



MINUTES
WAYS & MEANS COMMITTEE
Wednesday, July 20, 2022, 5:30PM
Live Link: <https://youtu.be/mtBDrU7IAJQ>

CALL TO ORDER: By Hon. Hans Pecher, Chair called the meeting to order at 5:33PM

MEMBERS: Legislators James Basile, Elane Daly, Andy Dennison (Vice Chair), Aileen McNabb-Coleman, Chris Petrus, and Mark Strong

OTHERS: Chair of the Legislature David Gould and Legislators Lydia Patti-Ruffini, Heidi Nightengale, Bob Shea, and Michael Didio, Finance Director Mary Beth Leeson, HR Administrator Diann Ferris, Real Property Director Jennifer Indelicato, County Treasurer David Dempsey, Assistant County Attorney Fred Westphal, Sheriff Brian Schenck, Buildings and Grounds Superintendent Gary Duckett, Purchasing Director Don Carr, and Deputy Clerk of the Legislature Amanda Morgan

MINUTES TO APPROVE: June 16, 2022, Motion by Dennison, 2nd by Basile, all in favor of minutes.

APPOINTMENTS: None

PRESENTATION:

- Lynn Marinelli & Mary Beth Leeson, re: Fuel tax – Attached

OTHER BUSINESS:

6-22-WM-3 (TABLED LAST MONTH -DRAFT) Legislature of the County of Cayuga, electing a cents per gallon rate of sales and compensating use taxes on motor fuel and diesel motor fuel, in lieu of the percentage rate of such taxes, pursuant to the authority of Article 29 of the Tax Law of the State of New York.

DEPARTMENT UPDATES FOR COMMITTEE:

- **Jennifer Indelicato (Real Property) –**
 - Final assessment rolls completed, printed and distributed to towns, as well as published on Real Property website
 - Annual Assessor's Reports balanced and sent to NYS Tax & Finance
 - Final Assessment Roll for the County filed with NYS
 - Completed changes to STAR exemptions recommended by NYS for all towns
 - Online Tax Foreclosed Real Property Auction was extremely successful
 - 40 county parcels sold at auction for a total of \$1,431,745
 - Net profit of over \$1M
 - Transfer documents and deeds prepared for foreclosure parcels
 - Bidder backed out of one parcel, backup bidder was no longer interested. This parcel will be included in our next auction.
 - School taxable values provided to districts in preparation for August tax roll and bill processing
 - Assessment Administration Specialist to attend exemption training this month
- **David Dempsey (Treasurer) -**
 - Currently collecting room occupancy tax for the second quarter of 2022 (see attached report).
 - 2022 delinquent tax notices were mailed in June and title search reports are being processed for next year's foreclosure. Also processed additional repurchases in the tax program.
 - The tax foreclosure auction was successfully completed in June with a large profit for the county and all down payments have been received.
 - Set dates with Moravia for meetings to continue open conversations with town boards to help to develop communications between their Tax collection specialists and our county team. This will ensure future collaboration and good will and a county Team approach. Meetings are planned for all towns this calendar year.
- **Mary Beth Leeson (Finance) –**
 - As we are working with our new claims auditor, we have begun a more thorough review of the findings on a bi-weekly basis. After each check run, we are now reviewing findings with the applicable department staff.
 - Over the course of the past three months we have discovered multiple cases of fraud against County bank accounts. Although our internal controls are working to uncover these fraudulent withdrawals from our bank accounts, we are reviewing our internal control processes to try to strengthen them to prevent future issues.

- We have been working with MUNIS and Cayuga County IT on the next required upgrade to our software. Implementation is currently scheduled for the week of 11/14. There is a good deal of work to do in anticipation of this upgrade to ensure that we are ready to go.
- We are continuing our work to get our fixed asset tracking and software up to date. This is imperative, as the Governmental Accounting Standards Board is requiring changes to the way we record assets be implemented prior to 12/31/22.
- The County Sales Tax received in June was a reconciliation of the first half of the year. As a result of this reconciliation, the amount that we received for our June payment was significantly reduced. NYSAC is requesting further clarification, however it is anticipated that the reduction is due to the economic recovery in NYC. The formula for allocation is an estimate based on the previous year, when NYC was experiencing significant economic downturn. It is anticipated that the second half of the year will function the same way. We are still showing a 4.5% increase in sales tax revenue over the previous year.

- **Diann Ferris (Human Resources/Civil Service) –**
YEAR-TO-DATE COMBINED TRANSACTIONS:

County Departments: 1550
Total Transactions: 2,498

COUNTY APPLICATIONS:

	2022	2021
Male	63	39
Female	33	11
Non-Binary	0	0
No Response	9	7
White	84	48
Minorities	1	2
Hispanic	5	1
No Response	15	6

TOWN/VLG./SCHOOL DIST. APPLICATIONS:

	2022	2021
Male	11	16
Female	39	47
Non-Binary	0	0
No Response	18	35
White	45	60
Minorities	2	1
Hispanic	1	0
No Response	19	37

EXAM INFORMATION: June 25, 2022

Confidential Secretary to DA II, Human Services Examiner, Senior Social Welfare Examiner (Promotional), Sheriff Custody Officer

Caseworker Exam: January 1, 2022 – June 30, 2022 (Continuous Recruitment Exams)

Male	69
Female	49
No Response	0
White	100
Minorities	8
Hispanic	6
No Response	4

- We welcomed Commissioner Foley to his new position;
- We are working with various departments on their recruitment and hiring needs;
- We are continuing to prepare for the upcoming Union Negotiations;
- Currently working on several employee and Union issues with Counsel;
- We are currently reviewing and updating several county policies;
- We collaborated with Sheriff Schenck to provide Active Shooter Training Video to employees;
- We are currently recruiting for Youth Bureau Director and Director of Emergency Services

RESOLUTIONS:

WAYS & MEANS:

- 7-22-WM-1 Authorizing a transfer to the Casualty & Liability budget due to a change in accounting principle. **Motion by Dennison, 2nd by Strong, all in favor.**
- 7-22-WM-2 Allocate insurance costs to departments that receive reimbursement. **Motion by Dennison, 2nd by Daly, all in favor.**
- 7-22-WM-3 Authorize the County Treasurer to fill a Principal Account Clerk position due to the Reclassification of a Real Property Clerk by the Cayuga County Civil Service Commission. **Motion by Dennison, 2nd by Petrus, all in favor.**

7-22-WM-4 Authorizing the Cayuga County Legislature and the Director of Finance to create and fill a Grants Manager Position. **Motion by Dennison, 2nd by Strong, all in favor.**

HEALTH & HUMAN SERVICES:

7-22-HH-1 **(Amended at HHS)** Authorizing the Public Health Director to fill 2 PT Lactation Peer Counselor Positions in the Health Department's WIC Program. Motion by Dennison, 2nd by Petrus. **Motion by Dennison to amend the resolved to 6 months, 2nd by Petrus, all in favor. All in favor of resolution as amended.**

Motion by Dennison to bundle HH 2-8, 10-11, & 13-14, 2nd by Petrus, all in favor.

7-22-HH-2 Authorizing the Public Health Director to fill a full-time public health nurse position within the Health Department

7-22-HH-3 Authorizing the Public Health Director to enter into 5-year agreements with colleges or universities for public health and/or nursing student interns.

7-22-HH-4 Authorizing the Chairman of the Legislature and the Public Health Director to enter into the Public Health Preparedness Contract with HRI (Working in Collaboration with NYSDOH) and Accept Funding for the time period of 7/1/22-6/30/23

7-22-HH-5 Authorizing the Chair of the Cayuga County Legislature and the Commissioner of Social Services to execute a Memorandum of Understanding with Auburn Community Hospital to participate in the Section 340B Discount Drug Program

7-22-HH-6 Authorizing the Chairman of the Legislature and the Commissioner of Social Services to Accept \$25,000 Funding from NYS OTDA and Enter Into a Contract with CAP

7-22-HH-7 Authorizing the Chairman of the Legislature and the Commissioner of Social Services to Contract with Community Action Programs Cayuga/Seneca (CAP) for Rapid Re-housing Case Management Services

7-22-HH-8 Authorizing the Chairman of the Legislature and the Commissioner of Social Services to Contract with Cayuga Centers for Diversion Case Management Services

7-22-HH-10 Authorizing the Commissioner of Social Services to fill 4 Clerk (Seasonal) Positions in the HEAP Unit of the Department of Social Services.

7-22-HH-11 Authorizing the Commissioner of Social Services to fill a FT Caseworker Position in the Child Welfare Services Unit of the Department of Social Services.

7-22-HH-13 Authorize the creation and filling of one (1) full-time Psychiatric Nurse Practitioner Position at the Cayuga County Community Mental Health Center

7-22-HH-14 Amending the Mental Health 2022 Budget to adjust State Aid funding for Contract Agencies

End of bundle

7-22-HH-9 **(PULLED)** Authorizing the Chairman of the Legislature and the Commissioner of Social Services to enter into an agreement with Empire Interpreting Services to provide language interpreting services for the Department of Social Services.

7-22-HH-12 **(PULLED)** Authorizing the Chairman of the Legislature and the Commissioner of Social Services to enter into agreements with various process servers to deliver legal documents for the Department of Social Services.

GOVERNMENT OPERATIONS:

Motion by McNabb-Coleman to bundle GO 2-13, 2nd by Dennison, all in favor.

7-22-GO-2 Authorization to abolish a Full-Time Deputy Clerk III, create a Full-Time Senior Clerk Position in the County Clerks Recording Office and fill the vacant Full-Time Deputy II position

7-22-GO-3 Authorization to fill one (1) Full-Time Index and Recording Clerk due to resignation

- 7-22-GO-4 Amending the Cayuga County Building Policies
- 7-22-GO-5 Adopting the Cayuga County Time Recording Policy
- 7-22-GO-6 Amending the Cayuga County Emergency Closing Policy
- 7-22-GO-7 Amending the Cayuga County Vehicle Policy
- 7-22-GO-8 Amending the Cayuga County Employee Absences Necessitated by Adverse Weather Conditions
- 7-22-GO-9 Amending the Cayuga County Policy, Naming of County Property
- 7-22-GO-10 Amending the Cayuga County Records Management Policy
- 7-22-GO-11 Amending the policy on the Sale and Disposition of Real Property owned by Cayuga County
- 7-22-GO-12 Approving 2022-2023 Budget for Cayuga Community College
- 7-22-GO-13 Approving the Collective Bargaining Agreement between the Cayuga Community College Educational Support Professionals Bargaining Unit and the Cayuga Community College for the period September 1, 2022 through August 31, 2024

End of bundle

- 7-22-GO-1 **(No motion @ GO – REVISED 7/14/22)** Authorizing the Cayuga County Clerk to abolish a Part Time DMV Cashier and create a Full Time DMV Cashier in the Motor Vehicle Department. **Motion by Petrus, 2nd by Dennison, all in favor.**

PLANNING: None

PUBLIC WORKS:

Motion by Strong to bundle PW 1-6, 2nd by Basile, all in favor.

- 7-22-PW-1 Authorizing an agreement with Cayuga Community College Culinary Institute for Use of County Owned Parking Spots for a determined timeframe.
- 7-22-PW-2 Authorization to enter into a Service Agreement with LINSTAR for Security Equipment including printers, cameras, controllers, card readers and other related equipment
- 7-22-PW-3 Authorizing the Chairman of the Legislature to sign Executive Order 14 and 16 Certification
- 7-22-PW-4 Authorizing a 5-year agreement with the Friends of Emerson Park
- 7-22-PW-5 Authorizing a 5-year agreement with the Friends of the Sterling Nature Center
- 7-22-PW-6 Authorizing an agreement with the Friends of Emerson Park as promoter of the 2022 EPIC Concert series

End of bundle

- 7-22-PW-7 **(Pulled 7-19-22)** Authorizing an agreement with the City of Auburn for Use of County Owned Parking Spots for a Determined Timeframe.

JUDICIAL & PUBLIC SAFETY:

Motion by Dennison to bundle 1-2, 5,6,8,9 &11, 2nd by McNabb-Coleman, all in favor.

- 7-22-JP-1 Authorizing the Chairman of the Cayuga County Legislature to sign an agreement with the Federal Emergency Management Association (FEMA) for the utilization of their Integrated Public Alert and Warning System (IPAWS).
- 7-22-JP-2 Authorizing the creation and filling of the position of Supervising Attorney in the Assigned Counsel Program

- 7-22-JP-5 Authorization to fill one (1) Probation Officer Title in the Cayuga County Probation Department
- 7-22-JP-6 Authorize the Sheriff to create and fill one (1) Deputy Sheriff Sergeant Position within the Road Patrol Division of the Cayuga County Sheriff's Office
- 7-22-JP-8 Authorize the Sheriff of Cayuga County to fill one (1) Seasonal Personnel Position for the Marine Patrol Unit
- 7-22-JP-9 Authorizing the Cayuga County Sheriff's Office to enter Memorandums of Agreement with other law enforcement agencies for usage of the Cayuga County Sheriff's Office Weapons Range
- 7-22-JP-11 Authorizing changes to the 2022 Cayuga County Compensation Plan to reflect salary increases of certain Non-Bargaining Positions in the Cayuga County Sheriff's Office

End of bundle

- 7-22-JP-3 **(PULLED)** Authorization to enter into a contract between the County and Aguirre Language Services, Inc.
- 7-22-JP-4 Authorization to fill one (1) Part Time Clerk Typist Title in the Cayuga County Probation Department. **Motion by Strong to table, 2nd by Petrus, all in favor.**
- 7-22-JP-7 Authorizing the Chair of the Cayuga County Legislature and the Cayuga County Sheriff to amend a current contract with the Port Byron School District to provide a full time Special Patrol Officer employed by the Sheriff's Office to the school district to provide School Resource Officer Services. **Motion by Dennison, 2nd by Basile. Motion by Petrus to amend the resolved to add budget lines and change to Finance Department, 2nd by Daly, all in favor. Motion by Dennison on resolution as amended, 2nd by McNabb-Coleman, all in favor.**
- 7-22-JP-10 Authorizing the Cayuga County Legislature and Cayuga County Sheriff to enter into a contract with the Moravia School District (MSD) to provide a full time Special Patrol Officer employed by the Sheriff's Office to the MSD to provide School Resource Officer Services and creating and filling one Special Patrol Officer Position for said purpose. Motion by Petrus, 2nd by Dennison **to amend the resolved to add budget lines and change to Finance Department, 2nd by Basile, all in favor. All in favor of resolution as amended.**

LEGISLATURE:

- 7-22-LEG-2 Appropriating \$500,000 of the American Rescue Plan Act (ARPA) funds to nonprofits in Cayuga County for nonprofits adversely affected by the Covid-19 pandemic. **Motion by McNabb-Coleman, 2nd by Daly. Motion by Basile to table, 2nd by Petrus, all in favor except McNabb-Coleman and Daly.**

Motion by Pecher to adjourn at 6:58PM, 2nd by Basile, all in favor.

Town Impact for Annual Home Heating Fuel Sales Tax							
	0% Tax Rate	1% Tax Rate	2% Tax Rate	3% Tax Rate	Anticipated Increase in Annual Sales Tax *		
TOWNS							
Aurelius	55,341.18	41,506.17	27,670.78	13,835.40	\$ 38,603.64		
Brutus	32,680.66	24,510.50	16,340.33	8,170.17	\$ 22,807.01		
Cato	40,594.25	30,445.69	20,297.13	10,148.57	\$ 27,560.81		
Conquest	28,402.57	21,301.93	14,201.29	7,100.65	\$ 18,847.83		
Fleming	58,585.70	43,939.28	29,292.85	14,646.43	\$ 41,896.65		
Genoa	53,955.61	40,466.71	26,977.81	13,488.91	\$ 35,457.61		
Ira	27,547.21	20,660.42	13,773.61	6,886.81	\$ 18,207.29		
Ledyard	45,196.04	33,897.04	22,598.03	11,299.02	\$ 30,679.74		
Locke	21,845.26	16,383.95	10,922.63	5,461.32	\$ 15,589.21		
Mentz	14,278.18	10,708.63	7,139.09	3,569.55	\$ 10,376.31		
Montezuma	18,321.58	13,741.19	9,160.79	4,580.40	\$ 11,702.05		
Moravia	31,429.92	23,572.44	15,714.96	7,857.48	\$ 20,666.38		
Niles	60,872.76	45,654.57	30,436.38	15,218.19	\$ 43,013.62		
Owasco	107,164.30	80,373.22	53,582.15	26,791.05	\$ 75,356.10		
Scipio	37,373.79	28,030.04	18,686.69	9,343.34	\$ 26,892.93		
Sempronius	18,719.89	14,039.92	9,359.94	4,679.97	\$ 12,559.48		
Sennett	86,618.25	64,963.68	43,309.12	21,654.56	\$ 60,653.62		
Springport	40,750.59	30,562.94	20,375.29	10,187.65	\$ 29,891.63		
Sterling	38,129.50	28,597.13	19,064.75	9,532.38	\$ 23,619.57		
Summerhill	19,451.53	14,588.64	9,725.76	4,862.88	\$ 13,440.93		
Throop	34,976.90	26,232.67	17,488.45	8,744.22	\$ 23,680.53		
Venice	26,330.90	19,748.18	13,165.45	6,582.72	\$ 18,441.85		
Victory	21,030.73	15,773.05	10,515.36	5,257.68	\$ 14,766.04		
Village Impact for Annual Home Heating Fuel Sales Tax							
	0% Tax Rate	1% Tax Rate	2% Tax Rate	3% Tax Rate			
VILLAGES							
Cayuga	7,536.33	5,652.25	3,768.17	1,884.08	\$ 5,295.72		
Weedsport	21,476.28	16,107.20	10,738.14	5,369.07	\$ 14,981.79		
Meridian	2,859.93	2,144.95	1,429.96	714.98	\$ 1,958.45		
Cato	5,219.05	3,914.28	2,609.52	1,304.76	\$ 1,788.56		
Aurora	15,753.77	11,815.32	7,876.88	3,938.44	\$ 1,761.09		
Port Byron	9,567.79	7,175.85	4,783.90	2,391.95	\$ 10,647.84		
Moravia	17,068.67	12,801.50	8,534.34	4,267.17	\$ 6,954.65		
Union Springs	19,672.76	14,754.57	9,836.38	4,918.18	\$ 11,378.28		
Fair Haven	25,343.84	19,007.88	12,671.93	6,335.95	\$ 14,745.45		
Cayuga County	1,044,095.72	783,071.79	522,047.86	261,023.93	704,222.64		

* Increase in Sales tax revenue assumes that we will continue the year at a 4% increase over the prior year Sales Tax revenue. This increase is an estimate for 2022 based on the first half of the year.

** Note that changes to the Home Heating Fuel Sales Tax does not include a sunset

Town Impact for 4th Quarter Motor Fuel Sales Tax				
	\$0.08 per gallon	\$0.12 per gallon		Anticipated Increase in Sales tax 9/1-12/31
<u>TOWNS</u>				
Aurelius	11,528.44	5,764.22		12,852.66
Brutus	6,807.86	3,403.93		7,593.34
Cato	8,456.37	4,228.19		9,176.07
Conquest	5,916.66	2,958.33		6,275.18
Fleming	12,204.24	6,102.12		13,949.03
Genoa	11,239.73	5,619.87		11,805.22
Ira	5,738.49	2,869.25		6,061.92
Ledyard	9,414.99	4,707.50		10,214.48
Locke	4,550.68	2,275.34		5,190.26
Mentz	2,974.35	1,487.18		3,454.68
Montezuma	3,816.65	1,908.33		3,896.07
Moravia	6,547.31	3,273.66		6,880.64
Niles	12,680.66	6,340.33		14,320.91
Owasco	22,323.82	11,161.92		25,088.98
Scipio	7,785.41	3,892.70		8,953.71
Sempronius	3,899.62	1,949.81		4,181.54
Sennett	18,043.81	9,021.88		20,193.95
Springport	8,488.93	4,244.47		9,952.09
Sterling	7,942.92	3,971.46		7,863.87
Summerhill	4,052.03	2,026.01		4,475.01
Throop	7,286.18	3,643.09		7,884.17
Venice	5,485.10	2,742.55		6,140.01
Victory	4,381.00	2,190.50		4,916.19
Village Impact for 4th Quarter Motor Fuel Sales Tax				
	\$0.08 per gallon	\$0.12 per gallon		Anticipated Increase in Sales tax 9/1-12/31
<u>VILLAGES</u>				
Cayuga	1,569.92	784.96		1,763.15
Weedsport	4,473.81	2,236.91		4,988.02
Meridian	595.76	297.88		652.04
Cato	1,087.19	543.59		595.48
Aurora	3,281.73	1,640.86		586.34
Port Byron	1,993.11	996.55		3,545.08
Moravia	3,555.64	1,777.82		2,315.47
Union Springs	4,098.11	2,049.05		3,788.27
Fair Haven	5,279.48	2,639.74		4,909.33
Cayuga County	217,500.00	108,750.00		234,463.18

* Increase in Sales tax revenue assumes that we will continue the year at a 4% increase over the prior year Sales Tax revenue. This increase is an estimate for 2022 based on the first half of the

ROOM TAX 2022

<u>NAME</u>	1ST	2ND	3RD	4TH	TOTAL
MOTEL					
AUBURN INN	\$ 847.47				\$ 847.47
DAYS INN	\$ 2,093.05				\$ 2,093.05
DILAJ'S MOTOR INN	\$ -	\$ -			\$ -
RED ROOF INN (Days Inn WEEDSPORT)	\$ 2,093.94	\$ 8,460.30			\$ 10,554.24
GRANT MOTEL	\$ 169.89	\$ -			\$ 169.89
RODEWAY INN (WEEDSPORT)	\$ 2,970.76	*			\$ 2,970.76
SKANEATELES INN/JOY LODGING LLC	\$ 586.90				\$ 586.90
SKANEATELES SUITES	\$ 2,607.48				\$ 2,607.48
SLEEPY HOLLOW COUNTRY INN	\$ -				\$ -
WHISPERING WINDS MOTEL	\$ -				\$ -
HOTEL					
INNS OF AURORA	\$ 25,248.55				\$ 25,248.55
HILTON GARDEN INN	\$ 27,638.79				\$ 27,638.79
HOLIDAY INN	\$ 16,778.43				\$ 16,778.43
INN AT THE FINGER LAKES	\$ 6,585.09				\$ 6,585.09
PLEASANT BEACH HOTEL	\$ 67.25				\$ 67.25
B & B, ETC.					
AGAMKH LLC	\$ -				\$ -
AIRBNB	\$ 49,219.13				\$ 49,219.13
ANCHOR RESORT & MARINA	\$ -	\$ -			\$ -
ANNIE'S GUEST HOUSE	\$ -				\$ -
ARCHER, JILL	\$ -	\$ 37.50			\$ 37.50
AURA (R. SIEGEMUND)	\$ -	\$ 153.25			\$ 153.25
AURORA MAINSTAYS	\$ 176.25				\$ 176.25
AUTUMN RIDE LLC (33 Wood St., Auburn)	\$ -	\$ -	# A		\$ -
BEACH, WILLIAM	\$ -	#			\$ -
BECKER, SHELWYN	\$ 209.73	#			\$ 209.73
BEST OF 52, LLC (B. Handler, Mgr.)	\$ -	\$ 558.92			\$ 558.92
BETHLENDY, GEORGE	\$ 75.00				\$ 75.00
BOURNE, DEANNE	\$ -	\$ 243.82			\$ 243.82
BUCKBOROUGH, ROBERT & DEBORAH	\$ -	\$ 133.89			\$ 133.89
CADDYSHACK PROPERTIES LLC	\$ -	\$ -			\$ -
CAMP GRAMP (PEVEAR & BRULAND)	\$ -	\$ -			\$ -
CAMP ONONDAGA (A. SZABA)	\$ -				\$ -
CHASE, JAMES	\$ 42.50				\$ 42.50
CNY TEXAS PROPERTIES, LLC	\$ 15.00				\$ 15.00
CONIBEAR, GEORGE	\$ -				\$ -
CZYZ, JOSHUA & RACHEL	\$ -	# A	\$ -		\$ -
DEKLU.PLUS LLC (35 Wood St.)	\$ -	# A	\$ -	**	\$ -
DEKLU.PLUS LLC (138-140 Dunning Ave.)	\$ -	# A	\$ -		\$ -
DILLON, HANNAH (29 N. Division St.)	\$ -	# A	\$ -		\$ -
DILLON, HANNAH (31 N. Division St.)	\$ -	# A	\$ -		\$ -
DILLON, MATTHEW (35 Barber St.)	\$ -	\$ -	# A		\$ -
DILLON, MATTHEW (29 Myrtle Ave.)	\$ -	\$ -	# A		\$ -
DKL3 PROPERTIES (24-26 Wallace Ave.)	\$ -	# A	\$ -		\$ -
DKL3 PROPERTIES (79 N. Division St.)	\$ -	\$ -	# A		\$ -
DONNELLY IRREVOCABLE TRUST	\$ -				\$ -
EVERGREEN PLACE LLC	\$ -				\$ -
FAIR HAVEN YACHT CLUB, INC.	\$ -				\$ -
FINGERLAKES LUXURY HOMES	\$ 1,898.75				\$ 1,898.75
FINGER LAKES PREMIER PROP.	\$ 75.00				\$ 75.00
FRICANO, LON & MARGARET	\$ -				\$ -
GIRVES, JENNIE (TED)	\$ -		# A		\$ -
GLEN COVE LLC	\$ -				\$ -
GOLDBERG, DAVID	\$ -				\$ -
GOVERNANTI, SANDRA & MICHAEL	\$ -				\$ -
HOLMES MCGURN, CAITLIN	\$ 91.25	#			\$ 91.25
JOERGER, ALBERT	\$ -	#			\$ -
KERBER, III, WAYNE J.	\$ -				\$ -
KRUGER, CHARLES & DOLORES DYER	\$ -				\$ -
LAND OF LAKES REALTY	\$ -	\$ 108.00			\$ 108.00
LAPOINTE, NICKOLAS	\$ -	#			\$ -
LOWE, WALTER D.	\$ -	\$ -			\$ -

LYONS, MARGARET	\$	-			\$	-
MONTGOMERY, PATRICK	\$	-	\$	-	\$	-
MUSCARI FAMILY PARTNERSHIP	\$	130.00	\$	1,640.72	\$	1,770.72
OLDEST HOUSE IN MORAVIA	\$	-	**		\$	-
OSPREY MANOR (J. RUZICKA)			^		\$	-
PHILLIPS, LANDIS	\$	35.85	\$	884.78	\$	920.63
RAU, MICHAEL & KELLY	\$	-			\$	-
REID, TIMOTHY & STEPHANIE				#	\$	-
RICHARDS, MELZAR & JANE	\$	-			\$	-
ROGERS, PETER D.	\$	-	\$	45.00	\$	45.00
SAV, STEVEN & LISA LIEBMAN	\$	-	\$	65.00	\$	65.00
SEITHER, FRED	\$	-	\$	209.71	\$	209.71
SERENITY ON THE LAKE	\$	-			\$	-
SEVEN BLESSINGS LLC	\$	686.45			\$	686.45
SPAIN-MOSHER, AMBER				#	\$	-
SPRINGSIDE INN	\$	550.28			\$	550.28
SUNRISE RETREAT LLC (V. KESSLER)	\$	-	**		\$	-
TEMPLE315 LLC (R. DECHICK)	\$	-			\$	-
THE EVERMORE	\$	-			\$	-
THE RESTFUL EWE (N. BILDON)	\$	-			\$	-
THE SANCTUARY (C. RYAN)	\$	-			\$	-
THE TUTHILL HOUSE	\$	38.40	\$	65.75	\$	104.15
367 WATERS EDGE LLC			\$	-	\$	-
TURNER'S 1860 HOUSE	\$	-	\$	84.00	\$	84.00
WAYNE'S POINT 5885 LLC	\$	-	\$	240.00	\$	240.00
WELLS COLLEGE	\$	6.00			\$	6.00
WRIGHT, ANDREW	\$	123.01			\$	123.01
WRISTEN, MASON	\$	-	\$	-	\$	-
YELLOW COTTAGE (M. DEMPSEY)	\$	-			\$	-
TOTAL	\$	<u>141,060.20</u>	\$	<u>12,930.64</u>	\$	<u>-</u>
					\$	<u>-</u>
					\$	<u>153,990.84</u>

-0- REPORTED - NO TAX DUE
BLANK - NOT REPORTED

*includes penalties & interest
**Final Return

#new B&B, ETC.
! Paid/Filed in advan

^new owner
A - Airbnb only