

**Finance Meeting  
January 3, 2024**

Attendees

Committee: Art Merrill, Wayland Gladstone, Wayne Marshfield, George Haynes, John Kosier,  
Tina Molé

Staff: Bev Shields, Penny Bishop, Amy Merklen

Mr. Merrill called the meeting to order at 10:40 a.m.

On a motion by Mr. Marshfield, seconded by Mr. Kosier, the draft minutes of the December 13 meeting were unanimously approved.

The November 2023 Bank Balance report was reviewed. A report of year-end transfers from contingency was reviewed. The balance of the contingency fund is \$214,566.62. Mr. Merrill noted the County has used more contingency this year than in recent years.

In response to Mr. Merrill regarding progress on DPW capital projects, Mr. Haynes reported that staff are moving into the new administrative building right now and should be completely moved by their next DPW meeting. In reply to Mr. Marshfield if there is a plan to tear down the old mechanic's garage at the Solid Waste Management Center, Mr. Haynes said no as they will use the building in some capacity.

Clerk of the Board – Penny Bishop

Mrs. Bishop reported she has received audit engagement letters for the FY 2023 from EFPR Group. She is having the County Attorney review the letters. In reply to Mr. Merrill, she said the cost is \$61,000, up from \$59,700 last year.

Treasurer's Office – Beverly Shields

Mrs. Shields reported the amount paid to Community Colleges in 2023 was \$95,000 more than last year bringing the total to a little over \$1 million. Broome and Tompkins received the most. She indicated that Delaware County consumers received approximately \$225,000 per quarter in savings with the reduction of gasoline tax being collected equating to about \$1 million this year. In response to Mr. Merrill regarding the future of tax foreclosure sales, she reported Governor Hochul did not sign the moratorium bill. It appears the hold off may be so they can make it part of the state budget bill. Their association is working to ensure counties would receive an administrative fee to conduct the auctions. In reply to Mr. Haynes if ownership of the foreclosure properties would still be transferred to the County, Mrs. Shields said yes they would. The work and process for the sale would still be the same.

Upon a motion by Mr. Kosier, seconded by Mr. Marshfield and unanimously carried, the Committee entered into executive session to discuss matters regarding particular county employees.

Committee reconvened in regular session.

There was discussion whether vendors could encumber funds that were not utilized in 2023. The committee will not approve carrying funds to 2024 unless the service was provided in 2023 or there is a signed contract.

Regarding the USL budget module, Mrs. Bishop said it is very close to completion. Both manual and ULS budgets matched, however, FA was not able to import the USL budget as expected. More work is required which is expected to be done soon. Concurring with Mr. Marshfield, Bev said the county has used USL for about 20 years now.

Mr. Gladstone made a motion to retain the services of Ms. Chytalo and Mrs. Schafer on a part-time basis. The motion was seconded by Mr. Marshfield and unanimously carried.

Mr. Merrill presented the audit as the only not-prefiled resolution.

Travel, equipment, and fill vacancy requests were approved as presented.

Upon a motion, the meeting adjourned at 11:30 a.m.