

**Finance Committee Meeting
August 13, 2025**

Attendees

Committee: Art Merrill, Wayne Marshfield, Joe Cetta, Eric Wilson, Tina Molé
John Kosier, George Haynes
Absent Wayland Gladstone
Staff: Beverly Shields, Sherri Falcone, Pete Montgomery, Penny Bishop

Mr. Merrill called the meeting to order at 10:35 a.m.

On a motion by Mr. Cetta, seconded by Mr. Wilson, the July 23 committee meeting minutes were unanimously approved.

Director of Real Property Tax – Sherri Falcone

Mrs. Falcone presented an equipment authorization request for a 65” Smart TV that would be connected to the computer in the Real Property Tax Services waiting area for the public to be able to view maps on the screen as opposed to destroying the paper maps. In response to Mr. Marshfield, Mrs. Falcone confirmed this will be an item for the 2026 Budget and the quote for the TV is \$397.96. The Clerk stated if the cost is under \$500 it would effectively be considered supplies and an equipment request is not required.

Mr. Merrill suggested making the purchase now rather than wait until next year. In response to Mr. Cetta, Mrs. Falcone said the computer is already set up in the waiting area and they just need to hook it up to the large screen. She confirmed the maps are digitized. Ms. Molé thanked Mrs. Falcone for her help on the Bovina issue with the abandoned road.

Treasurer’s Office – Beverly Shields

Mrs. Shields distributed a timeline for the 2020 tax foreclosure auction to be held July of 2026. She believes two years could be filed for that auction and stated all of the 2019 searches are at the County Attorney’s Office for handling. The timeline would start October 1 this year with a 90-day warning letter regarding the foreclosure that has to be sent to property owners and then the paperwork would be filed with the court. A 30-day warning letter would be issued in December. In January, foreclosure paperwork would be sent to the delinquent taxpayers. After that, the court has 90 days to sign the judgement. After the judgement is signed, we have 90 days for a June or July 2026 auction.

In reply to Mr. Cetta regarding sales tax revenue for short-term rentals, Mrs. Shields said she can call the state to get the figures, but they tell her she cannot give that information out. She will try to have the law available for the next meeting. She could look at what the short-term revenues are and try to calculate it.

Shared Services Committee Chairman George Haynes conveyed that an IT system upgrade would be needed in a few years at a cost of approximately \$3.4M. The IT Director was asking about possibly setting up a reserve account or how else this would be handled. He stated they probably would want to budget a certain amount each year to put into an account that could be used for upgrades. Mr. Cetta said this was discussed when ARPA funds were allocated to IT for system upgrades. Mr. Haynes agreed with Mr. Marshfield that approximately \$1M per year would be a reasonable amount to save for the upgrades.

Mr. Haynes stated his support to fund a capital account for the highway department for three new patrol buildings and also for a capital repair reserve account for major capital repairs to county buildings. In reply to Mr. Merrill regarding a capital account for the highway patrol buildings, Mr. Haynes said they plan to construct one building at a time rather than all at once but they could all be funded through one capital account. Mr. Cetta questioned if the three new patrol buildings could be funded in current DPW capital

account since it has not been closed. Mr. Haynes said the current capital account is still being used to finish up those projects. The Clerk stated the capital accounts need to be closed and noted the Behavioral Health Facility capital account still has not been closed. Mr. Cetta reported he had recently approved a purchase to replace the security cameras for the building. The Clerk stated Buildings Superintendent Pete Montgomery plans to build department storage rooms on the second floor before the capital account is closed out.

A draft resolution to establish a capital improvement reserve fund was reviewed. There was discussion regarding the difference between improvements and repairs and what would qualify to take funds from this capital reserve account. Mr. Haynes suggested they set up these accounts in the budget, and a certain amount could be contributed each year to build them up. Mr. Merrill said the idea is to take unassigned funds and assign it to a capital repair reserve account. Mr. Haynes also proposed that when a capital fund project is completed, any excess funds could be rolled into the capital repair reserve fund. That would also protect the budget when it is necessary to do a capital improvement to avoid being hit with a large expense.

Mr. Montgomery reported they are putting quite a bit of money into buildings, especially Public Safety. They just finished major repairs to the heating and cooling system, and the roof will need to be replaced in the near future which will cost approximately \$1M. He stated 111 Main Street will need a new roof as well.

The Sales Tax report for the August 13 payment was reviewed. The report indicates an increase of 11.3261% relative to last year.

Clerk of the Board – Penny Bishop

The Clerk reported that Commissioner of Planning Shelly Johnson-Bennet had indicated two additional dispensaries have opened, one in Margaretville and one in Hancock. There are now three dispensaries in the County. She is leery if the state will report independent sales tax revenue for each dispensary.

Ms. Molé reported that former DPW facility sold for \$262,500. The winning bidder is a business owner from Cooperstown who has plans for a hotel and some long-term rentals. She, along with Director of Economic Development Glenn Nealis and the Village of Delhi Code Enforcement Officer met with the new owner. She said he has an open mind as to community needs. The property will be privately owned and will be back on the Village of Delhi tax rolls. Mr. Cetta agreed it is a win-win for everyone involved.

The Clerk stated she had sent the draft sales tax extender resolution to the NYS Tax Department for approval. She received a phone call from them that they would be rewriting all of the sales tax extender resolutions for consistency across the state. The updated resolution should be reviewed and approved in about a week so we would have it to present at the next Board meeting.

She stated that Rob Battaglia from ClearGov has asked if he could present the Digital Budget Book platform to the committee. This was briefly discussed last year. Committee approved his presentation for the September 10 meeting.

The Clerk reported that USL is still working on updates to the budget module and it won't be ready until the end of August. She voiced concerns with the budget module and stated she would like to run a parallel budget again if Mrs. Schafer was willing to do that in order verify the integrity of the USL budget. She said department clerks have been asking to start entering their budgets in USL. Mr. Wilson requested an additional column in the worksheets to show the percentage change of each account line, which would be beneficial to the committee during the budget process.

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

The meeting adjourned at 11:30 a.m.