

**Finance Meeting
August 9, 2023**

Attendees

Committee: Art Merrill, Wayne Marshfield, Jeff Taggart, Mark Tuthill, John Kosier
Absent: Wayland Gladstone, George Haynes, Tina Molé
Staff: Randi Moxham, Penny Bishop

Mr. Merrill called the meeting to order at 10:30 a.m.

On a motion by Mr. Kosier, seconded by Mr. Taggart, the draft minutes of the July 26 meeting were unanimously approved.

Treasurer's Office – Randi Moxham

Ms. Moxham reported that according to the County Attorney, the Ciolli property in Bovina which was sold at auction to Michael Scarimbola, LLC had to be deeded to Scarimbola as an individual and not in the name of the LLC.

Regarding the county-owned Middletown parcel located in the Village of Fleischmanns, Ms. Moxham indicated they have a buyer for the property. Mr. Merrill noted that is welcome news.

Mr. Merrill referred to the August 4 Sales Tax report which shows a 1.4506% increase compared to the same time period last year with total sales tax received to date of \$17,340,081.16 which should be close to the amount budgeted for this year. Mr. Taggart noted this amount is with the reduction of gasoline tax being collected.

Mr. Merrill stated there is a resolution to go before the Board at the next meeting to extend the sales tax for the additional 1% sales tax in Delaware County effective December 1, 2023 through November 30, 2025. Mr. Taggart moved to accept the sales tax resolution for Board presentation on August 23. The motion was seconded by Mr. Kosier and unanimously carried.

Referencing the six-month operating summary report which was distributed at the July 26 Finance Committee meeting, Mr. Merrill called for questions on the report. He noted that basically, the county is running close to 50% halfway through the year.

Clerk of the Board – Penny Bishop

Regarding outstanding payroll checks, Mrs. Bishop reported that Tom Smith responded that this is a legal question because there are NYS laws on how to proceed with funds held for deceased individuals. He said the County Attorney would need to take the lead on how to handle the payments. Mr. Taggart made a motion to address and settle up the outstanding payroll checks. The motion was seconded by Mr. Kosier and unanimously carried. Mrs. Bishop said she would also search the OSC website for guidance as Ms. Merklen is on vacation for another week.

Mr. Marshfield noted the Centralized Arraignment Plan (CAP) starts next week. He said he is anxious to see how much it will relieve judges. Mr. Kosier said he believes the CAP will provide a better schedule for judges. Mr. Merrill and Mr. Taggart agreed that the CAP makes sense overall.

Mr. Marshfield questioned the credits for volunteer firefighters and ambulance workers. He acknowledged that volunteers cannot get both the income tax credit and the assessment credit on property taxes but wanted to know who will police it. Mr. Kosier indicated that each year fire departments report to the state who is active and would be eligible for the state income tax credit. Mrs. Bishop replied that does not necessarily mean the volunteer would claim the tax credit. Mr. Merrill said that taking the tax credit could end up being a penalty. Mr. Taggart observed that a higher assessment would result in a larger credit and that would not be fair for all homeowners. Mr. Merrill noted that assessments vary by town as well. Everyone has to do their homework for their individual circumstance. Mr. Marshfield concurred that the exemption is on the primary residence only.

Mr. Tuthill reported that excavation will begin next week to remove dirt from behind the Civil War Monument. Once the borings are done, they will have a true report on where they stand and what steps are needed to repair the monument. Engineers had made recommendations, but the borings will tell what work needs to be done to preserve the monument. He said additional digital scanning will be done to see how much the monument is leaning.

Mr. Marshfield requested a report on ARPA spending so he would better know who he should invite to speak at the next ARPA meeting.

Mr. Taggart recalled the last Board meeting when a resolution in support of the Bramley Mountain Fire Tower passed and then shortly after, Economic Development introduced a resolution to accept close to \$950,000 from the state for grant funding. He believes that short-term rentals are a rip-off for towns because the county gets paid occupancy tax revenues for the rentals and the towns get nothing. Economic Development spends the money on advertising and not even to local companies. He asked why are we supporting out-of-county businesses? Mr. Kosier agreed to bring these concerns to Economic Development's committee meeting to see what can be done.

Mr. Marshfield noted that budget time is coming up and that is a strenuous time. Mr. Merrill agreed that it will be tough for towns this year. Mr. Marshfield said he truly believes many towns will exceed the 2% tax cap this year. Mr. Taggart noted the only cost he is aware that has decreased from last year is the cost of electricity. Mr. Kosier agreed as he saw a reduction in their South Kortright electric bill from \$150 to \$50 after they installed all LED lights.

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

Upon a motion, the meeting adjourned at 11:05 a.m.