

**Finance Committee Meeting  
February 14, 2024**

Attendees

Committee: Art Merrill, Wayland Gladstone, Wayne Marshfield, George Haynes, John Kosier,  
Joe Cetta, Eric Wilson, Tina Molé

Staff: Sherri Falcone, Bev Shields, Penny Bishop, Amy Merklen, Joe Ermeti

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

On a motion by Mr. Gladstone, seconded by Mr. Kosier, the draft minutes of the January 24 meeting were unanimously approved.

Real Property Tax Services – Sherri Falcone

Mrs. Falcone explained about the SDG website that is available to anyone. The website has assessments and tax maps and any other property information that her office allows to be viewed by taxpayers. This will save assessors from answering multiple questions on assessments and exemptions. In answer to Ms. Molé, Mrs. Falcone said the SDG website is more current than COMIT. She explained that when RPTS information is backed up each night, the data will be updated on SDG as well. In response to Ms. Molé, Mrs. Falcone said the information is available to the public at no charge. Mr. Merrill stated the towns were surprised when the bills came as most of the towns did not know that the bill was coming. Mr. Gladstone indicated the county pays \$6,000 for the service and RPTS bills the towns for reimbursement. Mr. Marshfield stated it would be ideal to let the public know about the website. Mrs. Falcone said that town assessors would be able to put a link to SDG on their own webpage. She also indicated there is an SDG link on the RPTS webpage.

Treasurer's Office – Beverly Shields

Mrs. Shields reported that the mortgage foreclosure process has been written into the Governor's budget so there will be no word on the outcome until April 1. If the revised law passes in April, the previous property owner would have four months after the foreclosure sale to get the surplus. After four months, they would have to go to court for it. An administrative fee of 2% would be charged when the surplus goes into a court & trust account. There would be another 2% administrative fee when the surplus is released from the court & trust. The county also has the option to itemize all administrative fees, including county attorney charges.

Mrs. Shields noted that she has been meeting with the Village of Hancock about doing their foreclosure sales.

The sales tax report was reviewed. The report indicates an increase in sales tax revenue of .2494 percent compared to the same time period last year with one additional payment and the year-end adjustment to be made for 2023. Mr. Merrill noted the overall total is about \$2 million ahead of last year without the additional gas tax collected. In reply to Mr. Marshfield, Mr. Merrill said the gas tax resolution will expire the last day of February. He expressed that looking at the big picture, if the standard gas tax is collected, the county could do better in the general budget. The revenue in the general budget benefits all the taxpayers of Delaware County; the gas tax relief benefits anyone who buys fuel here in Delaware County. He expressed the reality is that gas prices around here are the highest of anywhere. He recalled that when the resolution to elect a cents-per-gallon rate was passed

last year, the price at the pump went down but only for about 24 hours. Mr. Marshfield made a motion to let the gas tax resolution expire without consideration to renew it. The motion was seconded by Mr. Haynes and unanimously carried.

The contingency report for year-end transfers was reviewed. The balance of the contingency fund is \$125,669.99. Mrs. Bishop noted there are two more audits where vouchers could be paid from the 2023 Budget. In reply to Mr. Cetta, Mr. Merrill said more contingency was used for 2023 than normal; the committee anticipated that. Last year's salary negotiations were higher than what was budgeted. Mr. Merrill explained that for the past 6 or 7 years, the Finance Committee has worked hard to decrease the unexpended fund balance to keep the tax levy down. To put the contingency balance in perspective, Mr. Marshfield noted that the contingency budget started at \$1,300,000. Concurring with Mr. Cetta, Mr. Merrill stated that for the overall budget, that amount is not a lot of money. He stated they generally figure every \$500,000 raises the tax levy 1% so they trim the budget to keep the levy under the 2% tax cap.

The December 2023 Bank Balance report was reviewed. Mrs. Bishop asked the committee if it is okay to give this report out if it is requested. County Attorney Amy Merklen clarified that as long as the document is foible, it can be given out, however, we are not required to create a record to fulfill a request. Mr. Merrill noted there may be a report from Three+One that would have additional financial data that could be beneficial if needed.

Mr. Merrill noted the resolution designating banks for depository of Delaware County funds may need to be amended once Community Bank is reinstated.

Upon a motion by Mr. Haynes, seconded by Mr. Cetta, and unanimously carried, the Committee entered into executive session to discuss salary negotiations.

Committee reconvened in regular session.

Mr. Cetta made a motion to approve the salary of \$2,000 per week for public defenders who are on call for CAP court. The motion was seconded by Mr. Wilson and unanimously carried.

Ms. Molé reported she has mandatory training on Wednesday, February 28, which will cause her to miss the Board meeting. Mr. Ellis will run the meeting on that day.

In answer to Mr. Wilson regarding the Sheriff's sale of the old Treadwell School in the Town of Franklin, County Attorney Amy Merklen said the case has been dismissed as the buyer and mortgage holder have settled on terms. She confirmed that the buyer is still responsible to pay the back taxes of approximately \$130,000.

Mr. Cetta asked about the ARPA funds approved to go to the Village of Delhi for more updates at the firing range. Mr. Marshfield noted a Board resolution is necessary. Ms. Molé indicated the Village would need to send an invoice requesting the funds once the resolution is passed.

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

Upon a motion by Mr. Kosier, the meeting adjourned at 11:50 a.m.