

Finance Committee Meeting
August 27, 2025

Attendees

Committee: Art Merrill, Wayland Gladstone, Joe Cetta, Eric Wilson, Tina Molé
George Haynes
Absent Wayne Marshfield, John Kosier
Staff: Beverly Shields, Amy Merklen, Carli Pinner, Penny Bishop

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

On a motion by Mr. Wilson, seconded by Mr. Gladstone, the August 13 committee meeting minutes were unanimously approved.

A report on fund balances was reviewed. The report will be necessary for the committee to discuss and decide what portion of unassigned fund balance they would be able to allocate to reserves. Mr. Merrill stated a variety of unplanned expenditures came up this year and they would need to be mindful of that when considering what funds could be assigned.

Clerk of the Board – Penny Bishop

The Clerk reminded the Committee there will be a virtual presentation by Rob Battaglia from ClearGov about their Digital Budget Book at the next meeting.

Mr. Merrill stated the budget process is just starting and all budgets are to be back to the Clerk by the middle of September. He conveyed that each committee would need to meet over the next few weeks to review department budgets. Mr. Cetta and Mr. Haynes said that some departments have not received any information regarding the budget. The Clerk confirmed that the budget worksheets are still not ready in USL. She said departments are also waiting for personnel worksheets and the insurance allocation. Mr. Merrill indicated that the committee would schedule the budget workshop dates during the October 8 Finance meeting. He anticipates they will have a lot of work to do with the way prices have been increasing.

Mr. Merrill said the village mayors want to meet with the committee again. He felt it best to wait until the budget is well underway and then meet with the mayors at the beginning of November. He will contact Village of Margaretville Mayor John Hubbell to confirm the date.

Fiscal Manager – Carli Pinner

Ms. Pinner stated the fund balance report is a work in progress. There are a few minor account balances that she still needs to bring up to date. Regarding the unassigned fund balance, Mr. Merrill confirmed the committee would be looking to assign some of those funds to a capital improvements reserve fund. Ms. Pinner recognized that past discussions about this type of reserve were not acted on perhaps because it could possibly take longer to access the funds when needed. She questioned what has changed from the past conversations to put it back to

now. Mr. Merrill stated the committee wants to create a capital reserve account and also because the auditors and the State Comptroller prefer not to see a large unassigned balance.

Regarding the question about the sale proceeds of the old DPW facility, Ms. Pinner said a resolution would need to be done accepting the amount the facility sold for. And because that building itself is not part of Fund 41, the proceeds will go into a regular DPW account, typically the road fund. If DPW wanted to expend those funds, they could include it in that resolution or present a separate resolution to increase revenue and increase an appropriation account to get those funds into their regular budget.

The Clerk stated she just received the revised sales tax extender resolution from the NYS Tax Department this morning. The resolution was provided to the County Attorney for review, and if approved it will be presented as a not-prefiled resolution at the Board meeting this afternoon.

In reply to Mr. Gladstone, County Attorney Amy Merklen reported her office is doing paperwork and getting title insurance for the 4-H Camp Shankitunk property expansion. The process is moving along.

Treasurer's Office – Beverly Shields

Mrs. Shields referred to a report that she distributed regarding occupancy sales tax collection for the months of March through July 2025. The first column shows the 2% sales tax collected and the second column is doubled at 4%. She indicated the amount for the month of March is a soft figure and could change.

She reported that all of 2019 and 2020 foreclosure paperwork has been submitted to the County Attorney's Office. She said they also have quite a few 2021 property searches started.

In reply to Mr. Merrill, Mr. Haynes confirmed the three proposed patrol buildings will strictly be county-owned buildings.

There were two additional not-prefiled resolutions, a budget amendment from Planning and the payment of audit.

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

The meeting adjourned at 11:00 a.m.