

**Finance Committee Meeting  
September 10, 2025**

Attendees

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

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

On a motion by Mr. Wilson, seconded by Mr. Cetta, the August 27 committee meeting minutes were unanimously approved.

The Sales Tax report for the September 8 payment was reviewed. The report indicates an increase of 11.7847% relative to last year.

Treasurer's Office – Beverly Shields

Mrs. Shields asked the committee for outside counsel in order to get the foreclosures done.

In reply to Mr. Marshfield, County Attorney stated the whole process needs to be reviewed because for a lot of them, there were things that were wrong.

Mrs. Shields stated the foreclosures have been done on time for years. She expressed that right now the problem is that they don't have the legal paperwork to move forward.

Ms. Merklen disagreed and said that she had signed off on the last foreclosure and that was a big mistake. She said that hiring an attorney to file the legal paperwork is not going to fix this problem.

Mrs. Shields said that the foreclosures have always been done on time until the law changed in April 2024.

In response to Mr. Marshfield, Ms. Merklen said they have reviewed 2019 and 2020 and found that 2019 are not correct. Mr. Marshfield recognized that if the 90-day warning letters for October cannot be sent out, then they would be looking beyond July 2026 for a foreclosure sale. Ms. Merklen said she has not seen the letter or any other notices that must go out periodically.

Mr. Cetta stated that there would be a new treasurer in January, and his recommendation is to start fresh with the new treasurer.

Mr. Marshfield stated the committee has been as aggravated and frustrated with this operation as he has been for years and this squabble is still going on. He was hoping to have a foreclosure next year, but it looks like maybe we won't even have that. It's disgusting.

Ms. Merklen said there have been two moratoriums due to COVID-19, and it came down from the Supreme Court that New York had to rewrite and take parts out of their Real Property Tax Law, but regardless, she agrees it should not have taken this long.

In reply to Mr. Marshfield, Mrs. Shields said they had to go back and redo all of 2019. It took six months to redo those. She asked why the committee would not want to proceed now? She said her office has the index number and they just need the legal paperwork to move forward now.

Mr. Kosier asked what would it take to get things back on track so they could have a sale?

Mrs. Shields replied that she and the County Attorney need to work together to review piece by piece of the process in order to complete the paperwork properly.

Ms. Merklen stated she needs to go back to the very beginning of the delinquencies to even see that the correct notices were sent out from the very beginning. She wants to be able to go in there and look at these files.

In reply to Mr. Marshfield, Ms. Merklen stated her office has gone through 2019. That's the one they filed and had to withdraw. Her office has 2020 which they are going through.

Mr. Marshfield asked if 2019 could still be done this year?

Mrs. Shields said she needs the warning notice from the County Attorney just the way it needs to be mailed. If the County Attorney will not provide it, then she requests outside counsel.

In reply to Mr. Wilson, Ms. Merklen said the entire foreclosure process could be contracted out.

Mr. Marshfield requested the County Attorney seek outside counsel to review the warning letter so they could be sent out. Maybe she could find someone who may be interested in doing the foreclosure process up until the sale.

Ms. Merklen said she would do that, however, she feels they should just send the whole process out.

Mr. Marshfield urged Ms. Merklen to come back to the committee with a suggestion of someone who might take the process from point A to Z for the foreclosure sales.

#### Clerk of the Board – Penny Bishop

The Clerk introduced Rob Battaglia, Senior Solutions Advisor for New York at ClearGov via Zoom to give a presentation on the Digital Budget Book. He stated ClearGov is a cloud-based budgeting software company, which is the number one provider of budget software solutions for local governments. They work with nearly 1,400 local governments across the US, including nearly 300 different county governments across the country. All of their software is designed for local governments. These are tools built for counties, cities, school districts, and local government. ClearGov is recommended and endorsed by both NYSAC and NACO. He stated

that almost 40% of the counties in the state currently use their software, including neighboring Sullivan, Ulster, Greene, and Otsego Counties. They offer a more modern approach to the budget cycle without changing the current financial system used by the County. The presentation focused on the Digital Budget Book, and Mr. Battaglia showed a variety of examples how the module saves time, first by automating the budget data into a professional document. Second, the software will produce the budget documents in a digital interactive website-based presentation that's mobile friendly, device friendly, and ADA optimized that can still be printed in a .pdf format to have the best of both worlds. Third, the system is built around the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. The GFOA's budget award has been the national standard for 40 years for what a budget document should look like.

Mr. Battaglia explained the software would be customized to fit the needs of Delaware County. The document would be more of a comprehensive story and would contain interactive charts and graphs and a lot of the narrative detail you would expect to see in a budget document. A demographics page could be included in the document with current Census Bureau data. He said that during implementation, their team would build in the County's unique chart of accounts with historic budgets and actual information. Departments could add narrative such as mission statements, descriptions, goals, accomplishments, performance measures, organizational charts, and other information.

Mr. Battaglia answered various questions from the committee including implementation time (60 to 90 days) and cost which includes a one-time set up fee of \$7,650 less \$3,825 for a 50% NYSAC member discount. Annual subscription fee is \$16,550. For the option to start with the 2025 budget, the cost would be prorated at \$4,137.50. Supervisors thanked Mr. Battaglia for the presentation.

The Clerk gave out copies of her budgets for committee review. It was determined the committee would review them and discuss at the next committee meeting.

The Clerk reported about a request from the Town of Delhi for tax certiorari proceedings that will require a resolution at the next Board meeting.

In response to Mr. Marshfield, RPTS GIS Coordinator Jebadiah Cohen explained that the only thing that COMIT and Pictometry have in common are the parcel lines. He said he extracts the background data and hands it over to Planning on an annual basis generally in August or September. Parcel background data includes anything applied to the property line work, such as border information, parcel ID, ownership information, etc. He stated that Planning contracts with a third party who monitors and updates the data. In reply to Mr. Marshfield, Mr. Cohen said the data on COMIT should be 2024 data. He explained the update information is on COMIT and can be seen on any line item all the way to the right where the data indicates what roll year the data is taken from. He confirmed the next Pictometry update will be in 2026.

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

The meeting adjourned at 11:40 a.m.