YORK ADAMS TAX BUREAU
BOARD OF DIRECTORS MEETING
Minutes
October 26, 2026

Call to Order

Russ Raub called the regular meeting of the Board of Directors of the York Adams Tax Bureau to order at 6:30 PM Monday, October 26, 2026, in the meeting room of the Adams County EMS Center.

Quorum

A count of voting representatives was taken by K.C. McCleary. Fifty-four (54) voting members were present, representing a quorum. Bureau membership stands at 124. According to the By-Laws, a quorum shall be represented by 25% of membership, or 31 voting members.

President's Remarks

Russ Raub thanked all representatives for their participation in tonight's meeting, whether attending in person or remotely.

Board of Director Minutes

The Board of Director minutes of July 27, 2026, meetings were approved as presented on a motion by Keith Whittaker with a second by Anne Loeffler. Motion passed unanimously.

The Board of Director special meeting minutes of August 31, 2026, meetings were approved as presented on a motion by Terry Rynearson with a second by Bill Tollinger. Motion passed unanimously.

Committee Reports

KC McCleary presented the minutes of the Finance Committee, which met Aug 12, 2026.

Terry Rynearson moved to approve the Committee minutes. The motion was seconded by Nina Tipler and passed unanimously.

The Executive Committee notes were tabled until the next Board meeting, as the committee will continue its discussion following tonight's meeting. The minutes will be presented at the next meeting.

Treasurer's Report and Report of Office Activity

KC McCleary presented a summary of collections and office activity for Q3, 2026.

- Total Collections- Q3 2026
  - Beginning Balance- $28,265,340.97
  - Receipts- $78,180,941.13
  - Disbursements- $81,376,171.30
  - Ending Balance- $25,070,110.80

Keith Whittaker motioned and was seconded by John Dockery to approve the Treasurer's report as presented. Motion passed unanimously.

Operating Statement and Capital Expenditures

Operating Fund

KC McCleary then presented the Operating Fund statement for the third quarter of 2026.

- Total Income- $1,874,098.50
- Total Expense- $1,507,153.51
- Net Operating Income- $366,944.99

Professional Services Expenses (Account 5040): This account is currently over budget, largely due to costs associated with judgment renewals and legal actions taken to recover unpaid taxes. While there are upfront costs involved in filing liens and pursuing these actions, the bureau is often able to recover a significant portion of these expenses. These recoveries are reflected in Income Account 4015 – Income from Legal Actions. Although the recovery process can take time, these efforts help offset the initial expenses as outstanding amounts are collected.

Miscellaneous Expenses (Account 5070): M & T previously waived our banking fees; however, with the implementation of the investment sweep program, these fees are now being charged. The sweep account provides higher rates of return on our balances, and the additional interest income helps offset the increased banking expenses. These fees are reflected in the current expenses.

Miscellaneous Revenue (Account 4030): An $84,000 health reimbursement check was received and is included in miscellaneous revenue. This reimbursement is not included in the annual budget, as these funds are not guaranteed and may not be received in years when health-related costs are higher. We received a second $84,000 health reimbursement check in October.

The health reimbursement checks currently are deposited into the General Fund, where the funds help offset general operating expenses. During the meeting, a suggestion was made to consider setting these funds aside to offset future expenses. This option will be reviewed further at the committee level, with the possibility of bringing a recommendation to the Board for consideration and approval.

Capital Expenditures

- Q3 2026 capital expenditures totaled $46,653.00.
- Expenditures were for a new server.
- Bids were awarded for three additional servers at a total cost of $221,000. Delivery is anticipated in early 2027.

Terry Rynearson motioned and was seconded by John Dockery to approve the Operating Fund and Capital Fund Statement. Motion passed unanimously.

Unfinished Business

No unfinished business

New Business

A. 2027 Operating Fund and Capital Fund Budgets

2027 Operating Fund Budget

- Income for 2027 estimated to total $7,503,750
  - 2027 collection revenue is projected to increase by approximately 3.45%, based in part on anticipated 2026 collections.
  - Interest income is expected to decline in 2027 as market conditions and interest rates continue to trend downward.
- Expenses for 2027 estimated to total $7,153,743
  - Personnel Expenses:
    - The 2027 budget includes a 2.5% cost-of-living adjustment (COLA) and a 2.5% merit increase for eligible employees.
    - The budget incorporates the implementation of the Retirement Health Savings (RHS) Program beginning in 2027. The initial year includes a higher contribution to establish the program.
    - Increased costs for employee medical benefits contribute to the overall rise in personnel expenses.
    - An IT position was added in late 2025. While this increases personnel costs, having IT services performed in-house helps offset expenses in other budget categories.
    - The budget includes funding for currently open positions to account for anticipated staffing needs.
  - Computer Operation- A Board member asked whether the increase in Computer Operations expenses was related to outside services provided by the organization. The increase is not associated with these services. The bureau provides certain services to outside entities using its existing software, and any additional project work is billed at an hourly rate. These charges are separate from computer operation expenses and do not contribute to the increase in this budget category.
- Net Operating Income is projected to be $375,188.00 for 2027.

2027 Capital Fund Budget

- Projected capital expenditures for 2027 total $859,000, including costs associated with the IT Department buildout, office furniture, and three servers.

Anne Loeffler moved, and John Dockery seconded, a motion to approve the 2027 Operating Fund and Capital Fund budgets. The motion passed unanimously.

Director Comments

A. **Legislative Updates – Acts 53 and 54 of 2026: Delinquent Tax Collection Requirements**

KC provided an overview of two recently passed House Bills, House Bills 852 and 853, which became Act 53 and Act 54 of 2026, respectively. Both Acts address the collection of delinquent taxes, including Earned Income Tax, delinquent Per Capita Tax, and MBP.

The most significant change for our office is the requirement that the approved Cost of Collection fees, previously authorized by the Board, be posted not only on our website, but also on each municipality's website, since we collect delinquent taxes on behalf of the municipalities.

A PDF of the approved Cost of Collection fees is available for municipalities to post on their respective websites. Please contact KC if you need a copy of the PDF or have any questions.

B. Office Relocation and Formation of Exploratory Committee

The current office lease for the Gettysburg office is set to expire in late 2027. Due to several limitations with the existing office space, the possibility of relocating is being explored. These concerns include limited room for future growth, insufficient parking for visitors, and a conference room that does not adequately accommodate meetings.

Several potential office locations have been reviewed. One of the leading options offers a very open floor plan with significant potential to accommodate the office's needs. The opportunity to either lease or purchase the property is available.

If the purchase option is pursued, funding could potentially come from Excess Operating Fund income, which is normally distributed to the members.

The Board recommended establishing an independent Exploratory Committee to evaluate multiple options, including leasing, purchasing, and reviewing additional properties. The committee will report its findings and recommendations to the Executive Committee, which will then report to the Board.

Five members volunteered to serve on the committee: Ron Harris, Christine Demas, Jamie Fitzpatrick, John Dockery, and Russ Raub.

Keith Whittaker made a motion, seconded by Anne Loeffler, to establish the five-member Exploratory Committee. The motion passed unanimously.

C. BOWA Software Implementation Update

The implementation of the new BOWA software is progressing. The first applications, which focus on Employer applications, are expected to be fully operational this week. This initial phase will replace approximately 70–80% of the outdated processes currently used in the employer applications that are being phased out.

The next phase of implementation will focus on the Final Return applications, followed by the administrative processes used for distributions.

Other Comment

Upcoming Meetings

- November 11, 2026- YATB Nominating Committee
- January 6, 2027- YATB Nominating Committee
- January 25, 2027- Board of Directors meeting (Adams County EMS Center)

York Construction

- Construction is scheduled to begin November 16th and is expected to be completed mid-February.
- The mailroom has been cleared. The Data Entry department is scheduled to relocate in early December
- All employees are expected to return to their respective work areas before Tax Day.

Public Comment

None

Adjournment

John Dockery made a motion for adjournment. This was seconded by Bill Tollinger. Motion passed unanimously. There being no further business, the meeting adjourned at 7:55 PM.

Respectfully submitted,

Lisa Raab
Recording Secretary

The following members and alternates were present at October 26, 2026, Board of Directors Meeting:

David Bolton	Abbottstown Borough
Ken Shafer	Arendtsville Borough
Anne Loeffler, proxy	Biglerville Borough
Anne Loeffler, proxy	Bonneauville Borough
Ron Harris	Carroll Valley Borough
David Blocher	Cumberland Township
Wesley Anderson	Dallastown Area School District
Anne Loeffler, proxy	Dallastown Borough
Anne Loeffler, proxy	Delta Borough
Anne Loeffler, proxy	Dover Area School District
Anne Loeffler, proxy	Dover Borough
Trena Hall	Dover Township
Kathy Emswiler	East Manchester Township
Jordan Sites	Fairfield Borough
Anne Loeffler, proxy	Fawn Grove Borough
Susan Plank	Franklin Township, Adams
Pam Williams	Franklin Township, York
Melissa Zirkle	Germany Township
Tammy Murdorf	Gettysburg Borough
Sherry Myers	Hallam Borough
Jeremy Smith	Hamilton Township
LuAnn M Dille	Hamiltonban Township
Doug Fuhrman, proxy	Hanover Area School
Corina Mann	Hellam Township
Ron Harris, proxy	Highland Township
Nina Tipler	Huntington Township
Tim Ferrence	Jackson Township
Anne Loeffler	Jefferson Borough
Nina Tipler	Latimore Township
Ron Harris, proxy	Liberty Township
David Westcott	Littlestown Borough
Linda Zimmerman	Lower Windsor Township
Melinda Jones & Chrisine Demas	Mount Joy Township
Anne Loeffler, proxy	Mount Pleasant Township
Kim Butcher	New Freedom Borough
Bill Tollinger	North Hopewell Township
Jameson Fitzpatrick	Oxford Township
Stephanie Sciortino	Red Lion Area School
Anne Loeffler, proxy	Seven Valleys Boro
Ken Thomas	Shrewsbury Township
Leah Pritchett	South Eastern School District
Doug Fuhrman	South Western School District
Rebecca Nicklow	Spring Garden Township
Russell Raub	Tyrone Township
John B. Dockery	Warrington Township
Anne Loeffler, proxy	Washington Township

Keith Whittaker	West Manchester Township
Terry Rynearson	West Manheim Township
Sheri Schlemmer	West York Area School District
Anne Loeffler, proxy	York City School District
Nina Tipler	York Springs Borough
Nicole Fry	York Suburban School District
Larena Keller	York Township

K.C. McCleary	Executive Director
Lisa Raab	Deputy Director, Recording Secretary
Jennifer Diamond	Deputy Director
Karla Wolfe	Deputy Director
Jamie Tyndall	Director of Applications
Walt Tilley, Esq.	Solicitor, Saxton & Stump