

FINANCE/TAX REDUCTION/MANDATE RELIEF COMMITTEE

Monday, March 23, 2026 - 10:30 AM

Michael Tyler, Chairperson
JoePete Wilson, Vice-Chairperson

Chairman Tyler called this Finance Meeting to order at 11:00 am with the following Supervisors in attendance: Clayton Barber, Matthew Brassard, Chris Clark, Ken Hughes, Mary Lamphear, Steve McNally, Clayton Menser, James O'Bryan, Timothy Pierce, Richard Preston, Cathleen Reusser, Matt Stanley, Davina Thurston, Ike Tyler, Joe Pete Wilson and Margaret Wood. Timothy Follo was absent. Tracie McGill was excused.

Department Heads present: Hannah Carson, Laura Carson, Micheal Diskin, Judy Garrison, Dan Manning, Michael Mascarenas, Chelsea Merrihew and Jim Dougan.

Deputies present: Bill Tansey

Also present: Joe Keegan.

TYLER: Welcome to Finance. County Clerk.

MERRIHEW: Good morning. I submitted my report. We brought in \$500,000 last month transmitting almost \$300,000 to the County Treasurer for local retention besides that I don't have anything out of the ordinary this week. Any questions?

BRASSARD: I'm not on this committee but Chelsea, how did everything go with DMV when you shut down?

MERRIHEW: It has gone the way you would expect something planned and implemented by NYS DMV. On the front end by now I think your average everyday customer isn't going to notice any change in wait time. In the back end with financials in particular it's a nightmare. We get to do it again in two years.

CLARK: I'm not on this committee but I know some of your employees, they were ready to pull their hair out.

MERRIHEW: It was rough. It was very rough with the DMV there's about fifty offices that are state run district offices and there's about hundred offices that are countywide district offices and there's nuance differences and they modeled the whole system and the switchover on a state-run office and did not take into account how these were done on a county level particularly with employee roles but we're coming along.

BRASSARD: Thank you.

TYLER: Anything else? Thank you Ma'am. Laura Carson, Auditor

L. CARSON: Good morning. We are running behind this morning so I know you've all had a chance to review my report. Do you have any questions for me?

TYLER: I don't see any Laura. Real Property.

H. CARSON: Good morning. I'm going to try and keep mine short too. Everybody has my budget and I just wanted to mention one thing because there are a lot of solar projects popping up in more towns throughout the county, by the law solar companies need to submit a letter of intent at the beginning of their project at each taxing jurisdiction. When you receive this letter could you please share that either with me or the county attorney's office. In the last two months I found two projects where the county has not opted into a PILOT agreement with them and it's because the letter was sent to somebody at the county and the letter just remained there it was not submitted to the proper people and as Bill Tansey has said, in the law it doesn't specify who they need to submit the letter to as long as they can prove they submitted it to the county that's good enough for them so if you get one at the town if you could please share the letter with my office or the county attorney's office just so we're aware of it. That's all I have.

HUGHES: Just to clarify you're talking about commercial or community solar projects and not residential?

H. CARSON: Correct. Yes.

TYLER: Anything else? Thank you. Mr. Diskin.

DISKIN: Good morning. I was just asking if they wanted me to be short, the only problem with me is I've been short all my life.

Sales tax – we had a pretty good month last month with sales tax. We are beginning to see some of the STR's sales tax show up now as they turn in their money. Any questions on sales tax? If not, I will just quickly go over the occupancy. Occupancy – actually the first one we are down a little bit and I'm not quite sure why. I'm not too alarmed because it will catch up as the year goes along.

A couple resolutions that we need to do and these are just to clean up some stuff that has been sitting on the books for a long time and we just want to get it off the books. The first one is the 2012 jail bond, when the project was completed there was still some money left in interest we earned on the bond while we had it and that money can't be used for anything else except for other expenses as far as finance for bond issues so we need to transfer that money which is \$30,217.91, into an account we can use for other outstanding debt. We can't absorb it into the general fund, it has to be used for other debt.

RESOLUTION AUTHORIZING THE TREASURER'S OFFICE TO CLOSE OUT THE 2012 JAIL BOND BANK ACCOUNT AND MOVE \$30,217.91 FROM EARNED INTEREST TO DEBT SERVICE. Barber, Hughes

TYLER: Discussion? All in favor.

DISKIN: The other one is a number of road projects and flood projects that have been sitting out here for quite a while they go back as far as 2011 there is money in there that was loan in the general fund and it's not ever going to get covered. It was money anticipated from FEMA, we are not going to get it so actually the resolution and I got this from Linda Wolf, is to authorize the transfer of fund balance in the amount of \$498,649.35 to the general fund to close out projects Broad, Sprague, Ensign Pond, Titus and Floor Repair.

RESOLUTION AUTHORIZING A BUDGET TRANSFER OF THE FUND BALANCE IN THE AMOUNT OF \$498,649.35 TO THE GENERAL FUND TO CLOSE PROJECTS IN THE CAPITAL FUND. Clark, Barber

TYLER: Discussion?

HUGHES: Are we giving up or did FEMA tell us that we're not getting that?

DISKIN: FEMA told us we are not getting it. You had to go back as far as 2011 for this money even though they did tell us we might get it, we never did.

HUGHES: Okay, thank you.

TYLER: All in favor, opposed.

DISKIN: That's all I have.

TYLER: Thank you Mr. Diskin.

THURSTON: So, Mike recently in the disposition meeting we were talking about a property that had \$85,000 in taxes levied against the property and it turned out it was something about you know, no errors were found and so the county never took possession of it they obviously tried to dispose of it in any way. Do you have any idea how many properties are kind of languishing like that in the county?

DISKIN: Only one.

THURSTON: That's the only one?

DISKIN: Yes.

THURSTON: Okay I just wanted to make sure we didn't have more of those because that is a lot of money just to keep paying out without taking possession of the property.

DISKIN: As far as I know that is the only one.

THURSTON: Thank you.

TYLER: Thank you Mr. Diskin. County Manager.

MASCARENAS: Alright I'll get right into resolutions a resolution authorizing a budget amendment in Information Systems Department in the amount of \$10,075.73, transfer from contingency to cover the contract with Black Creek for an upgrade of Maxxess Card Access Software.

RESOLUTION AUTHORIZING A BUDGET AMENDMENT IN THE INFORMATION SYSTEMS DEPARTMENT IN THE AMOUNT OF \$10,075.73, TRANSFER FROM THE CONTINGENCY ACCOUNT TO COVER THE CONTRACT WITH BLACK CREEK FOR AN UPGRADE OF MAXXESS CARD ACCESS SOFTWARE. Clark, Barber

TYLER: Discussion?

MASCARENAS: Just quick on that, just for your information this is something that we did not plan for in the budget because we did not manage it. We are now taking over management of that in the IT department. We are working with departments that in the past have some went proprietary

with their own purchases and those things to manage those moving forward. What happens is software gets bought, something gets bought and there is end of life tied to it that we weren't necessarily aware of so why we are transferring those dollars are for that purpose. We will manage it moving forward.

HUGHES: This is campus wide? Or is this Public Safety?

MASCARENAS: This right here is for the Public Safety security system specifically.

HUGHES: At that public safety building?

MASCARENAS: Correct sir.

HUGHES: Thank you.

TYLER: All in favor, opposed.

MASCARENAS: A resolution authorizing the County Chairman or County Manager to execute a contract amendment with Tyler Technologies to add general billing program for fiscal year 2026, in the amount of \$5,981.04, and a one-time implementation and project at \$225 an hour in an amount not to exceed \$12,600.00.

**RESOLUTION AUTHORIZING THE COUNTY CHAIRMAN OR COUNTY MANAGER TO EXECUTE A CONTRACT AMENDMENT WITH TYLER TECHNOLOGIES TO ADD THE GENERAL BILLING PROGRAM WITH ANNUAL SAAS FEES FOR FISCAL YEAR 2026 IN THE AMOUNT OF \$5,981.04 AND A ONE-TIME IMPLEMENTATION AND PROJECT MANAGEMENT (\$225 HOURLY) WITH A TOTAL AMOUNT NOT TO EXCEED \$12,600.00.
Preston, Clark**

TYLER: Discussion? I thank you for giving money to my company. *(laughter)*

MASCARENAS: Again, this is another one of those things it's really about adding billing into the Munis software programming that we currently have. It's just an added module a lot of our departments do independent billing and giving them the ability to personally track that is going to be really helpful long term instead of the Treasurer independently trying to keep that all straight when we have a lot of money coming in from the outside.

TYLER: All in favor, opposed – carried.

MASCARENAS: One more resolution that's not on the list I think Judy might have put it on your desks. I sent it out late last week and missed the deadline was purchase CivicPlus social media archiving and Acquia Web Governance. This will replace Marsh, which is our social media archive program so our website development our programmer's kind of like the bells and whistles within this a little bit more than they like the others, it's something that we budgeted for but we budgeted for a different software which is why I am asking for that change. The amount is \$7,644.78.

**RESOLUTION AUTHORIZING THE PURCHASING AGENT TO PURCHASE CIVICPLUS SOCIAL MEDIA ARCHIVING AND ACQUIA WEB GOVERNANCE FOR INFORMATION SYSTEMS DEPARTMENT IN THE AMOUNT OF \$7,644.78, WITH BUDGETED FUNDS.
Thurston, Clark**

TYLER: Discussion?

HUGHES: Why are we archiving social media?

MASCARENAS: From what I understand Jonathan Ferguson does our website he tells me it's law.

HUGHES: It's what?

MASCARENAS: It's the law, so I think it's probably something that when you get FOIL or those types of things, I can get a better answer for you probably a more long winded one but that was the simple answer I got was, it's the law.

WILSON: You are correct it is relatively new as part of the switch to .gov and all that we are required to archive just like we are –

MASCARENAS: I think anything we are choosing to manage we have to somehow be responsible for an archive so it's our county Facebook accounts those types of things.

HUGHES: I won't get into social media is already in archive so I just don't know and I will ask questions at another time. Thank you.

TYLER: Any more discussion? All in favor, opposed. Anything else to come before the committee?

MASCARENAS: Joe Keegan.

TYLER: Oh, I'm sorry Joe.

MASCARENAS: We will have to go into a brief recess.

TYLER: We will need a motion to go into a brief recess because we have a Special Board meeting at 11:15 a.m. Moved by Mr. Barber, second by Mr. Hughes. All in favor, opposed.

THE COMMITTEE MOVED INTO RECESS AT 11:14 A.M.
TO CALL TO ORDER A SPECIAL BOARD MEETING SCHEDULED AT 11:15 A.M.

TYLER: I need a motion to come back into the Finance committee meeting please. Moved by Mr. Barber, second by Mr. Clark. All in favor. Thank you.

KEEGAN: Good morning, nice to see you all on this beautiful spring morning. I want to thank you as always for your ongoing support of the college and our students. It's been a good start to the spring semester we are already halfway through. We've got our second quarter courses on the way and I think I shared with you all when I last met with you which was in January we were looking up for the start of the spring semester we posted an 80% enrollment year over year for the second straight semester of positive enrollment so really grateful again for your support and encouraging students in the region to come to North Country there's lots of opportunity they can avail themselves of.

This is budget season for us and we've been advocating with the New York State Assembly, Senate and the Governor's office to make sure that our funding remains whole. We have good

news to report on the one house bill both of them support of the community college floor which means they will not fall below a certain amount of funding which is great. We also received a sector additional operating support in the last couple of years both of those turned into grant funds we have the letters in mental health and Mercy which was really helpful. We've also asked for additional resources in operational support and as you all know, the county has been very generous to us over the last number of years the state has been flat since 2019 so some additional operating need that is unrestricted will allow us to make up for those needs. We did a recent grant application that we filed originally in 2019 and in speaking with the architects who gave us the original proposal materials costs and labor costs have gone up 48% I think you all know that in your towns and the county it's really difficult for the college to operate on those kinds of flat funding but we hope spring is a turnover. We got the one house bill that was very generous to us and we are anticipating that next month we'll see a positive budget for community colleges.

It looks like SUNY reconnect the program for adults age 25-49 remains a priority for us. In there is a carve out for additional opportunities for students that have already completed a bachelor's degree or associate degree to come back for nursing only which will be good for our region and certainly good for our programs. EMT I think you all know we've had a full group of EMT, basic EMT at Keene which just wrapped up a couple weeks ago. We've got another class scheduled up at Public Safety building in Lewis I think it's supposed to start next week and I wanted to highlight that our Men's Basketball Team won its Mountain Valley Conference for the first time ever and they posted a 26-4 year. They were really a lot of fun to watch. They got nipped at the last game in the regionals which declined them a trip to the nationals but they were a fun team to watch brought a lot of enjoyment particularly in the dark winter months of the college and I want to shout out to them for a really good performance. So, I'll leave it at that and will take any questions.

TYLER: I will entertain a resolution of congratulations to the Basketball team.

HUGHES: Just respectfully that took place at the last meeting, that resolution you are talking about that already took place.

TYLER: I'm sorry I wasn't here. Great. Any questions for Joe? Alright, have a safe ride back up over the hill. Chairman McNally would like a brief executive session on occupancy tax. Can I get a motion. Moved by Mr. Wilson, second by Mr. O'Bryan. All in favor.

THE COMMITTEE MOVED INTO AN EXECUTIVE SESSION AT 11:32 A.M. TO DISCUSS OCCUPANCY TAX AND RETURNED INTO OPEN SESSION AT 12:15 A.M.

TYLER: We are out of executive session. No decisions were made. We need a motion to come back into session moved by Mr. Pierce, second by Mr. Clark. All in favor. Anything else for this committee? We are done.

As there was no further discussion to come before this Finance/tax reduction/mandate relief committee it was adjourned at 12:15 a.m.

Respectfully submitted,

Judith Garrison, Clerk
Board of Supervisors