FINANCE/TAX REDUCTION/MANDATE RELIEF COMMITTEE

Monday, May 18, 2026 - 10:30 AM

Michael Tyler, Chairperson
Joe Pete Wilson, Vice-Chairperson

Chairman Tyler called this Finance Committee Meeting to order at 10:30 am with the following Supervisors in attendance: Clayton Barber, Matthew Brassard, Chris Clark, Timothy Follos, Mary Lamphear, Steve McNally, Clayton Menser, Timothy Pierce, Richard Preston, Cathleen Reusser, Matt Stanley, Davina Thurston, Ike Tyler, Joe Pete Wilson, and Margaret Wood. James O'Bryan and Ken Hughes were excused. Tracie McGill was excused.

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

Deputy present: Dina Garvey

TYLER: Good morning, welcome to the event of the day, the Finance Committee. We will start with the County Clerk and she's excused, so we won't start with her.

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The first item on the agenda was the County Clerk, Chelsea Merrihew having been previously excused and no additional report was given.

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The next item on the agenda was the Auditor, Laura Carson, reporting as follows:

CARSON: Good morning, does anybody have any questions on my report itself? Otherwise, I'll talk about other things. We did a special check run this morning. I wanted to get the mortgage tax is in there and occupancy is in there and cannabis payments are in there.
So, I am working on getting them in your mailbox before you all leave today. If the checks are not in your mailbox before you leave, stop into my office and get it from me. My office, for those of you that don't know, it's the closet doors through the mailroom. It looks like a closet door. So, those are some pretty sizable checks, especially for some of you.
Cannabis, do we want to talk about cannabis real quick?

TYLER: Let's go ahead.

CARSON: I'm still struggling with that office. It's terrible.

TYLER: If you think you're struggling, you should be the people that are trying to open up one of those places.

CARSON: Oh, I bet. I read online that it's a tedious process.

TYLER: I hear horror stories from the people in Westport that are trying.

CARSON: But we are anticipating our 4th here pretty soon in Westport.

TYLER: Right

CARSON: I noticed, just before I came in, I wanted to make sure I checked their website. The State website and Westport isn't on the dispensary map yet. So, it must not be all set.

TYLER: I was informed that they were supposed to open up within a week or two and I said, well, stay tuned because you're dealing with the State.

CARSON: It said that their license was applied for and approved way back in the fall of 2025.

TYLER: Yeah

CARSON: So, I would have expected to see it. So, one of the things that I am running into, when I delve into something I start right at the beginning. I don't ask anybody a lot of questions. I want to get into it; it want to see it myself. So, I went back through and just to give you an idea of what the Treasurer's Office is dealing with, let's say for example the State just sends us a payment, hypothetically, let's say it's $40,000, they send Mr. Diskin an email and hey, here's your cannabis, you're 4% of sales, they don't give a breakdown really and then the send a separate, usually to Hilary, they'll send a very generic report that just says, well the Town of Chesterfield has, for argument's sake, $200,000 in sales, but our payment was $40,000 something, so where's the remainer. We're left just assuming that North Elba makes up the difference in sales. You know, we're talking, you know if they send you a $40,000 payment, you're talking about a million dollars in sales. We're left to assume that it's for this dispensary. But as we're getting more dispensaries, we need more accurate backup. We just received another payment, for example, again let's just say hypothetically it's $40,000. This time there's two, it will say Town of Chesterfield is this much and Town of North Elba/Saranac Lake is this much, okay, must be the remainer is left to the third dispensary. You're just left to try and figure it on your own, not real confident in that. So, I am on them about it. They're terrible to deal with, they don't respond. So, to the Supervisors that have dispensaries, if you want to help me out and reach out, too and strength in numbers kind of thing, let's bombard them to demanding this information, we're owed this information. As I went back through and I verified this morning with Mr. Diskin, I said, maybe we're missing something, but it looks like we didn't even receive a payment from the time period from 08/01/24 - 05/31/25. Apparently, no counties did.

TYLER: Maybe Mr. McNally can reach out, seeing as he's in Albany quite a bit and help us out with this situation.

PRESTON: Alli Webbinaro, has been helping us out a little bit and I will get back in touch with her, as well. Now that we have two dispensaries and we share Lake Placid's and we share Saranac Lake's.

CARSON: Yes, so we have Chesterfield and with your two and we have Mr. Tyler's that

should be opening shortly. We're only going to deal with four, so I don't know how counties are dealing with it that have more. I don't know how they're doing it and I don't want to go back at some point and make corrections to payments and adjust payments. So, any help I can get.

BARBER: So, I never figured out, I know, I reached out to the owners and asked them how business was doing. They told me that they're doing better than expected. They're saying they were averaging $4,000 in sales per day, which I was quite impressed with that, and I know obviously we only received the one check, and I want to say off the top of head it was like $5,300 and that was supposed to be for a 3-month period. Again, I didn't figure out if that was around the amount I should get or not.

PRESTON: It's changed so much, it fluctuates.

CARSON: It really does

BARBER: Sure, and I am sure it does.

PRESTON: I think based just on accounting, not on sales alone.

BARBER: Okay

PRESTON: We were getting $44,000 and then the next one was $10,000. It's just all over the place.

CARSON: Yeah, they are all over. I noticed some of these payments are for a 3-month period and then there's two that are a 1-month period. So, I can't explain that.
So, that's all I have on that. Don't forget your checks today before you leave. Any questions?

TYLER: I don't see any Laura, thanks.

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The next item on the agenda was the Real Property Tax Office and Hannah Carson, reporting as follows:

CARSON, HANNAH: Hi everybody, just a couple of things that I wanted to touch on. I have updated our website and PROS with the tentative assessment information. We've heard no complaints on that, so I think everything is working as it should be.
Another reminder is that grievance day will be on May 26, unless your assessor is in multiple towns and we had our BAR training here a week and a half ago and we had 24 people attend. I think that was like one of the highest numbers that we had and we received compliments, so I think that went well as well.
And that's all I have unless anyone has any questions.

MENSER: Are we getting an adjustment to that after the Assessment Review Board?

CARSON, H: Yes, and I kind of wanted to talk to you after because you will have one large adjustment.

MENSER: Oh, I know, that's why I asked.

STANLEY: I am not on the Committee, but I would like to personally thank you for coming. I know that the last couple of years we've been having turnover in our BAR, and you've been great coming on help assist in interviewing new can and I really appreciate that.

CARSON, H: Yeah, no problem

TYLER: Nothing else, kiddo.

CARSON, H: Okay, thanks

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The first item on the agenda was the County Treasurer, Michael Diskin reporting as follows:

DISKIN: Good morning, first of all I want to apologize. Mr. Tyler, I was going to do a presentation today, as you know, and due to my incompetence, I didn't get it correctly worded with IT, so they are not set up. Hopefully, we will do it sometime in the future in the next couple of meetings. It's a company called 3+1, they're a company that advises counties on investments. They have a very good program, they're in 31 counties in New York State and what they're claim is and I would want to follow-up and I have talked to several other counties and find it to be a fact that through working with the counties they find that they can boost their revenues by as much as 30% in their investments, just by showing us where we can put money differently than that we're doing now. So, I look forward to hearing that, presenting it to the Board at a future meeting.

TYLER: I can tell you, Mr. Diskin, if this is the worst thing that happens to me today, I am going to have a good day.

DISKIN: I agree
We'll start with sales tax. Sales tax was off a little bit last month. It may be due to weather, maybe due to the high price of gas, people aren't traveling. You'll see in the next information that even occupancy was off last month. Not a tremendous amount but we're still running about $627,000 over last year so we're still in good shape with sales tax.

TYLER: How is the gas tax going?

DISKIN: I have no idea, we don't get that broken down, unfortunately. We can get a report, I think quarterly, so we will know maybe at the end of the quarter.

TYLER: I am assuming is rather well.

DISKIN: If no one has any questions on the sales tax, I'll go quickly into the occupancy. Occupancy was down by a considerable amount but part of the is due to the fact that last year, if you look at the information from 2024, we're very comparable to 2024. Last year we had an amount sent to us, a large amount, we had an entity that had fallen behind on their occupancy taxes, and they finally caught up with everything in that month, and it showed up as a large revenue in that month, it was a little off for that month. So, if you look at compared to 2024, we're more in line with what we did that month. We're down, we're just about even for the year I should say. At this point we're just under $9,950,000. I can remember in 2020 when we just started this, we were happy to get a million dollars. Here we are in the third month of the year and we're already at $2 million. We're doing very well with occupancy.

I want to quickly tell you that we started the Deckard Program about a week ago, went live with it. So far, we've had about 25 new registrations. We started, I believe it is this week that they will go out, letters will be sent out to every owner of a STR to re-register with the County. They started with the Town of Wilmington, I believe there are 164 letters that are going out to them to re-register. So, that's the first town and they're doing about 200 a week. So, as it goes by, we'll let you know what those towns are. They are going to send the schedule when they send the next town. And they'll set out about 200 a week. We didn't want to get inundated with a whole bunch of registrations all at once, so we chose to do it in increments so we could handle it at an easier pace here.

We have a new employee that we started May 4, another employee in our office. It was in our budget and so that is going to assist the person that was doing it, being able to spend more time on it and this new employee is going to take over some of their duties that they were doing there. It's going to be quite a bit of work, as we go on, re-registering these people, but once they're online it will work very well.

They will identify people. What they do is send a letter out. They follow the resignations, within about 2-weeks to 3-weeks after that, if they still haven't registered they send them a second notice and then which is saying, hey we haven't heard from you, please register and then there's a third notice that goes out that has a little bit stronger language and in that it says, you need to register and if not then we're going to do something a little more drastic. I don't know exactly what they is, but there is a requirement in local law that you register, and we can certainly look at that local law and see what the implications of not registering are. As we get these registrations in, we will share them out with the towns.

It's going to be a completely new process. We've already had payments come in from people using this new system. It has worked very smoothly. They go online and make the payment. They do their report online and then they can decide whether they want to issue us a check directly or pay it right then and there, either with debit or credit card and if it is going to be paid, going to be a check to sent to us they will notify us, be aware that there is a check coming in. When they register, they're going to get a new certificate of registration. It is going to be printed out, automatically sent to them as soon as they register. As soon as all their information is in the system, Deckard produces a new registration certificate that is sent to the STR and a copy sent to us, so we have that on file, as well.

Questions on it? And as it goes on I will probably have more information on it.

STANLEY: I am not on the committee but does that registration go through the County's website or is it through Deckard's website?

DISKIN: It will be on our information. As we get them registered, as we get each town, we will share out the registrations as we get them.

A couple other items that I had on the agenda. I had two resolutions. The first one is a resolution to authorize a budget transfer of an amount of $74,494.47 into the County Road Fund to close an account for the Tahawus over Sanford Lake Project, it is in the Capital Fund. We are going to transfer that money into the County Road.

TYLER: Moved by Ms. Thurston, second Mr. Clark.

RESOLUTION AUTHORIZING A BUDGET TRANSFER IN THE TREASURER'S DEPARTMENT IN THE AMOUNT OF $74,494.47 FUND BALANCE (TAHAWUS OVER SANFORD LAKE PROJECT) TO THE COUNTY ROAD FUND.
Thurston, Clark

TYLER: Any discussion? All in favor? Opposed? Carried.

DISKIN: The second one is a little different. It has to go into Debt Service. This is an excess of funds that was spent for a couple of projects, but those projects were under a borrowing that we did and because it was a borrowing and you didn't use the money, you can't spend it any other way. You have to put it into debt service to pay off any debt service. So, the total of the two projects is $91,734.11. One is Interbrook over Johns Brook and there's unallocated Bridge Fund remaining for the bond.

TYLER: Moved by Mr. Wilson, second by Mr. Barber.

RESOLUTION AUTHORIZING A BUDGET TRANSFER IN THE TREASURER'S DEPARTMENT IN THE AMOUNT OF $34,097.05 FUND BALANCE (INTERBROOK OVER JOHNS BROOK) AND $57,637.06 (UNALLOCATED BRIDGE) TOTAL $91,734.11, TO DEBT SERVICE FUND.
Wilson, Barber

TYLER: Discussion? All in favor? Opposed/ Carried

DISKIN: That's all I have but this week is the Annual Finance School that we go to training. I will be there, Laura Carson is going to attend, as well. Deckard will be there, if I have any questions I will bring them up to them. 3+1 will be there, as well and I will sit down and have some separate meetings with them while I am there.

FOLLOS: Back to the registrations, in Wilmington how many new registrations were there?

DISKIN: Well, they're still coming in, we just sent the letters, so we won't know until we get the total in. They told us that there were 164 letters that they have identified. What happens is they data mine this, so if somebody isn't online right now, in other words, inactive because they're only renting maybe June, July, August, they're not actively renting, they won't show up right now but as they go online to rent, they will be picked up and notified. So, there's a 164 that they have identified right now that are active but there may be more out there as people come online and start advertising again. The problem, and I have told you this all along, even with the registrations, those people who don't use internet or some other kind of form, they just rent word of mouth, sometimes it's a little more difficult to pick those up.

FOLLOS: Will you communicate that information to the Towns, new registrations?

DISKIN: Yes

FOLLOS: Thanks

TYLER: Anybody else?

STANLEY: Is the only way to register through Deckard's tax portal?

DISKIN: Through their platform.

STANLEY: And the reason I ask is I just went through the website to look. We still have our old occupancy tax registration form on the website.

DISKIN: That's going to be coming down. They will be redirected to go to Deckard.

TYLER: Anything else? Thank you

DISKIN: Thank you

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The next item on the agenda was the County Manager, Mike Mascarenas, reporting as follows:

MASCARENAS: Just a quick announcement, I could probably do this as Mr. Keegan's coming. We've been doing an awful lot of work on contract negotiations. You saw several of you have received another assignment in terms of being part of those. We are looking to get together as a group next Tuesday, prior to the Ways and Means meeting at 9:00 and then we'll be scheduling with the CSEA soon after that. So, just our group meeting next Tuesday and that's all I got.

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The next item on the agenda was North Country Community College and Joe Keegan, reporting as follows:

KEEGAN: Good morning, everyone. It is nice to see you all. As always, I want to thank you for your ongoing support of the college and our students. This weekend was a really nice testimony to the benefits of that support. We had a wonderful celebration. I want to thank the Supervisors that joined us. Joe Pete was on the stage with us, I saw Rick Preston out there, and Davina, thank you for joining us, as well. We have 262 graduates, that was up from 239 last year, so that's moving in the right direction. We're seeing summer enrollment continue to move in that direction, we're seeing upticks and right now, knock wood, fall registrations are up as well, so good things are happening across our counties and if there are ways that we

can do a better job reaching into your area, your constituents, please let us know, we are happy to be able to help that make happen.
We've got a MASH Camp, which is a medical academy for science and health, taking place today in Ticonderoga. That's in partnership with Northern Area Health Education Center. It is drawing area high school students interested in those fields. They come, they get to try out our nursing simulation lab in Ticonderoga, they get to work with other members of our nursing and other science faculty to test drive careers and to see whether or not that pathway be something for them. We'll be doing that again in Saranac Lake this summer and then Malone, later in the summer, as well.
We also have the Wilderness First Responder Course, which we offer every spring and that's taking place, helps people be prepared in the backcountry to be able to respond and as we know Essex and Franklin County, Essex in particular has a lot of backcountry that we need people with that credential out there, so that's really wonderful.
We were co-partners with SUNY Plattsburgh. We hosted the 7th Annual North Country Cybersecurity Conference back on the 7th,8th,9th of May and that was a really nice turnout. We had members of the community that have cybersecurity either on their interest profile or are actively practicing in there, some really top notch speakers, potential students and then there was a hack the box, penetration testing that was taking place. It was sort of fun to watch. I went in on Saturday, and these folks were all huddled around a computer, trying to figure out how to get in there and break in. Hopefully, they will use that for good.
I don't know if you heard anything, we have not heard anything on the budget other than there was another extender and like you, we're waiting for the budget to pass. That will set up our finalization of our budget, which we're hoping to bring to our Board at the end of the month and then we'll be bringing it to you all, we'll work with Judy on getting that over the next couple of months to the County, first for your review and then hopefully for your approval.
I was on a call the other day. I shared with you last time that the Senate Bill 4685b, which proposes to have an 11th member to the Community College Board of Trustees, that would be elected from faculty and staff, and the Governor vetoed that last December, was re-emerged in the Senate. We are hoping that time runs out on that for this year. We are not against having faculty and staff voices at our Board meetings. Our Board is really proactive, there is a slot set for the faculty and staff to be able to represent the Unions, as well as our Faculty Senate. Both are able to talk directly to the Board. The Board also has a standing report to our Faculty Senate, our College Senate. So, there's good communications between our Board and our Faculty and Staff, but it doesn't have to directly go through the administration, principles are shared governance. We want to keep that and not muddy the waters with potential conflicts of interest. You all signed a letter of support of that position and we're hopeful that the time runs out and that doesn't come to fruition this year. I will keep you posted on that.
And then we've got a number of non-credit courses scheduled for the fall that may be of interest to you or your constituents. We're going to be running Basic EMT. Again, in the fall we're going to be offering Basic Wastewater. We are going to be offering a Direct Support Professionals micro-credential. Our Crisis Intervention micro-credential and our Front Line Supervisor micro-credential and we just launched, it will launch, next month, Community Health Worker through Caring Gene, which will help support tuition and fees for any residents that might be interested, looking for a career path, which is a high needs career in our region. And I am happy to take any questions.

MCNALLY: Does North Country have or anticipate having any trades type programs?

KEEGAN: So, we don't have a trades program, and we continue to look at it, Mr. McNally. We just had a recent needs assessment done by a former head of the Workforce Department Institute for the North Country Region. We went out and canvased across Essex and Franklin County. Mike, he spoke to you.

MASCARENAS: Yes

KEEGAN: And his assessment was that there's really not a place for North Country in that space at the moment, because the BOCES are doing a really good job with it. We're not against it.

WILSON: Thank you for having me at the graduation ceremony. It was nice to see all those smiling faces and families that benefit from having college here and the husband and wife, graduation speaking team was really good. They were alumni of the college and they both work at Adirondack Health and they really brough home the value of having the college there. So, thank you for having me.
And then Jim and I are reading a Governor's Commission Study from 1990 about the Adirondacks and one of the things that jumped out to me in this report from 36 years ago, they were bragging that the County each provide $150,000 of support and that's what the number was in 1990 and it's gone up a bit since then but we may be falling behind a little with inflation on that.

KEEGAN: And the speakers were really wonderful. Chief Nursing Officer for Adirondack Health and the Leader of the Emergency Preparedness Group and Iraq and Afghanistan War Veterans. So, it was a nice celebration. When I walked into the auditorium and this doesn't always happen every year, but I was emotionally choked up. The energy was really positive. People were thrilled to see the promise of what happens next. Thank you

MCNALLY: Joe has heard this numerous times, and you will probably hear it until I get off the Board. I went up to the wonderful meeting we had with the Chancellor. During the conversation he talked about how the nursing program is so successful, which it really is. I toured it and it's wonderful. That you had 90 applicants for 30 spots.

KEEGAN: For the hybrid program.

MCNALLY: And you had 90 qualified applicants and my pet peeve, and you know this as well.

KEEGAN: I do.

MCNALLY: That because we spend the $1.2 million dollars and then we pay for our kids to go to other community colleges, what can be done to make sure that we get those Essex County residents or Franklin County residents in those seats prior to taking out of district or out of state people? I think that with our support to the college, I think that if we have quality candidates, we should be able to have a seat first and I don't know if you're addressing this or you looked at the numbers or whatever, but we're spending $2 million on this college by the time we pay for our kids from Essex County to go to Clinton or our kids to go to Adirondack and I think that if there's 30 spots in that program and we have 30 qualified people from Essex

County, I think we should get those spots first and I see where the business part of it. You would like to have people from out of district because their county is going to pay you. It's good for your bottom line. But I would really like to know what the numbers are and where these people that are and where these people that are getting into college are, where they're coming from.

KEEGAN: Steve, just to be very clear, we do not make a business decision around where they're coming from. Our priority is to Essex and Franklin County. You are our sponsors, that is our mission and that's the way we lead. I can tell you that we looked following the meeting with the Chancellor. There was one student from Essex and one student from Franklin that didn't get into that hybrid nursing program, and I believe they didn't have the credentials.

MCNALLY: I just want to make sure that we're getting a bite of the apple.

KEEGAN: You absolutely are and I will tell you that if you want to go and speak with my staff, you will hear my lead, over and again, that our mission is to serve the residents of Essex and Franklin County, first. In terms of and I looked also at the numbers of students in Essex County. Of the students that go to Community College that come from Essex County, the overwhelming majority come to North Country. The number that have gone, the percentage that have gone to Adirondack, has dropped over the last number of years and the number that has gone to Clinton has increased slightly but we've gotten more Clinton students.

MCNALLY: I appreciate you and I appreciate the job that you're doing, and I appreciate you taking the time to look at things like this and bring to the Board the answers when we ask questions.

KEEGAN: You bet.

TYLER: Anything else for Joe? Thank you

KEEGAN: Thank you very much.

TYLER: Anything else to come before this committee? Have a great week.

AS THERE WAS NO FURTHER DISCUSSION TO COME BEFORE THIS DPW COMMITTEE IT WAS ADJOURNED AT 11:02 A.M.

Respectfully submitted,

Dina Garvey, Deputy
Clerk of the Board