

**MINUTES OF THE SPECIAL YEAR END MEETING OF
THE TOWN BOARD OF THE TOWN OF NEW LEBANON
HELD ON DECEMBER 29, 2025**

Present: Tistrya Houghtling, Supervisor
Joanne Amlaw, Councilmember
Scout Metzler, Councilmember
Steve Powers, Councilmember
Craig Skerkis, Councilmember

Recording Secretary: Marsha (Marcie) Robertson, Town Clerk

Others Present: Bob Gilson, CAC Member
Rae Gilson, BEDC & Shaker Preservation Committee
Member
Peg Munves, CAC Co-Chair
Darla Dobert, Deputy Court Clerk
Jim Carroll, Planning Board & ZRC Member
Sharon Powers, IT Website Support, Shaker Preservation
Committee & ZBA Member
Cathy Wilkerson, CSC Member
Susan Tipograph, Recreation Commission Member
Members of the Public

Call To Order:

The Special year-end meeting was called to order at 5:00pm by Supervisor Houghtling. The meeting was held in person at the New Lebanon Town Hall, 14755 State Route 22 North, New Lebanon, NY 12125 with members of the public also being able to view the meeting at the following link: https://townhallstreams.com/towns/new_lebanon_ny

Budget Amendment #14 of 2025:

General Fund:

\$ 89.00 from A-1220.4 (Supervisor – Contractual Expense)

\$ 89.00 to A-7110.4 (Parks – Contractual Expense)

Highway Fund:

\$ 8,500.00 from DA-5140.4 (Brush & Weeds – Contractual Expense)

\$ 6,500.00 to DA-5130.4 (Machinery – Contractual Expense)

\$ 2,000.00 to DA-5142.4 (Snow Removal – Contractual Expense)

A motion was made by Supervisor Houghtling to approve budget amendment #14 of 2025 as typed. The motion was seconded by Councilmember Powers.

Roll Call Vote:
Councilmember Powers - Aye
Councilmember Metzler - Aye
Supervisor Houghtling - Aye
Councilmember Amlaw - Aye
Councilmember Skerkis- Aye

Audit of Bills:
2025 Bills:

Highway Nos. 172 through 180, in the amount of \$18,891.25;
As listed on Abstract No. 12A dated December 29, 2025.

A motion was made by Supervisor Houghtling to pay the bills. The motion was seconded by Councilmember Amlaw.

Roll Call Vote:
Councilmember Powers - Aye
Councilmember Metzler - Aye
Supervisor Houghtling - Aye
Councilmember Amlaw - Aye
Councilmember Skerkis- Aye

2026 Columbia-Greene Humane Society Annual Renewal:

A motion was made by Supervisor Houghtling to authorize the Supervisor to sign the contract with the Columbia-Greene Humane Society for boarding of dogs for 2026. The motion was seconded by Councilmember Amlaw.

Roll Call Vote:
Councilmember Powers - Aye
Councilmember Metzler - Aye
Supervisor Houghtling - Aye
Councilmember Amlaw - Aye
Councilmember Skerkis- Aye

2026 Shard Services Agreement with Columbia County MIS:

A motion was made by Supervisor Houghtling to authorize the Supervisor to sign the Shared Services Agreement with the Columbia County MIS for 2026. The motion was seconded by Councilmember Powers.

Roll Call Vote:
Councilmember Powers - Aye
Councilmember Metzler - Aye

Supervisor Houghtling -	Aye
Councilmember Amlaw -	Aye
Councilmember Skerkis-	Aye

Request by Two Town Board Members for Town Audit:

Supervisor Houghtling stated, this special meeting was requested by two Town Board member regarding a request to ask the State Comptroller for an audit. Supervisor Houghtling stated for the record, she is open to an audit, however she does not think it is needed. She stated, the town has not used reserve accounts to pay for anything, landfill closure related bills were paid from the VIP account which has over \$1 million in receivables due. She stated, there is \$898,654.62 for landfill closure funds from NYS and an estimated \$220,000 in sales tax revenue from Columbia County.

Supervisor Houghtling explained, not very different from family checking accounts the town sometimes pays bills early knowing future paychecks will cover them. She stated, the cash balance is low at the moment but \$1 million in receivables will fix this. She stated, to clarify, fund balance is not the same as cash balance. In fact, the fund balance rarely equals the cash in the town's account on any given day. The fund balance is a broader view of what we owe relative to what we have earned.

Supervisor Houghtling stated, there have been a couple of great questions that have been brought up. One is about the landfill monitoring fund, the one for after closure. The question is, does it need to be in its own account and the interest being accrued on that account going only to that? She stated, the attorney was going to look into this question but has not gotten an answer to the town yet. She stated, it is being kept in the town's VIP account as the town accrues the most interest that way. If it needs its own account, one can be created. Another question that was brought up was do we need to bond for expenditures with 100% reimbursement rate that need to wait six to eight weeks for reimbursement? Or as we have been doing, can we use our cash balance to pay them and wait for the receivables to come in and replenish the cash balance? Supervisor Houghtling stated, if bonding is required, we can do it but it is a cost to the town of approximately \$5,000 in bond attorney expenses plus the interest on the bond.

Supervisor Houghtling stated, she thinks they should list all of their questions, draft a letter from the entire Town Board to the Comptroller asking all of the questions that they have. If they believe the questions indicate that the town may need an audit, then they can make that determination. She stated, a Comptroller audit will be a huge amount of work on the Town Clerk's office pulling her away from other important operations in her office. She stated, if it is about questions such as the ones mentioned and others, are we doing things correctly, she thinks asking the questions of the Comptroller first and getting their response first and any guidance if anything is being done incorrectly is her idea.

A motion was made by Councilmember Amlaw that the Town Board of the Town of New Lebanon request that the Office of the New York State Comptroller conduct a comprehensive audit of the Town's financial records, accounting practices, and

internal controls covering the period from January 1st, 2014 through the current year to date, that the audit request letter as presented be approved without modification, that the Town Clerk transmit the request to the Office of the State Comptroller by certified mail no later than December 30, 2025 and that the Town officials be authorized and directed to cooperate fully with the Comptroller by providing access to all financial records and supporting documentation as requested. The motion was seconded by Councilmember Skerkis.

Councilmember Powers stated, he thinks they are all in agreement that they have a fiduciary obligation to the town, he thinks they just have a different approach on how to achieve that. He stated, he thinks it makes more sense to send out the letter with the questions to the Comptroller and list all of the items that have been brought up and have the Comptroller come back with a response. He stated, they are asking for an audit initially, it will be an inordinate amount of work on the Town Clerk's office. He stated, the Comptroller's office may come back and say the Town does need an audit and that is fine but at least give them the opportunity to respond the questions.

Supervisor Houghtling stated, she thinks that an audit is not required at this time for all of the reason that she stated, and asking the questions is responsible in the way they should do it.

Roll Call Vote:

Councilmember Powers -	Nay
Councilmember Metzler -	Aye
Supervisor Houghtling -	Nay
Councilmember Amlaw -	Aye
Councilmember Skerkis-	Aye

Adjournment:

A motion was made by Supervisor Houghtling, to adjourn the meeting at 5:14pm. The motion was seconded by Councilmember Powers.

Roll Call Vote:

Councilmember Powers -	Aye
Councilmember Metzler -	Aye
Supervisor Houghtling -	Aye
Councilmember Amlaw -	Aye
Councilmember Skerkis-	Aye

Respectfully submitted,

Marcie Robertson
New Lebanon Town Clerk