

**MINUTES OF THE SPECIAL MEETING OF  
THE TOWN BOARD OF THE TOWN OF NEW LEBANON  
REGARDING PAYROLL  
HELD ON FEBRUARY 24, 2026**

**Present:** Tistrya Houghtling, Supervisor  
Joanne Amlaw, Councilmember  
Steve Powers, Councilmember  
Susan Tipograph, Councilmember

**Absent:** Chris Patterson, Councilmember

**Recording Secretary:** Marsha (Marcie) Robertson, Town Clerk

**Others Present:** Michael Dimanche, Park/Bldg. Maintenance Super.

***Call To Order:***

The Special Meeting was called to order at 9:00am 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](https://townhallstreams.com/towns/new_lebanon_ny)

***Budget Amendment (Payroll) & Interim Voucher Process, Abstract 2A & 2B:***

Supervisor Houghtling explained there will be a budget amendment, they are short on Buildings payroll and will bring \$800 into Buildings payroll (.1) account from Parks payroll that will hopefully make it through the end of the year. There will be minimum hours worked in buildings, just necessary things.

Supervisor Houghtling reported, they received a \$125,000 check from the insurance proceeds for the Highway Garage Fire. The insurance is “fronting” the town the moneys needed to begin repairs on the garage ahead of time. She has set up a separate Bank of Greene County bank account with the Supervisor and the Town Clerk as the signors on the account, and the Deputy Supervisor and Deputy Town Clerk as the alternate signors. She explained that all revenues including this initial \$125,000 as well as expenditures will come out of this new account.

Supervisor Houghtling explained per Attorney Tingley, nobody is authorized to be signor on anyone’s account other than Town Clerk, Tax Collector, and Judges for their town accounts except for the Town Supervisor. The Town Board can also require a co-signor of the Town Clerk, it is not required but it is best practice and that is how the Town does it. She clarified that even if the board wanted to give

the Highway Superintendent check signing ability and authority out of this specific account that is just for highway garage fire repairs the board legally cannot do that.

Through the conversations with Town Attorney Tingley the board learned that they are not allowed to approve interim vouchers that the Supervisor is authorized to cut checks for except for very specific purposes. Payroll without Town Board approval, and with Town Board approval are postage and utilities. She stated, this has been done incorrectly since before she was the Supervisor, we were not aware that anything was being done incorrectly. Now that we are aware, it will be done correctly. The Supervisor has already notified the auditor of this procedure error and that going forward it will be done correctly. She elaborated that what this means now is that if there is a time sensitive bill that needs to be paid before the regular scheduled monthly meeting, the Board will have to hold a Special Meeting for that purpose of approving the voucher/invoice. Other than those few exceptions, the Town Board can only authorize payment on vouchers with an invoice, an abstract, etc. The Supervisor will prepare a Resolution for the upcoming meeting in March to authorize her to pay vouchers on interim basis that are legally allowed to be paid that way.

Supervisor Houghtling stated in her conversation with the attorney and the comptroller they confirmed that when people or businesses work for municipalities they know that they get paid monthly, it is understood. Any vendors that the town is using need to know or should know that the meeting is the second Tuesday of the month, invoices are due the first Tuesday of the month and if an invoice is not in by then they will get paid at the next monthly meeting. This should be the process and procedure followed unless there is an extenuating circumstance.

Supervisor Houghtling explained that for this meeting there are two different abstracts, 2A and 2B. At the February meeting the Town Board authorized the Supervisor to pay up to the balance in the A-5132.4 which was \$12,000 on an interim basis for the highway garage fire related invoices/vouchers submitted. Before the communication with Attorney Tingley last week, she had already cut four checks out of the regular operating account using the balance that was in the A-5132.4 knowing that the town would be reimbursed by the insurance, which is Abstract 2A. Supervisor Houghtling had Highway Clerk Rigg separate out Abstract 2B for the bills that will be correctly authorized for payment at this meeting. Once the bills on Abstract 2B have been approved at this meeting, the Supervisor will pay them out of the new insurance revenue account that has been set up.

***Bond for Sidewalk Project:***

Supervisor Houghtling explained that in talking to the bank, the town's accountant, and the bond attorney, instead of bonding the whole amount, there is something called a Bond Anticipation Note (BAN) which is a temporary shorter term loan. The engineer estimates the town needs \$100,000 in there to pay all the

payments. It might be two or three payments before the town receives reimbursement from the State which will go back into that account. Supervisor Houghtling has set up a separate account for this project. The closing is taking place on March 4<sup>th</sup>, 2026. It is \$100,000 for a year for the BAN and if the town is not ready in one year to go to construction which is when it would be rolled into an actual Bond for the \$499,000, the BAN can be extended year by year. This avoids paying interest on a larger amount.

**BUDGET AMENDMENT #4 OF 2026:**

Supervisor Houghtling presented Budget Amendment #4 of 2026, which includes the new account, A-5132.41 that is just for highway garage fire expenditures. This amendment also reimburses account A-5132.4 the \$11,500 that has already been paid out of that account code on the previously mentioned interim voucher approval. The remaining funds are being put into the newly created account A-5132.41.

**General Fund:**

\$ 800.00	from A-7110.1 (Parks - Payroll)
\$ 125,000.00	from 2680 (Insurance Proceeds – Fire Damage)
\$ 800.00	to A-1620.1 (Buildings - Payroll)
\$ 11,500.00	to A-5132.4 (Garage – Contractual Expense)
\$ 113,500.00	to A-5132.41 (Garage – Cont. Exp. – Fire Damage)

A motion was made by Supervisor Houghtling to approve the above noted budget amendment #4 of 2026 as typed. The motion was seconded by Councilmember Tipograph.

Roll Call Vote:

Councilmember Powers -	Aye
Councilmember Amlaw -	Aye
Supervisor Houghtling -	Aye
Councilmember Tipograph -	Aye
Councilmember Patterson -	Absent

At Councilmember Amlaw’s request, Supervisor Houghtling gave further explanation of the payroll hours and the reason for the budget amendment. The board held further discussion.

**AUDIT OF BILLS:**

**2026 Bills:**

General Nos. 101 through 104, in the amount of \$11,500.00;  
As listed on Abstract No. 2A dated February 24, 2026.

General Nos. 105 through 109, in the amount of \$29,899.21;  
As listed on Abstract No. 2B dated February 24, 2026.

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 Amlaw -	Aye
Supervisor Houghtling -	Aye
Councilmember Tipograph -	Aye
Councilmember Patterson -	Absent

***Adjournment:***

A motion was made by Supervisor Houghtling, to adjourn the special meeting at 9:18am. The motion was seconded by Councilmember Amlaw.

Roll Call Vote:

Councilmember Powers -	Aye
Councilmember Amlaw -	Aye
Supervisor Houghtling -	Aye
Councilmember Tipograph -	Aye
Councilmember Patterson-	Absent

***Respectfully submitted,***

Marcie Robertson  
New Lebanon Town Clerk