
NOTICE

TO: Members of the Lewis County Finance & Rules Committee

FROM: Cassandra Moser, Clerk of the Board

DATE: March 26, 2026

SUBJECT: Finance & Rules Committee Meeting

The Lewis County Finance & Rules Committee will hold its regular meeting on Tuesday, March 31, 2026, at **1:00 p.m.** in the Legislative Board Chambers, 2nd Floor, Lewis County Courthouse, Lowville, New York.

Attached is a list of agenda items for the meeting which will be live-streamed on the Lewis County YouTube channel at: [Lewis County - YouTube](#).

cc:	County Clerk/DMV	Planning & Community Development
	Economic Development	Purchasing
	Human Resources	Real Property Tax
	Information Technology	Treasurer
	Insurance/Workers' Compensation	

FINANCE & RULES COMMITTEE

AGENDA – March 31, 2026

Call to Order:

- Legislator Jessica Moser, Chair.

Roll Call:

- Clerk of the Board records attendance.

Approval of Minutes:

- Motion to approve minutes from February 24, 2026.

Presentations / Discussion Items:

- Health Insurance Updates – Gilroy, Keirnan, & Gilroy Consultants (10 minutes)
- Policy Committee Update – Caitlyn Smith, Director of Human Resources (10 minutes)

Draft Resolutions:

1. Authorization to appropriate \$275,000 from the 2026 Fund Balance to cover unanticipated increases in electric utility costs across County buildings. Funds will be allocated to multiple departmental electric account lines, as identified by the Buildings and Grounds Director, to ensure sufficient coverage for the remainder of the fiscal year. Any unused funds will be returned to the Fund Balance at year-end.
2. Fixing the date of a public hearing on Introductory Local Law No. 4-2026, “A Local Law Continuing an Additional Mortgage Tax for Mortgages on Real Property Situated in Lewis County.” The public hearing is scheduled for May 5, 2026, at 5:00 p.m. in the Lewis County Board of Legislators’ Chambers at the Courthouse in Lowville, New York.
3. Appointment of Mark O’Connor of Lowville to the Lewis County Industrial Development Agency Board of Directors to fill a vacancy created by a prior resignation. The appointment will be effective April 8, 2026, and will serve at the pleasure of the Board of Legislators.
4. Authorization to hold a public hearing on May 5, 2026, to solicit community input on potential 2026 NYS Community Development Block Grant (CDBG) funding applications for projects related to community development, economic development, and public facilities. The hearing fulfills required citizen participation requirements and will inform the County’s submission of grant applications of up to \$1,000,000 per project.

5. Authorization to hold a second public hearing for the Lewis County Imminent Threat Program CDBG Project #636IT566-25. The hearing, scheduled for May 5, 2026, at the Lewis County Courthouse, will provide residents with an opportunity to comment on the accomplishments and administration of the \$274,710 program, in compliance with NYS CDBG citizen participation requirements.
6. Approval of an 11% increase in health insurance premiums for all three Lewis County Health Plan options (excluding Medicare-eligible retirees), effective June 1, 2026. The increase is recommended by the Plan Administrator, County, and Hospital management teams, based on actuarial analysis by Milliman, to ensure the fund can sustain claims and maintain a stable balance.

Unfinished Business:

New Business:

- “Rising Demand, Limited Capacity: Addressing the Need for Expanded Grant Support” – Timothy Hunt, County Manager

Executive Session:

Adjournment:

Additional Information

- If any committee member has inquiries regarding agenda items, please do not hesitate to contact me.

RESOLUTION NO. __ - 2026

**RESOLUTION TO APPROPRIATE \$275,000 FROM FUND BALANCE AND
TRANSFER INTO THE VARIOUS ELECTRIC ACCOUNT LINES FOR THE COUNTY'S
BUILDINGS DUE TO SUBSTANTIAL INCREASES IN ENERGY COSTS**

Introduced by Legislator Jessica Moser, Chair of the Finance & Rules Committee and Legislator Joshua Leviker, Chair of the General Services Committee.

WHEREAS, the Buildings and Grounds Director has requested additional funds in order to meet the substantial increases in electric costs from National Grid, which were not anticipated in his 2026 budget. The Director anticipates the need for an additional \$275,000 to be transferred and distributed into the various electric account lines for the County's buildings in order to meet these increases for the balance of the year; and

WHEREAS, the County Manager, in consultation with the Treasurer indicates that this additional funding will need to be appropriated from the 2026 Fund Balance;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The Lewis County Board of Legislators authorizes the Lewis County Treasurer to make the following appropriation from 2026 Fund Balance for distribution into the various electric account lines for the county buildings as the Buildings and Grounds Director identifies as needed in each account line for the remainder of the year to cover the increased bills:

<u>Transfer from:</u>	
A0 005990 Fund Balance	\$275,000.00
<u>Transfer to:</u>	
A0162000 430300 Courthouse electric expense	\$95,000.00
A0162100 430300 DSS electric expense	\$40,000.00
A0162300 430300 Highway electric expense	\$40,000.00
A0162350 430300 Outdoor Services electric expense	\$15,000.00
A0162400 430300 PSB electric expense	\$50,000.00
A0162500 430300 DMV/BOE electric expense	\$10,000.00
A0162700 430300 JCC electric expense	\$10,000.00
A0162800 430300 Mountain View electric expense	\$15,000.00

Section 2. Any unused portion of the amount appropriated from Fund Balance remaining at the end of the electric billing for the end of year shall be returned to Fund Balance.

Section 3. This resolution shall take effect immediately.

LOCAL LAW (INTRODUCTORY NO. 4 - 2026)

COUNTY OF LEWIS

Introduced by Legislator Jessica Moser, Chair of the Finance and Rules Committee.

A LOCAL LAW CONTINUING AN ADDITIONAL MORTGAGE TAX FOR MORTGAGES ON REAL PROPERTY SITUATED IN LEWIS COUNTY

BE IT ENACTED by the Board of Legislators of the County of Lewis, as follows:

SECTION 1. PURPOSE.

The purpose of this local law is to impose a tax of twenty-five cents for each one hundred dollars of principal debt or obligation which is secured by a mortgage on real property situated in Lewis County and to provide for the administration of the same.

SECTION 2. AUTHORITY.

The Board of Legislators is authorized to adopt and/or amend the within local law pursuant to Tax Law § 253-h and by Municipal Home Rule Law § 10.

SECTION 3. ADDITIONAL MORTGAGE TAX.

In addition to any other tax, surcharge or fee as may be required, imposed, collected or received pursuant to any other general, special or local law upon the recording of a mortgage on real property situated in Lewis County, the Lewis County Clerk is hereby authorized and empowered to impose and receive for the benefit of Lewis County, the following tax:

A. A tax of twenty-five cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated within Lewis County and recorded on or after the 1st day of July, 2026.

B. In the event that the principal debt or obligation which is or by any contingency may be secured by such mortgage is less than one hundred dollars a tax of twenty-five cents on such mortgage shall be imposed.

SECTION 4. ADMINISTRATION.

The taxes imposed under the authority of this local law shall be administered and collected in the same manner as the taxes imposed under subdivision one of section two hundred fifty-three and paragraph (b) of subdivision one of section

two hundred fifty-five of the Tax Law. Furthermore, the provisions of subdivisions two, three and five of section two hundred fifty-three-h of the Tax Law are hereby incorporated herein and shall apply with the same force and effect as if those provisions had been set forth in full in this section.

SECTION 5. EXPIRATION.

This local law shall expire and be of no further force and effect on June 30, 2029, except that the Board of Legislators may adopt and enact one or more subsequent local laws to continue or extend the taxes imposed by this local law, provided that each such subsequent local law may continue the within tax for a period not to exceed three years each.

SECTION 6. EFFECTIVE DATE.

This local law shall take effect July 1, 2026, upon filing with the Secretary of State and compliance with all other requirements of law.

RESOLUTION NO. __ - 2026

**FIXING DATE OF PUBLIC HEARING ON LOCAL LAW
(INTRODUCTORY NO. 4 - 2026), COUNTY OF LEWIS**

Introduced by Legislator Jessica Moser, Chair of the Finance & Rules Committee.

WHEREAS, pursuant to the authority granted by Tax Law Section 253-h and by Municipal Home Rule Law Section 10, the Board of Legislators of the County of Lewis wishes to adopt a local law that provides for an additional tax of twenty-five cents per one hundred dollars of principal debt secured by a mortgage on real property situated in the County of Lewis; and

WHEREAS, there will be presented and introduced at a meeting of this Board of Legislators held on April 7, 2026, a proposed Local Law known as A LOCAL LAW CONTINUING AN ADDITIONAL MORTGAGE TAX FOR MORTGAGES ON REAL PROPERTY SITUATED IN LEWIS COUNTY.

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. That a Public Hearing will be held on May 5, 2026, at 5:00 p.m., before the Lewis County Board of Legislators on the Second Floor Board Room at the Lewis County Courthouse, New York, 7660 North State Street, Lowville, New York.

Section 2. That at least five (5) days notice of such hearing shall be given by the Clerk of this Board by the due posting thereof upon the Bulletin Board of the Lewis County Court House, Lowville, New York, and by publishing such notice at least once in the official newspaper of the County.

Moved by Legislator __, seconded by Legislator __, and adopted on the 7th day of April, 2026.

RESOLUTION NO. __ - 2026

**RESOLUTION APPOINTING MARK O'CONNOR TO
LEWIS COUNTY INDUSTRIAL DEVELOPMENT AGENCY
BOARD OF DIRECTORS**

Introduced by Legislator Jessica Moser, Chair of the Finance & Rules Committee.

WHEREAS, pursuant to Section 856 of the General Municipal Law, an Industrial Development Agency is a corporate governmental agency constituting a public benefit corporation; and

WHEREAS, the Industrial Development Agency Board of Directors shall consist of not fewer than three nor more than seven members, who are appointed by the Lewis County Board of Legislators and serve at its pleasure; and

WHEREAS, member McKenzie Lehman resigned effective November 30, 2025, creating a vacancy on the Board; and

WHEREAS, Mark O'Connor of Lowville, New York, has been recommended for appointment to fill said vacancy;

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. The Lewis County Board of Legislators hereby appoints Mark O'Connor of Lowville, New York to the Lewis County Industrial Development Agency Board of Directors, to serve at the pleasure of the Board of Legislators.

Section 2. The term of said appointment shall commence on April 8, 2026, and shall continue for an indefinite term.

Section 3. The Lewis County Board of Legislators expresses its appreciation to Mark O'Connor for his willingness to serve and contribute to the Lewis County Industrial Development Agency.

Section 4. The Clerk of the Board shall forward a copy of this resolution to Mark O'Connor and to the Lewis County Industrial Development Agency.

Section 5. This resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted on the 7th day of April, 2026.

RESOLUTION NO. __ - 2026

RESOLUTION TO SET PUBLIC HEARING FOR PUBLIC INPUT WITH REFERENCE TO COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDING

Introduced by Legislator Jessica Moser, Chair of the Finance & Rules Committee.

WHEREAS, the County of Lewis is eligible to apply for 2026 New York State Community Development Block Grant Program (NYS CDBG) funding administered by the Housing Trust Fund Corporation's (HTFC) Office of Community Renewal (OCR); and

WHEREAS, the Board of Legislators wishes to obtain the views of citizens on community development, planning, public facilities, small business, economic development, and imminent threat needs of residents, and possible other activities, prior to the preparation of a CDBG application; and

WHEREAS, the citizen participation requirements of the programs mandate the County to conduct a public hearing prior to submission of an application for the purpose of obtaining citizens' views with the ability to respond to proposals and questions; and

WHEREAS, the public hearing must be held prior to submission of an application;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The Lewis County Board of Legislators authorizes a public hearing to be held and set for May 5th, 2026 at 5:00 p.m. at the Lewis County Courthouse Board of Legislators Chambers, 7660 North State Street, Lowville, New York 13367 to solicit the views of County of Lewis citizens regarding CDBG funding for community development, planning, public facilities, small business, economic development, and imminent threat needs under program year 2026 NYS CDBG funding applications, in amounts not to exceed \$1,000,000 per application.

Section 2. Public notice of the hearing shall be advertised in accordance with law at least seven (7) days prior to the hearing date.

Section 3. Based upon input received, the Lewis County Planning & Community Development Department can proceed with submitting 2026 CDBG funding applications for community development, planning, public facilities, small business, economic development, and imminent threat needs. If awarded funding, the Board hereby authorizes acceptance of the award and appropriation of the funds; and authorizes the Chair or Vice-Chair to enter into an Agreement and any extensions or

modifications thereto with the funding agency, upon review and approval by the County Attorney.

Section 4. The within resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted on the 7th day of April, 2026.

DRAFT

RESOLUTION NO. __ - 2026

**RESOLUTION TO SET 2ND PUBLIC HEARING FOR LEWIS COUNTY IMMINENT
THREAT PROGRAM CDBG PROJECT #636IT566-25**

Introduced by Legislator Jessica Moser, Chair of the Finance & Rules Committee.

WHEREAS, All recipients of NYS Community Development Block Grant (CDBG) funds must meet the citizen participation requirements at 24 CFR 570.486 and New York State's Citizen Participation Plan, as amended, which require recipients to follow a citizen participation plan for one public hearing prior to the submission of an application for funding, and one public hearing, if awarded to be held during the administration of the grant to solicit comments on the effectiveness of the program's administration; and

WHEREAS, the Board of Legislators duly held a public hearing on the 1st day of October 2024, regarding blight and slum clearance activities in preparation of a CDBG Application (Project # 636IT566-25); and

WHEREAS, the County received an award of \$274,710 in Lewis County Imminent Threat Program funds, and the Board of Legislators of Lewis County seeks to hold a second public hearing to provide residents with the opportunity to offer any comments on the accomplishments of the Program;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The Lewis County Board of Legislators authorizes a public hearing to be held and set for May 5th, 2026 at 5:00 p.m. at the Lewis County Courthouse, Board of Legislators Chambers, 7660 North State Street, Lowville, New York, 13367 to provide residents of Lewis County with the opportunity to offer any comments on the accomplishments of the current CDBG Project # 636IT566-25 Lewis County Imminent Threat Program.

Section 2. The within resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted on the 7th day of April, 2026.

RESOLUTION NO. __ – 2026

**RESOLUTION AUTHORIZING INCREASES TO
HEALTH INSURANCE PREMIUMS FOR THE PLAN YEAR
COMMENCING JUNE 1, 2026**

Introduced by Legislator Jessica Moser, Chair of the Finance & Rules Committee.

WHEREAS, Lewis County Government has a self-funded health insurance program known as the Lewis County Health Plan (“Plan”), with premiums that support coverage of claims for County (including LCHS) employees, spouses, dependents, and retirees eligible for health insurance; and

WHEREAS, the Lewis County Treasurer, in his capacity as the Health Plan Administrator, holds periodic meetings with the health insurance committee which includes the County Manager, HR Director, Administrators from LCHS, along with GKG, the county consultants for plan design in an effort to make recommendations that are reasonable and assist to maintain the fund at a sustainable balance; and

WHEREAS, the health insurance committee has been monitoring the health insurance fund balance, with an indication that the current fund balance under the current premiums will not sustain the fund. Health claim costs continue to exceed current premiums; and

WHEREAS, the Milliman firm, the county’s actuarial consultant on the Plan, is tasked with annual review and assessment of the financial health of the plan’s fund balance, and an annual recommendation of a range for appropriate premium equivalent for Plan participants in order to sustain the benefits and payout of claims under the Plan; and

WHEREAS, upon continued review and analysis of the plan and fund balance, and upon the recent analysis and projections of Milliman, the Plan Administrator and County and Hospital management teams recommend that the Board of Legislators increase the health insurance premiums by 11.00 % for the three (3) plans;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The Lewis County Board of Legislators hereby approves the Plan Administrator’s and County and Hospital Management Team’s recommendation to increase all health insurance premiums for all three (3) plans (excluding Medicare eligible retirees) effective June 1st, 2026 (reflected in May, 2026 paychecks) by 11.00% in order to attempt to cover claims and expenses and to stabilize the health insurance fund balance.

Section 2. This Resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted on the 7th day of April, 2026.

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