



Sullivan County

Management & Budget Committee

Meeting Agenda - Final

100 North Street
Monticello, NY 12701

Chair Brian McPhillips
Vice Chair Matt McPhillips
Committee Member Joseph Perrello
Committee Member Luis Alvarez
Committee Member Terry Blosser-Bernardo

Thursday, March 12, 2026

9:30 AM

Government Center

Call To Order and Pledge of Allegiance

Roll Call

Comments:

Reports:

1. Division of Management & Budget
2. County Treasurer
3. County Audit & Control
4. ITS

5. Real Property Tax Services

[ID-8140](#)

Attachments: [Real Property Tax Services Monthly Report for 1.2026](#)

Discussion:

Public Comment

Resolutions:

1. Apportion the 2025 4th Quarter Mortgage Tax

[ID-8152](#)

Attachments: [AU-202 4TH QUARTER MORTGAGE TAX](#)

2. To Modify the 2025 Budget

[ID-8212](#)

Attachments: [Year End #6 Resolution Needed](#)

3. To Modify the 2026 Budget

[ID-8213](#)

Attachments: [February 28 2026 Resolution Needed](#)

4. TO CORRECT THE 2026 TAX ROLL OF THE TOWN OF THOMPSON FOR TAX MAP #203.-1-4 [ID-8203](#)

Adjourn



Sullivan County
Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-8140

Agenda Date:

Agenda #: 5.

Real Property Tax Services Monthly Report for January 2026

Real Property:

We continue to provide services internally, to the assessment community and to the public.

Deed and subdivision count:

These statistics through the end of January 2026:

January deed count: 295	January Subdivision Lots: 15
2026 total: 295	2026 total: 41
2025 total: 312	2025 total: 15

Director's activities for the month of January:

- Reviewed and made recommendations on five (5) Correction of Error applications
- Attended a meeting of the Sullivan County Assessor's Association
- Prepared a light district report from the assessment rolls for the Town of Thompson
- Prepared a sewer district report from the assessment rolls for the Town of Delaware
- Requested some final tweaks to Beacon the replacement for Image Mate, our record keeping system

General office activity for the month of January:

- Answered numerous 911 address inquires
- Continued verifying scanned historic tax maps
- Began review of Numerous Condominium projects
- Worked with Grants, ITS and the County Clerk on the final report for our tax map scanning project
- All office staff attended a presentation by the NYS Office of Real Property Tax Services demonstrating RPS Online the replacement for the state's RPS-V4 software

E-911:

January new addresses assigned: 21 (13 created by ITS staff)

2026 Total: 21

2025 Total: 98

January new roads created: 0

S.C.R.P.T.S. DEED/SUBDIVISION REPORT

MONTH OF		January	2026	DEEDS		SUBDIVISION LOTS	
SUBDIVISION LOTS	DEEDS	TOWN	MONTH	2025	2026	2025	2026
	23	BETHEL	JANUARY	312	295	41	15
	10	CALLICOON	FEBRUARY				
	10	COCHECTON	MARCH				
	11	DELAWARE	APRIL				
	48	FALLSBURG	MAY				
	8	FORESTBURGH	JUNE				
	7	FREMONT	JULY				
	18	HIGHLAND	AUGUST				
	28	LIBERTY	SEPTEMBER				
	11	LUMBERLAND	OCTOBER				
15	34	MAMAKATING	NOVEMBER				
	5	NEVERSINK	DECEMBER				
	14	ROCKLAND	TOTAL	312	295	41	15
	63	THOMPSON					
	5	TUSTEN					
15	295						
		295 NEW DEEDS RECEIVED IN 2026					
		15 NEW SUBDIVISION LOTS FILED IN 2026					

This report reflects the number of deeds received through January 2026.

10 units of the Subdivision lots total for January 2026 were Condos.

S.C.R.P.T.S. E-911 ADDRESS REPORT

MONTH OF		January	2026	NEW E-SITES ADDED		ADDRESS VERIFICATION & OTHER ISSUES	
NEW E-SITES ADDED	ADDRESS VERIFICATIONS ETC	TOWN	MONTH	2025	2026	2025	2026
2	1	BETHEL	JANUARY	98	21	14	10
0	3	CALLICOON	FEBRUARY				
1	1	COCHECTON	MARCH				
0	0	DELAWARE	APRIL				
0	0	FALLSBURG	MAY				
1	1	FORESTBURGH	JUNE				
1	0	FREMONT	JULY				
1	1	HIGHLAND	AUGUST				
1	0	LIBERTY	SEPTEMBER				
1	0	LUMBERLAND	OCTOBER				
2	0	MAMAKATING	NOVEMBER				
0	0	NEVERSINK	DECEMBER				
1	1	ROCKLAND					
10	1	THOMPSON					
0	1	TUSTEN					
		OUTSIDE CO.	TOTAL	98	21	14	10
21	10	21 New E-Sites added in 2026					
		10 Address verification, address changes, and other issues, 2026					

This report reflects the number of new E-Sites created through January 2026

Other issues include road name issues, address changes and corrections, etc.



Sullivan County

Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-8152

Agenda Date: 3/12/2026

Agenda #: 1.

Narrative of Resolution:

Apportion the 4th Quarter Mortgage Tax

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: N/A

Are funds already budgeted? Choose an item.

If 'Yes,' specify appropriation code(s): Click or tap here to enter text.

If 'No,' specify proposed source of funds: Click or tap here to enter text.

Specify Compliance with Procurement Procedures:

RESOLUTION INTRODUCED BY MANAGEMENT AND BUDGET COMMITTEE TO APPORTION MORTGAGE TAX

WHEREAS, Section 261 of the Tax Law of the State of New York requires apportionment of the mortgage tax, and

WHEREAS, the County Clerk and the County Treasurer have submitted the quarterly report to the Clerk of the Legislature, and

WHEREAS, The County Legislature has apportioned, among the various towns and incorporated villages of the County of Sullivan, the equitable share of the mortgage tax;

NOW, THEREFORE, BE IT RESOLVED, that the County Treasurer draw checks for each of the towns and villages the quarterly mortgage tax so apportioned, for the 4th Quarter 2025, as follows:

TOWNS

Bethel	\$47,457.08
Callicoon	\$30,966.67

Cochecton	\$9,212.63
Delaware	\$19,818.69
Fallsburg	\$169,210.91
Forestburgh	\$11,914.21
Fremont	\$28,477.62
Highland	\$18,365.29
Liberty	\$57,869.32
Lumberland	\$22,277.26
Mamakating	\$100,180.91
Neversink	\$20,291.09
Rockland	\$31,241.66
Thompson	\$197,635.30
Tusten	\$24,581.90

VILLAGES

Bloomington	\$3,224.51
Jeffersonville	\$1,831.00
Liberty	\$9,995.84
Monticello	\$20,846.16
Woodridge	\$5,597.07
Wurtsboro	\$4,090.01
Ateres - Fallsburg	\$73.12
Ateres - Thompson	\$1,443.38

TOTAL **\$836,601.63**

County of Sullivan for the period: October 2025

through December 2025

Financial Statement for Taxes Collected Pursuant to Article 11

Months	BASIC TAX DISTRIBUTED					TREASURER			ALL OTHER TAXES DISTRIBUTED				
	1 Basic tax collected	2 Interest received by recording officer	3 Recording officer's expense	4 Refunds or adjustments	5 Amount paid to treasurer (Col 1+2-3-4)	6 Interest received by treasurer	7 Treasurer's expense	8 Tax districts share (Col. 5+6-7)	9 Local tax	10 Additional tax	11 Special Assistance fund	12 Special additional tax	13 County Tax
October	\$ 239,685.68	\$ 408.93	\$ 3,873.74		\$ 236,220.87	\$ 1,132.75		\$ 237,353.62	\$ 117,645.78			\$ 106,127.22	
November	\$ 307,689.60	\$ 420.43	\$ 3,810.30		\$ 304,299.73	\$ 1,311.09		\$ 305,610.82	\$ 155,081.73			\$ 142,994.22	
December	\$ 296,479.05	\$ 378.42	\$ 3,823.90		\$ 293,033.57	\$ 603.62		\$ 293,637.19	\$ 147,634.82			\$ 138,537.18	
January				\$ -	\$ -		\$ -	\$ -					
February				\$ -	\$ -		\$ -	\$ -					
March					\$ -		\$ -	\$ -					
April				\$ -	\$ -		\$ -	\$ -					
May					\$ -		\$ -	\$ -					
June				\$ -	\$ -		\$ -	\$ -					
July					\$ -		\$ -	\$ -					
August					\$ -		\$ -	\$ -					
September					\$ -		\$ -	\$ -					
TOTALS	\$ 843,854.33	\$ 1,207.78	\$ 11,507.94	\$ -	\$ 833,554.17	\$ 3,047.46	\$ -	\$ 836,601.63	\$ 420,362.33	\$ -	\$ -	\$ 387,658.62	\$ -


 _____ Sullivan County Clerk


 _____ Sullivan County Treasurer



Sullivan County
Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-8212

Agenda Date: 3/12/2026

Agenda #: 2.

Narrative of Resolution:
To Modify the 2025 Budget

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: Please see attached Budget Mods.

Are funds already budgeted? Choose an item.

If 'Yes,' specify appropriation code(s): Click or tap here to enter text.

If 'No,' specify proposed source of funds: Click or tap here to enter text.

Specify Compliance with Procurement Procedures:

RESOLUTION INTRODUCED BY MANAGEMENT & BUDGET COMMITTEE TO MODIFY THE 2025 BUDGET

WHEREAS, the County of Sullivan Budget requires modification,

NOW, THEREFORE, BE IT RESOLVED, that the attached budgetary transfers for 2025 be authorized.

**Year End #6 Resolution Needed
Sullivan County Budget Modifications 2025**

G/L Account	Revenue Increase	Revenue Decrease	Appropriation Increase	Appropriation Decrease
A-1165-42-4203 - OFFICE OFFICE SUPPLIES (*)			635	
A-1165-42-4207 - OFFICE FURNITURE (*)			11,661	
A-1165-42-4207 - OFFICE FURNITURE				18,000
A-1165-43-4302 - COMPUTER HARDWARE PURCHASES/LEASES				25,000
A-1165-43-4302 - COMPUTER HARDWARE PURCHASES/LEASES (*)			22,115	
A-1165-43-4303 - COMPUTER SOFTWARE PURCHASE/LEASE (*)			17,791	
A-1165-43-4303 - COMPUTER SOFTWARE PURCHASE/LEASE			14,866	
A-1165-43-4303 - COMPUTER SOFTWARE PURCHASE/LEASE				86,000
A-1165-47-4705 - DEPT COUNSEL/WITNESS EXPENSE				14,866
A-1165-47-4724 - DEPT DRUG FORFEITURE PROCEEDS NYS (**)			2,911	
A-1165-R3089-R167 - ST AID GEN GOV DEPARTMENTAL AID		129,000		
A-1620-22-40-4015 - CONTRACT PROPERTY MAINTENANCE				520
A-3010-41-4108 - AUTO/TRAVEL AUTO TRAVEL OTHER				1,069
A-3010-R3389-R338 - ST AID PUBLIC SAFETY OTHER		1,069		
A-3110-29-21-2103 - FIXED MACHINERY/EQUIPMENT				2,750
A-3110-29-21-2105 - FIXED AUTOMOTIVE EQUIP				1,750
A-3110-29-43-4304 - COMPUTER MAINTENANCE/SERVICE FEES (***)			25	
A-3150-47-4717 - DEPT BLDG/PROP/EQUIP REPAIRS&MAINTNCE			4,500	
A-4220-40-4013 - CONTRACT CONTRACT OTHER (****)			115,936	
A-4220-40-4036 - CONTRACT ADDICTION SERVICES (****)			68,771	
A-4220-40-4036 - CONTRACT ADDICTION SERVICES (****)			7,942	
A-4220-42-4201 - OFFICE ADVERTISING (****)			11,547	
A-4220-46-4612 - MISC SERV/EXP EMPL TRAINING (****)			897	
A-4320-41-43-4304 - COMPUTER MAINTENANCE/SERVICE FEES (****)			927	
A-6010-38-40-4013 - CONTRACT CONTRACT OTHER (***)			23,846	
A-6010-38-42-4201 - OFFICE ADVERTISING (***)			9,813	
A-6410-40-4044 - CONTRACT TOURISM & PROMOTION ADMIN			65,000	
A-7110-230-40-4006 - CONTRACT ENGINEER/ARCHITECT/DESIGN SERV (*****)			5,932	

G/L Account	Revenue Increase	Revenue Decrease	Appropriation Increase	Appropriation Decrease
A-8020-90-40-4001 - CONTRACT AGENCIES (*****)			10,000	
A-8020-90-40-4001 - CONTRACT AGENCIES (*****)			125,963	
A-8020-90-40-4001 - CONTRACT AGENCIES (*****)			15,511	
A-8020-90-40-4006 - CONTRACT ENGINEER/ARCHITECT/DESIGN SERV (*****)			7,629	
A-8020-90-40-4013 - CONTRACT CONTRACT OTHER				17,444
A-8020-90-47-4725 - DEPT MISC PROGRAM EXP				65,000
A-8020-90-R4089-R167 - FED AID OTHR DEPARTMENTAL AID		17,444		
A-8810-47-4717 - DEPT BLDG/PROP/EQUIP REPAIRS&MAINTNCE			520	
A Fund Total	-	147,513	544,738	232,399

(*) To be funded from the DA Discovery Fund Balance

(**) To be funded from the DA NYS Drug Forfeiture Fund Balance

(***) To be funded from the Opioid Assigned Fund Balance

(****) To be funded from the Community Services Opioid Assigned Fund Balance

(*****) To be funded from the Planning Programs Assigned Fund Balance

(******) To be funded from the O&W Assigned Fund Balance



Sullivan County
Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-8213

Agenda Date: 3/12/2026

Agenda #: 3.

Narrative of Resolution:
To Modify the 2026 Budget

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: Please see attached Budget Mods.

Are funds already budgeted? Choose an item.

If 'Yes,' specify appropriation code(s): Click or tap here to enter text.

If 'No,' specify proposed source of funds: Click or tap here to enter text.

Specify Compliance with Procurement Procedures:

RESOLUTION INTRODUCED BY MANAGEMENT & BUDGET COMMITTEE TO MODIFY THE 2026 BUDGET

WHEREAS, the County of Sullivan Budget requires modification,

NOW, THEREFORE, BE IT RESOLVED, that the attached budgetary transfers for 2026 be authorized.

**February 28, 2026 Resolution Needed
Sullivan County Budget Modifications 2026**

G/L Account	Revenue Increase	Revenue Decrease	Appropriation Increase	Appropriation Decrease
A-1185-47-4719 - DEPT MORGUE FEES			35,000	
A-1340-40-4013 - CONTRACT CONTRACT OTHER (*)			6,334	
A-1620-23-80-8002 - EMPL BENFTS HLTH INSUR ACTIVE EMPLOYEE			5,642	
A-1681-43-4304 - COMPUTER MAINTENANCE/SERVICE FEES			33,664	
A-1681-43-4304 - COMPUTER MAINTENANCE/SERVICE FEES			2,500	
A-1989-98-80-8003 - EMPL BENFTS HLTH INSUR RETIREES			27,383	
A-1989-99-47-4734 - DEPT BOND/NOTE EXPENSE			1,315	
A-1989-99-47-4736 - DEPT CONTINGENT				1,315
A-1989-99-47-4736 - DEPT CONTINGENT				441,313
A-1989-99-47-4736 - DEPT CONTINGENT				33,664
A-1989-99-47-4736 - DEPT CONTINGENT				2,500
A-1989-99-47-4736 - DEPT CONTINGENT				35,000
A-3010-21-2101 - FIXED LAND/LAND IMPROVEMENTS				150,465
A-3020-21-2101 - FIXED LAND/LAND IMPROVEMENTS			150,465	
A-3110-30-10-1011 - PERSONAL SERV REGULAR PAY			29,850	
A-3110-30-80-8001 - EMPL BENFTS FICA AND MEDICARE			2,284	
A-3110-31-10-1011 - PERSONAL SERV REGULAR PAY			34,083	
A-3110-31-80-8001 - EMPL BENFTS FICA AND MEDICARE			2,607	
A-3140-18-10-1012 - PERSONAL SERV OVERTIME PAY (**)			292	
A-3140-18-10-1012 - PERSONAL SERV OVERTIME PAY (**)			520	
A-3140-18-40-4001 - CONTRACT AGENCIES (**)			8,135	
A-3140-18-42-4203 - OFFICE OFFICE SUPPLIES (**)			235	
A-3140-18-42-4203 - OFFICE OFFICE SUPPLIES (**)			136	
A-3140-18-44-4406 - UTILITY WIRELESS COMMUNICATIONS (**)			4,000	
A-3140-18-45-4506 - SPEC DEPT SUPPLY PUBLIC SAFETY (**)			8	
A-3140-18-45-4506 - SPEC DEPT SUPPLY PUBLIC SAFETY (**)			989	
A-3140-18-45-4506 - SPEC DEPT SUPPLY PUBLIC SAFETY (**)			3,432	
A-3140-18-45-4506 - SPEC DEPT SUPPLY PUBLIC SAFETY (**)			1,365	
A-3140-18-46-4602 - MISC SERV/EXP EMPL MEAL ALLOWANCE (**)			80	

G/L Account	Revenue Increase	Revenue Decrease	Appropriation Increase	Appropriation Decrease
A-3140-18-46-4602 - MISC SERV/EXP EMPL MEAL ALLOWANCE (**)			120	
A-3140-18-46-4612 - MISC SERV/EXP EMPL TRAINING (**)			2,500	
A-3140-18-47-4729 - DEPT SPECIAL PROJECTS (**)			1,000	
A-3140-18-47-4750 - DEPT CLIENT ELECTONIC MONITORING (**)			705	
A-3150-10-1011 - PERSONAL SERV REGULAR PAY			346,019	
A-3150-80-8001 - EMPL BENFTS FICA AND MEDICARE			26,470	
A-4220-40-4013 - CONTRACT CONTRACT OTHER (***)			5,782	
A-4220-40-4036 - CONTRACT ADDICTION SERVICES (***)			3,922	
A-4220-40-4036 - CONTRACT ADDICTION SERVICES (***)			10,529	
A-9901-90-9001 - TRANSFERS TRANSFERS COUNTY ROAD				23,080
A-9901-90-9002 - TRANSFERS TRANSFERS ROAD MACHINERY				7,239
A-9901-90-9037 - TRANSFERS TRANSFERS SOLID WASTE				2,706
A Fund Total	-	-	747,366	697,282
CL-8160-R5031-R209 - INTERFUND TRANSFR GENERAL FUND		2,706		
CL-8989-98-80-8003 - EMPL BENFTS HLTH INSUR RETIREES				2,706
CL Fund Total	-	2,706	-	2,706
D-3310-80-8002 - EMPL BENFTS HLTH INSUR ACTIVE EMPLOYEE				489
D-3989-98-80-8003 - EMPL BENFTS HLTH INSUR RETIREES				2,274
D-5020-80-8002 - EMPL BENFTS HLTH INSUR ACTIVE EMPLOYEE				1,468
D-5110-45-80-8002 - EMPL BENFTS HLTH INSUR ACTIVE EMPLOYEE				2,706
D-5989-98-80-8003 - EMPL BENFTS HLTH INSUR RETIREES				16,143
D-9998-R5031-R209 - INTERFUND TRANSFR GENERAL FUND		23,080		
D Fund Total	-	23,080	-	23,080

G/L Account	Revenue Increase	Revenue Decrease	Appropriation Increase	Appropriation Decrease
DM-5130-48-80-8002 - EMPL BENFTS HLTH INSUR ACTIVE EMPLOYEE				979
DM-5989-98-80-8003 - EMPL BENFTS HLTH INSUR RETIREES				6,260
DM-9997-R5031-R209 - INTERFUND TRANSFR GENERAL FUND		7,239		
DM Fund Total	-	7,239	-	7,239

(*) To be funded from the General Fund per Reso# 72-26

(**) To be funded from the Probation PTR Assigned Fund Balance

(***) To be funded from the CS Opioid Abatement Assigned Fund Balance



Sullivan County
Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-8203

Agenda Date: 3/12/2026

Agenda #: 4.

Narrative of Resolution:

TO CORRECT THE 2026 TAX ROLL OF THE TOWN OF THOMPSON FOR TAX MAP #203.-1-4

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: \$518.38

Are funds already budgeted? No

If 'Yes,' specify appropriation code(s): Click or tap here to enter text.

If 'No,' specify proposed source of funds: Click or tap here to enter text.

Specify Compliance with Procurement Procedures:

RESOLUTION INTRODUCED BY THE MANAGEMENT AND BUDGET COMMITTEE TO CORRECT THE 2026 TAX ROLL OF THE TOWN OF THOMPSON FOR TAX MAP #203.-1-4

WHEREAS, an application dated February 24, 2026 having been filed by the Hershel Neiman pursuant to Section 554 of the Real Property Tax Law with respect to property assessed to said applicant on the 2026 tax roll of the Town of Thompson bearing Tax Map #203.-1-4 to correct an entry on a tax roll which is incorrect by reason of a mistake in the transcription of penalties applied to a relieved school tax which would have otherwise have been paid in a timely fashion by an escrow account but wasn't due to an error made by the Sullivan County Real Property Tax Services Office; and

WHEREAS, the error also caused additional penalties to accrue in February 2026 because the January 2026 town and county tax bill wasn't paid in a timely fashion but would have been if the bank code was applied to the correct parcel; and

WHEREAS, the Director of Real Property Tax Services has duly investigated the application and filed his report dated February 27, 2026 recommending this Board approve said application; and

WHEREAS, this Board has duly examined the application and report and does find as follows:

- (a) That the application be approved because of a clerical error

NOW, THEREFORE, BE IT RESOLVED, that the application be approved upon the grounds herein set forth; and

BE IT FURTHER RESOLVED, that the Chair of the County Legislature be and hereby is directed to note the decision of this Board on the application, execute an order to such effect to the officer having custody of the tax roll, send notice of approval to the applicant and file a copy of the records of this proceeding with the

Clerk of the County Legislature; and

BE IT FURTHER RESOLVED, that the amount of any tax corrected pursuant to this Resolution shall be a charge upon the said municipal corporation or special district to the extent of any such municipal corporation or special district taxes that were so levied and that the amount so charged to any such municipal corporation or special district shall be included in the next ensuing tax levy and to the extent that the levy made pursuant to this resolution includes a relieved school tax, the Treasurer shall charge back such amount in accordance with law.