

**MINUTES OF THE PUBLIC HEARING REGARDING THE 2021 FISCAL YEAR BUDGET OF THE THURMAN TOWN BOARD OF THE TOWN OF THURMAN, NEW YORK HELD NOVEMBER 05, 2020 AT THE THURMAN TOWN HALL 311 ATHOL ROAD, ATHOL, NEW YORK, COMMENCING AT 6:30 PM.....**

**PRESENT: Mr. Ed Brown, Councilman**

**Mr. Randy Galusha, Councilman**

**Mrs. Joan Harris, Councilwoman**

**Mr. Douglas Needham, Councilman**

**Mrs. Susan Shepler, Supervisor**

**RECORDING SECRETARY: Susan E. Staples**

**PLEDGE OF ALLEGIANCE TO THE FLAG:**

**Discussion: Supervisor Shepler** noted welcome everybody. The primary reason we are here this evening is for a Public Hearing for the Preliminary Budget, and we will answer questions pertaining to the Preliminary Budget this evening, thank you. May we please have a Roll Call.

**ROLL CALL:**

**Discussion: Supervisor Shepler** noted alright so we'll open the floor up. We'll take questions from the Public this evening. Again this is the sole purpose of this evening's meeting is a Public Hearing, and I will start with **Mr. Parent** then we will go across and around into the back, thank you. **Mr. Parent** made an inaudible comment. **Supervisor Shepler** replied thank you. **Mrs. Hubert** do you have any comments. **Mrs. Hubert** replied not yet. **Supervisor Shepler** replied OK. **Mrs. Eddy. Mary Eddy** asked did you and **Randy** have that conference call that you talked about. **Supervisor Shepler** replied no we did not because the conference call when I called the Comptroller's Office she stated that he, **Mr. Galusha**, had sent an email stating that he wasn't available. He didn't have time. So she did not.....**Mary Eddy** interrupted noting I didn't hear the last part. **Supervisor Shepler** continued noting they stated that **Mr. Galusha** had sent an email stating he did not have time, and they would not schedule a meeting. **Councilman Galusha** remarked that is not true. I never sent them an email to that effect. **Mary Eddy** noted no, because you said last week that you had Thursday and Friday available. That doesn't make sense. **Councilman Galusha** responded I am home almost every day available. I'm retired. **Supervisor Shepler** noted alright, so can we get on the actual budget. **Mary Eddy** noted yeah, but that was part of the Budget.....**Supervisor Shepler** interrupted noting that is fine. **Mary Eddy** continued noting so you didn't take the time to do it. **Supervisor Shepler** noted thank you. **Mary Eddy** continued noting it makes a difference. So I can say anything or just questions? **Supervisor Shepler** responded it is anything you want to question or comment on in regards to the Preliminary Budget for 2021. **Mary Eddy** responded OK, it was my understanding the County was asking for a 20% reduction, but I see we have another raise in this Budget. And between the Highway the revenues dropped 20, and the expenses went 77. That's \$100,000.00 difference rounding it off, and since **Seaman** has been controlling the Budget for the last few years it's raised \$1.00 per thousand. If you have \$100,000.00 that's \$100.00 for all people. So I think this Budget it is raping the Taxpayers. I don't think it is right. **Supervisor Shepler** replied thank you **Mary. Mary Eddy** replied you are welcome. **Supervisor Shepler** noted **Joyce** do you have something you would like to say. **Joyce Eddy** noted not at this moment. **Supervisor Shepler** replied alright, we are going to go

back. **Shirley** do you have anything you would like to comment on? **Shirley Wendling** noted not right at this time. **Supervisor Shepler** replied thank you. No. Do you have anything you would like to say **Don**, no. **Debbie Runyon** noted I do. **Supervisor Shepler** replied well I was going to go to, and then to you. Have you anything you would like to say at all? **Councilman Galusha** noted I don't think they know who you are talking to. **Supervisor Shepler** responded oh I'm sorry. God I'm having a senior moment, forgive me. **Pat** do you have anything you would like to say? **Pat Wood** replied no. **Supervisor Shepler** stated **Deb. Debbie Runyon** noted the 98,249 that is in unexpended balance the Highway that was actually.....That was a loan from the Highway to the General Fund, and that is the Highway's current money that was taken from revenue this year. It should have been deferred revenue coming back to them at the end of this year, and not be used as unexpended balance. **Supervisor Shepler** responded we have to take it off the current 2021 taxes, and that is per the Comptroller's Office. **Debbie Runyon** noted but not from the Highway. **Supervisor Shepler** replied it's the \$98,000.00 was from the Highway. The Highway is getting their money back. That is not concerned, alright. Everybody seems to be all upset and concerned that the Highway is not getting this money back. They are getting this money back. **Debbie Runyon** noted but it is being used to reduce. **Supervisor Shepler** replied we have to reduce the tax (inaudible) because it was raised with the intent of going to the Highway last year, and there was no Tax Cap Override done last year so the Taxes were over \$98,249.00. **Debbie Runyon** responded this is not the correct way to handle override. The excess override. **Supervisor Shepler** interrupted noting excuse me, but this is how I was told to handle it, and this is what I did, thank you. It may be different in **Chestertown**, but this is how I was told to do it in **Thurman**. **Debbie Runyon** replied no it's not....**Chestertown** doesn't have this. What is the **Tax Cap**? **Supervisor Shepler** replied the tax cap right now is 2.44%. **Debbie Runyon** responded no, no what is the dollar amount of the taxes. **Supervisor Shepler** replied well if you do 2.45 times 1,000 it's about \$2.45. **Councilman Galusha** noted I think.....**Debbie Runyon** replied no, the dollar amount 600, 700, 800. **Supervisor Shepler** replied I'm sorry I can.....To be raised in taxes or it's \$206,879.00. **Debbie Runyon** asked the tax itself. **Supervisor Shepler** responded the tax cap is being over rode. **Councilman Galusha** noted she is asking what the levy limit is. **Supervisor Shepler** responded the levy limit. Oh OK, go ahead. **Councilman Galusha** noted it is this year 70.....\$728,080.00, but we've already have an 98,249 in the bank. So we should raising \$98,249.00 less than that in this. **Debbie Runyon** asked 600 and something. **Councilman Galusha** noted this Budget does not do that. **Supervisor Shepler** noted it does. It brings it down. **Debbie Runyon** noted 129,000 I think it is. **Supervisor Shepler** noted it brings it down to 642,670 on the Highway because that is where the money came from, and that is where the money was raised for, and intended to go. **Debbie Runyon** responded I don't mean just Highway. The limit for the tax cap levy itself is 600 and something thousand dollars. **Supervisor Shepler** replied no, it's 700 and some hard thousand. Hold on. **Councilman Galusha** noted it is \$728,080.00 minus the \$98,249.00. **Debbie Runyon** replied right, (inaudible) six twenty nine. Something like that. **Councilman Galusha** noted it is not.....**Supervisor Shepler** noted it is \$812,859.00, and then you take the \$98,249.00 from it, and you take the base..... The tax base growth factor which is 1.0032, and you deduct from that also the allowable levy growth factor which is 1.0156. And it comes to 728,080. Then we come on down here, and you reduce from the \$728,080.00. Excuse me add to that rather. The 98,249 which is 836,710. Which gives you a difference between the tax levy limit and the proposed levy of \$206,879.00. **Councilman Galusha** noted I'm, I'm sorry. That is incorrect. The 700.....The \$728,080.00 is the levy limit, and we are supposed to subtract the \$98,249.00 because we already have that in the bank. **Debbie Runyon** noted correct. **Councilman Galusha** continued noting this summary table is mis.....Is not misleading. **Supervisor Shepler** noted no, it is not. **Councilman**

**Galusha** continued noting it actually if you add up the totals of the revenues, expended balance which is 98,249 the amount to be raised in taxes 836,710. That's the total of the appropriations. The 98 thousand 2 hundred and four.....**Supervisor Shepler** interrupted noting I am sorry. That is not correct. You take the appropriations and you deduct the revenues, and then you deduct the 98,249. **Councilman Galusha** responded the three, the three revenue sources have to total the appropriation balance. **Supervisor Shepler** responded no, no, no, no. You take your appropriations which is \$1,195,432.00. You deduct from that your anticipated revenue which is.....**Councilman Galusha** interrupted noting I'm sorry what was that first number. **Supervisor Shepler** replied the.....I am looking at the Highway Department because of the 98,000. **Councilman Galusha** responded no, no. I'm talking about on the summary. **Supervisor Shepler** replied I am on the Summary Table. **Councilman Galusha** replied OK, if you look at the totals at the bottom of the columns. **Supervisor Shepler** replied yes, the 1,824,000, 108,000. **Councilman Galusha** replied yup. **Supervisor Shepler** spoke over him noting and you deduct from that. **Councilman Galusha** continued noting you take the next three figures, and you add them up. **Supervisor Shepler** no, no, no you deduct them. **Councilman Galusha** replied OK, we are just coming at this a different way. If you add those three numbers it matches the appropriations correct? **Supervisor Shepler** replied I don't do it that way so I'm not going to (inaudible). **Councilman Galusha** responded OK, OK go through and subtract, and come to zero. **Mary Eddy** noted it would be the same. **Councilman Galusha** noted the point that I am making is, is that the 98,249 it supposed to be subtracted from the revenue that we need to raise this year, and it is not being. In this budget it is in addition to the amount to be raised in taxes. **Supervisor Shepler** responded no it is not. I'm sorry **Randy**. I am the one who prepared the taxes. I understand what I did, and I conferred with the State Comptroller's Office on numerous occasions to make sure the way I was going at it was correct. This is, this is a correct summary. Alright. **Councilman Galusha** replied it is not right. **Supervisor Shepler** responded I am telling you it is correct, and I (inaudible). **Councilman Galusha** interrupted noting we can sit here and argue about it all night long. **Mary Eddy** noted that is why you should have had that telephone call. **Supervisor Shepler** replied thank you **Mary**. **Mary Eddy** responded you are welcome. **Councilman Galusha** continued noting your, your.....This budget, this budget proposes to raise \$836,710.00, correct. **Supervisor Shepler** replied yes. **Councilman Galusha** continued noting and we already have \$98,249.00 in the bank. **Supervisor Shepler** replied um hm. **Councilman Galusha** continued noting you are going to spend both of those. That is how much money we are spending in taxes this year. There is no other way to look at it. It is just 98,249 you already have. It was raised last year. **Debbie Runyon** noted it should be deferred revenue not revenue again. **Supervisor Shepler** replied thank you. If you take your appropriations the \$1,824,108.00. You subtract from that your anticipated revenue. Then you subtract from that your \$98,249.00, and you come up with \$836,710.00. **Councilman Galusha** replied correct. **Supervisor Shepler** responded thank you **Councilman Galusha** responded that is how much you are going to raise in taxes. **Supervisor Shepler** replied that is correct. **Councilman Galusha** continued noting and you already have 98,249 in the bank you are going to spend in addition to that. **Supervisor Shepler** responded no, no, no. That money was raised last year in taxes. It is being reduced by the \$98,249,00 here. This is a correct way of doing it **Randy**, but you know what I have also been told what your ideas were, and in your discussions was also another way that we could approach this, but the end results will not be exactly the same. The end results here is we are trying to reduce the tax (inaudible). **Councilman Galusha** asked how much money in tax dollars are we going to spend this year. **Supervisor Shepler** replied well we're to raise in taxes. **Councilman Galusha** noted no, how much money are we in.....**Supervisor Shepler** interrupted noting we anticipate so spend \$1,824,108.00. That is what our

appropriations are. **Councilman Galusha** noted not including the other revenues. The other sources of revenue. I am talking about property tax. How much are we going to spend this year? **Supervisor Shepler** replied the General Fund 100 and 16.....**Councilman Galusha** interrupted noting no, no. For our total budget how much money in taxes are we going to spend out of this budget? **Supervisor Shepler** replied you tell me **Randy** you've got this figured out. **Councilman Galusha** responded it is right there in front of us. **Supervisor Shepler** stated I understand that. **Councilman Galusha** continued noting we are spending 836,710 that we are raising this year. **Supervisor Shepler** interrupted noting to be raised in taxes. **Councilman Galusha** continued noting plus, plus we are spending the 98,249 that we raised last year. **Supervisor Shepler** replied the 98,249 is going back into the Highway. That is correct. I will not dispute that. **Councilman Galusha** replied it is being spent in this year's budget. **Supervisor Shepler** replied that is correct because it was raised in last year's taxes. It is being reduced by the taxes this year. The year's taxes are being reduced by \$98,249.00. Yes it is. You've got your appropriations. You've got your revenues. You take your revenues from the appropriations then you take your \$98,249.00 from that, and it comes up with to be raised in taxes. Which is \$836,710.00. **Debbie Runyon** noted so in 2020 98,249 of Highway money was set aside. **Supervisor Shepler** noted that is correct. **Debbie Runyon** continued noting but it is not being returned to them. It is being used in this year's budget to lower what they need. **Supervisor Shepler** replied it is being returned to them. **Debbie Runyon** asked then how is it also being used here. **Supervisor Shepler** responded it is being used because they didn't reduce.....This was overage on the taxes last year. That is why it had to be put aside this year. Next year in 2021 the 98,249 will be going back to the Highway Department in its entirety. **Debbie Runyon** replied that was a loan. It was not their obligation. **Supervisor Shepler** replied well yeah, it kind of was their obligation because it was taxes.....That was tax money that was raised last year with the anticipation of going towards the Highway Department so the Highway Department could utilize it for a truck or whatever necessities that they have, but because they did not override the tax cap last year the money had to be reduced this year in the 2021 taxes. **Debbie Runyon** replied the only reason for that was because the Board would not approve the override Resolution. **Supervisor Shepler** noted I beg your pardon. **Debbie Runyon** responded the only reason this happened at all was because that prior Board would not approve an override resolution and override the tax cap. **Supervisor Shepler** replied that was last year. I had no control over that. All I know is it has to come off this year's taxes. It's coming off this year's taxes once, and it is going to the Highway Department so that they can utilize it for whatever is necessary. It's it.....They are not losing it, and I don't know where the misnomer is that people think they are losing it because they are not losing the money. **Debbie Runyon** noted if they didn't have that they would be raising more property tax to be in the same spot they would have been had it never occurred. **Supervisor Shepler** responded if they had raised the taxes last year by the same amount of money, and had approved the tax cap override they would have still had an 18, something in taxes last year. This year if they had approved the tax cap override we would of not had the \$98,249.00 to reduce the taxes by. **Debbie Runyon** noted so you are going over the cap. You have an override Resolution.....**Supervisor Shepler** interrupted noting we overrode the tax cap. Yes we did, and it has been filed. It was received. **Mary Eddy** noted **Mr. Needham** agreed to it this year. He is run by different people. **Supervisor Shepler** noted thank you **Mary**. **Mary Eddy** replied your welcome. **Supervisor Shepler** noted so I am going to the back to **Mrs. McIlwraith**. **Debbie McIlwraith** replied yeah I just like to know you say you were told how (inaudible) the Highway Department money. Who told you that? **Supervisor Shepler** replied I'm sorry who told me to do what. **Debbie McIlwraith** replied who told you how to get the money.....**Supervisor Shepler** interrupted noting I worked with the State Comptroller's Office in Glens Falls. **Councilman**

**Galusha** noted so just to be clear **Deb** the \$98,249.00 is actually included in the Highways spending in the Summary Table, and if you add up the appropriations for Highway which comes to \$1,195,432.00 that does include the 98,249. It is in the Highway to be spent as Highway money. **Supervisor Shepler** noted but then it is reduced \$98,249.00 as well as the revenue. **Councilman Galusha** noted that is your appropriations so that is how much you are spending. **Supervisor Shepler** responded no, no, no. It's the to be..... **Councilman Galusha** noted you are spending \$1,195,432.00. **Supervisor Shepler** responded in the Highway. **Councilman Galusha** continued noting in the Highway Department, and the revenue from the Highway Department is 454,513. **Supervisor Shepler** replied yes. **Councilman Galusha** noted you are spending that. Plus you are spending 98,2.....**Supervisor Shepler** interrupted noting no you don't spend the Revenue. You don't spend the Revenue. **Councilman Galusha** asked then how do you going to cover your appropriations. **Supervisor Shepler** responded it's reduced from your appropriations along with the (inaudible). **Councilman Galusha** noted you are planning to spend that amount of money. Where is that money coming from? **Supervisor Shepler** replied the bottom line is that the Town of Thurman is in what they call a Revenue Hold, and I am sure you have heard before. I know **Pat** has heard before. I don't know if anybody else heard before, but that simply means that we do not bring in enough revenues to cover our expenses. So therefore unfortunately it is the taxpayer who has to make up the differences, and in this point in time it is a 2.45% increase in taxes. **Debbie Runyon** asked what was the total sales tax revenue for the whole year. **Supervisor Shepler** asked for 2020. **Debbie Runyon** replied um hm. **Supervisor Shepler** noted I don't have that in front of me, and we are not at the end of the year anyhow so. **Debbie Runyon** noted but the last payment was made. **Supervisor Shepler** noted it was.....It just came in, and I think it was around \$145,000.00 and change. Which is.....**Debbie Runyon** made an inaudible comment. **Supervisor Shepler** replied I'm sorry. **Debbie Runyon** asked that is for the 3<sup>rd</sup> quarter. **Supervisor Shepler** responded that was it, yup, and we're down probably close to 20% on that. **Debbie Runyon** noted can I get that number. **Supervisor Shepler** responded you can FOIL for it. **Debbie Runyon** replied OK. **Councilman Galusha** noted we are not going to agree **Susan** I am telling you. **Supervisor Shepler** responded that is fine **Randy** you and I do not have to personally agree. **Councilman Galusha** replied I mean you have.....It is not a question of agreeing these numbers are what they are, and your appropriations for the year, the total, Highway and General and Fire is \$1,824,108.00. **Supervisor Shepler** replied that is correct. **Councilman Galusha** continued noting that is how much money we are going to spend. **Supervisor Shepler** responded that is correct, but then you have to reduce it.....**Councilman Galusha** interrupted noting hold on hold it. Stop talking about reductions . There is no need to talk about reductions. The Revenue that we need to cover that you are getting \$889,149.00 from various sources. You're getting.....Raising in taxes 836,710. Those two numbers together do not add up and cover the amount of money that we are planning to spend. We are also going to spend the \$98,249.00. **Supervisor Shepler** responded we are not spending it. It is being reduced. The taxes are being reduced by that. **Councilman Galusha** replied no they are not. **Supervisor Shepler** replied yes they are. **Councilman Galusha** noted you are raising \$836,710.00 you are not reducing it any. **Supervisor Shepler** spoke over him noting alright **Randy**. She continued noting I am willing to concede that we are going to continue to disagree, but we need to agree to disagree. But the point of the matter is this; this has been approved, and discussed at length with the State. I am not saying that your way of coming up with the figures is incorrect. **Councilman Galusha** noted it is not a question of my way. **Supervisor Shepler** continued noting but you need to concede that mine are not incorrect either. **Councilman Galusha** noted that the way that you are representing this you keep talking about the 98,000 as reducing something. **Supervisor Shepler** replied it is. **Councilman Galusha** noted it

is not reducing.....**Supervisor Shepler** interrupted noting it is. **Councilman Galusha** continued noting it is not reducing. You are raising \$836,710.00. You are not reducing that by any number. **Supervisor Shepler** responded **Randy** take your appropriations reduce it with your revenues then take that number, and reduce it by the 98,249 and then you will come up with the 836,710. **Councilman Galusha** asked does anybody have any questions about what we are doing here because we are not going to agree on this. **Supervisor Shepler** noted the bottom line is the taxes are going to be increased 2.45%, and you take.....Does anybody want to know how we get to that number? So yes the.....**Shirley Wendling** asked **Sue**. **Supervisor Shepler** responded yes, I'm sorry. **Shirley Wendling** continued noting has the 98,000 already been raised. **Supervisor Shepler** replied it was raised in last year's taxes. **Shirley Wendling** continued noting so it doesn't have to be appropriated again. **Supervisor Shepler** responded I am sorry what. **Shirley Wendling** continued noting it doesn't have to be appropriated again. **Supervisor Shepler** replied no, it does not. **Councilman Galusha** noted it is in the bank. **Supervisor Shepler** noted it is in a Reserve Account, yes. **Shirley Wendling** asked so that is why it is being reduced. It was already there. **Supervisor Shepler** noted exactly, yes. **Councilman Galusha** noted it is not reducing anything. It is not reducing the \$836,710.00. **Supervisor Shepler** responded no it is reducing \$1,824,108.00 after the revenue has been reduced. **Debbie Runyon** noted the problem is it was not available this year because it was reserved.....**Supervisor Shepler** interrupted noting it had to be, yes. **Debbie Runyon** continued noting and now it is being used to reduce.....**Supervisor Shepler** interrupted noting it had to be, yes. It has to be according to the Comptroller's Office you have to reduce it by the \$98,249.00. **Pat Wood** noted my understanding was last year when they wanted to take the 98,000 out of Highway, my understanding was we would be receiving that back this year, and it could be used for the purchase of a truck. My further understanding was that basically my budget would change this year. The 98,000 would reduce the budget by.....We would still raise that in taxes this year, but in addition to that I would have that 98,000 that you have in the fund to be used for the purchase of a truck. **Supervisor Shepler** noted in 2021 you will have the \$98,249.00. That is correct. That is a correct statement. **Mary Eddy** asked in January 21. **Supervisor Shepler** replied they can have it in January 21. **Pat Wood** asked and the Highway Budget has not been reduced. **Supervisor Shepler** replied I have not. From what you gave it to me, and what we went over it, it has not been reduced anymore. Then what you and I have gone over it. You and I talked about the revenues for scrap, but if you don't think it is necessary to reduce that we don't have to reduce that. We don't have to reduce that, but now is not when we reduce it. **Pat Wood** noted I don't care about that. My thing is I'm confused on how this is all working, working out because we have 100,000 in the one Equipment Fund. We have 77 in another, and I was relying on the 98 being brought back plus the 98 tax.....You know not reducing the Budget the 98, but in addition to the 98 you were going to change the Budget. **Supervisor Shepler** replied have you looked at this. Your numbers have not changed any. **Pat Wood** replied no I don't have one. **Supervisor Shepler** noted oh, I think **Deb** does, but what I am trying to say is the Highway Department is going to get back the \$98,249.00 that is in reserve for you, but the because it did not reduce the taxes last year it has to reduce the taxes this year. In 2021 is this year. **Councilman Galusha** noted so **Pat** last year your appropriation budget was \$1,117,905.00. This year in this Preliminary Budget it is \$1,195,432.00. That's a difference of \$77,527.00 dollars. So your Budget went up \$77,527.00. The 98,000 is being shown in here as being money in your.....The revenue sources for your.....For the Highway. I don't have the summary page from that. So.....**Supervisor Shepler** interrupted noting show me on the revenue side of the Highway Department where it is being mentioned. I am on page 6. Highway Fund Revenue. **Councilman Galusha** asked what is being mentioned. I don't follow you. **Supervisor Shepler** replied the \$98,249.00. **Councilman Galusha**

responded it is in the Budget Summary page you've got. **Supervisor Shepler** replied it is on the summary page, but it is not built into the revenues, no. **Debbie Runyon** noted it is being used to reduce taxation. **Supervisor Shepler** replied that is correct. **Debbie Runyon** noted so he's actually are not getting the taxes he'd normally have if you didn't use it to reduce it. **Supervisor Shepler** responded he is getting everything that you see in the Budget. Plus the \$98,249.00. **Pat Wood** noted it reduces it though **Sue**. **Supervisor Shepler** replied it is just on paper its black and white it reduces the taxes by \$98,249.00. It is being reduced once. It is in Reserve. The money is there for you. **Pat Wood** responded if it's being reduced and we are not raising our taxes aren't we really loosing it. **Supervisor Shepler** responded no, you're not. **Councilman Galusha** noted your budget is going up \$77,527.00 from what it was last year. Your appropriations. Your revenue last year the Highway to be raised in taxes last year was 643,192, and this year it's 642,670 plus the 98,249 that is in the summary table. That going to the Highway. **Supervisor Shepler** replied it is not a plus. It is a minus. **Debbie Runyon** asked is there a Union Contract already in place for this coming year. **Supervisor Shepler** interrupted noting no, no, and that has nothing to do with this at this point in time. It is not.....**Debbie Runyon** noted it has a lot to do with this those numbers count. **Supervisor Shepler** replied yes they do. **Debbie Runyon** continued noting you can't calculate the medical cost or.....**Supervisor Shepler** interrupted noting yes we can calculate the medical cost. We have gotten that information already. **Debbie Runyon** asked and so you know what the Town's share will be. **Supervisor Shepler** replied yes, we do. **Debbie Runyon** asked and the raises you know that too. **Supervisor Shepler** replied I have a good idea. **Mary Eddy** asked it is built in to the Budget. **Supervisor Shepler** replied **Pat** built it into the Budget. **Pat** has been doing this for many, many years. So when he came in with his Budget he came in anticipating raises. **Mary Eddy** noted I didn't hear what you said in the beginning. Who? **Supervisor Shepler** responded **Pat**, **Pat Wood** has been doing this for many years. Preparing budgets. Writing wish lists and so forth and so on. So when he came in he came in anticipating a certain amount to be raised in the contract. He anticipated insurances, but he has also talked with us in our office to work out the insurance aspect of things. And if there was an error we let him know. **Mary Eddy** asked so he already knew all this. **Pat Wood** replied no, I, I didn't know. **Supervisor Shepler** interrupted noting he.....**Pat Wood** continued noting I just guessed.....**Supervisor Shepler** interrupted noting exactly. **Pat Wood** continued noting because the union contract. I assumed they may possibly do a 2% tax increase. So that is what I did, but medical expenses and stuff like that I have no clue because I didn't actually have. **Supervisor Shepler** responded when you worked with my office, and with **Gail**, and we worked out based on what we had from this year did you not. Because you came over with the figures. **Pat Wood** responded no, I did not the medical (inaudible). **Supervisor Shepler** replied alright, but the medical are based off of what we had this year, and the anticipated increases. That we did work with the Insurance Company rather at length with as well as for the Union Dues. What else? Union Dues we worked with them on. **Pat Wood** noted I had no access to that information as far as medical stuff do you know what I am saying. **Supervisor Shepler** interrupted noting right, but I.....**Pat Wood** continued noting so that is why I can't make an accurate estimate when I don't know what is going to happen with (inaudible). **Supervisor Shepler** spoke over him noting right I understand that, but.....**Pat Wood** continued noting and the same with the Union Contract. I am just guessing you know you think maybe a 2% tax increase so that is what I did. My budget request is not the budget.....**Supervisor Shepler** interrupted noting no, it's a request. It's a wish list. **Pat Wood** continued noting yes, exactly. **Supervisor Shepler** responded but we take what you have, and we work with the different.....Like the Retirement System, the Social Security. We work with Unemployment Insurance. We work with Disability Insurance. We work with Medical Insurance. We work with Worker's Comp. We

call these people, and we asked them what they are anticipating. Is it going to be raised for next year? Is it not going to be raised? Is it going to be the same, and then they say well it could be 2% or status quo or what have you, and then depending on what the gentlemen take for insurance contracts then that is built in. So we are fine as far as all the employee benefits are concerned from the Highway Department. And on the last page you can see the salary of the Elected Officials. Does anybody have any other questions in regards to the Budget itself? **Mary Eddy** noted yes, I do. The Medical Insurance for the General Fund was raised 7,000, and we don't have any new Union Contract with that, right. **Supervisor Shepler** replied there is no Union Contract in the General Fund side. **Mary Eddy** replied so.....**Supervisor Shepler** interrupted noting **Pat** is included in that insurance because he .....**Mary Eddy** interrupted noting in the General Fund. **Supervisor Shepler** responded yes, he is. **Mary Eddy** replied OK, so the 7,000 is that the percentage it was raised this year or somebody else is getting insurance. **Supervisor Shepler** replied the um.....**Pat** is getting insurance.....**Mary Eddy** noted I can't hear you. **Supervisor Shepler** responded this year, 2020, **Pat** is getting insurance. **Mrs. Staples** is getting insurance, and **Gail Seaman** is getting insurance. **Mary Eddy** asked was that a Resolution. **Supervisor Shepler** replied no, neither was **Susan Staples**. **Mary Eddy** replied but didn't you say in the beginning of the year that she wasn't getting insurance at one of these meetings. **Supervisor Shepler** interrupted noting no, I did not. I said it was to be determined. **Mary Eddy** noted you did. One of the meetings in the minutes it says that **Gail Seaman** didn't get Health Insurance. **Supervisor Shepler** replied I don't believe I said she didn't. She was being hired at 30 hours a week. At a salary, and at that point she is entitled as an employee of the Town of Thurman to receive insurance. Someone noted that is not what you said. **Councilwoman Harris** noted but you did in January say that she was a Secretary going to become a Bookkeeper once we pay someone to teach it to her. Then it also stated that she wasn't going to get the insurance. **Supervisor Shepler** replied if I stated that I misspoke then, I'm sorry. **Councilwoman Harris** continued noting that might change. You said that might change, but it didn't. **Supervisor Shepler** responded well it changed, and she is receiving it. **Mary Eddy** noted so it was under the table between you and (inaudible). **Councilwoman Harris** noted you didn't have a Resolution to give it to her. **Supervisor Shepler** responded you didn't have a Resolution to give one to **Susan Staples** either **Joan**. The **Town Clerk** stated yes, there is. I am a full time Elected Official, and full time Elected Officials get Insurance. **Supervisor Shepler** replied I am not going into that discussion at this point in time thank you. **Susan Staples** noted alright I have a question. Do you have anything factored into the budget for lawsuits for next year? **Supervisor Shepler** replied no. **Susan Staples** responded OK, I feel like you should. **Supervisor Shepler** responded well thank you. **Susan Staples** noted because I am pretty sure there is going to be one. **Supervisor Shepler** responded thank you. **Supervisor Shepler** asked does anybody have any other questions about the 2021 Budget. **Paula Hubert** asked under the laboratory that 2,000 is that for testing of the Town's water here or does that test the wells. **Supervisor Shepler** interrupted noting that is for the Highway.....The Highway Department has testing done, and that has to come out of the General Fund. I've called to find out if it could be transferred to the Highway Department, and I was informed by the State that it has to remain as a General Fund item. So we have increased it because I got list of charges or anticipated charges. What we could be charged from the company that is going to be doing the testing, and we wanted to make sure that we had sufficient monies in there. **Paula Hubert** asked is that test of the wells. The Town's wells? The water for them. **Supervisor Shepler** replied the.....You can take some out of there, yes, but we also take it out of the um where is it. Cedarwood charges us so some of it goes to Cedarwood. They're.....And that sort of thing. **Paula Hubert** asked the Program for the Aging is that the Senior Bus that.....Is that the 7,500. **Supervisor Shepler** replied that is, yes, and that is



not changing this year. I called and checked on that. What you will see an increase in on page 5 is Personnel Services for Misc. Home and Community Services that is our Meals on Wheels driver, and their rate just went up to 12 fifty an hour, and based on the hours he works we had to increase it. Yes. **Keith Parent** noted back to the Health Insurance for the Secretary you said before the Corona Virus hit she would not be getting insurance until you have worked things out, OK. **Supervisor Shepler** responded and it was worked out. **Keith Parent** continued noting well evidently there were some problems here were there was no Resolution or anything like that. I want to go over that. **Supervisor Shepler** replied that is fine. **Keith Parent** noted I think it is downright despicable with the way this person treated people on the Board, people who work here other Elected Officials and so on and so forth, and then you slide this under the carpet, and give it to this person. **Supervisor Shepler** interrupted noting nothing was done.....**Keith Parent** continued noting I just think that is downright disgusting. **Supervisor Shepler** replied she is an employee of the of Thurman, and she is entitled to it. **Keith Parent** interrupted noting I don't care what you want to call her. He continued noting I've got some names for her too, but I won't go there. **Supervisor Shepler** interrupted noting yes, thank you. Thank you. **Keith Parent** replied OK, I think it is downright despicable you treated people. They way they treated people. The way she treated people over the years, and you do a political thank you, and put her in a position. Raise the pay and everything else, and then slide this Health Insurance right under the table, and give it to her. **Supervisor Shepler** replied she is entitled by the State of New York and Federal Law. **Keith Parent** interrupted noting she is entitled to the facts shoveled in front of her. **Supervisor Shepler** interrupted noting thank you. Do I have any more questions in regards to the Budget? Yes, **Mrs. Eddy. Joyce Eddy** noted I see you put in for the Cemeteries. **Supervisor Shepler** replied yes, we do every year. **Joyce Eddy** continued noting do you plan on hiring someone to take care of it or do you plan on giving that to the Highway to take care of again. **Supervisor Shepler** replied it can go either way. **Joyce Eddy** responded pardon. **Supervisor Shepler** replied it can, it can go either way. If we are able to hire somebody to do the Cemeteries then we will do that. If we are not able to hire somebody to do it then the Highway Department has been paid for the service in the past they will be paid for the service in the future. **Joyce Eddy** replied I think that really is putting a lot on the Highway Department. **Supervisor Shepler** replied thank you. **Joyce Eddy** noted we've always in the past had a Cemeteries Person. **Supervisor Shepler** replied well when you put adds out there, and people don't come forth and it comes time to have the Cemeteries mowed, and we've got perhaps a funeral coming up or something like that **Pat** and his men and women, woman have very graciously gone and done the Cemeteries, and we have paid them the money that we had for the mowing. **Joyce Eddy** responded well no offense to **Pat**, but the Cemeteries were not well taken care of last year, and that is due to this Town Board not have a Cemetery Personnel, and you've got.....**Supervisor Shepler** interrupted noting it is not this Town Board. It was last year's Town Board. Let's make that clear. **Joyce Eddy** replied it's the fact.....**Councilman Needham** interrupted noting the job has been put out there a number of times. Nobody wants it. **Keith Parent** noted you threw people out the door. **Supervisor Shepler** replied excuse me. **Keith Parent** responded they let people go without paying them. Last year. **Supervisor Shepler** not (inaudible) this year. **Keith Parent** responded I didn't say you. I said when this man was on the Board. **Supervisor Shepler** replied and I can't believe that somebody that performed a job, and turned in their paperwork was not paid. **Keith Parent** replied they were told they were not needed. **Supervisor Shepler** asked did they complete their job. They should have been paid for their jobs. **Keith Parent** responded they weren't going to get paid. **Supervisor Shepler** replied I know nothing about that, and I will be straight up about that. **Keith Parent** noted this man (Councilman Needham) here who is one the Board at that time voted for it. **Supervisor**

**Shepler** responded he is not in charge of the payroll, and if somebody had turned in their timesheet they should have been paid for it. No, that is just the way it is. If you've done a job, and you've turned in your timesheet you need to be paid for it. **Keith Parent** responded they told him not to come to work so he didn't. **Supervisor Shepler** responded well you need to be paid for the job if you've done it, and then if you are let go that is a different story. **Keith Parent** replied you can split hairs all day. They were told not to come to work. They weren't going to get paid. **Supervisor Shepler** replied I know nothing about that. **Keith Parent** responded you sat here at these meetings just like I did.....**Supervisor Shepler** interrupted noting I did. **Keith Parent** continued noting are you didn't know anything about it. **Supervisor Shepler** responded but, I didn't know anything about someone not getting paid. **Keith Parent** interrupted noting I'm not saying you are a responsible person.....**Supervisor Shepler** interrupted noting I am not. **Keith Parent** continued noting I am saying you knew about it. **Supervisor Shepler** replied I don't recall that at all, but I will say to you.....**Keith Parent** interrupted noting then you have selective memories. **Supervisor Shepler** replied thank you. Does anybody else have anything to discuss in regards to the 2020 Budget? **Councilman Galusha** noted I have one thing I want....**Supervisor Shepler** noted **Pat. Pat Wood** noted on the books.....What is the rate of pay? What were the last Cemetery people we had. What were they paid? **Supervisor Shepler** replied I don't know what the last rate of pay was because it's been 2 years since they were paid. **Councilman Needham** noted whatever minimum wage was I believe. **Supervisor Shepler** responded what. **Councilman Needham** replied whatever minimum wage was at the time I believe. **Supervisor Shepler** replied yeah, but I don't know what it was 2 years ago. **Councilman Needham** noted and then they would get mileage too if they used their truck I believe. **Supervisor Shepler** replied no, I don't think they got mileage. **Councilman Needham** replied no. **Supervisor Shepler** noted it was just a straight pay. The **Town Clerk** noted no, they got mileage. They got mileage also. **Pat Wood** interrupted noting I mean if you know raised the pay a bit because you know people at McDonald's you know are making \$15.00 an hour, and they want people to work in the Cemetery for \$12.00. **Supervisor Shepler** interrupted noting 12 fifty, yeah. **Pat Wood** replied 12 fifty. **Supervisor Shepler** replied yeah. **Pat Wood** continued noting that is not a reasonable (inaudible) you know. **Supervisor Shepler** well we are having a hard enough time trying to get monies together to make this Budget go, and as much as I would like to be able to give everybody what they want..... As I said before we are in a Revenue Hold. Which means that we are not raising the Revenues to cover the Expenses. So the Taxpayer has to.....**Pat Wood** interrupted noting I understand that, but that is why (inaudible) employees too. Do you know what I am saying? Because the people want to come in and work. We are in a Revenue Hold. We can't afford to pay you, but I can't afford to work for, for that either. Do you know what I am saying? And.....**Supervisor Shepler** interrupted noting thank you for applying. I am very sorry if that is your decision. **Pat Wood** continued noting 4 or 5 cemeteries the Budget ran out of money very early last year when you calculate the time that my guys get paid. With 3 times doing the Cemeteries that budget is wiped out. It's just done you know. **Supervisor Shepler** replied yup, but that is also something that I think we need to look at going forward if we are not going to hire somebody to do the Cemeteries. I don't think we need to put your MEO on, and I am not saying that you did, but I don't think we need to put the highest paid person on that job. You need to look at.....**Pat Wood** interrupted noting (inaudible) you work with who you have. You know because the beginning of the year before Memorial Day you go over, and do the Cemeteries that is the worst time of year. Cameron Cemetery is full of pine (inaudible), pine needles. It is a lot of work. One person cannot do that. So we go out usually, and we do it first, and then it would be all set for **Ernie** and I think he had helper with him. You know keep them routinely maintained. And we did the best we could this year, and

then we had the Reverend pass away. The Cemetery was really me and **Jess** that went up and did the Cemetery by ourselves, and I mean it was full of leaves and everything else. But with everything else going on you just don't have the man power. Do you know what I am saying? **Supervisor Shepler** replied I understand that. **Pat Wood** continued noting and I have no problem with helping out in the Spring every year, but it would.....**Supervisor Shepler** replied well keep your ears to the ground. It's \$12.50 an hour minimum wage. And it is not every week. You know it is you know.....Because there is 9 Cemeteries that we have to maintain. **Pat Wood** noted what.....This is the contract. I am not trying to pick on you, but what does the cleaning guy that comes here, and cleans the bathroom get an hour. What do they get? **Supervisor Shepler** responded well he cleans the entire first floor. **Pat Wood** interrupted noting OK, what does he get an hour. **Supervisor Shepler** replied it's not an hourly rate. It is salary that is reached with the North Country Janitorial, and I do not know.....**Pat Wood** asked how many times do they come a week. **Supervisor Shepler** replied they come twice a week. **Pat Wood** asked how much money do we pay them. **Supervisor Shepler** responded I....It's.....I think its \$347.00, but don't quote me on that. I would have to go upstairs, and pull the invoice and let you know. **Pat Wood** asked a week. **Supervisor Shepler** replied no. We don't pay them a week. We pay them a month. The **Town Clerk** noted it's actually.....**Pat Wood** interrupted making an inaudible comment. The **Town Clerk** replied no, it is more than that. It's almost \$100.00 a week. **Supervisor Shepler** replied no, it's not. How much? The **Town Clerk** replied it's almost \$100.00 a week. **Supervisor Shepler** responded how much. The **Town Clerk** replied almost \$100.00 a week. I was just going over this in the minutes. It came up the other night. You had a bill that was discussed. It was 300 and something dollars, and you said it was missing a Holiday. Because we had a Holiday so it is close to over \$400.00 a month that we pay them. **Supervisor Shepler** replied so at \$100.00 a week that is \$50.00 a day. **Pat Wood** asked and how long does he spend about 2 ½ hours here. **Pat Wood** noted so he is getting 50 something dollars an hour. **Supervisor Shepler** replied no 2 ½ hours. **Pat Wood** responded well \$28.00 an hour and we are looking for Cemetery People at \$12.00 an hour minimum wage. **Supervisor Shepler** replied 12 fifty, yup. **Pat Wood** replied I mean I am sorry I am not trying to pick on anybody, but raking the cemetery hauling that (inaudible) away is a lot harder than running a cloth over the bathroom sinks and flushing a toilet. **Susan Staples** noted and I just want to bring up also that that the **Town Clerk's** pay that you have is under minimum wage for that position. And that is ridiculous that you can give the other Elected Official a 20% raise almost, and then you have.....**Supervisor Shepler** interrupted noted what other Elected Official has gotten a 20% raise. **Susan Staples** replied **Pat**. You just gave **Pat** a 20% raise in the Budget. **Supervisor Shepler** replied **Pat** is the only Elected Official getting a raise this year. **Susan Staples** responded that is what I am saying. **Supervisor Shepler** interrupted noting he is the only one. **Susan Staples** continued noting you have given him a 20% raise, and I am making under minimum wage this year, this year coming up. **Supervisor Shepler** replied I can make the same (inaudible), but I am not going to. When I ran for this position I knew what I was going to be making. **Susan Staples** replied well.....**Supervisor Shepler** interrupted noting when you ran for it you knew what you were going to be making. **Susan Staples** continued noting I knew what I was going to be making, but when you are paying someone a salary it is supposed to cover their wages. It is suppose to cover the hours that they work. **Supervisor Shepler** replied **Pat** is here 40 hours a week. He is on the clock 24/7. **Susan Staples** replied I am here 30 hours a week, and I also am on the clock 24/7. **Supervisor Shepler** replied that is fine. **Councilman Needham** made an inaudible comment. **Susan Staples** noted excuse me **Doug**, I didn't hear you. Go ahead repeat. I would love to hear it. I'm .....I'm not surprised you won't repeat it. **Supervisor Shepler** replied well I will say it. I think he indicated that you are not here 30 hours during the week.

Monday through Friday. **Susan Staples** replied correct, but I am still working the 30 hours. Whether they are here or at my house. I was working at my house at 4:20 this morning. **Supervisor Shepler** replied that is fine. **Susan Staples** continued noting I am working over 30 hours, and I have been since I have been hired on this job. **Supervisor Shepler** replied OK, that is fine, thank you. **Susan Staples** replied and not only that you are well aware of it because you passed a Resolution in August that proves I'm working over 30 hours, and it had to be posted on a Bulletin Board for 30 days before it could be sent in to the State. So that proves I'm working over those 30 hours. **Supervisor Shepler** responded you put in 6 hours a day. Yes, you did. I didn't fill that in. **Susan Staples** responded no, but you passed it. You approved it, and I had it posted on my Board for 30 days for anyone to dispute it and you did not dispute it. **Supervisor Shepler** responded that is fine. Thank you. Do I have anyone else with questions with regard to the 2021 Budget? **Councilman Galusha** noted I have a comment that I want to make. **Supervisor Shepler** replied thank you. **Councilman Galusha** noted so anybody that wants the information can go to a website called Open Book New York. It is maintained by the Comptroller's Office. You can look at financial matter for any Town, County, School District in the State going back.....I've got this back well 2010, 11 doesn't have data, but back to 2012. In here they show you the Tax Levy Limit, and the calculation the factors that go into it. And if you look down for 2021, this is a number we were talking about earlier, the total Tax Levy Limit adjusted after you do all the other transfers and everything else for this year. For 2021 is \$728,080.00. That is the amount of tax revenue that we can raise in Property Taxes. That is what we are allowed to raise. **Supervisor Shepler** noted but we.....**Councilman Galusha** interrupted noting hold on let me finish. We already have an excess levy from last year of 98,249. So we have to subtract that from the \$728,080.00 because we already have it. That is what the Comptroller has told us. There is guidance on it. There are tables that you can plug the numbers in and look at. That means what we are allowed to raise in tax revenue in 2021 is \$629,831.00. **Supervisor Shepler** noted ah excuse me.....**Councilman Galusha** replied let me finish. **Supervisor Shepler** replied but the thing about (inaudible). **Councilman Galusha** replied they are. This budget is proposing to raise \$836,710.00. That is a difference of \$206,879.00. So we are exceeding the 2021 Tax Cap Limit by \$206,879.00. Anybody who doesn't trust these numbers I would encourage you to call the Comptroller's Office and speak to them. I spoke to them and have emailed them numerous times. I wrote up exactly what my understanding was and what I just told you. I sent it back, and I asked them if I had it correct, and they said it appears that I understand it. So I am just telling you the numbers are available on this website, Open Book New York. That is where the Tax Levy Limit is, and it is calculated. **Supervisor Shepler** responded **Randy** the Real Property Tax Levy (inaudible) for the physical year ending 2020 is \$812,859.00. **Councilman Galusha** replied yup, that is in here. **Supervisor Shepler** responded from that you take the \$89249.00. **Councilman Galusha** replied yup. **Supervisor Shepler** continued noting from that you've got the Tax Base Growth Factor which is 1.0032%. **Councilman Galusha** responded yup. **Supervisor Shepler** continued noting we've got the Allowable Levy Growth Factor which is 1.0156. **Councilman Galusha** replied that is all in here. **Supervisor Shepler** continued noting then you come up with \$728,080.00. The 98,249 has already reduced it to come up with the \$728,080.00. **Debbie Runyon** noted you have to deduct it again. **Supervisor Shepler** replied no you do not. **Councilman Galusha** replied yes, you do. **Supervisor Shepler** interrupted noting no, you do not. **Councilman Galusha** responded the Comptroller told me different. Let me explain so you folks understand. The reason that you..... We exceeded the Tax Cap by 98,249 last year so to get down to the limit you have to deduct that. That is to get to the limit. We already have that money in the bank so you and only raise \$728,080.00. We already have 98,249 in the bank so you have to subtract that from your levy rate. The Comptroller told me. She said it is

confusing because it gets deducted twice. It get's deducted from what you actually raised last year because you went that much over the cap. And it gets deducted this year because you already have it in the bank. **Supervisor Shepler** noted **Randy**. **Councilman Galusha** continued noting she explained it to me. I wrote it up. I sent it back to her. I said this is what I understood you to tell me. She said correct. **Supervisor Shepler** responded yes, and I said in the beginning what you said was incorrect. Neither is what I am saying because if you take the \$206,879.00 and deduct 98,249 that leaves us \$108,639.00. If we want to achieve the Budget which is bare bones that we've got at this point in time we would have to increase our taxes this year for 2021 somewhere in the neighborhood of 18%. Alright. So what we are doing, and it is legitimate, and has been approved by the Comptroller's Office, and it is correct. To take it the way that we have taken it.....I've taken it here, and it's been reduced once. You don't have to reduce it a second time. The money is coming back in to the Highway Department, and you come up with a tax rate of 5.01, and you deduct last year's tax rate of 4.89, and then you divide it by 12, 0.12 which is the difference and you come up with 2.45% so rather than raising the taxes approximately 18% this year we are going to raise the taxes 2.45%. **Pat** is going to be able to get his \$98,249.00 back. Which he would get back anyhow, and they are able to look at making the purchase of a truck and whatever is necessary. They are band aiding those trucks together to the .....We have 6 trucks..... **Councilman Galusha** interrupted noting I am not disputing that. I am on **Pat's** side, and I want to raise money to buy equipment. What I don't want to do is mislead people about what we are doing. **Supervisor Shepler** replied we're not. **Councilman Galusha** continued noting the 2.5%.....**Supervisor Shepler** interrupted noting 2.45. **Councilman Galusha** noted 2.45% that's over and above a number that was between 16 and 17% above the limit. **Supervisor Shepler** interrupted noting it was 18. Something last year. **Councilman Galusha** replied it was 16% on the tax rate. It was almost 17% on the tax revenue. **Supervisor Shepler** responded **Randy** if they had taken the amount last year, and let's say they were successful, and they had passed the Tax Cap Levy last year, and they had raised the \$98,249.00. Let's say that that was all done. This year we have gone forward. We have got a Tentative Budget. We have passed the Tax Cap Override. So we are capable of going over the limit on taxes which is a prudent thing to do in my opinion, and we are now raising the taxes 2.45%. Last year because they didn't pass the Tax Cap Override they had to put the \$98,249.00 in a Reserve Account. It was done. That money now has to be deducted from the Anticipated Appropriations minus the revenues to come up with the anticipated amount to be raised in taxes. Which is what we have done. **Debbie Runyon** asked **Randy** do you have the chart that shows it gets subtracted twice with you today. **Councilman Galusha** replied I do not have it filled out, no. It is.....**Debbie Runyon** noted but you have the chart. **Supervisor Shepler** noted there is a chart on the State Comptroller's (inaudible) that you can look at. **Debbie Runyon** noted and it subtracts it twice. **Councilman Galusha** responded right, it does. **Supervisor Shepler** replied you don't have to do it that way though. **Councilman Galusha** responded there is only one way to do it. **Supervisor Shepler** replied no, there is 2 ways to do it, and that is what the Comptroller's Office has indicated. **Councilman Galusha** replied that is not correct. Look if you call the Comptroller's Office, and you tell them what we are proposing to raise in taxes 836,710, and you ask them if we did not pass, if we didn't pass the Local Law allowing us to override it, how much money would we have to put in a Reserve Account, and I can guarantee you the number that they are going to give you is \$206,879.00 because that is how much we are exceeding the Tax Levy Limit. **Supervisor Shepler** responded but we have passed the Tax Cap Override. **Councilman Galusha** replied right so you.....So that is how much you are exceeding.....So you are exceeding the Tax Levy Limit by that amount of money. **Supervisor Shepler** replied yes, but how much are we raising the taxes based on that information. 2.45% which is the

bottom line. **Councilman Galusha** responded over, over a number that was inflated last year. Because now you have built that into it. **Supervisor Shepler** replied it doesn't go away **Randy**. Every year your taxes go up.....Your taxes are due you never lose the amount that you were taxed last year, and that is unfortunate. **Councilman Galusha** replied if you stayed within the Tax Levy Limit we would only be raising \$728,080.00. **Supervisor Shepler** interrupted noting they didn't stay within it last year. They didn't stay within it the year before. **Councilman Galusha** replied yes, they did. **Supervisor Shepler** continued noting we unfortunately cannot stay within it this year. **Councilman Galusha** replied they have not exceeded the Tax Levy Rule hold on. They exceeded it in 2020. They have not exceed it in 2019. **Supervisor Shepler** interrupted noting well there was no Levy in 2020. **Councilman Galusha** replied hold on. There was a limit. **Supervisor Shepler** continued noting they didn't.....They didn't pass the Tax Cap Override. **Councilman Galusha** replied there was a limit. It was \$714,610.00, and they raised \$812.859.00 that is the 98,249 over. **Supervisor Shepler** spoke over him noting which (inaudible) the 98,249, yes. **Councilman Galusha** continued noting what I am telling you is they have not exceeded the Levy Limit in 2019, in 2018, in 2017. **Supervisor Shepler** interrupted noting it was never (inaudible). **Councilman Galusha** continued noting In 2016, in 2015, in 2014, in 2013 they ex.....It appears that they exceeded it in 2012. That is the first time it was exceeded. I don't have data going back past that. So in 2020 was the first time since 2012 we exceeded the Tax Levy Limit, and now we are going to do it again. **Supervisor Shepler** replied yes, but we covered ourselves by passing the Tax Cap Override. **Councilman Galusha** noted but that doesn't mean you are not exceeding the limit. That just means you are.....**Supervisor Shepler** interrupted noting and we have.....And listen with our Revenues being down as much as they are being down it is unfortunate, but somewhere it has to be made up, and it is having to be made up unfortunately with the Taxpayers at 2.45%. Does anybody in the audience have any additional questions in regard to the 2021 Budget? Because **Randy** and I could sit here, and go at it all night. **Councilman Galusha** replied yup. Yes, **Deb. Debbie McIlwraith** noted OK, so the Revenue was down. I understand that that had a lot to do with some questionable doings concerning the handling of the Assessors. The way that they were treated. I think that had a lot to do with it. It was explained that, that.....**Supervisor Shepler** interrupted noting no, that is not why the Revenues were down. **Debbie McIlwraith** continued noting explain to us that is we didn't have the Personnel (inaudible) to properly assess things we were going to lose revenue, and it appears that because their legs were tied, and they couldn't do their jobs the way they needed too that we ended up losing money. We need to take some kind of measures to make sure that kind of thing doesn't keep happening. **Supervisor Shepler** responded we have the same staff in there that we have had for years. The reason the revenues were down this year is because of the unfortunate Pandemic that has occurred with Covid, and the revenues have not been coming into the County. The County is the one who predominately provides us with our revenues. **Councilman Galusha** asked which revenues are we talking about here. **Supervisor Shepler** replied we are talking about the Sales Taxes. **Councilman Galusha** noted **Mike Swan** said Sales Tax is only down 2% this year. **Supervisor Shepler** replied alright, I'm telling you that is not true. **Councilman Galusha** replied it may be down more next year I.....Who has a crystal ball? I don't. **Supervisor Shepler** interrupted noting and he said.....She continued noting **Mike Swan** as well as the County have indicated that it could take us as much as 4 years to recuperate from this Pandemic. **Debbie McIlwraith** noted it is not all about the Pandemic. **Supervisor Shepler** asked what is it about then. **Debbie McIlwraith** responded it's about how people were unjustly treated before that. Taking away the pay from some of our finest, hardest working citizens. Treating them like dirt that is how it got started. **Supervisor Shepler** replied the pay rate the Assessor was getting was \$22,000.00. The Assessor, **Mr.**

**Birdsall**, decided to split his pay the Clerk in that office, **Mrs. Baker**. **Councilman Galusha** noted that is because she was going to be cut. **Supervisor Shepler** continued noting that was his decision to split his pay. Not mine. Not yours. His decision. **Debbie McIlwraith** replied he very self sacrificing. He shouldn't have to be. He was saving the Town's rear end because he is a good man. He shouldn't have had to do that. People made it necessary for him to make that hard decision. **Supervisor Shepler** replied thank you. Thank you. Does anybody else have any further discussion in regards to the 2021 Budget going forward? No? **Councilwoman Harris** noted does anybody want to ask anything to **Randy**. **Councilman Galusha** noted if anybody wants to ask me I will give them my phone number. They are more than welcome to call me or email me. **Supervisor Shepler** replied thank you. Alright with that being said, and nothing else coming from the floor I adjourn the Public Hearing at this point in time. **Mary Eddy** asked are we still doing the Budget Workshop on Monday. **Supervisor Shepler** replied yes we are at 6:30 pm, and for everybody's information the Regular Town Board Meeting that is normally scheduled on the second Wednesday of the month this year happens to be a Holiday, Veteran's Day, and it has been moved to the 12<sup>th</sup>. So it will be on Thursday evening not Wednesday evening. Alright. Thank you very much for coming out everybody.

Respectfully Submitted,

Susan E. Staples, Town Clerk

December 07, 2020