

November 09, 2020 Budget Workshop

**MINUTES OF THE BUDGET WORKSHOP OF THE TOWN BOARD OF THE TOWN OF THURMAN, NEW YORK HELD NOVEMBER 09, 2020 AT THE THURMAN TOWN HALL 311 ATHOL ROAD, ATHOL, NEW YORK, COMMENCING 6:30 PM.....**

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

**Mr. Randy Galusha, Councilman**

**Mrs. Joan Harris, Councilwoman**

**Mr. Doug Needham, Councilman**

**Mrs. Susan Shepler, Supervisor**

**RECORDING SECRETARY: Susan E. Staples**

**PLEDGE OF ALLEGIANCE TO THE FLAG:**

**ROLL CALL:**

**DISCUSSION: Supervisor Shepler** noted what I would like to do is go line by line in the Preliminary Budget of 2021. If we have any questions or any if we (inaudible) it would take 3 Board Members not just one, and at the end we will all have a vote to either pass it or to not pass it. **Councilman Galusha** noted so we are going to vote on the total Budget at the end. **Supervisor Shepler** replied we can this evening, yes. **Councilman Galusha** asked how are we going to keep track of what changes are going to be approved. **Supervisor Shepler** responded well we'll keep track here, and I have asked **Councilman Needham** to work with me to keep track. I'll keep track, and we'll both work from there. The **Town Clerk** noted I'll be keeping track also. **Supervisor Shepler** noted alright, we'll start out with the General Fund Revenues. Real Property Tax Interest and Penalties: \$2,620.00. **Councilman Galusha** noted you skipped the Payment in Lieu of Taxes in..... **Supervisor Shepler** replied I have a 0 there. **Councilman Galusha** replied I realize that, but in the past we have always received that. In 2019 we received over \$2,000.00. Is there a reason why we don't expect that this year? **Supervisor Shepler** responded yes, I do believe I explained that earlier on. We are not getting.....You know how this year we got the reimbursement from the Insurance to be going towards to the Insurance where the amount was less, and then we've got it down. That and there was \$100.00 found in the Tax Collector's Office. I don't imagine she will find that again. There was \$1.00 and maybe 10 cents in found in the closet here, and that pretty much was how it was so.....That is why it is a 0. Occupancy Tax \$30,000.00. Non-Property Tax Distribution \$350,000.00. **Councilman Galusha** noted before you go on past that one. I actually worked on some proposed revisions for the Budget, and one of the things that we could do to close the gap on the excess Levy that we have in our Budget is to increase some of the Revenues, and for the past several years our Sales Tax has exceeded.....\$400,000.00 it's been between 400 and \$460,000.00.....**Supervisor Shepler** noted but.....**Councilman Galusha** replied let me finish. **Supervisor Shepler** replied that is fine. **Councilman Galusha** continued noting so far this year we have taken in 423,000, and that is in the middle of a Pandemic. So every dollar that we increase that Revenue for now is a dollar less we have to raise in taxes, and under budgeting our Revenue like that for no apparent reason just doesn't seem to make sense to me. I would prefer is we raise that to 400,000. **Supervisor Shepler** responded I would recommend that you go back, and talk to the Comptroller's Office, and they will tell you straight up that it is smarter to lowball your revenues rather than to over estimate because if you come in over

estimating them, and you don't have the money there is an issue. **Councilman Galusha** responded I understand (inaudible). **Supervisor Shepler** interrupted noting right now I want to correct something you said at the last meeting. I have a letter here from **Lynch** he sent to all of the Supervisors. We are not down 2% we are down 4.5%, alright. I want to correct that. I didn't think 2% was accurate when you mentioned it. **Councilman Galusha** noted that is what **Mike Swan** stated in public. I believe it's in the Post Star, the Post Star. **Supervisor Shepler** replied well this came out on 11-6 at 3:33 pm, alright, and it is down.....It says as noted today we will receive 4.5% less in Sales Tax than in prior years. **Councilman Galusha** responded OK that is fine. **Supervisor Shepler** responded OK, so back to our (inaudible). So what are you trying to increase **Randy**? **Councilman Galusha** replied the Sales Tax to something that reflects more of what we normally get. I understand under budgeting revenues so that you have that cushion come the end of the year, but when people are doing that they are not trying to close a \$206,000.00 gap like we are in our Budget. **Supervisor Shepler** responded and you are not going to close it by raising your revenues. That is going to cause more of a discrepancy. **Councilman Galusha** replied well actually if you want to entertain that I actually have a list of changes that we could by incre.....Modest increases in just a few revenues. By cutting a few things in our appropriations, and then if we have any fund balance which is a question that is still on the table as far as I am concerned. I've asked throughout the year what our Fund Balance is, and I have never gotten the answer, and right now I know that just in 2020 we have \$73,000.00 in sales tax. Because we have taken in \$423,000.00, and we only budgeted 350,000. So that should be a fund balance right there. In 2019 I have no idea what our Fund Balance was at the end of that year. It still is not clear to me. **Supervisor Shepler** replied 2019 nothing is clear thank you. **Councilman Galusha** replied I understand that. We are 11 months into a new year, and we still don't know what our Fund Balance is for 2019. How is that possible? I mean that should have been known within 2 months of the beginning of the year. **Supervisor Shepler** replied it should have been, but it wasn't in 2019. In 2020 it was. **Councilman Galusha** noted in the past if you look at our Budgets up until the last couple of years you always applied some amount of Fund Balance to the Budget. Applying Fund Balance and changing the estimate on our Sales Tax Revenue, and a couple of other things. Reducing a few expenses by a modest amount, and you close that gap to an amount that.....I mean we could theoretically close it to 0. Have 0 excess funding.....**Supervisor Shepler** interrupted noting it is not going to happen. It can't happen, and we (inaudible). **Councilman Galusha** interrupted noting we are sitting on 73,000 Fund Balance from Sales Tax. And we increased our Sales Tax Revenue by 50,000 you are up \$123,000. That goes a long way towards closing that gap. **Supervisor Shepler** interrupted noting and we are discussing.....**Councilman Galusha** continued noting cut a few things out of the Budget, and all of a sudden you are there. **Supervisor Shepler** interrupted noting in discussing.....In discussing with **Mike Swan** and **Rob Lynch** they're not anticipating us to have an increase next year, alright. **Councilman Galusha** responded I wouldn't suggest an increase. I'm not suggesting an increase. **Supervisor Shepler** replied well you're recommending that we increase the Revenue, and I am not suggesting that we do it. **Councilman Galusha** responded I'm suggesting \$400,000.00. **Supervisor Shepler** replied does anybody else on the Board want to raise the revenues for the Sales Tax. Speak now please. **Councilwoman Harris** replied let **Randy** finish. **Supervisor Shepler** noted I asked a question, and I think it is fair. **Doug** do you wish to raise the..... **Councilman Needham** replied no. **Supervisor Shepler** asked **Ed** do you wish to raise the Tax.....**Councilman Brown** replied I would like to study a little more on that myself. **Supervisor Shepler** replied on the Revenue. On the Revenue side of things. **Councilman Brown** replied (inaudible). I would like to see those papers. **Councilman Galusha** responded if you would like to entertain it I have a proposal here with

some.....**Supervisor Shepler** interrupted noting can I ask you why you didn't bother to bring it in before now. You do this every month. **Councilman Galusha** responded because I just got it done just before the meeting quite honestly. I mean I worked on it all day, and I just printed it just a short time ago.

**Supervisor Shepler** spoke over him noting and I appreciate that. **Councilman Harris** asked (inaudible) do you want to make copies of it. The **Town Clerk** noted I'll go make copies. **Councilman Galusha** noted I have copies of it here, I mean. Oh let me just say this before I do that. Let me just go through what is just my opinion, and I want.....**Supervisor Shepler** interrupted noting why don't we go line by line like was suggested. As we hit a line then you can speak about it at that point in time, OK. **Councilman Galusha** replied if that is the way you want to do it, sure. **Supervisor Shepler** replied I think that that is fair, and that way we are not bouncing all over with it. The Town Clerk's Fees are \$400.00 on Revenue. Copy fees are \$10.00. Dog Control Fees are \$100.00. Vital Statistic Fees if \$50.00. Refuse and Garbage charges are 1,400. **Councilman Galusha** noted 14,000, and you could raise that because actually we've been getting more than \$15,000.00 every year for the last few years at least. The **Town Clerk** replied no, no, no.

**Supervisor Shepler** replied no, we have not. The **Town Clerk** noted this year we've got.....**Councilman Galusha** interrupted noting well in 2019 we got 15,106, and I think the year before that I don't have that number in front of me, but this year we are already on track to exceed that. The **Town Clerk** replied we were down the previous years before that. We just went up this year and last year because of the fact that the private trash went up on their rates. **Councilman Galusha** responded so for 2 years we have exceeded \$15,000.00 that is my point. I am not going to argue over \$1,000.00. I am not here to pick every dollar. I am just saying that is a number I put in there. **Supervisor Shepler** replied OK, Interest and Earnings is 0. The Reserve Account is 0. Rental of Real Property \$100.00. Licenses \$300.00. Marriage Licenses \$35.00. Fines and Forfeits of Bail \$800.00. Sales of Surplus Scrap this is for the Highway it's 1,500. Unclassified Revenue is 25. Interfund Revenues is nothing. State Aid we no longer have State per Capita Aid. We have State Aid Mortgage Tax it is 11,000. Which is where it should be I was told. Programs for the Aging is 1,700. State Aid Youth we are putting it at 0 because there is nothing at this time. AIM Related Payments is \$21,996.00. Going down to Town Board we are not going to be adding to the expenses. Town Board 12,784. Town Board .4: 3,000. Town Justice is 5,720. .12 is 5,600. The .2 for the Justices is 1,500, and her .4 is 3,000. Supervisor is 10,800. .12 is 19,500. The .4 is 3,000. Director of Finance \$2,090.00. Page 3 Tax Collector is 3,184. .4 is 2,500. Assessor .1 is 11,000. .12 is 11. Thousand excuse me. 11,000. .4 is 3,275. Town Clerk .1 is 19,200. **Councilwoman Harris** asked do we have to raise that to meet the minimum salary. **Councilman Galusha** replied we should. **Supervisor Shepler** replied raise what to do what. **Councilman Galusha** responded we should actually propose in here I put in 2% pay raise for some of the employees. (Inaudible). **Councilwoman Harris** noted so it is on there.

**Supervisor Shepler** continued noting Town Clerk .12 is 4,000. Town Clerk .4 is 2,000. The Attorney is 7,000. Engineer is 15,000. Elections is unchanged at 1,500. Buildings .1 is 10,000. .4 is 46,000. Special Items unallocated Insurance is 25,000. Municipal Association Dues are 1,600, and Contingency is 10,000. Dog Control.1 is 3,000. .2 is 100. .4 is 1,000. Registrar of Vital Statistics is 1,040. The Laboratory .4 is 2,200. The Ambulance is unchanged at \$50,000.00. The Superintendents of Highways .1 is 50,000. Superintendents of Highway .2 is 1,200. Garage is 20,000. Street Lighting .4 is 1,000. Veteran's Services is unchanged at 250. Programs for the Aged is unchanged at 7,500. Tourism also known as Occupancy Tax is \$30,000.00. Page 5. Youth Programs .4 is 1,625. Historian .4 is 50. Refuse and Garbage .1 is 25,600. .4 is 22,000. Cemeteries .1 is 4,600. Cemeteries .4 is 700. Home and Communities Services Personnel 6,500. Employee Benefits, this is the Town's side. State Retirement is 15,000. Social Security is 17,000. Workers Comp is 7,150. Unemployment insurance is 2,500. Disability Insurance is 500. Medical

Insurance is 37,000. Highway Revenues. Transportation Services is 269,713. Sale of Scrap is 500. State Aid Chips is 184,300. Highway Fund Expenses. General Repair \$278,648.00. General Repairs .4 50,000. Capital Outlay .2 is 184,300. Bridges Capital Outlay is 5,000. Contractual .4 is 5,000. Machinery Equipment is \$77,213.00. Contractual .4 is 100,000. Brush and Weeds Personnel Services is 5,600. Snow Removal Personal Services .1 is 37,000. Contractual .4 is 125,500. Highway Equipment and Capital Outlay Equipment .2 is 100,000. Employee Benefits, State Retirement 57,000. Social Security \$27,021.00. Unemployment Insurance 2,000. Disability Insurance is 1,000. Medical Insurance is 133,000. Workers Comp is \$7,150.00. **Councilwoman Harris** noted it is 133 and not (inaudible). **Supervisor Shepler** responded 133,000, um hm. Did you want me to read off the Summary Pages or not? Did you want me to read the Summary Page? **Councilman Needham** noted yeah, you should do that (inaudible).

**Supervisor Shepler** replied alright the Summary Page according to the current Budget in front of you the General Fund Appropriations \$547,768.00. **Councilman Galusha** replied excuse me I didn't realize there was a math error on that 547,768 is actually 548,768. 548,768. **Supervisor Shepler** replied alright thank you. Did you do the math **Randy**? **Councilman Galusha** replied I went through the Budget that you gave, and I did it by hand, and I also did it on a spread sheet, and everything I came up.....Somebody should check me just to make sure I didn't punch in the wrong numbers. **Supervisor Shepler** replied I'll check it again. **Councilman Galusha** replied it's just the total is off, and I am not sure which is the error.

**Supervisor Shepler** responded I will check it, thank you. Based on figures at hand though, without double checking what **Randy** has to say, Revenues are 434,636. To be raised in Taxes is \$113,132.00. The Assessed Value and then you've got your tax rate which could be just slightly different, but we have .68 at this time. Highway is 1,195,432. Revenue is 454,513, and you take out the 98,249 to be raised in taxes is \$642,670.00 at a tax rate of 3.86. Fire appropriations are 80,000. To raise in taxes are 80,908, and their tax rate is 0.47 totaling 5.01. Based on what is in front of us now not including any changes. The Tax Rate from last year was 4.89. The Tax Rate for this year is 5.01. You take the 4.89 from the 5.01 and it's 0.12, and then you mul.....You divide that 0.12 by 4.89 from last year, and it comes up to 0.02453. You move the decimal point places, and it's 2.45% increase in taxes. **Councilman Brown** asked 2.45.

**Supervisor Shepler** replied 2.45, yes. I'm sorry. So you wanted to talk about which Fund was it again. The Non Property Tax Distribution? **Councilman Galusha** replied so actually if you would indulge me to just try to explain what I am thinking in general terms, and then I'll offer you.....You can take a look at this. I have copies for you. So I mean fundamentally I have a problem with the fact that we are sitting on \$98,249.00 that when applied to this year's Budget should result in a Tax reduction both in the amount of revenues to be raised, and in the tax rate That should be a given. I mean it just is. There is no way we should be facing a Tax Increase this year. I mean our expenses did not go up that much, OK. So that is the premise I started from, and as I explained before if we do some increases in our projected revenues, and we do some cuts in the appropriations, and everything that I changed from what you proposed here is highlighted in yellow although I did notice that I missed a couple of things in my haste of doing it so just look at it closely. Make sure that what I have done in.....When I give you this just consider it a rough draft because I am not saying that this is a final answer or that I have all the answers. I am not suggesting that. This is what I am proposing to close the gap, and reduce what we are proposing to raise in revenues. So to begin with the.....**Supervisor Shepler** interrupted noting can we have copies please. So that we can use..... **Councilman Galusha** responded I just want to explain what I have done before everybody starts getting.....You know looking at it so to begin with the Worker's Comp when you talk to self, the Warren County Self Insurance you can get the actual number of what it is. We don't have to guess what it is. For Thurman, let's see I don't have it on that. I took the number from Self Insurance,

and you can apportion that between Highway and General Fund because, correct me if I am wrong, but we have a total of 21 employees in Town. Seven of which work for Highway, and 14 are in General Fund. So it is something close to that. We can adjust it OK,.....**Supervisor Shepler** interrupted noting yeah, it needs (inaudible). **Councilman Galusha** continued noting but, it is not 50/50 is my point. So Highway shouldn't be paying 50% of the Worker's Comp when they don't have 50% of the employees. So that is one thing that I did here. I also included the Reserve Levy as revenue for the Highway were you agreed that it should be. I did this. I ran the numbers two different ways, and I am assuming that we are going to come up someplace in between these. I ran these assuming that we had no fund balance to apply to it. Then I ran it assuming that we had enough fund balance to cover the 206,000 excess levy that we're confronting. So if we did assuming no fund balance the amount that we would be raising in taxes would be \$761,338.00. The excess levy of that number would be \$131,507.00, and our tax rate would go down \$4.56. Now, if we have, and I would like to know what the Fund Balance is both last year and what we are currently projecting this year. Because if we have that I mean we already know we have 73,000 in excess fund balance that we didn't know we had before, and if we use enough fund balance to close that excess levy it could actually make it 0. So we have 0 we don't exceed the Tax Cap Limit. **Supervisor Shepler** interrupted noting well the Tax Cap Limit is moot because we passed the Tax Cap Override. So that does not a.....**Councilman Galusha** responded it is only moot in the sense that you can now spend all the money it doesn't.....It still means that you are going to raise people's taxes. You're still raising that revenue. That is not a moot point. I mean it doesn't give you unlimited carte blanche to just raise taxes as much as you want. **Supervisor Shepler** interrupted noting I never indicated that it did **Randy**. Never indicated that it did. **Councilman Galusha** continued noting OK, but we are still \$206,000.00 over the Tax Cap, OK. So running the numbers the other way assuming we close that gap using the excess levy, and I am not suggesting we have enough excess levy to do that. I am just saying if we did. The total taxes we would be raising would be \$629,89.00. The Tax Rate would go all the way down to \$3.77. Now the tax rate up until just 3 years ago was \$4.07. We have \$98,000.00 we are sitting on. I'm not suggesting we are going to get it all the way back to that. **Supervisor Shepler** asked what is 2.45%. **Councilman Galusha** replied 2.45 is on top of the 16% to 17% increase from last year. **Supervisor Shepler** replied last year is last year. This is this year, alright. Last year's taxes you are not going to erase. **Councilman Galusha** replied not the way we are doing it, yes I agree with that. So.....**Supervisor Shepler** interrupted noting again **Randy** let me just reiterate that the way you are doing it is not wrong, but neither is the way that I've approached it and presented it either. **Councilman Galusha** continued noting so a couple of other things that we don't have a handle on yet. I'm still waiting for the **Empire State Development** to tell me the answer on **Whitespace**. They promised to get back to me on it.....**Supervisor Shepler** interrupted noting it is going to be a while. I have also spoken with them too, unfortunately. **Councilman Galusha** continued noting OK, so they have the contract. They have the extension. They are reviewing it. They promised me a conference call. It hasn't happened yet. This Budget doesn't account for **Whitespace**. We could still be on the hook for it. **Supervisor Shepler** interrupted noting no, it does not. **Councilman Galusha** noted one other thing that somebody brought to my attention that in the past we always had a \$1,000.00 in our budget for a Health Officer. **Supervisor Shepler** asked for what. **Councilman Galusha** noted for a Health Officer. **Supervisor Shepler** responded that is, that is taken care of at the County level, and that is \$1,500.00. It's split between Warrensburg and Thurman, and we never take a dollar out of our Budget for it. **Councilman Galusha** replied so having said that, that it what I started with, and I did include in this a 2% raise for all General Fund Employees except Supervisor and Town Board. I included to give it to everybody else. I, there is a

number in here for the Highway crew, but I don't know what the actual numbers based on to tell you the truth. So that I think I went with whatever was the (inaudible), so. He then passed out copies.

**Supervisor Shepler** noted **Randy** I thank you very much for the time that you have put into this.

**Councilman Galusha** noted so the column all the way on the right are the numbers that I am proposing. Some of them are based on actual numbers like the Worker's Comp. That is an actual hard number. Warren County actually.....It was about \$16,000.00 and change is what Worker's Comp was going to be. They have tax levy that they apply to it 15%. So it reduced it, and I can't remember the exact number off the top of my head. Health Insurance that is just based on a projection of what we have already done this year, and what we have done in the past. **Supervisor Shepler** noted again **Randy** by increasing your revenues that is going to cause a problem. **Councilman Galusha** replied it's....The only revenue that increased significantly was the Sales Tax. The only other revenues maybe on the Highway side. I can't remember what.....**Supervisor Shepler** interrupted noting well. **Councilman Galusha** continued noting the Highway side revenues were actual numbers. **Supervisor Shepler** replied yeah, so were the General Fund. **Councilman Galusha** responded well no. Sales Tax projection we are estimating that. **Supervisor Shepler** replied based on information that has been given to us by the County. Yes, that is correct, and I am happy to go by what the County is willing to say, and what they are anticipating. **Councilman Galusha** responded so 4 ½ % is what we normally get. We normally get.....**Supervisor Shepler** interrupted noting that was this year. We got 4 ½% less this year. During.....They are anticipating a regular reduction. **Councilman Galusha** responded do you want to know. I can tell you what it is for the last 5 years I've got it right here. **Supervisor Shepler** replied I don't care about the last 5 years. I am talking about 2021. **Councilman Galusha** replied right. **Supervisor Shepler** continued noting and I am talking about from the Treasurer's Office, and from the person who is doing the Budget for the Town. **Councilman Galusha** responded we have gotten 460,000 in a year. Within the last couple of years. **Supervisor Shepler** responded yes, but we haven't been faces with a Pandemic before have we. **Councilman Galusha** responded no, and based on the Pandemic we've got \$423,000.00. So I mean I understand the principle of underestimating.....**Supervisor Shepler** interrupted noting can I ask you why you are willing to raise Real Prop....Rental of Real Property to \$200.00 when we don't even know that we are going to be able to open up. **Councilman Galusha** responded I mean based on 2019 we took in \$275.00. **Supervisor Shepler** interrupted noting you can't base it on 2019. **Councilman Galusha** replied I'm not arguing with you over 100 bucks. Put it back to 100 bucks. I don't care. These numbers are just.....**Supervisor Shepler** interrupted noting fines and penalties in dog cases \$1,500.00. **Councilman Galusha** replied of dog cases that.....**Supervisor Shepler** interrupted noting yup. **Councilman Galusha** continued noting that is fines, forfeitures and bail. **Supervisor Shepler** responded you have dog cases here. I apologize. It is the next line up. I apologize. **Councilman Galusha** replied OK, thank you. I mean I am just basing that on what we have gotten in the past. **Supervisor Shepler** noted Unclassified Revenues you decreased it down to nothing. **Councilman Galusha** noted I'm sorry, where are we looking. **Supervisor Shepler** responded A2770. **Councilman Galusha** replied it went from \$25.00 to nothing. I mean I'm not.....I mean I do have \$25.00 I just left it at 0 so. **Supervisor Shepler** noted the State Aid Youth Program 875 is a stretch. I can see raising it to 900. **Councilman Galusha** replied I mean how do we know we are not getting anything. Have we been told.....**Supervisor Shepler** interrupted noting well we haven't been getting.....We are not getting anything this year, and we haven't meet the criteria so we are not going to get anything next year based on the information that I have received. **Councilman Galusha** responded OK, well if you have good information on that then 0 it out. I'm not going to argue with you on that. **Supervisor Shepler** noted and I think right now looking at 2% increase

for people is not I don't think financially very smart at this point in time. **Councilman Galusha** replied I don't think it is unnecessary at all. I mean I am not proposing a raise for the Board or the Supervisor. I'm just.....**Supervisor Shepler** noted and the Director of Finance you are going to 0 that out. That is a stipend that the Director of Finance is entitled to. **Councilman Galusha** replied yup, I zeroed it out. **Supervisor Shepler** asked did you 0 out the other stipend in Town also. **Councilman Galusha** replied no. **Supervisor Shepler** replied why not. **Councilman Galusha** replied because they got that last year. **Supervisor Shepler** responded and this has been a stipend that has been available to the .....**Councilman Galusha** interrupted noting yup. **Supervisor Shepler** continued noting the Chief Financial Officer going back in history. **Councilman Galusha** replied yup. **Debbie Runyon** noted not last year. **Supervisor Shepler** responded it was last year. This year it wasn't. **Councilman Galusha** noted I increased the Medical Insurance \$1,000.00 based on the project.....Based on what is going on this year because it is going up. **Supervisor Shepler** replied we already increased it. **Councilman Galusha** replied I know you did, but based on what it is so far this year 37,000 would cover it. **Supervisor Shepler** asked it wouldn't cover it. **Councilman Galusha** replied nope it won't. If you do the math based on what we have expended so far this year 9 months into it we fall short. **Supervisor Shepler** noted and you are reducing the refuse and garbage the .4 by \$2,000.00 based on what. **Councilman Galusha** replied which line is it on, I'm sorry. **Supervisor Shepler** replied A8160.4. **Councilman Galusha** replied well in 2019 it only cost us 8,865, and I would have to look up what it is so far this year. **Supervisor Shepler** replied the rates have gone up, and are going up. **Councilman Galusha** replied OK, so we can tinker with that number again, but I'm not sure if I have that.....**Supervisor Shepler** noted Social Security you can't reduce. Worker's Comp I don't recommend reducing. **Councilman Galusha** replied that is a hard number from the County. If you add the Worker's Comp under General Fund and the Highway that number is directly from the county, and that is not going to change. That is what it is for next year. **Supervisor Shepler** responded I will verify that tomorrow because we got our figures from them too. Sales of Surplus Scrap for the Highway you've got reduce that down to 5....To 0. Based on what. **Councilman Galusha** replied well in 2019 we got \$17.00. I mean that is not something we are guaranteed every year. **Supervisor Shepler** replied I can guarantee you that they are well over that this year, and they most likely will be over that next year. Highway .1 General Fund Repairs what is that increase based on. **Councilman Galusha** replied that number was given to me, and I am not sure what it is based on. **Supervisor Shepler** replied I don't know who gave it to you, but the 278,000.....The 278,648 came from **Pat**. **Councilman Galusha** replied well some of these numbers in the Highway we given to me, and I can't honestly attest to the basis of all of them. **Supervisor Shepler** replied well I am going to tell you the numbers that you see on the 2021 Proposed Preliminary Budget from me were from **Pat**, OK, and he has a reason for these figures to be these figures. And why are you reducing the equipment .2 from 77,213 to 50,000? **Councilman Galusha** asked do you have an answer for that. **Pat Wood** replied what is that. **Councilman Galusha** replied Machinery Equipment. **Supervisor Shepler** replied it is \$77,213.00 **Pat**, and that is the information you gave us. According to **Randy** I guess you are reducing it. **Pat Wood** responded I don't believe I reduced it. That, I think that I left that the same as my Budget request. **Supervisor Shepler** replied yes, you did. **Pat Wood** continued noting and my requirements for the payroll I had nothing to go on because they haven't passed the Union Contract.....**Supervisor Shepler** interrupted noting there is no discussing the payroll aspect of it at this point in time. **Pat Wood** interrupted noting so that is why I talked to you guys about that. I had to assume some sort of raise. I used 2% pay raise that is why that number is where it is. **Dave Binder** noted and around here that.....**Pat Wood** noted but it is just a (inaudible). **Supervisor Shepler** interrupted noting there is no discussing. It has not been ratified, and we

are not discussing it tonight. **Dave Binder** replied are you serious. We're not.....We are in a Budget Meeting, and we are not going to discuss after 6 months of negotiations where the guys stand. **Supervisor Shepler** replied no, we're not because it has not been.....The Board hasn't come to an agreement. **Dave Binder** responded I thought it was voted on, and approved by.....**Supervisor Shepler** replied it was never voted on and approved. **Dave Binder** replied really. The **Town Clerk** noted it was voted on, but not approved. **Dave Binder** responded really, it has been voted on several times. **Supervisor Shepler** replied we, no, no. **Dave Binder** replied OK, once say. **Supervisor Shepler** replied it has never been approved. **Dave Binder** replied it has never been voted on once or twice. **Supervisor Shepler** responded once, and it has never been approved. **Dave Binder** replied OK, not twice are you sure? Tell me the truth. **Supervisor Shepler** responded we have met.....**Dave Binder** replied it has been voted on twice. It has been voted on twice by now, and I can..... You are not telling .....You are not telling the truth. **Supervisor Shepler** interrupted noting I don't know where you are getting your information from, but it has never been approved. It has never been approved. **Dave Binder** noted you are not telling the truth. Tell me the truth, and I'll be happy with it. **Supervisor Shepler** interrupted noting it has never been approved. **Dave Binder** responded I didn't ask that. I said how many times has it been voted on. **Supervisor Shepler** replied we have met twice I do believe.....**Councilman Galusha** noted we need to.....**Supervisor Shepler** spoke over him noting and we voted once. **Councilman Galusha** continued noting we discussed it twice. I don't think we voted at all. The **Town Clerk** noted yeah, you voted on that once. At least once. **Supervisor Shepler** spoke over her noting it has never been voted on twice. **Dave Binder** noted we've had three negotiations. Your vote's a yes. How many other people voted yes. **Supervisor Shepler** interrupted noting you can't tell me what my vote is. **Dave Binder** continued noting your vote is a yes because when you bring.....When you agree to what we discuss, unwilling to bring another individual into the discussion, now you bring it to the Board your vote is a yes. So if there are two other Board Members that voted yes that is considered a pass. **Supervisor Shepler** replied **Dave**. **Dave Binder** noted you are wrong. **Supervisor Shepler** replied **Dave** .....**Dave Binder** replied don't tell me **Dave**. **Supervisor Shepler** continued noting I agreed to bring the information to the Board, and that is exactly what I have done. **Dave Binder** interrupted noting we discussed the information up and down with your vote as a yes. **Supervisor Shepler** responded you can't tell me what my vote is. **Dave Binder** responded when you bring it to a Board.....**Supervisor Shepler** interrupted noting nope. **Dave Binder** continued noting now you have 4 other Members to break the odds. So that is 3 people or two people or whatever to break the odds. Your vote is considered a yes. **Supervisor Shepler** replied no, **Dave** it is not. **Dave Binder** responded OK, whatever. **Supervisor Shepler** responded I was in agreement to bring the information to the Board, and that is exactly what I have done. **Dave Binder** interrupted noting OK before I leave can I ask what you brought to the Board. **Supervisor Shepler** responded no, we are not discussing that this evening because (inaudible). **Dave Binder** interrupted noting OK, but this is a Budget Meeting, and a Highway concern. **Supervisor Shepler** noted I am not bringing.....I am not bringing something that was discussed in Executive Session to the Public. **Dave Binder** interrupted noting OK so next Thursday. When is the next Board Meeting? **Supervisor Shepler** replied Thursday. **Dave Binder** replied is that going to be brought up then. Yes or no. **Supervisor Shepler** responded I can't answer that. **Dave Binder** asked why not. **Supervisor Shepler** responded it.....We will most likely bring it up at some (inaudible). **Dave Binder** interrupted noting no, not most likely I mean you are the Supervisor. Are you going to bring it up or not? **Supervisor Shepler** spoke over him noting **Dave** I am not discussing that as she gaveled. **Dave Binder** responded I don't give a fu\*\* about that thing. **Supervisor Shepler** replied I know you don't, but you need to. **Dave Binder** continued noting are



you going to bring it up. I've got guys that are working their ass off. You agree we are underpaid, and you playing a game with us. You are playing a game with us. **Supervisor Shepler** spoke over him noting oh I do. I have said that.....I.....**Dave** the discussion is over, thank you. **Dave Binder** replied the funds are there. You are making us a fool, OK. **Supervisor Shepler** responded thank you. **Dave Binder** replied OK, well you are welcome and thank you. Don't expect to (inaudible) anymore, OK. You, you.....**Supervisor Shepler** interrupted noting thank you. **Dave Binder** replied I'm done. I'm done so I made by point. **Supervisor Shepler** interrupted noting that is fine, thank you. Thank you. **Dave Binder** continued noting and I have proved my point. **Supervisor Shepler** noted alright, moving on we were discussing on the .1s we can't do anything with .1s **Randy** because there have been no decisions reached. **Councilman Galusha** replied well we can budget for them. We don't have to.....**Supervisor Shepler** interrupted noting it had.....It was budgeted **Randy** in the proposed budget by **Pat**. **Councilman Galusha** replied we can change it. **Supervisor Shepler** replied sure we can change everything, but I don't.....I am going to tell you I honestly don't think that we are being physically responsible by increasing all of the expenditures, and by.....**Councilman Galusha** interrupted noting this Budget, this budget is (inaudible) from what you are proposing. You are telling me I am fiscally irresponsible when I am proposing a reduction.....**Supervisor Shepler** interrupted noting the .1.....**Councilman Galusha** continued noting at a time when I am proposing a reduct.....I am reducing the non tax revenue to be raised, and at the same time I am doing that I am proposing giving the majority of General Fund Employees a 2% pay raise, and then whatever is negotiated with the Union for them to get a pay raise, and at the same time we are reducing the tax rate, and you are telling me I'm fiscally irresponsible. **Supervisor Shepler** replied yes, because you are giving people raises that we can't afford at this point in time. **Councilman Galusha** responded well I prefer to put raises and money into the pocket.....**Supervisor Shepler** interrupted noting and let me just say something right now. This is a workshop. It is for the Public to sit and listen, and not to participate in, thank you. **Councilwoman Harris** noted so you didn't answer **Randy**. **Supervisor Shepler** responded I cut him off, and I apologized for that and I will.....I am not answering. **Councilman Galusha** noted well I mean we don't have to go through this now. What I would ask you to do is to take this, and just look at it and review it, and consider it. And look at the summary page the last page because that page it shows what **Pat's** rate would be if we just implemented this budget as it is with no excess.....I'm sorry with no Fund Balance applied, and then the second summary is if we applied the Fund Balance to cover the entire excess levy. And I suspect that we could probably fall some place in between there depending on how much Fund Balance we actually have. Which I have to get that number. I don't know how, I don't know how we re.....**Supervisor Shepler** interrupted noting all you have to do is ask for it. **Councilman Galusha** interrupted noting excuse me, excuse me. He continued noting I have asked for it several times this year, and I have never been given that number. **Supervisor Shepler** responded ask again and you will receive. **Councilman Galusha** responded so there is a.....We need to know the Fund Balance from 2019. **Supervisor Shepler** interrupted noting I can't give you that. I cannot. **Councilman Galusha** responded what is our Fund Balance from 2019. We need to know how much money was left over. **Supervisor Shepler** stated 0. **Councilman Galusha** continued noting and we also need to have some projection of what our Fund Balance will be this year. So those 2 numbers would allow us to budget responsibly. Right now we're just throwing darts at a dart board. **Supervisor Shepler** responded no, we are not throwing darts at a dart board. What we are doing is we are looking at a physically responsible Preliminary Budget for 2021 with an anticipated increase of 2.45% across the Board to the Public. That is a very reasonable..... And may I add I think in the future because of the situation that the Town is in we might want to contemplate doing a nominal increase on an annual basis

instead of trying to keep it flat. That way we might be able to afford vehicles for our Highway Department. **Councilman Galusha** noted that is something that something I agree with you on. **Supervisor Shepler** continued noting you know I think this is more than (inaudible). **Councilman Galusha** interrupted noting but going up 16 to 17 % last year, and then going up 2 ½% on top of it again this year in the face of a Pandemic.....**Supervisor Shepler** interrupted noting you never loose your previous tax base, alright. We have reduced it by \$98,249.00, and in the method in which I am doing it that is expectable. **Councilman Galusha** responded you've reduced it how. **Supervisor Shepler** responded \$98,249.00 once. Not twice, but once. **Councilman Galusha** responded you reduced it. Then how come we have a Tax Rate increase? How come we are raising more in Tax Revenue than we did last year? **Supervisor Shepler** responded because we are in what is called a Revenue Hold. We don't have.....**Councilman Galusha** interrupted noting that is just B.S. **Supervisor Shepler** replied no, it is not **Randy**. No it is not **Randy**. **Councilman Galusha** responded I'm sorry, but that is. **Supervisor Shepler** continued noting Revenue Hold is not something that is not uncommon in a very small town that don't have businesses supporting it. **Councilman Galusha** replied I understand that, but I am not going to sit here and argue with you all night with that. **Supervisor Shepler** noted I am not going to argue. **Councilman Galusha** responded we should not have a tax increase this year. Warren County cut there County Budget. Other Towns are cutting their Budgets. **Supervisor Shepler** interrupted noting Warren County is going to have I think a 4.4% increase. **Councilman Galusha** asked in what. **Supervisor Shepler** replied in taxes. **Councilman Galusha** replied no, that I can prove you wrong on because the Budget was just put out, and it was in the paper. And I know because I had a copy here. **Supervisor Shepler** responded just like the 2% less. **Councilman Galusha** read taxes would decrease for many Warren County residents. Total spending is decreasing by 2.2 million dollars. **Supervisor Shepler** replied um hm. **Councilman Galusha** replied that is Warren County. **Supervisor Shepler** replied I understand that. **Councilman Galusha** replied OK.....**Supervisor Shepler** replied I was (inaudible). **Councilman Galusha** continued noting and if you want to talk about Thurman specifically Thurman's share of the Warren County Budget is going from \$4.174 down to \$4.113. **Supervisor Shepler** replied um hm. **Councilman Galusha** noted so Warren County is reducing in the (inaudible) .....They are not on an austerity Budget.....**Supervisor Shepler** interrupted noting no. **Councilman Galusha** continued noting but they are cutting signifigently. They have streamlined a lot of stuff, and they are cutting in the face of the Pandemic. We are going up. **Supervisor Shepler** replied their employees are also not getting raises, one. Two they have.....**Councilman Galusha** noted I'm giving raises, and it is going down here. **Supervisor Shepler** replied this really isn't amusing. **Councilman Galusha** replied what. **Supervisor Shepler** replied I said this isn't really amusing. It is very serious. **Councilman Galusha** responded it is ridiculous. You're, you're faulting me for giving people pay raises, and.....**Supervisor Shepler** interrupted noting yes. **Councilman Galusha** continued noting and yet you are raising people's taxes when we don't need to. **Supervisor Shepler** replied 2.45% is a small sum. **Councilman Galusha** replied OK. You have what I have proposed for a Budget. **Supervisor Shepler** replied I do. **Councilman Galusha** noted so consider it, and I suppose at some point either we have to vote to make modifications or we have already passed the Preliminary Budget that is going to become the Budget if we don't do anything. **Supervisor Shepler** responded that is true. **Councilman Galusha** noted we have until November 20<sup>th</sup>. **Supervisor Shepler** noted it has to be filed on the 20<sup>th</sup> so we have to have a decision by the 19<sup>th</sup>. **Councilman Galusha** replied yup. **Supervisor Shepler** noted so then.....**Councilwoman Harris** noted you take it home, and you look at it, and vote on it some other night. The **Town Clerk** noted you could vote on it Thursday night. **Supervisor Shepler** noted we could. So is.....**Doug** do you have anything you would like to say in

regards to anything. **Councilman Needham** replied no, nope. **Supervisor Shepler** asked **Ed** do you have anything you would like to say in regards to anything, no. **Councilman Brown** replied no, I'm going to read this over, and discuss it. **Supervisor Shepler** asked **Joan**. **Councilwoman Harris** noted I would like to discuss it. **Councilman Galusha** noted if you have questions ask me. I don't know if I have all the answers. I mean.....**Councilman Brown** replied there are a couple of questions. **Councilman Galusha** replied sure. **Councilman Brown** noted I want to read it first. **Supervisor Shepler** noted I'm sorry. **Councilman Galusha** noted by all means check and make sure I didn't leave something out or that something is incorrect. It could be. I mean I did rush to get this done so I want you guys to check it with a fine tooth comb, and make sure that I didn't blow some calculation or something someplace. **Councilwoman Harris** noted I would like the idea of time to look at this. We screwed them last year the Town and ourselves. **Supervisor Shepler** noted well that's because they didn't do the Tax Cap Override last year. **Councilwoman Harris** noted so consequently I don't want to go ahead and do that again this year. **Councilman Galusha** noted that was only because we couldn't use the money. What she is talking about is the 16 to 17% tax increase in one year. **Councilwoman Harris** replied um hm. **Supervisor Shepler** replied that is because you didn't do a Tax Cap Override, and people sat down.....**Councilman Galusha** interrupted noting it is still a 16 to 17%. **Councilwoman Harris** noted we begged, and begged and begged and couldn't get them to approve it too. You didn't vote for it. **Supervisor Shepler** replied I was not.....**Councilwoman Harris** noted you didn't vote for it. You didn't vote for it, but you sat right in that corner and said yes, I agree. **Supervisor Shepler** replied that there should be a Tax Cap Override. **Councilwoman Harris** responded no. **Supervisor Shepler** replied oh yes. **Councilwoman Harris** replied no. **Councilman Galusha** noted let's be clear. Whether the Tax Cap Override was passed or not we are still 16 to 17% increase in one year. **Harris** noted in one year. **Councilman Galusha** continued noting the only difference was whether or not you could use that money that, this year or not. That is the only difference that made. There is still a 16 to 17% tax increase in one year. **Supervisor Shepler** responded and the Budget this year was decreased once by the 98,249. **Councilman Galusha** replied it is not reduced if the Tax Rate is going up. You can keep saying that until you are blue in the face. The Budget is not reducing.....**Supervisor Shepler** interrupted noting do the math **Randy**, and you will see that it has been done. Do you have anything else you would like to say this evening? Anybody else? No? I want to thank everybody for coming out. Thank you so much. Our next meeting is going to be Thursday evening. It is the Regular Town Board Meeting. It will be starting at 6:30 pm. Thank you. **Councilman Brown** noted Thursday. **Supervisor Shepler** replied Thursday the 12<sup>th</sup> of November at 6:30 pm.

**ADJOURNMENT:** The meeting was adjourned at **7:22pm**.

Respectfully Submitted,

Susan E. Staples, Town Clerk

December 11, 2020

Attachments



2021 TOWN BUDGET

TOWN OF THURMAN COUNTY OF WARREN

I, Susan Staples, Town Clerk certify that the following is a true and correct copy of the 2021 Budget of the Town of Thurman as adopted by the Town Board on the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Susan Staples, Town Clerk

Tentative Budget for 2021 filed in the Office of the Town Clerk on the 30th day of September, 2020, Town of Thurman, Warren County, New York.

Susan Staples  
Susan Staples, Town Clerk

Preliminary Budget for 2021 adopted by the Thurman Town Board on the 26th day of October, 2020, Town of Thurman, Warren County, New York.

Susan Staples  
Susan Staples, Town Clerk

## 2021 Budget

	Code	Final 2019	Adopted 2020	Amended 2020	Tentative 2021	Preliminary 2021	Adopted 2021
<b>GENERAL FUND REVENUES</b>							
<b><u>OTHER TAX ITEMS</u></b>							
Real Property Tax	A1001						
Other Payments in Lieu Of Taxes	A1081	1,000	2,000		0	0	
Real Property Tax Interest & Penalty	A1090	1,000	2,620		2,620	2,620	
Occupancy tax	A1113	40,000	45,000		30,000	30,000	
Non-Property Tax Distribution	A1120	400,000	350,000		350,000	350,000	
<b><u>DEPARTMENTAL INCOME</u></b>							
Town Clerk Fees	A1255	500	275		400	400	
Copy Fees	A1289		50		10	10	
Dog Control Fees	A1550		200		100	100	
Vital Statistics Fees	A1603		0		50	50	
Refuse and Garbage Charges	A2130	11,000	11,500		14,000	14,000	
<b><u>USE OF MONEY AND PROPERTY</u></b>							
Interest & Earnings	A2401	200	100		0	0	
Interest Reserve Account	A2405				0	0	
Rental of Real Property	A2410	200	100		100	100	
<b><u>LICENSES AND PERMITS</u></b>							
Licenses	A2544	300	300		300	300	
Marriage Licenses	A2545	35	35		35	35	
Permits, Other	A2590				0	0	
<b><u>FINES AND FORFEITURES</u></b>							
Fines, Forfeits of Bail	A2610	1,000	1,000		800	800	
Fines & Penalties, Dog Cases	A2611						
Forfeiture of Deposits	A2620						
<b><u>SALES OF PROPERTY &amp; COMPENSATION FOR LOSS</u></b>							
Sale of Surplus Scrap	DA2650	500	1,500		1,500	1,500	
Sales of Equipment	DA2665				0	0	
<b><u>UNCLASSIFIED</u></b>							
Unclassified Revenues	A2770	27,000			25	25	

**INTERFUND REVENUES**

Interfund Revenues

Code	Final 2019	Adopted 2020	Amended 2020	Tentative 2021	Preliminary 2021	Adopted 2021
A2801				0	0	

**STATE AID**

State per Capita Aid  
 State Aid Mtg Tax  
 Programs for Aging  
 State Aid Youth Program  
 AIM Related Payment

A3001	22,000	20,000		0	0	
A3005	15,000	11,000		11,000	11,000	
A3772	1,800	2,000		1,700	1,700	
A3820	1,400	1,375		0	0	
A2750				21,996	21,996	

**INTERFUND TRANSFER**

Interfund Transfer

A5031				0	0	
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**PROCEEDS OF LONG TERM OBLIGATIONS**

Bond Anticipation Note

A5730				0	0	
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**TOTAL ESTIMATED REVENUES**

\$522,935   \$449,055   \$0   \$434,636   \$434,636   \$0

**GENERAL FUND EXPENSES**

**TOWN BOARD**

Town Board PS  
 Town Board CE

**TOTAL**

A1010.1	12,784	12,784		12,784	12,784	
A1010.4	3,000	3,000		3,000	3,000	
	15,784	15,784		15,784	15,784	

**JUSTICES**

Justices PS  
 Justices PS-2  
 Justices EQ  
 Justices CE

**TOTAL**

A1110.1	5,720	5,720		5,720	5,720	
A1111.12	5,600	5,600		5,600	5,600	
A1110.2	1,500	1,500		1,500	1,500	
A1110.4	3,000	3,000		3,000	3,000	
	15,820	15,820		15,820	15,820	

**SUPERVISOR**

Supervisor PS  
 Sec/Bookkeeper Personal Services  
 Supervisor CE

**TOTAL**

A1220.1	10,800	10,800		10,800	10,800	
A1220.12	14,000	19,500		19,500	19,500	
A1220.4	4,000	4,000		5,000	5,000	
	28,800	34,300		35,300	35,300	

**DIRECTOR OF FINANCE**

Director of Finance P/S

A1310.1	2,090			2,090	2,090	
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**INDEPENDENT AUDITING & ACCTING**

Independent Auditing & Accounting

A1320.4	0	0		0	0	
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**TAX COLLECTION**

Tax Collector PS  
Tax Collector CE  
**TOTAL**

Code	Final 2019	Adopted 2020	Amended 2020	Tentative 2021	Preliminary 2021	Adopted 2021
A1330.1	3,184	3,184		3,184	3,184	
A1330.4	2,500	2,500		2,500	2,500	
	5,684	5,684		5,684	5,684	

**ASSESSORS**

Assessor Chairman  
Assessor PS  
Assessor CE  
**TOTAL**

A1355.1	11,000	11,000		11,000	11,000	
A1355.12	11,000	11,000		11,000	11,000	
A1355.4	3,600	3,275		3,275	3,275	
	25,600	25,275		25,275	25,275	

**TOWN CLERK**

Town Clerk PS  
Town Clerk PS- 2  
Town Clerk CE  
**TOTAL**

A1410.1	19,200	19,200		19,200	19,200	
A1410.12	4,000	4,000		4,000	4,000	
A1410.4	2,000	2,000		2,000	2,000	
	25,200	25,200		25,200	25,200	

**ATTORNEY**

Attorney CE

A1420.4	7,000	7,000		7,000	7,000	
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**ENGINEER**

Engineer CE

A1440.4	15,000	15,000		15,000	15,000	
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**ELECTIONS**

Elections CE

A1450.4	1,500	1,500		1,500	1,500	
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**BUILDINGS**

Buildings PS  
Buildings CE

**TOTAL**

A1620.1	8,000	8,000		10,000	10,000	
A1620.4	40,000	40,000		46,000	46,000	
	48,000	48,000		56,000	56,000	

**SPECIAL ITEMS**

Unallocated Insurance  
Municipal Association Dues  
Contingency Account

A1910.4	21,500	25,000		25,000	25,000	
A1920.4	1,300	1,600		1,600	1,600	
A1990.4	10,000	10,000		10,000	10,000	

**TOTAL GENERAL GOV'T SUPPORT**

<b>223,278</b>	<b>230,163</b>		<b>240,253</b>	<b>240,253</b>	
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	Code	Final 2019	Adopted 2020	Amended 2020	Tentative 2021	Preliminary 2021	Adopted 2021
<b>PUBLIC SAFETY</b>							
<b><u>ANIMAL CONTROL</u></b>							
Dog Control PS	A3510.1	3,000	3,000		3,000	3,000	
Dog Control EQ	A3510.2	200	200		100	100	
Dog Control CE	A3510.4	1,800	1,800		1,000	1,000	
<b>TOTAL PUBLIC SAFETY</b>		<b>5,000</b>	<b>5,000</b>		<b>4,100</b>	<b>4,100</b>	
<b>HEALTH</b>							
<b><u>REGISTRAR OF VITAL STATISTICS</u></b>							
Regis. of Vital Stats PS	A4020.1	1,040	1,040		1,040	1,040	
<b><u>LABORATORY</u></b>							
Laboratory CE	A4025.4	2,000	2,000		2,200	2,200	
<b><u>AMBULANCE</u></b>							
Ambulance CE	A4540.4	50,000	50,000		50,000	50,000	
<b>TOTAL HEALTH</b>		<b>53,040</b>	<b>53,040</b>		<b>53,240</b>	<b>53,240</b>	
<b>TRANSPORTATION</b>							
<b><u>SUPERINTENDENT OF HIGHWAY</u></b>							
Supt. of Highway PS	A5010.1	42,104	42,104		50,000	50,000	
Supt. of Highway EQ	A5010.2	1,200	1,200		1,200	1,200	
<b>TOTAL SUPERINTENDENT OF HWY</b>		<b>43,304</b>	<b>43,304</b>		<b>51,200</b>	<b>51,200</b>	
<b><u>GARAGE</u></b>							
Garage CE	A5132.4	20,000	20,000		20,000	20,000	
<b><u>STREET LIGHTING</u></b>							
Street Lighting CE	A5182.4	1,000	1,000		1,000	1,000	
<b>TOTAL TRANSPORTATION</b>		<b>64,304</b>	<b>64,304</b>		<b>72,200</b>	<b>72,200</b>	
<b>ECONOMIC ASSISTANCE &amp; OPPORTUNITY</b>							
<b><u>VETERAN'S SERVICES</u></b>							
Veterans Services CE	A6510.4	250	250		250	250	
<b><u>PROGRAMS FOR THE AGING</u></b>							
Programs for Aging CE	A6772.4	7,500	7,500		7,500	7,500	
<b><u>OTHER ECONOMIC DEVELOPMENT</u></b>							
Tourism CE	A6989.4	67,000	45,000		30,000	30,000	
<b>TOTAL ECONOMIC ASSIST. &amp; OPPORTUNITY</b>		<b>74,750</b>	<b>52,750</b>		<b>37,750</b>	<b>37,750</b>	



**CULTURE AND RECREATION**  
**YOUTH PROGRAMS**

Youth Programs CE

**HISTORIAN**

Historian PS

Historian CE

**CELEBRATIONS**

Celebrations

**TOTAL CULTURE AND RECREATION**

**HOME & COMMUNITY SERVICES**

**REFUSE AND GARBAGE**

Refuse/Garbage PS

Refuse/Garbage CE

**CEMETERIES**

Cemeteries PS

Cemeteries CE

**MISC. HOME & COMM SERVICES**

Personnel Services

**TOTAL HOME & COMMUNITY SERVICES**

**EMPLOYEE BENEFITS**

State Retirement

Social Security (Town Share)

Workers Comp

Unemployment Insurance

Disability Insurance

Medical Insurance

**TOTAL EMPLOYEE BENEFITS**

**INTERFUND TRANSFERS**

Interfund Transfer

Transfers to Capt. Projects

**TOTAL ESTIMATED APPROPRIATIONS**

Code	Final 2019	Adopted 2020	Amended 2020	Tentative 2021	Preliminary 2021	Adopted 2021
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A7310.4	1,625	1,625		1,625	1,625	
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A7510.1	500	0		0	0	
A7510.4	50	50		50	50	

A7550.4	0	0		0	0	
	2,175	1,675		1,675	1,675	

A8160.1	23,000	23,000		25,600	25,600	
A8160.4	20,000	20,000		22,000	22,000	

A8810.1	4,600	4,600		4,600	4,600	
A8810.4	700	700		700	700	

A8989.1	5,200	5,200		6,500	6,500	
	53,500	53,500		59,400	59,400	

A9010.8	10,000	15,000		15,000	15,000	
A9030.8	17,000	17,000		17,000	17,000	
A9040.8	14,300	14,300		7,150	7,150	
A9050.8	1,900	1,900		2,500	2,500	
A9055.8	500	500		500	500	
A9060.8	28,000	30,000		37,000	37,000	
	71,700	78,700		79,150	79,150	

A9901.9						
A9950.9						

	547,747	539,132		547,768	547,768	0
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**HIGHWAY FUND REVENUES**

**LOCAL SOURCES**

Real Property Tax  
 Transportation Services  
 Interest & Earnings  
 Sale of Surplus Scrap  
 Sales of Equipment  
 Unclassified Revenues  
 Refuse and Garbage Charges

Code	Final 2019	Adopted 2020	Amended 2020	Tentative 2021	Preliminary 2021	Adopted 2021
DA1001						
DA2300	236,672	269,713		269,713	269,713	
DA2401	175	500				
DA2650	800	500		500	500	
DA2665	500					
DA2770						
DA2130						

**STATE AID**

State Aid/CHIPS  
 State Aid Emergency Disaster Work

DA3501	184,240	204,000		184,300	184,300	
DA3960						

**FEDERAL AID**

Federal Aid Emergency Work

DA4960						
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**INTERFUND TRANSFERES**

DA5031						
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**TOTAL ESTIMATED REVENUES**

	<b>422,387</b>	<b>474,713</b>		<b>454,513</b>	<b>454,513</b>	
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**HIGHWAY FUND EXPENSES**

**MAINTENANCE OF ROADS**

General Repairs PS  
 General Repairs CE

Code	Final 2019	Adopted 2020	Amended 2020	Tentative 2021	Preliminary 2021	Adopted 2021
DA5110.1	297,544	297,544		278,648	278,648	
DA5110.4	45,000	50,000		50,000	50,000	

**IMPROVEMENTS**

Capital Outlay

DA5112.2	184,240	184,240		184,300	184,300	
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**BRIDGES**

Capital Outlay  
 Contractual

DA5120.2	5,000	5,000		5,000	5,000	
DA5120.4	5,000	5,000		5,000	5,000	

**MACHINERY**

Equipment  
 Contractual

DA5130.2	50,000			77,213	77,213	
DA5130.4		100,000		100,000	100,000	

Code	Final 2019	Adopted 2020	Amended 2020	Tentative 2021	Preliminary 2021	Adopted 2021
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**BRUSH & WEEDS**

Personnel Services  
Contractual

DA5140.1	5,600	5,600		5,600	5,600	
DA5140.4						

**SNOW REMOVAL**

Personal Services  
Contractual

DA5142.1	29,000	37,000		37,000	37,000	
DA5142.4	125,500	125,500		125,500	125,500	

**REFUSE & GARBAGE**

Personnel Services  
Contractual

DA8160.1				0	0	
DA8160.4				0	0	

**HIGHWAY EQUIP & CAPITAL OUTLAY**

Equipment

DA5197.2	75,000	100,000		100,000	100,000	
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**EMPLOYMENT BENEFITS**

State Retirement  
Social Security  
Unemployment Insurance  
Disability Insurance  
Medical Insurance  
Workers Comp

DA9010.8	55,000	55,000		57,000	57,000	
DA9030.8	25,662	26,021		27,021	27,021	
DA9050.8	1,000	1,000		2,000	2,000	
DA9055.8	1,000	1,000		1,000	1,000	
DA9060.8	111,000	125,000		133,000	133,000	
DA9040.8				7,150	7,150	

**TOTAL ESTIMATED APPROPRIATIONS**

	1,015,546	1,117,905		1,195,432	1,195,432	
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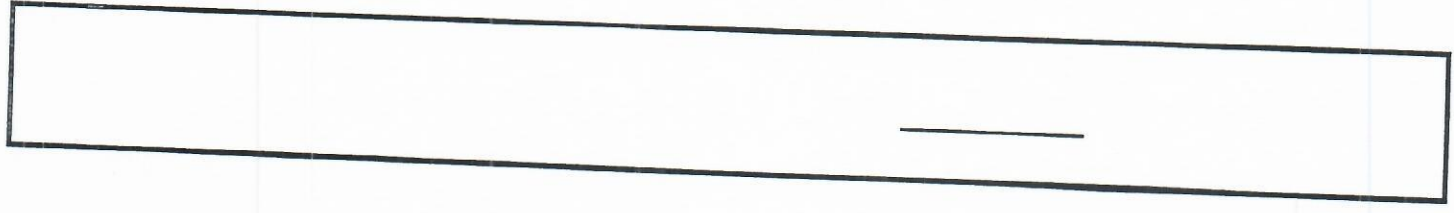
**Town of Thurman  
2021 Budget**

**Summary**

Fund	Appropriations	Revenue	Unexpended Balance	To be raised in taxes	Assessed Value	Tax Rate
General Fund	547,768	434,636		113,132	166,509,943	0.68
Highway Fund	1,195,432	454,513	98,249	642,670	166,509,943	3.86
Fire	80,908			80,908	172,108,419	0.47
<b>TOTALS</b>	<b>1,824,108</b>	<b>889,149</b>	<b>98,249</b>	<b>836,710</b>		<b>5.01</b>

**TAX RATE SUMMARY**

	<u>2020 Tax Rate</u>	<u>2021 Tax Rate</u>
General	0.54	0.68
Highway	3.88	3.86
Fire	0.47	0.47
	<hr style="width: 100px; margin-left: 0;"/>	<hr style="width: 100px; margin-left: 0;"/>
	4.89	5.01



Town of Thurman

2021 Budget

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICIALS

<u>OFFICERS</u>	<u>SALARIES</u>
Supervisor	\$10,800.00
Town Clerk	\$19,200.00
Town Board ( <u>4@,\$3196.00</u> )	\$12,784.00
Town Justice	\$5,720.00
Tax Collector	\$3,184.00
Highway Superintendent	\$50,000.00

**TOWN OF THURMAN  
2021 PROPOSED PRELIMINARY BUDGET REVISIONS      Nov. 9, 2020**

	GENERAL FUND REVENUES						Proposed Revised Preliminary
	Code	Adopted 2019	Actual 2019	Tentative 2020	Preliminary 2020	Tentative 2021	
<b>OTHER TAX ITEMS</b>							
Real Property Tax	A1001						
Other Payments in Lieu Of Taxes	A1081	1,000	3,221	1,000	2,000	2,000	2,000
Real Property Tax Interest & Penalty	A1090	1,000	2,955	2,620	2,620	2,620	2,620
Occupancy tax	A1113	40,000	45,773	40,000	45,000	30,000	30,000
Non-Property Tax Distribution	A1120	400,000	443,306	400,000	350,000	350,000	400,000
<b>DEPARTMENTAL INCOME</b>							
Town Clerk Fees	A1255	500	188	378	275	400	400
Copy Fees	A1289		43	8	50	10	10
Dog Control Fees	A1550		25	630	200	100	100
Vital Statistics Fees	A1603			120	0	50	50
Refuse and Garbage Charges	A2130	11,000	15,106	9,227	11,500	0	14,000
<b>USE OF MONEY AND PROPERTY</b>							
Interest & Earnings	A2401	200	243	100	100	0	0
Interest Reserve Account	A2405					0	0
Rental of Real Property	A2410	200	275	200	100	100	200
<b>LICENSES AND PERMITS</b>							
Licenses	A2544	300	418	300	300	300	300
Marriage Licenses	A2545	35		35	35	35	35
Permits, Other	A2590						0
<b>FINES AND FORFEITURES</b>							
Fines, Forfeits of Bail	A2610	1,000	1,535	1,000	1,000	1,000	800
Fines & Penalties, Dog Cases	A2611						1,500
Forfeiture of Deposits	A2620						
<b>SALES OF PROPERTY &amp; COMPENSATION FOR LOSS</b>							
Sale of Surplus Scrap	A2650	500	2,232	500	1,500		1,500
Sales of Equipment	A2665						0
<b>UNCLASSIFIED</b>							
Unclassified Revenues	A2770	27,000	27,017		1,500		25
<b>INTERFUND REVENUES</b>							
Interfund Revenues	A2801						

**STATE AID**

State per Capita Aid  
 State Aid Mtg Tax  
 Programs for Aging  
 State Aid Youth Program  
 AIM Related Payment  
INTERFUND TRANSFER  
 Interfund Transfer

**PROCEEDS OF LONG TERM OBLIGATIONS**  
 Bond Anticipation Note

**TOTAL ESTIMATED REVENUES**

Code	Adopted	Actual	Tentative	Preliminary	Tentative	Preliminary	Proposed Revised Preliminary
	2019	2019	2020	2020	2021	2021	
A3001	22,000	21,996	22,000	20,000	18,000	0	0
A3005	15,000	17,881	15,000	11,000	11,000	11,000	11,000
A3772	1,800	3,025	1,800	2,000	1,700	1,700	1,700
A3820	1,400	875	1,375	1,375	875	0	900
A2750						21,996	21,996
A5031					0	0	0
A5730					0	0	0
	<b>\$522,935</b>	<b>\$586,114</b>	<b>\$496,293</b>	<b>\$449,055</b>	<b>\$419,690</b>	<b>\$434,636</b>	<b>\$489,311</b>

**GENERAL FUND EXPENSES**

**TOWN BOARD**

Town Board PS  
Town Board CE

**JUSTICES**

Justices PS  
Justices PS-2  
Justices EQ  
Justices CE

**SUPERVISOR**

Supervisor PS  
Sec/Bookkeeper Personal Services  
Supervisor CE

**DIRECTOR OF FINANCE**

Director of Finance P/S

**INDEPENDENT AUDITING & ACCTING**

Independent Auditing & Accounting

**TAX COLLECTION**

Tax Collector PS  
Tax Collector CE

**ASSESSORS**

Assessor Chairman  
Assessor PS  
Assessor CE

**TOWN CLERK**

Town Clerk PS  
Town Clerk PS- 2  
Town Clerk CE

**ATTORNEY**

Attorney CE

**ENGINEER**

Engineer CE

**ELECTIONS**

Code	Adopted 2019	Actual 2019	Tentative 2020	Preliminary 2020	Tentative 2021	Preliminary 2021	Proposed Revised Preliminary
	2019	Actual 2019	2020	Preliminary 2020	Tentative 2021	Preliminary 2021	
A1010.1	12,784	12,784	13,296	12,784	12,784	12,784	12,784
	3,000	1,434	3,000	3,000	3,000	3,000	2,000
A1110.1	5,720	5,720	6,000	5,720	5,720	5,720	5,834
	5,600	4,350	6,084	5,600	5,600	5,600	5,712
	1,500	1,500	1,500	1,500	1,500	1,500	1,500
	3,000	1,620	3,000	3,000	3,000	3,000	3,000
A1220.1	10,800	10,800	11,232	10,800	10,800	10,800	11,016
	14,000	13,998	33,400	19,500	19,500	19,500	19,890
	4,000	2,166	4,000	4,000	5,000	5,000	5,000
A1310.1	2,090	2,090	2,200	0	2,090	2,090	0
A1320.4	0	0	0	0	0	0	0
A1330.1	3,184	3,184	3,250	3,184	3,184	3,184	3,248
	2,500	2,492	2,580	2,500	2,500	2,500	2,500
A1355.1	11,000	10,998	12,500	11,000	11,000	11,000	11,220
	11,000	8,460	12,500	11,000	11,000	11,000	11,220
	3,600	2,734	3,275	3,275	3,275	3,275	3,275
A1410.1	19,200	19,200	20,280	19,200	19,200	19,200	19,584
	4,000	3,333	6,240	4,000	4,000	4,000	4,080
	2,000	1,901	2,550	2,000	2,000	2,000	2,000
A1420.4	7,000	4,526	7,000	7,000	7,000	7,000	7,000
A1440.4	15,000	11,413	15,000	15,000	15,000	15,000	15,000



Elections CE

**BUILDINGS**

Buildings PS  
Buildings CE

Code	Adopted	Actual 2019	Tentative	Preliminary 2020	Tentative 2021	Preliminary 2021	Proposed Revised Preliminary
	2019	2019	2020	2020	2021	2021	
A1450.4	1,500	1,500	1,500	1,500	1,500	1,500	1,500
A1620.1	8,000	652	6,000	8,000	10,000	10,000	10,000
A1620.4	40,000	28,145	30,000	40,000	45,000	46,000	36,000

**SPECIAL ITEMS**

Unallocated Insurance  
Municipal Association Dues  
Contingency Account

A1910.4	21,500	22,092	25,000	25,000	25,000	25,000	25,000
A1920.4	1,300	1,299	1,600	1,600	1,600	1,600	1,600
A1990.4	10,000		10,000	10,000	10,000	10,000	10,000

**PUBLIC SAFETY**

**ANIMAL CONTROL**

Dog Control PS  
Dog Control EQ  
Dog Control CE

A3510.1	3,000	3,000	3,060	3,000	3,000	3,000	3,060
A3510.2	200		200	200	200	100	100
A3510.4	1,800	248	1,800	1,800	1,000	1,000	500

**HEALTH**

**REGISTRAR OF VITAL STATISTICS**

Regis. of Vital Stats PS

A4020.1	1,040	1,040	1,082	1,040	1,040	1,040	1,061
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**LABORATORY**

Laboratory CE

A4025.4	2,000	2,329	2,000	2,000	2,000	2,200	2,200
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**AMBULANCE**

Ambulance CE

A4540.4	50,000	50,000	50,000	50,000	50,000	50,000	50,000
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**TRANSPORTATION**

**SUPERINTENDENT OF HIGHWAY**

Supt. of Highway PS  
Supt. of Highway EQ

A5010.1	42,104	42,104	43,555	42,104	50,000	50,000	50,000
A5010.2	1,200		1,200	1,200	1,200	1,200	1,200

**GARAGE**

Garage CE

A5132.4	20,000	14,373	20,000	20,000	20,000	20,000	20,000
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**STREET LIGHTING**

Street Lighting CE

A5182.4	1,000	658	1,000	1,000	1,000	1,000	1,000
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**ECONOMIC ASSISTANCE & OPPORTUNITY**

**VETERAN'S SERVICES**

Veterans Services CE

A6510.4	250	200	250	250	250	250	250
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**PROGRAMS FOR THE AGING**

Programs for Aging CE

A6772.4	7,500	5,400	7,500	7,500	7,500	7,500	7,500
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**OTHER ECONOMIC DEVELOPMENT**

Tourism CE

Code	Adopted	Actual 2019	Tentative	Preliminary	Tentative	Preliminary	Proposed Revised Preliminary
	2019	2019	2020	2020	2021	2021	
A6989.4	67,000	74,704	40,000	45,000	30,000	30,000	30,000

**CULTURE AND RECREATION**

**YOUTH PROGRAMS**

Youth Programs CE

A7310.4	1,625	625	1,375	1,625	1,625	1,625	1,625
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**HISTORIAN**

Historian PS

Historian CE

A7510.1	500	75				0	500
A7510.4	50			50	50	50	50

**HOME & COMMUNITY SERVICES**

**REFUSE AND GARBAGE**

Refuse/Garbage PS

Refuse/Garbage CE

A8160.1	23,000	14,723	23,000	23,000	0	25,600	25,600
A8160.4	20,000	18,865	20,000	20,000	0	22,000	20,000

**CEMETERIES**

Cemeteries PS

Cemeteries CE

A8810.1	4,600	868	4,600	4,600	4,600	4,600	4,600
A8810.4	700		700	700	700	700	700

**MISC. HOME & COMM SERVICES**

Personnel Services

A8989.1	5,200	5,520	6,000	5,200	5,900	6,500	6,500
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**EMPLOYEE BENEFITS**

State Retirement

Social Security (Town Share)

Workers Comp

Unemployment Insurance

Disability Insurance

Medical Insurance

A9010.8	10,000	12,849	15,000	15,000	15,000	15,000	15,000
A9030.8	17,000	12,204	17,000	17,000	17,000	17,000	14,000
A9040.8	14,300	14,257	14,300	14,300	7,150	7,150	6,898
A9050.8	1,900		1,900	1,900	2,500	2,500	2,500
A9055.8	500		500	500	500	500	500
A9060.8	28,000	18,940	30,000	30,000	28,000	37,000	38,000

**INTERFUND TRANSFERS**

Interfund Transfer

Transfers to Capt. Projects

A9901.9							
A9950.9							

**TOTAL ESTIMATED APPROPRIATIONS**

	547,747	469,873	549,009	539,132	490,468	548,768	533,307
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Code	Adopted 2019	Actual 2019	Tentative 2020	Preliminary 2020	Tentative 2021	Preliminary 2021	Proposed Revised Preliminary
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**HIGHWAY FUND REVENUES**

**LOCAL SOURCES**

	Adopted 2019		Tentative 2020			Preliminary 2021		Proposed Revised Preliminary
	Code	2019	Actual 2019	2020	Preliminary 2020	Tentative 2021	Preliminary 2021	
Real Property Tax	DA1001							
Sales Tax Revenue	DA1120						0	
Transportation Services	DA2300	236,672	237,565	269,713	269,713	269,713	269,713	269,713
Interest & Earnings	DA2401	175	423	500	500	500		
Sale of Surplus Scrap	DA2650	800	17	500	500	2,000	500	0
Sales of Equipment	DA2665	500	624					
Unclassified Revenues	DA2770							
Refuse and Garbage Charges	DA2130					14,000		

**STATE AID**

State Aid/CHIPS	DA3501	184,240	16,000	204,000	204,000	184,300	184,300	184,300
State Aid Emergency Disaster Work	DA3960							

**FEDERAL AID**

Federal Aid Emergency Work	DA4960							
Interfund Transfer	DA5031							

**INTERFUND TRANSFERS**

								98,249
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**RESERVE EXCESS LEVY**

	422,387	253,582	474,713	474,713	470,013	454,513	552,262
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**TOTAL ESTIMATED REVENUES**

**HIGHWAY FUND EXPENSES**

**MAINTENANCE OF ROADS**

General Repairs PS  
General Repairs CE

Code	Adopted 2019	Actual 2019	Tentative 2020	Preliminary 2020	Tentative 2021	Preliminary 2021	Proposed Revised Preliminary
DA5110.1	297,544	287,005	297,544	297,544	278,648	278,648	281,000
DA5110.4	45,000	26,484	50,000	50,000	50,000	50,000	50,000

**IMPROVEMENTS**

Capital Outlay

DA5112.2	184,240	214,514	203,881	184,240	184,300	184,300	184,300
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**BRIDGES**

Capital Outlay  
Contractual

DA5120.2	5,000		5,000	5,000	5,000	5,000	5,000
DA5120.4	5,000		5,000	5,000	5,000	5,000	5,000

**MACHINERY**

Equipment  
Contractual

DA5130.2	50,000				77,213	77,213	50,000
DA5130.4		114,772	100,000	100,000	100,000	100,000	100,000

**BRUSH & WEEDS**

Personnel Services

DA5140.1	5,600		5,600	5,600	5,600	5,600	5,600
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**SNOW REMOVAL**

Personal Services  
Contractual

DA5142.1	29,000	53,913	37,000	37,000	37,000	37,000	40,000
DA5142.4	125,500	107,234	125,500	125,500	125,500	125,500	150,000

**REFUSE & GARBAGE**

Personnel Services  
Contractual

DA8160.1					25,600	0	0
DA8160.4					22,000	0	0

**HIGHWAY EQUIP & CAPITAL OUTLAY**

Equipment

DA5197.2	75,000	54,457	125,000	100,000	100,000	100,000	100,000
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**EMPLOYMENT BENEFITS**

State Retirement  
Social Security  
Unemployment Insurance  
Disability Insurance  
Medical Insurance  
Worker's Comp

DA9010.8	55,000	41,973	55,000	55,000	57,000	57,000	55,000
DA9030.8	25,662	24,809	26,021	26,021	27,021	27,021	25,347
DA9050.8	1,000		1,000	1,000	2,000	2,000	0
DA9055.8	1,000		1,000	1,000	1,000	1,000	1,000
DA9060.8	111,000	110,800	125,000	125,000	133,000	133,000	133,000
DA9040.8					7,150	7,150	3,449

**TOTAL ESTIMATED APPROPRIATIONS**

	1,015,546	1,035,911	1,162,546	1,117,905	1,243,032	1,195,432	1,188,696
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