

MINUTES OF THE BUDGET WORKSHOP OF THE TOWN BOARD OF THE TOWN OF THURMAN, NEW YORK HELD OCTOBER 19, 2021 AT THE THURMAN TOWN HALL, 311 ATHOL ROAD, ATHOL, NEW YORK, COMMENCING AT 6:00 PM.....

PRESENT: Mr. Ed Brown, Councilman

Mr. Randy Galusha, Councilman

Mrs. Susan Shepler, Supervisor

ABSENT: Mrs. Joan Harris, Councilwoman

Mr. Douglas Needham, Councilman

RECORDING SECRETARY: Susan E Staples

ROLL CALL:

DISCUSSION: Supervisor Shepler noted I think we are going to do real good if we get through the General Fund tonight. **Councilman Galusha** noted before we start that **Susan** made me aware of something, and I think just for proper protocol just so people know what we are doing. You presented her with a Tentative Budget which she certified. **Supervisor Shepler** responded yes. **Councilman Galusha** continued noting and tonight we have a Budget which I.....**Supervisor Shepler** responded it's corrected. **Councilman Galusha** continued noting see that you corrected it. I mean I had previously identified 10 errors that it appears you have corrected in here. So I think just very quickly let's just go through those and show what the corrects are so the Public and everybody knows....The **Town Clerk** interrupted noting I actually have to work off of what I certified. **Councilman Galusha** responded right so.....**Supervisor Shepler** interrupted noting the Board can work off of a corrected copy because I can give the Board a corrected copy. **Councilman Galusha** noted I think as long we enumerate the errors. We are working off; it is the same thing just that we've got the errors that we have to let the people know what they are. So I guess do you want me to just go through the things that were changed just very quickly. **Supervisor Shepler** responded that is fine but let me just quickly say that we are not simple addition errors unfortunately. I have discovered that the program that I'm using has been, I don't want to call it hacked. What is the other word that I want to use? Um, compromised, and so for example, this is merely an example, under the General Fund the initial start of it was under the Supervisor. The \$6,000.00 hadn't been added in. It was in the formula when it went in, but it got dropped and therefore it is like a domino effect when you go through this. In a spreadsheet so that was the start of the whole problem. **Councilman Galusha** continued noting so the changes that we are talking about started on page 3 the Tentative Budget column, the appropriations for total Government Support was listed as \$245,211.00, and the correct number which is in the sheet we were presented tonight is \$251,211.00. And then on page 6 I believe it is, nope I am sorry page 5, the total Estimated Appropriations for the General Fund is listed as 604,991. The corrected number is 610,991. And then on the Summary Page once again the General Fund Appropriations was listed as 604,991 the corrected number is 610,991. And the amount to be raised in taxes was listed as 144,380. The corrected number is 150,380. The corrected Tax Rate is 0.918. I went to four places because with the rounding errors it makes a difference. And then under the Highway Fund the Tax Rate is 554 thirty-nine. Under Fire the Tax Rate is 0.4741. The total appropriations on the Summary Page was listed as 1,706,662. The corrected number is 2,148,227. Under Revenue, the total revenue was listed as 914,824. The corrected number is 980,496. The amount to be

raised in taxes, the total amount to be raised in taxes was listed at 717,342 the corrected number is 1,167,731. The corrected total Tax Rate is \$6.91. Listed both in the Summary Table and in the Tax Rate calculation down at the bottom and part of that also in that tax rate calculation the Town Rate was listed as 0.86 and it is actually 0.89 so the total is 6.91 is the total corrected tax rate. **Supervisor Shepler** responded yup. **Councilman Galusha** continued noting those are the changes so that.....To the Tentative Budget that the Clerk certified. Those are the numbers that we are working with tonight. Are there any other changes that anyone identified that I missed? **Supervisor Shepler** responded I didn't see any, but after a while when you stare at numbers that is all you see. Did you see anything else? **Councilman Galusha** responded yup, OK. The **Town Clerk** noted just on you're total on page 2 right. **Councilman Galusha** responded the total on page 2. The **Town Clerk** continued noting for the Supervisor. Didn't add that 6,000 in so that should be 38,528. Is that correct? **Supervisor Shepler** responded hold on that is actually page.....It should be \$38,528.00. It was originally 32,528. The **Town Clerk** responded OK. **Councilman Galusha** responded oh, OK I didn't catch that one. **Supervisor Shepler** continued noting so the 6,000 makes it 38,528. **Councilman Galusha** continued noting OK, so hopefully we have captured all the things that needed to be correct. **Supervisor Shepler** noted I hope so. **Councilman Galusha** continued noting before we start going through I know we usually go line by line I just want to have a general discussion about a couple of things. First of all obviously the Budget that we are looking is sustainably more than last year's especially in the amount to be raised in taxes. I guess I want to know do we have a target in mind of what we want. I think we are in agreement that we need to pare that down to something that is more affordable to the taxpayers. Do we have a target in mind, and if you guys haven't done it already or are not aware of it, I went and did the tax levy limit calculation? The State hasn't put this on their website yet. **Supervisor Shepler** interrupted noting no they haven't. **Councilman Galusha** continued noting if you guys want.....Do you want to copy of this. The Town Clerk then made copies for the Board and Public. **Supervisor Shepler** noted **Randy** I just want to reiterate by saying the General Fund 0.89%. It is under 1%. It is under \$1.00, and that is giving all the General Fund employees a 2% increase. The majority, the bulk, is in the Highway Fund at 5.54%. **Councilman Galusha** responded right. **Supervisor Shepler** continued noting I don't think that we're comfortable tonight discussing this because we haven't had a ratification yet with the Union, and I don't think that we should put it out there. So that would be my recommendation to stick with the General Fund tonight until after we have meant. And then perhaps next week we can delve into it with greater explanation. **Councilman Galusha** responded yes, so just want to look at the line items in the General Fund tonight, and then next workshop do the Highway. That is fine. I mean I have no problem with that. **Supervisor Shepler** responded I just don't want to damage anything we have done so far to date with our negotiations and.....**Councilman Galusha** responded I understand and I am wondering and I meant to have a talk with you about this before, maybe it would be appropriate since we are going to be going through his Budget is to invite **Pat** here so that.....**Supervisor Shepler** interrupted noting I have invited **Pat**, but.....**Councilman Galusha** responded OK, because I mean obviously I think to make this budget realistic we are going to have to trim some things, and I would like to have his feedback if we are going to trim stuff that he has proposed. I don't want to just take a machete to his budget. **Supervisor Shepler** responded no, but we know where the majority of the increase is, and that is in the DA5010.1. And again that is (inaudible) by the State at this point. **Councilman Galusha** responded yup, I understand that. **Supervisor Shepler** continued noting I do, I did go in and I looked at past due expense, our current year's expenses on some of the salt and I wanted to talk to him about that because I think that could be carved out significantly. So that would be a nice chunk. There are a couple of places that I have looked at

that I think could also afford to be carved out, but then again don't forget he's got 2 vehicles coming. I am hoping 2 vehicles coming in next year. It is unfortunate that it is Covid related, but he has a clue where he wants that money, those monies to come from. So I agree 100% that he should be here, and perhaps maybe I could have him here on the next one which is 22nd, 26th excuse me. **Councilman Galusha** responded tell him if he doesn't show up we cut his budget. **Supervisor Shepler** responded we'll see how fast he walks through the door. **Councilman Brown** asked did you talk to him. **Supervisor Shepler** responded no he wasn't available today, but I have talked to him in the past about it and I have said he needs to be here when we start discussing the Highway Department. I mean it is his Budget. **Councilman Brown** responded yeah. **Supervisor Shepler** continued noting so how do you want to.....Do you just want to go line by line? **Councilman Galusha** responded well before she is making copies. Let's get that done and let's just talk real quick about the Tax Levy Limit and what.....I think we need to kind of get a target as to what we need to bring the Budget down to because obviously I don't think we are going to go with this with a 61% increase in tax rate. So we need to decide what can we live with. Is it going to be.....I know we are facing a tax rate increase because we have to pay for trucks and we need employees at the Highway Department. So what we are looking at and I took this right from the State Website so there is no voodoo or there is nothing made up here. The first page I actually just did the calculation, and the second page is the formula on the State Website that they use. The next 2 pages show the factors because when you do the tax levy limit calculation there are 2 factors. The tax rate growth factor and allowable levy growth factor, those both come from the State Website. I printed both of those out here, and then I also went to Open Book New York and printed out a trend report for Thurman so it shows what has happened to the tax year's tax levy for this year and all the numbers that are used in the calculation of the previous year's tax levy limit. The bottom line is and don't hold me to this, even though I am 99% sure this is accurate because I went according to their formula, there is still a possibility that the State could look at something differently then what I did here, but I am pretty confident that I used the numbers that they are using. And so the bottom line is the tax levy limit I believe for fiscal year 2022 will be 8\$46,551.00. That is what the State has computed using the same numbers. **Supervisor Shepler** responded 846,000, I am sorry, what was the rest of it. **Councilman Galusha** responded 840 it is right on the top of the thing, 846,551. So, obviously we already passed a Local Law so we can exceed that. I think we just kind of have to have a conversation to decide what is reasonable. Can we exceed.....I mean that is what the State is telling us we should hold our tax increases to that limit. So, I think we need to decide are we comfortable with a 2% increase, a 5% increase, a 10% increase. Obviously a 61% increase is probably going to get us all.....**Councilman Brown** interrupted noting fired. **Councilman Galusha** responded fired would be a polite way of putting it. If they don't crucify us it would be a miracle. Now there is ways to address some of the appropriations we are looking to make because it doesn't all have to be done with tax, property tax revenue. We can do a few things, for example every year and this has been since I can't.....As far back as the records I looked at we have always under budget Sales Tax. Sales Tax normally is at least 425 almost 450,000. The last 3 years it has been. I mean we have got the records here to show that too. So,.....**Supervisor Shepler** interrupted noting can I just interrupt you there. **Councilman Galusha** responded yes. **Supervisor Shepler** continued noting because sales tax has been a discussion at the County as of late, and I don't know if.....You probably are aware, but Governor Cuomo when he was in office is attaching.....I don't want to call it a tax, but a tax to the tax to help cover the hospitals that are in dire need and so forth and so on, so that is taking a chunk out of Warren County taxes. **Councilman Galusha** responded and that chunk come out before disbursement to each of the Towns. **Supervisor Shepler** responded yes, yes. **Councilman Galusha**

responded so.....**Supervisor Shepler** interrupted noting you may think and this is just for discussion sake, you may think you are getting 450,000, but in fact you may only be getting 325. And that is just for discussion sake because it varies. **Councilman Galusha** responded that would be a drastic cut. **Supervisor Shepler** responded oh I know, I know. Like I said that was just for discussion. **Councilman Galusha** continued noting so for the last 4 years; starting 2018 we have gotten 444,000. 2019 we got 437,000. 2020 we got 432, and so far in 2021 we have already got 370 and that's with we still expect one more payment. **Supervisor Shepler** responded yes. **Councilman Galusha** continued noting the number I saw from the County is that Sales Tax from this year so far is up nearly 20% from last year. **Supervisor Shepler** replied yes, yes. **Councilman Galusha** continued noting so, if we get anything like.....I mean the last quarter for those years we have gotten over 100,000 every time those last 3 or 4 years. So, if we get another 100,000 this year, I don't know that we will, but just based on the past 3 or 4 years we are going to be up 470,000. So, I guess what I am saying is in our budget instead of like we have been doing, we have been projecting that we are going to get 350. Or last year we projected 375,000. **Supervisor Shepler** responded no, 350 last year. 375 and then we predicted the same for this year. **Councilman Galusha** responded yup. So, I'm thinking that we could bump that number to 425 and be safe and by doing that that is that much less we have to raise in property tax revenue. That is.....I guess what I am getting at is there are sources of revenue that we can tap into. It doesn't all have to be property tax. So sales tax is one way to do it. We have the AARP money that we have got from the Federal Government from the State which was 62,000. I know there was limitations on that so we have to look at what we can use it for. We also have our Fund Balance which based on the numbers in our last financial report that is not the right one. I grabbed the wrong one. The Fund Balance for the Highway is listed at \$479,808.53. The one problem we have is it is listed as unreserved, but we know that we encumbered some of that for or appropriated it for the trucks. So that is not all available to us and also some of Fund Balance is probably CHIPS money there may be limitation on what we can use that for. **Supervisor Shepler** responded that is correct. **Councilman Galusha** continued noting we also have in the General Fund, an unassigned Fund Balance of \$360,815.67. So between the two we have over \$800,000.00 in Fund Balance. So that is another source of revenue we can tap to reduce the tax rate there. The amount to be raised in taxes. **Supervisor Shepler** responded well the General Fund is the Non Property Tax Distribution that we have been banking on the 375. That is for the General Fund. That is not for the Highway Department. **Councilman Galusha** responded I understand that we need to keep them separate. I understand. **Supervisor Shepler** responded right, the General Fund quite frankly I don't think is in bad shape at all. It's I think the problem and I have no other way of saying it is going to be your, the Highway Department. **Councilman Galusha** responded right, but the Sales Tax that we are expecting to get for the fourth quarter of this year will cause us to exceed the amount that we projected. The 375,000. **Supervisor Shepler** replied yes. **Councilman Galusha** continued noting that excess is going to go into our Fund Balance. The Fund Balance for the General Fund, correct me if I am wrong, can be used either for the General Fund or it can be used for the Highway. **Supervisor Shepler** responded General Fund is for General Fund. **Councilman Galusha** continued noting but I think we can transfer money from the General Fund to Highway. **Supervisor Shepler** responded I don't think you can, no. **Councilman Galusha** responded I just think you can't transfer it the other way. **Supervisor Shepler** responded I, you can.....You can go from Highway to General but you can'tI mean from General to Highway, but you can't go from Highway to General. **Councilman Galusha** responded OK so that is what I am saying. So that if we need, but the bottom line is there is a lot of money sitting in the General Fund and the Highway. Now I'm not suggesting that deplete all of that in one year or that we even tap a

significant amount of it. What I'm suggesting is if we trim down the appropriations that we expect this year, both the General Fund and the if we need there in the Highway also, the difference that we need to raise in taxes can be made up by not just the amount of revenue we raise in property taxes, but also by these other 3 sources of revenue so that we don't have to have an exorbitant tax rate. **Supervisor Shepler** responded well the Covid I again want to remind you that once that is gone that is gone. Whether it is because we used it or we have to return it, but that is going to falsely deflate your taxes. **Councilman Galusha** responded I understand that. **Supervisor Shepler** continued noting because it may not be this year that it hits us because we may be using that to bring it down, but the year that we don't have it to bring it down it will inflate your taxes again. So I think that is a false.....**Councilman Galusha** responded I think that sources like the Fund Balance and the Resource Recovery Fund should only be used for one time expenditures not recurring expenditures. Not reoccurring expenditures. **Supervisor Shepler** responded you can't because it's aWe have to, we have to return it all. Any unused portion. **Councilman Galusha** responded we'll use it all. I think we can do that. **Supervisor Shepler** responded well we have to account for it too, and that is the other thing that is a concern. And we've got as I stated and I'm sure you are fully aware because you've got the same books that I've got. There are a lot of strings attached to it. **Councilman Galusha** responded right. So, with that being said and we know that the tax levy limit is the 846,551. Where do we want to end up with this budget as far.....What do we think we can live with as far as a tax increase? **Supervisor Shepler** responded well 0.89% I think is fair. I don't think there is anything unfair about it. The, the, the monies are.....And if you want to increase the Non Property Tax distribution we can increase it to 400,000 if you want. And that will also bring down....I mean that is a revenue so. **Councilman Galusha** continued noting and Sales Tax, correct me if I am wrong, that doesn't all have to be applied to the General Fund. That can be applied to the Highway also. **Supervisor Shepler** responded no, it's a General Fund. **Councilman Galusha** responded I think we need to research that because I was under the impression that we could use Sale Tax however we want. **Supervisor Shepler** responded I have been told that it is a General Fund Revenue. Just like CHIPS is a Highway revenue. And the money they get from Warren County for doing the County roads its Highway not Town. **Councilman Galusha** responded I am not saying you are wrong, but I think we need to confirm that before we work on that assumption because if we could....If we can increase the projected Sales Tax Revenue and if we don't need it all to satisfy the General Fund then we could roll some of that over and use it in the Highway to reduce the amount of property tax revenue that we need to raise. **Supervisor Shepler** responded I'll check tomorrow alright. I'll double check that tomorrow. I'll call Warren County and ask them explicitly. But as far as everything else that goes on the Revenue side of things they are pretty much the same The Rental of Real Property we had none last year, and we didn't put any in because of the Covid. This year I think \$100.00 is fair. Technically we have already rented the Town Hall 3 times. So that is \$75.00 revenue right there for the Town. **Councilman Galusha** asked where are we. **Supervisor Shepler** responded I'm sorry under the front page here down around use on money and property, rental of real property. **Councilman Galusha** responded OK so, OK so did we already skip the first 2? **Supervisor Shepler** responded I just, well we were discussing.....We had discussed I should say the Non Property Tax Distribution. The Occupancy Tax is not going to change. **Supervisor Shepler** went on to note the totals in the Budget. **Councilman Galusha** interrupted noting going back to interest and earnings I have had people ask me this. Why is all of our money in back accounts that doesn't earn any interest. **Supervisor Shepler** responded I could have told you that. Now I can't tell you that. Not because I can't, but I would have to call and ask them again. It's because we get a , um.....It's the checking accounts that we are in, and I will call them and get for you a better answer than that I am

sure. **Councilman Galusha** responded shouldn't we have a, what do you call it, a financial management or a fiscal management policy. I can't remember the proper name for the thing so that money that we are not actively using is being invested in making money for us. **Supervisor Shepler** responded we certainly could. **Councilman Galusha** continued noting over the course of a year we've got between 1 and 2 million dollars that we are handling and it seems like sometimes there are at least a few hundred thousand dollars sitting around that we are not actively using that could be earning us interest. Even if it is not a nominal amount of money it is something. **Supervisor Shepler** responded I think it is worth looking into to, but just remember that we have not always been there so I think if we can look into doing with ease of being able to.....**Councilman Brown** interrupted noting short term. **Supervisor Shepler** continued noting well yeah, getting it out without penalty if we needed it for whatever reason. **Councilman Brown** noted if it was short term it could work for us. **Supervisor Shepler** continued noting so I think that is worth looking into too. The **Town Clerk** asked are we making any changes on this page. **Supervisor Shepler** responded we haven't made any yet. **Councilman Galusha** responded I think that we proposed a change or at least I think I proposed a change for the.....The **Town Clerk** noted for the non property. Did you decide to go with that? **Councilman Galusha** responded I am proposing that we go to 425 on that. That is still under what we have received for the last four years. **Supervisor Shepler** replied I would like to see us go to 400. **Councilman Galusha** responded well that is that much more money you need to raise in taxes. **Supervisor Shepler** responded I know, but that is on the General Fund side. And again 0.89% is not our problem. The 5.25 (inaudible). **Councilman Galusha** noted it is not it is not .89%. It is 89 cents per 1,000. **Supervisor Shepler** responded right, right, but the \$5.54 is the problem. So, what are we going to do with Non Property Tax Distribution? The **Town Clerk** noted well you had 2 agree to 425 so that is the majority. **Supervisor Shepler** responded well we all agreed to it then I said I would rather. The **Town Clerk** responded right, but 2 said 425, and then you said 400. **Supervisor Shepler** responded and I would like.....It was in discussion stage so I would like to ask if they would consider 400 versus 425. This is a Workshop. It is very informal. **Councilman Galusha** noted I am comfortable at 425 to be honest with you because I think we've got 2 trucks. We've got increased staffing in the Highway. I realize that that....That we are talking about the General Fund tonight, but whatever we don't have to raise in the General Fund means we have flexibility on the Highway side. **Supervisor Shepler** responded alright. So you want to do 425. **Councilman Brown** responded yes. **Supervisor Shepler** responded alright I am just nervous about that knowing what they were talking about at the County. I am all for getting 425. Don't misunderstand me, but I just hope that we don't get shorted. **Councilman Galusha** replied I....What I see happening if we get part way through the year and we see that we are not going to get the full 425. Say we only get 400 that just mean we have to tighten our belt on some of the other Budget Codes near the end of the year. **Supervisor Shepler** responded yup. **Councilman Galusha** responded and we usually have codes that we don't spend everything out of. **Supervisor Shepler** responded that is correct. **Councilman Galusha** noted and generally end up with a Fund Balance or adding to our Fund Balance at the end of the year. **Supervisor Shepler** responded well not quite a bit because what is left over in the other Budget Codes helps to zero out what we have in the negative or close to. The Board continued to discuss the General Fund and made the following changes that are attached. After going over the General Fund and making the changes **Councilman Galusha** noted so, we increased our revenues by \$50,300.00, and we increased our appropriations by 49,136 so, pretty close to a wash. **Supervisor Shepler** responded and that was all of our expenditures that we approved. **Randy?** **Councilman Galusha** responded yup. So, that means that as it stands what's budgeted for the General Fund Revenues and Appropriations is going to remain unchanged. Now, so

that means the amount to be raised in taxes is going to stay pretty close to the same. So at some point what we need to discuss is whether we want to reduce that amount to be raised in taxes either we've already increased the Sales Tax so that is off of the table. Now we need to talk about whether we want to apply any Fund Balance or whether we are going to apply a Resource Recovery Fund towards that, and I think that is a discussion for the next time. I don't think we can do that tonight. **Supervisor Shepler** responded no, but do remember whatever.....If we use and I call it the Covid Fund, that is going to go away eventually you are just going to be left with it in place because your taxes never go down. **Councilman Galusha** responded I understand and that's \$62,000.00. **Supervisor Shepler** responded I think that is falsely reducing the tax rate because eventually they are going to be hit with a big one. **Councilman Galusha** responded I agree. It is, it is 62,000 for just 2 years and.....**Supervisor Shepler** interrupted noting it is 62 eighty over 2 years. **Councilman Galusha** responded yes, that is what I meant. OK, alright so we can punch these numbers in and see what it has done to our tax rate in the General Fund. Then we will come back next time and we will tackle the Highway and hopefully have **Pat** here to answer some questions. **Supervisor Shepler** responded I know I have told him before that I wanted him present. It is his budget he needs to be here, and if he is not then we are not responsible for it. **Councilman Galusha** responded OK. **Supervisor Shepler** noted so our next Workshop is the 26th at 6 pm. I would like to make a motion that we have a Special Meeting at 6 o'clock with the Workshop to follow immediately thereafter. There has been some business that has come forward that needs to be taken care of, and I understand that I have to call a Special Meeting in order to do that. That is giving everybody 7 days notice. So, we are in compliance there. So it will still start at 6 o'clock. It will start as a Special Meeting and then we will follow immediately into the Workshop. Is that verbiage OK? The **Town Clerk** responded um hm. **Supervisor Shepler** noted to **Councilman Brown** the 26th, the 26th. So we are not changing the time. It is just 6 o'clock still and then we are scheduled to have our third Workshop on Friday the 29th at 6 pm with the 4th being our Public Hearing and we have currently got scheduled one more which would be the 4th Workshop after that. And I think we have room to squeeze another one in if necessary. **Councilman Galusha** noted if you want call the Comptroller's Office to make sure that I used the right numbers to do the calculations right. Just so that we are not surprised. **Supervisor Shepler** responded you don't like surprises **Randy**. **Councilman Galusha** responded no, I'm not an Accountant. Don't pretend to be one, and the Comptroller may look at something different than I do.

ADJOURNMENT: On a motion introduced by **Councilman Galusha** and seconded by **Councilman Brown** the Workshop was adjourned at **7:33 pm**.

Respectfully Submitted,

Susan E. Staples, Town Clerk

November 06, 2021

2022 Budget

Code	Tentative 2021	Preliminary 2021	Adopted 2021	Tentative 2022	Preliminary 2022	Adopted 2022
GENERAL FUND REVENUES						
<u>OTHER TAX ITEMS</u>						
Real Property Tax	A1001					
Other Payments in Lieu Of Taxes	A1081	0	0			
Real Property Tax Interest & Penalty	A1090	2,620	2,620	2,620	2,620	
Occupancy tax	A1113	30,000	30,000	30,000	30,000	
Non-Property Tax Distribution	A1120	350,000	350,000	375,000	425,000	
<u>DEPARTMENTAL INCOME</u>						
Town Clerk Fees	A1255	400	400	400	400	
Copy Fees	A1289	10	10	10	10	
Dog Control Fees	A1550	100	100	100	100	
Vital Statistics Fees	A1603	50	50	50	50	
Refuse and Garbage Charges	A2130	14,000	14,000	15,000	15,000	
<u>USE OF MONEY AND PROPERTY</u>						
Interest & Earnings	A2401	0	0		0	
Interest Reserve Account	A2405	0	0		0	
Rental of Real Property	A2410	100	100	0	100	
<u>LICENSES AND PERMITS</u>						
Licenses	A2544	300	300	300	300	
Marriage Licenses	A2545	35	35	35	35	
Permits, Other	A2590	0	0		0	
<u>FINES AND FORFEITURES</u>						
Fines, Forfeits of Bail	A2610	800	800	800	800	
Fines & Penalties, Dog Cases	A2611					
Forfeiture of Deposits	A2620					
<u>SALES OF PROPERTY & COMPENSATION FOR LOSS</u>						
Sale of Surplus Scrap	A2650	1,500	1,500	1,500	1,800	
Sales of Equipment	A2655	0	0			
<u>UNCLASSIFIED</u>						
Unclassified Revenues	A2770	25	25	0	0	

	Code	Tentative 2021	Preliminary 2021	Adopted 2021	Tentative 2022	Preliminary 2022	Adopted 2022
<u>INTERFUND REVENUES</u>							
Interfund Revenues	A2801	0	0	0	0		
<u>STATE AID</u>							
State per Capita Aid	A3001	0	0	0	0		
State Aid Mtg Tax	A3005	11,000	11,000	11,000	11,000		
Programs for Aging	A3772	1,700	1,700	1,700	1,700		
State Aid Youth Program	A3820	0	0	0	0		
AIM Related Payment	A2750	21,996	21,996	21,996	21,996		
<u>INTERFUND TRANSFER</u>							
Interfund Transfer	A5031	0	0		0		
<u>PROCEEDS OF LONG TERM OBLIGATIONS</u>							
Bond Anticipation Note	A5730	0	0		0		
<u>TOTAL ESTIMATED REVENUES</u>		<u>\$434,636</u>	<u>\$434,636</u>	<u>\$460,511</u>	<u>\$510,911</u>	<u>\$0</u>	<u>\$0</u>
<u>GENERAL FUND EXPENSES</u>							
<u>TOWN BOARD</u>							
Town Board PS	A1010.1	12,784	12,784	12,784	13,040		
Town Board CE	A1010.4	3,000	3,000	2,000	2,000		
TOTAL		15,784	15,784	14,784	15,040	0	0
<u>JUSTICES</u>							
Justices PS	A1110.1	5,720	5,720	5,834	5,951		
Justices PS-2	A1111.12	5,600	5,600	5,712	7,020		
Justices EQ	A1110.2	1,500	1,500	1,500	1,500		
Justices CE	A1110.4	3,000	3,000	3,000	4,000		
TOTAL		15,820	15,820	16,046	18,471	0	0
<u>SUPERVISOR</u>							
Supervisor PS	A1220.1	10,800	10,800	11,016	23,000		
Sec/Bookkeeper Personal Services	A1220.12	19,500	19,500	19,890	20,288		
Supervisor CE	A1220.4	5,000	5,000	5,000	6,000		
TOTAL		35,300	35,300	35,906	49,288	0	0
<u>DIRECTOR OF FINANCE</u>							
Director of Finance P/S	A1310.1	2,090	2,090	0	2,090		
<u>INDEPENDENT AUDITING & ACCTING</u>							
Independent Auditing & Accounting	A1320.4	0	0	0	0		

TAX COLLECTION

Tax Collector PS
Tax Collector CE
TOTAL

Code	Tentative 2021	Preliminary 2021	Adopted 2021	Tentative 2022	Preliminary 2022	Adopted 2022
A1330.1	3,184	3,184	3,248	3,313		
A1330.4	2,500	2,500	2,500	2,500		
TOTAL	5,684	5,684	5,748	5,813	0	0

ASSESSORS

Assessor Chairman
Assessor PS
Assessor CE
TOTAL

A1355.1	11,000	11,000	11,220	18,720		
A1355.12	11,000	11,000	11,220	18,720		
A1355.4	3,275	3,275	3,275	3,275		
TOTAL	25,275	25,275	25,715	40,715	0	0

TOWN CLERK

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

A1410.1	19,200	19,200	19,584	23,400		
A1410.12	4,000	4,000	4,080	6,630		
A1410.4	2,000	2,000	2,000	3,000		
TOTAL	25,200	25,200	25,664	33,030	0	0

ATTORNEY

Attorney CE

A1420.4	7,000	7,000	7,000	10,000		
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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	10,000	10,000	10,000	12,000		
A1620.4	46,000	46,000	36,000	46,000		
TOTAL	56,000	56,000	46,000	58,000	0	0

SPECIAL ITEMS

Unallocated Insurance
Municipal Association Dues
Contingency Account

A1910.4	25,000	25,000	25,000	25,000		
A1920.4	1,600	1,600	1,600	1,600		
A1990.4	10,000	1,000	10,000	10,000		

TOTAL GENERAL GOV'T SUPPORT

241,253	232,253	229,963	285,547	0	0
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	Code	Tentative 2021	Preliminary 2021	Adopted 2021	Tentative 2022	Preliminary 2022	Adopted 2022
PUBLIC SAFETY							
<u>ANIMAL CONTROL</u>							
Dog Control PS	A3510.1	3,000	3,000	3,060	3,122		
Dog Control EQ	A3510.2	100	100	100	100		
Dog Control CE	A3510.4	1,000	1,000	500	600		
TOTAL PUBLIC SAFETY		4,100	4,100	3,660	3,822	0	0
HEALTH							
<u>REGISTRAR OF VITAL STATISTICS</u>							
Regis. of Vital Stats PS	A4020.1	1,040	1,040	1,061	1,083		
<u>LABORATORY</u>							
Laboratory CE	A4025.4	2,200	2,200	2,200	2,200		
<u>AMBULANCE</u>							
Ambulance CE	A4540.4	50,000	50,000	50,000	50,000		
TOTAL HEALTH		53,240	53,240	53,261	53,283	0	0
TRANSPORTATION							
<u>SUPERINTENDENT OF HIGHWAY</u>							
Supt. of Highway PS	A5010.1	50,000	50,000	50,000	51,000		
Supt. of Highway EQ	A5010.2	1,200	1,200	1,200	1,200		
TOTAL SUPERINTENDENT OF HWY		51,200	51,200	51,200	52,200	0	0
<u>GARAGE</u>							
Garage CE	A5132.4	20,000	20,000	20,000	20,000		
<u>STREET LIGHTING</u>							
Street Lighting CE	A5182.4	1,000	1,000	1,000	1,000		
TOTAL TRANSPORTATION		72,200	72,200	72,200	73,200	0	0
ECONOMIC ASSISTANCE & OPPORTUNITY							
<u>VETERAN'S SERVICES</u>							
Veterans Services CE	A6510.4	250	250	250	250		
<u>PROGRAMS FOR THE AGING</u>							
Programs for Aging CE	A6772.4	7,500	7,500	7,500	7,500		
<u>OTHER ECONOMIC DEVELOPMENT</u>							
Tourism CE	A6989.4	30,000	30,000	30,000	30,000		
TOTAL ECONOMIC ASSIST. & OPPORTUNITY		37,750	37,750	37,750	37,750	0	0

CULTURE AND RECREATION

YOUTH PROGRAMS

Youth Programs CE

Code	Tentative 2021	Preliminary 2021	Adopted 2021	Tentative 2022	Preliminary 2022	Adopted 2022
A7310.4	1,625	1,625	1,625	1,625		

HISTORIAN

Historian PS

Historian CE

A7510.1	0	0	0	500		
A7510.4	50	50	50	350		

CELEBRATIONS

Celebrations

TOTAL CULTURE AND RECREATION

A7550.4	0	0	0	0		
	1,675	1,675	1,675	2,475		

HOME & COMMUNITY SERVICES

REFUSE AND GARBAGE

Refuse/Garbage PS

Refuse/Garbage CE

A8160.1	25,600	25,600	25,600	34,000		
A8160.4	22,000	22,000	22,000	66,789		

CEMETERIES

Cemeteries PS

Cemeteries CE

A8810.1	4,600	4,600	4,600	9,600		
A8810.4	700	700	700	10,000		

MISC. HOME & COMM SERVICES

Personnel Services

TOTAL HOME & COMMUNITY SERVICES

A8989.1	6,500	6,500	6,630	6,763		
	59,400	59,400	59,530	127,152		

EMPLOYEE BENEFITS

State Retirement

Social Security (Town Share)

Workers Comp

Unemployment Insurance

Disability Insurance

Medical Insurance

TOTAL EMPLOYEE BENEFITS

A9010.8	15,000	15,000	15,000	15,000		
A9030.8	17,000	17,000	14,000	14,000		
A9040.8	7,150	5,200	6,898	6,898		
A9050.8	2,500	2,500	2,500	2,500		
A9055.8	500	500	500	500		
A9060.8	37,000	37,000	38,000	38,000		
	79,150	77,200	76,898	76,898	0	0

INTERFUND TRANSFERS

Interfund Transfer

Transfers to Capt. Projects

Appropriated Fund Balance

TOTAL ESTIMATED APPROPRIATIONS

A9901.9	0	0	0	0		
A9950.9	0	0	0	0		
A599N		0	(74,796)	0		
	548,768	537,818	534,937	660,127	0	0

HIGHWAY FUND REVENUES

LOCAL SOURCES

	Code	Tentative 2021	Preliminary 2021	Adopted 2021	Tentative 2022	Preliminary 2022	Adopted 2022
Real Property Tax	DA1001						
Transportation Services	DA2300	269,713	269,713	269,713	269,713		
Interest & Earnings	DA2401						
Sale of Surplus Scrap	DA2650	500	500	0	0		
Sales of Equipment	DA2665				0		
Unclassified Revenues	DA2770				0		

STATE AID

State Aid/CHIPS	DA3501	184,300	184,300	184,300	250,172		
State Aid Emergency Disaster Work	DA3960				0		

FEDERAL AID

Federal Aid Emergency Work	DA4960				0		
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INTERFUND TRANSFERES

	DA5031				0		
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TOTAL ESTIMATED REVENUES

		454,513	454,513	454,013	519,885	0	0
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	Code	Tentative 2021	Preliminary 2021	Adopted 2021	Tentative 2022	Preliminary 2022	Adopted 2022
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HIGHWAY FUND EXPENSES

MAINTENANCE OF ROADS

General Repairs PS	DA5110.1	278,648	284,424	281,000	438,840		
General Repairs CE	DA5110.4	50,000	50,000	50,000	50,000		

IMPROVEMENTS

Capital Outlay	DA5112.2	184,300	184,300	184,300	250,172		
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BRIDGES

Capital Outlay	DA5120.2	5,000	5,000	5,000	5,000		
Contractual	DA5120.4	5,000	5,000	5,000	5,000		

MACHINERY

Equipment	DA5130.2	77,213	70,387	50,000	50,000		
Contractual	DA5130.4	100,000	100,000	100,000	100,000		

Code	Tentative 2021	Preliminary 2021	Adopted 2021	Tentative 2022	Preliminary2 022	Adopted 2022
<u>BRUSH & WEEDS</u>						
Personnel Services						
Contractual						
DA5140.1	5,600	2,800	5,600	5,600		
DA5140.4		2,800	0	2,000		
<u>SNOW REMOVAL</u>						
Personal Services						
Contractual						
DA5142.1	37,000	40,000	40,000	50,000		
DA5142.4	125,500	125,500	150,000	150,000		
<u>HIGHWAY EQUIP & CAPITAL OUTLAY</u>						
Equipment						
DA5197.2	100,000	100,000	100,000	100,000		
<u>EMPLOYMENT BENEFITS</u>						
State Retirement						
Social Security						
Unemployment Insurance						
Disability Insurance						
Medical Insurance						
Workers Comp						
Appropriated Reserve						
DA9010.8	57,000	57,000	55,000	55,500		
DA9030.8	27,021	27,021	25,347	27,500		
DA9050.8	2,000	2,000	0	0		
DA9055.8	1,000	1,000	1,000	1,000		
DA9060.8	133,000	133,000	133,000	157,200		
DA9040.8	7,150	5,200	3,449	6,898		
DA511N						
TOTAL ESTIMATED APPROPRIATIONS	1,195,432	1,195,432	1,188,696	1,454,710	0	

**Town of Thurman
2022 Preliminary Budget**

Summary

Fund	Appropriations	Revenue	Unexpended Balance	To be raised in taxes	Assessed Value	Tax Rate
General Fund	660,127	510,911	-	149,216	168,621,265	0.88
Highway Fund	1,454,710	519,885	-	934,825	168,621,265	5.54
Fire	82,526			82,526	174,065,009	0.47
TOTALS	2,197,363	1,030,796		1,166,567		6.89

19-Oct

TAX RATE SUMMARY

<u>2021</u>	<u>Tax Rate</u>	<u>2022 Tax Rate</u>
Highway	3.82	Highway 5.54
Fire	0.47	Fire 0.47
Town	0.00	Town 0.88
	<hr/> 4.29	<hr/> 6.89