

State of New York
County of Fulton
Town of Caroga

Minutes of a Caroga Town Board meeting held Wednesday October 4, 2023 at the municipal building located at 1840 State Highway #10 at 5:00 pm with the following persons in attendance by roll call. The flag salute followed.

Supervisor Scott Horton - Here
Council Member John Glenn – Here
Council Member Barbara Deluca – Here
Council Member Richard Sturgess – Here
Council Member Donald Travis – Here

Department heads in attendance: Highway Superintendent Larry Voght, Weed Harvesting Coordinator Walter Hogan and Golf Course Manager Dave Cummings. There were seven members of the public in attendance.

Supervisor Horton let the public know that this is a work session and public comments will not be entertained. This is the first session in the review of the budget. After this we go to the preliminary budget. At the next town board meeting a date will be set for the public hearing on the preliminary budget. At that time public comments will be heard on the budget. In the meantime, the public is always invited to send comment by letter or email to the town clerk.

Supervisor Horton noted last year we came in between 10 – 15,000.00 of fund balance. That means that we had budgeted vs what we had spent was \$10,000.00 - \$15,000.00 less than budgeted. That was close budgeting. This is a 3-million-dollar budget.

Council Member Glenn stated that the supervisor did an outstanding job on last year's budget.

Supervisor Horton announced that the 2024 budget with the exception of the fire contract, that we have stayed below the tax cap. The budget director stated the tax cap this year was the ability to raise \$41,372.00 to keep the town under the tax cap. She noted we are over the tax cap. The difference from this year's budget from last year's budget is \$124, 131.00. The budget director explained that we are over the cap by \$82,759.00 but the fire truck purchase is \$84,700.00. With the truck purchase there is no way to have a functioning budget and fund all of the programs that we currently have without making serious cuts. To make up for the one-year truck purchase. So, we will have to override the tax cap for the truck purchase alone.

Supervisor Horton stated in this budget he tried to catch up on elected official's salaries.

Joanne Young – budget director reviewed the budget with the board. The following changes were made to the tentative budget.

| | | | |
|-------------------------|----------|--------------|-------------|
| Supervisor Secretary | A1220.12 | increased to | \$ 2,000.00 |
| Unallocated Insurance | A1910.4 | increased to | \$62,000.00 |
| Special Rec. Facilities | A7180.13 | decreased to | \$24,000.00 |

| | | | |
|-----------------------|----------|--------------|-------------|
| Environmental Control | A8090.42 | increased to | \$62,500.00 |
| Refuse and Garbage | A8160.1 | increased to | \$53,000.00 |
| BTI Sales | A2655 | decreased to | \$ 000.00 |
| Conservation – Weed | A3910 | increased to | \$46,460.00 |
| Unemployment Ins. | DA9050.8 | increased to | \$ 7,000.00 |

Key comments made during the meeting include the following:

Supervisor Horton took advantage of increased interest rates and put money away in CD's. This generated almost \$35,000.00 of revenue in interest.

The town also got a bonus from the street lighting program, and the sales tax. In street lighting there is about a 90% savings. The town did borrow \$17,700.00 over 7 years for the program. Currently the town averages \$300.00 a month previously the town paid \$38,000.00 per year.

The town did not do well with the mortgage tax this year.

Council Member Glenn noted there are two people who write grants for the town but they are not compensated.

The Budget director presented the board with a sheet breaking down various salaries with a 3% increase and also listed what was requested on the budget sheet. The Supervisor noted the salary increases were made still staying under the tax cap. Council Members Travis and Glenn stated they agreed.

The budget director explained line by line the changes.

Page 1 - The Supervisor secretary position was discussed. Council Member Sturgess thought there should be money in the line item. Money can be placed on the line item and a decision to use it or not can be made next year. Council Member DeLuca noted there will be a new supervisor next.

Supervisor Horton noted changes can be made to the budget during the preliminary budget except that the salaries of elected officials have to be posted for the public hearing.

Page 2 - A new suggested line item for overseeing the drug testing program was not put into the budget.

It was noted that the minimum wage will be \$15.00 in 2024, an additional \$0.80 per hour.

Page 4 - Insurance on the buildings, costs were discussed.

Page 5 - The past various code employees' situations were discussed. Supervisor Horton thinks only one person is needed.

Page 7 - It was noted the highway employees now have union representation. They will be making in the mid 50's to \$58,000.00 per year now.

Highway contractual expense is heat, and electricity. The bonding if passed for a new building is not included on the A5132.4 line item.

Council Member Glenn noted the street lighting line was budgeted at \$38,202.25 in 2023 and in 2024 the line item is \$3,500.00.

Page 9 - A discussion on golf course personnel took place specifically A7180.13. It was noted that A7180.11 is for two individuals. The budget officer noted the golf course employees are paid more than minimum wage. Council Member Sturgess stated he would not go for a 54% increase. Clarification on the various line items used for the golf course will be reviewed with Mr. Cummings.

Page 10 - Supervisor Horton noted the need to update the town's comprehensive plan.

Page 11 - Environmental Control (page 11) possible funding and the funding of \$46,460.00 for the pilot program was reviewed and discussed.

Garbage removal personal services was discussed. It was noted that there are part time employees working on that crew at a lower rate of pay.

Budget officer Young noted funds were in the bond line item this year but weren't used. She is not sure the line item will be used next year either.

Installment purchase title shows how much the town owes.

Page 13 - Reserves that the town has were reviewed - Capital Fund, weed harvester, garbage truck, golf course equipment and golf course improvement reserves were reviewed. Supervisor Horton explained these as dedicated savings accounts. He stated when you spend funds out of the reserve there is no impact on the taxpayer. The budget officer explained that the comptroller doesn't like a high fund balance that is not dedicated to a specific purpose. This would be holding on to too much taxpayers' monies. Joanne Young stated currently in the reserve fund for the weed harvester there is \$56,000.00, in the Capitol fund - \$108,000.00, the garbage truck is at \$76,000.00 and the golf course equipment is at \$1.00. Typically, the board waits until the end of the year to fund the reserve funds to make sure we have not overspent in other lines.

The Highway Superintendent noted the cost of a new garbage truck is around \$200,000.00. Ours is 7 years old and he anticipates getting another 3 – 4 years out of it.

Page 14 - starts the revenue side of the budget general funds. Sales tax was under budgeted. We will be over what we budgeted for this year. Fees received from the golf course have increased. Except the fees from golf carts was reduced from 2023 to 2024 as we don't have as many to rent out. Merchandise sales has done very well. Supervisor Horton gave a shout out to Adam for that. Council Member DeLuca asked what Golf (AD) Contributions was. The budget director stated that is for sponsorship of a hole/advertisements. Council Member Sturgess thought there should be a whole lot more on that line item for how much has come in. The Budget Officer

stated it depends on how it is getting reported from the club house. Things could be being reported under a different line item. Supervisor Horton noted we have come a long way.

Supervisor Horton spoke to the BTI director he is not anticipating selling any BTI this year.

Page 16 - the mortgage tax – it was again noted that we will not receive anywhere near what was budgeted in 2023. A3910 is where the grant money for the weed program was added in. Council Member Sturgess questioned the trails grant funding A2705.2. The budget officer noted nothing was received this year. It was noted the trails received a lot of donations this year. Another donation will be coming from Fulton County in the amount of \$8,600.00. Next year the Fulton County has budgeted \$25,000.00 which is on line item A3789.

Council Member Sturgess stated in 2023 we estimated we would receive a \$25,000.00 grant but we did not receive it. Mr. Manning has applied for grants this year but did not receive any. The supervisor stated if he did not get a grant he would cut back on expenses. Council Member Sturgess stated you can't offset the grant with donations. Last year he was told if the \$25,000.00 grant did not come in then the \$25,000.00 would not be spent. That is not how it went. Council Member Glenn agreed. The board reviewed and discussed the bike trail line items. Council Member Sturgess thought the donations should match the expenses. The board will discuss with Mr. Manning his budget requests. Council Member Sturgess stated this has turned into an \$89,500.00 program.

Supervisor Horton stated no one will build an inn here if there isn't anything to do here. He thought the bike trails are a great initiative along with the improvements to the golf course. In his opinion we need to continue these efforts to make the town more attractive. We have to have a community that has jobs to attract younger families for our school. He speculated a 35 room Inn would bring \$100,000.00 of net revenue to the town.

Page 17 - Highway appropriations was reviewed. It was noted that the new F550 truck funding will come partially from operating funds and partially from the reserve fund. The budget director stated in December whatever is left should be put into the equipment reserve to carry it over for next year specifically for the truck. The Highway Superintendent stated the truck would not be here until after December due to the strike.

Page 18 - Employee Benefits. This year was the first-time unemployment has been paid out of the highway funds. DA 9050.8 was increase. The budget officer noted the only installment payment and interest will be paid out for the excavator. She noted some money has already been reserved this year for the truck.

Supervisor Horton and Highway Superintendent Voght met with Mark Yost at the County to calculate the amount of rolling highway equipment stock. It has an average life span of 11 years. They divided it out and the range is \$90,000.00 to \$100,000.00 per year. The budget director noted there is only \$92,000.00 in the equipment reserve.

Page 19 - is the revenue side of the highway. The budget director stated a lot of the money will come from the property taxes. The only other revenue is services from other governments. Council Member Sturgess asked about the sale of the old one-ton truck when the new one comes in. Should that money be anticipated in the budget he asked? The Highway Superintendent thought we may only get \$5,000.00 for it.

Page 20- shows the revenues from CHIPS, and the fire contract information.

The budget director reviewed the front page of the budget. She noted there was an increase of the taxable assessed value. They were able to raise more money even without raising the taxes. The highway tax rate is staying the same. The change to the general fund is because of the use of the fund balance. Yearly she noted they have used \$300,000.00 of fund balance year over year. Eventually as budgets increase the fund balance will not always be there. The amount needed to be raised (tax rate per thousand) is to cover the fire truck purchase and the 5% increase in the fire contract. The Fire Company does not have access to the general account fund balance. You cannot comingle the funds.

The budget officer discussed with the board the need to make a resolution to override the tax cap. The board after discussion decided to wait until the tentative budget is in place. The Board decided not to move this tentative budget to the preliminary budget at this time. The Budget director will make the changes discussed tonight and send out the revised tentative budget to the board.

Council Member DeLuca noted the conflicting discussion with the golf course manager earlier and wondered if there will be a lot of changes made. The budget director did not think so.

Supervisor Horton anticipated that the public hearing on the budget will be held on October 25th at 6 pm. This will be set at the next town board meeting.

RESOLUTION #2023-104 to set the next budget meeting was offered by Council Member Sturgess at the October 4, 2023 budget meeting.

WHEREAS, the budget director and town supervisor have worked numerous hours to prepare the preliminary budget, now therefore be it

RESOLVED, that the next budget meeting shall be held on Wednesday October 11, 2023 at 5:30 pm prior to the regular monthly October Town Board meeting which starts at 6 pm.

Seconded by Council Member Glenn

Adopted by a vote of 5Ayes: Horton, Glenn, DeLuca, Sturgess, Travis

At 7:11 pm Supervisor Horton made a motion to adjourn. Council Member Travis seconded the motion. All board members were in favor of the motion – Horton, Glenn, DeLuca, Sturgess, Travis.

Respectfully Submitted

Linda Gilbert RMC, CMC
Caroga Town Clerk