

**MINUTES OF THE BUDGET WORKSHOP / SPECIAL MEETING OF
THE TOWN BOARD OF THE TOWN OF NEW LEBANON
HELD ON OCTOBER 3, 2023**

Present: Tistrya Houghtling, Supervisor
Deborah Gordon, Councilmember
John Trainor, Councilmember
Norman Rasmussen, Councilmember

Recording Secretary: Marsha “Marcie” Robertson, Town Clerk

Others Present: Josh Young (5:16pm)
Members of the Public

CALL TO ORDER:

The meeting was called to order at 5:04p.m. by Supervisor Houghtling.

TOWN CLERK PRESENTED BUDGET:

Town Clerk Robertson presented each Town Board member with a copy of the 2024 Tentative Town Budget.

MISCELLANEOUS BUDGET ITEMS:

The Town Board reviewed the 2024 Tentative Budget for all accounts. The board will decide if they need to meet with anyone regarding their budget requests.

Supervisor Houghtling stated, as the budget officer, she creates the Tentative Budget but it is the board’s job to decide how they want it. Supervisor Houghtling explained, typically they try to keep the rate per thousand the same. If they keep the rate per thousand the same, they say taxes did not go up. If overall assessments go up, it is usually because a vacant property became a \$500,000 house or three new people moved into town and renovated their houses and assessments went up and therefore, they need to increase the budget accordingly to serve the new people. This year, things were done differently with the assessment. They decided not to do the reassessment, to postpone that to next year because of the covid ups and downs. The Assessor recommended, and the Town Board agreed with, the Assessor raising the sea level evenly across the board. Supervisor Houghtling stated, the assurance was unless the town needed more money, this will not affect taxes because everybody went up by the same amount. If they did it with the per thousand and kept that the same, then everyone’s taxes would go up. Supervisor

Houghtling looked at the bottom right number on page 1 of the budget in the top box of the Summary of 2023 Town Budget, the total amount to be raised by taxes. For the Tentative Budget she has kept that amount the same as the 2023 total to be raised by taxes. Supervisor Houghtling stated, that says that the budget is the same and therefore that weighs everyone's assessments equally across the board is not going to affect people's taxes at all.

Supervisor Houghtling stated, for the purpose of this tentative budget, she kept everyone's .1 (salary /payroll) line the same and she put \$50,000 in a temporary holding line for potential COLA's and raises. There were a few exceptions where a department requested a salary shift that was budget neutral or there were a few positions that were budgeted for a returning employee to go into 2023 but was a new employee coming in that was adjusted back to the starting rate for that position. There were two positions that the starting rate was too low.

The following changes were made:

Page 1. **Town Board, A-1010.4** increase from \$250 to \$500

Any account that has an **A** after it is an ARPA account, the Supervisor took that draft budget that the Town Board adopted and she entered all the expenditures that were adopted in the budget and put that amount in revenue, it is a wash.

Page 3. **Revenue Accounts, EV Charging Station Grant A-2770.3** this is not a grant anymore, the town is charging for the EV Charging Station. The word "Grant" will be removed from the account description.

Supervisor Houghtling stated, the only thing she did not put into the Highway Budget was the new loader that the Highway Superintendent asked the Town Clerk to put in his budget request. Supervisor Houghtling stated, when she came in as supervisor, there was an ongoing plan where they would pay on three pieces of equipment at a time. When one piece of equipment got paid off, they would start paying on a new piece of equipment. With the grader and the recent purchase of two new trucks, there are currently three pieces of equipment that they are currently paying on. Supervisor Houghtling stated, they still do not have the replacement plan for highway equipment that shows the board how often equipment should be replaced. The other reason the Supervisor did not enter the new piece of equipment at this time is that depending on the outcome of the upcoming election, the Highway Superintendent may or may not want a new loader.

Supervisor Houghtling stated, there is now the reserve account for equipment. If the board does not budget anything in the new budget for equipment, and next year whoever the Highway Superintendent may be really needs something, they do have money set aside for equipment. It would be a resolution to take that type account and make it specific for a specific piece of equipment. The public would have the opportunity to do a permissive

referendum if they did not want the town to buy that specific piece of equipment with the money.

The board held discussion on budgeting and purchasing equipment. The board would like to see budgeting in advance of needing a piece of equipment and not having to bond those purchases. The board would like to develop an equipment replacement plan, put money aside every year in the reserve accounts that were created and be able to fully purchase equipment in the future, no bonding.

Page 1. **Schedule of Salaries, 8020.1** change from PB/ZBA/BLDG DEPT CLERK to PB/ZBA CLERK - remove BLDG DEPT

Supervisor Houghtling will talk to the town accountant to have him correct the **Historical Summary of Town Budget** page because she knows the Fund Balance was a lot higher than \$271,368 for 2023.

Supervisor Houghtling stated that there should be a balance as of 12/31/2022 that is missing from the **Historical Fund Balance Analysis** page. She will talk to the town accountant to have him correct that and add it in.

The Town Board agreed that they will meet with the Highway Superintendent on the highway budget due to the size of the highway budget.

The Town Board agreed that they will meet with the LVPA, even though the LVPA did not ask for a budget increase. Councilmember Rasmussen stated, he thinks it is in the best interest of both the town and the LVPA to discuss money for their capital reserves for future purchases of equipment. Councilmember Rasmussen is suggesting adding \$75,000 to the capital reserve for future purchases of trucks.

Supervisor Houghtling will check with the Highway Superintendent and the LVPA to see what budget meeting date works best for them to attend. Most likely the meeting scheduled for October 16th will be cancelled.

TOWN BOARD RESIGNATION - ANTHONISEN:

Supervisor Houghtling stated, as the board knows, Councilmember Anthonisen has resigned from the board and her reasons are to remain private. Supervisor Houghtling stated, she has spoken individually to each remaining board member on how to move forward. She stated, she feels it is important to have a full board to go through budget season.

The board held discussion and they discussed the different options and timing on appointing a board member to fill the vacancy. The board agreed that they will interview the possible candidates at the Special Meeting already scheduled on October 10th, 2023 at 5:30pm along with the Community Center Coordinator applicant interviews.

ADJOURNMENT:

A motion was made by Supervisor Houghtling to adjourn the budget workshop at 6:28pm. The motion was seconded by Councilmember Trainor.

Roll Call Vote:

Councilmember Rasmussen -	Aye
Councilmember Gordon -	Aye
Supervisor Houghtling -	Aye
Councilmember Trainor -	Aye
Vacant	

Respectfully submitted,

Marcie Robertson
New Lebanon Town Clerk

Draft