

MINUTES OF THE MEETING OF THE TOWN BOARD
TOWN OF RICHLAND
1 BRIDGE STREET, PULASKI, NY

DATE: November 4, 2024

KIND OF MEETING: Town Board Meeting-Public Hearing for 2025 Town Budget

PLACE: Grand Jury Room, H. Douglas Barclay Courthouse Pulaski, NY

BOARD MEMBERS PRESENT: Supervisor Robert North
Councilwoman Donna Gilson
Councilman Larry Atkinson
Councilwoman Sue Haynes
Councilman Eric Pappa (absent)

OTHERS IN ATTENDANCE: Financial Consultant, Laird Petrie, Town Resident Jeff Edick, Budget Officer, Tammie Whaley, and Town Clerk Millie Newcomb

CALL TO ORDER: The meeting was called to order at 6:00 p.m. with Supervisor North leading in the Pledge of Allegiance.

BLESSING: Blessing of the Town was done by Councilman Atkinson

PUBLIC HEARING: A motion to open the Public Hearing was made by Councilwoman Haynes and seconded by Councilwoman Gilson. All were in favor with a roll call vote of "AYE". Financial Consultant Laird Petrie gave his presentation to the Board of the overview of the Town 2025 Budget. This Budget Summary will be attached to these minutes that explains how the Budget Officer and Mr Petrie arrived at the figures presented. The Board was very mindful of the property tax cap. We were able to stay \$6,000 under the maximum the law allows to raise without an override. This year the inflation factor for 2025 for Towns is 3.3% Any year the inflation factor is above 2% then you have to accept the 2%. It's been almost 5 years since that figure has been below 2%. It's a formula and it's mandated by the state. It's unknown how it's figured. So many factors go into this figure. Discussion also touched on fund balances and the importance of maintaining a reasonable amount for unforeseen expenses, with comparisons made between different municipalities, and understanding of fund management. Councilwoman Gilson told the Board while having a discussion with Councilman Pappa, that Orwell may be

online by the end of December. She told the Board that the revenue from that could be somewhere around, \$19,000 or a little more. She wants to know why that money cannot be part of the 2025 Budget. Mrs Whaley told Mrs. Gilson that this is the first that she has heard about this that she and Mr Petrie advised that they have discussed this in previous meetings. No one knew when it was coming online. Mrs Gilson continued if we decreased Sandy Creek's rate to \$4.00 per thousand. Budget Officer Whaley told Councilwoman Gilson, if you lower Sandy Creek, you have to lower Orwell. Mrs. Whaley told the Board that we really have no idea what Orwell is going to bring in. We can guess but we really don't know. She feels very uncomfortable putting a figure in there without having solid numbers to back it up. Councilwoman Haynes feels that we need a year to see where everything goes to make a decision like this. If the Board wants a motion, Councilwoman Haynes said that she would like to make a motion to leave everything the same as it was voted on as far as Sandy Creek is concerned. After a discussion Councilwoman Haynes withdrew her motion. After more discussion between the Board, ***a motion to close the Public Hearing was made by Councilman Atkinson and seconded by Councilwoman Haynes. Roll call vote, all Board members present agreed with the vote of "AYE". 6:35pm.***

Discussion about fund balance and the DB Fund. Supervisor North and Budget Office Whaley discussed using some of the fund balance in DB and that will give us a bit more to carry over next year. Because we have built up both our B & DB funds, it gets us closer to where we were the last 2 years. In DB we are raising \$144,076. She would like to use \$44,076 of fund balance to use for carry over for next year. ***Councilwoman Haynes made the motion to use fund balance from B fund to DB in the amount of \$44,000. We are now \$49,868 under the tax cap. This motion was seconded by Councilwoman Gilson. Roll call vote, all were in favor with a vote of "AYE".***

Discussion next was to either wait or adopt this preliminary Budget as the Budget for 2025. Note to the Board that the Richland Fire Department brought their budget in for 2025. It's down \$50,000 from last year. It was explained that we only collect the money from their district tax payers. They are required to hold a Public Hearing in October every year. In 2007 the law changed it said that Fire Districts have to hold their own Public Hearing. Prior to that, Fire District Budgets even though it was adopted by the commissioners, they were part of the Town's Public Hearing Sessions. It was the opportunity for the residents to hear about the fire district's tax. The Town Board still couldn't change it, it was part of the Towns Budget Hearing for the Town. In 2007, the law said they are to hold their own Public Hearing. Mr. Petrie told the Board that there is going to be a Local Government Meeting in March and there will be a whole session on Fire Protection Contracts and Fire Districts. Local Fire Departments have their own tax cap and spending limitation. There is a margin that is developed every year depending on how much they are allowed to spend vs how much the budget says. They have to stay under that margin. There are further restrictions on capital reserves. Most Fire Districts have to file a

990 form. Representatives from the Association of Towns will be there, along with someone from the State Comptroller's Office. Hopefully they will attend this meeting.

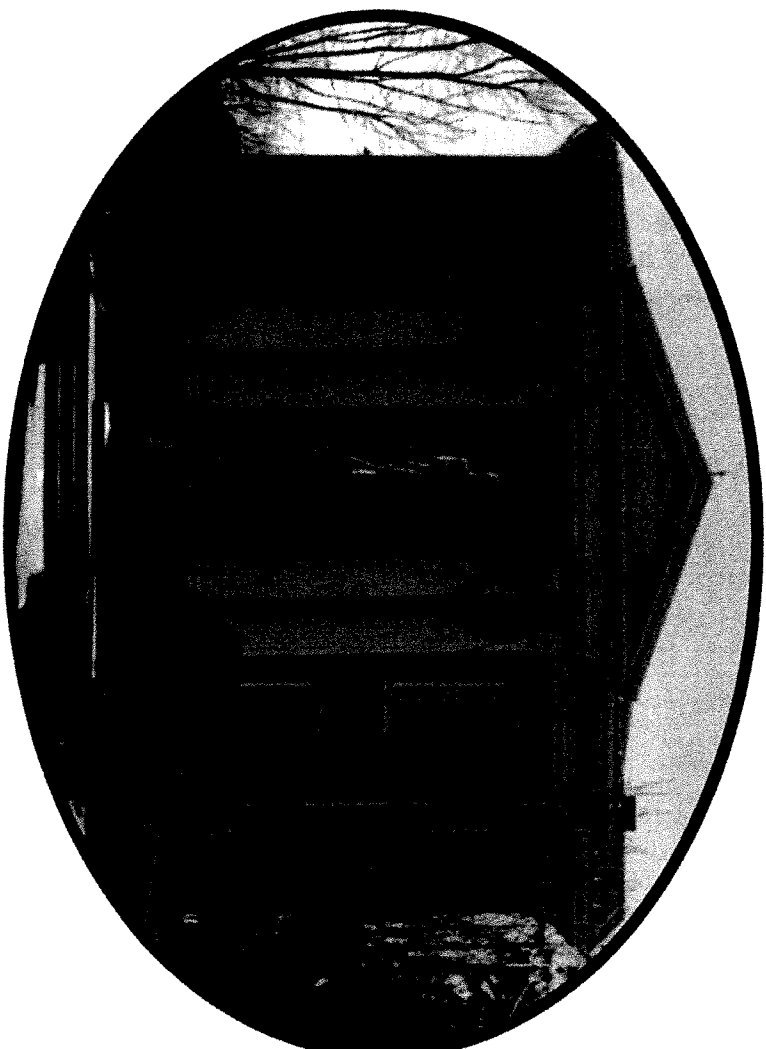
Councilman Atkinson would like to make the motion that we adopt the Preliminary Budget with the change in the fund balance of \$44,000 in the DB fund. The change has been approved by the Board. No changes will be made to water rates so Mr Atkinson would like to move ahead. Councilwoman Haynes seconded this motion. In a roll call vote, Haynes, AYE, Gilson, No, Atkinson, AYE, North, AYE. Vote passed 3-1. Councilwoman Gilson would have voted yes but she wanted to wait for Councilman Pappa to look over the changes before she voted. It was explained that changes can still be made up until November 20. If you adopt the budget though, no changes can be made. The rest of the Board felt that the budget was done.

In another discussion, Supervisor North advised the Board that NOCA would like to add the Town of Constantia to their services. A public hearing is scheduled for November 19th. ***With nothing to bring before the board, a motion to adjourn was made by Councilwoman Haynes and seconded by Councilman Atkinson. A roll call vote all were in favor with a vote of "AYE".***
7:23pm

Respectfully submitted by

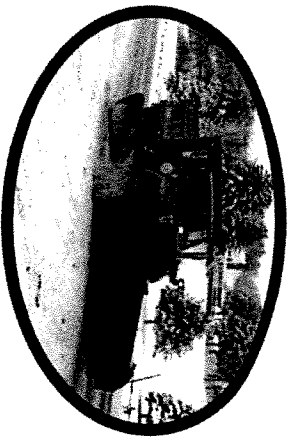
Millie Newcomb
Town Clerk

TOWN OF RICHLAND



2025 BUDGET PUBLIC HEARING

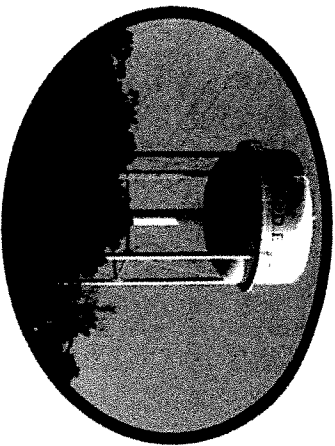
November 4, 2024



TOWN BUDGET SUMMARY

GENERAL and HIGHWAY FUNDS

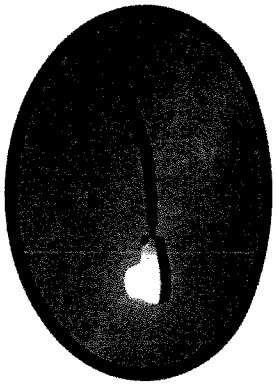
| FUND | ESTIMATED SPENDING | ESTIMATED REVENUES | FUND BALANCE USED | PROPERTY TAXES TO BE RAISED |
|------------------------------|-----------------------|-----------------------|----------------------|--------------------------------|
| GENERAL TOWN-WIDE | \$1,350,606 | \$240,286 | \$25,000 | \$1,085,320 |
| HIGHWAY TOWN-WIDE | \$1,140,914 | \$257,990 | \$0 | \$882,924 |
| TOTAL TOWN-WIDE FUNDS | 2,491,520 | \$498,276 | \$25,000 | 1,968,244 |
| GENERAL PART-TOWN | \$246,579 | \$154,400 | \$92,179 | \$0 |
| HIGHWAY PART-TOWN | \$696,076 | \$552,000 | \$0 | \$144,075 |
| TOTAL PART-TOWN FUNDS | \$942,655 | \$706,400 | \$92,179 | \$144,075 |



TOWN BUDGET SUMMARY

WATER DISTRICTS

| FUND | ESTIMATED SPENDING | ESTIMATED REVENUES | FUND BALANCE USED | PROPERTY TAXES TO BE RAISED |
|----------------------------|--------------------|--------------------|-------------------|-----------------------------|
| WATER DISTRICT #1 | \$395,117 | \$246,058 | \$11,000 | \$138,058 |
| WATER DISTRICT #2 | \$374,665 | \$321,410 | \$0 | \$58,255 |
| WATER DISTRICT #3 | \$238,432 | \$135,417 | \$5,700 | \$97,315 |
| WATER DISTRICT #4 | \$2,940 | \$0 | \$0 | \$2,940 |
| WATER DISTRICT #5 | \$205,077 | \$72,198 | \$8,300 | \$124,619 |
| TOTAL ALL DISTRICTS | \$1,216,231 | \$639,665 | \$25,000 | \$416,187 |



TOWN BUDGET SUMMARY

STREET LIGHTING DISTRICTS

| FUND | ESTIMATED SPENDING | ESTIMATED REVENUES | FUND BALANCE USED | PROPERTY TAXES TO BE RAISED |
|---------------------------------|--------------------|--------------------|-------------------|-----------------------------|
| STREET LIGHTING DISTRICT #1 | \$2,200 | \$50 | \$1,100 | \$1,050 |
| STREET LIGHTING DISTRICT #2 | \$9,000 | \$75 | \$0 | \$8,925 |
| TOTAL STREET LIGHTING DISTRICTS | \$11,200 | \$125 | \$1,100 | \$9,975 |

PROPERTY TAX COMPARISON

| FUND | 2024 | 2025 | CHANGE | |
|------------------------|--------------------|--------------------|------------------|----------|
| GENERAL TOWN-WIDE | \$1,062,851 | \$1,085,320 | \$22,469 | ↑ |
| GENERAL PART-TOWN | \$0 | \$0 | \$0 | |
| HIGHWAY TOWN-WIDE | \$824,545 | \$882,924 | \$58,379 | ↑ |
| HIGHWAY PART-TOWN | \$145,443 | \$144,076 | \$1,368 | ↓ |
| STREET LIGHTING #1 | \$2,180 | \$1,050 | \$1,130 | ↓ |
| STREET LIGHTING #2 | \$9,475 | \$8,925 | \$550 | ↓ |
| WATER DISTRICT #1 | \$17,372 | \$138,058 | \$120,686 | ↑ |
| WATER DISTRICT #2 | \$43,317 | \$53,255 | \$9,938 | ↑ |
| WATER DISTRICT #3 | \$151,195 | \$92,315 | \$58,880 | ↓ |
| WATER DISTRICT #4 | \$2,840 | \$2,940 | \$100 | ↑ |
| WATER DISTRICT #5 | \$70,575 | \$124,609 | \$45,956 | ↑ |
| TOTAL ALL FUNDS | \$2,429,793 | \$2,533,483 | \$103,689 | ↑ |

Town of Richland 2025 Preliminary Budget

4.3% Increase

Capital Reserve Funds

| Fund | Description / Purpose | Estimated Balance @ 12/31/24 | 2025 Budgeted Use | 2025 Budgeted Addition | Estimated Balance @ 12/31/25 |
|-------------------------------|-----------------------|------------------------------|-------------------|------------------------|------------------------------|
| General TW | Buildings | \$242,218 | \$0 | \$25,000 | \$267,218 |
| General TW | Haldane Park | \$62,613 | \$0 | \$10,000 | \$72,613 |
| Highway TW | Equipment | \$107,544 | \$0 | \$50,000 | \$157,544 |
| Water District #1 | Equipment | \$285,680 | \$0 | \$0 | \$285,680 |
| Water District #2 | Equipment | \$364,867 | \$0 | \$0 | \$364,867 |
| Water District #3 | Equipment | \$117,337 | \$0 | \$0 | \$117,337 |
| Total Capital Reserves | | \$1,180,259 | | | 1,265,275 |

* Ending balances do not include projected interest earnings during 2025

Tax Rates

(Per \$1,000 of Full Taxable Value)

| FUND | Tax Levy | Full Value Taxable Value | Tax Rate Per \$1,000 |
|--------------------|-------------|--------------------------|----------------------|
| GENERAL TOWN-WIDE | \$1,085,320 | \$297,452,871 | \$3.65 |
| GENERAL PART-TOWN | \$0 | \$193,606,892 | \$0.00 |
| HIGHWAY TOWN-WIDE | \$882,924 | \$297,452,871 | \$2.97 |
| HIGHWAY PART-TOWN | \$144,075 | \$193,606,892 | \$0.74 |
| STREET LIGHTING #1 | \$1,050 | \$4,111,320 | \$0.26 |
| STREET LIGHTING #2 | \$8,925 | \$13,513,169 | \$0.66 |

COMBINED TAX RATE

- Inside the Village \$6.62 per thousand
- Outside the Village (no Street Lighting)..... \$ 7.36 per thousand
- Outside the Village (inside Street Lighting #1) \$7.62 per thousand
- Outside the Village (inside Street Lighting #2) \$8.02 per thousand

Water District EDU Rates

| <i>District</i> | <i>Benefit Assessment Tax</i> | <i># of EDUs</i> | <i>Rate Per EDU</i> |
|-------------------|-------------------------------|------------------|---------------------|
| WATER DISTRICT #1 | \$138,058 | 523.77 | \$263.59 |
| WATER DISTRICT #2 | \$53,255 | 700.62 | \$76.01 |
| WATER DISTRICT #3 | \$92,315 | 339.41 | \$271.99 |
| WATER DISTRICT #4 | \$2,940 | 5.00 | \$588.00 |
| WATER DISTRICT #5 | \$124,639 | 223.78 | \$556.88 |

Property With a Taxable Value of \$150,000

| Location | Taxes |
|---------------------------------------|------------|
| Inside Village | \$992.55 |
| Outside Village - No Water | \$1,104.17 |
| Outside Village -- Water District 1 * | \$1,367.76 |
| Outside Village -- Water District 2 * | \$1,180.19 |
| Outside Village -- Water District 3 * | \$1,376.16 |
| Outside Village -- Water District 4 * | \$1,692.17 |
| Outside Village -- Water District 5 * | \$1,661.06 |

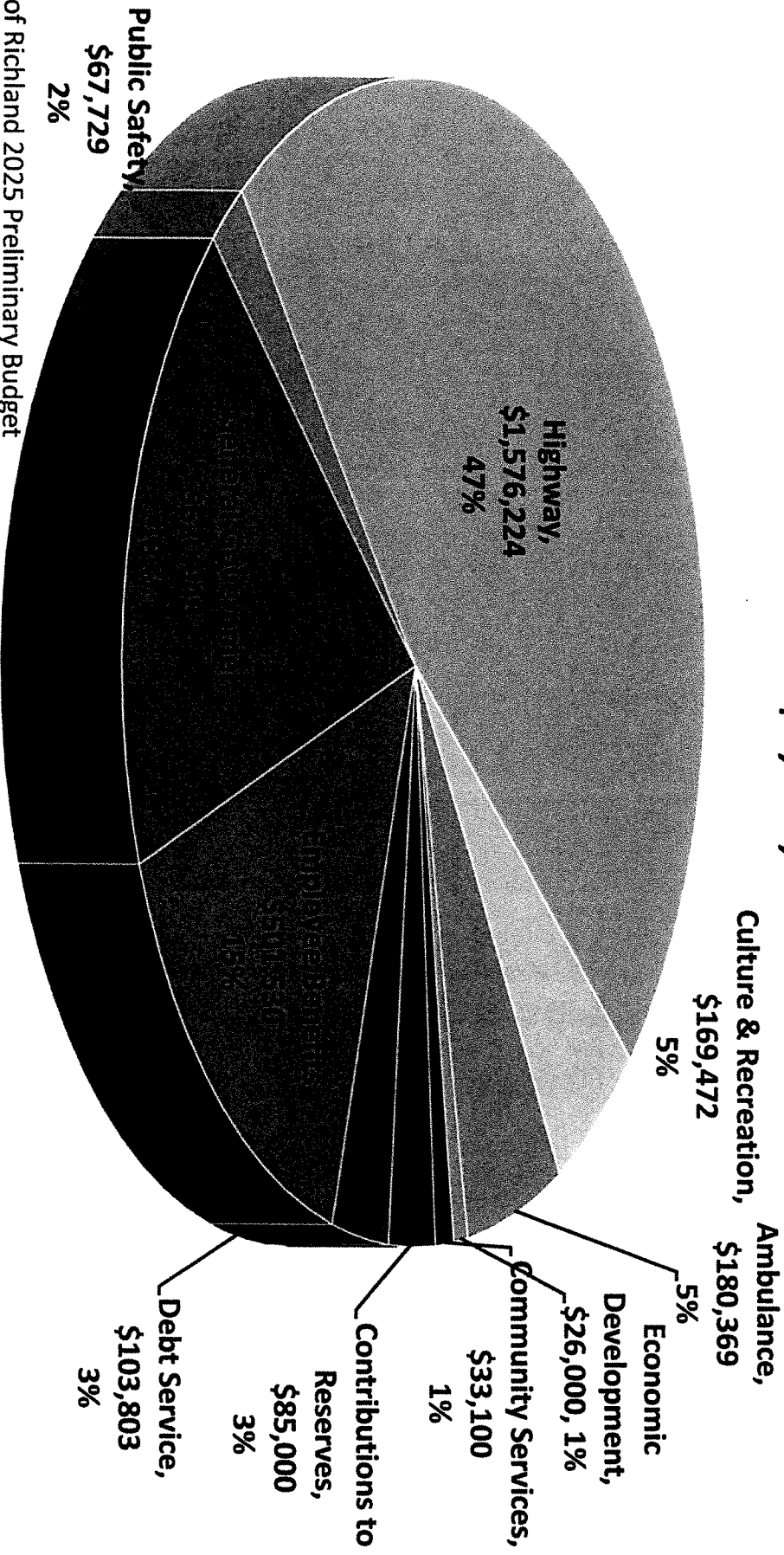
* Assumes 1 EDU

If in Street Lighting District #1: Add \$38.31

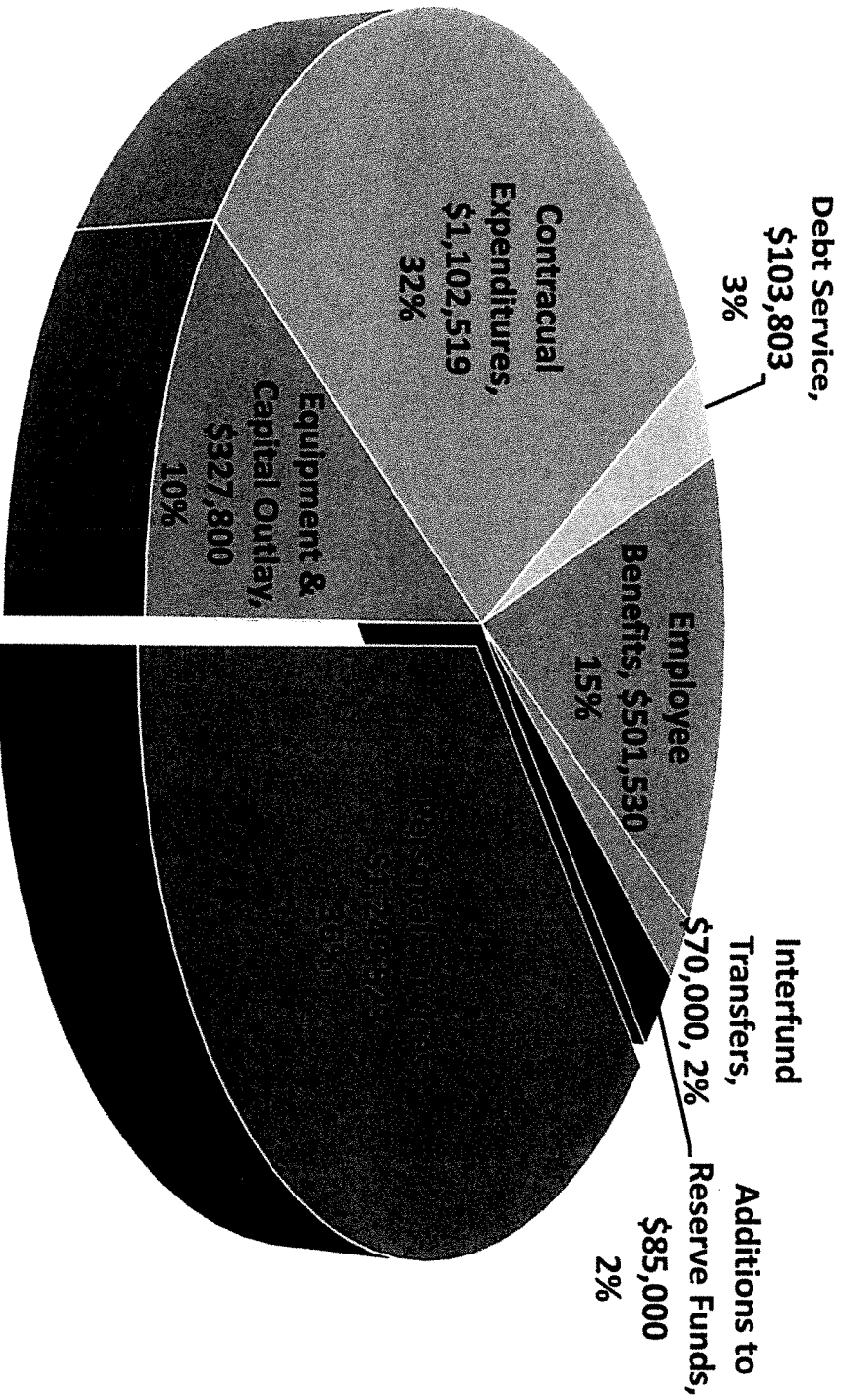
If in Street Lighting District #2: Add \$99.07

GENERAL & HIGHWAY Fund Expenditures By Function Area

\$3,364,174



Town of Richland 2025 Preliminary Budget

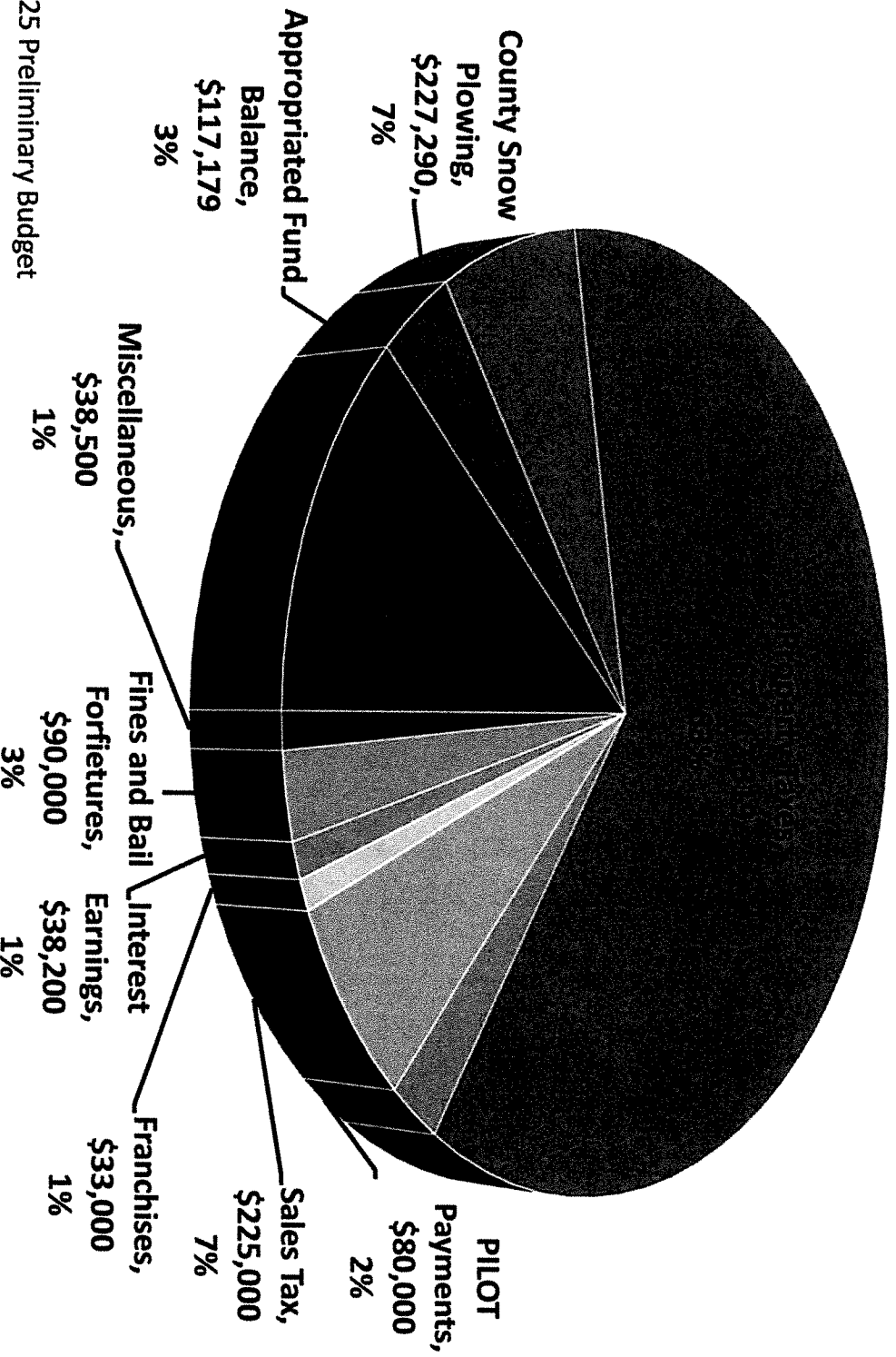


GENERAL & HIGHWAY FUND EXPENDITURES BY OBJECT OF EXPENDITURE

\$3,364,174

GENERAL & HIGHWAY FUND REVENUES

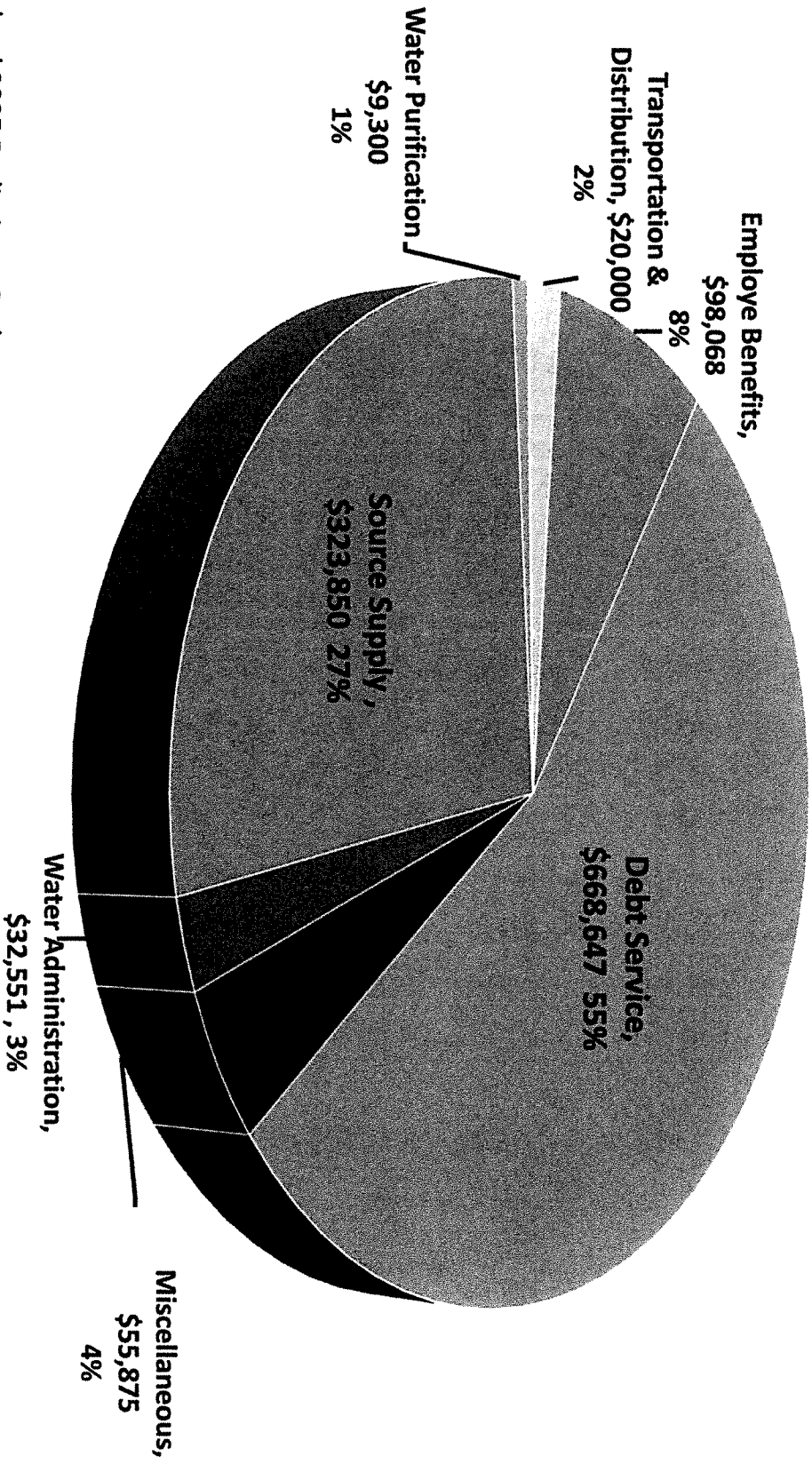
\$3,364,174



Town of Richland 2025 Preliminary Budget

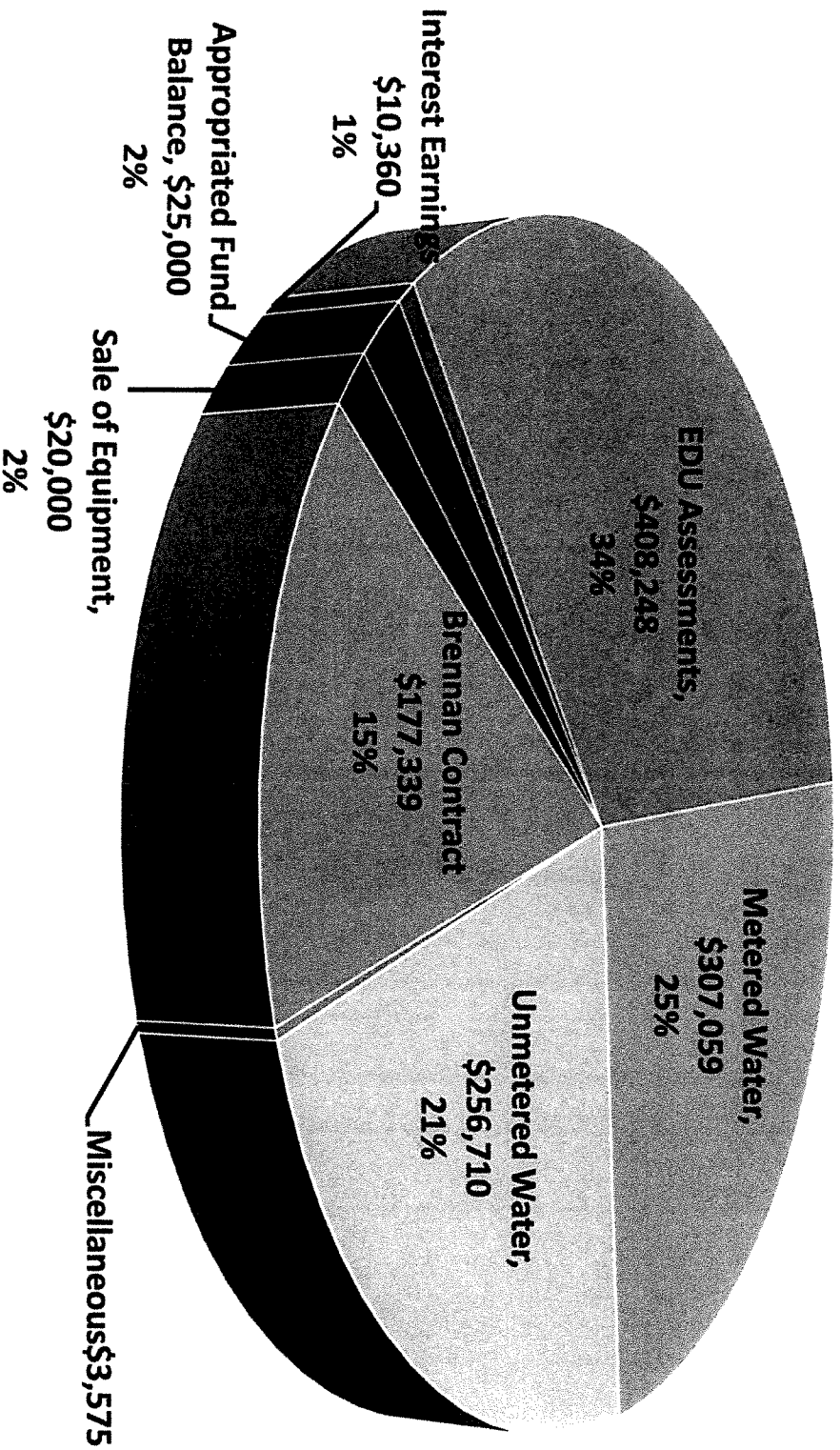
WATER DISTRICT EXPENDITURES

\$1,208,291

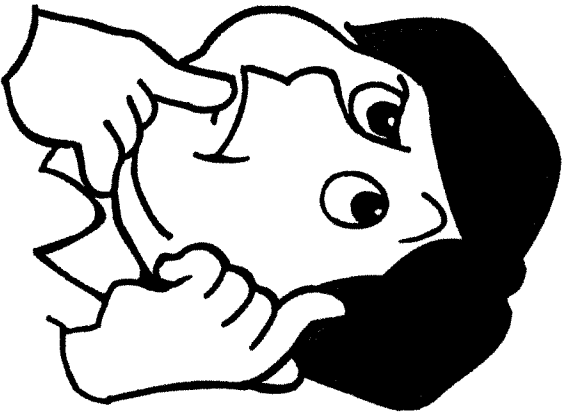
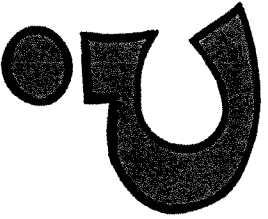


WATER DISTRICT REVENUES

\$1,208,291



Town of Richland 2025 Preliminary Budget



Questions?