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**Town of Westerlo
Town Board Workshop & 2024 Budget Meeting
of
Tuesday, October 3, 2023**

The Town of Westerlo Town Board held a Workshop meeting on Tuesday, October 3, 2023 at the Town Hall 933 CR 401, Westerlo, NY. Supervisor Kryzak opened the meeting with the Pledge of Allegiance to the Flag at 6:01 PM.

ATTENDING WERE: Supervisor Matthew Kryzak
Councilman Peter Mahan
Councilwoman Lorraine Pecylak
Councilwoman Amie Burnside
Councilman Joshua Beers

Also attending were: Planning Board Member Bill Hall, Clerk to Assessor/Clerk to the Code Enforcement Officer Claire Marshall, Highway Superintendent Jody Ostrander and Employees Salvatore Spinnato and Rick Rupeka, Deputy Town Clerk's Kathleen Spinnato, Marta Pongo and Jaimee Motschmann, Library Trustee Mary Ann Witt, Town Clerk Karla Weaver and four residents.

Councilwoman Burnside made a motion to open the workshop meeting. Councilwoman Lorraine Pecylak seconded; all in favor motion carried.

PROPOSED PUBLIC HEARING ON UNSAFE STRUCTURE "FREESE HOUSE"

Supervisor Kryzak announced that there was supposed to be a Public Hearing scheduled for tonight but due to an error made by the Altamont Enterprise newspaper, the ad was not published. After further conversations with both Town Attorney George McHugh and Code Enforcement Officer Jeff Pine, the Town actually needs to set a Public Hearing after the 14-day notice is given to the property owner. After the 14-day notification period, if there's no objection from the owner, the Town can move ahead with scheduling demolition. Supervisor Kryzak suggested scheduling a Public Hearing on the "Freese House" for Wednesday, November 8, 2023 at 6PM. Supervisor Kryzak made a motion to adopt the following resolution:

WHEREAS: a Public Hearing needs to be scheduled regarding the Freese house, be it hereby

RESOLVED: the Town Board schedules a Public Hearing after the proper notification time has been given to the owner, regarding an unsafe structure known as "Freese house" to be held on Wednesday, November 8, 2023 at 6 PM.

Councilman Mahan seconded the motion, a vote resulted as follows:

AYES: Supervisor Kryzak, Councilman Mahan, Councilwoman Burnside,
Councilwoman Pecylak and Councilman Beers

NAYS: None

RESOLUTION # 92 - 2023 was thereby duly adopted.

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OLD BUSINESS

GRANT UPDATES

Supervisor Kryzak reported that there were no updates to provide on the grants.

MULTI YEAR FINANCIAL PLAN/CAPITAL IMPROVEMENT RESERVE FUND/MULTI YEAR CAPITAL PROJECT UPDATE PLAN

Mr. Kryzak advised there are no updates on the Multi Year Financial Plan, Capital Improvement Reserve Fund, or the Multi Year Capital Project Update Plan because he needs to wait until the budget is done. He will then be able to move funds that have not been used.

ARTICLE 7

Supervisor Kryzak indicated there is no updates at this time regarding the Article 7.

PROPOSED - LAND TRANSFER TO WESTERLO VOL. FIRE CO.

Supervisor Kryzak mentioned there is no update at this time regarding the proposed land transfer to the Westerlo Vol. Fire Co. He provided the Town Board with information in their packet pertaining to law. He mentioned that the Town Attorney is working with the attorney for the Town of Westerlo Vol. Fire Co. on a Memorandum of Understanding (MOU).

BROADBAND UPDATE

Supervisor Kryzak indicated he is meeting with the USDA this Thursday to discuss the next steps for the broadband grant.

BUDGET TRANSFER DISCUSSION

Councilman Beers questioned if the transfer that had been done previously had been corrected. Supervisor Kryzak indicated the money needed to go from the Confidential Administrator account code to the Clerk Assistant account code. Mr. Kryzak indicated Mr. Beers had previously commented there wasn't enough money in the line, which there wasn't at the time. He explained they hadn't made the amendment because the payroll company, ADP, was putting the Court Clerk to that cost code, which they have since reconciled. They went ahead and corrected the original transfer of the \$8,369.94 that went in the opposite direction, which is why he advised of a \$16,000 error from Confidential Administrator to Clerk Assistant codes. Then the Board transferred \$7,878.45 from the Clerk Assistant to IT Provider lines. It was incorrect on the first try but he believed he expressed that at a previous meeting, and they did a journal entry and a resolution twice even though he believed he didn't need to, instead mentioning he should've just clarified the first time they voted. He advised the Budget vs Actual has been fixed. He mentioned part of the reason the Town has been working with BST is because ADP continues to screw up the cost codes which throws off the Budget vs Actual. He explained, you must then go back and make a journal entry and try to reconcile that before you can go ahead and make things clear. The Town Clerk questioned the transfer for IT in the amount of \$7,878.45 which was done twice and not reversed after the second time. She believed it would be smart to have a paper trail of it being reversed. Supervisor Kryzak indicated the Office of the State Comptroller (OSC) indicates it's done by resolution, but what's important is the budget amendment is

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recorded in the applicable accounting records. He advised; the journal entry is verbatim by OSC. Going forward there should be no more mistakes with budget transfers. Town Clerk Weaver believed, when people read the minutes, it looks like it was done twice, and no correction was made so she suggested a resolution be made in reverse to correct this. Councilwoman Burnside indicated it will be mentioned in the meeting minutes as part of the discussion. Mr. Kryzak indicated the important thing is that each budget amendment is recorded in the applicable accounting record and journal entries were done. If OSC has any other information that says the opposite, the Town Board can do another budget transfer. It's been verbalized a few times that there was a mistake, and it's been recorded appropriately in the accounting records and BST has already looked it over and agrees there is no issue there. He mentioned that BST has been in the Supervisor's office a lot recently reconciling ADP. Councilwoman Burnside indicated it's the third time the Board has discussed this so it's in the minutes. Mr. Kryzak mentioned, moving forward, he wants to make sure that when the Board is voting on budget amendments, they will do a better job, so they don't have to reverse it. That money has been transferred, it's on the up and up and has been recorded per OSC.

NEW BUSINESS

BUDGET PRESENTATION

The Town Clerk presented the 2024 Town of Westerlo Tentative Budget to the Town Board. Supervisor Kryzak indicated there is one mistake that had to do with retirement, and they will correct it tonight. He reviewed the proposed budget line by line; comments are as follows:

- Cover page shows appropriations and revenues for each fund. In previous years Mr. Kryzak divvied up some fund balance between certain other funds and OSC and BST has recommended it be used in the general fund so that is where that is reported. The tax levy is what's getting appropriated to each fund, and it also shows in 2022 what the tax levy was. Overall, the Town is under the 2% tax cap by \$16,792. He reported, this is the lowest tax increase since 2021. Overall, appropriations are up. There is a 25% increase for EMS over last year bringing the total to \$274,711, insurance is going up at least 11%, Highway will be hiring another employee which increases retirement costs, and the budget includes a 3% raise across the board for employees. Other increases include parks for labor and capital improvement, refuse fees are up and training was added for the dog control and Historian.
- General Fund Estimated revenues - total estimated for 2024 is \$1,730,084.
- General Fund Appropriations:
 - Town Board did not receive the 3% raise.
 - Gave 3% raise to Court Clerk.
 - Supervisor totals decreased from \$100,450 to \$87,588 due to what it actually costs to run that office.
 - Auditor increased because there is more of a fund balance and have more finances, doing more with finances requires more work with BST, did a lot of audits this year to make sure things are on the up and up with the money.
 - Gave 3% increase across the board to assessment, other slight increases in contractual items.
 - Town Clerk overall looks good, budget went down, and includes raises.

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- Law and Engineer budgets are the same as last year however the Town will be using engineer services more in 2024. Councilman Beers indicated there was a typo on the engineer contractual line, should be \$12,000 not \$1,200.
- Elections – slight increase.
- Buildings – slight increase due to salaries which includes the 3% raise and because the Town will be doing more with the capital outlay plan, they did decrease some of the capital outlay funding in the general fund as there is some fund balance that can be used. This will help keep the tax cap low.
- Self-insurance includes a small increase.
- The contingency line was kept the same as last year.
- Control of dogs includes a 3% increase for salaries.
- Ambulance increased from \$225,500 to \$288,697, this is a 25% increase.
- Highway Superintendent salary includes 3% raise.
- Machinery is \$0.00.
- Parks and Historian increased with the 3% raises.
- Councilwoman Burnside asked about the donation line under celebrations. Supervisor Kryzak advised this is new moving forward and was recommended by the accountants. It's a voucher system, money in/money out. Town Clerk Weaver indicated at the end or beginning of the year, a resolution will be done to increase the appropriations line and increase the expenditure line for any donations received that are leftover for the 2024 budget so it can be used toward that purpose moving forward instead of ending up in the fund balance. This was the recommendation she received from OSC when it was created.
- Planning and Zoning Board salaries do not include 3% raise.
- Refuse and garbage costs are increasing so the budget went up. Can't control tipping fees.
- Code Enforcement line includes 3% raise. Mr. Kryzak also mentioned the Clerk salary was split again between Code and Assessment.
- Supervisor Kryzak indicated there is a mistake on the State Retirement line in the general fund. The Town receives an estimate from the state and he would like to try to take advantage of cost savings by paying the bill early. If paid in December, the discounted rate is \$86,000.93 instead of paying in February at a cost of \$86,712.00. He didn't factor in the \$50,000 that Mr. Ostrander already had in the retirement line for the Highway Fund or the Library's retirement line. That was already there when he did the increase to the state retirement line in the general fund. The \$86,000.93 could be reduced to \$30,000 in the general fund. Basically, the total in the general fund was combined for general, highway and library. Projections for 2025 look like they could go up to \$112,279 for the same hours. Mr. Kryzak advised this is the Town's contribution to retirement, it's a lump sum amount that should get divided up in each fund.
- Hospital/Medical is up to \$177,600.
- Highway Fund Estimated revenues are up some overall
- Highway Fund Appropriations:
 - Personal services include 3% raises.

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- Snow removal went up a little bit.
 - Hospital/medical increase is out of the Town's control.
 - Overall looking good, numbers went down.
- Library revenues are up a little.
- Library Fund Appropriations kept the budget down well overall.
- Water Fund Estimated revenues increased, need to meet with Water Board to set the rates still.
- Water Fund Appropriations numbers are close to last year.
- Museum Fund overall numbers haven't changed much.
- Lighting Fund, Town Clerk Weaver expressed concern that there are still outstanding utility bills. Mr. Kryzak indicated if Central Hudson can't provide bills, we won't pay them. She hopes to have this figured out by year's end.
- Fire Co. Fund, up to \$239,487 from \$218,487. Councilwoman Burnside wondered when Mr. Kryzak received the Fire Co. budget. He responded, Thursday. Both the Fire Co. and Library budgets will be in meeting packets for the next meeting.

Questions/Comments were as follows:

- Councilman Beers asked why there was an increase in parks code A7110. Mr. Kryzak advised it's for salary increases and includes the 3% raise. Mr. Ostrander advised from May 1st – Oct 1st there are two full time employees and one part time employee. Mr. Kryzak mentioned the Town receives a discount for insurance for coding employees under park. Mr. Ostrander indicated there is a large number under parts/repairs which is for Hometown Heroes. Councilwoman Burnside indicated that money will come back out, BST should be creating a line item in the budget for Hometown Heroes, however, there were certain items that were bought for the monument through the Highway Department that will be reimbursed. BST is working on figuring out the best way to handle this while still maintaining Hometown Heroes as a zero-cost line item. Anything Hometown Heroes purchases that gets run through the parks will be reimbursed. Mr. Kryzak believed it was roughly \$10,000. Town Clerk Weaver believed it will be handled the same as how the donation line is working. Mr. Ostrander indicated the way ADP had his numbers, it was difficult to do a budget, he had to do his own.
- Mr. Kryzak indicated the amount budgeted for NYS Retirement in the general fund will be corrected.
- Councilwoman Burnside questioned if A1620.52 should say Outlook instead of Protonmail; Supervisor Kryzak responded yes. She also wondered if the amount budgeted was accurate and did not include Protonmail. Mr. Kryzak confirmed that was correct and it will be changed to say Outlook and indicated the Town is not paying both.
- Mr. Ostrander mentioned if the retirement number is being reduced to \$30,000 in the general fund, then that should decrease the budget overall by \$50,000. Mr. Kryzak responded; it will decrease the appropriations from the fund balance on the cover of the budget.
- Councilman Mahan asked if \$6,500 was given to the previous Confidential Secretary because she was a CPA. Mr. Kryzak advised she was not a CPA or an accountant, she was

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just working in the office with accounting experience. Councilman Mahan asked why then the \$6,500 remained in the budget. Mr. Kryzak indicated at the time, there were actually two people working in the office when that number went up. Now there is only one employee in the office doing the job of two which is why he didn't decrease the number because he believed it's a very good number for what work gets done in his office.

- Claire Marshall, Clerk to the Boards asked about the cost of the BST bills. Supervisor Kryzak responded it's the cost of doing business. She mentioned the Town has paid \$20,000 this year and the Confidential Administrator doesn't have to do the work anymore. Mr. Kryzak responded it is still done in the office. They are getting a third set of eyes on things. He indicated, when you have as much money as the Town has in the fund balance and when audits are being done, you want to have a CPA involved. Mrs. Marshall didn't believe the Town received three bids when looking for a new accountant. Mr. Kryzak mentioned they were the only ones willing to take on the Town of Westerlo and there has been a problem trying to keep municipal accountants. Councilwoman Burnside indicated the Confidential Administrator contacted several accountants. Mr. Kryzak expressed that BST were the only ones responsive and are reasonable with their pricing. A resident asked for confirmation that the \$6,500 was going to stay in the line for the Confidential Administrator even though the Town is paying for an accounting firm. Mr. Kryzak questioned if the resident was asking to have the salary reduced for the Confidential Administrator. She responded yes if they are not doing the work. He responded, she is doing the Confidential Administrator job and that's what the salary is. Councilwoman Burnside indicated the Confidential Administrator has already gotten \$13,500 in grant money. Mr. Kryzak mentioned his budget has gone down year after year. Councilman Beers indicated in 2021, Mr. Kryzak and Mrs. Burnside justified the large raise for previous Confidential Administrator Amber Bleau-Green and mentioned some of the comments made sense then, but they don't make sense now. At the time, both had agreed that she had prior Board experience, and she was a supervisor in the past. Supervisor Kryzak advised Confidential Administrator Lisa DeGroff has prior financial and office skills. Mr. Beers questioned if she was a grant writer before she was given the position, Mr. Kryzak advised she wrote a lot of grants prior for Hometown Heroes. Councilman Mahan didn't think it was fair to pay her that salary, she is not an elected official and the Clerk's office does a lot of work and the Town Clerk's salary should be increased. Supervisor Kryzak mentioned the Confidential Administrator's salary is proposed at \$66,538. Councilman Mahan advised she is also participating in the Town's health insurance for a cost of roughly \$30,000/year. A resident indicated that's what is surprising because the previous two Confidential Administrators did not take part in the Town's health insurance, they took a buyout of \$3,000. Supervisor Kryzak advised that his stance on the salary is not changing, and the Board can vote on it. Councilman Mahan asked for a salary increase for the Town Clerk. Councilwoman Burnside mentioned she has four employees; Mrs. DeGroff is just one. Councilman Beers responded Mr. Kryzak has an accounting firm doing work in the Supervisor's office. Councilwoman Burnside mentioned taking a vote, she is in favor of keeping the salary the same for Mrs. DeGroff. Mrs. Marshall wondered who is doing payroll if the

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Confidential Administrator gets sick. Supervisor Kryzak responded, she can't get sick, that's why he doesn't have a second person in there. She mentioned that is not advisable nor a good idea indicating the Town learned that the hard way in the past. Mr. Kryzak advised payroll would get done, the office has been functioning with one person in there for almost two years. He will make sure it's taken care of. Councilwoman Burnside suggested looking at the resume's side by side. Mr. Kryzak suggested a vote. Councilman Mahan made a motion to adopt the following resolution:

WHEREAS: The Town Board discussed the salary of the Confidential Administrator and compared it to the Town Clerk and her duties, be it hereby

RESOLVED: The Town Board increase the Town Clerk's salary to \$66,538 to match the Confidential Administrator's proposed salary.

Councilman Beers seconded; a vote resulted as follows:

AYES: Councilman Mahan, Councilman Beers

NAYS: Supervisor Kryzak, Councilwoman Burnside, Councilwoman Pecylak

Motion is not carried.

Councilman Beers indicated there is still time to talk about this later.

Questions/Comments continued:

- Deputy Town Clerk Spinnato questioned the amount budgeted for elections on pg 4. Albany County is always behind on the billing. Now that they have early voting, she questioned if the numbers budgeted were enough; Supervisor Kryzak indicated the Board of Elections provided an estimate and it should be enough.
- A resident questioned accounting for Hometown Heroes. Mr. Kryzak advised the Town has all that information. It's accounted for like any other committee as far as expenditures go. It's operated on the advice of the accountant.
- Mrs. Marshall questioned why her salary for Zoning and Planning Board Clerk was decreased. She emailed Supervisor Kryzak asking that the Board consider making the position salary instead of hourly for both Zoning and Planning Boards. She mentioned that the Zoning and Planning Board members receive \$2,400/year, they have to attend at least 12 meetings a year. She has to attend every meeting, take and record minutes, handle abutter letters, and everything in between. She requested the Board consider paying her \$2,000/year salary for each Board. Supervisor Kryzak expressed concern she won't get paid enough if things get busy, she responded, it's just easier for her. She is okay with the amount split for CEO and Assessor if the department heads are ok with it since it's not exactly equal. She explained it usually takes her roughly two hours at a meeting and at least five to six hours for minutes, abutters, notices, and everything else. Realistically it probably takes seven to eight hours per month to do for one board. Supervisor Kryzak indicated he's just looking out for her and wants her to understand it's at her own risk. Town Clerk Weaver suggested Mrs. Marshall receive a salary for all departments; Code, Assessor and Clerk to the Boards to make things easier. Councilwoman Burnside mentioned it will eliminate a time clock mess. Supervisor Kryzak indicated the Board can put those numbers in, but they will need to set this at the organizational meeting in January. Discussion ensued regarding what the salary should

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be set at and should include a 3% raise. It was agreed to pay \$20,000 for all positions, Mrs. Marshall agreed it was a good deal for the Town especially since she doesn't get healthcare. CEO Clerk and Assessor Clerk will be increased to \$8,000 each and the Board will budget \$2,000 each for the Planning and Zoning Clerk position, which brings Mrs. Marshall's total salary to \$20,000.

- A resident inquired if the numbers were correct in the first column of the budget marked 2022, they don't appear to be budgeted numbers. After a short discussion, Mr. Kryzak mentioned he will have to go back and compare the 2022 budget to this column to make sure it is not a mistake.
- Mrs. Marshall questioned if the Town was getting a new water operator. Supervisor Kryzak indicated the person needs to take the course. The course can't be done online anymore, it's far away and during work hours. He's waiting for the Rural Water Association to do a training session at their facility in Columbia County.
- Library Trustee Mary Ann Witt commented about the discussions surrounding Mrs. DeGroff's resume. She mentioned, as an opinion on a public service position, salary should be based on job duties and position description and not on someone's resume. The salary should be based on what is required of the job. You could come in with a PHD, it doesn't really matter. What's required of the position should drive the salary.
- A resident questioned how many people reside in the town, how many employees the Town has, and how someone can make so much money. Mrs. Burnside wondered if she was asking to cut salaries. The resident wondered how a new employee coming in can be paid the same amount as someone who has been here almost 30 years. Supervisor Kryzak mentioned the rate didn't change last year for the Confidential Administrator; they came in making the same as what it was the previous year. There was no rate increase last year for that position and he figured everyone is getting a 3% raise, it should be across the board. The resident believed there was a raise last year, Councilwoman Burnside indicated there was a significant raise to the Clerk's office over the last two years. Councilman Beers advised the Supervisor's Clerk did get a raise last year. The resident believed the reason the Town Clerk got a raise last year was because the Confidential Administrator at the time was making more than the Town Clerk and very close to what the Highway Superintendent makes who has been here 30 years. Supervisor Kryzak tabled the discussion.

LAPTOP FOR ASSESSOR FOR RPS

The Assessor has requested a laptop for when she is on the road so she can view RPS when she is out doing assessments. Supervisor Kryzak indicated they checked with the insurance company who is okay with it so long as she takes some IT training that they offer through them. Councilwoman Burnside thought the Assessor already had a laptop. Mrs. Marshall advised the Assessor has always had one as it makes the job easier when looking at houses. She just requested that the Assessor still shows up on Thursday nights for her office hours; Supervisor Kryzak indicated she will. A resident recommended a Toughbook as opposed to a laptop. Mr. Kryzak will get some quotes; the Town Clerk indicated it will be under the \$10,000 for quotes so they can just purchase it. He expressed he was trying to be transparent. Mrs. Marshall also mentioned that Albany County has raised the senior citizen Aged amount but in order for the

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Town to partake, the Town needs to pass a Local Law. She believed people will be angry if they only get the exemption off the county and not the town. Supervisor Kryzak responded he is just waiting on the resolution to be drafted and is expecting it sometime in November.

ADDITIONAL COMMENTS

Councilman Mahan asked if the Town received any bills for the survey of the proposed transfer of land to the Westerlo Vol. Fire Co. Supervisor Kryzak responded, nothing yet but he will see the amount when it comes in.

Town Clerk Weaver commented on the 2024 Tentative Budget and provided some suggestions:

- Pg. 2 – Local Prosecutor (A1110.42) salary should be \$9,000, she gets \$750 per session. Mr. Kryzak indicated it should be \$9,180 with the 3% raise.
- Pg. 2 – Contractual Other (A1220.4) should be A1220.45 and shouldn't be called Contractual Other. Mr. Kryzak indicated that should be training but then it was discovered there is already a code for training. He will need to look into it, there is a reason why it was there.
- Pg. 5 – Contingency (A1990.4) should be higher, she is concerned the budgeted amount is too low. She indicated the Town has already used almost \$15,000 from the Supervisor Clerk Assistant line this year; she can't imagine it will be any better next year. Mr. Kryzak mentioned that now that they have removed nearly \$50,000 from the retirement line, they can plan for \$10,000 in the contingency line.
- Pg. 6 – Machinery (A5130.2) she did not believe this should be in the general fund. This should be eliminated.
- Pg. 6 – Historian (A7510.1) Historian's salary is very low, she does a ton of work. Mr. Kryzak will inquire with the Historian and will leave it as it is for now.
- Pg. 6 – She suggested adding in a line for mileage under celebrations.
- Pg. 7 – Contractual Other (A8160.4) should be called Boot Allowance and should be A8160.51. It was also mentioned that Postage for Transfer Station Permits should be coded A8160.50.
- Pg. 8 – State Retirement (A9010.8) It is believed that the numbers in the first column for 2022 were wrong on this and throughout the entire budget. She believes the actual costs were put in instead of the budgeted amounts. Should be \$25,000 not \$9,060.
- Pg. 12 – Purification Maintenance/Repairs (SW8330.44) She believes these are not real numbers under the Jan 1-Aug 31 column. The numbers in this column may not be accurate throughout the entire budget. Supervisor Kryzak indicated some of them are not, BST is working on it and ADP has thrown a lot of cost codes off. Ms. Weaver mentioned it makes it very difficult for a department head to do a budget.

Councilwoman Burnside noticed that the flyers for the Tree Lighting and toy drive in the newsletter indicates the event is put on by the Clerk's office, but she believes it's by the Town of Westerlo. The Town Clerk advised the Clerk's office is the one working on it and wondered if Mrs. Burnside is asking so that everyone else gets credit for the work that her office does. Mrs. Burnside wants it changed so others don't feel excluded from helping. Ms. Weaver indicated no

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one is excluded. Councilman Beers believed Councilwoman Burnside's request seemed petty, Supervisor Kryzak agreed and suggested moving on.

ADJOURNMENT OF MEETING

With there being no further comments or questions, Supervisor Kryzak made a motion to close the meeting. Councilwoman Pecylak seconded; all in favor motion carried. Meeting adjourned at 7:23 pm.

Respectfully submitted,

Karla Weaver
Town Clerk