6:00 PM Public Hearing for Proposed Local Law 2-2025 "Override Fiscal Year 2026 Tax Cap"

7:00 PM Second Monthly Meeting & 2026 Budget Workshops Continued

Supervisor Palow called the meeting to order at 6:03PM and asked everyone to stand for the Pledge of Allegiance. Present was Supervisor Palow, Councilmembers Doolin, laCour and Giebelhaus as well as Town Clerk De Oliveira and Senior Account Clerk Andrea Borst.

Councilmember Joseph Giebelhaus presented a PowerPoint summarizing the Town of Berne Financials including fiscal stress reports from the NYS Comptroller's Office, discussing statics and tax rates in comparison with previous years as well as comparisons of peer towns. He also discussed trends, decreases in population, inflation, unemployment and household income shifts. The Presentation will be available on the Town's website for anyone to view as well as a fiscal stress write up discussing the Comptroller's Annual Financial Review for the Town based off 2024 numbers.

As well as for educational purposes the tax cap and bill were discussed to help residents understand the proposed Local Law 2-2025 to override tax cap levy for 2026, the tax levy cap limit by NYS without a local law being passed is 2% or the rate of inflation (whichever is lower), per NYS law. The 2% cap applies only to 30% of residents' overall tax bill (town portion), the rest includes county, fire, EMS, etc. For the town's budget a 2% increase on ~\$1.3 million tax levy is only \$26,000 in new revenue. \$15,000 is already committed to highway union contract, the remaining \$11,000 is insufficient to cover cost increases.

Councilmember Giebelhaus closed in saying he can't change what happened in the past but let's start looking forward and make a 5-year plan. Supervisor Palow thanked Councilmember Giebelhaus for voluntarily creating the presentation and sharing the information with the Town Board and residents.

Public Commet/ Public Hearing on Proposed Local Law 2-2025

Helen Lounsbury wanted to know how much the budget was expected to be and how the funds collected would be spent, the Town Board stated it was a proposed 1.3 million tax levy anticipated however they still had half the budget to get through to determine final figures.

Lynn Kerr thanked the Town Board for the presentation. She wanted to express her concerns for senior citizens who live on a fixed income and wondered how they will afford these increases. The social security rates have not kept up with the increased cost of living. She also questioned the Town Board if there was a limit to the tax cap levy.

Councilmember laCour spoke to her comment that she understands the concern about no cap but that having elected officials our duty is to make the best decisions for the Town. She also reiterated Councilmember Giebelhaus's plan to look forward and make a plan to get the Town's finances back on track.

Ryan _____ wanted to know the 5–10-year plan and stressed that these tax increases have been so close together. He asked how the Town Board can ensure this will not continue to happen. He also questioned a plan for replacement trucks for the Highway Department.

Dennis Barber was reviewing the tentative budget and asked the Town Board how many votes are needed to pass. He also questioned some items in the budget include the line for Records Management and Registrar- he wanted to know who held these positions and what they were. Town Clerk De Oliveira responded with the tasks associated with records management as well as the duties of registrar which is responsible for vital records- deaths and births as well as genealogy requests. This department is associated with revenue and requires a separate line for revenue reporting per NYS Comptroller.

Supervisor Palow offered and moved the following resolution for adoption:

WHEREAS, N.Y. General Municipal Law §3-c (the "Property Tax Cap Law"), authorizes the Town Board to override the tax levy limit by the adoption of a local law approved by vote of sixty percent (60%) of the Town Board;

WHEREAS, on October 7, 2025, this Board introduced Proposed Local Law No. 2 of 2025 entitled "A Local Law to Override the Tax Levy Limit for Fiscal Year 2026";

WHEREAS, a duly noticed public hearing was held on October 22, 2025 (attached is the newspaper notice of the public hearing) and any public comments were carefully considered by the Town Board members;

WHEREAS, the Town Board is the only involved agency for this Type II action under NYS Environmental Quality Review Act (SEQRA) and NYCRR 617.5(26) and (33) requiring no further environmental review; and

WHEREAS, this Board, after due deliberation, has determined that such override is necessary and in the best interests of the Town.

NOW, THEREFORE, BE IT RESOLVED that, the Town Board hereby adopts Local Law No. 2 of 2025 entitled "A Local Law to Override the Tax Levy Limit for Fiscal Year 2026" a copy of which is attached hereto, which shall take effect upon filing with the New York State Secretary of State; and

BE IT FURTHER RESOLVED that, the Town Clerk is hereby directed to enter said Local Law in the minutes of this meeting and in the Town of Berne files, and give timely notice of the adoption of said Local Law to the Secretary of State, as required by law.

On a motion by Supervisor Palow seconded by Councilmember Giebelhaus the resolution was adopted on a roll call vote, the results which follow:

Supervisor Palow.... Aye Councilmember Doolin... Aye Councilmember Giebelhaus... Aye Councilmember laCour.... Aye

Resolution adopting Local Law 2- 2025 "Tax Cap Override for Fiscal Year 2026" passes.

MOTION TO ADJOURN PUBLIC HEARING

Town Supervisor Palow made a motion seconded by Councilmember Doolin to adjourn the public hearing motion carried with the following roll call vote: Supervisor Palow and Councilmembers Doolin, laCour and Giebelhaus all voting aye. The public hearing meeting adjourned at **7:11PM**.

OPEN BUDGET WORKSHOP MEETING

At 7:22PM Supervisor Palow called the second meeting for budget workshops to order, Monday October 21st was used to discuss general fund, tonight's meeting would focus on the highway and another items that had been tabled.

Highway Superintendent Bashwinger discussed the size of the Town of Berne and how many miles of road the department is responsible for.

The 3% raise that had been added to the Highway Superintendent budget line was discussed, Highway Superintendent Bashwinger requested the funds be allocated to give the diesel mechanics a wage increase instead as they had not received one. This would make the amount per hour \$25.66.

CHIPs funding was discussed the amount estimated for the Town of Berne for 2026 was around \$627,000 between the roll over and all 4 categories. Councilmember Giebelhaus discussed possibly using funding for equipment to help in updating the fleet of highway vehicles. The most recent truck estimate that had been received by the Town of Berne was \$300,000 to give the Town Board an idea of how much funding will be necessary to replace the outdated fleet. The highway improvement line was set at \$627,000 which was also added to the revenue section as this will come from state funding.

Sanding materials were also discussed about 700 tons of salt(\$67 ton) are needed each winter which is mixed with sand about 250 ton (\$18 ton) the line was increased to \$88,000 after discussion.

Sales tax revenue from Albany County was discussed pertaining to estimated amounts as well as division between funds. The revenue can only go to the general fund and highway fund as the sewer district is a separate taxing district with only 98 parcels. Placement to the budget would be divided evenly between the Highway Fund & General Fund.

Discussion that had been tabled previously regarding an employee and potential full-time status was discussed, however, the different titles and circumstances made the Town Board unsure. The cost of benefits, civil service testing/canvassing, and the appointed positions all raised concerns. The Town Board decided to keep the budget as it was and possibly discuss at later date with better planning.

Supervisor Palow made a motion seconded by Councilmember Doolin to set the public hearing for the 2026 Preliminary Budget on November 12, 2025 at 6PM located at 1360 Helderberg Trail Berne NY 12023 and to allow Senior Account Clerk Andrea Borst to make all the changes and calculations discussed, Supervisor Palow and Councilmembers Doolin, Giebelhaus and laCour voting aye.

MOTION TO ADJOURN

Town Supervisor Palow thanked everyone for their hard work and made a motion seconded by Councilmember Doolin to adjourn the meeting. Motion carried with the following roll call vote: Supervisor Palow and Councilmembers Doolin, laCour and Giebelhaus all voting aye. The meeting adjourned at **8:39PM**.

Respectfully submitted,
Kristin De Oliveira, Town Clerk