September 2, 2025 – Workshop Meeting

The Town Board met in Workshop Session this evening at the Gardiner Town Hall at 7 PM. Present were Supervisor Majestic and Councilmembers Wiegand, Carucci, and Hartner. There were approximately 5± audience members. Councilmember Richman was absent.

ANNOUNCEMNETS

The Gardiner Dump Run is scheduled for Sunday, September 21st at the Riverbend Park Trail. Registration is open online at www.runsignup.com

Gardiner Day is being held on September 27th from 11:00 AM to 4:00 PM. Volunteers are needed.

Budget requests were circulated to Department heads, Boards, Committees, and Commissions. Requests are due by September 15th.

The Supervisor picked up the new 2025 EV Chevy Blazer from Healy Chevrolet in Poughkeepsie, which will eliminate the usage of the Jeep Cherokee that was purchased a few years ago.

The Supervisor received an email from Eleanor Peck of the Hudson Valley Regional Council stating that they would like to honor Gardiner with the Momentum Award for participating in all the programs Hudson Valley Regional Council covers at their upcoming 2025 Conference and Awards on November 6th.

The Town received a $67,660.61 check for sales tax collected from June to August.

LANDFILL BIOFILTERS PROJECT PRESENTATION, STEVE WEIR PRESENTING

Steven Weir requested the Board to authorize the Supervisor to sign a Memorandum of Understanding that authorizes the Hudson Valley Regional Council to proceed with the measurement of Methane emissions from the Town's landfill, install biofilters, if needed, plant pollinator plants, and perform a solar feasibility study of the landfill.

Councilmember Carucci will forward the MOU to Paul Keller for review and will be on next week's agenda.

DISCUSS A PAID PARKS & REC PART-TIME POSITION, TRISHA BENEVENTO

Trish Benevento proposed to the Board the hiring of a part-time Parks and Recreation Director. Ms. Benevento explained that this position would assist with developing new programs, managing budgets, securing grants, and handling logistics. It would also establish a framework to ensure that Gardiner meets the needs of its residents. She emphasized that the cost of the director would be offset by program fees, sponsorships, and events, potentially generating additional revenue for the community. The Board will take this position into account as it focuses on the 2026 budget.

RESOLUTION TO ADOPT MAP, PLAN, & REPORT FOR AMBULANCE DISTRICT

Resolution No. 85 - Offered by Supervisor Majestic;

WHEREAS, the Town Board has determined that the creation of an ambulance district in the Town of Gardiner may be in the public interest pursuant to Articles 12 and 12-A of the Town Law; and

WHEREAS, a Map, Plan, and Report was prepared at the direction of and in the manner prescribed by the Town Board and was filed with the Town Clerk on September 8, 2025, and is available for inspection by the public in the Office of the Town Clerk; and

WHEREAS, a public hearing must be held on the issue of establishing an ambulance district after filing of the Map, Plan, and Report and after providing due notice; and

WHEREAS, pursuant to Town Law §209-d(1), a Notice of Hearing and Order was prepared setting forth the statutorily required information concerning the public hearing; and

WHEREAS, pursuant to Town Law §209-d(1), a Detailed Explanation as to how the estimated rate of assessment for the proposed ambulance district was calculated was prepared and must be duly filed in the Office of the Town Clerk in advance of the publication of this Notice of Hearing and Order.

NOW, THEREFORE

BE IT RESOLVED by the Town Board that the Map, Plan, and Report for the Establishment of an Ambulance District in the Town of Gardiner be made available for public inspection in the Town Clerk's Office during regular business hours and that it also be posted on the Town's signboard, website, and such other locations as may be determined prudent; and

BE IT FURTHER RESOLVED that the Town Board is scheduling the required Public Hearing to be held on Tuesday, October 14, 2025, commencing at 7:00 PM at Gardiner Town Hall to hear all persons concerning the proposed establishment of an ambulance district as outlined in the aforesaid Map, Plan, and Report; and

BE IT FURTHER RESOLVED that the Town Board approves the Detailed Explanation as to how the estimated rate of assessment for the proposed ambulance district was calculated and made available for public inspection in the Office of the Town Clerk before publication of this Notice of Hearing and Order; and

BE IT FURTHER RESOLVED that the Town Board adopts the Notice of Hearing and Order dated September 9, 2025 and directs that the same be entered into the Minutes of this proceeding and incorporated therein; and

BE IT FURTHER RESOLVED that the Town Board directs the Town Clerk to post and publish the Notice of Hearing and Order in conformance with all lawful mandates and to do all things necessary to facilitate scheduling and conducting the public hearing on October 14, 2025.

Seconded by Councilmember Hartner and carried. Councilmember Richman was absent.

B.E.S.S. LOCAL LAW LIST OF CONCERNS

The Board engaged in a discussion regarding several concerns, including fire safety, environmental impact, location, and training opportunities for the fire department. They also considered the possibility of a complete ban on B.E.S.S. until more information becomes available. The Supervisor will compile a list of the topics discussed and will inquire about the option of the Board implementing a total ban on B.E.S.S. with the attorney.

DISCUSS & ADOPT FUND BALANCE POLICY

On the motion of Councilmember Wiegand, seconded by Supervisor Majestic, and carried, to approve the Fund Balance Policy version from July. Councilmember Hartner opposed, and Councilmember Richman was absent.

FUND BALANCE POLICY:

A. Purpose:

For increased financial stability, the Town of Gardiner (Town) desires to manage its financial resources by establishing a fund balance policy for the General and Highway Funds. This will ensure the Town maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls, unexpected one-time expenditures, emergencies, or disasters. In addition, this Policy is to be adopted to promote compliance with GASB Statement 54.

B. Background:

The Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54 (Statement
54), Fund Balance Reporting and Government Fund Type Definitions in February 2009. Statement 54 abandons the reserved and unreserved classifications of fund balances and replaces them with five new classifications: nonspendable, restricted, committed, assigned, and unassigned. In addition,
Statement 54 updates the definitions of government fund types, with the most significant changes related to special revenue funds. These changes were made to bring greater clarity and consistency to fund balance reporting, resulting in an improved usefulness of fund balance information. The requirements of Statement 54 are effective for financial statements for periods ending June 30, 2011.
In April 2011, the Office of the State Comptroller (OSC) issued updated guidance on Fund Balance Reporting and Government Fund Type Definitions. [1] The guidance addressed how the changes in GASB 54 were implemented in the Annual Financial Report (AFR)
Chapter 528 of the Laws of 2000 gives local governments the authority to carry over a "reasonable amount" of unappropriated unreserved fund balance from one year to the next.[2] This Policy establishes the percentage that the Town of Gardiner considers the "reasonable amount" for each class of fund and redefines the terminology set forth in Chapter 528 to follow GASB 54.

C. Definitions. [3]

1. Fund Balance — Consists of the measurement of available resources and represents the difference between total assets and total liabilities.
2. Non-spendable — Consists of the amounts that cannot be spent because they are in a non-spendable form or legally or contractually required to be maintained intact.
3. Restricted — Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by certain creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislation. Legal enforceability means that an external party can compel a government to use resources created by enabling legislation only for the purpose specified by the legislation.

[1] http://www.osc.state.ny.us/localgov/pubs/releases/gasb54.pdf
[2] See OSC accounting bulletin, Budgeting and Fund Balance Legislation, from July 2001 at www.osc.state.ny.us/localgov/pubs/releases/budfund.htm.
[3] GASB 54 paragraphs 5 - 17

4. Committed (Unrestricted) — Consists of amounts constrained to specific purposes by a government itself using its highest-level decision-making authority (Town Board). The amount to be committed may be determined after the date of the commitment. The Town Board must take formal action before the end of the fiscal year to add or remove a constraint.
5. Assigned (Unrestricted) — Consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level decision-making authority (Town Board), or by the Board's designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund. In funds other than the general fund, assigned fund balance will be the residual amount of fund balance.
6. Unassigned (Unrestricted) — This consists of all balances remaining after considering the other four categories for the general fund and could result in a surplus or a deficit. Use is least constrained in this category. In funds other than the general fund, the unassigned classification should only be used to report a deficit balance.

D. Examples of Classification:

1. Non—spendable (all funds)
   Prepaid New York State Retirement Contributions
   Prepaid Insurance
   Inventories
2. Restricted
3. Committed (Unrestricted)
   OSC believes that in most cases, local governments will not have committed fund balances to report primarily since reserves are allowed by New York State Statute.
4. Assigned (Unrestricted)
   OSC believes that formal actions by the governing boards (resolutions, ordinances, and local laws) constitute a constraint of resources and will result in assignment of resources. In Special Reserve Funds, the excess of revenues over expenses will result in an Assigned Fund Balance.
   Encumbrances, when used, will result in an assignment of fund balance.
   Appropriation of Unassigned Fund Balance to future periods.
5. Unassigned (Unrestricted)
   All other unassigned fund balances

E. Fund Balance Policy and Procedures

The policy is based upon the rule that the Town of Gardiner has fully funded or reserved for all operating expenses incurred in prior years in the funds.

a. The unassigned (unrestricted) fund balance for the General and Highway funds is considered to be in SURPLUS when it exceeds 20% of the total adopted budgeted expenditures (appropriations) of each fund and a DEFICIT when the balance is less than 20%.

b. The Supervisor shall annually calculate and verify the Town's compliance with this policy. In determining compliance, the following formula will be used: the audited balance available in the unassigned (unrestricted) / assigned (unrestricted) fund balance of the Town's Funds for the most recently audited fiscal year, divided by the adopted expenditure budget for the ensuing fiscal year for each of the Town's Funds.

c. The Supervisor shall report annually, after the receipt of the AFR, to the Town Board the results of the calculation and make recommendations for the use of funds in the event of a surplus or the replenishment of funds in the event of a deficit.

d. **surplus**: In the event the unassigned (unrestricted) / assigned (unrestricted) fund balance of any of the Town's funds exceeds the maximum requirements, the excess may be utilized for any lawful purpose approved by the Town Board. To minimize the long-term effect of such use, the

excess shall be appropriated to fund one-time expenditures or expenses that do not result in recurring operating costs, or other one-time costs, including the establishment or increase in legitimate restrictions (reserves) of fund balance.

e. **deficit**: In the event the unassigned (unrestricted) / assigned (unassigned fund balance for the Town's funds falls below the minimum requirement for any fiscal year, the Supervisor shall prepare and submit to the Town Board a plan to restore the balance to the minimum target level in the next budget year or other appropriate period.

3. Application of Funds:

In instances where expenditures are incurred that will require the funding sources to be comprised of two or more types of fund balance categories, the order of exhaustion of the fund will be as follows:

1. Reserved
2. Committed
3. Assigned
4. Unassigned
5. Contingency

F. Review:

The Supervisor will present this Policy annually after the receipt of the Annual Financial Report for review, modification, and/or adoption.

This Policy may be amended by Resolution of the Town Board, after receipt of the AFR, pursuant to applicable provisions of New York State Law.

CONFERENCE REQUEST, ECC MEMBERS

On the motion of Councilmember Wiegand, seconded by Councilmember Carucci, and carried, authorizing up to 4 members of the ECC to attend the NYSACC Conservation of the Environment Conference at the Best Western Plus in Kingston, NY. Councilmember Richman was absent.

EXECUTIVE SESSION

On the motion of Councilmember Wiegand, seconded by Supervisor Majestic, and carried to enter into Executive Session at 8:10 PM for the purpose of discussing Personnel. Councilmember Richman was absent.

On the motion of Supervisor Majestic, seconded by Councilmember Wiegand, and carried to end Executive Session at 9:15 PM. Councilmember Richman was absent.

ADJOURNMENT

On the motion of Supervisor Majestic, seconded by Councilmember Wiegand, the meeting adjourned at 9:16 PM. Councilmember Richman was absent.

Respectfully Submitted,

Julia Hansen