

VESTAL TOWN BOARD WORK SESSION MINUTES

MONDAY, OCTOBER 27, 2014

In Attendance: Supervisor Schaffer and Board Members Fitzgerald and Messina. Absent: Majewski

Also Attending: Comptroller Laura McKane, Library Director Carol Boyce, Library Board Members Gordon Allen and Susan Hoyt, Information Technology Director Dan Williams, Town Clerk Emil Bielecki, 2 reporters from the local media and 2 members of the general public.

The Work Session was convened by Supervisor Schaffer at 6:00 PM.

CONTINUING REVIEW OF THE 2015 TOWN BUDGET

Library Budget

Library Director Carol Boyce and Library Board Members Gordon Allen (Vice-President) and Susan Hoyt appeared before the Board to engage in a discussion of the 2015 Library Budget and overall library operations. The following items were addressed:

- The circulation of periodicals is tracked by the Director.
- Old books are generally recycled and new purchases are based upon many factors, including having a good knowledge of the library's clientele.
- Our library has a relatively high rate of outside users, but not all of them can be tracked.
- To remain a chartered library, we have to stay open a minimum of 55 hours per week. This formula is determined by the population of the town.
- Supervisor Schaffer stated that the Library should not close due to weather conditions without the authorization of the Town.
- Councilwoman Messina asked the Library Director to provide her with a copy of the annual report that is submitted to the state.
- 73% of the Library Budget is for labor, but according to the Director, that is about average for libraries.
- Currently, the Library is staffed by 3 full time employees and over 20 part-time employees.
- All books sold at library book sale are donated. The proceeds go to the Friends of the Library who use the money to fund the children's summer programs and other valuable library projects.
- The library meeting rooms are heavily used. Rental fees are based upon various criteria.
- The Library Director meets tomorrow with the County Legislature Finance Committee. In November, the 4 main libraries in the County will meet to discuss long term plans for libraries.
- The Four County Library System has added a surcharge for their services in 2015.
- The carpet cleaning contract is for an annual cleaning.

Library Board Vice President Gordon Allen noted that since 2011, there has been a steady decline in the amount of Town funding allocated to the Library. That is not a sound formula for maintaining library services. He supports the creation of a countywide library district to fund library services.

Comptroller McKane noted that proposed appropriation for the 2015 Library Budget is \$674,176.00. Although this represents a spending increase of only .3%, the tax levy is up about 5.5%. This is largely due to the decreasing fund balance that is available to be applied toward the operating budget.

The Board did not propose any additional changes to the Library Budget since the last budget review session.

VESTAL TOWN BOARD WORK SESSION MINUTES
MONDAY, OCTOBER 27, 2014

Information Technology (IT) Budget

IT Director Dan Williams provided additional details about the proposed change in the staffing levels requested in his 2015 budget. The IT Department currently has one part-time PC LAN Technician working 30 hours per week. This position does not adequately address the network issues that come up with increasing frequency. He is recommending that the part time PC LAN Technician hours be reduced to 20 hours per and a new part-time Network Specialist be hired to work 20 per week.

Comptroller McKane stated that this staffing change would cost an additional \$16,000 per year, however, she noted that the actual IT budget is going up by less than that (\$11,000) due to reductions made in other parts of the budget.

The Board expressed no objections to proposed staffing change.

Comptroller Budget

Comptroller McKane informed the Board that the Business Office has undergone significant changes in the last few years (two full time staff retired and returned to their positions on a part-time basis) and will be undergoing additional significant changes in the near future. A full-time senior account clerk will be retiring in the first quarter of 2015 and the part-time deputy comptroller will be leaving at the end of 2015. The retirements of the full-time senior account clerk and the anticipated full retirement of the part-time deputy comptroller and the part-time senior account clerk for payroll and benefits is requiring us to restructure the department.

Comptroller McKane would like to see the following changes:

- Current account clerk should be promoted to the senior account clerk position when the position becomes vacant in the 1st quarter of 2015.
- The deputy comptroller position is critical and must be filled with a full-time person. We are looking to fill the position with an existing Town employee. This would require substantial training (on the job and seminars). Another employee would need to be hired for the other department.
- It would be advisable to hire a full-time replacement for the senior account clerk for payroll and make the current part-time employee the backup person.

Comptroller McKane is asking the Board for authorization to begin the interview process for the senior account clerk for payroll and to start training the deputy comptroller candidate in-house for at least one day per week and through offsite training opportunities.

The Board expressed no objection to the Business Office plan as outlined by Comptroller McKane.

Submission of the 2015 Proposed Budget

Comptroller McKane indicated that the 2015 Preliminary Budget will need to be filed with the Town Clerk's office within a few days. There have been very few changes since the last budget review session. The summary pages of the 2015 operating budget as amended through 10/27/14 and the projected fund balance are as follows:

VESTAL TOWN BOARD WORK SESSION MINUTES

MONDAY, OCTOBER 27, 2014

FUND BALANCE PROJECTIONS UPDATED 9/19/2013

FUND BALANCE PROJECTION FOR 2015 BUDGET

	GENERAL FUND	LIBRARY FUND	HIGHWAY FUND	FIRE DISTRICT
UNRESERVED FUND BALANCE @ 12/31/2013 (including encumbrances)	\$1,056,317	\$135,897	\$783,110	\$305,861
-PROJECTED EXPENDITURES FOR 2014	\$12,059,630	\$675,431	\$5,268,834	\$1,208,917
+PROJECTED REVENUES FOR 2014	\$12,150,896	\$608,152	\$5,117,165	\$1,218,231
=ESTIMATED FUND BALANCE @ 12/31/2014	\$1,147,583	\$68,618	\$631,441	\$315,175
-UNRESERVED FUND BALANCE APPROPRIATED FOR 2015	\$10,950	\$35,000	\$60,000	\$78,564
=EST. UNRESERVED UNAPPROPRIATED FUND BALANCE AT 12/31/14	\$1,136,633	\$33,618	\$571,441	\$236,611
AS % OF 2015 REVIEW LEVEL APPROPRIATIONS	10.4860%	4.7811%	10.4438%	20.2184%

**TOWN OF VESTAL
2015 TENTATIVE BUDGET AS REVISED 10-27-14 TOWNWIDE FUNDS**

FUND	2014 Taxes Raised	2015 Tentative Revised Budget Appropriations	Estimated Non Real Property Tax Revenue	Appropriated Reserves & Fund Bal Used	Tent. Revised Budget Real Property Taxes to be Raised	2015 Tax Rates Per \$1,000 of Assessment	% Change in Tax Rate 2014 to 2015	Increase per \$1,000 of Assessment
General Fund	\$4,870,610	\$10,681,292	\$5,507,931	\$30,001	\$5,143,360	\$2.8283	5.32%	\$0.1428
Library Fund	\$502,983	\$674,176	\$108,446	\$35,000	\$530,730	\$0.2918	5.24%	\$0.0145
Highway Fund	\$2,402,883	\$5,451,405	\$2,761,431	\$92,637	\$2,597,337	\$1.4282	7.80%	\$0.1033
TOTALS	\$7,776,476	\$16,806,873	\$8,377,808	\$157,638	\$8,271,427	\$4.5483	6.08%	\$0.2606

% Increase in Spending
1.9%

% Increase in Levy
6.4%

Tax Increase for Home with (\$100,000 AV) \$26.06
--

VESTAL TOWN BOARD WORK SESSION MINUTES
MONDAY, OCTOBER 27, 2014

TOWN OF VESTAL - BUDGET SUMMARY 2015
10-27-14

	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCES & DEBT RESERVES	TAXES TO BE RAISED	TOTAL REVENUES & OTHER SOURCES
General Fund	\$10,681,292	\$5,507,931	\$30,001	\$5,143,360	\$10,681,292
Library Fund	\$674,176	\$108,446	\$35,000	\$530,730	\$674,176
Highway Fund	\$5,451,405	\$2,761,431	\$92,637	\$2,597,337	\$5,451,405
Fire General Fund (Incl. Foam Dist.)	\$1,181,018	\$10,500	\$80,793	\$1,089,725	\$1,181,018
Special District Funds:					
Consolidated Water District #1	\$3,254,942	\$2,901,828	\$26,077	\$327,037	\$3,254,942
Consolidated Sewer District #1	\$3,321,527	\$2,831,558	\$3,796	\$486,173	\$3,321,527
Central Light	\$254,400	\$0	\$8,600	\$245,800	\$254,400
Drainage Districts	\$99,732	\$657	\$0	\$99,075	\$99,732
Debt Service Funds:					
Water Districts	\$17,559	\$0	\$376	\$17,183	\$17,559
Sewer Districts	\$2,550	\$0	\$40	\$2,510	\$2,550
Internal Service Fund:					
Health Insurance (net of interfund trans.)	\$416,703	\$327,703	\$89,000		\$416,703
Expendable Trust - LOSAP (net of interfund trans.)	\$300	\$300			\$300
TOTALS	\$25,355,604	\$14,450,354	\$366,320	\$10,538,930	\$25,355,604
			Tax Cap	-\$10,482,629	
			Reduction Needed to Meet Tax Cap	\$56,301	

2015 TOWN TAX RATE	
GENERAL FUND	\$ 2.8283
LIBRARY FUND	\$ 0.2918
HIGHWAY FUND	\$ 1.4282
SUB-TOTAL	\$ 4.5483
FIRE GENERAL FUND	\$ 0.5740
TOTAL	\$ 5.1223

Comptroller McKane noted that since the above reports have been printed, there has been a reduction of approximately \$6,000 in the quote for life and disability insurance. This reduction will be reflected in the submitted 2015 Preliminary Budget. If no other changes are made, the 2015 Preliminary Budget will show an increase in spending of 1.9%. The tax rate will increase 6% and the tax levy will increase by 6.3%. The levy will exceed the state tax cap by approximately \$50,000.

Supervisor Schaffer noted that this has been a difficult budget cycle. We will explore several options to get the Final Budget under the tax cap. We can apply additional fund balance, but that may not be a prudent move. Another option is to eliminate some services. The elimination of the summer parks program is under review. The upcoming public hearing on the budget may provide some direction.

VESTAL TOWN BOARD WORK SESSION MINUTES
MONDAY, OCTOBER 27, 2014

EXECUTIVE SESSION

On a motion of Councilwoman Messina, seconded by Councilwoman Fitzgerald, the following was

ADOPTED Ayes 3 Fitzgerald, Messina, Schaffer
 Nays 0 Absent 1 Majewski

Resolved the Board enter into Executive Session for the purpose of discussing negotiations concerning a personnel matter. The time was 7:36 PM.

On a motion of Councilwoman Fitzgerald, seconded by Councilwoman Messina, the following was

ADOPTED Ayes 3 Fitzgerald, Messina, Schaffer
 Nays 0 Absent 1 Majewski

Resolved the Board leave Executive Session and **adjourn the Work Session. The time was 7:46 PM.**

Respectfully submitted,
Emil Bielecki, Town Clerk