



The Town of East Greenbush

Citizens Fiscal Advisory Committee
225 Columbia Turnpike Rensselaer, New York 12144

MEMORANDUM

TO: Supervisor McCabe
Councilperson Malone
Councilperson Mangold
Councilperson Matters
Councilperson O'Brien

FROM: Citizens Fiscal Advisory Committee
SUBJECT: Recommendations on 2012 Preliminary Budget
DATE: November 9, 2011

The Citizens Fiscal Advisory Committee (CFAC) has reviewed the 2012 Tentative Budget as submitted to Town Clerk Linda Kennedy on September 30, 2011 and the changes to that document as reflected in the 2012 Preliminary Budget. CFAC recognizes and appreciates the 2012 Preliminary Budget's

- Sensitivity to the taxpayers of East Greenbush in that it would impose a minimal General Fund tax levy increase, keep the Highway Fund tax levy level at the 2011 amount and reduce the Water and Sewer Districts tax levies by 2%.
- Compliance with Chapter 97 of the NYS Laws of 2011 as interpreted in Publication 1000 (9-11) "The Property Tax Cap Guidelines for Implementation" issued jointly by the New York State Department of Taxation and Finance and the New York State Department of State."
- Continuation of "the practice of using conservative revenue projections which should be attainable, even in today's economy ... (and) the commitment that excess revenues will be used to reduce deficits, retire debt, reduce inter-fund loans or build reserves, depending upon which fund(s) experience excess revenues."

However, given the 2010 Financial Results and 2011 Forecast as reflected in the 2012 Preliminary Budget, the expected level of the General and Highway Fund Inter-Fund Loan Balances and certain other concerns, CFAC respectfully recommends that Tax Levy be increased by \$76,200. CFAC's concerns are:

- Present and future needs of the Town;
- Financial condition of the Town;
- Town's Moody's Investor Services Bond Rating (A3);
- Compliance with Chapter 97 of the NYS Laws of 2011 in the future; and

- Non-union Town employees Cost of Living Adjustments compared to those of unionized Town employees.

The recommended increase of \$76,200 would be used to:

- Increase General and Highway Fund Account 962 - Provision for Other Uses by a combined \$60,000, from \$275,000 to \$335,000 (+21.8%) to further pay down the Inter-Fund Balances; and
- Increase Personal Service by \$16,200 across Funds as necessary to provide nominal (2.0%) Cost of Living Adjustments (COLAs) to select full-time, non-elected, non-unionized Town employees (attached) in 2012.

The Inter-Fund Balances are the result of the decisions of many past Town Boards to keep the General and Highway Fund tax levies low, which resulted in borrowing from the Water and Sewer Funds. This, in essence, shifted portions of the costs that should have been borne by the entire Town tax base (the General and Highway Funds) to the smaller Water and Sewer Districts' tax bases.

The \$270,000 included in the 2011 Adopted Budget and the \$275,000 included in the 2012 Preliminary Budget represents an earnest effort to pay down the Inter-Fund Loan balances. Similarly, the two percent decrease in the tax levies for the Water and Sewer Districts attempts to remedy the above-mentioned past inequities.

However, CFAC believes it prudent and fiscally sound to accelerate these efforts by paying down the Inter-Fund Balances more quickly to restore both the Water and Sewer District Fund Balances and the Town's Moody's Investor Services Bond Rating while staying within the guidelines of Chapter 97.

Non-Union Town employees have been denied COLAs for many years while the unionized employees have generally received annual COLAs. CFAC's recommendation for a nominal (2.0%) Cost of Living Adjustment (COLAs) to select full-time, non-elected, non-unionized Town employees is an attempt to address this inequity.

This memorandum and the recommendations contained herein were unanimously agreed to by the voting members of CFAC.

att.

cc: Linda Kennedy, Town Clerk

2.0 PERCENT COST OF LIVING ADJUSTMENT		
Position	Employee	COLA
Administrative Assistant to the Chief of Police	Stephanie F. Scheibly	\$821
Animal Control Officer	Robert Guyer	
Assessor	Bradley D. Canning	941
Assistant Building Inspector	Ronald G. Stark	759
Assistant Chief of Police	Michael F. Condo	
Bookkeeper	Kate Bennett	
Building Inspector	Joseph A. Cherubino	1320
Chief of Police	Christopher P. Lavin	
Code Enforcement Officer	Kevin J. Hitchcock	759
Commissioner of Public Works	David Van Wormer	1218
Comptroller	James A. Breig	1137
Data Collector (in Assessor Office, part-time)	Michael O'Brien	
Deputy Director of Youth and Recreation Services	Anita Nero	
Deputy Assessor	Susan F. McCarthy	
Deputy Town Clerk	Kimberly A. Carlock	673
Director of Finance	Laura L. Ingoldsby	818
Director of Planning	OPEN	
Director of Youth and Recreation Services	Daniella Lanni	600
Fire Inspector (part-time)	Ronald G. Stark	
Fire Inspector (part-time)	Kevin J. Hitchcock	
Information Technology Manager	Matthew J. Mastin	812
Justice Court Clerk	Michelle M. Kennedy	665
Justice Court Clerk	Abby Bennett	600
Purchasing Agent	Angelina C. Cadena	711
Receiver of Taxes	Antonette L. Murphy	
Registrar of Vital Statistics	Linda M. Kennedy	
Secretary to Commissioner of Public Works	Nancy A. Hicks	600
Secretary to Planning and Zoning	Alison Lovely	583
Secretary to Supervisor	Carmella M. Hicks	639
Secretary to Town Attorney	Joan Malone	500
Senior Justice Court Clerk	Eileen A. Donahue	750
Senior Liaison	Carmella M. Hicks	
Town Attorney	Joseph Liccardi	
Town Board Member	Richard Matters	
Town Board Member	Virginia O'Brien	
Town Board Member	Sue Mangold	
Town Board Member	Phillip Malone	
Town Clerk	Linda M. Kennedy	
Town Engineer	Richard Benko	1300
Town Historian	Waldi Cavanaugh	
Town Justice	Diane L. Schilling	
Town Justice	Kevin J. Engel	
Town Supervisor	Rick McCabe	
	Total	\$16,205