

# TOWN OF DRYDEN

SUPERVISOR'S OFFICE

# TOWN SUPERVISOR

- The town supervisor fills a significant role, serving in several major capacities, including:
- **Presiding Officer (Chairperson)** – The supervisor is the presiding officer at meetings of the town board (Town Law, Section 63).
- **Town Legislator (Town Board Member)** – The supervisor votes on matters before the town board as do all the other board members (Town Law, Sections 60 and 63).
- **Town Executive and Administrator** – After town board decisions have been made, it is the supervisor who often carries out the decisions. The supervisor usually receives the majority of complaints and suggestions of citizens, as well.
- **Town Fiscal Officer** – The supervisor is the treasurer of the town and generally represents the town in the conduct of its financial affairs. (Town Law, Section 29).

# Deputy Supervisor

- Appointed by the supervisor or by the town board if the supervisor fails to do so within five days after the establishment of the office, or within five days after a vacancy occurs in the office. Any person, including a town officer or employee, may be appointed deputy supervisor. If a town officer or employee is appointed deputy supervisor, that person may receive extra pay. The deputy supervisor does not sit on the county board and has no vote on the town board unless the deputy is also a town board member and entitled to a vote by virtue of that office (Town Law, Section 42).

# SUPERVISOR'S OFFICE STAFF

- Sherri Crispell, PT Secretary
- Jen Case, Bookkeeper
- Janine Trojnar, PT Bookkeeper

# OFFICE FUNCTIONS

- Town Budget
  - Vouchers
    - Correcting vouchers
  - Collecting revenue
  - Daily and monthly accounting and reporting
  - Budget preparation
  - Budget Modifications
  - Budget Tracking
- Managing Special Districts
  - Water Districts
  - Sewer Districts
  - Lighting Districts
- Supervise Planning And Recreation Departments
- Negotiating Agreements with Vendors, Municipalities
- Coordinating work with municipalities on shared projects, goals

# OFFICE FUNCTIONS (CONT)

- Setting Town Board Agendas
- Running Town Board Meetings
- Representing The Town At:
  - TCCOG (Tompkins County Council of Governments)
  - IAWWTP (Wastewater Treatment Plant)
  - Bolton Point
- Fielding Press Inquiries
- Responding To Resident Questions and Concerns
- Human Resources
  - Civil Service
  - Teamsters Union
  - Payroll
    - Quarterly Reporting
  - Benefits Administration
    - Healthcare Consortium
- Information Technology

# SUPERVISOR OFFICE BUDGET ITEMS

BUDGET LINE	TITLE	2014	2015	2016	2016 spent as of 5/31/1	2017 REQUEST	% increase/decrease	
A1010	TOWN BOARD							
0.100	board	25699	25700	25700	10172	26000	1.60%	
0.101	deputy	999	1000	1000	416	1500	50%	was \$3120
0.400	contractual	0	2015	1000	467	1000	0	in 2010
	TB misc expenses							
A1220	Supervisor							
0.100	supervisor	22072	22073	21000	8750	21000	0	
0.101	bookkeeper	46817	47754	50142	21213	51646.26	3	
0.102	secretary	16569	16947	18122	7667	18665.66	3	
0.103	PT bookkeeper	17380	17732	18087	7591	18448.74	2	
0.105	intern							
0.200	equipment	209	0	0	0	1500	-25%	
0.400	contractual							
0.401	annual report							
0.402	newsletter					1000	100	
0.405	intern exp							
0.450	contractual misc	2833	2424	2500	930	2500	0	
0.451	office supplies	0	500	500	92	550	10	
0.453	mileage	868	588	1000	0	1000	0	
0.454	travel	669	975	1000	0	1000	0	
0.455	training	1100	740	1200	87	1200	0	
0.460	kitty	0	0	0	0	0	0	
A1320	Independent Audit							
0.400	Audit	0	0	0	0	15000	100	
A1340	Budget							
0.100	budget officer	4999	5000	5000	2096	5000	0	

# SUPERVISOR OFFICE BUDGET ITEMS

A1420 - Legal								
0.401	contractual	32994	13990					
0.402	legal	15533	13116	53000	8051	35000	-33.9622642	*moved some expenses to planning
A1430 - personnel								
0.100	general time (covers payouts for sicktime/ vacation)	15866	19739	12000	3874	15000	25	expect increase for 2017 but decrease for 2018 from 2016 #
0.400	HR Consultant	0	0	5000	0	0	-100	shift to audit
A1440 - Engineering								
0.400	contractual	475	339	4000	0	1000	-75	
A1680	Information Technology							
0.100	personnel	775	795	0	0	0	0	
0.200	equipment	3524	6439	5000	0	5000	0	
0.401	IT contracts	22653	24193	25000	12643	28700	14.8	
0.402	website	0	1088	2000	300	2000	0	
0.403	Server	0	0	0	0	0	0	
0.450	contractual misc	31	0	1000	0	1000	0	



# SUPERVISOR OFFICE BUDGET ITEMS

A19 - Special items								
A1910.4	unallocated insur	59043	61620	65000	-7	67700	4.153846154	4% increase
A1920.4	municipal dues	1200	1200	1200	1200	1200	0	
A1930.4	judgments/claim	0	0	0	0	0	0	
A1950.4	taxes on propert	269	19	300		300	0	
A1990.4	contingency	0	0	30000	0	30000	0	
								* plan to spend up to 5k from here on a grant writer
A6772 Programs for Aging								
0.401	Tompkins Cty Sr	0	0	0	0	0	0	
0.402	Dryden Seniors	1200	1200	1200	1200	1200	0	
0.403	Gadabout	7000	7000	7000	7000	7000	0	
A7410 Southworth Library								
0.400	Library	13500	14000	14000	14000	13720	-2%	received community grant \$ in 2016 too
A7510 Historian								
0.400	Stipend	450	450	450	450	450	0	
0.410	expenses	98	98	200	0	200	0	
A7520 Dryden Historical Society								
0.400	contractual	1100	1100	1100	1100	1078	-2%	
A8030 Research								
0.400	contractual	0	0	0	0	0		

# SUPERVISOR OFFICE BUDGET ITEMS

A8710	Conservation							
0.400	contractual	900	1300	1000	0	0	-100	planning dept
A8810	Cemeteries							
0.400	contractual	0	0	0	0	0	0	Highway/DPW
	totals	316825	311134	374701	109292	377558.66	0.762650754	4.20%
		2014	2015	2016	2016 spent	2017 request		

# Revenue Sources

- Sales Tax
- Mortgage Tax
- Property Tax
- Court Fines/Fees
- Planning Department Fees
- Recreation Department (Fees, fundraising, concessions)
- Grants

# Revenue (continued)

- Franchise fees (cable)
- Utilities Gross Receipts Tax
- PILOT payments
- Clerk's Office Fees (Dog license, passports, licenses)
- Insurance Recoveries
- Refunds of Prior Year Expenditures

# Revenue History and Projections (Sales Tax)

Sales Tax	Total Budgeted	Actual Rec'd	Over/Under	Destination
2017	2317297			
2016	2396365	*1464187	4-payments owed	A/B funds
2015	2342766	2317297	(25,469)	A/B funds
2014	2552792	2291907	(260,885)	A/B funds
2013	2274157	2220655	(53,502)	A/B funds
2012	2385000	2163929	(221,071)	A/B funds

# Revenue History and Projections (Mortgage Tax)

Mortgage Tax	Total Budgeted	Actual Rec'd	Over/Under	Destination
2017	200,000			A Fund
2016	200000	107789		A Fund
2015	200000	231,978	31,978	A Fund
2014	180,000	196,381	16,381	A fund
2013	170,000	224,256	54,256	DB Fund
2012	180,000	201,050	21,050	DB Fund

# Revenue History and Projections (Property Tax – A funds only)

Property Tax	Budgeted	Received	Fund Bal Used	Destination
2017	TBA			
2016	1679695	1679695	695,385	A
2015	1486267	1486267	643000	A
2014	1304241	1304241	497503	A
2013	1288506	1288506	869701	A, DA
2012	1243623	1243623	933923	A, DA

The property tax listed above does not include fire protection, ambulance, or special districts (water/sewer/lighting), all of which contribute to the overall tax levy and are used to calculate the tax levy cap).

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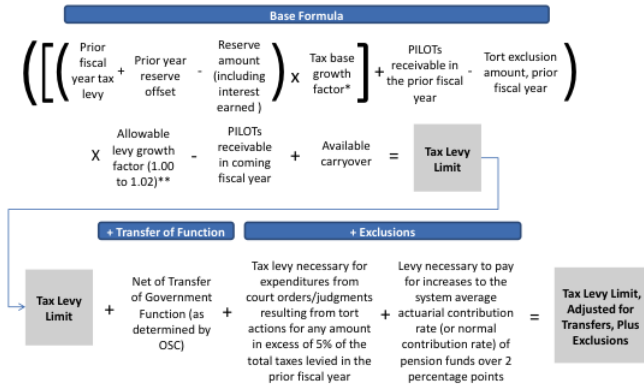
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## Property Tax Cap

### Local Government Property Tax Cap Formula Presentation

Formula for determining a local government's tax levy limit under the cap (Chapter 97 of the Laws of 2011):



\* Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

\*\* Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.



# 2017 Tax Levy Cap (preliminary)

Tax Cap Summary Table

Tax Levy Limit Before Adjustments and Exclusions	
Tax Levy FYE 2016	\$3,131,994
Tax Cap Reserve Plus Interest from FYE 2015 Used to Reduce 2016	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2016	\$0
Tax Base Growth Factor	1.0074
PILOTs Receivable FYE 12/31/2016	\$3,000
Tort Exclusion Amount Claimed in FYE 12/31/2016	\$0
Allowable Levy Growth Factor	1.0068
PILOTs Receivable FYE 12/31/2017	\$0
Available Carryover from FYE 12/31/2016	\$0
<b>Total Levy Limit Before Adjustments/Exclusions</b>	<b>\$3,179,646</b>
Adjustments for Transfer of Local Government Functions	
Costs Incurred from Transfer of Local Government Functions	\$0
Savings Realized from Transfer of Local Government Functions	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$3,179,646</b>
Exclusions	
Tax Levy Necessary for Expenditures Resulting from Tort Orders/Judgements Over 5%	\$0
Teachers Retirement System	\$0
Employees Retirement System	\$0
Police and FireFighters Retirement System	\$0
<b>Total Exclusions</b>	<b>\$0</b>
<b>Tax Levy Limit, Adjusted for Transfers, Plus Exclusions</b>	<b>\$3,179,646</b>
Total Tax Cap Reserve Amount Used to Reduce 2017 Levy	\$0
2017 Proposed Levy, Net of Reserve	
<b>Difference between Tax Levy Limit Plus Exclusions and Proposed Levy</b>	<b>\$3,179,646</b>

# 2017 Tax Levy Cap (preliminary)

- 2017 Levy Cap = \$3,179,646
- 2016 Levy Raised = \$ 3,131,994
- Difference = \$47,652
- The 2017 number above **is NOT final**
- Amount raised for fire protection, ambulance, and special districts counts towards the tax levy cap, i.e., they also use the \$47,652 available via the new tax levy cap

# Changes beginning 2017

## Part Town Activities

- **Part-Town Activities**
- **For towns that contain one or more villages, certain activities are financed by revenues raised in the portion of the town outside the villages. The town board has little discretion to determine whether or not certain other transactions are budgeted and accounted for as part-town activities. Generally, all real property taxes raised for town purposes must be levied on the whole area of the town, including the real property located in villages situated within the town, unless there is a State statute that requires or permits any given expenditure to be raised from taxes levied on only the unincorporated area of the town. These activities are often referred to as part-town activities or outside village activities. General part-town activities should be budgeted and accounted for in the General – Outside Village fund (B); highway part-town activities should be budgeted and accounted for in the Highway –Outside Village fund (DB).**
- **Revenues and expenditures for certain general activities must be budgeted and accounted for in the General – Outside Village fund (B). For example:**
  - **Code Enforcement and Building Inspection Town Law, Section 138**
  - **Zoning and Planning Town Law, Section 261**
  - **Planning Boards , Officers and Employees Town Law, Section 271**
- **Revenues and expenditures for the following highway activities must be budgeted and accounted for in the Highway – Outside Village fund (DB):**
  - **Repair and Improvement of Highways Highway Law, Section 27**

# What Does This Mean?

- Planning and Code Enforcement functions will now be budgeted in the Town Outside Fund “B”.
- This will cause more non-property tax revenue to be used in the “B” fund for 2017 and beyond.

# Special Districts

- Water
- Sewer
- Lighting
- Fire
- Ambulance
  - These budgets will be prepared separately but generally speaking unless otherwise excluded by law, all funds raised, except those raised by fees, count towards the tax cap