

**PUBLIC HEARING  
VILLAGE BUDGET  
APRIL 10, 2014**

The Village of Gowanda Board of Trustees Public Hearing on the proposed 2014-2015 Village budget meeting was called to order by Mayor Heather McKeever at 7:00 p.m. at the Municipal Hall. The pledge of allegiance was recited.

Present: Mayor Heather McKeever  
Trustee Carol Sheibley  
Trustee Pete Sisti  
Trustee Barbara Nephew  
Trustee Paul Zimmermann

Village Employees: Village Clerk Kathy Mohawk, Treasurer Cindy Schilling, Sean Campas

Media Present: Samantha McDonnell, Observer

Public Present: Pete Johnson, Ron Clabeaux, Irene Koch, George Stark, Lou and Dorothy Selan, Joe and Janet Vogtli, John Girome, Sam Castellano

Motion 18-14. Motion by Trustee Sisti, seconded by Trustee Zimmermann to open the public hearing at 7:00 p.m. Motion carried 5-0.

Janet Vogtli asked what amount of taxes were raised last year. Trustee Sheibley indicated that the budget increase is \$143,889 from last year.

George Stark spoke first. He presented a prepared statement:

“I have been your Village Assessor continuously for 33 years. When I look at this page of the budget, with tax rates, I see information that is not correct. I have seen the tax rate info and calculations on almost all 33 village budgets.

Every year I give the treasurer two assessment values, one for each town, that are used to calculate the village tax rate. Look on the sheet Taxable Values for village properties within towns of Persia and Collins. The treasurer will then calculate a percentage of the tax levy share for Persia and Collins village taxpayers. Next to the County names is the percentages the treasurer will use. As you can see the tax burden its about 2/3 Persia and 1/3 Collins.

Now each of the Towns have given the treasurer their assessment values. (Taxable Values)

The Village of Gowanda, for tax purposes, now must comply with the rules and regulations of New York State Real Property Tax Law (RPTL) 1402 which states: More than 70 of the State’s villages are located in two or more towns. Where such a village elects the non-assessing unit option, equalization is necessary for village tax apportionment. In essence, the village utilizes the town assessment rolls in much the same manner that school districts do in determining their tax apportionments and tax

levy. The town equalization rates are applied to the new taxable value portions of each town roll to obtain the full value of each portion of the village. The full values are then used to apportion the tax levy among the portions of the village. As with school districts, different tax rates result.

Currently as of July 1, 2013 Persia's equalization rate is 78% and Collins 62%

Formula: Taxable value divided by equalization rate = FULL VALUE

The 2 full values are added and each divided by the total to create a percentage of the budget for each town to satisfy.

From my research: I think that the approximate percentages should be about 62% for Persia and about 39% for Collins

This percentage difference makes a huge difference in the tax rate

I also believe the tax rate might be for Persia \$16.71 and Collins \$19.82

I am very happy to work with the village on this issue."

Mayor McKeever stated that before the next meeting the facts about the tax rates will be public.

Ron Clabeaux stated that all the Village vehicles should have decals. He also questioned why the Village was paying to hire another attorney to investigate the police issue. The taxpayers are already paying for an attorney. He stated that the Village should have its own court so that the ticket money was returned to the taxpayers.

Joe Vogtli questioned the math for the Statement of Anticipated Fund Balance. He indicated it totals \$162,328, not \$225,178. Mr. Vogtli also questioned the \$3,000 increase in road repairs and the \$41,000 increase in police expenditures. He feels the streets really need to be repaired and perhaps employee raises should be held up.

Mr. Vogtli asked if the PILOT increase is from Healthy Community Alliance. Treasurer Schilling indicated that it is and Village Clerk Mohawk advised that HCA has been making that payment each year.

Janet Vogtli also questioned the police budget: \$12,000 for equipment, other and \$5,600 for office equipment. She stated that it is hard to make suggestions on a budget that the public hasn't seen. Mayor McKeever indicated that the next budget workshop will have an updated copy of the budget to review.

Treasurer Schilling explained the budget timelines. The Mayor does the budget, presents a preliminary budget to the Village Clerk. It is then presented to the Village Board who sets a public hearing for public input. After that the Village Board reviews the budget, takes into account the public comments and then passes the budget.

Irene Koch stated that she researched other communities with 10,000 or less in population and the majority of them have a Clerk/Treasurer – one position. She asked how the Village can justify paying two people to do the job. Mayor McKeever stated that the Treasurer is worth her salary especially with the FEMA paperwork associated with the 2009 flood and the clean State audits the Village has received. The Treasurer is in the

office three days and works at home the other days. Trustee Siste indicated that perhaps some of the other communities have bigger office staffs. Mayor McKeever also advised that the Village provides more services including police and water. Trustee Nephew stated that the Village should think about consolidating more of their services.

Pete Johnson stated that he thinks the Village has too many police officers. There is no need for 20 part-time employees. He stated that infrastructure items are very important and the Village cannot survive if the infrastructure fails. He also stated that the tax situation is very real for the entire community. There are those on fixed incomes and those on public assistance, making the others who are working pick up the increases.

Trustee Sheibley feels the budget process should begin sooner. She stated she is the senior member of the Board. She sat on the Board longer than anyone else and has the feeling her comments and input are not accepted or appreciated and that should not be.

Mayor McKeever indicated that the tax assessment numbers were not received until 2 days before the budget was due to the Village Clerk.

Mayor McKeever and the Board members all thanked the public for coming and giving their ideas. Another budget workshop was scheduled for April 21 at 5:30 p.m.

Motion 19-14. Motion by Trustee Sheibley, seconded by Trustee Sisti to come out of the public hearing at 7:50 p.m. Motion carried 5-0.

The Village Board members agreed to hold another budget workshop on April 22<sup>nd</sup> at 5:30 prior to the next Village board meeting.

Motion 20-14. Motion by Trustee Nephew, seconded by Trustee Sheibley to adjourn the public hearing at 7:55 p.m. Motion carried 5-0.

Respectfully submitted,

Kathleen V. Mohawk  
Village Clerk