



VILLAGE OF BARKER WORK SESSION MINUTES

November 3, 2014

7:00pm

In Attendance: Mayor Aaron Nellist, Deputy Mayor Mark Wilson, Trustee Janice Rider, Trustee Kimberly Ruffini, Trustee Gregory Kerth and Clerk-Treasurer Amanda M. Detschner

The meeting was opened with the Pledge of Allegiance administered by Mayor Nellist.

Topics of Discussion:

- Replacement of Tree in David Barker Park
- Introduce Fund Balance Policy
- Hazard Mitigation Plan is complete and open for comment through November 25th
Must Read Chapters 1, 2, 3 (county & Village only), 4, 21, and 26
May comment on form found on the link with the plan
- Unpaid Tax Warrant to be collected with County/Town Taxes in January
- Intersection Quotes

The meeting was motioned for **adjournment** by Trustee Kerth and a second was offered by Deputy Mayor Wilson. All voted aye to carry the motion.

VILLAGE OF BARKER BOARD OF TRUSTEES REGULAR MEETING AGENDA NOVEMBER 10, 2014 7:00PM



Mayor Aaron Nellist
Deputy Mayor Mark Wilson
Trustee Gregory P. Kerth
Trustee Janice M. Rider
Trustee Kimberly Ruffini

In Attendance: Greg and Erin Goodlander, DPW Superintendent Mark Remington, Police Chief W. Ross Annable, Deputy Clerk-Treasurer Vicky Baker

At 7:00pm meeting was called to order by Mayor Nellist by administering the Pledge of Allegiance.

The **Sales tax** received for October was \$13,915.74 an increase of \$2,373.10 October 2013.

The Approval of Minutes for the monthly board meeting October 13, 2014 was motioned by Trustee Rider and seconded by Trustee Kerth. A unanimous vote carried the motion.

Unpaid Village Taxes to the Niagara County Treasurer

10 parcels unpaid in the amount of \$6,774.13 and \$203.22 interest for a TOTAL of \$6,977.35
Trustee Kerth motioned to forward the unpaid taxes and interest to the Niagara County Treasurer and was seconded by Trustee Rider. All voted aye to carry the motion.

Resolution # 22 -2013 Designation of Offices to be Filled in the Next General Election

WHEREAS, the next general Village election will be held on March 18, 2015 and
WHEREAS, the Board of Trustees must designate by resolution and publish the offices which are to be filled in such election and the terms thereof,
NOW THEREFORE BE IT RESOLVED:

Section 1: That the Board of Trustees designated the following offices as vacant on March 31, 2015, to be filled at the Village election to be held March 18, 2015 for the following terms:

- Mayor-Two year term
- Trustee – Two year term
- Trustee – Two year term

Section 2: The Village is hereby directed to publish this resolution in the Lockport Union Sun & Journal.
A motion to adopt Resolution #22-2014 was made by Trustee Rider and a seconded was offered from Trustee Ruffini. A unanimous vote followed to carry the Resolution.

Resolution #23 -2014 FUND BALANCE POLICY

In an effort to protect the Village residents and/or taxpayers against potentially reducing service levels because of temporary revenue shortfalls, or to fund the need for unexpected one-time expenditures and uncontrollable emergencies and disasters, the Village of Barker hereby adopts this Fund Balance Policy.

Section 1: RESERVE FUNDS

- A) Reserve funds (which essentially are a legally authorized savings account for particular or specific purposes) are important component in the Village's financial planning for specific expenses, future projects, acquisitions and other lawful purposes. To this end, the Village may establish and maintain reserve funds in accordance with New York State Laws.
- B) The Village reserve funds must be properly established and maintained to promote the goals of creating an open, transparent and accountable use of public funds. The Village may engage independent experts and professionals, including but not limited to auditors, accountants and other financial and legal counsel, as necessary to monitor all reserve fund activity and prepare reports that the Village Board may require.

Section 2: GASB 54-FUND TYPE ASSIGNMENT

GASB has replaced the earlier reserved and unreserved fund balance classifications with the following ones:

Non-spendable: Consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principle of endowments.

Restricted: Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

Committed: Consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and the same level of formal action is required to remove the constraint.

Assigned: Consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest decision making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

Unassigned: Represents the residual classification for the government's general fund, and could report a surplus or a deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for the specific purposes for which amounts had been restricted, committed or assigned.

Section 3: POLICY

- A) The Village of Barker will endeavor to maintain a minimum of unassigned fund balance in its General Fund and Water Fund, ranging from 20%-30% of the most current year budgeted appropriations. The minimum fund balance is to protect against cash flow shortfalls related to the timing of projected revenues and to maintain a stable budget. In preparing each year's new budget, the Village Board will calculate the amount of fund balance available and decide how much fund balance to use in support of the Budget.
- B) When fund balances fall below the minimum of 20%, the Village will replenish the fund balances using various budget strategies including but not limited to the following:
 - The Village will reduce recurring expenditures to eliminate any structural deficit
 - The Village will increase taxes, fees for services or pursue alternate funding sources
 - Follow strategies that are a combination of the two alternatives described above
- C) To ensure the timely replenishment of fund balances in each of the budget funds the following time periods are established as benchmarks for Village Board of Trustees and Staff to follow:
 - Should a fund balance fall below 20% of the subsequent year's appropriations, such fund balance shall be replenished over a period of not to exceed two (2) years.
 - Should a fund balance fall below 20% to 25% of the subsequent year's appropriations, such fund balance shall be replenished over a period not to exceed four (4) years.
 - Should a fund balance fall below 25% to 30% of the subsequent year's appropriations, such fund balance shall be replenished over a period not to exceed six (6) years.
- D) At any time, should the amount of unrestricted fund balance exceed the maximum 30% of budgeted appropriations; the Village will give consideration to using the fund balance surpluses for the following priorities:
 - 1) For one time expenditures that are non-recurring in nature or,
 - 2) Capital expenditures such as equipment replacement, infrastructure improvements or repairs and facility improvements or,
 - 3) Offset recurring expenditures however this use of funds should be carefully evaluated to avoid future fund balance deficiencies. The use of surplus funds for this purpose should be considered where there is a reasonable expectation that the surplus funds can be replenished in the time periods specified in this policy.
- E) The Village Board of Trustees will determine the composition of its ending fund balance by applying its accounting policies regarding whether it considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available. Similarly, within unrestricted fund balance, the classification should be based on the government's accounting policies regarding whether it considers committed, assigned or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. If a government does not establish a policy for its use of the unrestricted fund balance amounts, it should consider that committed amounts would be used first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

This fund balance policy will be reviewed and modified as necessary on no less than an annual basis, as part of the annual organizational meeting.

A motion to adopt Resolution #23-2014 the Fund Balance Policy was offered by Trustee Kerth and a second was offered by Trustee Rider. A unanimous vote followed to carry the Resolution.

A discussion about replacement of the Water Lines on East Avenue Extension ensued. Greg Goodlander represented the Barker Brewery. He explained they have had months of issues pertaining to the water quality at their business and would like the Village to replace the existing water lines soon. Mr. Goodlander explained the impacts it has had on their business and the limitations it presents. Mayor Nellist explained that a water sample had been taken from the Brewery and processed, which showed no "red" flag indicators. It did test high in turbidity, which is the water color and low in chlorine, with no bacteria present. The Mayor also discussed the Chatfield Engineers opinion. DPW Superintendent, Mark Remington explained that he would be unable to flush the hydrant during the cold winter months, which seems to be the only remedy to fix the turbidity problem. This loss is at the Village's expense. Various

options were discussed, but the Board of Trustees came to the consensus that the replacement of the water line would have to be done soon. Since the funds are to be used from the Reserve account named "Water Repairs" a referendum must take place.

A motion from Trustee Kerth to move forward with the referendum process and a second was offered from Trustee Rider. A unanimous vote followed to carry the motion.

The Clerk-Treasurer was ordered to publish the public hearing in the paper for December 8, 2014 at 7:00pm.

The **Clerks financial report** was reviewed and accepted by the Board.

- Computel audit uncovered about \$2,500 in back payments from NYSEG
- Organizing Archives began last week and will continue until complete
- Water bills are due Wednesday, November 12th
- Hazard Mitigation Plan Update is available for review and comment through November 25th see website for exact URL to download the plan and comment form
- Heating unit for the Board Room was approved the last month awaiting the second quote, lowest quoted company to be awarded the job
 - Drum Oil and Propane- \$1,160.00
 - Advance Technology- \$1,400.00
 - Drum Oil and Propane will be installing the new unit on November 21st.

The **Public Works Report** was reviewed and accepted by the Board.

- National Grid release to be able to have decorations on their poles
 - Intersection Quotes were reviewed
 - O' Regan's Environmental Concepts LLC- \$7,645.00
 - Orleans Construction Co. - \$8,375.30
 - Art Hill Excavating Inc. - \$15,800.00
- A motion to award O' Regan's Environmental Concepts LLC the job was made by Deputy Mayor Wilson and a second was offered by Trustee Rider. All unanimous vote carried the motion.

The **Code Enforcement Report** was reviewed and accepted by the Board.

There were 4 permits issued: 2 roofs, pole barn and commercial remodel

The **Police Report** was reviewed and accepted by the Board.

Correspondence: Dig Safely NY, One-time refund granted

NC Gallonge Report
Tinkering with the Law, Continuing Education Credits Course
Opportunities Unlimited Fine Arts Programming-Nov. 13 @ 11:00m
Time Warner Cable Price Changes
Time Warner Cable Programming Changes-October
Time Warner Cable Programming Changes-November
Barker Central School-Thank You letter regarding Homecoming Parade
NYSERDA Solar Policy Workshop
NFAVO minutes-October 22, 2014 at The Black North Inn hosted by Village of Lyndonville
Certificate of Appreciation from USDA Plum Pox Virus program

Approval of Claims and Bill Payment: Abstracts 006 Voucher #'s 163-190

General Fund-\$11,428.09 Water Fund-\$1,665.33 T&A-\$ 500.00 TOTAL \$13,593.42

A motion to approve the claims and bill payment was made by Trustee Kerth and a second was offered by Trustee Rider. All voted in favor to carry the motion.

No **Public Comment** was offered.

Board Comment:

Mayor Nellist: Asked DPW Superintendent to gather supplies for playground to be fixed and stained, as well as paint for the bumpers in the parking lot

The entire Board inquired about the leak detection specialist that came out last week from Syracuse. She was able to pinpoint an area (Mayer Bros.), but unable to locate exact spot. Three holes need to be dug in order to expose the pipe so it can be listened too and the exact spot be pinpointed. The issue proposed, is it Mayer Bros. Service line or not.

A **motion for adjournment** was made for Deputy Mayor Wilson and seconded by Trustee Kerth. A unanimous vote followed to carry the motion.

Next regularly scheduled work session will be December 1st, 2014 at 6:00pm

Next regularly scheduled meeting will be December 8th, 2014 at 7:00pm.

Respectfully Submitted,

Amanda M. Detschner
Clerk-Treasurer