

Town of Cortlandville 2021 Tentative Budget Comments

Overall budget of \$10,134,974 is less than last year's budget of \$10,883,674. However there is a projected tax rate increase of 1.9%. I feel that the town should do everything possible not to increase taxes in the Covid Pandemic era. Sale tax revenue is questionable as the pandemic continues and businesses may have to shut down again. Many people have reduced income or no income other than unemployment insurance at this time. Salary increases may not exist for many and an additional 1.9% in taxes will be a burden.

What effect do the two capital projects have on the overall budget and this increased tax rate? The \$500,000 being allocated for security improvements at the town hall and \$400,00 for an additional highway garage add up to nearly \$1,000,000. Can these costs be avoided this year for at least reduced?

Security upgrades are needed. Can they be phased in? Is a building addition required right now?

A maintenance storage building is needed at Gutches Sports Complex and in fact was included in the master plan. It should be sited on the 104 acres and not on adjacent purchased property. As I have expressed previously a cost benefit analysis should be performed on this facility looking at alternate sites including an existing site at GLSC where utilities exist. This building can be put on hold for another year as the town has functioned operating GLSC without this facility and has successfully plowed roads etc., in this section of Cortlandville from its existing facility in Polkville.

General comments:

- Using unexpended fund balance in all (4) sections of town budget for a total of \$1,869,364. Using these funds helps balance the budget while reducing

the need for tax increases. However, excessive use of fund balances (Savings) can be an issue in the long run. Unreserved, unappropriated fund balance provides a cushion for unforeseen expenditures or revenue shortfalls.

- General fund contractual expenses A1620.4 2020 \$100,000. 2021 \$600,000. +\$500,000 for security project.
- Special items A1990.4 contingent account \$0 2019. \$25,000 in 2021. What is this expense?
- Total general government spending 2020 \$1,343,301 Vs \$1,881,987 in 2021.
- Garage equipment capital outlay A5132.2 \$18,600 in 2021. Seems low?
- Culture & recreation personal services 2020 \$24,000. 2021 \$50,000. What is causing increase?
- Equipment capital outlay all parks \$45,000 for 2021. Last year \$363,000 for Gutches only. A big change! At least money is being allocated to other parks. A7110
- Contractual expenses A7110 \$20,000 in 2020 for Gutches. This year 2021 \$67,000 for all parks.
- Employee benefits A9050.8 Unemployment claims fund \$0. Will Covid 19 require furloughs or layoffs?
- Culture & recreation outside villages – parks B7110 had \$30,000 in 2020 for Lamont, Blodgett Mills, and Testa. 2021 \$0. Same for contractual expense B7110.
- Outside village B8020.44 contractual expense for SEQRA \$20,000 in 2021. What is this for?
- Total appropriations outside villages down. 2020 \$620,844. 2021 \$494,602.
- Revenue outside villages departmental income B2001 park and recreation changes 2019 \$40,285. 2020 \$0?
- Highway fund town wide transportation bridges contractual expense DA5120.4 2021 \$275,062. Revenue appropriated fund balance same amount \$275,062. Any state funding available?

- Highway fund outside village – highway garage (Storage – Lime Hollow) DB5132.4 \$400,000.
- Revenue for above DB5710 bond \$400,000 new financial obligation.

Town Supervisor salary has \$24,476.01 and \$12,759 for the budget officer. Is Tom Williams handling both positions as did Dick Tupper?

Did Dick Tupper get paid for assistance on the 2021 budget? Did any payment come out of the \$12,759 salary for the budget officer? Or did Dick Tupper volunteer his services as a community member?