

## Budget Notes – 2021

### Overall:

- The overall (combined) tax levy for this year was \$1,237,660.  
The overall (combined) tax levy for next year is currently proposed for \$1,234,952. This represents an overall *decrease* in the tax levy of \$2,708. The following are the major factors contributing to that decrease:  
The General – Townwide (A) fund did not change appreciably in expenditures or revenues. One line which *did* change was the amount budgeted for health insurance, which was \$50,000 in 2020 and is estimated to be \$31,000. This reflects a change in accounting procedures where an expenditure item was not previously shown reflecting offsetting income.  
The General – Town Outside Village (B) fund levy is zero after available unallocated unappropriated fund balance is applied. Some functions formerly allocated to Highway – Town Outside Village (DB) were moved to the Highway – Townwide (DA) fund. This was essentially a 'wash'; the increase in spending in DA is matched by a decrease in spending in DB. Changes in revenues in the two funds is not significant (less than plus/minus 1%.)  
The Fire Fund (SF) has increased by \$9,325 (4.4%) to \$220,825.  
\$21,000 of the difference is due to the Water District #1 (SW-1), which collected \$21,000 in taxes in 2020 to cover project costs to date at that time; no taxes are being levied against SW-1 in 2021, as further charges will come out of borrowing directly related to, and chargeable to, the project.  
In summary: several expenditure items or tax levy lines were significantly reduced, partially offset by smaller increases in other areas.  
The town total tax levy is within the state tax levy limit of 1.56%

### General – Townwide (A)

- Constable line is now Bailiff, under A1110.
- Phone and Internet expenses not related to an individual position have been consolidated and are now under A1650.4 (Central Communications). Expenses directly attributable to an individual position, such as cell phones, continue to be charged to that position's contractual expense
- Similarly, postage expenses have been consolidated under A1670.4 (Central Printing and Mailing)  
Printing expenses of tax bills continues to be budgeted under Tax Collector C.E., A1330.4
- New accounts have been added (Public Health – A4010.x) to capture costs associated with the coronavirus and expenses related to control measures
- Parks (A7110.x) have been consolidated under the General – Townwide fund, as they are an asset available to all Parish residents
- A7110.41 (Parks C.E.) includes funding for repaving tennis courts

- A8010.12 (Zoning Board of Appeals P.S. - Members) represents an increase in stipend to members at the rate of two members at \$50/meeting with no more than six meetings a year anticipated, for a total of \$600. The chair (A8010.11) was also increased by \$50 total.
- Similarly, A8010.13 (Zoning Board of Appeals P.S. – Clerk) has been adjusted to \$200 to reflect the potential of six meetings a year.
- A line, A8010.14, has been added to cover an alternate zoning board of appeals member
- Similarly, A8010.4 (Zoning Board of Appeals C.E.) has been increased to \$300 to better reflect actual costs of hearing advertisement in past years
- Cemeteries (A8810.x) have been consolidated under the General – Townwide fund, as they are an asset available to all Parish residents

### **General – Town Outside Village (B)**

- Several budget categories have been moved to General – Townwide as being townwide in scope and benefit

### **Highway – Townwide (DA)**

- New accounts have been added (Public Health – DA4010.x) to capture costs associated with the coronavirus and expenses related to control measures
- DA5142.4 (Contractual – Snow Removal) has increased, as starting with the winter of 2020-2021, the town must buy sand which was previously provided to the town at no charge. The county increased payment to \$3,000 per mile in 2019-2020, which would include sand to be purchased by the town in future years..
- DA9950.9 (Transfer to Capital Reserve Fund) was added to establish and fund a capital reserve fund line item for anticipated future equipment needs

### **Highway – Town Outside Village (DB)**

- All sales tax money received is now being applied toward the Highway – Town Outside Village fund. Previously, a small portion was allocated to the B (General – Town Outside Village) fund to reduce that fund’s rate to zero, but in 2021, the minimal expenses allocated to the B fund will be covered by unallocated unappropriated fund balance.

### **Fire Fund (SF)**

- The Fire Fund (SF) has increased by \$9,325 (4.4%) to \$220,825.

*-- For the October 29, 2020 edition of the preliminary budget*