

# TOWN OF PORTVILLE, NEW YORK

## State of the Town FY2008-FY2011

Over the past four years, town operations have been streamlined, highway operations have become more cost effective, and taxpayers have seen flat taxes for four consecutive years. Debt has been completely eliminated and the town has a net cash balance going into 2012 of roughly \$349,000. In an era of local, county, state and federal governments having serious debt and funding issues, the Town of Portville is fiscally one of the healthiest governments in New York State.

<b>YEAR-END BALANCE SHEET</b>					
(exclusive of fixed assets and on-site material valuation)					
<b>Cash Assets</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>
Administration - Townwide Including Village	154,296	205,407	156,292	94,054	205,894
Administration - Townwide Excluding Village	13,033	30,821	148,415	249,959	4,938
Highway - Townwide Including Village	97,768	97,855	5,872	5	5
Highway - Townwide Excluding Village	36,476	46,894	44,108	75,906	77,391
Happy Hollow Lighting District	285	489	937	1,864	2,653
Westons Mills Lighting District	506	1,275	3,295	4,003	5,009
Happy Hollow Sewer District Bond	-	-	8	16	21
Happy Hollow Sewer District Maintenance Fees	2,455	16,538	27,296	35,524	44,128
Justice Court Grant	-	-	15,589	-	5,035
SFF Maintenance Reserve - PFD	-	-	-	-	91
SFF Maintenance Reserve - WMFD	-	-	-	-	122
SFF Maintenance Reserve - PCSD	-	-	-	-	2,524
SFF Maintenance Reserve - VOP	-	-	-	-	564
SFF Maintenance Reserve - TOP	-	-	-	-	971
<b>Total Cash Assets</b>	<u>304,819</u>	<u>399,279</u>	<u>401,812</u>	<u>461,331</u>	<u>349,346</u>
<b>Liabilities</b>					
Bond Anticipation Notes	<u>60,000</u>	-	-	<u>200,000</u>	-
<b>Total Liabilities</b>	<u>60,000</u>	-	-	<u>200,000</u>	-
<b>Net Worth (Cash Assets Less Liabilities)</b>	<u>244,819</u>	<u>399,279</u>	<u>401,812</u>	<u>261,331</u>	<u>349,346</u>

This has not come about without cause and consequence.

In those four years, taxpayers have been given visibility into every aspect of town government. They have seen where money is being spent and the reasons for costs and revenue. They've had a forum for input, albeit sometimes we did not listen as well as we should have. All information regarding meetings, budgets, projects, compensation, income and expense, balance sheets, local laws, regulations, minutes, contracts, leadership and contacts has, since 2008, been published on the town's website.

Customer service has been enhanced by making property tax information and government forms filing available from the town website rather than having to come into the town office. However, when customers do come into the town office, the information and support they need can now be quickly handled because of the significant automation that has taken place.

The assessing process has been substantially cleaned up by the incumbent assessor and her predecessor to a point where assessment challenges are few and far between. In fact, general customer feedback has indicated very high levels of property owner satisfaction with the assessor and the board of assessment review.

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Town facilities have been made ADA-compliant to ensure that anyone with a disability has access in accordance with federal government standards and law.

The Town at the request of the Chestnut Hill Cemetery Association asked for financial assistance to enable it to operate the Chestnut Hill Cemetery. The Association costs exceeded its revenue generation. With the approval of the NYS Office of the State Comptroller, the Town began providing \$5,000 per year.

The Main Settlement Cemetery Association also approached the Town to do its mowing since it did not have the resources to maintain its cemetery. Today, the Main Settlement Cemetery is mowed by the Town.

Government resource theft has been significantly, but not completely, eliminated. Early on in this administration, it became evident that highway sand and salt were being taken from the town property by private individuals and companies. These materials were not available for purchase from the town, nor were they purchased from the town. Over the years, the highway department had become accustomed to allowing people to take the salt and sand for their personal purposes. However, according to NYS law, that is theft. Additionally other materials such as gravel and fuel were being taken. All of these resources are meant exclusively for the town for the maintenance of its roads and, in the case of fuel, for the governments under agreement to legally acquire. So a monitoring and recording system as well as educational signage on the property quickly abated the situation where today these resources appear to be being used exclusively for their legal purpose.

In 2010, a purchase order system was implemented that has stopped unjustified expenditures. All of the resistance to the purchase order system has emanated from the highway department. No longer are there purchases of dozens of cases of bottled water, many hundreds of rolls of toilet paper and paper towels, or other items that have nothing to do with town or highway business. More than \$50,000 was reduced in expenditures the first year the purchase order system was in place.

<b>TOWN OF PORTVILLE - 2007-TO-2012 BUDGET HISTORY - SUMMARY</b>						
<b>GROSS BUDGET</b>	<b>CY2007</b>	<b>CY2008</b>	<b>CY2009</b>	<b>CY2010</b>	<b>CY2011</b>	<b>CY2012</b>
Administration - Townwide Including Village	272,492	320,672	221,220	231,527	354,695	363,834
Administration - Townwide Excluding Village	19,474	18,340	215,990	175,184	39,812	102,102
Highway - Townwide Including Village	242,700	202,205	92,000	5,869	-	5,935
Highway - Townwide Excluding Village	245,250	245,518	353,233	428,243	559,948	390,239
	<u>779,916</u>	<u>786,735</u>	<u>882,443</u>	<u>840,823</u>	<u>954,455</u>	<u>862,110</u>
<b>NON-TAX REVENUE</b>						
Administration - Townwide Including Village	113,425	126,025	45,781	94,866	43,000	98,600
Administration - Townwide Excluding Village	3,400	4,400	51,600	36,000	36,000	-
Highway - Townwide Including Village	16,000	500	-	-	-	-
Highway - Townwide Excluding Village	59,500	58,000	52,500	75,000	-	75,000
	<u>192,325</u>	<u>188,925</u>	<u>149,881</u>	<u>205,866</u>	<u>79,000</u>	<u>173,600</u>
<b>ALLOCATED FUNDS</b>						
Administration - Townwide Including Village	69,000	-	130,563	75,000	34,764	60,000
Administration - Townwide Excluding Village	5,000	-	-	-	-	-
Highway - Townwide Including Village	-	-	92,000	5,869	-	-
Highway - Townwide Excluding Village	-	-	-	44,089	282,181	70,000
	<u>74,000</u>	<u>-</u>	<u>222,563</u>	<u>124,958</u>	<u>316,945</u>	<u>130,000</u>
<b>TAX LEVY</b>						
Administration - Townwide Including Village	90,067	194,647	44,876	61,661	276,931	205,234
Administration - Townwide Excluding Village	11,074	13,940	164,390	139,184	3,812	102,102
Highway - Townwide Including Village	226,700	201,705	-	-	-	5,935
Highway - Townwide Excluding Village	185,750	187,518	300,733	309,154	277,767	245,239
	<u>513,591</u>	<u>597,810</u>	<u>509,999</u>	<u>509,999</u>	<u>558,510</u>	<u>558,510</u>
<b>MILLRATE (Tax Per Thousand Dollars Of Taxable Assessed Value)</b>						
Properties Outside Village	4.987735	4.587372	4.595147	4.558082	4.558080	4.780966
Properties Inside Village	2.771268	2.792820	0.325075	0.446215	1.994525	1.557871



Also in 2010, the Shared Fuel Facility came on-line, enabling the Portville Central School, Portville Fire District, Westons Mills Fire District, Village of Portville, and Town of Portville to reap the benefits of bulk purchase discounts, EPA/DEC compliant facilities, and fuel-to-vehicle accountability and reporting. The Shared Fuel Facility was an idea presented by Tom Simon, Superintendent of Portville Central School District and collaboratively implemented with the Town of Portville on whose site the facility rests. Every one of these governments was a winner with the implementation of the Shared Fuel Facility.

Remarkably in 2011 because of fiscal belt tightening, the town was able to pay off a \$200,000 bond anticipation note for a new 10-wheel dump truck for the highway department and only have its total cash assets drop by \$57,000 between the end of 2009 and the end of 2011. All of this happened without burden on the taxpayer.

On the downside, for seven years now, the highway superintendent has not provided the required data, nor has he negotiated with the town board, on which, if any, roads will be repaired as is required by Highway Law 284. Yet each year, this government, as well as our predecessors, has given many hundreds of thousands of dollars to the highway department for road maintenance and repair. This year, the highway superintendent stated that the roads were in the worst condition he has ever seen in his 30+ years in the department. Not once has the highway superintendent presented a plan to correct this situation to this board or its predecessor board. The question then is asked where did all those road materials go since they were purchased and crews were sent out to do road maintenance and repair. That question continues to be asked for the seventh year without an answer.

TOWN OF PORTVILLE - HIGHWAY DEPARTMENT BUDGET						
GROSS BUDGET	CY2007	CY2008	CY2009	CY2010	CY2011	CY2012
Entire Town	242,700	202,205	92,000	5,869	-	5,935
Outside Village	245,250	245,518	353,233	428,243	559,948	390,239
<b>TOTAL</b>	<b>487,950</b>	<b>447,723</b>	<b>445,233</b>	<b>434,112</b>	<b>559,948</b>	<b>396,174</b>
<b>ADJUSTMENTS</b>						
Long Term Road Improvements	75,000	75,000	75,000	75,000	-	75,000
Bond Anticipation Note (Vehicle Purchase)	20,700	20,700	-	-	205,000	-
<b>TOTAL</b>	<b>95,700</b>	<b>95,700</b>	<b>75,000</b>	<b>75,000</b>	<b>205,000</b>	<b>75,000</b>
<b>NET BUDGET</b>	<b>392,250</b>	<b>352,023</b>	<b>370,233</b>	<b>359,112</b>	<b>354,948</b>	<b>321,174</b>
		(40,227)	18,210	(11,121)	(4,164)	(33,774)
		-10.3%	5.2%	-3.0%	-1.2%	-9.5%
<b>COST INCREASES</b>	Retirement Pay Fuel Material	Retirement Pay	Retirement Pay Fuel Material	Retirement	Retirement BAN	Retirement
<b>COST DECREASES</b>	None	Fuel Material	None	Fuel Material	Fuel No Intern Material	Fuel No Intern Material

The highway department full-time employees opted several years ago to begin the process to join Union Local 264. As a result, as is required by law, those employees have not received an hourly rate increase because a contract has not been formulated that is sufficiently adequate to the town board and union to be considered by the highway department full-time employees and the town board for adoption. These negotiations continue to linger on without any forward momentum which is disappointing to both the town board and, we assume, the highway department full-time employees. What makes this situation even more untenable is the recent NYS Law governing tax caps. Any deal that is now struck



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between the parties necessitates the town government to factor any additional costs into the consumption of its 2% tax cap or pass a local law to exceed the cap.

2011 ends with the Town of Portville being financially healthy, fiscally responsible, and taxpayers having had an unusual four years of flat taxation. In contrast, road quality has diminished, but not because of lack of resources, and a mutually agreeable set of terms for a union contract for highway employees seems out of reach for its third year.

Running a lawfully-compliant, cost-effective, operationally-effective town government without cronyism is difficult, but we did it for four years. It is so much easier to ignore the law, let spending run unchecked, accomplish personally motivated agendas, not demand operational improvements, not be accountable to the taxpayer, not provide excellent customer service, and show favoritism. Many town governments follow that latter pattern because it is simply easier but we could not. As they say "a snake in the woodpile can be quite deadly". Make sure it doesn't happen to you by your town government in the future.

Your town government will be changing as of January 1<sup>st</sup>. You elected the majority that will direct and control your future. Continue to be vigilant. Make sure your government serves you lawfully, cost effectively and transparently. Hold them accountable for their personal actions and governmental decisions. Get involved. This is your town government and it is supposed to work for you. Ensure that it does for your sake and that of your family, friends and neighbors so that the Town of Portville continues to offer a beautiful place to live, a great place to do business, and remains a standard bearer for low taxation and lawful, ethical government.

Sincerely,

Bill Stern  
Supervisor

December 26, 2011