

# **Town of Stanford Tax and Financial Update**



**Stanford Town Board  
February 13, 2020**

# Town Tax

In January 2020, Stanford taxes were levied with an unauthorized 59.8% tax cut.

## % Change in Levy from Prior Year \*

-0.9  
-59.8  
-1.3  
0.7

PROPERTY TAXES					
Taxing Purpose	Total Levy	% Change in Levy from Prior Year *	Taxable Assessed Value or Units	Rates per \$1000 or per Units	Tax Amounts
County Tax	[REDACTED]	-0.9	[REDACTED]	3.264512	[REDACTED]
Town Tax		-59.8		.546975	
Stanford Library		-1.3		.183248	
Stanford Fire		0.7		.489411	

# Town Finances

To fund the unauthorized 59.8% tax cut, **\$547,532.00** of Stanford's fund balance was allocated to 2020 expenses, which will drastically reduce our financial safety net by year end.

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# Chronology & Documents

- August 2019: Beginning of Stanford budget process





TOWN OF STANFORD  
OFFICE OF THE SUPERVISOR  
26 TOWN HALL ROAD  
STANFORDVILLE, NY 12581  
Phone 845-868-1310 x 2 Fax 845-868-1155

August 28, 2019

TO: TOWN OF STANFORD DEPARTMENT HEADS

FROM: JOSEPH NORTON

RE: 2020 BUDGET

It is budget time and each year you receive a letter warning of impending fiscal problems. The “warnings” were sent so often that the message is largely ignored. I know we are all concerned about taxpayers.

We expect 15 ½% increases in medical costs and other fixed costs such as supplies, insurance and repairs are increasing.

# Chronology & Documents

- August 2019: Beginning of Stanford budget process
  - **September 30, 2019: Tentative/Supervisors budget reflecting 10.84% tax cut**
-

**The supervisors budget represents a 10.84% Tax Decrease**

Rec'd from supervisor SEP 30 2019  
Tentative Budget 2020

**TOWN OF STANFORD, NEW YORK**

**2020 Supervisors Budget**

The supervisors budget represents a 10.84% Tax Decrease

Prepared by: Joseph Norton, Stanford Town Supervisor  
Mark D'Agostino CPA, Stanford Town Council



Town of Stanford, New York						
2020 Budget						
General Fund						
				ACTUAL		TENTATIVE
			BUDGET AS	Y-T-D	Department	SUPERVISOR'S
			ADOPTED	31-Aug	Requested	BUDGET
ACCOUNTS	CODE		2019	2018	2020	2020
Revenues						
Real Property Tax	A1001		(29,953)			(25,353)
Int & Pen Real Prop Tax	A1090		7,500		7,500	7,500
Non-Prop Tax Dist.	A1120		125,000		125,000	125,000
Franchises	A1170		100,000		100,000	100,000
Clerk Fees	A1255		1,500		1,400	1,500
Park & Rec. Charges	A2001		20,000		20,000	20,000
Other Cult/SPARC Transfers	A2089		-		-	-
Zoning Fees	A2110		500		500	500
Zoning Purchase - Ord.	A2111		-		-	-
Cell Tower Transfer	A2113		-		-	-
Planning Fees	A2115		500		500	500
Refuse and Garbage	A2130		80,000		80,000	80,000
Cemetary Services	A2192		-		-	-
Interest & Earnings	A2401		300		300	300



# Chronology & Documents

- August 2019: Beginning of Stanford budget process
  - September 30, 2019: Tentative/Supervisor's budget reflecting 10.84% tax cut
  - **October 31, 2019: Budget Workshop**
-

TOWN OF STANFORD TOWN BOARD  
BUDGET WORKSHOP MEETING  
OCTOBER 31<sup>st</sup>, 2019

The Town of Stanford Town Board convened for a Budget Workshop Meeting on Thursday October 31<sup>st</sup>, 2019 at 7:00 PM.

The Board members present were Joseph Norton, Paul Coughlin, Mary Weinberger was absent

The following motions were made:

- To give a 5% raise to the Town Clerk - motion by Joseph Norton. Roll call vote: Joseph Norton-yes, Mary Weinberger-absent, Linda Eurich-abstained (wanted the Clerk to get 10%), Mark D'Agostino-yes, Paul Coughlin-yes. Motion carried.
- To raise the veterans budget line to \$1,000 – motion by Linda Eurich. There was no second to this motion and no vote.
- To allocate 100 hours for the Town Clerk's vacation assistant – motion made by Paul Coughlin, seconded by Linda Eurich. Roll call vote: Joseph Norton-no, Mary Weinberger-absent, Linda Eurich-yes, Mark D'Agostino-abstained, Paul Coughlin-yes. Motion did not carry.
- To increase the Historian's contractual budget line by \$200 – motion made by Linda Eurich. There was no second to her motion and no vote.
- To allocate an additional \$125 to the CAC contractual budget line – motion made by Linda Eurich, seconded by Joseph Norton. Roll call vote: Joseph Norton-yes, Mary Weinberger-absent, Linda Eurich-abstained, Mark D'Agostino-yes, Paul Coughlin-yes. Motion carried.
- To give the bookkeeper a 5% raise instead of 10% as is in the tentative budget – motion made by Linda Eurich, seconded by Mark D'Agostino. Roll call vote: Joseph Norton-no, Mary Weinberger-absent, Linda Eurich-yes, Mark D'Agostino-no, Paul Coughlin-no. Motion defeated.
- To give the Assessor's clerk a 2% raise rather than a 10% raise as in the tentative budget – motion made by Linda Eurich. There was no second to her motion and no vote.

With no other budget matters to discuss in detail, a motion was made by Joseph Norton, seconded by Paul Coughlin, to accept the Tentative Budget, with above noted changes, as the 2020 Preliminary Budget. Motion carried with a roll call vote as follows: Joseph Norton-yes, Mary Weinberger-absent, Linda Eurich-yes, Mark D'Agostino-yes, Paul Coughlin-yes.

A motion was made by Joseph Norton, seconded by Mark D'Agostino, to hold the Public Hearing on the 2020 Preliminary Budget on Monday, November 11<sup>th</sup> at 7:30pm. Motion carried with a roll call vote as follows: Joseph Norton-yes, Mary Weinberger-absent, Linda Eurich-yes, Mark D'Agostino-yes, Paul Coughlin-yes.

With no other budget matters to discuss in detail, a motion was made by Joseph Norton, seconded by Paul Coughlin, to accept the Tentative Budget, with above noted changes, as the 2020 Preliminary Budget. Motion carried with a roll call vote as follows: Joseph Norton-yes, Mary Weinberger-absent, Linda Eurich-yes, Mark D'Agostino-yes, Paul Coughlin-yes.

# Chronology & Documents

- August 2019: Beginning of Stanford budget process
  - September 30, 2019: Tentative/Supervisor budget reflecting 10.84% tax cut
  - October 31, 2019: Budget Workshop
  - **November 6, 2019: Preliminary budget showing increased allocation from fund balance**
-

**November 6, 2019**

**TOWN OF STANFORD, NEW YORK**

**2020 Preliminary Budget**

**Prepared by:**

**Joseph Norton, Stanford Town Supervisor  
Mark D'Agostino CPA, Stanford Town Council**



November 6, 2019

**Town of Stanford, New York**  
**2020 Budget**  
**General Fund**

ACCOUNTS	CODE	BUDGET AS ADOPTED 2019	Department Requested 2020	SUPERVISOR'S BUDGET 2020	PRELIM- INARY BUDGET 2020
Revenues					
Real Property Tax	A1001	(29,953)		(25,353)	(41,533)
Int & Pen Real Prop Tax	A1090	7,500	7,500	7,500	7,500
Non-Prop Tax Dist.	A1120	125,000	125,000	125,000	125,000
Franchises	A1170	100,000	100,000	100,000	100,000
Clerk Fees	A1255	1,500	1,400	1,500	1,500
Park & Rec. Charges	A2001	20,000	20,000	20,000	20,000
Other Cult/SPARC Transfers	A2089	-	-	-	-
Zoning Fees	A2110	500	500	500	500
Zoning Purchase - Ord.	A2111	-	-	-	-
Cell Tower Transfer	A2113	-	-	-	-
Planning Fees	A2115	500	500	500	500
Refuse and Garbage	A2130	80,000	80,000	80,000	80,000
Cemetery Services	A2192	-	-	-	-
Interest & Earnings	A2401	300	300	300	-

# Chronology & Documents

- August 2019: Beginning of Stanford budget process
  - September 30, 2019: Tentative/Supervisor budget reflecting 10.84% tax cut
  - October 31, 2019: Budget Workshop
  - November 6, 2019: Preliminary budget showing increased allocation from fund balance
  - **November 11, 2019: Public Hearing on Preliminary Budget**
-

# Public Hearing on Preliminary Budgets

From the Minutes :

With no comments heard, a motion was made by Joseph Norton seconded by Mark D'Agostino, to close the Public Hearing. Motion carried.

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  - October 31, 2019: Budget Workshop
  - November 6, 2019: Preliminary budget showing increased allocation from fund balance
  - November 11, 2019: Public Hearing on Preliminary Budget
  - **November 14, 2019: Town Board adopts the 2020 Preliminary Budget as the final 2020 Budget for Stanford**
-

Nov 14, 2020

**TOWN BUDGET**

**for 2020**

**Town of Stanford  
in the  
County of Dutchess**

**CERTIFICATION OF TOWN CLERK**

I, Ritamary Bell, Town Clerk of the Town of Stanford, certify that the following is a true and correct copy of the 2020 Budget of the Town of Stanford as adopted by the Stanford Town Board on the 14<sup>th</sup> day of November, 2019.

Dated: November 14<sup>th</sup>, 2019

Signed:

Ritamary Bell

November 6, 2019

**Town of Stanford, New York  
2020 Budget  
General Fund**

ACCOUNTS	CODE	BUDGET AS ADOPTED 2019	Department Requested 2020	SUPERVISOR'S BUDGET 2020	PRELIM- INARY BUDGET 2020
Revenues					
Real Property Tax	A1001	(29,953)		(25,353)	(41,533)
Int & Pen Real Prop Tax	A1090	7,500	7,500	7,500	7,500
Non-Prop Tax Dist.	A1120	125,000	125,000	125,000	125,000
Franchises	A1170	100,000	100,000	100,000	100,000
Clerk Fees	A1255	1,500	1,400	1,500	1,500
Park & Rec. Charges	A2001	20,000	20,000	20,000	20,000
Other Cult/SPARC Transfers	A2089	-	-	-	-
Zoning Fees	A2110	500	500	500	500
Zoning Purchase - Ord.	A2111	-	-	-	-
Cell Tower Transfer	A2113	-	-	-	-
Planning Fees	A2115	500	500	500	500
Refuse and Garbage	A2130	80,000	80,000	80,000	80,000
Cemetery Services	A2192	-	-	-	-
Interest & Earnings	A2401	300	300	300	-



TOWN OF STANFORD TOWN BOARD  
MINUTES OF THE NOVEMBER 14<sup>TH</sup>, 2019 MEETING

**Roll Call:** Joseph Norton – present  
Mary Weinberger – present  
Linda Eurich – present  
Mark D’Agostino – present  
Paul Coughlin – absent

No one addressed the Board.

Councilman D'Agostino had no report but said congratulations to Fallon and Frank Pepe on the recent election results.

Councilwoman Mary Weinberger stated that the Rec. Commission would be looking for a musician to perform at the Holiday Sing-A-Long and would set a date once a musician was found. She suggested that interested parties contact the town on the Stanford Rec. Facebook page or on the town website, or by contacting her.

**MOTION TO ACCEPT AGENDA:** A motion was made by Joseph No D'Agostino, to accept the agenda with the following additions: Assessor Abstract of Claims, a back pay issue, Zoning Board special permit for a the Nov. 11<sup>th</sup> Town Board Minutes for approval. Roll call vote: Joseph Weinberger – yes; Linda Eurich – yes; Mark D'Agostino – yes; Paul Co carried.

**1. BUDGET:** A motion was made Joseph Norton, seconded by Mark D'Agostino, to adopt the 2020 Preliminary Budget as the Adopted Budget for 2020. A Public Hearing on the Preliminary Budget was held on 11/11/19. Motion carried with a roll call vote: Joseph Norton – yes; Mary Weinberger – yes; Linda Eurich – yes; Mark D'Agostino – yes; Paul Coughlin – absent.

**3. BACK PAY ISSUE:** Joseph Norton made a motion to award back pay to Christine Shanley in

**1. BUDGET:** A motion was made Joseph Norton, seconded by Mark D'Agostino, to adopt the **2020 Preliminary Budget** as the Adopted Budget for 2020. A Public Hearing on the Preliminary Budget was held on 11/11/19. Motion carried with a roll call vote: Joseph Norton – yes; Mary Weinberger – yes; Linda Eurich – yes; Mark D'Agostino – yes; Paul Coughlin – absent.

# Chronology & Documents

- August 2019: Beginning of Stanford budget process
  - September 30, 2019: Tentative/Supervisor budget reflecting 10.84% tax cut
  - November 6, 2019: Preliminary budget showing increased draw from fund balance
  - November 14, 2019: Town Board adopts the 2020 Preliminary Budget as the Final 2020 Budget for Stanford.
  - **December 5, 2019: Tax Levy Document submitted to County Department of Finance with unauthorized 59.8% tax cut**
-

# Town of Stanford, New York

## 2020 Budget

### General Fund

TENTATIVE					
ACCOUNTS	CODE	BUDGET AS ADOPTED 2019	SUPERVISOR'S BUDGET 2020	PRELIMINARY BUDGET 2020	Adopted budget 2020
Revenues					
Real Property Tax	A1001	(29,953)	(550,353)	(547,533)	(547,532)
Int & Pen Real Prop Tax	A1090	7,500	7,500	7,500	7,500
Non-Prop Tax Dist.	A1120	125,000	125,000	125,000	125,000
Franchises	A1170	100,000	100,000	100,000	100,000
Clerk Fees	A1255	1,500	1,500	1,500	1,500
Park & Rec. Charges	A2001	20,000	20,000	20,000	20,000
Other Cult/SPARC Transfers	A2089	-	-	-	-
Zoning Fees	A2110	500	500	500	500
Zoning Purchase - Ord.	A2111	-	-	-	-
Cell Tower Transfer	A2113	-	-	-	-
Planning Fees	A2115	500	500	500	500
Refuse and Garbage	A2130	80,000	80,000	80,000	80,000
Cemetery Services	A2192	-	-	-	-
Interest & Earnings	A2401	300	300	300	300
Dog Licenses	A2544	5,000	5,000	5,000	5,000
Ringo Licenses					



**Budget Summary  
Town of Stanford**

Amounts to be raised by taxes for computation of  
town and special district tax rates

**\*\*Please complete and submit with final budget\*\***

Please fill in all fields - if no levy amount, enter -0-

BUDGET YEAR:

STATE AID AMOUNT: \$

**Amount to be raised  
by taxes**

GENERAL TOWNWIDE \$   
HIGHWAY TOWNWIDE \$

Note: Chargebacks, ag payments, erroneous and omitted tax will be added/subtracted  
by RPT as appropriate.

Special Districts		Amount to be raised by taxes	
	STANFORD LIBRARY	\$	142,000.00
BL064	BANGALL STANFORD LIGHT	\$	9,500.00
SF032	STANFORD FIRE	\$	429,767.00

Please provide the name and e-mail address of a contact person to review the  
calculated tax rates.

Name

Mark D'Agostino mdag24@msn.com

E-mail Address

Frank Pepe 1/9/20  
T/O Stanford  
(845) 453-0737

**Amount to be raised  
by taxes**

GENERAL TOWNWIDE  
HIGHWAY TOWNWIDE

\$   
\$



# Chronology & Documents

- August 2019: Beginning of Stanford budget process
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  - November 6, 2019: Preliminary budget showing increased draw from fund balance
  - November 14, 2019: Town Board adopts the 2020 Preliminary Budget as the 2020 Budget for Stanford.
  - December 5, 2019: Tax Levy Document submitted to County Department of Finance with unauthorized 59.8% tax cut
  - **January 2020: Tax bills distributed**
-

**% Change in Levy  
from Prior Year \***

-0.9  
-59.8  
-1.3  
0.7

PROPERTY TAXES					
Taxing Purpose	Total Levy	% Change in Levy from Prior Year *	Taxable Assessed Value or Units	Rates per \$1000 or per Units	Tax Amounts
County Tax	[REDACTED]	-0.9	[REDACTED]	3.264512	[REDACTED]
Town Tax		-59.8		.546975	
Stanford Library		-1.3		.183248	
Stanford Fire		0.7		.489411	

# Impact on Town

- By the end of 2020, our fund balance -- our safety net that we've been depending on to lower taxes -- will be drastically reduced.
  - If we do nothing, there will be insufficient funds to run the Town of Stanford in the near future.
-

# Evaluating Options and Next Steps

- The Town Board has been researching, evaluating, and discussing our Town's options.
  - The only reasonable option appears to be implementing a restorative tax levy that returns Stanford to the 10.84% tax cut authorized by the previous Town Board. I would call this Phase 1 towards recovery
-

# Restorative Tax Levy

1. Utilizing County Law 227 [Paragraph 1(b)], pass a Town Law to return Stanford's 2020 tax levy back to the 10.84% tax cut authorized by the Town Board
  2. County Legislature would have to approve Stanford's restorative tax levy
  3. Second tax levied
-

# How would this impact my taxes ?

For homes assessed at \$350,000:  
(median residential property value)

- **\$430 - 2020 Town Taxes with 10.84% decrease**
    - $\$350,000 \times \$1.22/\$1,000 = \$430$
  - **\$190 - 2020 Town Taxes with 59.8% decrease**
    - $\$350,000 \times \$0.5469/\$1,000 = \$190$
  - **\$240 - 2020 Restorative Tax Levy**
    - $\$430 - \$190 = \$240$
-

# Facts

- At no point in the budgeting process, in either a budget workshop, a town board meeting or a public hearing, was there ever a discussion or a vote on amending the Preliminary Budget to increase the 11.0% tax decrease into a 60% tax decrease
  - At the time the motion was made at the Nov. 14th town board meeting to adopt the Preliminary Budget as the final, approved budget, the only version that had been submitted to the Town Board and the public was the one with the 11% tax decrease.
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# Resources

**State Comptroller** - Deputy Comptroller for Government and School Oversight, Elliott Auerbach. Stanford will be audited.

**County Executive** - Marc Molinaro

**Dutchess County Legislature** - County Legislator, Greg Pulver

**New York State Attorney General** - Division of Public Integrity

**Town Board** - Burton, Coughlin, Fallon, Pepe & Weinberger

**Stanford Community**

**Stanford Town Assessor** - Stephen Gotovich

**Stanford Tax Collector** - Charles Hanlon

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We will hold a second State of the Town Finance meeting when we close out the figures for 2019 and will share with you the corrective measures we are pursuing.

Thank you for your time and attention. Now it's time to listen to your thoughts and answer your questions.

**We will figure this out together as a community.**

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# Appendix

# NYS Town Law, Article 8: Finances

- Section 106 clause 2: Supervisor is required to file a **“tentative budget”** with the town clerk before Sept. 30 each year
  - Section 106 clauses 3 and 4: The town board may make changes to the tentative budget, which then becomes the **“preliminary budget”**
  - Section 108: There must be a **public hearing** on the preliminary budget. Any **changes that were made to the tentative budget must be shown** at this meeting.
-

- Section 109 clause 1: After the public hearing, the **town board, [not the supervisor or any individual member]** may make amendments or changes to the preliminary budget
  - Section 109 clause 2: The preliminary budget, “as submitted or amended”, becomes the **final annual budget**
-