



Town of Macedon

Public Hearing

Fiscal Year 2022 Budget

Overview

- ▶ We focus on the two principal *town-wide* areas of budget
 - ▶ General (A)
 - ▶ Highway (DA)
- ▶ Other budget areas are *special districts*
 - ▶ these affect only taxpayers *within* those districts

Special Districts

- ▶ Special District taxes & fees are paid only by taxpayers *within* those districts
- ▶ Tax bills call these out separately, if applicable.
 - ▶ Lighting (SL)
 - ▶ Fire Protection (SF) everyone is in one of these.
 - ▶ Sidewalks (SG,SV)
 - ▶ Sewer (SS) flat fee, now paid via tax bill.
 - ▶ Drainage (SD) everyone is in one of these.
 - ▶ Hamlet Water Project (F) Paid entirely by user fees.
 - ▶ Brush&Leaf (SV1)

DEFINITIONS OF TERMS

- ▶ **Tax Levy** is the amount we must raise, through taxes, to achieve a balanced budget, as required by law.

- ▶
$$\text{Tax Levy} = \text{Planned Expenses} - \text{Planned Revenues} - \text{App'd Fund Balance}$$

- ▶ “Fund Balance” is the sum total of surpluses and deficits in all previous years, for that budget code.

- ▶ “**Appropriated** Fund Balance” (AFB) is how much of that we decide to allocate to reduce the levy.

- ▶ We can modify any of those three terms to change the resulting levy.

- ▶ **Tax Base** is the total taxable assessed value of the town (or district)

- In our example, the **tax base** is \$620 million. Our formula will refer to 1/1000th of that amount.

- ▶ **Tax Rate**: Equal to **Tax Levy** ÷ **Tax Base**

- ▶ Fairly spreads the tax burden among all taxable property in the town (or district)

Example:

- \$ 5,000,000 expenses
- - \$ 4,200,000 revenues
- = \$ 800,000 gap
- - \$ 115,000 AFB
- = \$ 685,000 tax levy

- ÷ \$ 620,000 tax base

- = \$ 1.104838 tax rate
- (per thousand)

COMPUTING TAX BILL

- ▶ The budget summary uses the formula on the prior slide to compute the tax rates for A, DA, and all of the special districts.

The rates listed here are fictional.

See the Budget Summary page for actual tax rates in each area.

- ▶ Consider an example property, belonging only to the drainage and fire protection districts:
 - ▶ A: \$1.08 townwide general
 - ▶ DA: \$2.81 townwide highway
 - ▶ SD: \$0.26 drainage
 - ▶ SF2: \$1.07 fire protection
- ▶ Consider this example property is assessed at \$210,700. (\$210.7 thousand)

Example:

- Town Tax Rate: \$ 3.89
- Districts: \$ 1.33
- Total Rate: \$ 5.22
- times Assessment x 210.7
- Tax Bill: \$ 1099.85



OVERVIEW OF PLANNED EXPENSES AND PLANNED REVENUES FOR TOWNWIDE A & DA

2022 TOWNWIDE EXPENSES (A)

- ▶ Townwide General Expenses up \$600k
 - ▶ Salaries & Benefits up \$379k.
 - ▶ Auditing expenses, up \$18k.
 - ▶ Library up \$9k.
 - ▶ Building projects (32 Main parking lot, 81 Main hdcp ramp) up \$26k.
 - ▶ Potential Assessment Litigation up \$12k.
 - ▶ Recreation partnerships (PCC, MCC) up \$40k.
 - ▶ Master Plan up \$50k (from 0).
 - ▶ Cemetery Implementation up \$20k.

Regarding personnel expenses across all budget codes:

- In general, a 5% increase, plus:
 - FT Police Chief
 - Transfer some DA salaries to A to reflect reorganization.
 - New PT Rec Staff
 - Selected Salary Adjustments
- **2021** saw 0% increases across the board
 - No positions were furloughed or eliminated, and full benefits were continued.
- **Total** Salaries & Benefits total \$3.94M, which is 42% of all expenses.

2022 TOWNWIDE REVENUES (A)

- ▶ Townwide General Revenues up \$707k
 - ▶ PILOT payments down \$7k.
 - ▶ Sales Taxes up \$100k.
 - ▶ Mortgage Tax up \$25k.
 - ▶ Ambulance Billings up \$10k.
 - ▶ Court revenue (no-bail law) down another \$10k.
 - ▶ Village Dissolution Grant restored; up \$33k.
 - ▶ Waste Management Host Fee up \$580k.

2022 HIGHWAY EXPENSES (DA)

- ▶ Overall up \$225k
 - ▶ Salaries and Benefits down \$53k.
 - ▶ We organized a new department (Parks, Cemeteries, Sidewalks) with dedicated staff, re-assigned from highway.
 - ▶ Additional 10-wheel dump truck, \$234k
 - ▶ CHIPS, PAVE-NY, EWR up \$45k.
 - ▶ Begin 5-year lease on new Loader; annually down \$3k.
 - ▶ Salt Shed debt down \$4k.

2022 HIGHWAY REVENUES (DA)

- ▶ Overall up \$45k
 - ▶ State Aid for Highway (CHIPS, PAVE-NY, EWR) up \$45k.
 - ▶ School District Reimbursements down \$8k.
 - ▶ Insurance recoveries up \$8k.

Summary...

2022

P4 Preliminary

P4	Preliminary	EXPENSES		minus REVENUES		minus APPLIED FB		= TAX LEVY		÷ TAX BASE		= TAX RATE		\$ or % CHANGE PER THOU
		Prior Year	2022 plan	Prior Year	2022 plan	Prior Year	2022 plan	Prior Year	2022 plan	Prior Year	2022	Prior Year	2022	
A	GENERAL TOWN-WIDE	4,321,537	4,899,746	3,484,151	4,192,116	169,000	115,000	668,386	592,630	619,082,247	623,757,678	1.079640	0.950096	-\$0.13
DA	HIGHWAY TOWN-WIDE	2,307,669	2,538,124	520,695	565,898	60,000	130,000	1,726,974	1,842,226	619,082,247	623,757,678	2.789571	2.953432	\$0.16
F	WATER PROJECT - HAM	148,526	151,150	148,526	151,150		0	0	0	75,139,028	75,492,807	-	0.000000	\$0.00
SD	DRAINAGE 1	150,517	162,210	7,095	7,686		10,000	143,422	144,524	560,399,999	566,761,803	0.255928	0.255000	\$0.00
SD2	DRAINAGE 2 (HAMLET)	47,634	50,010	0	0	25,000	15,000	22,634	35,010	75,139,028	75,492,807	0.301228	0.463751	\$0.16
SF1	FIRE PROT: MAC. CENTER	240,150	252,157	0	0			240,150	252,157	284,513,294	289,296,313	0.844073	0.871622	\$0.03
SF2	FIRE PROT: MACEDON SO.	288,531	302,003	0	0			288,531	302,003	279,715,462	281,420,451	1.031516	1.073138	\$0.04
SF3	FIRE DIST: WALWORTH	10,387	10,913	0	0			10,387	10,913	6,499,430	6,466,781	1.598140	1.687547	\$0.09
SF4	FIRE PROT: HAMLET	106,655	109,586	0	0	34,535	33,860	72,120	75,726	75,139,028	75,492,807	0.959821	1.003089	\$0.04
SG	SIDEWALK - GANANDA	2,500	2,500	0	0	1,000	1,500	1,500	1,000	84,853,321	85,738,061	0.017678	0.011663	-\$0.01
SV	SIDEWALK - HAMLET	6,000	16,383	0	0	5,500	5,500	500	10,883	28,735,202	28,703,138	0.017400	0.379169	\$0.36
SL1	LIGHTING: MAC. CENTER	1,800	1,800	0	0			1,800	1,800	7,275,284	7,297,848	0.247413	0.246648	\$0.00
SL2	LIGHTING: GANANDA	15,000	18,000	0	0	4,600	5,000	10,400	13,000	88,003,621	88,888,361	0.118177	0.146251	\$0.03
SL3	LIGHTING: MAC. COMMONS	1,200	850	0	0	150		1,050	850	3,612,900	3,612,900	0.290625	0.235268	-\$0.06
SL4	LIGHTING: PARKWOOD	2,500	2,500	0	0			2,500	2,500	21,712,800	22,696,600	0.115139	0.110149	\$0.00
SL5	LIGHTING: HAMLET	4,000	27,500	0	0	2,000	20,000	2,000	7,500	75,294,263	75,646,666	0.026562	0.099145	\$0.07
SS1	MACEDON SEWER	148,320	202,370	0	0		54,290	148,320	148,080	618	617	240.00	240.00	FIXED per EDU
SS2	GANANDA SEWER	260,160	243,360	0	0		0	260,160	243,360	1,084	1,014	240.00	240.00	
SS3	HAMLET SEWER	194,400	257,558	0	0		65,318	194,400	192,240	810	801	240.00	240.00	
SV1	BRUSH AND LEAF - HAM	34,988	31,250	0	0	24,000	20,000	10,988	11,250	75,297,704	75,651,483	0.145927	0.148707	
TOTAL BUDGET		8,292,475	9,279,970	4,160,467	4,916,850	325,785	475,468	3,806,222	3,887,652					

Levy Limit Calculation

Prior Year Levy	3,806,222	+ PILOTS receivable prior year	14,917	Total Proposed Tax Levy	3,887,652
less Walworth FD	-10,387	- Exclusions from prior year	0	Less: Wal. Fire District	-10,913
times NYS growth factor	1.0060	times allowable growth factor	1.02	Qualified Levy	3,876,739
yields	3,818,610	- PILOTS recvble in budget year	-10,000	Tax Cap Levy Limit	3,900,198
		+ allowable carover	0	Over/(Under) Tax Cap	\$ (23,458)
		result:	3,900,198		

Questions?