



2015 Tentative Budget Presentation

September 24, 2015
Budget Officer Andrew Robinson

Police Department & Court – Your Tax Dollars at Work



A Safe and Secure Community

- New York State Accredited Police Agency with a staff of 40 professional and dedicated sworn police officers.
- 24-hour per day operation. Services include emergency response, road patrol, criminal investigations, crime prevention, youth programs, animal control and school crossing guards.
- In 2014 there were 46,078 calls for service (25,702 were response calls while 20,376 were officer initiated calls).
- There were a total of 537 arrests made in 2014.
- As part of the Community Engagement Initiative there were a total of 80 community presentations made.
- Courts completed 10,184 cases in 2014

Highway & Sewer— Your Tax Dollars at Work

Roadway and Infrastructure Maintenance

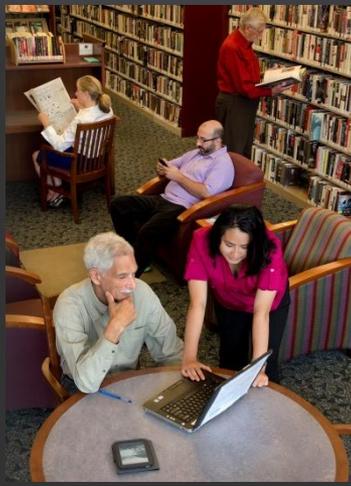
- Maintenance of 194.5 lane miles of roads, 83 miles of storm sewers, 41 miles of concrete gutters, 38 miles of curbing, and approx. 1,670 road signs
- Repaved 28,463 square yards and surface treated 86,307 square yards of roadways in 2014
- Snow and Ice control on 318 lane miles of roads during inclement weather for traffic safety
- Curbside brush and leaf pickup townwide from April to October including processing at Town Landfill (39,037 cubic yards of brush and 25,634 cubic yards of leaves collected and processed in 2014)



Brighton Memorial Library – Your Tax Dollars at Work

Information Access & Lifelong Learning

- Wide array of information including books, multimedia, Internet access, and online reference tools
- Community resources including computer classes, Partners in Reading Program for seniors, tutoring/study rooms, Friends of the Library Book Store, Brighton Kiwanis Discovery Room for children and the Alice Wilson low vision technology room
- 702,704 materials checked out in 2014
- Patron internet activity of 84,901 in 2014



Parks, Recreation and Community Programs – Your Tax Dollars at Work



- 6 parks and various recreation areas encompassing over 485 acres
- Recreation facilities including 6 playgrounds, 2 lodges, pavilions, an indoor and outdoor pool, 8 soccer fields, 7 baseball/softball fields, 4 tennis courts, 2 basketball courts, and picnic facilities
- Over 10 miles of walking trails
- Activities and classes year round for all ages groups (262 programs with 608 sessions in 2014)
- Community garden, Farmers Market and Veterans Memorial

General Government Services – Your Tax Dollars at Work



- Fire Marshal Ensures compliance with Fire and Building Codes
- Public Works Reviews construction projects for conformity with the Town's Comprehensive Plan, Zoning and community development goals
- Public Works Plans new Town infrastructure and development projects (current projects include the Highland Canal Trail, Monroe Ave Green Innovation Project and Streetscape Improvements, Pedestrian & Bicycle Plan Implementation, and Farash Trail)
- Cable Broadcasting of Town Public Meetings
- Town Clerk provides Marriage Licenses, Passports and conducts Elections
- Town Historian collects, organizes, and preserves historical Town records
- Assessor maintains property valuation records for all Town parcels

2016 “Tax Cap” Calculation (Town & Special Districts)

per Chapter 97 of the Laws of 2011

	Calculation Component	Amount		Description
1.	Prior Year Total Tax Levy (2015)	\$18,322,630	X	Total Levied in 2015 for Town and Special Districts
2.	Tax Base Growth Factor	1.0052	+	Adjustment from NYS (takes into account growth real property base)
3.	PILOTS Receivable in 2015	\$366,540	x	Total Payments-in-lieu of Taxes for 2015
4.	Allowable Levy Growth Factor	1.0073	-	Lesser of Inflation or 2% (The State Comptroller's inflation amount was 0.73%)
5.	PILOTS Receivable in 2016	\$524,820	+	Total Payments-in-lieu of Taxes for 2016
6.	Available Carryover from 2015	\$53,669	+	Lesser of 2015 Tax Levy Limit minus actual 2015 Levy, or 1.5% of 2015 Tax Levy Limit before Exclusions
7.	Exclusion – Pension	\$0	=	Employee Retirement (ERS) and Police & Fire (PFRS) system contribution rates decreased over previous yr.
8.	2016 Tax Levy Limit	\$18,450,423		The maximum allowable under the State Tax Cap Law without a Town Board override
9.	Allowable % Increase from 2015	0.70%		Allowable percentage increase in Total Tax Levy
10.	2016 Tentative Tax Levy	\$18,445,565		Total Town and Special District proposed for 2016
11.	2016 Tentative % Increase	0.67%		Tentative Tax levy percentage increase for 2016

New York State “Tax Freeze” Program

■ What is the Program?

- Two Year (2015 & 2016) tax relief program that reimburses qualifying homeowners for increases in local property taxes (same requirements as the basic STAR program)
- In order for the Town to qualify, the Town needed to stay with the State “Tax Cap” in 2015 and 2016, as well as develop a 3 year efficiency plan saving 1% of the Total Town and Special District Tax Levy in 2017, 2018, and 2019

■ What is the Impact on Brighton Residents 2016 Town Taxes?

- The 2015 Town Budget was under the Tax Cap and the Tentative Budget is under for 2016 . The Town also created a 3 year efficiency plan in connection with Monroe County.
- Under the current Town budget proposal, qualifying Brighton homeowners would receive a reimbursement check from New York State in the Fall of 2016 for any increase in **Town or Special District Taxes** for both 2015 and 2016 (Please Note: Each Taxing Jurisdiction - Town, School District, Fire District, County – qualifies separately for the “Tax Freeze” compliance)

■ What do homeowners need to do to receive the reimbursement?

- Eligible homeowners do not need to do anything to receive the credit. The State Tax Dept. will determine eligibility and in the fall of 2015 and 2016. Eligible taxpayers will receive a single check that will be the total of the credits for all jurisdictions that are in compliance

More Information at : http://www.tax.ny.gov/pdf/publications/orpts/rp5301fs_prop_tax_facts.pdf

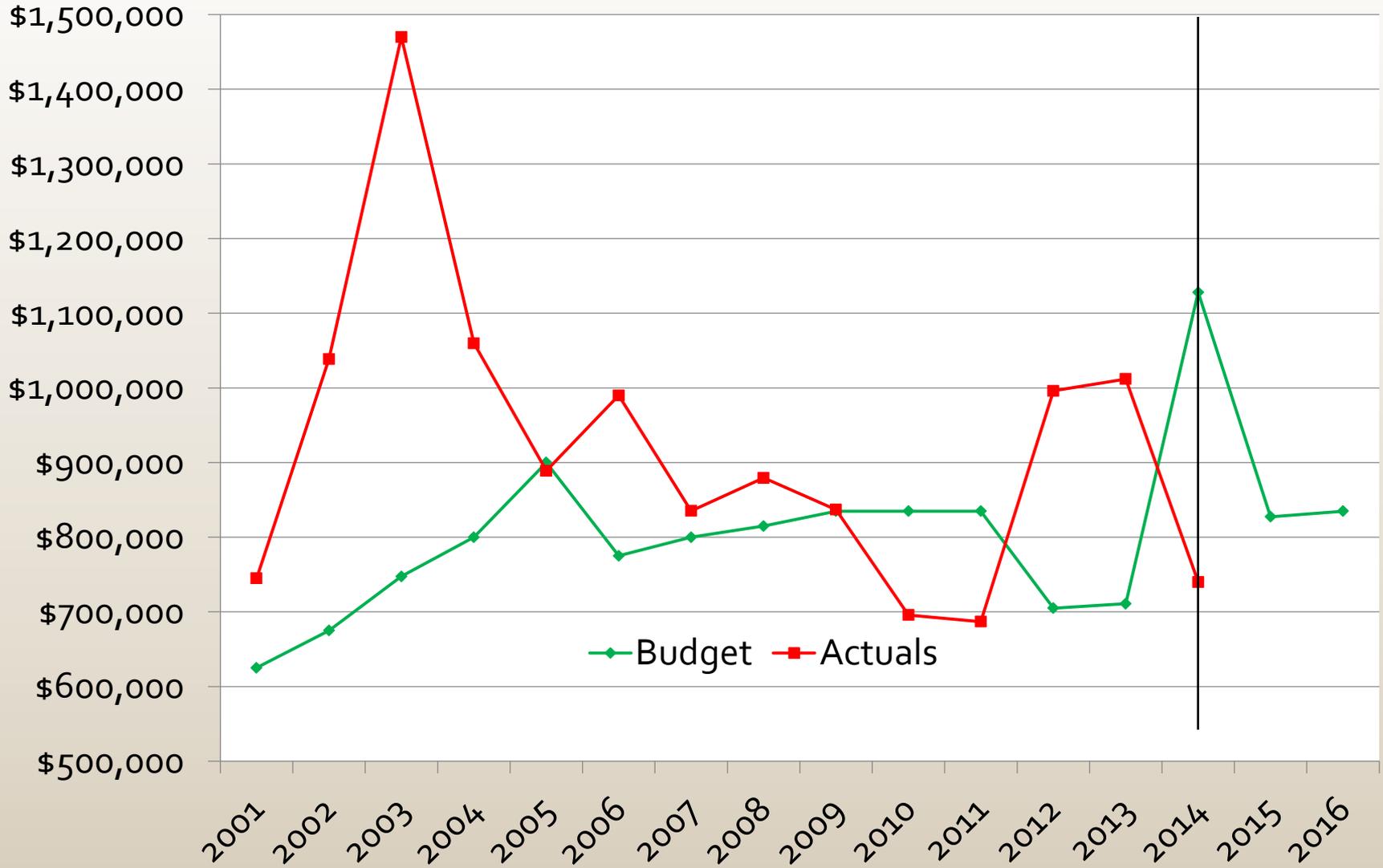
Summary of Budget, Appropriations, Revenues and Property Tax Levy (All Funds)

	Authorized Appropriations	Estimated Revenues	Appropriated Fund Balance / Reserves	Property Tax Levy
A – General Fund	\$16,808,215	\$7,115,150	\$883,000	\$8,810,065
D – Highway Fund	\$5,380,550	\$1,265,700	\$275,000	\$3,839,850
L – Library Fund	\$2,124,600	\$143,170	\$45,000	\$1,936,430
V – Debt Service Fund	\$37,590	\$0	\$37,590	\$0
(SA – SW) All Special Districts	\$4,730,670	\$283,265	\$588,185	\$3,852,220
Total All Funds 2016	\$29,081,625	\$8,807,285	\$1,828,775	\$18,445,565
Total All Funds 2015	\$29,181,450	\$8,905,965	\$1,952,855	\$18,322,630
Change in Dollars	(\$99,825)	(\$98,680)	(124,080)	\$122,935
Change as a Percent	(0.34%)	(1.11%)	(6.35%)	0.67%

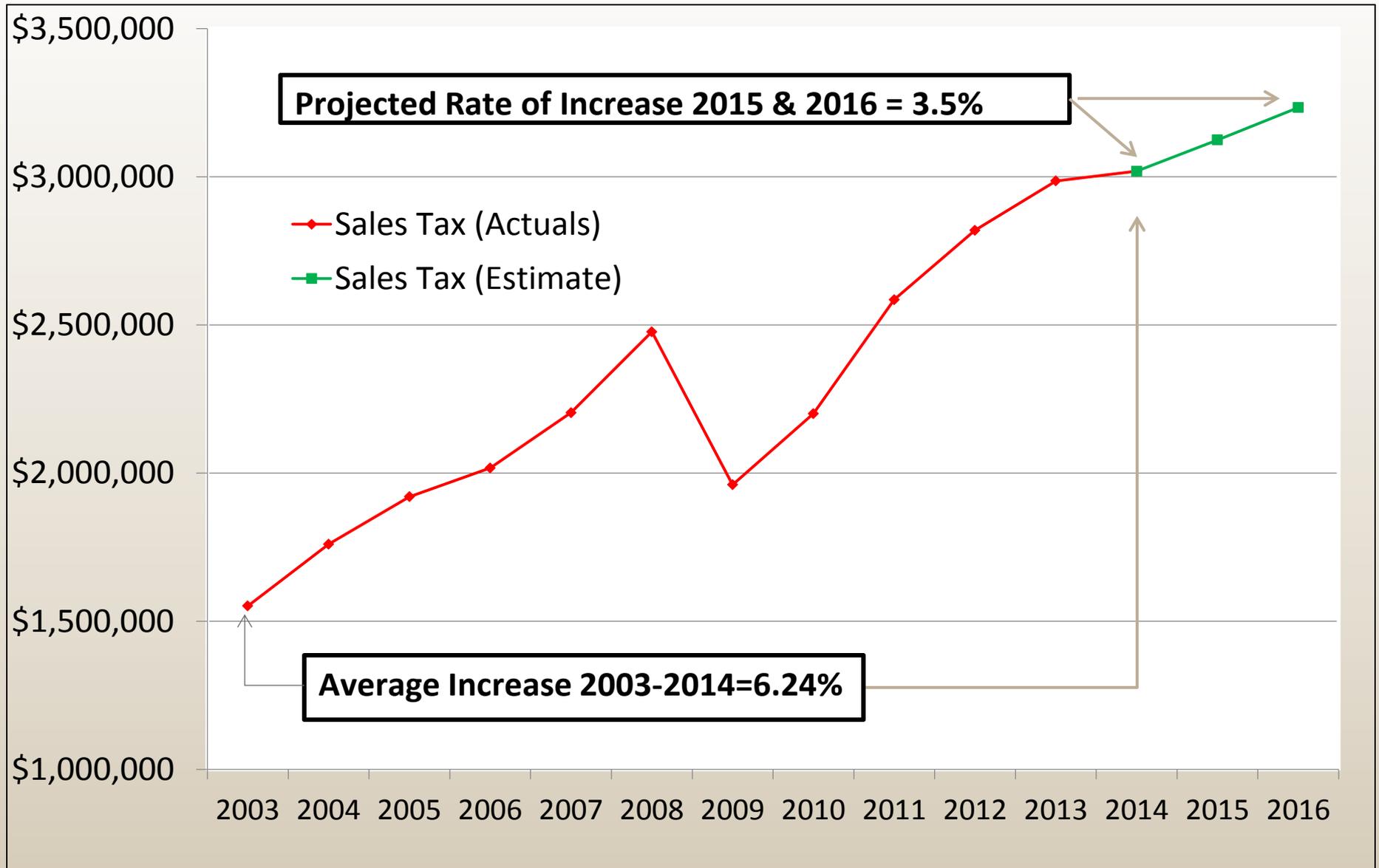
Revenues – All Funds Budget Overview

Revenue Source	Change from 2015 Adopted Budget
Payments – in – Lieu of Taxes (PILOTS) \$204,000 Brickstone (\$43,870) COMIDA	\$ 158,280
Sales Tax	\$ 35,240
Mortgage Tax	\$7,500
All Other	\$3,615
Interest Income	(\$8,325)
Cable Franchise Fees	(\$36,090)
New York State & Federal Aid (\$165,000) Highland Ave Infrastructure Grant in 2015 (\$100,000) Grant for Comprehensive Plan in 2015	(\$258,900)
Total Change in Revenue from 2015	(\$98,680)

Mortgage Tax Historical - Revenues and Projections



Sales Tax Historical Revenues and Projections



Budget Appropriations – Change in Estimated Expenditures from 2015

Appropriation Classification	Change from 2014	Percent Change
<u>Personal Service</u> <ul style="list-style-type: none"> 0% elected, 2% increase non-rep, unions per contract 	\$ 245,855	2.0%
<u>Equipment / Capital & Interfund Transfers</u> <ul style="list-style-type: none"> Funding for Critical needs (See Capital Overview below) 	(\$168,160)	(10.0%)
<u>Supplies & Contractual</u> – Departments were instructed to keep this area flat from 2015 (fuel costs main area of decrease)	(\$73,225)	(1.1%)
<u>Utility Expenses</u> – Decrease in energy prices	(54,430)	(6.8%)
<u>Principal & Interest on Debt</u> <ul style="list-style-type: none"> Town Board plans on \$832K of new debt for 2016 (Dump Truck, Sewer Flusher Truck, Library HVAC unit, Highland Canal Trail, and Drainage Project) 	\$200,795	23.7%
<u>Employee Benefits</u> <ul style="list-style-type: none"> Medical costs active employees decreased of roughly (6.5%) NYS Employer Pension rate decrease of roughly (15%) 	(\$250,660)	(3.6%)
Total	(\$99,825)	(0.34%)

Capital Budget Overview – Investing in Critical Infrastructure & Equipment

Highway and Public Works

\$2,733,105



Vehicles

Plow Truck, Leaf
Vacuum, Backhoe
Trade-in

\$245,500

(\$236,000 in planned
borrowing)

Road Programs

Resurfacing /Storm
Sewers/Gutters/ Town
Sidewalks / GIGP

\$1,456,705

(\$770,430 grants)
(\$30,000 in planned
borrowing)

Planning & Other

Monroe Ave Imp / Ped. &
Bike / Highland Canal
Trail

\$920,900

(\$732,550 grant funded)
(\$113,350 in planned
borrowing)

Forestry Management

Trimming in Town
Right-of-Way,
Tree Removal &
Tree Planting

\$60,000

Capital Budget Overview – Investing in Critical Infrastructure & Equipment

Info Systems / Police / Library / Facilities

\$299,375



Information Systems

Replace Servers and Network Equipment

\$29,895



Police Vehicles

Replace 3 Vehicles, Purchase Body Cameras and Data Storage

\$145,000
(\$31,000 grant funded)



Parks / Facilities

Resurface Meridian Centre Tennis Courts and Highway /Sewer Operations Center
Parking Lot Repairs

\$42,590



Brighton Memorial Library

Repair and Replace Furniture and Replace HVAC unit

\$81,890
(\$65,000 in planned borrowing)

Capital Budget Overview – Investing in Critical Infrastructure & Equipment

Special Districts

\$1,050,660



Sewer District

Replace Flusher
Truck, Trade-in 2
bobcats, and Sewer
Relining

\$664,200

(\$388,000 in
planned borrowing)

Sidewalk District

Maintain Sidewalks
(includes 15,000 SF
replaced)

\$169,460

(\$30,000 from Fund
Balance)

Water District

Install waterman
at landfill

\$167,000

(\$167,000 from
reserves)

Ambulance District

Contribution to
Equipment Reserve
for Purchase of
Ambulance

\$50,000