



2020 Budget

Town of Van Buren

Comprised of various funds, each representing different areas of the Town and providing various services

Amount of taxes resident pays depends on where they live

Town of Van Buren

If you live in the Village of Baldwinsville your taxes based on

- General Whole Town Fund(A)

Town of Van Buren

**If you live outside the Village of Baldwinsville,
your taxes represents costs charged to**

- General Whole Town Fund(A)
- General Part-Town Fund(B)
- Highway Part-Town Fund(DB)
- Special Revenue Districts in which you live

Functions Charged to General Fund- Whole Town

- **Town Board**
- **Town Supervisor**
- **Justice Court**
- **Comptroller**
- **Assessor**
- **Town Clerk**
- **Records Management**
- **Town Attorney & Engineer**
- **Town Buildings**
- **Dog Control**
- **Highway Administration**
- **Parks and Recreation; Youth & Seniors**
- **Historian**

Functions Charged to General Town Fund, Part-Town

- **Police Patrols**
- **Code Enforcement**
- **Planning/Zoning Board**
- **Public Access Television**

Special Revenue Districts

Costs are paid by those property owner who directly receive the benefit

➤ **Drainage (7 Funds)**

➤ **Sanitation(16 Funds)**

➤ **Street Lights(11 Funds)**

➤ **Water (9 Funds)**

2020 Total Spending

(all funds)

2020

\$ 5,141,252

Increase

\$ 41,069

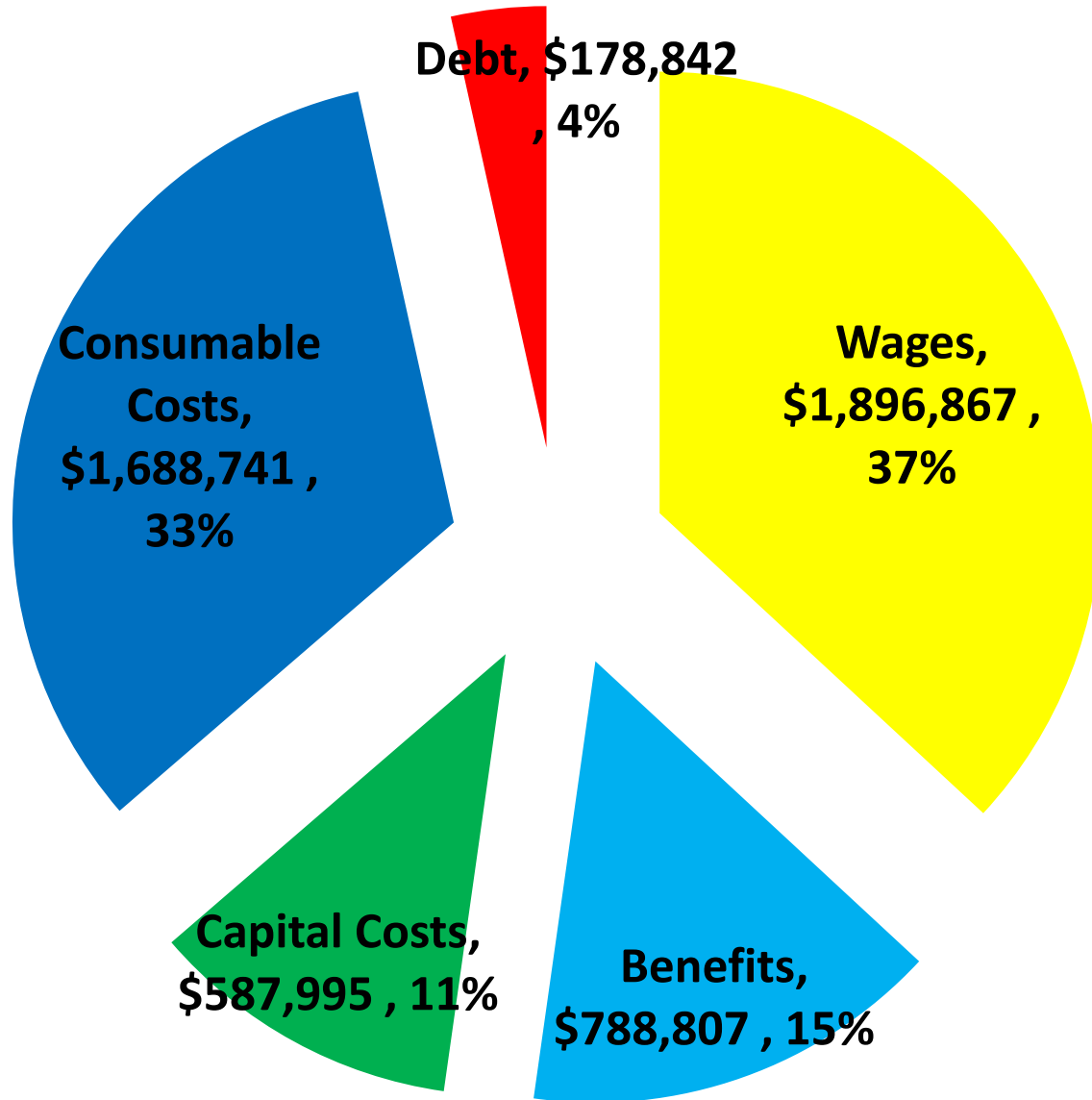
% Increase

.81%

2020 Spending By Category

	<u>2020</u>	<u>Inc (Dec)</u>	<u>%</u>
Wages	\$1,892,867	\$78,884	4.34%
Benefits	\$788,807	\$2,388	.30%
Capital Costs	\$587,995	\$44,295	8.15%
Consumable Costs	\$1,688,741	(\$43,482)	(2.51%)
Debt	<u>\$178,842</u>	<u>(\$41,016)</u>	<u>(18.66%)</u>
Total	<u>\$5,144,511</u>	<u>\$41,069</u>	<u>.81%</u>

2020 SPENDING



2020 Salary and Wages

2020

\$1,896,867

Increase

\$78,884

%

4.34%

2020 WAGES

- BARGAINING UNIT AGREEMENT FOR OFFICE/
BUILDING & GROUND EMPLOYEES INCREASE IS 3.0%
FOR 2020
- HIGHWAY BARGAINING AGREEMENT EXPIRES ON
DECEMBER 31, 2019
- NON-REPRESENTED EMPLOYEES INCREASE 3%
- INCLUDES 2 ADDITIONAL SEASONAL EMPLOYEES IN
PARKS FOR COUNTY REGULATIONS

2020 BENEFITS

2020

\$788,807

Increase

\$2,388

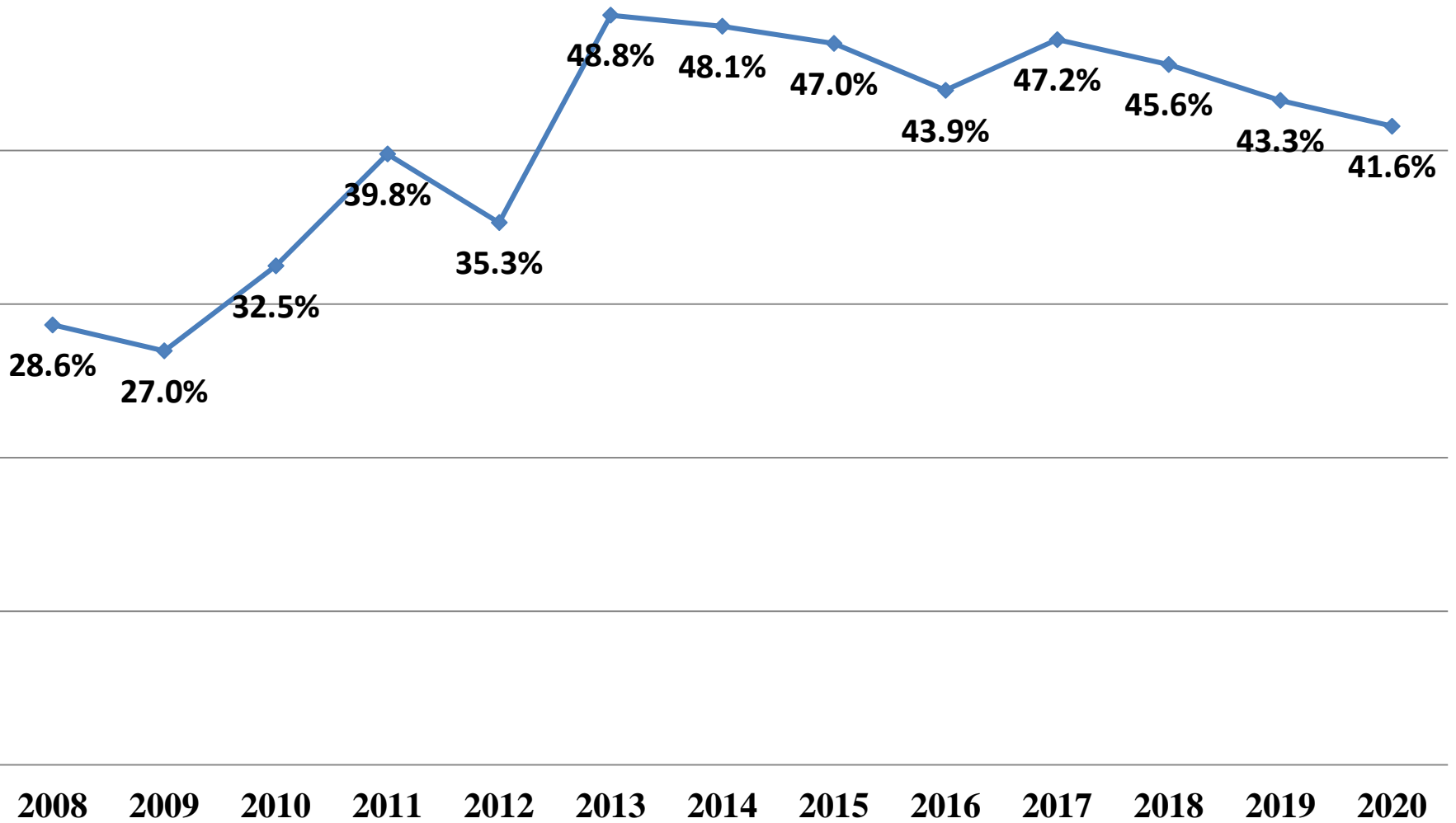
%

1.30%

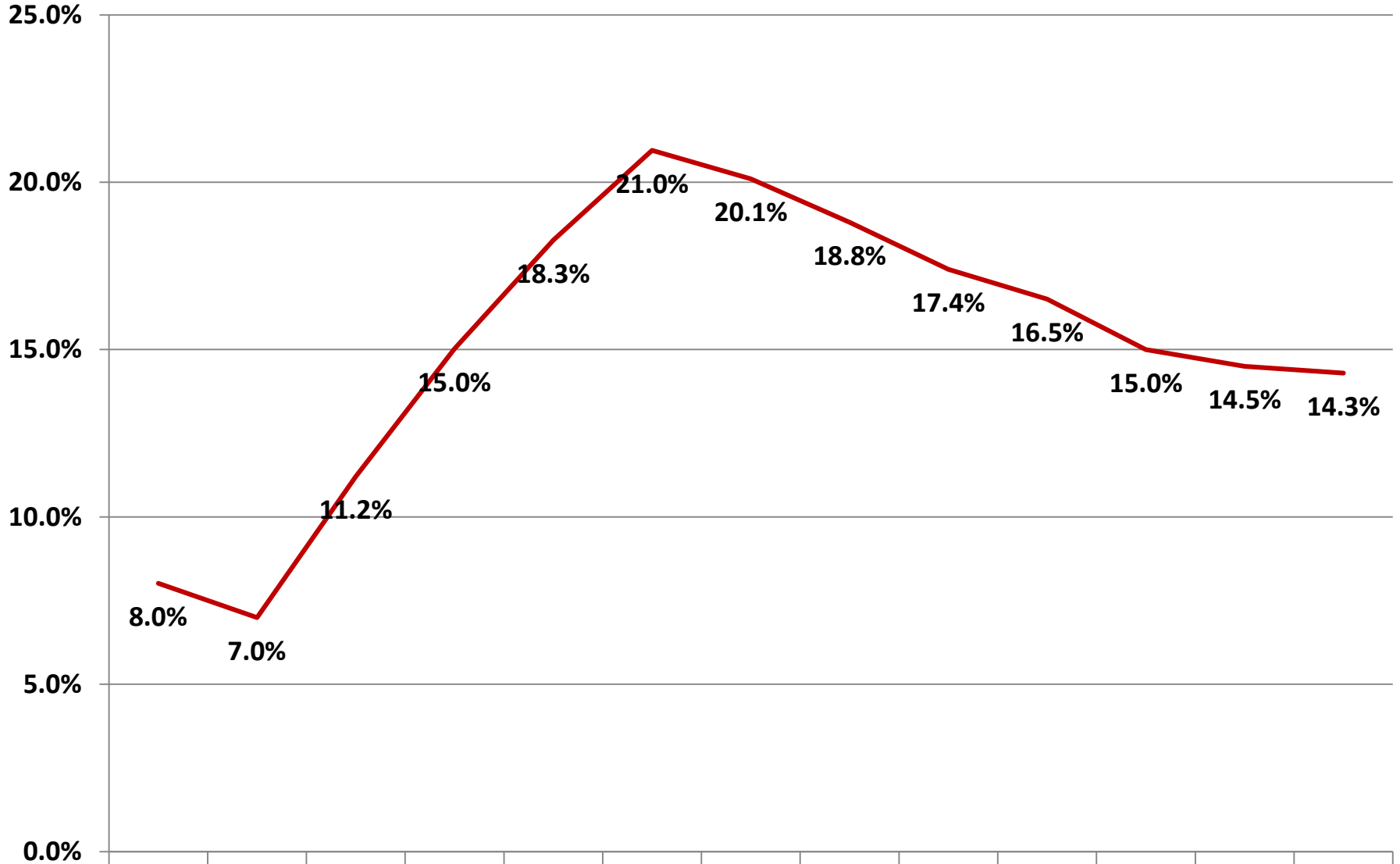
2020 Benefit Cost

	<u>2020</u>	<u>Inc (Dec)</u>	<u>%</u>
NYS Retirement	\$208,786	\$150	.07%
Social Security/Medicare	\$151,413	\$12,353	8.88%
Workmens Compensation	\$73,914	(\$6,597)	(8.19%)
Unemployment Disability	\$4,000	\$0	0%
Health Insurance	\$500	\$10	2.00%
	<u>\$350,204</u>	<u>(3,508)</u>	<u>(.99%)</u>
Total	<u>\$788,807</u>	<u>\$2,388</u>	<u>0.30%</u>

Benefit % of Payroll



Retirement Rate



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
rate	8.0%	7.0%	11.2%	15.0%	18.3%	21.0%	20.1%	18.8%	17.4%	16.5%	15.0%	14.5%	14.3%

Health Insurance

- For 2020, Town cost is \$350,204, essentially same as the prior year
- Rates budgeted to increase 7%-8%
- Full time eligible employee's and retiree's pay 25% of premium. Part-timer's pay 50%
- Retirees over 65 on Medicare Advantage Plan

Capital and Infrastructure

Equip/Infrastructure **\$587,995**

Decrease over 2019 **\$44,295**

Increase % **8.15%**

Capital Projects

Road resurfacing	\$475,000
Highway Garage	\$80,000
Computer(Server)	\$14,995
Lawn Mower	\$13,000

Consumables

Costs of an ongoing and reoccurring nature
such as:

- Utilities
- Insurance
- Professional Fees
- Maintenance Agreements
- Repairs
- Supplies

Consumables

2020

\$1,688,741

DECREASE

43,482

%

2.51%

Expense Reductions

Street Lighting	\$34,851
Water Lease(OCWA)	\$27,370
Drainage Repairs	\$18,055
Old Highway Garage	\$11,000
Contingency	\$10,000
Town Clerk, Share Srvices	\$7,730

2020 Large \$ Consumables

Road Salt	\$227,052	Canton Woods	\$66,950
Street Lighting	\$187,105	Property/Liability Insurance	\$57,511
Road Repairs	\$150,000	Heat and Lights	\$48,299
Drainage Repair	\$93,146	Bridge Repairs	\$35,000
Sewer Repairs	\$88,860	Dog Control	\$34,915
Equip Rep	\$79,675	Building Repairs	\$32,800
Legal/Labor	\$67,353	Fire Hydrants	\$31,481

Debt Service

2018

\$178,842

Decrease

41,016

%

18.66%

Debt Service

- Town setting aside funds in Reserves to avoid borrowing
- New highway garage, BAN will be converting to long term debt in early 2020. Principal payments started 2018

Revenues

- Fees, Shared Service Agreements, and State Aid(Non-Property tax)
- Funds not spent in previous year(Appropriated Fund Balance)
- Property Taxes

Non-Property Tax Revenues

2020

\$1,505,333

Increase

\$2,044

%

.14%

2020 NON-PROPERTY REVENUES

(excl. inter-fund chg's)

County Snow Plowing	\$328,810	Shared Service Agree	\$94,092
PILOTS	\$167,495	Court Fines	\$75,500
Park & Rec Fees	\$162,350	Building Permits	\$47,500
Cable Franchise Fees	\$140,600	Interest Income	\$25,449
Mortgage Tax	\$128,650	Dog Licenses	\$15,733
State Aid- Highway	\$110,436	Late fees, taxes	\$14,035
State Revenue Sharing	\$99,831	Land Lease, AES	\$12,508

Appropriated Fund Balance

Funds not used in previous years

2020

\$582,002

Increase

\$109,835

PROPERTY TAXES

SPENDING

LESS: NON-PROPERTY TAX REVENUE

LESS: APPROPRIATED FUND BALANCE

= PROPERTY TAXES

Property Taxes

2020

\$3,053,636

Decrease

\$49,736

%

1.60%

2020 2% tax cap info

Total real property tax levy for prior year (Ad Volorem)	\$ 3,111,996
Tax base growth factor from NYS Dept of Taxation	1.0137
Sub-Total	\$ 3,154,630
Pilots Receivable for previous tax year	\$ 161,726
Allowable Growth Factor	1.02
Sub-Total	\$ 3,382,683
Less: Pilots Receivable for Budget Tax Year	\$ 167,495
Available carryover from prior year	\$ 47,772
Total Allowable Levy Limit	\$ 3,262,910
Projected Tax Levy	\$ 3,053,900
Amount (over) under tax cap	\$ 209,010

Tax Rates

Determined by two methods:

➤ **Ad Valorem- Tax Levy/Taxable Assessed Value of Property(expressed as rate per thousand)**

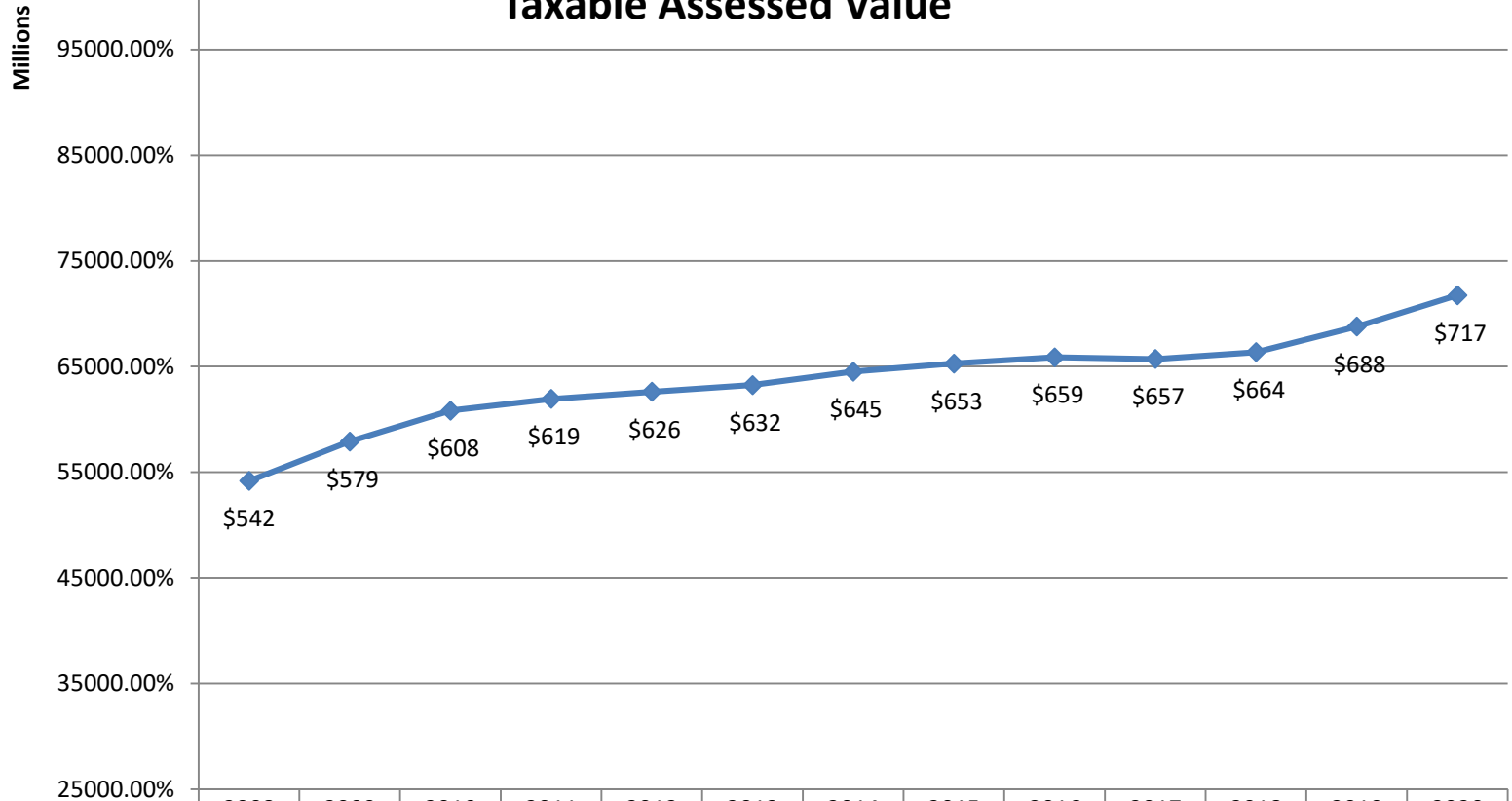
OR

➤ **Unit Charge-Tax levy/taxable units**

2020 Assessed value

Total	\$863,302,089
Exemptions	\$145,826,160
Taxable	\$717,493,929
%	16.89%

Taxable Assessed Value

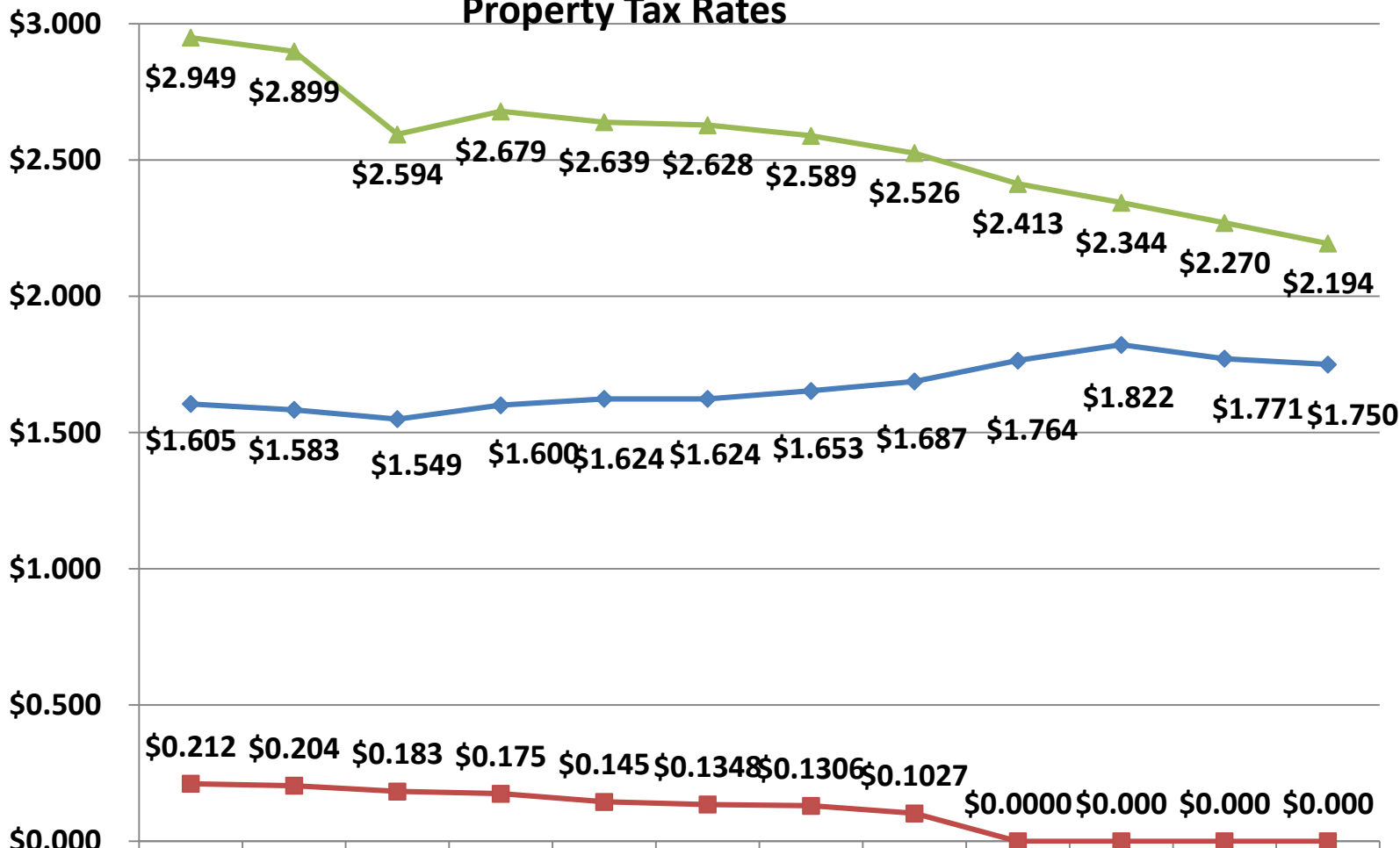


	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Value	\$541,82	\$579,0	\$608,2	\$619,4	\$626,1	\$632,4	\$645,1	\$652,9	\$658,6	\$657,1	\$663,5	\$687,8	\$717,4
%		6.87%	5.04%	1.84%	1.08%	1.02%	2.00%	1.21%	0.88%	-0.23%	0.98%	3.65%	4.31%

2020 Taxes General and Highway

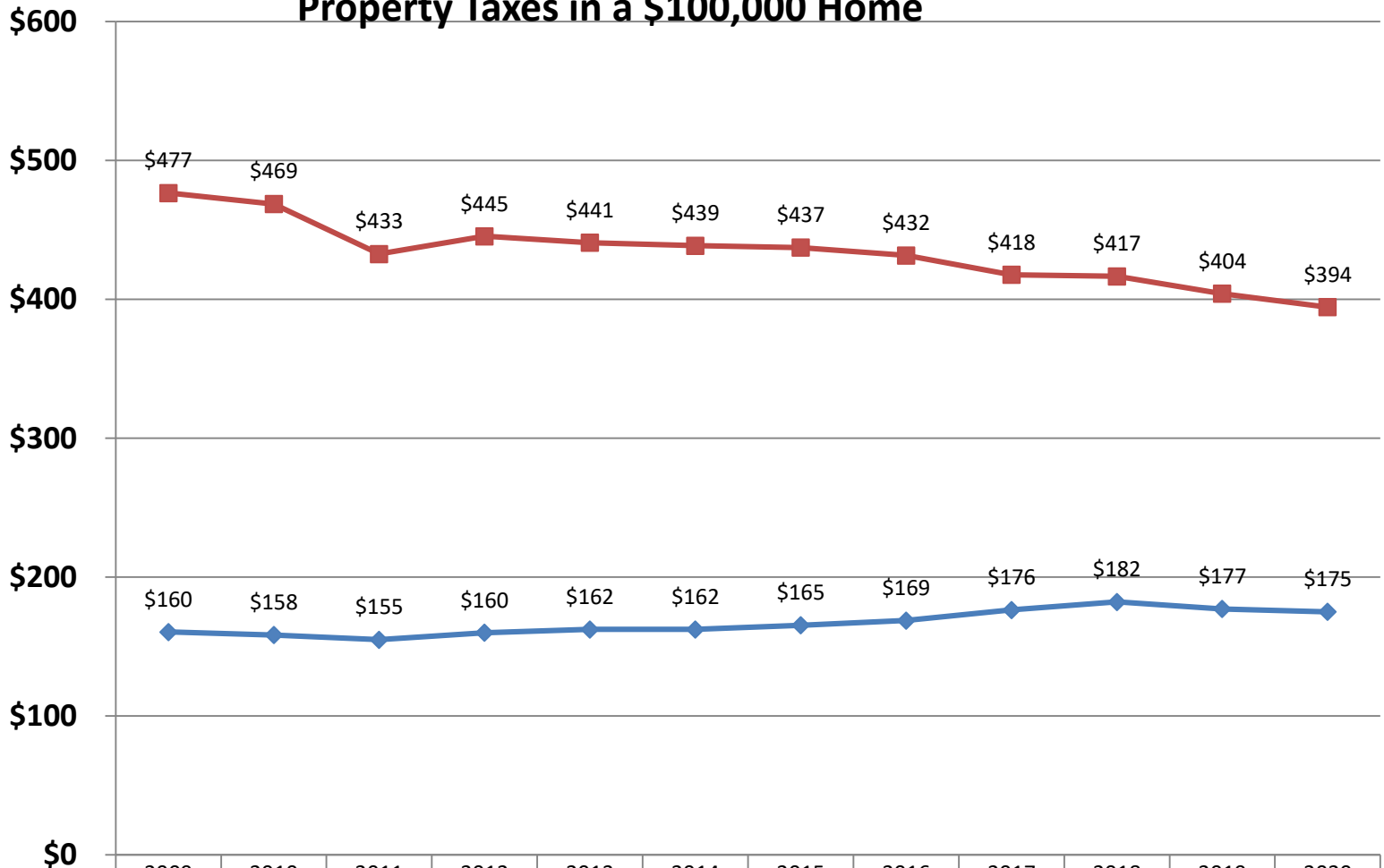
	<u>Taxes</u>	<u>Rate</u>	<u>Inc(dec) %</u>
GENERAL WHOLE	\$1,255,611	\$1.75	(1.13%)
GENERAL - PART TOWN	\$0	\$0.00	
HIGHWAY	\$1,361,312	\$2.19	(3.35%)

Property Tax Rates



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
◆ Whole Town A	\$1.605	\$1.583	\$1.549	\$1.600	\$1.624	\$1.624	\$1.653	\$1.687	\$1.764	\$1.822	\$1.771	\$1.750
■ Part-Town B	\$0.212	\$0.204	\$0.183	\$0.175	\$0.145	\$0.134	\$0.130	\$0.102	\$0.000	\$0.000	\$0.000	\$0.000
▲ Highway DB	\$2.949	\$2.899	\$2.594	\$2.679	\$2.639	\$2.628	\$2.589	\$2.526	\$2.413	\$2.344	\$2.270	\$2.194

Property Taxes in a \$100,000 Home



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
OUTSIDE VILLSGE	\$476.56	\$468.63	\$432.66	\$445.41	\$440.80	\$438.68	\$437.28	\$431.61	\$417.71	\$416.56	\$404.07	\$394.38
VILLAGE	\$160.48	\$158.34	\$154.94	\$160.03	\$162.39	\$162.36	\$165.31	\$168.75	\$176.41	\$182.19	\$177.09	\$175.00

2020 Taxes Inside Village

	<u>2020</u>	<u>2019</u>
General Fund-Whole Town (A)	\$ 1.7500	\$ 1.7709
Inc (Dec) over prior yr	\$ (0.0209)	\$ (0.0509)
Inc (Dec) over prior yr	-1.20%	-2.80%

TAXES ON \$100,000 HOUSE

Inside Village	<u>\$175.00</u>	<u>\$177.09</u>
Inc (Dec) over prior yr	\$ (2.09)	\$ (5.09)

2020 Taxes Outside Village

(excluding special districts)

	<u>2020</u>	<u>2019</u>
General fund-whole town (A) Rate	\$ 1.7500	\$ 1.7709
General fund-part town (B) Rate	\$ -	\$ -
Highway fund, part-town(DB) Rate	<u>\$ 2.1937</u>	<u>\$ 2.2698</u>
Total	\$ 3.9437	\$ 4.0407

Increase (Decrease) over prior year-\$ \$ (0.097) \$ (0.12)

Increase (Decrease) over prior year-% (2.40%) (3.0%)

TAXES ON \$100,000 HOUSE

General fund-whole town (A)	\$175.00	\$177.09
General fund-part town (B)	\$0.00	\$0.00
Highway fund, part-town(DB)	<u>\$219.38</u>	<u>\$226.98</u>
Total	\$394.37	\$404.07

Increase (Decrease) over prior year-\$ (\$9.70) (\$12.49)

