



2021 Budget

Town of Van Buren

Budget represents 46 funds, each with their tax rates that provide services to various areas of the Town

Amount of taxes resident pays depends on where they live

2021 Total Spending

(all funds)

2021

\$ 5,234,095

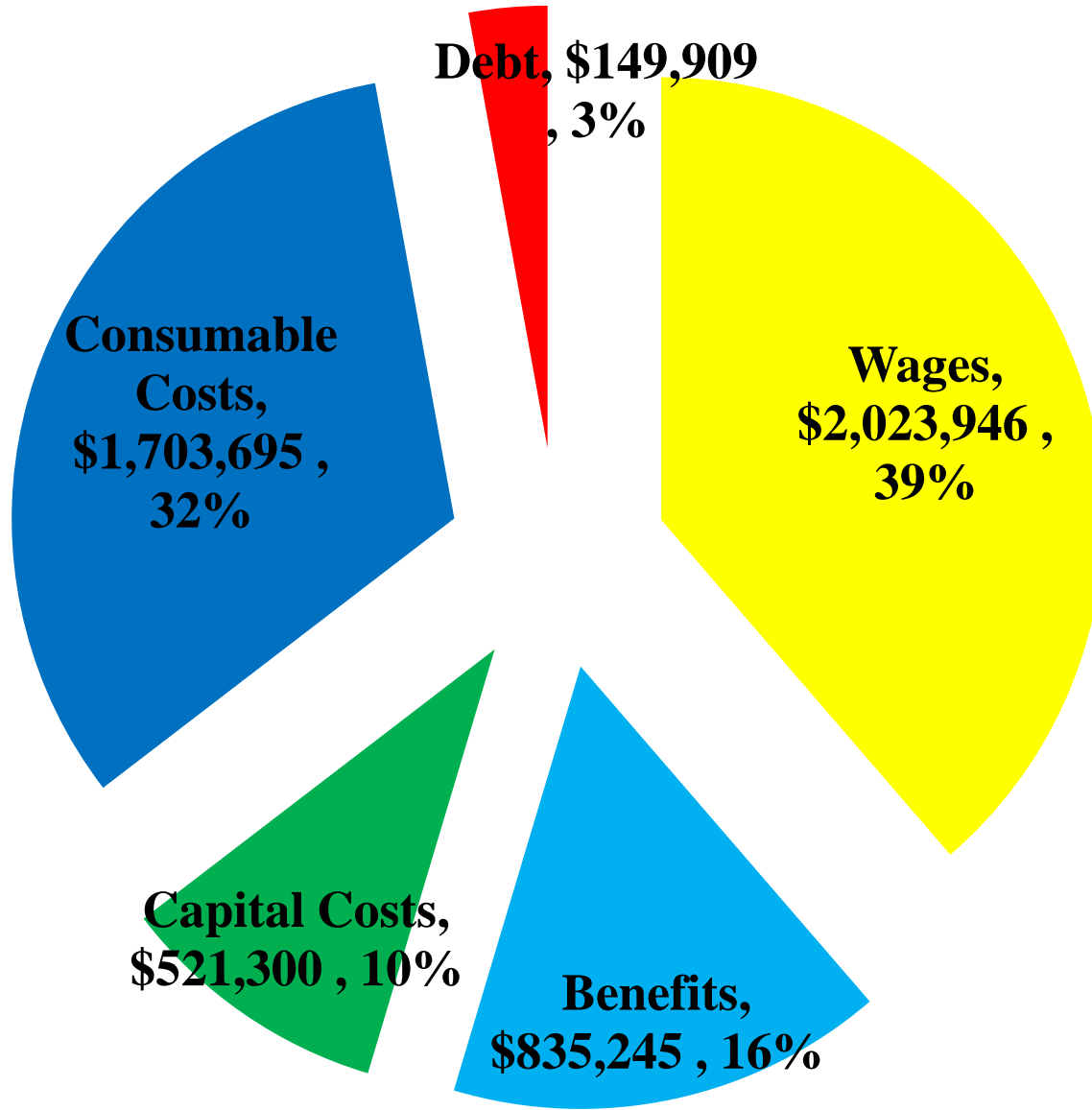
Increase

\$ 44,016

% Increase

.85%

2021 SPENDING



2021 Spending By Category

	<u>2020</u>	<u>Inc (Dec)</u>	<u>%</u>
Wages	\$2,023,946	\$127,079	6.70%
Benefits	\$835,245	\$46,438	5.89%
Capital Costs	\$521,300	(\$113,522)	(17.88%)
Consumable Costs	\$1,703,695	\$12,954	.77%
Debt	<u>\$149,909</u>	<u>(\$28,933)</u>	<u>(16.18%)</u>
Total	<u>\$5,234,095</u>	<u>\$44,016</u>	<u>.85%</u>

2021 Salary and Wages

2021

\$2,023,946

Increase

\$127,079

%

6.7%

2021 WAGES

- BARGAINING UNIT AGREEMENT FOR OFFICE/ BUILDING & GROUND EMPLOYEES INCREASE IS 3.0% FOR 2021
- HIGHWAY BARGAINING AGREEMENT EXPIRED ON DECEMBER 31, 2019. NEGOTIATIONS ONGOING
- NON-REPRESENTED EMPLOYEES INCREASE 3%
- 5 PEOPLE ELIGIBLE TO RETIRE. BUDGET INCLUDES PAYOUTS FOR UNUSED SICK AND VACATION TIME AND OVERLAP WITH NEW HIRES

2021 BENEFITS

2020

\$835,245

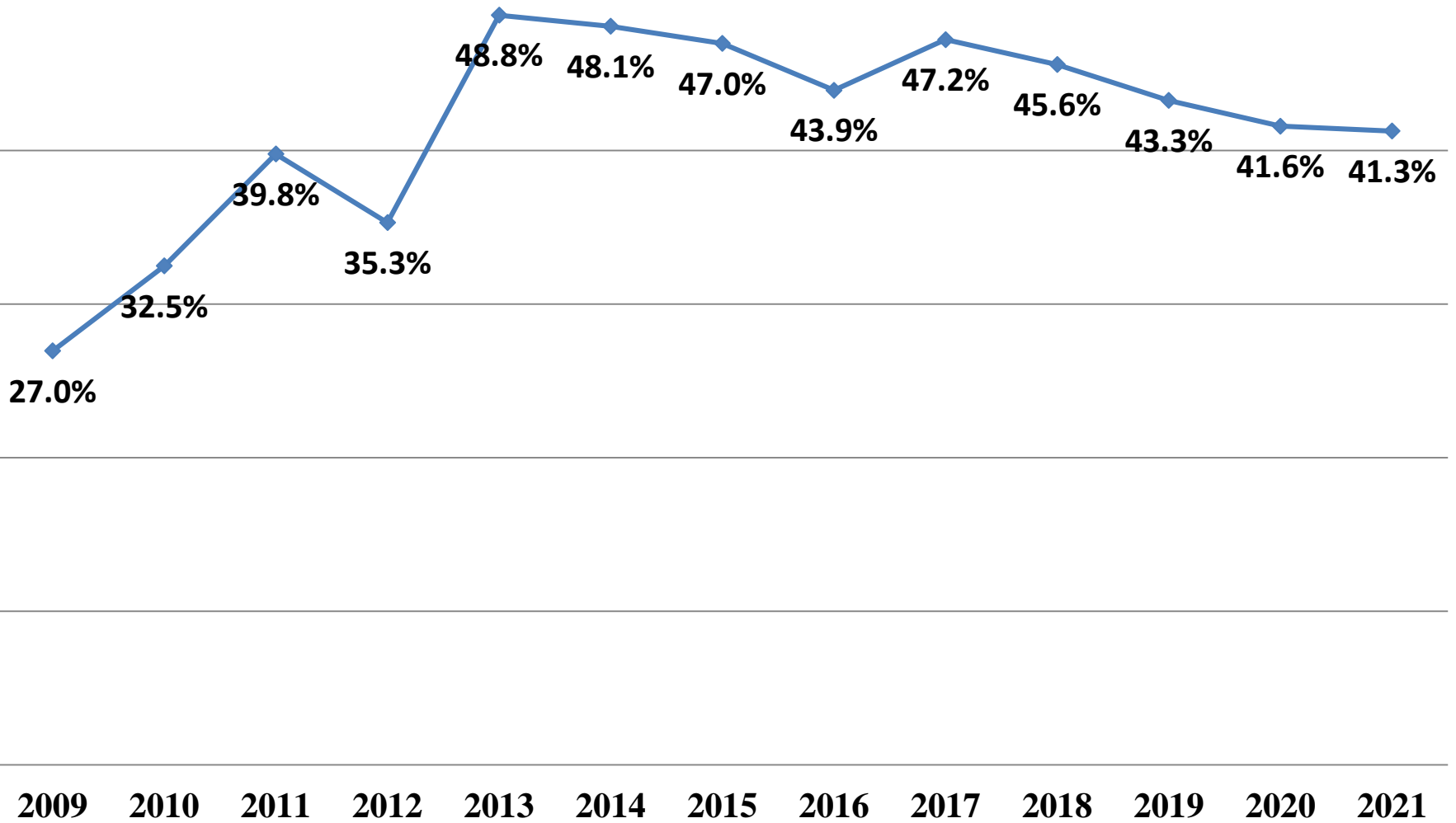
Increase

\$46,438

%

5.89%

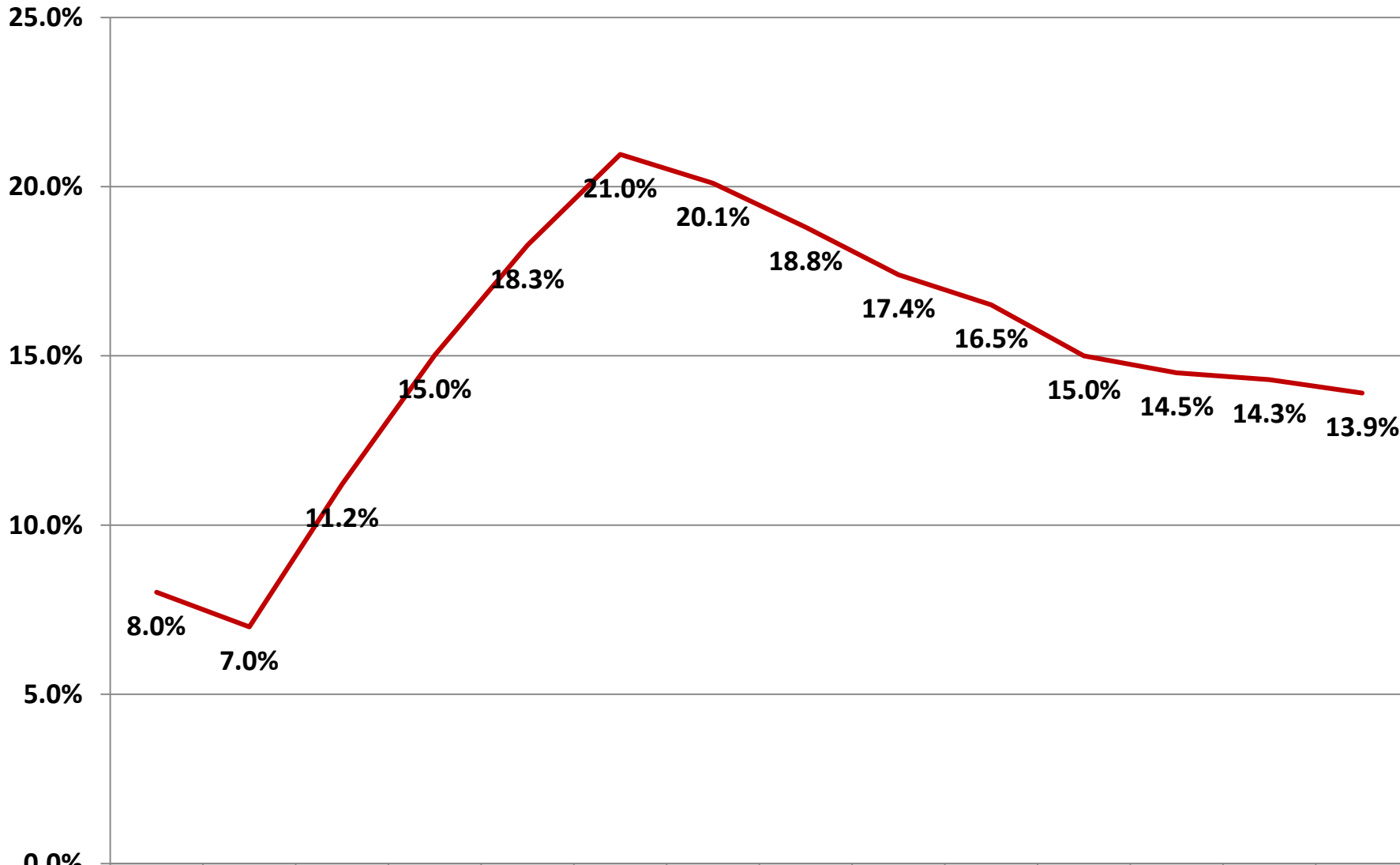
Benefit % of Payroll



2021 Benefit Cost

	<u>2021</u>	<u>Inc (Dec)</u>	<u>%</u>
NYS Retirement	\$206,798	(\$1,988)	(.48)%
Social Security/Medicare Workmens	\$153,987	\$2,574	1.77%
Compensation	\$70,226	(\$3,688)	(4.49%)
Unemployment	\$4,000	\$0	0%
Disability	\$430	(\$60)	(12.2%)
Health Insurance	<u>\$399,804</u>	<u>\$49,600</u>	<u>14.16%</u>
Total	<u>\$835,245</u>	<u>\$46,438</u>	<u>5.89%</u>

Employer Retirement Cost as % of Eligible Payroll



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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%	13.9%

Health Insurance

- For 2021, Town cost is \$399,804, 14% more than the prior year
- Rates budgeted to increase 8%-12%
- Full time eligible employee's and retiree's pay 25% of premium. Part-timer's pay 50%
- Retirees over 65 on Medicare Advantage Plan
- Could be 5 employees retiring in 2021 who qualify for retiree health insurance

Capital and Infrastructure

Equip/Infrastructure **\$521,300**

Decrease over 2020 **\$113,522**

Increase % **17.9%**

Capital Projects

Road Resurfacing	\$475,000
Highway Garage	\$25,000
Building & Grounds	\$14,000
Computers(Desktops)	\$6,800

Consumables

2021

\$1,703,695

INCREASE

\$12,954

%

.77%

2021 Large \$ Consumables

Road Salt	\$225,000	Canton Woods	\$66,950
Street Lighting	\$190,218	Prop & Casu Ins	\$58,301
Road Repairs	\$180,000	Gasoline & Diesel	\$50,610
Sewer Repair	\$101,637	Heat and Lights	\$49,206
Drainage Repairs	\$94,845	Bridge Repairs	\$35,000
Equip Rep	\$73,275	Dog Control	\$34,625
Legal	\$69,400	Building Repairs	\$34,650
Hhw Veh Supp	\$60,000	Fire Hydrants	\$32,796

Debt Service

2021

\$149,909

Decrease

\$28,933

%

16.18%

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

2021

\$1,540,286

Increase

\$34,936

%

2.32%

2021 NON-PROPERTY REVENUES

(excl. inter-fund chg's)

County Snow Plowing	\$321,310	Shared Service Agree	\$78,271
PILOTS	\$170,288	Court Fines	\$70,000
Park & Rec Fees	\$162,350	Building Permits	\$45,000
Cable Franchise Fees	\$132,824	Interest Income	\$20,891
Mortgage Tax	\$187,000	Dog Licenses	\$15,733
State Aid- Highway	\$121,155	Late fees, taxes	\$13,350
State Revenue Sharing	\$99,831	Land Lease, AES	\$12,772

Appropriated Fund Balance

Funds not used in previous years

2021

\$559,547

Decrease

\$22,455

Property Taxes

2021

\$3,134,,262

Increase

\$80,626

%

2.64%

Tax Rates

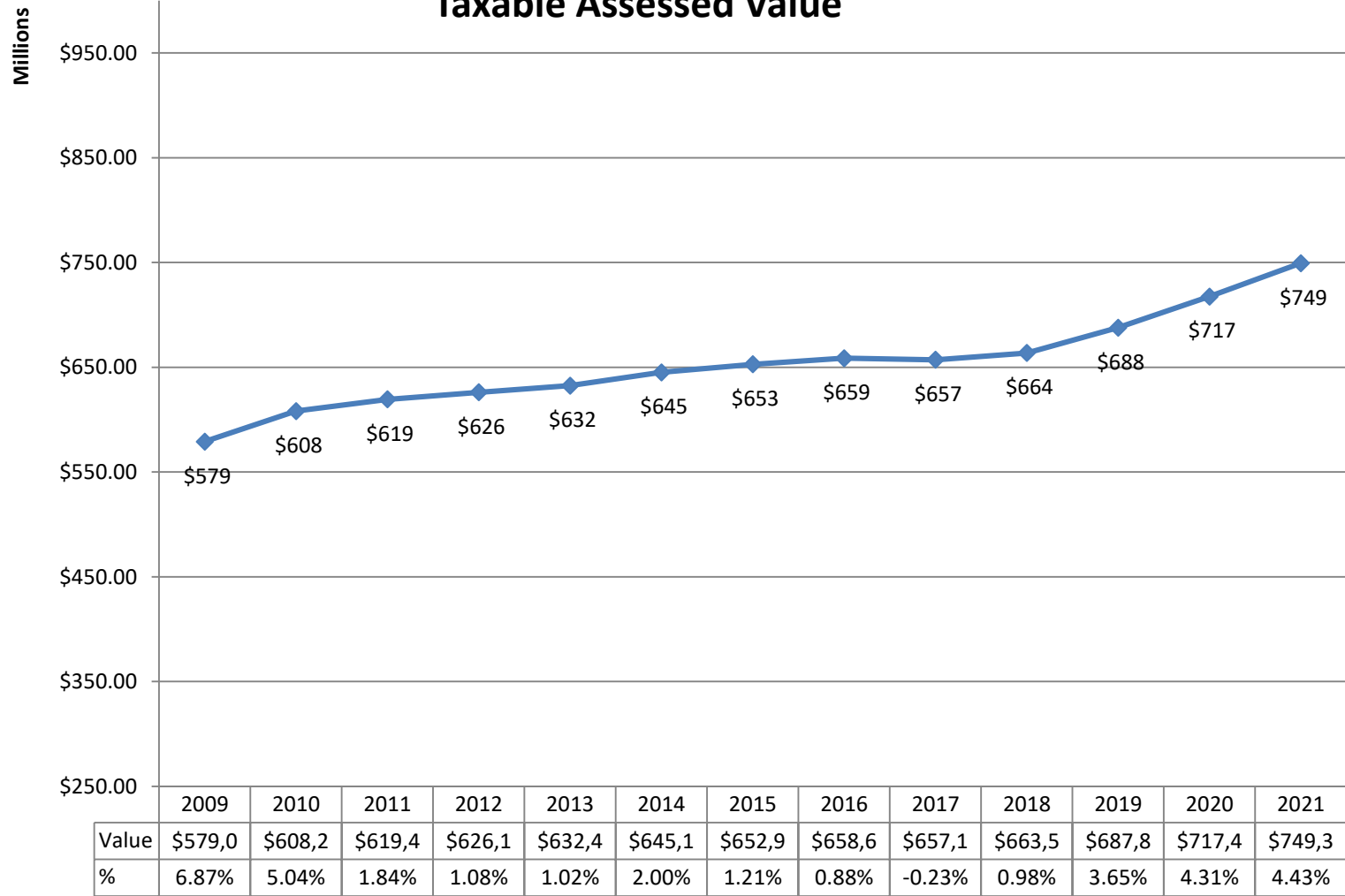
Determined by two methods:

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

OR

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

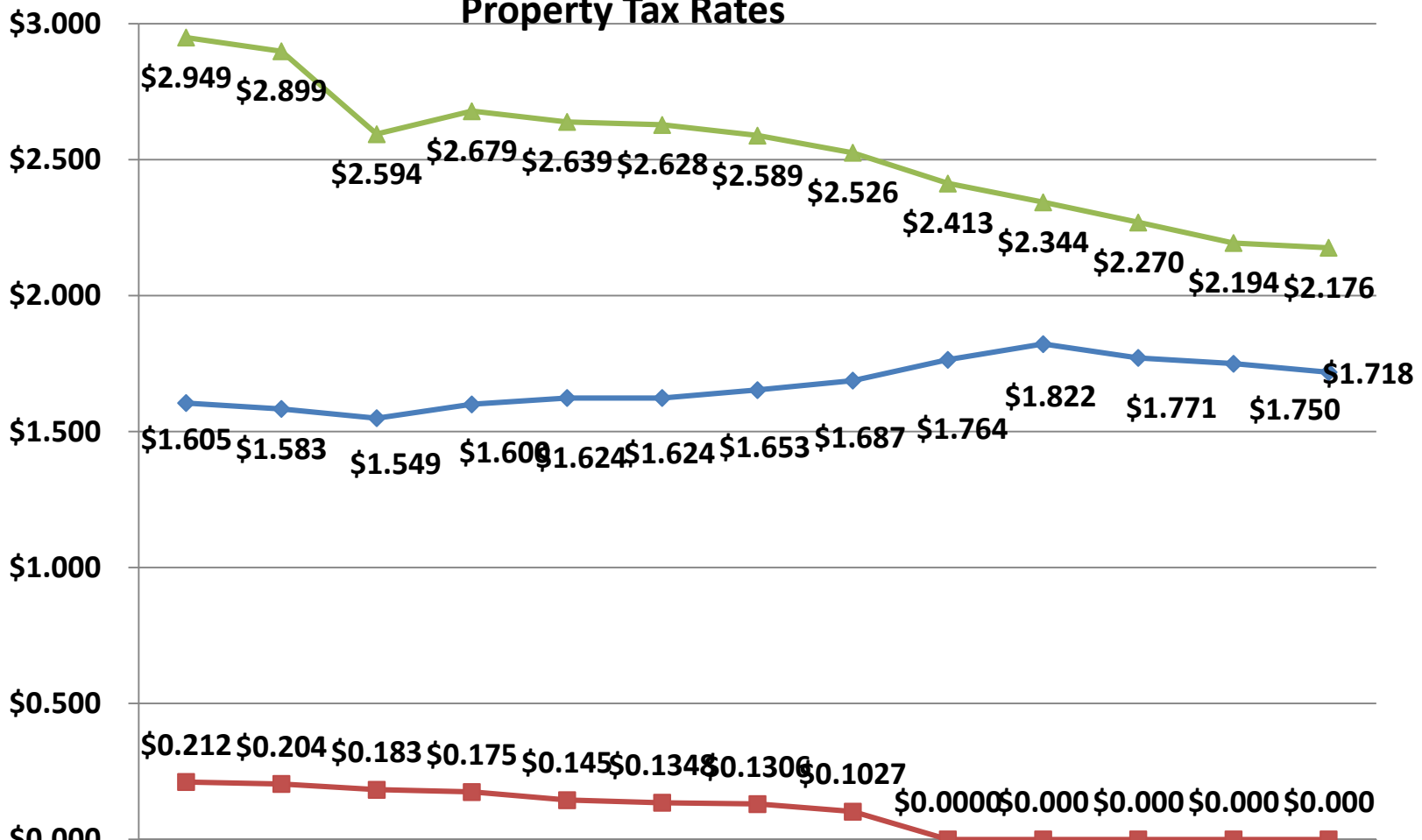
Taxable Assessed Value



2021 Taxes General and Highway

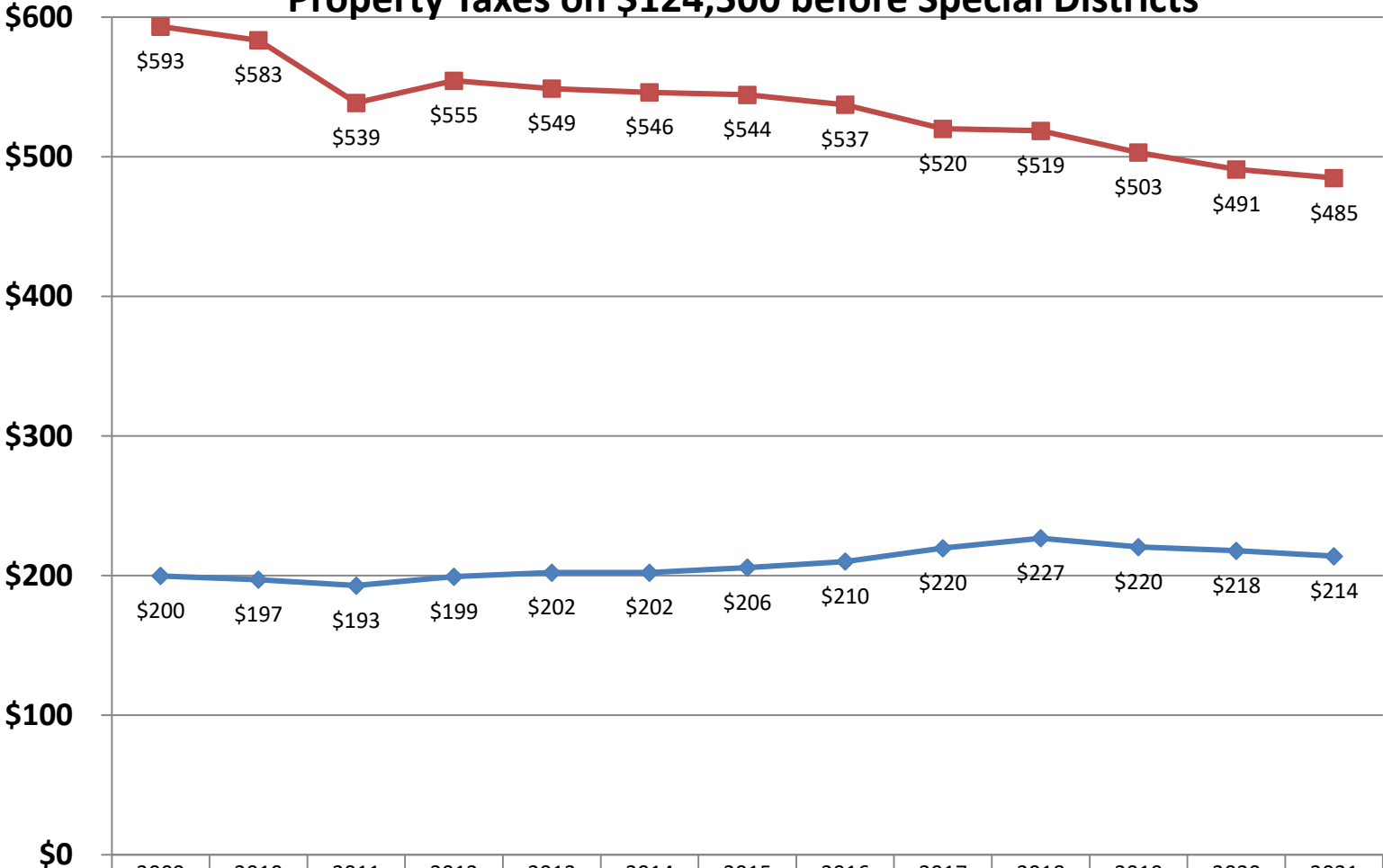
	<u>Taxes</u>	<u>Rate</u>	<u>Inc(dec) %</u>
GENERAL WHOLE	\$1,387,499	\$1.72	(1.81%)
GENERAL - PART TOWN	\$0	\$0.00	
HIGHWAY	\$1,412,497	\$2.18	(.81%)

Property Tax Rates



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
◆ Whole Town A	\$1.60	\$1.58	\$1.54	\$1.60	\$1.62	\$1.62	\$1.65	\$1.68	\$1.76	\$1.82	\$1.77	\$1.75	\$1.71
■ Part-Town B	\$0.21	\$0.20	\$0.18	\$0.17	\$0.14	\$0.13	\$0.13	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
▲ Highway DB	\$2.94	\$2.89	\$2.59	\$2.67	\$2.63	\$2.62	\$2.58	\$2.52	\$2.41	\$2.34	\$2.27	\$2.19	\$2.17

Property Taxes on \$124,500 before Special Districts



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
OUTSIDE VILLSGE	\$593.32	\$583.44	\$538.66	\$554.54	\$548.80	\$546.15	\$544.42	\$537.35	\$520.05	\$518.62	\$503.07	\$490.99	\$484.83
VILLAGE	\$199.80	\$197.13	\$192.90	\$199.24	\$202.18	\$202.13	\$205.81	\$210.09	\$219.63	\$226.82	\$220.48	\$217.87	\$213.92

