

2018 Preliminary Budget

(with multiyear & capital plan)

ADOPTED

Steady Long-Term Financial Plan Meeting the Needs of Today & Tomorrow

2018 Budget Schedule

Town Board Meetings & Workshops
Unless otherwise noted all meetings begin at 6:00 pm
Town Board Meetings will be Webcast & Archived

- Workshop/Program Discussion ✓
 - Capital Plan ✓
 - Tentative Budget Presentation ✓
 - Continuing Budget Discussion ✓
 - Public Hearing/Preliminary Budget ✓
 - Final Budget Adoption
- August 28 – 4pm (workshop)
September 13 Town Board
September 27 Town Board
October 11 Town Board
October 25 Town Board
November 8 Town Board

"2018 Town Budget" link on website provides comprehensive information, continuously updated.



John Clarkson, Town Supervisor
Michael Cohen, Comptroller

November 8, 2017

2018 Budget Headline News

\$41.8 million +\$741,000 or +1.8%

- Spending well controlled, so we can afford wage growth and capital investment
- Budget up 1.8% for 2018; annual average spending growth since 2012 is 0.6%
- 59% of 2018 growth (\$435K) driven by debt service for capital outlay
- 2% COLA for employees
- Increase in budget for 1 FTE (+2 police officers, -1 mechanic), reflects current operations. Police OT coming in at budgeted level (\$384K - substantially lower than prior years); cumulative savings help support higher budgeted staffing
- 2018 Tax Cap allows for 2.88% tax levy increase; sales taxes declining
- Below property tax cap for 7th straight year; \$1.2 million below cap since 2012
- Multiyear budget projection supports \$55 million Capital Plan including major water & sewer upgrades, sidewalks and public safety improvements
 - Plan continues moving regular annual expenditures away from debt
 - Rising capital needs and costs require commitment to long-term planning

2% COLA for 2018

(cost of living adjustment)

| Year | General | Police | CPI index | CPI |
|------|---------|--------|-----------|-------|
| 2002 | 3.0% | 5.0% | 179.900 | 1.6% |
| 2003 | 4.0% | 5.0% | 184.000 | 2.3% |
| 2004 | 3.0% | 5.0% | 188.900 | 2.7% |
| 2005 | 3.0% | 5.0% | 195.300 | 3.4% |
| 2006 | 4.0% | 5.0% | 201.600 | 3.2% |
| 2007 | 3.0% | 5.0% | 207.300 | 2.8% |
| 2008 | 3.0% | 0.0% | 215.303 | 3.9% |
| 2009 | 4.0% | 0.0% | 214.537 | -0.4% |
| 2010 | 1.0% | 2.0% | 218.056 | 1.6% |
| 2011 | 1.0% | 2.5% | 224.939 | 3.2% |
| 2012 | 0.0% | 0.0% | 229.594 | 2.1% |
| 2013 | 0.0% | 0.0% | 232.957 | 1.5% |
| 2014 | 2.0% | 2.0% | 236.736 | 1.6% |
| 2015 | 2.0% | 2.0% | 237.010 | 0.1% |
| 2016 | 2.0% | 2.0% | 240.007 | 1.3% |
| 2017 | 2.0% | 2.0% | 244.774 | 2.0%* |
| 2018 | 2.0% | 2.0% | 250.159 | 2.2%* |

- 2% COLA in 2018 for all employees; assumption carried through projection years
- Over last 10 years, CPI inflation averaged 1.7%, equivalent to the general COLAs
- Staffing overall has been reduced from a high of 241 in 2008 to 218 in the 2018 budget, a reduction of 23, or 10%

Town employees have been tasked with doing more with less and it is our responsibility to compensate them fairly.

*Partial year/full year estimate

Investing in Bethlehem

- Budget based on \$55.2M Capital Plan 2018-2022
- \$32.6M for Water and Sewer (59% of total plan)
 - Includes \$14M for Clapper Road Water Treatment Plant
- \$5.4M for community enhancements, including sidewalks, Feura Bush and 9W Roundabout)
- \$6.3M for Public Safety:
 - \$4M for renovation of Adams Street garage for ambulance/EMS, DPW & public meeting space
 - \$2.25M held in plan for alterations to Town Court/Police Station for security and other needs



Sidewalks – New Projects, Repairs & A Long-Term Approach

Completed -

- **Maple Ave (Selkirk)**
- **Feura Bush Rd – Elsmere to Glenmont Plaza (Glenmont)**
- **Krumkill Rd – Blessing to Clifton Way (North Bethlehem)**
- **Delmar Place/Fernbank Ave (Delmar)**
- **New Scotland Rd – Surrey Mall to Couse (Slingerlands)**

Completing this year

- **Delaware Ave Streetscape (much more than a sidewalk)**

In the Capital Plan

- **Feura Bush Rd – Elsmere to Murray (\$250k)**
- **Murray Ave – Feura Bush to Bypass (\$90k)**
- **Kenwood Ave – Rockefeller to Radio Station (\$9k)**
- **9W/Glenmont (Roundabout to come)**
 - **9W to Vagele**
 - **Roundabout to Glenmont School**
- **Annual funding for repair of \$50k (\$250k over 5 years)**

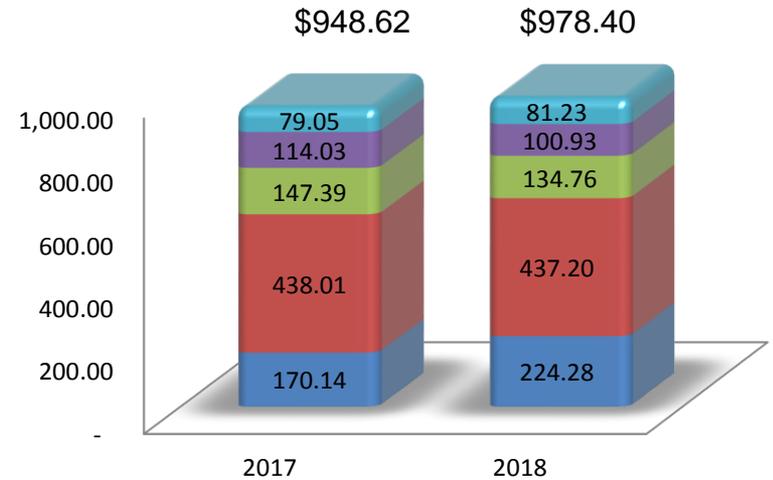
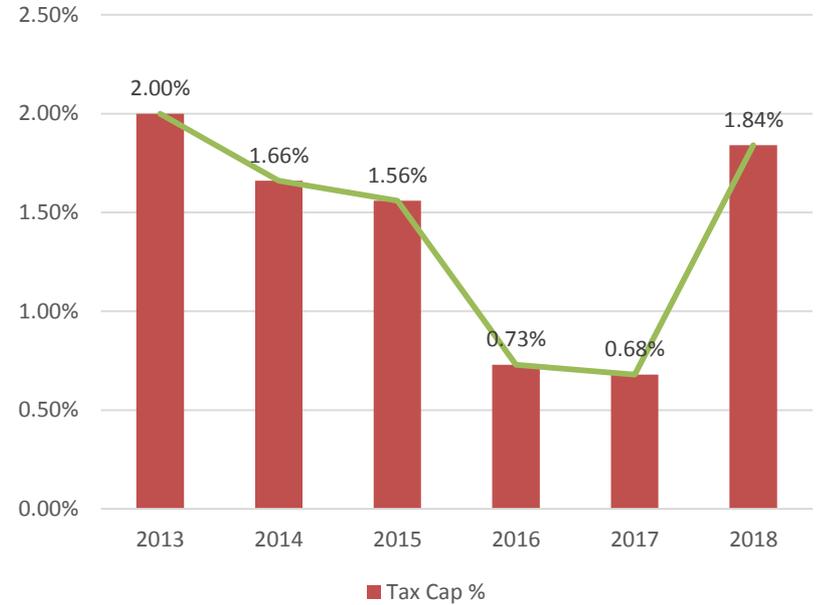


Taxpayer Impact

- Tax Levy: + 2.88%
- Tax cap allows for:
 - 1.84% CPI growth factor
 - 1.04% in adjustments
- Under tax cap every year since implementation (2012)
- Average Taxpayer Impact
 - \$30 on average home (\$260K), impact depends on home value: water, sewer all affect bill
 - Bethlehem town tax rate among the lowest of capital region suburban towns



"2%" Tax Cap CPI %



- General Fund Tax ■ Highway
- Wtr Dist #1 ■ Sewer District
- EMS

\$776,000 Efficiency Award (update)

Tax Relief, Efficiencies & Civic Improvements

Two-thirds expended (\$219K remaining)

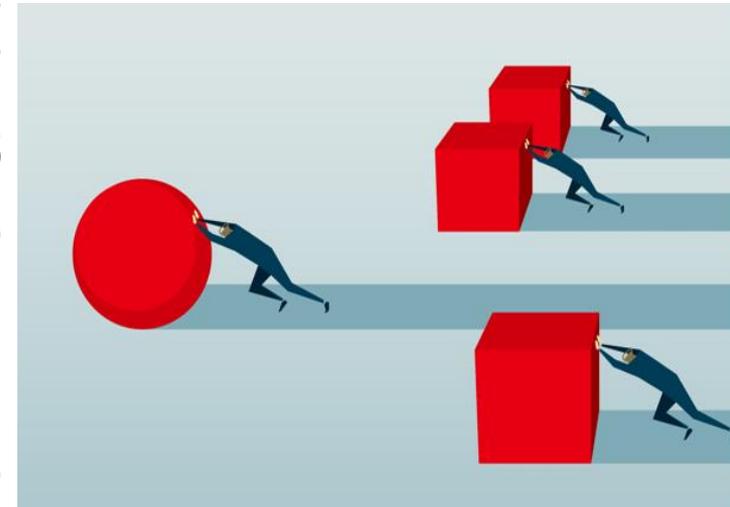


- \$175,000 Frontloaded Tax Relief (2013)
- \$235,000 Sidewalks/Del Ave
 - \$116,000K spent on Delaware Avenue, Maple Avenue and Feura Bush Road/\$119,000 to come
- \$154,000 Efficiency Investments
 - Systems, Software, Security, GPS, etc.
- \$80,000 Public Safety/ALS Study
 - Management Studies
 - \$30,000 ALS Paramedic Study
- \$63,000 Sustainability
 - \$20,000 Food Scraps Composting
 - \$43,000 reserved for open space preservation/energy efficiency and other sustainability investments
- \$69,000 Community Enhancement
 - Parks Master Plan, Traffic Calming, Street Trees, 1st Night



\$776K Efficiency Award

| LGPEP Funding | Allocated | Spent to Date | Remaining |
|---|----------------|----------------|----------------|
| Front Loaded tax relief DBEMS | 175,000 | 175,000 | - |
| Town Hall Modernization | 153,558 | 118,277 | 35,281 |
| Sidewalks | 234,894 | 131,287 | 103,607 |
| Street Trees | 20,000 | 13,932 | 6,068 |
| Traffic Calming | 20,000 | 16,835 | 3,165 |
| First Night Seed Money | 4,461 | 4,461 | - |
| Parks Master Plan | 25,000 | 25,000 | - |
| Sustainability - Food Scraps Composting | 20,000 | 7,137 | 12,863 |
| Sustainability - Open Space Preservation | 30,000 | 14,500 | 15,500 |
| Sustainability - LED Energy Conversion Prog | 13,000 | - | 13,000 |
| Public Safety | 50,195 | 50,195 | - |
| ALS Paramedic Study | 30,000 | - | 30,000 |
| | 776,108 | 556,624 | 219,484 |



Fiscal Responsibility

Balance the Budget in a manner which is both responsible & sustainable



- Today's plan must leave us in a good position tomorrow, we should not push problems into future years
- Keep taxes and fees as low as responsibly possible
- Do not use one-time resources to support ongoing expenses
- Model budgeting practices:
 - multiyear budget projections/planning
 - fund balance policy
 - comprehensive capital plan
- Moving away from Borrowing to Fund Regular Recurring Costs:
 - Annual Asphalt \$ (fully funded this year)
 - Water Main Replacement \$
- **“AA+” Best credit rating in County, 2.86% on recent 25 year bond**
- **Expect to receive 2nd year of perfect score on State Comptroller's fiscal stress index for 2016 (NYS 2015: 1,043 municipalities/10 perfect scores)**

S&P CREDIT RATING

AA+

A screenshot of the New York State Office of the State Comptroller website. The header includes the name "New York State Comptroller Thomas P. DiNapoli" and the office name. Below the header is a navigation menu with links for "Local Officials", "Public/Researchers", "Justice Courts", "Fire Districts", "Publications", and "Contact LQSA". The main content area is titled "Fiscal Stress Monitoring System" and features a video player showing a man speaking at a microphone. Below the video are several sections: "Lists" (Local Governments, School Districts, Search Tool), "Tools" (Self-Assessment Tool, Capital Planning Tutorial, Multiyear Planning Tutorial), "Publications" (Fiscal Stress System Report, Research Reports, Fiscal Profiles, Financial Condition Audits), and "Help" (Fact Sheets, Data User Guides, Reference Guides, Training and Webinars). A "Search Now" button is also visible.

Long Term Financial View

Bethlehem's Sixth Year of Multiyear Planning



- Bethlehem is the only community in the Capital Region which prepares a multiyear plan.
- Ensures we balance the budget responsibly for next year and beyond; avoid pushing problems into future years and provide a sustainable plan without revenue or service shocks, allowing for capital investments
- Multiyear projection shows rough structural balance; budget reserves maintained, aiming for 15% fund balance target.
- Projection shows a \$112K surplus in 2019 and a \$159K gap in 2020, as capital needs rise. These variances are not unusual for a multiyear projection.
- Capital needs will continue to be the primary budgetary concern.

| | <u>2017 Budget</u> | <u>2018 Budget</u> | <u>2019 Projection</u> | <u>2020 Projection</u> |
|-------------------------------|--------------------|--------------------|------------------------|------------------------|
| General Fund | - | - | (\$9,866) | (\$157,362) |
| Highway Fund | - | - | 72,174 | 129,057 |
| Water Fund | - | - | (175,414) | (397,428) |
| Sewer Fund | - | - | 225,719 | 266,699 |
| Surplus/(Use of Fund Balance) | \$ - | \$ - | \$ 112,613 | \$ (159,033) |
| Fund Balance Percentage* | 19.4% | 18.2% | 18.2% | 17.4% |



Looking Ahead

Growing capital needs require additional resources

Additional things to be aware of:

- Cost Drivers
 - Need to provide for Employee Wages, Benefits
- Potential Fiscal Hits
 - Upstream Policy Changes (state/county/federal)
 - Natural Disasters
 - Infrastructure Failures

Other Factors

- Economic Growth/Decline
- Federal/State Revenue Flows
- Financial Policies
- New Capital Needs

Opportunities

- Shared Services
- Energy Savings

Technical Slides follow..

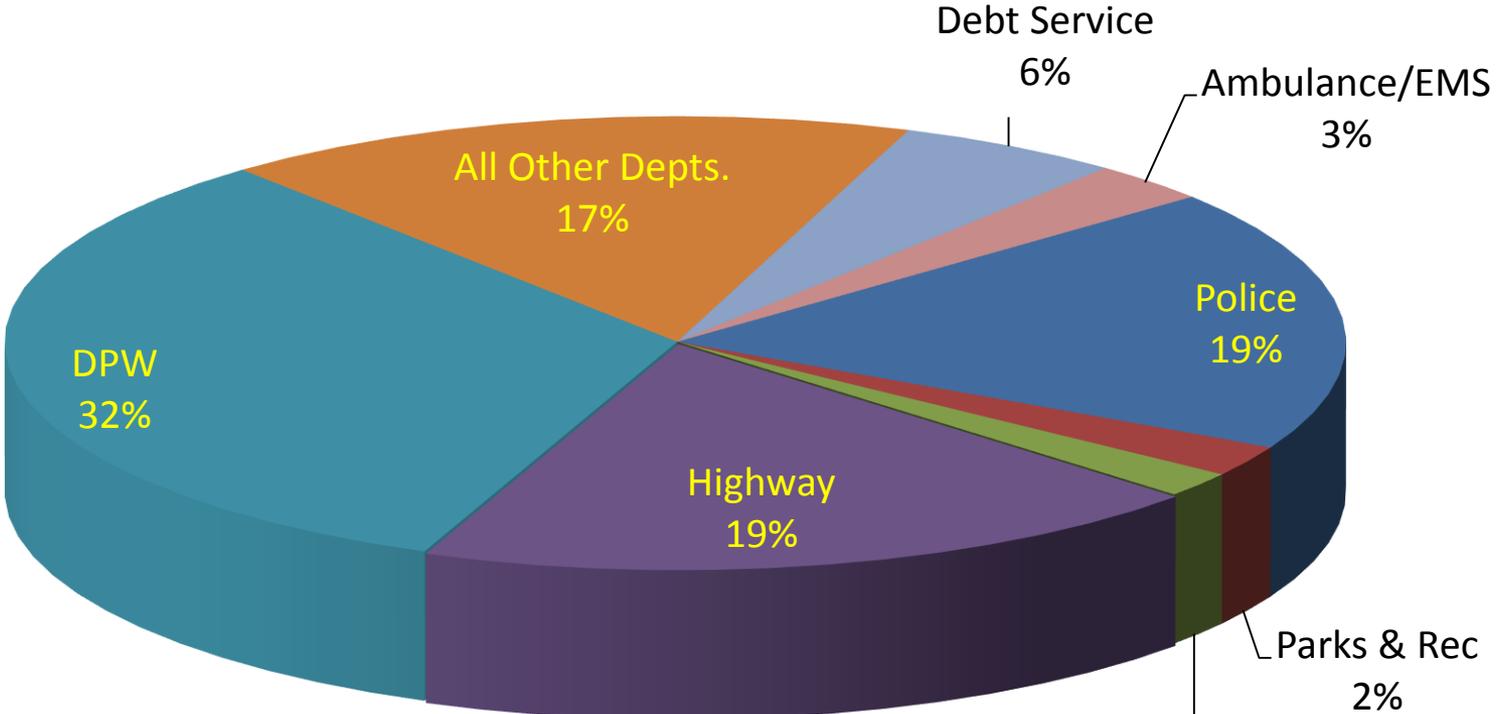


2018 Budget Spending

| | Adopted Budget <small>(x000)</small> | | | | | | Tentative Budget | 2012 - 2018 Change | |
|-----------------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|--------------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | \$ | % |
| General Fund | 18,228 | 17,673 | 17,994 | 17,813 | 18,123 | 18,559 | 19,408 | 1,180 | 6.5% |
| Highway Fund | 6,519 | 6,699 | 6,391 | 6,726 | 6,742 | 6,845 | 6,773 | 254 | 3.9% |
| Water Fund | 9,333 | 9,231 | 9,550 | 9,491 | 9,608 | 9,947 | 9,935 | 601 | 6.4% |
| Sewer Fund | 4,508 | 4,275 | 4,432 | 4,527 | 4,357 | 4,469 | 4,418 | -90 | -2.0% |
| Ambulance/EMS | <u>1,583</u> | <u>1,244</u> | <u>1,215</u> | <u>1,110</u> | <u>1,175</u> | <u>1,184</u> | <u>1,211</u> | <u>-371</u> | <u>-23.5%</u> |
| Total | 40,170 | 39,121 | 39,583 | 39,667 | 40,004 | 41,003 | 41,745 | 1,574 | 3.9% |
| Year over Year Change | | -2.6% | 1.2% | 0.2% | 0.9% | 2.5% | 1.8% | | |

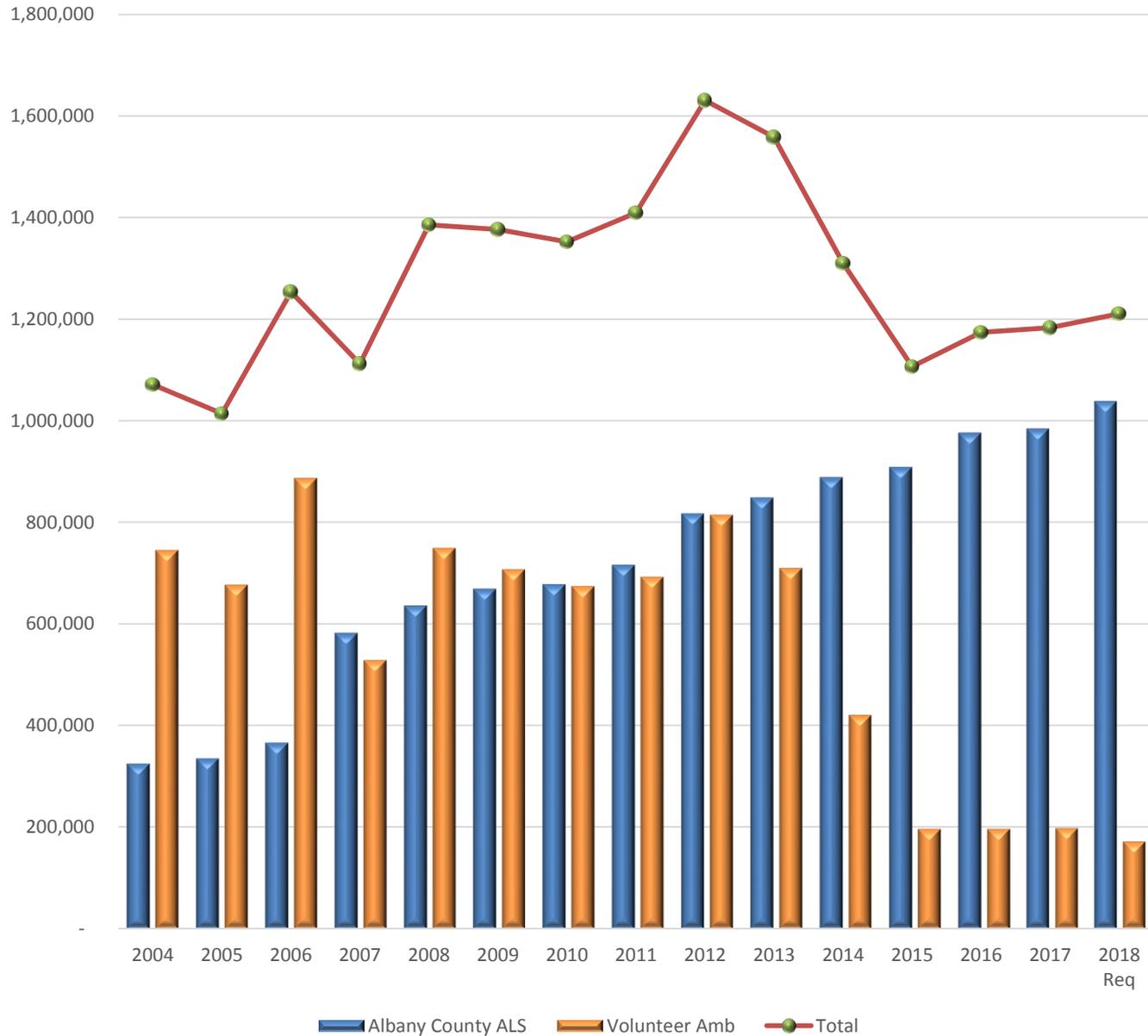
Overall average spending increase from 2012 of 0.6% per year

2018 Budgeted Expenditures By Department



| <u>Department</u> | <u>2017</u> <u>Appropriation</u> | <u>2018</u> <u>Appropriation</u> | <u>\$</u> <u>Difference</u> | <u>%</u> <u>Difference</u> |
|----------------------|-------------------------------------|-------------------------------------|--------------------------------|-------------------------------|
| Police | \$7,809,492 | \$8,067,246 | \$257,754 | 3.3% |
| Parks & Rec | \$915,773 | \$895,677 | -\$20,096 | -2.2% |
| Parks/Highway Shared | \$751,567 | \$785,310 | \$33,743 | 4.5% |
| Highway | \$7,921,258 | \$7,878,232 | -\$43,026 | -0.5% |
| DPW | \$13,274,901 | \$13,262,498 | -\$12,403 | -0.1% |
| All Other Depts. | \$6,930,378 | \$6,993,313 | \$62,935 | 0.9% |
| Debt Service | \$2,216,190 | \$2,650,785 | \$434,595 | 19.6% |
| Ambulance/EMS | \$1,183,891 | \$1,211,463 | \$27,572 | 2.3% |
| Total | <u>\$41,003,450</u> | <u>\$41,744,524</u> | <u>\$741,074</u> | 1.8% |

Cost of Ambulance/EMS



| Year | Albany County ALS | Volunteer Amb | Total |
|----------|-------------------|---------------|-----------|
| 2004 | 327,036 | 744,015 | 1,071,051 |
| 2005 | 337,669 | 676,281 | 1,013,950 |
| 2006 | 368,138 | 885,435 | 1,253,573 |
| 2007 | 583,655 | 528,548 | 1,112,203 |
| 2008 | 637,297 | 748,403 | 1,385,700 |
| 2009 | 670,461 | 706,318 | 1,376,779 |
| 2010 | 678,811 | 673,348 | 1,352,159 |
| 2011 | 717,434 | 692,089 | 1,409,523 |
| 2012 | 817,898 | 813,143 | 1,631,041 |
| 2013 | 849,281 | 709,380 | 1,558,661 |
| 2014 | 889,135 | 421,415 | 1,310,550 |
| 2015 | 908,930 | 197,500 | 1,106,430 |
| 2016 | 976,564 | 197,500 | 1,174,064 |
| 2017 | 984,337 | 199,000 | 1,183,337 |
| 2018 Req | 1,038,476 | 172,422 | 1,210,898 |

2018 Budget Compared to 2017

| | Budget 2017 | Budget 2018 | Change | % Change |
|--|----------------------|----------------------|-------------------|-----------------|
| Revenues | | | | |
| Real Property Taxes & PILOTS | \$ 13,669,387 | \$ 14,063,696 | \$ 394,309 | 2.9% |
| Sales and Use Tax | 11,536,066 | 11,401,424 | (134,642) | -1.2% |
| Mortgage Taxes | 1,199,000 | 1,199,000 | - | 0.0% |
| Interfund Transfers - Revenue | 424,530 | 463,139 | 38,609 | 9.1% |
| Metered Water Charges | 7,211,584 | 7,371,789 | 160,205 | 2.2% |
| Sewer Charges | 2,753,848 | 2,858,978 | 105,130 | 3.8% |
| Charges for Services | 1,750,675 | 1,815,140 | 64,465 | 3.7% |
| Other Revenue | 2,458,360 | 2,571,358 | 112,998 | 4.6% |
| Total Revenues and Other Sources | <u>\$ 41,003,450</u> | <u>\$ 41,744,524</u> | <u>\$ 741,074</u> | 1.8% |
| Expenditures | | | | |
| Wages & OT | \$ 16,170,678 | \$ 16,696,974 | \$ 526,296 | 3.3% |
| Fringe & Payroll Taxes | 7,485,822 | 7,567,398 | 81,576 | 1.1% |
| Retiree Health Insurance | 834,993 | 828,401 | (6,592) | -0.8% |
| Equipment & Other Capital | 2,285,370 | 1,818,310 | (467,060) | -20.4% |
| Paving | 697,000 | 782,000 | 85,000 | 12.2% |
| Contractual Costs | 3,062,364 | 3,122,075 | 59,711 | 1.9% |
| Interfund Transfers | 394,530 | 443,139 | 48,609 | 12.3% |
| Debt Service (Principal and Interest) | 2,216,190 | 2,650,785 | 434,595 | 19.6% |
| EMS/Albany County Paramedic | 1,183,891 | 1,211,463 | 27,572 | 2.3% |
| Other Appropriations | 6,672,612 | 6,623,979 | (48,633) | -0.7% |
| Total Expenditures and Other Uses | <u>\$ 41,003,450</u> | <u>\$ 41,744,524</u> | <u>\$ 741,074</u> | 1.8% |
| Change in Fund Balance | \$ - | \$ - | \$ - | |

Staffing

| | | | Full Time Personnel Counts | | | | | | | | | |
|--------------------|-------------------|--------------------------------------|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------------------|------------------|
| Fund | Dept Code | Department Name | Final Check Run of the Year | | | | | Budget 2016 | Budget 2017 | Budget 2018 | Change in 2016 to 2017 Budget | |
| | | | Actual 2012 | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | | | | | Actual Thru 8/17 |
| 110 | 1110 Total | Justice | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | - |
| 110 | 1220 Total | Supervisor | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - |
| 110 | 1315 Total | Comptroller | 4.0 | 4.0 | 4.0 | 4.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | - |
| 110 | 1330 Total | Tax Collection | 2.0 | 2.0 | 1.0 | - | - | - | - | - | - | - |
| 110 | 1355 Total | Assessment | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 4.0 | 3.0 | 3.0 | - |
| 110 | 1410 Total | Town Clerk/Tax Collection | 3.0 | 3.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | - |
| 110 | 1420 Total | Legal | - | - | - | - | - | - | - | - | - | - |
| 110 | 1430 Total | Human Resources | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| 110 | 1620 Total | Shared Services | 3.2 | 3.2 | 4.7 | 4.8 | 4.6 | 4.8 | 5.0 | 5.0 | 4.8 | (0.3) |
| 110 | 1680 Total | MIS | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | - |
| 110 | 1685 Total | GIS | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| 110 | 3110 Total | Telecommunications | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 11.0 | 11.0 | 11.0 | 11.0 | - |
| 110 | 3120 Total | Police - Sworn | 36.0 | 36.0 | 37.0 | 36.0 | 41.0 | 40.0 | 38.0 | 38.0 | 40.0 | 2.0 |
| 110 | 3120 Total | Police - Civilian | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 2.0 | 3.0 | 3.0 | 3.0 | - |
| 110 | 3130 Total | Animal Control | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - |
| 110 | 3620 Total | Building | 6.5 | 6.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | - |
| 110 | 5010 Total | Hwy Admin | 3.5 | 2.6 | 3.0 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | - |
| 111 | 5015 Total | Community Beautification | - | - | - | - | - | 0.2 | 0.9 | 0.9 | 0.5 | (0.4) |
| 110 | 5020 Total | Signs & Signals | 0.7 | 1.2 | 1.0 | 1.0 | 0.8 | 1.1 | 1.0 | 1.0 | 1.0 | - |
| 110 | 5060 Total | Sanitation | 3.0 | 1.4 | 3.1 | 3.6 | 3.8 | 4.0 | 3.5 | 3.5 | 3.5 | - |
| 110 | 6772 Total | Seniors | 6.0 | 6.0 | 6.0 | 7.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | - |
| 110 | 7110 Total | Parks Admin | 4.0 | 4.0 | 4.0 | 5.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | - |
| 110 | 7120 Total | Parks & Rec | 5.8 | 4.4 | - | - | - | - | - | - | - | - |
| 110 | 7145 Total | Parks & Rec/Highway Maint | - | - | 5.0 | 5.0 | 4.0 | 5.1 | 5.0 | 5.0 | 5.0 | - |
| 110 | 8020 Total | Planning | 4.5 | 4.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | - |
| 110 | 8590 Total | DPW Admin | 3.0 | 4.4 | 3.7 | 4.1 | 4.1 | 4.7 | 3.7 | 3.7 | 4.7 | 1.0 |
| 110 | 8595 Total | Stormwater | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | - | 1.0 | 1.0 | - | (1.0) |
| 210 | 5010 Total | Highway Admin | - | - | - | 2.8 | 2.6 | 2.6 | 3.0 | 3.0 | 3.0 | - |
| 210 | 5011 Total | Roads | 51.5 | 52.0 | 48.4 | 42.6 | 39.2 | 38.5 | 43.9 | 43.9 | 43.7 | (0.2) |
| 220 | 8510 Total | Water Admin | 4.2 | 2.9 | 3.3 | 3.1 | 3.1 | 3.4 | 3.5 | 4.0 | 3.4 | (0.6) |
| 220 | 8530 Total | New Salem Purification | 10.6 | 8.9 | 8.9 | 8.7 | 9.6 | 9.8 | 10.5 | 10.2 | 10.5 | 0.3 |
| 220 | 8535 Total | Clapper Purification | 4.4 | 5.1 | 5.1 | 5.3 | 5.4 | 5.2 | 4.5 | 4.5 | 4.5 | - |
| 220 | 8540 Total | Transmission | 10.5 | 11.0 | 12.8 | 13.7 | 13.8 | 12.0 | 13.0 | 13.0 | 12.0 | (1.0) |
| 230 | 8510 Total | Sewer Admin | 4.7 | 2.9 | 3.0 | 2.8 | 2.7 | 3.0 | 3.1 | 2.8 | 3.0 | 0.2 |
| 230 | 8515 Total | Collection | 7.0 | 8.0 | 8.0 | 8.0 | 8.7 | 9.2 | 8.0 | 8.0 | 9.0 | 1.0 |
| 230 | 8545 Total | Treatment | 7.0 | 7.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | - |
| Grand Total | | | 216.0 | 212.0 | 213.0 | 213.0 | 211.0 | 213.0 | 217.0 | 217.0 | 218.0 | - |

Property Tax Levies and Rates

| District | 2017 | | 2018 | | Change in Levy | | Change in Rate | |
|-------------------------|-------------------|---------------|-------------------|---------------|----------------|--------------|----------------|--------------|
| | Property Tax Levy | Tax Rate | Property Tax Levy | Tax Rate | | | | |
| General Fund | 2,393,213 | 0.65437 | 3,147,400 | 0.86263 | 754,187 | 31.51% | 0.208 | 31.83% |
| Highway | 6,161,219 | 1.68466 | 6,135,299 | 1.68154 | (25,920) | -0.42% | (0.003) | -0.19% |
| Water District | 2,146,180 | 0.56689 | 1,947,975 | 0.51831 | (198,205) | -9.24% | (0.049) | -8.57% |
| Sewer District | 1,427,648 | 0.43859 | 1,270,648 | 0.38818 | (157,000) | -11.00% | (0.050) | -11.49% |
| EMS | 1,183,339 | 0.30403 | 1,210,900 | 0.31244 | 27,561 | 2.33% | 0.008 | 2.77% |
| PILOTs | 346,447 | | 338,079 | | (8,368) | -2.42% | N/A | N/A |
| Vista Lighting District | 12,395 | | 13,395 | | 1,000 | 8.07% | N/A | N/A |
| | 13,670,441 | | 14,063,696 | | 393,255 | 2.88% | | |
| | | 3.6485 | | 3.7631 | | | 0.115 | 3.14% |

Tax Levy – Total amount received by the Town

Tax Rate – Percentage of property value paid by taxpayers

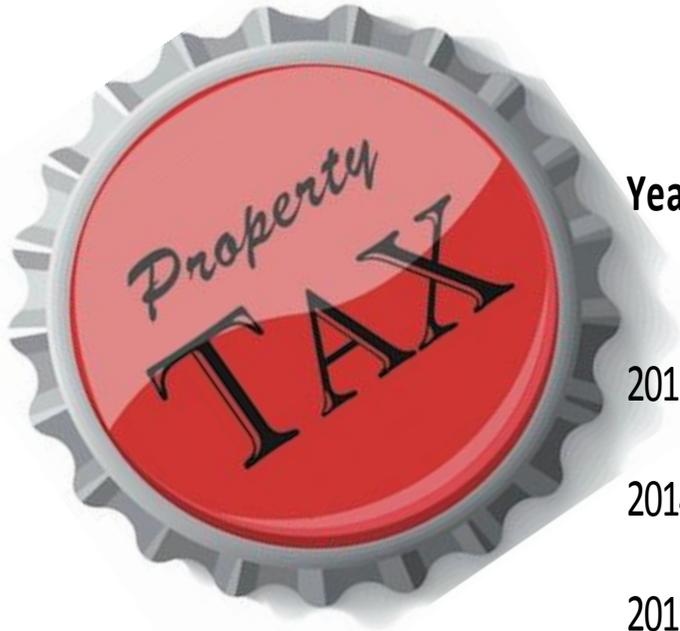
2018 Budget: Rebalancing the levy Among the Funds

- Each year we highlight the overall (blended) tax rate and levy to describe the budget's impact. We allocate tax levy where it's needed to pay for current operations within a tax cap environment
- The total tax levy (w/ PILOTs) changes annually; examples are +2.88% this year, +0.52% in 2016 and -3.38% in 2013
- The General Fund stayed constant from 2010 through 2012, when it dropped \$600K due to the expiration of a major PILOT agreement
 - The Town needed to reverse a prior Town Board decision to move recurring asphalt costs to debt in the Highway fund
 - The Town needed to cover a looming rate increase and step in the Albany water contract of \$325K annually in the Water Fund
- The General Fund stayed constant again from 2013 through 2016
 - The net change from 2010 to 2016 was a decrease of 19.98%
- In 2017, the Town began to prepare for new debt service costs of \$370K and has budgeted \$231K for 2 police officers not previously budgeted. Additionally, sales taxes are down this year

2018 Budget: Rebalancing the levy Among the Funds

| Annual Tax Levy Changes | | | | | | | | <u>Avg Ann</u> | | | <u>Avg Ann</u> |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|------------------|
| | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>Chng thru</u> | <u>2017</u> | <u>2018</u> | <u>Chng thru</u> |
| General Fund | 2,741,199 | 2,779,023 | 2,779,178 | 2,179,334 | 2,183,633 | 2,214,898 | 2,205,840 | -3.1% | 2,510,622 | 3,283,370 | 2.0% |
| Highway Fund | 5,185,201 | 5,291,561 | 5,452,775 | 5,774,290 | 5,952,681 | 6,331,342 | 6,354,045 | 2.9% | 6,400,341 | 6,350,240 | 2.3% |
| Water Fund | 1,910,800 | 1,945,194 | 1,945,194 | 2,012,748 | 2,012,748 | 1,879,829 | 2,137,704 | 1.6% | 2,146,180 | 1,947,975 | 0.2% |
| Sewer Fund | 1,500,230 | 1,527,234 | 1,527,234 | 1,627,234 | 1,627,234 | 1,689,144 | 1,423,905 | -0.7% | 1,427,648 | 1,270,648 | -1.8% |
| Ambulance Fund | 1,448,096 | 1,470,710 | 1,582,596 | 1,243,863 | 1,214,232 | 1,110,102 | 1,172,007 | -3.0% | 1,185,650 | 1,211,461 | -2.0% |
| Total & PILOTS | <u>12,785,526</u> | <u>13,013,722</u> | <u>13,286,977</u> | <u>12,837,470</u> | <u>12,990,528</u> | <u>13,225,315</u> | <u>13,293,501</u> | | <u>13,670,441</u> | <u>14,063,694</u> | |
| Tax Levy Change from PY | | 228,196 | 273,255 | (449,507) | 153,059 | 234,786 | 68,186 | | 376,939 | 393,253 | |
| Tax Levy % Change from PY | | 1.78% | 2.10% | -3.38% | 1.19% | 1.81% | 0.52% | | 2.84% | 2.88% | |

Below Tax Cap for the Seventh Straight Year



| Year | Tax Cap % | Growth Factor | Pension Exclusion | Maximum Levy Increase | Tax Levy Change | Tax Rate Change (Average) | CPI |
|------|-----------|---------------|-------------------|-----------------------|-----------------|---------------------------|-------|
| 2013 | 2.00% | 0.57% | 0.40% | 19.09% | -3.38% | 7.45% | 1.50% |
| 2014 | 1.66% | 0.47% | 0.00% | 3.74% | 1.13% | 3.04% | 1.60% |
| 2015 | 1.56% | 0.75% | 0.00% | 4.33% | 1.76% | -4.73% | 0.10% |
| 2016 | 0.73% | 0.20% | 0.00% | 2.41% | 0.63% | -0.20% | 1.30% |
| 2017 | 0.68% | 0.85% | 0.00% | 2.93% | 2.83% | 1.71% | 2.00% |
| 2018 | 1.84% | 1.02% | 0.00% | 3.19% | 2.88% | 3.12% | 2.20% |

Since 2012, we have been under the cap by **\$1.2 million**

Overtime 2013-2018

| Sum of OT as booked in G/L Departments | Annual OT | | | | Budget OT | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| General | | | | | | |
| Animal Control | 1,947.16 | 2,383.61 | 1,432.36 | 779.49 | 815.00 | 832.00 |
| Assessment | 4,201.23 | 14,978.21 | | | | |
| Building Department | 24.26 | 59.00 | 23.87 | | | |
| Community Beautification | | 782.60 | 825.90 | 723.77 | 1,019.00 | 1,019.00 |
| Comptroller | 130.71 | 233.48 | 12.50 | | | |
| DPW Administration | 519.53 | 723.55 | 112.47 | 297.95 | 3,060.00 | 3,569.00 |
| GIS | | | | 15.97 | | |
| Highway Administration | | 1,763.61 | 340.26 | | 509.00 | 0.00 |
| Justice Dept. | 195.81 | 215.71 | 66.54 | (17.89) | | |
| Maintenance | 3,194.71 | 7,919.63 | 8,410.41 | 13,997.47 | 8,161.00 | 12,241.00 |
| Mgmt Info Svcs | 1,683.45 | 6,445.56 | 496.94 | | 1,531.00 | 0.00 |
| Parks Administration | | | 1,337.87 | 1,229.25 | 0.00 | 1,545.00 |
| Parks Maintenance | | 13,199.24 | 18,508.67 | 15,693.05 | 19,379.00 | 18,870.00 |
| Parks Operations | 9,982.94 | 10.05 | 94.99 | | | |
| Planning Board & Departmt | 24.25 | 34.61 | 23.86 | 75.31 | | |
| Police | 666,210.81 | 570,519.50 | 552,016.12 | 508,979.52 | 384,376.00 | 399,202.00 |
| Sanitation | 5,593.97 | 18,374.76 | 18,662.80 | 17,408.35 | 19,685.00 | 20,064.00 |
| Senior Services Departmnt | 3,708.03 | 4,699.19 | 2,188.40 | 985.95 | 3,059.00 | 2,040.00 |
| Signs and Signals | 5,437.60 | 4,413.37 | 5,368.55 | 4,007.29 | 5,202.00 | 5,202.00 |
| Stormwater Management | | | 692.45 | 15.39 | | |
| Tax Collection | 599.57 | 668.01 | | | | |
| Telecommunicators | 138,935.58 | 121,107.76 | 100,172.52 | 128,719.49 | 109,140.00 | 72,500.00 |
| General Total | 842,389.61 | 768,531.45 | 710,787.48 | 692,910.36 | 555,936.00 | 537,084.00 |
| Highway | | | | | | |
| Brush and Leaves | 36,427.34 | 21,017.92 | 43,476.70 | 34,001.19 | | |
| General Road Repair | 110,780.92 | 99,319.61 | 69,910.70 | 77,442.77 | 280,501.00 | 265,200.00 |
| Highway Administration | | | 33,021.27 | 32,366.88 | | |
| Machinery | 21,711.54 | 1,894.04 | 2,406.04 | 44.89 | | |
| Snow Removal | 127,752.70 | 109,162.13 | 97,138.60 | 39,079.45 | | |
| Highway Total | 296,672.50 | 231,393.70 | 245,953.31 | 182,935.18 | 280,501.00 | 265,200.00 |
| Sewer | | | | | | |
| Administration | 110.01 | 1,403.83 | 1,203.05 | 1,234.16 | | |
| Sewer Collection | 50,667.92 | 54,946.22 | 52,148.21 | 40,652.97 | 42,744.00 | 40,184.00 |
| Sewer Treatment | 33,390.71 | 36,417.59 | 25,565.91 | 28,304.34 | 33,661.00 | 36,720.00 |
| So Alby Swr - Jt Swr Proj | 1,024.94 | 3,944.73 | | | | |
| Sewer Total | 85,193.58 | 96,712.37 | 78,917.17 | 70,191.47 | 76,405.00 | 76,904.00 |
| Water | | | | | | |
| Administration | 110.17 | 2,383.47 | 2,409.87 | 2,470.78 | | |
| Purification: New Salem | 55,999.62 | 85,583.03 | 88,450.93 | 83,191.30 | 86,701.00 | 89,760.00 |
| Purification: Clapper Rd. | 29,007.77 | 40,276.69 | 39,180.73 | 47,289.01 | 40,799.00 | 51,000.00 |
| Transmission | 64,449.45 | 73,267.97 | 88,870.78 | 83,891.29 | 76,059.00 | 74,884.00 |
| Water Total | 149,567.01 | 201,511.16 | 218,912.31 | 216,842.38 | 203,559.00 | 215,644.00 |
| Grand Total | 1,373,822.70 | 1,298,148.68 | 1,254,570.27 | 1,162,879.39 | 1,116,401.00 | 1,094,832.00 |



2018 Police Overtime

| Reporting Pay Period | Total Budget (A) | August 1 - August 31, 2017 | Cumulative Cost | Cum. % of Budget Used | |
|--|------------------|----------------------------|-----------------|-----------------------|-----------------|
| Dollars | | | | | |
| Town Funded OT (\$) | 327,000 | 35,140 | 207,108 | 63.3% | |
| Externally Funded OT (\$) | 57,376 | 3,821 | 45,972 | 80.1% | |
| Payroll \$s Charged by Month | 384,376 | 38,962 | 253,079 | 65.8% | |
| 2016 OT Payroll | 415,000 | 46,295 | 362,884 | 87.4% | |
| \$ Change from prior year | (30,624) | (7,333) | (109,804) | | |
| % Change | -7.4% | -15.8% | -30.3% | | |
| Hours | | | | | |
| 2017 OT Hours | 6,189.00 | 653.75 | 4,240.00 | 68.5% | |
| 2016 OT Hours | 7,795.00 | 821.25 | 6,481.50 | 83.1% | |
| Change (2016 to 2017) | (1,606.00) | (167.50) | (2,241.50) | | |
| % Change | -20.6% | -20.4% | -34.6% | | |
| 2016 YTD Hours - % of Actual to Total Year | | | | 72.6% | |
| 2015 YTD Hours - % of Actual to Total Year | | | | 60.1% | |
| 2014 YTD Hours - % of Actual to Total Year | | | | 67.6% | |
| 2013 YTD Hours - % of Actual to Total Year | | | | 61.8% | |
| OT Breakdown by Category | | | | | |
| | | 2016 | 2017 | YTD Total | YTD Diff |
| Court Appearances | | 83.00 | 163.75 | 635.75 | 154.25 |
| Court Security | | 48.75 | 34.25 | 323.00 | (298.75) |
| Detectives | | 99.25 | 64.75 | 340.00 | (50.50) |
| Lineup | | - | - | - | (242.50) |
| Other | | 14.00 | 32.00 | 170.50 | 37.75 |
| Patrol - Arrests/Unforseen | | 84.75 | 82.75 | 572.75 | (27.50) |
| Reimbursed OT | | 76.00 | 64.00 | 623.00 | (99.75) |
| Road Races/Parades/Public Events | | - | - | 6.00 | (56.25) |
| Sick Time | | 249.50 | 83.00 | 418.00 | (2,190.00) |
| Time Off (vac, mil, pers, comp) | | 103.00 | 63.25 | 222.25 | (115.50) |
| Training | | 63.00 | 66.00 | 125.00 | (156.50) |
| Total Actual OT Hours | | 821.25 | 653.75 | 3,436.25 | (3,045.25) |

