

TOWN OF BRIGHTON

2023 AFTER AMENDMENT FOR ADOPTED TOWN LEVY (10/26/2022)

SUMMARY OF TOWN BUDGET, "NET" BUDGETED SPENDING, AND PROPERTY TAX LEVY

Town Fund	Authorized Appropriations	Estimated Revenues	Appropriated Fund Balance	Appropriated Reserved Fund Balance*	Amount to be Raised in Taxes
A - General Fund	\$21,098,555	\$9,372,390	\$1,864,000	\$31,000	\$9,831,165
D - Highway Fund	\$6,387,945	\$1,455,595	\$375,000	\$0	\$4,557,350
L - Library Fund	\$2,414,900	\$86,605	\$90,000	\$0	\$2,238,295
V - Debt Service Fund	\$96,930	\$0	\$96,930	\$0	\$0
Total All Town Funds	\$29,998,330	\$10,914,590	\$2,425,930	\$31,000	\$16,626,810
<u>Less Interfund Transfers to/from:</u>					
- Highway Fund	(\$123,395)	(\$123,395)	\$0	\$0	\$0
- Debt Service Fund	(\$96,930)	\$0	(\$96,930)	\$0	\$0
Net Town Funds Budget	\$29,778,005	\$10,791,195	\$2,329,000	\$31,000	\$16,626,810
"NET" BUDGETED SPENDING	<u>\$29,778,005</u>	<u>\$27,221,920</u>			
<u>"Net" Budgeted Spending Comparison:</u>					
	2023 Tentative Town Budget	2022 Adopted Town Budget	Change in Dollars	Change As a Percent	
"Net" Budgeted Spending	\$29,778,005	\$27,221,920	\$2,556,085	9.39%	
<u>Tax Levy /Rate Comparison:</u>					
	2023 Tentative Town Budget	2022 Adopted Town Budget	Increase in Dollars	Increase As a Percent	
Town Budget Tax Levy	\$16,626,810	\$15,979,285	\$647,525	4.05%	
Town Assessed Valuation**	\$3,050,825,520	\$3,043,267,373	\$7,558,147	0.25%	
Town Budget A.V. Tax Rate	\$5.449938	\$5.250700	\$0.199238	3.79%	
Town Budget Taxes for Every \$100,000 of Taxable Assessed Value	\$544.99	\$525.07	\$19.92	3.79%	

* Appropriated: \$11,000 from Streetscape Reserve; \$20,000 from Quality of Life Reserve

**Total Town Taxable Assessed Valuation is as determined by the final Assessment Roll as maintained by the Monroe County Real Property Tax Office.

TOWN OF BRIGHTON
2023 ADOPTED BUDGET (10/26/2022)
SPECIAL DISTRICT SUMMARY

Special Districts	2023 Appropriations	2023 Estimated Revenues	2023 Appropriated Fund Balance	2023 Amount to be Raised in Charges	2022 Charges	Change in Dollars	Change as a Percent
SA - Ambulance Services District	\$457,410	\$370	\$12,000	\$445,040	\$429,690	\$15,350	3.57%
SB - Business Improvement Dist. #1	\$1,790	\$0	\$100	\$1,690	\$1,535	\$155	10.10%
SD - Drainage Districts	\$6,685	\$320	\$0	\$6,365	\$6,015	\$350	5.82%
SF - W Brighton Fire Protection Dist.	\$108,180	\$0	\$40,000	\$68,180	\$103,750	(\$35,570)	-34.28%
SK - Sidewalk Districts	\$273,540	\$0	\$5,000	\$268,540	\$221,425	\$47,115	21.28%
SL - Street Lighting Districts	\$413,570	\$190	\$8,500	\$404,880	\$361,990	\$42,890	11.85%
SM - Sidewalk Snow Removal Districts	\$76,695	\$0	\$0	\$76,695	\$69,365	\$7,330	10.57%
SN - Neighborhood Improvement District	\$4,250	\$0	\$0	\$4,250	\$4,250	\$0	0.00%
SP - Park Maintenance Special District	\$5,785	\$0	\$1,000	\$4,785	\$4,175	\$610	14.61%
SR - Refuse Collection Districts	\$1,266,555	\$0	\$5,000	\$1,261,555	\$1,158,290	\$103,265	8.92%
SS - Sanitary Sewer Districts	\$1,964,575	\$49,340	\$55,000	\$1,860,235	\$1,734,600	\$125,635	7.24%
SW - Consolidated Water District	\$35,010	\$35,010	\$0	\$0	\$0	\$0	0.00%
Total Special Districts	\$4,614,045	\$85,230	\$126,600	\$4,402,215	\$4,095,085	\$307,130	7.50%

TOWN OF BRIGHTON
2023 BUDGET**2023 “Tax Cap” Calculation (Town & Special Districts)**

per Chapter 97 of the Laws of 2011

Calculation Component		Amount		Description
1	Prior Year Total Tax Levy (2022)	\$20,074,370	X	Total Levied in 2022 for Town and Special Districts
2	Tax Base Growth Factor	1.0002	+	Adjustment from NYS (takes into account growth of real property base) (.25% - one quarter of one percent)
3	PILOTS Receivable in 2022	\$471,150	x	Total Payments-in-lieu of Taxes for 2022
4	Allowable Levy Growth Factor	1.02	-	Lesser of Inflation or 2% (the State Comptroller's tax inflation amount is published at 2.0%)
5	PILOTS Receivable in 2023	\$493,400	+	Total Payments-in-lieu of Taxes for 2023
6	Available Carryover from 2022	\$90,033	+	Lesser of 2022 Tax Levy Limit minus actual 2022 Levy, or 1.5% of 2022 Tax Levy Limit before Exclusions, which ever is less
7	Exclusion – Pension	\$0	=	Employee Retirement (ERS) and Police & Fire (PFRS) system contribution rates increased over previous year (no exclusion for 2023)
8	2023 Tax Levy Limit	\$20,557,159		The maximum allowable under the State Tax Cap Law without a Town Board override
9	Allowable Increase from 2022	\$482,789		
10	Allowable % Increase from 2022	2.41%		Allowable percentage increase in Total Tax Levy

11	2023 Town Funds Preliminary Tax Levy	\$16,626,810		Town Funds (General, Highway, Library, Debt Service)
	2023 Special District Preliminary Tax Levy	\$4,402,215		All Special Districts
	Total 2023 Preliminary Tax Levy (All Funds)	\$21,029,025		Total Preliminary Tax Levy for all Funds controlled by Town Board
12	2023 Preliminary Budget % Increase	4.76%		Preliminary Budget Tax levy percentage increase for 2023

tax cap under (over)	(\$471,866)
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