

TOWN OF BRIGHTON

2024 AFTER AMENDMENT FOR ADOPTED TOWN LEVY (10/25/2023)

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 | \$21,727,290 | \$9,646,735 | \$1,864,000 | \$47,000 | \$10,169,555 |
| D - Highway Fund | \$6,682,405 | \$1,523,645 | \$375,000 | \$0 | \$4,783,760 |
| L - Library Fund | \$2,493,155 | \$85,905 | \$90,000 | \$0 | \$2,317,250 |
| V - Debt Service Fund | \$89,600 | \$0 | \$89,600 | \$0 | \$0 |
| Total All Town Funds | \$30,992,450 | \$11,256,285 | \$2,418,600 | \$47,000 | \$17,270,565 |
| <u>Less Interfund Transfers to/from:</u> | | | | | |
| - Highway Fund | (\$127,610) | (\$127,610) | \$0 | \$0 | \$0 |
| - Debt Service Fund | (\$89,600) | \$0 | (\$89,600) | \$0 | \$0 |
| Net Town Funds Budget | \$30,775,240 | \$11,128,675 | \$2,329,000 | \$47,000 | \$17,270,565 |
| "NET" BUDGETED SPENDING | <u>\$30,775,240</u> | <u>\$29,778,005</u> | | | |
| <u>"Net" Budgeted Spending Comparison:</u> | | | | | |
| | 2024 Tentative Town Budget | 2023 Adopted Town Budget | Change in Dollars | Change As a Percent | |
| "Net" Budgeted Spending | \$30,775,240 | \$29,778,005 | \$997,235 | 3.35% | |
| <u>Tax Levy /Rate Comparison:</u> | | | | | |
| | 2024 Tentative Town Budget | 2023 Adopted Town Budget | Increase in Dollars | Increase As a Percent | |
| Town Budget Tax Levy | \$17,270,565 | \$16,626,810 | \$643,755 | 3.87% | |
| Town Assessed Valuation** | \$3,047,527,445 | \$3,050,825,520 | (\$3,298,075) | -0.11% | |
| Town Budget A.V. Tax Rate | \$5.667074 | \$5.449938 | \$0.217136 | 3.98% | |
| Town Budget Taxes for Every \$100,000 of Taxable Assessed Value | \$566.71 | \$544.99 | \$21.71 | 3.98% | |

* Appropriated: \$25,000 from Quality of Life Reserve & \$22,000 from Assessment 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
2024 ADOPTED BUDGET (11/08/2023)
SPECIAL DISTRICT SUMMARY

| Special Districts | 2024 Appropriations | 2024 Estimated Revenues | 2024 Appropriated Fund Balance | 2024 Amount to be Raised in Charges | 2023 Charges | Change in Dollars | Change as a Percent |
|---|---------------------|-------------------------|--------------------------------|-------------------------------------|--------------------|-------------------|---------------------|
| SA - Ambulance Services District | \$451,790 | \$1,445 | \$0 | \$450,345 | \$445,040 | \$5,305 | 1.19% |
| SB - Business Improvement Dist. #1 | \$1,795 | \$0 | \$0 | \$1,795 | \$1,690 | \$105 | 6.21% |
| SD - Drainage Districts | \$6,675 | \$320 | \$0 | \$6,355 | \$6,365 | (\$10) | -0.16% |
| SF - W Brighton Fire Protection District* | \$0 | \$0 | \$0 | \$0 | \$68,180 | (\$68,180) | -100.00% |
| SK - Sidewalk Districts | \$327,770 | \$3,000 | \$0 | \$324,770 | \$268,540 | \$56,230 | 20.94% |
| SL - Street Lighting Districts | \$417,875 | \$205 | \$10,000 | \$407,670 | \$404,880 | \$2,790 | 0.69% |
| SM - Sidewalk Snow Removal Districts | \$78,865 | \$0 | \$0 | \$78,865 | \$76,695 | \$2,170 | 2.83% |
| SN - Neighborhood Improvement District | \$27,970 | \$0 | \$0 | \$27,970 | \$4,250 | \$23,720 | 558.12% |
| SP - Park Maintenance Special District | \$5,730 | \$0 | \$500 | \$5,230 | \$4,785 | \$445 | 9.30% |
| SR - Refuse Collection Districts** | \$1,322,695 | \$6,000 | \$0 | \$1,316,695 | \$1,261,555 | \$55,140 | 4.37% |
| SS - Sanitary Sewer Districts | \$2,110,660 | \$89,695 | \$90,000 | \$1,930,965 | \$1,860,235 | \$70,730 | 3.80% |
| SW - Consolidated Water District | \$33,990 | \$33,990 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total Special Districts | \$4,785,815 | \$134,655 | \$100,500 | \$4,550,660 | \$4,402,215 | \$148,445 | 3.37% |

TOWN OF BRIGHTON
2024 BUDGET - ADOPTED 10 25 2023

2024 "Tax Cap" Calculation (Town & Special Districts)

per Chapter 97 of the Laws of 2011

| Calculation Component | | Amount | Description | |
|-----------------------|---------------------------------------|------------------|-------------|---|
| 1 | Prior Year Total Tax Levy (2023) | \$21,029,025 | X | Total Levied in 2023 for Town and Special Districts |
| 2 | Tax Base Growth Factor | 1.0000 | + | Adjustment from NYS (takes into account growth of real property base) (.25% - one quarter of one percent) |
| 3 | PILOTS Receivable in 2023 | \$493,400 | x | Total Payments-in-lieu of Taxes for 2023 |
| 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 2024 | \$607,305 | + | Total Payments-in-lieu of Taxes for 2024 |
| 6 | Available Carryover from 2023 | \$0 | + | Lesser of 2023 Tax Levy Limit minus actual 2023 Levy, or 1.5% of 2023 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 2024) |
| 8 | 2024 Tax Levy Limit | \$21,345,569 | | The maximum allowable under the State Tax Cap Law without a Town Board override |
| 9 | Allowable Increase from 2023 | \$316,544 | | |
| 10 | Allowable % Increase from 2023 | 1.51% | | Allowable percentage increase in Total Tax Levy |

| | | | | |
|----|--|---------------------|--|--|
| 11 | 2024 Town Funds Preliminary Tax Levy | \$17,270,565 | | Town Funds (General, Highway, Library, Debt Service) |
| | 2024 Special District Preliminary Tax Levy | \$4,550,660 | | All Special Districts |
| | Total 2024 Preliminary Tax Levy (All Funds) | \$21,821,225 | | Total Preliminary Tax Levy for all Funds controlled by Town Board |
| 12 | 2024 Preliminary Budget % Increase | 3.77% | | Preliminary Budget Tax levy percentage increase for 2024 |

| | |
|----------------------|-------------|
| tax cap under (over) | (\$475,656) |
|----------------------|-------------|