



Town of East Greenbush

Public Hearing

2023 Preliminary Budget

Thursday, November 10, 2022

6:00 PM

2023 Budget Schedule

Step in Budget Process	Date Required by Town Law	Date Required by Town Budget Officer
<ul style="list-style-type: none"> ✓ Submission of department requests to the Budget Officer 	September 20 th (Town Law Section 104)	August 4, 2022
<ul style="list-style-type: none"> ✓ Tentative Budget filed with Town Clerk 	September 30 th (Town Law Section 106)	September 30, 2022
<ul style="list-style-type: none"> ✓ Tentative Budget presented to Town Board 	October 5 th (Town Law Section 106)	October 5, 2022
<ul style="list-style-type: none"> ✓ Town Board Approves Preliminary Budget 	Prior to Public Hearing - Upon completion of review & modification of Tent. Budget (Town Law Section 106)	October 21, 2022
<ul style="list-style-type: none"> • Public Hearing: 2023 Budget Presentation 	Thursday Following General Election (Town Law Section 108)	November 10, 2022
<ul style="list-style-type: none"> • Final Revisions to the Preliminary Budget 	After public hearing but prior to adoption (Town Law Section 109)	November 14, 2022
<ul style="list-style-type: none"> • Adoption of 2023 Budget 	No later than November 20 th . (Town Law Section 109)	November 16, 2022

2023 Budget Overview:

- No Tax Increase;
- Funding to fill full-time positions in the Human Resources, Community & Recreation & Public Works Department and part-time positions in the Town Clerk's Office, Building Department & Court Office;
- An updated Funds Balance Analysis page that accurately reflects the strong financial position of the Town and includes a detailed look at the role of GEIS Funds in funding Town Projects;
- Separate funding and accounting for our Municipal Separate Storm Sewer Systems (MS4) program and \$113,000 for slip lining of storm drains;



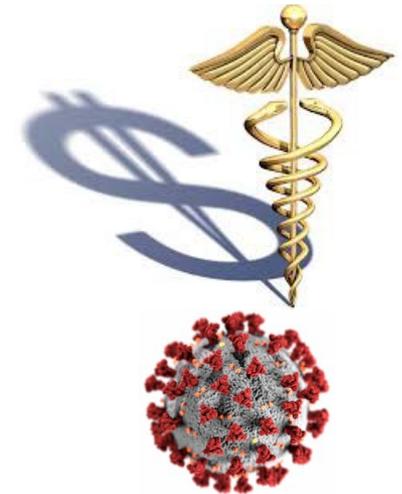
2023 Budget Includes Funding For:

- Repairs to the Highway Garage and Salt Shed
- Implementation of a Veteran's Flag Program to honor our Veterans in public spaces;
- Maintenance of the Empire State Trail;
- The next phase of the update of the Town's Comprehensive Plan, Zoning Map and GEIS document;
- Increased odor control at the Wastewater Treatment Plant.



2023 Budget Challenges

1. Inflation;
2. Bruen Rescue Squad reached a new labor agreement with employees, thus initiating a 8.24% increase in the tax levy;
3. Significant increase in OSC projections for NYS and Police retirement systems;
4. The substantial long-term debt service obligations arising primarily from borrowings from the Rensselaer County Water and Sewer Authority (RCWSA) and the Environmental Facilities Corporation (EFC) will hamper budgeting efforts in the near and long terms;
5. The rising cost of municipal insurance (est. 7%) and medical insurance (CDPHP-7.1% & MVP-9.6%).
6. Post-employment benefit obligations are significant. The auditors concluded that we currently have \$48,733,397 in Post Employment Benefit Liability.



2023 Budget – Tax Levy

Townwide Taxes

Levy Actual	2022	2023	Variance Increase/(Decrease)	
General - Townwide	\$ 4,464,522	\$ 4,383,919	(\$ 80,603)	(1.81 %)
Highway - Townwide	\$ 2,626,444	\$ 2,626,444	\$ 0.00	0%
Ambulance	\$ 658,081	\$ 712,281	\$ 54,200	8.24 %



2023 Budget – Tax Levy Special Districts

Levy Actual	2022	2023	Variance Increase/(Decrease)	
Consolidated General Water	\$ 502,529	\$ 484,034	(\$ 18,495)	(3.68%)
Consolidated General Sewer	\$ 1,062,318	\$ 1,107,216	\$ 44,898	4.23%



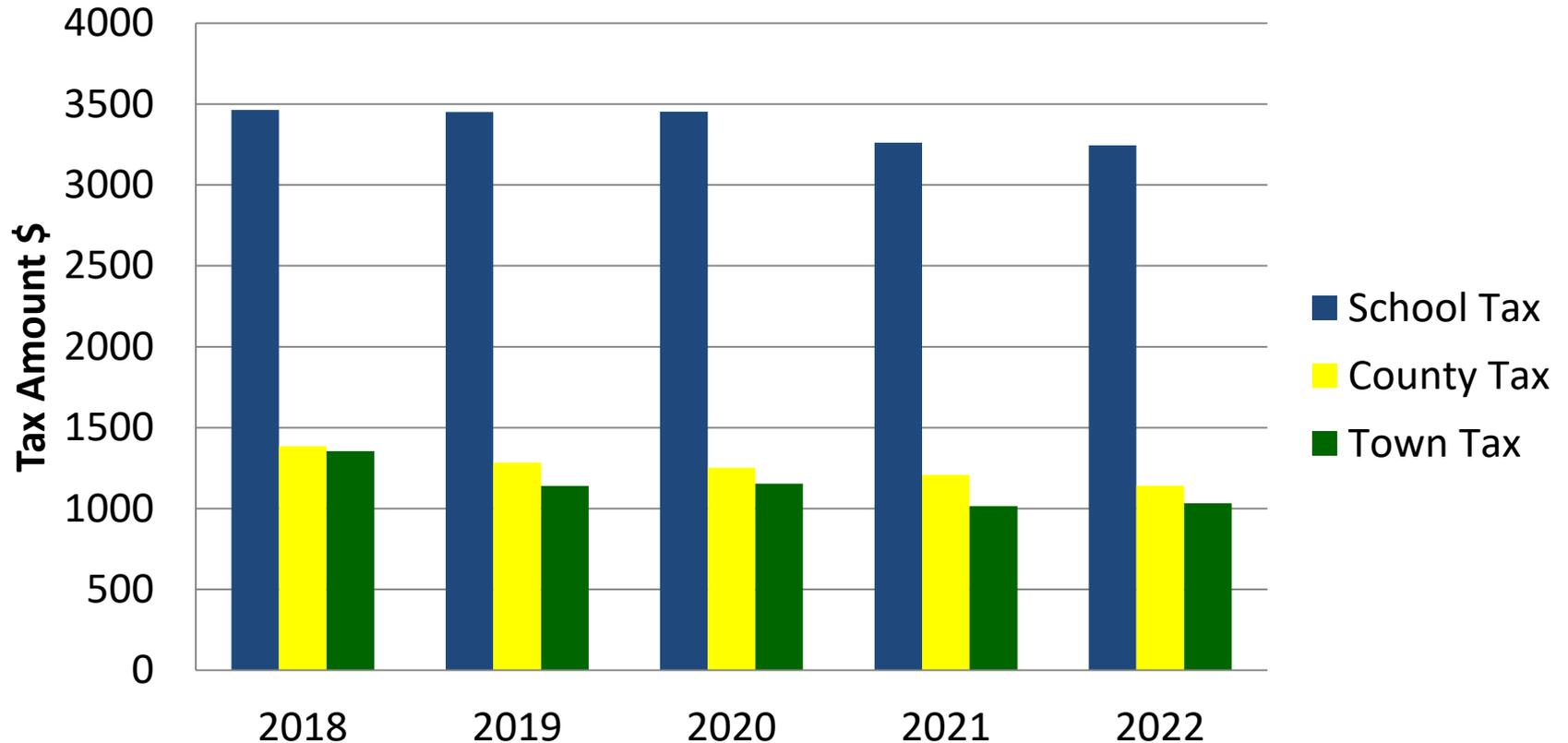
2023 Budget – Tax Cap Calculator

2023 Preliminary	
9,313,894	2022 Tax Levy (OSC Reviewed)
<u>1.0051</u>	x Tax Base Growth Factor (Determined by OSC)
9,361,395	= Total Prior Year Tax with Economic Growth
<u>656,262</u>	+ PILOT payments receivable in prior fiscal year
10,017,657	= Tax Base before inflation
1.0200	x Allowable levy growth factor for 2023 (Determined by OSC)
10,218,010	Total Prior Year Tax with Inflation
736,262	- PILOT payments receivable in coming year
144,008	+ Available Carryover (Determined by OSC)
-	- Savings Realized from Transfer of Local Government Functions (OSC Reviewed)
9,625,756	Tax Levy Limitation for 2023
-	+ Court Orders/Judgments
<u>-</u>	+ Retirement Exclusion (Determined by OSC)
9,625,756	Tax Levy Limit, Adjusted for Transfers, plus Exclusions
9,313,894	2023 Proposed Tax Levy
(311,862)	Difference Between Proposed Levy and Actual Levy Limit
-3.24%	% of Tax Cap Not Used



Five Year Comparison of Taxes

East Greenbush Tax Bill Comparison



Town Tax does not include the Library or Fire Districts



Five Year Comparison of Taxes

Single Family Home Valued at \$200,000

Tax	2018	2019	2020	2021	2022	2023 Estimate
Town General	\$614	\$574	\$569	\$548	\$538	\$532
Town Highway	\$286	\$279	\$307	\$315	\$316	\$316
Ambulance	\$73	\$70	\$68	\$67	\$68	\$73
General Sewer	\$88	\$80	\$77	\$77	\$78	\$80
General Water	<u>\$205</u>	<u>\$57</u>	<u>\$55</u>	<u>\$52</u>	<u>\$34</u>	<u>\$33</u>
Total Tax	\$1,266	\$1,060	\$1,076	\$1,059	\$1,034	\$1,034

Town Tax does not include the Library or Fire Districts



Questions?





Town of East Greenbush

Public Hearing

2023 Cost Allocation for Water & Sewer

Thursday, November 10, 2022

Water & Sewer Cost

- Operation and Maintenance cost are funded by user fees.
- Debt Service and Capital Costs are funded by the Tax Levy.

Property Type	Property Class Code	Units
Exempt	Varies - Cemetery, Land Under Water, Drainage Facilities, ROWs, Public Utilities	0
Government facility	651, 662, 682, 695, 820s, 850s	0
Vacant and Ag Land		
Agricultural	105,120, 140, 150, 170	1
Residential	310, 311, 312, 314, 320, 321, 322, 323	1
Commercial	330, 331, 340, 380	1.5
Residential Rural, Vacant Ag/Abandoned Ag, Residential over 10 ac, Other Vacant Rural Land	105, 320, 321, 322, 323	1
Residential		
Single Family Home	210	1
Home with Apartment, 2 Family Home	215	1.5
2 Family Home	220	2
3 Family Home	230	3
Residential w acreage	240, 280s	1*
Commercial		
Apartments/Manufactured Home Parks	411, 416	1*
Hotel/Motel	414, 415	0.5*
Restaurants & Fast Food	421, 426	8
Diners & Bars	422, 423, 424, 425	3
Auto dealers, Service Stations, Body Shops	431, 432, 433	1
Car Washes	434, 435, 436	**
Parking Garage, Lots	437, 438, 439	1
Warehouse & Storage	440, 441, 442, 449	1
Truck Terminal	447	17
Large Retail	450, 451, 453, 454	47
Medium Retail/Neighborhood shopping center	452, 456	25
Small Retail, Dealerships, Funeral Home, Kennel	455, 457, 471, 472	2
Banks	460, 461, 462, 463	1
Office and Professional Building	464, 465	10
Multi-use, Row Type, Converted Residence	480, 482, 483	1
Small Commercial, Minimarts	484, 485, 486	4
Recreation and Entertainment	512, 534, 541, 543, 544, 546, 552, 554, 557	15
Schools	612	**
Colleges	613	**
Library Religious, Special Institutions, Benevolent	611, 614, 620, 632	1
Nursing Homes/Other Health	633, 642	50
Government Office	652	2
Manufacturing and Processing	710, 712, 714	**
Mining	720, 721	1
Communications & Gas Regulating	831, 837, 873	1
November 2022		
Approved by Resolution #xx-2022 xx/xx/xxx		* = Assessed For Each Dwelling Unit ** = Annual Water Use/7,300 CU FT or 55,000 Gal.

Water & Sewer Capital Cost

		2022	2023	Change
Water Debt Units in District		14,670	14,784	+ 114
Per Debt Unit Cost		\$ 34.25	\$ 32.74	- \$1.51
Sewer Debt Units in District		13,650	13,790	+ 140
Per Debt Unit Cost		\$ 77.82	\$ 80.29	+ \$2.47
2023 Actuals Debt Unit Cost may vary due to rounding or debt unit changes from now to the end of the year.				

Water & Sewer Operation & Maintenance Cost

Water		2022	2023	Change
East Greenbush Users	Per 100 Cubic Feet	\$ 3.74	\$ 3.74	0
	Per 1,000 Gallons	\$ 5.00	\$ 5.00	0
Out of Town Users	Per 100 Cubic Feet	\$ 7.50	\$ 7.50	0
	Per 1,000 Gallons	\$ 5.61	\$ 5.61	0

Sewer			2022	2023	Change
East Greenbush Users	Per 100 Cubic Feet	Minimum up to 1,400 CF	\$ 40.17	\$ 40.17	0
		Overage per 100 CF	\$ 2.87	\$ 2.87	0
	Per 1,000 Gallons	Minimum up to 10,500 G	\$ 40.17	\$ 40.17	0
		Overage per 1,000 G	\$ 3.84	\$ 3.84	0
Out of Town Users	Per 100 Cubic Feet	Minimum up to 1,400 CF	\$ 80.34	\$ 80.34	0
		Overage per 100 CF	\$ 5.74	\$ 5.74	0
	Per 1,000 Gallons	Minimum up to 10,500 G	\$ 80.34	\$ 80.34	0
		Overage per 1,000 G	\$ 7.68	\$ 7.68	0