

TOWN OF BRIGHTON
 2019 ADOPTED BUDGET
 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	\$18,028,665	\$8,262,925	\$800,000	\$85,000	\$8,880,740
D - Highway Fund	\$5,691,905	\$1,215,030	\$350,000	\$0	\$4,126,875
L - Library Fund	\$2,155,255	\$131,000	\$45,000	\$0	\$1,979,255
V - Debt Service Fund	\$33,905	\$0	\$33,905	\$0	\$0
Total All Town Funds	\$25,909,730	\$9,608,955	\$1,228,905	\$85,000	\$14,986,870
<u>Less Interfund Transfers to/from:</u>					
- Highway Fund	(\$77,730)	(\$77,730)	\$0	\$0	\$0
- Debt Service Fund	(\$33,905)	\$0	(\$33,905)	\$0	\$0
Net Town Funds Budget	\$25,798,095	\$9,531,225	\$1,195,000	\$85,000	\$14,986,870
"NET" BUDGETED SPENDING	\$25,798,095				
<u>"Net" Budgeted Spending Comparison:</u>					
	2019 Tentative Town Budget	2018 Adopted Town Budget	Change in Dollars	Change As a Percent	
"Net" Budgeted Spending	\$25,798,095	\$25,125,620	\$672,475	2.68%	
<u>Tax Levy /Rate Comparison:</u>					
	2019 Tentative Town Budget	2018 Adopted Town Budget	Increase in Dollars	Increase As a Percent	
Town Budget Tax Levy	\$14,986,870	\$14,719,840	\$267,030	1.81%	
Town Assessed Valuation**	\$3,020,631,021	\$2,639,218,053	\$381,412,968	14.45%	
Town Budget A.V. Tax Rate	\$4.961503	\$5.577349	(\$0.615846)	-11.04%	
Town Budget Taxes for Every \$100,000 of Taxable Assessed Value	\$496.15	\$557.73	(\$61.58)	-11.04%	

* \$75,000 Appropriated from Workers Compensation Reserve; \$10,000 from Streetscape Reserve

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

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SPECIAL DISTRICT SUMMARY**

Special Districts	2019 Appropriations	2019 Estimated Revenues	2019 Appropriated Fund Balance	2019 Amount to be Raised in Charges	2018 Charges	Change in Dollars	Change as a Percent
SA - Ambulance Services District	\$396,700	\$315	\$12,000	\$384,385	\$359,260	\$25,125	6.99%
SB - Business Improvement Dist. #1	\$1,805	\$0	\$150	\$1,655	\$1,840	(\$185)	-10.05%
SD - Drainage Districts	\$6,235	\$300	\$0	\$5,935	\$5,495	\$440	8.01%
SF - W Brighton Fire Protection Dist.	\$1,444,220	\$86,960	\$100,000	\$1,257,260	\$1,134,720	\$122,540	10.80%
SK - Sidewalk Districts	\$174,225	\$0	\$10,000	\$164,225	\$178,265	(\$14,040)	-7.88%
SL - Street Lighting Districts	\$354,830	\$170	\$20,550	\$334,110	\$288,970	\$45,140	15.62%
SM - Sidewalk Snow Removal Districts	\$58,990	\$0	\$885	\$58,105	\$31,870	\$26,235	82.32%
SN - Neighborhood Improvement District	\$5,225	\$0	\$1,000	\$4,225	\$1,200	\$3,025	252.08%
SP - Park Maintenance Special District	\$5,405	\$0	\$960	\$4,445	\$3,500	\$945	27.00%
SR - Refuse Collection Districts	\$890,840	\$0	\$40	\$890,800	\$866,150	\$24,650	2.85%
SS - Sanitary Sewer Districts	\$2,053,345	\$122,705	\$61,000	\$1,869,640	\$1,792,400	\$77,240	4.31%
SW - Consolidated Water District	\$29,640	\$29,640	\$0	\$0	\$0	\$0	0.00%
Total Special Districts	\$5,421,460	\$240,090	\$206,585	\$4,974,785	\$4,663,670	\$311,115	6.67%

TOWN OF BRIGHTON
2019 BUDGET

2019 “Tax Cap” Calculation (Town & Special Districts)

per Chapter 97 of the Laws of 2011

Calculation Component		Amount		Description
1	Prior Year Total Tax Levy (2018)	\$19,383,510	X	Total Levied in 2018 for Town and Special Districts
2	Tax Base Growth Factor	1.0011	+	Adjustment from NYS (takes into account growth of real property base)
3	PILOTS Receivable in 2018	\$599,812	x	Total Payments-in-lieu of Taxes for 2018
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 2019	\$495,600	+	Total Payments-in-lieu of Taxes for 2019
6	Available Carryover from 2018	\$127,393	+	Lesser of 2018 Tax Levy Limit minus actual 2018 Levy, or 1.5% of 2018 Tax Levy Limit before Exclusions, which ever is less
7	Exclusion – Pension	\$0	=	Employee Retirement (ERS) and Police & Fire (PFRS) system contribution rates decreased over previous year
8	2019 Tax Levy Limit	\$20,036,530		The maximum allowable under the State Tax Cap Law without a Town Board override
9	Allowable Increase from 2018	\$653,020		
10	Allowable % Increase from 2018	3.37%		Allowable percentage increase in Total Tax Levy
11	<i>2019 Town Funds Preliminary Tax Levy</i>	<i>\$14,986,870</i>		<i>Town Funds (General, Highway, Library, Debt Service)</i>
	<i>2019 Special District Preliminary Tax Levy</i>	<i>\$4,974,785</i>		<i>All Special Districts</i>
	Total 2019 Preliminary Tax Levy (All Funds)	\$19,961,655		Total Preliminary Tax Levy for all Funds controlled by Town Board
12	2019 Preliminary Budget % Increase	2.98%		Preliminary Budget Tax levy percentage increase for 2019