

# **Town of Macedon Wayne County, NY**

FY25 Preliminary Budget Public Hearing  
November 7, 2024

# The Budget Process

Spending requests and revenue plans were due from department heads by September 10.

Supervisor delivered her initial (**Tentative**) budget to the Board in early October.

Four budget workshops were held (10/8, 10/14, 10/24, 10/28) to iterate on the **Preliminary** Town Board budget.

Tonight's P5 is the fifth iteration.

Tonight's hearing is to gather comments and questions, and decide if any further changes are to be made.

Upon passage by the Town Board, the result will be known as the **Adopted** budget for 2025.

# Facts about 2025 Budget

- **Employee Wages** Overall down 3%
  - Standard raise this year is 3% (with some exceptions)
  - ↘ Highway: Attrition not replaced. (Reduction of two employees)
  - ↘ Drainage: outsourcing of labor
  - ↘ Fire Marshal: Not an employee any longer
  - ↘ Police: One sergeant vacancy not filled.
  - ↗ Parks: Conversion of PT position to FT.
  - ↗ Ambulance: Additional PT position.

# Facts about 2025 Budget

- **Employee Benefits** Overall up more than 30%
  - NYS Employee Retirement system contribution up nearly 40%
  - NYS Police Retirement contribution up nearly 80%
  - Workman's Comp premium down 7%
  - Health Insurance Premiums (Employer Share) up 30%
- **Public Safety** remains a focus:

• Police Budget	\$1,047,000	9% of spending
• Ambulance Budget	\$ 753,000	7%
• Fire Protection	\$ 760,000	7%

# Facts about 2025 Budget

- Significant requests not granted:
  - Website redesign
  - Audio-Visual improvements in Main Meeting room
  - Final paving phase at 30/32 Main St.
  - Reserving cash for one of two longer-term road projects.
  - 10-wheel dump truck, to replace 2001.
  - Cut one of two highway pickup trucks.
    - Purchase one for Parks Dept. instead.
  - New ambulance deferred for one year.
  - New zero-turn mower (Parks) deferred for one year..
  - One of two new police cars in 2025, deferred.

# Facts about 2025 Budget

- General Fund (A/DA)
  - Revenues **up** \$492K
  - Expenses **up** \$513K
  - Applied Fund Balance **down** \$110,000
  - Tax Levy therefore **up** \$130,637
    - On last year's tax base, that would have meant a 5.1% rate increase.
- Tax Base **grew** by \$7.8 million (1%)
  - this lessens the increase to 4.1%
  - Board was facing huge increases in tax rate prior to the workshops where tough decisions were made to reduce spending.
  - last year's increase was 3.78%

2025 Town of Macedon Budget Summary P5		EXPENSES		minus REVENUES		minus APPLIED FB		resulting TAX LEVY		divided by TAX BASE		yields TAX RATE		% or ¢
		Prior Year	2025	Prior Year	2025	Prior Year	2025	Prior Year	2025	Prior Year	2025	Prior Year	2025	CHANGE PER THOU
A	GENERAL TOWN-WIDE	5,735,332	6,367,756	4,514,644	4,984,313	350000	250,000	870,688	1,133,443	816,218,741	824,028,411	1.066733	1.375490	4.10%
DA	HIGHWAY TOWN-WIDE	2,584,266	2,465,051	718,738	741,642	175000	165,000	1,690,527	1,558,409	816,218,741	824,028,411	2.071169	1.891207	
SD	DRAINAGE: (TOWN)	143,953	60,509	7,197	0			136,756	60,509	736,282,560	742,340,552	0.185738	0.081511	-10.42 ¢
SD2	DRAINAGE: (HAMLET)	40,575	17,056	0	0			40,575	17,056	104,610,949	108,421,630	0.387867	0.157314	-23.06 ¢
SF1	FIRE PROT: MAC. CENTER	286,193	296,725	0	0			286,193	296,725	379,455,822	380,631,018	0.754220	0.779561	2.53 ¢
SF2	FIRE PROT: MACEDON SO.	342,064	367,772	0	0			342,064	367,772	364,442,778	367,884,238	0.938595	0.999695	6.11 ¢
SF3	FIRE DIST: WALWORTH	11,793	13,512	0	0			11,793	13,512	8,388,575	8,704,529	1.405841	1.552295	14.65 ¢
SF4	FIRE PROT: HAMLET	116,143	82,748	0	0	37400		78,743	82,748	104,610,949	108,421,630	0.752722	0.763206	1.05 ¢
SG	SIDEWALK - GANANDA	1,750	1,750	0	0	750		1,000	1,750	113,279,878	112,484,108	0.008828	0.015558	0.67 ¢
SV	SIDEWALK - HAMLET	12,460	9,262	0	0			12,460	9,262	40,391,285	43,600,489	0.308483	0.212419	-9.61 ¢
SL1	LIGHTING: MAC. CENTER	2,320	2,320	0	0			2,320	2,320	9,794,693	9,783,681	0.236863	0.237130	0.03 ¢
SL2	LIGHTING: GANANDA	19,800	19,800	0	0	5000		14,800	19,800	117,727,778	116,932,008	0.125714	0.169329	4.36 ¢
SL3	LIGHTING: MAC. COMMONS	1,050	1,050	0	0			1,050	1,050	4,100,000	4,100,000	0.256098	0.256098	0.00 ¢
SL4	LIGHTING: PARKWOOD	3,900	3,900	0	0			3,900	3,900	30,237,400	30,239,400	0.128979	0.128971	0.00 ¢
SL5	LIGHTING: HAMLET	30,310	30,310	0	0			30,310	30,310	105,536,473	109,347,154	0.287199	0.277191	-1.00 ¢
SS1	SEWER: MACEDON	292,806	354,046	0	0	23000	37,635	269,806	316,411	719	744.5	375.25	425.00	13.26%
SS2	SEWER: GANANDA	406,426	474,911	0	0			406,426	474,911	998	1,000	407.24	474.91	16.62%
SS3	SEWER: HAMLET	324,570	371,381	0	0	25000	19,481	299,570	351,900	797	782	375.87	450.00	19.72%
F	WATER PROJECT - HAMLET	151,150	188,160	151,150	0			0	188,160	104,610,949	784	0.000000	240.00	new
SV1	BRUSH AND LEAF - HAMLET	39,286	48,030	0	0			39,286	48,030	105,544,400	109,355,081	0.372222	0.439210	6.7 ¢
<b>TOTAL BUDGET</b>		10,546,147	11,176,049	5,391,729	5,725,955	616150	472,116	4,538,267	4,977,977					

# Special Districts

- Budget Summary page shows increase or decrease (in cents per thousand) for each special district.
- Sewer districts are not ad-valorem. Instead, each property pays a flat EDU rate.
  - Most residential properties are 1 EDU.
  - Businesses or multi-unit housing are multiple EDUs.
  - Each of the three sewer districts raises a different amount, depending on available fund balance.

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Tax Cap Situation

"Tax Cap" Levy Limit Calculation			
Prior Year Tax Levy	4,538,267	Proposed Tax Levy	4,977,977
Less Prior Year SF3	-11,793	Less Curr Year SF3	-13,512
subtotal	4,526,474	Qualified Levy	4,964,465
		Subtract limit	4,667,791
		Over (Under) Cap	\$ 296,675
times NYS growth factor	1.0110		
yields	4,576,265		
+ PILOTS receivable prior year			
-- Exclusions from prior year		(neg number)	
times allowable growth factor	1.020		
-- PILOTS recvble in budget year		(neg number)	
Add allowable carover			
Tax Levy Limit for Tax Cap	4,667,791		

□ To meet state guideline, this number needs to be zero or negative.

Therefore we are over the cap for 2025.

**Questions?**