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# TOWN OF HAMBURG

## 2023 Proposed Budget Public Hearing

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October 24, 2022

# Budget Process

Timing	Process
July	Requests are sent to each department head
August	Departmental requests due to Supervisor and are then reviewed and evaluated
Early September	Meetings are held with each department
Aug. to mid-Sept.	Payrolls, benefits, debt service, estimate revenues are all computed
Mid-Sept	Complete budgets for each fund, determine tax rate implications and make adjustments
September 30	Provide Tentative Ad Valorem Budget to Council, Town Clerk, and public for review
October 24	Hold public hearing, consider comments and make adjustments
Before Nov. 20	Adopt budget and submit to County (by 11/20)

# Funds within the Budget

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- ✓ General Fund
- ✓ Highway Fund
- ✓ Town Outside Village Fund
- ✓ Insurance Reserve Fund
- ✓ Special Districts
  - ✓ Sewer Districts
  - ✓ Water Districts
  - ✓ Fire Protection Districts
  - ✓ Street Lighting District
  - ✓ Hydrant District
- ✓ Enterprise Funds
  - ✓ Golf Course
  - ✓ Ice Arena

# Budgetary Components

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- Estimated revenues
- Appropriations
- Appropriated fund balance
- Tax levy

# Budget Challenges

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## Revenues:

- NYS VLT allotment below committed level
- State aid sources
- Limited departmental revenue opportunities

# Budget Challenges

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§ 54-L of State Finance Law:

Local governments to receive 3.5% of the Net Win, of which the Town of Hamburg would receive 75% and the County 25%

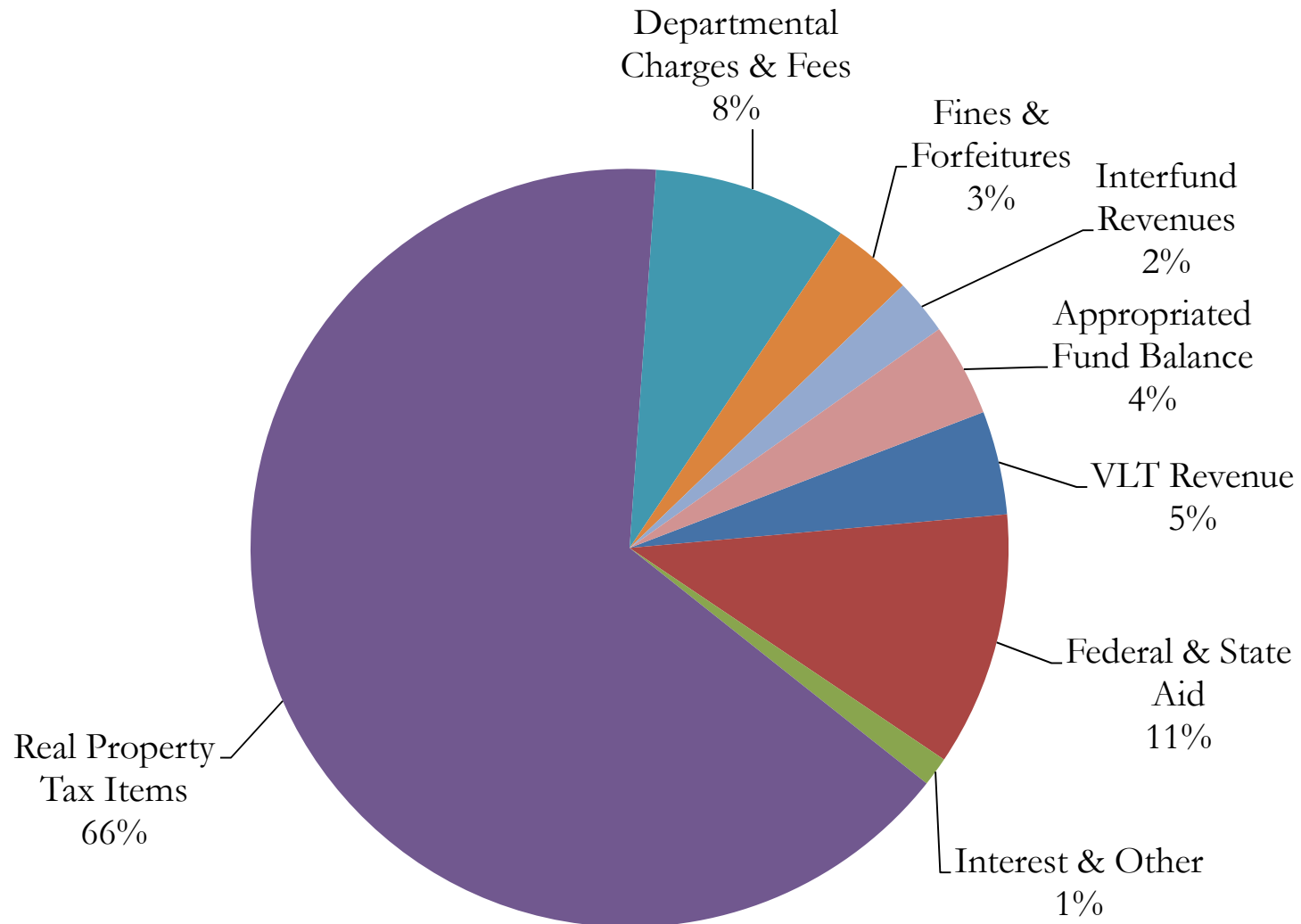


Estimated based on formula	\$ 2,150,000
Estimated 2023 VLT	<u>865,679</u>
Annual revenue lost	<u><u>\$ 1,284,321</u></u>

# General Fund

## Sources of Revenue

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# Budget Challenges

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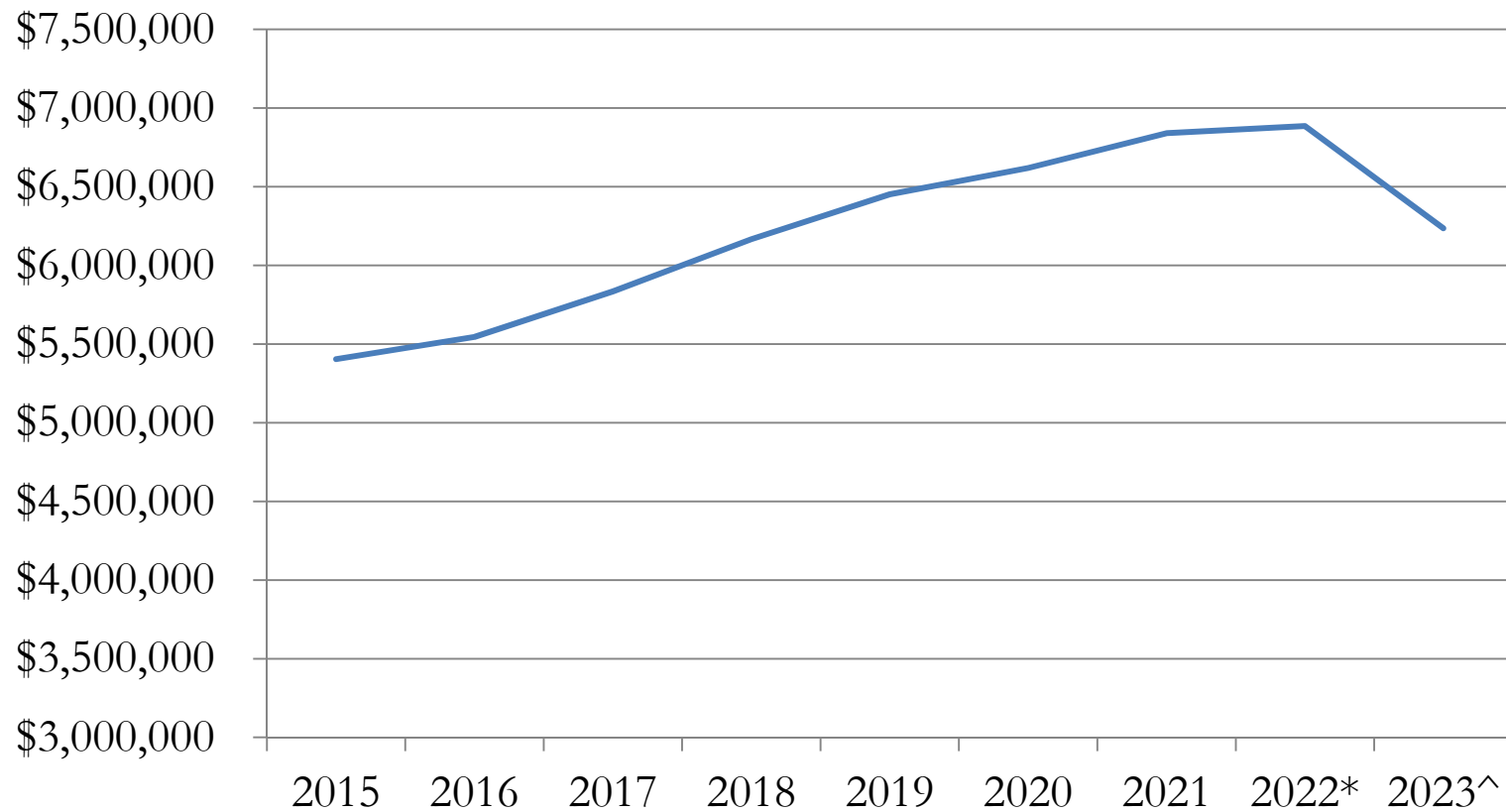
## Appropriations:

- Continued high costs of health insurance
- Capital reinvestment in the Highway Fund
- Retirement system costs increases
- Salaries and personnel costs
- Increasing utility costs



# Health Insurance

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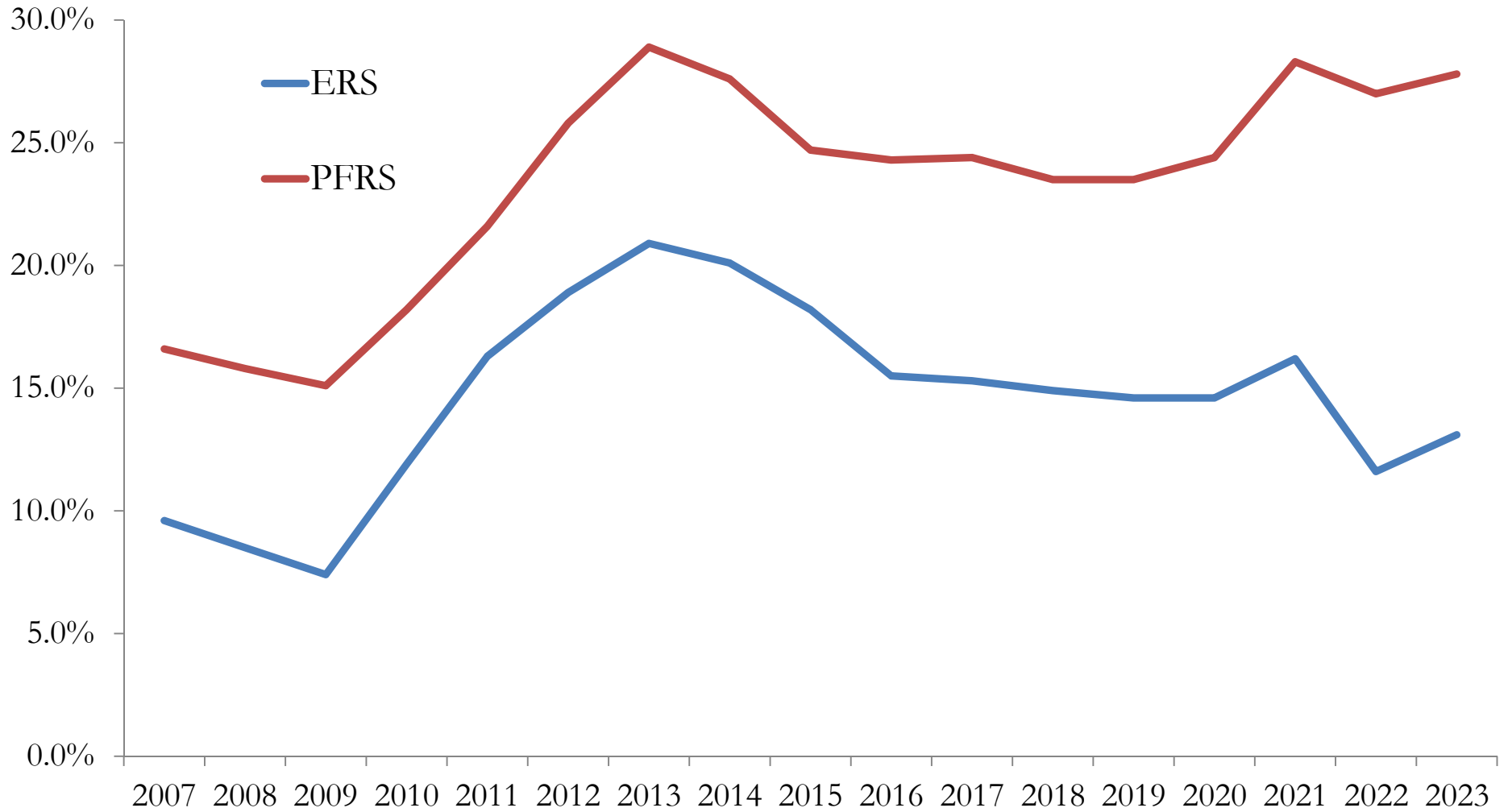


\* Projected

^ Budgeted

# Retirement Rates

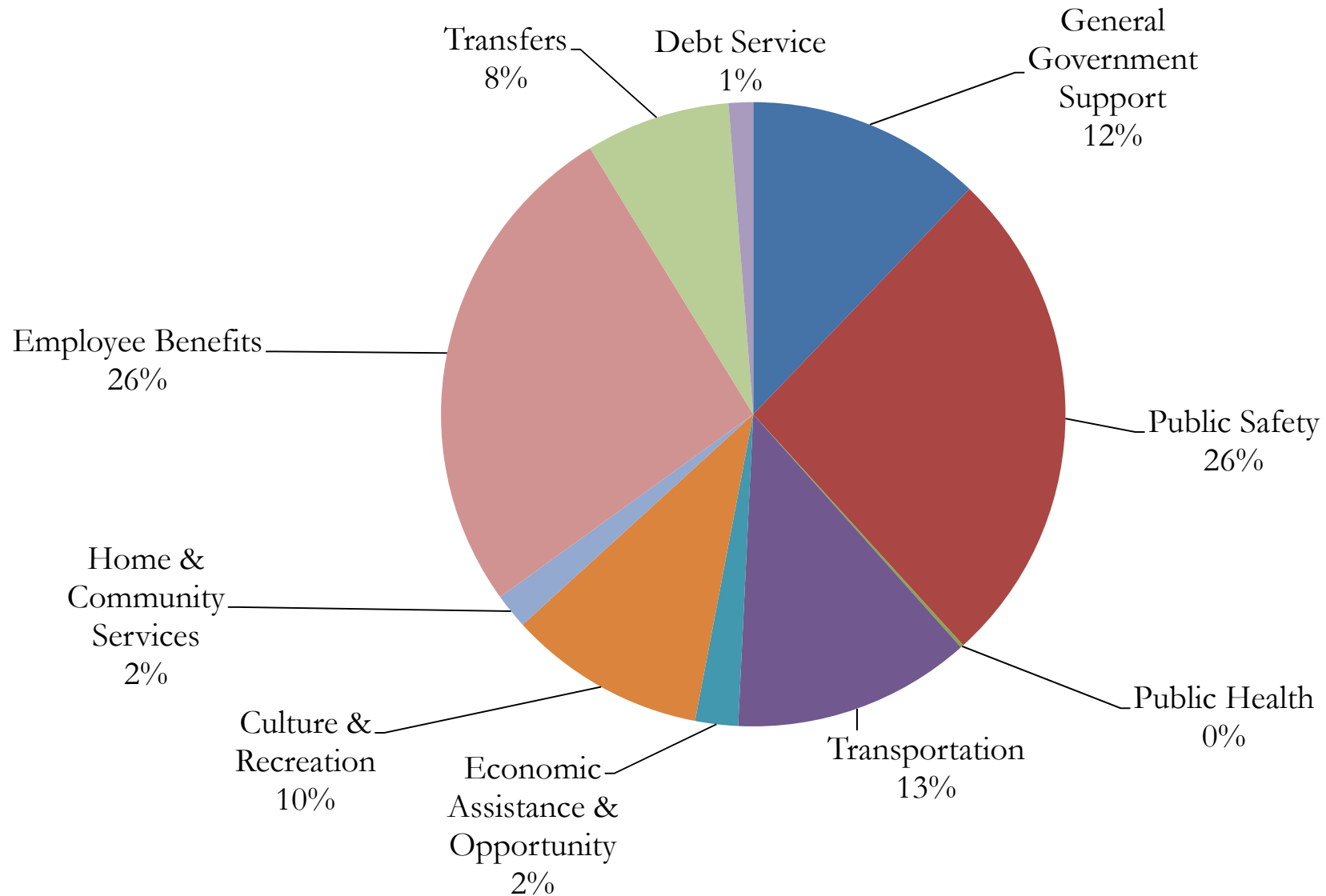
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# All Operating Funds

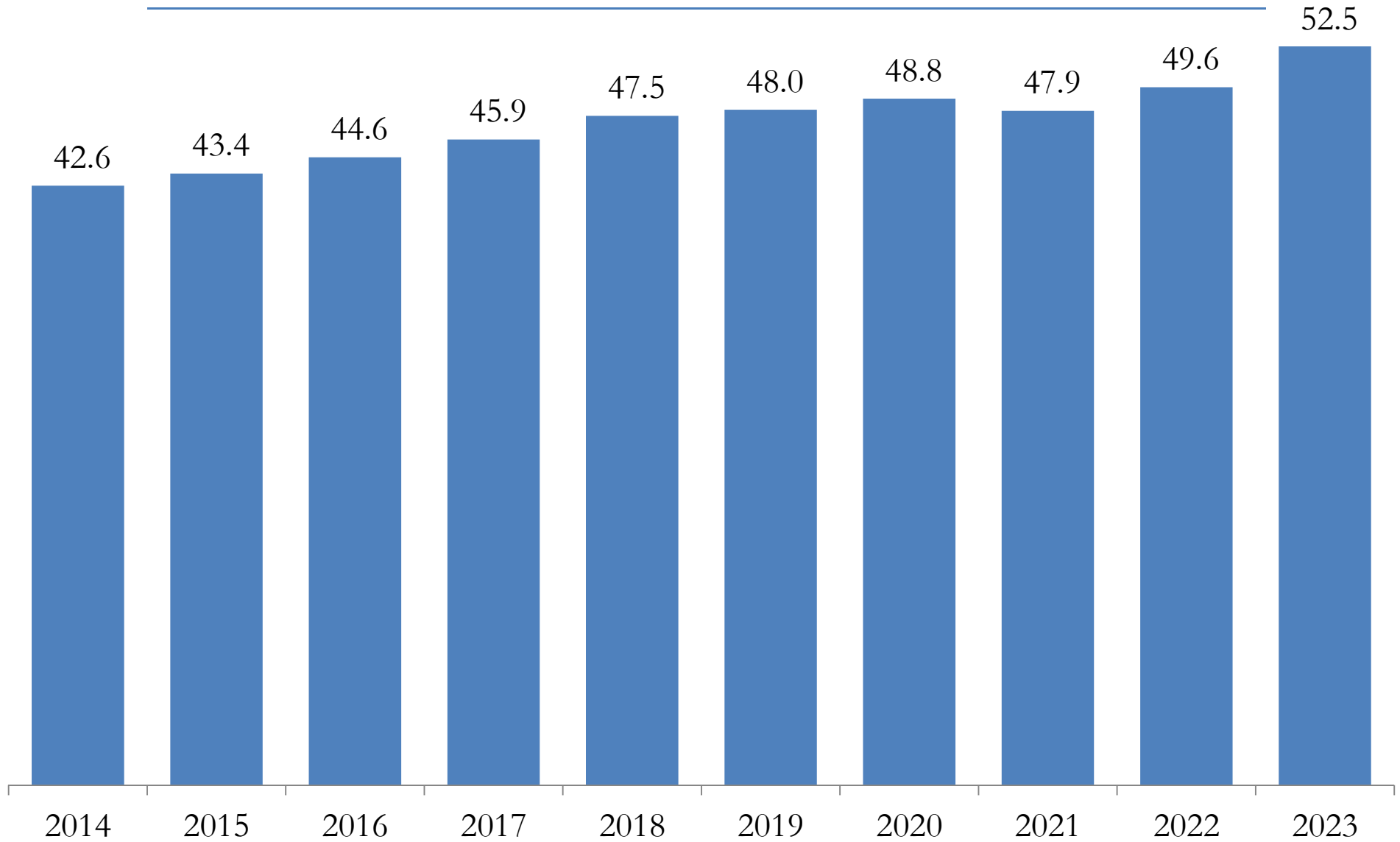
## Allocation of Appropriations

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# Appropriation History

All Funds (\$ millions)



# Budget Factors

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## Appropriated Fund Balance/Reserves:

- General Fund: \$775,000
  - Town Outside Village Fund: \$0
  - Highway Fund: \$275,000
  - Insurance Reserve: \$550,000
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## Taxable Assessed Valuation:

	2022	2023	Change
Town Outside Village	\$ 1,860,501,088	\$ 1,872,995,428	\$ 12,494,340
Village of Hamburg	335,351,934	337,654,293	2,302,359
Village of Blasdell	66,709,698	67,259,775	550,077
Total	<u>\$ 2,262,562,720</u>	<u>\$ 2,277,909,496</u>	<u>\$ 15,346,776</u>

# Budget Factors

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Tax rate changes for the past four years are as follows:

**Town Outside Village:**

	2019	2020	2021	2022	Proposed 2023
Tax rate	\$10.85	\$11.07	\$11.30	\$11.44	\$ 11.66
Percent change		2.06%	2.00%	1.27%	1.95%

**Townwide:**

	2019	2020	2021	2022	Proposed 2023
Tax rate	\$ 5.09	\$ 5.17	\$ 5.18	\$ 5.24	\$ 5.32
Percent change		1.56%	0.14%	1.28%	1.40%

# Summary of Supervisor's Proposed Tax Changes

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	Town-Outside	
	Village Residents	Village Residents
Tax Rate Summary for 2023 (Proposed):		
General Fund	\$ 5.3185	\$ 5.3185
Town Outside Village Fund	2.9248	-
Highway - DA (Bridges)	-	-
Highway - DB	3.4194	-
<b>Rate (per \$1,000 of assessed valuation)</b>	<b>\$ 11.6627</b>	<b>\$ 5.3185</b>
<b>Actual tax rates - 2022</b>	<b>\$ 11.4396</b>	<b>\$ 5.2449</b>
Dollar Change	\$ 0.2231	\$ 0.0736

# Tax Impact

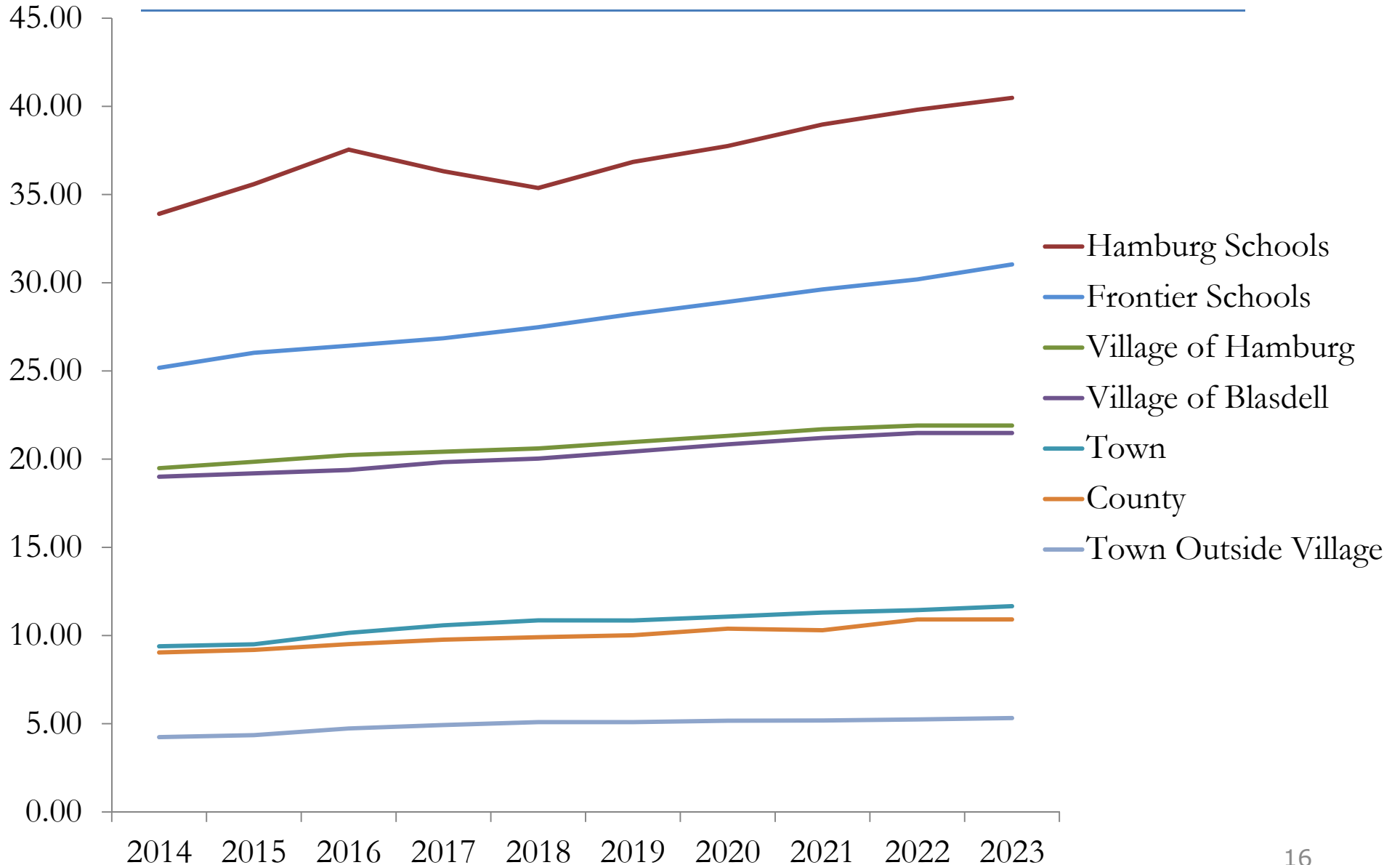
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- 2023 proposed rate change from 2022:
  - \$0.22 for residents outside the villages
  - \$0.07 for village residents
  
- 2023 proposed rate increase from 2014:
  - \$2.27 for residents outside the villages
  - \$1.08 for village residents
  
- Average increase over the past ten years:
  - 2.05% for residents outside the villages
  - 2.16% for village residents



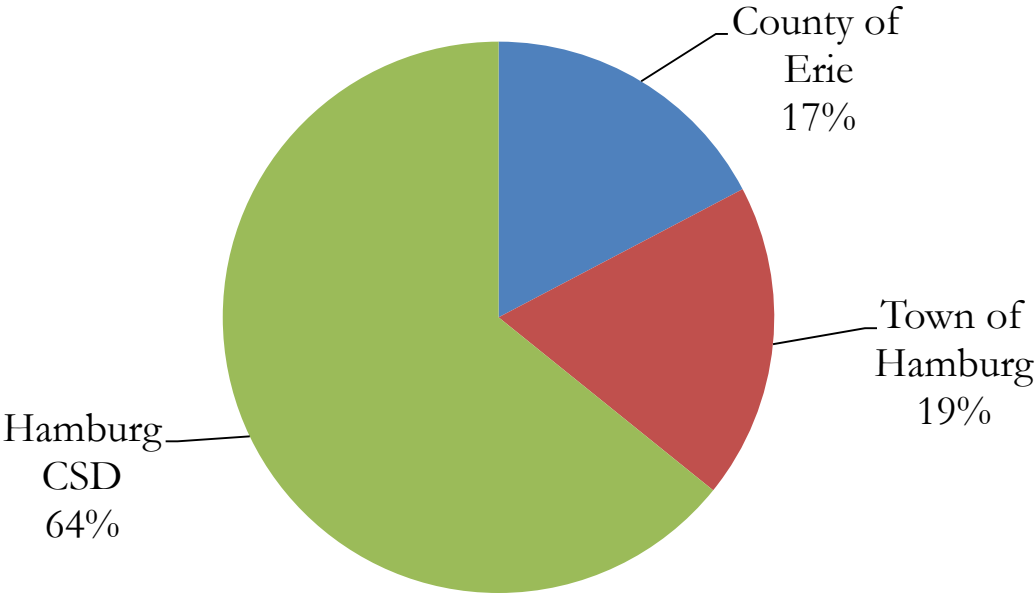
# Tax Rate Comparison Ten Year History

(\$, per 1,000 of assessed valuation)



# Percent of Taxes Paid

2023 Proposed Rates

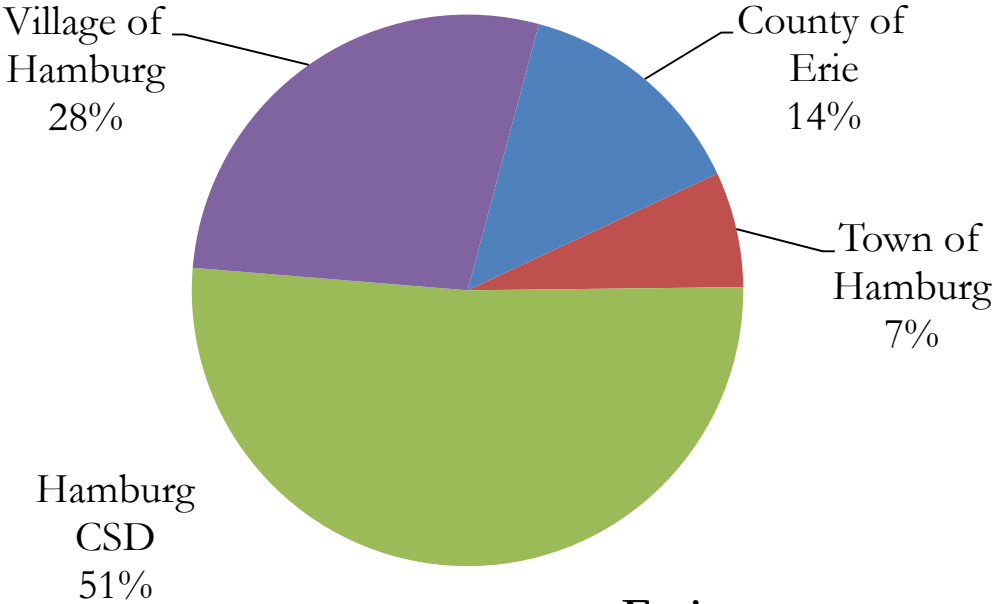


Assumes that the taxpayer lives in the Town (outside villages) and in the Hamburg Central School District.

Entity	Tax Rate
County of Erie	\$ 10.91
Town of Hamburg	11.66
Hamburg Central School District	40.48
Total	<u>\$ 63.05</u>

# Percent of Taxes Paid

2023 Proposed Rates

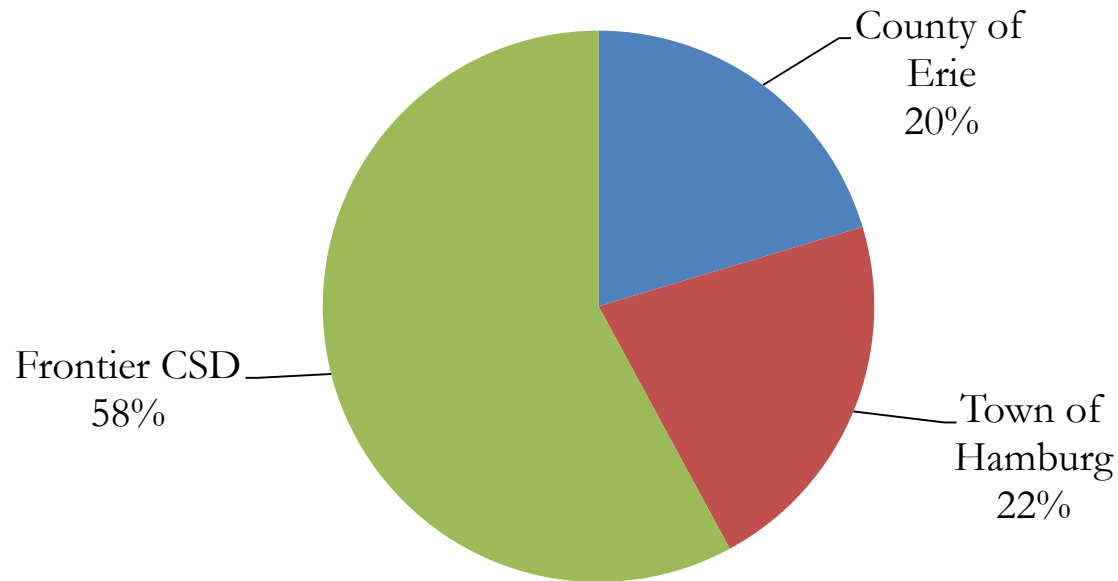


Assumes that the taxpayer lives in the Village of Hamburg and in the Hamburg Central School District.

Entity	Tax Rate
County of Erie	\$ 10.91
Town of Hamburg	5.32
Village of Hamburg	21.90
Hamburg Central School District	40.48
Total	<u>\$ 78.61</u>

# Percent of Taxes Paid

2023 Proposed Rates

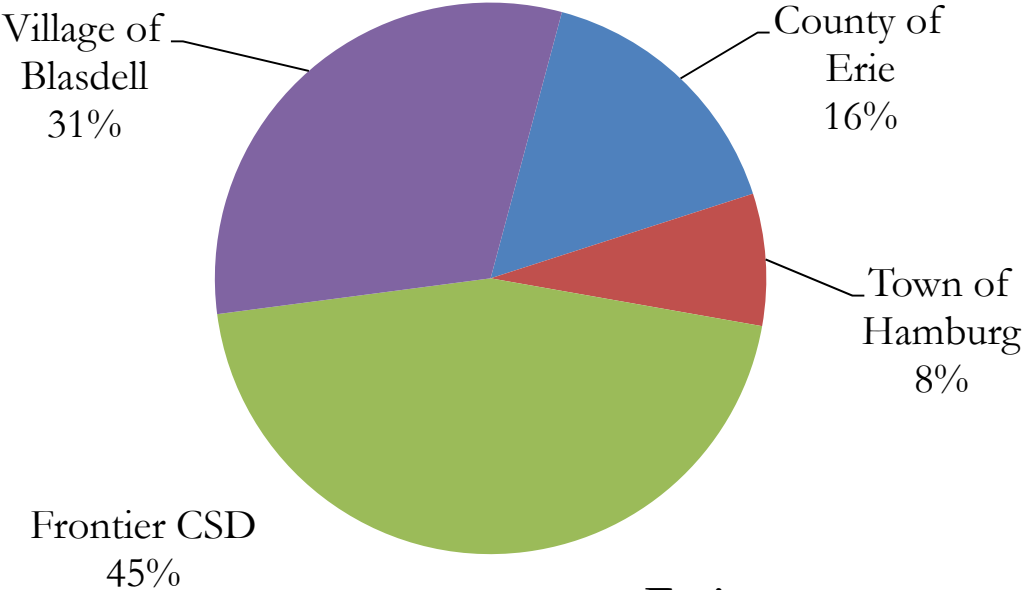


Assumes that the taxpayer lives in the Town (outside villages) and in the Frontier Central School District.

Entity	Tax Rate
County of Erie	\$ 10.91
Town of Hamburg	11.66
Frontier Central School District	31.04
Total	<u>\$ 53.61</u>

# Percent of Taxes Paid

2023 Proposed Rates



Assumes that the taxpayer lives in the Village of Blasdell and in the Frontier Central School District.

Entity	Tax Rate
County of Erie	\$ 10.91
Town of Hamburg	5.32
Village of Blasdell	21.48
Frontier Central School District	31.04
Total	<u>\$ 68.75</u>

# Hamburg

## 2023 Budget Public Hearing

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We look forward to your  
comments and suggestions to  
further improve the budget.