

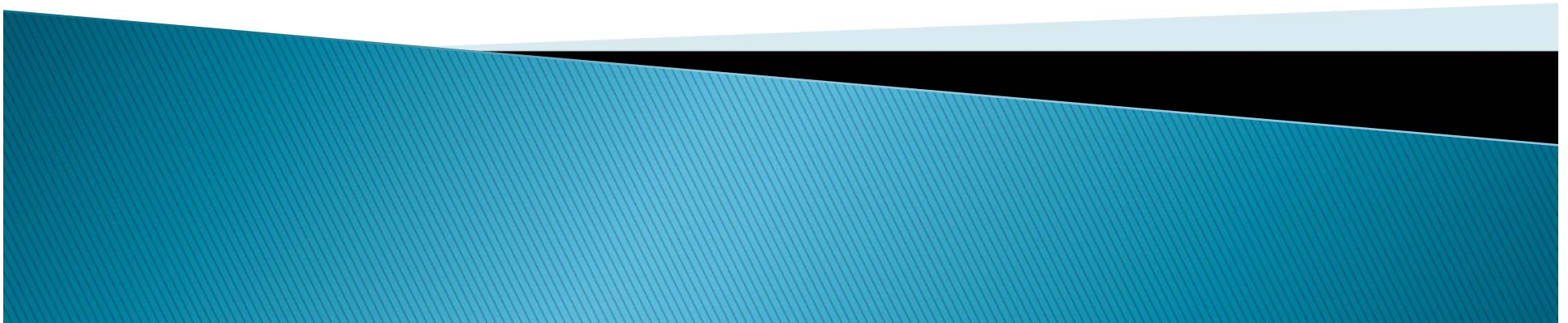


# Town of Henrietta 2021 Preliminary Budget

Stephen L. Schultz, Supervisor

Robert Barley, Jr., Councilperson  
Michael J. Stafford, Councilperson

Millie C. Sefranek, Councilperson  
Lisa S. Bolzner, Councilperson



# 2020 Year in Review

- ▶ Due to the pandemic, the Town took immediate measures to manage spending and reduce expenditures approved in the 2020 Budget year. In anticipation of reduced revenues from Recreation Programs, Sales Tax and other Town fees and revenue sources, offsetting costs were cut.
  - Part-time and seasonal employees were suspended until the summer months for grounds maintenance and are still at a minimum to ensure services needed are appropriately provided.
  - Planned hires were suspended.
  - Planned spending for programs, events, potential Town projects were suspended or completely eliminated.
  - Costs for items to reopen the Town were incurred and are planned appropriately in 2021.



# 2020 Year in Review

## ▶ Projected Expenses / Revenues to Budget

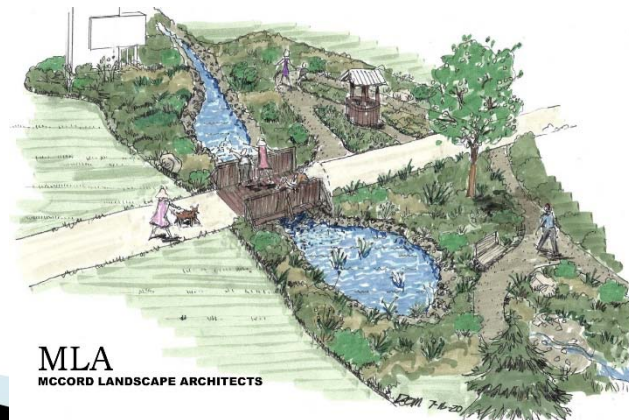
Fund	Expenses	Revenues
◦ General	\$1,725,000 under	\$1,500,000 under
◦ Highway	\$ 320,000 under	\$ 9,000 under
◦ Library	\$ 175,000 under	\$ 35,000 under
◦ Drainage	\$ 200,000 under	\$ 7,600 over
◦ Sewer	\$ 150,000 under	\$ 4,000 over

Expenses and Revenues reflect COVID-impacted economics





# 2020 Construction Projects





# 2020 Community Events



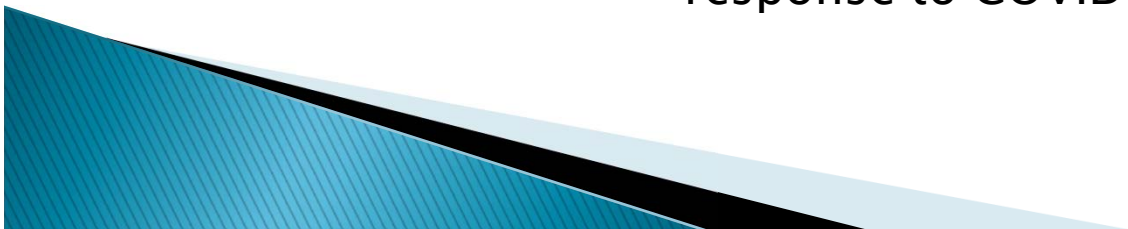
# 2021 Preliminary Budget

**Total Budget:**  
**\$22,517,127**

(net of Fund Transfers, Grants and Transportation District Project)

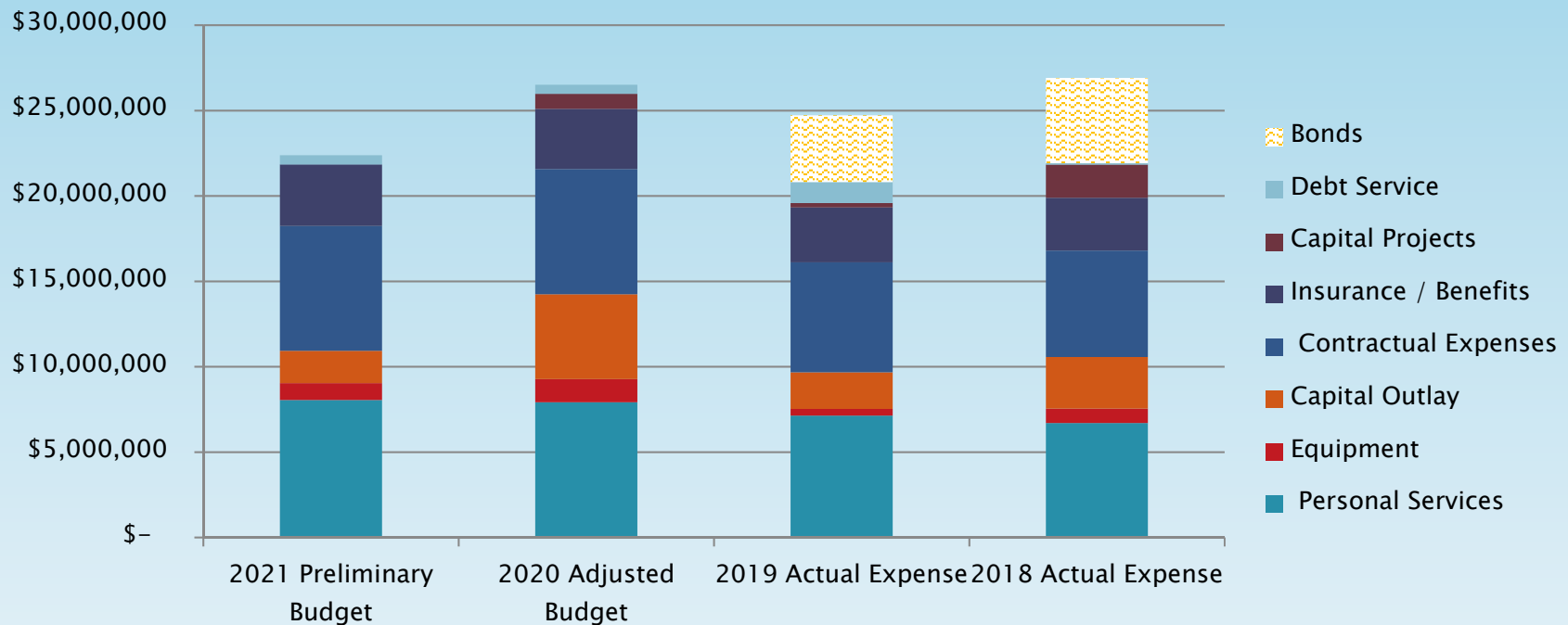
This represents a decrease of \$3,995,260 from the 2020 Amended Budget.\*

\* The actual 2020 expenditures will be less due to the reductions in response to COVID-19.)



# Year over Year Expenditures

## Town of Henrietta Category of Expense net of Grants for Projects and Transportation District

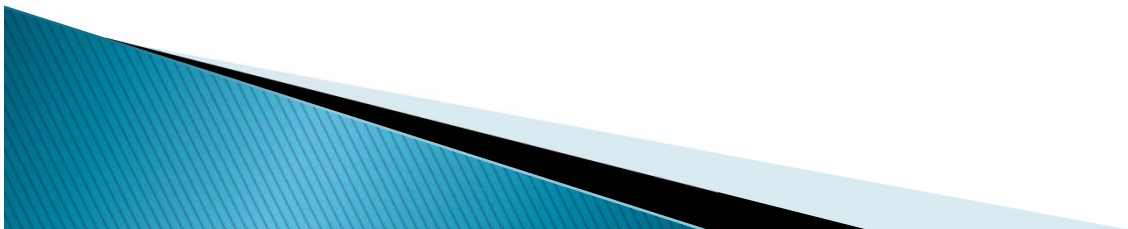


\* The actual 2020 expenditures will be less due to the Town's response to COVID-19



# Tax Levy vs Tax Rate

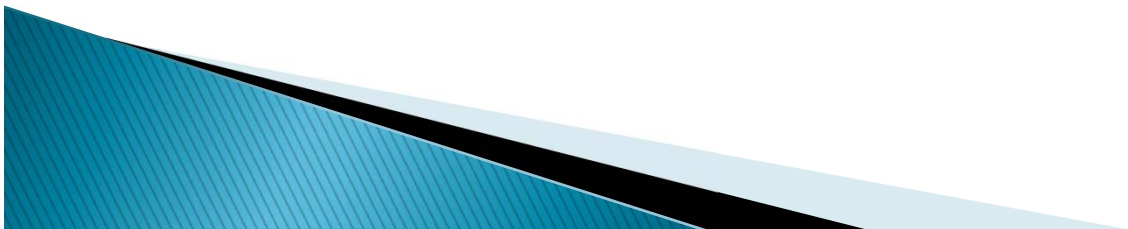
- ▶ The Tax Levy is the sum total of how much we collect in property taxes
- ▶ The Tax Rate is the Tax Levy divided by the Total Assessed Value of Taxable Properties in Town and is generally expressed as an amount per \$1,000 of assessed value
- ▶ So, for instance, if you have a \$4–Million tax levy and \$3.2–Billion in taxable properties, then the Tax Rate would be \$1.25 per \$1,000 of assessed value





# Real Growth versus Total Growth

- ▶ Real Growth in the Town is due to new construction or enlargements or improvements of existing properties.
- ▶ Total Growth includes the Real Growth as well as the growth due to increases in assessed values.
- ▶ For this year, the real growth is 3.9%.
- ▶ The total growth is 9.4%, so 5.5% of that is due to rising house prices.



# When do Taxes Increase?

- ▶ Some politicians love to claim they didn't raise taxes. What they generally mean is they didn't raise the Tax Rate.
- ▶ But when you hold the Tax Rate flat, you ARE increasing taxes if any portion of the Total Growth is due to rising assessments.
- ▶ If you only increase the Tax Levy by the amount of the Real Growth or less, then you are truly holding taxes flat.



# 2021 Projected Tax Levy

Total projected Tax Levy is  
\$4,330,394

Projected Tax Levy Increase:  
\$0.00





# 2020 Tax Rates for Monroe County

Town	Town Rate
Riga	0.000000%
Henrietta	1.333340%
Perinton	2.244979%
Mendon	2.665413%
Parma	2.678627%
Penfield	2.778616%
Pittsford	3.151956%
Clarkson	3.301791%
Hamilin	3.721000%
Chili	3.965273%
Rush	4.214148%
Sweden	4.626654%
Brighton	4.997868%
Webster	5.208783%
Ogden	5.593711%
Wheatland	5.658877%
Gates	6.101504%
Irondequoit	6.170410%
Greece	6.224601%



# 2021 Projected Tax Rate Decrease

Estimated result is a tax rate **decrease** of approximately **8.47%** of the Town portion of your tax bill.

Anticipated rate of **\$1.220** per thousand

If your assessed value went up by greater than 8.47%, your portion of Town taxes will increase, but overall, Town taxes stay flat and the average amount per household dropped due to 3.9% real growth in the Town.



# Preliminary Governmental Funds 2021 Budget

Code	Fund	Appropriations	Less: Estimated Revenues	Less: Fund Balance Applied	Amount to Be Raised By Taxes
GOVERNMENTAL FUNDS					
A	General	\$ 11,716,261	\$ 9,840,127	\$ 1,876,135	\$ -
DA	Highway	4,867,832	1,816,489	838,838	2,212,505
L	Library	2,581,319	250,629	212,801	2,117,889
A	General - Transfers to Other Funds	(600,000)	(600,000)	-	-
Total Governmental Funds		<u>\$ 18,565,413</u>	<u>\$ 11,307,245</u>	<u>\$ 2,927,774</u>	<u>\$ 4,330,393</u>

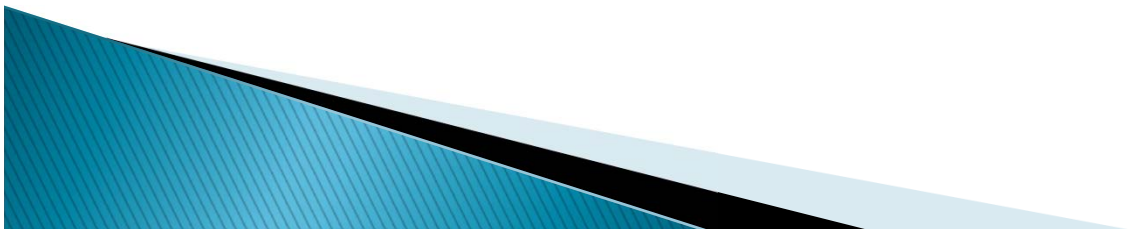




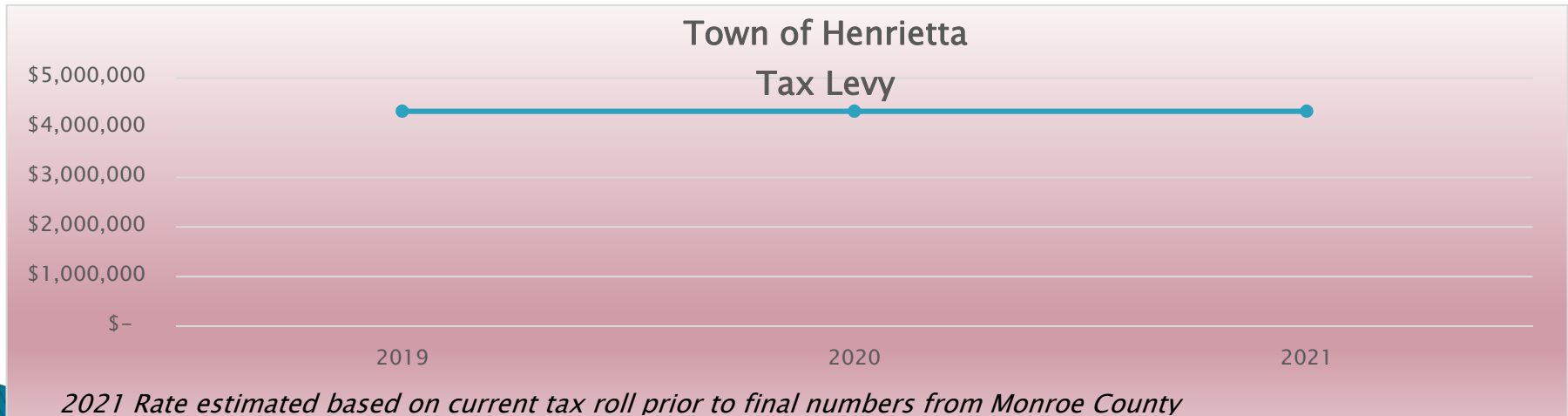
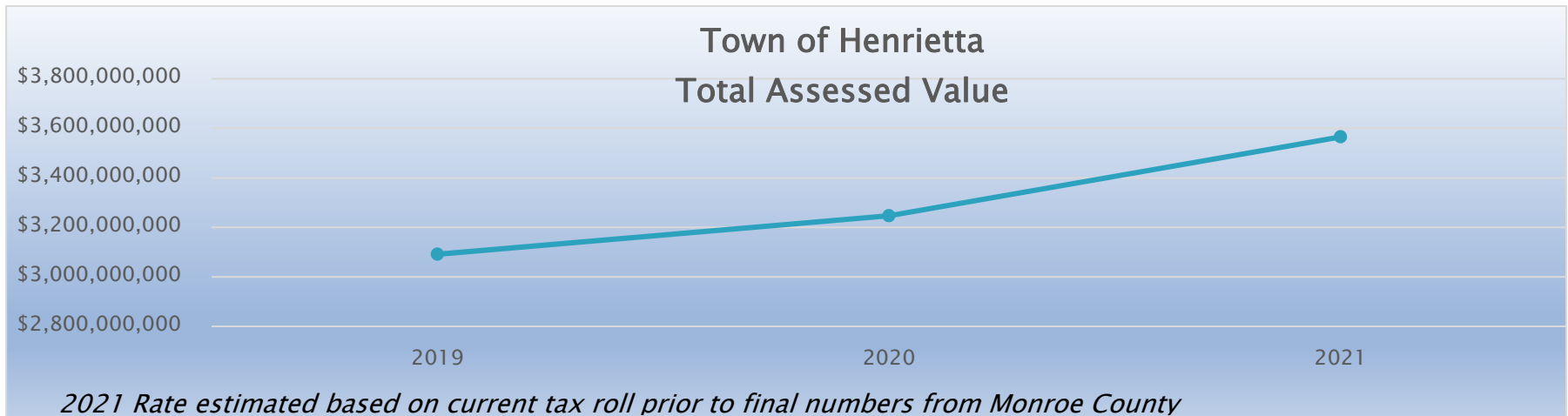
# Preliminary Governmental Funds 2021 Estimated Fund Balance

Fund	Fund Name	Estimated Fund Balance 2021	Expenditures	Estimated Aggregate Fund Balance
A	General	\$ 3,617,956	\$ 11,716,261	30.88%
DA	Highway	\$ 154,643	\$ 4,867,832	3.18%
L	Library	\$ 219,364	\$ 2,581,319	8.50%
		<b>\$ 3,991,963</b>	<b>\$ 19,165,412</b>	<b>20.83%</b>

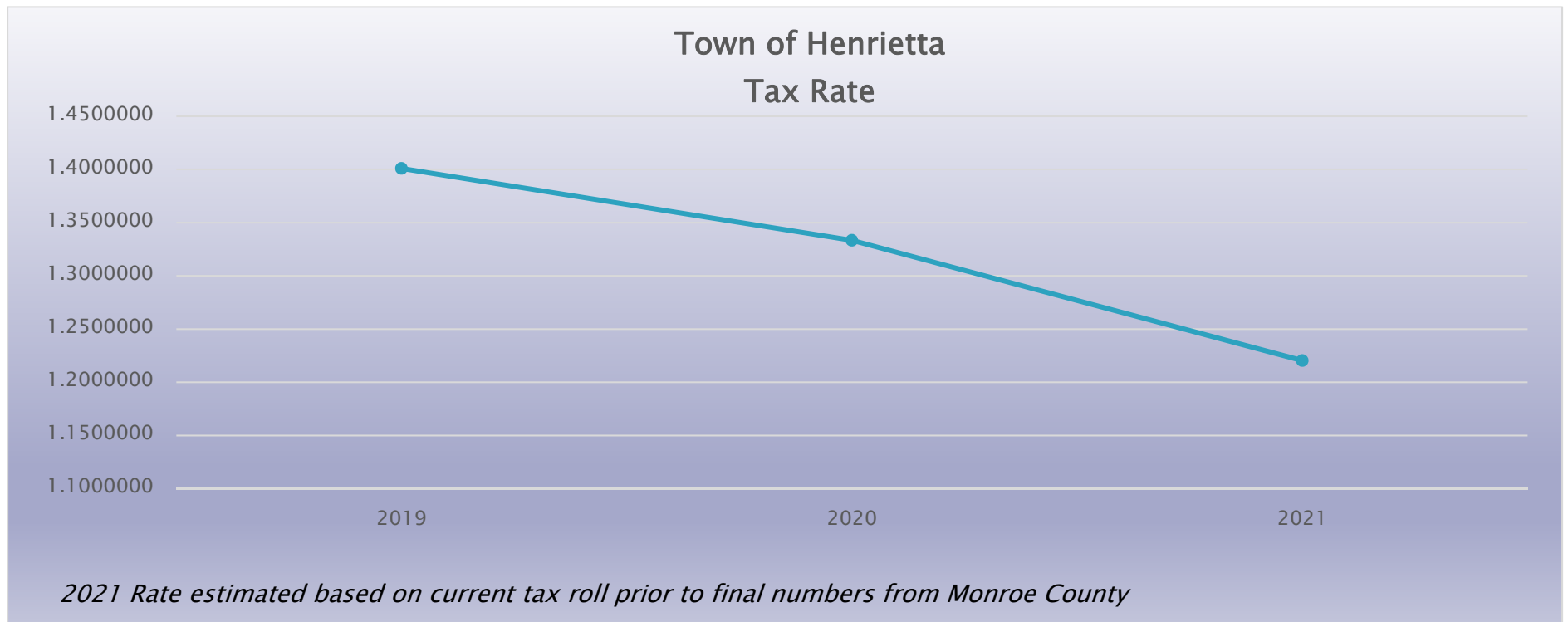
Estimated Fund Balance at 12/31/21 of the aggregated funds above is 20.8%. This falls within our Fund Balance policy as resolved in July 2019. The target amount is 20%, with a floor of 19% and a ceiling of 25%.



# Year over Year Assessed Value and Tax Levies



# Year over Year Tax Rate





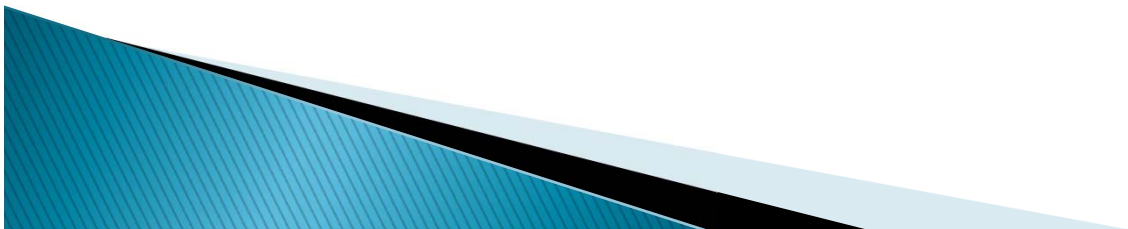
# 2021 Projected Special District Rate Changes

## Special Districts:

Drainage – Tax levy decreases by \$60,000 for an estimated **decrease** of **\$1.15**/unit

Sewer – Tax levy decreases by \$31,590 for an estimated **decrease** of **\$2.96**/unit

Parks – Tax levy remains the same



# 2021 Preliminary Budget Distribution

The 2021 Tentative Budget was distributed to the Town Board on October 9, 2020. Based on meetings with Town Board Members and Department Heads and updated numbers from benefit providers, small adjustments were made. During the October 28, 2020 Town Board Meeting a presentation was delivered on the Tentative Budget.

The Preliminary Budget was forwarded to the Town Clerk on November 2<sup>nd</sup> in advance of the Public Hearing.



# 2021 Preliminary Budget Inclusions

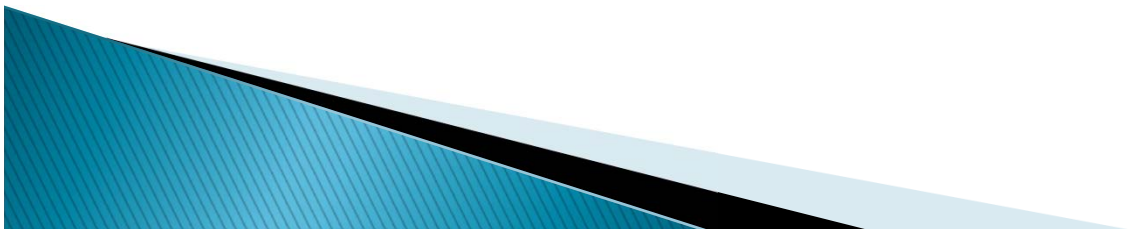
Addressing needs for the Town with  
additional positions:

Highway: +1

To increase focus on highway  
maintenance and plowing.

Building and Grounds Maintenance: +1

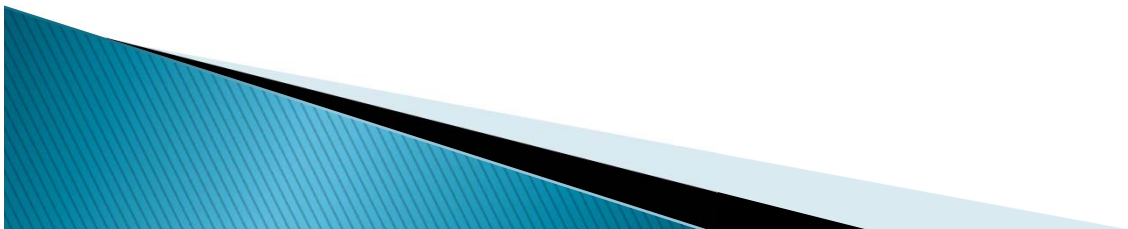
To help with mowing/cleaning of  
parks facilities, etc.



# 2021 Preliminary Budget Inclusions

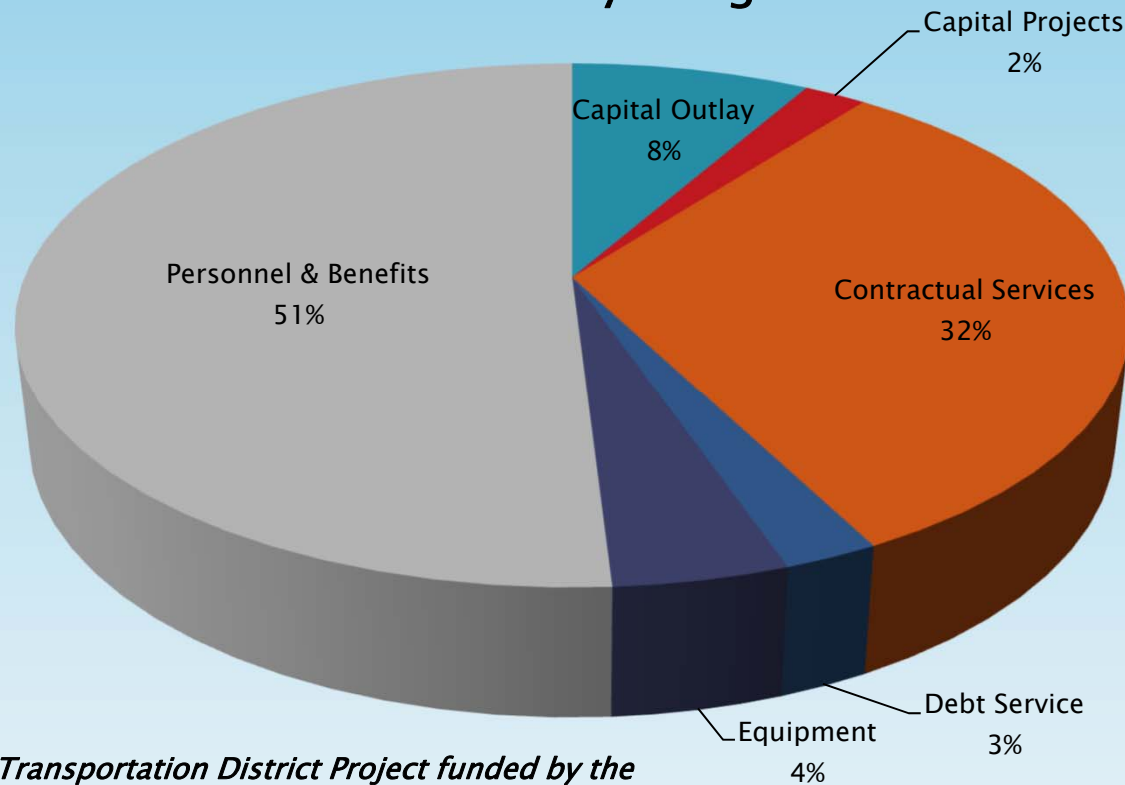
## Equipment and Capital Outlay:

- Standard Scheduled Equipment Replacement
- Heavy Equipment Lift Replacement
- No planned large project expenditures during this budget year.
  
- A number of major projects have been postponed, both in 2020 and in 2021



# 2021 Preliminary Budget

## 2021 Town of Henrietta Preliminary Budget



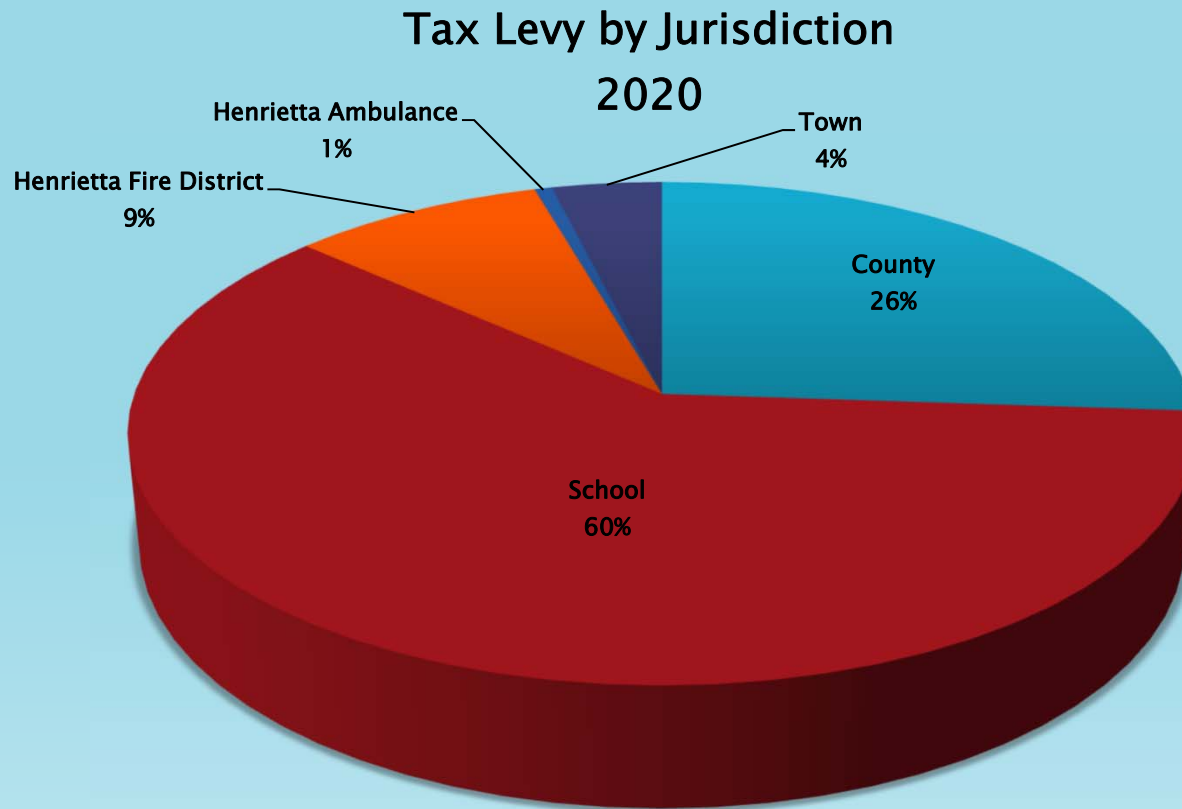
Contractual Services includes  
the Ambulance

*Exclusive of the Transportation District Project funded by the*





# Tax Levy by Jurisdiction



# Announced Tax Levy Changes

- ▶ 2020–21 Rush–Henrietta CSD, School Tax:
  - **\$3,034,851 or 3.8% increase**
- ▶ 2021 Town of Henrietta, Town Tax:
  - **\$0 no change (Town Tax)**
  - **\$60,000 or 7.2% decrease (Drainage charges)**
  - **\$31,590 or 7.1% decrease (Sewer rent)**
- ▶ 2021 Henrietta Fire District, Fire Tax:
  - **\$1,509,251 or 13% increase**
- ▶ 2021 CHS Mobile Health, Ambulance Tax:
  - **\$28,839 or 3.9% increase**
- ▶ 2021 Monroe County, County Tax:
  - **To be announced**

