



Town of Henrietta 2022 Preliminary Budget

Stephen L. Schultz, Supervisor

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2021 Year in Review

- ▶ Due to the pandemic which began in 2020, the Town took measures to budget conservatively for the 2021 Budget year.
 - We removed a couple big ticket items from the budget.
 - We reduced the growth rate of other items in the budget.
 - We assumed revenues would be closer to the lower 2020 levels rather than 2019 levels.



2021 Year in Review

▶ Projected Expenses / Revenues to Budget

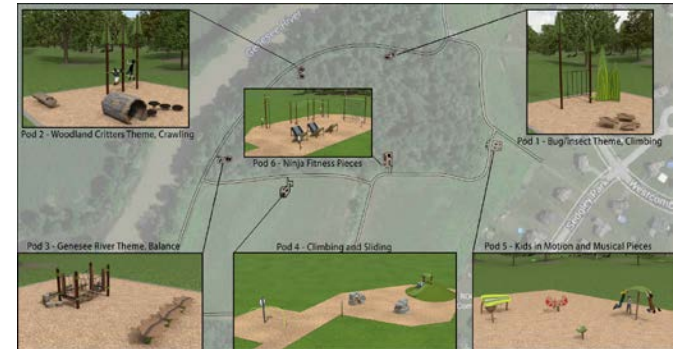
Fund	Expenses	Revenues
◦ General*	\$1,000,000 under	\$2,000,000 over
◦ Highway	\$ 275,000 under	\$ 20,000 under
◦ Library	\$ 150,000 under	\$ 2,000 under
◦ Drainage	\$ 180,000 under	\$ 365 under
◦ Sewer	\$ 140,000 under	\$ 55,000 under

Expenses and Revenues reflect COVID-impacted economics

* The Town has not received Sales Tax revenue numbers for the third and fourth quarters - estimated amounts have been applied for the chart above.



2021 Major Projects



2022 Preliminary Budget

Total Budget:
\$24,563,939

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

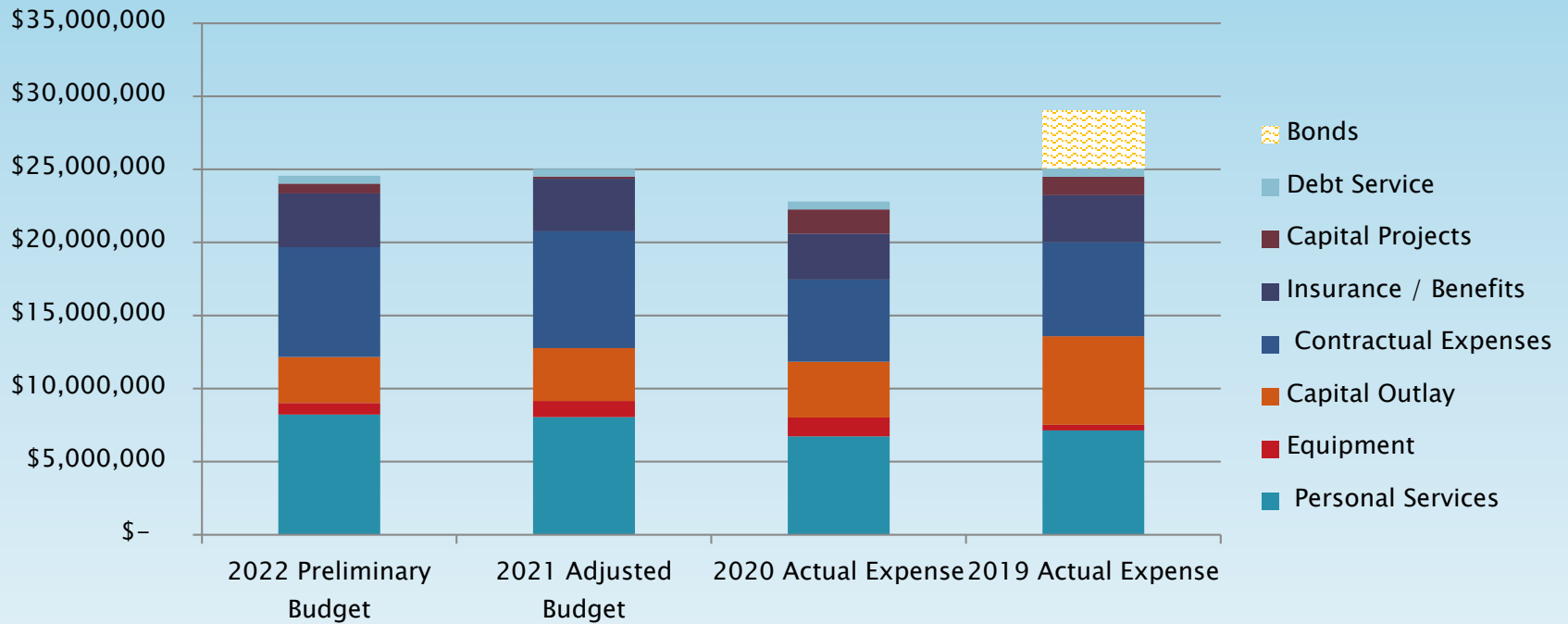
This represents a **decrease of \$476,344** from the 2021 Amended Budget.*

* The actual 2021 expenditures are not finalized.



Year over Year Expenditures

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



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



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.



2022 Projected Tax Levy

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

Projected Tax Levy Increase:
\$0.00



2022 Preliminary Tax Cap Calculation

2022 Tax Cap Calculation

1		Prior Year Tax Levy - 2021	\$ 6,456,628
2	+	Prior Year Reserve offset - 2021	\$ -
3	-	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2021	\$ -
4	x	Tax Base Growth Factor	1.0314
5	+	Pilots Receivable Prior Year - 2021	\$ 318,497
6	-	Tort Exclusion Amount, Prior Year - 2020	\$ -
7	x	Allowable Levy Growth Factor	1.0200
8	-	Pilots Receivable Coming Year - 2022	\$ 287,513
9	+	Available Carryover	\$ 104,272
10	=	2022 Tax Levy Limit	\$ 6,934,179

11		2022 Preliminary Tax Levy	\$ 6,505,519
12		Difference Between Tax Levy Limit and Proposed Levy	\$ 428,660

		Tax Cap Under / (Over) Budget	\$ 428,660
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2021 Tax Rates for Monroe County

Town	Town Rate
Riga	0.000000%
Henrietta	1.213648%
Perinton	2.271921%
Mendon	2.665393%
Parma	2.718473%
Penfield	2.779243%
Pittsford	3.150668%
Clarkson	3.338432%
Hamilin	3.869752%
Chili	3.947085%
Sweden	4.019111%
Rush	4.212634%
Brighton	5.165908%
Webster	5.297755%
Ogden	5.585784%
Gates	6.112239%
Wheatland	6.130895%
Greece	6.159973%
Irondequoit	6.424862%



2022 Projected Tax Rate Decrease

Estimated result is a tax rate **decrease** of approximately **1.66%** of the Town portion of your tax bill.

Anticipated rate of **\$1.194** per thousand.

This rate is below the 2012 Town Tax Rate of \$1.209 per thousand!



Preliminary Governmental Funds 2022 Budget

Code	Fund	Appropriations	Less: Estimated Revenues	Less: Fund Balance Applied	Amount to Be Raised By Taxes/Fees
GOVERNMENTAL FUNDS					
A	General	\$ 12,773,548	\$ 10,524,671	\$ 2,248,878	\$ -
DA	Highway	4,979,582	2,767,078	-	2,212,505
L	Library	2,585,188	253,063	214,236	2,117,889
A	General - Transfers to Other Funds	(1,500,912)	-	(1,500,912)	-
Total Governmental Funds		\$ 18,837,407	\$ 13,544,812	\$ 962,202	\$ 4,330,393



Preliminary Governmental Funds 2022 Estimated Fund Balance

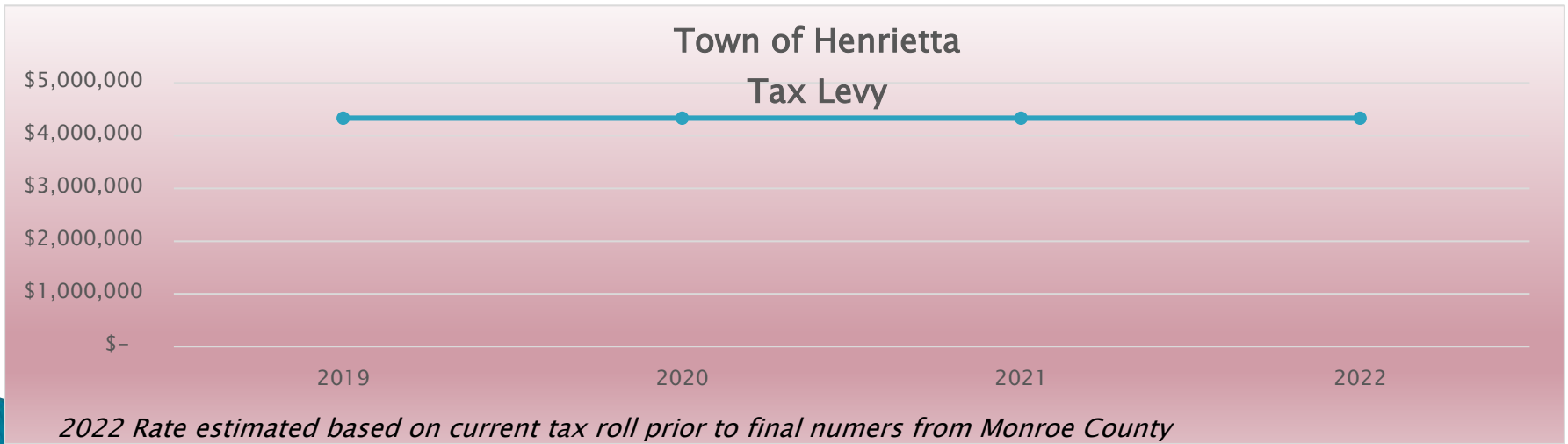
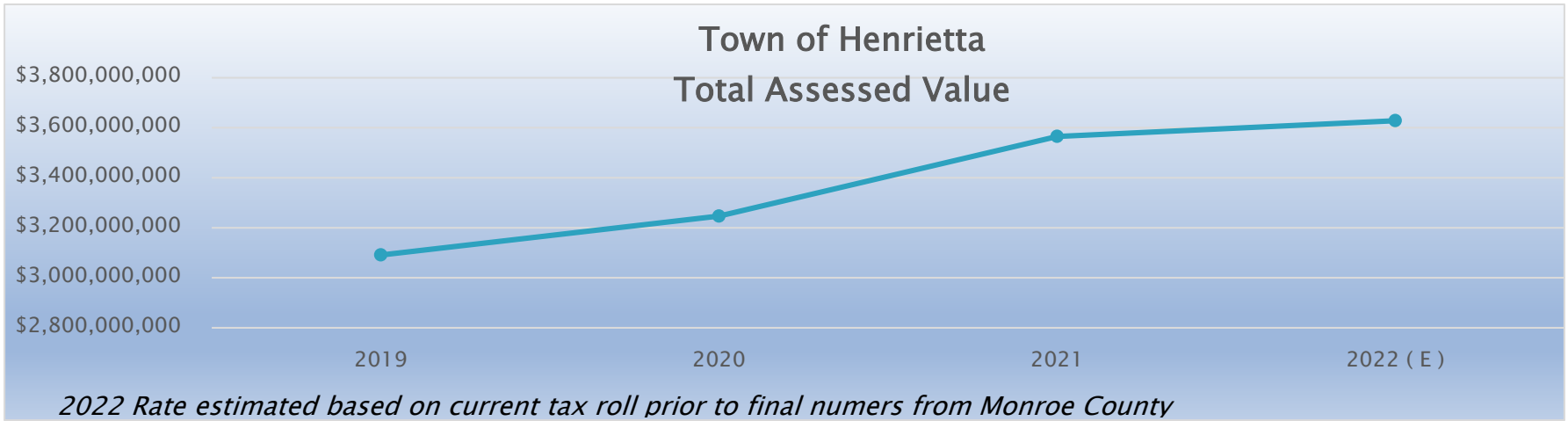
Fund	Fund Name	Estimated Fund Balance 2022	2023 Estimated Expenditures †	Estimated Aggregate Fund Balance
A	General	\$ 4,325,391	\$ 13,412,226	
DA	Highway	\$ 0	\$ 5,228,562	
L	Library	\$ 0	\$ 2,714,447	
		<hr/>	<hr/>	
		\$ 4,325,391	\$ 19,165,412	20.25%

† Per GASB, the fund balance is measured against the next year's projected expenditures, so we created a rough estimate by growing this year's expenditures based on trending.

Estimated Fund Balance at 12/31/22 of the aggregated funds above is 20.25%. 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%.

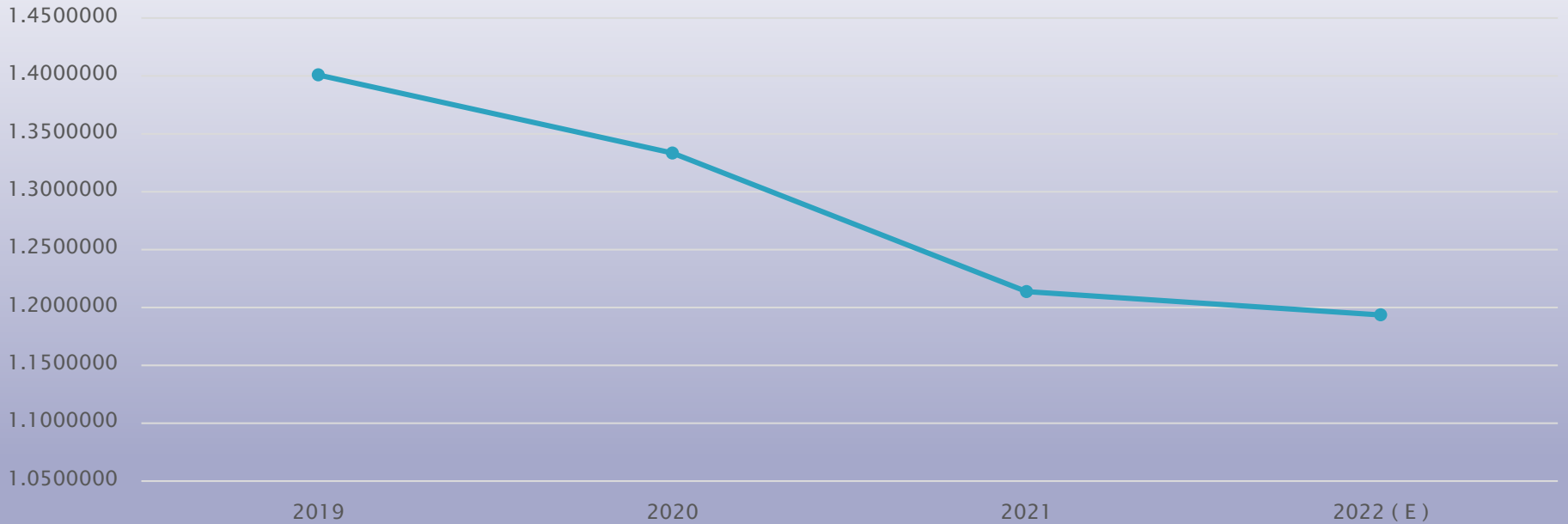


Year over Year Assessed Value and Tax Levies



Year over Year Tax Rate

Town of Henrietta Tax Rate



2022 Rate estimated based on current tax roll prior to final numbers from Monroe County



2022 Projected Special District Rate Changes

Special Districts:

Drainage – Rate **remains the same as 2021** and the levy slightly **increased** by an estimated **\$4,580** from new units only

Sewer – Rate **remains the same as 2021** and the levy slightly **increased** by an estimated **\$6,867** from new units only

Parks – Tax levy and rate **remains the same as 2021**



2022 Preliminary Budget Distribution

The 2022 Tentative Budget was distributed to the Town Board on October 6, 2021. Based on meetings with Town Board Members, adjustments were made. The Tentative Budget was forwarded to the Town Clerk on October 13th. During the October 13, 2021 Town Board Meeting, a resolution was passed to call for a Public Hearing on the Preliminary Budget to be held on October 28th.

The Preliminary Budget was forwarded to the Town Clerk on October 19th in advance of the Public Hearing.



2022 Preliminary Budget Inclusions

Addressing needs for the Town with additional positions:

- ▶ Building and Grounds Maintenance: +2
 - Increased mowing capacity
 - Increased facility maintenance
- ▶ Highway Department: +1
 - Increased plowing and paving capacity



2022 Preliminary Budget Inclusions

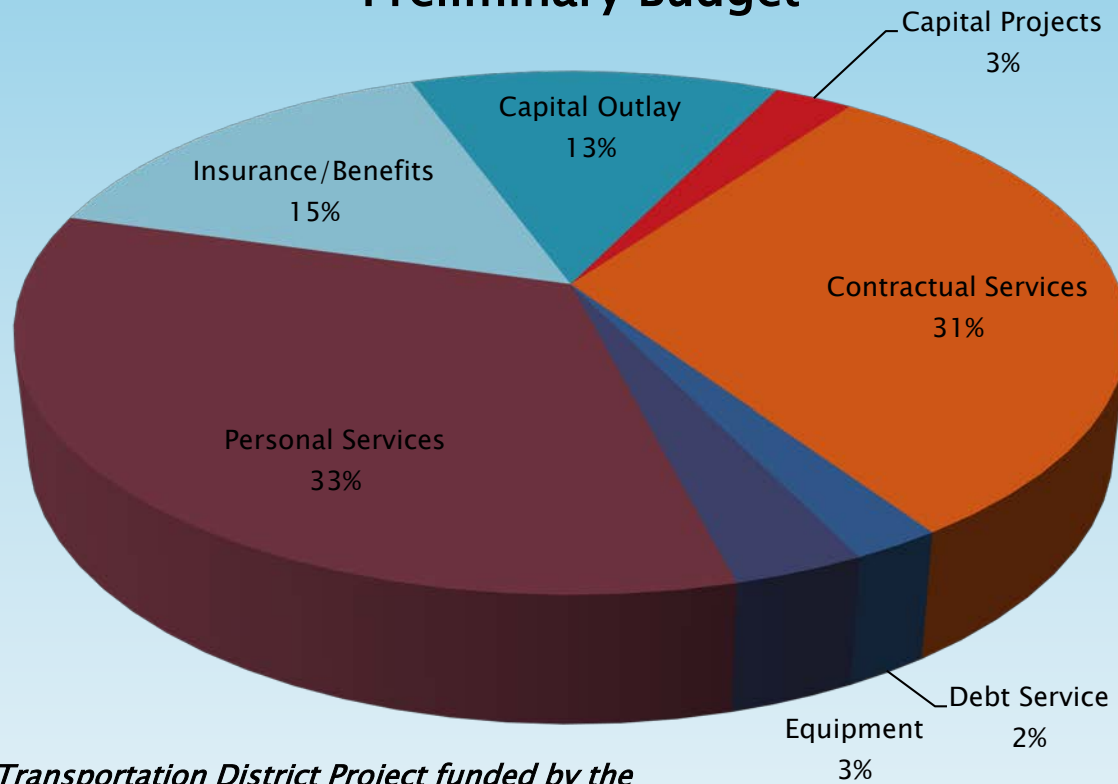
Equipment and Capital Outlay:

- Standard Scheduled Equipment Replacement per annual schedule
- Projects planned in 2022:
 - Renovations required at Good Shepherd – \$60,000
 - Sewer & Drainage Garage – rebid – \$570,000
- Tentative Projects included in the 2022 budget (dependent on additional funding and approvals):
 - Sidewalk project for E. Henrietta Rd – \$136,000 (net of a Transportation Alternatives Program (TAP) grant which has been applied for this year)
 - Purchase and enhancements to Chapman Corners Park – \$230,000
 - Park enhancements – \$100,000



2022 Preliminary Budget

2022 Town of Henrietta Preliminary Budget

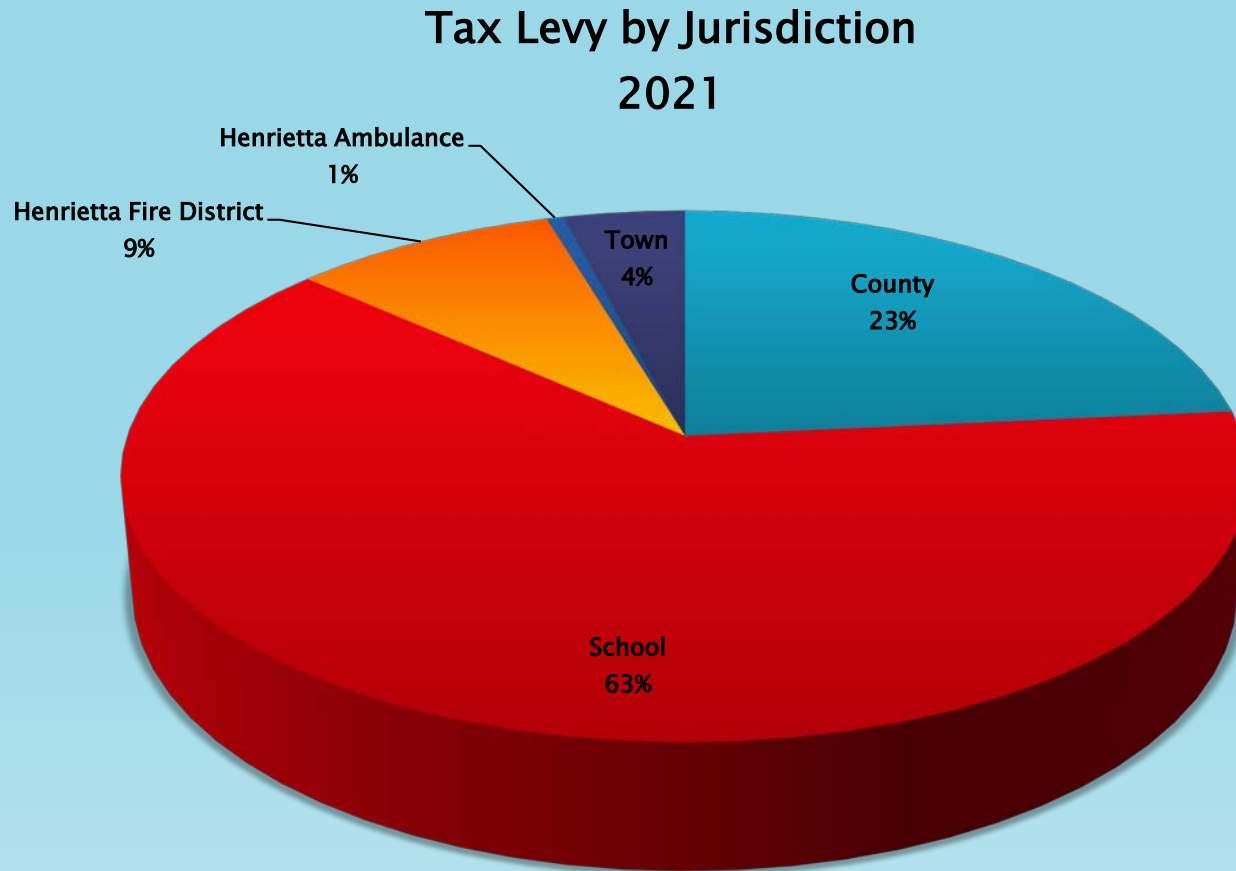


Contractual Services includes
the Ambulance

Exclusive of the Transportation District Project funded by the



Tax Levy by Jurisdiction



Announced Tax Levy Changes

- ▶ 2021–22 Rush–Henrietta CSD, School Tax:
 - Tax rate lower by **-0.7%**, levy increases by **2.0%**
- ▶ 2022 Town of Henrietta, Town Tax:
 - Tax rate lower by **1.7%**, levy \$0 change (Town Tax)
 - Same rate, \$0 change (Drainage charges)
 - Same rate, \$0 change (Sewer rent)
- ▶ 2022 Henrietta Fire District, Fire Tax:
 - Tax rate same, levy increases by **2.44%**
- ▶ 2022 CHS Mobile Health, Ambulance Tax:
 - Tax rate increases slightly, levy increases by **3.0%**
- ▶ 2022 Monroe County, County Tax:
 - **To be announced**

