



# CITY OF BEACON

## PROPOSED 2023 BUDGET PRESENTATION OCTOBER 3, 2022





# BUDGET TIMELINE

- October 3: Proposed Budget Presentation
- October 11: Non-Department Line Items  
Highway, Water, and Sewer
- October 17: Set Public Hearing
- October 24: Recreation, Fire, and Police
- November 7: Public Hearing/ Public Comments
- December 19: Budget Adoption/ Last Meeting of Year

# PROPOSED 2023 BUDGET OVERVIEW

- The proposed operating budget includes the general fund, water fund, and sewer fund. It does not include capital budget items.
- The proposed spending plan totals \$33.7 Million
  - \$24.6 Million in the General Fund (Increase of 4.98 % from 2022 Adopted Budget)
  - \$5.1 Million in the Sewer Fund (Decrease of 0.5 % from 2022 Adopted Budget)
  - \$4 Million in the Water Fund (Increase of 1.15 % from 2022 Adopted Budget)
- The budget proposes a homestead tax rate decrease of 11.34%. Average homes will see an estimated 2.8% increase due to an overall increase of 16% in assessed values this year.
- Non-homestead rates are proposed to decrease 9.9%.
- The tax impact has been mitigated by the addition of approximately \$26 Million in new or improved properties to the tax rolls.
- The budget proposes to modestly increase water and sewer rates (3% increase for both).



# SIGNIFICANT ITEMS

- The budget includes increased sales tax resulting from the new agreement that the Mayor negotiated with Dutchess County for 2023-2032. The first year increase is > \$1 Million.
- The budget increases are primarily due to increases in labor costs, sanitation, retirement contributions, insurance premium increases, and inflation of energy and supplies costs.
- Three new positions are proposed: firefighter, water and sewer maintenance helper, and part-time police assistant (civilian dispatcher).
- Recent Council initiatives are continued or added, including a full-time Mental Health Intensive Case Manager in Police Dept, ambulance services, park bathroom cleaning, planning study funding, continuation of compost program, and expanded pool hours.
- Water and sewer rate will increase 3% to cover increases in debt service costs for capital projects and rising costs for treatment chemicals, fuel, electricity, supplies, and repairs. A 10% revenue reduction is projected due to the closing of Downstate Correctional Facility.

# PROPOSED 2023 BUDGET SUMMARY

	General Fund	Water Fund 3% Increase	Sewer Fund 3% Increase
Appropriations	\$24,606,871	\$4,018,175	\$5,137,382
Total Revenue	\$11,899,474	\$4,018,175	\$5,137,382
Balance of Appropriations	\$12,507,397	-	-
Appropriated Fund Balance	\$(200,000)	-	-
Allowable Levy at Tax Cap	<b>\$12,900,911</b>		

For 2023, the Tax Cap is 4.94%. An allowable increase of \$607,693.

The proposed 2023 budget is \$393,514 below the tax cap, therefore increasing the levy only \$214,179, which is a levy increase of 1.74%.

The cap is on the tax levy, not the tax rate.

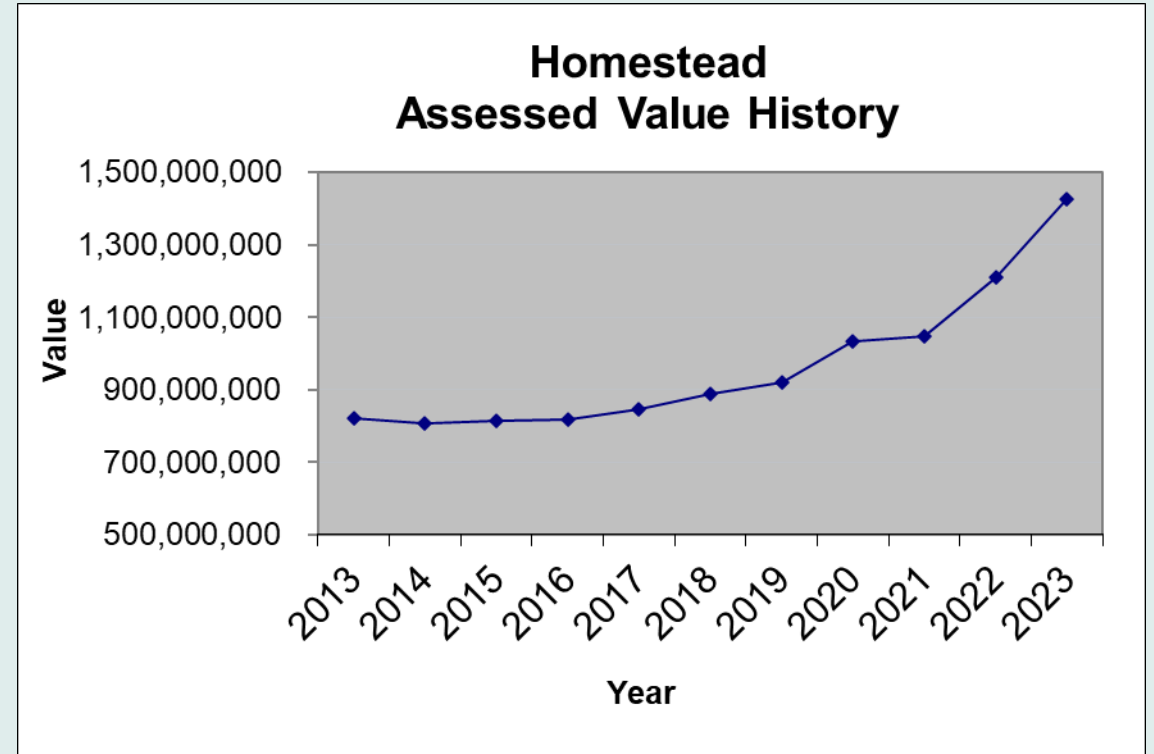


# PROPOSED 2023 BUDGET SUMMARY

	Homestead	Non-Homestead	Totals
Tax Levy Distribution	\$8,861,977	\$3,645,420	\$12,507,397
Base Proportion (Percentage)	70.853890	29.146110	100.00
2023 Tax Rate (per \$1,000 assessed value)	6.213763	10.680877	
2022 Tax Rate (per \$1,000 assessed value)	7.008335	11.854170	
Percentage Tax Rate Decrease	-11.3375%	-9.8977%	
9/30/22- Tentative Roll	\$1,426,185,210	\$341,303,420	\$1,767,488,630
11/29/21 – Final Roll	\$1,212,207,405	\$320,356,120	\$1,532,572,525
Percentage Increase	17.65%	6.54%	15.33%
Dollar Change	\$213,977,805	\$20,938,300	\$234,916,105

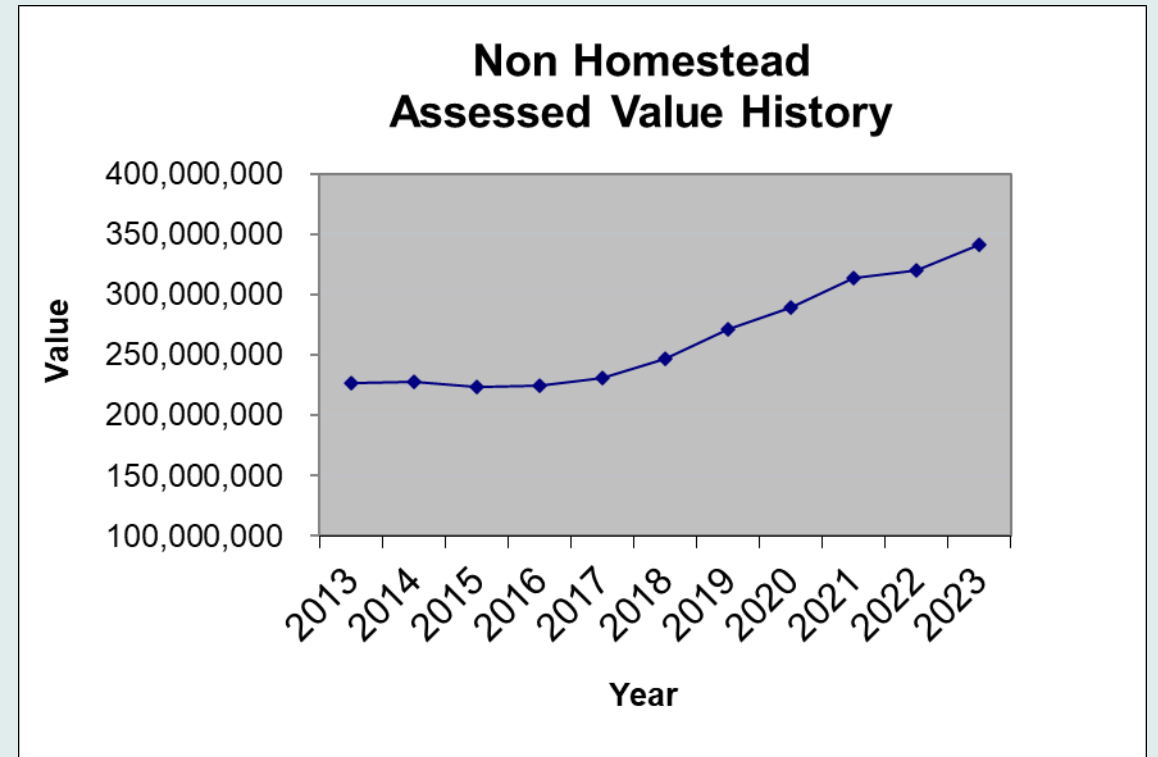
# HOMESTEAD ASSESSMENTS 2013-2023

Year	Value	
2013	\$821,822,287	
2014	\$808,113,801	
2015	\$813,005,888	
2016	\$817,959,464	
2017	\$846,174,024	
2018	\$890,121,552	
2019	\$921,272,380	
2020	\$1,035,407,247	
2021	\$1,049,204,857,	
2022	\$1,212,207,405	
2023	\$1,426,185,210	As of 9/30/22



# NON-HOMESTEAD ASSESSMENTS 2013-2023

Year	Value	
2013	\$227,050,371	
2014	\$227,215,482	
2015	\$223,226,443	
2016	\$224,589,575	
2017	\$230,385,626	
2018	\$246,894,305	
2019	\$270,710,226	
2020	\$289,494,865	
2021	\$313,815,987	
2022	\$320,365,120	
2023	\$341,303,420	As of 9/30/22





# TAX RATE HISTORY 2013-2023

Homestead		Non-Homestead	
YEAR	RATE	YEAR	RATE
2013	8.40	2013	12.40
2014	8.63	2014	12.73
2015	8.70	2015	13.35
2016	8.82	2016	13.23
2017	8.61	2017	13.17
2018	8.39	2018	12.67
2019	8.25	2019	12.41
2020	7.64	2020	12.26
2021	7.76	2021	11.49
2022	7.01	2022	11.54
*2023	6.21	*2023	10.68



\*Proposed

# TAX LEVY/ FUND BALANCE USE 2013-2023

Year	Levy Amount	Fund Balance to Offset Levy
2013	\$9,716,109	\$500,000
2014	\$9,871,042	\$500,000
2015	\$10,054,918	\$500,000
2016	\$10,188,230	\$400,000
2017	\$10,319,219	\$247,500
2018	\$10,593,191	\$162,980
2019	\$10,964,181	\$148,317
2020	\$11,455,743	\$379,842
2021	\$11,751,122	\$2,273,843
2022	\$12,293,218	\$585,000
*2023	\$12,507,397	\$200,000



\*Proposed



# CALCULATION OF TAX RATES

	Homestead	Non-Homestead	Totals
Amount to be raised by Taxes “LEVY”	\$12,507,397	\$12,507,397	
Base Proportion Percentage*	0.7085389	0.29146110	1.000000
Tax Levy Proportioned (Levy x Base proportion)	\$8,861,977	\$3,645,420	\$12,507,397
Assessed Values*	\$1,426,185,210	\$341,303,420	\$1,767,488,630
<b>2023 Proposed Rate (Per \$1,000)</b>	6.213763	10.680877	
2022 Rate (per \$1,000)	7.008335	11.854170	
<b>2023 Percentage Decrease/Increase</b> (2023 Rate – 2022 Rate/2022 Rate)	-11.34 %	-9.90 %	
<b>Tax Bill Example:</b>			
Assessed Value of property example	\$400,000	\$400,000	
2023 City Tax Bill (Assessed Value/\$1,000 x Tax Rate)	\$2,485.51 (Increase of 2.85 %)	\$4,272.35 (Decrease of 9.9 %)	

\*Amounts determined by the New York State Office of Real Property Taxes.

# EMPLOYEES BY DEPARTMENT 2013-2023

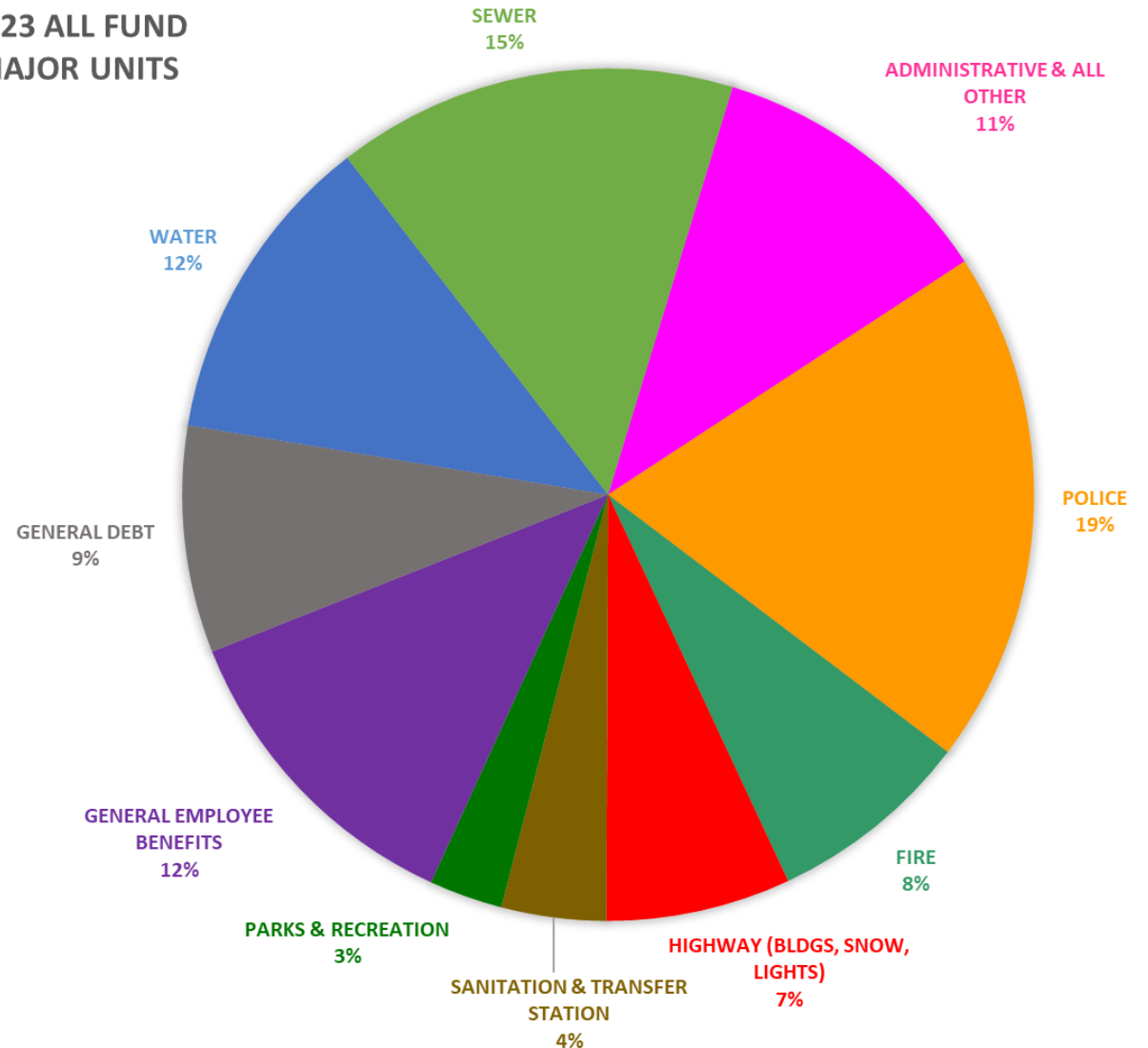
NUMBER OF EMPLOYEES PER DEPARTMENT - ALLFUNDS												
												Budget to
				BUDGETED								Budget
Department	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Change
Administrator	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	2.0	1.0	1.0	-
Assessor	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-
Building	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	3.0	4.0	4.0	-
City Clerk	3.0	1.0	1.0	1.0	1.0	1.0	1.5	2.0	2.0	2.0	2.0	-
Council	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	-
Finance	3.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	-
Fire	13.0	14.0	14.0	14.0	14.0	14.0	14.0	17.0	17.0	17.0	18.0	1.0
Highway	14.0	14.0	15.0	15.0	15.0	16.0	17.0	17.0	17.0	18.0	18.0	-
Human Resource	-	-	-	-	-	-	-	-	1.0	1.0	1.0	-
Mayor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-
Park	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-
Police	31.0	32.0	34.0	34.0	35.0	36.0	36.0	37.0	37.0	36.0	36.0	-
Police Office	3.0	3.0	2.5	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.5	0.5
Public Buildings	1.0	1.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Recreation	0.5	1.0	1.5	1.5	3.0	3.5	3.5	3.5	3.5	3.5	3.5	-
Recycle	3.0	3.0	3.0	3.0	3.0	2.0	1.5	1.5	1.5	1.5	1.5	-
Water	10.0	9.0	8.0	10.0	11.0	11.0	11.0	11.0	11.0	11.0	12.0	1.0
Sewer	10.0	9.0	11.0	11.0	11.0	11.0	11.0	11.0	10.0	11.0	11.0	-
Totals	107.0	108.0	111.5	114.0	117.5	119.0	121.0	126.5	124.5	126.5	129.0	2.5



# PROPOSED 2023 BUDGET BREAKDOWN

ADMINISTRATIVE & ALL OTHER	3,733,471
POLICE	6,594,560
FIRE	2,613,672
HIGHWAY (BLDGS, SNOW, LIGHTS)	2,367,523
SANITATION & TRANSFER STATION	1,341,685
PARKS & RECREATION	940,345
GENERAL EMPLOYEE BENEFITS	4,109,811
GENERAL DEBT	2,905,804
WATER	4,018,175
SEWER	5,137,382
TOTAL	33,762,428

2023 ALL FUND  
MAJOR UNITS





# THANK YOU

Christopher White, City Administrator

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Photo by Scott Harrison