

Town of Ballston 2022 TENTATIVE Budget Overview

With the anticipated first debt payment due for the Ballston Lake Sewer District, the 2022 budget will necessarily exceed the New York State tax cap imposed on the Town. Otherwise, the Town's proposed budget would have been well within the tax cap limit:

FYE 2022 Tax Levy Limit:	\$1,743,967	
FYE 2022 Proposed Levy, Net of Reserve:	\$2,019,407	
Proposed Override Amount:	\$275,440	
NEW BLSL Tax Levy Total:	\$389,080	\$113,640 difference

The 2022 budget will, again, not impose a Town nor Highway tax to sustain operational costs. The Town has benefitted from its growth and respective share in Saratoga County's sales tax revenues. 2021 sales tax revenues in the County are exceeding expectations for 2021 and we have prepared a budget relying on it being a conservatively repeatable event.

- **Estimated TOTAL Sales Tax Revenues for 2021 (conservative): \$3.6M**
- **Estimated TOTAL Sales Tax Revenues for 2021 (expected): \$3.8M**
- **Estimated TOTAL Sales Tax Revenues for 2021 (speculative): \$4.0M**

****2022 Budgeted TOTAL Sales Tax Revenues: \$3.623M**

Highlights in the 2022 budget include a 2% wage increase for elected officials and staff. The Board has also moved to adjust position wages where deemed necessary to maintain and attract quality staff. The Town has been experiencing an increased demand for services which has focused attention on staffing needs.

The Town Board and Library Trustees are also moving forward with separation to the extent the Library Trustees have presented a budget to the Town Board and that the tax levy proceeds will be provided to the Library Trustee designated Treasurer according to the Memorandum of Understanding (MOU) provided in August 2021 to the Library's designated legal counsel. The Town Board is waiting on the Library Trustees' signatures on the MOU. *(The proposed MOU is available for review under Appendix A.)*

The Water District budgets also received attention as the Town worked with Tabner, Ryan, and Keniry to review its existing water ordinance and past budget development to most recent practices. As a result, one district will experience a 100% decrease in its tax levy which will be offset by an increase in the water rate to cover the lost tax levy revenue. Beginning with the 2022 Budget, the Town will review and set the water rates annually based on the costs developed for the respective year's budget. The Town Board will hold Public Hearings on *all* water rates in the Town on October 26, 2021.

The Town Board is also including increased funding and staffing for the parks within the Town boundaries. The Board has been reviewing the existing Park District, gathering data from outside legal counsel for possible options for managing all parks, and developing a plan and process to move the Town's parks under a single, financially, and administratively managed fund for the benefit of all Town residents. These steps are a result of the public's response to the Town's Comprehensive Plan surveys.

ACCOMPLISHMENTS between last year's budget season and now:

BUILDING DEPARTMENT:

Overhaul of staffing which included the use of MJ Engineering staff to support and guide the group during 2021.

HIGHWAY GARAGE ADDITION:

Resolutions to move forward with the design process have been approved. The project is expected to be bid in Winter 2022 with groundbreaking to follow. \$500,000 of Highway fund balance has been reserved for this project with more expected before the close of 2021.

TOWN WEBSITE:

A new town website went live in August....a much needed overhaul to facilitate improved communications with the public.

FUND BALANCE POLICY:

The Town Board engaged Tabner, Ryan, and Keniry to assist in developing a Fund Balance Policy. Policy for the General Fund A, B Fund, and Highway Fund have been passed via resolution and will assist the Board with managing long term and immediate term financial decision making outside the annual budget. Several Type Fund Reserves have also been established to assist in managing larger costs and both planned and unplanned costs.

UTILITY BILLING SOFTWARE:

We are now 'live' with the water billing software. Residents can now pay online and access their billing records. The administrative process has been streamlined due to the ability to remotely read most meters versus mailing postcards and waiting for customers to provide a reading. We are also beginning to observe a more relevant data set representative of water actually used to better gauge system use.

CLEAN ENERGIES COMMUNITY DESIGNATION:

The Committee for CEC successfully earned the CEC designation for the Town. As a result, it has unlocked a \$5,000 grant for use in other CEC initiatives. A new EV (electric vehicle) charging station has been installed in front of the Highway Garage with (3) more planned for our parks. These stations were

funded primarily through grants, but do require an annual software and maintenance fee. LED street lighting is currently under review for the next initiative.

ARPA:

The Town has successfully applied for and received its first tranche. There is ongoing discussion on how to use the Federal funding. For now, the proceeds have been invested with NYCLASS.

APPENDIX A

****PROPOSED Memorandum of Understanding with the TOWN OF BALLSTON COMMUNITY LIBRARY:**

Memorandum of Understanding between the Town of Ballston and Town of Ballston Community Library

Effective January 1, 2022

1. Town will turn over to Library's Treasurer \$100,000 in advance of receipt of tax levy funds
2. On or before February 28th of each year, the Town will turn over to the Library's Treasurer, sixty percent (60%) of the full tax levy less the \$100,000 already advanced
3. Library Board of Trustees will submit monthly Financial Reports not later than the 15th day of the month following the report period to the Town Board as follows:
 - a. Bank reconciliations signed as approved by the BOT Treasurer, for all bank accounts under the control of the BOT;
 - b. NYSLRS (New York State and Local Retirement System) report (from NYSLRS web portal) of transmission/submission of Library employee retirement data from monthly payroll;
 - c. Financial Statements, following the existing Town format and coding for the Operating Statement only, and including a brief written financial summary prepared and signed off by the BOT Treasurer.
4. Remaining forty percent (40%) of tax levy will be turned over to Library's Treasurer on or after July 15th upon completion/acknowledged receipt of the following:
 - a. All items from #3 above for the months of January – June of the current year;
 - b. Federal 941 and NYS 45 quarterly payroll tax reports for the 1st and 2nd quarters of the current year;

c. Proof of Insurance on Building with Town listed as an additional insured and Town to be notified if insurance lapses;

d. Audited Financial Statements and Report from UHY, LLP, or a CPA firm of equivalent or better credentials.

5. Commencing January 1, 2022, the Town of Ballston will no longer provide administrative or shared services without a mutually agreed upon separate contract.

6. Monthly summary from either BOT or attorney for BOT to the Town Board advising of status of Charter Revision or separate legislation.

7. Fund balance to be turned over when actual true special district status occurs whether that be via a Charter change or special legislation.