

COUNTY OF GREENE  
TOWN OF NEW BALTIMORE  
TOWN BOARD WORK MEETING  
MONDAY, SEPTEMBER 28, 2009-Page 1

**DRAFT**

Supervisor Louis called the meeting to order at 7:30 pm and the Pledge of Allegiance was said. Also attending: Councilwoman McKeon, Councilmen Norris, and Byas, Town Clerk Brooks, and 4 members of the public. Absent: Highway Superintendent Jordan and Tax Collector Stuart.

Supervisor Louis reviewed the agenda for the next Regular Town Board Meeting on October 12, 2009. Regarding a NYS law requiring **Workplace Violence Prevention Training**, following the last meeting the collaboration with other municipalities is not going well. Councilwoman McKeon and Supervisor Louis are now working together, drafting a policy, using a provided sample and attempting to simplify. It will now go to Attorney for the Town Wukitsch in draft form for a legal review. In accordance with NYS Labor Law, there must be an authorized representative selected by the employees and at bottom of policy that contact person would be indicated, and how they would be selected.

Supervisor Louis's understands that there are a new set of regulations, as Councilmen Byas and Norris are the only continuing members of the Board, going into effect regarding the **reporting of time for elected and appointed officials in the retirement system**. Town Board will have to define the work day, and logs will be required for at least a 3month period, clarification is still needed, and the new board will have 6 months to put into effect the new policies and procedures. NYS Comptroller's Office is seeking a backup source for the number of days that are being reported for retirement purposes. There will be a follow-up presentation from the Town Board regarding the **2010 Tentative Budget** for the Town of New Baltimore.

The Town's accountant is meeting with one Justice to complete the review of the **Justice Court records for 2008**. The Town Clerk's and the Tax Collector's reviews are complete.

Supervisor has been asked to attend a Wednesday morning (8:30am) meeting involving **ethics** oversight, and for which 30 municipalities were chosen; the entrance conference is with representatives from **NYS Comptroller's Office**.

**TENTATIVE 2010 BUDGET**

Supervisor read the Supervisor's Budget Message. {attachment}

New this year, Table 10 provides details of the current debt of \$12,400, that is scheduled to be paid off in 2010. The remaining debt of \$409,000 is owed by Sewer District #1. Ellie Alfeld asked for clarification of the last number. Nils Backlund asked whether the total exemptions were assessed values or real dollars; Supervisor answered: real dollars. Nils continued that it is difficult for the Town Board to digest this in 2 weeks. Supervisor explained that he is available to the Town Board members for questions and conversation. Supervisor continued to explain the calendar:

- the Tentative 2010 Budget for the Town of New Baltimore must be submitted to the Town Board prior to October 1,
- a Preliminary 2010 Budget must be set by the Town Board for the purpose of going to public hearing,
- and the Final 2010 Budget for the Town of New Baltimore is not required to be adopted and filed by law until November 20, 2009.

With no more from the Town Board or the public, Councilwoman McKeon moved to adjourn, seconded by Councilman Byas.

**Motion Carried**      **Ayes- 4**    **McKeon, Louis, Norris, Byas**  
                                 **Nays- 0**

The meeting was adjourned at 8:25 p.m.

Respectfully,  
Janet A. Brooks  
Town Clerk

## **SUPERVISOR'S BUDGET MESSAGE**

The Tentative 2010 Budget submitted herein contains a detailed analysis of the Town's financial condition and complete estimates of expenditures and revenues for 2010.

### **CURRENT 2009 TOWN WIDE FUND BALANCE PROJECTIONS**

Table 1 presents a detailed analysis of projected revenues and expenditures for the two town-wide funds for 2009, and compares these projections to actual revenues and expenditures for 2008. This table shows that direct General Fund expenditures (excluding interfund transfers) are expected to decrease by \$23,110 in 2009 below the amount expended in 2008. General Fund personal services expenditures for 2009 are projected to increase by \$3,059, while decreases will include Benefits (\$7,835), Departmental Non-Personal Services (\$13,243), Programs (\$1,921), Professional Services (\$1,839) and Centralized Services (\$1,331).

Total projected 2009 General Fund Expenditures (excluding interfund transfers) are projected to be \$32,004 below the amount budgeted. This is attributable in part to lower than budgeted expenses for personal services (\$17,283), Benefits (\$2,860), Departmental Non-Personal Services (\$1,000), Professional Services (\$2,800) and Programs (\$3,276). To provide funding for additional highway repairs, an additional transfer of \$50,000 was authorized in June to be made from the General Fund to the Highway Fund. A fund transfer is also being proposed in the amount of \$1,000 from the General Fund to the Capital Reserve Fund for Parks Equipment (representing the unused funds budgeted for Parks Equipment for 2009).

Actual Non-property tax revenues for 2009 are expected to decrease below the amount received in 2008 by \$118,438. One time revenues in 2008 that did not recur in 2009 included grants, collection of unpaid court fines, and retroactively owed cable franchise fees. Other revenue reductions include projected Justice Court Fines (\$31,619), Mortgage Tax (\$29,247), Building Permit Fees (\$12,759), and Interest earnings (\$10,995). The current projections regarding Justice Court Fines and Mortgage Tax are conservative, and the actual revenues may exceed projections; this will not be known until more data becomes available in November.

While 2009 Non-Property Tax Revenues are projected to fall below the actual 2008 receipts, it is still anticipated that projected revenues will exceed the amount budgeted for 2009 by the amount of \$69,211. The combination of revenues exceeding budget (\$69,211), expenditures being under budget (\$32,004), offset by the increase in fund transfers (\$51,000) will result in an overall deficit to be funded by the accumulated fund balance in the General Fund totaling \$39,785, which is \$50,215 less than what had been budgeted to be used by the General Fund accumulated fund balance.

After accounting for the use of the accumulated fund balance in the General Fund, the accumulated fund balance for the General Fund is estimated to be \$416,552. Of this amount, a total of \$90,000 will be budgeted for use in the 2010 budget to provide funding

for General Fund expenditures in 2010, and an additional \$11,300 will be budgeted from the accumulated fund balance for unspent grant monies in 2009 that are anticipated to be expended in 2010.

The second set of columns in Table 1 provides spending and revenue estimates for the Highway Fund. Overall expenditures in the Highway Fund for 2009 (excluding fund transfers) are projected to exceed the amount expended in 2008 by \$100,954. In June of 2009, the Town Board authorized a budget increase of \$130,000 for road improvements, much of which was funded from disaster assistance received from the federal government. Personal service expenditures are also anticipated to increase by \$8,648. These increases in expenditures will be offset by projected decreases in expenditures for machinery operating expenses (\$25,687), snow removal materials (\$5,458), and benefits (\$5,077). The decrease in machinery operating expenses has been attributable to lower fuel prices.

2009 projected non-property tax revenues in the Highway Fund will increase above the amount received in 2008. Revenues in 2009 include federal disaster relief payments related to the December, 2008 ice storm. The sale of equipment will also yield additional revenue for 2009.

Overall, total projected spending from the Highway Fund for 2009 (excluding proposed fund transfers) will exceed the adopted budget by \$93,762, while projected revenues (excluding fund transfers) will exceed the 2009 budget by \$107,963. The Highway Fund also received an additional transfer of \$50,000 from the General Fund for the funding of road improvements. This will result in a projected overall surplus for 2009 in the Highway Fund of slightly over \$64,201. Of this amount, an additional transfer to the Capital Reserve Fund for Highway Equipment is being proposed in the amount of \$25,000. If approved, the estimated Highway Fund surplus for 2009 will be \$39,201, which will bring the total projected accumulated fund balance in the Highway Fund as of December 31, 2009 to \$58,865. No fund balance is being appropriated for the Highway Fund for the 2010 budget.

Overall, the Town is projected to realize an operating deficit (after making the recommended new transfers of \$26,000 to reserve funds) of \$584 for the 2009 budget year. This will decrease the projected accumulated fund balance in the Town wide funds to \$475,417. Of this fund balance, a total of \$101,300 (including \$11,300 in unspent grant monies) is being appropriated in the 2010 Tentative Budget.

## **2010 TOWN BUDGET**

Table 2 contains a summary of items that impact the overall spending proposed in the 2010 Tentative Budget. The Tentative 2010 Budget includes an increase of \$1,944 (2.5%) for full time elected officials (Town Clerk, Town Highway Superintendent). No increases are being proposed for part time elected officials, which include the Supervisor, Town Board, Town Justices and Tax Collector. The Tentative 2010 Budget includes reorganization savings proposed by the Town Justices in the amount of \$14,300. This proposed reorganization includes funding for the existing Justice Clerk position at the

current salary and funding for two part-time Deputy Justice Clerk positions in place of one full time Deputy Justice Clerk position and one part time Deputy Justice Clerk position. Based on a review of current salaries and hours worked in the Assessor's Office, Town Clerk's Office and Building Department, additional departmental personal service savings of \$11,363 is reflected in the Tentative 2010 Budget. The Tentative 2010 Budget includes additional funding in the amount of \$2,410 for a 2.5% salary increase for appointed and clerical positions. The total impact of the items listed above is a net proposed savings of \$21,309 for 2010 General Fund personal services.

The 2010 Tentative Budget includes an overall proposed increase for Benefits totaling \$7,975. This includes increases in health insurance premiums (\$6,400), mandated retirement contributions (\$2,245) and workers compensation and disability premiums (\$900). The proposed cost savings for personal services will yield a corresponding savings in the Town's share of Social Security and Medicare contributions in the amount of \$1,570.

Based on a review of expenditures over the past two years, additional savings are proposed in Departmental Non-Personal Services (\$1,600) and Centralized Services (\$2,500).

The overall savings proposed for operating costs in the Tentative 2010 Budget totals \$17,434. These savings are being offset by an increase in the Contingency appropriation in the amount of \$9,000. This appropriation increase is being proposed to provide funding in the event that current assessment litigation requires the Town to pay any refunds for the 2010 tax year. The Tentative 2010 Budget also includes appropriations for the expenditure of unspent grant monies that are anticipated to remain on hand as of December 31, 2009. This includes \$8,300 appropriated under Records Management Contractual Services (unspent from Justice Grant) and \$3,000 included in the total appropriation for Traffic Control – Signs Contractual Services (unspent from E911 Sign Grant). The continuing funding authorization for these grants has been confirmed for 2010. The combined impact of operating cost savings, increases in contingency appropriations, and appropriation of funds for expenses related to unspent grant monies results in an overall increase of \$2,866 in 2010 General Fund Expenditures.

The Tentative 2010 Budget includes an increase in the appropriated fund balance in the amount of \$11,300 to reflect the unspent grant monies discussed above; these funds comprise a portion of the accumulated fund balance. Additional revenues are also budgeted for cable franchise fees (\$7,000) and property tax penalties (\$1,000). The Tentative 2010 Budget includes reductions in revenues for Interest earnings (\$5,000), Building Permit Fees (\$3,000) and State Aid (\$2,600).

The impact of all revenue adjustments made in the Tentative 2010 Budget total an overall increase of \$8,600, which includes the appropriated fund balance increase of \$11,300 that reflect unspent grant monies to be expended in 2010. When combined with the overall expenditure change, the Tentative 2010 Budget proposes a General Fund tax levy decrease of \$5,734.

The second page of Table 2 outlines the 2010 Budget Impacts for the Highway Fund. The Tentative 2010 Budget includes additional funding in personal services in the amount of \$7,000 for a 2.5% salary increase for Highway Department employees. The Tentative 2010 Budget also includes an overall increase in Benefits totaling \$21,833, which includes increases for health insurance premiums (\$13,300), mandated retirement contributions (\$7,283), Town contributions for Social Security and Medicare (\$600), Workers Compensation and Disability Premiums (\$450) and Uniforms (\$200).

The 2010 Tentative Budget reflects overall debt service savings in the Highway Budget of \$90,232. Table 10, which has been added to this year's budget submission, contains an overall analysis of the Town's current debt, including Town-wide funds (General and Highway Funds) and Special Districts (Sewer District). As of December 31, 2009, the total debt for the General and Highway Funds will be \$12,400, and this debt is scheduled to be retired in 2010.

As discussed at the June 8, 2009 Town Board meeting, it was proposed at that time that the amount of \$70,000 from the debt service savings be added to the 2010 Highway Fund Budget. This increase is reflected in the Tentative 2010 Budget. An increase of \$5,000 is also being proposed for the transfer to the Capital Reserve Fund for Highway Equipment. As stated earlier, an additional transfer of \$25,000 is being proposed for 2009, and combined with the proposed 2010 transfer and current balance, the available balance in 2010 in the Capital Reserve Fund for Highway Equipment will total over \$52,000. These funds will be available for future equipment purchases without impacting the tax levy.

Based on the stabilization of fuel prices, the Tentative 2010 Budget includes a decrease of \$10,000 in the appropriation for machinery operating costs. The recommended appropriation of \$95,000 for this line item exceeds the current projected expenditure of \$83,000 for 2009.

The combined impact of the budgetary changes discussed above will result in an overall increase of \$3,601 in proposed expenditures in the Highway Fund.

The Tentative 2010 Budget reflects a total proposed revenue reduction of \$15,000, which consists of a decrease of \$2,000 for interest earnings and \$13,000 for state aid. While the proposed funding decreases for the Consolidated Highway Improvement Program (CHIPS) was restored this year by the State Legislature, there is increasing concern that the State's budgetary problems will more likely result in cuts to local aid; it would therefore seem prudent to reflect this strong possibility in the 2010 Tentative Budget.

The reduction in budgeted Highway Fund revenues, combined with the slight increase in budgeted Highway Fund expenditures, results in a proposed Highway Fund tax levy increase of \$18,601.

The overall proposed tax levy increase for town-wide funds that is being proposed in the Tentative 2010 Budget is \$12,867. This increase is more than offset by the overall increase in the taxable assessed valuation change (tax base), and therefore, the town-wide

funds tax rate being proposed in the Tentative 2010 Budget is \$4.998 per thousand, which represents a decrease of 0.82% below the 2009 tax rate for town-wide funds.

### **GENERAL FUND BUDGET**

Table 3 contains a detailed presentation of the proposed expenditures and revenues for the General Fund contained in the 2010 Tentative Budget. The expenditures are grouped to combine items within specific categories of Personal Service, Benefits, Departmental Non-Personal Service, Professional Services, Centralized Services, and Programs. The line item budget required by law, which is not categorized in this format, can be found at the end of this submitted Tentative 2010 Budget.

The 2010 General Fund Budget includes an overall increase of \$1,944 for salaries for the Town's full time elected officials, which are the Town Clerk and Town Superintendent of Highways. The Town Clerk's salary is proposed to be increased from \$27,456 to \$28,140; this reflects an increase of \$684 (2.5%). Similarly, the salary for the Town Superintendent of Highway is proposed to increase by \$1,260 (2.5%), from \$50,440 to \$51,770. No increases are being proposed for the Town's part time elected positions (Supervisor, Council members, Justices, Tax Collector).

The 2010 General Fund Budget includes a decrease of \$14,300 in the appropriation for the Justice Court's staff personal services. These savings reflect a reorganization proposal by the Town Justices to replace the current combination of one full time Deputy Justice Clerk position and one part time Deputy Justice Clerk position with two part time positions. The current Justice Clerk position that will be vacated at the end of the year is being retained at the current salary.

The 2010 General Fund Budget includes reductions in the appropriations for Assessor staff personal service, Building Department personal service, Deputy Town Clerk personal service, and Zoning Board Clerk personal service; these reductions reflect a more accurate estimate of work hours and any salary changes that resulted from staff turnover. The appropriations for personal services for the Assessor, Assessor staff, Deputy Town Clerk, Buildings, Animal Control, Building Department, Parks, Historian, Zoning Board Clerk, Planning Board Clerk and Refuse and Garbage include sufficient increases to provide an across the board 2.5% salary increase to these town employees. An additional amount of \$450 has been appropriated for Parks personal service to more accurately reflect the time being spent for mowing and other maintenance in parks and outside the Town Hall that is not being performed under the contract for mowing town parks.

The 2010 General Fund Budget includes increases in the Benefits category of \$6,400 for health insurance premiums, \$2,245 for mandated retirement contributions, \$800 for workers compensation, and \$100 for disability insurance premiums. Overall salary savings allows for a proposed reduction of \$1,570 for employer contribution for Social Security and Medicare.

In the Departmental Non-Personal Services category, the 2010 General Fund Budget includes an appropriation of \$8,300 for Records Management Contractual Services. This represents the unspent portion of the Justice Court Assistance Program Grant received in 2008. The Justice Court has completed all other work under this grant other than the Records Management portion; it is anticipated that this work will be completed in 2010, and the State Office of Court Administration is aware of the delay in completing this work and has indicated that the grant funds, which had previously been paid to the Town, remain available for this project. An increase of \$300 for Tax Collector contractual services is proposed to reflect increased postage costs. Decreases for Assessor contractual services (\$600), Town Clerk contractual services (\$200), Building Department contractual services (\$700), Zoning Board contractual services (\$100) and Planning Board contractual services (\$300) are proposed to reflect current spending trends over the past two years.

In the Centralized Services category, the 2010 General Fund Budget includes an increase of \$3,000 in the appropriation for Traffic Control (signs). This reflects the anticipated unspent portion of the State Legislative grant received for E911 signs that will be made available for expenditure in 2010. The contract for the expenditure of these grant funds will remain in effect through mid-2010, and it is anticipated that renewal of this grant contract will be permitted if the funds are not spent as of that time. An increase of \$1,000 is being proposed for Police contractual services (no monies were appropriated in the originally adopted 2009 Budget) to fund expenses related to the Greene County Sheriff Substation. Some savings from 2009 projected expenses are anticipated from changes to long distance calling plans. A new appropriation of \$600 is being proposed for Public Safety contractual to fund the provision and use of a cell phone by the Town's Emergency Management Officer. A reduction of \$3,000 is being proposed in the appropriation for the Town Highway Garage to reflect more stable fuel oil prices and improved energy efficiency from insulation installed over the past two years. A reduction of \$1,100 is proposed for Education to reflect the spending trends of the past two years; funding is included for the attendance of two Town Board members to the Association of Towns meeting; Town Justice attendance at the annual conference for the NYS Magistrates Association, and attendance by the Justice Clerk at the Association of Towns meeting where training is provided.

An increase of \$9,000 in the budget line for Contingency has been proposed to provide funding in the event that the outcome of current assessment litigation requires any refunds to be paid by the Town. There are no budgetary changes proposed in the Professional Services and Programs categories of the General Fund Budget.

The 2010 General Fund Budget includes revenue increases for Cable Franchise Fees (\$7,000) and property tax penalties (\$1,000) to reflect the actual revenues received over the past two years. Decreases are reflected in revenues from Building Permit fees (\$3,000) to reflect a more conservative estimate for 2010. A decrease of \$5,000 in interest earnings reflects the current market for interest rates on short term deposits. A decrease of \$1,600 has been reflected for state per capita aid; it is considered highly likely that the current state budget problems may result in cuts to local aid that should be acknowledged in realistic budget estimates. A reduction of \$1,000 in Real Property

Services (another form of state aid) reflects the elimination of the STAR Administrative Aid Program, which provided funding for the local Assessor administration of STAR exemptions.

### **HIGHWAY FUND BUDGET**

Table 4 contains a detailed presentation of the proposed expenditures and revenues for the Highway Fund contained in the 2010 Tentative Budget. The expenditures are grouped to combine items within specific categories of Personal Service, Highway Improvements and Repairs, Machinery, Snow Removal/Other Road Maintenance, Benefits, Debt Service, and Fund Transfers. The line item budget required by law, which is not categorized in this format, can be found at the end of this submitted 2010 Tentative Budget.

The 2010 Highway Fund budget includes a \$7,000 increase in personal service, reflecting a proposed wage increase of 2.5% for Highway Department employees. An increase of \$70,000 is budgeted for road repair materials to provide a portion of the Highway Fund debt service savings to be used for additional road improvements in 2010. A decrease of \$10,000 is being proposed for machinery operation to reflect the stabilization of fuel costs. As stated earlier, the appropriation of \$95,000 for this purpose for 2010 exceeds the estimated expenditure of \$83,000 for the current year, so the proposed appropriation does allow for increased costs if they are incurred.

In the Benefits category, the Health Insurance budget line has been increased by \$13,300 to reflect proposed increases in health insurance premiums by CDPHP, the Town's current insurance carrier. The premiums being offered by CDPHP are still significantly less than those offered by other health insurance companies. The State Retirement budget line has been increased by \$7,283 to reflect a significant increase in the mandated retirement contribution that is required of all government employers in New York State by the New York State and Local Retirement System. The employer's rate of contribution for the period of April 1, 2010 to March 31, 2011 (which comprises 75% of the Town's 2010 fiscal year) is increasing from 6.9% of payroll to 11.2% of payroll. Other increases in the Benefits category include employer contributions for Social Security and Medicare – also known as FICA (\$600), Workers Compensation (\$600) and Uniforms (\$200). Disability premiums are budgeted to decrease by \$150, this reflects more accurately the net cost after employee contributions.

In the Debt Services category, the 2010 Highway Fund Budget includes a decrease of \$90,232, including \$88,126 savings in debt principal payments, and \$2,106 in interest payments. This savings has resulted from the complete repayment of the amount bonded in 2004 for Road Improvements and the amount bonded in 2004 for the purchase of a used snow plow truck.

An increase of \$5,000 (from \$10,000 to \$15,000) is proposed in the amount transferred from the Highway Fund to the Capital Reserve Fund for Highway Equipment to provide funding for future highway equipment.



The 2010 Highway Fund Budget includes an overall decrease in non-property tax revenues. A decrease of \$2,000 in interest earnings reflects the current depressed market for interest rates on short term investments in money market accounts and certificates of deposit. A decrease of \$13,000 in the budget line for revenues from the Consolidated Highway Improvement Program (CHIPS) reflects an assessment that the next state budget will likely result in reductions to local aid.

## **SPECIAL DISTRICTS**

### **Sewer District**

Table 5 contains a presentation of the Sewer District Budgets for 2010, which includes Sewer District #1 (Hamlet), and Sewer District #2 (Kalkberg Commerce Park). The 2010 Tentative Budget for Sewer District #1 reflects an overall decrease in expenditures of \$2,398. The budget includes reductions in debt service principal in the amount of \$6,000, reflecting the complete payoff of the bond issued in 2004 for the replacement of the pumps at the pump station on Mill Street. Interest payments will also decrease by the amount of \$1,354. Increases are proposed for Administration (\$200), personal services (\$600, which reflects a 2.5% salary increase for the employees), Equipment (\$500), mandatory retirement contributions (\$606), and employer FICA contributions (\$50). The 2010 Sewer District #1 Budget also includes an increase of \$3,000 (from \$15,000 to \$18,000) in the amount to be transferred into the Capital Reserve Fund for Sewer District Repairs to provide funding for future capital needs.

The 2010 Sewer District #1 Budget reduces interest revenues by \$100, and nets out to a decrease of \$2,198 in sewer fees, which should translate into a sewer fee reduction of approximately 1.6%

The Sewer District #2 (Kalkberg Commerce Park) budget includes anticipated user fees and a modest property tax levy for administration, which will be charged back to the existing tenants, which is currently Serta Mattress only.

### **Lighting District #1**

Table 6 includes a presentation of the budget for Lighting District #1, which is in the hamlet of New Baltimore. The energy costs for the Lighting District has stabilized, and more energy efficient fixtures are in the process of being installed. In 2009, the property tax levy was increased to erase an accumulated deficit. At the end of 2009, this Lighting District will have a positive fund balance, allowing for a reduction in the 2010 property tax levy to a level that is in line with anticipated expenditures.

### **Lighting District #2**

Lighting District #2 was created in 2009 and includes Kalkberg Commerce Park. For 2010, expenses are budgeted at \$2,000. This amount will be levied as a property tax to the property owners in Kalkberg Commerce Park, which currently is Serta Mattress.

### **Water District 1**

Table 6 includes a presentation of the budget for Water District 1. The 2010 Tentative Budget includes no change in the amount budgeted or in the tax levy.

### **Water District 2**

Table 6 includes a presentation of the Tentative 2010 Budget for Water District 2. While user fees will increase for 2010 to reflect increased water usage rates by the Village of Coxsackie, the 2010 Budget includes no property tax levy.

### **Water District 3**

Water District 3 includes Kalkberg Commerce Park. All anticipated expenses will be charged back to the existing tenants, which is currently Serta Mattress only.

### **Ambulance District 1**

The Tentative 2010 Budget includes an increase for Basic Life Support (from \$18,000 to \$20,600) to be provided under contract by the Ravena Rescue Squad. The total cost (town-wide) for paramedic services provided by Greene County Emergency Medical Systems is increasing by \$3,213, from \$13,714 to \$16,927. The amount of the total cost apportioned to Ambulance District 1 is in proportion to its taxable assessed valuation, which is 62.7%, which equates to a total cost for 2010 for paramedic services in the amount of \$10,613 (an increase of \$2,009 from 2009). These increased expenditures will be partially offset by additional budgeted revenue of \$1,000 from insurance reimbursements rebated by Ravena Rescue Squad and the use of \$2,000 from the accumulated fund balance of the Ambulance District. The overall property tax levy is budgeted to increase by \$3,113, from \$22,700 to \$25,813.

### **Ambulance District 2**

The Tentative 2010 Budget includes an increase for Basic Life Support (from \$18,802 to \$21,134) to be provided under contract by the Town of Coxsackie Ambulance Service. This includes an adjustment of \$1,629 for 2008 to reflect actual costs pursuant to the ambulance service contract. The total cost (town-wide) for paramedic services provided by Greene County Emergency Medical Systems is increasing by \$3,213, from \$13,714 to \$16,927. The amount of the total cost apportioned to Ambulance District 2 is in proportion to its taxable assessed valuation, which is 37.3%, which equates to a total cost for 2010 for paramedic services in the amount of \$6,314 (an increase of \$1,204 from 2009). These increased expenditures will be partially offset by the use of \$1,000 from the accumulated fund balance of the Ambulance District. The overall property tax levy is budgeted to increase by \$2,636, from \$23,562 to \$26,198.

### **2010 TAX LEVY**

Table 7 shows the 2010 levy resulting from the Tentative 2010 budget, and compares

these levies to the 2009 amount. Table 7 lists the tax levies attributable to county chargebacks for community colleges and other items separately. It should be noted that the tax levy for county chargebacks that consist primarily of charges for New Baltimore residents who attend community colleges other than Columbia-Greene will decrease from \$70,613 to \$67,377.

As indicated previously on Table 2, the overall increase in the tax levy for the combined total of the General and Highway Funds (these are the two town-wide funds) will be \$12,867, which when combined with the increase in the taxable assessed valuation of property in the town (tax base), will result in a tax rate decrease of 0.82%. For a home assessed at \$100,000, this decrease would equate to approximately \$4 for 2010. This will be in addition to a decrease of \$2 (for a home assessed at \$100,000) resulting from lower county chargebacks being applied to the 2010 tax levy. Table 7 lists the other tax levy impacts for the Special Districts.

### **FUND BALANCES**

As required by law, Table 8 includes a listing of all projected fund balances as of December 31, 2009, along with projected revenues and expenditures for 2009.

### **EXEMPTION REPORT**

As required by law, Table 9 includes a report of the tax impact of exempt property in the town. It is estimated that the overall cost impact from tax exempt property creates a total burden of \$128,797 on taxable property owners. Of this amount, \$49,600 is paid to the town as Payments in Lieu of Taxes (PILOT) payments by tax exempt properties owned by the Greene County IDA.

### **INDEBTEDNESS**

While not required by law, Table 10 provides the details of all current debt as of December 31, 2009, for town-wide funds and Special Districts. The total debt for town-wide funds as of December 31, 2009 will be \$12,400, and is scheduled to be paid off in 2010. The remaining debt of \$409,000 is owed by Sewer District #1.