

Supervisor's Message October 2015

2015 Budget Passes with No Tax Increase

From the desk of Pete Yendell:

On October 2<sup>nd</sup> the Lima Town Board approved the 2015 budget. This budget falls below the Governor's Property Tax Cap. The tax cap was enacted to limit the growth of annual property taxes to 2% or the rate of inflation, whichever is less. The actual amount of a municipality's tax cap is determined by the New York State Comptroller. The Comptroller uses several factors to determine what the actual tax cap will be for each community. These factors include but are not limited to, Tax Cap Reserve Amount (including interest earned) from FYE 2014, Tax Base Growth Factor, PILOT's receivable FYE 12/31/2014, Allowable Levy Growth Factor, Available Carryover from FYE12/31/2014 and pension dollars over 2%. The allowable increase for our 2015 levy was 1.53%.

The Town Board reviewed the budget as an agenda item at our September 19<sup>th</sup> Special Board Meeting where we covered some regular business as well as review of the proposed budget. At that time we went through the proposed budget line by line. We reviewed all anticipated revenues against anticipated expenses and the budget history of each of those expenses over the last 3 years. The largest anticipated expenses were in the highway portions of the budget. The Highway Superintendent carefully analyzed his road maintenance projects for 2015 to try to limit these increases however he anticipates increases in needed materials and equipment.

All property owners pay the town-wide services through the town-wide tax portion of the budget that will remain basically flat for 2015. The property owners in the town, outside the village also pay for town services and fire and ambulance services through the town fire tax portion of the tax bill. The residents of South Lima have chosen to keep the contract they have with the Lakeville Fire Department and therefore pay more for their fire tax.

Listed below is a comparison of the 2014 tax rates to the 2015 tax rates per \$1000.00 of assessed value for 2015 for the 3 different areas noted above. The combined total of all assessed property values for the town went up 1.6%. All towns in Livingston County are at 100% assessed value.

	2014	2015
Town-wide	\$3.09	\$3.08
Town Outside Village	\$4.73	\$4.72
Fire tax	\$ .62	\$ .62
	=====	=====
	\$5.35	\$5.34

South Lima	\$4.73	\$4.72
Fire Tax	\$ .95	\$.95
	=====	=====
	\$5.68	\$5.67

The Town Board and department heads continue to work diligently to keep expenses and taxes level and still provide our residents with needed services such as snow removal, road reconstruction and repairs, street lighting, assessor services, town clerk, code enforcement, justice services, building maintenance and infrastructure repairs, library, park, cemetery maintenance, insurance coverage, highway superintendent, town attorney, town board, and zoning and planning. These are some of the main items included in the general budget. You can review the entire 2015 budget on line at [Lima-ny.org](http://Lima-ny.org).