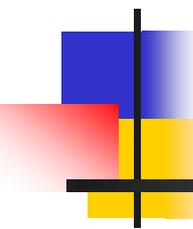


A decorative banner for the Village of Springville. The text "VILLAGE OF SPRINGVILLE" is centered in a serif font, flanked by ornate scrollwork. The background of the banner shows a scenic view of a river with a dam, a group of people in traditional attire, and a building with a sign that reads "WARNER MUSEUM".

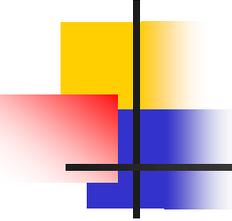
# VILLAGE OF SPRINGVILLE

A decorative graphic consisting of a vertical black line intersected by a horizontal black line, with a blue square above the intersection and a yellow square below it.

## General Fund 2016 -2017 Proposed Budget

Fiscal year runs June 1, 2016  
through May 31, 2017

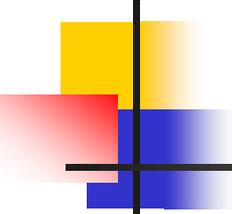
***The General Fund is a fiscal plan to pay  
for Village services and community  
development projects***



# Proposed Property Tax: The Bottom Line

---

- Tax Rate increases **1.88%** to **\$16.78/1000**
- Tax Levy is **\$1,702,456** or **1.79%** higher than last year (*tax levy cap is \$1,682,570 or 0.61%*)
- Total Appropriations are: **\$3,089,688** or a decrease of **\$96,908** from last year's actual budget or **0.03%** decrease



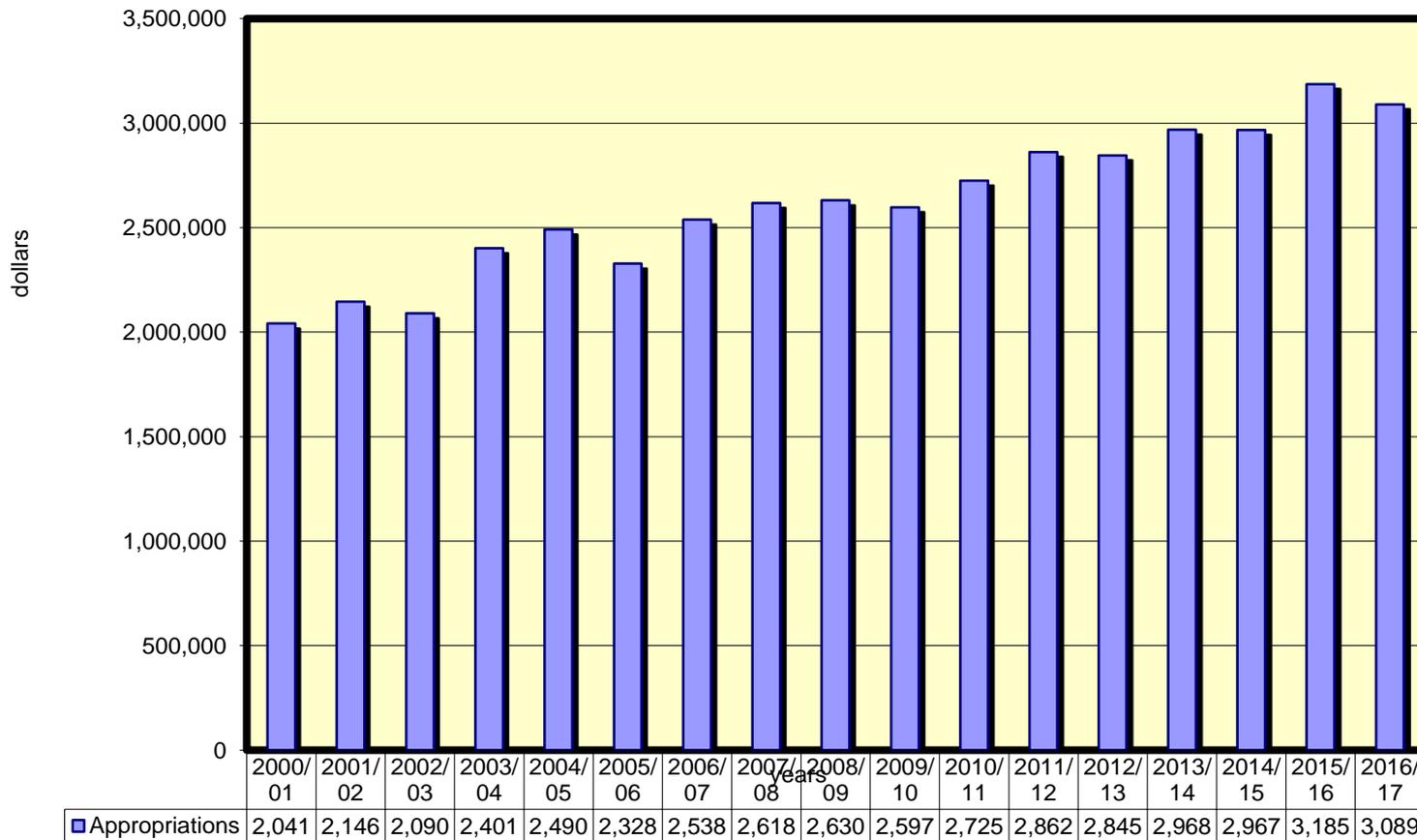
# Understanding Property tax

---

Property tax is a function of:

- **Appropriation:** the amount of money the village will spend
- **Other revenues:** including State aid, shared sales tax, fines, fees, fund balance
- **Tax Levy:** the \$ amount to be raised by taxes
- **Total Valuation:** \$ of taxable property value
- **Tax Rate:** the levy divided by valuation

Appropriations: \$3,089,688 a decrease of \$96,908 from last year's actual budget,



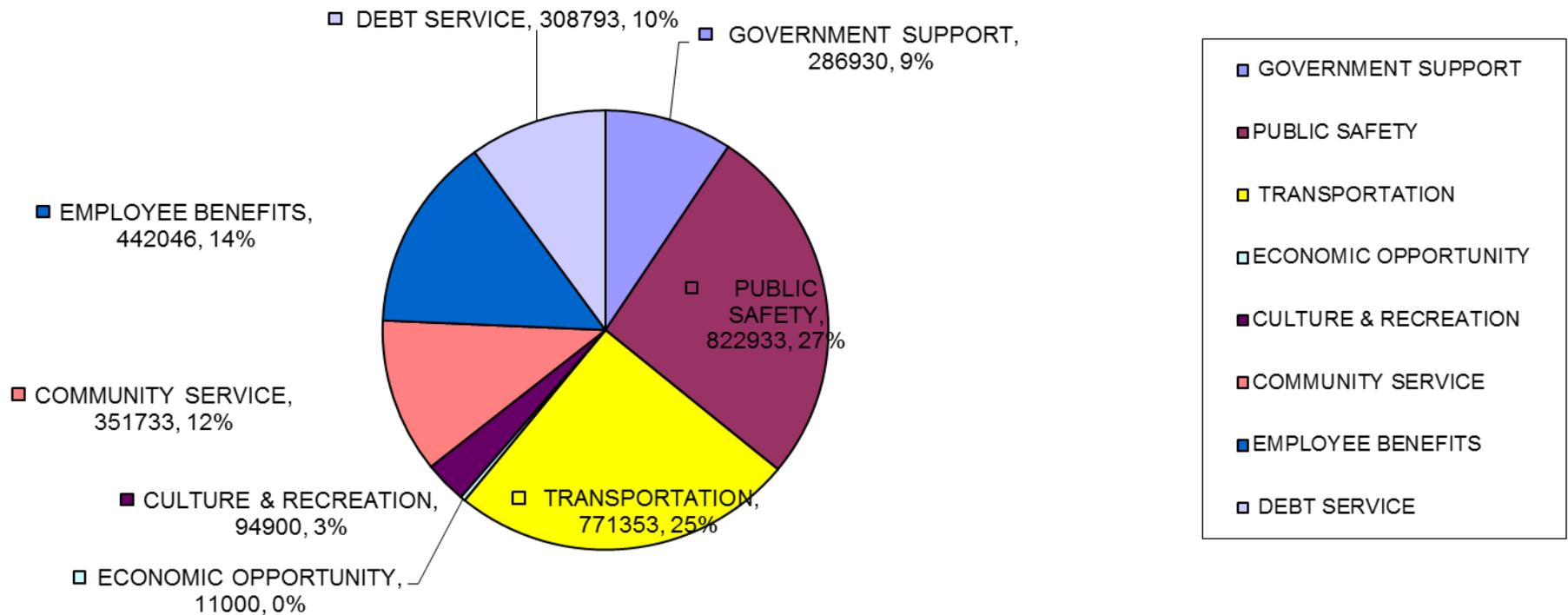
# The General Fund

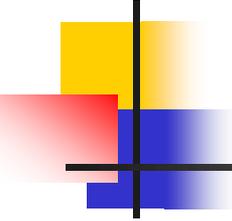
Appropriations: \$3,089,688

---

- **General Government Support** (clerk, judicial, public works, buildings, legislative, law)
- **Public Safety** (control center, fire, police)
- **Transportation** (streets, sidewalks, parking)
- **Economic Opportunity** (ec development)
- **Culture & Recreation** (parks, SYI, celebrations)
- **Community Service** (zoning, beautification, garbage)
- **Employee Benefit** (retirement, social security, medical insurance)
- **Debt Service** (bonds, BANs, installment debt)

# Appropriations 52% on public safety and streets

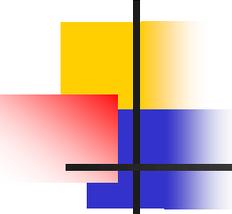




# Revenue: How we pay for the appropriated \$3,089,688

---

- Property Tax Levy: \$1,702,456
- Other Revenues: \$1,387,232
- Unappropriated Fund Balance: \$10,000
- Total Revenue: \$3,089,688

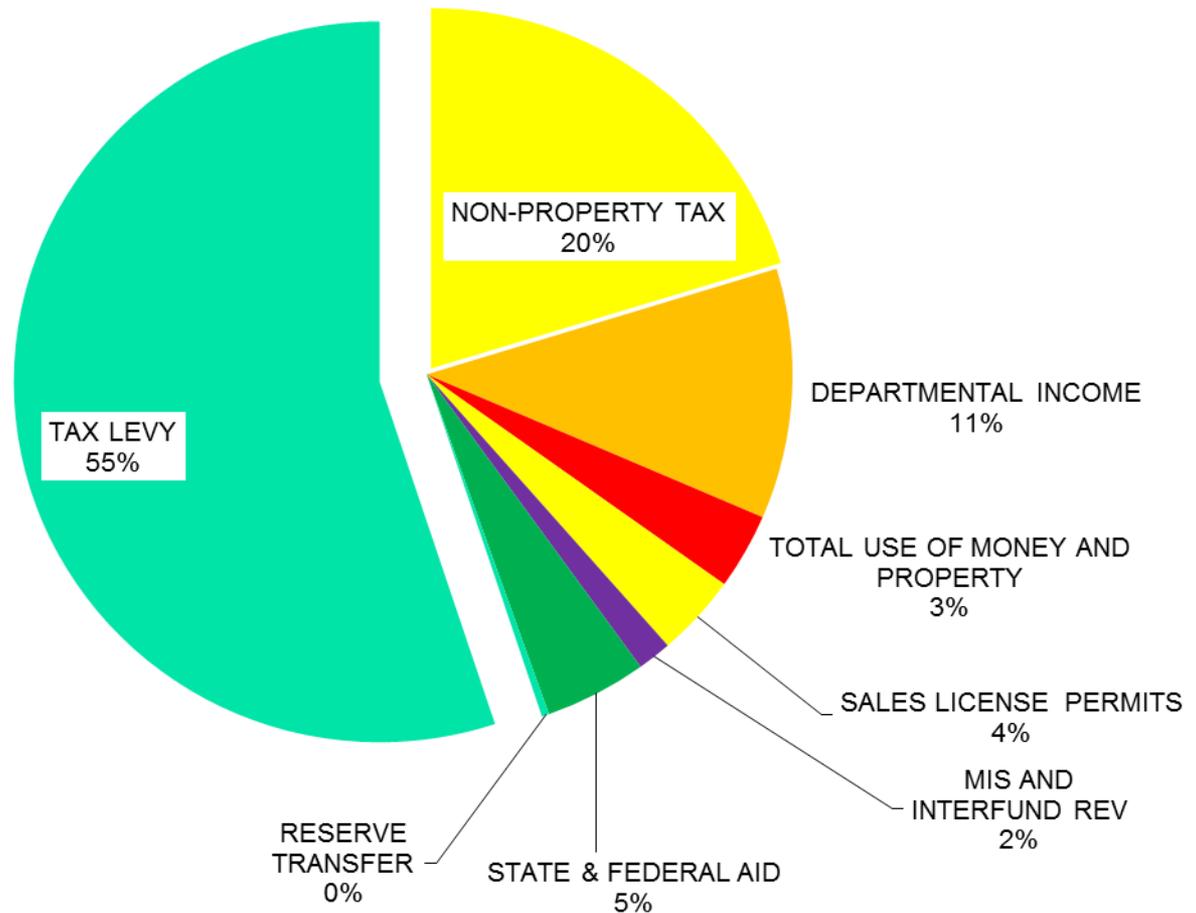
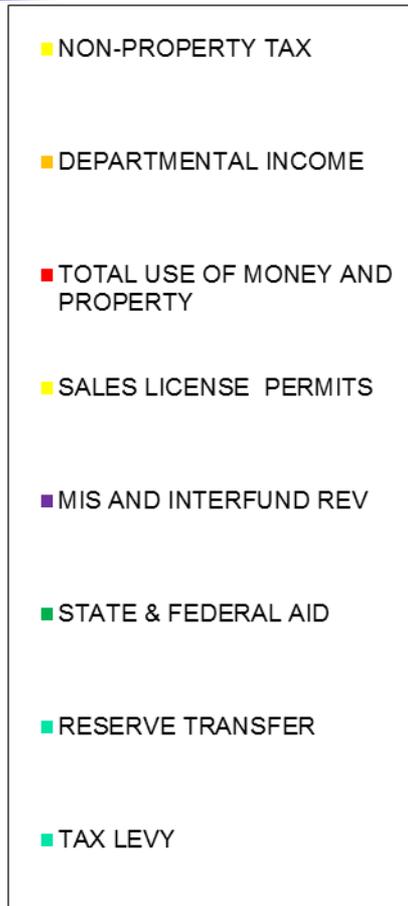


# Revenue Sources

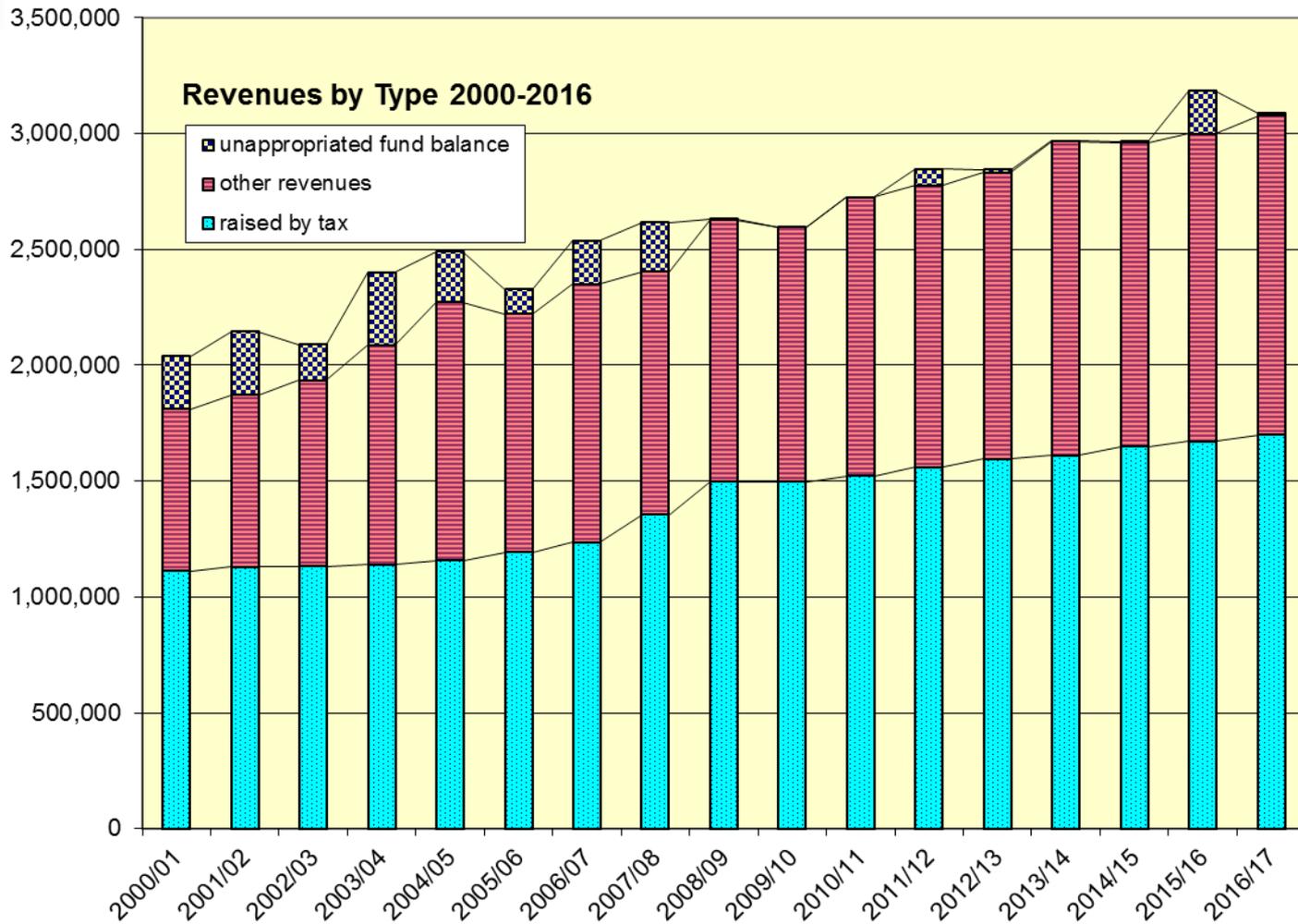
---

- **Non-Property and other tax** (share of sales tax)
- **Departmental Income** (public safety, fire inspection fees, garbage stickers)
- **Use of money and property** (cell tower leases)
- **License, permits**
- **Interfund revenues** (transfer payment for projects)
- **Federal and State aid** (AIM, CHIPS, mortgage tax)
- **Tax Levy**

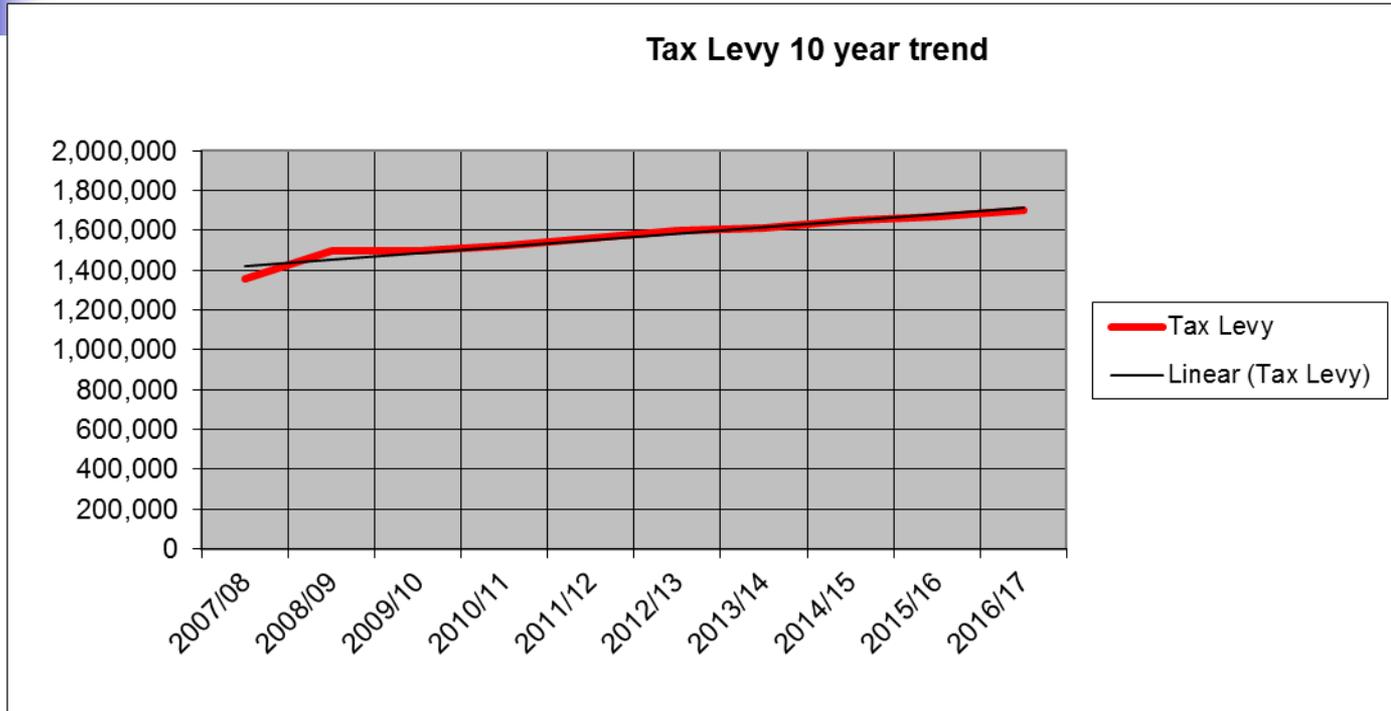
# 2016-17 Revenue Chart: Tax Levy is 55% of Revenue



# Revenue: includes tax levy, other revenues, fund balance

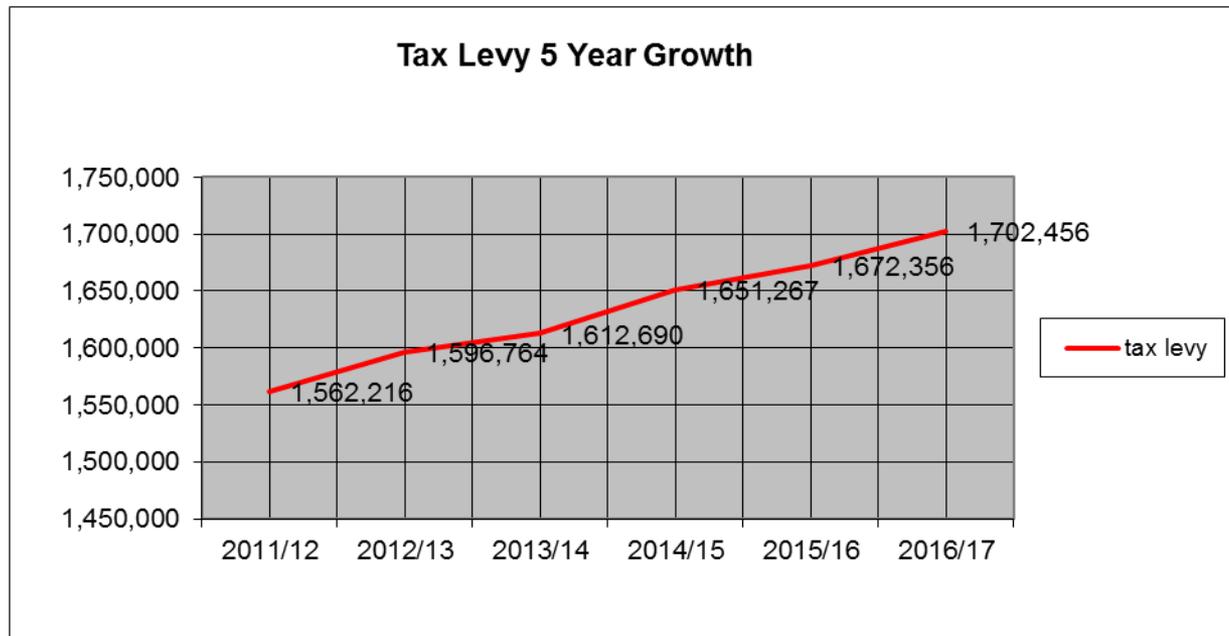


# Tax Levy Growth 10 Years



**Tax levy increased 2.5% per year over the last 10 years**

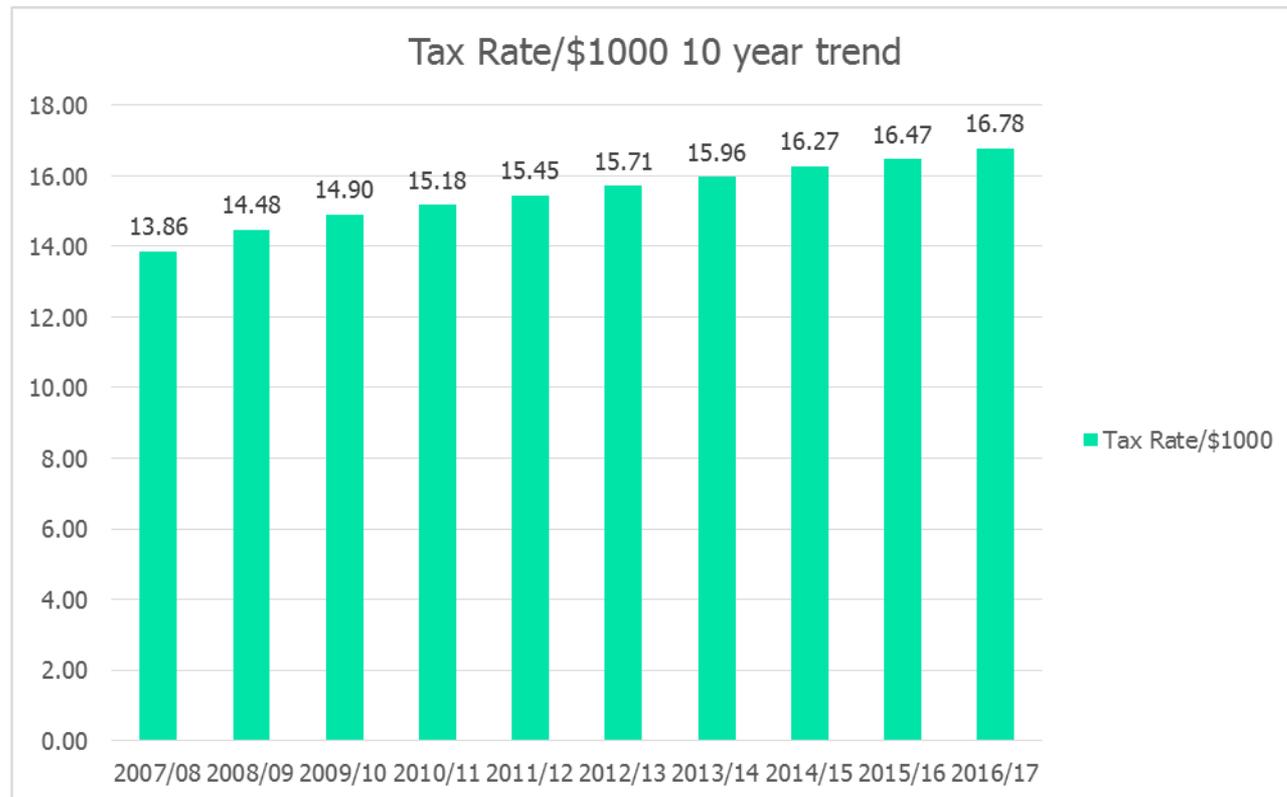
# Tax Levy Growth 5 Years



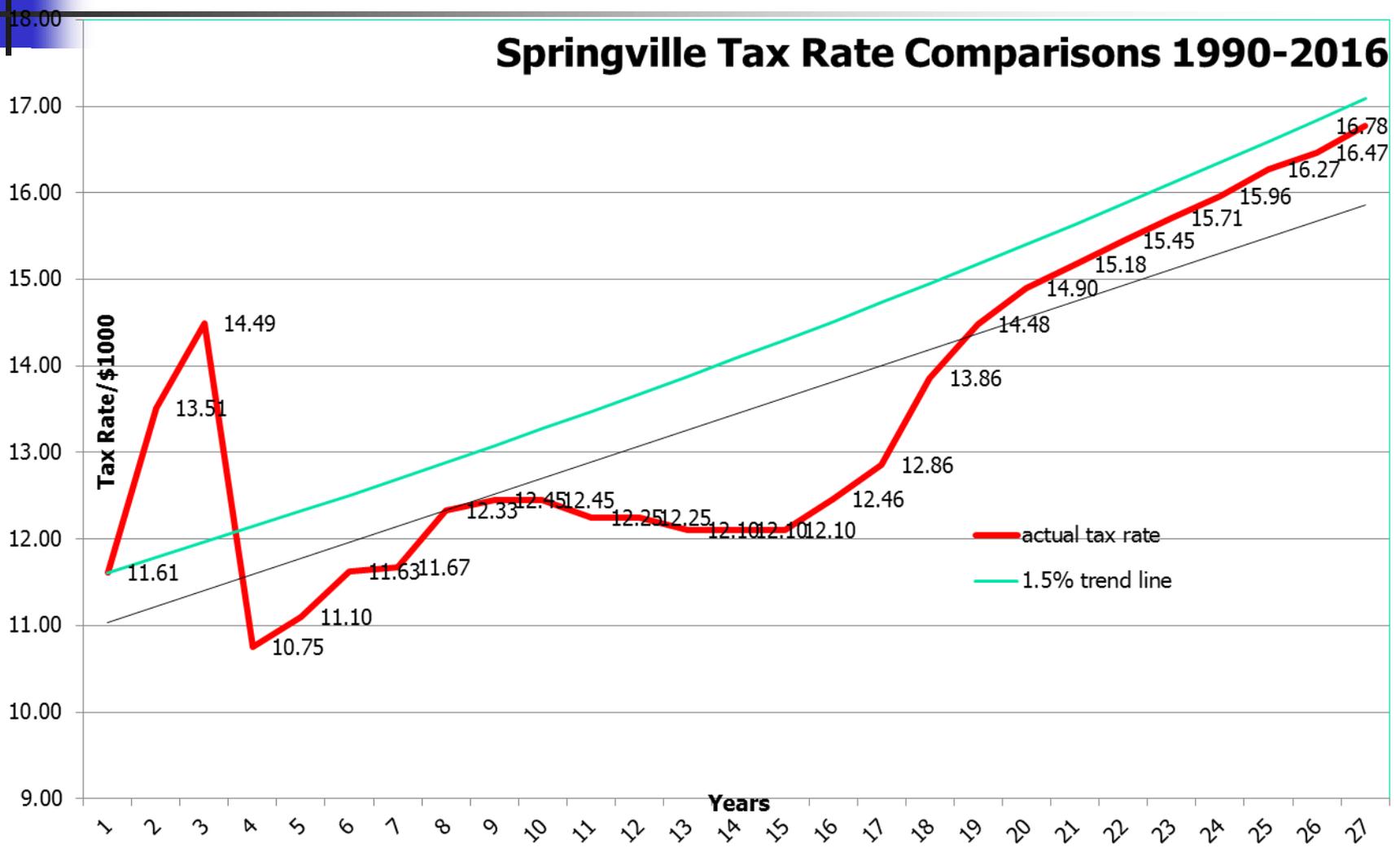
- Tax Levy Growth is about 1.7% over last 5 years

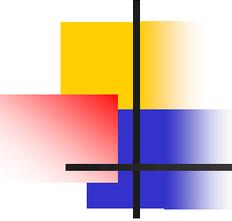
# Proposed Tax Rate: \$16.78/\$1000: 1.8% or \$.31 over last year.

Ten Year trend is 2% annual increase



# 27 year tax rate trend: about 1.2% over 27 years.





# Tax Levy is above **Tax Levy** **Cap** even though

---

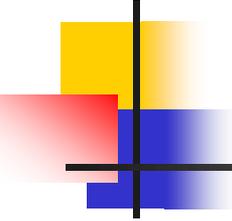
The Village participated in the NYS Government Efficiency Program

The Village has a history of 2% tax levy growth.

The tax levy increase is only 1.79%

The Village has a 27 year history of a 1.2% annual tax rate increase.

# Tax Cap Statements from NYS Leaders

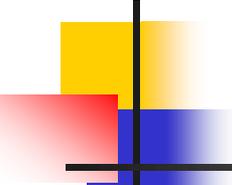


**Governor Cuomo:** *The municipality can charge whatever tax they want to charge. If a municipality tells you they can't raise taxes because of the cap, that is not a fact and that is not the truth. The cap, in fact, is not a cap...* (Daily Freeman, Oct 28, 2015)

**Senate Majority Leader John Flanagan:** *I don't believe there's any circumstance the Governor would move away from that. Let's be clear: It's still very, very popular with the public. It saves \$7.6 billion ...* (Nov 10, 2015 blog post YNN's State of Politics)

**NYS Self Imposed Tax  
Levy Cap is 2%**

**Erie County tax levy  
increased 4.8% (BN  
March 19, 2016)**



# Going over the Tax Levy Cap

- The NYS Tax Levy Cap for Springville is \$1,682,570 or 0.61%

- The Village Tax Levy is \$1,702,456 or 1.79%

## Appropriations

Trustees reduced appropriations to meet the minimum cost of funding services.

## Revenues

Trustees used a small amount of unappropriated fund balance without jeopardizing future revenues for services.



# Going Over the NYS Tax Levy Cap



- Residents will not receive the Village portion of the Tax Freeze Rebate in December

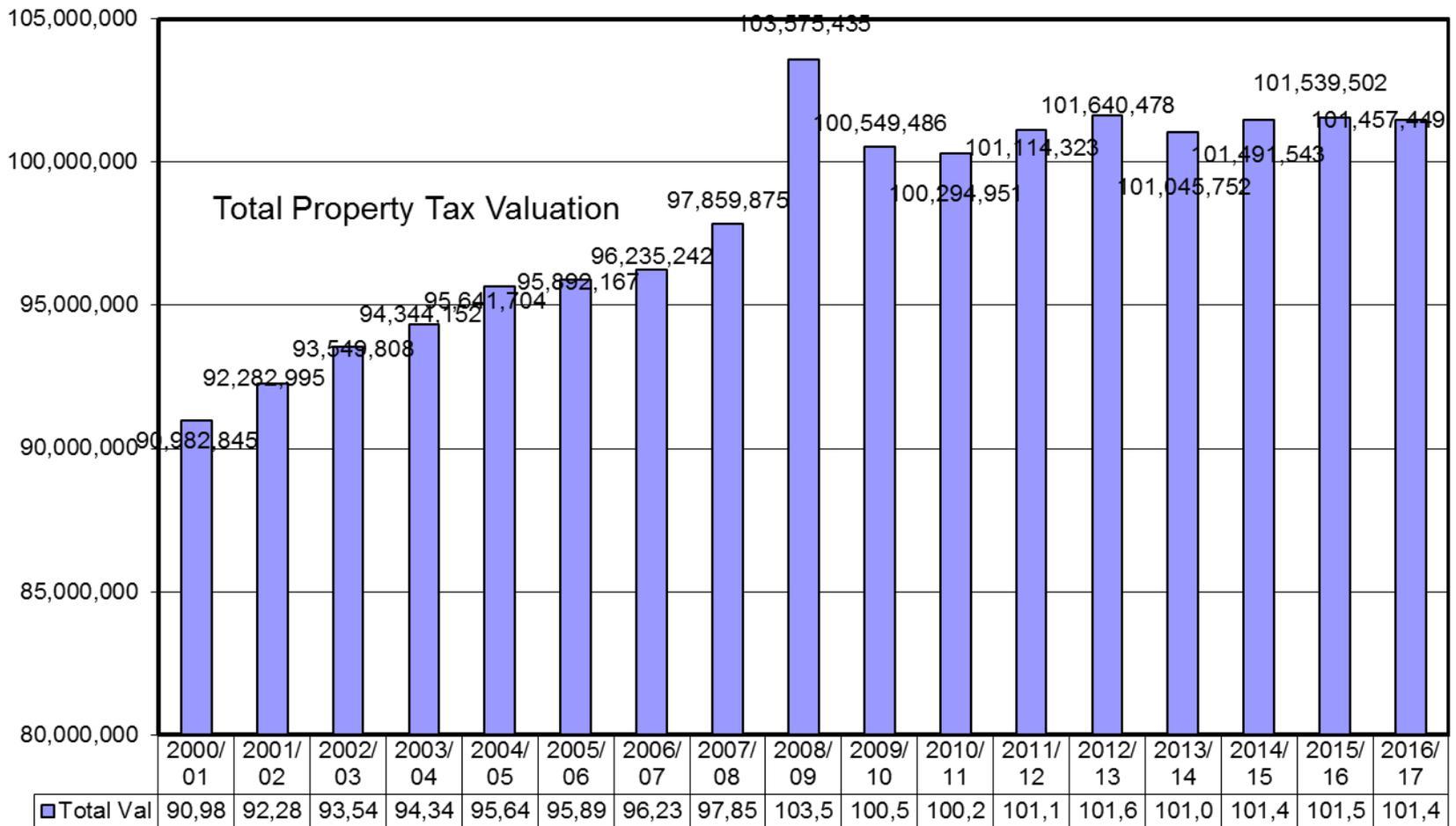
- *The Proposed Budget is a fiscally prudent budget that funds Village services and community development projects in the long run.*

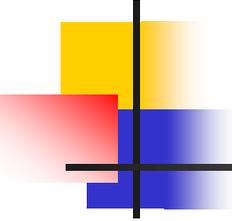


- Residents will receive services and improvements to Village

# Taxable Valuation: Decreased by \$82,053

■ Taxable Property Valuation shows flat growth trend





# Appropriation: Mandated Costs, Maintenance, Public Safety, Projects

---

- Medical Insurance
- DPW Replacement Schedule: Street Cleaner and Plow Truck Chassis and Cab
- SVFD Turn Out Gear
- Smart Growth Projects: Factory Street streetscape and park; 65 Franklin Public Safety Building

# Mandated Costs: steady increase

- Medical and Hospital Insurance: \$1650 up **2%**



# Transportation (25%)



- 6 employees
- \$90,000 for new plow truck cab and chassis
- New Street Cleaner
- Street lights, off street parking, maintenance

# Public Safety (27%): Police, Fire, Code Enforcement

- Springville Police and Erie County Sheriff
- \$42,000 for mandated turn-out gear for SVFD.
- Springville Fire Control

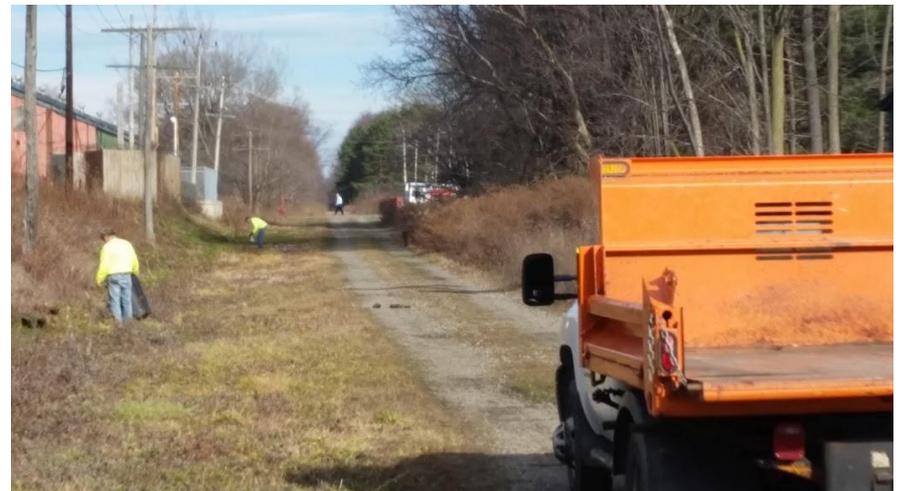


# Community Development: Main St Flowers and Rail Trail

- Flowers on Main St and Franklin Streets



Rail Trail planning,  
development,  
construction, and  
maintenance



# Smart Growth Projects

Factory Street  
Streetscape and Park  
Improvements (CDBG  
Smart Growth grant  
\$325,000)

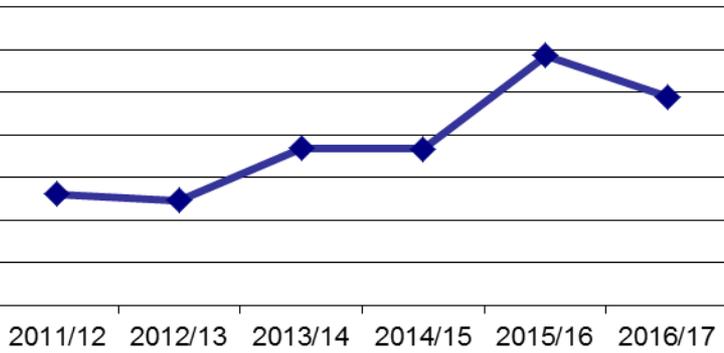


65 Franklin St. Public  
Safety Building  
Improvements  
(financial assistance from  
County and State??)

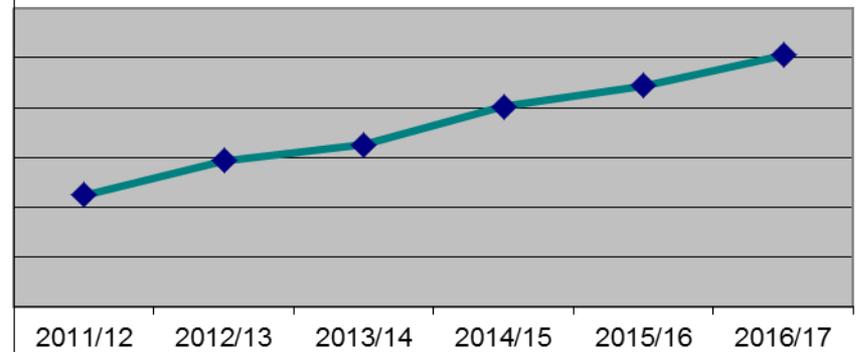


# Five Year Trends: Appropriations, Levy, Valuation

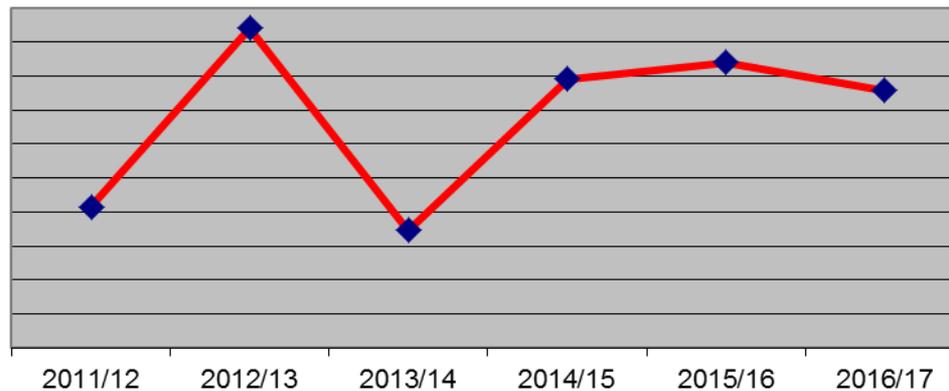
appropriations 5 year trend



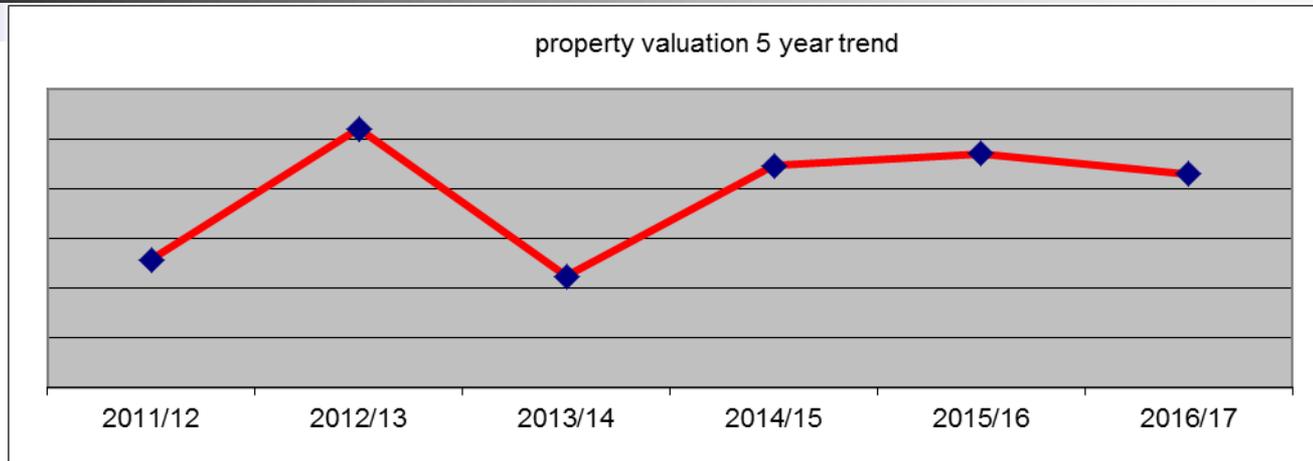
tax levy 5 year trend



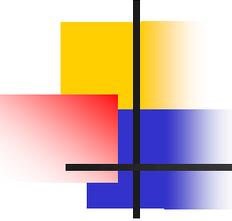
property valuation 5 year trend



# Tax Valuation and Assessment (2016 data)



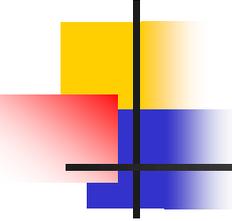
- 1653 Parcels, \$154,647,717 Total Value
- 16% of parcels (263) are partially exempt
- 6% of parcels (100) are wholly exempt
- 34% ( \$53,190,268) of Assessed Property \$'s are exempt from taxes
- Taxable Value is \$101,457,449



# Conclusion: Efficient Service with modest cost increase

---

- Village life is enhanced by the services and smart growth projects provided by the General Fund.
- 55% of revenues to pay for these services come from property taxes.
- Long term trends and planning make the services affordable
- Fiscal data shows need to develop growth plans for economic development



# Towards A Better Springville

---

- **Steps towards economic development** – residential growth; NY Main
- **Municipal Capital Improvement Projects** – 65 Franklin Building,
- **Smart Growth Projects** – Factory St streetscape; Park at Factory Street, Rail Trail project.
- **Partnership in Regional Projects** – Old 219 Bridge; WNYSSB, ECRT, White Water Park,
- **Support for Non Profit Projects** – SRSC, SCA, BCH, CHS

