



## **Supervisors Summary of the 2015 Budget and Changes**

The **Total Budget** for 2015 for the Town of Clayton is \$11,388,722 as compared to \$12,236,705 in 2014. We will continue to have significant involvement in the capital construction of the Clayton Transient Docking Facility and Riverwalk amenities and overlooks, (\$1,838,810) along with the construction of the Route 12 Sewer Project, (\$5,280,500). Both of these improvements have millions of dollars of Federal and State grant funding. We have budgeted to handle the local share through long term bonding as is customary for projects of these types.

The **Total Town Taxable Value** is \$704,943,360 which is an increase from \$702,611,774 or \$2,331,586, a .33% increase. This is a smaller increase than last year's 2.62% but the trend showing increased values reflect growth and new construction. It should be noted that the value of the 1000 Island Harbor Hotel is only reflected in the special districts and not in the Townwide Taxable Value due to the PILOT agreement that all the taxing entities agreed to. We have and will continue to receive positive financial impact in our community with the opening of this significant destination venue. These numbers are still subject to change as assessment actions are settled in the next few months.

The **Total Number of Exemptions** for the Town of Clayton in 2014 final roll is 722, up 2 from 720, with a total exemption value of \$69,228,426 or 8.94% of the total assessed value of \$774,171,786 for our township. This increase in exempt properties means that the tax levy is distributed among a smaller number of parcel owners. This is a growing trend that will have a negative impact on a majority of the taxpayers in our community. The Board is monitoring this very closely with the Assessor's Office and Community organizations however if the law allows for an exemption the assessor has no ability to refuse a properly made application.

Our **Tax Levy**, or the amount in property taxes raised for Town operations, is \$1,124,398 up from \$1,027,289 or \$97,109 from 2014. \$30,000 of this increase is the result of a billing change for the Depauville Sewer District's 99 user from quarterly billing to a single collection on the Tax Bill. This only impacts those 99 users.

Our **Town Tax Rate** is \$1.36 per \$1,000 of assessed value for 2015. This is an increase of \$.09 from the 2014 town wide rate. This means that a home assessed for \$100,000 would have a town tax bill of \$136 or an additional \$9.00. In 2014 we reduced the rate by \$10 from \$1.37 to \$1.27.

**Tax Cap** – The Town Board voted to override the tax cap in 2015 however we will not have to use the override and will be under the cap by \$100 which may make the tax payers eligible for a rebate from the State. We don't have the specific details of the States recently passed "Tax Cap Freeze" and the "Government Efficiency Plan" that we will be required to submit and be approved by the State Division of Budget. This is uncharted waters and will require a significant amount of administrative resources to prepare the plan and make sure that we are properly making a submission that will not negatively impact the Clayton Community.

**Sales Tax and Fund Balance Utilization** - The Town Board chose to be very conservative when budgeting for 2015—in light of the slowly improving economic times. We budgeted an increased income from Sales Tax of \$50,000 or a total of \$1,650,000 and utilized \$312,974 in Fund Balance which is down from \$864,277 or \$551,303 less than 2014. Our goal is to retain between 15% and 20% of the budget in each fund as a reasonable balance. This amount also provides us the best score when the NYS Office of the State Comptroller presents its Fiscal Stress Rating for each of the municipalities in the State.

The **General Fund** deals with most Town services, except for Highway and Special Districts (such as Reed Point, Heritage Heights and Depauville Sewer districts and Heritage Heights and Depauville lighting districts). The General Fund appropriations are up \$64,268 from 2014 (2014 was \$2,088,049 and the 2015 proposed is \$2,152,317). The increase is due primarily to increases in health insurance, retirement and dog control in the amount of \$65,297. These are fixed expenses that we have little or no control over.

The proposed **Highway Budget** is at \$1,613,700 which is down from \$1,786,767. This is \$173,067 lower than in 2014. This decrease is attributed to a significant reduction in the equipment replacement account and contractual employee compensation, health and retirement benefits as we have reduced the number of full time employees in this department by 1.5.

**Reed Point Sewer** will increase by \$15 from \$585 to \$600 and **Heritage Heights Sewer** will increase by \$17.61 from \$857.39 to \$875 which is the result of the outside user charge increase directly passed through from the Village of Clayton. The Depauville Sewer will decrease in 2015 from \$396.04 to \$300 as the result of a change from quarterly billing to a single collection on the Tax Bill and the utilization of \$10,000 from the District Fund Balance. The rate will return to \$400 per EDU in 2016.

The **Heritage Heights Lighting District** appropriation will increase to \$2,000 from \$1,500 in 2014 and the **Depauville Lighting District** appropriation will increase from \$5,000 to \$6,500 per year. Only expenditures for power bills are made out of these funds. Last years unprecedented increase in power cost depleted the available cash and fund balance and put them in significant fiscal stress. This increase will put the available cash and fund balance back in positive positions.

**Elected Officials Salaries** - For 2015, the salary for the **Supervisor** is \$28,500 and **Town Board Members** at a salary of \$3,040 each, which has remained the same for the last four years.

The salary for the two **Town Justices** remained the same, at \$12,250 each for 2015. We did add a part time court clerk in 2014 that reduced the workload of the Justices and the expense will be shared with the Village.

The **Town Clerk's** salary was increased to \$42,700. The **Highway Superintendent** decreased to \$52,000 for 2015 with the retirement of long term Superintendent in October. The Board will appoint a new Highway Superintendent that will serve until the elections in November of 2015.

Even more, the Town will continue its support for the **Clayton Chamber of Commerce, Depauville Free Library and Community Center and Hawn Library, the Thousand Islands Performing Arts Fund, Thousand Islands Museum, Jefferson Volunteer Transportation Center, the Joint Youth Commission, and our local Thousand Islands Youth Hockey, Clayton Figure Skating Club, Thousand Islands Varsity Hockey and Paynter Senior Center.**

**The Thousand Islands Emergency Rescue Service (TIERS) will be partially subsidized by the new Ambulance District as compared to the Fire Districts budget which totally funds the emergency Fire and Rescue aspects of both the Clayton and Depauville Fire Departments. We consider both Fire and EMS as critical public safety entities that need strong public as well as private support for the outstanding service the paid staff and volunteer members provide our community.**

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The Board has worked diligently on this budget to make sure that our Town is providing quality services in the most efficient and affordable manner for the Taxpayers.

If you have any questions please feel free to contact me at 315-686-3512, ext. 20 or at [jataylor@townofclayton.com](mailto:jataylor@townofclayton.com).

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Town of Clayton