A BUDGET MESSAGE FROM THE TOWN SUPERVISOR

With the expert support of retiring Finance Director Brian Dick and newly appointed Finance Director, Matthew Ball, and our 2027 Budget team, I've been able to spend the last few months learning every corner of the organization, asking a million questions, reviewing budgets line by line, meeting with employees across departments, and going down more rabbit holes than I can count. Before asking taxpayers to contribute another dollar, I felt it was important to understand exactly how we're spending the dollars we already have.

I've approached this process much the same way we approached our family business. Frugality comes naturally when you're spending your own money. You look carefully at expenses, question not only what you're buying but how you're buying it, and constantly ask whether there's a better way. Being a steward of taxpayer dollars is no different. We are working with your family's money, and that deserves the same level of care and scrutiny.

This year, remaining under New York State's tax cap means the Town can increase its tax levy by 2%, which translates to about $460,000. For a town our size, with the services we provide, the facilities we maintain, and the employees who serve our residents every day, that amount disappears quickly.

First, let's consider our employees, who are truly the heart of our organization. A modest 3% cost-of-living adjustment, which still falls short of the inflation rate and comes amid continued financial uncertainty for many families, consumes nearly 70% of that available increase.

From there, we face a 12% increase in health insurance costs, along with rising expenses for fuel, utilities, road salt, equipment, materials, and other day-to-day operations. Fire protection and ambulance services, both critical to our community, are experiencing significant cost pressures as well, and support for those services comes from the same tax levy.

These challenges are not unique to Perinton. All municipalities across New York are facing the same reality. In Monroe County alone, many communities have found it impossible to remain under the tax cap while maintaining the services residents expect.

So how do we respond? We start by looking for smarter ways to operate. We examine staffing structures, evaluate operations, pursue efficiencies, explore partnerships and revenue sources, and focus spending on the services that matter most to residents.

Fortunately, our team has been doing exactly that. Because of their hard work and a willingness to have difficult conversations about spending, we will remain under the New York State tax cap in 2027 without cutting services. We will also reduce our reliance on reserve funds by 31%, moving us toward a more sustainable long-term financial position. I also give credit to my predecessor, Ciaran Hanna, for the strong financial position he left for us to build upon.

At the end of the day, this budget is about people. It's about maintaining the parks where our kids play, the roads we travel every day, the programs that bring neighbors together, and the services we all rely on.

As your Supervisor, my promise is simple: I'll keep asking questions, looking for better ways to operate, and treating your tax dollars with the same care I'd expect someone to use with mine.

I hope this edition of the Quarterly helps you better understand our budget, the challenges we're facing, and the decisions we're making on behalf of our community.

Jenn Townsend, Town Supervisor

2027 BUDGET TIMELINE

Preliminary Planning	Budget Development	Present Proposed Budget	Budget Public Hearing	Final Budget Approval
The Town's Finance Office establishes a budget calendar and provides guidelines. Revenue forecasts are based on trends, economic conditions, and policy changes.	Departments develop their budgets in coordination with Town Staff and the Town Board through a series of collaborative meetings.	A Budget Information Session was held Monday, October 19th. The presentation can be found on perinton.gov.	**A public hearing at the Town Board Meeting on Monday, Nov. 2, 2026 at 7pm. Residents are invited to speak.**	The Budget is voted on by the Town Board.

2027 PROPOSED BUDGET AT A GLANCE

2027 PROPOSED BUDGET TOTAL | **$28 Million**

$16.36M
ESTIMATED REVENUES

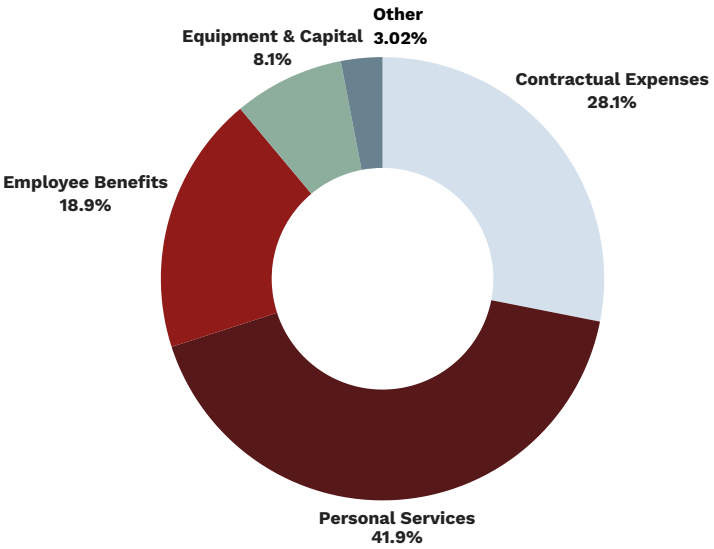
$11.2M
TO BE RAISED BY PROPERTY TAXES

$425,500
USE OF FUND BALANCE & RESERVES - A 31% DECREASE FROM 2026

$8,501
BELOW THE NYS PROPERTY TAX CAP

Where the Money Goes

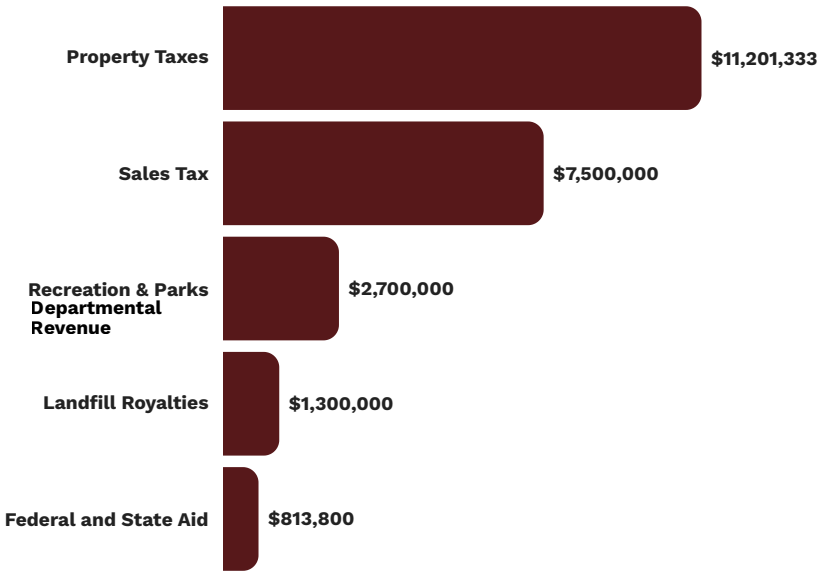
The proposed budget supports the people, services, equipment, and infrastructure necessary to deliver Town programs and services throughout the year.



Personal Services: All full-time, part-time, and seasonal employees who provide Town services every day.
Contractual Expenses: Road and infrastructure projects, fuel, building and facility maintenance, snow and ice control materials, professional services such as engineering, legal, and auditing, software and technology, utilities, recreation program and event expenses, and more.
Equipment & Capital: Investments in the vehicles, equipment, and infrastructure that support Town operations.

How the Budget is Funded - Top 5 Categories

Property taxes are only one part of the Town's overall funding picture. Revenues from sales tax, programs and services, mortgage tax, state and federal aid, and other sources help offset the amount that must be raised from property owners.



Proposed 2027 Town Tax Rates:

$1.21 per $1,000 for residents in the Village of Fairport

$1.41 per $1,000 for residents in the Town Outside of the Village of Fairport

These are Town of Perinton tax rates and do not include Village, County, school or applicable special district taxes.

Perinton has the third lowest tax rate in all of Monroe County.

PLANNING FOR TODAY, AND TOMORROW

MAINTAINING SERVICES WHILE MANAGING RISING COSTS

Responsible Planning. Continued Investment in Perinton. Every year, the Town develops a budget that serves as our financial plan for the year ahead. It determines how services are funded, what infrastructure is maintained, and how much must be raised through property taxes (the tax levy) after other revenue sources are applied.

The proposed 2027 Town Budget totals $28 million and supports the services residents rely on every day, including parks and trails, roads and infrastructure, snow removal, extensive senior programming and activities, youth sports, after-school and summer camps, the aquatic center, park structures, Town Hall facilities, Town Court, and more.

Our budget does more than balance numbers. It reflects decisions about priorities, long-term planning, and how best to balance today's needs with tomorrow's challenges.

This year's proposed budget was built around three goals:

1. **Maintain existing Town services**
2. **Remain under New York State's Property Tax Cap**
3. **Continue preparing for future financial challenges**

The 2027 Proposed Budget accomplishes all three goals.

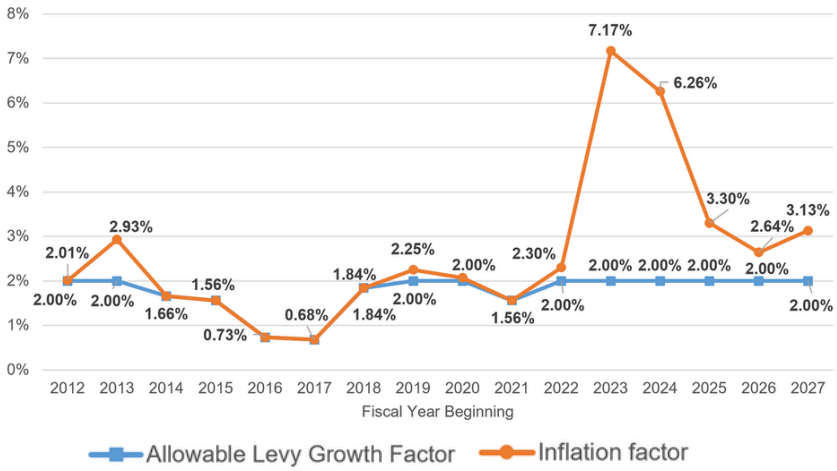
WHAT IS THE PROPERTY TAX CAP?

New York's Property Tax Cap is a state law that limits how much a municipality's property tax levy can grow each year. For 2027, the Town's allowable growth factor is 2%.

Why is staying under the tax cap becoming more challenging?

The short answer is that the costs of providing services are rising much higher than 2%. Labor costs, health insurance, fuel, road salt, materials, equipment, technology, and contracted services continue to increase rapidly, while municipalities remain limited in how much property tax revenue they can raise.

Despite these pressures, Perinton's proposed 2027 budget remains under the Property Tax Cap.



SOURCE: New York State Office of the State Comptroller (NYS OSC)

Here's how:

- Transitioning Town passenger vehicles to hybrid models as vehicles are replaced, helping reduce long-term fuel and operating costs, and eliminating the Town Supervisor vehicle from the fleet.
- Generating additional non-property-tax revenue through events, sponsorships, and community partnerships (ie: Hoochenanny, and work with Fairport Perinton Partnership).
- Regularly reviewing software subscriptions to eliminate unnecessary or overlapping services.
- Reorganizing staff responsibilities where appropriate to reduce reliance on outside-paid consultants.
- Strengthening procurement practices to enhance efficiency.
- Creating policies to limit the maximum length of professional service contracts to ensure the Town rebids routinely and receives the best value possible.
- Aggressively pursuing grant funding to offset costs that would otherwise be borne by local taxpayers.
- And more…

These efforts may not always be highly visible, and may seem small, but together they help control costs while maintaining the services residents rely on every day.

WHERE DO YOUR TAX DOLLARS GO?

Many residents are surprised to learn that only a small portion of their property tax bill goes to the Town. Only **$7 out of every $100** paid comes to the Town. The remainder goes toward schools and Monroe County services.

Town tax dollars support:

- Construction and ongoing maintenance of roads, highways, sidewalks, and drainage infrastructure
- Snow and ice removal, road salting
- Parklands, trails, park structures, athletic fields
- Youth services, camps, after-school care
- Senior services, meals, fitness and wellness programming, senior social gatherings
- Aquatic Center and Recreation facilities
- Town Court
- Everything that makes Perinton special

$69 SCHOOL | $24 COUNTY | $7 TOWN

What About Our Reserves?

Reserves exist for a reason. They help municipalities respond to emergencies, replace major equipment, fund capital projects, address unexpected expenses, and prepare for future needs.

Using reserves isn't necessarily a problem. In many cases, it's exactly what they were intended for. For example, using reserve funds to purchase a new piece of equipment, replace a vehicle, or complete a one-time capital project can make good financial sense because those are known, non-recurring costs.

The challenge comes when reserves are used to pay for ongoing operating expenses year after year. If reserves are used to cover those costs indefinitely, eventually the reserves will be depleted while the underlying expense remains.

For that reason, the Town has worked to align recurring expenses with recurring revenues, while preserving reserves for their intended purpose whenever possible.

This year's budget continues that approach, reducing the amount drawn from reserves while maintaining the services residents count on every day.

Understanding Special Districts:

Not every property in Perinton receives the same services. Special districts allow the cost of certain services to be paid by the properties that receive or benefit from them, rather than spreading those costs across all Town taxpayers. It is important to note that special districts are included in the 2% NYS Tax Cap.

Consolidated Sewer Debt Service - Total: $1,794,865
Properties served by the Town sewer district share the cost of maintaining the sewer infrastructure and services that serve those areas.

Fire Protection - Total: $3,030,566
Properties are located within one of the Fire Protection Special Districts, and the cost of providing that service is reflected separately on property tax bills.

Forest Hills Fire District - $157,380 | Egypt Fire District - $954,022
Bushnell's Basin Fire District - $1,129,020 | Perinton Fire District (Fairport Fire) - $790,144

Perinton Ambulance (All Perinton Residents) - Total: $382,000

Other Special Districts - Total: $64,886
Properties may also belong to special districts for services such as lighting and park maintenance.

PLANNING FOR THE FUTURE. UNDERSTANDING YOUR TAXES.

PLANNING TODAY FOR PERINTON'S FUTURE

One of the Town's revenue sources is High Acres Landfill.

Today, the landfill generates $1.3 million annually for the Town. While that revenue has been an important financial resource, it will not last forever. Current estimates suggest the Perinton side of the landfill has approximately 12 to 15 years of operational life remaining.

To prepare for that future, the Town is gradually reducing the amount of landfill revenue relied upon to support annual operating expenses. Each year, we will reduce that reliance by approximately $65,000 and absorb the difference over time.

If continued, this approach would reduce the amount of landfill revenue supporting general Town operations from approximately $1.3 million today to about $215,000 in the final year we expect to receive it.

Importantly, the Town will continue to receive the full landfill payment. The difference is that a larger portion will be set aside outside the operating budget, allowing us to better track its use and preserve those funds for future needs.

The goal is simple: make small, manageable adjustments today so we don't face major financial challenges tomorrow. By planning ahead, we can protect services, maintain financial stability, and avoid a sudden impact on taxpayers when landfill revenue eventually comes to an end.

UNDERSTANDING THE BUDGET AND REVALUATION

As residents begin reviewing the 2027 Proposed Budget and the results of the Townwide Revaluation, it's important to understand that these are two separate processes that affect your tax bill in different ways.

The Town Budget

- The budget determines the tax levy, which is the total amount of money the Town collects through property taxes.
- Simply put, when we talk about how much money the Town is collecting from taxpayers, we're talking about the tax levy.
- The proposed 2027 budget remains within New York State's Property Tax Cap, just as it did in 2026.
- The Town Board continues to take a conservative approach to spending while maintaining the services residents expect.

The Townwide Revaluation

- The revaluation does not determine how much money the Town collects.
- Regardless of whether property values increase or decrease, the Town's tax levy remains the amount approved through the budget process.
- Instead, the revaluation affects how that levy is divided among property owners.
- As a result, residential properties increased in value faster than commercial properties, resulting in residential taxpayers carrying approximately 5% more of the Town tax levy than before.
- Commercial properties will pay a smaller share of the levy than they did previously.
- Properties within the Village generally appreciated at a higher rate than properties outside the Village, which also impacts how the levy is distributed.

What This Means for Taxpayers

- Property owners may see changes in their tax bills.
- Those changes are largely the result of updated property values and the redistribution of the tax levy.
- They are not being driven by a significant increase in the amount of money the Town is collecting.

The bottom line: The budget determines how much the Town collects. The revaluation determines how that amount is divided among taxpayers. While the Revaluation changed the distribution of taxes, the Town's overall tax levy remains within the State's Property Tax Cap, reflecting a conservative approach to spending while maintaining essential services.