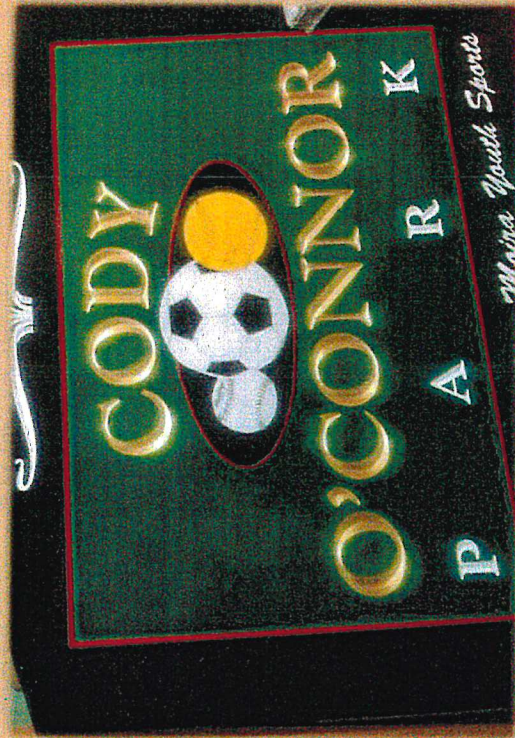


2025
Budget

2024 Highlights



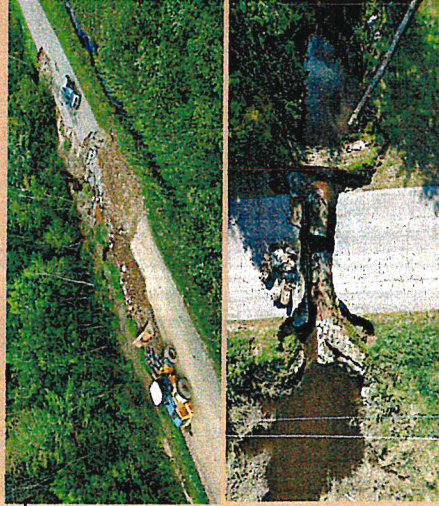
BM Youth Sports Park Grant Funds Received

Work began on Cody O'Connor Park on Sayles Road

Tropical Storm Debbie



Approx. \$254,000 In damages and storm related expenses

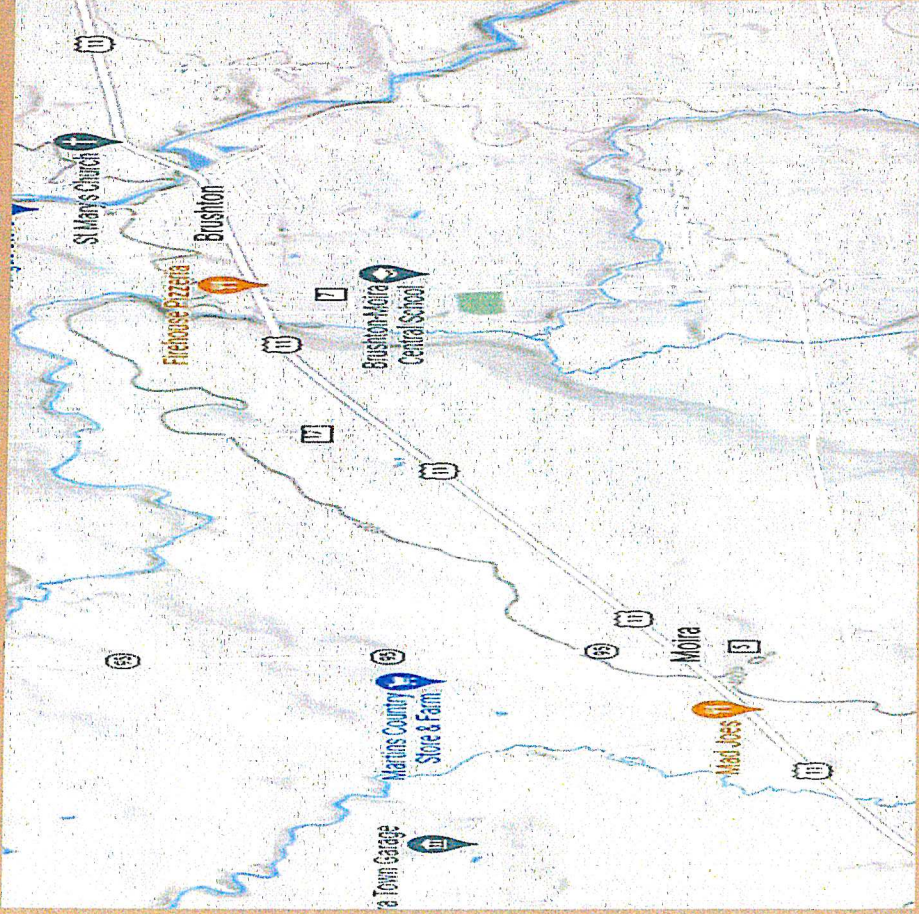


Town Highlights

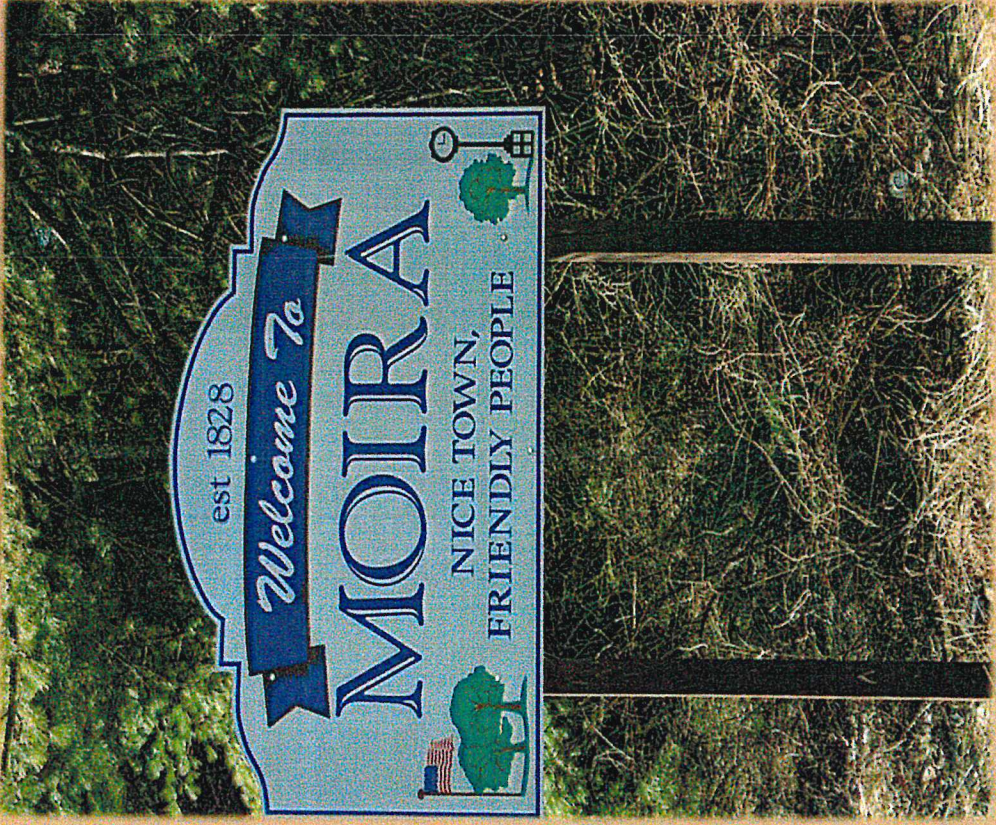
- New Roof- Town Offices
- Brushton Park Clean Up
- LED Streetlight Conversion

Highway Highlights

- Salt Shed Grant Recipient
- Purchase & Delivery of Pick-up Truck
- New Plow Truck Ordered



- Fund A-General
- Town Board
- Court
- Supervisor
- Clerk
- Tax Collector
- Bookkeeper
- Buildings
- Animal Control
- Recreation
- Fund DA-Highway
- Snow Removal
- Machinery & Equipment



Part Town

(Village Excluded)

- Fund B-General
- Code Enforcement
- Public Safety
- Fund DB-Highway
- Road Repairs
- Paving
- Mowing
- Maintenance

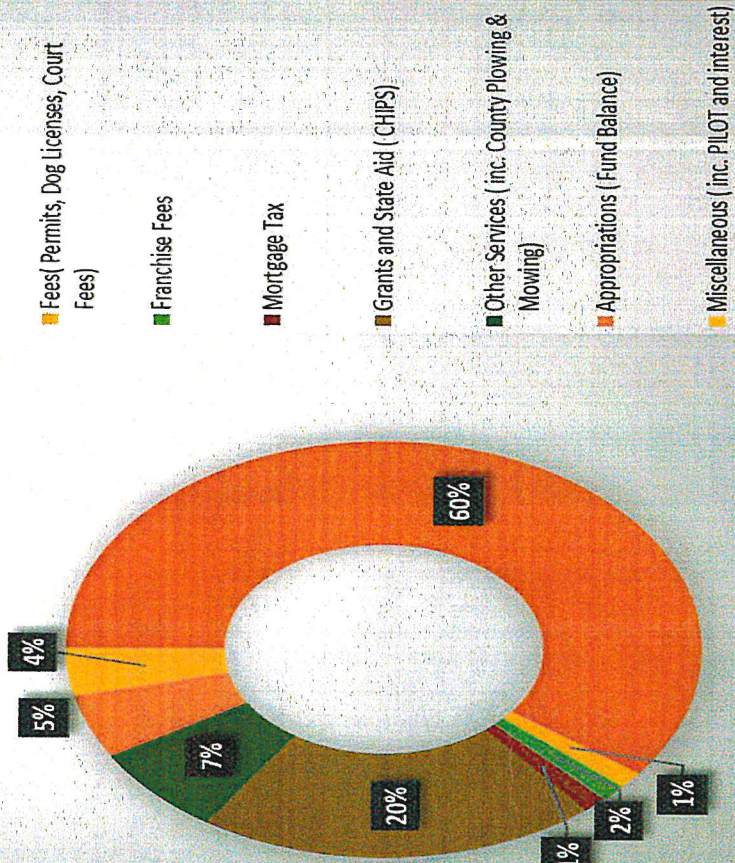
Special Districts



- Taxable to only members of the District who benefits from the services of the District.
- Includes
 - Moira Fire District
 - Moira Rescue
 - Brushton Fire Department
 - Street Lighting District

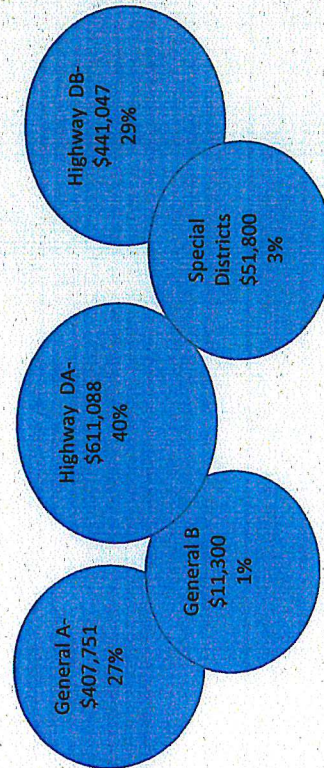
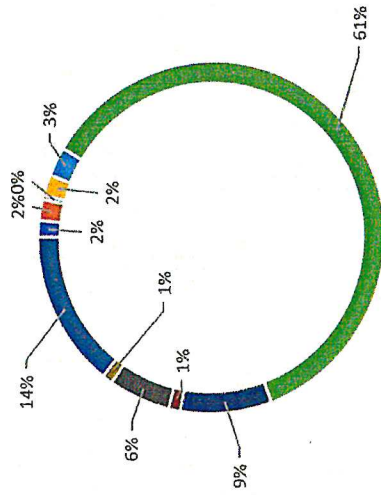


2025 Revenues



2025 Budget	
Property Taxes	\$ 913,945
Fees (Permits, Dog Licenses, Court Fees)	\$ 19,310
Franchise Fees	\$ 20,000
Mortgage Tax	\$ 20,000
Grants and State Aid (CHIPS)	\$ 309,484
Other Services (inc. County Plowing & Mowing)	\$ 107,923
Appropriations (Fund Balance)	\$ 76,500
Miscellaneous (inc. PILOT and interest)	\$ 55,824
Total Revenues	\$ 1,522,986
(Funds A, B, DA, DB)	

2025 Budgeted Expenses



2025 Budgeted Expenses		%
Supervisor & Board	\$ 23,100	2%
Court	\$ 29,580	2%
Tax Collector	\$ 5,800	0%
Assessor	\$ 28,550	2%
Clerk & Bookkeeper	\$ 41,000	3%
Highway	\$ 925,740	61%
Building & Ins & Other	\$ 129,559	9%
Code Enforcement & Animal Control	\$ 16,800	1%
Special District inc Fire & Rescue	\$ 88,500	6%
Culture & Recreation	\$ 14,600	1%
Employee Benefits	\$ 219,757	14%
Total Expenses- (Funds A, B, DA, DB, SF, SL)	\$ 1,522,986	

2024 Expenses were \$1,399,111- Increase of \$123,875/ 9%

**Town of Moira
Budget Highlights
2025**

General AA

Revenues up 8%, Expense increase of 5%
General A Fund Revenues anticipated increase due to:
Interest & Earnings
Increase in the PILOT from St.Lawrence Gas

General A Fund Expenditures anticipated increase due to:
Increase of \$5000 for Parks & Recreation
Increase Salary of Highway Superintendent
Increase in Legal Fees
Moira Rescue Contract Increase of \$1150
Establishment of Contingency Account- in the General Fund

General BB

No Change in Anticipated Revenues or Expenses from 2024-2025

Highway DA

Revenues decrease 2%, Expense increase of 10%
Highway A Fund Revenues anticipated decrease due to:
Decrease in Interest Earnings due to use of Reserve funds

Highway A Fund Expenditures anticipated increase due to:
Highway Department contractual Salary increases
Increase in Debt Service- Purchase of new Loader and Truck
Addition of Loader Lease
Anticipated increase in fuel costs

Highway DB

Revenues increase 16%, Expense increase 14%
Highway B Fund Revenues anticipated increase due to:
Anticipated increase in CHIPS funds- use of rollover funds

Highway B Fund Expenditures anticipated increase due to:
Anticipated increase in CHIPS expenses
Highway Department contractual changes

Special District

Brushton Fire Dept. contract increase \$2000
Moira Fire District tax levy increase of \$2,530

TOWN OF MOIRA
2025 TENTATIVE BUDGET

	Appropriations and provisions for other use	Less Estimated Revenues	Less Expended Balance-Fund	2025 Amount to be Raised By Taxes	2024 2024 Taxes	increase	
A GENERAL	\$ 407,751	\$ 138,026	\$ 50,000	\$ 219,724	\$ 216,819	\$ 2,905	1%
B GENERAL OUTSIDE VILLAGE	\$ 11,300	\$ 3,500	\$ 1,500	\$ 6,300	\$ 7,800	\$ (1,500)	-19%
DA HIGHWAY - TOWN WIDE	\$ 611,088	\$ 104,223	\$	\$ 506,865	\$ 447,541	\$ 59,324	13%
DB HIGHWAY - OUTSIDE VILLAGE	\$ 441,047	\$ 286,792	\$ 25,000	\$ 129,255	\$ 135,174	\$ (5,919)	-4%
SF FIRE PROTECTION - BRUSHSTON	\$ 42,000			\$ 42,000	\$ 40,000	\$ 2,000	
SL LIGHTING DISTRICT	\$ 9,800			\$ 9,800	\$ 9,300	\$ 500	5%
TOTAL TAX LIMIT	\$ 1,522,986	\$ 532,541	\$ 76,500	\$ 913,945	\$ 856,634	\$ 57,310	6.7%
			over/under	\$ 879,872	2.7%		
				34,073			
proof	\$ 1,522,986	\$ 532,541	\$ 76,500	\$ 913,945			
>>>>	\$ -						
2024	\$ 1,399,111	\$ 485,793	\$ 58,184	\$ 855,134			
Increase	\$ 123,875	\$ 46,748	\$ 18,316				
% inc	9%	10%		\$ 34,073	over/under cap		
Moira Fire District No.1	\$ 79,790			\$ 79,790	\$ 77,260	\$ 2,530	3.3%
Moira Fire District No.1	2024 77,260	2025 79,790	difference 2,530				
			3.27%				

TOWN OF MOIRA
 BUDGET BY FUND
 2025
 (A) GENERAL REVENUES

	CODE	2021	2022	2023	2024	2024 Actual Estimated	Budget 2025	Change \$	Change %	Comments
GENERAL FUND-AA										
<i>Real Property TAX ITEMS</i>										
Payment Lieu of Taxes	A1081	16,000	25,000	29,000	33,033	38,404	40,324	7,291	22%	St. Lawrence Gas Pilot- 5% inc from current year
Interest and Penalties	A1090	2,000	3,500	3,500	3,500	3,551	3,500	-	0%	
Franchise Tax (Cable TV)	A1170	18,000	20,000	20,000	20,000	19,064	20,000	-	0%	
DEPARTMENTAL INCOME										
Clerk Fees	A1255	900	900	1,500	1,500	2,122	1,500	-	0%	
<i>Intergovernmental Charges</i>										
General Services, Other Government	A2210	-	-	-	-	-	-	-	#DIV/0!	
<i>Use of Money & Property</i>										
Interest and Earnings	A2401	1,000	500	250	2,500	12,290	5,000	2,500	100%	
LICENSES AND PERMITS										
Games of Chance	A2530	-	10	10	10	-	10	-	0%	
Bingo License	A2540	300	30	200	300	-	300	-	0%	
Dog License	A2544	900	1,000	500	500	-	500	-	0%	
FINES AND FORFEITURES										
Justice Fines and fees	A2610	24,000	22,000	22,000	15,000	12,218	15,000	-	0%	Fines have been significantly lower decrease budget
Fines /Penalty/Dog Cases	A2611									
SALE OF PROPERTY										
Sale of Scrap	A2650	-	-	-	-	-	-	-	#DIV/0!	
Sale of Equipment/Real Estate	A2665	-	-	-	-	21,877	-	-	#DIV/0!	
Insurance Recoveries	A2680	-	-	-	-	-	-	-	#DIV/0!	
MISCELLANEOUS LOCAL SOURCES										
Other unclassified Rev	A2770	1,500	1,500	1,500	1,000	1,177	1,500	500	50%	
STATE AID										
State Revenue Sharing-AIM	A3001	32,000	34,000	35,000	30,500	30,392	30,392	(108)	0%	Actual AIM payment for 2024- \$30,392
Mortgage Tax	A3005	19,000	19,000	20,000	20,000	20,286	20,000	-	0%	
State Aid -Other	A3089		48,000			13,704			#DIV/0!	JCAP Funding
Federal Aid	A4089								#DIV/0!	End of COVID funding
TOTAL Revenues General Fund-AA		\$ 115,600	\$ 175,440	\$ 133,460	\$ 127,843	\$ 175,085	\$ 138,026	\$ 10,183	8%	
Expenditures		\$ 307,483	\$ 383,548	\$ 345,640	\$ 393,629	\$ 433,174	\$ 407,751	\$ 14,122	4%	
Appropriated Fund Balance				\$ 28,850	\$ 50,000	\$ 50,000	\$ 50,000			
Tax Levy General Fund AA		\$ 191,883	\$ 208,108	\$ 183,330	\$ 215,786		\$ 219,724	\$ 32,456	15%	

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Town of Moira
Budget by Fund
2025

(A) GENERAL EXPENDITURES

ACCOUNT	CODE	2021	2022	2023	2024	2024 Actual Estimated	2025	Change \$	Change %	Comments
LEGISLATIVE BOARD										
Town Board Salaries (Elected)	A1010.100	7,600	7,600	7,600	7,600	7,600	7,600	-	0%	
Contractual Exp.	A1010.400	-	-	-	-	-	-	-	#DIV/0!	
MUNICIPAL COURT										
Justice Salaries (Elected)-LEAD	A1110.100	9,100	9,100	9,100	9,100	9,100	10,000	900	10%	
Justice Salaries (Elected)	A1110.101	5,500	5,500	5,500	5,500	5,500	(5,500)	(5,500)	-100%	
Court Clerk Salary (Appointed)	A1110.102	17,680	17,680	17,680	18,180	18,180	-	-	0%	
Contractual Exp.	A1110.400	1,500	1,200	1,200	1,200	1,209	200	200	17%	Stamps, envelopes
SUPERVISOR										
Supervisor Salary (Elected)	A1220.100	11,500	11,500	11,500	11,500	-	11,500	-	0%	
Contractual Exp.	A1220.400	1,500	1,500	1,500	1,500	888	4,000	-	0%	Add website annual fee
FINANCE										
Bookkeeper/Personnel Services (Appoi	A1325.100	9,500	14,050	14,400	14,400	14,400	14,400	-	0%	
Personnel Contractual	A1325.400	2,200	2,200	9,000	10,000	10,965	11,000	1,000	10%	acct/pr software& fees
Tax Collector Salary (Elected)	A1330.100	3,300	3,300	3,500	3,800	3,800	3,800	-	0%	
Contractual Exp	A1330.400	1,500	1,500	1,900	2,000	687	2,000	-	0%	
Budget Salary (Appointed)	A1340.100	2,500	2,500	3,600	3,600	3,600	3,600	-	0%	
Assessment (Assessor Salary) (Appoint	A1355.100	17,500	18,000	18,550	18,550	18,550	18,550	-	0%	
Assessor Contractual Expense	A1355.400	1,700	17,600	2,500	10,000	717	10,000	-	0%	
MUNICIPAL STAFF										
Town Clerk Salary (Elected)	A1410.100	7,000	7,500	8,500	8,500	8,500	8,500	-	0%	
Town Clerk Contractual Exp.	A1410.400	2,000	2,000	2,250	2,500	1,617	3,000	500	20%	
Law Contractual Exp. (Lawyer)(Appoint	A1420.400	3,000	3,000	3,000	4,000	13,506	5,000	1,000	25%	
SPECIAL ITEMS										
Unallocated Insurance	A1910.0	24,000	35,500	35,500	32,500	29,840	32,824	324	1%	
Municipal Association Dues	A1920.4	75	300	500	800	798	1,000	200	25%	
Taxes and Assessment on Property	A1950.4	800	1,050	1,000	1,000	209	500	(500)	-50%	sold some Bangor property
Contingency	A1990.4	-	-	-	-	-	25,000	25,000	#DIV/0!	New Budget line 2025
ANIMAL CONTROL										
Control of Dogs (Appointed)	A3510.100	3,500	3,500	3,500	3,500	3,500	3,500	-	0%	
Contractual	A3510.400	1,500	1,500	1,750	2,000	1,800	2,000	-	0%	
Other Animals-Neuter Clinic	A3520.400	-	-	-	500	-	(500)	-	-100%	
OTHER										
MOIRA RESCUE SQUAD	A3625.400	30,100	33,170	34,410	35,550	35,550	36,700	1,150	3%	
DEMO OF UNSAFE BUILDINGS	A3650.400	1,000	1,000	2,000	3,000	3,000	3,000	-	0%	
Registrar of Vital Stat (Appointed)	A4020.100	500	500	500	500	500	500	-	0%	
Other Health										
Ambulance(Life Flight)	A4540.400	300	300	300	-	-	-	-	#DIV/0!	
TRANSPORTATION										

Town of Moira
Budget by Fund
2025

(A) GENERAL EXPENDITURES

Hwy Administration (Salary) (Elected)	A5010.100	42,000	42,000	37,500	37,500	41,911	4,411			
Contractual	A5010.400	1,200	11,000	5,000	37,500	41,911	4,411			(60% of Highway - balance to DA & DB)
Salt Shed Grant reserve	A5132.200	1,000	2,000	2,000	5,000	4,000	(1,000)			cell phone, etc
Garage Repairs	A5132.200	500	31,500	9,000	25,000	-	(25,000)			move back to DA Fund
					25,000	25,000	-			Well
Contractual	A5132.400	32,000	33,200	35,000	31,000	32,000	1,000			(includes propane, electric, alarm & pest control)
SOCIAL SERVICES PROGRAMS										
Food (Food Pantries)	A6150.4	-	-	-	-	4,000				
Economic Opportunity and Development										
Veterans Service(American Legion)	A6510.4	-	-	-	-	800				
CULTURE AND RECREATION										
Recreation										
Parks-Moira & Brushton	A7110.4	3,900	4,200	5,000	5,000	14,000				
Playgrounds	A7140.4									lawn care- \$6000 and utilities
Park- Youth Sports	A7110.2					54,830				
Youth Programs	A7310.4	1,500	1,500	2,500	2,500	2,500				
CULTURE										
Museum (Moira Historical Society)	A7450.4									
Historian (News Paper)	A7510.4	100	100	100	100	100				
Celebrations	A7550.4									
Adult Recreation (Adult Center)	A7620.4	1,500	1,600	1,600	2,000	2,000				
Home and Community Service										
SANITATION										
Cleaner	A8160.100	960	960	960	1,200	2,000	800			
Refuse and Garbage	A8160.400	1,200	3,700	3,700	1,500	2,000	500			
General Landfill Closure-Post	A8161.400					1,633	2,000			
Cemeteries (By Request)	A8810.0						2,000			#DIV/0!
EMPLOYEE BENEFITS										
State Retirement	A9010.800	11,307	12,000	13,035	16,290	16,000	(290)			
Social Security	A9030.800	10,366	11,000	12,951	10,972	11,019	47			
Workers Comp (County Self Insurance)	A9040.800	12,500	4,238	5,104	5,252	5,148	(104)			
Hosp & Medical Insurance (Superintend)	A9060.800	21,095	22,000	11,450	14,035	14,518	483			(budget 60%) highway Supervisor
INTERFUND TRANSFERS										
Transfer to other Funds	A9901.0									
Transfer to Capital Projects	A9950.0									
Unclassified-- need to be reclassified										
TOTAL EXPENDITURES		\$ 307,483	\$ 383,548	\$ 345,640	\$ 393,629	\$ 407,751	\$ 14,122			4%

TOWN OF MOIRA
 BUDGET BY FUND
 2025
 B-GEN REV and EXP

GENERAL FUND (B) REVENUES									
ACCOUNT	CODE	2021	2022	2023	2024	2024 Actual Estimated	Budget 2025	\$ Change	% Change
PUBLIC SAFETY									
Real Property Taxes	B1001	7,000	7,200	7,800	7,800	7,800	7,800	-	0%
Other Governments	B2260	-	-	-	-	-	-	-	-
Building Permits	B2555	700	500	1,500	2,000		2,000	-	0%
Appropriated Fund Balance					1,500		1,500	-	0%
TOTAL W/O Taxes		\$ 700	\$ 500	\$ 1,500	\$ 3,500	\$ -	\$ 3,500	\$ -	0%
Total with Taxes		\$ 7,700	\$ 7,700	\$ 9,300	\$ 11,300	\$ 7,800	\$ 11,300	\$ -	0%
GENERAL FUND (B) APPROPRIATIONS									
Outside Village									
ACCOUNT	CODE	2021	2022	2023	2024	2024 Actual Estimated	2025	\$ Change	% Change
PUBLIC SAFETY									
Code Officer Salary	B3620.1	4,800	4,800	8,000	10,000	10,000	10,000	-	0%
Contractual Exp	B3620.4	2,600	2,600	1,000	1,000	1,000	1,000	-	0%
PUBLIC HEALTH									
Public Health Contractual	B4010.4	300	300	300	300	300	300	-	0%
EMPLOYEE BENEFITS									
Social Security					597	765	765	168	28%
TOTAL		\$ 7,700	\$ 7,700	\$ 9,300	\$ 11,300	\$ 11,300	\$ 11,300	\$ -	0%

Town of Moira
 Budget by Fund
 2025
 (DA) HIGHWAY- REVENUES

ACCOUNT	CODE	2021	2022	2023	2024	Est. Actual	2025	\$ Change	% Change
						2024	Budget		
<i>Federal Aid*</i>			100,000						
USE OF MONEY AND PROPERTY									
Interest and Earnings	DA2401	500	250	250	5,000	2,500	2,500	(2,500)	-50%
Snow Removal Services- Other Govt'-(County Plowing)	DA2302	91,000	92,000	95,000	99,750	99,750	100,223	473	0% per contract
Sale of Property									
Sale other	DA2650	5,000	3,000	2,000	2,000	2,000	1,500	(500)	-25%
Other Comp for Loss	DA2680	-	-	-	-	-	-	-	-
TOTAL		96,500	195,250	97,250	106,750	104,250	104,223	(2,527)	-2%
Expenses		400,151	609,311	589,479	557,009	459,149	611,088	54,079	10%
Tax Levy	DA1001	\$ 303,651	\$ 414,061	\$ 473,379	\$ 450,259	\$ 450,259	\$ 506,865	\$ 56,606	13%

Town of Moira
Budget by Fund
2025

ACCOUNT	CODE	2020	2021	2022	2023	Est. Actual		Budget	\$ Change	% Change
						2024	2024	2025		
Highway Village										
MAINTENANCE OF ROADS										
Personal Services	DB5110.1	78,349	45,623	52,616	54,295	60,401	66,576	65,624	5,223	9%
Contractual Exp	DB5110.4	9,809	8,500	8,000	8,800	8,800	1,235	8,800	-	0%
Contractual Exp (Tires)	DB5110.420	4,000	2,500	2,500	2,750	2,750	2,412	7,500	4,750	173%
Contractual Exp (Fuel)	DB5110.4	11,000	11,000	13,000	16,800	17,000	19,914	20,000	3,000	18%
TOTAL			67,623	76,116	82,645	88,951	90,137	101,924	12,973	15%
PERMANENT IMPROVEMENTS										
Personal Services(Temporary)	DB5112.1	1,700	1,200	1,200	1,200	1,200			(1,200)	-100%
Capital Outlay (Road Paving)(Chips)	DB5112.4	130,000	106,000	125,000	157,124	151,244	201,481	279,092	127,848	85%
Capital Outlay (Sidewalks)(Chips)	DB5112.4	6,500	9,000	11,000	11,000	30,315			(30,315)	-100%
Capital Outlay(Potholes)	DB5112.4				23,464	23,451			(17,495)	-100%
Equipment	DB5112.4	900	900	55,500	15,500	17,495			(17,495)	-100%
Equipment	DB5112.4	2,000	-	25,000	15,000	17,495			(17,495)	-100%
TOTAL			117,100	217,700	223,288	241,200	201,481	279,092	37,892	16%
EMPLOYEE BENEFITS										
State Retirement	DB9010.8	11,797	9,300	9,500	7,113	8,799	8,236	10,000	1,201	14%
Social Security	DB9030.8	8,000	8,000	7,500	4,154	4,488	5,093	5,020	532	12%
Workers Comp (County Self Insurance)	DB9040.8	10,259	10,259	10,000	16,079	16,600	16,542	16,217	(383)	-2%
Medical Insurance (Teamsters Medical)	DB9060.8	38,400	26,158	26,195	27,989	27,835	23,143	28,794	959	3%
TOTAL EMPLOYEE BENEFITS			53,717	53,195	55,335	57,722	53,014	60,031	2,309	4%
TOTAL		312,714	238,440	347,011	361,268	387,873	344,632	441,047	53,174	14%

Town of Moira
 Budget by Fund
 2025

Special District APPROPRIATIONS	CODE	2020	2021	2022	2023	2024	2025
ACCOUNT							
Fire Protection							
Brushton Fire Department	SL3410.4	38,000	38,000	38,000	38,000	40,000	42,000
Street Lighting							
Lighting District	SF5182.4	8,000	8,000	8,000	8,000	9,300	9,800
		46,000	46,000	46,000	46,000	49,300	51,800

2025 Budget Worksheet- Town of Moira	Payable to Supervisor	Payable to County Treasurer	Totals	Valuation	2025 Rates	2024 Rates	Change (+/-)
Town							
General- Townwide			\$219,724.46	\$106,824,351.00	\$2.0568761	\$2.0770440	\$0.0261880
General- Outside			\$6,300.00	\$94,965,144.00	\$0.0663401	\$0.0840460	(\$0.0177060)
Highway- Outside			\$129,255.30	\$94,965,144.00	\$1.3610815	\$1.4565130	(\$0.0954310)
BOE- Townwide				\$106,824,351.00	\$-	\$0.1445340	
Highway- Townwide			\$506,864.92	\$106,824,351.00	\$4.7448444	\$4.2821520	\$0.4626920
Special Districts							
LT011-Moira Lights			\$9,800.00	\$13,519,872.00	\$0.7248589	\$0.7084410	\$0.0164180
FD017-Moira-Fire #1			\$79,790.00	\$62,981,065.00	\$1.2668887	\$1.2568540	\$0.0100350
FD018-Brushton- Fire Protect-#2			\$42,000.00	\$38,509,975.00	\$1.0906265	\$1.0586920	\$0.0319350
Totals			\$993,734.68				\$0.4341310
							\$0.4240960
		Town	\$913,944.68				
		Moira Fire	\$79,790.00				
State Aid	\$309,484.00						

Franklin County Real Property
355 W Main St, Suite 251
Malone, NY 12953
Phone: 518-481-1600
Fax: 518-481-5995

Web: franklincounty.gov Email: Tammie.Brooks@franklincounty.ny.gov



MEMORANDUM

To: Town of Malone, Supervisor and /or Budget Officer
From: Tammie S. Brooks-Director

Date: July 3, 2024

RE: 2024 Town Exemption Impact Reports to be used for 2025 Town Budget

Attached is your 2025 Town Exemption Impact Reports. This is meant to serve as the requirement of Section 495 that an Exemption Impact Report must be annexed to the Preliminary version of the Proposed Budget to show how much is Exempt from Taxation.

Sincerely,

A handwritten signature in cursive script that reads "Tammie S. Brooks".

TAMMIE S. BROOKS

CCD, FRANKLIN COUNTY REAL PROPERTY TAX SERVICES

355 West Main Street, Suite 251

Malone, NY 12953

(518) 481-1600 Fax (518) 481-5995

Email: Tammie.Brooks@franklincounty.ny.gov

§ 495. Exemption reports. 1. Whenever a county, city, town, village or school district is required to prepare an annual budget, the official required to prepare a tentative or preliminary version of that budget shall annex thereto an exemption report. This report shall be on a form prescribed by the commissioner and shall show how much of the total assessed value on the final assessment roll or rolls used in that budgetary process is exempt from taxation. This report shall list every type of exemption granted, identified by statutory authority, and shall show (a) the cumulative impact of each type of exemption expressed either as a dollar amount of assessed value or as a percentage of the total assessed value on the roll, (b) the cumulative amount expected to be received from recipients of each type of exemption as payments in lieu of taxes or other payments for municipal services, and (c) the cumulative impact of all exemptions granted. Exemptions that result in an impact of less than one percent may be aggregated as a single entry. In no case shall an individual exemption recipient be named in the report.

2. Notice of this report shall be included in any notice of the preparation of the budget otherwise required by law. The report shall be posted on any bulletin board maintained by the budgeting authority for public notices and on any website maintained by the budgeting authority. This report shall be annexed to any tentative or preliminary budget and shall become part of the final budget.

Equalized Total Assessed Value 184,233,143

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	29,118	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	15	756,176	0.41
13650	VG - GENERALLY	RPTL 406(1)	2	321,471	0.17
13800	SCHOOL DISTRICT	RPTL 408	3	5,597,500	3.04
14100	USA - GENERALLY	RPTL 400(1)	1	94,706	0.05
18020	MUNICIPAL INDUSTRIAL DEVAGENC	RPTL 412-a	27	10,053,722	5.46
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	4	35,882	0.02
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	367,353	0.20
25110	NONPROF CORP - RELIG(CONST PRI	RPTL 420-a	12	1,541,912	0.84
25120	NONPROF CORP - EDUCI(CONST PR	RPTL 420-a	1	456,176	0.25
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	197,500	0.11
26100	VETERANS ORGANIZATION	RPTL 452	1	171,912	0.09
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	4	28,676	0.02
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	1,935,000	1.05
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	5	857,647	0.47
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	1	16,618	0.01
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	4	9,926	0.01
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	46	576,706	0.31
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	38	804,154	0.44
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	32	1,131,441	0.61
41400	CLERGY	RPTL 460	1	2,206	0.00
41633	VOL/FIRE/AMB	RPTL 466-a	2	27,368	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	24	934,853	0.51
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	41	1,136,994	0.62
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	53,490	0.03

NYS - Real Property System
 County of Franklin
 Town of Moira - 1650

Assessor's Report - 2024 - Prior Year File
 S495 Exemption Impact Report
 Town Summary

RPS221/04/L001
 Date/Time - 7/3/2024 09:07:11
 Total Assessed Value 125,278,537
 Uniform Percentage 68.00

Equalized Total Assessed Value 184,233,143

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	1	0.00
Total Exemptions Exclusive of System Exemptions:				27,138,509	14.73
Total System Exemptions:				0	0.00
Totals:				27,138,509	14.73

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

NYS - Real Property System
 County of Franklin
 Town of Moira - 1650
 Village of Brushton
 SWIS Code - 165001

Assessor's Report - 2024 - Prior Year File
 S495 Exemption Impact Report
 Town Detail Report

RPS221/04/L001
 Date/Time - 7/3/2024 09:07:11
 Total Assessed Value 15,682,174
 Uniform Percentage 68.00

Equalized Total Assessed Value 23,062,021

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	2	120,588	0.52
13650	VG - GENERALLY	RPTL 406(1)	1	6,029	0.03
13800	SCHOOL DISTRICT	RPTL 408	1	294	0.00
14100	USA - GENERALLY	RPTL 400(1)	1	94,706	0.41
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	8	2,750,356	11.93
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	4	35,882	0.16
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	367,353	1.59
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	8	936,765	4.06
28120	NOT-FOR-PROFIT HOUSING CO.	RPTL 422	2	1,178,529	5.11
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	4,412	0.02
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	62,735	0.27
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	58,676	0.25
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	5,684	0.02

Total Exemptions Exclusive of System Exemptions: 40
 Total System Exemptions: 0
 Totals: 40

5,622,010
 0
 5,622,010

24.38
 0.00
 24.38

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 161,171,122

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	29,118	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	13	635,588	0.39
13650	VG - GENERALLY	RPTL 406(1)	1	315,441	0.20
13800	SCHOOL DISTRICT	RPTL 408	2	5,597,206	3.47
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	19	7,303,366	4.53
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	605,147	0.38
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	1	456,176	0.28
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	197,500	0.12
26100	VETERANS ORGANIZATION	RPTL 452	1	171,912	0.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 448	4	28,676	0.02
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	1	756,471	0.47
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	5	857,647	0.53
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	1	16,618	0.01
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	3	5,515	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	41	513,971	0.32
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	35	745,478	0.46
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	31	1,125,757	0.70
41400	CLERGY	RPTL 460	1	2,206	0.00
41633	VOL/FIRE/AMB	RPTL 466-a	2	27,368	0.02
41700	AGRICULTURAL BUILDING	RPTL 483	24	934,853	0.58
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	41	1,136,994	0.71
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	53,490	0.03

NYS - Real Property System
 County of Franklin
 Town of Moira
 SWIS Code - 165089

Assessor's Report - 2024 - Prior Year File
 S495 Exemption Impact Report
 Town Detail Report

RPS221/V04/L001
 Date/Time - 7/3/2024 09:07:11
 Total Assessed Value 109,596,363
 Uniform Percentage 68.00

Equalized Total Assessed Value 161,171,122

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	1	0.00
Total Exemptions Exclusive of System Exemptions:					
			239	21,516,499	13.35
Total System Exemptions:					
			0	0	0.00
Totals:					
			239	21,516,499	13.35

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Tax Cap Form

Town of Moira (16035410000)
Fiscal Year Ending: 12/31/2025

Certifier

Angela DeBeer, Bookkeeper/Budget Officer
(518) 480-9821
adebeer@townofmoira.ny.org

Summary

Tax Levy Limit, Before Adjustments and Exclusions

Real Property Tax Levy FYE 2024	\$856,634
Tax Cap Reserve Offset from FYE 2023 Used to Reduce FYE 2024 Levy	\$0
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2024	---
Tax Base Growth Factor	1.0102
PILOTs Receivable FYE 2024	\$38,404
Tort Exclusion Amount Claimed in FYE 2024	\$0
Allowable Levy Growth Factor	1.0200
PILOTs Receivable FYE 2025	\$42,244
Available Carryover from FYE 2024	---
Tax Levy Limit Before Adjustments/Exclusions	\$879,607
Adjustments for Transfer of Local Government Functions	
Costs Incurred from Transfer of Local Government Functions	\$0
Savings Realized from Transfer of Local Government Functions	\$0
Total Adjustments	\$0
Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$879,607
Exclusions	
Tort Exclusion	\$0
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$265
Police and Fire Retirement System Exclusion	\$0
Total Exclusions	\$265
Your FYE 2025 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$879,872
Total Tax Cap Reserve Amount Used to Reduce FYE 2025 Levy	---
FYE 2025 Proposed Levy, Net of Reserve	\$913,945
Difference Between Tax Levy Limit and Proposed Levy	(\$34,073)
Do you plan to override the Tax Cap for FYE 2025 ?	Yes

History

Date and Time Status Changed To User

10/25/2024 3:57:29 PM

Form was submitted to OSC (Form Status set to: Submitted)

Angela DeBeer