



2013/2014 Tentative Budget

Budget Hearing Presentation
Mayor and Board of Trustees
April 3, 2013

The Budgetary Process

- ❑ Village Manager proposes the Budget;
- ❑ **Tentative Budget due by March 20th**; filed March 18th;
- ❑ **Open Budget Hearing by April 15**; set for tonight, April 3rd;
- ❑ **Close Budget Hearing by April 20th**; set for April 17th;
- ❑ M/BOT reviews/proposes budget changes before adoption;
- ❑ **Adopt Budget by May 1st**; propose for either April 23rd or April 30th work session;
- ❑ Tax Bills prepared; mailed by June 1; due by June 30th.

Changes to VBM's Assessed Value

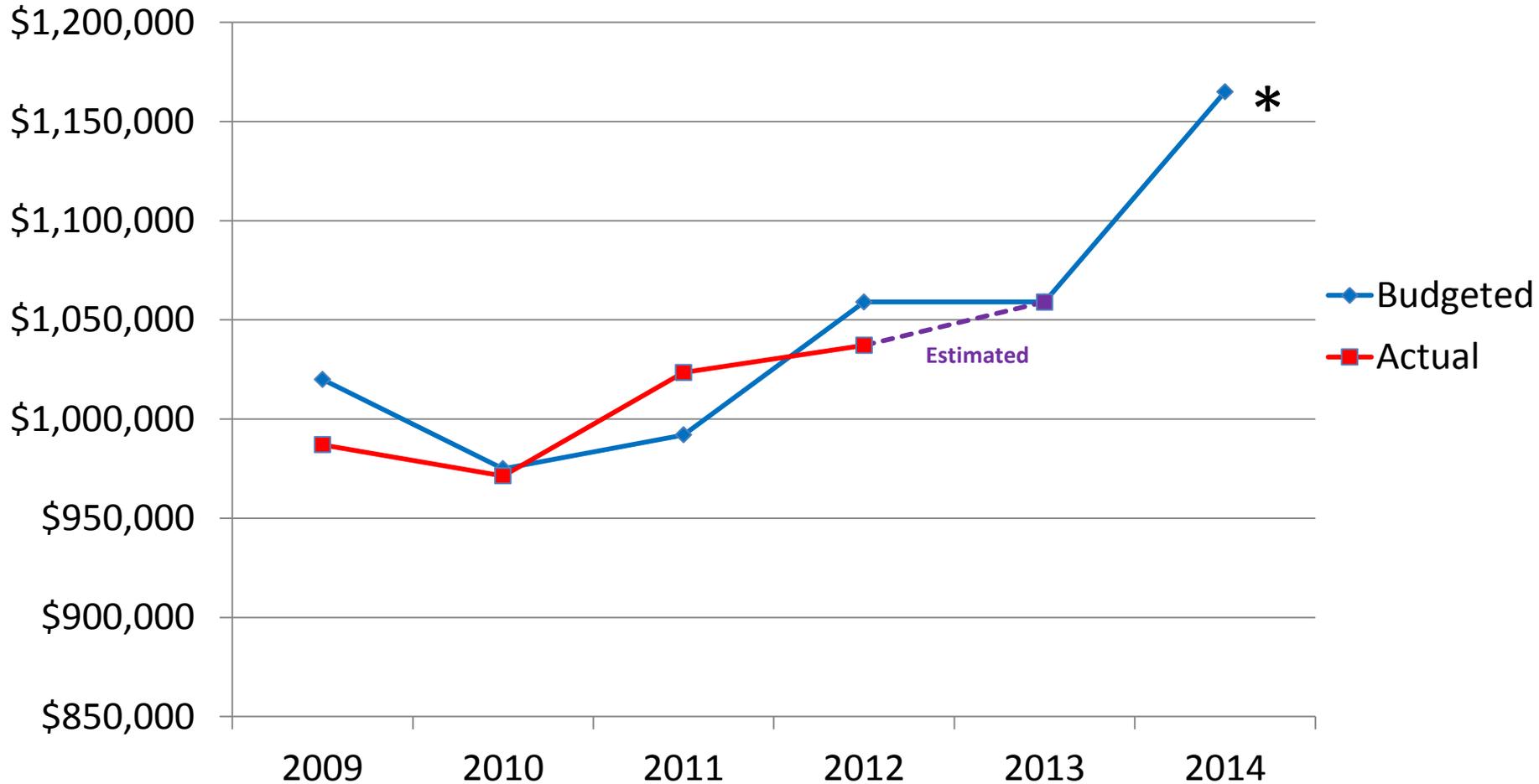
Town of Ossining (TOS) 90.57%;
Town of Mount Pleasant (TMP) 9.42%

		<u>% Change</u>
□ TOS (FY 2014) 3/18		
	(FY 2013)	-1.05%
	(FY 2012)	-1.47%
	(FY 2011)	+ .494%
	\$98,236,139	
	\$99,281,484	
	\$100,764,257	
	\$100,270,202	
□ TMP (FY 2014) 3/28 (Tentative)		-1.79%
	(FY 2013)	0
	(FY 2012)	- .253%
	(FY 2011)	-1.60%
		\$2,518,625
	\$2,564,568	
	\$2,564,568	
	\$2,571,080	
	\$2,612,921	

Equalization Rates: However...

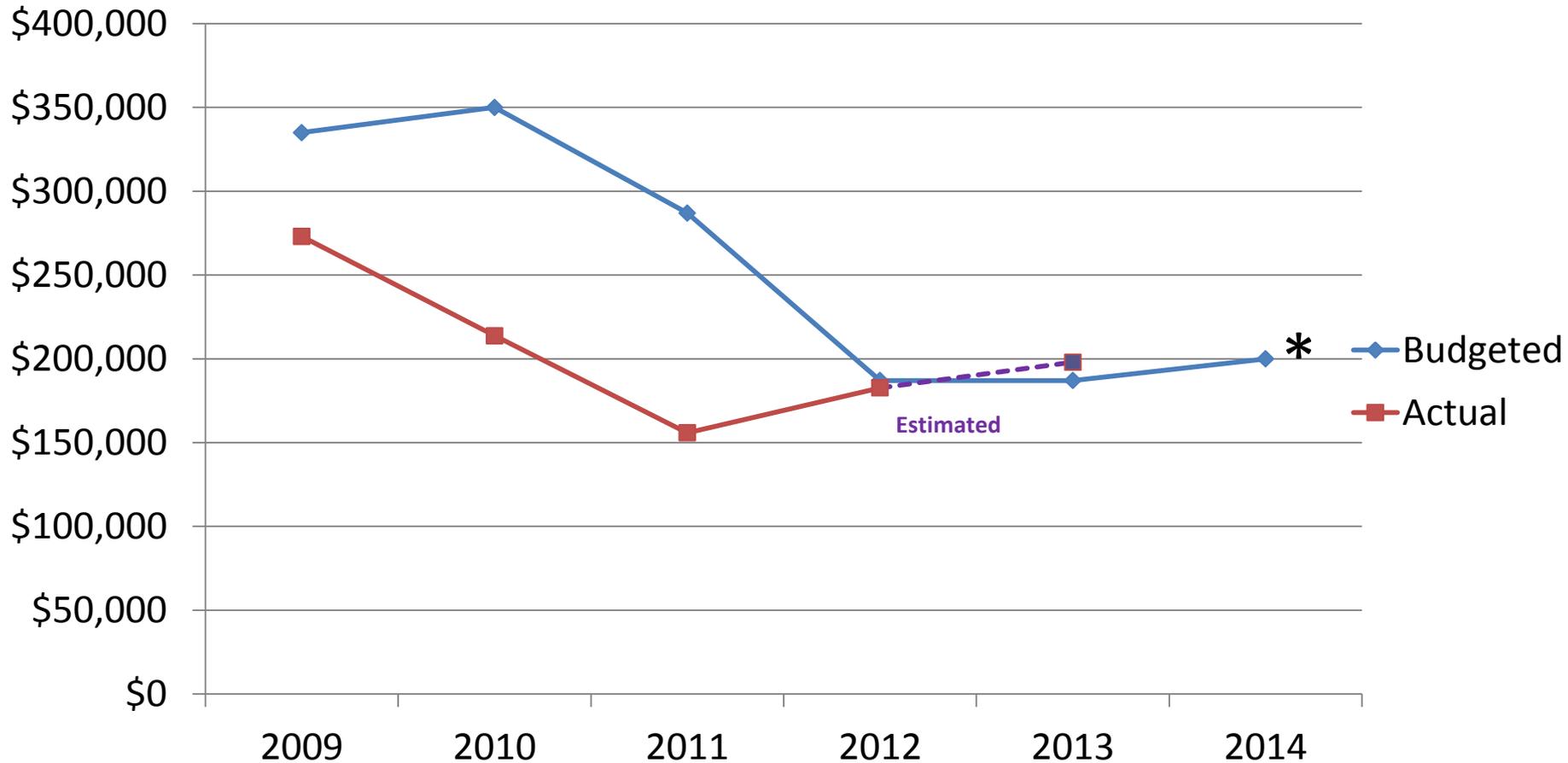
		<u>% Change</u>
❑ TOS	(FY 2014) Equalization Rate:	6.10%
	(FY 2013) Equalization Rate:	5.85%
	(FY 2012) Equalization Rate:	5.56%
	(FY 2011) Equalization Rate:	5.12%
❑ TMP	(FY 2014) Equalization Rate:	1.53%
	(FY 2013) Equalization Rate:	1.53%
	(FY 2012) Equalization Rate:	1.52%
	(FY 2011) Equalization Rate:	1.31%

VBM Sales Tax



*Budget to budget increased by \$106,000

VBM Mortgage Tax



*Budget to budget increased \$13,000

General Fund (GF)

	FYE 2014	FYE 2013	FYE 2012	% Increase 2013 to 2014
Appropriations <i>2013/2014 difference = \$614,531</i>	\$14,812,579	\$14,198,049	\$14,430,154	4.328%
Other Revenues <i>2013/2014 difference = \$279,167 +ERS Reserve \$147,352</i>	\$4,639,412	\$4,212,893	\$4,492,451	6.402%
Property Tax \$335,867	\$10,188,427	\$9,852,560	\$9,805,037	3.4089%
Overlay (.15% of the original tax levy)	\$15,260	\$14,757	\$14,866	
Historic Use of Additional Tax Relief (Revenue Sources)				
General Fund- Fund Balance	\$0	\$0	\$0	
Debt Service-Fund Balance <i>(\$55,671 balance remains)</i>	\$0	\$0	\$150,000	
Retirement Reserve <i>(\$0 remains)</i>	\$0	\$147,352 (applied)	\$147,352 (not applied)	

VBM Allowable Tax Levy Cap

- 2% Allowable Increase \$197,625.
- 1.5% Allowable Carryover 152,374.
- Allowable Growth Increase 24,590.
- Allowable Retirement Exclusion 23,482.

Total Allowable Levy Increase: \$ 398,071.

Tentative Budget pegged at 84.4% or **\$ 335,867.**

GF Budget to Budget +/- by Department

Department	2013-2014	2012-2013	% +/-
Department of Public Works	\$4,638,337	\$4,388,771	5.686%
Police	\$3,779,986	\$3,636,484	3.946%
Debt Service & BAN Expense	\$2,018,053	\$1,982,904	1.77%
Recreation	\$1,350,146	\$1,238,635	9.00% *
Executive (BOT / Legal)	\$826,617	\$791,615	4.42%
Library (GF Transfer)	\$578,735	\$570,000	1.53%
Fire	\$606,801	\$603,280	.583%
Building	\$278,976	\$266,200	4.799%
Clerk	\$256,690	\$256,794	-.040%
Treasurer	\$287,781	\$272,225	5.714%
Justice Court	\$190,457	\$191,140	-.357%
Totals:	\$14,812,579	\$14,198,048	4.328%

*Recreation also budgets a 4.98% increase in revenue

GF Budget to Budget +/- by Cost Category

	FY 13-14	FY 12-13	\$'s +/-	% Change Of Total Expense
Salary & Salary Related	\$5,617,341	\$5,591,373	\$25,968.25	.18%**
Health & Retirement (Benefits)	\$2,970,091	\$2,481,938	\$488,153.14*	3.30%**
Other Benefits	\$898,781	\$931,457	\$(32,675.73)	-.22%
Transfers (Less Library Salary & Benefits)	\$2,146,543	\$2,111,179	\$35,364.20	.24%
Equipment & Maintenance	\$446,597	\$429,070	\$17,527.00	.12%
Contractual, Software & Supplies	\$2,725,272	\$2,647,093	\$78,178.19	.53%
BAN Interest	\$7,955	\$5,939	\$2,015.85	.01%
Total Expenses:	\$14,812,580	\$14,198,049	\$614,530.90	4.15%

*Includes Unbudgeted Expense from 12-13 of \$199K

**=3.48%

NYS Retirement System (all funds)

Year	\$'s Budget	\$'s Actual	+/- Actual \$'s Year to Year
2007	\$695,629	\$709,652	
2008	\$737,780	\$681,563	-\$28,089
2009	\$687,901	\$690,662	+\$9,099
*2010	\$709,838	\$544,025	-\$146,637
*2011	\$871,848	\$852,177	+\$308,152
*2012	\$1,100,425	\$1,035,516	+\$183,339
*2013	\$1,079,803	\$1,326,995	+\$361,058
*2014	\$1,449,176	N/A	+\$122,181

*Fluctuations not due to salary increases – contracts remain unsettled.

7 Year Tax Rate History

(rate + %)

FY	TOS	%	TMP	%
2013-14 (Tentative)	\$93.94	4.01%	\$374.53	8.451%
2012-13	\$90.32	1.48%	\$345.34	6.079%
2011-12	\$89.00	1.94%	\$325.55	-4.60%
2010-11	\$87.31	0.84%	\$341.24	9.26%
2009-10	\$86.58	1.99%	\$312.31	6.19%
2008-09	\$84.89	4.74%	\$294.10	3.05%
2007-08	\$81.05	3.37%	\$285.40	-0.80%
2006-07	\$78.41		\$287.66	

Proposed Tax Rates (TOS)

❑ Tax Rate (\$1000):	\$93.94	
❑ Average Home Assessment:	\$44,000	
❑ Equalization Rate:	6.10%	
❑ 2013-2014 “true value”	\$721,311	
❑ 2012-2013 “true value”	\$752,137	
❑ 2011-2012 “true value”	\$791,366	
❑ 2010-2011 “true value”	\$859,375	
❑ 2013-2014 Tax Bill	\$4,133.27	
❑ 2012-2013 Tax Bill	\$4,055.92	
❑ 2011-2012 Tax Bill	\$3,916.00	
❑ 2010-2011 Tax Bill	\$3,841.59	
Average 13-14 Tax Payer Increase:	\$77.35	4.006%

Proposed Tax Rates (TMP)

❑ Tax Rate (\$1000):	\$374.52	
❑ Average Home Assessment:	\$9,748	
❑ Equalization Rate:	1.53%	
❑ 2013-2014 “true value”	N/C	
❑ 2012-2013 “true value”	\$637,124	
❑ 2011-2012 “true value”	\$641,315	
❑ 2010-2011 “true value”	\$744,122	
❑ 2013-2014 Tax Bill	\$3,651.57	
❑ 2012-2013 Tax Bill	\$3,367.07	
❑ 2011-2012 Tax Bill	\$3,173.48	
❑ 2010-2011 Tax Bill	\$3,228.71	
Average 13-14 Tax Payer Increase:	\$284.50	8.451%
{Net 3 year increase-10/11 to 12/13 \$138.36}		

Water Fund

	FYE 2014	FYE 2013	FYE 2012
Appropriations <i>2013/2014 difference = \$774,506</i>	\$5,302,310	\$4,527,804	\$4,082,320
Other Revenues <i>2013/2014 difference = \$792,310</i>	\$5,302,310	\$4,510,000	\$4,082,320
<i>FWSP Debt Service Expense</i>	\$615,798	\$732,675	\$230,211
<i>Full Supply Reserve Account</i>	\$1,320,610	\$1,734,202*	\$1,326,895
Retirement Reserve Balance	\$0	\$17,804 (budgeted & applied)	\$17,804 (not budgeted to apply)

* Timing - payment moved to reserve in 2013 EOY payment made in September 2013

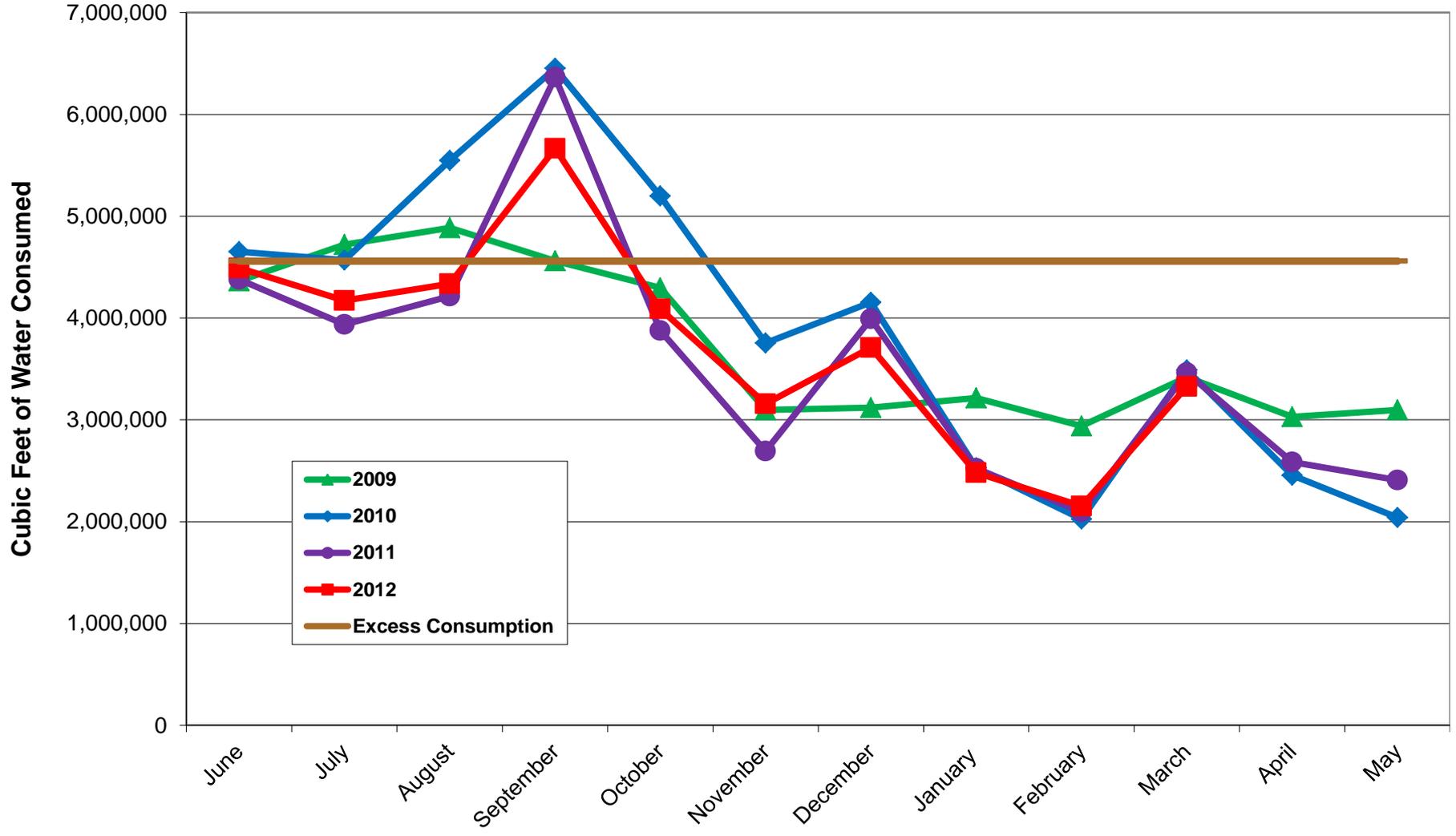
Cost of Water Service Delivery

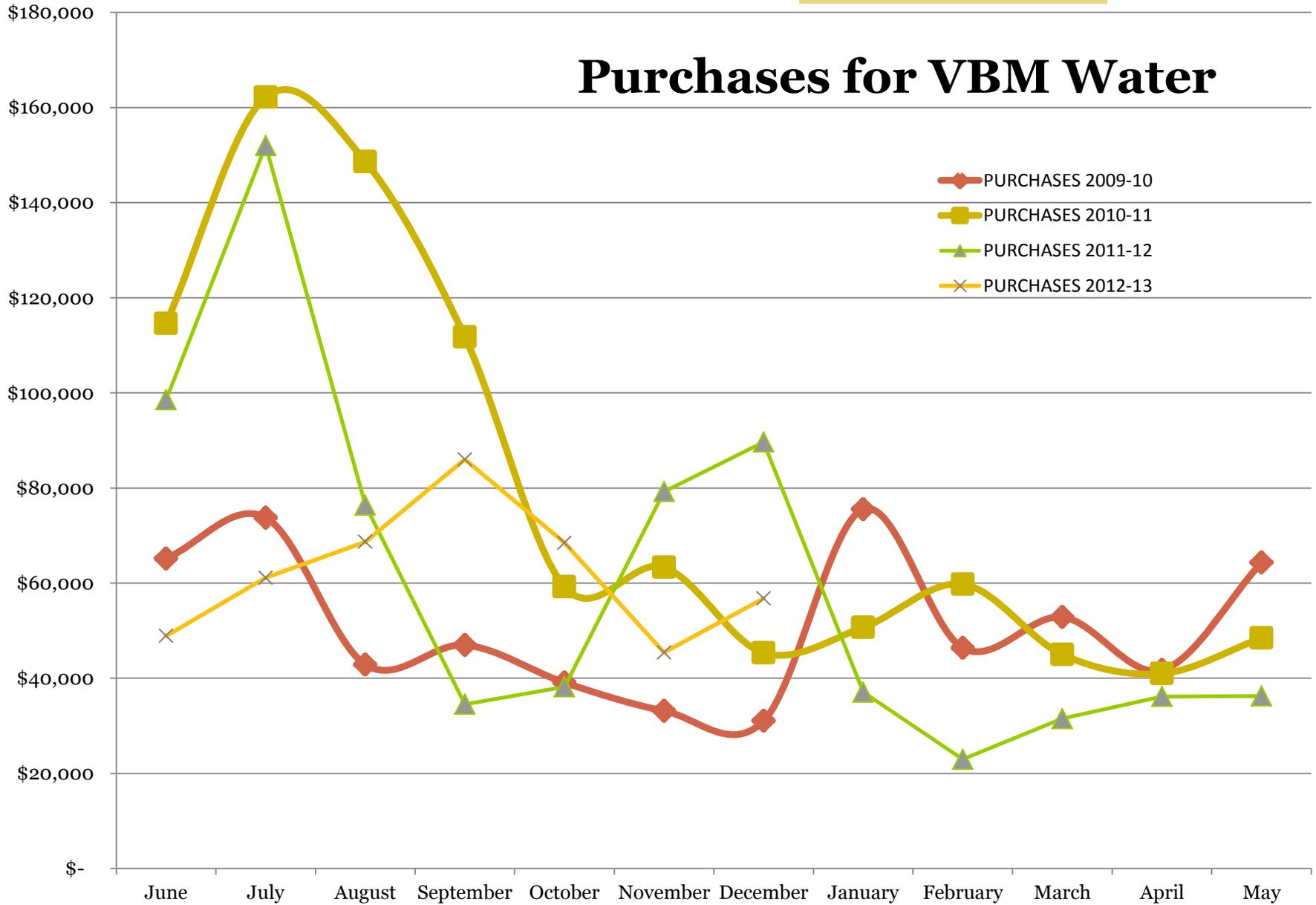
NYCDEP Rates (Base & Excess)

Year	Base (per million gallons)	% Increase In Base Rates	Excess (per million gallons)	% Increase in Excess Rates
2006	\$617.79	4%	\$2,205.88	3%
2007	\$691.91	12%	\$2,419.79	10%
2008	\$798.62	15%	\$2,700.53	12%
2009	\$900.31	13%	\$3,008.24	11%
2010	\$922.23	2%	\$3,489.30	16%
2011	\$1,149.72	25%	\$3,943.85	13%
2012	\$1,213.84	6%	\$4,237.97	7%
2013	\$1,332.30	9.76%	\$4,532.09	6.74%
		Base Rates		Excess Rates
	Total % Increase from 2006 to 2013:	116%	Total % Increase from 2006 to 2013:	105%
	Total % Increase from 2008 to 2013:	67%	Total % Increase from 2008 to 2013:	68%

Fiscal Year Water Consumption Comparison (Inside & Outside)

(Cubic Foot = 7.48 gallons)





Library Fund

	FYE 2014	FYE 2013	FYE 2012
Appropriations <i>2013 / 2014 difference = \$8,535</i>	\$599,501	\$590,966	\$583,001
General Fund Transfers In <i>2013 / 2014 difference = \$8,735</i>	\$578,735	\$570,000	\$564,307

My personal thanks go to all the department heads and staff members who have actively and candidly participated in the budgetary process these last many weeks.

Special thanks go to Village Treasurer Robin Rizzo who spent long hours assisting me and challenging me in the preparation of this tentative budget.

Finally, my appreciation goes to the M/BOT who have been persistent, understanding and supportive in addressing the service and financial concerns of Briarcliff Manor residents.

Philip E. Zegarelli, Village Manager
April 2013

Village Hall Administration Staffing

Name	Job Title
Philip Zegarelli	Village Manager
David Turiano	Engineer / Building Inspector
Robin Rizzo	Village Treasurer
Christine Dennett	Village Clerk
Rori Zirman	Court Clerk
Georgina Gualdino	Secretary to the Village Manager
Maria Pascetta	Administrative Intern
Gerald Quartucio	Zoning Inspector
Darlene Casarella	Office Assistant - Financial
Rhonda Alomar	Senior Account Clerk

Library & Recreation Employees

Name	Job Title
Library	
Melinda Greenblatt	Library Director
Shelley Glick	Librarian I
Amy Kaplan	Librarian I
Enrica Goe	Library Staff Assistant
Recreation	
Henry Jamin	Recreation Superintendent
Kyle Peterson	Recreation Assistant
Stephanie Rossi	Recreation Assistant
Karen Kuzio	Recreation Supervisor

Police Department Employees

Name		Job Title
Norman Champion		Police Chief
Donald Gorey		Lieutenant
Felipe Anastacio	Angelo Guzzo	Patrolman 1
William Bassett III	Thomas Nacke	
Gregory Campus	Jason Wollman	
Linda Dimeglio	John Wynne	
Thomas Farrington	Michael Zazzini	
Fred Galbraith		
Lawrence Adamitis		Sergeant
Michael Bassett		
Dominick Bueti		
Matthew Doherty		
Lisa Gallagher		
Scott Granan		

DPW Employees

Name		Job Title
Administration:		
Edward Torhan		Public Works Superintendent
Vincent D'Addona		General Foreman
Mary Lafleur		Sr. Office Assistant Office Manager
Lisa Price		Office Assistant-Automated Systems
Water Department:		
Derrick Strippoli	Frank Yerks	W & S Maintenance Worker II
Brian Andrews	Kevin Caliento	Skilled Laborer Water
Charles Valt		MEO – Water / Sewer
General Fund-Highway:		
Chris Buonanno	Donald Gaudinier	Skilled Laborer
Antonio Manicchio	Vittorio Moyla	Laborer
Anthony Silano	Luis Torres	

DPW Employees (cont'd)

Name		Job Title
Robert Bettini Gino Santucci	James Landro	Motor Equipment Operator
Dominick Disanzo William Evans	Anthony Disisto	Motor Equipment Operator II
Michael Mas		Park Foreman
Jamie Chylewski	Mark Silano	Park Groundskeeper
Sanitation:		
James Cronin	Ron Cummings	MEO Sanitation
Martin Decesaris Nestor Lassic	Louis Diloreto Jonathan Tatum	Sanitation Worker
Central Garage:		
Clinton Ford	Roy Ogden	Automotive Mechanic
Alfredo Belcore		Cleaner (on a 1 year leave of absence)