



2014/2015 Tentative Budget

Budget Hearing Presentation
Mayor and Board of Trustees
April 9, 2014

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 9th;
- ❑ **Close Budget Hearing by April 20th**; set for April 16th;
- ❑ M/BOT reviews/proposes budget changes before adoption;
- ❑ **Adopt Budget by May 1st**; propose for April 29th 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) 9.43%

		<u>% Change</u>
□ TOS (FY 2015) 2/28	\$97,455,192	-.783%
(FY 2014)	\$98,224,259	-1.064%
(FY 2013)	\$99,281,484	-1.472%
(FY 2012)	\$100,764,257	+.493%
(FY 2011)	\$100,270,202	0
		<u>-2.826%</u>
□ TMP (FY 2015) 3/05	\$2,530,052	+.453%
(FY 2014)	\$2,518,625	-1.791%
(FY 2013)	\$2,564,568	-.253%
(FY 2012)	\$2,571,080	-1.601%
(FY 2011)	\$2,612,921	0
		<u>-3.192%</u>

Equalization Rates: However...

		<u>% Change</u>
❑ TOS	(FY 2015) Equalization Rate:	6.29%
	(FY 2014) Equalization Rate:	6.10%
	(FY 2013) Equalization Rate:	5.85%
	(FY 2012) Equalization Rate:	5.56%
	(FY 2011) Equalization Rate:	5.12%
		<hr/> 21.19%
❑ TMP	(FY 2015) Equalization Rate:	1.60%
	(FY 2014) Equalization Rate:	1.53%
	(FY 2013) Equalization Rate:	1.53%
	(FY 2012) Equalization Rate:	1.52%
	(FY 2011) Equalization Rate:	1.31%
		<hr/> 21.23%

VBM Allowable Tax Levy Cap

• 2% Cap Allowable Increase (1.48%)	\$151,499.
• Allowable Carryover	55,553.
• Allowable Growth Increase	60,041.
• Allowable Retirement Exclusion	-0-
• Omitted Tax (net)	<u>(\$15.)</u>
Total Allowable Levy Increase:	\$ 267,078.

Tentative Budget Utilizes 100% :	\$267,078.
Proposed (portion over cap):	<u>254,937.</u>
Total Proposed 14/15 Increase (@ +5.13%):	\$522,015.

GF Budget to Budget +/- by Department / Topic

Department	2014-2015	2013-2014	% +/-
Department of Public Works	\$4,850,711	\$4,638,337	+4.58%
Police	\$3,821,378	\$3,881,412	-1.55%
Debt Service & BAN Expense	\$2,168,693	\$2,018,053	+7.46%
Recreation	\$1,319,063	\$1,350,146	-2.30%
Executive (BOT / Legal)	\$841,648	\$967,777	-13.03%
Library (GF Transfer)	\$589,835	\$578,735	+1.92%
Fire (*Turn Out Gear 60K)	\$721,530*	\$606,801	+18.91%
Building	\$374,498	\$272,765	+37.30%
Clerk	\$274,181	\$256,690	+6.81%
Treasurer	\$277,065	\$261,471	+5.96%
Justice Court (*Sgt. / Lt.)	\$239,569*	\$190,457	+25.80%
Totals:	\$15,510,431	\$15,051,474	+3.05%

VBM Full-Time Staff



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	+\$291,479
2014	\$1,449,176	\$1,499,500	+\$172,505
2015	\$1,497,279	N/A	-\$2,221.00

GF Budget to Budget +/- by Cost Category

	FY 14-15	FY 13-14	\$'s +/-	% Change Of Total Expense
Salary & Salary Related	\$5,598,866	\$5,583,385	\$15,481	+ .27%
Health & Retirement (Benefits)	\$2,751,449	\$2,748,138	\$3,311	+ .12%
Other Benefits	\$933,996	\$945,329	\$(11,333)	-1.20%
Transfers to other funds (less Library)	\$2,168,301	\$2,014,098	\$154,203	+7.66%
Equipment & Maintenance	\$537,396	\$446,597	\$90,799	+20.33%
Contractual, Software & Supplies	\$2,927,582	\$2,865,252	\$62,330	+2.17%
Library Transfer	\$589,835	\$578,735	\$11,100	+1.92%
BAN Interest	\$3,006	\$7,955	\$(4,949)	-62.21%
Total Expenses:	\$15,510,431	\$15,189,489	\$320,942	+2.11%

GF Selected Expense Increases	2013 / 2014	2014 / 2015	Increase
Transfer to Debt	\$1,934,146	\$2,166,299	\$232,153
Materials and Supplies	\$264,697	\$305,390	\$40,693
Contractual Services	\$623,330	\$647,326	\$23,996
Turnout Gear	\$37,700	\$60,000	\$22,300
Cost of Disposal	\$133,000	\$153,000	\$20,000
Equipment	\$45,500	\$63,300	\$18,800
Fire Vehicle Repair	\$28,000	\$45,000	\$17,000
Office Equipment	\$10,000	\$23,500	\$13,500
Software Maintenance & Support	\$61,739	\$69,778	\$8,039
Service Award Program	\$60,000	\$67,000	\$7,000
General Repair & Maintenance	\$27,400	\$33,400	\$6,000
Sanitation Vehicle Repair	\$45,000	\$50,000	\$5,000
Building Improvements	\$11,000	\$15,500	\$4,500
Light Equipment Repair	\$19,275	\$22,775	\$3,500
Utilities	\$178,480	\$181,045	\$2,565
Heavy Equipment Repair	\$49,600	\$51,800	\$2,200
Police Vehicle Repair	\$13,500	\$15,000	\$1,500
Total Increase:			\$428,746

All General Fund Revenues

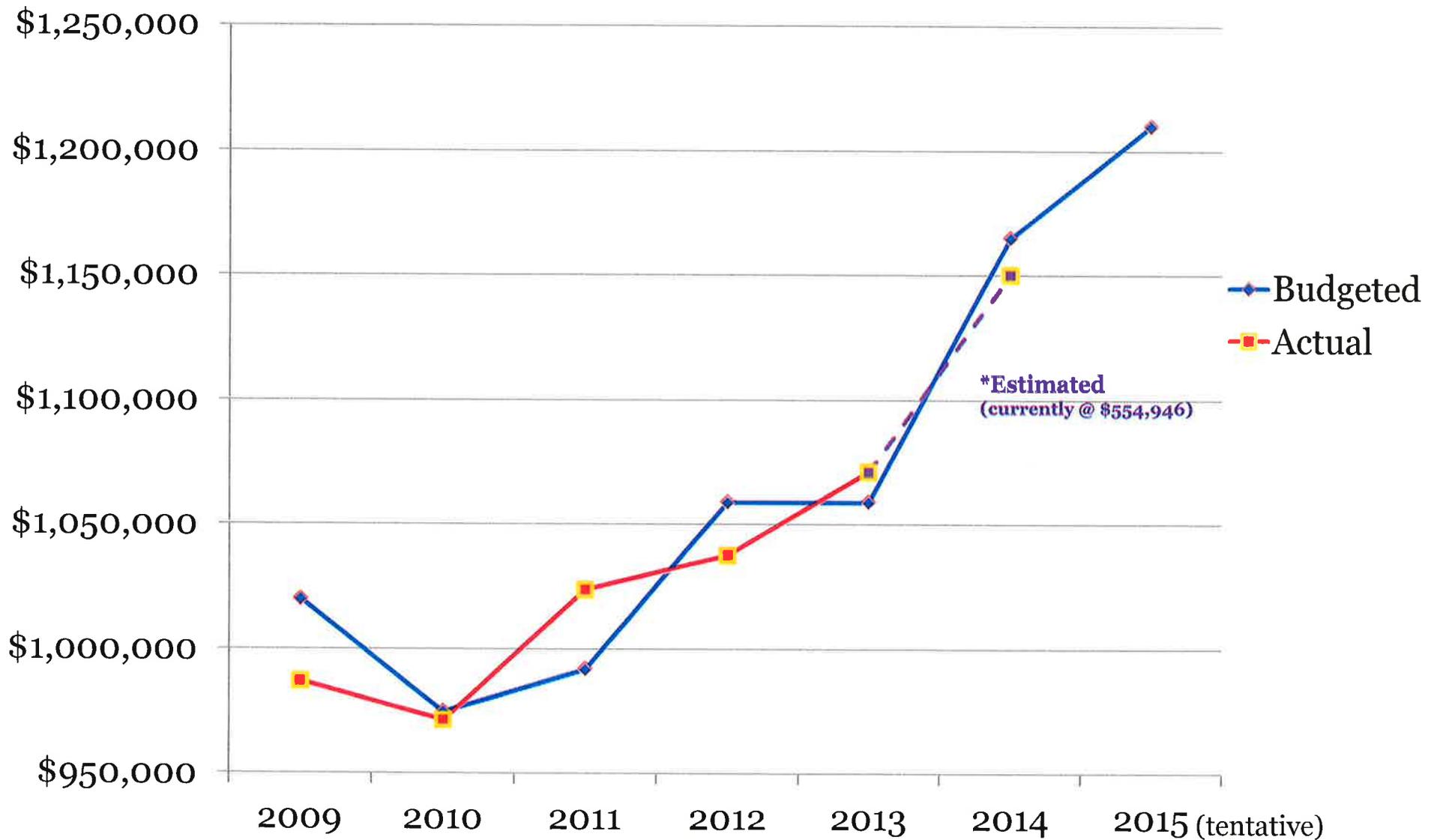
Budget Year	Tax Levy	Other Revenues	Debt Service	ERS Reserve
2014/2015 (T) \$15,510,432	\$10,697,703 68.97%	\$4,812,729 31.03%	\$50,000 1.04%*	\$0
2013/2014 \$15,051,474	\$10,175,688 67.61%	\$4,875,786 32.39%	\$240,000 4.92%*	\$0
2012/2013 \$14,198,049	\$9,852,560 69.39%	\$4,212,893 29.67%	\$0	\$147,352 1.04%
2011/2012 \$14,430,154	\$9,805,037 67.95%	\$4,492,451 31.13%	\$150,000 3.34%*	\$0
2010/2011 \$14,445,584	\$9,646,103 66.78%	\$4,572,061 31.65%	\$250,000 5.47%*	\$0

*Debt Service is a percentage of other revenues.

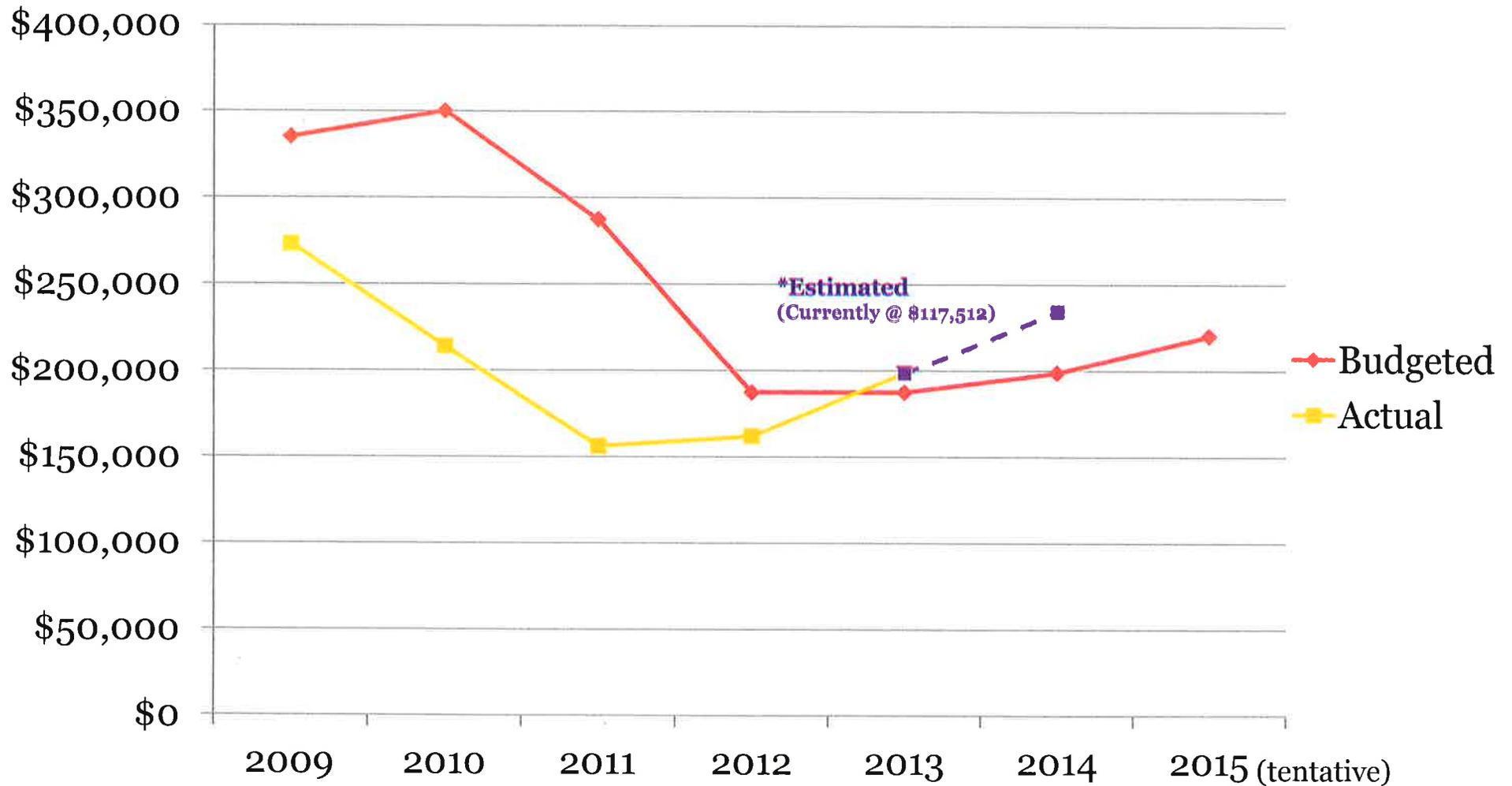
General Fund (GF)

	FYE 2015	FYE 2014	FYE 2013	% Increase 2014 to 2015
Appropriations <i>2014/2015 difference = \$458,958</i>	\$15,510,432	\$15,051,474	\$14,198,049	+3.05%
Other Revenues <i>2014/2015 difference = \$(63,057)</i>	\$4,812,729	\$4,875,786	\$4,212,893	-1.29%
Property Tax \$522,015	\$10,697,703	\$10,175,688	\$9,852,560	+5.13%
Historic Use of Additional Tax Relief (Revenue Sources)				
General Fund-Fund Balance	\$0	\$0	\$0	
Debt Service-Fund Balance <i>(\$135,285 balance)</i>	\$50,000	\$240,000	\$0	-79.20%
Water Fund Transfer	\$320,000	\$300,000	\$300,000	6.67%
Tax Warrant Increase <i>Selected expense increases [\$428,746]</i>	\$522,015	\$323,128	\$47,523	61.55%

VBM Sales Tax



VBM Mortgage Tax



Proposed Tax Rates (TOS)

<input type="checkbox"/> Tax Rate (\$1000):	\$99.605	
<input type="checkbox"/> Home Assessment:	\$44,000	
<input type="checkbox"/> Equalization Rate (14/15):	6.29%	
<input type="checkbox"/> 2014-2015 "true value"	\$699,523	
<input type="checkbox"/> 2013-2014 "true value"	\$721,311	
<input type="checkbox"/> 2012-2013 "true value"	\$752,137	
<input type="checkbox"/> 2011-2012 "true value"	\$791,366	
<input type="checkbox"/> 2010-2011 "true value"	\$859,375	
<input type="checkbox"/> 2014-2015 Tax Bill	\$4,382.62	
<input type="checkbox"/> 2013-2014 Tax Bill	\$4,133.27	
<input type="checkbox"/> 2012-2013 Tax Bill	\$4,055.92	
<input type="checkbox"/> 2011-2012 Tax Bill	\$3,916.00	
<input type="checkbox"/> 2010-2011 Tax Bill	\$3,841.59	
Average 14-15 Tax Payer Increase:	\$249.35	5.976%

Proposed Tax Rates (TMP)

<input type="checkbox"/> Tax Rate (\$1000):	\$391.571	
<input type="checkbox"/> Home Assessment:	\$9,748	
<input type="checkbox"/> Equalization Rate (14/15):	1.60%	
<input type="checkbox"/> 2014-2015 "true value"	\$609,250	
<input type="checkbox"/> 2013-2014 "true value"	\$637,124	
<input type="checkbox"/> 2012-2013 "true value"	\$637,124	
<input type="checkbox"/> 2011-2012 "true value"	\$641,315	
<input type="checkbox"/> 2010-2011 "true value"	\$744,122	
<input type="checkbox"/> 2014-2015 Tax Bill	\$3,817.03	
<input type="checkbox"/> 2013-2014 Tax Bill	\$3,651.57	
<input type="checkbox"/> 2012-2013 Tax Bill	\$3,367.07	
<input type="checkbox"/> 2011-2012 Tax Bill	\$3,173.48	
<input type="checkbox"/> 2010-2011 Tax Bill	\$3,228.71	
Average 14-15 Tax Payer Increase:	\$165.46	4.496%

7 Year Tax Rate History

(rate + %)

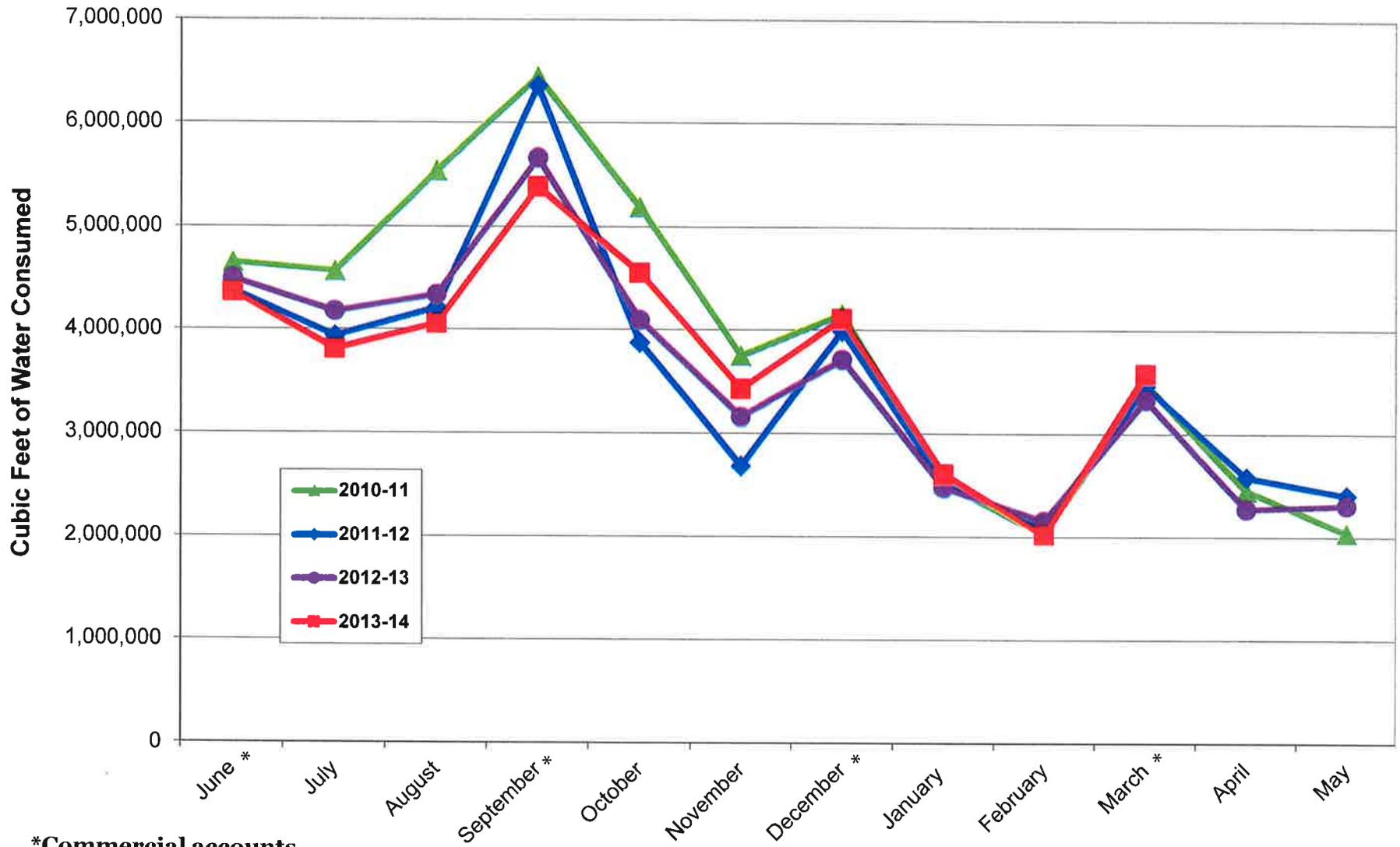
FY	TOS	%	TMP	%
2014-15	\$99.605	5.976%	\$391.571	4.496%
2013-14	\$93.988	4.061%	\$374.723	8.509%
2012-13	\$90.32	1.48%	\$345.34	6.079%
2011-12	\$89.00	1.94%	\$325.55	-4.60%
2010-11	\$87.31	0.84%	\$341.24	9.26%
2009-10	\$86.58	1.99%	\$312.31	6.19%
2008-09	\$84.89	4.74%	\$294.10	3.05%
2007-08	\$81.05	3.37%	\$285.40	-0.80%
2006-07	\$78.41		\$287.66	

Water Fund

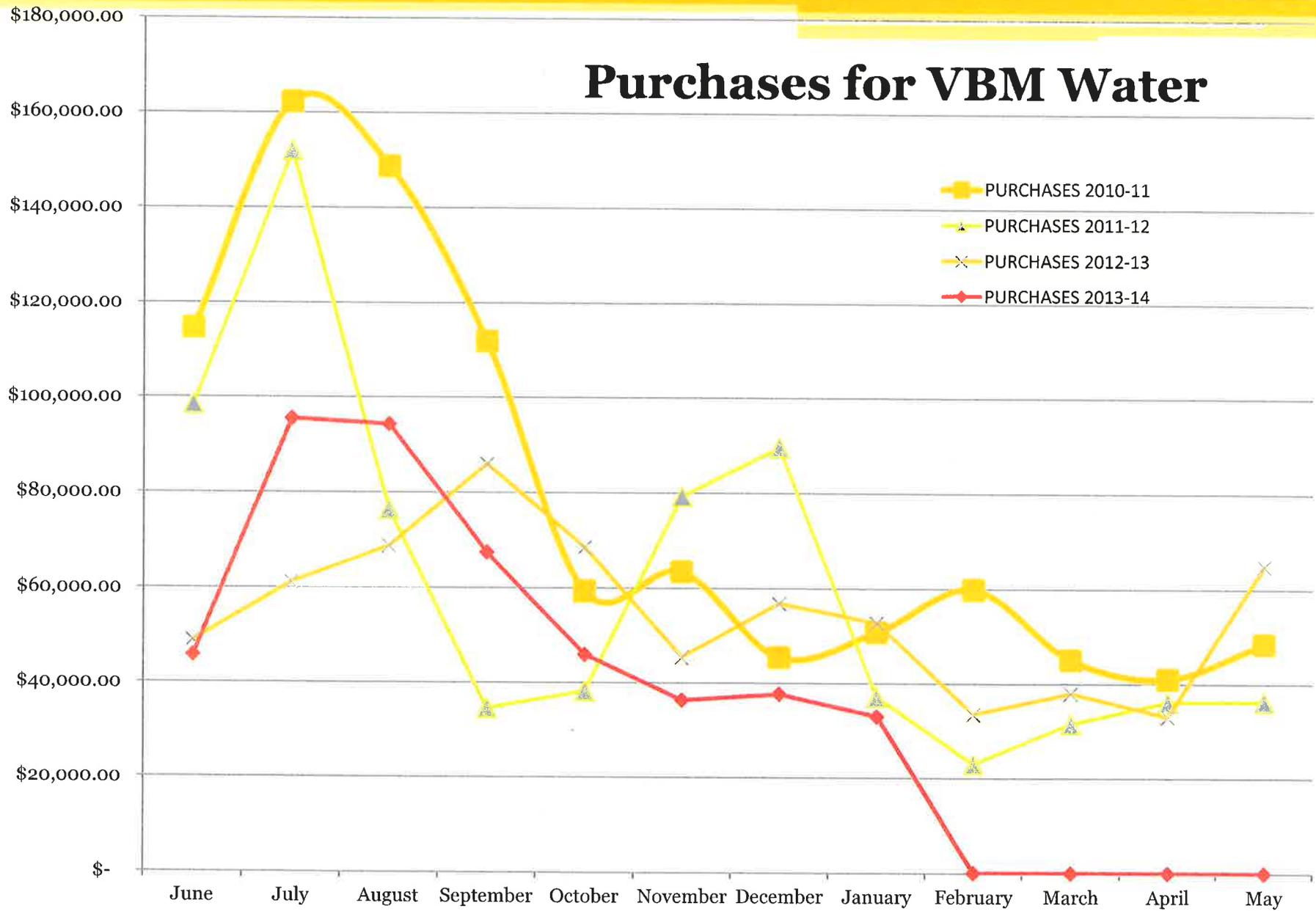
	FYE 2015	FYE 2014	FYE 2013
Appropriations			
<i>2014/2015 difference =</i> <i>(\$194,534)</i>	\$5,107,776	\$5,302,310	\$4,527,804
Transfer to Debt Service			
<i>Bonds P & I 2014/2015 difference =</i> <i>(\$56,126)</i>	\$1,476,503	\$1,532,629	\$1,892,872
<i>FWSP Debt Service Expense</i>			
<i>2014/2015 difference =</i> <i>\$8,140</i>	\$623,938	\$615,798	\$732,675
<i>Full Supply Reserve Account</i>			
<i>2014/2015 difference =</i> <i>(\$145,278)</i>	\$1,175,332	\$1,320,610	\$1,734,202

Fiscal Year Water Consumption Comparison (Inside & Outside)

(Cubic Foot = 7.48 gallons)



*Commercial accounts



Library Fund

	FYE 2015	FYE 2014	FYE 2013
Appropriations 2014/2015 difference = \$12,891 or 2.15%	\$612,392 *net effect of salary increases	\$599,501 *fund balance use of \$10,261 for salary increase	\$590,966
General Fund Transfers In Of Total Budget:	\$589,835 96.32%	\$578,735 96.54%	\$570,000 96.45%
Library Revenue (fines, grants, etc.) Of Total Budget: (Increased employee health contributions)	\$22,557 3.68%	\$20,766 3.46%	\$20,966 3.55%

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	Office Assistant - Building Dept.
Maria Pascetta	Secretary to the Village Manager
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 Click	Librarian I
Amy Kaplan	Librarian I
Enrica Goe	Library Staff Assistant
Recreation	
Henry Janin	Recreation Superintendent
Kyle Peterson	Recreation Assistant
Stephanie Rossi	Recreation Assistant
Karen Kuzlo	Recreation Supervisor

Police Department Employees

Name	Job Title
Norman Campion	Police Chief
Donald Gorey	Lieutenant
Felipe Anastacio	Patrolman 1
William Bassett III	Angelo Guzzo
Gregory Campus	Thomas Naeke
Linda Dimiglio	Jason Wallman
Michael Zazzini	John Wynne
	Fred Galbraith
Lawrence Adamitis	Sergeant
Michael Bassett	
Dominick Buetti	
Matthew Doherty	
Lisa Gallagher	
Scott Cranar	

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
Brian Andrews	Kevin Caliento
Charles Valt	
General Fund-Highway:	
Chris Buonanno	Donald Gaudinier
Antonio Manicchio	Vittorio Moyla
Anthony Silano	Luis Torres
Alfredo Belcore	

DPW Employees (cont'd)

Name	Job Title
Robert Bettini	James Landro
Gino Santucci	
Dominick Disanzo	Anthony Disisto
William Evans	
Michael Mas	
Jamie Chylewski	Mark Silano
Sanitation:	
James Cronin	Ron Cummings
Martin Decesaris	Louis Diloreto
Nestor Lassic	Jonathan Tatum
Central Garage:	
Clinton Ford	Roy Ogden

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 2014