



Incorporated Village of Plandome Heights

Tentative Budget

June 1, 2015 – May 31, 2016

Public Hearing date: April 6, 2015
Manhasset Public Library – 7:00 p.m.



Kenneth C. Riscica
Mayor

Lynne Aloia
Lawrence Bourguet
Daniel Cataldo
Silva Ferman
Alvin Solomon
Norman Taylor
Trustees

Arlene Drucker
Clerk - Treasurer

Elizabeth Vera
Deputy Clerk, Building

Maura McMullan
Court Clerk

Cye E. Ross, Esq.
Village Justice

Mary Breen Corrigan
Village Prosecutor

Edward P. Butt, AIA
Village Building
Inspector Stormwater
Mgmt. Officer

Bart Giusto
Emergency Mgmt.
Coordinator

Maryann Grieco
Architectural Review
Board, Chair

James Madison
Planning Board, Chair

Eugene O'Connor
Zoning and Appeals
Board, Chair

Trey Harragan
Technology Advisory
Board, Chair

March 11, 2015

2015 – 2016 TENTATIVE BUDGET - MESSAGE

Fellow Taxpayers:

I enclose our "Tentative Budget" for the fiscal year June 1, 2015 – May 31, 2016. The Tentative Budget calls for an increase in property taxes of 1.9%, about \$18/year per household.

We budget with three primary goals in mind: (1) provide the level of service that residents should expect in a community like ours, (2) be frugal in how we spend and (3) "plan beyond one year" so that we prepare for future needs without surprises. This year we had these special considerations:

- Capture NY State tax refund for you – Under the *Property Tax Freeze* program,* NY State will refund you our tax increase if we don't exceed our "Tax Cap." Our budget will comply with the Tax Cap so you can get this refund,
- Address capital needs coming into view – While our short-term capital needs (3 – 4 years) are funded, we need to continue to build our resources to support our longer term capital needs (5 years and beyond). Severe winters could accelerate those needs.

The Tentative Budget addresses these matters with a "long view" and our property taxes:

- Will not pierce the Tax Cap, and so you will get the tax increase refunded,
- Will increase by 1.9% which is approximately \$18/year per household,
- Will be 10% lower than 6 years ago, with a compound annual growth of only 0.9% and,
- Will remain lower than the cost of the same services outside of the Village.

As a resident of the Village, you avoid certain Town taxes such as sanitation, lighting, roads and building that the Village provides. Because of the extensive use of volunteers in Village government, as well as private contractors for services, our taxes for these services are lower.

Lastly, the total Assessed Values of all Village homes is projected to be 3.0% lower than last year. With a 1.9% increase in the tax levy, the tax rate applied to this 3.0% lower value increases the tax levy per \$100 assessed value by approximately 4.9%. As such, *your actual individual tax bill should show a 1.9% increase from last year* but may vary (up or down) due to changes in the assessed value of your individual home relative to all Village homes by Nassau County. If you did significant building or renovation, your assessed value, and taxes, may have increased.

Some analysis is provided on the following pages for your information and analysis.

Sincerely,
INCORPORATED VILLAGE OF PLANDOME HEIGHTS

Kenneth C. Riscica, Mayor

Lynne Aloia, Trustee

Lawrence Bourguet, Trustee

Daniel Cataldo, Trustee

Aida Ferman, Trustee

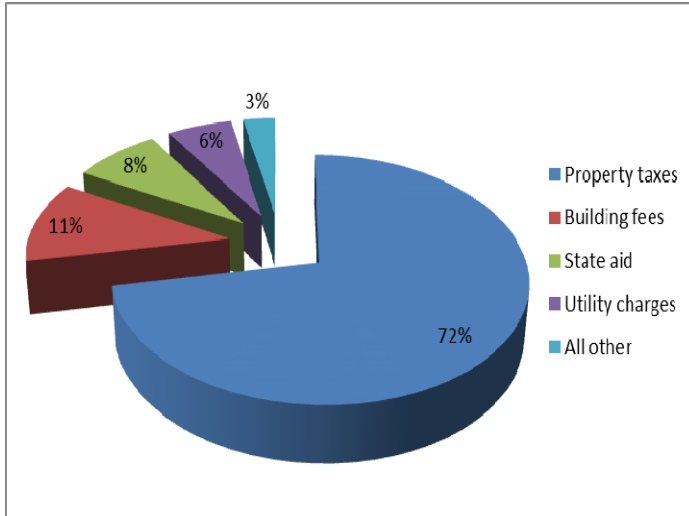
Alvin Solomon, Trustee

Norman Taylor, Trustee

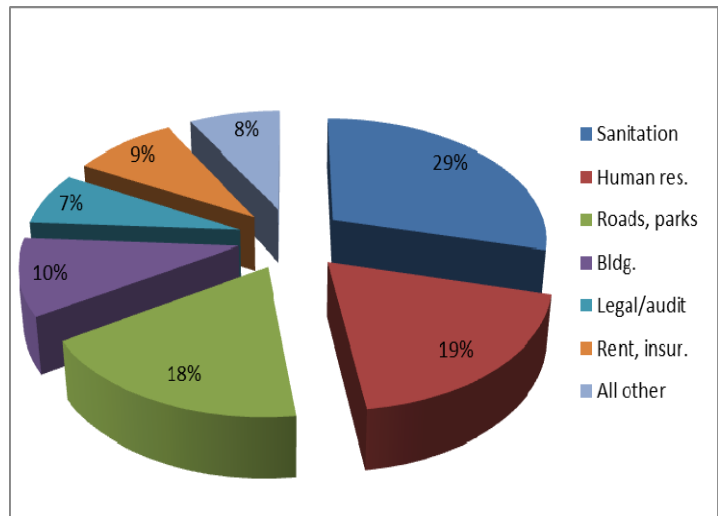
* See www.plandomeheights-ny.gov/finance for the Property Tax Freeze program.

Incorporated Village of Plandome Heights Budget - June 1, 2015 – May 31, 2016

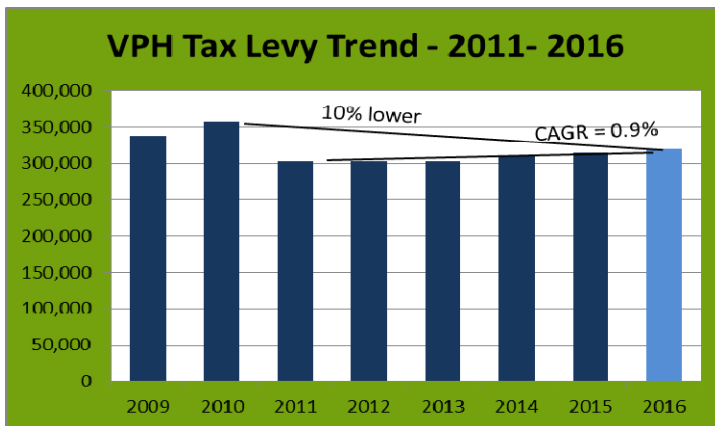
Budgeted Revenues



Budgeted Expenditures



Trend of Property Taxes



Summary of Key Cost Changes

	<u>Budget</u> 2014 - 15	<u>Budget</u> 2014 - 15	<u>Increase</u>	<u>%</u>
Sanitation	125,000	128,200	3,200	2.6%
Snow removal	22,500	22,500	-	0%
Lease	20,250	20,250	-	0%
All other costs	269,250	272,050	2,800	1.0%
	<u>437,000</u>	<u>443,000</u>	<u>6,000</u>	<u>1.4%</u>

Village Taxes lower than outside Village

	<u>Tax per \$100</u> <u>Assessed Val.</u>
1. <u>Plandome Heights</u> taxes 2015/16	<u>\$44.88</u>
2. 2015 <u>Town</u> taxes <u>avoided</u> :	
“Outside Village” tax*	\$47.41
Garbage district	\$11.14
Town lighting	3.00
Total	<u>\$61.55</u>
Savings	\$16.67

<u>Comparison to Outside Village</u>	
Comparable tax if outside Village*	\$1,344.00
Plandome Heights average tax	<u>\$ 980.00</u>
Difference	\$ 364.00
* TNH taxes for sanitation, snow removal, roads, lighting, building department	

Incorporated Village of Plandome Heights Budget - June 1, 2015 – May 31, 2016

Development of the Tax Rate

Our 2015 – 2016 Budget reflects a 1.9% increase in Village property taxes (the Tax Levy) as follows:

	<u>2015-16</u>	<u>2014-15</u>
Projected expenditures	\$ 443,000	\$ 437,000
Projected revenues/sources	\$ 123,000	\$123,000
Property tax levy	\$ 320,000	\$ 314,000
	=====	=====
Aggregate Assessed Values*	\$ 713,000**	\$ 736,951
Tax Rate per \$100 Assessed	\$44.88**	\$42.77

*The Assessed Values are preliminary and are provided by the Nassau County Assessor and are used to allocate the total Village Tax Levy to individual homes. The Aggregate Assessed Value of all homes in the Village was approximately 3.0% lower this year than last tax year. As a result, the Tax Rate goes up by approximately 4.9% in order to account for the 3.0% lower value + the 1.9% increase in taxes. Therefore this 4.9% higher rate is applied to a 3.0% lower assessment so *your tax bill should change by the tax levy increase of 1.9%*. But your tax bill may vary (up or down) from the 2.0% increase due to: (a) whether your assessed value changed by more or less than the average, (b) any tax assessment grievance adjustment you may have received and (c) whether or not you did any building or renovation which increases your valuation.

** Estimated at March 16, 2015; to be recalculated in the Final Budget

TAX CAP CALCULATIONS

	<u>%</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Prior year tax levy	100.0%	314,000	309,000	303,087	303,087
Allowed increase	1.9%	6,041	4,858	6,618	6,309
Allowed carryover	1.5%	4,573	4,715	4,641	0
Tax Cap as calculated	103.4%	324,614	318,573	314,346	309,396
Tax Levy	101.9%	320,000	314,000	309,000	303,087
Unused Tax Cap	1.5%	4,614	4,573	5,346	6,309
% of Tax Cap		1.4%	1.4%	1.7%	2.0%
Carryover limited to 1.5%		0	0	-631	-1,668
Carryover to next year		4,614	4,573	4,715	4,641

For information on the NY State Property Tax Freeze program, see www.plandomeheights-ny.gov/finances

Incorporated Village of Plandome Heights

TENATIVE BUDGET - SUMMARY

FISCAL YEAR JUNE 1, 2015 TO MAY 31, 2016

	<u>ADOPTED BUDGET</u> <u>2014-15</u>	<u>TENATIVE</u> <u>BUDGET 2015-16</u>
<u>APPROPRIATIONS</u>		
General Government	180,100	181,425
Public Safety	40,000	40,000
Transportation	53,900	54,000
Home & Community Services	154,400	158,100
Employee Benefits	7,800	9,000
TOTAL APPROPRIATIONS	\$436,200	\$442,525
<u>ESTIMATED REVENUES</u>		
(other than property taxes)		
Other Tax Items	25,500	26,700
Departmental Income	3,500	3,500
Use of Money & Property	900	900
Licenses & Permits	47,000	49,925
Fines & Forfeitures	5,000	5,000
Miscellaneous	3,000	3,000
Government Aid	33,100	33,500
ESTIMATED REVENUES	\$118,000	\$122,525
Plus + APPROPRIATED SURPLUS	4,200	0
Equals TOTAL ESTIMATED REVENUES	\$122,200	\$122,525
TOTAL APPROPRIATIONS	\$436,200	\$442,525
Less		
TOTAL ESTIMATED REVENUES	\$122,200	\$122,525
Equals		
TOTAL TO BE RAISED THROUGH REAL PROPERTY TAXES - (TAX LEVY)	\$314,000	\$320,000

TAX LEVY = \$320,000

divided by

VILLAGE 2014/2015 TAXABLE ASSESSED VALUATION (TAV) \$713,000

2015-2016 VILLAGE TAX RATE (PER \$100 TAV)*

2014-2015 Village Tax Rate **44.88**

Hearing Date : APRIL 6, 2015

Adoption Date : APRIL TBD, 2015

37 Orchard Street, P.O. Box 1384 Manhasset, NY 11030 (516) 627-1136

**INC. VILLAGE OF PLANDOME HEIGHTS
TENTATIVE BUDGET
FISCAL YEAR JUNE 1, 2015 TO MAY 31, 2016**

2015-2016 GENERAL FUND BUDGET	ACTUAL EXPENDED 2013/14	ADOPTED BUDGET 2014/15	PROJECTED EXPENDED 6/14 TO 5/31/15	PROPOSED BUDGET 2015/2016
APPROPRIATIONS (EXPENDITURES)				
GENERAL GOVERNMENT				
Board of Trustees				
A1010.4A Board of Trustees- Expenses	0.00	1,000.00	1,000.00	1,000.00
A1010.4B Other Expenses	<u>1,186.00</u>	<u>1,200.00</u>	<u>1,178.00</u>	<u>1,200.00</u>
Total	1,186.00	2,200.00	2,178.00	2,200.00
Judicial				
A1110.1A Village Justice	1,500.00	1,500.00	1,500.00	1,500.00
.1B Village Justice Clerk	2,850.00	3,000.00	3,188.00	3,000.00
.103 Jud.Other Expense (reporting, trair	3,594.00	4,000.00	3,940.00	4,000.00
.104 Judicial Grant	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	7,944.00	8,500.00	8,628.00	8,500.00
Auditor				
A1320.4 Contractual Expense	<u>7,861.00</u>	<u>8,900.00</u>	<u>8,900.00</u>	<u>9,150.00</u>
Total	7,861.00	8,900.00	8,900.00	9,150.00
Village Clerk				
A1410.1A Clerk/Treasurer	55,120.00	57,500.00	50,260.00	57,500.00
A1410.1B Deputy Clerk	8,789.00	12,000.00	10,471.00	12,000.00
A1410.1C Consultant/Temp salaries	1,525.00	1,800.00	0.00	1,800.00
A1410.40 Clerk Contractual Expense	0.00	0.00	348.00	0.00
.4A Supplies & Materials (see 1620)	0.00	0.00	0.00	0.00
.4B Legal Notices	770.00	500.00	500.00	500.00
.4C Postage	1,415.00	1,000.00	1,100.00	1,000.00
.4D Conferences & Training Schools	255.00	1,000.00	1,000.00	1,000.00
.4E Lease of Equipment	0.00	0.00	0.00	0.00
.4G Newsletter	0.00	0.00	0.00	0.00
.4H Webmaster	<u>2,086.00</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
Total	69,960.00	75,800.00	65,679.00	75,800.00
Village Attorney				
A1420.4A Legal Services	17,419.00	18,000.00	20,858.00	18,000.00
A1420.4B Legal Services ~ Existing Litigation	0.00	2,750.00	0.00	2,750.00
A1420.4C Legal Reprint Ordin Cod. (code)	<u>1,045.00</u>	<u>1,500.00</u>	<u>1,195.00</u>	<u>1,500.00</u>
Total	18,464.00	22,250.00	22,053.00	22,250.00
Elections				
A1450.1 Election, Personnel	275.00	325.00	300.00	325.00
A1450.4 Election Expense (machines, lists etc)	<u>112.00</u>	<u>550.00</u>	<u>400.00</u>	<u>550.00</u>
Total	387.00	875.00	700.00	875.00
Village Office & Shared Expenses				
A1620.200 Utilities est p/a (heat & electric)	1,110.00	2,000.00	1,648.00	2,000.00
A1620.200 Bldg. Eqpt./Com. S.off.	1,018.00	600.00	600.00	600.00
.201 Building Rental (office)	19,979.00	20,050.00	18,396.00	20,050.00
.400 Supplies (& Office Maint)	7,625.00	5,000.00	6,114.00	6,000.00
.412 Building Rental - library	0.00	0.00	0.00	0.00
.421 Telephone	2,100.00	2,325.00	1,148.00	1,500.00
.4E Maintenance- see 1620.4A	0.00	0.00	0.00	0.00
A1620.413 Furniture estimated (one-time cost)	0.00	0.00	0.00	0.00
A1650.100 Cablevision	<u>1,130.00</u>	<u>1,400.00</u>	<u>1,422.00</u>	<u>1,500.00</u>
Total	32,962.00	31,375.00	29,328.00	31,650.00

**INC. VILLAGE OF PLANDOME HEIGHTS
TENTATIVE BUDGET
FISCAL YEAR JUNE 1, 2015 TO MAY 31, 2016**

	ACTUAL EXPENDED 2013/14	ADOPTED BUDGET 2014/15	PROJECTED EXPENDED 6/14 TO 5/31/15	PROPOSED BUDGET 2015/2016
Special Items				
A1910.4 Public. Off. Liab. Ins.	13,648.00	15,000.00	14,282.00	15,000.00
A1920.4 Municipal Dues	4,410.00	6,000.00	6,000.00	6,000.00
A1930.4 Judgment & Claims	0.00	0.00	0.00	0.00
A1964.4 Tax Refunds	0.00	0.00	0.00	0.00
A1990.4 Contingency Accounts	<u>-3,118.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>
Total	14,940.00	31,000.00	20,282.00	31,000.00
TOTAL GENERAL GOVERNMENT	153,704.00	180,900.00	157,748.00	181,425.00
PUBLIC SAFETY				
A3610.4 SMO	0.00	0.00	0.00	0.00
A3620.4 Building Inspector	32,054.00	28,000.00	31,879.00	28,000.00
A3620.4 Deputy Clerk Bldg	11,347.00	12,000.00	12,795.00	12,000.00
A3600.Public Safety Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	43,401.00	40,000.00	44,674.00	40,000.00
TOTAL PUBLIC SAFETY	43,401.00	40,000.00	44,674.00	40,000.00
TRANSPORTATION				
Street Maintenance				
A5110 .4B Street Signs	1,404.00	2,000.00	7,937.00	2,000.00
.4D Highway/Street Repair-Improvement	18,160.00	12,000.00	13,890.00	12,000.00
.4E C.H.I.P.'s (highway improvements)	0.00	8,000.00	0.00	8,000.00
.4F Engineering - See individual project	0.00	0.00	0.00	0.00
A5110 .410 Resident Reimbursement	0.00	0*	0.00	0*
A5110 .444 Expenses of Grants	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	19,564.00	22,000.00	21,827.00	22,000.00
Snow Removal				
A5142.4 Contractual Expense	<u>34,850.00</u>	<u>22,500.00</u>	<u>35,500.00</u>	<u>22,500.00</u>
Total	34,850.00	22,500.00	35,500.00	22,500.00
Street Lighting				
A5182.400 Contractual Expense	<u>9,230.00</u>	<u>9,400.00</u>	<u>12,907.00</u>	<u>9,500.00</u>
Total	9,230.00	9,400.00	12,907.00	9,500.00
TOTAL TRANSPORTATION	63,644.00	53,900.00	70,234.00	54,000.00
HOME & COMMUNITY SERVICES				
Parks				
A7110.400 Maintenance & trees	10,200.00	9,500.00	11,190.00	10,500.00
.402 Pest Control	123.00	1,200.00	300.00	1,200.00
A7140 .400 Tree Inspect Maint, Replace	0.00	1,000.00	0.00	1,000.00
.4C Survey (annual trees)	0.00	3,200.00	4,060.00	3,200.00
A7140.411 Tree Prune & remove Program	<u>0.00</u>	<u>0.00</u>	<u>2,120.00</u>	<u>0.00</u>
Total	10,323.00	14,900.00	17,670.00	15,900.00
Zoning Appeals Board				
A8010.4 Contractual Expense (reporting)	<u>21,009.00</u>	<u>1,000.00</u>	<u>20,744.00</u>	<u>1,000.00</u>
Total	21,009.00	1,000.00	20,744.00	1,000.00

**INC. VILLAGE OF PLANDOME HEIGHTS
TENTATIVE BUDGET
FISCAL YEAR JUNE 1, 2015 TO MAY 31, 2016**

	ACTUAL EXPENDED 2013/14	ADOPTED BUDGET 2014/15	PROJECTED EXPENDED 6/14 TO 5/31/15	PROPOSED BUDGET 2015/2016
MISCELLANEOUS				
A2655.0 Other Minor Sales	0.00	3,000.00	30.00	3,000.00
A2701.0 Refund of Prior Year Expend.	0.00	0.00	0.00	0.00
A2770.0 Unclassified Revenue- judicial grant	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	0.00	3,000.00	30.00	3,000.00
TOTAL MISCELLANEOUS	0.00	3,000.00	30.00	3,000.00
GOVERNMENT AID				
A3001.0 Revenue Sharing AIM	6,926.00	6,100.00	7,178.00	6,500.00
A3005.0 N.C. Mortgage Tax	21,768.00	19,000.00	20,525.00	19,000.00
A3089.0 State Grants	600.00	0.00	0.00	0.00
A3390.0 Sales Tax Sharing	0.00	0.00	0.00	0.00
A3501.0 C.H.I.P.S. (Hwy. Aid)	0.00	8,000.00	0.00	8,000.00
A3501.0 S.H.I.P.S. (St. Signs/Parks Proj.)	0.00	0.00	0.00	0.00
A3505.0 Multi-Modal Trans. Program	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	29,294.00	33,100.00	27,703.00	33,500.00
TOTAL GOVERNMENT AID	29,294.00	33,100.00	27,703.00	33,500.00
SUB-TOTAL REVENUES	149,941.00	118,000.00	182,011.00	122,525.00
APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES (non-tax)	<u>149,941.00</u>	<u>118,000.00</u>	<u>182,011.00</u>	<u>122,525.00</u>

**INC. VILLAGE OF PLANDOME HEIGHTS
TENTATIVE BUDGET
FISCAL YEAR JUNE 1, 2015 TO MAY 31, 2016**

<u>REVENUES</u>	ACTUAL EXPENDED 2013/14	ADOPTED BUDGET 2014/15	PROJECTED EXPENDED 6/14 TO 5/31/15	PROPOSED BUDGET 2015/2016
TAX ITEMS				
Real Property Taxes				
A1050.0 Collection of Tax Arrears	0.00	0.00	0.00	0.00
A1090.0 Interest & Penalties	<u>2,016.00</u>	<u>1,000.00</u>	<u>1,700.00</u>	<u>1,000.00</u>
Total	2,016.00	1,000.00	1,700.00	1,000.00
Non-Property Tax Items				
A1130.1 Elec./Gas Gross Util. Tax(LIPA)	13,610.00	13,000.00	13,000.00	13,500.00
.2 Utilities Gross Receipts	5,914.00	5,000.00	6,000.00	6,000.00
.3 Cable TV Gross Util. Tax	<u>6,035.00</u>	<u>6,500.00</u>	<u>6,000.00</u>	<u>6,200.00</u>
Total	25,559.00	24,500.00	25,000.00	25,700.00
TOTAL TAX ITEMS	27,575.00	25,500.00	26,700.00	26,700.00
DEPARTMENTAL INCOME				
Public Safety				
A1560.4 Safety Insp. Fees/-See 2555-Build/Alt	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	0.00	0.00	0.00	0.00
Home & Community Services				
A2001.0 Parks & Rec. ~ Tree Prog.	990.00	1,000.00	0.00	1,000.00
A2110.0 Zoning Board Fees	23,262.00	1,500.00	25,517.00	1,500.00
A2110.0 ARB Fees	2,550.00	1,000.00	2,550.00	1,000.00
A2110.0 Planning Board Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	26,802.00	3,500.00	28,067.00	3,500.00
TOTAL DEPARTMENTAL INCOME	26,802.00	3,500.00	28,067.00	3,500.00
USE OF MONEY & PROPERTY				
A2401.0 Interest Earnings	<u>669.00</u>	<u>900.00</u>	<u>400.00</u>	<u>900.00</u>
Total	669.00	900.00	400.00	900.00
TOTAL USE OF MONEY & PROPERTY	669.00	900.00	400.00	900.00
LICENSES & PERMITS				
A2555 Building & Alterations	60,958.00	47,000.00	96,951.00	49,925.00
A2590.0 Other Permits	0.00	0.00	0.00	0.00
A2592.0 CO & CC see A2655 Minor sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	60,958.00	47,000.00	96,951.00	49,925.00
TOTAL LICENSES & PERMITS	60,958.00	47,000.00	96,951.00	49,925.00
FINES & FORFEITURES				
A2610.0 Justice Court Fines	<u>4,643.00</u>	<u>5,000.00</u>	<u>2,160.00</u>	<u>5,000.00</u>
Total	4,643.00	5,000.00	2,160.00	5,000.00
TOTAL FINES & FORFEITURES	4,643.00	5,000.00	2,160.00	5,000.00

**INC. VILLAGE OF PLANDOME HEIGHTS
TENTATIVE BUDGET
FISCAL YEAR JUNE 1, 2015 TO MAY 31, 2016**

	ACTUAL EXPENDED 2013/14	ADOPTED BUDGET 2014/15	PROJECTED EXPENDED 6/14 TO 5/31/15	PROPOSED BUDGET 2015/2016
MISCELLANEOUS				
A2655.0 Other Minor Sales	0.00	3,000.00	30.00	3,000.00
A2701.0 Refund of Prior Year Expend.	0.00	0.00	0.00	0.00
A2770.0 Unclassified Revenue- judicial grant	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	0.00	3,000.00	30.00	3,000.00
TOTAL MISCELLANEOUS	0.00	3,000.00	30.00	3,000.00
GOVERNMENT AID				
A3001.0 Revenue Sharing AIM	6,926.00	6,100.00	7,178.00	6,500.00
A3005.0 N.C. Mortgage Tax	21,768.00	19,000.00	20,525.00	19,000.00
A3089.0 State Grants	600.00	0.00	0.00	0.00
A3390.0 Sales Tax Sharing	0.00	0.00	0.00	0.00
A3501.0 C.H.I.P.S. (Hwy. Aid)	0.00	8,000.00	0.00	8,000.00
A3501.0 S.H.I.P.S. (St. Signs/Parks Proj.)	0.00	0.00	0.00	0.00
A3505.0 Multi-Modal Trans. Program	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	29,294.00	33,100.00	27,703.00	33,500.00
TOTAL GOVERNMENT AID	29,294.00	33,100.00	27,703.00	33,500.00
SUB-TOTAL REVENUES	149,941.00	118,000.00	182,011.00	122,525.00
APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES (non-tax)	<u>149,941.00</u>	<u>118,000.00</u>	<u>182,011.00</u>	<u>122,525.00</u>