



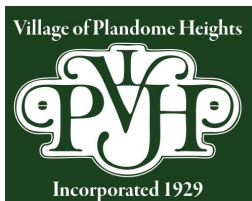
Incorporated Village of Plandome Heights

Tentative Budget

June 1, 2023 – May 31, 2024

Public Hearing date: April 3, 2023

Plandome Heights Village Hall – 7:00 p.m.



INCORPORATED VILLAGE OF
Plandome Heights

37 Orchard Street, Manhasset, New York 11030
Tel: (516) 627-1136 Fax: (516) 627 1393
www.plandomeheights-ny.gov

Kenneth C. Riscica
Mayor

Daniel Cataldo
Mary Hauck
Kristina Lobosco
Florence Musalo
Gus Panopoulos
Norman Taylor
Trustees

Arlene Drucker
Clerk -Treasurer

Susan Martinez
Deputy Clerk

Katherine Hannon
Deputy Clerk - Court

Cye E. Ross, Esq.
Village Justice

Mary Breen Corrigan
Prosecutor

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

David Lisner
Emergency Mgmt.
Coordinator

Maryann Grieco
Architectural Review
Board, Chair

Eugene O'Connor
Zoning and Appeals
Board, Chair

Trey Harragan
Technology Advisory
Board, Chair

Mary Gabriel
Historian

March 17, 2023

2023 – 2024 TENTATIVE BUDGET - MESSAGE

Fellow Taxpayers:

It is my pleasure to report that our Village is in great shape physically and financially.

On March 17, 2023 the Trustees approved our Tentative Budget for the fiscal year June 1, 2023 – May 31, 2024. Despite 8.01% inflation (reported by NY State), our tax increase is \$37.00 per year, per average home; 3.3%. This increase is below our Tax Cap of 3.9% (which includes carryover from prior years). Residents can participate in our Public Hearing on the Tentative Budget on Monday, April 3, 2023 at the Village Annual Meeting which starts at 7:00 p.m.

We use *Best Practices in Finance* that includes “Planning Beyond One Year” in order to maintain “Low and Stable Taxes and a Strong Balance Sheet.” The result is that we have the lowest operating village taxes in Nassau County (aside from 2 villages with half our population) and our taxes are about 1/3 less (\$500), each year, than the services in unincorporated Manhasset.

In our planning exercise last year, we reported the following significant impacts, among others:

- Inflation is a risk to our finances,
- Human resources are scarce and challenging,
- Occupancy costs will be affected by the expiration of our favorable lease on Village Hall in two years which will result in significant increased costs.

These factors continue to affect our operations. For example, actual inflation reported by NYS was 8.01% and we are seeing increases in all of our costs. Further, the market for human resources is very tight and we are taking steps to strengthen our workforce. Further, we are in the last extension of our lease and are searching for cost-effective long-term solution to our growing occupancy needs. While we limited annual tax increases over the last 12 years to an average of 1.5%, the situation today is much different and calls for change.

Our “Planning Beyond One Year” discipline calls us to adjust taxes modestly over time. As such we limited our tax increase to 3.3% which is below our actual Tax Cap of 3.9%. While interest income has returned this year, many believe that is temporary and so, like others, we are deemphasizing that under our “Planning Beyond One Year.” We are also exploring increasing some non-tax fees such as building fees.

Our success is due to our skilled volunteers and the use of competitive, long-term bids. So, thank you to over 25 volunteers serving the Village in so many ways!

The Tentative Budget and related analyses are on the Finances page of our website. As always, your comments, questions and complaints are cheerfully accepted.

Sincerely,
INCORPORATED VILLAGE OF PLANDOME HEIGHTS

Kenneth C. Riscica
Mayor@PlandomeHeights-NY.Gov

Incorporated Village of Plandome Heights
Budget - June 1, 2023 – May 31, 2024
“Top Down” Budget Planning Beyond One Year- DRAFT

S W O T Analysis

Strengths

- Solid Balance Sheet
- 4 yrs. left on Sanit. up in 2027
- Taxes 50% below TNH, 3rd lowest in Nassau, compare to NYS
- Strong controls –
 - Actual vs. Budget
 - Multi-year + Capital planning

Weaknesses

- Occupancy cost under pressure
- Human resources under pressure
- 1 yr. left on Snow (up in 23/24)

Threats

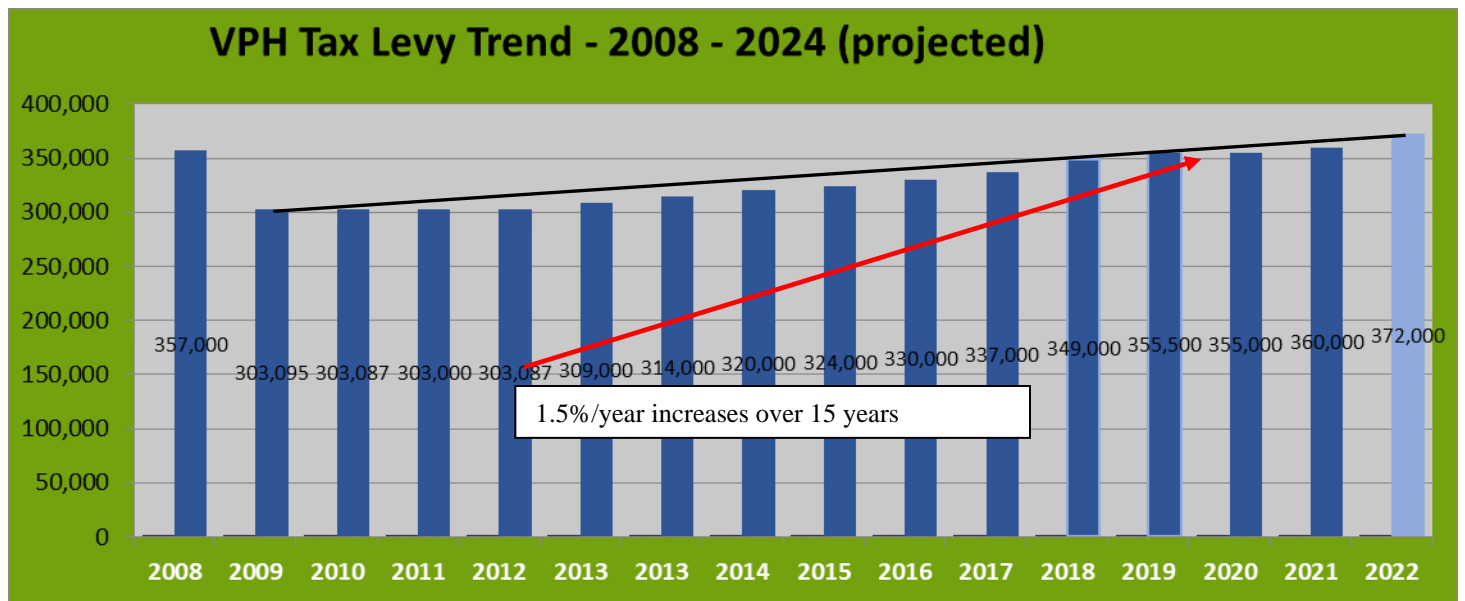
- Tax Cap 2% inflation 8.01%
- Occupancy and human costs
- Pressure on snow in sight

Opportunities

- Capital
- Building fees rebound, Continues?
- Digital records
- Interest income
- Capital needs

SNAPSHOT of Key Metrics

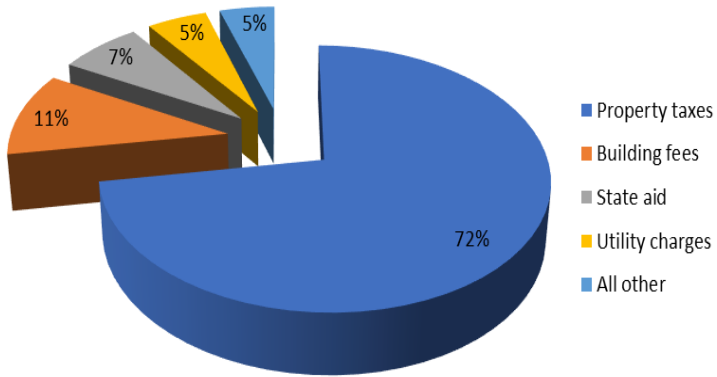
VPH Financials – 2008 – 2024 Tax Levy Trend



**Incorporated Village of Plandome Heights
Budget - June 1, 2023 – May 31, 2024**

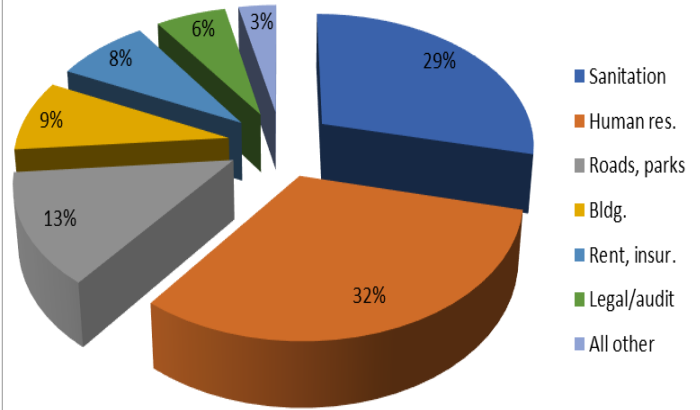
Budgeted Revenues

VPH - Revenue Sources FYE 5/31/23



Budgeted Expenditures

VPH - Expenditures FYE 5/31/23



Incorporated Village of Plandome Heights

TENATIVE BUDGET - SUMMARY

FISCAL YEAR JUNE 1, 2023 TO MAY 31, 2024

	<u>ADOPTED</u> <u>BUDGET 2022-23</u>	<u>TENATIVE</u> <u>BUDGET 2023-24</u>
<u>APPROPRIATIONS</u>		
General Government	207,500	220,000
Public Safety	47,000	57,000
Transportation	48,500	49,500
Home & Community Services	174,500	181,250
Employee Benefits	19,800	22,500
TOTAL APPROPRIATIONS	\$497,300	\$530,250
<u>ESTIMATED REVENUES</u> (other than property taxes)		
Other Tax Items	27,600	27,600
Departmental Income	5,500	5,500
Use of Money & Property	3,500	14,000
Licenses & Permits	53,000	60,000
Fines & Forfeitures	1,500	1,500
Miscellaneous	300	300
Government Aid	35,400	34,100
ESTIMATED REVENUES	\$126,800	\$143,000
Less: APPROPRIATED SURPLUS	\$10,500	\$15,250
TOTAL TO BE RAISED THROUGH REAL PROPERTY TAXES - (TAX LEVY)	\$360,000	\$372,000

TAX LEVY = **\$372,000**

divided by

VILLAGE 2023-2024 TAXABLE ASSESSED VALUATION (TAV)

2023-2024 VILLAGE TAX RATE (PER \$100 TAV)*

2022-2023 Village Tax Rate **114.359**

Hearing Date : APRIL 3, 2023

Adoption Date : TBD

INC. VILLAGE OF PLANDOME HEIGHTS
BUDGET
FISCAL YEAR JUNE 1, 2023 TO MAY 31, 2024

2023-2024 GENERAL FUND BUDG	ACTUAL EXPENDED 2021/22	ADOPTED BUDGET 2022/23	PROJECTED EXPENDED 6/22 TO 5/31/23	TENTATIVE BUDGET 2023/2024
<u>APPROPRIATIONS (EXPENDITURES)</u>				
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	0.00	400.00	400.00	400.00
Total	0.00	1,400.00	1,400.00	1,400.00
Judicial				
A1110.1A Village Justice	1,500.00	1,500.00	1,500.00	1,500.00
.1B Village Justice Clerk	1,350.00	3,000.00	3,000.00	3,000.00
.103 Jud.Other Expense (reporting,	6,879.00	4,000.00	4,000.00	4,000.00
.104 Judicial Grant	0.00	0.00	0.00	0.00
Total	9,729.00	8,500.00	8,500.00	8,500.00
Auditor				
A1320.4 Contractual Expense	9,550.00	10,500.00	11,500.00	12,000.00
Total	9,550.00	10,500.00	11,500.00	12,000.00
Village Clerk				
A1410.1A Clerk/Treasurer	72,500.00	77,000.00	77,000.00	79,500.00
A1410.1B Deputy Clerk	582.00	12,000.00	12,000.00	14,000.00
A1410.1C Consultant/Temp salaries	11,240.00	4,500.00	2,000.00	2,000.00
A1410.40 Clerk Contractual Expense	397.00	200.00	400.00	200.00
.4A Supplies & Materials (see 1620	0.00	0.00	0.00	0.00
.4B Legal Notices	1,291.00	800.00	800.00	800.00
.4C Postage	4,294.00	2,500.00	3,200.00	3,000.00
.4D Conferences & Training Schoo	325.00	800.00	800.00	800.00
.4E Lease of Equipment	0.00	0.00	0.00	0.00
.4G Newsletter	0.00	0.00	0.00	0.00
.4H Webmaster	1,835.00	2,000.00	15,000.00	2,000.00
Total	92,464.00	99,800.00	111,200.00	102,300.00
Village Attorney				
A1420.4A Legal Services	39,283.00	20,000.00	26,000.00	22,000.00
A1420.4B Legal Services ~ Existing Litig	0.00	0.00	0.00	0.00
A1420.4C Legal Reprint Ordin Cod. (code	1,908.00	1,500.00	1,500.00	1,500.00
Total	41,191.00	21,500.00	27,500.00	23,500.00
Elections				
A1450.1 Election, Personnel	325.00	350.00	350.00	350.00
A1450.4 Election Expense (machines, lists	93.00	550.00	550.00	550.00
Total	418.00	900.00	900.00	900.00

INC. VILLAGE OF PLANDOME HEIGHTS
BUDGET
FISCAL YEAR JUNE 1, 2023 TO MAY 31, 2024

	ACTUAL EXPENDED 2021/22	ADOPTED BUDGET 2022/23	PROJECTED EXPENDED 6/22 TO 5/31/23	TENTATIVE BUDGET 2023/2024
Village Office & Shared Expenses				
A1620.200 Utilities est p/a (heat & electric	1,854.00	1,800.00	1,600.00	1,800.00
A1620.200 Bldg. Eqpt./Com. S.offl.	176.00	600.00	600.00	600.00
.201 Building Rental (office)	39,666.00	24,000.00	25,000.00	26,000.00
.400 Supplies (& Office Maint)	13,347.00	6,000.00	11,000.00	8,000.00
.412 Building Rental - library	0.00	0.00	0.00	0.00
.421 Telephone	1,347.00	1,500.00	1,500.00	1,500.00
.4E Maintenance- see 1620.4A	0.00	0.00	0.00	0.00
A1620.413 Furniture estimated (one-time c	0.00	0.00	0.00	0.00
A1650.100 Cablevision	<u>1,367.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>
Total	57,757.00	35,400.00	41,200.00	39,400.00
Special Items				
A1910.4 Public. Off. Liab. Ins.	16,021.00	16,500.00	17,500.00	17,500.00
A1920.4 Municipal Dues	5,122.00	4,500.00	4,500.00	4,500.00
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>0.00</u>	<u>8,500.00</u>	<u>0.00</u>	<u>10,000.00</u>
Total	21,143.00	29,500.00	22,000.00	32,000.00
TOTAL GENERAL GOVERNMENT	232,252.00	207,500.00	224,200.00	220,000.00
PUBLIC SAFETY				
A3610.4 SMO	0.00	0.00	0.00	0.00
A3620.4 Building Inspector	32,810.00	32,000.00	35,000.00	35,000.00
A3620.4 Deputy Clerk Bldg	20,793.00	15,000.00	30,000.00	22,000.00
A3600.Public Safety Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	53,603.00	47,000.00	65,000.00	57,000.00
TOTAL PUBLIC SAFETY	53,603.00	47,000.00	65,000.00	57,000.00
TRANSPORTATION				
Street Maintenance				
A5110 .4B Street Signs	2,714.00	2,000.00	2,000.00	2,000.00
.4D Highway/Street Repair-Impro	6,000.00	5,000.00	5,000.00	5,000.00
.4E C.H.I.P.'s (highway improvem	0.00	8,000.00	8,000.00	8,000.00
.4F Engineering - See individual p	0.00	0.00	0.00	0.00
A5110 .410 Resident Reimbursement	-6,000.00	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	2,714.00	15,000.00	15,000.00	15,000.00

INC. VILLAGE OF PLANDOME HEIGHTS
BUDGET
FISCAL YEAR JUNE 1, 2023 TO MAY 31, 2024

	ACTUAL EXPENDED 2021/22	ADOPTED BUDGET 2022/23	PROJECTED EXPENDED 6/22 TO 5/31/23	TENTATIVE BUDGET 2023/2024
Snow Removal				
A5142.4 Contractual Expense	<u>16,540.00</u>	<u>25,500.00</u>	<u>25,500.00</u>	<u>26,500.00</u>
Total	16,540.00	25,500.00	25,500.00	26,500.00
Street Lighting				
A5182.400 Contractual Expense	<u>5,274.00</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>8,000.00</u>
Total	5,274.00	8,000.00	8,000.00	8,000.00
TOTAL TRANSPORTATION	24,528.00	48,500.00	48,500.00	49,500.00
HOME & COMMUNITY SERVICES				
Parks				
A7110.400 Maintenance & trees	11,741.00	12,000.00	13,500.00	14,000.00
.402 Pest Control	0.00	1,000.00	1,000.00	1,000.00
A7110.401 Sandy, Isiais, Covid	0.00	0.00	0.00	0.00
A7140 .400 Tree Inspect Maint, Replace	1,008.00	1,000.00	1,000.00	1,000.00
.4C Survey (annual trees)	25.00	3,000.00	3,000.00	3,000.00
A7140.411 Tree Prune & remove Program	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	12,774.00	17,000.00	18,500.00	19,000.00
Zoning Appeals Board				
A8010.4 Contractual Expense (reporting)	<u>14,928.00</u>	<u>1,500.00</u>	<u>2,000.00</u>	<u>1,250.00</u>
Total	14,928.00	1,500.00	2,000.00	1,250.00
Architectural Review Board				
A8012.4 Contractual Expense (consultant .	<u>840.00</u>	<u>1,000.00</u>	<u>6,500.00</u>	<u>2,000.00</u>
Total	840.00	1,000.00	6,500.00	2,000.00
Planning Board				
A8020.4 Contractual Expense	<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
Refuse & Garbage				
A8160.4 Contractual Expense	<u>141,236.00</u>	<u>143,000.00</u>	<u>143,000.00</u>	<u>147,000.00</u>
Total	141,236.00	143,000.00	143,000.00	147,000.00
Street Cleaning				
A8170.4 Contractual Expense	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
Total	0.00	5,000.00	5,000.00	5,000.00
Storm Drains				
A8540.4 Contractual Expense	<u>30,686.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
Total	30,686.00	5,000.00	5,000.00	5,000.00

INC. VILLAGE OF PLANDOME HEIGHTS
BUDGET
FISCAL YEAR JUNE 1, 2023 TO MAY 31, 2024

	ACTUAL EXPENDED 2021/22	ADOPTED BUDGET 2022/23	PROJECTED EXPENDED 6/22 TO 5/31/23	TENTATIVE BUDGET 2023/2024
Shade Tree Program				
A8560 .4A Maintenance	0.00	2,000.00	2,000.00	2,000.00
.4B Replacement/Tagging	0.00	0.00	0.00	0.00
.4C Removals	0.00	0.00	0.00	0.00
.4D Survey	0.00	0.00	0.00	0.00
.4F Capital Improvement Program	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	0.00	2,000.00	2,000.00	2,000.00
TOTAL HOME & COMMUNITY SER'	200,464.00	174,500.00	182,000.00	181,250.00
EMPLOYEE BENEFITS				
A9010.8 State Retirement	0.00	0.00	0.00	0.00
A9030.8 Social Security/Med.	8,183.00	8,500.00	9,500.00	10,000.00
A9040.8 Workers Comp. Ins.& MTA	3,418.00	3,700.00	3,700.00	4,000.00
A9050.8 Unemployment Ins.	0.00	0.00	0.00	0.00
A9055.8 Disability Insurance	0.00	0.00	0.00	0.00
A9060.8 Health Insurance	<u>7,450.00</u>	<u>7,600.00</u>	<u>8,000.00</u>	<u>8,500.00</u>
Total	19,051.00	19,800.00	21,200.00	22,500.00
TOTAL EMPLOYEE BENEFITS	19,051.00	19,800.00	21,200.00	22,500.00
GRAND TOTAL EXPENSES	\$529,898.00	\$497,300.00	\$540,900.00	\$530,250.00

REVENUES

TAX ITEMS				
Real Property Taxes	354,369.00	360,000.00	360,000.00	371,000.00
A1050.0 Collection of Tax Arrears	0.00	0.00	0.00	0.00
A1090.0 Interest & Penalties	<u>2,094.00</u>	<u>1,900.00</u>	<u>1,500.00</u>	<u>1,900.00</u>
Total	2,094.00	1,900.00	1,500.00	1,900.00
Non-Property Tax Items				
A1130.1 Elec./Gas Gross Util. Tax(LIPA)	15,077.00	13,500.00	13,500.00	13,500.00
.2 Utilities Gross Receipts	7,945.00	6,000.00	6,000.00	6,000.00
.3 Cable TV Gross Util. Tax	<u>4,844.00</u>	<u>6,200.00</u>	<u>6,200.00</u>	<u>6,200.00</u>
Total	27,866.00	25,700.00	25,700.00	25,700.00
TOTAL TAX ITEMS	29,960.00	27,600.00	27,200.00	27,600.00

**INC. VILLAGE OF PLANDOME HEIGHTS
BUDGET
FISCAL YEAR JUNE 1, 2023 TO MAY 31, 2024**

	ACTUAL EXPENDED 2021/22	ADOPTED BUDGET 2022/23	PROJECTED EXPENDED 6/22 TO 5/31/23	TENTATIVE BUDGET 2023/2024
DEPARTMENTAL INCOME				
Public Safety				
A1560.4 Safety Insp. Fees/-See 2555-Buil	<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.	0.00	1,000.00	0.00	1,000.00
A2110.0 Zoning Board Fees	15,842.00	2,500.00	6,000.00	2,500.00
A2110.0 ARB Fees	2,450.00	2,000.00	3,500.00	2,000.00
A2110.0 Planning Board Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	18,292.00	5,500.00	9,500.00	5,500.00
TOTAL DEPARTMENTAL INCOME	18,292.00	5,500.00	9,500.00	5,500.00
USE OF MONEY & PROPERTY				
A2401.0 Interest Earnings	<u>1,259.00</u>	<u>3,500.00</u>	<u>14,000.00</u>	<u>14,000.00</u>
Total	1,259.00	3,500.00	14,000.00	14,000.00
TOTAL USE OF MONEY & PROPERTY	1,259.00	3,500.00	14,000.00	14,000.00
LICENSES & PERMITS				
A2555 Building & Alterations	92,092.00	53,000.00	54,000.00	60,000.00
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	92,092.00	53,000.00	54,000.00	60,000.00
TOTAL LICENSES & PERMITS	92,092.00	53,000.00	54,000.00	60,000.00
FINES & FORFEITURES				
A2610.0 Justice Court Fines	<u>440.00</u>	<u>1,500.00</u>	<u>2,750.00</u>	<u>1,500.00</u>
Total	440.00	1,500.00	2,750.00	1,500.00
TOTAL FINES & FORFEITURES	440.00	1,500.00	2,750.00	1,500.00
MISCELLANEOUS				
A2655.0 Other Minor Sales	248.00	300.00	300.00	300.00
A2701.0 Refund of Prior Year Expend.	0.00	0.00	0.00	0.00
A2770.0 Unclassified Revenue- judicial g	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	248.00	300.00	300.00	300.00

**INC. VILLAGE OF PLANDOME HEIGHTS
BUDGET
FISCAL YEAR JUNE 1, 2023 TO MAY 31, 2024**

	ACTUAL EXPENDED 2021/22	ADOPTED BUDGET 2022/23	PROJECTED EXPENDED 6/22 TO 5/31/23	TENTATIVE BUDGET 2023/2024
TOTAL MISCELLANEOUS	248.00	300.00	300.00	300.00
GOVERNMENT AID				
A3001.0 Revenue Sharing AIM	11,549.00	7,400.00	6,095.00	6,100.00
A3005.0 N.C. Mortgage Tax	23,745.00	20,000.00	18,000.00	20,000.00
A2595.0 Sales Tax Share or FEMA	6,893.00	0.00	1,785.00	0.00
A3089.0 State Grants	24,650.00	0.00	20,000.00	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	0.00	0.00	0.00	0.00
Total	66,837.00	35,400.00	45,880.00	34,100.00
TOTAL GOVERNMENT AID	66,837.00	35,400.00	45,880.00	34,100.00
SUB-TOTAL REVENUES	209,128.00	126,800.00	153,630.00	143,000.00
APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES (non-tax)	<u>209,128.00</u>	<u>126,800.00</u>	<u>153,630.00</u>	<u>143,000.00</u>