

**INC. VILLAGE OF PLANDOME HEIGHTS  
MEETING OF THE BOARD OF TRUSTEES  
PLANDOME HEIGHTS VILLAGE HALL  
APRIL 21, 2025; 7:00 PM  
MINUTES OF SPECIAL MEETING**

<b>Present:</b>	Mayor	Kenneth C. Riscica
	Trustee	Daniel Cataldo
	Trustee	Mary Hauck
	Trustee	Norman Taylor
	Trustee	Kristina Lobosco
	Trustee	Eric Carlson
	Clerk-Treasurer	Marie Brodsky
	Deputy Clerk	Susan Martinez
	Village Attorney	Christopher Prior, Esq.

<b>Absent:</b>	Trustee	Jerry Love
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<b>Also Present:</b>	Rosemary Mascali	Resident, Plandome Heights Civic Association
	Paul Mascali	Resident
	Elaine Canton Pacent	Resident
	Bobby Anastasia	Resident
	Joanne Stigna	Resident
	Donald Grieco	Resident
	Jing Du	Resident
	Mary Oleske	Resident
	Michael Oleske	Resident
	Lawrence Haber	Resident
	Hilary Haber	Resident
	Haobin Yu	Resident
	Matt Sherwood	Resident

At 7:00 p.m. Mayor Riscica called the meeting to order and called for the Pledge of Allegiance.

The Mayor first noted that the review and approval of the April 7, 2025 Annual Public Board of Trustees Meeting would be tabled until the May 5, 2025 Regular Board of Trustees meeting.

At 7:03 p.m., Mayor Riscica requested that the Trustees discuss and approve as a group, the proposals and appointment of the following professional and Village service proposals as presented.

1. Professional Appointments
  - a. Skinnon and Faber
    - i. for Justice Court Audit
    - ii. for Village Audit
  - b. McLaughlin and Stern, LLP for Legal Services
2. Village Operations
  - a. Proposals
    - i. U. Arias Landscaping
    - ii. Meadow Carting Catch Basin Cleaning
    - iii. Meadow Carting Street Sweeping

After careful review and discussion and upon motion by Trustee Cataldo, seconded by Trustee Taylor, the following resolution was unanimously adopted.

**RESOLVED**, that Skinnon and Faber are hereby retained as Village Court Auditor, in accordance with its written proposal submitted to the Board.

**RESOLVED**, that Skinnon and Faber are hereby retained as Village Auditor, in accordance with its written proposal submitted to the Board.

**RESOLVED**, that McLaughlin and Stern, LLP are hereby retained for Legal Services, in accordance with its written proposal submitted to the Board.

**RESOLVED**, that the Village is hereby authorized to enter into the landscaping contract with U. Arias Corp. subject to elimination of the task and associated cost for April Maintenance.

**RESOLVED**, to authorize Meadow Carting Corporation be retained to provide Catch Basin Cleaning and Street Sweeping for the Village, subject to the review of possible error in pricing and that the Mayor and Clerk-Treasurer Brodsky will discuss this matter with the proper authorized persons at Meadow Carting Corporation.

Next, the Mayor brought for the matter of his appointment of Charles Albanese as an alternate member for the Architectural Review Board, which appointment is subject to approval by the Board of Trustees. The Mayor presented the candidate's background. After some discussion, and upon motion by Trustee Carlson, seconded by Trustee Lobosco, the following resolution was unanimously adopted.

**RESOLVED** that the appointment of Charles Albanese as an alternate member for the Architectural Review Board listed above is hereby accepted and approved.

At 7:10 The Board opens public meeting for the purpose to pass Local Law #1 of 2025. Bill I of 2025, a proposed local law authorizing the Village of Plandome Heights to authorize a property tax levy in excess of the limit established in New York State General Municipal Law § 3-c, for its fiscal year commencing June 1, 2025.

The Mayor asks the Clerk to report on the Public Notice Compliance regarding Local Law #1 of 2025. A copy of the Clerk's report was read aloud and can be found as Exhibit 1.

The Mayor then asks the Village Attorney, Christopher Prior, Esq., to read aloud Local Law #1 of 2025. A copy of the Village Attorney's Legal Notice of Public Hearing was read aloud and can be found as Exhibit 2.

The Mayor then entered into the record the following items:

- April 7, 2025 letter to all residents addressing the reasons for the resolution and holding of a Public Hearing on the matter (refer to Exhibit 3)
- Email received from the President of the Civic Association, Rosemary Mascali ("PHCA") in opposition to the proposed Local Law #1 (refer to Exhibit 4)
- A study of our "Near Peers" with respect to their (a) reserve levels and (b) property tax levy showing the Village with hundreds of thousands of dollars less of (a) reserve funds and (b) tax levy than our "near peers." (see Exhibit 5)

In addition, the Mayor incorporated by reference into the record of the hearing the following items:

- March 6, 2025 letter to all residents discussing the economic factors affecting the Village and initial thoughts on addressing them which is on the homepage of the Village website (see Exhibit 6)
- Fund Balance Policy and Analysis as of May 31, 2024 which is contained on the finance page of the website. (see Exhibit 7)

The Mayor also noted that subsequent to the Public Hearing on the Tentative Budget, he had met with the landlord and learned that the proposed increase was very significantly higher than previously indicated, further exacerbating the tax levy challenge. Taken together, these items entered into the record address the factors leading to, and the purpose of Local Law #1. In addition, these items, particularly the Fund Balance Policy and Analysis, fully address the objections expressed by the President of the PHCA about reserves, tax levies etc. Further, the Mayor noted that the matters raised by the President of the PHCA were discussed extensively at the 2024 Annual Meeting of the Village on April 1, 2024 and a meeting of residents hosted by the PHCA on May 9, 2024 and that those matters are largely "settled business" as indicated in the Mayor's letter to residents of May 6, 2024 and May 20, 2024 as well as the related EXHIBITS that contain the opinion of our professional space consultant on our occupancy needs and by Village Counsel on the legal process of dealing with occupancy scenarios. Finally, the Mayor made various other introductory remarks and noted that (a) each of the professional retentions noted above and (b) the compensation adjustments to be discussed in executive session that exceed the tax cap, further indicating that piercing the tax cap is a necessity. The Mayor then added that the data supports a Village phase in of the 10 percent shortfall over a period of time.

Following the Mayor's introduction, each of the Trustees expressed their view and support for Local Law #1.

The Mayor then opened the discussion to the Residents. A verbatim transcript of the Public Hearing was made by a stenographer; a copy of said transcript is deemed incorporated into these minutes at this point.

There being no other questions regarding the Local Law #1 of 2025, upon motion made by Trustee Cataldo, seconded by Trustee Hauck, and approved unanimously by the 6 Trustees present, the Board:

**RESOLVED**, that the Public Hearing for Bill 1 of 2025 Local Law re Override 2% Property Tax Levy Limit is hereby closed.

The Mayor then called for an additional executive session to address personnel and seek the advice of counsel. Upon motion by Trustee Cataldo, seconded by Trustee Hauck, the Board, by resolution unanimously adopted by all Trustees present, entered executive session to address personnel issues at 8:38p.m.

At 8:45 p.m., the Mayor stated that executive session had concluded, with no action taken.

The Mayor then moved the discussion to his recommendations as to the compensation of the staff for the 2025/26 Village year. After discussion, upon motion by Trustee Cataldo, seconded by Trustee Taylor, the following resolutions were unanimously adopted by all Trustees present:

**RESOLVED**, that effective June 1, 2025 the compensation the Mayor presented in Exhibit 8 for the Employees and Consultants of the Village is hereby approved and adopted.

Then, following a brief discussion, upon motion made by Trustee Cataldo, seconded by Trustee Hauck, and approved unanimously by the 6 Trustees present, the Board:

**RESOLVED**, that the Bill 1 of 2025, a proposed Local Law to Override the 2% Property Tax Levy Limit is hereby accepted and approved, and enacted as Local Law # 1 of 2025.

The Mayor then stated that the Tentative Budget for the Fiscal Year 2025-2026 had already been the subject of a Public Hearing on April 7, 2025 which resulted in the Board's determination to consider piercing the tax levy cap. The Mayor as the Budget Officer then presented "Suggested Changes to Tentative Budget" (Attached as Exhibit 9). The Trustees proposed no changes to the Tentative Budget.

There being no other questions regarding the Budget Officer's changes to the Tentative Budget for the Fiscal Year 2025-2026, upon motion made by Trustee Cataldo, seconded by Trustee Taylor, the following resolution was unanimously adopted by all present:

**RESOLVED**, that the Tentative Budget, amended to incorporate the line-item changes as presented in the Budget Officer's "Suggested Changes to Tentative Budget" is hereby adopted as the Village Budget for the fiscal year June 1, 2025 – May 31, 2026.

The meeting was adjourned at 8:56 p.m.

Respectfully submitted,

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Marie Brodsky  
Clerk-Treasurer

# INDEX OF EXHIBITS

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**THE BOARD OF TRUSTEES  
PLANDOME HEIGHTS VILLAGE HALL  
April 21, 2025  
MINUTES OF SPECIAL MEETING**

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Exhibit 1. The Clerk's report on the Public Notice Compliance regarding Local Law #1 of 2025.

Exhibit 2. The Village Attorney's Legal Notice of Public Hearing regarding Local Law #1 of 2025.

Exhibit 3. April 7, 2025 Mayor's Letter, Resident Memo of explanation

Exhibit 4. Email received from the President of the Civic Association, Rosemary Mascali.

Exhibit 5. Mayor's Study of 'Near Peer Villages' reserve funds and tax levy

Exhibit 6. March 6, 2025 Mayor's letter and Mayor's Tentative Budget Package.

Exhibit 7. May 31, 2024 Fund Balance Policy and Analysis

Exhibit 8. Compensation adjustments

Exhibit 9. Suggested Changes to Tentative Budget

Exhibit 1. The Clerk's report on the Public Notice Compliance regarding Local Law #1 of 2025.

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## **Clerk's Report – Public Notice Compliance**

**April 21, 2025**

Good evening,

As Village Clerk, I am reporting that proper public notice has been provided for the matter of proposed local law, Bill 1 of 2025, in accordance with applicable public notice laws and the Village's procedures.

**1. Affidavit of Publication has been filed:**

An official notice of this meeting was published in the **Manhasset Press** on **April 10, 2025**. An **Affidavit of Publication** from the newspaper confirming that this notice was printed and distributed to the public was received and prepared for exhibit.

**2. Affidavit of Posting:**

In addition to the newspaper notice, a copy of the meeting notice was posted in **nine conspicuous public locations throughout the Village**, as required.

- o An **Affidavit of Posting** has been prepared and submitted for exhibit.

These affidavits will be included in the official meeting file and are available for public review upon request.

Exhibit 2. The Village Attorney's Legal Notice of Public Hearing regarding Local Law #1 of 2025.

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**LEGAL NOTICE OF  
PUBLIC HEARING**

**PLEASE TAKE NOTICE** that the Board of Trustees of the Village of Plandome Heights will hold a public hearing, at 7:00 PM on Monday, April 21, 2025, at the Village Hall, 37 Orchard Street, Manhasset, New York 11030, with respect to:

**Bill 1 of 2025**, a proposed local law authorizing the Village of Plandome Heights to authorize a property tax levy in excess of the limit established in New York State General Municipal Law § 3-c, for its fiscal year commencing June 1, 2025.

All interested parties may attend the hearing or send written communication to Village Office to be heard. Anyone requiring special assistance to attend should notify Village Clerk-Treasurer Marie Brodsky, at least 48 hours prior to hearing. All persons attending will be given an opportunity to be heard.

Dated: Plandome Heights, New York  
April 7, 2025

By Order of the Board of Trustees  
Village of Plandome Heights  
Marie Brodsky, Village Clerk



INCORPORATED VILLAGE OF  
**Plandome Heights**

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

April 7, 2025

RE: Tonight's Public Hearing on the Tentative Budget – 2025 - 26

**Kenneth C. Riscica**  
Mayor

**Eric Carlson**  
**Daniel Cataldo**  
**Mary Hauck**  
**Kristina Lobosco**  
**Jerry Love**  
**Norman Taylor**  
Trustees

**Marie Brodsky**  
Clerk -Treasurer

**Susan Martinez**  
Deputy Clerk

**Katherine Hannon**  
Court Clerk

**Cye E. Ross, Esq.**  
Village Justice

**Mary Breen Corrigan**  
Prosecutor

**Edward P. Buff, 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

Dear Friends and Neighbors:

After thoughtful consideration over several weeks, at tonight's Public Hearing on the Tentative Budget, I recommended that the Village exceed our tax cap in our 2025 -26 tax levy.

I don't come to this lightly; so, let me to explain: (a) Why and (b) What it means to you.

Why - In my 2025 - 26 Tentative Budget Message, I described that, including the 2026 budget (as now adjusted) over 5 years our costs have increased 19.5% and our taxes under the tax cap increase 9.5%. That 10% in cost that we did not pass along to residents would be an additional \$110/year for 2026 beyond our budgeted tax levy. We have been "covering" that 10% shortfall with non-recurring interest income. Initially, I thought the best 2026 course might be to "cover" the shortfall one more year.

What has changed is the following: (1) our costs, specifically cost of our current facility, will be higher than I estimated, (2) the Federal Reserve has confirmed last week plans to lower interest rates (which are already 25% lower (1.25 points) than last year) by another 10% (0.5 points) reducing the interest available to "cover" higher costs, (3) sound financial planning, not compliance to an outdated tax cap, should dictate our finances and (4) peer Villages are coming to the same conclusion and are following the concerns of the Comptroller in exceeding the cap.

What it means to you - Because of our strong balance sheet and "Planning Beyond One Year" discipline, we do not need to absorb the 10% additional costs all at once. So, my recommendation is to increase taxes for this shortfall over a period of time beginning this year. I'm suggesting a tax increase of about 4% over our tax cap. This is an additional increase of approximately \$48/average household per year; \$4.00/month. The total tax increase, including the 2.5% tax cap, is 6.5% (4% + 2.5%), or \$77/average household per year; (\$6.40/month). This is the right thing to do.

Exceeding the property tax cap requires passing a local law and holding a Public Hearing which will be held on Monday, April 21, 2025, at 7:00 pm in Village Hall for complete transparency so residents can be heard on this important matter.

Our property taxes will continue to be the lowest Village taxes in Nassau\* and are 33% less than the same services in the Town; further our tax increases have averaged 1.75%/year for 14 years,

Your comments, questions and complaints are cheerfully accepted. I hope to hear from you.

Sincerely,  
INCORPORATED VILLAGE OF PLANDOME HEIGHTS

Kenneth C. Riscica, [Mayor@PlandomeHeights-NY.Gov](mailto:Mayor@PlandomeHeights-NY.Gov)

\* Excludes two villages with half our population and one that operates on endowment, not taxes.

New York State Comptroller  
**THOMAS P. DiNAPOLI**

Property Tax Cap

Inflation and Allowable Levy Growth Factors

2022 - 2025 4 year inflation rate = 19.7%

Fiscal Year	Fiscal Years Beginning									
	2021		2022		2023		2024		2025	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	1.56%	1.0156	2.30%	1.0200	7.17%	1.0200	6.26%	1.0200	3.30%	1.0200
Mar 1 - Feb 28	1.46%	1.0146	3.00%	1.0200	7.69%	1.0200	5.43%	1.0200	3.18%	1.0200
Apr 1 - Mar 31	1.43%	1.0143	3.33%	1.0200	7.92%	1.0200	5.06%	1.0200	3.07%	1.0200
Jun 1 - May 31	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200	2.99%	1.0200
Jul 1 - Jun 30	1.23%	1.0123	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200	2.95%	1.0200
Aug 1 - Jul 31	1.14%	1.0114	5.21%	1.0200	7.91%	1.0200	3.85%	1.0200	2.94%	1.0200
Sep 1 - Aug 31	1.09%	1.0109	5.72%	1.0200	7.75%	1.0200	3.61%	1.0200	Coming March 2025	
Oct 1 - Sep 30	1.18%	1.0118	6.22%	1.0200	7.45%	1.0200	3.49%	1.0200		

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.

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Exhibit 4. Email received from the President of the Civic Association, Rosemary Mascali.

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**Clerk**

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**From:** Kenneth C. Riscica <ken@riscica.com>  
**Sent:** Wednesday, April 16, 2025 12:49 PM  
**To:** Clerk; cprior@mclaughlinstern.com  
**Subject:** FW: PH Village's Plan to Pierce the Property Tax Cap

This information below comes from a resident commenting on the Village plan to pierce the tax cap. While not submitted to the Village, I believe Chris should give guidance on whether it is appropriate to be entered into the record at Monday's Public Hearing.

**Ken**

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**From:** info plandomeheightscivic.org <info@plandomeheightscivic.org>  
**Sent:** Sunday, April 13, 2025 4:45 PM  
**To:** info plandomeheightscivic.org <info@plandomeheightscivic.org>  
**Subject:** PH Village's Plan to Pierce the Property Tax Cap

Plandome Heights Civic Members and Residents,

You may have read the mayor's recent email indicating that the village has made the decision to pierce the NYS mandated tax cap by increasing our taxes 6.5% this year – an average of \$77 per year per family. (The NYS property tax cap establishes a limit on the annual growth of property taxes levied by local governments and school district to 2% or the rate of inflation, whichever is less.) To justify this action, the mayor supplied an analysis of expense growth vs property tax increases over the past 5 years.

After careful analysis of the village's actual revenues and expenditures over the past 5 years obtained from the Office of the NY State Controller's Open Book New York website, the Civic disagrees that this tax increase is justified. In fact, the village has been running significant surpluses, with revenues exceeding expenditures for the past 5 years. Most of these surpluses are from building permit fees and interest income. As you may recall, the Village almost doubled building permit fees in 2023. In the most recent fiscal year ending May 2024, the village actually had a surplus of almost \$120,000! The Village is again projecting a surplus for the fiscal year ending May 2025. These continual surpluses have resulted in the village having over 1 million dollars in reserves, almost three times as much as they collect in taxes from us each year.

Given the uncertain times we face, the Civic does not believe the Village should unnecessarily increase our taxes, let alone pierce the tax cap. It is our belief that the village is raising taxes to position for the increased expense of acquiring and maintaining a village hall, an action that our surveys have repeatedly shown is not supported by most of our residents.

The Village will be conducting a Public Hearing on April 21, 7pm at Village Hall prior to voting on a local law that is required to pierce the tax cap. We urge you to reach out to the mayor and Village Trustees to express your thoughts about this action prior to or at this meeting.

Let us know if you have any questions about our analysis.

Regards,

Exhibit 5. Mayor’s Study of ‘Near Peer Villages’ reserve funds and tax levy

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**Village of Plandome Heights  
Peer comparison - 5 Local Villages**

<b>Source:</b>	<b>Wikipedia</b>	<b>Wikipedia</b>	<b>NYS Comptroller</b>	<b>Village or NYS Comptroller</b>	<b>Derived</b>	<b>Derived</b>
	<b>Residents</b>	<b>Households</b>	<b>Fund Balance (Reserves)</b>	<b>Tax Levy 2026 Budget</b>	<b>Tax Levy per Houshold</b>	<b>vs. Plandome Heights</b>
Plandome Heights	1,009	326	940,000	406,000	1,245	100%
Plandome Manor	793	288	1,614,000	860,000 <b>c</b>	2,986	240%
Roslyn Harbor	1,067	367	1,409,000	651,000 <b>a</b>	1,774	142%
Saddle Rock	989	265	4,967,000	1,184,000 <b>a</b>	4,468	359%
Baxter Estates	991	376	1,340,000	691,000 <b>b</b>	1,838	148%
<b>Average</b>	<b>970</b>	<b>324</b>	<b>2,054,000</b>	<b>758,400</b>	<b>2,462</b>	<b>198%</b>

**Notes:**

- a.** 2024 Actual; 2026 Budget not available and would clearly be higher
- b.** 2025 Budget as 2026 Budget not available and would clearly be higher
- c.** Excludes fire dept levy



INCORPORATED VILLAGE OF  
**Plandome Heights**

37 Orchard Street, Manhasset, New York 11030  
Tel: (516) 627-1134 Fax: (516) 627 1393  
www.plandomeheights-ny.gov

March 6, 2025

RE: Tentative Budget – 2025/26

**Kenneth C. Riscica**  
Mayor

**Eric Carlson**  
**Daniel Cataldo**  
**Mary Hauck**  
**Kristina Lobosco**  
**Jery Love**  
**Norman Taylor**  
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Emergency Mgmt.  
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**Maryann Grieco**  
Architectural Review  
Board, Chair

**Eugene O'Connor**  
Zoning and Appeals  
Board, Chair

**Trey Harragan**  
Technology Advisory  
Board, Chair

**Mary Gabriel**  
Historian

Dear Friends and Neighbors:

I write to continue the dialog on the issues affecting our finances and our approach to addressing them within our *Planning Beyond One Year* approach to *Low and Stable Taxes*. My [Mayor's 2024 Year-end-review](#), and prior reports have put forth these issues.

There is no disputing that inflation has had a significant effect on our costs over the last four years. The NY State Comptroller published data that shows municipal costs growing nearly 20% in 2022 – 2025. Our costs are better than the averages with 17% increase in cost. If you add 2026 budget, those numbers are 18.5% (cost increase) and 9.5% (tax increase). That 9% in cost that we did not pass along to you is about \$60/year per average home in 2025 and will be \$92/year for 2026.

We have been “covering” that 9% shortfall primarily with non-recurring interest income. In addition, unusually high building fees and federal COVID-19 money that expired in 2024, generated surplus beyond this 9% shortfall; surplus is good. But that is all coming to an end.

Comptroller DiNapoli, indicates that the 20% inflation numbers combined with the 2% tax cap, suggests that, “*Local officials should consider these issues as they budget for the coming year,*” implying that municipalities consider this effect on their tax cap. You will hear from your neighbors that many local villages are considering just that this year.

The question for our community is, *now that the effects of inflation leave a lasting shortfall and the temporary “coverage” of that shortfall is over or ending, what do we do to address this?* Because our surplus leave us with a rock-solid balance sheet, and we have a “steady hand,” we can deal with this thoughtfully and over time.

My initial thought is that we can “cover” the shortfall one more year and that may be the best course. So, on March 3, 2025, I presented the Trustees with a Tentative Budget for the fiscal year June 1, 2025 – May 31, 2026 that increases property taxes by about 2.5%; about \$29/home, and within our tax cap. As we further consider this, residents will be able to provide input at our Public Hearing on the Tentative Budget on Monday, April 7, 2022 at the Village Annual Meeting which starts at 7:00 p.m. You can see more at [Tentative Budget Package](#) and [Tentative Budget](#). Transparency and community engagement on this issue is important and will include any developments on occupancy.

Our property taxes will continue to be the lowest Village taxes in Nassau\* and are 33% less than the same services in the Town; further our tax increases have averaged 1.75%/year for 14 years,

Your comments, questions and complaints are cheerfully accepted. I hope to hear from you.

Sincerely,  
INCORPORATED VILLAGE OF PLANDOME HEIGHTS

Kenneth C. Riscica, [Mayor@PlandomeHeights-NY.Gov](mailto:Mayor@PlandomeHeights-NY.Gov)

\* Excludes two villages with half our population and one that operates on endowment, not taxes.

New York State Comptroller  
THOMAS P. DINAPOLI

## Property Tax Cap

### Inflation and Allowable Levy Growth Factors

2022 - 2025 4 year inflation rate = 19.7%

Fiscal Year	Fiscal Years Beginning									
	2021		2022		2023		2024		2025	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
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Jun 1 - May 31	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200	2.99%	1.0200
Jul 1 - Jun 30	1.23%	1.0123	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200	2.95%	1.0200
Aug 1 - Jul 31	1.14%	1.0114	5.21%	1.0200	7.91%	1.0200	3.85%	1.0200	2.94%	1.0200
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Exhibit 6. Mayor's Tentative Budget Package.

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**Incorporated Village of Plandome Heights**

**Tentative Budget Package**

**June 1, 2025 – May 31, 2026**

Public Hearing date: April 7, 2024  
Plandome Heights Village Hall – 7:00 p.m.

New York State Comptroller  
THOMAS P. DiNAPOLI

Property Tax Cap

Inflation and Allowable Levy Growth Factors

2022 - 2025 4 year inflation rate = 19.7%

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning									
	2021		2022		2023		2024		2025	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
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Jun 1 - May 31	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200	2.96%	1.0200
Jul 1 - Jun 30	1.23%	1.0123	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200	2.95%	1.0200
Aug 1 - Jul 31	1.14%	1.0114	5.21%	1.0200	7.91%	1.0200	3.85%	1.0200	2.94%	1.0200
Sep 1 - Aug 31	1.09%	1.0109	5.72%	1.0200	7.75%	1.0200	3.61%	1.0200	Coming March 2025	
Oct 1 - Sep 30	1.18%	1.0118	6.22%	1.0200	7.45%	1.0200	3.49%	1.0200		

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.

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February 2025

Exhibit 6. Mayor’s Tentative Budget Package.

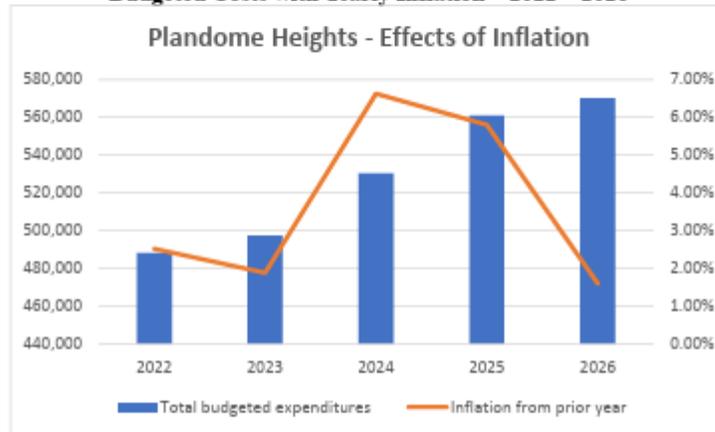
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**Plandome Heights – Benchmarking to NYS Comptroller**

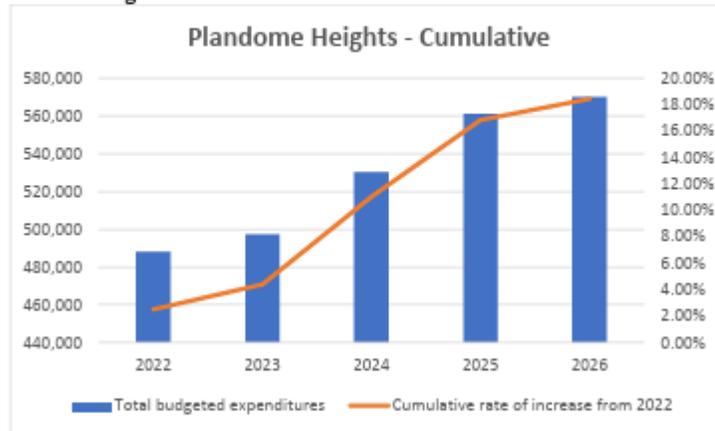
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	
Total budgeted expenditures	488,100	497,300	530,250	561,000	570,000	
Inflation from prior year	2.52%	1.88%	6.63%	5.80%	1.60%	Chart #1 Below
Cumulative from 2022	2.52%	4.41%	11.03%	16.83%	18.43%	Chart #2 Below

**CONCLUSION: VPH results are slightly better than the NYS Comptroller Benchmark**

**CHART #1**  
**Budgeted Costs with Yearly Inflation – 2022 – 2026**



**CHART #2**  
**Budgeted Costs with Cumulative Inflation – 2022 – 2026**



**Plandome Heights – Review of Budgeted Expenditures, Revenues and Surplus**

Exhibit 6. Mayor’s Tentative Budget Package.

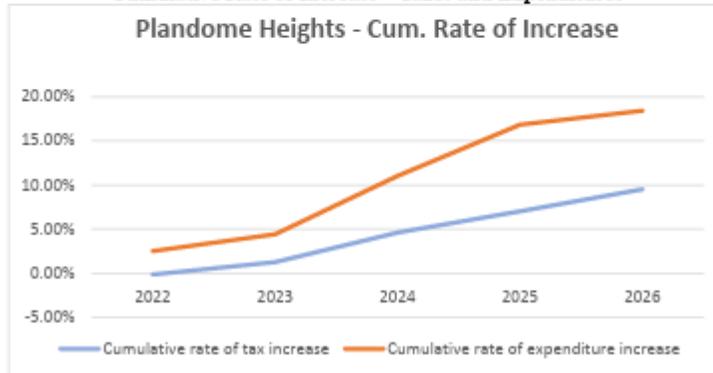
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**Comparison of Rate of Increase in Taxes and Expenditures**

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Cumulative rate of tax increase	-0.14%	1.27%	4.60%	7.02%	9.51%
Cumulative rate of expenditure increase	2.52%	4.41%	11.03%	16.83%	18.43%

**CONCLUSION: VPH tax levy is 9% below expenditure level (see below for \$)**

**CHART #1 –  
Cumulative Rate of Increase – Taxes and Expenditures**



**Budgeted Revenues (total), Expenditures and Surplus**

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Total budgeted revenues	477,600	486,800	515,000	539,000	540,000
Total budgeted expenses	488,100	497,300	530,250	561,000	570,000
Budgeted use of surplus	10,500	10,500	15,250	22,000	30,000

**CHART #2**

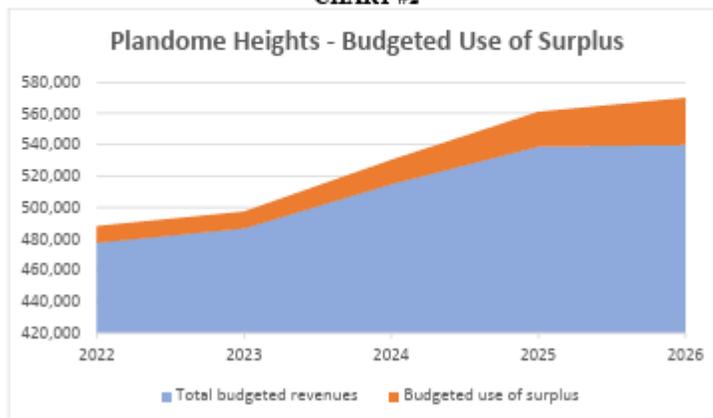


Exhibit 6. Mayor’s Tentative Budget Package.

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**Plandome Heights  
Key Cost Drivers Budgeted  
2022 – 2026**

	<u>2021 Bud.</u>	<u>2026 Bud.</u>	<u>Increase</u>		<u>Comments</u>
			<u>\$</u>	<u>%</u>	
Sanitation	138,000	150,000	12,000	9%	Locked-in low rate of increase
Personnel:					
Salaries	130,000	165,000	35,000	27%	Necessary to meet market
Benefits	18,000	34,000	16,000	89%	Added benefits to meet market
total	148,000	199,000	51,000	34%	
Snow removal	24,000	28,000	4,000	17%	Higher snow activity, rates locked
Legal, audit, insurance	52,000	57,000	5,000	10%	Inflation
Occupancy	23,000	35,000	12,000	52%	Landlord increase in 2025
Roads and street lights	22,000	25,000	3,000	14%	Higher activity projected for 2026
Village maintenance	11,000	15,000	4,000	36%	Inflation
Environmental	4,000	9,000	5,000	125%	New stormwater mandates
subtotal	422,000	518,000	96,000	23%	
All other not analyzed	53,000	52,000	-1,000	-2%	Careful management
Total expenditures	475,000	570,000	95,000	20%	Consistent with MYS OSC projections

(a)

(a) To capture the inflation rate in 2022, we need to start from 2021

**Incorporated Village of Plandome Heights  
Fund Balance Analysis & Policy – 2023 – 24**



**Incorporated Village of Plandome Heights  
Fund Balance Analysis & Policy – 2023 - 24**

**Contents:**

1. Fund Balance Analysis
  - a. Discussion of Fund Balances
  - b. Definition of needs
    - i. General Fund – Unassigned General Fund – Assigned
    - ii. Capital Projects Fund – Assigned
    - iii. Capital Projects Fund - Committed

**Originally prepared:** May 31, 2012  
**Updates:** May 31, 2015, 2020, 2021, 2022, 2023 and 2024

**Incorporated Village of Plandome Heights  
Fund Balance Analysis & Policy – 2023 – 24**

**1a. Discussion of Fund Balances**

Fund Balance measures the net financial resources available to finance expenditures of the current or future periods. Government Accounting Standards Board Pronouncement #54 (“GASB 54”) is effective for our Village beginning with our fiscal year ending May 31, 2012. GASB 54 redefines the Fund Balance reporting for local governmental entities and redefines governmental fund types from the prior two fund types (“Reserved” and “Unreserved”) to five fund types. One of those five fund types, “Nonspendable” does not apply to the Village (generally). The new fund designations under GASB 54 that apply to the Village are:

- **Unassigned** – represents the residual classification for the government’s general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.
- **Assigned** – consists of amounts that are subject to a “purpose constraint” that represents an intended use established by the government’s highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund (and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance).
- **Committed** – consists of amounts that are subject to a “purpose constraint” imposed by a formal action of the government’s highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.
- **Restricted** – consists of amounts that are subject to externally imposed restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions of enabling legislation.

Guidance on GASB 54 for NY State municipalities is contained in a memorandum by the Office of State Comptroller (“OSC”) issued in April 2011.

**1b. Definition of needs**

**1b(i). General Fund – Unassigned**

The Incorporated Village of Plandome Heights was established in 1929, is governed by local village law and other general, and local, laws of the State of New York. The Board of Trustees is the legislative body responsible for overall operations, the Mayor serves as chief executive officer and the Treasurer serves as chief fiscal officer. The following basic services are provided: roads and highways, building department, general government, village justice court, parks and recreation and sanitation. The Village’s operating budget for normal recurring items is small by comparison to other Villages in NY State, ranging from approximately \$400,000 to approximately \$600,000 over the past several years. The Adopted Budget for 2024 – 2025 is approximately \$561,000 (approximately 6% increase over the prior year, \$530,000, higher than normal due to inflation).

The Village’s Unassigned General Fund Balance is and will be maintained to provide the Village with financial stability and a margin of safety to fund unanticipated contingent expenditures, or shortfalls in revenue, that may occur unexpectedly during the fiscal year. The Unassigned General Fund Balance may only be appropriated by resolution of the Board of Trustees unless voter approval is required by law. Because of the small size of the Village, unanticipated expenditures can be out-of-proportion to its operating budget. A recent litigation (2006 – 09, costing over \$140,000) is one example. Costs associated with Hurricane Sandy in 2012 (approximately \$55,000), or Storm Isais, as well as COVID-19 related, in 2020 (approximately \$25,000) is another example. Further, the General Fund is called upon to advance significant money that may be reimbursed under Capital Projects funding. As such, the Mayor, Treasurer

**Incorporated Village of Plandome Heights  
Fund Balance Analysis & Policy – 2023 – 24**

and Board of Trustees believe that a prudent level of protection for unanticipated expenditures, revenue shortfalls, working capital to advance funds on grants and other contingencies would be approximately 4 – 6 months operating expense and other operating or financing needs or approximately \$187,000 - \$280,000.

At May 31, 2024, the financial performance of the Village is in significant surplus originally estimated to be approximately \$125,000 but actual at approximately \$120,000. This results largely from stronger than expected building activity, the positive effects of another mild winter on our snow removal, unbudgeted and unexpected interest income due to high inflation, use of COVID-19 “ARP” funds for certain costs and low or no road repairs. As such, the Trustees resolved in their June 2024 meeting, as adjusted at the July 2024 meeting to transfer an additional approximately \$125,000 (as of May 31, 2024) from unassigned to assigned for future capital projects including specifically for future occupancy and move needs including the possible purchase of a new Village Hall . The Trustees also made an assignment of the unassigned general fund of \$22,000 to offset the higher than normal costs projected for 2024 - 25 largely related to inflation,

As such, the unassigned general fund actually decreased from approximately \$183,000 to approximately \$172,000 (i.e. slightly below the lower range projected above). It currently looks as though the \$22,000 assigned for projected deficit will not be necessary due to continued unanticipated high interest income. Adding that \$22,000 back to the \$172,000 unassigned surplus puts it back in range at \$194,000. The projected unassigned balance after this transfer will be approximately \$200,000 (approximately 4.5 months reserve, similar to the prior years). See below for a discussion of the General Fund - Assigned. In addition to these reserves, the Capital Fund has approximately \$25,000 at May 31, 2024.

**1b(ii). - General Fund – Assigned**

The Village is responsible for approximately 3 miles (approximately 355,000 square feet) of residential roads. Periodic replacement of such roads is historically the single largest capital expenditure that the Village incurs which the Village estimates to represent about \$1.2 million of road work. The Village policy has historically been able to build up “reserve funds” over time and then to use those “reserve funds,” together with any grant money which may be available, for the periodic replacement of our roads. Historically this manner of funding long-term capital needs has helped the Village avoid the cost, time and disruption of significant borrowings. Since adoption of GASB #54 in 2012, the Village does this through the “General Fund – Assigned” where surplus funds are identified as necessary for such purpose.

The recent history of our build-up of the “General Fund” for the “Assigned to support our Capital Plan and Occupancy Needs” is as follows:

**Incorporated Village of Plandome Heights  
Fund Balance Analysis & Policy – 2023 – 24**

<u>Year</u>	<u>Transfer In</u>
Year-end May 31, 2010	0
Year-end May 31, 2011	0
Year-end May 31, 2012	125,000
Year-end May 31, 2013	0
Year-end May 31, 2014	45,000
Year-end May 31, 2015	60,000
Year-end May 31, 2016	100,000
Year-end May 31, 2017	25,000
Year-end May 31, 2017	-50,000
Year-end May 31, 2018	35,000
Year-end May 31, 2019	70,000
Year-end May 31, 2020	60,000
Year-end May 31, 2021	20,000
Year-end May 31, 2022	35,000
Year-end May 31, 2023	75,000
Year-end May 31, 2024	125,000
15 years 2010 – 2024	720,000

To support sound financial planning for roads, in 2011/12, the Village engaged its Engineer to perform a “Road Survey and Pavement Management Program.” We used that survey to identify the short-term (5 years) and long-term (beyond 5 years) needs to replace roads. This Road Survey has been integrated into an overall Capital Plan which is periodically refined. The Capital Plan is continuously refined as we complete projects and refine the scope and cost of our future needs. The plan called for approximately \$1.2 million in total spending over a 10+ year period through 2023. That plan is largely completed and therefore the new 10 – year plan, being developed, will show a need for Bay Driveway roadwork in 2032 (approx. \$200,000) and the remainder of the asphalt roads largely in 2042 with careful maintenance.

What follows in this section is historical information maintained for historical context.

Based on the Capital Plan as it existed in 2021, the Village had completed over \$660,000 of projects and had approximately \$500,000 of projects remaining (primarily road projects) in its ten+ year plan. The Mayor, Treasurer and Board of Trustees believed that funds should be “assigned” in the General Fund for this purpose and took action to that effect. These needs and the funds set aside and available at May 31, 2021 to fund the \$500,000 includes \$490,000 in the Assigned General Fund and approximately \$25,000 available in the Capital Reserve Fund.

Fiscal 2022 Update - In fiscal year 2022, the Village completed its 10-year capital plan one year early. The initial plan was to complete the Bournedales section of the plan, but developments with NatGrid revealed that over 70% of the gas mains in the Village required replacement, so the Capital Plan was expanded to include those roads and the remaining roads originally planned to be paved in 2023 (Shore and Beachway). Financial grants were received from NYS DOT (\$125,000) and NYS DASNY (\$25,000). NatGrid entered an agreement with the Village for the Village to do road restoration after the gas mains were done. They agreed on a per square yard amount that came to approximately \$181,000. The total of the state grants and NatGrid assistance totaled \$356,000. The total project cost was approximately \$475,000, significantly less than estimated due to (a) Piggy-Backing on the Town On-Call Milling and Paving Contract (about \$80,000 savings) and (b) lower asphalt tonnage as the roadbed would not accept milling to 2 inches and so less asphalt was used (about \$81,000). Additional funds from CHIPs (approximately \$80,000) and the American Recovery Act (approximately \$24,000) were also used so that the combination of cost reductions

**Incorporated Village of Plandome Heights  
Fund Balance Analysis & Policy – 2023 – 24**

and fund coverage (totaling approximately \$461,000) resulted in little impact on the Treasury for the project.

At May 31, 2022 (and again at May 31, 2024) the Village notes that with the 10-year Capital Plan complete with little use of Treasury, the question is raised what purpose exists for the reserve funds. This is explained below.

Currently, the Village has an occupancy problem. Its existing lease is a favorable rate but the landlord is seeking to move it to market. In addition, the Village has approximately 35 – 40% of the space of comparable villages (Plandome Manor and Baxter Estates) and our space planner advised that we need more space. The market rate for space the Village needs would nearly triple existing rent and result in a tax increase. That tax increase could be mitigated if the Village could find a property to buy with a down payment from the reserve funds and a certain amount of bond indebtedness. The Trustees are exploring that option, particularly in light of the generous reserves. And so, the Trustees have assigned \$520,000 of the General Fund for capital expenditures and moving costs including the possible purchase of real estate at May 31, 2022 and at May 31, 2023, the Trustees increased amount to \$590,000 and at May 31, 2024 the Trustees increased that amount to \$720,000.

In addition, the Village has moved on to digital records at this time and that is a developing component of our reserve needs. Converting building files (\$50,000) and governance and historical records (\$25,000) have been executed as of May 31, 2024 with much of that initial cost was covered grants for approximately \$50,000 and \$25,000 from NY State Archives. Additional costs were incurred by the Company in these implementations some of which was covered by ARPA funds. Further costs are expected as part of a longer term digital and software improvement.

In short, we accumulated significant reserves in recent years toward long term needs and we are taking the time at May 31, 2024 to consider alternatives to deploy that capital. See also our overall reserve have and need analysis at the end of this analysis

**1b(iii) - Capital Projects Fund – Assigned**

See discussion of roads and the planning therefore above.

The Village maintains a Capital Reserve Fund that may contain any of three components: (1) an “assigned” fund balance of that is associated with future road projects and (2) a “committed” fund that contained the appropriate/proceeds of the Fishman litigation as described in the 2013 document “Fishman v Plandome Heights and related matters including Alienation of Parkland” and (3) a “restricted” fund that contains monies collected from “subdivision fees” which are set aside for Parkland as described below,

In (2) above, the “Parkland Alienation” matter was settled and the proceeds set aside in approximately 2012 and those funds were restricted by the Parkland Alienation law permitting the transaction to “acquisition of new parklands of equal or greater fair market value and/or for capital improvements to existing park and recreational facilities.”<sup>(1)</sup> The proceeds of the Parkland Alienation were deployed to improvements to the Plandome Heights Preserve as well as to signs, lighting and other capital improvements on the Village right-of-way which we consider parkland for this purpose given our lack of other parkland. That fund, totaling approximately \$25,000, was used up in 2018 and no longer exists.

In (3) above, the State Subdivision Enabling Statutes provide that if a planning board finds that the proposed subdivision “presents a proper case for requiring a park or parks suitably located for playgrounds or other recreational purposes” but it also finds that a park, of adequate size cannot be properly located in the subdivision, the planning board is empowered to require the developer to remit a sum of money to pay for

**Incorporated Village of Plandome Heights  
Fund Balance Analysis & Policy – 2023 – 24**

off-plat parkland. The amount of money is set by the local governing body. Statute requires that any monies received for park purposes be held in a trust fund “to be used [by the municipality] exclusively for park, playground or other recreational purposes, including the acquisition of property. *These payments are available for purchase land for park and recreational use or to make capital improvements to existing parks in the municipality in accordance with the overall needs of the area.*”<sup>(2)</sup> Once again, we consider improvements made to the Village right-of-way to be capital improvements to existing parks in the municipality in accordance with the overall needs of the area.

- (1) Source: Parkland Alienation Law, Plandome Heights.
- (2) Source: Subdivision Review in New York State, James A Coon Local Government Technical Series, NYS Division of Local Government Services.

At May 31, 2020, the assigned fund for roads is estimated to be approximately \$25,000 and the restricted fund for parkland is estimated to be \$27,000. Transactions in the Parkland restricted fund have been:

- \$ 31,500 -	2018 receive parkland sublet fees,
- (1,375) -	2018 capital expenditures for path renewal/expansion in Village Preserve
- (2,450) -	2019 Village entrance signs on right-of-way
- (6,400) -	2020 effort to restore and enhance paths after Isaias (may be reimbursed by FEMA)
- (1,300) -	2021 Improve waterfront at Plandome Heights Preserve
- ( 630) -	2021 LED test lights
- 5,600 -	2022 Replenish fund with FEMA reimbursement for Isaias (partial)
- (10,540) -	2022 Install LED lights in neighborhoods and parks
- (8,565) -	Refurbish free standing light poles
- ( 5,840) -	2023 Various Village signs on Village right-of-way
- \$ - 0 -	Remaining fund balance at May 31, 2024

In 2016, the Village closed on a long-standing litigation which resulted in funds which have already been dedicated to acquisition of parkland or capital expenditures for parkland and recreational facilities. Given the small amount involved and the restrictions which the Village has agreed to, and the costs (banking, accounting and otherwise) it has determined to account for the fair market value of such proceeds within the existing Assigned Capital Fund as funds with a separate purpose restriction.

**1b(iv) - Capital Projects Fund – Committed**

The Village maintains a Capital Reserve Fund that could contain a component that represents “Committed” fund balance under General Municipal Law Sec. 6-c which calls for certain public notice when it is to be used. The Mayor, Treasurer and Board of Trustees of the Village can decide when, if necessary, to designate funds in the Capital Projects from “assigned” to “committed.”

**Conclusion:**

In 2022 there was a substantial change in the needs for the assigned reserves. For one thing, pending NY State Grants for \$125,000 (DOT, 2018) and \$25,000 (DASNY, 2019) finally matured in September and December 2021, respectively. In addition, in June 2021, we learned of National Grid’s gas main plans in the Village which were extensive. After negotiation, NatGrid provided road restoration funds for the Village to restore its roads of approximately \$181,000. On the cost side, the Village saved significant dollars (approximately \$80,000) by Piggy-Backing on the Town On-Call Milling and Paving contract vs. its competitive bids. Further, the 2” paving standard was unable to be met because the roadbed would only support approximately 1.5+” of milling, saving another \$81,000. So, with lower costs, higher resources and also the deployment of some CHIPs and ARPA funds, the Village used very little treasury in the 2022 capital work.

**Incorporated Village of Plandome Heights  
Fund Balance Analysis & Policy – 2023 – 24**

These developments leave the Village with substantial reserves and limited needs for historical items. However, a new need has emerged on the occupancy front. The Village is approaching the end of its long term lease for Village Hall and the landlord is proposing very significant increases in our existing favorable rent. To mitigate those increases and provide a permanent home for Village Operations, the Village has determined that it is feasible to purchase or build a Village Hall using its existing reserve funds for a substantial down payment.

Below is a summary of our Haves and Needs of Village Reserves. On the surface it indicates that our currently identifiable needs are met.

Village of Plandome Heights  
Fund Balance Analysis - 2022 - 23  
DRAFT - Subject to change

<u>HAVE:</u>	Total	Total GF	GenFund Approp.	GenFund Unapprop.	Cap.Fund
Unappropriated	938,000	915,000	721,000	194,000	23,000
Restricted	-	0	0	0	-
<b>Balances, "HAVE" - May 31, 2023</b>	<b>938,000</b>	<b>915,000</b>	<b>721,000</b>	<b>194,000</b>	<b>23,000</b>
<u>NEED:</u>	Total	Total GF	GenFund Approp.	GenFund Unapprop.	Cap.Fund
Current Cap. Plan including occupancy	723,000	700,000	700,000	0	23,000
Prudent contingency	193,000	193,000		193,000	
Possible 2023 operations	22,000	22,000		22,000	
Parkland	-	-			-
Use Cap. Reserve	-	-			
<b>NEEDS May 31, 2023</b>	<b>938,000</b>	<b>915,000</b>	<b>700,000</b>	<b>215,000</b>	<b>23,000</b>
<b>Difference</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Conclusion: Needs essentially met</b>					

Other considerations:

- ARPA money available	\$ 31,000
- Available NYS CHIP's	<u>123,000</u>
Total	<u>\$154,000</u>

Exhibit 8. Compensation adjustments

Pg. 1 of 1

**Village of Plandome Heights  
Compensation adjustments  
Fiscal Year starting June 1, 2025**

	<u>TO</u>	<u>FROM</u>	<u>% Change</u>
1. Clerk-Treasurer	\$75,500	\$74,000	<b>8%</b> from start includes <b>6%</b> from last year Year and <b>2%</b> more from 1/1/25
2. Deputy Clerk	\$25/hour	\$24/hour	4.2%
3. Building Inspector	\$119/hour	\$116/hour	2.6%
4. Court Clerk	\$33/hour	\$30/hour	10% (specialized knowledge, few hours)

Exhibit 9. Suggested Changes to the Tentative Budget

Pg. 1 of 1

**Village of Plandome Heights  
Mayor/Budget Officer  
Suggested Changes to Tentative Budget**

		<u>Increase (Decrease)</u>
<b>APPROPRIATIONS:</b>		
General Government:	A1410.1A Clerk/Treasurer	\$ 1,500.00
	A1620.201 Building rental	\$ 6,000.00
	A1990.4 Contingency Accounts	<u>000.00</u>
General Government:	Total change	\$ 7,500.00
		=====
<b>TOTAL APPROPRIATIONS:</b>		<b>\$ 7,500.00</b>
		=====
<b>REVENUES AND TOTAL REVENUES:</b>		<b>No change</b>
		=====
<b>APPROPRIATED SURPLUS:</b>		<b>\$ (8,000.00)</b>
<b>AMOUNT TO BE RAISED THROUGH REAL PROPERTY TAXES – (TAX LEVY):</b>		<b>\$ 15,500.00</b>