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**Town of East Greenbush**



**2014 Preliminary Budget  
Public Hearing  
November 7, 2013**

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## NYS Town Law §108. Public hearing.



At such hearing, any person may be heard in favor of or against the preliminary budget as compiled or for or against any item or items therein contained.+  

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# 2014 Budget Overview



- Responsible budgeting to maintain services while keeping taxes as low as possible
- Continued reduction in negative Fund Balances
- Comply with NYS Tax Cap
- Conservative Revenue Forecasts
- Investment in Equipment and Infrastructure
- Restore Items Eliminated in Tentative Budget

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# Major Changes to the 2014 Tentative Budget



- *Increased reliance on Property Taxes*
  - *Restructure Budget to reflect appropriate Equip and CE expense categories.*
  - *Acquire new Accounting Software (cost allocated across Funds)*
  - *Allocate select General Fund Employee Benefit expenses across Funds.*
  - *Restore Recreational & Cultural Programs to 2013 Adopted level.*
  - *Restore Attorney, Public Safety and Highway staff funding.*
  - *Reduce Police and Dispatch staff funding.*
  - *Replace one (1) Police cruiser.*
  - *Replace Highway Department equipment using BANS.*
  - *Replace Water Department infrastructure using BANS.*
  - *Reduce Highway Inter-Fund Loan paydown.*
  - *Increase Audit funding (cost allocated across Funds).*
  - *Increase Transfer Station and Water and Sewer Fees.*
  - *Eliminate the "roll-back" of Retirement Costs to Prior Year.*
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# 2014 Budget – Tax Levy



	2014		
	<u>2013 Adopted</u>	<u>2014 Tentative</u>	<u>Preliminary</u>
<b>Town Jurisdiction</b>			
General	\$ 4,050,684	\$ 4,050,684	\$ 4,162,670
Highway	2,423,109	2,423,109	2,388,983
General Water	379,105	379,105	441,822
Hampton Manor Water	-	-	-
General Sewer	447,423	447,423	454,331
Hampton Manor Sewer	253,496	253,496	260,765
Couse Sewer	140,785	140,785	139,120
Third Avenue Sewer	447,423	-	367,697
Ambulance District	671,913	671,913	640,163
<b>Total</b>	<b><u>\$ 8,813,938</u></b>	<b><u>\$ 8,366,515</u></b>	<b><u>\$ 8,855,550</u></b>

# 2014 Budget – Tax Levy



2014

	<u>2013 Adopted</u>	<u>2014 Tentative</u>	<u>Preliminary</u>
<b>Non-Town Jurisdiction</b>			
Best-Luther FPD	\$ 95,620	\$ 97,350	\$ 97,350
Third Avenue FPD	6,920	7,200	7,200
Clinton Heights Fire #1	621,187	631,499	631,499
East Greenbush Fire #3	749,378	756,872	756,872
Library - 2012 Arrears	40,160 Not levied	-	-
Library	1,486,026	1,523,177	1,523,177
<b>Total</b>	<b><u>\$ 2,959,131</u></b>	<b><u>\$ 3,016,098</u></b>	<b><u>\$ 3,016,098</u></b>
 <b>Grand Total</b>	 <b><u>\$ 11,773,069</u></b>	 <b><u>\$ 11,382,613</u></b>	 <b><u>\$ 11,871,648</u></b>

## Taxable Assessed Value

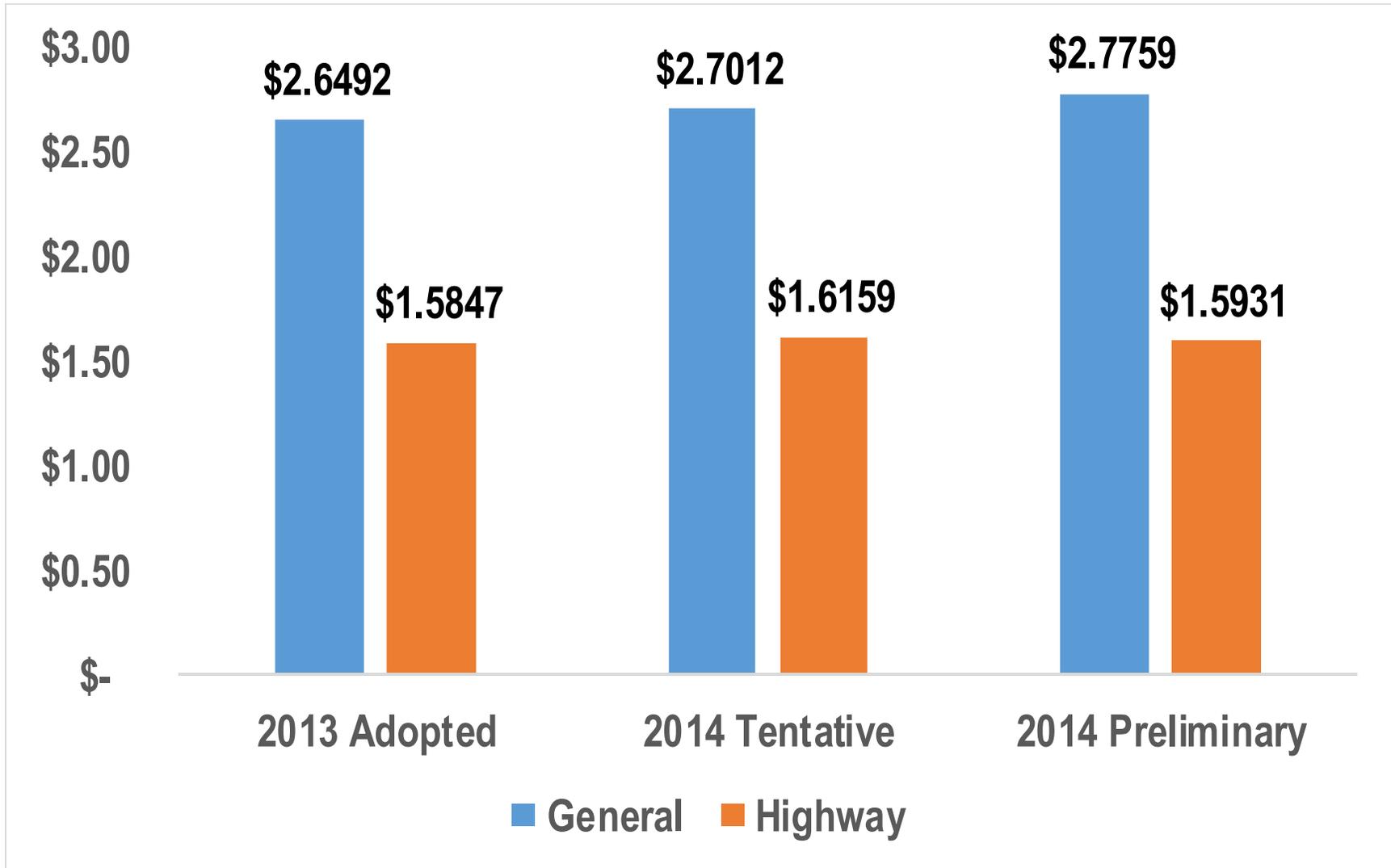


2012           \$ 1,526,653,071

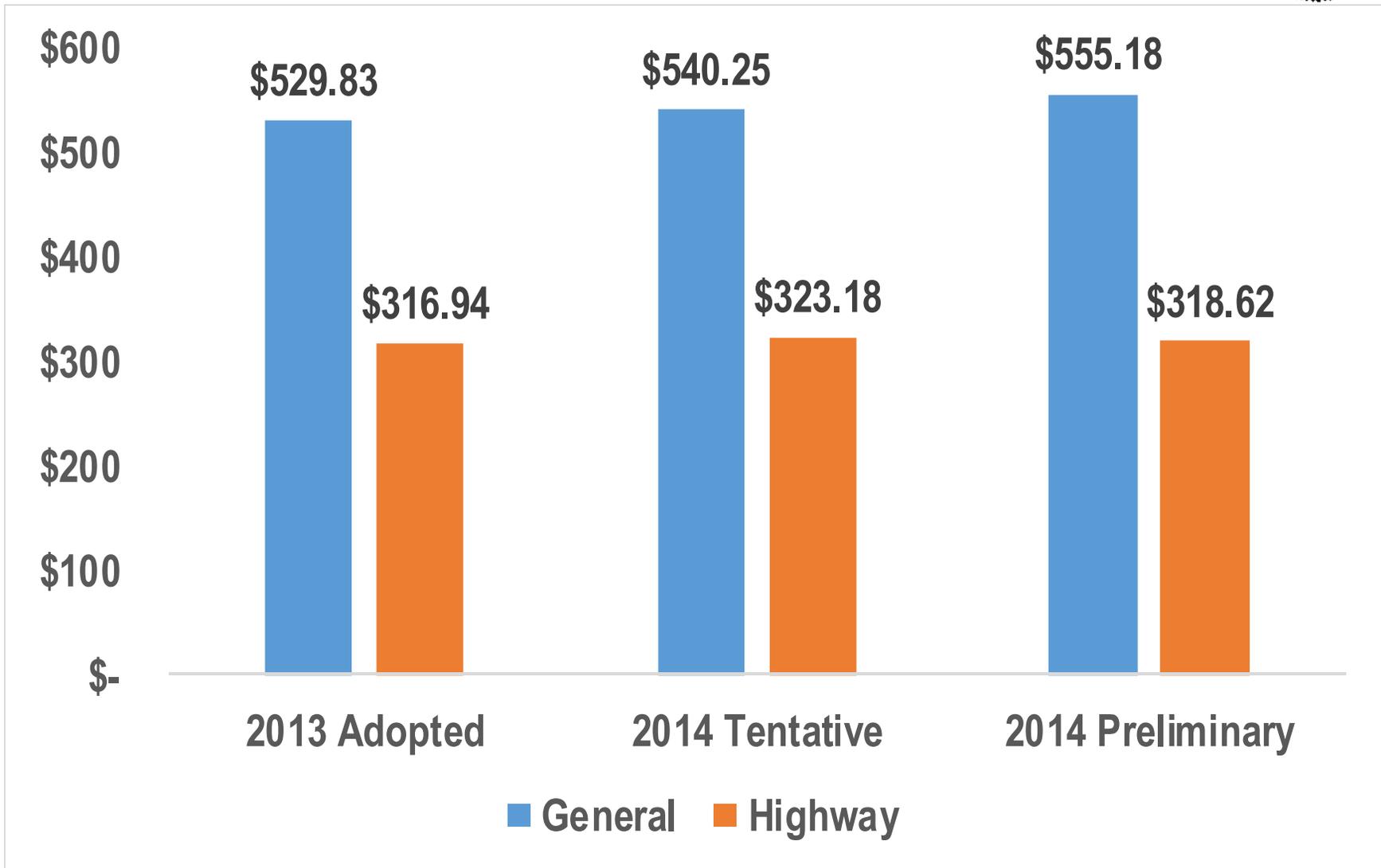
2013           \$ 1,501,003,037

Decrease     \$     25,650,034

# 2014 Budget - Select Tax Rate Per \$1,000 of Assessed Value



# 2014 Budget - Select Tax on an Assessed Value of \$200,000



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# 2014 Budget



## Factors Impacting Tax Rate

- Retirement Contribution
  - Still making up for significant fund losses
- Medical Insurance
  - 3+% Increase in Empire
  - 3+% Increase CDPHP

## Fee Increases

- Transfer Station
  - Water District
  - Sewer District
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## NYS Tax Cap



- Limits **total levy** set by local governments, **not** assessed value or tax rate.
  
  - Exclusions
    - Pension contributions growth in excess of 2%
    - Court Orders/Judgments in excess of 5% of levy
  
  - Override with Local Law and 60% vote of Town Board
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# 2014 Tax Cap – Calculation



2014

<u>2014 Tentative</u>	<u>Preliminary</u>	
\$ 8,720,649	\$ 8,720,649	2013 Tax Levy
1.0078	1.0078	x Tax Base Growth Factor
8,788,670	8,788,670	= Total Prior Year Tax with Economic Growth
500,946	500,946	+ PILOT payments receivable in prior fiscal year
9,289,616	9,289,616	= Tax Base before inflation
1.0166	1.0166	x Allowable levy growth factor for 2014
9,443,824	9,443,824	= Total Prior Year Tax with Inflation
496,798	496,798	- PILOT payments receivable in coming year
25,695	25,695	+ Available Carryover
8,972,721	8,972,721	= Tax Levy Limitation for 2014
-	-	+ Court Orders/Judgments
6,405	6,405	+ Retirement Exclusion (NYS Rate Increase above 2%)
\$ 8,979,126	\$ 8,979,126	= 2014 Tax Levy Limit
\$ 8,979,126	\$ 8,979,126	2014 Tax Levy Limit
\$ 8,720,649	\$ 8,855,550	- 2014 Proposed Tax Levy
\$ 258,477	\$ 123,575	= Difference (Unfavorable)
0.000%	1.547%	Tax Levy Change

# 2014 Budget - Where \$\$\$ Come From (exc. Ambulance District)



2014

	<u>2013 Adopted</u>	<u>2014 Tentative</u>	<u>Preliminary</u>
<b>Revenues</b>			
Real Property Tax	\$ 8,048,736	\$ 8,048,736	\$ 8,215,387
Sales Tax	1,900,000	1,998,170	1,900,000
Mortgage Tax	450,000	510,000	450,000
Metered Water Sales	1,930,500	2,029,800	2,049,524
Unmetered Sales	191,500	241,445	244,246
Sewer Rents	926,785	935,370	955,785
Sewer Charges	9,750	19,155	29,495
Outside User	25,000	33,098	36,220
Other Revenues	2,399,523	2,495,412	3,045,317
<b>Total Revenues</b>	<b>\$ 15,881,794</b>	<b>\$ 16,311,186</b>	<b>\$ 16,925,974</b>

# 2014 Budget - Where \$\$\$ Go (exc. Ambulance District)



	<b>2013 Adopted</b>	<b>2014 Tentative</b>	<b>2014 Preliminary</b>
<b>Expenses</b>			
Salary	\$ 6,067,221	\$ 5,859,744	\$ 5,909,021
Benefits	3,754,673	3,896,640	3,894,557
Equipment	26,420	26,400	528,013
CE	5,001,336	5,407,006	5,522,988
Debt	957,142	796,396	796,395
Other	75,000	325,000	275,000
<b>Total Expenses</b>	<b>\$ 15,881,793</b>	<b>\$ 16,311,185</b>	<b>\$ 16,925,974</b>

# 2014 Budget - Employee Benefits



2014

	<u>2013 Adopted</u>	<u>2014 Tentative</u>	<u>Preliminary</u>
State Retirement	\$ 715,773	\$ 840,357	\$ 840,357
Fire & Police Retirement	497,402	582,260	582,260
Social Security	464,142	455,290	452,040
Workers Comp	271,153	292,639	292,639
Unemployment Insurance	-	15,000	15,000
Medical Insurance	1,719,344	1,667,152	1,668,319
Health Ins Buyout-Longevity	86,859	43,942	43,942
<b>Total Employee Benefits</b>	<u>\$ 3,754,673</u>	<u>\$ 3,896,640</u>	<u>\$ 3,894,557</u>

# 2014 General Fund Breakout



	<b>2013</b>	<b>2014</b>	<b>2014</b>
	<b><u>Adopted</u></b>	<b><u>Tentative</u></b>	<b><u>Preliminary</u></b>
<b>General Fund Breakout</b>			
General Government Support	\$1,376,924	\$ 1,296,604	\$ 1,356,261
Public Safety	3,067,302	3,030,321	2,972,269
Health / Economic Assistance & Opportunity	16,908	14,408	16,908
Transportation	165,200	171,000	182,000
Culture & Recreation	318,997	304,784	324,768
Home & Community Services	380,457	425,906	514,258
Employee Benefits	2,463,811	2,619,992	2,535,367
Debt Payments	41,151	40,541	40,541
Other - Reserves/Debt Reduction	75,000	175,000	175,000
<b>Total</b>	<b><u><u>\$7,905,748</u></u></b>	<b><u><u>\$ 8,078,556</u></u></b>	<b><u><u>\$ 8,117,372</u></u></b>

# 2014 Highway Fund Breakout



	<u>2013</u> <u>Adopted</u>	<u>2014</u> <u>Tentative</u>	<u>2014</u> <u>Preliminary</u>
<b>Highway Fund</b>			
Transportation	\$ 1,644,406	\$ 1,713,743	\$ 1,977,354
Employee Benefits	724,165	744,546	753,238
Debt Payments	454,804	275,315	275,314
Other - Reserves/Debt Reduction	-	150,000	100,000
<b>Total</b>	<u><u>\$ 2,823,375</u></u>	<u><u>\$ 2,883,604</u></u>	<u><u>\$ 3,105,907</u></u>

# 2014 Combined Water & Sewer Breakout



	2013 <u>Adopted</u>	2014 <u>Tentative</u>	2014 <u>Preliminary</u>
<b>Combined Water Funds</b>			
Water	\$2,415,954	\$ 2,618,687	\$ 2,872,072
Employee Benefits	300,488	254,928	283,784
Total Debt Payments	<u>108,838</u>	<u>87,397</u>	<u>108,397</u>
<b>Total</b>	<u><u>\$2,825,280</u></u>	<u><u>\$ 2,961,012</u></u>	<u><u>\$ 3,264,253</u></u>
<b>Combined Sewer Funds</b>			
Sewer	\$1,708,831	\$ 1,717,697	\$ 1,744,132
Employee Benefits	266,208	277,174	322,167
Debt Payments	<u>428,898</u>	<u>448,691</u>	<u>448,691</u>
<b>Total</b>	<u><u>\$2,403,937</u></u>	<u><u>\$ 2,443,562</u></u>	<u><u>\$ 2,514,990</u></u>



# Public Comment

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## 2014 Budget



# Thank You

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