

Village of Tuckahoe



Citizens Budget Advisory Committee

*2013 Final Report
Delivered: April 8, 2013*

Mission Statement

The Citizens Budget Advisory Committee aids the Village Board in its mission to ensure that (a) expenditures, and any debt or future obligations accumulated, are appropriate for the income of the individuals living in the village; (b) expenditures promote the core missions of government and the priorities of the Village Board; (c) opportunities for efficiency and the elimination of wasteful spending are investigated; and, (d) taxes, fees, and fines imposed are done in a way that promote the priorities of the Village Board and minimize economic distortion.

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Acknowledgements

We'd like to thank Mayor Ecklund, Trustee Giordano, Trustee Hayes, and the rest of the Village Board for endorsing the idea of a Citizens Budget Advisory Committee. It takes both tremendous confidence and tremendous honesty to open the inner workings of the Village to an independent group - a group that will likely criticize and make suggestions to improve the choices that have been made by previous boards.

Hopefully, the Citizens Budget Advisory Committee is part of the answer to the general distrust that many people have for all levels of government today by providing more transparency both for the (a) spending and revenue choices that have been made, and (b) the levers that the Village Board can use to affect change. Most residents do not understand the mandates imposed by state law and the limited choices that the Board has. We hope to clarify these in an easy to understand way.

We'd also like to thank the various department heads, village staff, and especially, John Pintos, our Village Treasurer, who have been forthcoming with their time, and patient in providing data and answering our questions. We've also had many good conversations with the residents of Tuckahoe who love this community and have been supportive of this initiative.

As this is the first year of the Citizens Budget Advisory Committee and the first time that its members have been deeply involved in understanding the administration of the Village, the learning curve has been steep since the formation of the CBAC at the Board of Trustees meeting on Monday, January 14, 2013. While we have dedicated many hours to this process, we acknowledge that much of this analysis is based on a rapid review of the various departments and budget process. Additionally, we have included a broad set of recommendations even when not endorsed unanimously by the committee to give the Village Board diverse viewpoints and the most flexibility in achieving a well-constructed budget. We believe that the differing opinions shared and the open dialogue that defined our Committee meetings ultimately led to carefully considered recommendations in each instance.

One commonality is constant: we each have school-age children and are all interested in seeing Tuckahoe thrive for generations to come. We hope that our efforts will lead to a stronger community and more beautiful place to live.

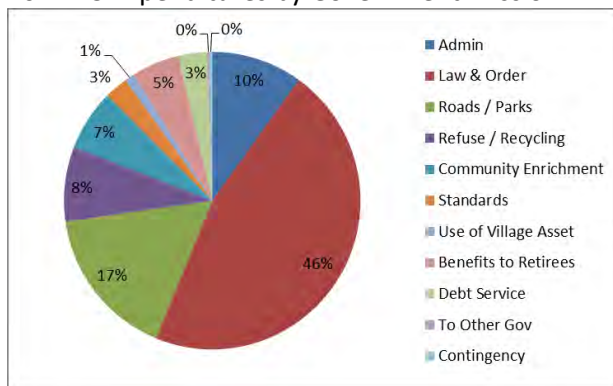
Thank you.

David Scalzo, Chair
Frank Moran
Chris Samios

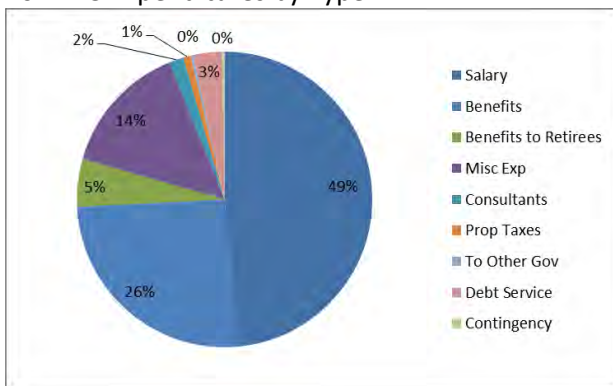
Executive Summary

The Village of Tuckahoe consists of 2,639 households with a median household income of \$83,213, according to the 2011 census figures. For the 2012-2013 budget cycle, the Village spent \$10.5mn, which equates to \$3,979 per household or 4.8% of household income. While the total outlay and spend per household is lower than nearby Villages, expenditures as a percentage of household income is higher.

2012-13 Expenditures by Government Mission



2012-13 Expenditures by Type



Providing Law & Order Services is by far the largest expense of the Village, as it takes up 46% of the budget. Unfortunately, this expense is expected to increase dramatically for three reasons: (1) a new Collective Bargaining Agreement was recently signed which increased salaries by over 10%, of which a large portion was retroactive increases, (2) healthcare costs are rising and the Police department is one of the largest departments, and (3) mandated police pension costs will increase by 17% (\$200k) for the 2013-2014 budget.

Overall, employee salaries and benefits consume 75% of the budget. Benefits, including healthcare and pension costs, equate to \$0.52 for every \$1.00 of salary paid to each employee; and unfortunately, that does not even include the accruals for long-term medical benefits.

The Village spends only ~3% of its annual budget on debt service for its \$2.5mn in Bonds/BANs payable, but this expense is expected to rise with the recent authorization of an additional \$1.2mn in bonds. The Village also has substantial unfunded liabilities in the form of \$749k to pay for 'Compensated Absences' and \$1.4mn in 'Post-Employment benefits'. Both unfunded liabilities will become significant burdens for future residents.

Given both (a) the seriousness of the Village's current situation and (b) the desire to maintain an extremely high quality of life within the Village of Tuckahoe, the Citizens Budget Advisory Committee has developed thirty-four (34) Recommendations that, if implemented, will save \$900k in annual spending and lower fees and taxes by \$200k, without degrading, but rather, improving the quality of life within Tuckahoe. These changes will lower spending by \$341 per household. Additionally, the CBAC has nine (9) budget process improvement recommendations and five (5) areas for further investigation. Finally, the CBAC has identified a project – White Marble Fields – that would increase the amount of natural park land in the Village, and generate ~ \$3mn in one-time fees that could be used in a variety of ways to improve the Village and its fiscal condition.

Analyses of 2012-2013 Budget

Spending vs. Income of Residents

VILLAGE BUDGET	ACTUAL 2010-2011	ACTUAL 2011-2012	FINAL BUDGET 2012-2013	Tent Budget as of 03/22 2013-2014	% INCR(DEC) ADOPTED 2012-2013 BUDGET
EXPENDITURES:					
GENERAL FUND	\$ 10,259,350	\$ 10,705,970	\$ 10,616,362	\$ 11,305,227	6.49%
LIBRARY FUND	507,615	504,555	458,850	458,850	0.00%
LESS: PRIOR YEAR ENCUMBRANCES					
TOTAL EXPENDITURES	<u>\$ 10,766,965</u>	<u>\$ 11,210,525</u>	<u>\$ 11,075,212</u>	<u>\$ 11,764,077</u>	6.22%
REVENUES:					
GENERAL FUND	\$ 3,421,014	\$ 4,108,388	\$ 3,650,128	\$ 3,873,373	6.12%
LIBRARY FUND	488,576	489,641	452,850	458,850	1.32%
REVS BEFORE TAXES TO LEVY	3,909,590	4,598,029	4,102,978	4,332,223	5.59%
TOTAL TAXES TO LEVY	<u>\$ 6,559,270</u>	<u>\$ 6,863,336</u>	<u>\$ 6,966,234</u>	<u>\$ 7,431,854</u>	6.68%
TOTAL REVENUES	<u>\$ 10,468,860</u>	<u>\$ 11,461,365</u>	<u>\$ 11,069,212</u>	<u>\$ 11,764,077</u>	6.28%

The 2012-2013 Village Budget identifies \$11.1mn in spending, representing a decrease of 0.16% from prior year. In terms of understanding the budget, this “accounting view” sums the General Fund and Library Fund together. The impact is that the transfers between the General Fund and the Library Fund are grossed up so spending and revenues seem higher than they really are. A better representation would eliminate the gross up in Library Expenses, Other Fund Transfers, and Tax Certiorari.

	ACTUAL 2010-2011	ACTUAL 2011-2012	FINAL BUDGET 2012-2013	Tent Budget as of 03/22 2013-2014
Original Expenditures	10,766,965	11,210,525	11,075,212	11,764,077
Tax Certiorari	(92,217)	(208,842)	(130,000)	(130,000)
Library Fund	(471,500)	(471,500)	(442,350)	(442,350)
CBC Expenditures	10,203,248	10,530,183	10,502,862	11,191,727
Original Revenue	10,468,860	11,461,365	11,069,212	11,764,077
Tax Certiorari	(92,217)	(208,842)	(130,000)	(130,000)
Library Fund	(471,500)	(471,500)	(442,350)	(442,350)
Debt	-	(367,440)	-	-
Transfer from Other Funds	(4,125)	(25,731)	-	(200,000)
CBC Revenues	9,901,018	10,387,852	10,496,862	10,991,727

In the CBAC view, expenditures are more properly shown as \$10.5mn, with expenditures dropping 0.87% and revenues increasing 0.19%. Importantly, the CBAC view shows the impact of revenue shortfalls, and how balances from previous years are used in the “accounting view” (via Transfer from Other Funds) to make up differences.

While this may seem a matter of “form over substance”, it is important to communicate clearly to the residents of Tuckahoe. According to the 2011 census figures, there are 2,639 households residing in the Village of Tuckahoe. In the original budget view, Village Expenditures would improperly be perceived as \$4,132 per household. In the CBAC view, Village Expenditures are more properly shown as \$3,979 per household, or \$152 less per household per year.

With the average household income for residents in the Village of Tuckahoe at \$83,213 per year, the Village spends \$3,979 per household per year, which represents 4.8% of residents’ annual income.

A quick comparison of neighboring villages shows that the Village of Tuckahoe’s outlays are significantly less than others, and reflecting the higher number of households, less on a per household basis. However, spending is a higher % of resident’s annual income due to the lower median household income. Household and Median Household data is from the US Census bureau (2011 data).

Village (Budget Yr)	Outlays	Households	\$\$ / Household	Income	% of Inc
Tuckahoe (12-13)	\$10.5mn	2,639	\$3,979	\$83k	4.8%
Pelham (12-13)	\$12.9mn	2,336	\$5,522	\$118k	4.7%
Bronxville (12-13)	\$14.0mn	2,264	\$6,169	\$179k	3.4%

Debt and Obligations

The Village of Tuckahoe maintains 6 separate funds: (1) general fund, (2) library fund, (3) trust & agency fund, (4) capital fund, (5) debt fund, and (6) fixed assets fund.

Most revenues and expenses flow through the general fund, and likewise the library expenses flow through the library fund.

The Trust & Agency fund consists of small dollar amount items for when the Village holds cash in escrow on behalf of other entities.

The Capital Fund is meant to identify cash reserves to pay for infrastructure improvements. At this point, no cash reserves have been saved.

The Fixed Asset fund shows the value of fixed assets, such as Village Hall, DPW trucks, Police Cars, etc.

The Debt Fund contains three large items.

1. The first is \$2.5mn in Bonds Payable. As we will show later the debt service is ~\$336k per year, or 3% of annual outlays, which seems reasonable.
2. The second large item is \$749k for “compensated absences”, which identifies vacation time and sick leave that has been accrued but not yet taken. While much of this vacation time will be taken by the end of the year, oftentimes unused vacation times results in cash given to employees. Additionally, employees can accumulate up to 200 (200!) days of paid sick leave, which for employees making \$80,000 per year would be the equivalent of a \$60,000 bonus! It’s not surprising this line item is \$749k and growing. It will be a substantial burden on future Boards.

3. The most concerning line item is \$1.4mn in “Post-employment Benefits”. These costs are the estimated actuarial costs for Healthcare that current employees will receive after they retire, and represent 13% of the current budget! Unfortunately, there is no cash reserve set aside for this future expense. Thus, we have a situation where the current residents are using a service today (employees’ time) but not paying for it, and instead imposing a burden on future residents without offsetting the expense being created today. For fairness, the Village Board should consider creating reserve account to offset these future benefits.

Spending to Support the Core Missions of Government

	ACTUAL 2010-2011	ACTUAL 2011-2012	FINAL BUDGET 2012-2013	Tent Budget as of 3/22 2013-14	% INCR(DEC) 2012-2013 BUDGET
LEGISLATIVE	\$ 24,490	\$ 22,611	\$ 22,200	\$ 21,450	-3.38%
JUDICIAL	148,130	150,306	150,175	158,089	5.27%
EXECUTIVE	7,374	7,614	7,282	7,282	0.00%
AUDITOR	31,775	31,775	31,775	31,775	0.00%
TREASURER	89,820	101,588	94,475	94,225	-0.26%
ASSESSOR	8,998	6,066	9,320	9,320	0.00%
FISCAL AGENT FEES	575	350	500	500	0.00%
VILLAGE CLERK	165,416	171,816	168,626	148,037	-12.21%
VILLAGE ATTORNEY	77,684	74,426	76,732	75,732	-1.30%
RECORDS MANAGEMENT	-	-	500	500	0.00%
ENGINEERING	-	9,525	1,000	1,000	0.00%
ELECTIONS	4,521	4,298	6,125	6,125	0.00%
BUILDINGS - VILLAGE HALL	151,069	167,075	154,750	153,950	-0.52%
BUILDINGS - COMMUNITY CENTER	54,521	55,927	44,200	44,900	1.58%
BUILDINGS - DPW	19,678	28,206	20,096	28,000	39.33%
CENTRAL COMMUNICATIONS	18,749	17,963	19,500	19,500	0.00%
UNALLOCATED INSURANCE	209,645	212,480	223,104	223,104	0.00%
MUNICIPAL ASSOC. DUES	7,690	6,146	4,000	4,000	0.00%
LEGAL FEES	86,458	92,529	55,000	55,000	0.00%
TAXES ON VILLAGE PROPERTY	84,761	90,309	87,500	87,500	0.00%
TAX CERTIORARI	92,217	208,842	130,000	130,000	0.00%
MTA COMMUTER PAYROLL TAX	17,675	18,531	20,000	20,000	0.00%
CENTRAL DATA PROCESSING	23,463	37,267	31,500	31,500	0.00%
CENTRAL OFFICE SUPPLIES	35,892	30,791	26,500	26,500	0.00%
CONTINGENCY	-	-	30,000	30,000	0.00%
POLICE DEPARTMENT	2,965,827	3,097,158	2,908,192	3,168,761	8.96%
ON STREET PARKING	98,859	104,000	104,836	104,836	0.00%
OFF STREET PARKING	40,494	42,539	42,000	42,000	0.00%
BUILDING INSPECTION	173,004	169,572	177,980	170,980	-3.93%
CIVIL DEFENSE/AUXILIARY POLICE	812	825	500	500	0.00%
HEALTH	11,132	11,132	11,695	11,695	0.00%
HIGHWAY ADMINISTRATION	102,688	108,051	100,598	11,900	-88.17%
STREET MAINTENANCE	1,044,058	959,008	914,078	1,125,122	23.09%
SNOW REMOVAL	103,257	21,351	75,000	75,000	0.00%
STREET LIGHTS	10,973	9,842	9,500	9,500	0.00%
MISCELLANEOUS SERVICES	68,023	67,825	67,298	67,298	0.00%
RECREATION ADMINISTRATION	78,943	80,775	83,430	83,430	0.00%
ZONING BOARD	3,505	3,575	3,600	3,300	-8.33%
PLANNING BOARD	3,820	4,500	3,600	3,300	-8.33%
SANITARY SEWER	148,199	167,650	75,897	75,897	0.00%
REFUSE/RECYCLING	651,087	661,730	622,974	562,712	-9.67%
WATER SERVICE/PIPE RENT	94,297	114,654	100,000	130,000	30.00%
EMPLOYEE BENEFITS	2,482,897	2,738,883	3,126,848	3,509,075	12.22%
DEBT SERVICE	345,374	324,959	331,126	299,582	-9.53%
TRANSFER TO LIBRARY FUND	471,500	471,500	442,350	442,350	0.00%
TRANSFER TO CAPITAL FUND	-	-	-	-	0.00%
TOTAL EXPENDITURES	<u>\$10,259,350</u>	<u>\$10,705,970</u>	<u>\$10,616,362</u>	<u>\$11,305,227</u>	<u>6.49%</u>

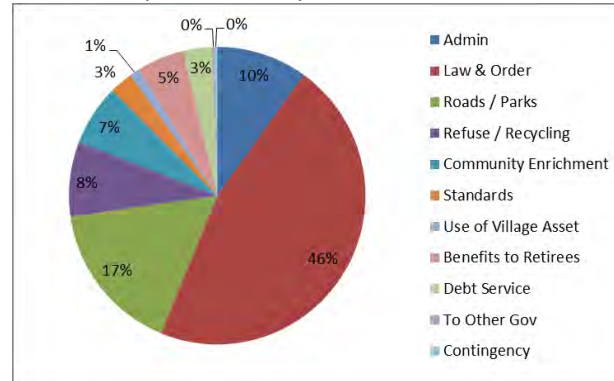
With the “accounting view” of the budget (shown above), it can be difficult to understand how each line item supports the core missions of the Village Government. You will easily recognize that the Police Department, Employee Benefits and Street Maintenance are the most expensive line items. The expense of “Transfer to Library Fund” has also been highlighted. This expense will show up in the revenue of the Library Fund; and thus contribute to the Gross Up we discussed in the previous section.

The Citizens Budget Advisory Committee endeavors to ensure that Expenditures support the priorities as established by the Village Board. Towards this end, we have transformed the Village Budget into a CBAC Budget by (a) re-categorizing the various expenses into the Core Missions of Government, and (b) splitting various expenses among multiple line items (such as employee benefits or taxes on village property).

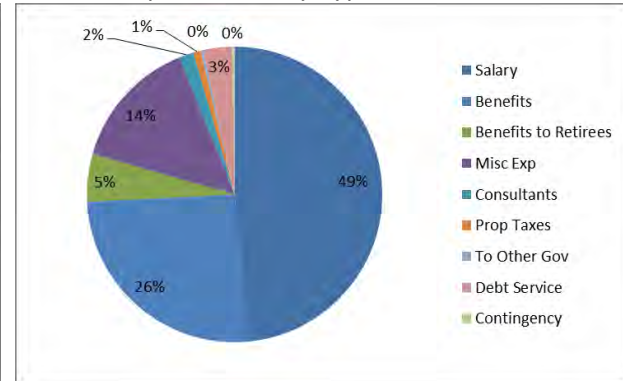
While the full reconciliation is available in the appendix, the CBAC Budget is shown below with expenditures in both a "Mission" version and a "Type" version:

	ACTUAL 2010-2011	ACTUAL 2011-2012	FINAL BUDGET 2012-2013	Tent Budget as of 03/22 2013-2014	% of Budget 2012-13 2013-14		\$ per Household 2012-2013 2013-14		% of Household Income 2012-2013 2012-2013	
EXPENDITURES BY GOV'T MISSION										
Admin	\$ 1,021,733	\$ 1,078,567	\$ 1,043,727	\$ 1,017,967	10%	9%	\$ 396	\$ 386	0.5%	0.5%
Law & Order	4,570,726	4,841,728	4,859,508	5,399,527	46%	48%	1,841	2,046	2.2%	2.5%
Roads / Parks	1,898,033	1,834,539	1,736,892	1,987,494	17%	18%	658	753	0.8%	0.9%
Refuse / Recycling	831,706	861,768	853,412	771,467	8%	7%	323	292	0.4%	0.4%
Community Enrichment	737,840	745,656	696,629	704,323	7%	6%	264	267	0.3%	0.3%
Standards	240,718	246,329	265,317	261,916	3%	2%	101	99	0.1%	0.1%
Use of Village Asset	98,613	107,125	112,354	114,186	1%	1%	43	43	0.1%	0.1%
Benefits to Retirees	432,707	463,714	548,100	579,467	5%	5%	208	220	0.2%	0.3%
Debt Service	345,374	324,959	331,126	299,582	3%	3%	125	114	0.2%	0.1%
To Other Gov	25,798	25,798	25,798	25,798	0%	0%	10	10	0.0%	0.0%
Contingency	0	0	30,000	30,000	0%	0%	11	11	0.0%	0.0%
TOTAL EXPENDITURES	\$ 10,203,248	\$ 10,530,183	\$ 10,502,862	\$ 11,191,727	100%	100%	\$ 3,980	\$ 4,241	4.8%	5.1%
EXPENDITURES BY TYPE (SAME AS ABOVE - JUST CATEGORIZED DIFFERENTLY)										
Salary	\$ 5,282,140	\$ 5,398,683	\$ 5,099,866	\$ 5,450,844	49%	49%	\$ 1,932	\$ 2,065	2.3%	2.5%
Benefits	2,162,033	2,388,658	2,693,479	3,044,339	26%	27%	1,021	1,154	1.2%	1.4%
Benefits to Retirees	432,707	463,714	548,100	579,467	5%	5%	208	220	0.2%	0.3%
Misc Exp	1,661,089	1,598,213	1,523,068	1,527,872	15%	14%	577	579	0.7%	0.7%
Consultants	209,346	239,849	163,925	146,325	2%	1%	62	55	0.1%	0.1%
Prop Taxes	84,761	90,309	87,500	87,500	1%	1%	33	33	0.0%	0.0%
To Other Gov	25,798	25,798	25,798	25,798	0%	0%	10	10	0.0%	0.0%
Debt Service	345,374	324,959	331,126	299,582	3%	3%	125	114	0.2%	0.1%
Contingency	0	0	30,000	30,000	0%	0%	11	11	0.0%	0.0%
TOTAL EXPENDITURES	\$ 10,203,248	\$ 10,530,183	\$ 10,502,862	\$ 11,191,727	100%	100%	\$ 3,980	\$ 4,241	4.8%	5.1%

2012-13 Expenditures by Government Mission



2012-13 Expenditures by Type



Some observations from the CBAC Mission Analysis:

1. Law & Order, which includes Police and Judges, is the largest expenditure at over \$4.8mn or 46% of the budget. Each household in Tuckahoe is paying ~\$1,700 per year or 2.2% of their income for safety. This will increase by more than \$100 per household in 2013-2014.

2. Health Benefits to Retirees is a large current expense and eats up nearly 6% of the budget. Additionally, the Village has a \$1.4mn unfunded obligation for projected Health benefits for current employees when they retire. This unfunded obligation equals 13% of the current budget.
3. The 'Use of Village Asset' category mostly consists of the cost of maintaining the parking meters and lots.
4. Debt Service seems reasonable at only 3% of the current budget, or \$116 per household per year.

Some observations from the CBAC Type Budget Analysis:

1. Salary is the largest expense item at 49% of the budget
2. Taxes and Benefits to current employees is 25% of the budget. This means that for every \$1 in salary the Village pays, current employees earn \$0.52 in benefits plus the long-term medical benefits not currently being paid for.

Analysis of Revenues

Similar to the transformation of the expense line items, we can also transform the revenue line items to give a better sense of the ways that the Village raises money.

REVENUES:	ADOPTED BUDGET 2011-2012	FINAL BUDGET 2011-2012	FINAL BUDGET 2012-2013	TENTATIVE BUDGET as of 3/22 2013-2014	% of Budget		\$ per Household		% of Household Income	
					2012-13	2012-13	2012-2013	2013-14	2012-2013	2012-2013
Real Estate Tax	\$ 6,494,085	\$ 6,690,701	\$ 6,863,734	\$ 7,529,525	65%	67%	\$ 2,601	\$ 2,853	3.1%	3.4%
Use of Village Asset	1,124,690	1,248,686	1,307,975	1,367,145	12%	12%	496	518	1.6%	1.6%
Fees & Fines	735,894	871,774	854,125	754,900	8%	7%	324	286	1.6%	1.6%
Refuse / Recycling	59,537	73,306	80,000	80,000	1%	1%	30	30	0.0%	0.0%
Community Enrichment	17,076	18,141	10,500	16,500	0%	0%	4	6	0.0%	0.0%
Tax on Commerce	902,397	933,178	935,000	960,000	9%	9%	354	364	0.4%	0.4%
From Other Gov	323,435	311,138	230,528	210,528	2%	2%	87	80	1.6%	1.6%
Tax on Utilities	243,904	240,928	215,000	272,000	2%	2%	81	103	1.6%	1.6%
TOTAL REVENUES	\$ 9,901,018	\$ 10,387,852	\$ 10,496,862	\$ 11,190,598	100%	100%	\$ 3,978	\$ 4,240	4.8%	5.1%
Revenues Less Expenses	\$ (302,230)	\$ (142,331)	\$ (6,000)	\$ (1,129)	0%	0%	\$ (2)	\$ (0)	0.0%	0.0%
Debt	-	367,440	-	-						
Transfer from Other Funds	4,125	25,731	-	200,000						
Net Operating Budget	\$ (298,105)	\$ 250,840	\$ (6,000)	\$ 198,871	0%	2%	\$ (2)	\$ 75	0.0%	0.1%

Real Estate Taxes

As expected, Real Estate Tax is the largest revenue line item and represents 66% of the revenues received. The Village portion of the Real estate equates to \$2,400 per household or 3.1% of their annual income.

When discussing the total real estate tax burden of residents, it is important to remember that the Village of Tuckahoe is only one of five taxing bodies and that its expenses generally represent ~ 25% of the total expense. The Village Board has no control over the rates imposed by the other taxing bodies.

The five separate taxing bodies are:

- (1) Westchester County
- (2) Town of Eastchester

- (3) Eastchester Fire District (with billing passed through by the Town of Eastchester)
- (4) Eastchester Free Union School District OR Tuckahoe Free Union School District (with billing passed through by the Town of Eastchester)
- (5) Village of Tuckahoe

Tax on Utilities

Similar to 365 other Villages in the state of New York, Tuckahoe has imposed a 1% tax on Electric/Gas, Phone, Cable TV, and Water.

Tax on Commerce

Sales Tax in Westchester County is complicated, and is not controllable by the Village Board.

For most jurisdictions including Tuckahoe, the Sales Tax is 7.375%, dividing according to a set formula:

- 4.000% goes to New York State
- 2.183% goes to Westchester County
- 0.600% goes to the Village**
- 0.375% goes to the MTA
- 0.217% goes to the local School taxing districts

Importantly, the sales tax is collected by the county and apportioned to the various jurisdictions based on population. Thus, if a resident eats in Chappaqua or Tuckahoe, it will not matter economically because Tuckahoe will receive the same amount in any case (because it's by population, not location of store).

There is one major exception of course. The four cities in Westchester County have imposed their own sales tax of 8.375% and do NOT have to share with the other communities. Unfortunately, three of the four cities surround Tuckahoe – New Rochelle, Mt. Vernon, Yonkers – and the fourth, White Plains, is an easy ride. The CBAC hypothesizes that a significant amount of sales tax revenue is foregone by residents shopping in these cities.

Thus, if deciding between

- (a) Shopping at Lord & Taylor at Ridge Hill or Lord & Taylor at Lake Isle, residents should shop at Lake Isle, as the sales tax will be less and the Village will share in a portion!
- (b) Eating at Johnny's Pizza in Mt Vernon or Roma Pizza in Tuckahoe, residents should eat at Roma Pizza in Tuckahoe, as sales tax will be less and the Village will share in a portion of it.
- (c) Seeing a Movie at New Roc or seeing a movie in Portchester, residents should see a movie in Portchester, as the sales tax will be less and the Village will share in a portion of it.
- (d) Buying groceries at Whole Foods in White Plains or Fresh Market in Lake Isle, residents should shop at Fresh Market as sales tax will be less and the Village will share in a portion of it.
- (e) Eating at Underhill Crossing in Bronxville or An American Bistro in Tuckahoe, it does not matter economically as the sales tax rate is the same and Tuckahoe will share in sales tax revenue from both places.

Potentially, the Eastchester/Tuckahoe Chamber of Commerce should do a better job of advertising these facts, to keep Eastchester residents in Town. Also should especially strive to get residents of Crestwood

to eat in Tuckahoe and residents of New Rochelle to shop at Lake Isle, and residents of Fleetwood to visit Bronxville.

Use of Village Asset

Village Asset revenues are growing as Parking Fees have been raised and Village Hall is now more fully occupied.

The CBAC commends Mayor Ecklund and the Village Board for negotiating a long-term agreement with the Andrus Early Learning Center to use Village Hall.

Budget & Policy Recommendations

Law & Order

A Law & Order system, which is composed of the (a) laws passed plus (b) police enforcement plus (c) judicial administration, enhances the residents' quality of life only when balanced properly. Likewise, it can degrade the quality of life when this balance shifts too any extreme:

1. The system can be too lax, so that crime and hooliganism runs rampant
2. The system can be too harsh, so that residents feel as if they are constantly harassed
3. The system can be too expensive, so that residents feel as if they are beholden to the system's interests, rather than the system serving the residents

The Village of Tuckahoe is projected to spend over \$5mn providing Law & Order services for its residents, which is nearly 50% of the Village's budget. This equates to ~\$2,000 per household or 2.4% of household income. If nothing is changed, the 2013-2014 spend will be at least \$500,000 more than 2012-2013, largely due to the recently negotiated Collective Bargaining Agreement, which increased salaries by 10+%, and New York State's mandated 17% (\$200k) increase in the Village portion of pension contributions. The Citizens Budget Advisory Committee is greatly concerned about the size of these costs, and even more importantly, the trajectory of these costs; and therefore whether the system is shifting out of balance such that the residents' quality of life is negatively affected.

Recommendation 1 (Law & Order): Eliminate the Village Court by consolidating into Eastchester Town Court (\$200k in Annual Savings)

Quite simply, nobody moves to Tuckahoe because of the existence of the Village Court and the residents' quality of life is not made better by the presence of the Village Court. Therefore, it is the conclusion of the CBAC that providing court services is not a core mission of Village government, and more cost-effective alternatives should be investigated.

The CBAC is not the first group within New York State to come to this conclusion. The State of New York also recognizes this fact and has provided a very straightforward process for eliminating Village Courts, and consolidating their services in the Town Court (which in Tuckahoe's case would be Eastchester). The New York State Comptroller's Office has provided a brochure called "Justice Court Consolidation in Villages and Towns", and outlined the procedure in Village Law Section 3-301[2][a]. Once Tuckahoe eliminates its Village Court, the Eastchester Town Court would take over responsibility.

The Tuckahoe Police Department currently uses the Eastchester Town Court when a Tuckahoe Judge is not available. Chief Costanzo has indicated that, while certainly not as convenient as having the Court in the same building, the Police Department would be comfortable using the Eastchester Town Court.

In exchange for this increased responsibility, the State of New York stipulates that Eastchester would receive additional revenues. Specifically, Eastchester would now receive all fines arising from traffic and criminal violations. Tuckahoe would retain all fines from Village ordinance violations, which mostly consist of parking and building code violations. The CBAC analyzed the impact in the following table:

Violation Analysis

Type	2010	2011	2012	3-Yr Avg	\$ per	Revenue	%
Traffic	1,619	1,449	1,560	1,543	\$25	\$38,567	12%
Parking	10,809	10,479	11,510	10,933	\$25	\$273,317	88%
Total	12,428	11,928	13,070	12,475		\$311,883	

*** 2010-2012 Violation Stats from Tuckahoe Police Department Annual Report

By eliminating the Village Court, Tuckahoe would eliminate four (4) positions, including the Judge, Associate Judge, Court Clerk, and Assistant Court Clerk. The savings would be ~ \$230k per year, plus the reduction of future healthcare and pension liabilities. However, the Village would transfer approximately \$30-40,000 per year to the Town of Eastchester¹, while retaining revenue from parking violations.

To lessen the impact on the Town of Eastchester, the CBAC also recommends that the Village adjust its parking ticket policies. Currently, the Village provides a \$10 discount if a person pays the parking ticket *in person* on the *first* business day after the ticket was issued. The CBAC recommends that this be changed so that a person receives the \$10 discount if the ticket is paid *on-line* within the first *five business days* after the ticket was issued. This should substantially reduce the amount of manual processing that the Town Court Clerk's office handles.

The CBAC is confident that eliminating the Village Court does not simply transfer cost from the Village to the Town, but rather, (a) consolidates services, (b) increases efficiency, (c) lowers the overall cost to both Village and Town residents, and finally (d) does not decrease the quality of life for residents living in the Town of Eastchester or the Village of Tuckahoe.

Rec 2 (Law & Order): Reduce Over-Capacity in Police Department by Eliminating Four Power of Arrest Officer Positions (\$550k in Annual Savings)

The mission of the Tuckahoe Police Department is to “*To protect the quality of life in our community in partnership with those we serve.*” The CBAC appreciates this mission statement, especially its emphasis on *quality of life* and *partnership*, as well as Chief Costanzo's dedication to this mission. This is one reason that the Police Department enjoys a very good reputation within the Village.

However, the departmental salaries and benefits are generous when compared to the income of the median Tuckahoe household, running roughly 2x more than the average resident earns:

¹ The CBAC has estimated that Traffic Violations generate ~\$25 per violation for the Village/Town, as the State of New York mandates that most of the revenue from traffic violations goes to the State of New York.

Tuckahoe Police Department Salary and Benefit Schedule

	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	FINAL BUDGET 2012-2013	Tent Budget as of 03/22 2013-2014	5-Year Growth
Total Salary	\$ 2,377,479	\$ 2,442,622	\$ 2,294,448	\$ 2,315,655	\$ 2,573,542	8%
Overtime & Training	116,653	114,473	203,928	140,000	151,058	29%
Holiday Pay	151,165	139,612	175,856	150,008	161,857	7%
Longevity	20,975	23,900	20,175	23,300	28,675	37%
Sick Pay Incentive	13,250	13,000	16,750	15,000	15,000	13%
Retroactive Pay	-	-	72,896	-	-	
Soc Security Expense / Unemployment	292,437	297,448	316,377	300,556	309,771	6%
Health Insurance	454,933	500,654	528,756	613,614	665,403	46%
Police Retirement	425,265	426,553	494,642	628,161	825,083	94%
Total Benefits	1,474,679	1,515,640	1,829,380	1,870,640	2,156,846	46%
Benefits as % of Salary	0.62	0.62	0.80	0.81	0.84	
Total Salary & Benefits	\$ 3,852,158	\$ 3,958,262	\$ 4,123,828	\$ 4,186,295	\$ 4,730,388	23%
Number of Officers (inc Chief)	25	25	25	25	25	0%
Salary per Officer	95,099	97,705	91,778	92,626	102,942	8%
Benefits per Officer	58,987	60,626	73,175	74,826	86,274	46%
Salary & Benefits per Officer	\$ 154,086	\$ 158,330	\$ 164,953	\$ 167,452	\$ 189,216	23%
Tuckahoe Median Household Income			83,213	83,213	83,213	
Individual Officer Pay vs. Tuckahoe Household			1.98 x	2.01 x	2.27 x	

Opinions vary greatly across the Village of Tuckahoe as to the size of Police Department necessary to provide effective services, so the CBAC met with Chief Costanzo to understand the Department operations and conducted some basic analysis.

The current department consists of 24 officers plus the Chief and his assistant. According to Chief Costanzo, an appropriate level of service is to have four officers work the day shift (1 dispatcher + 3 on patrol), three officers on the swing shift (1 dispatcher + 2 on patrol), and three officers on the night shift (1 dispatcher + 2 on patrol). Using this as the baseline and ignoring, for now, the possibility of consolidation of dispatching services or policing duties across the Town of Eastchester, the TPD needs 10 officer-shifts to be covered each day; and therefore, 3,650 officer shifts to be covered each year.

After accounting for weekends, holidays, personal days, sick days, and vacations, each officer can be expected to cover 220 shifts per year.

Using these two factors – shifts needed to be covered (3,650) and officer availability (220), the TPD needs a minimum force of 16.6 officers. A summary of the analysis is below:

Tuckahoe Police Department Analysis

Shifts Needed to Be Covered				Availability of Officers		Coverage Needed			
Shift	Dispatch	Patrol	Total	Days in Year	365	Shifts Needed	Shifts / Officer	Coverage %	Officers Needed
Day	1	3	4	Less Weekends	(104)	3,650	220	100%	16.6
Swing	1	2	3	Less Holidays	(12)	3,650	220	110%	18.3
Night	1	2	3	Less Personal Days	(3)	3,650	220	120%	19.9
Total	3	7	10	Less Sick Days (est)	(6)	3,650	220	130%	21.6
				Less Vacation	(20)	3,650	220	140%	23.2
Days in Year			365			3,650	220	150%	24.9
Shifts to be Covered in Year				3,650	Shifts per Officer per Year	220			

As a further analysis, the CBAC looked at the activity level of the department using the Total Calls for Service as published in the Tuckahoe Police Department Annual Reports. The TPD responded to an average of 3,821 calls over the last three years. At a patrol/active level of 10 officer-shifts per day, this level of activity equates to ~ 1.05 calls per eight-hour officer-shift. See analysis below:

TPD Activity Analysis				
	2010	2011	2012	Avg
Total Calls for Service	3,799	3,554	4,111	3,821
Officer-Shifts Scheduled Per Year				3,650
Average Calls / Officer-Shift				1.05

According to our analysis, a police force of 16.6 officers would be the minimum size necessary based on both the number of shifts that need to be covered, as well as the level of call activity. However, officers cannot be on patrol 100% of the time, as they have training, outreach, court time, management, and other duties. Therefore, the size of the department then is determined by how much time officers spend on non-patrol time. With twenty-four (24) officers, the current TPD has a coverage ratio of 145%, and therefore, police officers are spending ~45% extra time in non-patrol functions.

Based on our analysis, the CBAC recommends that Village of Tuckahoe maintain a Police Department of 20 Officers plus the Chief and his assistant for a net reduction of 4 officers. The Police department would maintain a coverage ratio of 120%, which would mean that each officer would be able to dedicate 1 day per week to court appearances, outreach, training, or management programs.

When determining which officer positions to eliminate, the CBAC recommends beginning by eliminating a Detective and Sargent position for three reasons. First, Tuckahoe has an experienced police force with most of the officers as Grade 1 (most longevity). These officers should be able to operate in a highly capable way in a flatter organization with less management. Even after the reduction, the TPD would have 7 senior officers (2 Lt, 1 Det, 4 Sgt). Second, the TPD should maintain as many officers dedicated to preventing crime and partnering with the community as possible. If the reduction in a Detective position meant that crimes were solved a little more slowly, that is a better trade-off than taking away officers from the community. Finally, these positions are the most expensive and therefore provide the biggest improvement in the budget.

While this analysis accepts the premise that ten officer shifts are needed each day, the Village Board and Police Department should look at other staffing alternatives to reduce the number of officers shifts needed each day. These alternatives should include: (1) the use of non-uniformed personnel as dispatchers, (2) consolidating dispatching services with Eastchester and/or Bronxville, (3) utilizing only one officer on the night shift and having Eastchester/Bronxville provide back-up, (4) utilizing temporary

security personnel for events where additional people may be needed, like the Easter Egg hunt or Parades, and (5) hiring additional non-uniformed administrative assistants to help with non-patrol work.

The CBAC acknowledges its limitations in understanding in-depth the practice of law enforcement and acknowledges the high regard with which the residents currently hold the Tuckahoe Police Department is current. However, given both the immense budgetary pressures and the desire to have 10 active duty police officers each day, the TPD should be able to operate effectively with 20 officers while still maintaining its mission *“To protect the quality of life in our community in partnership with those we serve”* and the balance necessary to achieve a high quality of life.

Rec 3 (Law & Order): Maintain Police Outreach Programs

The mission of the Tuckahoe Police Department is to *“To protect the quality of life in our community in partnership with those we serve”* and there are several programs which the Police Department Sponsors to realize this mission.

A few examples include:

- Tuckahoe High school Law-Related education Program
- Tuckahoe Police Explorer Program
- Bicycle Safety Day
- Cops for Kids Kickball / Softball Tournament
- Child Passenger Safety Seat Check
- Alcohol/Drug Awareness Classes

The Tuckahoe Police Department also does a good job of maintaining a presence and communication within the Tuckahoe Housing Authority and the Tuckahoe Senior Center.

The CBAC commends the Village Police Department on their commitment to partnership with the Village community, and therefore, recommends that these programs be maintained.

Rec 4 (Law & Order): Maintain Police Emergency Response Unit (ERU)

Several residents inquired as to whether the Village of Tuckahoe really needs a “SWAT” team, so the CBAC asked Chief Costanzo about the Emergency Response Unit. Chief Costanzo first explained the Emergency Response Unit (ERU) vehicle is a converted ambulance, which was donated by the Eastchester Volunteer Ambulance Core (EVAC) so there was minimal cost associated with acquiring and outfitting the vehicle.

Chief Costanzo then explained that a properly functioning Tactical Team or Emergency Response Unit needs approximately 10-15 members to carry out any given mission swiftly, safely, and effectively as possible. The Village of Tuckahoe has five (5) officers who participate in the ERU, while the Town of Eastchester and Village of Pelham provide the additional officers. The Chief indicated that training is accomplished either through unpaid volunteer time by the Tuckahoe officers or through shift scheduling. Finally, he indicated that there are approximately four (4) calls per year where the ERU is activated.

Given that the Emergency Response Unit is a joint venture between three different Police departments, the CBAC believes that this is a good example cross-governmental coordination and efficiency of

services. Additionally, the ERU provides better safety for the residents, while helping to ensure that all Village Officers are trained in, or at least aware of, the latest thinking in Police and Tactical Techniques.

The CBAC recommends that the Village Police Department maintain the ERU.

Employee Benefits & Compensation Policies

The success of any organizations rests on the quality and dedication of the individuals who work at the organization. The Village of Tuckahoe is fortunate to have long-tenured and experienced employees, which is one reason that the residents have a positive opinion of many of the departments within Village government. Unfortunately, the Village's ability to maintain quality services is being threatened by the rising costs of pensions, healthcare, and other benefits.

The CBAC reviewed the current salary and benefit structure for Village employees. We have identified ten (10) unique recommendations which will (a) allow the Village retain and hire high-quality individuals, (b) align the interests of the employees with the interests of the Village, (c) bring benefit practices closer to private sector levels, and (d) reduce future uncertainty for the Village budget process. Although these recommendations change the structure of the compensation package, the overall levels of compensation remain similar.

Rec 5 (Benefits): Lower Number of Sick Days and Eliminate Accrual of Pay for Unused Sick Days (\$90,000 per year)

Department Heads and staff members earn paid sick leave at rate of 1.25 sick days per month and over the life of their tenure can bank days of paid sick leave. This means that staff members get 40 weeks (!!) of paid sick leave at the end of their career. In essence, employees don't really need to work 20 years to get a pension, just 19 years. For an employee making \$80,000 per year, each work day is ~\$320 per day, so 200 days would be the equivalent of a \$60,000 bonus.

From a budgetary perspective, the worst part of this is that employees 'bank' the sick leave when they first start working and are cheap (early in their careers), and then get paid out at the end of the tenure, when they are more expensive. The Village has an unfunded liability of nearly \$750,000 because of this policy, and its growing.

The CBAC estimates that this policy costs the Village nearly \$90,000 per year:

$\$50,000 \text{ avg salary} / 250 \text{ working days} = \200 per day

$\$200 \text{ per day} * 15 \text{ sick days per year} = \$3,000 \text{ benefit per employee per year}$

$\$3,000 * 30 \text{ non-CBA employees} = \$90,000 \text{ per year}$

The CBAC surmises the cause of this problem is the mentality that sick leave is a form of 'compensation', rather than a form of 'insurance'. The Village policies need to emphasize that the sick leave policy is insurance and that sick leave is available if people need it, and employees will not be dis-advantaged when sick. However, employees should not get extra compensation just for showing up to work.

To bring policies more in-line with the private sector, the CBAC makes the following recommendations:

- Lower number of sick days per employee to 6 per year (0.5 days per month) from 15 per year (1.25 days per month)
- Eliminate carry-over of any unused sick days
- Eliminate the concept of pay for unused sick days and the accrual of such days
- For current employees, freeze the accrual of sick pay at the current number of days, as it would not be fair to take away what has been accrued. But it is certainly fair to stop the further accrual of this compensation.

- Eliminate the accrual of paid sick leave in future CBAs

The savings will not necessarily show up in the budget this year. However, the savings will show up via (a) lower unfunded liabilities in the Village's finances, (b) a better baseline policy to negotiate Collective Bargaining Agreements with the various unions, (c) lower payments whenever an employee retires, and (d) lower pension obligations when an employee retires.

Rec 6 (Benefits): Eliminate 'Show-Up for Work' Bonus (\$4,000 in Annual Savings)

The previous section discussed the Village Policy on Sick Days, and the stress that that policy causes in the Village budget. In addition to the ill-conceived sick day policy, the Village provides its employees with a 'Show-Up for Work' Bonus. If an employee takes no sick days during the year, the Village of Tuckahoe pays the employee an annual bonus of \$500. If the employee takes only two or three sick days, the employee gets a \$250 annual bonus.

The net effect of the combination of both policies is that the Village is paying employees THREE times to show up for work: first, in the form of salary; second, in the form of 'Show up for Work' Bonus; and third, in the accrual of paid sick days which will be paid out upon retirement.

The CBAC recommends the Village eliminate the 'Show-Up for Work' Bonus. Further, the CBAC recommends that this bonus be eliminated from future CBAs.

Rec 7 (Benefits): Reduce Paid Holidays from 15 to 12 (\$18,000)

New York State provides its employees with 12 Paid Holidays (including 2 floating personal days), while most private sector employees follow the Stock Exchange Calendar and have 9 paid holidays plus a few floating personal days. However, the Village of Tuckahoe provides its employees with 15 paid Holidays per year:

New Year's Day	
Martin Luther King, Jr. Day	
President's Day	
Good Friday	New York State and Federal Government Open
Memorial Day	
Independence Day	
Labor Day	
Columbus Day	Stock Exchange Open
Veteran's Day	Stock Exchange Open
Thanksgiving Day	
Day after Thanksgiving	Stock Exchange, New York State & Federal Government Open
Christmas Day	
Floating Personal Day 1	
Floating Personal Day 2	
Floating Personal Day 3	

To bring the Village into line with the State of New York and private industry, the CBAC recommends:

1. Lowering the number of paid holidays to 9, by eliminating the Columbus Day, Veteran's Day, and Day after Thanksgiving Holidays
2. Maintaining the three personal (floating) holidays
3. Reflecting this new policy in all future CBAs

Rec 8 (Benefits): Maintain Vacation Schedule but Clarify Carry-Over Policy

The Village offers vacation days according to the current schedule:

	General Staff	Department Heads
After 1 st Year	10 days	15 days
After 5 th Year	15 days	20 days
After 15 th Year	20 days	

Additionally, employees may defer up to 10 days of unused vacation to the next year, which seems reasonable. However, the Village Board should clarify that a maximum of 10-days of unused vacations may be accrued. For instance, employees cannot carry over 10-days in year one and then an additional 10-days in year two to total 20-days of vacation accrual. A Use-It-Or-Lose-It Policy should be maintained.

Both the Vacation Policy and Carry-Over of 10 Vacation Days (max) Policy seem reasonable and should be maintained.

Rec 9 (Benefits): Increase Family Portion of Retiree Healthcare Contributions to 50% from 35% (\$5,000)

According to the Village Employee Manual, retirees contribute 50% towards the cost of Healthcare for individual coverage and then if required, pay 35% of the incremental cost for family coverage.

The CBAC recommends increasing the employee contribution for family coverage to 50%.

Rec 10 (Benefits): Increase Healthcare Contributions to 50% (\$90,000 in Annual Savings)

Healthcare Insurance is one of the largest and most costly benefits that the Village provides its employees. The Village pays over \$1mn per year for current employees and another \$600k for medical benefits for retirees. Unfortunately, healthcare expenses are one of the fastest growing budget items and one of the largest sources of increases and uncertainty in the budget each year.

Currently, the Village requires employees to contribute 10% of the cost for individual coverage and 25% for the cost of dependent coverage. Unfortunately, such a low contribution percentage does not align the interests of employees of the Village with the interests of the Village residents. Additionally, because the Healthcare coverage is so costly, the Village provides \$2,000 per year to employees who choose not to be covered (mostly because a spouse has other coverage). Thus, the Village is in a situation where it provides insurance that is too costly and then pays people not to use it, which creates a lose-lose situation for the Village.

Therefore, the CBAC recommends:

1. Healthcare contributions increase to 50% for both individual and dependent coverage. This matches the percentage that the Village charges its retirees.
2. The Village eliminates its 'Health Insurance Stipend' policy.
3. All future CBAs include provision for contributions of 50%

A second option would be to cap Healthcare contributions at a certain annual amount (say \$10,000 per year), and then have the employees pay for the remainder. Employees who did not use Healthcare Insurance would then receive the annual amount (\$10,000 in this example). Even in the face of rising healthcare costs, the Village would achieve cost certainty, while the employees and the Village would be aligned to find the most effective benefit package.

Rec 11 (Benefits): Eliminate Longevity Bonus Policy (\$15,000 in Annual Savings)

Currently, the city provides longevity salary bonuses according to the schedule of:

10 Years	\$400 per year
15 Years	\$500 per year
20 Years	\$600 per year

Longevity bonuses create two problems: first, it rewards individuals who simply 'stick around', rather than those who perform the best; and second, it imposes a spending 'mandate' on future boards.

The CBAC recommends that the Longevity Bonus be eliminated. Further, the CBAC recommends that this bonus be eliminated from future CBAs. The CBAC would be in favor of re-directed these monies toward the creation of an annual discretionary bonus pool to reward those employees who perform an exemplary job.

Rec 12 (Benefits): Increase Staff and Departmental Head Salaries by \$3–5,000 subject to implementation of Benefit/Longevity recommendations (\$100-\$150,000 increase in annual spend)

The CBAC recognizes that the recommendations for change in benefits, as discussed in the previous sections, will increase the cost born by Village Employees. To offset this increase, the CBAC recommends that salaries be increased by \$3,000 to \$5,000 per employee.

While the net effect of reducing benefits and increasing salary reduces the overall savings to the Village, the CBAC believes that the changes are both (a) fair to the employees, (b) aligns the interests of the employees and the residents, and (c) puts the Village on a path to fiscal sustainability.

Rec 13 (Benefits): Establish Employee Benefits Committee

Given the enormous costs of providing benefits to current employees (over \$0.52 per \$1.00 of salary), the CBAC recommends the establishment of an Employee Benefits Committee with participation by one or two department heads, the Village Treasurer (or Village Manager if established), and a Village Trustee. If appropriate, such a committee could operate as a sub-committee of the Citizens Budget Advisory Committee and with the participation of one of its members.

The goal of the Employee Benefits Committee would be to establish policies and benefits that are most practical, cost-effective, and appreciated by the current employees. The committee would also lay the groundwork for the types of benefits that should be included in future Collective Bargaining Agreements.

Rec 14 (Benefits): Change Residency Requirement to require staff to live outside of the Village borders

In 1978, the Village established an ordinance requiring Village employees to reside in the Town of Eastchester, unless a waiver was granted by the Village Board of Trustees. In general, these requirements are commonly seen to have three benefits: first, the Village employees understand the Village better and therefore can provide better service; second, Village employees would take greater pride in their work and would do a better job; and third, the Village is able to keep salaries and personal spending within the city limits. In other words, the residency requirement was seen to increase the value and flexibility that employees offered to the community. A live-in residency requirement is common in large cities, such as Detroit.

However, in small communities, the residency requirement is often reversed – employees must specifically NOT live in the community. When employees live within the community, it creates several problems. First, the pool of qualified candidates is small and nepotism can play a larger role in filling positions. Second, the employees are able to vote for the people (Trustees) who pay them. Second, the employees are neighbors and friends of other residents, and these neighbors often justify higher salaries and benefits to get the psychological reward of being seen as magnanimous and generous at the expense of other, non-neighbor residents. Unfortunately, these three conflicting interests (1) inhibit residents and Trustees from objectively evaluating the cost-benefit of services provided, (2) lead to substantially increased costs, and (3) make change very difficult to affect. In other words, a live-in residency requirement in a small community often negatively impacts the value and flexibility that the community receives.

To rectify these problems, the CBAC recommends that the residency requirement be amended to explicitly require Village employees to live outside the Village of Tuckahoe borders.

Since the Village of Tuckahoe is a desirable community to live in and there is limited vacancy in its housing stock, the CBAC anticipates no negative impact from having a few fewer people needing/wanting to live within the Village borders.

Community Enrichment

Rec 15 (Community): Expand Mandate of Library Board to Community Enrichment Board

The CBAC makes several observations: (1) as technology evolves, the use of books has declined dramatically, (2) Libraries have expanded their services to meet the needs to the community, (3) the Tuckahoe Public Library offers services far in excess of simply providing books, (4) the Tuckahoe Library Board is an active and well-functioning group, (5) the Library is often short on space for all the activities that they would like to provide, (6) the distinction between providing opportunities for Quiet Reading, Meditation, Yoga, Tai Chi, Martial Arts, and other sports is arbitrary (essentially both mental and physical enrichment are necessary), and (7) providing community enrichment activities is a worthwhile goal of a well-balanced Village.

For these reasons, the CBAC believes that Library and Library Board must transform itself into a “Community Enrichment Board” (CEB). The CEB would be responsible for all the activities of the Community Center, as well as outreach to the Tuckahoe Senior Center. The current library board already provides activities for toddlers, parents, children, young adults, families, veterans, seniors, and other residents, so it would be natural for them to take on this increased responsibility. Additionally, the CEB could administer the Dial-a-Ride program and help coordinate community programs, such as Winterfest and the Tuckahoe Trolley. Finally, we would look to the CEB to develop a medium to long-term plan to upgrade the physical facility of the community center.

Residents often talk about “consolidating government services”, but it is also important to consolidate the governance of these services. Without a consolidation of the governance, each group will naturally advocate for their own individual wishes. Compromise, coordination and cost savings all become more difficult.

The CBAC has great confidence the newly-formed Community Enrichment Board would continue the excellent tradition of the Library Board, and make the Village of Tuckahoe an even more enjoyable place for all to live.

The Village Board should also take the necessary steps to convert the Library Fund to a Community Enrichment Fund.

Rec 16 (Community): Eliminate Full-time Recreation Director (\$110,000 in Annual Savings)

The current Recreation Director responsibility comprises mostly of interacting with and scheduling the nearly 50 different organizations that use the community center.

The CBAC recommends that this position and the responsibility for providing recreation services and scheduling the Community Center be consolidated into the Community Enrichment Board. Further, the CEB should conduct a detailed audit of, among other things, how the facilities are reserved, the types of groups reserving the facilities, how such groups were referred to the Tuckahoe Recreation department, the manner in which the facilities were used, the number of participants for each group, the length of time of each use, any donation or other consideration given to reserve the space, etc.

The CEB should also determine whether a full-time Recreation Director, at an annual cost of \$110,000 with benefits, is the most cost-effective manner for the administrative and operational tasks of the community center.

Rec 17 (Community): Increase Community Enrichment (Library) Budget by \$70,000 subject to Rec 16

Given the increased mandate of the Community Enrichment Board, the CBAC recommends increasing their budget by \$70,000. Most of this increase would likely be directed towards replacing the scheduling responsibilities of the Recreation Director (if the full-time position is eliminated) and the Dial-a-Ride program; however, it would be up to the Community Enrichment Board to determine how to spend the additional funds.

Rec 18 (Community): Increase Use of Space Fees for Community Center (\$12,000)

The Community Center brings in about \$8,000 per year in usage fees. Based on some quick math, the CBAC estimates that an additional \$12,000+ in usage fees could be raised at very nominal rates.

- \$10 per hour * 6 groups/hours per day * 365 days per year = \$21,900 per year.

As part of a longer-term plan, the CEB should also investigate creating a small coffee shop in the Community Center, not as a means to create significant revenue, but rather with the goal of drawing residents to the Center, increasing the sense of ownership/community, and making it a more enjoyable place to visit.

Rec 19 (Community): Investigate Coordination of Services with Eastchester / Bronxville Library

The Community Enrichment Board should investigate coordination of services with the Eastchester and Bronxville Library. It may be possible to provide longer-hours throughout the system, by coordinating schedules better. For instance, Tuckahoe could be closed on Tuesday, but then have longer hours on Wednesday. While Eastchester could be closed on Wednesday, and then have longer hours on Thursday. And Bronxville could be closed on Thursday, but have longer hours on Tuesday. Each Library would save money, but the residents would not be severely disadvantaged as the other two libraries would be open.

Roads / Parks & Refuse / Recycling

Rec 20 (Public Works): Increase Contributions for Healthcare to 50%

The Village is currently negotiating a new Collective Bargaining Agreement with the Teamsters union, which represents the Department of Public Works employees.

During this negotiation, the Village Board should remember that one of the largest expenses, and the biggest source of uncertainty in the Village budget over the next few years, is the cost of providing Healthcare coverage. Therefore to align the interests of the employees and the interests of the Village taxpayers, Healthcare contributions should be split 50%-50%. This will encourage both parties to seek out the highest-quality, most cost-effective coverage each year.

Rec 21 (Public Works): Maintain Cross-Training

In our discussions with the Department of Public Works Head Frank DiMarco, he indicated that continues to drive for efficiency within his department. Specifically, he has been cross-training his team so that there is 100% utilization throughout the day. In the past, this has been difficult given certain provisions of the previously negotiated Collective Bargaining Agreements.

While a few residents have asked about the possibility of consolidating DPW services with the Town of Eastchester and have pointed to the study being conducted by Dobbs Ferry & Hastings-on-Hudson study, the CBAC believes that the DPW is operating effectively and efficiently.

For this year, the CBAC recommends maintaining the current DPW footprint and service levels, and re-evaluating its efficacy next year.

Rec 22 (Public Works): Maintain Trash Collection Schedule

Several residents inquired as to the necessity of having twice weekly trash collection, as this seemed like a potential luxury that could be scaled back. We spoke with the DPW Head Frank DiMarco, and he indicated that each pick-up cycle takes about four hours to conduct. Additionally, he indicated that the DPW workers were cross-trained and will provide other maintenance services after the trash pick-up cycle is completed.

Based on the high-density of residents in the Village, as well as the limited sidewalk and curb space, the CBAC recommends that current trash collection schedule be maintained. However, this policy should be re-visited next year.

Rec 23 (Parks): Consolidate Tree and Environmental Committee into the Tuckahoe Beautification Committee

As noted earlier in the document, the CBAC recommends consolidating Village Boards wherever possible. Multiple boards lead to multiple inconsistencies advocating for multiple agendas, even when the goals of the boards are similar. By consolidating governance, compromise, coordination and cost savings all become more straightforward.

The Tree and Environmental Committees of the Village both promote environmental conservation, preservation of natural resources, and smart, holistic development within the Village. As its name implies, the Tuckahoe Beautification Committee similarly sponsors projects that make Tuckahoe a more beautiful place to live and work. The CBAC believes that these are laudable missions and should continue to be prioritized within Village government.

Therefore, the CBAC recommends that (a) the Tuckahoe Beautification Committee be recognized as a formal Committee of the Village, (b) the Tree and Environmental Committees be eliminated, (c) the duties and members of the Tree and Environmental Committee be combined into the “new” Tuckahoe Beautification Committee, and (d) the Tuckahoe Beautification Committee liaise with the Director of Public Works to identify and prioritize projects which promote the enjoyment and beauty of the parks and buildings in the Village of Tuckahoe.

Rec 24 (Parks): Implement a Formal Teen Summer Employment Program (\$15,000)

The CBAC makes the following observations: (1) Youth unemployment is a chronic problem within the United States and Tuckahoe has similar issues; (2) As in all communities, Tuckahoe has a large amount of work in the summer consisting of landscaping, painting, and light maintenance; (3) it is the community’s interest to prioritize the beautification of Tuckahoe; and (5) the DPW currently hires high school and college interns during the year on an ad hoc basis.

For the reasons above, the CBAC recommends that the Village Board fund a formal “Teen Summer Employment Program” to hire 3-5 resident teenagers each year during the summer months. We estimate such a program to cost ~ \$10 / hour * 40 hours / week * 10 weeks * 3 teens = \$12,000.

The Director of Public Works would oversee the program, and these teens would help the department with maintenance projects, such as landscaping, painting, and light construction (i.e. building concrete molds). Also, the Tuckahoe Beautification Committee should also be heavily involved in the program by prioritizing projects and utilizing the Teen Summer Employment Program as its workforce to help accomplish those priorities.

Rec 25 (Parks): Transform Quarry Park to White Marble Fields (\$3,000,000 to the Village in One-time Fees)

Magic is the ability to create Something of Beauty from Nothing of Value.

In 1818, after high-quality white marble was found, the Tuckahoe Marble Quarry opened and became a major producer of marble for the world. Tuckahoe Marble helped build some of the most prestigious buildings in the world, including the Washington Monument, the Washington Square Park Memorial and the Capitol Building.

And while these great structures have been erected, Tuckahoe is now left with a huge hole in the ground near the corner of Fisher Avenue and Marbledale Road. Unfortunately, this hole in the ground serves no value to the current residents. Named Quarry Park (though not really a park as no residents can access it), it is ugly, collects trash and pollution, and potentially dangerous. It is only a matter of time before some person or child makes their way through the chain-link fence and is harmed. The liability to the Village could be immense.

Now, nearly 200 years after the Marble Quarry opened and with perfect symmetry, it's time for the Village to make some *Magic*. One of the great man-made structures of the 20th Century – the Tappan Zee Bridge – is being demolished. And the Village of Tuckahoe can benefit from this \$3.9 billion project by using the remains of the Tappan Zee Bridge to fill-in the unused, unsightly hole-in-the-ground Quarry Park and transform it into **White Marble Fields**.

In Hollywood, people talk of *Movie Magic*. The Village of Tuckahoe can make its own movie *Magic*. Imagine a documentary, shown on the History Channel, Discovery Channel, or PBS, that showcases the founding of Tuckahoe beginning with the discovery of White Marble. The documentary would show the work of the immigrants and the buildings in New York and Washington DC that were created. The documentary could help solve the legend of why the Quarry was abandoned (i.e. did they really just dig until they hit the water table?) and what's at the bottom of the quarry (i.e. is it full of construction machinery and buildings?). Finally, the documentary could showcase the technical challenges to using the Tappan Zee Bridge to create **White Marble Fields**. What a fitting tribute to the past, present, and future residents of Tuckahoe!

While this is a major undertaking and *Magic* is not easy to create, this project has many obvious benefits:

- There is perfect symmetry by replacing Tuckahoe Marble with one of the world's greatest man-made structures
- A beautiful park would be created from an unsightly catch basin of trash
- The property values of households that border the Quarry would increase
- Village liability would be lessened, as it is only a matter of time before someone is hurt in Quarry Park
- The filling in of the quarry could be accomplished in a very short time frame (perhaps as little as six months) and would minimize disruption to residents
- The remains of the Tappan Zee Bridge would be non-organic. Thus, the Village would not have to worry about methane gas or odor that would happen if filled in with normal household waste
- There would be a very large financial benefit to the Village, as the Village would be paid fees from the \$3.9 billion project (note: the Village pays over \$110k per year in dumping fees, so \$3mn is ~ 25 years of fees. Additionally, the Tappan Zee Bridge project just allocated \$10+mn for Hudson River environmental groups)
- The creation of **White Marble Fields** would be an incredible opportunity for Tuckahoe to tell its story through a documentary and other media
- The community would rally around the project, and it would be a source of pride for all residents that something great was able to be accomplished
- Tuckahoe could coordinate the project with Eastchester, which has a similar Quarry that needs to be filled near Leewood Country Club

The CBAC recommends that the Village Board expedite the process of transforming Quarry Park to **White Marble Fields** by (a) passing a resolution expresses their support for the idea, and (b) creating an Ad Hoc Village Committee to investigate the issue and take action to see it through to completion.

In 1818, a large hole was created in the ground to build beautiful man-made structures.

In 2018, a large hole was transformed into a beautiful park for all to enjoy by the remains of one of the greatest man-made structures.

Magic.

Zoning & Community Standards

From the CBAC's perspective, Building Departments and Zoning/Planning Boards exist for two simple reasons:

(a) To promote a harmonious and aesthetically pleasing community for the residents

Like Central Park or the Gardens at Versailles, a well-designed and well-maintained community promotes better flow of people and traffic, more convenient access to businesses, and a prettier environment to live in. The zoning and planning codes and boards promote these goals, and the building department helps to ensure that these goals are met.

(b) To act as a 'risk-reducing' agent for current and potential residents

The department helps to prevent shoddy construction techniques from causing harm. Since the quality of the workmanship is difficult to evaluate after the building is completed, much of this inspection is done during the construction phase. A good building department raises the value of the community because buyers know they have a lower likelihood of purchasing a poorly constructed house (similar to automobile 'lemon' laws), and thus can pay higher prices. Second, the building department enforces zoning/planning codes, and thus buyers have more certainty about the arc of development in their community and can thus pay a higher price.

As with the police department, the building department does not exist to raise revenue. Fees for building permits are put in place to moderate demand and prevent unserious builders from creating unnecessary work on the department. Also, violations that contain monetary penalties are necessary to deter illegal behaviors. Therefore, the Village should never look to raise significant revenues, or even to make the building department 'break-even', via its own fees and fines. This attitude would lead to several negative outcomes, including (1) fees that discourage development, (2) newly invented, marginally needed or even unnecessary codes, (3) a 'gotcha government' mentality which negatively the quality of life for residents and local businesses, and (4) a larger, more expensive building department.

Rather, the success of the Village's Codes/Ordinances, the Building Department and the Zoning/Planning Boards can be partially measured by the velocity at which residential and commercial real estate is developed and upgraded throughout the Village. The Village should look to increase the velocity of building improvement by enacting policies that (a) make the Village a more desirable community and (b) facilitate the improvement process via the clarity and openness of the ordinances/codes, the efficiency of zoning/planning boards, and the helpfulness of the building department.

Rec 26 (Standards): Reduce Building Fees from 3% to 1%

The quality of life for the residents is improved when new buildings are constructed and renovations occur on existing buildings. In a Village like Tuckahoe, where development has occurred over multiple generations and in a sometimes haphazard way, new development is especially important.

To encourage Capital Improvement within the Village, the Village Board should reduce the Building Fees to 1% from 3% of the value of the improvement.

While in the short-term this may reduce the amount of fee revenue, this fee revenue will be quickly recouped through (a) increased reporting of building activity, (b) increased building activity and therefore increased fees, and more importantly (c) increased valuation of properties and therefore increased real estate taxes. This is especially true as building improvements often trigger an immediate re-assessment of the property.

Rec 27 (Standards): Designate Large Scale Building Fees to Capital Improvement Fund

Currently, the Village has not set aside any monies in the Capital Improvement Fund.

The CBAC recommends that all building permit fees from large-scale improvements, defined as a project with improvement value over \$100,000, to be set aside in a Capital Improvement fund. This will ensure that these one-time fees are not used to fund the normal operating budget, but rather can be used for Capital Improvement Projects in the Village.

Rec 28 (Standards): Consolidate Planning and Sign & Awning Board (\$1,000)

As noted earlier in the document, the CBAC recommends consolidating Village Boards wherever possible. By consolidating governance, compromise, coordination and cost savings all become more straightforward.

The Planning Board plays a vital role in improving the quality of life for the residents of Tuckahoe by ensuring a high-quality development takes place and that the buildings have a desirable aesthetic appeal. The Sign & Awning Board also plays a similar role, and both Boards liaise with the building department.

The CBAC recommends the Sign & Awning Board be formally eliminated, and its duties picked up by the Village Planning Board, for the following reasons:

- (1) Consistency of planning can be maintained
- (2) A small cost savings is likely to be realized from reduced stenographer and miscellaneous fees
- (3) Reduced burden on the Building Director for evening work
- (4) Reduced cost to developers as they have a single meeting to bring architects, lawyers, etc.

Administration & Taxes

Rec 29 (Admin): Increase Budget for Website (\$20,000 Increase in Annual Spend)

The Village of Tuckahoe's website is clearly outdated and the look is unpleasant, even when compared to the low-bar of the websites of adjacent Villages.

With the outdated website, the Village is missing a way to easily communicate with and provide services to its residents. Transparency in government operations can be increased, which will lead to a more united community with a higher quality of life.

More importantly, in today's digital age, the Village website is the first and often only interaction that a person may have with Tuckahoe. The Village should use a newly re-vamped website as a part of branding to showcase what a wonderful community Tuckahoe is, which can lead to more people wanting to live and work in Tuckahoe and therefore higher property values.

Creating and maintaining a sharp, good-looking Village website that both promotes the Village's story, and increases communication and transparency within the community is not a one-time spend. It is a continual effort.

Therefore, the CBAC recommends that a specific person within the Village Government (perhaps the Village Clerk) and a Village Trustee be tasked with maintaining a high-quality website. Additionally, the Village Board should budget at least \$20,000 per year for outside consultants to create and maintain a more beautiful website.

Rec 30 (Admin): Eliminate Monthly Stipend for Village Doctor

The Village pays nearly \$9,000 per year to have a Physician available for physicals and the like. Since this position is paid as a W2 employee, the Village pays social security, unemployment insurance, and worker's comp on this position.

A more cost effective solution would be to move to a pay-per-visit model.

Rec 31 (Admin): Create Reserve Fund Line Item for future Healthcare Payments

The Village has a \$1.4mn Unfunded Liability for "Post-employment Benefits". These costs are the estimated actuarial costs for Healthcare that current employees will receive after they retire, and represent 13% of the current budget. Unfortunately, there is no cash reserve set aside for this future expense. Thus, we have a situation where the current residents are using a service today (employees' time) but not paying for it, and instead imposing a burden on future residents without offsetting the expense being created today.

The CBAC recommends that the Village Board create a "Post-Employment Benefit" Reserve Account to offset these benefits for current employees.

Rec 32 (Taxes): Eliminate 1% Utility Tax on Phone (\$20,000 decrease in Annual Revenue)

The Village imposes a 1% Utility Tax on Phone Services, which generates approximately \$20,000 per year in revenue.

Taxes should be imposed for two major reasons, either to raise money in a broad-based manner (i.e. property tax) or to discourage behavior (such as a cigarette tax) and this tax meets neither criteria. First, the tax only raises ~ \$20,000 per year so it is ineffective at raising significant revenues. Second, the Village should encourage the use of phone, wireless, and Internet services for the elderly and the poor, and therefore eliminating the tax will make those services more affordable. Additionally, the CBAC believes that simply reducing the number of tax and fee touch-points that any government imposes on its residents is good.

The CBAC recommends that the Utility Tax on Phone Services should be eliminated.

Rec 33 (Taxes): Eliminate 1% Utility Tax on Cable (\$90,000 decrease in Annual Revenue)

The Village imposes a 1% Utility Tax on Cable Services, which generates approximately \$90,000 per year in revenue.

Taxes should be imposed for two major reasons, either to raise money in a broad-based manner (i.e. property tax) or to discourage behavior (such as a cigarette tax) and this tax meets neither criteria. First, the tax only raises ~ \$90,000 per year so it is ineffective at raising significant revenues. Second, the Village should encourage the use of Cable and Internet services for the elderly and the poor, and therefore eliminating the tax will make those services more affordable. Additionally, the CBAC believes that simply reducing the number of tax and fee touch-points that any government imposes on its residents is good.

The CBAC recommends that the Utility Tax on Cable Services should be eliminated.

Rec 34 (Taxes): Maintain Utility Tax on Water & Electricity at 1%

The Village imposes a 1% Utility Tax on Water & Electricity, which generates approximately \$105,000 per year in revenue.

Taxes should be imposed for two major reasons, either to raise money in a broad-based manner (i.e. property tax) or to discourage behavior (such as a cigarette tax). In the case of Electricity and Water, it is in the Village's best interest to promote conservation and thus a Utility Tax is appropriate.

Section 20-b of General City Law and 5-530 of Village Law indicates that a Village may impose a maximum 1% tax on Utilities. According to the "October 2012 Handbook of State and Local Taxes" issued by the Office of Tax Policy Analysis of the New York State Department of Taxation and Finance, sixty (60) cities and three hundred seventy-six (376) Villages have imposed Utility Taxes.

Recommendations for Improved Transparency and Communication

Process Recommendation 1: Net-Down Library Fund Transfers from Budget Presentation

The current budget presentation shows transfers to the Library Fund in both the revenue and expense line. This has the effect of grossing up the budget by the size of these transfers (~\$442,300), and makes the Village Budget look closer to \$11mn rather than \$10.5mn. As a point of reference, the budgets of Bronxville and Elmsford do not gross up the budget.

To be clear, this is a matter of presentation and does not affect actual spending.

Process Rec 2: Post Village Budget in both Accounting form and CBAC form

Government accounting policies are very specific about the recognition of expenses and revenues. However, these policies often obscure the true costs of providing services. The CBAC form more clearly links the costs with the core missions of government. Both presentations should be provided to the residents so that it is easier for all to see where their tax dollars are being spent.

Process Rec 3: Post Trial Balances on Village Website each quarter

While the Village Budget is an important document and readily exists on the Village Website, the Trial Balances show additional information that is necessary to fully understand the Village finances. The Trial Budget shows cash flow coming into and going out of the Village funds. Additionally, the Trial Balances show unfunded liabilities such as Healthcare expenses and accruals for Paid Sick leave.

The most progressive government entities now show their actual checkbooks online. While the CBAC admires this transparency, we believe that posting the fund trial balances each quarter is a great first step towards improving transparency. Additionally, it is straightforward and uncomplicated for the Village Treasurer to produce a trial balance.

Process Rec 4: Post the Collective Bargaining Agreements on the Village Website

As with many government entities, the majority of the Village of Tuckahoe's staff is subject to collective bargaining agreements, most notably the police and public works department. The residents of Tuckahoe are entitled to see these agreements so that they can better understand the true costs and conditions that these arrangements contain.

More transparency will also allow the residents to make more informed decisions on the benefits from the services provided vs. the costs of these CBAs.

Process Rec 5: Post the Employee Manuals on the Village Website

Similar to the rationale for posting collective bargaining agreements on the Village Website, employee manuals for department heads and staff should be posted on the Village Website. By posting online, the Village can help ensure that policies and procedures make sense for the current environment.

Process Rec 6: Maintain a Capital Improvement Project Plan

No centralized Capital Improvement Project Plan exists. This creates the unfortunate situation where each year's capital spending seems rather ad hoc.

A central capital improvement plan should contain provisions for the replacement of fixed assets, such as vehicles, as well as itemized list of improvements to the roads, parks, Village Hall, DPW and Community Center. As noted earlier, the CBAC believes that the Tuckahoe Beautification Committee should work closely with the Public Works department head on creating, maintaining and prioritizing this project plan.

Process Rec 7: Eliminate the Terminology of "Departmental Income"

Quite simply, Village departments do not exist to produce "income". The departments exist to provide a service to the residents of Tuckahoe.

While fees and fines are often necessary to carry out their mandates, the use of the word "income" implies that these departments should be cost neutral. However, government is not a business and trying to be cost neutral within each department often leads to increased fees and fines. These "stealth" tax increases create an environment where police officers, building inspectors and other staff are encouraged to find ordinance breakers. Quite simply, these higher fees & fines lead to a degraded quality of life for residents.

Process Rec 8: Start Budget Process Earlier

The budget process kicked off formally in late February. However, a more appropriate cycle would entail the Village Treasurer providing each department head and the Village Board preliminary estimates in late December. This would give several more weeks for a more detailed analysis and prioritization of upcoming spend.

Process Rec 9: Start CBAC Analysis Earlier

For this year, the Citizens Budget Advisory Committee is analyzing the budget concurrently with the preparation of the 2013-2014 budget. For next year, the CBAC should aim to provide its preliminary analysis in early January and final report in early February. This would give the department heads and the Village Board 2-3 months to digest the findings before the budget needs to be passed.

For Further Investigation

Given the compressed timeline from the formation of the Citizens Budget Advisory Committee on January 12, 2013 to the presentation of this report, several issues were raised that the CBAC has not been able to investigate. These issues should be considered in future analyses.

Further Investigation 1: Hire a Village Manager

Several individuals commented that a full-time Village Manager would be able to better coordinate services and provide a more coherent approach to administering the various departments. The Village Manager would be able to look into things like Health Insurance, Employee Policies, Capital Improvement Projects, and Website development. It should be noted that Villages with smaller budgets, such as Elmsford, do employ a Village Manager.

Given that the Mayor and Village trustees are all part-time, the CBAC believes that a Village Manager would likely be an appropriate hire, but the issue needs further review.

Further Inv 2: Evaluate Real Estate Assessment and Tax Practices

Real estate taxes make up approximately two-thirds of the revenue for the Village of Tuckahoe. The assessment of property and the levying of these taxes should undergo an in-depth review.

Further Inv 3: Consolidate of CBAC and Assessment Appeal Board

In the spirit of streamlining government and allowing for a more holistic approach, it may be appropriate for the Citizens Budget Advisory Committee and the Assessment Appeal Board to be combined. The pros and cons of such a move should be evaluated.

Further Inv 4: Outsourcing of Parking Meter Collection & Ticketing

Many municipalities have outsourced parking enforcement, as well as the maintenance of parking meters. A future committee should investigate this idea further.

Further Inv 5: Transfer Fire Hydrants to Eastchester Fire Protection District

United Water of New Rochelle charges the Village of Tuckahoe \$100,000 per year for water service for fire hydrants. In the CBAC budget, this line item is consolidated under Roads & Parks and has the accounting GL code A8350.421.

By New York State Law, Villages and Towns cannot provide Fire Protection services, but rather must use a separate fire protection district. Since it is the Eastchester Fire Protection District's responsibility to provide fire protection services, the CBAC recommends that the district be responsible for the provision of fire hydrant services, including the payment of water. The Village of Tuckahoe should work with the Village of Bronxville, the Town of Eastchester, and the Eastchester Fire District to determine the proper management of this fairly large and important budget item.

Appendix: About the Citizens Budget Advisory Committee

The Citizens Budget Advisory Committee (CBAC) was established by the Village Board on January 14, 2012. The CBAC consists of three members, including the Chair. The three members are appointed by the Mayor and approved by the Village Board. Each member serves a three year term.

David Scalzo, Chair

David Scalzo first moved to Tuckahoe in 2002. He lives on Fisher Avenue with his wife Cori, and three children. He currently works in Strategy and Business Development at a Wall Street firm.

Frank Moran

Frank Moran first moved to Tuckahoe in 2000. He lives on Lake Avenue with his wife Mary, and three children. Frank is an entrepreneur and former restaurant owner.

Chris Samios

Chris Samios first moved to Tuckahoe in 2010. He lives on Gifford Avenue with his wife Maggie and two children. Chris is an attorney and works in financial services in Westchester County.

Appendix: Summary of Suggestions

Position Changes	Incremental Change
<i>Law & Order</i>	
Eliminate Village Judge Position	- \$45,000
Eliminate Acting Judge Position	- \$10,000
Eliminate Court Clerk Position	- \$75,000
Eliminate Asst Court Clerk Position	- \$60,000
Eliminate either Detective or Lt Position	- \$150,000
Eliminate Sargent Position	- \$150,000
Eliminate Two Officer Positions	- \$250,000
<i>Community Enrichment</i>	
Eliminate Recreation Director Position	-\$110,000
Net Change:	\$850,000 in Annual Savings
<i>Employee Benefits Changes</i>	
Eliminate Pay/Accrual for Unused Sick Days	- \$90,000
Eliminate Show-Up for Work Bonus	- \$4,000
Eliminate Longevity Bonus	- \$15,000
Reduce Paid Holidays from 12 to 9	- \$18,000
Increase Healthcare Contribution to 50%	- \$75,000
Eliminate Health Insurance Stipend Benefit	- \$15,000
Equalize Healthcare Contribution for Retiree Family at 50%	- \$5,000
Increase Staff Salaries by \$3-\$5,000	+ \$100,000
Net Change:	\$122,000 in Annual Savings
<i>Consolidation of Services</i>	
Expand Mandate of Library Board to become Community Enrichment Board	
Consolidate Tree, Environment, and Beautification Committees	
Consolidate Planning and Sign & Awning Committee	- \$1,000
Net Change:	\$1,000 in Annual Savings
<i>Expansion of Services</i>	
Community Enrichment Board (subject to expanded mandate)	\$50,000
Create Teen Summer Employment Program in DPW	\$15,000
Re-build and maintain Village Website	\$20,000
Net Change:	\$85,000 increase in Annual Spending
<i>One-time Capital Improvements</i>	
Transform Quarry Park to White Marble Fields	+ \$3,000,000 to Tuckahoe

Fee Changes	Incremental Change
Transfer Traffic/Criminal Fines to Eastchester	- \$30,000
Reduce Parking Fees to Encourage Online Payment	- \$20,000
Eliminate Utility Tax on Phone	- \$20,000
Eliminate Utility Tax on Cable	- \$90,000
Reduce Building Permit Fees	- \$50,000
Increase Usage Fees at Community Center	\$12,000
Net Change: \$198,000 decrease in Annual Fees/Taxes	

Appendix: Expenditure Details

CBC Mission	CBC Type			ACTUAL 2010-2011	ACTUAL 2011-2012	FINAL BUDGET 2012-2013	Tent Budget as of 03/22 2013-2014
		A1210	EXECUTIVE				
Admin	Salary	A1210.101	PERSONNEL SERVICES	\$ 7,282	\$ 7,282	\$ 7,282	\$ 7,282
Admin	Benefits	A1210.ss	Re-allocate Soc Security Expense	776	811	813	757
Admin	Misc Exp	A1210.427	EDUCATION & TRAINING				
Admin	Misc Exp	A1210.404	MATERIALS & SUPPLIES	92	332	-	-
		Subtotal		\$ 8,150	\$ 8,425	\$ 8,095	\$ 8,039
		A1010	LEGISLATIVE				
Admin	Salary	A1010.101	PERSONNEL SERVICES	\$ 19,456	\$ 20,302	\$ 20,300	\$ 20,300
Admin	Benefits	A1010.ss	Re-allocate Soc Security Expense	2,074	2,260	2,266	2,112
Admin	Misc Exp	A1010.404	MATERIALS & SUPPLIES	865	710	400	400
Admin	Misc Exp	A1010.427	EDUCATION & TRAINING	25	-	-	-
Admin	Misc Exp	A1010.428	PRINTING & ADVERTISING	4,144	1,599	1,500	750
		Subtotal		\$ 26,564	\$ 24,871	\$ 24,466	\$ 23,562
		A1355	ASSESSOR				
Admin	Salary	A1355.110	ASSESSMENT CLERK	\$ 4,820	\$ 4,820	\$ 4,820	\$ 4,820
Admin	Benefits	A1010.ss	Re-allocate Soc Security Expense	514	537	538	501
Admin	Misc Exp	A1355.404	MATERIALS & SUPPLIES	-	-	-	-
Admin	Consultants	A1355.408	OUTSIDE SERVICES	4,055	1,200	4,500	4,500
Admin	Misc Exp	A1355.410	ADVERTISEMENT	123	46	-	-
Admin	Consultants	A1355.414	STENOGRAPHER	-	-	-	-
Admin	Misc Exp	A1355.440	ASSESSOR	-	-	-	-
		Subtotal		\$ 9,512	\$ 6,603	\$ 9,858	\$ 9,821
		A1410	VILLAGE CLERK				
Admin	Salary	A1410.101	PERSONNEL SVC - VILLAGE CLERK	\$ 88,058	\$ 88,480	\$ 88,045	\$ 44,023
Admin	Salary	A1410.102	PERSONNEL SVC - DEP. VILLAGE CLERK	53,013	54,280	54,014	69,014
Admin	Salary	A1410.105	PERSONNEL SVC - RECEIPT/CLERK (P/T)	22,094	26,362	23,567	-
Admin	Salary	A1410.120	PERSONNEL SVC - RECEIPT/CLERK	-	-	-	32,000
Admin	Benefits	A1410.ss	Re-allocate Soc Security Expense	17,394	18,825	18,485	15,087
Admin	Benefits	A1410.ins	Re-allocate Health Insurance	29,784	32,003	38,315	32,901
Admin	Benefits	A1410.ers	Re-allocate Retirement	20,611	26,000	31,400	33,301
Admin	Misc Exp	A1410.201	EQUIPMENT	-	830	-	-
Admin	Misc Exp	A1410.404	MATERIALS & SUPPLIES	232	33	-	-
Admin	Misc Exp	A1410.407	REPAIRS & MAINTENANCE	-	-	500	500
Admin	Misc Exp	A1410.410	LEGAL ADVERTISEMENT	929	405	1,000	1,000
Admin	Misc Exp	A1410.417	TELEPHONE	1,090	1,149	1,000	1,000
Admin	Misc Exp	A1410.427	EDUCATION & TRAINING	-	277	500	500
		Subtotal		\$ 233,205	\$ 248,644	\$ 256,826	\$ 229,326
		A1420	VILLAGE ATTORNEY				
Admin	Salary	A1420.101	PERSONNEL SVC - ATTORNEY	\$ 54,754	\$ 54,754	\$ 54,754	\$ 54,754
Admin	Salary	A1420.102	PERSONNEL SVC - DEP. ATTORNEY	17,978	17,978	17,978	17,978
Admin	Benefits	A1420.ss	Re-allocate Soc Security Expense	7,753	8,096	8,118	7,566
Admin	Benefits	A1420.ins	Re-allocate Health Insurance	3,282	3,402	4,159	4,078
Admin	Benefits	A1410.ers	Re-allocate Retirement	2,271	2,764	3,408	4,128
Admin	Misc Exp	A1420.404	MATERIALS & SUPPLIES	-	-	-	-
Admin	Consultants	A1420.408	OUTSIDE SERVICES	-	-	-	-
Admin	Misc Exp	A1420.416	CODE ORDINANCES - UPDATES	4,948	1,690	4,000	3,000
Admin	Misc Exp	A1420.417	TELEPHONE	4	4	-	-
Admin	Misc Exp	A1420.441	MEMBERSHIP DUES	-	-	-	-
Admin	Consultants	A1935.437	LEGAL FEES - PROFESSIONAL FEES	86,458	92,529	55,000	55,000
		Subtotal		\$ 177,448	\$ 181,217	\$ 147,417	\$ 91,504
		A1325	TREASURER				
Admin	Salary	A1325.101	PERSONNEL SVC - TREASURER	\$ 80,088	\$ 85,132	\$ 81,600	\$ 81,600
Admin	Benefits	A1325.ss	Re-allocate Soc Security Expense	8,538	9,476	9,107	8,488
Admin	Benefits	A1325.ins	Re-allocate Health Insurance	14,619	16,110	18,877	18,510
Admin	Benefits	A1325.ers	Re-allocate Retirement	10,117	13,088	15,470	18,736
Admin	Misc Exp	A1325.404	MATERIALS & SUPPLIES	55	281	-	-
Admin	Consultants	A1325.408	PAYROLL & MISCELLANEOUS SERVICES	9,150	11,288	9,000	9,000
Admin	Misc Exp	A1325.410	LEGAL ADVERTISEMENT	-	2,873	2,800	2,800
Admin	Misc Exp	A1325.417	TELEPHONE	36	57	75	75
Admin	Misc Exp	A1325.427	EDUCATION & TRAINING	491	1,957	1,000	750
		Subtotal		\$ 123,094	\$ 140,261	\$ 137,929	\$ 139,960

		A1450	ELECTIONS				
Admin	Misc Exp	A1450.404	MATERIALS & SUPPLIES	\$ 297	\$ 301	\$ 500	\$ 500
Admin	Misc Exp	A1450.410	ADVERTISEMENT	304	159	175	175
Admin	Misc Exp	A1450.430	RENTAL/POLLING	630	665	700	700
Admin	Misc Exp	A1450.431	VOTING MACHINES	-	100	250	250
Admin	Consultants	A1450.437	PROFESSIONAL FEES	1,890	1,773	3,200	3,200
Admin	Misc Exp	A1450.492	CONTR/MISC. - CUSTODIAN	1,400	1,300	1,300	1,300
Subtotal				\$ 4,521	\$ 4,298	\$ 6,125	\$ 6,125
		CENTRAL COMMUNICATIONS / DATA PROCESSING					
Admin	Misc Exp	A1650.459	HIGH SPEED DATA (T1)	\$ 4,099	\$ 3,849	\$ 5,000	\$ 5,000
Admin	Misc Exp	A1650.460	VOICE SYSTEM/CENTREX	11,650	10,970	11,500	11,500
Admin	Misc Exp	A1650.461	WEBSITE MAINTENANCE	3,000	3,144	3,000	3,000
Admin	Misc Exp	A1985.201	CENTRAL DATA PROCESSING - EQUIPMEN	618	2,740	5,000	5,000
Admin	Misc Exp	A1985.453	COMPUTER SOFTWARE	5,173	8,394	8,500	8,500
Admin	Misc Exp	A1985.455	SYSTEMS SUPPORT	17,672	26,133	18,000	18,000
Admin	Misc Exp	A7140.201	CABLE EQUIPMENT	2,130	1,762	3,000	3,000
Admin	Misc Exp	A7140.408	OUTSIDE SERVICES - CABLE	20,570	19,695	18,000	18,000
Admin	Misc Exp	A7140.413	ELECTRICITY	1,691	1,640	2,000	2,000
Subtotal				\$ 66,603	\$ 78,327	\$ 74,000	\$ 74,000
		A1987	OFFICE SUPPLIES				
Admin	Misc Exp	A1987.404	MATERIALS & SUPPLIES	\$ 35,892	\$ 30,791	\$ 26,500	\$ 26,500
Admin	Misc Exp	A7140.404	MATERIALS & SUPPLIES	60	227	400	400
Subtotal				35,952	31,018	26,900	26,900
		VARIOUS ADMIN					
Admin	Consultants	A1320.437	AUDITOR - PROFESSIONAL FEES	\$ 31,775	\$ 31,775	\$ 31,775	\$ 31,775
Admin	Consultants	A1380.408	FISCAL AGENT FEES - OUTSIDE SERVICES	575	350	500	500
Admin	Consultants	A1430.408	RECORDS MGMT - OUTSIDE SERVICES	-	-	500	500
Admin	Consultants	A1440.415	ENGINEERING - CONSULTANT FEES	-	9,525	1,000	1,000
Admin	Misc Exp	A1910.467	LIABILITY INSURANCE	209,645	212,480	223,104	223,104
Admin	Misc Exp	A1920.439	MUNICIPAL ASSOCIATION DUES	7,690	6,146	4,000	4,000
Admin	Misc Exp	A1935.437	JUDGEMENTS & CLAIMS	-	-	-	-
Admin	Consultants	A8090.415	ENVIRONMENTAL - CONTROL CONSULTAN	-	-	-	-
Subtotal				\$ 249,685	\$ 260,276	\$ 260,879	\$ 260,879
		A1620	BUILDINGS - VILLAGE HALL				
Admin	Salary	A1620.110	MAINTENANCE - PART-TIME	\$ -	\$ -	\$ -	\$ 7,800
Admin	Salary	A1620.114	MAINTENANCE - OVERTIME	\$ 16,624	\$ 15,416	\$ 16,000	\$ 16,000
Admin	Benefits	A1620.ss	Re-allocate Soc Security Expense	-	-	-	811
Admin	Benefits	A1620.ins	Re-allocate Health Insurance	-	-	-	1,769
Admin	Benefits	A1620.ers	Re-allocate Retirement	-	-	-	1,791
Admin	Misc Exp	A1620.201	EQUIPMENT	479	7,092	15,000	15,000
Admin	Misc Exp	A1620.404	MATERIALS & SUPPLIES	2,320	6,936	6,000	8,000
Admin	Misc Exp	A1620.405	HEATING	24,333	18,690	15,000	18,000
Admin	Misc Exp	A1620.407	REPAIRS & MAINTENANCE	25,292	38,162	15,150	15,150
Admin	Consultants	A1620.408	OUTSIDE SERVICE - CLEANING	12,070	11,612	8,000	-
Admin	Misc Exp	A1620.409	ELEVATOR MAINTENANCE	-	695	13,600	5,000
Admin	Misc Exp	A1620.413	ELECTRICITY	67,650	65,614	64,000	65,000
Admin	Misc Exp	A1620.418	CONTRACTUAL/WATER	2,301	2,858	2,000	4,000
Admin	Prop Taxes	A1620.re	Re-allocate from Tax on Village Property	42,381	45,155	43,750	43,750
Admin	Re-allocated	A1620.re2	Re-allocate cost of maintenance	67,548	71,653	75,196	76,481
Admin	Re-allocated	A1620.re3	Re-allocate Cost of Village Hall to Law and Or	(173,998)	(189,255)	(182,464)	(185,702)
Subtotal				\$ 260,997	\$ 283,883	\$ 273,696	\$ 278,552

		A1110	JUDICIAL				
Law & Order	Salary	A1110.101	JUDGE	\$ 30,016	\$ 30,016	\$ 30,016	\$ 30,016
Law & Order	Salary	A1110.102	ACTING JUSTICE	7,506	7,506	7,506	7,506
Law & Order	Salary	A1110.103	COURT CLERK	51,428	52,657	52,400	52,400
Law & Order	Salary	A1110.104	ASST. COURT CLERK	34,993	35,595	35,653	44,567
Law & Order	Salary	A1110.105	PART-TIME	-	300	800	800
Law & Order	Benefits	A1110.ss	Re-allocate Soc Security Expense	13,213	14,033	14,105	14,073
Law & Order	Benefits	A1110.ins	Re-allocate Health Insurance	22,625	23,800	29,050	30,508
Law & Order	Benefits	A1110.ers	Re-allocate Retirement	15,657	19,336	23,807	30,879
Law & Order	Misc Exp	A1110.201	EQUIPMENT	-	-	1,500	1,500
Law & Order	Misc Exp	A1110.404	MATERIALS & SUPPLIES	5,901	4,948	3,000	3,000
Law & Order	Misc Exp	A1110.407	REPAIRS & MAINTENANCE	1,200	1,050	1,200	1,200
Law & Order	Consultants	A1110.408	OUTSIDE SERVICES	2,372	3,882	4,000	3,000
Law & Order	Consultants	A1110.414	COURT STENOGRAPHER	13,650	12,900	11,500	11,500
Law & Order	Misc Exp	A1110.417	TELEPHONE	82	94	100	100
Law & Order	Misc Exp	A1110.427	EDUCATION & TRAINING	982	1,358	2,500	2,500
			Subtotal	\$ 199,624	\$ 207,476	\$ 217,136	\$ 233,550
		A3120	POLICE DEPARTMENT				
Law & Order	Salary	A3120.101	PERSONNEL SVC - POWER OF ARREST	\$ 2,442,622	\$ 2,294,448	\$ 2,315,655	\$ 2,573,542
Law & Order	Salary	A3120.107	TYPIST CLERK/SECRETARY	45,992	47,091	46,860	46,860
Law & Order	Salary	A3120.108	JAIL MATRON	230	320	919	919
Law & Order	Salary	A3120.110	PART-TIME	-	-	-	-
Law & Order	Salary	A3120.112	SCHOOL GUARDS	10,426	10,900	1,200	-
Law & Order	Salary	A3120.114	OVERTIME & TRAINING	114,473	203,928	140,000	151,058
Law & Order	Salary	A3120.115	HOLIDAY PAY	139,612	175,856	150,008	161,857
Law & Order	Salary	A3120.116	LONGEVITY	23,900	20,175	23,300	28,675
Law & Order	Salary	A3120.119	SICK PAY INCENTIVE	13,000	16,750	15,000	15,000
Law & Order	Salary	A3120.150	RETROACTIVE PAY	-	72,896	-	-
Law & Order	Benefits	A3120.ss	Re-allocate Soc Security Expense	297,448	316,377	300,556	309,771
Law & Order	Benefits	A3120.ins	Re-allocate Health Insurance	500,654	528,756	613,614	665,403
Law & Order	Benefits	A3120.prs	Re-allocate Police retirement	426,553	494,642	628,161	825,083
Law & Order	Benefits	A3120.ers	Re-allocate ERS retirement	5,810	7,240	8,884	10,759
Law & Order	Misc Exp	A3120.201	EQUIPMENT	12,890	67,585	38,500	12,500
Law & Order	Misc Exp	A3120.403	INVESTIGATION	2,380	2,270	2,400	2,400
Law & Order	Misc Exp	A3120.404	MATERIALS & SUPPLIES	37,892	40,888	40,250	40,250
Law & Order	Misc Exp	A3120.406	FUEL - POLICE VEHICLES	31,041	38,712	34,000	34,000
Law & Order	Misc Exp	A3120.407	REPAIRS & MAINTENANCE	17,424	34,266	17,250	17,250
Law & Order	Misc Exp	A3120.410	LEGAL ADVERTISING	-	106	150	150
Law & Order	Misc Exp	A3120.417	TELEPHONE	9,249	7,969	11,000	11,000
Law & Order	Misc Exp	A3120.419	ENERGY & TRAFFIC LIGHTS	3,788	1,944	5,500	5,500
Law & Order	Misc Exp	A3120.423	CONTRACTUAL/UNIFORMS	20,410	21,693	21,275	22,875
Law & Order	Misc Exp	A3120.424	RADIO MAINTENANCE	8,107	7,968	8,550	8,550
Law & Order	Misc Exp	A3120.425	TRAFFIC CONTROL	10,369	9,270	8,500	8,500
Law & Order	Misc Exp	A3120.427	EDUCATION & TRAINING	966	1,854	4,250	4,250
Law & Order	Misc Exp	A3120.428	PRINTING & ADVERTISING	150	-	200	200
Law & Order	Misc Exp	A3120.438	MISCELLANEOUS	6,938	6,298	7,250	7,250
Law & Order	Misc Exp	A3120.444	CARE OF ANIMALS	791	552	1,600	1,600
Law & Order	Misc Exp	A3120.453	COMPUTER SOFTWARE	10,105	10,425	11,250	11,250
Law & Order	Misc Exp	A3120.458	CHIEFS EXPENDITURES	3,072	2,994	3,325	3,325
Law & Order	Misc Exp	A3640.489	CIVIL DEFENSE/AUXILIARY POLICE	812	825	500	500
Law & Order	re-allocate	A3120.re	re-allocate Cost of Village Hall	173,998	189,255	182,464	185,702
			Subtotal	\$ 4,371,102	\$ 4,634,253	\$ 4,642,372	\$ 5,165,978
		A3220	ON STREET PARKING				
Use of Village A	Salary	A3220.110	PART-TIME	\$ 2,480	\$ 3,420	\$ 3,200	\$ 3,200
Use of Village A	Salary	A3220.113	MAINTENANCE PERSON	91,901	94,098	93,636	93,636
Use of Village A	Salary	A3220.114	OVERTIME	2,050	2,395	3,000	3,000
Use of Village A	Benefits	A3220.ss	Re-allocate Soc Security Expense	10,280	11,121	11,143	10,385
Use of Village A	Benefits	A3220.ins	Re-allocate Health Insurance	16,776	17,806	21,661	21,241
Use of Village A	Benefits	A3220.ers	Re-allocate ERS retirement	11,609	14,466	17,752	21,499
Use of Village A	Misc Exp	A3220.423	CONTRACTUAL/UNIFORMS	-	-	1,000	1,000
Use of Village A	Misc Exp	A3220.426	METERS-MAINT/REPLACE	2,428	4,087	4,000	4,000
Use of Village A	Re-allocated	A3220.re	Re-allocate portion to Admin Building	(67,548)	(71,653)	(75,196)	(76,481)
Use of Village A	Re-allocated	A3220.re	Re-allocate portion to Community Center	(27,019)	(28,661)	(30,078)	(30,592)
			Subtotal	\$ 137,524	\$ 147,394	\$ 155,392	\$ 157,961
		A3320	OFF STREET PARKING				
Use of Village A	Salary	A3320.117	PARKING ENFORCEMENT	\$ 36,494	\$ 38,539	\$ 38,000	\$ 38,000
Use of Village A	Benefits	A3320.ss	Re-allocate Soc Security Expense	3,890	4,290	4,241	3,953
Use of Village A	Benefits	A3320.ins	Re-allocate Health Insurance	6,662	7,293	8,791	8,620
Use of Village A	Benefits	A3320.ers	Re-allocate ERS retirement	4,610	5,925	7,204	8,725
Use of Village A	Misc Exp	A3320.416	SIGNS	4,000	4,000	4,000	4,000
Use of Village A	Misc Exp	A3320.426	METERS-MAINT/REPLACE	-	-	-	-
			Subtotal	\$ 55,656	\$ 60,046	\$ 62,236	\$ 63,298

		A1622	BUILDINGS - DPW								
Roads / Parks	Misc Exp	A1622.404	MATERIALS & SUPPLIES	\$	2,043	\$	2,173	\$	2,000	2,000	
Roads / Parks	Misc Exp	A1622.405	HEATING		12,652		8,982		8,000	8,000	
Roads / Parks	Misc Exp	A1622.407	REPAIRS & MAINTENANCE		1,600		6,441		4,000	4,000	
Roads / Parks	Misc Exp	A1622.413	ELECTRICITY		3,383		8,548		4,096	12,000	
Roads / Parks	Misc Exp	A1622.418	CONTRACTUAL/WATER		-		2,062		2,000	2,000	
Roads / Parks	Prop Taxes	A1622.re	Re-allocate from Tax on Village Property		21,190		22,577		21,875	21,875	
			Subtotal	\$	40,868	\$	50,783	\$	41,971	\$	49,875
		A5010	HIGHWAY ADMINISTRATION								
Roads / Parks	Salary	A5010.101	PERSONNEL SVC - SUPT	\$	88,722	\$	90,837	\$	88,698	\$	-
Roads / Parks	Benefits	A1010.ss	Re-allocate Soc Security Expense		9,458		10,111		9,899		-
Roads / Parks	Benefits	A5010.ins	Re-allocate Health Insurance		16,195		17,189		20,519		
Roads / Parks	Benefits	A5010.ers	Re-allocate Retirement		11,207		13,965		16,816		-
Roads / Parks	Misc Exp	A5010.201	EQUIPMENT		449		460		500		500
Roads / Parks	Misc Exp	A5010.404	MATERIALS & SUPPLIES		2,491		1,463		750		750
Roads / Parks	Misc Exp	A5010.410	ADVERTISEMENT		94		-		150		150
Roads / Parks	Consultants	a5010.415	CONSULTANT/OUTSIDE SERVICES		-		3,017		-		-
Roads / Parks	Misc Exp	A5010.417	TELEPHONE		10,932		12,274		9,500		9,500
Roads / Parks	Misc Exp	A5010.427	EDUCATION & TRAINING		-		-		1,000		1,000
Roads / Parks	re-allocate	A5010.re3	Re-allocate Cost of DPW Building								
			Subtotal	\$	139,549	\$	149,316	\$	147,832	\$	11,900
		A5110	STREET MAINTENANCE								
Roads / Parks	Salary	A5110.101	PERSONNEL SERVICES	\$	533,061	\$	538,820	\$	530,738	\$	736,782
Roads / Parks	Salary	A5110.110	PART-TIME		24,610		32,150		40,000		40,000
Roads / Parks	Salary	A5110.114	OVERTIME		27,398		60,027		34,000		39,000
Roads / Parks	Salary	A5110.123	TROLLEY DRIVERS		9,073		11,610		15,000		15,000
Roads / Parks	Salary	A5110.140	SHIFT DIFFERENTIAL		3,685		3,445		3,300		3,300
Roads / Parks	Benefits	A5110.ss	Re-allocate Soc Security Expense		63,730		71,911		69,537		86,764
Roads / Parks	Benefits	A5110.ins	Re-allocate Health Insurance		106,799		119,405		139,895		185,055
Roads / Parks	Benefits	A5010.ers	Re-allocate Retirement		73,907		97,007		114,650		187,308
Roads / Parks	Misc Exp	A5110.201	EQUIPMENT		35,463		3,362		30,000		30,000
Roads / Parks	Misc Exp	A5110.202	EQUIPMENT-SAFETY		4,758		5,044		4,890		4,890
Roads / Parks	Misc Exp	A5110.404	MATERIALS & SUPPLIES		72,558		62,380		50,000		50,000
Roads / Parks	Misc Exp	A5110.406	FUEL-TRUCKS		10,820		12,041		9,000		9,000
Roads / Parks	Misc Exp	A5110.407	REPAIRS & MAINTENANCE		62,776		68,190		48,000		48,000
Roads / Parks	Misc Exp	A5110.410	ADVERTISING		85		-		150		150
Roads / Parks	Consultants	A5110.415	OUTSIDE/CONTRACT SERVICES		22,469		35,067		14,250		14,250
Roads / Parks	Misc Exp	A5110.416	STREET SIGNS		1,066		105		950		950
Roads / Parks	Misc Exp	A5110.419	ENERGY & STREET LIGHTS		71,694		65,704		50,000		50,000
Roads / Parks	Misc Exp	A5110.427	EDUCATION & TRAINING		2,581		3,380		3,000		3,000
Roads / Parks	Misc Exp	A5110.433	LIGHTING & INSTALLATION		42,063		5,165		5,000		5,000
Roads / Parks	Consultants	A5110.437	PROFESSIONAL FEES		-		-		-		-
Roads / Parks	Misc Exp	A5110.442	STREET RESURFACING		103,922		34,667		60,800		60,800
Roads / Parks	Misc Exp	A5110.443	TREE PURCHASES		15,976		17,851		15,000		15,000
			Subtotal	\$	1,288,493	\$	1,247,331	\$	1,238,160	\$	1,584,249
		A5142	SNOW REMOVAL								
Roads / Parks	Salary	A5142.101	PERSONNEL SERVICES	\$	37,327	\$	3,755	\$	25,000	\$	25,000
Roads / Parks	Benefits	A5142.ss	Re-allocate Soc Security Expense		3,979		418		2,790		2,601
Roads / Parks	Benefits	A5142.ins	Re-allocate Health Insurance		6,814		711		5,783		5,671
Roads / Parks	Benefits	A5010.ers	Re-allocate Retirement		4,715		577		4,740		5,740
Roads / Parks	Misc Exp	A5142.201	EQUIPMENT		-		-		-		-
Roads / Parks	Misc Exp	A5142.404	MATERIALS & SUPPLIES		41,983		9,798		30,000		30,000
Roads / Parks	Misc Exp	A5142.407	REPAIRS & MAINTENANCE		23,947		7,798		20,000		20,000
Roads / Parks	Consultants	A5142.415	OUTSIDE/CONTRACTUAL SERVICES		-		-		-		-
			Subtotal	\$	118,765	\$	23,057	\$	88,313	\$	89,012
		A8120	SANITARY SEWER								
Roads / Parks	Salary	A8120.101	PERSONNEL SERVICES	\$	132,078	\$	154,259	\$	63,697	\$	63,697
Roads / Parks	Salary	A8120.114	OVERTIME		4,605		3,872		2,000		2,000
Roads / Parks	Salary	A8120.140	SHIFT DIFFERENTIAL		245		155		250		250
Roads / Parks	Benefits	A8120.ss	Re-allocate Soc Security Expense		14,597		17,618		7,360		6,860
Roads / Parks	Benefits	A8120.ins	Re-allocate Health Insurance		24,995		29,953		15,256		14,960
Roads / Parks	Benefits	A5010.ers	Re-allocate Retirement		17,297		24,334		12,503		15,142
Roads / Parks	Misc Exp	A8120.201	EQUIPMENT		2,252		-		-		-
Roads / Parks	Misc Exp	A8120.202	EQUIPMENT - SAFETY		-		350		350		350
Roads / Parks	Misc Exp	A8120.404	MATERIALS & SUPPLIES		6,426		8,275		7,600		7,600
Roads / Parks	Misc Exp	A8120.407	REPAIR & MAINTENANCE		2,593		739		2,000		2,000
			Subtotal	\$	205,088	\$	239,556	\$	111,016	\$	112,858
			ROADS / PARKS - MISC								
Roads / Parks	Misc Exp	A5180.201	Street Lights - EQUIPMENT	\$	825	\$	-	\$	1,000	\$	1,000
Roads / Parks	Misc Exp	A5180.401	Street Lights - LIGHTING USAGE		10,148		9,842		8,500		8,500
Roads / Parks	Misc Exp	A8350.421	WATER SERVICE/PIPE RENT		94,297		114,654		100,000		130,000
Roads / Parks	Misc Exp	A7140.414	WATER - FOUNTAINS IN PARKS		-		-		100		100
			Subtotal	\$	105,270	\$	124,496	\$	109,600	\$	139,600

	A8160	REFUSE/RECYCLING					
Refuse / Recycl Salary	A8160.101	PERSONNEL SERVICES	\$ 434,741	\$ 440,343	\$ 432,724	\$ 372,462	
Refuse / Recycl Benefits	A8160.ss	Re-allocate Soc Security Expense	46,344	49,014	48,296	38,745	
Refuse / Recycl Benefits	A8160.ins	Re-allocate Health Insurance	79,358	83,327	100,103	84,490	
Refuse / Recycl Benefits	A5010.ers	Re-allocate Retirement	54,917	67,697	82,039	85,520	
Refuse / Recycl Misc Exp	A8160.201	EQUIPMENT	4,691	-	-	-	
Refuse / Recycl Misc Exp	A8160.404	MATERIALS & SUPPLIES	5,302	11,556	8,000	8,000	
Refuse / Recycl Misc Exp	A8160.406	FUEL - SANITATION EQUIPMENT	34,097	33,059	25,000	25,000	
Refuse / Recycl Misc Exp	A8160.407	REPAIRS & MAINTENANCE	57,302	48,484	40,000	40,000	
Refuse / Recycl Misc Exp	A8160.410	ADVERTISEMENT	210	-	250	250	
Refuse / Recycl Misc Exp	A8160.423	CONTRACTUAL/UNIFORMS	10,585	11,000	11,000	11,000	
Refuse / Recycl Misc Exp	A8160.445	DUMPING FEES-WESTCHESTER COUNTY	92,060	70,655	76,000	76,000	
Refuse / Recycl Misc Exp	A8160.472	DUMPING FEES-CONSTRUCTION DEBRIS	1,859	12,906	2,000	2,000	
Refuse / Recycl Misc Exp	A8160.473	DUMPING FEES-STREET SWEEPING	10,240	19,129	8,000	8,000	
Refuse / Recycl Misc Exp	A8160.474	DUMPING FEES-COMPOST SITE	-	14,598	20,000	20,000	
		Subtotal	\$ 831,706	\$ 861,768	\$ 853,412	\$ 771,467	
	A7141	RECREATION ADMINISTRATION					
Community Enr Salary	A7141.101	RECREATION DIRECTOR	\$ 74,081	\$ 75,852	\$ 75,480	\$ 75,480	
Community Enr Benefits	A7141.ss	Re-allocate Soc Security Expense	7,897	8,443	8,424	7,852	
Community Enr Benefits	A7141.ins	Re-allocate Health Insurance	13,523	14,354	17,461	17,122	
Community Enr Benefits	A7141.ers	Re-allocate Retirement	9,358	11,661	14,310	17,331	
Community Enr Misc Exp	A7141.404	MATERIALS & SUPPLIES	29	9	1,500	1,500	
Community Enr Misc Exp	A7141.417	TELEPHONE	2,299	2,340	1,450	1,450	
Community Enr Consultants	A7141.461	RECREATION SUPERVISORS	2,534	2,574	5,000	5,000	
Community Enr Misc Exp	A7140.447	CELEBRATIONS	2,324	4,903	2,500	2,500	
Community Enr Misc Exp	A7140.449	AFTER SCHOOL CARE	500	-	500	500	
Community Enr Misc Exp	A7140.450	DIAL-A-RIDE	14,950	13,800	15,000	15,000	
		Subtotal	\$ 127,495	\$ 133,936	\$ 141,625	\$ 143,734	
	A1621	BUILDINGS - COMMUNITY CENTER					
Community Enr Salary	A1621.110	MAINTENANCE - PART-TIME	\$ -	\$ -	\$ -	\$ 7,800	
Community Enr Benefits	A1621.ss	Re-allocate Soc Security Expense	-	-	-	811	
Community Enr Benefits	A1621.ins	Re-allocate Health Insurance	-	-	-	1,769	
Community Enr Benefits	A1621.ers	Re-allocate Retirement	-	-	-	1,791	
Community Enr Misc Exp	A1621.404	MATERIALS & SUPPLIES	2,738	1,683	1,500	2,000	
Community Enr Misc Exp	A1621.405	HEATING	8,953	7,601	7,000	7,000	
Community Enr Misc Exp	A1621.407	REPAIRS & MAINTENANCE	8,023	12,025	8,000	8,000	
Community Enr Consultants	A1621.408	OUTSIDE SERVICE - CLEANING	13,296	13,040	8,000	-	
Community Enr Misc Exp	A1621.413	ELECTRICITY	20,295	19,684	18,500	18,500	
Community Enr Misc Exp	A1621.418	CONTRACTUAL/WATER	1,216	1,894	1,200	1,600	
Community Enr Prop Taxes	A1621.re	Re-allocate from Tax on Village Property	21,190	22,577	21,875	21,875	
Community Enr Re-allocated	A1621.re2	Re-allocate cost of maintenance	27,019	28,661	30,078	30,592	
		Subtotal	\$ 102,730	\$ 107,166	\$ 96,153	\$ 101,739	
	L7410	LIBRARY					
Community Enr Salary	L7410.101	PERSONNEL - DIRECTOR	\$ 71,798	\$ 81,082	\$ 70,000	\$ 70,000	
Community Enr Salary	L7410.109	PERSONNEL - LIBRARIAN	59,724	35,361	27,407	27,407	
Community Enr Salary	L7410.122	PERSONNEL - P/T HOURLY CLERKS	27,599	30,814	26,000	26,000	
Community Enr Salary	L7410.124	PERSONNEL - LIBRARY CLERK	7,916	-	-	-	
Community Enr Salary	L7410.125	PERSONNEL - SR. LIBRARY CLERK	24,063	24,397	24,277	24,277	
Community Enr Salary	L7410.126	PERSONNEL - CHILD LIBRARIAN	44,178	44,745	44,525	44,525	
Community Enr Salary	L7410.127	PERSONNEL - TEEN LIBRARIAN	5,450	13,498	10,400	10,400	
Community Enr Salary	L7410.128	PERSONNEL - P/T LIBRARIANS	13,767	18,202	8,000	8,000	
Community Enr Salary	L7410.129	PERSONNEL - LIBRARY CLERK	34,574	35,053	34,881	34,881	
Community Enr Salary	L7410.130	PERSONNEL - STAFF ASSISTANT	46,582	47,228	46,996	46,996	
Community Enr Salary	L9090.191	LONGEVITY/SICK PAY	20,100	20,100	20,100	20,100	
Community Enr Benefits	L9010.801	EMPLOYEE RETIREMENT	26,412	27,302	26,412	26,412	
Community Enr Benefits	L9030.802	SOCIAL SECURITY TAX	1,803	1,803	1,803	1,803	
Community Enr Benefits	L9040.803	WORKERS COMPENSATION	52,321	52,321	52,321	52,321	
Community Enr Benefits	L9060.807	MED/DENT/LIFE/MIS INSURANCE	2,500	2,400	2,500	2,500	
Community Enr Misc Exp	L7410.201	EQUIPMENT	1,021	1,859	100	100	
Community Enr Misc Exp	L7410.203	LIBRARY SYSTEM EQUIPMENT	31,241	31,520	33,928	33,928	
Community Enr Misc Exp	L7410.404	MATERIALS & SUPPLIES	5,306	6,737	3,000	3,000	
Community Enr Consultants	L7410.408	OUTSIDE SERVICES	1,727	1,242	500	500	
Community Enr Misc Exp	L7410.417	TELEPHONE	1,399	1,187	1,500	1,500	
Community Enr Misc Exp	L7410.427	CULTURE & EDUCATION	256	384	100	100	
Community Enr Misc Exp	L7410.434	BOOKS & PROCESS	22,301	22,073	22,000	22,000	
Community Enr Misc Exp	L7410.435	PERIODICALS	-	1,125	1,000	1,000	
Community Enr Misc Exp	L7410.438	STAFF DEVELOPMENT	308	547	100	100	
Community Enr Misc Exp	L7410.452	AUDIO/VISUAL	5,269	3,575	1,000	1,000	
		Subtotal	507,615	504,555	458,850	458,850	
	A9901	TRANSFER TO LIBRARY FUND					
Community Enr Library	A9901.901	TRANSFER TO LIBRARY	\$ 471,500	\$ 471,500	\$ 442,350	\$ 442,350	
Community Enr Library	A9901.re	Re-allocate to Library Revenue	\$ (471,500)	\$ (471,500)	\$ (442,350)	\$ (442,350)	

		A3620	BUILDING INSPECTOR				
Standards	Salary	A3620.101	BUILDING INSPECTOR	\$ 86,917	\$ 88,975	\$ 89,561	\$ 89,561
Standards	Salary	A3620.102	CODE ENFORCEMENT OFFICER	24,317	27,261	26,099	26,099
Standards	Salary	A3620.114	PART TIME	163	255	500	500
Standards	Salary	A3620.120	CLERICAL - ASSISTANT	34,076	34,891	34,720	34,720
Standards	Benefits	A3620.ss	Re-allocate Soc Security Expense	15,508	16,850	16,840	15,695
Standards	Benefits	A3620.ins	Re-allocate Health Insurance	26,525	28,598	34,788	34,113
Standards	Benefits	A3620.ers	Re-allocate Retirement	18,356	23,234	28,510	34,528
Standards	Misc Exp	A3620.201	EQUIPMENT	2,809	560	2,000	2,000
Standards	Misc Exp	A3620.404	MATERIALS & SUPPLIES	2,286	1,632	5,000	3,000
Standards	Misc Exp	A3620.406	FUEL	5,000	8,000	8,000	8,000
Standards	Misc Exp	A3620.407	REPAIRS & MAINTENANCE	-	-	-	-
Standards	Misc Exp	A3620.408	OUTSIDE SERVICES	14,479	4,960	7,500	2,500
Standards	Misc Exp	A3620.417	TELEPHONE	1,939	1,702	2,100	2,100
Standards	Misc Exp	A3620.427	EDUCATION & TRAINING	1,018	1,336	2,500	2,500
Standards	Consultants	A8010.415	ZONING BOARD STENOGRAPHER	3,505	3,575	3,600	3,300
Standards	Consultants	A8020.415	PLANNING BOARD STENOGRAPHER	3,820	4,500	3,600	3,300
			Subtotal	\$ 240,718	\$ 246,329	\$ 265,317	\$ 261,916
		A1990	CONTINGENCY				
Contingency	Contingency	A1990.491	CONTINGENCY	\$ -	\$ -	\$ 30,000	\$ 30,000
			To Other GOV				
To Other Gov	To Other Gov	A7140.470	SENIOR CITIZEN CENTER - VILLAGE	7,000	7,000	7,000	7,000
To Other Gov	To Other Gov	A7140.471	SENIOR CITIZEN CENTER - TOWN	6,098	6,098	6,098	6,098
To Other Gov	To Other Gov	A7140.451	EAST. VOLUNTEER AMBULANCE CORP.	7,000	7,000	7,000	7,000
To Other Gov	To Other Gov	A7140.446	EAST. COMMUNITY ACTION PROGRAM	5,700	5,700	5,700	5,700
		A9720/9730	DEBT SERVICE				
Debt Service	Debt Service	A9720.610	DEBT SERVICE - BOND PRINCIPAL	\$ 238,140	\$ 228,865	\$ 235,434	\$ 212,133
Debt Service	Debt Service	A9720.710	DEBT SERVICE - BOND INTEREST	107,234	96,094	86,877	78,634
Debt Service	Debt Service	A9730.610	DEBT SERVICE - BAN PRINCIPAL	-	-	-	-
Debt Service	Debt Service	A9730.710	DEBT SERVICE - BAN INTEREST	-	-	8,815	8,815
Debt Service	Debt Service	A9903.908	TRANSFER TO CAPITAL - BAN PRINCIPAL	-	-	-	-
			Subtotal	\$ 345,374	\$ 324,959	\$ 331,126	\$ 299,582
		A1950	TAXES ON VILLAGE PROPERTY				
Re-allocated	Re-allocated	A1950.441	TAXES & ASSESSMENTS	\$ 84,761	\$ 90,309	\$ 87,500	\$ 87,500
Re-allocated	Re-allocated	A1950.re	Re-allocate to Buildings DPW	\$ (21,190)	\$ (22,577)	\$ (21,875)	\$ (21,875)
Re-allocated	Re-allocated	A1950.re	Re-allocate to Village Hall	\$ (42,381)	\$ (45,155)	\$ (43,750)	\$ (43,750)
Re-allocated	Re-allocated	A1950.re	Re-allocate to Community Center	\$ (21,190)	\$ (22,577)	\$ (21,875)	\$ (21,875)
		A1964	TAX CERTIORARI				
Re-allocated	Re-allocated	A1964.422	TAX REFUNDS	\$ 92,217	\$ 208,842	\$ 130,000	\$ 130,000
Re-allocated	Re-allocated	A1950.re	Move to Contra-revenue	\$ (92,217)	\$ (208,842)	\$ (130,000)	\$ (130,000)
			Tax & Worker's Comp				
Re-allocated	Re-allocated	A1980.456	MTA PAYROLL TAX	\$ 17,675	\$ 18,531	\$ 20,000	\$ 20,000
Re-allocated	Re-allocated	A9030.802	SOCIAL SECURITY - VILLAGE SHARE	361,463	372,944	363,643	363,643
Re-allocated	Re-allocated	A9040.803	WORKERS COMPENSATION	146,678	172,375	148,500	148,500
Re-allocated	Re-allocated	A9050.805	UNEMPLOYMENT INSURANCE	3,400	2,079	5,000	5,000
			Subtotal	\$ 529,216	\$ 565,929	\$ 537,143	\$ 537,143
Re-allocated	Re-allocated		Re-allocate Soc Security Tax	\$ (529,216)	\$ (565,929)	\$ (537,143)	\$ (537,143)
			Health & Medical Insurance				
Re-allocated	Re-allocated	A9010.104	HEALTH INSURANCE STIPEND	\$ 22,500	\$ 21,000	\$ 15,250	\$ 15,250
Re-allocated	Re-allocated	A9010.116	LONGEVITY	9,000	9,200	10,500	10,500
Re-allocated	Re-allocated	A9010.119	SICK PAY INCENTIVE	12,000	10,250	4,000	4,000
Re-allocated	Re-allocated	A1010.ss	Re-allocate Soc Security Expense	4,637	4,502	3,320	3,095
Re-allocated	Re-allocated	A4020.101	PERSONNEL SVC - PHYSICIAN	8,826	8,826	8,826	8,826
Re-allocated	Re-allocated	A4020.135	REGISTRAR FEES - PER NYS LAW	2,306	2,306	2,869	2,869
Re-allocated	Re-allocated	A1010.ss	Re-allocate Soc Security Expense	1,187	1,239	1,305	1,217
Re-allocated	Re-allocated	A9045.804	GROUP LIFE INSURANCE	4,556	4,200	4,300	4,300
Re-allocated	Re-allocated	A9060.807	HOSP. & MEDICAL INSURANCE	1,236,305	1,324,898	1,566,000	1,655,620
Benefits to Retirees	Benefits to Retirees		AMOUNT TO RETIREES	\$ 432,707	\$ 463,714	\$ 548,100	\$ 579,467
			Sub-Total	\$ 868,610	\$ 922,707	\$ 1,068,271	\$ 1,126,210
Re-allocated	Re-allocated		Re-allocate Health Insurance	\$ (868,610)	\$ (922,707)	\$ (1,068,271)	\$ (1,126,210)
		A9010.801	EMPLOYEE RETIREMENT - NYS ERS				
Re-allocated	Re-allocated		Re-allocate ERS	\$ (260,442)	\$ (327,295)	\$ (381,494)	\$ (477,179)
		A9015.811	POLICE RETIREMENT - NYS PFRS				
Re-allocated	Re-allocated		Re-allocate PRS to Police	\$ (426,553)	\$ (494,642)	\$ (628,161)	\$ (825,083)

Appendix: Revenue Details

CBC Category			ACTUAL 2010-2011	ACTUAL 2011-2012	FINAL BUDGET 2012-2013	Tent Budget as of 03/22 2013-2014
Real Estate Tax	A1080	HOUSING AUTHORITY - PILOT	\$ 11,638	\$ 12,992	\$ 12,500	\$ 12,500
Real Estate Tax	A1090	INTEREST & PENALTIES	15,394	23,215	15,000	15,000
Real Estate Tax	A1001	REAL PROPERTY TAX	6,559,270	6,863,336	6,966,234	7,632,025
Real Estate Tax	Re-allocate from Tax Certiorari Expense		\$ (92,217)	\$ (208,842)	\$ (130,000)	\$ (130,000)
			\$ 6,494,085	\$ 6,690,701	\$ 6,863,734	\$ 7,529,525
Tax on Utilities	A1131	UTILITY FEES - ELECTRIC	\$ 94,956	\$ 90,821	\$ 85,000	\$ 92,000
Tax on Utilities	A1132	UTILITY FEES - TELEPHONE	8,939	7,778	20,000	10,000
Tax on Utilities	A1133	UTILITY FEES - UNITED WATER	12,967	14,292	20,000	20,000
Tax on Utilities	A1134	UTILITY FEES - CABLE TV	127,042	128,037	90,000	150,000
			\$ 243,904	\$ 240,928	\$ 215,000	\$ 272,000
Tax on Commerce	A1235	SALES TAX	\$ 826,654	\$ 855,170	\$ 855,000	\$ 870,000
Tax on Commerce	A3005	MORTGAGE TAX	75,743	78,008	80,000	90,000
		Subtotal	902,397	933,178	935,000	960,000
Use of Village Asset	A1720	PARKING PERMITS	\$ 564,173	\$ 602,846	\$ 630,650	\$ 659,750
Use of Village Asset	A1722	PARKING LOT METERS	65,396	89,328	86,520	86,520
Use of Village Asset	A1723	STREET PARKING METERS	219,103	275,133	272,180	272,180
Use of Village Asset	A1724	LAKE AVENUE CASH KEY	85,819	112,761	112,000	112,000
Use of Village Asset	A2035	RECREATIONAL FACILITY CHARGE	10,755	10,595	8,000	8,000
Use of Village Asset	A2401	INTEREST EARNINGS	35,563	30,917	40,000	40,000
Use of Village Asset	A2410	RENTS - VILLAGE HALL	60,525	90,276	138,000	167,070
Use of Village Asset	A2650	SALE OF SCRAP AND EXCESS	4,563	4,428	5,000	5,000
Use of Village Asset	A2655	SALE OF CODE ORDINANCES	700	198	500	500
Use of Village Asset	A2665	SALE OF EQUIPMENT	11,736	-	5,000	5,000
Use of Village Asset	A2666	GARBAGE BIN SALES	-	2,400	4,000	4,000
Use of Village Asset	A2680	INSURANCE RECOVERIES	55,193	23,452	-	-
Use of Village Asset	A2690	OTHER COMPENSATION FOR LOSS	-	-	-	-
Use of Village Asset	A2771	DIAL-A-RIDE	5,614	4,852	5,625	5,625
Use of Village Asset	A2777	BIG BELLY RENTALS	2,250	-	500	500
Use of Village Asset	A2778	TROLLEY RENTALS	3,300	1,500	-	1,000
		Subtotal	1,124,690	1,248,686	1,307,975	1,367,145
Fees & Fines	A1255	CLERK FEES	\$ 1,915	\$ 2,331	\$ 1,000	\$ 2,000
Fees & Fines	A1260	REGISTRAR FEES	1,970	2,282	2,000	2,000
Fees & Fines	A1520	POLICE FEES	13,396	13,236	17,000	15,000
Fees & Fines	A1560	SAFETY INSPECTION FEES/FINES	74,222	65,855	55,000	75,000
Fees & Fines	A1725	RESIDENT PARKING	6,030	6,419	-	-
Fees & Fines	A1726	EASEMENTS	-	-	-	6,800
Fees & Fines	A2501	AMUSEMENT LICENSES	825	670	700	1,300
Fees & Fines	A2502	LANDLORD REGISTRATION FEES	2,605	405	300	300
Fees & Fines	A2503	TAXI & BIKE LICENSES	4,760	5,625	9,800	9,800
Fees & Fines	A2506	PEDDLER LICENSES	2,625	2,525	2,500	4,500
Fees & Fines	A2507	PARKING LOT LICENSES	5,025	5,325	5,000	5,000
Fees & Fines	A2591	PERMITS - SIGNS	2,725	2,400	-	1,200
Fees & Fines	A2592	PERMITS - BLDG/ALTERATIONS	193,267	190,220	380,000	220,000
Fees & Fines	A2593	PERMITS - ZONING & PLANNING	21,250	20,100	10,000	10,000
Fees & Fines	A2594	PERMITS - STREET OPENING	12,315	21,625	10,000	15,000
Fees & Fines	A2595	PERMITS - PLUMBING	20,010	21,570	18,000	22,500
Fees & Fines	A2596	PERMITS - ELECTRICAL	6,575	6,687	6,000	7,500
Fees & Fines	A2597	PERMITS - ELEVATOR	4,000	4,000	4,000	4,000
Fees & Fines	A2610	FINES AND FORFEITURES	281,804	335,525	320,000	330,000
Fees & Fines	A2620	FORFEITURE OF DEPOSITS	240	300	200	200
Fees & Fines	A2701	REFUND OF PY EXPENDITURES	1,838	12,808	-	-
Fees & Fines	A2770	UNCLASSIFIED REVENUES	4,452	8,627	5,000	6,000
Fees & Fines	A2772	OP. COST CHARGEBACKS - DPW	49,849	5,775	7,625	10,000
Fees & Fines	A2774	DPW FINES AND FEES	600	250	-	1,800
Fees & Fines	A2776	OPERATING COST CHARGEBACKS - TPD	23,596	137,214	-	5,000
		Subtotal	735,894	871,774	854,125	754,900

Refuse / Recycling	A2670	SANITATION REVENUES	59,537	73,306	80,000	80,000
From Other Gov	A2302	SNOW REMOVAL	\$ 1,762	\$ 1,818	\$ 2,000	\$ 2,000
From Other Gov	A2389	RECREATION SERVICE TO TOWN	30,000	30,000	30,000	30,000
From Other Gov	A2391	SR. CITIZEN - EASTCHESTER	6,098	6,098	6,098	6,098
From Other Gov	A2730	MEDICARE PART D REIMBURSEMENT	29,734	14,143	28,000	8,000
From Other Gov	A3001	NYS REVENUE SHARING	80,361	78,754	79,630	79,630
From Other Gov	A3389	OTHER PUBLIC SAFETY	28,889	27,225	24,000	24,000
From Other Gov	A3840	CONSOLIDATED HIGHWAY AID	61,645	-	60,800	60,800
From Other Gov	A3960	STATE AID - EMERGENCY DISASTER AID	8,082	38,275	-	-
From Other Gov	A3989	HOME & COMMUNITY SERVICES	28,375	-	-	-
From Other Gov	A4340	FEDERAL AID - SEVERE STORMS	48,489	114,825	-	-
From Other Gov	A4589	FEDERAL AID - OTHER TRANSPORT.	-	-	-	-
		Subtotal	\$ 323,435	\$ 311,138	\$ 230,528	\$ 210,528
Debt	A5720	SERIAL BONDS	\$ -	\$ -	\$ -	\$ -
Debt	A5730	BOND ANTICIPATION NOTES	-	367,440	-	-
		Subtotal	\$ -	\$ 367,440	\$ -	\$ -
Transfer from Other Funds	A5033	TRANSFER FROM TRUST FUND	\$ 4,125	\$ 4,125	\$ -	\$ -
Transfer from Other Funds	A4795	GENERAL FUND	-	\$ 21,606	\$ -	\$ -
Transfer from Other Funds		APPROPRIATED LIBRARY FUND BALANCE	-	-	-	200,000
		LIBRARY				
Community Enrichment	L2082	LIBRARY CHARGES/FINES	8,760	\$ 10,367	\$ 8,500	\$ 8,500
Community Enrichment	L2410	RENTAL - LIBRARY	5,200	4,445	5,000	5,000
Community Enrichment	L2770	UNCLASSIFIED REVENUES	1,500	1,800	1,500	1,500
Community Enrichment	L3840	STATE AID	1,616	1,529	1,500	1,500
Community Enrichment	L5031	TRANSFER FROM GENERAL FUND	471,500	471,500	436,350	442,350
Community Enrichment		Re-allocate from General Fund Expenses	(471,500)	(471,500)	(442,350)	(442,350)
		Subtotal	\$ 17,076	\$ 18,141	\$ 10,500	\$ 16,500

Appendix: CBAC Department Head Questionnaire

Citizens Budget Advisory Committee
2013 Departmental Questionnaire



Date/Time of Meeting:

Participants:

Name of Department:

Name of Department Head:

Village Board Liaison:

Associated Village Committee (If applicable):

Total number of employees in department by:

Full-time:

Part-time:

Union:

Temp/Contract:

If applicable, when does CBA contract run through?

Last year's budget:

This year's proposed budget:

Description of department purpose, e.g. 'mission statement'.

How does the department meet its mission? What are Key Improvements the department would like to implement to do a better job at meeting its mission for the upcoming year?

In what ways, could the department become more efficient, including potentially outsourcing or working with other departments and governmental agencies?

How does the department interact with the Village Board – manner and frequency?

What can the Village Board do better to help the department achieve its mission?