

Village of Tuckahoe



Citizens Budget Advisory Committee

8 April 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.

CBAC was established January 14, 2013

- Three member CBAC appointed by Village Board on January 14, 2103 with staggered three year terms to allow for year-over-year consistency
 - Scalzo (through 2016), Moran (through 2015) , Samios (through 2014)
 - Three Members from different areas of Village
- Citizens Budget Advisory Committee Goals
 - a) Expenditures, and any debt or future obligations accumulated, are appropriate for the income of the residents 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.



Village of Tuckahoe
Citizens Budget Advisory Committee

The CBAC Followed a Methodical Approach

1. Start with Analysis of Long-Term Debt and Unfunded Liabilities
 - What potential future problems is the Village accumulating now
2. Analyze Budget and Show Spending by Core Mission
 - How much is Tuckahoe spending & where is the spending going
 - How are taxes, fees, and fines generated
3. Compare Debt and Spending to Tuckahoe Demographics
 - Vs. Adjacent Villages and Vs. Number of Households & Family Income
4. Conduct Brief Survey of Department Heads
 - What is the mission of their department and what are the keys to functioning effectively
5. Make Clear, Structural Recommendations
 - **Focus on the 'Boulders' in the** budget, rather than the pebbles
 - Focus on moving forward, rather than looking at history
 - Focus on both current and long-term functioning
6. Highlight Process Improvements for Transparency **and 'Sunlight'**
 - Allows Board of Trustees and Village Residents to balance various priorities
 - Released Preliminary Report on 3/11 and Final Report last week

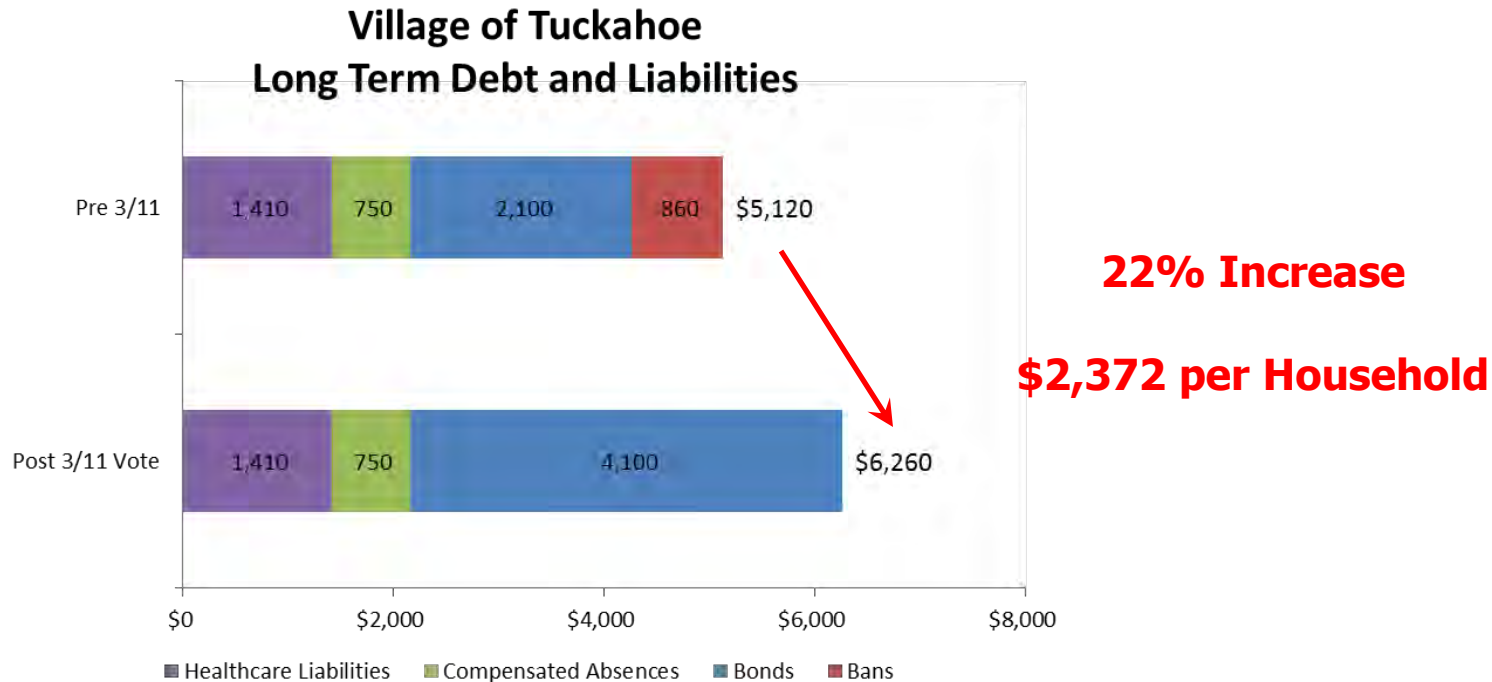
What the CBAC is Not...

- Not a Financial Audit
 - Did not verify bank accounts or accounting procedures
- Not an Audit of Operations (or Internal Audit)
 - Did not conduct a detailed evaluation of effectiveness or efficiency of departmental functioning
- Not a Performance Review
 - Did not evaluate effectiveness of individuals
- Not a Review of Collective Bargaining Agreements
 - Near-term change is difficult to implement
- Not a Broad Survey of Residents in the Village
 - Spoke with many residents, but analysis and recommendations are from CBAC members
- Not an Alternative Budget or Balanced Budget recommendation
 - Per Village law, cannot provide a budget
- Not able to Implement Recommendations
 - CBAC responsibility is to bring cogent ideas to the Board
 - Unlike Zoning or Planning Boards, recommendations do not carry weight of law
 - Recommendations must be actioned by Village Board of Trustees

The CBAC is about understanding and improving...

The Math & The Mission

Debt and Unfunded Liabilities Growing



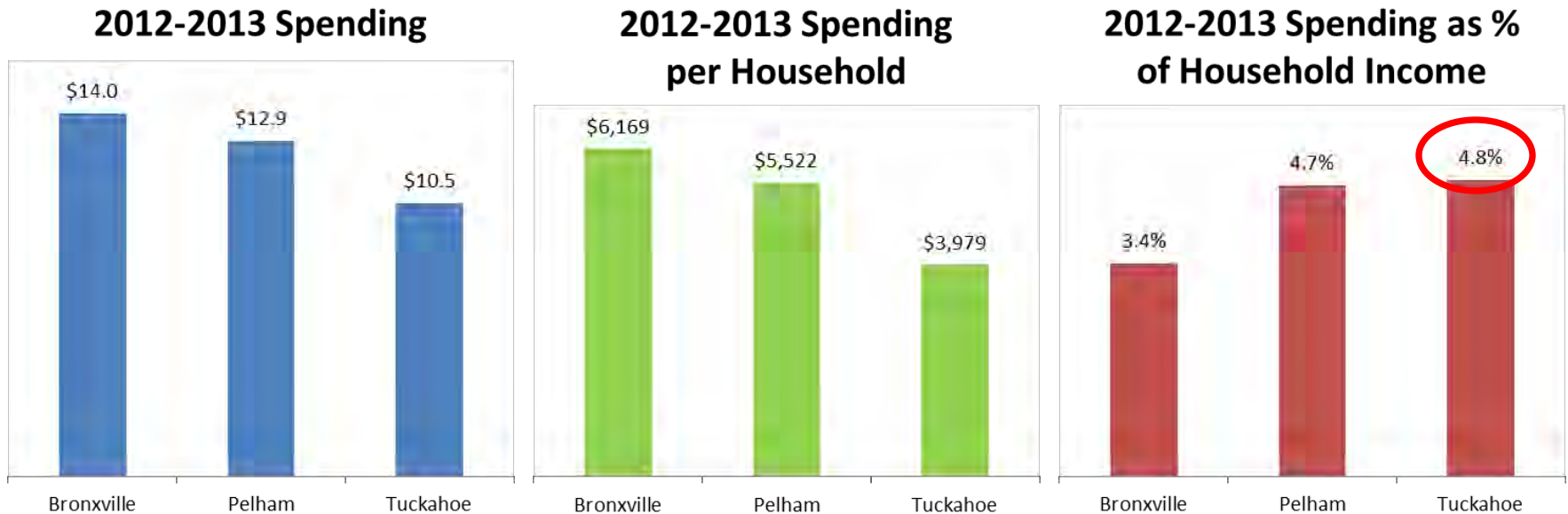
Healthcare Liabilities = actuarial estimate of benefits to be paid to current employees when they retire

Compensated Absences = Accrual of Unused vacation and sick days

Bonds = Long-term Debt

BANs = Bond Anticipation Notes (borrowing before bonds are issued)

Tuckahoe Resident's are Near Limit of Tax Burden



Given Tuckahoe Demographics, there is limited room for increased spending

Another way of saying it: Tuckahoe's tax-base is far smaller than Bronxville and Pelham and must balance its priorities

Total Resident Income per 2011 Us Census Data:

Village of Bronxville: \$406mn (85% larger)

Village of Pelham: \$275mn (25% larger)

Village of Tuckahoe: \$220mn

Village of Tuckahoe
Citizens Budget Advisory Committee

Non-Real Estate Tax Revenues Not Readily Available

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%

By state law, Village of Tuckahoe does not control:

- Tax on Commerce (Sales Taxes)
- Tax on Utilities (1% Max)
- New York State Revenue Share

Breakdown of 7.375% Sales Tax:

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

Village of Tuckahoe
Citizens Budget Advisory Committee

Law & Order Expenses dominate Village Budget

	ACTUAL 2010-2011	ACTUAL 2011-2012	FINAL BUDGET 2012-2013	Tent Budget as of 03/22 2013-2014	% of Budget		\$ per Household		% of Household Income	
					2012-13	2013-14	2012-2013	2013-14	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%
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Village of Tuckahoe
Citizens Budget Advisory Committee

Tentative Budget has Real Estate Taxes Rising 8.2%

	FINAL BUDGET 2012-2013	Tent Budget as of 03/22 2013-2014	% INCR(DEC) ADOPTED 2012-2013 BUDGET
COMPUTATION OF TAX RATE PER \$1,000			
ASSESSED VALUATION (From 2013 Tentative Village Assessment Roll)	\$ 14,984,670	\$ 14,779,457	-1.4%
TAX RATE PER \$1,000	\$ 464.89	\$ 502.85	8.2%

Current Homeowners will see an 8.2% (~\$400) increase in their Tuckahoe Real Estate Tax Bill

Unfortunately, Tuckahoe Families are also being Burdened with
Increased Governmental Taxes/Spending At All Levels

- ^ Eastchester and Tuckahoe School Districts
- ^ Eastchester Fire Protection District
- ^ Town of Eastchester
- ^ Westchester County
- ^ State of New York
- ^ Federal Government

Notes:

1. Real Estate assessments on some properties have gone down due to Assessment Appeals over last few years
2. New developments will not come on line for at least one more year

Village of Tuckahoe
Citizens Budget Advisory Committee

In Summary, the Village of Tuckahoe Finances are

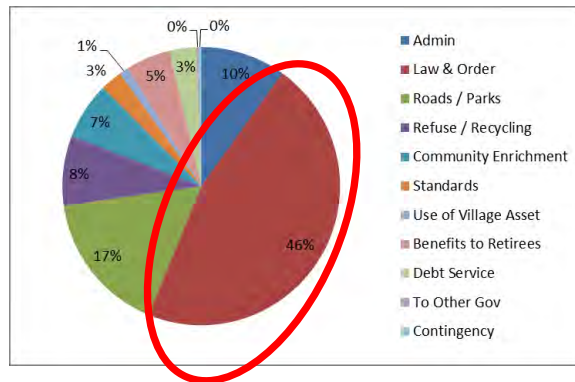
Unbalanced

and

Fragile

Law & Order is Largest and Fastest Growing Expense

46% of Village Budget & Rising



\$2,046 per Family

Mission	Final Budget 2012-2013	Tent Budget as of 03/22 2013-2014
Law & Order	\$4,859,508	\$5,399,527
% Increase		11%
# of Households	2,639	2,639
\$ Spend per Household	\$1,841	\$2,046
Median Household Income	\$83,213	\$83,213
Spend as % of Household Income	2.2%	2.5%

Recommendations

The Law & Order System (which consists of laws enacted plus police enforcement plus judicial administration) increases the **resident's quality of life only when properly balanced against:**

- Being too lax, such that crime and hooliganism run rampant
- Being too harsh, such that residents feel over-regulated
- Being too expensive, such that residents feel that they are serving the **system's interests rather than receiving a valuable service**

Rec 1: Eliminate Tuckahoe Village Court and Consolidate Services into Eastchester Town Court (\$200k in Annual Savings)

Rec 2: Lower Police Staffing to Twenty Officers from Twenty-Four (\$550k in Annual Savings)

Rec 3: Maintain Police Outreach Programs

Rec 4: Maintain Emergency Response Unit (ERU)

- Excellent example of intergovernmental cooperation

Village of Tuckahoe
Citizens Budget Advisory Committee

Rec 1: Consolidate Tuckahoe Village Justice Court

1. State of New York provides a clear roadmap for eliminating Village Court and Consolidating into Town Justice Court



DIVISION OF LOCAL
GOVERNMENT AND
SCHOOL
ACCOUNTABILITY

Justice Court
Consolidation in
Villages and Towns

Information for Boards
and Citizens



Thomas P. DiNapoli
State Comptroller

CONSOLIDATION PROCESS FOR JUSTICE COURTS IN VILLAGES

If a town contains a village that has established the office of village justice, the village board of trustees may abolish the office of village justice by local law or resolution, subject to permissive referendum (Village Law Section 3-301[2][a]).

The local law or resolution abolishing the office of village justice only takes effect, however, upon the expiration of the then current term of office for the village justice (Village Law Section 3-301[2]; NY Const. art. VI, Section 17[d]).

Once the office of village justice no longer exists, the town justice court for the town in which the village is located will have jurisdiction of all justice court matters arising in the village.

Regardless of whether a village has its own court, a village receives the fines resulting from dog control violations and violations of village local laws (i.e., parking ordinances) other than speeding, as well as the local share of the mandatory surcharge collected on handicapped parking violations (currently \$15).

However, if a village chooses to abolish the office of village justice, the village will no longer be entitled to the fines imposed for violations of Vehicle and Traffic Law occurring within the village (Vehicle and Traffic Law Section 1803). Furthermore, fines imposed by a town justice court for criminal offenses that occur within the village will now be the property of the town.

2. Revenue of \$40,000 goes to Eastchester

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

3. Annual Savings of \$230,000

	ACTUAL 2010-2011	ACTUAL 2011-2012	FINAL BUDGET 2012-2013	Tent Budget as of 03/22 2013-2014
A1110 JUDICIAL				
A1110.101 JUDGE	\$ 30,016	\$ 30,016	\$ 30,016	\$ 30,016
A1110.102 ACTING JUSTICE	7,506	7,506	7,506	7,506
A1110.103 COURT CLERK	51,428	52,657	52,400	52,400
A1110.104 ASST. COURT CLERK	34,993	35,595	35,653	44,567
A1110.105 PART-TIME	-	300	800	800
A1110.ss Re-allocate Soc Security Expense	13,213	14,033	14,105	14,073
A1110.ins Re-allocate Health Insurance	22,625	23,800	29,050	30,508
A1110.ers Re-allocate Retirement	15,657	19,336	23,807	30,879
A1110.201 EQUIPMENT	-	-	1,500	1,500
A1110.404 MATERIALS & SUPPLIES	5,901	4,948	3,000	3,000
A1110.407 REPAIRS & MAINTENANCE	1,200	1,050	1,200	1,200
A1110.408 OUTSIDE SERVICES	2,372	3,882	4,000	3,000
A1110.414 COURT STENOGRAPHER	13,650	12,900	11,500	11,500
A1110.417 TELEPHONE	82	94	100	100
A1110.427 EDUCATION & TRAINING	982	1,358	2,500	2,500
Subtotal	\$ 199,624	\$ 207,476	\$ 217,136	\$ 233,550

Village of Tuckahoe
Citizens Budget Advisory Committee

Rec 2: Reduce Staffing to Twenty Officers plus Chief

Personnel Costs Drive Expense

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
Base 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	-	-	
Total Salary	2,679,522	2,733,607	2,784,053	2,643,963	2,930,132	9%
Soc Sec / Worker's Comp / 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	1,172,636	1,224,655	1,339,775	1,542,332	1,800,256	54%
Benefits as % of Salary	0.49	0.50	0.58	0.67	0.70	
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	107,181	109,344	111,362	105,759	117,205	9%
Benefits per Officer	46,905	48,986	53,591	61,693	72,010	54%
Salary & Benefits per Officer	\$ 154,086	\$ 158,330	\$ 164,953	\$ 167,452	\$ 189,216	23%
Tuckahoe Median Family Income			83,213	83,213	83,213	
Individual Officer Pay vs. Tuckahoe Family			1.98 x	2.01 x	2.27 x	

Per 2011 US Census
Data, 518 of 2,639
Tuckahoe Households
earned \$150,000+

So an Average Tuckahoe
Police Officer makes more
than 80% of Households
in the Village

Rec 2: Reduce Staffing to Twenty Officers plus Chief

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%	18.2
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
Days in Year			365	Less Vacation	(20)	3,650	220	140%	23.2
						3,650	220	150%	24.9
Shifts to be Covered in Year			3,650	Shifts per Officer per Year		220			

1. Chief's preference

3. The Village is Over-Policed with its current staff of Twenty-Four officers, especially given light call levels

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

2. Manageable call levels

Village of Tuckahoe
Citizens Budget Advisory Committee

Rec 2: Reduce Staffing to Twenty Officers plus Chief

The Math

1. Law & Order is the largest Village expense (\$5.4mn or 48% of budget in 2013-2014)
2. Law & Order is the fastest growing expense (11% increase)
3. Tuckahoe Households are taxed \$2,046 or 2.5% of their income to pay for Law & Order
4. The Average Individual Officer in the TPD makes more than 80% of the Households earn in the Village of Tuckahoe
5. Even if the board eliminated all overtime and training, the savings would only be ~\$150k and police salary and benefits would still increase by 19%

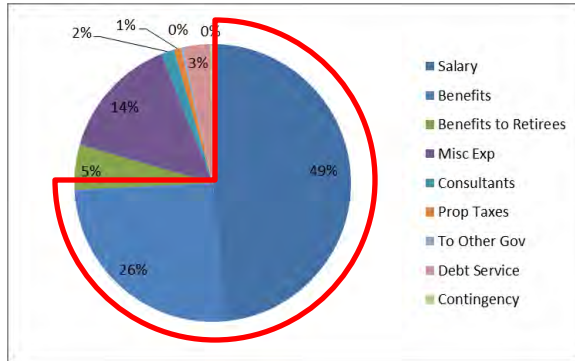
Does not Match the Scope of the Mission

1. The Village of Tuckahoe is tiny (0.6 sq miles)
2. The average call volume is low and equates to 1.05 calls per officer-shift at preferred staffing level
3. Due to increasing tax burden on residents, the police department may now be failing to deliver its core mission **"To protect the *quality of life* in the community"**
4. Even with twenty police officers, each officer can still spend 1-day per week on non-patrol duties like training, court appearances and clerical tasks, and meet preferred staffing levels.

Village of Tuckahoe
Citizens Budget Advisory Committee

Employee Salary & Benefit Recommendations

75% of Village Budget & Rising



Highlights

- Employee Manual has not been reviewed in a decade and many policies date back over 20 years
- Pension and Healthcare Uncertainty & Increases are Biggest Threat to Village Budget
- Benefit and Compensation Policies Need to Align Employee and Village Interests
- Need to first adjust non-CBA employee benefits to provide leverage in next CBA negotiations

Recommendations

- Rec 5: Lower Sick Days from 15 per Year to 6 per Year and Eliminate Ability to accumulate 40-Weeks of Pay for Unused Sick Days (\$90k in Annual Savings)
- Rec 6: **Eliminate 'Show Up for Work Bonus' (\$4k per year)**
- Rec 7: Lower Paid Holidays from 15 per Year to 12 per Year (like State of New York) (\$18k per year)
- Rec 8: Maintain Vacation Schedule, but Clarify Carry-Over Policy
- Rec 9: Increase Family Portion of Retiree Healthcare contributions from 35% to 50%
- Rec 10: Increase Healthcare Contributions to 50% (\$90k per year)
- Rec 11: Eliminate Longevity Bonus (\$15k per year)
- Rec 12: (If implement 10 & 11), Increase Salaries by \$3-5k per person (\$100k per year in additional expense)
- Rec 13: Establish Employee Benefits Committee
- Rec 14: Change Residency Requirement to require all new staff to live outside Village borders (unless waiver by Board of Trustees)

Village of Tuckahoe
Citizens Budget Advisory Committee

Rec 14: Require Employees to live outside Village Borders

Reasons to Require Employees to Live Inside Village Borders

1. Residents-who-work-for-the-Village have a greater understanding of Village dynamics, and thus can provide better services
2. Residents-who-work-for-the-Village would take greater pride in their work, and thus would do a better job with greater flexibility
3. Residents-who-work-for-the-Village would keep spending in Village, and thus prop up local businesses and the community

Thus, non-employee residents would receive better service at a lower cost and with greater flexibility from employee residents

Reasons to Require Employees to Live Outside Village Borders

1. Residency requirements limit the pool of qualified candidates, and naturally leads to nepotism and inbred thinking
2. Residents-who-work-for-the-Village (and their friends) influence their managers and the people who pay them through elections and friendships (Mayor & Trustees)
3. Friends of Residents-who-work-for-the-Village justify higher salaries and benefits to get psychological reward of being seen as magnanimous and generous (while forcing other residents to pay higher taxes)

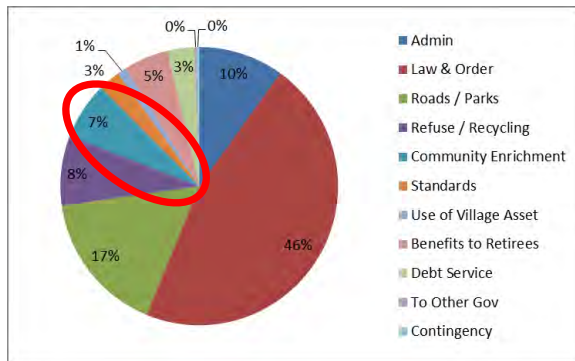
Weighing both arguments, the CBAC believes the current Live-In policy:

- (1) Inhibits Residents and Trustees for objectively evaluating cost-benefits of services provided (limits open-mindedness)
- (2) Leads to substantially increased costs
- (3) Makes change very difficult to affect (prolongs untenable situations)

Village of Tuckahoe
Citizens Budget Advisory Committee

Community Enrichment Should be Better Coordinated

Only 7% of Village Budget



\$267 per Family

Mission	Final Budget 2012-2013	Tent Budget as of 03/22 2013-2014
Community Enrichment	\$696,629	\$704,323
% Increase		1%
# of Households	2,639	2,639
\$ Spend per Household	\$264	\$267
Median Household Income	\$83,213	\$83,213
Spend as % of Household Income	0.3%	0.3%

Recommendations

"The greatest challenge of community life is to create synthesis, embracing diversity in a unified whole, and resolving differences with dedication to the good of the whole."

— Corinne McLaughlin and Gordon Davidson

"Ritual affirms the common patterns, the values, the shared joys, risks, sorrows, and changes that bind a community together. Ritual links together our ancestors and descendants, those who went before with those who will come after us."

— Starhawk

Rec 15: Create Community Enrichment Board

- Library
- Community Center
- Tuckahoe Senior Center, Dial-a-Ride, Tuckahoe Trolley
- Special Events (i.e. Winterfest, Easter Egg Hunt, 4th of July, Parades)
- Coordination w/ Chamber of Commerce, EVAC, THA

Rec 16: Eliminate Full-Time Community Center Director (\$110k per year)

Rec 17: (If implement 16) Redirect Savings Back to Community Enrichment Programs

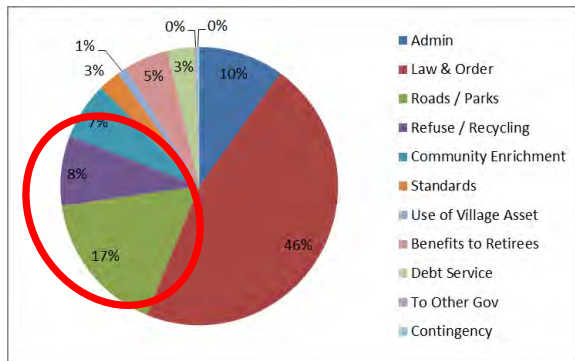
Rec 18: Increase Community Center Usage Fees (\$10k per year)

Rec 19: Better Coordinate Library Services with Bronxville and Eastchester

**Village of Tuckahoe
Citizens Budget Advisory Committee**

DPW: Infrastructure, Beautification & Conservation

25% of Expenditures



\$1,045 per Family

Mission	Final Budget 2012-2013	Tent Budget as of 03/22 2013-2014
Infra, Beautif, & Conserv	\$2,590,304	\$2,758,960
% Increase		7%
# of Households	2,639	2,639
\$ Spend per Household	\$982	\$1,045
Median Household Income	\$83,213	\$83,213
Spend as % of Household Income	1.2%	1.3%

Recommendations

"I like this place and could willingly waste my time in it."

— William Shakespeare

Rec 20: Negotiate Increased Healthcare Contributions in new CBA

Rec 21: Maintain & Expand Departmental Cross-Training

Rec 22: Maintain 2x / Week Trash Collection, but re-visit next year

Rec 23: Create Infrastructure, Beautification & Conservation Committee (IBCC) from consolidation of Tuckahoe Beautification Committee, Tree Committee & Environmental Committee

Rec 24: Implement Formal Teen Summer Program

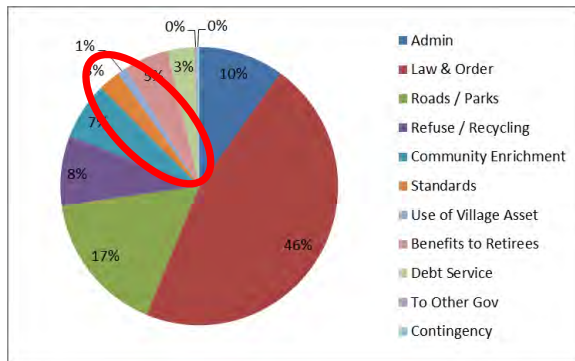
Rec 25: Transform Quarry Park to White Marble Fields (Village would receive \$2-3mn in One-Time Fees)

- Despite Village's age, tiny size, and constrained borders of Village, it's possible to expand parochial thinking to fix Village finances and improve the Village for long-term
- Respects and enhances Village History & increases parkland
- \$3.9bn Tappan Zee Bridge Project just allocated \$10mn+ to local environmental groups

**Village of Tuckahoe
Citizens Budget Advisory Committee**

Community Standards Should Promote Development

3% of Expenditures



\$99 per Family

Mission	Final Budget 2012-2013	Tent Budget as of 03/22 2013-2014
Community Standards	\$265,317	\$261,916
% Increase		-1%
# of Households	2,639	2,639
\$ Spend per Household	\$101	\$99
Median Household Income	\$83,213	\$83,213
Spend as % of Household Income	0.1%	0.1%

Recommendations

The core mission of zoning boards, planning boards & building departments:

- To promote a harmonious & aesthetically-pleasing community for current residents
- To act as a 'risk-reducing' agent for future residents

Building department does not exist to raise revenue or even cover its cost.

Rec 26: Reduce Building Fees to 1% from 3%

- Tuckahoe has aged housing and business stock
- Needs to continue to re-invigorate neighborhoods and get new tax revenue from higher assessments
- Be most hospitable in Westchester! Not good enough to simply aim to be par with Yonkers or Mount Vernon

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

- Do not use 'windfalls' to fill normal, operating budget gaps

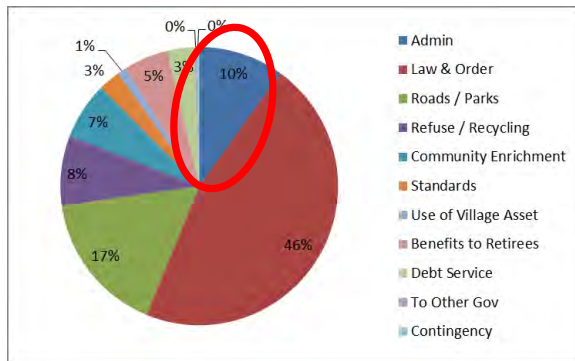
Rec 28: Consolidate Sign & Awning Board into Planning Board

- Consistency of interpretation of Village standards
- Developers need to only bring lawyers, architects and other professionals to one board

Village of Tuckahoe
Citizens Budget Advisory Committee

Administration, Marketing & Misc Taxes

10% of Expenditures



\$386 per Family

Mission	Final Budget 2012-2013	Tent Budget as of 03/22 2013-2014
Village Administration	\$ 1,043,727	\$ 1,017,967
% Increase		-2%
# of Households	2,639	2,639
\$ Spend per Household	\$396	\$386
Median Household Income	\$83,213	\$83,213
Spend as % of Household Income	0.5%	0.5%

Recommendations

Rec 29: Embrace Responsibility for Promotion/Marketing of Village and redo Website (\$20k spend per year)

- Not just one-time re-write
- Consistent content & better communication with residents
- Sell Tuckahoe to Westchester (and the World)!

Rec 30: Eliminate Monthly Stipend for Village Doctor (\$9k / year)

- Move to pay-per-visit model

Rec 31: Create Reserve Fund to save for Healthcare Liabilities (\$1.4mn and growing)

- Like environmental conservation, fiscal conservation means preserving **today's resources for the next generation**

Rec 32/33: Eliminate 1% Utility Tax on Phone/Wireless/Cable/Internet (\$110k decrease in taxes)

- Reduce the number of Tax touch-points
- Promotes community & high-tech businesses

Rec 34: Maintain 1% Utility Tax on Electric, Gas & Water

- Promotes conservation

Village of Tuckahoe
Citizens Budget Advisory Committee

Improve Transparency for Better Governance

"Light is a Good Antiseptic"

- Process Rec 1: Net Down Library Transfers from Budget Presentation
- Process Rec 2: **Group Budget Line Items and Present Village Budget in 'Mission' Form**
- Process Rec 3: Post Trial Balances to Website each quarter
- Process Rec 4: Post Collective Bargaining Agreements on Village Website
- Process Rec 5: Post Employee Manuals on Village Website
- Process Rec 6: Start & Maintain Capital Improvement Plan
- Process Rec 7: **Eliminate Terminology of 'Departmental Income'**
- Process Rec 8: Start Budget Process with Department Heads in Early January
- Process Rec 9: Start CBAC Process Earlier, to finish by Dec/Jan

Align Mission and Governance for Better Balance

Mission	Department(s) / Staff Responsibility	Trustee	Citizen Boards / Committees
Infrastructure, Beautification & Conservation (IBC)	Department of Public Works	Trustee Hayes	Infrastructure, Beautification, & Conservation Committee (IBCC) (consolidation of Beautification, Tree & Environmental Committees)
Community Enrichment	TBD <ul style="list-style-type: none"> Library Community Center 	Trustee Quigley	Community Enrichment Board <ul style="list-style-type: none"> Library Board THA/Senior Center, Chamber of Commerce, EVAC Special Events (i.e. Winterfest), Dial-a-Ride, Trolley
Community Standards	Building Department	Trustee Luisi	Zoning Board of Appeals Planning Board (w/ consolidated Sign & Awning Committee)
Law & Order	Town/Village Court Police Department	Trustee Giordano	TBD
Village Admin & Marketing	Village Manager (?) <ul style="list-style-type: none"> Village Assessor Village Attorney Village Clerk Village Treasurer 	Mayor Ecklund	Assessment Review Board Citizens Budget Advisory Committee (w/ Employee Benefits Committee) Ethics Committee Village Historian

CBAC Conclusions

1. Current Village Finances are Fragile
 - Debt & Unfunded Liabilities are now over \$6mn, or \$2,372 per family
 - No Funds have been set-aside to offset Liabilities or to pay for Capital Improvements
 - Spending is 4.8% of Median Family Income – the highest of neighboring Villages – and going to 5.1%
2. Current Village Finances are Unbalanced
 - Law & Order consumes nearly 50% of budget and is projected to have largest increase in 2013-14
 - Employee Benefits are 20-years out-of-date
3. Tentative Budget continues with status quo & Exacerbates Problems for next year
 - Village Real Estate Taxes on current homeowners are budgeted to rise 8.2%
 - Fee & Fine Increases are used to partially offset continued rise in spending
 - Pension costs will increase by 28% (\$300k) in 2013-2014
4. CBAC identifies \$900,000 (8% of budget) in annual savings
 - Maintains all essential services
 - Balances Core Missions of Village Government
 - Begins to fix long-term, structural problems in budget
 - Does not rely on Collective Bargaining Arrangement fixes
5. CBAC recommendations support Better Governance & Decision-Making
 - Aligns Governmental Mission, Departments, Trustees & Residents
6. The Board of Trustees Needs to Match the Math with the Mission
 - Each budget is a reflection of the Board and its priorities