



Town of East Greenbush
2018 Budget Workshop

Monday, September 18, 2017

6:00 PM

Workshop Outline

- Budget Timeline
 - A look at the important dates of budget season
- Budget Meetings
 - Department Submissions and Review Process
- Budget Breakdown
 - Where do my taxes go?
- Budget 101
 - A quick review of budgeting terms and the process
- Budget Factors
 - What is impacting this year's budget?
- Reading your tax bill

2018 Budget Schedule

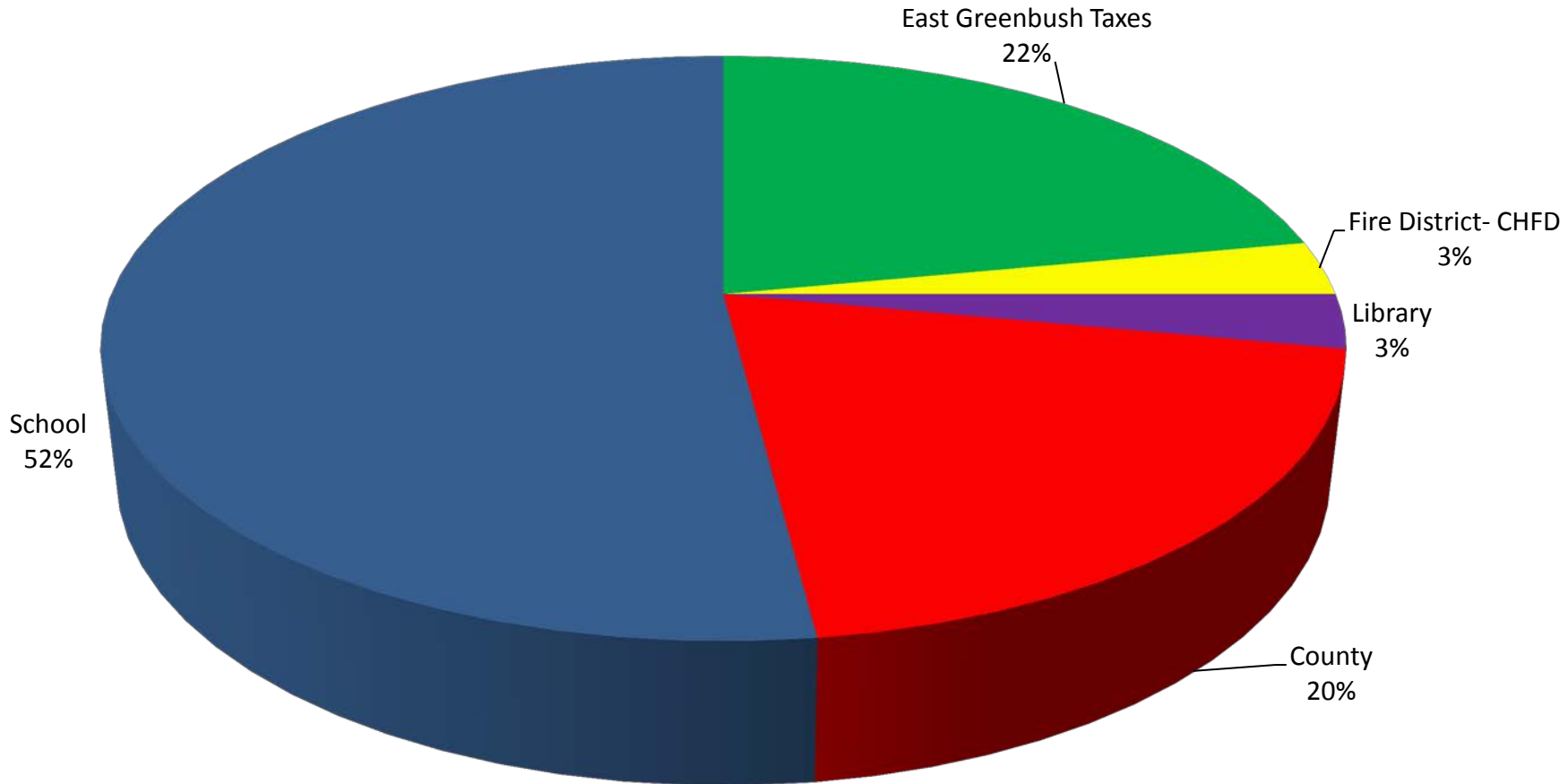
Step in Budget Process	Date Required by Town Law	Date Required by Town Budget Officer
<ul style="list-style-type: none"> ✓ Budget Request Memos to Departments & Special Districts 	September 1 st	July 10, 2017
<ul style="list-style-type: none"> ✓ Submission of department requests to the Budget Officer 	September 20 th (Town Law Section 104)	August 1, 2017
<ul style="list-style-type: none"> Tentative Budget filed with Town Clerk 	September 30 th (Town Law Section 106)	September 29, 2017
<ul style="list-style-type: none"> Tentative Budget presented to Town Board 	October 5 th (Town Law Section 106)	October 2, 2017
<ul style="list-style-type: none"> Revisions by the Town Board and preparation of the Preliminary Budget; Preliminary Budget filed with Town Clerk 	Prior to Public Hearing - Upon completion of review & modification of Tent Budget (Town Law Section 106)	October 26, 2017
<ul style="list-style-type: none"> Notice of Public Hearing 	At least five days prior to public hearing (Town Law Section 108)	November 2, 2017
<ul style="list-style-type: none"> Public Hearing: 2018 Budget Presentation 	Thursday Following General Election (Town Law Section 108)	November 9, 2017
<ul style="list-style-type: none"> Final Revisions to the Preliminary Budget 	After public hearing but prior to adoption (Town Law Section 109)	November 13, 2017
<ul style="list-style-type: none"> Adoption of 2017 Budget 	No later than November 20 th . (Town Law Section 109)	November 15, 2017

Budget Meetings

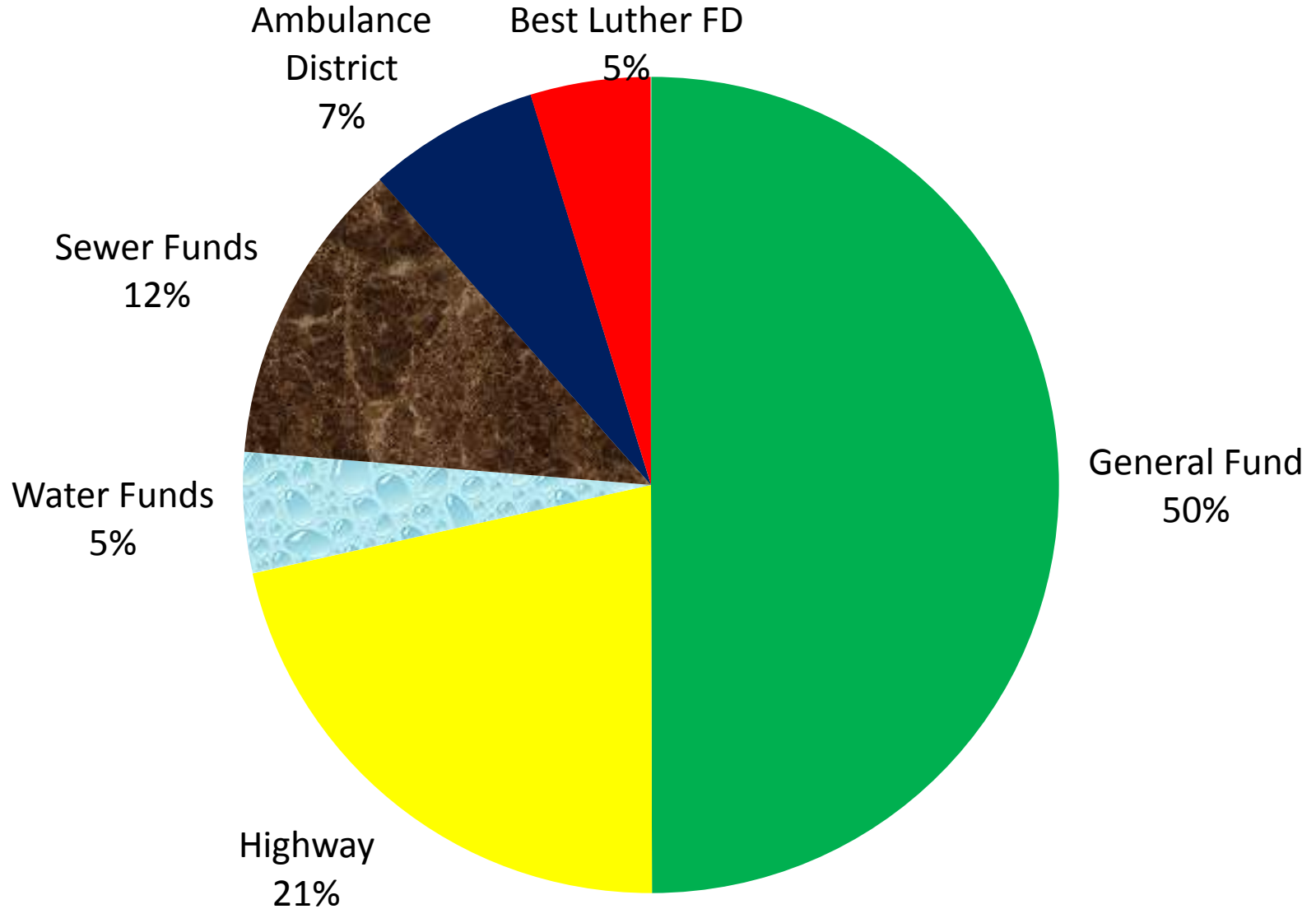
- Department Heads were instructed to make a 10% cut to their initial submissions.
- Department Heads were provided the necessary documents to prepare their budget.
 - 2016 Revenues
 - 2016 Expenditures
 - 2017 Year-to-Date Revenue & Expenditures
- Follow up meetings were held with Department Heads

2017 Budget – Town Tax

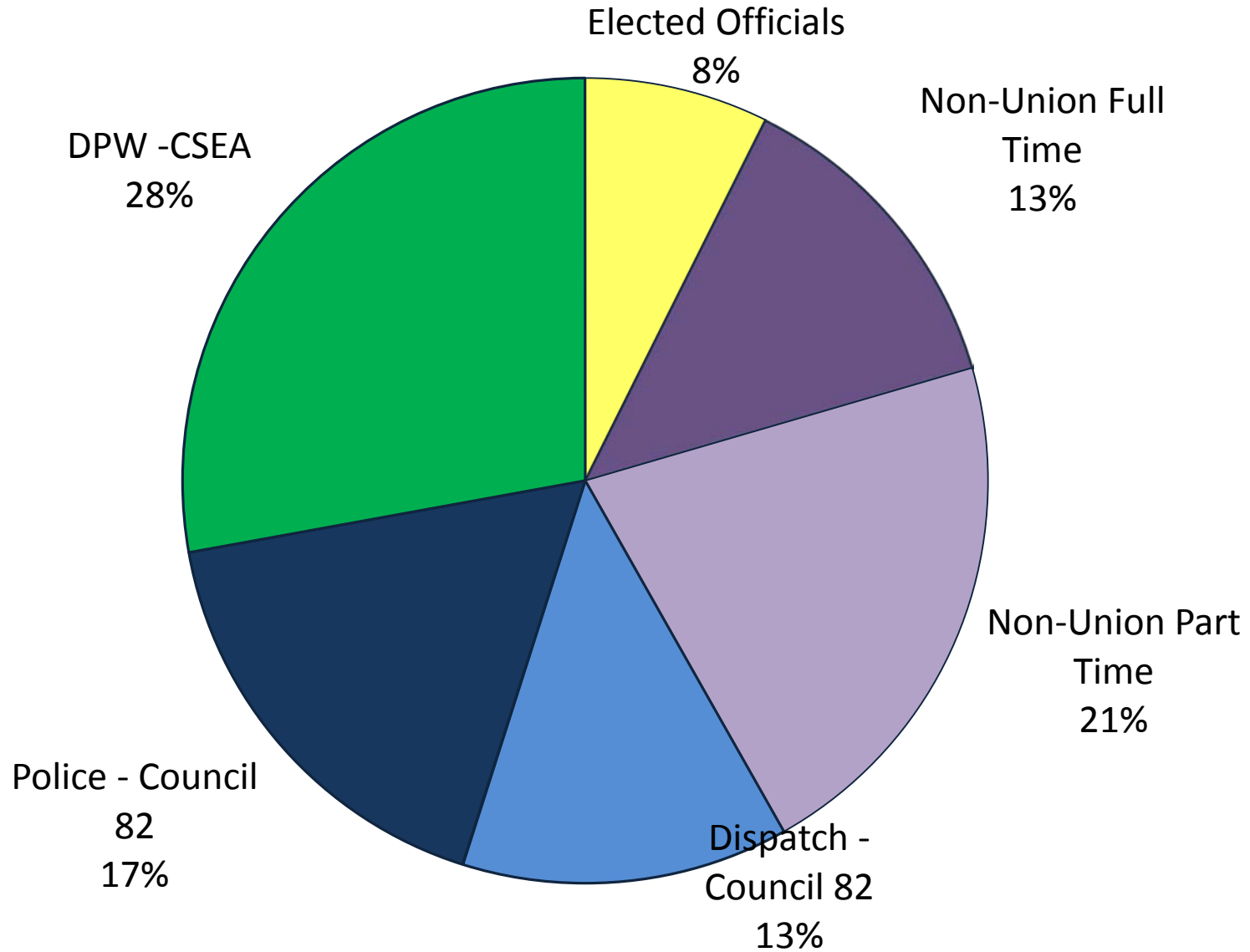
as a % of Total Tax Bill



2017 Budget – Town Tax



2017 Budget - Employees



2017 TOWN OF EAST GREENBUSH

BUDGET SUMMARY

(* = revised from Tentative to Preliminary)

	1. Proposed Appropriations	2. Estimated Revenues	3. Appropriated Fund Balance	4. Taxes to be Levied
5. FUND:				
General*	\$ 8,591,436.00	\$ 3,879,243.00	\$ -	\$ 4,712,193.00
Highway - Townwide *	\$ 2,562,819.00	\$ 529,400.00	\$ -	\$ 2,033,419.00
Total:	\$ 11,154,255.00	\$ 4,408,643.00	\$ -	\$ 6,745,612.00
6. SPECIAL DISTRICTS:				
General Sewer (SS1)	\$ 1,166,391.00	\$ 698,198.00	\$ 41,667.00	\$ 426,526.00
Hampton Manor Sewer (SS2)	\$ 409,812.00	\$ 141,161.00	\$ 73,273.00	\$ 195,378.00
Couse Sewer (SS3)	\$ 409,812.00	\$ 195,250.00	\$ 73,273.00	\$ 141,289.00
Third Avenue Sewer (SS4)	\$ 1,166,391.00	\$ 742,534.00	\$ 41,667.00	\$ 382,190.00
General Water (SW1) *	\$ 2,502,383.00	\$ 1,997,730.00	\$ 55,000.00	\$ 449,653.00
Hampton Manor Water (SW2) *	\$ 128,540.00	\$ 128,540.00	\$ -	\$ -
Best-Luther Fire Protect Dist	\$ 103,440.00	\$ -	\$ -	\$ 103,440.00
Third Avenue Fire Prot Tax Dist	\$ 7,560.00	\$ -	\$ -	\$ 7,560.00
East Greenbush Ambulance	\$ 1,040,163.00	\$ 400,000.00	\$ -	\$ 640,163.00
Total:	\$ 6,934,492.00	\$ 4,303,413.00	\$ 284,880.00	\$ 2,346,199.00
Grand Total:	\$ 18,088,747.00	\$ 8,712,056.00	\$ 284,880.00	\$ 9,091,811.00
Change from Prior Year	4.5%	7.6%		7. 1.47%

Budget Terminology

- 1. Appropriation:** Expense for Town operation
- 2. Revenue:** Monies coming in that are not Town tax – fees collected for services, grants.
- 3. Fund Balance:** Reserved and un-reserved equity
- 4. Levy:** Amount of money to be collected through taxes.
- 5. Fund:** Costs are broken down by Funds – in this case, the entire Town is taxed on the General Fund and Highway Fund.
- 6. Special District:** Funds that residents are taxed on depending on where they live.
- 7. Tax Rate:** in 2017 the Town had a 1.47% increase over 2016.

2017 Budget – Budget Summary

2017 TOWN OF EAST GREENBUSH				
BUDGET SUMMARY				
(* = revised from Tentative to Preliminary)				
	Proposed Appropriations	Estimated Revenues	Appropriated Fund Balance	Taxes to be Levied
FUND:				
General*	\$ 8,591,436.00	\$ 3,879,243.00	\$ -	\$ 4,712,193.00
Highway - Townwide *	\$ 2,562,819.00	\$ 529,400.00	\$ -	\$ 2,033,419.00
Total:	\$ 11,154,255.00	\$ 4,408,643.00	\$ -	\$ 6,745,612.00
SPECIAL DISTRICTS:				
General Sewer (SS1)	\$ 1,166,391.00	\$ 698,198.00	\$ 41,667.00	\$ 426,526.00
Hampton Manor Sewer (SS2)	\$ 409,812.00	\$ 141,161.00	\$ 73,273.00	\$ 195,378.00
Couse Sewer (SS3)	\$ 409,812.00	\$ 195,250.00	\$ 73,273.00	\$ 141,289.00
Third Avenue Sewer (SS4)	\$ 1,166,391.00	\$ 742,534.00	\$ 41,667.00	\$ 382,190.00
General Water (SW1) *	\$ 2,502,383.00	\$ 1,997,730.00	\$ 55,000.00	\$ 449,653.00
Hampton Manor Water (SW2) *	\$ 128,540.00	\$ 128,540.00	\$ -	\$ -
Best-Luther Fire Protect Dist	\$ 103,440.00	\$ -	\$ -	\$ 103,440.00
Third Avenue Fire Prot Tax Dist	\$ 7,560.00	\$ -	\$ -	\$ 7,560.00
East Greenbush Ambulance	\$ 1,040,163.00	\$ 400,000.00	\$ -	\$ 640,163.00
Total:	\$ 6,934,492.00	\$ 4,303,413.00	\$ 284,880.00	\$ 2,346,199.00
Grand Total:	\$ 18,088,747.00	\$ 8,712,056.00	\$ 284,880.00	\$ 9,091,811.00
Change from Prior Year	4.5%	7.6%		1.47%

Not all taxes listed in the Town Budget are collected by the Town.

- Clinton Heights and East Greenbush Fire District budgets are calculated by the District and subject to a public vote by the residents of their fire district.
- The East Greenbush Library budget is calculated by the Library and subject to a public vote.

Memo Items Not Controlled by Town Board	2017 NOT YET FINAL *****			
Special Districts not included in Town Tax Cap	MAY CHANGE AS DISTRICTS FINALIZE REPORTING			
Clinton Heights Fire # 1 *	\$ 660,664.00	\$ -	\$ -	\$ 660,664.00
East Greenbush Fire #3	\$ 888,869.00	\$ 116,784.00	\$ -	\$ 772,085.00
Library - 2012 Arrears			\$ -	\$ -
Library	\$ 1,920,741.00	\$ 320,224.00	\$ -	\$ 1,600,517.00
Other Districts Total	\$ 3,470,274.00	\$ 437,008.00	\$ -	\$ 3,033,266.00

2017 Budget – Levy Variance

Levy Actual	2016	2017	Variance \$	%
General	\$ 4,268,113.00	\$ 4,712,193.00	\$ 444,080.00	10.40%
Highway - Townwide	\$ 2,296,811.00	\$ 2,033,419.00	\$ (263,392.00)	-11.47%
General Sewer (SS1)	\$ 462,449.00	\$ 426,526.00	\$ (35,923.00)	-7.77%
Hampton Manor Sewer (SS2)	\$ 268,687.00	\$ 195,378.00	\$ (73,309.00)	-27.28%
Couse Sewer (SS3)	\$ 142,131.00	\$ 141,289.00	\$ (842.00)	-0.59%
Third Ave Sewer (SS4)	\$ 379,687.00	\$ 382,190.00	\$ 2,503.00	0.66%
General Water (SW1)	\$ 393,217.00	\$ 449,653.00	\$ 56,436.00	14.35%
Hampton Manor Water (SW2)	\$ -	\$ -	\$ -	
Ambulance	\$ 640,163.00	\$ 640,163.00	\$ -	0.00%
	\$ 8,851,258.00	\$ 8,980,811.00	\$ 129,553.00	1.46%
Best Luther Fire Protection	\$ 101,400.00	\$ 103,440.00	\$ 2,040.00	2.01%
Third Ave Fire Protection	\$ 7,400.00	\$ 7,560.00	\$ 160.00	2.16%
Town Cap	\$ 8,960,058.00	\$ 9,091,811.00	\$ 131,753.00	1.47%
Levy Decrease(Increase)		\$ 131,753.00		
%		1.47%		

Town of East Greenbush
2017 Budget Detail - General Fund

	2014 Actual	2015 Actual	2016 Adopted	2016 YTD 7/31/2016	2016 Forecast	2017 Preliminary
General Governmental Support						
1010.1 - Town Board PS	\$ 40,153.52	33,426.37	40,000	22,730.91	42,215	40,000
1010.4 - Town Board CE	\$ 468.65	140.02	249	994.45	1,705	249
1110.1 - Justices PS	\$ 189,442.64	201,475.52	209,697	106,013.31	196,882	209,697
1110.4 - Justices CE	\$ 43,417.03	6,737.52	8,565	6,385.36	10,946	8,565
1220.1 - Supervisor PS	\$ 102,734.05	94,426.62	90,911	53,621.83	99,583	93,404
1220.4 - Supervisor CE *	\$ 2,091.89	1,450.28	747	5,719.47	9,805	3,247
1310.1 - Director of Finance PS	\$ 37,283.92	37,772.44	37,288	22,440.22	41,675	54,484
1310.4 - Director of Finance CE	\$ 323.43	526.88	563	405.83	696	563
1315.1 - Comptroller PS	\$ 31,548.70	32,408.68	34,150	20,022.98	37,186	34,857
1315.4 - Comptroller CE	\$ 14,082.05	3,628.08	25,938	4,501.09	7,716	24,898
1320.4 - Independent Auditing & Accounting CE	\$ -	-	5,973	2,538.32	4,351	19,918
1330.1 - Tax Collector PS	\$ 58,207.43	64,178.12	59,082	33,514.87	62,242	61,000
1330.2 - Tax Collector EQ	\$ -	-	-	-	-	-
1330.4 - Tax Collector CE	\$ 3,101.19	4,190.05	1,268	4,490.77	7,698	1,268
1340.1 - Budget PS			-	-	-	-
1345.1 - Purchasing PS	\$ 16,474.92	15,959.22	15,431	10,261.25	19,057	18,424
1345.2 - Purchasing EQ	\$ -	-	-	-	-	-
1345.4 - Purchasing CE	\$ 1,758.90	104.00	804	571.59	980	804

Different Expenses:

PS = Personnel Services = The cost of employees' salaries.

CE = Contractual Expenses = Costs of operating, tools, supplies, postage, contracted officials (lawyers, engineers) etc.

EQ = Equipment = The cost of equipment.

Allocations: Some departments have costs allocated to different funds, this reduces the PS/CE line in one fund and adds to the Administrative PS/CE lines in other funds.

Allocations

<i>Administrative Allocations</i>		0.19	0.15	0.01	0.08	0.03	0.02	0.03	
	2,017	Highway	Gen Water	HM Water	Gen Sewer	HM Sewer	Couse Sewer	3rd Ave Sew	Total
1220.1 - Supervisor PS	47,000	8,742.00	6,862.00	470.00	3,904.02	1,211.07	1,038.06	1,369.04	23,596
L.O'Brien- Admin Asst. Salary	37,000	6,882.00	5,402.00	370.00	3,073.38	953.40	817.20	1,077.76	
L.Taylor- Bookkeeper Salary	10,000	1,860.00	1,460.00	100.00	830.64	257.68	220.86	291.29	
1220.4 - Supervisor CE	4,500	837.00	657.00	45.00	373.79	115.95	99.39	131.08	2,259

Position	Salary	Amount Allocated	Supervisor PS Amount
Supervisor – J.Conway	\$70,000.00	0	\$70,000.00
Admin Asst – L.O’Brien	\$37,000.00	\$18,575.73	\$18,424.27
Bookkeeper – L.Taylor	\$10,000.00	\$ 5,020.47	\$ 4,979.53
1220.1 – Supervisor PS	\$117,000.00	\$23,596.20	\$93,403.80 \$93,404

Factors Impacting the Budget

- 1.5% Salary INCREASE for Union Employees
- Health Insurance Projections
 - Empire Projecting 9.7% Increase
 - CDPHP Projecting 4.6%/8.7% Increase (2 Plans)
- Debt Service Payments
 - RCWSA - \$610,000
 - WWTP - \$650,000
 - DPW Bond - \$126,000
- Municipal Insurance Increase Projections
 - Workers Compensation – 10% increase
 - Liability – 10-15% increase
 - Public Official Liability – 20% increase

2017 Tax Bill Review

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
NY Mandates-County	63099941	1.4000	200000.000	6.07833800	\$1,215.67
Chargebacks-County	902102	-2.0000	200000.000	0.60203500	\$120.41
Town of E Greenbush	4706161	10.3000	200000.000	3.14074800	\$628.15
Highway-E Greenbush	2030177	-11.6000	200000.000	1.35487800	\$270.98
Bruen Rescue Squad	640163	0.0000	200000.000	0.36163500	\$72.33
Clinton Heights Fire ★	660664	1.0000	200000.000	0.94208300	\$188.42
E Grn Public Library	1600517	2.5000	200000.000	0.90414900	\$180.83
3rd Avenue Sewer ★	378161	0.7000	200000.000	0.89694700	\$179.39
Egrn Water: Old	0	0.0000	75.000 Units	0.92679000	\$69.51

Total Taxes: \$2,925.69

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
NY Mandates-County	63099941	1.4000	200000.000	6.07833800	\$1,215.67
Chargebacks-County	902102	-2.0000	200000.000	0.60203500	\$120.41
Town of E Greenbush	4706161	10.3000	200000.000	3.14074800	\$628.15
Highway-E Greenbush	2030177	-11.6000	200000.000	1.35487800	\$270.98
Bruen Rescue Squad	640163	0.0000	200000.000	0.36163500	\$72.33
East Greenbush Fire ★	772085	1.0000	200000.000	0.87840400	\$175.68
E Grn Public Library	1600517	2.5000	200000.000	0.90414900	\$180.83
Egrn Sewer:General ★	0	0.0000	85.000 Units	1.75141400	\$148.87
Egrn Water: New	0	0.0000	85.000 Units	0.85000000	\$72.25

Total Taxes: \$2,885.17

Calculating the Tax Rate (Assessed Value)

Fund	Taxable Assessment	Taxes to be Raised	Tax Rate Per Dollar	Per \$1000 of Value	Times 200 (000)
NY Mandates County	\$ 1,498,424,253.00	\$ 9,107,929.81	\$ 0.00607834	6.078338	\$ 1,215.67
Chargebacks County	\$ 1,498,420,603.00	\$ 902,101.56	\$ 0.00060203	0.602035	\$ 120.41
Town of EG	\$ 1,498,420,603.00	\$ 4,706,161.47	\$ 0.00314075	3.140748	\$ 628.15
Highway EG	\$ 1,498,420,603.00	\$ 2,030,177.40	\$ 0.00135488	1.354878	\$ 270.98
Bruen Rescue Squad	\$ 1,770,190,103.00	\$ 640,163.00	\$ 0.00036164	0.361635	\$ 72.33
Clinton Hts FD	\$ 701,279,902.00	\$ 660,664.00	\$ 0.00094208	0.942083	\$ 188.42
EG FD	\$ 878,967,159.00	\$ 772,085.00	\$ 0.00087840	0.878400	\$ 175.68
EG Public Library	\$ 1,770,190,103.00	\$ 1,600,517.00	\$ 0.00090415	0.904150	\$ 180.83
3rd Ave Sewer	\$ 420,717,200.00	\$ 377,360.99	\$ 0.00089695	0.896947	\$ 179.39

2017 Tax Bill Review

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
NY Mandates-County	63099941	1.4000	200000.000	6.07833800	\$1,215.67
Chargebacks-County	902102	-2.0000	200000.000	0.60203500	\$120.41
Town of E Greenbush	4706161	10.3000	200000.000	3.14074800	\$628.15
Highway-E Greenbush	2030177	-11.6000	200000.000	1.35487800	\$270.98
Bruen Rescue Squad	640163	0.0000	200000.000	0.36163500	\$72.33
Clinton Heights Fire ★	660664	1.0000	200000.000	0.94208300	\$188.42
E Grn Public Library	1600517	2.5000	200000.000	0.90414900	\$180.83
3rd Avenue Sewer ★	378161	0.7000	200000.000	0.89694700	\$179.39
Egrn Water: Old	0	0.0000	75.000 Units	0.92679000	\$69.51

Total Taxes: \$2,925.69

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
NY Mandates-County	63099941	1.4000	200000.000	6.07833800	\$1,215.67
Chargebacks-County	902102	-2.0000	200000.000	0.60203500	\$120.41
Town of E Greenbush	4706161	10.3000	200000.000	3.14074800	\$628.15
Highway-E Greenbush	2030177	-11.6000	200000.000	1.35487800	\$270.98
Bruen Rescue Squad	640163	0.0000	200000.000	0.36163500	\$72.33
East Greenbush Fire ★	772085	1.0000	200000.000	0.87840400	\$175.68
E Grn Public Library	1600517	2.5000	200000.000	0.90414900	\$180.83
Egrn Sewer:General ★	0	0.0000	85.000 Units	1.75141400	\$148.87
Egrn Water: New	0	0.0000	85.000 Units	0.85000000	\$72.25

Total Taxes: \$2,885.17

Calculating the Tax Rate (Linear Units)

Fund	Total Linear Units	Taxes to be Raised	Tax Rate Per Linear Unit	No of Linear Units	Amt Owed
EG Sewer General	243532.39	\$ 426,526.00	1.751414	85	\$ 148.87
EG Water New	77717.26	\$ 66,059.61	0.849999	85	\$ 72.25
EG Water Old	407712.39	\$ 377,863.70	0.926790	75	\$ 69.51

Questions?

