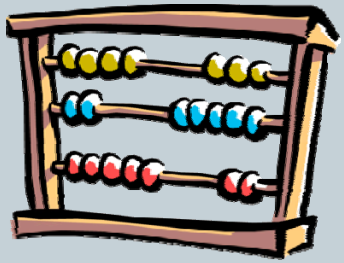
Town of Ossining

2017 TENTATIVE BUDGET PRESENTATION

NOVEMBER 1ST, 2016
OSSINING PUBLIC LIBRARY

Budget Preparation Process



- August- December 2016
- Estimate forms prepared by Department Heads
- Tentative Budget must be submitted to Town Clerk by October 30th
- Town Board meets with Department Heads throughout November (4th, 7th & 18th)
- Adopt by December 20th, 2016
  - Planned for December 13th Legislative Session

The Town Budget Has Multiple Components, Who Pays What?

- Town General (10)
  - Village of Ossining
  - Village of Briarcliff Manor
  - Unincorporated Area
- Special Districts
  - Unincorporated Area (except Ambulance)
- Unincorporated Area (20 & 31)

How Much of Your Property Taxes Are Affected?

- Property Tax Distribution
  - **Westchester County:** Around 12%
  - **Town of Ossining:** Less than 2%
  - **School Districts:** Between 61% and 70%
  - **Local Municipality:** Between 15% and 26%
    - **Village Tax OR**
    - **Unincorporated Town Tax + Special Districts**

Town General Services

- Town/Village Consolidated Court
- Administration/ Budget/ Grant Administration
- Tax Collection & Foreclosures
- Assessment/ Board of Assessment Review
- Town Clerk & Elections
- Senior Services
- Town Parks (Buck Johnson, Cedar Lane, Gerlach, Louis Engel, Litt, Ryder, Sally Swope)
- Facilities Maintenance
- Summer Concert Series & Fireworks

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Unincorporated Area Services

- Public Safety
- Recreation
- Building
- Engineering
- Planning & Zoning
- Storm Water Management
- Highway Department
  - Road Maintenance
  - Snow Removal

Special Districts

- Sewer/ North State Road Sewer
- Water
- Street Lighting
- Fire Protection
- Refuse Collection
- Ambulance Services (all but Briarcliff Manor)

BUDGET HIGHLIGHTS

2017 Proposed General Fund Expenditures $5,469,710
2017 Proposed Unincorporated Fund Expenditures $6,730,092

2017 Budget Highlights

- First Town budget using full market value assessments
- Continued Six (6) year Capital Plan, including proposed methods of financing
- Significant Increases to Key Expenses:
  - Empire Plan (Employee Health Insurance): 8.5% anticipated increase
  - New York Power Authority (Electricity): 8.81% anticipated increase
  - Worker's Compensation Premium: 15% increase
- Increased revenues in Cemetery Budget (032) cause a decrease in dependence on Dale Cemetery Fund Balance than in prior years
- $75,000 in General Fund Balance applied to General Fund Operating for 2017

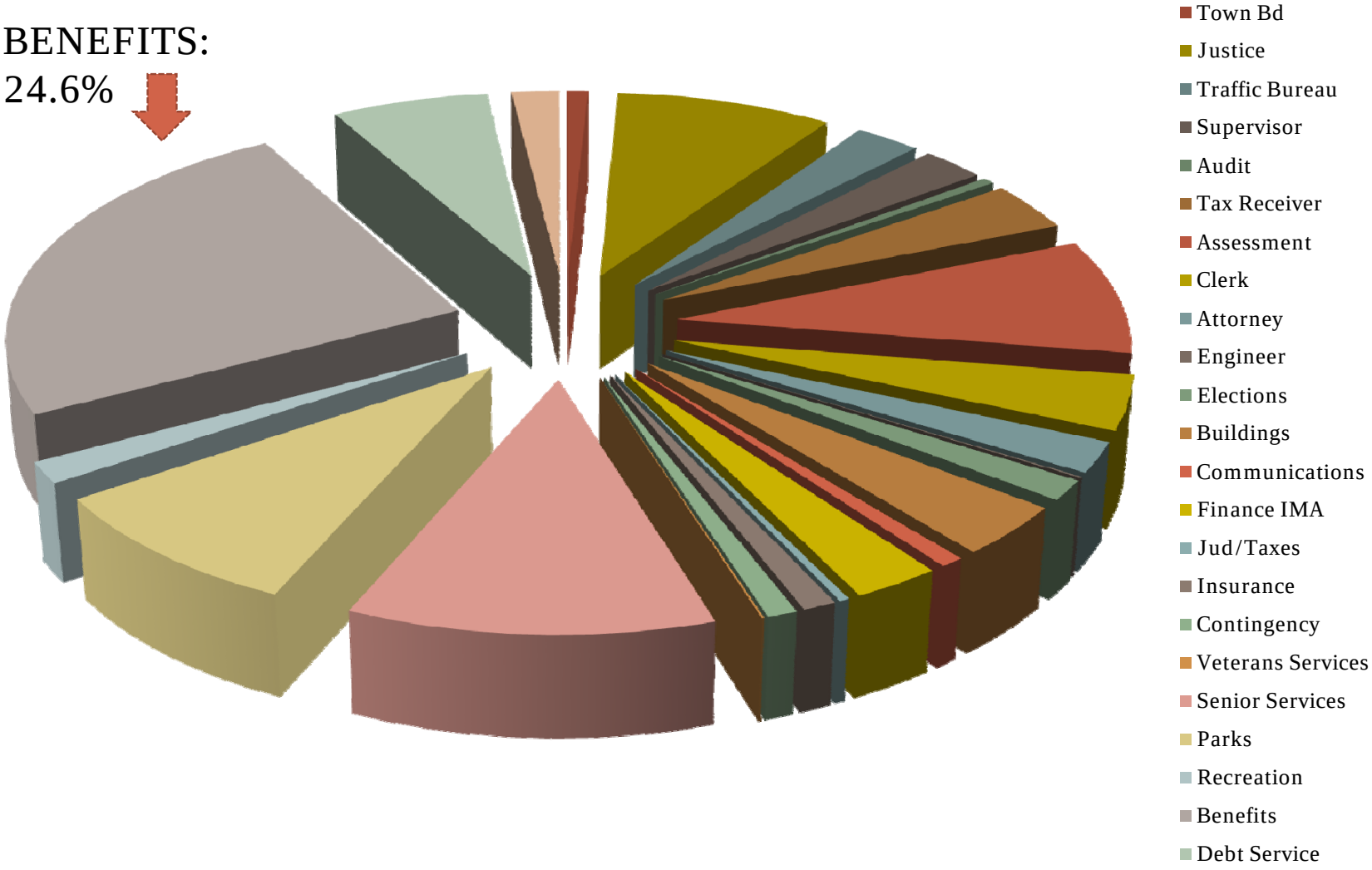
Our Tax Cap for 2017

- The NYS Tax Cap legislation states that a municipality is entitled to raise the levy by 2%, or the rate of inflation, <u>whichever is less</u>
- For the 2017 budget, the rate of inflation is 0.68%, down from 0.73% in 2016
  - The legislation also allows for a "growth factor", set by the State for each municipality, based on brick & mortar growth in the community- for 2017, this additional 0.29% brings us to a .97% allowable increase to our tax levy amount
- We were also entitled to carry over funds we did not use towards the 2016 levy for the 2017 Budget ($153,242)
- We are under the Tax Cap by $146,699 (across all funds), which allows additional carryover for the 2018 budget

Revaluation Effects

- The Town no longer needs to use an equalization rate, as all properties are now assessed at full value
  - Average home in 2015: $22,834
  - Average home in 2016: $420,805
- Conversion of tax rates to reflect full values
  - General Tax Rate in 2016 Budget: $12.73367/ $1000 assessed
  - General Tax Rate in 2017 Budget: $0.72708/ $1000 assessed
- The average homeowner in the Town will pay just $15.20 more than they did in 2016
  - $290.76 in 2016
  - $305.96 in 2017

General Fund Expenditures ($5,469,710)



Revaluation Effects

- The Unincorporated Town saw similar effects:
  - Average home in 2015: $20,455
  - Average home in 2016: $373,412
- Conversion of tax rates to reflect full values
  - TOS Rate in 2016 Budget: $101.74776/ $1000 assessed
  - TOS Rate in 2017 Budget: $5.54946/ $1000 assessed
- The average homeowner in Unincorporated Area will pay $9.02 <u>LESS</u> than they did in 2016 (before Special District taxes)
  - $2081.25 in 2016
  - $2072.23 in 2017

Additional Services for Unincorporated Property Owners

The residential homeowner pays an average of:

- **$542** per year for Refuse & Recycling, Fire Protection and Street Lighting
- **$79** per year for Ambulance Service
- **$115** per year for Sewer Service (excludes North State Road Sewer District Debt)
  - Based on TOS Average Residential Assessment of $373,412

Changes in the Unincorporated Budget

- All monies for 2017 and 2018 (final) Bond Calls on Police Station have been planned for and put into in reserve

- Additional Continuing Education funds for Planning & Zoning Boards

- Transfer from 20 to 31: $275,000
    - Mason Dump Trucks ($64,000) to replace Truck#62
        - 21 Years Old

    - Service Truck ($58,000) to replace Truck #65
        - 16 Years Old

    - Additional paving work

What May Change Before December?

- Increasing Assessed Value due to Phase-In Exemption Impacts

- Internal Audit: Meeting on November 3rd

- Firmer rates from Contractors
    - Westchester County Board of Elections

- Mortgage Recording Tax: shift portion ($78,512) from Town General (10) to Unincorporated Fund (20) and Highway Fund (31)

The Budget is now available online

http://www.townofossining.com/cms/town-departments/budget-office

You can also email your comments to Dlevenberg@townofossining.com

to be entered into the Public Hearing Record