



CITY OF BEACON BUDGET 2019

OCTOBER 9, 2019





2019 BUDGET PROCESS



- Submission of Budget and Budget Message to Council
October 2, 2018
- Departmental Budget Presentations
 - **10/09:** Finance, Assessment & Office of the Administrator
 - **10/29:** Building, Fire & Police
 - **11/13:** Water and Sewer, Highway, Recreation
- Public Hearing and Public Comments Tentative date
December 3, 2018
- Adoption of Budget by **December 31, 2018**

2019 BUDGET SIGNIFICANT FACTORS

- 9% increase of \$29,596 in the Dutchess County Self Insured Workers Compensation Plan
- general fund health insurance increased to \$354,155 and represents 15% of all expenses in the general fund
- an increase in general fund long-term debt of \$958,159 and a decrease in short-term debt of \$729,796 which is a net increase of \$238,363
- every week recycling combined with the garbage contract amounted to \$99,698 increase in the general fund expense budget





2019 BUDGET HIGHLIGHTS

- Add one Building Inspector in the Building Department;
- the Fire Department budget remains at thirteen (13) firefighters and one Fire Chief;
- inclusion of one part time person in the Recycling budget and moving one full time person from Recycle to Highway
- a 0.46% decrease in pension costs for non-police and fire (ERS) and a 3.59% decrease in pension costs for police and fire (PFRS)
- a continued reduction of \$27,700 (33%) in the Street Lights from \$82,700 in the FY 2018 Budget to \$55,000 in the requested FY 2019 Budget. It was \$318,000 in the FY 2016 Budget
- the City is estimating to save over \$100,000 a year in energy costs on our Central Hudson billing from the new Solar Farm



2019 TENTATIVE BUDGET SUMMARY

	General Fund	Water Fund 5% Increase	Sewer Fund 10% Increase
Appropriations	\$20,695,728	\$3,649,194	\$4,171,109
Total Revenue	\$9,405,781	\$3,634,614	\$4,171,109
Balance of Appropriations	\$11,289,947	14,580	-
Appropriated Fund Balance	(325,766)	(14,580)	-
Allowable Levy at Tax Cap	\$10,964,181		

For 2019 the Tax Cap is 2%. The cap is on the tax levy, not the tax rate.

An allowable increase over 2018 budget of \$370,990

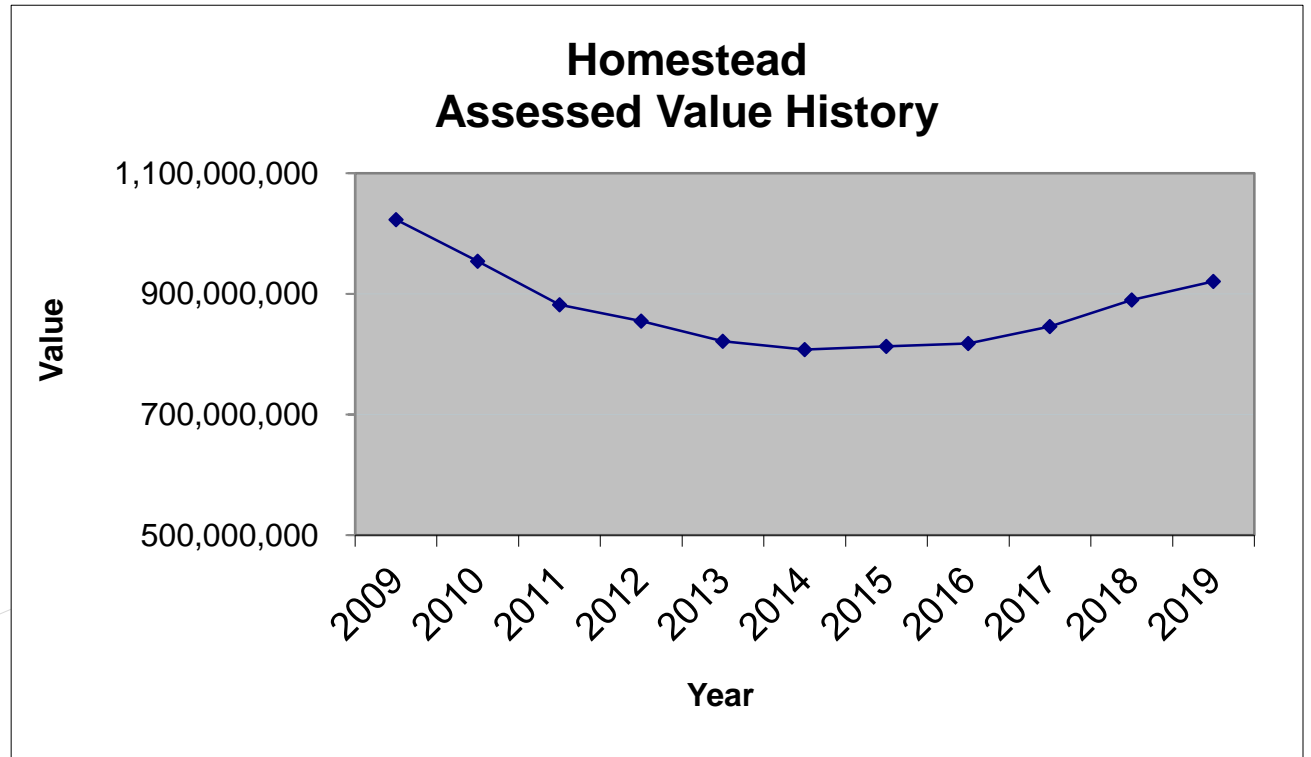


2019 TENTATIVE BUDGET SUMMARY

	Homestead	Non-Homestead	Totals
Tax Levy Distribution	\$7,604,764	\$3,359,417	\$10,964,181
Base Proportion	69.360070	30.639930	100.00
2019 Tax Rate	8.257246	12.409643	
2018 Tax Rate	8.386328	12.670766	
Percentage Decrease	-1.5392%	-2.0608%	
9/21/18- Tentative Roll	\$920,980,615	\$270,710,226	\$1,191,690,841
12/12/17 – Final Roll	\$890,121,552	\$246,894,305	\$1,137,015,857
Percentage Increase	3.47%	9.65%	4.81%
Dollar Change	\$30,859,063	\$23,815,921	\$54,674,984

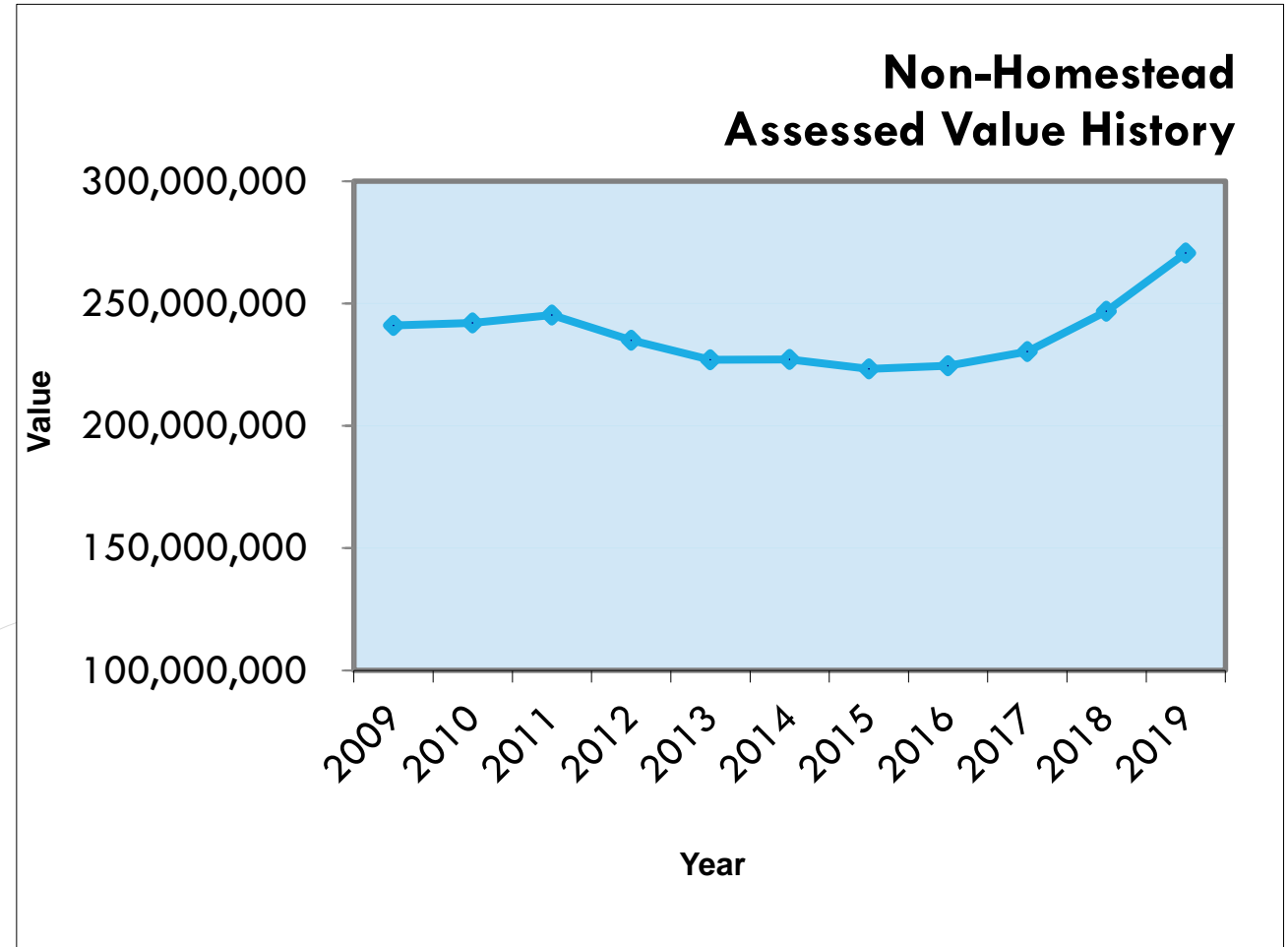
HOMESTEAD ASSESSED VALUE

Year	Value	
2009	\$1,023,370,264	
2010	\$954,444,766	
2011	\$882,174,740	
2012	\$855,098,018	
2013	\$821,822,287	
2014	\$808,113,801	
2015	\$813,005,888	
2016	\$817,959,464	
2017	\$846,174,024	
2018	\$889,774,212	
2019	\$920,980,615	As of 9/21/18



NON-HOMESTEAD ASSESSED VALUE

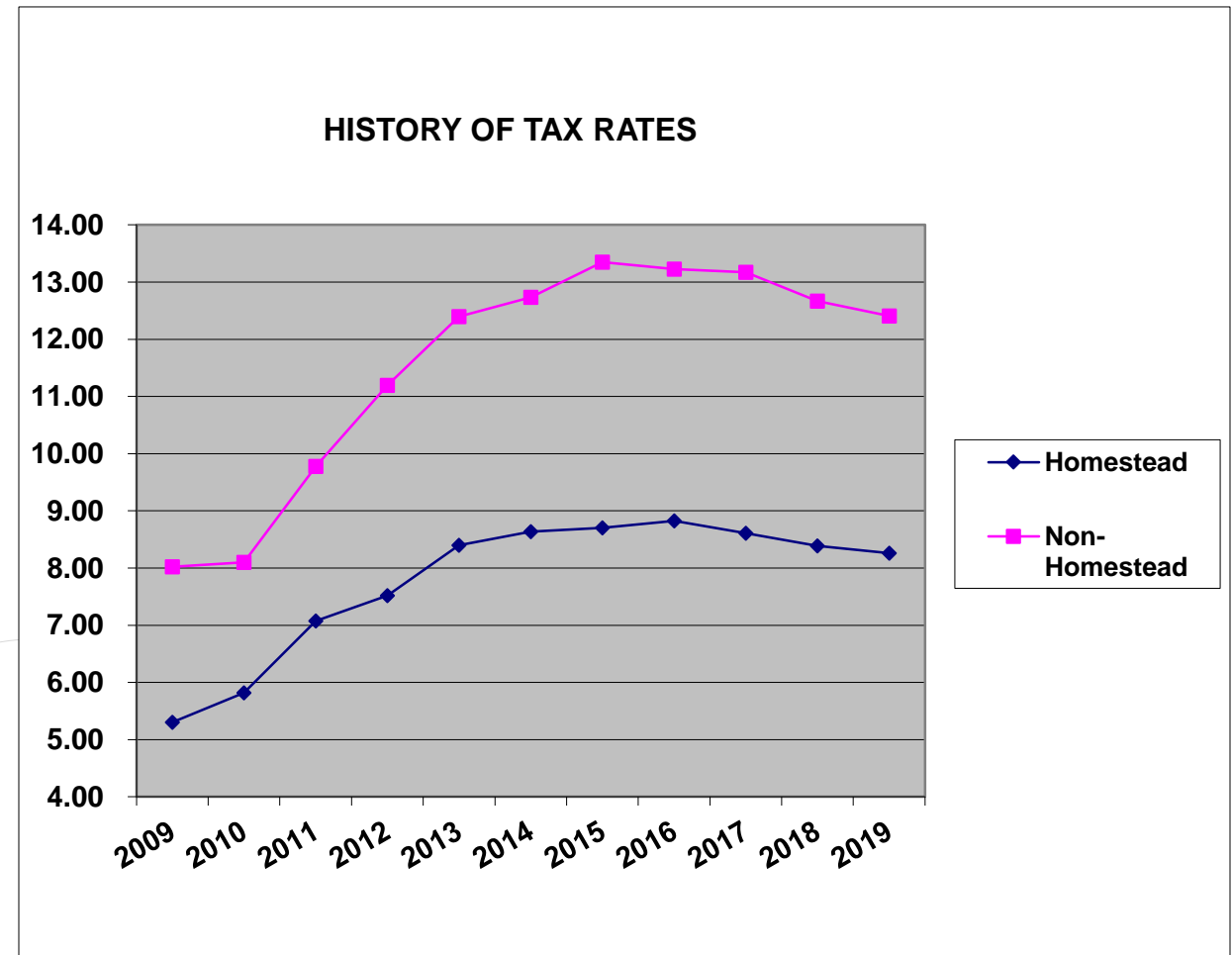
Year	Value	
2009	\$241,001,577	
2010	\$242,091,873	
2011	\$245,365,328	
2012	\$234,984,661	
2013	\$227,050,371	
2014	\$227,215,482	
2015	\$223,226,443	
2016	\$224,589,575	
2017	\$230,385,626	
2018	\$246,894,305	
2019	\$270,710,226	As of 9/21/18





HISTORY OF TAX RATES 2009-2019

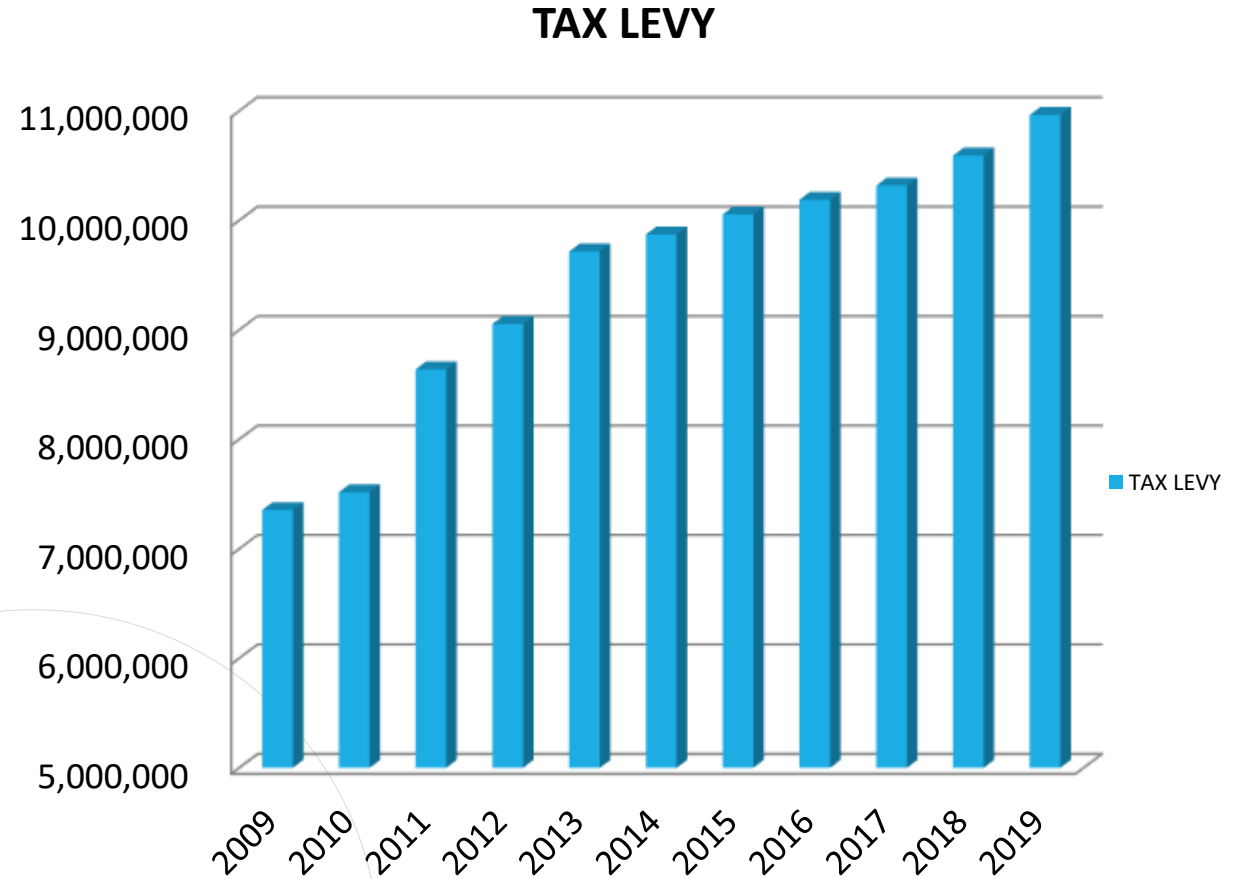
Homestead		Non-Homestead	
YEAR	RATE	YEAR	RATE
2009	5.30	2009	8.02
2010	5.82	2010	8.10
2011	7.07	2011	9.78
2012	7.52	2012	11.19
2013	8.40	2013	12.40
2014	8.63	2014	12.73
2015	8.70	2015	13.35
2016	8.82	2016	13.23
2017	8.61	2017	13.17
2018	8.39	2018	12.67
2019	8.26	2019	12.41





TAX LEVY HISTORY 2009-2019

Year	Levy Amount	Fund Balance to Offset Levy
2009	\$7,354,284	\$1,250,000
2010	\$7,517,571	\$1,261,902
2011	\$8,640,748	\$600,000
2012	\$9,055,118	\$500,000
2013	\$9,716,109	\$500,000
2014	\$9,871,042	\$500,000
2015	\$10,054,918	\$400,000
2016	\$10,188,230	\$247,500
2017	\$10,319,219	\$162,980
2018	\$10,593,191	\$148,317
2019	\$10,964,181	\$325,766





HOW TAXES ARE CALCULATED

	Homestead	Non-Homestead	Totals
Amount to be raised by Taxes “LEVY”	10,964,181	10,964,181	
Base Proportion Percentage*	0.69360070	0.30639930	1.000000
Tax Levy Proportioned (Levy x Base proportion)	7,604,764	3,359,417	10,964,181
Assessed Values*	920,980,615	270,710,226	1,191,690,841
2019 Proposed Rate (Per \$1,000)	8.257246	12.409643	
2018 Rate (per \$1,000)	8.386328	12.670766	
2019 Percentage Increase (2019 Rate – 2018 Rate/2018 Rate)	-1.5392%	-2.0608%	
Example Tax Bill:			
Assessed Value of property example	300,000	300,000	
2019 City Tax Bill (Assessed Value/1,000 x Tax Rate)	2,477.17	3,722.89	

*Amounts determined by the New York State Office of Real Property Taxes. Currently, in draft form.

EMPLOYEES BY DEPARTMENT 2009-2019

Department	ACTUAL AT YEAR END							Budgeted	Budgeted	Budgeted	Budgeted	Budget
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Change
Administrator	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-
Assessor	1.0	1.0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-
Building	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0 ***	1.0
City Clerk	3.0	3.0	3.0	3.0	3.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Council	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	-
Finance	3.5	3.5	3.0	3.0	3.0	5.0	5.0	5.0	5.0	5.0	5.0	-
Fire	13.0	13.0	13.0	13.0	13.0	14.0	14.0	14.0	14.0	14.0	14.0	-
Highway	18.0	16.0	14.0	14.0	14.0	14.0	15.0	15.0	15.0	16.0	17.0 **	1.0
Mayor	2.0	2.0	2.0	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-
Park	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-
Police	35.0	35.0	35.0	31.0	31.0	32.0	34.0	34.0	35.0	36.0	36.0	-
Police (parking)												-
Police Office	2.0	2.0	2.0	3.0	3.0	3.0	2.5	3.0	3.0	3.0	3.0 *	-
Public Buildings	1.0	1.0	1.0	1.0	1.0	1.5	1.0	1.0	1.0	1.0	1.0	-
Recreation	0.5	0.5	0.5	0.5	0.5	1.0	1.5	1.5	3.0	3.5	3.5	-
Recycle	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0	1.5 **	(0.5)
Water	10.0	8.0	7.0	9.0	10.0	9.0	8.0	10.0	11.0	11.0	11.0	-
Sewer	13.0	11.0	10.0	9.0	10.0	9.0	11.0	11.0	11.0	11.0	11.0	-
Totals	118.0	112.0	107.0	104.5	107.0	108.0	111.5	114.0	117.5	119.0	120.5	1.5

* Part time dispatchers = 1 FTE

** Reclass of actual location of employees, from recycle to highway, add PT in Recycle

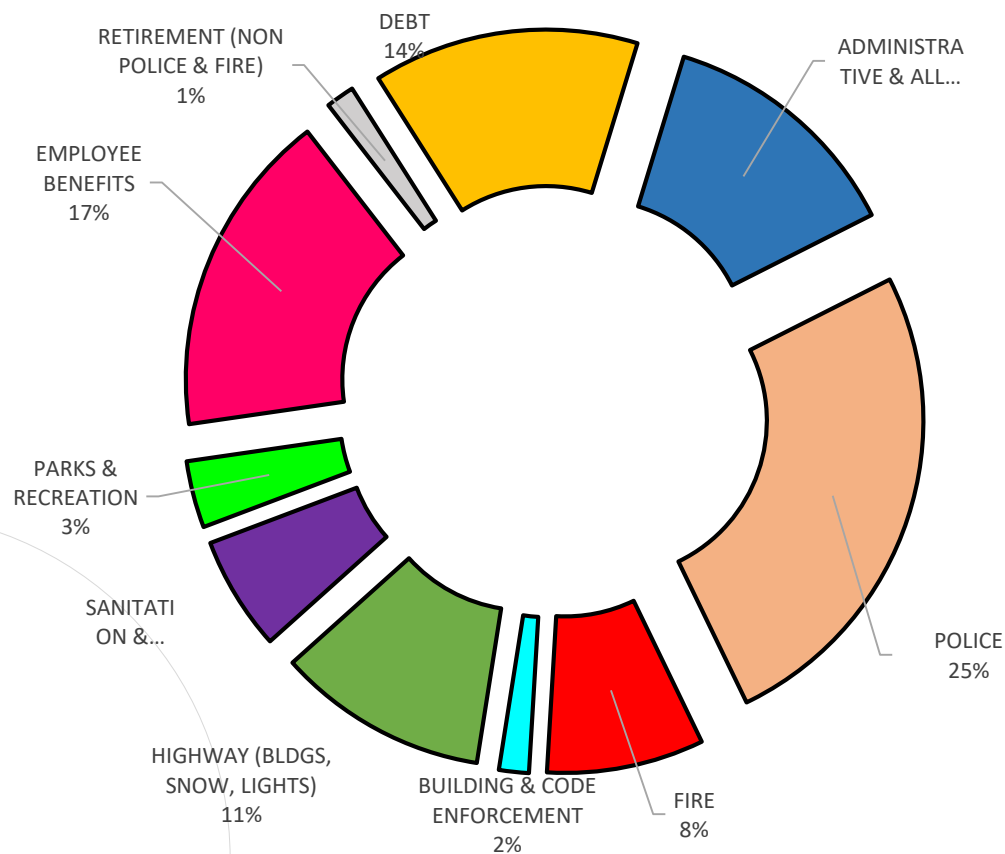
*** In 2019, adding in Building Inspector and keeping 13th Firefighter position previously occupied by Lt. Dexter



2019 GENERAL FUND BUDGET

ADMINISTRATIVE & ALL OTHER		2,656,123
POLICE		5,231,159
FIRE		1,679,401
BUILDING & CODE ENFORCEMENT		319,199
HIGHWAY (BLDGS, SNOW, LIGHTS)		2,251,909
SANITATION & RECYCLE		1,216,942
PARKS & RECREATION		715,229
EMPLOYEE BENEFITS		3,480,707
RETIREMENT (NON POLICE & FIRE)		304,988
DEBT		2,840,071
TOTAL		20,695,728

2019 General Fund Budget





THANK YOU



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