

Village of Washingtonville Meeting Minutes

Date: January 12, 2025

Time: 7:00 PM

Present- Mayor Tom DeVinko, Deputy Mayor Steve Presser, Trustee Susan Walski and Trustee Donna Jacaruso, Trustee Vernon Coleman & Leslie Tillotson (Treasurer)

1. Call to Order and Pledge of Allegiance

Opening of Public Hearing

A motion was made to open the public hearing on the **2026–2027 Tentative Budget**. - **Motion:** Made and seconded

- **Vote:** Passed unanimously (5–0)

The mayor then turned the presentation over to **Leslie Tillotson (Treasurer)**.

Budget Presentation – Treasurer

Overview and Certification Requirements

The Treasurer presented the 2026–2027 Tentative Budget using a PowerPoint presentation and detailed line-item schedules. It was noted that, due to prior deficit financing, the New York State Comptroller’s Office is required to review and certify the Village budget on an annual basis. The tentative budget was formally submitted to the Comptroller’s Office on December 30, 2025, and remains under review.

Budget Preparation Process

The Treasurer explained that - Department heads submitted budget requests by late November. - Requests were reviewed collaboratively by the Mayor, Board of Trustees, department liaisons, and the Treasurer. - Adjustments were made to ensure fiscal responsibility while maintaining service levels. - The tentative budget was posted on the Village website on January 7, 2026, in advance of the public hearing.

General Fund – Revenue Highlights

- **Property Tax Levy:** \$5,609,291, representing a **4% increase** over the prior year (compared to a 14.93% increase in the previous budget cycle).
- **Sales Tax Revenue:** \$1,000,195, reflecting an increase of \$25,000 based on current trends.
- **Franchise Fees:** \$99,000, based on historical actuals.
- **Mortgage Tax:** \$160,000.
- **Total General Fund Revenue Increase:** \$265,986 over the prior fiscal year.

General Fund – Expenditure Highlights

- **General Government Support:** \$987,078.
- **Public Safety:** \$2,000,942.
- **Transportation:** \$1,209,450.
- **Culture and Recreation:** Increased by \$28,500.
- **Home and Community Services:** Modest increase to maintain service levels.
- **Employee Benefits:** Increased by \$133,470, reflecting contractual obligations and benefit cost growth.
- **Debt Service:** Reduced due to reallocation related to deficit financing.

Water Fund

- **Water Rents:** \$986,000 (projected).
- **Bulk Water Sales:** \$175,000.
- **Total Water Fund Revenue:** \$1,000,160.
- Expenditures include administration, operations, purification, transmission, distribution, and employee benefits.

Sewer Fund

- **Sewer Rents:** \$1,000,275.
- **Sewer Facility Fee (Deficit Related):** \$25 per quarter per account.
- **Total Facility Fee Revenue:** \$640,000.
- **Total Sewer Fund Revenue:** \$2,096,671.
- **Debt Service:** \$725,145.

Deficit Financing

The Treasurer explained that the Village's deficit was converted to a five-year bond in June 2025: - Bond Amount: \$1,000,160. - Interest Rate: 4.5% for the first four years; 4.75% in the final year. - Final maturity: Fiscal Year 2030.

Public Comment and Discussion

Members of the public and Board engaged in an extended discussion regarding the tentative budget and related financial practices.

Topics raised included: - The format and clarity of the budget presentation, including the distinction between actual revenues, projected revenues, and estimates. - The Village's use of accrual accounting, including how unpaid invoices and unbilled revenues are recorded at year-end. - Implementation of the proposed sewer facility fee, and whether adoption requires a resolution or a local law. - Water and sewer billing practices, including minimum usage charges and their impact on residents. - Concerns regarding senior citizens and fixed-income households in relation to sewer minimums. - The use of bulk water revenue, including whether those funds are restricted for infrastructure and capital planning. - Timing and delays associated with completion of recent audits and availability of finalized financial statements.

Village officials responded by clarifying that - Revenues are reported on an accrual basis, while expenditures are recorded as invoices are received, with year-end accruals applied as required. - Bulk water revenues are reserved for engineering, maintenance, and long-term infrastructure needs. - The sewer facility fee is directly related to deficit financing obligations and is under legal review. - Senior sewer minimum charges are being reviewed, including potential eligibility criteria tied to the Enhanced STAR program. - Written public comments would continue to be accepted following the hearing.

Close of Public Hearing

A motion was made to close the public hearing. - Motion: Made and seconded
- Vote: Passed unanimously (5-0)

The public hearing was officially closed.

The mayor thanked all attendees for their participation.

Meeting adjourned.

Written Public Comment Period

Written public comments on the 2026-2027 Tentative Budget will be accepted at Village Hall through Tuesday, January 20, 2026, by 4:00 PM.
