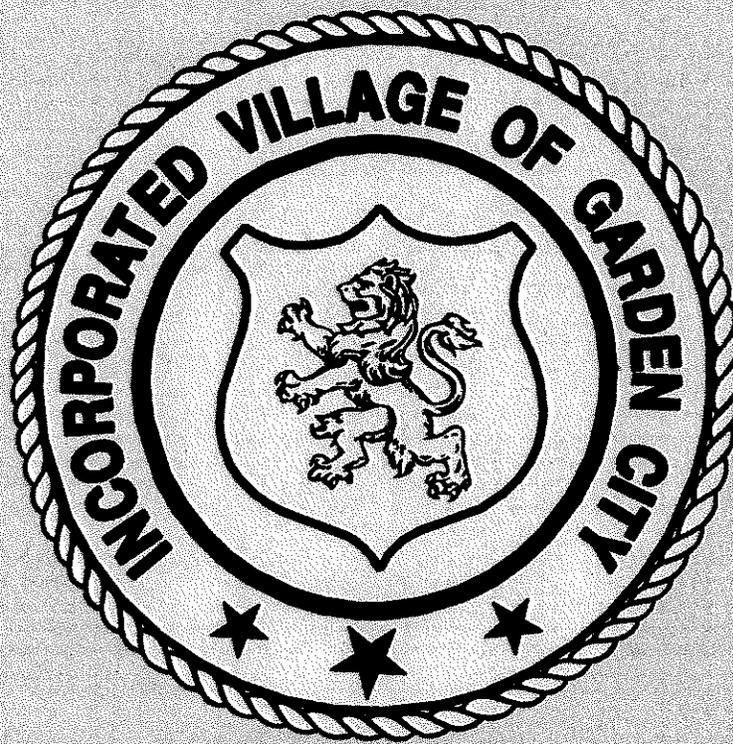


**INCORPORATED
VILLAGE
OF
GARDEN CITY, NEW YORK**



**VILLAGE BUDGET - EXECUTIVE SUMMARY
FOR THE YEAR ENDED
MAY 31, 2015**

**VILLAGE OF GARDEN CITY
2014-15 BUDGET EXECUTIVE SUMMARY**

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INCORPORATED
VILLAGE OF GARDEN CITY

February 7, 2014

TO: Robert L. Schoelle, Jr. - Village Administrator

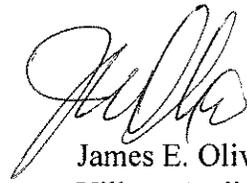
RE: Budget 2014-2015 Executive Summary

This executive summary has been prepared from detailed budget requests as provided by each department, gathered over the last six weeks, and is forwarded to the Mayor and Board of Trustees for their consideration. Meetings are scheduled on February 8, 13 and 27 to discuss the budget. It is hoped that this summary will provide a formal analytical approach to the difficult priority setting that is part of any budget development.

For the 2014-2015 fiscal year, a spending plan of \$55,710,170 is indicated from the tabulation of the Department's requests. This is an increase of 2.39% from the prior year. The Executive Staff was given the task of developing a flat budget request. Totalling the operating departments and comparing them to the previous year reveals that, on a global basis, the operating expenses have remained close to last year's budget request. There are two specific items which drive our spending up; the need to engage counsel for the MHANY appeal, and the suggestion that the Village should raise the cash appropriation to Capital Projects. Were it not for inclusion of these suggestions, the budget request would reflect an increase of \$47,995.

On the financing side, the Village is generating a greater than expected surplus from revenue sources. Building fees will be \$226,538 above anticipated levels, as two major projects have begun. There is no activity like this expected for 2014-2015, therefore, Revenues Anticipated have been adjusted. Additionally, the 2013-2014 budget contained a total of \$560,000 in one-time revenues that will not re-occur, leading to a reduction in Anticipated Revenue of \$703,376.

Assessment reductions contribute a loss in tax revenue of 0.3%. Overall, the budget indicates a tax rate of \$46.28, an increase of 3.90%, or just under last year's tax rate increase on a percentage based comparison.



James E. Olivo
Village Auditor

JEO:ac

cc: Mayor John J. Watras
Board of Trustees
Attach.

INCORPORATED VILLAGE OF GARDEN CITY
SUMMARY OF 2014-2015 BUDGET COMPARED
TO BUDGETS OF PREVIOUS YEARS

| | ORIGINAL 2012-2013 BUDGET | ORIGINAL 2013-2014 BUDGET | DEPARTMENTAL BUDGET REQUESTED 2014-2015 |
|---------------------------------|---------------------------------|---------------------------------|--|
| BUDGET APPROPRIATIONS | \$54,637,185 | \$54,212,375 | \$55,710,170 |
| APPROPRIATIONS TO RESERVE | 0 | 195,981 | |
| TOTAL AMOUNT OF APPROPRIATIONS | \$54,637,185 | \$54,408,356 | \$55,710,170 |
| BUDGET PERCENTAGE INCREASE | | -0.42% | 2.39% |
| PROVISIONS FOR BALANCING BUDGET | | | |
| CURRENT SURPLUS | \$2,964,244 | \$0 | \$389,888 |
| ESTIMATED REVENUES | 6,634,158 | 7,592,032 | 6,888,456 |
| TAX LEVY | 45,038,783 | 46,551,130 | 48,237,055 |
| APPROPRIATION FROM RESERVE | 0 | 265,194 | 194,771 |
| TOTAL | \$54,637,185 | \$54,408,356 | \$55,710,170 |
| TENTATIVE ASSESSED VALUE | \$105,132,548 | \$104,515,336 | \$104,234,743 |
| IMPLIED TAX RATE | \$42.84 | \$44.54 | \$46.28 |
| TAX INCREASE AS PERCENTAGE | 1.71% | 3.97% | 3.90% |
| PERCENTAGE INCREASE CPI-U | 2.70% | 2.75% | 1.68% |

INC. VILLAGE OF GARDEN CITY N. Y.
 ANALYSIS OF THE TENTATIVE 2014-2015 BUDGET AND BUDGETS FOR THE TWO PRECEDING
 FISCAL YEARS, SETTING FORTH THE CLASSIFICATION OF ESTIMATED EXPENDITURES
 BY OBJECT, TOGETHER WITH COMPARATIVE FIGURES SHOWING THE MANNER IN WHICH
 EACH OF THESE BUDGETS WAS BALANCED

| | Modified 2012-2013 Budget | % of Total | Modified 2013-2014 Budget | % of Total | Proposed 2014-2015 Budget | % of Total |
|--------------------------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|---------------|
| Salaries | \$22,382,091 | 41.0% | \$21,694,021 | 41.0% | \$21,431,717 | 38.5% |
| Retirement | 4,673,022 | 8.6% | 5,189,393 | 8.6% | 4,894,208 | 8.8% |
| Social Security | 1,528,593 | 2.8% | 1,522,845 | 2.8% | 1,523,588 | 2.7% |
| Employee Benefits | | | | | | |
| Health | 5,526,814 | 10.1% | 5,585,016 | 10.1% | 5,714,121 | 10.3% |
| Dental | 131,128 | 0.2% | 123,807 | 0.2% | 120,893 | 0.2% |
| Workers Compensation Insurance | 1,151,068 | 2.1% | 1,659,621 | 2.1% | 1,659,621 | 3.0% |
| Sub Total - Personnel Costs | \$35,392,716 | 64.8% | \$35,774,703 | 64.8% | \$35,344,148 | 63.4% |
| Liability Insurance | \$1,506,028 | 2.8% | \$1,871,453 | 2.8% | \$2,271,453 | 4.1% |
| Debt Service | 1,871,077 | 3.4% | 1,797,502 | 3.4% | 1,870,451 | 3.4% |
| Equipment | 932,233 | 1.7% | 905,708 | 1.7% | 906,208 | 1.6% |
| Electricity | 594,500 | 1.1% | 545,330 | 1.1% | 544,830 | 1.0% |
| Heating Oil & Water | 675,629 | 1.2% | 701,401 | 1.2% | 697,261 | 1.3% |
| Supplies | 1,127,845 | 2.1% | 1,089,130 | 2.1% | 1,090,925 | 2.0% |
| Improvements | 1,153,000 | 2.1% | 280,327 | 2.1% | 1,340,127 | 2.4% |
| Refuse Disposal | 1,500,000 | 2.7% | 1,270,000 | 2.7% | 1,300,000 | 2.3% |
| Contingent | 358,500 | 0.7% | 1,102,200 | 0.7% | 1,092,200 | 2.0% |
| Other Expenses | 6,324,978 | 11.6% | 5,953,267 | 11.6% | 6,013,117 | 10.8% |
| Library Fund | 3,200,679 | 5.9% | 3,117,335 | 5.9% | 3,239,450 | 5.8% |
| | \$54,637,185 | 100.0% | \$54,408,356 | 100.0% | \$55,710,170 | 100.0% |

Manner in which Budgets were balanced:

| | | | | | | |
|----------------------|--------------|--------|--------------|--------|--------------|--------|
| Current Surplus | \$2,964,244 | 2.5% | \$0 | 2.5% | \$389,888 | 0.7% |
| Estimated Revenues | 6,634,158 | 12.1% | 7,592,032 | 12.1% | 6,888,456 | 12.4% |
| Tax Levy | 45,038,783 | 85.4% | 46,551,130 | 85.4% | 48,237,055 | 86.6% |
| Appropriated Reserve | | | 265,194 | | 194,771 | 0.3% |
| | \$54,637,185 | 100.0% | \$54,408,356 | 100.0% | \$55,710,170 | 100.0% |

GENERAL FUND
BUDGET ANALYSIS AND SUMMARY

| | ORIGINAL BUDGET 2012-2013 | ACTUAL EXPENSES 2012-2013 | ORIGINAL VS. ACTUAL VARIANCE 2012-2013 | ORIGINALLY ADOPTED BUDGET 2013-2014 | CURRENT BUDGET AS MODIFIED 2013-2014 | EXPENDED 06/01/13 11/30/13 | ESTIMATED 12/01/13 05/31/14 | ESTIMATED EXPENSES FISCAL YEAR 2012-2013 | SURPLUS ESTIMATES 2013-2014 | BUDGET REQUEST 2013-2014 |
|----------------------------------|---------------------------------|---------------------------------|---|--|---|----------------------------------|-----------------------------------|---|-----------------------------------|--------------------------------|
| Board of Trustees | 6,500 | 21,865 | (15,365) | 10,500 | 30,500 | 21,949 | 3,886 | 25,835 | 4,665 | 29,700 |
| Village Justice | 325,343 | 278,533 | 46,810 | 324,413 | 324,413 | 127,759 | 157,145 | 284,904 | 39,509 | 349,142 |
| Clerk Treasurer | 1,076,177 | 1,041,112 | 35,065 | 1,030,678 | 1,038,164 | 489,486 | 610,402 | 1,099,888 | (61,724) | 1,028,850 |
| Purchasing | 291,599 | 284,556 | 7,043 | 285,034 | 285,034 | 137,673 | 149,889 | 287,562 | (2,528) | 298,927 |
| Assessment | 57,712 | 46,538 | 11,174 | 52,681 | 52,681 | 19,780 | 32,526 | 52,306 | 375 | 52,882 |
| Law | 654,500 | 851,234 | (196,734) | 624,500 | 714,366 | 330,780 | 421,853 | 752,634 | (38,268) | 660,500 |
| Personnel | 131,707 | 117,770 | 13,937 | 138,679 | 138,679 | 66,456 | 68,511 | 134,967 | 3,712 | 152,778 |
| Engineer | 219,471 | 211,688 | 7,783 | 205,428 | 209,628 | 98,822 | 107,150 | 205,972 | 3,656 | 114,923 |
| Elections | 2,130 | 2,034 | 96 | 2,780 | 2,780 | 0 | 2,530 | 2,530 | 250 | 2,775 |
| Building | 398,973 | 376,137 | 22,836 | 382,414 | 384,689 | 228,555 | 206,069 | 434,624 | (49,935) | 305,186 |
| St. Pauls Building | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 2,066 | 2,943 | 5,009 | (9) | 5,000 |
| Central Garage | 481,355 | 562,735 | (81,380) | 459,633 | 469,426 | 260,388 | 163,872 | 424,260 | 45,166 | 475,903 |
| Miscellaneous | 75,500 | 73,991 | 1,509 | 75,500 | 81,965 | 50,440 | 29,955 | 80,395 | 1,570 | 76,500 |
| Central Data Processing | 359,091 | 325,496 | 33,595 | 321,415 | 321,415 | 175,330 | 140,487 | 315,817 | 5,598 | 336,092 |
| Judgments and Claims | 2,000,000 | 1,443,402 | 556,598 | 1,500,000 | 1,500,000 | 133 | 1,586,000 | 1,586,133 | (86,133) | 1,500,000 |
| M.T.A. Commuter Payroll Tax | 75,000 | 76,988 | (1,988) | 75,000 | 75,000 | 35,177 | 39,039 | 74,216 | 784 | 75,000 |
| Contingent Account | 358,500 | 0 | 358,500 | 1,092,200 | 842,607 | 0 | 842,607 | 842,607 | 0 | 1,092,200 |
| Police | 8,931,428 | 8,975,691 | (44,263) | 9,225,502 | 9,230,182 | 4,413,795 | 4,863,107 | 9,276,903 | (46,721) | 9,387,435 |
| Fire | 4,158,395 | 4,406,146 | (246,600) | 3,815,122 | 3,815,122 | 1,490,779 | 1,999,292 | 3,490,070 | 325,052 | 3,632,750 |
| Safety Inspection | 682,312 | 696,813 | (14,501) | 687,963 | 687,963 | 333,972 | 339,342 | 673,314 | 14,649 | 648,209 |
| Streets | 343,094 | 318,528 | 24,566 | 332,486 | 332,486 | 158,859 | 181,860 | 340,719 | (8,233) | 305,624 |
| Street Maintenance | 1,090,184 | 1,015,867 | 79,341 | 955,538 | 955,538 | 482,008 | 501,543 | 983,551 | (28,013) | 988,377 |
| Snow Removal | 424,934 | 385,736 | 39,198 | 388,214 | 388,214 | 80,775 | 396,273 | 477,048 | (88,834) | 425,311 |
| Street Light & Traffic Control | 879,562 | 1,039,264 | (159,702) | 814,972 | 853,231 | 486,460 | 376,130 | 858,690 | (5,459) | 853,325 |
| Publicity | 15,000 | 11,303 | 3,697 | 15,000 | 30,000 | 18,414 | 24,000 | 42,414 | (12,414) | 30,000 |
| Parks | 2,014,231 | 1,949,791 | 64,440 | 1,932,047 | 1,932,047 | 986,211 | 1,021,971 | 2,008,182 | (76,135) | 1,972,971 |
| Playgrounds & Recreation Centers | 2,829,137 | 2,705,635 | 123,502 | 2,634,024 | 2,634,024 | 1,334,155 | 1,247,056 | 2,581,211 | 52,813 | 2,677,316 |
| Historian | 1,000 | 481 | 519 | 1,500 | 1,500 | 990 | 510 | 1,500 | (0) | 1,500 |
| Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sanitary Sewers | 303,526 | 293,954 | 9,572 | 255,986 | 255,986 | 99,909 | 126,636 | 226,545 | 29,441 | 226,810 |
| Storm Sewers | 217,446 | 213,324 | 4,122 | 149,784 | 149,784 | 87,265 | 65,432 | 152,697 | (2,913) | 149,467 |
| Refuse and Garbage | 3,662,599 | 3,578,955 | 83,644 | 3,422,507 | 3,409,267 | 2,405,095 | 1,206,080 | 3,611,175 | (201,908) | 3,411,419 |
| Street Cleaning | 710,835 | 628,456 | 82,379 | 574,345 | 574,345 | 271,534 | 330,464 | 601,998 | (27,653) | 623,891 |
| Sanitation Recycling | 315,687 | 306,454 | 9,233 | 307,750 | 320,990 | 191,313 | 145,080 | 336,393 | (15,403) | 337,622 |
| Shade Trees | | | | | | | | | | |
| NYS Employees Retirement System | 2,094,120 | 2,055,206 | 38,914 | 2,253,300 | 2,253,300 | 1,154,141 | 1,100,000 | 2,254,141 | (841) | 2,127,199 |
| NYS Pol & Fire Retirement System | 2,578,902 | 2,639,070 | (60,168) | 2,935,117 | 2,935,117 | 1,503,851 | 1,503,000 | 3,006,851 | (71,734) | 2,767,009 |
| Social Security | 1,528,593 | 1,602,702 | (74,109) | 1,522,429 | 1,522,429 | 684,597 | 684,500 | 1,369,097 | 153,332 | 1,523,588 |
| Unemployment Insurance | 20,000 | 12,745 | 7,255 | 140,000 | 140,000 | 25,590 | 12,500 | 38,090 | 101,910 | 30,000 |
| Health & Dental Insurance | 5,657,942 | 5,488,688 | 169,254 | 5,708,823 | 5,708,823 | 2,810,612 | 2,878,410 | 5,689,022 | 19,801 | 5,835,014 |
| Debt Service | 1,871,077 | 1,737,894 | 133,183 | 1,797,502 | 1,797,502 | 223,552 | 1,528,772 | 1,752,324 | 45,178 | 1,870,451 |
| Capital Projects | 1,970,873 | 2,480,873 | (510,000) | 1,108,200 | 1,176,516 | 1,108,200 | 68,316 | 1,176,516 | 0 | 2,158,000 |
| Transfer to Insurance - Liab. | 1,506,028 | 1,506,028 | 0 | 1,871,453 | 1,871,453 | 935,727 | 935,727 | 1,871,454 | (1) | 2,271,453 |
| Transfer to Insurance - W.C. | 1,151,068 | 1,151,068 | 0 | 1,659,621 | 1,659,621 | 829,811 | 829,810 | 1,659,621 | 1 | 1,659,621 |
| Contribution to Library | 3,200,679 | 3,200,679 | 0 | 3,117,335 | 3,117,335 | 1,558,667 | 1,558,668 | 3,117,335 | 0 | 3,239,450 |
| TOTAL BUDGETED EXPENSES | \$54,677,210 | \$54,115,429 | \$567,956 | \$54,212,375 | \$54,229,122 | \$25,721,075 | \$28,489,345 | \$54,206,519 | \$22,603 | \$55,710,170 |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF EXPENDITURES
GENERAL FUND
SUMMARY BUDGET BY DEPARTMENT

| | ORIGINAL BUDGET ADOPTED 2012-2013 | ACTUAL EXPENSES 2012-2013 | VARIANCE ACTUAL VS ORIGINAL | ORIGINAL BUDGET ADOPTED 2013-2014 | ACTUAL ESTIMATED EXPENSES 2013-2014 | VARIANCE ACTUAL VS ORIGINAL | DEPARTMENT/ BUDGET REQUESTED 2014-2015 |
|--|--|---------------------------------|-----------------------------------|--|--|-----------------------------------|---|
| SWIMMING POOL | | | | | | | |
| * 1000 PERSONAL SERVICES * | 565,284 | 548,026 | 17,258 | 567,915 | 542,851 | 25,064 | 570,075 |
| * 4000 OTHER EXPENSES * | 565,625 | 542,266 | 29,559 | 560,626 | 541,380 | 21,655 | 570,800 |
| * 8000 EMPLOYEE BENEFITS* | 153,437 | 210,069 | (56,669) | 176,869 | 175,290 | 1,579 | 183,322 |
| * 9000 DEBT SERVICE* | 25,660 | 64,745 | (39,085) | 85,927 | 96,667 | (10,740) | 62,022 |
| * DEPARTMENT TOTALS * | 1,310,006 | 1,365,106 | (48,937) | 1,391,337 | 1,356,188 | 37,558 | 1,386,219 |
| * STAFFING - FULL TIME * | | | | | | | |
| TENNIS FUND | | | | | | | |
| * 1000 PERSONAL SERVICES * | 181,276 | 161,097 | 20,179 | 222,019 | 166,547 | 55,472 | 194,591 |
| * 4000 OTHER EXPENSES * | 215,445 | 226,144 | (10,699) | 225,739 | 206,872 | 16,437 | 208,793 |
| * 8000 EMPLOYEE BENEFITS* | 69,737 | 65,087 | 4,563 | 60,334 | 51,983 | 8,351 | 59,319 |
| * 9000 DEBT SERVICE* | 13,396 | 11,235 | 2,161 | 11,235 | 11,775 | (540) | 9,068 |
| * DEPARTMENT TOTALS * | 479,854 | 463,563 | 16,204 | 519,327 | 437,177 | 79,720 | 471,771 |
| * STAFFING - FULL TIME * | | | | | | | |
| WATER FUND | | | | | | | |
| F8310 - WATER ADMINISTRATION | | | | | | | |
| * 1000 PERSONAL SERVICES * | 653,149 | 637,202 | 15,947 | 698,578 | 746,950 | (48,372) | 713,702 |
| * 4000 OTHER EXPENSES * | 1,540,468 | 1,329,506 | 210,962 | 1,541,490 | 1,559,695 | (18,205) | 1,539,700 |
| * DEPARTMENT TOTALS * | 2,193,617 | 1,966,708 | 226,909 | 2,240,068 | 2,306,645 | (66,577) | 2,253,402 |
| F8320 - SUPPLY, POWER AND PUMPING | | | | | | | |
| * 1000 PERSONAL SERVICES * | 237,358 | 198,002 | 39,356 | 237,179 | 233,982 | 3,197 | 179,269 |
| * 4000 OTHER EXPENSES * | 1,093,550 | 1,075,720 | 17,830 | 1,124,500 | 1,122,935 | 1,565 | 1,099,956 |
| * DEPARTMENT TOTALS * | 1,330,908 | 1,273,722 | 57,186 | 1,361,679 | 1,356,917 | 4,762 | 1,279,225 |
| F8320 - PURIFICATION | | | | | | | |
| * 1000 PERSONAL SERVICES * | 138,396 | 150,817 | (12,421) | 138,396 | 146,754 | (8,358) | 186,909 |
| * 4000 OTHER EXPENSES * | 366,600 | 189,398 | 177,202 | 386,600 | 384,223 | 2,377 | 391,600 |
| * DEPARTMENT TOTALS * | 504,996 | 340,215 | 164,781 | 524,996 | 530,977 | (5,981) | 578,509 |
| F8340 - TRANSMISSION AND DISTRIBUTION | | | | | | | |
| * 1000 PERSONAL SERVICES * | 665,964 | 731,868 | (65,904) | 661,282 | 733,879 | (72,597) | 628,166 |
| * 4000 OTHER EXPENSES * | 154,600 | 174,224 | (19,624) | 159,000 | 165,579 | (6,579) | 160,000 |
| * DEPARTMENT TOTALS * | 820,564 | 906,092 | (85,528) | 820,282 | 899,458 | (79,176) | 788,166 |
| * 8000 EMPLOYEE BENEFITS* | 1,365,039 | 1,266,204 | 98,835 | 1,482,880 | 1,523,247 | (40,367) | 1,485,392 |
| * 9000 DEBT SERVICE* | 257,135 | 243,445 | 13,690 | 257,135 | 257,135 | 0 | 195,955 |
| | 1,622,174 | 1,509,649 | 112,525 | 1,740,015 | 1,780,382 | (40,367) | 1,681,347 |
| WATER FUND TOTALS | 6,472,259 | 5,996,386 | 475,873 | 6,687,040 | 6,874,379 | (187,339) | 6,580,649 |
| * STAFFING - FULL TIME * | 20.90 | | | 16.40 | | | 20.15 |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF EXPENDITURES
GENERAL FUND
SUMMARY BUDGET BY DEPARTMENT

| | ORIGINAL BUDGET ADOPTED 2012-2013 | ACTUAL EXPENSES 2012-2013 | VARIANCE ACTUAL VS ORIGINAL | ORIGINAL BUDGET ADOPTED 2013-2014 | ACTUAL ESTIMATED EXPENSES 2013-2014 | VARIANCE ACTUAL VS ORIGINAL | DEPARTMENT/ BUDGET REQUESTED 2014-2015 |
|--|--|---------------------------------|-----------------------------------|--|--|-----------------------------------|---|
|--|--|---------------------------------|-----------------------------------|--|--|-----------------------------------|---|

LIBRARY FUND

| | | | | | | | |
|----------------------------|-----------|-----------|----------|-----------|-----------|-----------|-----------|
| * 1000 PERSONAL SERVICES * | 1,743,419 | 1,715,469 | 21,971 | 1,515,988 | 1,682,887 | (166,899) | 1,610,250 |
| * 2000 EQUIPMENT * | 2,000 | 1,195 | 805 | 2,000 | 1,287 | 713 | 2,000 |
| * 4000 OTHER EXPENSES * | 598,127 | 625,688 | (27,561) | 614,054 | 546,295 | 67,759 | 668,888 |
| * 8000 EMPLOYEE BENEFITS* | 1,010,484 | 979,325 | 31,159 | 1,106,166 | 1,084,409 | 21,757 | 1,058,990 |
| * DEPARTMENT TOTALS * | 3,354,030 | 3,321,677 | 26,374 | 3,238,208 | 3,314,878 | (76,670) | 3,340,128 |
| * STAFFING - FULL TIME * | 21.00 | 0.00 | 0.00 | 19.00 | 0.00 | 0.00 | 18.00 |

INSURANCE RESERVE FUND

| | | | | | | | |
|------------------------------------|-----------|-----------|-------------|-----------|-----------|----------|-----------|
| 1710. 4180 ADMINISTRATION - ACT | 17,000 | 17,000 | 0 | 18,000 | 17,000 | 1,000 | 18,000 |
| 1710. 8000 WORKERS COMP. ADM | 317,722 | 422,126 | (138,792) | | 0 | 0 | |
| 1722. 4041 LIABILITY PREMIUM | 539,750 | 257,633 | 370,617 | 276,000 | 251,443 | 24,557 | 306,811 |
| 1722. 4042 UMBRELLA LIABILITY | 400,000 | 393,973 | (47,473) | 415,000 | 405,950 | 9,050 | 420,000 |
| 1722. 4043 PUBLIC OFFICIALS LIAB | 288,750 | 210,536 | 43,214 | 221,000 | 210,453 | 10,547 | 221,000 |
| 1722. 4044 AUTOMOBILE LIABILITY | 250,000 | 253,734 | (1,834) | 269,000 | 292,904 | (23,904) | 322,195 |
| 1722. 4045 PROP. DAMAGE PREMII | 130,000 | 138,813 | (18,113) | 172,000 | 145,950 | 26,050 | 160,545 |
| 1722. 4046 BOILER AND PLANT INS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1722. 4047 INSURANCE APPRAISAI | 0 | 0 | 16,500 | 0 | 0 | 0 | 0 |
| 1930. 4000 JUDGEMENT AND CLAI | 624,000 | 504,345 | 119,655 | 656,000 | 565,558 | 90,442 | 1,056,000 |
| 1722. 8000 WORKERS COMP. - EXC | 174,500 | 0 | 443,950 | 0 | 0 | 0 | 0 |
| 1722. 8001 WORKERS COMP. - INSURED | | 1,579,529 | (1,579,529) | 1,987,000 | 1,914,932 | 72,068 | 2,106,433 |
| 9040. 8000 WORKERS COMP. LOS | 1,243,340 | 315,685 | 927,655 | 0 | 0 | 0 | 0 |
| 1930. 4040 JUDGEMENT AND CLAI | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | |
|----------------|-----------|-----------|---------|-----------|-----------|---------|-----------|
| TOTAL EXPENSES | 3,985,062 | 4,093,374 | 135,850 | 4,014,000 | 3,804,190 | 209,810 | 4,610,984 |
|----------------|-----------|-----------|---------|-----------|-----------|---------|-----------|

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF REVENUES
BY: GENERAL FUND

| | Estimated Revenues 2012-2013 | Actual Revenues 2012-2013 | Original Budget Variance 2012-2013 | Original Estimated Revenues 2013-2014 | Total Est. Rev. 6/1 -5/31 | Original Budget Variance 2013-2014 | Estimated Revenues 2014-2015 |
|--|---------------------------------|------------------------------|--|---|---------------------------------|--|------------------------------------|
| REAL PROPERTY TAX | | | | | | | |
| 1001.2 - Tax Exemption Adj. | 20,000 | 25,031 | 5,031 | 20,000 | 66,944 | 46,944 | 20,000 |
| 1001.3 - Prior Years Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1081.1 - Payments in Lieu of Taxes | 671,086 | 669,738 | (1,348) | 671,086 | 733,048 | 61,962 | 735,000 |
| | 691,086 | 694,769 | 3,683 | 691,086 | 799,992 | 108,906 | 755,000 |
| NON-PROPERTY TAXES | | | | | | | |
| 1120.1 - County Sales Tax | 60,267 | 62,159 | 1,892 | 60,267 | 62,159 | 1,892 | 60,267 |
| 1130.1 - Public Utilities Gross Receipts Tax | 700,000 | 651,884 | (48,116) | 700,000 | 636,483 | (63,517) | 650,000 |
| 1170.1 - Cable TV Franchise Fee | 260,000 | 272,324 | 12,324 | 260,000 | 340,410 | 80,410 | 350,000 |
| | 1,020,267 | 986,367 | (33,900) | 1,020,267 | 1,039,052 | 18,785 | 1,060,267 |
| INTEREST AND PENALTIES | | | | | | | |
| 1090.1 - On Taxes | 105,000 | 105,104 | 104 | 105,000 | 107,672 | 2,672 | 107,500 |
| 1091.1 - On Special Assess. | 50 | 2,721 | 2,671 | 50 | 639 | 589 | 50 |
| Total | 105,050 | 107,825 | 2,775 | 105,050 | 108,311 | 3,261 | 107,550 |
| LICENSES | | | | | | | |
| 2501.1 - Taxicabs | 2,200 | 1,150 | (1,050) | 2,200 | 1,150 | (1,050) | 2,200 |
| 2501.2 - Tow Car | 1,000 | | (1,000) | 1,000 | 0 | (1,000) | 0 |
| 2501.3 - Auction | 200 | | (200) | 200 | 0 | (200) | 0 |
| 2501.4 - Second Hand Dealer | 900 | 900 | 0 | 900 | 900 | 0 | 900 |
| 2501.5 - Taxi Drivers | 200 | 660 | 460 | 200 | 660 | 460 | 200 |
| Total | 4,500 | 2,710 | (1,790) | 4,500 | 2,710 | (1,790) | 3,300 |
| PERMITS | | | | | | | |
| 2590.1 - Plumbing and Mechanical | 70,000 | 65,536 | (4,464) | 90,000 | 94,045 | 4,045 | 90,000 |
| 2590.2 - Street Opening | 120 | 1,225 | 1,105 | 120 | 0 | (120) | 120 |
| 2590.4 - Block Parties | 1,725 | 1,950 | 225 | 1,725 | 1,925 | 200 | 1,725 |
| 2590.5 - Garage Sales | 3,180 | 3,930 | 750 | 3,180 | 3,900 | 720 | 3,180 |
| 2590.6 - Demolition | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2590.7 - Roll-Off Containers | 500 | | (500) | 500 | 500 | 0 | 500 |
| 2590.8 - Signs | 7,000 | 1,125 | (5,875) | 7,000 | 1,500 | (5,500) | 2,000 |
| 2590.9 - Outdoor Dining | 6,800 | 7,600 | 800 | 6,800 | 7,600 | 800 | 7,600 |
| 2590.11- Flow Testing | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2590.12- Residential Burglar | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2590.13- Commercial Burglar | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2590.14- Parades & Events | 28,000 | 9,055 | | 28,000 | 19,430 | (8,570) | 28,000 |
| Total | 117,325 | 90,421 | (7,959) | 137,325 | 128,900 | (8,425) | 133,125 |
| COMMISSIONS | | | | | | | |
| 2450.1 - Commissions and Fees | 5,000 | 0 | (5,000) | 5,000 | 0 | (5,000) | 5,000 |
| RENTAL FOR LEASE OF PROPERTY | | | | | | | |
| 2410.1 - Cherry Valley Ave. Parking area | 75,400 | 79,002 | 3,602 | 75,400 | 89,365 | 13,965 | 89,365 |
| 2410.2 - Chamber of Commerce | 4,350 | 4,341 | (9) | 4,350 | 4,449 | 99 | 4,550 |
| 2410.3 - Cathedral Nursery School | 12,000 | 12,000 | 0 | 18,000 | 18,000 | 0 | 18,000 |
| | 91,750 | 95,343 | 3,593 | 97,750 | 111,814 | 14,064 | 111,915 |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF REVENUES
BY: GENERAL FUND

| | Estimated Revenues 2012-2013 | Actual Revenues 2012-2013 | Original Budget Variance 2012-2013 | Original Estimated Revenues 2013-2014 | Total Est. Rev. 6/1 -5/31 | Original Budget Variance 2013-2014 | Estimated Revenues 2014-2015 |
|--|---------------------------------|------------------------------|--|---|---------------------------------|--|------------------------------------|
| RENTAL OF PROPERTY - OTHER GOVTS | | | | | | | |
| 2412.1 - County of Nassau | 150 | 280 | 130 | 150 | 150 | 0 | 150 |
| 2412.2 - Town Of Hempstead Ballfields | 20,000 | 23,000 | 3,000 | 23,000 | 23,000 | 0 | 23,000 |
| Total | 20,150 | 23,280 | 3,130 | 23,150 | 23,150 | 0 | 23,150 |
| SERVICES TO INDIVIDUALS | | | | | | | |
| | | | 0 | | | | |
| 1710.1 - Public Works Services | 215,000 | 208,950 | (6,050) | 215,000 | 189,049 | (25,951) | 215,000 |
| 2122.2 - Other Sewer Charges | 2,800 | | (2,800) | 2,800 | 2,800 | 0 | 2,800 |
| 2130.1 - Sanitation Fees | 140,000 | 133,620 | (6,380) | 195,000 | 146,900 | (48,100) | 145,000 |
| Total | 357,800 | 342,570 | (15,230) | 412,800 | 338,749 | (74,051) | 362,800 |
| SERVICES TO OTHER GOVERNMENTS | | | | | | | |
| 2260.1 - Public Safety - Other Gvts. STEP | 7,000 | 28,842 | 21,842 | 6,700 | 7,900 | 1,200 | 6,700 |
| 2260.1 - Public Safety - Other Gvts. DWI | 12,000 | | (12,000) | 12,000 | 12,000 | 0 | 12,000 |
| 2260.1 - Public Safety - Other Gvts. Seat Br | 4,600 | | (4,600) | 5,850 | 5,850 | 0 | 5,850 |
| 2260.1 - Public Safety - Other Gvts. Child S | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2260.1 - Public Safety - Other Gvts. IMPAC | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2262.1 - Fire Protection | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2374.1 - Sewer Rents | 345 | 435 | 90 | 345 | 383 | 38 | 345 |
| Total | 23,945 | 29,277 | 5,332 | 24,895 | 26,133 | 1,238 | 24,895 |
| DEPARTMENTAL FEES | | | | | | | |
| 1560.1 - Bldg. Inspection | 450,000 | 343,385 | (106,615) | 600,000 | 826,538 | 226,538 | 400,000 |
| 1560.2 - Sidewalk & Curb Insp. | 42,500 | 20,080 | (22,420) | 42,500 | 32,020 | (10,480) | 32,500 |
| 1560.3 - Electrical Inspection | 70,000 | 76,995 | 6,995 | 90,000 | 92,786 | 2,786 | 90,000 |
| 1560.4 - Utility Permit Fee | 12,100 | 0 | (12,100) | 12,100 | 0 | (12,100) | 12,100 |
| 1601.1 - Health Fees | 6,000 | 8,350 | 2,350 | 6,000 | 5,290 | (710) | 6,000 |
| 1720.1 - Parking Revenues, Railroad Statio | 170,000 | 157,146 | (12,854) | 170,000 | 172,363 | 2,363 | 175,000 |
| 1720.3 - Parking Revenues, Field 5 | 20,000 | 15,150 | (4,850) | 17,000 | 15,050 | (1,950) | 15,000 |
| 1720.4 - Parking Revenues, Fair Court | 30,000 | 1,050 | (28,950) | 0 | 750 | 750 | 0 |
| 1720.5 - Parking Revenues, Field 6 | 0 | 1,200 | 1,200 | 1,200 | 1,500 | 300 | 1,200 |
| 1720.2 - Refuse Disposal Fees | 1,250 | 4,560 | 3,310 | 4,000 | 5,065 | 1,065 | 5,000 |
| 2110.1 - Zoning Board of Appeals Fees | 30,000 | 32,360 | 2,360 | 30,000 | 25,460 | (4,540) | 30,000 |
| 2115.1 - Planning Commission Fees | 2,000 | 2,500 | 500 | 2,000 | 2,000 | 0 | 2,000 |
| 2115.2 - Architectural Design Review Fees | 10,000 | 19,500 | 9,500 | 10,000 | 20,500 | 10,500 | 20,000 |
| 1601.2 - Police Impound Fees | 0 | | 0 | 0 | 0 | 0 | 0 |
| Total | 843,850 | 682,276 | (161,574) | 984,800 | 1,199,322 | 214,522 | 788,800 |
| SPECIAL ACTIVITIES | | | | | | | |
| 2001.1 - Recreation | 329,310 | 327,628 | (1,682) | 328,760 | 257,461 | (71,299) | 253,500 |
| 2001.2 - Tennis | 22,000 | 15,240 | (6,760) | 0 | 0 | 0 | 0 |
| 2001.3 - Platform Tennis | 36,000 | 38,682 | 2,682 | 36,000 | 40,052 | 4,052 | 38,000 |
| 2001.4 - Miniature Golf | 22,000 | 20,814 | (1,186) | 22,000 | 20,346 | (1,654) | 22,000 |
| 2001.5 - Rental St. Pauls Fieldhouse | 39,700 | 75,750 | 36,050 | 69,375 | 125,562 | 56,187 | 66,650 |
| 2001.6 - Rental Community Park Snack Bar | 7,000 | 0 | (7,000) | 8,000 | 2,000 | (6,000) | 8,000 |
| 2001.7 - Rental St. Pauls Fields | 0 | 0 | 0 | 111,620 | 7,850 | (103,770) | 76,050 |
| Total | 456,010 | 478,114 | 22,104 | 575,755 | 453,271 | (122,484) | 464,200 |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF REVENUES
BY: GENERAL FUND

| | Estimated Revenues 2012-2013 | Actual Revenues 2012-2013 | Original Budget Variance 2012-2013 | Original Estimated Revenues 2013-2014 | Total Est. Rev. 6/1 -5/31 | Original Budget Variance 2013-2014 | Estimated Revenues 2014-2015 |
|--|------------------------------------|---------------------------------|--|---|---------------------------------|--|------------------------------------|
| STATE AID | | | | | | | |
| 3001.1 - Per Capita | 207,449 | 207,449 | 0 | 207,449 | 207,449 | 0 | 207,449 |
| 3501.1 - Street Highway Improv. (CHIPS) | 319,089 | 318,487 | (602) | 401,525 | 401,525 | 0 | 401,525 |
| 3005.1 - Mortgage Tax | 575,000 | 636,317 | 61,317 | 600,000 | 641,922 | 41,922 | 650,000 |
| 3484.1 - Youth Bureau - P.D. | 4,374 | 2,835 | (1,539) | 4,374 | 4,374 | 0 | 4,374 |
| 3820.1 - Office for Youth-Recreation | 3,773 | 3,162 | (611) | 3,773 | 3,773 | 0 | 3,773 |
| 3960.1 - State Disaster Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4960.1 - Federal Disaster Assistance | 0 | 6,364,997 | 0 | 0 | 342,831 | 342,831 | 0 |
| 3089.1 - Real Property Services (ORPS) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3060.1 - State Grant Records Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3089.2 - Special State Grant - Fence | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3089.2 - Special State Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,109,685 | 7,533,247 | 58,565 | 1,217,121 | 1,601,874 | 384,753 | 1,267,121 |
| INTEREST ON INVESTMENTS | | | | | | | |
| 2401.1 - Interest - General | 75,000 | 65,727 | (9,273) | 75,000 | 71,911 | (3,089) | 75,000 |
| 2401.2 - Interest - Capital | 1,000 | 4,258 | 3,258 | 1,000 | 2,395 | 1,395 | 1,000 |
| 2401.3 - Interest - Retirement Reserve | 17,000 | 9,305 | (7,695) | 17,000 | 6,455 | (10,545) | 7,000 |
| Total | 93,000 | 79,290 | (13,710) | 93,000 | 80,761 | (12,239) | 83,000 |
| REIMBURSEMENTS | | | | | | | |
| 1235.1 - For Tax Advertising | 0 | 1,700 | 1,700 | 1,600 | 1,600 | 0 | 1,600 |
| FINES, PENALTIES & FORFEITS | | | | | | | |
| 2610.1 - Fines & Fees - Justice Court | 1,150,000 | 1,191,619 | 41,619 | 1,150,000 | 1,132,072 | (17,928) | 1,150,000 |
| 2620.1 - Forfeiture of Deposit Non Bidders | 1,500 | 450 | (1,050) | 1,500 | 375 | (1,125) | 500 |
| 2625.1 - Forfeiture of Crime Proceeds | 0 | 1,892 | 1,892 | 0 | 25,949 | 25,949 | 0 |
| Total | 1,151,500 | 1,193,961 | 42,461 | 1,151,500 | 1,158,396 | 6,896 | 1,150,500 |
| MINOR SALES | | | | | | | |
| 2650.1 - Sales of Scrap & Excess | 3,000 | 433 | (2,567) | 3,000 | 2,994 | (6) | 3,000 |
| 2650.2 - Sale of Paper | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2655.1 - Public Works Minor Sales | 10,000 | 7,468 | (2,532) | 10,000 | 19,913 | 9,913 | 10,000 |
| 2660.1 - Sale of Property | 0 | 0 | 0 | 100,000 | 100,000 | 0 | 0 |
| 2665.1 - Sale of Automobiles | 15,000 | 0 | (15,000) | 15,000 | 14,950 | (50) | 15,000 |
| 2680.1 - Insurance Recoveries | 150,000 | 284,061 | 114,061 | 150,000 | 308,715 | 158,715 | 200,000 |
| 2690.1 - Other Compensation for Losses | 35,000 | 15,786 | (19,214) | 15,000 | 40,640 | 25,640 | 25,000 |
| 2690.2 - Emergency Response Fee | 25,000 | 11,275 | (13,725) | 20,000 | 813 | (19,187) | 20,000 |
| Total | 238,000 | 299,023 | 61,023 | 313,000 | 488,025 | 175,025 | 273,000 |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF REVENUES
BY: GENERAL FUND

| | Estimated Revenues 2012-2013 | Actual Revenues 2012-2013 | Original Budget Variance 2012-2013 | Original Estimated Revenues 2013-2014 | Total Est. Rev. 6/1 -5/31 | Original Budget Variance 2013-2014 | Estimated Revenues 2014-2015 |
|--|------------------------------------|---------------------------------|--|---|---------------------------------|--|------------------------------------|
| DOG LICENSES & FEES | | | | | | | |
| 2544.1 - Dog Licenses | 3,500 | 7,912 | 4,412 | 3,500 | 7,905 | 4,405 | 3,500 |
| 2701.1 - Refund Appr. Exp Prior Yrs. | 253,986 | 249,992 | (3,994) | 239,733 | 266,177 | 26,444 | 239,733 |
| 2705.1 - Gifts and Donations | 0 | 3,200 | 3,200 | 0 | 0 | 0 | 0 |
| 2710.1 - Premium on Securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2770.1 - Dog Redemption Fees | 200 | 340 | 140 | 200 | 0 | (200) | 0 |
| 2770.2 - Revenue to Fund Balance Reserve | 0 | 2,984 | 2,984 | 0 | 802 | 802 | 0 |
| 2770.3 - Unclassified | 10,000 | 8,387 | (1,613) | 10,000 | 10,197 | 197 | 10,000 |
| Total | 267,686 | 272,815 | 5,129 | 253,433 | 285,081 | 31,648 | 253,233 |
| INTER-FUND REIMBURSEMENTS AND TRANSFERS | | | | | | | |
| 2801.1 - Rental of Pool area -Enterprise Fui | 10,000 | 10,000 | 0 | 10,000 | 10,000 | 0 | 10,000 |
| 2801.2 - Rental of Village Hall - Water Dept | 5,000 | 5,000 | 0 | 5,000 | 5,000 | 0 | 5,000 |
| 2801.3 - Rental of Tennis Courts - Enterpris | 5,000 | 5,000 | 0 | 5,000 | 5,000 | 0 | 5,000 |
| 5031.1 - Transfer from Capital Fund | 0 | 0 | 0 | 460,000 | 460,000 | 0 | 0 |
| 5031.2 - Interfund Transfer for Debt Service | 0 | 71,095 | 71,095 | 0 | 0 | 0 | 0 |
| 5060.1 - Retirement System Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 20,000 | 91,095 | 71,095 | 480,000 | 480,000 | 0 | 20,000 |
| TOTAL - GENERAL FUND REVENUES | 6,616,604 | 13,004,083 | 41,427 | 7,592,032 | 8,327,141 | 735,109 | 6,888,456 |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF REVENUES
BY: LIBRARY FUND

| | Estimated Revenues 2012-2013 | Actual Revenues 2012-2013 | Original Budget Variance 2012-2013 | Original Estimated Revenues 2013-2014 | Total Est. Rev. 6/1 -5/31 | Original Budget Variance 2013-2014 | Estimated Revenues 2014-2015 |
|--|------------------------------------|---------------------------------|--|---|---------------------------------|--|------------------------------------|
| 2082.1 - Fines | 37,000 | 38,651 | (1,651) | 74,000 | 48,091 | 25,909 | 48,000 |
| 2360.1 - Services to Other Governments | 28,244 | 28,244 | 0 | 28,244 | 28,244 | 0 | 27,870 |
| 2401.1 - Interest on Investments | 1,250 | | 1,250 | 1,250 | 0 | 1,250 | |
| 2401.2 - Interest on Checking | 1,400 | 969 | 431 | 1,400 | 1,159 | 241 | 1,400 |
| 2401.3 - Interest on Special Reserves | 110 | 70 | | 110 | 93 | 17 | 110 |
| 2410.1 - Rental of Real Property | 1,100 | 1,230 | (130) | 1,100 | 1,116 | (18) | 1,100 |
| 2450.1 - Public Telephone Commis. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2650.1 - Sale of Withdrawn Books | 200 | 180 | 20 | 200 | 229 | (29) | 200 |
| 2680.1 - Insurance Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2701.1 - Refund Appropriation Expenses | 500 | 5,271 | (4,771) | 500 | 3,008 | (2,508) | 500 |
| 2705.1 - Gifts & Donations | 11,440 | 11,030 | 410 | 0 | 10,152 | (10,152) | |
| 2760.1 - Systems Cash Grant | 2,000 | 5,443 | (3,443) | 2,000 | 2,000 | 0 | 2,000 |
| 2770.1 - Sale Of Books | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2770.2 - Non-Resident Fees | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2770.3 - Lost & Dmgd. Books | 5,000 | 5,928 | (928) | 5,000 | 5,066 | (66) | 5,000 |
| 2770.4 - Other Unclassified Rev. | 4,000 | 5,429 | (1,429) | 7,000 | 9,107 | (2,107) | 9,000 |
| 2770.5 - Photocopy Machine | 1,000 | 1,000 | 0 | 1,000 | 1,000 | 0 | 1,000 |
| 2770.6 - Videocassette Loan Fees | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2810.1 - Transfer from General | 3,183,125 | 3,183,125 | 0 | 3,117,335 | 3,117,335 | 0 | 3,239,450 |
| 3840.1 - State Aid - Libraries | 0 | 5,545 | (5,545) | 0 | 5,785 | (5,785) | 0 |
| 3840.2 - State Aid -Libraries Incentive Paym | 0 | 6,430 | (6,430) | 0 | 0 | 0 | 0 |
| 3089.1 - State Grant - Special Item | 21,250 | 0 | 21,250 | 0 | 15,000 | (15,000) | 0 |
| TOTAL REVENUES - PUBLIC LIBRARY | 3,297,619 | 3,298,545 | (966) | 3,239,139 | 3,247,387 | (8,248) | 3,335,630 |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF REVENUES
BY: SWIMMING POOL ENTERPRISE FUND

| | Estimated Revenues 2012-2013 | Actual Revenues 2012-2013 | Original Budget Variance 2012-2013 | Original Estimated Revenues 2013-2014 | Total Est. Rev. 6/1 -5/31 | Original Budget Variance 2013-2014 | Estimated Revenues 2014-2015 |
|-------------------------------------|---------------------------------|------------------------------|--|---|---------------------------------|--|------------------------------------|
| Memberships: | | | | | | | |
| 2025.1000 Family | 763,390 | 723,790 | 39,600 | 763,390 | 737,912 | 25,478 | 761,310 |
| 2025.1001 Couple | | | 0 | | 0 | 0 | |
| 2025.1002 Individual | 58,575 | 51,690 | 6,885 | 58,575 | 52,725 | 5,850 | 54,880 |
| 2025.1003 Senior Citizen Couple | 62,400 | 59,990 | 2,410 | 62,400 | 64,100 | (1,700) | 65,880 |
| 2025.1004 Individual - Sen. Citizen | 41,200 | 43,800 | (2,600) | 41,200 | 44,550 | (3,350) | 46,330 |
| 2025.1005 Non Resident Caregiver | 23,375 | 20,540 | 2,835 | 23,375 | 24,522 | (1,147) | 24,640 |
| 2025.1006 Late Day Memberships | 3,300 | 3,090 | 210 | 3,300 | 4,200 | (900) | 3,410 |
| 2025.1007 Senior Citizen 10 Pack | 7,000 | 6,210 | 790 | 7,000 | 4,500 | 2,500 | 4,290 |
| 2025.1008 School District Family | 5,850 | 5,600 | | 5,850 | 5,850 | 0 | 5,950 |
| 2025.1009 Family of Two | 91,000 | 83,035 | | 91,000 | 91,660 | (660) | 97,980 |
| 2025.2 Guest Fee | 95,000 | 81,243 | 13,757 | 95,000 | 93,771 | 1,229 | 95,000 |
| 2025.3 Lost Cards | 1,000 | 1,255 | (255) | 1,000 | 355 | 645 | 1,000 |
| 2025.4 Rental of Snack Bar | 19,000 | 19,000 | 0 | 19,000 | 24,000 | (5,000) | 19,000 |
| 2025.5 Gross Sales - Good Humor | 35,000 | 37,166 | (2,166) | 35,000 | 32,847 | 2,153 | 35,000 |
| 2025.7 Rejected Membership Fees | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2025.8 Early Bird Club | 1,800 | 1,620 | 180 | 1,800 | 2,100 | (300) | 1,800 |
| 2025.9 Late Registration Members | 0 | | 0 | 0 | 350 | (350) | 0 |
| 2401.1 Interest on Investments | 500 | 483 | 17 | 500 | 518 | (18) | 500 |
| 2410.1 Rental - Pool Facilities | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2450.1 Commissions & Fees | 8,000 | 8,788 | (788) | 8,000 | 12,222 | (4,222) | 12,000 |
| 2450.2 Sponsorships | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2701.1 Refund of Prior Year Approp. | 0 | | 0 | 0 | 0 | 0 | 0 |
| 2770.1 Swim Lesson Fee | 17,000 | 12,975 | 4,025 | 17,000 | 14,765 | 2,235 | 17,000 |
| 2770.2 Sale of Shirts | 25,000 | 23,466 | 1,534 | 25,000 | 16,892 | 8,108 | 25,000 |
| 2770.3 Miscellaneous Revenue | 0 | 200 | (200) | 0 | 120 | (120) | 0 |
| REVENUE | 1,258,390 | 1,183,941 | 66,234 | 1,258,390 | 1,227,959 | 30,431 | 1,270,970 |
| APPROPRIATED SURPLUS | 0 | 0 | | 0 | | | 0 |
| TOTAL AVAILABLE REVENUE | 1,258,390 | 1,183,941 | 66,234 | 1,258,390 | 1,227,959 | 30,431 | 1,270,970 |
| TOTAL EXPENSES | 1,365,106 | (48,937) | (48,937) | 1,396,337 | 1,356,188 | 37,558 | 1,386,219 |
| NET INCOME (LOSS) | (106,716) | 1,232,878 | 115,171 | (137,947) | (128,229) | (7,127) | (115,249) |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF REVENUES
BY: INDOOR TENNIS ENTERPRISE FUND

| | Estimated Revenues 2012-2013 | Actual Revenues 2012-2013 | Original Budget Variance 2012-2013 | Original Estimated Revenues 2013-2014 | Total Est. Rev. 6/1 -5/31 | Original Budget Variance 2013-2014 | Estimated Revenues 2014-2015 |
|--|---------------------------------|------------------------------|--|---|---------------------------------|--|------------------------------------|
| 2001.1 Open Time Court Sales | 50,000 | 61,370 | (11,370) | 50,000 | 65,704 | (15,704) | 65,000 |
| 2001.2 League Court Sales | 30,000 | 21,317 | 8,683 | 30,000 | 43,586 | (13,586) | 40,000 |
| 2001.3 Private Lesson Court Sales | 0 | 28 | | 0 | 0 | 0 | 0 |
| 2089.1 Programs | 160,000 | 117,571 | 42,429 | 160,000 | 147,063 | 12,937 | 160,000 |
| 2401.1 Interest on Investments | 850 | 596 | 254 | 850 | 658 | 192 | 850 |
| 2525.1 Seasonal Court Subscriptions | 144,350 | 135,973 | 8,377 | 144,350 | 123,767 | 20,583 | 125,000 |
| 2701.1 Refund of Appropriation Expense | 0 | 108 | (108) | 0 | 0 | 0 | 0 |
| 2770.2 Sale of Merchandise | 800 | 5,951 | (5,151) | 800 | 713 | 87 | 800 |
| TOTAL REVENUE | 386,000 | 342,914 | 43,114 | 386,000 | 381,491 | 4,509 | 391,650 |
| TOTAL EXPENSES | 463,563 | 463,563 | 0 | 519,327 | 437,177 | 82,150 | 471,771 |
| NET INCOME (LOSS) | (77,563) | (120,649) | 43,114 | (133,327) | (55,686) | 86,659 | (80,121) |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF REVENUES
BY: WATER DEPARTMENT ENTERPRISE FUND

| | Estimated Revenues 2012-2013 | Actual Revenues 2012-2013 | Original Budget Variance 2012-2013 | Original Estimated Revenues 2013-2014 | Total Est. Rev. 6/1 -5/31 | Original Budget Variance 2013-2014 | Estimated Revenues 2014-2015 |
|---|------------------------------------|---------------------------------|--|---|---------------------------------|--|------------------------------------|
| 2140.1 Metered Sales | 4,172,000 | 4,175,321 | (3,321) | 4,100,000 | 4,526,519 | (426,519) | 4,750,000 |
| 2140.2 Sales to Pool | 41,324 | 15,742 | 25,582 | 41,324 | 17,500 | 23,824 | 18,000 |
| 2140.3 Sales to Municipal Locations | 55,877 | 51,485 | 4,392 | 55,877 | 50,856 | 5,021 | 54,000 |
| 2142.1 Unmetered Sales | 115,000 | 158,591 | (43,591) | 75,000 | 157,028 | (82,028) | 165,000 |
| 2142.2 Unmetered Sales - Hydrant Rent | 555,000 | 585,136 | (30,136) | 700,000 | 582,291 | 117,709 | 610,000 |
| 2144.1 Water Service Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2148.1 Int. & Penalties on Water Rents | 35,000 | 39,757 | (4,757) | 35,000 | 31,184 | 3,816 | 32,700 |
| 2378.1 Meter Ser. for Other Governments | 180,000 | 159,056 | 20,944 | 160,000 | 161,405 | (1,405) | 169,475 |
| 2401.1 Interest on Investments | 20,000 | 32,694 | (12,694) | 20,000 | 11,204 | 8,796 | 20,000 |
| 2690.1 Other compensation for losses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2701.1 Refund Prior Years Appr Expense | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2710.1 Premium on Securities Issued | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2770.1 Unclassified Revenues | 1,500 | 2,202 | (702) | 1,500 | 386 | 1,114 | 1,500 |
| 2770.2 Unclassified Miscellaneous | 500 | 1,838 | (1,338) | 500 | 833 | (333) | 500 |
| 3989.1 Reimbursement Grant- Treatment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - WATER DEPARTMENT | 5,176,201 | 5,221,822 | (45,621) | 5,189,201 | 5,539,206 | (350,005) | 5,821,175 |
| TOTAL EXPENSES | 5,996,386 | 475,873 | | 6,688,504 | 6,874,379 | | 6,580,649 |
| NET INCOME (LOSS) | (820,185) | 4,745,949 | | (1,499,303) | (1,335,173) | | (759,474) |

INC. VILLAGE OF GARDEN CITY N.Y.
ESTIMATE OF REVENUES
CS1710 - INSURANCE SPECIAL RESERVE

| | Estimated Revenues 2012-2013 | Actual Revenues 2012-2013 | Original Budget Variance 2012-2013 | Original Estimated Revenues 2013-2014 | Total Est. Rev. 6/1 -5/31 | Original Budget Variance 2013-2014 | Estimated Revenues 2014-2015 |
|--|------------------------------------|---------------------------------|--|---|---------------------------------|--|------------------------------------|
| 5031.1 - Transfer from General | 2,657,096 | 2,657,096 | 0 | 3,531,074 | 3,531,074 | 0 | 3,931,074 |
| 5031.2 - Transfer from Pool | 59,672 | 59,672 | 0 | 77,308 | 77,308 | 0 | 77,308 |
| 5031.3 - Transfer from Water | 168,386 | 168,386 | 0 | 218,153 | 218,153 | 0 | 218,153 |
| 5031.4 - Transfer from Library | 125,550 | 136,800 | (11,250) | 177,232 | 177,232 | 0 | 177,232 |
| 5031.5 - Transfer from Tennis | 7,898 | 7,898 | 0 | 10,232 | 10,232 | 0 | 10,232 |
| 2401.1 - Interest on Investments | 18,000 | 18,849 | 1,151 | 18,000 | 12,433 | 5,567 | 12,000 |
| 2701.1 - Refund of Appropriation Expense | 0 | 3,299 | (3,299) | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 3,036,602 | 3,050,000 | (13,398) | 4,031,999 | 4,026,432 | 5,567 | 4,425,999 |

PRO-FORMA STATEMENTS OF DEBT SERVICE BUDGETS
 INCORPORATING CURRENTLY AUTHORIZED OR ISSUED
 BONDS OR NOTES WHICH AFFECT TAX RATES
 AND PROPOSED ISSUES THROUGH 2013-2014

| | ANNUAL DEBT SERVICE- PRINCIPAL | INTEREST | ANNUAL DEBT SERVICE | TAX RATE FOR DEBT SERVICE |
|---------|-----------------------------------|------------|------------------------|---------------------------------|
| 2013-14 | 1,290,000.00 | 265,501.28 | 1,555,501.28 | 1.4776 |
| 2014-15 | 1,320,000.00 | 378,451.27 | 1,698,451.27 | 1.6134 |
| 2015-16 | 1,815,000.00 | 502,370.28 | 2,317,370.28 | 2.2013 |
| 2016-17 | 1,995,000.00 | 449,507.52 | 2,444,507.52 | 2.3221 |
| 2017-18 | 1,780,000.00 | 393,080.02 | 2,173,080.02 | 2.0643 |
| 2018-19 | 1,810,000.00 | 342,471.26 | 2,152,471.26 | 2.0447 |
| 2019-20 | 1,865,000.00 | 290,235.26 | 2,155,235.26 | 2.0473 |
| 2020-21 | 1,860,000.00 | 236,336.26 | 2,096,336.26 | 1.9914 |
| 2021-22 | 1,720,000.00 | 182,125.00 | 1,902,125.00 | 1.8069 |
| 2022-23 | 1,245,000.00 | 131,506.26 | 1,376,506.26 | 1.3076 |
| 2023-24 | 1,240,000.00 | 94,125.00 | 1,334,125.00 | 1.2673 |
| 2024-25 | 740,000.00 | 41,950.00 | 781,950.00 | 0.7428 |
| 2025-26 | 600,000.00 | 19,350.00 | 619,350.00 | 0.5883 |
| 2026-27 | 60,000.00 | 1,575.00 | 61,575.00 | 0.0585 |

CAPITAL LOAN PAYABLE
 FOR WINDOWS AND BOILER

| | | | |
|---------|--------------|------------|--------------|
| 2013-14 | 177,356.00 | 4,350.00 | 181,706.00 |
| 2014-15 | 178,887.00 | 2,819.00 | 181,706.00 |
| 2015-16 | 180,432.00 | 1,274.00 | 181,706.00 |
| 2016-17 | 50,335.00 | 79.00 | 50,414.00 |
| | \$587,010.00 | \$8,522.00 | \$595,532.00 |

PRO-FORMA STATEMENTS OF DEBT SERVICE BUDGETS
 INCORPORATING CURRENTLY AUTHORIZED OR ISSUED
 BONDS OR NOTES WHICH AFFECT WATER RATES

| | ANNUAL DEBT SERVICE- PRINCIPAL | INTEREST | ANNUAL DEBT SERVICE |
|---------|-----------------------------------|------------|------------------------|
| 2006-07 | 0.00 | 54,797.92 | 54,797.92 |
| 2007-08 | 90,000.00 | 65,757.50 | 155,757.50 |
| 2008-09 | 410,000.00 | 251,305.57 | 661,305.57 |
| 2009-10 | 410,000.00 | 194,860.00 | 604,860.00 |
| 2010-11 | 410,000.00 | 276,946.35 | 686,946.35 |
| 2011-12 | 865,000.00 | 383,829.00 | 1,248,829.00 |
| 2012-13 | 1,115,000.00 | 352,302.50 | 1,467,302.50 |
| 2013-14 | 1,115,000.00 | 318,152.50 | 1,433,152.50 |
| 2014-15 | 1,120,000.00 | 283,896.26 | 1,403,896.26 |
| 2015-16 | 1,125,000.00 | 249,629.76 | 1,374,629.76 |
| 2016-17 | 975,000.00 | 214,765.00 | 1,189,765.00 |
| 2017-18 | 975,000.00 | 181,611.26 | 1,156,611.26 |
| 2018-19 | 990,000.00 | 148,101.26 | 1,138,101.26 |
| 2019-20 | 965,000.00 | 113,036.26 | 1,078,036.26 |
| 2020-21 | 865,000.00 | 77,366.26 | 942,366.26 |
| 2021-22 | 735,000.00 | 44,696.26 | 779,696.26 |
| 2022-23 | 415,000.00 | 28,020.00 | 443,020.00 |
| 2023-24 | 415,000.00 | 22,657.50 | 437,657.50 |
| 2024-25 | 415,000.00 | 17,295.00 | 432,295.00 |
| 2025-26 | 250,000.00 | 11,520.00 | 261,520.00 |

PRO-FORMA STATEMENTS OF DEBT SERVICE BUDGETS
 INCORPORATING CURRENTLY AUTHORIZED OR ISSUED
 BONDS OR NOTES WHICH AFFECT SWIMMING POOL RATES

| | FY END PRINCIPAL BALANCE | ANNUAL DEBT SERVICE- PRINCIPAL | INTEREST | ANNUAL DEBT SERVICE |
|---------|--------------------------------|-----------------------------------|-----------|------------------------|
| 2010-11 | 471,000.00 | 77,000.00 | 21,891.26 | 98,891.26 |
| 2011-12 | 2,606,000.00 | 77,000.00 | 82,476.26 | 159,476.26 |
| 2012-13 | 2,529,000.00 | 77,000.00 | 79,011.26 | 156,011.26 |
| 2013-14 | 2,452,000.00 | 210,000.00 | 75,450.00 | 285,450.00 |
| 2014-15 | 2,245,000.00 | 210,000.00 | 71,650.00 | 281,650.00 |
| 2015-16 | 2,035,000.00 | 210,000.00 | 63,950.00 | 273,950.00 |
| 2016-17 | 1,825,000.00 | 130,000.00 | 56,250.00 | 186,250.00 |
| 2017-18 | 1,615,000.00 | 130,000.00 | 52,350.00 | 182,350.00 |
| 2018-19 | 1,485,000.00 | 130,000.00 | 48,450.00 | 178,450.00 |
| 2019-20 | 1,355,000.00 | 130,000.00 | 44,550.00 | 174,550.00 |
| 2020-21 | 1,225,000.00 | 130,000.00 | 40,650.00 | 170,650.00 |
| 2021-22 | 1,095,000.00 | 140,000.00 | 36,750.00 | 176,750.00 |
| 2022-23 | 955,000.00 | 195,000.00 | 32,850.00 | 227,850.00 |
| 2023-24 | 760,000.00 | 190,000.00 | 28,650.00 | 218,650.00 |
| 2024-25 | 570,000.00 | 190,000.00 | 22,800.00 | 212,800.00 |
| 2025-26 | 380,000.00 | 190,000.00 | 17,100.00 | 207,100.00 |
| 2026-27 | 190,000.00 | 190,000.00 | 11,400.00 | 201,400.00 |
| 2027-28 | 0.00 | 190,000.00 | 5,700.00 | 195,700.00 |

PRO-FORMA STATEMENTS OF DEBT SERVICE BUDGETS
 INCORPORATING CURRENTLY AUTHORIZED OR ISSUED
 BONDS OR NOTES WHICH AFFECT TENNIS ENTERPRISE RATES

| | ANNUAL DEBT SERVICE- PRINCIPAL | INTEREST | ANNUAL DEBT SERVICE |
|---------|-----------------------------------|-------------|------------------------|
| 2002-03 | \$0.00 | \$27,164.26 | \$27,164.26 |
| 2003-04 | 35,000.00 | 27,164.26 | 62,164.26 |
| 2004-05 | 37,000.00 | 25,659.26 | 62,659.26 |
| 2005-06 | 39,000.00 | 24,068.26 | 63,068.26 |
| 2006-07 | 39,000.00 | 22,391.26 | 61,391.26 |
| 2007-08 | 39,000.00 | 20,685.00 | 59,685.00 |
| 2008-09 | 39,000.00 | 18,930.00 | 57,930.00 |
| 2009-10 | 39,000.00 | 17,175.00 | 56,175.00 |
| 2010-11 | 39,000.00 | 15,420.00 | 54,420.00 |
| 2011-12 | 48,000.00 | 13,665.00 | 61,665.00 |
| 2012-13 | 48,000.00 | 11,505.00 | 59,505.00 |
| 2013-14 | 48,000.00 | 9,345.00 | 57,345.00 |
| 2014-15 | 50,000.00 | 7,125.00 | 57,125.00 |
| 2015-16 | 50,000.00 | 4,750.00 | 54,750.00 |
| 2016-17 | 50,000.00 | 2,375.00 | 52,375.00 |

VILLAGE OF GARDEN CITY
FIVE YEAR CAPITAL IMPROVEMENT PLAN
FOR FISCAL YEARS ENDING 2015 THROUGH 2019

| | PROPOSED PROJECTS 2014-2015 | PROPOSED PROJECTS 2015-2016 | PROPOSED PROJECTS 2016-2017 | PROPOSED PROJECTS 2017-2018 | PROPOSED PROJECTS 2018-2019 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| TECHNOLOGY | | | | | |
| Technology - DPW | \$40,000 | \$40,000 | \$40,000 | \$40,000 | \$40,000 |
| Technology - Finance | 40,000 | 40,000 | 40,000 | 30,000 | 30,000 |
| Technology - Recreation | 20,000 | 20,000 | 10,000 | 10,000 | 10,000 |
| Technology - Police | 25,000 | 50,000 | 50,000 | 60,000 | 60,000 |
| Technology - Fire | 48,000 | 3,500 | 4,000 | 5,000 | 5,500 |
| Technology - Building | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| TOTAL (Prior Year 13-14 - \$115,000) | \$177,000 | \$157,500 | \$148,000 | \$149,000 | \$149,500 |
| FIRE DEPARTMENT | | | | | |
| Fire Apparatus Replacement Schedule | \$60,000 | \$75,000 | \$65,000 | \$725,000 | \$70,000 |
| Fire Station Building Repairs | 0 | 900,000 | 0 | 0 | 0 |
| TOTAL (Prior Year 13-14 - \$375,000) | \$60,000 | \$975,000 | \$65,000 | \$725,000 | \$70,000 |
| POLICE DEPARTMENT | | | | | |
| Police Vehicles | \$211,665 | \$218,015 | \$224,905 | \$231,290 | \$238,229 |
| Communications Technology | 0 | 100,000 | 0 | 0 | 0 |
| Firearms Replacement | 0 | 30,000 | 0 | 0 | 0 |
| TOTAL (Prior Year 13-14 - \$117,873) | \$211,665 | \$348,015 | \$224,905 | \$231,290 | \$238,229 |
| LIBRARY | | | | | |
| Technology Upgrades | \$26,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| Masonry Facade Restoration | 78,000 | 274,000 | 0 | 0 | 0 |
| Conversion Bathrooms Children's Section | 0 | 33,000 | 0 | 0 | 0 |
| Engineering Study - Solar Panels | 0 | 0 | 7,500 | 0 | 0 |
| RFID Self-Check Out System | 0 | 0 | 175,000 | 0 | 0 |
| Preventative Maintenance of HVAC | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Future Replacement of HVAC | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| TOTAL (Prior Year 13-14 - \$75,000) | \$204,000 | \$437,000 | \$312,500 | \$130,000 | \$130,000 |
| DEPARTMENT OF PUBLIC WORKS | | | | | |
| DPW Equipment | \$1,020,000 | \$1,044,500 | \$880,000 | \$846,000 | \$632,000 |
| Sewer Repairs and Manhole Relining | 200,000 | 200,000 | 200,000 | 200,000 | 0 |
| Road Repairs | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 |
| Curb Replacement | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 |
| Sidewalk Repairs | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| DPW Yard - Boiler & Roof | 0 | 360,000 | 0 | 0 | 0 |
| Street Lighting Renovation | 0 | 500,000 | 500,000 | 500,000 | 500,000 |
| Resurface Parking Fields | 0 | 0 | 200,000 | 0 | 0 |
| Business District Improvements | 0 | 960,400 | 270,000 | 0 | 0 |
| TOTAL (Prior Year 13-14 - \$1,334,000) | \$2,550,000 | \$4,394,900 | \$3,380,000 | \$2,876,000 | \$2,462,000 |

VILLAGE OF GARDEN CITY
FIVE YEAR CAPITAL IMPROVEMENT PLAN
FOR FISCAL YEARS ENDING 2015 THROUGH 2019

| | PROPOSED PROJECTS 2014-2015 | PROPOSED PROJECTS 2015-2016 | PROPOSED PROJECTS 2016-2017 | PROPOSED PROJECTS 2017-2018 | PROPOSED PROJECTS 2018-2019 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| RECREATION AND PARKS | | | | | |
| Recreation and Parks Equipment | 156,000 | 220,000 | 255,000 | 220,000 | 235,000 |
| Emergency Generators | 0 | 55,000 | 0 | 0 | 0 |
| Street and Park Tree Management Plan | 100,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Safety Surface Neighborhood Parks | 75,000 | 0 | 25,000 | 25,000 | 25,000 |
| Playground Equipment Replacement | 90,000 | 0 | 25,000 | 25,000 | 25,000 |
| Various Court Replacement | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Irrigation Systems Rehabilitation | 60,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Heating and Ventilation Replacement-Various Buildings | 30,000 | 15,000 | 0 | 0 | 0 |
| Fence Replacement | 50,000 | 75,000 | 75,000 | 50,000 | 50,000 |
| Playground Buildings Shade Structures | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Athletic Field rehabilitation | 30,000 | 400,000 | 0 | 0 | 0 |
| Retaining Wall Replacement | 0 | 200,000 | 0 | 0 | 0 |
| Paths, Parking Lots and Roadway Rehabilitation | 0 | 50,000 | 50,000 | 0 | 0 |
| Street Scape Rehabilitation | 50,000 | 300,000 | 300,000 | 0 | 0 |
| TOTAL (Prior Year 13-14 - \$1,300,000) | \$721,000 | \$1,475,000 | \$890,000 | \$480,000 | \$495,000 |
| ST. PAULS BUILDING PROJECTS | | | | | |
| TOTAL (Prior Year 13-14 - \$0) | \$0 | \$0 | \$0 | \$0 | \$0 |
| GRAND TOTAL - GENERAL FUND (Prior Year 13-14 - \$3,346,873) | \$3,923,665 | \$7,787,415 | \$5,020,405 | \$4,591,290 | \$3,544,729 |
| FINANCING SOURCES | | | | | |
| PROPERTY TAX (Prior Year 13-14 = \$1,813,873) | \$918,000 | \$4,552,515 | \$4,279,405 | \$3,141,290 | \$2,819,729 |
| BONDS (Prior Year 13-14 = \$1,318,000) | 2,780,665 | 2,994,400 | 500,000 | 1,225,000 | 500,000 |
| GRANTS (Prior Year 13-14 = \$0) | 0 | 0 | 0 | 0 | 0 |
| OTHER (Prior Year 13-14 = \$215,000) | 225,000 | 240,500 | 241,000 | 225,000 | 225,000 |
| TOTAL | \$3,923,665 | \$7,787,415 | \$5,020,405 | \$4,591,290 | \$3,544,729 |
| DEBT SERVICE | | | | | |
| NYPA Loan Principal & Interest | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 |
| Bond Redemption Principal & Interest | 1,062,503 | 1,114,152 | 1,555,501 | 1,698,451 | 2,317,370 |
| Debt Service: (Prior Year 13-14 - \$1,824,959) | \$1,262,503 | \$1,314,152 | \$1,755,501 | \$1,898,451 | \$2,517,370 |
| TOTAL CAPITAL AND DEBT SERVICE (Prior Year 13-14 - \$5,171,832) | \$5,186,168 | \$9,101,567 | \$6,775,906 | \$6,489,741 | \$6,062,099 |

VILLAGE OF GARDEN CITY
FIVE YEAR CAPITAL IMPROVEMENT PLAN
FOR FISCAL YEARS ENDING 2015 THROUGH 2019

| | <u>PROPOSED PROJECTS 2014-2015</u> | <u>PROPOSED PROJECTS 2015-2016</u> | <u>PROPOSED PROJECTS 2016-2017</u> | <u>PROPOSED PROJECTS 2017-2018</u> | <u>PROPOSED PROJECTS 2018-2019</u> |
|--|--|--|--|--|--|
| <u>SWIMMING POOL</u> | | | | | |
| TOTAL -SWIMMING POOL FUND (Prior Year 13-14 -\$ 0) | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>TENNIS ENTERPRISE</u> | | | | | |
| TOTAL -TENNIS ENTERPRISE FUND (Prior Year 13-14 -\$ 0) | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>WATER DEPARTMENT</u> | | | | | |
| Machinery and Equipment | \$194,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 |
| Improvements other than Buildings | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Water Main Improvements | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Nitrate Plant @ Clinton Road | 0 | 2,700,000 | 0 | 0 | 0 |
| Electric & Controls @ Country Club Well Site | 820,000 | 0 | 0 | 0 | 0 |
| SCADA & Communication Upgrade | 0 | 0 | 60,000 | 500,000 | 0 |
| Roof Replacement @ Clinton Road Well Site | 0 | 0 | 250,000 | 0 | 0 |
| Storage Tank Rehabilitation | 0 | 0 | 0 | 0 | 0 |
| TOTAL - WATER FUND (Prior Year 13-14 -\$1,346,000) | <u>\$1,674,000</u> | <u>\$3,435,000</u> | <u>\$1,045,000</u> | <u>\$1,235,000</u> | <u>\$735,000</u> |

Administrative Operations

2014-15 Budget Executive Summary

| Key Statistics | 2012-13 Actual | 2013-14 Budget | 2013-14 Forecast | 2014-15 Request | Variance Bud/Req. | Variance Bud/Fore |
|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|----------------------|
| Tot. Pers. Serv. | 1,552,140 | 1,555,090 | 1,602,824 | 1,600,946 | 45,856 | -1,878 |
| Overtime | | | | | 0 | 0 |
| Equipment | 39,076 | 0 | 7,485 | 0 | 0 | -7,485 |
| Other Expenses | 1,389,706 | 1,252,090 | 1,390,049 | 1,342,200 | 90,110 | -47,849 |
| Allocated Fringes | 760,432 | 781,769 | 769,324 | 832,776 | 51,007 | 63,452 |
| Total Expenses | 3,741,354 | 3,588,949 | 3,769,682 | 3,775,922 | 186,973 | 6,240 |
| Headcount | 17.92 | 17.92 | | 18.92 | | |
| Revenue | 182,896 | 194,200 | 181,406 | 197,200 | 3,000 | 15,794 |

Key Variances

2013-14 Budget to Forecast

Salary variance is due to the changes made to the executive compensation plan, which eliminated cash-in of unused time, coupled with the increase from absorbing a Typist/clerk under the incentive retirement plan. Other expense variance principally the effect of litigation during difficult labor negotiations, including the cost of binding arbitration and an associated increase in grievances.

2014-2015 Budget Request

The request restore overtime to previous levels, particularly at the stock room, which requires staffing when the DPW Yard is in full operation. Funding has been included for expanded community events and for staff training in CPR/AED and First Aid.

2014/2015 Opportunities

Continue outsourcing of payroll processing and expansion of automated solutions, such as web site use for notifications, scanning documents for inventory and distribution, and development of analytical tools.

CBRAC Recommendations

No Recommendations or comments from the 2013-2014 Budget process

General Government & Unallocated

2014-15 Budget Executive Summary

| Key Statistics | 2012-13 Actual | 2013-14 Budget | 2013-14 Forecast | 2014-15 Request | Variance Bud/Req. | Variance Bud/Fore |
|----------------|-------------------|-------------------|---------------------|--------------------|----------------------|----------------------|
| Insurance | 1,506,028 | 1,871,453 | 1,871,453 | 2,271,453 | 400,000 | 400,000 |
| Capital Plan | 2,480,873 | 1,180,200 | 1,176,516 | 2,158,000 | 977,800 | 981,484 |
| Library | 3,200,679 | 3,117,335 | 3,117,335 | 3,239,450 | 122,115 | 122,115 |
| Debt Service | 1,737,894 | 1,797,502 | 1,752,324 | 1,870,451 | 72,949 | 118,127 |
| Certiorari | 1,443,402 | 1,500,000 | 1,586,133 | 1,500,000 | 0 | -86,133 |
| Other Expenses | 163,724 | 1,310,700 | 1,035,309 | 1,273,700 | -37,000 | 238,391 |
| Total Expenses | 10,532,600 | 10,777,190 | 10,539,070 | 12,313,054 | 1,535,864 | 1,773,984 |
| Headcount | n/a | n/a | n/a | n/a | n/a | n/a |
| Revenue | 10,163,878 | 4,145,857 | 3,438,390 | 3,906,636 | -239,221 | 468,246 |

Key Variances

2013-14 Budget to Forecast

There are no significant variances

2014-2015 Budget Request

Increased funding of the Capital Plan, raising the current contribution in order to reduce future liabilities for Debt service, a return to greater current infrastructure maintenance.

Insurance funding increased due to expected appeals on the MHANY/Acorn case.

2014-2015 Opportunities

Consideration should be given to increasing the Tax Certiorari appropriation, as Counsel has indicated an exposure from appeals. The Debt service increase is a result of decisions to finance last years capital plan.

CBRAC Recommendations

CBRAC indicated during past presentations that Bond financing options for long term projects are indicated in this market.

Fire Department

2014-15 Budget Executive Summary

| Key Statistics | 2012-13 Actual | 2013-14 Budget | 2013-14 Forecast | 2014-15 Request | Variance Bud/Req. | Variance Bud/Fore |
|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|----------------------|
| Tot. Pers. Serv. | \$ 3,285,710 | \$ 2,648,427 | \$ 2,436,742 | \$ 2,386,920 | \$ (261,507) | \$ (49,822) |
| Overtime | \$ 173,080 | \$ 189,969 | \$ 188,829 | \$ 120,000 | \$ (69,969) | \$ (68,829) |
| Equipment | \$ 53,303 | \$ 32,000 | \$ 31,941.00 | \$ 47,500.00 | \$ 15,500 | \$ 15,559 |
| Other Expenses | \$ 1,065,982 | \$ 1,134,695 | \$ 1,021,386 | \$ 1,178,330 | \$ 43,635 | \$ 156,944 |
| Allocated Fringes | \$ 2,099,633 | \$ 2,231,981 | \$ 2,226,433 | \$ 1,949,943 | \$ (282,038) | \$ (276,490) |
| Total Expenses | \$ 6,505,779 | \$ 6,047,103 | \$ 5,716,502 | \$ 5,562,693 | \$ (484,410) | \$ (153,809) |
| Headcount | 34.25* | 25.25* | 23.25* | 23.25* | 2 | 2 |

* 1 Firefighter Position is a disability retirement position, where the Fire Department is responsible for 25% of the salary and benefits of the disabled Firefighter until that Firefighter reaches age 62

Key Variances

2013-14 Budget to Forecast

In the 2013 - 2014 we budgeted for a total of 25 Paid Employees in the Fire Department (21 Firefighters and 4 Lieutenants) During budget year 2013 - 2014 we had 2 unexpected Firefighter retirements , which reduced our staff to a total of 23. Overtime was forecasted to exceed our budgeted amount due to these retirements. Schedule changes were put into effect which effectively reduced this required overtime, and we are projecting that we will come within budget on our overtime estimate.

2014-2015 Budget Request

The requested 2014 - 2015 Budget is an overall decrease of \$484,410 from last years budget, and a decrease of \$943,086 from the actual budget spend in 2012 - 2013. This decrease is due to the layoff of 6 Firefighters and demotion of 1 Lieutenant as well as the 2 unexpected retirements in 2013 - 2014.

The requested budget for 2014 - 2015 will also see a reduction in overtime by \$69,969 due to schedule changes that have been implemented over this past budget year.

2014 - 2015 Opportunities

We have recently applied for grants for a generator at Station 3 (capital budget request) and for a grant for \$250,000 for a Fire Engine that was bonded during budget year 2013 - 2014. The generator grant has made it to the final approval stages.

We currently have 1 paid Firefighter on long term sick and 2 paid Firefighters on Limited / Light Duty. All 3 Firefighters have applied for New York State Disability Pensions. If these disability pensions are approved, we will realize salary and benefit savings. It is the recommendation of the Chief's Office that these positions are not replaced, as we have been operating without these positions for multiple years.

Capital Budget

During the last 2 budget years the Fire Department was tentatively approved for \$625,000 in bonded repairs / renovations to Fire Stations. This work has yet to be started, as additional money was to be requested in future years so that the entire project can be completed, instead of small stages, which would result in savings to the village. The total estimated project for Fire Headquarters renovations is \$1.1 million, which was in line with our 5 year capital plan presented last year. We are requesting that a total bond of \$1.1 million be approved for renovations to Fire Headquarters as per our capital plan. This approval can come as early as the beginning of March 2014, which would fall under budget year 2013 - 2014.

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**Police Department
2014-15 Budget Executive Summary**

| Key Statistics | 2012-13 Actual | 2013-14 Budget | 2013-14 Forecast | 2014-15 Request | Variance Bud/Req. | Variance Fore/Req. |
|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|-----------------------|
| Tot. Pers. Serv. | 7,828,178 | 8,062,876 | 8,082,573 | 8,219,568 | 156,692 | 136,995 |
| Overtime | 626,689 | 594,661 | 677,997 | 602,628 | 7,967 | (75,369) |
| Equipment | 5,400 | 8,000 | 6,038 | 8,000 | | 1,962 |
| Other Expenses | 515,423 | 559,965 | 510,294 | 559,965 | | 49,671 |
| Allocated Fringes | 2,699,745 | 2,960,506 | 2,910,579 | 3,104,085 | 143,579 | 193,606 |
| Total Expenses | 11,675,436 | 12,186,008 | 12,187,482 | 12,494,246 | 308,238 | 306,764 |
| Headcount | 74 | 74 | 74 | 74 | | |
| Sworn | 50 | 50 | 50 | 50 | | |
| Civilian | 13 | 13 | 13 | 13 | | |
| Crossing Guards | 11 | 11 | 11 | 11 | | |
| Revenue | 1,191,619 | 1,150,000 | 1,132,072 | 1,150,000 | | 17,928 |

Key Variances

2013/2014 Budget Forecast:

Total Operating expenses including fringe benefit costs are expected to be \$1,473 over budget.

The Police Department forecasts a \$103,034 deficit in the Personal Services portion of the operating budget. The primary reason for this deficit is the fact that a Detective's anticipated disability retirement included in the original 2013/14 Budget Request was denied by the State of New York; however, the Department has since refiled the disability application under different criteria.

The increases in overtime expenditures are due to several work related injuries and new community events such as, the Sacred Heart Marathon, the Bird Sanctuary Marathon and Fridays on 7th Street. Savings are expected in all other Personal Services expenditures (Contract Days, Night Differential, Holiday Overtime, and Holiday Pay); this will mitigate some of the increased expenses in the personnel and overtime areas.

Steps have been taken to reduce spending in the equipment lines of the budget by forgoing some expenses with the understanding that this will impact future budgets. The Department is predicting a \$51,633 surplus in this area. In addition, it is forecasted that the Department will have a surplus of \$49,928 in fringe benefit costs bringing the overall deficit to \$1,473.

In analyzing the remainder of the 2013/2014 budget, the Department was able to secure additional revenue sources such as:

- \$1,200 grant for special July 4th Holiday DWI Enforcement Detail,
- \$14,300 grant towards the purchase of bullet proof vests,
- \$2,950 from the sale of the old weight scales via auction,
- \$23,600 in grants for DWI, Aggressive Driving and Seatbelt enforcement,
- \$40,000+ in Work Comp reimbursements.

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2014/2015 Budget Request:

The requested 2014/2015 Operating Budget (50 Officers) represents a \$164,659 increase from the previous year's budget. This increase includes the reinstatement of the Detective's salary removed from the previous budget, as well as contractual step and longevity increases.

2014/2015 Opportunities:

We have recently applied for a \$50,000 grant that would provide the Department with License Plate Readers and funding for details to address serious crime patterns. The Department expects to receive state and federal funding to supplement its DWI, Aggressive Driving and Seatbelt Enforcement Programs. The Department is actively seeking other grant opportunities.

CBRAC Recommendations:

The Department is in agreement with the CBRAC's recommendation of 52 Police Officers. In addition to increasing the overall safety of the Village, the additional Officers would be utilized to assist the Department in reaching the CBRAC's recommendations of increased speed and vehicle weight enforcement. Given recent trends in criminal activity throughout Nassau County, a staffing level of 52 would be prudent. Staffing at this level would augment our ability to enforce traffic laws, deter, prevent, and investigate criminal activity while apprehending subjects. Increased traffic enforcement will not only improve the safety of Village roads, but will be an effective deterrent against crime. Furthermore, staffing at this level will provide a measure of stability to personnel costs by protecting the Department from escalating overtime costs due to unforeseen injuries, illnesses or retirements.

The Department concurs with the Committee in regards to the policy of hiring new Police Officers that would be required to pay a portion of their pension benefits providing a savings to the Village.

2014/2015 Capital Request:

The Capital Budget includes the replacement of five police vehicles at a projected cost of \$211,665. The Capital Budget request of \$100,000 for the purchase of additional equipment to supplement the newly installed radio system that provides interoperable communications between, local, state and federal agencies, has been moved to the 2015/2016 Capital Budget.

Building Department

2014-15 Budget Executive Summary

| Key Statistics | 2012-13 Actual | 2013-14 Budget | 2013-14 Forecast | 2014-15 Request | Variance Bud/Req. | Variance Bud/Fore |
|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|----------------------|
| Tot. Pers. Serv. | 588,180 | 570,963 | 546,974 | 521,209 | -49,754 | -25,765 |
| Overtime | | | | | 0 | 0 |
| Equipment | 1,399 | 0 | | | 0 | 0 |
| Other Expenses | 107,234 | 117,000 | 126,340 | 127,000 | 10,000 | 660 |
| Allocated Fringes | 253,928 | 271,317 | 266,984 | 285,752 | 14,435 | 18,768 |
| Total Expenses | 950,741 | 959,280 | 940,298 | 933,961 | -25,319 | -6,337 |
| Headcount | 6 | 6 | | 6 | | |
| Revenue | 474,740 | 732,000 | 967,284 | 542,000 | -190,000 | -425,284 |

Key Variances

2013-14 Budget to Forecast

Salary variance is due to the retirement of a top level Building/Plumbing Inspector replaced with an entry level Plumbing Inspector at a significantly lower salary.

Forecast revenue variance direct result of 2 large projects, which will not re-occur during 2014-2015.

2014-2015 Budget Request

Other expenses increased due to electrical inspections, offset directly by revenues.

2014/2015 Opportunities

Continue outsourcing electrical inspections, which is the only opportunity the Department has relied upon. Other tasks do not lend themselves to this approach.

CBRAC Recommendations

No suggestions from the CBRAC.

**Public Library
2014-15 Budget Executive Summary**

| Key Statistics | 2012-13 Actual | 2013-14 Budget | 2013-14 Forecast | 2014-15 Request | Variance Bud/Req. | Variance Fore/Req |
|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|----------------------|
| Tot. Pers. Serv. | 1,715,469 | 1,655,253 | 1,682,887 | 1,610,250 | -45,003 | -72,637 |
| Overtime | 4,757 | 11,000 | 7,092 | 11,000 | 0 | 3,908 |
| Equipment | 1,195 | 2,000 | 1,287 | 2,000 | 0 | 713 |
| Other Expenses | 762,488 | 791,286 | 723,527 | 846,120 | 54,834 | 122,593 |
| Allocated Fringes | 842,525 | 862,589 | 907,177 | 881,758 | 19,169 | -25,419 |
| Total Expenses | 3,321,677 | 3,311,128 | 3,314,878 | 3,340,128 | 29,000 | 25,250 |
| Headcount | 21 | 19 | | 18 | | |
| Revenue | 115,420 | 121,804 | 130,052 | 96,180 | -25,624 | -33,872 |

Key Statistics (to be supplied by Jim)

Key Variances

The budget request for 2014/15 is \$3,340,128. This reflects an increase of \$29,000 from the 2013/14 budget (\$3,311,128) due to:

- a. Cost savings of approximately \$45,000 (through incentive which we are waiting to confirm, have eliminated 1 position; staffing differently on Sundays)
- b. Cost expenditures of approximately \$74,000 (mandated increase for health insurance, added outsourcing of cleaning services, fees, increase in electric, increase in library materials as recommended by the CBRAC)

Note:

Library is estimated to come in on budget for 2013/14 due to the following austerity measures:

- a. Reduction in part-time hours
- b. Sunday staffing has changed (full-time staff scheduled to work on Sunday as part of their regular work week). This has reduced total librarian and staff hours.
- c. Limit overtime
- d. Reduction in spending on library materials

Estimated revenues for 2014/15 are projected at \$96,180. This is a reduction of approximately \$20,000 from estimated revenues of 2013/14 (\$121,804) due to:

- a. Lower collection of fines (people are returning library materials on time)
- b. Do not anticipate grants and gifts/donations (in 2013/14 received \$15,000 NYS Senate Library Bullet Aid and \$10,000 gift)

Note:

There is the potential serious shortfall of revenue (\$27,870) should the Fernwood Terrace-Stewart Manor Library Funding District renewal not be adopted on March 18, 2014

For 2014/15 budget:

- a. Budget increase (from \$3,311,128 in 2013/14 to estimated \$3,340,128 in 2014/15)
- b. Estimated revenue is down (from \$121,804 anticipated in 2013/14 to anticipated \$96,180 in 2014/15)
- c. No surplus (all surplus used to maintain Sunday opening)

2014-15 Opportunities

Citizens Budget Review & Advisory Committee Draft Recommendations with Direct Cost Savings for the 2013/14 Budget Presented to Finance Committee on March 7, 2013

26. With labor and labor-related costs consuming 82% of the proposed Library budget, we recommend that the Library Board work to identify opportunities to leverage services that are being provided by the Village, such as integrating payroll staff and systems, put out an RFP for providing cleaning/maintenance services to the library and look addressing provisions in the upcoming contract negotiations that are restrictive with regards to personnel costs in an effort to free up resources to expand the collection of new material.

The Board of Library Trustees feels this is best addressed by the Village as the Village negotiates the labor contract. This should not be handled individually by the Library; it should be part of the contract negotiations handled by the Village. The Library Board is open to review the integration and outsourcing should the Village decide to go in that direction.

27. The CBRAC recommends that the Library consider the installation of an automated check out system, such as Express Lane offered by Innovative Interfaces, which requires minimal equipment to install. A number of libraries on Long Island use the system including Elmont, Farmingdale, Roslyn, Centereach, and East Hampton. The system only requires a computer, bar code reader and printer and is relatively inexpensive to install.

The library director, working with Trustee Schultz and the computer systems librarian, investigated the use and implementation of an RFID Self-Check Out System of library materials for circulation and inventory controls. We met with a vendor on August 20, 2013 for an initial assessment. Trustee Schultz reported to the Library Board at the September 9, 2013 Library Board meeting on the investigation.

We agreed that the idea has merit, but right now it would be better to wait a few years, as the technology is changing. RFID is the standard of choice but high-priced. If we wait the costs should come down. It's also not a short term cost saver, as there is large initial investment and an acclimation period to get patrons to start using the new technology. Overall, a good long-term project to look at as the cost of the technology decreases.

28. We ask that the Library publish annually its key metrics, or "business analytics", providing greater transparency, and allowing a greater understanding of the Library operations and staffing levels. This report should include a list of the library's peer group, based on activities level. Specifically:

The library director and Board of Library Trustees conducted a peer analysis which compared the Garden City Public Library with six other public libraries in Nassau County in 2011.

We looked at population served, operating budget, circulation, annual hours, number of professional librarians, and total support staff.

This report was submitted to the Village, POA presidents, placed on the Library's website and published in the local newspapers.

The Library continues to provide the public with information. Following are statistics for January 2012 through December 2012.

Number of programs offered (children, young adults, adults) and attendance at each,

Adult = 91 (3,609 attendees)
Children = 360 (7,777 attendees)
Young Adult = 40 (597 attendees)

Number of new materials added to collection annually,

Materials added = 12,913

Number of inter-library loans (borrowed and lent),

Borrowed = 15,601
Loaned = 10,261

Number of items circulated,

Circulated items = 272,134

Number of visits/individual patrons checking materials out,

Visits = 202,905

Number of reference questions (in person, email, phone) by each department,

Adult = 22,910
Children = 8,543
Young Adult = 6,412

Number of staff on duty throughout the day

On average 22 (including part-time and full-time staff)

Note:

Statistics for January 2013 through December 2013 have not yet been compiled.

29. Cap the number of Librarian II to a set number to reduce personnel costs, given that there is some discretion in promoting a Librarian I to a II.

This has been addressed by the Board of Library Trustees. The Library Board has been doing this for over 7 years. The Library Board has not promoted a Librarian I to a II in 7 years although there are current staff members who qualify for this promotion. Promotions are reviewed on an individual basis.

30. Determine and quantify appropriate incentives for reduction through attrition (i.e. buyouts).

Has to come from the Village; staff are covered under CSEA Collective Bargaining Agreement.

31. We also recommend that the needed brick work be completed to avoid further damage to the interior and potentially the books and equipment of the Library.

The Board of Library Trustees agrees with this recommendation and is included in the current 2013-2014 Capital Budget.

32. Look to bring in an outside vendor to operate the library coffee shop.

The vending machines on the lower level are serviced by an outside vendor. An investigation into a café was completed by Trustee D'Antonio and the library director. Trustee D'Antonio presented his report to the Library Board at the September 9, 2013 Library Board meeting. The conclusion by the Library Board is that there are no significant revenues to be gained by enhancing the current services provided.

33. Eliminate the offering of free printout from the lab or place an annual cap on the number of prints per library member.

As of June 3, 2013 the recommendation of eliminating free printouts has been implemented. Computer printouts cost 10 cents per page.

34. We recommend that the Library hold focus groups, similar to what the Recreation and Parks Department did recently, to hear directly from library members on services, materials, programs and hour that they want or need.

The Board of Library Trustees has created a subcommittee to look into the idea of focus groups and other methods to ascertain public input. A letter has been composed by Trustees Weinrich and Nouryan and sent to each POA president. An article was placed in the January 17, 2014 edition of the Garden City News entitled, "Library to hold focus group." The Garden City Public Library will hold focus groups for residents interested in discussing the future of the Library in the 21st century and the role of the Library in the community.

Capital Items

Capital items Funded in Village 2014-15 Proposed Budget:

Capital items Proposed to be Funded thru Borrowing:

- a. Technology Upgrades: \$26,000
- b. Preventative Maintenance of HVAC: \$20,000
- c. Future Replacement of HVAC: \$80,000
- d. Masonry Façade Restoration: \$78,000

Note:

After consideration by the Board of Library Trustees, the RFID Self-Check Out System has been deferred to 2016/17

**Department of Public Works
2014-15 Budget Executive Summary**

| Key Statistics | 2012-13 Actual | 2013-14 Budget | 2013-14 Forecast | 2014-15 Request | Variance Bud/Req. | Variance Fore/Req |
|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|----------------------|
| Tot. Pers. Serv. | 5,198,145 | 4,785,607 | 5,138,648 | 4,754,458 | -31,149 | -348,190 |
| Overtime | 452,033 | 289,255 | 386,231 | 416,000 | 126,745 | 29,769 |
| Equipment | 20,250 | 15,000 | 0 | 0 | -15,000 | 0 |
| Other Expenses | 3,829,271 | 3,448,450 | 3,515,023 | 3,470,000 | 21,550 | -45,023 |
| Allocated Fringes | 3,656,530 | 3,936,182 | 3,890,492 | 3,886,149 | -50,033 | -4,343 |
| Total Expenses | 12,704,196 | 12,185,239 | 12,544,164 | 12,110,607 | -74,632 | -433,557 |
| Headcount | 79 | 70.5 | | 70.5 | | |
| Revenue | 400,300 | 455,300 | 370,769 | 395,300 | -60,000 | 24,531 |

Key Variances

2013-14 Budget to Forecast

Total Operating Expenses are expected to be \$358,925 over the budget due to Total Personal Services being over the budget by \$353,041. Sanitation overtime was one of the contributing factors by being \$59,702 over budget mainly due to extended absences due to on the job injuries and reduced manpower. Snow overtime is also currently \$30,548 over the budgeted amount due to the severe winter. We still have another month to go in the expected snow season. Salt and sand expenses are also running \$49,070 over the budgeted amount which is based on an average winter. The employees that were not budgeted for 2013-2014 were carried for seven (7) months until the incentive went into effect. This included the part-time weekend watchmen who were also not budgeted and were carried for the entire year for total of \$44,736. Also the payout to those accepting the incentive was applied to DPW Operating Budget in the amount of \$175,674.

2014-2015 Budget Request

The requested 2014-2015 Operating Budget represents a \$74,632 decrease from the previous year' budget.

The reduction includes the addition of overtime for leaf removal in the amount of \$49,155 for the addition of one hour per day of collection, 3-4 weekends or holidays and a 2 man crew to gas and clean screens and lubricate equipment.

2014/2015 Opportunities

We have recently applied for a \$270,000 grant that would provide the Department w with two (2) replacement recycling trucks. The Department is actively seeking other grant opportunities. The Stree Lighting Division is planning on continuing the replacement of High Pressure Sodium Lights with Energy Saving LED lights.

CBRAC Recommendations

The Capital Budget reflects the CBRAC recommendation of restoring road resurfacing levels to the previous \$850,000 level of years past. Last year, we bugeted only \$510,000 for road resurfacing. With the winter we are currently having, this money will be sorely needed.

Village Water Department

2014-15 Budget Executive Summary

| Key Statistics | 2012-13 Actual | 2013-14 Budget | 2013-14 Forecast | 2014-15 Request | Variance Bud/Req. | Variance Fore/Req |
|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|----------------------|
| Tot. Pers. Serv. | \$1,717,889 | \$1,735,435 | \$1,861,565 | \$1,708,046 | -\$27,389 | -\$153,519 |
| Overtime | \$187,610 | \$174,500 | \$164,582 | \$166,000 | -\$8,500 | \$1,418 |
| Equipment | | | | | | |
| Other Expenses | \$2,946,050 | \$3,213,054 | \$3,232,432 | \$3,191,256 | -\$21,798 | -\$41,176 |
| Allocated Fringes | \$1,266,204 | \$1,482,880 | \$1,523,247 | \$1,485,392 | \$2,512 | -\$37,855 |
| Total Expenses | \$5,930,143 | \$6,431,369 | \$6,617,244 | \$6,384,694 | -\$46,675 | -\$232,550 |
| Headcount | 21.9 | 21.9 | 21.9 | 20.15 | -1.75 | 0 |
| Revenue | \$5,221,822 | \$5,189,201 | \$5,539,206 | \$5,821,175 | \$631,974 | \$281,969 |

Key Variances

2013 -14 Budget to Forecast

Revenue:

Water Revenues increased due to a warmer and drier than usual summer and fall. These conditions translate to more lawn irrigation resulting in a higher revenue forecast.

2013 -14 Forecast to 2014- 2015 Request

Salary:

The majority of the salary variance of \$153,519 can be related to the retirement of two employees. Included in the cost were the retirement incentive, vacation pay, and other retirement benefits.

Revenue:

The Department is requesting from the Board of Trustees a water rate increase of 5%.

Alternating Sourcing/Opportunities:

The automated reading and meter program is progressing. The Department is installing new meters with radios. The new meters can be read from the street at a much quicker rate. Upon completion of the replacement program, a fixed read system can be installed which would virtually eliminate the manpower required for reading meters.

With the Board of Trustees approval the Department recommends to investigate a sewer rate for the commercial customers. Approximately 20% of all sewer maintenance performed each week is in the commercial areas. The commercial area produces the majority of the grease that is discharged to the sewer mains. This taxes the sewage distribution system and requires intensive maintenance. An alternate source of revenue may, for example, be based upon water meter readings to allow a rate more compatible with the time and money required by the Department to the commercial district.

CBRAC recommendations: Full responses have been provided to the CBRAC. The following are executive summaries.

CBRAC asked for a third party to evaluate the overhaul, repair or replacement of pumps at the Sewage Pump Stations.

Summation: In 2011, the Village commissioned Dvirka and Bartilucci, a waste water engineering firm, to give a detailed evaluation of the Village's two waste water lift stations. As part of that evaluation, the firm deemed the number one priority was replacement of the sewage treatment pumps. The Department recommends a two pump per year replacement program for four years.

CBRAC requests a the Department to revisit the Repair or Replace Cost for the Elevated storage Tank

Summation: A replacement of the elevated tank in an alternate location is the most ideal solution but may not be geographically desirable. A replacement of the elevated storage tank at the existing location would be difficult and costly. A repair of the tank is a more immediate solution.

CBRAC recommended a decrease in the electrical cost estimate portion of the water budget.

Summation: The Department recommends to keep the electrical budget at the existing estimate. The electrical costs are directly related to the amount of water pumped annually. The variables of pumping and electric rates make it difficult to predict electrical costs a year in advance. The estimate for a budgetary purpose is a based upon historically higher pumping years to protect against a shortfall.

Capital Items:

Capital Items Funded in the Village 2014-15 Proposed Budget:

| | |
|--|---------------|
| Water Main Improvements (past and future projects) | \$1.0 Million |
| Nitrate Plant Engineering and Design fro Clinton Road Site | \$2.7 Million |
| Electric and Controls @ Country Club Site | \$0.8 Million |
| Backhoe Replacement | \$125,000 |
| Elevated Storage Tank Repair (past project) | \$1.0 Million |

As of this time, Water Capital Projects would be funded via bonding.

Recreation and Parks 2014-15 Executive Budget Summary

| Key Statistics: | 2012-13 | 2013-14 | 2013-14 | 2014-15 | Variance | Variance |
|------------------|-------------|-------------|-------------|-------------|--------------|---------------|
| | Actual | Budget | Forecast | Request | Bud. To Req. | Req. to Fore. |
| Tot. Pers. Serv. | \$3,374,289 | \$3,329,286 | \$3,374,405 | \$3,355,314 | \$26,028 | -\$19,091 |
| Overtime * | \$108,760 | \$99,217 | \$99,217 | \$100,124 | \$907 | \$907 |
| Fringes | \$1,867,054 | \$2,019,567 | \$1,991,052 | \$1,969,860 | -\$49,707 | -\$21,192 |
| Headcount | 47 | 44 | 47 | 44 | 0 | -3 |
| Other Expenses | \$1,255,232 | \$1,209,050 | \$1,194,880 | \$1,267,138 | \$58,088 | \$72,258 |
| Equipment | \$26,175 | \$32,835 | \$25,152 | \$32,835 | \$0 | \$7,683 |
| Total Expenses | \$6,522,750 | \$6,590,738 | \$6,585,489 | \$6,620,672 | \$29,934 | \$35,183 |
| Revenue | \$478,114 | \$464,135 | \$450,123 | \$464,200 | \$65 | \$14,077 |

* Overtime amount included in Total Personal Services

Key Variances:

2013-14 Budget to Year End Forecast:

Total expenses through May 31, 2014 are projected to be under budget by \$5,249.00. Although the adopted budget defunded three full time positions, employees were not separated from service or transferred. Savings to cover these salaries was created partly by not spending our allocation for seasonal and part time. Other savings is to be achieved in the fringe benefit line; \$28,515 and other than personnel services lines; \$14,170. Our small equipment line will also be under budget by \$7,683 . Revenues will be slightly under budget projection by \$14,012. This deficit was created when two one day lacrosse tournaments were cancelled for a total of \$16,000.

2014-2015 Budget:

This budget request keeps our funding for full time staff equal to 2013/14. That is three less full time laborer class employees for a total of 44. Although we currently have the services of 47 employees, in order to meet the budget directive of a zero increase three labor class positions remain not funded. This salary reduction of approximately \$150,000 also creates a reduction in fringe benefits of \$49,707.00. The 2014/15 request includes \$33,000 for seasonal maintenance staff. Other than personnel services are projected to increase by \$58,088. This variance is driven by an increase of \$27,000 for contractual tree maintenance, \$10,000 for the maintenance of equipment to an aging fleet and \$21,178 for furnishings for the expanded Senior Center on Golf Club Lane. Budget to budget we project a \$29,934 increase. In order to get to absolute zero, options exist in the global village budget, also, the \$33,000 can be removed from the request resulting in a positive variance budget to budget of \$3,066.00.

2014-2015 Opportunities

Alternative sourcing:

In response to the recommendation by the CBRAC two proposals/quotes have been secured from private sector firms for custodial services and general grounds maintenance in passive parks. Outsourcing services continues to be a complex issue because of the multi tasking of our village employees who not only cut grass and clean buildings but also maintain ball fields and provide emergency snow and ice removal as well as a multitude of other tasks. **CBRAC recommendations:** September 24, 2013 status report attached.

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Pool Enterprise 2014-15 Budget Executive Summary

| Key Statistics: | 2012-13 | 2013-14 | 2013-14 | 2014-15 | Variance | Variance |
|------------------|-------------|-------------|-------------|-------------|--------------|---------------|
| | Actual | Budget | Forecast | Budget | Bud. To Req. | Bud. To Fore. |
| Tot. Pers. Serv. | \$548,026 | \$566,333 | \$542,854 | \$570,075 | \$3,742 | \$27,221 |
| Overtime * | \$23,657 | \$12,537 | \$9,745 | \$12,834 | \$297 | \$3,089 |
| Fringes | \$180,233 | \$138,215 | \$128,636 | \$144,668 | \$6,453 | \$16,032 |
| Headcount | 3 | 2 | 2 | 2 | 0 | |
| Other Expenses | \$631,774 | \$604,280 | \$572,034 | \$609,454 | \$5,174 | \$37,420 |
| Bond Interest | \$64,745 | \$85,927 | \$96,667 | \$62,022 | -\$23,905 | -\$34,645 |
| Total Expenses | \$1,424,778 | \$1,394,755 | \$1,340,191 | \$1,386,219 | -\$8,536 | \$46,028 |
| Revenue | \$1,192,057 | \$1,258,390 | \$1,222,423 | \$1,270,970 | \$12,580 | \$48,547 |

* Overtime Amount included in Total Personal Services

Key Variances:

2013-14 Budget to Year End Forecast:

Total expenses through May 31, 2014 are projected to be under budget by \$54,564. contributing to this favorable variance is the projected under spend of personnel by \$23,479 due to less utilization of hourly wage employees because of poor weather, lower average wage of employees and less pool post pool operations. Other than personnel services are also projected to be under budget by \$32,967. Revenue centers that were below projection were sale of merchandise, \$8,100, swim lessons \$2,200, ice cream \$2,100, guest fees \$1,200, individual memberships \$5,850 and senior 10 pack \$2,500. All revenue projections are contingent on historic data and discretionary spending habits of residents.

2014-2015 Budget :

When compared to the 2013/2014 budget, the 2014/2015 budget request reflects a positive variance of \$8,536. Total personnel services reflect a slight increase of \$3,742 driven by the increase in minimum wage and fringes are increased by \$6,453. other than personnel services reflect a negative variance of \$5,174 driven primarily by anticipated increase in the cost of materials. Bond interest projects a positive variance of \$23,905 reflecting the normal single payment per fiscal year. Revenues reflect a positive variance of \$12,580 due in part to the projected membership fee increase adopted by the BCCRA that generates approximately \$20,000.

2014-2015 Opportunities:

Alternative Sourcing:

Currently the food and beverage concession is the only outsourced service provided at the pool. This service is best provided by a professional food service company who obtains all necessary permits for operation and pays the Village an annual fee for the right to operate the concession.

CBRAC Recommendations:

#35 As recommended Phase II of the Pool Improvement Project has been deferred. Discussion will continue with respect to the elements of a Phase II improvement including the conversion of the game room into indoor dining space and a renovated upper deck offering an open air game area. #39 Guest passes will be offered at the time of registration and can be used by resident guests accompanied by the resident member. Lounge seating has been maximized. With operating costs of approximately \$80,000 a week, adding one or two weeks of operation will significantly increase the cost side of this budget without the guarantee of any increased revenue. Staffing is also an issue.

Capital Items

There are no capital projects for consideration or study projected in the 2014-2015 budget request.

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Tennis Enterprise 2014-15 Budget Executive Summary

| Key Statistics: | 2012-13 Actual | 2013-14 Budget | 2013-14 Forecast | 2014-15 Budget | Variance Bud. To Req. | Variance Bud. To Fore. |
|------------------|-------------------|-------------------|---------------------|-------------------|--------------------------|---------------------------|
| Tot. Pers. Serv. | \$161,097 | \$222,019 | \$166,547 | \$194,591 | -\$27,428 | \$28,044 |
| Overtime | \$762 | \$6,867 | \$1,219 | \$2,546 | -\$4,321 | \$1,327 |
| Fringes | \$61,138 | \$65,450 | \$46,867 | \$49,087 | -\$16,363 | \$2,220 |
| Headcount | 1 | 1 | 1 | 1 | | |
| Other Expenses | \$230,093 | \$230,855 | \$211,988 | \$219,025 | -\$11,830 | \$7,037 |
| Bond Interest | \$11,235 | \$11,235 | \$11,775 | \$9,068 | -\$2,167 | -\$2,707 |
| Total Expenses | \$463,563 | \$529,559 | \$437,177 | \$471,771 | -\$57,788 | \$34,594 |
| Revenue | \$393,123 | \$386,000 | \$381,491 | \$391,650 | \$5,650 | \$10,159 |

* Overtime amount included in Total Personal Services

Key Variances:

2013-14 Budget to Forecast:

Total expenses through May 31, 2014 are projected to be under budget by \$92,382. This positive variance is driven by fewer personnel required for tennis instruction saving \$55,472. Fringes and overtime also project a positive variance of \$5,648 and \$18,583 respectfully. Other than personnel expenses project an additional positive variance of \$18,867 because in 2013/14 a major contractual expense of replacing the heating duct sock was completed. Revenues are projected to have a slight negative variance of \$4,509

2014-2015 Budget:

This budget request reflects a reduction in the total expenses of \$57,788. Reductions in personnel services, including fringes totaling \$43,791 represent about 78% of the reduction. Other than personnel services also projects a positive variance of \$11,820 with the reduction in contractual services. Bond interest also carries a positive variance of \$2,167. Revenue is projected with a slight negative variance of \$5,650.

2014-2015 Opportunities

Alternative Sourcing: Currently no part of the operation of this enterprise is outsourced.

CBRAC Recommendations: As recommended staff developed a list serve to assist in connecting players looking for games. Expanded adult and children tennis offerings were implemented. In addition a four week Challenger Program was introduced with the GCAA and was very well attended.

Capital Items:

There is no capital improvement project for this facility in the 2014-2015 budget request.

Robert L. Schoelle Jr. – Village Administrator

September 24, 2013

**RE: Response – Analysis of Citizens Budget Review
and Advisory Committee Recommendations**

The following is the Department of Recreation and Parks response to recommendations numbered 35 through 41 as prepared by the CBRAC for the 2013/2014 budget.

#35 – Delay Phase II of the Pool Improvements. In an ongoing effort to offer the best possible facility to current and future members Phase II of the pool was developed not only to sustain membership but to grow membership just as Phase I has done. Although the original elements of Phase II included the rehabilitation of the shower, restroom and changing areas and the possible move of the concession to the front of the facility it seems much more feasible and economically prudent to convert the game room to an expanded indoor dining area and move the game area to an open air sheltered position on the upper deck. In addition the establishment of some athletic court, possible beach volleyball can be discussed. In the future a Phase III will need be developed for the rehabilitation or replacement of the building structures. Please see our response to # 39.

#36 – Cost/benefit of outsourcing field maintenance. The tasks involved in field maintenance include the complete natural turf field maintenance program as well as lining fields, grading clay infields, adding clay, mound renovation, fertilization, irrigation repair and the weekly cutting of approximately 80 acres of natural turf athletic fields. While there is potential to seek the outsourcing of mowing turf there does not appear to be private sector businesses that provide the full range of weekly field maintenance services. We have reached out to our regions largest and most experienced turf renovation firm and asked for references of companies that may provide a full scope of field maintenance services. We will continue to obtain pricing including prevailing wage from major commercial landscape firms that may be capable of providing mowing of significant acreage in a timely fashion. Once we have the per/acre pricing we can do the comparison.

#37 – Revisit merger of Parks with Recreation. The first tangible cost reduction realized with this merger was the \$20,000 savings by absorbing the maintenance of passive parks, formerly contracted out. To date these areas have been maintained in a timelier basis primarily on straight time although we have utilized overtime on two occasions due to the weather. Since the merger Recreation overtime is trending down from \$86,006 (71.67% of allocation) in 2011/2012 to \$81,703 (67.58% of allocation) in 2012/2013. 123 less man hours were required in 12/13 vs. 11/12. In addition our average hourly overtime rate is decreasing from \$44.22/hr. in 11/12 to \$43.55 in 12/13 as a result of the rotation now reaching more of our labor work force and less of our technical force. Having more personnel resources available has allowed the department to support the additional special events at Saint Paul's Recreation Complex that now generate significant revenue. Weekend coverage for these events is scheduled on straight time since the merger, prior to the merger all services were on an overtime basis.

#38 – Increased program participation through better communication. Each week throughout the year the Department uses the Garden City News, Garden City Life, the Garden City Patch, our website (gardencityrecreation.org) and Face book to communicate our programmatic activities and special events. In addition flyers are produced and distributed through the public schools to announce other special events.

With the upgrading of our software system used for registrations and billing we have urged residents to register for our system. Registration confirms residency and requests an email address, this information will enable staff to send email blasts about upcoming special events, programs for children and seniors as well as closings or cancellations. To date well over 1000 residents have registered.

#39 – Increase membership at the pool. Family memberships increased by 44 in 2012 and by 85 in 2013. All other major categories of membership are also on the rise with the exception of the ten packs that can only be used on weekdays. This past season 75,462 members and guests visited the pool. Offering 30 day trial passes to non members can potentially erode family memberships or other categories. Each year an Open House weekend is planned to attract new members, based on staff feedback this has been an effective tool to increase our membership. In addition this year pool promotional packets were provided to all of real estate offices in the village.

As a normal course of responsibility the Board of Commissioners of Cultural and Recreational Affairs reviews membership rates and creates or adjusts new fees for this enterprise on an annual basis. The CBRAC's recommendations have been passed along to the Commission for further review.

Extending the pool season has been a topic in the past. Several factors have resulted in the current opening remaining on the second Saturday in June. All pool preparation is performed by part time staff that are not available until late May. If full time staff were used it would be most definitely a significant overtime cost. It costs an average of \$80,000/week to operate the pool. The addition of two weeks of operating and staffing the pool even with reduced hours is a significant addition to the cost side of this enterprise account.

#40 – Enhance tennis offerings. Adult tennis programs are being enhanced with the addition of a 4.0 women’s league and a cardio class. Also this year we will be starting zone tennis for adults which is a series of fun games and competitive games and drills.

Our children’s tennis program takes place all year round but is split into four sections: fall (September – December), winter (January – April), Spring (May – June), and seven weeks of tennis camp. Also offered are advanced lessons, consisting of a competitive tennis team for the better youth player. Some feedback suggests that additional communication using the media mentioned above, will help get the word out on this program. This past summer the department in conjunction with the GCAA Challenger program began a four week challenger tennis program that was very successful. Staff developed a list serve to assist in the connecting of players looking for games.

#41 – Increase Program offerings – In addition to all of our recreation programs offered to our youth, this year two new programs were offered. Parent and Me Sport program for 2 and 3 year olds was very popular as was the Bricks4Kids Lego program for kindergarten to third grade.

Recreation and Parks 2014-15 Executive Budget Summary

Capital Items

2014-2015 request includes thirteen Capital Improvement Projects, totaling \$721,000

2013-2014 Capital Improvement Projects budget - \$256,000

| | |
|---|---------------|
| 1. Street and Park Tree Management Plan | \$100,000 |
| 2. Equipment | 156,000 |
| 3. Safety Surfacing Neighborhood Parks | 75,000 |
| 4. Playground Equipment Replacement | 90,000 |
| 5. Various Courts Rehabilitation | 25,000 |
| 6. Irrigation System Rehabilitation | 60,000 |
| 7. Heating & Ventilation Replacement | 30,000 |
| 8. Fence Replacement | 50,000 |
| 9. Playground Buildings Rehabilitation | 55,000 |
| 10. Athletic Field Study - Community Park | 30,000 |
| 11. Street Scape Improvement | <u>50,000</u> |
| | \$721,000 |

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