



Incorporated Village of Garden City, New York

Village Budget – Executive Summary

For the Year Ended May 31, 2017

Presented February 11, 2016

Agenda

- Introduction
 - Goals
 - Challenges & Opportunities
 - Risks
- Current Fiscal Year's Budget Status
- Proposed Operating Budget for Fiscal Year 2016-2017
 - General Fund Expenses & Revenues
 - Enterprise Funds
- Department Summaries
- Q&A

Goals

- Create a Tax Cap compliant budget
 - Reduce operating costs by improving efficiencies in technology, pursuing sub-contracting opportunities, reduction of workforce through attrition, continuous process improvement
 - Increase fee based revenues to fund capital projects/improvements (e.g. – Parks & Recreation Strategic Plan, Building Department)
 - Seek out additional grant opportunities to supplement or replace existing capital funding sources
- Invest in strategic capital projects that will enhance the quality of life, improve service delivery, lower maintenance contracts and reduce reliance on consulting services
- Increase analytical capabilities by way of improved reporting/metrics to help drive business decisions

2016-2017 Fiscal Year Proposed Budget

- **Challenges:**

- Compliance with NYS Tax Cap, set at 0.12% above the prior (2015-16) Tax Levy
- Growing labor and health care costs
- Increasing Tax Certiorari claims which reduce tax base
- Maintaining appropriate levels of reserves
- Managing borrowing levels and future debt service
- Open labor contracts (Fire, CSEA)

- **Opportunities:**

- Surplus levels remain strong, supporting Aaa credit rating, and provides protections against unforeseen contingencies
- Ability to procure items using “best value” criteria
- Continue to leverage subcontracting successes to find more opportunities to reduce costs of delivering services

2016-2017 Fiscal Year Proposed Budget

- **Risks:**

- Negative decision on ACORN/MHANY appeal making the Village liable for attorney's fees
- Increasing legal costs, (e.g., Fire Department grievances)
- Unanticipated weather or other events that drive overtime and other costs
- Regulatory compliance

Current Fiscal Year 2015-2016

	2014-15 Actual	2015-16 Adopted Budget	2015-16 Modified Budget	2015-16 Forecast	Mod Budget vs. Forecast Variance	
Expenses	\$54,304	\$57,079	\$59,558	\$58,476	\$1,082	1.9%
Revenues	\$12,357	\$7,284	\$7,304	\$8,417	\$1,114	15.3%
TOTAL ESTIMATED SURPLUS:					\$2,195	

The total current year forecast is anticipated to be \$2.2m better than budget.

- The Full Year Expense Forecast is expected to be approximately **\$1.1m** favorable to the Modified Budget mainly as a result of lower salary & benefits through attrition and subcontracting and lower utility costs.
- The Full Year Revenue Forecast is expected to be approximately **\$1.1m** favorable to the Modified Budget, mostly as a result from NYS Aid for Hurricane Sandy that was not budgeted and higher Inspection Fees and Fines collected.

As in prior years, we anticipate rolling a portion of these savings (\$1.3m) into next year's budget to fund operating expenses. The amount of saves that are one-time in nature, (e.g., \$0.8m of NYS Aid) will be transferred into surplus to replenish Termination Reserves.

Changes to the Budget Process 2016-17

Streamlined process and improved transparency enhances reporting and analysis needed to help drive decisions:

1. Improve consistency of classifying expenses across departments, (e.g., Full Time, Part Time, Overtime, Other Salary related costs, etc.)
2. Eliminate unnecessary cost allocation processes, (e.g., Mechanic's salaries, overhead allocations to Enterprise Funds)
3. Use consistent assumptions across departments to budget for similar expenses, such as gasoline rates
4. Decentralize expenses where it makes sense to improve management and accountability by the departments incurring costs, (e.g., software maintenance)
5. Centralize termination payout expenses

To maintain the ability to track trends year over year, these changes are not yet fully reflected in this budget presentation, but will be incorporated prior to the final budget adoption.

General Fund - Summary Budget Comparisons

	2013-14	2014-15	2015-16	<i>Proposed</i> 2016-17
	Budget	Budget	Budget	Budget
Budget Appropriations	\$54,212	\$55,791	\$57,079	\$57,994
Appropriations to Reserve	\$196		\$1,700	
Total Amount of Appropriations	\$54,408	\$55,791	\$58,779	\$57,994
<i>Year Over Year Budget % Change</i>	-0.75%	2.91%	2.31%	1.60%
Current Surplus		\$388	\$853	\$1,272
Estimated Revenues	\$7,592	\$7,060	\$7,284	\$7,722
Tax Levy	\$46,551	\$48,148	\$48,942	\$49,001
Appropriation from Reserve	\$265	\$195	\$1,700	
Total Provisions for Balancing the Budget	\$54,408	\$55,791	\$58,779	\$57,994
<i>Year Over Year Tax Levy % Change</i>	3.36%	3.43%	1.65%	0.12%

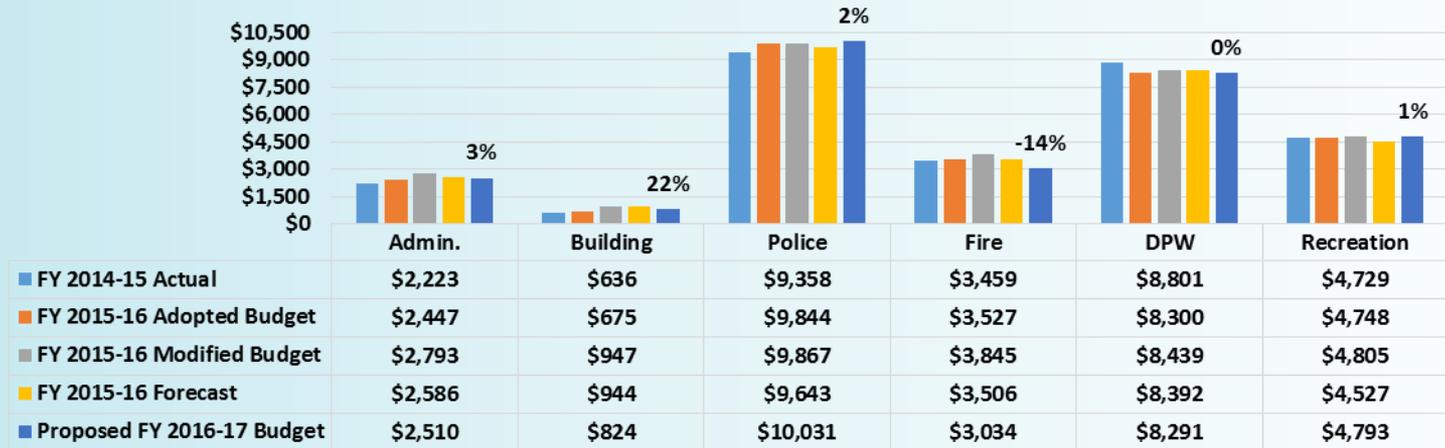
- The 2016-2017 proposed budget represents a 1.60% increase over last year. Spending has increased, although to a lesser degree than in previous years.
- Expense increases are mainly funded by a **6%** increase in Estimated Revenues (mostly fees) and from current year surplus of \$1.3m carried forward and applied to 2016-17.
- The Tax Levy revenue increase is capped at 0.12% – a \$59k increase in tax revenues year over year.

General Fund Expenses by Department

\$ In 000's

Departments	2015-16		2015-16 Forecast	Variance - (Dec)	Inc	Proposed		Variance - Inc (Dec)	
	2014-15 Actual	2015-16 Adopted Budget				2015-16 Modified Budget	2016-17 Budget		2016-17 Budget
Unallocated	\$29,207	\$29,540	\$30,696	\$29,599	(\$1,097)	-3.6%	\$29,483	(\$57)	-0.2%
Total	\$25,098	\$27,538	\$28,862	\$28,878	\$16	0.1%	\$28,511	\$973	3.5%
	\$54,304	\$57,079	\$59,558	\$58,476	(\$1,082)	-1.8%	\$57,994	\$915	1.6%

Expenses by Department with % change from 2015-16 Adopted Budget:



2015-2016 Forecast

- Overall Total Department Operating Expenses are forecasted to be 3.6% (\$1.1m) favorable to the Modified Budget.

2016-2017 Budget

- Increases in the Building, Police and Administration Departments are offset by reductions in the Fire Department.

Other General/Unallocated Expenses include centralized employee benefits that are not allocated to departments, (e.g., health & dental insurance, retirement, etc.) and other Village-wide expenses not assigned to departments, (Bond payments, legal fees, judgements & claims, etc.). See next slide for further details.

General Fund General/Unallocated

\$ In 000's

	2015-16 2014-15 Actual	2015-16 Adopted Budget	2015-16 Modified Budget	2015-16 Forecast	Variance - Inc (Dec)	Proposed 2016-17 Budget	Variance - Inc (Dec)
	\$25,098	\$27,538	\$28,862	\$28,878	\$16	\$28,511	\$973

Unallocated Expenses by Type with % change from 2015-16 Adopted Budget:



	Health & Dental Ins	Retirement & SS	Interfund Transfer - Ins Reserve	Interfund Transfer - Library	Interfund Transfer - Capital Projects	Judgements & Claims	Bonds & Debt Interest	Legal Fees	Other
Proposed FY 2016-17 Budget	\$6,480	\$5,989	\$3,681	\$3,061	\$2,560	\$2,200	\$2,156	\$1,247	\$1,138
FY 2015-16 Forecast	\$6,051	\$7,216	\$3,681	\$3,114	\$3,108	\$1,817	\$2,110	\$1,141	\$639
FY 2015-16 Modified Budget	\$6,062	\$7,216	\$3,681	\$3,114	\$3,108	\$1,800	\$2,110	\$1,128	\$642
FY 2015-16 Adopted Budget	\$6,062	\$6,121	\$3,681	\$3,098	\$2,560	\$1,800	\$2,110	\$1,037	\$1,070
FY 2014-15 Actual	\$5,818	\$6,293	\$3,931	\$3,217	\$2,126	\$707	\$1,769	\$1,163	\$74

2015-2016 Forecast:

- General / Unallocated Expenses are forecasted to be flat to the Modified Budget, but 3.6% higher than the Adopted Budget. This is primarily due to the Retirement expenses that were incurred to fund a one time past service cost for Police benefit. This cost will be substantially offset in future years through reductions in Holiday Pay.

2016-2017 Budget:

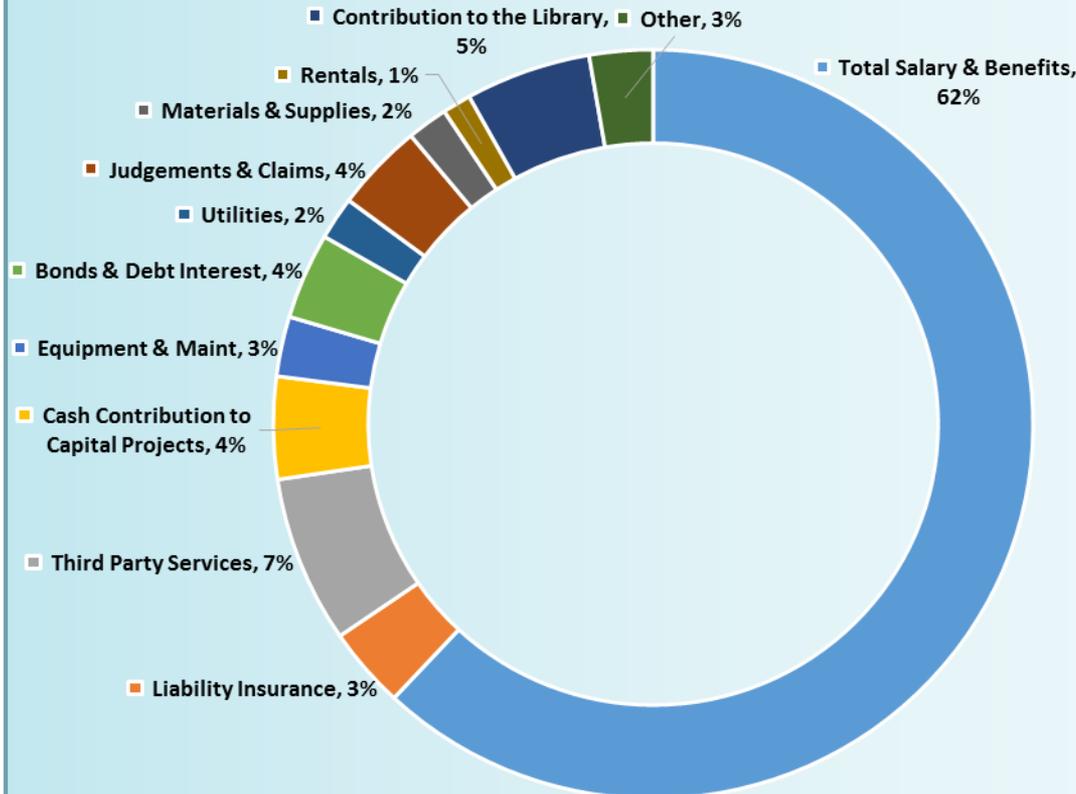
- The 3.5% increase from prior year budget is mainly due to rising Health Insurance costs and Tax Certiorari claims.

General Fund Expenses by Category

\$ In 000's

2014-15 Actual	2015-16 Adopted Budget	2015-16 Modified Budget	2015-16 Forecast	Variance - Inc (Dec)	Proposed 2016-17 Budget	Variance - Inc (Dec)
\$54,304	\$57,079	\$59,558	\$58,476	(\$1,082) -1.8%	\$57,994	\$915 1.6%

Percentage of Total 2016-17 Budget:



2016-2017 Budget:

Major components of expenses:

- Salary & Benefits \$36m
- Capital & Debt Service \$4.7m
- Third Party Services (Legal Fees, Consulting, Contractual Services), \$4.2m
- Library \$3.1m
- Judgements & Claims \$2.2m

Major Changes YOY:

Expenses are increasing by 1.6% in the following areas:

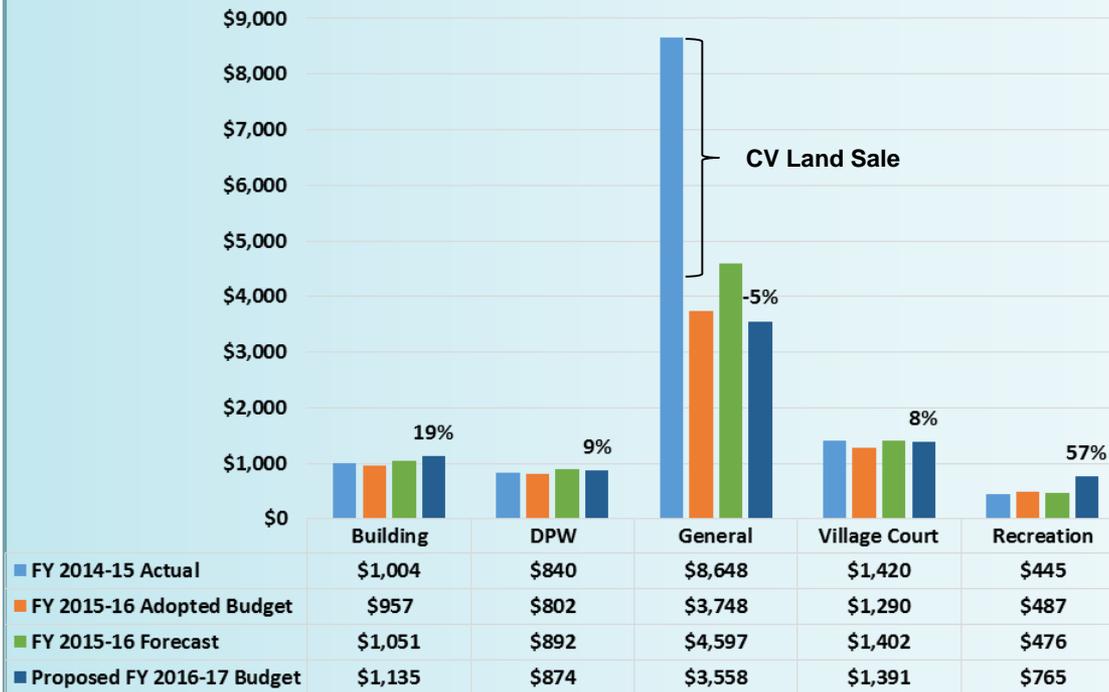
- Health Insurance \$420k
- Third Party Services \$505k
- Judgements & Claims \$400k
- Increases are partially offset by reductions in utilities (\$282k) and pension costs (\$132k).

General Fund – Non Tax Revenues by Department

\$ In 000's

	2015-16				Proposed	
	2014-15 Actual	Adopted Budget	2015-16 Forecast	Variance - Inc (Dec)	2016-17 Budget	Variance - Inc (Dec)
Revenues	\$12,357	\$7,284	\$8,417	\$1,133	\$7,722	\$438
						6.0%

Revenues by Department with % change from 2015-16 Adopted Budget:



2015-2016 Forecast:

- The Revenue forecast is exceeding the budget by 15.6% primarily due to the NYS Aid reimbursement of Hurricane Sandy expenses that were not budgeted.

2016-2017 Budget:

Revenues are increasing by 6% from the 2015-16 budget mainly from:

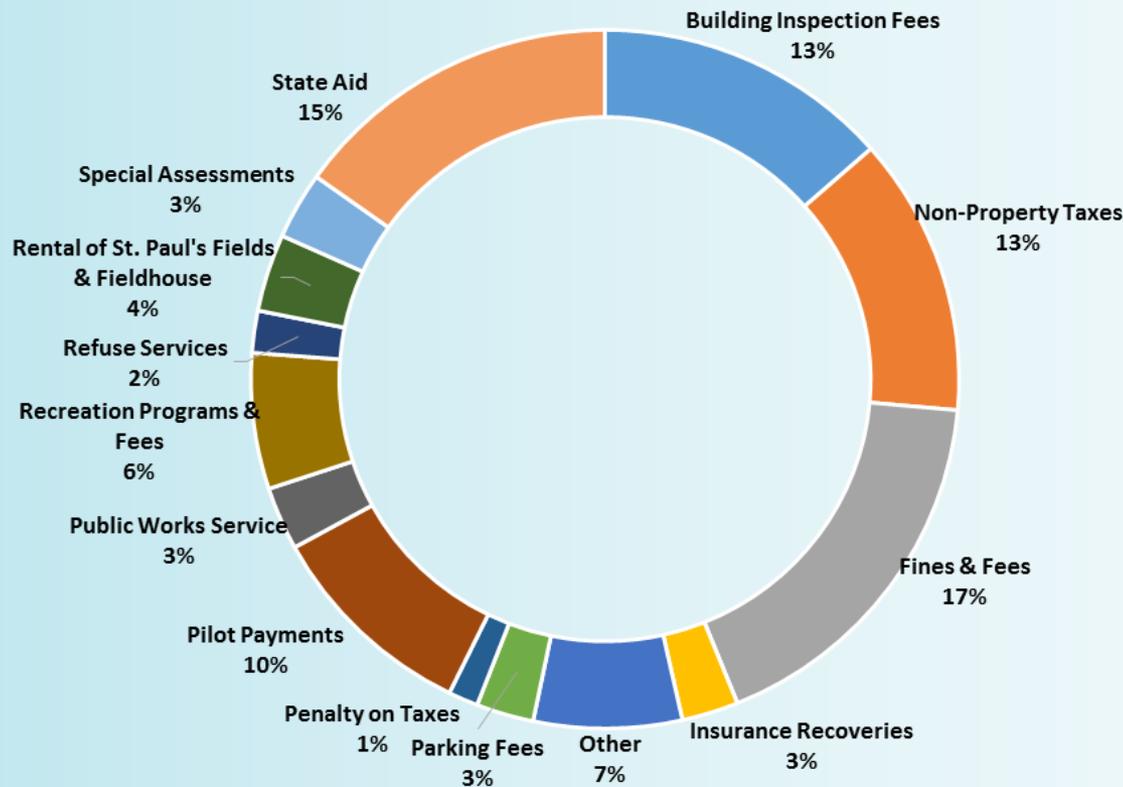
- Increased and new Recreation Programs and Fees, (57%). This revenue will offset capital improvements in Recreation.
- Fee increases in the building department, (19%) which will offset expense increases (mostly staff).
- Village Court, (8%) higher success rate of processing tickets due to technology (ticket readers) and the hiring of experienced prosecutors which has produced higher results at lower costs to the Village.

General Fund – Non Tax Revenues by Category

\$ In 000's

	2015-16			Proposed		
	2014-15 Actual	2015-16 Adopted Budget	2015-16 Forecast	Variance - Inc (Dec)	2016-17 Budget	Variance - Inc (Dec)
Revenues	\$12,357	\$7,284	\$8,417	\$1,133	\$7,722	\$438
				15.6%		6.0%

Percentage of Total 2016-17 Budget:



2016-2017 Budget:

Major components of Other Non Tax Revenues:

- Fines & Fees \$1.4m
- State Aid \$1.2m
- Non-Property Taxes & Special Assessments \$1.2m
- Building Inspection Fees \$1.0m
- Recreation Fees & Programs \$0.8m
- Pilot Payments \$0.8m

Major Changes YOY:

Revenues are increasing by 1.6%, mainly in the following areas:

- Recreation \$278k
- Building Inspection Fees \$165k

2016-2017 Budget

ENTERPRISE FUNDS

Enterprise Funds 2016-2017 Budget Summary

\$ In 000's

	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget	YOY \$ Change	YOY % Change
POOL ENTERPRISE:						
Expenses	\$1,328	\$1,332	\$1,366	\$1,428	\$96	7%
Revenues	\$1,274	\$1,344	\$1,312	\$1,452	\$108	8%
Net Profit (Loss)	(\$53)	\$12	(\$54)	\$24		
TENNIS ENTERPRISE:						
Expenses	\$478	\$436	\$417	\$415	(\$21)	-5%
Revenues	\$483	\$454	\$453	\$456	\$3	1%
Net Profit (Loss)	\$5	\$17	\$36	\$41		
WATER ENTERPRISE:						
Expenses	\$5,453	\$5,994	\$6,365	\$5,957	(\$37)	-1%
Revenues	\$5,591	\$5,995	\$6,288	\$6,089	\$94	2%
Net Profit (Loss)	\$139	\$1	(\$77)	\$133		

Department Summaries

- Department of Public Works – Robert Mangan
 - Police Department – Commissioner Kenneth Jackson
 - Recreation & Parks – Kevin Ocker
 - Building – Ozzie Huertas
 - Library – Lisa Paulo
 - Fire Department – Chief Joseph Nadolny
 - Administration – Ralph Suozzi
-

Department of Public Works 2016-2017 Budget Summary

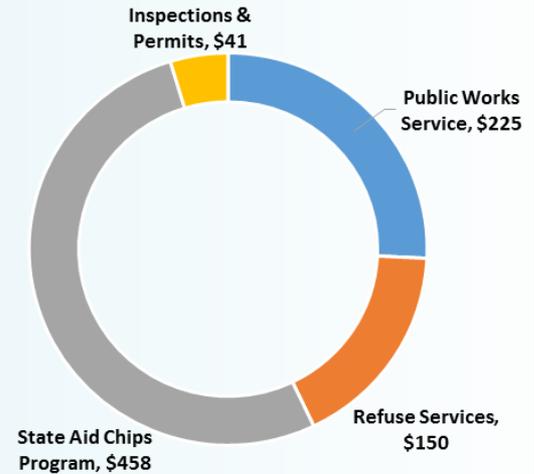
\$ In 000's

	2014-15 Actual	2015-16 Adopted Budget	2015-16 Modified Budget	2015-16 Forecast	Variance - Inc (Dec)	%	Proposed 2016-17 Budget	Variance - Inc (Dec)	%
Expenses	\$8,801	\$8,300	\$8,439	\$8,392	(\$47)	-0.6%	\$8,291	(\$9)	-0.1%
Revenues	\$840	\$802	\$802	\$892	\$90	11.2%	\$874	\$72	8.9%

Expenses:



Revenues:



	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Modified Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary Related	\$5,105	\$4,803	\$4,902	\$4,902	\$4,828
Third Party Services	\$1,575	\$1,644	\$1,644	\$1,644	\$1,699
Equipment & Maint	\$806	\$701	\$726	\$727	\$674
Utilities	\$662	\$663	\$662	\$613	\$490
Materials & Supplies	\$613	\$458	\$451	\$451	\$564
Other	\$42	\$32	\$54	\$54	\$37

Key Highlights:

Overall budget is flat year over year.

Expense increases include:

- Higher costs of salt vs. sand
- Snow removal costs now based on three year trend

Expense Reductions include:

- Lower utility costs as a result of LED project
- Reduced FT staffing

Water Enterprise Fund

2016-2017 Budget Summary

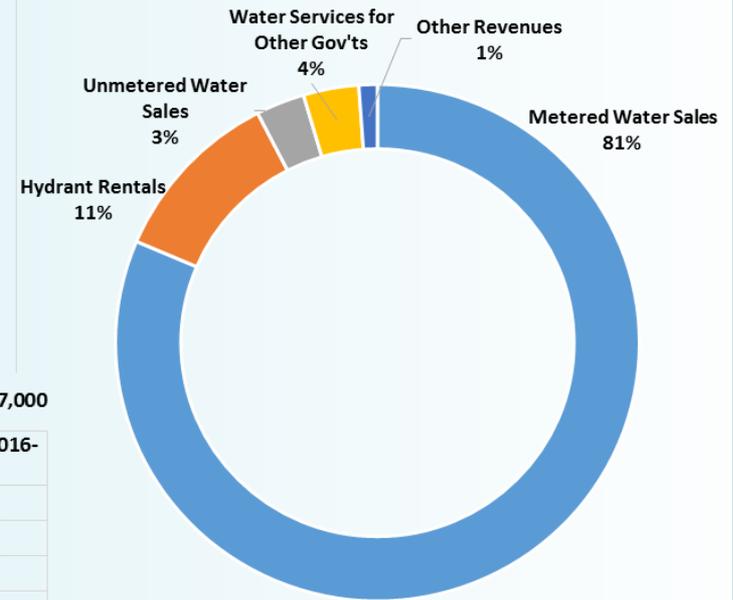
\$ In 000's

	2015-16			Proposed			
	2014-15 Actual	Adopted Budget	2015-16 Forecast	Variance - Inc (Dec)		2016-17 Budget	Variance - Inc (Dec)
Expenses	\$5,453	\$5,994	\$6,365	\$371 6.2%		\$5,957	(\$37) -0.6%
Revenues	\$5,591	\$5,995	\$6,288	\$293 4.9%		\$6,089	\$94 1.6%
Net Profit (Loss)	\$139	\$1	(\$77)			\$133	

Expenses:



Revenues:



	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary & Benefits	\$2,295	\$2,417	\$2,382	\$2,398
Depreciation & Bond Interest	\$1,258	\$1,421	\$1,324	\$1,421
Equipment & Maint	\$290	\$365	\$365	\$365
Utilities	\$937	\$975	\$960	\$957
Materials & Supplies	\$203	\$336	\$336	\$336
Prior Year Encumbrances	\$72	\$0	\$518	\$0
Other	\$397	\$480	\$480	\$480

Key Highlights:

- The 2015-16 Forecast includes encumbrances for Prior Year projects/expenses
- The 2016-17 Budget is projecting revenues to exceed expenses by \$133k. Revenues are estimated based on current rates and average consumption.

Police Department 2016-2017 Budget Summary

\$ In 000's

	2014-15 Actual	2015-16 Adopted Budget	2015-16 Modified Budget	2015-16 Forecast	Variance - Inc (Dec)		Proposed 2016-17 Budget	Variance - Inc (Dec)	
Expenses	\$9,358	\$9,844	\$9,867	\$9,643	(\$224) -2.3%		\$10,031	\$186	1.9%
Revenues	\$1,420	\$1,290	\$1,309	\$1,402	\$92 7.1%		\$1,391	\$101	7.9%

Expenses:



Key Highlights:

- The 2016-17 expense budget increase of 1.9% is significantly lower than the contractual salary increases. This is primarily due to offsetting reductions from retirements and hiring at lower salaries.
- Revenues from Fines & Fees are increasing as a result of new efficient and accurate ticket writers.

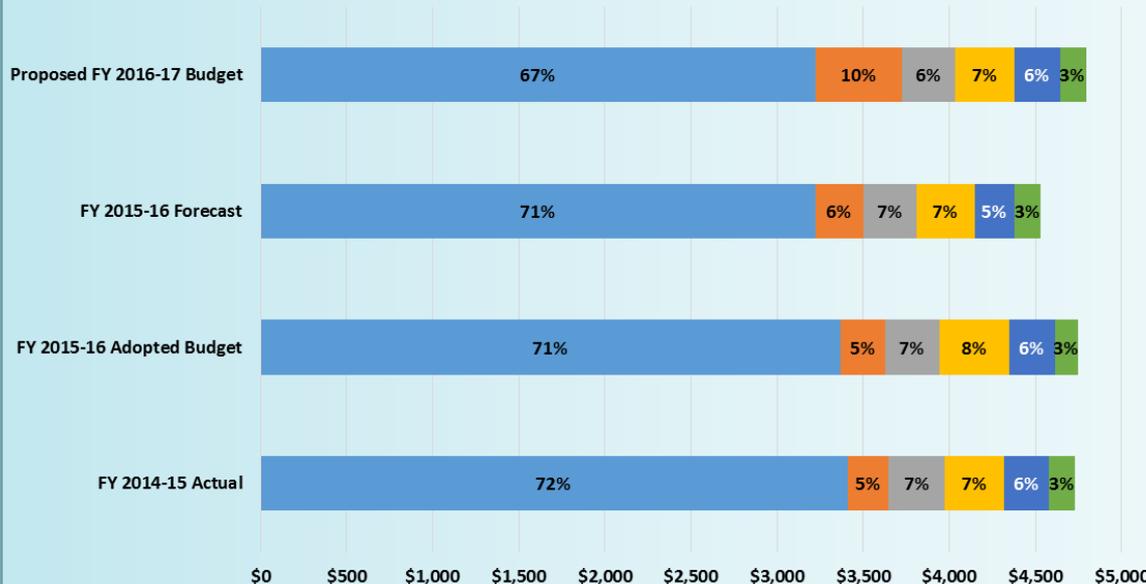
	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary Related	\$8,938	\$9,309	\$9,161	\$9,550
Equipment & Maint	\$165	\$173	\$144	\$173
Utilities	\$131	\$170	\$123	\$132
Materials & Supplies	\$44	\$59	\$47	\$55
Other	\$81	\$132	\$168	\$120

Recreation and Parks 2016-2017 Budget Summary

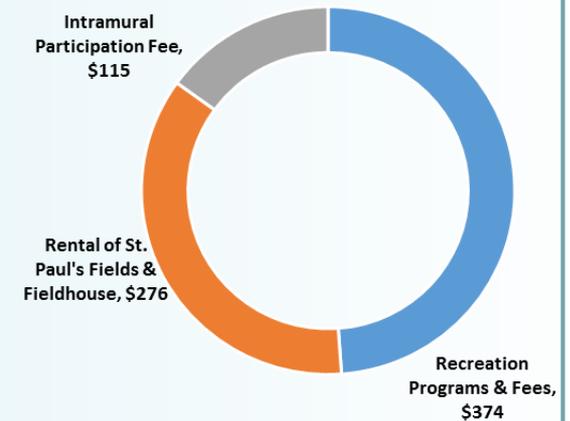
\$ In 000's

	2015-16			Proposed		
	2014-15 Actual	2015-16 Adopted Budget	2015-16 Forecast	Variance - Inc (Dec)	2016-17 Budget	Variance - Inc (Dec)
Expenses	\$4,729	\$4,748	\$4,527	(\$220) -4.6%	\$4,793	\$45 1.0%
Revenues	\$445	\$487	\$476	(\$11) -2.3%	\$765	\$278 57.0%

Expenses:



Revenues:



Key Highlights:

- The 2016-17 budget includes \$84k of incremental Strategic Plan expenses which are offset by increased revenues.
- Headcount reductions due to attrition produces additional savings in employee benefits not reflected in department budget.
- Salary reductions offset increases in Third Party Services due to sub-contracting maintenance of 91 acres.

	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary Related	\$3,409	\$3,368	\$3,220	\$3,225
Third Party Services	\$240	\$260	\$282	\$502
Equipment & Maint	\$326	\$317	\$310	\$305
Utilities	\$342	\$401	\$334	\$345
Materials & Supplies	\$261	\$267	\$232	\$266
Other	\$151	\$135	\$149	\$151

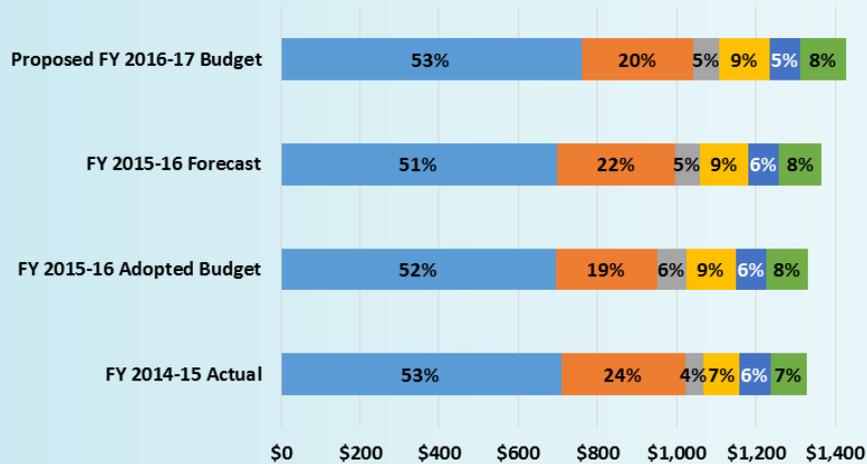
Pool Enterprise Fund

2016-2017 Budget Summary

\$ In 000's

Expenses
Revenues
Net Profit (Loss)

	2015-16			Proposed		
	2014-15 Actual	Adopted Budget	2015-16 Forecast	Variance - Inc (Dec)	2016-17 Budget	Variance - Inc (Dec)
Expenses	\$1,328	\$1,332	\$1,366	\$34 2.6%	\$1,428	\$96 7.2%
Revenues	\$1,274	\$1,344	\$1,312	(\$32) -2.4%	\$1,452	\$108 8.0%
Net Profit (Loss)	(\$53)	\$12	(\$54)		\$24	



	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary & Benefits	\$708	\$695	\$698	\$760
Depreciation & Bond Interest	\$313	\$255	\$297	\$283
Utilities	\$47	\$75	\$63	\$65
Materials & Supplies	\$91	\$124	\$122	\$127
Transfer to Insurance Reserve	\$77	\$77	\$77	\$77
Other	\$91	\$106	\$108	\$115

Key Highlights:

“What’s New at the Pool” campaign includes:

- Bathhouse Renovation
- Special Events
- Camp for Kids
- New Furnishings
- New promotions / incentives

Revenue Sources	2014-15 Actual	2015-16 Adopted Budget	2015-16 Forecast	Proposed 2016-17 Budget	YOY \$ Change	YOY % Change
Memberships	\$1,174	\$1,224	\$1,203	\$1,332	\$108	8.8%
Rental of Snack Bar	\$19	\$20	\$20	\$20	\$0	0.0%
Sales from Ice Cream & Shirts	\$50	\$65	\$51	\$60	(\$5)	-7.7%
Swim Lessons	\$12	\$21	\$19	\$21	\$0	0.0%
Other	\$19	\$15	\$18	\$19	\$5	31.7%
Total	\$1,274	\$1,344	\$1,312	\$1,452	\$108	8.0%

Tennis Enterprise Fund

2016-2017 Budget Summary

\$ In 000's

	2015-16			Proposed		
	2014-15 Actual	2015-16 Adopted Budget	2015-16 Forecast	Variance - Inc (Dec)	2016-17 Budget	Variance - Inc (Dec)
Expenses	\$478	\$436	\$417	(\$19) -4.4%	\$415	(\$21) -4.8%
Revenues	\$483	\$454	\$453	(\$0) -0.1%	\$456	\$3 0.6%
Net Profit (Loss)	\$5	\$17	\$36		\$41	

Expenses:



Key Highlights:

- The Tennis Enterprise Fund continues to be profitable.
- Efforts underway to increase programs for Adult Leagues.

	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary & Benefits	\$249	\$267	\$247	\$260
Depreciation & Bond Interest	\$67	\$11	\$12	\$9
Utilities	\$97	\$88	\$86	\$69
Materials & Supplies	\$16	\$19	\$15	\$20
Other	\$49	\$50	\$59	\$57

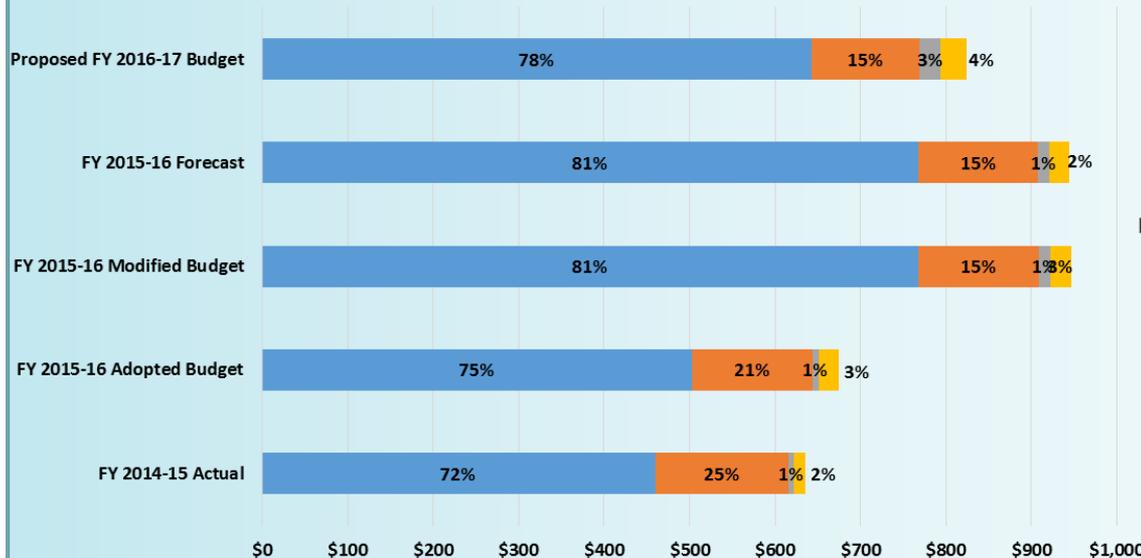
Revenue Sources	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget	YOY \$ Change	YOY % Change
Seasonal Court Subscription	\$151	\$150	\$135	\$140	(\$10)	-6.9%
Open Time Court Sales	\$103	\$104	\$106	\$104	\$0	0.0%
Programs	\$176	\$150	\$167	\$165	\$15	10.0%
League Court Sales	\$49	\$48	\$42	\$46	(\$2)	-4.2%
Other	\$5	\$2	\$3	\$2	(\$0)	-3.0%
Total	\$483	\$454	\$453	\$456	\$3	0.6%

Building Department 2016-2017 Budget Summary

\$ In 000's

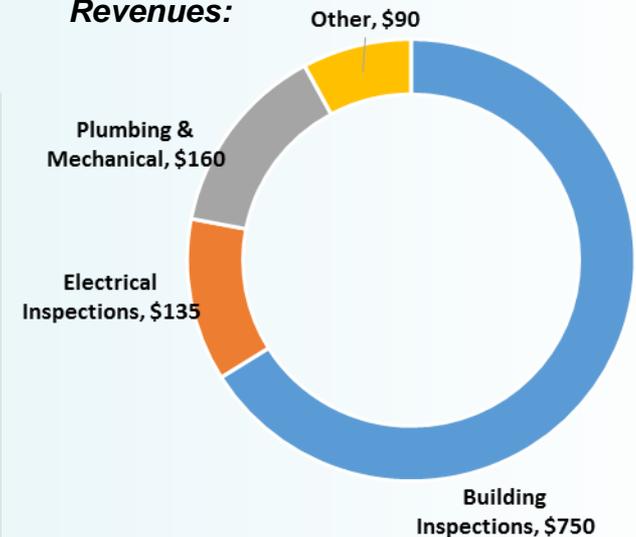
	2014-15 Actual	2015-16 Adopted Budget	2015-16 Modified Budget	2015-16 Forecast	Variance - Inc (Dec)	Proposed 2016-17 Budget	Variance - Inc (Dec)
Expenses	\$636	\$675	\$947	\$944	(\$3) -0.3%	\$824	\$149 22.1%
Revenues	\$1,004	\$957	\$957	\$1,051	\$94 9.8%	\$1,135	\$178 18.5%

Expenses:



	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Modified Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary Related	\$460	\$503	\$768	\$768	\$643
Third Party Services	\$156	\$141	\$141	\$140	\$126
Equipment & Maint	\$6	\$7	\$13	\$13	\$25
Other	\$13	\$23	\$25	\$24	\$30

Revenues:



Key Highlights:

- Expenses are increasing 22% -
 - Assistant Superintendent proposed in the budget
 - Provide enhanced customer service to residents and commercial owners
- Revenues are increasing 18.5% -
 - Offsets incremental expenses
 - Proposed fee adjustments are comparable to other municipalities

Library

2016-2017 Budget Summary

\$ In 000's

	2015-16			Proposed		
	2014-15 Actual	2015-16 Adopted Budget	2015-16 Forecast	Variance - Inc (Dec)	2016-17 Budget	Variance - Inc (Dec)
Expenses	\$3,210	\$3,303	\$3,350	\$47 1.4%	\$3,277	(\$26) -0.8%
Revenues	\$3,339	\$3,206	\$3,266	\$59 1.9%	\$3,170	(\$37) -1.1%



	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary & Benefits	\$2,412	\$2,457	\$2,428	\$2,430
Transfer to Insurance Reserve	\$177	\$177	\$177	\$177
Utilities	\$119	\$136	\$134	\$134
Materials & Supplies	\$269	\$353	\$353	\$353
Third Party Services	\$119	\$126	\$123	\$123
Other	\$114	\$54	\$135	\$60

Key Highlights:

The 2016-17 budget is \$26k lower year over year due to savings from hiring replacement of retiring employee at a lower level. This requires a lower contribution from the General Fund.

Revenue Sources	2014-15 Actual	2015-16 Adopted Budget	2015-16 Forecast	Proposed FY 2016-17 Budget
Transfer from General Fund	\$3,217	\$3,098	\$3,119	\$3,061
Fines	\$43	\$45	\$39	\$40
Services to Other Gov'ts	\$28	\$28	\$28	\$28
State Aid	\$25	\$15	\$36	\$20
Other	\$26	\$21	\$43	\$22
Total	\$3,339	\$3,206	\$3,266	\$3,170

Fire Department 2016-2017 Budget Summary

\$ In 000's

	2015-16			Variance - Inc (Dec)	Proposed	
	2014-15 Actual	2015-16 Adopted Budget	2015-16 Forecast		2016-17 Budget	Variance - Inc (Dec)
Expenses	\$3,459	\$3,527	\$3,506	(\$21) -0.6%	\$3,034	(\$493) -14.0%

Expenses:



Key Highlights:

- The year over year expense reductions are mainly due to attrition from the 2015-16 budget. In addition, the 2016-17 budget assumes the reduction of two positions.

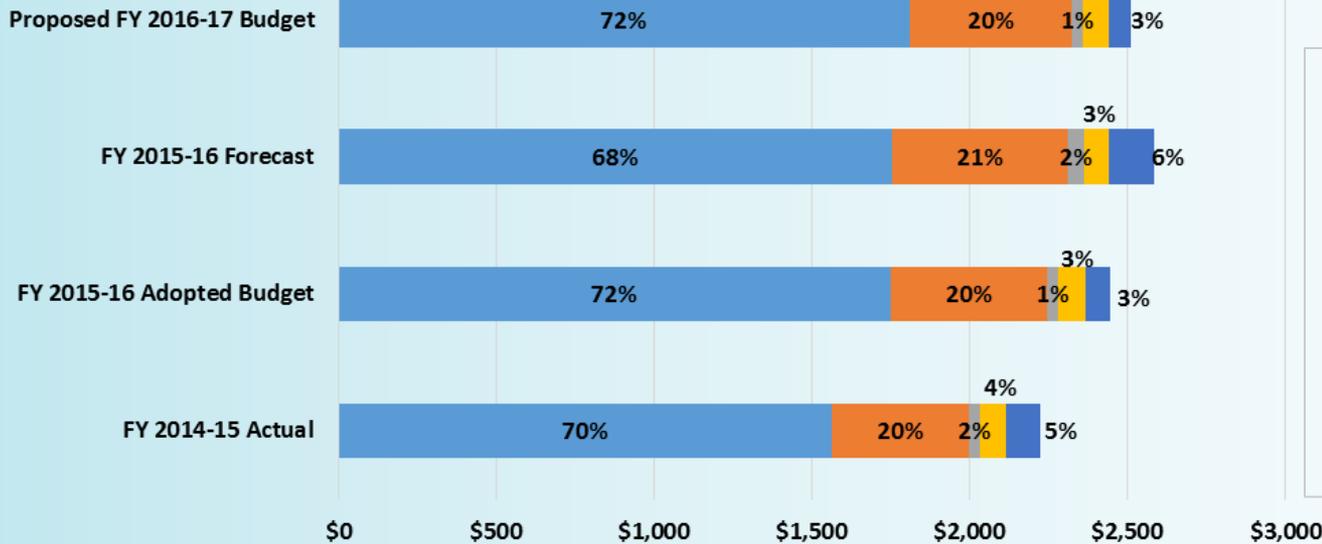
	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary Related	\$2,260	\$2,269	\$2,048	\$1,743
Third Party Services	\$28	\$56	\$56	\$52
Equipment & Maint	\$258	\$247	\$281	\$284
Utilities	\$70	\$72	\$65	\$65
Rentals	\$614	\$708	\$708	\$708
Prior Year Encumbrances	\$166	\$0	\$173	\$0
Other	\$63	\$176	\$176	\$182

Administration 2016-2017 Budget Summary

\$ In 000's

	2015-16			Proposed		
	2014-15 Actual	Adopted Budget	2015-16 Forecast	Variance - Inc (Dec)	2016-17 Budget	Variance - Inc (Dec)
Expenses	\$2,223	\$2,447	\$2,586	\$140 5.7%	\$2,510	\$64 2.6%

Expenses:



Key Highlights:

- The \$64k increase in the 2016-17 budget includes proposal for additional staffing and specialized consulting services. (e.g., assessments, DMA) designed to reduce costs and/or increase efficiency.

	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget
Salary Related	\$1,566	\$1,750	\$1,756	\$1,811
Third Party Services	\$434	\$498	\$556	\$514
Equipment & Maint	\$34	\$33	\$50	\$35
Materials & Supplies	\$80	\$85	\$81	\$81
Other	\$109	\$81	\$144	\$69

NEXT STEPS

PUBLIC BUDGET WORK SESSIONS (7:30PM – 10:00 PM)

- Monday, February 22, 2016 – Session I: Review of Library, Police, and Building Department
- Tuesday, March 8, 2016 – Session II: Review of Public Works, Water, Administration/Other General
- Thursday, March 10, 2016 – Session III: Review of Recreation/Pool & Tennis, and Fire Department
- Thursday, March 24, 2016 – Session IV: Review of Capital Projects

AUDIENCE QUESTIONS