



Incorporated Village of Garden City, New York

# Budget Work Session

For the Year Ended May 31, 2017

Presented March 10, 2016

# Department Summaries

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- Department of Public Works / Water – Robert Mangan
- Recreation & Parks / Pool / Tennis – Kevin Ocker
- Administration / Other General – Ralph Suozzi
- Fire Department – Chief William Castoro

# Department of Public Works 2016-2017 Budget Summary

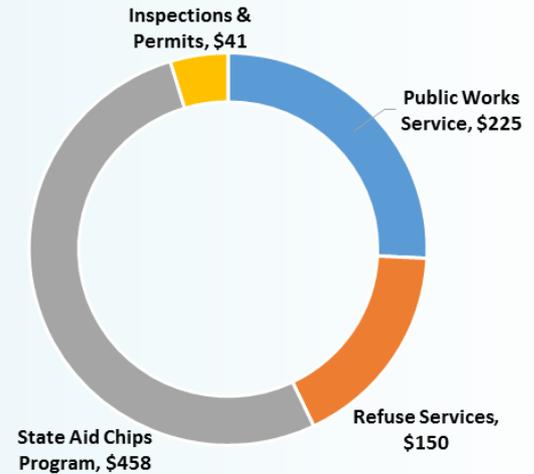
\$ In 000's

	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

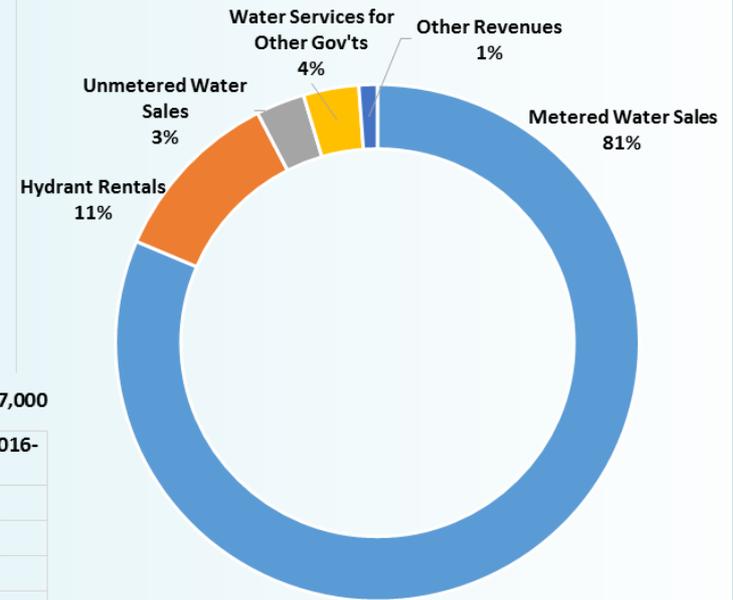
\$ In 000's

	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:

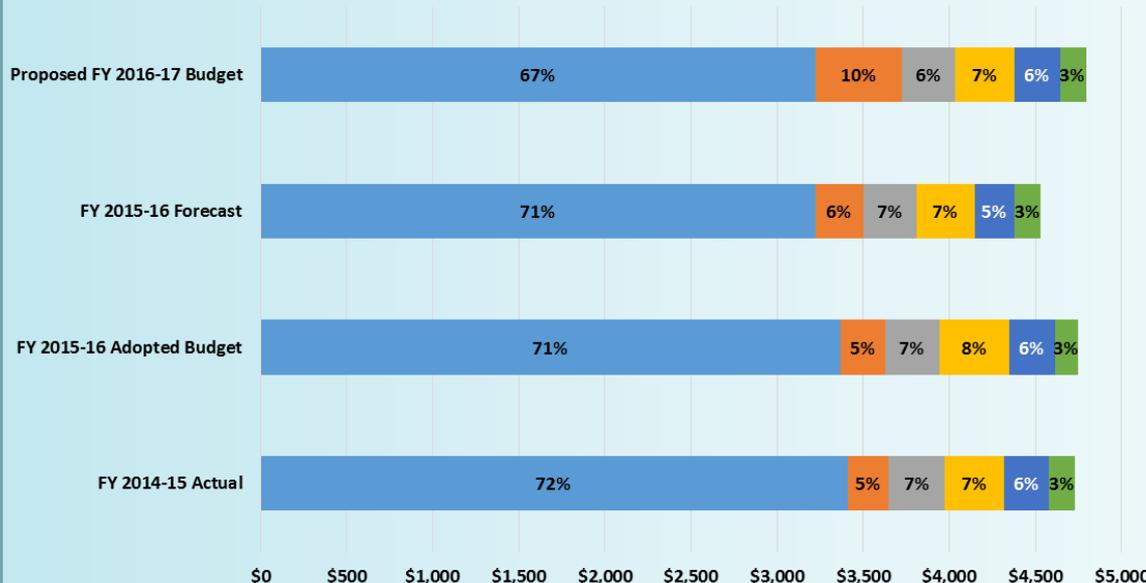
- The 2015-16 Forecast includes encumbrances for Prior Year projects/expenses
- The 2016-17 Budget is projecting revenues to exceed expenses by \$133k. Revenues are estimated based on current rates and average consumption.

# Recreation and Parks 2016-2017 Budget Summary

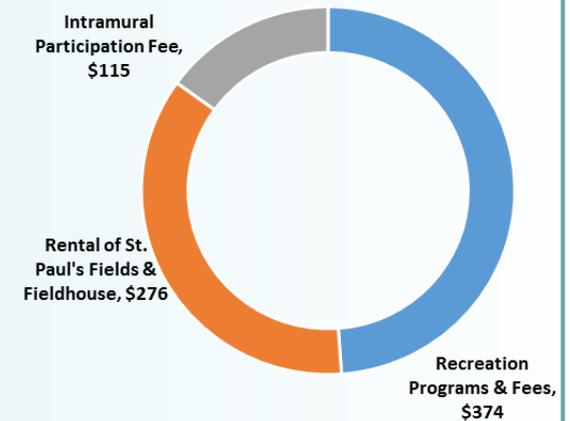
\$ In 000's

	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:



	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

## 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.

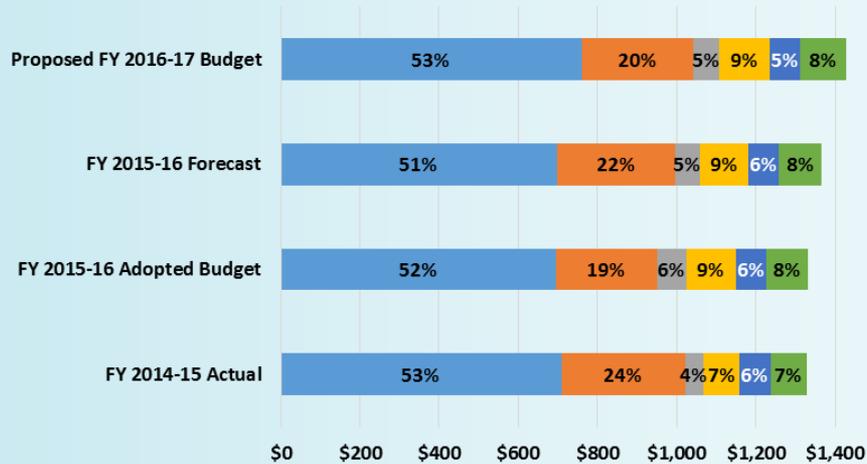
# Pool Enterprise Fund

## 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%
<b>Total</b>	<b>\$1,274</b>	<b>\$1,344</b>	<b>\$1,312</b>	<b>\$1,452</b>	<b>\$108</b>	<b>8.0%</b>

# 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

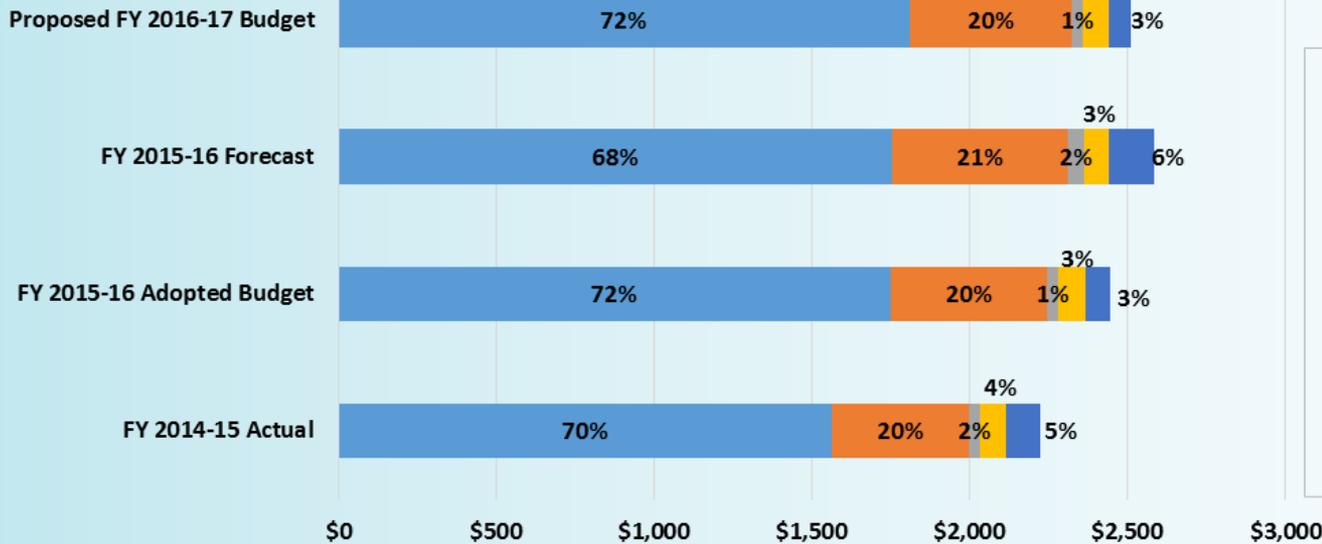
Revenue Sources	FY 2014-15 Actual	FY 2015-16 Adopted Budget	FY 2015-16 Forecast	Proposed FY 2016-17 Budget	YOY \$ Change	YOY % Change
Seasonal Court Subscription	\$151	\$150	\$135	\$140	(\$10)	-6.9%
Open Time Court Sales	\$103	\$104	\$106	\$104	\$0	0.0%
Programs	\$176	\$150	\$167	\$165	\$15	10.0%
League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

# 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)
<b>Expenses</b>	\$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

# 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:

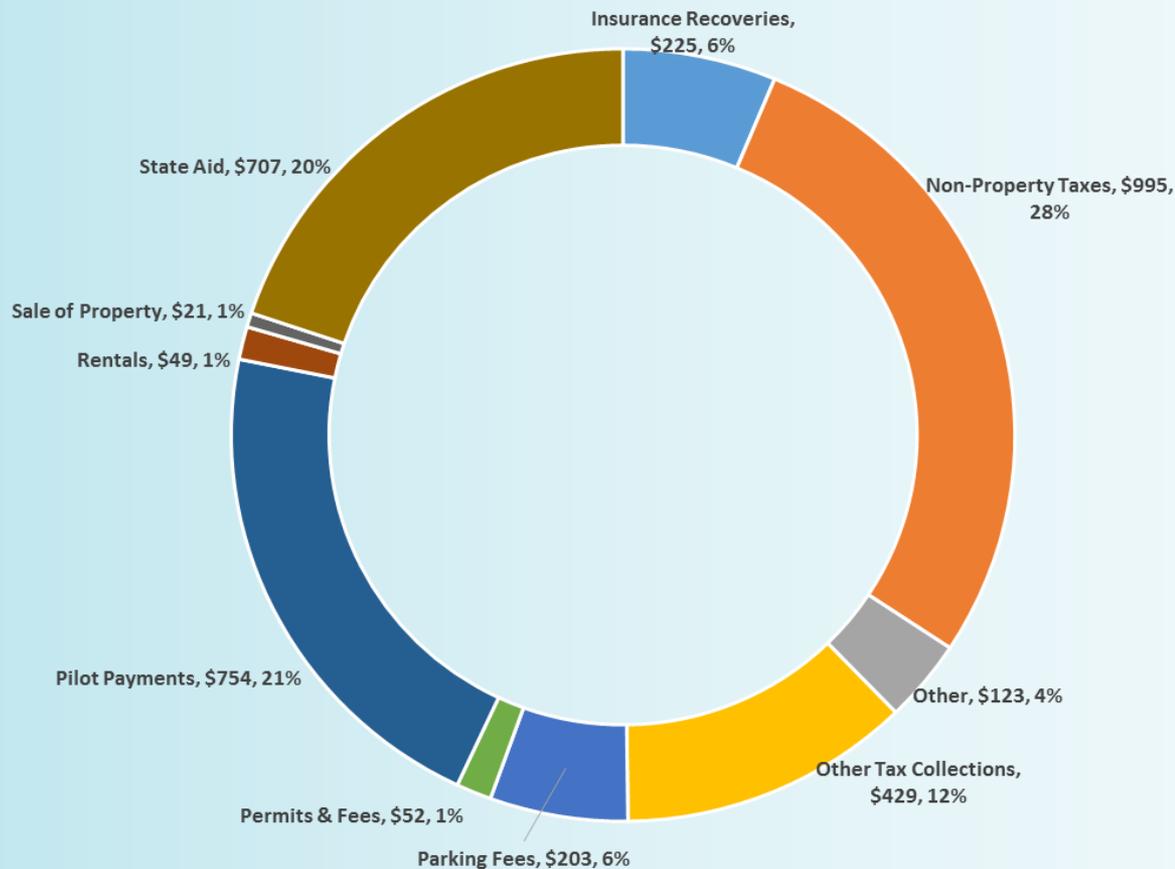
- The 3.5% increase from prior year budget is mainly due to rising Health Insurance costs and Tax Certiorari claims.

# Other General Revenues by Category

\$ 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)
<b>Revenues</b>	\$8,648	\$3,748	\$4,597	\$848 22.6%	\$3,558	(\$190) -5.1%

**Percentage of Total 2016-17 Budget:**



- The 2014-15 revenues include the one-time sale of land (Cherry Valley).
- The 2015-16 forecast is favorable to budget due to the unbudgeted State Aid from Hurricane Sandy.

## **2016-2017 Budget:**

Major components of Other General Revenues:

- Non property taxes (public utility gross receipts tax, cablevision franchises)
- State Aid (CHIPS, Mortgage Tax)
- Pilot Payments (LIPA)

## Major Changes YOY:

Revenues are decreasing by 5.1% as a result of a pilot that ended. (The property has been added to the 2016-17 tax rolls).

# Fire Department 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	\$3,459	\$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