

**Citizen's Budget Review and Advisory Committee
Fiscal Year 2012/13 Budget Review and
Recommendations
March 29, 2012**

This report from the Citizens Budget Review & Advisory Committee (CBRAC) is presented to the Garden City Board of Trustees (BOT) and Joint Conference Committee (JCC), by;

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Methodology and Report Contents

The CBRAC is a volunteer committee, appointed by the JCC, which has undertaken a study of the 2012/13 fiscal year budget and provided the following strategic and specific recommendations as a result. All members of the CBRAC are Garden City residents and none have any conflict of interest or financial gain to be had from these recommendations.

The process undertaken was consistent with prior years, including independent review and analysis of the budget packages and other supporting documentation. This review was supplemented with interviews of department management and external research. Additionally, CBRAC members participated in all public work sessions held by the Village.

The complete list of recommendations, by department, follows this section in pages 3 to 10.

Preliminary recommendations were supplied to the BOT on March 8th for immediate consideration in the draft budget. That list is attached as Appendix A on pages 11 to 13.

This CBRAC has also reviewed all the recommendations made in the previous two budget cycles by those CBRAC members, as contained in their reports from March 2011 and March 2010. A study of the status of all 104 prior recommendations is contained in Appendix B on pages 14 to 29. It is worth noting here, that approximately 32% of those recommendations have been implemented and 68% were not.

ADMINISTRATION

Vendor Management

We recommend that the Village establish a formal vendor management program whereby the frequency and process of review is predetermined. As part of this process, we recommend that the Village begin by asking the Village Auditor to prepare a list of the 20 largest vendors and that these vendors are reviewed over the next 12 months for potential savings through either rate negotiation, or alternative supplier. Each vendor review should be formally documented in writing and submitted to either the full BOT or to the Finance Committee for their ratification. Additionally the Board can consider expanding the review process beyond the 20 largest. Furthermore, it is recommended that the policy also include a minimum amount of competing bids, where practical.

In addition to the above comprehensive recommendation the following two items were noted during the recent CBRAC review.

- We recommend that a Request For Proposal (RFP) process commence for legal counsel in order to ensure market rates as well as to potentially infuse new ideas. The last time this was evaluated was over 10 years ago.
- We also recommend that an RFP process commence for payroll services now that the vendor market has presented alternatives to the previous undisputed market leader, especially in light of the fact that this service has never been subject to re-bidding.

Insurance

The CBRAC recommends that a claims inventory workout on workers' compensation, be performed, since there is likely savings potential there. The village should get several no cost quotes.

Internship Program

We recommend that the BOT approve an internship program with either Adelphi University or another local school such as Hofstra University to assist the CBRAC in benchmarking analysis to other local villages. We also recommend that any interns would be managed directly by a CBRAC member in order to lessen the burden on village administrators. If approved by the BOT, a member of the CBRAC would be happy to work directly with local schools on filling the position.

Auditing Firm

The CBRAC recommends that the Village's current auditing firm be reviewed given it was the recent highest bidder in the last round of RFP's and has been in place since 1995. We also recommend that a member of the CBRAC take part in that review.

Grant Czar(s)

We suggest appointing one person per department to be responsible for researching and writing (and/or engaging consultants) grants for that department. On a quarterly basis, the Village Administrator should report to the BOT on the items applied for and the status of the grants.

Legal

As part of the RFP process, include provisions that provide a measure of accountability for both the estimate of tax certiorari claims and payments, (which is provided by counsel) and the outcome of the cases handled. Due to the significant amount of the estimated certiorari expense in the annual budget, an analysis of the claims payments and documentation of the method of estimation should be established. Further, consider a policy that sets a finite annual budget which cannot be exceeded (similar to RVC). Additionally, implementation of a scorecard of success for the various cases handled would enhance the level of accountability in this regard.

In the current budget cycle, it is recommended that the Village fine tune the second half 2011/12 estimate of \$1.1million. Additionally the estimate for the 2012/13 budget of \$2.6m should be reduced by \$300-\$500k.

Budget Methodology

All personnel costs related to new hires/replacements should be phased into the 12/13 budget based on anticipated hire date, rather than for the full year (especially police, given timing of academy).

Institute more comprehensive allocation of service costs incurred by the general fund on behalf of the enterprise funds, where a cost allocation better reflects the true underlying costs of the enterprise: i.e. payroll service costs, legal retainer costs, maintenance costs of water works building by the shade tree team, maintenance costs of the pool by the recreation maintenance team, etc.

Public Sector Reporting Methodology for Key Items

The manner in which financial performance is reported has, at times, made it difficult to understand the underlying activity that is driving the numbers. This complexity has been attributed to the fact that the public sector reporting methodology is different from the private sector methodology that is, perhaps, more familiar to village residents. While we are not suggesting changing the villages reporting methodology, we do see an opportunity to increase residents' understanding of the methodology, and the reported numbers.

The two items of particular interest, at this time, are the allocations of salary, and insurance costs among the various village departments. In the spirit of increasing transparency, and understanding of the financial reports, we recommend that additional information be provided relative to these items, either as a supplement included in the reported financials, or as a separate document, explaining the methodology utilized to determine the reported numbers. An accompanying presentation may also help drive home understanding. Our hope is that a resident

with any measure of financial acumen would be able to not only understand the reported numbers, but also apply the methodology to reproduce these numbers in order to demonstrate this understanding.

Innovation Stimulation

We recommend that village management be encouraged and incited to actively seek improvements in their department activities.

Over the years the CBRAC has observed that an inordinate number of new ideas to improve performance and processes come from the members of the BOT, the CBRAC and residents. Village department managers are highly paid, hard-working individuals, who make sure that their assigned tasks are accomplished, but should also be required to more actively focus on innovative ways to change existing practices for the better.

Building Department Extension Fee

The CBRAC recommends that the Village institute new building safety inspection department fees, as suggested by the Building Department Superintendent, including extension fees for lapsed approvals (20% of original cost) AND per unit fees for subdivision approvals (in addition to the current percentage fee). Develop estimate of potential revenue for 2012/13 budget.

Automobiles

We recommend that the Village analyze and consider switching to the policies used by the private sector, of reimbursing employees on a per mile basis for use of their personal vehicles involved in their daily village duties. We believe that an analysis of owned vehicles compared to mileage reimbursement will indicate that automobile expenses can be significantly reduced. While the majority of Village owned vehicles are primarily previously used obsolete unmarked police cars, there are significant “hard” costs involved including maintenance, fuel and insurance. Additionally, due to the high amounts of wear and tear on these vehicles, the maintenance costs can be significant and tie up the Department of Public Works employees in making repairs.

New Hire Adjustment

Consider making the New Hire account clerk for purchasing (1325) a part time position rather than full time. While the separation of duties is a critical issue, as duly noted by external auditors, it appears that the workload of the accounts payable clerk and the purchasing clerk may not require two full time positions.

Publicity

It is the CBRAC’s recommendation that the Village eliminate hardcopies of the annual report (\$18,500) by posting on website, and having color reference copies available at various village locations. Going forward, this information can be distributed electronically via a properly maintained email database.

Computer Inventory

We recommend that a yearly inventory of computer devices be maintained containing:

Make

Model

CPU

Type (desktop, laptop, etc.)

Date of installation

Location (Office desktop, home, car, etc.)

Cost

Purchase/installation date

Operating system (xp, Vista, system 7 etc.)

Memory size

Hard drive size

Other peripherals

User(s) information (position, location etc)

Primary applications installed.

FIRE

Administrative Support

All the administrative work of the Garden City Fire department is the responsibility of the volunteer Chiefs. This requires them to come to the Village Hall fire headquarters in order to use the village's computer systems for ordering supplies, produce reports, etc. We recommend that the village provide remote access to the central servers so that the Chiefs can use their own home computers to perform their administrative tasks.

POLICE

Police Staffing

The CBRAC recommends maintaining approved 2011-12 staffing levels, which were increased to 52 from 48 in 2010-11. The village was never at full staffing levels last year due to hiring/training new recruits and there were 6 officers out on long-term disability at various points over the course of the year. While there are two officers still out on long-term disability, the village should use 2012 to see if a staffing level of 52 personnel is appropriate and would save the costs of 3 police officers from the draft budget scenario. The 52 officers would represent a continued abundance of investment in Garden City's security, according to a survey, *Local Police Departments, 2007*, released by the U.S. Department of Justice in December, 2010, municipal and township police departments with populations between 10,000 and 24,999 employed an average of 2.0 fulltime officers per 1,000 residents. <http://bjs.ojp.usdoj.gov/content/pub/pdf/lpd07.pdf>

Insurance Reimbursement

In 2011, the Garden City Police provided assistance in more than 1,300 aided calls, an increase of 17% from 2006. Currently, Nassau County bills insurance companies for its ambulance service. However, unlike automobile accidents where GCPD does bill insurance companies for emergency services provided, GCPD does not seek reimbursement for services provided during aided calls. It is recommended that the Village determine whether or not GCPD can be reimbursed by private insurance for assisting Nassau County in providing EMS assistance to village residents.

DPW

Revising Collection Schedules

The CBRAC recommends a village-wide review of sanitation collection schedule. The current schedule is based on a requirement from Covanta to separate rubbish (collected 2x a week) from bulk garbage (collected 1x a week on Wednesday). As this is no longer a requirement from Covanta, we believe that the sanitation schedule should be analyzed to determine if 1 pick-up per week can be eliminated, village-wide. At a minimum, this would reduce maintenance and fuel costs associated from sanitation collection and may result in a reduction of labor costs.

Expanding Recycling

Currently, dumping fees for garbage is ~\$75/ton vs. \$0 for recycling (currently dumped at Westbury at no charge). We recommend the village consider expanding the recycling program in order to reduce the village's dumping costs. As an alternative, the village can expand on the recently implemented e-cycling initiative to collect and sell other higher-value recyclables such as cardboard, which are not currently being recycled.

Outsourcing Village Services

We recommend that the village look at outsourcing the cleaning/maintenance of Village Hall. In 2011 the total personnel cost to clean/maintain Village Hall was \$337k. This consisted of two daytime employees and a night cleaner.

Given the high cost of purchasing/maintaining the street sweepers, we recommend that the village look to see if the task can be outsourced. We recommend that this investigation be made in conjunction with and prior to the 2013-2014 budgeted \$185k capital outlay for the purchase of one additional Street Sweeper. In 2011-2012 the total maintenance cost for Street Sweeping was \$170k, (the majority for the sweepers themselves) with a like amount budgeted for 2012-2013. See www.dejanaindustries.com, as a starting point for potential vendors.

Shared Services with Neighboring Communities

The CBRAC recommends that the Village more actively consider working with neighboring communities (Stewart Manor, Mineola) to see if services (waste collection, road repairs, snow removal, etc) or equipment could be shared. This may allow Garden City to continue to afford its current high service levels, while also pushing efficiency of those departments for the long

run. Additionally, current NY State budget includes grant money of up to \$5 million that can be used towards regionalizing a department with a neighboring town.

Some sources of information on these grants are:

<http://efficientgov.com/merger/79-million-grabs-if-ny-towns-agree-mergeregionalize-services>

http://www.dos.state.ny.us/lg/publications/LGE_Case_Studies/SMSI%20Manual%20Short%20Version.pdf

Installation of Green Roofs

With all the recent issues with regards to the roofs on village buildings, we recommend that the village consider installing green roofs on all flat roofing surfaces in the village. This will reduce maintenance, extend the life of the roof as well as reduce energy and water treatment costs.

http://www.greensulate.com/green_roofs.php

DPW Maintains all Village Buildings

The CBRAC recommends that the DPW handle all maintenance of all the Village buildings. The Committee also believes it will be more efficient and cost effective if all building maintenance issues (general maintenance, roof, boiler, heat, a/c, warranties and etc.) are coordinated and monitored by the DPW.

RECREATION

Capital Projects

The CBRAC recommends that the Roller Rink Capital Project, currently funded at \$433k, should be bonded, rather than paid via tax levy, to spread the cost over the long (20 years?) useful life of the large project and to take advantage of the lower interest rates.

Similarly, we also recommend that the Senior Center Capital Project, currently funded at \$630k, should be bonded, rather than paid via tax levy, to spread the cost over the long (20 years?) useful life of the large project and to take advantage of the lower interest rates. The specific amount of the bond should be adjusted based on a usage study and specific plans to be developed prior.

Market Parity

In order to keep the management and administration of our Village offerings consistent and competitive with other private recreation programs, we recommend the following actions be taken:

- 1) Web registration be implemented for all offerings.
- 2) Acceptance of credit cards for all offerings
- 3) Review of program rates and facilities rates be benchmarked against competitive offerings
- 4) Contact databases be maintained, including email and telephone, that could be periodically cross matched with Village and/or School databases.

Merger Targets

Now that the merger of various former DPW departments with the recreation Department has been completed (January 2012), it is recommended that specific goals of the merger be established upfront, to aid management and for periodic merger evaluation. The mission of the new department, together with the stated goals should be converted into measurable metrics in any combination of financial, operational or related to service levels. These goals and metrics should be developed within 180 days of the merger.

Offerings Management

It is recommended that the Recreation department, in conjunction with the Recreation Commission and BOT periodically examine the programs offered and related operating budget by demographic segment served. In addition to adjusting the number and type of offerings for each segment of the Village population, a review of the roster of charged and free programs should also be considered on an annual basis.

Pool Programs

Together with the refurbishment of the pool, and given the number of “unofficial” birthday parties that already take place each summer, it is recommended that a formal birthday party’s package be developed and offered at the pool.

WATER ENTERPRISE

Electricity Supply

The Village is spending over \$1mm annually on electricity with the majority from water due to pumping. Electricity supply has been deregulated in the same manner as natural gas. Looking on LIPA’s website they list three licensed ESCOs that can supply commercial users of electricity. Moving to an ESCO is a meter-by-meter process so the whole village does not necessarily have to make the move. At a minimum the Dept of Water should have a conversation with the ESCO’s to see what money could potentially be saved. <http://www.lipower.org/commercial/lichoice/esco.html>

Water Tank

The CBRAC recommends that the BOT approve a Water Dept. capital budget that includes a replacement scenario. We believe that the continued delay in addressing the aging tank may limit our longer term options and could cost more in the long run in ongoing maintenance costs as well as exposure to price increases. A comparison of the estimated discounted cash flows related to each option currently being considered suggests that, over the term of 95 years, the option of replacing the tank is the most cost effective. We recommend funding this improvement either with the proceeds of a pending legal settlement, or through the issuance of a bond that would be retired early with the proceeds of a pending legal settlement.

LIBRARY

Personnel Costs - Contract Provisions

It appears that much of the cost of the personnel, for example the Sunday differential cost of \$21,700 in 2011-2012, and \$23,400 in 2012-2013 is based on the labor contract currently in place. This contract is up on May 31, 2013, and will be renegotiated sometime prior. It is recommended that various provisions, which may be too restrictive in the current economic environment, be addressed during this renegotiation, in order to provide the library management the flexibility needed to reduce costs.

Personnel Costs – Staffing Levels

After a review of the comparisons of other library budgets supplied by the Nassau Library System and a review of the staffing by hour in the Garden City Library, we recommend a 20% cut in labor costs for the current budget. We also request a future review of staffing requirements in the changing technological environment.

Library Maintenance

Consider consolidation of cleaning with Village hall for outsourcing. Current spend is \$180k/yr cost of Library maintenance

APPENDIX A

Citizens Budget Review & Advisory Committee Draft Recommendations with Direct Cost Savings For the 2012/13 Budget Presented to BOT on March 7, 2012

Overall

1. All personnel costs related to new hires/replacements should be phased into the 12/13 budget based on anticipated hire date, rather than for the full year (especially police, given timing of academy).
2. Institute more comprehensive allocation of service costs incurred by the general fund on behalf of the enterprise funds, where a cost allocation better reflects the true underlying costs of the enterprise: i.e. payroll service costs, legal retainer costs, maintenance costs of water works building by the shade tree team, maintenance costs of the pool by the recreation maintenance team, etc.
3. Scrutinize second half of 2011/2012 estimates for areas where the estimates can be lowered, thereby increasing the expected surplus, which in turn can be applied to 2012/13 levy. Examples include overtime and contractual services estimates for snow removal (\$150k combined, DPW20), electricity (4060) street lighting (\$100k greater than first half, DPW23), library other expenses (not including library materials) where every item is greater in second half than first half (aggregates approx \$65k, Library 3), fire overtime (1020) second half is more than double 1st half (potentially \$50k overestimated?)

Police

4. Recommend maintaining approved 2011 staffing levels. In 2011, staffing levels were increased to 52 from 48 in 2010. However, the village was never at full staff due to hiring/training new recruits. Also in 2011, there were 6 officers out on long-term disability at various points over the course of the year which resulted in higher overtime costs for the village. Village should use 2012 to see if a staffing level of 52 personnel is appropriate and would save the costs of 3 police officers from the current budget scenario.

DPW

5. Total personnel cost in 2011 to clean/maintain Village Hall was \$337k. This consisted of two daytime employees and a night cleaner. Consider outsourcing this function, as most businesses contract out the cost of cleaning/maintaining their buildings at significant savings.
6. Consider reducing the three weekly sanitation pickups (2 refuse, 1 bulk) to two combined pickups. This will reduce labor cost and will also result in lower fuel/maintenance cost of garbage trucks. The initial reason why garbage and refuse was separated was due to Covanta

operating procedures, but since this is no longer the case, there is no longer a reason to separate it. So to have the second garbage pick-up so soon after the refuse probably doesn't make much sense anymore. Reworking the schedule and staffing would be required.

Recreation

7. The Senior Center Capital Project, currently funded at \$630k should be reduced to \$200k in current year, \$430k in 2013/14 to better reflect the likelihood of project timing. After the number of individuals who currently use the senior center and are expected to use the center is more fully researched, we recommend a two phased approach to enhancing the offerings to Seniors. The first component of the first phase is to provide a facelift to the current facility, such as new furniture, enhanced cooking facilities and improved bathrooms and HVAC (12/13 capital). The second component of phase one, is to include additional operating funds in the recreation budget to increase the number, quality and scale of programs offered to the Seniors thereby increasing the level of community and interest. The third component is to hire an architect and prepare plans for the altered senior center (12/13 capital) after focus groups and usage studies are performed (12/13 capital). Once the plans are approved, construction can begin, which would likely be in Spring/Summer 2013 (13/14 capital).
8. The Roller Rink Capital Project, currently funded at \$433k, should be bonded, rather than paid via tax levy, to spread the cost over the long (20 years?) useful life of the large project and to take advantage of the lower interest rates.

Administration

9. Automobiles - We recommend that the village switch to the policies used by the private sector, of reimbursing employees on a per mile basis for use of their personal vehicles involved in their daily village duties. Besides those used by the uniform services (police, fire, etc.), there are dozens of village owned automobiles used by village employees to commute to and from their homes to their work locations and in the performance of some of their daily tasks. We believe this is an expense that can be significantly reduced. These vehicles are primarily previously used obsolete unmarked police cars. The costs involved include maintenance, fuel and insurance. Due to the previous deterioration on these vehicles, the maintenance costs can be significant and tie up the Department of Public Works employees in making repairs.
10. Consider making the New Hire account clerk for purchasing (1325) a part time position.
11. Eliminate hardcopies of Annual report (\$18,500) by posting on website, and having color reference copies available at various village locations.
12. Judgments & Claims – Fine tune the second half 2011/12 estimate of \$1.1million based on anticipated actual payments. Additionally reduce the estimate for the 2012/13 budget by \$300-\$500k, which would be more in line with past two years' experience.
13. Institute new building safety inspection department recommended fees including extension fees for lapsed approvals (20% of original cost) AND per unit fees for subdivision approvals

(in addition to the current percentage fee). Develop estimate of potential revenue for 2012/13 budget.

Fire Department

14. Fire Hydrants – It is NOT recommend that the fire department hydrant rental be removed from the fire department budget and transferred to the water department as was suggested at a work session meeting. While the water department, as an enterprise, would recover these costs through the raising the water rate, the substance of this change in method is that a currently tax deductible expense for taxpayers would be rebranded as a fee in order to artificially reduce the tax levy. Further, the costs would be spread based on water usage, which is not directly tied to hydrant maintenance/usage.

Library

15. Consider consolidation of cleaning with Village hall for outsourcing. Current spend is \$180k/yr cost of Library maintenance.
16. 9010 State Retirement costs. - If the year on year increase is 15% vs. the current year estimate, there can be savings of approximately \$22,000 savings in next year's budget.

Appendix B – CBRAC Recommendation Implementation Summary

2 cycles March 2010 and March 2011

	March 2010 Recommendations					March 2011 Recommendations					Two Year Summary				
	Total	Implemented	Not implemented	Undetermined	Implementation Rate	Total	Implemented	Not implemented	Undetermined	Implementation Rate	Total	Implemented	Not implemented	Undetermined	Implementation Rate
TOTAL	58	18	38	2	31%	46	15	30	2	33%	104	33	68	4	32%
Water General	2	1	1	0	50%	2	1	1	0	50%	4	2	2	0	50%
Police	7	4	2	1	57%	14	5	8	1	36%	21	9	10	2	43%
Fire Recreation	3	1	2	0	33%	2	1	1	0	50%	5	2	3	0	40%
Admin	5	2	2	1	40%	6	2	4	0	33%	11	4	6	1	36%
DPW Library	17	5	12	0	29%	6	3	3	0	50%	23	8	15	0	35%
Legal	12	4	8	0	33%	8	2	6	0	25%	20	6	14	0	30%
	8	1	7	0	13%	5	1	4	0	20%	13	2	11	0	15%
	3	0	3	0	0%	2	0	2	0	0%	5	0	5	0	0%
	1	0	1	0	0%	1	0	1	0	0%	2	0	2	0	0%

TWO YEAR TOTAL
IMPLEMENTATION RATE 32%

CBRAC
TWO YEAR RECOMMENDATION SUMMARY with RESULTS

March 2010 and March 2011 Recommendations

<u>Recommendation</u>	<u>Department</u>	<u>Report Pg</u>	<u>Action</u>	<u>Comments</u>
March 2010 Report			✓ ✕ □	
1 We recommend that the Village develop a 2010/2011 budget based on a zero percent increase of expense over actual 2009 levels (except for mandated increases by the state and contracts). This should be the starting point in the budget consideration process with any increase justified based on economic and community service criteria.	All	3	✓ □	Various scenarios, including a zero increase budget, was the starting point for the 2011/12 budget cycle.
2 The current yield for a quality investment grade municipality (rated AAA or AA - of which Garden City is rated AA) is between 300 and 400 basis points (3% to 4%). Therefore it is the CBRAC's recommendation that the Village consider accelerating some of its capital projects that are currently being considered for 2010 through possibly 2014 to begin the process of studies, reviews and approvals so the Village can take advantage of these very low rates.	All	3	● □	See specific department capital projects.
3 Institute a hiring freeze immediately (including replacements, open positions and promotions) and through the first 6 months of the budget year, the BOT can reassess staffing levels based upon impact and the then financial environment	All	4	✓ □	hiring freeze implemented, with the exception of police
4 Put a plan in place to lower staffing levels by possibly offering an early out package which may be attractive to those close to retirement. This should be developed prior to the new budget year.	All	4	x	Not implemented
5 All employees (union and non union) need to contribute to their coverage in line with trends throughout the U.S. We believe that private industry contribution rates of 10% and 25% realistic for single and family coverage, respectively	All	4	✓ □	CSEA now contributes 10%-15% depending on level.
6 It is recommended that (Enterprise) funds be operated in a manner that allows them to be at least cash neutral each year	Enterprise(s)	5	✓ □	Pool and Water Enterprises have both been cash positive in 2010 and 2011

7	Vendor Contracts: The favorable experience on vendor contracts at DPW shows that the depressed economy has opened up opportunities for lower contracted prices. Consideration should be given to renegotiation all Village vendor contracts without waiting for expiration dates.	All	5	X	No systemic rebidding was performed.
8	Eliminate 2 Lieutenants and 1 Sergeant positions through the early out action followed by a reduction in staff. We believe that 1 Detective position also should be eliminated. The Youth Program public relations activities can be reduced and separated from detective unit's priority and distributed throughout the department, including the Commissioner. These actions will bring the command to 20% or a management ratio of 1:4 patrolmen vs. the current approx. 1:3.	Police	5	x	not implemented
9	We believe a more proactive action is to hire 2 additional police officers as a start to test the revenue theory. Since the average ticket is \$61, for every 1,000 tickets written revenues would increase by \$61,000. If we were to return to the 2006 employment levels and tickets returned to the prior levels, \$366,000 in increased revenue would be probable, thereby more than covering the incremental costs of the two hires.	Police	6	✓ <input type="checkbox"/>	three officers were hired, but the revenue targets were not achieved.
10	A number of these (Parking Meter Attendants) positions should be phased out. They should be replaced by per diem positions (similar to crossing guards) that solely enforce parking regulations.	Police	6	x	not implemented
11	We recommend a flat budget over the current year except where prescribed by union contracts	Fire	6	x	Not implemented. Decreased budget by removing the position of Fire Captain
12	Consolidated staffing system, with fully documented training logs and controls. The financial pieces should be managed on a consolidated basis with the ability to review each piece separately as well as combined.	Fire	6	x	Partially implemented, Volunteer Captains are providing leadership, but each piece is still separate.
13	Currently vacation is given based upon seniority with the most senior personnel granted the days requested first. The process by which vacation time is used and granted should be managed over the course of the year and be worked into the next discussions with the union.	Fire	6	?	Unknown

14	The volunteer organization should consider recruitment of former younger residents that have moved to neighboring communities to continue the strength and vitality of the organization. Also, Emphasis should be put on increasing the certification level of the volunteers, so that more than 50% are certified as structural firefighters. Training should also be required for volunteers comparative to other villages of our size and make-up.	Fire	6	✓ <input type="checkbox"/>	Partially implemented, the Volunteers have created an increased recruitment plan. Volunteer training seems to be following along the same path as previously initiated.
15	The CBRAC feels that the fire department would benefit greatly from an operational and structural review by an independent party. There are controversy and arguments amongst many in the Village about the structure and operational efficiency of the Fire Department, thus possibly undermining its effectiveness. This review would focus on, among other things, precipitating a full merger of both class of firefighters, career and volunteer, as well as the appropriate levels of equipment and firehouses given the department's coverage area. The department would also benefit from one clear operational head for the entire organization.	Fire	6	✓ <input type="checkbox"/>	in process
16	Change the computer replacement cycle to five years (with the exception of the units in the police cars that receive some harsh usage).	Admin	7	✓ <input type="checkbox"/>	stated policy is 5 years.
17	Reduce the number of pool cars by 10 or more leaving several cars for pool usage	Admin	7	x	not implemented
18	A committee of knowledgeable insurance people should be formed to review the current system. At the very least, three different independent brokers should be brought in to offer suggestions and improvements. This could be done at no cost.	Admin	7	✓ <input type="checkbox"/>	Implemented as recommended with approximate annual savings of \$400k with enhanced coverage achieved.

19	We propose to decrease requested funding by 20 -25%. We feel that the library is overfunded and many areas exist for increased efficiency, effectiveness and cost reduction while continuing to offer the community reasonable levels of service. Currently the requested amount is \$3,8M while the Actual spending is \$3.6M. The CBRAC recommendation is to bring that funding down to between \$2.9M or \$3,1M, respectively. We believe that this decrease can be accounted for in labor; an average of 15 employees, not including pages, in the library at any given operating hour seems excessive. The part-time employees represent \$513,065 (including pages) annual costs.	Library	7	x	not implemented - budget was \$3.3m
20	Areas of improvement exist throughout the library. In the technology area - condensing the 100+ computers to a more reasonable number given the size and users of our library and replace outdated/broken computers	Library	7	x	not implemented
21	Consideration should be given to reaching out to the local universities, Hofstra and Adelphi, about creating access to their research libraries for our citizens.	Library	8	x	not implemented
22	The recreation department incurs significant costs to maintain fields and provide administration services to local youth sports organizations. These costs, which are meticulously tracked, should be passed along in part or fully to those youth organizations for inclusion in their business models.	Recreation	8	X	Not implemented
23	Some of the recreation department programs are provided free, while others are offered at a fee. It is recommended that the Recreation Commission review the roster of charged and free programs on an annual basis, in order to more actively manage the allocation of resources to the various segments of the village demographics.	Recreation	8	X	Not implemented
24	Currently, there are no food or beverage facilities at the neighborhood parks. It is recommended that we investigate outside vendors to provide services at the parks for a fee or license back to the neighborhood parks.	Recreation	8	✓ <input type="checkbox"/>	Investigated, but lack of interest from potential vendors.

25	Capital projects accelerated by bonding earlier: Capital projects #6 Paths, Parking Lots and Roadway Rehabilitation and project #7 Senior Recreation Center Expansion, which have been deferred or scaled back in prior years and would otherwise be deferred again in 2010/2011, should be analyzed in this regard	Recreation	8	X	Not implemented
26	There are currently two open positions, one of which has already been eliminated within the Recreation department. As per our recommendation to institute a hiring freeze, the second position should remain open and be removed from the operating budget.	Recreation	8	✓ <input type="checkbox"/>	1 position eliminated
27	The Mini-Golf course needs an improved marketing plan in order to increase traffic and revenue. Some suggestions: a. Mini-golf coupons could be used as the early pay incentive for Pool Membership, to increase mini-golf trial. b. Email database from pool/tennis/recreation department should be promoted to appropriately.c. Offer repeat use packages to mini-golf, such as unlimited season passes, 10 packs, "rewards" programs.	Recreation	8	X	Various promotions have been tried, but overall marketing plan in flux as revenue remains challenged.
28	Pool Memberships need an improved plan for membership drives in order to increase revenue to a self sustaining level. Some suggestions:				
29	a. The penetration of GC households in 2009 was less than 45% and a new target should be established as a goal. This target should be tracked in a public way in the same way as any other community drive with milestones and possibly the characteristic "thermometer" goal.	Recreation	9	x	Not implemented
30	b. Email addresses should be collected with all memberships, opted-in appropriately, in order to provide email solicitations and notifications from the Pool for both membership initiatives as well as promotional events.	Recreation	9	✓ <input type="checkbox"/>	Collected some email addresses, but not fully implemented.
31	c. Develop targeted marketing initiatives aimed at tweens and teens to make the pool the single common destination point for summer socializing.	Recreation	9	X	Not implemented (although rec dept disagrees)
32	d. This could include developing Facebook pages with friends lists and twitter accounts, to Create consistent, hip, weekly events targeted to this group. For example, provide venue for local up-and-coming bands in partnership with local recording studios, such as "battle of the bands" program.	Recreation	9	X	not implemented

33	e. Enhance social connectivity.	Recreation	9	✓ <input type="checkbox"/>	Facebook pages established and updated for events
34	f. Membership solicitation should be delivered in February timeframe, to better compete with financial commitments to outside summer programs.	Recreation	9	X	Not implemented for summer 2010 or 2011. On target for 2012.
35	g. The Recreation Department should make it easier to pay by accepting credit cards for membership fees and by enabling online registration/payment through the Recreation Department website.	Recreation	9	x	Summer 2012 will be 1st time walk up credit cards are accepted. Still no online payment capabilities.
36	h. Increase the number of “one-off” events, open to non-members and their families for just those events, such as GC Firefighter Appreciation Day or GC Police Appreciation Day, or GC Teacher Appreciation Day, with appropriate revenue schemes attached.	Recreation	9	x	Open houses implemented, but not targetted one-off events described.
37	i. Actively survey non-renewing members as to reasons for discontinuance.	Recreation	9	X	not implemented
38	j. Consider offering memberships to those families who have children enrolled in private schools within Village (similar to Centennials “residency” policy).	Recreation	9	X	not implemented
39	Capital projects accelerated by bonding earlier: The Pool capital project #1 Community Park Pool Rehabilitation should be considered. In addition, this project, which was anticipated to be spread over two years, should be aggregated into 1 year, so as to reap maximum membership benefits. Enhancement to the slides and toddler sprinkler areas would support increased marketing efforts.	Recreation	9	✓ <input type="checkbox"/>	Pool refurbishment project undertaken in 2011/12
40	Capital projects accelerated by bonding earlier: This department seems to be the best candidate for acceleration of capital projects in order to take advantage of the economic climate. Specifically, Capital projects #2 Sewer Repairs and Manhole Relining, project #3 Road Repairs and project #4 Curb Replacement, which have been deferred or scaled back in prior years and would otherwise be deferred again in 2010/2011, should be analyzed in this regard.	DPW	9	✓ <input type="checkbox"/>	parking lot repairs and crosswalks accelerated. Specific items identified were not.

41	There are currently 2 open positions within the 117 positions combined DPW/Water. As per our recommendation to institute a hiring freeze, these 2 positions should remain open and removed from the operating budget.	DPW	10	x	positions were budgeted
42	The costs to maintain Village Hall are currently part of the DPW operating budget and may be more appropriately included in the Village Administration Budget since the building houses many different Village municipal departments	DPW	10	X	not implemented
43	A detailed analysis should be prepared and reviewed of the current leaf collection process.	DPW	10	X	not implemented
44	An Ad-hoc committee should be formed to review sanitation processes. Currently, there appears to be a stalemate in balancing perceived service level of needs and the unfavorable cost increases year over year	DPW	10	x	not implemented
45	Consider reducing the hours in the village yard for residential drop off. This may allow one additional full time position to be eliminated or redeployed.	DPW	10	x	not implemented
46	Capital project #8, should be re-evaluated with current input from the Chamber of Commerce. This project, which is rooted in a 1997 agreement between the Village and the business planning committee, has been serially deferred. After such re-evaluation, the project should be analyzed to ensure maximum return on investment and while supporting the objective of increasing commercial occupancy.	DPW	10	x	not implemented
47	DPW has outsourced a few functions with services success at a lower cost. We believe that outsourcing should be explored on a broader scale to lower overtime and minimize new hires.	DPW	10	x	not implemented
48	a) As part of the water tower repainting process, consideration should be given to having the external painting sponsored by a third party.	Water	10	✓ <input type="checkbox"/>	Investigated but not viable. deferred until the BOT decision regarding the status of the tower.
48	b) Offer the use of the airspace around the water tower as a compromise for wireless communication vendors looking to enhance their coverage area.	Water	10	x	
49	The Village needs a more formal and defined planning and budgeting process, which would require a planning/budget cycle with 1st Proposed Budgets by mid-January with related analyses and program	Admin	11	x	defined calendar established, but timeframe and justifications not

justifications.

consistent.

50	Institute mandatory formal Quarterly Reports to the BOT of Actual expenditures to Budget, Capital Programs, revenue receipts and a review of major issues with suitable commentaries. Additionally, revenue should be reported monthly. By doing so, financial issues can be managed more timely. Combined with instituting a quarterly Plan which rolls up to the approved budget, this is the first step of improved reporting and managing the Village. Some members of the CBRAC may be able to assist this effort in the project development mode, however the hiring of a financial analyst may be necessary to maintain enhanced reporting. Currently reporting consists of a massive amount of numbers with no critique by the Administrator, Auditor or Staff as to what events or trends are important.	Admin	11	X	Not really implemented. Reports written, but not vetted and not utilized
51	Opportunities for Cost Distribution: GC should explore offering police services to Mineola based on their contacting Garden City. A special Trustee appointed committee should be formed to meet with Mineola officials and draft a proposal in three months. A similar special Trustee appointed committee should be formed to approach Stewart Manor to (1) explore if cross fire response coverage could negate the need for both municipalities to purchase an additional pumper truck and (2) to explore GC taking over fire coverage of Stewart Manor from the Edgemere station.	Admin	11	X	Only some informal discussions with police/mineola have taken place.
52	Formal policies and procedures for project approval should be expanded to include a cost benefit analysis (including financial data). This analysis should include all areas of cost savings, including personnel reductions and overtime elimination where appropriate.	Admin	11	x	not implemented
53	The Village needs to have continuity in its senior management. A formal Succession Planning program needs to be put in place to define the likely retirement of its staff and those who have the experience and capability to lead the departments.	Admin	11	✓ <input type="checkbox"/>	Committee has been selected, but program not currently in place.
54	The BOT should enact guidelines to better monitor counsel access, usage and impending litigation	Admin/Legal	12	x	not implemented

55	Green Technology Grants & Savings: It is time for the village to address a universal movement that may have a beneficial effect on our environment as well as providing decreased costs	Admin	12	x	not implemented
56	Intern program with Adelphi & Hofstra: Internships offered to those at the college junior/senior levels bring less expensive resources to the Village on a temporary and focused basis.	Admin	12	X	not implemented
57	Consider Encouraging the Formation of a Garden City Foundation: We live in a Village where residents may have the financial ability to fund worthwhile community projects without having them funded by the Village tax base. Such a foundation could fund community enhancement projects while providing a charitable deduction to the donors.	Admin	12	✓ <input type="checkbox"/>	Friends of the Arts has been formed in 2011
58	Properties owned by the Village: Within Garden City there are numerous parcels of village owned land that could be sold for home development resulting in income from the sale and recurring tax revenue	Admin	12	X	not implemented
March 2011 Report					
1	Adopt Zero Budget Increase Scenario with a few exceptions	All	3		
2	The Recreation Department should adopt the "Departmental Budget Requested" scenario in its entirety.	Recreation	3	X	Not implemented - a partially funded budget was approved.
3	From the merger of Department of Public Works (DPW) Parks sub department with the Recreation department, synergies and cost savings of \$500K should be established as an annualized target and the budget should be reduced to reflect that.	DPW/Rec	3	X	Merger not enacted until Jan 9, 2012. No target. No savings in budget.
4	The Library contribution recommended is 20-25% below the "Zero Increase Budget" scenario.	Library	3	X	not implemented
5	For the upcoming fiscal year 2011-12, we recommend that the staffing level of sworn officers be set at 50. This will add approximately \$250,000 additionally to the Zero Increase Budget scenario.	Police	3, 4	X	not implemented
6	Due to a harsh winter, pothole work and supplies should be increased by \$100k	DPW	3,7	X	not implemented

7	Insurance – Preliminary estimates of insurance premiums from the largest national agent show potential savings in insurance costs and fees of over \$460k. A conservative savings estimate of \$300k should be reflected in the 2011-12 budgets.	Admin	3	X	not implemented (savings was not budgeted)
8	A Village-wide management operations & technology review & audit – estimated at approximately \$500k - would be expended over the next 2 fiscal years, with annual savings expected thereafter.	All	3	x	not implemented
9	All recommendations included herein should be instituted immediately where possible to recognize savings/cost impact in the current fiscal year, for example: staff reductions, the merger of Recreation and DPW Parks, etc	All	3	x	not implemented
10	All open positions funded in the Zero Increase Budget scenario should be eliminated. All positions not included in the Zero Increase Budget or stated above should not be filled without written authorization for the BOT. For any hires approved, by the BOT, a contingent account could be set up in an Administrative unit outside of departmental budgets to be allocated as appropriate by the BOT. By doing so, the BOT will have increased control and flexibility over hiring of resources.	All	3	x	not implemented
11	The Police Department should take advantage of the window available in its contract later this year to revisit scheduling of shifts and adjust them as needed for the 2011-2012 budget in an effort to minimize potential overtime use.	Police	4	✓ <input type="checkbox"/>	slight changes were made to the shifts - according to Com. Cipullo & Insp. Jackson meaningful changes were not required
12	It is the opinion of the CBRAC that an organizational and structural review and study commence immediately, concluding with an organizational structure that joins the Career and Volunteer organizations under common leadership. This will provide the department with a firm foundation to then institute additional efficiencies.	Fire	4	✓ <input type="checkbox"/>	Study is ongoing. Although the parameters of which are not public.

<p>13 We recommend filling a leadership position to oversee and manage the career staff. We also recommend that an interview committee be comprised of the BOT, volunteer members, outside community members, and the fire commissioner, to assist in the selection of this person. Since this position, at a level of Captain (\$187k all-in), is already reflected in the Zero Increase Budget scenario, there would be no incremental cost/savings from this recommendation</p>	Fire	4	X	not implemented
<p>14 Under the current policy of a 5 man career crew, a staff level of 28 firefighters seems appropriate and is supported by an annual working hour analysis. This may result in an additional cost of \$74k, all-in, to the zero-increase budget depending on the timing of the disabled firefighter currently on the payroll and expected to retire this fiscal year. Review of the number of positions with a rank of Lieutenant to be evaluated to determine if the FD can run efficiently with a level of 4, the average all-in cost of a Lieutenant is approximately \$177k.</p>	Fire	4	X	not implemented
<p>15 The addition of a part-time clerical person to the staff. This person would be responsible for data entry, other clerical duties (an additional cost of approximately \$40k) and analysis as necessary.</p>	Fire	4	✓ <input type="checkbox"/>	Part-time person is in place.
<p>16 The consolidation of training and scheduling management to one position for both organizations. The consolidation of training and scheduling will insure that the necessary resources are available when needed. There would not be a budget impact for this recommendation due to the fact that a career lieutenant is currently assigned to this task. The volunteer organization would use the same system and it'd be jointly reviewed by career and volunteer leadership when the department's schedule is set.</p>	Fire	5	x	Not implemented
<p>17 Participation in the PPC Program is run by the Insurance Service Organization ("ISO"). The sole objective of ISO's PPC Program is to help build an effective fire-protection service. The Program accurately measures the quality of public fire protection in 45,000 fire districts across the country. The ISO establishes a public protection classification that is provided to insurance companies, which their risk analysis are based and our premiums established. This is a no cost participation program, so there is no reason not to participate and lots to gain.</p>	Fire	5	x	Not implemented.

18	Senior Management contracts going forward should be reflective of current benefit portfolios and private sector current practices, especially with regard to employee benefit contributions and other benefits.	Admin	5	✓ <input type="checkbox"/>	current executive staff now contributes 15%.
19	Village wide vehicles should be inventoried and reassessed for necessity and all excess vehicles should be disposed of at market value	Admin	5	x	not implemented
20	The Village Administration should be tasked with the collaboration and development of a village wide resident email database. This may include leveraging existing, possibly incomplete, databases from around the village, as well as distribution mechanisms. This database system would provide efficient and effective communications for all departments in the Village including, but not limited to: public information releases, recreation marketing, water billing, sanitation schedules and updates, library communications, emergency notifications and assorted billing/application deadlines.	Admin	5	X	Not implemented
21	We recommend that the library budget be approved at a level of 20-25% below the zero increase budget of \$3.6m, or between \$2.886m and \$2.706m.	Library	5	x	not implemented (funding = \$3.0)
22	Based on the successful delivery of quality programs by the Recreation department, it is believed that increasing marketing resources would result in increased revenue and utilization for the recreation programs, the pool, tennis, and miniature golf.	Recreation	6	X	not implemented
23	It is recommended that up to 20% of the cost savings achieved from the combination of Parks and Recreation be partially reinvested in the Recreation department, in the form marketing resource, ideally as a part-time employee. After the first year, this resource should be tasked with covering its costs from incremental revenue on an ongoing basis.	Recreation	6	X	not implemented
24	Pool marketing should be enhanced in the current year to make it easier for residents to apply for membership, thereby potentially increasing revenue opportunities. Specifically, the application should be delivered in February to better compete with outside beach club/camp deadlines. Additionally, online payment options (via credit card) should be offered, including online installment payment plans.	Recreation	7	✓ <input type="checkbox"/>	Half implemented - brochure planned for early feb, but no online and/or credit card capability exists.

25	Based on the analysis of pool memberships and profitability over time and combined with current facility problems, it is recommended that the enhanced pool offering continue to be explored, and expanded to include additional amenities for all member demographic segments. The resulting state of the art aquatic facility should be bonded as part of the Pool Enterprise fund.	Recreation	7	✓ <input type="checkbox"/>	Pool refurbishment project undertaken in 2011/12
26	It is recommended that determination of the pool's status as an Enterprise or General Fund should be deferred until after the first year of operations of the new and improved facility and having the additional marketing resources in place.	Recreation	7	✓ <input type="checkbox"/>	discussion has been deferred.
27	It is recommended that the BOT adopt the zero increase budget scenario for the entire DPW.	DPW	7	✓ <input type="checkbox"/>	Implemented
28	We recommend that this department (Garage) budget regular and overtime hours separately, similar to every other department in the village. Also they should account for hours worked so that monthly financial reports can track any deviations to the budget.	DPW	8	X	not implemented
29	Greater use of outsourcing should be analyzed in such areas as parks and building maintenance, as the prevailing wage rate is often lower than in-house personnel costs inclusive of benefits.	DPW	8	X	not implemented
30	We recommend a full accounting of the proceeds expended on this matter (legal matter) prepared for the BOT, so the Board can determine the economics related to the settlement.	Water	8	✓ <input type="checkbox"/>	implemented
31	For the upcoming fiscal year 2011-12, we recommend that the Water Fund review all of its charges from the General Fund to assure it is paying fair value for those services, for example, rental of office space, allocation of insurance costs of vehicles dedicated to the Water Fund, etc.	Water	8	x	not implemented
32	Keep the same level as the retainers utilized for 2010/2011 budget, which would result in a \$50k decrease in the zero increase budget scenario. It is further recommended that an RFP process commence in the summer for legal counsel, in order to ensure market rates as well as to potentially infuse new ideas.	Legal/Admin	8	X	not implemented

33	Benchmarking: It is recommended that the Village define a set of comparable municipalities to be used for benchmarking purposes. Comparisons to a peer group would provide independent metrics of efficiency which would be useful information especially for budget decision making and managing operations. Additionally, continuous benchmarking would require our village managers to stay up to date on various operational aspects in similar departments in other municipalities, increasing opportunity for process improvement and advancement	All	8	X	not implemented
34	We recommend that these departments also include a consolidated budget of all the sub-departments. This would help in comparing year-to-year budgets.	All	8	X	not implemented
35	We recommend that disaster recovery plans be prepared for each of the locations that contain computer devices within the village.	Admin	9	✓ <input type="checkbox"/>	in process
36	The CBRAC recommends that a Village-wide technology review, the scope of the which would be to analyze the hardware and software licensing used across departments to determine if it can achieve savings by either negotiating bulk purchasing or seeking other vendors offering similar products.	Admin	9	x	not implemented
37	DPW and Recreation in conjunction with finance should analyze the decision to own versus rent relative to the useful life of a piece of equipment and the percent of time that it will be utilized.	All	10	x	not implemented
38	We recommend that these two resources (computer staff) be combined under Administration to provide versatility to support the users throughout the Village departments.	Admin	10	x	not implemented
39	Once an employee opts to retire, the Board of Trustees should commence a formal recruitment process for a replacement. If the employee would like to continue in their current position they are welcome to be considered during the recruitment process.	All	9	x	not implemented
40	Formal policies and procedures for project approval should be expanded to include a cost benefit analysis (including financial data).	All	9	x	not implemented

41	The Village needs to have continuity in its senior management. A formal Succession Planning program needs to be put in place to define the likely retirement of its staff and those candidates both internal and external, who have the experience and capability to lead the departments.	All	10	✓ <input type="checkbox"/>	Committee has been selected, but program not currently in place.
42	The Intern program should be established as discussed with Adelphi and funded at the requested \$10,000	Admin	10	X	funded, but program not implemented
43	Union Negotiated Contracts: It is apparent that the union negotiation and arbitration process overly favors the unions. The Board of Trustees have officially requested the relief from or elimination of unfunded state mandates through state legislation. We believe more legislation can be requested.	All	10	✓ <input type="checkbox"/>	being handled mostly through NY Conf of Village Mayors
44	Recommendation: The BOT should contact or write our legislative representative and governor:				
45	1. To encourage and support legislation to change the arbitration process whereby private wage levels and benefits are equally taken into consideration.	All		✓ <input type="checkbox"/>	being handled mostly through NY Conf of Village Mayors
46	2. To encourage and support legislation to significantly change the civil service retirement system.	All		✓ <input type="checkbox"/>	being handled mostly through NY Conf of Village Mayors