



A Budget Blueprint for the Town of Greenburgh

**Greenburgh Budget Oversight
Commission**

**Town of Greenburgh
177 Hillside Avenue
White Plains, NY 10603
(914) 993-1525**

11/29/2011

The Greenburgh Budget Oversight Commission was charged with analyzing and assessing various aspects of the Town's 2012 budget, evaluating efficiencies in the provision of municipal services, and benchmarking selected Town agencies against other agencies in Westchester County

VOLUME 1

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Commission Members

The 24 members of the Greenburgh Budget Oversight Commission are Alan Hochberg (Chair), Victor Alleyne, Donald Blum, Richard Bobbe, Donald Cannon, Lloyd Cort, Neal Cromwell, Mona Fraitag, Michael Goldstein, Glen Gordon, Howard Hirsch, Felice Harris, Milt Hoffman, Bill Losapio, John Malone, Daniel R. Martin, Luis Polit (Chair, Finance Sub-Committee), Lech Poradowski, David Seal, Ron Stytzer, Viola Taliaferrow, and Victor Weinstein. There were two members of the commission who did not want their names released.

The final vote count on this report was 18 FOR; 2 AGAINST; 2 abstentions of which 1 was due to illness.

Tiffany Scott, a student, is a non-voting member being compensated through a work-study program sponsored by Berkeley College. She supported the Greenburgh Budget Oversight Commission in various administrative duties and performed ad-hoc projects as requested.

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Letter from the Chair

To the Town Supervisor, Town Board, and the Taxpayers & Residents of the Town of Greenburgh:

In January of 2011 a great experiment began when the Greenburgh Town Supervisor, Paul Feiner, asked a group of citizens who reside in Greenburgh to form a commission that would advise him on his 2012 budget. By law, the Supervisor must provide his proposed budget for the following year to the Town Clerk by no later than October 30th. So began our journey.

I was chosen as Chair of this new commission known as the Greenburgh Budget Oversight Commission. The goal of this commission was to become an advocate for how business is conducted in the Town and to serve as a conduit for change in fiscal practices. The Supervisor provided me with several names for potential commissioners. Many of these were citizens who had complained to him about the high taxes in our Town. In addition, many members from the Fire Department Consolidation & Government Efficiency Commission, which examined the fiscal practices of the three fire districts serving unincorporated Greenburgh, also joined as well as some advisory board members from various Town agencies. The members of this commission came from all parts of Greenburgh and brought with them their work experience in the business world, academia, government service, and not-for-profit corporations. The most important quality they brought to this commission, however, was a genuine concern to help our Town without preconceived ideas for solutions along with a willingness to work together for the common good. Personally, I found it very difficult to lead a group of 24 people. It was often difficult to reach a consensus on many controversial issues with so many members. However, something very special occurred during the ten-plus months of working together. Each of our members, in my opinion, began to take personal responsibility for the success of our final report and developed affection and mutual respect for each other. We did not always agree on the issues, but rather to the contrary, we had many lively debates. We did not let our differences separate us from our common goal, which was to deliver budget recommendations to the Town Supervisor and make recommendations for future studies and permanent changes in the way our Town agencies operate.

As a means to achieving our final goal, it was decided to divide the work by appointing individual members as point people to meet with the agency heads of the Town's major departments. The point people reported to our commission the results of their examination. As Chair, I appointed a special finance sub-committee made up of members who had accounting or financial experience. They vetted the budget in a manner in which this Town has never seen before. While there was a vetting process in place, it should be noted that the finance sub-committee relied on the representations made by agency heads and town management so they bear ultimate responsibility for their budgets. The process that the finance sub-committee went through was designed to inspire dialogue with agency heads and Town administrators. This turned out to be a healthy process that citizens and Town leadership may want to embrace.

The entire process would not have been successful without the support and guidance of the agency heads of the various Town departments. They did not hesitate to meet with our commission

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and its individual members on numerous occasions. In time, I believe the agency heads began to realize that the commission was a sincere group of citizens with the common goal of helping the Town. Our members were not there to complain or point fingers at the agency heads and their staffs. They were there to learn and listen to the experts who run our Town on a day-to-day basis. They were also there to act in an advisory role in formulating the budget. Certainly, without Paul Feiner's support, this open door policy would not have occurred.

Once the point people had observed and gathered information, we discussed this as a commission and decided what changes, if any, were necessary and helpful. The agency heads, for the most part, submitted budgets reflecting improved efficiencies with the least impact on the delivery of services provided by the Town. The Town Comptroller was extremely supportive in assisting our commission with his technical knowledge of the budget. Without his guidance we could not have prepared our budget recommendations to the Town Supervisor in a timely manner.

Our commission hopes the Supervisor and the Town Council will adopt our budget recommendations for they are the beginning of a process to create greater accountability and transparency in the way our Town operates. The Town may have to spend additional money to achieve these goals, but in the long run, it will benefit the Town by creating greater efficiencies and thus ultimately reduce the cost of government by improving the productivity of its work force. We cannot continue to prepare budgets that just look to the next year. We must be forward thinking and begin to examine the long-range needs and future of our Town.

The perfect storm is fast approaching and the challenge to our Town is to balance the excellent quality of life we have in Greenburgh with our citizens' ability to pay for these services. This will involve choices. To help achieve these goals we must use every tax dollar wisely by combining successful business standards in measuring efficiency in our Town agencies without losing sight of the obligations government has in delivering services to its citizens. Sometimes government cannot adequately measure services in money alone. The Town is responsible for providing a social safety net for those less fortunate. There is plenty of room for change, and this can only be achieved by working together. We cannot continue to place a greater burden on the taxpayers of our Town.

The Town has excellent agency heads and dedicated employees. We must begin to create a partnership between our unions, agency heads, and our elected officials working together to reform the way government operates. Thus we can begin to avoid the consequences of the perfect storm which we read about in other towns across the country, where tax revenues are falling due to the economy and the cost of services that government provides is escalating. The catalyst for this partnership to work is to have a citizens' commission join with the others in helping meet the future challenges our Town faces.

In closing I would like to say what a pleasure and privilege it has been for me to work with 24 members from the community who have all volunteered an extraordinary amount of time in trying to make our Town a better community. Certainly there will be people who will find fault with the work

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product of our commission. However, no one can fault the dedication and sincerity of the work of these 24 citizens of Greenburgh.

For our Town to be successful in the future we must encourage greater citizen participation by people who are open minded and willing to sacrifice their time and energy for the common good. I thank our Supervisor for having faith in me to chair this commission.

Sincerely,



Alan Hochberg
Chair, Greenburgh Budget Oversight Commission

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Commission Findings and Solutions

The Greenburgh Budget Oversight Commission (“GBOC”) is comprised of 24 concerned volunteers residing in the unincorporated area of the Town of Greenburgh¹ and its incorporated villages (collectively referred to as the “Town”). Its mission is to advise Paul Feiner, Town Supervisor, in the capacity of budget officer, on developing the 2012 budget for the Town Entire and Town Outside Villages², benchmark a selected number of Town agencies against comparable agencies in Westchester County, and issue recommendations on the Town’s fiscal and operating practices.

Historically, the formulation of the Tentative Budget (as later defined) for the Town Entire and Town Outside Villages was a collaborative effort among the Town Supervisor, Town Comptroller and Town Agencies, with a minimal amount of public input, other than through public feedback after the submission of the Tentative Budget by the Town Supervisor. This was the first time that a citizens group has provided guidance to agency heads for developing budget requests within the goals and priorities set forth by this citizens group. The GBOC changed the dynamics of the budget development process. The GBOC changed how the Town conducts its fiscal affairs by not relying totally on the information provided by the agencies to the comptroller. Instead, GBOC members visited each agency, made observations, analyzed and vetted the figures, and in some cases benchmarked individual agencies. The GBOC benchmarked police salaries, library salaries, cost of collecting refuse, and the cost of maintaining one mile of highway. This gave the GBOC insight on how the Town’s cost of operations compares to other communities.

This gave the Town, for the first time, an independent citizens’ view of the agencies’ expenditures. In addition, the GBOC looked at certain problems that existed in the Town and tried to solve them through creative thinking. The following highlights the observations made by the GBOC during the course of the last ten-plus months and the impact that it has made in formulating the 2012 budget:

1. **Town Governance:** There is a systemic problem in that towns in New York State, under law, are governed by a five-member town board, and not the Town Supervisor. The Town board serves as the executive head of the Town with their being no true executive officer similar to what one would find in a village or a city. Under the Town code, Town agency heads are, for the most part, appointed by the Town Board and serve at its pleasure³. It became apparent during the discussions that the GBOC members had with agency heads that since they report

¹ Unincorporated Greenburgh represents the area outside of the six incorporated villages of the Town of Greenburgh consisting of Ardsley, Dobbs Ferry, Elmsford, Hastings-on-Hudson, Irvington, and Tarrytown.

² The Town operates two budgets: the Town Entire, within Town circles known as the “A budget” and the Town Outside Villages, also known as the ‘B budget’. The Town Entire budget is shared between the six incorporated villages and the unincorporated area. The Town Outside Villages budget, is Unincorporated Greenburgh centric, and is funded by the taxes paid by the residents of this part of Greenburgh.

³ New York State Town Law, Article 3A, § 51,

<http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=%%TWN51%%@TXTWN051+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=27513138+&TARGET=VIEW>

to the Town Board as a body, accountability becomes a challenge. Under law, the town supervisor presides over town board meetings and may be assigned certain powers of administration and supervision, the additional duties and responsibilities of supervisor are only those, which result from that position's statutory role as town treasurer.

2. **Closing Projected Budget Deficit:** The initial 2012 budget projection provided by the Town Comptroller had a projected deficit of \$1.6 million and \$10.1 million and a tax rate increase of 23.2% and 18.9% in the Town Entire and Town Outside Villages funds, respectively⁴; the GBOC influenced how the budget deficit was closed through working with agency heads on vetting the assumptions and proposing adjustments, reducing program expenses, revenue enhancements, reductions in the contingency appropriations, and keeping the use of the fund balance to a minimum. The GBOC worked with agency heads to reduce program costs and increase revenues by \$1.5 million and \$3.9 million in the Town Entire and Town Outside Villages funds, respectively. At the recommendation of the GBOC, the contingency appropriation was reduced by \$514,000 and \$870,000 in the Town Entire and Town Outside Villages funds, respectively.
3. **Reducing Contingency Appropriations:** Upon analyzing historical contingency appropriations the finance committee of the GBOC recommended that \$200,000 be allocated for the Town Outside Villages fund. The decision was based on the amount used in the 2011 Budget. This amount should be sufficient to handle small emergencies. It was felt that if the agencies went over budget by larger amounts they should be required to submit to a more stringent examination of need. With the contingency fund there are fewer restrictions in obtaining funds to cover any shortfall. This would provide greater transparency.
4. **Slowing the Trend of Tax Rate Increases:** 2012 tax rates for the Town Entire and Town Outside Villages are up 3.5% and 3.2% in the Town Entire and Town Outside Villages, respectively; Tax rates expected to increase from \$14.35 to \$14.85 per \$1,000 of assessed value in the Town Entire and from \$175.35 to \$181.02 per \$1,000 of assessed value in the Town Outside Villages; to put into context, the 2012 tax rate increase for the Town Outside Villages is down when compared to increases of 7.4%, 6.4%, and 4.3% in 2009, 2010, and 2011, respectively.
5. **Addressing Town Court Ticket Backlog:** The Town Courts had a backlog of 85,000 tickets resulting in millions of dollars in potential revenue. The GBOC reached out to Berkeley College to see if it could get college students through a federal work-study program at no cost to the Town to assist in processing the tickets. A partnership was formed which is expected to generate another \$400,000 in fines and fees as reflected in the 2011 Adopted Budget. An incremental \$400,000 is reflected in the 2012 Tentative Budget. This projection was based upon the opinion of the Court Administrator after seeing the progress that has been made with

⁴ Town Comptroller analysis dated July 7, 2011, Scenario 9

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the processing of the tickets, both backlogged and current, by the students. In an effort to eliminate the possibility of such a situation ever again occurring, the GBOC recommends that the Town take control of the business operations of the Town Court. Business reports should be made to the Town Board on a periodic basis.

6. **Expanding Work-Study Program:** The work-study program has expanded due to its success with the Town Court. The Town Clerk's office as well as the Assessor's Office have interviewed and accepted work-study students to assist them in the performance of their duties. In addition, there have been requests from the Attorney's Office, the Department of Public Works, as well as Cable Access that Berkeley College is actively working to fill. This entire program is new to the Town and is entirely administered by the GBOC. The Town is benefitting from this work-study program which would have cost the Town \$150,000⁵.
7. **Staff Reductions:** The GBOC worked with agency heads to reduce staffing for the Town through attrition and layoffs. 16 positions were impacted with the goal that these positions would have the least affect on services delivered to the Town residents. The agency heads submitted budgets that reflected these staff reductions. This is the first time that layoffs of this magnitude have occurred in the Town's history and it is a reflection of both the current economy as well as the actions of governments across the United States in reducing their budgets and lessening the impact of tax increases.
8. **Hiring Freeze:** Immediate hiring freeze. Hiring freeze applies to all positions (union and managerial) that are currently or that may become vacant during the remainder of 2011 and 2012 as a result of voluntary or involuntary separations and retirements, and extends to all agencies. A hiring freeze could be averted provided that the union provides concessions.
9. **Wage Freeze:** The GBOC recommends wage freeze for all union members including the Civil Service Employees Association, Inc., Local 1000 AFSCME, AFL-CIO ("CSEA"), the Local 456, International Brotherhood of Teamsters, AFL-CIO ("Teamsters"), and the Greenburgh Police Association ("GPA") and tied to future labor negotiations and concessions. For employees covered under the GPA collective bargaining agreement; the current agreement expires December 31, 2012. For the last two years such employees have been receiving 3.4% increases; this could save the Town Outside Villages \$413,800 per year⁶ plus another \$107,800 in retirement contributions for a total of \$521,600⁷ in 2013. The contract with the CSEA, the union representing the Town's clerical workers (excluding supervisory personnel), school crossing guards, library employees, civilian police employees, court employees, among others was a three year agreement that expired on December 31, 2007. A Memorandum of Agreement entered into in July 2009, calls for a 3.3% increase in 2008 (which was retroactively

⁵ 7 work study students times \$20 per hour times 20 hours per week times 52 weeks = \$145,600, say \$150,000.

⁶ 2012 salaries of uniformed police officers (other than the chief) of \$12,170,273 times 3.4 percent

⁷ 2012 estimated retirement contributions of \$413,789 times 2012 contribution rate of 25.8 percent

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paid in 2009) and calls for a freeze in the cost of living adjustment ("COLA") for 2009 but exempts all step increases which continue to be paid in the normal course. The CSEA has not had an increase since 2008.

10. **Reduction in Town Appropriation for Library:** The GBOC recommends that the Town Outside Villages appropriation to the Greenburgh Public Library ("GPL") be reduced by 10 percent. This amounted to a \$320,000 reduction in the 2012 Tentative Budget compared to the 2011 Adopted Budget. A thorough examination of the GPL's budget along with benchmarking of certain compensation, operating, and performance metrics prompted this recommendation. As of December 31, 2010, the GPL had an unreserved fund balance of \$0.5 million. All of the GPL's financial needs are met by the Town and therefore, it does not require an unreserved fund balance of this magnitude. In addition, the Town, by law, has no control over any monies given to the GPL. Appropriated funds can be used at the GPL's discretion without Town oversight. The GPL has agreed in their 2012 Tentative Budget to use money from their reserve fund but they have made no attempt to reduce costs. In fact, the GPL total expense appropriations are up \$150,000 from \$3.32 million in the 2011 estimate to \$3.47 million in the 2012 Tentative Budget. In examining publicly available financial and operating data for the 38 libraries in Westchester County, the GPL had operating and maintenance expenditures per item circulated of \$7.30 compared to \$6.10 for the peer group suggesting that the GPL cost structure is 20% higher. In addition average compensation per employee (including benefits) is \$85,522 for the GPL compared to \$65,762 suggesting that GPL compensation is 30% higher. These are but two examples highlighting the need for either cutbacks in personnel or changes in compensation given to new employees and an immediate freeze on any wage increases. Without cost reductions, the GPL will use up its reserve fund in 2012 and will be forced to ask the Town for increased funding for the 2013 budget of more than \$0.5 million and in addition be forced to cut back expenses. Some of the costs related to the GPL are state mandated, such as pension and health care. Beyond this, the GPL must make fundamental changes in the way it operates. Such changes may even affect the number of days that the GPL remains open.
11. **Increase in Collections for EMS Services:** The Greenburgh Police Department ("GPL") bills for Emergency Medical Services (EMS) for transport to the hospital. It currently collects \$1 million per year from such billing out of a total billed of \$1.8 million. Under the current procedures the Town sends two letters requesting payment. After comparing the Town's procedures with those of other municipalities, the GBOC is recommending that there be a third letter sent from the Town Attorney urging individuals to pay their bill. This letter would be copied and sent by the company that handles EMS billing. The GBOC recommended that an additional collection of \$150,000 be budgeted.

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12. **Increase Oversight Over Town Fiscal Practices:** The Supervisor under law has the authority to hire staff to enhance his ability as town treasurer⁸. This will enable him to oversee the finances for the individual agencies in order to generate savings and greater efficiencies in the delivery of services to the public. A qualified, professional internal auditor should be hired. In addition, any other personnel needed shall provide accountability and transparency in each department's finances. These individuals should work closely with the comptroller and the agency chiefs.
13. **Reducing Use of Outside Consultants:** It was recommended by the Town Attorney to carefully examine the use of outside consultants for legal cases. Approximately \$175,000 could be saved by allowing greater use of in-house representation for litigation per the Town Attorney. This could be achieved by having a panel of three of the Town Attorneys reviewing and recommending which cases demand outside council.
14. **Reduction in Town Appropriation for Nature Center:** The GBOC suggested to the Town Supervisor to see if he could negotiate with the Greenburgh Nature Center ("GNC"), which is guaranteed money by contract, to explore the possibilities of reducing expenses. This resulted in a reduction of expense appropriations of \$26,176 from the 2011 Adopted Budget, which was agreed to by the GNC. This approach has never been taken before.
15. **Increase Number of Working Days in Police Contract:** Recommend increasing the number of contractual working days in the police collective bargaining agreement from 248.8 days to 260 days; this would result in having an incremental 6 full-time equivalent police officers without increasing headcount or compensation expense; the fully loaded compensation equivalent is \$868,324 (\$141,676 fully loaded salary and benefits per officer in 2011 times 6.1)
16. **Reduction in Town Appropriation for Hartsdale Parking District:** The Town Entire budget reflects a \$79,000 appropriation to the Hartsdale Parking District ("HPD") to pay for parking enforcement officers' compensation for on and off parking meters and non-metered parking areas located within the boundaries of the HPD.; this arrangement is pursuant to Article 5, § 460-30 'Management of on- and off-street meters' of the Town Code⁹; it is recommended that the Town Board abolish this requirement from the Town Code and that the HPD fund its own enforcement officers and pay for them from its own revenue stream; the Town does not share in any of the parking citation revenue with the HPD; the board of commissioners of the HPD is appointed by the Town Board.
17. **Setting Standards for Scholarships:** Upon an examination of Town Scholarships (for day camp and other activities) it was discovered that there are currently no limits to program

⁸ New York State Town Law, Article 3A, § 52,

[http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=\\$\\$TWN52\\$\\$@TXTWN052+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=27513138+&TARGET=VIEW](http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=$$TWN52$$@TXTWN052+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=27513138+&TARGET=VIEW)

⁹ Greenburgh Town Code, Article 5, § 460-30, <http://www.ecode360.com/6819513#6819515>

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scholarship dollars awarded annually, nor is there a uniform methodology used by Town agencies to grant these scholarships. In order to address these shortfalls, the GBOC highly recommends that a separate fixed line item be created in the budget for any department/agency that grants scholarships. As these scholarships for program participation are currently fully funded from the tax base, the GBOC also suggests that the Town look to private foundations and/or other means to fund these lines in the future. The GBOC urges the Town Supervisor to present a resolution to create an independent body responsible for awarding program scholarships to those in need based upon a uniform set of criteria developed by this committee and approved by the Town Board.

- 18. Replace Legacy Information Management System:** The Town desperately needs to replace its core financial and managerial software solution (ERP- Enterprise Resource Planning) first implemented in 1988. Technology has changed dramatically since 1988 and current ERP solutions better integrate the business process between individual departments. With the implementation of a system that supports the workflow and by reducing the inordinate amount of time spent reentering and validating input data, Town employees can become more focused on performing the business of the Town. Today's data at best lags by two months and needs to be reduced to within a 5-business day timeframe. Having more current data available for reporting will help paint a better picture of where the Town stands at any given point in time. This will also greatly enhance and enable accurate analysis of the Town's future business needs and direction. The GBOC urges Town leadership to embrace a system that would not only increase efficiencies but would provide the level of transparency being demanded by its citizens. *Appendix E* contains a needs assessment conducted by Tyler Technologies, a company focused on providing integrated software and technology services to the public sector. The inclusion of this needs assessment is for informational purposes only and should not be construed as an endorsement of this vendor by the GBOC.

- 19. Make Employees Contribute towards Medical Premiums and Pension Plans:** Based on research conducted by the commission it is out of the norm for local and municipal employers, such as the Town, to pay for most if not all of the cost of medical insurance for its employees. Based on a study conducted by the Bureau of Labor Statistics in March 2009¹⁰, state and local public employers require union employees to pay an average of 19% of medical policy premiums for family coverage and 9% for single plans. It was also noted that while these are nationwide statistics, there are variations across regions with the heavily unionized employees in the Northeast being able to negotiate more favorable terms. Notwithstanding the regional differences, the unions need to make a concerted effort to more closely conform to the national norm. This could save the Town Entire and Town Outside Villages approximately

¹⁰ Bureau of Labor Statistics, Employee Benefits in the United States, March 2009, Page 7 and Page 9
<http://www.bls.gov/ncs/ebs/sp/ebnroo15.pdf>.

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\$325,500 and \$1,468,800, respectively using 2012 medical insurance expense as a baseline¹¹. In addition, modifications to pension plan contributions by employees should be addressed during Union contract negotiations.

¹¹ 2012 medical insurance expense of \$1,707,750 times 19 percent in the Town Entire and medical insurance expense of \$7,730,300 times 19 percent in the Town Outside Villages

Recommendations for 2012 and Beyond

General Recommendations

The recommendations listed below have all been suggested by the GBOC due to their impact on the Town's fiscal practices, the management and organization of the Town government, and the belief that specific Town policies should be reviewed and possibly altered. The GBOC believes that these recommendations will impact all three of these areas. The GBOC has broken down the recommendations in this section by level of urgency. Although the GBOC believes that all of the recommendations are important to be addressed, some have been labeled as "Essential" while others were considered to be either "Very Important" or "Good to Do". The GBOC requests that Town Board act on these recommendations.

Essential

- 1. Consolidation/Sharing/Privatization of Municipal Services:** Look into the viability of the consolidating the Department of Recreation and the Department of Community Services, and look into shared services with other municipalities, and evaluate privatization of certain town services including sanitation and emergency medical services. The consolidation of Bureaus within the Department of Public Works such as the Sewer and Water Bureaus should also be studied for potential savings. It is recommended in January 2012, a separate citizens groups be formed to look into the viability of these options. With the knowledge gained by its members throughout the 2012 budget process and through discussions with agency heads over its cost structure and operations, it would be recommended that candidates for these citizen groups be recruited from the GBOC in addition to recruiting from the outside.
- 2. Study privatizing Maintenance and Repair:** Agencies outside of Town Hall (e.g. Parks ad Recreations, the Community Center, the Library, the Police Department, the Court House) that utilize services from the Department of Public Works to provide cleaning services should study the possibility of privatizing those services in order to reduce costs. The GBOC recognizes that the use of outside services for maintenance and repair of Town owned buildings would necessitate a negotiation and change of current union contracts.
- 3. Multi-year financial planning:** The Town must set long-term priorities and work towards goals rather than making choices based on the current climate. The Town is currently undergoing fiscal challenges and long-term financial planning can help Town administrators and residents prioritize program spending. Through long-term financial planning, the Town can also mitigate the use of 'rainy day' funds and only use them during times of emergency. The GBOC is recommending a more proactive approach to multi-year financial planning.

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4. **Legislative Changes:** Examine State and County for changes in legislation that would produce greater savings for the Town. Actively pursue changes in legislation that would either reduce costs or increase revenues.

Very Important

5. **Implement zero-based budgeting:** Zero-Based budgeting is a process that begins with an annual re-thinking and prioritizing of residents' service needs for the coming year. This will identify any new needs as well as services, which can and should be scaled back or eliminated. The second phase identifies the minimal number of employees, pieces and types of equipment and other resources required to provide these services. Upon completion, the second phase becomes the basis for budgeted expenses. This is in sharp contrast to the current system, whereby the agencies begin the budgeting process with the numbers from the prior year and then begin to trim expenses around the edges.
6. **Welcome New Businesses:** Create a small inter-agency to streamline processes for new businesses locating into the Town. This group should reach out to County and State agencies, which are designed to offer incentives to relocate businesses. They will be available to assist in fast-tracking applications for building, zoning, and planning.
7. **Study Camp Subsidizing:** Formally determine whether and why the Town needs and/or wants to subsidize its summer camps and modify the program accordingly. For example, the camps may be valued as a safety net for at-risk youth and secondarily as a bonus for residents with the means to pay full price. This explicit summer camp policy should use one Town-wide set of definitions for those, if any, that will be subsidized and the appropriate amount of each subsidy. In addition, subsidized expenditures must be tied to the goal(s) of this policy. For example, a goal of keeping at-risk youth off the streets would most likely not require subsidized airline travel or the building of new pools at every camp location. This recommendation includes, but is not limited to camps run by Parks and Recreation, the Police Department and the Department of Community Resources.
8. **Encourage Direct Fundraising and Use of Volunteers:** In an effort to reduce taxpayer funding of specific departments and agencies, it is suggested that the Department of Parks and Recreation, Department of Community Resources, the Library, the Nature Center, and the Police Department increase their efforts to fundraise from outside sources. Corporate sponsorships should be explored and each department should be responsible for set fundraised amounts each budgeted year. Advisory Boards should assist with both fundraising and reaching out to the community for volunteer services. Grant monies should be actively pursued.

Good to Do

9. **Usage-based fees:** Enhance revenue through increase of fees based upon usage. Agencies should report to the Town Board and Supervisor twice-yearly regarding fees from surrounding municipalities in order to benchmark where the Town stands in comparison to other communities for competitive reasons.
10. **Salary Reviews:** A review of the salary levels for agency chiefs, deputies, elected officials, and employees, in general, is suggested. Salaries should be benchmarked against those in similar municipalities in Westchester County.
11. **Police and Town Justice Facilities:** Both the Police and the Town Justice Court has outgrown their existing facilities. Additionally both buildings are in disrepair. The GBOC recommends a study and evaluation of needs to determine whether it would be more cost effective to replace both buildings or if another solution can be identified.
12. **Personnel Oversight:** Standard operating procedures and general guidelines need to be documented, centralized, and made readily available. Metrics for each job title must be developed and implemented. Performance should be evaluated based upon a set of criteria not as yet established. Without fail, reviews of all new employees must be done in the fiftieth week of employment in order to determine whether the employee should remain with the Town. The Town Board and Supervisor should conduct annual reviews of the department chiefs to see if they are evaluating the personnel who work in their departments. If it is found that personnel are not performing their jobs by standards set by the agencies, then action up to and including termination should be taken, provided that it conforms to civil service procedures.
13. **Excess Revenues:** Any revenues realized in excess of those foreseen in the budget should not be used to reverse cutbacks recommended by the commission. It is suggested by the commission that these revenues be used further reduce the overall tax burden to the residents of the Town.

Agency Specific Recommendations

During the course of the work performed by the member of the GBOC and related conversations with agency heads there were some ideas that were brought up to the GBOC membership at-large to improve the fiscal and operational performance of Town agencies. While some of these recommendations need to be subjected to in-depth diligence and feasibility assessment, the GBOC believed it was appropriate to highlight some of these goals and objectives for enhancing revenue/reducing program costs.

Assessor's Office

- 14. Establish fee for filing grievance petitions:** Tax grievances have increased drastically in the past three years. It is suggested that upon filing an appeal, any property owner or designated representative of the owner shall pay a nominal fee to cover the cost of processing of the grievance. A fee of \$50 per grievance filing would generate \$182,500 based upon the number of grievances (3650) filed in 2011. The GBOC recommends pursuing any legislative changes necessary to initiate such a fee.
- 15. Establish retroactive taxes for building without permits:** Currently, residents who build without permits face fines and are advised to obtain a permit after the fact. The GBOC recommends that any property owner that has been issued a fine for building without a permit, should not only have their future tax liability adjusted but should also be charged the retroactive taxes that would have been collected by the Town had the property been reassessed following the improvement when it was originally completed. The reassessment fee should be retroactive to an arbitrary period of time to be determined by the Town Board. The added tax liability should be retroactively adjusted against prior tax billings.
- 16. Processing of foreclosures:** Foreclosures must be processed in a timelier manner so that the Town can resell the properties and collect on tax monies owed. Currently foreclosures are not acted upon within a reasonable time period.

Building Department

- 17. Cell Towers/Antennas:** During the GBOC's discussions with the Buildings Department it was learned that New York State Law permits cell phone towers to be installed on any Town property. Further, the GBOC's investigations show that such towers need not be eyesores, but rather come in many sizes and shapes. Other municipalities in areas around the Town receive revenues of over \$100,000 annually from cell tower rental fees. The Building Department is enthusiastic about pursuing this source of potential revenue, and the GBOC believes that this potential source of revenue should not be ignored.

Department of Community Resources

18. **Review program attendance:** In order to determine whether individual programs are viable or not, they should be analyzed on an on-going basis. It is suggested that educational programs as well as enrichment programs such as SAT & ACT preparation courses should be added.
19. **Partnerships with Colleges and Businesses:** The GBOC suggests that the Department of Community Resources partner with local colleges and business to develop career internship programs that would introduce participants (ages 16-21) to career possibilities as well as offer intern placement in the community center to support business needs. College fairs could be held at the Theodore D. Young Community Center, for a rental fee, to expose residents to various opportunities.

Parks and Recreation

20. **Tennis Fees:** Consider higher fees on non-resident tennis players. Raise fees to the lower of (a) the maximum amount that will not significantly decrease usage or (b) the amount needed to break-even on tennis operations. Tennis subsidies are primarily a highly valued onus paid to Greenburgh resident tennis players. This recommendation addresses the high usage by non-resident tennis players, who are not entitled to subsidies. It is important to avoid significant non-resident usage decreases because they are residents' tennis companions.

Court

21. **Acceptance of Credit Cards for payment of fines:** Currently the Town has limited payment options. Allowing payment by credit card at the window as well as the current methods of credit card by fax would be beneficial to the Town and allow motorists more flexibility.
22. **Mediation:** The use of mediation will drastically reduce the workload of the Town prosecutor, as well as the number of conferences. The mediators may be obtained on a pro-bono basis if the Town reaches out to the Bar Association or the local mediation societies.
23. **Move cases to Town Hall:** Landlord/Tenant issues and/or Municipal Violations could potentially be moved to an unused area Town Hall. Moving specific hearings to another location would not only allow for the actual courtroom to be used to litigate traffic trials and criminal matters, but it would allow for a continuation of Town services at very little realized cost.
24. **Install new telephone answering system:** A new system that prompts callers and directs them to the appropriate department would greatly enhance productivity within the Court Administrator's office. Currently all of the court's employees answer the phone and redirect

calls to their colleagues as they come in. This takes that employee away from his/her duties for that period of time. A system directing calls to the appropriate areas does not disrupt the office productivity.

Library

25. **Address building engineering issues:** The GBOC recommends a quick resolution of claims against the builder because potential compensation to the Town will diminish over time. In addition, the uncertainty regarding these claims appears to have limited the Town's ability to quickly repair the Library building. Issues regarding the improvement of energy efficiency through actions as simple as applying a heat reflective film to the windows and installing ceiling fans should be addressed immediately. Refer to *Appendix D* Engineering Report for further suggestions.

Police & Constables

26. **Reduce the health insurance Opt-Out incentive:** Many municipalities throughout the County have an opt-out clause in their contracts. However, that opt-out clause allows for an incentive range between \$1000 and \$2500. The Town's opt-out incentive is much higher, in the range of \$9000. There is a potential for significant, real dollar, savings if the incentive is lowered to an amount comparable to other municipalities in the County.
27. **Uniform allowance:** Ask the GPA to provide a "giveback" of their uniform allowance under collective bargaining. The uniform allowance "giveback" would have to be negotiated with the GPD's union representatives and the Town. However, the union has been extremely receptive to cost savings ideas and has expressed a willingness to meet with the Town.
28. **Reduce Overtime:** Cut back on police community affairs events that require overtime to staff. This cutback could save the Town approximately \$8,000 annually. The GPD could solicit corporations for "naming" rights to some of these events. The donations could be used to fund any necessary officers and the actual cost of the program and/or event.
29. **Coordinate prisoner transport with the Courts:** Coordinate with the Town Justices and Court Administrator when prisoners will be transported from the county jail to the local court for hearings. Typically the prisoners are transported by the GPD to the Court for hearings, trials, etc. On many occasions the hearings are spread out throughout the court's daily calendar. This requires police presence for security and prisoner watch for quite a number of hours on an overtime basis. Strict enforcement by the justices as to hearings and attorney/client meetings could drastically reduce the amount of time the prisoners remain in the Town's custody.
30. **Increase Towing Fees:** Impound fees for the Town is amongst the lowest in the County. Increasing the initial towing fees and the daily storage rates may allow for a decent increase in

revenue. Many of the larger police departments charge approximately \$100 for the initial tow plus \$35 per day storage.

31. **Study the feasibility of a 10-hour tour chart:** The union is very receptive towards this study. They have done some of the homework as to its implementation and feasibility. With proper scheduling and overlapping of officers, an increased workday will provide the same level of professional police services and may play a significant role in patrol related overtime reductions. The City of White Plains moved to a 12-hour chart a number of years ago and it has proven to be a positive move for the City.

Public Works

32. **Sewer Fees:** The GBOC recommends that the Consolidated Water District No. 1 (which is an entity separate from the Town Entire and Town Outside Villages funds) institute a user based sewer fee, based on the corresponding water usage. The revenue generated from the sewer fee should offset any expenditure associated with providing the service to Consolidated Water District No. 1 customers. Other municipalities in Westchester are currently charging sewer fees and research indicates that Scarsdale is considering instituting one as well.
33. **Increasing Revenue:** The Town should be active in competitive bidding for solid waste disposal services from businesses (such as restaurants) within the unincorporated area of the Town.
34. **Capital Infrastructure Projects:** The Drinking Water State Revolving Fund (DWSRF) provides subsidized low interest rate funding for construction of eligible water system projects. These projects cover drinking water infrastructure improvements such as treatment plants, distribution mains, and storage facilities. Grants should be actively pursued and projects that have received grant monies should be completed so that grant funding is not lost. These are grants which would be pursued by the Consolidated Water District No. 1, and not by the Town Entire or Town Outside Villages. Notwithstanding the entity that benefits from the grant, it benefits the residents of the Town.

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Purchasing

35. **Leasing:** It is suggested that the feasibility of leasing printers and copiers may be a cost saving opportunity for the Town.
36. **Surplus Equipment, Supply and Materials Database:** Currently, there does not exist a centralized database for equipment, supplies and materials. Excess in any given department could be used to offset needs in another area. The GBOC urges the Town to establish such a database in order to control resources and provide transparency.
37. **Security cameras at the gas pumps:** Several years ago security cameras were installed at the Town Gas Pumps in order to regulate and control the use of fuel. Currently, the security cameras are inoperable. The GBOC urges the Town Board to oversee the repair and maintenance of these cameras.
38. **Receiving Procedures:** In order to verify quantity and specifications when merchandise is received by someone other than the person placing the order it is recommended that specific receiving procedures be implemented throughout the Town. Currently, there are no such procedures in place.
39. **Food purchasing for prisoners:** To date, all food purchasing for prisoners has been assigned rather than bid for. It is suggested that a bid be placed annually for food service to prisoners.

Town Clerk

40. **Town Website:** There should be a thorough examination of how the Town website can be made more consumers friendly. The website should make available to residents all application forms for licenses and permits.
41. **Filming Industry:** An effort should be made to attract the filming and advertising industry to the Town. Each application for filming brings a fee of almost \$600. Filming for television, movies, and commercials should be actively pursued.
42. **Additional Fees:** Research of fees throughout Westchester indicates that other municipalities are charging and collecting fees tow truck operators and auctioneers. The GBOC suggests that the Town do the same.
43. **Quality of Life Survey:** In an effort to better service the residents of the Town, the GBOC urges the Town Clerk's Office to perform an annual quality of life survey to quantify the value residents place on services. The results to this survey should then be used to prioritize spending and revenue sources for upcoming budgets.

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Town Comptroller

44. **Financial Reporting:** Develop layman-friendly financial reporting to better enable the transparency of the town's expenditures and practices. Establish a budget development process with a timetable to avoid financial "surprises". Quarterly budget, forecast, and actual reviews should be done with the Agency heads and the Town Board.
45. **Study Service Providers:** Investigate the selection process for insurance carriers, banks, cable, telephone, Internet and cell phone service. Costs for services should be reviewed annually. Medical insurers should be reduced to either one or two in order to reduce administrative costs.

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2012 Tentative Budget

Overview

A recommended budget (“GBOC Recommended Budget”) was submitted to the Town Supervisor on October 3rd well in advance of the submission to the Town Clerk of a tentative budget (“Tentative Budget”) by October 30th as required under Town Law¹². On or before, November 10th, the Town Clerk is required to present the budget to the Town Board¹³. The Town Board, under law, can revise the Tentative Budget prior to a public hearing on or before December 10th. By December 20th the budget must be adopted¹⁴.

The GBOC membership is pleased that, for the most part, the Town Supervisor accepted the GBOC Recommended Budget. The Tentative Budget maintains essential core municipal services, preserves current fund reserve balances, and closes a projected Town Entire and Town Outside Villages fund budget deficit of \$1.6 and \$10.1 million, respectively. The Tentative Budget was balanced through a combination of (i) reductions in contingency appropriations which instills fiscal discipline and reduces the necessity of the Town agencies to tap into these funds to cover budget overruns, (ii) a continuation of the wage freezes (other than step-increases) for Town employees represented by the CSEA and the Teamsters, (iii) revenue enhancements, and (iv) agency expenditure reductions, which include reductions that impact almost every single department with the exception of employees represented by the GPA which have contractual increases. The GBOC worked with agency heads to reduce program costs and increase revenues by \$1.5 million and \$3.9 million in the Town Entire and Town Outside Villages funds, respectively. These savings include the elimination of 16 full-time equivalent (FTE) positions resulting in personnel cost savings of \$1.4 million (\$1.0 million in salaries plus an estimated \$0.4 million in employee benefits, such as medical premiums and retirement contributions). These headcount reductions can be averted if the CSEA and Teamsters agree to concessions on medical benefits.

There were some recommendations that were (i) not accepted by the Town Supervisor in whole or in part, (ii) further reduced by the Town Supervisor and accepted by the GBOC, or (iii) modified as improved information became available during budget reconciliation process with Bart Talamini, Town Comptroller, and other Town administrators, and the changes accepted by the GBOC. For full disclosure, *Appendix A* contains a comparison of the Tentative Budget and the GBOC Recommended Budget. Since most of the recommendations were accepted, this report makes periodic references to

¹² 2012 Tentative Budget from Town of Greenburgh website

<http://www.greenburghny.com/Documents/2012%20Tentative%20%20Budget.pdf>

¹³ New York State Town Law, Article 8, § 106

<http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=%%TWN106%%@TXTWN0106+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=27513138+&TARGET=VIEW>

¹⁴ New York State Town Law, Article 8, § 109

<http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA=%%TWN109%%@TXTWN0109+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=27513138+&TARGET=VIEW>

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the Tentative Budget submitted by the Supervisor. Only in cases that are worth highlighting will references in the body of the report be made to the GBOC Recommended Budget.

Table 1: 2007- 2012 Revenues, Expenditures, Surplus (deficit), Unrestricted, Unreserved Fund Balance

	Actual				Adopted	Estimated	Tentative
	2007	2008	2009	2010	Budget 2011	2011	Budget 2012
Town Entire							
Revenues and Other Sources	\$15,158,627	\$12,405,364	\$10,253,653	\$11,518,990	\$15,729,733	\$16,421,866	\$15,890,678
Expenditures and Other Uses	\$13,545,987	\$14,383,410	\$13,747,154	\$13,377,758	\$15,729,733	\$15,427,586	\$15,595,045
Surplus (Deficit)	\$1,612,640	(\$1,978,046)	(\$3,493,501)	(\$1,858,768)	\$0	\$994,280	\$295,633
Unrestricted Fund Balance	\$8,860,836	\$9,233,196	\$8,589,716	\$10,053,962	\$10,053,962	\$11,048,242	\$11,343,875
Unrestricted Fund Balance % of Expenditures	65.4%	64.2%	62.5%	75.2%	63.9%	71.6%	72.7%
Town Outside Villages							
Revenues and Other Sources	\$51,557,100	\$59,480,536	\$61,077,692	\$65,108,270	\$65,263,820	\$64,443,024	\$64,796,999
Expenditures and Other Uses	\$56,270,979	\$57,935,070	\$58,442,178	\$61,609,456	\$67,990,501	\$65,537,879	\$66,595,959
Surplus (Deficit)	(\$4,713,879)	\$1,545,466	\$2,635,514	\$3,498,814	(\$2,726,681)	(\$1,094,855)	(\$1,798,960)
Unrestricted Fund Balance	\$5,967,087	\$7,165,753	\$10,240,580	\$13,737,896	\$11,011,215	\$12,643,041	\$10,844,081
Unrestricted Fund Balance % of Expenditures	10.6%	12.4%	17.5%	22.3%	16.2%	19.3%	16.3%

The Tentative Budget for the Town Entire and Town Outside Villages is \$15.6 million and \$66.6 million, respectively. Compared to the 2011 budget of \$15.7 million and \$68.0 million, appropriations are down by \$0.1 million and \$1.4 million, respectively. This sequential reduction is attributed to program cost savings, and the reduction of the contingency appropriations, which include CSEA and Teamsters wage freezes. Compared to the 2011 Adopted Budget of \$15.7 million and \$68.0 million, appropriations are expected to come in lower than expected by \$0.3 million and \$2.5 million to \$15.4 and \$65.5 in the Town Entire and Town Outside Villages, respectively. This is attributed to program cost savings, lower than expected tax certioraris, claims, the reversal of the contingency appropriation, which is not expected to be needed, offset by unanticipated appropriations to the highway fund. This is attributed to program cost savings, lower than expected tax certiorari claims, the reversal of the contingency appropriation, which is not expected to be used, offset by unanticipated appropriations to the highway fund.

The Town Entire is expected to add \$295,000 to its fund balance in 2012 compared to building up its fund balance by \$994,000 in 2011. The Town Outside Villages is expected to rely on \$1.8 million of fund balance in 2012 after expecting to use up \$1.1 million in 2011, which is down from the \$2.7 million it had originally projected to use. Since 2008, the Town Outside Villages fund has been building up its fund balance and in 2011 it started to tap into it.

The anticipated unreserved, unrestricted fund balance expected at the end of 2012 is \$11.3 million and \$10.8 million, representing 72.7% and 16.3% of expenditures for the Town Entire and Town Outside Villages, respectively. The projected unreserved, undesignated fund balance is in compliance with the Town's Financial Goals and Policies adopted by Town Board Resolution on December 17, 2007. Under this policy there is the requirement that the unreserved, undesignated fund balance be no less than 8%

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or greater than 16% of the Town Outside Villages budgets¹⁵. Based on the GBOC projections for 2012, it is expected to exceed the ceiling prescribed by Town policy. Also under its own policy the Town is required to provide a contingency appropriation of no more than 4% of the Town Entire and Town Outside Villages operating budgets. The contingency for 2012 was \$150,000 and \$200,000, which represented 1.0% and 0.3 % of the Town Outside and Town Outside Villages budgets, respectively. This was done for the purpose of instilling fiscal discipline by reducing the ability on the part of Town agencies to tap into these funds to cover budget overruns.

The Tentative Budget complies with the property tax cap enacted into law on June 24, 2011 by the New York State Legislature and signed by New York Governor Andrew Cuomo restricting the tax levy increase from the prior fiscal year to no more than 2 percent, or the rate of inflation, whichever is lower¹⁶. The tax cap is applicable to the tax levy and not the property tax rate. As such, it does not give consideration to reductions in the assessed value of real property and allows for tax levy limit exclusions as it relates to increases in pension costs. With these considerations, the increase in the tax rate is expected to be 3.5% and 3.2% for property owners in the Town Entire and the Town Outside Villages, respectively. The increase may come as a surprise to property owners when they receive their tax bills next year.

¹⁵ See Town Financial Policies and Goals. See Section 3.1 towards the end of the document.

<http://www.greenburghny.com/FCpdf/%246%2C080%2C000%20FINAL%20Bonds%20Town%20of%20Greenburgh.pdf>

¹⁶ Property Tax Cap Legislation, Chapter 97 of the Laws of 2011,

<http://www.osc.state.ny.us/localgov/realprop/pdf/parta-chapter97.pdf>

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Table 2: 2009 – 2011 Property Tax Levy, Tax Rates, and Assessed Valuations

	2009 (B)	2010 (B)	2011 (B)	2012 (E)
Town Entire				
Tax Levy	\$ 2,680,330	\$ 4,376,261	\$ 8,010,232	\$ 8,203,671
Yr-o-Yr % change	9.3%	63.3%	83.0%	N/A
Assessed Valuation	579,662,905	572,073,605	558,189,911	552,276,828
Tax Rate - Town Entire	\$ 4.62	\$ 7.65	\$ 14.35	\$ 14.85
Yr-o-Yr % change	9.5%	65.4%	87.6%	3.5%
Budget Surplus (shortfall)				\$ 295,633
Town Outside Villages				
Tax Levy	\$ 47,908,837	\$ 49,464,657	\$ 48,259,530	\$ 49,222,590
Yr-o-Yr % change	6.5%	3.2%	-2.4%	N/A
Assessed Valuation	314,374,429	308,923,736	299,751,833	296,226,906
Tax Rate - Town Outside	\$ 152.39	\$ 160.12	\$ 161.00	\$ 166.17
Tax Rate - Town Entire	<u>\$ 4.62</u>	<u>\$ 7.65</u>	<u>\$ 14.35</u>	<u>\$ 14.85</u>
Total Tax Rate	\$ 157.02	\$ 167.77	\$ 175.35	\$ 181.02
Yr-o-Yr % change	7.4%	6.4%	4.3%	3.2%
Budget Surplus (shortfall)				\$ (1,798,960)

The GBOC believes that the budget reflects the appropriate and affordable mix of services and programs that the residents can afford and that the Town has control over. It also continues to provide a safety net to those in the Town who are less fortunate. The current economic environment reflects lower property tax assessments, rising tax certioraris, rising retirement contributions and medical insurance premiums. These expenses continue to eat away at any targeted cost reductions and revenue enhancements. What the GBOC has attempted to do is merely a first step in removing the onerous tax burden on the residents of the Town while still maintaining the services that make the quality of life in the Town special.

Town Entire Budget

Agencies within the Town Entire fund provide services that benefit both the residents in the incorporated Villages of the Town and the unincorporated area of the Town. These services include vital support functions such as the supervisor's office, town board, town court, town attorney, and the assessor's office, and emergency medical services supported by the police department. These core services are supported by revenue sources that include property taxes, mortgage taxes, fines and forfeitures from the Town's share of traffic citations, rental income from Town owned properties, and probability weighting the potential proceeds from the sale of Town owned property. In 2011, the Town had budgeted proceeds from the sale of property which did not come to fruition. So while the Town's Tentative Budget reflects the sale of such properties, it should be noted that it is not a distressed situation, and should not sell the property at a price which is not comparable to other similar properties. For the revenues, other than property tax revenue which is what is needed to balance the budget, the GBOC relied on the representations of Town management.

The Town Entire's revenue reflected in the Tentative Budget is \$15.9 million up from the \$15.7 million in the 2011 Adopted Budget. The Town Entire's revenues in the Tentative Budget reflects the loss of rental income from WestHELP Greenburgh, which provides housing to 108 homeless families with school-aged children, was not going to recur in 2012. This amounted to \$0.9 million loss of revenue from 2011. This is offset by rental income on new properties. The Tentative Budget also reflects \$400,000 of incremental fines and forfeitures revenue being processed by the Town justice court. This represents the processing of a backlog of traffic and parking citations and just doing a more efficient job in processing. The newly appointed court administrator represented to the GBOC that this increase was reasonable based on where their collections are to date and changes that have or are expected to occur in some of its operational practices. The sustainability of this revenue would also depend on the tone set by the three judicial candidates who were recently elected and who are scheduled to take office in January 2011 (current Town Justice Arlene Gordon-Oliver, Delores Scott Brathwaite, and Walter Rivera).

The Town Entire's expenditures reflected in the Tentative Budget are \$15.6 million down from \$15.7 million in the 2011 Adopted Budget. The Tentative Budget reflects increased employee benefits of \$0.3 million, CSEA and Teamsters step-increases of \$0.2 million, property tax receivable bad debt reserve of \$0.5 million and other agency cost increases of \$0.2 million, offset by agency cost reductions of \$0.4 million, lower contingency appropriations of \$0.5 million, lower costs to defend against claims against the Town of \$0.2 million, and other reductions of \$0.2 million.

The following table summarizes the Town Entire revenues and expenditures from 2007 through 2012 in the format prescribed by the New York State Comptroller's Office.

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Table 3: Town Entire 2009- 2012 Revenues, Expenditures, Surplus (deficit), Unrestricted, Unreserved Fund Balance – New York State Comptroller’s Office Format

	Yr-o-Yr Change						
	2009	2010	Budget 2011	Estimated 2011	Projected 2012	2011 Estimate 2011 Budget	2012 Budget 2011 Budget
Revenues							
Real property taxes	2,680,330	3,305,280	8,010,232	8,010,232	8,203,671	-	193,439
Other tax items	1,905,552	2,386,169	1,851,000	2,289,989	2,395,722	438,989	544,722
Non-property taxes	-	-	-	-	-	-	-
Departmental income	113,528	121,568	133,600	140,427	109,075	6,827	(24,525)
Intergovernmental charges	-	-	-	17,530	40,000	17,530	40,000
Use of money and property	1,513,851	1,490,792	1,164,320	1,155,203	388,070	(9,117)	(776,250)
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	1,366,378	1,304,753	1,500,000	1,900,000	1,900,000	400,000	400,000
Sale of property and compensation for Loss	-	-	557,000	-	250,000	(557,000)	(307,000)
Interfund revenues	84,560	84,560	174,560	174,560	84,560	-	(90,000)
State aid	2,057,820	2,473,312	1,911,157	2,403,317	2,208,880	492,160	297,723
Federal aid	-	-	50,000	40,000	40,000	(10,000)	(10,000)
Bond Anticipation Notes	-	-	100,000	-	-	(100,000)	(100,000)
Miscellaneous	531,634	352,556	277,864	290,608	270,700	12,744	(7,164)
Total Revenues and Other Sources	10,253,653	11,518,990	15,729,733	16,421,866	15,890,678	692,133	160,945
Expenditures							
Current:							
General government support	7,344,527	6,722,825	7,506,548	7,794,005	7,850,040	287,457	343,492
Public safety	982,343	1,065,858	1,013,451	1,120,609	1,041,938	107,158	28,487
Health	833,808	892,081	934,456	940,052	954,802	5,596	20,346
Transportation	-	1,581	5,000	25,000	5,000	20,000	-
Economic opportunity and development	600	600	600	600	600	-	-
Culture and recreation	359,350	341,492	381,468	342,466	301,714	(39,002)	(79,754)
Home and community services	-	-	-	-	-	-	-
Employee benefits	2,134,772	2,211,732	3,037,716	3,018,360	3,320,895	(19,356)	283,179
Debt Service (Principal and Interest)	1,434,568	1,434,310	1,460,788	1,460,788	1,446,921	-	(13,867)
Insurance recoveries	-	-	-	-	-	-	-
Interfund Transfers, net	657,186	707,279	1,389,706	725,706	673,135	(664,000)	(716,571)
Total Expenditures and Other Uses	13,747,154	13,377,758	15,729,733	15,427,586	15,595,045	(302,147)	(134,688)
Surplus (Deficit)	(3,493,501)	(1,858,768)	-	994,280	295,633	994,280	295,633
Budgetary Reserves							
Fund Equity, Beg. of Year	20,118,069	16,624,568	14,765,801	14,765,801	15,760,081	-	994,280
Fund Equity, End of Year	16,624,568	14,765,801	14,765,801	15,760,081	16,055,714	994,280	1,289,913
Restricted Fund Balance	8,034,852	14,765,801	14,765,801	14,765,801	14,765,801	-	-
Unrestricted Fund Balance	8,589,716	10,053,962	10,053,962	11,048,242	11,343,875	994,280	1,289,913
Unrestricted Fund Balance % of Expenditures	62.5%	75.2%	63.9%	71.6%	72.7%	N/A	N/A

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Table 4: Town Entire 2010 – 2012 Expenditures by Cost Center —Grouped using New York State Comptroller's Office Categories

Code	Department	FY 2010 Actual	FY 2011 Budget	FY 2011 Projections	FY 2012 Recommendend	Variance with	Variance with	Percentage Positive (Negative)
						FY 2011 Projections	FY 2012 Recommendend	
1010	Town Council	117,675	116,378	117,107	117,153	(729)	(775)	-1%
1110	Town Justices	1,107,189	1,335,453	1,340,856	1,365,304	(5,403)	(29,851)	-2%
1220	Supervisor	197,023	196,108	198,663	276,108	(2,555)	(80,000)	-41%
1315	Town Comptroller	679,504	716,750	710,000	716,430	6,750	320	0%
1320	Independent Auditor	76,820	79,569	76,820	76,820	2,749	2,749	3%
1330	Tax Collection	237,105	243,503	237,131	244,103	6,372	(600)	0%
1345	Purchasing Dept	168,557	170,863	153,685	154,999	17,178	15,864	9%
1355	Assessor	714,808	718,420	747,818	720,982	(29,398)	(2,562)	0%
1410	Town Clerk	309,039	306,097	279,056	279,422	27,041	26,675	9%
1420	Town Attorney	895,596	1,081,541	1,009,743	957,151	71,798	124,390	12%
1440	Town Engineer	45,921	45,921	45,921	45,921	-	-	0%
1450	Elections	174,879	182,530	182,445	188,450	85	(5,920)	-3%
1490	Public Works Administrati	453,837	480,016	480,016	474,047	-	5,969	1%
1610	Central Services	691,304	795,454	743,204	705,157	52,250	90,297	11%
1680	Central Data Processing	477,220	507,545	489,545	507,143	18,000	402	0%
1910	Unallocated Insurance	151,921	176,400	154,916	163,000	21,484	13,400	8%
1920	Municipal Assoc Dues	4,150	4,000	4,000	4,100	-	(100)	-3%
1930	Judgement & Claims	174,168	300,000	173,000	200,000	127,000	100,000	33%
1950	Taxes	40,658	42,000	141,079	144,500	(99,079)	(102,500)	-244%
1989	Special Items	5,451	8,000	509,000	509,250	(501,000)	(501,250)	-6266%
General government support		6,722,825	7,506,548	7,794,005	7,850,040	(287,457)	(343,492)	-5%
3120	Police & Constables	172,032	12,099	96,539	10,785	(84,440)	1,314	11%
3989	Other Public Safety	2,169	-	2,200	2,400	(2,200)	(2,400)	#DIV/0!
3123	Police SWAT	129,378	159,934	174,014	166,377	(14,080)	(6,443)	-4%
3310	Traffic Control	354,393	422,185	430,725	419,040	(8,540)	3,145	1%
3320	Hartsdale Public Parking	73,692	76,000	76,435	79,000	(435)	(3,000)	-4%
3510	Control of Animals	310,711	321,412	320,625	325,361	787	(3,949)	-1%
3640	Civil Defense	23,483	21,821	20,071	38,975	1,750	(17,154)	-79%
Public Safety Total		1,065,858	1,013,451	1,120,609	1,041,938	(107,158)	(28,487)	-3%
4210	Narcotics Guidance Council	20,000	20,000	20,000	20,000	-	-	0%
4540	Advanced Life Support	872,081	914,456	920,052	934,802	(5,596)	(20,346)	-2%
Health Total		892,081	934,456	940,052	954,802	(5,596)	(20,346)	-2%
5120	Highway Item II-Bridge Main	1,581	5,000	25,000	5,000	(20,000)	-	0%
Transportation Total		1,581	5,000	25,000	5,000	(20,000)	-	0%
6510	Veterans Services	600	600	600	600	-	-	0%
Economic Opportunity & Dev		600	600	600	600	-	-	0%
7010	Council on Arts	53,247	52,402	52,402	-	-	52,402	100%
7020	Recreation Administration	183,625	210,912	181,010	189,827	29,902	21,085	10%
7330	30 Manhattan Ave	100,296	103,220	104,220	106,678	(1,000)	(3,458)	-3%
7510	Historian	4,324	14,934	4,834	5,209	10,100	9,725	65%
8710	Conservation	-	-	-	-	-	-	0%
Culture & Recreation Total		341,492	381,468	342,466	301,714	39,002	79,754	21%
9000	Employee Benefits	2,211,732	3,037,716	3,018,360	3,320,895	19,356	(283,179)	-9%
Employee Benefits Total		2,211,732	3,037,716	3,018,360	3,320,895	19,356	(283,179)	-9%
9901	Transfers to other Funds (De	1,434,310	1,460,788	1,460,788	1,446,921	-	13,867	1%
Debt Service Total		1,434,310	1,460,788	1,460,788	1,446,921	-	13,867	1%
9902	Insurance Fund	371,694	450,000	450,000	275,000	-	175,000	39%
6772	Programs for the Aging (Nutr	240,585	275,706	275,706	248,135	-	27,571	10%
1990	Contingent Account	95,000	664,000	-	150,000	664,000	514,000	77%
Interfund transfers Total		707,279	1,389,706	725,706	673,135	664,000	716,571	52%
Grand Total		13,377,758	15,729,733	15,427,586	15,595,045	302,147	134,688	1%

Town Outside Villages Budget

Agencies within the Town Outside Villages fund provide services that the residents of the unincorporated area of the Town. These services include core municipal services police protection, parks and recreation, a community center, library services, street lighting, road repair and maintenance, snow removal, and sanitation. These core municipal services are supported by revenue sources that include property taxes, sales tax, cable franchise fees, EMS user fees, police alarm licenses, building permits and fees, plumbing fees, recreational fees, and grants.

The Town Outside Villages fund revenues in the Tentative Budget total \$64.8 million down from \$67.9 million in the 2011 Adopted Budget. While revenues are up in almost all revenue categories it is being offset by a \$2.5 million bond to fund tax certiorari settlements which the Town now does not expect to pay out based on guidance provided by the Town Assessor and the Town Attorney's office.

The Town Entire's expenditures reflected in the Tentative Budget are \$66.6 million down from \$67.9 million in the 2011 Adopted Budget. The Tentative Budget reflects increased employee benefits of \$2.1 million, GPA contractual increases of \$0.5 million, CSEA and Teamsters step-increases of \$0.1 million and other agency cost increases of \$1.5 million, offset by agency cost reductions of \$1.9 million, lower contingency appropriations of \$0.9 million, and lower tax certiorari claims of \$2.5 million.

The following table summarizes the Town Outside Villages' revenues and expenditures from 2007 through 2012 in the format prescribed by the New York State Comptroller's Office.

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Table 5: Town Outside Villages 2009- 2012 Revenues, Expenditures, Surplus (deficit), Unrestricted, Unreserved Fund Balance – New York State Comptroller’s Office Format

	2009	2010	Budget 2011	Estimated 2011	Projected 2012	Yr-o-Yr Change	
						2011 Estimate 2011 Budget	2012 Budget 2011 Budget
Revenues							
Real property taxes	47,908,837	49,464,657	48,259,530	48,259,530	49,222,590	-	963,060
Other tax items	394,689	422,917	430,000	791,183	758,601	361,183	328,601
Non-property taxes	5,840,684	6,386,203	5,963,000	6,468,000	6,312,000	505,000	349,000
Departmental income	3,409,014	3,551,653	3,113,180	3,321,731	3,429,600	208,551	316,420
Intergovernmental charges	-	-	-	-	-	-	-
Use of money and property	403,007	384,264	376,700	374,900	374,000	(1,800)	(2,700)
Licenses and permits	1,296,157	3,164,815	1,859,000	2,424,500	2,643,000	565,500	784,000
Fines and forfeitures	-	-	-	-	-	-	-
Sale of property and compensation for loss	106,296	89,446	76,600	151,300	55,100	74,700	(21,500)
Interfund revenues	85,472	113,855	1,113,000	1,260,843	134,000	147,843	(979,000)
State aid	577,388	534,993	442,330	516,750	720,603	74,420	278,273
Federal aid	191,347	180,871	320,500	178,000	245,500	(142,500)	(75,000)
Bond Anticipation Notes	-	-	2,500,000	-	-	(2,500,000)	(2,500,000)
Miscellaneous	864,801	814,596	809,980	696,287	902,005	(113,693)	92,025
Total Revenues and Other Sources	61,077,692	65,108,270	65,263,820	64,443,024	64,796,999	(820,796)	(466,821)
Expenditures							
Current:							
General government support	4,109,836	4,128,213	6,483,330	4,336,593	3,996,761	(2,146,737)	(2,486,569)
Public safety	16,467,579	16,969,058	17,643,473	17,654,487	18,006,934	11,014	363,461
Health	36,374	36,374	36,374	36,374	36,374	-	-
Transportation	721,498	781,102	817,866	789,746	810,497	(28,120)	(7,369)
Economic opportunity and development	-	-	-	-	-	-	-
Culture and recreation	7,945,338	7,670,486	7,365,184	7,372,633	6,977,597	7,449	(387,587)
Home and community services	4,961,951	5,196,359	5,484,964	5,275,844	5,264,862	(209,120)	(220,102)
Employee benefits	10,014,813	10,456,198	14,022,572	14,130,464	16,163,593	107,892	2,141,021
Debt Service (Principal and Interest)	5,500,882	6,265,990	6,336,785	6,336,785	6,529,388	-	192,603
Insurance recoveries	(62,037)	-	-	-	-	-	-
Interfund Transfers, net	8,745,944	10,105,676	9,799,953	9,604,953	8,809,953	(195,000)	(990,000)
Total Expenditures and Other Uses	58,442,178	61,609,456	67,990,501	65,537,879	66,595,959	(2,452,622)	(1,394,542)
Surplus (Deficit)	2,635,514	3,498,814	(2,726,681)	(1,094,855)	(1,798,960)	1,631,826	927,721
Budgetary Reserves							
Fund Equity, Beg. of Year	13,550,791	16,186,306	19,685,120	16,186,306	15,091,451	(3,498,814)	(4,593,669)
Fund Equity, End of Year	16,186,306	19,685,120	16,958,439	15,091,451	13,292,491	(1,866,988)	(3,665,948)
Restricted Fund Balance	5,945,726	5,947,224	5,947,224	5,947,224	5,947,224	-	-
Unrestricted Fund Balance	10,240,580	13,737,896	11,011,215	12,643,041	10,844,081	1,631,826	(167,134)
Unrestricted Fund Balance % of Expenditures	17.5%	22.3%	16.2%	19.3%	16.3%	N/A	N/A

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Table 6: Town Outside Villages 2010 - 2012 Expenditures by Cost Center –Grouped using New York State Comptroller's Office Categories

Code	Department	FY 2010 Actual	FY 2011 Budget	FY 2011 Projections	FY 2012 Recommended	Variance with	Variance with	Percentage
						FY 2011 Projections	FY 2012 Recommended	
1410	Town Clerk	4,031	27,585	10,785	14,785	16,800	12,800	46%
1411	Cable TV	143,165	86,954	116,714	134,954	(29,760)	(48,000)	-55%
1490	Public Works Administrat	377,806	416,481	416,481	428,412	-	(11,931)	-3%
1620	Central Services	247,666	263,500	252,255	253,050	11,245	10,450	4%
1910	Unallocated Insurance	490,689	551,250	506,670	531,000	44,580	20,250	4%
1930	Judgement & Claims	2,736,501	5,000,000	2,800,000	2,500,000	2,200,000	2,500,000	50%
1950	Taxes	113,384	111,060	113,498	116,060	(2,438)	(5,000)	-5%
1989	Special Items	14,971	26,500	120,190	18,500	(93,690)	8,000	30%
	General government supp	4,128,213	6,483,330	4,336,593	3,996,761	2,146,737	2,486,569	38%
3120	Police & Constables	16,071,307	16,712,951	16,689,328	17,060,550	23,623	(347,599)	-2%
3126	Police Housing Authority	-	-	-	-	-	-	0%
3620	Safety Inspection Bureau	897,751	930,522	965,159	946,384	(34,637)	(15,862)	-2%
	Public Safety Total	16,969,058	17,643,473	17,654,487	18,006,934	(11,014)	(363,461)	-2%
4020	Registrar of Vital Statistic	2,700	2,700	2,700	2,700	-	-	0%
4060	Environmental Quality Control	-	-	-	-	-	-	0%
4210	Narcotic Guidance Council	33,674	33,674	33,674	33,674	-	-	0%
	Health Total	36,374	36,374	36,374	36,374	-	-	0%
5132	Highway Garage	77,546	75,000	84,800	69,100	(9,800)	5,900	8%
5182	Street Lighting	703,556	742,866	704,946	741,397	37,920	1,469	0%
	Transportation Total	781,102	817,866	789,746	810,497	28,120	7,369	1%
7020	Recreation Administrator	1,520,973	1,586,044	1,562,099	1,537,646	23,945	48,398	3%
7030	Senior Transportation	-	2,600	18,196	23,261	(15,596)	(20,661)	-795%
7050	Rec-Park Maintenance	1,696,464	1,630,215	1,638,675	1,517,176	(8,460)	113,039	7%
7180	Anthony Veterans Park	483,137	468,000	466,681	448,708	1,319	19,292	4%
7190	Nature Center	358,109	365,096	365,096	338,920	-	26,176	7%
7310	Community Center	2,961,489	2,699,929	2,721,636	2,524,820	(21,707)	175,109	6%
7320	Fairview Greenburgh Poc	650,314	613,300	600,250	587,066	13,050	26,234	4%
	Culture & Recreation Total	7,670,486	7,365,184	7,372,633	6,977,597	(7,449)	387,587	5%
8010	Zoning & Planning	365,341	487,088	425,616	379,282	61,472	107,806	22%
8160	Sanitation	4,621,785	4,794,732	4,668,616	4,702,401	126,116	92,331	2%
8610	Rent Subsidy	34,832	55,000	33,468	35,000	21,532	20,000	36%
8710	Conservation	52,683	28,093	28,093	28,093	-	-	0%
8989	Other Community Services	121,718	120,051	120,051	120,086	-	(35)	0%
	Home & Community Servi	5,196,359	5,484,964	5,275,844	5,264,862	209,120	220,102	4%
9000	Employee Benefits	10,456,198	14,022,572	14,130,464	16,163,593	(107,892)	(2,141,021)	-15%
	Employee Benefits Total	10,456,198	14,022,572	14,130,464	16,163,593	(107,892)	(2,141,021)	-15%
9540	Highway Fund	5,891,969	5,100,115	5,975,115	5,300,115	(875,000)	(200,000)	-4%
9560	Library Fund	2,992,740	3,204,838	3,204,838	2,884,838	-	320,000	10%
	Interfund transfers Total	8,884,709	8,304,953	9,179,953	8,184,953	(875,000)	120,000	1%
9901	Transfers to other Funds (6,265,990	6,336,785	6,336,785	6,529,388	-	(192,603)	-3%
	Debt Service Total	6,265,990	6,336,785	6,336,785	6,529,388	-	(192,603)	-3%
9902	Insurance Fund	1,220,967	425,000	425,000	425,000	-	-	0%
1990	Contingent Account	-	1,070,000	-	200,000	1,070,000	870,000	81%
	Interfund transfers Total	1,220,967	1,495,000	425,000	625,000	1,070,000	870,000	58%
	Grand Total	61,609,456	67,990,501	65,537,879	66,595,959	2,452,622	1,394,542	2%

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Combined Expenditures Grouped By Agency

The following table presents the combined Town Entire and Town Outside Village expenditures grouped by agency.

Table 7: 2010 - 2012 Expenditures by Cost Center –Grouped by Agency

Fund	Department	FY 2010 Actual	FY 2011 Budget	FY 2011 Projections	FY 2012 Recommended	Variance with	Variance with	Percentage
						FY 2011 Projections	FY 2012 Recommended	
						Positive (Negative)	Positive (Negative)	Positive (Negative)
A	Assessor	714,808	718,420	747,818	720,982	(29,398)	(2,562)	0%
	Assessor's Office Total	714,808	718,420	747,818	720,982	(29,398)	(2,562)	0%
B	Safety Inspection Bureau	897,751	930,522	965,159	946,384	(34,637)	(15,862)	-2%
B	Environmental Quality Control	-	-	-	-	-	-	0%
	Building Department Total	897,751	930,522	965,159	946,384	(34,637)	(15,862)	-2%
B	Conservation	52,683	28,093	28,093	28,093	-	-	0%
B	Other Community Services/Gr	121,718	120,051	120,051	120,086	-	(35)	0%
	Community Development & C	174,401	148,144	148,144	148,179	-	(35)	0%
B	Community Center	2,961,489	2,699,929	2,721,636	2,524,820	(21,707)	175,109	6%
B	Fairview Greenburgh Pool	650,314	613,300	600,250	587,066	13,050	26,234	4%
	Department of Community Re	3,611,803	3,313,229	3,321,886	3,111,886	(8,657)	201,343	6%
A	Recreation Administration	183,625	210,912	181,010	189,827	29,902	21,085	10%
A	Programs for the Aging (Nutrit	240,585	275,706	275,706	248,135	-	27,571	10%
B	Recreation Administration	1,520,973	1,586,044	1,562,099	1,537,646	23,945	48,398	3%
B	Senior Transportation	-	2,600	18,196	23,261	(15,596)	(20,661)	-795%
B	Rec-Park Maintenance	1,696,464	1,630,215	1,638,675	1,517,176	(8,460)	113,039	7%
B	Anthony Veterans Park	483,137	468,000	466,681	448,708	1,319	19,292	4%
	Department of Parks & Recre	4,124,784	4,173,477	4,142,367	3,964,753	31,110	208,724	5%
A	Council on Arts	53,247	52,402	52,402	-	-	52,402	100%
	Greenburgh Arts & Culture To	53,247	52,402	52,402	-	-	52,402	100%
A	Town Justices	1,107,189	1,335,453	1,340,856	1,365,304	(5,403)	(29,851)	-2%
	Greenburgh Town Court Total	1,107,189	1,335,453	1,340,856	1,365,304	(5,403)	(29,851)	-2%
A	Hartsdale Public Parking	73,692	76,000	76,435	79,000	(435)	(3,000)	-4%
	Hartsdale Public Parking Total	73,692	76,000	76,435	79,000	(435)	(3,000)	-4%
B	Highway Fund	5,891,969	5,100,115	5,975,115	5,300,115	(875,000)	(200,000)	-4%
	Highway Fund Total	5,891,969	5,100,115	5,975,115	5,300,115	(875,000)	(200,000)	-4%
B	Library Fund	2,992,740	3,204,838	3,204,838	2,884,838	-	320,000	10%
	Library Total	2,992,740	3,204,838	3,204,838	2,884,838	-	320,000	10%
B	Nature Center	358,109	365,096	365,096	338,920	-	26,176	7%
	Nature Center Total	358,109	365,096	365,096	338,920	-	26,176	7%
A	Police & Constables	172,032	12,099	96,539	10,785	(84,440)	1,314	11%
A	Other Public Safety	2,169	-	2,200	2,400	(2,200)	(2,400)	#DIV/0!
A	Police SWAT	129,378	159,934	174,014	166,377	(14,080)	(6,443)	-4%
A	Control of Animals	310,711	321,412	320,625	325,361	787	(3,949)	-1%
A	Civil Defense	23,483	21,821	20,071	38,975	1,750	(17,154)	-79%
A	Advanced Life Support	872,081	914,456	920,052	934,802	(5,596)	(20,346)	-2%
B	Police & Constables	16,071,307	16,712,951	16,689,328	17,060,550	23,623	(347,599)	-2%
B	Police Housing Authority	-	-	-	-	-	-	0%
	Police Department Total	17,581,161	18,142,673	18,222,829	18,539,250	(80,156)	(396,577)	-2%
A	Public Works Administration	453,837	480,016	480,016	474,047	-	5,969	1%
A	Traffic Control	354,393	422,185	430,725	419,040	(8,540)	3,145	1%
A	Highway Item II-Bridge Maint	1,581	5,000	25,000	5,000	(20,000)	-	0%
B	Public Works Administration	377,806	416,481	416,481	428,412	-	(11,931)	-3%
B	Central Services	247,666	263,500	252,255	253,050	11,245	10,450	4%
B	Highway Garage	77,546	75,000	84,800	69,100	(9,800)	5,900	8%
B	Street Lighting	703,556	742,866	704,946	741,397	37,920	1,469	0%
B	Sanitation	4,621,785	4,794,732	4,668,616	4,702,401	126,116	92,331	2%
	Public Works Total	6,838,170	7,199,780	7,062,839	7,092,447	136,941	107,333	1%
A	Purchasing Dept	168,557	170,863	153,685	154,999	17,178	15,864	9%
	Purchasing Department Total	168,557	170,863	153,685	154,999	17,178	15,864	9%

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Table 7 (continued): 2010 - 2012 Expenditures by Cost Center –Grouped by Agency

Fund	Department	FY 2010 Actual	FY 2011 Budget	FY 2011		Variance with		Percentage
				Projections	FY 2012 Recommended	FY 2011	FY 2012	
						Projections	Recommended	
						Positive	Positive	Positive
						(Negative)	(Negative)	(Negative)
A	Tax Collection	237,105	243,503	237,131	244,103	6,372	(600)	0%
	Tax Department Total	237,105	243,503	237,131	244,103	6,372	(600)	0%
A	Town Attorney	895,596	1,081,541	1,009,743	957,151	71,798	124,390	12%
	Town Attorney Total	895,596	1,081,541	1,009,743	957,151	71,798	124,390	12%
A	Town Clerk	309,039	306,097	279,056	279,422	27,041	26,675	9%
A	Elections	174,879	182,530	182,445	188,450	85	(5,920)	-3%
B	Town Clerk	4,031	27,585	10,785	14,785	16,800	12,800	46%
B	Cable TV	143,165	86,954	116,714	134,954	(29,760)	(48,000)	-55%
B	Registrar of Vital Statistics	2,700	2,700	2,700	2,700	-	-	0%
B	Rent Subsidy	34,832	55,000	33,468	35,000	21,532	20,000	36%
	Town Clerk Total	668,646	660,866	625,168	655,311	35,698	5,555	1%
A	Town Comptroller	679,504	716,750	710,000	716,430	6,750	320	0%
A	Independent Auditor	76,820	79,569	76,820	76,820	2,749	2,749	3%
A	Central Services	691,304	795,454	743,204	705,157	52,250	90,297	11%
A	Central Data Processing	477,220	507,545	489,545	507,143	18,000	402	0%
	Town Comptroller Total	1,924,848	2,099,318	2,019,569	2,005,550	79,749	93,768	4%
A	Town Council	117,675	116,378	117,107	117,153	(729)	(775)	-1%
	Town Council Total	117,675	116,378	117,107	117,153	(729)	(775)	-1%
A	Town Engineer	45,921	45,921	45,921	45,921	-	-	0%
	Town Engineer Total	45,921	45,921	45,921	45,921	-	-	0%
A	Historian	4,324	14,934	4,834	5,209	10,100	9,725	65%
A	Conservation	-	-	-	-	-	-	0%
	Town Historian Total	4,324	14,934	4,834	5,209	10,100	9,725	65%
A	Supervisor	197,023	196,108	198,663	276,108	(2,555)	(80,000)	-41%
A	Veterans Services	600	600	600	600	-	-	0%
	Town Supervisor Total	197,623	196,708	199,263	276,708	(2,555)	(80,000)	-41%
B	Narcotic Guidance Council	33,674	33,674	33,674	33,674	-	-	0%
A	Unallocated Insurance	151,921	176,400	154,916	163,000	21,484	13,400	8%
A	Municipal Assoc Dues	4,150	4,000	4,000	4,100	-	(100)	-3%
A	Judgement & Claims	174,168	300,000	173,000	200,000	127,000	100,000	33%
A	Taxes	40,658	42,000	141,079	144,500	(99,079)	(102,500)	-244%
A	Special Items	5,451	8,000	509,000	509,250	(501,000)	(501,250)	-6266%
A	Narcotic Guidance Council	20,000	20,000	20,000	20,000	-	-	0%
A	30 Manhattan Ave	100,296	103,220	104,220	106,678	(1,000)	(3,458)	-3%
A	Employee Benefits	2,211,732	3,037,716	3,018,360	3,320,895	19,356	(283,179)	-9%
A	Transfers to other Funds (Debt)	1,434,310	1,460,788	1,460,788	1,446,921	-	13,867	1%
A	Insurance Fund	371,694	450,000	450,000	275,000	-	175,000	39%
A	Contingent Account	95,000	664,000	-	150,000	664,000	514,000	77%
B	Unallocated Insurance	490,689	551,250	506,670	531,000	44,580	20,250	4%
B	Judgement & Claims	2,736,501	5,000,000	2,800,000	2,500,000	2,200,000	2,500,000	50%
B	Taxes	113,384	111,060	113,498	116,060	(2,438)	(5,000)	-5%
B	Special Items	14,971	26,500	120,190	18,500	(93,690)	8,000	30%
B	Employee Benefits	10,456,198	14,022,572	14,130,464	16,163,593	(107,892)	(2,141,021)	-15%
B	Transfers to other Funds (Debt)	6,265,990	6,336,785	6,336,785	6,529,388	-	(192,603)	-3%
B	Insurance Fund	1,220,967	425,000	425,000	425,000	-	-	0%
B	Contingent Account	-	1,070,000	-	200,000	1,070,000	870,000	81%
	Unallocated Total	25,941,754	33,842,965	30,501,644	32,857,559	3,341,321	985,406	3%
B	Zoning & Planning	365,341	487,088	425,616	379,282	61,472	107,806	22%
	Zoning & Planning Total	365,341	487,088	425,616	379,282	61,472	107,806	22%
	Grand Total	74,987,214	83,720,234	80,965,465	82,191,004	2,754,769	1,529,230	2%

Creation and Scope of the Commission

Current Economic Environment Affecting Greenburgh

The Town is facing declining assessed valuations, following the end of the housing boom. Health care costs are outpacing the rate of inflation, and pension contributions are under pressure following years of poor returns in the stock market.

With this as a backdrop, and with the Town Supervisor's endorsement, a citizens group was formed to analyze the Town's fiscal matters, evaluate management of Town agencies, and report back to fellow members of the GBOC through regular weekly meetings. It was the goal of the GBOC to become an advocate for how business is conducted in the Town and to serve as a conduit for change in fiscal practices. The GBOC acknowledges that the role of local government is not to earn a profit but to improve the lives of its residents. With this being said, local government fiscal policies cannot be driven by numbers on a spreadsheet. It needs to strike a balance between meeting the needs of its residents while at the same time prioritizing the services that it renders in this environment of fiscal uncertainty. The GBOC has reached out to the various neighborhood and civic associations in the Town to solicit support and bring them up to speed on the key issues impacting municipal governments at large and the Town in particular. At the conclusion, the GBOC will disseminate its findings and recommendations to the Town Supervisor, Town Board, civic groups, and the news media.

The budget planning process for 2012 has turned out to be a challenge due to the current economic conditions and real estate market, which have adversely impacted valuations and have reduced property tax revenues. Property owners who have been actively challenging their assessed valuations have been receiving judgments in their favor. The Town is expected to shell out \$2.5 million in 2011. This is a double-edged sword since in all cases the property owners pay less real estate taxes on a go-forward basis. In addition, union contracts, which were negotiated when times were better, are now placing a tremendous burden on the Town's taxpayers. Medical premiums, to which Town employees make minimal contributions, are expected to increase 15 % this year. Based on guidance issued by the New York State Comptroller's Office, the average contribution rate for the Employee Retirement System ("ERS") will increase from 16.3% of salaries to 18.9%, an increase of 15.9%. The average contribution rate for the Police & Fire Retirement System ("PFRS") will increase from 21.6% to 25.8%, an increase of 19.4%¹⁷. In developing a blueprint for the 2012 budget, the GBOC took the position that the budget needed to be balanced, with minimum reliance on property tax dollars and the use of fund balances.

¹⁷ Comptroller Announces 2013 Employer Contribution Rates for the New York State and Local Retirement System, August 24, 2011, <http://www.osc.state.ny.us/press/releases/aug11/082411.htm>

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On August 5, 2011, Standard & Poor's (S&P), one of the three credit reporting agencies which also include Moody's Investor Services and Fitch Ratings, lowered the credit ratings of US issued debt from AAA to AA+. AAA is the highest credit issuer rating given by S&P and means that an issuer has sufficient financial wherewithal to meet its debt obligations. AA+ still highly rates an issuer, and only differs from AAA to a small degree. The Town also has the distinction of having its debt rated AAA by S&P. As of December 31, 2011, the Town is expected to have \$59.6 million of outstanding debt, which includes debt incurred on behalf of the HPD of \$4.4 million. The Town gets reimbursed for the corresponding debt service from the HPD. The Town's AAA credit rating has allowed it to obtain lower costs when borrowing. However, it is too early to tell how the nation's credit downgrade might impact municipal government. States would most likely see credit downgrades due to their dependence on federal money. Local governments, on the other hand, are less reliant on federal funding, so their rating will depend on how well they manage the downturn and their ability to control expenditures. The 2 percent property tax cap enacted into law on June 24, 2011 may result in a systemic downgrade of municipal debt. But the degree of the downgrade may vary depending on how municipal governments manage the downturn. The GBOC believes that the Town can successfully manage this downturn provided that its elected officials have the political will to enact important changes. .

GBOC Town Budget Development Process Overview

February 2011: Providing Guidance and Expectations to Department Heads

At the request of the Town Supervisor, in a document dated February 15, 2011, guidance was provided by Bart Talamini, the Town's Comptroller, to the various agency heads on expenditure reductions and/or revenue increases needed to bridge a hypothetical budget deficit in the Town. Proposed reductions by the Town Comptroller were allocated proportionately to each of the agencies in the 2011 Adopted Budget. During the ensuing months the various agency heads presented to the Town Supervisor and the Town Comptroller, how each of these hypothetical budget reductions might impact their respective agencies, the level of services that they render, and changes to the quality of life and/or public safety concerns which might ensue.

March - July 2011: GBOC Point Persons and Agency Heads Discuss Fiscal and Strategic Priorities

In addition to presenting their thoughts on this subject to the Town Supervisor and the Town Comptroller, the agency heads were invited to the GBOC meetings to present their reports to the GBOC members at-large. The presentation by the agency heads of their hypothetical budgets was the first of several interactions that the GBOC members had with the agency heads and other Town administrators.

Members of the GBOC were assigned to examine a select number of agencies including analyzing cost structure and studying best practices to arrive at its recommendations. The results of these examinations and discussions with the agency heads included targeted cost reductions and revenue enhancements with sensitivity towards preserving front-line programs and essential services. In addition, the GBOC tried not to lose sight of the safety net that the Town provides for those less fortunate.

Each agency sub-committee had a point person designated to serve as a spokesperson for the group and to serve as a liaison between the GBOC and the Town's various agency heads. Using the 2011 Adopted Budget and appropriate historical and comparative data, the agency sub-committees partnered with the finance sub-committee to analyze each budget line-by-line. They also benchmarked selected agency operations with other municipalities in Westchester County in order to provide a comparative assessment of the agency's strengths and weaknesses and generating good ideas to increase the efficiency of the Town's resources.

August – September 2011: Finance Sub-Committee Meeting with Town Comptroller to Discuss Projected Deficits and Tighten Fiscal Guidance

The initial 2012 budget projection provided by the Town Comptroller had a projected deficit of \$1.6 million and \$10.1 million in the Town Entire and Town Outside Villages funds, respectively. No

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changes were made to the level of municipal services being rendered, with the 2011 Adopted Budget just being 'rolled over' based on union contracts, anticipated increases in pension contributions and medical premiums, and other legal requirements.

With this budget deficit now being the target that needed to be addressed, the finance sub-committee was then charged with setting service priorities based on what it had learned from the agency sub-committees. The finance sub-committee, comprised of GBOC members with financial acumen, then compiled agency specific budget targets which were shared and discussed with the GBOC members at-large to reach consensus, and then discussed with the Town Comptroller on September 1, 2011.

September 2011: Finance Sub-Committee Budget Meetings with Agency Heads

Agency heads were then charged with developing and submitting their 2012 budget requests based on the targets given by the GBOC of reducing operating expenditures, identifying revenue enhancement opportunities, and limiting budget requests to those that were mandated or considered critically important. The finance sub-committee analyzed the budget submissions and prepared a summary of changes and adjustment recommendations for discussion at the finance-sub-committee budget review meetings with the agency heads that were held during September. At these meetings department heads and their support staff met with the finance sub-committee to discuss the budget submissions and the Town's fiscal priorities. The finance sub-committee reviewed the agency proposals and ensured that the requests were aligned with the projected fiscal condition of the Town.

Next, the finance sub-committee vetted the recommendations made by Town agency heads and Town administrators. While there was a vetting process in place, it should be noted that the finance sub-committee relied on representations made by agency heads and town management so they bear ultimate responsibility for their budgets.

In order to conform to the fiscal realities that the Town is facing for the 2012 budget, the GBOC attempted to ascertain the highest priorities of the Town's residents. The finance sub-committee challenged the Town agency heads' proposed budgets and administrators' views of assessed valuations and tax certioraris. In each instance, through discussion and negotiation, the GBOC attempted to reach a middle ground between its recommendations for each agency and the agency heads' recommendations. Importantly, the GBOC created an environment that enabled the agency heads to respond creatively to the fiscal realities of the current economic environment. However, it was made clear to the agency heads and administrators that they owned the budget.

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October 2011: Submission of GBOC Recommended Budget and Budget Reconciliation Discussions

On October 3, 2011, the GBOC Recommended Budget was released to the Town Supervisor for review and consideration. After the Town Comptroller ran the first iterations of the 2012 budget, the finance sub-committee analyzed the document and prepared a summary of recommendations for discussion at the finance sub-committee budget reconciliation meetings with the Town Comptroller and Town Supervisor. Similar to the meetings with the agency heads and administrators, the Town's fiscal priorities were discussed.

There were some recommendations that were (i) not accepted by the Town Supervisor in whole or in part, (ii) further reduced by the Town Supervisor and accepted by the GBOC, or (iii) modified as improved information became available during budget reconciliation process with Bart Talamini, Town Comptroller, and other Town administrators, and the changes accepted by the GBOC. For full disclosure, *Appendix A* contains a comparison of the Tentative Budget and the GBOC Recommended Budget.

Projected Budget Deficit and Budget Balancing Strategies

The initial 2012 budget projection provided by the Town Comptroller had an estimated budget gap of \$1.6 million and \$10.1 million and a tax rate increase of 23.2% and 18.9% in the Town Entire and Town Outside Villages funds, respectively. No changes were made to the level of municipal services being rendered, with the 2011 Adopted Budget just being 'rolled over' based on union contracts, anticipated increases in pension contributions and medical premiums, and other legal requirements.

Table 8: 2012 Projected Budget Deficit

	Town Entire	Town Outside Villages
Contractual/Mandates		
PBA Salary Increase	\$ -	\$ 460,000
FICA/Medicare	-	35,190
CSEA/Teamsters Step Salary Increase	96,374	135,257
FICA/Medicare on Step Salary Increase	7,373	10,347
Pension Contribution Increase	214,429	1,026,444
Medical Insurance Increase	148,500	672,200
Workers' Comp Insurance +30%	39,000	385,000
Other		
Incremental Tax Certioraris	100,000	2,500,000
Reduction of Distributions from Debt Service F	90,000	1,000,000
Termination of Westhelp Rental	917,250	-
No Appropriation Hiway (D Fund) Bal		1,108,976
No Fund Balance Appropriations	-	2,726,681
Starting Deficit	\$ 1,612,926	\$ 10,060,095

The \$1.6 million and \$10.1 million budget gap in the Town Entire and Town Outside Villages, respectively represents the difference between revenues and expenditures. Factors such as changes in program expenditures, sales tax and other revenue collections, and state mandated costs were closely monitored during the year as the GBOC Recommended Budget was being developed. The change in estimates that eventually emerged in the Tentative Budget from this process resulted in an increase to the deficit of \$0.3 million in the Town Entire and a decrease to the deficit of \$3.8 million in the Town Outside Villages.

The budget balancing options provided by the GBOC were for the Town Supervisor's consideration in addressing the projected deficit in fiscal 2012. Collaborative budget meetings between the GBOC point persons and finance sub-committee were held throughout the year with agency heads to develop consensus recommendations on program reductions and revenue enhancements. The recommendations that emerged from this process totaled \$1.5 million and \$3.9 million in the Town Entire and Town Outside Villages, respectively. In October meetings were held by the Town Comptroller and the Town Supervisor to also address budget reconciliation matters.

A Budget Blueprint for the Town of Greenburgh

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The following table presents the factors that drove the closing of the 2012 projected budget deficit. *Appendix B* contains agency specific detail of all of the items used to close the budget gap.

Table 9: Closing the Budget Deficit

	Town Outside	
	Town Entire	Villages
Commission's Starting Deficit	\$ 1,612,926	\$ 10,060,095
Change in estimates		
Tax certiorari payments	(100,000)	(2,500,000)
Pension Contribution	(167,033)	(257,515)
Medical Insurance	74,250	336,100
Workers' Comp Insurance	(36,000)	(24,000)
Special items	501,250	(8,000)
Highway fund appropriation	-	(1,308,976)
Change in estimates subtotal	272,467	(3,762,391)
Agency cost reductions and revenue enhancements		
Contingency appropriations	(514,000)	(870,000)
Insurance fund	(175,000)	-
Agency cost reductions	(400,147)	(1,896,749)
Departmental income	-	(316,420)
Fines & Forfeiture revenue enhancements	(400,000)	-
Licenses & permits	-	(784,000)
Agency cost reductions and revenue enhanceme	(1,489,147)	(3,867,169)
Agency cost increases and revenue reductions		
Agency cost increases	236,036	1,520,494
Agency revenue reductions	24,525	-
Sale of Property	307,000	-
Agency cost increases and revenue reductions su	567,561	1,520,494
Incremental non agency revenue		
Property tax levy	(193,439)	(963,060)
Non property taxes	-	(349,000)
Other tax items	(544,722)	(328,601)
Incremental non agency revenue subtotal	(738,161)	(1,640,661)
Other net cost savings/incremental revenues	(521,279)	(511,408)
Fund Balance use (surplus)	\$ (295,633)	\$ 1,798,960

Shared Services & Privatization Considerations

There was discussion about cost savings in municipal operations such as consolidating the Town's Department of Recreation serving the Town at-large and the Department of Community Resources serving primarily members of the Fairview community in the Town, as well as discussion about exploring the feasibility of consolidating the Town and surrounding villages justice courts, shared police services with police departments within the Town, and the practicality of privatizing sanitation and the emergency medical services (EMS) currently provided by the Town police department.

The GBOC acknowledges that programming provided by the Department of Recreation and the Department of Community Services provides interactive learning for children; keeps streets and neighborhoods secure, and provides for a healthy and sustainable community. Consolidation of these two agencies could very well result in the elimination of redundancies and would improve accountability. There are, however, logistical challenges that would need to be addressed including personnel, financial, and management issues. These are all complex matters that need to be dealt with methodically before a consolidation is even recommended and implemented.

While shared municipal services are intended to save costs and improve quality in the delivery of services, there may well be resistance on the part of the employees affected over the loss of identity and the concern over the loss of jobs. For the police department, as an example, costs have the potential to increase, not for Town residents, but for the Village police departments as those bargaining units use salary differences to increase compensation to the level offered by the Town police department (which is high compared to its peers). Several years ago, there was a review of police operations in the Village of Dobbs Ferry and the Town, which received a state, grant to study shared services^{18 19}.

While privatization of public municipal services is gaining traction by cash-strapped local governments, care needs to be taken that when such services are contracted out, costs do not increase and service quality deteriorates. Cost increases could come in the form of contract overruns, or the Town may fail to take into account costs such as the administrative costs of seeking the proposal, the due diligence needed on the bidders, and monitoring the work.

Looking into the viability of the consolidation of the Department of Recreation and the Department of Community Services, shared services and privatization have proven to be beyond the current scope of the GBOC. There was debate among the GBOC members on whether privatization of emergency medical services should be considered this year. The group as a whole decided to defer the discussion and to focus on advising the Town Supervisor on the formulation of the 2012 Recommended

¹⁸Closer Look at Sharing Town Services, New York Times, April 30, 2009
<http://www.nytimes.com/2009/05/03/nyregion/westchester/03townswe.html?pagewanted=all>

¹⁹ Department of State, Division of Local Government Services website, <http://www.dos.ny.gov/lg/lge-grant.html>

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Budget. It is recommended in January 2012, a separate citizens groups be formed to look into the viability of these options. With the knowledge gained by its members throughout the 2012 budget process and through discussions with agency heads over their cost structures and operations, it would be recommended that candidates for these citizen groups be recruited from the GBOC in addition to recruiting from the outside.

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New York State Property Tax Cap Law and Related Impact on Town of Greenburgh

On June 24, 2011, New York Governor Andrew Cuomo signed a law that prevents property taxes from rising more than 2 percent per year, or the rate of inflation, whichever is lower^{20 21}. This legislation had been unanimously approved by the Senate (57-5) and the Assembly (114-1). The new law takes effect for counties, cities, towns, villages, school districts, and special districts outside of New York City. The effective dates are for 2012-2013 school years and 2012 local fiscal years. The law gives the governing bodies of counties, towns, villages, and special districts to override the cap provided that 60% of its members approve. In the case of the Town, that translates into 3 out of the 5 town council board members to approve an override. For school districts, on the other hand, a tax levy exceeding the 2 percent cap must be approved by over 60% of voters. The property tax cap lasts for a minimum of five years and after such point remains in effect until legislation governing New York City rent control remains in effect.

There is a general misconception on how the new law is supposed to work. As it was learned by the GBOC, the new law puts a 2 percent cap on the tax levy and not on the tax rate, and in the case of the Town Entire and Town Outside Villages, is expected to result in a tax rate increase of 3.5% and 3.2%, respectively, which exceeds the highly publicized tax cap. It will come as a surprise when property tax owners receive their tax bills next year as a 2 percent property tax cap does not translate into a 2 percent cap on the tax rate for the individual property owners. The following provides an overview of the differences between the tax rate and the tax levy and the moving pieces impacting that rates that individual property owners are expected to pay in the Town.

As part of the annual budget process, a budget is adopted by town boards across the state of New York, where there is the requirement to balance revenues with expenditures. These revenues sources include mortgage and sales taxes derived from the state and county, cable and franchise fees, rents from the use municipal owned properties, fines and forfeitures, licensing and permits, user fees for recreation, and use of fund balances. On the expenditure side, there are controllable and non-controllable expenditures that are considered. Controllable expenditures include staffing levels. Uncontrollable expenditures include cost of living increases and step increases stipulated in the collective bargaining agreements that the municipal government is a party to, debt service, court judgments and employee benefits, with the most significant being pension contributions and health care premiums. After aggregating all of the projected revenues, and any uses of the unrestricted fund balance, the tax levy becomes the 'plug' needed to balance the budget.

²⁰ Property Tax Cap Legislation, Chapter 97 of the Laws of 2011, <http://www.osc.state.ny.us/localgov/realprop/pdf/parta-chapter97.pdf>

²¹ Property Tax Cap, Summary of the Legislation, <http://www.osc.state.ny.us/localgov/realprop/pdf/legislationsummary.pdf>

The tax levy is then allocated among the entire commercial and residential property tax owners based on the assessed values, which results into a tax rate per thousand of assessed valuation. Factors that can affect the tax rate include new commercial and residential development (of which there have been few) which increase assessed values resulting in a reduction of the tax rate, and reduced assessed values resulting from property owners successfully challenging their assessments resulting in a lowering of the tax rolls (resulting in an increase in the tax rate).

As it was learned during the reading of the fine print of the property tax cap law, there are five categories of expenses that are excluded from the property tax cap. The ones that are of importance to the Town are the exclusion of growth in the annual pension contribution (which exceeds two percentage points of payroll expense) and a court judgment being appealed).

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Collective Bargaining Agreements

Police Association

The contract with the GPA, the union representing the Town's uniformed police is a three-year agreement that expires on December 31, 2012. There are 116 employees in the union.

Compensation

The agreement calls for annual salary increases of about 3.4% per year. Compulsory arbitration for fire and police unions in the state of New York has resulted in local governments, such as the Town, on having to settle on terms that would otherwise be unacceptable out of fear that the an arbitration panel may award a more lucrative award. Unless arbitration panels are eliminated through state legislation, this is a cycle that is expected to continue.

GPA members are also entitled to a sick-day-incentive-bonus used to minimize the number of sick days taken during the year under the premise of not having to use more costly overtime dollars to replace the absent employee. Based on the terms of the union agreement, the payment for the 2011 compensation year is made in January 2012. There is \$90,000 in the 2012 budget for these payments.

Medical & Dental Insurance

Based on the terms of the GPA agreement, the Town offers existing employees health insurance covering medical and hospital expenses. The Town pays the full premium cost of a comprehensive policy covering employees, their spouses, and dependents. For employees hired before January 1, 1985 individual or family health insurance is covered at no charge; for employees hired after January 1, 1985, there is a 1% cap on health insurance cost of the first grade officer's salary in any year; and for employees hired after January 1, 2010 there is a 2% cap on health insurance cost of a first grade police officer's salary in any given year. So for example, an employee hired after January 1, 1985 who is a 1st grade police officer earning a 2011 salary of \$98,388 per year, would pay no more than \$984 in insurance per year. The cost of a family health insurance plan is about \$18,000 per year, so the employee covered under a family plan is only contributing 5.4% of total health insurance costs.

Based on research conducted by the GBOC, it is out of the norm for local and municipal employers, such as the Town, to pay for 94.6% (100% minus 5.4% employee contribution) of the cost of medical insurance. Based on a study conducted by the Bureau of Labor Statistics in March 2009²², state and local public employers require union employees to pay an average of 19% of medical policy premiums for family coverage and 9% for single plans. It was also noted that while these are nationwide statistics,

²² Bureau of Labor Statistics, Employee Benefits in the United States, March 2009, Page 7 and Page 9
<http://www.bls.gov/ncs/ebs/sp/ebnroo15.pdf>.

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there are variations across regions with the heavily unionized employees in the Northeast being able to negotiate more favorable terms. Notwithstanding the regional differences, the GBOC recommends that the GPA should make a concerted effort to more closely conform to the national norm.

Working Hours

Under the terms of the current collective bargaining agreement, police officers are compensated based on 2080 hours per year. Each officer is required to report 248.8 days per year (the actual amount is actually lower when considering vacation days, sick days, and holidays). The number of workdays in the contract is important since it governs the availability of officers to perform law enforcement work. This means that officers working one of three rotating 8-hour shifts are required to have overlap built into their schedules resulting in an increase in the shift beyond the 8-hours. In the case here, it is 8 hours and 22 minutes. Reducing the overlapping time of 22 minutes would create more working days for each officer without increasing the number of hours worked per year. This would imply bringing the number of workdays from 248.8 to 260, and would result in having an incremental 6 full-time equivalent police officers without increasing headcount. There is a detailed calculation in the ['Number of Working Days'](#) subsection of the *Police & Constables* section.

Retirement Plan

The Town provides pension benefits to its uniformed employees pursuant to Section 384 (d) of the PFRS. Under this section, uniformed employees receive a benefit of 1/60th FAS for each year of service creditable in excess of the 20-years²³. Tier 1 or 2 members (there are no longer any Tier 1 members) are not required to contribute toward their retirement benefits, but may elect to make voluntary contributions to the retirement system²⁴. Tier 5 members covering employees hired after January 1, 2010, are required to contribute 3 percent of their gross earnings toward retirement benefits until retirement or have 32 years of service credit, whichever occurs first.

While there has been some pension reform that was passed by the New York State legislature on December 2, 2009 as it relates to the Tier 5 Law impacting new members who join the PFRS, this is one small step and does not address all of the fiscal challenges that the state is facing²⁵. Under the Tier 5 Law, new employees hired by the Town after January 1, 2010 will be required to (i) contribute three percent (3%) of their annual compensation towards the pension plan over the entirety of their employment, (ii) limit the amount of overtime that can be used in the calculation for final average salary, which determines pension benefits, to 15% of regular annual wages, and (iii) require ten years of

²³ New York State Office of the State Comptroller, Special 20- and 25-Year Plans For Tier 1, 2, 3 and 5 PFRS Members (Sections 384, 384-d and 384-e), http://www.osc.state.ny.us/retire/word_and_pdf_documents/publications/15005/1517-20-25yr.pdf

²⁴ Upon joining PFRS, an employee is assigned a tier depending on the date of membership. For employees who joined the system before July 31, 1973, Tier 1 is assigned. Employees joining on or after July 31, 1973, Tier 2 is assigned.

²⁵ See New York State Legislature, Extraordinary Session Bill A.26, http://assembly.state.ny.us/leg/?default_fld=&bn=A40026%09%09&Summary=Y&Text=Y

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creditable service in order to vest with the retirement system. The last provision does not significantly impact the Town since employees are on the force, for the most part, for more than ten years. Existing employees would be grandfathered and will not be required to make contributions to the PFRS (it will continue to be funded exclusively by the Town) and will be permitted to count overtime towards final average salary subject to the limits currently imposed. The full effect of the Tier 5 Law won't be felt until there is a complete turnover in the force, which in the Town could take about 20 years. The passage of the Tier 5 Law, in an indirect way, also preserves the defined benefit nature of the pension plans, which have long been the bastion of local government benefits. Under these plans there is a promise to pay a certain percentage of the employee's FAS.

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Teamsters

The contract with the Teamsters, the union representing the Town's employees in the highway and sanitation departments as well as the maintenance garage was a five year agreement that expired on December 31, 2008. The previous contract had expired December 31, 2003. There are about 100 employees represented under this agreement.

Compensation

The following are highlights of the provisions of the contract: 3% increase in 2004 (retroactive); 3% increase in 2005; 3% increase in 2006; 3% increase in 2007 and 3.25% increase in 2008.

Medical & Dental Insurance

Based on the terms of the Teamsters agreement, the Town offers existing employees health insurance covering medical and hospital expenses. For employees who retired prior to July 14, 1998, the Town provides fully paid medical insurance until he/she remarries or dies. For employees who were on the payroll as of July 14, 1998, the Town continues providing medical coverage for the surviving spouse provided that the employee retires from the Town after twenty years of service. Retiring employees who were hired after July 15, 1998 are not eligible to have surviving spouses receive medical coverage.

Based on research conducted by the GBOC, it is out of the norm for local and municipal employers, such as the Town, to pay for the full cost of medical insurance. Based on a study conducted by the Bureau of Labor Statistics in March 2009²⁶, state and local public employers require union employees to pay an average of 19% of medical policy premiums for family coverage and 9% for single plans. It was also noted that while these are nationwide statistics, there are variations across regions with the heavily unionized employees in the Northeast being able to negotiate more favorable terms. Notwithstanding the regional differences, the GBOC recommends that the CSEA should make a concerted effort to more closely conform to the national norm.

²⁶ Bureau of Labor Statistics, Employee Benefits in the United States, March 2009, Page 7 and Page 9
<http://www.bls.gov/ncs/ebs/sp/ebnroo15.pdf>.

Civil Service Employees Association

The contract with the CSEA²⁷, the union representing the Town's clerical workers (excluding supervisory personnel), school crossing guards, library employees, civilian police employees, court employees, among others was a three year agreement that expired on December 31, 2007. There are 120 employees in the union.

Compensation

A Memorandum of Agreement entered into in July 2009, calls for a 3.3 percent increase in 2008 (which was retroactively paid in 2009) and calls for a freeze in the COLA for 2009 but exempts all step increases which continue to be paid in the normal course.

CSEA employees receive step increases automatically on an annual basis for the first 10 years of employment. Employees are hired at step one, and in each step there is a contractual percentage increase. After 10 years, the step increase maxes out which means that salary adjustments are only received through contractual COLA increases. Essentially, an employee receives both a step increase and the COLA increase that is negotiated for all employees in the first 10 years.

Medical & Dental Insurance

Based on the terms of the CSEA agreement, the Town offers existing employees health insurance covering medical and hospital expenses. The Town pays the full premium cost of a comprehensive policy covering employees, their spouses, and dependents. For retired employees, the Town provides retirees and their spouses with the same comprehensive coverage as is provided to current employees and pays the full premium, provided that the employee provided the employee has more than twenty (20) years of services as of January 1, 1998. Upon completion of ten (10) years of service with the Town for those employees hired prior to January, 1998, the Town shall pay 100% of the cost of the premium for the surviving spouse during the first year after the retired employee's death. Upon the first anniversary of the retired employee's death and thereafter, the Town shall pay 50% of the cost of the premium for the surviving spouse. Employees hired on or after January 1, 1998 shall be ineligible for surviving spouse coverage.

Based on research conducted by the GBOC, it is out of the norm for local and municipal employers, such as the Town, to pay for the full cost of medical insurance. Based on a study conducted by the

²⁷ Refer to the digital collection of the various collective bargaining agreements provided by the Martin P. Catherwood Library, ILR School, Cornell University
Greenburgh, Town of and Town of Greenburgh Employees, School Crossing Guards Unit, CSEA, Local 1000, AFSCME, AFL-CIO, Westchester County Local 860 (2005),
<http://digitalcommons.ilr.cornell.edu/cgi/viewcontent.cgi?article=4283&context=perbcontracts>

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Bureau of Labor Statistics in March 2009²⁸, state and local public employers require union employees to pay an average of 19% of medical policy premiums for family coverage and 9% for single plans. It was also noted that while these are nationwide statistics, there are variations across regions with the heavily unionized employees in the Northeast being able to negotiate more favorable terms. Notwithstanding the regional differences, the GBOC recommends that the CSEA should make a concerted effort to more closely conform to the national norm.

Retirement Plan

The Town provides pension benefits to CSEA employees pursuant to Section 75-i of the New York State Retirement and Social Security Law (RSSL) as enacted by the New York State legislature²⁹. For those members of the CSEA hired after June 30, 1976, such members may elect to make voluntary contributions.

²⁸ Bureau of Labor Statistics, Employee Benefits in the United States, March 2009, Page 7 and Page 9
<http://www.bls.gov/ncs/ebs/sp/ebnroo15.pdf>.

²⁹ New York State Office of the Comptroller, New Career Plan, For Tier 2 Members (Sections 75-h and 75-i)
http://www.osc.state.ny.us/retire/word_and_pdf_documents/publications/1500s/1509-t2newcar.pdf

Financial and Operational Analysis, Benchmarking of Selected Agencies

Police Department

Employees on Disability

There are three police officers who are not reporting to work or on light duty and who are also receiving benefits due to injury or illness incurred in the performance of duty under General Municipal Law § 207-a or § 207-c, respectively. Under the law these individuals continue to receive medical benefits and the full amount of their annual wages. Compliance with the law is costing the Town almost \$300,000 per year in salary and approximately \$120,000 in medical and retirement benefits. It has been represented to the GBOC by GPD Police Chief Joseph DeCarlo that the application for disability benefits has been filed with the Office of the State Comptroller ("OSC"). The determination is pending with the OSC. Once the disability retirement is granted, the § 207-c benefits cease.

With respect to the 2012 Town Outside Villages budget, it is a conservative approach to assume that the § 207-c benefits would continue through 2012. In the event that the determination for retirement is made in favor of the employee prior to the end of the year, then the § 207-c benefits would cease and there is the opportunity by the GPD to consider not filling these positions, resulting in permanent cost savings. The GBOC recommends that the positions be eliminated at that time.

Police Agency Salary, Enforcement Coverage, and Index Crimes Benchmarking

As it was learned, less spending on police services does not necessarily translate into reduced services or an increase in crime rates. Improvement in productivity can also protect services in times of fiscal austerity. The evidence making the case for the greater productivity potential is comparative data on enforcement coverage, crime rates, and salary levels and whether not filling the positions vacated by the § 207-c recipients would increase crime rates in the community served by the GPD. The communities served by the police agencies in the comparisons vary in terms of demographics and socio-economic conditions providing for a peer group that is well represented and which would dilute any community specific anomalies when looked at in the aggregate.

The GBOC does not purport to be a subject matter expert on staffing levels for local police departments. It does, however, acknowledge that staffing needs vary depending on the size of a city, town, or village. Even cities, towns, and villages with the same population size may differ widely in staffing levels due to differences in demographics, socio-economic conditions, and other conditions that are unique to the community. It also realizes that one of the indicators of police performance is crime rates. Although it is not entirely fair to judge a police agency's performance based on the community's crime rate, the GBOC believes that it is one of the measures used to determine how effective a police agency is. Managing crime is, in part, a function of crime preventative programs

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which enhance communities, jobs, and educational opportunities which are not all within the scope of police agencies.

Table 10: Westchester County Police Agency Salary, Enforcement Coverage, and Index Crimes

PD	Population	2011 Annual Salary					Enforcement Coverage			2010 Index Crimes	
		Chief	Lieutenant	Sergeant	Detective	Police Officer (Grade 1)	Sworn Officers	Officers/100 Pop.	2010 Index Crimes	Index per capita	
Ardley Vg PD	4,269	\$ 140,482	\$ 113,766	\$ 101,766	\$ 96,896	\$ 90,554	20	2.13	25	0.006	
Bedford Town PD	18,133	\$ 135,252	\$ 118,131	\$ 110,427	\$ 110,427	\$ 89,324	41	4.42	38	0.002	
Briarcliff Manor Vg PD	7,696	N/A	N/A	N/A	N/A	N/A	19	4.05	19	0.002	
Bronxville Vg PD	6,543	N/A	N/A	N/A	N/A	N/A	22	2.97	56	0.009	
Buchanan Vg PD	2,189	N/A	N/A	N/A	N/A	N/A	6	3.65	12	0.005	
Croton On Hudson Vg PD	7,606	\$ 142,260	\$ 119,207	\$ 108,800	\$ 104,070	\$ 94,609	21	3.62	62	0.008	
Dobbs Ferry Vg PD	10,622	\$ 146,860	\$ 117,419	\$ 104,837	\$ 102,559	\$ 91,162	26	4.09	142	0.013	
Eastchester Town PD	18,564	\$ 138,937	\$ 114,343	\$ 98,707	\$ 94,379	\$ 86,586	49	3.79	196	0.011	
Elmsford Vg PD	4,676	N/A	N/A	N/A	N/A	N/A	18	2.60	49	0.010	
Greenburgh Town PD	41,828	\$ 159,768	\$ 127,904	\$ 113,146	\$ 108,277	\$ 98,388	116	3.61	704	0.017	
Harrison Town PD	24,154	\$ 156,153	\$ 119,061	\$ 105,428	\$ 99,975	\$ 90,886	59	4.09	274	0.011	
Hastings On Hudson Vg PD	7,648	\$ 135,827	\$ 109,719	\$ 101,669	\$ 101,669	\$ 91,338	20	3.82	146	0.019	
Irvington Vg PD	6,631	N/A	N/A	N/A	N/A	N/A	22	3.01	29	0.004	
Larchmont Vg PD	6,485	\$ 144,671	\$ 123,350	\$ 110,194	\$ 102,083	\$ 95,613	25	2.59	84	0.013	
Lewisboro Town PD	12,324	N/A	N/A	N/A	N/A	N/A	1	123.24	40	0.003	
Mamaroneck Town PD	3,730	\$ 141,515	\$ 120,950	\$ 107,725	\$ 101,520	\$ 93,675	39	0.96	152	0.041	
Mamaroneck Vg PD	18,752	\$ 152,256	\$ 118,241	\$ 107,670	\$ 102,680	\$ 96,132	51	3.68	150	0.008	
Mount Kisco Vg PD	9,983	\$ 112,000	\$ 101,434	\$ 88,590	\$ 83,428	\$ 77,035	34	2.94	191	0.019	
Mount Pleasant Town PD	19,141	N/A	N/A	N/A	N/A	N/A	44	4.35	195	0.010	
Mount Vernon City PD	68,381	\$ 126,462	\$ 107,496	\$ 93,475	N/A	\$ 78,550	194	3.52	2,262	0.033	
New Castle Town PD	17,491	\$ 137,700	\$ 112,337	\$ 100,655	\$ 96,159	\$ 89,870	37	4.73	110	0.006	
New Rochelle City PD	72,182	\$ 167,153	\$ 120,125	\$ 100,398	N/A	\$ 81,316	178	4.06	1,436	0.020	
North Castle Town PD	10,849	\$ 144,737	\$ 117,516	\$ 105,620	\$ 99,729	\$ 90,662	34	3.19	72	0.007	
Ossining Town PD	4,828	N/A	N/A	N/A	N/A	N/A	16	3.02	15	0.003	
Ossining Vg PD	24,010	\$ 130,616	\$ 103,750	\$ 93,469	\$ 89,405	\$ 81,277	56	4.29	287	0.012	
Peekskill City PD	22,441	N/A	N/A	N/A	N/A	N/A	60	3.74	262	0.012	
Pelham Manor Vg PD	5,466	N/A	N/A	N/A	N/A	N/A	28	1.95	89	0.016	
Pelham Vg PD	6,400	\$ 147,111	\$ 131,721	\$ 100,766	\$ 95,086	\$ 89,369	25	2.56	120	0.019	
Pleasantville Vg PD	7,172	N/A	N/A	N/A	N/A	N/A	21	3.42	5	0.001	
Port Chester Vg PD	27,867	\$ 144,117	\$ 113,803	\$ 100,672	\$ 93,670	\$ 87,450	59	4.72	729	0.026	
Pound Ridge Town PD	4,726	N/A	N/A	N/A	N/A	N/A	2	23.63	97	0.021	
Rye Brook Vg PD	8,602	\$ 129,969	\$ 114,064	\$ 107,326	\$ 100,327	\$ 93,327	27	3.19	94	0.011	
Rye City PD	14,955	N/A	\$ 106,823	\$ 99,390	N/A	\$ 84,712	34	4.40	160	0.011	
Scarsdale Vg PD	17,823	\$ 150,323	\$ 121,300	\$ 106,404	\$ 99,404	\$ 93,337	45	3.96	220	0.012	
Sleepy Hollow Vg PD	9,212	\$ 145,000	\$ 111,039	\$ 102,915	\$ 101,110	\$ 90,276	27	3.41	113	0.012	
Tarrytown Vg PD	11,090	N/A	N/A	N/A	N/A	N/A	33	3.36	87	0.008	
Tuckahoe Vg PD	6,211	\$ 139,159	\$ 115,784	\$ 103,121	\$ 95,457	\$ 90,457	25	2.48	12	0.002	
White Plains City PD	53,077	\$ 160,159	\$ 118,070	\$ 102,715	N/A	\$ 86,372	195	2.72	1,204	0.023	
Yonkers City PD	196,086	N/A	\$ 109,421	\$ 96,174	N/A	\$ 81,111	589	3.33	3,746	0.019	
Yorktown Town PD	36,318	N/A	N/A	N/A	N/A	N/A	58	6.26	488	0.013	
Total/Average	856,161	\$ 142,854	\$ 115,645	\$ 102,771	\$ 98,967	\$ 88,976	2,376	3.60	14,172	0.017	

Notes:

Law enforcement headcount from Division of Criminal Justice Services (DCJS), Uniform Crime Reporting system (as of 6/28/11)

This annual report counts the law enforcement employees on each agency's payroll as of October 31; it excludes employees assigned to jail duties

Index crimes from DCJS, Uniform Crime Reporting system (2010)

Violent (murder, rape, robbery, aggravated assault) and Property (burglary, larceny, & motor vehicle theft) offenses reported to law enforcement DCJS is authorized by statute to serve as the central repository of crime and arrest information for New York State

2011 Annual salary from respective fiscal 2011 municipal budgets

Lewisboro Town served by state police

In terms of enforcement coverage, the GBOC found that in 2010, GPD's number of sworn personnel per 100 residents was 3.61. This compares to police agencies in Westchester County which range from 2.00 to 4.00 and an average of 3.60, suggesting that the GPD is aligned with its peer group in terms of enforcement coverage. The analysis suggests that there is room for productivity

improvements as more police officers per resident do not necessarily translate into lower crime rates. For instance, the crime rate in the community served by the GPD on a per capita basis is .017 per resident versus a Westchester County wide average of .017. Upon close look at the results, there were communities with lower enforcement coverage which had lower crime per capita. These included the communities served by the Ardsley, Elmsford, Irvington, Larchmont, Ossining, Pelham Manor, Rye Brook, Sleepy Hollow, Tarrytown, and Tuckahoe police departments. The GBOC recommends that the GPD examine the best practices of these agencies to more closely align its staffing levels with these agencies.

In 2010, the GPD ranked first in base salaries for a sergeant and a first grade police officers out of the 26 of the 40 police agencies in Westchester County for which budget information was readily available on the municipalities' website. The salary for a first grade police officer in the GPD was \$98,388 compared to a countywide average of \$88,796, or 12% higher. Salaries for a detective and a lieutenant ranked second amongst the peer group while the salary for the police chief ranked third. Similar to enforcement coverage, higher salaries do not necessarily translate into lower crime rates.

With this being said, the GPA should consider freezing salaries after the expiration of the union contract at the end of 2012 until the salaries are aligned with other municipalities in Westchester County (for 2011 and 2012, the union members are receiving 3.25% annual pay increases). The pay freezes, based on the comparative analysis, should not make it any harder to recruit and retain quality officers.

Number of Working Days

Under the terms of the current collective bargaining agreement, police officers are compensated based on 2080 hours per year. Each officer is required to report 248.8 days per year (the actual amount is actually lower when considering vacation days, sick days, and holidays). The number of workdays in the contract is important since it governs the availability of officers to perform law enforcement work. This means that officers work one of three rotating 8-hour shifts are required to have overlap built into their schedules resulting in an increase in the shift beyond the 8-hours. In the case here, it is 8 hours and 22 minutes. Reducing the overlapping time of 22 minutes would create more working days for each officer without increasing the number of hours worked per year or officer compensation. This would imply bringing the number of work days from 248.8 to 260, or 11.2 days. This would result in having an incremental 6 full-time equivalent police officers without increasing headcount.

One way of improving employee productivity is to increase the time available by officers to perform their law enforcement duties. The following is the calculation supporting the 6 full-time equivalent police officers.

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Table 11: Increasing Number of Working Days

Uniformed Officer Headcount	116
Officers Required to Cover additional 11.2 working days	
Number of Additional Working Days	11.2
Total Number of Working Days	1,299
Number of net work days per officer	212
Uniformed officer equivalent	6.1
Salary & Benefits Equivalent	
Salary - First Grade Police Officer	\$ 98,388
Retirement contribution (25.8% rate)	25,384
Medical premiums (family plan)	17,904
Salary & Benefit Equivalent per officer	<u>\$ 141,676</u>
Total Salary & Benefit Equivalent	\$ 141,676
Uniformed officer equivalent	6.1
Salary & Benefit Equivalent in aggregate	<u>\$ 868,234</u>

Notes:

Number of net work days per officer of 212 giving effect to vacation, holiday, personal days etc (260 less 13 holidays less 18 vacation days less 5 personal days less 12 sick days)

Medical premiums (\$18,000 family plan less \$984 employee contribution)

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EMS Billing Maximization

Among its many responsibilities, the GPD provides the community with emergency basic life support treatment (“BLS”) and advanced life support treatment (“ALS”) services by using sworn officers trained as certified paramedics. To date, non-emergency transports and scheduled transfers are not a function of the GPD. The GPD has attempted to keep pace with the growing needs and challenges of the Town.

In 2010, there were 6,537 combined ALS and BLS calls, of which 2,167 calls (33%) that were either cancelled and/or did not require transport to the hospital. There were 4,370 calls that required transport to the hospital. Since the Town does not bill village patients for ALS calls, assuming that 50% of the 1,713 ALS calls were for patients residing in the Town, then that would imply that there were 856 potential billable ALS calls to patients residing within the Town. There were 2,657 BLS calls to Town patients. These BLS calls plus the 856 ALS calls would imply potential billable calls of 3,287. The maximum billing based on 3,287 calls assuming a bill rate of \$600 per call would imply total potential billings of \$1.8 million. The Town is only collecting \$1.0 million, or approximately 51% of potential billings.

Table 12: ALS & BLS Call Volume – 2009 and 2010

Month	Town Outside Villages		Town Entire		Combined		Combined		Combined	
	BLS Calls		ALS Calls		Total Hospital Calls		Cancelled Calls		Total	
	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010
January	223	196	164	131	387	327	207	174	594	501
February	214	169	146	107	360	276	147	211	507	487
March	219	243	157	159	376	402	182	191	558	593
April	208	210	179	123	387	333	159	181	546	514
May	230	243	168	148	398	391	200	186	598	577
June	253	271	174	170	427	441	212	170	639	611
July	226	254	135	165	361	419	178	202	539	621
August	180	240	143	155	323	395	170	174	493	569
September	210	206	132	123	342	329	182	160	524	489
October	230	226	151	158	381	384	201	169	582	553
November	210	174	156	121	366	295	157	165	523	460
December	216	225	160	153	376	378	158	184	534	562
Total	2,619	2,657	1,865	1,713	4,484	4,370	2,153	2,167	6,637	6,537

It was learned by the GBOC that the Town is not maximizing its billing potential. It currently collects \$1.0 million per year, all of which is re-appropriated into the Town Outside Villages fund. There is the potential for additional revenue aggregating to \$800,000 resulting from individuals with no insurance, or individuals with insurance but whose insurance was not obtained and insurance payments to patients who did not forward the reimbursement to the Town.

There has been some debate among the GBOC members on the upside and downside of user fees. On the downside, there is the perception that that the Town is ‘double dipping’ by being charged for services that they are already paying taxes for. There were arguments made that the definition of ‘free services’ needs to be re-characterized – as there will always need for someone who will have to pay

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for the service, otherwise it will not be rendered. Also, user based fees are a method to redistribute the burden of rendering emergency medical services. There is also a view on how long before other emergency services, such as fire suppression services (which the Town does not render, but independent fire districts do), as an example, start using the user based fee model. For now, the user fee based model is working and has become important in generating additional revenue and holding down the need for additional property taxes.

The GBOC had briefly considered the invitation for competition from private and for-profit companies for these services. While privatization of such services should not be left off the table, this is an option that the GBOC decided not to pursue due to the time commitment involved in performing due diligence on potential providers.

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Library Services

There was a benchmarking analysis performed for the 38 libraries in Westchester County evaluating efficiency and performance. Financial and operating data were obtained from the Journal News database of Lower Hudson Valley library expenses, attendance, 2007-09, which in turn was sourced from the New York State Education Department. Since 2009 was the most recent year for which comprehensive data was available, it was used for the benchmarking. The following are some observations:

- Operating and maintenance expenditures per item circulated is \$7.30 for the GPL versus \$6.10 for the peer group suggesting the GPL cost structure is 20% higher.
- Average compensation per employee (including benefits) is \$85,522 for the GPL versus \$65,762 for the peer group suggesting the GPL is on the high end of compensation, about 30% higher.
- The circulation per registered borrower is 20.5 for the GPL versus 26.5 for the peer group. Represents the number of items circulated (checked out) annually divided by the number of registered library card holders, compared to similar libraries. GPL is below other comparable libraries in the number of items users check out each year suggesting that the public does not value its collection.
- Circulation per employee is 16,918 for the GPL versus 17,214 for the peer group. It represents the number of items checked out of the library divided by the number of employees at the library using the definition used by the New York State Department of Education. This statistic measures staff workload relative to circulation and provides an idea on the efficiency of the staff. It is below comparable libraries.
- The new library opened its doors to the public in December 2008, which resulted in pent up demand for materials in the ensuing year, making the 2009 circulation rate an anomaly. The purposes of the benchmarking, the GBOC used the 2010 circulation of 439,861 as a normalized rate as opposed to the 2009 circulation of 581,739.

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Table 13: 2009 Library Metrics

Metrics										
Library	Operating & Maintenance Expenditures per Item	Circulation per Employee	Turnover Rate - Circulation	Circulation per Registered Borrower	Registered Borrowers % Population	Turnover Rate - Terminals	Avg Hours per week	Average Compensation (including benefits)/Employee	Intra - Library Materials Borrowed (Loaned)	
	Circulated	Employee	Circulation	Borrower	Population	- Terminals	week	loyee	Borrowed (Loaned)	
Pound Ridge Library District	4.3	28,290	1.7	37.6	64%	2.4	41.0	\$ 75,893	(6,280)	
Ardsley Public Library	3.3	27,457	1.9	36.6	70%	15.2	43.1	\$ 63,175	9,498	
Croton Free Library	5.3	17,568	1.9	28.0	72%	3.6	55.0	\$ 61,112	2,102	
Lewisboro Library	3.5	27,118	2.3	20.0	55%	6.4	48.3	\$ 63,749	3,863	
Somers Library	4.8	18,169	2.7	18.9	58%	3.8	40.0	\$ 69,230	9,554	
Chappaqua Central School Distri	5.5	14,169	3.1	41.2	68%	5.4	62.1	\$ 56,631	(2,691)	
Katonah Village Library	5.3	21,099	2.4	46.4	52%	8.0	50.0	\$ 63,018	(758)	
Town Of Pelham Public Library	4.6	16,533	2.8	19.6	57%	7.5	39.8	\$ 54,618	10,825	
John C. Hart Memorial Library (Y	3.9	24,591	4.3	29.1	51%	6.8	58.4	\$ 74,452	39,509	
Bedford Free Library	4.6	22,447	1.6	29.6	64%	11.5	44.5	\$ 63,935	(1,772)	
Bronxville Public Library	6.1	15,692	2.7	49.7	63%	7.1	50.5	\$ 66,562	11,606	
Greenburgh Public Library	7.3	16,918	2.4	20.5	51%	3.9	55.4	\$ 85,522	(26,502)	
Briarcliff Manor Public Library	6.0	18,877	2.8	23.0	53%	2.4	46.3	\$ 87,616	5,363	
Rye Free Reading Room	5.6	21,768	2.7	27.0	65%	5.6	56.9	\$ 86,274	(4,636)	
Ruth Keeler Memorial Library (N	5.9	12,609	1.4	19.3	63%	2.9	42.0	\$ 52,455	(2,679)	
Larchmont Public Library	4.3	22,688	3.3	73.7	28%	8.3	61.8	\$ 77,074	18,077	
Hastings-On-Hudson Public Libr:	5.4	18,788	2.3	29.9	66%	15.0	57.6	\$ 64,963	11,730	
Hendrick Hudson Free Library (M	5.5	20,013	3.2	31.3	45%	7.9	67.2	\$ 60,046	(2,132)	
Bedford Hills Free Library	4.7	22,902	1.7	34.6	41%	8.5	38.5	\$ 87,792	(2,395)	
Purchase Free Library	6.3	18,570	2.0	22.8	47%	5.0	43.8	\$ 72,323	(4,879)	
North Castle Public Library	7.2	16,991	2.2	32.4	58%	7.3	42.5	\$ 91,489	(20,930)	
The Field Library (Peekskill)	5.2	18,379	2.0	26.7	46%	9.3	58.0	\$ 49,442	(5,766)	
Scarsdale Public Library	6.6	16,345	3.1	41.4	62%	7.4	64.5	\$ 87,204	(15,872)	
Mount Pleasant Public Library	5.5	19,846	3.2	26.5	40%	7.4	59.0	\$ 76,435	(1,077)	
Irvington Public Library Guiteau	6.7	12,213	1.5	27.4	61%	9.7	48.1	\$ 58,903	2,966	
Ossining Public Library	7.4	12,537	3.1	22.7	59%	6.2	67.0	\$ 66,598	(733)	
Port Chester Public Library	6.1	13,245	2.6	12.2	54%	11.1	55.0	\$ 51,106	(4,608)	
Warner Library (Tarrytown)	8.3	10,157	1.8	15.8	57%	5.0	48.2	\$ 61,741	1,950	
Tuckahoe Public Library	6.3	8,755	1.5	26.4	53%	15.9	50.4	\$ 44,815	1	
Eastchester Public Library	8.2	11,930	2.2	24.0	51%	6.3	54.3	\$ 73,285	(9,490)	
New Rochelle Public Library	6.7	17,436	1.6	16.4	49%	4.3	50.2	\$ 86,846	(34,483)	
Dobbs Ferry Public Library	7.0	10,617	1.9	17.2	52%	9.7	50.5	\$ 53,625	576	
White Plains Public Library	8.2	15,032	1.7	18.2	71%	6.7	59.5	\$ 86,452	2,582	
Mamaroneck Public Library Dist	8.9	10,482	1.8	17.8	47%	5.0	55.8	\$ 74,289	16,187	
Harrison Public Library	7.8	17,663	1.9	29.6	42%	44.5	51.3	\$ 115,536	(2,100)	
Mount Kisco Public Library	10.9	7,380	0.9	16.0	46%	5.6	50.6	\$ 64,071	1,416	
Yonkers Public Library	9.8	7,104	1.5	10.5	45%	8.3	53.0	\$ 47,070	28,495	
Mount Vernon Public Library	19.4	3,077	0.3	8.7	39%	9.2	56.0	\$ 36,588	(19,497)	
median	6.1	17,213.5	2.1	26.5	0.5	7.2	50.9	65,762.3	(745.5)	

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Table 14: 2009 Library Operating Statistics

Operating Data										
Library	Revenue	Expense	Compensation (including benefits)	Hours	Employees	Total Holdings	Registered Resident Borrowers	Total Circulation	Interlibrary loan materials borrowed	Interlibrary loan materials (loaned)
Pound Ridge Library District	\$502,743	\$487,596	\$303,573	2,132	4	64,991	3,011	113,159	7,315	13,595
Ardsley Public Library	\$562,427	\$362,439	\$252,699	2,240	4	56,660	3,003	109,827	23,993	14,495
Croton Free Library	\$987,355	\$923,270	\$611,122	2,862	10	90,100	6,263	175,675	27,674	25,572
Lewisboro Library	\$484,494	\$468,622	\$318,744	2,510	5	57,726	6,787	135,589	21,029	17,166
Somers Library	\$875,430	\$967,186	\$761,527	2,082	11	75,322	10,570	199,861	32,680	23,126
Chappaqua Central School Distri	\$2,750,401	\$2,502,576	\$1,812,184	3,229	32	145,717	11,007	453,398	55,776	58,467
Katonah Village Library	\$810,088	\$886,395	\$504,144	2,600	8	71,629	3,637	168,789	21,407	22,165
Town Of Pelham Public Library	\$620,770	\$608,589	\$436,947	2,072	8	47,382	6,764	132,262	24,708	13,883
John C. Hart Memorial Library (Y	\$2,324,499	\$2,089,132	\$1,637,940	3,035	22	125,945	18,609	540,997	76,097	36,588
Bedford Free Library	\$497,823	412,058	\$255,738	2,314	4	55,515	3,031	89,788	13,608	15,380
Bronxville Public Library	\$1,258,581	\$1,243,811	\$865,303	2,626	13	74,793	4,103	203,991	32,653	21,047
Greenburgh Public Library	3,318,898	3,215,155	\$2,223,574	2,879	26	180,647	21,457	439,861	41,252	67,754
Briarcliff Manor Public Library	\$580,471	\$570,683	\$438,080	2,405	5	34,284	4,106	94,383	18,315	12,952
Rye Free Reading Room	\$1,527,529	\$1,470,478	\$1,035,285	2,957	12	96,765	9,682	261,220	28,741	33,377
Ruth Keeler Memorial Library (N)	\$388,974	\$373,079	\$262,276	2,184	5	45,162	3,268	63,045	9,450	12,129
Larchmont Public Library	\$2,028,721	\$1,578,741	\$1,233,178	3,216	16	109,437	4,928	363,005	53,912	35,835
Hastings-On-Hudson Public Libr:	\$840,179	\$809,246	\$519,703	2,993	8	65,799	5,029	150,303	30,272	18,542
Hendrick Hudson Free Library (M	\$1,269,597	\$1,205,806	\$660,509	3,496	11	68,092	7,044	220,142	27,781	29,913
Bedford Hills Free Library	\$414,254	\$434,725	\$351,169	2,004	4	52,439	2,646	91,606	12,417	14,812
Purchase Free Library	\$251,518	\$232,630	\$144,645	2,276	2	18,896	1,630	37,140	5,852	10,731
North Castle Public Library	\$1,515,771	\$1,462,387	\$1,097,872	2,208	12	91,871	6,290	203,889	15,801	36,731
The Field Library (Peekskill)	\$1,452,090	\$1,443,497	\$741,631	3,016	15	137,193	10,344	275,687	20,661	26,427
Scarsdale Public Library	\$3,061,669	\$3,030,724	\$2,441,725	3,352	28	145,357	11,051	457,660	26,463	42,335
Mount Pleasant Public Library	\$2,507,088	\$2,500,344	\$1,758,009	3,068	23	141,513	17,205	456,460	45,167	46,244
Irvington Public Library Guiteau	\$758,778	\$739,817	\$530,125	2,503	9	71,074	4,012	109,921	20,382	17,416
Ossining Public Library	\$3,530,618	\$3,250,104	\$2,330,913	3,484	35	142,633	19,338	438,793	42,636	43,369
Port Chester Public Library	\$1,443,702	\$1,445,315	\$919,906	2,860	18	91,187	19,526	238,411	18,463	23,071
Warner Library (Tarrytown)	\$1,518,256	\$1,515,635	\$1,111,340	2,506	18	101,300	11,593	182,828	26,711	24,761
Tuckahoe Public Library	\$552,780	\$552,780	\$448,149	2,622	10	57,011	3,314	87,546	14,909	14,908
Eastchester Public Library	\$1,862,920	\$1,862,920	\$1,392,420	2,824	19	102,042	9,442	226,676	13,960	23,450
New Rochelle Public Library	\$4,064,078	\$3,883,773	\$2,865,907	2,612	33	355,940	35,058	575,397	24,338	58,821
Dobbs Ferry Public Library	\$758,760	\$671,984	\$482,626	2,626	9	51,043	5,555	95,549	16,381	15,805
White Plains Public Library	\$5,662,891	\$5,662,891	\$3,976,808	3,094	46	409,852	37,941	691,491	2,961	379
Mamaroneck Public Library Dist	\$1,625,529	\$1,398,129	\$1,114,334	2,902	15	86,458	8,819	157,233	32,822	16,635
Harrison Public Library	\$2,350,598	\$2,334,428	\$1,964,115	2,666	17	154,736	10,145	300,267	36,330	38,430
Mount Kisco Public Library	\$1,919,951	\$804,899	\$640,712	2,632	10	78,615	4,624	73,804	15,994	14,578
Yonkers Public Library	\$9,154,122	\$9,153,870	\$6,166,189	2,756	131	612,121	88,356	930,653	102,257	73,762
Mount Vernon Public Library	\$4,588,959	\$4,540,812	\$2,780,691	2,912	76	770,603	26,849	233,867	20,589	40,086

Highway

All levels of government, including the state, county, towns, villages, and cities, play a critical role in building and maintaining New York State's road, highway, and bridge system. Expenditures for highways repairs and maintenance, permanent improvements, and snow removal are required by statute to be maintained in a separate fund. The underlying expenses are typically funded by appropriations from the Town Outside Villages fund. The compensation and benefits of employees involved in these activities are reflected in such highway fund.

Town Law has the option of a superintendent of highways to be appointed or elected to that office³⁰. The Town Board has elected to appoint that officer, which is currently the Town's Head of the Department of Public Works.

As a percentage of the total 2011 Adopted Budget and the 2012 Tentative Budget highway expenditures was \$5.1 million and \$5.3 million, or 7.5% and 7.9% of the total Town Outside Villages appropriations, respectively.

Based on aggregate highway spending reported in 2009, the average Westchester county-wide cost of maintaining a lane mile was \$20,752. The Town's cost of maintaining a lane mile was \$14,011, which while lower than the average for the county, is also lower compared to the overall town average of \$16,046. It was observed that villages and cities had higher cost per mile of road maintained of \$20,047 and \$29,858, respectively presumably because more densely populated areas with more vehicular traffic tend to have higher maintenance costs.

³⁰ New York State Town Law, Article 20 .1 (A)

[http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA= \\$\\$TWN20\\$\\$@TXTWN020+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=27513138+&TARGET=VIEW](http://public.leginfo.state.ny.us/LAWSSEAF.cgi?QUERYTYPE=LAWS+&QUERYDATA= $$TWN20$$@TXTWN020+&LIST=LAW+&BROWSER=EXPLORER+&TOKEN=27513138+&TARGET=VIEW)

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Table 15: 2009 Expenditures per Highway Lane Mile

Type	Municipality	Fiscal Year End	Town/City/Village			
			2009 (A) Expenditures	Centerline Highway Mileage	Estimated Lane Miles	Expenditures/Lane Mile
Town	Town of Bedford	12/31	\$6,247,107	127.9	255.8	\$ 24,422
Town	Town of Cortlandt	12/31	\$4,688,270	161.8	323.6	\$ 14,488
Town	Town of Eastchester	12/31	\$2,600,619	49.7	99.4	\$ 26,163
Town	Town of Greenburgh	12/31	\$3,645,629	130.1	260.2	\$ 14,011
Town	Town of Harrison	12/31	\$3,429,077	-	-	NA
Town	Town of Lewisboro	12/31	\$0	95.8	191.6	\$ -
Town	Town of Mamaroneck	12/31	\$2,881,912	38.6	77.2	\$ 37,330
Town	Town of Mount Kisco	12/31	\$0	-	-	NA
Town	Town of Mount Pleasant	12/31	\$3,564,390	122.2	244.4	\$ 14,584
Town	Town of New Castle	12/31	\$2,465,726	101.7	203.4	\$ 12,123
Town	Town of North Castle	12/31	\$3,088,762	94.3	188.6	\$ 16,377
Town	Town of North Salem	12/31	\$1,744,107	44.1	88.2	\$ 19,774
Town	Town of Ossining	12/31	\$1,039,973	18.1	36.2	\$ 28,729
Town	Town of Pelham	12/31	\$0	-	-	NA
Town	Town of Pound Ridge	12/31	\$1,597,137	61.7	123.4	\$ 12,943
Town	Town of Rye	12/31	\$93,374	-	-	NA
Town	Town of Scarsdale	12/31	\$0	-	-	NA
Town	Town of Somers	12/31	\$1,783,279	116.1	232.2	\$ 7,680
Town	Town of Yorktown	12/31	\$4,397,848	186.1	372.2	\$ 11,816
Town Total			43,267,210	1,348.2	2,696.4	\$ 16,046
Village	Village of Buchanan	05/31	\$0	9.8	19.6	\$ -
Village	Village of Croton-On-Hudson	05/31	\$1,503,150	30.4	60.8	\$ 24,723
Village	Village of Bronxville	05/31	\$2,046,468	20.5	41.0	\$ 49,914
Village	Village of Tuckahoe	05/31	\$1,283,616	13.3	26.6	\$ 48,256
Village	Village of Ardsley	05/31	\$548,044	18.9	37.8	\$ 14,499
Village	Village of Dobbs Ferry	05/31	\$906,474	24.0	48.0	\$ 18,885
Village	Village of Elmsford	05/31	\$884,574	13.1	26.2	\$ 33,762
Village	Village of Hastings-On-Hudson	05/31	\$907,971	24.7	49.4	\$ 18,380
Village	Village of Irvington	05/31	\$1,689,488	20.6	41.2	\$ 41,007
Village	Village of Tarrytown	05/31	\$1,297,228	28.1	56.2	\$ 23,082
Village	Village of Harrison	12/31	\$1,165,078	84.9	169.8	\$ 6,861
Village	Village of Larchmont	05/31	\$881,270	22.0	44.0	\$ 20,029
Village	Village of Mamaroneck	05/31	\$2,184,301	46.2	92.4	\$ 23,640
Village	Village of Mount Kisco	05/31	\$0	20.1	40.2	\$ -
Village	Village of Pleasantville	05/31	\$1,562,267	17.5	35.0	\$ 44,636
Village	Village of Sleepy Hollow	05/31	\$947,511	19.4	38.8	\$ 24,420
Village	Village of Briarcliff Manor	05/31	\$843,913	39.6	79.2	\$ 10,655
Village	Village of Ossining	12/31	\$1,884,202	39.5	79.0	\$ 23,851
Village	Village of Pelham	05/31	\$838,513	19.5	39.0	\$ 21,500
Village	Village of Pelham Manor	05/31	\$182,148	20.1	40.2	\$ 4,531
Village	Village of Port Chester	05/31	\$2,105,470	39.5	79.0	\$ 26,652
Village	Village of Rye Brook	05/31	\$1,435,106	27.6	55.2	\$ 25,998
Village	Village of Scarsdale	05/31	\$2,079,449	78.5	157.0	\$ 13,245
Village Total			27,176,241	677.8	1,355.6	\$ 20,047
City	City of Mount Vernon	12/31	\$2,558,051	100.5	201.0	\$ 12,727
City	City of New Rochelle	12/31	\$10,325,627	155.4	310.8	\$ 33,223
City	City of Peekskill	12/31	\$3,913,658	40.5	81.0	\$ 48,317
City	City of Rye	12/31	\$2,425,283	51.6	103.2	\$ 23,501
City	City of White Plains	06/30	\$11,720,648	110.6	221.2	\$ 52,987
City	City of Yonkers	06/30	\$13,801,558	290.7	581.4	\$ 23,738
City Total			44,744,825	749.3	1,498.6	\$ 29,858
Grand Total			115,188,276	2,775.3	5,550.6	\$ 20,752

Notes:

2009 (A) expenditure from the Office of the New York State Comptroller; ONYSC obtained data from annual financial reports.
 2009 Highway Mileage data obtained from the New York State Department of Transportation
https://www.nysdot.gov/divisions/engineering/technical-services/hds-respository/HMR2009_by_Muni.pdf
 Centerline Highway Mileage is defined by the New York State Department of Transportation as mileage measured along the number of lanes or whether the highway is divided or not divided
 Estimated Lane Miles calculated by multiplying the Center Highway Mileage by an estimated two lanes per highway
 Excludes the costs of highway maintenance incurred by Westchester County
 Expenditures include personnel costs, capital outlays, and contractual expenditures; costs also reflect snow plowing

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Sanitation

As a percentage of the total 2011 Adopted Budget and the 2012 Tentative Budget sanitation expenditures was \$4.8 million and \$4.7 million, or 7.1% and 7.1% of the total Town Outside Villages appropriations, respectively.

Based on aggregate sanitation spending in 2008, the average Westchester county-wide cost of expenditures per collected tons of waste was \$94. The Town's expenditure per collected ton of waste was \$91, which is on par with other towns. The percentage of collected waste being recycled is 47% county wide. The Town's recycling rate is 56%. The Town's lower cost per collected ton of waste may, in part, be attributed to the higher recycling rate.

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Table 16: 2008 Expenditures per Ton of Collected Waste and Percentage of Waste Recycled

Type	Municipality	Fiscal Year End	2008 (A) Expenditures	Tons of Collected Waste			Expenditures/ Ton		% Recycled
				Recycled	Solid	Total Waste			
Town	Town of Bedford	12/31	\$3,267	5,184	6,800	11,984	\$ 0	43%	
Town	Town of Cortlandt	12/31	\$3,315,246	6,906	16,560	23,466	\$ 141	29%	
Town	Town of Eastchester	12/31	\$1,549,651	6,885	9,583	16,468	\$ 94	42%	
Town	Town of Greenburgh	12/31	\$4,213,497	26,011	20,419	46,430	\$ 91	56%	
Town	Town of Harrison	12/31	\$0	-	-	-	NA	NA	
Town	Town of Lewisboro	12/31	\$4,473	1,611	6,500	8,111	\$ 1	20%	
Town	Town of Mamaroneck	12/31	\$1,761,956	13,982	9,904	23,886	\$ 74	59%	
Town	Town of Mount Kisco	12/31	\$0	-	-	-	NA	NA	
Town	Town of Mount Pleasant	12/31	\$2,559,043	9,225	9,219	18,444	\$ 139	50%	
Town	Town of New Castle	12/31	\$2,893,160	10,365	7,235	17,600	\$ 164	59%	
Town	Town of North Castle	12/31	\$1,208,167	5,913	4,986	10,899	\$ 111	54%	
Town	Town of North Salem	12/31	\$484,416	3,065	3,261	6,326	\$ 77	48%	
Town	Town of Ossining	12/31	\$551,110	1,391	1,970	3,361	\$ 164	41%	
Town	Town of Pelham	12/31	\$0	-	-	-	NA	NA	
Town	Town of Pound Ridge	12/31	\$3,100	2,855	3,640	6,495	\$ 0	44%	
Town	Town of Rye	12/31	\$0	-	-	-	NA	NA	
Town	Town of Scarsdale	12/31	\$0	-	-	-	NA	NA	
Town	Town of Somers	12/31	\$4,402	1,836	8,373	10,209	\$ 0	18%	
Town	Town of Yorktown	12/31	\$3,656,908	27,884	15,162	43,046	\$ 85	65%	
Town Total			\$22,208,396	123,113	123,612	246,725	\$ 90	50%	
Village	Village of Buchanan	05/31	\$299,070	484	1,383	1,867	\$ 160	26%	
Village	Village of Croton-On-Hudso	05/31	\$312,379	3,350	4,105	7,455	\$ 42	45%	
Village	Village of Bronxville	05/31	\$366,484	4,358	2,476	6,834	\$ 54	64%	
Village	Village of Tuckahoe	05/31	\$463,822	1,709	2,838	4,547	\$ 102	38%	
Village	Village of Ardsley	05/31	\$751,750	3,588	2,481	6,069	\$ 124	59%	
Village	Village of Dobbs Ferry	05/31	\$815,293	4,626	5,318	9,944	\$ 82	47%	
Village	Village of Elmsford	05/31	\$266,072	2,122	1,664	3,786	\$ 70	56%	
Village	Village of Hastings-On-Hud:	05/31	\$757,359	3,470	3,990	7,460	\$ 102	47%	
Village	Village of Irvington	05/31	\$728,751	4,330	4,005	8,335	\$ 87	52%	
Village	Village of Tarrytown	05/31	\$743,897	4,524	4,455	8,979	\$ 83	50%	
Village	Village of Harrison	12/31	\$3,581,453	17,122	12,405	29,527	\$ 121	58%	
Village	Village of Larchmont	05/31	\$1,463,500	-	-	-	NA	NA	
Village	Village of Mamaroneck	05/31	\$1,630,543	10,629	9,774	20,403	\$ 80	52%	
Village	Village of Mount Kisco	05/31	\$1,162,263	2,251	4,174	6,425	\$ 181	35%	
Village	Village of Pleasantville	05/31	\$594,325	3,430	2,603	6,033	\$ 99	57%	
Village	Village of Sleepy Hollow	05/31	\$348,187	2,574	4,653	7,227	\$ 48	36%	
Village	Village of Briarcliff Manor	05/31	\$518,590	5,799	3,524	9,323	\$ 56	62%	
Village	Village of Ossining	12/31	\$1,478,844	8,209	11,715	19,924	\$ 74	41%	
Village	Village of Pelham	05/31	\$998,354	2,920	3,388	6,308	\$ 158	46%	
Village	Village of Pelham Manor	05/31	\$464,340	2,682	3,035	5,717	\$ 81	47%	
Village	Village of Port Chester	05/31	\$2,140,952	16,739	18,257	34,996	\$ 61	48%	
Village	Village of Rye Brook	05/31	\$941,746	4,090	4,030	8,120	\$ 116	50%	
Village	Village of Scarsdale	05/31	\$1,999,431	19,979	8,524	28,503	\$ 70	70%	
Village Total			\$22,827,405	128,985	118,797	247,782	\$ 92	52%	
City	City of Mount Vernon	12/31	\$3,058,071	9,539	30,581	40,120	\$ 76	24%	
City	City of New Rochelle	12/31	\$3,305,357	25,340	32,280	57,620	\$ 57	44%	
City	City of Peekskill	12/31	\$1,669,355	5,060	10,475	15,535	\$ 107	33%	
City	City of Rye	12/31	\$1,888,508	11,419	5,853	17,272	\$ 109	66%	
City	City of White Plains	06/30	\$5,730,111	25,806	35,654	61,460	\$ 93	42%	
City	City of Yonkers	06/30	\$20,895,946	77,653	104,598	182,251	\$ 115	43%	
City Total			\$36,547,348	154,817	219,441	374,258	\$ 98	41%	
Grand Total			\$81,583,149	406,915	461,850	868,765	\$ 94	47%	

Notes:

Tons of collected waste from westchstergov.com
http://www.westchestergov.com/pdfs/ENVFAC_PRRRecyclingRate2008.pdf
 2008 Expenditures from the Office of the State Comptroller

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Appendix A - Tentative Budget versus GBOC Recommended Budget

Table 17: 2007- 2012 Revenues, Expenditures, Surplus (deficit), Unrestricted, Unreserved Fund Balance, Tentative Budget vs. GBOC Recommended Budget

	Tentative Budget		GBOC Recommended Budget		Variance	
	Estimated	Projected	Estimated	Projected	Estimated	Projected
	2011	2012	2011	2012	2011	2012
Town Entire						
Revenues and Other Sources	\$16,421,866	\$15,890,678	\$16,351,293	\$15,478,782	\$70,573	\$411,896
Expenditures and Other Uses	\$15,427,586	\$15,595,045	\$14,889,923	\$14,985,915	\$537,663	\$609,130
Surplus (Deficit)	\$994,280	\$295,633	\$1,461,370	\$492,867	(\$467,090)	(\$197,234)
Unrestricted Fund Balance	\$11,048,242	\$11,343,875	\$11,515,332	\$12,008,199	(\$467,090)	(\$664,324)
Unrestricted Fund Balance % of Expenditures	71.6%	72.7%	77.3%	80.1%	NA	NA
Town Outside Villages						
Revenues and Other Sources	\$64,443,024	\$64,796,999	\$63,218,372	\$65,205,576	\$1,224,652	(\$408,577)
Expenditures and Other Uses	\$65,537,879	\$66,595,959	\$64,216,059	\$66,713,859	\$1,321,820	(\$117,900)
Surplus (Deficit)	(\$1,094,855)	(\$1,798,960)	(\$997,687)	(\$1,508,284)	(\$97,168)	(\$290,676)
Unrestricted Fund Balance	\$12,643,041	\$10,844,081	\$12,740,209	\$11,231,926	(\$97,168)	(\$387,845)
Unrestricted Fund Balance % of Expenditures	19.3%	16.3%	19.8%	16.8%	NA	NA
Combined						
Revenues and Other Sources	\$80,864,890	\$80,687,677	\$79,569,665	\$80,684,358	\$1,295,225	\$3,319
Expenditures and Other Uses	\$80,965,465	\$82,191,004	\$79,105,982	\$81,699,775	\$1,859,483	\$491,229
Surplus (Deficit)	(\$100,575)	(\$1,503,327)	\$463,683	(\$1,015,417)	(\$564,258)	(\$487,910)
Unrestricted Fund Balance	\$23,691,283	\$22,187,956	\$24,255,541	\$23,240,125	(\$564,258)	(\$1,052,169)
Unrestricted Fund Balance % of Expenditures	29.3%	27.0%	30.7%	28.4%	NA	NA

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*Table 18: 2010 - 2012 Expenditures by Cost Center –Grouped by Agency
Tentative Budget vs. GBOC Recommended Budget*

Fund	Department	Tentative Budget		GBOC Recommended Budget		(Favorable) unfavorable variance	
		FY 2011 Projections	FY 2012 Recommended	FY 2011 Projections	FY 2012 Recommended	FY 2011 Projections	FY 2012 Recommended
A	Assessor	747,818	720,982	737,110	721,697	10,708	(715)
	Assessor's Office Total	747,818	720,982	737,110	721,697	10,708	(715)
B	Safety Inspection Bureau	965,159	946,384	973,659	952,562	(8,500)	(6,178)
B	Environmental Quality Control	-	-	-	-	-	-
	Building Department Total	965,159	946,384	973,659	952,562	(8,500)	(6,178)
B	Conservation	28,093	28,093	28,093	28,093	-	-
B	Other Community Services/Gr	120,051	120,086	120,051	120,086	-	-
	Community Development & C	148,144	148,179	148,144	148,179	-	-
B	Community Center	2,721,636	2,524,820	2,676,284	2,530,612	45,352	(5,792)
B	Fairview Greenburgh Pool	600,250	587,066	606,250	582,066	(6,000)	5,000
	Department of Community Re	3,321,886	3,111,886	3,282,534	3,112,678	39,352	(792)
A	Recreation Administration	181,010	189,827	181,010	189,827	-	-
A	Programs for the Aging (Nutrit	275,706	248,135	275,706	308,662	-	(60,527)
B	Recreation Administration	1,562,099	1,537,646	1,560,299	1,534,406	1,800	3,240
B	Senior Transportation	18,196	23,261	18,196	23,261	-	-
B	Rec-Park Maintenance	1,638,675	1,517,176	1,631,064	1,497,462	7,611	19,714
B	Anthony Veterans Park	466,681	448,708	466,681	448,708	-	-
	Department of Parks & Recre	4,142,367	3,964,753	4,132,956	4,002,326	9,411	(37,573)
A	Council on Arts	52,402	-	52,402	-	-	-
	Greenburgh Arts & Culture To	52,402	-	52,402	-	-	-
A	Town Justices	1,340,856	1,365,304	1,336,477	1,374,353	4,379	(9,049)
	Greenburgh Town Court Total	1,340,856	1,365,304	1,336,477	1,374,353	4,379	(9,049)
A	Hartsdale Public Parking	76,435	79,000	76,435	79,000	-	-
	Hartsdale Public Parking Total	76,435	79,000	76,435	79,000	-	-
B	Highway Fund	5,975,115	5,300,115	5,100,115	6,451,492	875,000	(1,151,377)
	Highway Fund Total	5,975,115	5,300,115	5,100,115	6,451,492	875,000	(1,151,377)
B	Library Fund	3,204,838	2,884,838	3,204,838	2,884,838	-	-
	Library Total	3,204,838	2,884,838	3,204,838	2,884,838	-	-
B	Nature Center	365,096	338,920	365,096	338,096	-	824
	Nature Center Total	365,096	338,920	365,096	338,096	-	824
A	Police & Constables	96,539	10,785	98,003	10,848	(1,464)	(63)
A	Other Public Safety	2,200	2,400	-	-	2,200	2,400
A	Police SWAT	174,014	166,377	174,014	166,377	-	-
A	Control of Animals	320,625	325,361	321,479	326,277	(854)	(916)
A	Civil Defense	20,071	38,975	21,821	33,201	(1,750)	5,774
A	Advanced Life Support	920,052	934,802	920,052	929,336	-	5,466
B	Police & Constables	16,689,328	17,060,550	16,731,487	17,076,357	(42,159)	(15,807)
B	Police Housing Authority	-	-	-	-	-	-
	Police Department Total	18,222,829	18,539,250	18,266,856	18,542,396	(44,027)	(3,146)
A	Public Works Administration	480,016	474,047	480,016	480,759	-	(6,712)
A	Traffic Control	430,725	419,040	435,725	435,835	(5,000)	(16,795)
A	Highway Item II-Bridge Maint	25,000	5,000	-	5,000	25,000	-
B	Public Works Administration	416,481	428,412	416,481	408,690	-	19,722
B	Central Services	252,255	253,050	252,255	253,050	-	-
B	Highway Garage	84,800	69,100	76,300	61,100	8,500	8,000
B	Street Lighting	704,946	741,397	704,946	743,496	-	(2,099)
B	Sanitation	4,668,616	4,702,401	4,620,616	4,569,079	48,000	133,322
	Public Works Total	7,062,839	7,092,447	6,986,339	6,957,009	76,500	135,438
A	Purchasing Dept	153,685	154,999	153,685	155,057	-	(58)
	Purchasing Department Total	153,685	154,999	153,685	155,057	-	(58)

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Fund	Department	Tentative Budget		GBOC Recommended Budget		(Favorable) unfavorable variance	
		FY 2011	FY 2012	FY 2011	FY 2012	FY 2011	FY 2012
		Projections	Recommended	Projections	Recommended	Projections	Recommended
A	Tax Collection	237,131	244,103	237,131	244,853	-	(750)
	Tax Department Total	237,131	244,103	237,131	244,853	-	(750)
A	Town Attorney	1,009,743	957,151	1,009,743	957,151	-	-
	Town Attorney Total	1,009,743	957,151	1,009,743	957,151	-	-
A	Town Clerk	279,056	279,422	279,056	280,498	-	(1,076)
A	Elections	182,445	188,450	182,445	188,450	-	-
B	Town Clerk	10,785	14,785	10,785	14,785	-	-
B	Cable TV	116,714	134,954	112,976	184,954	3,738	(50,000)
B	Registrar of Vital Statistics	2,700	2,700	2,700	2,700	-	-
B	Rent Subsidy	33,468	35,000	55,000	55,000	(21,532)	(20,000)
	Town Clerk Total	625,168	655,311	642,962	726,387	(17,794)	(71,076)
A	Town Comptroller	710,000	716,430	710,000	660,511	-	55,919
A	Independent Auditor	76,820	76,820	76,820	76,820	-	-
A	Central Services	743,204	705,157	721,204	655,759	22,000	49,398
A	Central Data Processing	489,545	507,143	489,545	507,532	-	(389)
	Town Comptroller Total	2,019,569	2,005,550	1,997,569	1,900,622	22,000	104,928
A	Town Council	117,107	117,153	117,107	117,153	-	-
	Town Council Total	117,107	117,153	117,107	117,153	-	-
A	Town Engineer	45,921	45,921	45,921	45,921	-	-
	Town Engineer Total	45,921	45,921	45,921	45,921	-	-
A	Historian	4,834	5,209	4,834	5,209	-	-
A	Conservation	-	-	-	-	-	-
	Town Historian Total	4,834	5,209	4,834	5,209	-	-
A	Supervisor	198,663	276,108	198,163	196,108	500	80,000
A	Veterans Services	600	600	600	600	-	-
	Town Supervisor Total	199,263	276,708	198,763	196,708	500	80,000
B	Narcotic Guidance Council	33,674	33,674	33,674	33,674	-	-
A	Unallocated Insurance	154,916	163,000	154,616	163,000	300	-
A	Municipal Assoc Dues	4,000	4,100	4,000	4,100	-	-
A	Judgement & Claims	173,000	200,000	173,000	200,000	-	-
A	Taxes	141,079	144,500	141,079	144,500	-	-
A	Special Items	509,000	509,250	8,000	8,000	501,000	501,250
A	Narcotic Guidance Council	20,000	20,000	20,000	20,000	-	-
A	30 Manhattan Ave	104,220	106,678	97,220	103,220	7,000	3,458
A	Employee Benefits	3,018,360	3,320,895	3,044,716	3,468,380	(26,356)	(147,485)
A	Transfers to other Funds (Debt)	1,460,788	1,446,921	1,460,788	1,446,921	-	-
A	Insurance Fund	450,000	275,000	450,000	275,000	-	-
A	Contingent Account	-	150,000	-	-	-	150,000
B	Unallocated Insurance	506,670	531,000	506,552	531,000	118	-
B	Judgement & Claims	2,800,000	2,500,000	2,500,000	2,500,000	300,000	-
B	Taxes	113,498	116,060	113,498	116,060	-	-
B	Special Items	120,190	18,500	120,190	18,500	-	-
B	Employee Benefits	14,130,464	16,163,593	14,020,572	15,605,985	109,892	557,608
B	Transfers to other Funds (Debt)	6,336,785	6,529,388	6,336,785	6,336,785	-	192,603
B	Insurance Fund	425,000	425,000	425,000	425,000	-	-
B	Contingent Account	-	200,000	-	-	-	200,000
	Unallocated Total	30,501,644	32,857,559	29,609,690	31,400,126	891,954	1,457,433
B	Zoning & Planning	425,616	379,282	425,616	385,962	-	(6,680)
	Zoning & Planning Total	425,616	379,282	425,616	385,962	-	(6,680)
	Grand Total	80,965,465	82,191,004	79,105,982	81,699,775	1,859,483	491,229

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Appendix B - Detail of Town Entire and Town Outside Villages Expenditure Adjustments

Table 19: Town Entire and Town Outside Villages Expenditure Adjustments (including Position Adjustments) Over 2012 Adopted Budget

Description	Positions Adjustment			Town Outside Villages		Town Entire		Total	
	FTE	Union	Salary	Reductions	Increases	Reductions	Increases	Reductions	Increases
Department of Community Resources									
<i>Community Center (Town Outside Villages)</i>									
Youth development program activities			\$ -	\$ (15,000)	\$ -	\$ -	\$ -	\$ (15,000)	\$ -
Youth aid	(1)	CSEA	(42,316)	(42,316)	-	-	-	(42,316)	-
Clerk Typist	(1)	CSEA	(46,578)	(46,578)	-	-	-	(46,578)	-
Staff assistant			-	(18,792)	-	-	-	(18,792)	-
Transportation			-	(30,000)	-	-	-	(30,000)	-
Equipment			-	(12,700)	-	-	-	(12,700)	-
								-	-
								-	-
<i>Fairview Greenburgh Pool (Town Outside Villages)</i>									
Lifeguard	(1)	CSEA	(50,172)	(50,172)	-	-	-	(50,172)	-
Part-time employees increase			-	-	20,000	-	-	-	20,000
								-	-
Net increases (decreases) in other costs			-	(5,785)	-	-	-	(5,785)	-
Department of Community Resources	(3)		\$ (139,066)	\$ (221,343)	\$ 20,000	\$ -	\$ -	\$ (221,343)	\$ 20,000
Department of Parks & Recreation									
<i>Recreation Administration (Town Entire)</i>									
Transportation			\$ -	\$ -	\$ -	\$ (15,886)	\$ -	\$ (15,886)	\$ -
Part-time help reduction for disability program			-	-	-	(5,024)	-	(5,024)	-
								-	-
<i>Recreation Administration (Town Outside Villages)</i>									
Bus driver	(1)	CSEA	(43,205)	(43,205)	-	-	-	(43,205)	-
Transportation			-	-	9,073	-	-	-	9,073
Service contract - security			-	(11,465)	-	-	-	(11,465)	-
Service contract - programs			-	(5,400)	-	-	-	(5,400)	-
Gas, grease, and oil			-	-	7,000	-	-	-	7,000
								-	-
<i>Senior Transportation</i>									
Driver			-	-	-	-	20,661	-	20,661
								-	-
<i>Recreation - Park Maintenance (Town Outside Villages)</i>									
Park groundskeeper	(2)	CSEA	(99,472)	(99,472)	-	-	-	(99,472)	-
Cleaner	(1)	CSEA	(50,172)	(50,172)	-	-	-	(50,172)	-
Part-time help			-	-	15,664	-	-	-	15,664
Gas, grease, and oil			-	-	9,500	-	-	-	9,500
								-	-
								-	-
<i>Anthony Veterans Park (Town Outside Villages)</i>									
Lifeguards (P/T)			-	(16,000)	-	-	-	(16,000)	-
								-	-
Net increases (decreases) in other costs				(23,998)	-	-	-	(23,998)	-
								-	-
Department of Parks & Recreation Total	(4)		\$ (192,849)	\$ (249,712)	\$ 41,237	\$ (20,910)	\$ 20,661	\$ (270,622)	\$ 61,898

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Table 19 (continued): Town Entire and Town Outside Villages Expenditure Adjustments (including Position Adjustments) Over 2012 Adopted Budget

Description	Positions Adjustment			Town Outside Villages		Town Entire		Total	
	FTE	Union	Salary	Reductions	Increases	Reductions	Increases	Reductions	Increases
Highway Fund									
<i>General repairs</i>									
Shape-up laborers	(1)	Teamsters	\$ (57,826)	\$ (57,826)	\$ -	\$ -	\$ -	\$ (57,826)	\$ -
Overtime			-	(15,000)	-	-	-	(15,000)	-
Overtime - Fall leaf collection			-	(27,000)	-	-	-	(27,000)	-
Gas, oil, and grease			-	-	111,000	-	-	-	111,000
Service contracts			-	(50,000)	-	-	-	(50,000)	-
Repair of roads			-	-	35,000	-	-	-	35,000
Curbing (elimination of program)			-	(15,000)	-	-	-	(15,000)	-
Sidewalks (elimination of program)			-	(15,000)	-	-	-	(15,000)	-
Replacement of trees			-	(10,000)	-	-	-	(10,000)	-
<i>Snow removal</i>									
Salt & other materials			-	-	75,000	-	-	-	75,000
Overtime			-	(50,000)	-	-	-	(50,000)	-
<i>Permanent improvements</i>									
Permanent improvements			-	(18,000)	-	-	-	(18,000)	-
<i>Machinery</i>									
Machinery			-	-	38,011	-	-	-	38,011
<i>Employee benefits</i>									
State retirement, medical insurance, payroll taxes, workers comp			-	-	360,410	-	-	-	360,410
<i>Town Outside Villages funding shortfall</i>									
Net increases (decreases) in other costs			-	(161,595)	-	-	-	(161,595)	-
Highway Fund Total	(1)		\$ (57,826)	\$ (419,421)	\$ 619,421	\$ -	\$ -	\$ (419,421)	\$ 619,421
Library									
Reduction in funding (10% from prior year)			\$ -	\$ (320,484)	\$ -	\$ -	\$ -	\$ (320,484)	\$ -
Net increases (decreases) in other costs			-	484	-	-	-	484	-
Library Total			\$ (115,652)	\$ (320,000)	\$ -	\$ -	\$ -	\$ (320,000)	\$ -
Nature Center									
Reduction in funding	0		-	(26,178)	-	-	-	(26,178)	-
	0		-	-	-	-	-	-	-
Net increases (decreases) in other costs			-	2	-	-	-	2	-
Nature Center Total				\$ (26,176)	\$ -	\$ -	\$ -	\$ (26,176)	\$ -

A Budget Blueprint for the Town of Greenburgh

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Table 19 (continued): Town Entire and Town Outside Villages Expenditure Adjustments (including Position Adjustments) Over 2012 Adopted Budget

Description	Positions Adjustment			Town Outside Villages		Town Entire		Total	
	FTE	Union	Salary	Reductions	Increases	Reductions	Increases	Reductions	Increases
Police Department									
<i>Police & Constables (Town Outside Villages)</i>									
Police officer (first grade)	(1)	PBA	\$ (98,348)	\$ (98,348)	\$ -	\$ -	\$ -	\$ (98,348)	\$ -
Dispatcher	(1)	CSEA	(42,852)	(42,852)	-	-	-	(42,852)	-
School crossing guard			(10,885)	(10,885)	-	-	-	(10,885)	-
Overtime - police			-	(25,000)	-	-	-	(25,000)	-
Training			-	(23,475)	-	-	-	(23,475)	-
Uniforms/protective gear			-	(10,680)	-	-	-	(10,680)	-
Service contracts			-	(21,794)	-	-	-	(21,794)	-
Professional fees/consulting			-	(12,281)	-	-	-	(12,281)	-
EMS collections costs			-	-	10,000	-	-	-	10,000
Heating expense			-	-	2,000	-	-	-	2,000
Gas, oil, and grease			-	-	44,000	-	-	-	44,000
Longevity pay			-	-	49,020	-	-	-	49,020
Unused sick day incentive bonus			-	-	96,000	-	-	-	96,000
Contractual PBA increases (3.4%)			-	-	424,578	-	-	-	424,578
Net increases (decreases) in other costs			-	-	16,294	-	-	-	16,294
Police Department Total	(2)		\$ (152,085)	\$ (245,315)	\$ 641,892	\$ -	\$ -	\$ (245,315)	\$ 641,892
Public Works									
<i>Sanitation (Town Outside Villages)</i>									
Shape-up laborers (through attrition)	(3)	Teamsters	\$ (173,478)	\$ (173,478)	\$ -	\$ -	\$ -	\$ (173,478)	\$ -
Overtime - Fall leaf collection			-	(26,000)	-	-	-	(26,000)	-
Leaf bags			-	(10,750)	-	-	-	(10,750)	-
Disposal costs			-	(38,000)	-	-	-	(38,000)	-
Gas, oil, and grease			-	-	142,000	-	-	-	142,000
Net increases (decreases) in other costs			-	(1,105)	-	-	-	(1,105)	-
Public Works Total	(3)		\$ (173,478)	\$ (249,333)	\$ 142,000	\$ -	\$ -	\$ (249,333)	\$ 142,000
Town Justices									
Part-Time Baliff	0		\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
Part-Time	0		\$ -	\$ -	\$ -	\$ -	\$ 8,334	\$ -	\$ 8,334
Professional fees/collection	0		\$ -	\$ -	\$ -	\$ (2,000)	\$ -	\$ (2,000)	\$ -
Professional fees/consulting	0		\$ -	\$ -	\$ -	\$ (6,504)	\$ -	\$ (6,504)	\$ -
Net increases (decreases) in other costs	0		\$ -	\$ -	\$ -	\$ 21	\$ -	\$ 21	\$ -
Town Justices Total			\$ -	\$ -	\$ -	\$ (8,483)	\$ 38,334	\$ (8,483)	\$ 38,334

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November 29, 2011

Table 19 (continued): Town Entire and Town Outside Villages Expenditure Adjustments (including Position Adjustments) Over 2012 Adopted Budget

Description	Positions Adjustment			Town Outside Villages		Town Entire		Total	
	FTE	Union	Salary	Reductions	Increases	Reductions	Increases	Reductions	Increases
Town Attorney									
Deputy town attorney	(1)		\$ (99,883)	\$ -	\$ -	\$ (99,993)	\$ -	\$ (99,993)	\$ -
Senior office assistant	(1)	CSEA	(64,721)	-	-	(64,721)	-	(64,721)	-
Confidential secretary			-	-	-	-	45,000	-	45,000
Part-time deputy town attorney			-	-	-	-	53,449	-	53,449
Certiorari disbursements			-	-	-	(58,000)	-	(58,000)	-
Net increases (decreases) in other costs				-	-	(125)	-	(125)	-
Town Attorney Total	(2)		\$ (164,604)	\$ -	\$ -	\$ (222,839)	\$ 98,449	\$ (222,839)	\$ 98,449
Town Clerk									
<i>Cable TV</i>									
Other equipment - cable			\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
<i>Town clerk</i>									
Records clerk	(1)	CSEA	\$ (42,315)	-	-	(42,315)	-	(42,315)	-
Records clerk (P/T)			\$ -	-	-	(10,100)	-	(10,100)	-
Records clerk (P/T)			\$ -	-	-	-	20,000	-	20,000
Net increases (decreases) in other costs				-	-	-	(23,140)	-	(23,140)
Town Clerk Total	(1)		\$ (42,315)	\$ -	\$ 50,000	\$ (52,415)	\$ (3,140)	\$ (52,415)	\$ 46,860
Town Comptroller									
<i>Central Services</i>									
Part-time			\$ -	\$ -	\$ -	\$ (15,500)	\$ -	\$ (15,500)	\$ -
Postage	0		-	-	-	(7,000)	-	(7,000)	-
Telephone/data lines	0		-	-	-	(10,000)	-	(10,000)	-
Electric expense	0		-	-	-	(20,000)	-	(20,000)	-
Service contract/software			-	-	-	(13,000)	-	(13,000)	-
Professional fees/labor negotiations			-	-	-	(15,000)	-	(15,000)	-
Professional fees/consulting			-	-	-	(15,000)	-	(15,000)	-
Net increases (decreases) in other costs				-	-	-	1,732	-	1,732
Town Comptroller Total			\$ -	\$ -	\$ -	\$ (95,500)	\$ 1,732	\$ (95,500)	\$ 1,732
Zoning & Planning									
Requested projects	0		\$ -	\$ (113,750)	\$ -	\$ -	\$ -	\$ (113,750)	\$ -
Net increases (decreases) in other costs				-	5,944	-	-	-	5,944
Zoning & Planning Total			\$ -	\$ (113,750)	\$ 5,944	\$ -	\$ -	\$ (113,750)	\$ 5,944
Supervisors Office									
Budget officer/part time	0		\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000
Internal auditor/part-time			-	-	-	-	35,000	-	35,000
Net increases (decreases) in other costs				-	-	-	-	-	-
Supervisors Office Total			\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Other agencies total	0		\$ -	\$ (51,699)	\$ -	\$ -	\$ -	\$ (51,699)	\$ -
TOTAL AGENCY EXPENSE REDUCTIONS	(16)		\$ (1,037,875)	\$ (1,896,749)	\$ 1,520,494	\$ (400,147)	\$ 236,036	\$ (2,296,896)	\$ 1,756,530

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Table 19 (continued): Town Entire and Town Outside Villages Expenditure Adjustments (including Position Adjustments) Over 2012 Adopted Budget

Description	Positions Adjustment			Town Outside Villages		Town Entire		Total	
	FTE	Union	Salary	Reductions	Increases	Reductions	Increases	Reductions	Increases
Contingent Account									
Reversal of CSEA/Teamsters wage increases (Town Wide)	0			\$ -	\$ -	\$ (514,000)	\$ -	\$ (514,000)	\$ -
Reversal of CSEA/Teamsters wage increases (Town Outside Villages)	0			(870,000)	-	-	-	(870,000)	-
Net increases (decreases) in other				-	-	-	-	-	-
Contingent Account Total				\$ -	\$ (870,000)	\$ -	\$ (514,000)	\$ -	\$(1,384,000)
Employee Benefits (including offset for headcount reductions)									
<i>Town Entire</i>									
State Retirement			\$ -	\$ -	\$ -	\$ -	\$ 47,396	\$ -	\$ 47,396
Social Security			-	-	-	-	-	-	-
Medicare Match			-	-	-	-	5	-	5
Medical Insurance (15% Yr-o-Yr)			-	-	-	-	222,750	-	222,750
Workers' Compensation			-	-	-	-	3,000	-	3,000
Net increases (decreases) in other				-	-	-	-	-	-
Employee Benefits Total				\$ -	\$ (16,058)	\$ 2,167,107	\$ -	\$ 273,151	\$ (16,058)
<i>Town Outside Villages</i>									
State Retirement			-	-	768,929	-	-	-	768,929
Social Security			-	(13,014)	-	-	-	(13,014)	-
Medicare Match			-	(3,044)	-	-	-	(3,044)	-
Medical Insurance			-	-	1,008,300	-	-	-	1,008,300
Workers' Compensation			-	-	361,000	-	-	-	361,000
Net increases (decreases) in other				-	28,878	-	-	-	28,878
Employee Benefits Total				\$ -	\$ (16,058)	\$ 2,167,107	\$ -	\$ 273,151	\$ (16,058)
Insurance Fund									
<i>Town Entire</i>									
Reduction of payments to outside			\$ -	\$ -	\$ -	\$ (175,000)	\$ -	\$ (175,000)	\$ -
Net increases (decreases) in other				-	-	-	-	-	-
Insurance Fund Total				\$ -	\$ -	\$ (175,000)	\$ -	\$ (175,000)	\$ -
Judgements & Claims									
<i>Town Entire</i>									
Tax certioraris				\$ -	\$ -	\$ (100,000)	\$ -	\$ (100,000)	\$ -
<i>Town Outside Villages</i>									
Tax certioraris				(2,500,000)	-	-	-	(2,500,000)	-
Net increases (decreases) in other				-	-	-	-	-	-
Judgements & Claims Total				\$ -	\$(2,500,000)	\$ -	\$ (100,000)	\$ -	\$(2,600,000)
Special Items									
<i>Town Entire</i>									
Reserve for uncollectible property tax receivables				-	-	-	501,250	-	501,250
Net increases (decreases) in other				(8,000)	-	-	-	(8,000)	-
Special Items Total				\$ -	\$ (8,000)	\$ -	\$ 501,250	\$ (8,000)	\$ 501,250
Other				\$ -	\$ -	\$ 252,686	\$ -	\$ -	\$ 252,686
TOTAL REDUCTION FOR STATE MANDATES, CHANGE IN ESTIMATES, AND MISCELLANEOUS NON CONTROLLABLE EXPENDITURES									
				\$ -	\$(3,394,058)	\$ 2,419,793	\$ (789,000)	\$ 774,401	\$(4,183,058)
GRAND TOTAL	(16)			\$ (1,037,875)	\$(5,290,807)	\$ 3,940,287	\$(1,189,147)	\$ 1,010,437	\$(6,479,954)

Appendix C - Information Technology

Overview

This budget report highlights several areas for improvement, which could have a dramatic affect on savings in future town budgets. At the core, many improvements could be achieved by enforcing a system of checks and balances with the Town Departments. A system needs to be implemented to help department commissioners run their respective departments and enable them to share information on a regular timely basis with a budget and/or auditing group within the town to perform additional analysis. Such a system would ultimately yield greater accountability of the town departments to the Town Council and taxpayer.

Our current IT infrastructure falls short of supporting the town's current daily needs which makes it extremely inadequate to support a majority of the improvements suggested by this budget oversight commission.

For reasons that will be summarized below it is critical to the Town's future that a new integrated software solution be implemented as soon as possible. This is not an easy undertaking and the cost for such a project will most definitely be in the mid six figure(s). Therefore, it is highly recommended that the town begin planning immediately in order to have a new solution fully operational within the next (3) years. **The process to evaluate and implement a software migration project typically takes about (2) years, so this recommendation only leaves the town with a (1) year cushion to plan for such an event.**

The purpose of this overview is to highlight some of the larger issues related to the Town's current IT environment. All of the town's departments will benefit from a new system. Those departments mentioned in this summary are listed for illustration purposes and not because they have more issues than any other department in the town.

General Observations

- There is too much redundant effort and time involved in extracting, collecting and manually reentering data.
- There is a lot of time spent reconciling manual data input as the above process is highly prone to errors.
- It is hard to compare actual to budget numbers on a monthly basis as a lot of the critical data in the system to perform such an analysis lags two months or more. The lag is due to our current business practices, which revolve around the town's existing software solution.
- There is no emergency contingency plan or off site backup in place should our existing software solution fail.

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- The IT department needs to be given a more primary role when technology and software is evaluated, selected and implemented for the town. Currently each department evaluates and selects software, which may meet their individual needs but may not interface with the software and needs of other departments.
- The town has a Payroll module but does not currently own a Human Resources (HR) software solution. An integrated HR module could help facilitate benefits, accrued vacation time, annual reviews, documentation of personnel issues and even interface with Fixed Assets so that resources could be collected and redeployed after an individual's employment ends for the town.
- Microsoft Excel is being used to support critical functions within the Town. It is not just being used as a conduit for data entry and simple tool for analysis. For example, with the lack of an HR software module in our town, paper reports and Excel are used to manage all employees' vacation time.
- For many reasons, it is hard to analyze any department to plan for current or future business decisions.
- Systems, which lack appropriate integration make it hard to control or keep the departments who interface with said systems accountable for the information they input.

Purchase Requisition Process

- The original request is currently made via a printed requisition (Excel Spreadsheet).
- Data received from the above requisition is input separately into 2 different systems.
- No hold is placed on funds when requisitions are first received.
- There is no way for the requestor to know where they are in the approval process or even if the request was received (or possibly just sitting on someone's desk). A patient employee would wait two weeks before following up via phone or email.
- A change in the PO (a frequent occurrence) slows down the process and adds extra manual effort to input and track changes down.

Integrated Solutions

How would an integrated solution help the above requisition process?

- The purchase request is made once using an online form.
- There will only be one purchasing system.

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- As soon as a purchase request is made, the budget line is checked to see if funds are available to make such a purchase. Funds are then placed on hold until the purchase is made. Fund balance availability for future purchase requests would reflect all approved and pending requisitions.
- From the moment a purchase requisition is submitted the requestor can check online to see where they are in the process (without placing phone calls or writing emails). Management can review all outstanding purchase orders and even be alerted to those taking too long to process. This could help analyze the department's process for future improvements and become more proactive (for longer approvals) to ensure greater customer satisfaction from the departments.
- A change to a purchase request (or final PO) is done by changing the same online form used during the original purchase request. These changes are governed by the same (or additional rules) associated with the purchase requisition process.

The above examples attempts to illustrate how a fully integrated solution could save time and money for the town as well as add the appropriate controls necessary to support the checks and balances highlighted by this budget oversight commission.

The following is a short list of neighboring municipalities who are currently using one of the two integrated software solutions we are exploring for the town (MUNIS and KVS):

- City of Rye
- City of White Plains
- County - Columbia - Currently under Migration
- County - Putnam - Currently under Migration
- Croton-on-Hudson
- Dobbs Ferry
- Eastchester
- Mount Pleasant
- North Castle
- Tarrytown

Appendix D - Engineering Report

Analysis of Climate Action Plan

Whenever the Town uses energy there is an effect on the environment. Energy usage may take the form of electricity, gas fuel or gasoline for vehicles, lighting or the heating and cooling of buildings. Much of the electricity is generated by use of fossil fuels either by Con Edison or another utility company. Fuel usage can be reduced and certainly should be explored by the Town as a whole, if for no other reason than to reduce expenses to the Town. Some capital expenses may be necessary to obtain these savings. The expenses could be financed either by borrowing or possibly through grant application.

The Climate Action Plan offers some very viable suggestions. One idea is to exchange the present streetlights from existing sodium and mercury lights with LED lighting. This would save about \$300,000 annually from the \$460,000 currently being spent for electricity. Although the Town installed a "test" installation of LED lighting, no light readings were made before the installation or afterwards. LED lighting requires less maintenance and lasts longer than the ones now being used. The results will be a savings in labor costs. The cost for the LED lights themselves has not been determined, but there does exist a new "plug in" type that is now available and would make the installation rather simple. LED lights also offer the advantage of not "lighting up the sky".

Library Engineering Issues

The Town hired OLA Consulting Engineers to review the unusual cost of heating and cooling the GPL. The GPL was built with a lot of window glass, which gets very hot in the sun and cold in the winter months. The GBOC recommends that a reflective plastic be applied to the interior of the glass to reduce remarkably the heat and cooling loads. It would also help preserve books and allow the computers to be out of the sun. Meters should be installed to determine more accurately when electricity is being used and in what quantities. Casablanca ceiling fans would help as well. In the winter months they can be set to rotate clockwise and will push the heat downward. In the summer months, the blade rotation can be reversed and the heat will be drawn upward.

To reduce wear and tear along with failure of the compressors (which are used as heat pumps in the winter months) it is recommended that the Town install a gas fired boiler to supply heat. Two of the compressors have already failed. The compressors had a five-year warrantee and should have been covered under that warrantee. The cost of replacement has been borne by the Town. Additionally, the "wells" that were dug to make this an efficient geothermal system do not operate as planned. The circulating pump uses more energy than was planned and should be operating with a speed control, which it is not. Currently the 25hp-circulating pump is running 24 hours a day. The OLA report does not mention reducing the heat and sun load on the equipment because it does not work like an open

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system would. Drilling the wells was a predictable mistake since it was known that they would be drilling into rock. The designers and those that approved the system should be held accountable, in our opinion.

Heat is inefficiently applied throughout the rooms within the GPL because heat rises and the heat ducts were installed well above the floor. The installation of storm windows for the very large expanse of glass would also help with the comfort of residents using the GPL facilities. The GBOC further suggest that more occupancy light switches be installed in an effort to reduce energy costs. The only reason that energy costs were down in 2010 is that the Library cut back on the hours of operation.

The layout of the GPL itself is not conducive to efficient operation. After parking, it is necessary to descend a long stairway in order to access the library entrance. The same stairs must be navigated upward upon leaving the library. The elderly find this to be particularly challenging, as do parents with young children in strollers.

In summation, we recommend the following actions be taken:

- ❖ Install a gas fired boiler for heat
- ❖ Study the need for a cooling tower
- ❖ Reduce the sun and glass heating and cooling loads
- ❖ Eliminate the non-working wells and the need to run a 25hp well pump 24/7
- ❖ Hold the designers accountable for their actions- litigate if necessary

General Findings

In general, buildings should consume about ¾ gallons of oil or the equivalent thereof for heating per year. Any more should be investigated. Fuel consumed should be proportionate to degree-days. All town buildings should be inspected for specific fuel losses.

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Appendix E – Technology Needs Assessment from Tyler Technologies
(see separate document)

VOLUME 2 AGENCY OVERVIEW

The following contains an overview of each department that describes its history and the services that it provides. This section describes the goals and actions plans of each agency and has not been updated to reflect changes reflected in the 2012 Tentative Budget. The overviews were provided by each agency head. The GBOC gratefully acknowledges each agency head's input and cooperation in the documenting their respective agencies. Existing defined terms have the meanings ascribed in Volume 1. Employee titles and departments, to the extent not already defined, have been capitalized.

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Assessor's Office

The Assessment Department is responsible for assessing all real property in the entire Town for the purposes of taxation for Town, County, School, Fire and Special district taxes. They implement exemptions, maintain property ownership, maintain the official Tax Map of the Town, and manage the Town's Geographical Information System (GIS). They are responsible for submitting an annual assessment roll to the public, submitting annual reports to the school districts, fire districts, fire protection districts, Westchester County Tax Commission (for the apportionment of County Taxes) and annual reports to the New York State Office of Real Property Tax Services.

The objective of the assessment office is to properly assess all real property in the Town of Greenburgh by creating the basis in the establishment of the Town Tax rates. The Assessment office works closely with the other departments within the Town as well as with the ten school districts, three paid fire districts, and the six villages.

Currently, there are seven full time employees and three part time employees working in the department. The Sr. Real Property Appraiser and the GIS Coordinator report directly to the Town Assessor. The GIS Coordinator has both a drafter and an assistant Assessment Clerk that report to him/her. The Sr. Real Property Appraiser works with an Assessment Clerk, an Assistant Assessment Clerk, and a full time Property Control Coordinator. Additionally, a part time STAR Coordinator, a part time Field Inspector, and a Part Time Data Clerk are assisting with the work. (See page 3 for 2011 Assessment Department Organizational Chart)

Over the past several years, the assessment department has purchased new assessment software to create a more efficient, transparent and functional program for the maintenance and reporting of data. This new software has also eliminated a duplication of work with in the assessment department and also is now capable of eliminating the duplication of some services offered to the Villages. Additionally, they are now capable of maintaining information pertaining to ownership, and exemptions in the new system for cooperative unit owners. Prior to use of the new software, the information was maintained in an Excel Spreadsheet. There are approximately 5,000 cooperative unit owners in the Town of Greenburgh.

The assessment department is now in compliance with the New York State Grid Parcel identification system. This project consisted of changing every parcel identification number within the entire Town. All 28,000 internal records (property cards, deeds, files, index cards, etc.) had to be converted. The project took approximately three years to complete.

They have implemented a computerized abutters notification system. Previously, the required notification process was done manually by property owners or representatives and took hours to complete. The Assessment Department offers this service for a fee and has collected approximately \$9,000 a year for the past two years.

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The Assessment Department is responsible for Deed Transfers on all properties within Greenburgh as well as property tax exemptions; both wholly and partially exempt. Such exemptions include Aged Exemptions, Disabled Persons Exemptions, Alternative Veteran's Exemptions, Enhanced STAR Exemptions, Basic STAR Exemptions, Clergy Exemptions, Volunteer Fire/Ambulance Exemptions, and Non-Profit Exemptions.

They handle all property tax Grievances as well as Small Claims Assessment Reviews (SCAR) and Certiorari proceedings. By June 21, 2011, Grievance day for the year 2011, they had received approximately 3600 petitions. The deadline for SCAR was October 15, 2010 and at that time they received 1300 petitions. By June of 2011 they had processed and filed 1000 of the SCAR petitions. Certiorari petitions are handled in conjunction with the Attorney's Department. As of June 2011 they had approximately 800 pending cases with an average of five years at issue. The courts have expedited the negotiation process and therefore, the Town/School/Fire/Villages have been experiencing a greater workload, increased refunds and commensurate assessment reductions going forward.

Part of the Assessors responsibility is to take all building permits and physically place the data on the property record card. This includes drawing a scaled area footprint. This card is used for assessment purposes and contains a history of all actions made to successfully and properly assesses the property. This card is updated to show the most recent owner's name, as well as the most current assessment data.

The last town wide revaluation occurred in 1956, where all real property market values were established. Since that time, the Assessment Department has maintained the most equitable and fair assessment roll their resources have permitted. Overtime, as properties appreciate and depreciate at varying rates, inequities are created in assessment rolls, resulting in the increasing number of Certiorari and Small Claims Assessment Review Proceedings. At the direction of the Town Board, the Assessment Department is now taking a proactive approach in exploring the possibility of a Town wide revaluation. The Board is having a Revaluation Impact Study done by GAR Associates to establish the current status of the assessment roll and to attempt to establish where and if property tax shifts would occur if we were to go through the Revaluation process. They will submit a written report and presentation to the Town Board of their findings.

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Building Department

The mission of the Building Department is to ensure the safety of life and property of residents and business of Greenburgh by performing inspections of buildings and properties and assuring compliance with New York State Code and Local ordinances through inspection and enforcement. The staff consists of 12 fulltime employees. The Building Department is also a record-keeping agency. Last year, the department was responsible for reviewing and processing over 4,000 permits, thousands of safety inspections and issuing thousands of violation notices. The Building Department is responsible for the review and issuance of permits for electrical, plumbing, HVA, building, and operational activities. Each of these applications and associated plans require review of each permit and associated plans to determine compliance with State and Town Codes. Even after the start of the economic recession, the Building Department has experienced an upswing in the amount of permits that are being submitted for review.

Currently, the agency head acts as a Building Inspector and Fire Marshal. He/She is responsible for the inspection of all building plans and construction, supervises the operation of the department, and issues building permits and certificates of occupancy. He/She explains the requirements of the local building code, zoning code, and state code to building contractors, architects, engineers, and the public as well as provides for the removal of illegal or unsafe conditions and secures the necessary safeguards during construction. He/She orders unsafe conditions in existing structures to be removed and represents the Building Department at Town Board meetings. As Fire Marshal he/she acts as liaison between the Town Board and the Fire District and is a New York State Certified Code Enforcement Officer.

The Deputy Building Inspector also acts as the Plans Examiner. He/She reviews all proposed building plans for compliance with state and local building and zoning ordinances and performs duties of the Building Inspector in his absence. As Plans examiner, he/she analyzes blueprints and plans for compliance to all codes and represents the Building Department at Zoning Board of Appeals meetings. He/She utilizes computer applications, provides comments on all Planning Board, Zoning Board of Appeals and Town Board cases with respect to variances required and compliance with applicable codes and ordinances. He/She is a New York State Certified Code Enforcement Officer.

The Staff Assistant for the Building Department prepares the yearly budget reports, handles correspondence and analytical data for the Building Department, performs Code research, acts as liaison between Town and public, supervises clerical staff, and prepares summonses or Court using State and Local Code. He/She prepares and issues permits, performs minor plan review at the counter for applicants prior to submission to confirm compliance with local and state code, provides administrative support to the Building Inspector and Deputy Building Inspector; utilizes computer software for the planning, implementation and evaluation of work assignments as well as the preparation and implementation of departmental policies and procedures to ensure compliance with State, Town, department and MIS to assure proper installation and utilization of computer software

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applications and peripheral equipment. He/She analyzes department data, preventing and resolving problems for subordinates, supervisors and other employees. He/She is a New York State Certified Code Enforcement Officer.

There are a total of five assistant Building Inspectors that are all New York State Certified Code Enforcement Officers. They inspect existing buildings and structures, new building construction and building repairs enforcing the provisions of the local building code, zoning code, and the New York State Code. They provide for the removal of illegal or unsafe conditions and secure the necessary safeguards during construction. They investigate complaints and assist in prosecuting violations of the local and State Codes.

The Plumbing Inspector reviews all plumbing permit applications for compliance with local and state codes. He/She explains requirements of the Local and State Codes to the public and the contractors and orders unsafe plumbing conditions in existing structures to be removed. He/She investigates complaints, inspects piping, traps, fixtures; and drainage along with other plumbing facilities in buildings and structures to see that work is being carried on in accordance with Local and State Codes.

The Fire Inspector inspects buildings and structures for fire hazards, issues violations when and where necessary, and keeps the public informed on the latest fire prevention methods and regulations. He/She performs fire inspections and provides on-scene inspections of fire disasters.

The Senior Account Clerk maintains the departmental accounts. This person is responsible for updating all financial records, classifies receipts and expenditures according to standard classification. The Clerk prepares analytical reports for the Building Department, is responsible for daily deposits, monthly and yearly reports; responsible for all purchase orders as well as obtaining bids when necessary. He or she prepares claim vouchers and assists residents with code questions and the issuance of permits.

The Office Assistant performs the research required for Title Searchers and residents. He or she is responsible for research and dissemination for requests under FOIL and helps with the preparation of comments documentation for the plans examiner. Further responsibilities include the printing and preparation of permits, assisting staff as required, answering phones, and providing general information to the public.

Building Department revenue is dependent on permit submission and Record search requests. This past year, the building department has raised its fees structure and has additionally added new permits to increase revenue. They anticipate an increase of over \$100,000 in permit fees due to the changes that have already been made.

The Building Department takes a proactive approach to code enforcement to ensure the continued enjoyment of the quality of life that the residents and businesses have come to expect. All inspectors

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and office staff as well as the Greenburgh Police Department and the Town Prosecutor have been instrumental in the enforcement of the Codes and the continued success in Court.

Community Development and Conservation

Community Development and Conservation (CDC) is divided into the five divisions under the direction and control of the Department Commissioner. The CDC advises the Town Board on policies, which guide growth and change in the unincorporated area of the Town. The CDC Commissioner coordinates programs and policies to retain, restore and expand the commercial and industrial tax base of the community. The CDC Commissioner prepares and supervised the preparation of applications from various funding sources to secure monies for programs or operations. The CDC Commissioner is responsible for preparing a variety of planning statistics, data, designs, records and reports. The CDC Commissioner keeps abreast of new developments and methodology in the field and participates in the development of long-range goals of the various components of the department. The CDC is made up of five divisions.

- Division of Zoning provides professional services for the Town Zoning Board of Appeals and reports and gives assistance to all applicants of zoning variances, pursuant to Chapters 240 and 285 of the Town Code and any other applicable laws and ordinances.
- Division of Planning provides professional planning services to the Town Board and the Town Planning Board. This department assists the Town Planning Board and the Town Board with applicants and the public, performs land use studies and reviews ordinances, pursuant to Chapters 250 (Subdivision) and 285 (Zoning, Site Plan and Special Permits) of the Town Code and any other applicable laws and ordinances
- Division of Conservation, provides professional services for the Town Environmental Quality Control Commission, coordinates environmental studies, reviews and assessments, and provides assistance to the public, pursuant to Chapter 200 (Environmental Quality Review), Chapters 260 (Trees), 270 (Watercourse Protections), 280 (Wetlands and Watercourse) and 520 (Conservation Advisory Council) of the Town Code and any other applicable laws and ordinances.
- Division of Community Development arranges citizen participation for federal, state and local community development applications provides staff to the Town's Citizens Advisory Committee and carries out approved grant programs, pursuant to Chapter 285 of the Town Code and any other applicable laws and ordinances.
- Division of Urban Renewal carries out federally and state-approved projects in cooperation with the Town Urban Renewal Commission and the Town Board, pursuant to Chapter 285 of the Town Code and any other applicable laws or ordinances.

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Currently the department is operating with five full time employees, including the Commissioner.

The positions of Deputy Commissioner and Assistant planner are vacant. They work directly with the Town Board, the Planning Board, the Zoning Board of Appeals, the Antennae Review Board, the Historic Landmarks and Preservation Board, the Comp Plan Update Committee, the Hartsdale Contextual Review Committee, the Conservation Advisory Council, the Zoning Ordinance Review Committee, the Community Development Block Grants Committee, the Affordable Housing Committee, and the Ridgehill Intermunicipal Intersection Committee.

Department of Community Resources

Community Center

The Department of Community Resources (DCR) at the Theodore D. Young Community Center (TDYCC) is an outgrowth of the former Fairview/Greenburgh Community Center. At the core of the mission there has always been and continues to be efforts which seek to improve the quality of life for Town residents by providing a variety of educational, cultural, recreational, social programs and services. A multi-faceted approach is used by the department to lessen, and whenever possible, eliminate problems caused by poverty, racism, cultural deprivation and social injustice of any sort. The mission of the DCR is achieved through programs and activities, which provide essential services to the designated service population. DCR is responsible for the management of three Town facilities:

- TDYCC
- Fairview Community Pool
- Yosemite Park outdoor recreational site

Numerous events are hosted at the DCR each year. The department's activities calendar is usually fully subscribed and often groups/individuals whose applications have been denied request waiting list status. The vast array of ethnic, cultural and special interest groups that are found throughout the Town is well represented in broad spectrums of programming in the department.

The TDYCC was built in 1974 and originally named the Fairview/Greenburgh Community Center under the leadership of the Executive Director at that time, the late Theodore D. Young. The Center was initially established as a "walk-to" service center for the local residents in the areas of Fairview and North Elmsford. However, over the years there evolved a direct correlation between the growing needs of the "Greater Greenburgh Community" and increasing challenges posed to the Community Center to address these Town-wide service demands. In the early 1990's the Community Center was the recipient of a \$2.7 million dollar grant from the New York State Division of Youth. The funding was to be used for facilities enhancement and expansion in order to accommodate the growing needs in the areas of recreation, culture, education and human services. In the late 1990's the service product that was being provided via the three Town facilities (the TDYCC, the Fairview Community Pool and Yosemite Park) was awarded Town-wide departmental status. This resulted in establishing the Department of Community Services. The TDYCC was named in honor of Mr. Young for his many contributions to the TDYCC and to the Town at large.

Fairview Community Pool

The Town's only natatorium is run under a separate operating budget entitled the Fairview Community Pool. This facility is staffed with highly qualified instructors. The Fairview Community pool offers aquatics classes for those wishing to learn to swim, as well as, those who are swimming in an effort to target health issues.

Yosemite Park is the one Town Park that is fully operated under DCR management. It is open to the public from 7 AM to 11PM every day, often with planned activities and events for the residents of Greenburgh. Peak season for park use is May through September. Jazz in the Park is one of the most popular summer programs held in Yosemite Park. The Pavilions at the Park are available for rent. In addition the park has tennis courts, basketball courts, a ball field, a handball court, a water park with sprinklers, a track field, and barbecue grills along with restroom facilities and children's play areas.

The TDYCC is home to the local Community Action Program (CAP) that provides a food service pantry, heating, clothes, legal and psychiatric referrals and substance abuse programs for those that qualify. This program is run under the direction of the Westchester Cooperative Program (WestCop). For over 40 years, West-Coop's mission has been to help low income residents fight poverty through programs which foster self-sufficiency. Historically, counseling, employment and training have been an integral part of the services provided by WestCop's Community Action Programs. The CAP for Greenburgh/Elmsford services about 3,000 low-income individuals annually through its various programs. Their primary target group has traditionally been low-income persons including women, minority populations, ex-offenders, substance abusers, displaced homemakers, dislocated workers and youths. The goals of the CAP are to mobilize, coordinate and/ or direct their available resources in order to lessen the impact of poverty, to increase permanently the capacity of the community and the groups and individually afflicted by poverty to deal effectively with their problems to the end that they will need no further agency supports. The CAP promotes the participation of residents and members of poor minority communities in planning and carrying out programs to help themselves and it offers services to all residents in the Town with priority services being offered to low and moderate-income, the disadvantaged and at risk populations.

For more than a decade program fees were not raised. This included rates for the pool and summer day activities. Both the Commissioner and the Advisory Board to the Community Center are committed to the department's policy that "No Greenburgh Resident will be denied participation in any DCR program because of inability to pay full fee." Financial Assistance is available with "proof and determination of need."

A brief overview of the department's program line up show the emphasis on and special attention given to youth and senior citizen interests:

- A summer day camp program that has peaked over the years at well over 500 campers and 150 youth employees
- Several annual youth (up to 480 participants) and adult (up to 120 participants) Basketball Leagues that at times have been ranked #1 in the state.
- A Job-Readiness Program (CrossRoads) that provided employment prep and exposure for youth who were beyond the day camp stage, but not yet ready for the workforce.
- A year-round Senior Citizen Program which included a daily lunch component, as well as many other health and recreational features.
- A summer outdoor music series that provide great opportunity for the many individuals and family to take part in an array of actives shared social moments as a Community.
- There are a number of DCR events and activities that promote inter-generational programming.

The DCR has a singles program for the elderly as well as a Chinese Seniors Club (Evergreen) with about 150 members who attend weekly and a Yiddish Senior Program. The seniors' program has about 70 seniors that attend the bridge club and the Theater Club. Their after school program, known as "Exposure" is paid for in part by grant monies. They run a mentoring program and several sports programs. Jazz Elite is a music program started for young kids interested in Jazz. They service between 800-900 people during week days and about 1200-1500 on weekends.

There has always been a dual purpose for the people service essence commonly associated with the TDYCC:

- Service/Help – connecting people in need of assistance with available services
- Employment/Training – aiding community residents with job-readiness and developing marketable skills

Even though the DCR is very adept at addressing the needs of individuals, there always remains a strong sense of importance attached to the concepts of family and community. In the spring of 2009 the TDYCC began an expansion initiative to reestablish the Human Services division, which had previously been a signature feature of the institution developed at the legacy community center. An innovative approach was used in order to avoid additional financial burdens to the Town's tax base. The administration of the TDYCC was able to reach out to Westchester Jewish Community Services and Family services of Westchester to coordinate professional services for residents through the DCR's Human Services Department. This includes additional staffing through unpaid internship from local colleges. The Human Services initiative has continued to expand through adding relationships with

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Westchester County Department of Social Services (DSS), the Child Care Council of Westchester and West Help Greenburgh. Family and youth benefits are reaching new highs with each new services season because of these new design of agencies networking. They have been able to offer some essential services to residents at minimal and in many cases no additional cost to the Town. The ultimate goal of the TDYCC Human Services Program is to develop a premier network with many more human services providers that will provide opportunities to maximize the accomplishments of the objectives found in their Department Mission Statement.

Department of Parks and Recreation

The Department of Parks and Recreation's mission is to respond to the leisure needs of the residents of unincorporated area of the Town. The department provides well-planned parks, facilities, open space, programs, and services that are economically and environmentally sound. It is also the purpose of this department to reach out and supply necessary channels for wholesome recreation that will benefit the individual, family, and community.

The department believes that residents with disabilities have a right to participate in community recreation services and therefore is committed to providing facilities and programs that meet the needs of residents with and without disabilities.

No person will be discriminated against because of race, color, creed or sex, and for most programs no resident will be denied a recreational experience because of the inability to make full payment.

All Town programs are first offered to eligible residents of the unincorporated area of the Town. Non-resident participation is permitted when program openings exist and when nonresident participation would be beneficial to the Town. Nonresident program fees are at a rate higher than the rate offered to residents.

The department provides over 150 general youth, teen and adult programs. They support athletic leagues for youth and adults. In keeping with their mission statement they have established specific programs for individuals with developmental disabilities as well as housing an Office for the Aging, and a Town-Wide nutrition program for senior citizens. Seniors are provided a hot, well-balanced noon meal Monday through Friday at three different sites in the Town. Residents who have reached 60 years of age are eligible for a nominal fee. No one is denied a meal because of inability to pay. Transportation is provided if necessary, for meals, as well as daily activities and classes, doctor appointments on Monday mornings and grocery shopping on Tuesday and Friday. For those seniors that are unable to get out, they also offer a home delivered meal program. Summer and Winter Day Camps for youths are offered along with special programs for teens and trips. They run cooperative events with other departments such as the Library, Theodore D. Young Community Center, and the Nature Center. They are responsible for the maintenance of 600 acres of parkland, ball fields, nature preserves, playgrounds, tennis courts and outdoor aquatic systems.

The facilities at the Anthony F. Veteran Park include 19 tennis courts, seven swimming pools (including camp pools and children's pools, a play area and equipment for young children, basketball courts, handball/paddleball courts, an outdoor concert area, lighted facilities for night games, meeting rooms, restrooms, a food concession, storage building, administration building, multipurpose center with patio area, garage, maintenance shop, maintenance office, 3 filter rooms, and a residence property.

Crane Pond offers benches, outdoors ice-skating and an ornamental fountain. Riley Pond offers benches, outdoors ice-skating and a deck. Disanti Plaza, at the train station in the Hartsdale business district, offers benches in a landscaped setting.

East Rumbrook Park has two tennis courts, four platform tennis courts, ball fields, a skate park, a nature trail, benches, basketball courts, a meeting room, a fitness center, lighted facilities for night games, restrooms, and a dog park.

The Glenville Woods Park Preserve, in Tarrytown, offers nature trails, benches, a pond, a walking trail, and play apparatus. The Hart's Brook Park and Preserve, in Hartsdale, offers nature trails, walking trails, a pond, a warming hut, and a barn/Greenhouse shop and storage area. The 2.5 miles of the preserve's trails are open to the public. The new pristine woodlands that cover most of the tract contain an abundant variety of native flora and fauna, with streams, ponds, meadows and geologic features of interest. A smaller section of the property had been developed as a more formal horticultural environment that includes specimen trees, bushes and rolling lawns.

Massaro Park, in Elmsford offers both a swimming pool and a kiddies pool, a tennis court, ball field, play apparatus, basketball courts, handball/paddleball court, turf play field, a picnic area with cooking grills, benches, outdoors concert area, an activity building with a meeting room. There are walking trails, lighted facilities for night games, and restrooms for public use.

The Knollwood Road Parklet in White Plains has a basketball court and a picnic table. Old Tarrytown Road Parklet offers play apparatus, benches, picnic area, cooking grills, and basketball courts. Pocantico Park offers the same facilities as Old Tarrytown Road Parklet and additionally there is a pavilion available for resident usage.

Residents using the Secor Woods Park have use of the ball fields, play apparatus, picnic groves with cooking grills, open turf areas, pavilions, and restrooms. This park is frequently rented out to families and groups for events.

In March 2004, the Town along with the state and Westchester County each contributed one-third of the purchase price to acquire nearly 200 acres of open space, which is preserved as parkland and protected from future development. The unique parcel, known as Taxter Ridge Park Preserve is the largest undeveloped tract of land in Southern Westchester County. It has a stunning topography which features natural rock ledges, woodlands, streams, and wetlands. The Town will operate the Parkland. The Taxter Road Parklet, in Irvington, provides benches, play apparatus, a basketball court, and a turf playfield for residential use.

Travis Hill Park, in White Plains, has tennis courts, ball fields, nature trails, basketball courts, a handball/paddleball court, horseshoe pit, open turf area, and nature trails, play apparatus, benches,

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picnic area and cooking grills, along with a meeting room and restrooms. The Washington Avenue Parklet offers play apparatus, benches, basketball courts, a picnic area with cooking grills, an open turf area, and a horseshoe pit. Presser Park/Webb Field on Central Avenue in Hartsdale has a ball field, outdoor concert area, benches, play apparatus, and a picnic area. West Rumbrook Park has two ball fields, a food concession/press box, and storage trailers.

The responsibility for use and maintenance of Yosemite Park is shared between the Parks and Recreation Department and the Theodore D, Young Community Center. The Community Center is responsible for scheduling of the tennis courts, basketball courts, and play areas as well as use and rental of the pavilion space. The Parks and Recreation Department is responsible for the scheduling of the athletic fields as well as the maintenance and Capital Development of the entire park.

Greenburgh Town Court

The Greenburgh Town Court ("Town Court") is responsible for the adjudication of traffic summonses, criminal matters, civil matters; small claims suits and the local ordinance violations. Beyond adjudicating these matters the Court is challenged with collecting funds associated with fees levied as a result of the satisfaction of these items, as well as initial filing fees (usually associated with Civil and Small Claims). It is managed on a daily basis by a Court Administrator who is responsible for a full-time staff of nine (9) and a part-time staff of three (3) as well as the four part time bailiffs that oversee security at the entrance to the building and in the courtrooms. Additionally, the Court has a Drug Court Coordinator whose salary is paid for through a Federal grant.

The Assistant Court Clerks are responsible for processing dismissed tickets, processing fine letters, filing, sorting and distribution of faxes, processing mail-in payments, processing scofflaw letters, entering manual tickets into the computer system, closing out criminal cases, handling criminal disposition reports, and answering the phone which rings non-stop. There is one bookkeeper for the court and he is responsible for preparing the daily deposition and reconciliation of accounts. The two full time Court Clerks split the oversight of the different courts. One handles criminal court. The other Court Clerk handles traffic, Town ordinance, parking, civil, and small claims courts.

The Court Clerk that handles the criminal cases is responsible for entering new cases into the computer and setting up folders as needed. The Court Clerk works on items from directives letters. She is present for all criminal court cases that are heard and handles all of the paperwork in court during and after these cases. The Court Clerk that covers traffic, Town ordinance, parking, civil, and small claims cases is responsible for assisting the Judge during all court sessions. This clerk handles adjournments after court and files the work from court. This person also handles scofflaws, fine letters, and credit card mail in payments. On Wednesdays, this clerk assists the judge with traffic and Town ordinance court. This clerk enters new cases into the computer and sets up folders as needed.

The Town Court is one of the busiest in the 9th District- second only to Port Chester. The Town Court suffers from severe lack of space. Due to this lack of space, only one judge can be sitting at a time, and only one case can be heard at a time.

The Current Court schedule is as follows:

* **Monday** - 9:30 AM, 2:00 PM and 7:00 PM

9:30 AM - Scheduled Vehicle and Traffic Trials – New York State Police

2:00 PM – Scheduled Vehicle and Traffic Trials – New York State Police

7:00 PM – Small Claims

* **Tuesday** – 9:30 AM and 2:00 PM

9:30 AM – Criminal Calendar

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2:00 PM – Criminal Trials and Hearings

* **Wednesday** – 9:30 AM and 2:00 PM

9:30 AM – Municipal Violations

9:30 AM thru 11:00 AM – Vehicle and Traffic Trials – Town of Greenburgh Police

1:30 PM thru 3:00 PM – Vehicle and Traffic Trials – Westchester County Police

* **Thursday** – 9:30 AM and 2:00 PM

9:30 AM – Landlord/Tenant; Civil Summons' and Vehicle and Traffic/Parking
Summonses

2:00 PM – Criminal Calendar

* **Friday** – 9:30 AM and 2:00 PM

9:30 AM - Criminal Calendar

2:00 PM – Criminal Trials and Hearings

Along with the help of four part time work-study students from Berkeley College, and the GBOC, the Town Court has begun to process a large number of backlogged traffic tickets. Each ticket must be sorted by date, alphabetized, and then hand entered into the system to determine what action needs to be taken. Letters must be sent to the individual drivers to determine a plea. Guilty pleas must have fines collected. Non-guilty pleas must have dates set for adjudication. All files must be adjudicated and closed. Part of the process is taking place at the Court House under the supervision of the Court Administrator and another part is taking place at Town Hall under the supervision of the GBOC.

Library

The GPL was granted its charter on August 24, 1962, and began library service to Town residents that month in rented rooms in a Dobbs Ferry Road building. In 1969, the Library moved into an 18,900 square-foot building in a central location on Tarrytown Road to better serve the public. Presently, the GPL serves a population of approximately 44,000 people, who reside in 10 separate school district areas of the unincorporated portions of the Town. The GPL has a collection of 186,000 items, including books, periodicals, DVDs, videos, CDs and audio books. The GPL is the fifth largest member of the Westchester Library System, and in 2005 had the second highest circulation in the county.

In early 2007, the Library began a renovation and expansion project, which resulted in doubling the building size and increasing the services we offer. During the renovation and expansion, which took two years to complete they provided full library services in satellite locations throughout the Town, including the Town Hall and the Multipurpose Center. The Library is in a newly renovated building at 300 Tarrytown Rd.

The GPL is an educational corporation chartered by the New York State Regents, not a Town agency. The GPL does take advantage of its close relationship to the Town and receives many services from the Town such as payroll and benefits administration, accounts payable and accounts receivable, auditing, property insurance, officers liability insurance, courier service, and legal representation.

The GPL was created to make available to its patrons access to a variety of print and media resources that will promote lifelong learning for all through information, inspiration and imagination. The GPL supports its Mission through:

- Inviting and up-to-date facilities and grounds adaptable to new technologies; separate areas for children and young adults quiet spaces for reading/study/research, and designated space for meetings and programs
- Open and equal public access to information and services consistent with the principles enunciated in the American Library Association's "Library Bill of Rights"
- Collections that are broad in scope, in numerous formats, that encompass a range of human thought and expression, and meet the need and expectations of its diverse patrons
- Adoption of new and emerging information technologies as an integral component of its service
 - A wide range of educational and cultural programming
 - Outstanding customer service
 - Trained staff and staffing allocations that will be able to meet the needs of the Library's patrons and the level of use

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- Involvement in the community

The GPL is a member of a 38-library cooperative known as the Westchester Library System (WLS). The largest service provided by the WLS is computer hardware and software maintenance. WLS collects fees from each library to fund its Information Technology Department. The IT budget must be fully funded each year. Additionally, thru WLS, the GPL has a reciprocal relationship with the 37 other public libraries in the County to share books, DVDs, audio books, and music CDs. The 38 public libraries in the county buy electronic subscriptions to databases of magazines and newspapers collectively. The GPL has access to thousands of other libraries across the country and can borrow unique items for a patron rather than purchase it.

The GPL Board of Trustees is a body of nine persons empowered by State Education Law to act as the governing body of the Library. In New York State, the Library Board of Trustees is entrusted by law with the custody of the fiduciary, policy and operational soundness of the Library. The Board's specific list of legal responsibilities includes: determining the goals and objectives of the library in order to plan and carry out library services; determining and adopting written policies to govern all aspects of the operation of the Library; preparing an annual budget and having exclusive control of all funds appropriated by the Town Board or given to the Library through gifts, bequests, contracts, grants or awards; and hiring a Library Director and a competent staff to administer its policies and carry out its programs. The Town Council approves the operating funds of the Library. The Library Board consists of nine members and one Town Council liaison member. The Board of Trustees recommends members to be appointed by the Town Board. The members elect officers of the Library Board each year. Officers on the Library Board of Trustees serve a one-year term that ends on December 31 of each year. The Library has two affiliated organizations, the Friends of the Library and Greenburgh Library Foundation. Both organizations are 501c(3) designated non-profit groups who raise funds to enhance library services.

The Director and Assistant Director implement the policies of the Board and carry out the day-to-day administrative tasks while preparing for long-range growth of the Library. The Director reports directly to the Library Board of Trustees and is responsible for all library functions. Supervision, both direct and indirect through subordinate supervisors, is exercised over the work of other library personnel including professional, paraprofessional, clerical and maintenance employees. She supervises 21 full-time employees, 35 part-time employees and about 50 volunteers who donate their time seasonally.

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Nature Center

The mission of the Greenburgh Nature Center is to educate and to promote conservation, research and appreciation of nature and the environment while preserving the natural and historic character of the property. The Nature Center is a 33-acre woodland preserves with trails, pond, gardens, lawn, and animal exhibits. The outdoor animal exhibits include a bird of prey aviary and a barnyard. Indoor exhibits include a live animal museum with over 100 specimens; hands-on nature exhibits, changing nature arts exhibits and a greenhouse with botanical exhibits. They offer year-round classes and programs for all ages. The center can be rented for birthday parties for children, ages 3 and up. Nature and environmental education programs are available for schools, scouts and other groups of all ages and backgrounds. Special seasonal events, such as family festivals, maple-sugaring party, and scarecrow and pumpkin parades are offered through the Nature Center.

Police Department

The first police headquarters was established in 1920 and at that time, the police force consisted of one captain, one sergeant and five police officers. At that time, they acquired their first patrol car- an open Model T Ford along with motorcycles with sidecars. It wasn't until 1939 that the Detective Division was created. By this time, they had established radio communications between headquarters and the patrol cars and had moved into new headquarters at 388 Tarrytown Road at the corner of Manhattan Avenue. In 1948, personnel had grown to 23 officers and in the years following, began to swell. The growth in staff necessitated new headquarters. The current police headquarters was originally built in 1958 and since then has had three additions added to the original structure. In 1975 a new garage was added, in 1989 an addition was made to the front of the building in order to house the communications room, as well as erecting the court's jail holding facility. In 1994 a renovation to incorporate an additional of 6,000 square feet was started, and was completed in the summer of 1995. In 2003 the lobby, front desk and prisoner holding cell was renovated.

The GPD serves the unincorporated portion of the Town. It is a New York State accredited police department and it is currently the largest 'town' police force in Westchester County (Mount Vernon, Yonkers are larger police department but are city agencies). They cover an area of over 18 square miles, which includes over 142 miles of road and highway and are staffed with 115 sworn officers and 42 civilian CSEA union members. The department itself can be divided into three main areas; patrol, detective, and staff services divisions.

Patrol Division

Members of the Patrol Division are usually the first to respond to a citizen's request for service. The daily responsibilities of the Patrol Division include but are not limited to patrol of the town, complaint investigation, and protection of life and property. Services are provided 24/7 without exception. Each patrol division is comprised of a Captain, four Lieutenants, ten Sergeants, eight paramedic Detectives, sixty-three police officers, nine civilian paramedics and seven dispatchers. Each division is organized into the following units:

- **Uniformed Patrol:** Divided into three squads. Two of the daytime squads rotate eight-hour shifts 8-4 and 4-12 while the squad that covers the midnight – 8 AM shift is permanent. The shifts provide round the clock service to seven patrol sectors, which have been divided both by area as well as workload.
- **Paramedic Unit:** Sixteen Paramedics and eight EMS technicians who provide all EMS to the unincorporated area of the Town as well as ALS to the incorporated villages.

- **Drug and Alcohol Task Force:** Comprised of one Sergeant, two plainclothes officers and officers from the villages that provide proactive detection and arrest of drug and alcohol offenders including underage drinking enforcement and apprehension of street crime offenders
- **Community Affairs Unit:** One Sergeant and seven officers assigned to specific areas of the town who speak regularly with residents and business owners in an effort to determine the nature and existence of crime and other problems or concerns of the community.

Detective Division

The Detective Division is the investigative arm of the GPD. This division investigates most major crimes that occur in the Town. Three squads consist of one Sergeant and three Detectives each. They handle all criminal investigations, accident investigations and reconstructions, crime scene processing, execution of warrants, maintenance of warrant files, fingerprinting and photographing of prisoners, along with the supervision of all evidence taken by the department and its movement. The Department's Juvenile Aid Unit (JAU) falls under the authority of the Detective Division. The JAU conducts all juvenile related investigations including missing persons and handles underage drinking and infractions of licensed premises.

Youth Court is a peer court where eligible young offenders are defended, prosecuted, and judged by their peers. The JAU is responsible for administering the Youth Court program. Members of the court are specially trained to act as judges, prosecutors, defense attorneys, bailiffs and court clerks. The purpose of Youth Court is to provide an alternative to the Family Court for the prosecution of non-violent misdemeanors and violations in an effort to reduce the incidence of juvenile delinquent behavior and to develop a respect and knowledge of the Criminal Justice System among young people in the community.

Staff Services Division

The role of the Staff Services Division is to support the functions of the Patrol and Detective Divisions by overseeing the purchase and implementation of department equipment and providing the following services:

- **Traffic and Safety Unit:** Staffed by a Sergeant and a Civilian Traffic Aide. It includes Animal Control and Civilian School Crossing Guards. The unit maintains and evaluates the regulations as set forth by New York State Department of Transportation. Members of the unit conduct traffic

counts and evaluate traffic patterns and conditions that affect the safety and quality of life for Town citizens.

- **Training Unit:** Staffed by members of the GPD act as instructors, all of whom have been certified by the New York State Bureau of Municipal Police. The Training Unit is entrusted with the responsibility of planning, developing and executing all training programs for the GPD.
- **Records and Licensing Unit:** Manned and maintained by a Sergeant and CSEA union members. This unit is responsible for data entry of police reports, administration and billing of alarm permits, impounded vehicle files, licensing, public access to records, processing of criminal rap sheets and federal/state crime statistical reporting.
- **Crime Prevention Unit:** The GPD has the only full-time crime prevention officer among all the towns and villages in Westchester. Some of the programs that are available through the Crime Prevention Unit include the Explorer Youth Program, the Community Emergency Response Team (CERT), Neighborhood Watch, Residential and Business Security Surveys, Child Passenger Safety Seat Inspections, Safety Fairs, Safety Talks, Emergency Preparedness Seminars, and the cell phone donation and the 911-distribution program.
- **Information Technology:** Personnel assigned to this unit are responsible for the maintenance of the GPD's local area network, database infrastructure, police mobile data terminals, and other associated equipment.
- **Ceremonial Unit:** Tasked with providing ceremonial support for special events and memorials in the Town.

Special Operations Unit

The Special Operations Unit was established in 2007 in order to consolidate and enhance the oversight of the various specialized tactical and rescue units with the department. These units include:

- Special Weapons and Tactics Team (S.W.A.T.)
- Hostage Negotiation Team (H.N.T.)
- Technical Rescue Team
- K-9 Unit
- Mobile Command Center Unit

Officers in each of these units are required to undergo a rigorous selection process before assignment to a specific team. Additional training is required on a monthly basis in addition to courses

that are sponsored outside of the GPD. The commanding officer of this unit serves as a liaison to the various police departments providing personnel to these units, and to the numerous emergency response agencies within and outside the Town.

The Greenburgh Specials Weapons and Tactics team was expanded into a multi-jurisdictional force in 2004. This highly specialized unit is equipped with the latest technologies and is manned by the most highly dedicated and physically fit members of law enforcement. It is comprised of officers from the Town and the villages of Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown.

The Technical Rescue Team is made of both GPD officers as well as uniformed personnel from the Fairview and Greenville fire districts, which in addition to the Hartsdale fire district, provide services to the residents of the Town's unincorporated area. The team was formed under the auspices of the GPD in 1997 as a specialized response unit for extremely hazardous and difficult rescue situations. It is entirely composed of volunteers including sworn and civilian members who hold certification as paramedics. As with the S.W.A.T. members, these duties are in addition to the member's normal assignments. Team members are required to complete hundreds of hours of advanced rescue training and practice twice monthly to maintain the skills necessary to conduct operations involving building collapses, hazardous materials, trench/construction site accidents, rope rescue, confined space rescue, ice/water rescue, and vehicle and heavy equipment extrication.

The GPD K-9 unit was re-established in 2003. The K-9 team is assigned to the Patrol Division and since graduation, has made several criminal apprehensions and arrests. The team was trained in obedience, agility, scent work, tracking and criminal apprehension. They have been used to locate missing persons and track suspects. In addition to their law enforcement duties, the team has conducted demonstrations for schools, civic associations and local businesses. The second grade class of the Sacred Heart School in Hartsdale chose "Patriot" as the name for the canine to be used in the unit.

Emergency Medical Services

The GPD provides BLS services within the unincorporated area of the Town. When a call for an ambulance is received, a patrol car (manned by a sworn officer) and a paramedic driven ambulance (manned by a civilian) responds to the scene. There are a total of 8 civilian drivers/paramedics. The paramedic then treats the patient and the patrol car driver then becomes the driver for the ambulance, who then drives from the scene to the hospital. This procedure takes one police officers off patrol rendering him/her unable to respond to any other calls. After dropping off the patient, the ambulance has to return the driver back to the original scene to pick-up the police cruiser. The unincorporated area taxpayers pay for this service. Other than overtime (and related retirement contributions) if the emergency call spills over into the next tour and having the sworn officer on street patrol, there are no incremental costs to providing this service. The costs are absorbed by the Town Outside Villages fund. The six incorporated villages also provide BLS services using its own volunteers and

ambulances. The village residents separately from the Town absorb the cost of running the village BLS service.

The GPD provides ALS services within the unincorporated area of the Town and the six villages. There are a total of 8 civilian drivers/paramedics (which are the same as those who perform BLS services). There are also 8 dedicated sworn police officers that are paramedics who receive a stipend to bring up their salary to a detective's salary for this additional responsibility. Since the 8 sworn officers are dedicated to providing ALS services, the logistics of having to drive the officer back to the original scene is not applicable in this case. The unincorporated area residents and the village residents through the A Fund pay for this service. The Village reimburses the Town for 50% of the incremental cost of the stipend. The cost of running it is approximately \$915,000 in 2011.

The GPD is unique in that it is one of the few police departments in the state, or country, that supply emergency medical services as well as law enforcement services to its residents. This service has been in effect since the early 1950's.

Every officer of the GPD, regardless of rank or position, has received certification to provide basic first aid and cardiopulmonary resuscitation. In addition, they currently have 17 certified Paramedics and 8 EMT's. All patrol officers are afforded the opportunity to become EMT's by completing a 160 hr. program that is offered in-house in cooperation with the Westchester Community College. Upon completion of the program, the officer involved is certified to provide the appropriate care to victims of medical and traumatic emergencies. Upon completion of training, police paramedics are awarded the title of Detective along with the privileges and responsibilities that go with it.

A minimum of two paramedics is assigned to each tour of duty. Police officers and paramedics that are assigned to the Paramedic Unit utilize NYS Department of Health certified ambulances and fly-cars (quick response vehicles) to respond to emergencies. The equipment available to the EMS Unit includes pulse-oximeters, cellular communications, advanced rescue extrication equipment, protective turnout gear and semi-automatic defibrulators.

Due to the size of the Town, EMS units will routinely transport patients to any one of a number of hospitals located within lower Westchester County, all of which are within a ten-minute transport distance of the Town. Generally, patients are transported to the nearest facility, or if the situation allows, the facility of their choice.

Auxiliary Police

The Town has a dedicated, volunteer Auxiliary Police Unit that supplements and aids the GPD during times of declared emergency, disaster or war. Additionally, these officers are involved in training programs that prepare them for their role in emergencies and they assist the GPD with traffic and crowd control at busy intersections, church crossings, parades, and carnivals. Although most traffic

control situations as well as other details occur on weekends, they are also called upon to help out with special events during the week.

Auxiliary members meet monthly to receive classroom instruction by officers of the Police Training Unit and new auxiliary members receive the "Basic Course for Peace Officers" training given by the Municipal Police Training Council at the Westchester County Police Academy. There are currently 18 Auxiliary Police Officers volunteering their services for the GPD. Auxiliary Police Officers are required to meet the following standards:

- Must be at least 21 years of age but not more than 55 years old at the time of appointment. A candidate who is over 55 but less than 63 years who, in the opinion of the Chief of Police, possesses special qualifications by reason of training, experience or ability, and is in a position to render valuable service to the Auxiliary Police, may be accepted into the department.
- Must be a citizen of the United States
- Must be a resident of Westchester County
- Must have eyesight of 20/60 correctable to 20/20
- Must be of good physical and psychological health
- Must never have been convicted of a Felony, Class A Misdemeanor, or a series of offenses showing a disregard for constituted authority
- Must have sufficient command of the English language to carry out duties.
- Must be of excellent character and bear a good reputation in the community.
- Must possess good judgment, tact and initiative commensurate with the position and assignment.
- Must have a valid, New York State Driver's License.
- Must successfully pass medical and psychological testing as well as a drug screen.

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Public Works

The Department of Public Works (DPW) is the service provider for municipal infrastructure to the Town residents. Town Code Chapter 620 establishes the department and provides the frame work for the duties and responsibilities of the division. It is divided into nine divisions and is funded both in the Town Entire and the Town Outside Villages funds. In the Town Entire fund, DPW provides certain traffic services through the a division of the Bureau of Highway, called Traffic Bureau, some engineering services, and limited administration services.

In the Town Outside Villages fund, the DPW provides many services directly to the residents such as sanitation services, roadway maintenance, snow removal and indirectly through the support provided by divisions including the Equipment Repair Bureau (ERB) that keeps all of the Town's vehicles and equipment running, the Engineering Department that provides design and consulting services as needed to many departments within the Town, and the Division of Building Maintenance that maintains all municipal buildings.

Administration

The administration of the DPW is managed through the Office of the Commissioner. This division, through the Commissioner, Deputy Commissioner and Secretary to the Commissioner direct and manage all the bureaus and divisions within the department. Staff provide supports services to all divisions including procurement, and material needs, accounts payable, solid waste and recycling accounting and tracking, point of contact for all residents needs and inquires, sanitation scheduling, permitting, taxi inspections and time keeping for payroll processing. The Commissioner's Office develops and maintains the annual capital plan, provides bidding for many annual material needs, prepares the annual sanitation calendar, provides for building security, and is the central point of contact for all Town inter-office and departmental support needs with respect to physical building needs, vehicles, equipment, and general office environment needs. The department receives and reviews information for support services needs from other Town commissioners, and coordinates these actions with the Office of the Town Engineer. The Commissioner is also the hiring authority for all personnel within the department and plays a central role with labor issues between the two unions that represent the employees.

Town Engineer

The Office of the Town Engineer is allocated under the administration as engineering generally acts in a supporting role to the varied functions of the bureaus. In 2011, 29 projects were under design or review in support of Town operations by the engineering department including the replacement of a bridge, maintenance projects at several Town facilities, roadway reconstruction and drainage

improvements. In addition the Town engineering department monitors and reviews subdivisions and other land development activities in support to the Building Department. In 2010 the Engineering Department reviewed 250 slope clearance forms, 13 steep slope permits, 87 storm water management permits, 6 fill permits, 3 flood plain developments permits, 2 watercourse Protection permits and 300 street opening permits. They are additionally involved with active reports and investigations involving regulatory compliance matters with the other agencies including the New York State Department of Environmental Conservation, the Westchester County Health Department and the Westchester County Department of Environmental facilities. A significant portion of the Town Engineering Department is supported through permit fees.

Highway

The Bureau of Highway budget funds 39 positions. Of these, four are supervisory in nature. Over 130 miles of roadway are maintained as are several thousand drains and manholes, miles of curbing and roadside vegetation including trees. In winter, the roads are treated for ice and cleared of snow, in the fall thousand of yards of leaves are collected from all residents' properties; trees are trimmed or removed throughout the year. When storms come and topple trees, the Highway Department responds to clear the trees from the roadways. In times of flood, the department responds to help remove blockages and clean debris. The department is focused to maintain the roadways and infrastructure for the benefit of the Town and its residents, workers, shoppers, commuters, and businesses.

Sanitation

The Bureau of Sanitation funds 48 positions of which three are supervisory. Sanitation workers pick up trash twice weekly, recycling, bulk items and "white metals" (appliances) one time each week. Recycling alternates between paper and comingles from one week to the next. Green waste is collected weekly as well as general roadside litter patrol.

Equipment Repair Bureau

The ERB is comprised of 13 employees. They are responsible for maintaining all of the equipment owned by the Town including cars, trucks, and police cars, ambulances, buses, and heavy equipment. All aspects of vehicle and equipment maintenance are performed by the ERB. It is a full service automotive and heavy truck repair facility employing the latest in computer technology to interface with vehicle electronics systems, a paint booth and welding shop. The ERB can repair just about every type of vehicle and machinery owned and operated by the Town.

The Building Maintenance Division is charged with maintaining all of the town buildings. They are responsible for all maintenance to the Town buildings including exterior lawns and grounds

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maintenance, interior custodial services, maintenance and repairs to the mechanical systems, and general repairs to all furnishings and fixtures.

The Radio and Communications Bureau chiefly supports the GPD with all of their communication needs, including installing and maintaining the two-way radios and mobile computer systems, wiring all vehicles for lights, sirens and the auxiliary communications systems. The division also maintains all two-way radio systems for all Town departments, support specialized data communication needs to the Water and Sewer department (which are outside of the Town Entire and Town Outside Villages funds), and support Town facilities with power needs such as emergency and temporary generators. They have often been described as an "IT department on wheels." Additionally they support the MIS department by installing communication lines throughout the Town buildings and troubleshooting problems with the communication links across all Town buildings. The division also maintains the 3,600 or so street lights and numerous traffic control signals and lights.

Traffic & Signs

The Bureau of Traffic and Signs has five people in the department. This department produces all of the traffic signs for the incorporated villages and the unincorporated area of the Town. The division paints all roadway markings along the roads for the safety of the drivers in both the Town.

Other

The DPW also provides both drinking water and sanitary sewer service. The Water Department, also known as the Greenburgh Consolidated Water District is a self-funded division of the DPW, and is by design outside of the Town Entire and Town Outside Villages funds. The Water Department, set-up as an enterprise funds, is fully supported by revenue generated through the sale of water. The division is responsible to provide safe drinking water to its customers, chiefly residents of the unincorporated Town. It is subdivided into a supply and pump division, and a distribution division. The distribution division maintains over 130 miles of water mains with sizes ranging from 30-inches to 4-inches, approximately 10,000 metered accounts, and 3,000 fire hydrants. The source of supply and pump maintain six water storage tanks, and two pump stations. The department pumps, on average, 7.9 million gallons of water each day. The water department employs 27 individuals, 2 of whom are management and 4 of whom are supervisory.

Employees in the Water Department also provide maintenance of the Town sanitary sewer system. Sewerage service is provided to most properties within the unincorporated area of the Town. The Sewer Division maintains the many miles of sewer pipes with routine high-pressure water jetting to clear any obstructions and periodic TV camera inspection to check for defects. In addition to the miles of sewer pipes, the division maintains two large sewer pump stations and several dozen smaller individual sewer pumps for homes in the sewer districts.

Purchasing Department

The Director of Purchasing and his full-time assistant comprise the purchasing department. The Town Board appoints both persons to their positions. The Director reports to the Town Comptroller and is responsible for developing and administering the purchasing program of the Town. With few exceptions, the acquisition of services, equipment and supplies is centralized in the Purchasing Department.

In 2011 the Purchasing Department will handle about 4,000 requests. On an average, the department reviews about one hundred purchase orders per week. Approximately 75% of all purchases made through the Purchasing Department are from state and county listings with negotiated prices. The Town is not required to use these prices and can select a lower price. The department purchases \$29 million of goods and services per year with the largest purchase being of goods being water for \$7 million and the largest purchase of services is for employee benefits. Although the Commissioner is responsible for the purchase of benefits, it is the Town Comptroller who determines which service provider will be used in the case of employee benefits, and it is the union contract that determines the type of policy to be purchased and eligibility for benefits as well.

If the agency head chooses, he or she can select three bidders and prepare specifications for the written bid. A request for proposal, or RFP, must be completed for any and all service bids that would cost \$2500 or more. A request for bid, or RFB, must be done for any and all material items to be purchased that would exceed the price of \$2500. . By law, the department is required to use the lowest bid unless they can prove incompetence in regards to the vendor.

Under certain circumstances a bidding process is not required and then the selection of the contractor is controlled by the department but must be approved by the purchasing department. These would include services of a physician and technical services of an engineer or architect who has knowledge of the project. Another exception is emergency purchases. Due to the nature of this exception, these goods or services must be purchased immediately and a delay in order to seek alternate proposals may threaten the life, health, safety, or welfare of the residents. This section does not preclude alternate proposals if time permits.

All purchase orders are sent to the Purchasing Department via inter-office mail. They are then reviewed by the Director of Purchasing for price and adherence to NYS regulations with regard to possible bidding requirements. If the department makes changes, the originating agency is notified. All purchases of \$125 or more require a purchase order.

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The Purchasing Director reviews every single purchase order that is made throughout the Town. His assistant is responsible for reconciling the purchase orders with the invoices. He manually enters every purchase order and invoice into his computer. He verifies that the terms and conditions have been met and then he sends the purchase orders to Accounts Payable.

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Town Attorney

The office of the Town Attorney consists of 5 full time attorneys and 1 part time attorney. The agency chief acts as lead counsel to the Town Board and is responsible for the management of the Law Department. The department currently operates with one Deputy Attorney who acts as counsel to the Planning Board. This attorney reviews contracts and leases and assists the Town Attorney in all legal matters. He is also responsible for negotiations with Cablevision and Verizon Contracts and handle Freedom of Information Law requests. The second Deputy Attorney acts as counsel to the Zoning Board of Appeals and handles most labor and discrimination issues that may arise. The third Deputy Attorney is responsible for all notices of claims (slip and falls) filed against the Town, and the fourth Deputy Attorney is responsible for all Tax Certiorari claims and cases, including those for the fire districts for which no reimbursement for service is received. This Deputy Attorney handles all foreclosures and closings on properties as well. The part time attorney prosecutes all Town Code violations as well as all traffic and vehicle violations.

In addition to the fulltime and part-time attorneys, the department shares one part time secretary, a full time paralegal, a full time claims specialist and a full time administrative assistant. The legal department secretary's responsibilities include preparing the Town Attorney's routine correspondence, litigation, scheduling, accounts payable and accounts receivables, maintaining the law library, preparing resolutions, general office work, and assisting other department heads as needed.

The paralegal performs legal research and investigations for all six attorneys. This person is responsible for drafting legal documents including pleadings, correspondence, compiling Appellate Records, preparation of local laws, foreclosures, conducting pretrial vehicle and traffic settlement conferences, and tax certiorari support which includes preparation, review, and processing the settlement documents. Additionally, this person calculates data and prepares spreadsheets, drafts resolutions, as well as files and serves litigation documents.

The Claims Specialist is responsible for receiving and reviewing notices of claims served against the Town, assists the attorneys with all correspondence and litigation as it relates to claims, and prepares settlement documents, as well as calendars all EBT's (Electronic Benefit Transfers), etc.

The Administrative Assistant is responsible for answering the main telephone line for the Legal Department. This person assists in ordering supplies, sets up and maintains files for the code enforcement attorney, assists in general office work, and oversees the departments' legal files.

As recently as 2007 the department had one more additional full time attorney but they were able to eliminate the position with each person taking on a bit more work. At that time, the Town was spending more money on labor issues and this expense has been reduced from about \$200,000 per year to about \$20,000 per year. This may be due to the fact that the CSEA contract expired in 2008 and the Teamsters contract expired in 2009. There have not been any lengthy negotiations since that time. Currently, the Town Attorney is responsible for negotiating with all unions on behalf of the Town. In

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the case of the police union, when negotiations fail, or break down, the contract is sent to binding arbitration. This is not the case with the CSEA and the Teamster Contracts. The CSEA and Teamster contracts fall under the Triborough Amendment of the Taylor Law and as such, the last negotiated contract remains in place until a new one is signed.

According to the current GPA collective bargaining agreement, officers that wish to retain outside counsel are entitled to do so. This requires the Town to set aside money for such eventualities. The Town is responsible to pay up to \$75,000 for each individual case and must use the legal counsel that is suggested by the insurance company that the Town is using. The insurance company pays the expenses for legal counsel that go above the \$75,000 deductible. The 2011 Adopted Budget sets aside \$350,000 for such cases.

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Town Clerk

The Town Clerk's Office is frequently considered the center of town government. The Town Clerk attends and keeps an accurate record of all meetings of the Town Board; in effect, authoring the only chronological and historical record of the operation of the Town. The office also provides support to the Office of the Supervisor, Town Council, and the many other departments and divisions of Town government. Although the Town Clerk's designation as Records Management Officer requires that one primary obligation is to provide for the management, use and preservation of Town records, this position involves a great variety of duties and responsibilities. The Town Clerk receives and records various documents such as land evidence records, vital statistics, voter registration, election information, claim submissions and requests for access to public documents. The office also issues various licenses (dog, fishing, peddler, liquor, etc.); as well as certified copies of birth, death and marriage certificates. As the Filing Officer for the town, the Town Clerk is responsible for recording all oaths, certificates and documentation required by law. In an effort to remain current with today's technological advances and provide the best service possible, the office has made available on the Town Website many of the activities and licenses that they presently provide on-site. Through this online service, they provide Town residents with information on obtaining an array of both New York State and Town licenses and permits, as well as various important records.

The Town Clerk acts as administrator of the Freedom of Information Law, which guarantees the right to know the workings of government. This department maintains records of adopted Town ordinances, and local laws, town oaths of office resignations, petitions, proof of publications, annual budgets, assessment rolls, fiscal reports, notices of lien, subpoena and court actions, bonds/notes registers, zoning ordinances and maps.

In accordance with Federal and State regulations, the Town Clerk becomes the coordinator for primary and general elections advising the State of vacancies for elections, overseeing 83 polling places and equipment, election inspectors and filing of boundaries for election districts. In addition the Town Clerk files official notices of registration day and polling places, oversees special Town elections, permissive or mandatory referendums and Town acquisition of property. The office of the Town Clerk serves as the source for voter registration forms and absentee ballot applications.

The Town Clerk's office is responsible for numerous duties relating to billing, and the collection and disbursement of funds. All incoming cash is recorded and disbursed to State, County and local fiscal officers. The Town Clerk is the appointed keeper of all birth and death records within a community, issuing birth and death certificates.

State licenses and permits, including marriage, dog, hunting and fishing, going out of business, bingo, and handicapped parking, to name a few, are all issued through the Town Clerk's Office. They also issue licenses/permits that are mandated by local law, i.e. taxicabs, garbage collection.

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The Town Clerk's Office operates with a part time Deputy Clerk, two full time Senior Office Assistants, a part time records clerk, two part time clericals, and the Cable Access Director. The Cable Access Director oversees all phases of cable production for local access television. He acts as producer, editor, and camera operator for on-air presentations and prepares tapes for broadcast. He oversees the Cable Access Editing Room and Broadcast Studio and is responsible for all equipment maintenance.

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Town Comptroller

The Town Comptroller is under the general supervision of the Town Board and the Town Supervisor. This person is responsible for the fiscal management of Town finances and is responsible for the prescription and application of procedures in the auditing of financial accounts, the examination of claims and receipts, and the authorization of payment of claims. The Town Comptroller is subject to direct audit by the OSC. He or she should have good knowledge of the law as it pertains to towns in the State of New York; good knowledge of financial and accounting practices and methods involved in the receipt, investment, and disbursement of municipal funds as well as the ability to present ideas effectively, either orally or in writing. The Comptroller should possess the ability to supervise a staff of administrative, accounting and clerical employees and exhibit a high degree of integrity and good judgment.

The Town Comptroller prepares and executes the Town budget; maintains accounting of all Town receipts and disbursements, and audits claims and may sign checks thereof. The Town Comptroller plans short and long-term financing of capital projects and consults with bank officials and bonding attorneys as well as confers and consults with Town officials on the formulation of Town fiscal policies. The Comptroller undertakes special financial studies for the Town Board, makes short and long-term financial projections based on the studies undertaken, interprets statistical and financial statements and renders reports and opinions of same to the Town Board, as well as advises other departments on proper accounting procedures. The Town Comptroller is responsible for supervising the Purchasing Director, Central Data Processing (MIS), the Deputy Comptroller, and the head of Human Resources. There are 17 full time workers and one part-time worker that comprise these areas.

The Deputy Comptroller assists the Town Comptroller with the compilation of budget and financial information for public reports, is involved with the accounting, custody and disbursement of the municipality's funds. There are 6 full time employees and 1 part-time employee reporting to the Deputy Controller; 1 accountant, 1 Junior Accountant, 1 Senior Bookkeeper, 1 Senior Office Assistant, 1 Senior Payroll Clerk, 1 Payroll Clerk, and 1 part-time clerical. The Deputy Comptroller also directs and supervises the day-to-day operations of the Comptroller's office, and assumes the responsibilities and duties of the Town Comptroller under the person's absence.

The Systems Manager is charged with managing data processing operations and developing application programs for the Town. Under the general supervision of the Town Comptroller, this person is responsible for developing data processing standards and coordinating implementation; establishing methods, procedures and controls to assure efficient diagrams and specification or application programming purposes. Direct and general technical and administrative supervision is exercised over the Systems Analyst, Programmers and other technical positions.

The Human Resources Manager is responsible for overseeing all benefits due the employees of the Town. The benefit programs include health insurance, dental insurance, vision insurance, and cafeteria

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plans and workers compensation. This person also serves as liaison to employees and retirees on matters relating to their benefits. The Human Resource Manager is responsible for updating personnel forms and coordinating and facilitating quarterly safety committee meetings. The Human Resource Manager recommends and schedules training and development courses and insures that postings required by law are posted at all locations.

The Senior Messenger for the Town reports directly to the Town Comptroller. This person performs and supervises messenger duties; picks up and delivers a wide variety of materials including mail, packages, reports, etc. and performs duplicating assignments, as assigned; does a related work as required. The Senior Messenger is responsible for picking up, sorting and delivering mail for the Town and will process special mailings including Certified, Registered, FedEx, UPS, etc. as required. The Senior Messenger processes the postage for the mail and performs duplicating assignments using computerized equipment.

The Town Comptroller works with each agency in the Town. The MIS department manages and provides on-site support for all computer-based systems throughout the town.



Investment Assessment

Findings and Recommendations

Town of Greenburgh, NY

Tyler Technologies, Inc.
Jeff Ornstein, Sales Representative
370 U.S. Route One
Falmouth, Maine 04105
207-781-2260 ext. 4529
E-mail: jeff.ornstein@tylertech.com
Web: www.tylertech.com

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Section 1 Assessment Overview

1.1 Introduction

Tyler Technologies, Inc. (Tyler) conducted an Investment and Needs Analysis on July 27, 2011 with the Town of Greenburgh. The purpose of this session was to understand the current processes employed and analyze the benefits of a new ERP system. These benefits include Cost Savings as well as improvements in efficiency and productivity which also yields savings.

Participants from Tyler were Jeff Ornstein, Sales Representative and Jane Grant, Solution Consultant. The following people from Greenburgh attended all or part of the analysis session:

- Bart Talamiri, Comptroller
- Dipak Pandya, IT
- Pete Saracelli, Purchasing
- Mark McCrum, Purchasing
- Eugene Contrata, Library
- Kathy Schuster, Staff Assistant Library
- Diane Verdi, Cash Receipts
- Robert Salvi, Payroll
- Monique Gadson, HR
- Victor Carosi, Public Works
- Howard Hirsch, Town Budget Citizen Committee Member

The Town determined that an assessment would be beneficial to moving forward with the selection and procurement of a new ERP system. This assessment was provided at no cost to the Town in an effort to assist with critical decisions and determine needs for a new system. With the results of the analysis in mind, the Town can focus on areas of improvement and added efficiency and savings during the procurement process. The result of this session should allow the Town to properly identify deficiencies and select an ERP vendor that will allow them to address those deficiencies as well as provide options to refine policies and procedures as necessary.

The Assessment identifies more than \$243,000 in dollar savings and an additional \$244,000 in labor savings per year that the Town can accrue if a new ERP system is implemented along with Best Business Practices and Processes. Tyler sees a great opportunity for the Town to experience increased departmental efficiencies and productivity with minimal staff disruption.

1.2 Current Systems

Software currently in use:

- ACS for financials and payroll, tax collections. ACS is green screen. Live in 1989-1990
- Elke for Purchase Orders and Work Orders. Live in 1989
- SCA for Utility Billing (Software Computer Associates)
- HTE for permits, UB legacy, etc.

Manual records:

- Excel spreadsheets
 - Budget projections
 - Benefits tracking (Excel and Access database)
 - Salary and Benefit projections (done by both Finance and Departments)
 - Absence and Accrual tracking
 - Individual department records

Section 2 Summary of Interview Sessions

2.1 General Notes

The Town of Greenburgh has 15 departments operating on a Fiscal Year starting January 1. The annual operating budget is approximately \$68 million and they pay approximately 650 full-time and 550 part-time and seasonal employees per biweekly pay period.

2.2 Finance

2.2.1 Findings and Opportunities

Observation: *Department Heads are unable to see real-time available budget within the ACS system. Departments have to contact finance for the most current reports.*

Impact:

- Printed reports are obsolete once they are printed
- Department Heads don't have a real-time pulse on the organization, unless they are keeping separate, manual records
- Finance must allocate time and resources to produce, print and distribute the reports

Remedy: This data should be immediately available to users and managers based on permissions. The users and should have the ability to customize their reports to show specific segment roll-ups, account types, etc. The data should show on an easy-to-read on-screen interface with the ability to print, save, e-mail or export the data. It should also provide the ability to drill-down into the detail of the transactions from the users' dashboard.

Benefit:

- Users will be able to access necessary data as needed
- More time can be spent on analysis rather than printing, distributing, and analyzing outdated data

Observation: *The system isn't fully integrated causing manual journal entries to be entered for interdepartmental charge-backs, fixed asset depreciation, etc.*

Impact:

- Duplication of effort
- Higher chance for errors

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- Manual recordkeeping

Remedy: A fully integrated ERP system should allow a single point of entry, based on user permission, in order to streamline processes, eliminate duplicate entry and avoid errors. This will also provide more real-time data analysis and reporting. Tracking interdepartmental charge-backs on an integrated system such as work orders or inventory will eliminate the need for manual recordkeeping to track work done and which department 'owes' money.

Benefit:

- Reduces redundancy
- Eliminates manual record keeping
- Improves overall efficiency
- Enables employees and managers to be self-sufficient by providing easy access to data necessary for reports and analysis

Observation: *A full-time employee writes and tracks grants. Police manages their own grants. Users and Departments aren't able to view grant statuses in ACS. They must ask the Grant Administrator to provide the information. The Grant Administrator accesses the history in ACS, but actually manages the grant details in separate, manual systems.*

Impact:

- The Grant Administrator has to track project activity in spreadsheets. Redundant systems cause duplication of work
- One full-time person manages the Grants for the Town. Some departments manage their own grants and/or keep separate records
- Finance and Managers do not have a place to see activity and status of grants or capital projects for these departments.
- Audit control is difficult due to manual and separate systems
- Difficult to track State and Federal revenue and receivables

Remedy: The Financials ERP system should include a full-featured Project and Grant Management module. The Project Accounting module should allow departments to track all job costs and allocate to the General Ledger appropriately. The Grant Accounting module should allow full tracking of grants, funding sources, State and Federal ID, receivables, expenses and revenues. Both projects and grants should be integrated with the chart of accounts so activity may be charged appropriately and will no longer have to be tracked on spreadsheets or reallocated via

manual journal entries.

Benefit:

- Eliminates redundant and manual record keeping
- Allows all project and grant activity to be tracked and analyzed in one integrated system, providing thorough history and reports
- Provides the ability for all interested departments and managers to view project activity and status
- Allows grant reimbursements to be billed and revenue to be received to accurately track State, Federal and other funding through the life of the grant and/or projects

2.3 Budget

2.3.1 Findings and Opportunities

Observation: *Budget projections are done in spreadsheets, then re-entered into ACS by the Comptroller's Office. Detail of the budget projection is not kept on the system (what specific items make up the budget request, supporting documentation, department notes, etc.).*

Impact:

- 24-40 hours spent re-entering department budgets into ACS
- Additional labor costs to enter and retrieve details and backup from multiple sources and files

Remedy: Using a full-functioning system will allow users to enter their projections directly on the system along with detail, justification and supporting attachments. It should allow for what-if scenarios for easy analysis. In addition, a system that is tightly integrated with MS Excel will allow users to export data directly from the system into Excel, make their changes, updates, and perform analysis on the data, then upload it back into the system easily.

The Town may consider providing the Town Council and other reviewers with access to the system through a customized user dashboard with limited access to the budget projection module, or they may continue to need paper reports.

Benefit:

- Easier analysis without duplication of effort
- Eliminates the need to print and handle paper reports
- All data keyed and files stored on the system will be readily available for all approval levels
- Provides history of each budget approval level on the system for analysis and review
- Allows all supporting documentation to be stored on the system for future reference

Observation: *Unable to produce salary and benefit projections from actual payroll/HR data in ACS. It is all done manually in*

spreadsheets. Both the departments and the Comptroller's Office produce the salary projections in order to compare results. They are then re-entered into the ACS system.

Impact:

- Work is duplicated and triplicated
- Projections are not produced from real-time payroll data providing the likelihood of missing or incorrect data
- The process is time-intensive and manual

Remedy: The Town should procure a system that will create a salary and benefit projection based on actual live data without affecting the live payroll system. The system should account for vacant positions, frozen positions and projected positions. It should allow multiple what-if scenarios for analysis. It should also allow users to update tables to allow changes to flow through to multiple employees automatically. Once the projection is complete, an automated interface to the finance budget with detail should be available for reporting the financials and salary budget requests.

Benefit:

- Elimination of duplicate entry
- Reduces the chance for error
- Automatically calculates scenarios and changes without the need to write formulas
- Allows for what-if scenarios and analysis
- Seamless integration with the financials budget and ultimately the approved, posted budget for the new year

Observation: The Comptroller and Deputy Comptroller work on the budget full time from Labor Day through October 31, leaving no time for other tasks or projects.

Impact:

- Other projects and activities must be delayed
- Focus on one area of the business (budget) requires lack of focus on any other area of the business during this time

- Proactive analysis of current spending and business status is not able to be completed by the Comptroller's Office during this timeframe

Remedy: While the budget process is important and takes time in any municipality, the time spent preparing it should be able to be greatly reduced by utilizing an ERP system with a full-featured, fully integrated budget projection module. The budget should be automated as much as the Town defines in order to budget for salaries, benefits, replacement of assets, capital projects, recurring spending, grants, and other expenditures and estimated revenues.

Benefit:

- Automates many of the calculations
- Compiles information from multiple sources to provide a more complete calculation based on actual data (i.e. fixed assets, payroll, human resources, etc.)
- Will allow the Comptroller's Office to focus on the budget report deliverable rather than spending their time pulling data from multiple sources, entering it into spreadsheets, re-entering into ACS, finding attachments, etc.

2.4 Purchasing

2.4.1 Findings and Opportunities

Observation: *The purchasing process is manual and paper intensive. Multiple copies of POs are produced, distributed and filed.*

Impact:

- Duplicate work effort (writing form and re-entering in system)
- Manual approval process may lead to misplaced forms and lengthens the procurement time
- Paper and printing costs
- Distribution and filing labor costs

Remedy: The new ERP system should be fully integrated with the GL, budget, and other applicable modules such as inventory, fixed assets, work orders, etc.

Utilizing an integrated purchasing system will allow users to enter requisitions on the system and automatically notify users of items awaiting their approval. Upon entry of the requisition, the GL account should reflect the requested amounts in the available budget and not allow additional requests to result in an overspent account.

Using a system that distributes electronic Purchase Orders, rather than printed copies will eliminate over 17,600 (4 copies of each PO) pieces of paper being printed, distributed, handled and filed each year. Instead, the system should automatically e-mail or fax POs to vendors (print only if no e-mail or fax available), automatically e-mail a copy of the PO to the requestor, if desired, and automatically attach a copy of the PO to the associated records within the purchasing system. This will enable users to view the PO form at will, but avoid handling the paper multiple times, distributing it and filing/retrieving it.

Benefit:

- Reduce over 17,600 pieces of paper that are printed each year (vendor, department and purchasing copies of each PO)
- Save over \$9000 per year by eliminating printing, handling and mailing of 25% of POs processed
- Save time by not having to manually scan and e-mail, or fax, POs to vendors each week

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- Ability for users to access all associated documents from within the system (PO, invoice, packing slip, quotes, etc.)
- File cabinet space is eliminated

Observation: *Department purchase requisitions are not processed in the system.*

Impact:

- No pre-encumbrances for real-time available budget checking
- Manual forms entry and distribution
- Manual approval process
- Manual copies and files for requisitions (both in department and in purchasing)

Remedy: Entering requisitions directly into the system and allowing approvals to be automated will eliminate the need to manually sign and process each requisition. The system should be flexible to allow multiple levels of town-defined approvers based on the type of item (i.e. computer related items), the type of account (i.e. grants or capital projects) or the amount of the purchase (i.e. over a certain dollar amount). Once approved, the system should allow the requisition to become a PO without rekeying the data.

Benefit:

- Reduces work done by Purchasing (no rekeying data)
- Departments and other users are able to see real-time available budget, including items that have been requested and are going through the approval process
- Automates the approval process
- Reduces or eliminates paper, handling costs and filing costs and space

Observation: *The Purchase Order system (Elke) is not fully integrated with the ACS system. Departmental users do not have access to Elke because of user license limitations. New vendors must be added to both Elke and ACS (Accounts Payable).*

Impact:

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- Duplication of effort for vendor file updates and PO changes
- Causes confusion for users (which system to use to find vendors)
- Manual processes due to limited user access to Elke

Remedy: Using a fully integrated ERP system will allow the entire purchasing and AP process to be streamlined. The system should allow a single point of entry and separation of duties, as necessary. All users who have a stake in this process should have access to the system, with permissions, in order to view and analyze purchasing and AP data. The system should allow easy tools to analyze from any point and see all related records and documents such as the vendor, requisition, PO, PO form, invoice, and AP check.

Benefit:

- Eliminates the need to maintain two systems
- Eliminates duplicate entry
- Provides automation for AP processing
- Provides the ability for users to view all purchase information on the system (vendor, PO, AP invoice, check, etc.) without the need to pull it from files or multiple locations to answer vendor or user questions
- Provides users and managers with the ability to view purchase history for budgeting or other analysis needs

Observation: *Blanket POs are in use, but are not saving the Town time. Both Purchasing and the Departments track balances on blanket POs manually and in spreadsheets. Ideally, the town would like to have a PO for each invoice.*

Impact on Organization:

- Lack of time savings
- Unable to track and report on individual purchases
- Manual and duplicate tracking of purchases

Remedy: A full-featured purchasing and AP system should allow the Town users to enter requisitions for each purchase in order to provide the detail and approvals for the types of items being bought. It should also allow blanket POs to be used for items such as purchases against contracts, utilities, etc. in order to encumber the funds and track invoices received against the total encumbered. It is recommended that best

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business practices are discussed within the town and with the selected ERP vendor to develop a process that is efficient for the Town while allowing purchasing control and analysis to occur.

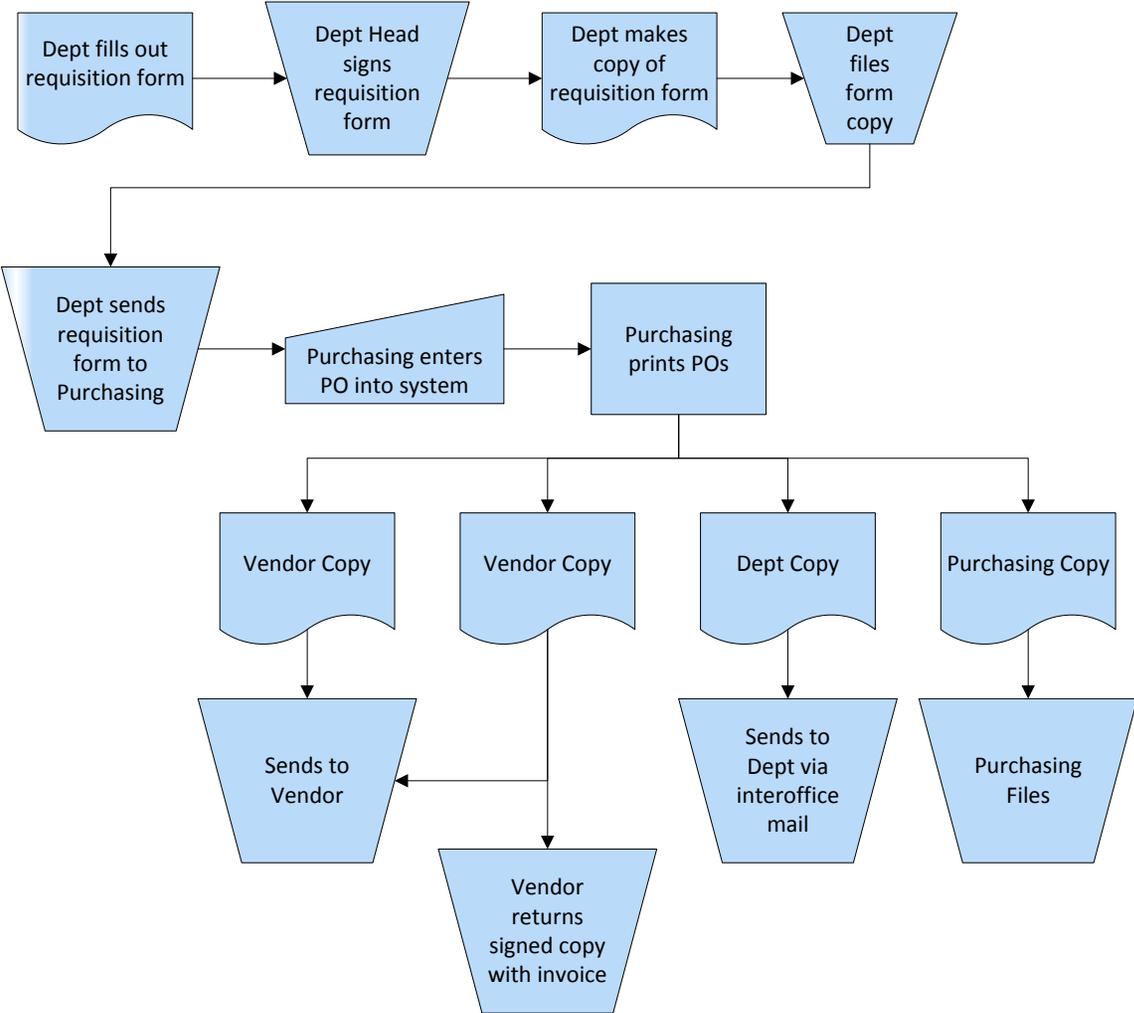
Benefit:

- Provides more formal purchasing control
- Eliminates manual recordkeeping
- Allows for detailed purchasing analysis

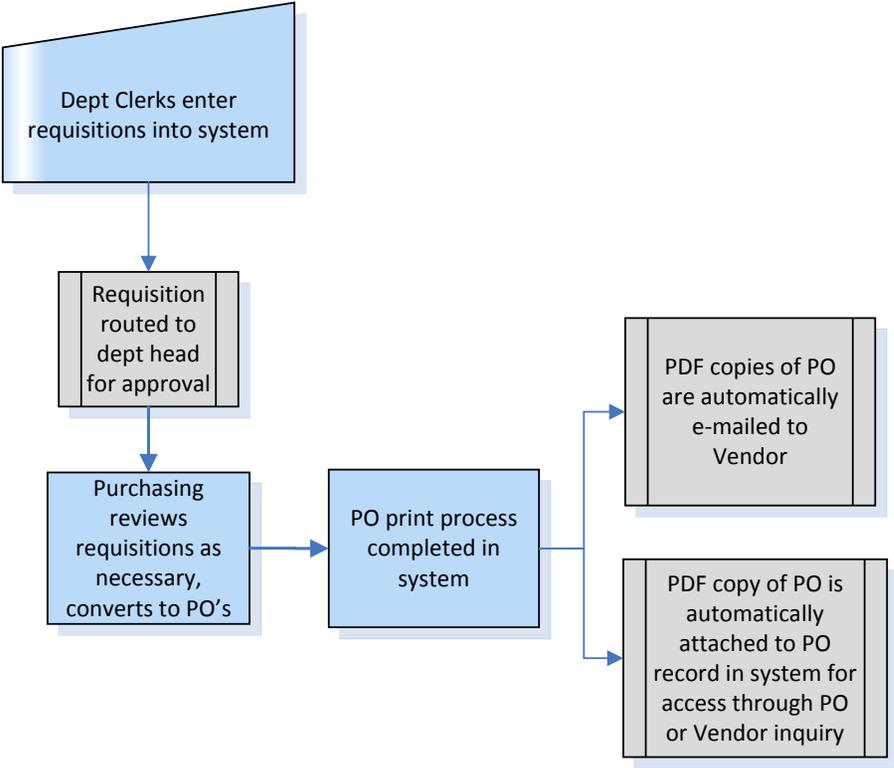
2.4.2 Flowchart – Current Process

Requisitions and Purchase Orders

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Flowchart – Recommended Process



2.5 Accounts Payable / Vendor Maintenance

2.5.1 Findings and Opportunities

Observation: *The invoice receipt and approval process is manual. Departments receive the invoices from the vendors, verify receipt of the Claim for Payment form, make copies, file the copies and send the originals to Purchasing or AP to enter and process.*

Impact on Organization:

- Cost of labor for paper processing and filing
- Chance for error or omission
- Approvals are manual and not available for auditing on the system
- Time tracking down and reprinting Claim for Payment forms if not received by the vendor

Remedy: Streamlining the process by allowing departments to enter and scan the invoices when received and automatically routing the approval to purchasing and/or AP, depending on whether or not a PO exists for the invoice, will eliminate the manual processing and paper distribution.

Benefit:

- Eliminates manual approval process and allows approvals to be stored in the system for auditing
- Eliminates the need to make copies and file paperwork

Observation: *Few payments are submitted via Electronic File Transfer (EFT or ACH).*

Impact:

- Costs associated with printing and mailing vendor checks
- Labor costs associated with handling checks

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- Costs associated with printed check stock
- Vendor calls inquiring about check status for misplaced checks

Remedy: Giving the employees the ability to enter reimbursement requests online will allow the estimated expenses to be pre-approved and actual expenses with receipt back-up, approvals and check processing to be automated.

Benefit:

- Eliminating the costs associated with printing, handling and mailing checks. Assuming only 5% of vendors are paid via EFT, the Town can save over \$800 per year. Increasing participation to 20% of payments can save over \$3,200 per year.

Observation: *Because the AP and Purchasing system are separate, duplication of effort occurs daily when maintaining POs to match the invoices received. Purchasing makes the changes in Elke and AP makes the changes in ACS.*

Impact:

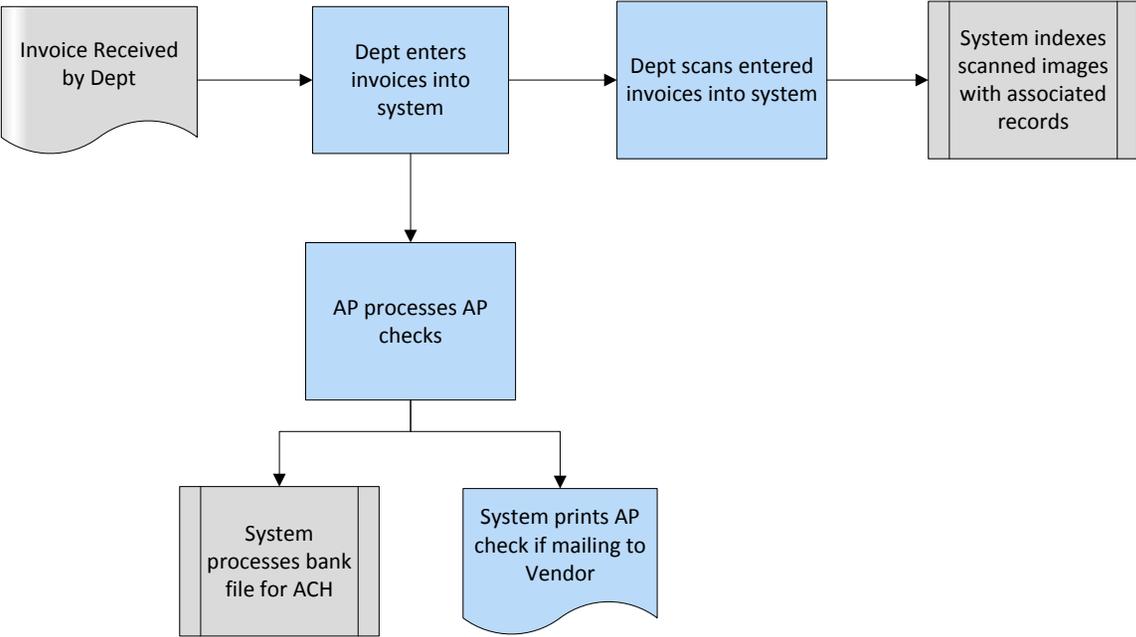
- Duplication of effort
- Chance for errors, omissions and differences between the two systems

Remedy: An integrated Purchasing and Accounts Payable system will eliminate the need for dual processing and allow for a single point of entry.

Benefit:

- More efficient processing
- All history is within the integrated system, making inquiries and audits easier

2.5.3 **Flowchart – Recommended Process**



2.6 Cash Receipting/Accounts Receivable

2.6.1 Findings and Opportunities

Observation: *Process is manual and labor intensive. Departments track receipts manually or on outside systems such as MS Money, Quicken and Excel. Receipts aren't entered into ACS until after month-end.*

Impact:

- Duplicate entry
- Unaccounted-for payments (payments are not in system until the end of the process)
- Room for errors and omissions
- Very long process – many steps and multiple people handling the same paperwork
- Receipts aren't entered into the system until after month end, causing inaccurate monthly reports
- Maintaining separate, non-integrated systems

Remedy: The system should allow departments to enter their receipts as payments are received and provide a system generated numbered receipt for each payment. Users should be able to enter transactions by familiar codes or descriptions in order to default account numbers and amounts for ease of entry. The system should provide the ability for cash drawers in each department to be balanced daily, or as needed, in order to verify the money received against the payment reports generated by the system. Separation of duty is important in verifying the payments to the deposit slips and finally posting to the general ledger. The system should automate the process and allow each designated user to be notified of steps to be completed.

Benefit:

- Automated process still allows for separation of duty
- Greatly reduces the time it takes between the time payments are received and when they are entered into the system
- Eliminates the need for the same person to handle the paperwork multiple times
- Eliminates manual recordkeeping by departments

- Eliminates the need for transmittal sheets, saving time and money associated with filling out, filing, retrieving, distributing and copying these documents.

Observation: No receipt numbering or tracking throughout the departments.

Impact:

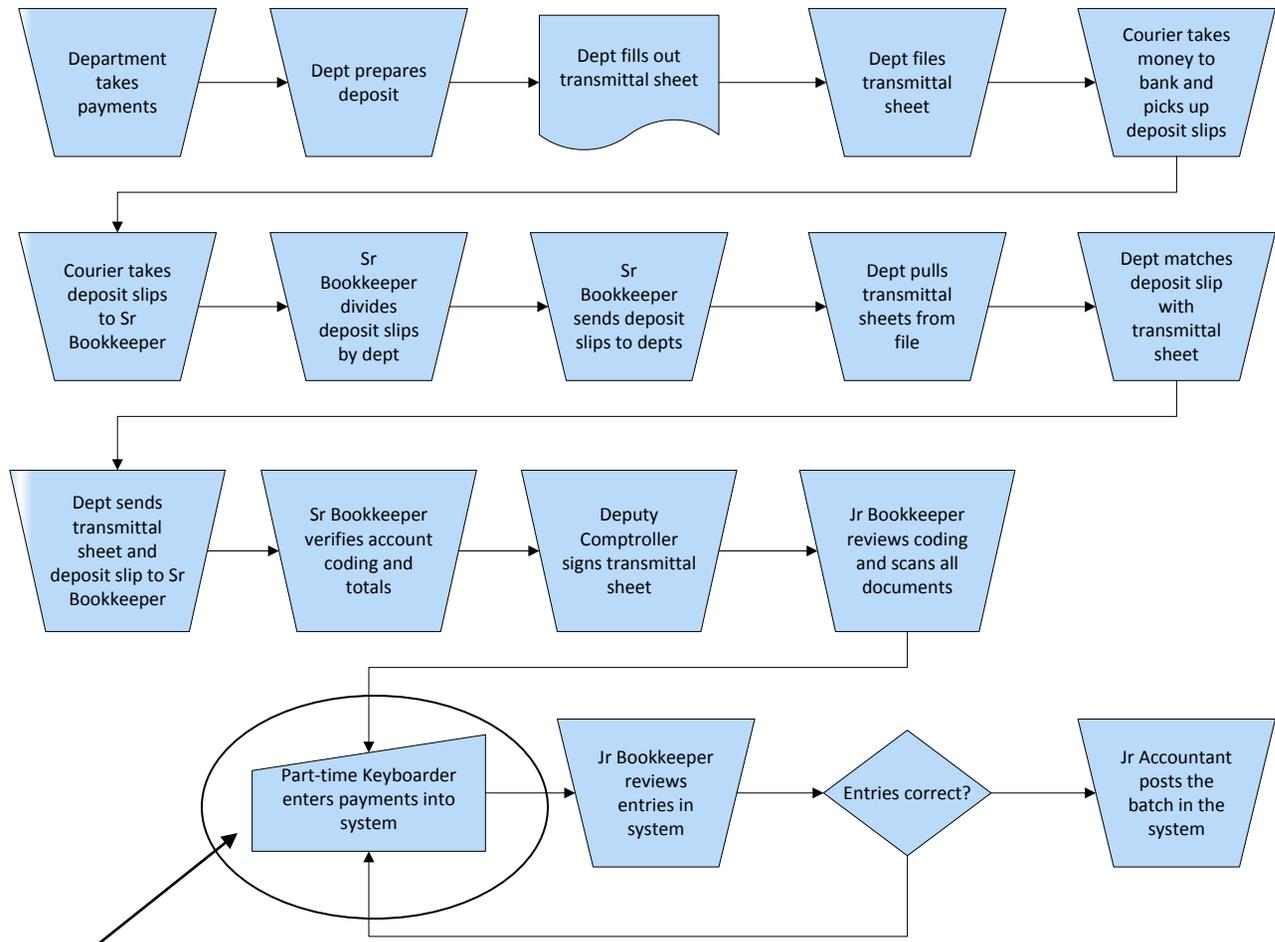
- Duplicate entry – departments’ manual recordkeeping or receipts, departments’ Excel forms and bookkeepers reviewing and re-entering the payments into the system.
- Potential for error or omission of payments and detail from manual departmental receipts
- Lack of audit when payments are received
- Unable to track voids and correction of payments
- Inconsistent procedures used throughout the Town departments

Remedy: The system should provide the ability for all departments to enter receipts directly into the system in order to track and number all payments received. Each payment should be assigned a number that is tracked and may be maintained as necessary through history and audit trails in the system.

Benefit:

- Voids and changes to payments can be tracked and audited
- Users can be accountable for balancing the monies received against the payments entered into the system

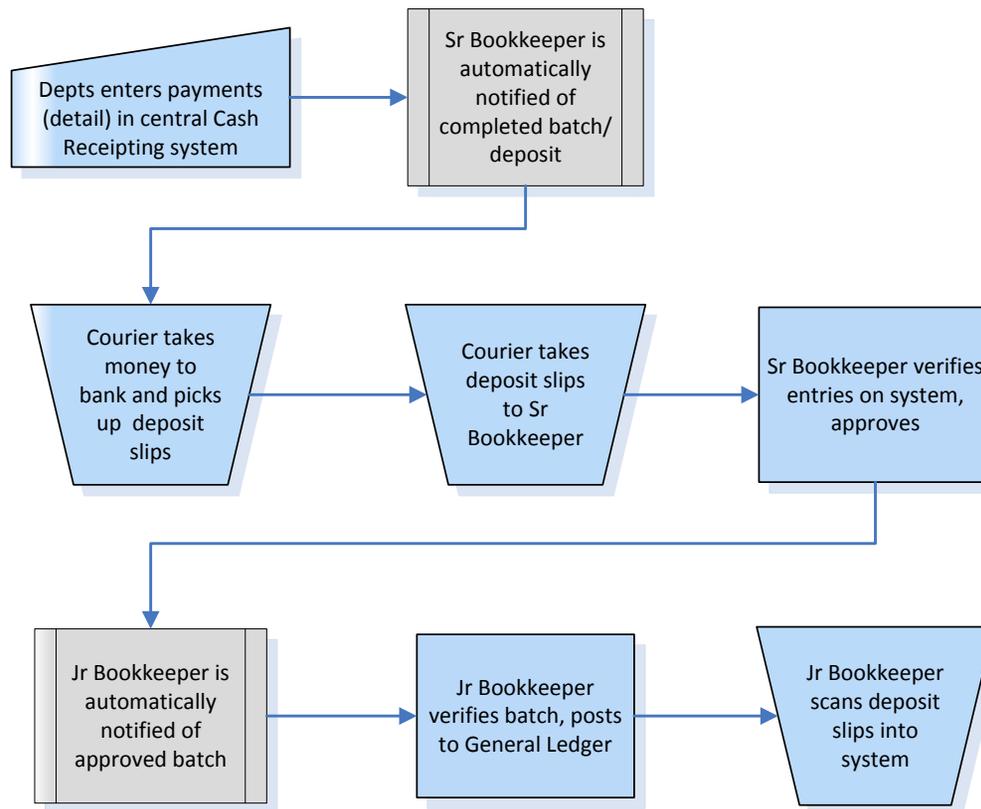
2.6.2 Flowchart – Current Process



Note that this is the point that the payments are entered into the system – all manual until this step. Each person signs and dates the

documents as they receive them, adding additional steps.

2.6.3 Flowchart – Recommended Process



2.7 Fixed Assets

2.7.1 Findings and Opportunities

Observation: *The Fixed Assets module is not integrated with Purchasing in order to capture new assets.*

Impact:

- Possibility of missed assets
- Manual effort and duplicate entry to find and record assets purchased or improved upon

Remedy: All items, whether above or below the capitalization threshold, should be able to be captured from the purchasing system and automatically flagged as an asset to be captured in the Fixed Asset master file ready for review by the responsible department.

Benefit:

- Automates the new asset process
- Automates improvements to existing assets
- Eliminates manual effort

Observation: *The Fixed Assets module is not integrated with the General Ledger in order to automate the depreciation journal.*

Impact:

- Possibility of errors or omissions during journal entry
- Labor costs associated with creating the manual journal

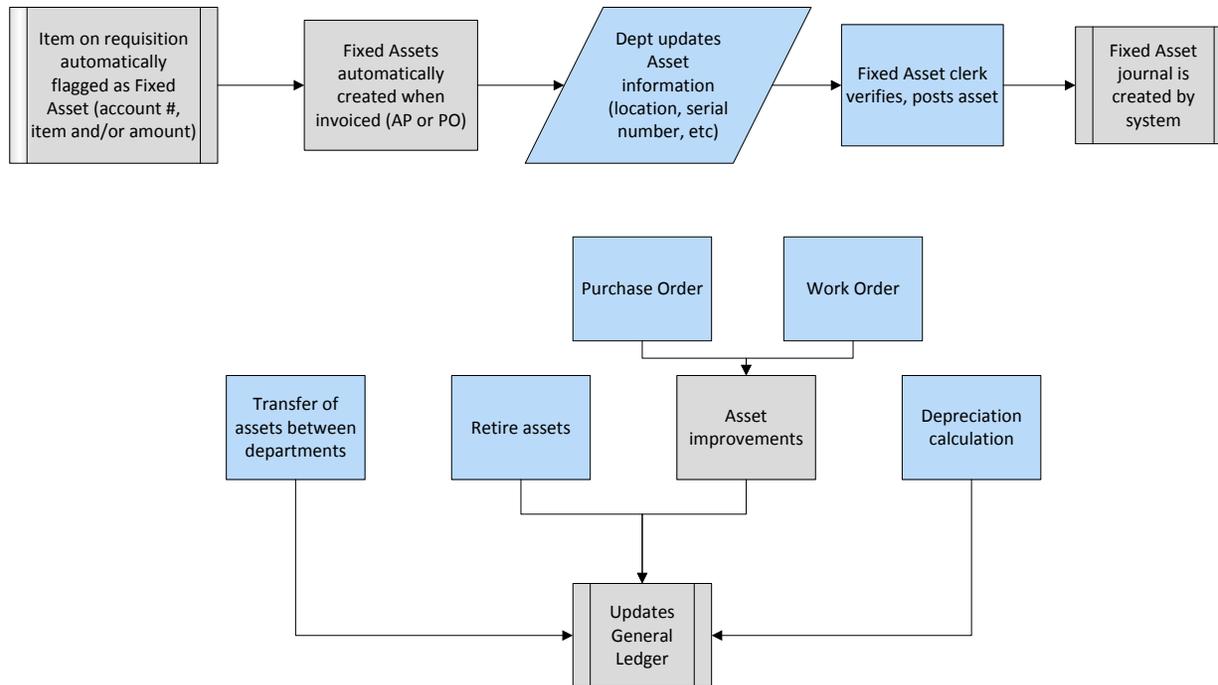
Remedy: The system should contain a fully integrated Fixed Assets module which will create all associated journals automatically. These include journals for depreciation, departmental transfers, improvements, new receipts, disposals, etc.

Benefit:

- Eliminates manual processing

- Automates all Fixed Asset activity for ease of reporting and auditing
- Reduces the potential for missed transactions

2.7.2 Flowchart – Recommended Process



2.8 Payroll

2.8.1 Findings and Opportunities

Observation: *Payroll, Human Resources and Benefits are all on separate, non-integrated systems. The benefits are tracked and managed in Excel spreadsheets and an Access database.*

Impact:

- Multiple systems resulting in duplicate and triplicate work effort
- Unable to produce reports using data from all three systems
- Employee data is kept on all three systems and may be inconsistent

Remedy: A fully integrated Payroll, HR and Benefits system that provides the ability to enter, manage and maintain all aspects of the business. It should allow for complete reporting and analysis, departmental access based on permission and supervisory roles, automation of functions such as salary increases and retro pay, and complete budget projections.

Benefit:

- Provides complete history in a single database
- Allows for proactive reporting and analysis
- Single point of entry; elimination of duplicate and triplicate work
- Enables Payroll, HR and Benefits to work together while maintaining a separation of duties

Finding: *More than half of the full and part time employees are on direct deposit and receive paper advices each pay period.*

Impact on Organization:

- Costs associated with printing and distribution of 9,100 advices per year

Remedy: Provide the ability to automatically produce electronic direct deposit advices and e-mail them to employees with password protection.

Employees should also have the ability to access the paystubs (checks or advices) online, as needed.

Benefit:

- Reduction of advice processing may save the Town over \$13,000 in printing and distribution costs based on the current employees on direct deposit
- Provides faster and more efficient delivery of advices
- Provide easy access to employees to view their payroll history resulting in better employee service and reducing calls to payroll to answer the questions that could be answered online

Observation: *Paper timesheets are filled each pay period out by each department for employees who don't use the time clock system.*

Impact:

- Duplicate work effort – the department fills out the timesheets and Payroll re-enters the data in the system
- Paper and labor costs associated with producing and distributing the timesheet reports

Remedy: Decentralized payroll time and attendance entry into the payroll system will eliminate the paper, duplicate entry and will enforce payroll rules during entry. The system should verify time entered against accrual balances, overtime rules, and other pay rules at the time of entry.

Benefit:

- Streamlined payroll process
- Elimination of manual reporting
- Eliminates duplicate work effort between the department clerk and payroll department
- Provides town-defined pay and absence rules enforced by the system

Observation: *Absences and accrual balances are tracked in spreadsheets for each employee. Leave requests are submitted on paper forms and approved manually. The leave requests are tracked by the departments in various ways (spreadsheets, paper calendars, etc.), then entered into the spreadsheets maintained by Payroll and HR, who then file the paper leave request forms by employee. Accrual balances do not print on paycheck stubs because the most reliable tracking is done manually on the spreadsheets.*

Impact:

- Time is spent by both departments and Payroll or HR tracking accruals and absences manually
- Room for error or omission
- Records are not accurate in the system

Remedy: Using an integrated accruals program may automate the process while storing all accrual history for time earned and used within the payroll system. It will also allow employees to request time-off and view accrual balances and history online. Supervisors will have access to their employees' leave balances and history and will be able to have automatic leave request notifications. Leave balances and history stored accurately on the system in this manner will enable printing of the balances on the check stubs.

Benefit:

- Eliminates manual recordkeeping
- Enforces accrual rules (how time is earned and used)
- Allows Supervisors to view absence trends and schedule time-off appropriately
- Provides all applicable users with needed data

Observation: *Because the benefits are tracked manually in spreadsheets and an Access database, reporting, benefits enrollment, benefits vendor updates and benefits budget projections are all done manually.*

Impact:

- Employer costs are not readily available in the system for reports and analysis
- Manual journal entries must be made to account for benefits costs

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- Room for error or omission when an employee is hired, terminated or changes status
- Benefits budget projections are not available from within the system so must be calculated manually
- Changes to coverage or premiums must be calculated manually

Remedy: A fully integrated system which accounts for all benefits and deductions will automate the calculation of all costs during each pay period. This will provide the ability to produce insurance premium tables and other benefit calculations and provide what-if scenarios for comparing costs when considering new carriers.

Benefit:

- Fully integrated system
- Eliminates duplicate and manual records
- Provides automated what-if calculations and budget projections
- Automates cost tracking in the General Ledger

Observation: *New York Civil Service is a manual and paper intensive process. HR types the forms that are required to be sent to the County for each employee change and Payroll maintains the Payroll system with the updated information.*

Impact:

- Labor costs associated with manual processing and paper forms
- Paper-intensive process involves paper and filing space costs
- Duplicate effort by Civil Service processing and updating the Payroll system for each change
- Room for error or omission

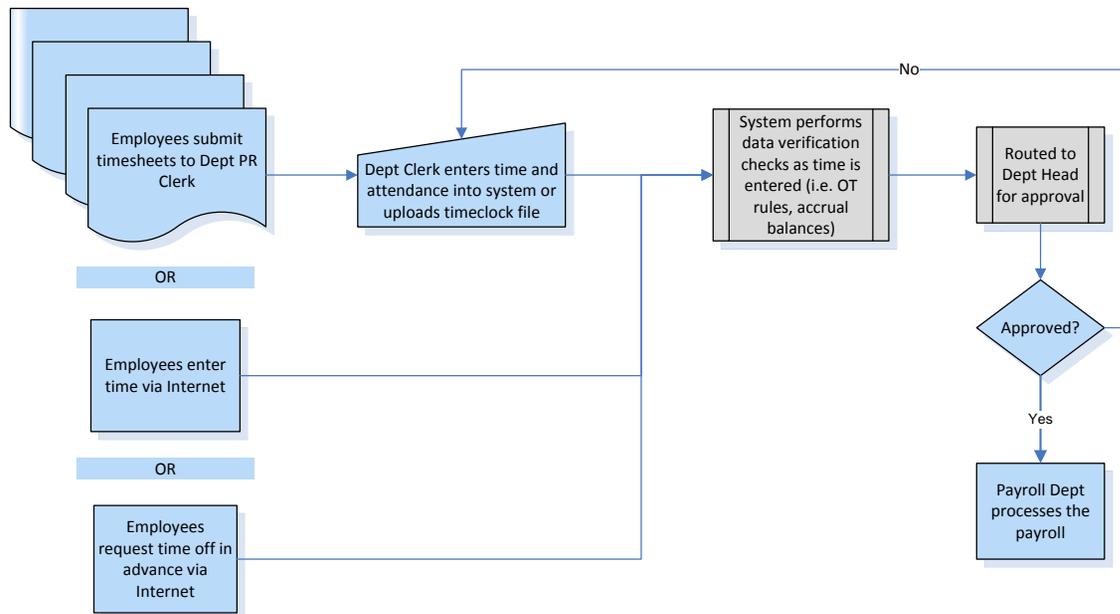
Remedy: The Town should procure an ERP system with the New York Civil Service requirements built into it in order to automate this process. All employee changes may be captured through normal Payroll and HR processing resulting in the creation of the forms, files and reports required by the County and the State of New York.

Benefit:

- Automates the process
- Eliminates duplicate record keeping
- Eliminates paper forms and filing

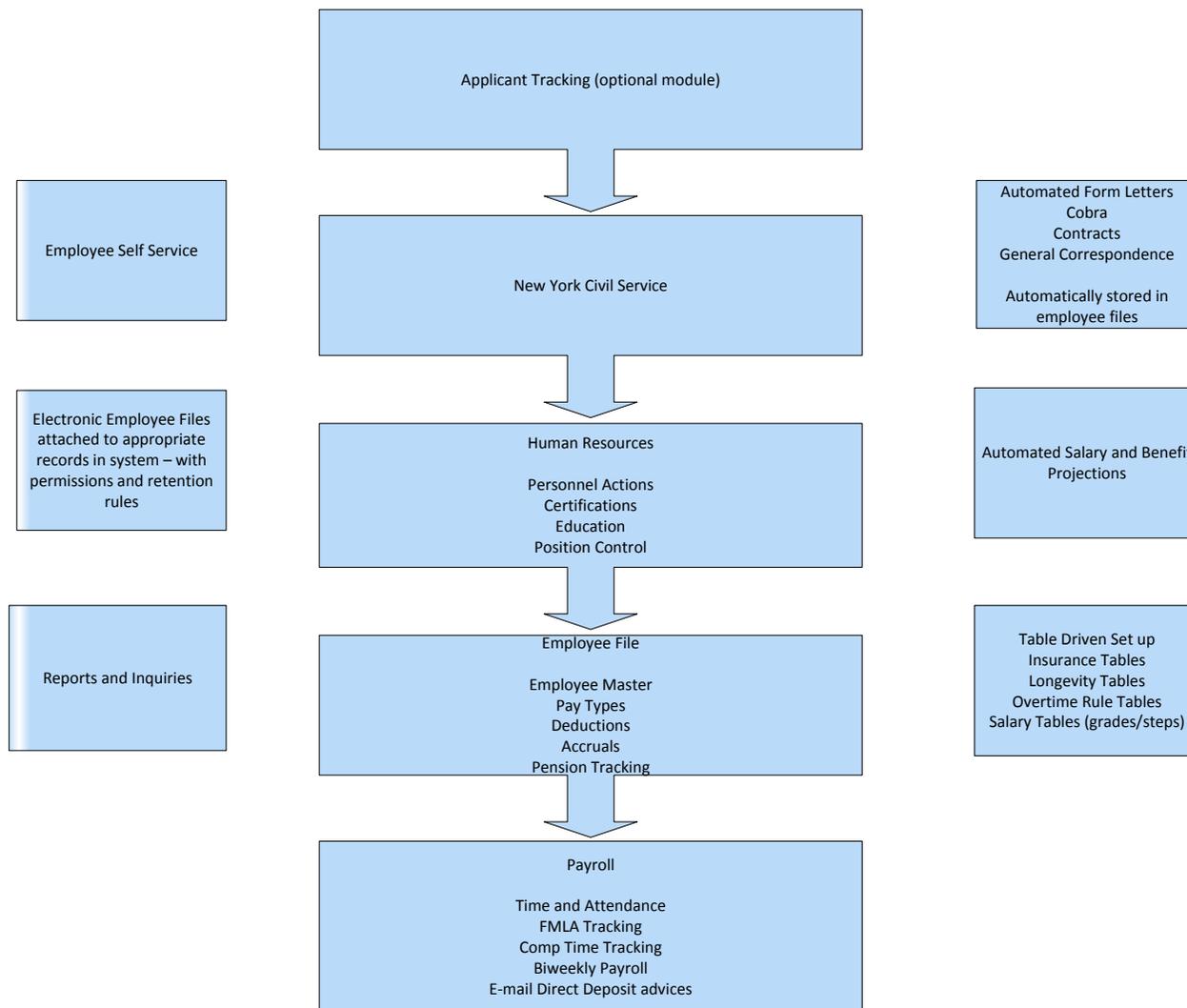
2.8.2 Flowcharts – Recommended Processes

Time and Attendance entry



Integrated Payroll and HR system (includes benefits)

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NOTES:

This document is for recommendation purposes and by no means is meant to place requirements or restrictions on the implementation of the software. Newer software systems contain great flexibility and can be implemented in many ways. A full analysis of each module should be conducted as part of your software vendor's services included in the implementation.

The notes within this document were taken during short analysis sessions with the departments. This document is not meant to describe every process, or to be of the detail that a contracted assessment that may take weeks or months to complete. It is a high level overview and identification of areas that may produce greater efficiency and cost savings in a new system. Because of this, errors or omissions may occur. Tyler has provided this to be a useful tool to the Town of Greenburgh. Therefore, upon review, please let us know if changes need to be made to the notes herein.

Many of the recommendations throughout this document do not have a quantifiable cost savings associated with them. Tyler is unable to measure the time it takes to perform many of the manual and time consuming activities currently in place. Therefore, the Town may choose to review the current processes described in this document and identify the time it takes to process each step. Tyler may then calculate the projected time savings that may occur through automation. The cost and FTE savings calculated at the end of this document are based on quantifiable measurements. If the Town has a question about these amounts, we can discuss them, and adjust as necessary. It is Tyler's goal to provide realistic data with this report.