



Incorporated Village of Garden City, New York

Village Budget – Executive Summary for the Board of Trustees

Fiscal Year Ended May 31, 2024

Presented March 9, 2023

Agenda

Irene Woo, CPA, CMFO - Village Treasurer

- Current Year Forecast and Tentative Budget Overview

Giuseppe Giovanniello - Superintendent of Building Department

- Building Department Budget Presentation

Chief Matthew Pearn and First Assistant Chief James Taunton

- Fire Department Budget Presentation

Marianne Malagon - Library Director

- Library Budget Presentation

General Fund – Current Fiscal Year 2022-23

\$ In 000's

	Actual 2021-22	Adopted Budget 2022-23	Modified Budget 2022-23	Forecast 2022-23	Mod Bud vs. Forecast
Expenditures	\$61,911	\$65,393	\$68,365	\$66,524	\$1,841
Other Revenues	\$13,227	\$10,443	\$10,443	\$11,831	\$1,388
Total Estimated Surplus:					\$3,229

The total current year forecast is anticipated to be \$3.2m favorable to the modified budget.

- The Full Year Expenditures Forecast is expected to be approximately **\$1.8m** favorable to the Modified Budget mainly as a result of lower salary, benefits & taxes (\$600k) due to open positions, retirements and hiring at lower costs, and less than anticipated legal fees (\$300k), snow removal costs (\$200k) and contingency needed (\$700k).
- The Full Year Revenue Forecast is expected to be approximately **\$1.4m** favorable to the Modified Budget. There were higher than expected revenues from CHIPs State Aid (\$420k), Court Fines & Fees (\$250k), Interest & Earnings (\$500k), and Building Department fees (\$200k). The Village also received a Fire Department Special Grant (\$250k), and \$700k from the LIRR due to the Expansion Project. These increases were partially offset by the reimbursements budgeted but not received in the amount of \$1.2m for the Business District Paving project, which was deferred.

As in prior years, we anticipate rolling a portion of the current year surplus into next year's budget to fund operating expenses (\$2.9m).

Property Tax Cap Calculation

Office of the New York State Comptroller
Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Local Government Property Tax Cap Formula Presentation

Formula for determining a local government's tax levy limit under the cap
(Chapter 97 of the Laws of 2011):

$$\left(\left(\left(\begin{array}{l} \text{Prior} \\ \text{fiscal} \\ \text{year} \\ \text{tax} \\ \text{levy} \end{array} + \begin{array}{l} \text{Prior} \\ \text{year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^* \end{array} \right) + \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{the prior} \\ \text{fiscal} \\ \text{year} \end{array} - \begin{array}{l} \text{Tort exclusion} \\ \text{amount, prior} \\ \text{fiscal year} \end{array} \right) \\ \times \begin{array}{l} \text{Allowable} \\ \text{levy growth} \\ \text{factor (1.00} \\ \text{to 1.02)**} \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{coming} \\ \text{fiscal year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover} \end{array} = \begin{array}{l} \text{Tax Levy} \\ \text{Limit} \end{array}$$

$$\begin{array}{l} \text{Tax Levy} \\ \text{Limit} \end{array} + \begin{array}{l} \text{Net of Transfer} \\ \text{of Government} \\ \text{Function (as} \\ \text{determined by} \\ \text{OSC)} \end{array} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures from} \\ \text{court orders/judgments} \\ \text{resulting from tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in the} \\ \text{prior fiscal year} \end{array} + \begin{array}{l} \text{Levy necessary to pay} \\ \text{for increases to the} \\ \text{system average} \\ \text{actuarial contribution} \\ \text{rate (or normal} \\ \text{contribution rate) of} \\ \text{pension funds over 2} \\ \text{percentage points} \end{array} = \begin{array}{l} \text{Tax Levy Limit,} \\ \text{Adjusted for} \\ \text{Transfers, Plus} \\ \text{Exclusions} \end{array}$$

* Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

** Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

Division of Local Government and School Accountability

For additional information, visit the following websites:

Allowable Levy Growth Factor:

<http://www.osc.state.ny.us/localgov/realprop/index.html>

Tax Base Growth Factor:

<https://www.tax.ny.gov/research/property/cap.html>

Property Tax Cap Calculation (cont.)

2023-24 Allowable Tax Levy Calculation:

	Prior Year Tax Levy	53,309,738	
[1]	Tax Base Growth Factor	1.0005	
	Subtotal:	53,336,393	26,655 Tax Base Growth Factor Amount
	PILOTS FYE 2022	791,308	
	Subtotal:	54,127,701	
[2]	Allowable Levy Growth Factor	1.0200	
	Subtotal:	55,210,255	1,064,271 Allowable Levy Growth Factor Amount
	PILOTS FYE 2023	(828,000)	
[3]	Available Carryover from the Prior Year	822,355	822,355 Amount provided by NYS
	Total Tax Levy Limit:	55,204,610	1,894,872
			3.55% Allowed per Tax Levy Law

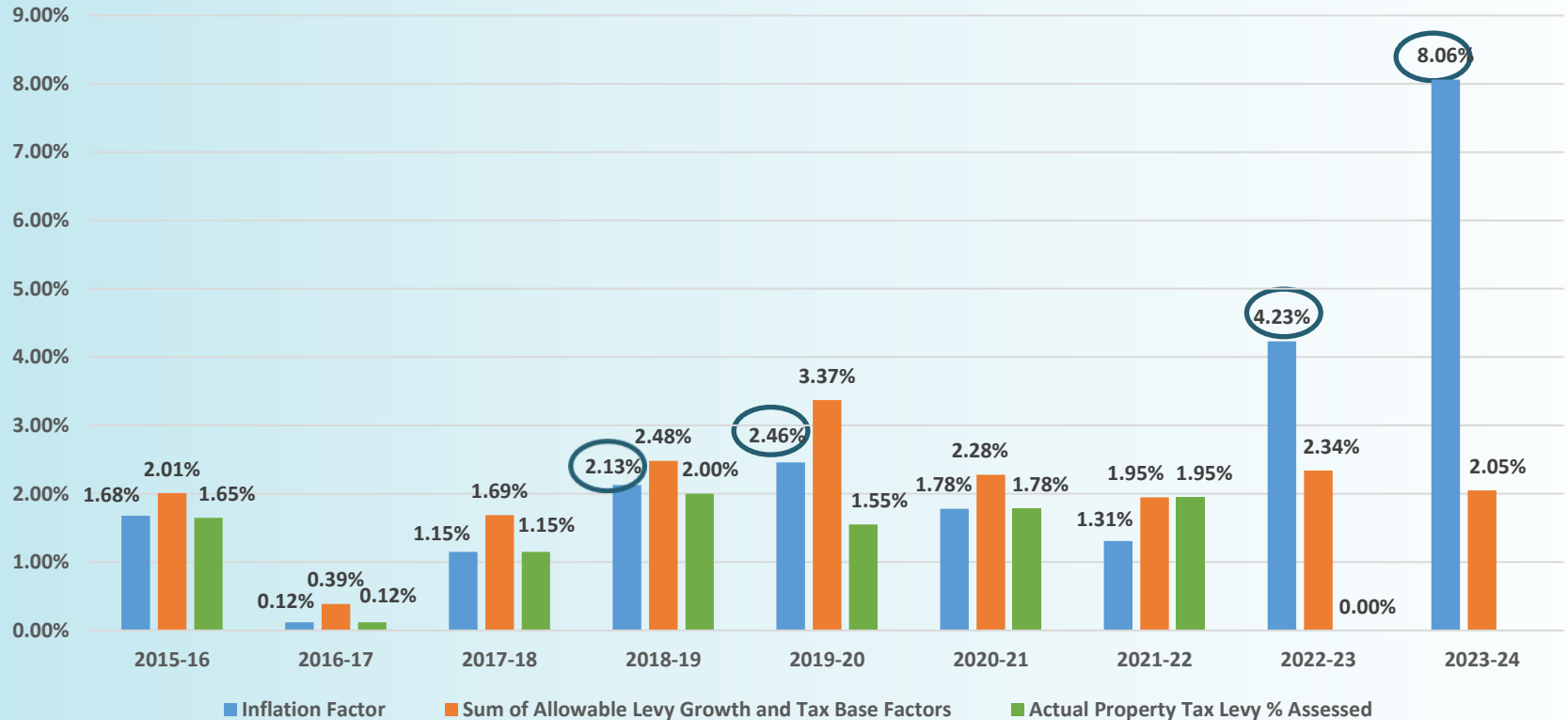
[1] Provided by the Department of Taxation and Finance (Office of Real Property Tax Services - ORPTS). This takes into account changes in assessments, such as new construction, newly taxable properties

[2] This component is capped at 2% - lesser of 2% or the inflation factor. Inflation is 8.06% per NYS Comptroller's Office.

[3] Calculated by State Comptroller's Office (we report Tax Levy to NYS)

Last year Village was allowed to raise 2.88% - raised 0%

Property Tax Levy Trends



- In the last 8 years, the actual property tax levy increase has been less than the amount allowed per the Tax Levy Limit Law. The chart only includes two of the three components of the law – it does not include the allowable carryover.
- In the 2018-19, 2019-20, 2022-23, and 2023-24 fiscal years the Inflation Factor was greater than 2%.

General Fund - Summary Budget Comparisons

\$ In 000's

	2020-21	2021-22	2022-23	2023-24
	Adopted Budget	Adopted Budget	Adopted Budget	Tentative Budget
BUDGET EXPENSE APPROPRIATIONS	\$65,426	\$65,056	\$65,393	\$69,194
APPROPRIATIONS TO RESERVE	\$750	\$750	\$750	\$750
TOTAL	\$66,176	\$65,806	\$66,143	\$69,944
<i>EXPENSE APPROPRIATIONS % CHANGE</i>	-0.13%	-0.57%	0.52%	5.81%
<u>PROVISIONS FOR BALANCING THE BUDGET:</u>				
CURRENT SURPLUS	\$1,059	\$2,067	\$1,677	\$2,990
ESTIMATED OTHER REVENUES	\$12,112	\$9,715	\$10,443	\$11,870
TAX LEVY	\$52,255	\$53,273	\$53,274	\$54,334
APPROPRIATION FROM RESERVE	\$750	\$750	\$750	\$750
TOTAL	\$66,176	\$65,806	\$66,143	\$69,944
<i>TAX LEVY % INCREASE</i>	1.78%	1.95%	0.00%	1.99%
TAXABLE ASSESSED VALUATION	\$105,610	\$105,856	\$106,181	\$106,693
IMPLIED TAX RATE	\$ 49.48	\$ 50.33	\$ 50.17	\$ 50.93

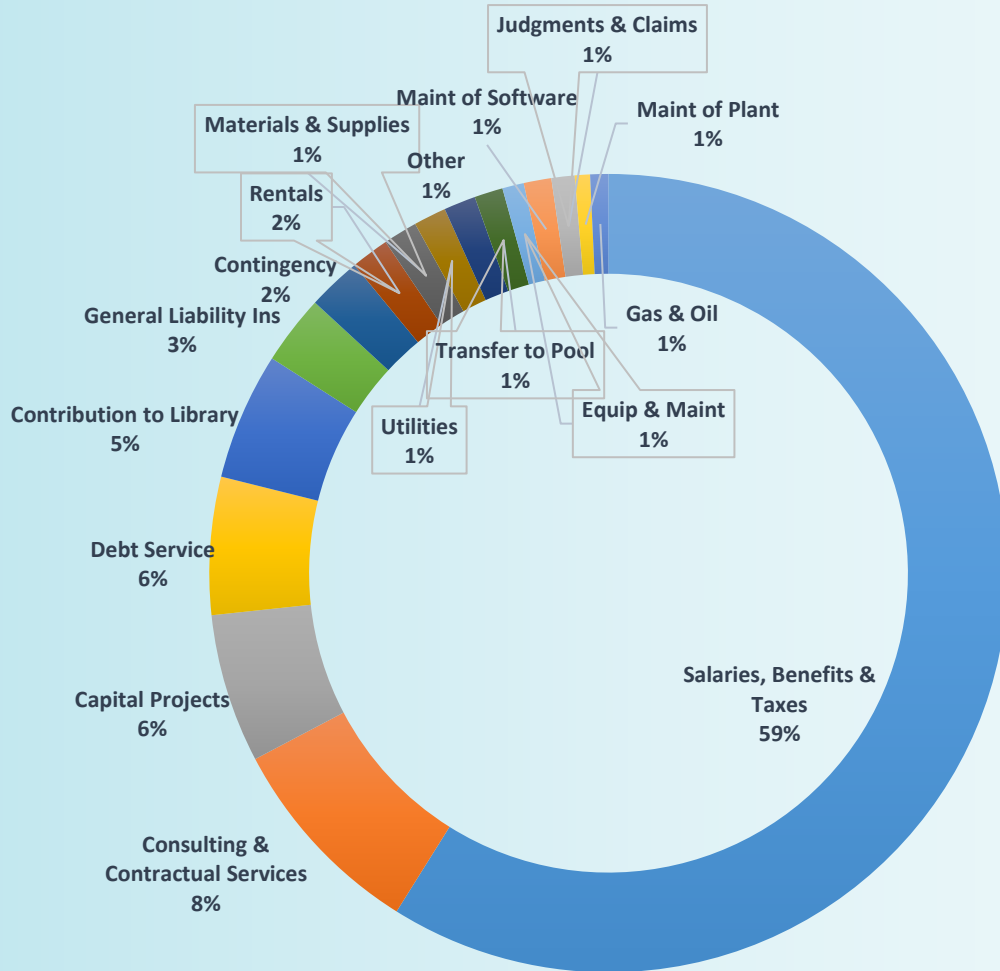
- The 2023-24 proposed budget represents a 5.81% increase over the prior year.
- The proposed budget assumes a 1.99% tax levy increase year over year.

General Fund Expenses by Category

\$ In 000's

	FY 2022-23	FY 2022-23		FY 2023-24	Inc (Dec)	Inc (Dec)
FY 2021-22	Adopted	Modified	FY 2022-23	Tentative	from	from
Total	Budget	Budget	Forecast	Budget	Adopted	Forecast
\$61,911	\$65,393	\$68,365	\$66,524	\$69,194	\$3,800 6%	\$2,670 4%

Percentage of Total 2023-24 Budget:



Major Changes from Adopted Budget:

The 2023-24 Proposed Budget is increasing by 6% mainly due to Salary, Benefits & Taxes (\$3.8m) and Contribution to the Library (\$400K), which is partially offset by reduction in the funding of Capital Projects (\$600K).

Major components of the 2023-24 expense budget (\$69.0m):

- Salaries, Benefits & Taxes \$40.8m
- Consulting & Contractual Services \$5.8m
- Contribution to Capital Projects \$4.2m
- Debt Service \$3.9m
- Contribution to Library \$3.6m
- General Liability Insurance \$1.9m

Inc. Village of Garden City

2023-24 Tentative Budget

Full Time Headcount

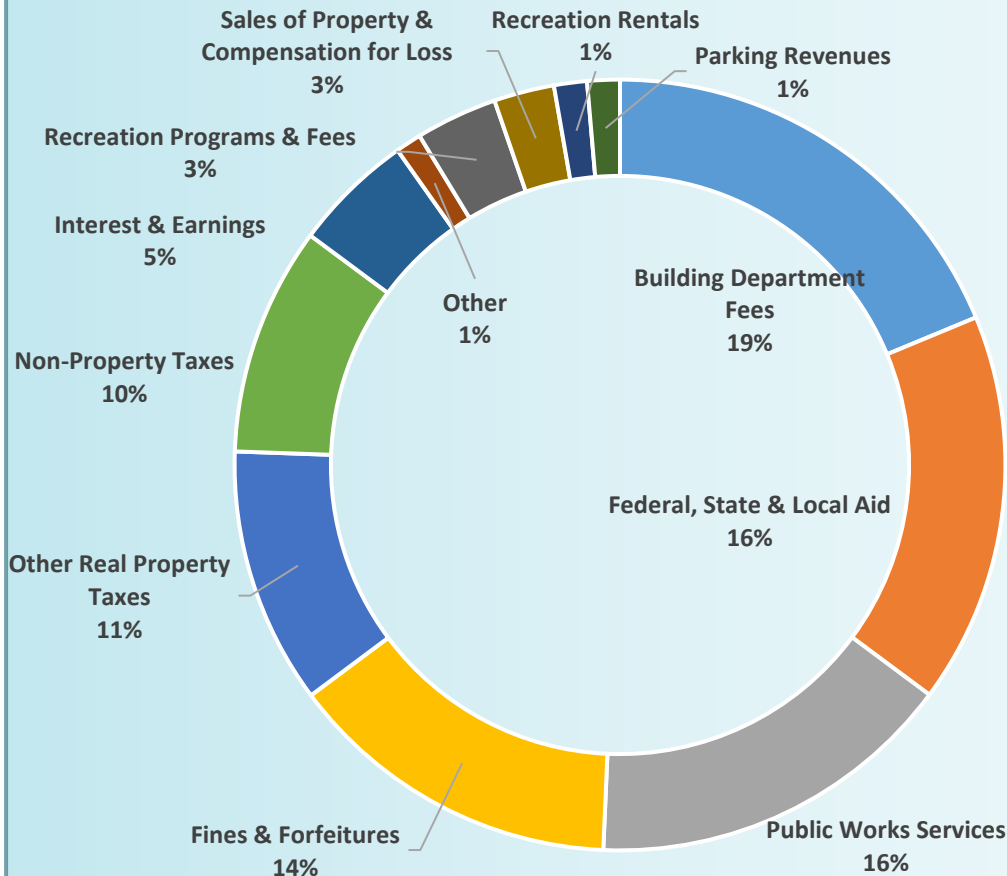
Department	2022-23 Adopted Budget	2022-23 Forecast	2023-24 Proposed Budget	Proposed Budget vs. Forecast	Proposed Budget vs. Adopted Budget
General Fund:					
Building	9	6	10	4	1
Police	66	66	69	3	3
Fire	0	0	0	0	0
Recreation	40	39	44	5	4
DPW	79	72	79	7	0
Administration	12	12	12	0	0
Finance	11	10	11	1	0
Total General Fund:	217	205	225	20	8
Enterprise Funds:					
Pool	0	0	0	0	0
Tennis	1	1	1	0	0
Water	19	12	19	7	0
Library:	16	16	16	0	0
VILLAGE WIDE:	253	234	261	27	8

General Fund – Other Revenues by Category

\$ In 000's

	FY 2022-23 FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Modified Budget	FY 2022-23 Forecast	FY 2023-24 Tentative Budget	Inc (Dec) from Adopted	Inc (Dec) from Forecast
	\$13,227	\$10,443	\$10,443	\$11,831	\$11,870	\$1,427 14%	\$39 0%

Percentage of Total 2023-24 Budget:



The 14% Increase from the Adopted Budget is mostly due expected increases in Building Department fees (\$320k), Interest and Earnings (\$536k), Public Works sidewalk reimbursements (\$170k), parking ticket revenues (\$135k) and Other Tax Items (\$190k).

The major components of the 2023-24 Other Revenues:

- Building Department Fees (\$2.2m)
- Federal, State & Local Aid (\$1.9m)
- Public Works Services (\$1.8m)
- Fines & Forfeitures (\$1.7m)
- Other Real Property Tax Items (\$1.3m)
- Non-Property Taxes (\$1.1m)

Other Funds

2023-24 Tentative Budget Summary

\$ in 000's

Fund	Actual	Adopted	Modified	Forecast	Proposed	Inc (Dec) from Forecast	Inc (Dec) from Adopted Budget		
	2021-22	Budget 2022-23	Budget 2022-23		Budget 2023-24				
Pool Expenditures	\$1,296	\$1,616	\$1,631	\$1,504	\$1,649	\$145	9.6%	\$33	2.0%
Pool Revenues*	\$1,898	\$1,935	\$1,935	\$2,050	\$2,062	\$12	0.6%	\$127	6.6%
<i>*Includes contribution from General Fund</i>									
Tennis Expenditures	\$387	\$494	\$494	\$448	\$528	\$80	17.9%	\$34	6.9%
Tennis Revenues	\$602	\$542	\$542	\$518	\$525	\$7	1.4%	(\$17)	-3.1%
Water Expenditures	\$5,972	\$9,064	\$9,247	\$8,624	\$10,574	\$1,950	22.6%	\$1,510	16.7%
Water Revenues*	\$7,866	\$8,312	\$8,312	\$8,920	\$8,616	(\$303)	-3.4%	\$305	3.7%
<i>*No water rate increases needed, will use unappropriated fund balance (surplus) to fund expenditures, if needed</i>									
Library Expenditures	\$3,368	\$3,507	\$3,511	\$3,500	\$3,660	\$159	4.5%	\$153	4.4%
Library Revenues*	\$3,352	\$3,183	\$3,184	\$3,196	\$3,637	\$442	13.8%	\$454	14.3%
<i>*Library uses unspent prior year's Village contribution (surplus) to supplement current year contribution to fund expenditures.</i>									

2023-24 Tentative Budget

5 YEAR CAPITAL PLAN

General Fund Existing Capital Projects Summary

\$ In 000's

Existing Projects by Category:		% of Budget	FY Budget	YTD Actual	Encumbered	Remaining Budget
23	Building Improvements	36%	\$10,865	\$3,391	\$5,313	\$2,162
7	Recreation/Parks Improvements	4%	\$1,068	\$172	\$331	\$565
5	Roads, Sidewalks, Curbs	31%	\$9,143	\$2,006	\$1,859	\$5,278
10	Technology	5%	\$1,389	\$452	\$411	\$526
5	Vehicles & Equipment	12%	\$3,632	\$616	\$1,821	\$1,195
8	Other	13%	\$3,840	\$388	\$552	\$2,900
58	TOTAL	100%	\$29,938	\$7,024	\$10,288	\$12,625

Notes:

- There are 58 current projects in various stages of completion, some that will extend into the 2023-24 fiscal year.
- Bonding: Four projects authorized through bond resolutions, but unissued that total \$4.2m.
- *Project status will be discussed by each Department Head during their budget presentation.*

Inc. Village of Garden City

Existing Debt Service

\$ In 000's

Year	GENERAL FUND			WATER FUND			POOL FUND			TENNIS FUND			TOTAL FUNDS		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	TOTAL
2024	\$3,044	\$812	\$3,856	\$615	\$310	\$924	\$285	\$59	\$344	\$17	\$6	\$23	\$3,960	\$1,186	\$5,146
2025	\$2,869	\$702	\$3,571	\$629	\$285	\$914	\$289	\$51	\$340	\$18	\$5	\$22	\$3,805	\$1,043	\$4,848
2026	\$2,401	\$592	\$2,993	\$488	\$260	\$748	\$293	\$42	\$335	\$19	\$4	\$23	\$3,200	\$898	\$4,098
2027	\$2,010	\$500	\$2,511	\$503	\$242	\$746	\$297	\$33	\$330	\$19	\$3	\$22	\$2,830	\$778	\$3,608
2028	\$2,038	\$420	\$2,457	\$521	\$226	\$747	\$111	\$24	\$135	\$20	\$2	\$23	\$2,690	\$672	\$3,362
2029	\$2,107	\$347	\$2,454	\$538	\$211	\$749	\$114	\$21	\$135	\$21	\$1	\$22	\$2,780	\$580	\$3,360
2030	\$1,492	\$269	\$1,761	\$546	\$195	\$740	\$117	\$18	\$135				\$2,155	\$482	\$2,637
2031	\$1,538	\$220	\$1,759	\$561	\$177	\$738	\$120	\$14	\$135				\$2,220	\$412	\$2,632
2032	\$1,591	\$170	\$1,761	\$390	\$162	\$552	\$124	\$11	\$135				\$2,105	\$342	\$2,447
2033	\$1,640	\$122	\$1,762	\$402	\$150	\$552	\$128	\$7	\$135				\$2,170	\$278	\$2,448
2034	\$1,147	\$76	\$1,223	\$278	\$139	\$417	\$66	\$3	\$69				\$1,490	\$219	\$1,709
2035	\$1,178	\$46	\$1,224	\$284	\$133	\$417	\$68	\$1	\$69				\$1,530	\$180	\$1,710
2036-2049	\$2,074	\$156	\$2,230	\$4,321	\$958	\$5,279	\$0	\$0	\$0				\$6,395	\$1,114	\$7,509
BONDS	\$25,129	\$4,433	\$29,562	\$10,075	\$3,448	\$13,523	\$2,011	\$283	\$2,294	\$114	\$21	\$135	\$37,330	\$8,184	\$45,514
2024				\$46,778	\$1,871	\$48,649							\$46,778	\$1,871	\$48,649
BANs				\$46,778	\$1,871	\$48,649							\$46,778	\$1,871	\$48,649

General Fund - Five Year Capital Plan Summary

Proposed Projects for FYE 2024 - 2028

\$ In 000's

Project Category	Adopted Budget	5 Year Capital Plan					Total
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Building Improvements	\$951	\$4,247	\$742	\$1,210	\$845	\$300	\$7,344
Other	\$1,585	\$2,383	\$1,195	\$870	\$870	\$870	\$6,188
Recreation/Parks Improvements	\$231	\$259	\$461	\$269	\$75	\$75	\$1,138
Roads, Sidewalks, Curbs	\$451	\$7,994	\$3,329	\$3,329	\$3,329	\$3,329	\$21,310
Technology	\$138	\$350	\$523	\$339	\$845	\$166	\$2,224
Vehicles & Equipment	\$1,428	\$1,653	\$1,373	\$1,293	\$1,478	\$3,524	\$9,322
TOTAL:	\$4,783	\$16,885	\$7,623	\$7,310	\$7,442	\$8,265	\$47,525

Notes:

- The \$16.9m of projects in the 2023-24 fiscal year is proposed to be funded as follows:
 - Taxes/Other - \$4.2m
 - Bonds - \$12.7m
- “Other” projects in 2023-24 fiscal year include Sewer Repairs and Meadow St. Drainage
- *All projects will be discussed by each Department Head during their budget presentation.*

Enterprise Funds - Five Year Capital Plan Summary

Proposed Projects for FYE 2024 - 2028

\$ In 000's

Fund	Project	Adopted Budget 2022-23	5 Year Capital Plan					Total 5 Year Plan
			Fiscal Year 2023/24	Fiscal Year 2024/25	Fiscal Year 2025/26	Fiscal Year 2026/27	Fiscal Year 2027/28	
POOL	Replace Playground Equipment			\$248				\$248
	Replace Water Slide			\$275				\$275
	Pool Gutter Repair	\$28						-
	TOTAL	\$28	\$ -	\$523	\$0	\$0	\$0	\$523
TENNIS	Repl of Outer Vinyl Covering		\$1,332					\$1,332
	Repl LED Light Bulbs		\$45					\$45
	TOTAL	\$0	\$1,377	\$0	\$0	\$0	\$0	\$1,377
WATER	Water Main Improvements	\$930	\$2,602	\$2,178	\$2,178	\$2,178	\$2,178	\$11,314
	Equipment	\$230	\$655	\$80	\$99			\$834
	Security Infrastructure	\$138						-
	Chemical Pumps	\$15	\$21	\$5				\$26
	TOTAL	\$1,313	\$3,278	\$2,263	\$2,277	\$2,178	\$2,178	\$12,174

- All projects will be discussed by each Department Head during their work session

2023-24 Tentative Budget

BUILDING DEPARTMENT

Building Department - Expenses

2023-24 Budget Summary

\$ In 000's

Category	FY 2021-22 Actual	FY 2022-23	FY 2022-23	FY 2022-23 Forecast	FY 2023-24	Inc (Dec) from		Inc (Dec)	
		Adopted Budget	Modified Budget		Proposed Budget	Adopted Budget		from Forecast	
Salary Related	\$603	\$846	\$807	\$650	\$913	\$66	8%	\$263	40%
Contractual Services	\$32	\$50	\$91	\$62	\$62	\$12	24%	\$0	0%
Maintenance of Software	\$46	\$65	\$65	\$75	\$80	\$15	23%	\$5	6%
Other Expenses	\$34	\$60	\$60	\$50	\$59	(\$1)	-1%	\$9	17%
Total Expenses:	\$715	\$1,021	\$1,023	\$838	\$1,114	\$93	9%	\$276	33%

Notes:

- The Proposed Budget is increasing 9% from the Adopted Budget primarily due to adding a new position of Building Maintenance Supervisor in 2023-24.
- The Proposed Budget is increasing 33% from the Forecast mainly as a result of three open positions: Assistant Superintendent of Building, Code Enforcement Inspector, and Building Plan Examiner, as well as the addition of the new position, Building Maintenance Supervisor.
- Other Expenses includes Printing, Postage and Stationery, Materials and Supplies, and Court Reporter.
- There are ten full time positions in the Building Department in the Proposed Budget. Salary costs account for 82% of the overall budget. Benefits & Taxes are not included in the numbers above, however, it is estimated to be approximately \$485k.

Building Department - Revenues

2023-24 Budget Summary

\$ In 000's

Category	FY 2021-22 Actual	FY 2022-23		FY 2023-24	Inc (Dec) from		Inc (Dec)	
		Adopted Budget	FY 2022-23 Forecast	Proposed Budget	Adopted Budget		from Forecast	
Building Inspection	\$1,461	\$1,200	\$1,400	\$1,500	\$300	25%	\$100	7%
Plumbing & Mechanical	\$531	\$470	\$450	\$450	(\$20)	-4%	\$0	0%
Electrical Inspection	\$109	\$120	\$130	\$140	\$20	17%	\$10	8%
ADRB Fees	\$46	\$55	\$60	\$65	\$10	18%	\$5	8%
Zoning Appeal Fees	\$77	\$55	\$60	\$65	\$10	18%	\$5	8%
Other Revenues	\$57	\$45	\$35	\$35	(\$10)	-22%	\$0	0%
Total Revenues	\$2,282	\$1,945	\$2,135	\$2,255	\$310	16%	\$120	6%

Notes:

- The Proposed Budget is increasing 6% from the Forecast and 16% from the Adopted Budget due to anticipated application volume increases.

Building Department – Capital Projects

2023-24 Budget Summary

\$ In 000's

5 Year Plan - Proposed Projects

Projects	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Total 5 Year Plan
Safety Insp. Vehicles	\$40	-	-	-	-	\$40
TOTAL	\$40	\$ -	\$ -	\$ -	\$ -	\$40

Existing Projects:

Project	Current Budget	YTD Expenses	Encumbered	Remaining Budget
Digital Scanning	\$101	\$2	\$29	\$70
Software Replacement	\$91	\$45	\$41	\$5
Total	\$192	\$47	\$70	\$75

2023-24 Tentative Budget

FIRE DEPARTMENT

Fire Department – Expenses

2023-24 Budget Summary

\$ In 000's

Category	FY 2021-22 Actual	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Inc (Dec) from			
		Adopted Budget	Modified Budget	Forecast	Proposed Budget	Adopted Budget	Inc (Dec) from Forecast		
Hydrant Rentals	\$1,067	\$1,068	\$1,068	\$1,056	\$1,072	\$5	0%	\$16	2%
Equipment & Maintenance	\$180	\$217	\$217	\$227	\$215	(\$2)	-1%	(\$12)	-5%
Third Party Services	\$71	\$92	\$92	\$87	\$87	(\$5)	-5%	\$0	0%
Uniforms	\$82	\$94	\$94	\$85	\$85	(\$9)	-10%	\$0	0%
Salary Related	\$219	\$115	\$115	\$115	\$84	(\$31)	-27%	(\$31)	-27%
Materials & Supplies	\$57	\$74	\$74	\$74	\$74	\$0	0%	\$0	0%
Other Expenses	\$53	\$73	\$73	\$70	\$73	\$0	0%	\$2	3%
Maintenance of Plant	\$40	\$47	\$47	\$47	\$50	\$3	6%	\$3	6%
Utilities	\$43	\$48	\$48	\$39	\$47	(\$1)	-3%	\$8	20%
Awards	\$36	\$45	\$45	\$45	\$45	\$0	0%	\$0	0%
Travel & Training	\$10	\$35	\$35	\$25	\$32	(\$3)	-9%	\$7	28%
Prior Year Encumbrances	\$115	\$0	\$123	\$119	\$0	\$0	0%	(\$119)	-100%
Total Expenses	\$1,972	\$1,908	\$2,031	\$1,990	\$1,864	(\$44)	-2%	(\$126)	-6%

Notes:

- The Proposed Budget reflects decreases from the Forecast and Adopted Budget mostly due to a reduction of one Firefighter on 207a(2) who retired in November 2022.
- Hydrant Rentals are mostly paid to the Water Fund, and to the Water Authority of Western Nassau.
- Third Party Services includes Code Enforcement, Medical Services and Grant Writer.
- Other Expenses include Maintenance of Software, Gas & Oil, etc.
- Benefits and taxes are not included in the expenses above, however, are estimated to be \$1.2m (includes costs for retirees).

Fire Department – Capital Projects

2023-24 Budget Summary

\$ In 000's

5 Year Plan - Proposed Projects

Projects	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Total 5 Year Plan
Fire Apparatus & Equipment	\$85		\$88	\$123	\$2,113	\$2,409
Fire Training Site	\$3,889					\$3,889
TOTAL	\$3,974	\$0	\$88	\$123	\$2,113	\$6,298

Notes:

- The total cost estimated for the Fire Training Site is \$5.4m, however, \$1.5m of concrete paving is already included in the capital plan of a prior year project to pave the dump area. Therefore, the additional funding needed for this project is \$3.9m, (additional details available in budget book).

Existing Projects:

Project	Current Budget	YTD Expenses	Encumbered	Remaining Budget
Fire Station Renovations	\$1,239	\$274	\$232	\$734
Fire Apparatus & Equipment	\$1,009	\$30	\$0	\$979
Fire Radio Infrastructure	\$297	\$17	\$45	\$236
Total:	\$2,545	\$320	\$277	\$1,948

2023-24 Tentative Budget

LIBRARY

Library Children's Room Project

**Reopening
Late March/
Early April
2023**

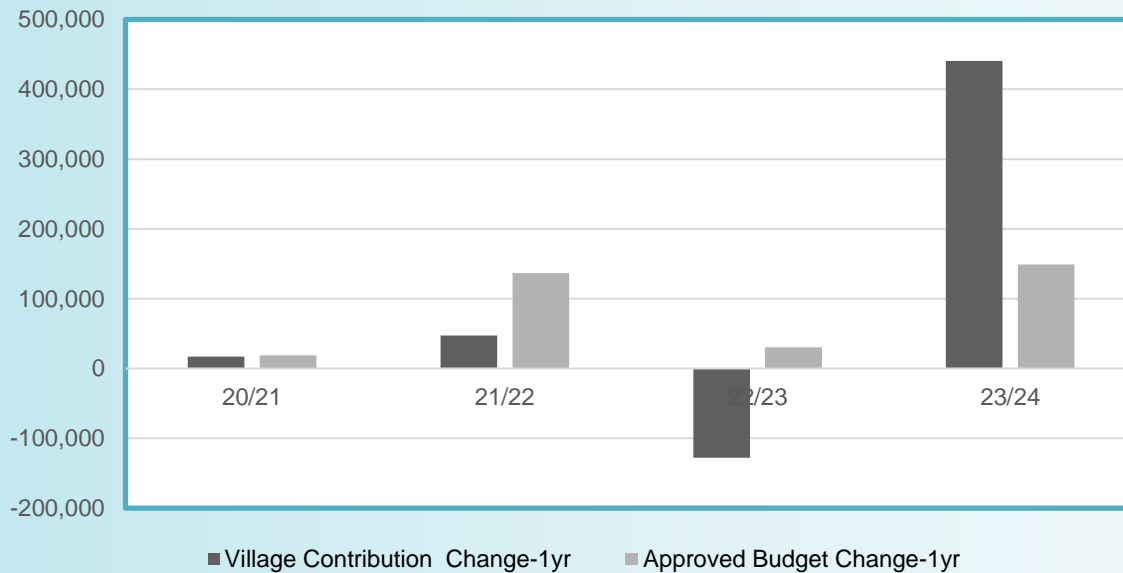


Library has no surplus; greater Village Contribution needed

Savings in prior years created surplus in 2021 & 2022; reduced Contribution then; Surplus is now gone; Village Contribution needs to catch up now, from the Contribution that the Library didn't need the past two years.

Proposed FY23-24 Operating Budget of 3,659,701 (increase \$153k, 4%)

Approved Budget and Village Contribution, Change Year over Year



20/21

Approved Budget 0.5% increase, Contribution 0.6% increase

21/22

Approved Budget 4.0% increase, **Contribution 1.5% increase**

22/23

Approved Budget 0.9% increase, **Contribution 4.0% decrease**

Library

2023-24 Expense Budget Summary

\$ In 000's

Category	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23	FY 2023-24	Inc (Dec) from		Inc (Dec) from	
	Actual	Adopted Budget	Modified Budget	Forecast	Proposed Budget	Adopted Budget		Forecast	
Salary Related	\$1,547	\$1,634	\$1,634	\$1,609	\$1,692	\$57	4%	\$82	5%
Benefits and Taxes	\$860	\$861	\$861	\$861	\$930	\$69	8%	\$69	8%
Library Materials & Supplies	\$365	\$368	\$369	\$368	\$368	\$0	0%	\$0	0%
Third Party Services	\$208	\$260	\$260	\$260	\$272	\$12	5%	\$12	5%
Utilities	\$151	\$150	\$150	\$158	\$158	\$8	5%	\$0	0%
Interfund Transfers	\$184	\$154	\$154	\$154	\$154	\$0	0%	\$0	0%
Equipment & Maintenance	\$16	\$28	\$33	\$35	\$35	\$7	25%	\$0	0%
Other Expenses	\$16	\$22	\$26	\$26	\$22	\$0	0%	(\$4)	-15%
Printing, Postage & Stationery	\$11	\$18	\$13	\$18	\$18	\$0	0%	\$0	0%
Maintenance of Plant	\$11	\$11	\$11	\$11	\$11	\$0	0%	\$0	0%
Total Library Expenses:	\$3,368	\$3,507	\$3,511	\$3,500	\$3,660	\$153	4%	\$159	5%

Notes:

- The Proposed Budget is increasing \$153k or 4% primarily due to scheduled salary increases and increases in Benefits and Taxes. The Library does not control these costs.
- Personal Services is increasing from the Forecast due to a full time position vacancy being filled.
- Increases in Utilities, IT support contracts, Security, and Salary and Benefit Related expenses are the only increases; **nothing discretionary.**
- Third Party Services include Security Guards, Library System Fees, IT Consulting, Payroll services, Public Relations.
- Headcount for the 2023-24 budget includes 16 Full Time and 28 Part Time employees that average 11-12 hours wky.

Library

2023-24 Revenue Budget Summary

\$ In 000's

Category	FY 2021-22 Actual	FY 2022-23	FY 2022-23	FY 2022-23 Forecast	FY 2023-24	Inc (Dec) from		Inc (Dec)	
		Adopted Budget	Modified Budget		Proposed Budget	Adopted Budget		from Forecast	
Transfer from General	\$3,251	\$3,123	\$3,123	\$3,123	\$3,565	\$441	14%	\$441	14%
Services to Other Gov't	\$28	\$28	\$28	\$28	\$28	\$0	0%	\$0	0%
Interest Revenue	\$1	\$2	\$2	\$15	\$15	\$13	614%	(\$0)	-2%
Fines and Fees	\$23	\$13	\$13	\$12	\$12	(\$1)	-8%	(\$1)	-6%
Other Revenues	\$7	\$8	\$8	\$8	\$9	\$1	13%	\$1	7%
State Aid	\$6	\$6	\$6	\$6	\$6	\$0	0%	\$0	0%
Gifts and Donations	\$33	\$3	\$4	\$2	\$3	\$0	0%	\$1	50%
System Cash Grants	\$3	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%
Total Library Revenues:	\$3,352	\$3,183	\$3,184	\$3,196	\$3,637	\$454	14%	\$442	14%

Notes:

- Proposed Revenues for FY2023-24 are increasing from the Forecast and the Adopted Budget primarily due to an increase in the Village Contribution from the General Fund as a result of lack of surplus in the Library Fund. The surpluses from the prior two years are due to COVID - 4 retirements, slow labor market for hiring part time, fewer programs, lower use of supplies, and delayed expenditures for renovation. With positions filled, and programs scheduled, and renovation soon completed, the Library will require a catch up contribution this year.
- Fines and Fees are lower than forecast and Adopted Budget due to waiving fines during the renovation period.
- Interest on Checking increased over the Adopted Budget due to interest rates.
- Interest on Special Reserves is lower than the Forecast due to transferring the Special Reserve funds into the Children's Room Renovation Project account in 22-23.

Library – Capital Projects

2023-24 Budget Summary

\$ In 000's

Projects	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Total 5 Year Plan	
Technology	\$75 \$55	\$62	\$98	\$73	\$33	\$320	\$340
Teen Room	\$25			\$570		\$595	
Meeting Rooms	\$20	\$545				\$565	
Computer / Conference Rooms	\$25		\$440			\$465	
Security Alarm System	\$20					\$20	
TOTAL LIBRARY	\$165 \$145	\$607	\$538	\$643	\$33	\$1,965	\$1985

- Library Technology – The 23-24 technology budget of **\$75k** ~~\$55k~~, projects include a cloud-server (\$23k), network expansion (\$18k), tablets & charging station for patrons (\$16k), and Computer Office wiring (\$16k previously 22-23). The total **\$85k requested was offset by \$30k unspent funds, but in February \$20k for Intelli-tec expenses on Children’s Room was allocated from unexpended funds and need to increase Technology request to \$75k.**
- Technology 22-23 pending includes (\$54k) for the Children’s Room technology, a Print/Scan area for the Adult Dept, and a Smart Terminal/Tower for the Computer Lab.
- Building needs \$90k to for designs to update the Meeting Rooms, reallocate space in the Computer and AV Room for smaller Computer/Tech lab and Conference Rooms; and update the Teen Room. Previous Media equipment funds (in 20-21 Plan) moved to for 24-25 added to the Meeting Room project.

Existing Projects:

Project	Current Budget	YTD Expenses	Encumbered	Remaining Budget
Library Childrens Room	\$1,168	\$669	\$455	\$44
Library HVAC	\$1,850	\$69	\$1,713	\$69
Library Fire Alarm System	\$194	\$0	\$193	\$1
Library Meeting Rooms	\$10	\$0	\$0	\$10
Library Teen Room	\$10	\$0	\$0	\$10
Technology	\$138	\$8	\$54 \$31	\$75 \$99
Library Roof Repair	\$193	\$0	\$0	\$193
Total	\$3,563	\$746	\$2,391	\$425

THANK YOU!

Library Board of Trustees

J. Randolph Colahan (Chairman), Germaine Greco (Vice Chair)
Peter D'Antonio, (Trustee, Budget Committee Chair) ,
Mary Maguire (Trustee, Budget Committee), Lola Nouryan (Trustee)

Mayor & Village Board of Trustees

Village Administration and Finance Department

Ralph Suozzi, Irene Woo,
And other Village Departments and Staff

Library Staff & Friends of the Library

And Residents!

NEXT MEETINGS

PUBLIC BUDGET WORK SESSIONS

- Tuesday, March 14, 2023 – Session II (7:30PM – 9:30 PM)
 - DPW and Water Fund, Administration, Finance Department, Other Unallocated Expenses & Revenues
- Thursday, March 23, 2023 – Session III (7:30PM – 9:30 PM)
 - Police Department, Recreation, Pool and Tennis Funds
- Thursday, March 30, 2023 – Session IV (7:30PM – 9:30 PM)
 - Presentation of Changes/Final Budget
- Monday, April 3, 2023 – Public Hearing & Adoption of Budget (7:30PM)

AUDIENCE COMMENTS/QUESTIONS?