



Incorporated Village of Garden City, New York

Village Budget – Executive Summary for the Board of Trustees (Work Session II)

For the Year Ended May 31, 2024

Presented March 14, 2023

Agenda

Ralph V. Suozzi - Village Administrator and John Borroni – Superintendent of Public Works

- Department of Public Works
- Water Enterprise Fund

Ralph V. Suozzi - Village Administrator

- Administration Department

Irene Woo, CPA, CMFO – Village Treasurer

- Finance Department
- Other Unallocated Expenses & Revenues

2023-24 Tentative Budget

DEPARTMENT OF PUBLIC WORKS

Department of Public Works - Expenses

2023-24 Budget Summary

\$ In 000's

Category	FY 2022-23		FY 2022-23 Forecast	FY 2023-24 Proposed Budget	Inc (Dec) from Adopted Budget		Inc (Dec) from Forecast		
	FY 2021-22 Actual	Adopted Budget			Modified Budget	Adopted Budget	Forecast	Adopted Budget	
Salary Related	\$5,684	\$6,315	\$6,239	\$5,956	\$6,653	\$338	5%	\$697	12%
Third Party Services	\$2,975	\$3,025	\$3,395	\$3,125	\$3,095	\$70	2%	(\$30)	-1%
Materials & Supplies	\$494	\$499	\$545	\$391	\$533	\$34	7%	\$141	36%
Utilities	\$454	\$425	\$429	\$423	\$490	\$65	15%	\$67	16%
Equip & Maintenance	\$399	\$311	\$342	\$301	\$336	\$25	8%	\$35	12%
Other Expenses	\$248	\$265	\$294	\$277	\$336	\$71	27%	\$59	21%
Maintenance of Plant	\$279	\$203	\$242	\$314	\$179	(\$25)	-12%	(\$135)	-43%
Total Expenses:	\$10,533	\$11,043	\$11,487	\$10,788	\$11,621	\$578	5%	\$833	8%

Notes:

- The Proposed Budget is increasing by 5% from the Adopted Budget and 8% from the Forecast primarily due to increases in Salary Related costs resulting from scheduled salary increases, and the expectation of filling open positions.
- Third Party Services includes Covanta, mulch removal, street lighting repair, directional drilling, rubbish removal, recycling, etc.
- Other Expenses include Gas & Oil, Uniforms, Travel & Training, etc.
- The DPW budget includes 79 Full Time positions. Salary related expenses account for 57% of the DPW budget. Benefits & Taxes are not included in the numbers above, however, are estimated to be \$4.1m.

Department of Public Works - Revenues

2023-24 Budget Summary

\$ In 000's

Category	FY 2021-22		FY 2022-23		FY 2023-24		Inc (Dec) from Adopted Budget		Inc (Dec) from Forecast	
	Actual	Adopted Budget	Forecast	Proposed Budget						
Public Works Service	\$195	\$1,430	\$206	\$1,550	\$120	8%	\$1,345	654%		
State Aid Chips Program	\$1,312	\$450	\$869	\$500	\$50	11%	(\$369)	-42%		
Sidewalk & Curb Inspection	\$510	\$100	\$215	\$150	\$50	50%	(\$65)	-30%		
Refuse Services	\$142	\$140	\$140	\$140	\$0	0%	\$0	0%		
Other Revenues	\$3	\$3	\$3	\$3	\$0	0%	\$0	0%		
Total Revenues:	\$2,163	\$2,123	\$1,433	\$2,343	\$220	10%	\$910	64%		

Notes:

- The Proposed Budget is increasing 10% from the Adopted Budget and 64% from the Forecast primarily due to anticipated increases in Public Works Services, which is entirely sidewalk reimbursements in the 2023-24 Proposed Budget. The Adopted Budget included reimbursements for the Business District paving project, which was deferred.

Department of Public Works

Status of Existing Capital Projects

\$ In 000's

Project	Current Budget	YTD Expenditures	Encumbered	Remaining Balance
1 BUSINESS DISTRICT PAVING	\$3,024	-	-	\$3,024
2 ROAD & PAVING REPAIRS	\$3,550	\$1,547	\$85	\$1,918
3 DPW YARD SPRINKLER SYSTEM	\$775	-	-	\$775
4 SEWER REPAIRS	\$955	\$55	\$340	\$560
5 STREET LIGHTING LED PROJECT	\$792	\$292	-	\$499
6 MERILLON AVE IMPROVEMENTS	\$1,636	-	\$1,300	\$336
7 SEWER BUILDING REPAIRS	\$201	\$1	-	\$200
8 FRANKLIN AVE FOUNTAIN	\$110	\$3	\$1	\$106
9 DPW GARAGE DOORS REPL	\$523	-	\$447	\$75
10 VILLAGE HALL ROOF	\$184	\$9	\$115	\$59
11 VILLAGE HALL REPOINTING	\$550	\$481	\$12	\$56
12 DATA PROCESSING -DPW	\$182	\$108	\$24	\$50
13 VILLAGE HALL HVAC SYSTEM	\$854	\$347	\$463	\$44
14 MECHANIC SHOP LIFT	\$297	\$239	\$17	\$41
15 BRICK WORK	\$175	-	\$141	\$34
16 D.P.W. EQUIPMENT	\$1,900	\$271	\$1,596	\$32
17 DPW YARD FIRE ALARM SYSTEM	\$251	\$10	\$231	\$11
18 DPW YARD ROOF REPLACEMENT	\$677	\$611	\$59	\$7
19 SEWER BLDG REPAIRS PUMP REPL	\$748	\$24	\$718	\$5
20 ST. PAUL'S RECREATION FACILITY	\$288	\$214	\$69	\$5
21 VILLAGE YARD BATHROOM	\$165	\$1	\$162	\$2
22 VILLAGE CURB REPLACEMENTS	\$297	\$250	\$46	-
23 SIDEWALK REPAIRS	\$636	\$209	\$428	-
Total DPW Projects:	\$18,768	\$4,673	\$6,256	\$7,839

Department of Public Works – Capital Projects

2023-24 Budget Summary

\$ In 000's

FIVE YEAR PLAN - PROPOSED PROJECTS

Projects	FY	FY	FY	FY	FY	Total
	2023/24	2024/25	2025/26	2026/27	2027/28	5 Year Plan
Road & Paving Repairs	\$5,858	\$2,525	\$2,525	\$2,525	\$2,525	\$15,958
Sidewalk Repairs - Reimbursable	\$1,550	\$400	\$400	\$400	\$400	\$3,150
Meadow Street Drainage	\$1,513					\$1,513
D.P.W. Equipment	\$890	\$865	\$725	\$975	\$950	\$4,405
Sewer Repairs	\$870	\$870	\$870	\$870	\$870	\$4,350
Village Curbs & Sidewalks	\$586	\$404	\$404	\$404	\$404	\$2,202
Toll House Roof Replacement	\$70					\$70
Village Hall Breakroom	-	\$35				\$35
Library Generator	-	\$162				\$162
TOTAL PROJECTS:	\$11,336	\$5,261	\$4,924	\$5,174	\$5,149	\$31,844

Notes:

- The Proposed Capital Project for Road & Paving Repairs includes Stewart Avenue, Wellington, North Avenue, Oxford Blvd, as well as roads remaining from the 2022-23 program (Roxbury, Poplar, Salisbury, & Roosevelt).
- The Meadow Street Drainage project will allow the village to disconnect from the Nassau County culvert at its existing location in Garden City.

2023-24 Tentative Budget

WATER ENTERPRISE FUND

Water Enterprise Fund

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)
	Actual	Adopted Budget	Modified Budget	Forecast	Proposed Budget	Adopted Budget	from Forecast
Bond & BAN Interest	\$908	\$1,229	\$1,229	\$1,471	\$2,210	\$981	80%
Depreciation	\$705	\$2,000	\$1,700	\$1,300	\$2,200	\$200	10%
Salary Related Costs	\$1,220	\$1,634	\$1,634	\$1,408	\$1,716	\$82	5%
Benefits & Taxes	\$693	\$1,252	\$1,252	\$1,094	\$1,184	(\$68)	-5%
Utilities	\$1,021	\$1,038	\$1,093	\$1,045	\$1,142	\$104	10%
Contractual Services	\$647	\$759	\$1,213	\$1,138	\$774	\$15	2%
Materials & Supplies	\$248	\$292	\$331	\$331	\$447	\$155	53%
Maint of Equip & Plant	\$254	\$426	\$489	\$394	\$425	(\$2)	0%
Other Expenses	\$87	\$244	\$116	\$254	\$288	\$44	18%
Trans to Insurance Reserve	\$190	\$190	\$190	\$190	\$190	\$0	0%
Total Expenses:	\$5,972	\$9,064	\$9,247	\$8,624	\$10,574	\$1,510	17%
						\$1,950	23%

Notes:

- The Proposed Budget is increasing 23% from the Forecast and 17% from the Adopted Budget, mostly due to increases in BAN Interest and Depreciation as a result of the completion of the Water Tank and Well Treatment projects.
- Contractual Services includes costs related to the lead issues in the current fiscal year.
- There are nineteen full time positions in the Water Fund Proposed Budget.

Water Enterprise Fund

2023-24 Revenue Budget Summary

\$ In 000's

Category	FY 2022-23		FY 2022-23 Forecast	FY 2023-24 Proposed	Inc (Dec) from Adopted		Inc (Dec) from Forecast	
	FY 2021-22 Actual	Adopted Budget			Budget	Forecast	Adopted Budget	Forecast
Water Sales	\$6,235	\$6,540	\$6,639	\$6,108	(\$432)	-7%	(\$532)	-8%
Premium on Securities	\$424	\$538	\$846	\$1,127	\$589	110%	\$281	33%
Hydrant Rentals	\$1,077	\$1,093	\$1,076	\$1,076	(\$17)	-2%	(\$0)	0%
Interest and Earnings	\$31	\$51	\$237	\$200	\$149	292%	(\$37)	-16%
Penalties & Service Charges	\$99	\$90	\$121	\$106	\$16	18%	(\$15)	-12%
Total Revenues:	\$7,866	\$8,312	\$8,920	\$8,616	\$305	4%	(\$303)	-3%

Notes:

- The Proposed Budget is increasing 4% from the Adopted Budget mostly due to an increase in the Premium offered from the issuance of BANs, and increase in Interest and Earnings from higher interest rates. This is partially offset by lower Water Sales budgeted in 2023-24.
- The Proposed Budget is decreasing 3% from the Forecast primarily due to lower Water Sales budgeted.
- The Proposed Budget does not include a water rate increase in the 2023-24 fiscal year.

Water Enterprise Fund – Capital Projects

2023-24 Budget Summary

\$ In 000's

5 Year Plan - Proposed Projects

Projects	FY	FY	FY	FY	FY	FY
	2023/24	2024/25	2025/26	2026/27	2027/28	5 Year Plan
Water Main Improvements	\$2,602	\$2,178	\$2,178	\$2,178	\$2,178	\$11,314
Equipment	\$655	\$80	\$99			\$834
Chemical Pumps	\$21	\$5				\$26
Total Projects:	\$3,278	\$2,263	\$2,277	\$2,178	\$2,178	\$12,174

2023-24 Tentative Budget

ADMINISTRATION

Administration Department - Expenses

2023-24 Budget Summary

\$ In 000's

Category	FY 2021-22		FY 2022-23		FY 2022-23 Forecast	FY 2023-24 Proposed	Inc (Dec) from Adopted		Inc (Dec) from Forecast	
	Actual	Budget	Adopted	Modified			Budget	Budget	Forecast	
Salary Related	\$1,098	\$1,063	\$1,074	\$1,074	\$1,086	\$1,157	\$94	9%	\$71	7%
Third Party Services	\$450	\$540	\$562	\$562	\$551	\$536	(\$4)	-1%	(\$16)	-3%
Maint of Software	\$94	\$139	\$139	\$174	\$200	\$245	\$106	76%	\$45	22%
Printing, Postage & Stationery	\$55	\$89	\$89	\$87	\$69	\$79	(\$10)	-11%	\$10	15%
Other Expenses	\$47	\$34	\$34	\$51	\$57	\$66	\$32	93%	\$9	16%
Travel and Training	\$2	\$12	\$12	\$14	\$14	\$24	\$13	109%	\$10	71%
Total Expenses	\$1,746	\$1,876		\$1,962	\$1,977	\$2,106	\$230	12%	\$129	7%

Notes:

- The Proposed Budget is increasing 7% from the Forecast and 12% from the Adopted Budget mostly due to scheduled increases in salaries, and increases to Maintenance of Software expenses.
- Other Expenses includes mostly Telephone and Materials and Supplies.
- Third Party Services includes IT consultant fees, FBS fees, payroll services, publicity, etc.
- The Administration budget includes 12 Full Time positions. Benefits and Taxes are not included in the numbers above, however, are estimated to be approximately \$510k.

Administration Department – Capital Projects

2023-24 Budget Summary

\$ In 000's

5 Year Plan - Proposed Projects

Projects	FY	FY	FY	FY	FY	Total
	2023/24	2024/25	2025/26	2026/27	2027/28	5 Year Plan
Admin Digital Scanning	-	\$100				\$100
Data Processing Technology	\$132					\$132
Total Projects:	\$132	\$100	\$0	\$0	\$0	\$232

The \$132k requested for the 2023-24 Fiscal Year is for upgrades to outdated technology/equipment.

Existing Projects:

Project	Current	YTD		Remaining
	Budget	Expenditures	Encumbered	Balance
1 COMPUTER ROOM RENOVATION	\$280	\$10	\$31	\$239
2 ADMIN DIGITAL SCANNING	\$234	\$31	\$41	\$161
3 DATA PROCESSING-ADMIN	\$63	\$47	\$16	\$1
4 OFFICE CONSTR-ADMIN & FINANCE	\$581	\$314	\$267	-
Total Administration Projects:	\$1,158	\$402	\$355	\$400

2023-24 Tentative Budget

FINANCE DEPARTMENT

Finance Department - Expenses

2023-24 Budget Summary

\$ In 000's

Category	FY 2022-23		FY 2023-24		Inc (Dec) from			
	FY 2021-22	Adopted Budget	Modified Budget	FY 2022-23 Forecast	Proposed Budget	Adopted Budget	Inc (Dec) from Forecast	
	Actual							
Salary Related	\$734	\$795	\$795	\$722	\$841	\$46	6%	\$119 16%
Third Party Services	\$246	\$195	\$286	\$284	\$205	\$11	5%	(\$79) -28%
Maint of Software	\$148	\$188	\$193	\$190	\$195	\$7	4%	\$5 3%
Printing, Postages & Stationery	\$31	\$36	\$39	\$41	\$41	\$5	13%	\$0 0%
Other Expenses	\$13	\$20	\$17	\$15	\$19	(\$1)	-3%	\$5 31%
Total Expenses	\$1,172	\$1,233	\$1,330	\$1,251	\$1,300	\$68	5%	\$49 4%

Notes:

- The Proposed Budget is increasing 5% from the Adopted Budget mostly due contractual salary increases.
- Third Party Services includes fees for the annual audit, claims and payroll audits, fiscal advisor, actuarial services, and the Village Assessor.
- Other Expenses includes mostly Telephone, Travel & Training, and Parking License Supplies.
- The Finance Department budget includes 11 Full Time positions. Benefits and Taxes are not included in the numbers above, however, are estimated to be approximately \$477k.

Finance Department – Capital Projects

2023-24 Budget Summary

\$ In 000's

5 Year Plan - Proposed Projects

Projects	FY	FY	FY	FY	FY	Total
	2023/24	2024/25	2025/26	2026/27	2027/28	5 Year Plan
GL System Upgrade				\$500		\$500
TOTAL	\$0	\$0	\$0	\$500	\$0	\$500

There is no funding requested for the 2023-24 Fiscal Year.

Existing Projects:

Project	Current	YTD		Remaining
	Budget	Expenditures	Encumbered	Balance
1 FINANCE TAX & ASSESSMENT	\$247	\$19	\$166	\$62
2 DATA PROCESSING -FINANCE	\$33	\$0	\$11	\$22
Total Projects:	\$280	\$19	\$177	\$84

2023-24 Tentative Budget

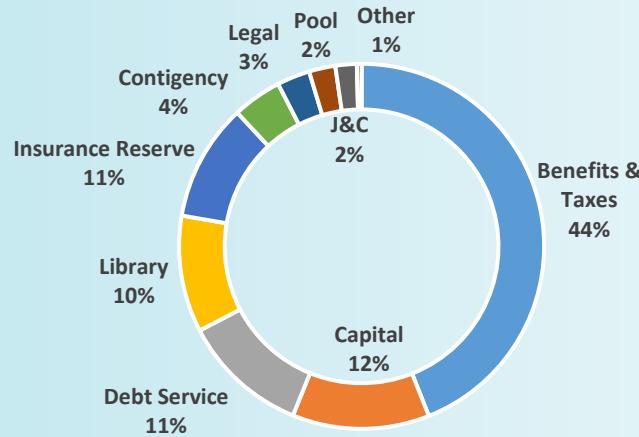
OTHER EXPENSES & REVENUES

Unallocated Expenses

2023-24 Budget Summary

\$ In 000's

Category	FY 2022-23		FY 2022-23		FY 2023-24			
	FY 2021-22	Adopted Budget	Modified Budget	FY 2022-23	Proposed Budget	Inc (Dec) from Adopted Budget	Inc (Dec) from Forecast	
Benefits & Taxes	\$13,104	\$13,504	\$14,027	\$14,009	\$15,107	\$1,603	12%	\$1,098
Capital Projects	\$4,558	\$4,783	\$6,594	\$6,594	\$4,170	(\$613)	-13%	(\$2,424)
Debt Service	\$4,281	\$3,891	\$3,891	\$3,891	\$3,856	(\$36)	-1%	(\$36)
Library	\$3,251	\$3,123	\$3,123	\$3,123	\$3,565	\$441	14%	\$441
Insurance Reserve	\$3,547	\$3,547	\$3,547	\$3,547	\$3,547	\$0	0%	\$0
Contingency	\$0	\$1,750	\$1,298	\$500	\$1,500	(\$250)	-14%	\$1,000
Legal Fees	\$905	\$1,222	\$1,267	\$887	\$1,002	(\$220)	-18%	\$115
Transfer to Pool Fund	\$800	\$800	\$800	\$800	\$800	\$0	0%	\$0
Judgements & Claims	\$300	\$585	\$626	\$626	\$650	\$65	11%	\$24
Other	\$84	\$139	\$145	\$124	\$142	\$3	2%	\$18
Total Expenses	\$30,830	\$33,345	\$35,319	\$34,101	\$34,338	\$993	3%	\$237
								1%



Notes:

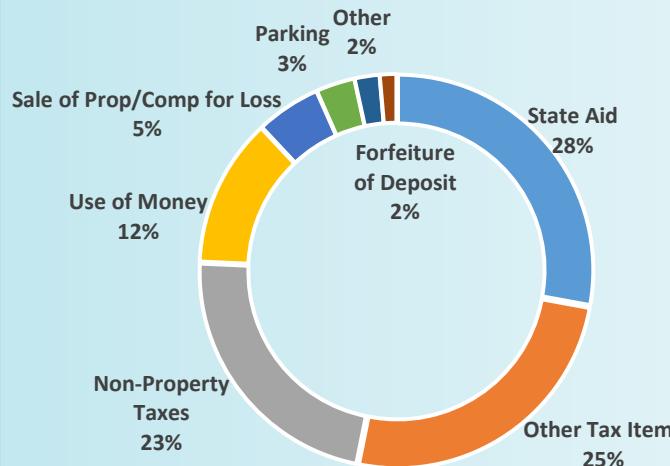
- The Proposed 2023-24 Budget reflects an overall 3% increase from the Adopted Budget mostly due to higher Benefits & Taxes resulting from increased health costs and 8 new positions added, as well as an increase to the Contribution to the Library.
- These increases were partially offset by lower contribution to Capital Projects, Contingency and Legal Fees anticipated.

Unallocated Revenues

2023-24 Budget Summary

\$ In 000's

Category	FY 2022-23			FY 2023-24		Inc (Dec) from		
	FY 2021-22		Adopted	FY 2022-23	Proposed	Adopted	Inc (Dec) from	
	Actual	Budget	Projected	Budget	Budget	Budget	Forecast	
Federal & State Aid	\$2,236	\$1,457	\$1,665	\$1,407	(\$50)	-3%	(\$257)	-15%
Other Tax Items	\$1,551	\$1,087	\$1,202	\$1,277	\$190	17%	\$75	6%
Non-Property Taxes	\$1,049	\$1,042	\$1,090	\$1,138	\$96	9%	\$49	4%
Use of Money / Property	\$64	\$84	\$620	\$620	\$536	638%	\$0	0%
Sale of Property/Other Comp for Loss	\$586	\$276	\$957	\$271	(\$5)	-2%	(\$686)	-72%
Parking Revenues	\$154	\$148	\$162	\$162	\$14	9%	\$0	0%
Other Revenues	\$145	\$69	\$109	\$104	\$35	50%	(\$5)	-5%
Forfeiture of Deposit	\$120	\$85	\$67	\$69	(\$16)	-19%	\$2	3%
Transfers / Appropriations	\$209	\$0	\$0	\$0	\$0	0%	\$0	0%
Total Revenues	\$6,115	\$4,249	\$5,871	\$5,048	\$799	19%	(\$823)	-14%



Notes:

- The 2023-24 proposed budget represents a 19% increase from the prior year adopted budget mainly attributable to Use of Money/Property as a result higher market interest rates on investments, Other Tax Items per the Marriott Hotel agreement and Non-Property Taxes relating to increased gross tax receipts.
- The decrease from the forecast is due to one time revenue items received in the current fiscal year: Sale of Property from LIRR Expansion Project and State Aid relating to a Fire Department special grant.

NEXT MEETINGS

REMAINING PUBLIC BUDGET WORK SESSIONS

- 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?