



Incorporated Village of Garden City, New York

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

For the Year Ended May 31, 2024

Presented March 23, 2023

# Agenda

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## **Commissioner Kenneth Jackson**

- Police Department

## **Paul Blake, Chairman Board of Commissioners of Cultural and Recreational Affairs**

- Recreation Department
- Pool Enterprise Fund
- Tennis Enterprise Fund

2023-24 Tentative Budget

# POLICE DEPARTMENT

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# Police Department – Expenses

## 2023-24 Budget Summary

\$ In 000's

		FY 2022-23	FY 2022-23		FY 2023-24				
	FY 2021-22	Adopted	Modified	FY 2022-23	Proposed	Inc (Dec) from	Inc (Dec) from		
Category	Actual	Budget	Budget	Forecast	Budget	Adopted Budget	Forecast		
Salary Related	\$10,119	\$9,542	\$9,542	\$10,228	\$10,806	\$1,264	13%	\$578	6%
Gas & Oil	\$98	\$102	\$102	\$107	\$126	\$24	24%	\$19	18%
Maintenance of Software	\$62	\$90	\$90	\$88	\$120	\$30	33%	\$32	36%
Uniforms	\$49	\$55	\$55	\$59	\$96	\$41	75%	\$37	61%
Equipment & Maintenance	\$98	\$92	\$92	\$98	\$92	\$0	0%	(\$6)	-6%
Telephone	\$41	\$51	\$51	\$49	\$51	\$0	0%	\$2	5%
Other Expenses	\$51	\$40	\$70	\$63	\$44	\$4	10%	(\$19)	-30%
Materials & Supplies	\$34	\$31	\$31	\$29	\$31	\$0	0%	\$2	6%
Travel & Training	\$24	\$27	\$27	\$26	\$27	\$0	0%	\$1	2%
Printing, Postage & Stationery	\$26	\$26	\$26	\$24	\$26	\$0	0%	\$2	8%
Police - CPLR Programs	\$6	\$0	\$54	\$21	\$0	\$0	0%	(\$21)	-100%
Total Expenses:	\$10,609	\$10,056	\$10,139	\$10,792	\$11,419	\$1,363	14%	\$626	6%

### Notes:

- The Proposed Budget reflects a 14% increase from the Adopted Budget and a 6% increase from the Forecast primarily due Salary Related expenses resulting from the addition of 3 new Police Officers and CBA salary increases. (The 2022-23 Adopted Budget did not include raises for PBA contract which was expired).
- Salary related expenses account for 95% of the overall Police Department budget. Headcount includes 69 Full Time employees & 17 Part Time employees. Benefits & Taxes are not included in the numbers above, however, they represent approximately \$6.3m of additional costs (including retirees).
- Other Expenses include Radio Traffic Control, Firearms Supplies, Medical Services, etc.

# Police Department & Village Court Revenues

## 2023-24 Budget Summary

\$ In 000's

Category	FY 2022-23			FY 2023-24		Inc (Dec) from Adopted Budget		Inc (Dec) from Forecast	
	FY 2021-22 Actual	Adopted Budget	FY 2022-23 Forecast	Proposed Budget					
Fines & Fees From State	\$1,917	\$1,450	\$1,700	\$1,600	\$150	10%	(\$100)	-6%	
Public Safety Grants	\$17	\$25	\$25	\$40	\$15	60%	\$15	60%	
Impound Fees	\$12	\$10	\$12	\$11	\$1	10%	(\$1)	-8%	
Federal Aid	\$14	\$0	\$18	\$2	\$2	100%	(\$16)	-91%	
Forfeiture of Crime Proceeds	\$0	\$0	\$14	\$0	\$0	0%	(\$14)	-100%	
<b>Total Revenues:</b>	<b>\$1,959</b>	<b>\$1,485</b>	<b>\$1,769</b>	<b>\$1,653</b>	<b>\$168</b>	<b>11%</b>	<b>(\$116)</b>	<b>-7%</b>	

### Notes:

- The Proposed Budget is increasing 11% from the prior year Adopted Budget due to the increase in parking revenues that are getting to normalized levels post COVID.
- The 7% decrease from the Forecast is mainly due to the reduction in the parking tickets that remain outstanding due to FBS collections of prior year's tickets during the current year.

# Police 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
Police Vehicles	\$201	\$219	\$222	\$234	\$243	\$1,119
Range Refurbishment	\$198					\$198
Police Radio Communications	\$100		\$100		\$100	\$300
Technology	\$64	\$30	\$32	\$71	\$33	\$230
Security Infrastructure	-	\$431	\$110	\$201		\$743
Body Cameras	-	\$225				\$225
<b>TOTAL</b>	<b>\$563</b>	<b>\$905</b>	<b>\$464</b>	<b>\$507</b>	<b>\$376</b>	<b>\$2,814</b>

Existing Projects:	Current Budget	YTD Expenses	Encumbered	Available Budget
POLICE VEHICLES & EQUIPMENT	\$296	\$131	\$50	\$116
POLICE SECURITY INFRASTRUCTURE	\$58	\$0	\$50	\$8
DATA PROCESSING -POLICE	\$47	\$36	\$5	\$7
<b>TOTAL:</b>	<b>\$403</b>	<b>\$168</b>	<b>\$105</b>	<b>\$130</b>

2023-24 Tentative Budget

# RECREATION & PARKS

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# Recreation & Parks Department - Expenses

## 2023-24 Budget Summary

\$ In 000's

Category	FY 2021-22 Actual	FY 2022-23 Adopted Budget	FY 2022-23 Modified Budget	FY 2022-23 Forecast	FY 2023-24 Proposed Budget	Inc (Dec) from Adopted	Inc (Dec) from Forecast
Salary Related	\$2,837	\$3,190	\$3,190	\$3,034	\$3,598	\$408 13%	\$563 19%
Contractual Services	\$535	\$632	\$692	\$675	\$725	\$93 15%	\$50 7%
Utilities	\$253	\$268	\$268	\$270	\$288	\$20 8%	\$18 7%
Maint of Equip & Plant	\$273	\$302	\$390	\$317	\$298	(\$4) -1%	(\$19) -6%
Materials & Supplies	\$264	\$300	\$292	\$265	\$275	(\$25) -8%	\$10 4%
Other Expenses	\$172	\$220	\$242	\$225	\$248	\$28 13%	\$22 10%
<b>Total Expenses</b>	<b>\$4,333</b>	<b>\$4,912</b>	<b>\$5,074</b>	<b>\$4,786</b>	<b>\$5,431</b>	<b>\$519 11%</b>	<b>\$645 13%</b>

### Notes:

- The Proposed Budget is increasing 11% from the Adopted Budget and 13% from the Forecast, mainly as a result of an increase in Salary Related costs due to an addition of four new positions (3 Laborers and 1 Horticulturist).
- Other Expenses includes Special Program Services, Gas & Oil, Uniforms, and Telephone costs.
- There are 44 full time and 44 part time positions budgeted in the Recreation & Parks Department. Salary related costs account for 66% of the overall budget. Benefits & Taxes are not included in the numbers above, however, it is estimated to be approximately \$2.1m.



# Recreation & Parks Department - Revenues

## 2023-24 Budget Summary

\$ In 000's

Category	FY 2021-22 Actual	FY 2022-23		FY 2023-24 Proposed Budget	Inc (Dec) from Adopted		Inc (Dec) from Forecast	
		Adopted Budget	FY 2022-23 Forecast					
Recreation Programs	\$206	\$190	\$205	\$205	\$15	8%	\$0	0%
Intramural Participation Fee	\$169	\$136	\$165	\$160	\$24	18%	(\$5)	-3%
Rental St. Paul's Fieldhouse	\$69	\$65	\$65	\$65	\$0	0%	\$0	0%
Rental of St. Paul's Fields	\$123	\$115	\$88	\$50	(\$65)	-57%	(\$38)	-43%
Other Field Rentals	\$80	\$67	\$50	\$25	(\$42)	-63%	(\$25)	-50%
Platform Tennis	\$26	\$30	\$25	\$25	(\$5)	-17%	\$0	0%
Senior Center Rentals	\$17	\$15	\$15	\$20	\$5	33%	\$6	38%
Other Revenues	\$18	\$23	\$11	\$21	(\$2)	-9%	\$10	91%
<b>Total Revenues</b>	<b>\$708</b>	<b>\$641</b>	<b>\$624</b>	<b>\$571</b>	<b>(\$70)</b>	<b>-11%</b>	<b>(\$53)</b>	<b>-8%</b>

### Notes:

- The Proposed Budget is decreasing 11% from the Adopted Budget and 8% from the Forecast, mainly as a result of anticipated lower field rentals.
- Other Revenues includes Miniature Golf, Community Park Snack Bar, and Other Facility Rentals.

# Recreation & Parks Department

## Status of Existing Capital Projects

\$ In 000's

		Current	YTD		Remaining
Project		Budget	Expenditures	Encumbered	Balance
1	RETAINING WALL REPLACEMENT	\$700	\$4	\$0	\$696
2	SENIOR CENTER HVAC REPL.	\$440	\$118	\$3	\$319
3	RENOVATION MINI GOLF COURSE	\$178	\$10	\$5	\$164
4	ATHLETIC COURT RENOVATIONS	\$175	\$80	\$0	\$95
5	REC STREET & PARK TREE MGMT	\$124	\$0	\$41	\$83
6	PARKS SHADE STRUCTURES	\$129	\$48	\$0	\$81
7	SAFETY SURFACES NEIGH. PARKS	\$354	\$0	\$285	\$69
8	PARKS SECURITY INFRASTRUCTURE	\$233	\$172	\$0	\$61
9	DOG PARK	\$50	\$0	\$0	\$50
10	RENOVATION PLAYGROUND BUILDING	\$38	\$0	\$0	\$38
11	PARKS RECREATIONAL EQUIPMENT	\$50	\$14	\$0	\$36
12	RECREATION EQUIPMENT	\$376	\$170	\$175	\$32
13	FENCE REPLACEMENT	\$58	\$35	\$0	\$23
14	SENIOR CENTER FLOORING	\$125	\$0	\$125	\$0
<b>Total Recreation Projects:</b>		<b>\$3,031</b>	<b>\$650</b>	<b>\$634</b>	<b>\$1,747</b>

# Recreation & Parks Department – Capital Projects

## 2023-24 Budget Summary

\$ In 000's

### 5 Year Plan - Proposed Projects

<b>Projects</b>	<b>FY 2023/24</b>	<b>FY 2024/25</b>	<b>FY 2025/26</b>	<b>FY 2026/27</b>	<b>FY 2027/28</b>	<b>Total 5 Year Plan</b>
Recreation Equipment	\$388	\$274	\$248	\$133	\$205	\$1,248
Safety Surfaces - Parks	\$158	\$194	\$194			\$546
Tree Management	\$75	\$75	\$75	\$75	\$75	\$375
Senior Exercise Equipment	\$50					\$50
Athletic Court Renovations	\$25	\$193				\$218
Parks Rec. Equipment	-	\$15	\$11	\$13	\$13	\$52
Renovate Fieldhouse Restrooms	-		\$275			\$275
Replace Fieldhouse Windows	-		\$220			\$220
Replace Park Buildings	-		\$275	\$275	\$300	\$850
<b>TOTAL</b>	<b>\$696</b>	<b>\$750</b>	<b>\$1,297</b>	<b>\$496</b>	<b>\$593</b>	<b>\$3,832</b>

2023-24 Tentative Budget

# POOL ENTERPRISE FUND

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# Pool 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) from	
	Actual	Adopted Budget	Modified Budget	Forecast	Proposed Budget	Adopted Budget	Budget	Forecast	Forecast
Salary Related	\$524	\$663	\$663	\$623	\$711	\$48	7%	\$88	14%
Debt Service (Int and Depr.)	\$346	\$359	\$359	\$353	\$349	(\$10)	-3%	(\$4)	-1%
Benefits and Taxes	\$104	\$171	\$171	\$159	\$174	\$3	2%	\$15	9%
Materials and Supplies	\$110	\$125	\$165	\$110	\$118	(\$7)	-6%	\$8	7%
Utilities	\$81	\$85	\$85	\$83	\$89	\$4	4%	\$5	6%
Transfer to Insurance Reserve	\$63	\$63	\$63	\$63	\$63	\$0	0%	\$0	0%
Third Party Services	\$20	\$63	\$63	\$54	\$59	(\$4)	-6%	\$5	10%
Maint of Equip and Plant	\$30	\$35	\$35	\$34	\$34	(\$1)	-2%	\$1	1%
Other Expenses	\$17	\$27	\$27	\$25	\$27	\$0	0%	\$2	7%
Contingent	\$0	\$25	\$0	\$0	\$25	\$0	0%	\$25	0%
Total Expenses:	\$1,296	\$1,616	\$1,631	\$1,504	\$1,649	\$33	2%	\$145	10%

### Notes:

- The Proposed Budget is increasing 2% from the Adopted Budget and 10% from the Forecast primarily due to increase in Part Time Help.

# Pool Enterprise Fund

## 2023-24 Revenue Budget Summary

\$ In 000's

	FY 2022-23			FY 2023-24				
	FY 2021-22	Adopted	FY 2022-23	Proposed	Inc (Dec) from		Inc (Dec) from	
Category	Actual	Budget	Forecast	Budget	Adopted	Budget	Forecast	
Memberships	\$957	\$995	\$1,055	\$1,072	\$77	8%	\$17	2%
Guest Fees	\$58	\$68	\$86	\$84	\$16	24%	(\$2)	-2%
Sales of Ice Cream	\$24	\$25	\$29	\$30	\$5	20%	\$1	3%
Swim Programs	\$11	\$16	\$28	\$26	\$10	59%	(\$3)	-10%
Rental of Snack Bar	\$22	\$21	\$21	\$21	\$0	0%	\$0	0%
Interest	\$1	\$2	\$21	\$19	\$17	850%	(\$2)	-9%
Other	\$25	\$8	\$10	\$10	\$2	23%	\$1	6%
Sub-Total:	\$1,098	\$1,135	\$1,250	\$1,262	\$127	11%	\$12	1%
Transfer from GF	\$800	\$800	\$800	\$800	\$0	0%	\$0	0%
Pool Revenues:	\$1,898	\$1,935	\$2,050	\$2,062	\$127	7%	\$12	1%

### Notes:

- The Proposed Budget is increasing 7% from the Adopted Budget mainly due to a 3% increase in membership fees.
- As in the prior years, the 2023-24 Budget includes an \$800k transfer from the General Fund to cover Debt Service and prior year losses. The transfer is intended to reduce the accumulated negative net position as directed by the Finance & Audit Committee. This is part of a long-term plan to address the questions raised by both Moody's and the State Comptroller's Office.

# Pool Enterprise Fund – Capital Projects

## 2023-24 Budget Summary

*\$ In 000's*

### 5 Year Plan - Proposed Projects

<b>Projects</b>	<b>FY 2023/24</b>	<b>FY 2024/25</b>	<b>FY 2025/26</b>	<b>FY 2026/27</b>	<b>FY 2027/28</b>	<b>Total 5 Year Plan</b>
Replace Playground Equipment	-	\$248				\$248
Replace Water Slide	-	\$275				\$275
<b>TOTAL</b>	<b>-</b>	<b>\$523</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$523</b>

**Note:**

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

2023-24 Tentative Budget

# TENNIS ENTERPRISE FUND

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# Tennis Enterprise Fund

## 2023-24 Expense Budget Summary

\$ In 000's

Category	FY 2022-23			FY 2023-24		Inc (Dec) from		Inc (Dec) from	
	FY 2021-22 Actual	Adopted Budget	FY 2022-23 Forecast	Proposed Budget	Adopted Budget	Adopted Budget	Forecast	Forecast	Forecast
Salary Related	\$171	\$213	\$170	\$197	(\$16)	-8%	\$27	16%	
Benefits & Taxes	\$65	\$79	\$82	\$89	\$10	12%	\$7	9%	
Utilities	\$60	\$77	\$77	\$83	\$6	8%	\$6	8%	
Debt Service (Bond Int. & Dep)	\$27	\$27	\$29	\$62	\$36	135%	\$33	114%	
Maintenance of Plant	\$29	\$45	\$45	\$41	(\$4)	-9%	(\$4)	-9%	
Third Party Services	\$9	\$22	\$15	\$24	\$3	12%	\$9	64%	
Materials and Supplies	\$7	\$14	\$13	\$14	\$0	0%	\$1	8%	
Other Expenses	\$10	\$10	\$9	\$10	\$1	5%	\$1	9%	
Trans to Insurance Reserve	\$9	\$9	\$9	\$9	\$0	0%	\$0	0%	
<b>Total Expenses:</b>	<b>\$387</b>	<b>\$494</b>	<b>\$448</b>	<b>\$528</b>	<b>\$34</b>	<b>7%</b>	<b>\$80</b>	<b>18%</b>	

### Notes:

- The Proposed Budget reflects a 7% increase from the Adopted Budget and an 18% increase from the Forecast primarily due to depreciation of Tennis Structure project.

# Tennis Enterprise Fund

## 2023-24 Revenue Budget Summary

\$ In 000's

Category	FY 2021-22	FY 2022-23	FY 2022-23	FY 2023-24	Inc (Dec) from		Inc (Dec) from	
	Actual	Adopted Budget	Forecast	Proposed Budget	Adopted Budget	Forecast		
Seasonal Court Subscriptions	\$206	\$180	\$218	\$215	\$35	19%	(\$3)	-1%
Programs	\$213	\$190	\$174	\$175	(\$15)	-8%	\$1	1%
Court Sales	\$180	\$170	\$117	\$125	(\$45)	-26%	\$8	7%
Other Revenues	\$2	\$2	\$9	\$10	\$8	500%	\$0	2%
Total Revenues:	\$602	\$542	\$518	\$525	(\$17)	-3%	\$7	1%

### Notes:

- The Proposed Budget reflects a 3% decrease from the Adopted Budget primarily due to anticipated decreases in Court Sales and Programs, partially offset by increases in Seasonal Court Subscription sales.

# Tennis Enterprise Fund – Capital Projects

## 2023-24 Budget Summary

\$ In 000's

### 5 Year Plan - Proposed Projects

<b>Projects</b>	<b>FY 2023/24</b>	<b>FY 2024/25</b>	<b>FY 2025/26</b>	<b>FY 2026/27</b>	<b>FY 2027/28</b>	<b>Total 5 Year Plan</b>
Repl of Outer Vinyl Covering	\$1,332					\$1,332
Replace LED Light Bulbs	\$45					\$45
<b>TOTAL</b>	<b>\$1,377</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,377</b>

### Notes:

- \$1.3M is requested for the Replacement of the Outer Vinyl Covering project. This will replace the building shell in order to sustain operations.
- \$45k is requested to replace the LED lighting inside the Tennis Center.

# NEXT MEETINGS

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## REMAINING PUBLIC BUDGET WORK SESSIONS

- 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?