



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

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

Police Department – Expenses

2023-24 Budget Summary

\$ In 000's

Category	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23 Forecast	FY 2023-24	Inc (Dec) from Adopted Budget	Inc (Dec) from Forecast
	Actual	Adopted Budget	Modified Budget		Proposed Budget		
Salary Related	\$10,119	\$9,542	\$9,542	\$10,228	\$10,806	\$1,264	13%
Gas & Oil	\$98	\$102	\$102	\$107	\$126	\$24	24%
Maintenance of Software	\$62	\$90	\$90	\$88	\$120	\$30	33%
Uniforms	\$49	\$55	\$55	\$59	\$96	\$41	75%
Equipment & Maintenance	\$98	\$92	\$92	\$98	\$92	\$0	0%
Telephone	\$41	\$51	\$51	\$49	\$51	\$0	0%
Other Expenses	\$51	\$40	\$70	\$63	\$44	\$4	10%
Materials & Supplies	\$34	\$31	\$31	\$29	\$31	\$0	0%
Travel & Training	\$24	\$27	\$27	\$26	\$27	\$0	0%
Printing, Postage & Stationery	\$26	\$26	\$26	\$24	\$26	\$0	0%
Police - CPLR Programs	\$6	\$0	\$54	\$21	\$0	\$0	-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 to 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				
	FY 2021-22		Adopted	FY 2022-23	Proposed	Inc (Dec) from	Inc (Dec) from	
	Actual	Budget	Forecast	Budget	Adopted Budget	Forecast		
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%
Total Revenues:	\$1,959	\$1,485	\$1,769	\$1,653	\$168	11%	(\$116)	-7%

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	FY	FY	FY	FY	Total
	2023/24	2024/25	2025/26	2026/27	2027/28	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
TOTAL	\$563	\$905	\$464	\$507	\$376	\$2,814

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

2023-24 Tentative Budget

RECREATION & PARKS

Recreation & Parks Department - Expenses

2023-24 Budget Summary

\$ In 000's

Category	FY 2021-22	FY 2022-23	FY 2022-23	FY 2022-23 Forecast	FY 2023-24	Inc (Dec)	Inc (Dec)
	Actual	Adopted Budget	Modified Budget		Proposed Budget	from Adopted	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%
Total Expenses	\$4,333	\$4,912	\$5,074	\$4,786	\$5,431	\$519 11%	\$645 13%

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 2022-23			FY 2023-24 Proposed Budget	Inc (Dec)		Inc (Dec)	
	FY 2021-22		Adopted Budget		FY 2022-23 Forecast	from Adopted		from Forecast
	Actual							
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%
Total Revenues	\$708	\$641	\$624	\$571	(\$70)	-11%	(\$53)	-8%

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

	Project	Current	YTD		Remaining
		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
Total Recreation Projects:		\$3,031	\$650	\$634	\$1,747

Recreation & Parks 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
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
TOTAL	\$696	\$750	\$1,297	\$496	\$593	\$3,832

2023-24 Tentative Budget

POOL ENTERPRISE FUND

Pool Enterprise Fund

2023-24 Expense Budget Summary

\$ In 000's

Category	FY 2021-22		FY 2022-23		FY 2023-24		Inc (Dec) from Forecast	
	Actual	Budget	Adopted	Modified	Forecast	Proposed	Adopted Budget	Forecast
Salary Related	\$524	\$663	\$663	\$663	\$623	\$711	\$48	7%
Debt Service (Int and Depr.)	\$346	\$359	\$359	\$359	\$353	\$349	(\$10)	-3%
Benefits and Taxes	\$104	\$171	\$171	\$171	\$159	\$174	\$3	2%
Materials and Supplies	\$110	\$125	\$125	\$165	\$110	\$118	(\$7)	-6%
Utilities	\$81	\$85	\$85	\$85	\$83	\$89	\$4	4%
Transfer to Insurance Reserve	\$63	\$63	\$63	\$63	\$63	\$63	\$0	0%
Third Party Services	\$20	\$63	\$63	\$63	\$54	\$59	(\$4)	-6%
Maint of Equip and Plant	\$30	\$35	\$35	\$35	\$34	\$34	(\$1)	-2%
Other Expenses	\$17	\$27	\$27	\$27	\$25	\$27	\$0	0%
Contingent	\$0	\$25	\$25	\$0	\$0	\$25	\$0	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

Category	FY 2021-22		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						
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

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

Note:

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

2023-24 Tentative Budget

TENNIS ENTERPRISE FUND

Tennis Enterprise Fund

2023-24 Expense Budget Summary

\$ In 000's

Category	FY 2022-23			FY 2023-24				
	FY 2021-22	Adopted	FY 2022-23	Proposed	Inc (Dec) from Adopted	Inc (Dec) from Budget	Forecast	
	Actual	Budget	Forecast	Budget				
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%
Total Expenses:	\$387	\$494	\$448	\$528	\$34	7%	\$80	18%

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 2022-23			FY 2023-24			
	FY 2021-22		Adopted	FY 2022-23	Proposed	Inc (Dec) from	Inc (Dec) from
	Actual	Budget	Forecast	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

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

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

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?