



Incorporated Village of Garden City, New York

Village Budget – Executive Summary for the Board of Trustees

Fiscal Year Ended May 31, 2025

Presented March 20, 2024

Agenda

Chief Matthew Pearn and First Assistant Chief James Taunton

- Fire Department

Commissioner Kenneth Jackson

- Police Department

Ralph Suozzi, Village Administrator

- Administration Department

Irene Woo, CPA, CMFO - Village Treasurer

- Finance Department
- Other Unallocated Expenses and Revenues
- Insurance Reserve

2024-25 Tentative Budget

FIRE DEPARTMENT

Fire Department – Expenses

2024-25 Budget Summary

\$ In 000's

Category	FY 2022-23 Actual	FY 2023-24 Adopted Budget	FY 2023-24 Modified Budget	FY 2023-24 Forecast	FY 2024-25 Tentative Budget	Inc (Dec) from Adopted Budget		Inc (Dec) from Forecast	
						\$2	0%	\$5	0%
Hydrant Rentals	\$1,068	\$1,072	\$1,072	\$1,070	\$1,075	\$2	0%	\$5	0%
Equipment & Maintenance	\$281	\$215	\$298	\$212	\$219	\$4	2%	\$7	3%
Third Party Services	\$81	\$87	\$87	\$87	\$87	\$0	0%	\$0	0%
Uniforms	\$89	\$85	\$108	\$85	\$85	\$0	0%	\$0	0%
Salary Related	\$108	\$84	\$84	\$84	\$84	\$0	0%	\$0	0%
Materials & Supplies	\$79	\$74	\$78	\$75	\$75	\$1	1%	\$0	0%
Other Expenses	\$58	\$73	\$73	\$67	\$69	(\$4)	-5%	\$3	4%
Maintenance of Plant	\$50	\$50	\$53	\$52	\$53	\$3	6%	\$1	2%
Awards	\$31	\$45	\$91	\$45	\$45	\$0	0%	\$0	0%
Utilities	\$43	\$47	\$53	\$43	\$44	(\$3)	-6%	\$1	2%
Travel & Training	\$13	\$32	\$32	\$30	\$30	(\$2)	-6%	\$0	0%
Total Expenses	\$1,901	\$1,864	\$2,028	\$1,849	\$1,865	\$1	0%	\$16	1%

Notes:

- The overall proposed Tentative Budget is remaining flat to the Adopted Budget.
- 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, Fire Prevention, etc.
- Benefits and taxes are not included in the expenses above, however, are estimated to be \$1.2m (includes costs for retirees).

Fire Department

Existing Capital Projects

\$ In 000's

Existing Projects	FY Budget	YTD Actual	Encumbered	Remaining Budget
1 Fire Station Renovations	\$952	\$39	\$182	\$731
2 Fire Radio Infrastructure	\$254	\$29	\$44	\$181
3 Fire Apparatus & Equipment	\$1,205	\$99	\$999	\$107
4 Fire Training Site*	\$0	\$0	\$0	\$0
Total Projects:	\$2,411	\$167	\$1,226	\$1,019

Notes:

*** Fire Training Site:** This project was approved in the 2023-24 Capital Plan. The estimated overall costs total \$5.4m, of which \$1.5m is for concrete paving in the Village Dump and is currently available in the Road Paving Capital Project. The remaining \$3.9m is to be bonded.

Fire Department – Capital Projects

2024-25 Budget Summary

\$ In 000's

Description	Funding Source	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	Total 5 Year Plan
Fire Station Renovations	Bond	\$5,050	\$0	\$0	\$0	\$0	\$5,050
Fire Department Monument	Taxes	\$100	\$0	\$0	\$0	\$0	\$100
Fire Apparatus and Equipment		\$0	\$88	\$123	\$2,113	\$0	\$2,324
Total Fire Dept.:		\$5,150	\$88	\$123	\$2,113	\$0	\$7,474

Notes:

- Fire Station Renovations: Estimated cost of renovations for Edgemere Fire Station.
- Fire Department Monument: statue to honor members of the GCFD who provided 50 years of active service.

2024-25 Tentative Budget

POLICE DEPARTMENT

Police Department – Expenses

2024-25 Budget Summary

\$ In 000's

Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24 Forecast	FY 2024-25	Inc (Dec) from Adopted Budget	Inc (Dec) from Forecast
	Actual	Adopted Budget	Modified Budget		Tentative Budget		
Salary Related	\$10,130	\$10,826	\$10,826	\$10,588	\$10,828	\$2	0%
Maintenance of Software	\$81	\$120	\$120	\$115	\$140	\$20	17%
Gas & Oil	\$92	\$126	\$126	\$112	\$120	(\$6)	-5%
Equipment & Maintenance	\$90	\$92	\$94	\$93	\$92	\$0	0%
Uniforms	\$61	\$96	\$102	\$101	\$86	(\$10)	-10%
Telephone	\$44	\$51	\$51	\$50	\$51	\$0	0%
Materials & Supplies	\$32	\$31	\$31	\$30	\$36	\$5	16%
Other Expenses	\$47	\$26	\$48	\$43	\$31	\$5	19%
Printing, Postage & Stationery	\$25	\$26	\$26	\$25	\$26	\$0	0%
Radio Traffic Control	\$16	\$18	\$18	\$17	\$18	\$0	0%
Travel & Training	\$26	\$27	\$27	\$27	\$15	(\$12)	-44%
Police - CPLR Programs	\$27	\$0	\$57	\$21	\$0	\$0	0%
Total Expenses:	\$10,671	\$11,439	\$11,525	\$11,222	\$11,443	\$4	0%
						\$221	2%

Notes:

- The proposed Tentative Budget is remaining flat from the Adopted Budget and is increasing 2% from the Forecast primarily due to contractual increases in Salary Related and Maintenance of Software expenses.
- 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 \$7.4m of additional costs (including retirees).
- “Other Expenses” include Firearms Supplies, Medical Services, Youth Programs, etc.

Police Department & Village Court Revenues

2024-25 Budget Summary

\$ In 000's

Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	Inc (Dec) from Tentative Budget	Inc (Dec) from	Inc (Dec)
	Actual	Adopted Budget	Modified Budget			Adopted Budget	from Forecast
Fines & Fees From State	\$1,808	\$1,600	\$1,600	\$1,850	\$1,900	\$300	19%
Public Safety Grants	\$27	\$40	\$40	\$19	\$119	\$79	198%
Federal Aid	\$23	\$2	\$2	\$21	\$21	\$20	1300%
Impound Fees	\$12	\$11	\$11	\$10	\$10	(\$1)	-9%
Forfeiture of Crime Proceeds	\$14	\$0	\$14	\$0	\$0	\$0	0%
Total Revenues:	\$1,884	\$1,653	\$1,667	\$1,900	\$2,050	\$398	24%
						\$150	8%

Notes:

- The proposed Tentative Budget is increasing 24% from the Adopted Budget and 8% from the Forecast primarily due anticipated increases in parking revenues. Additionally, there is an increase in Public Safety Grants in the amount of \$100k that will be used to partially fund the Police Body Cameras Capital Project.

Police Department Existing Projects

\$ In 000's

Existing Projects	FY Budget	YTD Actual	Encumbered	Remaining Budget
1 Gun Range Refurbishment	\$198	\$0	\$13	\$186
2 Police Vehicles & Equipment	\$438	\$61	\$283	\$94
3 Data Processing - Police	\$71	\$32	\$0	\$39
4 Police Radio Communications	\$100	\$0	\$85	\$15
Total Projects:	\$807	\$94	\$381	\$333

Notes:

- Gun Range Refurbishment – The 24/25 budget includes an additional \$110k budget request after village engineers inspected and determined the removal of lead contaminants and older steel support structures are required to complete the project.

Police Department – Capital Projects

2024-25 Budget Summary

\$ In 000's

Description	Funding Source	FY	FY	FY	FY	FY	Total 5 Year Plan
		2024/25	2025/26	2026/27	2027/28	2028/29	
Body Cameras	Taxes/Other	\$375	\$0	\$0	\$0	\$0	\$375
Data Processing - Police	Taxes	\$230	\$32	\$71	\$35	\$56	\$423
Police Vehicles & Equipment	Taxes	\$225	\$253	\$255	\$269	\$282	\$1,284
Gun Range Refurbishment	Taxes	\$110	\$0	\$0	\$0	\$0	\$110
Police Security Infrastructure		\$0	\$0	\$50	\$0	\$0	\$50
Police Radio Communications		\$0	\$100	\$0	\$100	\$0	\$200
Total Police:		\$940	\$385	\$376	\$404	\$338	\$2,442

Notes:

- Body Cameras – \$100k grant has been received from DCJS to offset the total cost of body worn cameras and accessories.
- Data Processing – Includes annual replacement of computer servers, mobile data computer systems and new Records Management System (RMS).
- Police Vehicles & Equipment – annual replacement of three police vehicles.

2024-25 Tentative Budget

ADMINISTRATION

Administration Department - Expenses

2024-25 Budget Summary

\$ In 000's

Category	FY 2023-24		FY 2024-25					
	FY 2022-23	Adopted Budget	Modified Budget	FY 2023-24 Forecast	Tentative Budget	Inc (Dec) from Adopted Budget	Inc (Dec) from Forecast	
	Actual							
Salary Related	\$1,078	\$1,249	\$1,297	\$1,210	\$1,283	\$34	3%	\$73 6%
Third Party Services	\$420	\$531	\$628	\$512	\$423	(\$108)	-20%	(\$90) -18%
Maint of Software	\$176	\$245	\$245	\$180	\$245	\$0	0%	\$65 36%
Printing, Postage & Stationery	\$48	\$79	\$103	\$88	\$106	\$27	34%	\$18 21%
Materials and Supplies	\$27	\$49	\$49	\$24	\$22	(\$27)	-56%	(\$2) -10%
Travel and Training	\$2	\$24	\$24	\$11	\$19	(\$5)	-21%	\$8 79%
Other Expenses	\$14	\$17	\$22	\$21	\$17	\$1	4%	(\$3) -15%
Total Expenses	\$1,764	\$2,194	\$2,368	\$2,045	\$2,115	(\$79)	-4%	\$69 3%

Notes:

- The proposed Tentative Budget is decreasing 4% from the Adopted Budget mostly resulting from less reliance on IT consultants due to an additional headcount added (Info. Tech Aide II).
- The proposed Tentative Budget is increasing 3% from the Forecast primarily due to increases in Salary Related and Maintenance of Software expenses, partially offset by the decrease in Third Party Services.
- Third Party Services includes IT consultant fees, FBS fees, payroll services, publicity, etc.
- The Administration budget includes 13 Full Time positions which is an increase of 1 from the 2023-24 Adopted Budget. The current year budget was modified to add a Court Clerk and a transfer out of a Principal Account Clerk (Payroll) to Finance. The 2024-25 budget includes a new position - Info. Tech Aide II.
- Benefits and Taxes are not included in the numbers above, however, are estimated to be approximately \$595k.

Administration Department – Capital Projects

2024-25 Budget Summary

\$ In 000's

Existing Projects	FY Budget	YTD Actual	Encumbered	Remaining Budget
1 Computer Room Renovation	\$259	\$0	\$29	\$230
2 Data Processing - Admin	\$148	\$41	\$0	\$107
3 Admin. Digital Scanning	\$202	\$89	\$22	\$91
4 Office Construction - Admin & Finance	\$66	\$65	\$0	\$1
Total Projects:	\$676	\$195	\$51	\$429

Description	Funding Source	FY	FY	FY	FY	FY	Total 5 Year Plan
		2024/25	2025/26	2026/27	2027/28	2028/29	Year Plan
Data Processing - Admin	Taxes	\$125	\$0	\$0	\$0	\$0	\$125
Admin Digital Scanning		\$0	\$100	\$0	\$0	\$0	\$100
Total Projects:		\$125	\$100	\$0	\$0	\$0	\$225

2024-25 Tentative Budget

FINANCE DEPARTMENT

Finance Department - Expenses

2024-25 Budget Summary

\$ In 000's

Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	Inc (Dec) from Adopted Budget	Inc (Dec) from Forecast
	Actual	Adopted Budget	Modified Budget	Forecast	Tentative Budget	Forecast
Salary Related	\$745	\$875	\$875	\$787	\$963	\$88 10% \$176 22%
Third Party Services	\$252	\$205	\$275	\$272	\$210	\$5 2% (\$62) -23%
Maint. of Software	\$96	\$195	\$195	\$197	\$200	\$5 3% \$3 1%
Printing, Postage & Stationery	\$41	\$41	\$42	\$41	\$45	\$5 11% \$4 10%
Other Expenses	\$10	\$19	\$24	\$21	\$27	\$8 42% \$6 29%
Total Expenses	\$1,145	\$1,335	\$1,412	\$1,318	\$1,445	\$111 8% \$127 10%

Notes:

- The proposed Tentative Budget is increasing 8% from the Adopted Budget and 10% from the Forecast mostly due to Salary Related increases. This increase is primarily due to filling of open positions and a transfer of one headcount from Administration with the Payroll function.
- Third Party Services includes fees for the annual audit, claims and payroll audits, fiscal advisor, actuarial services, and the Village Assessor.
- Maintenance of Software budget includes maintenance costs for General Ledger, Budgeting, Tax Billing & Assessments, Dog License, Parking Permit, Check Printing systems.
- “Other Expenses” includes Materials & Supplies, Travel & Training, Telephone, and Parking License Supplies.
- The Finance Department budget includes 12 Full Time positions. Benefits and Taxes are not included in the numbers above, however, are estimated to be approximately \$560k.

Finance Department – Capital Projects

2024-25 Budget Summary

\$ In 000's

Existing Projects	FY Budget	YTD Actual	Encumbered	Remaining Budget
1 Finance Tax & Assessments	\$118	\$48	\$52	\$18
2 Data Processing - Finance	\$33	\$3	\$8	\$22
Total Projects:	\$151	\$51	\$60	\$40

Description	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	Total 5 Year Plan
GL System Upgrade	\$0	\$0	\$0	\$250	\$0	\$250
Total Finance:	\$0	\$0	\$0	\$250	\$0	\$250

There is no funding requested for the 2024-25 Fiscal Year.

2024-25 Tentative Budget

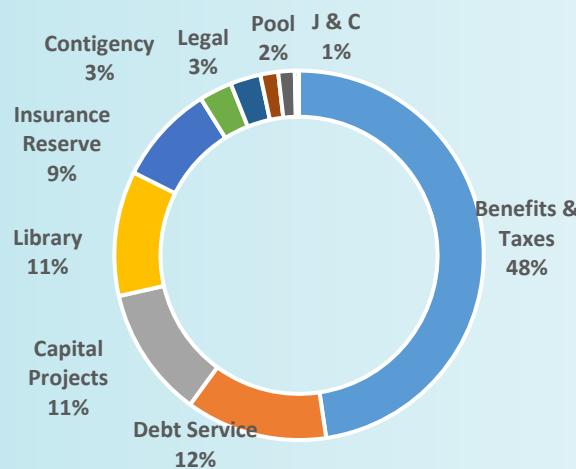
OTHER EXPENSES & REVENUES

Unallocated Expenses

2024-25 Budget Summary

\$ In 000's

Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2023-24	FY 2024-25	Inc (Dec) from	Inc (Dec) from
	Actual	Adopted	Modified	Forecast	Tentative	Adopted Budget	Forecast
Benefits & Taxes	\$13,606	\$15,107	\$16,399	\$16,016	\$16,514	\$1,407	9%
Debt Service	\$3,891	\$3,856	\$3,856	\$3,856	\$4,294	\$439	11%
Capital Projects	\$7,625	\$4,155	\$4,155	\$4,824	\$3,959	(\$196)	-5%
Library	\$3,123	\$3,565	\$3,565	\$3,565	\$3,790	\$225	6%
Insurance Reserve	\$3,547	\$3,547	\$3,547	\$3,547	\$3,015	(\$532)	-15%
Contingency	\$0	\$1,228	\$965	\$0	\$1,000	(\$228)	-19%
Legal Fees	\$634	\$1,002	\$1,028	\$827	\$922	(\$80)	-8%
Transfer to Pool Fund	\$1,012	\$800	\$800	\$800	\$539	(\$261)	-33%
Judgements & Claims	\$358	\$650	\$651	\$908	\$500	(\$150)	-23%
Other Expenses	\$102	\$142	\$142	\$110	\$127	(\$15)	-11%
Total Expenses	\$33,901	\$34,052	\$35,107	\$34,452	\$34,660	\$608	2%
						\$207	1%



Notes:

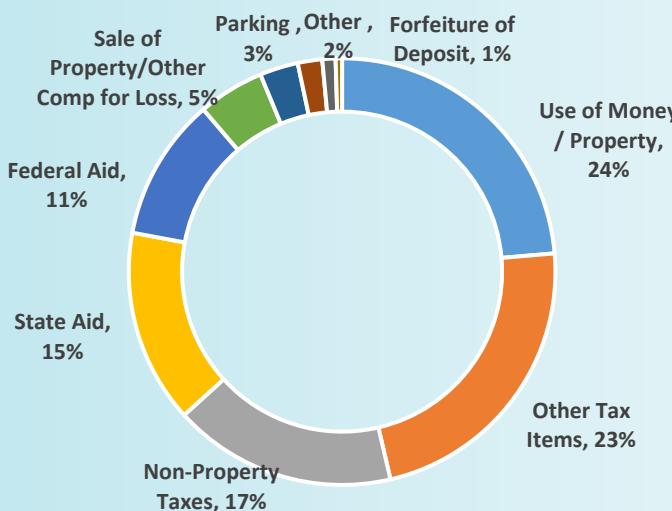
- The proposed Tentative 2024-25 Budget reflects an overall 2% increase from the Adopted Budget and 1% increase from the Forecast mostly due to higher Benefits & Taxes resulting from increased health costs, as well as an increase in Debt Service.
- These increases were partially offset by lower contribution to Capital Projects, Insurance Reserve, and Pool Fund and less Judgements & Claims anticipated.

Unallocated Revenues

2024-25 Budget Summary

\$ In 000's

Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	Inc (Dec) from Adopted Budget	Inc (Dec) from Forecast
	Actual	Adopted Budget	Modified Budget	Forecast		
Use of Money / Property	\$1,077	\$620	\$620	\$1,847	\$1,463	\$843 136% (\$384) -21%
Other Tax Items	\$1,217	\$1,277	\$1,277	\$1,396	\$1,406	\$129 10% \$10 1%
Non-Property Taxes	\$1,123	\$1,138	\$1,138	\$1,046	\$1,046	(\$92) -8% \$1 0%
State Aid	\$1,680	\$1,407	\$1,407	\$888	\$907	(\$500) -36% \$19 2%
Federal Aid	\$1,126	\$0	\$0	\$825	\$669	\$669 100% (\$155) -19%
Sale of Property/Other Comp for Loss	\$1,364	\$271	\$271	\$530	\$311	\$40 15% (\$220) -41%
Parking Revenues	\$168	\$162	\$162	\$202	\$180	\$18 11% (\$22) -11%
Other Revenues	\$124	\$104	\$107	\$1,176	\$115	\$11 10% (\$1,062) -90%
Forfeiture of Deposit	\$21	\$69	\$69	\$72	\$62	(\$7) -10% (\$10) -13%
Transfers / Appropriations	\$0	\$0	\$1,330	\$41	\$30	\$30 100% (\$11) -27%
Total Revenues	\$7,900	\$5,048	\$6,381	\$8,022	\$6,190	\$1,141 23% (\$1,833) -23%



Notes:

- The 2024-25 proposed Tentative Budget represents a 23% increase from the prior year adopted budget mainly attributable to Use of Money/Property as a result of higher interest rates and increase in Federal Aid.
- The 23% decrease from the forecast is due to one time revenue items received in the current fiscal year: Merillon Ave LIRR 3rd Track project, PSEG rebate etc.

2024-25 Tentative Budget

INSURANCE RESERVE

Insurance Reserve – Expenses

2024-25 Budget Summary

\$ In 000's

Category	FY 2023-24		FY 2023-24		FY 2024-25				
	FY 2022-23		Adopted	Modified	FY 2023-24	Tentative	Inc (Dec) from	Inc (Dec) from	
	Actual	Budget	Budget	Forecast	Budget	Adopted	Budget	Forecast	
Workers Comp Insurance	\$1,790	\$1,834	\$1,834	\$1,789	\$1,789	(\$45)	-2%	\$0	0%
Judgements and Claims	\$1,030	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0%	\$0	0%
Liability Premium	\$667	\$773	\$802	\$802	\$896	\$123	16%	\$94	12%
Umbrella Liability	\$622	\$680	\$652	\$652	\$733	\$53	8%	\$81	13%
Property Damage	\$236	\$282	\$281	\$273	\$329	\$47	17%	\$56	21%
Fire Dept Insurance	\$87	\$91	\$91	\$86	\$89	(\$2)	-2%	\$3	4%
Banking Service	\$14	\$15	\$15	\$14	\$15	\$0	0%	\$2	11%
Total Expenses	\$4,446	\$4,675	\$4,675	\$4,615	\$4,851	\$176	4%	\$236	5%

Notes:

- The proposed Tentative Budget is increasing 4% from the Adopted Budget and 5% from the Forecast mostly due to anticipated increases in Liability Premiums and Umbrella Liability.

Insurance Reserve - Revenues

2024-25 Budget Summary

\$ In 000's

Category	FY 2023-24		FY 2023-24		FY 2024-25		Inc (Dec) from		
	FY 2022-23		Adopted	Modified	FY 2023-24	Tentative	Inc (Dec) from	Inc (Dec) from	
	Actual	Budget	Budget	Forecast	Budget	Adopted Budget	Forecast		
Transfer from General	\$3,547	\$3,547	\$3,547	\$3,547	\$3,015	(\$532)	-15%	(\$532)	-15%
Interest and Earnings	\$142	\$100	\$100	\$262	\$222	\$122	122%	(\$40)	-15%
Refunds of Prior Years Exp	\$471	\$0	\$0	\$500	\$200	\$200	100%	(\$300)	-60%
Transfer from Water	\$190	\$190	\$190	\$190	\$162	(\$29)	-15%	(\$29)	-15%
Transfer from Library	\$154	\$154	\$154	\$154	\$131	(\$23)	-15%	(\$23)	-15%
Transfer from Pool	\$63	\$63	\$63	\$63	\$54	(\$9)	-15%	(\$9)	-15%
Transfer from Tennis	\$9	\$9	\$9	\$9	\$8	(\$1)	-15%	(\$1)	-15%
Total Revenues	\$4,576	\$4,063	\$4,063	\$4,725	\$3,791	(\$272)	-7%	(\$934)	-20%

Notes:

- The proposed Tentative Budget is decreasing 7% from the Adopted Budget and 20% from the Forecast mostly due to the reduction in the transfers from other funds.

NEXT MEETINGS

PUBLIC BUDGET WORK SESSIONS

- Thursday, March 28, 2024 – Session III (7:30PM – 9:30 PM)
 - Library, Recreation, Pool and Tennis Funds
 - Presentation of Changes/Final Budget
- Monday, April 1, 2024 – Public Hearing & Adoption of Budget (7:30PM)

AUDIENCE COMMENTS/QUESTIONS?