



Incorporated Village of Garden City, New York

Village Budget – Executive Summary for the Board of Trustees

Fiscal Year Ended May 31, 2025

Presented March 28, 2024

Agenda

Marianne Malagon, Library Director

- Library

Paul Blake, Chairman, Board of Commissioners of Cultural & Recreational Affairs

- Recreation Department
- Pool Fund
- Tennis Fund

Irene Woo, CPA, CMFO - Village Treasurer

- Summary of Budget Changes

2024-25 Tentative Budget

LIBRARY

Library

2024-25 Expense Budget Summary

\$ In 000's

Category	FY 2022-23	FY 2023-24	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		
Salary Related	\$1,594	\$1,692	\$1,692	\$1,678	\$1,788	\$97	6%
Benefits and Taxes	\$834	\$930	\$930	\$925	\$1,161	\$231	25%
Library Materials & Supplies	\$375	\$368	\$349	\$348	\$368	\$0	0%
Third Party Services	\$212	\$272	\$274	\$274	\$326	\$54	20%
Interfund Transfers	\$226	\$154	\$154	\$154	\$161	\$7	4%
Utilities	\$156	\$158	\$158	\$168	\$160	\$2	1%
Maintenance of Software	\$0	\$0	\$28	\$28	\$28	\$28	100%
Equipment & Maintenance	\$33	\$35	\$47	\$46	\$27	(\$8)	-23%
Other Expenses	\$17	\$22	\$26	\$26	\$22	\$0	0%
Printing, Postage & Stationery	\$14	\$18	\$18	\$18	\$18	\$0	0%
Maintenance of Plant	\$9	\$11	\$11	\$11	\$11	\$0	0%
Total Library Expenses:	\$3,471	\$3,660	\$3,686	\$3,676	\$4,070	\$411	11%
						\$395	11%

Notes:

- The proposed Tentative Budget is increasing 11% from both the Adopted Budget and Forecast primarily due to increases in Salary Related and Benefit and Taxes expenses. There is an addition of a new Librarian I position to increase programs, and an Info Tech Aide II in Administration Dept to be allocated 20% to the Library to help with IT needs and projects.
- Third Party Services includes: IT Consulting, Special Program Services, Security Guards, Nassau Library System, Public Relations, Payroll Services, Auditing.
- Headcount for the 2024-25 budget includes 17 Full Time (Librarian II retirement replaced as Librarian I plus 1 new Librarian addition) and 28 Part Time employees. Currently includes Librarians (5), Clerical (5), Maintenance (2), Pages (9+5 seasonals at avg 10 hrs/wk or 7.5 FTE.

Library

2024-25 Revenue 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
Transfer from General	\$3,123	\$3,565	\$3,565	\$3,565	\$3,790	\$225	6%	\$225 6%
Gifts and Donations	\$3	\$3	\$15	\$28	\$36	\$33	1083%	\$8 28%
Interest Revenue	\$21	\$15	\$15	\$45	\$31	\$16	107%	(\$14) -32%
Services to Other Gov't	\$28	\$28	\$28	\$28	\$28	\$0	0%	\$0 0%
Fines and Fees	\$10	\$12	\$12	\$11	\$13	\$1	9%	\$2 17%
Other Revenues	\$9	\$9	\$10	\$9	\$9	\$0	4%	\$1 10%
State Aid	\$7	\$6	\$6	\$7	\$7	\$0	2%	(\$0) -6%
Total Library Revenues:	\$3,200	\$3,637	\$3,650	\$3,691	\$3,913	\$275	8%	\$221 6%

Notes:

- The proposed Tentative Revenues for FY2024-25 are increasing 8% from the Adopted Budget and 6% from the Forecast primarily due to an increase in the contribution from the General Fund.
- The increase in Gifts and Donations is due to the recognition of a \$30k gift to be used towards the Library Meeting Room capital project.

Library – Capital Projects

2024-25 Budget Summary

\$ In 000's

Existing Projects	FY Budget	YTD Actual	Encumbered	Remaining Budget
1 Technology	\$182	\$23	\$34	\$124
2 Library Roof Repair	\$843	\$621	\$172	\$50
3 Library Grounds Improvements	\$50	\$3	\$10	\$37
4 Library Teen Room	\$35	\$0	\$0	\$35
5 Library Meeting Rooms	\$30	\$0	\$0	\$30
6 Library Computer/Conference Rooms	\$25	\$0	\$0	\$25
7 Library Entrance Doors	\$236	\$0	\$0	\$22
8 Library HVAC	\$1,458	\$101	\$1,336	\$21
9 Library Security Alarm Systems	\$20	\$0	\$0	\$20
10 Library Fire Alarm Systems	\$194	\$0	\$193	\$1
Total Projects:	\$3,072	\$748	\$1,745	\$364

Notes:

- The Library has 10 existing projects in the current year with \$364k remaining in the budget.
- The Library is requesting \$120k in funding for the 2024-25 fiscal year.

Description	Funding Source	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	Total 5 Year Plan
Carpeting	Taxes	\$50	\$0	\$0	\$0	\$0	\$50
Library Meeting Rooms	Other	\$30	\$570	\$0	\$0	\$0	\$600
Library Computer/Conference Rooms	Taxes	\$25	\$0	\$460	\$0	\$0	\$485
Library Teen Room	Taxes	\$10	\$0	\$600	\$0	\$0	\$610
Security Alarm	Taxes	\$5	\$0	\$0	\$0	\$0	\$5
Technology		\$0	\$48	\$80	\$80	\$54	\$262
Total Library:		\$120	\$618	\$1,140	\$80	\$54	\$2,012

2024-25 Tentative Budget

RECREATION & PARKS

Recreation & Parks Department - 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 Adopted	Inc (Dec) from Budget	Forecast	
Actual	Budget	Budget	Forecast	Budget	Adopted	Budget	Forecast		
Salary Related	\$3,035	\$3,659	\$3,659	\$3,524	\$3,829	\$170	5%	\$305	9%
Contractual Services	\$704	\$725	\$757	\$732	\$750	\$25	3%	\$18	2%
Utilities	\$298	\$305	\$307	\$308	\$331	\$26	9%	\$23	8%
Maint of Equip & Plant	\$543	\$298	\$298	\$287	\$303	\$5	2%	\$16	6%
Materials & Supplies	\$250	\$275	\$278	\$268	\$301	\$26	9%	\$33	12%
Other Expenses	\$113	\$139	\$145	\$131	\$154	\$15	11%	\$23	17%
Gas & Oil	\$76	\$91	\$91	\$85	\$90	(\$1)	-1%	\$6	7%
Total Expenses:	\$5,019	\$5,493	\$5,536	\$5,335	\$5,758	\$266	5%	\$423	8%

Notes:

- The proposed Tentative Budget is increasing 5% from the Adopted Budget and 8% from the Forecast, mainly as a result of an increase in Salary Related costs due to scheduled step increases and the anticipated raise of NYS minimum wage to \$16 per hour.
- Contractual Services includes landscaping and tree services costs.
- Other Expenses includes Special Program Services, Equipment, Uniforms, Printing, Postage & Stationery costs, etc.
- 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 \$2.3m.

Recreation & Parks Department - Revenues

2024-25 Budget Summary

\$ In 000's

Category	FY 2023-24		FY 2024-25		Inc (Dec) from Adopted Budget		Inc (Dec) from Forecast	
	FY 2022-23 Actual	Adopted Budget	FY 2023-24 Forecast	Tentative Budget				
Recreation Programs	\$228	\$205	\$235	\$245	\$40	20%	\$10	4%
Intramural Participation Fee	\$170	\$160	\$145	\$150	(\$10)	-6%	\$5	3%
Rental St. Paul's Fieldhouse	\$62	\$65	\$60	\$65	\$0	0%	\$5	8%
Other Field Rentals	\$65	\$25	\$25	\$35	\$10	40%	\$10	40%
Rental of St. Paul's Fields	\$82	\$50	\$28	\$30	(\$20)	-40%	\$2	7%
Platform Tennis	\$22	\$25	\$25	\$27	\$2	8%	\$2	8%
Senior Center Rentals	\$16	\$20	\$22	\$23	\$3	15%	\$1	5%
Other Revenues	\$19	\$21	\$13	\$18	(\$3)	-13%	\$5	41%
Total Revenues	\$664	\$571	\$553	\$593	\$22	4%	\$40	7%

Notes:

- The proposed Tentative Budget is increasing 4% from the Adopted Budget and 7% from the Forecast, mainly as a result of anticipated increase in Recreation Programs and Other 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

Existing Projects	FY Budget	YTD Actual	Encumbered	Remaining Budget
1 St. Paul's Recreation Facility	\$299	\$103	\$172	\$24
2 Safety Surfaces Neigh. Parks	\$211	\$198	\$0	\$13
3 Rec Street & Park Tree Mgmt	\$158	\$97	\$1	\$46
4 Renovation Mini Golf Course	\$149	\$116	\$9	\$24
5 Athletic Court Renovations	\$120	\$56	\$0	\$64
6 Parks Shade Structures	\$81	\$0	\$0	\$81
7 Senior Exercise Equipment	\$50	\$0	\$0	\$50
8 Fence Replacement	\$40	\$4	\$23	\$13
9 Renovation Playground Building	\$38	\$0	\$0	\$38
10 Parks Recreational Equipment	\$36	\$0	\$0	\$36
11 Cluett Exterior Renovation	\$30	\$0	\$16	\$14
Total Projects:	\$1,210	\$574	\$221	\$402

Notes:

Recreation has 11 current projects with \$402k of remaining budget.

Recreation & Parks Department – Capital Projects

2024-25 Budget Summary

\$ In 000's

Description	Funding Source	FY	FY	FY	FY	FY	Total 5
		2024/25	2025/26	2026/27	2027/28	2028/29	Year Plan
Athletic Court Renovations	ARPA	\$348	\$0	\$0	\$0	\$0	\$348
Recreation Equipment	Taxes	\$326	\$251	\$135	\$205	\$97	\$1,014
Safety Surfaces Neigh. Parks	Taxes	\$218	\$218	\$0	\$0	\$0	\$436
Tree Management Program	Taxes	\$100	\$100	\$125	\$125	\$125	\$575
Renovation of Platform Tennis Courts	ARPA	\$83	\$0	\$0	\$0	\$0	\$83
Replace Park Buildings		\$0	\$275	\$275	\$300	\$0	\$850
Cluett Hall Floor and Stage Renovations		\$0	\$385	\$0	\$0	\$0	\$385
Cluett Hall HVAC Improvements		\$0	\$330	\$0	\$0	\$0	\$330
Renovate Stewart Field Bathrooms		\$0	\$303	\$0	\$0	\$0	\$303
Replace Field House Windows		\$0	\$275	\$0	\$0	\$0	\$275
Renovate Field House Restrooms		\$0	\$275	\$0	\$0	\$0	\$275
Total Recreation & Parks:		\$1,074	\$2,411	\$535	\$630	\$222	\$4,872

Notes:

Recreation is requesting \$1.1m in funding for Capital Projects in the 2024-25 fiscal year.

2024-25 Tentative Budget

POOL ENTERPRISE FUND

Pool Enterprise Fund

2024-25 Expense 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	\$625	\$718	\$718	\$721	\$784	\$66	9%
Debt Service (Int and Depr.)	\$346	\$349	\$349	\$349	\$351	\$2	0%
Benefits and Taxes	(\$192)	\$174	\$174	\$167	\$185	\$11	6%
Materials and Supplies	\$125	\$118	\$137	\$126	\$111	(\$7)	-6%
Utilities	\$76	\$89	\$89	\$90	\$97	\$8	9%
Third Party Services	\$29	\$59	\$48	\$37	\$55	(\$5)	-8%
Transfer to Insurance Res.	\$63	\$63	\$63	\$63	\$54	(\$9)	-15%
Maint of Equip and Plant	\$42	\$34	\$68	\$76	\$34	\$0	0%
Other Expenses	\$19	\$27	\$27	\$23	\$26	(\$1)	-3%
Contingent	\$0	\$25	\$10	\$0	\$25	\$0	0%
Total Expenses:	\$1,133	\$1,655	\$1,683	\$1,651	\$1,720	\$65	4%
						\$70	4%

Notes:

- The proposed Tentative Budget is increasing 4% from both the Adopted Budget and Forecast primarily due to increases in Salary Related expenses as a result of NYS minimum wage raise to \$16/hour, and higher Benefits and Taxes rates.
- The 2023-24 Forecast includes a one-time cost related to a sewer line repair at the Pool.

Pool Enterprise Fund

2024-25 Revenue Budget Summary

\$ In 000's

Category	FY 2023-24			FY 2024-25			
	FY 2022-23	Adopted Budget	FY 2023-24 Forecast	Tentative Budget	Inc (Dec) from Adopted Budget	Inc (Dec) from Forecast	
Memberships	\$1,053	\$1,072	\$1,050	\$1,092	\$20	2%	\$42 4%
Guest Fees	\$86	\$84	\$77	\$78	(\$6)	-7%	\$1 1%
Sales of Ice Cream	\$29	\$30	\$27	\$30	\$0	0%	\$3 11%
Swim Programs	\$28	\$26	\$27	\$28	\$3	10%	\$1 4%
Interest	\$28	\$19	\$42	\$27	\$8	44%	(\$15) -35%
Rental of Snack Bar	\$21	\$21	\$21	\$21	\$0	0%	\$0 0%
Other	\$17	\$10	\$6	\$9	(\$2)	-17%	\$3 50%
Sub-Total:	\$1,261	\$1,262	\$1,250	\$1,285	\$23	2%	\$35 3%
Transfer from General	\$1,012	\$800	\$800	\$539	(\$261)	-33%	(\$261) -33%
Pool Revenues:	\$2,274	\$2,062	\$2,050	\$1,824	(\$238)	-12%	(\$225)

Notes:

- The proposed Tentative Budget is decreasing 12% from the Adopted Budget and 11% from the Forecast mainly due to the reduction in the transfer from the General Fund in 2024-25.
- The 2024-25 Tentative Budget includes an \$300k transfer from the General Fund (a reduction of \$500k from the prior year) to cover Debt Service and prior year losses. There is also a transfer from ARPA funds in the amount of \$239k to cover the cost of a capital project.
- The budget includes an increase of 4% for Pool Memberships.

Pool Enterprise Fund – Capital Projects

2024-25 Budget Summary

\$ In 000's

Description	Funding Source	FY	FY	FY	FY	FY	Total 5
		2024/25	2025/26	2026/27	2027/28	2028/29	Year Plan
Replace Water Slide	Bond	\$360	\$0	\$0	\$0	\$0	\$360
Replace Playground Equipment	ARPA/Other	\$248	\$0	\$0	\$0	\$0	\$248
Total Pool		\$608	\$0	\$0	\$0	\$0	\$608

Notes:

- Funding in the amount of \$608k is being requested for two projects. ARPA funds (\$239k) is proposed to be used to offset the costs to replace the playground equipment.

2024-25 Tentative Budget

TENNIS ENTERPRISE FUND

Tennis Enterprise Fund

2024-25 Expense Budget Summary

\$ In 000's

Category	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25		Inc (Dec) from		Inc (Dec) from	
	Actual	Adopted Budget	Modified Budget	FY 2023-24 Forecast	Tentative Budget	Adopted Budget	Forecast		
Salary Related	\$162	\$200	\$200	\$193	\$214	\$14	7%	\$20	11%
Benefits & Taxes	(\$125)	\$89	\$89	\$80	\$95	\$6	7%	\$15	19%
Utilities	\$72	\$83	\$83	\$83	\$88	\$6	7%	\$6	7%
Debt Service (Int. & Depr.)	\$29	\$62	\$62	\$32	\$66	\$4	6%	\$34	108%
Maintenance of Plant	\$23	\$41	\$41	\$38	\$41	\$0	0%	\$3	8%
Third Party Services	\$10	\$24	\$24	\$19	\$19	(\$5)	-20%	\$0	2%
Materials and Supplies	\$11	\$14	\$14	\$10	\$11	(\$3)	-21%	\$1	10%
Other Expenses	\$8	\$10	\$12	\$12	\$10	\$0	0%	(\$2)	-13%
Transfer to Insurance Res.	\$9	\$9	\$9	\$9	\$8	(\$1)	-15%	(\$1)	-15%
Total Expenses:	\$198	\$531	\$533	\$474	\$552	\$20	4%	\$77	16%

Notes:

- The proposed Tentative Budget reflects a 4% increase from the Adopted Budget and a 16% increase from the Forecast. This is primarily due to increases in Salary Related expenses from minimum wage raise to \$16/hour and higher Depreciation resulting from the Tennis Vinyl Structure project.

Tennis Enterprise Fund

2024-25 Revenue Budget Summary

\$ In 000's

Category	FY 2023-24			FY 2024-25		Inc (Dec) from		Inc (Dec) from	
	FY 2022-23		Adopted	FY 2023-24	Tentative	Adopted	Forecast	Adopted	Forecast
	Actual	Budget	Forecast	Budget	Adopted	Forecast	Adopted	Forecast	Adopted
Seasonal Court Subscriptions	\$218	\$215	\$205	\$200	(\$15)	-7%	(\$5)	-2%	
Court Sales	\$128	\$125	\$120	\$125	\$0	0%	\$5	4%	
Programs	\$166	\$175	\$120	\$110	(\$65)	-37%	(\$10)	-8%	
Other Revenues	\$17	\$10	\$18	\$11	\$1	14%	(\$7)	-39%	
Total Revenues:	\$528	\$525	\$463	\$446	(\$79)	-15%	(\$17)	-4%	

Notes:

- The proposed Tentative Budget reflects a 15% decrease from the Adopted Budget and 4% from the Forecast primarily due to decreases in Programs and Seasonal Court Subscriptions. There is an anticipated closure of the Tennis structure to replace the outer covering which will impact revenues during that time.

2024-25 Tentative Budget

SUMMARY OF CHANGES

Summary of Budget Changes

2024-25 General Fund Operating Budget

Department	Account	Account Description	2024-25 Tentative Budget	2024-25 Revised Budget	Change
Administration	0A-1430-4190	Personnel - Payroll Service	140,000	60,000	(80,000)
Finance	0A-1310-4190	Finance - Payroll Service	-	80,000	80,000
DPW	0A-5110-1010	Street Maintenance - Regular Salary	614,998	569,574	(45,424)
GENERAL FUND:			754,998	709,574	(45,424)

Notes:

- Transfer of ADP payroll processing costs from Administration to Finance Department (no impact to overall budget).
- Reduction of an open Laborer position in DPW – reduced salary expense by \$45,424.

Inc. Village of Garden City

2024-25 Revised Budget

Full Time Headcount

Department	2023-24 Adopted Budget	2023-24 Modified Budget	2023-24 Forecast	2024-25 Tentative Budget	2024-25 Revised Budget	Revised Budget vs. Forecast	Revised Budget vs. Adopted Budget
General Fund:							
Building	10	10	7	8	8	1	(2)
Police	69	69	68	69	69	1	-
Fire	-	-	-	-	-	-	-
Recreation	44	44	39	44	44	5	-
DPW	79	78	78	80	79	1	-
Administration	12	13	12	13	13	1	1
Finance	11	11	12	12	12	-	1
Total General Fund:	225	225	216	226	225	9	-
Enterprise Funds:							
Pool	-	-	-	-	-	-	-
Tennis	1	1	1	1	1	-	-
Water	19	19	16	16	16	-	(3)
Library:	16	16	16	17	17	1	1
VILLAGE WIDE	261	261	249	260	259	10	(2)

General Fund -

Budget Summary with Changes

\$ In 000's

	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Adopted Budget	Adopted Budget	Adopted Budget	Tentative Budget	Revised Budget	Changes
BUDGET EXPENSE APPROPRIATIONS	\$65,056	\$65,393	\$69,194	\$70,241	\$70,195	(\$45)
APPROPRIATIONS TO RESERVE	\$750	\$750	\$750	\$750	\$750	\$0
TOTAL	\$65,806	\$66,143	\$69,944	\$70,991	\$70,945	(\$45)
<i>EXPENSE APPROPRIATIONS % CHANGE</i>	<i>-0.57%</i>	<i>0.52%</i>	<i>5.81%</i>	<i>1.51%</i>	<i>1.45%</i>	
<u>PROVISIONS FOR BALANCING THE BUDGET:</u>						
CURRENT SURPLUS	\$2,067	\$1,677	\$2,990	\$2,850	\$2,804	(\$45)
ESTIMATED OTHER REVENUES	\$9,715	\$10,443	\$11,870	\$13,052	\$13,052	\$0
TAX LEVY	\$53,273	\$53,274	\$53,274	\$54,339	\$54,339	\$0
APPROPRIATION FROM RESERVE	\$750	\$750	\$1,810	\$750	\$750	\$0
TOTAL	\$65,806	\$66,143	\$69,944	\$70,991	\$70,945	(\$45)
<i>TAX LEVY % INCREASE</i>	<i>1.95%</i>	<i>0.00%</i>	<i>0.00%</i>	<i>2.00%</i>	<i>2.00%</i>	
TAXABLE ASSESSED VALUATION	\$105,856	\$106,181	\$106,594	\$106,725	\$106,725	
IMPLIED TAX RATE	\$ 50.33	\$ 50.17	\$ 49.98	\$ 50.91	\$ 50.91	
TOTAL ASSESSED VALUATION	\$108,533	\$108,831	\$109,444	\$109,886	\$109,886	

NEXT MEETING

- Monday, April 1, 2024 – Public Hearing & Adoption of Budget (7:30PM)

AUDIENCE COMMENTS/QUESTIONS?