



Incorporated Village of Garden City, New York

# Village Budget – Executive Summary for the Board of Trustees

Fiscal Year Ended May 31, 2026

Presented March 27, 2025

# Agenda

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## **Ralph Suozzi, Village Administrator**

- Administration Department

## **Giuseppe Giovanniello, Superintendent of Building Department**

- Building Department

## **Irene Woo, CPA, CMFO Village Treasurer**

- Finance Department
- Other General Unallocated Expenses & Revenues
- Insurance Reserve Fund

# 2025-26 Tentative Budget

## ADMINISTRATION DEPARTMENT

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# Administration Department - Expenses

## 2025-26 Budget Summary

\$ In 000's

Category	FY 2023-24 Actual	FY 2024-25 Adopted Budget	FY 2024-25 Modified Budget	FY 2024-25 Forecast	FY 2025-26 Tentative Budget	Inc (Dec) from Adopted Budget		Inc (Dec) from Forecast	
Salary Related	\$1,195	\$1,283	\$1,283	\$1,173	\$1,222	(\$61)	-5%	\$49	4%
Third Party Services	\$433	\$343	\$496	\$470	\$426	\$84	24%	(\$43)	-9%
Maintenance of Software	\$173	\$245	\$150	\$166	\$166	(\$79)	-32%	\$0	0%
Printing, Postage & Stationery	\$76	\$106	\$105	\$79	\$84	(\$22)	-21%	\$5	6%
Materials and Supplies	\$53	\$22	\$29	\$35	\$22	(\$0)	0%	(\$13)	-38%
Travel and Training	\$2	\$19	\$19	\$1	\$12	(\$7)	-37%	\$11	728%
Other Expenses	\$20	\$17	\$20	\$20	\$14	(\$4)	-21%	(\$6)	-30%
<b>Total Expenses</b>	<b>\$1,953</b>	<b>\$2,035</b>	<b>\$2,101</b>	<b>\$1,944</b>	<b>\$1,946</b>	<b>(\$89)</b>	<b>-4%</b>	<b>\$2</b>	<b>0%</b>

- The proposed Tentative Budget is decreasing 4% from the Adopted Budget mostly due to lower Salary Related costs resulting from replacing the SBOT title with Personnel Officer at a lower salary. Maintenance of Software expenditures were transferred to Third Party Services in the 2025-26 fiscal year.
- Third Party Services includes IT consultant fees, Court Collection Services (FBS), Payroll Services in prior years, Publicity, etc.
- The Administration budget includes 13 Full Time positions and 1 Part Time (intern) position.
- Benefits and Taxes are not included in the numbers above, however, are estimated to be approximately \$536k.

# Administration Department

## Capital Projects

\$ In 000's

Existing Projects	FY Budget	YTD Actual	Encumbered	Remaining Budget
1 Computer Room Renovation	\$242	\$0	\$12	\$230
2 Data Processing - Admin	\$227	\$5	\$8	\$214
3 Admin. Digital Scanning	\$123	\$0	\$34	\$89
4 Office Construction - Admin & Finance	\$3	\$1	\$2	\$0
<b>Total Projects:</b>	<b>\$595</b>	<b>\$6</b>	<b>\$56</b>	<b>\$532</b>

Project Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Yr Total
Admin Digital Scanning	\$0	\$50	\$50	\$0	\$0	\$100
<b>Total Projects:</b>	<b>\$0</b>	<b>\$50</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100</b>

- There is \$532k in unencumbered funds remaining for existing projects.
- No new Capital Projects requested for the 2025-26 fiscal year. Will use current remaining funding (\$89k) for next year.

# 2025-26 Tentative Budget BUILDING DEPARTMENT

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# Building Department – Expenses

## 2025-26 Budget Summary

\$ In 000's

Category	FY 2023-24 Actual	FY 2024-25		FY 2025-26 Tentative Budget	Inc (Dec) from Adopted Budget		Inc (Dec) from Forecast	
		Adopted Budget	FY 2024-25 Forecast		Adopted Budget		Forecast	
Salary Related	\$725	\$892	\$761	\$912	\$21	2%	\$151	20%
Contractual Services	\$46	\$94	\$95	\$94	\$0	0%	(\$1)	-1%
Maintenance of Software	\$0	\$80	\$74	\$80	\$0	0%	\$6	8%
Other Expenses	\$37	\$46	\$40	\$46	(\$1)	-1%	\$5	13%
<b>Total Expenses:</b>	<b>\$808</b>	<b>\$1,112</b>	<b>\$971</b>	<b>\$1,132</b>	<b>\$20</b>	<b>2%</b>	<b>\$161</b>	<b>17%</b>

- The proposed Tentative Budget is increasing 2% from the Adopted Budget primarily due to contractual raises.
- The proposed Tentative Budget is increasing 17% from the Forecast mainly resulting from an open position (Assistant Superintendent of Buildings) throughout the 2024-25 fiscal year. This position has been replaced by a Project Manager II position in the 2025-26 fiscal year.
- Contractual Services includes plan review services, system implementation and training services, document scanning, etc.
- Other Expenses includes Printing, Postage and Stationery, Materials and Supplies, Maintenance of Equipment, Telephone, etc.
- There are 8 full time positions and 1 part time position in the Building Department. Salary related costs are 80% of the overall budget. Benefits & Taxes are not allocated in the numbers above however, it is estimated to be approximately \$455k.

# Building Department - Revenues

## 2025-26 Budget Summary

\$ In 000's

Category	FY 2023-24 Total	FY 2024-25		FY 2025-26		Inc (Dec) from		Inc (Dec) from	
		Adopted Budget	FY 2024-25 Forecast	Tentative Budget		Adopted Budget		Forecast	
Building Application Fee	\$1,219	\$1,300	\$1,150	\$1,250		(\$50)	-4%	\$100	9%
Plumbing & Mechanical Fee	\$398	\$300	\$275	\$310		\$10	3%	\$35	13%
Electrical Fee	\$87	\$110	\$80	\$80		(\$30)	-27%	\$0	0%
Zoning Appeal Fees	\$62	\$60	\$60	\$65		\$5	8%	\$5	8%
ADRB Fees	\$60	\$51	\$50	\$53		\$2	4%	\$3	6%
Other Fees	\$47	\$40	\$29	\$35		(\$5)	-13%	\$6	21%
<b>Total Revenues</b>	<b>\$1,873</b>	<b>\$1,861</b>	<b>\$1,644</b>	<b>\$1,793</b>		<b>(\$68)</b>	<b>-4%</b>	<b>\$149</b>	<b>9%</b>

- The proposed Tentative Budget is decreasing 4% from the Adopted Budget and increasing 9% from the Forecast. The 2025-26 budget is more in line with actuals, the 2023-24 fiscal year included fees for large commercial projects.



# Building Department

## Capital Projects

*\$ In 000's*

Existing Projects	FY Budget	YTD Actual	Encumbered	Remaining Budget
1 SAFETY INSPECTION VEHICLES	\$70	\$6	\$56	\$8

- The Building Department has one existing project – awaiting delivery of vehicle.
- There are no proposed projects in the 5-year Capital Plan.

# 2025-26 Tentative Budget

## FINANCE DEPARTMENT

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# Finance Department Expenses

## 2025-26 Budget Summary

\$ In 000's

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	Inc (Dec) from		Inc (Dec) from	
Category	Actual	Adopted Budget	Modified Budget	Forecast	Tentative Budget	Adopted Budget		Forecast	
Salary Related	\$764	\$963	\$963	\$971	\$1,008	\$45	5%	\$38	4%
Third Party Services	\$265	\$290	\$368	\$361	\$308	\$18	6%	(\$53)	-15%
Maintenance of Software	\$218	\$200	\$200	\$200	\$228	\$28	14%	\$28	14%
Printing, Postage & Stationery	\$41	\$45	\$45	\$43	\$47	\$2	5%	\$4	9%
Other Expenses	\$19	\$27	\$28	\$27	\$30	\$3	10%	\$3	11%
Total Expenses	\$1,307	\$1,525	\$1,605	\$1,602	\$1,621	\$96	6%	\$20	1%

- The proposed Tentative Budget is increasing 6% from the Adopted Budget mostly due to Salary Related expenses and Maintenance of Software. Salaries are increasing due to contractual raises in CBA's. Maintenance of Software costs are rising in the various systems used by the Finance Department, (e.g., General Ledger, Budgeting Software, Water Utility system, Tax Billing & Assessments, Parking Permits, Check Printing Software, Dog License, etc.).
- Salary Related and Third Party expenses are increasing from 2023-24 due to transfer of Payroll function from Administration in March 2024.
- Third Party Services includes fees for various audits, (financial statements, claims audit, deferred compensation, payroll, etc.), ADP payroll services, Fiscal Advisor, Actuarial Services, and the Village Assessor. In the 2025-26 fiscal year, we are including costs for the ongoing ADP Optimization project.
- "Other Expenses" includes Travel & Training, Materials & Supplies, Telephone, and Parking License Supplies.
- The Finance Department budget includes 12 Full Time positions and 1 part time (intern). Benefits and Taxes are not included in the numbers above however, are estimated to be approximately \$580k.

# Finance Department

## Capital Projects

*\$ In 000's*

Existing Projects	FY Budget	YTD Actual	Encumbered	Remaining Budget
1 Data Processing - Finance	\$23	\$0	\$8	\$15
2 Tax Billing & Assessments	\$18	\$13	\$5	\$1
<b>Total Projects:</b>	<b>\$41</b>	<b>\$13</b>	<b>\$13</b>	<b>\$16</b>

- There is \$16k remaining on current projects.
- Data Processing – Finance: funding will be used for General Ledger Interface of ADP system. This project will eliminate the need for manual posting of payroll into our GL system and improve the accuracy and efficiency of our processes.
- Tax Billing & Assessments – project is mostly completed. The public access module will be published shortly.
- There are no Finance Department Capital Projects requested in the 2025-26 Tentative Budget 5-Year Capital Plan. The Finance Department has invested in upgrading all systems within the last five years.

2025-26 Tentative Budget

# OTHER GENERAL UNALLOCATED EXPENSES AND REVENUES

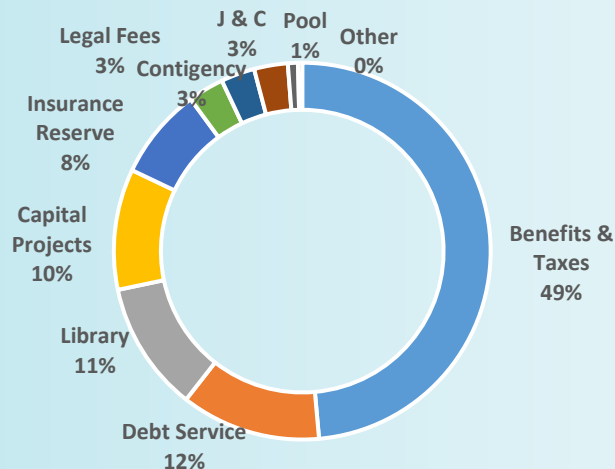
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# Other General - Expenses

## 2025-26 Budget Summary

\$ In 000's

	FY 2023-24	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	Inc (Dec) from		Inc (Dec) from	
Category	Actual	Adopted Budget	Modified Budget	Forecast	Tentative Budget	Adopted Budget	Budget	Forecast	Forecast
Benefits & Taxes	\$15,953	\$16,514	\$16,732	\$16,302	\$16,789	\$276	2%	\$487	3%
Debt Service	\$3,856	\$4,294	\$4,294	\$4,294	\$4,145	(\$149)	-3%	(\$149)	-3%
Library Contribution	\$3,565	\$3,790	\$3,790	\$3,790	\$3,849	\$59	2%	\$59	2%
Capital Projects	\$5,671	\$3,959	\$4,753	\$4,753	\$3,581	(\$378)	-10%	(\$1,171)	-25%
Insurance Reserve	\$3,547	\$3,015	\$3,015	\$3,015	\$2,713	(\$301)	-10%	(\$301)	-10%
Legal Fees	\$862	\$922	\$1,251	\$1,206	\$1,062	\$140	15%	(\$144)	-12%
Contingency	\$0	\$1,000	\$329	\$349	\$1,000	\$0	0%	\$651	187%
Judgements & Claims	\$626	\$500	\$705	\$555	\$1,000	\$500	100%	\$445	80%
Transfer to Pool Fund	\$800	\$539	\$644	\$644	\$300	(\$239)	-44%	(\$344)	-53%
Other Expenses	\$89	\$127	\$142	\$103	\$123	(\$5)	-4%	\$19	18%
Total Expenses	\$34,969	\$34,660	\$35,654	\$35,013	\$34,562	(\$98)	0%	(\$450)	-1%



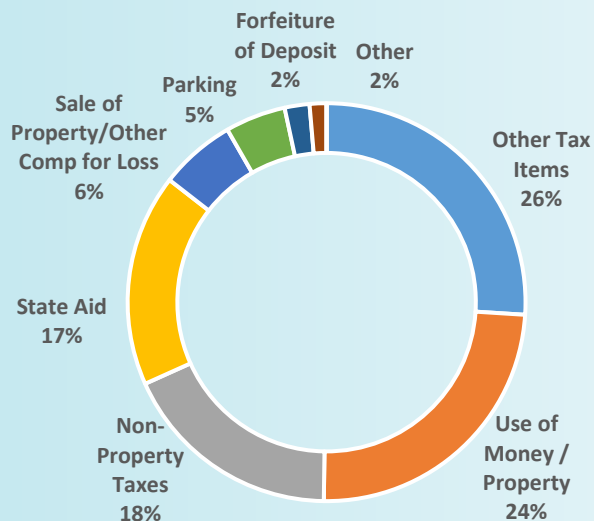
- The proposed Tentative 2025-26 Budget reflects a slight decrease from the Adopted Budget and Forecast mostly due to a decrease in the amount of funding for Capital Projects, and reductions in transfers to the Pool Fund & Insurance Reserve.
- These decreases were partially offset by increases expected in Judgements & Claims, and Benefits & Taxes due to increases in pension costs.

# Other General - Revenues

## 2025-26 Budget Summary

\$ In 000's

Category	FY 2023-24	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	Inc (Dec) from		Inc (Dec) from	
	Actual	Adopted Budget	Modified Budget	Forecast	Tentative Budget	Adopted Budget		Forecast	
Other Tax Items	\$1,413	\$1,406	\$1,406	\$1,461	\$1,519	\$113	8%	\$58	4%
Use of Money / Property	\$2,034	\$1,463	\$1,463	\$1,890	\$1,414	(\$49)	-3%	(\$476)	-25%
Non-Property Taxes	\$1,024	\$1,046	\$1,046	\$1,104	\$1,054	\$8	1%	(\$50)	-5%
Federal & State Aid	\$1,725	\$1,577	\$1,667	\$1,677	\$1,007	(\$569)	-36%	(\$669)	-40%
Sale of Property/Other Comp for Loss	\$637	\$311	\$311	\$320	\$361	\$50	16%	\$41	13%
Parking Revenues	\$207	\$180	\$180	\$207	\$287	\$107	59%	\$80	38%
Other Revenues	\$1,192	\$115	\$116	\$549	\$118	\$3	3%	(\$431)	-79%
Forfeiture of Deposit	\$890	\$62	\$62	\$123	\$80	\$18	29%	(\$43)	-35%
Transfers / Appropriations	\$41	\$30	\$501	\$233	\$0	(\$30)	-100%	(\$233)	-100%
Total Revenues	\$9,162	\$6,190	\$6,753	\$7,565	\$5,841	(\$349)	-6%	\$1,724	-23%



- The 2025-26 proposed Tentative Budget represents reductions from the prior year Adopted Budget and Forecast mainly due to a decrease in Federal Aid from using the final ARPA funds in FY24-25. This is partially offset by an increase in Other Tax Items (555 Stewart reassessment), and increased Parking Fees.
- Other Revenues includes permits and licenses issued by the Finance Department, (e.g., dog licenses, parades, landscaping, block parties, outdoor dining, garage sales, dump permits, etc.). The prior year included reimbursements from the LIRR from the Community Benefit Fund.

# 2025-26 Tentative Budget INSURANCE RESERVE

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# Insurance Reserve – Expenses

## 2025-26 Budget Summary

\$ In 000's

Description	FY 2023-24 Total	FY 2024-25 Adopted Budget	FY 2024-25 Forecast	FY 2025-26 Tentative Budget	Inc (Dec) from Adopted Budget		Inc (Dec) from Forecast	
Workers Comp Insurance	\$1,789	\$1,789	\$1,788	\$1,788	(\$1)	0%	\$0	0%
Liability Premium	\$807	\$896	\$953	\$1,183	\$288	32%	\$230	24%
Judgements and Claims	\$985	\$1,000	\$978	\$1,000	\$0	0%	\$22	2%
Umbrella Liability	\$652	\$733	\$676	\$805	\$72	10%	\$129	19%
Property Damage Insurance Premium	\$282	\$329	\$313	\$344	\$15	4%	\$31	10%
Fire Department Insurance	\$86	\$89	\$86	\$91	\$2	2%	\$5	6%
Banking Service	\$14	\$15	\$15	\$17	\$2	13%	\$2	13%
<b>Total Expenditures</b>	<b>\$4,614</b>	<b>\$4,851</b>	<b>\$4,808</b>	<b>\$5,228</b>	<b>\$377</b>	<b>8%</b>	<b>\$419</b>	<b>9%</b>

- The proposed Tentative Budget is increasing from the Adopted Budget and the Forecast mostly due to anticipated increases in Liability Premiums and Umbrella Liability due to market conditions and inflation driving up the cost of claims.
- Current provider of Workers Compensation Insurance has agreed to a 2-year renewal at a reduced cost. We will be adjusting the budget to \$1.7m (reduction of \$88k).

# Insurance Reserve - Revenues

## 2025-26 Budget Summary

\$ In 000's

Description	FY 2023-24 Actual	FY 2024-25 Adopted Budget	FY 2024-25 Forecast	FY 2025-26 Tentative Budget	Inc (Dec) from Adopted Budget		Inc (Dec) from Forecast	
Transfer From General Fund	\$3,547	\$3,015	\$3,015	\$2,713	(\$301)	-10%	(\$301)	-10%
Refund of Prior Year's Exp	\$959	\$200	\$550	\$500	\$300	150%	(\$50)	-9%
Interest and Earnings	\$316	\$222	\$343	\$321	\$99	45%	(\$22)	-6%
Transfer from Water	\$190	\$162	\$162	\$145	(\$16)	-10%	(\$16)	-10%
Transfer from Library	\$154	\$131	\$131	\$118	(\$13)	-10%	(\$13)	-10%
Transfer from Pool	\$63	\$54	\$54	\$48	(\$5)	-10%	(\$5)	-10%
Transfer from Tennis	\$9	\$8	\$8	\$7	(\$1)	-10%	(\$1)	-10%
<b>Total Revenues</b>	<b>\$5,238</b>	<b>\$3,791</b>	<b>\$4,261</b>	<b>\$3,853</b>	<b>\$62</b>	<b>2%</b>	<b>(\$409)</b>	<b>-10%</b>

- The proposed Tentative Budget includes a 10% decrease in Contributions from other funds to the reserve in order to utilize the surplus existing in the Insurance Reserve.

# AUDIENCE COMMENTS/QUESTIONS?

# NEXT MEETINGS

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## PUBLIC BUDGET WORK SESSIONS

- **Thursday, April 3, 2025** – Session IV (7:30PM – 9:30 PM)
  - Final Budget Changes
- **Monday, April 7, 2025** – Public Hearing & Adoption of Budget (7:30PM)