MEETING NOTICE

Village of Scarsdale

A Work Session of the Scarsdale Village Board of Trustees is scheduled for 4:00 PM on Tuesday, January 16, 2024. The meeting will be held in the 3rd Meeting Room in Village Hall. Members of the public wishing to participate in the meeting remotely can do so via online link at https://zoom.us/j/93183703358, or call into the meeting using 1-929-436-2866 and entering the Meeting ID 931 8370 3358.*

Agenda

1. Budget Discussions

CS: 01-10-24

E-MAIL: Journal News (Lohud)
Scarsdale 10583
Scarsdale Hamlet Hub
Scarsdale Inquirer
The Daily Scarsdale

cc: Lobby Bulletin Board

**For a brief Zoom tutorial or to troubleshoot a problem, see here: https://support.zoom.us/hc/en-us/articles/205566129-Raise-Hand-In-Webinar. For other user questions, please visit the Zoom Help Center: https://support.zoom.us/hc/en-us.*

SCARSDALE
1701
NEW YORK

To: Alexandra Marshall, Acting Village Manager

From: Ann Scaglione, Village Treasurer

Date: Thursday, January 11, 2024

RE: FY25 Budget - First Pass Overview

MEMORANDUM
Treasurer's Office

Attached please find the FY25 Budget - First Pass. The following is a summary of key assumptions and review by fund.

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General Fund

The FY25 General Fund First Pass currently has a budget gap of $8,718,620. Please note the following regarding General Fund Revenue:

- At this point, the General Fund is conservatively projected to have an operating deficit in the current fiscal year, and is projected to use $1,961,797 of the $4,067,500 that was appropriated in the FY24 budget.
- The FY25 General Fund First Pass does not include any increase in the Tax Levy. The Village may increase the Tax Levy by up to $1,658,300 and remain NYS Tax Cap Compliant. This would result in a 3.57% increase in the Tax Levy and a 2.84% increase in the Village Tax Rate; and reduce the budget gap to $6,756,823.
- The FY25 General Fund First Pass does not include any appropriation of Fund Balance
- The First Pass accounts for the six-month moratorium of building department activity, and as such, has a Building Department Revenue estimated at $1,669,000, less than the current year adopted budget.
- FY24 is the last year of the Crane Berkely tax assessment, and therefore the FY25 account 1028-0 Special Assessment is zero.
- Please note, FY25 is the last year of our Payment in Lieu of Taxes with Renamba, LLC. This will be included in the taxable assessment for FY26.
- Sales Tax continues to surpass the current year budget. We are projecting to end the year with Sales Tax revenue of $4,450,000; and this same number is used in the FY25 request.
- Parking permits revenue is budgeted at $105,000 above the current year adopted, totaling $1,010,000; equal the current year end projection.

- Recreation revenue is detailed as entered by the Parks Superintendent. Please note, the changes in revenue are the result of detailed calculations based on the current year participation, as well as recommendation for changes in fees.
- Interest earnings, based on conversations with NYLAF, are expected to exceed the current year budget. The FY25 First Pass estimate of $2,200,000, equal to the current year end projection. We feel that this is achievable based on projected rates applied to our cash flow projections.
- Mortgage Tax will be realized below our adopted budget for the current year. Based on mortgage rates, we are projecting this decline to continue into the next fiscal year.

Noteworthy expense items of the General Fund:

- Departmental Requested expenses are 4% above the current adopted budget. The primary drivers are salary increase of Police, which increased salaries at 6/1/2023 by 3% and 2.5% at 6/1/2024; Teamsters, which increased salaries at 6/1/2023 by 2.25% and 2.5% 6/1/24. Non-Union salaries, for budgeting purposes, were increased by 2%. CSEA and Fire salaries do not include increases.
- Equipment included in the departmental FY25 First Pass totals $1,863,636, as compared to the $1,984,024 included in the current year adopted.
- The FY25 First Pass includes one half-time position and to upgrade one position:
    - The Public Works department is requesting the Part Time Administrative position that was approved in the FY24 budget to be increased to a Full Time Position. The increase in cost for this request is $25,000.
    - The Public Works department is also requesting the upgrade of one Maintenance Mechanic position. The cost for this increase is $16,000.
- We have not received budget request documents from Scarsdale Family Counseling. The FY25 First Pass includes a 2% increase to both the Adult and Youth contractual lines.
- The following three mandated expenses account for an increase of FY25 General Fund expenses of $1,662,500.
    - The NYS Employee Retirement System, which covers all non-uniformed employees, increased $210,000 from the current year adopted budget.
    - The NYS Police and Fire Retirement System increased $635,000 from the current year adopted budget.
    - The FY25 Request includes an increase to Health Insurance Expense of $817,500.
- The Transfer from the General Fund to the Library Fund equals the amount requested in the Library FY25 First Pass. This is an increase of $214,439 over the current year adopted.
- The Transfer from the General Fund to the Central Garage Fund equals the amount requested in the Central Garage FY25 First Pass. This is an increase of $347,000 over the current year adopted.
- The Transfer from the General Fund to the Capital Fund equals the amount requested to be funded for FY25 Capital Projects by the General Fund. The request is $2,033,667 above the current year request, totaling $5,532,141.

Capital Requests

- Capital request schedules have been included in two formats, the first by department presenting the request and the second by funding source. Detail on each project can be viewed on ClearGov.

Pool Fund

The FY25 First Pass for the Pool Fund is 14% above the current year adopted budget. Primary drivers are:

Revenue is budgeted to increase in both Pool Permits and Special Program Fees, based on increases in fees charged.

Personnel expenses are budgeted to increase based on changes in minimum wage. Operational Expense are scheduled to increase due price escalation of contractual services.

The Pool Fund currently has a fund balance of $516,000; and at this point is projected to end the current fiscal year equal to the adopted budget.

Water Fund

The Water Fund FY25 First Pass calls for a 3% increase in the base water rate, as consistent with the past two fiscal years. In addition, the FY25 First Pass has an increase in Interfund Transfers from the Water Fund that services non-Scarsdale properties from $700,000 in the current year adopted budget to $950,000.

The Teamsters contract included a 2.25% increase for the current year and a 2.5% increase for the fiscal year starting June 1, 2024. These increases contributed to the personal expense increase of 3% above the current year adopted budget.

In total, Operational Expenses increased 5% or $242,000 from the current year adopted budget. This accounts not only for the increase in costs, but also, the increase in materials requested to complete work.

The current year budget includes bond issuance proceeds as well as appropriation for Capital Project work. As timing has been an issue, such work has not been included in the FY25 Request. As Capital projects are ready to proceed, the Water Staff will present resolution for approval of bond issuance and the related contracts for execution.

16% increase in NYS Pension Expense, from $129,000 in the current year adopted budget to $150,000 in the FY25 budget request, based on projected bills from the NYS Office of the State Comptroller.

12% increase in Health Insurance Premiums, from $430,000 in the current year adopted budget to $480,000 in the FY25 budget request, based premium increases effective January 2024 and projected increase of 6% effective January 2025.

The Water Fund is projected to end FY24 equal to the amended budget, which would result in the fund balance of $7,125,186 remaining into FY25.

Library Fund

The Library Fund FY25 First Pass calls for a 4.75% increase from the General Fund as compared to the current year adopted budget. In addition, the FY25 First Pass includes $48,213 in revenue to be used from Trust accounts that have been held for Library needs.

The CSEA Library contract included a 2.25% increase for the current year and a 2.5% increase for the fiscal year starting June 1, 2024. These increases contributed to the personal expense increase of 3.46% above the current year adopted budget.

28% increase in NYS Pension Expense, from $210,000 in the current year adopted budget to $269,000 in the FY25 budget request, based on projected bills from the NYS Office of the State Comptroller.

19% increase in Health Insurance Premiums, from $611,000 in the current year adopted budget to $729,000 in the FY25 budget request, based premium increases effective January 2024 and projected increase of 6% effective January 2025.

The Library Fund is projected to end FY24 with a deficit of $175,000, which if realized would result in a fund balance of $932,494, equaling 19% of the FY25 Request.

Central Garage Fund

The FY25 First Pass for the Central Garage Fund is 14% above the current year adopted budget. Primary drivers are:

16% increase in NYS Pension Expense, from $152,000 in the current year adopted budget to $177,000 in the FY25 budget request, based on projected bills from the NYS Office of the State Comptroller.

15% increase in Health Insurance Premiums, from $429,725 in the current year adopted budget to $493,864 in the FY25 budget request, based premium increases effective January 2024 and projected increase of 6% effective January 2025.

8.7% increase in Equipment, from $15,000 to $145,000, of which comprises of Six Lifts, Tire Balancer and Changer Equipment. Please note, all equipment costs are shared with the Board of Education and these numbers represent the Village's share.

5% increase in Insurance Premiums, from $65,000 in the current year adopted budget to $68,000 in the FY25 budget request, due to industry standards in insurance trends.

The balance of the increase in expenses is due to staff salary adjustments as the Teamster contract has been settled and the request represents the negotiated amounts.

This fund is projected to end the current year equal to our adopted budget.

Please feel free to contact me with any questions or comments.

Village of Scarsdale

General Fund - Summary of Revenue and Expenses

at 1/11/2024

Account	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Revenue Summary								
Real Property Taxes	41,828,469	43,082,753	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	46,510,000
Other Revenue	15,647,498	20,184,392	24,482,700	18,831,830	27.1%	13,871,435	20,347,547	19,316,311
Total Operating Revenue	**57,475,967**	**63,267,145**	**69,153,409**	**65,341,830**		**60,404,049**	**66,880,147**	**65,826,311**
Expense Summary								
Personnel Services	23,239,986	25,819,302	26,236,552	26,642,374	38.4%	16,130,003	27,068,569	27,958,127
Equipment	79,545	150,771	751,849	1,984,024	2.9%	101,832	2,073,437	1,863,636
Contractual/Operational Expenses	4,868,639	6,629,492	7,266,905	8,515,003	12.3%	4,054,176	8,082,668	8,767,143
Special Items	708,090	591,170	811,791	1,358,000	2.0%	276,681	842,893	1,030,000
Debt Principal	1,694,130	1,773,588	1,812,899	1,863,034	2.7%	1,650,444	1,863,034	1,821,689
Debt Interest	675,152	557,097	503,067	446,199	0.6%	252,312	446,369	368,997
Employee Benefits	15,408,518	16,006,801	16,981,055	18,419,222	26.5%	12,896,533	18,283,500	19,958,759
Transfers	6,708,116	7,291,324	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	12,776,580
Total General Fund Expenses	**53,382,177**	**58,819,545**	**61,580,956**	**69,409,330**	**-**	**47,293,456**	**68,841,944**	**74,544,931**
Excess(Deficiency) of Revenue Over Expenses	**4,093,789**	**4,447,600**	**7,572,453**	**(4,067,500)**	**-**	**13,110,593**	**(1,961,797)**	**(8,718,620)**
Use of Fund Balance	-	-	-	4,067,500	5.9%	-	1,961,797	-
Fund Balance Reserve				-			-	-
Net Change in Fund Balance	**4,093,789**	**4,447,669**	**7,572,453**	**0**		**13,110,593**	**-**	**(8,718,620)**

Village of Scarsdale

General Fund - Revenue Summary

at 1/11/2024

Account	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Revenue								
Real Property Taxes	41,828,469	43,082,753	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	46,510,000
Real Property Tax Items	146,123	427,935	708,818	177,000	0.3%	222,742	227,378	176,000
Interest and Penalty on Taxes	803,714	1,008,716	1,837,809	300,000	0.4%	248,671	350,000	350,000
Sales Tax	3,721,369	4,282,668	4,684,495	3,800,000	5.5%	2,413,975	4,450,000	4,450,000
Non Property Tax Items	775,125	830,291	883,456	735,000	1.1%	460,510	785,000	785,000
Parking Revenue	965,997	1,767,498	1,795,213	1,715,000	2.5%	1,436,969	1,860,000	1,860,000
Parks and Recreation Revenue	915,130	2,311,141	2,730,510	2,938,180	4.2%	1,945,133	2,555,424	2,893,610
Other Departmental Income	305,161	362,727	335,724	269,600	0.4%	190,824	260,200	260,200
Intergovernmental Charges	54,817	54,796	35,068	35,000	0.1%	-	35,000	35,000
Use of Money and Property	586,975	642,128	2,306,464	2,710,000	3.9%	2,219,039	2,920,000	2,920,000
Building Department Revenue	2,364,290	2,771,265	1,973,635	2,230,000	3.2%	1,306,698	2,106,150	2,106,000
Other Licenses and Permits	9,709	17,758	16,299	14,800	0.0%	6,437	11,500	11,500
Fines and Forfeitures	199,169	440,506	657,543	525,250	0.8%	381,272	618,000	618,000
Sale of Property, Other	228,613	53,852	269,409	21,000	0.0%	20,771	30,800	26,000
Misc Local Sources	1,349,507	1,292,610	1,583,665	350,000	0.5%	1,349,132	1,335,500	350,000
Interfund Revenues	455,730	653,613	625,000	625,000	0.9%	615,556	616,000	625,000
Mortgage Tax	2,615,151	3,072,925	2,863,930	2,200,000	3.2%	998,190	1,993,078	1,664,000
Other State Aid	146,152	193,965	189,343	186,000	0.3%	55,517	193,517	186,000
Federal Aid	-	-	986,319	-	0.0%	(1)	-	-
Total Operating Revenue	**57,471,200**	**63,267,145**	**69,153,409**	**65,341,830**		**60,404,049**	**66,880,147**	**65,826,310**

Village of Scarsdale

General Fund - Revenue Summary

at 1/11/2024

Account	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Use of Fund Balance - Net	-	-	-	4,067,500	5.9%	-	1,961,797	-
Total General Fund Revenue	**57,471,200**	**63,267,145**	**69,153,409**	**69,409,330**		**60,404,049**	**68,841,944**	**65,826,310**

General Fund Revenue Summary

Real Property Taxes	41,305,922	43,082,753	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	46,510,000
Other Revenue	15,945,098	20,184,392	24,482,700	18,831,830	27.1%	13,871,435	20,347,547	19,316,310
Use of Fund Balance	-	-	-	4,067,500	5.9%	-	1,961,797	-
Total General Fund Revenue	**57,251,020**	**63,267,145**	**69,153,409**	**69,409,330**		**60,404,049**	**68,841,944**	**65,826,310**

Village of Scarsdale

General Fund - Revenue Summary

at 1/11/2024

Account	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Interest Income								
Interest Earnings	28,996	57,790	1,806,046	2,000,000	2.9%	1,791,330	2,200,000	2,200,000
Total Interest Revenue	**28,996**	**57,790**	**1,806,046**	**2,000,000**	**2.9%**	**1,791,330**	**2,200,000**	**2,200,000**
Clerk Fees								
Clerks Fees Notary Fees		207	200	0		200	200	
Clerks Fees Transcripts		5,850	5,000	0		5,000	5,000	
Marriage Licenses		3,357	2,000	0		1,000	1,000	
Total Clerk Fees		**9,414**	**7,200**	**0**		**6,200**	**6,200**	
Parking Detail								
Parking Permits - Christie Place	165,104	368,006	376,736	360,000	0.5%	335,645	415,000	415,000
Parking Permits - Freightway	214,256	412,451	427,534	430,000	0.6%	411,703	445,000	445,000
Parking Permits - Open Lots	35,772	101,949	133,000	115,000	0.2%	129,785	150,000	150,000
Subtotal - Parking Permits	***415,132***	***882,407***	***937,270***	***905,000***	**1.0%**	***877,134***	***1,010,000***	
Pkg Meter Fees - Street	540,115	723,698	739,924	700,000	1.0%	472,779	700,000	700,000
GDC Christie Place	(6,831)	354	-	-	0.0%	-	-	-
Valet Parking	17,581	161,039	118,019	110,000	0.2%	87,056	150,000	150,000
Total Parking Revenue	**965,997**	**1,767,498**	**1,795,213**	**1,715,000**	3.5%	**1,436,969**	**1,860,000**	**1,860,000**

Village of Scarsdale

General Fund - Revenue Summary

at 1/11/2024

Account	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Recreation Revenue Detail								
Rec Fees Tennis	451,131	521,787	507,170	509,060	0.7%	227,433	500,830	549,680
Rec Fees Day Camp	(697)	875,688	857,548	1,054,310	1.5%	1,034,179	892,270	933,045
Rec Fees Special Events	1,817	3,126	14,170	19,675	0.0%	15,110	16,690	22,000
Rec Fees Platform Tennis	66,068	45,045	26,627	38,720	0.1%	11,667	29,727	31,230
Rec Fees Athletics	271,468	569,177	617,780	636,375	0.9%	395,010	515,714	573,420
Teen Travel Camp	-	-	331,397	342,200	0.5%	3,590	208,400	350,000
Rec Fees Nature Center	83,832	134,140	166,474	140,700	0.2%	98,727	177,004	187,635
Rec Fees ISO Field Usage	21,771	71,848	81,554	85,000	0.1%	86,420	85,000	85,000
Rec Fees Seniors	585	1,503	3,075	3,750	0.0%	3,275	4,075	6,575
Rec Fees Pickleball	-	23,445	83,106	77,575	0.1%	53,218	103,429	125,025
Rec Fees Other Programs	19,154	23,583	39,360	26,815	0.0%	15,405	21,285	29,000
Total Recreation Revenue	**915,130**	**2,269,341**	**2,728,260**	**2,934,180**	4.2%	**1,944,033**	**2,554,424**	**2,892,610**

Village of Scarsdale

General Fund - Revenue Summary

at 1/11/2024

Account	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Building Department Revenue Detail								
Building Permits	1,791,329	2,103,672	1,358,797	1,624,000	2.3%	929,444	1,500,000	1,500,000
Plumbing Permits	72,760	127,250	104,862	100,000	0.1%	60,600	100,000	100,000
Blasting Permits	2,250	1,922	1,760	-	0.0%	150	150	-
Oil Burner Permits	9,683	11,275	6,500	9,000	0.0%	6,400	9,000	9,000
Electrical Permits	53,675	61,900	60,550	60,000	0.1%	32,950	60,000	60,000
Total Building Dept Revenue	**1,929,697**	**2,306,019**	**1,532,469**	**1,793,000**	2.6%	**1,029,544**	**1,669,150**	**1,669,000**
Engineering Department Revenue Detail								
StmwtrMgt/ErosCtl Permits	104,150	145,150	115,200	100,000	0.1%	64,200	100,000	100,000
Street Opening Permits	101,627	88,435	98,975	100,000	0.1%	16,735	100,000	100,000
Special Highway Permits	5,000	7,550	8,350	3,000	0.0%	2,950	3,000	3,000
Tree Removal Permit	18,615	29,240	29,255	34,000	0.0%	6,595	34,000	34,000
Total Engineering Dept Revenue	**229,392**	**270,375**	**251,780**	**237,000**	**0.3%**	**90,480**	**237,000**	**237,000**
Police Department Revenue Detail								
Police Department Fees	5,621	5,647	10,664	5,000	0.0%	9,908	20,000	20,000
Alarm User Permits	205,201	194,870	189,387	200,000	0.3%	186,673	200,000	200,000
Police O/T Reimb	269,227	857,227	1,354,658	300,000	0.4%	1,190,216	1,250,000	300,000
Total Police Dept Revenue	**480,049**	**1,057,745**	**1,554,709**	**505,000**	**0.7%**	**1,386,798**	**1,470,000**	**520,000**

Village of Scarsdale

General Fund - Revenue Summary

at 1/11/2024

Account	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Public Works Department Revenue Detail								
Safety Inspect Fees COs	110,284	111,606	110,391	90,000	0.1%	76,151	90,000	90,000
Public Works Fees	11,700	12,300	12,450	10,000	0.0%	9,600	10,000	10,000
Disposal Site Fees	35,175	69,057	77,055	40,000	0.1%	21,202	40,000	40,000
Snow Removal Chgs Govts	54,817	54,796	35,068	35,000	0.1%	-	35,000	35,000
Total DPW Dept Revenue	**211,976**	**247,758**	**234,965**	**175,000**	**0.3%**	**106,953**	**175,000**	**175,000**
Planning								
Zoning, Appeals Bd Fees	72,935	60,998	35,275	40,000	0.1%	19,582	20,000	20,000
Planning Board Fees	22,600	20,342	24,940	39,400	0.1%	15,636	30,000	30,000
Land Use Notification	9,055	33,693	27,443	15,000	0.0%	17,300	20,000	20,000
Bd Arch Review Fees	17,045	21,397	12,185	15,000	0.0%	10,530	15,000	15,000
Total Planning Revenue	**121,635**	**205,486**	**99,843**	**109,400**	**0.2%**	**63,048**	**85,000**	**85,000**

Village of Scarsdale

General Fund - Expenses by Function

at 1/11/2024

Account	Actual 2019-2020	Actual 2020-2021	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Expenses								
Departments								
Village Court	406,692	350,733	476,503	439,089	0.6%	284,439	457,000	425,540
Village Manager	969,232	894,801	847,588	1,109,027	1.6%	432,621	872,040	912,817
Treasurer	812,794	811,661	785,691	975,745	1.4%	394,307	946,240	781,222
Assessor	514,607	462,538	570,295	619,273	0.9%	208,269	567,374	537,788
Village Clerk	246,167	207,211	267,653	223,810	0.3%	113,754	221,050	213,008
Village Attorney	546,832	455,605	691,275	687,000	1.0%	335,895	687,000	663,600
Human Resources	295,913	305,014	255,040	341,423	0.5%	173,555	258,083	434,340
Public Works	7,197,647	7,420,932	8,300,230	10,244,740	14.8%	4,608,222	9,826,483	10,979,126
Information Technology	631,094	636,939	1,021,398	1,126,470	1.6%	596,968	1,270,500	1,393,691
Police	7,055,281	6,712,505	8,514,679	8,172,010	11.8%	4,988,818	9,058,849	8,536,835
Fire	6,484,159	6,532,679	7,094,821	6,998,968	10.1%	4,214,636	7,036,968	7,364,820
Building and Safety Inspections	664,359	656,316	720,989	842,732	1.2%	495,820	842,732	852,938
Parks and Recreation	2,540,067	1,618,429	3,545,814	4,063,128	5.9%	2,565,167	3,884,368	4,150,725
Planning	287,829	183,393	198,520	261,001	0.4%	85,251	261,001	245,456
Total Department Expenses	**28,652,674**	**27,248,757**	**33,290,496**	**36,104,417**	**52.0%**	**19,497,724**	**36,189,688**	**37,491,906**

Village of Scarsdale

General Fund - Expenses by Function

at 1/11/2024

Account	Actual 2019-2020	Actual 2020-2021	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Non Departmental Items								
Human Services	390,912	403,375	408,790	451,986	0.7%	260,682	449,986	457,000
Employee Benefits	15,317,340	15,409,805	16,981,055	18,434,220	26.6%	12,896,533	18,298,500	19,973,759
Debt	2,749,204	2,369,282	2,315,965	2,309,233	3.3%	1,902,756	2,309,403	2,190,686
Other Expenses	538,113	534,752	556,021	570,000	0.8%	527,606	570,000	625,000
Fund Level Expenses	571,669	708,090	811,791	1,358,000	2.0%	276,681	842,893	1,030,000
Transfers	7,599,471	6,708,116	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	12,776,580
Total Non Departmental Exp	**27,166,709** -	**26,133,420**	**28,290,460**	**33,304,913**	**48.0%**	**27,795,732**	**32,652,256**	**37,053,025**
Total General Fund Expenses	**55,819,382**	**53,382,177**	**61,580,956**	**69,409,330**		**47,293,456**	**68,841,944**	**74,544,931**
General Fund Expense Summary								
Personnel Services	24,052,539	23,239,986	26,236,552	26,642,374	38.4%	16,130,003	27,068,569	27,958,127
Equipment	132,027	79,545	751,849	1,984,024	2.9%	101,832	2,073,437	1,863,636
Contractual/Operational Expenses	5,412,914	4,868,639	7,266,905	8,515,003	12.3%	4,054,176	8,082,668	8,767,143
Special Items	571,669	708,090	811,791	1,358,000	2.0%	276,681	842,893	1,030,000
Debt Principal	1,812,446	1,694,130	1,812,899	1,863,034	2.7%	1,650,444	1,863,034	1,821,689
Debt Interest	936,758	675,152	503,067	446,199	0.6%	252,312	446,369	368,997
Employee Benefits	15,301,560	15,408,518	16,981,055	18,419,222	26.5%	12,896,533	18,283,500	19,958,759
Transfers	7,599,471	6,708,116	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	12,776,580
Total General Fund Expenses	**55,819,382**	**53,382,177**	**61,580,956**	**69,409,330**		**47,293,456**	**68,841,944**	**74,544,931**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Revenue								
1001-0	Real Property Taxes	43,082,753	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	46,510,000
1028-0	Special Assessments	30,938	30,938	31,000	0.0%	30,055	30,005	-
1050-0	Reserve for Delinq Tax	317,486	582,546	50,000	0.1%	80,314	85,000	50,000
1081-0	Payments in Lieu of Taxes	79,511	95,335	96,000	0.1%	112,374	112,373	126,000
1090-0	Int/Pen on Taxes - Village	157,696	324,665	100,000	0.1%	54,135	100,000	100,000
1090-1	Int/Pen on Taxes - Town	851,020	1,513,144	200,000	0.3%	194,536	250,000	250,000
1110-0	Sales Tax Distribution	4,282,668	4,684,495	3,800,000	5.5%	2,413,975	4,450,000	4,450,000
1130-01	Public Utility Tax Elec	181,421	174,660	200,000	0.3%	306,245	400,000	400,000
1130-02	Public Utility Tax Gas	245,369	329,307	150,000	0.2%	-	-	-
1130-03	Public Utility Tax Phone	15,639	13,946	10,000	0.0%	2,639	10,000	10,000
1170-0	Cable TV Franchise Fees	387,862	365,542	375,000	0.5%	151,626	375,000	375,000
1255-02	Clerks Fees Notary Fees	554	207	200	0.0%	170	200	200
1255-03	Clerks Fees Transcripts	6,790	5,850	5,000	0.0%	3,320	5,000	5,000
1520-0	Police Department Fees	5,647	10,664	5,000	0.0%	9,908	20,000	20,000
1540-0	Fire Department Fees	20,344	19,263	10,000	0.0%	7,425	10,000	10,000
1560-0	Safety Inspect Fees COs	111,606	110,391	90,000	0.1%	76,151	90,000	90,000
1710-0	Public Works Fees	12,300	12,450	10,000	0.0%	9,600	10,000	10,000
1720-01	Parking Permits - Christie Place	368,006	376,736	360,000	0.5%	335,645	415,000	415,000

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
1720-02	Parking Permits - Freightway	412,451	427,534	430,000	0.6%	411,703	445,000	445,000
1720-03	Parking Permits - Open Lots	101,949	133,000	115,000	0.2%	129,785	150,000	150,000
1740-01	Pkg Meter Fees - Street	723,698	739,924	700,000	1.0%	472,779	700,000	700,000
1740-04	GDC Christie Place	354	-	-	0.0%	-	-	-
1740-05	Valet Parking	161,039	118,019	110,000	0.2%	87,056	150,000	150,000
2001-01	Rec Fees Tennis	521,787	507,170	509,060	0.7%	227,433	500,830	549,680
2001-02	Rec Fees Day Camp	875,688	857,548	1,054,310	1.5%	1,034,179	892,270	933,045
2001-03	Rec Fees Special Events	3,126	14,170	19,675	0.0%	15,110	16,690	22,000
2001-05	Rec Fees Platform Tennis	45,045	26,627	38,720	0.1%	11,667	29,727	31,230
2001-06	Rec Fees Athletics	569,177	617,780	636,375	0.9%	395,010	515,714	573,420
2001-08	Teen Travel Camp	-	331,397	342,200	0.5%	3,590	208,400	350,000
2001-09	Rec Fees Nature Center	134,140	166,474	140,700	0.2%	98,727	177,004	187,635
2001-10	Rec Fees ISO Field Usage	71,848	81,554	85,000	0.1%	86,420	85,000	85,000
2001-11	Rec Fees Seniors	1,503	3,075	3,750	0.0%	3,275	4,075	6,575
2001-13	Rec Fees Pickleball	83,106	83,106	77,575	0.1%	53,218	103,429	125,025
2009-0	Banner Application	2,250	2,250	4,000	0.0%	1,100	1,000	1,000
2001-12	Rec Fees Other Programs	23,583	39,360	26,815	0.0%	15,405	21,285	29,000
2110-0	Zoning, Appeals Bd Fees	60,998	35,275	40,000	0.1%	19,582	20,000	20,000
2115-0	Planning Board Fees	20,342	24,940	39,400	0.1%	15,636	30,000	30,000
2130-0	Disposal Site Fees	69,057	77,055	40,000	0.1%	21,202	40,000	40,000
2188-0	Land Use Notification	33,693	27,443	15,000	0.0%	17,300	20,000	20,000
2189-0	Bd Arch Review Fees	21,397	12,185	15,000	0.0%	10,530	15,000	15,000
2148-0	Penalties on Arrears	1,734	2,761	2,000	0.0%	2,324	3,000	3,000
2302-01	Snow Removal Chgs Govts	54,796	35,068	35,000	0.1%	-	35,000	35,000

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
2401-0	Interest Earnings	57,790	1,806,046	2,000,000	2.9%	1,791,330	2,200,000	2,200,000
2401-11	Int Earnings Bond Proceed	217	1,084	-	0.0%	-	-	-
2410-0	Rental of Real Property	504,121	412,250	670,000	1.0%	378,529	670,000	670,000
2410-1	Rental - 307 Mamk Rd Prop	80,000	87,083	40,000	0.1%	49,180	50,000	50,000
2501-04	Occupational Lic Peddler	4,455	1,470	2,000	0.0%	1,035	2,000	2,000
2501-05	Occupational Lic Taxi	4,408	4,045	2,800	0.0%	450	500	500
2544-0	Dog Licenses	8,250	7,427	8,000	0.0%	4,187	8,000	8,000
2545-0	Marriage Licenses	-	(23)	-	0.0%	-	-	-
2545-1	Marriage Licenses	645	3,379	2,000	0.0%	765	1,000	1,000
2555-0	Building Permits	2,103,672	1,358,797	1,624,000	2.3%	929,444	1,500,000	1,500,000
2555-01	Stormwater Permits	145,150	115,200	100,000	0.1%	64,200	100,000	100,000
2560-0	Street Opening Permits	88,435	98,975	100,000	0.1%	16,735	100,000	100,000
2565-0	Plumbing Permits	127,250	104,862	100,000	0.1%	60,600	100,000	100,000
2590-0	Alarm User Permits	194,870	189,387	200,000	0.3%	186,673	200,000	200,000
2590-01	Blasting Permits	1,922	1,760	-	0.0%	150	150	-
2590-02	Oil Burner Permits	11,275	6,500	9,000	0.0%	6,400	9,000	9,000
2590-03	Special Highway Permits	7,550	8,350	3,000	0.0%	2,950	3,000	3,000
2590-04	Tree Removal Permit	29,240	29,255	34,000	0.0%	6,595	34,000	34,000
2590-05	Electrical Permits	61,900	60,550	60,000	0.1%	32,950	60,000	60,000
2610-0	Fines Justice Court	418,574	633,972	500,000	0.7%	367,475	600,000	600,000
2610-02	False Alarm Fines	19,390	20,810	23,250	0.0%	11,473	15,000	15,000
2626-0	Forfeiture-Crime Proceeds	808	-	-	0.0%	-	-	-
2651-02	Sale Recycle Alum	13,006	10,658	1,000	0.0%	5,696	6,000	6,000
2651-03	Sale Recycle Glass	491	-	-	0.0%	-	-	-

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
2655-0	Minor Sales	40,355	23,849	20,000	0.0%	10,838	20,000	20,000
2660-0	Sale of Village Property	-	13,948	-	0.0%	-	-	-
2665-0	Sale Equipt Truck & Cars	-	46,475	-	0.0%	-	-	-
2680-0	Worker's Comp Ins Recovry	-	-	-	0.0%	-	-	-
2680-01	Other Insurance Recoveries	-	161,058	-	0.0%	2,009	2,500	-
2690-0	Reimb Damage to Village Property	-	13,421	-	0.0%	2,228	2,300	-
2701-01	Refund Prior Yr Appr Exp	282	239	-	0.0%	310	500	-
2705-0	Gifts & Donations	6,291	5,030	-	0.0%	-	-	-
2770-0	Other Unclassified	43,310	63,570	30,000	0.0%	64,954	60,000	30,000
2770-01	Health Insurance-Reimb	244,679	2,000	-	0.0%	-	-	-
2770-02	Health Ins-Retiree/Cobra	124,360	144,575	-	0.0%	71,793	-	-
2798-0	Police O/T Reimb	857,227	1,354,658	300,000	0.4%	1,190,216	1,250,000	300,000
2799-0	Fire O/T Reimb	13,592	13,592	20,000	0.0%	21,858	25,000	20,000
2801-02	Interfund Rev Pool	-	-	-	0.0%	-	-	-
2801-03	Interfund Rev Water	500,000	500,000	500,000	0.7%	500,000	500,000	500,000
2801-04	Interfund Rev Garage	-	-	-	0.0%	-	-	-
2801-06	Interfund Rev Library	-	-	-	0.0%	-	-	-
3001-0	St Aid Rev Sharing Vill	138,178	138,178	138,000	0.2%	-	138,000	138,000
3001-1	St Aid Rev Sharing Town	48,411	48,411	48,000	0.1%	48,411	48,411	48,000
3005-0	St Aid Mortgage Tax Vill	1,443,253	1,355,960	1,100,000	1.6%	560,668	994,579	832,000
3005-1	St Aid Mortgage Tax Town	-	1,449,623	1,100,000	1.6%	433,606	994,579	832,000
3089-3	St Aid LISWC-C/Enfor-Grnt	-	6,075	-	0.0%	3,914	3,920	-

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
3785-0	Disaster Assist State	-	52,273	-	0.0%	1	-	-
3820-0	St Aid Youth Programs	7,376	-	-	0.0%	7,106	7,106	-
3910-0	St Aid Records Archive	-	2,754	-	0.0%	-	-	-
4089-0	Federal Aid, Other	-	478,088	-	0.0%	-	-	-
4785-0	Federal Aid, Disaster	-	508,231	-	0.0%	(1)	-	-
2838-08	Trans From Agency Fund	153,613	125,000	125,000	0.2%	115,556	116,000	125,000
5031-11	Transfer in Town	1,629,672	-	-	0.0%	-	-	-
9999	Surplus Used	-	-	4,067,500	5.9%	-	1,961,797	-
	Total Revenue	**63,284,388**	**69,153,409**	**69,409,330**	**100%**	**60,404,049**	**68,841,944**	**65,826,310**

Village of Scarsdale

General Fund - Fund Balance

at 1/11/2024

Account	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass
Fund Balance - Beginning Balance	**15,054,719**	**16,332,194**	**14,300,755**	**15,732,387**	**19,821,491**	**24,269,091**	**31,830,960**	**31,830,960**
Add: Revenue	57,239,148	52,973,432	57,251,020	57,475,967	63,267,145	69,153,409	66,880,147	65,826,311
Less: Expenditures	55,961,673	55,004,871	55,819,388	53,386,862	58,819,545	61,591,540	68,841,944	74,544,931
Ending Fund Balance	**16,332,194**	**14,300,755**	**15,732,387**	**19,821,491**	**24,269,091**	**31,830,960**	**29,869,163**	**23,112,340**
	-	-	-					
Unassigned Fund Balance	**8,204,163**	**8,058,156**	**8,359,812**	**11,180,194**	**18,326,509**	**17,310,109**	**19,387,296**	**16,342,270**

Village of Scarsdale

General Fund - Fund Balance

at 1/11/2024

Account	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass
Non Spendable Fund Balance								
Prepaid Expenditures	666,171	693,955	659,311	676,805	6,398	849,013	500,000	500,000
Total Non Spendable	**666,171**	**693,955**	**659,311**	**676,805**	**6,398**	**849,013**	**500,000**	**500,000**
Restricted Fund Balance								
Total Restricted Fund Balance	**-**	**453,443**	**98,070**	**98,885**	**99,143**	**98,070**	**98,070**	**98,070**
Assigned Fund Balance								
Encumbrances	311,860	361,243	272,492	365,899	474,333	831,560	500,000	500,000
Subsequent Years Expenditures	1,023,000	1,023,000	1,023,000	2,580,000	1,600,000	4,067,500	1,961,797	-
Contractual Obligations	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Capital Projects	4,990,000	2,573,958	4,182,708	4,182,708	2,625,708	7,107,708	5,855,000	4,105,000
Retirement Obligations	452,000	452,000	452,000	452,000	452,000	452,000	452,000	452,000
Post Employment Benefit Obligations	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve for Future Tax Increases	-	-	-	-	-	430,000	430,000	430,000
Total Assigned Fund Balance	**7,461,860**	**5,095,201**	**6,615,200**	**8,265,607**	**5,837,041**	**13,573,768**	**9,883,797**	**6,172,000**
Unassigned Fund Balance	**8,204,163**	**8,058,156**	**8,359,812**	**10,780,194**	**18,326,509**	**17,310,109**	**19,387,296**	**16,342,270**
Total Fund Balance	**16,332,194**	**14,300,755**	**15,732,393**	**19,821,491**	**24,269,091**	**31,830,960**	**29,869,163**	**23,112,340**

Village of Scarsdale

General Fund - Fund Balance

at 1/11/2024

Account	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass
Detail of Assigned Fund Balance for Capital Projects								
Cayuga Pond Drainage	350,000	252,708	252,708	252,708	252,708	252,708	-	-
Equipment and Other	2,935,000	616,250	-	-	-	-	-	-
Hutchinson River Drainage	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Library Debt	200,000	100,000	100,000	100,000	-	-	-	-
Village Hall HVAC	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Heathcote Road Bridge	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-
Girl Scout House	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Assigned for Catch Up Paving						5,250,000	5,250,000	3,500,000
Village wide stormwater improvements	-	-	-	-	-	-	-	-
COVID 19 Reserve	-	-	2,225,000	2,225,000	768,000	-	-	-
Total Assigned Fund Balance for Capital Projects	**4,990,000**	**2,573,958**	**4,182,708**	**4,182,708**	**2,625,708**	**7,107,708**	**5,855,000**	**4,105,000**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2020-2021	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Village Court - Summary by Expenditure Group								
	Personnel	310,138	399,081	380,589	0.5%	250,901	397,000	362,540
	Equipment	-	-	-	0.0%	-	-	-
	Contractual	40,595	77,421	58,500	0.1%	33,538	60,000	63,000
Total Village Court		**350,733**	**476,503**	**439,089**	**0.6%**	**284,439**	**457,000**	**425,540**
Village Court - Summary by Division Code								
	Administration	240,445	436,367	439,089	0.6%	284,439	457,000	425,540
	Justice	110,288	40,135	-	0.0%	-	-	-
Total Village Court		**350,733**	**476,503**	**439,089**	**0.6%**	**284,439**	**457,000**	**425,540**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Village Manager - Summary by Expenditure Group								
Personnel		996,294	625,826	833,687	1.2%	333,098	615,440	720,387
Equipment		-	19,284	38,900	0.1%	(19,000)	37,400	-
Contractual		142,816	202,478	236,440	0.3%	118,523	219,200	192,430
Total Village Manager		**1,139,110**	**847,588**	**1,109,027**	**1.6%**	**432,621**	**872,040**	**912,817**
Village Manager - Summary by Division Code								
Administration		737,637	634,559	841,160	1.2%	344,668	687,100	755,377
Alarm		2,700	-	-	0.0%	-	-	-
Cable		6,332	-	-	0.0%	-	-	-
Purchasing		111,508	-	-	0.0%	-	-	-
Parking		280,933	213,030	267,867	0.4%	87,953	184,940	156,440
Total Village Manager		**1,139,110**	**847,588**	**1,109,027**	**1.6%**	**432,621**	**872,040**	**911,817**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Treasurer - Summary by Expenditure Group								
	Personnel	635,997	631,055	672,745	1.0%	368,267	649,740	649,722
	Equipment	-	2,365	166,000	0.2%	-	166,000	-
	Contractual	130,955	152,271	137,000	0.2%	26,040	130,500	131,500
Total Treasurer		**766,952**	**785,691**	**975,745**	**1.4%**	**394,307**	**946,240**	**781,222**
Treasurer - Summary by Division Code								
	Accounts Payable	96,041	107,052	89,587	0.1%	34,726	85,587	83,086
	Administration	372,255	422,874	598,450	0.9%	253,540	600,950	437,082
	Payroll	94,686	85,446	83,342	0.1%	50,259	83,342	85,015
	Tax	125,038	88,800	127,755	0.2%	6,917	97,750	98,371
	Water	78,932	81,521	76,611	0.1%	48,865	78,611	77,668
Total Treasurer		**766,952**	**785,691**	**975,745**	**1.4%**	**394,307**	**946,240**	**781,222**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Assessor - Summary by Expenditure Group								
	Personnel	431,930	444,114	450,083	0.6%	259,854	443,084	447,788
	Equipment	-	51,600	35,000	0.1%	(51,600)	35,000	-
	Contractual	119,027	74,581	134,190	0.2%	16	89,290	90,000
Total Assessor		**550,957**	**570,295**	**619,273**	**0.9%**	**208,269**	**567,374**	**537,788**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Village Clerk - Summary by Expenditure Group								
	Personnel	203,256	198,909	137,285	0.2%	82,472	137,285	152,183
	Equipment	-	20,000	40,000	0.1%	-	25,000	-
	Contractual	34,929	48,745	46,525	0.1%	31,282	58,765	60,825
Total Village Clerk		**238,186**	**267,653**	**223,810**	**0.3%**	**113,754**	**221,050**	**213,008**
Village Clerk - Summary by Division Code								
	Administration	214,955	248,780	205,310	0.3%	94,314	201,610	192,008
	Elections	18,324	18,873	18,500	0.0%	19,440	19,440	21,000
	Parking	4,907	-	-	0.0%	-	-	-
Total Village Clerk		**238,186**	**267,653**	**223,810**	**0.3%**	**113,754**	**221,050**	**213,008**
		-	**-**	**-**		**-**	**-**	

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Village Attorney - Summary by Expenditure Group								
	Personnel	-	-	-	0.00%	-	-	-
	Contractual	687,762	691,275	687,000	0.99%	335,895	687,000	663,600
Total Village Attorney		**687,762**	**691,275**	**687,000**	**0.99%**	**335,895**	**687,000**	**663,600**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Information Technology - Summary by Expenditure Group								
	Personnel	231,420	178,118	75,656	0.1%	55,798	100,000	239,497
	Equipment	40,691	74,829	20,000	0.0%	4,017	20,000	14,000
	Contractual	551,070	768,451	1,030,814	1.5%	537,154	1,150,500	1,140,194
Total Information Technology		**823,181**	**1,021,398**	**1,126,470**	**1.6%**	**596,968**	**1,270,500**	**1,393,691**
Information Technology - Summary by Division Code								
	Administration	75,564	51,568	4,500	0.0%	424	4,500	79,801
	Hardware	291,805	329,190	466,828	0.7%	141,531	364,000	388,248
	Software	455,812	640,640	655,142	0.9%	455,014	902,000	925,642
Total Information Technology		**823,181**	**1,021,398**	**1,126,470**	**1.6%**	**596,968**	**1,270,500**	**1,393,691**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Human Resources - Summary by Expenditure Group								
	Personnel	229,305	190,550	227,740	0.3%	149,933	200,000	323,240
	Contractual	126,026	64,490	113,683	0.2%	23,622	58,083	111,100
Total Human Resources		**355,331**	**255,040**	**341,423**	**0.5%**	**173,555**	**258,083**	**434,340**
Human Resources - Summary by Division Code								
	Personnel	229,222	191,252	341,423	0.5%	135,550	258,083	434,340
	Risk	126,109	63,788	-	0.0%	38,005	-	-
Total Human Resources		**355,331**	**255,040**	**341,423**	**0.5%**	**173,555**	**258,083**	**434,340**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Planning - Summary by Expenditure Group								
	Personnel	199,720	155,215	225,601	0.33%	121,494	225,601	210,061
	Contractual	34,129	43,304	35,400	0.05%	(36,244)	35,400	35,395
Total Planning		**233,849**	**198,520**	**261,001**	**0.38%**	**85,251**	**261,001**	**245,456**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Public Works - Summary by Expenditure Group								
	Personnel	5,837,575	5,903,019	6,558,140	9.4%	3,728,852	6,340,133	7,039,890
	Equipment	34,658	307,225	1,263,500	1.8%	27,641	1,263,500	1,439,636
	Contractual	1,991,700	2,089,986	2,423,100	3.5%	851,729	2,222,850	2,499,600
Total Public Works		**7,863,933**	**8,300,230**	**10,244,740**	**14.8%**	**4,608,222**	**9,826,483**	**10,979,126**
Public Works - Summary by Division Code								
	Administration	514,541	839,609	1,791,995	2.6%	352,457	1,766,745	2,017,205
	Engineering	393,217	434,111	552,812	0.8%	180,874	552,812	588,372
	Facilities	1,539,205	1,650,306	1,787,561	2.6%	938,854	1,564,653	1,899,185
	Highway	2,828,900	2,800,473	3,372,204	4.9%	1,512,129	3,202,104	3,533,326
	Sanitation	2,588,072	2,575,729	2,740,169	3.9%	1,623,909	2,740,169	2,941,038
Total Public Works		**7,863,933**	**8,300,230**	**10,244,740**	**14.8%**	**4,608,222**	**9,826,483**	**10,979,126**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Police - Summary by Expenditure Group								
	Personnel	7,309,651	8,199,765	7,720,986	11.1%	4,906,177	8,615,825	7,935,435
	Equipment	19,926	127,655	172,024	0.2%	(32,353)	172,024	289,500
	Contractual	168,186	187,260	279,000	0.4%	114,994	271,000	311,900
Total Police		**7,497,763**	**8,514,679**	**8,172,010**	**11.8%**	**4,988,818**	**9,058,849**	**8,536,835**
Police - Summary by Division Code								
	Administration	462,352	464,695	516,031	0.7%	272,805	514,531	514,913
	Investigations	640,384	675,516	713,126	1.0%	357,308	658,819	672,986
	Patrol	6,060,560	7,024,759	6,319,025	9.1%	4,094,318	7,468,525	6,911,595
	Support	334,467	349,710	623,828	0.9%	264,386	416,974	437,342
Total Police		**7,497,763**	**8,514,679**	**8,172,010**	**11.8%**	**4,988,818**	**9,058,849**	**8,536,835**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Fire - Summary by Expenditure Group								
Personnel		6,893,755	6,651,522	6,460,235	9.3%	3,964,570	6,459,235	6,849,649
Equipment		54,293	142,495	93,000	0.1%	45,816	188,000	81,000
Contractual		366,155	300,804	445,733	0.6%	204,250	389,733	434,171
Total Fire		**7,314,203**	**7,094,821**	**6,998,968**	**10.1%**	**4,214,636**	**7,036,968**	**7,364,820**
Fire - Summary by Division Code								
Administration		412,833	318,563	324,085	0.5%	195,854	338,335	331,728
Records		76,986	71,386	75,479	0.1%	41,645	72,229	74,953
Scheduling		112,756	170,244	147,104	0.2%	98,679	145,354	154,873
Suppression		6,389,113	6,144,528	6,000,964	8.6%	3,617,042	6,048,464	6,378,223
Training		230,411	300,173	287,353	0.4%	188,468	282,103	295,123
FireVolunteers		92,104	89,927	163,983	0.2%	72,948	150,483	129,921
Total Fire		**7,314,203**	**7,094,821**	**6,998,968**	**10.1%**	**4,214,636**	**7,036,968**	**7,364,820**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Building and Safety Inspections - Summary by Expenditure Group								
Personnel		697,030	713,827	773,732	1.1%	446,999	773,732	825,438
Equipment		106	2,676	48,000	0.1%	44,600	48,000	-
Contractual		17,937	4,486	21,000	0.0%	4,221	21,000	27,500
Total Building and Safety Inspections		**715,073**	**720,989**	**842,732**	**1.2%**	**495,820**	**842,732**	**852,938**
Building and Safety Inspections - Summary by Division Code								
Administration		199,614	191,516	257,685	0.4%	163,569	257,685	218,467
BAR		79,711	85,378	93,450	0.1%	51,680	93,450	94,082
Board		19,706	20,282	20,156	0.0%	12,357	20,156	20,635
Inspections		194,723	200,998	250,751	0.4%	134,947	250,751	298,172
Plan Review		110,064	104,790	102,692	0.1%	61,916	102,692	102,250
Permit		111,255	118,026	117,998	0.2%	71,351	117,998	119,332
Total Building and Safety Inspections		**715,073**	**720,989**	**842,732**	**1.2%**	**495,820**	**842,732**	**852,938**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Parks, Recreation and Conservation - Summary by Expenditure Group								
	Personnel	1,785,726	1,946,381	2,125,894	3.1%	1,461,589	2,111,494	2,202,297
	Equipment	1,098	3,720	109,100	0.2%	82,710	118,513	39,500
	Contractual	1,310,343	1,595,714	1,828,134	2.6%	1,020,868	1,654,361	1,908,928
Total Parks, Recreation and Conservation		**3,097,167**	**3,545,814**	**4,063,128**	**5.9%**	**2,565,167**	**3,884,368**	**4,150,725**
Parks, Recreation and Conservation - Summary by Division Code								
	Administration	700,578	727,400	752,616	1.1%	456,492	732,118	754,069
	Day Camp	626,932	674,964	720,850	1.0%	670,227	721,351	735,500
	Soccer Camp	12,348	11,165	12,000	0.0%	17,304	17,304	18,000
	Sports Camp	37,248	30,263	31,000	0.0%	21,225	26,167	27,000
	Travel Camp	65,375	197,268	294,000	0.4%	126,341	185,532	296,000
	Nature Center Maintenance	14,625	29,732	28,500	0.0%	5,294	28,500	33,000
	Nature Center Programs	102,215	154,346	166,250	0.2%	84,253	182,050	209,926
	Playground Maintenance	517,327	598,892	768,083	1.1%	449,200	768,854	724,392
	Athletic	419,699	415,907	451,540	0.7%	263,332	380,483	420,918
	Culture	18,000	18,000	27,000	0.0%	22,739	23,900	28,940
	Recreation - Other	119,519	172,063	218,274	0.3%	123,384	217,098	262,845
	Seniors	11,450	10,601	70,440	0.1%	20,003	56,840	74,100
	Tennis	451,851	505,215	522,575	0.8%	305,373	544,171	566,035
Total Parks, Recreation and Conservation		**3,097,167**	**3,545,814**	**4,063,128**	**5.9%**	**2,565,167**	**3,884,368**	**4,150,725**

Village of Scarsdale

General Fund - Account Detail

at 1/11/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Non Departmental - Summary by Division Code								
Human Services		369,496	408,790	451,986	0.7%	260,682	449,986	457,000
Employee Benefits		16,012,821	16,981,055	18,434,222	26.6%	12,896,533	18,298,500	19,973,759
Debt		2,330,685	2,315,965	2,309,233	3.3%	1,902,756	2,309,403	2,190,686
Other Expenses		518,969	556,021	570,000	0.8%	527,606	570,000	625,000
Fund Level Expenses		591,170	811,791	1,348,000	1.9%	276,681	832,893	1,020,000
Transfers		7,291,324	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	12,776,580
Total Non Departmental Expense		**27,114,464**	**28,290,460**	**33,294,915**	**48.0%**	**27,795,732**	**32,642,256**	**37,043,025**
Non Departmental - Summary by Expenditure Group								
Other		375,516	408,790	666,986	1.0%	260,682	464,986	472,000
Special Items		1,110,139	1,367,812	1,918,000	2.8%	804,287	1,402,893	1,645,000
Debt - Principal		1,773,588	1,812,899	1,863,034	2.7%	1,650,444	1,863,034	1,821,689
Debt - Interest		557,097	503,067	446,199	0.6%	252,312	446,369	368,997
Benefits		16,006,801	16,981,055	18,219,222	26.2%	12,896,533	18,283,500	19,958,759
Transfers		7,291,324	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	12,776,580
Total Non Departmental Expense		**27,114,464**	**28,290,460**	**33,294,915**	**48.0%**	**27,795,732**	**32,642,256**	**37,043,025**

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Non Departmental - Detail by Line Item - A-9990								
Human Services								
HUMSV-ADULT-400 490	Senior Outreach - Adult	26,626	56,995	59,104	0.1%	29,552	59,104	60,300
HUMSV-MEALS-400 493	Meals on Wheels	9,000	9,000	12,000	0.0%	12,000	12,000	12,000
HUMSV-SVAC 400-411	Fuel, Light & Power	23,897	33,320	32,000	0.0%	14,110	32,000	32,000
HUMSV-SVAC 400-432	First Aid Supplies	-	-	2,000	0.0%	-	-	-
HUMSV-SVAC 400-453	Telephone	3,192	2,538	2,700	0.0%	1,872	2,700	2,700
HUMSV-SVAC 400-483	Care of Grounds	2,924	3,306	5,000	0.0%	2,131	5,000	5,000
HUMSV-SVAC 400-499	Contractual Expense	17,796	50,000	50,000	0.1%	59,640	50,000	50,000
HUMSV-YOUTH-400 499	Contractual Expense - Youth	286,062	253,631	289,182	0.4%	141,378	289,182	295,000
	Total Human Services	**369,496**	**408,790**	**451,986**	**0.7%**	**260,682**	**449,986**	**457,000**
Employee Benefits								
SPCL-BENEF-800 9010	State Retirement ERS	1,525,502	1,384,959	1,460,000	2.1%	1,205,515	1,460,000	1,657,682
SPCL-BENEF-800 9015	State Ret Pol/Fire	3,083,445	3,521,930	3,550,000	5.1%	3,005,587	3,550,000	4,185,000
SPCL-BENEF-800 9030	Social Security	1,711,390	1,831,242	2,296,722	3.3%	1,196,725	2,296,000	2,335,878
SPCL-BENEF-800 9040	Workers Compensation	389,885	347,237	425,000	0.6%	344,702	475,000	475,000
SPCL-BENEF-800 9040-.1	Workers Compensation Claims	502,947	339,217	425,000	0.6%	132,455	425,000	425,000
SPCL-BENEF-800 9045	Life Insurance	14,408	15,779	25,000	0.0%	14,510	40,000	25,199
SPCL-BENEF-800 9050	Unemployment Insurance	17,523	28,639	30,000	0.0%	15,836	30,000	30,000
SPCL-BENEF-800 9055	Dental Insurance	204,728	223,751	225,000	0.3%	150,031	225,000	225,000
SPCL-BENEF-800 9060	Health Insurance	8,556,974	9,288,301	9,782,500	14.1%	6,831,173	9,782,500	10,600,000
SPCL-BENEF-800 9070	Compensated Absences P/Y	-	-	200,000	0.3%	-	-	-
SPCL-CELB-400 499	Contractual Expense	6,020	-	15,000	0.0%	-	15,000	15,000
	Total Employee Benefits	**16,012,821**	**16,981,055**	**18,434,222**	**26.6%**	**12,896,533**	**18,298,500**	**19,973,759**

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Debt								
SPCL-DEBT-600 9710	Serial Bonds	1,708,588	1,747,899	1,798,034	2.6%	1,650,444	1,798,034	1,751,689
SPCL-DEBT-600 9720	EFC Bond	65,000	65,000	65,000	0.1%	-	65,000	70,000
SPCL-DEBT-700 9711	Interest on Serial Bonds	536,764	483,401	417,259	0.6%	242,842	417,429	350,439
SPCL-DEBT-700 9721	EFC Interest	20,332	19,666	18,940	0.0%	9,470	18,940	18,558
SPCL-DEBT-700 9731	Interest on BANS	-	-	10,000	0.0%	-	10,000	-
	Total Debt	**2,330,685**	**2,315,965**	**2,309,233**	**3.3%**	**1,902,756**	**2,309,403**	**2,190,686**
Other Expenses								
SPCL-SPCL-400 451	Insurance	475,442	515,718	520,000	0.7%	511,357	520,000	575,000
SPCL-SPCL-400 453	Telephone	43,527	40,302	50,000	0.1%	16,249	50,000	50,000
	Total Other Expenses	**518,969**	**556,021**	**570,000**	**0.8%**	**527,606**	**570,000**	**625,000**
Fund Level Expenses								
SPCL-SPCL-500 1920	Municipal Assoc Dues	6,692	8,993	5,000	0.0%	3,396	5,000	5,000
SPCL-SPCL-500 1921	Unallocated	15,755	43,363	25,000	0.0%	246,155	260,000	40,000
SPCL-SPCL-500 1930	Judgements and Claims	-	22,190	-	0.0%	-	100,000	100,000
SPCL-SPCL-500 1950	Taxes on Village Property	104,474	126,883	160,000	0.2%	158	135,000	135,000
SPCL-SPCL-500 1964	Refund Real Property Tax	147,176	3,901	200,000	0.3%	-	2,000	100,000
SPCL-SPCL-500 1980	Reserve for Uncoll Tax	230,564	216,695	150,000	0.2%	-	150,000	150,000
SPCL-SPCL-500 1980-.4	Pymt MTA Payroll Tax	86,509	87,293	90,000	0.1%	26,972	90,000	90,000
SPCL-SPCL-500 1990	Contingent Account	-	-	318,000	0.5%	-	-	-
SPCL-SPCL-500 1991	Contingent Account	-	300,000	400,000	0.6%	-	90,893	400,000
SPCL-SPCL-500 8685-.0	Plan/Manage Dev-Frtway	-	2,473	-	0.0%	-	-	-
Total Fund Level Expenses		**591,170**	**811,791**	**1,348,000**	**1.9%**	**276,681**	**832,893**	**1,020,000**

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Transfers								
TRNFR-TRNFR-950 9512	Trans to Library Fund	4,051,016	3,095,000	4,511,000	6.5%	4,511,000	4,511,000	4,725,439
TRNFR-TRNFR-950 9514	To Internal Svce Cen/Gar	1,851,687	1,900,000	2,172,000	3.1%	2,172,000	2,172,000	2,519,000
TRNFR-TRNFR-950 9550	Trans to Capital Fund	1,388,621	2,221,838	3,498,474	5.0%	5,248,474	3,498,474	5,532,141
	Total Transfers	**7,291,324**	**7,216,838**	**10,181,474**	**14.7%**	**11,931,474**	**10,181,474**	**12,776,580**
Total Non Departmental Expenses		**27,114,464**	**28,290,460**	**33,294,915**	**48.0%**	**27,795,732**	**32,642,256**	**37,043,025**

Village of Scarsdale

2024-2025 Budget - NYS Tax Cap and Tax Rate Detail

at 11/03/2023

				No Change in Tax Levy	Max Allowable
	2021/2022	**2022/2023**	**2023/2024**	**2024/2025**	**2024/2025**
Tax Levy Limit	**43,700,938**	**45,084,628**	**46,327,893**	**48,168,300**	**48,168,300**
Actual/ Maximum Allowable Tax Levy Increase	**1.26%**	**3.17%**	**2.76%**	**3.97%**	**3.97%**
Current Year Actual/Proposed Tax Levy	**43,060,000**	**44,655,000**	**46,510,000**	**46,510,000**	**48,168,300**
Tax Levy Increase in Dollars	**1,250,145**	**1,595,000**	**1,855,000**	**1,855,000**	**3,513,300**
Actual/Maximum Allowable Tax Levy Increase	**2.99%**	**3.70%**	**4.15%**	**0.00%**	**3.57%**
Current Year Allowable Tax Levy Increase	**1,891,083**	**2,024,628**	**1,672,893**	**1,658,300**	**1,658,300**
Difference In Tax Levy from Prior Year	***1,250,145***	***1,595,000***	***1,855,000***	**-**	***1,658,300***
Difference Between Tax Levy Limit and Actual/Proposed	640,938	429,628	(182,107)	1,658,300	-
Tax Cap Compliant	**Yes**	**Yes**	**No**	**Yes**	**Yes**

Village of Scarsdale

2024-2025 Budget Worksheet - Tax Rate Calculation

at 11/03/2023

				No Change in Tax Levy	Max Allowable
	2021/2022	**2022/2023**	**2023/2024**	**2024/2025**	**2024/2025**
Total Village Assessed Valuation	8,952,181,679	9,014,859,300	9,100,800,000	9,165,163,460	9,165,163,460
Actual/Proposed Tax Rate	**4.8100**	**4.9535**	**5.1105**	**5.0747**	**5.2556**
Difference from Prior Year	*$ 0.10*	*$ 0.14*	*$ 0.16*	*$ (0.04)*	*$ 0.15*
Average Assessed Value	1,510,000	1,510,000	1,510,000	1,510,000	1,510,000
Village Taxes on Average Assed Value Property	**$ 7,263.10**	**$ 7,479.77**	**$ 7,716.91**	**$ 7,662.72**	**$ 7,935.93**
Increase from Prior Year	*$ 151.75*	*$ 216.67*	*$ 237.15*	*$ (54.19)*	*$ 219.02*
Percentage Increase from Prior Year	*2.13%*	*2.98%*	*3.17%*	*-0.70%*	*2.84%*
Updated Average Assessed Value	1,597,000	1,597,000	1,597,000	1,597,000	1,597,000
Village Taxes on Average Assed Value Property	**$ 7,681.57**	**$ 7,910.72**	**$ 8,161.53**	**$ 8,104.22**	**$ 8,393.17**
Increase from Prior Year	*$ 160.50*	*$ 229.15*	*$ 250.81*	*$ (57.32)*	*$ 231.64*
Percentage Increase from Prior Year	*2.13%*	*2.98%*	*3.17%*	*2.45%*	*2.84%*
Typical Assessed Value	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Village Taxes on Average Assed Value Property	**$ 6,253.00**	**$ 6,439.53**	**$ 6,643.70**	**$ 6,597.05**	**$ 6,832.26**
Increase from Prior Year	*$ 130.65*	*$ 186.53*	*$ 204.17*	*$ (46.66)*	*$ 188.56*
Percentage Increase from Prior Year	*2.13%*	*2.98%*	*3.17%*	*-0.70%*	*2.84%*

Village of Scarsdale
Capital Request - Requests by Department
at 1/11/2024

Department	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
Administration	Repainting of Heathcote Road Bridge over Heathcote Bypass	1,255,000				
	Popham Road Re-Configuration	334,100	916,176	892,176	593,549	
Total Administration		**1,589,100**	**916,176**	**892,176**	**593,549**	**-**
Fire Department	Engine 55 Replacement				1,500,000	
Total Fire Department		**-**	**-**	**-**	**1,500,000**	**-**
Parks	Crossway Field - Playground Renovation				150,000	
	Crossway Field Comfort Station Renovation		50,000	200,000		
	Corell Park - Playground Renovation		100,000			
	Aspen Park Playground Renovation			100,000		
	Crossway Field Improvements	150,000				
	Crossway Tennis Courts - Repair Depressions, Fill Cracks and Resurface	100,000				
	High School Tennis Court - Crack Repairs and Resurfacing		75,000			
Total Parks		**250,000**	**225,000**	**300,000**	**150,000**	**-**
Planning	Crane Road Traffic Safety		150,000	2,093,000		
	Village Center Placemaking Project		1,275,000	1,275,000	1,275,000	1,147,500
Total Planning		**-**	**1,425,000**	**3,368,000**	**1,275,000**	**1,147,500**
Public Works	Rutherford Hall Soffit Repairs and Reconstruction	70,000				
	Village Hall Roof		150,000			
	Village Hall Security Upgrades - Phase II	100,000				
	Pool Complex Project	1,100,000	37,000,000			
	Crossway Firehouse Renovation		200,000	1,750,000		
	Village Hall Electrical Service Upgrade		230,000			
	Village Hall Generator		270,000			
	Portable Trailer Mounted Generator		275,000			
	Village Hall Building Improvements		30,000	590,000		
	Village Hall HVAC Upgrades and Replacements	560,000	50,000			
	Christie Place Parking Garage Security System - Cameras		30,000			

Department	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
	Conversion of Garage to Snow Truck Wash Bay and Stormwater quality improvements		125,000			
	Electric Garbage Truck to Replace Yard Trucks	788,000				
Total Public Works		**2,618,000**	**38,360,000**	**2,340,000**	**-**	**-**
Recreation Administratio	Parks and Recreation Master Plan					100,000
Total Recreation Administration		**-**	**-**	**-**	**-**	**100,000**
Street Lights	LED Holiday Lights	40,000				
Total Street Lights		**40,000**	**-**	**-**	**-**	**-**
Street Maintenance	Pavement Maintenance Equipment - Crack Sealing	130,000				
Total Street Maintenance		**130,000**	**-**	**-**	**-**	**-**
Village Engineer	Replacement of Traffic Signal at Mamaroneck Road and Murray Hill Road		75,000	500,000		
	Storm Drainage – Pipe Lining Program	150,000	157,500	165,375	173,644	182,325
	Storm Drainage – Drainage Improvements	100,000	100,000	100,000	100,000	100,000
	Storm Drainage – Cleaning and CCTV Inspection	75,000	75,000	75,000	75,000	75,000
	Sanitary Sewer – SSES/CMOM Study and Program Capital		2,950,000		2,095,000	
	Sanitary Sewer – Sewer System Cleaning, CCTV Inspection, Cured in Place Pipe Lining and Other Rehabilitation	350,000	350,000	350,000	350,000	350,000
	Highway Improvements – Priority Curb Program	60,000	63,000	66,150	69,458	72,930
	Highway Improvements - Sidewalk and Pathway Restoration	185,000	194,250	203,963	214,160	224,869
	Highway Improvements - Road Resurfacing Program	3,500,000	3,543,252	1,838,462	1,886,037	1,935,991
	Public Buildings - Freightway Garage Renovation Design/Bid/Construction	700,500	555,000	916,000	820,000	550,000
	Village wide stormwater improvements	1,714,000	5,456,000	6,300,000		
	Land Improvements – Paving of Village Hall Parking Lot	260,000				
Total Village Engineer		**7,094,500**	**13,519,002**	**10,514,950**	**5,783,299**	**3,491,115**
Total Departments		**11,721,600**	**54,445,178**	**17,415,126**	**9,301,848**	**4,738,615**

Village of Scarsdale
Capital Request - Listing by Funding Sources
at 1/11/2024

Funding Source	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
Debt Issuance	Engine 55 Replacement				1,500,000	
	Pool Complex Project		37,000,000			
	Sanitary Sewer – SSES/CMOM Study and Program Capital Repairs		2,950,000		2,950,000	
	Public Buildings - Freightway Garage Renovation Design/Bid/Construction	700,500	555,000	916,000	820,000	550,000
	Village wide stormwater improvements	1,714,000	5,456,000	6,300,000		
	Electric Garbage Truck to Replace Yard Trucks	788,000				
	Crane Road Traffic Safety			2,093,000		
	Village Center Placemaking Project		1,275,000	1,275,000	1,275,000	1,147,500
Total Debt Issuance		**3,202,500**	**47,236,000**	**10,584,000**	**6,545,000**	**1,697,500**
General Fund	LED Holiday Lights	40,000				
	Replacement of Traffic Signal at Mamaroneck Road and Murray Hill Road		75,000	500,000		
	Repainting of Heathcote Road Bridge over Heathcote Bypass	1,255,000				
	Pavement Maintenance Equipment - Crack Sealing	130,000				
	Rutherford Hall Soffit Repairs and Reconstruction	70,000				
	Village Hall Roof		150,000			
	Village Hall Security Upgrades - Phase II	100,000				
	Pool Complex Project	1,100,000				
	Popham Road Re-Configuration	334,100	916,176	892,176	593,549	
	Crossway Firehouse Renovation		200,000	1,750,000		
	Storm Drainage – Pipe Lining Program	150,000	157,500	165,375	173,644	182,325
	Storm Drainage – Drainage Improvements	100,000	100,000	100,000	100,000	100,000
	Storm Drainage – Cleaning and CCTV Inspection	75,000	75,000	75,000	75,000	75,000
	Village Hall Electrical Service Upgrade		230,000			
	Village Hall Generator		270,000			
	Portable Trailer Mounted Generator		275,000			
	Highway Improvements – Priority Curb Program	60,000	63,000	66,150	69,458	72,930
	Highway Improvements - Sidewalk and Pathway Restoration	185,000	194,250	203,963	214,160	224,869
	Highway Improvements - Road Resurfacing Program	863,041	906,293	951,503	999,078	1,049,032
	Village Hall Building Improvements		30,000	590,000	-	

Funding Source	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
	Village Hall HVAC Upgrades and Replacements	560,000	50,000			
	Christie Place Parking Garage Security System - Cameras	-	30,000	-	-	-
	Conversion of Garage to Snow Truck Wash Bay and Stormwater quality improvements		125,000			
	Land Improvements – Paving of Village Hall Parking Lot	260,000				
	Crossway Field Comfort Station Renovation		50,000	50,000		
	Parks and Recreation Master Plan					100,000
	Crossway Field Improvements	150,000				
	Crossway Tennis Courts - Repair Depressions, Fill Cracks and Resurface	100,000				
	Crane Road Traffic Safety		150,000			
Total General Fund		**5,532,141**	**4,047,219**	**5,344,167**	**2,224,889**	**1,804,156**
Restricted Fund Balance	Highway Improvements - Road Resurfacing Program	1,750,000	1,750,000			
Total Restricted Fund Balance		**1,750,000**	**1,750,000**	**-**	**-**	**-**
Sewer Fund	Sanitary Sewer – SSES/CMOM Study and Program Capital Repairs		-			
	Sanitary Sewer – Sewer System Cleaning, CCTV Inspection, Cured in Place Pipe Lining and Other Rehabilitation	350,000	350,000	350,000	350,000	350,000
Total Sewer Fund		**350,000**	**350,000**	**350,000**	**350,000**	**350,000**
State Aid	Highway Improvements - Road Resurfacing Program	886,959	886,959	886,959	886,959	886,959
Total State Aid		**886,959**	**886,959**	**886,959**	**886,959**	**886,959**
Trust Accounts	Crossway Field - Playground Renovation				150,000	
	Crossway Field Comfort Station Renovation			150,000		
	Corell Park - Playground Renovation		100,000			
	Aspen Park Playground Renovation	100,000				
	High School Tennis Court - Crack Repairs and Resurfacing		75,000			
Total Trust Accounts		**100,000**	**175,000**	**150,000**	**150,000**	**-**
Total Funding Sources		**11,821,600**	**54,445,178**	**17,315,126**	**10,156,848**	**4,738,615**

Village of Scarsdale

Pool Fund - Summary of Revenue and Expenses

at 1/11/2024

Account	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2022-2023 Amended Budget	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Revenue Summary									
Charges for Services	424,482	1,319,540	1,305,671	1,469,400	100.0%	1,469,400	1,409,556	1,412,500	1,597,035
Use of Money and Property	130	19	149	100	0.0%	100	107	100	-
Total Operating Revneue	**424,611**	**1,319,560**	**1,305,820**	**1,469,500**		**1,469,500**	**1,409,663**	**1,412,600**	**1,597,035**
Expense Summary									
Personnal Services	316,662	533,264	591,402	753,050	51.2%	753,050	562,158	648,379	845,985
Equipment	19,477	8,937	4,917	40,000	2.7%	40,000	7,386	40,000	7,500
Operational Expenses	320,145	411,998	571,795	593,450	40.4%	595,264	323,941	646,221	664,550
Special Items	31,155	24,821	25,984	14,000	1.0%	14,000	1,606	9,000	9,000
Employee Benefits	47,383	62,165	61,948	69,000	4.7%	69,000	62,690	69,000	70,000
Transfers	4,650	-	-	-	0.0%	-	-	-	-
Total Expenses	**739,472**	**1,041,185**	**1,256,045**	**1,469,500**	**-**	**1,471,314**	**957,781**	**1,412,600**	**1,597,035**
Excess(Deficiency) of Revenue Over Expenses	**(314,860)**	**278,374**	**49,775**	**-**	**-**	**(1,814)**	**451,882**	**-**	**-**
Use of Fund Balance	-	-	-	-	0.0%	-	-	-	-
Net Change in Fund Balance	**(314,860)**	**278,374**	**49,775**	**-**		**(1,814)**	**451,882**	**-**	**-**

Village of Scarsdale

Pool Fund - Fund Balance

at 1/11/2024

Account	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass
Fund Balance - Beginning Balance	**974,375**	**919,475**	**669,605**	**502,728**	**187,867**	**466,241**	**516,016**	**516,016**
Add: Revenue	835,391	826,302	814,032	424,611	1,319,560	1,305,820	1,412,600	1,597,035
Less: Expenditures	890,291	1,076,172	980,910	739,472	1,041,185	1,256,045	1,412,600	1,597,035
Ending Fund Balance	**919,475**	**669,605**	**502,728**	**187,867**	**466,241**	**516,016**	**516,016**	**516,016**
			-	-	-	-		
Pool Fund Balance by Classification								
Net Investment in Capital Assets	398,663	335,740	306,069	283,950	265,479	247,071	247,071	247,000
Unrestricted	520,812	333,865	196,659	(96,083)	200,761	268,945	268,945	269,016
Ending Fund Balance	**919,475**	**669,605**	**502,728**	**187,867**	**466,241**	**516,016**	**516,016**	**516,016**

Village of Scarsdale

Water Fund - Summary of Revenue and Expenses

at 1/11/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Revenue Summary								
Charges for Servcies	7,145,386	9,244,750	8,880,000	67.7%	8,880,000	5,441,229	8,901,730	9,160,000
Interfund Transfers	720,000	700,000	700,000	5.3%	700,000	700,000	700,000	950,000
Other Revenue	330,073	127,090	32,200	0.2%	32,200	57,974	52,500	30,500
Debt Proceeds	-	-	3,000,000	22.9%	3,000,000	-	3,000,000	-
Total Operating Revneue	**8,195,459**	**10,071,840**	**12,612,200**	**96.2%**	**12,612,200**	**6,199,203**	**12,654,230**	**10,140,500**
Expense Summary								
Personnal Services	1,073,584	1,053,682	1,222,076	9.3%	1,222,076	711,291	1,222,076	1,252,835
Equipment	-	4,808	-	0.0%	-	-	-	-
Operational Expenses	3,570,957	4,346,827	4,447,500	33.9%	5,468,855	2,495,066	4,469,500	4,689,500
Special Items	1,145,767	915,751	5,584,800	42.6%	6,221,534	373,191	5,604,800	2,274,942
Debt Principal	7,449	0	361,966	2.8%	361,966	159,556	361,996	363,940
Debt Interest	141,215	159,764	126,858	1.0%	126,858	57,279	111,858	106,283
Employee Benefits	576,005	774,143	759,000	5.8%	759,000	540,793	774,000	843,000
Transfers	606,680	610,000	610,000	4.7%	610,000	610,000	610,000	610,000
Total Expenses	**7,121,656**	**7,864,976**	**13,112,200**	**100%**	**14,770,289**	**4,947,176**	**13,154,230**	**10,140,500**
Excess(Deficiency) of Revenue Over Expenses	**1,073,803**	**2,206,864**	**(500,000)**	**-3.8%**	**(2,158,089)**	**1,252,027**	**(500,000)**	**(0)**
Use of Fund Balance	-	-	500,000	3.8%	500,000	-	500,000	-
Net Change in Fund Balance	**1,073,803**	**2,206,864**	**-**	**0.0%**	**(1,658,089)**	**1,252,027**	**-**	**(0)**

Village of Scarsdale

Water Fund - Revenue by Function

at 1/11/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Revenue								
Charges for Services	7,136,786	9,244,750	8,280,000	63.1%	8,280,000	5,441,229	8,901,730	9,160,000
Intergovernmental Charges	8,600	-	600,000	4.6%	600,000	-	-	-
Use of Money and Property	49	15,471	200	0.0%	200	320	500	500
Sale of Property, Other	47,130	32,290	32,000	0.2%	32,000	34,614	32,000	30,000
Misc Local Sources	59,024	61,555	-	0.0%	-	23,040	20,000	-
State Aid	223,871	17,774	-	0.0%	-	-	-	-
Debt Proceeds	-	-	3,000,000	22.9%	3,000,000	-	3,000,000	-
Interfund Transfers	720,000	700,000	700,000	5.3%	700,000	700,000	700,000	950,000
Total Operating Revenue	**8,195,459**	**10,071,840**	**12,612,200**	**96.2%**	**12,612,200**	**6,199,203**	**12,654,230**	**10,140,500**
Use of Fund Balance	-	-	500,000	3.8%	500,000	-	500,000	-
Total Water Fund Revenue	**8,195,459**	**10,071,840**	**13,112,200**	**100.0%**	**13,112,200**	**6,199,203**	**13,154,230**	**10,140,500**

Water Fund Revenue Summary

Charges for Servcies	7,145,386	9,244,750	8,880,000	67.7%	8,880,000	5,441,229	8,901,730	9,160,000
Interfund Transfers	720,000	700,000	700,000	5%	700,000	700,000	700,000	950,000
Other Revenue	330,073	127,090	32,200	0.2%	32,200	57,974	52,500	30,500
Debt Proceeds	-	-	3,000,000	23%	3,000,000	-	3,000,000	-
Use of Fund Balance	-	-	500,000	3.8%	500,000	-	500,000	-
Total Water Fund Revenue	**8,195,459**	**10,071,840**	**13,112,200**	**100.0%**	**13,112,200**	**6,199,203**	**13,154,230**	**10,140,500**

Village of Scarsdale

Water Fund - Expenses by Function

at 1/11/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Expenses								
Departments								
Administration	2,734,579	2,873,018	3,012,267	23.0%	3,012,267	1,806,373	3,009,297	2,815,714
Distribution	2,041,723	997,679	6,059,933	46.2%	6,733,157	952,614	6,104,933	3,184,045
Pumping	2,345,355	3,994,278	4,040,000	30.8%	5,024,865	2,188,189	4,040,000	4,140,741
Total Water Fund Expenses	**7,121,656**	**7,864,976**	**13,112,200**	**100.0%**	**14,770,289**	**4,947,176**	**13,154,230**	**10,140,500**
Water Fund Expense Summary								
Personnal Services	1,073,584	1,053,682	1,222,076	9.3%	1,222,076	711,291	1,222,076	1,252,835
Equipment	-	4,808	-	0.0%	-	-	-	-
Operational Expenses	3,570,957	4,346,827	4,447,500	33.9%	5,468,855	2,495,066	4,469,500	4,689,500
Special Items	1,145,767	915,751	5,584,800	42.6%	6,221,534	373,191	5,604,800	2,274,942
Debt Principal	7,449	0	361,966	2.8%	361,966	159,556	361,996	363,940
Debt Interest	141,215	159,764	126,858	1.0%	126,858	57,279	111,858	106,283
Employee Benefits	576,005	774,143	759,000	5.8%	759,000	540,793	774,000	843,000
Transfers	606,680	610,000	610,000	4.7%	610,000	610,000	610,000	610,000
Total Expenses	**7,121,656**	**7,864,976**	**13,112,200**	**100%**	**14,770,289**	**4,947,176**	**13,154,230**	**10,140,500**
					-			

Village of Scarsdale

Water Fund - Expenses by Function

at 1/11/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
	-	-	-		-	-	-	-
Summary - Non Departmental Items								
Employee Benefits	579,109	777,582	762,800	5.8%	762,800	541,867	777,800	847,200
Capital	403,327	201,884	5,161,000	39.4%	5,797,734	410,950	5,181,000	2,120,742
Contingent	55,602	25,000	350,000	2.7%	350,000	(51,811)	350,000	75,000
Debt	148,664	159,765	488,824	3.7%	488,824	216,835	473,854	470,223
Fund Level Expenses	26,940	25,768	70,000	0.5%	70,000	12,978	70,000	75,000
Transfer to General Fund	500,000	500,000	500,000	3.8%	500,000	500,000	500,000	500,000
Transfer to Internal Servcie	106,680	110,000	110,000	0.8%	110,000	110,000	110,000	110,000
Transfer to Capital Fund	-	-	-	0.0%	-	-	-	-
Depreciation	656,794	659,660	-	0.0%	-	-	-	-
Total Non Departmental	**2,477,116**	**2,459,659**	**7,442,624**	**56.8%**	**8,079,358**	**1,740,819**	**7,462,654**	**4,198,165**

Village of Scarsdale

Water Fund - Fund Balance

at 1/11/2024

Account	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass
Fund Balance - Beginning Balance	**3,429,895**	**2,119,984**	**2,680,831**	**4,344,519**	**5,418,322**	**7,625,186**	**7,125,186**
Add: Revenue	6,447,320	7,389,288	8,741,563	8,195,459	10,071,840	12,654,230	10,140,500
Less: Expenditures	6,531,841	6,828,441	7,077,876	7,121,656	7,864,976	13,154,230	10,140,500
Cummulative Effect of Change in Accounting Principle	1,225,390	-	-	-	-	-	-
Ending Fund Balance	**2,119,984**	**2,680,831**	**4,344,519**	**5,418,322**	**7,625,186**	**7,125,186**	**7,125,186**
	-	**-**	**-**	**-**	**0**	**(0)**	**-**
Water Fund Balance by Classification							
Net Investment in Capital Assest	3,987,624	3,631,006	2,571,532	3,062,717	2,751,235	2,751,235	2,572,000
Unrestricted	(1,867,640)	(950,175)	1,772,987	2,355,605	4,873,951	4,373,951	4,553,186
Ending Fund Balance	**2,119,984**	**2,680,831**	**4,344,519**	**5,418,322**	**7,625,186**	**7,125,186**	**7,125,186**

Village of Scarsdale

Library Fund - Summary of Revenue and Expenses

at 1/11/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Revenue Summary								
Interfund Transfers	4,051,016	3,095,000	4,511,000	99.2%	4,511,000	4,511,000	4,511,000	4,773,652
Other Revenue	43,141	36,068	37,600	0.8%	37,600	40,863	73,000	73,000
Total Operating Revneue	**4,094,157**	**3,131,068**	**4,548,600**		**4,548,600**	**4,551,863**	**4,584,000**	**4,846,652**
Expense Summary								
Personnal Services	2,134,669	2,396,208	2,589,579	56.9%	2,589,579	1,465,638	2,552,173	2,667,151
Equipment	52,510	14,451	20,000	0.4%	31,456	14,502	20,000	20,000
Operational Expenses	595,414	770,329	808,000	17.8%	933,133	498,257	979,500	879,000
Special Items	6,611	7,982	49,000	1.1%	49,000	2,154	48,000	8,500
Employee Benefits	904,654	982,946	1,082,021	23.8%	1,082,021	727,443	1,159,021	1,272,000
Total Expenses	**3,693,857**	**4,171,915**	**4,548,600**	**-**	**4,685,189**	**2,707,994**	**4,758,694**	**4,846,651**
Excess(Deficiency) of Revenue Over Expenses	**400,300**	**(1,040,847)**	**-**	**-**	**(136,589)**	**1,843,869**	**(174,694)**	**1**
Use of Fund Balance	-	1,000,000	-	0.0%	-	-	-	-
Net Change in Fund Balance	**400,300**	**(40,847)**	**-**		**(136,589)**	**1,843,869**	**(174,694)**	**1**

Village of Scarsdale

Library Fund - Expenses by Function

at 1/11/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Expenses								
Departments								
Administration	516,926	587,472	603,739	13.3%	622,129	368,095	613,239	636,052
Adult	871,755	965,453	985,837	21.7%	985,837	619,257	980,837	999,970
Children	446,677	495,423	557,165	12.2%	557,165	270,724	560,000	573,084
Teen	66,329	129,569	206,198	4.5%	208,198	131,448	236,198	251,257
Circulation	515,186	565,110	588,399	12.9%	588,399	327,575	578,399	592,527
Facilities	365,719	437,961	476,241	10.5%	592,440	261,299	583,000	513,260
Total Department Expenses	**2,782,593**	**3,180,988**	**3,417,579**	**75.1%**	**3,554,168**	**1,978,397**	**3,551,673**	**3,566,151**
Non Departmental Items								
Employee Benefits	911,264	990,928	1,091,021	24.0%	1,091,021	729,596	1,167,021	1,280,500
Contingent	-	-	40,000	0.9%	40,000	-	40,000	-
Total Non Departmental	**911,264**	**990,928**	**1,131,021**	**24.9%**	**1,131,021**	**729,596**	**1,207,021**	**1,280,500**
	-	-						
Total Library Fund Expenses	**3,693,857**	**4,171,915**	**4,548,600**		**4,685,189**	**2,707,994**	**4,758,694**	**4,846,651**

Village of Scarsdale

Library Fund - Expenses by Function

at 1/11/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Library Fund Expense Summary								
Personnal Services	2,134,669	2,396,208	2,589,579	56.9%	2,589,579	1,465,638	2,552,173	2,667,151
Equipment	52,510	14,451	20,000	0.4%	31,456	14,502	20,000	20,000
Operational Expenses	595,414	770,329	808,000	17.8%	933,133	498,257	979,500	879,000
Special Items	6,611	7,982	49,000	1.1%	49,000	2,154	48,000	8,500
Employee Benefits	904,654	982,946	1,082,021	23.8%	1,082,021	727,443	1,159,021	1,272,000
Total Expenses	**3,693,857**	**4,171,915**	**4,548,600**		**4,685,189**	**2,707,994**	**4,758,694**	**4,846,651**

Village of Scarsdale

Library Fund - Fund Balance

at 1/11/2024

Account	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass
Fund Balance - Beginning Balance	**1,150,471**	**1,472,130**	**1,278,225**	**1,056,210**	**1,747,735**	**2,148,035**	**1,107,188**	**932,494**
Add: Revenue	3,670,610	3,640,723	3,742,838	3,826,102	4,094,157	3,131,068	4,584,000	4,846,652
Less: Expenditures	3,348,951	3,834,628	3,964,853	3,134,577	3,693,857	4,171,915	4,758,694	4,846,652
Ending Fund Balance	**1,472,130**	**1,278,225**	**1,056,210**	**1,747,735**	**2,148,035**	**1,107,188**	**932,494**	**932,494**
	-	-	-					
Library Fund Balance by Classification								
Non Spendable Fund Balance	46,112	43,373	43,373	43,975	6,230	61,944	61,944	44,000
Assigned Fund Balance	1,426,018	1,234,852	1,012,843	1,703,760	2,141,805	1,045,244	870,550	888,494
Ending Fund Balance	**1,472,130**	**1,278,225**	**1,056,210**	**1,747,735**	**2,148,035**	**1,107,188**	**932,494**	**932,494**

Village of Scarsdale

Central Garage Fund - Summary of Revenue and Expenses

at 1/11/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 1/11/2024	2023-2024 Year End Projection	2024-2025 First Pass
Revenue Summary							
Use of Money and Property	174	1,337	1,000	0.03%	961	1,000	1,000
Misc Local Sources	-	2,959	-	0.00%	-	-	-
Interfund Transfers	3,373,796	3,630,664	3,782,000	99.97%	3,241,176	3,782,000	4,314,000
Total Operating Revneue	**3,373,970**	**3,634,960**	**3,783,000**		**3,242,137**	**3,783,000**	**4,315,000**
Expense Summary							
Personnal Services	1,149,298	1,254,279	1,011,275	26.7%	780,203	1,011,275	1,363,136
Equipment	11,220	1,627	15,000	0.4%	3,405	15,000	145,000
Operational Expenses	1,268,791	1,797,908	1,884,500	49.8%	992,516	1,884,500	1,842,500
Special Items	148,178	150,749	54,500	1.4%	(98,146)	54,500	54,500
Employee Benefits	932,758	698,904	817,725	21.6%	566,935	817,725	909,864
Transfers	-	83,250	-	0.0%	-	-	-
Total Expenses	**3,510,245**	**3,986,717**	**3,783,000**	**-**	**2,244,914**	**3,783,000**	**4,315,000**
Excess(Deficiency) of Revenue Over Expenses	**(136,275)**	**(351,757)**	**-**	**-**	**997,223**	**-**	**-**
Use of Fund Balance	-	-	-	0.0%	-	-	-
Net Change in Fund Balance	**(136,275)**	**(351,757)**	**-**		**997,223**	**-**	**-**

Village of Scarsdale

Central Garage Fund - Fund Balance

at 1/11/2024

Account	2019-2020	2020-2021	2021-2022	Actual 2022-2023	2023-2024 Year End Projection	2024-2025 First Pass
Fund Balance - Beginning Balance	**(127,263)**	**(263,700)**	**(221,313)**	**(357,588)**	**(709,345)**	**(709,345)**
Add: Revenue	3,360,839	3,227,827	3,373,970	3,634,960	3,783,000	4,315,000
Less: Expenditures	3,497,276	3,185,440	3,510,245	3,986,717	3,783,000	4,315,000
Cummulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Ending Fund Balance	**(263,700)**	**(221,313)**	**(357,588)**	**(709,345)**	**(709,345)**	**(709,345)**
	-					
Central Garage Fund Balance by Classification						
Net Investment in Capital Assets	644,822	597,311	549,800	502,289	502,289	502,000
Unrestricted	(908,522)	(818,624)	(907,488)	(1,211,634)	(1,211,634)	(1,211,345)
Ending Fund Balance	**(263,700)**	**(221,313)**	**(357,588)**	**(709,345)**	**(709,345)**	**(709,345)**
	-	-	-	-	-	-

Village of Scarsdale

Department of Parks, Recreation and Conservation

Facility Update & Capital Project Discussion

January 2024

Playground Inventory and Condition Report

Tennis Court Inventory and Maintenance History

Platform Tennis Inventory and Maintenance History

Park Beautification Proposals

Weinberg Nature Center

Village of Scarsdale Playground Inventory Report

January 2024

Village of Scarsdale – Playground Inventory
Total of 10 Playgrounds

Rating based on **POPULARITY**

1. Hyatt Park
2. Davis Park
3. Pool – in season
4. Aspen Park
5. Crossway Field
6. Greenacres Playground
7. Corell Park
8. Willow Playgound
9. Wynmor Park
10. Colonial Acres Park

CONDITION best to worst

1. Wynmor Park
2. Hyatt Park
3. Crossway Field
4. Colonial Acres Park
5. Corell Park
6. Davis Park
7. Pool
8. Aspen Park
9. Willow Playground
10. Greenacres Playground

Rating based on **SIZE**

1. Hyatt Park (11,950 sq ft)
2. Willow Playgound (8,576 sq ft)
3. Aspen Park (5,896 sq ft)
4. Corell Park (5,541 sq ft)
5. Davis Park (5,341 sq ft)
6. Colonial Acres Park (4,572 sq ft)
7. Greenacres Playground (3,744)
8. Pool – in season (3,384 sq ft)
9. Crossway Field (2,700 sq ft)
10. Wynmor Park (2,300 sq ft)

ASPEN PARK

***Built in**: 1997*
***Square Footage**:5,896*
***Condition**: Aging and outdated*

Apparatus Manufacturer – Little Tikes

6 individual play areas
* *Slide*
* *4 bay swing set with 2 toddle and 2 baby swings*
* *2-5 year old play structure*
* *5-12 year old play structure*
* *Sand Box*
* *4 bay swing set with 3 regular swings and 1 handicap*

COLONIAL ACRES

Built in: *2001*
Square Footage: *4,572*
Condition: *dated but good*

Apparatus Manufacturer – Iron Mountain Forge

* *2-5 year old play structure*
* *5-12 year old play structure*
* *4 bay swing set with 2 baby swings and 2 regular swings*
* *1 bay circular swing*
* *Bouncer*
* *Balance train and play feature*
* *Talk tubes*

CORELL PARK

***Built in**: 2000*
***Square Footage**: 5,541*
***Condition**: Aging*
2-5 play structure nearing replacement

Apparatus Manufacturer– Little Tikes

5 individual play areas
** 2-5 year old play structure with 2 bouncers*
** 5-12 year old play structure*
** 2 bay swing set with 2 baby swings*
** 3 bay swing set with 2 regular swings and 1 handicap swing*
** 1 Circular swing*

CROSSWAY FIELD

2nd Smallest playground in the busiest park

Built in:2009
Square Footage: 2,700
Condition: Good

Apparatus – Little Tikes
* 2-5 Year old play structure
* 1 Bouncer
* 2 bay swing set with 1 regular swing and 1 baby swing

DAVIS PARK

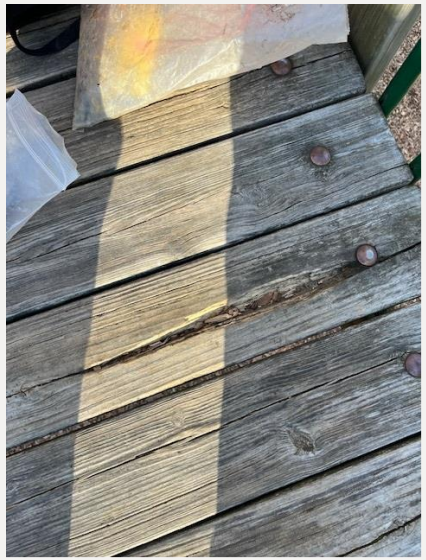
Most utilized park

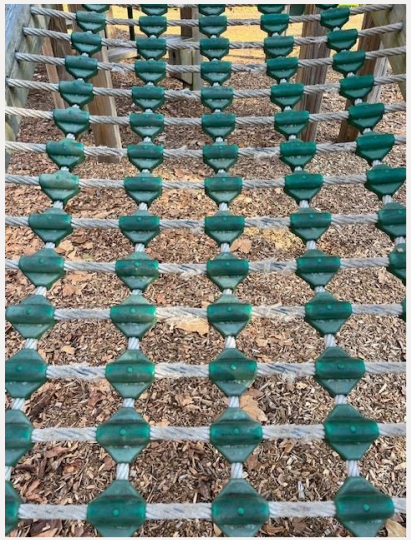
***Built in**: 2000*
***Square Footage**: 5,341*
***Condition**: aging requiring maintenance*

Apparatus – Play Ventures (wood)

** 2-5 year old play structure*
** 5-12 year old play structure*
** 2 small play features*
** 4 bay swings (3 baby and 1 handicap*

Recent expenses:
$2,000 – replacement wood railings
$5,000 – replacement rope features





GREENACERS PLAYGROUND

Scheduled for replacement FY 22/23
Approximately $100,000-$110,000

***Built in**: unknown (estimated 1996-99)*
***Square Footage**: 3,744 (4,500sq ft with eliminating sand box and creating space for play structure)*
***Condition**: Poor – needs replacement*

Apparatus – Iron Mountain Forge

* 2-5 year old play structure
* 5-12 year old play structure
* 1 bouncer
* 2 bay swingset – decommissioned
* sand box

HYATT PARK

Largest Playground with 17 play features focusing on climbing, balance and imagination

***Built in**: 2016*
***Square Footage**: 11,950*
***Condition**: Good*

Apparatus – KOMPAN

* *2-5 Year old play structure*
* *5-12 Year old play structure*
* *5 swings – 2 baby, 2 regular, 1 circular*
* *Zip line*
* *Spinners*
* *Bouncers*
* *Balance features*
* *3 Exercise stations*

POOL
PLAYGROUND

***Built in**: 1999*
***Square Footage**: 3,384*
***Condition**: Poor – requires a lot of maintenance*

Apparatus – Little Tikes

* *Small 2-5 Play structure*
* *5-12 Play Structure*
* *2 Bouncers*
* *Poured in place safety surface*

Recent expenses:
$1,500 – replacement bouncer spring
$2,500 – replacement crawl tunnels
$3,100 – replacement transition panels

WILLOW PLAYGROUND

Built in:*1999*
Square Footage: *8,576*
Condition: *2-5 and 5-12 play structures are in need of replacement.*
Swings = good

Apparatus – Iron Mountain Forge

* *2-5 Year old play structure*
* *5-12 Year old play structure*
* *3 bay swing set with 4 baby swings and 2 regular swings*
* *Bouncy feature*
* *Sand Box*

WYNMOR PLAYGROUND

Parkour style play features

***Built in**: 2019*
***Square Footage**: 2,300*
***Condition**: Good*

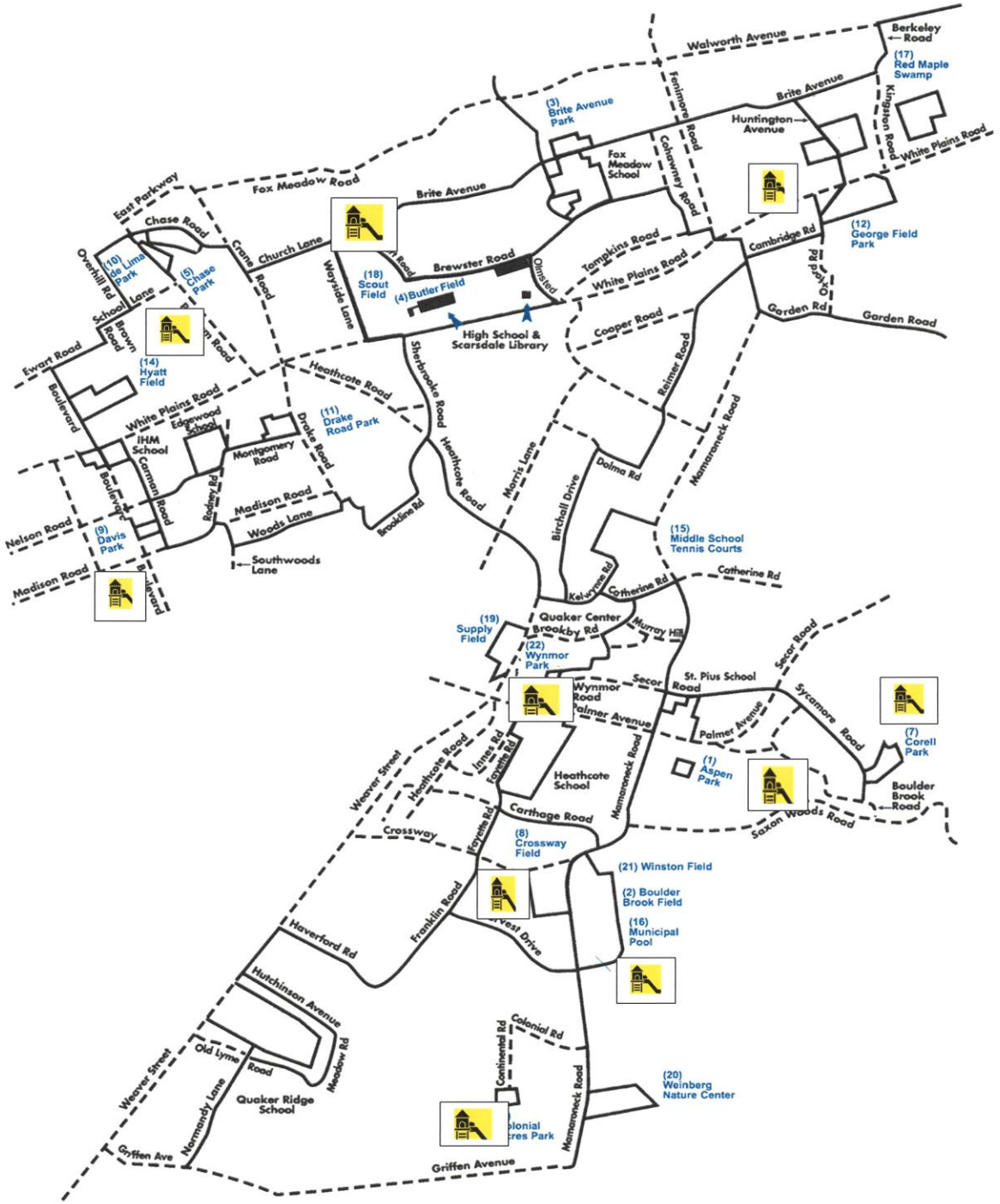
Apparatus – KOMPAN (Robinia Wood)

** 2-5 Year old play structure*
** 5-12 Year old play structure*
** 3 bay swing set with 2 regular swings and 1 circular swing*

SUMMARY

Playgrounds by year

1997 = 2
1999 = 2
2000 = 2
2001 = 1
2009 = 1
2016 = 1
2019 = 1



Playgrounds by Manufacturer

Little Tikes = 4
(1997, 1999, 2000, 2009)

Iron Mountain Forge = 3
(1997, 1999, 2001)

Play Ventures = 1
(2000)

Kompan = 2
(2016, 2019)

Village of Scarsdale

Tennis Court Inventory and Maintenance History

January 2024

The Village of Scarsdale has a total of 26 Tennis Courts throughout 5 facilities

* 11 Har-Tru (clay)
* 15 All-Weather (asphalt)

CROSSWAY COMPLEX – Total of 5 courts:
* 1 battery of 3 All-Weather Courts (asphalt)
* 1 battery of 2 Har-Tru Courts (clay)

HIGH SCHOOL – Total of 10 courts:
* 3 batteries of 2 All-Weather Courts (asphalt)
* 1 battery of 4 Har-Tru Courts (clay)

MIDDLE SCHOOL – Total of 6 courts:
* 1 battery of 6 All-Weather Courts (asphalt)

BRITE AVENUE – Total of 4 courts:
* 1 battery of 4 Har-Tru Courts (clay)

WYNMOR PARK – Total of 1 court:
* 1 battery of 1 Har-Tru Court (clay)

Crack Repair, Resurfacing and Maintenance History since 2002

CROSSWAY COMPLEX

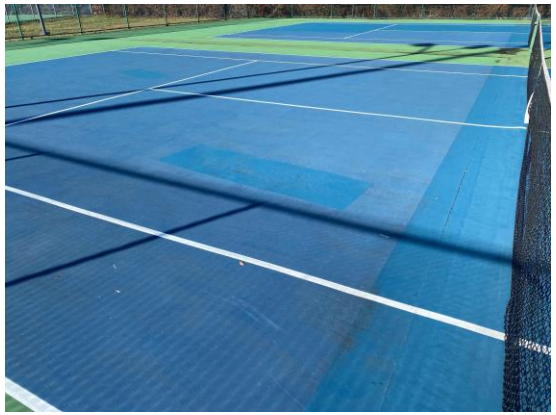
2002: Fence Repair = $29,300

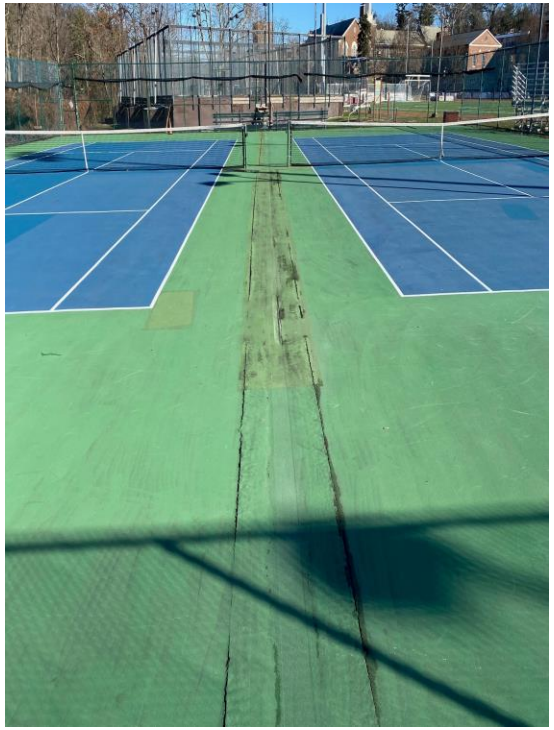
2006: Reconstruction of Har-Tru Courts = $83,901

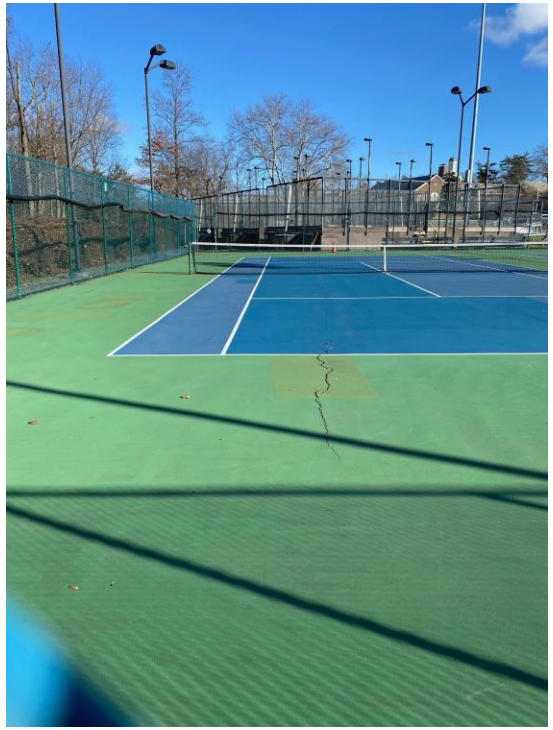
2008: Linear crack repair and resurface = $18,000

TOTAL REPAIRS = $131,181

Proposed linear crack and depression repair and resurface
FY 2024/25 = $85,900







Crack Repair, Resurfacing and Maintenance History since 2002

HIGH SCHOOL

2002: Fence, Drainage, Demo, Design and Construction of new Har-Courts = $154,225

2004: Linear crack repair and resurface = $21,605

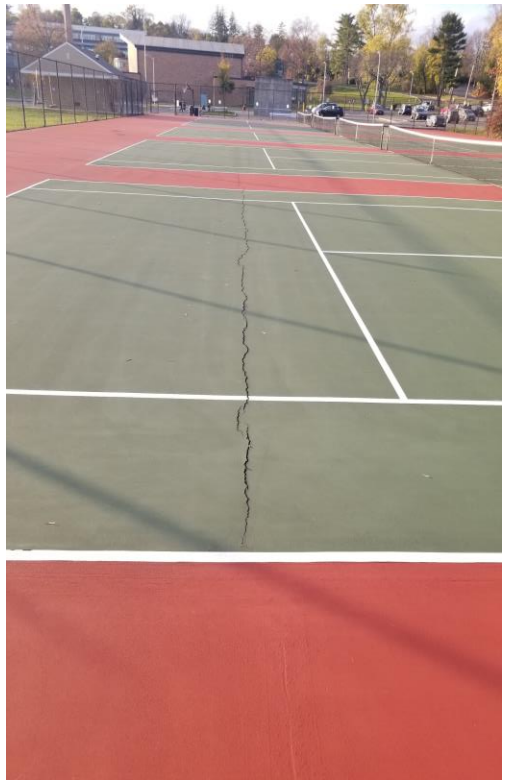
2013: Linear crack repair and resurface = $37,225

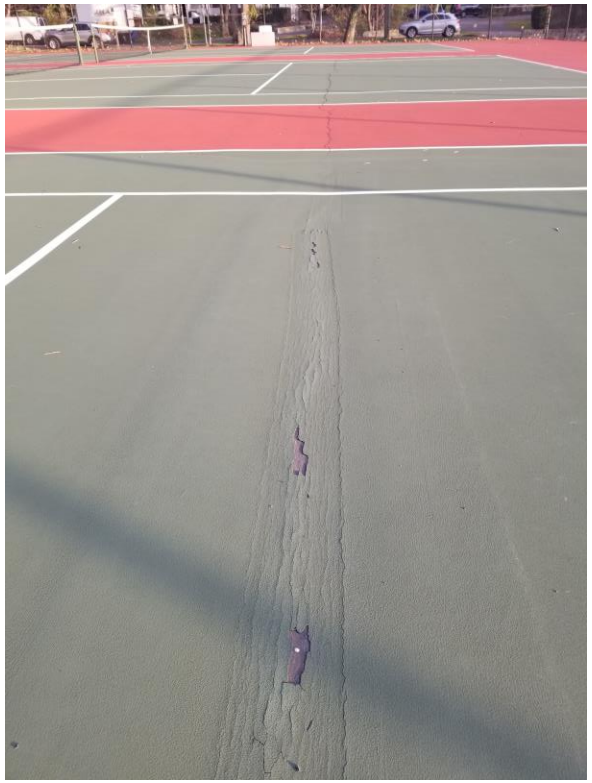
2019: Linear crack repair and resurface = $17,960

Rebuild new court = $154,225
Crack repair and resurface = $76,790

TOTAL REPAIRS = $231,015

Proposed linear crack and resurface FY 2025/26 = $73,900





Crack Repair, Resurfacing and Maintenance History since 2002

MIDDLE SCHOOL

2003: Linear crack repair and resurface = $29,300
2009: Linear crack repair and resurface = $33,128
2014: Linear crack repair and resurface = $8,775
2019: Linear crack repair and resurface = $40,000

TOTAL REPAIRS = $131,181

Proposed linear crack and depression repair and resurface FY 2023/24 = $55,900

Crack Repair, Resurfacing and Maintenance History since 2002

WYNMOR PARK

2018: Har-Tru Court Rebuild= $110,361

TOTAL = $110,361

Crack Repair, Resurfacing and Maintenance History since 2002

BRITE AVENUE

No records of maintenance projects since 2002

Summary of Tennis Court Projects 2002 - 2023

2002 – Rebuild 2 Har-Tru Courts at High School = $154,225
2002 – Fence repair at Crossway = $29,280
2003 – Crack repair & resurface at Middle School = $29,300
2004 – Crack repair & resurface at High School = $21,605
2006 – Reconstruct 2 Har-Tru Courts at Crossway = $83,901
2008 – Crack repair & resurface at Crossway = $18,000
2009 – Crack repair & resurface at Middle School = $33,128
2013 – Crack repair & resurface at High School = $37,225
2014 – Crack repair & resurface at Middle School = $8,775
2018 – Rebuild Har-Tru Court at Wynmor = $110,361
2019 – Crack repair & resurface at High School = $17,960
2019 – Crack repair & resurface at Middle School = $40,000

TOTAL = $583,760

BREAKDOWN
Fence repair = $29,280
Rebuild of Har-Tru Courts = $348,487
Crack repair and resurface of All-Weather Courts = $205,993

Proposed crack repair and resurface of All-Weather Courts:
FY 2023/24 Middle School = $55,900
FY 2024/25 Crossway = $85,900
FY 2025/26 High School = $73,900

TOTAL = $215,700

BUDGETARY NUMBERS TO RECONSTRUCT ALL-WEATHER COURTS (HS, MS, CROSSWAY)

Note: all numbers below are for budget purposes only

HIGH SCHOOL

Asphalt = $300,000 per battery x 3 batteries = $900,000

Post Tension Concrete = $425,000 per battery x 3 batteries = $1,275,000

Add approximately $175,000 for perimeter fencing

Estimated cost range = $1,075,000 - $1,450,000

MIDDLE SCHOOL

Asphalt = $650,000

Post Tension Concrete = $850,000

Add approximately $125,000 for perimeter fencing

Estimated cost range = $775,000 - $975,000

CROSSWAY

Asphalt = $375,000

Post Tension Concrete = $575,000

Add approximately $100,000 for perimeter fencing

Estimated cost range = $475,000 - $675,000

Village of Scarsdale
Department or Parks, Recreation, and Conservation

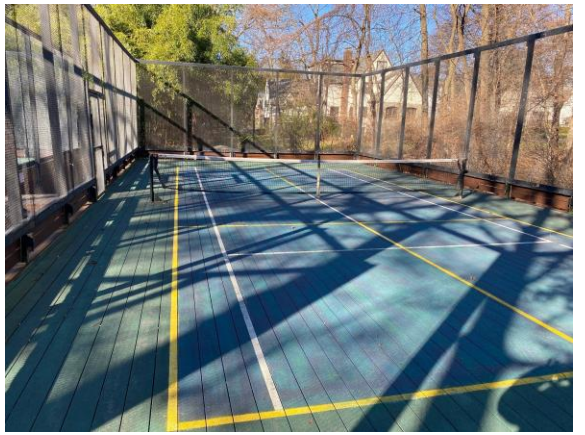
Platform Tennis Inventory and Maintenance History

January 2024

The Village of Scarsdale has a total of 6 Platform Tennis Courts located at 2 facilities

High School

Brite Avenue

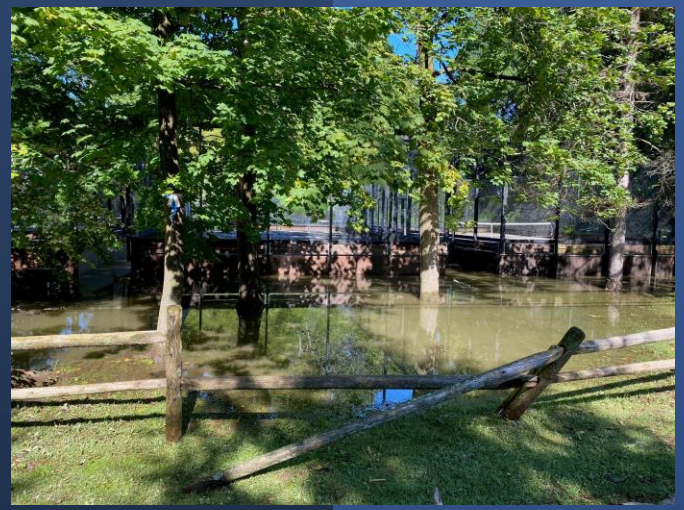


FLOODING AT BRITE AVENUE

December 2009

September 2021

December 2023



Snow Removal

Platform Tennis Courts - Maintenance History

2009 = $6,490
2010 = $6,370
2011 = N/A
2012 = $6,825
2013 = $5,465
2014 = $6,750
2015 = $7,185
2016 = N/A
2017 = $6,375
2018 = $20,038
2019 = N/A
2020 = $4,000 in-house to rebuild Brite Court #1
2021 = $41,000 (Tropical Storm Ida)
2022 = $10,860
2023 = N/A

TOTAL = $80,358
+ $41,000 (Ida)
$121,358

Maintenance Estimates

- Painting and repairing courts
- Replacing screens
- Gasket replacement
- General maintenance

2022: $58,570
2023: $51,830

Recommended Annual Maintenance Program

- Paint 2 courts: $10,000
- Tighten ALL screens: $1,200
- Misc Repairs: $1,800

TOTAL: $13,000

Village of Scarsdale

Department of Parks, Recreation, and Conservation

PARK BEAUTIFICATION PROPOSALS

JANUARY 2024

SPLIT RAIL FENCING

SPLIT RAIL FENCING

SPLIT RAIL FENCE REPLACEMENT

(June 2021 Cost Estimates)

<u>Crossway</u>– Entire Complex
Range $53k - $102K

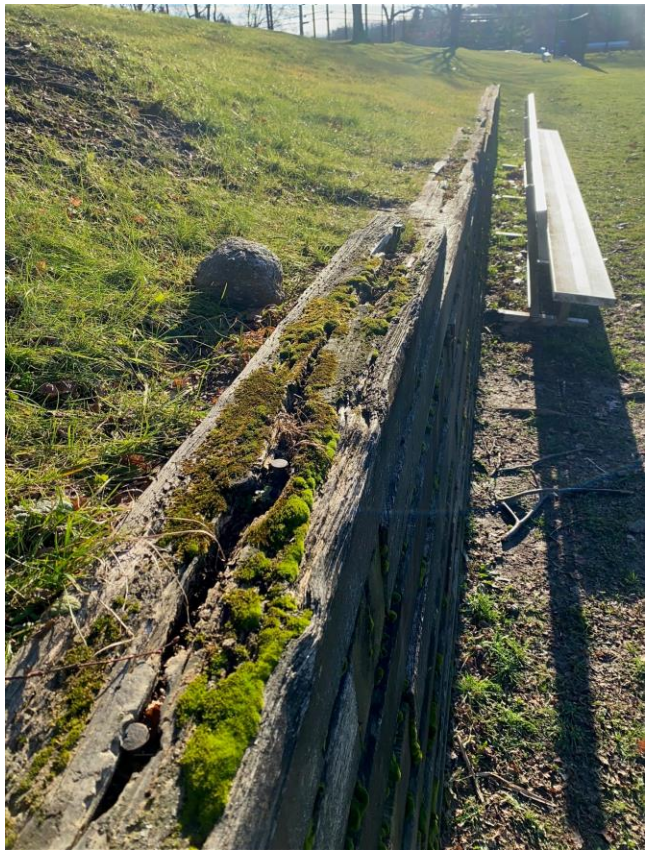
<u>Hyatt Park</u>
$15k - $21k

RETAINING WALLS

HYATT FIELD

RETAINING WALLS

WINSTON FIELD



STORAGE CONTAINERS AT SUPPLY FIELD

CURRENT CONDITION

Construction Estimate:

- Trusses: 21 x $250 = $5,250
- Roofing plywood: 50 x $25 = $1,250
- Tar Paper:4 x $40 = $160
- Shingles: 42 x $30 = $1,260
- Garage door: $1,500
- Building materials: $1,000
- Paving: $1,000
- Lighting: $1,000
- Paint: $750
- Misc. items: $2,000
- Installation: $50,000

PROPOSED STORAGE ENCLOSURE

TOTAL ESTIMATE: $65,000-$75,000

BASEBALL/SOFTBALL INFIELD RENOVATION

- Crossway Field #3 (Baseball): $69,000
- Supply Field #2 (Softball): $56,500
- Hyatt Field #1 (Baseball): $69,000

Total Estimate based off VM#1303 Baseball/Softball Infield Renovations:

$194,500

CROSSWAY COMFORT STATION

Existing amenities at Crossway, Boulder Brook and Winston Field

- Five (5) multi-use athletic fields (lacrosse, soccer, football)
- Three (3) baseball fields
- Five (5) tennis courts
- One (1) playground

Existing comfort station at Crossway

- 1 single men's toilet
- 1 single women's toilet
- Small pavilion
- Tennis Attendant Office

Estimate to demo existing and rebuild new comfort station at Crossway Field

$250,000

WEINBERG NATURE CENTER

HOUSE BUILT IN 1958

WEINBERG NATURE CENTER

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
REVENUE	$ 44,027	$ 33,779	$ 25,299	$ 31,169	$ 25,404	$ 23,535	$ 83,832	$ 134,140	$ 166,474
EXPENSE									
Maintenance	$ 8,855	$ 8,001	$ 7,533	$ 20,848	$ 15,649	$ 17,523	$ 12,204	$ 14,625	$ 29,732
Program	$ 45,682	$ 41,709	$ 43,569	$ 43,892	$ 41,382	$ 56,326	$ 57,384	$ 102,215	$ 154,346
Combined	$ 54,537	$ 49,710	$ 51,102	$ 64,740	$ 57,031	$ 73,849	$ 69,588	$ 116,840	$ 184,078
REVENUE vs. EXPENSE									
Combined	$ (10,510)	$ (15,931)	$ (25,803)	$ (33,571)	$ (31,627)	$ (50,314)	$ 14,244	$ 17,300	$ (17,604)
Program	$ (1,655)	$ (7,930)	$ (18,270)	$ (12,723)	$ (15,978)	$ (32,791)	$ 26,448	$ 31,925	$ 12,128

WEINBERG NATURE CENTER