

MEETING NOTICE

Village of Scarsdale

A Work Session of the Scarsdale Village Board of Trustees is scheduled for 5:00 PM on Tuesday, February 13, 2024. The meeting will be held in Village Hall. Members of the public wishing to attend 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.* Upon opening the Work Session in public, it is anticipated that the Village Board will act upon a motion to convene in Executive Session for items #2 below.

AGENDA

1. Budget Discussions – 3rd Floor Meeting Room
2. Personnel Matters – Trustees Room – Executive Session

CS: 02-08-24

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

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.z-oom.us/hc/en-us>.*



To: Alexandra Marshall, Acting Village Manager

From: Ann Scaglione, Village Treasurer

Date: Friday, February 9, 2024

RE: FY25 Budget - Second Pass Overview

MEMORANDUM
Treasurer's Office

Attached please find the FY25 Budget - Second Pass Detail, as well as various scenarios to consider in addressing the General Fund budget gap.

1. Changes from First Pass to Second Pass	Page 1
2. Scenarios for Board Discussion	Page 3
3. Capital Request	
• Listing by Funding Source	Page 4
• Requests by Department	Page 7
4. General Fund	
• Summary of Revenue and Expenses	Page 10
• Revenue Summary	Page 11
• Expense Summary	Page 17
• Revenue Detail	Page 19
• Fund Balance	Page 24
• Summaries by Department	
• Village Court	Page 27
• Village Manager	Page 28
• Treasurer	Page 29
• Assessor	Page 30
• Village Clerk	Page 31
• Village Attorney	Page 32
• Information Technology	Page 33
• Human Resources	Page 34
• Planning	Page 35
• Public Works	Page 36
• Police	Page 37
• Fire (Includes Line-Item Detail)	Page 38
• Building and Safety Inspections	Page 44
• Parks, Recreation and Conservation	Page 45
• Non-Departmental (Includes Line-Item Detail)	Page 46
5. Pool Fund	Page 51

6. Water Fund	Page 56
7. Library Fund	Page 66
8. Central Garage Fund	Page 74

General Fund

The FY25 General Fund Second Pass currently has a budget gap of \$6,207,259. Please note the following regarding General Fund Revenue:

- The FY25 General Fund Second Pass includes a Tax Levy increase of \$1,658,000, which is NYS Tax Cap Compliant. This would result in a 3.56% increase in the Tax Levy and a 2.84% increase in the Village Tax Rate.
- The FY25 General Fund Second Pass does not include any appropriation of Fund Balance
- The expenses of the General Fund decreased \$853,361 from the First Pass to the Second Pass. A detailed schedule of the line items and explanation of the change is included on page 1 of the attachments.
- The FY25 General Fund Second Pass includes \$10,000 for the Scarsdale Business Alliance (Page 48)

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.](#)
- Changes in Capital Request from the First to Second Pass are detailed on page 2.
- Parks Capital Requests have been updated to the plan presented on 2/6/2024 by our Parks Superintendent.
- To address a request of the Village Board, all projects have been reviewed to determine if the request is of a recurring nature, or a one-time project.
- Projects that are a one-time request, where funding from the General Fund is recommended, a new Funding Source Category called **Appropriated Fund Balance** has been created and used in both ClearGov and on the Funding Source schedules attached. The totals of this new funding category are used in the Options worksheet of scenarios to balance the General Fund budget.

Option Scenarios

- Page 3 of this package contains three scenarios to balance the General Fund budget, derived from Village Board comments.
 - **Scenario 1:** This option uses the data from the FY25 Second Pass of a Tax Levy Increase of \$1,658,000, which is NYS Tax Cap Compliant, and balancing the budget by the Appropriation of Fund Balance equal to the Budget Gap of \$6,207,260. This results in a:
 - *Tax Levy Increase of 3.56%* and
 - *Unrestricted Fund Balance Projected at 5/31/2024 at 18.63%* of our FY25 Second Pass Budgeted Expenditures.
 - **Scenario 2:** This option uses the data from the review of Capital Projects to determine if the item is a recurring request or a onetime project. For Non-Recurring Capital Projects, this option assumes the use of Appropriated Fund Balance, totaling \$2,719,100. In addition, this scenario releases Assigned Fund Balance for Pension Increases and Village Hall HVAC, amounts that have been carried in Assigned Fund Balance for many years, at \$607,000. The balance of the General Fund is Gap is addressed with an increase in the Tax Levy, in the amount of \$4,539,160. This results in a
 - *Tax Levy Increase of 9.76%* and
 - *Unrestricted Fund Balance Projected at 5/31/2024 at 23.37%* of our FY25 Second Pass Budgeted Expenditures.
 - **Scenario 3:** This option focuses on our Fund Balance policy, which calls for a range of Unrestricted Fund Balance to be held between 15 and 20% of the ensuing year budgeted appropriations. This scenario assumes the \$5,200,000 Fund Balance Appropriation, and release of releases Assigned Fund Balance for Pension Increases and Village Hall HVAC, at \$607,000. The balance of the General Fund is Gap is addressed with an increase in the Tax Levy, in the amount of \$2,058,260 This results in a
 - *Tax Levy Increase of 4.43%* and
 - *Unrestricted Fund Balance Projected at 5/31/2024 at 20%* of our FY25 Second Pass Budgeted Expenditures.

Pool, Water and Library Funds

There are no changes in the Pool, Water and Library Funds from the FY25 First to Secon Pass Budget.

Central Garage Fund

While the total FY25 Central Garage budget remained the same from the First to Secon Pass, there was a change in the source of revenue, resulting in a reduction of \$183,000 in General Fund expenses.

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

Village of Scarsdale

**2024-2025 Budget - Changes from 1st to 2nd Pass
at 2/8/2024**

Account	Account Name	2024-2025 First Pass	2024-2025 Second Pass	Amount of Change	Explanation
A-1680-MIS-HDWSP-200 20	Equipment	\$ 14,000	\$ 214,000	\$ 200,000	Added IT Project
A-3120-PTL-PTL-100 12	Personal Services O/T	\$ 825,000	\$ 700,000	\$ (125,000)	Reclassification
A-3120-PTL-PTL-100 14	Personal Services Reimbursable Overtime	\$ -	\$ 125,000	\$ 125,000	Reclassification
A-7020-ADMIN-ADMIN-400 460	Parks Beautification	\$ -	\$ 100,000	\$ 100,000	Change per Parks Capital Request
A-9990-HUMSV-ADULT-400 490	Senior Outreach	\$ 60,300	\$ 60,863	\$ 563	Per SFC Budget Request
A-9990-HUMSV-YOUTH-400 499	Contractual Expense	\$ 295,000	\$ 314,076	\$ 19,076	Per SFC Budget Request
A-9990-TRNFR-TRNFR-950 9514-.1	To Internal Svce Cen/Gar	\$ 2,519,000	\$ 2,336,000	\$ (183,000)	Per to Board of Education Request
A-9990-TRNFR-TRNFR-950 9550-.0	Trans to Capital Fund	\$ 5,532,141	\$ 4,542,141	\$ (990,000)	Change per Parks Capital Request, Pool and Building Security Projects, Fund Heathcote Bridge with Bonding
Total Increase in Expenses				\$ (853,361)	

Village of Scarsdale

2024-2025 Budget - Changes from 1st to 2nd Pass - Capital Requests Detail

at 2/8/2024

Type of Change	Project Name	Second Pass - Debt Issuance	Second Pass - Appropriated Fund Balance	Second Pass Change of Estimate - General Fund Transfer	Second Pass Change of Estimates- Appropriated Fund Balance	Explanation
Change in Funding Source	LED Holiday Lights		40,000			Non Recurring Item
Change in Funding Source	Pavement Maintenance Equipment - Crack Sealing		130,000			Non Recurring Item
Change in Funding Source	Rutherford Hall Soffit Repairs and Reconstruction		70,000			Non Recurring Item
Change in Funding Source, Chagne in Estimate	Village Hall Security Upgrades - Phase II		100,000		25,000	Non Recurring Item
Change in Funding Source, Chagne in Estimate	Pool Complex Project		1,100,000		100,000	Non Recurring Item
Change in Funding Source	Popham Road Re-Configuration		334,100			Non Recurring Item
Change in Funding Source	Village Hall HVAC Upgrades and Replacements		560,000			Non Recurring Item
Change in Funding Source	Land Improvements – Paving of Village Hall Parking Lot (Final)		260,000			Non Recurring Item
Change in Funding Source	Repainting of Heathcote Road Bridge over Heathcote Bypass	1,255,000				Eligible for 10 year Debt Issuance
Change in Estimate	Parks Improvements			140,000		Increase in Estimate
	Totals	1,255,000	2,594,100	140,000	125,000	

Village of Scarsdale
2024-2025 Second Pass Budget
at 2/8/2024

	Scenario 1		Scenario 2		Scenario 3	
	Increase Tax Levy Up To NYS Tax Cap, Use of Fund Balance for Remainder		Appropriate Fund Balance for Only Non Recurring Projects, Increase Tax Levy for Remainder		Appropriate Fund Balance to 20% Balance Compliance, Increases Taxes for Balance	
Tax Levy Increase	\$	1,658,000	\$	4,539,160	\$	2,058,260
Appropriation of Fund Balance for Non Recurring Capital Projects	\$	-	\$	2,719,100	\$	-
Release Assigned Fund Balance for Pension Increases and Village Hall HVAC	\$	-	\$	607,000	\$	607,000
Appropriation of Fund Balance	\$	6,207,260	\$	-	\$	5,200,000
2023-2024 Tax Levy	\$	46,510,000	\$	46,510,000	\$	46,510,000
2023-2024 Levy Increase	\$	1,658,000	\$	4,539,160	\$	2,058,260
2023-2024 Other Revenue	\$	19,316,310	\$	19,316,310	\$	19,316,310
Revenue Before Apportion of Unassigned	\$	67,484,310	\$	70,365,470	\$	67,884,570
Apportioned from Unassigned	\$	6,207,260	\$	2,719,100	\$	5,200,000
Revenue Plus Apportion of Unassigned	\$	73,691,570	\$	73,084,570	\$	73,084,570
Expenditures	\$	73,691,570	\$	73,691,570	\$	73,691,570
Apportion To/(Released From) Restricted Fund Balance	\$	-	\$	(607,000)	\$	(607,000)
Expenditures Plus Apportion to Restricted Fund Balance	\$	73,691,570	\$	73,084,570	\$	73,084,570
Levy Increase %		3.56%		9.76%		4.43%
2023-2024 Projected Unassigned FB Before Apportion		19,938,032		19,938,032		19,938,032
2023-2024 Unassigned After Apportion		13,730,772		17,218,932		14,738,032
Projected Fund Balance at 5/31/2024 as Percentage of Expenditures		18.63%		23.37%		20.00%
2023-2024 Tax Rate	\$	5.1105	\$	5.1105	\$	5.1105
2023-2024 Tax Rate	\$	5.2556	\$	5.5699	\$	5.2992
Average Tax Increase \$	\$	231.65	\$	733.68	\$	301.39
Average Tax Increase %		2.84%		8.99%		3.69%

Village of Scarsdale
Capital Request - Listing by Funding Sources
at 2/8/2024

Funding Source	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
Appropriated Fund Balance	LED Holiday Lights	40,000				
	Pavement Maintenance Equipment - Crack Sealing	130,000				
	Rutherford Hall Soffit Repairs and Reconstruction	70,000				
	Village Hall Security Upgrades - Phase II	125,000				
	Pool Complex Project	1,200,000				
	Popham Road Re-Configuration	334,100				
	Village Hall HVAC Upgrades and Replacements	560,000	50,000			
	Land Improvements – Paving of Village Hall Parking Lot (Final)	260,000				
Total Appropriated Fund Balance		2,719,100	50,000	-	-	-
Debt Issuance	Engine 55 Replacement				1,500,000	
	Repainting of Heathcote Road Bridge over Heathcote Bypass	1,255,000				
	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		4,457,500	47,236,000	10,584,000	6,545,000	1,697,500

Funding Source	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
General Fund	Replacement of Traffic Signal at Mamaroneck Road and Murray Hill Road		75,000	500,000		
	Village Hall Roof		150,000			
	Popham Road Re-Configuration		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	-	
	Christie Place Parking Garage Security System - Cameras	-	30,000	-	-	-
	Conversion of Garage to Snow Truck Wash Bay and Stormwater quality improvements		125,000			
	Crossway Field Comfort Station Renovation		50,000	50,000		
	Parks and Recreation Master Plan					100,000
	Parks Improvements	390,000	505,000	550,000	850,000	
	Crossway Tennis Courts - Repair Depressions, Fill Cracks and Resurface	-				
	Crane Road Traffic Safety		150,000			
Total General Fund		1,823,041	4,502,219	5,894,167	3,074,889	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	-	-	-

Funding Source	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
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		-	175,000	250,000	150,000	-
Total Funding Sources		11,986,600	54,950,178	17,965,126	11,006,848	4,738,615

Village of Scarsdale
 Capital Request - Requests by Department
 at 2/8/2024

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		
	Parks Improvements	390,000	505,000	550,000	850,000	
	Crossway Tennis Courts - Repair Depressions, Fill Cracks and Resurface	-				
	High School Tennis Court - Crack Repairs and Resurfacing		75,000			
Total Parks		390,000	730,000	850,000	1,000,000	-
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	125,000				
	Pool Complex Project	1,200,000	37,000,000			
	Crossway Firehouse Renovation		200,000	1,750,000		
	Village Hall Electrical Service Upgrade		230,000			

Department	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
	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			
	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		2,743,000	38,360,000	2,340,000	-	-
Recreation Administration	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 Repairs		2,950,000		2,950,000	
	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

Department	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
	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 (Final)	260,000				
Total Village Engineer		7,094,500	13,519,002	10,514,950	6,638,299	3,491,115
Total Departments		11,986,600	54,950,178	17,965,126	11,006,848	4,738,615

-

Village of Scarsdale

General Fund - Summary of Revenue and Expenses

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue Summary							
Real Property Taxes	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	46,510,000	48,168,000
Other Revenue	24,482,700	18,831,830	27.1%	15,943,954	20,797,547	19,316,311	19,316,311
Total Operating Revenue	69,153,409	65,341,830		62,476,568	67,330,147	65,826,311	67,484,311
Expense Summary							
Personnel Services	26,236,552	26,642,374	38.4%	18,060,367	26,975,069	27,958,127	27,958,128
Equipment	751,849	1,984,024	2.9%	240,448	2,041,037	1,863,636	2,063,636
Contractual/Operational Expenses	7,266,905	8,515,003	12.3%	4,701,005	8,084,093	8,767,143	8,886,781
Special Items	811,791	1,358,000	2.0%	290,858	1,152,000	1,030,000	1,030,000
Debt Principal	1,812,899	1,863,034	2.7%	1,798,034	1,863,034	1,821,689	1,821,689
Debt Interest	503,067	446,199	0.6%	272,825	436,369	368,997	368,997
Employee Benefits	16,981,055	18,419,222	26.5%	14,790,969	18,283,500	19,958,759	19,958,759
Transfers	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	12,776,580	11,603,580
Total General Fund Expenses	61,580,956	69,409,330	-	52,085,980	69,016,576	74,544,931	73,691,570
Excess(Deficiency) of Revenue Over Expenses	7,572,453	(4,067,500)	-	10,390,588	(1,686,429)	(8,718,620)	(6,207,259)
Use of Fund Balance	-	4,067,500	5.9%	-	1,686,429	-	-
Fund Balance Reserve	-	-	-	-	-	-	-
Net Change in Fund Balance	7,572,453	0		10,390,588	-	(8,718,620)	(6,207,259)

Village of Scarsdale
General Fund - Revenue Summary
at 2/8/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue								
Real Property Taxes	43,082,753	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	46,510,000	48,168,000
Real Property Tax Items	427,935	708,818	177,000	0.3%	222,304	227,378	176,000	176,000
Interest and Penalty on Taxes	1,008,716	1,837,809	300,000	0.4%	332,469	350,000	350,000	350,000
Sales Tax	4,282,668	4,684,495	3,800,000	5.5%	3,655,178	4,600,000	4,450,000	4,450,000
Non Property Tax Items	830,291	883,456	735,000	1.1%	463,936	785,000	785,000	785,000
Parking Revenue	1,767,498	1,795,213	1,715,000	2.5%	1,517,708	1,860,000	1,860,000	1,860,000
Parks and Recreation Revenue	2,311,141	2,730,510	2,938,180	4.2%	2,011,768	2,555,424	2,893,610	2,893,610
Other Departmental Income	362,727	335,724	269,600	0.4%	204,535	260,200	260,200	260,200
Intergovernmental Charges	54,796	35,068	35,000	0.1%	-	35,000	35,000	35,000
Use of Money and Property	642,128	2,306,464	2,710,000	3.9%	2,391,141	3,220,000	2,920,000	2,920,000
Building Department Revenue	2,771,265	1,973,635	2,230,000	3.2%	1,523,127	2,106,150	2,106,000	2,106,000
Other Licenses and Permits	17,758	16,299	14,800	0.0%	10,840	11,500	11,500	11,500
Fines and Forfeitures	440,506	657,543	525,250	0.8%	440,394	618,000	618,000	618,000
Sale of Property, Other	53,852	269,409	21,000	0.0%	29,045	30,800	26,000	26,000
Misc Local Sources	1,292,610	1,583,665	350,000	0.5%	1,472,246	1,335,500	350,000	350,000
Interfund Revenues	653,613	625,000	625,000	0.9%	615,556	616,000	625,000	625,000
Mortgage Tax	3,072,925	2,863,930	2,200,000	3.2%	998,190	1,993,078	1,664,000	1,664,000
Other State Aid	193,965	189,343	186,000	0.3%	55,517	193,517	186,000	186,000
Federal Aid	-	986,319	-	0.0%	(1)	-	-	-
Total Operating Revenue	63,267,145	69,153,409	65,341,830		62,476,568	67,330,147	65,826,310	67,484,310
Use of Fund Balance - Net	-	-	4,067,500	5.9%	-	1,686,429	-	-
Total General Fund Revenue	63,267,145	69,153,409	69,409,330		62,476,568	69,016,576	65,826,310	67,484,310

Village of Scarsdale

General Fund - Revenue Summary

at 2/8/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
General Fund Revenue Summary								
Real Property Taxes	43,082,753	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	46,510,000	48,168,000
Other Revenue	20,184,392	24,482,700	18,831,830	27.1%	15,943,954	20,797,547	19,316,310	19,316,310
Use of Fund Balance	-	-	4,067,500	5.9%	-	1,686,429	-	-
Total General Fund Revenue	63,267,145	69,153,409	69,409,330		62,476,568	69,016,576	65,826,310	67,484,310

Village of Scarsdale
General Fund - Revenue Summary
at 2/8/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Interest Income								
Interest Earnings	57,790	1,806,046	2,000,000	2.9%	1,953,815	2,500,000	2,200,000	2,200,000
Total Interest Revenue	57,790	1,806,046	2,000,000	2.9%	1,953,815	2,500,000	2,200,000	2,200,000
Clerk Fees								
Clerks Fees Notary Fees	207	200	0		200	200	200	200
Clerks Fees Transcripts	5,850	5,000	0		5,000	5,000	5,000	5,000
Marriage Licenses	3,357	2,000	0		1,000	1,000	1,000	1,000
Total Clerk Fees	9,414	7,200	0		6,200	6,200	6,200	6,200
Parking Detail								
Parking Permits - Christie Place	368,006	376,736	360,000	0.5%	348,067	415,000	415,000	415,000
Parking Permits - Freightway	412,451	427,534	430,000	0.6%	412,567	445,000	445,000	445,000
Parking Permits - Open Lots	101,949	133,000	115,000	0.2%	131,685	150,000	150,000	150,000
<i>Subtotal - Parking Permits</i>	882,407	937,270	905,000	1.0%	892,319	1,010,000	1,010,000	1,010,000
Pkg Meter Fees - Street	723,698	739,924	700,000	1.0%	538,332	700,000	700,000	700,000
GDC Christie Place	354	-	-	0.0%	-	-	-	-
Valet Parking	161,039	118,019	110,000	0.2%	87,056	150,000	150,000	150,000
Total Parking Revenue	1,767,498	1,795,213	1,715,000	3.5%	1,517,708	1,860,000	2,870,000	2,870,000

Village of Scarsdale
General Fund - Revenue Summary
at 2/8/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Recreation Revenue Detail								
Rec Fees Tennis	521,787	507,170	509,060	0.7%	254,148	500,830	549,680	549,680
Rec Fees Day Camp	875,688	857,548	1,054,310	1.5%	1,034,179	892,270	933,045	933,045
Rec Fees Special Events	3,126	14,170	19,675	0.0%	15,110	16,690	22,000	22,000
Rec Fees Platform Tennis	45,045	26,627	38,720	0.1%	12,049	29,727	31,230	31,230
Rec Fees Athletics	569,177	617,780	636,375	0.9%	404,220	515,714	573,420	573,420
Teen Travel Camp	-	331,397	342,200	0.5%	3,590	208,400	350,000	350,000
Rec Fees Nature Center	134,140	166,474	140,700	0.2%	104,849	177,004	187,635	187,635
Rec Fees ISO Field Usage	71,848	81,554	85,000	0.1%	95,151	85,000	85,000	85,000
Rec Fees Seniors	1,503	3,075	3,750	0.0%	3,505	4,075	6,575	6,575
Rec Fees Pickleball	23,445	83,106	77,575	0.1%	62,818	103,429	125,025	125,025
Rec Fees Other Programs	23,583	39,360	26,815	0.0%	20,850	21,285	29,000	29,000
Total Recreation Revenue	2,269,341	2,728,260	2,934,180	4.2%	2,010,468	2,554,424	2,892,610	2,892,610

Village of Scarsdale
General Fund - Revenue Summary
at 2/8/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Building Department Revenue Detail								
Building Permits	2,103,672	1,358,797	1,624,000	2.3%	1,118,098	1,500,000	1,500,000	1,500,000
Plumbing Permits	127,250	104,862	100,000	0.1%	69,925	100,000	100,000	100,000
Blasting Permits	1,922	1,760	-	0.0%	150	150	-	-
Oil Burner Permits	11,275	6,500	9,000	0.0%	7,300	9,000	9,000	9,000
Electrical Permits	61,900	60,550	60,000	0.1%	36,950	60,000	60,000	60,000
Total Building Dept Revenue	2,306,019	1,532,469	1,793,000	2.6%	1,232,423	1,669,150	1,669,000	1,669,000
Engineering Department Revenue Detail								
StmwtrMgt/ErosCtl Permits	145,150	115,200	100,000	0.1%	74,500	100,000	100,000	100,000
Street Opening Permits	88,435	98,975	100,000	0.1%	17,485	100,000	100,000	100,000
Special Highway Permits	7,550	8,350	3,000	0.0%	4,500	3,000	3,000	3,000
Tree Removal Permit	29,240	29,255	34,000	0.0%	7,375	34,000	34,000	34,000
Total Engineering Dept Revenue	270,375	251,780	237,000	0.3%	103,860	237,000	237,000	237,000
Police Department Revenue Detail								
Police Department Fees	5,647	10,664	5,000	0.0%	9,996	20,000	20,000	20,000
Alarm User Permits	194,870	189,387	200,000	0.3%	186,843	200,000	200,000	200,000
Police O/T Reimb	857,227	1,354,658	300,000	0.4%	1,247,296	1,250,000	300,000	300,000
Total Police Dept Revenue	1,057,745	1,554,709	505,000	0.7%	1,444,136	1,470,000	520,000	520,000

Village of Scarsdale
General Fund - Revenue Summary
at 2/8/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Public Works Department Revenue Detail								
Safety Inspect Fees COs	111,606	110,391	90,000	0.1%	82,101	90,000	90,000	90,000
Public Works Fees	12,300	12,450	10,000	0.0%	11,400	10,000	10,000	10,000
Disposal Site Fees	69,057	77,055	40,000	0.1%	22,965	40,000	40,000	40,000
Snow Removal Chgs Govts	54,796	35,068	35,000	0.1%	-	35,000	35,000	35,000
Total DPW Dept Revenue	247,758	234,965	175,000	0.3%	116,466	175,000	175,000	175,000
Planning								
Zoning, Appeals Bd Fees	60,998	35,275	40,000	0.1%	18,832	20,000	20,000	20,000
Planning Board Fees	20,342	24,940	39,400	0.1%	16,486	30,000	30,000	30,000
Land Use Notification	33,693	27,443	15,000	0.0%	18,400	20,000	20,000	20,000
Bd Arch Review Fees	21,397	12,185	15,000	0.0%	10,970	15,000	15,000	15,000
Total Planning Revenue	205,486	99,843	109,400	0.2%	64,688	85,000	85,000	85,000

Village of Scarsdale

General Fund - Expenses by Function

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 Request	2024-2025 First Pass	2024-2025 Second Pass
Expenses								
Departments								
Village Court	476,503	439,089	0.6%	325,265	457,000	425,540	425,540	425,540
Village Manager	847,588	1,109,027	1.6%	489,494	849,640	912,817	912,817	912,817
Treasurer	785,691	975,745	1.4%	443,573	946,240	781,222	781,222	781,222
Assessor	570,295	619,273	0.9%	245,310	567,374	537,788	537,788	537,788
Village Clerk	267,653	223,810	0.3%	143,454	212,475	213,008	213,008	213,008
Village Attorney	691,275	687,000	1.0%	422,143	687,000	663,600	663,600	663,600
Human Resources	255,040	341,423	0.5%	196,604	258,083	434,340	434,340	434,340
Public Works	8,300,230	10,244,740	14.8%	5,309,415	9,732,983	10,979,126	10,979,126	10,979,126
Information Technology	1,021,398	1,126,470	1.6%	612,139	1,270,500	1,393,691	1,393,691	1,593,691
Police	8,514,679	8,172,010	11.8%	5,735,054	9,058,849	8,536,834	8,536,835	8,536,835
Fire	7,094,821	6,998,968	10.1%	4,691,144	7,036,968	7,364,820	7,364,820	7,364,820
Building and Safety Inspections	720,989	842,732	1.2%	556,120	842,732	852,938	852,938	852,938
Parks and Recreation	3,545,814	4,063,128	5.9%	2,760,828	3,884,368	4,150,725	4,150,725	4,250,725
Planning	198,520	261,001	0.4%	101,120	261,001	245,456	245,456	245,456
Total Department Expenses	33,290,496	36,104,417	52.0%	22,031,664	36,065,213	37,491,905	37,491,906	37,791,907

Village of Scarsdale

General Fund - Expenses by Function

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 Request	2024-2025 First Pass	2024-2025 Second Pass
Non Departmental Items								
Human Services	408,790	451,986	0.7%	434,767	449,986	457,000	457,000	476,639
Employee Benefits	16,981,055	18,434,220	26.6%	14,795,301	18,298,500	19,987,241	19,973,759	19,973,759
Debt	2,315,965	2,309,233	3.3%	2,070,859	2,299,403	2,190,686	2,190,686	2,190,686
Other Expenses	556,021	570,000	0.8%	531,056	570,000	625,000	625,000	625,000
Fund Level Expenses	811,791	1,358,000	2.0%	290,858	1,152,000	1,030,000	1,030,000	1,030,000
Transfers	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	13,126,580	12,776,580	11,603,579
Total Non Departmental Exp	28,290,460	33,304,913	48.0%	30,054,316	32,951,363	37,416,507	37,053,025	35,899,663
Total General Fund Expenses	61,580,956	69,409,330		52,085,980	69,016,576	74,908,412	74,544,931	73,691,570

General Fund Expense Summary

Personnel Services	26,236,552	26,642,374	38.4%	18,060,367	26,975,069	27,958,126	27,958,127	27,958,128
Equipment	751,849	1,984,024	2.9%	240,448	2,041,037	1,863,636	1,863,636	2,063,636
Contractual/Operational Expenses	7,266,905	8,515,003	12.3%	4,701,005	8,084,093	8,767,143	8,767,143	8,886,781
Special Items	811,791	1,358,000	2.0%	290,858	1,152,000	1,030,000	1,030,000	1,030,000
Debt Principal	1,812,899	1,863,034	2.7%	1,798,034	1,863,034	1,821,689	1,821,689	1,821,689
Debt Interest	503,067	446,199	0.6%	272,825	436,369	368,997	368,997	368,997
Employee Benefits	16,981,055	18,419,222	26.5%	14,790,969	18,283,500	19,972,241	19,958,759	19,958,759
Transfers	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	13,126,580	12,776,580	11,603,580
Total General Fund Expenses	61,580,956	69,409,330		52,085,980	69,016,576	74,908,412	74,544,931	73,691,570

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue								
1001-0	Real Property Taxes	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	46,510,000	48,168,000
1028-0	Special Assessments	30,938	31,000	0.0%	30,055	30,005	-	-
1050-0	Reserve for Delinq Tax	582,546	50,000	0.1%	79,875	85,000	50,000	50,000
1081-0	Payments in Lieu of Taxes	95,335	96,000	0.1%	112,374	112,373	126,000	126,000
1090-0	Int/Pen on Taxes - Village	324,665	100,000	0.1%	74,143	100,000	100,000	100,000
1090-1	Int/Pen on Taxes - Town	1,513,144	200,000	0.3%	258,326	250,000	250,000	250,000
1110-0	Sales Tax Distribution	4,684,495	3,800,000	5.5%	3,655,178	4,600,000	4,450,000	4,450,000
1130-01	Public Utility Tax Elec	174,660	200,000	0.3%	306,910	400,000	400,000	400,000
1130-02	Public Utility Tax Gas	329,307	150,000	0.2%	-	-	-	-
1130-03	Public Utility Tax Phone	13,946	10,000	0.0%	5,400	10,000	10,000	10,000
1170-0	Cable TV Franchise Fees	365,542	375,000	0.5%	151,626	375,000	375,000	375,000
1255-02	Clerks Fees Notary Fees	207	200	0.0%	170	200	200	200
1255-03	Clerks Fees Transcripts	5,850	5,000	0.0%	3,840	5,000	5,000	5,000
1520-0	Police Department Fees	10,664	5,000	0.0%	9,996	20,000	20,000	20,000
1540-0	Fire Department Fees	19,263	10,000	0.0%	9,375	10,000	10,000	10,000
1560-0	Safety Inspect Fees COs	110,391	90,000	0.1%	82,101	90,000	90,000	90,000
1710-0	Public Works Fees	12,450	10,000	0.0%	11,400	10,000	10,000	10,000
1720-01	Parking Permits - Christie Place	376,736	360,000	0.5%	348,067	415,000	415,000	415,000
1720-02	Parking Permits - Freightway	427,534	430,000	0.6%	412,567	445,000	445,000	445,000

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
1720-03	Parking Permits - Open Lots	133,000	115,000	0.2%	131,685	150,000	150,000	150,000
1740-01	Pkg Meter Fees - Street	739,924	700,000	1.0%	538,332	700,000	700,000	700,000
1740-04	GDC Christie Place	-	-	0.0%	-	-	-	-
1740-05	Valet Parking	118,019	110,000	0.2%	87,056	150,000	150,000	150,000
2001-01	Rec Fees Tennis	507,170	509,060	0.7%	254,148	500,830	549,680	549,680
2001-02	Rec Fees Day Camp	857,548	1,054,310	1.5%	1,034,179	892,270	933,045	933,045
2001-03	Rec Fees Special Events	14,170	19,675	0.0%	15,110	16,690	22,000	22,000
2001-05	Rec Fees Platform Tennis	26,627	38,720	0.1%	12,049	29,727	31,230	31,230
2001-06	Rec Fees Athletics	617,780	636,375	0.9%	404,220	515,714	573,420	573,420
2001-08	Teen Travel Camp	331,397	342,200	0.5%	3,590	208,400	350,000	350,000
2001-09	Rec Fees Nature Center	166,474	140,700	0.2%	104,849	177,004	187,635	187,635
2001-10	Rec Fees ISO Field Usage	81,554	85,000	0.1%	95,151	85,000	85,000	85,000
2001-11	Rec Fees Seniors	3,075	3,750	0.0%	3,505	4,075	6,575	6,575
2001-13	Rec Fees Pickleball	83,106	77,575	0.1%	62,818	103,429	125,025	125,025
2009-0	Banner Application	2,250	4,000	0.0%	1,300	1,000	1,000	1,000
2001-12	Rec Fees Other Programs	39,360	26,815	0.0%	20,850	21,285	29,000	29,000
2110-0	Zoning, Appeals Bd Fees	35,275	40,000	0.1%	18,832	20,000	20,000	20,000
2115-0	Planning Board Fees	24,940	39,400	0.1%	16,486	30,000	30,000	30,000
2130-0	Disposal Site Fees	77,055	40,000	0.1%	22,965	40,000	40,000	40,000
2188-0	Land Use Notification	27,443	15,000	0.0%	18,400	20,000	20,000	20,000
2189-0	Bd Arch Review Fees	12,185	15,000	0.0%	10,970	15,000	15,000	15,000
2148-0	Penalties on Arrears	2,761	2,000	0.0%	2,402	3,000	3,000	3,000
2302-01	Snow Removal Chgs Govts	35,068	35,000	0.1%	-	35,000	35,000	35,000
2401-0	Interest Earnings	1,806,046	2,000,000	2.9%	1,953,815	2,500,000	2,200,000	2,200,000
2401-11	Int Earnings Bond Proceed	1,084	-	0.0%	-	-	-	-
2410-0	Rental of Real Property	412,250	670,000	1.0%	388,146	670,000	670,000	670,000

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
2410-1	Rental - 307 Mamk Rd Prop	87,083	40,000	0.1%	49,180	50,000	50,000	50,000
2501-04	Occupational Lic Peddler	1,470	2,000	0.0%	1,155	2,000	2,000	2,000
2501-05	Occupational Lic Taxi	4,045	2,800	0.0%	3,785	500	500	500
2544-0	Dog Licenses	7,427	8,000	0.0%	4,925	8,000	8,000	8,000
2545-0	Marriage Licenses	(23)	-	0.0%	-	-	-	-
2545-1	Marriage Licenses	3,379	2,000	0.0%	975	1,000	1,000	1,000
2555-0	Building Permits	1,358,797	1,624,000	2.3%	1,118,098	1,500,000	1,500,000	1,500,000
2555-01	Stormwater Permits	115,200	100,000	0.1%	74,500	100,000	100,000	100,000
2560-0	Street Opening Permits	98,975	100,000	0.1%	17,485	100,000	100,000	100,000
2565-0	Plumbing Permits	104,862	100,000	0.1%	69,925	100,000	100,000	100,000
2590-0	Alarm User Permits	189,387	200,000	0.3%	186,843	200,000	200,000	200,000
2590-01	Blasting Permits	1,760	-	0.0%	150	150	-	-
2590-02	Oil Burner Permits	6,500	9,000	0.0%	7,300	9,000	9,000	9,000
2590-03	Special Highway Permits	8,350	3,000	0.0%	4,500	3,000	3,000	3,000
2590-04	Tree Removal Permit	29,255	34,000	0.0%	7,375	34,000	34,000	34,000
2590-05	Electrical Permits	60,550	60,000	0.1%	36,950	60,000	60,000	60,000
2610-0	Fines Justice Court	633,972	500,000	0.7%	424,979	600,000	600,000	600,000
2610-02	False Alarm Fines	20,810	23,250	0.0%	13,013	15,000	15,000	15,000
2626-0	Forfeiture-Crime Proceeds	-	-	0.0%	-	-	-	-
2651-02	Sale Recycle Alum	10,658	1,000	0.0%	5,696	6,000	6,000	6,000
2651-03	Sale Recycle Glass	-	-	0.0%	-	-	-	-
2655-0	Minor Sales	23,849	20,000	0.0%	11,018	20,000	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%	-	-	-	-

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
2680-01	Other Insurance Recoveries	161,058	-	0.0%	9,604	2,500	-	-
2690-0	Reimb Damage to Village Property	13,421	-	0.0%	2,728	2,300	-	-
2701-01	Refund Prior Yr Appr Exp	239	-	0.0%	310	500	-	-
2705-0	Gifts & Donations	5,030	-	0.0%	-	-	-	-
2770-0	Other Unclassified	63,570	30,000	0.0%	108,998	60,000	30,000	30,000
2770-01	Health Insurance-Reimb	2,000	-	0.0%	-	-	-	-
2770-02	Health Ins-Retiree/Cobra	144,575	-	0.0%	93,784	-	-	-
2798-0	Police O/T Reimb	1,354,658	300,000	0.4%	1,247,296	1,250,000	300,000	300,000
2799-0	Fire O/T Reimb	13,592	20,000	0.0%	21,858	25,000	20,000	20,000
2801-02	Interfund Rev Pool	-	-	0.0%	-	-	-	-
2801-03	Interfund Rev Water	500,000	500,000	0.7%	500,000	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	138,000	0.2%	-	138,000	138,000	138,000
3001-1	St Aid Rev Sharing Town	48,411	48,000	0.1%	48,411	48,411	48,000	48,000
3005-0	St Aid Mortgage Tax Vill	1,355,960	1,100,000	1.6%	560,668	994,579	832,000	832,000
3005-1	St Aid Mortgage Tax Town	1,449,623	1,100,000	1.6%	433,606	994,579	832,000	832,000
3089-3	St Aid LISWC-C/Enfor-Grnt	6,075	-	0.0%	3,914	3,920	-	-
3785-0	Disaster Assist State	52,273	-	0.0%	1	-	-	-
3820-0	St Aid Youth Programs	-	-	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	125,000	125,000	0.2%	115,556	116,000	125,000	125,000

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
5031-11	Transfer in Town	-	-	0.0%	-	-	-	-
9999	Surplus Used	-	4,067,500	5.9%	-	1,686,429	-	-
	Total Revenue	69,153,409	69,409,330	100%	62,476,568	69,016,576	65,826,310	67,484,310

**Village of Scarsdale
General Fund - Fund Balance
at 2/8/2024**

Account	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Fund Balance - Beginning Balance	16,332,194	14,300,755	15,732,387	19,821,491	24,269,091	31,830,960	30,144,531	30,144,531
Add: Revenue	52,973,432	57,251,020	57,475,967	63,267,145	69,153,409	67,330,147	65,826,311	67,484,311
Less: Expenditures	55,004,871	55,819,388	53,386,862	58,819,545	61,591,540	69,016,576	74,544,931	73,691,570
Ending Fund Balance	14,300,755	15,732,387	19,821,491	24,269,091	31,830,960	30,144,531	21,425,911	23,937,272
	-	-						
Unassigned Fund Balance	8,058,156	8,359,812	11,180,194	18,326,509	17,310,109	19,938,032	14,655,841	17,167,202
Percent of Unassigned Fund Balance as Compared to FY25 Second Pass					23.49%	27.06%		
<i>Amount of Fund Balance to Appropriate in FY25 to Achieve Compliance with Fund Balance Policy</i>						5,200,000		

**Village of Scarsdale
General Fund - Fund Balance
at 2/8/2024**

Account	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Non Spendable Fund Balance								
Prepaid Expenditures	693,955	659,311	676,805	6,398	849,013	500,000	500,000	500,000
Total Non Spendable	693,955	659,311	676,805	6,398	849,013	500,000	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	98,070
Assigned Fund Balance								
Encumbrances	361,243	272,492	365,899	474,333	831,560	500,000	500,000	500,000
Subsequent Years Expenditures	1,023,000	1,023,000	2,580,000	1,600,000	4,067,500	1,686,429	-	-
Contractual Obligations	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Capital Projects	2,573,958	4,182,708	4,182,708	2,625,708	7,107,708	5,855,000	4,105,000	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	430,000
Total Assigned Fund Balance	5,095,201	6,615,200	8,265,607	5,837,041	13,573,768	9,608,429	6,172,000	6,172,000
Unassigned Fund Balance	8,058,156	8,359,812	10,780,194	18,326,509	17,310,109	19,938,032	14,655,841	17,167,202
Total Fund Balance	14,300,755	15,732,393	19,821,491	24,269,091	31,830,960	30,144,531	21,425,911	23,937,272

Village of Scarsdale
General Fund - Fund Balance
at 2/8/2024

Account	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Detail of Assigned Fund Balance for Capital Projects								
Cayuga Pond Drainage	252,708	252,708	252,708	252,708	252,708	-	-	-
Equipment and Other	616,250	-	-	-	-	-	-	-
Hutchinson River Drainage	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Library Debt	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	-	-	-
Girl Scout House	100,000	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	3,500,000
Village wide stormwater improvements	-	-	-	-	-	-	-	-
COVID 19 Reserve	-	2,225,000	2,225,000	768,000	-	-	-	-
Subtotal	2,573,958	4,182,708	4,182,708	2,625,708	7,107,708	5,855,000	4,105,000	4,105,000
COVID 19 Reserve	-	2,225,000	2,225,000	768,000	-	-	-	-
Total Assigned Fund Balance for Capital Projects	2,573,958	4,182,708	4,182,708	2,625,708	7,107,708	5,855,000	4,105,000	4,105,000

Village of Scarsdale
General Fund - Account Detail
at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Village Court - Summary by Expenditure Group								
	Personnel	399,081	380,589	0.5%	284,175	397,000	362,540	362,540
	Equipment	-	-	0.0%	-	-	-	-
	Contractual	77,421	58,500	0.1%	41,091	60,000	63,000	63,000
	Total Village Court	476,503	439,089	0.6%	325,265	457,000	425,540	425,540
Village Court - Summary by Division Code								
	Administration	436,367	439,089	0.6%	325,265	457,000	425,540	425,540
	Justice	40,135	-	0.0%	-	-	-	-
	Total Village Court	476,503	439,089	0.6%	325,265	457,000	425,540	425,540

Village of Scarsdale
General Fund - Account Detail
at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Village Manager - Summary by Expenditure Group								
	Personnel	625,826	833,687	1.2%	366,155	615,440	720,387	720,387
	Equipment	19,284	38,900	0.1%	-	15,000	-	-
	Contractual	202,478	236,440	0.3%	123,339	219,200	192,430	192,430
	Total Village Manager	847,588	1,109,027	1.6%	489,494	849,640	912,817	912,817
Village Manager - Summary by Division Code								
	Administration	634,559	841,160	1.2%	390,443	664,700	755,377	755,377
	Alarm	-	-	0.0%	-	-	-	-
	Cable	-	-	0.0%	-	-	-	-
	Purchasing	-	-	0.0%	-	-	-	-
	Parking	213,030	267,867	0.4%	99,051	184,940	156,440	156,440
	Total Village Manager	847,588	1,109,027	1.6%	489,494	849,640	911,817	911,817

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Treasurer - Summary by Expenditure Group								
	Personnel	631,055	672,745	1.0%	416,599	649,740	649,722	649,722
	Equipment	2,365	166,000	0.2%	-	166,000	-	-
	Contractual	152,271	137,000	0.2%	26,975	130,500	131,500	131,500
	Total Treasurer	785,691	975,745	1.4%	443,573	946,240	781,222	781,222
Treasurer - Summary by Division Code								
	Accounts Payable	107,052	89,587	0.1%	39,927	85,587	83,086	83,086
	Administration	422,874	598,450	0.9%	285,334	600,950	437,082	437,082
	Payroll	85,446	83,342	0.1%	56,671	83,342	85,015	85,015
	Tax	88,800	127,755	0.2%	6,917	97,750	98,371	98,371
	Water	81,521	76,611	0.1%	54,725	78,611	77,668	77,668
	Total Treasurer	785,691	975,745	1.4%	443,573	946,240	781,222	781,222

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Assessor - Summary by Expenditure Group								
	Personnel	444,114	450,083	0.6%	293,544	443,084	447,788	447,788
	Equipment	51,600	35,000	0.1%	(51,600)	35,000	-	-
	Contractual	74,581	134,190	0.2%	3,366	89,290	90,000	90,000
	Total Assessor	570,295	619,273	0.9%	245,310	567,374	537,788	537,788

Village of Scarsdale
General Fund - Account Detail
at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Village Clerk - Summary by Expenditure Group								
	Personnel	198,909	137,285	0.2%	94,686	137,285	152,183	152,183
	Equipment	20,000	40,000	0.1%	10,200	15,000	-	-
	Contractual	48,745	46,525	0.1%	38,568	60,190	60,825	60,825
	Total Village Clerk	267,653	223,810	0.3%	143,454	212,475	213,008	213,008
Village Clerk - Summary by Division Code								
	Administration	248,780	205,310	0.3%	124,014	193,035	192,008	192,008
	Elections	18,873	18,500	0.0%	19,440	19,440	21,000	21,000
	Parking	-	-	0.0%	-	-	-	-
	Total Village Clerk	267,653	223,810	0.3%	143,454	212,475	213,008	213,008
		-	-		-	-		

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Village Attorney - Summary by Expenditure Group								
	Personnel	-	-	0.00%	-	-	-	-
	Contractual	691,275	687,000	0.99%	422,143	687,000	663,600	663,600
	Total Village Attorney	691,275	687,000	0.99%	422,143	687,000	663,600	663,600

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Information Technology - Summary by Expenditure Group								
	Personnel	178,118	75,656	0.1%	65,413	100,000	239,497	239,497
	Equipment	74,829	20,000	0.0%	4,017	20,000	14,000	214,000
	Contractual	768,451	1,030,814	1.5%	542,709	1,150,500	1,140,194	1,140,194
	Total Information Technology	1,021,398	1,126,470	1.6%	612,139	1,270,500	1,393,691	1,593,691
Information Technology - Summary by Division Code								
	Administration	51,568	4,500	0.0%	424	4,500	79,801	79,801
	Hardware	329,190	466,828	0.7%	160,536	364,000	388,248	588,248
	Software	640,640	655,142	0.9%	451,179	902,000	925,642	925,642
	Total Information Technology	1,021,398	1,126,470	1.6%	612,139	1,270,500	1,393,691	1,593,691

Village of Scarsdale
 General Fund - Account Detail
 at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Human Resources - Summary by Expenditure Group								
	Personnel	190,550	227,740	0.3%	172,890	200,000	323,240	323,240
	Contractual	64,490	113,683	0.2%	23,714	58,083	111,100	111,100
	Total Human Resources	255,040	341,423	0.5%	196,604	258,083	434,340	434,340
Human Resources - Summary by Division Code								
	Personnel	191,252	341,423	0.5%	153,986	258,083	434,340	434,340
	Risk	63,788	-	0.0%	42,618	-	-	-
	Total Human Resources	255,040	341,423	0.5%	196,604	258,083	434,340	434,340

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Planning - Summary by Expenditure Group								
	Personnel	155,215	225,601	0.33%	137,306	225,601	210,061	210,061
	Contractual	43,304	35,400	0.05%	(36,186)	35,400	35,395	35,395
	Total Planning	198,520	261,001	0.38%	101,120	261,001	245,456	245,456

Village of Scarsdale
General Fund - Account Detail
at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Public Works - Summary by Expenditure Group								
	Personnel	5,903,019	6,558,140	9.4%	4,224,365	6,246,633	7,039,890	7,039,890
	Equipment	307,225	1,263,500	1.8%	38,689	1,263,500	1,439,636	1,439,636
	Contractual	2,089,986	2,423,100	3.5%	1,046,361	2,222,850	2,499,600	2,499,600
	Total Public Works	8,300,230	10,244,740	14.8%	5,309,415	9,732,983	10,979,126	10,979,126
Public Works - Summary by Division Code								
	Administration	839,609	1,791,995	2.6%	398,129	1,766,745	2,017,205	2,017,205
	Engineering	434,111	552,812	0.8%	211,131	552,812	588,372	588,372
	Facilities	1,650,306	1,787,561	2.6%	1,073,300	1,564,653	1,899,185	1,899,185
	Highway	2,800,473	3,372,204	4.9%	1,795,028	3,202,104	3,533,326	3,533,326
	Sanitation	2,575,729	2,740,169	3.9%	1,831,827	2,646,669	2,941,038	2,941,038
	Total Public Works	8,300,230	10,244,740	14.8%	5,309,415	9,732,983	10,979,126	10,979,126

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Police - Summary by Expenditure Group								
	Personnel	8,199,765	7,720,986	11.1%	5,528,629	8,615,825	7,935,435	7,935,435
	Equipment	127,655	172,024	0.2%	57,908	172,024	289,500	289,500
	Contractual	187,260	279,000	0.4%	148,517	271,000	311,900	311,900
	Total Police	8,514,679	8,172,010	11.8%	5,735,054	9,058,849	8,536,835	8,536,835
Police - Summary by Division Code								
	Administration	464,695	516,031	0.7%	310,380	514,531	514,913	514,913
	Investigations	675,516	713,126	1.0%	400,992	658,819	672,986	672,986
	Patrol	7,024,759	6,319,025	9.1%	4,708,990	7,468,525	6,911,595	6,911,596
	Support	349,710	623,828	0.9%	314,691	416,974	437,342	437,342
	Total Police	8,514,679	8,172,010	11.8%	5,735,054	9,058,849	8,536,835	8,536,835

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Fire - Summary by Expenditure Group								
	Personnel	6,651,522	6,460,235	9.3%	4,417,174	6,459,235	6,849,649	6,849,649
	Equipment	142,495	93,000	0.1%	52,965	188,000	81,000	81,000
	Contractual	300,804	445,733	0.6%	221,005	389,733	434,171	434,171
	Total Fire	7,094,821	6,998,968	10.1%	4,691,144	7,036,968	7,364,820	7,364,820
Fire - Summary by Division Code								
	Administration	318,563	324,085	0.5%	218,076	338,335	331,728	331,728
	Records	71,386	75,479	0.1%	48,227	72,229	74,953	74,953
	Scheduling	170,244	147,104	0.2%	109,900	145,354	154,873	154,873
	Suppression	6,144,528	6,000,964	8.6%	4,033,746	6,048,464	6,378,223	6,378,223
	Training	300,173	287,353	0.4%	202,399	282,103	295,123	295,123
	FireVolunteers	89,927	163,983	0.2%	78,796	150,483	129,921	129,921
	Total Fire	7,094,821	6,998,968	10.1%	4,691,144	7,036,968	7,364,820	7,364,820

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Fire - Detail by Line Item - A-3410								
Administration								
ADMIN-ADMIN-100 1	Personal Services	284,125	278,085		194,179	278,085	285,228	285,228
ADMIN-ADMIN-100 12	Personal Services O/T	200	26,000		3,699	26,000	28,000	28,000
	Personnel Total	284,325	304,085	0.4%	197,878	304,085	313,228	313,228
ADMIN-ADMIN-200 21	Office Equipment	25,350	3,000	0.0%	12,043	18,500	3,000	3,000
	Total Equipment	25,350	3,000	0.0%	12,043	18,500	3,000	3,000
ADMIN-ADMIN-400 412	Office Supplies	630	1,500		293	1,000	1,000	1,000
ADMIN-ADMIN-400 413	Auto Supplies	-	500		-	250	500	500
ADMIN-ADMIN-400 435	Prof Business Exp	1,057	2,500		2,212	2,500	2,000	2,000
ADMIN-ADMIN-400 449	Miscellaneous Supplies	157	1,500		192	1,000	1,500	1,500
ADMIN-ADMIN-400 454	Travel	69	3,000		-	2,000	3,000	3,000
ADMIN-ADMIN-400 461	Repairs to Buildings	2,082	-		384	-	-	-
ADMIN-ADMIN-400 469	Printing & Forms	638	1,000		-	500	500	500
ADMIN-ADMIN-400 496	Professional Development	1,095	3,500		799	3,500	3,500	3,500
ADMIN-ADMIN-400 499	Contractual Expense	3,159	3,500		4,276	5,000	3,500	3,500
	Contractual Expense	8,888	17,000	0.0%	8,154	15,750	15,500	15,500
	Total Administration	318,563	324,085	0.5%	218,076	338,335	331,728	331,728
Records								
ADMIN-RCDS-100 1	Personal Services	71,132	68,979		48,227	68,979	68,453	68,453

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
ADMIN-RCDS-100 12	Personal Services O/T	254	2,000		-	1,000	2,000	2,000
	Personnel Total	71,386	70,979	0.1%	48,227	69,979	70,453	70,453
ADMIN-RCDS-200 21	Office Equipment	-	2,000		-	1,000	2,000	2,000
	Total Equipment	-	2,000	0.0%	-	1,000	2,000	2,000
ADMIN-RCDS-400 412	Office Supplies	-	1,000		-	500	1,000	1,000
ADMIN-RCDS-400 469	Printing & Forms	-	1,000		-	500	1,000	1,000
ADMIN-RCDS-400 496	Professional Development	-	500		-	250	500	500
	Contractual Expense	-	2,500	0.0%	-	1,250	2,500	2,500
	Total Records	71,386	75,479	0.1%	48,227	72,229	74,953	74,953
Scheduling								
ADMIN-SCHED-100 1	Personal Services	149,249	138,104		109,463	138,104	145,873	145,873
ADMIN-SCHED-100 12	Personal Services O/T	20,407	5,000		421	5,000	5,000	5,000
	Personnel Total	169,657	143,104	0.2%	109,884	143,104	150,873	150,873
ADMIN-SCHED-200 21	Office Equipment	375	1,000		-	500	1,000	1,000
	Total Equipment	375	1,000	0.0%	-	500	1,000	1,000
ADMIN-SCHED-400 412	Office Supplies	212	1,000		16	250	1,000	1,000
ADMIN-SCHED-400 435	Prof Business Exp	-	500		-	500	500	500
ADMIN-SCHED-400 454	Travel	-	500		-	500	500	500
ADMIN-SCHED-400 496	Professional Development	-	1,000		-	500	1,000	1,000

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
	Contractual Expense	212	3,000	0.0%	16	1,750	3,000	3,000
	Total Scheduling	170,244	147,104	0.2%	109,900	145,354	154,873	154,873
	Suppression							
SUPP-SUPP-100 1	Personal Services	5,006,323	4,890,764		3,411,436	4,890,764	5,374,223	5,374,223
SUPP-SUPP-100 12	Personal Services O/T	803,202	605,000		439,695	605,000	640,000	640,000
SUPP-SUPP-100 15	Personal Leave	-	153,200		-	153,200	-	-
	Personnel Total	5,809,525	5,648,964	8.1%	3,851,131	5,648,964	6,014,223	6,014,223
SUPP-SUPP-200 21	Office Equipment	350	4,000		-	2,000	2,000	2,000
SUPP-SUPP-200 22	Furniture & Fixtures	4,338	32,000		16,650	25,000	25,000	25,000
SUPP-SUPP-200 25	Fire Equipment	107,569	35,000		13,831	125,000	32,000	32,000
	Total Equipment	112,257	71,000	0.1%	30,481	152,000	59,000	59,000
SUPP-SUPP-400 412	Office Supplies	241	1,500		324	1,000	1,000	1,000
SUPP-SUPP-400 413	Auto Supplies	675	1,500		743	1,000	1,500	1,500
SUPP-SUPP-400 420	Hose & Tools	18,336	30,000		7,755	15,000	20,000	20,000
SUPP-SUPP-400 421	Uniforms	29,351	30,000		18,024	30,000	30,000	30,000
SUPP-SUPP-400 421-0	Personal Protective Equipment	40,541	46,000		55,359	46,000	82,000	82,000
SUPP-SUPP-400 435	Prof Business Exp	-	2,000		300	2,000	2,000	2,000
SUPP-SUPP-400 436	Radio Repairs	16,556	20,000		9,464	15,000	15,000	15,000
SUPP-SUPP-400 449	Miscellaneous Supplies	13,568	12,500		8,004	12,500	12,500	12,500
SUPP-SUPP-400 452	Painting	38	5,000		-	2,500	2,500	2,500
SUPP-SUPP-400 454	Travel	1,700	2,000		600	2,000	2,000	2,000
SUPP-SUPP-400 460	Repairs to Equipment	8,668	20,000		6,489	15,000	20,000	20,000
SUPP-SUPP-400 460-0	Repairs to Apparatus	21,196	15,000		-	15,000	15,000	15,000

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
SUPP-SUPP-400 461	Repairs to Buildings	18,148	35,000		21,767	35,000	35,000	35,000
SUPP-SUPP-400 469	Printing & Forms	-	500		-	500	500	500
SUPP-SUPP-400 496	Professional Development	7,940	15,000		680	5,000	15,000	15,000
SUPP-SUPP-400 499	Contractual Expense	45,786	45,000		22,626	50,000	51,000	51,000
	Contractual Expense	222,745	281,000	0.4%	152,135	247,500	305,000	305,000
	Total Suppression	6,144,528	6,000,964	8.6%	4,033,746	6,048,464	6,378,223	6,378,223
Training								
TRAIN-CARER-100 1	Personal Services	159,441	138,103		109,463	138,103	145,873	145,873
TRAIN-CARER-100 12	Personal Services O/T	134,525	125,000		85,795	125,000	125,000	125,000
	Personnel Total	293,966	263,103	0.4%	195,258	263,103	270,873	270,873
TRAIN-CARER-200 21	Office Equipment	-	1,000		-	1,000	1,000	1,000
TRAIN-CARER-200 25	Fire Equipment	4,512	10,000		6,572	10,000	10,000	10,000
	Total Equipment	4,512	11,000	0.0%	6,572	11,000	11,000	11,000
TRAIN-CARER-400 412	Office Supplies	291	1,000		410	500	1,000	1,000
TRAIN-CARER-400 413	Auto Supplies	-	500		-	250	500	500
TRAIN-CARER-400 435	Prof Business Exp	-	1,000		-	500	1,000	1,000
TRAIN-CARER-400 449	Miscellaneous Supplies	351	1,000		159	500	1,000	1,000
TRAIN-CARER-400 454	Travel	-	2,000		-	1,000	2,000	2,000
TRAIN-CARER-400 461	Repairs to Buildings	643	5,000		-	2,500	5,000	5,000
TRAIN-CARER-400 469	Printing & Forms	-	250		-	250	250	250
TRAIN-CARER-400 496	Professional Development	410	2,500		-	2,500	2,500	2,500
	Contractual Expense	1,695	13,250	0.0%	569	8,000	13,250	13,250
	Total Training	300,173	287,353	0.4%	202,399	282,103	295,123	295,123

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Fire Volunteers								
TRAIN-VOL-100	Personal Services O/T	22,663	30,000		14,796	30,000	30,000	30,000
	Personnel Total	22,663	30,000	0.0%	14,796	30,000	30,000	30,000
TRAIN-VOL-200	Fire Equipment	-	5,000		3,869	5,000	5,000	5,000
	Total Equipment	-	5,000	0.0%	3,869	5,000	5,000	5,000
TRAIN-VOL-400	Equip/Train Exp Vol Co #1	28,749	32,661		26,324	32,661	21,307	21,307
TRAIN-VOL-400	Equip/Train Exp Vol Co #2	28,050	32,661		23,535	32,661	21,307	21,307
TRAIN-VOL-400	Equip/Train Exp Vol Co #3	6,271	32,661		5,830	32,661	21,307	21,307
TRAIN-VOL-400	Radio Repairs	-	5,000		-	2,500	5,000	5,000
TRAIN-VOL-400	Miscellaneous Supplies	635	5,000		669	2,500	5,000	5,000
TRAIN-VOL-400	Professional Development	305	5,000		280	2,500	5,000	5,000
TRAIN-VOL-400	Contractual Expense	3,254	16,000		3,493	10,000	16,000	16,000
	Contractual Expense	67,264	128,983	0.2%	60,131	115,483	94,921	94,921
	Total Fire Volunteers	89,927	163,983	0.2%	78,796	150,483	129,921	129,921
	Total Fire	7,094,821	6,998,968	10.1%	4,691,144	7,036,968	7,364,820	7,364,820

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Building and Safety Inspections - Summary by Expenditure Group								
Personnel		713,827	773,732	1.1%	504,397	773,732	825,438	825,438
Equipment		2,676	48,000	0.1%	45,558	48,000	-	-
Contractual		4,486	21,000	0.0%	6,165	21,000	27,500	27,500
Total Building and Safety Inspections		720,989	842,732	1.2%	556,120	842,732	852,938	852,938
Building and Safety Inspections - Summary by Division Code								
Administration		191,516	257,685	0.4%	180,617	257,685	218,467	218,467
BAR		85,378	93,450	0.1%	58,869	93,450	94,082	94,082
Board		20,282	20,156	0.0%	13,913	20,156	20,635	20,635
Inspections		200,998	250,751	0.4%	152,385	250,751	298,172	298,172
Plan Review		104,790	102,692	0.1%	69,755	102,692	102,250	102,250
Permit		118,026	117,998	0.2%	80,579	117,998	119,332	119,332
Total Building and Safety Inspections		720,989	842,732	1.2%	556,120	842,732	852,938	852,938

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Parks, Recreation and Conservation - Summary by Expenditure Group								
	Personnel	1,946,381	2,125,894	3.1%	1,555,033	2,111,494	2,202,297	2,202,297
	Equipment	3,720	109,100	0.2%	82,710	118,513	39,500	39,500
	Contractual	1,595,714	1,828,134	2.6%	1,123,085	1,654,361	1,908,928	2,008,928
	Total Parks, Recreation and Conservation	3,545,814	4,063,128	5.9%	2,760,828	3,884,368	4,150,725	4,250,725
Parks, Recreation and Conservation - Summary by Division Code								
	Administration	727,400	752,616	1.1%	505,814	732,118	754,069	854,069
	Day Camp	674,964	720,850	1.0%	670,665	721,351	735,500	735,500
	Soccer Camp	11,165	12,000	0.0%	17,304	17,304	18,000	18,000
	Sports Camp	30,263	31,000	0.0%	21,225	26,167	27,000	27,000
	Travel Camp	197,268	294,000	0.4%	126,341	185,532	296,000	296,000
	Nature Center Maintenance	29,732	28,500	0.0%	8,033	28,500	33,000	33,000
	Nature Center Programs	154,346	166,250	0.2%	94,212	182,050	209,926	209,926
	Playground Maintenance	598,892	768,083	1.1%	497,389	768,854	724,392	724,392
	Athletic	415,907	451,540	0.7%	283,735	380,483	420,918	420,918
	Culture	18,000	27,000	0.0%	22,739	23,900	28,940	28,940
	Recreation - Other	172,063	218,274	0.3%	141,299	217,098	262,845	262,845
	Seniors	10,601	70,440	0.1%	25,085	56,840	74,100	74,100
	Tennis	505,215	522,575	0.8%	346,987	544,171	566,035	566,035
	Total Parks, Recreation and Conservation	3,545,814	4,063,128	5.9%	2,760,828	3,884,368	4,150,725	4,250,725

Village of Scarsdale

General Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Non Departmental - Summary by Division Code								
	Human Services	408,790	451,986	0.7%	434,767	449,986	457,000	476,639
	Employee Benefits	16,981,055	18,434,222	26.6%	14,795,301	18,298,500	19,973,759	10,191,259
	Debt	2,315,965	2,309,233	3.3%	2,070,859	2,299,403	2,190,686	2,190,686
	Other Expenses	556,021	570,000	0.8%	531,056	570,000	625,000	625,000
	Fund Level Expenses	811,791	1,358,000	2.0%	290,858	1,152,000	1,030,000	1,030,000
	Transfers	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	12,776,580	11,603,580
	Total Non Departmental Expense	28,290,460	33,304,915	48.0%	30,054,316	32,951,363	37,053,025	26,117,164
Non Departmental - Summary by Expenditure Group								
	Other	408,790	666,986	1.0%	439,099	464,986	472,000	491,639
	Special Items	1,367,812	1,928,000	2.8%	821,914	1,722,000	1,655,000	1,655,000
	Debt - Principal	1,812,899	1,863,034	2.7%	1,798,034	1,863,034	1,821,689	1,821,689
	Debt - Interest	503,067	446,199	0.6%	272,825	436,369	368,997	368,997
	Benefits	16,981,055	18,219,222	26.2%	14,790,969	18,283,500	19,958,759	10,176,259
	Transfers	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	12,776,580	11,603,580
	Total Non Departmental Expense	28,290,460	33,304,915	48.0%	30,054,316	32,951,363	37,053,025	26,117,164

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Non Departmental - Detail by Line Item - A-9990								
Human Services								
HUMSV-ADULT-400 490	Senior Outreach - Adult	56,995	59,104	0.1%	59,104	59,104	60,300	60,863
HUMSV-MEALS-400 493	Meals on Wheels	9,000	12,000	0.0%	12,000	12,000	12,000	12,000
HUMSV-SVAC 400-411	Fuel, Light & Power	33,320	32,000	0.0%	17,032	32,000	32,000	32,000
HUMSV-SVAC 400-432	First Aid Supplies	-	2,000	0.0%	-	-	-	-
HUMSV-SVAC 400-453	Telephone	2,538	2,700	0.0%	2,106	2,700	2,700	2,700
HUMSV-SVAC 400-483	Care of Grounds	3,306	5,000	0.0%	2,131	5,000	5,000	5,000
HUMSV-SVAC 400-499	Contractual Expense	50,000	50,000	0.1%	59,640	50,000	50,000	50,000
HUMSV-YOUTH-400 499	Contractual Expense - Youth	253,631	289,182	0.4%	282,755	289,182	295,000	314,076
	Total Human Services	408,790	451,986	0.7%	434,767	449,986	457,000	476,639
Employee Benefits								
SPCL-BENEF-800 9010	State Retirement ERS	1,384,959	1,460,000	2.1%	1,205,515	1,460,000	1,657,682	1,657,682
SPCL-BENEF-800 9015	State Ret Pol/Fire	3,521,930	3,550,000	5.1%	3,005,587	3,550,000	4,185,000	4,185,000
SPCL-BENEF-800 9030	Social Security	1,831,242	2,296,722	3.3%	1,372,382	2,296,000	2,335,878	2,335,878
SPCL-BENEF-800 9040	Workers Compensation	347,237	425,000	0.6%	344,702	475,000	475,000	475,000
SPCL-BENEF-800 9040-.1	Workers Compensation Claims	339,217	425,000	0.6%	132,455	425,000	425,000	425,000
SPCL-BENEF-800 9045	Life Insurance	15,779	25,000	0.0%	14,510	40,000	25,199	25,199
SPCL-BENEF-800 9050	Unemployment Insurance	28,639	30,000	0.0%	15,836	30,000	30,000	30,000
SPCL-BENEF-800 9055	Dental Insurance	223,751	225,000	0.3%	157,244	225,000	225,000	225,000
SPCL-BENEF-800 9060	Health Insurance	9,288,301	9,782,500	14.1%	8,542,738	9,782,500	10,600,000	817,500
SPCL-BENEF-800 9070	Compensated Absences P/Y	-	200,000	0.3%	-	-	-	-

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
SPCL-CELB-400 499	Contractual Expense	-	15,000	0.0%	4,332	15,000	15,000	15,000
Total Employee Benefits		16,981,055	18,434,222	26.6%	14,795,301	18,298,500	19,973,759	10,191,259
Debt								
SPCL-DEBT-600 9710	Serial Bonds	1,747,899	1,798,034	2.6%	1,798,034	1,798,034	1,751,689	1,751,689
SPCL-DEBT-600 9720	EFC Bond	65,000	65,000	0.1%	-	65,000	70,000	70,000
SPCL-DEBT-700 9711	Interest on Serial Bonds	483,401	417,259	0.6%	263,355	417,429	350,439	350,439
SPCL-DEBT-700 9721	EFC Interest	19,666	18,940	0.0%	9,470	18,940	18,558	18,558
SPCL-DEBT-700 9731	Interest on BANS	-	10,000	0.0%	-	-	-	-
Total Debt		2,315,965	2,309,233	3.3%	2,070,859	2,299,403	2,190,686	2,190,686
Other Expenses								
SPCL-SPCL-400 451	Insurance	515,718	520,000	0.7%	511,357	520,000	575,000	575,000
SPCL-SPCL-400 453	Telephone	40,302	50,000	0.1%	19,699	50,000	50,000	50,000
Total Other Expenses		556,021	570,000	0.8%	531,056	570,000	625,000	625,000
Fund Level Expenses								
SPCL-SPCL-500 1920	Municipal Assoc Dues	8,993	5,000	0.0%	3,396	5,000	5,000	5,000
SPCL-SPCL-500 1921	Unallocated	43,363	25,000	0.0%	259,932	260,000	40,000	40,000
SPCL-SPCL-500 1924	Scarsdale Business Alliance	-	10,000	0.0%	-	10,000	10,000	10,000
SPCL-SPCL-500 1930	Judgements and Claims	22,190	-	0.0%	400	100,000	100,000	100,000
SPCL-SPCL-500 1950	Taxes on Village Property	126,883	160,000	0.2%	158	135,000	135,000	135,000
SPCL-SPCL-500 1964	Refund Real Property Tax	3,901	200,000	0.3%	-	2,000	100,000	100,000
SPCL-SPCL-500 1980	Reserve for Uncoll Tax	216,695	150,000	0.2%	-	150,000	150,000	150,000
SPCL-SPCL-500 1980-.4	Pymt MTA Payroll Tax	87,293	90,000	0.1%	26,972	90,000	90,000	90,000
SPCL-SPCL-500 1990	Contingent Account	-	318,000	0.5%	-	-	-	-

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
SPCL-SPCL-500 1991	Contingent Account	300,000	400,000	0.6%	-	400,000	400,000	400,000
SPCL-SPCL-500 8685-.0	Plan/Manage Dev-Frtway	2,473	-	0.0%	-	-	-	-
Total Fund Level Expenses		811,791	1,358,000	2.0%	290,858	1,152,000	1,030,000	1,030,000

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent of Fund Expenses	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Transfers								
TRNFR-TRNFR-950 9512	Trans to Library Fund	3,095,000	4,511,000	6.5%	4,511,000	4,511,000	4,725,439	4,725,439
TRNFR-TRNFR-950 9514	To Internal Svce Cen/Gar	1,900,000	2,172,000	3.1%	2,172,000	2,172,000	2,519,000	2,336,000
TRNFR-TRNFR-950 9550	Trans to Capital Fund	2,221,838	3,498,474	5.0%	5,248,474	3,498,474	5,532,141	4,542,141
	Total Transfers	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	12,776,580	11,603,580
Total Non Departmental Expenses		28,290,460	33,304,915	48.0%	30,054,316	32,951,363	37,053,025	26,117,164

Village of Scarsdale

Pool Fund - Summary of Revenue and Expenses

at 2/08/2024

Account	Actual 2021-2022	Actual 2022- 2023	2023-2024 Adopted Budget	Percent	2022-2023 Amended Budget	Actual at 2/08/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue Summary									
Charges for Services	1,319,540	1,305,671	1,469,400	100.0%	1,469,400	1,409,556	1,412,500	1,597,035	1,597,035
Use of Money and Property	19	149	100	0.0%	100	125	100	-	-
Total Operating Revneue	1,319,560	1,305,820	1,469,500		1,469,500	1,409,681	1,412,600	1,597,035	1,597,035
Expense Summary									
Personnal Services	533,264	591,402	753,050	51.2%	753,050	569,699	648,379	845,985	845,985
Equipment	8,937	4,917	40,000	2.7%	40,000	7,386	40,000	7,500	7,500
Operational Expenses	411,998	571,795	593,450	40.4%	595,264	332,276	646,221	664,550	664,550
Special Items	24,821	25,984	14,000	1.0%	14,000	1,606	9,000	9,000	9,000
Employee Benefits	62,165	61,948	69,000	4.7%	69,000	62,690	69,000	70,000	70,000
Transfers	-	-	-	0.0%	-	-	-	-	-
Total Expenses	1,041,185	1,256,045	1,469,500	-	1,471,314	973,656	1,412,600	1,597,035	1,597,035
Excess(Deficiency) of Revenue Over Expenses	278,374	49,775	-	-	(1,814)	436,024	-	-	-
Use of Fund Balance	-	-	-	0.0%	-	-	-	-	-
Net Change in Fund Balance	278,374	49,775	-		(1,814)	436,024	-	-	-

Village of Scarsdale

Pool Fund - Account Detail

at 2/08/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/08/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue									
2025-02	Daily Pool Admissions	121,816	100,000	6.8%	100,000	66,939	86,500	85,000	85,000
2025-03	Pool Snack Bar Concess	16,000	17,000	1.2%	17,000	17,000	17,000	17,000	17,000
2025-04	Misc Pool Fees Spec Pgms	72,158	185,000	12.6%	185,000	184,085	65,500	200,000	200,000
2025-05	Pool Permits	1,087,073	1,156,000	78.7%	1,156,000	1,134,750	1,234,000	1,292,535	1,292,535
2025-07	Other	-	2,500	0.2%	2,500	-	2,500	2,500	2,500
2401-0	Interest Earnings	149	100	0.0%	100	125	100	-	-
2770-0	Other Unclassified	8,624	8,900	0.6%	8,900	6,782	7,000	-	-
	Total Revenue	1,305,820	1,469,500	100.0%	1,469,500	1,409,681	1,412,600	1,597,035	1,597,035
			-		-	-	-	-	-
Expenses									
Personnel									
POOL-100 1	Personal Services	41,022	63,150	4.3%	63,150	62,439	63,150	68,985	68,985
POOL-100 12	Personal Services O/T	8,856	12,000	0.8%	12,000	7,023	12,000	12,000	12,000
POOL-100 13	Personal Services P/T	541,767	677,900	46.1%	677,900	500,237	573,229	765,000	765,000
	Total Personnel	591,645	753,050		753,050	569,699	648,379	845,985	845,985
Equipment									
POOL-200 20	Equipment	4,917	40,000	2.7%	40,000	7,386	40,000	7,500	7,500
	Total Equipment	4,917	40,000		40,000	7,386	40,000	7,500	7,500

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/08/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Operating Expenses									
POOL-400 411	Fuel, Light & Power	60,807	68,000	4.6%	68,000	36,919	68,000	75,000	75,000
POOL-400 412	Office Supplies	3,508	2,000	0.1%	2,000	800	2,000	2,000	2,000
POOL-400 414	Maint Supplies	6,193	3,500	0.2%	3,500	2,367	3,500	3,500	3,500
POOL-400 415	Athletic Supplies	169	1,050	0.1%	1,050	93	1,050	2,850	2,850
POOL-400 421	Uniforms	11,675	23,000	1.6%	23,000	(2,840)	23,744	26,000	26,000
POOL-400 427	Trophies	-	800	0.1%	800	62	700	700	700
POOL-400 428	Cleaning & Sanitary Suppl	182	4,500	0.3%	4,500	-	4,500	4,500	4,500
POOL-400 429	Purchase of Water	94,091	150,000	10.2%	150,000	84,267	150,000	150,000	150,000
POOL-400 432	First Aid Supplies	1,204	1,500	0.1%	1,500	450	1,500	2,500	2,500
POOL-400 433	Chemicals	25,529	32,000	2.2%	32,000	8,686	32,000	32,000	32,000
POOL-400 449	Miscellaneous Supplies	27,866	16,100	1.1%	16,100	8,955	18,206	20,000	20,000
POOL-400 451	Insurance	60,000	65,000	4.4%	65,000	60,000	60,000	65,000	65,000
POOL-400 460	Repairs to Equipment	14,477	20,000	1.4%	20,000	2,007	20,000	20,000	20,000
POOL-400 461	Repairs to Buildings	16,638	20,000	1.4%	20,000	6,017	20,000	20,000	20,000
POOL-400 479	Transaction Fees	51,267	35,000	2.4%	35,000	32,183	55,000	55,000	55,000
POOL-400 483	Care of Grounds	32,795	25,000	1.7%	25,000	3,482	25,000	25,000	25,000
POOL-400 496	Professional Development	415	500	0.0%	500	6,533	6,533	500	500
POOL-400 499	Contractual Expense	164,982	125,500	8.5%	127,314	82,294	154,488	160,000	160,000
Total Operating Expenses		571,797	593,450		595,264	332,276	646,221	664,550	664,550
Fund Level Expenses									
SPCL-500 1950	Taxes on Village Property	5,591	12,000	0.8%	12,000	-	7,000	7,000	7,000
SPCL-500 1994	Depreciation Expense	18,163	-	0.0%	-	-	-	-	-
Pool Fund Detail									Page 53 of 81

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/08/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
SPCL-500 1980-.4	Pymt MTA Payroll Tax	1,985	2,000	0.1%	2,000	1,606	2,000	2,000	2,000
Total Fund Level Expenses		25,739	14,000		14,000	1,606	9,000	9,000	9,000
Employee Benefits									
BENEF-800 9030	Social Security	42,714	49,000	3.3%	49,000	44,261	49,000	50,000	50,000
BENEF-800 9040	Workers Compensation	19,234	20,000	1.4%	20,000	18,429	20,000	20,000	20,000
Total Employee Benefits		61,948	69,000		69,000	62,690	69,000	70,000	70,000
Total Expenses		1,256,045	1,469,500	100.0%	1,471,314	973,656	1,412,600	1,597,035	1,597,035
Net Operating Results		49,775	-		(1,814)	436,024	-	-	-

Village of Scarsdale
Pool Fund - Fund Balance
at 2/08/2024

Account	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Fund Balance - Beginning Balance	974,375	919,475	669,605	502,728	187,867	466,241	516,016	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	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	1,597,035
Ending Fund Balance	919,475	669,605	502,728	187,867	466,241	516,016	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	247,000
Unrestricted	520,812	333,865	196,659	(96,083)	200,761	268,945	268,945	269,016	269,016
Ending Fund Balance	919,475	669,605	502,728	187,867	466,241	516,016	516,016	516,016	516,016

Village of Scarsdale

Water Fund - Summary of Revenue and Expenses

at 2/8/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue Summary									
Charges for Servcies	7,145,386	9,244,750	8,880,000	67.7%	8,880,000	6,758,570	8,901,730	9,160,000	9,160,000
Interfund Transfers	720,000	700,000	700,000	5.3%	700,000	700,000	700,000	950,000	950,000
Other Revenue	330,073	127,090	32,200	0.2%	32,200	61,778	52,500	30,500	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	7,520,347	12,654,230	10,140,500	10,140,500
Expense Summary									
Personnal Services	1,073,584	1,053,682	1,222,076	9.3%	1,222,076	798,598	1,222,076	1,252,835	1,252,835
Equipment	-	4,808	-	0.0%	-	-	-	-	-
Operational Expenses	3,570,957	4,346,827	4,447,500	33.9%	5,468,855	3,348,694	4,469,500	4,689,500	4,689,500
Special Items	1,145,767	915,751	5,584,800	42.6%	6,221,534	411,749	5,604,800	2,274,942	2,274,942
Debt Principal	7,449	0	361,966	2.8%	361,966	361,966	361,996	363,940	363,940
Debt Interest	141,215	159,764	126,858	1.0%	126,858	154,812	111,858	106,283	106,283
Employee Benefits	576,005	774,143	759,000	5.8%	759,000	620,493	774,000	843,000	843,000
Transfers	606,680	610,000	610,000	4.7%	610,000	610,000	610,000	610,000	610,000
Total Expenses	7,121,656	7,864,976	13,112,200	100%	14,770,289	6,306,313	13,154,230	10,140,500	10,140,500
Excess(Deficiency) of Revenue Over Expenses	1,073,803	2,206,864	(500,000)	-3.8%	(2,158,089)	1,214,035	(500,000)	(0)	(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)	1,214,035	-	(0)	(0)

Village of Scarsdale
Water Fund - Revenue by Function
at 2/8/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue									
Charges for Services	7,136,786	9,244,750	8,280,000	63.1%	8,280,000	6,758,570	8,901,730	9,160,000	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	374	500	500	500
Sale of Property, Other	47,130	32,290	32,000	0.2%	32,000	36,144	32,000	30,000	30,000
Misc Local Sources	59,024	61,555	-	0.0%	-	25,260	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	950,000
Total Operating Revenue	8,195,459	10,071,840	12,612,200	96.2%	12,612,200	7,520,347	12,654,230	10,140,500	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	7,520,347	13,154,230	10,140,500	10,140,500

Water Fund Revenue Summary

Charges for Servcies	7,145,386	9,244,750	8,880,000	67.7%	8,880,000	6,758,570	8,901,730	9,160,000	9,160,000
Interfund Transfers	720,000	700,000	700,000	5%	700,000	700,000	700,000	950,000	950,000
Other Revenue	330,073	127,090	32,200	0.2%	32,200	61,778	52,500	30,500	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	7,520,347	13,154,230	10,140,500	10,140,500

Village of Scarsdale

Water Fund - Expenses by Function

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Expenses								
Departments								
Administration	2,873,018	3,012,267	23.0%	3,012,267	2,214,671	3,009,297	2,815,714	2,815,714
Distribution	997,679	6,059,933	46.2%	6,733,157	1,062,684	6,104,933	3,184,045	3,184,045
Pumping	3,994,278	4,040,000	30.8%	5,024,865	3,028,957	4,040,000	4,140,741	4,140,741
Total Water Fund Expenses	7,864,976	13,112,200	100.0%	14,770,289	6,306,313	13,154,230	10,140,500	10,140,500

Water Fund Expense Summary

Personnal Services	1,053,682	1,222,076	9.3%	1,222,076	798,598	1,222,076	1,252,835	1,252,835
Equipment	4,808	-	0.0%	-	-	-	-	-
Operational Expenses	4,346,827	4,447,500	33.9%	5,468,855	3,348,694	4,469,500	4,689,500	4,689,500
Special Items	915,751	5,584,800	42.6%	6,221,534	411,749	5,604,800	2,274,942	2,274,942
Debt Principal	0	361,966	2.8%	361,966	361,966	361,996	363,940	363,940
Debt Interest	159,764	126,858	1.0%	126,858	154,812	111,858	106,283	106,283
Employee Benefits	774,143	759,000	5.8%	759,000	620,493	774,000	843,000	843,000
Transfers	610,000	610,000	4.7%	610,000	610,000	610,000	610,000	610,000
Total Expenses	7,864,976	13,112,200	100%	14,770,289	6,306,313	13,154,230	10,140,500	10,140,500

-

Village of Scarsdale

Water Fund - Expenses by Function

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
	-	-		-	-	-	-	-
Summary - Non Departmental Items								
Employee Benefits	777,582	762,800	5.8%	762,800	621,567	777,800	847,200	847,200
Capital	201,884	5,161,000	39.4%	5,797,734	449,508	5,181,000	2,120,742	2,120,742
Contingent	25,000	350,000	2.7%	350,000	(51,811)	350,000	75,000	75,000
Debt	159,765	488,824	3.7%	488,824	516,778	473,854	470,223	470,223
Fund Level Expenses	25,768	70,000	0.5%	70,000	12,978	70,000	75,000	75,000
Transfer to General Fund	500,000	500,000	3.8%	500,000	500,000	500,000	500,000	500,000
Transfer to Internal Service	110,000	110,000	0.8%	110,000	110,000	110,000	110,000	110,000
Transfer to Capital Fund	-	-	0.0%	-	-	-	-	-
Depreciation	659,660	-	0.0%	-	-	-	-	-
Total Non Departmental	2,459,659	7,442,624	56.8%	8,079,358	2,159,021	7,462,654	4,198,165	4,198,165

**Village of Scarsdale
Water Fund Detail
at 2/8/2024**

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue									
2140-0	Metered Sales - Resident	127,105	120,000	0.9%	120,000	88,650	120,000	120,000	120,000
2140-01	Metered Sales - Resident	6,996,328	6,554,000	50.0%	6,554,000	5,217,481	7,175,730	7,390,000	7,390,000
2140-02	Metered Sales - Commercl	610,060	505,000	3.9%	505,000	336,048	505,000	510,000	510,000
2142-01	Metered Sale - Pub Auth	545,704	500,000	3.8%	500,000	391,474	500,000	500,000	500,000
2450-01	Ready to Serve Fees - Scarsdale	827,776	500,000	3.8%	500,000	625,816	500,000	530,000	530,000
2701-01	Ready to Serve Fees - Mamaroneck	6,168	4,000	0.0%	4,000	4,632	4,000	5,000	5,000
2760-02	Penalties on Arrears	131,610	97,000	0.7%	97,000	94,468	97,000	105,000	105,000
3840-0	Water Services - Govts	-	600,000	4.6%	600,000	-	-	-	-
4840-0	Interest Earnings	15,471	200	0.0%	200	374	500	500	500
2650-0	Sale Scrap Excess Mtls	-	-	0.0%	-	7,914	-	-	-
2655-0	Minor Sales	32,290	32,000	0.2%	32,000	28,230	32,000	30,000	30,000
2770-0	Other Unclassified	61,555	-	0.0%	-	25,260	20,000	-	-
3540-0	St Aid Public Health	17,774	-	0.0%	-	-	-	-	-

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
2810-03	Trans From EWE#1	700,000	700,000	5.3%	700,000	700,000	700,000	950,000	950,000
5710-0	Serial Bonds	-	3,000,000	23%	3,000,000	-	3,000,000	-	-
9999	Surplus Used	-	500,000	3.8%	500,000	-	500,000	-	-
Total Revenue		10,071,840	13,112,200	100%	13,112,200	7,520,347	13,154,230	10,140,500	10,140,500
			-		-	-	-	-	-
Expenses									
Administration									
Operation									
ADMIN-ADMIN-100 1	Personal Services	332,122	363,643	2.8%	363,643	233,402	363,643	364,291	364,291
ADMIN-ADMIN-100 13	Personal Services P/T	6,481	34,000	0.3%	34,000	8,545	34,000	34,000	34,000
ADMIN-ADMIN-400 412	Office Supplies	4,120	3,000	0.0%	3,000	4,285	5,000	5,000	5,000
ADMIN-ADMIN-400 431	Food Supplies	68	1,000	0.0%	1,000	109	1,000	1,000	1,000
ADMIN-ADMIN-400 435	Prof Business Exp	605	3,000	0.0%	3,000	-	3,000	3,000	3,000
ADMIN-ADMIN-400 453	Telephone	4,291	4,000	0.0%	4,000	4,075	4,000	4,000	4,000
ADMIN-ADMIN-400 458	Supplemental Services	6,394	40,000	0.3%	40,000	-	40,000	40,000	40,000
ADMIN-ADMIN-400 496	Professional Development	675	1,000	0.0%	1,000	675	1,000	1,000	1,000
ADMIN-ADMIN-400 499	Contractual Expense	659	5,000	0.0%	5,000	1,155	5,000	5,000	5,000
ADMIN-BILL-400 475	Bank Fees	1,352	5,000	0.0%	5,000	-	-	-	-
ADMIN-BILL-400 485	Postage	11,838	12,000	0.1%	12,000	9,305	12,000	12,000	12,000
ADMIN-BILL-400 499	Contractual Expense	4,639	9,000	0.1%	9,000	1,606	9,000	9,000	9,000
Total Operations		373,243	480,643	3.7%	480,643	263,158	477,643	478,291	478,291
Employee Benefits									
ADMIN-BENEF-800 9010	State Retirement ERS	259,327	129,000	1.0%	129,000	102,856	129,000	150,000	150,000

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
ADMIN-BENEF-800 9030	Social Security	76,753	82,000	0.6%	82,000	51,220	82,000	85,000	85,000
ADMIN-BENEF-800 9040	Workers Compensation	100,000	100,000	0.8%	100,000	100,000	100,000	110,000	110,000
ADMIN-BENEF-800 9055	Dental Insurance	3,125	18,000	0.1%	18,000	-	18,000	18,000	18,000
ADMIN-BENEF-800 9060	Health Insurance	291,222	430,000	3.3%	430,000	366,417	445,000	480,000	480,000
ADMIN-BENEF-800 9089	OPEB Expense	43,717	-	0.0%	-	-	-	-	-
Total Employee Benefits		774,143	759,000	5.8%	759,000	620,493	774,000	843,000	843,000
Debt									
ADMIN-DEBT-600 9710	Serial Bonds	0	361,966	2.8%	361,966	361,966	361,996	363,940	363,940
ADMIN-DEBT-700 9711	Interest on Serial Bonds	129,551	111,858	0.9%	111,858	85,412	111,858	106,283	106,283
ADMIN-DEBT-700 9731	Interest on BANS	30,213	15,000	0.1%	15,000	69,400	-	-	-
Total Debt		159,765	488,824	3.7%	488,824	516,778	473,854	470,223	470,223
Fund Level Expenses									
ADMIN-SPCL-400 451	Insurance	242,000	250,000	1.9%	250,000	242,000	250,000	260,000	260,000
ADMIN-SPCL-500 1950	Taxes on Village Property	25,768	70,000	0.5%	70,000	12,978	70,000	75,000	75,000
ADMIN-SPCL-500 1980-4	Pymt MTA Payroll Tax	3,439	3,800	0.0%	3,800	1,074	3,800	4,200	4,200
ADMIN-SPCL-500 1994	Depreciation Expense	659,660	-	0.0%	-	-	-	-	-
ADMIN-SPCL-500 1990	Contingent Account	25,000	350,000	2.7%	350,000	(51,811)	350,000	75,000	75,000
Total Fund Level Expenses		955,867	673,800	5.1%	673,800	204,241	673,800	414,200	414,200

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Transfers									
ADMIN-TRNFR-950 9514-.1	To Internal Svce Central Garage Fund	110,000	110,000	0.8%	110,000	110,000	110,000	110,000	110,000
ADMIN-TRNFR-950 9901	Municipal Svc Chg General Fund	500,000	500,000	3.8%	500,000	500,000	500,000	500,000	500,000
Total Transfers		610,000	610,000	4.7%	610,000	610,000	610,000	610,000	610,000
Total Administration		2,873,018	3,012,267	23.0%	3,012,267	2,214,671	3,009,297	2,815,714	2,815,714
Distribution									
DSTRB-CAPTL-500 50	Capital Improvements	155,232	5,011,000	38.2%	5,602,926	405,682	5,011,000	1,920,001	1,920,001
DSTRB-CAPTL-500 52	RNWSS Capital	-	-	0.0%	-	-	-	150,000	150,000
DSTRB-CAPTL-500 53	Boniface Tank	-	-	0.0%	39,577	20,000	20,000	-	-
DSTRB-EQPT-400 460	Repairs to Equipment	507	-	0.0%	-	-	-	-	-
DSTRB-EXCAV-400 416	Restoration Supplies	78,784	150,000	1.1%	183,939	32,066	150,000	150,000	150,000
DSTRB-FACIL-400 461	Repairs to Buildings	6,455	8,500	0.1%	8,500	481	8,500	8,500	8,500
DSTRB-FACIL-400 499	Contractual Expense	3,098	6,000	0.0%	6,000	2,868	6,000	6,000	6,000
DSTRB-OP/MT-100 1	Personal Services	574,460	634,433	4.8%	634,433	451,744	634,433	664,544	664,544
DSTRB-OP/MT-100 12	Personal Services O/T	68,603	45,000	0.3%	45,000	58,264	45,000	45,000	45,000
DSTRB-OP/MT-100 13	Personal Services P/T	-	10,000	0.1%	10,000	-	10,000	10,000	10,000
DSTRB-OP/MT-400 414	Maint Supplies	15,335	20,000	0.2%	20,000	18,643	20,000	20,000	20,000
DSTRB-OP/MT-400 423	Pipe & Fittings	65,382	75,000	0.6%	82,782	65,190	100,000	100,000	100,000
DSTRB-OP/MT-400 424	Meters & Meter Maint	24,701	75,000	0.6%	75,000	(22,951)	75,000	85,000	85,000
DSTRB-OP/MT-400 499	Contractual Expense	5,122	25,000	0.2%	25,000	30,698	25,000	25,000	25,000
Total Distribution		997,679	6,059,933	46.2%	6,733,157	1,062,684	6,104,933	3,184,045	3,184,045

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Pumping									
PUMP-CAPTL-500 50	Capital Improvements	46,652	150,000	1.1%	155,231	23,827	150,000	50,741	50,741
PUMP-OP/MT-100 12	Personal Services O/T	72,016	135,000	1.0%	135,000	46,643	135,000	135,000	135,000
PUMP-OP/MT-200 20	Equipment	4,808	-	0.0%	-	-	-	-	-
PUMP-OP/MT-400 410	Elec Power For Pumping	164,117	210,000	1.6%	210,000	85,810	210,000	210,000	210,000
PUMP-OP/MT-400 461	Repairs to Buildings	690	10,000	0.1%	10,000	8,353	10,000	10,000	10,000
PUMP-OP/MT-400 499	Contractual Expense	34,215	60,000	0.5%	112,022	45,213	60,000	60,000	60,000
PUMP-PURIF-400 433	Chemicals	55,469	60,000	0.5%	60,000	34,794	60,000	60,000	60,000
PUMP-PURIF-400 499	Contractual Expense	51,457	40,000	0.3%	42,246	19,005	40,000	40,000	40,000
PUMP-WATER-400 466	Purchase of Entitlement Water NYC ARPS	176,921	275,000	2.1%	305,766	79,601	275,000	275,000	275,000
PUMP-WATER-400 467	Purchase of Entitlement - WC RNWSS	2,203,296	1,900,000	14.5%	2,605,530	1,753,994	1,900,000	2,000,000	2,000,000
PUMP-WATER-400 468-0	Purchase of Excess Water - NYC	1,184,636	1,200,000	9.2%	1,389,070	931,717	1,200,000	1,300,000	1,300,000
Total Pumping		3,994,278	4,040,000	30.8%	5,024,865	3,028,957	4,040,000	4,140,741	4,140,741
Total Expenses		7,864,976	13,112,200	100.0%	14,770,289	6,306,313	13,154,230	10,140,500	10,140,500
Net Operating Results		2,206,864	-		(1,658,089)	1,214,035	-	(0)	(0)

Village of Scarsdale

Water Fund - Fund Balance

at 2/8/2024

Account	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Fund Balance - Beginning Balance	2,119,984	2,680,831	4,344,519	5,418,322	7,625,186	7,125,186	7,125,186
Add: Revenue	7,389,288	8,741,563	8,195,459	10,071,840	12,654,230	10,140,500	10,140,500
Less: Expenditures	6,828,441	7,077,876	7,121,656	7,864,976	13,154,230	10,140,500	10,140,500
Cummulative Effect of Change in Accounting Principle	-	-	-	-	-	-	-
Ending Fund Balance	2,680,831	4,344,519	5,418,322	7,625,186	7,125,186	7,125,186	7,125,186
	-	-	-	0	(0)	-	-
Water Fund Balance by Classification							
Net Investment in Capital Assest	3,631,006	2,571,532	3,062,717	2,751,235	2,751,235	2,572,000	3,063,000
Unrestricted	(950,175)	1,772,987	2,355,605	4,873,951	4,373,951	4,553,186	4,062,186
Ending Fund Balance	2,680,831	4,344,519	5,418,322	7,625,186	7,125,186	7,125,186	7,125,186

Village of Scarsdale

Library Fund - Summary of Revenue and Expenses

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue Summary								
Interfund Transfers	3,095,000	4,511,000	99.2%	4,511,000	4,511,000	4,511,000	4,773,652	4,773,652
Other Revenue	36,068	37,600	0.8%	37,600	27,613	73,000	73,000	73,000
Total Operating Revneue	3,131,068	4,548,600		4,548,600	4,538,613	4,584,000	4,846,652	4,846,652
Expense Summary								
Personnal Services	2,408,616	2,609,579	57.4%	2,609,579	1,708,025	2,602,173	2,714,151	2,714,152
Equipment	14,451	20,000	0.4%	31,456	14,523	20,000	20,000	20,000
Operational Expenses	757,921	788,000	17.3%	913,133	478,773	929,500	832,000	832,000
Special Items	7,982	49,000	1.1%	49,000	2,154	48,000	8,500	8,500
Employee Benefits	982,946	1,082,021	23.8%	1,082,021	846,992	1,159,021	1,272,000	1,272,000
Total Expenses	4,171,915	4,548,600	-	4,685,189	3,050,466	4,758,694	4,846,651	4,846,652
Excess(Deficiency) of Revenue Over Expenses	(1,040,847)	-	-	(136,589)	1,488,147	(174,694)	1	-
Use of Fund Balance	1,000,000	-	0.0%	-	-	-	-	-
Net Change in Fund Balance	(40,847)	-		(136,589)	1,488,147	(174,694)	1	-

Village of Scarsdale
Library Fund - Revenue by Function
at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue								
Departmental Income	1,900	500	0.0%	500	851	1,000	1,000	1,000
Use Of Money And Property	23,214	25,100	0.6%	25,100	18,511	60,000	60,000	60,000
Misc Local Sources	3,801	4,000	0.1%	4,000	1,799	4,000	4,000	4,000
State Aid	7,154	8,000	0.2%	8,000	6,453	8,000	8,000	8,000
Interfund Transfers	3,095,000	4,511,000	99.2%	4,511,000	4,511,000	4,511,000	4,773,652	4,773,652
Total Operating Revenue	3,131,068	4,548,600		4,548,600	4,538,613	4,584,000	4,846,652	4,846,652
Use of Fund Balance	1,000,000	-	0.0%	-	-	-	-	-
Total Library Fund Revenue	4,131,068	4,548,600		4,548,600	4,538,613	4,584,000	4,846,652	4,846,652
Library Fund Revenue Summary								
Interfund Transfers	3,095,000	4,511,000	99.2%	4,511,000	4,511,000	4,511,000	4,773,652	4,773,652
Other Revenue	36,068	37,600	0	37,600	27,613	73,000	73,000	73,000
Use of Fund Balance	1,000,000	-	-	-	-	-	-	-
Total Library Fund Revenue	4,131,068	4,548,600		4,548,600	4,538,613	4,584,000	4,846,652	4,846,652

Village of Scarsdale

Library Fund - Expenses by Function

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	Percent	2023-2024 Amended Budget	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Expenses								
Departments								
Administration	587,472	603,739	13.3%	622,129	409,183	613,239	636,052	636,052
Adult	965,453	985,837	21.7%	985,837	679,656	980,837	999,970	999,970
Children	495,423	557,165	12.2%	557,165	302,243	560,000	573,084	573,084
Teen	129,569	206,198	4.5%	208,198	146,585	236,198	251,257	251,257
Circulation	565,110	588,399	12.9%	588,399	376,157	578,399	592,527	592,527
Facilities	437,961	476,241	10.5%	592,440	287,496	583,000	513,260	513,261
Total Department Expenses	3,180,988	3,417,579	75.1%	3,554,168	2,201,321	3,551,673	3,566,151	3,566,152
Non Departmental Items								
Employee Benefits	990,928	1,091,021	24.0%	1,091,021	849,145	1,167,021	1,280,500	1,280,500
Contingent	-	40,000	0.9%	40,000	-	40,000	-	-
Total Non Departmental	990,928	1,131,021	24.9%	1,131,021	849,145	1,207,021	1,280,500	1,280,500
	-							
Total Library Fund Expenses	4,171,915	4,548,600		4,685,189	3,050,466	4,758,694	4,846,651	4,846,652

Village of Scarsdale

Library Fund - Account Detail

at 2/8/2024

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue								
2082-0	Library Charges & Fines	1,900	500	0.0%	851	1,000	1,000	1,000
2401-0	Interest Earnings	1,384	100	0.0%	4,396	30,000	30,000	30,000
2410-0	Rental of Real Property	21,829	25,000	0.5%	14,115	30,000	30,000	30,000
2838	Trans From Gift Fund	-	-	0.0%	-	-	48,213	48,213
2770-0	Other Unclassified	3,801	4,000	0.1%	1,799	4,000	4,000	4,000
2760-01	West Lib Sys State Aid	7,154	8,000	0.2%	6,453	8,000	8,000	8,000
2810-0	Trans From General Fund	3,095,000	4,511,000	99.2%	4,511,000	4,511,000	4,725,439	4,725,439
9999	Surplus Used	1,000,000	-	0.0%	-	-	-	-
	Total Revenue	4,131,068	4,548,600		4,538,613	4,584,000	4,846,652	4,846,652
						-		
Expenses								
Administration								
ADMIN-ADMIN-100 1	Personal Services	462,484	474,739	10.4%	320,240	474,739	500,052	500,052
ADMIN-ADMIN-200 20	Equipment	14,451	20,000	0.4%	14,523	20,000	20,000	20,000
ADMIN-ADMIN-400 412	Office Supplies	10,142	7,000	0.2%	5,876	7,000	7,000	7,000
ADMIN-ADMIN-400 434	Library Supplies	10,567	30,000	0.7%	3,338	25,000	25,000	25,000
ADMIN-ADMIN-400 435	Prof Business Exp	1,716	8,000	0.2%	199	2,000	8,000	8,000
ADMIN-ADMIN-400 449	Supplies	11,947	10,000	0.2%	1,887	10,000	10,000	10,000
ADMIN-ADMIN-400 454	Travel	2,489	3,000	0.1%	1,580	3,000	5,000	5,000
ADMIN-ADMIN-400 485	Postage	745	1,000	0.0%	1,080	1,500	1,000	1,000

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
ADMIN-ADMIN-400 499	Contractual Expense	72,931	50,000	1.1%	60,462	70,000	60,000	60,000
	Administration Total	587,472	603,739	13.3%	409,183	613,239	636,052	636,052
Benefits								
ADMIN-BENEF-800 9010	State Retirement ERS	240,509	210,000	4.6%	179,731	210,000	269,000	269,000
ADMIN-BENEF-800 9030	Social Security	177,935	200,021	4.4%	109,743	200,021	210,000	210,000
ADMIN-BENEF-800 9040	Workers Compensation	24,000	26,000	0.6%	26,000	26,000	29,000	29,000
ADMIN-BENEF-800 9055	Dental Insurance	13,300	35,000	0.8%	-	35,000	35,000	35,000
ADMIN-BENEF-800 9060	Health Insurance	527,201	611,000	13.4%	531,517	688,000	729,000	729,000
	Benefits Total	982,946	1,082,021	23.8%	846,992	1,159,021	1,272,000	1,272,000
Admin Other								
ADMIN-SPCL-500 1980-.4	Pymt MTA Payroll Tax	7,982	9,000	0.2%	2,154	8,000	8,500	8,500
ADMIN-SPCL-500 1990	Contingent Account	-	40,000	0.9%	-	40,000	-	-
	Admin Other Total	7,982	49,000		2,154	48,000	8,500	8,500
	Administration Total	1,578,399	1,734,760	38.1%	1,258,329	1,820,260	1,916,552	1,916,552
Adult								
ADULT-PROG-400 459	Program Expenses	19,613	20,000	0.4%	15,224	20,000	20,000	20,000
ADULT-REF-100 1	Personal Services	616,286	549,837	12.1%	415,116	549,837	563,969	563,969
ADULT-REF-100 12	Personal Services O/T	13,037	10,000	0.2%	3,898	5,000	10,001	10,001
ADULT-REF-100 13	Personal Services P/T	133,866	205,000	4.5%	118,756	205,000	205,000	205,000
ADULT-REF-400 425	Books & Periodicals	182,651	200,000	4.4%	126,664	200,000	200,000	200,000
ADULT-REF-400 482	Binding	-	1,000	0.0%	-	1,000	1,000	1,000
	Total Adult	965,453	985,837	21.7%	679,656	980,837	999,970	999,970

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Teen								
L-7410-TEEN-COLL-400 425	Books & Periodicals	1,037	-	0.0%	-	-	-	-
TEEN-PROG-100 13	Personal Services P/T	457	-	0.0%	-	-	-	-
TEEN-PROG-400 459	Program Expenses	4,958	10,000	0.2%	3,098	10,000	10,000	10,000
TEEN-REF 1	Personal Services	86,387	151,198	3.3%	92,925	151,198	169,257	169,257
TEEN-REF 12	Personal Services O/T	1,070	5,000	0.1%	722	5,000	5,000	5,000
TEEN-REF 13	Personal Services P/T	12,408	20,000	0.4%	44,934	50,000	47,000	47,000
TEEN-REF-400 425	Books & Periodicals	23,252	20,000	0.4%	4,905	20,000	20,000	20,000
	Total Teen	129,569	206,198	4.5%	146,585	236,198	251,257	251,257
Children								
CHILD-PROG-400 459	Program Expenses	12,383	20,000	0.4%	4,656	20,000	20,000	20,000
CHILD-REF-100 1	Personal Services	316,396	392,165	8.6%	172,677	375,000	375,084	375,084
CHILD-REF-100 12	Personal Services O/T	-	5,000	0.1%	-	5,000	5,000	5,000
CHILD-REF-100 13	Personal Services P/T	95,279	60,000	1.3%	81,737	80,000	93,000	93,000
CHILD-REF-400 425	Books & Periodicals	71,364	80,000	1.8%	43,173	80,000	80,000	80,000
	Total Children	495,423	557,165	12.2%	302,243	560,000	573,084	573,084
Circulation								
CIRC-INV-100 13	Personal Services P/T	43,914	45,000	1.0%	36,392	45,000	50,000	50,000
CIRC-MTRLS-100 1	Personal Services	426,795	418,399	9.2%	264,164	418,399	427,526	427,526
CIRC-MTRLS-100 12	Personal Services O/T	10,630	15,000	0.3%	2,061	5,000	5,001	5,001
CIRC-MTRLS-100 13	Personal Services P/T	83,770	110,000	2.4%	73,541	110,000	110,000	110,000
	Total Circulation	565,110	588,399	12.9%	376,157	578,399	592,527	592,527

Account Number	Account Description	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Facilities								
FAC-BLDG-100 1	Personal Services	69,627	115,241	2.5%	62,812	100,000	114,260	114,260
FAC-BLDG-100 12	Personal Services O/T	8,570	8,000	0.2%	10,032	8,000	12,001	12,001
FAC-BLDG-400 411	Fuel, Light & Power	102,655	100,000	2.2%	51,705	100,000	100,000	100,000
FAC-BLDG-400 414	Maint Supplies	14,468	20,000	0.4%	6,363	15,000	15,000	15,000
FAC-BLDG-400 451	Insurance	18,000	18,000	0.4%	18,000	18,000	20,000	20,000
FAC-BLDG-400 460	Repairs to Equipment	4,125	5,000	0.1%	18,359	20,000	20,000	20,000
FAC-BLDG-400 461	Repairs to Buildings	15,925	10,000	0.2%	11,375	15,000	20,000	20,000
FAC-BLDG-400 484	System Maint Westlynx	97,229	95,000	2.1%	49,628	95,000	100,000	100,000
FAC-BLDG-400 499	Contractual Expense	75,887	75,000	1.6%	49,340	192,000	85,000	85,000
FAC-CLNG-100 13	Personal Services P/T	28,569	25,000	0.5%	8,019	15,000	22,000	22,000
FAC-GRNDS-400 483	Care of Grounds	2,907	5,000	0.1%	1,863	5,000	5,000	5,000
	Total Facilities	437,961	476,241	10.5%	287,496	583,000	513,261	513,261
	Total Expenses	4,171,915	4,548,600		3,050,466	4,758,694	4,846,652	4,846,652
			-		-	-	-	-
	Net Operating Results	(40,847)	-		1,488,147	(174,694)	0	0

Village of Scarsdale

Library Fund - Fund Balance

at 2/8/2024

Account	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 Second 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	62,000
Assigned Fund Balance	1,426,018	1,234,852	1,012,843	1,703,760	2,141,805	1,045,244	870,550	870,494
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 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue Summary							
Use of Money and Property	1,337	1,000	0.03%	1,121	1,000	1,000	1,000
Misc Local Sources	2,959	-	0.00%	-	-	-	-
Interfund Transfers	3,630,664	3,782,000	99.97%	3,241,176	3,782,000	4,314,000	4,314,000
Total Operating Revenue	3,634,960	3,783,000		3,242,297	3,783,000	4,315,000	4,315,000
Expense Summary							
Personnal Services	1,254,279	1,011,275	26.7%	887,912	1,011,275	1,363,136	1,363,136
Equipment	1,627	15,000	0.4%	3,405	15,000	145,000	145,000
Operational Expenses	1,797,908	1,884,500	49.8%	1,157,513	1,884,500	1,842,500	1,842,500
Special Items	150,749	54,500	1.4%	(98,146)	54,500	54,500	54,500
Employee Benefits	698,904	817,725	21.6%	646,635	817,725	909,864	909,864
Transfers	83,250	-	0.0%	-	-	-	-
Total Expenses	3,986,717	3,783,000	-	2,597,319	3,783,000	4,315,000	4,315,000
Excess(Deficiency) of Revenue Over Expenses	(351,757)	-	-	644,978	-	-	-
Use of Fund Balance	-	-	0.0%	-	-	-	-
Net Change in Fund Balance	(351,757)	-		644,978	-	-	-

Village of Scarsdale

Central Garage Fund - Revenue by Function

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue							
Use of Money and Property	1,337	1,000	0.0%	1,121	1,000	1,000	1,000
Misc Local Sources	2,959	-	0.0%	-	-	-	-
Interfund Transfers	3,630,664	3,782,000	100.0%	3,241,176	3,782,000	4,314,000	4,314,000
Total Operating Revenue	3,634,960	3,783,000		3,242,297	3,783,000	4,315,000	4,315,000
Use of Fund Balance	-	-	0.0%	-	-	-	-
Total Central Garage Fund Revenue	3,634,960	3,783,000		3,242,297	3,783,000	4,315,000	4,315,000

Village of Scarsdale

Central Garage Fund - Expenses by Function

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Expenses							
Departments							
Administration	310,053	152,500	4.0%	109,520	152,500	226,085	226,085
Operations	2,047,897	1,918,275	50.7%	1,458,538	1,968,275	2,331,551	2,331,551
Fuel	632,864	775,000	20.5%	417,772	725,000	725,000	725,000
Total Department Expenses	2,990,814	2,845,775	75.2%	1,985,830	2,845,775	3,282,636	3,282,636
Non Departmental Items							
Employee Benefits	698,904	817,725	21.6%	646,635	817,725	909,864	909,864
Other Expenses	296,999	119,500	3.2%	(35,146)	119,500	122,500	122,500
Total Non Departmental	995,903	937,225	24.8%	611,489	937,225	1,032,364	1,032,364
	-						
Total Central Garage Fund Expenses	3,986,717	3,783,000		2,597,319	3,783,000	4,315,000	4,315,000

Village of Scarsdale

Central Garage Fund - Expenses by Function

at 2/8/2024

Account	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
	-	-			-		
Central Garage Fund Expense Summary							
Personnal Services	1,254,279	1,011,275	26.7%	887,912	1,011,275	1,363,136	1,363,136
Equipment	1,627	15,000	0.4%	3,405	15,000	145,000	145,000
Operational Expenses	1,797,908	1,884,500	49.8%	1,157,513	1,884,500	1,842,500	1,842,500
Special Items	150,749	54,500	1.4%	(98,146)	54,500	54,500	54,500
Employee Benefits	698,904	817,725	21.6%	646,635	817,725	909,864	909,864
Transfers	83,250	-	0.0%	-	-	-	-
Total Expenses	3,986,717	3,783,000		2,597,319	3,783,000	4,315,000	4,315,000

Village of Scarsdale
Central Garage Fund - Account Detail
at 2/8/2024

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Revenue									
1000-014 2401-0	Interest Earnings	174	1,337	1,000	0.0%	1,121	1,000	1,000	1,000
1000-022 2701-01	Refund Prior Yr Appr Exp	-	2,469	-	0.0%	-	-	-	-
1000-022 2770-0	Other Unclassified	-	490	-	0.0%	-	-	-	-
1000-030 2801-03	Interfund Rev Water	106,680	110,000	110,000	2.9%	110,000	110,000	110,000	110,000
1000-030 2801-01	Interfund Rev General	1,851,687	1,900,000	2,172,000	57.4%	2,172,000	2,172,000	2,519,000	2,336,000
1000-030 2801-09	Trans From Board of Ed	1,415,429	1,620,664	1,500,000	39.7%	959,176	1,500,000	1,685,000	1,868,000
	Total Revenue	3,373,970	3,634,960	3,783,000	100.0%	3,242,297	3,783,000	4,315,000	4,315,000
				-		-	-		
Expenses									
Administration									
ADMIN-ADMIN-100 1	Personal Services	43,420	179,923	24,000	0.6%	47,110	24,000	92,585	92,585
ADMIN-ADMIN-400 411	Fuel, Light & Power	73,997	68,825	75,000	2.0%	38,203	75,000	80,000	80,000
ADMIN-ADMIN-400 412	Office Supplies	3,482	5,329	3,000	0.1%	3,136	3,000	3,000	3,000
ADMIN-ADMIN-400 421	Uniforms	3,358	3,584	4,000	0.1%	2,624	4,000	4,000	4,000
ADMIN-ADMIN-400 454	Travel	50	234	3,000	0.1%	50	3,000	3,000	3,000
ADMIN-ADMIN-400 455	Travel (Local)	156	-	-	0.0%	-	-	-	-
ADMIN-ADMIN-400 461	Repairs to Buildings	19,364	20,677	10,000	0.3%	4,428	10,000	10,000	10,000
ADMIN-ADMIN-400 469	Printing & Forms	-	-	2,000	0.1%	-	2,000	2,000	2,000

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
ADMIN-ADMIN-400 496	Professional Development	950	-	3,500	0.1%	-	3,500	3,500	3,500
ADMIN-ADMIN-400 499	Contractual Expense	27,435	31,480	28,000	0.7%	13,968	28,000	28,000	28,000
Total Administration		172,211	310,053	152,500	4.0%	109,520	152,500	226,085	226,085
Employee Benefits									
ADMIN-BENEF-800	State Retirement ERS	104,110	223,011	152,000	4.0%	108,885	152,000	177,000	177,000
ADMIN-BENEF-800	Social Security	87,361	88,938	87,000	2.3%	55,073	87,000	90,000	90,000
ADMIN-BENEF-800	Workers Compensation	90,101	125,000	125,000	3.3%	125,000	125,000	125,000	125,000
ADMIN-BENEF-800	Dental Insurance	5,000	4,375	24,000	0.6%	-	24,000	24,000	24,000
ADMIN-BENEF-800	Health Insurance	299,011	369,418	429,725	11.4%	357,677	429,725	493,864	493,864
ADMIN-BENEF-800	OPEB Expense	145,077	(111,838)	-	0.0%	-	-	-	-
Total Employee Benefits		730,660	698,904	817,725	21.6%	646,635	817,725	909,864	909,864
Fuel									
ADMIN-FUEL-400 439	Fuel, Gasoline	408,819	344,179	375,000	9.9%	231,530	375,000	375,000	375,000
ADMIN-FUEL-400 440	Fuel, Diesel	238,684	288,685	400,000	10.6%	186,242	350,000	350,000	350,000
Total Fuel		647,503	632,864	775,000		417,772	725,000	725,000	725,000
Non Departmental Expenses									
ADMIN-SPCL-400 451	Insurance	60,000	63,000	65,000	1.7%	63,000	65,000	68,000	68,000
ADMIN-SPCL-500 1980-.4	Pyemt MTA Payroll Tax	3,684	3,766	4,500	0.1%	1,326	4,500	4,500	4,500
ADMIN-SPCL-500 1994	Depreciation Expense	95,022	47,511	-	0.0%	-	-	-	-
ADMIN-SPCL-500 1990	Contingent Account	49,473	99,473	50,000	1.3%	(99,473)	50,000	50,000	50,000
ADMIN-TRNFR-950 9901	Municipal Svc Chg Gen	-	83,250	-	0.0%	-	-	-	-
Total Non Departmental Expenses		208,178	296,999	119,500	3.2%	(35,146)	119,500	122,500	122,500
Central Garage Fund Detail									Page 79 of 81

Account Number	Account Description	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	Percent	Actual at 2/8/2024	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Operations									
OPS-EQPT-200 20	Equipment	11,220	1,627	15,000	0.4%	3,405	15,000	145,000	145,000
OPS-PM-100 1	Personal Services	554,230	483,603	-	0.0%	19	-	1	1
OPS-PM-400 413	Auto Supplies	81,275	152,400	125,000	3.3%	136,720	175,000	125,000	125,000
OPS-PM-400 414	Maint Supplies	24,238	31,543	34,000	0.9%	10,369	34,000	34,000	34,000
OPS-PM-400 442	Oil, Lubricants	27,961	43,110	36,000	1.0%	28,237	36,000	36,000	36,000
OPS-PM-400 462	Equipment Supplies	8,959	23,964	-	0.0%	23,779	-	-	-
OPS-RPR-100 1	Personal Services	179,547	162,399	784,907	20.7%	544,189	784,907	766,257	766,257
OPS-RPR-100 13	Personal Services P/T	20,572	15,989	15,912	0.4%	10,768	15,912	16,637	16,637
OPS-RPR-400 413	Auto Supplies	241,849	388,939	360,000	9.5%	243,656	360,000	360,000	360,000
OPS-RPR-400 436	Radio Repairs	5,980	10,224	6,000	0.2%	3,153	6,000	6,000	6,000
OPS-RPR-400 441	Tires & Repairs	102,373	125,201	125,000	3.3%	88,229	125,000	125,000	125,000
OPS-RPR-400 460	Repairs to Equipment	(30,544)	18,348	35,000	0.9%	6,182	35,000	35,000	35,000
OPS-RPR-400 460-0	Repairs to Apparatus	52,190	49,495	45,000	1.2%	26,132	45,000	45,000	45,000
OPS-RPR-400 462	Equipment Supplies	6,323	11,405	30,000	0.8%	8,512	30,000	30,000	30,000
OPS-RPR-400 464	Repairs to Cars, Trucks	113,990	117,286	120,000	3.2%	39,361	120,000	120,000	120,000
OPS-SPRT-100 1	Personal Services	261,437	294,313	82,456	2.2%	205,424	82,456	383,656	383,656
OPS-SPRT-100 12	Personal Services O/T	90,327	118,053	104,000	2.7%	80,402	104,000	104,000	104,000
	Total Operations	1,751,692	2,047,897	1,918,275		1,458,538	1,968,275	2,331,551	2,331,551
	Total Expenses	3,510,245	3,986,717	3,783,000	100.0%	2,597,319	3,783,000	4,315,000	4,315,000
				-			-	-	-
	Net Operating Results	(136,275)	(351,757)	-		644,978	-	-	-

Village of Scarsdale

Central Garage Fund - Fund Balance

at 2/8/2024

Account	2019-2020	2020-2021	2021-2022	Actual 2022-2023	2023-2024 Year End Projection	2024-2025 First Pass	2024-2025 Second Pass
Fund Balance - Beginning Balance	(127,263)	(263,700)	(221,313)	(357,588)	(709,345)	(709,345)	(709,345)
Add: Revenue	3,360,839	3,227,827	3,373,970	3,634,960	3,783,000	4,315,000	4,315,000
Less: Expenditures	3,497,276	3,185,440	3,510,245	3,986,717	3,783,000	4,315,000	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)	(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	502,000
Unrestricted	(908,522)	(818,624)	(907,488)	(1,211,634)	(1,211,634)	(1,211,345)	(1,211,345)
Ending Fund Balance	(263,700)	(221,313)	(357,588)	(709,345)	(709,345)	(709,345)	(709,345)
	-	-	-	-	-	-	-