

MEETING NOTICE

Village of Scarsdale

A Work Session of the Scarsdale Village Board of Trustees is scheduled for 4:00 PM on Thursday, March 14, 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 item #2 below.

AGENDA

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

CS: 03-08-24

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.zoom.us/hc/en-us>.*



To: Alexandra Marshall, Acting Village Manager

From: Ann Scaglione, Village Treasurer

Date: Wednesday, March 13, 2024

RE: FY25 Budget - Third Pass Overview

MEMORANDUM
Treasurer's Office

Attached please find the FY25 Budget - Fourth Pass Detail.

1. FY25 Fourth Pass Budget Summary	Page 1
2. Capital Request	
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3. General Fund	
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Explanation of Changes from Third Pass to Fourth Pass – Capital Projects:

1. Added Capital Project, funded from Appropriated Fund Balance, in the amount of \$30,000 for a one-time commitment to the Scarsdale Business Alliance for the Music Festival
2. Removed the Capital Project of the Third Pass titled Parks Improvements for \$490,000, funded from Appropriated Fund Balance in FY25 and created the following, which total \$330,000:
 - a. Ballfield Renovations, \$200,000, funded from Appropriated Fund Balance
 - b. Platform Tennis Rehabilitation, \$30,000, funded from Appropriated Fund Balance
 - c. Supply Storage Facility, \$100,000, funded from Appropriated Fund Balance
3. Removed the Capital Project of the Third Pass titled Parks Improvements for \$565,000, funded from Trust Accounts in FY25 and created the following, which total \$400,000:
 - a. Greenacres Playground Renovations, \$200,000, funded from Trust Accounts. Please note, this is an increase in this request from the Parks Presentation. Previously requested at \$115,000.
 - b. Willow Park Playground Renovations, \$200,000, funded from Trust Accounts.

4. Changed funding source for the following two Village Hall Capital Projects from Appropriated Fund Balance to Transfer from General Fund:
 - a. Village Hall HVAC Upgrades, \$560,000
 - b. Rutherford Hall Soffit Repairs, \$70,000

Explanation of Changes from Third Pass to Fourth Pass – General Fund:

1. Based on the above changes, the Transfer from the General Fund to the Capital changed from \$1,433,041 in the Third Pass to \$2,063,041 in the Fourth Pass; an increase of \$630,000
2. Increase In Kind SBA expense from \$10,000 in the Third Pass to \$15,000 in the Fourth Pass, an increase of \$5,000.
3. Increased Tax Levy in the amount of \$635,000

Fourth Pass Budget Summary:

- FY25 Fourth Pass includes a Tax Levy Increase of \$2,293,000, which exceeds NYS Tax Cap
- This budget calls for the release of 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.
- Unassigned Fund Balance in the amount of \$1,354,000, consistent with Village Budgets prior to the pandemic, is appropriated in FY25 Fourth Pass.

Result

- Includes a Tax Levy Increase of 4.93%
- Is Not NYS Tax Cap Compliant
- Requests that the Village Board to Assign Fund Balance in the amount of \$3,000,000 for Future Initiatives
- Has a Projected Fund Balance at 5/31/2024 as a Percentage of Expenditures of 20.72%, which exceeds our Fund Balance Policy
- Results in a Tax Rate increase of \$0.2143 or 4.19%; and
- Will Increase the Annual Village Taxes for the Average Taxpayer by \$342.3

Village of Scarsdale
2024-2025 Third Pass Budget Summary
at 3/14/2024

Tax Levy Increase	\$ 2,293,000
Appropriation of Fund Balance for Non Recurring Capital Projects	\$ 2,449,100
Release Assigned Fund Balance for Pension Increases and Village Hall HVAC	\$ 607,000
Appropriation of Fund Balance	\$ 1,354,000
2023-2024 Tax Levy	46,510,000
2023-2024 Levy Increase	2,293,000
2023-2024 Other Revenue	19,765,310
Revenue Before Apportion of Unassigned	\$ 68,568,310
Apportioned from Unassigned	1,354,000
Revenue Plus Apportion of Unassigned	69,922,310
Expenditures	70,529,311
Apportion To/(Released From) Restricted Fund Balance	\$ (607,000)
Expenditures Plus Apportion to Restricted Fund Balance	\$ 69,922,311
Levy Increase %	4.93%
2023-2024 Projected Unassigned FB Before Apportion	21,414,258
Use of Fund Balance for Non Recurring Initiatives in FY25 Budget	2,449,100
Assignment of Fund Balance for Future Initiatives	3,000,000
2023-2024 Unassigned After Apportion	14,611,158
Projected Fund Balance at 5/31/2024 as Percentage of Expenditures	20.72%
2023-2024 Tax Rate	\$ 5.1105
2023-2024 Assessed Value	9,100,800,000
2024-2025 Assessed Value	9,165,163,460
2023-2024 Tax Rate	\$ 5.3248
Average Tax Increase \$	\$ 342.30
Average Tax Increase %	4.19%

Village of Scarsdale
Capital Request - Listing by Funding Sources
at 3/14/2024

Funding Source	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
Appropriated Fund Balance	SBA	30,000				
	Supply Field Storage Facility	100,000				
	Platform Tennis Rehabilitation	30,000				
	Ballfield Renovations	200,000				
	LED Holiday Lights	40,000				
	Pavement Maintenance Equipment - Crack Sealing	130,000				
	Village Hall Security Upgrades - Phase II	125,000				
	Pool Complex Project	1,200,000				
	Popham Road Re-Configuration	334,100				
	Land Improvements – Paving of Village Hall Parking Lot (Final)	260,000				
	Parks Improvements		505,000			
Total Appropriated Fund Balance		2,449,100	505,000	-	-	-
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
General Fund	Replacement of Traffic Signal at Mamaroneck Road and Murray Hill Road		75,000	500,000		

Funding Source	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
	Rutherford Hall Soffit Repairs and Reconstruction	70,000				
	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	-	
	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			
	Parks Improvements		100,000	550,000	850,000	
	Crossway Tennis Courts - Repair Depressions, Fill Cracks and Resurface	-				
	Crane Road Traffic Safety		150,000			
Total General Fund		2,063,041	4,097,219	5,844,167	3,074,889	1,704,156
Restricted Fund Balance	Highway Improvements - Road Resurfacing Program	1,750,000	1,750,000			
Total Restricted Fund Balance		1,750,000	1,750,000	-	-	-
Sewer Fund	Sanitary Sewer – SSES/CMOM Study and Program Capital Repairs					
			-			

Funding Source	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
	Sanitary Sewer – Sewer System Cleaning, CCTV Inspection, Cured in Place Pipe Lining and Other Rehabilitation	660,000	660,000	660,000	660,000	660,000
Total Sewer Fund		660,000	660,000	660,000	660,000	660,000
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	Playground Renovations - Willow Park	200,000				
	Playground Renovations - Greenacres	200,000				
	Parks Improvements		200,000		200,000	
Total Trust Accounts		400,000	200,000	-	200,000	-
Total Funding Sources		12,666,600	55,335,178	17,975,126	11,366,848	4,948,615

Village of Scarsdale

Capital Request - Requests by Department

at 3/14/2024

Department	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
Administration	SBA	30,000				
	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		1,619,100	916,176	892,176	593,549	-
Fire Department	Engine 55 Replacement				1,500,000	
Total Fire Department		-	-	-	1,500,000	-
Parks	Playground Renovations - Willow Park	200,000				
	Playground Renovations - Greenacres	200,000				
	Supply Field Storage Facility	100,000				
	Platform Tennis Rehabilitation	30,000				
	Ballfield Renovations	200,000				
	Parks Improvements		805,000	550,000	1,050,000	
	Crossway Tennis Courts - Repair Depressions, Fill Cracks and Resurface	-				
Total Parks		730,000	805,000	550,000	1,050,000	-
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			
	Village Hall Generator		270,000			
	Portable Trailer Mounted Generator		275,000			

Department	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
	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	-	-
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	660,000	660,000	660,000	660,000	660,000
	Highway Improvements – Priority Curb Program	60,000	63,000	66,150	69,458	72,930
	Highway Improvements - Sidewalk and Pathway Restoration	185,000	194,250	203,963	214,160	224,869
	Highway Improvements - Road Resurfacing Program	3,500,000	3,543,252	1,838,462	1,886,037	1,935,991
	Public Buildings - Freightway Garage Renovation Design/Bid/Construction	700,500	555,000	916,000	820,000	550,000
	Village wide stormwater improvements	1,714,000	5,456,000	6,300,000		

Department	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029
	Land Improvements – Paving of Village Hall Parking Lot (Final)	260,000				
Total Village Engineer		7,404,500	13,829,002	10,824,950	6,948,299	3,801,115
Total Departments		12,666,600	55,335,178	17,975,126	11,366,848	4,948,615

Village of Scarsdale

General Fund - Summary of Revenue and Expenses

at 3/14/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 3/14/2024	2023-2024 Year End Projection	2024-2025 Fourth Pass
Revenue Summary							
Real Property Taxes	43,082,753	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	48,803,000
Other Revenue	20,184,392	24,482,700	18,831,830	27.1%	16,768,406	21,374,747	19,765,311
Total Operating Revenue	63,267,145	69,153,409	65,341,830		63,301,020	67,907,347	68,568,311
Expense Summary							
Personnel Services	25,819,302	26,236,552	26,642,374	38.4%	19,911,017	26,815,969	27,768,751
Equipment	150,771	751,849	1,984,024	2.9%	241,697	2,005,537	1,745,000
Contractual/Operational Expenses	6,629,492	7,266,905	8,515,003	12.3%	5,139,793	8,132,780	8,712,081
Special Items	591,170	811,791	1,358,000	2.0%	309,281	1,152,000	1,035,000
Debt Principal	1,773,588	1,812,899	1,863,034	2.7%	1,798,034	1,863,034	1,821,689
Debt Interest	557,097	503,067	446,199	0.6%	272,825	436,369	368,997
Employee Benefits	16,006,801	16,981,055	18,419,222	26.5%	14,986,552	18,268,500	19,953,312
Transfers	7,291,324	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	9,124,480
Total General Fund Expenses	58,819,545	61,580,956	69,409,330	-	54,590,673	68,855,663	70,529,311
Excess(Deficiency) of Revenue Over Expenses	4,447,600	7,572,453	(4,067,500)	-	8,710,346	(948,316)	(1,961,000)
Use of Fund Balance	-	-	4,067,500	5.9%	-	948,316	1,961,000
Fund Balance Reserve			-			-	-
Net Change in Fund Balance	4,447,669	7,572,453	0		8,710,346	-	0

Village of Scarsdale
General Fund - Revenue Summary
at 3/14/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 3/14/2024	2023-2024 Year End Projection	2024-2025 Fourth Pass
Revenue							
Real Property Taxes	43,082,753	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	48,803,000
Real Property Tax Items	427,935	708,818	177,000	0.3%	222,304	227,378	176,000
Interest and Penalty on Taxes	1,008,716	1,837,809	300,000	0.4%	471,758	600,000	350,000
Sales Tax	4,282,668	4,684,495	3,800,000	5.5%	3,655,178	4,600,000	4,450,000
Non Property Tax Items	830,291	883,456	735,000	1.1%	680,458	790,000	790,000
Parking Revenue	1,767,498	1,795,213	1,715,000	2.5%	1,571,472	1,860,000	1,860,000
Parks and Recreation Revenue	2,311,141	2,730,510	2,938,180	4.2%	2,056,343	2,555,424	2,893,610
Other Departmental Income	362,727	335,724	269,600	0.4%	220,351	270,200	270,200
Intergovernmental Charges	54,796	35,068	35,000	0.1%	-	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	3,220,000
Building Department Revenue	2,771,265	1,973,635	2,230,000	3.2%	1,740,509	2,106,150	2,106,000
Other Licenses and Permits	17,758	16,299	14,800	0.0%	11,649	11,500	11,500
Fines and Forfeitures	440,506	657,543	525,250	0.8%	499,976	668,000	668,000
Sale of Property, Other	53,852	269,409	21,000	0.0%	31,818	43,000	30,000
Misc Local Sources	1,292,610	1,583,665	350,000	0.5%	1,546,187	1,585,500	380,000
Interfund Revenues	653,613	625,000	625,000	0.9%	615,556	616,000	625,000
Mortgage Tax	3,072,925	2,863,930	2,200,000	3.2%	998,190	1,993,078	1,714,000
Other State Aid	193,965	189,343	186,000	0.3%	55,517	193,517	186,000
Federal Aid	-	986,319	-	0.0%	(1)	-	-
Total Operating Revenue	63,267,145	69,153,409	65,341,830		63,301,020	67,907,347	68,568,310

Village of Scarsdale
 General Fund - Revenue Summary
 at 3/14/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 3/14/2024	2023-2024 Year End Projection	2024-2025 Fourth Pass
Use of Fund Balance - Net	-	-	4,067,500	5.9%	-	948,316	1,961,000
Total General Fund Revenue	63,267,145	69,153,409	69,409,330		63,301,020	68,855,663	70,529,310

General Fund Revenue Summary

Real Property Taxes	43,082,753	44,670,709	46,510,000	67.0%	46,532,614	46,532,600	48,803,000
Other Revenue	20,184,392	24,482,700	18,831,830	27.1%	16,768,406	21,374,747	19,765,310
Use of Fund Balance	-	-	4,067,500	5.9%	-	948,316	1,961,000
Total General Fund Revenue	63,267,145	69,153,409	69,409,330		63,301,020	68,855,663	70,529,310

Village of Scarsdale
 General Fund - Revenue Summary
 at 3/14/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 3/14/2024	2023-2024 Year End Projection	2024-2025 Fourth Pass
Interest Income							
Interest Earnings	57,790	1,806,046	2,000,000	2.9%	1,953,815	2,500,000	2,500,000
Total Interest Revenue	57,790	1,806,046	2,000,000	2.9%	1,953,815	2,500,000	2,500,000
Clerk Fees							
Clerks Fees Notary Fees	554	207	200	0.0%	178	200	200
Clerks Fees Transcripts	6,790	5,850	5,000	0.0%	4,070	5,000	5,000
Marriage Licenses	645	3,357	2,000	0.0%	1,088	1,000	1,000
Total Clerk Fees	7,989	9,414	7,200	0.0%	5,336	6,200	6,200
Parking Detail							
Parking Permits - Christie Place	368,006	376,736	360,000	0.5%	348,067	415,000	415,000
Parking Permits - Freightway	412,451	427,534	430,000	0.6%	413,667	445,000	445,000
Parking Permits - Open Lots	101,949	133,000	115,000	0.2%	132,060	150,000	150,000
Subtotal - Parking Permits	882,407	937,270	905,000	1.0%	893,794	1,010,000	1,010,000
Pkg Meter Fees - Street	723,698	739,924	700,000	1.0%	576,514	700,000	700,000
GDC Christie Place	354	-	-	0.0%	-	-	-
Valet Parking	161,039	118,019	110,000	0.2%	101,163	150,000	150,000
Total Parking Revenue	1,767,498	1,795,213	1,715,000	3.5%	1,571,472	1,860,000	2,870,000

**Village of Scarsdale
General Fund - Revenue Summary
at 3/14/2024**

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 3/14/2024	2023-2024 Year End Projection	2024-2025 Fourth Pass
Recreation Revenue Detail							
Rec Fees Tennis	521,787	507,170	509,060	0.7%	254,818	500,830	549,680
Rec Fees Day Camp	875,688	857,548	1,054,310	1.5%	821,689	892,270	933,045
Rec Fees Special Events	3,126	14,170	19,675	0.0%	15,110	16,690	22,000
Rec Fees Platform Tennis	45,045	26,627	38,720	0.1%	13,676	29,727	31,230
Rec Fees Athletics	569,177	617,780	636,375	0.9%	436,898	515,714	573,420
Teen Travel Camp	-	331,397	342,200	0.5%	216,080	208,400	350,000
Rec Fees Nature Center	134,140	166,474	140,700	0.2%	113,458	177,004	187,635
Rec Fees ISO Field Usage	71,848	81,554	85,000	0.1%	95,151	85,000	85,000
Rec Fees Seniors	1,503	3,075	3,750	0.0%	3,565	4,075	6,575
Rec Fees Pickleball	23,445	83,106	77,575	0.1%	62,818	103,429	125,025
Rec Fees Other Programs	23,583	39,360	26,815	0.0%	21,580	21,285	29,000
Total Recreation Revenue	2,269,341	2,728,260	2,934,180	4.2%	2,054,843	2,554,424	2,892,610

Village of Scarsdale
 General Fund - Revenue Summary
 at 3/14/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 3/14/2024	2023-2024 Year End Projection	2024-2025 Fourth Pass
Building Department Revenue Detail							
Building Permits	2,103,672	1,358,797	1,624,000	2.3%	1,315,525	1,500,000	1,500,000
Plumbing Permits	127,250	104,862	100,000	0.1%	79,875	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%	8,350	9,000	9,000
Electrical Permits	61,900	60,550	60,000	0.1%	40,250	60,000	60,000
Total Building Dept Revenue	2,306,019	1,532,469	1,793,000	2.6%	1,444,150	1,669,150	1,669,000
Engineering Department Revenue Detail							
StmwtrMgt/ErosCtl Permits	145,150	115,200	100,000	0.1%	75,500	100,000	100,000
Street Opening Permits	88,435	98,975	100,000	0.1%	18,985	100,000	100,000
Special Highway Permits	7,550	8,350	3,000	0.0%	5,900	3,000	3,000
Tree Removal Permit	29,240	29,255	34,000	0.0%	9,130	34,000	34,000
Total Engineering Dept Revenue	270,375	251,780	237,000	0.3%	109,515	237,000	237,000
Police Department Revenue Detail							
Police Department Fees	5,647	10,664	5,000	0.0%	10,258	20,000	20,000
Alarm User Permits	194,870	189,387	200,000	0.3%	186,843	200,000	200,000
Police O/T Reimb	857,227	1,354,658	300,000	0.4%	1,369,065	1,500,000	300,000
Total Police Dept Revenue	1,057,745	1,554,709	505,000	0.7%	1,566,166	1,720,000	520,000

Village of Scarsdale
 General Fund - Revenue Summary
 at 3/14/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 3/14/2024	2023-2024 Year End Projection	2024-2025 Fourth Pass
Public Works Department Revenue Detail							
Safety Inspect Fees COs	111,606	110,391	90,000	0.1%	86,751	90,000	90,000
Public Works Fees	12,300	12,450	10,000	0.0%	14,300	15,000	15,000
Disposal Site Fees	69,057	77,055	40,000	0.1%	24,051	40,000	40,000
Snow Removal Chgs Govts	54,796	35,068	35,000	0.1%	-	35,000	35,000
Total DPW Dept Revenue	247,758	234,965	175,000	0.3%	125,102	180,000	180,000
Planning							
Zoning, Appeals Bd Fees	60,998	35,275	40,000	0.1%	18,832	20,000	20,000
Planning Board Fees	20,342	24,940	39,400	0.1%	18,136	30,000	30,000
Land Use Notification	33,693	27,443	15,000	0.0%	19,600	20,000	20,000
Bd Arch Review Fees	21,397	12,185	15,000	0.0%	11,800	15,000	15,000
Total Planning Revenue	205,486	99,843	109,400	0.2%	68,368	85,000	85,000

Village of Scarsdale
General Fund - Expenses by Function
at 3/14/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 3/14/2024	2023-2024 Year End Projection	2024-2025 Fourth Pass
Expenses							
Departments							
Village Court	421,614	476,503	439,089	0.6%	357,991	470,000	435,540
Village Manager	1,139,110	847,588	1,109,027	1.6%	538,095	835,640	938,194
Treasurer	766,952	785,691	975,745	1.4%	493,090	910,490	793,973
Assessor	550,957	570,295	619,273	0.9%	280,172	567,374	537,788
Village Clerk	238,186	267,653	223,810	0.3%	153,749	185,475	213,009
Village Attorney	687,762	691,275	687,000	1.0%	477,348	687,000	663,600
Human Resources	355,331	255,040	341,423	0.5%	209,729	315,583	394,340
Public Works	7,863,933	8,300,230	10,244,740	14.8%	6,062,154	9,699,333	10,473,031
Information Technology	823,181	1,021,398	1,126,470	1.6%	666,109	1,266,500	1,589,891
Police	7,497,763	8,514,679	8,172,010	11.8%	6,303,746	9,047,899	8,490,386
Fire	7,314,203	7,094,821	6,998,968	10.1%	5,162,394	6,924,018	7,342,322
Building and Safety Inspections	715,073	720,989	842,732	1.2%	614,632	839,332	849,438
Parks and Recreation	3,097,167	3,545,814	4,063,128	5.9%	2,875,808	3,909,655	4,142,226
Planning	233,849	198,520	261,001	0.4%	123,741	261,001	245,456
Total Department Expenses	31,705,081	33,290,496	36,104,417	52.0%	24,318,756	35,919,300	37,109,194

Village of Scarsdale
General Fund - Expenses by Function
at 3/14/2024

Account	Actual 2021-2022	Actual 2022-2023	2023-2024 Adopted Budget	%	Actual at 3/14/2024	2023-2024 Year End Projection	2024-2025 Fourth Pass
Non Departmental Items							
Human Services	369,496	408,790	451,986	0.7%	434,767	449,986	476,639
Employee Benefits	16,012,821	16,981,055	18,434,220	26.6%	14,990,884	18,283,500	19,968,312
Debt	2,330,685	2,315,965	2,309,233	3.3%	2,070,859	2,299,403	2,190,686
Other Expenses	518,969	556,021	570,000	0.8%	534,653	570,000	625,000
Fund Level Expenses	591,170	811,791	1,358,000	2.0%	309,281	1,152,000	1,035,000
Transfers	7,291,324	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	9,124,479
Total Non Departmental Exp	27,114,464	28,290,460	33,304,913	48.0%	30,271,918	32,936,363	33,420,116
Total General Fund Expenses	58,819,545	61,580,956	69,409,330		54,590,673	68,855,663	70,529,311
General Fund Expense Summary							
Personnel Services	25,819,302	26,236,552	26,642,374	38.4%	19,911,017	26,815,969	27,768,751
Equipment	150,771	751,849	1,984,024	2.9%	241,697	2,005,537	1,745,000
Contractual/Operational Expenses	6,629,492	7,266,905	8,515,003	12.3%	5,139,793	8,132,780	8,712,081
Special Items	591,170	811,791	1,358,000	2.0%	309,281	1,152,000	1,035,000
Debt Principal	1,773,588	1,812,899	1,863,034	2.7%	1,798,034	1,863,034	1,821,689
Debt Interest	557,097	503,067	446,199	0.6%	272,825	436,369	368,997
Employee Benefits	16,006,801	16,981,055	18,419,222	26.5%	14,986,552	18,268,500	19,953,312
Transfers	7,291,324	7,216,838	10,181,474	14.7%	11,931,474	10,181,474	9,124,480
Total General Fund Expenses	58,819,545	61,580,956	69,409,330		54,590,673	68,855,663	70,529,311

**Village of Scarsdale
General Fund - Fund Balance
at 3/14/2024**

Account	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 Fourth Pass
Fund Balance - Beginning Balance	16,332,194	14,300,755	15,732,387	19,821,491	24,269,091	31,830,960	30,882,644
Add: Revenue	52,973,432	57,251,020	57,475,967	63,267,145	69,153,409	67,907,347	68,568,311
Less: Expenditures	55,004,871	55,819,388	53,386,862	58,819,545	61,591,540	68,855,663	70,529,311
Ending Fund Balance	14,300,755	15,732,387	19,821,491	24,269,091	31,830,960	30,882,644	28,921,644
	-	-					
Unassigned Fund Balance	8,058,156	8,359,812	11,180,194	18,326,509	17,310,109	21,414,258	15,348,474
Percent of Unassigned Fund Balance as Compared to FY25 Third Pass					24.54%	30.36%	

Village of Scarsdale
General Fund - Fund Balance
at 3/14/2024

Account	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 Fourth Pass
Non Spendable Fund Balance							
Prepaid Expenditures	693,955	659,311	676,805	6,398	849,013	500,000	500,000
Total Non Spendable	693,955	659,311	676,805	6,398	849,013	500,000	500,000
Restricted Fund Balance							
Total Restricted Fund Balance	453,443	98,070	98,885	99,143	98,070	98,070	98,070
Assigned Fund Balance							
Encumbrances	361,243	272,492	365,899	474,333	831,560	500,000	500,000
Subsequent Years Expenditures	1,023,000	1,023,000	2,580,000	1,600,000	4,067,500	948,316	1,961,000
Contractual Obligations	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	9,499,100
Retirement Obligations	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	-
Reserve for Future Tax Increases	-	-	-	-	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	8,870,316	12,975,100
Unassigned Fund Balance	8,058,156	8,359,812	10,780,194	18,326,509	17,310,109	21,414,258	15,348,474
Total Fund Balance	14,300,755	15,732,393	19,821,491	24,269,091	31,830,960	30,882,644	28,921,644

Village of Scarsdale
General Fund - Fund Balance
at 3/14/2024

Account	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Year End Projection	2024-2025 Fourth 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
Library Debt	100,000	100,000	100,000	-	-	-	-
Village Hall HVAC	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
Assigned for Catch Up Paving					5,250,000	5,250,000	3,500,000
Assignment of Fund Balance for Future Initiatives	-	-	-	-	-	-	3,000,000
Allocation in FY25 to Non Recurring Initiatives							2,449,100
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	9,499,100