

Village of Scarsdale

Adopted Budget Fiscal Year 2017-2018



*Budget Officer
Village Treasurer*

*Stephen M. Pappalardo
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March 20, 2017

Honorable Jonathan I. Mark and Trustees
Village of Scarsdale
Westchester County
Scarsdale, New York

RE: FY 2017-2018 TENTATIVE VILLAGE BUDGET

Dear Mayor Mark and Trustees:

Pursuant to section 5-504 of the New York State General Municipal Law and in accordance with the New York State Village Law, the 2017-2018 Tentative Budget of the Village of Scarsdale was filed today and represents the tenth consecutive year where Village expenditures had to be restrained and our resources stretched to adequately keep pace with rising costs to maintain service levels. The 2017-2018 proposed budget maintains the level of services that residents have been accustomed to over the past decade. To do so required the Village Board to override the NYS property tax cap and consider a year-to-year increase in the tax levy of \$861,543, or 2.19%, for a total budget of \$56,432,806. The cap for 2017-2018 is set at 1.37%, which is comprised of a CPI increase of 0.22% and a growth factor of 1.15%. In dollars, the 1.37% cap would have allowed for a maximum year-to-year increase in spending of only \$516,436. While the 2017-2018 cap is greater than most in local government anticipated, the Board has understood from the 2016-2017 budget discussions that continued adherence to the cap is unsustainable, having also recognized that staying within the cap for 2016-2017 would likely adversely impact the levy increase for 2017-2018 and 2018-2019. The Village Board's decision to stay within the cap for 2015-2016 weighed heavily on two factors: one, the cap allowance was 2.68%, allowing for a year to year spending increase of over \$1M dollars; and two, the opportunity for residents to obtain a tax rebate from New York State pursuant to the Governor's Tax Freeze Program.

This is the sixth budget under the tax levy cap and the State continues to refuse to address the pleas of municipal officials to amend the cap

legislation, making it a hard 2% cap, while also providing the same advantages afforded school districts, specifically exemption of capital improvement projects and debt service payments from the cap calculation. In addition, the State continues to impose onerous unfunded mandates on local governments relative to: pension costs, which, although decreasing slightly in 2017-2018, have increased 96% over the previous seven years, currently at \$4,056,434; collective bargaining laws with labor unions including Police and Fire binding arbitration; and health insurance costs, which have increased 40% over the past three years, with the 2017-2018 budget expense at \$8,232,082. Additionally, new means for raising revenue for local governments have been rejected by NYS. These include: the reinstatement of unrestricted general revenue sharing funding referred to as Aid and Incentives for Municipalities (AIM) to statutorily required per capita levels (this previous funding source of over \$1,000,000 is budgeted at \$204,096 for 2017-2018); increases in annual CHIPS funding for critical road resurfacing; and, reform of Gross Receipts Tax statutes to increase the percentage of utility gross revenues provided municipalities from 1% to 3%, while incorporating cellular phone revenue in the calculation which the State itself already collects as do the Cities of Buffalo, Rochester and Yonkers. All of these dynamics create a very difficult situation for Scarsdale in our effort to remain an independent community capable of supporting our own vision of “quality of life”.

Additionally, the NYS property tax levy cap has severely limited the amount of revenue that can be raised by municipalities, while failing to address price and wage increases, and cost escalation for commodities, insurances and pension contributions. From 2008-2009, the adopted Village budgets have risen on average only 3.38% a year. The 2017-2018 tentative expenditures of \$56,432,806 represent a \$968,267 or 1.75% increase from the current year 2016-2017 adopted budget. Due to reductions or little growth in non-property tax revenues, including Village building permit fees, NYS state sales tax, mortgage tax and gross receipts tax, and the flatness of NYS aid along with the tremendous loss of interest income, a tax rate of approximately \$4.431370 per thousand dollars of assessed valuation is recommended. Compared to the \$4.256993 rate established in 2016-2017, this represents a 4.10% rate increase year to year. A Village homeowner whose home is assessed at the average Village-wide assessed value of \$1,505,000 would pay roughly \$6,770 in Village taxes in FY 2017-2018 representing a \$223 year-to-year increase. Village government taxes represent 18.29% of a Scarsdale homeowner's total

property tax bill. The School District taxes comprise the majority of the tax bill at 63.67%, with the County of Westchester accounting for the balance of 18.04%.

The combination of lack of growth in non-property tax revenues and failure of the State Legislature to provide options for local governments to increase them has forced an overreliance on the property tax. This overreliance on the property tax, in conjunction with State mandates and “non-controllable” expenses, such as debt service, property value updates, assessment appeals, health care, workers compensation, other insurances and pension costs, are factors that make it extremely difficult to operate the government and manage revenues and control expenditures. Thus, year-to-year tax rate increases are inevitable if the goal is to continue to provide existing levels of service.

It is important to emphasize that the total General Fund Budget for 2017-2018 will represent a ten year span (2008-2009 to 2017-2018) where the expenditures have only grown at an annual average of 3.38%. The increases and high costs for pension benefits, healthcare, wages and debt service cannot be sustained without reasonable increases in the Village non-property tax revenues, which are only increasing by \$610,061 or 3.81% in FY 2017-2018. Appropriations (gross expenditures and transfers) for the 2017-2018 fiscal year are projected to be \$56,432,806 compared to \$55,464,539 adopted in 2016-2017, representing an increase of \$968,267 or 1.75%. This increase is \$38,986 less than the 2016-2017 expenditure increase of \$1,007,253, or 2.58 % year-to-year. Minimizing the controllable expenses at this 1.75% level took a yeoman effort from the Village department heads, Budget Officer and Treasurer in light of the lack of non-property tax revenue growth. The use of fund balance strategy will be further explained later on in this message.

The budget identifies two major categories of expenditures, Departmental, representing the costs to operate the 14 Village departments, and Non-Departmental, which consists of three separate expense classifications – Human Services, Special Items, including employee benefits, and Transfers. Of the aforementioned \$968,267 in total expenditure increases, the Department expenditures accounted for \$702,805, or roughly 73%. The increases were primarily reflected in the collective bargaining unit negotiated wage and in-grade step increases for unionized personnel as well as certain operating expenses relative to information technology, parking, fuel, light and power, grounds maintenance and legal, property tax

assessment and auditing services. Departmental expenses for 2017-18 represent 52.5% of total General Fund budget expenses. Non-Departmental items increased a total \$265,462 representing 27% of the total budget increases of \$702,805. Decreases in the Non-Departmental items include a net of \$160,162 (2.25%) in transfers to the Library, Central Garage Internal Service Fund and Capital Budget, and an increase of \$871,000 (11.84%) for health insurance, offset by decreases in workers compensation and general liability insurance premiums and pension payments. Health Insurance alone accounts for 90% of the total budget increase of \$968,267. It should be noted that the General Fund pension contribution of \$4,056,434 for 2017-2018 is down \$143,000 from 2016-2017, but only because it increased by 96% in the seven years from FY 2010-2011 to FY 2016-2017. Over this seven year period, the Village pension contribution has grown in adopted budgets from \$2,139,424 to \$4,199,622. Pension costs are a burdensome obligation for the Village representing 14.71% of the payroll for general government employees and an even more astounding 23.2% of the Police and Fire payrolls. Future pension contributions and the management of the state pension fund are of great concern to the Village. The Village budget is largely driven by the expense of salaries, health care, pensions, debt service and other employee benefits which amount to approximately 73.9% of total expenditures. Summaries of budgets for all funds of the Village appear in Appendices A1, A2 and A3.

If the Board of Trustees adopts this tentative budget as filed, a homeowner in Scarsdale, with an average assessed home value of \$1,505,000 will pay approximately an additional \$223 in 2017-2018 for Village government services. As previously noted, the Village tax bill will account for approximately 18.29% of the total property taxes paid by a resident in Scarsdale during calendar year 2017, while the balance is projected to be approximately 18.04 % for the County and approximately 63.7% for the School District.

A public hearing on the Tentative Village Budget will be held at the regular Board of Trustees meeting on April 12, 2017, at 8:00 p.m. Pursuant to New York State Village Law, the Final Budget must be adopted by May 1, 2017.

BUDGET FORMAT

The Budget presentation has evolved over the years and was formatted and designed for the eventual introduction of performance-based measures that would be part of an employee performance program and a Village-wide Management System. In the last decade, the cumulative effect of small growth of expenditures, the essential freeze on the number of positions and the New York State property tax levy cap, now in its sixth year, is that the Village is straining to maintain its current level of services. Present workload, service requests and expectations necessitate a consistently high performance from all employees, with the overarching goal of this budget being to use the barest of resources with the maximum effort to maintain current departmental service levels. In short, nearly all efforts are concentrated in maintaining and delivering essential services to residents, such as police, fire, public works, recreation, building regulation, justice court, project management, assessment of property and the treatment and distribution of water. Support services are primarily focused on aiding the “line departments” and advancing the policy initiatives of the elected officials. The Village government cannot shrink any further and still be expected to maintain current service levels. Initiatives such as negotiation of performance measures, creating an online system for tracking progress, conducting monthly or quarterly meetings with department heads to discuss progress of performance and the integration of achieving performance goals with a management system that rewards the employee, require a level of management that cannot be implemented at this point. Everyone in the organization is a “hands-on” person, where all efforts are focused on maintaining the current level of services despite the decrease in the number of work years that has occurred in the last three decades. We are working more efficiently and using modern technology and equipment to operate both smarter and leaner.

The budget document was created to be easy to navigate and generally user friendly. Each departmental section includes a title page with quantitative and organizational data and certain milestones. Also included in the budget document are department summaries by expenditure category, number of positions, division and cost center expenditure breakdowns, prior year expenditure history, a debt service presentation and a benefit synopsis. The main funds are the General, Capital, Library, Central Maintenance Facility Internal Service, Water Enterprise and Pool Enterprise, which are presented separately in the document with a wide range of supplemental

information contained in the Appendices A-1 through A-23. (Leaf App.20 missing from budget book.)

OVERVIEW

1. Expenditures and Transfers

a) Personal Services salaries are the largest category of expense, representing 42.2% of total expenditures and include salaries of all full-time, part-time and temporary employees, overtime and longevity payments pursuant to employee contract agreements and policies. Salaries combined with employee fringe benefits account for approximately 69.7% of the entire budget. The total General Fund appropriation for salaries in the 2017-2018 tentative budget is \$23,839,143 representing an increase of \$682,481, or 2.9% from the current year, adopted amount of \$23,156,662.

Salaries throughout the budget document are shown at current rates and, if a collective bargaining unit has settled a contract, at the negotiated amount for 2017-2018. Six of the seven labor unions have settled contracts for the fiscal year 2017-2018, however negotiations with the Teamster Facilities/Trades unit were recently completed with a new contract approved by the Village Board at their March 14, 2017 meeting, too late for inclusion in this budget. In addition, the Uniformed Fire Fighters Association contract expires at the end of the current fiscal year on May 31, 2017, and as such, current salaries are carried over in the 2017-18 budget. A separate contingency line item in the 2017-2018 budget includes funds sufficient to cover the 2017-2018 cost of the new Teamster contract and a new UFFA contract, should one be settled during the 2017-18 fiscal year. Negotiations with the UFFA are expected to commence shortly. The Police Union (PBA), Civil Servants Employee Association (CSEA) Clerical and Technical and CSEA Library, Teamsters Public Works and Teamsters School Crossing Guards are all in effect for the 2017-2018 budget year. Non Union employee salaries are not decided for 2017-2018.

Wage increases in the tentative budget are in the approximate range of 2.50% for all local government employees, which is comparable to other Westchester municipalities. It is difficult to make salary comparisons with other local governments strictly based on wage settlements, as many other factors affect the costs for a community including magnitude of benefits,

work hours, number of holidays, the amount of contribution to health care, the quality of the work place, longevity payments and the number of sick and vacation days.

As previously mentioned, this budget contains a contingency to make the necessary transfers to various departments as settlements are reached and salaries adjusted. As in past years, every effort is made to fund a portion of these increased costs through prudent vacancy management.

The following is a summary of the current status of employee contracts:

<u>BARGAINING UNIT</u>	<u>EXPIRES</u>	<u>STATUS</u>
Teamsters (School Guards)	5/31/19	In Effect
Teamsters (Public Works)	5/31/20	In Effect
Teamster Trades	5/31/20	In Effect
UFFA (Firefighters)	5/31/17	In Effect
CSEA (Library Staff)	5/31/19	In Effect
CSEA (Clerical & Technical)	5/31/18	In Effect
PBA (Police Officers)	5/31/18	In Effect

In the 2017-2018 tentative all funds budget (excluding the Library whose staffing levels are determined by an independent Library Board), there is a total of 232.7 funded positions or FTE's (full time equivalents). The General Fund represents 215.5, of these positions, a decrease from the 223 budgeted in 1994. A five year presentation of full-time funded positions is shown in Appendix A-12.

b) **Minor equipment and other expenses** in the Departmental expenditures are budgeted at \$6,979,984 representing a year-to-year decrease of \$164,984. Included in this broad category of expense are small equipment items such as operational tools, as well as supplies, utilities, salt and sand for snow & ice control, maintenance of Village parks and playing fields, recreation costs, maintenance of buildings and equipment, solid waste disposal fees, leaf disposal costs, and other contractual services for assessment, auditing, legal and telecommunication services.

c) **Employee benefits** for most full-time Village personnel (excluding Water, Library, Pool and Central Maintenance) are accounted for in the General Fund Non-Departmental section of the budget document (pg. 72). Costs associated with health insurance, dental insurance and social security, have increased year to year while pension, workers

compensation, compensated absences, life and unemployment insurances have either decreased or remained flat. The most significant employee benefit increase is in health insurance premiums which rose 12% or \$871,432. This increase alone exceeds the total General Fund budget gap of \$861,543, and represents the single largest expense driver in the 2017-2018 budget and one that the Village does not control. Health Insurance for Village employees is provided through the NYS Health Insurance Program's Empire Plan or NYSHIP. NYSHIP is currently self-insured and managed by a third party administrator through the NYS Department of Civil Service. Plan benefits and rates are negotiated by NYS and its labor unions. The rates have been volatile over the years with double-digit increases not uncommon. Under the NYS Taylor law, health insurance benefits are considered a mandatory subject of collective bargaining, so the Village is not free to simply change health plans. The collective bargaining agreements in place contain language relative to comparability with the current Empire Plan. In order to offset these annual plan premium increases, the Village negotiates contributions from our six of our seven labor unions, as members of one unit do not receive health insurance benefits. Most unionized employees are paying between 5-15% of premium costs annually.

Health Insurance increases are offset in FY 17/18 by decreases in Workers Compensation and General Liability Insurance Premiums and Pension costs: Workers' compensation insurance premiums decreased \$111,613, or 14.5% and the amount of claims paid has improved. This positive trend is a direct result of the Village's revamped risk management program, involving working with our insurance carrier on enhanced employee safety training programs, accident investigation, and aggressive case management and employee discipline when warranted. We hope to see these efforts result in continued lower premium costs in the near future. General Liability Insurance expenses decreased \$168,000 or 21.5%, as the Village recently rebid the coverage at a lower premium cost and instituted additional risk management efforts to decrease exposure.

The pension contribution for 2017-2018 is \$4,056,434 and is the third consecutive year reduction. However, in the seven year period from FY 2010-2011 to FY 2016-2017 pension cost have increased by 96%, from \$2,139,424 to \$4,199,622. As stated, the budget amount for pension costs in the General Fund for 2017-2018 is \$4,056,434 and for all funds it is \$4,601,388. The employer contribution as a percentage of payroll is 14.7%

for the employee retirement system and 23.2% for the Police and Fire retirement system.

d) **Inter-fund items:** A total of \$6,978,422 in General Fund Transfers is identified in the FY17/18 budget with \$3,594,325 transferred to the Library Fund; \$1,884,097 to the Central Garage Internal Service Fund; \$1,340,000 to the Capital Fund and \$160,000 to the Library Capital Fund. These transfers represent a 2.25% decrease year-to-year. The \$3,594,325 General Fund transfer to the Library for 2017-2018 is decreased by \$196,219, or 5.2%, and makes up 98.6% of all Library revenues. This decrease is achieved through planned vacancy management by the Library Director as the Library transitions to a scaled-back temporary operation at Supply Field during the planned Library building construction. Additionally an application of \$33,000 in Library Fund Balance is also applied in the 2017-2018 budget. Should the Library addition and renovation construction project be delayed during FY17/18, the Library Fund has an adequate Fund Balance to provide for additional staff hours. The building improvements identified in the architect's July 2015 schematic design plan and subsequent modifications referred to as Option A-1, would increase the capacity of the Library to provide a broader range of rapidly evolving library services through multi-purpose community space, while maintaining popular traditional collections and programs. The total estimated cost of the Library Addition and Renovation Project is \$18,400,000 to be funded through \$9,900,000 in Village debt and \$7,500,000 in Library fund raising revenue. The Village Board authorized the issuance of up to \$9,900,000 in bonds at its December 13, 2016 meeting, with the Library's Fund Raising Campaign Committee having secured roughly \$2,250,000 as of last month. The Village bond authorization resolution requires the Library to secure the fund raising totals prior to any Village funding appropriations. The Library and Village are currently negotiating the architect's fees to proceed with the final project design, bid documents and contract administration services and a separate contractor to perform comprehensive construction management services. Construction is scheduled to commence in the spring/summer of 2018 with construction estimated at 24 months in duration. The project also requires temporarily relocating library services the Village-owned Supply Field Building during the estimated 24 months of construction. An additional \$150,000 transfer from the General Fund to the Library Capital Fund is included in the 2017-2018 budget to partially fund the temporary library design and construction work to build-out the second floor of Supply Field, estimated at \$725,000. A

separate Library Capital Fund was established in FY2014-2015 as the Library embarked on the aforementioned multi-year fund raising effort to upgrade and expand the Library facilities.

Embarking on a project of this magnitude necessitates the presence of a sufficient fund balance in the Library Fund to meet the demands of any resulting cost overruns and other unknown field conditions that may arise during construction. This, and the resulting maintenance costs of operating the larger facility, may place a greater burden on the Village to increase its contribution to the Library in the years ahead.

There is also a \$1,884,097 transfer to the \$3,216,527 Internal Service Fund, which is a \$10,507, or 0.69%, increase for the Village share of operating the Village Central Maintenance Facility. The negligible increase is mainly attributed to the reduction in the cost of fuel to operate the Village's fleet of vehicles. Approximately 38% or \$1,225,000 of all expenses at the Central Facility are charged to the Scarsdale School District, which reimburses the Village for performing their bus and fleet maintenance services, pursuant to a 25-year cooperative agreement between the two governments benefiting all Village taxpayers.

A General Fund transfer to the Capital Budget is recommended at \$1,340,000. This represents an increase of \$550,100 from the 2016-2017 adjusted appropriation of \$789,900. Based on the anticipated sale of the foreclosed property at 32 Ferncliff Road, the Village Board may be able to close the fiscal year with a gain from operations that will allow it to consider a supplemental appropriation during 2017-2018 through a General Fund transfer to the Capital Fund. This funding would likely be used for road resurfacing and the purchase of highway equipment. Including the transfer of General Fund cash, a variety of funding sources comprise the Capital Budget. These sources include; borrowing, use of Capital Fund balances, special reserves, grants, intra-agency transfers, current contributions, gifts and sewer rents, which, for 2017-2018, total \$7,051,500. Keep in mind that not all of this funding is secured, with the associated project often contingent on the receipt of a grant of the Village Board approving a borrowing. Of the \$3,737,000 in identified revenues derived from grants, \$1,912,000 have actually been awarded. The \$181,000 in special reserves, the use of Capital fund balance of \$486,000, the General Fund Transfer of \$1,340,000, and \$675,000 in Sewer Rent fees, will be available at the adoption of this budget. Capital improvements are discussed later in this message as is the Central Maintenance Facility.

e) **Debt service** for 2017-2018 includes appropriations for the payment of principal and interest on bonds and bans for various public improvements issued in 2002, 2011, 2012, 2014, 2015 and 2016. The Village will have approximately \$20.665 million in outstanding bonds in all funds which include original issues of \$1.5 million for the Supply Field Building; \$11.5 million for the Public Safety Building expansion (of which \$10.5 million was refunded in 2016); \$1.64 million for the South Fox Meadow Drainage Project; \$1.1 million for the property tax revaluation program; \$1.5 million for the Ardsley Road Pump Station; \$1.55M for the Freightway Garage, \$2 million for the Christie Place property acquisition; \$1.5M for the Popham Road Bridge Replacement Project; \$3.5 million for Fire Station #1; and, \$4.8 million for the Reeves Newsom Pump Station. The annual debt service payment for 2017-2018 is \$2,333,683, which is an increase of \$105,904, or 4.75%, from the 2016-2017 adopted budget. Debt service has grown from \$1,078,744 in 2009-2010 by \$1,254,939, which represents a 1.16% increase. The General Government Capital Plan recommends the borrowing of \$620,000 in 2017-2018 for; the Hutchinson River Drainage project (\$450,000), which will only move forward if Westchester County provides grant funding for the project and the City of New Rochelle and the Town of Eastchester provide local shares; and the Village's local share of the NYS grant for the Cayuga Pond Sheldrake River Flood Mitigation Project (\$170,000). Borrowing is also planned for the rehabilitation of the Heathcote Road Bridge (\$1,500,000). Over the next five years, borrowing is also identified for the rehabilitation of the Freightway Garage (\$1,430,000), Fire Stations #1 (emergency generator) & #3 (\$1,500,000), downtown meters (\$440,000) and fire apparatus (\$450,000). It is important to note that all projects identified in the Capital Plan do not make it to the funding phase and the Village Board will be careful not to overload the debt side of the ledger. The completed rehabilitation of the Reeves Newsom Pump Station at an estimated \$5,374,000 does not impact the General Fund debt service (Appendix A13), as the debt is fully supported through proceeds from the sale of water. The amount of Federal, State and County funding available in the next two years can have a positive impact and potentially offset the need to borrow. We have been more successful than other small governments in gaining these grants in recent years for stormwater (\$2,500,000 - South Fox Meadow and Sheldrake), transportation improvements (\$16,000,000 - Popham Road Bridge), environmental and historic preservation (\$780,000- Library Rain Gardens, Wayside Cottage and Train Station Building) and public safety (\$175,000 - Firefighter self-contained breathing apparatus). We will attempt to continue the proven successful strategy of using a blend

of taxes, grant funding and special district revenues to reduce the amount of necessary borrowing and to position the Village favorably for making future long-term capital decisions.

Approximately \$5.4 million of the existing outstanding debt of \$20.655 million is supported by revenues from the Water Enterprise Fund. As a result, only \$15.3 million of the outstanding debt is supported by the property tax. The Capital Budget and Plan through 2020-2021 is a conservative and prudent approach for managing municipal finances that has worked well for the Village over time and should be reviewed annually in terms of capital needs and the desire to maintain property tax stability. The Village Capital Plan and Aaa bond rating, the highest available to local governments, as last reviewed by Moody's in 2016, continue to face uncertainty due a number of variables. These include the policy in Albany to continue the existence of a 2% or less tax cap, as well as the effort to provide financial aid, grants and incentives for those municipalities that merge services and consolidate jurisdictions, provide for population diversity, housing integration and economic development creating new job opportunities. State grants may not be as accessible as in the past, since such actions would conflict with the Governor's efforts to reduce local aid, as well as the targeting of available State funds to financially at-risk communities identified as "distressed" by the State Comptroller. Such actions would have a very negative impact on Scarsdale and similarly situated communities. The continued receipt of County, State and Federal grants is critical for the Village government to remain independent and continue to exercise self-governance. The limited growth in our tax base, constraints on property tax levy increases, repercussions from unfriendly State and Federal policies and continued mandates from higher levels of government will all challenge the Village's effort to remain independent. In order to successfully manage this challenge, the Village must reconcile the demands for increased services from residents and the critical needs for the multi-million dollar capital improvements (roads, public safety building, library renovation and addition, sanitary and storm sewers, modern fire apparatus, modernization of our three fire stations, building improvements, recreation facility improvements and the acquisition of more open space) with the amount of development and growth to be tolerated in the Village and the level of property taxes that is acceptable to residents.

2. Revenues

The 2017-2018 revenue estimates from all sources other than real property taxes, including the application of fund balance, is \$17,135,324, an increase of approximately \$125,061 from the (\$17,010,263) adopted in 2016-2017. The imposition of the property tax levy cap makes non property tax revenue more critical in the overall revenue picture for the Village. The Village Board has agreed to apply a total of \$1,213,000 in fund balance in this budget to limit the growth of the tax rate increase. This application of surplus represents a year-to-year increase of \$190,000. The Mortgage tax revenue estimate has not changed from \$1,800,000, representing a 31% decline from the 2006-2007 amount of \$2.6 million. Estimated revenue from interest earnings for 2017-2018 assumes an approximate effective annual yield of less than ½ %, which is at least 275-300 basis points lower than the 3.25% achieved in 2007-08. This decrease impacts the tax rate for 2017-2018. The actual revenue from interest income in 2007-2008 was \$1,151,195 and we can only estimate a mere \$60,000, for 2017-2018, an astounding 94.8% decrease.

In 1991, Westchester County, as required by law, began distributing sales tax revenue to towns, villages, schools, and cities within Westchester County that either legally cannot, or have not, enacted their own sales tax. The Village has received roughly \$44.2 million from sales tax revenues from fiscal years 1994-2016. The expected revenue of \$2,490,000 in 2016-2017 is short of the adopted amount of \$2,500,000. The 2017-2018 budget projects sales tax revenues to remain at the current year budgeted figure of \$2,500,000.

Refer to Pages 79 - 81 for the detail of all General Fund revenues and to Appendix A21 (pie chart) for a percentage breakdown of revenue by major category.

3. Assessed Valuation

As of the March 20, 2017 filing date of this budget, the total 2016 taxable assessed valuation used in the calculation of the 2017 tax rate for the 2017-2018 budget is \$8,868,021,058. This represents a decrease of \$215,879,025 from the total taxable assessed value of \$9,083,900,083 pursuant to the filing of the 2016 Tentative Assessment Roll. The loss in value is a result of Board of Assessment Review (BAR) reductions of individual property assessments through the statutory grievance process totaling \$72,405,450. A total of 1103 grievances were filed of which 373

or 34% were granted reductions by the BAR. The balance of the total taxable assessed value reduction of \$143,473,575 is based on the 449 Small Claims Review (SCAR) filings of which 270 have been settled, and the likely settling of the 179 balance of SCARS. Also reflected in the reduction are certain certiorari (CERT) claims settled, and the potential settlement of some of the 141 pending CERTS. As such, the total taxable assessed value of \$8,868,021,058 is subject to change from these pending claims. The total 2015 taxable assessed value at the time the Village tax bills were issued in July was \$9,033,202,794. Should the 2016 value remain at \$8,868,021,058 for the 2017 Village tax bill, it would represent a decrease in total assessed value of \$165,181,736 or 1.86%.

It must be mentioned that the results of the Village's 2016 revaluation met with much consternation and many questions from Village homeowners. The 2014 revaluation, the first in Scarsdale in 45 years, also caused certain community backlash as is evidenced by the 950 grievances subsequently filed. Similar concerns regarding the 2016 revaluation persisted, however, as answers to certain questions regarding the details of the assessment work and methodology for determining the property assessments were not adequately addressed by the Village assessment vendor performing the revaluation. In addition, the NYS Office of Real Property Tax Services (ORPTS) issued an equalization rate on the 2016 revaluation of less than 100% of market value. Their analysis determined the Residential Assessment Ratio at 88.48 of market value and an overall equalization rate for all classes of property at 89.14. As a result the Village withheld the vendor's final contract payment and an additional fee for a presentation at a Village Board committee meeting on the matter.

The Village Board also considered a number of other options including seeking special legislation from NYS to allow for a three year phase-in of the tax increases for homeowners severely impacted by large assessment increases. After a number of discussions with our NYS elected representatives and a public meeting on the matter, the Village Board did not pursue the legislation over the concern of spreading any tax benefits realized by certain property owners to the rest of the taxpayers, and the elimination of 50% of the homeowners who could potentially benefit from the legislation based on its STAR income eligibility requirement. The Village engaged an expert consultant to undertake an independent informal review of the aforementioned ORPTS equalization rate which resulted in a determination that filing a formal challenge of the rate with the NYS Tax

Commission would not be beneficial. Public requests that the Board void the 2016 revaluation and reinstate the 2015 final assessment roll were also researched and considered. Based on the Board's lack of statutory authority to void the 2016 Assessment Roll once filed, as well as concerns over the lack of due process to file a grievance afforded to those residents who would be negatively affected if the 2015 roll were reinstated, no official action in this regard was taken.

The Village has invested over \$1,350,000 in updating and defending the new assessed values since 2014 which had not been updated previously since 1969. The Village Board undertook this expensive, complex, time consuming, controversial and often confrontational project in the interest of improving fairness and equity in our property tax system. This is a major commitment that requires constant diligence on the part of the Assessor's Department to maintain an accurate inventory of property characteristics and current values based on market conditions. It also requires ongoing and periodic Village-wide updates of all of the assessments, as warranted by ever-changing market conditions.

To this point the Village Manager has recommended that the Village Board engage a professional management consulting firm to perform an independent comprehensive review of the previous revaluations and provide recommendations for how best to handle moving forward. This process would include interviews with local stakeholders as well as public officials in similarly situated communities who have successfully performed community-wide revaluations, as well as the periodic updates required to maintain the values at as close to 100% of market as possible. As important, the study would include an analysis of the current state of operations and capabilities in the Assessor's Department. The main factors for this recommendation are the lack of time and resources available to staff to undertake the comprehensive study envisioned; the skepticism such a staff generated study would invoke under the current environment; and the ability of a professional management consulting firm to elicit candid information from staff in a confidential manner and utilize their training and expertise in best management practices to produce meaningful results. The goal of this study is to identify an acceptable and successful process for Scarsdale to perform the periodic revaluations necessary to protect our investment, as well as to provide implementable recommendations for Assessor Department changes necessary to coordinate and manage future revaluations in addition to all other departmental functions. The Village Board tabled the agenda item to hire the consultant and recently met with

representatives of the firm at a public meeting to discuss their proposal. Action on this item is expected in the short term.

4. Application of Surplus

The 2017-2018 Tentative Budget recommends the application of \$1,213,000 of General Fund balance as a tax relief measure. It is estimated there will be an adequate assigned and unassigned fund balance in the General Fund as of May 31, 2017, after the application of the \$1,213,000. The Financial Management policy of the Village has been to maintain a fund balance that is approximately 10% to 15% of General Fund expenditure levels. This projected amount of Fund Balance is central to maintaining the Village's Aaa bond rating and to address any unplanned or emergency situations such as unbudgeted infrastructure repairs, severe storm related activity, etc. The audited unassigned fund balance as of May 31, 2016 was \$8.06 million. In 2016, Moody's Investor's Service reaffirmed the Village's Aaa debt rating, referencing the "Village's formal policy of maintaining this balance at 10% - 15% of budgeted expenditures for the ensuing fiscal year." The level of an entity's fund balance is a key element in the rating agency's analyses. Additionally, in the other Village budgets (e.g., Pool, Capital and Library), an application of surplus is often utilized to avoid further tax or fee increases. For 2017-2018, fund balances were used in the Central Garage and Capital Funds. In the Library Fund, the projected available fund balance at the beginning of 2016-2017 is estimated at \$700,000. As mentioned previously, the Library fund balance will be used to support any cost overruns for the planned addition and renovation of the Library building. We will continue to evaluate the various service demands and the desire for limited tax rate increases in relationship to maintaining adequate fund balances for each of the operating funds.

BUDGET HIGHLIGHTS

Personnel Issues

The 2017-2018 Tentative Budget provides funds for 215.5 positions in the General Fund. The challenge is to continue to provide the current level of services as demands continue to rise. Because of the need to manage limited budget resources, the strategy of delaying the filling of any vacant positions occurring during the fiscal year will be carried forward in 2017-2018, when appropriate. The tentative budget does not reflect any salary adjustments for non-union employees, which have recently been

addressed in the resolution adopting the final budget in April. This group had salaries frozen in 2009-2010 and at mid-year in December 2009, the Village Board provided a 2% increase which was the equivalent of 1% in real dollars. A 2% increase was granted in each of the 2010-2011; 2011-2012; 2012-2013; 2013-2014, 2014-2015, 2015-2016 and 2016-2017 fiscal years. Thus, in the last eight years this employee group received salary increases averaging 1.87% per year. Five Village bargaining units; PBA, UFFA, CSEA Clerical/Technical, Public Works Teamsters and the CSEA Library were asked in 2009 to either take a 0% salary increase for the year or give back increases already negotiated in collective bargaining agreements. Of the above five bargaining units, the CSEA Library, Firefighters and CSEA Village Hall Employees were not responsive. The Police Union (PBA) agreed to defer the increase for a year, and, subsequently, agreed to a 1.87% increase for that year. The Public Work's Teamsters Union agreed to a 2.5% give back in fiscal year 2010-2011 with a stipulation that any unit member layoffs could not occur until June 1, 2012. The status of each bargaining unit for 2017-2018 is provided on page 7 of this message.

Programs

The Human Services Budget for 2017-2018 consists of the Scarsdale Family Counseling Services (SFCS) Youth and Senior Programs totaling \$284,000. This includes the continuation of the Scarsdale Recreation Department providing certain senior programs, primarily day trips, previously provided by SFCS up until last year. SFCS's Senior Program costs to the Village are increasing \$2,148 for a total of \$46,800. The SFCS Youth Services Project is budgeted at \$237,210 a \$1,975 increase year-to-year. This program is also financially supported by the School District. Longstanding funding for the joint Village/School Scarsdale Teen Center has been eliminated by the Village Board from the 2017-2018 Tentative Budget. Issues concerning the long-term financial viability, participation and effectiveness of the Teen Center facility and programs were discussed publically by the Village Board both independently and jointly with the School Board prior to making this decision. The School Board's Tentative Budget also eliminates the Teen Center funding which had totaled \$152,500, split \$87,500 and \$65,000 from the Village and School District respectively. The Village has reallocated the \$87,500 in the 2017-2018 budget through a \$20,000 increase in the Recreation Department budget in anticipation of the Department picking up some of the Teen Center

programs, with the \$67,500 balance added to the General Fund transfer to Capital for road resurfacing.

The balance of the Human Services funding continues the enduring appropriation of \$10,500 to fund a part-time coordinator's position for the Scarsdale Meals on Wheels Program, and \$74,480 to support the Scarsdale Volunteer Ambulance Corps (SVAC). The amount includes an ambulance lease, fuel, utilities and oxygen cylinder rental costs. The Village also provides in-kind support to SVAC including snow removal, landscaping, trash removal at SVAC's headquarters, and minor mechanical and maintenance repairs to the ambulances.

Capital Improvements

The Village has the responsibility to maintain the community's infrastructure which currently carries a fixed asset value of \$63,000,000. The Village cannot rely on taxing itself to maintain its infrastructure and it is critical that Federal, State and County grants continue to be available. It is important to the effort of maintaining a multi-million dollar infrastructure portfolio to explore various approaches to secure adequate revenues to fund our capital needs which could include pay-as-you-go practices, special taxing districts, designation of reserves, use of dedicated revenues, gifts, borrowing and grants. In the past ten years the Village has aggressively sought and received approximately \$22,000,000 in grants which alleviated the payment burden on the local tax rate. An additional budget strategy aimed at minimizing annual tax rate increases is to adopt an annual capital budget with funding for certain projects contingent on the transfer of additional cash from the General Fund balance, if available and prudent, after the final audit closeout for the current fiscal year. In 2016-2017, a total of \$789,900 was transferred to the Capital Budget from the General Fund balance, however, upon the completion of the annual General Fund audit for 2015-2016, an additional \$3,575,000 was assigned for important capital projects. This strategy reduced the upfront capital transfer expense serving to lower the tax rate at time of budget adoption, while ultimately providing the necessary funding to perform the needed capital improvement projects. For 2017-2018, a total of \$600,000 for road resurfacing (\$500,000) and Highway equipment (\$100,000), was deferred from the \$1,340,000 General Fund transfer to the Capital Budget. This necessary capital work and purchases were strategically deferred as a tax rate mitigation measure, with the potential for funds to be reallocated from the General Fund balance upon completion of the 2016-2017 year-

end audit and the sale of the foreclosed property at 32 Ferncliff Road to pay for these items.

Improvements to the Village's basic infrastructure, including; streets, storm drains, sanitary sewers, buildings and parks proposed for 2017-2018 are important for maintaining a high quality of life in the community. Deferring or underfunding essential projects will have a combination of near and long-term adverse impacts. Annual project deferments due to financial realities are inevitable, but not to the extent that they result in long term physical and financial harm to the community. Major infrastructure projects to be completed or initiated in 2017-2018 are: Sheldrake River Storm Drainage Improvements (NYS grant); Crane Berkeley Pond Improvements (Special Improvement District); Hutchinson River Flood Mitigation (NYS & Westchester County grants); Heathcote Road Bridge Rehabilitation; Fire Station #1 Rehabilitation; LED Street Light Replacement Program; and Sanitary Sewer Evaluation Study.

FEES AND CHARGES

Certain programs that target smaller segments of residents are supported by user fees rather than the general property tax. The Village staff analyzed operating costs, dates of previous increases and completed comparative surveys of other municipalities and determined that most existing fees would not require rate adjustments for 2017-2018. Fees that were modified include Building Department Fuel Oil System Removal/Installation permits, Right-of-Way License Agreements, and Freightway Garage Non-Resident Parking Permit Fees. The semi-annual and annual non-resident parking permit fees were increased \$70, and \$100 respectively, to \$740 and \$1,400 respectively. These increases allowed the Village to stay competitive with neighboring municipal commuter permit fees and to reflect the added convenience of accessing the inbound Metro North platform from the Freightway Open Lot via the new ramp installed as part of the Popham Road Bridge Replacement project. New fees to cover the Village expense to purchase food scrap compost kits and biodegradable liner bags, were also added to the Fee Schedule to support the new Village Food Scrap Composting program, the first of its kind in Westchester County.

Water Rate

The Village of Scarsdale receives all potable water from the New York City Water Supply System as a member of the Westchester County Water District #1, along with the cities of Mount Vernon, Yonkers and White Plains. Through Scarsdale's participation in this County District, Village residents pay a County water tax which is added to their annual County property tax bill. Additional water is purchased directly from NYC through a connection to the Catskill Aqueduct on Ardsley Road in Greenburgh. The Village of Scarsdale also provides potable water under a separate agreement to residents and businesses in the Town of Eastchester through a district created for that purpose, identified as the Eastchester Water District #1 (EWD1). In addition, the Village provides potable water to 61 individual property owners in the contiguous communities of the Town of Mamaroneck, Town of Greenburgh and City of New Rochelle.

Over the past decade, the Village completed major capital improvements and necessary upgrades to our two pumping stations, Ardsley Road and Reeves Newsome, as well as having settled a 20-year legal dispute with the New York City Water Board over their methodology of determining the excess water rate. In order to ramp up for the anticipated expense of these items, the Village increased the water rates accordingly while deferring certain capital work, such as cement lining of our aging 97-mile pipeline system, replacing water valves and improving our leak detection program. \$3.1M of the \$9.5M total cost of the improvements to the pump stations and the entire \$3.4M cost of the New York City water rate settlement in 2006 were funded through the planned use of fund balance. As such the fund balance in the Water Fund is now reduced to a point where annual rate increases will be necessary over the next several years. This will allow us to make the necessary debt service payments on the capital improvements while restoring an adequate unassigned fund balance to support the Water Fund. As such a five-year water rate plan, from 2016-17 through 2020-2021 was developed pursuant to the above to support the Water Fund Capital Program as well as pay the New York City Department of Environmental Protection's (NYCDEP) premium charge for excess water, and implement the New York State Department of Environmental Conservation's (NYSDEC) water conservation efforts in the upstate watershed. In FY 2016-2017, the base water rate increased from \$2.05 per unit to \$2.50 per unit of water with an additional \$0.35 per unit increase in 2017-2018 resulting in a 2017-2018 base rate fee of \$2.85. A unit of water is equal to 100 cubic ft. or roughly 749 gallons. The

excess water rate multiplier of 3.5X the base rate results in an excess rate of \$9.98 per unit. The excess rate threshold for resident accounts is 50 units of water per quarter, or 37,450 gallons; for monthly accounts it is 500 units per month, or 374,500 gallons. Monthly accounts are generally for commercial buildings and large multifamily buildings, most of which are located in Eastchester. The 2017-2018 base rate for monthly accounts is \$3.91 per unit of water.

The current 2016-2017 resident base rate of \$2.50 per unit of water is the second lowest in Westchester County, with the proposed 2017-2018 rate of \$2.85 per unit within the bottom 10%. Over the past eight years, the rate has increased four times, so the recommended and necessary rate increases are justified.

The sewage use fee, also known as the sewer rent fee, remained unchanged at \$.65 per unit of water. A certain percentage of potable water is utilized as waste water in the toilet, shower, sink and other basins, and, as such, drains to the Village sanitary sewer system. The Village's sewer system consists of 85 miles of sanitary sewer pipes installed primarily in the 1920's and 1930's, requiring an increasing amount of upgrades, maintenance and repairs as the system continues to age. This work includes cleaning sewer lines of obstructions and televising to inspect for structural integrity, cracks, tree root infiltration and other problems. The Village has traditionally spent over \$400,000 annually in operating and capital expenses to maintain and improve the sanitary sewer system in compliance with Federal, NYS and Westchester County regulations. A primary concern of the regulatory agencies is the inflow and infiltration, or so-called I&I, of stormwater entering the sanitary sewage system as well as sanitary sewage entering the storm sewer system which discharges directly to the Bronx, Hutchinson, Mamaroneck and Sheldrake Rivers. For many years previously and continuing today, the Village has been party to certain compliance agreements with Federal and NYS regulatory agencies to reduce and eliminate Inflow and Infiltration (I&I). The Village is required, as a licensed New York State Department of Environmental Conservation (NYSDEC) municipal separate storm sewer system (MS4), to report, correct and assure that storm water from the Village does not contain contaminants prior to entering navigable waters of the United States. The Village is currently under compliance agreements with the NYS Attorney General's Office to reduce certain identified pollutants entering the Bronx River. A similar agreement with the Federal Environmental Protection Agency for both the Bronx and Hutchinson Rivers was lifted this year after the Village took the necessary steps to comply.

More recently, the County of Westchester pursuant to a NYSDEC order-on-consent for overflow sewage discharges and excess nitrogen content at four County-Owned treatment plants along the Long Island Sound, has sought inter-municipal agreements (IMA) with eleven lower Westchester municipalities, including Scarsdale. The proposed IMA would require reduction in I&I from our municipally owned sanitary sewer collection system, which is reportedly contributing to the aforementioned problems at the treatment plants during rain events, as stormwater may be finding a way to enter the sanitary sewer system.

In furtherance of this concern, the County conducted a sewer flow analysis in the eleven municipalities in 2012 to determine compliance with the Westchester County Sewer Act's 150 gallon daily per capita sewage flow rate limit. The analysis revealed that all communities were exceeding the limit. The negotiations with the County have focused on these violations and the County's request that the municipalities conduct Sanitary Sewer Evaluation Studies (SSES) of our collection systems and prepare and implement Capacity Management Operation Maintenance (CMOM) programs identifying associated repair/operational protocols. The County is also seeking municipal legislation for mandatory point-of-sale homeowner inspection and replacement of the privately owned sanitary sewer laterals, as well as a commitment from the municipalities to perform the identified infrastructure improvements acknowledged in the SSES. Ultimately the Village did not believe it was in our best interest to execute an IMA with the County, however we do recognize our obligation to comply with the County Sewer Act and to perform the appropriate analysis of our sewer system.

In addition, in August 2015, a citizen group entitled Connecticut Fund for the Environment, aka Save the Sound, commenced a law suit in Federal Court naming the County of Westchester and the aforementioned eleven municipalities, including Scarsdale, who discharge to one or more of the aforementioned County Sewer Districts, for alleged violations of the Clean Water Act resulting from alleged discharges of pollution to the Long Island Sound from I&I during certain rain events. The municipalities, with the exception of the County, created a joint defense group and engaged attorneys to assist with the defense. The case continues as the municipalities are engaged at various stages of conducting their SSES to locate system problems with I&I. The Village recently completed a Request for Proposal process to hire an engineering firm to perform the SSES for the Mamaroneck Valley Sewer District and

we anticipate recommending an award to the Village Board in March/April. The cost of the study is roughly \$700,000-\$800,000, funds of which are available in the Capital Budget over the next two fiscal years through the sewer rent fee. Ultimately the remediation costs will be several million dollars which the Village believes should be funded through the County's Sewer District tax as opposed to the Village property tax or sewer rent fees. Further discussions between the municipalities and the County in this regard are anticipated.

Sewer Rent Fee

Whether we are successful in our efforts for the County to fund the necessary sewer improvements, these unfunded clean water mandates from the Federal, State and County governments will likely cost the Village millions of dollars over the next decade. NYS and Federal grants are limited and extremely competitive. Recognizing the necessity of providing a dedicated funding source for this sewer work, the Village Board of Trustees adopted a local law pursuant to Article 14F section 452 of the NYS General Municipal Law, establishing a new sewer use fee in March 2013. Considering the aforementioned SSES, CMOM and future repair work, the Village Board of Trustees instituted the sewer rate which is now \$0.65 per unit of water use. The fee will remain the same for 2017-2018. This fee is assessed to all Village Water System quarterly residential (5,400) and monthly commercial (200) accounts, including tax exempt properties. Based on the residential average annual water usage of 200 units, homeowners would pay roughly \$130.00 or \$32.50 per quarter. Based on the commercial annual average usage of 1200 units, commercial entities would pay roughly \$780.00 for FY 17/18. Using the four year average water use, the number of accounts, and the first three years of sewer fee revenue, the total estimated annual sewer rent revenue reflective of the proposed rate increase is \$675,000. As previously written, this anticipated revenue will help fund the preparation of the SSES and CMOM programs, while continuing our annual maintenance program at a basic level.

The Village-wide Fees and Charges Schedule was approved by resolution of the Village Board on February 28, 2017.

Westchester County Water District #1

As mandated by the Federal Government the County Water District, #1, which includes Scarsdale, White Plains, Mt. Vernon and Yonkers, must make major and costly improvements to further disinfect drinking water. In accordance with the Federal Safe Drinking Water Act (SDWA), the District is required to reduce the amount of bacteria and microorganisms in the water, particularly cryptosporidium, through the use of ultraviolet (UV) treatments. As the County of Westchester, representing the District, failed to meet the Federal Environmental Protection Agency's (EPA) compliance deadlines, the County was placed under an EPA consent order, fined in excess of \$1,000,000 and placed on a prescribed schedule to complete the work. At this time the Federal Environmental Protection Agency and the New York State Health Department are only requiring that the disinfectant requirement of the mandate be met, but in the next decade the full treatment of water may be required and the construction of a water filtration treatment plant at an estimated cost of \$40,000,000 to \$80,000,000 would have to be considered. In accordance with the consent order, the EPA approved the County Water District #1 plan to meet the SDWA rule in 2015 by constructing two ultraviolet treatment plants in White Plains along the Bronx-Kensico pipeline. The first plant is located at Orchard Street in White Plains and will disinfect water going to the Orchard Street Pump Station in White Plains, and the second plant constructed on Central Avenue in White Plains and will treat water going to the White Plains Central Avenue Pump Station, Scarsdale's Reeves Newsom Pump Station, and the Yonkers Pump Station. Construction at both plants is ongoing with the Orchard Street plant expected to be completed and operational in spring/summer 2017 and the Central Avenue plant operational in early 2018. Project costs are budgeted at \$10,500,000 which will be divided among the taxpayers of the District. Once operational, the ultraviolet plants will provide an enhanced level of water quality to Water District #1 customers. In the next decade if full treatment is required, the plan is to connect the New York City owned Eastview Pumping Station via the Kensico-Bronx pipeline, which serves County Water District #1 and the Village of Scarsdale.

Recreation Fees

The Recreation Department staff reviewed fees for over 150 programs relative to operating costs, enrollment, competitiveness and comparisons with comparable programs in other municipalities and private programs.

Fees dealing with a number of programs, including day, soccer and sport camps, Independent Sport Organization (ISO) tournaments, youth sports, and pool permits were minimally increased.

The Advisory Council on Parks and Recreation and the Village Board continue to review the Recreation fees to maintain fairness, equity and the proper balance between user fees and property tax revenues to finance programs. For 2017-2018 program user fees represent 68% of departmental operating expenses. The existing policy of endeavoring to maintain a proper balance relative to open enrollment recreation programs that encourage participation without a program fee versus competitive programs with fees continues to be monitored and evaluated. That being the case, based on the overreliance, burden and pressures on the use of property taxes as a revenue source, which is well documented throughout this budget message, the trend toward greater dependence on utilizing program user fees to subsidizing the Recreation Department operating budget will likely continue.

CAPITAL PLAN FOR 2017-2018

The Village 2017-2018 Capital Budget and Plan is funded through a number of sources: (i) current year General Fund Contribution is \$1,340,000; (ii) sanitary sewer rent charges of \$675,000; Cable PEG access fees of \$50,000; (iv) use of Capital fund balance of \$486,000 (v) grants of \$3,737,000; (vi) gifts and donations of \$12,500; and (vii) borrowing of \$620,000. Numerous hours and eight drafts have been prepared in order to arrive at the recommended final Capital Budget and Plan. Capital projects funded through the \$1,340,000 General Fund transfer include: Fire Pumper - \$160,000 representing the third installment of a \$600,000 apparatus to replace an older truck beyond its useful life; first installment of \$300,000 toward new \$1,200,000 combination ladder/pumper Fire truck referred to as a "Quint"; Highway Equipment and Vehicles - \$150,000; Police Vehicles and Equipment - \$53,000; Information Technology and Recreation Equipment and Software - \$95,000; Various Building Rehabilitation work both interior and exterior - \$187,000; Road Repaving and Curbing - \$187,500; Village Hall Office Equipment - \$35,000; and Various Studies, Building Maintenance and Trees - \$160,000. Additionally, the budget includes a \$160,000 transfer to the Library Capital Fund for annual upgrades to the Westlynx System (\$10,000) and the Village Share of the construction of the Supply Field Building (\$150,000).

The use of Sanitary Sewer rent of \$675,000 includes the previously mentioned Sanitary Sewer Evaluation Study and other necessary repair and maintenance work. These sewer fees are collected as part of potable water bills and, per NYS statutory requirements, can only be used toward sewer related work.

Attention should be given to the projects listed with a source of funding under Category #2, - Borrowing, since these expenditures will have an impact on the Village's long term debt obligation and future tax rates as previously discussed. In preparation of the 2017-2018 budget, a five - year capital debt service pro-forma was prepared. In addition to General Fund tax supported projects, the pro-forma included certain Water Fund capital projects, the debt for which, will be paid through water user fees. The analysis also includes a \$9,900,000 Village contribution to the Library Board's proposed \$18,400,000 addition and renovation of the Library building. The capital borrowing plan for 2017-2018, identified in the pro-forma, totals \$620,000, which includes \$450,000 for the Hutchinson River Drainage project, and \$170,000 representing the Village cash share of a \$1,400,000 NYS Grant for Sheldrake/Cayuga Pond Flood Mitigation Project. The Village is also contributing in-kind services to meet the local share requirements of the grant.

Debt service payments for any bond issuance during 2017-2018 will not commence until 2018-2019. Accordingly, 2017-2018 debt service payments for current outstanding debt supporting the capital plan, will increase by \$105,904 to \$2,333,683. The primary reason for the increase was the retirement of the Bond Anticipation Note for the Property Tax Revaluation project. Over the past seven years, annual appropriations for debt service supporting the Village's infrastructure investments have increased \$1,254,939, or 116%, from \$1,078,744 in 2009-2010 to \$2,333,683 in 2017- 2018. Whenever possible, the strategy used in the Capital Plan and Budget is to time new obligations in the debt schedule when payments of old obligations are retired. The Village's debt service should remain steady over the next year or two based on the favorable interest rates received for the Fire Station #1 project and the modest borrowing plans until the existing annual debt service payments begin to trend favorably in 2018-2019. Debt Service related to the Library Capital Project would be introduced at about this time to minimize the impact on the tax rate.

Pages 98-113 of the budget document provide the preliminary plan for various capital projects. The overall recommended 2017-2018 Capital Budget totals \$7,051,500 of which \$5,009,000 is funded, including \$620,000 in planned borrowing and \$1,912,000 in secured grants.

The Capital Budget and Plan provides a comprehensive roadmap for the necessary short-and long-term major investments in the Village's infrastructure. Adopting the budget and plan is not a final commitment by the Board of Trustees for any of the projects listed. In many cases legislative approvals for borrowing are needed, public works contracts must be awarded and grant applications have to be approved and awarded.

Library Capital Plan 2017-2018

The Library Board created a strategic plan in 2012. As part of the development of that plan, the Library Board, with professional assistance from a consultant, conducted six focus groups, holding public meetings and soliciting and receiving roughly 300 surveys, comments and general feedback from Village residents. After the strategic plan was approved by the Library Board, the Library moved to create a master plan to address the needs identified in the strategic plan. The June 2013 Master Plan Report identifies comprehensive alterations and additions to the Library. In furtherance of the Master Plan Library building recommendations, the Library Board, pursuant to a comprehensive request for proposal process, engaged the Manhattan-based architectural firm of Dattner Architects. Dattner completed a schematic design report in July 2015 identifying a \$19,500,000 Library addition and alteration project with construction costs estimated at \$16,500,000. The building improvements identified in the schematic design plan would increase the capacity of the Library to provide a broader range of rapidly evolving library services through multi-purpose community space, while also maintaining popular traditional collections and programs.

Subsequent to a number of public meetings, presentations, and discussions over much of 2016, most of which focused on the Village's financial contribution toward the Library building project, the Architect and Library Building Committee value engineered the original schematic design, reducing the total project cost to \$18,400,000 and construction cost to \$15,700,000. The Village Board approved a bond authorization resolution for \$9,900,000 at its December 13, 2016 meeting as its funding

contribution to the project with the \$7,500,000 balance to be realized through the Library's fund raising efforts.

A 2017-2018 General Fund transfer to the Library Fund capital of \$150,000 is included towards the Village share of the renovation of the Supply Field building to house a scaled-down temporary library during the two year construction period. Other than a \$10,000 Westlynx computer item, the 2017-2018 Library Capital Budget is solely comprised of the building project and includes funding from three separate sources; public gifts/donations, Library Fund balance, and the aforementioned Village General Fund contribution. The Library has been working with Plan A Development Firm to lead the fund raising activities for the implementation of the plan and they have raised over \$2,000,000 to date with a number of large pledges also proffered.

SUMMARY REMARKS

The tentative budget filed today has been carefully prepared involving many hours of input from Department Heads and the Village Board. The overarching objectives were to: control the growth of expenditures; investigate cost effective methods to provide services; develop productivity improvements; obtain revenues from non-property tax sources, i.e. gifts, grants, user fees and reserves; and, to judiciously address the Village's future capital needs and manage debt obligations. The overall operating goal in 2017-2018 is to continue to provide the current levels of service and address as much as possible the Village's capital needs. The 2017-2018 budget is the sixth budget under the constraint of the property tax cap and although the Village was successful in staying within the cap for two of those years, compliance in future years will be more difficult.

Completion of this budget would not have been possible without the professionalism, tireless work and knowledge of Village Treasurer, Mary Lou McClure, who was instrumental in the development of every aspect of this budget and devoted many hours in conducting analyses and preparing and producing the budget document. She deserves recognition for her dedicated service. Also recognized are the Village Manager's staff consisting of Deputy Village Manager Rob Cole, Assistant Village Manager, Ingrid Richards, and Assistant to the Village Manager, Joshua Ringel. All three have fewer than two years on the job in Scarsdale, yet completed significant budgetary tasks, including the Capital Budget, Fees and Charges Schedule, budget narratives and preparation of meeting

documents for multi-media presentations. Their work was performed in exemplary fashion and with aplomb. Thanks and recognition are also extended to the Village Department Heads, who have displayed great understanding and tolerance during the five month budget process. We are fortunate to employ a professional and dedicated group of department heads and staff who are committed to their craft and work many hours to perform their jobs at a level the community expects and deserves. The Village Board of Trustees performed its due diligence and provided guidance and leadership, always with the public trust in mind, and as usual conducted numerous meetings and contributed many hours deliberating on the key matters and making important choices. We look forward to a productive dialogue with the many residents who become involved in the budget process.

Respectfully submitted,



Stephen M. Pappalardo
Budget Officer



Marie Louise McClure
Village Treasurer

March 20, 2017

Honorable Jonathan I. Mark and Trustees
Village of Scarsdale
Westchester County
Scarsdale, New York

RE: FY 2017-2018 TENTATIVE VILLAGE BUDGET

Dear Mayor Mark and Trustees:

Pursuant to section 5-504 of the New York State General Municipal Law and in accordance with the New York State Village Law, the 2017-2018 Tentative Budget of the Village of Scarsdale was filed today and represents the tenth consecutive year where Village expenditures had to be restrained and our resources stretched to adequately keep pace with rising costs to maintain service levels. The 2017-2018 proposed budget maintains the level of services that residents have been accustomed to over the past decade. To do so required the Village Board to override the NYS property tax cap and consider a year-to-year increase in the tax levy of \$861,543, or 2.19%, for a total budget of \$56,432,806. The cap for 2017-2018 is set at 1.37%, which is comprised of a CPI increase of 0.22% and a growth factor of 1.15%. In dollars, the 1.37% cap would have allowed for a maximum year-to-year increase in spending of only \$516,436. While the 2017-2018 cap is greater than most in local government anticipated, the Board has understood from the 2016-2017 budget discussions that continued adherence to the cap is unsustainable, having also recognized that staying within the cap for 2016-2017 would likely adversely impact the levy increase for 2017-2018 and 2018-2019. The Village Board's decision to stay within the cap for 2015-2016 weighed heavily on two factors: one, the cap allowance was 2.68%, allowing for a year to year spending increase of over \$1M dollars; and two, the opportunity for residents to obtain a tax rebate from New York State pursuant to the Governor's Tax Freeze Program.

This is the sixth budget under the tax levy cap and the State continues to refuse to address the pleas of municipal officials to amend the cap

legislation, making it a hard 2% cap, while also providing the same advantages afforded school districts, specifically exemption of capital improvement projects and debt service payments from the cap calculation. In addition, the State continues to impose onerous unfunded mandates on local governments relative to: pension costs, which, although decreasing slightly in 2017-2018, have increased 96% over the previous seven years, currently at \$4,056,434; collective bargaining laws with labor unions including Police and Fire binding arbitration; and health insurance costs, which have increased 40% over the past three years, with the 2017-2018 budget expense at \$8,232,082. Additionally, new means for raising revenue for local governments have been rejected by NYS. These include: the reinstatement of unrestricted general revenue sharing funding referred to as Aid and Incentives for Municipalities (AIM) to statutorily required per capita levels (this previous funding source of over \$1,000,000 is budgeted at \$204,096 for 2017-2018); increases in annual CHIPS funding for critical road resurfacing; and, reform of Gross Receipts Tax statutes to increase the percentage of utility gross revenues provided municipalities from 1% to 3%, while incorporating cellular phone revenue in the calculation which the State itself already collects as do the Cities of Buffalo, Rochester and Yonkers. All of these dynamics create a very difficult situation for Scarsdale in our effort to remain an independent community capable of supporting our own vision of “quality of life”.

Additionally, the NYS property tax levy cap has severely limited the amount of revenue that can be raised by municipalities, while failing to address price and wage increases, and cost escalation for commodities, insurances and pension contributions. From 2008-2009, the adopted Village budgets have risen on average only 3.38% a year. The 2017-2018 tentative expenditures of \$56,432,806 represent a \$968,267 or 1.75% increase from the current year 2016-2017 adopted budget. Due to reductions or little growth in non-property tax revenues, including Village building permit fees, NYS state sales tax, mortgage tax and gross receipts tax, and the flatness of NYS aid along with the tremendous loss of interest income, a tax rate of approximately \$4.431370 per thousand dollars of assessed valuation is recommended. Compared to the \$4.256993 rate established in 2016-2017, this represents a 4.10% rate increase year to year. A Village homeowner whose home is assessed at the average Village-wide assessed value of \$1,505,000 would pay roughly \$6,770 in Village taxes in FY 2017-2018 representing a \$223 year-to-year increase. Village government taxes represent 18.29% of a Scarsdale homeowner's total

property tax bill. The School District taxes comprise the majority of the tax bill at 63.67%, with the County of Westchester accounting for the balance of 18.04%.

The combination of lack of growth in non-property tax revenues and failure of the State Legislature to provide options for local governments to increase them has forced an overreliance on the property tax. This overreliance on the property tax, in conjunction with State mandates and “non-controllable” expenses, such as debt service, property value updates, assessment appeals, health care, workers compensation, other insurances and pension costs, are factors that make it extremely difficult to operate the government and manage revenues and control expenditures. Thus, year-to-year tax rate increases are inevitable if the goal is to continue to provide existing levels of service.

It is important to emphasize that the total General Fund Budget for 2017-2018 will represent a ten year span (2008-2009 to 2017-2018) where the expenditures have only grown at an annual average of 3.38%. The increases and high costs for pension benefits, healthcare, wages and debt service cannot be sustained without reasonable increases in the Village non-property tax revenues, which are only increasing by \$610,061 or 3.81% in FY 2017-2018. Appropriations (gross expenditures and transfers) for the 2017-2018 fiscal year are projected to be \$56,432,806 compared to \$55,464,539 adopted in 2016-2017, representing an increase of \$968,267 or 1.75%. This increase is \$38,986 less than the 2016-2017 expenditure increase of \$1,007,253, or 2.58 % year-to-year. Minimizing the controllable expenses at this 1.75% level took a yeoman effort from the Village department heads, Budget Officer and Treasurer in light of the lack of non-property tax revenue growth. The use of fund balance strategy will be further explained later on in this message.

The budget identifies two major categories of expenditures, Departmental, representing the costs to operate the 14 Village departments, and Non-Departmental, which consists of three separate expense classifications – Human Services, Special Items, including employee benefits, and Transfers. Of the aforementioned \$968,267 in total expenditure increases, the Department expenditures accounted for \$702,805, or roughly 73%. The increases were primarily reflected in the collective bargaining unit negotiated wage and in-grade step increases for unionized personnel as well as certain operating expenses relative to information technology, parking, fuel, light and power, grounds maintenance and legal, property tax

assessment and auditing services. Departmental expenses for 2017-18 represent 52.5% of total General Fund budget expenses. Non-Departmental items increased a total \$265,462 representing 27% of the total budget increases of \$702,805. Decreases in the Non-Departmental items include a net of \$160,162 (2.25%) in transfers to the Library, Central Garage Internal Service Fund and Capital Budget, and an increase of \$871,000 (11.84%) for health insurance, offset by decreases in workers compensation and general liability insurance premiums and pension payments. Health Insurance alone accounts for 90% of the total budget increase of \$968,267. It should be noted that the General Fund pension contribution of \$4,056,434 for 2017-2018 is down \$143,000 from 2016-2017, but only because it increased by 96% in the seven years from FY 2010-2011 to FY 2016-2017. Over this seven year period, the Village pension contribution has grown in adopted budgets from \$2,139,424 to \$4,199,622. Pension costs are a burdensome obligation for the Village representing 14.71% of the payroll for general government employees and an even more astounding 23.2% of the Police and Fire payrolls. Future pension contributions and the management of the state pension fund are of great concern to the Village. The Village budget is largely driven by the expense of salaries, health care, pensions, debt service and other employee benefits which amount to approximately 73.9% of total expenditures. Summaries of budgets for all funds of the Village appear in Appendices A1, A2 and A3.

If the Board of Trustees adopts this tentative budget as filed, a homeowner in Scarsdale, with an average assessed home value of \$1,505,000 will pay approximately an additional \$223 in 2017-2018 for Village government services. As previously noted, the Village tax bill will account for approximately 18.29% of the total property taxes paid by a resident in Scarsdale during calendar year 2017, while the balance is projected to be approximately 18.04 % for the County and approximately 63.7% for the School District.

A public hearing on the Tentative Village Budget will be held at the regular Board of Trustees meeting on April 12, 2017, at 8:00 p.m. Pursuant to New York State Village Law, the Final Budget must be adopted by May 1, 2017.

BUDGET FORMAT

The Budget presentation has evolved over the years and was formatted and designed for the eventual introduction of performance-based measures that would be part of an employee performance program and a Village-wide Management System. In the last decade, the cumulative effect of small growth of expenditures, the essential freeze on the number of positions and the New York State property tax levy cap, now in its sixth year, is that the Village is straining to maintain its current level of services. Present workload, service requests and expectations necessitate a consistently high performance from all employees, with the overarching goal of this budget being to use the barest of resources with the maximum effort to maintain current departmental service levels. In short, nearly all efforts are concentrated in maintaining and delivering essential services to residents, such as police, fire, public works, recreation, building regulation, justice court, project management, assessment of property and the treatment and distribution of water. Support services are primarily focused on aiding the “line departments” and advancing the policy initiatives of the elected officials. The Village government cannot shrink any further and still be expected to maintain current service levels. Initiatives such as negotiation of performance measures, creating an online system for tracking progress, conducting monthly or quarterly meetings with department heads to discuss progress of performance and the integration of achieving performance goals with a management system that rewards the employee, require a level of management that cannot be implemented at this point. Everyone in the organization is a “hands-on” person, where all efforts are focused on maintaining the current level of services despite the decrease in the number of work years that has occurred in the last three decades. We are working more efficiently and using modern technology and equipment to operate both smarter and leaner.

The budget document was created to be easy to navigate and generally user friendly. Each departmental section includes a title page with quantitative and organizational data and certain milestones. Also included in the budget document are department summaries by expenditure category, number of positions, division and cost center expenditure breakdowns, prior year expenditure history, a debt service presentation and a benefit synopsis. The main funds are the General, Capital, Library, Central Maintenance Facility Internal Service, Water Enterprise and Pool Enterprise, which are presented separately in the document with a wide range of supplemental

information contained in the Appendices A-1 through A-23. (Leaf App.20 missing from budget book.)

OVERVIEW

1. Expenditures and Transfers

a) Personal Services salaries are the largest category of expense, representing 42.2% of total expenditures and include salaries of all full-time, part-time and temporary employees, overtime and longevity payments pursuant to employee contract agreements and policies. Salaries combined with employee fringe benefits account for approximately 69.7% of the entire budget. The total General Fund appropriation for salaries in the 2017-2018 tentative budget is \$23,839,143 representing an increase of \$682,481, or 2.9% from the current year, adopted amount of \$23,156,662.

Salaries throughout the budget document are shown at current rates and, if a collective bargaining unit has settled a contract, at the negotiated amount for 2017-2018. Six of the seven labor unions have settled contracts for the fiscal year 2017-2018, however negotiations with the Teamster Facilities/Trades unit were recently completed with a new contract approved by the Village Board at their March 14, 2017 meeting, too late for inclusion in this budget. In addition, the Uniformed Fire Fighters Association contract expires at the end of the current fiscal year on May 31, 2017, and as such, current salaries are carried over in the 2017-18 budget. A separate contingency line item in the 2017-2018 budget includes funds sufficient to cover the 2017-2018 cost of the new Teamster contract and a new UFFA contract, should one be settled during the 2017-18 fiscal year. Negotiations with the UFFA are expected to commence shortly. The Police Union (PBA), Civil Servants Employee Association (CSEA) Clerical and Technical and CSEA Library, Teamsters Public Works and Teamsters School Crossing Guards are all in effect for the 2017-2018 budget year. Non Union employee salaries are not decided for 2017-2018.

Wage increases in the tentative budget are in the approximate range of 2.50% for all local government employees, which is comparable to other Westchester municipalities. It is difficult to make salary comparisons with other local governments strictly based on wage settlements, as many other factors affect the costs for a community including magnitude of benefits,

work hours, number of holidays, the amount of contribution to health care, the quality of the work place, longevity payments and the number of sick and vacation days.

As previously mentioned, this budget contains a contingency to make the necessary transfers to various departments as settlements are reached and salaries adjusted. As in past years, every effort is made to fund a portion of these increased costs through prudent vacancy management.

The following is a summary of the current status of employee contracts:

<u>BARGAINING UNIT</u>	<u>EXPIRES</u>	<u>STATUS</u>
Teamsters (School Guards)	5/31/19	In Effect
Teamsters (Public Works)	5/31/20	In Effect
Teamster Trades	5/31/20	In Effect
UFFA (Firefighters)	5/31/17	In Effect
CSEA (Library Staff)	5/31/19	In Effect
CSEA (Clerical & Technical)	5/31/18	In Effect
PBA (Police Officers)	5/31/18	In Effect

In the 2017-2018 tentative all funds budget (excluding the Library whose staffing levels are determined by an independent Library Board), there is a total of 232.7 funded positions or FTE's (full time equivalents). The General Fund represents 215.5, of these positions, a decrease from the 223 budgeted in 1994. A five year presentation of full-time funded positions is shown in Appendix A-12.

b) **Minor equipment and other expenses** in the Departmental expenditures are budgeted at \$6,979,984 representing a year-to-year decrease of \$164,984. Included in this broad category of expense are small equipment items such as operational tools, as well as supplies, utilities, salt and sand for snow & ice control, maintenance of Village parks and playing fields, recreation costs, maintenance of buildings and equipment, solid waste disposal fees, leaf disposal costs, and other contractual services for assessment, auditing, legal and telecommunication services.

c) **Employee benefits** for most full-time Village personnel (excluding Water, Library, Pool and Central Maintenance) are accounted for in the General Fund Non-Departmental section of the budget document (pg. 72). Costs associated with health insurance, dental insurance and social security, have increased year to year while pension, workers

compensation, compensated absences, life and unemployment insurances have either decreased or remained flat. The most significant employee benefit increase is in health insurance premiums which rose 12% or \$871,432. This increase alone exceeds the total General Fund budget gap of \$861,543, and represents the single largest expense driver in the 2017-2018 budget and one that the Village does not control. Health Insurance for Village employees is provided through the NYS Health Insurance Program's Empire Plan or NYSHIP. NYSHIP is currently self-insured and managed by a third party administrator through the NYS Department of Civil Service. Plan benefits and rates are negotiated by NYS and its labor unions. The rates have been volatile over the years with double-digit increases not uncommon. Under the NYS Taylor law, health insurance benefits are considered a mandatory subject of collective bargaining, so the Village is not free to simply change health plans. The collective bargaining agreements in place contain language relative to comparability with the current Empire Plan. In order to offset these annual plan premium increases, the Village negotiates contributions from our six of our seven labor unions, as members of one unit do not receive health insurance benefits. Most unionized employees are paying between 5-15% of premium costs annually.

Health Insurance increases are offset in FY 17/18 by decreases in Workers Compensation and General Liability Insurance Premiums and Pension costs: Workers' compensation insurance premiums decreased \$111,613, or 14.5% and the amount of claims paid has improved. This positive trend is a direct result of the Village's revamped risk management program, involving working with our insurance carrier on enhanced employee safety training programs, accident investigation, and aggressive case management and employee discipline when warranted. We hope to see these efforts result in continued lower premium costs in the near future. General Liability Insurance expenses decreased \$168,000 or 21.5%, as the Village recently rebid the coverage at a lower premium cost and instituted additional risk management efforts to decrease exposure.

The pension contribution for 2017-2018 is \$4,056,434 and is the third consecutive year reduction. However, in the seven year period from FY 2010-2011 to FY 2016-2017 pension cost have increased by 96%, from \$2,139,424 to \$4,199,622. As stated, the budget amount for pension costs in the General Fund for 2017-2018 is \$4,056,434 and for all funds it is \$4,601,388. The employer contribution as a percentage of payroll is 14.7%

for the employee retirement system and 23.2% for the Police and Fire retirement system.

d) **Inter-fund items:** A total of \$6,978,422 in General Fund Transfers is identified in the FY17/18 budget with \$3,594,325 transferred to the Library Fund; \$1,884,097 to the Central Garage Internal Service Fund; \$1,340,000 to the Capital Fund and \$160,000 to the Library Capital Fund. These transfers represent a 2.25% decrease year-to-year. The \$3,594,325 General Fund transfer to the Library for 2017-2018 is decreased by \$196,219, or 5.2%, and makes up 98.6% of all Library revenues. This decrease is achieved through planned vacancy management by the Library Director as the Library transitions to a scaled-back temporary operation at Supply Field during the planned Library building construction. Additionally an application of \$33,000 in Library Fund Balance is also applied in the 2017-2018 budget. Should the Library addition and renovation construction project be delayed during FY17/18, the Library Fund has an adequate Fund Balance to provide for additional staff hours. The building improvements identified in the architect's July 2015 schematic design plan and subsequent modifications referred to as Option A-1, would increase the capacity of the Library to provide a broader range of rapidly evolving library services through multi-purpose community space, while maintaining popular traditional collections and programs. The total estimated cost of the Library Addition and Renovation Project is \$18,400,000 to be funded through \$9,900,000 in Village debt and \$7,500,000 in Library fund raising revenue. The Village Board authorized the issuance of up to \$9,900,000 in bonds at its December 13, 2016 meeting, with the Library's Fund Raising Campaign Committee having secured roughly \$2,250,000 as of last month. The Village bond authorization resolution requires the Library to secure the fund raising totals prior to any Village funding appropriations. The Library and Village are currently negotiating the architect's fees to proceed with the final project design, bid documents and contract administration services and a separate contractor to perform comprehensive construction management services. Construction is scheduled to commence in the spring/summer of 2018 with construction estimated at 24 months in duration. The project also requires temporarily relocating library services the Village-owned Supply Field Building during the estimated 24 months of construction. An additional \$150,000 transfer from the General Fund to the Library Capital Fund is included in the 2017-2018 budget to partially fund the temporary library design and construction work to build-out the second floor of Supply Field, estimated at \$725,000. A

separate Library Capital Fund was established in FY2014-2015 as the Library embarked on the aforementioned multi-year fund raising effort to upgrade and expand the Library facilities.

Embarking on a project of this magnitude necessitates the presence of a sufficient fund balance in the Library Fund to meet the demands of any resulting cost overruns and other unknown field conditions that may arise during construction. This, and the resulting maintenance costs of operating the larger facility, may place a greater burden on the Village to increase its contribution to the Library in the years ahead.

There is also a \$1,884,097 transfer to the \$3,216,527 Internal Service Fund, which is a \$10,507, or 0.69%, increase for the Village share of operating the Village Central Maintenance Facility. The negligible increase is mainly attributed to the reduction in the cost of fuel to operate the Village's fleet of vehicles. Approximately 38% or \$1,225,000 of all expenses at the Central Facility are charged to the Scarsdale School District, which reimburses the Village for performing their bus and fleet maintenance services, pursuant to a 25-year cooperative agreement between the two governments benefiting all Village taxpayers.

A General Fund transfer to the Capital Budget is recommended at \$1,340,000. This represents an increase of \$550,100 from the 2016-2017 adjusted appropriation of \$789,900. Based on the anticipated sale of the foreclosed property at 32 Ferncliff Road, the Village Board may be able to close the fiscal year with a gain from operations that will allow it to consider a supplemental appropriation during 2017-2018 through a General Fund transfer to the Capital Fund. This funding would likely be used for road resurfacing and the purchase of highway equipment. Including the transfer of General Fund cash, a variety of funding sources comprise the Capital Budget. These sources include; borrowing, use of Capital Fund balances, special reserves, grants, intra-agency transfers, current contributions, gifts and sewer rents, which, for 2017-2018, total \$7,051,500. Keep in mind that not all of this funding is secured, with the associated project often contingent on the receipt of a grant of the Village Board approving a borrowing. Of the \$3,737,000 in identified revenues derived from grants, \$1,912,000 have actually been awarded. The \$181,000 in special reserves, the use of Capital fund balance of \$486,000, the General Fund Transfer of \$1,340,000, and \$675,000 in Sewer Rent fees, will be available at the adoption of this budget. Capital improvements are discussed later in this message as is the Central Maintenance Facility.

e) **Debt service** for 2017-2018 includes appropriations for the payment of principal and interest on bonds and bans for various public improvements issued in 2002, 2011, 2012, 2014, 2015 and 2016. The Village will have approximately \$20.665 million in outstanding bonds in all funds which include original issues of \$1.5 million for the Supply Field Building; \$11.5 million for the Public Safety Building expansion (of which \$10.5 million was refunded in 2016); \$1.64 million for the South Fox Meadow Drainage Project; \$1.1 million for the property tax revaluation program; \$1.5 million for the Ardsley Road Pump Station; \$1.55M for the Freightway Garage, \$2 million for the Christie Place property acquisition; \$1.5M for the Popham Road Bridge Replacement Project; \$3.5 million for Fire Station #1; and, \$4.8 million for the Reeves Newsom Pump Station. The annual debt service payment for 2017-2018 is \$2,333,683, which is an increase of \$105,904, or 4.75%, from the 2016-2017 adopted budget. Debt service has grown from \$1,078,744 in 2009-2010 by \$1,254,939, which represents a 1.16% increase. The General Government Capital Plan recommends the borrowing of \$620,000 in 2017-2018 for; the Hutchinson River Drainage project (\$450,000), which will only move forward if Westchester County provides grant funding for the project and the City of New Rochelle and the Town of Eastchester provide local shares; and the Village's local share of the NYS grant for the Cayuga Pond Sheldrake River Flood Mitigation Project (\$170,000). Borrowing is also planned for the rehabilitation of the Heathcote Road Bridge (\$1,500,000). Over the next five years, borrowing is also identified for the rehabilitation of the Freightway Garage (\$1,430,000), Fire Stations #1 (emergency generator) & #3 (\$1,500,000), downtown meters (\$440,000) and fire apparatus (\$450,000). It is important to note that all projects identified in the Capital Plan do not make it to the funding phase and the Village Board will be careful not to overload the debt side of the ledger. The completed rehabilitation of the Reeves Newsom Pump Station at an estimated \$5,374,000 does not impact the General Fund debt service (Appendix A13), as the debt is fully supported through proceeds from the sale of water. The amount of Federal, State and County funding available in the next two years can have a positive impact and potentially offset the need to borrow. We have been more successful than other small governments in gaining these grants in recent years for stormwater (\$2,500,000 - South Fox Meadow and Sheldrake), transportation improvements (\$16,000,000 - Popham Road Bridge), environmental and historic preservation (\$780,000- Library Rain Gardens, Wayside Cottage and Train Station Building) and public safety (\$175,000 - Firefighter self-contained breathing apparatus). We will attempt to continue the proven successful strategy of using a blend

of taxes, grant funding and special district revenues to reduce the amount of necessary borrowing and to position the Village favorably for making future long-term capital decisions.

Approximately \$5.4 million of the existing outstanding debt of \$20.655 million is supported by revenues from the Water Enterprise Fund. As a result, only \$15.3 million of the outstanding debt is supported by the property tax. The Capital Budget and Plan through 2020-2021 is a conservative and prudent approach for managing municipal finances that has worked well for the Village over time and should be reviewed annually in terms of capital needs and the desire to maintain property tax stability. The Village Capital Plan and Aaa bond rating, the highest available to local governments, as last reviewed by Moody's in 2016, continue to face uncertainty due a number of variables. These include the policy in Albany to continue the existence of a 2% or less tax cap, as well as the effort to provide financial aid, grants and incentives for those municipalities that merge services and consolidate jurisdictions, provide for population diversity, housing integration and economic development creating new job opportunities. State grants may not be as accessible as in the past, since such actions would conflict with the Governor's efforts to reduce local aid, as well as the targeting of available State funds to financially at-risk communities identified as "distressed" by the State Comptroller. Such actions would have a very negative impact on Scarsdale and similarly situated communities. The continued receipt of County, State and Federal grants is critical for the Village government to remain independent and continue to exercise self-governance. The limited growth in our tax base, constraints on property tax levy increases, repercussions from unfriendly State and Federal policies and continued mandates from higher levels of government will all challenge the Village's effort to remain independent. In order to successfully manage this challenge, the Village must reconcile the demands for increased services from residents and the critical needs for the multi-million dollar capital improvements (roads, public safety building, library renovation and addition, sanitary and storm sewers, modern fire apparatus, modernization of our three fire stations, building improvements, recreation facility improvements and the acquisition of more open space) with the amount of development and growth to be tolerated in the Village and the level of property taxes that is acceptable to residents.

2. Revenues

The 2017-2018 revenue estimates from all sources other than real property taxes, including the application of fund balance, is \$17,135,324, an increase of approximately \$125,061 from the (\$17,010,263) adopted in 2016-2017. The imposition of the property tax levy cap makes non property tax revenue more critical in the overall revenue picture for the Village. The Village Board has agreed to apply a total of \$1,213,000 in fund balance in this budget to limit the growth of the tax rate increase. This application of surplus represents a year-to-year increase of \$190,000. The Mortgage tax revenue estimate has not changed from \$1,800,000, representing a 31% decline from the 2006-2007 amount of \$2.6 million. Estimated revenue from interest earnings for 2017-2018 assumes an approximate effective annual yield of less than ½ %, which is at least 275-300 basis points lower than the 3.25% achieved in 2007-08. This decrease impacts the tax rate for 2017-2018. The actual revenue from interest income in 2007-2008 was \$1,151,195 and we can only estimate a mere \$60,000, for 2017-2018, an astounding 94.8% decrease.

In 1991, Westchester County, as required by law, began distributing sales tax revenue to towns, villages, schools, and cities within Westchester County that either legally cannot, or have not, enacted their own sales tax. The Village has received roughly \$44.2 million from sales tax revenues from fiscal years 1994-2016. The expected revenue of \$2,490,000 in 2016-2017 is short of the adopted amount of \$2,500,000. The 2017-2018 budget projects sales tax revenues to remain at the current year budgeted figure of \$2,500,000.

Refer to Pages 79 - 81 for the detail of all General Fund revenues and to Appendix A21 (pie chart) for a percentage breakdown of revenue by major category.

3. Assessed Valuation

As of the March 20, 2017 filing date of this budget, the total 2016 taxable assessed valuation used in the calculation of the 2017 tax rate for the 2017-2018 budget is \$8,868,021,058. This represents a decrease of \$215,879,025 from the total taxable assessed value of \$9,083,900,083 pursuant to the filing of the 2016 Tentative Assessment Roll. The loss in value is a result of Board of Assessment Review (BAR) reductions of individual property assessments through the statutory grievance process totaling \$72,405,450. A total of 1103 grievances were filed of which 373

or 34% were granted reductions by the BAR. The balance of the total taxable assessed value reduction of \$143,473,575 is based on the 449 Small Claims Review (SCAR) filings of which 270 have been settled, and the likely settling of the 179 balance of SCARS. Also reflected in the reduction are certain certiorari (CERT) claims settled, and the potential settlement of some of the 141 pending CERTS. As such, the total taxable assessed value of \$8,868,021,058 is subject to change from these pending claims. The total 2015 taxable assessed value at the time the Village tax bills were issued in July was \$9,033,202,794. Should the 2016 value remain at \$8,868,021,058 for the 2017 Village tax bill, it would represent a decrease in total assessed value of \$165,181,736 or 1.86%.

It must be mentioned that the results of the Village's 2016 revaluation met with much consternation and many questions from Village homeowners. The 2014 revaluation, the first in Scarsdale in 45 years, also caused certain community backlash as is evidenced by the 950 grievances subsequently filed. Similar concerns regarding the 2016 revaluation persisted, however, as answers to certain questions regarding the details of the assessment work and methodology for determining the property assessments were not adequately addressed by the Village assessment vendor performing the revaluation. In addition, the NYS Office of Real Property Tax Services (ORPTS) issued an equalization rate on the 2016 revaluation of less than 100% of market value. Their analysis determined the Residential Assessment Ratio at 88.48 of market value and an overall equalization rate for all classes of property at 89.14. As a result the Village withheld the vendor's final contract payment and an additional fee for a presentation at a Village Board committee meeting on the matter.

The Village Board also considered a number of other options including seeking special legislation from NYS to allow for a three year phase-in of the tax increases for homeowners severely impacted by large assessment increases. After a number of discussions with our NYS elected representatives and a public meeting on the matter, the Village Board did not pursue the legislation over the concern of spreading any tax benefits realized by certain property owners to the rest of the taxpayers, and the elimination of 50% of the homeowners who could potentially benefit from the legislation based on its STAR income eligibility requirement. The Village engaged an expert consultant to undertake an independent informal review of the aforementioned ORPTS equalization rate which resulted in a determination that filing a formal challenge of the rate with the NYS Tax

Commission would not be beneficial. Public requests that the Board void the 2016 revaluation and reinstate the 2015 final assessment roll were also researched and considered. Based on the Board's lack of statutory authority to void the 2016 Assessment Roll once filed, as well as concerns over the lack of due process to file a grievance afforded to those residents who would be negatively affected if the 2015 roll were reinstated, no official action in this regard was taken.

The Village has invested over \$1,350,000 in updating and defending the new assessed values since 2014 which had not been updated previously since 1969. The Village Board undertook this expensive, complex, time consuming, controversial and often confrontational project in the interest of improving fairness and equity in our property tax system. This is a major commitment that requires constant diligence on the part of the Assessor's Department to maintain an accurate inventory of property characteristics and current values based on market conditions. It also requires ongoing and periodic Village-wide updates of all of the assessments, as warranted by ever-changing market conditions.

To this point the Village Manager has recommended that the Village Board engage a professional management consulting firm to perform an independent comprehensive review of the previous revaluations and provide recommendations for how best to handle moving forward. This process would include interviews with local stakeholders as well as public officials in similarly situated communities who have successfully performed community-wide revaluations, as well as the periodic updates required to maintain the values at as close to 100% of market as possible. As important, the study would include an analysis of the current state of operations and capabilities in the Assessor's Department. The main factors for this recommendation are the lack of time and resources available to staff to undertake the comprehensive study envisioned; the skepticism such a staff generated study would invoke under the current environment; and the ability of a professional management consulting firm to elicit candid information from staff in a confidential manner and utilize their training and expertise in best management practices to produce meaningful results. The goal of this study is to identify an acceptable and successful process for Scarsdale to perform the periodic revaluations necessary to protect our investment, as well as to provide implementable recommendations for Assessor Department changes necessary to coordinate and manage future revaluations in addition to all other departmental functions. The Village Board tabled the agenda item to hire the consultant and recently met with

representatives of the firm at a public meeting to discuss their proposal. Action on this item is expected in the short term.

4. Application of Surplus

The 2017-2018 Tentative Budget recommends the application of \$1,213,000 of General Fund balance as a tax relief measure. It is estimated there will be an adequate assigned and unassigned fund balance in the General Fund as of May 31, 2017, after the application of the \$1,213,000. The Financial Management policy of the Village has been to maintain a fund balance that is approximately 10% to 15% of General Fund expenditure levels. This projected amount of Fund Balance is central to maintaining the Village's Aaa bond rating and to address any unplanned or emergency situations such as unbudgeted infrastructure repairs, severe storm related activity, etc. The audited unassigned fund balance as of May 31, 2016 was \$8.06 million. In 2016, Moody's Investor's Service reaffirmed the Village's Aaa debt rating, referencing the "Village's formal policy of maintaining this balance at 10% - 15% of budgeted expenditures for the ensuing fiscal year." The level of an entity's fund balance is a key element in the rating agency's analyses. Additionally, in the other Village budgets (e.g., Pool, Capital and Library), an application of surplus is often utilized to avoid further tax or fee increases. For 2017-2018, fund balances were used in the Central Garage and Capital Funds. In the Library Fund, the projected available fund balance at the beginning of 2016-2017 is estimated at \$700,000. As mentioned previously, the Library fund balance will be used to support any cost overruns for the planned addition and renovation of the Library building. We will continue to evaluate the various service demands and the desire for limited tax rate increases in relationship to maintaining adequate fund balances for each of the operating funds.

BUDGET HIGHLIGHTS

Personnel Issues

The 2017-2018 Tentative Budget provides funds for 215.5 positions in the General Fund. The challenge is to continue to provide the current level of services as demands continue to rise. Because of the need to manage limited budget resources, the strategy of delaying the filling of any vacant positions occurring during the fiscal year will be carried forward in 2017-2018, when appropriate. The tentative budget does not reflect any salary adjustments for non-union employees, which have recently been

addressed in the resolution adopting the final budget in April. This group had salaries frozen in 2009-2010 and at mid-year in December 2009, the Village Board provided a 2% increase which was the equivalent of 1% in real dollars. A 2% increase was granted in each of the 2010-2011; 2011-2012; 2012-2013; 2013-2014, 2014-2015, 2015-2016 and 2016-2017 fiscal years. Thus, in the last eight years this employee group received salary increases averaging 1.87% per year. Five Village bargaining units; PBA, UFFA, CSEA Clerical/Technical, Public Works Teamsters and the CSEA Library were asked in 2009 to either take a 0% salary increase for the year or give back increases already negotiated in collective bargaining agreements. Of the above five bargaining units, the CSEA Library, Firefighters and CSEA Village Hall Employees were not responsive. The Police Union (PBA) agreed to defer the increase for a year, and, subsequently, agreed to a 1.87% increase for that year. The Public Work's Teamsters Union agreed to a 2.5% give back in fiscal year 2010-2011 with a stipulation that any unit member layoffs could not occur until June 1, 2012. The status of each bargaining unit for 2017-2018 is provided on page 7 of this message.

Programs

The Human Services Budget for 2017-2018 consists of the Scarsdale Family Counseling Services (SFCS) Youth and Senior Programs totaling \$284,000. This includes the continuation of the Scarsdale Recreation Department providing certain senior programs, primarily day trips, previously provided by SFCS up until last year. SFCS's Senior Program costs to the Village are increasing \$2,148 for a total of \$46,800. The SFCS Youth Services Project is budgeted at \$237,210 a \$1,975 increase year-to-year. This program is also financially supported by the School District. Longstanding funding for the joint Village/School Scarsdale Teen Center has been eliminated by the Village Board from the 2017-2018 Tentative Budget. Issues concerning the long-term financial viability, participation and effectiveness of the Teen Center facility and programs were discussed publically by the Village Board both independently and jointly with the School Board prior to making this decision. The School Board's Tentative Budget also eliminates the Teen Center funding which had totaled \$152,500, split \$87,500 and \$65,000 from the Village and School District respectively. The Village has reallocated the \$87,500 in the 2017-2018 budget through a \$20,000 increase in the Recreation Department budget in anticipation of the Department picking up some of the Teen Center

programs, with the \$67,500 balance added to the General Fund transfer to Capital for road resurfacing.

The balance of the Human Services funding continues the enduring appropriation of \$10,500 to fund a part-time coordinator's position for the Scarsdale Meals on Wheels Program, and \$74,480 to support the Scarsdale Volunteer Ambulance Corps (SVAC). The amount includes an ambulance lease, fuel, utilities and oxygen cylinder rental costs. The Village also provides in-kind support to SVAC including snow removal, landscaping, trash removal at SVAC's headquarters, and minor mechanical and maintenance repairs to the ambulances.

Capital Improvements

The Village has the responsibility to maintain the community's infrastructure which currently carries a fixed asset value of \$63,000,000. The Village cannot rely on taxing itself to maintain its infrastructure and it is critical that Federal, State and County grants continue to be available. It is important to the effort of maintaining a multi-million dollar infrastructure portfolio to explore various approaches to secure adequate revenues to fund our capital needs which could include pay-as-you-go practices, special taxing districts, designation of reserves, use of dedicated revenues, gifts, borrowing and grants. In the past ten years the Village has aggressively sought and received approximately \$22,000,000 in grants which alleviated the payment burden on the local tax rate. An additional budget strategy aimed at minimizing annual tax rate increases is to adopt an annual capital budget with funding for certain projects contingent on the transfer of additional cash from the General Fund balance, if available and prudent, after the final audit closeout for the current fiscal year. In 2016-2017, a total of \$789,900 was transferred to the Capital Budget from the General Fund balance, however, upon the completion of the annual General Fund audit for 2015-2016, an additional \$3,575,000 was assigned for important capital projects. This strategy reduced the upfront capital transfer expense serving to lower the tax rate at time of budget adoption, while ultimately providing the necessary funding to perform the needed capital improvement projects. For 2017-2018, a total of \$600,000 for road resurfacing (\$500,000) and Highway equipment (\$100,000), was deferred from the \$1,340,000 General Fund transfer to the Capital Budget. This necessary capital work and purchases were strategically deferred as a tax rate mitigation measure, with the potential for funds to be reallocated from the General Fund balance upon completion of the 2016-2017 year-

end audit and the sale of the foreclosed property at 32 Ferncliff Road to pay for these items.

Improvements to the Village's basic infrastructure, including; streets, storm drains, sanitary sewers, buildings and parks proposed for 2017-2018 are important for maintaining a high quality of life in the community. Deferring or underfunding essential projects will have a combination of near and long-term adverse impacts. Annual project deferments due to financial realities are inevitable, but not to the extent that they result in long term physical and financial harm to the community. Major infrastructure projects to be completed or initiated in 2017-2018 are: Sheldrake River Storm Drainage Improvements (NYS grant); Crane Berkeley Pond Improvements (Special Improvement District); Hutchinson River Flood Mitigation (NYS & Westchester County grants); Heathcote Road Bridge Rehabilitation; Fire Station #1 Rehabilitation; LED Street Light Replacement Program; and Sanitary Sewer Evaluation Study.

FEES AND CHARGES

Certain programs that target smaller segments of residents are supported by user fees rather than the general property tax. The Village staff analyzed operating costs, dates of previous increases and completed comparative surveys of other municipalities and determined that most existing fees would not require rate adjustments for 2017-2018. Fees that were modified include Building Department Fuel Oil System Removal/Installation permits, Right-of-Way License Agreements, and Freightway Garage Non-Resident Parking Permit Fees. The semi-annual and annual non-resident parking permit fees were increased \$70, and \$100 respectively, to \$740 and \$1,400 respectively. These increases allowed the Village to stay competitive with neighboring municipal commuter permit fees and to reflect the added convenience of accessing the inbound Metro North platform from the Freightway Open Lot via the new ramp installed as part of the Popham Road Bridge Replacement project. New fees to cover the Village expense to purchase food scrap compost kits and biodegradable liner bags, were also added to the Fee Schedule to support the new Village Food Scrap Composting program, the first of its kind in Westchester County.

Water Rate

The Village of Scarsdale receives all potable water from the New York City Water Supply System as a member of the Westchester County Water District #1, along with the cities of Mount Vernon, Yonkers and White Plains. Through Scarsdale's participation in this County District, Village residents pay a County water tax which is added to their annual County property tax bill. Additional water is purchased directly from NYC through a connection to the Catskill Aqueduct on Ardsley Road in Greenburgh. The Village of Scarsdale also provides potable water under a separate agreement to residents and businesses in the Town of Eastchester through a district created for that purpose, identified as the Eastchester Water District #1 (EWD1). In addition, the Village provides potable water to 61 individual property owners in the contiguous communities of the Town of Mamaroneck, Town of Greenburgh and City of New Rochelle.

Over the past decade, the Village completed major capital improvements and necessary upgrades to our two pumping stations, Ardsley Road and Reeves Newsome, as well as having settled a 20-year legal dispute with the New York City Water Board over their methodology of determining the excess water rate. In order to ramp up for the anticipated expense of these items, the Village increased the water rates accordingly while deferring certain capital work, such as cement lining of our aging 97-mile pipeline system, replacing water valves and improving our leak detection program. \$3.1M of the \$9.5M total cost of the improvements to the pump stations and the entire \$3.4M cost of the New York City water rate settlement in 2006 were funded through the planned use of fund balance. As such the fund balance in the Water Fund is now reduced to a point where annual rate increases will be necessary over the next several years. This will allow us to make the necessary debt service payments on the capital improvements while restoring an adequate unassigned fund balance to support the Water Fund. As such a five-year water rate plan, from 2016-17 through 2020-2021 was developed pursuant to the above to support the Water Fund Capital Program as well as pay the New York City Department of Environmental Protection's (NYCDEP) premium charge for excess water, and implement the New York State Department of Environmental Conservation's (NYSDEC) water conservation efforts in the upstate watershed. In FY 2016-2017, the base water rate increased from \$2.05 per unit to \$2.50 per unit of water with an additional \$0.35 per unit increase in 2017-2018 resulting in a 2017-2018 base rate fee of \$2.85. A unit of water is equal to 100 cubic ft. or roughly 749 gallons. The

excess water rate multiplier of 3.5X the base rate results in an excess rate of \$9.98 per unit. The excess rate threshold for resident accounts is 50 units of water per quarter, or 37,450 gallons; for monthly accounts it is 500 units per month, or 374,500 gallons. Monthly accounts are generally for commercial buildings and large multifamily buildings, most of which are located in Eastchester. The 2017-2018 base rate for monthly accounts is \$3.91 per unit of water.

The current 2016-2017 resident base rate of \$2.50 per unit of water is the second lowest in Westchester County, with the proposed 2017-2018 rate of \$2.85 per unit within the bottom 10%. Over the past eight years, the rate has increased four times, so the recommended and necessary rate increases are justified.

The sewage use fee, also known as the sewer rent fee, remained unchanged at \$.65 per unit of water. A certain percentage of potable water is utilized as waste water in the toilet, shower, sink and other basins, and, as such, drains to the Village sanitary sewer system. The Village's sewer system consists of 85 miles of sanitary sewer pipes installed primarily in the 1920's and 1930's, requiring an increasing amount of upgrades, maintenance and repairs as the system continues to age. This work includes cleaning sewer lines of obstructions and televising to inspect for structural integrity, cracks, tree root infiltration and other problems. The Village has traditionally spent over \$400,000 annually in operating and capital expenses to maintain and improve the sanitary sewer system in compliance with Federal, NYS and Westchester County regulations. A primary concern of the regulatory agencies is the inflow and infiltration, or so-called I&I, of stormwater entering the sanitary sewage system as well as sanitary sewage entering the storm sewer system which discharges directly to the Bronx, Hutchinson, Mamaroneck and Sheldrake Rivers. For many years previously and continuing today, the Village has been party to certain compliance agreements with Federal and NYS regulatory agencies to reduce and eliminate Inflow and Infiltration (I&I). The Village is required, as a licensed New York State Department of Environmental Conservation (NYSDEC) municipal separate storm sewer system (MS4), to report, correct and assure that storm water from the Village does not contain contaminants prior to entering navigable waters of the United States. The Village is currently under compliance agreements with the NYS Attorney General's Office to reduce certain identified pollutants entering the Bronx River. A similar agreement with the Federal Environmental Protection Agency for both the Bronx and Hutchinson Rivers was lifted this year after the Village took the necessary steps to comply.

More recently, the County of Westchester pursuant to a NYSDEC order-on-consent for overflow sewage discharges and excess nitrogen content at four County-Owned treatment plants along the Long Island Sound, has sought inter-municipal agreements (IMA) with eleven lower Westchester municipalities, including Scarsdale. The proposed IMA would require reduction in I&I from our municipally owned sanitary sewer collection system, which is reportedly contributing to the aforementioned problems at the treatment plants during rain events, as stormwater may be finding a way to enter the sanitary sewer system.

In furtherance of this concern, the County conducted a sewer flow analysis in the eleven municipalities in 2012 to determine compliance with the Westchester County Sewer Act's 150 gallon daily per capita sewage flow rate limit. The analysis revealed that all communities were exceeding the limit. The negotiations with the County have focused on these violations and the County's request that the municipalities conduct Sanitary Sewer Evaluation Studies (SSES) of our collection systems and prepare and implement Capacity Management Operation Maintenance (CMOM) programs identifying associated repair/operational protocols. The County is also seeking municipal legislation for mandatory point-of-sale homeowner inspection and replacement of the privately owned sanitary sewer laterals, as well as a commitment from the municipalities to perform the identified infrastructure improvements acknowledged in the SSES. Ultimately the Village did not believe it was in our best interest to execute an IMA with the County, however we do recognize our obligation to comply with the County Sewer Act and to perform the appropriate analysis of our sewer system.

In addition, in August 2015, a citizen group entitled Connecticut Fund for the Environment, aka Save the Sound, commenced a law suit in Federal Court naming the County of Westchester and the aforementioned eleven municipalities, including Scarsdale, who discharge to one or more of the aforementioned County Sewer Districts, for alleged violations of the Clean Water Act resulting from alleged discharges of pollution to the Long Island Sound from I&I during certain rain events. The municipalities, with the exception of the County, created a joint defense group and engaged attorneys to assist with the defense. The case continues as the municipalities are engaged at various stages of conducting their SSES to locate system problems with I&I. The Village recently completed a Request for Proposal process to hire an engineering firm to perform the SSES for the Mamaroneck Valley Sewer District and

we anticipate recommending an award to the Village Board in March/April. The cost of the study is roughly \$700,000-\$800,000, funds of which are available in the Capital Budget over the next two fiscal years through the sewer rent fee. Ultimately the remediation costs will be several million dollars which the Village believes should be funded through the County's Sewer District tax as opposed to the Village property tax or sewer rent fees. Further discussions between the municipalities and the County in this regard are anticipated.

Sewer Rent Fee

Whether we are successful in our efforts for the County to fund the necessary sewer improvements, these unfunded clean water mandates from the Federal, State and County governments will likely cost the Village millions of dollars over the next decade. NYS and Federal grants are limited and extremely competitive. Recognizing the necessity of providing a dedicated funding source for this sewer work, the Village Board of Trustees adopted a local law pursuant to Article 14F section 452 of the NYS General Municipal Law, establishing a new sewer use fee in March 2013. Considering the aforementioned SSES, CMOM and future repair work, the Village Board of Trustees instituted the sewer rate which is now \$0.65 per unit of water use. The fee will remain the same for 2017-2018. This fee is assessed to all Village Water System quarterly residential (5,400) and monthly commercial (200) accounts, including tax exempt properties. Based on the residential average annual water usage of 200 units, homeowners would pay roughly \$130.00 or \$32.50 per quarter. Based on the commercial annual average usage of 1200 units, commercial entities would pay roughly \$780.00 for FY 17/18. Using the four year average water use, the number of accounts, and the first three years of sewer fee revenue, the total estimated annual sewer rent revenue reflective of the proposed rate increase is \$675,000. As previously written, this anticipated revenue will help fund the preparation of the SSES and CMOM programs, while continuing our annual maintenance program at a basic level.

The Village-wide Fees and Charges Schedule was approved by resolution of the Village Board on February 28, 2017.

Westchester County Water District #1

As mandated by the Federal Government the County Water District, #1, which includes Scarsdale, White Plains, Mt. Vernon and Yonkers, must make major and costly improvements to further disinfect drinking water. In accordance with the Federal Safe Drinking Water Act (SDWA), the District is required to reduce the amount of bacteria and microorganisms in the water, particularly cryptosporidium, through the use of ultraviolet (UV) treatments. As the County of Westchester, representing the District, failed to meet the Federal Environmental Protection Agency's (EPA) compliance deadlines, the County was placed under an EPA consent order, fined in excess of \$1,000,000 and placed on a prescribed schedule to complete the work. At this time the Federal Environmental Protection Agency and the New York State Health Department are only requiring that the disinfectant requirement of the mandate be met, but in the next decade the full treatment of water may be required and the construction of a water filtration treatment plant at an estimated cost of \$40,000,000 to \$80,000,000 would have to be considered. In accordance with the consent order, the EPA approved the County Water District #1 plan to meet the SDWA rule in 2015 by constructing two ultraviolet treatment plants in White Plains along the Bronx-Kensico pipeline. The first plant is located at Orchard Street in White Plains and will disinfect water going to the Orchard Street Pump Station in White Plains, and the second plant constructed on Central Avenue in White Plains and will treat water going to the White Plains Central Avenue Pump Station, Scarsdale's Reeves Newsom Pump Station, and the Yonkers Pump Station. Construction at both plants is ongoing with the Orchard Street plant expected to be completed and operational in spring/summer 2017 and the Central Avenue plant operational in early 2018. Project costs are budgeted at \$10,500,000 which will be divided among the taxpayers of the District. Once operational, the ultraviolet plants will provide an enhanced level of water quality to Water District #1 customers. In the next decade if full treatment is required, the plan is to connect the New York City owned Eastview Pumping Station via the Kensico-Bronx pipeline, which serves County Water District #1 and the Village of Scarsdale.

Recreation Fees

The Recreation Department staff reviewed fees for over 150 programs relative to operating costs, enrollment, competitiveness and comparisons with comparable programs in other municipalities and private programs.

Fees dealing with a number of programs, including day, soccer and sport camps, Independent Sport Organization (ISO) tournaments, youth sports, and pool permits were minimally increased.

The Advisory Council on Parks and Recreation and the Village Board continue to review the Recreation fees to maintain fairness, equity and the proper balance between user fees and property tax revenues to finance programs. For 2017-2018 program user fees represent 68% of departmental operating expenses. The existing policy of endeavoring to maintain a proper balance relative to open enrollment recreation programs that encourage participation without a program fee versus competitive programs with fees continues to be monitored and evaluated. That being the case, based on the overreliance, burden and pressures on the use of property taxes as a revenue source, which is well documented throughout this budget message, the trend toward greater dependence on utilizing program user fees to subsidizing the Recreation Department operating budget will likely continue.

CAPITAL PLAN FOR 2017-2018

The Village 2017-2018 Capital Budget and Plan is funded through a number of sources: (i) current year General Fund Contribution is \$1,340,000; (ii) sanitary sewer rent charges of \$675,000; Cable PEG access fees of \$50,000; (iv) use of Capital fund balance of \$486,000 (v) grants of \$3,737,000; (vi) gifts and donations of \$12,500; and (vii) borrowing of \$620,000. Numerous hours and eight drafts have been prepared in order to arrive at the recommended final Capital Budget and Plan. Capital projects funded through the \$1,340,000 General Fund transfer include: Fire Pumper - \$160,000 representing the third installment of a \$600,000 apparatus to replace an older truck beyond its useful life; first installment of \$300,000 toward new \$1,200,000 combination ladder/pumper Fire truck referred to as a "Quint"; Highway Equipment and Vehicles - \$150,000; Police Vehicles and Equipment - \$53,000; Information Technology and Recreation Equipment and Software - \$95,000; Various Building Rehabilitation work both interior and exterior - \$187,000; Road Repaving and Curbing - \$187,500; Village Hall Office Equipment - \$35,000; and Various Studies, Building Maintenance and Trees - \$160,000. Additionally, the budget includes a \$160,000 transfer to the Library Capital Fund for annual upgrades to the Westlynx System (\$10,000) and the Village Share of the construction of the Supply Field Building (\$150,000).

The use of Sanitary Sewer rent of \$675,000 includes the previously mentioned Sanitary Sewer Evaluation Study and other necessary repair and maintenance work. These sewer fees are collected as part of potable water bills and, per NYS statutory requirements, can only be used toward sewer related work.

Attention should be given to the projects listed with a source of funding under Category #2, - Borrowing, since these expenditures will have an impact on the Village's long term debt obligation and future tax rates as previously discussed. In preparation of the 2017-2018 budget, a five - year capital debt service pro-forma was prepared. In addition to General Fund tax supported projects, the pro-forma included certain Water Fund capital projects, the debt for which, will be paid through water user fees. The analysis also includes a \$9,900,000 Village contribution to the Library Board's proposed \$18,400,000 addition and renovation of the Library building. The capital borrowing plan for 2017-2018, identified in the pro-forma, totals \$620,000, which includes \$450,000 for the Hutchinson River Drainage project, and \$170,000 representing the Village cash share of a \$1,400,000 NYS Grant for Sheldrake/Cayuga Pond Flood Mitigation Project. The Village is also contributing in-kind services to meet the local share requirements of the grant.

Debt service payments for any bond issuance during 2017-2018 will not commence until 2018-2019. Accordingly, 2017-2018 debt service payments for current outstanding debt supporting the capital plan, will increase by \$105,904 to \$2,333,683. The primary reason for the increase was the retirement of the Bond Anticipation Note for the Property Tax Revaluation project. Over the past seven years, annual appropriations for debt service supporting the Village's infrastructure investments have increased \$1,254,939, or 116%, from \$1,078,744 in 2009-2010 to \$2,333,683 in 2017- 2018. Whenever possible, the strategy used in the Capital Plan and Budget is to time new obligations in the debt schedule when payments of old obligations are retired. The Village's debt service should remain steady over the next year or two based on the favorable interest rates received for the Fire Station #1 project and the modest borrowing plans until the existing annual debt service payments begin to trend favorably in 2018-2019. Debt Service related to the Library Capital Project would be introduced at about this time to minimize the impact on the tax rate.

Pages 98-113 of the budget document provide the preliminary plan for various capital projects. The overall recommended 2017-2018 Capital Budget totals \$7,051,500 of which \$5,009,000 is funded, including \$620,000 in planned borrowing and \$1,912,000 in secured grants.

The Capital Budget and Plan provides a comprehensive roadmap for the necessary short-and long-term major investments in the Village's infrastructure. Adopting the budget and plan is not a final commitment by the Board of Trustees for any of the projects listed. In many cases legislative approvals for borrowing are needed, public works contracts must be awarded and grant applications have to be approved and awarded.

Library Capital Plan 2017-2018

The Library Board created a strategic plan in 2012. As part of the development of that plan, the Library Board, with professional assistance from a consultant, conducted six focus groups, holding public meetings and soliciting and receiving roughly 300 surveys, comments and general feedback from Village residents. After the strategic plan was approved by the Library Board, the Library moved to create a master plan to address the needs identified in the strategic plan. The June 2013 Master Plan Report identifies comprehensive alterations and additions to the Library. In furtherance of the Master Plan Library building recommendations, the Library Board, pursuant to a comprehensive request for proposal process, engaged the Manhattan-based architectural firm of Dattner Architects. Dattner completed a schematic design report in July 2015 identifying a \$19,500,000 Library addition and alteration project with construction costs estimated at \$16,500,000. The building improvements identified in the schematic design plan would increase the capacity of the Library to provide a broader range of rapidly evolving library services through multi-purpose community space, while also maintaining popular traditional collections and programs.

Subsequent to a number of public meetings, presentations, and discussions over much of 2016, most of which focused on the Village's financial contribution toward the Library building project, the Architect and Library Building Committee value engineered the original schematic design, reducing the total project cost to \$18,400,000 and construction cost to \$15,700,000. The Village Board approved a bond authorization resolution for \$9,900,000 at its December 13, 2016 meeting as its funding

contribution to the project with the \$7,500,000 balance to be realized through the Library's fund raising efforts.

A 2017-2018 General Fund transfer to the Library Fund capital of \$150,000 is included towards the Village share of the renovation of the Supply Field building to house a scaled-down temporary library during the two year construction period. Other than a \$10,000 Westlynx computer item, the 2017-2018 Library Capital Budget is solely comprised of the building project and includes funding from three separate sources; public gifts/donations, Library Fund balance, and the aforementioned Village General Fund contribution. The Library has been working with Plan A Development Firm to lead the fund raising activities for the implementation of the plan and they have raised over \$2,000,000 to date with a number of large pledges also proffered.

SUMMARY REMARKS

The tentative budget filed today has been carefully prepared involving many hours of input from Department Heads and the Village Board. The overarching objectives were to: control the growth of expenditures; investigate cost effective methods to provide services; develop productivity improvements; obtain revenues from non-property tax sources, i.e. gifts, grants, user fees and reserves; and, to judiciously address the Village's future capital needs and manage debt obligations. The overall operating goal in 2017-2018 is to continue to provide the current levels of service and address as much as possible the Village's capital needs. The 2017-2018 budget is the sixth budget under the constraint of the property tax cap and although the Village was successful in staying within the cap for two of those years, compliance in future years will be more difficult.

Completion of this budget would not have been possible without the professionalism, tireless work and knowledge of Village Treasurer, Mary Lou McClure, who was instrumental in the development of every aspect of this budget and devoted many hours in conducting analyses and preparing and producing the budget document. She deserves recognition for her dedicated service. Also recognized are the Village Manager's staff consisting of Deputy Village Manager Rob Cole, Assistant Village Manager, Ingrid Richards, and Assistant to the Village Manager, Joshua Ringel. All three have fewer than two years on the job in Scarsdale, yet completed significant budgetary tasks, including the Capital Budget, Fees and Charges Schedule, budget narratives and preparation of meeting

documents for multi-media presentations. Their work was performed in exemplary fashion and with aplomb. Thanks and recognition are also extended to the Village Department Heads, who have displayed great understanding and tolerance during the five month budget process. We are fortunate to employ a professional and dedicated group of department heads and staff who are committed to their craft and work many hours to perform their jobs at a level the community expects and deserves. The Village Board of Trustees performed its due diligence and provided guidance and leadership, always with the public trust in mind, and as usual conducted numerous meetings and contributed many hours deliberating on the key matters and making important choices. We look forward to a productive dialogue with the many residents who become involved in the budget process.

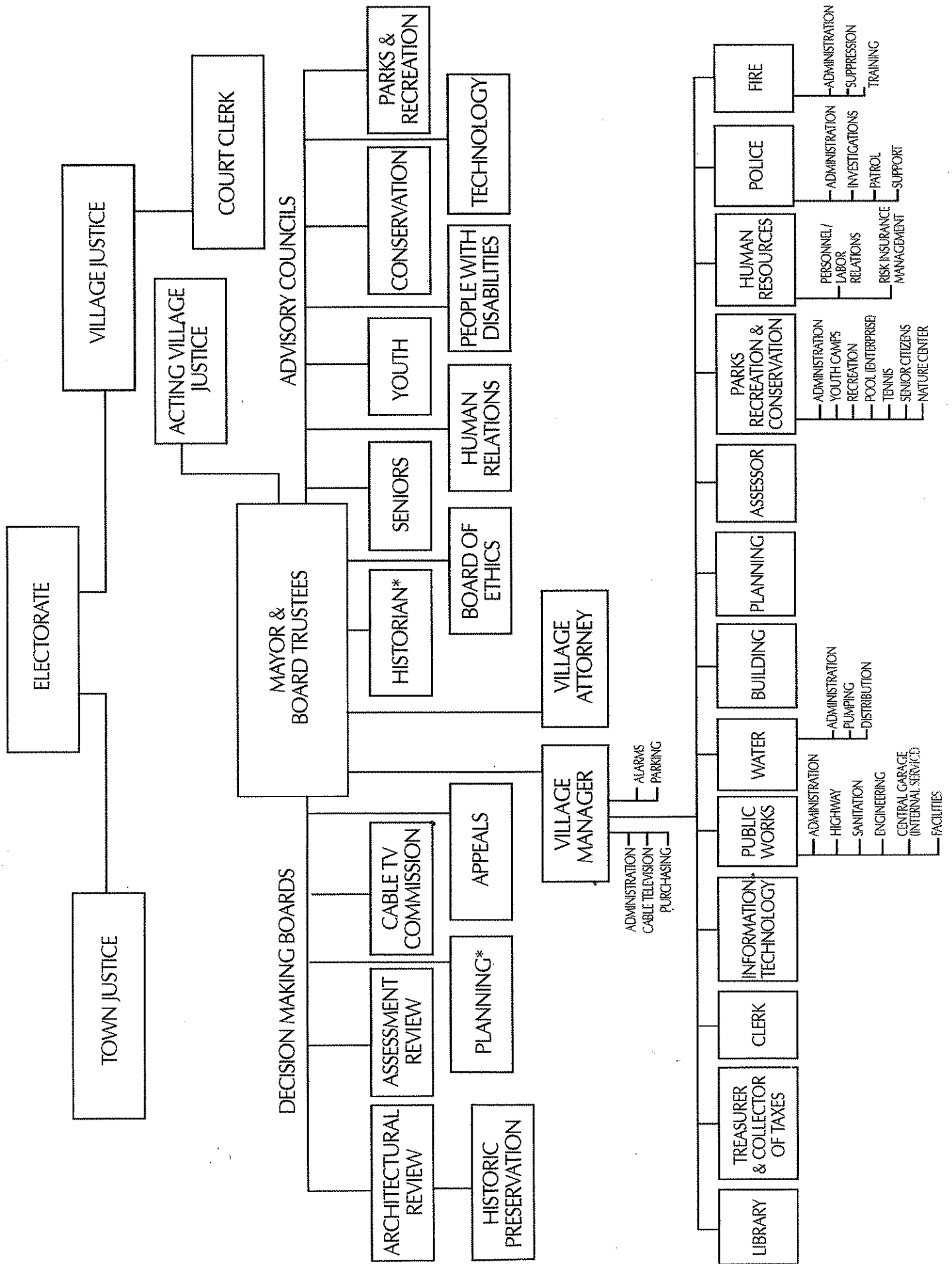
Respectfully submitted,



Stephen M. Pappalardo
Budget Officer



Marie Louise McClure
Village Treasurer



ADMINISTRATIVE CHART

**VILLAGE OF SCARSDALE
2017-18 BUDGET**

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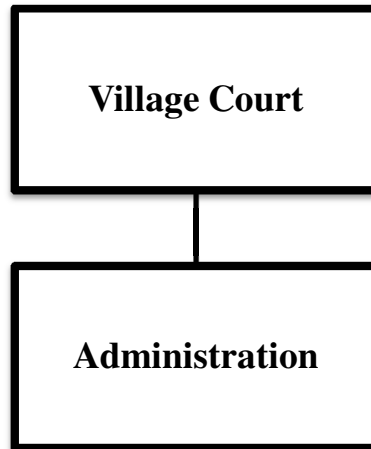
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GENERAL FUND

FY 2017 - 2018

VILLAGE COURT

FY 2017 - 2018



The Village Justice Court provides a forum through which citizens may seek redress while offering fair treatment to all individuals who come into the judicial process. The Court at all times conducts itself in a professional and courteous manner. The Village Court has jurisdiction over crimes committed within Scarsdale – partial jurisdiction for felonies and complete jurisdiction over misdemeanors, traffic, parking and Village Code Violations. The Court also has jurisdiction over civil actions (including small claims) up to \$3,000, or to \$5,000 when transferred from County or Supreme Court, and all Summary Proceedings (landlord-tenant actions) without limit. When non-English speaking litigants come into the Village Court, certified Court interpreters are supplied. During the year the Court used a Spanish translator. In fiscal year 2015-2016, the Court collected fines and fees totaling \$1,181,389.30: \$712,778 from parking fines, \$21,275 from Village Code violations and \$462,582 from criminal and VTL fines. Under New York State Finance Law §99a, \$943,735 was returned to the Village by the State Comptroller’s office, \$10,778 went to Westchester County and the state kept the balance. The Court handled 1,066 criminal cases of which 169 were felonies, 17 civil and small claims cases and 1791 trials. There was two (2) bench trial during the year.

Department Summary

General Fund Village Court	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	446,315	493,675	483,150	444,613	447,606
Department Total	446,315	493,675	483,150	444,613	447,606
Expenditure Categories					
Personal Services	341,466	359,572	352,950	330,913	338,606
Other	104,849	134,103	130,200	113,700	109,000
Department Total	446,315	493,675	483,150	444,613	447,606

Position Summary

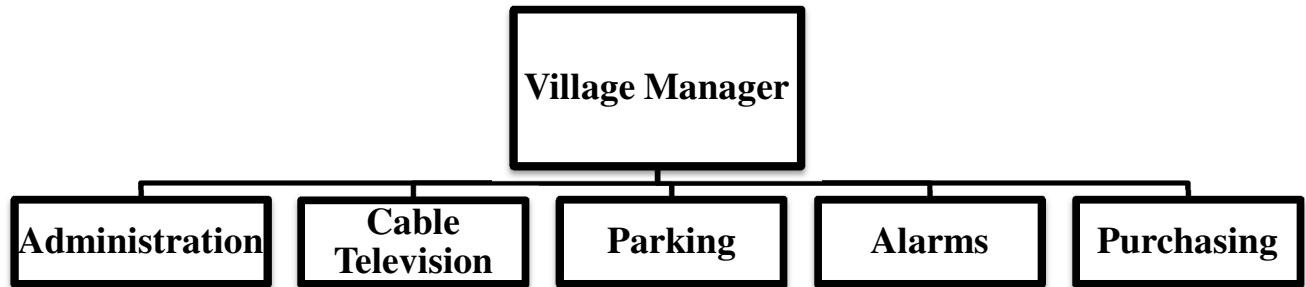
DEPARTMENT		2016-17 Modified Salaries			2017-18 Proposed Salaries			Total Salary
DIVISIONS	Village Court	Authorized Positions	Funded Positions	Budget Expenditure	Authorized Positions	Funded Positions		
Administration								
Village Justice		1	1	82,105	1	1	82,105	82,105
Court Clerk		1	1	75,000	1	1	75,000	75,000
Assistant Court Clerk		1	1	53,500	1	1	56,228	56,228
Assistant Court Clerk		1	1	50,250	1	1	52,913	52,913
Acting Village Justice				12,000				13,000
Part-time Court Officer (2)				23,000				24,000
Temps/Longevity/OT/PT				35,058				35,360
Department Total		4	4	330,913	4	4		338,606

Division Summary

Village Court Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	313,240	362,388	342,655	308,808	305,501
Judicial	133,075	131,287	140,495	135,805	142,105
Division Total	446,315	493,675	483,150	444,613	447,606
Expenditure Categories					
.100 Personal Services	341,466	359,572	352,950	330,913	338,606
.400 Other	104,849	134,103	130,200	113,700	109,000
Division Total	446,315	493,675	483,150	444,613	447,606
.400 A/C Breakdown					
.412 Office Supplies	2,679	15,799	2,700	15,200	3,500
.425 Books & Periodicals	1,441	250	1,500	500	500
.469 Printing & Forms	475	-	2,000	1,000	1,000
.496 Professional Development	830	831	4,000	2,000	4,000
.499 Contractual Expense	99,424	117,223	120,000	95,000	100,000
Division Total	104,849	134,103	130,200	113,700	109,000

VILLAGE MANAGER

FY 2017 - 2018



The Village Manager is the Chief Administrative Officer of the Village and reports to the Mayor and Board of Trustees. The Village Manager is responsible for planning, reporting, organizing, staffing, coordinating, budgeting, and evaluating all local government activities. All Department Heads report to the Village Manager. The role of the Village Manager is to make recommendations to the Board of Trustees relative to operations, capital planning, budgeting, debt management, and strategic and long-range planning. The Manager's Office consists of five divisions: Administration, Purchasing, Parking, Cable Television, and Alarms. **Administration** is responsible for the executive and daily management decisions associated with all Village operations. This includes management of capital projects and programs. **Purchasing** includes procurement of materials and supplies at the best terms and price, utilizing State, County, and school district contracts and purchasing cooperatives, when possible. Additionally, all purchasing is in compliance with NYS General Municipal Law and Village's Internal Control Policy. The Village also uses online bidding services for the procurement of goods and services. The **Parking Division** administers the parking management operation of on-street metered parking, short-term and long-term parking, and the Freightway and Christie Place Garages and Village parking lots which total approximately 1,250 public parking spaces. The Village contracts with a valet operation for an additional 200 parking spaces in the Freightway Open Lot. In calendar year 2016, Village Enforcement Personnel issued 20,894 parking citations. The **Cable Television Division** programs, televises and manages the Government and Public Access channels for Altice formerly "Cablevision" and Verizon. In calendar year 2016, a total of 76 cable programs were recorded or produced. Programing includes Village Board meetings, Committee meetings and other miscellaneous public access shows such as the Scarsdale Forum, League of Women Voters, Scarsdale Bowl Award, etc. The Scarsdale Cable Commission oversees the Altice and Verizon Franchise Agreement while monitoring Cable TV Systems operation and providing program guidance. The **Central Alarm Program** issues 2,754 annual permits for home alarm systems in the Village.

Department Summary

General Fund Village Manager	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	652,137	536,372	535,379	544,859	547,244
Central Alarms	35,283	21,564	49,465	49,500	3,600
Cable Television	60,898	46,812	71,400	56,400	71,400
Purchasing	42,226	27,405	51,115	51,150	98,815
Parking	278,425	272,236	336,895	351,853	348,464
Department Total	<u>1,068,969</u>	<u>904,389</u>	<u>1,044,254</u>	<u>1,053,762</u>	<u>1,069,523</u>

Expenditure Categories					
Personal Services	835,243	676,724	764,254	783,762	780,523
Equipment	22	2,225	5,700	5,700	6,200
Other	233,704	225,440	274,300	264,300	282,800
Department Total	<u>1,068,969</u>	<u>904,389</u>	<u>1,044,254</u>	<u>1,053,762</u>	<u>1,069,523</u>

Position Summary

DEPARTMENT Village Manager	Authorized Positions	2016-17 Modified Salaries			2017-18 Proposed Salaries			Total Salary
		Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	
Administration								
Village Manager	1	208,050	1	208,050	1	208,050	1	208,050
Deputy Manager	1	150,000	1	150,000	1	150,000	1	150,000
Public Relations Assistant					-	-	-	-
Executive Secretary	1	76,158	1	76,158	1	76,158	1	76,158
Interm Acct Clk/Typist	1	75,581	1	75,581	1	75,581	1	75,581
Unused Vac/Longevity				12,320				15,205
Sub-total	4		4	522,109	4		4	524,994
Central Alarms								
Assistant Village Manager	0.5	91,800	0.5	45,900	-	-	-	-
Unused Vac/Longevity				-				-
Sub-total	0.5		0.5	45,900	-		-	-
Purchasing								
Assistant Village Manager	0.5	91,800	0.5	45,900	1.0	91,800	1.0	91,800
Unused Vac/Longevity				-				1,765
Sub-total	0.5		0.5	45,900	1.0		1.0	93,565
Parking								
Assistant to Village Manager	1	55,000	1	55,000	1	55,000	1	55,000
Meter Repairman	1	46,363	1	46,363	1	48,986	1	48,986
O/T Garage Maint/Cleaning				33,000				25,000
P/T Meter Collection				22,000				22,000
Unused Vac/Longevity				13,490				10,978
Sub-total	2		2	169,853	2		2	161,964
Department Total	7		7	783,762	7		7	780,523

Division Summary

Village Manager Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	652,137	536,372	535,379	544,859	547,244
Division Total	<u>652,137</u>	<u>536,372</u>	<u>535,379</u>	<u>544,859</u>	<u>547,244</u>
Expenditure Categories					
.100 Personal Services	638,374	520,668	512,629	522,109	524,994
.200 Equipment	-	-	-	-	-
.400 Other	13,763	15,704	22,750	22,750	22,250
Division Total	<u>652,137</u>	<u>536,372</u>	<u>535,379</u>	<u>544,859</u>	<u>547,244</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	-	-	-
Division Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	4,453	6,674	4,500	4,500	4,500
.435 Prof Business Exp	1,639	4,497	7,500	7,000	7,000
.454 Travel	500	1,794	1,500	1,500	1,500
.458 Supplemental Services	-	-	1,500	1,500	1,500
.485 Postage	328	11	750	750	750
.496 Professional Development	6,843	2,728	7,000	7,500	7,000
Division Total	<u>13,763</u>	<u>15,704</u>	<u>22,750</u>	<u>22,750</u>	<u>22,250</u>

Division Summary

Village Manager	2014-15	2015-16	2016-17	2016-17	2017-18
Central Alarms	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Cost Center Summary					
Central Alarms	35,183	21,564	49,465	49,500	3,600
Division Total	<u>35,183</u>	<u>21,564</u>	<u>49,465</u>	<u>49,500</u>	<u>3,600</u>
Expenditure Categories					
.100 Personal Services	32,805	19,101	45,865	45,900	-
.200 Equipment	-	-	200	200	200
.400 Other	2,478	2,463	3,400	3,400	3,400
Division Total	<u>35,283</u>	<u>21,564</u>	<u>49,465</u>	<u>49,500</u>	<u>3,600</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	200	200	200
Division Total	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>	<u>200</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	-	105	200	200	200
.449 Miscellaneous Supplies	-	-	200	200	200
.485 Postage	2,478	2,358	3,000	3,000	3,000
Division Total	<u>2,478</u>	<u>2,463</u>	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>

Division Summary

Village Manager Cable Television	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	60,898	46,812	71,400	56,400	71,400
Division Total	<u>60,898</u>	<u>46,812</u>	<u>71,400</u>	<u>56,400</u>	<u>71,400</u>
Expenditure Categories					
.200 Equipment	-	-	-	-	-
.400 Other	60,898	46,812	71,400	56,400	71,400
Division Total	<u>60,898</u>	<u>46,812</u>	<u>71,400</u>	<u>56,400</u>	<u>71,400</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	-	-	-
Division Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	841	40	200	200	200
.460 Repairs To Equipment	-	-	2,000	2,000	3,500
.469 Printing and Forms	-	-	500	500	500
.481 Dues and Subscriptions	-	-	500	500	500
.499 Contractual Expense	60,057	46,772	68,200	53,200	66,700
Division Total	<u>60,898</u>	<u>46,812</u>	<u>71,400</u>	<u>56,400</u>	<u>71,400</u>

Division Summary

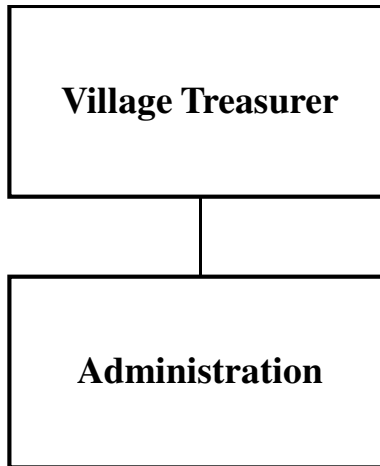
Village Manager Purchasing	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	42,226	27,405	51,117	51,150	98,815
Division Total	<u>42,226</u>	<u>27,405</u>	<u>51,117</u>	<u>51,150</u>	<u>98,815</u>
Expenditure Categories					
.100 Personal Services	40,363	23,346	45,865	45,900	93,565
.400 Other	1,863	4,059	5,250	5,250	5,250
Division Total	<u>42,226</u>	<u>27,405</u>	<u>51,115</u>	<u>51,150</u>	<u>98,815</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	21	499	1,500	1,500	1,500
.435 Prof Business Exp	1,399	2,620	1,500	1,500	1,500
.454 Travel	-	-	750	750	750
.496 Professional Development	-	512	500	500	500
.499 Contractual Expense	443	428	1,000	1,000	1,000
Division Total	<u>1,863</u>	<u>4,059</u>	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>

Division Summary

Village Manager	2014-15	2015-16	2016-17	2016-17	2017-18
Parking	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Cost Center Summary					
Administration	79,768	76,414	85,462	90,558	90,558
Christie	93,391	96,014	119,798	126,598	121,136
Freightway	57,530	47,833	69,798	71,598	76,636
Meter Repair/Collection	23,351	22,689	26,500	26,500	26,500
Open Lots	24,385	29,286	35,337	36,599	33,634
Division Total	278,425	272,236	336,895	351,853	348,464
Expenditure Categories					
.100 Personal Services	123,701	113,609	159,895	169,853	161,964
.200 Equipment	22	2,225	5,500	5,500	6,000
.400 Other	154,702	156,402	171,500	176,500	180,500
Division Total	278,425	272,236	336,895	351,853	348,464
<u>.200 A/C Breakdown</u>					
.20 Equipment	22	2,225	5,500	5,500	6,000
Division Total	22	2,225	5,500	5,500	6,000
<u>.400 A/C Breakdown</u>					
.411 Fuel, Light & Power	54,812	52,258	51,000	56,000	59,000
.422 Meter & Parking Maint	3,703	5,890	6,000	6,000	6,000
.435 Prof Business Exp	1,936	255	1,500	1,500	1,500
.461 Maint/Repairs to Buildings/Meters	25,161	37,271	37,000	37,000	42,000
.469 Printing & Forms	4,664	6,400	6,000	6,000	6,000
.499 Contractual Expense	64,426	54,328	70,000	70,000	66,000
Division Total	154,702	156,402	171,500	176,500	180,500

VILLAGE TREASURER

FY 2017 - 2018



The Village Treasurer is the Chief Financial Officer for the Village and administers all matters relating to finance and provides periodic reports to the Mayor and Board of Trustees. The Treasurer's Department ("Department") bills and collects property taxes, water and central alarm charges; receives revenues from departments; processes payroll; administers payables; invests funds; manages debt issues; submits reports to the NYS Comptroller and assists with the preparation of the Village budget. The Village Treasurer is also the Custodian of Taxes for the Town of Scarsdale. The Custodian of Taxes bills and collects the Scarsdale levy of property taxes for Westchester County and the Scarsdale Union Free School District. In calendar year 2016, the Treasurer's Office collected approximately \$38,391,800 in County taxes, \$38,427,142 in Village taxes, and \$129,610,291 in School taxes. Periodic financial reports are provided to the Town Board. The Village and Town financial statements are audited annually by an independent auditing firm. The Department is staffed by the Village Treasurer/Custodian of Taxes, the Deputy Treasurer, one payroll clerk, one accounts payable clerk and two receivables clerks. Annually, the Department processes approximately 17,500 property tax bills, 23,300 water bills, 5,065 central alarm bills, 11,900 payroll checks and direct deposits, and 5,000 accounts payable checks. The Department offers online payment of both real property taxes and water bills through the Village website. All payroll documents are scanned into the HR/Payroll system and attached to the relevant employee records.

In addition, the Department has initiated a program to scan all accounts payable records by the end of fiscal year 2016-2017 with the goal of minimizing the accumulation of paper records. Ultimately, this process should reduce the stored boxes in the basement by 160-200 boxes.

Department Summary

General Fund Treasurer	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	659,104	638,358	682,576	679,030	689,061
Department Total	659,104	638,358	682,576	679,030	689,061
Expenditure Categories					
Personal Services	481,303	507,433	514,576	522,445	532,561
Equipment	-	-	-	-	-
Other	177,801	130,925	168,000	156,585	156,500
Department Total	659,104	638,358	682,576	679,030	689,061

Position Summary

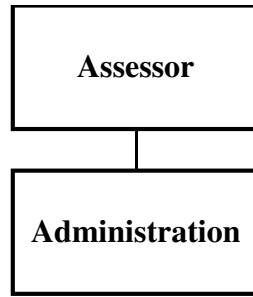
DEPARTMENT		2016-17 Modified Salaries			2017-18 Proposed Salaries			Total Salary
DIVISIONS	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	
Administration								
Village Treasurer	1	152,331	1	152,331	1	152,331	1	152,331
Deputy Treasurer	1	105,429	1	105,429	1	105,429	1	105,429
Staff Asst/Finance	1	73,229	1	73,229	1	73,229	1	73,229
Payroll Clerk	1	72,695	1	72,695	1	72,695	1	72,695
Senior Bookkeeper	1	52,375	1	52,375	1	55,845	1	55,845
Bookkeeper	1	48,000	1	48,000	1	52,408	1	53,070
Temporaries/Overtime				10,450				10,550
Unused Vac/Longevity				7,936				9,412
Department Total	6		6	522,445	6		6	532,561

Division Summary

Treasurer Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Accounts Payable	77,933	85,277	85,674	85,529	87,937
Administration	274,076	280,457	286,800	291,874	289,889
Audit	101,740	64,240	76,000	78,500	78,500
Payroll	70,005	74,843	76,320	77,745	77,745
Taxes	88,195	81,399	99,350	86,950	93,020
Water Billing	47,155	52,142	58,432	58,432	61,970
Division Total	<u>659,104</u>	<u>638,358</u>	<u>682,576</u>	<u>679,030</u>	<u>689,061</u>
Expenditure Categories					
.100 Personal Services	481,303	507,433	514,576	522,445	532,561
.200 Equipment	-	-	-	-	-
.400 Other	177,801	130,925	168,000	156,585	156,500
Division Total	<u>659,104</u>	<u>638,358</u>	<u>682,576</u>	<u>679,030</u>	<u>689,061</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	-	-	-
Division Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	3,080	5,075	4,850	4,850	4,850
.435 Prof Business Exp	1,574	1,140	1,950	1,500	1,950
.454 Travel	1,152	426	1,400	1,400	1,400
.458 Supplemental Services	-	-	2,200	2,200	2,200
.460 Repairs To Equipment	-	2,050	1,100	1,100	1,100
.469 Printing & Forms	14,129	12,548	16,300	16,300	17,300
.475 Bank Fees	37,115	30,294	42,000	28,000	27,000
.477 Independent Audit	101,740	64,240	76,000	78,500	78,500
.485 Postage	3,230	3,032	3,600	3,600	3,600
.496 Professional Development	2,782	1,581	5,000	4,600	4,600
.499 Contractual Expense	12,999	10,539	13,600	14,535	14,000
Division Total	<u>177,801</u>	<u>130,925</u>	<u>168,000</u>	<u>156,585</u>	<u>156,500</u>

ASSESSOR

FY 2017-2018



The Assessor's Department ("Department") is responsible for the administration, maintenance and automation of the assessment roll upon which the County, Village and School tax levies are based. Assessment administration is governed by NYS Real Property Tax Law, as well as case law. Assessment support is provided by the Office of Real Property Tax Services (ORPTS), the State oversight agency that facilitates the administration of assessments and real property tax services throughout New York State. Staff reductions in that agency over the past five (5) years have impacted their ability to assist municipalities.

The primary responsibility of the Assessor is to annually establish new assessments, to adjust existing assessments where necessary and to review and defend challenged assessments. Duties of the Assessor also include researching and maintaining essential statistics on all Village property; updating and inputting parcel and building inventory data, updating building sketch and digital photo databases, recording all deed transfers, undertaking market studies and research, as well as responding to taxpayer inquiries.

In order to facilitate and maintain a fair and equitable assessment roll, it is necessary to undertake market analysis of all real property transactions occurring annually in the 12-month period prior to July 1, the annual taxable status date. The analysis requires verifying all sales occurring annually between July 1 and June 30, which for the 2016 assessment roll amounted to some 248 sales. Verifying all sales data is necessary to ascertain and interpret buyer motivation, current land values and trends, as well as new dwelling reproduction costs, to properly analyze and consider these factors subsequent to the development of the assessment roll. Over the past five (5) calendar years, there were 169 Scarsdale homes that were demolished and rebuilt, also requiring the accurate recording of all physical inventory data and components for each newly-built home. The Department conducted approximately 280 other property inspections in 2016, collecting and recording inventory data. The Department continues to respond to taxpayer and broker field inspection requests for verification of data collected during the 2014 revaluation. As part of the annual, on-going data-collection process, staff added a total of 8,182 photos to the digital database of 35,665.

Another important responsibility of the Assessor is to maintain the official Town/Village tax map, which on the September 15, 2016 assessment roll, reflected a new total parcel count of 5,941. Required maintenance of the base tax map is ongoing and significant, with the Department responsible for managing the updating and correction of tax map errors in coordination with a professional mapping company. The Assessor facilitates the annual update and completion of color-coded FEMA flood, wetlands, zoning, school district and neighborhood boundary maps. These maps are essential to the annual valuation process and serve all departments and taxpayers.

In addition to the above, the Assessor prepares various reports, sales analyses and extensive documentation for the ORPTS' calculation of the Town's annual residential assessment ratio and

ASSESSOR

FY 2017-2018

equalization rate processes. Annual reports are also required to be prepared and remitted to the Westchester County Tax Commission for purposes of apportionment of the County tax. The Department reviews and processes numerous annual applications to determine taxpayer eligibility for the various NYS-mandated real property tax exemptions, i.e., the Enhanced School Tax Relief Program (STAR), Veterans', Agricultural and non-profit organizations. Annual income verification for the Basic STAR exemption is now performed on the NYS level; however the administration- and assessment-roll processing of exemptions and responses to taxpayer exemption-related inquiries, is handled by the Assessor's office.

The adoption of new amendments to the STAR legislation, which occurred on the April 1, 2016 state budget deadline, created additional administrative requirements for ORPTS and assessors. ORPTS passed down the taxpayer notification part of the new legislation to the local level, which required the Assessor to mail letters to some 100 new applicants for STAR who previously registered at the Assessor's office subsequent to the prior May 1, 2015 taxable status date deadline. A certain amount of taxpayer confusion ensued as well as the necessity to install additional computer programming to tax and assessment rolls.

Special research was required in 2016 to assist and advise the administration, Board of Trustees and the public on various valuation- and revaluation-related issues, including the Homestead Tax Option in January 2016, land sales data from 2016 and grievance, small claims and tax certiorari filings totals reports for 2016. For the June 1, 2016 tentative assessment roll, a 2014 resolution approved by the Board of Trustees authorized the revaluation of all property, which is the second revaluation implemented since 1969. Valuations prepared by the Village's consultant posted to the 2016 tentative assessment roll, did not meet the state's statistical testing standard for aggregate uniformity and equity. As a result, ORPTS issued a final 2016 overall equalization rate of only 89.14% and an RAR of 88.48%. This will result in a loss of 2016 taxable assessed value.

Taxpayer interaction and communication, a critical function of the Department, consists of daily emails and phone inquiries and written communication on the various aspects of tax- and assessment-related matters. There are also community-wide mailings to property owners, such as required assessment-change notices and exemption-related correspondence. Freedom of Information Law (FOIL) requests relating to the 2016 revaluation grew in a number and scope resulting in 1000 hours of Village staff time a significant percentage of which were filled by the Department's staff.

As part of defending challenged assessments, the Assessor works in parallel with the Board of Assessment Review (BAR) to resolve the annual grievances submitted. There were 1,103 grievance applications filed against the 2016 tentative assessment roll of which 1,051 constituted residential property and 52 constituted commercial property. The total 2016 grievance filings increased 14% from the 950 grievances filed in 2014, the year of the last revaluation. Of the 1,103, the BAR denied 720, reduced assessments on 373 properties and dismissed 7 claims, with 3 withdrawn prior to any BAR action. Subsequent to the September 15, 2016 filing of the final assessment roll, 449 of the 1,103 original grievants filed small claims assessment (SCAR) petitions and 142 grievants filed tax certiorari petitions with the NYS Supreme Court. The Assessor and Deputy Assessor, and in some cases the Village Attorney, special counsel and expert witnesses represent and defend the Town in all SCAR proceedings. The Assessor also coordinates with special counsel and expert witnesses in the defense of all tax certiorari claims. The expert witness are usually licensed appraisers who assist the Town with the preparation of appraisals for many properties in dispute.

Department Summary

General Fund Assessor	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	517,393	529,817	527,209	570,516	569,111
Department Total	<u>517,393</u>	<u>529,817</u>	<u>527,209</u>	<u>570,516</u>	<u>569,111</u>
Expenditure Categories					
Personal Services	329,715	341,578	377,709	396,266	392,361
Equipment	-	-	1,000	1,000	1,000
Other	187,678	188,239	148,500	173,250	175,750
Department Total	<u>517,393</u>	<u>529,817</u>	<u>527,209</u>	<u>570,516</u>	<u>569,111</u>

Position Summary

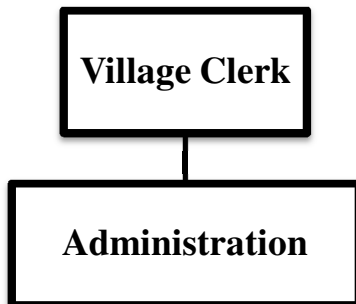
DEPARTMENT Assessor	2016-17 Modified Salaries				2017-18 Proposed Salaries			
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Total Salary
Administration								
Assessor	1	134,150	1	134,150	1	134,150	1	134,150
Appraiser	1	94,767	1	94,767	1	94,767	1	94,767
Assessment Clerk	1	50,000	1	50,000	1	52,530	1	52,530
Sr. Assessment Clerk	1	56,650	1	56,650	1	56,650	1	56,650
Administrative Intern PT	-	33,797	-	33,797	-	33,797	-	33,797
Overtime/Unused Vacation/Longevity				26,902				20,467
Department Total	<u>4.0</u>		<u>4.0</u>	<u>396,266</u>	<u>4.0</u>		<u>4.0</u>	<u>392,361</u>

Division Summary

Assessor Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	491,166	502,332	485,233	512,647	510,754
Tax Certioraris	26,227	27,485	41,976	57,869	58,357
Division Total	517,393	529,817	527,209	570,516	569,111
Expenditure Categories					
.100 Personal Services	329,715	341,578	377,709	396,266	392,361
.200 Equipment	-	-	1,000	1,000	1,000
.400 Other	187,678	188,239	148,500	173,250	175,750
Division Total	517,393	529,817	527,209	570,516	569,111
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	1,000	1,000	1,000
Division Total	-	-	1,000	1,000	1,000
<u>.400 A/C Breakdown</u>					
.409 Computer Software	-	(20,000)	20,000	20,000	20,000
.412 Office Supplies	3,132	2,277	4,000	2,750	2,750
.435 Prof Business Exp	12,018	33,227	10,500	28,000	10,000
.458 Supplemental Services	-	-	15,000	15,000	15,000
.459 Program Expenses	167,353	172,140	95,000	104,500	125,000
.496 Professional Development	5,175	595	4,000	3,000	3,000
.499 Contractual	-	-	-	-	-
Division Total	187,678	188,239	148,500	173,250	175,750

VILLAGE CLERK

FY 2017 - 2018



The Village Clerk is responsible for issuing various permits, licenses, and maintaining official records, including the processing of Freedom of Information Law (FOIL) requests. In calendar year 2016, approximately 250 FOIL requests were received. Due to the breadth and complexity of 50 of those FOIL requests, approximately 1,000 hours were spent by various staff to respond or roughly .50 of a Full Time Equivalent (FTE). The Village Clerk also serves as Registrar of Vital Statistics. In calendar year 2016 the Clerk's office ("Office") issued 1,398 parking permits for Village parking facilities, 335 handicap parking permits, 64 taxi driver licenses, 24 taxi cab licenses, 11 peddler licenses, 100 marriage licenses, 94 marriage transcripts, 32 death certificates and 406 death transcripts. In the past five (5) years, these items have either increased in number or in complexity. Further, the Office is also the repository of all Notices of Defect (62), Notices of Claim (26), SCAR and CERT filings (1,694); totaling 1,782.

On January 1, 2011, the Office assumed full responsibility from the State of New York for dog licensing within the Village of Scarsdale. The office now maintains a database of all dogs licensed with the Village and mails monthly renewals/invoices. A total of 422 dog licenses were issued in 2016.

The Village Clerk conducts an annual Village Election in March and as Town Clerk administers a Primary Election in September and a General Election in November. In 2016, the Clerk's office conducted a Village Election on March 15th, a Presidential Primary Election on April 19th, and a General Election on November 8th. The Westchester County Board of Elections has, by statute, assumed responsibility for Federal, State and County elections. The County imposed a charge to the Village in 2016 for the November 2015 Election of \$15,806.00. According to the Westchester County Department of Finance, this year's chargeback by the County will increase approximately 3%. Therefore, the fiscal year 2017-2018 budget recommends \$16,280 to cover this anticipated cost. The use of one new optical-scan voting machine at each polling location to accommodate people with disabilities in addition to the new voting machines used during the Primary and General Elections has significantly increased the County's election costs. The Village Clerk utilized the mechanical lever machines for the March 2011 through 2015 Village Elections; however, the State Legislature did not extend the option of using these machines through 2016. For the 2016 Village Election, paper ballots were used to reduce costs, rather than lease the optical-scan voting machines from the County; however, anticipating a larger voter turnout for the 2017 election, the Village Clerk must lease the optical-scan machines from the County at a projected cost of \$12,000.

The Clerk attends and records all Village Board of Trustees and Town Board meetings and prepared a total of approximately 582 pages of minutes in 2016. The Office is the official repository of all Board of Trustee actions. The Village Clerk, the Deputy Village Clerk, and a part-time Office Assistant staff the office.

Department Summary

General Fund Village Clerk	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	233,180	234,531	243,263	251,965	255,801
Department Total	<u>233,180</u>	<u>234,531</u>	<u>243,263</u>	<u>251,965</u>	<u>255,801</u>
Expenditure Categories					
Personal Services	204,550	208,118	205,583	207,759	211,121
Equipment	-	-	-	-	-
Other	28,630	26,413	37,680	44,206	44,680
Department Total	<u>233,180</u>	<u>234,531</u>	<u>243,263</u>	<u>251,965</u>	<u>255,801</u>

Position Summary

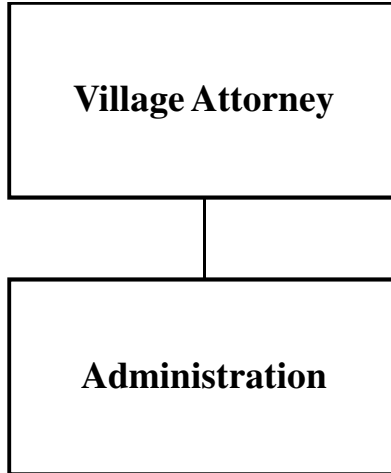
DEPARTMENT Village Clerk	2016-17 Modified Salaries				2017-18 Proposed Salaries			
DIVISIONS	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Total Salary
Administration								
Village Clerk	1	96,385	1	96,385	1	96,385	1	96,385
Deputy Clerk	1	63,000	1	63,000	1	66,300	1	66,300
Office Assistant	0.5	31,650	0.5	31,650	0.5	31,650	0.5	31,650
Unused Vac/Longevity				5,566				5,628
Temporaries/Overtime				11,158				11,158
Department Total	<u>2.5</u>		<u>2.5</u>	<u>207,759</u>	<u>2.5</u>		<u>2.5</u>	<u>211,121</u>

Division Summary

Village Clerk Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	233,180	234,531	243,263	251,965	255,801
Division Total	<u>233,180</u>	<u>234,531</u>	<u>243,263</u>	<u>251,965</u>	<u>255,801</u>
Expenditure Categories					
.100 Personal Services	204,550	208,118	205,583	207,759	211,121
.200 Equipment	-	-	-	-	-
.400 Other	28,630	26,413	37,680	44,206	44,680
Division Total	<u>233,180</u>	<u>234,531</u>	<u>243,263</u>	<u>251,965</u>	<u>255,801</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	-	-	-
Division Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>.400 A/C Breakdown</u>					
.405 Village Code Update	5,663	2,553	5,200	5,200	5,200
.412 Office Supplies	2,525	2,731	3,900	3,900	3,900
.435 Prof Business Exp	779	815	900	900	900
.454 Travel	-	-	1,000	1,000	1,000
.457 Legal Advertising	2,320	2,353	3,600	3,100	3,100
.486 Village Election	-	-	4,500	12,000	12,000
.488 Primary/General Election	17,343	17,811	16,280	15,806	16,280
.496 Professional Development	-	150	800	800	800
.499 Contractual Expense	-	-	1,500	1,500	1,500
Division Total	<u>28,630</u>	<u>26,413</u>	<u>37,680</u>	<u>44,206</u>	<u>44,680</u>

VILLAGE ATTORNEY

FY 2017 - 2018



The Village Attorney is the legal advisor to the Board of Trustees, Village Boards, Committees and Advisory Councils, the Village Manager and other Village officers and employees. The Village Attorney interprets federal, State, and local laws, rules and regulations, and prepares drafts of resolutions, agreements, and local laws. Tort claims brought against the Village are processed by the Village Attorney in cooperation with the Village's insurance carrier. Approximately 40 tort claims are brought against the Village each year. The Village Attorney is responsible for most litigation associated with the Village Land Use Boards, tax matters, tax certiorari and small claims, spending approximately 950 hours preparing for these matters and court appearances. The Village Attorney oversees special counsel retained to represent the Village in land use, environmental, labor, and other specialized areas of law. The Village Attorney also serves as the Village Prosecutor handling violations of the Village Code and the New York State Vehicle and Traffic Law. In calendar year 2016, the Village Attorney's office staff has appeared and handled approximately 140 Village Code violations and has prosecuted 1,791 traffic and parking violations. The Village Attorney is also counsel to the Town of Scarsdale with respect to taxes, finances, elections, and government procedures.

Department Summary

General Fund Village Attorney	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	507,447	460,761	483,432	519,463	513,713
Department Total	<u>507,447</u>	<u>460,761</u>	<u>483,432</u>	<u>519,463</u>	<u>513,713</u>
Expenditure Categories					
Personal Services	242,851	245,476	244,082	251,613	253,113
Equipment	-	-	7,250	7,250	-
Other	264,596	215,285	232,100	260,600	260,600
Department Total	<u>507,447</u>	<u>460,761</u>	<u>483,432</u>	<u>519,463</u>	<u>513,713</u>

Position Summary

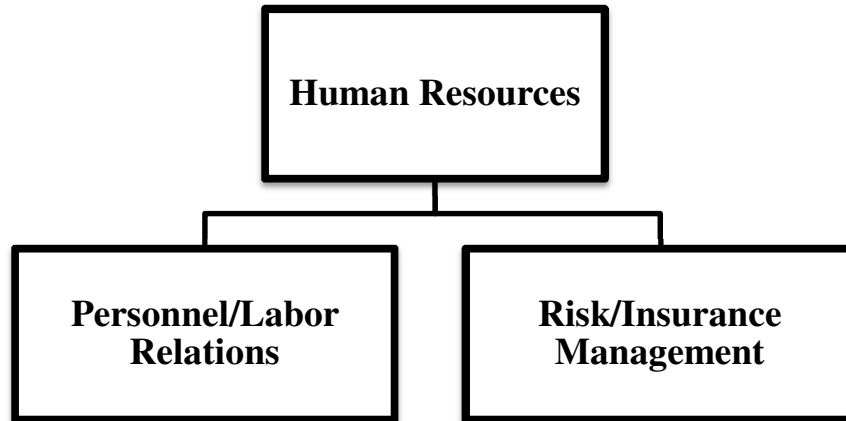
DEPARTMENT		2016-17 Modified Salaries			2017-18 Proposed Salaries			
DIVISIONS	Village Attorney	Authorized Positions	Funded Positions	Budget Expenditure	Authorized Positions	Funded Positions	Total Salary	
Administration								
Village Attorney		1	1	182,820	1	1	182,820	
Assistant Attorney		1	1	62,700	1	1	64,200	
Unused Vac/Longevity				6,093			6,093	
Department Total		<u>2</u>	<u>2</u>	<u>251,613</u>	<u>2</u>	<u>2</u>	<u>253,113</u>	

Division Summary

Village Attorney Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	507,447	461,761	483,432	519,463	513,713
Division Total	<u>507,447</u>	<u>461,761</u>	<u>483,432</u>	<u>519,463</u>	<u>513,713</u>
Expenditure Categories					
.100 Personal Services	242,851	245,476	244,082	251,613	253,113
.200 Equipment	-	-	7,250	7,250	-
.400 Other	264,596	215,285	232,100	260,600	260,600
Division Total	<u>507,447</u>	<u>460,761</u>	<u>483,432</u>	<u>519,463</u>	<u>513,713</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	7,250	7,250	-
Division Total	<u>-</u>	<u>-</u>	<u>7,250</u>	<u>7,250</u>	<u>-</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	111	70	600	600	600
.425 Books & Periodicals	33,646	35,015	22,000	25,000	25,000
.435 Prof Business Exp	3,655	2,173	5,000	5,500	5,500
.454 Travel	1,828	3,667	4,500	4,500	4,500
.458 Supplemental Services	225,356	174,360	200,000	225,000	225,000
.458-.1 Popham Rd Brdg Consulting	-	-	-	-	-
Division Total	<u>264,596</u>	<u>215,285</u>	<u>232,100</u>	<u>260,600</u>	<u>260,600</u>

HUMAN RESOURCES

FY 2017-2018



There are 250 full-time and over 500 part-time and temporary Village employees in all funds. The Human Resources Department (“Department”) is responsible for providing all personnel services. This is accomplished through contract negotiation with seven (7) employee bargaining units, contract interpretation, administration of grievances and discipline, coordination with the Westchester County Human Resources Department for all matters involving Civil Service administration, recruitment, management of a self-insured Employee Dental and Vision Program, Employees Assistance Program (EAP), Wellness Program and the coordination of retirement counseling. The Department also manages all matters before the Public Employment Relations Board (PERB) and employment related court actions, which requires over 700 hours of staff time on an annual basis. Additionally, all personnel and medically-related files for current and retired employees are maintained by the Department.

The Human Resources Director (“Director”) serves as the Village’s Risk Manager, which involves the procurement of insurances, both liability and workers’ compensation, and the administration of loss prevention, administration of employee safety programs, and investigation and settlement of claims for each. Approximately 30 claims are filed against the Village annually, in which the Director must investigate and either issue a denial, process for payment or submit the claim to the Village’s insurance carrier for defense. The Human Resources Director must also investigate and coordinate the approximately 45 worker’s compensation injuries each year. The Director oversees numerous risk management initiatives, including reviewing and updating Village policies; coordinating safety and awareness training; overseeing accident and injury reviews. The Director also provides analysis in regard to wages, salaries and benefits which comprise approximately 70% of General Fund expenditures.

Department Summary

General Fund	2014-15	2015-16	2016-17	2016-17	2017-18
Human Resources	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Division Summary					
Personnel/Labor Relations	166,916	163,408	186,391	178,735	190,735
Risk/Insurance Management	86,675	96,058	94,638	95,248	96,348
Department Total	253,591	259,466	281,029	273,983	287,083
Expenditure Categories					
Personal Services	223,261	229,503	235,079	241,233	241,233
Other	30,330	29,963	45,950	32,750	45,850
Department Total	253,591	259,466	281,029	273,983	287,083

Position Summary

DEPARTMENT Human Resources

DIVISIONS	2016-17 Modified Salaries				2017-18 Proposed Salaries			Total Salary
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	
Personnel/Labor Relations								
Human Resources Director	1	149,706	1	149,706	1	149,706	1	149,706
Unused Vac/Longevity				2,879				2,879
Sub-total	1		1	152,585	1		1	152,585
Risk/Insurance Management								
Senior Steno	1	85,602	1	85,602	1	85,602	1	85,602
Unused Vac/Longevity				3,046				3,046
Sub-total	-		1	88,648	1		1	88,648
Department Total	1		2	241,233	2		2	241,233

Division Summary

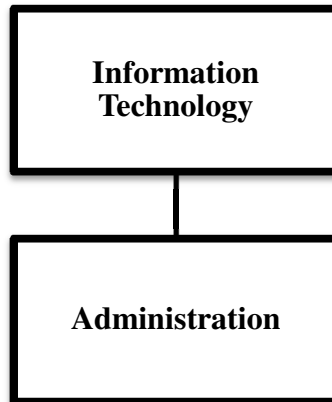
Human Resources Personnel/Labor Relations	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	166,916	163,408	186,391	178,735	190,735
Division Total	<u>166,916</u>	<u>163,408</u>	<u>186,391</u>	<u>178,735</u>	<u>190,735</u>
Expenditure Categories					
.100 Personal Services	138,321	136,942	148,141	152,585	152,585
.400 Other	28,595	26,466	38,250	26,150	38,150
Division Total	<u>166,916</u>	<u>163,408</u>	<u>186,391</u>	<u>178,735</u>	<u>190,735</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	1,632	1,982	2,100	1,000	2,000
.435 Prof Business Exp	219	-	2,500	2,500	2,500
.454 Travel	2,772	1,429	1,150	1,150	1,150
.458 Supplemental Services	446	550	6,000	5,000	6,000
.472 Wellness Program	2,769	3,500	3,500	3,500	3,500
.496 Professional Development	300	350	3,000	3,000	3,000
.499 Contractual	20,457	18,655	20,000	10,000	20,000
Division Total	<u>28,595</u>	<u>26,466</u>	<u>38,250</u>	<u>26,150</u>	<u>38,150</u>

Division Summary

Human Resources Risk/Insurance Management	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	86,675	96,058	94,638	95,248	96,348
Division Total	<u>86,675</u>	<u>96,058</u>	<u>94,638</u>	<u>95,248</u>	<u>96,348</u>
Expenditure Categories					
.100 Personal Services	84,940	92,561	86,938	88,648	88,648
.400 Other	1,735	3,497	7,700	6,600	7,700
Division Total	<u>86,675</u>	<u>96,058</u>	<u>94,638</u>	<u>95,248</u>	<u>96,348</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	1,735	2,885	4,100	3,000	4,100
.435 Prof Business Exp	-	612	1,200	1,200	1,200
.454 Travel	-	-	1,300	1,300	1,300
.496 Professional Development	-	-	1,100	1,100	1,100
Division Total	<u>1,735</u>	<u>3,497</u>	<u>7,700</u>	<u>6,600</u>	<u>7,700</u>

INFORMATION TECHNOLOGY

FY 2017 - 2018



The Information Technology (I.T.) Department (“Department”) provides technical and administrative support for the use of technology in the operation and management of Village services. The Village receives 215,000 emails a month, of which 38,000 are allowed. The Village’s mail servers store over 3.6 million items in 281 mailboxes. In 2016, after a lengthy evaluation of options and vendors by staff, the Village’s website was redesigned by Civic Plus, and staff migrated all content to the new platform. It debuted in October 2016 and is hosted in Kansas City, Kansas, with a disaster recovery site in Phoenix, Arizona, to provide independent, uninterrupted service in the event of loss of power or data at Village Hall. This site receives approximately 16,000 visits monthly. The Department addresses hardware and software issues for the purpose of integrating data and providing beneficial information throughout the organization to assist management in decision making, custom modifications to existing software, and replaces a number of desktops and laptops annually. Additionally, the Department upgrades shared servers to virtual servers and separates their functions to improve application performance and isolate failure modes. In addition, the Department manages the network intrusion detection devices, software, firewalls, antivirus and regular cyber-attack drills to safeguard Village data from internet hackers.

Primary applications, such as Finance and Payroll/Human Resources are processed through New World System’s Logos Net system, recently purchased by Tyler Technologies. This live, browser-based system can be accessed by any one of the Village’s 160 personal computers and laptops. Forty (40) Microsoft Windows 2003/2008/2012 servers provide file, web, e-mail, spam and antivirus filtering and interactive online information and transaction services.

The Department performed the following tasks in fiscal year 2016-2017: 1) assisted in the freedom of information law (FOIL) requests for revaluation and assessment data and assisted in providing data to the New York State Office of Real Property and Tax Services (ORPTS); 2) installed, configured, and imported data to a mail archiver to assist the Village in responding to requests for email and to maintain such data for the statutory records retention period; 3) upgraded the Village’s core server clusters at Village Hall and Public Safety to state of the art hardware. In calendar year 2017, the Department expects to upgrade the Village’s 210 phone voice over internet protocol (VoIP) system from Cablevision/Lightpath, upgrade communications circuits to higher speeds, and continue to work on the web site, including adding online payment functions.

Department Summary

General Fund Information Technology	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Information Technology	506,310	617,220	625,740	625,006	657,926
Department Total	<u>506,310</u>	<u>617,220</u>	<u>625,740</u>	<u>625,006</u>	<u>657,926</u>
Expenditure Categories					
Personal Services	145,337	194,727	197,540	197,506	202,726
Equipment	10,530	25,750	17,500	17,500	17,500
Other	350,443	396,743	410,700	410,000	437,700
Department Total	<u>506,310</u>	<u>617,220</u>	<u>625,740</u>	<u>625,006</u>	<u>657,926</u>

Position Summary

DEPARTMENT Information Technology

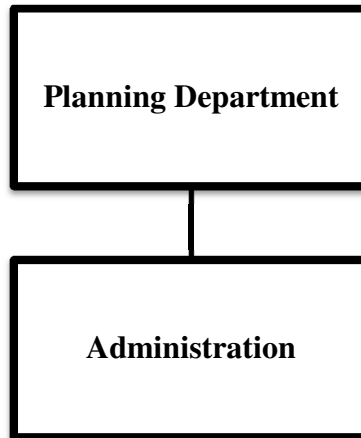
DIVISIONS	2016-17 Modified Salaries			2017-18 Proposed Salaries			Total Salary	
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary		Funded Positions
Information Technology								
IT Director	1	134,556	1	134,556	1	134,556	1	134,556
Technical Support Specialist	1	61,250	1	61,250	1	64,770	1	64,770
Overtime/Longevity				1,700				3,400
Department Total	<u>2</u>		<u>2</u>	<u>197,506</u>	<u>2</u>		<u>2</u>	<u>202,726</u>

Division Summary

Information Technology	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	64,443	68,745	72,220	68,978	74,178
Hardware Support	249,559	293,717	321,260	320,264	322,874
Software Support	192,308	254,758	232,260	235,764	260,874
Division Total	<u>506,310</u>	<u>617,220</u>	<u>625,740</u>	<u>625,006</u>	<u>657,926</u>
Expenditure Categories					
.100 Personal Services	145,337	194,727	197,540	197,506	202,726
.200 Equipment	10,530	25,750	17,500	17,500	17,500
.400 Other	350,443	396,743	410,700	410,000	437,700
Division Total	<u>506,310</u>	<u>617,220</u>	<u>625,740</u>	<u>625,006</u>	<u>657,926</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	10,530	25,750	17,500	17,500	17,500
Division Total	<u>10,530</u>	<u>25,750</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>
<u>.400 A/C Breakdown</u>					
.408 Computer Supplies	66	555	2,000	2,000	2,000
.409 Personal Comp Software	7,911	12,222	12,000	6,000	12,000
.412 Office Supplies	1,405	2,242	3,000	1,000	3,000
.435 Prof Business Exp	-	-	1,000	-	1,000
.450 Telecommunications Services	191,068	197,059	220,000	220,000	220,000
.454 Travel	-	-	2,500	-	2,500
.496 Professional Development	-	-	1,200	-	1,200
.499 Contractual Expense	149,993	184,665	169,000	181,000	196,000
Division Total	<u>350,443</u>	<u>396,743</u>	<u>410,700</u>	<u>410,000</u>	<u>437,700</u>

PLANNING DEPARTMENT

FY 2017 – 2018



The Planning Department (“Department”) helps coordinate land use and development in the Village in conjunction with the Assessment, Building, Engineering and Law Departments. The Department provides staff support to the Board of Appeals and the Planning Board, ensures compliance with state environmental regulations, reviews and updates local regulations as zoning and land use needs require and arranges training for Board members. During fiscal year 2015-2016, the Board of Appeals considered 45 cases: granted 22 variance requests, denied four (4) and approved 20 Special Use Permits for swimming pools, two (2) for tennis courts and one (1) for a house in excess of 15,000 sq. ft. The Planning Board reviewed 19 applications during that same period including one (1) wetlands permit, three (3) residential site plans, one (1) non-residential site plan, three (3) special use permit renewals for wireless telecommunications facilities and nine (9) subdivision/lot merger applications which resulted in a net increase of five (5) lots. The Planning Board also made recommendations to the Village Board of Trustees regarding a retail Special Use Permit and a property owner’s request for relief from the moratorium on gravel surfaces.

This year, the Department began a long term project to digitize the planning and zoning files which date back to the 1920’s to increase accessibility and transparency while preserving these documents. Also this year, the staff was enhanced with the addition of a professional planner as an Assistant to the Planner.

The Department and Planning Board play a significant role in balancing the growth of the Village’s total taxable property value while preserving neighborhood character and maintaining open space. The Department assists the Village Board of Trustees on various issues including long-range planning for the Village Center and Village-wide zoning and development. Additionally, the Department manages outside consultants for the Planning Board in its analysis of individual applications and potential zoning amendments. The Village Planner serves as the Village Environmental Officer.

Department Summary

General Fund Planning	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	211,333	228,250	234,800	218,905	225,856
Department Total	<u>211,333</u>	<u>228,250</u>	<u>234,800</u>	<u>218,905</u>	<u>225,856</u>
Expenditure Categories					
Personal Services	193,282	202,256	200,900	185,005	191,956
Other	18,051	25,994	33,900	33,900	33,900
Department Total	<u>211,333</u>	<u>228,250</u>	<u>234,800</u>	<u>218,905</u>	<u>225,856</u>

Position Summary

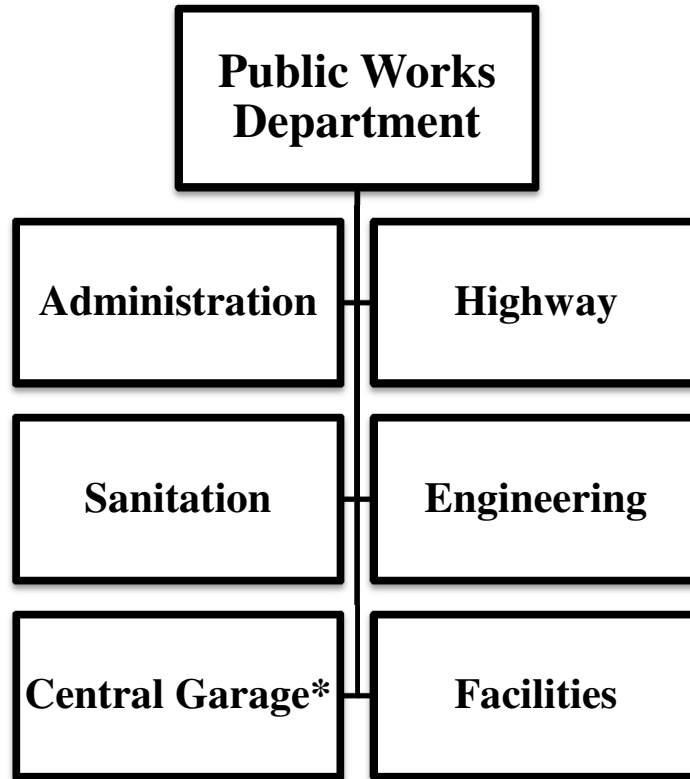
DEPARTMENT Planning	2016-17 Modified Salaries				2017-18 Proposed Salaries			
DIVISIONS	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Total Salary
Administration								
Planner	1	131,331	1	131,331	1	131,331	1	131,331
Assistant to the Planner	1	55,000	1	50,049	1	55,000	1	55,000
Unused Vac/Longevity				3,625				3,625
Temporaries/Overtime				-				2,000
Department Total	<u>2</u>		<u>2</u>	<u>185,005</u>	<u>2</u>		<u>2</u>	<u>191,956</u>

Division Summary

Planning Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	211,333	228,250	234,800	218,905	225,856
Division Total	<u>211,333</u>	<u>228,250</u>	<u>234,800</u>	<u>218,905</u>	<u>225,856</u>
Expenditure Categories					
.100 Personal Services	193,282	202,256	200,900	185,005	191,956
.400 Other	18,051	25,994	33,900	33,900	33,900
Division Total	<u>211,333</u>	<u>228,250</u>	<u>234,800</u>	<u>218,905</u>	<u>225,856</u>
.400 A/C Breakdown					
.412 Office Supplies	422	420	1,200	1,200	1,200
.435 Prof Business Exp	1,156	1,223	1,500	1,500	1,500
.454 Travel	405	-	1,000	1,000	1,000
.458 Supplemental Services	11,923	20,523	25,000	25,000	25,000
.480 Dues & Subscriptions	1,155	1,184	1,200	1,200	1,200
.496 Professional Development	1,230	1,280	2,000	2,000	2,000
.499 Contractual Expense	1,760	1,364	2,000	2,000	2,000
Division Total	<u>18,051</u>	<u>25,994</u>	<u>33,900</u>	<u>33,900</u>	<u>33,900</u>

PUBLIC WORKS DEPARTMENT

FY 2017 - 2018



*Budget for this division displayed in Internal Service Fund

PUBLIC WORKS DEPARTMENT

FY 2017 – 2018

The Department of Public Works (“Department”) is responsible for the overall operation and maintenance of the Village’s public works infrastructure. The Department employs a total of 67 people among three (3) operating divisions: Highway, Sanitation and Facilities Maintenance, and two (2) support divisions, Administration and Engineering.

The **Engineering Division** (“Engineering”) oversees the annual road resurfacing program, in calendar year 2016, 2.4 miles of roadways were resurfaced at 19 different locations and 4,386 linear feet of curbing was reset by the Village’s curbing contractor. The planned paving schedule for fiscal year 2017-2018 will result in six (6) miles of repaved roads. Engineering issued 84 Stormwater (SWEC) Permits and performed approximately 600 inspections for a variety of matters (stormwater, visual obstructions, trees, right-of-way (ROW) inspections). Engineering reviews and oversees Village stormwater projects from design to construction, point repairs to the sanitary and stormwater systems, as well as repairs to Village facilities such as the Freightway Garage (“Freightway”) and Christie Place.

The **Highway Division** provides traditional public works functions including snow and ice control on 91 miles of roads and 25 miles of walkways, collection of approximately 4,653 tons of fall leaves, maintenance and repair of 81 miles of sanitary sewers, street sweeping services and the bi-annual cleaning of the Village’s 2,023 storm sewer catch basins.

The **Sanitation Division** collects approximately 7,000 tons of solid waste, 10,000 tons of organics, 680 tons of co-mingled recyclables, 1,800 tons of newspapers and 12.36 tons of textiles. The Sanitation Division provides litter control on all Village streets and facilities as well as staffs the Recycling Center which is open to residents six (6) days a week.

The **Facilities Maintenance Division** (“Facilities Maintenance”) performs necessary repairs and preventative maintenance to the Village’s ten (10) primary facilities and numerous ancillary structures under Village ownership. This includes three (3) miles of public stormwater courses and conveyance systems, and assists Engineering with the Village’s annual road resurfacing program by installing granite curbstones on these roads prior to paving and repairing catch basins or man hole frames that are in disrepair. Facilities Maintenance also performs the following tasks: clean and jets approximately 300 catch basins annually (804 catch basins are cleaned by the contractor); cleans all residential streets bi-annually; inspects critical drainage inlets and outlets to lessen potential flooding hazards and repair stormwater utility structures before predicted storm events; maintains and repairs large sections of downtown bluestone sidewalk; administers and inspects Tree Removal permits on private property 199 permits in 2016, 134 permits in 2015, and 111 permits in 2014; supervises the Central Maintenance Facility and responsible for project management associated with the Village’s annual capital improvement program;

In 2016, there were a number of capital improvement projects that were completed: ancillary work associated with the construction of the salt shed; construction of a new water department office and electrical room at Freightway and installation of new doors at Village Hall. It is anticipated in fiscal year 2017-2018 that repair work at the Popham Road Fire House will commence. In 2016, the following sidewalks were installed: Christie Place (2,000 sq. ft.); Spencer Place (1,088 sq. ft.); Hardwood Court (1,143 sq. ft.); Chase Rd (4,378 sq. ft.); Popham (300 sq. ft.), Freightway (940 sq. ft.), and Garth Rd (3,000 sq. ft.).

Department Summary

General Fund Public Works	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	470,165	484,574	423,054	432,083	433,464
Engineer	304,609	328,354	371,843	336,684	378,470
Facilities Maintenance	1,225,874	1,319,210	1,420,301	1,394,554	1,408,418
Highway	2,935,893	2,848,258	3,310,798	3,295,071	3,376,223
Sanitation	2,222,204	2,342,510	2,309,396	2,314,892	2,439,464
Department Total	<u>7,158,745</u>	<u>7,322,906</u>	<u>7,835,392</u>	<u>7,773,284</u>	<u>8,036,039</u>

Expenditure Categories					
Personal Services	5,387,130	5,595,370	5,642,150	5,669,542	5,932,989
Equipment	18,790	53,971	57,500	57,500	57,500
Other	1,752,825	1,673,565	2,135,742	2,046,242	2,045,550
Department Total	<u>7,158,745</u>	<u>7,322,906</u>	<u>7,835,392</u>	<u>7,773,284</u>	<u>8,036,039</u>

Position Summary

DEPARTMENT Public Works

DIVISIONS	2016-17 Modified Salaries				2017-18 Proposed Salaries			
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Total Salary
Administration								
Superintendent of Public Work	1	160,506	1	160,506	1	160,506	1	160,506
Project Manager	1	114,311	1	114,311	1	114,311	1	114,311
Senior Office Assistant PW	1	69,000	1	69,000	1	70,380	1	70,380
Administrative Intern	1	51,000	1	51,000	1	51,000	1	51,000
Temporaries/Overtime				5,000				5,000
Unused Vac/Longevity				9,366				9,367
Sub-total	4		4	409,183	4		4	410,564
Engineer								
Village Engineer	0.5	128,953	0.5	62,813	-	-	-	-
Village Engineer	0.5	128,000	0.5	60,546	1	128,000	1	128,000
Jr Civil Engineer	1	83,640	1	83,640	1	83,640	1	83,640
Engineering Aide	1	60,000	1	22,846	1	60,000	1	60,000
Administrative Intern	1	43,860	1	43,860	1	43,860	1	43,860
Temporaries				47,000				47,000
Unused Vac/Longevity				4,079				4,070
Sub-total	4		4	324,784	4		4	366,570
Facilities Maintenance								
Maintenance Mechanic	1	95,863	1	95,863	1	95,863	1	95,863
Maintenance Laborer	3	68,972	3	206,916	3	68,972	3	206,916
Laborer	2	63,795	2	127,590	3	63,795	3	191,385
Laborer	1	58,515	1	57,714	-	-	-	-
Laborer	1	52,384	1	52,384	1	58,639	1	58,639
Laborer	1	40,000	1	40,000	1	45,950	1	45,950
Laborer	0.5	63,795	0.5	27,236				
Laborer	0.5	40,000	0.5	20,000	1	45,950	1	45,950
Caretaker	1	41,875	1	41,875	1	45,701	1	45,701
Custodial Aide	1	40,000	1	25,692	1	41,913	1	41,913
Custodial Aide	1	40,000	1	40,000	0.2	40,000	0.2	6,925
Temporaries/Overtime				111,000				115,000
Unused Vac/Longevity				16,092				17,176
Sub-total	13		13.0	862,362	12		12	871,418

Position Summary

DEPARTMENT Public Works (Continued)

DIVISIONS	2016-17 Modified Salaries				2017-18 Proposed Salaries			Total Salary
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	
Highway								
General Foreman	1	105,449	1	105,449	1	105,449	1	105,449
Assistant Foreman	1	88,870	1	88,870	1	88,870	1	88,870
Tree Trimmer	2	76,703	2	153,406	2	78,237	2	156,474
Motor Equipt Operator I	4	76,703	4	306,812	4	78,237	4	312,948
Maintenance Mechanic (Signs)	2	76,703	2	153,406	2	78,237	2	156,474
Laborer/MEO Equivalent	9	70,668	9	636,012	9	72,081	9	648,729
Laborer/MEO Equivalent	2	35,000	2	70,000	2	54,258	2	108,516
On Call Pay				19,500				19,500
Out of Title Pay				53,400				53,400
Temporaries/Overtime				517,000				523,000
Longevity				26,716				30,863
Sub-total	21		21	2,130,571	21		21	2,204,223
Sanitation								
General Foreman	1	95,863	1	95,863	1	95,863	1	95,863
Assistant Foreman	1	90,647	1	90,647	1	90,647	1	90,647
Intermediate Acct Clerk	1	47,000	1	47,000	1	49,725	1	49,725
Motor Equipt Operator I	4	76,703	4	306,812	4	78,237	4	312,948
Sanitation Worker (Scooter)	10	73,288	10	732,880	10	74,754	10	747,540
Laborer/MEO Equivalent	3	70,668	3	212,004	5	72,081	5	360,405
Laborer/MEO Equivalent	3	53,214	2	159,642	1	62,900	1	62,900
Laborer/MEO Equivalent	3	35,000	1	105,000	3	54,258	3	162,774
Temporaries/Overtime				111,500				112,000
Longevity				37,554				41,412
Out of Title Pay				44,000				44,000
Sub-total	26		23.0	1,942,902	26		26	2,080,214
Department Total	68		65.0	5,669,802	67		67	5,932,989

Division Summary

Public Works Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	470,165	484,574	423,054	432,083	433,464
Division Total	470,165	484,574	423,054	432,083	433,464
Expenditure Categories					
.100 Personal Services	460,422	473,045	400,154	409,183	410,564
.400 Other	9,743	11,529	22,900	22,900	22,900
Division Total	470,165	484,574	423,054	432,083	433,464
.400 A/C Breakdown					
.412 Office Supplies	1,232	1,388	2,500	2,500	2,500
.431 Food Supplies	1,642	304	4,000	4,000	4,000
.435 Prof Business Exp	210	670	2,000	2,000	2,000
.454 Travel	685	425	1,500	1,500	1,500
.455 Travel (Local)	-	-	200	200	200
.469 Printing & Forms	90	208	700	700	700
.480 Dues & Subscriptions	1,480	1,670	1,500	1,500	1,500
.496 Professional Development	1,348	445	1,500	1,500	1,500
.499 Contractual Expense	3,056	6,419	9,000	9,000	9,000
Division Total	9,743	11,529	22,900	22,900	22,900

Division Summary

Public Works Engineer	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	66,158	75,370	114,563	113,764	114,682
Construction	51,736	52,814	51,770	42,929	53,146
Permits & Inspections	39,247	51,511	58,585	59,358	59,822
Planning Board	38,233	40,134	39,470	30,383	40,600
Project Development	43,996	44,419	43,385	34,775	44,528
Pavement Management	65,239	65,106	64,070	55,475	65,692
Division Total	304,609	329,354	371,843	336,684	378,470
Expenditure Categories					
.100 Personal Services	299,490	324,019	359,943	324,784	366,570
.200 Equipment	201	-	5,000	5,000	5,000
.400 Other	4,918	4,335	6,900	6,900	6,900
Division Total	304,609	328,354	371,843	336,684	378,470
<u>.200 A/C Breakdown</u>					
.20 Equipment	201	-	5,000	5,000	5,000
Division Total	201	-	5,000	5,000	5,000
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	1,538	800	1,000	1,000	1,000
.435 Prof Business Exp	598	400	400	400	400
.454 Travel	-	-	1,500	1,500	1,500
.469 Printing & Forms	168	285	1,000	1,000	1,000
.480 Dues & Subscriptions	880	1,000	1,000	1,000	1,000
.496 Professional Development	774	890	1,000	1,000	1,000
.499 Contractual Expense	960	960	1,000	1,000	1,000
Division Total	4,918	4,335	6,900	6,900	6,900

Division Summary

Public Works Facilities Maintenance	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	316,304	277,085	396,057	364,251	368,141
New Construction	233,340	291,150	271,384	271,453	274,494
Emergency Repairs	301,547	301,886	312,597	321,538	318,555
Custodial Support	121,730	125,598	113,107	112,732	110,031
Facilities Support	252,953	323,491	329,156	324,580	337,197
Division Total	1,225,874	1,319,210	1,422,301	1,394,554	1,408,418
Expenditure Categories					
.100 Personal Services	752,029	842,774	859,109	862,362	871,418
.200 Equipment	77	4,218	5,000	5,000	5,000
.400 Other	473,768	472,218	556,192	527,192	532,000
Division Total	1,225,874	1,319,210	1,420,301	1,394,554	1,408,418
.200 A/C Breakdown					
.21 Office Equipment	-	-	3,000	3,000	3,000
.22 Furniture & Fixtures	-	2,334	2,000	2,000	2,000
.23 Maintenance Equipment	77	1,884	-	-	-
Division Total	77	4,218	5,000	5,000	5,000
.400 A/C Breakdown					
.411 Fuel, Light & Power	232,389	192,805	255,000	230,000	235,000
.412 Office Supplies	17,606	12,002	13,000	13,000	13,000
.414 Maint Supplies	5,174	11,593	9,000	9,000	9,000
.419 Tools & Hardware	2,323	2,974	3,000	3,000	3,000
.438 Fuel, Heating	10,879	5,059	15,000	15,000	8,000
.446 Construction Supplies	40,181	88,891	71,000	71,000	71,000
.456 Equipment Rental	2,151	5,489	12,000	8,000	12,000
.460 Repairs to Equipment	42,985	-	-	-	-
.461 Repairs to Buildings	30,748	36,352	30,000	30,000	30,000
.485 Postage	25,991	27,585	30,000	30,000	30,000
.495 HVAC System Maint	21,351	31,614	33,000	33,000	35,000
.499 Contractual Expense	41,990	57,854	85,192	85,192	86,000
Division Total	473,768	472,218	556,192	527,192	532,000

Division Summary

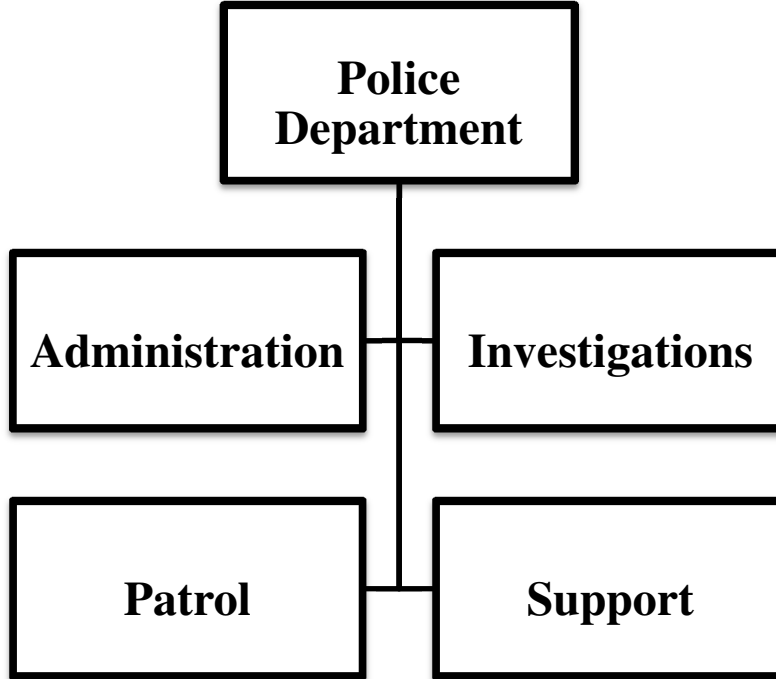
Public Works Highway	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	221,997	246,587	266,274	271,533	275,681
Leaf Collection/Disposal	537,592	633,365	667,425	672,327	680,028
Park Maintenance	194,010	194,300	268,530	275,402	277,309
Sanitary Sewers	95,130	79,159	75,628	76,912	78,220
Shade Trees	152,330	253,305	284,644	257,408	283,503
Snow Removal	965,372	729,803	842,781	848,909	869,785
Street Cleaning	150,776	5,392	47,600	48,352	49,119
Storm Drains	-	153,990	164,334	166,647	173,819
Street Lights	222,711	205,811	314,180	294,854	291,051
Street Maintenance	395,975	346,546	379,402	382,727	397,708
Division Total	2,935,893	2,848,258	3,310,798	3,295,071	3,376,223
Expenditure Categories					
.100 Personal Services	1,996,700	1,921,019	2,100,798	2,130,571	2,204,223
.200 Equipment	15,333	45,962	44,000	44,000	44,000
.400 Other	923,860	881,277	1,166,000	1,120,500	1,128,000
Division Total	2,935,893	2,848,258	3,310,798	3,295,071	3,376,223
<u>.200 A/C Breakdown</u>					
.20 Equipment	15,333	45,962	44,000	44,000	44,000
Division Total	15,333	45,962	44,000	44,000	44,000
<u>.400 A/C Breakdown</u>					
.411 Light & Power (Street Lights)	189,741	149,626	225,500	205,000	200,000
.412 Office Supplies	2,694	3,162	2,500	2,500	2,500
.419 Tools & Hardware	6,414	12,046	20,500	20,500	15,500
.421 Uniforms	-	1,080	1,000	1,000	1,000
.423 Pipe & Fittings	1,500	590	7,500	7,500	7,500
.430 Street Maint Supplies	463,821	298,875	390,000	390,000	390,000
.435 Prof Business Exp	-	-	500	500	500
.443 Electrical Supplies	15,201	17,365	20,000	20,000	20,000
.444 Seed, Fertilizer	967	3,456	3,000	3,000	3,000
.445 Shrubs & Trees	8,654	12,182	18,000	18,000	20,500
.446 Construction Supplies	3,077	7,335	4,000	4,000	4,000
.454 Travel	-	-	500	500	500
.458 Supplemental Services	106,606	147,256	170,000	145,000	145,000
.462 Equipment Supplies	7,485	50,831	61,500	61,500	61,500
.468 Street Signs & Materials	22,580	18,207	20,000	20,000	20,000
.480 Dues & Subscriptions	-	45	500	500	500
.483 Care of Trees	10,635	80,622	80,000	50,000	65,000
.483 -2 Care of American Legion Pty	-	-	-	5,000	5,000
.496 Professional Development	2,103	95	500	500	500
.499 Contractual Expense	82,382	78,504	165,500	165,500	165,500
Division Total	923,860	881,277	1,191,000	1,120,500	1,128,000

Division Summary

Public Works Sanitation	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	96,571	103,417	140,727	142,940	149,525
Garbage	1,669,643	1,778,109	1,681,053	1,688,549	1,763,873
Recycling	336,830	316,592	344,171	342,263	368,716
Special	26,823	28,550	32,963	33,316	35,682
Support	92,337	115,842	110,482	107,824	121,668
Division Total	2,222,204	2,342,510	2,309,396	2,314,892	2,439,464
Expenditure Categories					
.100 Personal Services	1,878,489	2,034,513	1,922,146	1,942,642	2,080,214
.200 Equipment	3,179	3,791	3,500	3,500	3,500
.400 Other	340,536	304,206	383,750	368,750	355,750
Division Total	2,222,204	2,342,510	2,309,396	2,314,892	2,439,464
<u>.200 A/C Breakdown</u>					
.20 Equipment	3,179	3,791	3,500	3,500	3,500
Division Total	3,179	3,791	3,500	3,500	3,500
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	1,209	1,372	1,250	1,250	1,250
.419 Tools & Hardware	4,750	2,632	4,500	4,500	4,500
.448 Waste Disposal Fees	189,134	187,116	225,000	210,000	200,000
.454 Travel	-	-	500	500	500
.458 Supplemental Services	1,000	-	1,500	1,500	1,500
.460 Repairs to Equipment	839	878	1,000	1,000	1,000
.461 Repairs to Buildings	10,181	8,718	3,000	3,000	5,000
.462 Equipment Supplies	6,579	4,338	7,000	7,000	7,000
.497 Recycling	112,174	89,918	120,000	120,000	115,000
.499 Contractual Expense	14,670	9,234	20,000	20,000	20,000
Division Total	340,536	304,206	383,750	368,750	355,750

POLICE DEPARTMENT

FY 2017 - 2018



POLICE DEPARTMENT

FY 2017 - 2018

The Police Department (“Department”) protects the lives and property of people in Scarsdale by enforcing the laws of the Village and New York State. The Department fulfills its mission by engendering and maintaining a feeling of security in the Village, reducing the opportunities for criminal activity through crime reduction strategies, identifying, apprehending and prosecuting offenders, recovering and returning property and providing related services. The Department’s divisions are Administration, Investigations, Patrol, and Support. **Administration** manages the strategic allocation of resources to provide the most effective and efficient police services, which include such activities as budgeting, procurement, facilities maintenance and records management. **Investigation** processes evidence relating to crimes against persons and property, performs crime analysis tasks, and coordinates youth and senior programs. During the past calendar year the Investigations Section was assigned 353 cases for follow up, of which 256 were closed through investigation or arrest. Of note, the Section was involved in several burglary task forces that included numerous other police jurisdictions and the Westchester County District Attorney’s office that resulted in the arrest of two (2) separate burglars that had been active in Nassau, Suffolk and Westchester Counties, NYC, Connecticut and New Jersey. The Investigation Section also investigated numerous identity theft cases. Several of these cases were closed by arrest. The Investigation Section met seven (7) of its eight (8) goals and objectives in 2016. **Patrol** operates on a twenty-four hour basis utilizing a fleet of ten (10) patrol vehicles, nine (9) specially outfitted bicycles, two (2) motorcycles, one (1) undercover vehicle and an Incident Command vehicle equipped with desks, communications equipment, computers, maps and generators. Patrol responds to emergency calls for service, operates the communications system, conducts school crossing and animal control operations and is responsible for emergency planning and coordination. In the past calendar year Patrol responded to approximately 14,857 calls for service and fielded thousands of informational requests and calls for general assistance. The Patrol Section met or exceeded twelve (12) of its thirteen (13) goals and objectives in 2016 and accomplished the following: received an extremely high rating in the annual Citizen’s Assessment of Police Services survey; maintained low levels of incidents of auto theft; made 28 DWI arrests; and issued 117 “quality of life”/alcohol related summonses, 20,580 parking and 3,111 moving citations. The motorcycle was used by our enforcement squad personnel to address traffic issues and during ceremonial details such as the Memorial Day Parade. The Incident Command Vehicle was deployed more than eight (8) times in 2016 for training purposes and special events where it served as a mobile command post. The **Support Services Section** is responsible for the administration of the National and State Accreditation Programs, the scheduling and training of all personnel, and the maintenance of all existing information technology applications and equipment as well as the implementation of new systems within the Police Department. The Support Services Section met seven (7) of its eight (8) goals and objectives in 2016, which included preparing and beginning to transfer our accreditation files to the new accreditation mandated Power-DMS System.

Department Summary

General Fund	2014-15	2015-16	2016-17	2016-17	2017-18
Police	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Division Summary					
Administration	502,362	386,114	464,926	461,326	470,817
Investigations	517,464	566,031	583,534	583,534	602,843
Patrol	4,817,122	5,170,311	5,393,539	5,265,874	5,656,078
Support	291,616	293,102	331,176	331,176	340,506
Department Total	6,128,564	6,415,558	6,773,175	6,641,910	7,070,244
Expenditure Categories					
Personal Services	5,912,528	6,228,319	6,453,310	6,325,645	6,775,879
Equipment	41,025	45,228	47,450	47,450	47,250
Other	175,011	142,011	272,415	268,815	247,115
Department Total	6,128,564	6,415,558	6,773,175	6,641,910	7,070,244

Position Summary

DEPARTMENT	2016-17 Modified Salaries				2017-18 Proposed Salaries			
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Total Salary
Police								
Administration								
Chief of Police	1	173,185	1	173,185	1	180,778	1	180,778
Office Manager	1	75,000	1	75,000	1	76,500	1	76,500
Jr Admin Asst	1	54,000	1	54,000	1	57,120	1	57,120
Temporaries				47,000				47,000
Overtime				2,500				2,500
Holiday Pay				8,659				9,039
Unused Vac/Longevity				15,482				16,080
Sub-total	3		3	375,826	3		3	389,017
Investigations								
Lieutenant	1	138,000	1	138,000	1	142,798	1	142,798
Patrolman Detective	3	114,031	3	342,093	3	118,229	3	354,687
Overtime				34,000				34,000
Holiday Pay				24,004				24,875
Unused Vac/Longevity				28,722				29,768
Sub-total	4		4	566,819	4		4	586,128
Patrol								
Captain	1	154,560	1	154,560	1	161,410	1	161,410
Lieutenant	1	138,000	1	138,000	1	142,798	1	142,798
Sergeant	10	122,085	10	1,220,850	10	127,498	10	1,274,980
Patrol Officer	14	107,781	14	1,508,934	15	111,840	15	1,677,600
Patrol Officer	1	101,637	1	101,637	-	-	-	-
Patrol Officer	4	86,786	4	347,144	4	104,572	4	418,288
Patrol Officer	3	70,879	3	212,637	3	89,212	3	267,636
Patrol Officer	1	52,144	1	52,144	1	67,943	1	67,943
Patrol Officer	2	43,186	2	86,372	2	59,522	2	119,044
Patrol Officer	1	40,000	1	16,666	1	50,115	1	50,115
Parking Enforcement Officer	1	37,500	1	18,720	1	37,500	1	37,500
Parking Enforcement Office (P	-	-	-	5,000	-	-	-	5,000
Animal Warden/PEO	1	56,000	1	56,000	1	59,160	1	59,160
Switchboard/Dispatch	1	41,875	1	41,875	1	44,626	1	44,626
Switchboard Part-time	-	10,000	-	-	-	10,000	-	-
Police Aides	-	-	-	35,000	-	-	-	35,000
Traffic Enforcement Officer	1	48,025	1	48,025	1	50,681	1	50,681
School Crossing Guards				210,085				214,268
Overtime				366,000				376,000
Overtime Reimbursed				124,800				124,800
Holiday Pay				198,951				216,130
Unused Vac/Longevity				168,024				175,649
Sub-total	42		42	5,111,424	42		42	5,518,628

Position Summary

DEPARTMENT Police

DIVISIONS	2016-17 Modified Salaries				2017-18 Proposed Salaries			
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Total Salary
Support								
Sergeant	1	122,085	1	122,085	1	127,498	1	127,498
Patrolman	1	107,781	1	107,781	1	111,840	1	111,840
Overtime				15,000				15,000
Holiday Pay				11,493				11,967
Unused Vac/Longevity				15,217				15,801
Sub-total	2		2	271,576	2		2	282,106
Department Total	51		51	6,325,645	51		51	6,775,879

Division Summary

Police Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Chief of Police	325,365	197,110	212,846	212,046	220,516
Maintenance	24,123	24,344	55,900	55,900	55,000
Records Management	152,874	164,660	196,180	193,380	195,301
Division Total	502,362	386,114	464,926	461,326	470,817
Expenditure Categories					
.100 Personal Services	464,861	355,685	375,826	375,826	389,017
.200 Equipment	-	353	1,500	1,500	1,500
.400 Other	37,501	30,076	87,600	84,000	80,300
Division Total	502,362	386,114	464,926	461,326	470,817
.200 A/C Breakdown					
.21 Office Equipment	-	353	1,500	1,500	1,500
Division Total	-	353	1,500	1,500	1,500
.400 A/C Breakdown					
.412 Office Supplies	4,772	4,959	6,800	6,800	5,000
.414 Maint Supplies	5,900	5,432	6,900	6,900	6,000
.421 Uniforms	550	550	700	700	700
.426 Special Dept Supplies	375	1,669	3,000	3,000	2,000
.435 Prof Business Exp	4,798	2,400	4,400	4,400	4,400
.454 Travel	7,061	2,156	10,000	10,000	10,000
.456 Equipment Rental	-	286	4,800	2,000	2,000
.460 Repairs to Equipment	2,268	456	2,400	2,400	2,000
.461 Repairs to Buildings	7,142	5,299	8,000	8,000	8,000
.469 Printing & Forms	2,886	2,680	3,100	3,100	3,100
.474 Traffic Signals	697	1,716	6,000	6,000	6,400
.496 Professional Development	668	949	5,000	4,200	4,200
.499 Contractual Expense	384	1,524	26,500	26,500	26,500
Division Total	37,501	30,076	87,600	84,000	80,300

Division Summary

Police Investigations	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Investigations	400,596	441,203	445,815	445,815	460,376
Youth & Adult Services	116,868	124,828	137,719	137,719	142,467
Division Total	517,464	566,031	583,534	583,534	602,843
Expenditure Categories					
.100 Personal Services	508,688	555,834	566,819	566,819	586,128
.200 Equipment	2,418	2,331	5,250	5,250	5,250
.400 Other	6,358	7,866	11,465	11,465	11,465
Division Total	517,464	566,031	583,534	583,534	602,843
<u>.200 A/C Breakdown</u>					
.21 Office Equipment	-	-	750	750	750
.22 Furniture & Fixtures	-	135	900	900	900
.24 Photo Equipment	2,418	2,196	3,600	3,600	3,600
Division Total	2,418	2,331	5,250	5,250	5,250
<u>.400 A/C Breakdown</u>					
.421 Uniforms	2,342	2,750	2,750	2,750	2,750
.435 Prof Business Exp	1,149	552	1,015	1,015	1,015
.456 Equipment Rental	-	-	350	350	350
.460 Repairs to Equipment	-	-	200	200	200
.473 Cell Tower Tracking/Search	-	-	2,000	2,000	2,000
.496 Professional Development	20	1,648	2,150	2,150	2,150
.499 Contractual Expense	2,847	2,916	3,000	3,000	3,000
Division Total	6,358	7,866	11,465	11,465	11,465

Division Summary

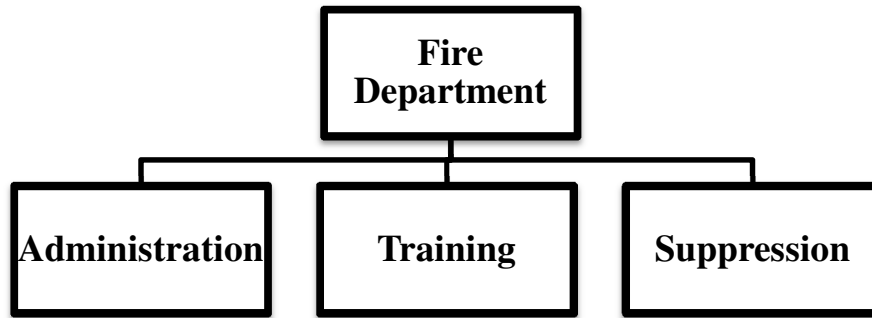
Police Patrol	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Police Aides	23,672	23,656	35,550	35,550	35,550
Bicycle Patrol	120,670	123,119	127,993	127,993	132,417
Communications	42,652	53,557	68,575	58,575	61,326
Parking & Animal Control	62,588	83,356	116,500	97,720	119,660
Patrol	4,316,138	4,616,044	4,759,793	4,663,322	5,017,438
Traffic Enforcement	48,044	47,680	51,624	51,624	54,280
Crossing Guards	203,358	222,899	233,504	231,090	235,407
Division Total	4,817,122	5,170,311	5,393,539	5,265,874	5,656,078
Expenditure Categories					
.100 Personal Services	4,693,312	5,058,406	5,239,089	5,111,424	5,518,628
.200 Equipment	31,059	36,028	33,000	33,000	33,000
.400 Other	92,751	75,877	121,450	121,450	104,450
Division Total	4,817,122	5,170,311	5,393,539	5,265,874	5,656,078
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	-	-	-
.22 Furniture & Fixtures	7,888	707	4,500	4,500	4,500
.24 Photo Equipment	23,171	35,321	28,500	28,500	28,500
Division Total	31,059	36,028	33,000	33,000	33,000
<u>.400 A/C Breakdown</u>					
.421 Uniforms	30,458	9,480	36,650	36,650	19,650
.426 Special Dept Supplies	11,601	13,229	14,000	14,000	14,000
.435 Prof Business Exp	-	190	400	400	400
.436 Radio Repairs	4,061	3,166	2,200	2,200	2,200
.456 Equipment Rental	-	-	1,200	1,200	1,200
.460 Repairs to Equipment	150	503	700	700	700
.469 Printing & Forms	1,782	1,935	6,000	6,000	6,000
.492 Sch Guards Car Allow	10,500	10,125	12,000	12,000	12,000
.496 Professional Development	165	1,072	1,300	1,300	1,300
.499 Contractual Expense	34,034	36,177	47,000	47,000	47,000
Division Total	92,751	75,877	121,450	121,450	104,450

Division Summary

Police Support	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Accreditation	74,714	70,913	85,716	85,716	87,756
Information Technology	128,403	141,083	149,244	149,244	153,494
Training	88,499	81,106	96,216	96,216	99,256
Division Total	291,616	293,102	331,176	331,176	340,506
Expenditure Categories					
.100 Personal Services	245,667	258,394	271,576	271,576	282,106
.200 Equipment	7,548	6,516	7,700	7,700	7,500
.400 Other	38,401	28,192	51,900	51,900	50,900
Division Total	291,616	293,102	331,176	331,176	340,506
.200 A/C Breakdown					
.21 Office Equipment	7,548	6,516	7,700	7,700	7,500
.24 Photo Equipment	-	-	-	-	-
Division Total	7,548	6,516	7,700	7,700	7,500
.400 A/C Breakdown					
.426 Special Dept Supplies	21,287	10,520	18,500	18,500	18,500
.435 Prof Business Exp	850	-	2,000	2,000	2,000
.460 Repairs to Equipment	2,907	1,059	2,400	2,400	2,400
.496 Professional Development	1,358	4,045	6,000	6,000	6,000
.499 Contractual Expense	11,999	12,568	23,000	23,000	22,000
Division Total	38,401	28,192	51,900	51,900	50,900

FIRE DEPARTMENT

FY 2017 - 2018



The Scarsdale Fire Department (“Department”) is committed to the protection and preservation of life, property and the environment from the adverse effects of fire and hazardous conditions through fire prevention, education, suppression and training. The Department is responsive to the needs of our citizens by providing rapid, professional services essential to the health, safety and well-being of the community. The protection of life and property is accomplished by our steadfast commitment to reducing the number of incidents of fire through fire education and prevention, identifying fire safety code violations, identifying and assisting with the prosecution of arson related crimes, and providing a multitude of related services creating a secure environment. During calendar year 2016 the Department responded to a total of 1,499 alarms. Of these, 42 were structure fires, 139 were motor vehicle accidents/victim rescues, 268 were hazardous conditions requiring Department intervention and 258 were public assistance/service calls. The remainder of alarms were divided among commercial and residential automatic fire alarms, refuse/brush fires, mutual aid to neighboring community and unintentional alarms caused by system malfunctions. The average emergency response time for the Department is approximately three (3) to four (4) minutes. This excellent response time along with such factors as equipment and training has kept the Scarsdale Fire Department’s Insurance Service Organizations (ISO) rating one of the highest in Westchester County and among the top 10% in New York State.

The Fire Department’s is comprised of three (3) divisions: Administration, Suppression, and Training. **Administration** provides the overall management of the Department, including scheduling, procurement, fire safety inspections, fire prevention, and record keeping. In calendar year 2016 the Department conducted 761 building safety inspections and issued 104 permits, a majority of the requests which were tent or public assembly permits. **Suppression** operates the Village’s three (3) firehouses and 11 vehicles, and responds to emergencies and non-emergency calls for service. The **Training Division** is responsible for ensuring that career and volunteer firefighters are cognizant of current New York State and national performance standards and that they maintain the necessary skills to meet those criteria. In total, the Department’s career staff of 46 uniformed members devoted over 11,800 hours to training in calendar year 2016, including many critical and specialized subjects such as hazardous material mitigation, weapons of mass destruction, rescue of trapped firefighters, trench and confined space rescue, safe driving tactics for emergency vehicles, physical conditioning and strength training, CPR, and other firefighting tactics and strategies. The Department’s volunteer firefighters participated in monthly training sessions here in the Village and in numerous specialized training sessions at the Westchester County Department of Emergency Services in Valhalla. The Department’s volunteer firefighters completed more than 1,700 hours of training in 2016. A major priority of the Training Division is the fire education/prevention effort, which involves community outreach through school visits, fire prevention fairs and publications.

Department Summary

General Fund Fire Department	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	444,805	468,021	648,856	710,782	631,048
Suppression Operations	5,212,408	4,853,496	5,260,243	5,235,103	5,227,121
Training	174,544	217,652	243,458	232,602	295,961
Department Total	5,831,757	5,539,169	6,152,557	6,178,487	6,154,130
Expenditure Categories					
Personal Services	5,463,341	5,214,104	5,765,014	5,790,944	5,741,819
Equipment	52,077	68,862	57,500	57,500	64,500
Other	316,339	256,203	330,043	330,043	347,811
Department Total	5,831,757	5,539,169	6,152,557	6,178,487	6,154,130

Position Summary

DEPARTMENT		2016-17 Modified Salaries			2017-18 Proposed Salaries			
DIVISIONS	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Funded Salary	Funded Positions	Total Salary
Administration								
Fire Chief	0.1	175,287	0.1	38,496	-	-	-	-
Fire Chief	0.9	158,500	0.9	142,450	1	158,500	1	158,500
Fire Lieutenant - Staff Officer	1	113,495	1	56,747	1	113,495	1	113,495
Fire Captain - Schedule	1	126,325	1	126,325	1	126,325	1	126,325
Interm Acct Clerk/Typ	1	54,000	1	54,000	1	57,120	1	57,120
Fire Inspector	1	80,408	1	80,408	1	82,016	1	82,016
Temporary Clerk		3,000		3,000		3,000		3,000
Overtime				9,000				10,000
Holiday Pay				18,500				23,919
Compensated Absences				135,180				-
Sick Leave Incentive				2,000				3,000
Unused Vac/Longevity				10,676				19,173
Sub-total	5.0		5.0	676,782	5		5	596,548
Suppression Operations								
Fire Captain	4	126,325	4	505,300	4	126,325	4	505,300
Fire Fighter	28	98,691	28	2,763,348	28	98,691	28	2,763,348
Fire Fighter	1	98,691	1	49,346	-	-	-	-
Fire Fighter	1	74,424	1	74,424	1	85,206	1	85,206
Fire Fighter	2	69,031	2	138,062	2	79,818	2	159,636
Fire Fighter	2	62,303	2	124,606	2	73,497	2	146,994
Fire Fighter	1	61,370	1	61,370	1	72,564	1	72,564
Fire Fighter	1	55,771	1	55,771	1	66,966	1	66,966
Fire Fighter	1	53,905	1	53,905	1	65,102	1	65,102
Fire Fighter	1	45,234	1	45,234	1	56,898	1	56,898
Fire Fighter	0.5	37,500	0.5	18,750	1	49,738	1	40,560
Fire Fighter	0.5	37,500	0.5	18,750	1	49,738	1	40,560
Fire Fighter (207a)	-	63,080	-	63,080	-	63,080	-	63,080
Fire Fighter (207a)	-	15,260	-	15,260	-	15,260	-	15,260
Overtime				497,500				375,003
Personal Leave				132,896				137,268
Holiday Pay				278,260				276,710
Sick Leave Incentive				23,000				28,000
Unused Vac/Longevity				45,741				43,166
Sub-total	43.0		43	4,964,603	43		43	4,941,621
Training								
Fire Captain	1	115,469	1	115,469	1	126,325	1	125,338
Overtime				20,000				64,072
Holiday Pay				8,746				8,746
Sick Leave Incentive				1,000				1,000
Unused Vac/Longevity				4,344				4,494
Sub-total	1		1	149,559	1		1	203,650
Department Total	49		49.0	5,790,944	49		49	5,741,819

Division Summary

Fire Department Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	271,872	287,277	439,003	500,929	416,865
Records Management	50,342	55,158	61,638	61,638	64,818
Scheduling	122,591	125,586	148,215	148,215	149,365
Division Total	444,805	468,021	648,856	710,782	631,048
Expenditure Categories					
.100 Personal Services	430,812	454,905	614,856	676,782	596,548
.200 Equipment	1,145	3,001	6,000	6,000	6,000
.400 Other	12,848	10,115	28,000	28,000	28,500
Division Total	444,805	468,021	648,856	710,782	631,048
<u>.200 A/C Breakdown</u>					
.21 Office Equipment	1,145	3,001	6,000	6,000	6,000
Division Total	1,145	3,001	6,000	6,000	6,000
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	593	503	3,000	3,000	3,000
.413 Auto Supplies	500	358	500	500	500
.435 Prof Business Exp	2,393	2,201	4,300	4,300	4,300
.449 Miscellaneous Supplies	190	625	1,300	1,300	1,300
.454 Travel	3,010	2,820	5,500	5,500	5,500
.460 Repairs to Equipment	-	630	1,500	1,500	1,500
.461 Repairs to Buildings	1,010	-	2,000	2,000	2,000
.469 Printing & Forms	777	391	1,900	1,900	1,900
.496 Professional Development	2,585	702	5,000	5,000	5,000
.499 Contractual Expense	1,790	1,885	3,000	3,000	3,500
Division Total	12,848	10,115	28,000	28,000	28,500

Division Summary

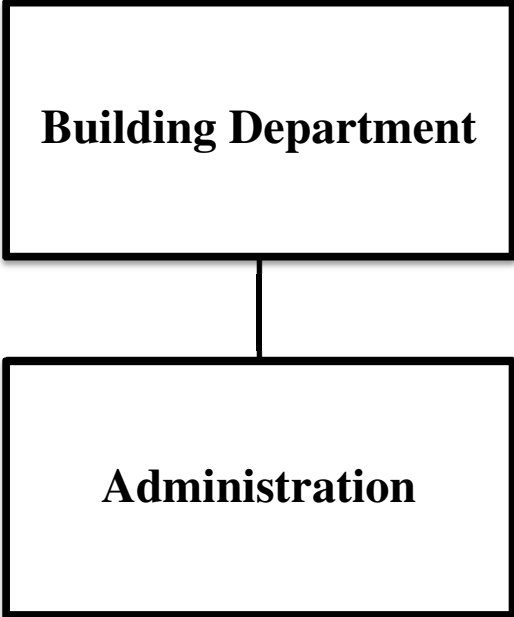
Fire Department Suppression Operations	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Suppression Operations	5,212,408	4,853,496	5,260,243	5,235,103	5,227,121
Division Total	<u>5,212,408</u>	<u>4,853,496</u>	<u>5,260,243</u>	<u>5,235,103</u>	<u>5,227,121</u>
Expenditure Categories					
.100 Personal Services	4,907,191	4,612,223	4,989,743	4,964,603	4,941,621
.200 Equipment	41,353	61,820	44,000	44,000	50,000
.400 Other	263,864	179,453	226,500	226,500	235,500
Division Total	<u>5,212,408</u>	<u>4,853,496</u>	<u>5,260,243</u>	<u>5,235,103</u>	<u>5,227,121</u>
<u>.200 A/C Breakdown</u>					
.21 Office Equipment	3,570	3,223	4,000	4,000	4,000
.22 Furniture and Fixtures					6,000
.25 Fire Equipment	37,783	58,597	40,000	40,000	40,000
Division Total	<u>41,353</u>	<u>61,820</u>	<u>44,000</u>	<u>44,000</u>	<u>50,000</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	887	370	1,400	1,400	1,400
.413 Auto Supplies	1,000	-	1,500	1,500	1,500
.420 Hose & Tools	48,070	16,301	31,000	31,000	31,000
.421 Uniforms	99,271	43,928	45,000	45,000	48,000
.435 Prof Business Exp	957	1,365	2,000	2,000	2,000
.436 Radio Repairs	7,395	9,862	11,000	11,000	13,000
.449 Miscellaneous Supplies	9,524	8,218	12,000	12,000	12,000
.452 Painting	9,930	-	11,000	11,000	11,000
.454 Travel	547	1,815	2,000	2,000	2,000
.460 Repairs to Equipment	18,824	36,570	30,000	30,000	30,000
.461 Repairs to Buildings	24,411	15,320	25,000	25,000	28,000
.469 Printing & Forms	1,026	314	1,600	1,600	1,600
.496 Professional Development	10,263	4,998	13,000	13,000	13,000
.499 Contractual Expense	31,759	40,392	40,000	40,000	41,000
Division Total	<u>263,864</u>	<u>179,453</u>	<u>226,500</u>	<u>226,500</u>	<u>235,500</u>

Division Summary

Fire Department Training	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Career	131,327	147,677	167,365	156,509	214,600
Volunteer	43,217	69,975	76,093	76,093	81,361
Division Total	174,544	217,652	243,458	232,602	295,961
Expenditure Categories					
.100 Personal Services	125,338	146,976	160,415	149,559	203,650
.200 Equipment	9,579	4,041	7,500	7,500	8,500
.400 Other	39,627	66,635	75,543	75,543	83,811
Division Total	174,544	217,652	243,458	232,602	295,961
<u>.200 A/C Breakdown</u>					
.21 Office Equipment	991	940	1,000	1,000	1,000
.25 Fire Equipment	8,588	3,101	6,500	6,500	7,500
Division Total	9,579	4,041	7,500	7,500	8,500
<u>.400 A/C Breakdown</u>					
.401 Equip & Train Exp Vol Co #1	11,525	13,844	13,831	13,831	15,587
.402 Equip & Train Exp Vol Co #2	11,525	13,844	13,831	13,831	15,587
.403 Equip & Train Exp Vol Co #3	6,811	18,558	13,831	13,831	15,587
.412 Office Supplies	161	358	1,000	1,000	1,000
.413 Auto Supplies	200	-	500	500	500
.435 Prof Business Exp	26	-	750	750	750
.436 Radio Repairs	-	4,500	3,200	3,200	3,200
.449 Miscellaneous Supplies	1,487	2,181	3,500	3,500	3,500
.454 Travel	81	206	2,000	2,000	2,000
.460 Repairs to Equipment	-	-	500	500	500
.461 Repairs to Buildings	210	2,028	2,000	2,000	5,000
.469 Printing & Forms	520	110	600	600	600
.496 Professional Development	3,031	2,282	8,000	8,000	8,000
.499 Contractual Expense	4,050	8,724	12,000	12,000	12,000
Division Total	39,627	66,635	75,543	75,543	83,811

BUILDING DEPARTMENT

FY 2017 - 2018



BUILDING DEPARTMENT

FY 2017 - 2018

The Building Department (“Department”), along with the Engineering, Planning and Assessment Departments, coordinates community development. All applications pertaining to land use in the Village are submitted to the Department and forwarded to the appropriate Land Use Board or Committee, i.e. Board of Architectural Review, Board of Appeals, Planning Board or Committee on Historic Preservation, for consideration. The Department reviews plans for conformance with applicable provisions of the Village Code, 2015 International Code Council and 2016 New York State Uniform Code Supplement. The Department issues various building permits for new construction, alterations, additions and renovations, as well as Certificates of Use and Occupancy for these permits. The Department also issues plumbing, electrical, gas and oil heating system permits as mandated by the State of New York. The Department provides staff support to the Board of Architectural Review, Board of Appeals, and the Committee on Historic Preservation.

In calendar year 2016, 814 applications were submitted for review, of which 232 (29.4%) required Board of Architectural Review examination, 15 (1.8%) were referred to the Planning Board, 43 (5.7%) were reviewed by the Board of Appeals, 18 (2.3%) required action by the Historic Preservation Committee, and 487 (60.8%) were processed by the Department with no need for any land use board or committee review. Total applications for 2016 decreased 10% from 2015. In addition, the Department processed: 546 plumbing permits and 136 oil/gas heating or tank installation/removal permits. Additionally, 552 electrical permits and 518 Certificates of Use and Occupancy were issued to close-out open building permits.

Enforcement of both the Village Code and the New York State Building Code has increased as a result of greater State mandates. In addition, requests for access to public information have increased. The Department devotes approximately 20% of its work year responding to complaints related to adherence to approved plans, construction site conditions and construction activity without permits. The Department software allows for electronic data entry in the field, integration between New York State and Village building requirements and interface with the PAS property assessment software.

The Department is staffed by the Building Inspector, as Department Head, a Deputy Building Inspector, an Assistant Building Inspector, and a Plan Reviewer/Zoning Officer, all certified as NYS Code Enforcement Officers. In calendar year 2016, the Code Enforcement Officers and Building Department Staff completed over 346 investigations, of which 42 resulted in notices of violations, 28 stop work orders, and 24 appearance tickets.

The Department has improved the plan review turnaround from 20 to ten (10) business days for applications not requiring land use board approval and a target period of 20 business days to complete review of applications with full construction drawings subsequent to Board of Architectural Review approval.

Department Summary

General Fund Building & Safety Inspection	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	630,865	538,348	602,462	608,747	623,610
Department Total	<u>630,865</u>	<u>538,348</u>	<u>602,462</u>	<u>608,747</u>	<u>623,610</u>
Expenditure Categories					
Personal Services	583,167	566,088	579,962	585,944	600,110
Equipment	-	-	2,000	2,303	2,000
Other	47,698	(27,740)	20,500	20,500	21,500
Department Total	<u>630,865</u>	<u>538,348</u>	<u>602,462</u>	<u>608,747</u>	<u>623,610</u>

Position Summary

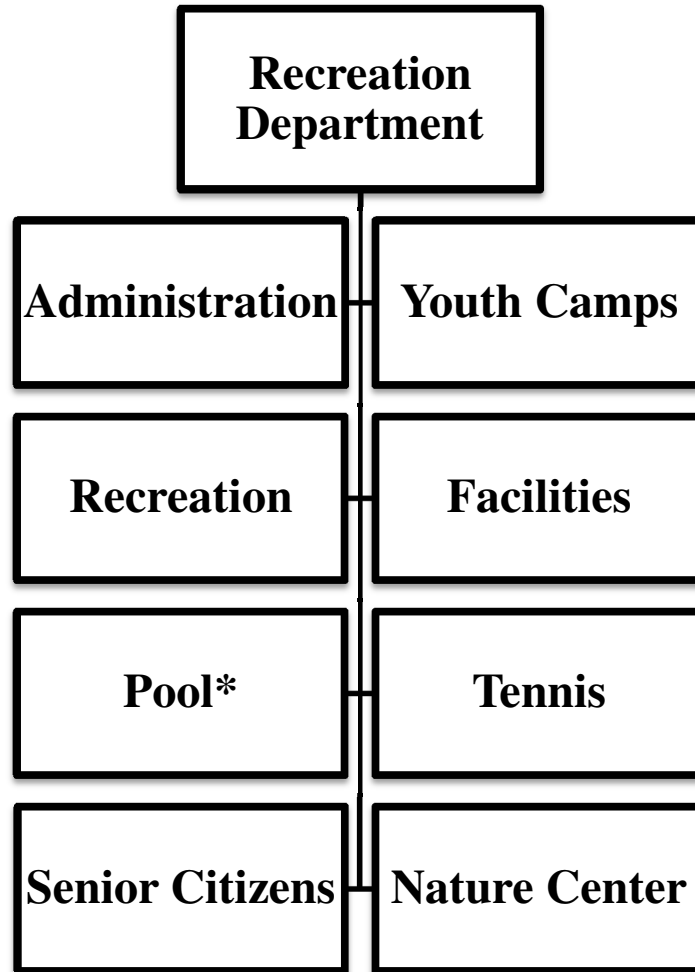
DEPARTMENT Building & Safety Inspection	2016-17 Modified Salaries			2017-18 Proposed Salaries			Total Salary	
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary		Funded Positions
Administration								
Building Inspector	1	124,630	1	124,630	1	124,630	1	124,630
Deputy Bldg Inspector	1	88,443	1	88,443	1	90,212	1	90,212
Asst Bldg Inspector	1	83,000	1	83,000	1	84,660	1	84,660
Plan Reviewer	1	86,000	1	86,000	1	87,720	1	87,720
Sr Office Asst Bldg	1	61,875	1	61,875	1	65,535	1	65,535
Senior Office Assistant	1	50,000	1	50,000	1	53,040	1	53,040
Junior Office Assistant	1	50,814	1	50,814	1	50,814	1	50,814
Unused Vac/Longevity				8,182				7,499
Temporaries/Overtime				33,000				36,000
Department Total	<u>7.0</u>		<u>7.0</u>	<u>585,944</u>	<u>7.0</u>		<u>7.0</u>	<u>600,110</u>

Division Summary

Building & Safety Inspection Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	171,060	149,764	153,226	154,452	158,855
Bd of Arch Review	66,119	75,122	104,772	107,782	111,142
Board of Appeals	18,102	16,295	16,175	16,828	16,569
Inspections	168,832	119,791	145,383	145,383	148,625
Plan Review	114,837	72,865	93,077	93,658	95,054
Permits	91,915	104,509	89,829	90,644	93,365
Division Total	630,865	538,346	602,462	608,747	623,610
Expenditure Categories					
.100 Personal Services	583,167	566,088	579,962	585,944	600,110
.200 Equipment	-	-	2,000	2,303	2,000
.400 Other	47,698	(27,740)	20,500	20,500	21,500
Division Total	630,865	538,348	602,462	608,747	623,610
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	2,000	2,303	2,000
Division Total	-	-	2,000	2,303	2,000
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	2,087	1,939	2,500	2,500	2,500
.435 Prof Business Exp	-	-	2,000	2,000	2,000
.454 Travel	-	-	1,500	1,500	1,500
.458 Supplemental Services	42,500	(32,337)	7,000	7,000	7,000
.469 Printing & Forms	533	475	3,000	3,000	4,000
.480 Dues & Subscriptions	470	-	1,500	1,500	1,500
.496 Professional Development	1,500	1,520	2,000	2,000	2,000
.499 Contractual Expense	608	663	1,000	1,000	1,000
Division Total	47,698	(27,740)	20,500	20,500	21,500

DEPARTMENT OF PARKS, RECREATION AND CONSERVATION

FY 2017 - 2018



*Budget for this division displayed in Enterprise Fund Swim Complex

DEPARTMENT OF PARKS, RECREATION AND CONSERVATION

FY 2017 - 2018

The Department of Parks, Recreation and Conservation (“Department”) mission is to advance parks, recreation and environment conservation efforts that enhance the quality of life for residents in the community. The Department manages 69 facilities and over 150 programs. Facilities include parks, playgrounds, athletic fields, tennis courts, platform tennis courts, swimming pools, the Weinberg Nature Center and trails. Indoor facilities are available through a cooperative arrangement with the Board of Education. The Department’s programming of leisure activities is designed to encourage creativity, physical wellness, and self discovery and is mindful of the particular needs of children, teens, adults, seniors, and people with disabilities.

The Department continues to be a model for the Village-wide leaf mulching initiative through mulching all Village-owned open space and passive park properties. Additionally, the Department continues to streamline Neighborhood Athletic Association youth sport programs by administering the programs through a standardized fee and the bulk purchasing of uniforms and equipment for the approximate 2,167 youth participating in the basketball, soccer and softball leagues offered by the Department.

Participation continued to be the hallmark of the Department’s programs with approximately 1,025 children attending the day camp, 259 children attending soccer/sports camp, 80 teens attending travel camp, 100 teams totaling 872 participants in the youth basketball league, 539 participants in the youth basketball clinic, 10 teams totaling 120 participants in the high school intramural basketball league, 36 teams totaling 417 participants in the girls softball league, 459 participants in the Little Dribblers Soccer program (ages 3 - 7), 417 participants in the youth soccer league (3rd –8th Grade), three (3) teams totaling 92 participants in the youth football league, 136 participants in the K & 4th grade flag football program, 297 children participating in the Fall, Winter and Spring Cheerleading Programs, 373 entries in the Halloween Window Painting Contest, 142 participants in the holiday breakfast, 139 children took part in recreational trips, eight (8) teams totaling 174 participants in the adult softball league, approximately 600 residents attending a total of four (4) Party-in-the-Park events, approximately 500 residents attending the Youth Sports Jamboree, and 1040 residents purchasing a tennis permit for the year with approximately 1,060 residents taking tennis lessons throughout the year.

Department Summary

General Fund	2014-15	2015-16	2016-17	2016-17	2017-18
Recreation	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Division Summary					
Administration	563,129	605,138	608,154	601,257	626,915
Youth Camps	676,099	749,074	768,283	704,113	767,595
Weinberg Nature Center	54,536	49,710	65,550	62,519	69,484
Facilities	438,795	487,524	481,119	484,143	497,127
Recreation	535,963	619,583	620,925	591,910	648,339
Senior Citizens	43,466	56,737	77,600	80,886	89,019
Tennis	316,291	345,329	355,152	330,933	350,445
Department Total	<u>2,628,279</u>	<u>2,913,095</u>	<u>2,976,783</u>	<u>2,855,761</u>	<u>3,048,924</u>
Expenditure Categories					
Personal Services	1,487,582	1,577,198	1,623,553	1,570,521	1,644,146
Equipment	4,782	5,417	13,050	6,000	7,000
Other	1,135,915	1,330,480	1,340,180	1,279,240	1,397,778
Department Total	<u>2,628,279</u>	<u>2,913,095</u>	<u>2,976,783</u>	<u>2,855,761</u>	<u>3,048,924</u>

Position Summary

DEPARTMENT		2016-17 Modified Salaries			2017-18 Proposed Salaries			Total Salary	
DIVISIONS	Recreation	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Funded Positions		
Administration									
Recreation Superintendent		1	115,000	1	115,000	1	115,000	1	115,000
Assistant Superintendent		1	87,500	1	63,942	1	87,500	1	87,500
Assistant Superintendent					9,257				
Recreation Supervisor		0.5	54,500	0.5	27,250	1	57,885	1	57,885
Recreation Assistant		0.5	59,160	-	8,647	-	-	-	-
Recreation Assistant		1	55,750	1	55,750	1	59,160	1	59,160
Recreation Assistant		0.5	55,750	0.5	27,875	0.5	59,160	0.5	29,580
Intern Typist		1	52,000	1	52,000	1	55,080	1	55,080
Intern Account Clerk		1	50,000	1	50,000	1	53,040	1	53,040
Temporaries					12,000				12,000
Payout					24,979				-
Longevity/Overtime					9,450				4,900
Vacations					6,317				8,160
Sub-total		6.50		6.00	462,467	6.50		6.50	482,305
Youth Camps									
Temporaries					487,189				526,290
Sub-total					487,189				526,290
Weinberg Nature Center									
Naturalist		-	-		-	-	-		-
Temporaries					36,164				36,740
Sub-total					36,164				36,740

Position Summary

DEPARTMENT Recreation (Continued)		2016-17 Modified Salaries			2017-18 Proposed Salaries			Total
DIVISIONS	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Salary
Facilities								
Parks Foreman	1	82,109	1	82,109	1	82,109	1	82,109
Grounds Laborer	1	62,301	1	62,301	1	62,301	1	62,301
Grounds Laborer	1	40,000	1	40,000	1	40,000	1	40,000
Temporaries				29,220				30,500
Overtime				25,000				25,000
Longevity				3,600				3,600
Vacations				2,700				3,617
Sub-total	3		3	244,930	3		3	247,127
Recreation								
Temporaries				127,507				134,015
Overtime				848				1,000
Sub-total				128,355				135,015
Senior Citizens								
Senior Coordinator P/T	0.5	67,038	0.5	33,519	0.5	67,038	0.5	33,519
Temporaries				11,850				14,550
Sub-total	0.5		0.5	45,369	0.5		0.5	48,069
Tennis								
Temporaries				156,735				159,100
Overtime				9,312				9,500
Sub-total				166,047				168,600
Department Total	10.00		9.50	1,570,521	10.00		10.00	1,644,146

Revenue Summary

General Fund Recreation Fees	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
2001.1 Rec Fees Tennis	400,956	419,407	447,171	394,877	419,665
2001.2 Rec Fees Youth Camp	669,558	725,342	724,608	684,205	725,868
2001.3 Rec Fees Special Events	11,506	10,822	12,990	14,100	14,170
2001.4 Rec Fees Cultural Arts	-	-	-	-	-
2001.5 Rec Fees Platform Tennis	6,366	8,023	6,590	6,554	6,555
2001.6 Rec Fees Athletics	468,626	563,070	582,264	549,382	574,740
2001.7 Rec Fees Center Program	-	-	-	-	-
2001.8 Rec Fees Teen Travel Camp	92,547	99,955	100,000	100,128	100,128
2001.9 Rec Fees Nature Center	44,027	33,778	32,985	31,160	34,520
2001.10 Rec Fees ISO Field Use	62,713	84,479	55,000	66,610	65,000
2001.11 Rec Fees Seniors	7,388	11,411	29,000	24,470	30,220
2001.12 Rec Fees Other Programs	73,191	89,313	93,359	108,593	109,505
	1,836,878	2,045,600	2,083,967	1,980,079	2,080,371

Division Summary

Recreation Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	563,129	605,138	608,154	601,257	626,915
Division Total	<u>563,129</u>	<u>605,138</u>	<u>608,154</u>	<u>601,257</u>	<u>626,915</u>
Expenditure Categories					
.100 Personal Services	428,461	474,549	465,237	462,467	482,305
.200 Equipment	1,000	999	1,000	1,000	1,000
.400 Other	133,668	129,590	141,917	137,790	143,610
Division Total	<u>563,129</u>	<u>605,138</u>	<u>608,154</u>	<u>601,257</u>	<u>626,915</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	1,000	999	1,000	1,000	1,000
Division Total	<u>1,000</u>	<u>999</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	4,063	5,754	5,000	4,200	5,000
.425 Books & Periodicals	-	-	150	-	150
.435 Prof Business Exp	271	1,105	500	500	1,000
.451 Insurance	19,566	6,401	23,667	23,667	25,560
.453 Telephone	2,201	2,410	4,000	2,500	3,500
.454 Travel	-	2,188	700	700	1,000
.460 Repairs to Equipment	-	-	500	-	-
.469 Printing & Forms	13,070	13,079	13,500	13,000	13,500
.479 Transaction Fees	77,047	86,773	82,000	81,323	82,000
.480 Dues & Subscriptions	928	995	1,200	1,200	1,200
.485 Postage	4,018	2,500	4,500	4,500	4,500
.496 Professional Development	2,902	1,373	1,200	1,200	1,200
.499 Contractual Expense	9,602	7,012	5,000	5,000	5,000
Division Total	<u>133,668</u>	<u>129,590</u>	<u>141,917</u>	<u>137,790</u>	<u>143,610</u>

Division Summary

Recreation Youth Camps	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Day Camp	569,706	634,104	647,154	595,864	647,200
Soccer Camp	9,922	12,849	10,749	11,211	12,205
Sports Camp	13,650	18,830	18,830	14,767	16,590
Travel	82,821	83,291	91,550	82,271	91,600
Division Total	<u>676,099</u>	<u>749,074</u>	<u>768,283</u>	<u>704,113</u>	<u>767,595</u>
Expenditure Categories					
.100 Personal Services	471,413	506,663	528,484	487,189	526,290
.200 Equipment	3,782	496	2,500	1,500	2,500
.400 Other	200,904	241,915	237,299	215,424	238,805
Division Total	<u>676,099</u>	<u>749,074</u>	<u>768,283</u>	<u>704,113</u>	<u>767,595</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	<u>3,782</u>	<u>496</u>	<u>2,500</u>	<u>1,500</u>	<u>2,500</u>
Division Total	<u>3,782</u>	<u>496</u>	<u>2,500</u>	<u>1,500</u>	<u>2,500</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	406	1,134	1,000	1,000	1,000
.415 Athletic Supplies	1,145	4,240	2,500	2,500	2,500
.417 Arts & Crafts Supplies	1,721	4,796	2,500	2,500	2,500
.421 Uniforms	12,570	11,309	13,000	12,120	13,000
.431 Food Supplies	8,769	8,616	9,500	7,524	9,500
.432 First Aid Supplies	4,584	3,946	4,850	4,824	4,900
.449 Miscellaneous Supplies	2,360	2,420	2,200	3,415	2,200
.463 Buses/Trips	25,959	29,830	23,000	21,988	23,000
.499 Contractual Expense	143,390	175,624	178,749	159,553	180,205
Division Total	<u>200,904</u>	<u>241,915</u>	<u>237,299</u>	<u>215,424</u>	<u>238,805</u>

Division Summary

Recreation Weinberg Nature Center	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Maintenance	8,855	8,001	12,700	11,300	15,700
Programs	45,681	41,709	52,850	51,219	53,784
Division Total	54,536	49,710	65,550	62,519	69,484
Expenditure Categories					
.100 Personal Services	35,916	32,358	35,460	36,164	36,740
.200 Equipment	-	-	-	-	-
.400 Other	18,620	17,352	30,090	26,355	32,744
Division Total	54,536	49,710	65,550	62,519	69,484
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	-	-	-
Division Total	-	-	-	-	-
<u>.400 A/C Breakdown</u>					
.411 Fuel, Light & Power	7,418	6,837	9,000	8,000	9,000
.412 Office Supplies	558	387	500	500	500
.414 Maint Supplies	83	294	400	400	400
.417 Arts & Crafts Supplies	77	-	600	600	600
.425 Books & Periodicals	-	-	25	25	25
.426 Special Dept Supplies	1,137	1,210	1,500	1,500	1,500
.431 Food Supplies	2,657	2,130	4,410	3,000	3,400
.449 Misc Supplies	-	-	-	200	775
.451 Insurance	1,835	2,055	2,055	2,055	2,219
.453 Telephone	-	-	150	-	150
.460 Repairs to Equipment	-	505	750	700	750
.461 Repairs to Buildings	573	-	1,000	1,000	1,000
.480 Dues & Subscriptions	125	21	-	-	-
.483 Care of Grounds	-	-	400	200	400
.485 Postage	-	-	200	-	200
.499 Contractual Expense	4,157	3,913	9,100	8,175	11,825
Division Total	18,620	17,352	30,090	26,355	32,744

Division Summary

Recreation Facilities	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Maintenance	438,795	487,524	481,119	484,143	497,127
Division Total	<u>438,795</u>	<u>487,524</u>	<u>481,119</u>	<u>484,143</u>	<u>497,127</u>
Expenditure Categories					
.100 Personal Services	221,282	211,645	237,119	244,930	247,127
.200 Equipment	-	3,858	3,000	3,000	3,000
.400 Other	217,513	272,021	241,000	236,213	247,000
Division Total	<u>438,795</u>	<u>487,524</u>	<u>481,119</u>	<u>484,143</u>	<u>497,127</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	3,858	3,000	3,000	3,000
Division Total	<u>-</u>	<u>3,858</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
<u>.400 A/C Breakdown</u>					
.411 Fuel, Light & Power	4,602	3,915	5,500	4,500	5,500
.414 Maint Supplies	2,127	1,343	3,000	2,500	3,000
.449 Miscellaneous Supplies	2,504	2,681	2,500	2,500	2,500
.460 Repairs to Equipment	839	2,661	3,000	3,000	3,000
.461 Repairs to Buildings	9,994	11,789	18,000	18,000	18,000
.483 Care of Grounds	34,667	71,281	50,000	50,000	50,000
.483-1 Care of Trees	3,739	8,625	7,000	6,325	7,000
.499 Contractual Expense	159,041	169,726	152,000	149,388	158,000
Division Total	<u>217,513</u>	<u>272,021</u>	<u>241,000</u>	<u>236,213</u>	<u>247,000</u>

Division Summary

Recreation	2014-15	2015-16	2016-17	2016-17	2017-18
Recreation	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Cost Center Summary					
Athletics	384,774	483,716	456,844	425,976	447,555
Cultural Activities	16,000	16,000	16,000	16,000	16,000
People With Disabilities Centers	32,678	-	17,161	16,334	16,334
Other	56,240	68,274	74,815	85,564	110,925
Platform Tennis	22,827	15,183	16,500	14,583	15,570
Special	23,444	36,410	39,605	33,453	41,955
Division Total	535,963	619,583	620,925	591,910	648,339
Expenditure Categories					
.100 Personal Services	125,368	132,780	138,461	128,355	135,015
.200 Equipment	-	64	6,550	500	500
.400 Other	410,595	486,739	475,914	463,055	512,824
Division Total	535,963	619,583	620,925	591,910	648,339
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	64	6,550	500	500
Division Total	-	64	6,550	500	500
<u>.400 A/C Breakdown</u>					
.411 Fuel, Light & Power	10,224	4,363	4,900	4,000	4,900
.415 Athletic Supplies	4,017	36,141	16,450	13,070	17,080
.421 Uniforms	13,364	3,029	39,710	27,410	27,410
.427 Trophies	1,016	1,567	1,215	1,370	1,555
.449 Miscellaneous Supplies	6,213	5,679	6,950	5,410	7,385
.461 Repairs to Buildings	8,047	8,765	7,000	7,000	7,000
.469 Printing & Forms	-	770	695	340	695
.499 Contractual Expense	367,714	426,425	398,994	404,455	446,799
Division Total	410,595	486,739	475,914	463,055	512,824

Division Summary

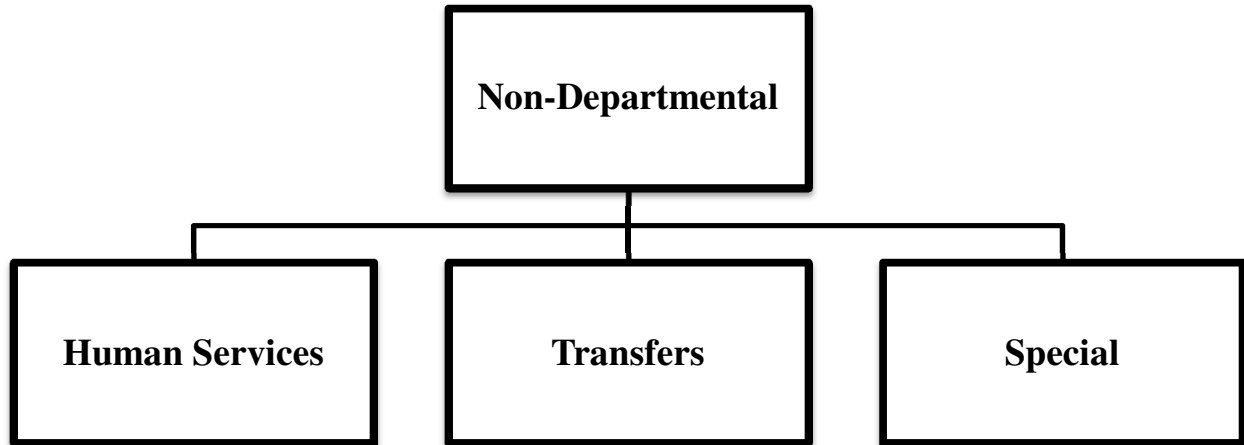
Recreation Senior Citizens	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Center	23,684	7,323	-	-	-
Programs	19,782	49,414	77,600	80,886	89,019
Division Total	<u>43,466</u>	<u>56,737</u>	<u>77,600</u>	<u>80,886</u>	<u>89,019</u>
Expenditure Categories					
.100 Personal Services	29,510	30,319	34,075	45,369	48,069
.400 Other	13,956	26,418	43,525	35,517	40,950
Division Total	<u>43,466</u>	<u>56,737</u>	<u>77,600</u>	<u>80,886</u>	<u>89,019</u>
.400 A/C Breakdown					
.431 Food Supplies	-	-	750	1,515	1,750
.435 Prof Business Exp	-	-	150	50	150
.449 Miscellaneous Supplies	50	70	2,000	1,500	2,000
.463 Buses/Trips	729	1,250	8,000	7,700	8,000
.485 Postage	1,126	1,498	1,000	1,000	1,000
.499 Contractual Expense	12,051	23,600	31,625	23,752	28,050
Division Total	<u>13,956</u>	<u>26,418</u>	<u>43,525</u>	<u>35,517</u>	<u>40,950</u>

Division Summary

Recreation	2014-15	2015-16	2016-17	2016-17	2017-18
Tennis	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Cost Center Summary					
Tennis	316,291	345,329	355,152	330,933	350,445
Division Total	<u>316,291</u>	<u>345,329</u>	<u>355,152</u>	<u>330,933</u>	<u>350,445</u>
Expenditure Categories					
.100 Personal Services	175,632	188,884	184,717	166,047	168,600
.200 Equipment	-	-	-	-	-
.400 Other	140,659	156,445	170,435	164,886	181,845
Division Total	<u>316,291</u>	<u>345,329</u>	<u>355,152</u>	<u>330,933</u>	<u>350,445</u>
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	-	-	-
Division Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>.400 A/C Breakdown</u>					
.411 Fuel, Light & Power	10,653	9,769	15,000	10,695	12,500
.414 Maint Supplies	-	339	1,000	500	1,000
.415 Athletic Supplies	-	-	350	350	350
.421 Uniforms	815	-	1,500	1,500	2,000
.427 Trophies	-	-	350	350	350
.449 Miscellaneous Supplies	76	1,111	1,000	1,050	1,500
.483 Care of Grounds	8,660	12,376	8,000	8,000	8,000
.499 Contractual Expense	120,455	132,850	143,235	142,441	156,145
Division Total	<u>140,659</u>	<u>156,445</u>	<u>170,435</u>	<u>164,886</u>	<u>181,845</u>

NON-DEPARTMENTAL

FY 2017 - 2018



Charges to Non-departmental are those items which are not appropriately attributed to any particular department and are generally considered applicable to Village-wide operations. Non-departmental is comprised of three divisions: Human Services, Special, and Transfer. **Human Services** provides funding for the SFCS youth program, Teen Center, Meals on Wheels and the Scarsdale Volunteer Ambulance Corps. **Special** contains such items as retirement contributions, health insurance, social security, and insurance. **Transfers** are made primarily to the Library, Internal Service, and Capital Funds. Although the number of expenditure items is few, they are significant in cost. In the proposed fiscal year 2017-2018 General Fund Budget, the employee benefit package accounts for approximately 65% of payroll, and benefits and salaries together comprise approximately 70% of all General Fund expenditures. These proportions are consistent with prior years.

Department Summary

General Fund Non-Departmental Items	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Human Services	509,556	496,480	522,887	487,367	372,990
Special	18,982,528	16,440,253	18,856,796	17,847,939	19,432,767
Transfers	7,984,942	8,768,798	7,139,034	8,709,492	6,978,422
Department Total	<u>27,477,026</u>	<u>25,705,531</u>	<u>26,518,717</u>	<u>27,044,798</u>	<u>26,784,179</u>
Expenditure Categories					
Other	1,185,170	1,178,871	1,355,591	1,105,601	1,037,783
Special Items	485,196	425,949	896,794	941,637	903,117
Debt Service Principal	3,895,353	1,739,807	1,742,377	1,742,377	1,886,549
Debt Service Interest	636,761	510,726	485,402	485,402	447,134
Benefits	13,289,604	13,081,380	14,899,519	14,060,289	15,531,174
Transfers	7,984,942	8,768,798	7,139,034	8,709,492	6,978,422
Department Total	<u>27,477,026</u>	<u>25,705,531</u>	<u>26,518,717</u>	<u>27,044,798</u>	<u>26,784,179</u>

Division Summary

Non-Departmental Items	2014-15	2015-16	2016-17	2016-17	2017-18
Human Services	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Cost Center Summary					
Adult Services	49,198	53,010	44,652	44,652	46,800
Meals on Wheels	10,500	10,500	10,500	10,500	10,500
SVAC Operations	63,042	46,190	80,000	44,480	78,480
Teen Center	152,500	152,500	152,500	152,500	-
Youth Services	234,316	234,280	235,235	235,235	237,210
Division Total	509,556	496,480	522,887	487,367	372,990
 Expenditure Categories					
.400 Other	509,556	496,480	522,887	487,367	372,990
Division Total	509,556	496,480	522,887	487,367	372,990
 <u>.400 A/C Breakdown</u>					
.490 Senior Outreach	49,198	53,010	44,652	44,652	46,800
.493 Meals on Wheels	10,500	10,500	10,500	10,500	10,500
.400 SVAC	63,042	46,190	80,000	44,480	78,480
.499 Contr Exp (Youth)	386,816	386,780	387,735	387,735	237,210
Division Total	509,556	496,480	522,887	487,367	372,990

Division Summary

Non-Departmental Items	2014-15	2015-16	2016-17	2016-17	2017-18
Special	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Cost Center Summary					
Benefits	13,289,604	13,081,380	14,899,519	14,060,289	15,531,174
Community Events	-	-	500	-	500
Debt Service	4,532,114	2,250,533	2,227,779	2,227,779	2,333,683
Historian	-	-	600	-	600
Special	1,160,810	1,108,340	1,728,398	1,559,871	1,566,810
Division Total	18,982,528	16,440,253	18,856,796	17,847,939	19,432,767
Expenditure Categories					
.400 Other	675,614	682,391	832,704	618,234	664,793
.500 Special Items	485,196	425,949	896,794	941,637	903,117
.600 Debt Service Principal	3,895,353	1,739,807	1,742,377	1,742,377	1,886,549
.700 Debt Service Interest	636,761	510,726	485,402	485,402	447,134
.800 Benefits	13,289,604	13,081,380	14,899,519	14,060,289	15,531,174
Division Total	18,982,528	16,440,253	18,856,796	17,847,939	19,432,767
.400 A/C Breakdown					
.451 General Liability Insurance	640,494	639,905	781,604	568,234	613,693
.453 Telephone	35,120	42,486	40,000	40,000	40,000
.453 Emergency Notification System	-	-	10,000	10,000	10,000
.499 Contractual Expense	-	-	1,100	-	1,100
Division Total	675,614	682,391	832,704	618,234	664,793
.500 A/C Breakdown					
.1920 Municipal Assoc Dues	4,267	4,394	10,000	5,000	10,000
.1921 Unallocated	95,070	81,004	98,000	118,000	98,000
.1930 Judgements and Claims	14,703	-	-	-	-
.1950 Taxes on Village Property	108,723	105,207	110,000	110,000	113,850
.1964 Refund Real Property Tax	78,988	21,151	150,000	200,000	200,000
.1980 Reserve for Uncoll Tax	109,523	136,503	200,000	200,000	150,000
.1980-.4 MTA Payroll Tax	73,922	77,690	78,794	78,637	81,267
.1990 Contingent Account	-	-	250,000	230,000	250,000
.8684 Plan/Manage Christie PI	-	-	-	-	-
Division Total	485,196	425,949	896,794	941,637	903,117
.600 A/C Breakdown					
.9710 Serial Bonds	3,605,353	1,159,807	1,162,377	1,162,377	1,196,549
.9720 EFC Contractual Bonds	70,000	60,000	60,000	60,000	60,000
.9730 Bond Anticipation Note Principal	220,000	520,000	520,000	520,000	630,000
Division Total	3,895,353	1,739,807	1,742,377	1,742,377	1,886,549
.700 A/C Breakdown					
.9711 Interest on Serial Bonds	545,808	465,241	442,268	442,268	405,278
.1384 Issuance Cost	61,778	-	-	-	-
.9721 Interest on EFC Contractual Oblig	19,985	26,771	26,054	26,054	25,567
.9731 Interest on BANS	9,190	18,714	17,080	17,080	16,289
Division Total	636,761	510,726	485,402	485,402	447,134

Division Summary

Non-Departmental Items Special (Continued)	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
<u>.800 A/C Breakdown</u>					
.9010 State Retirement Employees	1,896,931	1,702,892	1,665,954	1,457,072	1,485,295
.9015 State Retirement Police/Fire	2,461,335	2,369,340	2,533,668	2,410,798	2,571,139
.9030 Social Security	1,576,060	1,585,969	1,772,862	1,769,339	1,828,511
.9040 Workers Compensation	656,708	669,474	769,895	582,550	658,282
.9040-.1 Workers Compensation Claims	520,382	146,635	257,500	265,000	265,000
.9045 Life Insurance	16,375	11,125	37,825	37,825	37,825
.9050 Unemployment Insurance	21,995	39,597	40,000	40,000	40,000
.9055 Dental Insurance	246,025	211,165	211,165	213,404	213,040
.9060 Health Insurance	5,893,793	6,345,183	7,360,650	7,034,301	8,232,082
.9070 Compensated Absences Prior Yrs	-	-	250,000	250,000	200,000
Division Total	<u>13,289,604</u>	<u>13,081,380</u>	<u>14,899,519</u>	<u>14,060,289</u>	<u>15,531,174</u>

Division Summary

Non-Departmental Items Transfers	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Transfers	7,984,942	8,768,798	7,139,034	8,709,492	6,978,422
Division Total	7,984,942	8,768,798	7,139,034	8,709,492	6,978,422
Expenditure Categories					
.950 Transfers	7,984,942	8,768,798	7,139,034	8,709,492	6,978,422
Division Total	7,984,942	8,768,798	7,139,034	8,709,492	6,978,422
<u>.950 A/C Breakdown</u>					
.9512 To Library Fund	3,657,808	3,730,964	3,790,544	3,790,544	3,594,325
.9514 To Internal Svce Cen/Gar	1,957,134	1,991,749	1,873,590	1,873,590	1,884,097
.9550 To Capital Fund	2,370,000	3,046,085	1,474,900	3,035,358	1,340,000
.9550-.1 To Library Capital Fund	-	-	-	10,000	160,000
Division Total	7,984,942	8,768,798	7,139,034	8,709,492	6,978,422

Fund Summary

General Fund	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Departments					
Village Court	446,315	493,675	483,150	444,613	447,606
Village Manager	1,068,969	904,389	1,044,254	1,053,762	1,069,523
Treasurer	659,104	638,358	682,576	679,030	689,061
Assessor	517,393	529,817	527,209	570,516	569,111
Village Clerk	233,180	234,531	243,263	251,965	255,801
Village Attorney	507,447	460,761	483,432	519,463	513,713
Human Resources	253,591	259,466	281,029	273,983	287,083
Information Technology	506,310	617,220	625,740	625,006	657,926
Planning	211,333	228,250	234,800	218,905	225,856
Public Works	7,158,745	7,322,906	7,835,392	7,773,284	8,036,039
Police	6,128,564	6,415,558	6,773,175	6,641,910	7,070,244
Fire	5,831,757	5,539,169	6,152,557	6,178,487	6,154,130
Building & Safety Inspection	630,865	538,348	602,462	608,747	623,610
Recreation	2,628,279	2,913,095	2,976,783	2,855,761	3,048,924
Non-Departmental Items	27,477,026	25,705,531	26,518,717	27,044,798	26,784,179
Fund Total	54,258,878	52,801,074	55,464,539	55,740,230	56,432,806
Expenditure Categories					
Personal Services	21,830,756	22,146,466	23,156,662	23,059,098	23,839,143
Equipment	127,226	201,453	208,950	202,203	202,950
Other	6,009,040	5,926,495	6,935,801	6,539,732	6,644,317
Special Items	485,196	425,949	896,794	941,637	903,117
Debt Principal	3,895,353	1,739,807	1,742,377	1,742,377	1,886,549
Debt Interest	636,761	510,726	485,402	485,402	447,134
Employee Benefits	13,289,604	13,081,380	14,899,519	14,060,289	15,531,174
Transfers	7,984,942	8,768,798	7,139,034	8,709,492	6,978,422
Fund Total	54,258,878	52,801,074	55,464,539	55,740,230	56,432,806

Revenue Summary

General Fund	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Real Property Taxes					
1001.0 Real Property Taxes	36,146,748	37,070,092	38,454,276	38,435,939	39,297,482
1028.0 Special Assessments	-	-	-	-	-
1050.0 Delinquent Taxes	154,213	199,813	135,000	200,000	135,000
1081.0 PILOT Payment	-	2,497	11,540	11,707	23,413
Real Property Taxes	<u>36,300,961</u>	<u>37,272,402</u>	<u>38,600,816</u>	<u>38,647,646</u>	<u>39,455,895</u>
Real Property Tax Items					
1090.0 Interest & Penalties on Taxes	530,823	559,718	525,000	628,000	575,000
Real Property Tax Items	<u>530,823</u>	<u>559,718</u>	<u>525,000</u>	<u>628,000</u>	<u>575,000</u>
Non Property Tax Items					
1110.0 Sales Tax Distribution	2,471,496	2,496,514	2,500,000	2,490,000	2,500,000
1130.1 Public Utility Tax Elec	244,241	211,076	215,000	210,000	210,000
1130.2 Public Utility Tax Gas	163,290	131,714	135,000	125,000	135,000
1130.3 Public Utility Tax Phone	25,632	22,812	15,000	15,000	15,000
1170.0 Cable TV Franchise Fees	405,689	466,756	410,000	480,000	500,000
Non Property Tax Items	<u>3,310,348</u>	<u>3,328,872</u>	<u>3,275,000</u>	<u>3,320,000</u>	<u>3,360,000</u>
Departmental Income					
1255.1 Clerks Fees Hunt/Fish	-	-	-	-	-
1255.2 Clerks Notary Fees	768	661	550	1,000	1,000
1255.3 Clerks Fees Transcripts	4,860	3,990	4,000	4,100	4,100
1520.0 Police Department Fees	11,876	5,118	8,000	7,500	7,500
1540.0 Fire Department Fees	4,525	12,695	5,000	5,000	5,000
1560.0 Safety Inspect Fees COs	85,000	101,791	88,000	90,000	85,000
1710.0 Public Works Fees	12,750	14,200	14,000	13,000	14,000
1720.1 Parking Permits Christie	413,392	432,797	427,500	460,500	450,000
1720.2 Parking Permits Freightway	641,139	676,244	693,950	703,900	708,400
1720.3 Pkg Permits Open Lots (Res & Merchant	22,762	25,273	20,280	44,390	40,200
1740.1 Pkg Meter Fees - Street	939,484	979,936	940,000	940,000	955,297
1740.5 Valet Parking	156,071	161,020	169,068	169,068	177,521
2001.1 Rec Fees Tennis	400,956	419,407	447,171	394,877	419,665
2001.2 Rec Fees Youth Camp	669,558	725,342	724,608	684,205	725,868
2001.3 Rec Fees Special Events	11,506	10,822	12,990	14,100	14,170
2001.5 Rec Fees Platform Tennis	6,366	8,023	6,590	6,554	6,555
2001.6 Rec Fees Athletics	468,626	563,070	582,264	549,382	574,740
2001.8 Rec Fees Teen Travel Camp	92,547	99,955	100,000	100,128	100,128
2001.9 Rec Fees Nature Center	44,027	33,778	32,985	31,160	34,520
2001.10 Rec Fees ISO Field Use	62,713	84,479	55,000	66,610	65,000
2001.11 Rec Fees Seniors	7,388	11,411	29,000	24,470	30,220
2001.12 Rec Fees Other Programs	73,191	89,313	93,359	108,596	109,505
2110.0 Zoning, Appeals Board Fees	24,000	18,600	28,000	18,000	18,000
2115.0 Planning Board Fees	19,100	18,700	23,000	15,000	18,000
2130.0 Disposal Site Fees	18,690	14,651	17,000	17,000	17,000
2188.0 Land Use Notification	6,705	6,550	6,000	5,500	6,000
2189.0 Board of Architectural Review Fees	24,945	26,105	21,000	30,000	28,000
Departmental Income	<u>4,222,945</u>	<u>4,543,931</u>	<u>4,549,315</u>	<u>4,504,040</u>	<u>4,615,389</u>

Revenue Summary

General Fund (Continued)	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Intergovernmental Charges					
2302.1 Snow Removal Chgs Govts	83,193	75,623	25,000	25,000	32,000
Intergovernmental Charges	<u>83,193</u>	<u>75,623</u>	<u>25,000</u>	<u>25,000</u>	<u>32,000</u>
Use of Money and Property					
2401.0 Interest Earnings	52,132	59,567	55,000	60,000	60,000
2401.1 Interest Earnings from Town	110,000	60,000	-	-	-
2410.0 Rental of Real Property	715,257	659,249	661,056	658,997	693,386
2410.1 Rental - 307 Mamk Rd Property	40,000	40,000	43,333	43,333	45,000
5791 Advance Refunding of Bonds	2,544,750	-	-	-	-
Use of Money and Property	<u>3,462,139</u>	<u>818,816</u>	<u>759,389</u>	<u>762,330</u>	<u>798,386</u>
Licenses and Permits					
2501.4 Occupational Lic Peddler	1,425	1,135	1,000	1,325	1,200
2501.5 Occupational Lic Taxi	8,490	8,530	8,000	8,000	8,000
2544.0 Dog Licenses	8,328	9,072	8,000	8,800	8,800
2545.0 Marriage Licenses	3,397	2,628	3,000	3,000	3,000
2555.0 Building Permits	1,765,553	1,637,520	1,350,000	1,350,000	1,450,000
2555.1 Storm Wat/Erosion Ctrl Permits	133,008	105,000	100,000	95,000	100,000
2560.0 Street Opening Permits	117,325	19,948	48,000	150,000	50,000
2565.0 Plumbing Permits	69,560	71,450	70,000	70,000	70,000
2590.0 Alarm User Annual Permits	238,026	230,946	225,000	226,300	225,000
2590.1 Blasting Permits	-	-	-	-	-
2590.2 Oil Burner Permits	13,277	11,475	11,000	11,000	11,000
2590.3 Special Highway Permits	5,860	2,025	3,000	3,000	3,000
2590.4 Tree removal Permits	-	18,060	12,000	15,000	15,000
2590.5 Electrical Permits	27,750	29,100	40,000	40,000	40,000
Licenses and Permits	<u>2,391,999</u>	<u>2,146,889</u>	<u>1,879,000</u>	<u>1,981,425</u>	<u>1,985,000</u>
Fines and Forfeitures					
2610.0 Fines Justice Court	809,900	989,685	910,000	890,000	910,000
2610.2 False Alarm Fines	44,915	41,302	35,000	35,000	35,000
2148.0 Penalties on Arrears	2,275	2,904	3,000	3,000	3,000
Fines and Forfeitures	<u>857,090</u>	<u>1,033,891</u>	<u>948,000</u>	<u>928,000</u>	<u>948,000</u>
Sale of Property, Other					
2651.0 Sale of Aluminum & Glass	9,143	1,370	3,000	303	-
2655.0 Minor Sales	39,713	34,801	35,000	40,000	40,000
2660.0 Sale of Real Property	500,000	643,300	-	-	-
2665.0 Sale Equipt Truck & Cars	13,090	39,092	15,000	70,000	320,000
2680.0 Worker's Comp Ins Recovry	102,723	22,235	75,000	22,235	20,000
2690.0 Reimb Damage to Vill Prop	-	2,952	-	25,666	-
Sale of Property, Other	<u>664,669</u>	<u>743,750</u>	<u>128,000</u>	<u>158,204</u>	<u>380,000</u>
Misc Local Sources					
2701.1 Refund Prior Yr Appr Exp	36,585	79,349	10,000	10,000	10,000
2705.0 Gifts & Donations	-	18,500	-	-	-
2770.0 Other Unclassified	43,274	238,385	30,000	30,000	30,000
2770.1 Employee Health Ins Contribution	195,296	232,850	220,000	220,000	220,000
2770.2 Health Ins-Retiree/Cobra	78,693	80,913	70,000	70,000	70,000
2770.3 Medicare Part D Reimbursement	1,103	-	-	-	-
2798.0 Police O/T Reimb	203,711	195,237	160,000	375,000	200,000
Misc Local Sources	<u>558,662</u>	<u>845,234</u>	<u>490,000</u>	<u>705,000</u>	<u>530,000</u>

Revenue Summary

General Fund (Continued)	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Interfund Revenues					
2801.2 Pool - Municipal Service Charge	50,000	50,000	50,000	50,000	50,000
2801.3 Water - Municipal Service Charge	449,000	449,000	449,000	449,000	449,000
2801.4 Garage - Municipal Service Charge	26,500	26,500	26,500	26,500	26,500
2801.5 Capital - Municipal Service Charge	-	-	-	-	-
2801.6 Library - Municipal Service Charge	5,130	5,130	5,130	5,130	5,130
2801.12 Sewer - Municipal Service Charge	345,000	450,000	675,000	-	-
2838.8 Transfer in from Agency	-	-	-	-	-
5031.5 Transfer in from Capital	-	-	-	-	-
Interfund Revenues	875,630	980,630	1,205,630	530,630	530,630
State Aid					
3001.0 St Aid Rev Sharing Vill	204,838	204,860	186,589	204,906	204,906
3005.0 St Aid Mortgage Tax Vill	1,810,859	1,960,904	1,800,000	1,750,000	1,800,000
3089.1 St Aid Star Reimb	-	-	-	-	-
3089.3 St Aid LISWC	-	5,565	-	-	-
3389.1 St Aid Criminal Justice Grt	-	9,325	-	-	-
3389.2 St Aid Criminal E911 Grt	-	-	-	-	-
3785.0 Disaster Assist State	-	133,317	-	-	-
3820.0 St Aid Youth Programs	4,995	4,697	4,800	4,600	4,600
State Aid	2,020,692	2,318,668	1,991,389	1,959,506	2,009,506
Federal Aid					
4389.0 Grant Public Safety	-	-	-	-	-
4785.0 Disaster Assist Federal	5,532	-	-	-	-
Federal Aid	5,532	-	-	-	-
Advance Refunding of Bonds					
5791.0 Bond Refunding	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Interfund Transfers					
2801.9 Trans from Board of Ed	65,000	65,000	65,000	65,000	-
Interfund Transfers	65,000	65,000	65,000	65,000	-
General Fund Revenues	55,349,683	54,733,424	54,441,539	54,214,781	55,219,806
Other Financing Sources					
9999.0 Surplus (Earned) Used	(1,090,805)	(1,932,350)	-	(709,709)	-
9999.1 Designated Fund Balance - Contractual	-	-	-	-	-
9999.1 Designated Fund Balance - Pension	-	-	-	-	-
9999.1 Designated Fund Balance - Tax Relief	-	-	1,023,000	-	1,213,000
9999.1 Designated Fund Balance - Work. Comp	-	-	-	-	-
9999.1 Designated Fund Bal - Capital	-	-	-	2,235,158	-
Other Financing Sources	(1,090,805)	(1,932,350)	1,023,000	1,525,449	1,213,000
General Fund	54,258,878	52,801,074	55,464,539	55,740,230	56,432,806
General Fund Revenue Summary					
Real Property Taxes	36,146,748	37,070,092	38,454,276	38,435,939	39,297,482
Other Revenues	19,202,935	17,663,332	15,987,263	15,778,842	15,922,324
Use of Fund Balance	(1,090,805)	(1,932,350)	1,023,000	1,525,449	1,213,000
General Fund Revenues	54,258,878	52,801,074	55,464,539	55,740,230	56,432,806

POOL COMPLEX

FY 2017- 2018

The Scarsdale Municipal Pool (“Pool”), in its 48th year, continues to be the social center for Scarsdale residents during the summer months with 1,351 family, 333 individual, and 286 single use permits, being sold in the calendar year 2016 for the benefit of 6,029 residents. There were 61,380 member visits and 9,402 guest visits were made to the Pool from May 28th through September 11th.

The Pool provides aquatic programming for all ages including swimming lessons for 170 participants, lifeguard training and recertification courses for 84 participants, 59 participants for early morning swim, 49 children in swim camp, a swimming and diving team with a roster of 100 members, and a Senior Aqua Aerobic program. Additionally, the Pool hosts approximately 883 day campers over 25 days. As a summer community attraction, the Pool hosts numerous special events including the annual fireworks display on June 30th with approximately 4,000 spectators viewing the event.

The Village continues to make facility enhancements and improvements to the complex to maintain a safe and enjoyable community social center. When the Pool opens its doors on May 27, 2017, pool patrons will notice new floors in the men and women’s shower rooms as well as pool manager’s office and lifeguard/first aid room. In addition to new floors, patrons will also see new shower heads with water conserving push button controls in the men’s and women’s locker room.

Department Summary

Enterprise Fund Swim Pool	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Pool	735,996	773,405	831,605	857,437	906,787
Department Total	<u>735,996</u>	<u>773,405</u>	<u>831,605</u>	<u>857,437</u>	<u>906,787</u>
Expenditure Categories					
Personal Services	356,640	380,092	384,119	399,852	421,660
Equipment	5,775	-	5,000	5,000	9,000
Other	268,639	286,725	332,869	342,089	360,293
Special Items	8,796	8,781	9,281	10,133	10,466
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
Benefits	41,496	43,157	45,686	45,713	50,718
Transfer	54,650	54,650	54,650	54,650	54,650
Department Total	<u>735,996</u>	<u>773,405</u>	<u>831,605</u>	<u>857,437</u>	<u>906,787</u>

Position Summary

DEPARTMENT Enterprise Fund Swim Pool		2016-17 Modified Salaries			2017-18 Proposed Salaries			Total
DIVISIONS	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Salary
Pool								
Pool Administration (Recreation Assistant)	0.5	55,750	0.5	27,875	0.5	59,160	0.5	29,580
Pool Supervisors				40,000				42,000
Lifeguards				140,000				157,000
Cashiers/Maintenance				70,000				71,150
Instruction Staff				21,024				24,040
Swim Team Staff				19,600				16,600
Extended Season/Startup				20,000				20,790
Other Programs				40,620				56,500
P/T Office Staff				4,000				4,000
Overtime				1,000				-
Department Total	<u>0.50</u>		<u>0.50</u>	<u>384,119</u>	<u>0.50</u>			<u>421,660</u>

Division Summary

Enterprise Fund Swim Pool	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Pool	631,054	666,817	721,988	746,941	811,203
Special	8,796	8,781	9,281	10,133	10,466
Debt Service	-	-	-	-	-
Benefits	41,496	43,157	45,686	45,713	50,718
Transfer	54,650	54,650	54,650	54,650	54,650
Division Total	735,996	773,405	831,605	857,437	927,037
Expenditure Categories					
.100 Personal Services	356,640	380,092	384,119	399,852	421,660
.200 Equipment	5,775	-	5,000	5,000	9,000
.400 Other	268,639	286,725	332,869	342,089	360,293
.500 Special Items	8,796	8,781	9,281	10,133	10,466
.600 Debt Service Principal	-	-	-	-	-
.700 Debt Service Interest	-	-	-	-	-
.800 Benefits	41,496	43,157	45,686	45,713	50,718
.950 Transfer	54,650	54,650	54,650	54,650	54,650
Division Total	735,996	773,405	831,605	857,437	906,787
.200 A/C Breakdown					
.20 Equipment	5,775	-	5,000	5,000	9,000
Division Total	5,775	-	5,000	5,000	9,000
.400 A/C Breakdown					
.411 Fuel, Light & Power	42,446	42,706	55,000	50,723	50,000
.412 Office Supplies	2,155	1,187	2,500	2,000	2,500
.414 Maint Supplies	4,297	1,485	3,500	3,000	3,500
.415 Athletic Supplies	123	321	1,000	650	700
.421 Uniforms	5,177	1,177	8,000	9,710	9,800
.427 Trophies	-	614	700	1,147	1,300
.428 Cleaning & Sanitary Supplies	11,126	1,967	5,000	5,000	5,000
.429 Purchase of Water	10,634	2,284	40,000	23,700	30,000
.432 First Aid Supplies	649	182	1,500	1,500	1,500
.433 Chemicals	11,411	16,768	18,000	18,000	18,000
.449 Miscellaneous Supplies	13,263	3,801	7,500	11,940	10,000
.451 General Liability Insurance	30,835	36,535	40,919	40,919	44,193
.460 Repairs to Equipment	4,129	23,795	12,000	12,000	12,000
.461 Repairs to Buildings	10,149	9,749	15,000	15,000	15,000
.479 Transaction Fees	29,710	29,769	32,000	30,688	32,000
.483 Care of Grounds	(21,563)	8,782	15,000	8,913	15,000
.496 Professional Development	-	-	250	-	-
.499 Contractual Expense	114,098	105,603	75,000	107,199	109,800
Division Total	268,639	286,725	332,869	342,089	360,293

Division Summary

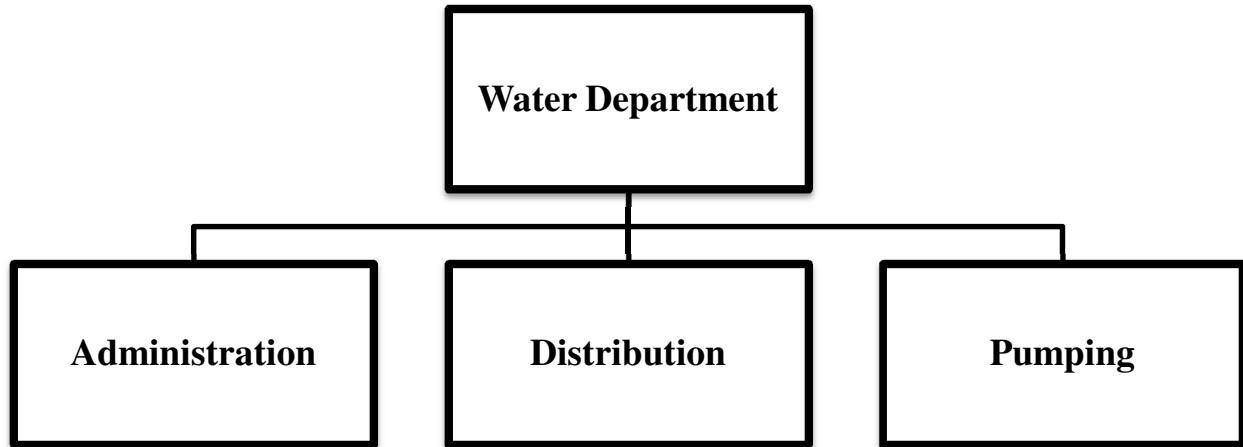
Enterprise Fund Swim Pool (Continued)	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
<u>.500 A/C Breakdown</u>					
.1950 County Sewer Tax on Village Property	7,588	7,468	7,975	8,773	9,000
.1980-.4 MTA Tax	1,207	1,313	1,306	1,360	1,466
.0050 Capital Improvements	-	-	-	-	-
Division Total	<u>8,795</u>	<u>8,781</u>	<u>9,281</u>	<u>10,133</u>	<u>10,466</u>
<u>.600 A/C Breakdown</u>					
.9710 Principal on Serial Bonds	-	-	-	-	-
.9730 Principal on BANS	-	-	-	-	-
Division Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>.700 A/C Breakdown</u>					
.9711 Interest on Serial Bonds	-	-	-	-	-
.9731 Interest on BANS	-	-	-	-	-
Division Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>.800 A/C Breakdown</u>					
.9030 Social Security	27,321	28,982	29,385	29,412	32,298
.9040 Workers Compensation	14,175	14,175	16,301	16,301	18,420
Division Total	<u>41,496</u>	<u>43,157</u>	<u>45,686</u>	<u>45,713</u>	<u>50,718</u>
<u>.950 A/C Breakdown</u>					
.9901 Municipal Svc Chg Gen	50,000	50,000	50,000	50,000	50,000
.9902 Municipal Svc Chg Water	4,650	4,650	4,650	4,650	4,650
Division Total	<u>54,650</u>	<u>54,650</u>	<u>54,650</u>	<u>54,650</u>	<u>54,650</u>

Revenue Summary

Enterprise Fund Swim Pool	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Charges for Services					
2025.2 Daily Pool Admissions	86,059	89,940	85,000	112,976	85,000
2025.3 Pool Snack Bar Concess	14,000	14,000	14,000	14,000	14,000
2025.4 Misc Pool Fees Spec Pgms	101,504	122,776	116,625	93,914	118,190
2025.5 Pool Permits	646,314	623,109	625,000	620,652	645,000
2025.6 Guest Passes	51	-	-	2,893	2,000
Charges for Services	847,928	849,825	840,625	844,435	864,190
Use of Money and Property					
2401.0 Interest Earnings	557	454	500	500	500
Use of Money and Property	557	454	500	500	500
Misc Local Sources					
2701.1 Refund Prior Yr Appr Exp	6,938	6,585	6,000	-	-
2770.0 Other Unclassified	13,000	-	-	6,013	6,500
Misc Local Sources	19,938	6,585	6,000	6,013	6,500
Interfund Transfers					
2810.0 From General Fund	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Proceeds of Obligations					
2731.0 Bond Anticipation Notes	-	-	-	-	-
Proceeds of Obligations	-	-	-	-	-
Enterprise Fund Pool Revenues	868,423	856,864	847,125	850,948	871,190
Other Financing Sources					
9999.0 Surplus (Earned) Used	(132,427)	(83,459)	(15,520)	6,489	35,597
Other Financing Sources	(132,427)	(83,459)	(15,520)	6,489	35,597
Enterprise Fund Swim Pool	735,996	773,405	831,605	857,437	906,787

WATER DEPARTMENT

FY 2017 - 2018



The Water Department (“Department”) receives, pumps, treats, and distributes potable water to Village residents and others. The Department maintains and operates the pumps, tanks, pipes, hydrants and lines necessary to deliver an adequate quantity of water to consumers. The Department’s three divisions are Administration, Pumping and Distribution. **Administration** consists of all functions relating to the business management, including capital project planning and implementation, billing/collection, customer services, as well as repairing, installing and servicing water meters. The Department and Village Manager’s Office are responsible for developing long range plans to improve the current water supply and distribution system and to recommend long range improvements that will allow the water system to serve the growing needs of the Village for future decades. **Pumping** consists of all functions relating to pumping station operations, along with the purchase and purification of water. **Distribution** consists of all functions and infrastructure relating to the transmission of water and the reading of water meters. During fiscal year 2015-2016, 1.227 billion gallons of water were pumped, a 1.5% increase from the prior year. The daily average of water treated and pumped was 3.36 million gallons. The peak daily flow of water treated and pumped was 8.21 million gallons. The water system serves approximately 5,800 accounts, including Eastchester Water District #1. In fiscal year 2015-2016 the most water was purchased from Westchester Water District No. 1, which is supplied by the New York City (NYC) water supply system. Since June 2011, the Village began pumping water into the distribution system from the Ardsley Road Pumping Station which draws water from the NYC Catskill Aqueduct.

Fiscal year 2014-2015, there was a rate increase from \$1.95 to \$2.05 per ccf to compensate for increasing water rates from NYC. There was no rate increase for fiscal year 2015-2016. In fiscal year 2016-2017, there was a rate increase from \$2.05 to \$2.50 to support much needed capital facility improvement, such as upgrades to the Ardsley Road Water Tank. Improvements at the Ardsley Road Tank includes painting, roof replacement, rehabilitation of the access entrances, overflow piping and the replacement of the altitude valve and check valve piping. This project was publicly bid and awarded by the Village Board on December 13, 2016. The altitude valve and check valve work will be bid separately, with Village forces performing a portion of the work. This work at an additional cost of \$75,000.

WATER DEPARTMENT

FY 2017 - 2018

In fiscal year 2017-2018, a rate increase is planned to support additional much needed capital infrastructure improvements starting with Boniface Water Storage Tank. The Boniface Tank improvements include painting, repair of the concrete capstones, improved ventilation and replacement of several valves. These enhancements are estimated to cost approximately 1.3 million.

The Reeves Newsom Water Supply Station renovation was completed in December of 2015 at a cost of \$4.7 million. This project was funded primarily through the issuance of bonds, with approximately \$230,000 coming from the Water Enterprise Fund. The budgetary impact of the debt service for this project appears in fiscal year 2015-2016 and is estimated to be \$381,120. Today, both Reeves Newsom and Ardsley Road Pump Stations are state of the art and fully automated.

Over the next 10 years, further investments in the water system by the Village will be needed at an estimated cost of \$34 million. Potential projects include, upgrading the Village's distribution facilities and infrastructure (cleaning and lining of the water lines and replacement of the valves and hydrants) as well as improvements to the Village's connection to the Catskill Aqueduct at Ardsley Road (the replacement of a 16 inch suction line).

There are two (2) ultraviolet disinfection facilities contracted to be installed by Westchester County Water District #1 on the 48 inch pipe which feeds the Village water from the Kensico Reservoir at an estimated cost of \$10.5 million. This project will bring Scarsdale into compliance with the Safe Drinking Water Act (SDWA) and the Long Term 2 Enhanced Surface Water Treatment Rule (LT2ESWTR). Additionally, potential future projects, if filtration of our water is required, would be the construction of a filtration plant in Valhalla by NYCDEP (at their expense) and installation of a 48-inch pipe by Westchester County Water District #1 to that filtration plant, which are estimated to cost \$4 billion and \$100 million respectively.

These projects will be paid for by Westchester County, through the County Water District tax, which are paid by property tax owners who are located in Water District #1 which includes residents of Scarsdale, White Plains, Mount Vernon and Yonkers. These projects will not be funded as part of the Scarsdale water or property taxes.

Department Summary

Enterprise Fund	2014-15	2015-16	2016-17	2016-17	2017-18
Water Department	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Division Summary					
Administration	2,126,378	2,133,637	2,287,002	2,187,596	2,248,920
Distribution	730,337	941,539	2,652,738	3,081,793	1,275,630
Pumping	3,228,208	3,758,442	4,468,456	4,178,497	4,338,841
Department Total	6,084,923	6,833,618	9,408,196	9,447,886	7,863,391
Expenditure Categories					
Personal Services	951,653	1,012,218	1,002,015	971,281	990,761
Equipment	8,960	-	11,100	11,100	11,100
Other	3,369,758	4,095,142	4,722,352	4,348,568	4,590,903
Special Items	78,100	52,711	1,912,000	2,430,756	558,350
Debt	225,098	183,622	412,299	412,299	381,120
Benefits	719,674	758,245	621,750	547,202	604,477
Transfer	731,680	731,680	726,680	726,680	726,680
Department Total	6,084,923	6,833,618	9,408,196	9,447,886	7,863,391

Position Summary

DEPARTMENT		Water Department						
DIVISIONS	2016-17 Modified Salaries			2017-18 Proposed Salaries				
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Total Salary
Administration								
Water Superintendent	1	140,760	1	140,760	1	140,760	1	140,760
Assistant Water Superintendent	0.5	102,000	0.5	51,000	0.5	102,000	0.5	51,000
Administrative Assistant	1	50,000	1	50,000	1	52,530	1	52,530
Transitional Asst/Temporaries	-	-	-	15,000	-	-	-	16,000
Unused Vac/Longevity				2,387				1,900
Sub-total	2.5		2.5	259,147	2.5		2.5	262,190
Distribution								
Assistant Water Superintendent	0.5	102,000	0.5	51,000	0.5	102,000	0.5	51,000
Foreman	1	93,983	1	93,982	1	93,984	1	93,984
Maint Worker Grade 1	1	81,051	1	81,051	1	82,672	1	82,672
Maint Worker Grade 2	1	76,703	1	76,703	1	78,237	1	78,237
MEO 1	2	76,703	2	153,406	2	78,237	2	156,474
Laborer	1	35,700	1	35,700	1	47,127	1	47,127
Overtime				40,000				40,000
Temporaries				12,000				12,000
Shoe and Tool Allowance				2,100				2,100
Unused Vac/Longevity				9,051				7,836
Sub-total	6.5		6.5	554,993	6.5		6.5	571,430
Pumping								
Water Operator	1	93,983	1	93,983	1	93,984	1	93,984
Overtime				60,000				60,000
Shoe and Tool Allowance				350				350
Longevity/Vacation Buy back				2,808				2,807
Sub-total	1		1	157,141	1		1	157,141
Department Total	10		10	971,281	10		10	990,761

Division Summary

Water Department Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	266,633	249,590	274,941	275,283	279,490
Benefits	719,674	758,245	621,750	547,202	604,477
Billing	29,006	29,593	39,700	22,500	25,500
Debt	225,098	183,622	412,299	412,299	381,120
Water Meter Reading	-	-	1,000	1,000	1,000
Special	154,287	180,907	210,632	202,632	230,653
Transfer	731,680	731,680	726,680	726,680	726,680
Division Total	2,126,378	2,133,637	2,287,002	2,187,596	2,248,920
Expenditure Categories					
.100 Personal Services	258,089	240,798	254,821	259,147	262,190
.200 Equipment	-	-	600	600	600
.400 Other	131,878	157,430	187,352	166,168	185,503
.500 Special Items	59,959	61,862	83,500	75,500	88,350
.600 Serial Bonds	-	-	232,623	232,623	208,451
.700 Interest on Serial Bonds	225,098	183,622	179,676	179,676	172,669
.800 Benefits	719,674	758,245	621,750	547,202	604,477
.950 Transfer	731,680	731,680	726,680	726,680	726,680
Division Total	2,126,378	2,133,637	2,287,002	2,187,596	2,248,920
<u>.200 A/C Breakdown</u>					
.20 Equipment	-	-	600	600	600
Division Total	-	-	600	600	600
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	4,910	4,295	6,500	6,836	6,500
.431 Food Supplies	-	91	1,000	1,000	1,000
.435 Prof Business Exp	2,445	4,704	4,200	4,200	4,200
.451 General Liability Insurance	94,327	119,046	127,132	127,132	142,303
.453 Telephone	1,810	1,869	4,320	3,000	3,000
.454 Travel	-	1,272	4,000	3,000	4,000
.458 Supplemental Services	325	-	-	-	-
.475 Bank Fees	19,568	12,224	17,000	5,000	5,000
.485 Postage	6,460	10,938	12,500	10,500	11,000
.496 Professional Development	863	66	500	500	500
.499 Contractual Expense	1,170	2,925	10,200	5,000	8,000
Division Total	131,878	157,430	187,352	166,168	185,503
<u>.500 A/C Breakdown</u>					
.1950 Taxes on Village Property	56,755	58,108	60,000	62,000	65,000
.1980-.4 MTA Tax	3,204	3,754	3,500	3,500	3,350
.1990 Contingent Account	-	-	20,000	10,000	20,000
Division Total	59,959	61,862	83,500	75,500	88,350

Division Summary

Water Department Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
<u>.600 A/C Breakdown</u>					
.9710 Serial Bonds	-	-	232,623	232,623	208,451
	-	-	232,623	232,623	208,451
<u>.700 A/C Breakdown</u>					
.1380 Issuance Cost	25,988	-	-	-	-
.9711 Interest on Serial Bonds	199,110	183,622	179,676	179,676	172,669
	225,098	183,622	179,676	179,676	172,669
<u>.800 A/C Breakdown</u>					
.9010 State Retirement (ERS)	145,470	181,745	151,464	132,472	117,627
.9030 Social Security	70,640	80,895	76,884	76,884	75,329
.9040 Workers Compensation	51,450	54,321	70,834	70,834	80,042
.9045 Life Insurance	-	-	2,500	-	-
.9055 Dental Insurance	3,125	7,825	10,500	7,825	10,500
.9060 Health Insurance	267,867	242,704	309,568	259,187	320,979
.9070 Compensated Absences Prior Yrs	-	-	-	-	-
.9089 OPEB Expense	181,122	190,755	-	-	-
Division Total	719,674	758,245	621,750	547,202	604,477
<u>.950 A/C Breakdown</u>					
.9514 To Internal Svce Central Garage	111,680	111,680	106,680	106,680	106,680
.9550 To Capital Fund	171,000	171,000	171,000	171,000	171,000
.9901 Municipal Svc Chg General	449,000	449,000	449,000	449,000	449,000
Division Total	731,680	731,680	726,680	726,680	726,680

Division Summary

Water Department Distribution	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Capital	8,355	184,838	1,828,500	2,410,200	470,000
Equipment	4,968	273	6,000	6,000	6,000
Road Restorations	16,321	27,489	45,000	45,000	45,000
Facilities Maintenance	2,508	4,704	15,900	15,900	15,900
Operations & Maintenance	698,185	724,235	757,338	688,693	738,730
Division Total	730,337	941,539	2,652,738	3,165,793	1,275,630
Expenditure Categories					
.100 Personal Services	555,762	603,533	590,038	554,993	571,430
.400 Other	166,220	153,168	234,200	200,600	234,200
.500 Special Items	8,355	184,838	1,828,500	2,326,200	470,000
Division Total	730,337	941,539	2,652,738	3,081,793	1,275,630
<u>.400 A/C Breakdown</u>					
.413 Auto Supplies	-	475	2,000	2,000	2,000
.414 Maint Supplies	15,956	18,560	15,000	15,000	15,000
.416 Restoration Supplies	16,321	27,489	45,000	45,000	45,000
.423 Pipe & Fittings	73,476	35,664	57,600	37,000	57,600
.424 Meters & Meter Maint	47,452	55,944	67,700	67,700	67,700
.460 Repairs to Equipment	4,968	273	6,000	6,000	6,000
.461 Repairs to Buildings	1,961	4,704	9,300	9,300	9,300
.499 Contractual	6,086	10,059	31,600	18,600	31,600
Division Total	166,220	153,168	234,200	200,600	234,200
<u>.500 A/C Breakdown</u>					
.50 Capital Improvements	8,355	184,838	428,500	244,000	470,000
.51 Ardsley Rd Tank	-	-	1,400,000	2,082,200	-
Division Total	8,355	184,838	1,828,500	2,326,200	470,000

Division Summary

Water Department Pumping	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Capital	9,786	(193,989)	-	29,056	-
Operations & Maintenance	305,828	320,648	403,456	396,441	401,441
Purification	44,769	53,363	65,000	65,000	65,000
Water Purchase	2,867,825	3,578,420	4,000,000	3,688,000	3,872,400
Division Total	3,228,208	3,758,442	4,468,456	4,178,497	4,338,841
Expenditure Categories					
.100 Personal Services	137,802	167,887	157,156	157,141	157,141
.200 Equipment	8,960	-	10,500	10,500	10,500
.400 Other	3,071,660	3,784,544	4,300,800	3,981,800	4,171,200
.500 Special Items	9,786	(193,989)	-	29,056	-
Division Total	3,228,208	3,758,442	4,468,456	4,178,497	4,338,841
<u>.200 A/C Breakdown</u>					
.20 Equipment	8,960	-	10,500	10,500	10,500
Division Total	8,960	-	10,500	10,500	10,500
<u>.400 A/C Breakdown</u>					
.410 Elec Power for Pumping	140,082	133,508	150,000	150,000	150,000
.433 Chemicals	6,084	15,889	30,000	30,000	30,000
.438 Fuel, Heating	11,613	-	5,000	5,000	5,000
.446 Construction Supplies	-	443	10,000	10,000	10,000
.453 Telephone	-	-	4,000	2,000	2,000
.461 Repairs to Buildings	-	-	10,000	5,000	10,000
.466 Purchase of Water NYC-Ardsley	22,667	192,281	120,000	469,000	492,450
.467 West Cty Entitlemnt Wtr Purchase	1,498,950	2,129,388	2,305,000	1,712,000	1,797,600
.468 Purch Excess Wtr NYC	1,346,209	1,256,751	1,575,000	1,507,000	1,582,350
.499 Contractual Expense	46,055	56,284	91,800	91,800	91,800
Division Total	3,071,660	3,784,544	4,300,800	3,981,800	4,171,200
<u>.500 A/C Breakdown</u>					
.50 Capital Improvements	9,786	(193,989)	-	29,056	-
Division Total	9,786	(193,989)	-	29,056	-

Revenue Summary

Enterprise Fund Water	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Charges for Services					
2140.0 Metered Sales - Non-Village	82,881	88,083	93,000	107,667	100,000
2140.1 Metered Sales - Residential	4,171,642	4,542,147	5,353,500	5,737,333	6,064,343
2140.2 Metered Sales - Commercl	280,179	316,812	372,000	400,000	405,000
2142.1 Metered Sale - Public Auth	197,745	330,525	378,000	400,000	405,000
2144.0 Ready to serve fees	-	-	-	-	332,676
2148.0 Penalties on Arrears	91,510	95,005	95,000	100,000	100,000
Charges for Services	4,823,957	5,372,572	6,291,500	6,745,000	7,407,019
Intergovernmental Charges					
2378.0 Eastchester Water Charges	496,059	479,129	623,000	575,000	625,000
Intergovernmental Charges	496,059	479,129	623,000	575,000	625,000
Use of Money and Property					
2401.0 Interest Earnings	2,502	816	1,000	-	-
Use of Money and Property	2,502	816	1,000	-	-
Sale of Property, Other					
2650.0 Sale Scrap Excess Mtls	6,892	3,522	1,000	5,000	2,000
2655.0 Minor Sales	36,723	39,765	25,000	38,000	35,000
2665.0 Sale Trucks/Cars	-	76,100	-	-	-
2680.0 Work Comp Ins Recovery	-	-	-	-	-
2690.0 Reimb Damage to Vill Prop	13,008	(2,895)	2,000	20,000	5,000
Sale of Property, Other	56,623	116,492	28,000	63,000	42,000
Misc Local Sources					
2701.1 Refund Prior Yr Appr Exp	-	-	-	-	-
2770.0 Other Unclassified	58,852	67,559	30,000	40,000	30,000
Misc Local Sources	58,852	67,559	30,000	40,000	30,000
Interfund Transfers					
2810.03 Trans from East. Water	300,000	-	-	300,000	-
2810.14 Trans from Pool	4,650	4,650	4,650	4,650	4,650
Interfund Transfers	304,650	4,650	4,650	304,650	4,650
Enterprise Fund Water Revenues	5,742,643	6,041,218	6,978,150	7,727,650	8,108,669
Other Financing Sources					
9999.0 Surplus (Earned) Used for Capital	-	-	1,400,000	1,500,000	-
9999.0 Surplus (Earned) Used	342,280	792,400	1,030,046	220,236	(245,278)
Other Financing Sources	342,280	792,400	2,430,046	1,720,236	(245,278)
Enterprise Fund Water	6,084,923	6,833,618	9,408,196	9,447,886	7,863,391
Preliminary Capital Financing Plan					
Bonds (\$1.0 authorized but unissued)				1,500,000	-
Use of Fund Balance				-	-
Total Funding				1,500,000	-

CAPITAL PROJECTS FUND

FY 2017 - 2018

Department Summary

	2014-15	2015-16	2016-17	2016-17	2017-18
Capital Projects Fund	ACTUAL	ACTUAL	ADOPTED	EST/MOD	PROPOSED

Division Summary

Capital Projects	5,340,389	3,719,812	7,661,600	9,608,392	6,813,000
Division Total	5,340,389	3,719,812	7,661,600	9,608,392	6,813,000

Cost Centers

Recreation	150,000	288,026	0	22,000	186,000
Equipment	1,068,000	517,165	941,600	1,012,420	1,195,000
Public Buildings	237,000	783,593	1,385,000	4,356,040	1,085,000
Highway Improvement	3,065,075	1,489,400	2,145,000	2,857,084	532,000
Storm Drainage	682,314	216,528	2,600,000	835,848	3,165,000
Traffic & Parking	10,000	25,383	115,000	50,000	105,000
Land Improvements	13,000	287,440	15,000	15,000	15,000
Sanitary Sewers	115,000	112,277	460,000	460,000	530,000
Municipal Service Charge	0	0	0	0	0
Department Total	5,340,389	3,719,812	7,661,600	9,608,392	6,813,000

Revenue Summary

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 PROPOSED
Capital Projects Fund					
Current Revenues					
5031.1 From General Fund	2,087,500	3,036,085	789,900	3,035,358	1,340,000
Current Revenues Total	2,087,500	3,036,085	789,900	3,035,358	1,340,000
Borrowing					
5710.0 Serial Bonds	574,253	-	2,545,000	4,666,000	620,000
5710.1 EFC Note Proceeds	-	-	-	-	-
5731.0 Bond Anticipation Notes	1,500,000	-	-	-	-
Borrowing Total	2,074,253	-	2,545,000	4,666,000	620,000
Capital Fund Balance					
2401.0 Interest Earnings	2,960	2,131	-	2,500	-
2701.1 Rfd Pr Yr Appr Exp / Reprogram	-	434	-	-	-
2770.0 Miscellaneous	6,636	-	-	-	-
2832.2 From Ent Fund Water	171,000	171,000	171,000	171,000	171,000
3501.0 St Aid CHIPS	-	-	-	-	-
999.0 Surplus (Earned) Used	-	-	394,000	-	-
Use of Capital Surplus Total	180,596	173,565	565,000	173,500	171,000
Special Reserves					
1170.1 Peg Access-CATV	-	-	50,000	-	50,000
2838-01 From Land Trust	-	265,348	-	-	131,000
2838-02 Forefeiture Fund	-	-	4,700	-	-
2840-01 From Parking Reserve Fund	-	10,056	-	81,898	315,000
Special Reserves Total	-	275,404	54,700	81,898	496,000
Grants					
2797-02 West Co Legacy Grt	-	-	-	-	-
2797-03 West Co Flooding Grant	188,664	247,821	1,550,000	-	-
3501.0 St Aid CHIPS	526,876	474,903	475,000	687,084	412,000
3503 St Grants	-	-	-	-	100,000
3503.1 St Grants - Sewers	-	4,392	-	50,000	2,400,000
3503.2 St Grants - Bridges	-	-	-	-	-
3503-03 St Grants - Public Buildings	-	-	805,000	-	805,000
3503.7 St Grants - Invs. Spcs. Rmvl.	-	-	-	-	20,000
3897-0 St Grants - Library Cap Proj.	-	-	-	-	-
4397-0 Fed Grant	-	-	177,000	177,000	-
Grants Total	715,540	727,116	3,007,000	914,084	3,737,000
Gift Funds					
2705.0 Gifts & Donations	-	3,500	10,000	20,805	5,000
Gift Funds Total	-	3,500	10,000	20,805	5,000
Intra-agency Transfers					
Transfers	-	-	15,000	41,747	7,500
Intra-agency Transfers Total	-	-	15,000	41,747	7,500
Sanitary Sewer Rent					
Sanitary Sewer Rent	282,500	-	675,000	675,000	675,000
Sanitary Sewer Rent	282,500	-	675,000	675,000	675,000
Capital Projects Fund	5,340,389	4,215,670	7,661,600	9,608,392	7,051,500

2017/18
CAPITAL BUDGET
AND PLAN

SOURCE OF FUNDING									
1 General Fund Transfer	2 Borrowing	3 Capital Fund Balance	4 Special Reserve	5 Grants					
6 Gift	7 Intra-agency Transfer	8 Pool Enterprise	9 Water Enterprise	10 Sanitary Sewer Rent					

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED	EST / MOD	REQ	ADOPTED				
			2016/17	2016/17	2017/18	2017/18	2018/19	2019/20	2020/21	2021/22

PROGRAM SUMMARY										
Recreation	\$505,810		\$0	\$22,000	\$225,000	\$186,000	\$107,000	\$130,000	\$200,000	\$0
Administration & Equipment	\$2,543,327		\$941,600	\$1,012,420	\$2,942,600	\$1,195,000	\$1,968,300	\$1,228,800	\$1,698,800	\$2,466,800
Public Buildings	\$1,237,054		\$1,385,000	\$4,356,040	\$1,925,000	\$1,085,000	\$2,719,500	\$1,342,000	\$265,000	\$1,335,000
Highway Improvements	\$371,911		\$2,145,000	\$2,857,084	\$2,476,000	\$770,500	\$2,095,000	\$1,980,000	\$1,455,000	\$1,455,000
Drainage	\$1,661,191		\$2,600,000	\$835,848	\$3,660,000	\$3,165,000	\$645,000	\$445,000	\$445,000	\$445,000
Traffic & Parking	\$25,000		\$115,000	\$50,000	\$665,000	\$105,000	\$855,000	\$1,925,000	\$2,250,000	\$150,000
Land Improvements	\$90,000		\$15,000	\$15,000	\$91,000	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000
Sanitary Sewers	\$75,000		\$460,000	\$460,000	\$840,000	\$530,000	\$380,000	\$810,000	\$810,000	\$410,000
Municipal Service Charges	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$6,509,293		\$7,661,600	\$9,608,392	\$12,824,600	\$7,051,500	\$8,794,800	\$7,885,800	\$7,148,800	\$6,286,800

FUNDING SUMMARY										
1 Current Revenues	\$3,062,258	1	\$789,900	\$1,572,309	\$6,175,100	\$1,340,000	\$4,132,300	\$3,250,800	\$2,813,800	\$3,581,800
2 Borrowing	\$2,153,208	2	\$2,545,000	\$4,666,000	\$1,060,000	\$620,000	\$1,390,000	\$1,000,000	\$180,000	\$1,250,000
3 Use of Capital Surplus	\$196,309	3	\$565,000	\$1,718,447	\$265,000	\$486,000	\$200,000	\$200,000	\$200,000	\$200,000
4 Special Reserves	\$412,420	4	\$54,700	\$26,747	\$225,000	\$181,000	\$127,000	\$130,000	\$250,000	\$50,000
5 Grants	\$586,708	5	\$3,007,000	\$914,084	\$3,737,000	\$3,737,000	\$2,120,500	\$2,000,000	\$2,450,000	\$350,000
6 Gift Funds	\$23,390	6	\$10,000	\$20,805	\$0	\$5,000	\$0	\$50,000	\$0	\$0
7 Intra-agency Transfer	\$0	7	\$15,000	\$15,000	\$82,500	\$7,500	\$0	\$0	\$0	\$0
10 Sanitary Sewer Rent	\$75,000	10	\$675,000	\$675,000	\$1,280,000	\$675,000	\$825,000	\$1,255,000	\$1,255,000	\$855,000
TOTAL	\$6,509,293		\$7,661,600	\$9,608,392	\$12,824,600	\$7,051,500	\$8,794,800	\$7,885,800	\$7,148,800	\$6,286,800

2017/18
CAPITAL BUDGET
AND PLAN

SOURCE OF FUNDING									
1 General Fund Transfer	2 Borrowing	3 Capital Fund Balance	4 Special Reserve	5 Grants					
6 Gift	7 Intra-agency Transfer	8 Pool Enterprise	9 Water Enterprise	10 Sanitary Sewer Rent					

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
RECREATION										
Administration										
Parks & Recreation Master Plan - Program/Facilities (1)		4					\$77,000			
Recreation Registration Software Upgrade		1			\$30,000	\$30,000				
Playground Improvements										
Davis Playground		4								
Hyatt Field - Playground & Drainage	\$279,845	4								
Hyatt Field - Restroom Structure (2)	\$18,015	6								
Crossway Playground Renovation		4							\$150,000	
(1) Total cost \$110,000; \$33,000 to come from Pool Enterprise Fund.										
(2) 10/13/15 Village Board resolution accepting two gifts totaling \$17,000.										
Athletic Improvements										
Boulder Brook Turf Field & Restroom Project (Design)		6								
Boulder Brook Turf Field & Restroom Project (Const)		6								
Paddle Tennis Courts Rehabilitation		4			\$25,000	\$25,000				
Hyatt Basketball Court Resurfacing (3)	\$37,225	4								
Crossway # 1 & 2 - Irrigation System Replacement	\$35,000	4								
Middle School Tennis Courts Resurfacing	\$8,775	4								
Winston Field Drainage	\$35,000	4								
High School Tennis Courts Resurfacing		4								

(3) \$90,000 - combined with Hyatt Field Playground and Drainage Project

2017/18
CAPITAL BUDGET
AND PLAN

SOURCE OF FUNDING									
1 General Fund Transfer	2 Borrowing	3 Capital Fund Balance	4 Special Reserve	5 Grants					
6 Gift	7 Intra-agency Transfer	8 Pool Enterprise	9 Water Enterprise	10 Sanitary Sewer Rent					

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
RECREATION (Continued)										
Park Improvements										
Chase Park Renovation Plan (Design & Const.)		4								
Chase Park Irrigation (4)	\$7,275	4			\$10,000	\$5,000				
Chase Park Irrigation (5)	\$5,375	6				\$5,000				
Chase Park Stone Wall Replacement		4						\$30,000		
Harcourt Woods/Brewster Road Invasives Removal		5			\$20,000	\$20,000				
Harcourt Woods/Brewster Road Invasives Removal		4			\$10,000	\$10,000				
Wynmor Park Renovation - Court Resurface, Fence, Tot Lot		4			\$100,000	\$75,000				
(4) Includes \$4689.00 transfer from Chase Park Renovation Plan Balance										
(5) Includes \$2788.00 from Delima FOSP donation balance, and \$2585.00 from new FOSP donation, as per 01/26/16 Village Board resolution.										
Buildings & Equipment										
Crossway Field Comfort Station Renovation		4						\$50,000		
Crossway Field Comfort Station Renovation (6)		6						\$50,000		
Weinberg Nature Center Interior Renovations		4							\$50,000	
Superintendent Vehicle		1					\$30,000			
Department Vehicle (Van)	\$30,000	1								
Parks Truck	\$40,000	3								
Replacement Park Trash & Recycling Receptacles/Signage	\$9,300	4		\$22,000	\$30,000	\$16,000				
Total Recreation	\$505,810		\$0	\$22,000	\$225,000	\$186,000	\$107,000	\$130,000	\$200,000	\$0

(6) Gift of \$50,000 anticipated from Independent Sports Organization facility users

2017/18
CAPITAL BUDGET
AND PLAN

SOURCE OF FUNDING									
1 General Fund Transfer	2 Borrowing	3 Capital Fund Balance	4 Special Reserve	5 Grants					
6 Gift	7 Intra-agency Transfer	8 Pool Enterprise	9 Water Enterprise	10 Sanitary Sewer Rent					

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
ADMINISTRATION										
Property Taxes										
Revaluation Project - 2014	\$1,035,000	2								
Revaluation Project - 2016 Update	\$95,000	1	\$85,000	\$36,000						
Revaluation Project - 2016 Update	\$65,000	2								
Revaluation Project - Future Expense Sinking Fund		1					\$250,000	\$400,000	\$400,000	
Historic Preservation										
Land Use Analysis		1			\$100,000	\$50,000	\$50,000			
Land Use Analysis (7)	\$3,812	3	\$50,000	\$50,000						
Historic Preservation Study		5			\$100,000	\$100,000				
(7) FY 16/17 funding for preliminary Freightway Open Lot Development Analysis										
Information Technology										
Computer Equipment		1	\$20,000	\$20,000	\$60,000	\$20,000	\$60,000	\$60,000	\$60,000	\$60,000
MS Office 2010 Upgrade (Email Servers)		1								
MS Office 2013 Upgrade		1								
Server Upgrades		1	\$80,000	\$80,000						\$80,000
Planning and Zoning Files Digitization		1								
Cyber-Security Upgrades		1			\$60,000	\$45,000				
Backup System Upgrade - Village Hall/Public Safety	\$50,000	1					\$50,000			
Police Department										
Police Cruisers		1			\$93,800	\$32,000	\$93,800	\$93,800	\$93,800	\$93,800

2017/18
CAPITAL BUDGET
AND PLAN

SOURCE OF FUNDING				
1 General Fund Transfer	2 Borrowing	3 Capital Fund Balance	4 Special Reserve	5 Grants
6 Gift	7 Intra-agency Transfer	8 Pool Enterprise	9 Water Enterprise	10 Sanitary Sewer Rent

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
ADMINISTRATION (Continued)										
Police Department (Continued)										
Police Cruisers (8)		3	\$70,000	\$92,699						
Mobile Computers for Patrol Vehicles		1			\$21,000	\$21,000	\$21,000			
Chief Vehicle	\$33,831	1						\$35,000		
Mobil Automatic License Plate Readers		1								
Mobil Automatic License Plate Readers		6	\$0	\$19,000						
Livescan Fingerprinting System		5					\$25,500			
Additional Radio Transmitter and Receiver (QR Location)		1	\$4,900	\$1,720						
Additional Radio Transmitter and Receiver (QR Loc) (9)		6	\$10,000	\$1,805						
Additional Radio Transmitter and Receiver (QR Loc) (9)		4	\$4,700	\$4,747						

(8) FY 16/17 funding is reallocated from existing FY 15/16 Crane Berkeley Project funds and includes a \$22,714 insurance reimbursement.

(9) \$10,000 - Fenway Golf Club Gift; \$4,900 confiscated federal narcotics monies.

EQUIPMENT										
Fire Department										
Chief Vehicle - 2431		1		\$34,449				\$35,000		
Utility Vehicle - 2433		1								\$45,000
Tour Command Vehicle - 2432		1					\$75,000			
Support Vehicle - 2434		1					\$150,000			
Insepector Vehicle - 2436		1								\$35,000
Utility Van - U37		1								\$40,000
Replace Engine 54 (Pumper)	\$190,000	1	\$250,000	\$250,000	\$160,000	\$160,000				
Replace Engine 55 (Pumper)		1								
Replace Engine 56 (Pumper)		1								\$300,000
Replace Engine 57 (Pumper)		1								
Replace Ladder Tower 28 (9b)		1			\$260,000	\$300,000	\$200,000			
Replace Ladder Tower 28 (9b)		3			\$0	\$250,000				
Replace Ladder Tower 28 (9b)		2					\$450,000			
Replace Tower Ladder 29		1								

(9b) Subject to: \$300K from sale of existing Ladder 28; \$250K from FY16/17 closeout, if available and prudent; \$200K FY 18/19 Capital Appropriation; and, \$450K FY 18/19 Bond Anticipation Note.

2017/18
CAPITAL BUDGET
AND PLAN

SOURCE OF FUNDING									
1 General Fund Transfer	2 Borrowing	3 Capital Fund Balance	4 Special Reserve	5 Grants					
6 Gift	7 Intra-agency Transfer	8 Pool Enterprise	9 Water Enterprise	10 Sanitary Sewer Rent					

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
EQUIPMENT (Continued)										
Fire Department (Continued)										
Fire Hose and Nozzles		1	\$10,000	\$10,000	\$10,000	\$0	\$10,000	\$10,000	\$10,000	
Self Contained Breathing Apparatus (AFG Grant)		5	\$177,000	\$177,000						
Self Contained Breathing Apparatus (Grant Match)		1	\$10,000	\$10,000						
Department of Public Works										
Highway Equipment & Vehicles (10)	\$516,093	1	\$100,000	\$205,000	\$1,234,000	\$100,000	\$478,000	\$440,000	\$830,000	\$1,008,000
Anti-Icing Brine Equipment		1			\$245,000	\$0				
Sanitation Refuse Packer	\$485,928	1			\$220,000	\$0	\$225,000	\$225,000	\$225,000	\$225,000
Sanitation Refuse Scooters	\$19,050	1	\$20,000	\$20,000	\$85,000	\$0				\$100,000
Digitizing Engineering Maps & GIS Equipment	\$24,613	1								
Garage Pool Vehicles	\$25,000	1	\$0		\$150,000	\$50,000	\$30,000	\$30,000	\$30,000	\$30,000
Portable Trailer Mounted Generator		1			\$60,000	\$0				
(10) 09/13/16 Village Board FY 2015/16 closeout resolution appropriated \$100,000 from General Fund Balance										
Village Hall										
CATV Studio		4	\$50,000		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
CATV Franchise Negotiations Needs Assessment		1			\$33,800	\$17,000				
Total Administration & Equipment	\$2,543,327		\$941,600	\$1,012,420	\$2,942,600	\$1,195,000	\$1,968,300	\$1,228,800	\$1,698,800	\$2,466,800

2017/18
CAPITAL BUDGET
AND PLAN

SOURCE OF FUNDING									
1 General Fund Transfer	2 Borrowing	3 Capital Fund Balance	4 Special Reserve	5 Grants					
6 Gift	7 Intra-agency Transfer	8 Pool Enterprise	9 Water Enterprise	10 Sanitary Sewer Rent					

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
PUBLIC BUILDINGS										
General										
Project Planning	\$29,797	1	\$25,000		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Facilities Maintenance	\$98,058	1	\$30,000		\$35,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000
Roof Inspections/Upgrades	\$958	1			\$20,000	\$0	\$20,000	\$25,000	\$25,000	\$25,000
Village Hall										
Third Floor Renovation	\$11,360	1			\$370,000	\$0	\$370,000			
HVAC Repairs/Replacement	\$41,371	1	\$10,000	\$10,000	\$55,000	\$0	\$55,000	\$55,000		
Air Handler #2 Replacement - Design		1					\$12,000			
Air Handler #2 Controls Upgrade		3	\$0	\$19,900						
Air Handler #2 Replacement - Construction		1						\$80,000		
Underground Fuel Tank Removal & Replacement (Design)	\$18,881	3								
Underground Fuel Tank Removal and Replacement (Const)		2	\$175,000	\$175,000						
Village Hall 2nd Floor Carpet Replacement		1			\$10,000	\$10,000				
Rutherford Hall Security (Design)		5	\$180,000	\$0	\$180,000	\$180,000				
Rutherford Hall Security (Construction)		5					\$1,500,000			
Rutherford Hall _ Wood Panel Restoration		1			\$25,000	\$10,000				
Copier/Printers - VMO and Coordinating Office		1			\$35,000	\$35,000				
Village Hall Front Canopy Roof Replacement		1			\$20,000	\$10,000				

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CAPITAL BUDGET
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SOURCE OF FUNDING									
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CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
PUBLIC BUILDINGS (Continued)										
Public Safety										
Station #1 Renovation (Preliminary Plan)	\$32,425	1								
Station #1 Renovation (Design)(11)	\$486,500	2								
Station #1 Renovation (Construction) (11)		2		\$2,991,000						
Station #1 Renovation (Construction) (11)		3	\$0	\$820,000						
Station #1 Renovation (Generator) (11)		2					\$350,000			
Station #1 Renovation (Village Hall Electric Upgrade)		1					\$22,500			
Station #3 Kitchen Remodel/Window Replacement		1			\$90,000	\$50,000				
Station #3 Vertical Clearance (Design)		2							\$150,000	
Station #3 Vertical Clearance (Construction)		2								\$1,000,000
Structural Repairs for Fire Training Bldg (Design)(12)	\$27,500	5								
Structural Repairs for Fire Training Bldg (Construction) (Phase I) (12)	\$172,500	5								
Structural Repairs for Fire Training Bldg (Const) (Phs I) (13)	\$95,000	1								
Fire Training Building Burn Rooms (Construction) (Phase II)		5	\$200,000	\$0	\$200,000	\$200,000				
(11) 11/12/13 Village Board resolution stipulates a portion of the \$3.5 million bond proceeds for Fire Station #1 will be applied to the design of the generator, concrete slab and conduit work.										
(12) Initial \$125,000 grant and subsequent \$75,000 grant received through NYS Dormitory Authority Community Capital Assistance Program										
(13) 09/08/15 Village Board FY2014/15 closeout resolution appropriated \$20,000 from General Fund Balance.										
Public Works										
Central Garage - Flat Roof Repair	\$26,080	1								
Sanitation - Flat Roof, North Section	\$27,030	1								
Sanitation - Flat Roof, South Section		1	\$25,000	\$25,000						
Recycling Yard - Retaining Wall	\$10,000	1			\$20,000	\$10,000				
Salt Shed Improvements		2	\$250,000							
Salt Shed Improvements	\$4,194	1		\$250,240						
Central Garage Heating Units		1			\$20,000	\$10,000				
Central Garage - HVAC Ductwork (14)		7			\$75,000	\$0				
Central Garage - HVAC Ductwork		1			\$75,000	\$0				
DPW and Sanitation Facilities Cameras		1			\$50,000	\$0				

(14) Scarsdale School District contribution per cooperative agreement

2017/18
CAPITAL BUDGET
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SOURCE OF FUNDING									
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CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
PUBLIC BUILDINGS (Continued)										
Freightway Garage										
Elevator (Interior Shaft)	\$42,000	3								
Security Camera upgrade Phase I	\$35,000	3								
Security Camera upgrade Phase II		1						\$45,000		
Freightway Renovation - Design		1			\$25,000	\$25,000				
Freightway Renovation - Design/Bid		2					\$150,000			
Freightway Membrane Short-term Repairs	\$32,500	1	\$25,000	\$25,000	\$50,000	\$50,000	\$50,000			
Freightway Renovation - Construction		2						\$1,000,000		
Freightway Garage Exterior/Façade (Design)		2							\$30,000	
Freightway Garage Exterior/Façade (Construction)		2								\$250,000
Freightway Garage Mechanical Room Split Air System		1			\$10,000	\$0				
Christie Place Garage										
Security System - Cameras CCTV (Design)		1			\$10,000	\$0	\$10,000			
Security System - Cameras CCTV (Install)		1						\$55,000		
Carbon Monoxide Detectors	\$16,000	1						\$22,000		
Generator		1			\$85,000	\$0	\$85,000			
Uninterrupted Power Supply Batteries	\$29,900	1					\$35,000			
Other Buildings										
Wayside Cottage Interior Restoration Phase II (Design)		5	\$55,000	\$0	\$55,000	\$55,000				
Wayside Cottage Interior Restoration Phase II (Const)		5	\$370,000	\$0	\$370,000	\$370,000				
Wayside Cottage Wood Floors Refinishing		1	\$5,000	\$4,900						
Wayside Cottage Landscape Buffer Design and Phase I		1	\$5,000	\$5,000						
Girl Scout House Boiler		1			\$7,500	\$7,500				
Girl Scout House Boiler		7			\$7,500	\$7,500				
Girl Scout House - Siding and Trim (15)		3	\$15,000	\$15,000						
Girl Scout House - Siding and Trim (16)		7	\$15,000	\$15,000						
Total Public Buildings	\$1,237,054		\$1,385,000	\$4,356,040	\$1,925,000	\$1,085,000	\$2,719,500	\$1,342,000	\$265,000	\$1,335,000

(15) FY 16/17 funding reallocated from existing FY 15/16 Crane Berkley Pond Project funds.

(16) Westchester/Putnam Girl Scouts 50% cost share per operating agreement.

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CAPITAL BUDGET
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SOURCE OF FUNDING									
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CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
HIGHWAY IMPROVEMENTS										
<u>Road/Pedestrian/Traffic Improvements</u>										
Road Resurfacing, Curbing, and Patching (17)		3	\$150,000	\$150,000	\$200,000	\$0	\$200,000	\$200,000	\$200,000	\$200,000
Road Resurfacing, Curbing, and Patching (18)		1	\$0	\$500,000	\$1,200,000	\$167,500	\$1,200,000	\$1,200,000	\$750,000	\$750,000
Road Resurfacing, Curbing (CHIPs)		5	\$475,000	\$511,840	\$412,000	\$412,000	\$400,000	\$400,000	\$350,000	\$350,000
Road Resurfacing (Utility Reimbursements) 18		5	\$0	\$175,244						
Curbing - Priority B Locations		1	\$20,000	\$20,000	\$105,000	\$0				
Walworth Avenue - Curbing		1			\$264,000	\$0				
Bikepaths & Walkways		1			\$225,000	\$20,000	\$225,000	\$150,000	\$125,000	\$125,000
Wood Type Guide Rail System		1			\$30,000	\$0	\$30,000	\$30,000	\$30,000	\$30,000
Garth Rd. Widening/Parking Imp. (Design)		5								
Garth Rd. Widening/Parking Imp. (Construction)		5								
Heathcote Road Bridge Repair (Design)	\$40,295	1								
Heathcote Bridge Repair (Plans,Specs,Bid,CM)		2	\$75,000	\$75,000						
Heathcote Road Bridge Repair (Construction)(19)		2	\$1,425,000	\$1,425,000						
Heathcote Road Bridge Repair (Construction)(19)		3				\$171,000				
East Parkway Stair Replacement (20)	\$275,000	1								
Mamaroneck Road Bridge Maintenance		1			\$40,000	\$0	\$40,000			
Village Center Cobblestone Replacement	\$56,616	3								
Total Highway Improvements	\$371,911		\$2,145,000	\$2,857,084	\$2,476,000	\$770,500	\$2,095,000	\$1,980,000	\$1,455,000	\$1,455,000

(17) FY 16/17 reallocation \$170,000 from FY 15/16 Sanitary Sewer Evaluation Study (\$150,000) and partial for the Heathcote Road Bridge (\$20,000).

(18) FY 16/17 funding: 09/13/16 Village Board resolution appropriated a \$500,000 General Fund transfer; and, a 12/13/16 Village Board resolution appropriated \$175,244 from ConEd reimbursements.

(19) 09/08/15 Village Board FY2014/15 closeout resolution appropriated \$375,000 from General Fund Balance, with subsequent decision to fund Bridge Project through a borrow of \$370,000; the \$375,000 was reallocated in the FY 16/17 Capital Budget for miscellaneous projects. In addition, Westchester County denied a \$2,000,000 FY 15/16 grant request, as did New York State in FY 16/17.

(20) 08/11/15 Village Board resolution appropriated \$215,000 from General Fund Balance; \$33,715 from Downtown Cobblestone Replacement; \$26,285 Capital Project Planning account transfer.

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CAPITAL BUDGET
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SOURCE OF FUNDING									
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CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
STORM DRAINAGE										
Storm Drainage										
Drainage Improvements		1								
Drainage Improvements		10	\$25,000	\$25,000	\$100,000	\$20,000	\$100,000	\$100,000	\$100,000	\$100,000
Cleaning & TV Inspection		1								
Cleaning & TV Inspection		10	\$20,000	\$20,000	\$40,000	\$30,000	\$40,000	\$40,000	\$40,000	\$40,000
Pipe Lining Program		1								
Pipe Lining Program		10	\$50,000	\$50,000	\$130,000	\$40,000	\$130,000	\$130,000	\$130,000	\$130,000
Watercourse Maintenance		10	\$75,000	\$75,000	\$100,000	\$10,000	\$100,000	\$100,000	\$100,000	\$100,000
Catch Basin Cleaning		1								
Catch Basin Cleaning		10	\$20,000	\$20,000	\$45,000	\$30,000	\$45,000	\$45,000	\$45,000	\$45,000
NPDES Phase II Compliance program		1								
NPDES Phase II Compliance program		10	\$25,000	\$25,000	\$25,000	\$15,000	\$30,000	\$30,000	\$30,000	\$30,000
Inflow / Infiltration Analysis		1								
Inflow / Infiltration Analysis		10								
Catherine Road North Culvert Rehabilitation		5			\$450,000	\$450,000				
Catherine Road South Culvert Rehabilitation		5			\$450,000	\$450,000				
Hutchinson River Drainage Project										
Hutchinson River Flood Mitigation (Design)		5	\$50,000	\$50,000	\$0	\$0				
Hutchinson River Flood Mitigation (Design)		1	\$50,000	\$50,000	\$0	\$0				
Hutchinson River Flood Mitigation (Const.)		5	\$450,000	\$0	\$450,000	\$450,000				
Hutchinson River Flood Mitigation (Const.) Local Share		2	\$450,000	\$0	\$450,000	\$450,000				
South Fox Meadow Drainage Project										
Harcourt Woods Drainage Project (Design)	\$24,870	5								
Harcourt Woods Drainage Project (Design)	\$24,870	2								
Harcourt Woods Drainage Project (Const)	\$361,838	5								
Harcourt Woods Drainage Project (Const)	\$361,838	2								

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CAPITAL BUDGET
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SOURCE OF FUNDING				
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CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
STORM DRAINAGE (Continued)										
Sheldrake River Drainage Basin Improvements										
Sheldrake River Drainage Basin Improvement Modified Project (Design & Const. Mgt.) (21)	\$125,000	1								
Sheldrake River Drainage Basin Improvement Modified Project (Construction) (21)	\$475,000	1								
Sheldrake - Cayuga Pond Detention & Forebay (Const) (22)		5	\$1,050,000	\$0	\$1,050,000	\$1,050,000				
Sheldrake - Cayuga Pond Detention & Forebay (Design/Bidding/Const Mgmt) (22)	\$180,000	2								
Sheldrake - Cayuga Pond Detention & Forebay (Const) (22)		2	\$170,000	\$0	\$170,000	\$170,000				
<p>(21) 08/13/13 Village Board resolution appropriated \$600,000. (22) \$1,400,000 NYS Water Quality Improvement Program (WQIP) grant, which includes a 25% (\$350,000) local share to be funded through debt issuance pursuant to a March 22, 2010, Village Board bond authorization resolution.</p>										
Other Drainage Projects (cont'd)										
Crane Berkley Pond Sediment Removal (Design & Cons Mgmt) (23)	\$107,775	1								
Crane Berkley Pond Sediment Removal (Cons) (23)		3	\$165,000	\$520,848						
Palmer Crossing Desilting		1			\$200,000	\$0	\$200,000			
Total Drainage	\$1,661,191		\$2,600,000	\$835,848	\$3,660,000	\$3,165,000	\$645,000	\$445,000	\$445,000	\$445,000

(23) Funded through the combination of a 09/08/15 Village Board FY2014/15 closeout resolution appropriating \$425,000 from General Fund and a 05/24/16 Village Board resolution appropriating an additional \$199,871 from the General Fund. Importantly, a Crane Berkley Special Improvement District created by Village Board resolution dated 01/27/15 will reimburse approximately 56% of project costs through property taxes over a five to seven year period.

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CAPITAL BUDGET
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SOURCE OF FUNDING									
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CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
TRAFFIC & PARKING IMPROVEMENTS										
<u>Parking</u>										
Village Center Parking Meters (Pilot Program)		1			\$15,000	\$15,000				
Village Center Parking Meters (Design)		3	\$15,000	\$15,000						
Village Center Parking Meters (Const)		2			\$440,000		\$440,000			
Replace Six Multispace Meters		1			\$70,000	\$0	\$70,000			
Freightway Open Lot Renovation		1						\$175,000		
Scarsdale Ave. - Streetscape Improvements (Design)		5					\$195,000			
Scarsdale Ave. - Streetscape Improvements (Construction)		5						\$1,600,000		
<u>Traffic Calming & Pedestrian Improvements</u>										
Heathcote 5 Corners Roundabout (Feasibility Study)		1								
Heathcote 5 Corners Roundabout (Design/Const.)		5							\$2,100,000	
Downtown Streetscape Materials		1			\$75,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
LED Street lights - Demonstration	\$25,000	1								
LED Street Lights Implementation (24)		3	\$100,000	\$35,000	\$65,000	\$65,000				
LED Street Lights - Implementation		1					\$125,000	\$125,000	\$125,000	\$125,000
Total Traffic & Parking Improvement	\$25,000		\$115,000	\$50,000	\$665,000	\$105,000	\$855,000	\$1,925,000	\$2,250,000	\$150,000

LAND IMPROVEMENTS										
Tree Planting Program		1	\$15,000	\$15,000	\$25,000	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000
Depot Place Open Space Improvement		1			\$66,000	\$0				
Paving Village Hall Lower Parking Lot	\$90,000	1								
Total Land Improvements	\$90,000		\$15,000	\$15,000	\$91,000	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000

(24) FY 16/17 reallocation of \$100,000 previously appropriated for the Heathcote Bridge Project via Village Board resolution dated 09/08/15. Bridge project to be funded through bond issuance.

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CAPITAL BUDGET
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CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
SANITARY SEWERS										
Cleaning & TV Program		1								
Cleaning & TV Program		10	\$40,000	\$40,000	\$70,000	\$20,000	\$70,000	\$70,000	\$70,000	\$70,000
Chemical Treatment		3								
Chemical Treatment		10					\$20,000	\$20,000	\$20,000	\$20,000
Sewer System Rehabilitation		1								
Sewer System Rehabilitation		10	\$30,000	\$30,000	\$70,000	\$40,000	\$70,000	\$70,000	\$70,000	\$70,000
Sanitary Sewer Evaluation Study & CMOM Program (25)		10	\$350,000	\$350,000	\$400,000	\$350,000		\$400,000	\$400,000	
Sanitary Sewer Evaluation Study Repair Work (25)		10								
Pipe Lining		3								
Pipe Lining		10	\$40,000	\$40,000	\$220,000	\$40,000	\$220,000	\$250,000	\$250,000	\$250,000
Brewster Road Sanitary Rehabilitation	\$75,000	10			\$80,000	\$80,000				
Total Sanitary Sewers	\$75,000		\$460,000	\$460,000	\$840,000	\$530,000	\$380,000	\$810,000	\$810,000	\$410,000

(25) Debt to be issued and repaid through Sewer Rent. A 09/08/15 Village Board FY 2014/15 closeout resolution appropriated \$150,000; however, these funds were reallocated in FY 16/17 Capital Budget for road resurfacing.

MUNICIPAL SERVICE CHARGES										
		3	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total Municipal Service Charge (26)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(26) Municipal Service Charge to the General Fund eliminated due to lack of funds.

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SOURCE OF FUNDING				
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CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2015/16	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	ADOPTED 2017/18	2018/19	2019/20	2020/21	2021/22
POOL ENTERPRISE FUND										
Pool Boiler (Replace)										
Hot Water Heater (Replace)										
Replacement of 50 HP Piping and Wall Construction		8								
Backup 50 HP motor/pump-Intermediate Pool		8								
Playground Resurfacing		8			\$50,000	\$50,000				
Pool Facilities Study (1)		8					\$33,000			
Replacement of Back Wash Valves (50 HP and 40 HP)		8								
Pool Complex Mechanical Equip Upgrade (Design) (2)(3)		8.2					\$150,000			
Pool Complex Mechanical Equip Upgrade (Const) (3)		8.2						\$2,200,000		
Total Pool Fund		\$0		\$0	\$0	\$50,000	\$50,000	\$183,000	\$2,200,000	\$0

- (1) Total cost \$110,000; \$77,000 to come from General Fund Transfer
- (2) Equipment upgrade construction pool filters, rehabilitation of main pool, filter building/boiler
- (3) "8.2" denotes borrowing via Pool Enterprise Fund

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WATER ENTERPRISE FUND										
<u>Improvements/Equipment</u>										
Equipment & Vehicles/Backhoe		9.0	\$168,500	\$94,000	\$110,000	\$110,000	\$153,000	\$155,000	\$70,000	\$70,000
Pipe Lining / Valve Replacement - Study and Model		9.0			\$90,000	\$90,000				
Pipe Cement Lining/Valve Replacement (Design)		9.2			\$150,000	\$0	\$100,000		\$100,000	
Pipe Cement Lining/Valve Replacement (CA and Insp) (1)		9.2						\$150,000		\$100,000
Pipe Cement Lining/Valve Replacement (Const.) (1)		9.2						\$2,000,000		\$2,000,000
Computer Meter Read Equipment (Plan)		9.0								
Computer Meter Reading System (Install)		9.0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$200,000
Ardsley Tank Rehabilitation (Design & Const. Mgmt.) (1) (2)	\$110,000	9.0								
Ardsley Tank Rehabilitation (Const.) (2)		9.2	\$1,400,000	\$1,500,000						
Ardsley Tank Rehabilitation (Const) - Eastchester (2)		9.3	\$0	\$300,000						
Ardsley Tank Rehabilitation (Const) - Scarsdale (2)		9.3	\$0	\$172,200						
Boniface Tank Rehabilitation (Design & Const Mgmt) (1)		9.2			\$130,000	\$90,000				
Boniface Tank Rehabilitation (const.) (1)		9.2					\$1,000,000			
Catskill Aqueduct Connection (Design) (1)		9.2						\$200,000		
Catskill Aqueduct Connection (Construction)		9.2								\$2,000,000
Boiler - Ramsey Road	\$35,000	9.0								
Hydroexcavator / Sewer Cleaner		9.0					\$150,000			
Water Department Garage Roof - Annual Repairs		9.0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Water Department Garage Roof Repair Phase I	\$54,000	9.0								
Water Department Garage Roof Repair Phase II		9.0							\$110,000	
<u>Reeves Newsom Water Supply Station</u>										
RNWSS Equipment and Design (3)	\$549,000	9.0								
RNWSS Renovation (construction) (1) (3)	\$4,046,000	9.2								
RNWSS Renovation (Construction Management) (1) (3)	\$715,000	9.2								
RNWSS Flouridation UST Condition Report		5.0			\$20,000	\$20,000				
RNWSS Flouridation UST Rehabilitation		5.0					\$200,000			
Total Water Fund	\$5,509,000		\$1,728,500	\$2,226,200	\$660,000	\$470,000	\$1,763,000	\$2,665,000	\$440,000	\$4,380,000

(1) "9.2" denotes borrowing via Water Enterprise Fund.

(2) Ardsley Road Water Tank bond authorization approved by resolution of 12/13/16; and, combination of Eastchester Water District & Scarsdale Water Fund Balance.

(3) \$454,000 paid through Reeves Newsom bond authorization adopted 3/13/12.

Department Summary

Scarsdale Public Library	2015-16	2016-17	2016-17	2017-18
Capital Projects Fund	ACTUAL	ADOPTED	EST/MOD	PROPOSED

Division Summary

Library Capital Projects	1,049,500	10,000	1,428,000	16,365,000
Division Total	1,049,500	10,000	1,428,000	16,365,000

Cost Centers

Administration	1,039,500	0	1,418,000	16,355,000
Equipment	10,000	10,000	10,000	10,000
Public Buildings	0	0		0
Storm Drainage	0	0		0
Land Improvements	0	0		0
Department Total	1,049,500	10,000	1,428,000	16,365,000

Revenue Summary

Scarsdale Public Library Capital Projects Fund	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 PROPOSED
Current Revenues				
2831.1 From General Fund	60,000	100,000	75,000	160,000
Current Revenues Total	60,000	100,000	75,000	160,000
Borrowing				
5710.0 Serial Bonds	-	750,000	-	9,900,000
5731.0 Bond Anticipation Notes	-	-	-	-
Borrowing Total	-	750,000	-	9,900,000
Capital Fund Balance				
2401.0 Interest Earnings	198	-	-	-
2701.1 Rfd Pr Yr Appr Exp / Reprogram	-	-	-	-
2770.0 Miscellaneous	-	-	-	-
9999.0 Surplus (Earned) Used	-	-	-	-
Use of Capital Surplus Total	198	-	-	-
Special Reserves				
1170.1 Peg Access-CATV	-	-	-	-
2840-01 From Parking Reserve Fund	-	-	-	-
Special Reserves Total	-	-	-	-
Grants				
2760 West Lib Sys Grt	-	-	-	-
3503 St Grants	-	-	-	-
3897-0 St Grants - Library Cap Proj.	-	-	-	500,000
4397-0 Fed Grant	-	-	-	-
Grants Total	-	-	-	500,000
Gift Funds				
2705.0 Gifts & Donations	926,378	200,000	1,353,000	5,750,000
Gist Funds Total	926,378	200,000	1,353,000	5,750,000
Intra-agency Transfers				
Transfers	-	-	-	-
Intra-agency Transfers Total	-	-	-	-
Library Fund Balance				
From Library Fund Balance	-	-	-	55,000
Intra-agency Transfers Total	-	-	-	55,000
Library Capital Projects Fund	986,576	1,050,000	1,428,000	16,365,000

2017/2018
SCARSDALE PUBLIC LIBRARY
CAPITAL PLAN

SOURCE OF FUNDING

1 Village General Fund Operating Budget	2 Borrowing	3 Vlg Capital Fund Balance	4 Special Reserves	5 Grants
6 Gift/Capital Campaign	7 Intra-agency Trans	8 Pool Enterprise	9 Water Enterprise	10 Library Fund Balance

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2016/17	ADOPTED	EST / MOD	REQ	TENTATIVE					
			2016/17	2016/17	2017/18	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23

PROGRAM SUMMARY

Administration	\$721,500	\$0	\$1,418,000	\$16,355,000	\$16,355,000	\$0	\$0	\$0	\$0	\$0
Equipment	\$41,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Public Buildings	\$333,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storm Drainage	\$227,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land Improvements	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,422,731	\$10,000	\$1,428,000	\$16,365,000	\$16,365,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

FUNDING SUMMARY

Village General Fund Operating Budget	\$113,604	1	\$10,000	\$75,000	\$160,000	\$160,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Borrowing	\$0	2	\$0	\$0	\$9,900,000	\$9,900,000	\$0	\$0	\$0	\$0	\$0
3 Vlg Capital Fund Balance	\$193,742	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Special Reserves	\$35,000	4	\$0	\$0	\$135,000	\$135,000	\$0	\$0	\$0	\$0	\$0
5 Grants	\$293,885	5	\$0	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
6 Gift/Capital Campaign	\$532,000	6	\$0	\$1,353,000	\$5,615,000	\$5,615,000	\$0	\$0	\$0	\$0	\$0
7 Intra-Agency Transfer	\$0	7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Pool Enterprise	\$0	8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Water Enterprise	\$0	9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Library Fund Balance	\$254,500	10	\$0	\$0	\$55,000	\$55,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,422,731		\$10,000	\$1,428,000	\$16,365,000	\$16,365,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

2017/2018
SCARSDALE PUBLIC LIBRARY
CAPITAL PLAN

SOURCE OF FUNDING

1 Village General Fund Operating Budget	2 Borrowing	3 Vlg Capital Fund Balance	4 Special Reserves	5 Grants
6 Gift/Capital Campaign	7 Intra-agency Trans	8 Pool Enterprise	9 Water Enterprise	10 Library Fund Balance

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2016/17	ADOPTED 2016/17	EST / MOD 2016/17	REQ 2017/18	TENTATIVE 2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Library Master Plan (Conceptual Design)	\$20,000	6									
Library Addition & Renovation Fundraising Consultant - Plan A	\$180,000	10									
Library Addition & Renovation Fundraising Consultant - Plan A	\$90,000	6	\$0	\$45,000							
Library Addition & Renovation Fundraising Campaign Assistance	\$70,000	6	\$0	\$25,000							
Library Addition & Renovation (Prelim Design/Schematic) - Dattner	\$310,000	6									
Library Addition & Renovation (Final Design, Bid Docs) - Dattner		6	\$0	\$840,000							
Library Addition & Renovation Additional Design Services (1)		6		\$250,000							
Library Addition & Renovation Construction		6			\$4,265,000	\$4,265,000					
Library Addition & Reno Construction (2)		2			\$9,900,000	\$9,900,000					
Library Addition & Renovation (Const - Children's Room) (3)		4			\$135,000	\$135,000					
Library Addition & Renovation (Const)		10			\$55,000	\$55,000					
Library Addition & Renovation Subsurface and Structural Investigation	\$42,000	6	\$0	\$43,000							
Library Addition & Renovation (Construction Admin/ Architect)		6			\$570,000	\$570,000					
Library Addition & Renovation (Const Mgmt)		6	\$200,000	\$150,000	\$700,000	\$700,000					
Library Addition & Renovation (Special Insp & Monitor, Steel and Concrete)		6			\$80,000	\$80,000					
Supply Field - 2nd floor (Prelim Design)	\$9,500	10									
Supply Field - 2nd Floor (Final Design/Const Admin)		1	\$90,000	\$65,000							
Supply Field - 2nd Floor (Const)		1			\$150,000	\$150,000					
Supply Field - 2nd Floor (Const)		2	\$750,000	\$0							
Supply Field - 2nd Floor (Const)		5			\$500,000	\$500,000					
Total Administration	\$721,500		\$1,040,000	\$1,418,000	\$16,355,000	\$16,355,000	\$0	\$0	\$0	\$0	\$0

(1) Estimate for additional design services to be negotiated

(2) No Village funding to be spent unless Library funding provided consistent with terms and conditions of the 12/13/16 bond authorization resolution.

(3) Library Children's Fund Endowment

2017/2018
SCARSDALE PUBLIC LIBRARY
CAPITAL PLAN

SOURCE OF FUNDING

1 Village General Fund Operating Budget	2 Borrowing	3 Vlg Capital Fund Balance	4 Special Reserves	5 Grants
6 Gift/Capital Campaign	7 Intra-agency Trans	8 Pool Enterprise	9 Water Enterprise	10 Library Fund Balance

CAPITAL PROJECT	PRIOR 3 YEARS ACTUAL & ENCUMBERED FY 13/14, 14/15, & 15/16	SOURCE OF FUNDING 2016/17	ADOPTED	EST / MOD	REQ	TENTATIVE					
			2016/17	2016/17	2017/18	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23

EQUIPMENT

Westlynx System Upgrade	\$41,000	1	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Equipment	\$41,000		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

PUBLIC BUILDINGS

Rooftop Heating & Cooling Unit (design)	\$19,500	1									
Rooftop Heating & Cooling Unit (Const.)	\$103,293	5									
Rooftop Heating & Cooling Unit (Const.)	\$109,642	3									
Rooftop Chiller Sound Partition	\$2,500	5									
Rooftop Chiller Sound Partition	\$5,100	3									
Library Roof Replacement Phase I (Preliminary Plan)	\$14,150	1									
Library Roof Replacement Phase I	\$79,000	3									
Total Public Buildings	\$333,185		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

STORM DRAINAGE

Library Roof Retention/Rain Gardens (Design & Construction Management)	\$27,910	5									
Library Roof Retention/Rain Gardens Const. (Village Share) (1)	\$38,954	1									
Library Roof Retention/Rain Gardens (Const)	\$160,182	5									
Total Storm Drainage	\$227,046		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

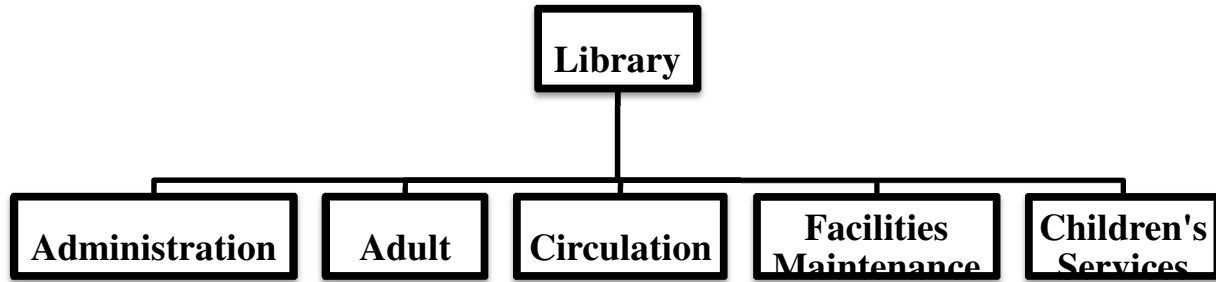
LAND IMPROVEMENTS

Parking Lot Repaving	\$65,000	10									
Library Pond Park Improve Phase III	\$35,000	4									
Total Land Improvements	\$100,000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

(1) Village Share \$26,100 cash and \$32,500 in-kind services

LIBRARY

FY 2017-2018



The Scarsdale Public Library's mission is to serve a central role in the cultural and intellectual life of the community and to encourage the joy of reading, the exploration of ideas and the pursuit of lifelong learning for children and adults. This is accomplished by purchasing print and electronic books, magazines, music, films, audio books and online resources; providing accurate and timely information in person, by telephone and email; gathering and preserving local history information; presenting programs that appeal to all ages and interests. The Library sponsors a wide variety of cultural events throughout the year including book discussions, films, lectures, concerts, and author appearances. The Library collaborates with local organizations and institutions such as the Scarsdale Historical Society, the Scarsdale Adult School, the League of Women Voters, the Scarsdale Chinese Association, Hoff-Barthelson Music School, JCC of Mid-Westchester, C.H.I.L.D., Scarsdale Schools and PT Council to better serve the community. Last year, there were nearly 264,000 visits to the library; library users borrowed nearly 430,000 items, rising to the third highest in the county, with only the cities of Yonkers and White Plains having higher circulation counts. Last year, Scarsdale residents downloaded over 17,700 ebooks. The Library consistently achieves a high level of service while maintaining a low per hour operating expense when compared to other libraries. The Library is a destination for computer use; in the last fiscal year, the public access computers were used over 25,000 times and the WiFi network supported nearly 72,500 sessions from users of laptops and other wireless devices. Over 17,000 people attended nearly 500 library programs. Use of the Friends of the Scarsdale Library-funded Museum Pass Program increased from the previous year. The Library launched and expanded several innovative programs and services in 2016, including expanding our e-book collection, introducing popular one-on-one technology sessions, holding new art-related programs, and tailoring program series specifically for the Scarsdale Seniors. Our Special Program series, funded by the Friends of the Scarsdale Library, drew standing room only crowds throughout the year. Exam Nights, when the Library stays open until 11 p.m. just for students studying for mid-term and final exams, continue to grow in popularity. The Scarsdale Inquirer and other historical materials were digitized and are accessible from the Library website. Members of the Library Board, Village staff and professional consultants developed a schematic design to renovate and construct an addition to the existing Library building to accomplish the goals outlined in the 2012-2016 Strategic Plan. In furtherance of these goals, on December 13, 2016, the Board of Trustees approved the issuance of Bonds to fund the proposed renovation and expansion project. Issuance of the Bonds coupled with a robust capital campaign will allow commencement of this critical project.

Department Summary

Library Fund	2014-15	2015-16	2016-17	2016-17	2017-18
Library Services	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Division Summary					
Administration	1,452,383	1,477,460	1,474,029	1,309,707	1,388,489
Adult	806,270	872,974	933,756	873,041	845,413
Children's Services	453,631	450,799	471,584	474,114	498,804
Circulation	585,633	601,085	612,664	612,664	596,087
Facilities Maintenance	349,470	369,374	380,511	380,511	383,032
Department Total	<u>3,647,387</u>	<u>3,771,692</u>	<u>3,872,544</u>	<u>3,650,037</u>	<u>3,711,825</u>

Expenditure Categories					
Personal Services	2,093,165	2,179,051	2,205,084	2,050,502	2,088,826
Equipment	3,344	2,112	7,000	3,500	7,000
Books & Periodicals	273,536	271,927	280,000	280,000	280,000
Other	284,437	318,953	317,732	317,732	319,599
Special	7,073	1,105	27,497	27,497	27,603
Benefits	980,702	993,414	1,030,101	965,676	983,667
Transfer	5,130	5,130	5,130	5,130	5,130
Department Total	<u>3,647,387</u>	<u>3,771,692</u>	<u>3,872,544</u>	<u>3,650,037</u>	<u>3,711,825</u>

Position Summary

DEPARTMENT Library Services

DIVISIONS	2016-17 Modified Salaries				2017-18 Proposed Salaries			
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Total Salary
Administration								
Library Director	1	140,559	1	140,559	1	140,559	1	140,559
Asst Library Director	1	100,000	1	-	1	100,000	1	50,000
Administrative Assistant	1	103,557	1	102,228	1	103,557	1	103,557
Senior Typist	1	80,908	1	6,659	-	-	-	-
Staff Assistant				-	1	70,000	1	35,000
Temporary Admin				5,000	-	-	-	-
Compensated Absences				17,485				-
Unused Vac/Longevity				3,973				3,973
Sub-total	4		4	275,904	4		4	333,089
Adult								
Librarian III	1	91,064	1	91,064	1	96,139	1	96,139
Librarian II	1	87,735	1	87,735	1	89,490	1	89,490
Librarian II	1	87,735	1	40,420	-	-	-	-
Librarian II	1	82,142	1	82,142	1	86,634	1	86,634
Librarian II	-	-	-	-	1	66,685	1	33,343
Librarian I	1	77,024	1	77,024	1	78,564	1	78,564
Librarian I	1	56,810	1	-	1	57,946	1	28,973
Temporaries				204,084				199,068
Unused Vac/Longevity				4,362				3,802
Sub-total	6		6	586,831	6		6	616,013
Children's Services								
Librarian III	1	101,568	1	101,568	1	103,599	1	103,599
Librarian II	2	87,735	2	175,470	2	89,490	2	178,980
Librarian I	1	68,673	1	68,673	1	72,624	1	72,624
Temporaries				45,263				59,361
Unused Vac/Longevity				6,140				7,240
Sub-total	4		4	397,114	4		4	421,804

Position Summary

DEPARTMENT Library Services (Continued)

DIVISIONS	2016-17 Modified Salaries				2017-18 Proposed Salaries			
	Authorized Positions	Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	Total Salary
Circulation								
Principal Clerk	1	68,573	1	68,573	1	69,944	1	69,944
Senior Library Clerk	5	60,855	5	304,275	5	62,072	5	310,360
Library Clerk	1	52,973	1	52,973	1	54,032	1	54,032
Overtime				22,021				18,951
Temporaries				132,013				109,660
Unused Vac/Longevity				17,309				17,640
Sub-total	7		7	597,164	7		7	580,587
Facilities Maintenance								
Caretaker	1	54,640	1	54,640	1	59,807	1	59,807
Temporaries	-	-	-	57,732	-	-	-	54,032
Overtime				22,408				21,595
Unused Vac/Longevity				1,899				1,899
Sub-total	1		1	136,679	1		1	137,333
Department Total	22		22	1,993,692	22		22	2,088,826

Division Summary

Library Services Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	283,598	295,237	229,376	178,632	232,132
Benefits	980,702	993,414	1,030,101	965,676	983,667
Finance	82,096	82,779	83,833	29,144	35,000
Personnel	93,784	99,795	98,092	103,628	104,957
Contingent/MTA Tax	7,073	1,105	27,497	27,497	27,603
Transfer	5,130	5,130	5,130	5,130	5,130
Division Total	1,452,383	1,477,460	1,474,029	1,309,707	1,388,489
Expenditure Categories					
.100 Personal Services	430,889	438,225	372,301	275,904	333,089
.200 Equipment	3,344	2,112	7,000	3,500	7,000
.400 Other	25,245	37,474	32,000	32,000	32,000
.500 Special	7,073	1,105	27,497	27,497	27,603
.800 Benefits	980,702	993,414	1,030,101	965,676	983,667
.950 Transfer	5,130	5,130	5,130	5,130	5,130
Division Total	1,452,383	1,477,460	1,474,029	1,309,707	1,388,489
<u>.200 A/C Breakdown</u>					
.20 Equipment	3,344	2,112	7,000	3,500	7,000
Division Total	3,344	2,112	7,000	3,500	7,000
<u>.400 A/C Breakdown</u>					
.435 Prof Business Exp	3,085	2,584	5,000	5,000	5,000
.454 Travel	111	3,235	3,000	3,000	3,000
.456 Equipment Rental	405	275	1,000	1,000	1,000
.499 Contractual Expense	21,644	31,380	23,000	23,000	23,000
Division Total	25,245	37,474	32,000	32,000	32,000
<u>.500 A/C Breakdown</u>					
.1980.4 MTA Tax	7,073	1,105	7,497	7,497	7,603
.1990 Contingent Account	-	-	20,000	20,000	20,000
Division Total	7,073	1,105	27,497	27,497	27,603
<u>.800 A/C Breakdown</u>					
.9010 State Retirement ERS	321,013	320,619	323,711	283,121	265,581
.9030 Social Security	158,305	162,543	168,689	168,689	171,065
.9040 Workers Compensation	13,755	14,430	18,551	18,551	20,963
.9045 Life Insurance	-	-	3,000	3,000	3,000
.9055 Dental Insurance	16,100	24,000	24,000	26,000	26,000
.9060 Health Insurance	471,529	471,822	492,150	466,315	497,058
Division Total	980,702	993,414	1,030,101	965,676	983,667
<u>.950 A/C Breakdown</u>					
.9550 Transfer to Capital	-	-	-	-	-
.9901 Municipal Svc Chg General	5,130	5,130	5,130	5,130	5,130
Division Total	5,130	5,130	5,130	5,130	5,130

Division Summary

Library Services Adult	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Inventory Maintenance	25,907	20,996	22,000	22,000	23,000
Programs	5,015	5,458	19,000	7,000	19,000
Reference	775,348	846,520	892,756	844,041	803,413
Division Total	806,270	872,974	933,756	873,041	845,413
Expenditure Categories					
.100 Personal Services	583,108	642,357	704,356	643,641	616,013
.400 Other	223,162	230,617	229,400	229,400	229,400
Division Total	806,270	872,974	933,756	873,041	845,413
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	2,372	3,046	3,000	3,000	3,000
.425 Books & Periodicals	210,317	217,602	215,000	215,000	215,000
.434 Library Supplies	5,458	3,879	4,000	4,000	4,000
.459 Program Expenses	5,015	5,459	7,000	7,000	7,000
.482 Binding	-	631	400	400	400
Division Total	223,162	230,617	229,400	229,400	229,400

Division Summary

Library Services Children's Services	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Inventory Maintenance	20,953	23,122	25,000	25,000	25,000
Programs	9,571	7,626	7,000	7,000	7,000
Reference	423,107	420,051	439,584	442,114	466,804
Division Total	<u>453,631</u>	<u>450,799</u>	<u>471,584</u>	<u>474,114</u>	<u>498,804</u>
Expenditure Categories					
.100 Personal Services	377,779	384,667	394,584	397,114	421,804
.400 Other	75,852	66,132	77,000	77,000	77,000
Division Total	<u>453,631</u>	<u>450,799</u>	<u>471,584</u>	<u>474,114</u>	<u>498,804</u>
<u>.400 A/C Breakdown</u>					
.412 Office Supplies	107	868	2,000	2,000	2,000
.425 Books & Periodicals	63,219	54,325	65,000	65,000	65,000
.434 Library Supplies	2,955	3,313	3,000	3,000	3,000
.459 Program Expenses	9,571	7,626	7,000	7,000	7,000
Division Total	<u>75,852</u>	<u>66,132</u>	<u>77,000</u>	<u>77,000</u>	<u>77,000</u>

Division Summary

Library Services	2014-15	2015-16	2016-17	2016-17	2017-18
Circulation	ACTUAL	ACTUAL	ADOPTED	EST/MOD	ADOPTED
Cost Center Summary					
Bibliographic Maintenance	45,228	46,265	44,732	44,732	49,151
Charge/Return Materials	540,405	554,820	567,932	567,932	546,936
Division Total	585,633	601,085	612,664	612,664	596,087
Expenditure Categories					
.100 Personal Services	573,962	585,482	597,164	597,164	580,587
.400 Other	11,671	15,603	15,500	15,500	15,500
Division Total	585,633	601,085	612,664	612,664	596,087
.400 A/C Breakdown					
.412 Office Supplies	2,601	1,959	2,000	2,000	2,000
.434 Library Supplies	4,880	9,417	9,000	9,000	9,000
.449 Miscellaneous Supplies	3,210	3,047	3,000	3,000	3,000
.485 Postage	980	1,180	1,500	1,500	1,500
Division Total	11,671	15,603	15,500	15,500	15,500

Division Summary

Library Services Facilities Maintenance	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Building Operation	304,106	317,374	316,880	316,880	323,101
Cleaning	43,751	50,092	59,631	59,631	55,931
Grounds Maintenance	1,613	1,908	4,000	4,000	4,000
Division Total	349,470	369,374	380,511	380,511	383,032
Expenditure Categories					
.100 Personal Services	127,427	128,320	136,679	136,679	137,333
.400 Other	222,043	241,054	243,832	243,832	245,699
Division Total	349,470	369,374	380,511	380,511	383,032
.400 A/C Breakdown					
.411 Fuel, Light & Power	72,823	63,987	75,000	75,000	75,000
.414 Maint Supplies	10,117	9,090	9,000	9,000	9,000
.451 General Liability Insurance	6,849	9,671	10,832	10,832	11,699
.460 Repairs to Equipment	2,524	3,277	5,000	5,000	5,000
.461 Repairs to Buildings	4,796	27,210	14,000	14,000	14,000
.483 Care of Grounds	1,613	1,907	4,000	4,000	4,000
.484 System Maint Westlynx	105,038	106,436	106,000	106,000	107,000
.499 Contractual Expense	18,283	19,476	20,000	20,000	20,000
Division Total	222,043	241,054	243,832	243,832	245,699

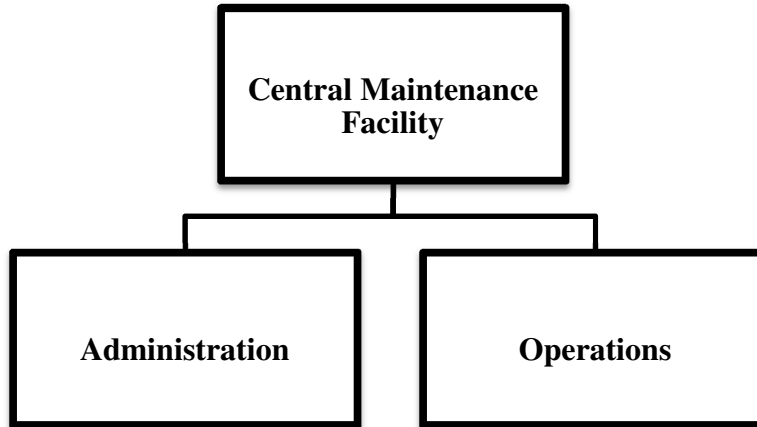
Revenue Summary

Library Fund	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Departmental Income					
2082.0 Library Charges & Fines	46,744	41,130	50,000	45,000	45,000
Departmental Income	<u>46,744</u>	<u>41,130</u>	<u>50,000</u>	<u>45,000</u>	<u>45,000</u>
Use of Money and Property					
2401.0 Interest Earnings	531	523	1,000	600	1,000
2410.0 Rental of Real Property	6,196	6,250	7,000	8,000	7,000
Use of Money and Property	<u>6,727</u>	<u>6,773</u>	<u>8,000</u>	<u>8,600</u>	<u>8,000</u>
Sale of Property, Other					
2655.0 Minor Sales	796	1,026	1,000	500	500
Sale of Property, Other	<u>796</u>	<u>1,026</u>	<u>1,000</u>	<u>500</u>	<u>500</u>
Misc Local Sources					
2701.1 Refund Prior Yr Appr Exp	-	6	-	-	-
2760.2 West Lib Sys Direct Use	-	-	-	-	-
2770.0 Other Unclassified	13,214	7,674	7,000	15,000	15,000
2770.01 Health Ins Reimbursement	10,352	10,633	11,000	11,000	11,000
Misc Local Sources	<u>23,566</u>	<u>18,313</u>	<u>18,000</u>	<u>26,000</u>	<u>26,000</u>
State Aid					
2760.1 West Lib Sys State Aid	6,345	6,714	5,000	6,300	5,000
3840.10 State Aid Library	-	-	-	-	-
4840.0 Federal Aid Library	-	-	-	-	-
State Aid	<u>6,345</u>	<u>6,714</u>	<u>5,000</u>	<u>6,300</u>	<u>5,000</u>
Interfund Transfers					
2810.0 From General Fund	3,657,808	3,730,964	3,790,544	3,790,544	3,594,325
2838.0 From Gift Fund	-	-	-	-	-
Interfund Transfers	<u>3,657,808</u>	<u>3,730,964</u>	<u>3,790,544</u>	<u>3,790,544</u>	<u>3,594,325</u>
Library Fund Revenues	<u>3,741,986</u>	<u>3,804,920</u>	<u>3,872,544</u>	<u>3,876,944</u>	<u>3,678,825</u>
Other Financing Sources					
9999.0 Surplus (Earned) Used	(94,599)	(33,228)	-	(226,907)	33,000
Other Financing Sources	<u>(94,599)</u>	<u>(33,228)</u>	<u>-</u>	<u>(226,907)</u>	<u>33,000</u>
Library Fund	<u>3,647,387</u>	<u>3,771,692</u>	<u>3,872,544</u>	<u>3,650,037</u>	<u>3,711,825</u>

INTERNAL SERVICE FUND

CENTRAL MAINTENANCE FACILITY

FY 2017 - 2018



The Central Maintenance Garage (“Garage”) provides preventive maintenance and repairs for all vehicles and equipment owned by the Village and the Scarsdale Union Free School District. The personnel at the Garage maintains and updates the fleet management plan which includes all vehicles and equipment from all departments. Surplus vehicles are auctioned annually as a key element in maintaining a reliable and stable fleet. Also, automotive parts purchases are managed prudently and currently purchased from State and County contracts and US purchasing alliances. In addition, when applicable, certain mechanical repairs are completed in-house rather than sent to outside contractors resulting in savings as well. Replacing the rolling stock according to a pre-determined schedule is an important component of the Garage operation. Deferring the replacement schedule increases the resources (parts & labor) necessary to maintain the fleet. The Village has been successful in maintaining the aging fleet while maintaining current staffing levels.

The inventory consists of the Village fleet of trucks, vehicles and all construction and ancillary equipment, totaling 325 pieces of rolling stock. The inventory also includes the School District buses and ancillary equipment totaling approximately 170 pieces of rolling stock. This year, the Department of Transportation pass rate for bus inspections was 99.4% (99.4% the year before). There are a total of twelve (12) full time equivalents of which 5.3 are assigned to the Scarsdale Union Free School District.

Department Summary

Internal Service Fund Central Garage	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Division Summary					
Administration	1,600,299	1,396,794	1,547,999	1,476,063	1,514,892
Operations	1,608,428	1,679,787	1,656,071	1,676,968	1,701,635
Department Total	3,208,727	3,076,581	3,204,070	3,153,031	3,216,527
Expenditure Categories					
Personal Services	1,066,942	1,044,003	1,077,078	1,099,439	1,118,722
Equipment	3,097	-	15,000	15,000	15,000
Other	1,331,674	1,174,555	1,370,663	1,370,663	1,323,176
Special	3,563	3,580	26,177	3,177	3,701
Debt Service Principal	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
Benefits	776,951	827,943	688,652	638,252	729,428
Transfer	26,500	26,500	26,500	26,500	26,500
Department Total	3,208,727	3,076,581	3,204,070	3,153,031	3,216,527

Position Summary

DEPARTMENT		Central Garage						
DIVISIONS	Authorized Positions	2016-17 Modified Salaries			2017-18 Proposed Salaries			Total Salary
		Salary	Funded Positions	Budget Expenditure	Authorized Positions	Salary	Funded Positions	
Administration								
Sr. Office Manager PW	1	54,000	1	54,000	1	57,120	1	57,120
Temporaries/Unused Vacation				3,587				3,587
Longevity/Uniform&Tool Allowance				17,575				18,475
Perfect Attendance				7,309				7,905
Sub-total	1		1	82,471	1		1	87,087
Operations								
Lead Mechanic Foreman (Gar)	1	95,863	1	95,863	1	95,863	1	95,863
Lead Mechanic Foreman (BOE)	1	90,647	1	90,647	1	90,647	1	90,647
Auto Mechanic (Sr.)	1	85,887	1	85,887	1	87,605	1	87,605
Auto Mechanic	3	82,211	3	246,633	3	83,855	3	251,565
Asst Auto Mechanic	4	76,854	4	307,416	4	78,391	4	313,564
Asst Auto Mechanic/Stock Clea	1	76,854	1	76,854	1	78,391	1	78,391
Temporaries				13,668				14,000
Overtime				100,000				100,000
Sub-total	11		11	1,016,968	11		11	1,031,635
Department Total	12		12	1,099,439	12		12	1,118,722

Division Summary

Central Garage Administration	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Administration	188,614	136,073	204,007	205,471	209,587
Benefits	776,950	827,944	688,652	638,252	729,428
Debt Service	-	-	-	-	-
Fuel	576,433	369,069	565,000	565,000	505,000
Special	31,802	37,208	63,840	40,840	44,377
Transfer	26,500	26,500	26,500	26,500	26,500
Division Total	1,600,299	1,396,794	1,547,999	1,476,063	1,514,892
Expenditure Categories					
.100 Personal Services	80,310	69,105	81,007	82,471	87,087
.400 Other	712,975	469,666	725,663	725,663	668,176
.500 Contingent	3,563	3,580	26,177	3,177	3,701
.600 Debt Service Principal	-	-	-	-	-
.700 Debt Service Interest	-	-	-	-	-
.800 Benefits	776,951	827,943	688,652	638,252	729,428
.950 Transfer	26,500	26,500	26,500	26,500	26,500
Division Total	1,600,299	1,396,794	1,547,999	1,476,063	1,514,892
.400 A/C Breakdown					
.411 Fuel, Light & Power	51,358	39,192	75,000	75,000	65,000
.412 Office Supplies	5,682	4,880	3,000	3,000	3,000
.421 Uniforms	3,355	3,401	4,000	4,000	4,000
.439 Fuel, Gasoline	312,858	207,662	315,000	315,000	280,000
.440 Fuel, Diesel	263,575	161,407	250,000	250,000	225,000
.451 Insurance	28,239	33,628	37,663	37,663	40,676
.453 Telephone	-	-	2,000	2,000	2,000
.454 Travel	392	340	2,500	2,500	2,500
.455 Travel (Local)	-	-	500	500	500
.461 Repairs to Buildings	32,419	4,349	10,500	10,500	20,000
.469 Printing & Forms	916	1,183	2,000	2,000	2,000
.496 Professional Development	138	-	3,500	3,500	3,500
.499 Contractual Expense	14,043	13,624	20,000	20,000	20,000
Division Total	712,975	469,666	725,663	725,663	668,176
.500 A/C Breakdown					
.1980.4 MTA Tax	3,563	3,580	3,177	3,177	3,701
.1990 Contingent Account	-	-	23,000	-	-
Division Total	3,563	3,580	26,177	3,177	3,701
.600 A/C Breakdown					
.9710 Serial Bonds	-	-	-	-	-
Division Total	-	-	-	-	-
.700 A/C Breakdown					
.9711 Interest on Serial Bonds	-	-	-	-	-
Division Total	-	-	-	-	-
.800 A/C Breakdown					
.9010 State Retirement-ERS	178,555	196,308	168,415	147,298	151,746
.9030 Social Security	80,404	77,833	80,498	80,498	83,282
.9040 Workers Compensation	52,500	54,550	68,713	70,834	80,042
.9045 Life Insurance	-	-	1,530	-	-
.9055 Dental Insurance	5,625	8,625	13,100	13,100	13,100
.9060 Health Insurance	282,353	306,991	356,396	326,522	401,258
.9070 Compensated absences	-	-	-	-	-
.9089 OPEB Expense	177,514	183,636	-	-	-
Division Total	776,951	827,943	688,652	638,252	729,428
.950 A/C Breakdown					
.9901 Municipal Svc Chg Gen	26,500	26,500	26,500	26,500	26,500
Division Total	26,500	26,500	26,500	26,500	26,500

Division Summary

Central Garage Operations	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Cost Center Summary					
Equipment	3,097	-	15,000	15,000	15,000
Preventive Maintenance	648,123	642,077	644,547	655,093	664,102
Emergency Repairs	633,637	739,706	655,994	659,912	672,496
Support	323,571	298,004	340,530	346,963	350,037
Division Total	1,608,428	1,679,787	1,656,071	1,676,968	1,701,635
Expenditure Categories					
.100 Personal Services	986,632	974,898	996,071	1,016,968	1,031,635
.200 Equipment	3,097	-	15,000	15,000	15,000
.400 Other	618,699	704,889	645,000	645,000	655,000
Division Total	1,608,428	1,679,787	1,656,071	1,676,968	1,701,635
<u>.200 A/C Breakdown</u>					
.20 Equipment	3,097	-	15,000	15,000	15,000
Division Total	3,097	-	15,000	15,000	15,000
<u>.400 A/C Breakdown</u>					
.413 Auto Supplies	281,311	283,104	270,000	270,000	270,000
.414 Maint Supplies	25,361	33,312	24,000	24,000	24,000
.436 Radio Repairs	2,719	10,300	7,000	7,000	7,000
.441 Tires & Repairs	107,150	116,504	125,000	125,000	125,000
.442 Oil, Lubricants	21,463	22,390	24,000	24,000	24,000
.460 Repairs to Equipment	40,394	50,320	50,000	50,000	60,000
.462 Equipment Supplies	51,435	40,441	30,000	30,000	30,000
.464 Repairs to Cars, Trucks	88,866	148,518	115,000	115,000	115,000
Division Total	618,699	704,889	645,000	645,000	655,000

Revenue Summary

Internal Svce Cen Garage	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 EST/MOD	2017-18 ADOPTED
Use of Money and Property					
2401.0 Interest Earnings	407	562	800	800	750
Use of Money and Property	<u>407</u>	<u>562</u>	<u>800</u>	<u>800</u>	<u>750</u>
Misc Local Sources					
2680.1 Ins Recoveries Other	1,354	-	-	-	-
2701.1 Refund Prior Yr Appr Exp	756	500	-	-	-
2770.0 Other Unclassified	-	-	-	-	-
Misc Local Sources	<u>2,110</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal Aid					
4785.0 Disaster Assist Federal	-	-	-	-	-
Federal Aid	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfund Transfers					
2801.1 From General Fund	1,957,134	1,991,749	1,873,590	1,873,590	1,884,097
2801.3 From Water Fund	111,680	111,680	106,680	106,680	106,680
2801.9 From Board of Education	1,256,923	1,188,765	1,200,000	1,200,000	1,225,000
Interfund Transfers	<u>3,325,737</u>	<u>3,292,194</u>	<u>3,180,270</u>	<u>3,180,270</u>	<u>3,215,777</u>
Internal Service Fund Revenues	<u>3,328,254</u>	<u>3,293,256</u>	<u>3,181,070</u>	<u>3,181,070</u>	<u>3,216,527</u>
Other Financing Sources					
9999.0 Surplus (Earned) Used	(119,527)	(216,675)	23,000	(28,039)	-
Other Financing Sources	<u>(119,527)</u>	<u>(216,675)</u>	<u>23,000</u>	<u>(28,039)</u>	<u>-</u>
Internal Service Fund	<u>3,208,727</u>	<u>3,076,581</u>	<u>3,204,070</u>	<u>3,153,031</u>	<u>3,216,527</u>

APPENDIX A1

SUMMARY OF 2017-18 BUDGET BY FUNDS

	TOTAL	GENERAL FUND	CAPITAL PROJECTS	CAPITAL LIBRARY	PUBLIC LIBRARY	INT SVCE CEN GAR	ENTERPRISE POOL WATER	
APPROPRIATIONS	79,377,836	56,497,806 (1)	7,051,500	160,000	3,711,825	3,216,527	906,787	7,833,391
Less:								
Non Prop Tax Revenue	38,759,035 (2)	15,987,324 (2)	6,736,500 (2)	160,000	3,678,825 (2)	3,216,527 (2)	871,190 (2)	8,108,669
Approp Fund Balance	1,321,319	1,213,000	315,000	0	33,000	0	35,597	(275,278)
Amount To Be								
Raised By Taxes	39,297,482	39,297,482	0	0	0	0	0	0

Assessed Valuation (000) **8,868,021 (3)**

Property Tax Rate **\$4.4314**

(1) Includes provision for estimated uncollectible taxes of \$150,000 (See Non-Departmental Special Items).

(2) Includes Interfund Transfers In.

(3) Assessed Value is subject to change which may affect the final property tax rate.

APPENDIX A2

2017-18 NET BUDGETS BY TRANSFERS AND TAXES (WITH ANALYSIS OF INTERFUND TRANSFERS)

Fund	Expenditures	Trans Out	Trans In	Net Exp	Non Tx Rev	Net Taxes	Surplus	Total
					(1)			
General	49,586,884	6,910,922	530,630	55,967,176	15,456,694	39,297,482	1,213,000	55,967,176
Capital Projects	7,051,500	0	1,340,000	5,711,500	4,776,500	935,000	0	5,711,500
Library Capital	160,000	0	160,000	0	(160,000)	160,000	0	0
Library	3,706,695	5,130	3,594,325	117,500	84,500	0	33,000	117,500
Swim Pool	852,137	54,650	0	906,787	906,787	(35,597)	35,597	906,787
Water	7,106,711	731,680	4,650	7,833,741	8,104,019	5,000	(275,278)	7,833,741
Central Garage	<u>3,190,027</u>	<u>26,500</u>	<u>3,215,777</u>	<u>750</u>	<u>750</u>	0	<u>0</u>	<u>750</u>
Total	<u>71,653,954</u>	<u>7,728,882</u>	<u>8,845,382</u>	<u>70,537,454</u>	<u>29,169,250</u>	<u>40,361,885</u>	<u>1,006,319</u>	<u>70,537,454</u>

(1) This figure anticipates non-local property tax revenue

APPENDIX A3

ESTIMATED YEAR-END FUND BALANCES FOR BUDGET PURPOSES

FUND	Balance 6/1/2016	Est Rev 2016-17	Est Exp 2016-17	Est Bal 5/31/2017	Approp 2017-18
General	8,057,083	54,214,781	55,740,230	6,531,634	1,213,000
Capital Projects	0	7,061,600			
	<u>341,519</u> (1)	<u>600,000</u> (2)	7,688,119	315,000	315,000
Library Capital	160,000	1,428,000	1,428,000	160,000	160,000
Public Library	655,072	3,876,944	3,650,037	881,979	33,000
Enterprise - Swim Pool	429,298 (3)	850,948	857,437	422,809	35,597
Enterprise - Water	(1,251,311) (3)	9,447,886	9,447,886	(1,251,311)	0
Internal Service (Gen Gar)	<u>(299,478)</u> (3)	<u>3,181,070</u>	<u>3,153,031</u>	<u>(271,439)</u>	<u>0</u>
	<u>8,092,183</u>	<u>80,661,229</u>	<u>81,964,740</u>	<u>6,788,672</u>	<u>1,756,597</u>

(1) Amount represents portion of 5/31/16 Capital Fund fund equity designated for 2016-17 fiscal year projects.

(2) A supplemental appropriation of \$600,000 was appropriated from the year-end closeout in the form of a transfer from the General Fund to the Capital Fund. Additionally funds from the sale of foreclosed properties may become available during the 2017-2018 fiscal year. If available and prudent, additional funds may be appropriated to Capital at the May 2017 closeout.

(3) Amounts shown represent available cash surpluses; figures do not reflect retained earnings which includes fixed assets, depreciation, etc. recorded in Enterprise Fund and Internal Service Funds.

APPENDIX A4

SCHEDULE OF RESERVE BALANCES

	Balance 6/1/2016	Est Rev 2016-17	Est Exp 2016-17	Est Bal 5/31/2017	Approp 2015-16
1. Park Land Deposits (1)	443,675	285,314	26,747	702,242	131,000
2. Parking Fund Deposits (2)	38,796	0	0	38,796	0
3. Town of Scarsdale (3) as of 12/31/15	<u>1,214,533</u>	<u>11,239</u>	<u>0</u>	<u>1,225,772</u>	<u>0</u>
	<u>1,697,004</u>	<u>296,553</u>	<u>26,747</u>	<u>1,966,810</u>	<u>131,000</u>

1. The Park Land Deposit Fund was established pursuant to Section 7-730 of the Village Law and must be used exclusively for park, playground or recreation purposes including the acquisition of land.
2. The Parking Fund was established to account for the funds contributed primarily by commercial property owners in lieu of providing the necessary parking space required by the Planning Board.
3. The Town of Scarsdale maintains a fund balance which is segregated from the General Fund. Town funds have been transferred annually to the General Fund and the Capital Projects Fund to minimize real property tax increases. Estimated expenses include tax write offs re: the foreclosure list.

APPENDIX A5

ASSESSED VALUATION

HISTORICAL DATA FOR TEN YEARS

FISCAL YEAR	ASSESSED VALUE	\$ Incr Yr/Yr	% Incr Yr/Yr
2007-08	\$141,258,562	\$1,291,044	0.92%
2008-09	\$142,499,411	\$1,240,849	0.88%
2009-10	\$143,033,701	\$534,290	0.37%
2010-2011	\$141,497,400	(\$1,536,301)	-1.07%
2011-2012	\$139,268,890	(\$2,228,510)	-1.57%
2012-2013	\$138,806,033	(\$462,857)	-0.33%
2013-2014	\$139,100,543	\$294,510	0.21%
2014-2015	\$139,882,165 \$8,096,242,081 *	\$781,622 N/A	0.56%
2015-2016	\$8,218,000,523 ** \$9,012,778,594 ***	\$121,758,442	1.50%
2016-2017	\$9,012,778,594 \$9,033,202,794 ***	\$794,778,071 \$20,424,200	8.82%
2017-2018	\$8,868,021,058 **	(\$165,181,736)	-2.01%

* Mathematical calculation using the 2013 New York State Equalization Rate of 1.73%

** Subject to change from pending tax certioraris and small claims determinations.

*** Assessed Value at time of tax billing.

Exemption Impact Report

Appendix A6

Assessment Year: 2016

County: WESTCHESTER

SWIS Code: 555000

Village Value Report

Town: SCARSDALE

Gross Assessed Val: 9,855,877,882

Uniform Percent of Value: 89.14

2016 Equalized Total Gross Assessed Value as of September 15, 2016 = 11,056,627,644

Exempt Code	Exemption Name \ Description	Statutory Authority	# of Exempts	Total Equalized Value of Exempts	% of Value Exempted
12100	N.Y.S.	RPTL 404(1)	4	4,266,098	0.04
13100	CNTY OWNED	RPTL 406(1)	8	144,851,918	1.31
13350	MUNI GOVT	RPTL 406(1)	2	56,091	0.00
13510	TOWN CEMET	RPTL 446	1	1,065,739	0.01
13650	VIL W/CORP	RPTL 406(1)	126	256,310,186	2.32
13740	VILL PROP	RPTL 406(3)	1	3,365	0.00
13800	SCHOOL DIS	RPTL 408	9	326,789,320	2.96
14110	U S A	State L 54	1	6,057,886	0.05
14200	RPTL418	RPTL 418	9	23,558,447	0.21
18020	MIDA	RPTL 412-a & Gen Muny L 874	1	6,170,069	0.06
21600	RLG-CO.PRP	RPTL 462	9	18,388,826	0.17
25110	N/P RELIG	RPTL 420-a	28	147,341,260	1.33
25120	N/P EDUC	RPTL 420-a	1	14,135,068	0.13
25130	N/P CHARTY	RPTL 420-a	1	4,908,009	0.04
25230	N/P IMPROV	RPTL 420-a	2	3,253,309	0.03
25300	NP ORGNS	RPTL 420-b	2	17,164,011	0.16
26250	HIST SOC	RPTL 444 & NPCL 1408	1	1,093,785	0.01
41001	CHANGE IN LEVEL VET	RPTL 458	82	28,011,453	0.25
41120	WAR VET	RPTL 458-a	116	6,421,818	0.06
41130	COMBAT VET	RPTL 458-a	54	4,859,999	0.04
41140	DISABL VET	RPTL 458-a	10	1,502,088	0.01
41161	COLD WAR VET	RPTL 458-b	29	1,566,013	0.01
41400	CLERGY	RPTL 460	1	1,682	0.00
41730	AG DIS IND	Ag-Mkts L 306	8	1,448,514	0.01
41800	AGED-CTS	RPTL 467	24	10,033,907	0.09
41801	AGED-CT	RPTL 467	1	452,238	0.00
	Total Exemptions		531	1,029,711,099	9.31

Exempt values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take in to consideration payments in lieu of taxes or other payments for municipal services.

Exempt amount, if any, attributable to payments in lieu of taxes (PILOTS): _____

APPENDIX A7

CALCULATION OF TAX RATE

	(1) 2016-17 ADOPTED	(2) 2017-18 PROPOSED	(3) \$ Change COL 1 to 2	(4) % Change COL 1 to 2
<u>Appropriations</u>				
Expenditures	48,325,505	49,586,884	1,261,379	2.61%
Transfers	7,139,034	6,910,922	(228,112)	-3.20%
Total Appropriations	<u>55,464,539</u>	<u>56,497,806</u>	<u>1,033,267</u>	1.86%
<u>Revenues & Surplus</u>				
Real Property Taxes	38,454,276	39,297,482	843,206	2.19%
Other Revenues	15,987,263	15,987,324	61	0.00%
Use of Surplus	1,023,000	1,213,000	190,000	18.57%
Total Revenues & Surplus	<u>55,464,539</u>	<u>56,497,806</u>	<u>1,033,267</u>	1.86%
Full Value	9,033,202,794	8,868,021,058	(165,181,736)	-1.83%
Tax Rate (Per M AV)	4.256992	4.431370	0.1744	4.10%
	4.2570	4.431370	0.1744	4.10%
Village Taxes on \$1,505,000 AV	6,449.36	6,669.21	219.85	3.41%

APPENDIX A8

TAX RATE VS CONSUMER PRICE INDEX - TEN YEAR ANALYSIS

Fiscal Year	Village Tax Rate	Tax % Incr Yr to Yr	Tax \$ Incr Yr to Yr	CPI Index (1)	CPI % Incr Yr to Yr	Tax \$ Incr For Average AV/\$1000 (2)	CPI \$ Incr For Average AV/\$1000 (2)
2005-06	\$167.36	4.38%	\$7.02	206.8	3.76%	\$174.80	\$150.12
2006-07	\$173.86	3.88%	\$6.50	214.2	3.58%	\$161.85	\$149.19
2007-08	\$180.62	3.89%	\$6.76	220.7	3.03%	\$164.61	\$128.27
2008-09	\$190.36	5.39%	\$9.74	226.9	2.81%	\$237.17	\$123.59
2009-10	\$204.92	7.65%	\$14.56	235.8	3.92%	\$354.54	\$181.70
2010-11	\$217.11	5.95%	\$12.19	236.8	0.42%	\$296.83	\$20.96
2011-12	\$229.09	5.52%	\$11.98	240.9	1.73%	\$287.22	\$91.46
2012-13	\$238.42	4.07%	\$9.33	247.7	2.82%	\$222.05	\$157.31
2013-14	\$249.86	4.80%	\$11.44	252.6	1.98%	\$271.70	\$114.95
2014-15	\$258.19	3.33%	\$8.33	256.8	1.66%	\$199.09	\$101.00
2014-15	\$4.4667			256.8			
2015-16	\$4.5124 \$4.1147	1.02%	\$0.0457	260.2	1.32%	\$63.93	\$82.47
2016-17	\$4.2570	3.46%	\$0.1423	260.6	0.15%	\$215.58	\$9.35
2017-18	\$4.4314	4.10%	\$0.1744	263.4	1.07%	\$262.47	\$69.01

(1) CPI = Consumer Price Index for the New York - Northeastern New Jersey Area for All Urban Consumers (1982-84 = 100). Westchester County is included in this area.

2013 Taxable AV (9/15/12)= \$23,900 is the approx. avg. assessed valuation of a residential home in Scarsdale.
 2013 Taxable AV (9/15/12)= \$1,381,500 is the approx. full value avg. assessed valuation of a residential home in Scarsdale based on the uniform percentage of 1.73%
 2014 Taxable AV (9/15/13)= \$1,398,800 is the approx. avg assessed valuation of a residential home in Scarsdale
 2015 Taxable AV (9/15/14)= \$1,515,000 is the approx. avg. assessed valuation of a residential home in Scarsdale.
 2016 Taxable AV (9/15/15)= \$1,505,000 is the approx. avg. assessed valuation of a residential home in Scarsdale.

APPENDIX A9

GENERAL FUND APPROPRIATIONS SUMMARY - PERCENTAGE OF BUDGET ANALYSIS

BUDGET CATEGORY	2016-17	2017-18	% Total	% Total
	<u>ADOPTED</u>	<u>PROPOSED</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
VILLAGE COURT	483,150	447,606	0.87%	0.79%
VILLAGE MANAGER	1,044,254	1,069,523	1.88%	1.90%
TREASURER	682,576	689,061	1.23%	1.22%
ASSESSOR	527,209	569,111	0.95%	1.01%
VILLAGE CLERK	243,263	255,801	0.44%	0.45%
VILLAGE ATTORNEY	483,432	513,713	0.87%	0.91%
HUMAN RESOURCES	281,029	287,083	0.51%	0.51%
INFORMATION TECHNOLOGY	625,740	657,926	1.13%	1.17%
PLANNING	234,800	225,856	0.42%	0.40%
PUBLIC WORKS	7,835,392	8,036,039	14.13%	14.24%
POLICE	6,773,175	7,070,244	12.21%	12.53%
FIRE	6,152,557	6,154,130	11.09%	10.91%
BUILDING & SAFETY INSPECTION	602,462	623,610	1.09%	1.11%
RECREATION	2,976,783	3,048,924	5.37%	5.40%
NON-DEPARTMENTAL	<u>26,518,717</u>	<u>26,784,179</u>	<u>47.81%</u>	<u>47.46%</u>
TOTAL APPROPRIATIONS	<u>55,464,539</u>	<u>56,432,806</u>	<u>100.00%</u>	<u>100.00%</u>

APPENDIX A10

SUMMARY - ALLOCATION OF EMPLOYEE BENEFITS - GENERAL FUND DEPARTMENTS (MEMO)

	2014-15	2015-16	2016-17	2016-17	2017-18
	Actual	Actual	Adopted	Estimated	Proposed
RETIREMENT					
Police Department	1,255,281	1,192,902	1,292,171	1,229,507	1,311,281
Fire Department	1,206,054	1,146,121	1,241,497	1,181,291	1,259,858
Other Departments	1,896,931	1,678,571	1,665,954	1,457,072	1,485,295
Total Retirement	4,358,266	4,017,594	4,199,622	3,867,870	4,056,434
SOCIAL SECURITY					
Police Department	452,308	476,466	493,671	507,367	518,355
Fire Department	417,946	398,879	441,024	443,007	439,249
Highway Division	152,748	146,958	160,711	162,989	168,623
Sanitation Division	143,704	155,640	147,044	148,612	159,116
Other Depts/Divisions	409,354	408,103	530,412	507,364	543,168
Total Social Security	1,576,060	1,586,046	1,772,862	1,769,339	1,828,511
WORKERS' COMPENSATION					
Police Department	279,672	193,139	243,142	200,580	218,503
Fire Department	268,704	185,565	233,607	192,714	209,934
Highway Division	120,643	83,315	104,885	86,525	94,256
Sanitation Depivision	142,578	98,463	123,955	102,257	111,394
Other Depts/Divisions	365,493	255,625	321,806	265,474	289,195
Total Worker's Comp	1,177,090	816,108	1,027,395	847,550	923,282
HEALTH INSURANCE					
Police Department	1,400,342	1,501,644	1,741,964	1,664,730	1,948,196
Fire Department	1,345,427	1,442,756	1,673,651	1,599,447	1,871,796
Highway Depivision	604,069	647,768	751,435	718,119	840,398
Sanitation Division	713,900	765,544	888,060	848,686	993,198
Other Depts/Divisions	1,830,055	1,987,470	2,305,540	2,203,319	2,578,494
Total Health Insurance	5,893,793	6,345,183	7,360,650	7,034,301	8,232,082

APPENDIX A11

CALCULATION OF MUNICIPAL SERVICE CHARGES

Fund Charged	Fund Credited	Department Rendering Service	Salary/Other Amount	Benefits Amount	Total
Enterprise Swim Pool	General	Engineering	6,499	1,457	7,956
Enterprise Swim Pool	General	Facilities Maint	6,828	1,532	8,360
Enterprise Swim Pool	General	Highway	6,785	1,561	8,346
Enterprise Swim Pool	General	Recreation	6,146	1,371	7,517
Enterprise Swim Pool	General	Sanitation	<u>14,553</u>	<u>3,268</u>	<u>17,821</u>
			40,811	9,189	50,000
Enterprise Swim Pool	Water	Water	<u>3,720</u>	<u>930</u>	<u>4,650</u>
			<u>44,531</u>	<u>10,119</u>	<u>54,650</u>
Enterprise Water	General	Village Manager	69,600	21,558	91,158
Enterprise Water	General	Village Manager	57,600	19,007	76,607
Enterprise Water	General	Village Attorney	60,000	18,600	78,600
Enterprise Water	General	Attorney fees water rates	100,000	0	100,000
Enterprise Water	General	Village Treasurer	86,371	21,460	107,831
Enterprise Water	General	Public Works Admin	37,805	11,720	49,525
Enterprise Water	General	Info Technology	<u>19,800</u>	<u>6,138</u>	<u>25,938</u>
			431,176	98,483	529,659
General	Water	Highway	-56,356	-17,470	-73,826
General	Water	Village Treas (Town)	<u>-5,216</u>	-1,617	<u>-6,833</u>
			<u>-61,572</u>	<u>-19,087</u>	<u>-80,659</u>
		Net Charges To Water Fund	<u>369,604</u>	<u>79,396</u>	<u>449,000</u>
Int Svce (Cen Gar)	General	Village Manager	3,830	1,150	4,980
Int Svce (Cen Gar)	General	Village Treasurer	3,830	1,150	4,980
Int Svce (Cen Gar)	General	Public Works Admin	9,481	2,864	12,345
Int Svce (Cen Gar)	General	Info Technology	<u>3,268</u>	<u>927</u>	<u>4,195</u>
			<u>20,409</u>	<u>6,091</u>	<u>26,500</u>
Capital Projects	General	Village Manager	19,834	5,951	0
Capital Projects	General	Engineering	39,395	11,820	0
Capital Projects	General	Facilities Maint	0	0	0
Capital Projects	General	Highway	<u>0</u>	<u>0</u>	<u>0</u>
			<u>59,229</u>	<u>17,771</u>	<u>0</u>
Public Library	General	Sanitation	<u>3,947</u>	<u>1,183</u>	<u>5,130</u>

APPENDIX A12

VILLAGE OF SCARSDALE STAFFING LEVELS FULL - TIME BUDGETED POSITIONS

<u>DEPARTMENT</u>	<u>2013-14 BUDGET</u>	<u>2014-15 BUDGET</u>	<u>2015-16 BUDGET</u>	<u>2016-17 BUDGET</u>	<u>2017-18 BUDGET</u>
Village Justice	4.0	4.0	4.0	4.0	4.0
Village Manager	8.0	8.0	8.0	7.0	7.0
Village Treasurer	6.0	6.0	6.0	6.0	6.0
Assessor	4.65	4.0	4.0	4.0	4.0
Village Clerk	2.5	2.5	2.5	2.5	2.5
Village Attorney	2.0	2.0	2.0	2.0	2.0
Human Resources	2.0	2.0	2.0	2.0	2.0
Information Technology	2.0	2.0	2.0	2.0	2.0
Planning	2.0	2.0	2.0	2.0	2.0
Public Works	65.5	66.0	66.0	67.0	67.0
Police Department	51.0	51.0	51.0	51.0	51.0
Fire Department	49.0	49.0	49.0	49.0	49.0
Building Inspection	7.0	7.0	7.0	7.0	7.0
Recreation Department	9.0	10.0	10.0	10.0	10.0
Total General Fund	214.65	215.5	215.5	215.5	215.5
Swim Pool	0.5	0.5	0.5	0.5	0.5
Water Department	11.0	11.0	11.0	10.0	10.0
Central Garage	7.0 *	8.0 *	6.7 *	6.5 *	6.7 *
	<u>233.15</u>	<u>235.00</u>	<u>233.7</u>	<u>232.5</u>	<u>232.7</u>

* Number of employees assigned to Village operation.

APPENDIX A13 - Page 1

Summary Schedule of Debt Service

General Fund (Existing Debt)				BAN & EFC Debt		Total Existing & Proposed	Crane Berk- ley District	Net Debt Service
Fiscal Yr	Principal	Interest	Total	BAN P&I Est	EFC Bond P&I Est			
2017-18	1,196,549	402,409	1,598,958	644,289	85,567	2,328,814	0	2,328,814
2018-19	1,077,805	370,175	1,447,980	307,500	85,131	1,840,611	0	1,840,611
2019-20	1,130,472	330,661	1,461,133	304,500	89,591	1,855,224	0	1,855,224
2020-21	1,173,209	283,887	1,457,096	0	88,924	1,546,020	0	1,546,020
2021-22	1,212,356	247,271	1,459,627	0	88,168	1,547,795	0	1,547,795
2022-23	1,245,092	213,187	1,458,279	0	87,340	1,545,619	0	1,545,619
2023-24	1,284,309	169,576	1,453,885	0	86,452	1,540,337	0	1,540,337
2024-25	1,227,046	125,268	1,352,314	0	90,512	1,442,826	0	1,442,826
2025-26	346,820	98,572	445,392	0	89,405	534,797	0	534,797
2026-27	349,627	89,303	438,930	0	88,199	527,129	0	527,129
2027-28	364,402	79,756	444,158	0	86,922	531,080	0	531,080
2028-29	229,949	71,710	301,659	0	90,556	392,215	0	392,215
2029-30	151,807	66,289	218,096	0	89,052	307,148	0	307,148
2030-31	156,024	61,735	217,759	0	87,504	305,263	0	305,263
2031-32	160,241	56,664	216,905	0	90,904	307,809	0	307,809
2032-33	166,566	51,456	218,022	0	89,174	307,196	0	307,196
2033-34	172,892	45,626	218,518	0	87,411	305,929	0	305,929
2034-35	179,217	38,711	217,928	0	90,777	308,705	0	308,705
2036-36	185,542	31,542	217,084	0	88,852	305,936	0	305,936
2036-37	193,976	24,120	218,096	0	91,891	309,987	0	309,987
2037-38	200,301	16,361	216,662	0	0	216,662	0	216,662
2038-39	<u>208,734</u>	<u>8,349</u>	217,083	<u>0</u>	<u>0</u>	217,083	0	<u>217,083</u>
	<u>12,612,936</u>	<u>2,882,628</u>	<u>15,495,564</u>	<u>1,256,289</u>	<u>1,772,332</u>	<u>18,524,185</u>	<u>0</u>	<u>18,524,185</u>

(1) Debt (BANs)		(2) EFC Financing	
Revaluation Project	330,000	South Fox Meadow Drainage Project	1,450,000
Popham Road Bridge Final Pmt	900,000		0
	0		1,450,000
	<u>1,230,000</u>		
Note: Payments at rates of 2% to 3% over time. Note 2: Popham Rd BAN at rates of 1% to 1.5%		Note: Payments on a 22 year EFC bond for the S. Fox Meadow Drainage Project with rates from 0.18% to 4.2025% from 2014-2015 to 5/1/2037	

Internal Service Fund Central Maint Facility Bonds				Enterprise Fund Swim Pool Bonds		
Fiscal Yr	Principal	Interest	Total	Principal	Interest	Total
2013-14	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

APPENDIX A13 - page 2

Summary Schedule of Debt Service

Water Enterprise Fund Summary

Water Fund (Existing Debt)				Proposed Debt (1) and (2)		Total Existing & Proposed
Fiscal Yr	Principal	Interest	Total	BAN P&I Est	Bond P&I Est	
2017-18	208,451	172,669	381,120	0	0	381,120
2018-19	217,195	165,631	382,826	0	0	382,826
2019-20	224,528	159,071	383,599	0	0	383,599
2020-21	231,791	153,120	384,911	0	0	384,911
2021-22	237,644	146,950	384,594	0	0	384,594
2022-23	244,908	140,650	385,558	0	0	385,558
2023-24	250,691	134,162	384,853	0	0	384,853
2024-25	257,954	127,376	385,330	0	0	385,330
2025-26	268,180	120,128	388,308	0	0	388,308
2026-27	275,373	112,560	387,933	0	0	387,933
2027-28	285,598	104,694	390,292	0	0	390,292
2028-29	235,051	97,341	332,392	0	0	332,392
2029-30	208,193	90,911	299,104	0	0	299,104
2030-31	213,976	84,665	298,641	0	0	298,641
2031-32	219,759	77,711	297,470	0	0	297,470
2032-33	228,434	70,569	299,003	0	0	299,003
2033-34	237,108	62,574	299,682	0	0	299,682
2034-35	245,783	53,089	298,872	0	0	298,872
2035-36	254,458	43,258	297,716	0	0	297,716
2036-37	266,024	33,080	299,104	0	0	299,104
2037-38	274,699	22,439	297,138	0	0	297,138
2038-39	286,266	11,451	297,717	0	0	297,717
TOTAL	<u>5,372,064</u>	<u>2,184,099</u>	<u>7,556,163</u>	<u>0</u>	<u>0</u>	<u>7,556,163</u>
(1) Proposed Debt (BANs)				(2) Proposed Debt (Bonds)		
			0			0
			0			0
			0			0

APPENDIX A14

VILLAGE OF SCARSDALE SCHEDULE OF DEBT PRINCIPAL AND INTEREST PUBLIC IMPROVEMENT (SERIAL) BONDS, 2002 - \$1,550,000 FOR FREIGHTWAY GARAGE REPAIRS

Fiscal Year	Due Date	Principal Amount	Interest Amount	Rate of Interest	Principal and Interest	Bonds O/S Fiscal Year End
2003-04	Jul 15	0	58,775.00	3.000%		
	Jan 15	0	29,387.50		88,162.50	1,550,000
2004-05	Jul 15	85,000	29,387.50	3.000%		
	Jan 15	0	28,112.50		142,500.00	1,465,000
2005-06	Jul 15	90,000	28,112.50	3.000%		
	Jan 15	0	26,762.50		144,875.00	1,375,000
2006-07	Jul 15	90,000	26,762.50	3.250%		
	Jan 15	0	25,300.00		142,062.50	1,285,000
2007-08	Jul 15	95,000	25,300.00	3.250%		
	Jan 15	0	23,756.25		144,056.25	1,190,000
2008-09	Jul 15	100,000	23,756.25	3.500%		
	Jan 15	0	22,006.25		145,762.50	1,090,000
2009-10	Jul 15	105,000	22,006.25	3.500%		
	Jan 15	0	20,168.75		147,175.00	985,000
2010-11	Jul 15	105,000	20,168.75	3.750%		
	Jan 15	0	18,200.00		143,368.75	880,000
2011-12	Jul 15	110,000	18,200.00	4.000%		
	Jan 15	0	16,000.00		144,200.00	770,000
2012-13	Jul 15	115,000	16,000.00	4.000%		
	Jan 15	0	13,700.00		144,700.00	655,000
2013-14	Jul 15	120,000	13,700.00	4.000%		
	Jan 15	0	11,300.00		145,000.00	535,000
2014-15	Jul 15	125,000	11,300.00	4.125%		
	Jan 15	0	8,721.88		145,021.88	410,000
2015-16	Jul 15	130,000	8,721.88	4.125%		
	Jan 15	0	6,040.63		144,762.51	280,000
2016-17	Jul 15	135,000	6,040.63	4.250%		
	Jan 15	0	3,171.88		144,212.51	145,000
2017-18	Jul 15	145,000	3,171.88	4.375%	148,171.88	0
		1,550,000.00	564,031.28		2,114,031.28	

APPENDIX A15

VILLAGE OF SCARSDALE SCHEDULE OF DEBT PRINCIPAL AND INTEREST PUBLIC IMPROVEMENT (SERIAL) BONDS, 2011 - \$1,000,000 FOR PUBLIC SAFETY BLDG IMPRV & EXP

Fiscal Year	Due Date	Principal Amount	Interest Amount	Rate of Interest	Principal and Interest	Bonds O/S Fiscal Year End
2012-13	Sept 15	0	16,896.20			
	Mar 15	0	8,615.63		25,511.83	1,000,000
2013-14	Sept 15	80,000	8,615.62	1.000%		
	Mar 15	0	8,215.63		96,831.25	920,000
2014-15	Sept 15	85,000	8,215.62	1.000%		
	Mar 15	0	7,790.63		101,006.25	835,000
2015-16	Sept 15	85,000	7,790.62	1.000%		
	Mar 15	0	7,365.63		100,156.25	750,000
2016-17	Sept 15	85,000	7,365.62	1.250%		
	Mar 15	0	6,834.38		99,200.00	665,000
2017-18	Sept 15	90,000	6,834.37	1.500%		
	Mar 15	0	6,159.38		102,993.75	575,000
2018-19	Sept 15	90,000	6,159.37	2.000%		
	Mar 15	0	5,259.38		101,418.75	485,000
2019-20	Sept 15	95,000	5,259.37	2.000%		
	Mar 15	0	4,309.38		104,568.75	390,000
2020-21	Sept 15	95,000	4,309.37	2.000%		
	Mar 15	0	3,359.38		102,668.75	295,000
2021-22	Sept 15	95,000	3,359.37	2.125%		
	Mar 15	0	2,350.00		100,709.37	200,000
2022-23	Sept 15	100,000	2,350.00	2.250%		
	Mar 15	0	1,225.00		103,575.00	100,000
2023-24	Sept 15	100,000	1,225.00	2.450%		
		1,000,000	139,864.95		1,038,639.95	

APPENDIX A16

VILLAGE OF SCARSDALE SCHEDULE OF DEBT PRINCIPAL AND INTEREST

PUBLIC IMPROVEMENT (SERIAL) BONDS, 2014 - \$8,300,000 FOR FIRE STN #1 & REEVES NEWSOM PUMP STN

Fiscal Year	Due Date	Principal Amount	Interest Amount	Rate of Interest	Principal and Interest	Bonds O/S Fiscal Year End
2014-15	Jan 15	225,000	272,902.50	3.000%		
	July 15	0	136,575.00		497,902.50	8,075,000
2015-16	Jan 15	225,000	136,575.00	3.000%		
	July 15	0	133,200.00		498,150.00	7,850,000
2016-17	Jan 15	230,000	133,200.00	3.000%		
	July 15	0	129,750.00		496,400.00	7,620,000
2017-18	Jan 15	235,000	129,750.00	3.000%		
	July 15	0	126,225.00		494,500.00	7,385,000
2018-19	Jan 15	245,000	126,225.00	3.000%		
	July 15	0	122,550.00		497,450.00	7,140,000
2019-20	Jan 15	250,000	122,550.00	3.000%		
	July 15	0	118,800.00		495,100.00	6,890,000
2020-21	Jan 15	260,000	118,800.00	3.000%		
	July 15	0	114,900.00		497,600.00	6,630,000
2021-22	Jan 15	265,000	114,900.00	3.000%		
	July 15	0	110,925.00		494,800.00	6,365,000
2022-23	Jan 15	275,000	110,925.00	3.000%		
	July 15	0	106,800.00		496,850.00	6,090,000
2023-24	Jan 15	285,000	106,800.00	3.000%		
	July 15	0	102,525.00		498,600.00	5,805,000
2024-25	Jan 15	295,000	102,525.00	3.000%		
	July 15	0	98,100.00		500,050.00	5,510,000
2025-26	Jan 15	305,000	98,100.00	3.000%		
	July 15	0	93,525.00		501,200.00	5,205,000
2026-27	Jan 15	320,000	93,525.00	3.000%		
	July 15	0	88,725.00		507,050.00	4,885,000
2027-28	Jan 15	330,000	88,725.00	3.000%		
	July 15	0	83,775.00		507,450.00	4,555,000
2028-29	Jan 15	345,000	83,775.00	3.000%		
	July 15	0	78,600.00		512,550.00	4,210,000
2029-30	Jan 15	360,000	78,600.00	3.000%		
	July 15	0	73,200.00		517,200.00	3,850,000
2030-31	Jan 15	370,000	73,200.00	3.250%		
	July 15	0	67,187.50		516,400.00	3,480,000
2031-32	Jan 15	380,000	67,187.50	3.250%		
	July 15	0	61,012.50		514,375.00	3,100,000
2032-33	Jan 15	395,000	61,012.50	3.500%		
	July 15	0	54,100.00		517,025.00	2,705,000
2033-34	Jan 15	410,000	54,100.00	4.000%		
	July 15		45,900.00		518,200.00	2,295,000
2034-35	Jan 15	425,000	45,900.00	4.000%		
	July 15		37,400.00		516,800.00	1,870,000
2035-36	Jan 15	440,000	37,400.00	4.000%		
	July 15		28,600.00		514,800.00	1,430,000
2036-37	Jan 15	460,000	28,600.00	4.000%		
	July 15		19,400.00		517,200.00	970,000
2037-38	Jan 15	475,000	19,400.00	4.000%		
	July 15		9,900.00		513,800.00	495,000
2038-39	Jan 15	495,000	9,900.00	4.000%		
					514,800.00	
		8,300,000	4,356,252.50			0

APPENDIX A17

VILLAGE OF SCARSDALE SCHEDULE OF DEBT PRINCIPAL AND INTEREST

PUBLIC IMPROVEMENT REFUNDING (SERIAL) BONDS, 2015 - \$3,470,000 - SUPPLY FLD BLDG, ARDSLEY RD PUMP STATION

Fiscal Year	Due Date	Principal Amount	Interest Amount	Rate of Interest	Principal and Interest	Bonds O/S Fiscal Year End
2015-16	Sept 15	110,000	27,167.36	1.000%	137,167.36	3,360,000
	Mar 15	0	41,606.25			
2016-17	Sept 15	100,000	41,606.25	2.000%	141,606.25	3,260,000
	Mar 15	0	40,606.25			
2017-18	Sept 15	245,000	40,606.25	4.000%	285,606.25	3,015,000
	Mar 15	0	35,706.25			
2018-19	Sept 15	255,000	35,706.25	4.000%	290,706.25	2,760,000
	Mar 15	0	30,606.25			
2019-20	Sept 15	270,000	30,606.25	2.000%	300,606.25	2,490,000
	Mar 15	0	27,906.25			
2020-21	Sept 15	275,000	27,906.25	2.000%	302,906.25	2,215,000
	Mar 15	0	25,156.25			
2021-22	Sept 15	285,000	25,156.25	2.000%	310,156.25	1,930,000
	Mar 15	0	22,306.25			
2022-23	Sept 15	290,000	22,306.25	2.000%	312,306.25	1,640,000
	Mar 15	0	19,406.25			
2023-24	Sept 15	290,000	19,406.25	2.000%	309,406.25	1,350,000
	Mar 15	0	16,506.25			
2024-25	Sept 15	295,000	16,506.25	2.250%	311,506.25	1,055,000
	Mar 15	0	13,187.50			
2025-26	Sept 15	310,000	13,187.50	2.500%	323,187.50	745,000
	Mar 15	0	9,312.50			
2026-27	Sept 15	305,000	9,312.50	2.500%	314,312.50	440,000
	Mar 15	0	5,500.00			
2027-28	Sept 15	320,000	5,500.00	2.500%	325,500.00	120,000
	Mar 15	0	1,500.00			
2028-29	Sept 15	120,000	1,500.00	2.500%	121,500.00	0
		3,470,000	605,779.86	4,075,779.86		

APPENDIX A18

VILLAGE OF SCARSDALE SCHEDULE OF DEBT PRINCIPAL AND INTEREST

PUBLIC IMPROVEMENT REFUNDING (SERIAL) BONDS, 2016 - \$6,295,000 - PUBLIC SAFETY BUILDING

Fiscal Year	Due Date	Principal Amount	Interest Amount	Rate of Interest	Principal and Interest	Bonds O/S Fiscal Year End
2016-17	Dec 15	0	84,333.33	2.000%	84,333.33	
2017-18	June 15	690,000	115,000.00		805,000.00	5,605,000
	Dec 15	0	108,100.00	3.000%	108,100.00	
2018-19	June 15	705,000	108,100.00		802,525.00	4,900,000
	Dec 15	0	97,525.00	5.000%	97,525.00	
2019-20	June 15	740,000	97,525.00		819,025.00	4,160,000
	Dec 15	0	79,025.00	5.000%	79,025.00	
2020-21	June 15	775,000	79,025.00		834,650.00	3,385,000
	Dec 15	0	59,650.00	2.000%	59,650.00	
2021-22	June 15	805,000	59,650.00		856,600.00	2,580,000
	Dec 15	0	51,600.00	4.000%	51,600.00	
2022-23	June 15	825,000	51,600.00		860,100.00	1,755,000
	Dec 15	0	35,100.00	4.000%	35,100.00	
2023-24	June 15	860,000	35,100.00		877,900.00	895,000
	Dec 15	0	17,900.00	4.000%	17,900.00	
2024-25	June 15	895,000	17,900.00		912,900.00	0
		6,295,000	1,097,133.33		7,301,933.33	

APPENDIX A19

NYS Environmental Facilities Corp. for South Fox Meadow Drainage Project \$1,640,000 long term financing dated July 2014

Fiscal Year	Due Date	Principal Amount	Coupon	Interest Amount	Gross Debt Service	Less Sub-sidy Credit	Annual Admin Fee	Semi-annual Net Debt service	Bonds O/S Fiscal Year End
2014-15	Nov 1	0		16,582.14	16,582.14	8,291.07	0.00	8,291.07	
	May 1	70,000	0.1815%	22,442.00	92,442.00	11,221.00	4,392.00	85,613.00	
2015-16	Nov 1	0		22,378.48	22,378.48	11,189.24		11,189.24	1,570,000
	May 1	60,000	0.3315%	22,378.48	82,378.48	11,189.24	3,774.00	74,963.24	
2016-17	Nov 1	0		22,279.02	22,279.02	11,139.51		11,139.51	1,510,000
	May 1	60,000	0.6215%	22,279.02	82,279.02	11,139.51	3,624.00	74,763.51	
2017-18	Nov 1	0		22,092.58	22,092.58	11,046.29		11,046.29	1,450,000
	May 1	60,000	0.9515%	22,092.58	82,092.58	11,046.29	3,474.00	74,520.29	
2018-19	Nov 1	0		21,807.12	21,807.12	10,903.56		10,903.56	1,390,000
	May 1	60,000	1.2615%	21,807.12	81,807.12	10,903.56	3,324.00	74,227.56	
2019-20	Nov 1	0		21,428.68	21,428.68	10,714.34		10,714.34	1,330,000
	May 1	65,000	1.5515%	21,428.68	86,428.68	10,714.34	3,162.00	78,876.34	
2020-21	Nov 1	0		20,924.44	20,924.44	10,462.22		10,462.22	1,265,000
	May 1	65,000	1.8215%	20,924.44	85,924.44	10,462.22	3,000.00	78,462.22	
2021-22	Nov 1	0		20,332.46	20,332.46	10,166.23		10,166.23	1,200,000
	May 1	65,000	2.0515%	20,332.46	85,332.46	10,166.23	2,836.00	78,002.23	
2022-23	Nov 1	0		19,665.72	19,665.72	9,832.86		9,832.86	1,135,000
	May 1	65,000	2.2315%	19,665.72	84,665.72	9,832.86	2,674.00	77,506.86	
2023-24	Nov 1	0		18,940.48	18,940.48	9,470.24		9,470.24	1,070,000
	May 1	65,000	2.3515%	18,940.48	83,940.48	9,470.24	2,512.00	76,982.24	
2024-25	Nov 1	0		18,176.24	18,176.24	9,088.12		9,088.12	1,005,000
	May 1	70,000	2.6665%	18,176.24	88,176.24	9,088.12	2,336.00	81,424.12	
2025-26	Nov 1	0		17,242.96	17,242.96	8,621.48		8,621.48	935,000
	May 1	70,000	2.9415%	17,242.96	87,242.96	8,621.48	2,162.00	80,783.48	
2026-27	Nov 1	0		16,213.44	16,213.44	8,106.72		8,106.72	865,000
	May 1	70,000	3.1535%	16,213.44	86,213.44	8,106.72	1,986.00	80,092.72	
2027-28	Nov 1	0		15,109.72	15,109.72	7,554.86		7,554.86	795,000
	May 1	70,000	3.3655%	15,109.72	85,109.72	7,554.86	1,812.00	79,366.86	
2028-29	Nov 1	0		13,931.78	13,931.78	6,965.89		6,965.89	725,000
	May 1	75,000	3.5075%	13,931.78	88,931.78	6,965.89	1,624.00	83,589.89	
2029-30	Nov 1	0		12,616.48	12,616.48	6,308.24		6,308.24	650,000
	May 1	75,000	3.6335%	12,616.48	87,616.48	6,308.24	1,436.00	82,744.24	
2030-31	Nov 1	0		11,253.92	11,253.92	5,626.96		5,626.96	575,000
	May 1	75,000	3.7335%	11,253.92	86,253.92	5,626.96	1,250.00	81,876.96	
2031-32	Nov 1	0		9,853.86	9,853.86	4,926.93		4,926.93	500,000
	May 1	80,000	3.8245%	9,853.86	89,853.86	4,926.93	1,050.00	85,976.93	
2032-33	Nov 1	0		8,324.06	8,324.06	4,162.03		4,162.03	420,000
	May 1	80,000	3.9075%	8,324.06	88,324.06	4,162.03	850.00	85,012.03	
2033-34	Nov 1	0		6,761.06	6,761.06	3,380.53		3,380.53	340,000
	May 1	80,000	3.5505%	6,761.06	86,761.06	3,380.53	650.00	84,030.53	
2034-35	Nov 1	0		5,340.86	5,340.86	2,670.43		2,670.43	260,000
	May 1	85,000	4.0315%	5,340.86	90,340.86	2,670.43	436.00	88,106.43	
2035-36	Nov 1	0		3,627.46	3,627.46	1,813.73		1,813.73	175,000
	May 1	85,000	4.0855%	3,627.46	88,627.46	1,813.73	224.00	87,037.73	
2036-37	Nov 1	0		1,891.12	1,891.12	945.56		945.56	90,000
	May 1	90,000	4.2025%	1,891.12	91,891.12	945.56		90,945.56	
		1,640,000		699,408.02	2,339,408.02	349,704.01	48,588.00	2,038,292.01	

Assumes full draw down of available funds

APPENDIX A20

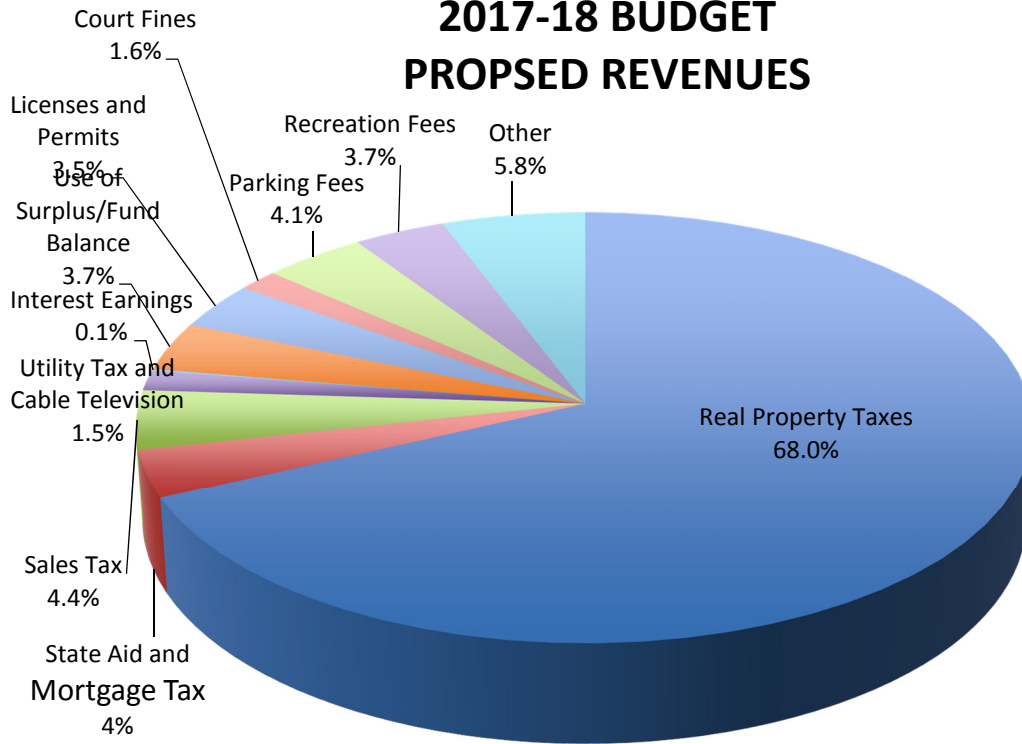
Leaf Collection and Disposal Program Cost Analysis

	<u>2016-17 Budget</u>	<u>2016-17 Estimate</u>	<u>2017-18 Proposed</u>
Personal Services			
Full-time employees (1)	295,416	300,327	313,028
Temporary employees (2)	107,000	79,665	107,000
Overtime (3)	<u>65,000</u>	<u>47,898</u>	<u>65,000</u>
	467,416	427,890	485,028
Equipment			
Leaf vacuum parts (4)	55,000	55,000	55,000
Leaf machine (5)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	85,000	85,000	85,000
Supplemental Services			
Hauling contract (6)	105,000	105,000	105,000
Other services (7)	<u>10,000</u>	<u>2,022</u>	<u>5,000</u>
	<u>115,000</u>	<u>107,022</u>	<u>110,000</u>
	<u>667,416</u>	<u>619,912</u>	<u>680,028</u>

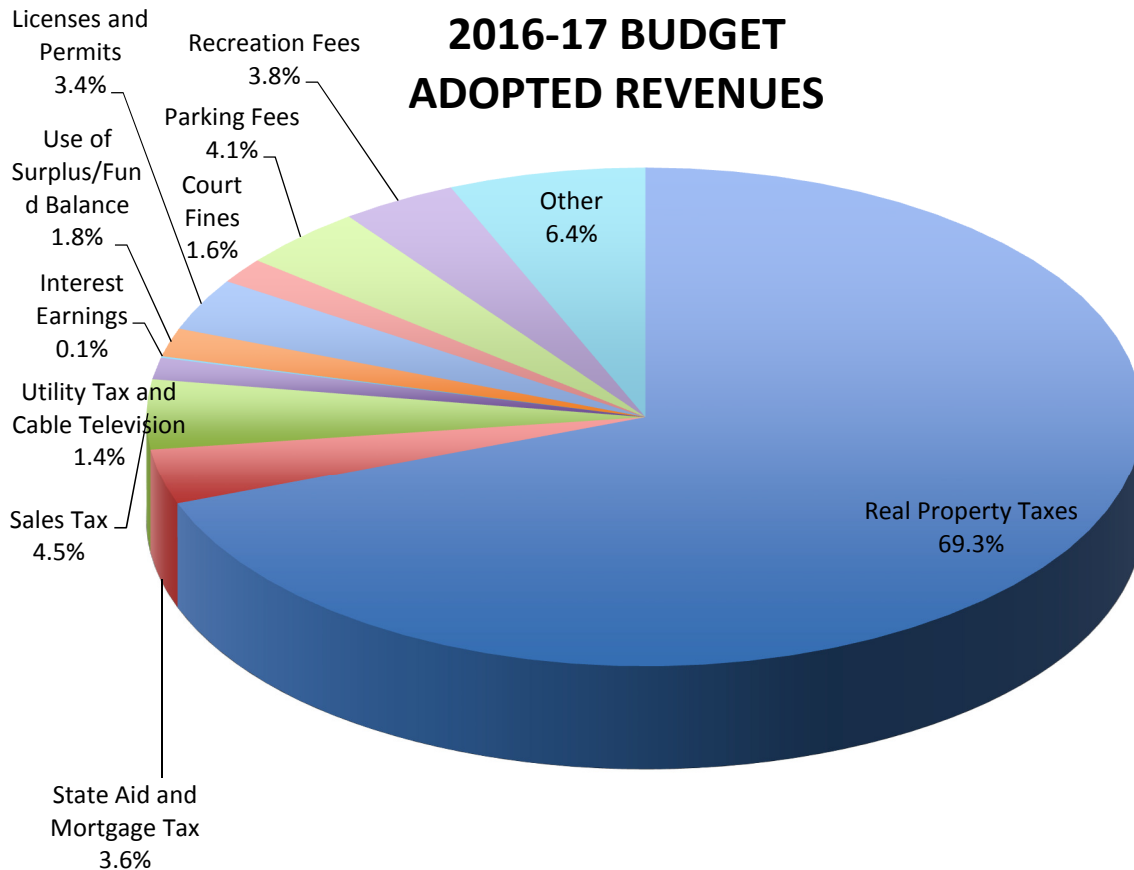
- (1) Highway employees are assigned to this program from approx. October 6 to December 19
- (2) Temporaries are hired for the period October 14 to December 19.
- (3) In fiscal year 16/17 - 3 Saturdays and Veteran's Day were worked. Typically only 4 overtime days are budgeted.
- (4) Replacement parts for leaf vacuum machines.
- (5) Annual purchase of one leaf vacuum machine or 4-5 metal leaf boxes.
- (6) Intermunicipal agreement with Westchester County for hauling an estimated 4,000 tons @ \$16.73/ton. For fiscal Year 2017-2018 the tipping fee is anticipated to increase by 3-4% and rental of 6 dump trucks. FY 17/18 Rental & Misc. \$33,000 spent. Disposal 4,653 tons x \$16.73/ton = \$77,845
- (7) Includes materials for leaf boxes, drug screening of temporary employees, tools and hardware, and rental of 4 dump trucks.

APPENDIX A21 REVENUES PIE CHART ANALYSIS

**2017-18 BUDGET
PROPOSED REVENUES**



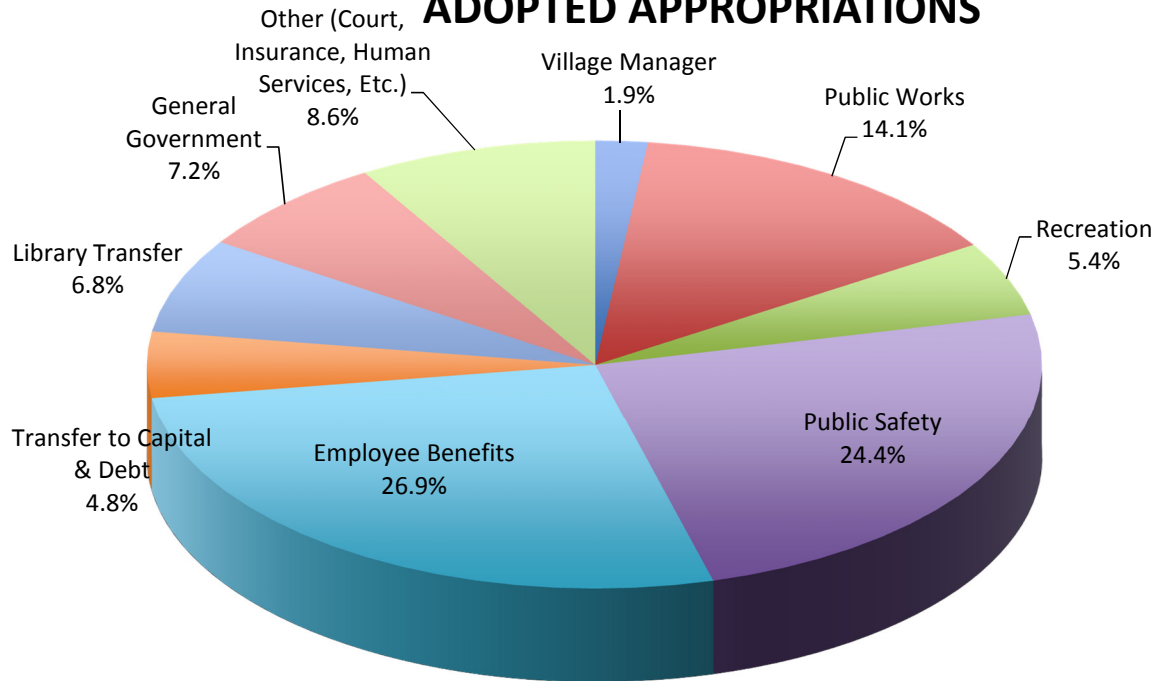
**2016-17 BUDGET
ADOPTED REVENUES**



APPENDIX A22 APPROPRIATION PIE CHART ANALYSIS

2016-17 BUDGET

ADOPTED APPROPRIATIONS



2017-18 BUDGET

PROPOSED APPROPRIATIONS

