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TRUSTEES



**ALEXANDRA H. MARSHALL**  
VILLAGE MANAGER

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**VILLAGE MANAGER**  
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Village Board of Trustees Work Session Agenda

March 10, 2026  
5:00 PM

Meeting Information

A Work Session of the Scarsdale Village Board of Trustees is scheduled for 5:00 PM on Tuesday, March 10, 2026. The meeting will be held in the 3rd Floor Meeting Room in Village Hall. Members of the public wishing to attend the meeting remotely can do so via online link at <https://zoom.us/j/93183703358>, or call into the meeting using 1-929-436-2866 and entering the Meeting ID 931 8370 3358.\*

Agenda

- Review of Revised Second Pass Budget and Third Pass Budget Scenarios
- Presentation of FY2025 Audit by PKF O'Connor Davies



**Date:** Tuesday, March 10, 2026

**Re:** Review of Revised Second Pass Budget and Third Pass Budget Scenarios

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**ATTACHMENT(S):**

- [03.06.2026 - T. Vouzakis - FY2027 Revised 2nd Pass Budget Memo](#)
- [03.09.2026 - T. Vouzakis - Budget Gap Scenario Memo](#)
- [03.06.2026 Third Pass Budget Gap Option Scenarios](#)
- [03.06.2026 FY27 Budget - Departmental Expense Reduction Exercise](#)
- [03.06.2026 FY2027 Revised 2nd Pass Budget Book](#)



**To:** Alexandra Marshall, Village Manager  
**From:** Tom Vouzakis, Capital Market Advisors, LLC  
**Date:** March 6, 2026  
**RE:** FY2027 Revised Second Pass Budget Review

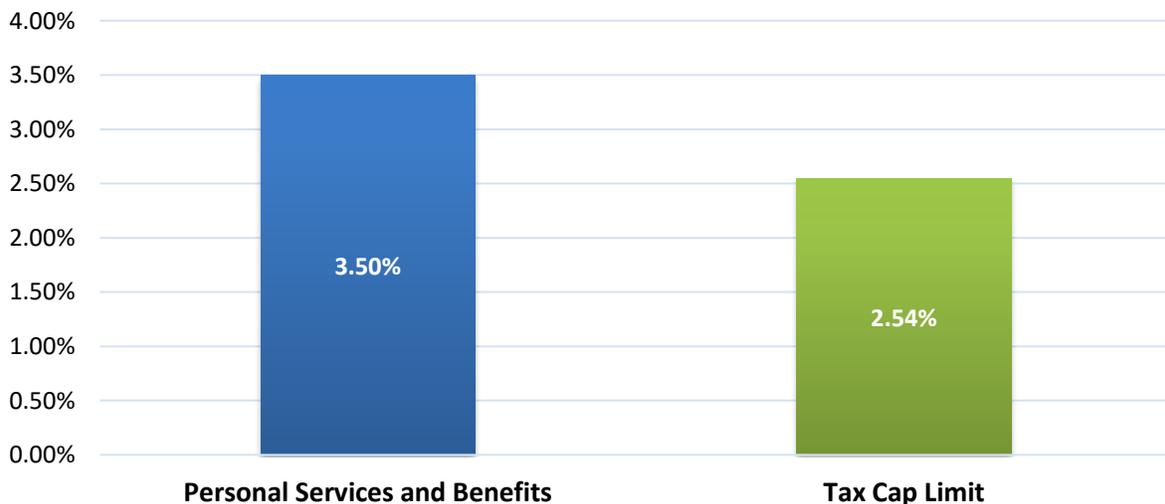
**MEMORANDUM**  
*Village Manager's Office*

**General Fund Budget Gap and Tax Cap**

The FY2027 General Fund Revised Second Pass budget currently has a budget gap of **\$2,771,860**, compared to a First Pass budget gap of \$8,016,186.

- The FY2027 General Fund Revised Second Pass budget includes an increase in the Tax Levy to the NYS Tax Cap of \$52,582,461, an increase of \$1,849,461 over the FY2026 Adopted Budget levy.
  - The FY2027 Tax Rate would be \$5.6283.
  - Increasing the levy to the tax cap would result in a 3.65% increase in the Tax Levy and a 3.16% increase in the Village Tax Rate compared to the FY2026 Adopted Budget. This would also represent a 2.54% increase on the overall FY2026 Adopted Budget.
    - However, based on contractual increases, total Personal Services, including employee benefits, are budgeted to increase 3.50% over the FY2026 Adopted Budget.
    - It should be noted that this budget does not contain a headcount increase in full-time positions and includes a decrease of two permanent part-time positions.

**Revised 2nd Pass FY2027 Budget Increases  
(as % of FY2026 Adopted Budget)**



### **Third Pass Scenarios**

Recognizing there is still a budget gap of \$2,771,860 in the revised Second Pass Budget, staff have prepared four different scenarios for the Village Board's consideration, with various levers that can be used to potentially close the gap (see attached Third Pass Budget Gap Options sheet).

As a budget exercise, we asked each of the Village's department heads to analyze how a 4% and 8% budget cut would affect their department's services and daily operations for the Village Board's consideration. This is comparable to an exercise that was performed by our department heads in 2020 in preparation for the FY2021 Budget. Engaging in this exercise at regular intervals allows the Board to review a set of budget scenarios that cut expenses while understanding the overall impacts on service that may exist as a result of such changes.

Attached is the result of this budget exercise for the board's review. You'll notice that several of these items are highlighted in green, which represents items that Village staff are partially or entirely comfortable with incorporating into the FY2027 Budget. In the Third Pass scenario document, Scenarios 3 and 4 include these recommended budget cuts.

As we get closer to preparing the FY2027 Tentative Budget, staff and consultants are continuously evaluating opportunities to cut expenses as well as ways to refine our revenue projections. Please let us know if you have any questions.

The remainder of this memo details the additional changes that have been incorporated into the budget since the First Pass was presented.

### **General Fund Revenue**

- General Fund revenue in the FY2027 Revised Second Pass is budgeted at \$74.1 million, an increase of \$3.8 million compared to the First Pass budget.
  - Parking revenue was increased by \$75,000 for Parking Meter fees (A-1000-008 1740-01).
  - Appropriated Fund Balance (A-9999 9999-9999) was increased by \$1,850,000, consistent with the FY2026 Adopted Budget.

### **General Fund Expenditures**

- General Fund expenditures in the FY2027 Revised Second Pass are budgeted at \$76.8 million, a decrease of approximately \$1.5 million compared to the First Pass Budget.

- In the Village Manager Department, \$4,102 was adjusted from Personal Services OT (A-1230-ADMIN-ADMIN-100 12) to Personal Services PT (A-1230-ADMIN-ADMIN-100 13), resulting in no net change to the department's total expenditures.
- Fire Department salaries have recently been renegotiated, increasing Personal Services costs (A-3410-ADMIN-SCHED-100 1, A-3410-SUPP-SUPP-100 1 and A-3410-TRAIN-CARER-100 1) by \$416,657.
- Recreation had several line-items adjusted to correct the distribution of expenses between full-time, part-time and overtime costs. In addition, Transaction Fees (A-7020-ADMIN-ADMIN-400 479) had mistakenly been included in Administration Contractual Expense (A-7020-ADMIN-ADMIN-400 499). As a result, Transaction Fees have increased \$70,000 and the Contractual Expense has decreased \$(40,000).
- Vehicle purchases previously included in the General Fund have been transferred to the Central Garage Fund as follows:
  - DPW Administration Equipment (A-1490-ADMIN-ADMIN-200 20) decreased by \$(1,070,000).
  - Police Patrol Equipment (A-3120-PTL-PTL-200 20) decreased by \$(282,500).
  - Fire Suppression Equipment (A-3410-SUPP-SUPP-200 25) decreased by \$(75,000).
  - Parks and Recreation Playground Maintenance Equipment (A-7020-PLGRD-MAINT-200 20) decreased by \$(225,000).
- As a result of these equipment changes, Transfers to the Central Garage Fund (A-9990-TRNFR-TRNFR-950 9514-.1) increased \$1,652,500, resulting in no net change to the General Fund.
- In Human Services, the Senior Outreach – Adult (A-9990-HUMSV-ADULT-400 490) budget decreased by \$(91) to correct a typographical error and Youth Contractual (A-9990-HUMSV-YOUTH-400 499) increased by \$1,697 for step increases for Scarsdale Family Services employees not previously accounted for.
- In Fund Level Expenses, Community Events (A-9990-SPCL-SPCL-500 1924) has increased by \$26,000 for the Scarsdale Business Alliance, which was not previously included.
- Employee Benefits have increased slightly overall, including a \$(200,000) decrease to the Police & Fire Retirement Contribution (A-9990-SPCL-BENEF-800 9015) and a \$234,223 increase to Social Security (A-9990-SPCL-BENEF-800 9030).
- Transfers to the Library Fund (A-9990-TRNFR-TRNFR-950 9512-.0) decreased by \$(49,850).
- Transfers to Capital Fund (A-9990-TRNFR-TRNFR-950 9550-.0) decreased by \$(1,925,500) for capital projects to be assigned to fund balance.

## **Fund Balance**

- Based on current estimates, the Village will conclude the current fiscal year with approximately \$11.2 million of assigned fund balance, including \$6.2 million for capital projects, and approximately \$18.9 million of unassigned fund balance.
  - Staff identified four capital projects, previously included in the General Fund budget, to be funded with fund balance, totaling \$2,500,500.
    - Mamaroneck Road Bridge over Heathcote Bypass - \$750,000
    - Plastic Bag Baler and Forklift - \$95,500
    - Planning Services to Study Freightway Redevelopment - \$250,000
    - Village Hall and Rutherford Hall Roof Replacement - \$980,000
  - In addition, \$2 million for the pool project, \$1.5 million for Winston field and \$425,000 for current year sidewalk restoration have been included in the fund balance assignment.

## **Other Funds**

- Since the Second Pass Budget was originally presented on February 10<sup>th</sup>, no additional changes have been made to the Pool Fund, Water Fund, Library Fund or Central Garage Fund in the FY2027 Revised Second Pass Budget.



**To:** Alexandra Marshall, Village Manager  
**From:** Tom Vouzakis, Capital Market Advisors, LLC  
**Date:** March 9, 2026  
**RE: FY2027 Budget Gap Scenarios**

**MEMORANDUM**  
*Village Manager's Office*

### **Third Pass Scenarios**

Recognizing there is still a budget gap of \$2,771,860 in the revised Second Pass Budget, staff have prepared four different scenarios for the Village Board's consideration, with various levers that can be used to potentially close the gap (see attached Third Pass Budget Gap Options sheet).

As a budget exercise, we asked each of the Village's department heads to analyze how a 4% and 8% budget cut would affect their department's services and daily operations for the Village Board's consideration. This is comparable to an exercise that was performed by our department heads in 2020 in preparation for the FY2021 Budget. Engaging in this exercise at regular intervals allows the Board to review a set of budget scenarios that cut expenses while understanding the overall impacts on service that may exist as a result of such changes.

Attached is the result of this budget exercise for the board's review. You'll notice that several of these items are highlighted in green, which represents items that Village staff are partially or entirely comfortable with incorporating into the FY2027 Budget. In the Third Pass scenario document, Scenarios 3 and 4 include these recommended budget cuts.

#### **Scenario 1**

The budget gap is filled entirely with an increase to the Village's tax levy, above the tax cap.

- This results in an increase to the levy of 9.11% and an increase to the tax rate of 8.57%.

#### **Scenario 2**

The budget gap is split evenly between an increase to the tax levy and appropriation of fund balance.

- This results in an increase to the tax levy of 6.38% and an increase to the tax rate of 5.85%.
- Reduces unassigned fund balance to 12.41% of expenditures.

### **Scenario 3**

This scenario includes itemized revenue increases and expenditure reductions, as well as changes to the Village's capital plan and an increase to the tax levy.

- Revenue changes include budgeted increases to sales tax, interest earnings, transfer from the Water Fund, State aid and recreation transaction fees, totaling \$577,959.
- Expenditure reductions as detailed in department cut exercise and a reduction to the Village's vehicle purchases, totaling \$293,003.
- Capital plan adjustments, resulting in a \$710,000 decrease to the General Fund transfers, but \$240,000 increase from fund balance.
  - Funding the General Fund portion of the Hydroexcavator with fund balance.
  - Decrease to the Sidewalk and Pathway Restoration from \$720,000 to \$500,000.
  - Deferral of the Wayside Building project.
  - Funding a \$100,000 portion of the Davis Park Playground from the Village's Recreation Trust Account.
- Remaining gap of \$1,190,898 to be filled with an increase to the tax levy.
  - This results in a total increase to the tax levy of 5.99% and an increase to the tax rate of 5.47%.
- Reduces unassigned fund balance to 14.08% of expenditures after accounting for Hydroexcavator project.

### **Scenario 4**

This scenario includes the same revenue and expenditure changes as Scenario 3, with some adjustments to the capital plan changes.

- Revenue lines being adjusted are the same as Scenario 3, but with more aggressive interest earnings of \$250,000.
  - Total revenue increases of \$677,959.
- Expenditure changes identical to Scenario 3, remaining at \$293,003.
- Capital plans differences from Scenario 3 are as follows:
  - Hydroexcavator funding to remain within the General Fund.
  - Facilities Roof project to be funded with fund balance.
  - Weinberg Repaving, Village Hall Roof Replacement and Plastic Baler/Forklift projects to be deferred.
  - Proposed changes to Sidewalk Restoration, Wayside Building and Davis Park Playground projects remain the same as Scenario 3.
  - These changes result in a \$695,000 decrease to the General Fund transfers and \$953,800 decrease to the assignment of fund balance for capital projects.
- Remaining gap of \$1,105,898 to be filled with an increase to the tax levy.

- This results in a total increase to the tax levy of 5.83% and an increase to the tax rate of 5.31%.
- Improves unassigned fund balance to 15.66% of expenditures.

**Village of Scarsdale**

**General Fund - Third Pass Budget Gap Options**

at 02/27/2026

	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Notes
<b>Revised Second Pass Budget Gap</b>	<b>(2,771,860)</b>	<b>(2,771,860)</b>	<b>(2,771,860)</b>	<b>(2,771,860)</b>	
<b>Revenue</b>					
1 Increase Sales Tax	-	-	250,000	250,000	
2 Increase Interest Earnings	-	-	150,000	250,000	
3 Water Fund Transfer	-	-	100,000	100,000	
4 State TMA Funding	-	-	39,159	39,159	
5 Recreation Transaction Fees	-	-	38,800	38,800	
<b>Revenue Subtotal</b>	<b>-</b>	<b>-</b>	<b>577,959</b>	<b>677,959</b>	
<b>Expenditures</b>					
6 IT Software Contractual	-	-	118,400	118,400	
7 Personnel P/T	-	-	35,000	35,000	
8 Recreation Fireworks	-	-	15,000	15,000	
9 Village Manager Equipment	-	-	7,000	7,000	
10 Fire Professional Development	-	-	5,000	5,000	
11 Police Professional Development	-	-	3,360	3,360	
12 Treasurer Professional Development	-	-	2,500	2,500	
13 Personnel O/T	-	-	2,498	2,498	
14 Village Manager Professional Development	-	-	2,145	2,145	
15 Village Manager Postage	-	-	2,100	2,100	
16 Decrease Vehicle Purchases	-	-	100,000	100,000	Transfer to Central Garage
17 Hydroexcavator to Fund Balance	-	-	240,000	-	Capital
18 Decrease Sidewalk Capital	-	-	220,000	220,000	Capital
19 Wayside Building Deferral	-	-	150,000	150,000	Capital
20 Facilities Roof to Fund Balance	-	-	-	125,000	Capital

**Village of Scarsdale**

**General Fund - Third Pass Budget Gap Options**

**at 02/27/2026**

	<b>Scenario 1</b>	<b>Scenario 2</b>	<b>Scenario 3</b>	<b>Scenario 4</b>	<b>Notes</b>
21 Davis Park Playground Rec Trust	-	-	100,000	100,000	Capital
22 Weinberg Resurfacing Deferral	-	-	-	100,000	Capital
<b>Expenditures Subtotal</b>	-	-	<b>1,003,003</b>	<b>988,003</b>	
<b>Fund Balance</b>					
23 Increase in Appropriated Fund Balance	-	1,385,930	-	-	
<b>Fund Balance Subtotal</b>	-	<b>1,385,930</b>	-	-	
<b>Tax Levy</b>					
24 Increase Tax Levy	2,771,860	1,385,930	1,190,898	1,105,898	
<b>Tax Levy Subtotal</b>	<b>2,771,860</b>	<b>1,385,930</b>	<b>1,190,898</b>	<b>1,105,898</b>	
<b>Resulting Budget Gap</b>	-	-	-	-	
<i>Assigned Fund Balance</i>					
25 Hydroexcavator to Fund Balance	-	-	240,000	-	
26 Facilities Roof to Fund Balance	-	-	-	125,000	
27 Village Hall Roof Deferral	-	-	-	(980,000)	
28 Baler and Forklift Deferral	-	-	-	(98,800)	
<i>Change in Assigned Fund Balance</i>	-	-	<b>240,000</b>	<b>(953,800)</b>	

**Village of Scarsdale**

**General Fund - Third Pass Budget Gap Options**

**at 02/27/2026**

	<b>Scenario 1</b>	<b>Scenario 2</b>	<b>Scenario 3</b>	<b>Scenario 4</b>	<b>Notes</b>
<b>Summary</b>					
Projected Fund Balance at 5/31/2026 as Percentage of Expenditures	14.21%	12.41%	14.08%	15.66%	
Increase in Tax Levy	9.11%	6.38%	5.99%	5.83%	
Effect on Tax for Average Assessment					
Dollar Increase in Village Taxes	\$ 730.17	\$ 498.65	\$ 466.07	\$ 451.87	
Percentage Increase in Village Taxes	8.57%	5.85%	5.47%	5.31%	
NYS Tax Cap Compliant	No	No	No	No	

Village of Scarsdale

General Fund - Third Pass Budget Gap Options

at 02/27/2026

	Revised Second Pass Budget	Scenario 1	Scenario 2	Scenario 3	Scenario 4
2025-2026 Tax Levy	50,733,000	50,733,000	50,733,000	50,733,000	50,733,000
2026-2027 Levy Increase	1,849,461	4,621,321	3,235,391	3,040,359	2,955,359
NYS Tax Cap Compliant	-	No	No	No	No
2026-2027 Other Revenue	19,621,970	19,621,970	19,621,970	20,199,929	20,299,929
Revenue Before Apportion of Unassigned	72,204,431	74,976,291	73,590,361	73,973,288	73,988,288
Apportioned from Unassigned	1,850,000	1,850,000	3,235,930	1,850,000	1,850,000
<b>Revenue Plus Apportion of Unassigned</b>	<b>74,054,431</b>	<b>76,826,291</b>	<b>76,826,291</b>	<b>75,823,288</b>	<b>75,838,288</b>
<b>Expenditures</b>	<b>76,826,291</b>	<b>76,826,291</b>	<b>76,826,291</b>	<b>75,823,288</b>	<b>75,838,288</b>
<i>Assignment of Fund Balance</i>	<i>6,100,500</i>	<i>6,100,500</i>	<i>6,100,500</i>	<i>6,340,500</i>	<i>5,146,700</i>
<b>Budget Gap</b>	<b>(2,771,860)</b>	-	-	-	-
Levy Increase %	3.65%	9.11%	6.38%	5.99%	5.83%
2025-2026 Projected Unassigned FB Before Apportion	18,869,584	18,869,584	18,869,584	18,869,584	18,869,584
2025-2026 Unassigned After Apportion	10,919,084	10,919,084	9,533,153	10,679,084	11,872,884
Projected Fund Balance at 5/31/2026 as Percentage of Expenditures	14.21%	14.21%	12.41%	14.08%	15.66%
2025-2026 Tax Rate	\$ 5.4560	\$ 5.4560	\$ 5.4560	\$ 5.4560	\$ 5.4560
2025-2026 Assessed Value	9,298,633,776	9,298,633,776	9,298,633,776	9,298,633,776	9,298,633,776
2026-2027 Assessed Value	9,344,517,758	9,344,517,758	9,344,517,758	9,344,517,758	9,344,517,758
2026-2027 Tax Rate	\$ 5.6271	\$ 5.9237	\$ 5.7754	\$ 5.7545	\$ 5.7454
Average Tax Increase \$	\$ 267.13	\$ 730.17	\$ 498.65	\$ 466.07	\$ 451.87
Average Tax Increase %	3.14%	8.57%	5.85%	5.47%	5.31%

Department	Requested FY2027 Budget	Reduction (%)	Reduction (\$)	Reduced Expenditures	Estimated Reductions	Resulting Budget	Budgetary Impacts
Assessor	\$638,198.55	4%	\$26,000.00	1. Permanent PTE	\$25,528	\$612,198.55	<b>IMPACT:</b> Elimination of a PTE which would require additional staff time to assists with sales processing, inventory management, sales verification, maintenance of data. This would increase OT costs within the
		8%	\$51,000.00	1. Permanent PTE	\$26,000	\$587,198.55	<b>IMPACT:</b> See Above
				2. Program Expenses	\$15,000		<b>IMPACT:</b> The Department currently receives support from a retired Deputy Assessor to prepare appraisals for SCARs, residential CERTs, assist with Building Permit inspections, and prepare sketches. Elimination of this role would require additional staff time to cover these tasks which would increase OT costs within the
				3. Contractual Expenses	\$10,000		<b>IMPACT:</b> Delay to necessary upgrade of IT systems which would impact the Department's ability to
Buildings	\$890,179.48	4%	\$53,000.00	1. Contractual Expense	\$53,000	\$837,179.48	<b>IMPACT:</b> Elimination of nearly all equipment and contractual funding which is necessary to complete
				2. Personal Services FT			<b>IMPACT:</b> Direct impact upon the ability to retain a FT Code Enforcement Officer which would result in less building safety violations, fewer investigations of quality of life violations, fewer appearance tickets issued,
		8%	\$71,214.36	1. Contractual Expense	\$5,726	\$818,965.12	<b>IMPACT:</b> Elimination of nearly all equipment and contractual funding which is necessary to complete
				2. Personal Services FT	\$65,488		<b>IMPACT:</b> The elimination of a FT clerical position resulting in reduced productivity and delayed response
Court	\$575,528.01	4%	\$23,021.12	1. Personal Services O/T	\$23,021	\$552,506.89	<b>IMPACT:</b> Elimination of OT which would limit the ability of Court staff to maintain adequate service levels during shortages, surges in work volume, and unplanned absences. Without proper coverage, staff would
		8%	\$46,042.24	1. Personal Services O/T	\$46,042	\$529,485.77	<b>IMPACT:</b> See Above
Information Technology	\$1,252,775.00	4%	\$50,111.00	1. Contractual Expense	\$108,400	\$1,202,664.00	<b>IMPACT:</b> The original budget allocation for recurring IT services was \$354,400.00. With the transition to the new MSP/MSSP vendor, this cost is now projected at \$246,000.00.
		8%	\$100,222.00	1. Contractual Expense	\$10,000	\$1,152,553.00	<b>IMPACT:</b> Reduction in cost associated with risk mitigation tools including cybersecurity awareness
				2. Data Lines	\$26,435		<b>IMPACT:</b> An opportunity may exist to reduce this budget item as telecommunication companies are actively modernizing infrastructure. Any reduction would depend on confirmed migration timelines and
				3. Contractual Expense	\$50,000		<b>IMPACT:</b> Reduction in specialized consultant services which provide all staff with emergency cybersecurity response, regulatory compliance updates, incident response, forensic services and
Fire	\$7,524,379.00	4%	\$300,975.16	1. Repairs to Building	\$125,000	\$7,223,403.84	<b>IMPACT:</b> Elimination of window replacements and exterior trim and gutter repairs to Fire Department
				2. Fire Equipment	\$85,000		<b>IMPACT:</b> Elimination of Utility 158 replacement and reduction in replacement of a variety of rescue
				3. Contractual Expense	\$27,500		<b>IMPACT:</b> Elimination of ensemble replacement
				4. Furniture & Fixtures	\$21,500		<b>IMPACT:</b> Elimination of Station 2 day room light fixture replacement and flood barrier installation
				5. Personal Services O/T	\$20,000		<b>IMPACT:</b> Reduction in Fire Captain staff meetings, professional development opportunities, inspections
				6. Professional Development	\$10,000		<b>IMPACT:</b> Reduction in various professional development opportunities for staff including training
				7. Personal Services O/T	\$5,000		<b>IMPACT:</b> Reduction in Volunteer Firefighter training programs
				8. Hose & Tools	\$5,000		<b>IMPACT:</b> Reduction and deferment of replacing various tools and equipment
				9. Fire Equipment	\$2,000		<b>IMPACT:</b> Reduction and deferment of replacing various fire equipment
		8%	\$601,950.32	1. Personal Services	\$191,613	\$6,922,428.68	<b>IMPACT:</b> Elimination of four FT Firefighters
				2. Repairs to Building	\$125,000		<b>IMPACT:</b> Elimination of window replacements and exterior trim and gutter repairs to Fire Department
				3. Cost Center	\$99,500		<b>IMPACT:</b> Reduction to Volunteer Firefighter roster
				4. Fire Equipment	\$85,000		<b>IMPACT:</b> Elimination of Utility 158 replacement and reduction in replacement of a variety of rescue
				5. Personal Services O/T	\$45,000		<b>IMPACT:</b> Reduction in training programs for career Firefighters
				6. Furniture & Fixtures	\$21,500		<b>IMPACT:</b> Elimination of Station 2 day room light fixture replacement and flood barrier installation
				7. Personal Services O/T	\$20,000		<b>IMPACT:</b> Further reductions in Fire Captain staff meetings, professional development opportunities,
				8. Professional Development	\$10,000		<b>IMPACT:</b> Further reductions in various professional development opportunities for staff including training
				9. Hose & Tools	\$5,000		<b>IMPACT:</b> Further reduction and deferment of replacing various tools and equipment
Library	\$5,328,950.00	4%	\$213,158.00	1. Personal Services	\$90,000	\$5,115,792.00	<b>IMPACT:</b> Reduction in PT staff hours resulting in elimination of Sunday hours at the library
				2. Personal Services P/T	\$4,000		<b>IMPACT:</b> Elimination of the Makerspace program
				3. Program Expenses	\$13,000		<b>IMPACT:</b> Reduction in all public programs by 25%
				4. Books & Periodicals	\$81,000		<b>IMPACT:</b> Reduction in materials budget by 25%
				5. Contractual Expenses	\$9,000		<b>IMPACT:</b> Reduction in cleaning services from six days per week to five days per week

				6. Contractual Expenses	\$5,000		<b>IMPACT:</b> Reduction in office, library and miscellaneous supplies
				7. Professional Development	\$1,000		<b>IMPACT:</b> Reduction of this budgetary item would limit staff member's access to conferences and trainings
				8. Contractual Expenses	\$10,000		<b>IMPACT:</b> Reduction in equipment and supplies
	8%	\$426,316.00		1. Personal Services	\$135,000	\$4,902,634.00	<b>IMPACT:</b> Reduction in PT staff hours resulting in elimination of Sunday hours and Wednesday evening
				2. Personal Services P/T	\$4,000		<b>IMPACT:</b> Elimination of the Makerspace program
				3. Program Expenses	\$26,000		<b>IMPACT:</b> Reduction in all public programs by 50%
				4. Books & Periodicals	\$162,000		<b>IMPACT:</b> Reduction in materials budget by 50%
				5. Contractual Expenses	\$17,000		<b>IMPACT:</b> Reduction in cleaning services from six days per week to four days per week
				6. Contractual Expenses	\$6,000		<b>IMPACT:</b> Further 20% reduction in office, library and miscellaneous supplies
				7. Contractual Expenses	\$10,000		<b>IMPACT:</b> Reduction in equipment and supplies by 50%
				8. Contractual Expenses	\$30,000		<b>IMPACT:</b> Reduction in equipment and supplies by 50%
				9. Personal Services	\$37,000		<b>IMPACT:</b> Reduction of PT and OT lines in all Departments resulting in inability to staff Tech Room and
<b>Manager</b>	\$1,003,774.43	4%	\$40,150.98	1. Personal Services O/T	\$2,000	\$963,623.45	<b>IMPACT:</b> Elimination of funds would directly impact records management and organization
				2. Personal Services P/T	\$4,102		<b>IMPACT:</b> Elimination of PT support for the drafting of Scarsdale Official Newsletter which would require FT staff to complete this task further increasing their workload and compromising the timely delivery of other
				3. Equipment	\$7,000		<b>IMPACT:</b> Reduction of this budgetary item would create a minimal risk as the Department does not typically use specialized equipment. This item had been increased for specific needs that are not
				4. Travel	\$2,650		<b>IMPACT:</b> Limit staff member's access to conferences and trainings which are designed to keep personnel
				5. Supplemental Services	\$10,000		<b>IMPACT:</b> Elimination of funding would prohibit the Department from retaining professional consulting
				6. Postage	\$2,100		<b>IMPACT:</b> Reduction of this budgetary item would impact the number/volume of Village-wide mailings and
				7. Professional Development	\$5,145		<b>IMPACT:</b> Reduction of this budgetary item would limit staff member's access to conferences and trainings
	8%	\$80,301.95		1. Personal Services O/T	\$2,000	\$923,472.48	<b>IMPACT:</b> See Above
				2. Personal Services P/T	\$4,102		<b>IMPACT:</b> See Above
				3. Equipment	\$7,000		<b>IMPACT:</b> See Above
				4. Travel	\$2,650		<b>IMPACT:</b> See Above
				5. Supplemental Services	\$10,000		<b>IMPACT:</b> See Above
				6. Postage	\$2,100		<b>IMPACT:</b> See Above
				7. Professional Development	\$5,145		<b>IMPACT:</b> See Above
				8. Contractual Expenses	\$32,000		<b>IMPACT:</b> Elimination of external support for contractual grant writing services and create missed
<b>Planning</b>	\$247,347.00	4%	\$9,893.88	1. Personal Services O/T	\$9,893	\$237,453.12	<b>IMPACT:</b> Elimination of OT funds for Land Use Boards resulting in potential interruptions to the preparation
				2. Professional Development	\$1,452		<b>IMPACT:</b> Elimination of FT staff attendance at Land Use Board meetings and potential reduction in FT
				3. Contractual Expenses			<b>IMPACT:</b> Elimination of funds for office supplies, elimination in professional development opportunities for Land Use Boardmembers, and elimination of professional memberships which are designed to keep
	8%	\$19,787.76		1. Personal Services O/T	\$19,787	\$227,559.24	<b>IMPACT:</b> Elimination of OT funds for Land Use Boards resulting in potential inability to collect/record
				2. Professional Development	\$2,904		<b>IMPACT:</b> See Above
<b>Personnel</b>	\$471,593.58	4%	\$18,863.74	1. Personal Services P/T	\$35,000	\$452,729.84	<b>IMPACT:</b> Elimination of PT funds since FT position would replace PT upon retirement of current employee.
				2. Personal Services O/T	\$2,498		<b>IMPACT:</b> Reduction of OT which impacts catching up on critical records management tasks
	8%	\$37,727.49				\$433,866.09	The above changes nearly reflect the entire 8% of the department budget.
<b>Police</b>	\$9,209,494.00	4%	\$368,379.76	1. Permanent PTE		\$8,841,114.24	<b>IMPACT:</b> Reduction of three FT Police Officers resulting in reduced proactive policing, additional strain on patrol staffing and OT budgets, and additional pressure on specialized functions including detective unit,
	8%	\$736,759.52		1. Permanent PTE		\$8,472,734.48	<b>IMPACT:</b> Reduction of six FT Police Officers resulting in structural changes to service delivery, longer response times, curtailment of specialized units, reduction in traffic enforcement, and noticeable
<b>Public Works</b>	\$10,058,187.00	4%	\$402,327.48	1. Contractual Expense	\$25,000	\$10,058,186.96	<b>IMPACT:</b> Elimination of geographic information system record keeping which would require the department to revert back to paper scanned maps, spreadsheets and sketches for record keeping. This
				2. Contractual Expense	\$35,000		<b>IMPACT:</b> Elimination of independent arborist services which would result in tree removal permits being administered directly by the Village Engineer and Engineering staff. This would increase all permit

				3. Personal Services O/T	\$50,000		<i>IMPACT: Reduction of facilities maintenance overtime which would result in deferral of facilities</i>
				4. Contractual Expense	\$45,000		<i>IMPACT: Elimination of contracted catch basin cleaning which would result in deferred maintenance and</i>
				5. Personal Services P/T	\$55,000		<i>IMPACT: Reduction in roadside mowing to once per week by eliminating part time staff. This will result in</i>
				6. Shrubs & Trees	\$35,000		<i>IMPACT: Elimination of annual tree planting program</i>
				7. Street Maint Supplies	\$8,000		<i>IMPACT: Elimination of annual Village plantings</i>
				8. Construction Supplies	\$5,000		<i>IMPACT: Elimination of proposed tree pit enhancements</i>
				9. Equipment	\$16,000		<i>IMPACT: Defer purchase of replacement truck boxes for leaf season which would results in a collection</i>
				10. Personal Services O/T	\$75,000		<i>IMPACT: Elimination of Saturday service at Village recycling center</i>
				11. Personal Services	\$91,310		<i>IMPACT: Elimination of one staff member which would result in the elimination of the curbside food scrap</i>
		8%	\$804,654.96	1. Contractual Expense	\$25,000	\$9,253,532.04	<i>IMPACT: See Above</i>
				2. Contractual Expense	\$35,000		<i>IMPACT: See Above</i>
				3. Personal Services O/T	\$50,000		<i>IMPACT: See Above</i>
				4. Contractual Expense	\$45,000		<i>IMPACT: See Above</i>
				5. Personal Services P/T	\$55,000		<i>IMPACT: See Above</i>
				6. Shrubs & Trees	\$35,000		<i>IMPACT: See Above</i>
				7. Street Maint Supplies	\$8,000		<i>IMPACT: See Above</i>
				8. Construction Supplies	\$5,000		<i>IMPACT: See Above</i>
				9. Equipment	\$16,000		<i>IMPACT: See Above</i>
				10. Personal Services O/T	\$75,000		<i>IMPACT: See Above</i>
				11. Personal Services	\$91,310		<i>IMPACT: See Above</i>
				12. Personal Services	\$235,000		<i>IMPACT: Elimination of the loose curbside leaf collection and replace with bagged leaf collection. This</i>
				13. Personal Services	\$367,988		<i>IMPACT: Elimination of three FT positions and require curbside garbage and recycling collection</i>
<b>Central Garage</b>	<b>\$6,529,047.00</b>	4%	\$261,161.88	1. Personal Services	\$138,000	\$6,529,046.96	<i>IMPACT: Elimination of one FT position resulting in longer times for automotive repairs and less preventive</i>
		8%	\$522,323.76	1. Personal Services	\$283,000.00	\$6,006,723.24	<i>IMPACT: Elimination of two FT positions resulting in significantly longer times for automotive repairs and</i>
<b>Recreation</b>	<b>\$4,356,326.32</b>	4%	\$174,253.05	1. Contractual	\$36,500	\$4,182,073.27	<i>IMPACT: Decrease in camp entertainment, camper meals and admission, and a reduction in park</i>
				2. Buses	\$30,000		<i>IMPACT: Decrease in the number of buses available to campers based on anticipated increases in</i>
				3. Personal Services O/T	\$5,000		<i>IMPACT: Elimination of Winter Concert series</i>
				4. Special Events	\$25,000		<i>IMPACT: Reduction in the volume of fireworks purchased for public events, reduction in the size and scope of Light the Dale, the elimination of one Party in Park event, and the elimination of the Bike and</i>
				5. Personal Services P/T	\$40,000		<i>IMPACT: Reduction in the number of PT staff hired to monitor services and registrants at tennis court</i>
				5. Other	\$40,000		<i>IMPACT: Reduction in credit card transaction costs for the Village</i>
		8%	\$348,506.11	1. Professional Business	\$3,000	\$4,007,820.21	<i>IMPACT: Elimination of professional affiliations designed to certify Village programs, provide specialized</i>
				2. Professional Development	\$2,000		<i>IMPACT: Elimination of training programs necessary to keep personnel apprised of industry standards and</i>
				3. Contractual Expenses	\$20,000		<i>IMPACT: Further decrease in camp activities and entertainment</i>
				4. Food	\$22,000		<i>IMPACT: Elimination of camper snack and decrease in camper meals/admission</i>
				5. Buses	\$15,000		<i>IMPACT: Decrease in the number of buses available to campers based on anticipated increases in</i>
				6. Special Events	\$79,500		<i>IMPACT: Significant reduction in the volume of fireworks purchased for public events, significant reduction in the size and scope of Light the Dale, the elimination of all Party in Park events, the elimination</i>
				7. Care of Grounds	\$115,000		<i>IMPACT: Reduction in park and field maintenance which would directly impact field availability and the</i>
				8. Care of Trees	\$2,500		<i>IMPACT: Elimination of one day of contracted tree work</i>
				9. Personal Services P/T	\$50,000		<i>IMPACT: Further reduction in the number of PT staff hired to monitor services and registrants at tennis</i>
				5. Other	\$40,000		<i>IMPACT: Reduction in credit card transaction costs for the Village</i>
<b>Treasurer</b>	<b>\$854,059.00</b>	4%	\$34,162.36	1. Permanent PTE	\$30,000	\$819,896.64	<i>IMPACT: Reduction of this budgetary item would significantly impact the Department's ability to be responsive to resident inquires and phone calls, and delay the processing of tax payments. This would be</i>
				2. Professional Development	\$5,000		<i>IMPACT: Reduction of this budgetary item would limit staff member's access to conferences and trainings</i>
		8%	\$68,324.72	1. Permanent PTE	\$30,000	\$785,734.28	<i>IMPACT: See Above</i>
				2. Professional Development	\$5,000		<i>IMPACT: See Above</i>



FY2027 Revised Second Pass Budget



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**Village of Scarsdale**

**General Fund - Changes from First Pass to Revised Second Pass**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>	<b>1st to Revised 2nd Change</b>
<b>Revenue</b>				
1001-0	Real Property Taxes	50,733,000	52,582,461	1,849,461
1740-01	Pkg Meter Fees - Street	650,000	725,000	75,000
9999	Surplus Used	-	1,850,000	1,850,000
	<b>Total Revenue</b>	<b>70,279,970</b>	<b>74,054,431</b>	<b>3,774,461</b>
<b>Expenses</b>				
<b>Village Manager</b>				
<b>Administration</b>				
12	Personal Services O/T	6,102	2,000	(4,102)
13	Personal Services P/T	-	4,102	4,102
	<b>Village Manager Total</b>	<b>1,003,774</b>	<b>1,003,774</b>	<b>-</b>
<b>Public Works</b>				
<b>Administration</b>				
20	Equipment	1,070,000	-	(1,070,000)
	<b>Total Public Works</b>	<b>11,128,187</b>	<b>10,058,187</b>	<b>(1,070,000)</b>

**Village of Scarsdale**

**General Fund - Changes from First Pass to Revised Second Pass**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>	<b>1st to Revised 2nd Change</b>
<b>Police</b>				
<b>Patrol</b>				
20	Equipment	285,500	3,000	(282,500)
	<b>Total Police</b>	<b>9,298,545</b>	<b>9,016,045</b>	<b>(282,500)</b>
<b>Fire</b>				
<b>Scheduling</b>				
1	Personal Services	145,873	158,163	12,290
<b>Suppression</b>				
1	Personal Services	5,372,119	5,764,196	392,077
25	Fire Equipment	97,000	22,000	(75,000)
<b>Training</b>				
1	Personal Services	145,873	158,163	12,290
	<b>Fire Total</b>	<b>7,524,379</b>	<b>7,866,036</b>	<b>341,657</b>
<b>Parks and Recreation</b>				
<b>Administration</b>				
479	Transaction Fees	-	70,000	70,000
499	Contractual Expense	85,000	45,000	(40,000)

Changes from 1st to Rev 2nd

**Village of Scarsdale**

**General Fund - Changes from First Pass to Revised Second Pass**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>	<b>1st to Revised 2nd Change</b>
<b>Nature Center Program</b>				
12	Personal Services O/T	-	6,500	6,500
13	Personal Services P/T	96,500	90,000	(6,500)
<b>Playground Maintenance</b>				
1	Personal Services	395,152	285,150	(110,002)
12	Personal Services O/T	-	55,000	55,000
13	Personal Services P/T	-	55,000	55,000
20	Equipment	225,000	-	(225,000)
<b>Athletic</b>				
12	Personal Services O/T	-	3,500	3,500
13	Personal Services P/T	63,500	60,000	(3,500)
<b>Culture</b>				
13	Personal Services P/T	8,000	6,000	(2,000)
<b>Recreation Other</b>				
12	Personal Services O/T	-	11,000	11,000
13	Personal Services P/T	19,000	7,000	(12,000)
<b>Tennis</b>				
12	Personal Services O/T	-	25,000	25,000
13	Personal Services P/T	275,000	250,000	(25,000)

Changes from 1st to Rev 2nd

**Village of Scarsdale**

**General Fund - Changes from First Pass to Revised Second Pass**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>	<b>1st to Revised 2nd Change</b>
	<b>Total Parks and Recreation</b>	<b>4,581,326</b>	<b>4,383,325</b>	(198,002)
<b>Human Services</b>				
490	Senior Outreach - Adult	64,989	64,898	(91)
499	Contractual Expense - Youth	339,646	341,343	1,697
	<b>Total Human Services</b>	<b>526,135</b>	<b>527,741</b>	1,606
<b>Employee Benefits</b>				
9015	State Ret Pol/Fire	5,200,000	5,000,000	(200,000)
9030	Social Security	2,030,495	2,264,718	234,223
	<b>Total Employee Benefits</b>	<b>22,431,695</b>	<b>22,465,918</b>	34,223
<b>Fund Level Expenses</b>				
1924	SBA Contribution	-	26,000	26,000
	<b>Total Fund Level Expenses</b>	<b>1,105,000</b>	<b>1,131,000</b>	26,000
<b>Transfers</b>				
9512-.0	Trans to Library Fund	5,320,796	5,270,946	(49,850)
9514-.1	To Internal Svce Cen/Gar	2,442,137	4,094,637	1,652,500

Changes from 1st to Rev 2nd

**Village of Scarsdale**

**General Fund - Changes from First Pass to Revised Second Pass**

**at 02/27/2026**

<b>Account Number</b>	<b>Account Description</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>	<b>1st to Revised 2nd Change</b>
9550-.0	Trans to Capital Fund	4,936,210	3,010,710	(1,925,500)
	<b>Total Transfers</b>	<b>12,699,143</b>	<b>12,376,293</b>	<b>(322,850)</b>
	<b>Total Expenses</b>	<b>78,296,156</b>	<b>76,826,291</b>	<b>(1,469,865)</b>
		-	-	
	<b>Net Operating Results</b>	<b>(8,016,186)</b>	<b>(2,771,860)</b>	<b>5,244,326</b>

**Village of Scarsdale  
Tax Rate Summary  
at 02/27/2026**

	<b>Tax Levy</b>	<b>Tax Levy Increase</b>	<b>Taxable Assessed Value</b>	<b>Tax Rate per \$1,000 Assessed Value</b>
2023/2024 Actual	46,510,000	<b>4.15%</b>	9,100,800,000	\$ 5.1105
2024/2025 Actual	48,803,000	<b>4.93%</b>	9,158,536,052	\$ 5.3287
2025/2026 Actual	50,733,000	<b>3.95%</b>	9,298,633,776	\$ 5.4560
2026-2027 Revised Second Pass	52,582,461	<b>3.65%</b>	9,342,522,546	\$ 5.6283
<b>Increase in Taxes for Average Assessment of 1,597,000</b>				<b>\$ 275.21</b>
<b>Percentage Increase in Taxes for Average Assessment of 1,5197,000</b>				<b>3.16%</b>

**Village of Scarsdale**

**NYS Tax Cap and Tax Rate Detail**

**at 02/27/2026**

	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
Real Property Tax Levy - Previous Year	\$ 41,829,069	\$ 43,060,000	\$ 44,655,000	\$ 46,510,000	\$ 48,803,000
Multiplied by Tax Base Growth Factor	1.01030	1.01150	1.00940	1.0113	1.0089
Tax Levy, Increased by Tax Base Growth Factor	42,259,908	43,555,190	45,074,757	47,035,563	49,237,347
Add: PILOTs Receivable - Prior Year	63,705	79,511	79,511	95,334	112,374
Total	42,323,613	43,634,701	45,154,268	47,130,897	49,349,720
Multiplied by Allowable Levy Growth Factor	1.01310	1.02000	1.02000	1.0200	1.0200
Subtotal	42,878,053	44,507,395	46,057,353	48,073,515	50,336,715
Less: PILOTs Receivable - Current Year	76,000	63,705	95,334	112,374	-
Add: Available Tax Levy Increase Carryover	647,359	640,938	158,715	-	-
Subtotal	43,449,412	45,084,628	46,120,734	47,961,141	50,336,715
Employees Retirement System Exclusion	-	-	15,389	15,389	-
Police and Fire Retirement System Exclusion	251,526	-	191,770	191,770	71,561
<b>Tax Levy Limit</b>	<b>43,700,938</b>	<b>45,084,628</b>	<b>46,327,893</b>	<b>48,168,300</b>	<b>50,408,276</b>
<b>Increase in Tax Levy Limit</b>	<b>1.26%</b>	<b>3.17%</b>	<b>2.76%</b>	<b>3.97%</b>	<b>4.65%</b>
<b>Actual/Proposed Tax Levy</b>	<b>43,060,000</b>	<b>44,655,000</b>	<b>46,510,000</b>	<b>48,803,000</b>	<b>50,733,000</b>
<b>Increase in Tax Levy</b>	<b>2.99%</b>	<b>3.70%</b>	<b>4.15%</b>	<b>4.93%</b>	<b>3.95%</b>
<b>Tax Cap Compliant</b>	<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>

**Village of Scarsdale**  
**Tax Rate Calculation**  
**at 02/27/2026**

	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>
Total Village Assessed Valuation	8,952,181,679	9,014,859,300	9,100,800,000	9,158,536,052	9,298,633,776
<b>Actual/Proposed Tax Rate</b>	<b>\$ 4.8100</b>	<b>\$ 4.9535</b>	<b>\$ 5.1105</b>	<b>\$ 5.3287</b>	<b>\$ 5.4560</b>
<i>Difference from Prior Year</i>	<i>\$ 0.10</i>	<i>\$ 0.14</i>	<i>\$ 0.16</i>	<i>\$ 0.22</i>	<i>\$ 0.35</i>
Average Assessed Value	1,510,000	1,510,000	1,510,000	1,510,000	1,510,000
<b>Village Taxes on Average Assed Value Property</b>	<b>\$ 7,263.10</b>	<b>\$ 7,479.77</b>	<b>\$ 7,716.91</b>	<b>\$ 8,046.32</b>	<b>\$ 8,238.50</b>
<i>Increase from Prior Year</i>	<i>\$ 151.75</i>	<i>\$ 216.67</i>	<i>\$ 237.15</i>	<i>\$ 329.41</i>	<i>\$ 521.59</i>
<i>Percentage Increase from Prior Year</i>	<i>2.13%</i>	<i>2.98%</i>	<i>3.17%</i>	<i>4.27%</i>	<i>6.76%</i>
Updated Average Assessed Value	1,597,000	1,597,000	1,597,000	1,597,000	1,597,000
<b>Village Taxes on Average Assed Value Property</b>	<b>\$ 7,681.57</b>	<b>\$ 7,910.72</b>	<b>\$ 8,161.53</b>	<b>\$ 8,509.92</b>	<b>\$ 8,713.17</b>
<i>Increase from Prior Year</i>	<i>\$ 160.50</i>	<i>\$ 229.15</i>	<i>\$ 250.81</i>	<i>\$ 348.39</i>	<i>\$ 551.64</i>
<i>Percentage Increase from Prior Year</i>	<i>2.13%</i>	<i>2.98%</i>	<i>3.17%</i>	<i>4.27%</i>	<i>6.76%</i>
Typical Assessed Value	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
<b>Village Taxes on Average Assed Value Property</b>	<b>\$ 6,253.00</b>	<b>\$ 6,439.53</b>	<b>\$ 6,643.70</b>	<b>\$ 6,927.30</b>	<b>\$ 7,092.75</b>
<i>Increase from Prior Year</i>	<i>\$ 130.65</i>	<i>\$ 186.53</i>	<i>\$ 204.17</i>	<i>\$ 283.60</i>	<i>\$ 449.05</i>
<i>Percentage Increase from Prior Year</i>	<i>2.13%</i>	<i>2.98%</i>	<i>3.17%</i>	<i>4.27%</i>	<i>6.76%</i>

Village of Scarsdale

General Fund - Summary of Revenue and Expenses

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	%	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue Summary</b>								
Real Property Taxes	46,567,979	48,799,446	50,733,000	69.8%	50,739,186	50,739,185	50,733,000	52,582,461
Other Revenue	23,522,720	24,425,093	20,151,560	27.7%	16,099,756	21,006,102	19,546,970	19,621,970
<b>Total Operating Revenue</b>	<b>70,090,699</b>	<b>73,224,539</b>	<b>70,884,560</b>		<b>66,838,942</b>	<b>71,745,287</b>	<b>70,279,970</b>	<b>72,204,431</b>
<b>Expense Summary</b>								
Personnel Services	26,645,481	27,218,342	28,642,590	39.4%	19,959,303	26,961,130	29,066,982	29,480,638
Equipment	1,057,657	2,273,121	2,144,760	2.9%	1,353,382	2,090,258	1,937,500	285,000
Contractual/Operational Expenses	7,877,342	8,071,727	9,159,646	12.6%	5,775,025	9,581,135	9,835,703	9,867,309
Special Items	796,960	480,737	645,000	0.9%	39,673	319,547	1,105,000	1,131,000
Debt Principal	1,863,034	1,821,689	952,381	1.3%	882,380	952,381	966,106	966,106
Debt Interest	436,199	365,656	317,170	0.4%	183,746	335,173	284,027	284,027
Employee Benefits	17,863,897	19,548,113	20,731,097	28.5%	16,315,768	20,731,097	22,401,695	22,435,918
Transfers	13,767,137	14,715,298	10,141,916	13.9%	10,141,916	10,141,916	12,699,143	12,376,293
<b>Total General Fund Expenses</b>	<b>70,307,707</b>	<b>74,494,683</b>	<b>72,734,560</b>	-	<b>54,651,193</b>	<b>71,112,637</b>	<b>78,296,156</b>	<b>76,826,291</b>
<b>Excess (Deficiency) of Revenue Over Expenses</b>	<b>(217,007)</b>	<b>(1,270,144)</b>	<b>(1,850,000)</b>	-	<b>12,187,749</b>	<b>632,650</b>	<b>(8,016,186)</b>	<b>(4,621,860)</b>
Use of Fund Balance	-	-	1,850,000	2.5%	-	-	-	1,850,000
<b>Net Change in Fund Balance</b>	<b>(217,007)</b>	<b>(1,270,144)</b>	<b>(0)</b>		<b>12,187,749</b>	<b>632,650</b>	<b>(8,016,186)</b>	<b>(2,771,860)</b>

**Village of Scarsdale**  
**General Fund - Revenue Summary**  
**at 02/27/2026**

<b>Account</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Revenue</b>								
Real Property Taxes	46,567,979	48,799,446	50,733,000	69.8%	50,739,186	50,739,185	50,733,000	52,582,461
Real Property Tax Items	297,754	355,655	50,000	0.1%	121,163	230,483	100,000	100,000
Interest and Penalty on Taxes	53,033	117,741	350,000	0.5%	383,347	385,993	340,000	340,000
Sales Tax	4,888,632	4,894,505	4,650,000	6.4%	3,614,696	4,819,595	4,650,000	4,650,000
Non Property Tax Items	1,140,286	934,918	790,000	1.1%	676,472	991,585	770,000	770,000
Parking Revenue	2,034,211	2,101,958	1,840,000	2.5%	1,785,458	2,142,365	1,870,000	1,945,000
Parks and Recreation Revenue	2,509,726	2,662,239	2,997,060	4.1%	2,216,517	2,726,142	2,757,370	2,757,370
Other Departmental Income	278,973	299,249	295,000	0.4%	342,386	432,731	363,600	363,600
Intergovernmental Charges	35,221	7,969	35,000	0.0%	-	35,000	35,000	35,000
Use of Money and Property	3,335,142	3,424,505	3,220,000	4.4%	1,819,773	3,085,947	2,650,000	2,650,000
Building Department Revenue	2,262,530	1,992,892	2,264,000	3.1%	1,778,310	2,222,110	2,293,000	2,293,000
Other Licenses and Permits	15,102	11,218	10,500	0.0%	13,567	16,959	11,000	11,000
Fines and Forfeitures	675,982	903,578	666,000	0.9%	451,184	578,981	666,000	666,000
Sale of Property, Other	55,430	88,050	30,000	0.0%	87,228	109,263	30,000	30,000
Misc Local Sources	1,701,817	825,735	505,000	0.7%	421,195	526,494	400,000	400,000
Interfund Revenues	627,509	675,000	690,000	0.9%	690,000	690,000	625,000	625,000
Mortgage Tax	2,508,037	4,370,256	1,573,000	2.2%	1,511,871	1,825,866	1,800,000	1,800,000
Other State Aid	148,319	143,178	186,000	0.3%	186,589	186,589	186,000	186,000

**Village of Scarsdale**

**General Fund - Revenue Summary**

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	%	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
Federal Aid	955,015	616,448	-	0.0%	-	-	-	-
<b>Total Operating Revenue</b>	<b>70,090,699</b>	<b>73,224,539</b>	<b>70,884,560</b>		<b>66,838,942</b>	<b>71,745,287</b>	<b>70,279,970</b>	<b>72,204,431</b>
Use of Fund Balance - Net	-	-	1,850,000	2.5%	-	-	-	1,850,000
<b>Total General Fund Revenue</b>	<b>70,090,699</b>	<b>73,224,539</b>	<b>72,734,560</b>		<b>66,838,942</b>	<b>71,745,287</b>	<b>70,279,970</b>	<b>74,054,431</b>

**General Fund Revenue Summary**

Real Property Taxes	46,567,979	48,799,446	50,733,000	69.8%	50,739,186	50,739,185	50,733,000	52,582,461
Other Revenue	23,522,720	24,425,093	20,151,560	27.7%	16,099,756	21,006,102	19,546,970	19,621,970
Use of Fund Balance	-	-	1,850,000	2.5%	-	-	-	1,850,000
<b>Total General Fund Revenue</b>	<b>70,090,699</b>	<b>73,224,539</b>	<b>72,734,560</b>		<b>66,838,942</b>	<b>71,745,287</b>	<b>70,279,970</b>	<b>74,054,431</b>

**Interest Income**

Interest Earnings	2,847,626	2,854,229	2,500,000	3.4%	1,464,702	2,654,609	2,000,000	2,000,000
<b>Total Interest Revenue</b>	<b>2,847,626</b>	<b>2,854,229</b>	<b>2,500,000</b>	<b>3.4%</b>	<b>1,464,702</b>	<b>2,654,609</b>		<b>2,000,000</b>

**Village of Scarsdale**

**General Fund - Revenue Summary**

at 02/27/2026

<b>Account</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Clerk Fees</b>								
Clerks Fees Notary Fees	242	28	-	0.0%	64	82	100	100
Clerks Fees Transcripts	6,200	5,630	5,000	0.0%	5,874	7,615	5,000	5,000
Marriage Licenses	7	-	-	0.0%	2,315	2,894	-	-
<b>Total Clerk Fees</b>	<b>6,449</b>	<b>5,658</b>	<b>5,000</b>	<b>0.0%</b>	<b>8,253</b>	<b>10,591</b>	<b>5,100</b>	<b>5,100</b>
<b>Parking Detail</b>								
Parking Permits - Christie Place	414,454	440,248	420,000	0.6%	422,863	435,763	430,000	430,000
Parking Permits - Freightway	491,716	472,737	460,000	0.6%	454,339	488,069	460,000	460,000
Parking Permits - Open Lots	157,258	178,772	160,000	0.2%	166,281	166,791	140,000	140,000
<b>Subtotal - Parking Permits</b>	<b>1,063,428</b>	<b>1,091,757</b>	<b>1,040,000</b>	<b>0.9%</b>	<b>1,043,484</b>	<b>1,090,624</b>	<b>1,030,000</b>	<b>1,030,000</b>
Pkg Meter Fees - Street	789,163	816,127	650,000	0.9%	595,433	841,000	650,000	725,000
GDC Christie Place	-	-	-	0.0%	-	-	-	-
Valet Parking	181,620	194,074	150,000	0.2%	146,541	210,741	190,000	190,000
<b>Total Parking Revenue</b>	<b>2,034,211</b>	<b>2,101,958</b>	<b>1,840,000</b>	<b>3.4%</b>	<b>1,785,458</b>	<b>2,142,365</b>	<b>1,870,000</b>	<b>1,945,000</b>
<b>Recreation Revenue Detail</b>								
Rec Fees Tennis	479,008	541,374	665,000	0.9%	233,052	572,750	575,000	575,000
Rec Fees Day Camp	821,689	1,031,586	1,022,230	1.4%	1,069,311	1,063,191	1,100,000	1,100,000

**Village of Scarsdale**

**General Fund - Revenue Summary**

at 02/27/2026

<b>Account</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
Rec Fees Special Events	15,110	15,725	24,000	0.0%	16,695	18,975	19,000	19,000
Rec Fees Platform Tennis	15,043	7,063	-	0.0%	50	71	-	-
Rec Fees Athletics	568,804	534,918	625,530	0.9%	397,501	536,060	552,970	552,970
Teen Travel Camp	218,700	186,569	374,000	0.5%	187,691	187,690	195,000	195,000
Rec Fees Nature Center	156,572	138,248	157,500	0.2%	132,914	176,231	179,000	179,000
Rec Fees ISO Field Usage	98,771	108,440	85,000	0.1%	123,985	90,000	90,000	90,000
Rec Fees Seniors	7,532	10,101	13,000	0.0%	5,270	9,645	9,800	9,800
Rec Fees Pickleball	87,928	60,386	-	0.0%	30,605	38,474	-	-
Rec Fees Other Programs	38,169	25,329	29,800	0.0%	18,502	31,880	32,000	32,000
<b>Total Recreation Revenue</b>	<b>2,507,326</b>	<b>2,659,739</b>	<b>2,996,060</b>	<b>4.1%</b>	<b>2,215,577</b>	<b>2,724,967</b>	<b>2,752,770</b>	<b>2,752,770</b>
<b>Building Department Revenue Detail</b>								
Building Permits	1,748,724	1,437,510	1,550,000	2.1%	1,251,702	1,564,627	1,600,000	1,600,000
Plumbing Permits	104,300	88,825	100,000	0.1%	88,025	110,031	100,000	100,000
Blasting Permits	250	286	-	0.0%	3,110	3,110	-	-
Oil Burner Permits	11,500	12,150	9,000	0.0%	12,950	16,188	8,000	8,000
Electrical Permits	53,850	45,450	85,000	0.1%	66,254	82,818	90,000	90,000
<b>Total Building Dept Revenue</b>	<b>1,918,624</b>	<b>1,584,221</b>	<b>1,744,000</b>	<b>2.4%</b>	<b>1,422,041</b>	<b>1,776,773</b>	<b>1,798,000</b>	<b>1,798,000</b>

Village of Scarsdale

General Fund - Revenue Summary

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	%	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Engineering Department Revenue Detail</b>								
StmwtrMgt/ErosCtl Permits	102,500	101,400	125,000	0.2%	80,800	101,000	100,000	100,000
Street Opening Permits	33,300	86,560	100,000	0.1%	15,850	19,813	75,000	75,000
Special Highway Permits	9,200	19,773	15,000	0.0%	7,200	9,000	10,000	10,000
Tree Removal Permit	12,240	21,825	50,000	0.1%	25,600	32,000	60,000	60,000
<b>Total Engineering Dept Revenue</b>	<b>157,240</b>	<b>229,558</b>	<b>290,000</b>	<b>0.4%</b>	<b>129,450</b>	<b>161,813</b>	<b>245,000</b>	<b>245,000</b>
<b>Police Department Revenue Detail</b>								
Police Department Fees	12,347	6,684	20,000	0.0%	4,081	5,101	10,000	10,000
Alarm User Permits	186,667	179,113	230,000	0.3%	226,820	283,524	250,000	250,000
Police O/T Reimb	1,437,447	364,591	300,000	0.4%	184,454	230,568	300,000	300,000
<b>Total Police Dept Revenue</b>	<b>1,636,461</b>	<b>550,387</b>	<b>550,000</b>	<b>0.8%</b>	<b>415,355</b>	<b>519,193</b>	<b>560,000</b>	<b>560,000</b>
<b>Public Works Department Revenue Detail</b>								
Safety Inspect Fees COs	109,651	106,879	90,000	0.1%	111,526	139,408	100,000	100,000
Public Works Fees	19,850	26,900	15,000	0.0%	18,800	23,500	25,000	25,000
Disposal Site Fees	33,585	20,585	40,000	0.1%	15,123	18,904	20,000	20,000
Snow Removal Chgs Govts	35,221	7,969	35,000	0.0%	-	35,000	35,000	35,000
<b>Total DPW Dept Revenue</b>	<b>198,308</b>	<b>162,333</b>	<b>180,000</b>	<b>0.2%</b>	<b>145,449</b>	<b>216,811</b>	<b>180,000</b>	<b>180,000</b>

**Village of Scarsdale**

**General Fund - Revenue Summary**

at 02/27/2026

<b>Account</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Planning</b>								
Zoning, Appeals Bd Fees	22,182	34,105	35,000	0.0%	21,200	30,974	30,000	30,000
Planning Board Fees	16,986	39,650	40,000	0.1%	62,250	77,813	100,000	100,000
Land Use Notification	25,600	39,817	20,000	0.0%	25,905	32,381	38,500	38,500
Bd Arch Review Fees	16,185	12,520	15,000	0.0%	13,305	16,631	15,000	15,000
<b>Total Planning Revenue</b>	<b>80,953</b>	<b>126,092</b>	<b>110,000</b>	<b>0.2%</b>	<b>122,660</b>	<b>157,799</b>	<b>183,500</b>	<b>183,500</b>

**Village of Scarsdale**

**General Fund - Account Detail**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Revenue</b>									
1001-0	Real Property Taxes	46,567,979	48,799,446	50,733,000	69.8%	50,739,186	50,739,185	50,733,000	52,582,461
1028-0	Special Assessments	30,055	-	-	0.0%	-	-	-	-
1050-0	Reserve for Delinq Tax	155,326	223,773	50,000	0.1%	121,163	230,483	100,000	100,000
1081-0	Payments in Lieu of Taxes	112,374	131,882	-	0.0%	-	-	-	-
1090-0	Int/Pen on Taxes - Village	120,856	117,741	100,000	0.1%	115,993	115,993	100,000	100,000
1090-1	Int/Pen on Taxes - Town	(67,824)	(0)	250,000	0.3%	267,354	270,000	240,000	240,000
1110-0	Sales Tax Distribution	4,888,632	4,894,505	4,650,000	6.4%	3,614,696	4,819,595	4,650,000	4,650,000
1130-01	Public Utility Tax Elec	479,105	550,471	400,000	0.5%	422,533	528,167	400,000	400,000
1130-03	Public Utility Tax Phone	14,228	33,127	15,000	0.0%	26,074	32,593	20,000	20,000
1170-0	Cable TV Franchise Fees	646,953	351,320	375,000	0.5%	227,865	430,826	350,000	350,000
1255-02	Clerks Fees Notary Fees	242	28	-	0.0%	64	82	100	100
1255-03	Clerks Fees Transcripts	6,200	5,630	5,000	0.0%	5,874	7,615	5,000	5,000
1520-0	Police Department Fees	12,347	6,684	20,000	0.0%	4,081	5,101	10,000	10,000
1540-0	Fire Department Fees	16,145	6,451	15,000	0.0%	64,258	80,322	20,000	20,000
1560-0	Safety Inspect Fees COs	109,651	106,879	90,000	0.1%	111,526	139,408	100,000	100,000
1710-0	Public Works Fees	19,850	26,900	15,000	0.0%	18,800	23,500	25,000	25,000
1720-01	Parking Permits - Christie Place	414,454	440,248	420,000	0.6%	422,863	435,763	430,000	430,000
1720-02	Parking Permits - Freightway	491,716	472,737	460,000	0.6%	454,339	488,069	460,000	460,000

**Village of Scarsdale**

**General Fund - Account Detail**

**at 02/27/2026**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
1720-03	Parking Permits - Open Lots	157,258	178,772	160,000	0.2%	166,281	166,791	140,000	140,000
1740-01	Pkg Meter Fees - Street	789,163	816,127	650,000	0.9%	595,433	841,000	650,000	725,000
1740-05	Valet Parking	181,620	194,074	150,000	0.2%	146,541	210,741	190,000	190,000
2001-01	Rec Fees Tennis	479,008	541,374	665,000	0.9%	233,052	572,750	575,000	575,000
2001-02	Rec Fees Day Camp	821,689	1,031,586	1,022,230	1.4%	1,069,311	1,063,191	1,100,000	1,100,000
2001-03	Rec Fees Special Events	15,110	15,725	24,000	0.0%	16,695	18,975	19,000	19,000
2001-04	Rec Fees Cultural Arts	-	-	-	0.0%	-	-	3,600	3,600
2001-05	Rec Fees Platform Tennis	15,043	7,063	-	0.0%	50	71	-	-
2001-06	Rec Fees Athletics	568,804	534,918	625,530	0.9%	397,501	536,060	552,970	552,970
2001-08	Teen Travel Camp	218,700	186,569	374,000	0.5%	187,691	187,690	195,000	195,000
2001-09	Rec Fees Nature Center	156,572	138,248	157,500	0.2%	132,914	176,231	179,000	179,000
2001-10	Rec Fees ISO Field Usage	98,771	108,440	85,000	0.1%	123,985	90,000	90,000	90,000
2001-11	Rec Fees Seniors	7,532	10,101	13,000	0.0%	5,270	9,645	9,800	9,800
2001-13	Rec Fees Pickleball	87,928	60,386	-	0.0%	30,605	38,474	-	-
2009-0	Banner Application	2,400	2,500	1,000	0.0%	940	1,175	1,000	1,000
2001-12	Rec Fees Other Programs	38,169	25,329	29,800	0.0%	18,502	31,880	32,000	32,000
2110-0	Zoning, Appeals Bd Fees	22,182	34,105	35,000	0.0%	21,200	30,974	30,000	30,000
2115-0	Planning Board Fees	16,986	39,650	40,000	0.1%	62,250	77,813	100,000	100,000
2130-0	Disposal Site Fees	33,585	20,585	40,000	0.1%	15,123	18,904	20,000	20,000

**Village of Scarsdale**

**General Fund - Account Detail**

**at 02/27/2026**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
2188-0	Land Use Notification	25,600	39,817	20,000	0.0%	25,905	32,381	38,500	38,500
2189-0	Bd Arch Review Fees	16,185	12,520	15,000	0.0%	13,305	16,631	15,000	15,000
2148-0	Penalties on Arrears	2,658	1,020	1,000	0.0%	6	7	1,000	1,000
2302-01	Snow Removal Chgs Govts	35,221	7,969	35,000	0.0%	-	35,000	35,000	35,000
2401-0	Interest Earnings	2,847,626	2,854,229	2,500,000	3.4%	1,464,702	2,654,609	2,000,000	2,000,000
2401-11	Int Earnings Bond Proceed	-	-	-	0.0%	-	-	-	-
2410-0	Rental of Real Property	142,512	259,445	670,000	0.9%	305,071	381,338	600,000	600,000
2410-1	Rental - 307 Mamk Rd Prop	(0)	(0)	50,000	0.1%	50,000	50,000	50,000	50,000
2450-01	GASB 87 - Lease Payments	345,003	310,831	-	0.0%	-	-	-	-
2501-01	Occupational Lic Plumber	-	-	-	0.0%	135	169	-	-
2501-04	Occupational Lic Peddler	3,870	2,715	2,000	0.0%	2,100	2,625	2,000	2,000
2501-05	Occupational Lic Taxi	4,215	875	500	0.0%	3,415	4,269	1,500	1,500
2544-0	Dog Licenses	7,010	7,628	8,000	0.0%	5,602	7,003	7,500	7,500
2545-0	Marriage Licenses	-	-	-	0.0%	-	-	-	-
2545-1	Marriage Licenses	7	-	-	0.0%	2,315	2,894	-	-
2555-0	Building Permits	1,748,724	1,437,510	1,550,000	2.1%	1,251,702	1,564,627	1,600,000	1,600,000
2555-01	Stormwater Permits	102,500	101,400	125,000	0.2%	80,800	101,000	100,000	100,000
2560-0	Street Opening Permits	33,300	86,560	100,000	0.1%	15,850	19,813	75,000	75,000
2565-0	Plumbing Permits	104,300	88,825	100,000	0.1%	88,025	110,031	100,000	100,000

**Village of Scarsdale**

**General Fund - Account Detail**

**at 02/27/2026**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
2590-0	Alarm User Permits	186,667	179,113	230,000	0.3%	226,820	283,524	250,000	250,000
2590-01	Blasting Permits	250	286	-	0.0%	3,110	3,110	-	-
2590-02	Oil Burner Permits	11,500	12,150	9,000	0.0%	12,950	16,188	8,000	8,000
2590-03	Special Highway Permits	9,200	19,773	15,000	0.0%	7,200	9,000	10,000	10,000
2590-04	Tree Removal Permit	12,240	21,825	50,000	0.1%	25,600	32,000	60,000	60,000
2590-05	Electrical Permits	53,850	45,450	85,000	0.1%	66,254	82,818	90,000	90,000
2610-0	Fines Justice Court	650,891	884,161	650,000	0.9%	451,179	563,973	650,000	650,000
2610-02	False Alarm Fines	22,433	18,396	15,000	0.0%	-	15,000	15,000	15,000
2651-02	Sale Recycle Alum	11,558	8,964	10,000	0.0%	3,771	4,714	10,000	10,000
2655-0	Minor Sales	14,072	5,147	20,000	0.0%	18,119	22,649	20,000	20,000
2665-0	Sale Equipt Truck & Cars	16,315	59,765	-	0.0%	61,880	77,350	-	-
2680-0	Worker's Comp Ins Recovry	-	-	-	0.0%	-	354	-	-
2680-01	Other Insurance Recoveries	10,757	14,174	-	0.0%	101	-	-	-
2690-0	Reimb Damage to Village Prop	2,728	-	-	0.0%	3,357	4,196	-	-
2701-01	Refund Prior Yr Appr Exp	310	-	-	0.0%	-	-	-	-
2770-0	Other Unclassified	62,996	460,395	200,000	0.3%	153,457	191,821	80,000	80,000
2770-01	Health Insurance-Reimb	-	-	-	0.0%	3,800	4,750	-	-
2770-02	Health Ins-Retiree/Cobra	112,914	-	-	0.0%	59,844	74,805	-	-
2798-0	Police O/T Reimb	1,437,447	364,591	300,000	0.4%	184,454	230,568	300,000	300,000

**Village of Scarsdale**

**General Fund - Account Detail**

**at 02/27/2026**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
2799-0	Fire O/T Reimb	88,150	750	5,000	0.0%	19,640	24,550	20,000	20,000
2801-03	Interfund Rev Water	500,000	500,000	500,000	0.7%	500,000	500,000	500,000	500,000
3001-0	St Aid Rev Sharing Vill	138,178	138,178	138,000	0.2%	(138,178)	138,178	138,000	138,000
3001-1	St Aid Rev Sharing Town	-	-	48,000	0.1%	324,767	48,411	48,000	48,000
3005-0	St Aid Mortgage Tax Vill	962,361	910,432	784,000	1.1%	612,006	892,933	900,000	900,000
3005-1	St Aid Mortgage Tax Town	0	0	784,000	1.1%	892,933	892,933	900,000	900,000
3089-0	St Aid Other	-	71,180	-	0.0%	22,166	25,000	-	-
3089-3	St Aid LISWC-C/Enfor-Grnt	8,734	10,840	5,000	0.0%	14,765	15,000	-	-
3389-1	St Aid CrmnlJustice Grant	6,987	30,000	-	0.0%	(30,000)	-	-	-
3785-0	Disaster Assist State	1,596	-	-	0.0%	-	-	-	-
3820-0	St Aid Youth Programs	10,141	5,000	-	0.0%	-	-	-	-
4089-0	Federal Aid, Other	835,663	519,167	-	0.0%	-	-	-	-
4785-0	Federal Aid, Disaster	119,352	97,281	-	0.0%	-	-	-	-
2838-08	Trans From Agency Fund	127,509	175,000	190,000	0.3%	190,000	190,000	125,000	125,000
5031-11	Transfer in Town	1,528,358	3,347,805	-	0.0%	-	-	-	-
9999	Surplus Used	-	-	1,850,000	2.5%	-	-	-	1,850,000
	<b>Total Revenue</b>	<b>70,090,699</b>	<b>73,224,539</b>	<b>72,734,560</b>	<b>100%</b>	<b>66,838,942</b>	<b>71,745,287</b>	<b>70,279,970</b>	<b>74,054,431</b>

**Village of Scarsdale**  
**General Fund - Expenses by Function**  
**at 02/27/2026**

<b>Account</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>%</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Expenses</b>								
<b>Departments</b>								
Village Court	528,617	540,382	486,335	0.7%	358,033	453,647	575,528	575,528
Village Manager	733,732	915,968	1,021,795	1.4%	689,584	968,067	1,003,774	1,003,774
Treasurer	800,161	827,678	807,023	1.1%	427,868	660,173	858,009	858,009
Assessor	506,103	538,864	624,829	0.9%	381,380	554,218	638,199	638,199
Village Clerk	234,491	214,568	281,626	0.4%	200,753	252,651	269,409	269,409
Village Attorney	707,380	591,796	735,520	1.0%	289,098	700,562	810,000	810,000
Human Resources	358,820	320,924	430,379	0.6%	263,008	348,108	471,594	471,594
Public Works	8,972,798	9,804,575	11,029,270	15.2%	7,782,205	11,471,943	11,128,187	10,058,187
Information Technology	1,101,925	1,975,466	1,256,160	1.7%	612,711	1,664,100	1,252,775	1,252,775
Police	8,580,528	8,501,212	8,990,873	12.4%	6,083,949	8,300,926	9,298,545	9,016,045
Fire	7,184,474	7,395,354	7,428,172	10.2%	4,925,889	6,889,796	7,524,379	7,866,036
Building and Safety Inspections	831,853	815,612	872,598	1.2%	624,054	786,898	890,179	890,179
Parks and Recreation	3,844,845	3,806,872	4,561,812	6.3%	3,129,324	4,171,841	4,581,326	4,383,325
Planning	188,649	313,105	269,601	0.4%	182,116	254,108	277,647	277,647
<b>Total Department Expenses</b>	<b>34,574,377</b>	<b>36,562,377</b>	<b>38,795,992</b>	<b>53.3%</b>	<b>25,949,972</b>	<b>37,477,038</b>	<b>39,579,550</b>	<b>38,370,706</b>
<b>Non Departmental Items</b>								
Human Services	449,305	403,012	491,004	0.7%	532,952	533,883	526,135	527,741

Village of Scarsdale

General Fund - Expenses by Function

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	%	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
Employee Benefits	17,868,229	19,548,113	20,746,097	28.5%	16,315,768	20,731,097	22,431,695	22,465,918
Debt	2,299,233	2,187,345	1,269,551	1.7%	1,066,126	1,287,554	1,250,133	1,250,133
Other Expenses	552,465	597,801	645,000	0.9%	604,785	621,602	704,500	704,500
Fund Level Expenses	796,960	480,737	645,000	0.9%	39,673	319,547	1,105,000	1,131,000
Transfers	13,767,137	14,715,298	10,141,916	13.9%	10,141,916	10,141,916	12,699,143	12,376,293
<b>Total Non Departmental Exp</b>	<b>35,733,330</b>	<b>37,932,306</b>	<b>33,938,568</b>	<b>46.7%</b>	<b>28,701,221</b>	<b>33,635,598</b>	<b>38,716,606</b>	<b>38,455,585</b>
<b>Total General Fund Expenses</b>	<b>70,307,707</b>	<b>74,494,683</b>	<b>72,734,560</b>		<b>54,651,193</b>	<b>71,112,637</b>	<b>78,296,156</b>	<b>76,826,291</b>

General Fund Expense Summary

Personnel Services	26,645,481	27,218,342	28,642,590	39.4%	19,959,303	26,961,130	29,066,982	29,480,638
Equipment	1,057,657	2,273,121	2,144,760	2.9%	1,353,382	2,090,258	1,937,500	285,000
Contractual/Operational Expenses	7,877,342	8,071,727	9,159,646	12.6%	5,775,025	9,581,135	9,835,703	9,867,309
Special Items	796,960	480,737	645,000	0.9%	39,673	319,547	1,105,000	1,131,000
Debt Principal	1,863,034	1,821,689	952,381	1.3%	882,380	952,381	966,106	966,106
Debt Interest	436,199	365,656	317,170	0.4%	183,746	335,173	284,027	284,027
Employee Benefits	17,863,897	19,548,113	20,731,097	28.5%	16,315,768	20,731,097	22,401,695	22,435,918
Transfers	13,767,137	14,715,298	10,141,916	13.9%	10,141,916	10,141,916	12,699,143	12,376,293
<b>Total General Fund Expenses</b>	<b>70,307,707</b>	<b>74,494,683</b>	<b>72,734,560</b>		<b>54,651,193</b>	<b>71,112,637</b>	<b>78,296,156</b>	<b>76,826,291</b>

**Village of Scarsdale**  
**General Fund - Fund Balance**  
**at 02/27/2026**

<b>Account</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Fund Balance - Beginning Balance</b>	<b>15,732,387</b>	<b>19,821,491</b>	<b>24,269,091</b>	<b>31,830,960</b>	<b>31,613,953</b>	<b>30,343,809</b>	<b>30,976,459</b>	<b>30,976,459</b>
<b>Add: Revenue</b>	<i>57,475,967</i>	<i>63,267,145</i>	<i>69,153,409</i>	<i>70,090,699</i>	<i>73,224,539</i>	<i>71,745,287</i>	<i>70,279,970</i>	<i>72,204,431</i>
<b>Less: Expenditures</b>	<i>53,386,862</i>	<i>58,819,545</i>	<i>61,591,540</i>	<i>70,307,707</i>	<i>74,494,683</i>	<i>71,112,637</i>	<i>78,296,156</i>	<i>76,826,291</i>
<b>Ending Fund Balance</b>	<b>19,821,491</b>	<b>24,269,091</b>	<b>31,830,960</b>	<b>31,613,953</b>	<b>30,343,809</b>	<b>30,976,459</b>	<b>22,960,272</b>	<b>26,354,598</b>
<b>Unassigned Fund Balance</b>	<b>11,180,194</b>	<b>18,326,509</b>	<b>17,320,963</b>	<b>15,133,552</b>	<b>18,486,113</b>	<b>18,869,584</b>	<b>15,993,272</b>	<b>11,537,098</b>

**Village of Scarsdale**  
**General Fund - Fund Balance**  
**at 02/27/2026**

<b>Account</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Non Spendable Fund Balance</b>								
Prepaid Expenditures	676,805	6,398	849,013	1,025,507	892,492	900,000	900,000	900,000
<b>Total Non Spendable</b>	<b>676,805</b>	<b>6,398</b>	<b>849,013</b>	<b>1,025,507</b>	<b>892,492</b>	<b>900,000</b>	<b>900,000</b>	<b>900,000</b>
<b>Restricted Fund Balance</b>								
<b>Total Restricted Fund Balance</b>	<b>98,885</b>	<b>99,143</b>	<b>98,070</b>	-	-	-	-	-
<b>Assigned Fund Balance</b>								
Encumbrances	365,899	474,333	893,206	2,157,794	1,408,329	1,250,000	1,250,000	1,250,000
Subsequent Years Expenditures	2,580,000	1,600,000	4,425,000	2,761,000	1,850,000	1,850,000	-	1,850,000
Contractual Obligations	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Capital Projects	4,182,708	2,625,708	7,107,708	9,499,100	6,239,875	6,239,875	3,350,000	9,350,500
Retirement Obligations	452,000	452,000	452,000	452,000	452,000	452,000	452,000	452,000
Post Employment Benefit Obligations	100,000	100,000	100,000	-	-	-	-	-
Reserve for Future Tax Increases	-	-	-	-	430,000	430,000	430,000	430,000
Reserve for Operating Contingency	-	-	-	-	-	400,000	-	-
Cable TV Equipment								
Town Fund								
Library								
Sewer								
<b>Total Assigned Fund Balance</b>	<b>8,265,607</b>	<b>5,837,041</b>	<b>13,562,914</b>	<b>15,454,894</b>	<b>10,965,204</b>	<b>11,206,875</b>	<b>6,067,000</b>	<b>13,917,500</b>

**Village of Scarsdale**  
**General Fund - Fund Balance**  
**at 02/27/2026**

<b>Account</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Unassigned Fund Balance</b>	<b>10,780,194</b>	<b>18,326,509</b>	<b>17,320,963</b>	<b>15,133,552</b>	<b>18,486,113</b>	<b>18,869,584</b>	<b>15,993,272</b>	<b>11,537,098</b>
<b>Total Fund Balance</b>	<b>19,821,491</b>	<b>24,269,091</b>	<b>31,830,960</b>	<b>31,613,953</b>	<b>30,343,809</b>	<b>30,976,459</b>	<b>22,960,272</b>	<b>26,354,598</b>
<b>Detail of Assigned Fund Balance for Capital Projects</b>								
Cayuga Pond Drainage	252,708	252,708	252,708	-	-	-	-	-
Hutchinson River Drainage	450,000	450,000	450,000	450,000	-	-	-	-
Library Debt	100,000	-	-	-	-	-	-	-
Village Hall HVAC	55,000	55,000	55,000	-	-	-	-	-
Heathcote Road Bridge	1,000,000	1,000,000	1,000,000	-	-	-	-	-
Girl Scout House	100,000	100,000	100,000	100,000	-	-	-	-
Assigned for Catch Up Paving	-	-	5,250,000	3,500,000	-	-	-	-
Assignment of Fund Balance for Stormwater Improvements	-	-	-	3,000,000	-	-	-	-
Allocation to Non Recurring Capital Projects	-	-	-	2,449,100	2,889,875	2,889,875	-	6,000,500
General Fund Projects	-	-	-	-	3,350,000	3,350,000	3,350,000	3,350,000
COVID 19 Reserve	2,225,000	768,000	-	-	-	-	-	-
<b>Total Assigned Fund Balance for Capital Projects</b>	<b>4,182,708</b>	<b>2,625,708</b>	<b>7,107,708</b>	<b>9,499,100</b>	<b>6,239,875</b>	<b>6,239,875</b>	<b>3,350,000</b>	<b>9,350,500</b>

**Village of Scarsdale**

**General Fund - Account Detail**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent of Fund Expenses</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Village Court - Summary by Expenditure Group</b>									
	Personnel	442,859	428,036	428,335	0.6%	316,117	395,147	458,528	458,528
	Equipment	-	-	-	0.0%	-	-	-	-
	Contractual	85,759	112,346	58,000	0.1%	41,916	58,500	117,000	117,000
	<b>Total Village Court</b>	<b>528,617</b>	<b>540,382</b>	<b>486,335</b>	<b>0.7%</b>	<b>358,033</b>	<b>453,647</b>	<b>575,528</b>	<b>575,528</b>
<b>Village Court - Summary by Division Code</b>									
	Administration	528,617	540,382	486,335	0.7%	357,735	453,274	575,528	575,528
	Justice	-	-	-	0.0%	298	373	-	-
	<b>Total Village Court</b>	<b>528,617</b>	<b>540,382</b>	<b>486,335</b>	<b>0.7%</b>	<b>358,033</b>	<b>453,647</b>	<b>575,528</b>	<b>575,528</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Village Court - Detail by Line Item - A-1110</b>									
<b>Administration</b>									
ADMIN-ADMIN-100 1	Personal Services	333,737	325,560	338,235		244,036	305,044	344,128	344,128
ADMIN-ADMIN-100 12	Personal Services O/T	44,552	50,773	45,100		30,885	38,606	49,400	49,400
ADMIN-ADMIN-100 13	Personal Services P/T	64,570	51,703	45,000		40,899	51,123	65,000	65,000
	<b>Personnel Total</b>	<b>442,859</b>	<b>428,036</b>	<b>428,335</b>	<b>0.6%</b>	<b>315,819</b>	<b>394,774</b>	<b>458,528</b>	<b>458,528</b>
ADMIN-ADMIN-400 412	Office Supplies	4,502	3,443	4,500		2,872	4,500	6,000	6,000
ADMIN-ADMIN-400 425	Books & Periodicals	712	420	1,500		145	1,500	2,500	2,500
ADMIN-ADMIN-400 469	Printing & Forms	1,815	676	1,000		-	1,000	1,000	1,000
ADMIN-ADMIN-400 496	Professional Development	738	224	1,000		1,103	1,500	1,000	1,000
ADMIN-ADMIN-400 499	Contractual Expense	77,991	107,583	50,000		37,795	50,000	106,500	106,500
	<b>Contractual Expense</b>	<b>85,759</b>	<b>112,346</b>	<b>58,000</b>	<b>0.1%</b>	<b>41,916</b>	<b>58,500</b>	<b>117,000</b>	<b>117,000</b>
	<b>Total Village Court - Administration</b>	<b>528,617</b>	<b>540,382</b>	<b>486,335</b>	<b>0.7%</b>	<b>357,735</b>	<b>453,274</b>	<b>575,528</b>	<b>575,528</b>
<b>Justice</b>									
ADMIN-JUDIC-100 1	Personal Services	-	-	-		58	73	-	-
ADMIN-JUDIC-100 13	Personal Services P/T	-	-	-		240	300	-	-
	<b>Personnel Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>298</b>	<b>373</b>	<b>-</b>	<b>-</b>
ADMIN-JUDIC-200 20	Equipment	-	-	-		-	-	-	-
	<b>Equipment Total</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
ADMIN-JUDIC-400 412	Office Supplies	-	-	-		-	-	-	-
ADMIN-JUDIC-400 469	Printing & Forms	-	-	-		-	-	-	-
ADMIN-JUDIC-400 496	Professional Development	-	-	-		-	-	-	-
ADMIN-JUDIC-400 499	Contractual Expense	-	-	-		-	-	-	-
	<b>Contractual Expense</b>	-	-	-	<b>0.0%</b>	-	-	-	-
	<b>Total Village Court - Justice</b>	-	-	-	<b>0.0%</b>	<b>298</b>	<b>373</b>	-	-
	<b>Total Municipal Court</b>	<b>528,617</b>	<b>540,382</b>	<b>486,335</b>	<b>0.7%</b>	<b>358,033</b>	<b>453,647</b>	<b>575,528</b>	<b>575,528</b>

**Village of Scarsdale**

**General Fund - Account Detail**

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Village Manager - Summary by Expenditure Group</b>									
	Personnel	535,199	719,169	717,298	1.0%	514,138	684,603	706,761	706,761
	Equipment	6,172	-	15,000	0.0%	-	15,000	8,000	8,000
	Contractual	192,362	196,799	289,497	0.4%	175,445	268,464	289,013	289,013
	<b>Total Village Manager</b>	<b>733,732</b>	<b>915,968</b>	<b>1,021,795</b>	<b>1.4%</b>	<b>689,584</b>	<b>968,067</b>	<b>1,003,774</b>	<b>1,003,774</b>
<b>Village Manager - Summary by Division Code</b>									
	Administration	565,307	779,979	860,355	1.2%	576,560	853,151	825,134	825,134
	Parking	168,425	135,989	161,440	0.2%	113,023	114,917	178,640	178,640
	<b>Total Village Manager</b>	<b>733,732</b>	<b>915,968</b>	<b>1,021,795</b>	<b>1.4%</b>	<b>689,584</b>	<b>968,067</b>	<b>1,003,774</b>	<b>1,003,774</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Village Manager - Detail by Line Item - A-1230</b>									
<b>Administration</b>									
ADMIN-ADMIN-100 1	Personal Services	504,098	684,741	689,858		489,446	652,800	676,220	676,220
ADMIN-ADMIN-100 12	Personal Services OT	2,041	532	3,000		-	700	6,102	2,000
ADMIN-ADMIN-100 13	Personal Services PT	4,620	9,456	-		5,832	7,528	-	4,102
	<b>Personnel Total</b>	<b>510,759</b>	<b>694,729</b>	<b>692,858</b>	<b>1.0%</b>	<b>495,278</b>	<b>661,028</b>	<b>682,321</b>	<b>682,321</b>
ADMIN-ADMIN-200 20	Equipment	6,172	-	15,000		-	15,000	8,000	8,000
	<b>Personnel Total</b>	<b>6,172</b>	<b>-</b>	<b>15,000</b>	<b>0.0%</b>	<b>-</b>	<b>15,000</b>	<b>8,000</b>	<b>8,000</b>
ADMIN-ADMIN-400 412	Office Supplies	8,931	4,001	5,500		3,121	5,500	5,500	5,500
ADMIN-ADMIN-400 435	Prof Business Exp	-	-	-		523	523	120	120
ADMIN-ADMIN-400 454	Travel	551	4	5,150		2,914	5,500	4,650	4,650
ADMIN-ADMIN-400 458	Supplemental Services	5,003	10,686	10,000		-	10,000	10,000	10,000
ADMIN-ADMIN-400 480	Dues and Subscriptions	3,727	3,864	8,535		6,407	6,600	6,610	6,610
ADMIN-ADMIN-400 485	Postage	8	-	1,500		163	2,000	2,500	2,500
ADMIN-ADMIN-400 496	Professional Development	4,540	16,942	9,050		3,842	7,000	9,145	9,145
ADMIN-ADMIN-400 499	Contractual Expense	25,616	49,753	112,762		64,313	140,000	96,288	96,288
	<b>Contractual Expense</b>	<b>48,377</b>	<b>85,250</b>	<b>152,497</b>	<b>0.2%</b>	<b>81,282</b>	<b>177,123</b>	<b>134,813</b>	<b>134,813</b>
<b>Total Administration</b>		<b>565,307</b>	<b>779,979</b>	<b>860,355</b>	<b>1.2%</b>	<b>576,560</b>	<b>853,151</b>	<b>825,134</b>	<b>825,134</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Parking Facilities</b>									
PRKG-FACIL-400 411	Fuel, Light & Power	45,563	51,143	40,000		32,934	27,297	52,000	52,000
PRKG-FACIL-400 461	Maintenance/Repair	57,997	16,042	45,000		20,520	20,520	40,000	40,000
PRKG-FACIL-400 499	Contractual Expense	11,321	22,459	12,000		16,613	15,442	20,000	20,000
	<b>Contractual Expense</b>	<b>114,881</b>	<b>89,644</b>	<b>97,000</b>	<b>0.1%</b>	<b>70,066</b>	<b>63,259</b>	<b>112,000</b>	<b>112,000</b>
<b>Total Parking Facilities</b>		<b>114,881</b>	<b>89,644</b>	<b>97,000</b>	<b>0.1%</b>	<b>70,066</b>	<b>63,259</b>	<b>112,000</b>	<b>112,000</b>
<b>Parking Metered</b>									
PRKG-MTRP-100 13	Personal Services P/T	24,440	24,440	24,440		18,860	23,575	24,440	24,440
	<b>Personnel Total</b>	<b>24,440</b>	<b>24,440</b>	<b>24,440</b>	<b>0.0%</b>	<b>18,860</b>	<b>23,575</b>	<b>24,440</b>	<b>24,440</b>
PRKG-MTRP-400 422	Meter & Parking Maint	8,283	214	-		755	2,185	2,200	2,200
PRKG-MTRP-400 499	Contractual Expense	20,821	21,691	40,000		23,267	25,898	40,000	40,000
	<b>Contractual Expense</b>	<b>29,104</b>	<b>21,905</b>	<b>40,000</b>	<b>0.1%</b>	<b>24,097</b>	<b>28,083</b>	<b>42,200</b>	<b>42,200</b>
<b>Total Parking Metered</b>		<b>53,544</b>	<b>46,345</b>	<b>64,440</b>	<b>0.1%</b>	<b>42,957</b>	<b>51,658</b>	<b>66,640</b>	<b>66,640</b>
<b>Total Parking</b>		<b>168,425</b>	<b>135,989</b>	<b>161,440</b>	<b>0.2%</b>	<b>113,023</b>	<b>114,917</b>	<b>178,640</b>	<b>178,640</b>
<b>Total Village Manager</b>		<b>733,732</b>	<b>915,968</b>	<b>1,021,795</b>	<b>1.4%</b>	<b>689,584</b>	<b>968,067</b>	<b>1,003,774</b>	<b>1,003,774</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Treasurer - Summary by Expenditure Group</b>									
	Personnel	624,524	650,695	655,523	0.9%	416,274	520,342	705,789	705,789
	Equipment	55,329	56,483	-	0.0%	-	-	-	-
	Contractual	120,308	120,500	151,500	0.2%	11,594	139,831	152,220	152,220
	<b>Total Treasurer</b>	<b>800,161</b>	<b>827,678</b>	<b>807,023</b>	<b>1.1%</b>	<b>427,868</b>	<b>660,173</b>	<b>858,009</b>	<b>858,009</b>
 <b>Treasurer - Summary by Division Code</b>									
	Accounts Payable	-	-	-	0.0%	1,051	1,000	1,000	1,000
	Administration	565,844	582,042	563,129	0.8%	245,981	422,187	578,865	578,865
	Payroll	84,881	87,061	87,781	0.1%	66,256	83,340	92,460	92,460
	Tax	68,926	62,796	71,786	0.1%	47,895	64,770	90,043	90,043
	Water	80,510	95,779	84,326	0.1%	66,685	88,877	95,641	95,641
	<b>Total Treasurer</b>	<b>800,161</b>	<b>827,678</b>	<b>807,023</b>	<b>1.1%</b>	<b>427,868</b>	<b>660,173</b>	<b>858,009</b>	<b>858,009</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Treasurer - Detail by Line Item - A-1325</b>									
<b>Administration</b>									
ADMIN-ADMIN-100 1	Personal Services	391,814	399,404	402,629		228,351	285,438	420,615	420,615
ADMIN-ADMIN-100 13	Personal Services P/T	12,025	22,563	25,000		18,199	22,749	30,000	30,000
	<b>Personnel Total</b>	<b>403,839</b>	<b>421,967</b>	<b>427,629</b>	<b>0.6%</b>	<b>246,550</b>	<b>308,187</b>	<b>451,865</b>	<b>451,865</b>
ADMIN-ADMIN-200 20	Equipment	55,329	56,483	-		-	-	-	-
	<b>Equipment Total</b>	<b>55,329</b>	<b>56,483</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ADMIN-ADMIN-400 412	Office Supplies	12,371	7,018	10,000		3,440	10,000	10,000	10,000
ADMIN-ADMIN-400 435	Prof Business Exp	498	250	2,000		1,002	2,000	2,000	2,000
ADMIN-ADMIN-400 454	Travel	2,675	483	1,500		533	1,500	2,000	2,000
ADMIN-ADMIN-400 469	Printing & Forms	2,195	-	-		-	-	-	-
ADMIN-ADMIN-400 496	Professional Development	3,170	4,790	5,000		3,269	5,000	7,500	7,500
ADMIN-ADMIN-400 499	Contractual Expense	4,067	7,970	30,000		9,999	17,500	25,000	25,000
ADMIN-AUDIT-400 477	Independent Audit	81,700	83,000	87,000		(19,700)	77,000	79,500	79,500
	<b>Contractual Expense</b>	<b>106,675</b>	<b>103,592</b>	<b>135,500</b>	<b>0.2%</b>	<b>(569)</b>	<b>114,000</b>	<b>127,000</b>	<b>127,000</b>
<b>Total Administration</b>		<b>565,844</b>	<b>582,042</b>	<b>563,129</b>	<b>0.8%</b>	<b>245,981</b>	<b>422,187</b>	<b>578,865</b>	<b>578,865</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Payroll</b>									
ADMIN-PAYRL-100 1	Personal Services	83,989	85,431	87,781		64,823	81,029	90,760	90,760
	<b>Personnel Total</b>	<b>83,989</b>	<b>85,431</b>	<b>87,781</b>	<b>0.1%</b>	<b>64,823</b>	<b>81,029</b>	<b>90,760</b>	<b>90,760</b>
ADMIN-PAYRL-400 469	Printing & Forms	891	-	-		611	611	-	-
	<b>Contractual Expense</b>	<b>891</b>	<b>1,630</b>	<b>-</b>		<b>1,433</b>	<b>2,311</b>	<b>1,700</b>	<b>1,700</b>
	<b>Total Payroll</b>	<b>84,881</b>	<b>87,061</b>	<b>87,781</b>	<b>0.1%</b>	<b>66,256</b>	<b>83,340</b>	<b>92,460</b>	<b>92,460</b>
<b>Tax</b>									
ADMIN-TAX-100 1	Personal Services	56,743	53,038	55,786		38,216	47,770	73,043	73,043
ADMIN-TAX-100 13	Personal Part Time	442	-	-		-	-	-	-
	<b>Personnel Total</b>	<b>57,185</b>	<b>53,038</b>	<b>55,786</b>	<b>0.1%</b>	<b>38,216</b>	<b>47,770</b>	<b>73,043</b>	<b>73,043</b>
ADMIN-TAX-400 469	Printing & Forms	3,572	7,023	6,000		7,638	7,000	7,000	7,000
ADMIN-TAX-400 485	Postage	4,070	-	5,000		-	5,000	5,000	5,000
ADMIN-TAX-400 499	Contractual Expense	4,099	2,735	5,000		2,040	5,000	5,000	5,000
	<b>Contractual Expense</b>	<b>11,741</b>	<b>9,758</b>	<b>16,000</b>		<b>9,679</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
	<b>Total Tax</b>	<b>68,926</b>	<b>62,796</b>	<b>71,786</b>	<b>0.1%</b>	<b>47,895</b>	<b>64,770</b>	<b>90,043</b>	<b>90,043</b>

Village of Scarsdale  
 General Fund - Account Detail  
 at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Water</b>									
ADMIN-WATER-100 1	Personal Services	79,134	89,506	84,326		66,685	83,357	88,871	88,871
ADMIN-WATER-100 12	Personal Services O/T	377	753	-		-	-	1,250	1,250
	<b>Personnel Total</b>	<b>79,510</b>	<b>90,259</b>	<b>84,326</b>	<b>0.1%</b>	<b>66,685</b>	<b>83,357</b>	<b>90,121</b>	<b>90,121</b>
ADMIN-WATER-400 499	Contractual Expense	1,000	5,520	-		-	5,520	5,520	5,520
	<b>Contractual Expense</b>	<b>1,000</b>	<b>5,520</b>	<b>-</b>		<b>-</b>	<b>5,520</b>	<b>5,520</b>	<b>5,520</b>
	<b>Total Water</b>	<b>80,510</b>	<b>95,779</b>	<b>84,326</b>	<b>0.1%</b>	<b>66,685</b>	<b>88,877</b>	<b>95,641</b>	<b>95,641</b>
	<b>Total Treasurer</b>	<b>800,161</b>	<b>827,678</b>	<b>807,023</b>	<b>1.1%</b>	<b>427,868</b>	<b>660,173</b>	<b>858,009</b>	<b>858,009</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Assessor - Summary by Expenditure Group</b>									
	Personnel	459,481	446,230	467,329	0.6%	340,519	422,668	480,679	480,679
	Equipment	(51,600)	-	-	0.0%	-	-	-	-
	Contractual	98,222	92,635	157,500	0.2%	40,861	131,550	157,520	157,520
	<b>Total Assessor</b>	<b>506,103</b>	<b>538,864</b>	<b>624,829</b>	<b>0.9%</b>	<b>381,380</b>	<b>554,218</b>	<b>638,199</b>	<b>638,199</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Assessor - Detail by Line Item - A-1355</b>									
ADMIN-ADMIN-100 1	Personal Services	391,579	412,998	441,329		326,283	407,854	452,979	452,979
ADMIN-ADMIN-100 12	Personal Services O/T	401	169	1,000		186	814	1,700	1,700
ADMIN-ADMIN-100 13	Personal Services P/T	67,501	33,063	25,000		14,050	14,000	26,000	26,000
	<b>Personnel Total</b>	<b>459,481</b>	<b>446,230</b>	<b>467,329</b>	<b>0.6%</b>	<b>340,519</b>	<b>422,668</b>	<b>480,679</b>	<b>480,679</b>
ADMIN-ADMIN-200 20	Equipment	(51,600)	-	-		-	-	-	-
	<b>Equipment Total</b>	<b>(51,600)</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ADMIN-ADMIN-400 412	Office Supplies	7,599	2,952	7,000		2,197	5,700	7,020	7,020
ADMIN-ADMIN-400 454	Travel	668	719	2,000		492	1,500	2,000	2,000
ADMIN-ADMIN-400 457	Legal Advertising	360	-	-		-	-	-	-
ADMIN-ADMIN-400 459	Program Expenses	39,943	28,501	50,000		12,757	35,000	50,000	50,000
ADMIN-ADMIN-400 480	Dues & Subscriptions	1,880	2,793	3,000		1,625	3,000	3,000	3,000
ADMIN-ADMIN-400 496	Professional Development	3,012	5,135	5,000		3,373	4,150	5,000	5,000
ADMIN-ADMIN-400 499	Contractual Expense	44,760	52,535	90,500		20,418	82,200	90,500	90,500
	<b>Contractual Expense</b>	<b>98,222</b>	<b>92,635</b>	<b>157,500</b>	<b>0.2%</b>	<b>40,861</b>	<b>131,550</b>	<b>157,520</b>	<b>157,520</b>
	<b>Total Assessor</b>	<b>506,103</b>	<b>538,864</b>	<b>624,829</b>	<b>0.9%</b>	<b>381,380</b>	<b>554,218</b>	<b>638,199</b>	<b>638,199</b>

**Village of Scarsdale**  
**General Fund - Account Detail**  
**at 02/27/2026**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent of Fund Expenses</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Village Clerk - Summary by Expenditure Group</b>									
	Personnel	165,382	157,686	178,126	0.2%	139,382	174,227	179,109	179,109
	Equipment	10,200	-	-	0.0%	-	-	-	-
	Contractual	58,909	56,882	103,500	0.1%	61,371	78,424	90,300	90,300
	<b>Total Village Clerk</b>	<b>234,491</b>	<b>214,568</b>	<b>281,626</b>	<b>0.4%</b>	<b>200,753</b>	<b>252,651</b>	<b>269,409</b>	<b>269,409</b>
<b>Village Clerk - Summary by Division Code</b>									
	Administration	215,051	194,545	259,626	0.4%	180,129	232,027	247,409	247,409
	Elections	19,440	20,023	22,000	0.0%	20,624	20,624	22,000	22,000
	Parking	-	-	-	0.0%	-	-	-	-
	<b>Total Village Clerk</b>	<b>234,491</b>	<b>214,568</b>	<b>281,626</b>	<b>0.4%</b>	<b>200,753</b>	<b>252,651</b>	<b>269,409</b>	<b>269,409</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Village Clerk - Detail by Line Item - A-1410</b>									
<b>Administration</b>									
ADMIN-ADMIN-100 1	Personal Services	158,117	157,686	173,226		137,229	171,537	179,109	179,109
ADMIN-ADMIN-100 12	Personal Services P/T	7,265	-	4,900		2,153	2,691	-	-
	<b>Personnel Total</b>	<b>165,382</b>	<b>157,686</b>	<b>178,126</b>		<b>139,382</b>	<b>174,227</b>	<b>179,109</b>	<b>179,109</b>
ADMIN-ADMIN-200 20	Equipment	10,200	-	-		-	-	-	-
	<b>Personnel Equipment</b>	<b>10,200</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ADMIN-ADMIN-400 405	Village Code Update	14,562	5,200	15,000		2,640	8,000	8,000	8,000
ADMIN-ADMIN-400 412	Office Supplies	3,994	3,816	4,000		1,782	4,000	4,500	4,500
ADMIN-ADMIN-400 435	Prof Business Exp	1,950	5,454	9,000		1,505	2,800	2,800	2,800
ADMIN-ADMIN-400 454	Travel	351	-	1,000		-	1,500	1,500	1,500
ADMIN-ADMIN-400 457	Legal Advertising	7,802	12,336	10,000		7,760	10,000	10,000	10,000
ADMIN-ADMIN-400 486	Village Election	8,495	7,301	10,000		-	10,000	20,000	20,000
ADMIN-ADMIN-400 496	Professional Development	2,315	2,752	2,500		1,335	1,500	1,500	1,500
ADMIN-ADMIN-400 499	Contractual Expense	-	-	30,000		25,724	20,000	20,000	20,000
	<b>Contractual Expense</b>	<b>39,469</b>	<b>36,859</b>	<b>81,500</b>		<b>40,747</b>	<b>57,800</b>	<b>68,300</b>	<b>68,300</b>
<b>Total Administration</b>		<b>215,051</b>	<b>194,545</b>	<b>259,626</b>	<b>0.4%</b>	<b>180,129</b>	<b>232,027</b>	<b>247,409</b>	<b>247,409</b>

**Village of Scarsdale**

**General Fund - Account Detail**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent of Fund Expenses</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Elections</b>									
ADMIN-ADMIN-400 488	General Election	19,440	20,023	22,000		20,624	20,624	22,000	22,000
	<b>Total Village Clerk</b>	<b>234,491</b>	<b>214,568</b>	<b>281,626</b>	<b>0.4%</b>	<b>200,753</b>	<b>252,651</b>	<b>269,409</b>	<b>269,409</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Village Attorney - Summary by Expenditure Group</b>									
	Contractual	707,380	591,796	735,520	1.01%	289,098	700,562	810,000	810,000
	<b>Total Village Attorney</b>	<b>707,380</b>	<b>591,796</b>	<b>735,520</b>	<b>1.01%</b>	<b>289,098</b>	<b>700,562</b>	<b>810,000</b>	<b>810,000</b>
 <b>Village Attorney - Detail by Line Item - A-1420</b>									
ADMIN-ADMIN-400 412	Office Supplies	-	662	-		73	73	-	-
ADMIN-ADMIN-400 458	Supplemental Services	707,380	591,135	735,520		289,025	700,489	760,000	760,000
ADMIN-ADMIN-400 458-.2	Freightway Redevel Legal Exp	-	-	-		-	-	50,000	50,000
	<b>Contractual Expense</b>	<b>707,380</b>	<b>591,796</b>	<b>735,520</b>	<b>1.01%</b>	<b>289,098</b>	<b>700,562</b>	<b>810,000</b>	<b>810,000</b>
	<b>Total Village Attorney</b>	<b>707,380</b>	<b>591,796</b>	<b>735,520</b>	<b>1.01%</b>	<b>289,098</b>	<b>700,562</b>	<b>810,000</b>	<b>810,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Human Resources - Summary by Expenditure Group</b>									
	Personnel	274,199	282,562	374,279	0.5%	233,133	293,608	401,594	401,594
	Contractual	84,621	38,362	56,100	0.1%	29,875	54,500	70,000	70,000
	<b>Total Human Resources</b>	<b>358,820</b>	<b>320,924</b>	<b>430,379</b>	<b>0.6%</b>	<b>263,008</b>	<b>348,108</b>	<b>471,594</b>	<b>471,594</b>
<b>Human Resources - Summary by Division Code</b>									
	Personnel	358,820	320,924	430,379	0.6%	263,008	348,108	471,594	471,594
	Risk	-	-	-	0.0%	-	-	-	-
	<b>Total Human Resources</b>	<b>358,820</b>	<b>320,924</b>	<b>430,379</b>	<b>0.6%</b>	<b>263,008</b>	<b>348,108</b>	<b>471,594</b>	<b>471,594</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Human Resources - Detail by Line Item - A-1430</b>									
<b>Personnel</b>									
PRSNL-ADMIN-100 1	Personal Services	210,995	260,305	339,279		207,870	250,231	349,095	349,095
PRSNL-ADMIN-100 12	Personal Services OT	-	55	-		1,888	8,377	17,498	17,498
PRSNL-ADMIN-100 13	Personal Services PT	63,204	22,202	35,000		23,374	35,000	35,000	35,000
	<b>Personnel Total</b>	<b>274,199</b>	<b>282,562</b>	<b>374,279</b>	<b>0.5%</b>	<b>233,133</b>	<b>293,608</b>	<b>401,594</b>	<b>401,594</b>
PRSNL-ADMIN-400 412	Office Supplies	7,294	2,139	2,000		1,142	2,000	2,000	2,000
PRSNL-ADMIN-400 435	Prof Business Exp	-	1,077	500		41	500	500	500
PRSNL-ADMIN-400 454	Travel	432	1,516	1,100		685	2,000	2,500	2,500
PRSNL-ADMIN-400 458	Supplemental Services	-	815	-		-	-	5,000	5,000
PRSNL-ADMIN-400 472	Wellness Program	-	-	5,000		-	5,000	5,000	5,000
PRSNL-ADMIN-400 496	Professional Development	264	-	2,500		-	-	10,000	10,000
PRSNL-ADMIN-400 499	Contractual Expense	76,630	32,814	45,000		28,007	45,000	45,000	45,000
	<b>Contractual Expense</b>	<b>84,621</b>	<b>38,362</b>	<b>56,100</b>	<b>0.1%</b>	<b>29,875</b>	<b>54,500</b>	<b>70,000</b>	<b>70,000</b>
<b>Total Personnel</b>		<b>358,820</b>	<b>320,924</b>	<b>430,379</b>	<b>0.6%</b>	<b>263,008</b>	<b>348,108</b>	<b>471,594</b>	<b>471,594</b>
								-	-
	<b>Total Human Resources</b>	<b>358,820</b>	<b>320,924</b>	<b>430,379</b>	<b>0.6%</b>	<b>263,008</b>	<b>348,108</b>	<b>471,594</b>	<b>471,594</b>

**Village of Scarsdale**

**General Fund - Account Detail**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent of Fund Expenses</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Information Technology - Summary by Expenditure Group</b>									
	Personnel	127,721	126,513	135,000	0.2%	92,169	135,000	136,095	136,095
	Equipment	31,713	515,933	58,500	0.1%	(135,530)	70,000	36,000	36,000
	Contractual	942,492	1,333,021	1,062,660	1.5%	656,072	1,459,100	1,080,680	1,080,680
	<b>Total Information Technology</b>	<b>1,101,925</b>	<b>1,975,466</b>	<b>1,256,160</b>	<b>1.7%</b>	<b>612,711</b>	<b>1,664,100</b>	<b>1,252,775</b>	<b>1,252,775</b>
<b>Information Technology - Summary by Division Code</b>									
	Administration	700	21,813	41,000	0.1%	17,430	41,000	35,500	35,500
	Hardware	300,641	801,419	372,000	0.5%	153,152	674,600	316,948	316,948
	Software	800,584	1,152,234	843,160	1.2%	442,129	948,500	900,328	900,328
	<b>Total Information Technology</b>	<b>1,101,925</b>	<b>1,975,466</b>	<b>1,256,160</b>	<b>1.7%</b>	<b>612,711</b>	<b>1,664,100</b>	<b>1,252,775</b>	<b>1,252,775</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Information Technology - Detail by Line Item - A-1680</b>									
<b>Administration</b>									
MIS-ADMIN-100 1	Personal Services	-	-	20,000		-	20,000	-	-
MIS-ADMIN-100 13	Personal Services - P/T	-	18,827	17,500		17,430	17,500	32,000	32,000
	<b>Personnel Total</b>	<b>-</b>	<b>18,827</b>	<b>37,500</b>	<b>-</b>	<b>17,430</b>	<b>37,500</b>	<b>32,000</b>	<b>32,000</b>
MIS-ADMIN-400 412	Office Supplies	700	2,987	1,500		-	1,500	1,500	1,500
MIS-ADMIN-400 496	Professional Development	-	-	2,000		-	2,000	2,000	2,000
	<b>Contractual Expense</b>	<b>700</b>	<b>2,987</b>	<b>3,500</b>		<b>-</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Total Administration</b>		<b>700</b>	<b>21,813</b>	<b>41,000</b>	<b>-</b>	<b>17,430</b>	<b>41,000</b>	<b>35,500</b>	<b>35,500</b>
<b>Hardware</b>									
MIS-HDWSP-100 1	Personal Services	63,861	53,843	40,000		37,370	40,000	52,048	52,048
	<b>Personnel Total</b>	<b>63,861</b>	<b>53,843</b>	<b>40,000</b>	<b>0.1%</b>	<b>37,370</b>	<b>40,000</b>	<b>52,048</b>	<b>52,048</b>
<b>Moved to Non Departmental</b>									
MIS-HDWSP-200 20	Equipment	31,713	515,933	58,500		(135,530)	70,000	36,000	36,000
	<b>Total Equipment</b>	<b>31,713</b>	<b>515,933</b>	<b>58,500</b>	<b>0.1%</b>	<b>(135,530)</b>	<b>70,000</b>	<b>36,000</b>	<b>36,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
MIS-HDWSP-400 408	Computer Supplies	954	17,993	10,000		4,696	10,000	10,000	10,000
MIS-HDWSP-400 450	Data Lines	161,664	189,647	138,500		114,375	167,600	168,900	168,900
MIS-HDWSP-400 499	Contractual Expense	42,449	24,003	125,000		132,241	387,000	50,000	50,000
	<b>Contractual Expense</b>	<b>205,068</b>	<b>231,643</b>	<b>273,500</b>	<b>0.4%</b>	<b>251,313</b>	<b>564,600</b>	<b>228,900</b>	<b>228,900</b>
<b>Total Hardware</b>		<b>300,641</b>	<b>801,419</b>	<b>372,000</b>	<b>0.5%</b>	<b>153,152</b>	<b>674,600</b>	<b>316,948</b>	<b>316,948</b>
<b>Software</b>									
MIS-SFTSP-100 1	Personal Services	63,860	53,843	40,000		37,370	40,000	52,048	52,048
MIS-SFTSP-100 13	Personal Services P/T	-	-	17,500		-	17,500	-	-
	<b>Personnel Total</b>	<b>63,860</b>	<b>53,843</b>	<b>57,500</b>	<b>0.1%</b>	<b>37,370</b>	<b>57,500</b>	<b>52,048</b>	<b>52,048</b>
MIS-SFTSP-400 409	Personal Comp Software	-	-	-		-	-	-	-
MIS-SFTSP-400 499	Contractual Expense	736,724	1,098,391	785,660		404,759	891,000	848,280	848,280
	<b>Contractual Expense</b>	<b>736,724</b>	<b>1,098,391</b>	<b>785,660</b>	<b>1.1%</b>	<b>404,759</b>	<b>891,000</b>	<b>848,280</b>	<b>848,280</b>
<b>Total Software</b>		<b>800,584</b>	<b>1,152,234</b>	<b>843,160</b>	<b>1.2%</b>	<b>442,129</b>	<b>948,500</b>	<b>900,328</b>	<b>900,328</b>
<b>Total Information Technology</b>		<b>1,101,925</b>	<b>1,975,466</b>	<b>1,256,160</b>	<b>1.7%</b>	<b>612,711</b>	<b>1,664,100</b>	<b>1,252,775</b>	<b>1,252,775</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Planning - Summary by Expenditure Group</b>									
	Personnel	212,832	224,543	234,201	0.32%	174,426	219,108	241,347	241,347
	Contractual	(24,183)	88,563	35,400	0.05%	7,691	35,000	36,300	36,300
	<b>Total Planning</b>	<b>188,649</b>	<b>313,105</b>	<b>269,601</b>	<b>0.37%</b>	<b>182,116</b>	<b>254,108</b>	<b>277,647</b>	<b>277,647</b>
<b>Planning - Detail by Line Item - A-8020</b>									
ADMIN-ADMIN-100 1	Personal Services	210,327	216,056	229,201		168,086	210,108	235,347	235,347
ADMIN-ADMIN-100 12	Personal Services O/T	2,505	8,487	5,000		6,339	9,000	6,000	6,000
	<b>Personnel Total</b>	<b>212,832</b>	<b>224,543</b>	<b>234,201</b>	<b>0.32%</b>	<b>174,426</b>	<b>219,108</b>	<b>241,347</b>	<b>241,347</b>
ADMIN-ADMIN-400 412	Office Supplies	1,030	838	1,200		1,058	1,300	1,800	1,800
ADMIN-ADMIN-400 454	Travel	-	307	2,000		-	1,500	2,000	2,000
ADMIN-ADMIN-400 458	Supplemental Services	(32,239)	81,324	25,000		3,795	25,000	25,000	25,000
ADMIN-ADMIN-400 480	Dues & Subscriptions	775	1,865	1,200		1,036	1,200	1,500	1,500
ADMIN-ADMIN-400 496	Professional Development	3,315	1,505	2,000		1,802	2,000	2,000	2,000
ADMIN-ADMIN-400 499	Contractual Expense	2,936	2,724	4,000		-	4,000	4,000	4,000
	<b>Contractual Expense</b>	<b>(24,183)</b>	<b>88,563</b>	<b>35,400</b>	<b>0.05%</b>	<b>7,691</b>	<b>35,000</b>	<b>36,300</b>	<b>36,300</b>
	<b>Total Planning</b>	<b>188,649</b>	<b>313,105</b>	<b>269,601</b>	<b>0.37%</b>	<b>182,116</b>	<b>254,108</b>	<b>277,647</b>	<b>277,647</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Public Works - Summary by Expenditure Group</b>									
	Personnel	6,227,336	6,398,312	7,059,310	9.7%	4,951,984	7,253,635	7,208,092	7,208,092
	Equipment	479,130	1,322,440	1,298,760	1.8%	1,043,645	1,298,760	1,134,500	64,500
	Contractual	2,266,333	2,083,824	2,671,200	3.7%	1,786,575	2,919,548	2,785,595	2,785,595
	<b>Total Public Works</b>	<b>8,972,798</b>	<b>9,804,575</b>	<b>11,029,270</b>	<b>15.2%</b>	<b>7,782,205</b>	<b>11,471,943</b>	<b>11,128,187</b>	<b>10,058,187</b>
<b>Public Works - Summary by Division Code</b>									
	Administration	1,000,895	1,822,430	1,760,533	2.4%	1,400,460	1,729,639	1,669,985	599,985
	Engineering	502,405	490,743	610,302	0.8%	508,650	620,167	606,491	606,491
	Facilities	1,786,322	1,709,972	1,926,512	2.6%	1,180,919	1,975,148	1,985,458	1,985,458
	Highway	2,910,844	3,129,774	3,535,960	4.9%	2,525,994	3,960,063	3,649,976	3,649,976
	Sanitation	2,772,332	2,651,656	3,195,963	4.4%	2,166,181	3,186,926	3,216,276	3,216,276
	<b>Total Public Works</b>	<b>8,972,798</b>	<b>9,804,575</b>	<b>11,029,270</b>	<b>15.2%</b>	<b>7,782,205</b>	<b>11,471,943</b>	<b>11,128,187</b>	<b>10,058,187</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Public Works - Detail by Line Item - A-1490</b>									
<b>Administration</b>									
ADMIN-ADMIN-100 1	Personal Services	492,949	447,452	463,973		346,246	432,807	537,685	537,685
ADMIN-ADMIN-100 12	Personal Services O/T	5,924	8,657	10,000		10,271	10,271	10,000	10,000
ADMIN-ADMIN-100 13	Personal Services P/T	5,232	17,271	10,000		7,614	10,000	10,000	10,000
	<b>Personnel Total</b>	<b>504,105</b>	<b>473,380</b>	<b>483,973</b>	<b>0.7%</b>	<b>364,131</b>	<b>453,079</b>	<b>557,685</b>	<b>557,685</b>
ADMIN-ADMIN-200 20	Equipment	462,360	1,304,298	1,234,260		1,014,962	1,234,260	1,070,000	-
	<b>Equipment Total</b>	<b>462,360</b>	<b>1,304,298</b>	<b>1,234,260</b>	<b>1.7%</b>	<b>1,014,962</b>	<b>1,234,260</b>	<b>1,070,000</b>	<b>-</b>
ADMIN-ADMIN-400 412	Office Supplies	10,009	12,769	15,000		6,293	15,000	15,000	15,000
ADMIN-ADMIN-400 431	Food Supplies	4,176	2,298	4,000		2,458	4,000	4,000	4,000
ADMIN-ADMIN-400 435	Prof Business Exp	-	-	-		-	-	-	-
ADMIN-ADMIN-400 454	Travel	857	2,135	2,800		10	2,800	2,800	2,800
ADMIN-ADMIN-400 469	Printing & Forms	-	-	-		-	-	-	-
ADMIN-ADMIN-400 480	Dues & Subscriptions	2,734	3,141	2,000		2,950	2,000	2,000	2,000
ADMIN-ADMIN-400 496	Professional Development	4,759	3,827	4,500		1,430	4,500	4,500	4,500
ADMIN-ADMIN-400 499	Contractual Expense	11,895	20,583	14,000		8,225	14,000	14,000	14,000
	<b>Contractual Expense</b>	<b>34,430</b>	<b>44,752</b>	<b>42,300</b>	<b>0.1%</b>	<b>21,367</b>	<b>42,300</b>	<b>42,300</b>	<b>42,300</b>
<b>Total Administration</b>		<b>1,000,895</b>	<b>1,822,430</b>	<b>1,760,533</b>	<b>2.4%</b>	<b>1,400,460</b>	<b>1,729,639</b>	<b>1,669,985</b>	<b>599,985</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Engineering</b>									
ENGR-ADMIN-100 1	Personal Services	377,616	371,512	395,602		293,900	395,602	413,091	413,091
ENGR-ADMIN-100 12	Personal Services O/T	5,670	15,219	8,000		8,865	8,865	8,000	8,000
ENGR-ADMIN-100 13	Personal Services P/T	16,267	14,822	81,800		31,744	81,800	59,800	59,800
ENGR-CONTR-100 1	Personal - Contr	-	-	-		-	-	-	-
ENGR-P&I-100 1	Personal - P&I	-	-	-		-	-	-	-
ENGR-PLBD-100 1	Personal - Planning Bd	-	-	-		-	-	-	-
ENGR-PRJDV-100 1	Personal - Prjdv	-	-	-		-	-	-	-
ENGR-PVMNT-100 1	Personal - Pvmnt	-	-	-		-	-	-	-
	<b>Personnel Total</b>	<b>399,553</b>	<b>401,553</b>	<b>485,402</b>	<b>0.7%</b>	<b>334,509</b>	<b>486,267</b>	<b>480,891</b>	<b>480,891</b>
ENGR-ADMIN-200 20	Equipment	-	-	2,500		-	2,500	2,500	2,500
	<b>Equipment Total</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>0.0%</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
ENGR-ADMIN-400 412	Office Supplies	472	1,175	1,000		1,644	1,000	1,200	1,200
ENGR-ADMIN-400 454	Travel	-	-	1,000		-	1,000	1,500	1,500
ENGR-ADMIN-400 469	Printing & Forms	150	86	1,000		-	1,000	1,000	1,000
ENGR-ADMIN-400 480	Dues & Subscriptions	-	495	1,000		-	1,000	1,000	1,000
ENGR-ADMIN-400 496	Professional Development	250	1,084	2,400		851	2,400	2,400	2,400
ENGR-ADMIN-400 499	Contractual Expense	101,980	86,350	116,000		171,645	125,000	116,000	116,000
	<b>Contractual Expense</b>	<b>102,852</b>	<b>89,190</b>	<b>122,400</b>	<b>0.2%</b>	<b>174,140</b>	<b>131,400</b>	<b>123,100</b>	<b>123,100</b>
<b>Total Engineering</b>		<b>502,405</b>	<b>490,743</b>	<b>610,302</b>	<b>0.8%</b>	<b>508,650</b>	<b>620,167</b>	<b>606,491</b>	<b>606,491</b>

Public Works

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Facilities - Administration</b>									
FAC-ADMIN-200 21	Office Equipment	-	-	1,000		-	1,000	1,000	1,000
FAC-ADMIN-200 22	Furniture & Fixtures	-	-	1,000		424	1,000	1,000	1,000
	<b>Equipment Total</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>0.0%</b>	<b>424</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
FAC-ADMIN-400 411	Fuel, Light & Power	314,039	365,112	340,000		231,194	365,000	370,000	370,000
FAC-ADMIN-400 412	Office Supplies	2,352	612	-		3,216	2,555	-	-
FAC-ADMIN-400 438	Fuel, Heating	12,854	11,829	12,000		12,631	12,000	12,000	12,000
FAC-ADMIN-400 456	Equipment Rental	29,568	2,648	12,000		1,752	12,000	12,000	12,000
FAC-ADMIN-400 485	Postage	11,667	23,302	20,000		16,742	20,000	23,000	23,000
FAC-ADMIN-400 499	Contractual Expense	9,007	17,596	27,500		6,899	27,500	24,000	24,000
	<b>Contractual Expense</b>	<b>379,486</b>	<b>421,099</b>	<b>411,500</b>	<b>0.6%</b>	<b>272,436</b>	<b>439,055</b>	<b>441,000</b>	<b>441,000</b>
<b>Total Facilities - Administration</b>		<b>379,486</b>	<b>421,099</b>	<b>413,500</b>	<b>0.6%</b>	<b>272,860</b>	<b>441,055</b>	<b>443,000</b>	<b>443,000</b>
<b>Facilities - Other</b>									
FAC-NEW-100 1	Personal Services	890,308	958,068	1,015,512		563,539	1,015,512	1,033,458	1,033,458
FAC-NEW-100 12	Personal Services O/T	33,004	14,312	-		-	-	-	-
FAC-NEW-400 446	Construction Supplies	115,301	81,298	120,000		65,409	120,000	125,000	125,000
<b>Total Facilities - New</b>		<b>1,038,613</b>	<b>1,053,679</b>	<b>1,135,512</b>	<b>1.6%</b>	<b>628,948</b>	<b>1,135,512</b>	<b>1,158,458</b>	<b>1,158,458</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
FAC-RPR-100 1	Personal Services	-	-	-		-	-	-	-
FAC-RPR-100 12	Personal Services O/T	-	-	-		-	-	-	-
FAC-RPR-400 414	Maint Supplies	10,729	13,137	9,000		7,668	9,000	9,000	9,000
FAC-RPR-400 419	Tools & Hardware	1,242	-	3,000		-	3,000	3,500	3,500
FAC-RPR-400 443	Electrical Supplies	-	273	-		-	-	-	-
FAC-RPR-400 446	Construction Supplies	-	349	-		2,902	2,902	-	-
FAC-RPR-400 461	Repairs to Buildings	115,239	53,750	95,000		39,195	95,000	95,000	95,000
FAC-RPR-400 495	HVAC System Maint	27,903	25,010	35,000		19,213	35,000	35,000	35,000
FAC-RPR-400 499	Contractual Expense	3,150	3,500	3,500		3,500	3,500	3,500	3,500
<b>Total Facilities - RPR</b>		<b>158,262</b>	<b>96,020</b>	<b>145,500</b>	<b>0.2%</b>	<b>72,478</b>	<b>148,402</b>	<b>146,000</b>	<b>146,000</b>
FAC-SPRTC-100 1	Personal Services	-	-	-		-	-	-	-
FAC-SPRTC-100 12	Personal Services O/T	5,582	7,227	75,000		34,463	75,000	26,000	26,000
FAC-SPRTC-400 414	Supplies	428	-	-		-	-	-	-
<b>Total Facilities - Custodial Support</b>		<b>6,010</b>	<b>7,227</b>	<b>75,000</b>	<b>0.1%</b>	<b>34,463</b>	<b>75,000</b>	<b>26,000</b>	<b>26,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
FAC-SPRTE-100 1	Personal Services	-	-	-		-	-	-	-
FAC-SPRTE-100 12	Personal Services O/T	26,560	42,487	26,000		47,504	44,179	75,000	75,000
FAC-SPRTE-100 13	Personal Services P/T	-	-	6,000		-	6,000	12,000	12,000
FAC-SPRTE-400 499	Contractual Expense	177,392	89,460	125,000		124,667	125,000	125,000	125,000
<b>Total Facilities - Support</b>		<b>203,951</b>	<b>131,947</b>	<b>157,000</b>	<b>0.2%</b>	<b>172,170</b>	<b>175,179</b>	<b>212,000</b>	<b>212,000</b>
<b>Total Facilities - Other</b>		<b>1,406,836</b>	<b>1,288,873</b>	<b>1,513,012</b>	<b>2.1%</b>	<b>908,059</b>	<b>1,534,093</b>	<b>1,542,458</b>	<b>1,542,458</b>
<b>Highway - Administration</b>									
HWY-ADMIN-100 1	Personal Services	-	-	-		-	-	-	-
HWY-ADMIN-100 12	Personal Services O/T	28,843	30,710	44,000		22,825	44,000	45,000	45,000
<b>Personnel Total</b>		<b>28,843</b>	<b>30,710</b>	<b>44,000</b>	<b>0.1%</b>	<b>22,825</b>	<b>44,000</b>	<b>45,000</b>	<b>45,000</b>
HWY-ADMIN-400 412	Office Supplies	580	3,420	-		1,481	1,480	-	-
HWY-ADMIN-400 419	Tools & Hardware	2,180	-	2,500		-	2,500	2,500	2,500
HWY-ADMIN-400 421	Uniforms	-	51	2,400		-	2,400	2,400	2,400
HWY-ADMIN-400 499	Contractual Expense	8,670	9,566	11,400		9,787	11,400	11,400	11,400
<b>Contractual Expense</b>		<b>11,430</b>	<b>13,038</b>	<b>16,300</b>	<b>0.0%</b>	<b>11,268</b>	<b>17,780</b>	<b>16,300</b>	<b>16,300</b>
<b>Total Highway - Administration</b>		<b>40,273</b>	<b>43,748</b>	<b>60,300</b>	<b>0.1%</b>	<b>34,093</b>	<b>61,780</b>	<b>61,300</b>	<b>61,300</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Highway Leaf Collection</b>									
HWY-LFCOL-100 1	Personal Services	2,132	1,045	-		740	740	-	-
HWY-LFCOL-100 12	Personal Services O/T	95,807	75,110	115,001		85,468	115,000	115,000	115,000
HWY-LFCOL-100 13	Personal Services P/T	68,098	99,770	100,000		101,774	101,774	100,000	100,000
	<b>Personnel Total</b>	<b>166,037</b>	<b>175,924</b>	<b>215,001</b>	<b>0.3%</b>	<b>187,982</b>	<b>217,514</b>	<b>215,000</b>	<b>215,000</b>
HWY-LFCOL-200 20	Equipment	(4,387)	14,482	36,000		5,500	36,000	36,000	36,000
	<b>Equipment Total</b>	<b>(4,387)</b>	<b>14,482</b>	<b>36,000</b>	<b>0.0%</b>	<b>5,500</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
HWY-LFCOL-400 419	Tools & Hardware	3,863	3,323	5,000		6,371	5,000	5,000	5,000
HWY-LFCOL-400 458	Supplemental Services	128,544	147,864	150,000		161,120	150,000	150,000	150,000
HWY-LFCOL-400 462	Equipment Supplies	20,918	57,023	55,000		50,343	55,000	55,000	55,000
	<b>Contractual Expense</b>	<b>153,324</b>	<b>208,209</b>	<b>210,000</b>	<b>0.3%</b>	<b>217,834</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>
	<b>Total Highway Leaf Collection</b>	<b>314,974</b>	<b>398,615</b>	<b>461,001</b>	<b>0.6%</b>	<b>411,316</b>	<b>463,514</b>	<b>461,000</b>	<b>461,000</b>
<b>Highway - Parks Maintenance</b>									
HWY-PARKS-100 1	Personal Services	-	-	-		740	740	-	-
HWY-PARKS-100 12	Personal Services O/T	4,396	4,432	5,500		4,330	5,500	5,500	5,500
HWY-PARKS-100 13	Personal Services P/T	15,429	18,314	50,000		31,632	50,000	50,000	50,000
	<b>Personnel Total</b>	<b>19,825</b>	<b>22,746</b>	<b>55,500</b>	<b>0.1%</b>	<b>36,702</b>	<b>56,240</b>	<b>55,500</b>	<b>55,500</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
HWY-PARKS-200 20	Equipment	1,574	3,660	2,000		740	2,000	2,000	2,000
	<b>Equipment Total</b>	<b>1,574</b>	<b>3,660</b>	<b>2,000</b>	<b>0.0%</b>	<b>740</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
HWY-PARKS-400 444	Seed, Fertilizer	2,936	1,598	3,000		1,579	3,000	3,000	3,000
HWY-PARKS-400 483-2	American Legion Property Maint	1,164	1,037	5,000		-	5,000	5,000	5,000
HWY-PARKS-400 499	Contractual Expense	81,488	75,476	96,000		49,403	96,000	96,000	96,000
	<b>Contractual Expense</b>	<b>85,588</b>	<b>78,111</b>	<b>104,000</b>	<b>0.1%</b>	<b>56,190</b>	<b>109,208</b>	<b>104,000</b>	<b>104,000</b>
	<b>Total Highway - Parks Maintenance</b>	<b>106,987</b>	<b>104,516</b>	<b>161,500</b>	<b>0.2%</b>	<b>93,632</b>	<b>167,448</b>	<b>161,500</b>	<b>161,500</b>
<b>Highway - Sanitary Sewers</b>									
HWY-SANSW-100 1	Personal Services	-	-	-		-	-	-	-
HWY-SANSW-100 12	Personal Services O/T	2,613	8,049	5,500		5,017	5,500	5,500	5,500
	<b>Personnel Total</b>	<b>2,613</b>	<b>8,049</b>	<b>5,500</b>	<b>0.0%</b>	<b>5,017</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
HWY-SANSW-400 446	Construction Supplies	3,648	3,210	10,000		-	10,000	10,000	10,000
	<b>Contractual Expense</b>	<b>3,648</b>	<b>3,210</b>	<b>10,000</b>	<b>0.0%</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>Total Highway - Sanitary Sewers</b>	<b>6,261</b>	<b>11,259</b>	<b>15,500</b>	<b>0.0%</b>	<b>5,017</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
<b>Highway - Shade Tree</b>									
HWY-SHDTR-100 1	Personal Services	-	-	-		-	-	-	-
HWY-SHDTR-100 12	Personal Services O/T	6,293	5,237	21,000		9,149	21,000	21,000	21,000
	<b>Personnel Total</b>	<b>6,293</b>	<b>5,237</b>	<b>21,000</b>	<b>0.0%</b>	<b>9,149</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
HWY-SHDTR-400 419	Tools & Hardware	8,931	3,245	8,000		4,989	8,000	8,000	8,000
HWY-SHDTR-400 445	Shrubs & Trees	23,525	38,714	50,000		563	50,000	35,000	35,000
HWY-SHDTR-400 458	Supplemental Services	-	-	15,000		200	15,000	15,000	15,000
HWY-SHDTR-400 483-1	Care of Trees	44,919	29,876	65,000		21,219	65,000	65,000	65,000
	<b>Contractual Expense</b>	<b>77,375</b>	<b>71,835</b>	<b>138,000</b>	<b>0.2%</b>	<b>26,971</b>	<b>138,000</b>	<b>123,000</b>	<b>123,000</b>
	<b>Total Highway - Shade Tree</b>	<b>83,668</b>	<b>77,073</b>	<b>159,000</b>	<b>0.2%</b>	<b>36,120</b>	<b>159,000</b>	<b>144,000</b>	<b>144,000</b>
<b>Highway - Snow</b>									
HWY-SNOW-100 1	Personal Services	-	-	-		-	-	-	-
HWY-SNOW-100 12	Personal Services O/T	70,139	117,450	100,000		240,192	324,000	125,000	125,000
	<b>Personnel Total</b>	<b>70,139</b>	<b>117,450</b>	<b>100,000</b>	<b>0.1%</b>	<b>240,192</b>	<b>324,000</b>	<b>125,000</b>	<b>125,000</b>
HWY-SNOW-200 20	Equipment	19,584	-	22,000		22,020	22,000	22,000	22,000
	<b>Equipment Total</b>	<b>19,584</b>	<b>-</b>	<b>22,000</b>	<b>0.0%</b>	<b>22,020</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
HWY-SNOW-400 430	Street Maint Supplies	199,371	297,415	282,000		135,985	468,000	330,000	330,000
	<b>Contractual Expense</b>	<b>199,371</b>	<b>297,415</b>	<b>282,000</b>	<b>0.4%</b>	<b>135,985</b>	<b>468,000</b>	<b>330,000</b>	<b>330,000</b>
	<b>Total Highway - Snow</b>	<b>289,093</b>	<b>414,865</b>	<b>404,000</b>	<b>0.6%</b>	<b>398,197</b>	<b>814,000</b>	<b>477,000</b>	<b>477,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Highway - Other</b>									
HWY-STCLN-100 1	Personal Services	-	-	-		-	-	-	-
HWY-STDRN-100 1	Personal Services	-	-	-		-	-	-	-
HWY-STDRN-100 12	Personal Services O/T	2,510	-	-		123	123	-	-
HWY-STDRN-400 446	Construction Supplies	6,832	7,432	10,000		10,000	10,000	10,000	10,000
HWY-STDRN-400 499	Contractual Expense	52,714	-	45,000		40,000	45,000	45,000	45,000
HWY-STLTS-100 1	Personal Services	-	-	-		-	-	-	-
HWY-STLTS-100 12	Personal Services O/T	170	261	1,200		-	-	1,200	1,200
HWY-STLTS-400 411	Fuel, Light & Power	96,625	108,009	105,000		73,303	110,000	112,000	112,000
HWY-STLTS-400 443	Electrical Supplies	15,337	10,774	10,000		6,882	10,000	10,000	10,000
HWY-STMNT-100 1	Personal Services	1,723,697	1,784,741	1,933,459		1,283,874	1,933,459	1,969,476	1,969,476
HWY-STMNT-100 12	Personal Services O/T	20,254	17,005	20,000		11,996	20,000	20,000	20,000
HWY-STMNT-400 430	Street Maint Supplies	94,791	99,900	100,000		78,558	100,000	110,000	110,000
HWY-STMNT-400 462	Equipment Supplies	5,275	3,916	-		239	239	-	-
HWY-STMNT-400 468	Street Signs & Materials	22,323	15,170	20,000		12,289	20,000	22,000	22,000
HWY-STMNT-400 499	Contractual Expense	29,060	32,489	30,000		30,355	30,000	30,000	30,000
<b>Total Highway - Other</b>		<b>2,069,588</b>	<b>2,079,698</b>	<b>2,274,659</b>	<b>3.1%</b>	<b>1,547,619</b>	<b>2,278,821</b>	<b>2,329,676</b>	<b>2,329,676</b>
<b>Sanitation - Administration</b>									
SANIT-ADMIN-100 1	Personal Services	-	-	-		-	-	-	-
SANIT-ADMIN-100 13	Personal Services PT	-	-	-		-	-	-	-
<b>Personnel Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
SANIT-ADMIN-400 412	Office Supplies	1,705	1,092	1,000		1,651	1,000	1,000	1,000
SANIT-ADMIN-400 454	Travel	-	-	-		-	-	-	-
SANIT-ADMIN-400 458	Supplemental Services	1,479	1,076	1,500		-	1,500	1,500	1,500
	<b>Contractual Expense</b>	<b>3,184</b>	<b>2,168</b>	<b>2,500</b>	<b>0.0%</b>	<b>1,651</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>Total Sanitation - Administration</b>	<b>3,184</b>	<b>2,168</b>	<b>2,500</b>	<b>0.0%</b>	<b>1,651</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Sanitation - Food Waste</b>									
SANIT-FOOD-400 431-1	Food Scrap Bags & Containers	28,859	14,839	25,000		13,362	25,000	25,000	25,000
SANIT-FOOD-400 431-2	Food Scrap Disposal Waste	2,675	2,681	3,000		1,384	3,000	3,000	3,000
	<b>Total Sanitation - Food Waste</b>	<b>31,534</b>	<b>17,521</b>	<b>28,000</b>	<b>0.0%</b>	<b>14,745</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>
<b>Sanitation - Garbage</b>									
SANIT-GARB-100 1	Personal Services	2,218,976	2,225,433	2,426,763		1,750,622	2,426,762	2,445,381	2,445,381
SANIT-GARB-100 12	Personal Services O/T	89,006	92,573	100,000		58,131	80,000	80,000	80,000
SANIT-GARB-100 13	Personal Services P/T	19,331	20,400	35,000		1,224	35,000	35,000	35,000
	<b>Personnel Total</b>	<b>2,327,313</b>	<b>2,338,407</b>	<b>2,561,763</b>	<b>3.5%</b>	<b>1,809,977</b>	<b>2,541,762</b>	<b>2,560,381</b>	<b>2,560,381</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
SANIT-GARB-400 419	Tools & Hardware	934	-	14,000		-	14,000	-	-
SANIT-GARB-400 448	Waste Disposal Fees	256,241	188,413	337,500		214,220	337,500	347,625	347,625
SANIT-GARB-400 458	Supplemental Services	6,493	6,358	3,000		1,806	3,000	3,000	3,000
SANIT-GARB-400 462	Equipment Supplies	20,091	16,158	7,200		16,869	9,427	21,200	21,200
SANIT-GARB-400 499	Contractual Expense	8,400	7,700	-		7,700	7,700	7,350	7,350
	<b>Contractual Expense</b>	<b>292,159</b>	<b>218,629</b>	<b>361,700</b>	<b>0.5%</b>	<b>240,595</b>	<b>371,627</b>	<b>379,175</b>	<b>379,175</b>
	<b>Total Sanitation - Garbage</b>	<b>2,619,472</b>	<b>2,557,036</b>	<b>2,923,463</b>	<b>4.0%</b>	<b>2,050,572</b>	<b>2,913,389</b>	<b>2,939,556</b>	<b>2,939,556</b>
<b>Sanitation - Recycling</b>									
SANIT-RCYCL-100 1	Personal Services	-	-	-		-	-	-	-
SANIT-RCYCL-100 12	Personal Services O/T	530	755	10,000		-	10,000	5,000	5,000
	<b>Personnel Total</b>	<b>530</b>	<b>755</b>	<b>10,000</b>	<b>0.0%</b>	<b>-</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>
SANIT-RCYCL-400 458	Supplemental Services	-	-	-		-	-	-	-
SANIT-RCYCL-400 497	Recycling	91,291	52,149	174,000		67,244	174,000	179,220	179,220
SANIT-RCYCL-400 499	Contractual Expense	13,311	14,857	53,000		29,364	53,000	55,500	55,500
	<b>Contractual Expense</b>	<b>104,602</b>	<b>67,006</b>	<b>227,000</b>	<b>0.3%</b>	<b>96,608</b>	<b>227,000</b>	<b>234,720</b>	<b>234,720</b>
	<b>Total Sanitation - Recycling</b>	<b>105,132</b>	<b>67,761</b>	<b>237,000</b>	<b>0.3%</b>	<b>96,608</b>	<b>237,000</b>	<b>239,720</b>	<b>239,720</b>

**Village of Scarsdale**

**General Fund - Account Detail**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent of Fund Expenses</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Sanitation - Special</b>									
SANIT-SPEC-100 1	Personal Services	-	-	-		-	-	-	-
SANIT-SPEC-400 460	Repairs to Equipment	13,009	6,888	5,000		994	5,000	5,000	5,000
SANIT-SPEC-400 461	Repairs to Buildings	-	284	-		1,611	1,037	1,500	1,500
SANIT-SPRT-100 1	Personal Services	-	-	-		-	-	-	-
SANIT-SPRT-100 12	Personal Services O/T	-	-	-		-	-	-	-
SANIT-SPRT-100 13	Personal Services D/T	-	-	-		-	-	-	-
	<b>Total Sanitation - Special</b>	<b>13,009</b>	<b>7,171</b>	<b>5,000</b>	<b>0.0%</b>	<b>2,605</b>	<b>6,037</b>	<b>6,500</b>	<b>6,500</b>
	<b>Total Public Works</b>	<b>8,972,798</b>	<b>9,804,575</b>	<b>11,029,270</b>	<b>15.2%</b>	<b>7,782,205</b>	<b>11,471,943</b>	<b>11,128,187</b>	<b>10,058,187</b>

**Village of Scarsdale**

**General Fund - Account Detail**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent of Fund Expenses</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Police - Summary by Expenditure Group</b>									
	Personnel	8,019,712	7,924,687	8,348,023	11.5%	5,730,654	7,658,516	8,468,635	8,468,635
	Equipment	255,074	273,425	301,000	0.4%	161,330	301,018	388,000	105,500
	Contractual	305,742	303,099	341,850	0.5%	191,965	341,393	441,910	441,910
	<b>Total Police</b>	<b>8,580,528</b>	<b>8,501,212</b>	<b>8,990,873</b>	<b>12.4%</b>	<b>6,083,949</b>	<b>8,300,926</b>	<b>9,298,545</b>	<b>9,016,045</b>
<b>Police - Summary by Division Code</b>									
	Administration	460,119	693,178	491,169	0.7%	308,970	473,548	465,144	465,144
	Investigations	601,418	775,311	686,083	0.9%	524,233	686,082	686,034	686,034
	Patrol	7,066,130	6,560,204	7,332,281	10.1%	4,855,997	6,557,846	7,433,263	7,150,763
	Support	452,861	472,519	481,340	0.7%	394,749	583,450	714,103	714,103
	<b>Total Police</b>	<b>8,580,528</b>	<b>8,501,212</b>	<b>8,990,873</b>	<b>12.4%</b>	<b>6,083,949</b>	<b>8,300,926</b>	<b>9,298,545</b>	<b>9,016,045</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Police - Detail by Line Item - A-3120</b>									
<b>Administration</b>									
<b>Administration - Chief</b>									
ADMIN-CHIEF-100 1	Personal Services	242,640	462,444	220,716		185,061	220,715	227,541	227,541
ADMIN-CHIEF-400 435	Prof Business Exp	2,198	2,041	3,000		479	3,000	3,000	3,000
ADMIN-CHIEF-400 454	Travel	3,733	4,764	10,000		4,491	10,000	6,500	6,500
ADMIN-CHIEF-400 496	Professional Development	2,020	3,194	3,500		1,964	3,500	3,500	3,500
<b>Total Administration - Chief</b>		<b>250,591</b>	<b>472,443</b>	<b>237,216</b>	<b>0.33%</b>	<b>191,994</b>	<b>237,215</b>	<b>240,541</b>	<b>240,541</b>
<b>Administration - Maintenance</b>									
ADMIN-MAINT-100 13	Personal Services P/T	19,434	21,093	25,500		14,535	25,000	25,500	25,500
ADMIN-MAINT-400 414	Maint Supplies	5,448	5,775	6,500		4,699	6,500	6,500	6,500
ADMIN-MAINT-400 499	Contractual Expense	8,678	3,651	20,000		2,778	10,000	10,000	10,000
<b>Total Administration - Maintenance</b>		<b>33,560</b>	<b>30,518</b>	<b>52,000</b>	<b>0.07%</b>	<b>22,012</b>	<b>41,500</b>	<b>42,000</b>	<b>42,000</b>
<b>Administration - Records</b>									
ADMIN-RCDS-100 1	Personal Services	145,132	107,261	142,953		53,401	142,953	135,103	135,103
ADMIN-RCDS-100 12	Personal Services O/T	-	-	2,500		60	2,500	2,501	2,501
ADMIN-RCDS-100 13	Personal Services P/T	17,552	19,096	22,500		12,880	12,880	-	-
ADMIN-RCDS-200 21	Office Equipment	-	2,059	2,000		-	2,000	2,000	2,000
ADMIN-RCDS-400 412	Office Supplies	4,637	7,044	5,500		7,026	5,500	6,500	6,500

**Village of Scarsdale**

**General Fund - Account Detail**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent of Fund Expenses</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
ADMIN-RCDS-400 426	Special Dept Supplies	130	85	1,000		-	1,000	1,000	1,000
ADMIN-RCDS-400 456	Equipment Rental	-	-	-		-	-	-	-
ADMIN-RCDS-400 461	Repairs to Buildings	240	41,884	10,000		6,941	12,500	20,000	20,000
ADMIN-RCDS-400 469	Printing & Forms	6,058	5,531	6,000		1,962	6,000	6,000	6,000
ADMIN-RCDS-400 474	Traffic Signals	1,845	5,248	7,000		9,145	7,000	7,000	7,000
ADMIN-RCDS-400 499	Contractual Expense	374	2,008	2,500		3,548	2,500	2,500	2,500
	<b>Administration - Records</b>	<b>175,968</b>	<b>190,216</b>	<b>201,953</b>	<b>0.28%</b>	<b>94,963</b>	<b>194,833</b>	<b>182,604</b>	<b>182,604</b>
<b>Total Administration</b>		<b>460,119</b>	<b>693,178</b>	<b>491,169</b>	<b>0.68%</b>	<b>308,970</b>	<b>473,548</b>	<b>465,144</b>	<b>465,144</b>
<b>Investigation</b>									
INVST-INVST-100 1	Personal Services	422,132	670,479	483,308		514,309	483,308	612,233	612,233
INVST-INVST-100 12	Personal Services O/T	8,585	5,173	35,000		4,526	35,000	41,000	41,000
INVST-INVST-200 21	Office Equipment	857	-	1,000		232	1,000	1,000	1,000
INVST-INVST-200 22	Furniture & Fixtures	798	-	-		-	-	-	-
INVST-INVST-200 24	Photo Equipment	4,826	2,856	5,000		542	5,000	19,000	19,000
INVST-INVST-400 435	Prof Business Exp	124	198	1,000		189	1,000	1,000	1,000
INVST-INVST-400 473	Cell Tower Tracking / Search	1,000	1,075	2,000		641	2,000	2,000	2,000
INVST-INVST-400 496	Professional Development	504	1,897	3,750		1,805	3,750	3,750	3,750
INVST-INVST-400 499	Contractual Expense	1,110	1,940	3,600		1,940	3,600	6,050	6,050
	<b>Total Investigation</b>	<b>439,935</b>	<b>683,618</b>	<b>534,658</b>	<b>0.74%</b>	<b>524,183</b>	<b>534,658</b>	<b>686,033</b>	<b>686,033</b>

**Village of Scarsdale**

**General Fund - Account Detail**

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Investigation - Youth</b>									
INVST-YTHAD-100 1	Personal Services	156,082	91,693	145,425		-	145,424	-	-
INVST-YTHAD-100 12	Personal Services O/T	3,946	-	6,000		-	6,000	1	1
INVST-YTHAD-400 435	Prof Business Exp	251	-	-		50	-	-	-
INVST-YTHAD-400 496	Professional Development	1,203	-	-		-	-	-	-
	<b>Total Investigation - Youth</b>	<b>161,482</b>	<b>91,693</b>	<b>151,425</b>	<b>0.21%</b>	<b>50</b>	<b>151,424</b>	<b>1</b>	<b>1</b>
	<b>Total Investigation</b>	<b>601,418</b>	<b>775,311</b>	<b>686,083</b>	<b>0.94%</b>	<b>524,233</b>	<b>686,082</b>	<b>686,034</b>	<b>686,034</b>
<b>Patrol</b>									
<b>Patrol - Aides</b>									
PTRL-AIDES-100 1	Personal Services	-	-	-		-	-	-	-
PTRL-AIDES-100 13	Personal Services P/T	12,445	18,438	40,000		31,663	40,000	45,000	45,000
PTRL-AIDES-400 421	Uniforms	-	-	-		-	-	750	750
	<b>Total Patrol - Aides</b>	<b>12,445</b>	<b>18,438</b>	<b>40,000</b>	<b>0.05%</b>	<b>31,663</b>	<b>40,000</b>	<b>45,750</b>	<b>45,750</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Patrol - Bike</b>									
PTRL-BIKE-100 1	Personal Services	93,632	112,562	136,548		98,034	136,548	136,550	136,550
PTRL-BIKE-100 12	Personal Services O/T	338	49	6,500		-	6,500	-	-
PTRL-BIKE-200 24	Photo Equipment	2,735	-	-		-	-	4,000	4,000
PTRL-BIKE-400 421	Uniforms	239	-	-		-	-	-	-
PTRL-BIKE-400 460	Repairs to Equipment	-	-	3,000		904	3,000	3,000	3,000
<b>Total Patrol - Bike</b>		<b>96,943</b>	<b>112,612</b>	<b>146,048</b>	<b>0.20%</b>	<b>98,938</b>	<b>146,048</b>	<b>143,550</b>	<b>143,550</b>
<b>Patrol - Comm</b>									
PTRL-COMM-100 1	Personal Services	62,093	69,623	66,700		19,086	66,700	66,701	66,701
PTRL-COMM-200 22	Furniture & Fixtures	798	1,298	4,000		-	4,000	4,000	4,000
PTRL-COMM-400 499	Contractual Expense	13,553	13,275	20,000		5,088	20,000	20,000	20,000
<b>Total Patrol - Comm</b>		<b>77,586</b>	<b>84,195</b>	<b>91,700</b>	<b>0.13%</b>	<b>24,173</b>	<b>91,700</b>	<b>91,701</b>	<b>91,701</b>
<b>Patrol - Parking</b>									
PTRL-PKGAC-100 1	Personal Services	67,162	75,477	70,340		54,696	77,000	72,450	72,450
PTRL-PKGAC-100 12	Personal Services O/T	1,201	1,201	2,500		-	2,500	2,500	2,500
PTRL-PKGAC-100 13	Personal Services P/T	-	-	21,800		-	21,800	21,800	21,800
PTRL-PKGAC-400 421	Uniforms	644	-	1,000		-	1,000	1,000	1,000
PTRL-PKGAC-400 469	Printing & Forms	2,623	2,393	5,000		3,626	5,000	5,000	5,000
PTRL-PKGAC-400 499	Contractual Expense	7,000	7,000	9,000		3,500	9,000	9,000	9,000
<b>Total Patrol - Parking</b>		<b>78,630</b>	<b>86,071</b>	<b>109,640</b>	<b>0.15%</b>	<b>61,822</b>	<b>116,300</b>	<b>111,750</b>	<b>111,750</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Patrol</b>									
PTRL-PTRL-100 1	Personal Services	4,557,176	4,661,032	5,267,676		3,529,597	4,411,996	5,157,552	5,157,552
PTRL-PTRL-100 12	Personal Services O/T	658,905	617,299	700,000		500,873	800,000	956,500	956,500
PTRL-PTRL-100 14	Reimbursable Overtime	826,541	188,590	150,000		103,200	150,000	-	-
	<b>Personnel Total</b>	<b>6,042,622</b>	<b>5,466,921</b>	<b>6,117,676</b>	<b>8.41%</b>	<b>4,133,670</b>	<b>5,361,996</b>	<b>6,114,052</b>	<b>6,114,052</b>
<b>Equipment</b>									
PTRL-PTRL-200 20	Equipment	202,246	239,434	250,000		131,449	250,000	285,500	3,000
PTRL-PTRL-200 22	Furniture & Fixtures	697	-	-		18	18	-	-
PTRL-PTRL-200 24	Photo Equipment	34,177	27,765	35,000		29,080	35,000	44,500	44,500
	<b>Total Equipment</b>	<b>237,119</b>	<b>267,198</b>	<b>285,000</b>	<b>0.39%</b>	<b>160,547</b>	<b>285,018</b>	<b>330,000</b>	<b>47,500</b>
PTRL-PTRL-400 421	Uniforms	12,311	36,866	20,000		3,154	20,000	40,000	40,000
PTRL-PTRL-400 426	Special Dept Supplies	16,822	23,072	15,000		15,210	15,000	22,000	22,000
PTRL-PTRL-400 435	Prof Business Exp	55	-	-		43	43	-	-
PTRL-PTRL-400 436	Radio Repairs	54,727	21,902	3,000		5,536	7,000	8,000	8,000
PTRL-PTRL-400 460	Repairs to Equipment	12	-	-		-	-	-	-
PTRL-PTRL-400 469	Printing & Forms	1,991	173	3,500		2,867	3,500	3,500	3,500
PTRL-PTRL-400 496	Professional Development	398	949	2,500		113	2,500	2,500	2,500
PTRL-PTRL-400 499	Contractual Expense	68,608	17,968	30,000		34,553	30,000	30,000	30,000
	<b>Contractual Expense</b>	<b>154,923</b>	<b>100,932</b>	<b>74,000</b>	<b>0.10%</b>	<b>61,477</b>	<b>78,043</b>	<b>106,000</b>	<b>106,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Total Patrol</b>		<b>6,434,665</b>	<b>5,835,051</b>	<b>6,476,676</b>	<b>8.90%</b>	<b>4,355,694</b>	<b>5,725,057</b>	<b>6,550,052</b>	<b>6,267,552</b>
<b>Patrol - Traffic Enforcement</b>									
PTRL-TEO-100 1	Personal Services	128,886	182,621	191,616		114,119	161,616	199,861	199,861
PTRL-TEO-100 12	Personal Services O/T	1,170	985	2,100		-	2,100	2,100	2,100
PTRL-TEO-400 421	Uniforms	369	688	3,000		995	3,000	3,000	3,000
<b>Total Patrol - Traffic Enforcement</b>		<b>130,424</b>	<b>184,294</b>	<b>196,716</b>	<b>0.27%</b>	<b>115,114</b>	<b>166,716</b>	<b>204,961</b>	<b>204,961</b>
<b>Patrol - Crossing Guards</b>									
PTRL-XGDS-100 1	Personal Services	223,394	226,848	258,000		156,202	258,000	272,000	272,000
PTRL-XGDS-100 12	Personal Services O/T	1,381	1,603	-		526	526	-	-
PTRL-XGDS-400 421	Uniforms	1,111	741	1,500		715	1,500	1,500	1,500
PTRL-XGDS-400 492	Sch Guards Car Allow	9,550	10,350	12,000		11,150	12,000	12,000	12,000
<b>Total Patrol - Crossing Guards</b>		<b>235,437</b>	<b>239,543</b>	<b>271,500</b>	<b>0.37%</b>	<b>168,593</b>	<b>272,026</b>	<b>285,500</b>	<b>285,500</b>
<b>Total Patrol</b>		<b>7,066,130</b>	<b>6,560,204</b>	<b>7,332,281</b>	<b>10.08%</b>	<b>4,855,997</b>	<b>6,557,846</b>	<b>7,433,263</b>	<b>7,150,763</b>
<b>Support</b>									
<b>Support - Accreditation</b>									
SPRT-ACCRD-100 1	Personal Services	83,168	122,864	86,083		109,244	171,231	155,666	155,666
SPRT-ACCRD-100 12	Personal Services O/T	3,450	487	10,000		2,475	10,000	10,000	10,000
SPRT-ACCRD-400 435	Prof Business Exp	-	200	-		300	-	-	-
SPRT-ACCRD-400 496	Professional Development	-	690	-		-	3,000	3,000	3,000

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
SPRT-ACCRD-400 499	Contractual Expense	11,210	12,693	20,000		15,744	20,000	15,000	15,000
<b>Total Support - Accreditation</b>		<b>97,828</b>	<b>136,933</b>	<b>116,083</b>	<b>0.16%</b>	<b>127,764</b>	<b>204,231</b>	<b>183,666</b>	<b>183,666</b>
<b>Support - Information Technology</b>									
SPRT-MIS-100 1	Personal Services	193,970	143,509	145,425		116,888	145,424	145,411	145,411
SPRT-MIS-100 12	Personal Services O/T	4,265	909	10,000		35	35	10,000	10,000
SPRT-MIS-200 21	Office Equipment	7,942	14	4,000		9	4,000	4,000	4,000
SPRT-MIS-400 460	Repairs to Equipment	2,347	-	-		-	-	-	-
SPRT-MIS-400 496	Professional Development	-	-	-		-	-	-	-
SPRT-MIS-400 499	Contractual Expense	24,274	56,424	75,000		15,378	75,000	136,000	136,000
<b>Total Support - Information Technology</b>		<b>232,798</b>	<b>200,856</b>	<b>234,425</b>	<b>0.32%</b>	<b>132,310</b>	<b>224,459</b>	<b>319,411</b>	<b>319,411</b>
<b>Support - Training</b>									
SPRT-TRAIN-100 1	Personal Services	83,618	122,864	77,833		109,244	101,760	155,666	155,666
SPRT-TRAIN-100 12	Personal Services O/T	1,413	487	20,000		-	20,000	14,000	14,000
SPRT-TRAIN-400 426	Special Dept Supplies	34,212	10,595	30,000		24,947	30,000	35,000	35,000
SPRT-TRAIN-400 496	Professional Development	2,993	784	3,000		484	3,000	6,360	6,360
<b>Total Support - Training</b>		<b>122,236</b>	<b>134,730</b>	<b>130,833</b>		<b>134,675</b>	<b>154,760</b>	<b>211,026</b>	<b>211,026</b>
<b>Total Support</b>		<b>452,861</b>	<b>472,519</b>	<b>481,340</b>	<b>0.66%</b>	<b>394,749</b>	<b>583,450</b>	<b>714,103</b>	<b>714,103</b>
<b>Total Police</b>		<b>8,580,528</b>	<b>8,501,212</b>	<b>8,990,873</b>	<b>12.36%</b>	<b>6,083,949</b>	<b>8,300,926</b>	<b>9,298,545</b>	<b>9,016,045</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Fire - Summary by Expenditure Group</b>									
	Personnel	6,677,849	6,988,414	6,863,262	9.4%	4,640,463	6,390,000	6,875,869	7,292,526
	Equipment	120,164	56,148	211,500	0.3%	76,869	140,480	131,000	56,000
	Contractual	386,462	350,792	353,410	0.5%	208,557	359,316	517,510	517,510
	<b>Total Fire</b>	<b>7,184,474</b>	<b>7,395,354</b>	<b>7,428,172</b>	<b>10.2%</b>	<b>4,925,889</b>	<b>6,889,796</b>	<b>7,524,379</b>	<b>7,866,036</b>
<b>Fire - Summary by Division Code</b>									
	Administration	370,078	250,260	342,930	0.5%	197,473	284,500	349,759	349,759
	Records	71,396	78,738	77,189	0.1%	58,071	77,500	79,745	79,745
	Scheduling	159,272	158,515	150,873	0.2%	121,038	162,500	150,873	163,163
	Suppression	6,173,600	6,574,473	6,500,057	8.9%	4,348,170	6,025,546	6,558,879	6,875,956
	Training	283,287	243,429	291,123	0.4%	169,403	261,750	285,623	297,913
	FireVolunteers	126,841	89,940	66,000	0.1%	31,735	78,000	99,500	99,500
	<b>Total Fire</b>	<b>7,184,474</b>	<b>7,395,354</b>	<b>7,428,172</b>	<b>10.2%</b>	<b>4,925,889</b>	<b>6,889,796</b>	<b>7,524,379</b>	<b>7,866,036</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Fire - Detail by Line Item - A-3410</b>									
<b>Administration</b>									
ADMIN-ADMIN-100 1	Personal Services	326,371	201,062	297,430		161,476	217,000	304,259	304,259
ADMIN-ADMIN-100 12	Personal Services O/T	8,696	3,813	28,000		3,726	14,000	28,000	28,000
ADMIN-ADMIN-100 13	Personal Services O/T	2,752	26,780	-		23,485	36,000	-	-
	<b>Personnel Total</b>	<b>337,819</b>	<b>231,655</b>	<b>325,430</b>	<b>0.4%</b>	<b>188,686</b>	<b>267,000</b>	<b>332,259</b>	<b>332,259</b>
ADMIN-ADMIN-200 21	Office Equipment	20,230	300	3,000		1,493	3,000	3,000	3,000
	<b>Total Equipment</b>	<b>20,230</b>	<b>300</b>	<b>3,000</b>	<b>0.0%</b>	<b>1,493</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
ADMIN-ADMIN-400 412	Office Supplies	337	498	1,000		54	1,000	1,000	1,000
ADMIN-ADMIN-400 435	Prof Business Exp	2,212	1,360	2,500		1,315	2,500	2,500	2,500
ADMIN-ADMIN-400 449	Miscellaneous Supplies	1,452	1,567	1,500		617	1,500	1,500	1,500
ADMIN-ADMIN-400 454	Travel	-	90	1,000		110	1,000	1,000	1,000
ADMIN-ADMIN-400 461	Repairs to Buildings	384	-	-		-	-	-	-
ADMIN-ADMIN-400 469	Printing & Forms	-	-	-		-	-	-	-
ADMIN-ADMIN-400 496	Professional Development	2,099	2,192	3,500		2,426	3,500	3,500	3,500
ADMIN-ADMIN-400 499	Contractual Expense	5,546	12,599	5,000		2,772	5,000	5,000	5,000
	<b>Contractual Expense</b>	<b>12,029</b>	<b>18,305</b>	<b>14,500</b>	<b>0.0%</b>	<b>7,293</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
	<b>Total Administration</b>	<b>370,078</b>	<b>250,260</b>	<b>342,930</b>	<b>0.5%</b>	<b>197,473</b>	<b>284,500</b>	<b>349,759</b>	<b>349,759</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Records</b>									
ADMIN-RCDS-100 1	Personal Services	71,396	78,738	75,189		58,071	77,000	77,745	77,745
ADMIN-RCDS-100 12	Personal Services O/T	-	-	2,000		-	500	2,000	2,000
	<b>Personnel Total</b>	<b>71,396</b>	<b>78,738</b>	<b>77,189</b>	<b>0.1%</b>	<b>58,071</b>	<b>77,500</b>	<b>79,745</b>	<b>79,745</b>
ADMIN-RCDS-200 21	Office Equipment	-	-	-		-	-	-	-
	<b>Total Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ADMIN-RCDS-400 412	Office Supplies	-	-	-		-	-	-	-
ADMIN-RCDS-400 496	Professional Development	-	-	-		-	-	-	-
	<b>Contractual Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Records</b>	<b>71,396</b>	<b>78,738</b>	<b>77,189</b>	<b>0.1%</b>	<b>58,071</b>	<b>77,500</b>	<b>79,745</b>	<b>79,745</b>
<b>Scheduling</b>									
ADMIN-SCHED-100 1	Personal Services	158,836	158,515	145,873		119,433	160,000	145,873	158,163
ADMIN-SCHED-100 12	Personal Services O/T	421	-	5,000		1,604	2,500	5,000	5,000
	<b>Personnel Total</b>	<b>159,256</b>	<b>158,515</b>	<b>150,873</b>	<b>0.2%</b>	<b>121,038</b>	<b>162,500</b>	<b>150,873</b>	<b>163,163</b>
ADMIN-SCHED-200 21	Office Equipment	-	-	-		-	-	-	-
	<b>Total Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
ADMIN-SCHED-400 412	Office Supplies	16	-	-		-	-	-	-
	<b>Contractual Expense</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Scheduling</b>	<b>159,272</b>	<b>158,515</b>	<b>150,873</b>	<b>0.2%</b>	<b>121,038</b>	<b>162,500</b>	<b>150,873</b>	<b>163,163</b>
<b>Suppression</b>									
SUPP-SUPP-100 1	Personal Services	5,129,051	5,337,064	5,368,897		3,354,639	4,608,000	5,372,119	5,764,196
SUPP-SUPP-100 12	Personal Services O/T	687,639	924,994	640,000		732,140	1,000,000	640,000	640,000
	<b>Personnel Total</b>	<b>5,816,690</b>	<b>6,262,058</b>	<b>6,008,897</b>	<b>8.3%</b>	<b>4,086,779</b>	<b>5,608,000</b>	<b>6,012,119</b>	<b>6,404,196</b>
SUPP-SUPP-200 21	Office Equipment	5,985	-	-		-	-	-	-
SUPP-SUPP-200 22	Furniture & Fixtures	16,831	28,980	68,500		24,980	24,980	23,500	23,500
SUPP-SUPP-200 25	Fire Equipment	63,792	26,868	125,000		50,396	105,000	97,000	22,000
	<b>Total Equipment</b>	<b>86,608</b>	<b>55,848</b>	<b>193,500</b>	<b>0.3%</b>	<b>75,376</b>	<b>129,980</b>	<b>120,500</b>	<b>45,500</b>
SUPP-SUPP-400 412	Office Supplies	416	323	1,000		276	500	500	500
SUPP-SUPP-400 413	Auto Supplies	1,593	2,640	2,000		1,017	2,000	2,000	2,000
SUPP-SUPP-400 420	Hose & Tools	13,851	34,279	20,000		9,213	15,000	20,600	20,600
SUPP-SUPP-400 421	Uniforms	30,166	23,326	30,000		15,596	30,000	30,000	30,000
SUPP-SUPP-400 421-0	Personal Protective Equipment	59,413	71,405	50,000		59,566	59,566	61,000	61,000
SUPP-SUPP-400 435	Prof Business Exp	680	-	2,000		445	1,500	1,500	1,500
SUPP-SUPP-400 436	Radio Repairs	10,560	4,459	15,000		7,383	10,000	10,000	10,000
SUPP-SUPP-400 449	Miscellaneous Supplies	12,637	14,680	12,500		11,044	12,500	12,500	12,500

Fire

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
SUPP-SUPP-400 452	Painting	-	-	2,500		-	500	1,000	1,000
SUPP-SUPP-400 454	Travel	600	1,500	2,000		(744)	1,000	2,000	2,000
SUPP-SUPP-400 460	Repairs to Equipment	10,268	8,956	20,000		9,074	15,000	15,000	15,000
SUPP-SUPP-400 460-0	Repairs to Apparatus	26,875	-	20,000		3,733	20,000	20,000	20,000
SUPP-SUPP-400 461	Repairs to Buildings	52,051	30,742	35,000		32,588	35,000	160,000	160,000
SUPP-SUPP-400 496	Professional Development	5,705	6,846	15,000		5,712	15,000	15,000	15,000
SUPP-SUPP-400 499	Contractual Expense	45,485	57,411	70,660		31,113	70,000	75,160	75,160
	<b>Contractual Expense</b>	<b>270,301</b>	<b>256,566</b>	<b>297,660</b>	<b>0.4%</b>	<b>186,015</b>	<b>287,566</b>	<b>426,260</b>	<b>426,260</b>
	<b>Total Suppression</b>	<b>6,173,600</b>	<b>6,574,473</b>	<b>6,500,057</b>	<b>8.9%</b>	<b>4,348,170</b>	<b>6,025,546</b>	<b>6,558,879</b>	<b>6,875,956</b>
<b>Training</b>									
TRAIN-CARER-100 1	Personal Services	158,555	157,030	145,873		121,998	160,000	145,873	158,163
TRAIN-CARER-100 12	Personal Services O/T	113,586	86,172	125,000		47,404	90,000	125,000	125,000
	<b>Personnel Total</b>	<b>272,140</b>	<b>243,202</b>	<b>270,873</b>	<b>0.4%</b>	<b>169,403</b>	<b>250,000</b>	<b>270,873</b>	<b>283,163</b>
TRAIN-CARER-200 25	Fire Equipment	9,456	-	10,000		-	5,000	5,000	5,000
	<b>Total Equipment</b>	<b>9,456</b>	<b>-</b>	<b>10,000</b>	<b>0.0%</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
TRAIN-CARER-400 412	Office Supplies	760	-	1,000		-	500	500	500
TRAIN-CARER-400 413	Auto Supplies	-	-	500		-	500	500	500
TRAIN-CARER-400 449	Miscellaneous Supplies	931	227	1,000		-	500	1,000	1,000
TRAIN-CARER-400 461	Repairs to Buildings	-	-	5,000		-	2,500	5,000	5,000

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

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TRAIN-CARER-400 469	Printing & Forms	-	-	250		-	250	250	250
TRAIN-CARER-400 496	Professional Development	-	-	2,500		-	2,500	2,500	2,500
	<b>Contractual Expense</b>	<b>1,691</b>	<b>227</b>	<b>10,250</b>	<b>0.0%</b>	<b>-</b>	<b>6,750</b>	<b>9,750</b>	<b>9,750</b>
	<b>Total Training</b>	<b>283,287</b>	<b>243,429</b>	<b>291,123</b>	<b>0.4%</b>	<b>169,403</b>	<b>261,750</b>	<b>285,623</b>	<b>297,913</b>
<b>Fire Volunteers</b>									
TRAIN-VOL-100	Personal Services O/T	20,547	14,245	30,000		16,487	25,000	30,000	30,000
	<b>Personnel Total</b>	<b>20,547</b>	<b>14,245</b>	<b>30,000</b>	<b>0.0%</b>	<b>16,487</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>
TRAIN-VOL-200	Fire Equipment	3,869	-	5,000		-	2,500	2,500	2,500
	<b>Total Equipment</b>	<b>3,869</b>	<b>-</b>	<b>5,000</b>	<b>0.0%</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
TRAIN-VOL-400	Equip/Train Exp Vol Co #1	32,661	21,228	-		-	-	-	-
TRAIN-VOL-400	Equip/Train Exp Vol Co #2	32,661	21,307	-		-	-	-	-
TRAIN-VOL-400	Equip/Train Exp Vol Co #3	32,661	21,307	-		-	-	-	-
TRAIN-VOL-400	Radio Repairs	-	(1,035)	5,000		-	2,500	2,500	2,500
TRAIN-VOL-400	Miscellaneous Supplies	669	735	6,500		59	30,000	1,000	1,000
TRAIN-VOL-400	Professional Development	280	-	2,500		-	1,000	2,500	2,500
TRAIN-VOL-400	Contractual Expense	3,493	12,152	17,000		15,190	17,000	61,000	61,000
	<b>Contractual Expense</b>	<b>102,425</b>	<b>75,694</b>	<b>31,000</b>	<b>0.0%</b>	<b>15,248</b>	<b>50,500</b>	<b>67,000</b>	<b>67,000</b>
	<b>Total Fire Volunteers</b>	<b>126,841</b>	<b>89,940</b>	<b>66,000</b>	<b>0.1%</b>	<b>31,735</b>	<b>78,000</b>	<b>99,500</b>	<b>99,500</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent of Fund Expenses</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
	<b>Total Fire</b>	<b>7,184,474</b>	<b>7,395,354</b>	<b>7,428,172</b>	<b>10.2%</b>	<b>4,925,889</b>	<b>6,889,796</b>	<b>7,524,379</b>	<b>7,866,036</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Building and Safety Inspections - Summary by Expenditure Group</b>									
	Personnel	777,997	801,551	850,598	1.2%	612,013	764,898	865,679	865,679
	Equipment	45,558	-	-	0.0%	-	-	-	-
	Contractual	8,298	14,061	22,000	0.0%	12,041	22,000	24,500	24,500
	<b>Total Building and Safety Inspections</b>	<b>831,853</b>	<b>815,612</b>	<b>872,598</b>	<b>1.2%</b>	<b>624,054</b>	<b>786,898</b>	<b>890,179</b>	<b>890,179</b>
<b>Building and Safety Inspections - Summary by Division Code</b>									
	Administration	265,000	190,225	233,489	0.3%	608,506	767,462	890,179	890,179
	BAR	87,662	94,876	102,629	0.1%	15,549	19,436	-	-
	Board	20,761	22,428	22,398	0.0%	-	-	-	-
	Inspections	232,999	260,034	267,364	0.4%	-	-	-	-
	Plan Review	104,247	116,004	111,162	0.2%	-	-	-	-
	Permit	121,184	132,045	135,555	0.2%	-	-	-	-
	<b>Total Building and Safety Inspections</b>	<b>831,853</b>	<b>815,612</b>	<b>872,598</b>	<b>1.2%</b>	<b>624,054</b>	<b>786,898</b>	<b>890,179</b>	<b>890,179</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Building and Safety Inspections - A-3620</b>									
<b>Administration</b>									
ADMIN-ADMIN-100 1	Personal Services	211,144	176,164	211,489		583,408	729,261	804,579	804,579
ADMIN-ADMIN-100 12	Personal Services	-	-	-		473	473	38,300	38,300
ADMIN-ADMIN-100 13	Personal Services	-	-	-		12,583	15,729	22,800	22,800
	<b>Personnel Total</b>	<b>211,144</b>	<b>176,164</b>	<b>211,489</b>	<b>0.3%</b>	<b>596,464</b>	<b>745,462</b>	<b>865,679</b>	<b>865,679</b>
ADMIN-ADMIN-200 20	Equipment	45,558	-	-		-	-	-	-
	<b>Total Equipment</b>	<b>45,558</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ADMIN-ADMIN-400 412	Office Supplies	346	1,678	2,000		710	2,000	2,000	2,000
ADMIN-ADMIN-400 458	Supplemental Services	3,011	4,750	10,000		6,970	10,000	12,000	12,000
ADMIN-ADMIN-400 469	Printing & Forms	2,386	1,088	2,500		1,838	2,500	2,500	2,500
ADMIN-ADMIN-400 496	Professional Development	2,060	3,050	2,500		2,200	2,500	3,000	3,000
ADMIN-ADMIN-400 499	Contractual Expense	495	3,495	5,000		324	5,000	5,000	5,000
	<b>Contractual Expense</b>	<b>8,298</b>	<b>14,061</b>	<b>22,000</b>	<b>0.0%</b>	<b>12,041</b>	<b>22,000</b>	<b>24,500</b>	<b>24,500</b>
	<b>Total Administration</b>	<b>265,000</b>	<b>190,225</b>	<b>233,489</b>	<b>0.3%</b>	<b>608,506</b>	<b>767,462</b>	<b>890,179</b>	<b>890,179</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>BAR</b>									
ADMIN-BAR-100 1	Personal Services	65,174	71,022	72,629		-	-	-	-
ADMIN-BAR-100 12	Personal Services O/T	22,487	23,854	30,000		15,549	19,436	-	-
	<b>Total BAR</b>	<b>87,662</b>	<b>94,876</b>	<b>102,629</b>	<b>0.1%</b>	<b>15,549</b>	<b>19,436</b>	-	-
<b>Board</b>									
ADMIN-BDAPL-100 1	Personal Services	20,761	22,428	22,398		-	-	-	-
	<b>Total Board</b>	<b>20,761</b>	<b>22,428</b>	<b>22,398</b>	<b>0.0%</b>	-	-	-	-
<b>Inspections</b>									
ADMIN-INSP-100 1	Personal Services	226,526	253,591	244,565		-	-	-	-
ADMIN-INSP-100 12	Personal Services	-	-	-		-	-	-	-
ADMIN-INSP-100 13	Personal Services P/T	6,473	6,443	22,799		-	-	-	-
	<b>Total Inspections</b>	<b>232,999</b>	<b>260,034</b>	<b>267,364</b>	<b>0.4%</b>	-	-	-	-
<b>PLRVW</b>									
ADMIN-PLRVW-100 1	Personal Services	104,247	116,004	111,162		-	-	-	-
	<b>Total PLRVW</b>	<b>104,247</b>	<b>116,004</b>	<b>111,162</b>	<b>0.2%</b>	-	-	-	-

Village of Scarsdale  
 General Fund - Account Detail  
 at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Permit</b>									
ADMIN-PRMT-100 1	Personal Services	121,184	132,045	135,555		-	-	-	-
ADMIN-PRMT-100 12	Personal Services	-	-	-		-	-	-	-
	<b>Total Permit</b>	<b>121,184</b>	<b>132,045</b>	<b>135,555</b>	<b>0.2%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Building &amp; Safety Inspection</b>	<b>831,853</b>	<b>815,612</b>	<b>872,598</b>	<b>1.2%</b>	<b>624,054</b>	<b>786,898</b>	<b>890,179</b>	<b>890,179</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Parks, Recreation and Conservation - Summary by Expenditure Group</b>									
	Personnel	2,100,391	2,069,945	2,331,307	3.2%	1,798,030	2,049,378	2,338,806	2,335,805
	Equipment	105,917	48,693	260,000	0.4%	207,068	265,000	240,000	15,000
	Contractual	1,638,536	1,688,235	1,970,505	2.7%	1,124,227	1,857,463	2,002,520	2,032,520
	<b>Total Parks, Recreation and Conservation</b>	<b>3,844,845</b>	<b>3,806,872</b>	<b>4,561,812</b>	<b>6.3%</b>	<b>3,129,324</b>	<b>4,171,841</b>	<b>4,581,326</b>	<b>4,383,325</b>
<b>Parks, Recreation and Conservation - Summary by Division Code</b>									
	Administration	869,472	757,002	836,009	1.1%	656,813	768,363	837,227	867,227
	Day Camp	678,383	660,372	748,000	1.0%	793,307	796,150	774,000	774,000
	Soccer Camp	17,304	15,746	18,000	0.0%	8,955	8,955	18,000	18,000
	Sports Camp	21,225	18,495	20,000	0.0%	-	29,632	32,100	32,100
	Travel Camp	144,009	200,680	300,000	0.4%	116,975	189,926	259,500	259,500
	Nature Center Maintenance	22,277	24,322	33,000	0.0%	17,411	33,000	35,000	35,000
	Nature Center Programs	154,372	168,364	202,490	0.3%	145,328	168,249	228,327	228,327
	Playground Maintenance	760,546	722,711	1,005,559	1.4%	678,554	957,034	1,002,652	777,650
	Athletic	439,295	396,452	451,350	0.6%	213,248	392,822	450,200	450,200
	Culture	22,739	24,345	33,000	0.0%	25,066	27,700	35,000	33,000
	Recreation - Other	213,711	130,936	151,305	0.2%	117,416	132,491	151,520	150,520
	Seniors	45,178	62,681	81,400	0.1%	47,318	60,475	82,300	82,300
	Tennis	456,336	624,766	681,700	0.9%	308,934	607,044	675,500	675,500
	<b>Total Parks, Recreation and Conservation</b>	<b>3,844,845</b>	<b>3,806,872</b>	<b>4,561,812</b>	<b>6.3%</b>	<b>3,129,324</b>	<b>4,171,841</b>	<b>4,581,326</b>	<b>4,383,325</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Parks, Recreation and Conservation - Detail by Line Item - A-7020</b>									
<b>Administration</b>									
ADMIN-ADMIN-100 1	Personal Services	598,287	568,447	615,609		470,003	587,503	636,827	636,827
ADMIN-ADMIN-100 12	Personal Services O/T	12,309	17,202	25,000		17,024	17,024	25,000	25,000
ADMIN-ADMIN-100 13	Personal Services P/T	61,017	17,145	25,000		12,842	11,498	25,000	25,000
	<b>Personnel Total</b>	<b>671,613</b>	<b>602,794</b>	<b>665,609</b>	<b>0.9%</b>	<b>499,868</b>	<b>616,025</b>	<b>686,827</b>	<b>686,827</b>
ADMIN-ADMIN-200 20	Equipment	430	23,993	2,500		624	2,500	2,500	2,500
	<b>Total Equipment</b>	<b>430</b>	<b>23,993</b>	<b>2,500</b>		<b>624</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
ADMIN-ADMIN-400 412	Office Supplies	4,816	3,474	5,000		2,826	5,000	5,000	5,000
ADMIN-ADMIN-400 435	Prof Business Exp	55	-	1,000		4,100	5,600	3,000	3,000
ADMIN-ADMIN-400 451	Insurance	37,000	38,850	40,000		40,000	40,000	42,500	42,500
ADMIN-ADMIN-400 453	Telephone	3,034	3,666	5,400		2,874	5,400	5,400	5,400
ADMIN-ADMIN-400 469	Printing & Forms	592	2,698	3,000		3,560	3,000	3,000	3,000
ADMIN-ADMIN-400 479	Transaction Fees	130,830	3,687	70,000		2,338	2,338	-	70,000
ADMIN-ADMIN-400 480	Dues & Subscriptions	895	1,974	1,000		625	1,000	1,000	1,000
ADMIN-ADMIN-400 485	Postage	-	3,500	1,000		-	1,000	1,000	1,000
ADMIN-ADMIN-400 496	Professional Development	425	705	1,500		625	1,500	2,000	2,000
ADMIN-ADMIN-400 499	Contractual Expense	19,782	71,663	40,000		99,373	85,000	85,000	45,000

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
	<b>Contractual Expense</b>	<b>197,429</b>	<b>130,216</b>	<b>167,900</b>	<b>0.2%</b>	<b>156,320</b>	<b>149,838</b>	<b>147,900</b>	<b>177,900</b>
	<b>Total Administration</b>	<b>869,472</b>	<b>757,002</b>	<b>836,009</b>	<b>1.1%</b>	<b>656,813</b>	<b>768,363</b>	<b>837,227</b>	<b>867,227</b>
<b>Day Camp</b>									
CAMPS-DAY-100 13	Personal Services P/T	568,596	548,848	595,000		588,389	595,000	610,000	610,000
	<b>Personnel Total</b>	<b>568,596</b>	<b>548,848</b>	<b>595,000</b>	<b>0.8%</b>	<b>588,389</b>	<b>595,000</b>	<b>610,000</b>	<b>610,000</b>
CAMPS-DAY-200 20	Equipment	585	1,905	2,500		872	2,500	2,500	2,500
	<b>Total Equipment</b>	<b>585</b>	<b>1,905</b>	<b>2,500</b>	<b>0.0%</b>	<b>872</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
CAMPS-DAY-400 412	Office Supplies	1,600	1,151	1,500		653	1,500	1,500	1,500
CAMPS-DAY-400 415	Athletic Supplies	491	1,933	5,000		558	5,000	5,000	5,000
CAMPS-DAY-400 417	Arts & Crafts Supplies	3,571	3,156	3,500		14	3,500	3,500	3,500
CAMPS-DAY-400 421	Uniforms	325	-	10,000		375	10,000	10,000	10,000
CAMPS-DAY-400 431	Food Supplies	3,651	4,730	7,000		2,576	5,500	7,000	7,000
CAMPS-DAY-400 432	First Aid Supplies	391	780	1,500		355	1,500	2,500	2,500
CAMPS-DAY-400 449	Miscellaneous Supplies	1,846	2,841	2,000		857	2,000	2,000	2,000
CAMPS-DAY-400 499	Contractual Expense	97,326	95,027	120,000		155,308	126,300	130,000	130,000
	<b>Contractual Expense</b>	<b>109,202</b>	<b>109,619</b>	<b>150,500</b>	<b>0.2%</b>	<b>204,045</b>	<b>198,650</b>	<b>161,500</b>	<b>161,500</b>
	<b>Total Day Camp</b>	<b>678,383</b>	<b>660,372</b>	<b>748,000</b>	<b>1.0%</b>	<b>793,307</b>	<b>796,150</b>	<b>774,000</b>	<b>774,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Soccer Camp</b>									
CAMPS-SOCCR-400 499	Contractual Expense	17,304	15,746	18,000		8,955	8,955	18,000	18,000
	<b>Total Soccer Camp</b>	<b>17,304</b>	<b>15,746</b>	<b>18,000</b>	<b>0.0%</b>	<b>8,955</b>	<b>8,955</b>	<b>18,000</b>	<b>18,000</b>
<b>Sports Camp</b>									
CAMPS-SPORT-400 499	Contractual Expense	21,225	18,495	20,000		-	29,632	32,100	32,100
	<b>Total Sports Camp</b>	<b>21,225</b>	<b>18,495</b>	<b>20,000</b>	<b>0.0%</b>	<b>-</b>	<b>29,632</b>	<b>32,100</b>	<b>32,100</b>
<b>Travel Camp</b>									
CAMPS-TRAVL-100 13	Personal Services P/T	40,050	54,020	65,000		60,819	65,000	70,000	70,000
	<b>Personnel Total</b>	<b>40,050</b>	<b>54,020</b>	<b>65,000</b>	<b>0.1%</b>	<b>60,819</b>	<b>65,000</b>	<b>70,000</b>	<b>70,000</b>
CAMPS-TRAVL-400 421	Uniforms	3,526	2,150	12,000		-	12,000	12,000	12,000
CAMPS-TRAVL-400 432	First Aid Supplies	-	-	1,000		-	1,000	1,000	1,000
CAMPS-TRAVL-400 449	Miscellaneous Supplies	-	336	2,000		24	1,500	1,500	1,500
CAMPS-TRAVL-400 463	Buses/Trips	47,700	55,850	100,000		-	43,350	75,000	75,000
CAMPS-TRAVL-400 499	Contractual Expense	52,734	88,324	120,000		56,133	67,076	100,000	100,000
	<b>Contractual Expense</b>	<b>103,959</b>	<b>146,660</b>	<b>235,000</b>	<b>0.3%</b>	<b>56,157</b>	<b>124,926</b>	<b>189,500</b>	<b>189,500</b>
	<b>Total Travel Camp</b>	<b>144,009</b>	<b>200,680</b>	<b>300,000</b>	<b>0.4%</b>	<b>116,975</b>	<b>189,926</b>	<b>259,500</b>	<b>259,500</b>
<b>Nature Center Maintenance</b>									
NATUR-MAINT-400 411	Fuel, Light & Power	8,950	12,692	14,000		6,494	14,000	14,000	14,000

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
NATUR-MAINT-400 414	Maint Supplies	839	1,402	1,000		658	1,000	1,000	1,000
NATUR-MAINT-400 460	Repairs to Equipment	-	968	1,000		500	1,000	1,000	1,000
NATUR-MAINT-400 461	Repairs to Buildings	378	4,718	10,000		687	10,000	10,000	10,000
NATUR-MAINT-400 483	Care of Grounds	8,561	2,376	3,000		1,039	3,000	4,000	4,000
NATUR-MAINT-400 499	Contractual Expense	3,548	2,167	4,000		8,033	4,000	5,000	5,000
<b>Total Nature Center Maintenance</b>		<b>22,277</b>	<b>24,322</b>	<b>33,000</b>	<b>0.0%</b>	<b>17,411</b>	<b>33,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Nature Center Program</b>									
NATUR-PROG-100 1	Personal Services	68,085	67,309	68,825		52,838	47,334	71,827	71,827
NATUR-PROG-100 12	Personal Services O/T	2,304	2,346	3,500		2,270	2,270	-	6,500
NATUR-PROG-100 13	Personal Services P/T	68,294	73,971	72,890		70,657	62,645	96,500	90,000
<b>Personnel Total</b>		<b>138,683</b>	<b>143,626</b>	<b>145,215</b>	<b>0.2%</b>	<b>125,765</b>	<b>112,249</b>	<b>168,327</b>	<b>168,327</b>
NATUR-PROG-400 412	Office Supplies	391	899	500		405	500	1,000	1,000
NATUR-PROG-400 417	Arts & Crafts Supplies	239	523	1,500		535	1,500	1,500	1,500
NATUR-PROG-400 426	Special Dept Supplies	2,604	3,109	3,000		864	3,000	5,000	5,000
NATUR-PROG-400 431	Food Supplies	2,336	2,897	6,000		1,890	6,000	7,000	7,000
NATUR-PROG-400 449	Miscellaneous Supplies	1,287	9,211	28,575		7,977	28,000	28,000	28,000
NATUR-PROG-400 451	Insurance	3,000	3,500	4,000		4,000	4,000	4,500	4,500
NATUR-PROG-400 499	Contractual Expense	5,833	4,599	13,700		3,893	13,000	13,000	13,000
<b>Contractual Expense</b>		<b>15,690</b>	<b>24,738</b>	<b>57,275</b>	<b>0.1%</b>	<b>19,563</b>	<b>56,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Total Nature Center Program</b>		<b>154,372</b>	<b>168,364</b>	<b>202,490</b>	<b>0.3%</b>	<b>145,328</b>	<b>168,249</b>	<b>228,327</b>	<b>228,327</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Playground Maintenance</b>									
PLGRD-MAINT-100 1	Personal Services	270,257	275,310	284,059		210,561	263,201	395,152	285,150
PLGRD-MAINT-100 12	Personal Services O/T	49,402	56,402	50,000		41,161	36,589	-	55,000
PLGRD-MAINT-100 13	Personal Services P/T	29,566	43,452	50,000		33,444	33,444	-	55,000
	<b>Personnel Total</b>	<b>349,225</b>	<b>375,164</b>	<b>384,059</b>	<b>0.5%</b>	<b>285,165</b>	<b>333,234</b>	<b>395,152</b>	<b>395,150</b>
PLGRD-MAINT-200 20	Equipment	89,676	16,216	250,000		203,641	250,000	225,000	-
	<b>Total Equipment</b>	<b>89,676</b>	<b>16,216</b>	<b>250,000</b>	<b>0.3%</b>	<b>203,641</b>	<b>250,000</b>	<b>225,000</b>	<b>-</b>
PLGRD-MAINT-400 411	Fuel, Light & Power	13,857	15,955	20,000		9,824	20,000	20,000	20,000
PLGRD-MAINT-400 414	Maint Supplies	1,368	3,037	3,000		3,168	3,000	3,000	3,000
PLGRD-MAINT-400 449	Miscellaneous Supplies	7,591	6,853	5,500		2,931	5,500	6,500	6,500
PLGRD-MAINT-400 460	Repairs to Equipment	7,637	5,237	5,000		1,634	5,000	5,500	5,500
PLGRD-MAINT-400 461	Repairs to Buildings	7,981	18,651	18,000		1,301	18,000	20,000	20,000
PLGRD-MAINT-400 483	Care of Grounds	52,270	53,108	62,500		50,654	64,800	65,000	65,000
PLGRD-MAINT-400 483-1	Care of Trees	4,600	10,000	12,500		-	12,500	12,500	12,500
PLGRD-MAINT-400 499	Contractual Expense	226,340	218,491	245,000		120,235	245,000	250,000	250,000
	<b>Contractual Expense</b>	<b>321,644</b>	<b>331,331</b>	<b>371,500</b>	<b>0.5%</b>	<b>189,747</b>	<b>373,800</b>	<b>382,500</b>	<b>382,500</b>
	<b>Total Playground Maintenance</b>	<b>760,546</b>	<b>722,711</b>	<b>1,005,559</b>	<b>1.4%</b>	<b>678,554</b>	<b>957,034</b>	<b>1,002,652</b>	<b>777,650</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Athletic</b>									
REC-ATHL-100 12	Personal Services O/T	-	4,267	3,500		-	3,500	-	3,500
REC-ATHL-100 13	Personal Services P/T	51,791	53,709	59,000		36,696	47,104	63,500	60,000
	<b>Personnel Total</b>	<b>51,791</b>	<b>57,976</b>	<b>62,500</b>	<b>0.1%</b>	<b>36,696</b>	<b>50,604</b>	<b>63,500</b>	<b>63,500</b>
REC-ATHL-200 20	Equipment	226	-	-		-	-	-	-
	<b>Total Equipment</b>	<b>226</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
REC-ATHL-400 415	Athletic Supplies	35,604	24,871	36,760		1,662	34,840	38,000	38,000
REC-ATHL-400 421	Uniforms	27,162	23,272	32,450		11,894	28,838	36,000	36,000
REC-ATHL-400 427	Trophies	1,150	982	945		114	1,442	1,700	1,700
REC-ATHL-400 449	Miscellaneous Supplies	5,224	808	1,500		(100)	1,000	1,000	1,000
REC-ATHL-400 499	Contractual Expense	318,137	288,542	317,195		162,981	276,098	310,000	310,000
	<b>Contractual Expense</b>	<b>387,278</b>	<b>338,476</b>	<b>388,850</b>	<b>0.5%</b>	<b>176,552</b>	<b>342,218</b>	<b>386,700</b>	<b>386,700</b>
	<b>Total Athletic</b>	<b>439,295</b>	<b>396,452</b>	<b>451,350</b>	<b>0.6%</b>	<b>213,248</b>	<b>392,822</b>	<b>450,200</b>	<b>450,200</b>
<b>Culture</b>									
REC-CULT-100 12	Personal Services O/T	3,729	3,345	8,000		3,066	5,700	-	-
REC-CULT-400 499	Contractual Expense	19,010	21,000	25,000		22,000	22,000	27,000	27,000
	<b>Total Culture</b>	<b>22,739</b>	<b>24,345</b>	<b>33,000</b>	<b>0.0%</b>	<b>25,066</b>	<b>27,700</b>	<b>35,000</b>	<b>33,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Recreation Other</b>									
REC-DISAB-400 499	Contractual Expense - Disability	16,334	17,151	17,580		17,579	17,580	18,020	18,020
REC-OTHER-100 13	Personal Services P/T	-	3,585	-		2,391	2,391	-	-
REC-OTHER-400 499	Contractual Expense	22,300	19,180	23,200		9,570	16,620	22,000	22,000
REC-PLTN-100 13	Personal Services P/T	7,477	2,664	-		-	-	-	-
REC-PLTN-400 411	Fuel, Light & Power	13,542	-	-		-	-	-	-
REC-PLTN-400 461	Repairs to Buildings	5,797	-	-		-	-	-	-
REC-PLTN-400 499	Contractual Expense	1,514	-	-		-	-	-	-
REC-PICK-400 449	Miscellaneous Supplies	4,004	-	-		-	-	-	-
REC-PICK-400 461	Repairs to Buildings	-	-	-		-	-	-	-
REC-PICK-400 499	Contractual Expense	66,644	-	-		-	-	-	-
REC-SPEC-100 12	Personal Services O/T	7,643	10,963	15,700		10,329	15,000	-	11,000
REC-SPEC-100 13	Personal Services P/T	6,577	5,493	6,225		5,912	7,300	19,000	7,000
REC-SPEC-400 427	Trophies	763	947	1,100		558	1,000	1,000	1,000
REC-SPEC-400 449	Miscellaneous Supplies	13,363	14,201	12,100		12,186	12,000	12,500	12,500
REC-SPEC-400 469	Printing & Forms	399	949	625		-	600	1,000	1,000
REC-SPEC-400 499	Contractual Expense	47,354	55,804	74,775		58,891	60,000	78,000	78,000
<b>Total Recreation Other</b>		<b>213,711</b>	<b>130,936</b>	<b>151,305</b>	<b>0.2%</b>	<b>117,416</b>	<b>132,491</b>	<b>151,520</b>	<b>150,520</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Seniors</b>									
SRS-PROG-100 1	Personal Services	-	152	-		-	-	-	-
SRS-PROG-100 13	Personal Services P/T	30,899	38,326	42,000		27,883	24,875	43,000	43,000
	<b>Personnel Total</b>	<b>30,899</b>	<b>38,478</b>	<b>42,000</b>	<b>0.1%</b>	<b>27,883</b>	<b>24,875</b>	<b>43,000</b>	<b>43,000</b>
SRS-CTR-400 417	Arts & Crafts Supplies	-	-	-		-	-	-	-
SRS-CTR-400 431	Food Supplies	-	-	-		-	-	-	-
SRS-CTR-400 449	Miscellaneous Supplies	-	-	-		-	-	-	-
SRS-CTR-400 463	Buses/Trips	300	-	-		-	-	-	-
SRS-PROG-400 431	Food Supplies	663	1,033	2,300		3,381	2,000	2,300	2,300
SRS-PROG-400 449	Miscellaneous Supplies	1,825	1,877	1,600		309	1,600	2,000	2,000
SRS-PROG-400 463	Buses/Trips	-	1,945	3,000		2,136	2,000	3,000	3,000
SRS-PROG-400 485	Postage	-	500	500		-	-	-	-
SRS-PROG-400 499	Contractual Expense	11,491	18,848	32,000		13,609	30,000	32,000	32,000
	<b>Contractual Expense</b>	<b>14,279</b>	<b>24,203</b>	<b>39,400</b>	<b>-</b>	<b>19,434</b>	<b>35,600</b>	<b>39,300</b>	<b>39,300</b>
	<b>Total Seniors</b>	<b>45,178</b>	<b>62,681</b>	<b>81,400</b>	<b>0.1%</b>	<b>47,318</b>	<b>60,475</b>	<b>82,300</b>	<b>82,300</b>
<b>Racquet Sports</b>									
TNIS-TNIS-100 12	Personal Services O/T	14,076	13,522	22,000		10,284	22,000	-	25,000
TNIS-TNIS-100 13	Personal Services P/T	210,035	209,468	320,000		141,462	200,000	275,000	250,000
	<b>Personnel Total</b>	<b>224,111</b>	<b>222,989</b>	<b>342,000</b>	<b>0.5%</b>	<b>151,746</b>	<b>222,000</b>	<b>275,000</b>	<b>275,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
TNIS-TNIS-200 20	Equipment	15,000	6,579	5,000		1,930	10,000	10,000	10,000
	<b>Total Equipment</b>	<b>15,000</b>	<b>6,579</b>	<b>5,000</b>	<b>0.0%</b>	<b>1,930</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
TNIS-TNIS-400 411	Fuel, Light & Power	16,418	32,553	35,500		20,698	35,500	36,000	36,000
TNIS-TNIS-400 414	Maint Supplies	518	80	2,500		-	2,500	2,500	2,500
TNIS-TNIS-400 415	Athletic Supplies	-	-	2,500		-	2,500	5,000	5,000
TNIS-TNIS-400 421	Uniforms	768	1,337	3,000		-	3,000	3,000	3,000
TNIS-TNIS-400 449	Miscellaneous Supplies	2,618	4,939	6,700		(71,495)	6,700	7,000	7,000
TNIS-TNIS-400 461	Repairs to Buildings	-	4,314	13,500		12,851	15,000	15,000	15,000
TNIS-TNIS-400 483	Care of Grounds	16,360	14,527	25,000		9,247	31,900	32,000	32,000
TNIS-TNIS-400 499	Contractual Expense	180,543	337,448	246,000		183,957	277,944	290,000	290,000
	<b>Contractual Expense</b>	<b>217,225</b>	<b>395,198</b>	<b>334,700</b>	<b>0.5%</b>	<b>155,258</b>	<b>375,044</b>	<b>390,500</b>	<b>390,500</b>
	<b>Total Racquet Sports</b>	<b>456,336</b>	<b>624,766</b>	<b>681,700</b>	<b>0.9%</b>	<b>308,934</b>	<b>607,044</b>	<b>675,500</b>	<b>675,500</b>
	<b>Total Parks, Recreation and Conservation</b>	<b>3,844,845</b>	<b>3,806,872</b>	<b>4,561,812</b>	<b>6.3%</b>	<b>3,129,324</b>	<b>4,171,841</b>	<b>4,581,326</b>	<b>4,383,325</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Non Departmental - Summary by Division Code</b>									
	Human Services	449,305	403,012	491,004	0.7%	532,952	533,883	526,135	527,741
	Employee Benefits	17,868,229	19,548,113	20,746,097	28.5%	16,315,768	20,731,097	22,431,695	22,465,918
	Debt	2,299,233	2,187,345	1,269,551	1.7%	1,066,126	1,287,554	1,250,133	1,250,133
	Other Expenses	552,465	597,801	645,000	0.9%	604,785	621,602	704,500	704,500
	Fund Level Expenses	796,960	480,737	645,000	0.9%	39,673	319,547	1,105,000	1,131,000
	Transfers	13,767,137	14,715,298	10,141,916	13.9%	10,141,916	10,141,916	12,699,143	12,376,293
	<b>Total Non Departmental Expense</b>	<b>35,733,330</b>	<b>37,932,306</b>	<b>33,938,568</b>	<b>46.7%</b>	<b>28,701,221</b>	<b>33,635,598</b>	<b>38,716,606</b>	<b>38,455,585</b>
<b>Non Departmental - Summary by Expenditure Group</b>									
	Other	453,637	403,012	506,004	0.7%	532,952	533,883	556,135	557,741
	Special Items	1,349,426	1,078,538	1,290,000	1.8%	644,458	941,149	1,809,500	1,835,500
	Debt - Principal	1,863,034	1,821,689	952,381	1.3%	882,380	952,381	966,106	966,106
	Debt - Interest	436,199	365,656	317,170	0.4%	183,746	335,173	284,027	284,027
	Benefits	17,863,897	19,548,113	20,731,097	28.5%	16,315,768	20,731,097	22,401,695	22,435,918
	Transfers	13,767,137	14,715,298	10,141,916	13.9%	10,141,916	10,141,916	12,699,143	12,376,293
	<b>Total Non Departmental Expense</b>	<b>35,733,330</b>	<b>37,932,306</b>	<b>33,938,568</b>	<b>46.7%</b>	<b>28,701,221</b>	<b>33,635,598</b>	<b>38,716,606</b>	<b>38,455,585</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent of Fund Expenses	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Non Departmental - Detail by Line Item - A-9990</b>									
<b>Human Services</b>									
HUMSV-ADULT-400 490	Senior Outreach - Adult	59,104	60,683	63,467		63,467	63,467	64,989	64,898
HUMSV-MEALS-400 493	Meals on Wheels	12,000	12,000	12,000		9,000	12,000	12,000	12,000
HUMSV-SVAC 400-411	Fuel, Light & Power	28,644	29,383	32,000		22,152	20,847	34,000	34,000
HUMSV-SVAC 400-453	Telephone	2,879	3,255	2,700		2,604	2,314	3,500	3,500
HUMSV-SVAC 400-483	Care of Grounds	3,255	3,300	5,000		2,475	2,475	5,000	5,000
HUMSV-SVAC 400-499	Contractual Expense	60,668	247	50,000		107,418	106,942	67,000	67,000
HUMSV-YOUTH-400 499	Contractual Expense - Youth	282,755	294,144	325,837		325,837	325,837	339,646	341,343
	<b>Total Human Services</b>	<b>449,305</b>	<b>403,012</b>	<b>491,004</b>	<b>0.7%</b>	<b>532,952</b>	<b>533,883</b>	<b>526,135</b>	<b>527,741</b>
<b>Employee Benefits</b>									
SPCL-BENEF-800 9010	State Retirement ERS	1,406,927	1,759,042	1,800,000		1,638,470	1,800,000	1,980,000	1,980,000
SPCL-BENEF-800 9015	State Ret Pol/Fire	3,570,651	4,158,637	4,500,000		3,562,179	4,500,000	5,200,000	5,000,000
SPCL-BENEF-800 9030	Social Security	1,896,171	1,995,764	2,261,097		1,537,063	2,261,097	2,030,495	2,264,718
SPCL-BENEF-800 9040	Workers Compensation	344,702	353,447	475,000		270,653	475,000	475,000	475,000
SPCL-BENEF-800 9040-.1	Workers Compensation Claims	246,938	430,205	425,000		321,385	425,000	425,000	425,000
SPCL-BENEF-800 9045	Life Insurance	18,809	30,980	25,000		20,308	25,000	31,000	31,000
SPCL-BENEF-800 9050	Unemployment Insurance	43,156	35,882	30,000		8,141	30,000	30,000	30,000
SPCL-BENEF-800 9055	Dental Insurance	240,109	287,939	235,000		186,652	235,000	262,000	262,000
SPCL-BENEF-800 9060	Health Insurance	10,096,434	10,496,216	10,980,000		8,770,917	10,980,000	11,968,200	11,968,200
SPCL-CELB-400 499	Contractual Expense	4,332	-	15,000		-	-	30,000	30,000
	<b>Total Employee Benefits</b>	<b>17,868,229</b>	<b>19,548,113</b>	<b>20,746,097</b>	<b>28.5%</b>	<b>16,315,768</b>	<b>20,731,097</b>	<b>22,431,695</b>	<b>22,465,918</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

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<b>Debt</b>									
SPCL-DEBT-600 9710	Serial Bonds	1,798,034	1,751,689	882,381		882,380	882,381	896,106	896,106
SPCL-DEBT-600 9720	EFC Bond	65,000	70,000	70,000		-	70,000	70,000	70,000
SPCL-DEBT-700 9711	Interest on Serial Bonds	417,259	350,439	299,927		177,139	300,687	267,813	267,813
SPCL-DEBT-700 9721	EFC Interest	18,940	15,217	17,243		6,607	34,486	16,214	16,214
	<b>Total Debt</b>	<b>2,299,233</b>	<b>2,187,345</b>	<b>1,269,551</b>	<b>1.7%</b>	<b>1,066,126</b>	<b>1,287,554</b>	<b>1,250,133</b>	<b>1,250,133</b>
<b>Other Expenses</b>									
SPCL-SPCL-400 451	Insurance	515,982	561,926	595,000		574,864	595,000	654,500	654,500
SPCL-SPCL-400 453	Telephone	36,483	35,875	50,000		29,921	26,602	50,000	50,000
	<b>Total Other Expenses</b>	<b>552,465</b>	<b>597,801</b>	<b>645,000</b>	<b>0.9%</b>	<b>604,785</b>	<b>621,602</b>	<b>704,500</b>	<b>704,500</b>
<b>Fund Level Expenses</b>									
SPCL-SPCL-500 1920	Municipal Assoc Dues	9,314	4,618	5,000		8,118	7,118	5,000	5,000
SPCL-SPCL-500 1921	Unallocated	269,850	37,276	40,000		8,809	34,850	50,000	50,000
SPCL-SPCL-500 1924	Community Events	-	-	20,000		-	20,000	-	26,000
SPCL-SPCL-500 1930	Judgements and Claims	54,860	13,859	100,000		15,334	15,334	100,000	100,000
SPCL-SPCL-500 1950	Taxes on Village Property	140,981	146,546	135,000		166	135,000	150,000	150,000
SPCL-SPCL-500 1964	Refund Real Property Tax	2,953	-	100,000		-	100,000	250,000	250,000
SPCL-SPCL-500 1980	Reserve for Uncoll Tax	232,815	185,172	150,000		-	-	150,000	150,000
SPCL-SPCL-500 1980-.4	Pymt MTA Payroll Tax	86,187	93,266	95,000		7,245	7,245	-	-
SPCL-SPCL-500 1990	Contingent Account	-	-	-		-	-	125,000	125,000
SPCL-SPCL-500 1991	Contingent Account	-	-	-		-	-	275,000	275,000
	<b>Total Fund Level Expenses</b>	<b>796,960</b>	<b>480,737</b>	<b>645,000</b>	<b>0.9%</b>	<b>39,673</b>	<b>319,547</b>	<b>1,105,000</b>	<b>1,131,000</b>

Village of Scarsdale

General Fund - Account Detail

at 02/27/2026

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<b>Transfers</b>									
TRNFR-TRNFR-950 9512	To Library Fund	4,511,000	4,725,000	5,008,000		5,008,000	5,008,000	5,320,796	5,270,946
TRNFR-TRNFR-950 9514	To Central Gararage Fund	2,172,000	2,336,000	2,256,750		2,256,750	2,256,750	2,442,137	4,094,637
TRNFR-TRNFR-950 9550	To Capital Fund	7,084,137	7,654,298	2,877,166		2,877,166	2,877,166	4,936,210	3,010,710
	<b>Total Transfers</b>	<b>13,767,137</b>	<b>14,715,298</b>	<b>10,141,916</b>	<b>13.9%</b>	<b>10,141,916</b>	<b>10,141,916</b>	<b>12,699,143</b>	<b>12,376,293</b>
<b>Total Non Departmental Expenses</b>		<b>35,733,330</b>	<b>37,932,306</b>	<b>33,938,568</b>	<b>46.7%</b>	<b>28,701,221</b>	<b>33,635,598</b>	<b>38,716,606</b>	<b>38,516,585</b>

**Village of Scarsdale**

**Pool Fund - Summary of Revenue and Expenses**

at 02/27/2026

<b>Account</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Revenue Summary</b>								
Charges for Services	1,402,754	1,685,437	1,722,000	99.7%	1,894,162	1,894,162	1,922,000	1,922,000
Use of Money and Property	2,059	9,782	5,000	0.3%	-	-	-	-
Miscellaneous Local Sources	6,782	-	-	0.0%	-	-	-	53,350
Transfer from General Fund	-	-	-	0.0%	-	-	-	-
<b>Total Operating Revenue</b>	<b>1,411,595</b>	<b>1,695,219</b>	<b>1,727,000</b>		<b>1,894,162</b>	<b>1,894,162</b>	<b>1,922,000</b>	<b>1,975,350</b>
<b>Expense Summary</b>								
Personnel Services	634,936	815,058	875,700	60.7%	836,932	864,506	908,000	908,000
Equipment	39,999	6,779	2,500	0.2%	1,531	1,530	-	-
Operational Expenses	459,848	500,043	477,700	33.1%	354,148	631,598	517,920	572,920
Special Items	9	60,177	12,700	0.9%	288	10,288	14,000	14,000
Employee Benefits	65,806	81,089	75,000	5.2%	86,004	86,004	80,000	80,000
Transfers	-	-	-	0.0%	-	-	-	-
<b>Total Expenses</b>	<b>1,200,599</b>	<b>1,463,146</b>	<b>1,443,600</b>	-	<b>1,278,904</b>	<b>1,593,927</b>	<b>1,519,920</b>	<b>1,574,920</b>
<b>Excess(Deficiency) of Revenue Over Expenses</b>	<b>210,997</b>	<b>232,073</b>	<b>283,400</b>	-	<b>615,258</b>	<b>300,235</b>	<b>402,080</b>	<b>400,430</b>
Use of Fund Balance	-	-	-	0.0%	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>210,997</b>	<b>232,073</b>	<b>283,400</b>		<b>615,258</b>	<b>300,235</b>	<b>402,080</b>	<b>400,430</b>

Village of Scarsdale

Pool Fund - Revenue by Function

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue</b>								
Charges for Services	1,402,754	1,685,437	1,722,000	99.7%	1,894,162	1,894,162	1,922,000	1,922,000
Use of Money and Property	2,059	9,782	5,000	0.3%	-	-	-	-
Miscellaneous Local Sources	6,782	-	-	0.0%	-	-	-	53,350
Transfer from General Fund	-	-	-	0.0%	-	-	-	-
<b>Total Operating Revenue</b>	<b>1,411,595</b>	<b>1,695,219</b>	<b>1,727,000</b>		<b>1,894,162</b>	<b>1,894,162</b>	<b>1,922,000</b>	<b>1,975,350</b>
Use of Fund Balance	-	-	-	0.0%	-	-	-	-
<b>Total Pool Fund Revenue</b>	<b>1,411,595</b>	<b>1,695,219</b>	<b>1,727,000</b>		<b>1,894,162</b>	<b>1,894,162</b>	<b>1,922,000</b>	<b>1,975,350</b>

**Village of Scarsdale**

**Pool Fund - Expenses by Function**

at 02/27/2026

<b>Account</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Expenses</b>								
<b>Departments</b>								
Personnel	634,936	815,058	875,700	60.7%	836,932	864,506	908,000	908,000
Equipment	39,999	6,779	2,500	0.2%	1,531	1,530	-	-
Operating Expenditures	459,848	500,043	477,700	33.1%	354,148	631,598	517,920	572,920
Special Items	9	60,177	12,700	0.9%	288	10,288	14,000	14,000
Employee Benefitis	65,806	81,089	75,000	5.2%	86,004	86,004	80,000	80,000
<b>Total Pool Fund Expenses</b>	<b>1,200,599</b>	<b>1,463,146</b>	<b>1,443,600</b>		<b>1,278,904</b>	<b>1,593,927</b>	<b>1,519,920</b>	<b>1,574,920</b>

**Village of Scarsdale**

**Pool Fund - Account Detail**

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue</b>									
2025-02	Daily Pool Admissions	66,919	122,017	90,000	5.2%	140,828	140,828	100,000	100,000
2025-03	Pool Snack Bar Concess	17,000	17,375	17,000	1.0%	17,000	17,000	17,000	17,000
2025-04	Misc Pool Fees Spec Pgms	184,085	200,196	210,000	12.2%	203,536	203,536	200,000	200,000
2025-05	Pool Permits	1,134,750	1,341,869	1,400,000	81.1%	1,522,888	1,522,888	1,600,000	1,600,000
2025-07	Other	-	3,980	5,000	0.3%	9,910	9,910	5,000	5,000
2401-0	Interest Earnings	2,059	9,782	5,000	0.3%	-	-	-	-
2770-0	Other Unclassified	6,782	-	-	0.0%	-	-	-	53,350
	<b>Total Revenue</b>	<b>1,411,595</b>	<b>1,695,219</b>	<b>1,727,000</b>	<b>100.0%</b>	<b>1,894,162</b>	<b>1,894,162</b>	<b>1,922,000</b>	<b>1,975,350</b>
<b>Expenses</b>									
<b>Personnel</b>									
POOL-100 1	Personal Services	95,046	71,188	75,700	4.4%	51,006	51,006	77,400	77,400
POOL-100 12	Personal Services O/T	7,399	24,918	25,000	1.4%	35,988	40,000	-	-
POOL-100 13	Personal Services P/T	532,491	718,952	775,000	44.9%	749,938	773,500	830,600	830,600
	<b>Total Personnel</b>	<b>634,936</b>	<b>815,058</b>	<b>875,700</b>		<b>836,932</b>	<b>864,506</b>	<b>908,000</b>	<b>908,000</b>

**Village of Scarsdale**

**Pool Fund - Account Detail**

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Equipment</b>									
POOL-200 20	Equipment	39,999	6,779	2,500	0.1%	1,531	1,530	-	-
<b>Total Equipment</b>		<b>39,999</b>	<b>6,779</b>	<b>2,500</b>		<b>1,531</b>	<b>1,530</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses</b>									
POOL-400 411	Fuel, Light & Power	49,952	53,716	75,000	4.3%	63,757	75,000	75,000	75,000
POOL-400 412	Office Supplies	2,090	1,731	2,000	0.1%	821	2,000	2,000	2,000
POOL-400 414	Maint Supplies	2,734	1,033	3,500	0.2%	-	3,500	3,500	3,500
POOL-400 415	Athletic Supplies	391	1,350	2,950	0.2%	251	1,050	1,750	1,750
POOL-400 421	Uniforms	10,684	24,735	-	0.0%	927	31,400	12,320	12,320
POOL-400 427	Trophies	62	-	750	0.0%	100	192	350	350
POOL-400 428	Cleaning & Sanitary Suppl	823	3,539	4,500	0.3%	2,729	4,500	4,500	4,500
POOL-400 429	Purchase of Water	84,735	85,129	-	0.0%	85,990	100,000	50,000	50,000
POOL-400 432	First Aid Supplies	1,402	893	2,500	0.1%	1,575	2,500	2,500	2,500
POOL-400 433	Chemicals	27,691	42,543	-	0.0%	46,862	55,000	50,000	50,000
POOL-400 449	Miscellaneous Supplies	25,317	14,496	26,000	1.5%	4,990	22,956	23,000	23,000
POOL-400 451	Insurance	60,000	65,000	65,000	3.8%	65,000	65,000	71,500	71,500
POOL-400 453	Telephone	-	410	1,000	0.1%	300	1,000	1,000	1,000
POOL-400 460	Repairs to Equipment	5,541	10,604	20,000	1.2%	14,060	20,000	20,000	20,000

**Village of Scarsdale**

**Pool Fund - Account Detail**

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
POOL-400 461	Repairs to Buildings	17,080	16,427	20,000	1.2%	5,209	20,000	20,000	20,000
POOL-400 479	Transaction Fees	32,183	48,997	55,000	3.2%	-	55,000	-	55,000
POOL-400 483	Care of Grounds	7,140	28,658	25,000	1.4%	2,880	25,000	25,000	25,000
POOL-400 496	Professional Development	6,951	350	500	0.0%	-	500	500	500
POOL-400 499	Contractual Expense	125,072	100,434	174,000	10.1%	58,697	147,000	155,000	155,000
<b>Total Operating Expenses</b>		<b>459,848</b>	<b>500,043</b>	<b>477,700</b>		<b>354,148</b>	<b>631,598</b>	<b>517,920</b>	<b>572,920</b>
<b>Capital Expenses</b>									
POOL-500 50	Capital	(38,549)	-	-	0.0%	-	-	-	-
<b>Total Capital Expenses</b>		<b>(38,549)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Level Expenses</b>									
SPCL-500 1950	Taxes on Village Property	10,448	11,317	10,000	0.6%	-	10,000	14,000	14,000
SPCL-500 1994	Depreciation Expense	26,030	46,146	-	0.0%	-	-	-	-
SPCL-500 1980-.4	Pymt MTA Payroll Tax	2,081	2,713	2,700	0.2%	288	288	-	-
<b>Total Fund Level Expenses</b>		<b>38,559</b>	<b>60,177</b>	<b>12,700</b>		<b>288</b>	<b>10,288</b>	<b>14,000</b>	<b>14,000</b>

**Village of Scarsdale**

**Pool Fund - Account Detail**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Employee Benefits</b>									
BENEF-800 9030	Social Security	47,486	61,089	55,000	3.2%	66,004	66,004	60,000	60,000
BENEF-800 9040	Workers Compensation	18,320	20,000	20,000	1.2%	20,000	20,000	20,000	20,000
<b>Total Employee Benefits</b>		<b>65,806</b>	<b>81,089</b>	<b>75,000</b>		<b>86,004</b>	<b>86,004</b>	<b>80,000</b>	<b>80,000</b>
<b>Total Expenses</b>		<b>1,200,599</b>	<b>1,463,146</b>	<b>1,443,600</b>	<b>100.0%</b>	<b>1,278,904</b>	<b>1,593,927</b>	<b>1,519,920</b>	<b>1,574,920</b>
<b>Net Operating Results</b>		<b>210,997</b>	<b>232,073</b>	<b>283,400</b>		<b>615,258</b>	<b>300,235</b>	<b>402,080</b>	<b>400,430</b>

Village of Scarsdale

Pool Fund - Fund Balance

at 02/27/2026

Account	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Fund Balance - Beginning Balance</b>	<b>502,728</b>	<b>187,867</b>	<b>466,241</b>	<b>516,016</b>	<b>727,013</b>	<b>959,086</b>	<b>1,259,321</b>	<b>1,259,321</b>
<b>Add: Revenue</b>	424,611	1,319,560	1,305,820	1,411,595	1,695,219	1,894,162	1,922,000	1,975,350
<b>Less: Expenditures</b>	739,472	1,041,185	1,256,045	1,200,599	1,463,146	1,593,927	1,519,920	1,574,920
<b>Ending Fund Balance</b>	<b>187,867</b>	<b>466,241</b>	<b>516,016</b>	<b>727,013</b>	<b>959,086</b>	<b>1,259,321</b>	<b>1,661,401</b>	<b>1,659,751</b>
	-	-	-	-	-			
<b>Pool Fund Balance by Classification</b>								
Net Investment in Capital Assets	283,950	265,479	247,071	259,590	239,562	240,000	240,000	240,000
Unrestricted	(96,083)	200,761	268,945	467,423	719,524	1,019,321	1,421,401	1,419,751
<b>Ending Fund Balance</b>	<b>187,867</b>	<b>466,241</b>	<b>516,016</b>	<b>727,013</b>	<b>959,086</b>	<b>1,259,321</b>	<b>1,661,401</b>	<b>1,659,751</b>

**Village of Scarsdale**

**Water Fund Detail - Changes from First to Second Pass**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Second Pass</b>	<b>Change</b>
<hr/>				
<b>Expenses</b>				
<b>Administration</b>				
<b>Transfers</b>				
ADMIN-TRNFR-950 9514-.1	To Internal Svce Central Garage Fund	110,000	450,000	340,000
<b>Distribution</b>				
DSTRB-CAPTL-500 50	Capital Improvements	2,964,000	2,624,000	(340,000)
<b>Total Expenses</b>		<b>12,171,012</b>	<b>12,171,012</b>	<b>-</b>

Village of Scarsdale

Water Fund - Summary of Revenue and Expenses

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue Summary</b>								
Charges for Services	7,671,764	9,488,260	11,560,000	92.0%	7,200,237	9,600,316	12,101,850	12,101,850
Interfund Transfers	700,000	950,000	950,000	7.6%	950,000	950,000	950,000	950,000
Other Revenue	116,570	95,583	55,000	0.4%	63,841	78,115	72,000	72,000
<b>Total Operating Revenue</b>	<b>8,488,334</b>	<b>10,533,844</b>	<b>12,565,000</b>	<b>100.0%</b>	<b>8,214,079</b>	<b>10,628,431</b>	<b>13,123,850</b>	<b>13,123,850</b>
<b>Expense Summary</b>								
Personnel Services	1,090,681	1,205,274	1,258,382	10.0%	851,437	1,277,546	1,352,913	1,352,913
Equipment	-	-	-	0.0%	-	-	-	-
Operational Expenses	4,006,080	5,401,403	5,429,900	43.2%	3,828,549	5,478,455	5,461,950	5,461,950
Special Items	1,316,847	379,928	3,929,200	31.3%	159,423	3,925,306	3,329,000	2,989,000
Debt Principal	-	-	377,619	3.0%	377,619	377,619	383,894	383,894
Debt Interest	167,776	104,259	96,244	0.8%	75,760	96,244	87,955	87,955
Employee Benefits	745,489	425,777	863,655	6.9%	626,526	863,655	945,300	945,300
Transfers	610,000	610,000	610,000	4.9%	610,000	610,000	610,000	950,000
<b>Total Expenses</b>	<b>7,936,873</b>	<b>8,126,642</b>	<b>12,565,000</b>	<b>100%</b>	<b>6,529,315</b>	<b>12,628,825</b>	<b>12,171,012</b>	<b>12,171,012</b>
<b>Net Change in Fund Balance</b>	<b>551,461</b>	<b>2,407,202</b>	<b>(0)</b>	<b>0.0%</b>	<b>1,684,764</b>	<b>(2,000,394)</b>	<b>952,838</b>	<b>952,838</b>

Village of Scarsdale

Water Fund - Revenue by Function

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue</b>								
Charges for Services	7,671,764	9,488,260	11,560,000	92.0%	7,200,237	9,600,316	12,101,850	12,101,850
Use of Money and Property	1,818	3,740	5,000	0.0%	-	5,000	2,000	2,000
Sale of Property, Other	54,170	39,436	30,000	0.2%	36,021	36,021	40,000	40,000
Misc Local Sources	60,582	52,407	20,000	0.2%	27,820	37,093	30,000	30,000
State Aid	-	-	-	0.0%	-	-	-	-
Interfund Transfers	700,000	950,000	950,000	7.6%	950,000	950,000	950,000	950,000
<b>Total Water Fund Revenue</b>	<b>8,488,334</b>	<b>10,533,844</b>	<b>12,565,000</b>	<b>100.0%</b>	<b>8,214,079</b>	<b>10,628,431</b>	<b>13,123,850</b>	<b>13,123,850</b>
<b>Water Fund Revenue Summary</b>								
Charges for Servcies	7,671,764	9,488,260	11,560,000	92.0%	7,200,237	9,600,316	12,101,850	12,101,850
Interfund Transfers	700,000	950,000	950,000	8%	950,000	950,000	950,000	950,000
Other Revenue	116,570	95,583	55,000	0.4%	63,841	78,115	72,000	72,000
<b>Total Water Fund Revenue</b>	<b>8,488,334</b>	<b>10,533,844</b>	<b>12,565,000</b>	<b>100.0%</b>	<b>8,214,079</b>	<b>10,628,431</b>	<b>13,123,850</b>	<b>13,123,850</b>

**Village of Scarsdale**

**Water Fund - Expenses by Function**

at 02/27/2026

<b>Account</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Expenses</b>								
<b>Departments</b>								
Administration	2,806,407	3,476,245	2,931,599	23.3%	2,328,849	2,927,705	3,106,285	3,446,285
Distribution	2,451,695	1,484,370	4,583,401	36.5%	995,533	4,626,465	4,309,727	3,969,727
Pumping	2,678,770	3,166,027	5,050,000	40.2%	3,204,933	5,074,654	4,755,000	4,755,000
<b>Total Water Fund Expenses</b>	<b>7,936,873</b>	<b>8,126,642</b>	<b>12,565,000</b>	<b>100.0%</b>	<b>6,529,315</b>	<b>12,628,825</b>	<b>12,171,012</b>	<b>12,171,012</b>

**Water Fund Expense Summary**

Personnal Services	1,090,681	1,205,274	1,258,382	10.0%	851,437	1,277,546	1,352,913	1,352,913
Equipment	-	-	-	0.0%	-	-	-	-
Operational Expenses	4,006,080	5,401,403	5,429,900	43.2%	3,828,549	5,478,455	5,461,950	5,461,950
Special Items	1,316,847	379,928	3,929,200	31.3%	159,423	3,925,306	3,329,000	2,989,000
Debt Principal	-	-	377,619	3.0%	377,619	377,619	383,894	383,894
Debt Interest	167,776	104,259	96,244	0.8%	75,760	96,244	87,955	87,955
Employee Benefits	745,489	425,777	863,655	6.9%	626,526	863,655	945,300	945,300
Transfers	610,000	610,000	610,000	4.9%	610,000	610,000	610,000	950,000
<b>Total Expenses</b>	<b>7,936,873</b>	<b>8,126,642</b>	<b>12,565,000</b>	<b>100%</b>	<b>6,529,315</b>	<b>12,628,825</b>	<b>12,171,012</b>	<b>12,171,012</b>

Village of Scarsdale

Water Fund Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue</b>									
2140-0	Metered Sales - Resident	97,806	120,867	120,000	1.0%	108,166	144,222	123,600	123,600
2140-01	Metered Sales - Resident	5,785,864	7,082,802	9,765,000	77.7%	5,716,312	7,621,749	10,057,950	10,057,950
2140-02	Metered Sales - Commercl	408,655	521,409	510,000	4.1%	308,664	411,551	525,300	525,300
2142-01	Metered Sale - Pub Auth	414,859	496,986	500,000	4.0%	386,150	514,866	515,000	515,000
2450-01	Ready to Serve Fees - Scarsdale	838,885	1,100,821	550,000	4.4%	565,045	753,394	750,000	750,000
2701-01	Ready to Serve Fees - Mamaroneck	6,312	8,475	5,000	0.0%	4,305	5,740	5,000	5,000
2760-02	Penalties on Arrears	119,382	156,902	110,000	0.9%	111,596	148,794	125,000	125,000
4840-0	Interest Earnings	1,818	3,740	5,000	0.0%	-	5,000	2,000	2,000
2650-0	Sale Scrap Excess Mtls	8,760	1,050	-	0.0%	2,091	2,091	-	-
2655-0	Minor Sales	45,410	38,386	30,000	0.2%	33,930	33,930	40,000	40,000
2770-0	Other Unclassified	60,582	52,407	20,000	0.2%	27,820	37,093	30,000	30,000
3540-0	St Aid Public Health	-	-	-	0.0%	-	-	-	-
2810-03	Trans From EWE#1	700,000	950,000	950,000	7.6%	950,000	950,000	950,000	950,000
<b>Total Revenue</b>		<b>8,488,334</b>	<b>10,533,844</b>	<b>12,565,000</b>	<b>100%</b>	<b>8,214,079</b>	<b>10,628,431</b>	<b>13,123,850</b>	<b>13,123,850</b>

**Expenses**

**Administration**

**Operation**

ADMIN-ADMIN-100 1	Personal Services	297,050	444,354	503,881	4.0%	341,159	503,881	532,136	532,136
ADMIN-ADMIN-100 13	Personal Services P/T	8,861	3,606	12,000	0.1%	10,418	12,000	12,000	12,000
ADMIN-ADMIN-400 412	Office Supplies	8,255	6,563	5,000	0.0%	1,767	5,000	5,000	5,000
ADMIN-ADMIN-400 431	Food Supplies	109	-	1,000	0.0%	-	1,000	1,000	1,000
ADMIN-ADMIN-400 435	Prof Business Exp	1,205	75	3,000	0.0%	355	3,000	3,000	3,000

Village of Scarsdale

Water Fund Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
ADMIN-ADMIN-400 453	Telephone	6,049	9,291	10,000	0.1%	6,936	10,000	10,000	10,000
ADMIN-ADMIN-400 458	Supplemental Services	-	-	40,000	0.3%	-	40,000	40,000	40,000
ADMIN-ADMIN-400 496	Professional Development	1,059	1,959	1,000	0.0%	1,115	1,000	1,000	1,000
ADMIN-ADMIN-400 499	Contractual Expense	1,509	23,686	3,000	0.0%	-	3,000	3,000	3,000
ADMIN-BILL-400 475	Bank Fees	-	-	-	0.0%	-	-	-	-
ADMIN-BILL-400 485	Postage	12,523	10,613	12,000	0.1%	7,383	12,000	12,000	12,000
ADMIN-BILL-400 499	Contractual Expense	2,620	9,225	9,000	0.1%	1,404	9,000	9,000	9,000
ADMIN-MTRS-400 499	Contractual Expense	-	-	-	0.0%	-	-	50,000	50,000
<b>Total Operations</b>		<b>339,240</b>	<b>509,373</b>	<b>599,881</b>	<b>4.8%</b>	<b>370,536</b>	<b>599,881</b>	<b>678,136</b>	<b>678,136</b>
<b>Employee Benefits</b>									
ADMIN-BENEF-800 9010	State Retirement ERS	125,654	179,756	178,052	1.4%	144,061	178,052	193,900	193,900
ADMIN-BENEF-800 9030	Social Security	84,152	77,660	76,603	0.6%	66,334	76,603	80,000	80,000
ADMIN-BENEF-800 9040	Workers Compensation	100,000	100,000	110,000	0.9%	110,000	110,000	120,000	120,000
ADMIN-BENEF-800 9055	Dental Insurance	-	14,603	19,000	0.2%	13,647	19,000	21,000	21,000
ADMIN-BENEF-800 9060	Health Insurance	433,845	432,066	480,000	3.8%	292,484	480,000	530,400	530,400
ADMIN-BENEF-800 9089	OPEB Expense	1,839	(378,309)	-	0.0%	-	-	-	-
<b>Total Employee Benefits</b>		<b>745,489</b>	<b>425,777</b>	<b>863,655</b>	<b>6.9%</b>	<b>626,526</b>	<b>863,655</b>	<b>945,300</b>	<b>945,300</b>

Village of Scarsdale

Water Fund Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Debt</b>									
ADMIN-DEBT-600 9710	Serial Bonds	-	-	377,619	3.0%	377,619	377,619	383,894	383,894
ADMIN-DEBT-700 9711	Interest on Serial Bonds	118,438	104,259	96,244	0.8%	75,760	96,244	87,955	87,955
ADMIN-DEBT-700 9731	Interest on BANS	49,337	-	-	0.0%	-	-	-	-
<b>Total Debt</b>		<b>167,776</b>	<b>104,259</b>	<b>473,863</b>	<b>3.8%</b>	<b>453,379</b>	<b>473,863</b>	<b>471,849</b>	<b>471,849</b>
<b>Fund Level Expenses</b>									
ADMIN-SPCL-400 451	Insurance	242,000	260,000	260,000	2.1%	260,000	260,000	286,000	286,000
ADMIN-SPCL-500 1950	Taxes on Village Property	22,753	28,502	45,000	0.4%	8,101	45,000	40,000	40,000
ADMIN-SPCL-500 1980-.4	Pymt MTA Payroll Tax	3,789	4,157	4,200	0.0%	306	306	-	-
ADMIN-SPCL-500 1994	Depreciation Expense	675,361	1,534,178	-	0.0%	-	-	-	-
ADMIN-SPCL-500 1990	Contingent Account	-	-	75,000	0.6%	-	75,000	75,000	75,000
<b>Total Fund Level Expenses</b>		<b>943,903</b>	<b>1,826,836</b>	<b>384,200</b>	<b>3.1%</b>	<b>268,407</b>	<b>380,306</b>	<b>401,000</b>	<b>401,000</b>
<b>Transfers</b>									
ADMIN-TRNFR-950 9514-.1	To Internal Svce Central Garage Fund	110,000	110,000	110,000	0.9%	110,000	110,000	110,000	450,000
ADMIN-TRNFR-950 9550-.0	Trans to Capital Fund	-	-	-	0.0%	-	-	-	-
ADMIN-TRNFR-950 9901	Municipal Svc Chg General Fund	500,000	500,000	500,000	4.0%	500,000	500,000	500,000	500,000
<b>Total Transfers</b>		<b>610,000</b>	<b>610,000</b>	<b>610,000</b>	<b>4.9%</b>	<b>610,000</b>	<b>610,000</b>	<b>610,000</b>	<b>950,000</b>
<b>Total Administration</b>		<b>2,806,407</b>	<b>3,476,245</b>	<b>2,931,599</b>	<b>23.3%</b>	<b>2,328,849</b>	<b>2,927,705</b>	<b>3,106,285</b>	<b>3,446,285</b>

**Village of Scarsdale**

**Water Fund Detail**

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Distribution</b>									
DSTRB-CAPTL-500 50	Capital Improvements	1,515,309	444,287	3,270,000	26.0%	139,193	3,270,000	2,964,000	2,624,000
DSTRB-CAPTL-500 52	RNWSS Capital	-	-	150,000	1.2%	-	150,000	150,000	150,000
DSTRB-CAPTL-500 53	Boniface Tank	20,000	-	-	0.0%	-	-	-	-
DSTRB-EQPT-400 460	Repairs to Equipment	-	-	-	0.0%	-	-	-	-
DSTRB-EXCAV-400 416	Restoration Supplies	57,188	162,896	150,000	1.2%	165,635	165,635	150,000	150,000
DSTRB-FACIL-400 461	Repairs to Buildings	1,806	270	8,500	0.1%	-	8,500	8,500	8,500
DSTRB-FACIL-400 499	Contractual Expense	6,354	3,877	6,000	0.0%	5,072	6,000	6,000	6,000
DSTRB-OP/MT-100 1	Personal Services	633,637	592,865	546,001	4.3%	380,547	546,001	591,777	591,777
DSTRB-OP/MT-100 12	Personal Services O/T	76,090	77,959	51,500	0.4%	70,664	70,664	80,000	80,000
DSTRB-OP/MT-100 13	Personal Services P/T	-	-	10,000	0.1%	9	10,000	12,000	12,000
DSTRB-OP/MT-400 414	Maint Supplies	25,605	45,226	25,000	0.2%	33,266	33,266	30,000	30,000
DSTRB-OP/MT-400 423	Pipe & Fittings	76,447	72,562	100,000	0.8%	52,081	100,000	100,000	100,000
DSTRB-OP/MT-400 424	Meters & Meter Maint	6,049	28,138	240,000	1.9%	141,622	240,000	190,000	190,000
DSTRB-OP/MT-400 499	Contractual Expense	33,210	56,291	26,400	0.2%	7,444	26,400	27,450	27,450
<b>Total Distribution</b>		<b>2,451,695</b>	<b>1,484,370</b>	<b>4,583,401</b>	<b>36.5%</b>	<b>995,533</b>	<b>4,626,465</b>	<b>4,309,727</b>	<b>3,969,727</b>
<b>Pumping</b>									
PUMP-CAPTL-500 50	Capital Improvements	(920,366)	(1,631,195)	385,000	3.1%	11,824	385,000	100,000	100,000
PUMP-OP/MT-100 12	Personal Services O/T	75,043	86,490	135,000	1.1%	48,640	135,000	125,000	125,000
PUMP-OP/MT-200 20	Equipment	-	-	-	0.0%	-	-	-	-
PUMP-OP/MT-400 410	Elec Power For Pumping	141,061	192,701	210,000	1.7%	108,181	210,000	210,000	210,000
PUMP-OP/MT-400 438	Fuel, Heating	-	-	-	0.0%	-	-	-	-
PUMP-OP/MT-400 446	Construction Supplies	-	-	-	0.0%	-	-	-	-

Village of Scarsdale

Water Fund Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
PUMP-OP/MT-400 453	Telephone	-	-	-	0.0%	618	618	-	-
PUMP-OP/MT-400 461	Repairs to Buildings	23,395	28,347	10,000	0.1%	9,306	10,000	10,000	10,000
PUMP-OP/MT-400 499	Contractual Expense	76,938	61,348	60,000	0.5%	7,308	60,000	60,000	60,000
PUMP-PURIF-400 433	Chemicals	44,003	51,992	60,000	0.5%	30,764	60,000	60,000	60,000
PUMP-PURIF-400 446	Construction Supplies	-	-	-	0.0%	-	-	-	-
PUMP-PURIF-400 499	Contractual Expense	37,749	52,983	40,000	0.3%	64,037	64,037	40,000	40,000
PUMP-WATER-400 466	Purchase of Entitlement Water NYC ARPS	117,870	118,647	150,000	1.2%	65,533	150,000	150,000	150,000
PUMP-WATER-400 467	Purchase of Entitlement - WC RNWSS	2,151,358	2,886,140	2,500,000	19.9%	1,523,538	2,500,000	2,500,000	2,500,000
PUMP-WATER-400 468-0	Purchase of Excess Water - NYC	931,717	1,318,573	1,500,000	11.9%	1,335,186	1,500,000	1,500,000	1,500,000
<b>Total Pumping</b>		<b>2,678,770</b>	<b>3,166,027</b>	<b>5,050,000</b>	<b>40.2%</b>	<b>3,204,933</b>	<b>5,074,654</b>	<b>4,755,000</b>	<b>4,755,000</b>
<b>Total Expenses</b>		<b>7,936,873</b>	<b>8,126,642</b>	<b>12,565,000</b>	<b>100.0%</b>	<b>6,529,315</b>	<b>12,628,825</b>	<b>12,171,012</b>	<b>12,171,012</b>
<b>Net Operating Results</b>		<b>551,461</b>	<b>2,407,202</b>	<b>(0)</b>		<b>1,684,764</b>	<b>(2,000,394)</b>	<b>952,838</b>	<b>952,838</b>

**Village of Scarsdale**

**Water Fund - Fund Balance**

at 02/27/2026

<b>Account</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Fund Balance - Beginning Balance</b>	<b>2,680,831</b>	<b>4,344,519</b>	<b>5,418,322</b>	<b>7,625,186</b>	<b>8,176,647</b>	<b>10,583,849</b>	<b>8,583,455</b>	<b>8,583,455</b>
<b>Add: Revenue</b>	8,741,563	8,195,459	10,071,840	8,488,334	10,533,844	10,628,431	12,900,000	13,123,850
<b>Less: Expenditures</b>	7,077,876	7,121,656	7,864,976	7,936,873	8,126,642	12,628,825	12,900,000	12,171,012
<b>Cummulative Effect of Change in Accounting Principle</b>	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>4,344,519</b>	<b>5,418,322</b>	<b>7,625,186</b>	<b>8,176,647</b>	<b>10,583,849</b>	<b>8,583,455</b>	<b>8,583,455</b>	<b>9,536,293</b>
<b>Water Fund Balance by Classification</b>								
Net Investment in Capital Assest	2,571,532	3,062,717	2,751,235	5,140,916	6,395,271	6,395,271	6,395,271	6,395,271
Unrestricted	1,772,987	2,355,605	4,873,951	3,035,731	4,188,578	2,188,184	2,188,184	3,141,022
<b>Ending Fund Balance</b>	<b>4,344,519</b>	<b>5,418,322</b>	<b>7,625,186</b>	<b>8,176,647</b>	<b>10,583,849</b>	<b>8,583,455</b>	<b>8,583,455</b>	<b>9,536,293</b>

**Village of Scarsdale**

**Central Garage Fund - Changes from First to Revised Second Pass**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Second Pass</b>	<b>Change</b>
<b>Revenue</b>				
1000-030 2801-03	Interfund Rev Water	110,000	450,000	340,000
1000-030 2801-01	Interfund Rev General	2,442,137	4,094,637	1,652,500
	<b>Total Revenue</b>	<b>4,536,547</b>	<b>6,529,047</b>	<b>1,992,500</b>
<b>Expenses</b>				
<b>Administration</b>				
ADMIN-ADMIN-200 20-1	DPW Vehicle and Equipment	-	1,410,000	1,410,000
ADMIN-ADMIN-200 20-2	Police Vehicle and Equipment	-	282,500	282,500
ADMIN-ADMIN-200 20-3	Fire Vehicle and Equipment	-	75,000	75,000
ADMIN-ADMIN-200 20-4	Recreation Vehicle and Equipment	-	225,000	225,000
	<b>Total Expenses</b>	<b>4,536,547</b>	<b>6,529,047</b>	<b>1,992,500</b>
	<b>Net Operating Results</b>	<b>0</b>	<b>0</b>	<b>0</b>

Village of Scarsdale

Central Garage Fund - Summary of Revenue and Expenses

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue Summary</b>								
Use of Money and Property	3,627	21,016	5,000	0.12%	-	5,000	-	-
Misc Local Sources	825	-	-	0.00%	-	-	-	-
Interfund Transfers	4,120,471	4,191,998	4,141,350	99.88%	2,366,750	4,141,350	4,536,547	6,529,047
<b>Total Operating Revenue</b>	<b>4,124,923</b>	<b>4,213,014</b>	<b>4,146,350</b>		<b>2,366,750</b>	<b>4,146,350</b>	<b>4,536,547</b>	<b>6,529,047</b>
<b>Expense Summary</b>								
Personnal Services	1,165,741	1,229,247	1,341,737	32.4%	857,098	1,339,106	1,339,972	1,339,972
Equipment	3,405	142,679	15,000	0.4%	-	15,000	87,000	2,079,500
Operational Expenses	1,755,969	1,691,190	1,815,500	43.8%	1,145,515	1,817,180	2,056,575	2,056,575
Special Items	56,926	56,209	4,750	0.1%	291	291	-	-
Employee Benefits	666,557	628,873	969,364	23.4%	676,494	676,494	1,053,000	1,053,000
<b>Total Expenses</b>	<b>3,648,599</b>	<b>3,748,198</b>	<b>4,146,351</b>	-	<b>2,679,398</b>	<b>3,848,071</b>	<b>4,536,547</b>	<b>6,529,047</b>
<b>Excess (Deficiency) of Revenue Over Expenses</b>	<b>476,324</b>	<b>464,816</b>	<b>(1)</b>	-	<b>(312,648)</b>	<b>298,279</b>	<b>0</b>	<b>0</b>
Use of Fund Balance	-	-	-	0.0%	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>476,324</b>	<b>464,816</b>	<b>(1)</b>		<b>(312,648)</b>	<b>298,279</b>	<b>0</b>	<b>0</b>

Village of Scarsdale

Central Garage Fund - Revenue by Function

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue</b>								
Use of Money and Property	3,627	21,016	5,000	0.1%	-	5,000	-	-
Misc Local Sources	825	-	-	0.0%	-	-	-	-
Interfund Transfers	4,120,471	4,191,998	4,141,350	99.9%	2,366,750	4,141,350	4,536,547	6,529,047
<b>Total Operating Revenue</b>	<b>4,124,923</b>	<b>4,213,014</b>	<b>4,146,350</b>		<b>2,366,750</b>	<b>4,146,350</b>	<b>4,536,547</b>	<b>6,529,047</b>
Use of Fund Balance	-	-	-	0.0%	-	-	-	-
<b>Total Central Garage Fund Revenue</b>	<b>4,124,923</b>	<b>4,213,014</b>	<b>4,146,350</b>		<b>2,366,750</b>	<b>4,146,350</b>	<b>4,536,547</b>	<b>6,529,047</b>

Village of Scarsdale

Central Garage Fund - Expenses by Function

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass
<b>Expenses</b>							
<b>Departments</b>							
Administration	207,132	248,845	234,467	5.7%	124,411	233,467	471,820
Operations	2,056,188	2,247,165	2,194,770	52.9%	1,511,850	2,194,819	2,319,227
Fuel	598,795	499,107	675,000	16.3%	298,353	675,000	617,500
<b>Total Department Expenses</b>	<b>2,862,115</b>	<b>2,995,117</b>	<b>3,104,237</b>	<b>74.9%</b>	<b>1,934,613</b>	<b>3,103,286</b>	<b>3,408,547</b>
<b>Non Departmental Items</b>							
Employee Benefits	666,557	628,873	969,364	23.4%	676,494	676,494	1,053,000
Other Expenses	119,926	124,209	72,750	1.8%	68,291	68,291	75,000
<b>Total Non Departmental</b>	<b>786,484</b>	<b>753,081</b>	<b>1,042,114</b>	<b>25.1%</b>	<b>744,785</b>	<b>744,785</b>	<b>1,128,000</b>
	-	-	-				
<b>Total Central Garage Fund Expenses</b>	<b>3,648,599</b>	<b>3,748,198</b>	<b>4,146,351</b>		<b>2,679,398</b>	<b>3,848,071</b>	<b>4,536,547</b>
	-	-	-				
<b>Central Garage Fund Expense Summary</b>							
Personnal Services	1,165,741	1,229,247	1,341,737	32.4%	857,098	1,339,106	1,339,972
Equipment	3,405	142,679	15,000	0.4%	-	15,000	87,000
Operational Expenses	1,755,969	1,691,190	1,815,500	43.8%	1,145,515	1,817,180	2,056,575
Special Items	56,926	56,209	4,750	0.1%	291	291	-
Employee Benefits	666,557	628,873	969,364	23.4%	676,494	676,494	1,053,000
Transfers	-	-	-	0.0%	-	-	-
<b>Total Expenses</b>	<b>3,648,599</b>	<b>3,748,198</b>	<b>4,146,351</b>		<b>2,679,398</b>	<b>3,848,071</b>	<b>4,536,547</b>

Village of Scarsdale

Central Garage Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass
<b>Revenue</b>								
1000-014 2401-0	Interest Earnings	3,627	21,016	5,000	0.1%	-	5,000	-
1000-022 2770-0	Other Unclassified	825	-	-	0.0%	-	-	-
1000-030 2801-03	Interfund Rev Water	110,000	110,000	110,000	2.7%	110,000	110,000	110,000
1000-030 2801-01	Interfund Rev General	2,172,000	2,336,000	2,256,750	54.4%	2,256,750	2,256,750	2,442,137
1000-030 2801-09	Trans From Board of Ed	1,838,471	1,745,998	1,774,600	42.8%	-	1,774,600	1,984,410
	<b>Total Revenue</b>	<b>4,124,923</b>	<b>4,213,014</b>	<b>4,146,350</b>	<b>100.0%</b>	<b>2,366,750</b>	<b>4,146,350</b>	<b>4,536,547</b>
<b>Expenses</b>								
<b>Administration</b>								
ADMIN-ADMIN-100 1	Personal Services	49,546	78,959	97,967	2.4%	49,741	97,967	77,745
ADMIN-ADMIN-200 20-1	DPW Vehicle and Equipment	-	-	-	0.0%	-	-	-
ADMIN-ADMIN-200 20-2	Police Vehicle and Equipment	-	-	-	0.0%	-	-	-
ADMIN-ADMIN-200 20-3	Fire Vehicle and Equipment	-	-	-	0.0%	-	-	-
ADMIN-ADMIN-200 20-4	Recreation Vehicle and Equipment	-	-	-	0.0%	-	-	-
ADMIN-ADMIN-400 411	Fuel, Light & Power	70,104	90,501	80,000	1.9%	40,428	80,000	95,000
ADMIN-ADMIN-400 412	Office Supplies	5,262	7,121	6,000	0.1%	5,455	6,000	6,000
ADMIN-ADMIN-400 421	Uniforms	3,645	3,800	4,000	0.1%	3,111	4,000	4,000

**Village of Scarsdale**

**Central Garage Fund - Account Detail**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2023-2024</b>	<b>Actual 2024-2025</b>	<b>2025-2026 Adopted Budget</b>	<b>Percent</b>	<b>Actual at 02/27/2026</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>
ADMIN-ADMIN-400 454	Travel	150	498	3,000	0.1%	1,389	2,000	2,000
ADMIN-ADMIN-400 461	Repairs to Buildings	12,360	23,588	10,000	0.2%	10,738	10,000	210,000

Village of Scarsdale

Central Garage Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass
ADMIN-ADMIN-400 469	Printing & Forms	-	-	2,000	0.0%	-	2,000	2,000
ADMIN-ADMIN-400 496	Professional Development	-	-	3,500	0.1%	-	3,500	3,500
ADMIN-ADMIN-400 499	Contractual Expense	40,904	44,378	28,000	0.7%	13,549	28,000	71,575
<b>Total Administration</b>		<b>207,132</b>	<b>248,845</b>	<b>234,467</b>	<b>5.7%</b>	<b>124,411</b>	<b>233,467</b>	<b>471,820</b>
<b>Employee Benefits</b>								
ADMIN-BENEF-800	State Retirement ERS	133,019	211,880	200,000	4.8%	169,495	169,495	220,000
ADMIN-BENEF-800	Social Security	88,956	82,914	90,364	2.2%	67,500	67,500	93,000
ADMIN-BENEF-800	Workers Compensation	125,000	125,000	125,000	3.0%	125,000	125,000	130,000
ADMIN-BENEF-800	Dental Insurance	-	17,798	24,000	0.6%	17,237	17,237	30,000
ADMIN-BENEF-800	Health Insurance	420,249	465,074	530,000	12.8%	297,262	297,262	580,000
ADMIN-BENEF-800	OPEB Expense	(100,667)	(273,793)	-	0.0%	-	-	-
<b>Total Employee Benefits</b>		<b>666,557</b>	<b>628,873</b>	<b>969,364</b>	<b>23.4%</b>	<b>676,494</b>	<b>676,494</b>	<b>1,053,000</b>
<b>Fuel</b>								
ADMIN-FUEL-400 439	Fuel, Gasoline	347,873	291,960	375,000	9.0%	169,687	375,000	337,500
ADMIN-FUEL-400 440	Fuel, Diesel	250,922	207,147	300,000	7.2%	128,666	300,000	280,000
<b>Total Fuel</b>		<b>598,795</b>	<b>499,107</b>	<b>675,000</b>		<b>298,353</b>	<b>675,000</b>	<b>617,500</b>

Village of Scarsdale

Central Garage Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass
<b>Non Departmental Expenses</b>								
ADMIN-SPCL-400 451	Insurance	63,000	68,000	68,000	1.6%	68,000	68,000	75,000
ADMIN-SPCL-500 1980-.4	Pymt MTA Payroll Tax	4,069	4,214	4,750	0.1%	291	291	-
ADMIN-SPCL-500 1994	Depreciation Expense	52,857	51,994	-	0.0%	-	-	-
ADMIN-SPCL-500 1990	Contingent Account	-	-	-	0.0%	-	-	-
<b>Total Non Departmental Expenses</b>		<b>119,926</b>	<b>124,209</b>	<b>72,750</b>	<b>1.8%</b>	<b>68,291</b>	<b>68,291</b>	<b>75,000</b>
<b>Operations</b>								
OPS-EQPT-200 20	Equipment	3,405	142,679	15,000	0.4%	-	15,000	87,000
OPS-PM-400 413	Auto Supplies	205,611	131,583	125,000	3.0%	77,884	125,000	125,000
OPS-PM-400 414	Maint Supplies	17,076	14,969	34,000	0.8%	10,816	34,000	34,000
OPS-PM-400 442	Oil, Lubricants	42,116	44,021	36,000	0.9%	26,275	36,000	46,000
OPS-PM-400 462	Equipment Supplies	43,382	6,006	20,000	0.5%	24,340	20,000	20,000
OPS-RPR-100 1	Personal Services	794,865	854,498	1,115,603	26.9%	666,952	1,115,603	1,134,060
OPS-RPR-100 12	Personal Services O/T	-	207	110,000	2.7%	7,594	7,369	-
OPS-RPR-100 13	Personal Services P/T	16,929	26,189	18,167	0.4%	11,878	18,167	18,167
OPS-RPR-400 413	Auto Supplies	380,074	498,228	360,000	8.7%	314,986	360,000	400,000
OPS-RPR-400 436	Radio Repairs	3,153	7,817	6,000	0.1%	13,058	8,680	10,000
OPS-RPR-400 441	Tires & Repairs	124,346	116,192	125,000	3.0%	60,871	125,000	125,000

Village of Scarsdale

Central Garage Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass
OPS-RPR-400 460	Repairs to Equipment	10,752	12,951	35,000	0.8%	8,757	35,000	35,000
OPS-RPR-400 460-0	Repairs to Apparatus	42,439	43,048	45,000	1.1%	38,106	45,000	45,000
OPS-RPR-400 462	Equipment Supplies	21,971	15,768	30,000	0.7%	9,051	30,000	30,000
OPS-RPR-400 464	Repairs to Cars, Trucks	70,830	63,613	120,000	2.9%	120,350	120,000	100,000
OPS-SPRT-100 1	Personal Services	174,234	133,026	-	0.0%	-	-	-
OPS-SPRT-100 12	Personal Services O/T	105,004	136,369	-	0.0%	120,934	100,000	110,000
	<b>Total Operations</b>	<b>2,056,188</b>	<b>2,247,165</b>	<b>2,194,770</b>		<b>1,511,850</b>	<b>2,194,819</b>	<b>2,319,227</b>
	<b>Total Expenses</b>	<b>3,648,599</b>	<b>3,748,198</b>	<b>4,146,351</b>	<b>100.0%</b>	<b>2,679,398</b>	<b>3,848,071</b>	<b>4,536,547</b>
	<b>Net Operating Results</b>	<b>476,324</b>	<b>464,816</b>	<b>(1)</b>		<b>(312,648)</b>	<b>298,279</b>	<b>0</b>

Village of Scarsdale

Central Garage Fund - Fund Balance

at 02/27/2026

Account	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Fund Balance - Beginning Balance</b>	<b>(263,700)</b>	<b>(221,313)</b>	<b>(357,588)</b>	<b>(709,345)</b>	<b>(233,022)</b>	<b>231,794</b>	<b>530,073</b>	<b>530,074</b>
<b>Add: Revenue</b>	3,227,827	3,373,970	3,634,960	4,124,923	4,213,014	4,146,350	4,536,547	6,529,047
<b>Less: Expenditures</b>	3,185,440	3,510,245	3,986,717	3,648,599	3,748,198	3,848,071	4,536,547	6,529,047
<b>Ending Fund Balance</b>	<b>(221,313)</b>	<b>(357,588)</b>	<b>(709,345)</b>	<b>(233,022)</b>	<b>231,794</b>	<b>530,073</b>	<b>530,074</b>	<b>530,074</b>
<b>Central Garage Fund Balance by Classification</b>								
Net Investment in Capital Assets	597,311	549,800	502,289	449,432	524,722	524,722	524,722	524,722
Unrestricted	(818,624)	(907,388)	(1,211,634)	(682,454)	(292,928)	5,351	5,352	5,352
<b>Ending Fund Balance</b>	<b>(221,313)</b>	<b>(357,588)</b>	<b>(709,345)</b>	<b>(233,022)</b>	<b>231,794</b>	<b>530,073</b>	<b>530,074</b>	<b>530,074</b>

**Village of Scarsdale**

**Library Fund - Changes from First to Revised Second Pass**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Second Pass</b>	<b>Change</b>
<b>Revenue</b>				
2810-0	Trans From General Fund	5,320,796	5,270,946	(49,850)
	<b>Total Revenue</b>	<b>5,378,796</b>	<b>5,328,946</b>	<b>(49,850)</b>
<b>Expenses</b>				
<b>Administration</b>				
ADMIN-ADMIN-100 1	Personal Services	576,014	582,831	6,817
ADMIN-ADMIN-100 13	Personal Services P/T	55,763	25,176	(30,587)
	<b>Administration Total</b>	<b>783,377</b>	<b>759,607</b>	<b>(23,770)</b>
<b>Adult</b>				
ADULT-REF-100 1	Personal Services	829,081	557,413	(271,668)
ADULT-REF-100 13	Personal Services P/T	-	266,530	266,530
	<b>Total Adult</b>	<b>1,088,081</b>	<b>1,082,943</b>	<b>(5,138)</b>

**Village of Scarsdale**

**Library Fund - Changes from First to Revised Second Pass**

at 02/27/2026

<b>Account Number</b>	<b>Account Description</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Second Pass</b>	<b>Change</b>
<b>Teen</b>				
TEEN-REF 1	Personal Services	189,794	186,753	(3,041)
TEEN-REF 13	Personal Services P/T	-	67,100	67,100
	<b>Total Teen</b>	<b>224,794</b>	<b>288,853</b>	<b>64,059</b>
<b>Circulation</b>				
CIRC-INV-100 13	Personal Services P/T	86,700	57,800	(28,900)
CIRC-MTRLS-100 13	Personal Services P/T	-	146,500	146,500
	<b>Total Circulation</b>	<b>471,448</b>	<b>589,048</b>	<b>117,600</b>
<b>Facilities</b>				
FAC-BLDG-100 12	Personal Services O/T	-	11,000	11,000
FAC-CLNG-100 13	Personal Services P/T	-	10,000	10,000
	<b>Total Facilities</b>	<b>539,439</b>	<b>560,439</b>	<b>21,000</b>
	<b>Total Expenses</b>	<b>5,155,196</b>	<b>5,328,946</b>	<b>173,750</b>
	<b>Net Operating Results</b>	<b>223,600</b>	<b>0</b>	<b>(223,600)</b>

Village of Scarsdale

Library Fund - Summary of Revenue and Expenses

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue Summary</b>								
Interfund Transfers	4,511,000	4,794,399	5,008,000	98.9%	5,008,000	5,008,000	5,320,796	5,270,946
Other Revenue	32,930	75,322	58,000	1.1%	36,248	68,000	58,000	58,000
<b>Total Operating Revenue</b>	<b>4,543,930</b>	<b>4,869,721</b>	<b>5,066,000</b>		<b>5,044,248</b>	<b>5,076,000</b>	<b>5,378,796</b>	<b>5,328,946</b>
<b>Expense Summary</b>								
Personnal Services	2,611,158	2,775,132	2,875,481	56.8%	1,841,191	2,839,980	2,785,096	2,958,847
Equipment	22,651	9,705	20,000	0.4%	7,187	20,000	20,000	20,000
Operational Expenses	894,118	773,475	857,500	16.9%	485,902	865,100	925,100	925,100
Special Items	8,235	9,518	9,000	0.2%	703	-	10,000	10,000
Employee Benefits	1,053,433	1,162,382	1,304,020	25.7%	1,102,977	1,304,020	1,415,000	1,415,000
<b>Total Expenses</b>	<b>5,024,920</b>	<b>4,730,211</b>	<b>5,066,001</b>	-	<b>3,437,961</b>	<b>5,029,100</b>	<b>5,155,196</b>	<b>5,328,947</b>
<b>Excess(Deficiency) of Revenue Over Expenses</b>	<b>(480,990)</b>	<b>139,510</b>	<b>(1)</b>	-	<b>1,606,288</b>	<b>46,900</b>	<b>223,600</b>	<b>(1)</b>
Use of Fund Balance	-	-	-	0.0%	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(480,990)</b>	<b>139,510</b>	<b>(1)</b>		<b>1,606,288</b>	<b>46,900</b>	<b>223,600</b>	<b>(1)</b>

Village of Scarsdale

Library Fund - Revenue by Function

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue</b>								
Departmental Income	1,502	434	1,000	0.0%	462	1,000	1,000	1,000
Use Of Money And Property	22,603	48,566	45,000	0.9%	26,484	55,000	45,000	45,000
Misc Local Sources	2,190	3,943	4,000	0.1%	2,278	4,000	4,000	4,000
State Aid	6,453	22,228	8,000	0.2%	6,865	8,000	8,000	8,000
Interfund Transfers	4,511,000	4,794,399	5,008,000	98.9%	5,008,000	5,008,000	5,320,796	5,270,946
<b>Total Operating Revenue</b>	<b>4,543,930</b>	<b>4,869,721</b>	<b>5,066,000</b>		<b>5,044,248</b>	<b>5,076,000</b>	<b>5,378,796</b>	<b>5,328,946</b>
<hr/>								
<b>Total Library Fund Revenue</b>	<b>4,543,930</b>	<b>4,869,721</b>	<b>5,066,000</b>		<b>5,044,248</b>	<b>5,076,000</b>	<b>5,378,796</b>	<b>5,328,946</b>
<hr/>								
<b>Library Fund Revenue Summary</b>								
Interfund Transfers	4,511,000	4,794,399	5,008,000	98.9%	5,008,000	5,008,000	5,320,796	5,270,946
Other Revenue	32,930	75,322	58,000	0	36,248	68,000	58,000	58,000
<b>Total Library Fund Revenue</b>	<b>4,543,930</b>	<b>4,869,721</b>	<b>5,066,000</b>		<b>5,044,248</b>	<b>5,076,000</b>	<b>5,378,796</b>	<b>5,328,946</b>

Village of Scarsdale

Library Fund - Expenses by Function

at 02/27/2026

Account	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Expenses</b>								
<b>Departments</b>								
Administration	622,479	646,899	676,371	13.4%	419,258	645,471	786,377	762,606
Adult	1,003,488	982,799	1,053,450	20.8%	590,672	1,048,450	1,088,081	1,082,943
Children	497,564	580,625	607,636	12.0%	411,391	604,636	620,057	620,057
Teen	239,465	257,468	273,487	5.4%	182,242	273,487	224,794	288,853
Circulation	589,194	570,091	620,006	12.2%	368,088	623,006	471,448	589,048
Facilities	575,738	520,430	522,030	10.3%	362,630	530,030	539,439	560,439
<b>Total Department Expenses</b>	<b>3,527,927</b>	<b>3,558,311</b>	<b>3,752,981</b>	<b>74.1%</b>	<b>2,334,280</b>	<b>3,725,080</b>	<b>3,730,196</b>	<b>3,903,946</b>
<b>Non Departmental Items</b>								
Employee Benefits	1,061,668	1,171,900	1,313,020	25.9%	1,103,680	1,304,020	1,415,000	1,415,000
Contingent	-	-	-	0.0%	-	-	10,000	10,000
Transfer to Capital Fund	435,325	-	-	0.0%	-	-	-	-
<b>Total Non Departmental</b>	<b>1,496,993</b>	<b>1,171,900</b>	<b>1,313,020</b>	<b>25.9%</b>	<b>1,103,680</b>	<b>1,304,020</b>	<b>1,425,000</b>	<b>1,425,000</b>
<b>Total Library Fund Expenses</b>	<b>5,024,920</b>	<b>4,730,211</b>	<b>5,066,001</b>		<b>3,437,961</b>	<b>5,029,100</b>	<b>5,155,196</b>	<b>5,328,946</b>

Village of Scarsdale

Library Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Revenue</b>									
2082-0	Library Charges & Fines	1,502	434	1,000	0.0%	462	1,000	1,000	1,000
2401-0	Interest Earnings	1,318	21,551	15,000	0.3%	-	15,000	5,000	5,000
2410-0	Rental of Real Property	21,285	27,015	30,000	0.6%	26,484	40,000	40,000	40,000
2838	Trans From Gift Fund	-	69,399	-	0.0%	-	-	-	-
2770-0	Other Unclassified	2,190	3,943	4,000	0.1%	2,278	4,000	4,000	4,000
2760-01	West Lib Sys State Aid	6,453	8,168	8,000	0.2%	6,865	8,000	8,000	8,000
3503-0	State Grants	-	14,060	-	0.0%	-	-	-	-
2810-0	Trans From General Fund	4,511,000	4,725,000	5,008,000	98.9%	5,008,000	5,008,000	5,320,796	5,270,946
	<b>Total Revenue</b>	<b>4,543,930</b>	<b>4,869,721</b>	<b>5,066,000</b>		<b>5,044,248</b>	<b>5,076,000</b>	<b>5,378,796</b>	<b>5,328,946</b>
<b>Expenses</b>									
<b>Administration</b>									
ADMIN-ADMIN-100 1	Personal Services	486,435	563,420	478,871	9.5%	360,755	478,871	576,014	582,830
ADMIN-ADMIN-100 13	Personal Services P/T	-	15,450	31,000	0.6%	22,035	31,000	55,763	25,176
ADMIN-ADMIN-200 20	Equipment	22,651	9,705	20,000	0.4%	7,187	20,000	20,000	20,000
ADMIN-ADMIN-400 412	Office Supplies	9,478	5,186	7,000	0.1%	1,566	7,000	7,000	7,000
ADMIN-ADMIN-400 434	Library Supplies	11,901	14,258	21,000	0.4%	4,158	21,000	21,000	21,000
ADMIN-ADMIN-400 435	Prof Business Exp	3,429	6,423	8,000	0.2%	1,455	8,000	8,000	8,000
ADMIN-ADMIN-400 449	Supplies	3,620	3,680	8,400	0.2%	2,197	8,000	8,000	8,000
ADMIN-ADMIN-400 454	Travel	2,287	2,965	5,000	0.1%	2,040	5,000	5,000	5,000

Village of Scarsdale

Library Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
ADMIN-ADMIN-400 471	Marketing Expenses	-	-	1,600	0.0%	469	1,600	1,600	1,600
ADMIN-ADMIN-400 485	Postage	1,085	656	1,000	0.0%	321	1,000	1,000	1,000
ADMIN-ADMIN-400 499	Contractual Expense	81,594	16,642	60,000	1.2%	16,480	60,000	80,000	80,000
	<b>Administration Total</b>	<b>622,479</b>	<b>638,383</b>	<b>641,871</b>	<b>12.7%</b>	<b>418,663</b>	<b>641,471</b>	<b>783,377</b>	<b>759,606</b>
<b>Benefits</b>									
ADMIN-BENEF-800 9010	State Retirement ERS	219,568	260,163	310,000	6.1%	312,965	310,000	345,000	345,000
ADMIN-BENEF-800 9030	Social Security	184,472	182,724	200,020	3.9%	143,799	200,020	210,000	210,000
ADMIN-BENEF-800 9040	Workers Compensation	26,000	26,000	29,000	0.6%	29,000	29,000	30,000	30,000
ADMIN-BENEF-800 9055	Dental Insurance	7,578	34,645	35,000	0.7%	22,160	35,000	35,000	35,000
ADMIN-BENEF-800 9060	Health Insurance	615,814	658,850	730,000	14.4%	595,053	730,000	795,000	795,000
	<b>Benefits Total</b>	<b>1,053,433</b>	<b>1,162,382</b>	<b>1,304,020</b>	<b>25.7%</b>	<b>1,102,977</b>	<b>1,304,020</b>	<b>1,415,000</b>	<b>1,415,000</b>
<b>Maker Space</b>									
ADMIN-MAKER-100 13	Personal Services P/T	-	8,516	30,500	0.6%	-	-	-	-
ADMIN-MAKER-400 449	Miscellaneous Supplies	-	-	4,000	0.1%	595	4,000	3,000	3,000
	<b>Maker Space Total</b>	<b>-</b>	<b>8,516</b>	<b>34,500</b>	<b>0.7%</b>	<b>595</b>	<b>4,000</b>	<b>3,000</b>	<b>3,000</b>

Village of Scarsdale

Library Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Admin Other</b>									
ADMIN-SPCL-500 1980-.4	Pymt MTA Payroll Tax	8,235	9,518	9,000	0.2%	703	-	-	-
ADMIN-TRNFR-950 9550-.2	Transfer to Library Capital	435,325	-	-	0.0%	-	-	-	-
	<b>Admin Other Total</b>	<b>443,560</b>	<b>9,518</b>	<b>9,000</b>		<b>703</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
	<b>Administration Total</b>	<b>2,119,471</b>	<b>1,818,799</b>	<b>1,989,391</b>	<b>39.3%</b>	<b>1,522,939</b>	<b>1,949,491</b>	<b>2,211,377</b>	<b>2,187,606</b>
<b>Adult</b>									
ADULT-PROG-400 459	Program Expenses	22,198	19,955	22,000	0.4%	12,375	22,000	24,000	24,000
ADULT-REF-100 1	Personal Services	604,824	566,514	598,450	11.8%	360,680	598,450	829,081	557,413
ADULT-REF-100 12	Personal Services O/T	7,825	2,953	10,000	0.2%	375	5,000	10,000	10,000
ADULT-REF-100 13	Personal Services P/T	182,361	201,839	208,000	4.1%	132,022	208,000	-	266,530
ADULT-REF-400 425	Books & Periodicals	186,280	189,736	215,000	4.2%	85,220	215,000	225,000	225,000
ADULT-REF-400 434	Library Supplies	-	-	-	0.0%	-	-	-	-
ADULT-REF-400 482	Binding	-	1,802	-	0.0%	-	-	-	-
	<b>Total Adult</b>	<b>1,003,488</b>	<b>982,799</b>	<b>1,053,450</b>	<b>20.8%</b>	<b>590,672</b>	<b>1,048,450</b>	<b>1,088,081</b>	<b>1,082,943</b>

Village of Scarsdale

Library Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Teen</b>									
TEEN-PROG-400 459	Program Expenses	7,839	10,000	7,500	0.1%	3,789	7,500	7,500	7,500
TEEN-REF 1	Personal Services	149,880	176,172	188,987	3.7%	123,077	188,987	189,794	186,753
TEEN-REF 12	Personal Services O/T	722	7,369	5,000	0.1%	4,357	5,000	7,500	7,500
TEEN-REF 13	Personal Services P/T	59,024	43,938	52,000	1.0%	34,595	52,000	-	67,100
TEEN-REF-400 425	Books & Periodicals	22,000	19,989	20,000	0.4%	16,424	20,000	20,000	20,000
	<b>Total Teen</b>	<b>239,465</b>	<b>257,468</b>	<b>273,487</b>	<b>5.4%</b>	<b>182,242</b>	<b>273,487</b>	<b>224,794</b>	<b>288,853</b>
<b>Children</b>									
CHILD-PROG-400 459	Program Expenses	12,581	19,753	20,000	0.4%	9,699	20,000	20,000	20,000
CHILD-REF-100 1	Personal Services	280,996	369,076	402,636	7.9%	268,517	402,636	412,057	412,057
CHILD-REF-100 12	Personal Services O/T	89	-	5,000	0.1%	-	2,000	5,000	5,000
CHILD-REF-100 13	Personal Services P/T	125,243	111,847	100,000	2.0%	71,735	100,000	103,000	103,000
CHILD-REF-400 425	Books & Periodicals	78,655	79,950	80,000	1.6%	61,440	80,000	80,000	80,000
	<b>Total Children</b>	<b>497,564</b>	<b>580,625</b>	<b>607,636</b>	<b>12.0%</b>	<b>411,391</b>	<b>604,636</b>	<b>620,057</b>	<b>620,057</b>
<b>Circulation</b>									
CIRC-INV-100 13	Personal Services P/T	63,052	55,066	52,000	1.0%	33,480	55,000	86,700	57,800
CIRC-MTRLS-100 1	Personal Services	411,154	389,020	451,006	8.9%	247,381	451,006	379,748	379,748
CIRC-MTRLS-100 12	Personal Services O/T	2,061	135	5,000	0.1%	2,136	5,000	5,000	5,000
CIRC-MTRLS-100 13	Personal Services P/T	112,928	125,869	112,000	2.2%	85,092	112,000	-	146,500
	<b>Total Circulation</b>	<b>589,194</b>	<b>570,091</b>	<b>620,006</b>	<b>12.2%</b>	<b>368,088</b>	<b>623,006</b>	<b>471,448</b>	<b>589,048</b>

Village of Scarsdale

Library Fund - Account Detail

at 02/27/2026

Account Number	Account Description	Actual 2023-2024	Actual 2024-2025	2025-2026 Adopted Budget	Percent	Actual at 02/27/2026	2025-2026 Year End Projection	2026-2027 First Pass	2026-2027 Revised Second Pass
<b>Facilities</b>									
FAC-BLDG-100 1	Personal Services	100,068	118,575	125,030	2.5%	82,585	125,030	125,439	125,439
FAC-BLDG-100 12	Personal Services O/T	15,064	10,388	10,000	0.2%	6,386	10,000	-	11,000
FAC-BLDG-400 411	Fuel, Light & Power	84,215	99,397	100,000	2.0%	63,723	100,000	105,000	105,000
FAC-BLDG-400 414	Maint Supplies	13,622	18,897	15,000	0.3%	10,790	15,000	15,000	15,000
FAC-BLDG-400 451	Insurance	18,000	20,000	20,000	0.4%	20,000	20,000	20,000	20,000
FAC-BLDG-400 460	Repairs to Equipment	22,587	11,729	20,000	0.4%	5,408	20,000	20,000	20,000
FAC-BLDG-400 461	Repairs to Buildings	36,961	6,058	20,000	0.4%	3,314	25,000	40,000	40,000
FAC-BLDG-400 484	System Maint Westlynx	93,200	117,229	112,000	2.2%	119,363	115,000	124,000	124,000
FAC-BLDG-400 499	Contractual Expense	179,998	106,270	85,000	1.7%	42,898	85,000	85,000	85,000
FAC-CLNG-100 13	Personal Services P/T	9,434	8,985	10,000	0.2%	5,985	10,000	-	10,000
FAC-GRNDS-400 483	Care of Grounds	2,589	2,902	5,000	0.1%	2,177	5,000	5,000	5,000
	<b>Total Facilities</b>	<b>575,738</b>	<b>520,430</b>	<b>522,030</b>	<b>10.3%</b>	<b>362,630</b>	<b>530,030</b>	<b>539,439</b>	<b>560,439</b>
	<b>Total Expenses</b>	<b>5,024,920</b>	<b>4,730,211</b>	<b>5,066,001</b>		<b>3,437,961</b>	<b>5,029,100</b>	<b>5,155,196</b>	<b>5,328,946</b>
	<b>Net Operating Results</b>	<b>(480,990)</b>	<b>139,510</b>	<b>(1)</b>		<b>1,606,288</b>	<b>46,900</b>	<b>223,600</b>	<b>0</b>

**Village of Scarsdale**

**Library Fund - Fund Balance**

at 02/27/2026

<b>Account</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026 Year End Projection</b>	<b>2026-2027 First Pass</b>	<b>2026-2027 Revised Second Pass</b>
<b>Fund Balance - Beginning Balance</b>	<b>1,056,210</b>	<b>1,747,735</b>	<b>2,148,035</b>	<b>1,107,188</b>	<b>626,198</b>	<b>765,708</b>	<b>812,608</b>	<b>812,608</b>
<b>Add: Revenue</b>	3,826,102	4,094,157	3,131,068	4,543,930	4,869,721	5,076,000	5,378,796	5,328,946
<b>Less: Expenditures</b>	3,134,577	3,693,857	4,171,915	5,024,920	4,730,211	5,029,100	5,155,196	5,328,947
<b>Ending Fund Balance</b>	<b>1,747,735</b>	<b>2,148,035</b>	<b>1,107,188</b>	<b>626,198</b>	<b>765,708</b>	<b>812,608</b>	<b>1,036,208</b>	<b>812,607</b>

**Library Fund Balance by Classification**

Non Spendable Fund Balance	43,975	6,230	61,944	64,398	64,696	64,696	64,696	64,696
Assigned Fund Balance	1,703,760	2,141,805	1,045,244	561,800	701,012	747,912	971,512	747,911
<b>Ending Fund Balance</b>	<b>1,747,735</b>	<b>2,148,035</b>	<b>1,107,188</b>	<b>626,198</b>	<b>765,708</b>	<b>812,608</b>	<b>1,036,208</b>	<b>812,607</b>

## FY 2027 Capital Funding By Department

Request Title	Funding Sources Category	Department	FY2027 Funding	FY2028 Funding	FY2029 Funding	FY2030 Funding	FY2031 Funding
Replacement of Hydroexcavator	General Fund	Capital	240,000				
Replacement of Hydroexcavator	Sewer Fund	Capital	100,000				
Replacement of Hydroexcavator	Trust Accounts	Capital	340,000				
<b>TOTAL CAPITAL DEPARTMENT REQUEST</b>			<b>680,000</b>				
1 set of vehicle lifts	Agency Reimbursement	Central Garage	36,000				
1 set of vehicle lifts	Trust Accounts	Central Garage	36,000				
Floor Coating - Central Garage	Agency Reimbursement	Central Garage	100,000				
Floor Coating - Central Garage	Trust Accounts	Central Garage	100,000				
Replacement of Fuel Tanks at Central Garage	Agency Reimbursement	Central Garage	12,500	150,000			
Replacement of Fuel Tanks at Central Garage	Trust Accounts	Central Garage	12,500	150,000			
<b>TOTAL CENTRAL GARAGE DEPARTMENT REQUEST</b>			<b>297,000</b>	<b>300,000</b>			
Highway Improvements – Priority Curb Program	General Fund	Engineer	70,000	70,000	70,000	70,000	70,000
Highway Improvements - Road Resurfacing Program	General Fund	Engineer	917,410	1,014,285	1,116,004	429,835	502,332
Highway Improvements - Road Resurfacing Program	State Aid	Engineer	1,020,090	1,020,090	1,020,090	1,020,090	1,020,090
Highway Improvements - Sidewalk and Pathway Restoration	General Fund	Engineer	720,000	720,000	720,000	1,750,000	1,750,000
Highway Improvements - Sidewalk and Pathway Restoration	Appropriated Fund Balance	Engineer	425,000				
Mamaroneck Road Bridge over Heathcote Bypass - Maintenance Repairs and Steel Painting	Appropriated Fund Balance	Engineer	750,000				
Parking Lot Resurfacing - Brite Avenue Tennis Courts	General Fund	Engineer	15,000				
Parking Lot Resurfacing - Supply Field	General Fund	Engineer	45,000				
Parking Lot Resurfacing - Weinberg Nature Center	General Fund	Engineer	100,000				
Public Buildings - Freightway Garage Renovation Design/Bid/Construction	Debt Issuance	Engineer	416,000	589,679	825,136	1,641,114	
Replacement of Traffic Signal at Mamaroneck Road and Murray Hill Road	General Fund	Engineer		75,000	500,000		
Sanitary Sewer – Sewer System Cleaning, CCTV Inspection, Cured in Place Pipe Lining and Other Rehabilitation	Sewer Fund	Engineer	983,000	983,000	983,000	983,000	983,000
Storm Drainage – Cleaning and CCTV Inspection	General Fund	Engineer	75,000	75,000	75,000	75,000	75,000
Storm Drainage – Drainage Improvements	Restricted Fund Balance	Engineer	100,000	100,000	100,000	100,000	100,000
Storm Drainage – Pipe Lining Program	General Fund	Engineer	150,000	157,500	165,375	173,645	182,325

Village wide stormwater improvement Projects	Agency Reimbursement	Engineer	4,140,000	4,140,000			10,000,000
Village wide stormwater improvement Projects	Debt Issuance	Engineer	4,140,000	4,140,000			10,000,000
<b>TOTAL ENGINEERING DEPARTMENT REQUEST</b>			<b>14,066,500</b>	<b>13,084,554</b>	<b>5,574,605</b>	<b>6,242,684</b>	<b>24,682,747</b>
Engine 55 Replacement	Debt Issuance	Fire Department	1,750,000				
<b>TOTAL FIRE DEPARTMENT REQUEST</b>			<b>1,750,000</b>				
OT Network Segmentation & Security Architecture Modernization	General Fund	Management Inform Service	53,300				
<b>TOTAL MANAGEMENT INFORMATION SERVICE DEPARTMENT REQUEST</b>			<b>53,300</b>				
Colonial Acres Playground - replacement	General Fund	Parks		350,000			
Corell Park Playground Renovation	General Fund	Parks			350,000		
Crossway Field Improvements (parking, athletic field drainage, pickleball courts, comfort station)	Debt Issuance	Parks		6,500,000			
Davis Park Playground Renovation	General Fund	Parks	350,000				
LED Lights at High School Tennis Courts	General Fund	Parks		250,000			
Winston Field Improvements	Debt Issuance	Parks	6,600,000				
<b>TOTAL PARKS, RECREATION, &amp; CONSERVATION DEPARTMENT REQUEST</b>			<b>6,950,000</b>	<b>7,100,000</b>	<b>350,000</b>		
Planning Services to Study Freightway Redevelopment	Appropriated Fund Balance	Planning	250,000				
<b>TOTAL PLANNING DEPARTMENT REQUEST</b>			<b>250,000</b>				
Christie Place Parking Garage Security System - Cameras	General Fund	Public Works		30,000			
Facilities Maintenance Building Roof Replacement	General Fund	Public Works	125,000				
Library Landscaping Project	Agency Reimbursement	Public Works	283,125				
Plastic bag baler - Recycling Center	Appropriated Fund Balance	Public Works	95,500				
Pool Complex Project - Construction Phase	Debt Issuance	Public Works	72,000,000				
Portable Trailer Mounted Generator	General Fund	Public Works		350,000			
Public Safety Building HVAC Improvements	General Fund	Public Works		100,000	75,000	50,000	50,000
Village Hall and Rutherford Hall Roof Replacement	Appropriated Fund Balance	Public Works	980,000				
Village Hall Building Improvements	General Fund	Public Works		30,000	200,000		
Village Hall Electrical Service Upgrade	General Fund	Public Works		230,000			
Village Hall Generator	General Fund	Public Works		300,000			
Village Hall HVAC Upgrades and Replacements	General Fund	Public Works		60,000			

Wayside Building Improvements	General Fund	Public Works	150,000				
Wayside Building Improvements	Debt Issuance	Public Works		2,000,000			
<b>TOTAL PUBLIC WORKS DEPARTMENT REQUEST</b>			<b>73,633,625</b>	<b>3,100,000</b>	<b>275,000</b>	<b>50,000</b>	<b>50,000</b>
Water Main Replacement	Water Fund	Water Department	2,640,000	2,530,000	2,310,000	2,750,000	1,760,000
<b>TOTAL WATER DEPARTMENT REQUEST</b>			<b>2,640,000</b>	<b>2,530,000</b>	<b>2,310,000</b>	<b>2,750,000</b>	<b>1,760,000</b>
<b>TOTALS</b>			<b>FY 2027 Total</b>	<b>FY 2028 Total</b>	<b>FY 2029 Total</b>	<b>FY 2030 Total</b>	<b>FY 2031 Total</b>
			<b>\$100,320,425</b>	<b>\$26,114,554</b>	<b>\$8,509,605</b>	<b>\$9,042,684</b>	<b>\$26,492,747</b>

## FY 2027 Capital Funding By Funding Source

Request Title	Funding Sources Category	Department	FY2027 Funding	FY2028 Funding	FY2029 Funding	FY2030 Funding	FY2031 Funding
Highway Improvements - Sidewalk and Pathway Restoration	Appropriated Fund Balance	Engineer	425,000				
Mamaroneck Road Bridge over Heathcote Bypass - Maintenance Repairs and Steel Painting	Appropriated Fund Balance	Engineer	750,000				
Planning Services to Study Freightway Redevelopment	Appropriated Fund Balance	Planning	350,000				
Plastic bag baler - Recycling Center	Appropriated Fund Balance	Public Works	95,500				
Village Hall and Rutherford Hall Roof Replacement	Appropriated Fund Balance	Public Works	980,000				
<b>TOTAL APPROPRIATED FUND BALANCE</b>			<b>2,600,500</b>				
1 set of vehicle lifts	Agency Reimbursement	Central Garage	36,000				
Library Landscaping Project	Agency Reimbursement	Public Works	283,125				
Replacement of Fuel Tanks at Central Garage	Agency Reimbursement	Central Garage	12,500	150,000			
Village wide stormwater improvement Projects	Agency Reimbursement	Engineer	4,140,000	4,140,000			10,000,000
Floor Coating - Central Garage	Agency Reimbursement	Central Garage	100,000				
<b>TOTAL AGENCY REIMBURSEMENT</b>			<b>4,571,625</b>	<b>4,290,000</b>	-	-	<b>10,000,000</b>
Crossway Field Improvements (parking, athletic field drainage, pickleball courts, comfort station)	Debt Issuance	Parks		6,500,000			
Engine 55 Replacement	Debt Issuance	Fire Department	1,750,000				
Pool Complex Project - Construction Phase	Debt Issuance	Public Works	72,000,000				
Public Buildings - Freightway Garage Renovation Design/Bid/Construction	Debt Issuance	Engineer	416,000	589,679	825,136	1,641,114	
Village wide stormwater improvement Projects	Debt Issuance	Engineer	4,140,000	4,140,000			10,000,000
Wayside Building Improvements	Debt Issuance	Public Works		2,000,000			
Winston Field Improvements	Debt Issuance	Parks	6,600,000				
<b>TOTAL DEBT ISSUANCE</b>			<b>84,906,000</b>	<b>13,229,679</b>	<b>825,136</b>	<b>1,641,114</b>	<b>10,000,000</b>
Christie Place Parking Garage Security System - Cameras	General Fund	Public Works		30,000			
Colonial Acres Playground - replacement	General Fund	Parks		350,000			
Corell Park Playground Renovation	General Fund	Parks			350,000		
Davis Park Playground Renovation	General Fund	Parks	350,000				
Facilities Maintenance Building Roof Replacement	General Fund	Public Works	125,000				
Highway Improvements – Priority Curb Program	General Fund	Engineer	70,000	70,000	70,000	70,000	70,000
Highway Improvements - Road Resurfacing Program	General Fund	Engineer	917,410	1,014,285	1,116,004	429,835	502,332

Highway Improvements - Sidewalk and Pathway Restoration	General Fund	Engineer	720,000	720,000	720,000	1,750,000	1,750,000
LED Lights at High School Tennis Courts	General Fund	Parks		250,000			
OT Network Segmentation & Security Architecture Modernization	General Fund	Management Inform Service	53,300				
Parking Lot Resurfacing - Brite Avenue Tennis Courts	General Fund	Engineer	15,000				
Parking Lot Resurfacing - Supply Field	General Fund	Engineer	45,000				
Parking Lot Resurfacing - Weinberg Nature Center	General Fund	Engineer	100,000				
Portable Trailer Mounted Generator	General Fund	Public Works		350,000			
Public Safety Building HVAC Improvements	General Fund	Public Works		100,000	75,000	50,000	50,000
Replacement of Hydroexcavator	General Fund	Capital	240,000				
Replacement of Traffic Signal at Mamaroneck Road and Murray Hill Road	General Fund	Engineer		75,000	500,000		
Storm Drainage – Cleaning and CCTV Inspection	General Fund	Engineer	75,000	75,000	75,000	75,000	75,000
Storm Drainage – Pipe Lining Program	General Fund	Engineer	150,000	157,500	165,375	173,645	182,325
Village Hall Building Improvements	General Fund	Public Works		30,000	200,000		
Village Hall Electrical Service Upgrade	General Fund	Public Works		230,000			
Village Hall Generator	General Fund	Public Works		300,000			
Village Hall HVAC Upgrades and Replacements	General Fund	Public Works		60,000			
Wayside Building Improvements	General Fund	Public Works	150,000				
<b>TOTAL GENERAL FUND</b>			<b>3,010,710</b>	<b>3,811,785</b>	<b>3,271,379</b>	<b>2,548,480</b>	<b>2,629,657</b>
Storm Drainage – Drainage Improvements	Restricted Fund Balance	Engineer	100,000	100,000	100,000	100,000	100,000
<b>TOTAL RESTRICTED FUND BALANCE</b>			<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
Replacement of Hydroexcavator	Sewer Fund	Capital	100,000				
Sanitary Sewer – Sewer System Cleaning, CCTV Inspection, Cured in Place Pipe Lining and Other Rehabilitation	Sewer Fund	Engineer	983,000	983,000	983,000	983,000	983,000
<b>TOTAL SEWER FUND</b>			<b>1,083,000</b>	<b>983,000</b>	<b>983,000</b>	<b>983,000</b>	<b>983,000</b>
Highway Improvements - Road Resurfacing Program	State Aid	Engineer	1,020,090	1,020,090	1,020,090	1,020,090	1,020,090
<b>TOTAL STATE AID</b>			<b>1,020,090</b>	<b>1,020,090</b>	<b>1,020,090</b>	<b>1,020,090</b>	<b>1,020,090</b>
Replacement of Fuel Tanks at Central Garage	Trust Accounts	Central Garage	12,500	150,000			
1 set of vehicle lifts	Trust Accounts	Central Garage	36,000				
Floor Coating - Central Garage	Trust Accounts	Central Garage	100,000				

Replacement of Hydroexcavator	Trust Accounts	Capital	340,000				
<b>TOTAL TRUST ACCOUNTS</b>			<b>488,500</b>	<b>150,000</b>			
Water Main Replacement	Water Fund	Water Department	2,640,000	2,530,000	2,310,000	2,750,000	1,760,000
<b>TOTAL WATER FUND</b>			<b>2,640,000</b>	<b>2,530,000</b>	<b>2,310,000</b>	<b>2,750,000</b>	<b>1,760,000</b>
<b>TOTALS</b>			<b>FY 2027 Total</b>	<b>FY 2028 Total</b>	<b>FY 2029 Total</b>	<b>FY 2030 Total</b>	<b>FY 2031 Total</b>
			<b>\$100,420,425</b>	<b>\$26,114,554</b>	<b>\$8,509,605</b>	<b>\$9,042,684</b>	<b>\$26,492,747</b>