

**JUSTIN K. AREST**  
MAYOR

**SAMEER AHUJA**  
**KAREN L. BREW**  
**JEREMY A. GANS**  
**DARA B. GRUENBERG**  
**KENNETH L. MAZER**  
**JEREMY WISE**  
TRUSTEES



**ALEXANDRA H. MARSHALL**  
VILLAGE MANAGER

**OFFICE OF THE**  
**VILLAGE MANAGER**  
VILLAGE HALL  
1001 POST ROAD  
SCARSDALE, NY 10583  
914.722.1110  
WWW.SCARSDALE.COM

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Village Board of Trustees Work Session Agenda

November 12, 2024  
6:00 PM

Meeting Information

A Work Session of the Scarsdale Village Board of Trustees is scheduled for 6:00 PM on Tuesday, November 12, 2024. 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

- Budget Work Session



**Date:** Tuesday, November 12, 2024

**Re:** Budget Work Session

**COVER PAGE**

***Village Manager's Office***

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**ATTACHMENT(S):**

- [FY2025-26\\_Calendar](#)
- [11.07.2024 A. Scaglione Memo - Budget](#)
- [Budget Workshop of 11-12-2024.pdf](#)
- [Treasurer Operational Overview 11-12-2024.pdf](#)



## CALENDAR FOR FY2025-2026 BUDGET

*Thursday, September 26, 2024, 11:00 AM*

- Kick-off budget process for department heads.

*Tuesday, October 22, 2024, 6:00PM*

- Joint Field Study Update with School District

*Tuesday, November 12, 2024, 6:00PM*

- Treasurer to meet with Village Board to discuss budget priorities major revenue budget projections, and budgets for fund level expenses.
- Departmental Operational Overview: Treasurer's Department

*Tuesday, November 26, 2024, 6:00PM*

- Departmental Operational Overview: Clerk and Building Departments

*Tuesday, December 3, 2024, 6:00 PM*

- Pre-budget discussion on Stormwater & Sewer Projects

*Tuesday, December 10, 2024, 6:00 PM*

- Departmental Operational Overview: Planning and Assessor Departments

*Friday, December 13, 2024*

- Department Heads to file FY 2025-2026 budget requests, including proposed Fees and Charges, as well as capital recommendations.

*December 13, 2024 – December 20, 2024*

- Staff budget discussions with Treasurer and Village Manager.

*Tuesday, January 14, 2025, 5:00 PM*

- Present First Pass budget review, including revenue/expenditure estimates, year-end projections, fund balance, and revenue/expenditure gap, including projected impact on property tax.
- Presentation from Superintendent of Parks, Recreation and Conservation
- Review of Recreation Fees & Charges

*Tuesday, January 21, 2025, 5:00 PM*

- Presentation from Library Director

- Presentation from Superintendent of Public Works
- Review recommendations for Village-wide Fees & Charges schedule

*Thursday, January 23, 2025, 5:00 PM*

- Presentation from IT Consultant
- Presentation from Police Chief
- Presentation from Fire Chief

*Tuesday, January 28, 2025, 5:00 PM*

- Presentation from Scarsdale Family Counseling
- Hold for any additional department presentation or follow up questions

*Tuesday, January 28, 2025, 8:00 PM – During Regular Village Board Meeting*

- Scheduling of Public Hearing on Tax Cap Local Law.

*Tuesday, February 11, 2025, 6:00 PM*

- Second Pass budget review, including continued review of budget requests, year-end projections, and fund balance.

*Tuesday, February 11, 2025, 8:00 PM – During Regular Village Board Meeting*

- Public Hearing on Tax Cap Local Law.

*Tuesday, February 25, 2025, 6:00 PM*

- Third Pass budget review, including continued review of budget requests, year-end projections, and fund balance.

*Tuesday, February 25, 2025, 8:00 PM – During Regular Village Board Meeting*

- Adoption of Village-wide Fees & Charges Schedules.
- Adoption of Tax Cap Local Law.

*Thursday, February 27, 5:00 PM – 6:00 PM*

- Village Manager and Treasurer to discuss preliminary budget with Village organizations.

*Wednesday, March 5, 2025*

- Tentative Budget filed with Village Clerk

*Monday, March 10, 2025, 10:00 AM*

- League of Women Voters Consensus Meeting

*Tuesday, March 11, 2025 6:00 PM*

- Presentation of Tentative Budget during budget work session (must be filed by March 20<sup>th</sup>).

*Tuesday, March 25, 2025 8:00 PM*

- Schedule Public Hearing on Tentative Budget for April 8, 2025.

*Tuesday, April 8, 2025, 8:00 PM – During Regular Village Board Meeting*

- Statutory public hearing on Tentative Budget (must be completed prior to April 15).

*Tuesday, April 29, 2025, 8:00 PM – During Regular Village Board Meeting*

- Board of Trustees to adopt budget (must be adopted prior to May 01)



**To:** Alex Marshall, Village Manager  
**From:** Ann Scaglione, Village Treasurer  
**Date:** Thursday, November 07, 2024  
**RE:** Budget Workshop of 11-12-2024

**MEMORANDUM**  
*Treasurer's Office*

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In preparation of the Village Board workshop of 11/12/2024, I would like to present the following information as we start our budget discussions.

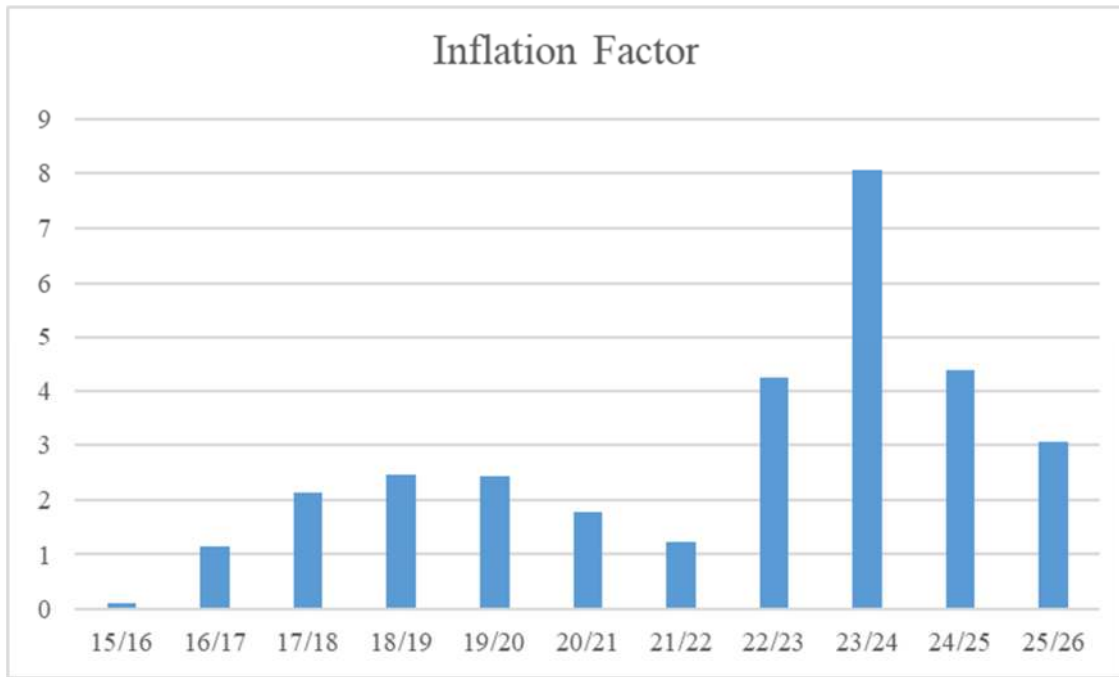
1. Update on NYS Tax Cap and effect on the FY26 Budget
2. Pension Update and Estimates
3. Health Contribution Expense Information
4. General Fund – Unassigned Fund Balance Summary
5. General Fund Financial Information for the current year, including:
  - a. Summary of Revenue and Expenses
  - b. Revenue Summary
  - c. Revenue Line-Item Detail
  - d. Expense Summary
  - e. Fund Balance Detail
6. Sales Tax trends
7. Mortgage Tax trends

### **NYS Tax Cap**

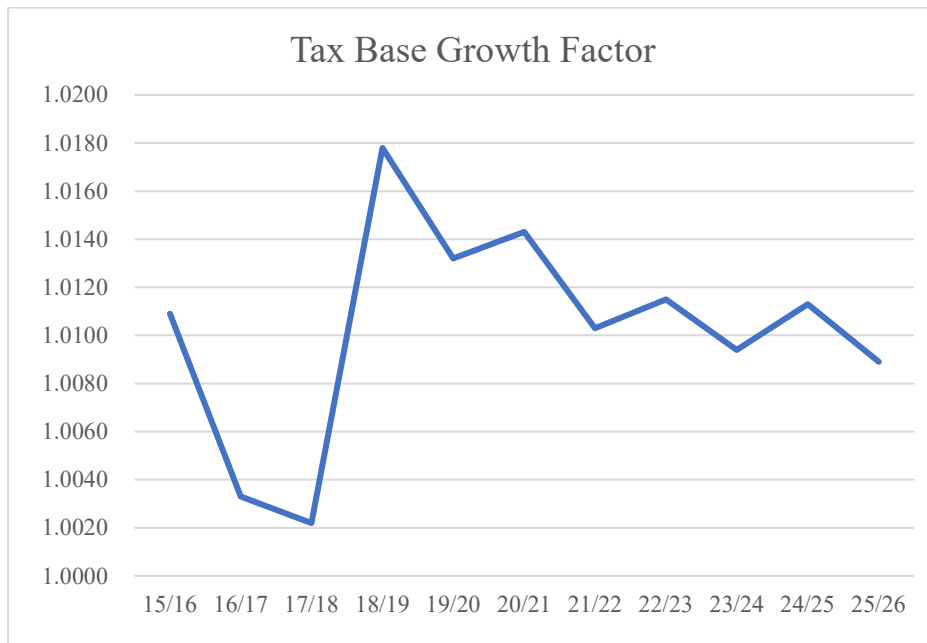
In 2011, New York State enacted legislation that establishes a “property tax cap” which limits growth in the property tax levy. Under this law, the total amount to be raised through property taxes charged on the municipality’s taxable assessed value of property is capped at 2% or the rate of inflation, whichever is less.

The calculation of the property tax cap applies the following two factors to the current year real property tax levy. A summary of the tax cap calculation instructions is attached for your reference.

- The **Allowable Levy Growth Factor** – as defined in the tax cap legislation, is the lesser of one plus the inflation factor or 1.2%. The inflation factor for the current year end has not yet been released. However, based on municipalities with fiscal year ends in March 2025, the inflation factor was listed at 3.07%; and for budget assumptions, I am anticipating the Allowable Levy Growth Factor for the Village of 1.2%.



- The **Tax Base Growth Factor** – which is specific to each municipality based on changes in property assessment - assigned to the Village of Scarsdale is 1.0089.



- **The maximum we can increase our FY26 tax levy within the NYS Tax Cap guidelines is \$1,473,394, equating to an increase of 3.02% in the Village Tax Rate.**
- In the package attached, please find the NYS Tax Cap calculation

## Pension Estimates

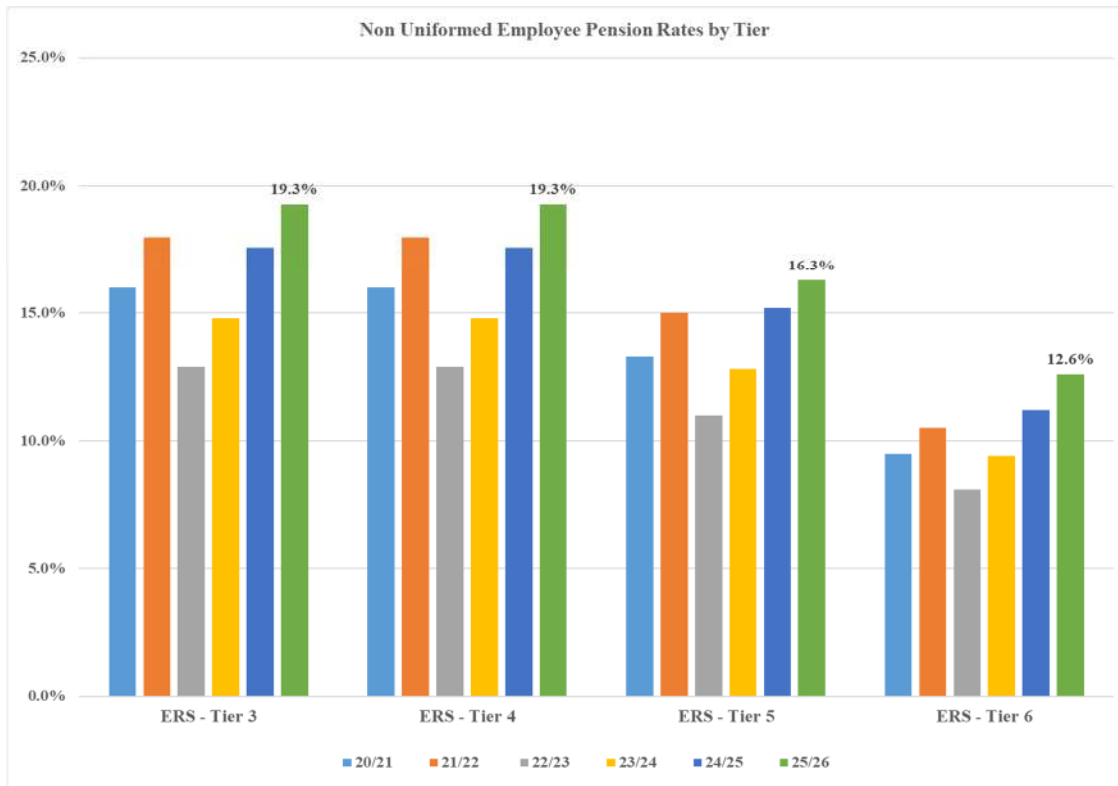
The Village participates in two NYS pension plans; Police and Fire Retirement System (PFRS) and the Employee Retirement System (ERS). Each of these plans have enrollment tiers, based on the employee entry to the retirement system.

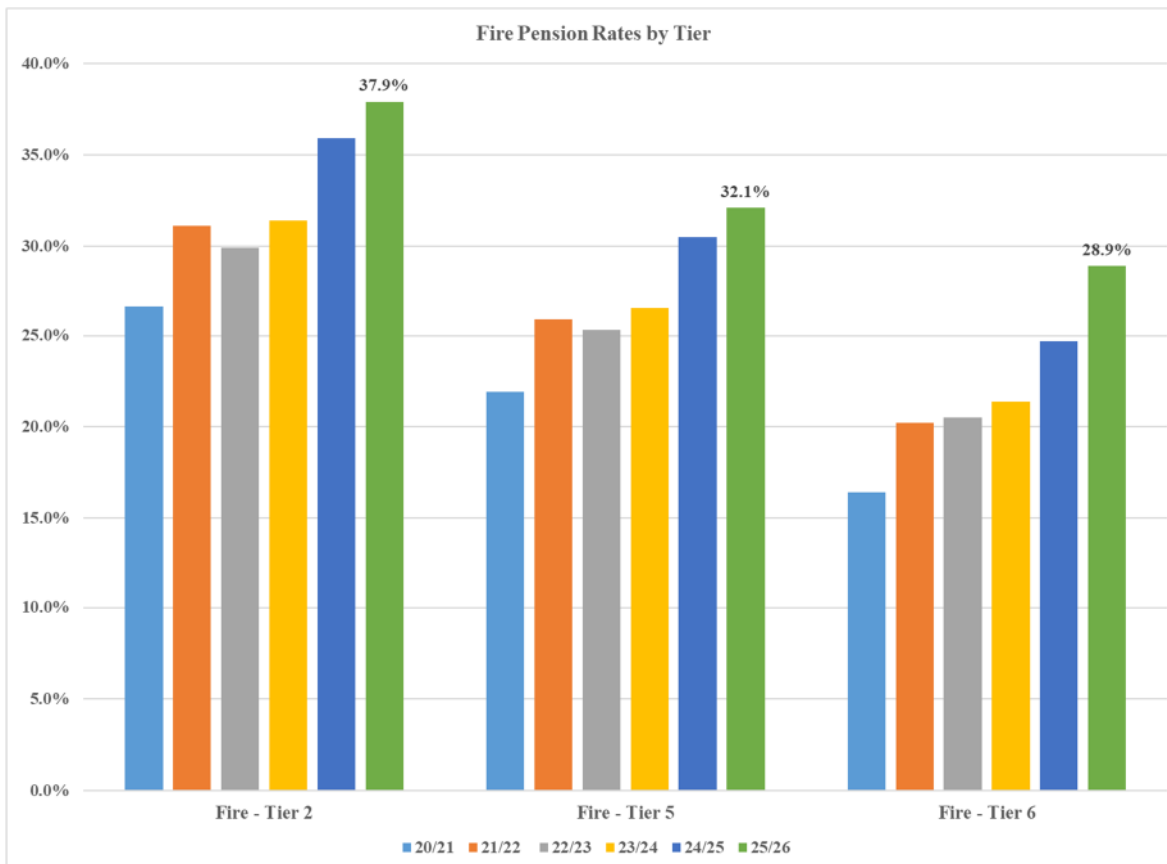
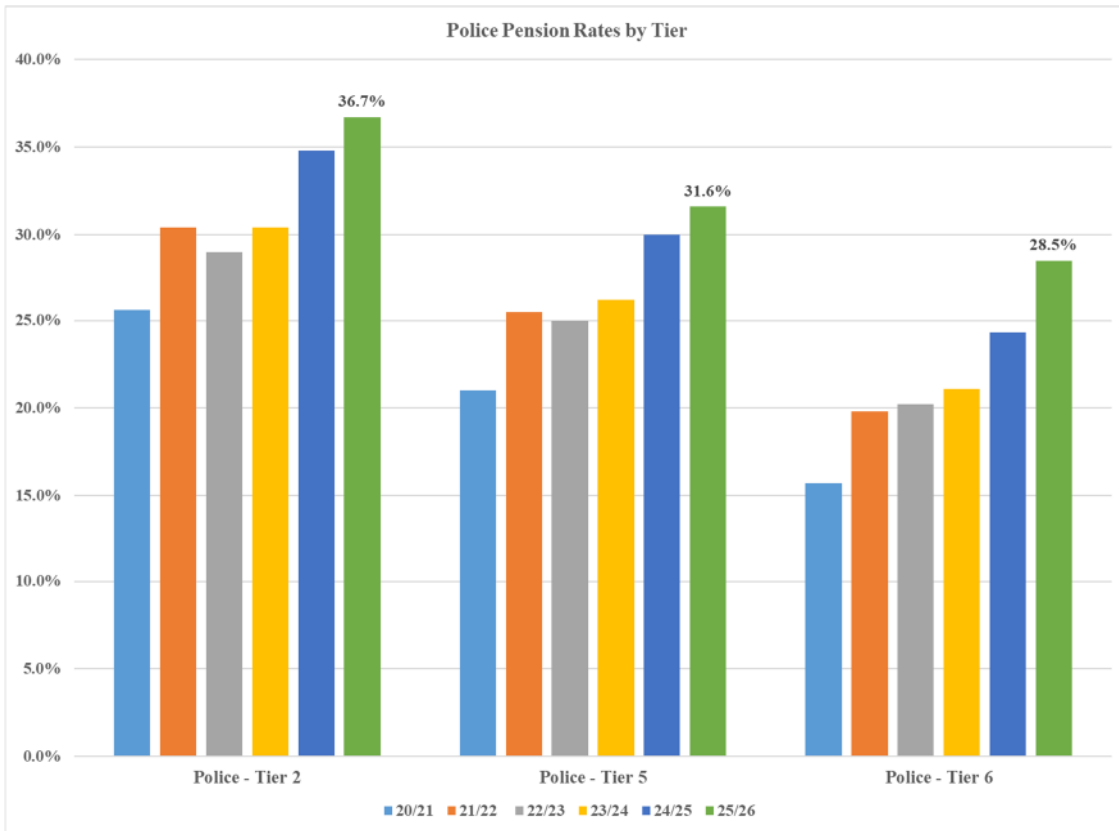
Over the years, the benefits included in the Tiers have changed, and as a result, the employer expense rates vary by plan and by tier.

The Village is responsible for an annual payment to the retirement system based on active employees' salaries at the rate assigned to the respective employee tier. Once an employee has retired, the Village is no longer responsible for paying for that employee.

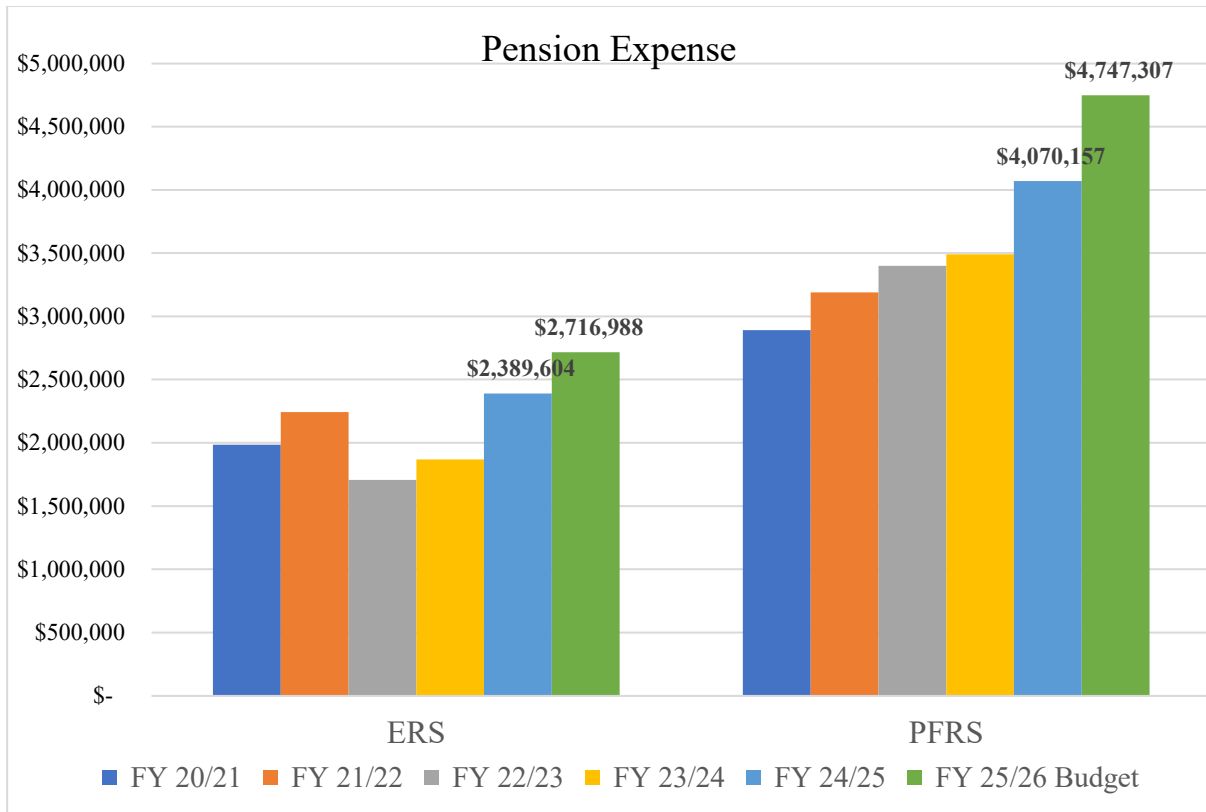
The New York State Comptroller determines the rates on an annual basis, as of March 31. The rates are based on the value of the overall pension fund as of this date. Since the rates are dependent on economic factors and actuarial projections, the rates vary. Rates for the upcoming year are approximately 1.5% higher than the current year's rates for the Non Uniformed Employee Pension and 3.1% for the Police and Fire Pensions.

The following are charts of pension rate history for the last few years, by plan and tier; as well as a summary of the expense by pension plan.





**The impact to our FY26 budget is an increase of \$1,004,000.**



## Health Insurance

The Village participates in the New York Health Insurance Program (NYSHIP) to provide health insurance coverage to employees. This insurance plan is designed for public employers and covers over 800 New York State entities.

Administering health insurance coverage is a complicated task with many rules. The intent of this memo is to provide a high level of information to give context to the amounts included in the budget request.

The Village provides health insurance to active employees and retired employees where the collective bargaining or policy allows. In addition, policies exist where employees that have other qualifying health insurance may qualify for an annual payment in lieu of coverage.

The NYSHIP plan has the following coverage plans: Family, Individual, and three Medicare plans.

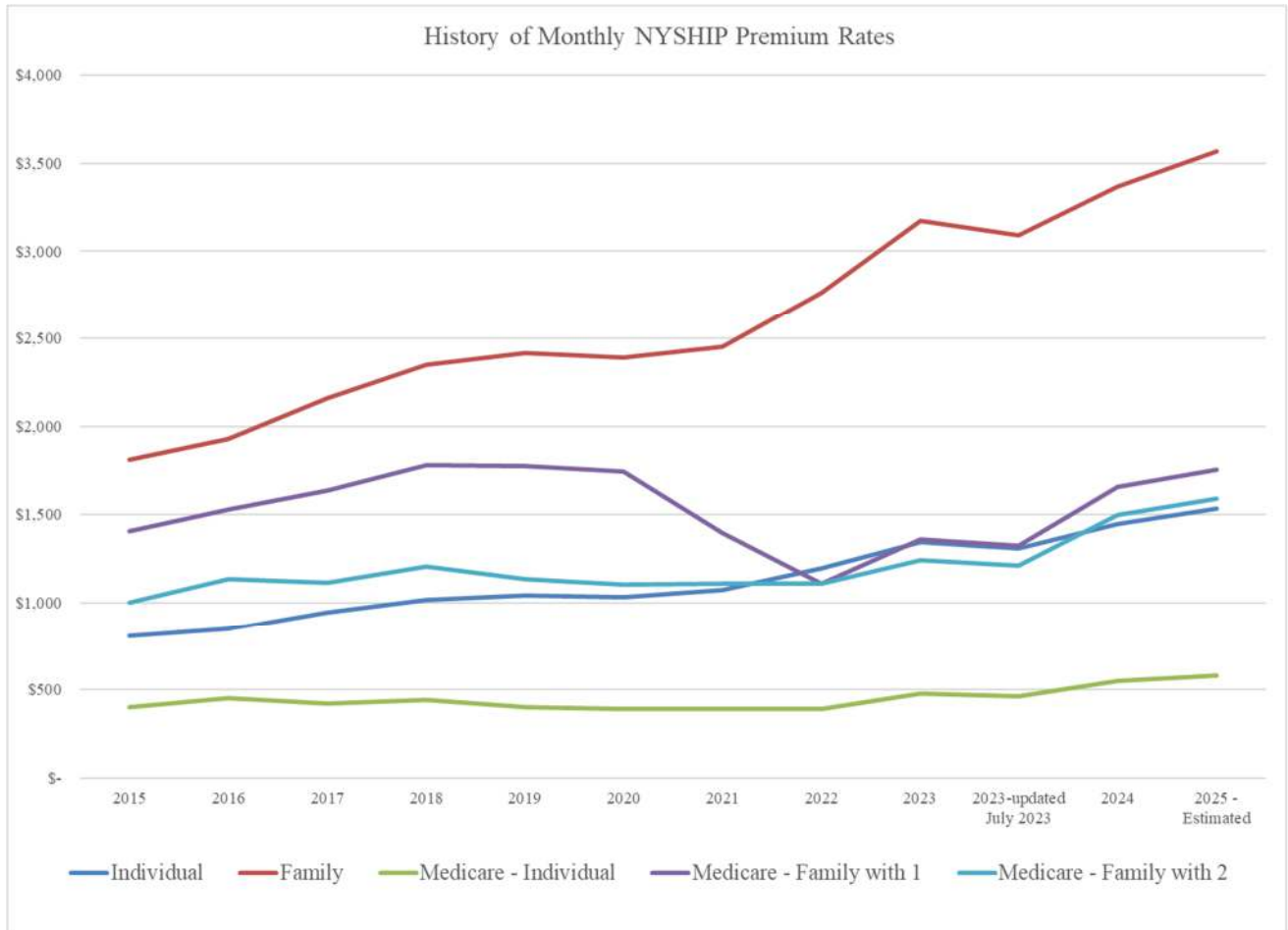
Once a retiree becomes Medicare eligible, Medicare becomes the primary insurance and NYSHIP is the secondary coverage. It is a requirement of NYSHIP that the Village, as employer, is responsible for reimbursement of any Medicare premiums paid by the retiree. All such reimbursements are also included in this line item.

NYSHIP announces rates for the upcoming year the in early December each year. At this point, we are awaiting information to calculate the expense for the upcoming year.

The 2024/2025 adopted requested budget assumes a 6 % increase in rates effective January 1, 2025.

By way of payroll deductions, Village employees contribute towards health insurance costs in accordance with collective bargaining agreements and Village policies.

The following chart of the NYSHIP rates, by coverage type from 2015 to 2024 rates.



The General Fund includes \$10,600,000 in our current year budget for Health Insurance Expense. Assuming an increase of 6% for 2025 and 2026, **this would equate to a \$520,000 increase.**

### Fund Balance

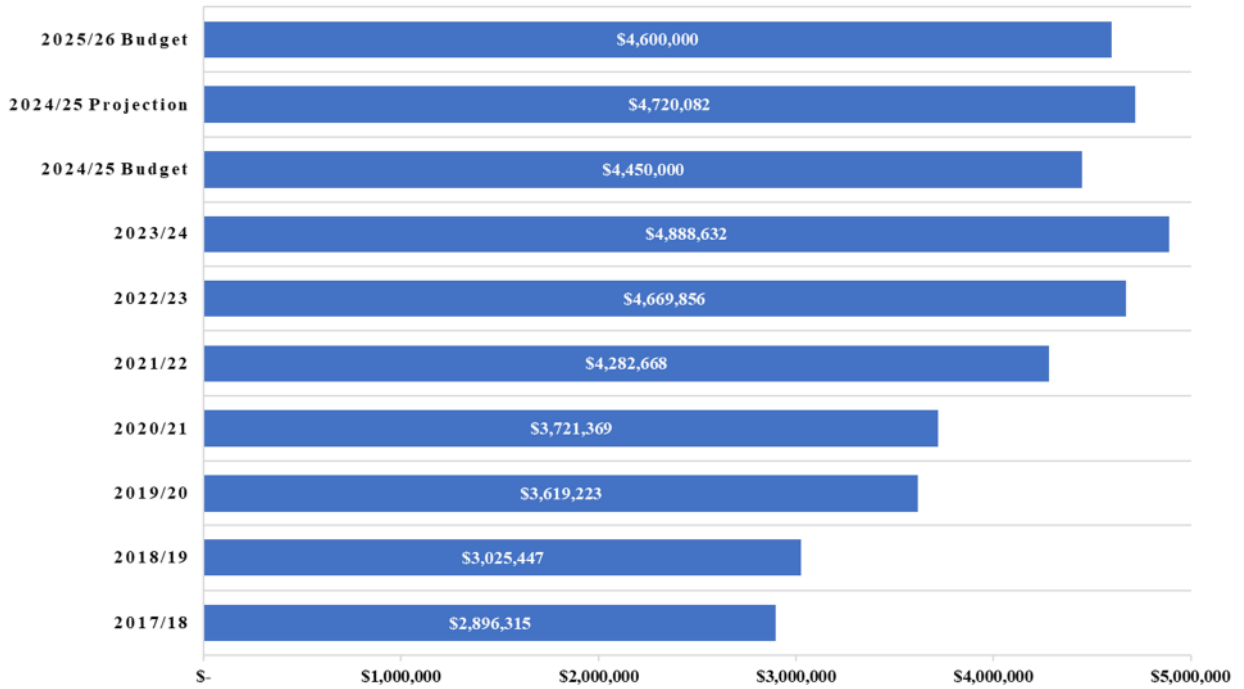
Our current Fund Balance Policy calls for our Unassigned Fund Balance to be maintained between 15 to 20% of the ensuing year appropriations. The following is a chart of the General Fund – Unassigned Fund Balance.



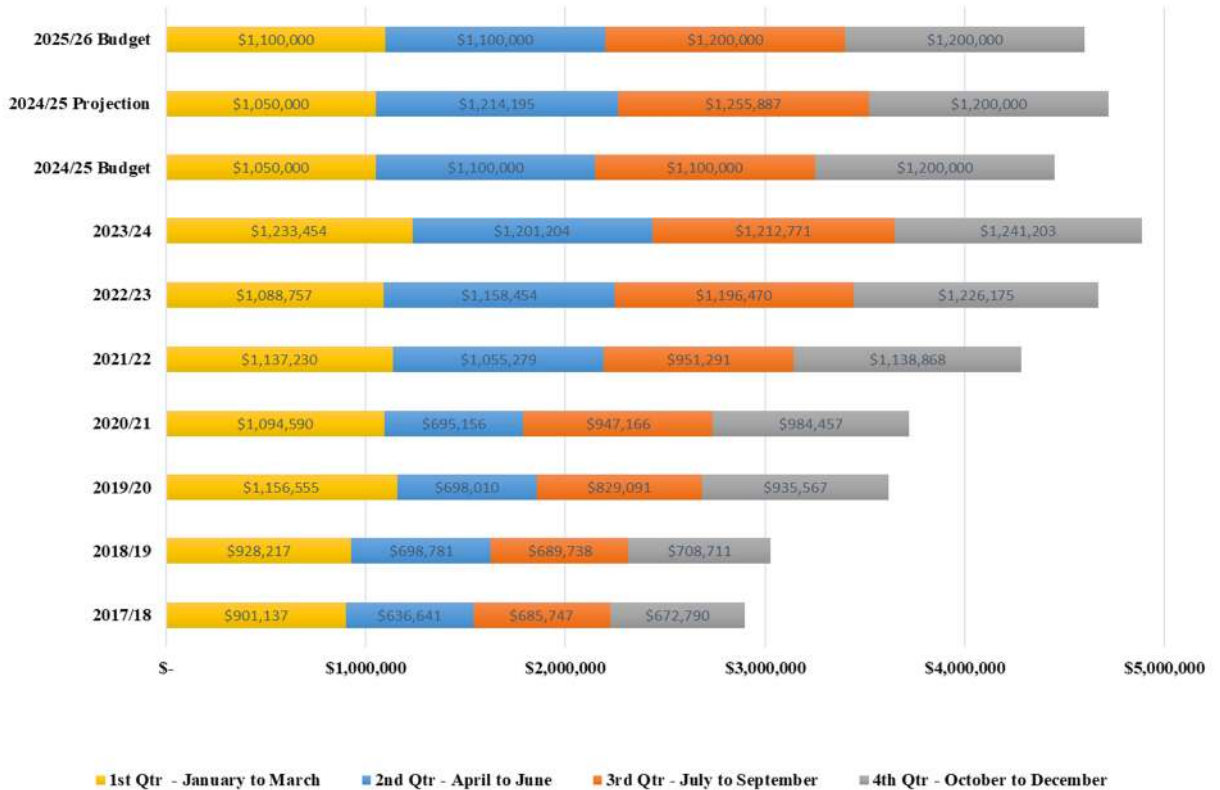
**Sales and Mortgage Tax**

The Village relies on Sales and Mortgage tax as significant sources of revenue, and as such, data is tracked closely. The following are trending charts for both Sales and Mortgage Tax, with recommendations for the upcoming budget.

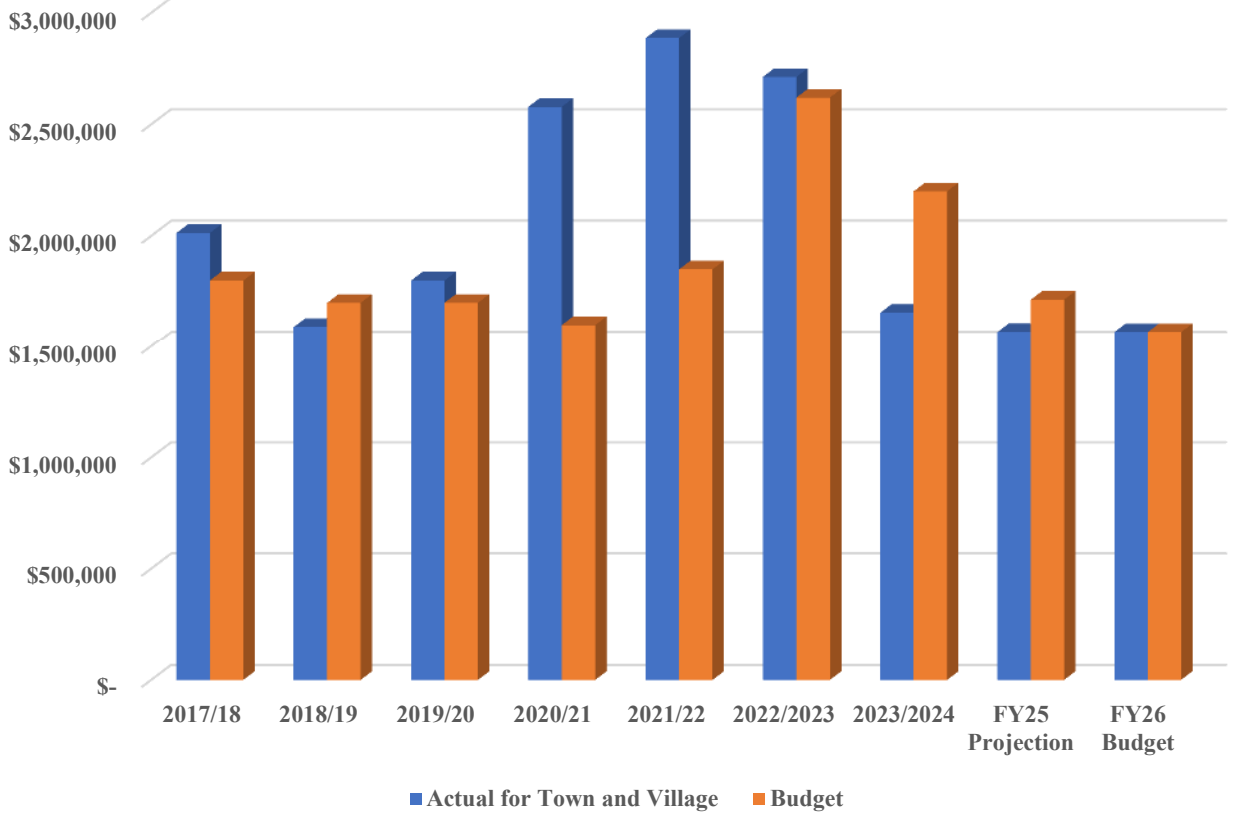
### Sales Tax Revenue



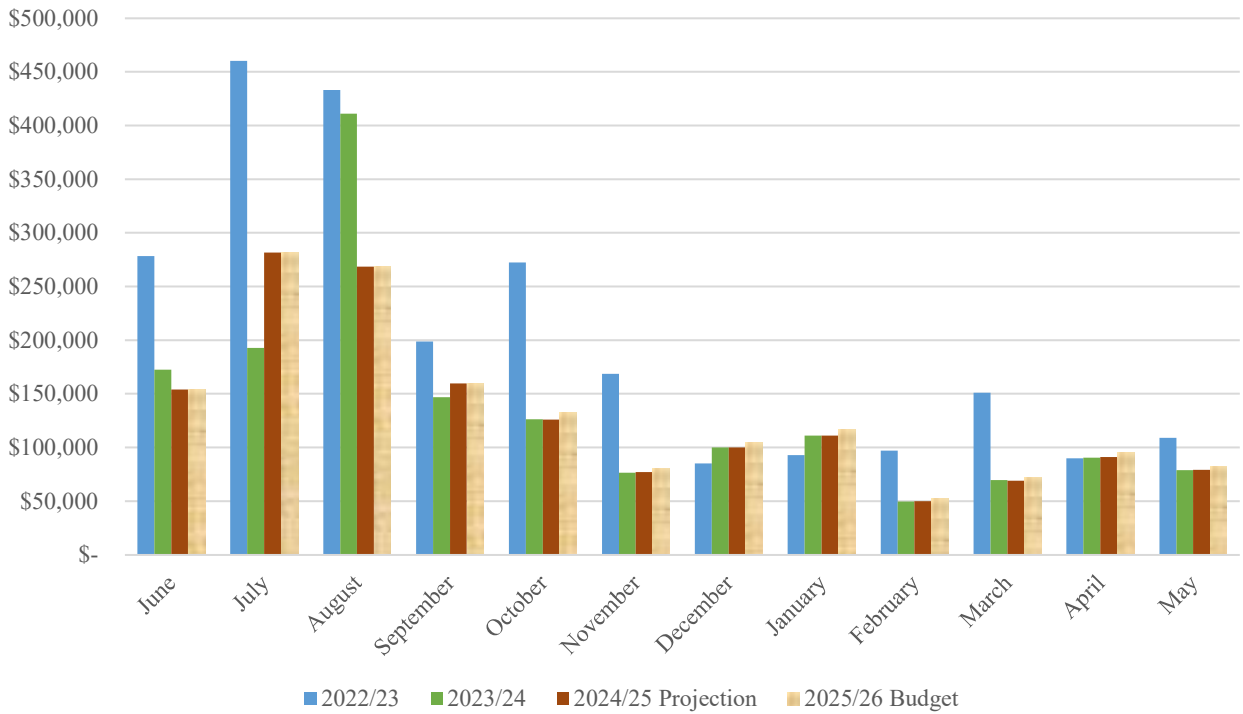
### Quarterly Sales Tax Revenue



### Mortgage Tax - Review of Budget vs Actual



### Mortgage Tax Revenue by Month



Village of Scarsdale

General Fund - Summary of Revenue and Expenses

at 11/7/2024

Account	Actual 2022-2023	Actual 2023-2024	2024-2025 Adopted Budget	%	Current Year Budget Amendments	2024-2025 Amended Budget	Actual at 11/7/2024
<b>Revenue Summary</b>							
Real Property Taxes	44,670,709	46,567,979	48,803,000	68.4%	-	48,803,000	48,823,257
Other Revenue	24,482,700	23,522,720	19,765,300	27.7%	-	19,765,300	10,272,213
<b>Total Operating Revenue</b>	<b>69,153,409</b>	<b>70,090,699</b>	<b>68,568,300</b>		<b>-</b>	<b>68,568,300</b>	<b>59,095,470</b>
<b>Expense Summary</b>							
Personnel Services	26,236,552	26,645,481	27,802,442	39.0%	-	27,802,442	11,262,101
Equipment	751,849	1,057,657	1,745,000	2.4%	1,255,097	3,000,097	482,177
Contractual/Operational Expenses	7,266,905	7,845,904	8,712,082	12.2%	386,900	9,098,982	3,070,772
Special Items	811,791	796,960	1,035,000	1.5%	-	1,035,000	57,755
Debt Principal	1,812,899	1,863,034	1,821,689	2.6%	-	1,821,689	1,601,990
Debt Interest	503,067	436,199	368,997	0.5%	-	368,997	198,868
Employee Benefits	16,981,055	17,863,897	19,920,049	27.9%	46,198	19,966,247	5,992,807
Transfers	7,216,838	13,767,137	9,924,041	13.9%	-	9,924,041	9,924,041
<b>Total General Fund Expenses</b>	<b>61,580,956</b>	<b>70,276,269</b>	<b>71,329,300</b>		<b>-</b>	<b>1,688,195</b>	<b>32,590,512</b>
<b>Excess(Deficiency) of Revenue Over Expenses</b>	<b>7,572,453</b>	<b>(185,569)</b>	<b>(2,761,000)</b>		<b>-</b>	<b>(1,688,195)</b>	<b>26,504,958</b>
Use of Fund Balance	-	-	2,761,000	3.9%	-	2,761,000	-
Fund Balance Reserve			-			-	
<b>Net Change in Fund Balance</b>	<b>7,572,453</b>	<b>(185,569)</b>	<b>-</b>		<b>(1,688,195)</b>	<b>(1,688,195)</b>	<b>26,504,958</b>

**Village of Scarsdale**  
**General Fund - Revenue Summary**  
**at 11/7/2024**

<b>Account</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
<b>Revenue</b>							
Real Property Taxes	44,670,709	46,567,979	48,803,000	68.4%	-	48,803,000	48,823,257
Real Property Tax Items	708,818	297,754	176,000	0.2%	-	176,000	248,455
Interest and Penalty on Taxes	1,837,809	53,033	350,000	0.5%	-	350,000	34,362
Sales Tax	4,684,495	4,888,632	4,450,000	6.2%	-	4,450,000	2,245,082
Non Property Tax Items	883,456	1,140,286	790,000	1.1%	-	790,000	348,682
Parking Revenue	1,795,213	2,034,211	1,860,000	2.6%	-	1,860,000	1,460,558
Parks and Recreation Revenue	2,730,510	2,509,726	2,893,600	4.1%	-	2,893,600	1,802,544
Other Departmental Income	335,724	278,973	270,200	0.4%	-	270,200	108,317
Intergovernmental Charges	35,068	35,221	35,000	0.0%	-	35,000	-
Use of Money and Property	2,306,464	3,335,142	3,220,000	4.5%	-	3,220,000	1,461,543
Building Department Revenue	1,973,635	2,262,530	2,106,000	3.0%	-	2,106,000	1,025,455
Other Licenses and Permits	16,299	15,102	11,500	0.0%	-	11,500	5,811
Fines and Forfeitures	657,543	675,982	668,000	0.9%	-	668,000	278,337
Sale of Property, Other	269,409	55,430	30,000	0.0%	-	30,000	15,698
Misc Local Sources	1,583,665	1,701,817	380,000	0.5%	-	380,000	386,786
Interfund Revenues	625,000	627,509	625,000	0.9%	-	625,000	675,000
Mortgage Tax	2,863,930	2,508,037	1,714,000	2.4%	-	1,714,000	(59,876)
Other State Aid	189,343	148,319	186,000	0.3%	-	186,000	138,178
Federal Aid	986,319	955,015	-	0.0%	-	-	97,281
<b>Total Operating Revenue</b>	<b>69,153,409</b>	<b>70,090,699</b>	<b>68,568,300</b>		<b>-</b>	<b>68,568,300</b>	<b>59,095,470</b>

Village of Scarsdale  
 General Fund - Revenue Summary  
 at 11/7/2024

Account	Actual 2022-2023	Actual 2023-2024	2024-2025 Adopted Budget	%	Current Year Budget Amendments	2024-2025 Amended Budget	Actual at 11/7/2024
Use of Fund Balance - Net	-	-	2,761,000	3.9%	-	2,761,000	-
<b>Total General Fund Revenue</b>	<b>69,153,409</b>	<b>70,090,699</b>	<b>71,329,300</b>		-	<b>71,329,300</b>	<b>59,095,470</b>
<b>General Fund Revenue Summary</b>							
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Other Revenue	24,482,700	23,522,720	19,765,300	27.7%	-	19,765,300	10,272,213
Use of Fund Balance	-	-	2,761,000	3.9%	-	2,761,000	-
<b>Total General Fund Revenue</b>	<b>69,153,409</b>	<b>70,090,699</b>	<b>71,329,300</b>		-	<b>71,329,300</b>	<b>59,095,470</b>

Village of Scarsdale  
General Fund - Revenue Summary  
at 11/7/2024

Account	Actual 2022-2023	Actual 2023-2024	2024-2025 Adopted Budget	%	Current Year Budget Amendments	2024-2025 Amended Budget	Actual at 11/7/2024
<b>Interest Income</b>							
Interest Earnings	1,806,046	2,847,626	2,500,000	3.5%	-	2,500,000	1,208,351
<b>Total Interest Revenue</b>	<b>1,806,046</b>	<b>2,847,626</b>	<b>2,500,000</b>	<b>3.5%</b>	<b>-</b>	<b>2,500,000</b>	<b>1,208,351</b>
<b>Clerk Fees</b>							
Clerks Fees Notary Fees	207	242	200	0.0%	200	12	12
Clerks Fees Transcripts	5,850	6,200	5,000	0.0%	5,000	2,460	2,460
Marriage Licenses	3,357	7	1,000	0.0%	1,000	-	-
<b>Total Clerk Fees</b>	<b>9,414</b>	<b>6,449</b>	<b>6,200</b>	<b>0.0%</b>	<b>6,200</b>	<b>2,472</b>	<b>2,472</b>
<b>Parking Detail</b>							
Parking Permits - Christie Place	376,736	414,454	415,000	0.6%	-	415,000	419,198
Parking Permits - Freightway	427,534	491,716	445,000	0.6%	-	445,000	450,246
Parking Permits - Open Lots	133,000	157,258	150,000	0.2%	-	150,000	160,015
<b>Subtotal - Parking Permits</b>	<b>937,270</b>	<b>1,063,428</b>	<b>1,010,000</b>	<b>1.0%</b>			<b>1,029,459</b>
Pkg Meter Fees - Street	739,924	789,163	700,000	1.0%	-	700,000	348,056
GDC Christie Place	-	-	-	0.0%	-	-	-
Valet Parking	118,019	181,620	150,000	0.2%	-	150,000	83,042
<b>Total Parking Revenue</b>	<b>1,795,213</b>	<b>2,034,211</b>	<b>1,860,000</b>	<b>3.6%</b>	<b>-</b>	<b>1,860,000</b>	<b>1,460,558</b>

**Village of Scarsdale**  
**General Fund - Revenue Summary**  
**at 11/7/2024**

<b>Account</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
<b>Recreation Revenue Detail</b>							
Rec Fees Tennis	507,170	479,008	549,680	0.8%	-	549,680	250,375
Rec Fees Day Camp	857,548	821,689	933,045	1.3%	-	933,045	1,133,170
Rec Fees Special Events	14,170	15,110	22,000	0.0%	-	22,000	15,725
Rec Fees Platform Tennis	26,627	15,043	31,230	0.0%	-	31,230	2,080
Rec Fees Athletics	617,780	568,804	573,420	0.8%	-	573,420	292,150
Teen Travel Camp	331,397	218,700	350,000	0.5%	-	350,000	(3,556)
Rec Fees Nature Center	166,474	156,572	187,625	0.3%	-	187,625	58,152
Rec Fees ISO Field Usage	81,554	98,771	85,000	0.1%	-	85,000	2,620
Rec Fees Seniors	3,075	7,532	6,575	0.0%	-	6,575	4,489
Rec Fees Pickleball	83,106	87,928	125,025	0.2%	-	125,025	37,945
Rec Fees Other Programs	39,360	38,169	29,000	0.0%	-	29,000	8,095
<b>Total Recreation Revenue</b>	<b>2,728,260</b>	<b>2,507,326</b>	<b>2,892,600</b>	<b>4.1%</b>	<b>-</b>	<b>2,892,600</b>	<b>1,801,244</b>

Village of Scarsdale  
General Fund - Revenue Summary  
at 11/7/2024

Account	Actual 2022-2023	Actual 2023-2024	2024-2025 Adopted Budget	%	Current Year Budget Amendments	2024-2025 Amended Budget	Actual at 11/7/2024
<b>Building Department Revenue Detail</b>							
Building Permits	1,358,797	1,748,724	1,500,000	2.1%	-	1,500,000	669,088
Plumbing Permits	104,862	104,300	100,000	0.1%	-	100,000	41,725
Blasting Permits	1,760	250	-	0.0%	-	-	150
Oil Burner Permits	6,500	11,500	9,000	0.0%	-	9,000	4,950
Electrical Permits	60,550	53,850	60,000	0.1%	-	60,000	19,000
<b>Total Building Dept Revenue</b>	<b>1,532,469</b>	<b>1,918,624</b>	<b>1,669,000</b>	<b>2.3%</b>	<b>-</b>	<b>1,669,000</b>	<b>734,913</b>
<b>Engineering Department Revenue Detail</b>							
StmwtrMgt/ErosCtl Permits	115,200	102,500	100,000	0.1%	-	100,000	33,900
Street Opening Permits	98,975	33,300	100,000	0.1%	-	100,000	51,220
Special Highway Permits	8,350	9,200	3,000	0.0%	-	3,000	12,353
Tree Removal Permit	29,255	12,240	34,000	0.0%	-	34,000	9,020
<b>Total Engineering Dept Revenue</b>	<b>251,780</b>	<b>157,240</b>	<b>237,000</b>	<b>0.3%</b>	<b>-</b>	<b>237,000</b>	<b>106,493</b>
<b>Police Department Revenue Detail</b>							
Police Department Fees	10,664	12,347	20,000	0.0%	-	20,000	4,271
Alarm User Permits	189,387	186,667	200,000	0.3%	-	200,000	184,049
Police O/T Reimb	1,354,658	1,437,447	300,000	0.4%	-	300,000	152,884
<b>Total Police Dept Revenue</b>	<b>1,554,709</b>	<b>1,636,461</b>	<b>520,000</b>	<b>0.7%</b>	<b>-</b>	<b>520,000</b>	<b>341,204</b>

**Village of Scarsdale**  
**General Fund - Revenue Summary**  
**at 11/7/2024**

<b>Account</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
<b>Public Works Department Revenue Detail</b>							
Safety Inspect Fees COs	110,391	109,651	90,000	0.1%	-	90,000	42,250
Public Works Fees	12,450	19,850	15,000	0.0%	-	15,000	11,700
Disposal Site Fees	77,055	33,585	40,000	0.1%	-	40,000	10,226
Snow Removal Chgs Govts	35,068	35,221	35,000	0.0%	-	35,000	-
<b>Total DPW Dept Revenue</b>	<b>234,965</b>	<b>198,308</b>	<b>180,000</b>	<b>0.3%</b>	<b>-</b>	<b>180,000</b>	<b>64,176</b>
<b>Planning</b>							
Zoning, Appeals Bd Fees	35,275	22,182	20,000	0.0%		20,000	4,850
Planning Board Fees	24,940	16,986	30,000	0.0%		30,000	14,600
Land Use Notification	27,443	25,600	20,000	0.0%		20,000	10,255
Bd Arch Review Fees	12,185	16,185	15,000	0.0%		15,000	5,725
<b>Total Planning Revenue</b>	<b>99,843</b>	<b>80,953</b>	<b>85,000</b>	<b>0.1%</b>		<b>85,000</b>	<b>35,430</b>

**Village of Scarsdale**

**General Fund - Account Detail**

at 11/7/2024

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
<b>Revenue</b>								
1001-0	Real Property Taxes	44,670,709	46,567,979	48,803,000	68.4%	-	48,803,000	48,823,257
1028-0	Special Assessments	30,938	30,055	-	0.0%	-	-	-
1050-0	Reserve for Delinq Tax	582,546	155,326	50,000	0.1%	-	50,000	116,573
1081-0	Payments in Lieu of Taxes	95,335	112,374	126,000	0.2%	-	126,000	131,882
1090-0	Int/Pen on Taxes - Village	324,665	120,856	100,000	0.1%	-	100,000	34,362
1090-1	Int/Pen on Taxes - Town	1,513,144	(67,824)	250,000	0.4%	-	250,000	-
1110-0	Sales Tax Distribution	4,684,495	4,888,632	4,450,000	6.2%	-	4,450,000	2,245,082
1130-01	Public Utility Tax Elec	174,660	479,105	400,000	0.6%	-	400,000	255,212
1130-02	Public Utility Tax Gas	329,307	-	-	0.0%	-	-	-
1130-03	Public Utility Tax Phone	13,946	14,228	15,000	0.0%	-	15,000	3,925
1170-0	Cable TV Franchise Fees	365,542	646,953	375,000	0.5%	-	375,000	89,546
1255-02	Clerks Fees Notary Fees	207	242	200	0.0%	-	200	12
1255-03	Clerks Fees Transcripts	5,850	6,200	5,000	0.0%	-	5,000	2,460
1520-0	Police Department Fees	10,664	12,347	20,000	0.0%	-	20,000	4,271
1540-0	Fire Department Fees	19,263	16,145	15,000	0.0%	-	15,000	1,968
1560-0	Safety Inspect Fees COs	110,391	109,651	90,000	0.1%	-	90,000	42,250
1710-0	Public Works Fees	12,450	19,850	15,000	0.0%	-	15,000	11,700

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
1720-01	Parking Permits - Christie Place	376,736	414,454	415,000	0.6%	-	415,000	419,198
1720-02	Parking Permits - Freightway	427,534	491,716	445,000	0.6%	-	445,000	450,246
1720-03	Parking Permits - Open Lots	133,000	157,258	150,000	0.2%	-	150,000	160,015
1740-01	Pkg Meter Fees - Street	739,924	789,163	700,000	1.0%	-	700,000	348,056
1740-04	GDC Christie Place	-	-	-	0.0%	-	-	-
1740-05	Valet Parking	118,019	181,620	150,000	0.2%	-	150,000	83,042
2001-01	Rec Fees Tennis	507,170	479,008	549,680	0.8%	-	549,680	250,375
2001-02	Rec Fees Day Camp	857,548	821,689	933,045	1.3%	-	933,045	1,133,170
2001-03	Rec Fees Special Events	14,170	15,110	22,000	0.0%	-	22,000	15,725
2001-05	Rec Fees Platform Tennis	26,627	15,043	31,230	0.0%	-	31,230	2,080
2001-06	Rec Fees Athletics	617,780	568,804	573,420	0.8%	-	573,420	292,150
2001-08	Teen Travel Camp	331,397	218,700	350,000	0.5%	-	350,000	(3,556)
2001-09	Rec Fees Nature Center	166,474	156,572	187,625	0.3%	-	187,625	58,152
2001-10	Rec Fees ISO Field Usage	81,554	98,771	85,000	0.1%	-	85,000	2,620
2001-11	Rec Fees Seniors	3,075	7,532	6,575	0.0%	-	6,575	4,489
2001-13	Rec Fees Pickleball	83,106	87,928	125,025	0.2%	-	125,025	37,945
2009-0	Banner Application	2,250	2,400	1,000	0.0%	-	1,000	1,300
2001-12	Rec Fees Other Programs	39,360	38,169	29,000	0.0%	-	29,000	8,095
2110-0	Zoning, Appeals Bd Fees	35,275	22,182	20,000	0.0%	-	20,000	4,850
2115-0	Planning Board Fees	24,940	16,986	30,000	0.0%	-	30,000	14,600
2130-0	Disposal Site Fees	77,055	33,585	40,000	0.1%	-	40,000	10,226
2188-0	Land Use Notification	27,443	25,600	20,000	0.0%	-	20,000	10,255
2189-0	Bd Arch Review Fees	12,185	16,185	15,000	0.0%	-	15,000	5,725

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
2148-0	Penalties on Arrears	2,761	2,658	3,000	0.0%	-	3,000	541
2302-01	Snow Removal Chgs Govts	35,068	35,221	35,000	0.0%	-	35,000	-
2401-0	Interest Earnings	1,806,046	2,847,626	2,500,000	3.5%	-	2,500,000	1,208,351
2401-11	Int Earnings Bond Proceed	1,084	-	-	0.0%	-	-	-
2410-0	Rental of Real Property	412,250	142,512	670,000	0.9%	-	670,000	229,026
2410-1	Rental - 307 Mamk Rd Prop	87,083	(0)	50,000	0.1%	-	50,000	24,167
2450-01	GASB 87 - Lease Payments Collected	-	345,003	-	0.0%	-	-	-
2501-04	Occupational Lic Peddler	1,470	3,870	2,000	0.0%	-	2,000	1,950
2501-05	Occupational Lic Taxi	4,045	4,215	500	0.0%	-	500	145
2544-0	Dog Licenses	7,427	7,010	8,000	0.0%	-	8,000	3,716
2545-0	Marriage Licenses	(23)	-	-	0.0%	-	-	-
2545-1	Marriage Licenses	3,379	7	1,000	0.0%	-	1,000	-
2555-0	Building Permits	1,358,797	1,748,724	1,500,000	2.1%	-	1,500,000	669,088
2555-01	Stormwater Permits	115,200	102,500	100,000	0.1%	-	100,000	33,900
2560-0	Street Opening Permits	98,975	33,300	100,000	0.1%	-	100,000	51,220
2565-0	Plumbing Permits	104,862	104,300	100,000	0.1%	-	100,000	41,725
2590-0	Alarm User Permits	189,387	186,667	200,000	0.3%	-	200,000	184,049
2590-01	Blasting Permits	1,760	250	-	0.0%	-	-	150
2590-02	Oil Burner Permits	6,500	11,500	9,000	0.0%	-	9,000	4,950
2590-03	Special Highway Permits	8,350	9,200	3,000	0.0%	-	3,000	12,353
2590-04	Tree Removal Permit	29,255	12,240	34,000	0.0%	-	34,000	9,020
2590-05	Electrical Permits	60,550	53,850	60,000	0.1%	-	60,000	19,000
2610-0	Fines Justice Court	633,972	650,891	650,000	0.9%	-	650,000	275,600
2610-02	False Alarm Fines	20,810	22,433	15,000	0.0%	-	15,000	2,196

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
2626-0	Forfeiture-Crime Proceeds	-	-	-	0.0%	-	-	-
2651-02	Sale Recycle Alum	10,658	11,558	10,000	0.0%	-	10,000	5,614
2651-03	Sale Recycle Glass	-	-	-	0.0%	-	-	-
2655-0	Minor Sales	23,849	14,072	20,000	0.0%	-	20,000	1,605
2660-0	Sale of Village Property	13,948	-	-	0.0%	-	-	-
2665-0	Sale Equipt Truck & Cars	46,475	16,315	-	0.0%	-	-	-
2680-01	Other Insurance Recoveries	161,058	10,757	-	0.0%	-	-	8,479
2690-0	Reimb Damage to Village Property	13,421	2,728	-	0.0%	-	-	-
2701-01	Refund Prior Yr Appr Exp	239	310	-	0.0%	-	-	-
2705-0	Gifts & Donations	5,030	-	-	0.0%	-	-	-
2770-0	Other Unclassified	63,570	62,996	60,000	0.1%	-	60,000	188,238
2770-01	Health Insurance-Reimb	2,000	-	-	0.0%	-	-	-
2770-02	Health Ins-Retiree/Cobra	144,575	112,914	-	0.0%	-	-	44,915
2798-0	Police O/T Reimb	1,354,658	1,437,447	300,000	0.4%	-	300,000	152,884
2799-0	Fire O/T Reimb	13,592	88,150	20,000	0.0%	-	20,000	750
2801-03	Interfund Rev Water	500,000	500,000	500,000	0.7%	-	500,000	500,000
3001-0	St Aid Rev Sharing Vill	138,178	138,178	138,000	0.2%	-	138,000	138,178
3001-1	St Aid Rev Sharing Town	48,411	-	48,000	0.1%	-	48,000	-
3005-0	St Aid Mortgage Tax Vill	1,355,960	962,361	857,000	1.2%	-	857,000	(136,000)
3005-1	St Aid Mortgage Tax Town	1,449,623	0	857,000	1.2%	-	857,000	-
3089-0	St Aid Other	-	-	-	0.0%	-	-	71,180
3089-3	St Aid LISWC-C/Enfor-Grnt	6,075	8,734	-	0.0%	-	-	4,944
3389-1	St Aid CrmnlJustice Grant	-	6,987	-	0.0%	-	-	-
3785-0	Disaster Assist State	52,273	1,596	-	0.0%	-	-	-

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
3820-0	St Aid Youth Programs	-	10,141	-	0.0%	-	-	-
3910-0	St Aid Records Archive	2,754	-	-	0.0%	-	-	-
4089-0	Federal Aid, Other	478,088	835,663	-	0.0%	-	-	-
4785-0	Federal Aid, Disaster	508,231	119,352	-	0.0%	-	-	97,281
2838-08	Trans From Agency Fund	125,000	127,509	125,000	0.2%	-	125,000	175,000
5031-11	Transfer in Town	-	1,528,358	-	0.0%	-	-	-
9999	Surplus Used	-	-	2,761,000	3.9%	-	2,761,000	-
	<b>Total Revenue</b>	<b>69,153,409</b>	<b>70,090,699</b>	<b>71,329,300</b>	<b>100%</b>	<b>-</b>	<b>71,329,300</b>	<b>59,095,470</b>

**Village of Scarsdale**  
**General Fund - Expenses by Function**  
**at 11/7/2024**

<b>Account</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
<b>Expenses</b>							
<b>Departments</b>							
Village Court	476,503	528,617	435,975	0.6%	-	435,975	184,986
Village Manager	847,588	733,732	950,749	1.3%	-	950,749	430,133
Treasurer	785,691	800,161	783,422	1.1%	76,584	860,006	359,208
Assessor	570,295	491,511	539,067	0.8%	62,250	601,317	152,712
Village Clerk	267,653	234,491	246,641	0.3%	9,000	255,641	89,269
Village Attorney	691,275	707,380	663,600	0.9%	64,920	728,520	271,507
Human Resources	255,040	358,820	406,893	0.6%	-	406,893	129,239
Public Works	8,300,230	8,972,798	10,493,839	14.7%	879,950	11,373,789	3,299,955
Information Technology	1,021,398	1,116,518	1,589,891	2.2%	329,494	1,919,385	741,587
Police	8,514,679	8,580,528	8,400,384	11.8%	92,758	8,493,142	3,259,754
Fire	7,094,821	7,184,474	7,357,305	10.3%	39,064	7,396,369	2,641,628
Building and Safety Inspections	720,989	831,853	855,897	1.2%	-	855,897	309,236
Parks and Recreation	3,545,814	3,844,845	4,162,625	5.8%	82,227	4,244,852	2,006,744
Planning	198,520	188,649	256,597	0.4%	5,750	262,347	175,548
<b>Total Department Expenses</b>	<b>33,290,496</b>	<b>34,574,377</b>	<b>37,142,885</b>	<b>52.1%</b>	<b>1,641,997</b>	<b>38,784,882</b>	<b>14,051,506</b>

**Village of Scarsdale**  
**General Fund - Expenses by Function**  
**at 11/7/2024**

<b>Account</b>	<b>Actual 2022-2023</b>	<b>Actual 2023-2024</b>	<b>2024-2025 Adopted Budget</b>	<b>%</b>	<b>Current Year Budget Amendments</b>	<b>2024-2025 Amended Budget</b>	<b>Actual at 11/7/2024</b>
<b>Non Departmental Items</b>							
Human Services	408,790	449,305	476,639	0.7%	-	476,639	196,472
Employee Benefits	16,981,055	17,868,229	19,935,049	27.9%	46,198	19,981,247	5,992,807
Debt	2,315,965	2,299,233	2,190,686	3.1%	-	2,190,686	1,800,858
Other Expenses	556,021	552,465	625,000	0.9%	-	625,000	567,073
Fund Level Expenses	811,791	765,522	1,035,000	1.5%	-	1,035,000	57,755
Transfers	7,216,838	13,767,137	9,924,041	13.9%	-	9,924,041	9,924,041
<b>Total Non Departmental Exp</b>	<b>28,290,460</b>	<b>35,701,892</b>	<b>34,186,415</b>	<b>47.9%</b>	<b>46,198</b>	<b>34,232,613</b>	<b>18,539,006</b>
<b>Total General Fund Expenses</b>	<b>61,580,956</b>	<b>70,276,269</b>	<b>71,329,300</b>		<b>1,688,195</b>	<b>73,017,495</b>	<b>32,590,512</b>
<b>General Fund Expense Summary</b>							
Personnel Services	26,236,552	26,645,481	27,802,442	39.0%	-	27,802,442	11,262,101
Equipment	751,849	1,057,657	1,745,000	2.4%	1,255,097	3,000,097	482,177
Contractual/Operational Expenses	7,266,905	7,845,904	8,712,082	12.2%	386,900	9,098,982	3,070,772
Special Items	811,791	796,960	1,035,000	1.5%	-	1,035,000	57,755
Debt Principal	1,812,899	1,863,034	1,821,689	2.6%	-	1,821,689	1,601,990
Debt Interest	503,067	436,199	368,997	0.5%	-	368,997	198,868
Employee Benefits	16,981,055	17,863,897	19,920,049	27.9%	46,198	19,966,247	5,992,807
Transfers	7,216,838	13,767,137	9,924,041	13.9%	-	9,924,041	9,924,041
<b>Total General Fund Expenses</b>	<b>61,580,956</b>	<b>70,276,269</b>	<b>71,329,300</b>		<b>1,688,195</b>	<b>73,017,495</b>	<b>32,590,512</b>

**Village of Scarsdale**  
**General Fund - Fund Balance**  
**at 11/7/2024**

<b>Account</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
<b>Fund Balance - Beginning Balance</b>	<b>15,054,719</b>	<b>16,332,194</b>	<b>14,300,755</b>	<b>15,732,387</b>	<b>19,821,491</b>	<b>24,269,091</b>	<b>31,830,960</b>
<b>Add: Revenue</b>	57,239,148	52,973,432	57,251,020	57,475,967	63,267,145	69,153,409	70,090,699
<b>Less: Expenditures</b>	55,961,673	55,004,871	55,819,388	53,386,862	58,819,545	61,591,540	70,276,269
<b>Ending Fund Balance</b>	<b>16,332,194</b>	<b>14,300,755</b>	<b>15,732,387</b>	<b>19,821,491</b>	<b>24,269,091</b>	<b>31,830,960</b>	<b>31,645,391</b>
	-	-	-				
<b>Unassigned Fund Balance</b>	<b>8,204,163</b>	<b>8,058,156</b>	<b>8,359,812</b>	<b>11,180,194</b>	<b>18,326,509</b>	<b>17,320,963</b>	<b>15,164,990</b>

**Village of Scarsdale**  
**General Fund - Fund Balance**  
**at 11/7/2024**

<b>Account</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
<b>Non Spendable Fund Balance</b>							
Prepaid Expenditures	666,171	693,955	659,311	676,805	6,398	849,013	1,025,507
<b>Total Non Spendable</b>	<b>666,171</b>	<b>693,955</b>	<b>659,311</b>	<b>676,805</b>	<b>6,398</b>	<b>849,013</b>	<b>1,025,507</b>
<b>Restricted Fund Balance</b>							
<b>Total Restricted Fund Balance</b>	<b>-</b>	<b>453,443</b>	<b>98,070</b>	<b>98,885</b>	<b>99,143</b>	<b>98,070</b>	<b>-</b>
<b>Assigned Fund Balance</b>							
Encumbrances	311,860	361,243	272,492	365,899	474,333	893,206	2,157,794
Subsequent Years Expenditures	1,023,000	1,023,000	1,023,000	2,580,000	1,600,000	4,425,000	2,761,000
Contractual Obligations	585,000	585,000	585,000	585,000	585,000	585,000	585,000
Capital Projects	4,990,000	2,573,958	4,182,708	4,182,708	2,625,708	7,107,708	9,499,100
Retirement Obligations	452,000	452,000	452,000	452,000	452,000	452,000	452,000
Post Employment Benefit Obligations	100,000	100,000	100,000	100,000	100,000	100,000	-
<b>Total Assigned Fund Balance</b>	<b>7,461,860</b>	<b>5,095,201</b>	<b>6,615,200</b>	<b>8,265,607</b>	<b>5,837,041</b>	<b>13,562,914</b>	<b>15,454,894</b>
<b>Unassigned Fund Balance</b>	<b>8,204,163</b>	<b>8,058,156</b>	<b>8,359,812</b>	<b>10,780,194</b>	<b>18,326,509</b>	<b>17,320,963</b>	<b>15,164,990</b>
<b>Total Fund Balance</b>	<b>16,332,194</b>	<b>14,300,755</b>	<b>15,732,393</b>	<b>19,821,491</b>	<b>24,269,091</b>	<b>31,830,960</b>	<b>31,645,391</b>

**Village of Scarsdale**  
**General Fund - Fund Balance**  
**at 11/7/2024**

<b>Account</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
<b>Detail of Assigned Fund Balance for Capital Projects</b>							
Cayuga Pond Drainage	350,000	252,708	252,708	252,708	252,708	252,708	-
Equipment and Other	2,935,000	616,250	-	-	-	-	-
Hutchinson River Drainage	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Library Debt	200,000	100,000	100,000	100,000	-	-	-
Village Hall HVAC	55,000	55,000	55,000	55,000	55,000	55,000	-
Heathcote Road Bridge	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-
Girl Scout House	-	100,000	100,000	100,000	100,000	100,000	100,000
Assigned for Catch Up Paving						5,250,000	3,500,000
Assignment of Fund Balance for Stormwater Improvements	-	-	-	-	-	-	3,000,000
Allocation in FY25 to Non Recurring Capital Projects							2,449,100
COVID 19 Reserve	-	-	2,225,000	2,225,000	768,000	-	-
<b>Total Assigned Fund Balance for Capital Projects</b>	<b>4,990,000</b>	<b>2,573,958</b>	<b>4,182,708</b>	<b>4,182,708</b>	<b>2,625,708</b>	<b>7,107,708</b>	<b>9,499,100</b>

**Village of Scarsdale**

**2024-2025 Budget - NYS Tax Cap and Tax Rate Detail  
at 10/31/2024**

	<b>2020/2021</b>	<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	\$ 41,207,438	\$ 41,829,069	\$ 43,060,000	\$ 44,655,000	46,510,000	48,803,000
Multiplied by Tax Base Growth Factor	1.01430	1.01030	1.01150	1.00940	1.0113	1.0089
Tax Levy, Increased by Tax Base Growth Factor	41,796,704	42,259,908	43,555,190	45,074,757	47,035,563	49,237,347
Add: PILOTs Receivable - Prior Year	49,545	63,705	79,511	79,511	95,334	112,374
Total	41,846,249	42,323,613	43,634,701	45,154,268	47,130,897	49,349,720
Multiplied by Allowable Levy Growth Factor	1.01780	1.01310	1.02000	1.02000	1.0200	1.0200
Subtotal	42,591,113	42,878,053	44,507,395	46,057,353	48,073,515	50,336,715
Less: PILOTs Receivable - Current Year	63,705	76,000	63,705	95,334	112,374	131,882
Add: Available Tax Levy Increase Carryover	629,882	647,359	640,938	158,715	-	-
Subtotal	43,157,290	43,449,412	45,084,628	46,120,734	47,961,141	50,204,833
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>43,157,290</b>	<b>43,700,938</b>	<b>45,084,628</b>	<b>46,327,893</b>	<b>48,168,300</b>	<b>50,276,394</b>
<b>Actual/ Maximum Allowable Tax Levy Increase</b>	<b>2.77%</b>	<b>1.26%</b>	<b>3.17%</b>	<b>2.76%</b>	<b>3.97%</b>	<b>4.38%</b>
<b>Current Year Actual/Proposed Tax Levy</b>	<b>41,809,855</b>	<b>43,060,000</b>	<b>44,655,000</b>	<b>46,510,000</b>	<b>48,803,000</b>	<b>50,276,394</b>
<b>Actual/Maximum Allowable Tax Levy Increase</b>	<b>1.46%</b>	<b>2.99%</b>	<b>3.70%</b>	<b>4.15%</b>	<b>4.93%</b>	<b>3.02%</b>
<b>Tax Cap Compliant</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>	<b>Yes</b>



**FY26 BUDGET WORKSHOP**  
**11-12-2024**

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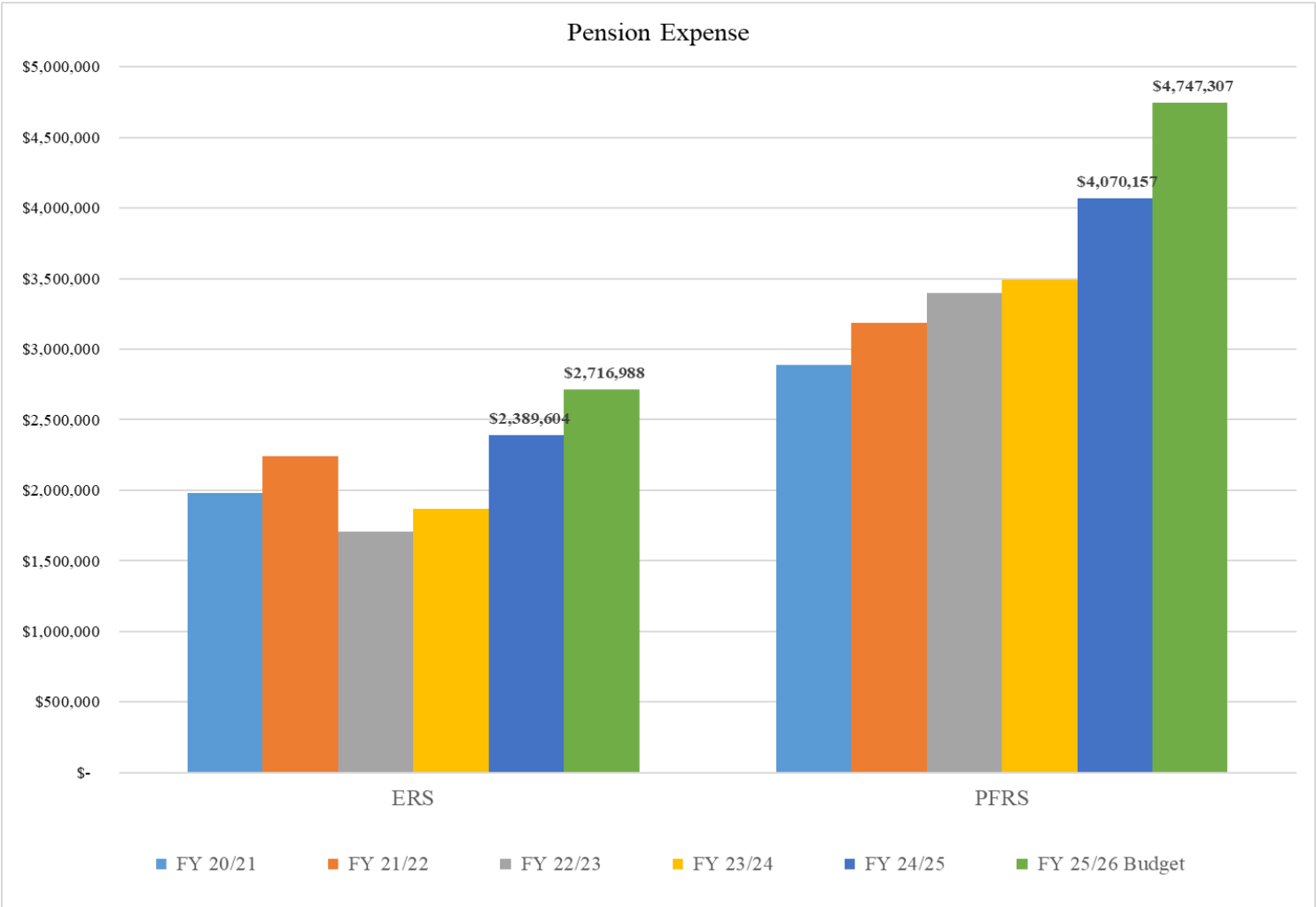
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# NYS Tax Cap

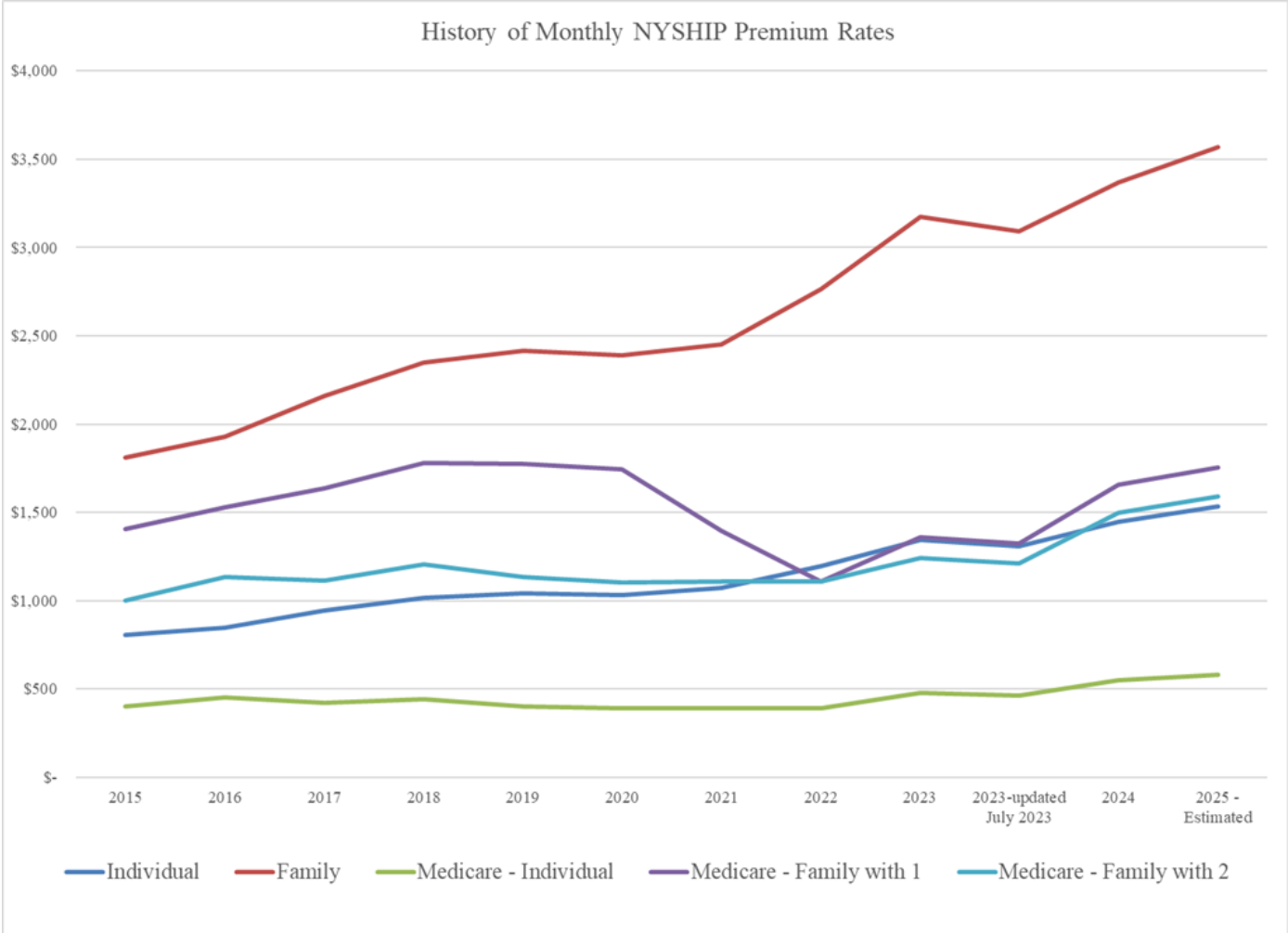
	2022/2023	2023/2024	2024/2025	2025/2026
<b>Tax Levy Limit</b>	<b>45,084,628</b>	<b>46,327,893</b>	<b>48,168,300</b>	<b>50,276,394</b>
<b>Actual/ Maximum Allowable Tax Levy Increase</b>	<b>3.17%</b>	<b>2.76%</b>	<b>3.97%</b>	<b>4.38%</b>
<b>Current Year Actual/Proposed Tax Levy</b>	<b>44,655,000</b>	<b>46,510,000</b>	<b>48,803,000</b>	<b>50,276,394</b>
<b>Actual/Maximum Allowable Tax Levy Increase</b>	<b>3.70%</b>	<b>4.15%</b>	<b>4.93%</b>	<b>3.02%</b>
<b>Tax Cap Compliant</b>	<b>Yes</b>	<b>No</b>	<b>No</b>	<b>Yes</b>

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# NYS Pension

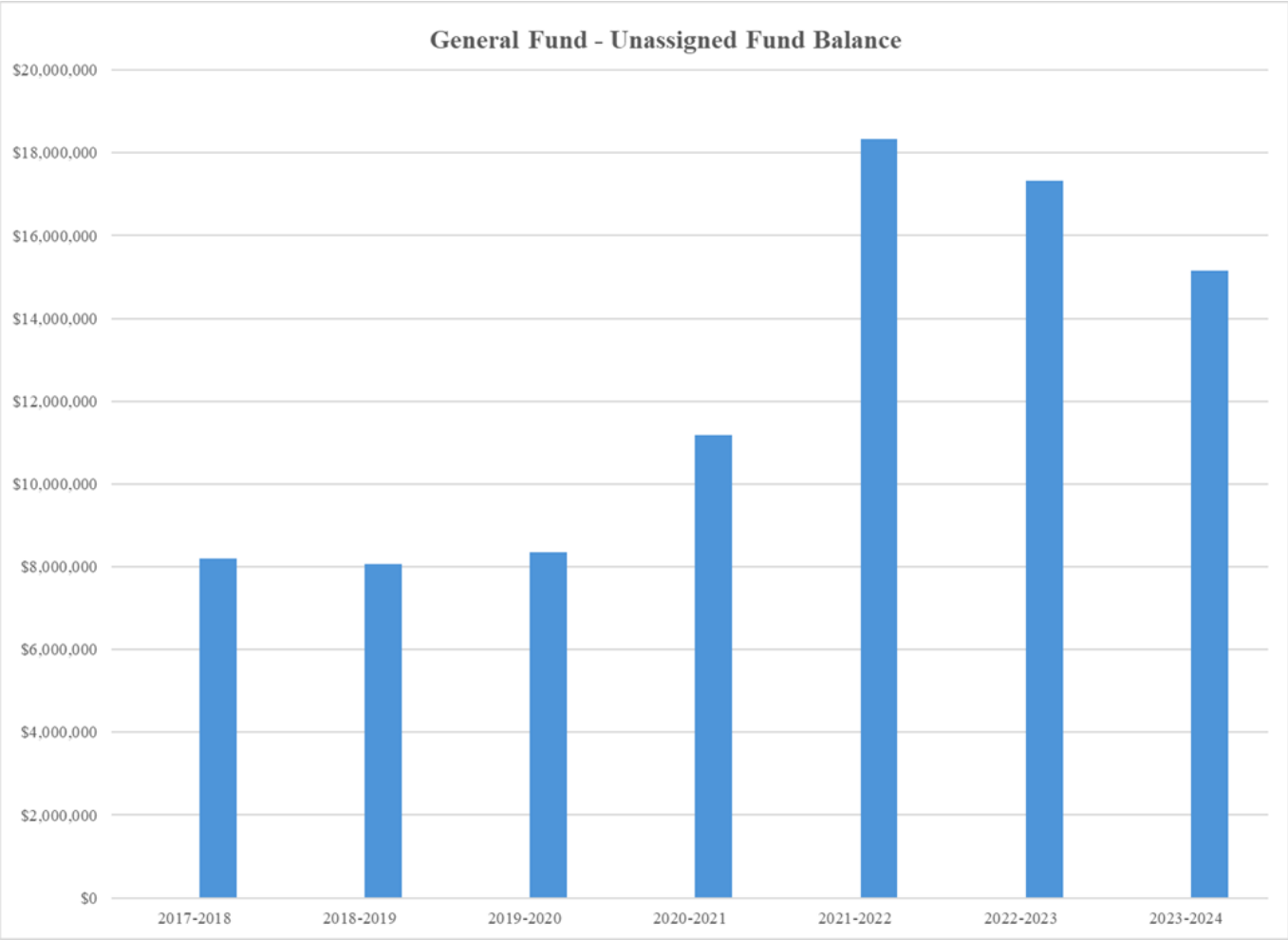


# Health Insurance



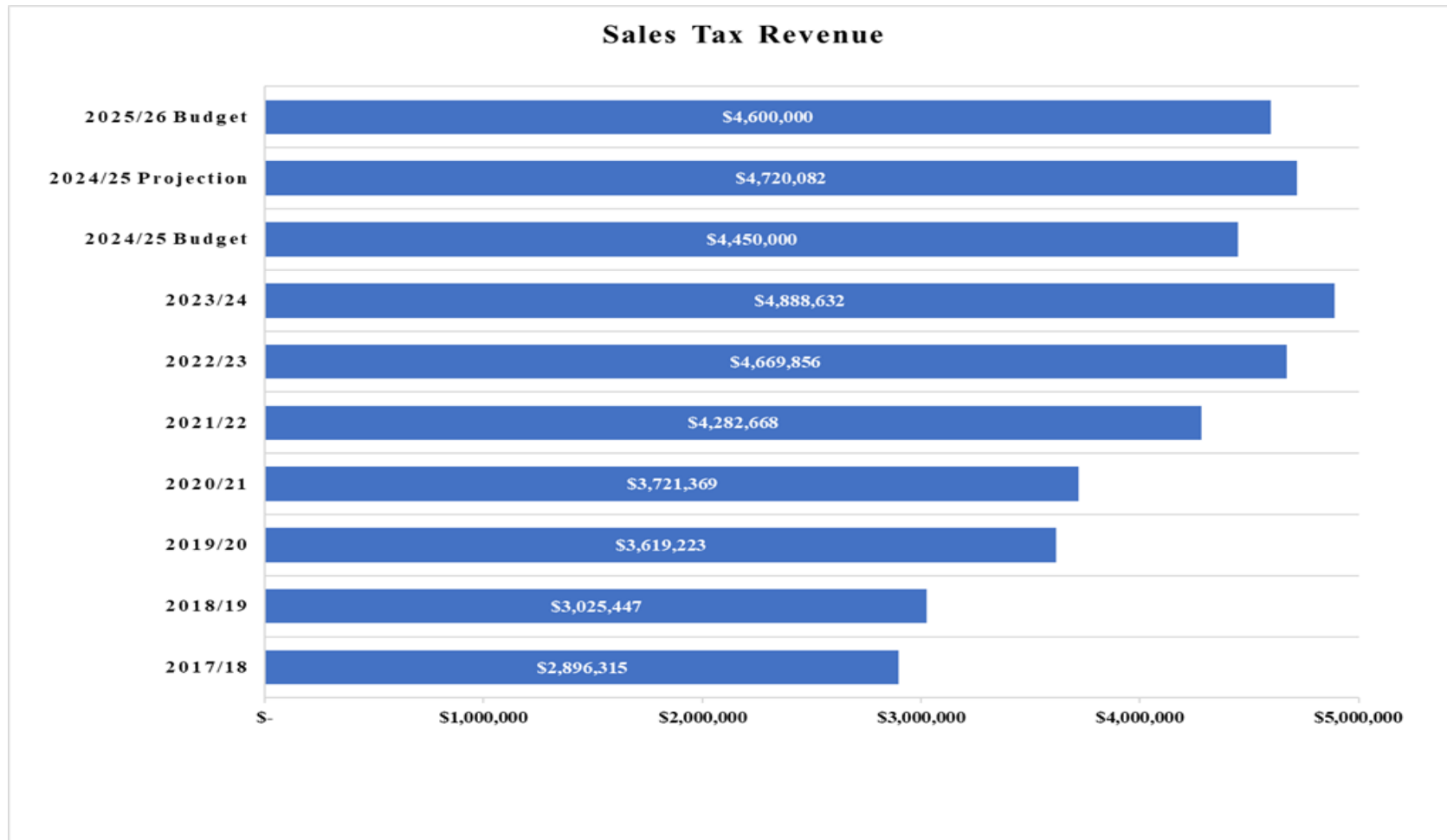
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# Unassigned Fund Balance

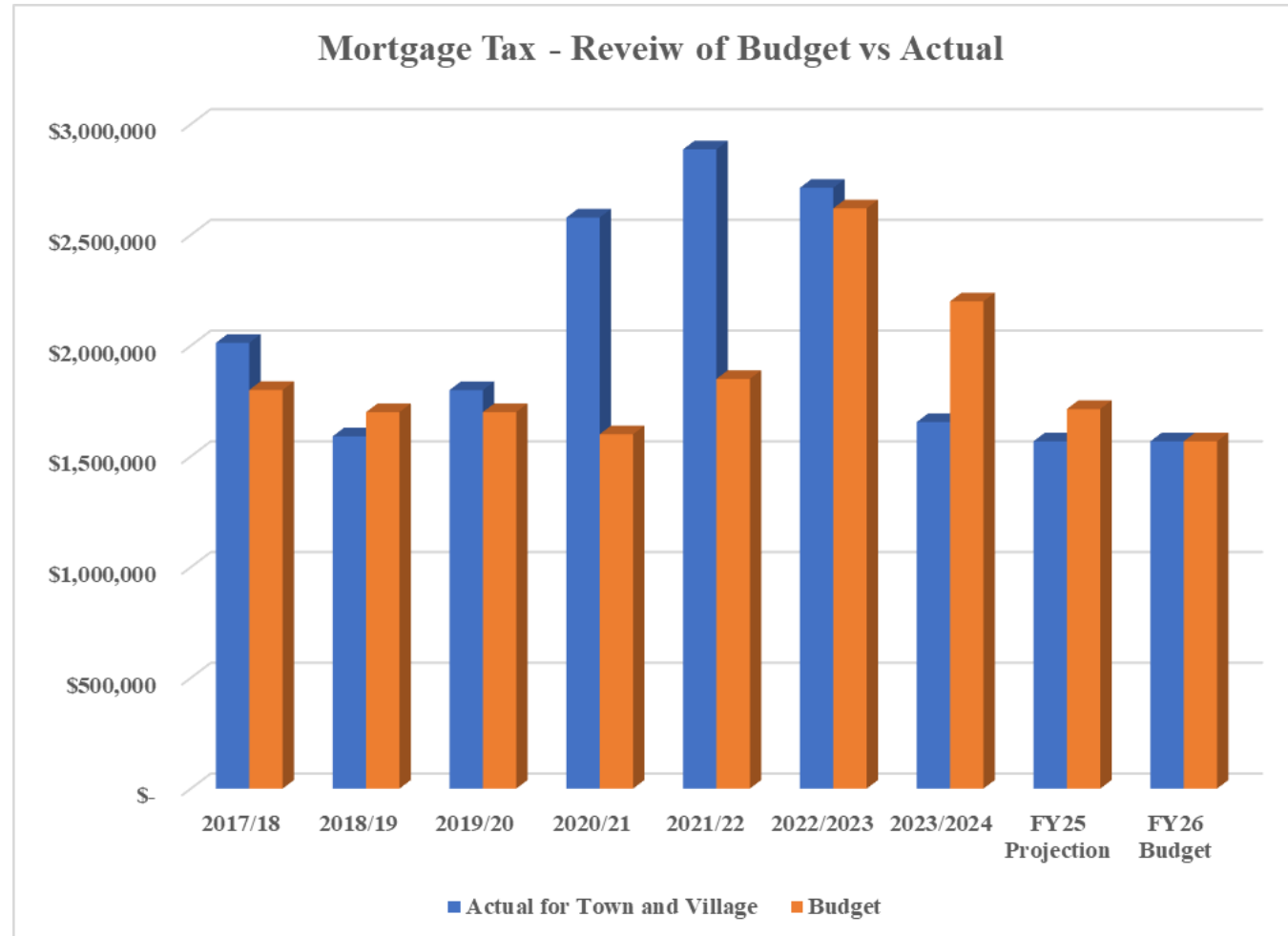


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# Sales Tax



# Mortgage Tax



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# Next Steps

- Operational Reviews of Key Departments
  - Budget Work Session on Stormwater and Sewer Projects December 3
  - Department Requests Due to Treasurer December 13
  - FY26 First Pass Presentation January 14
-



# **TREASURER DEPARTMENT**

## **OPERATIONAL OVERVIEW**

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# **TREASURER DEPARTMENT**

## **OPERATIONAL OVERVIEW**

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# Departmental Responsibilities

- Financial Reporting
  - Tax Billing and Collection
  - Water Billing and Collection
  - Payroll
  - Accounts Payable
-

# Financial Reporting

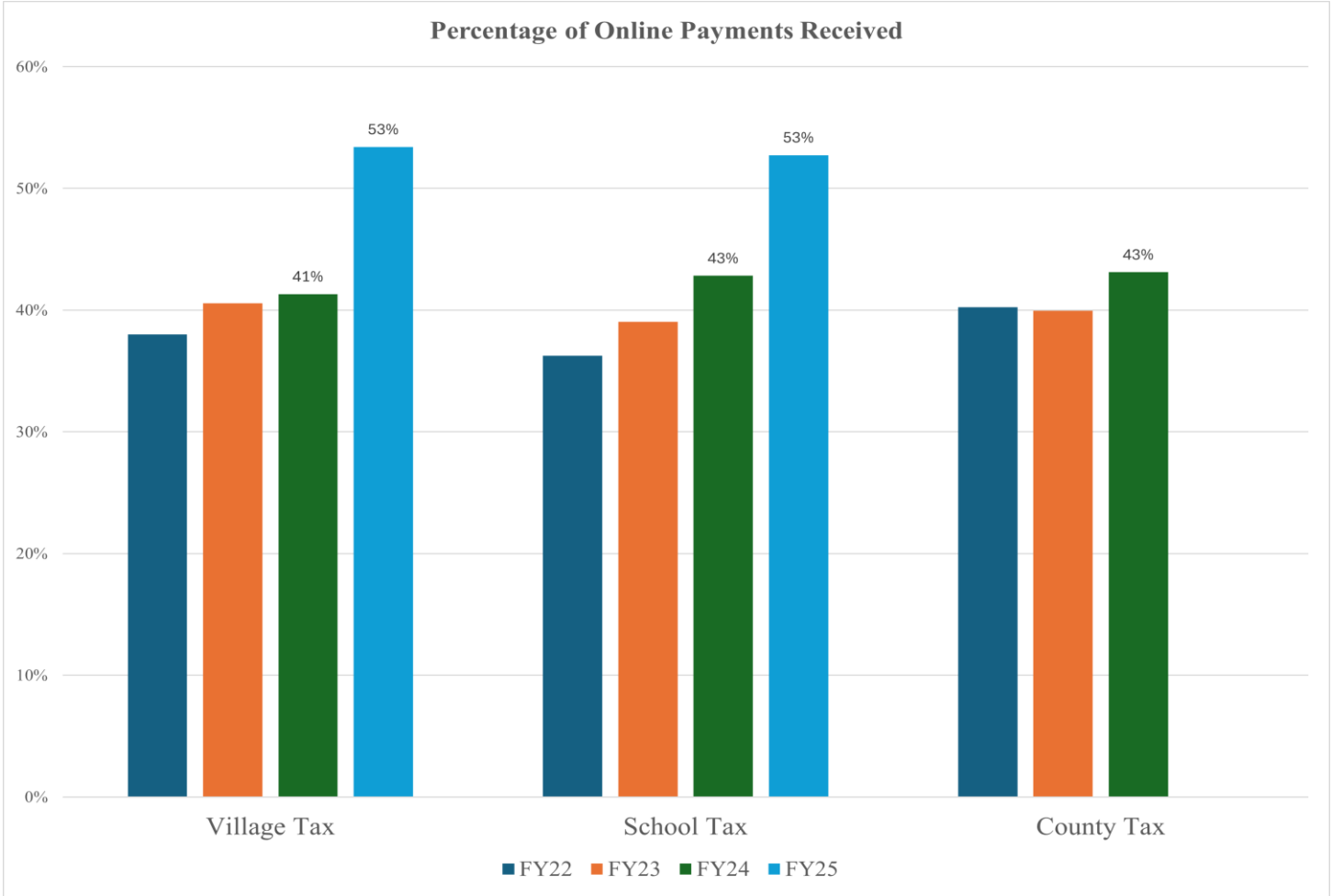
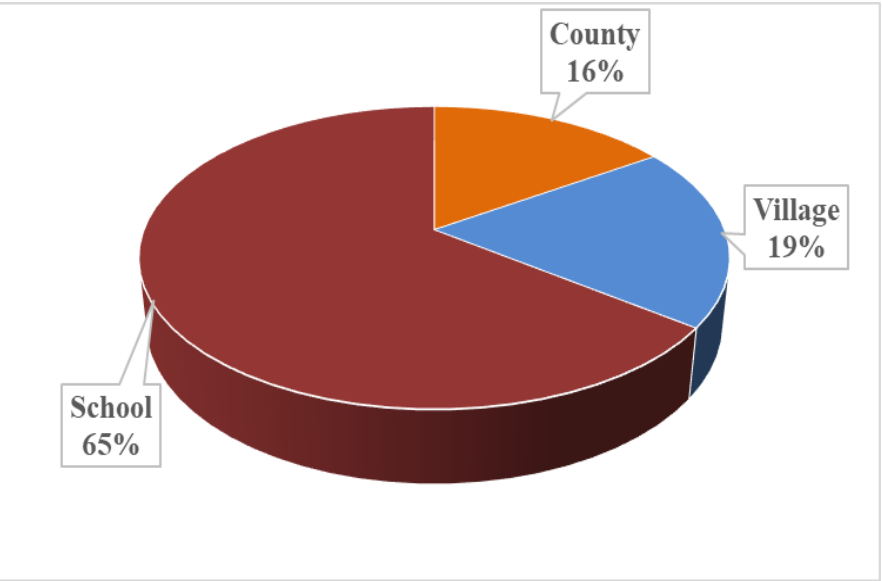
## Fiscal Year

- June – Fiscal Year End Accounting
- July to September – Audit of All Village Funds and Preparation of Financial Report
- August – Annual Report to NYS Comptroller Due – for Village
- October to April – Budget
- November – Annual SEC Disclosure
- May – Reporting of Tax Liens

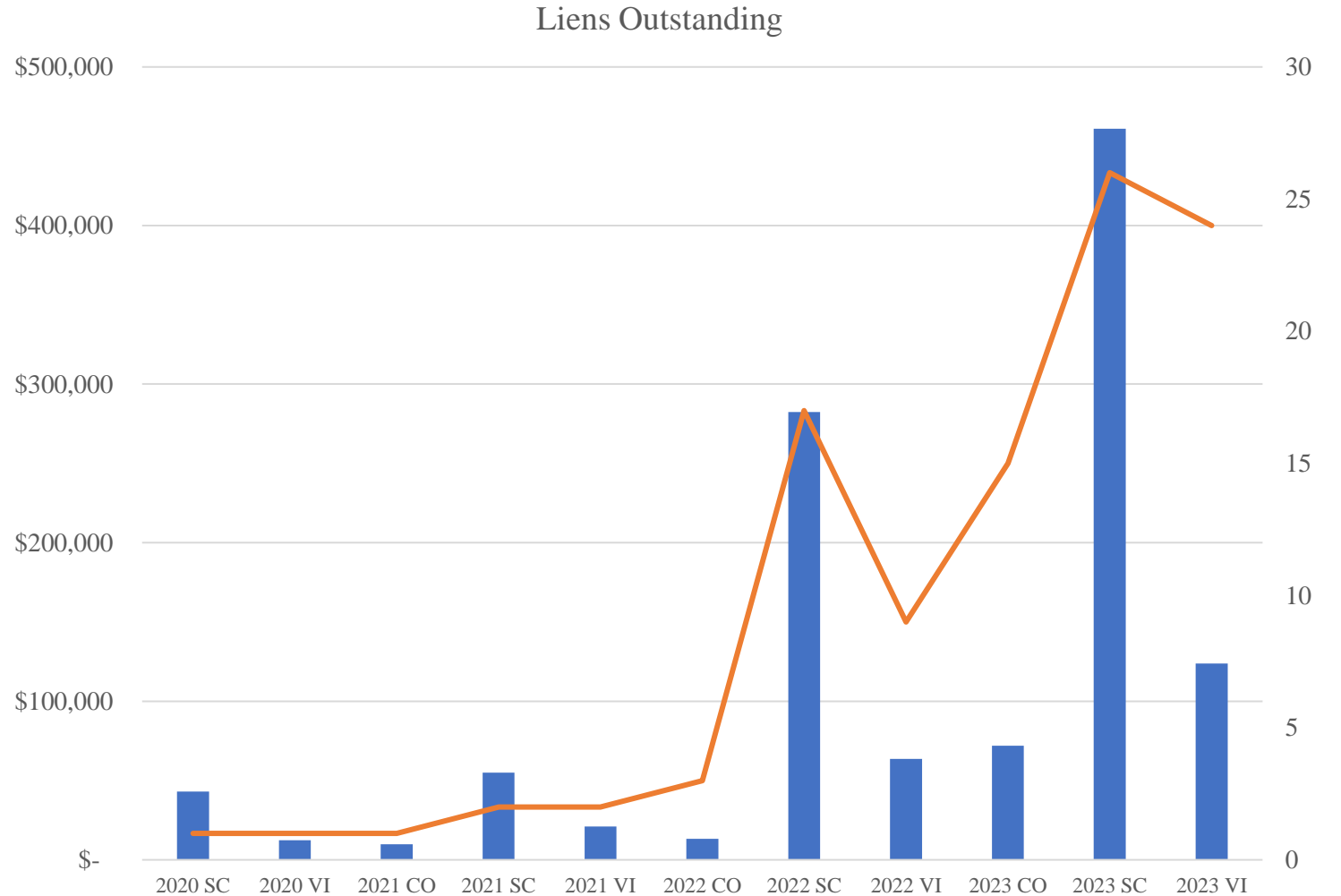
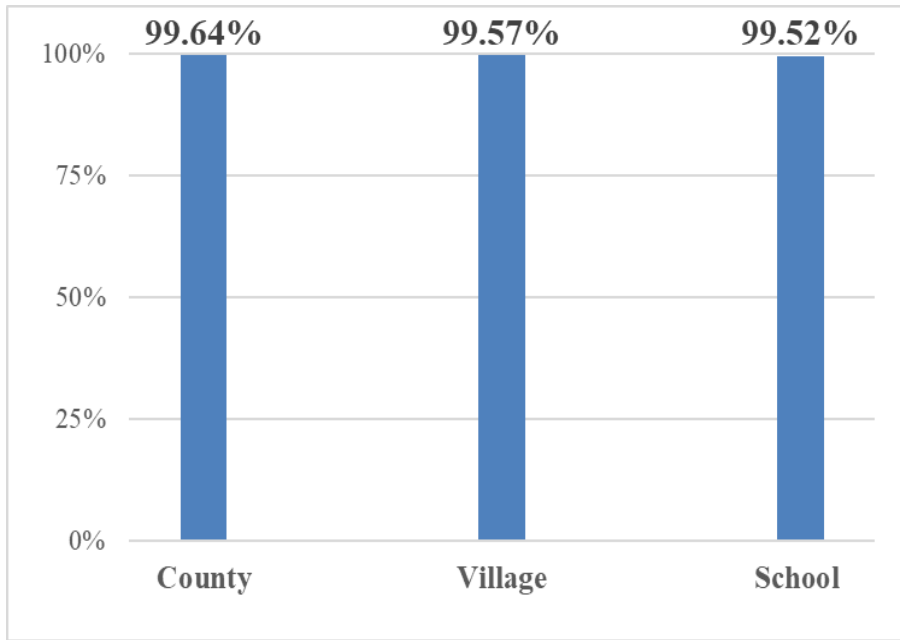
## Calendar Year

- January to February – Year End Tax Reporting for Payroll and Vendors
- March – Annual Report to NYS Comptroller Due – for Town
- Quarterly Payroll Tax Reporting
- Quarterly Federal Tax Receipt Reporting
- ARPA Reporting

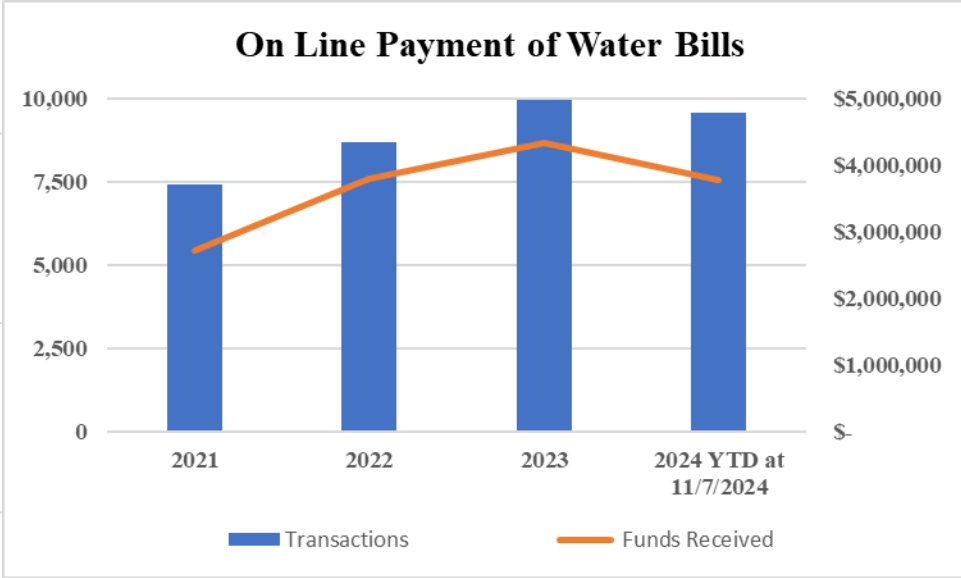
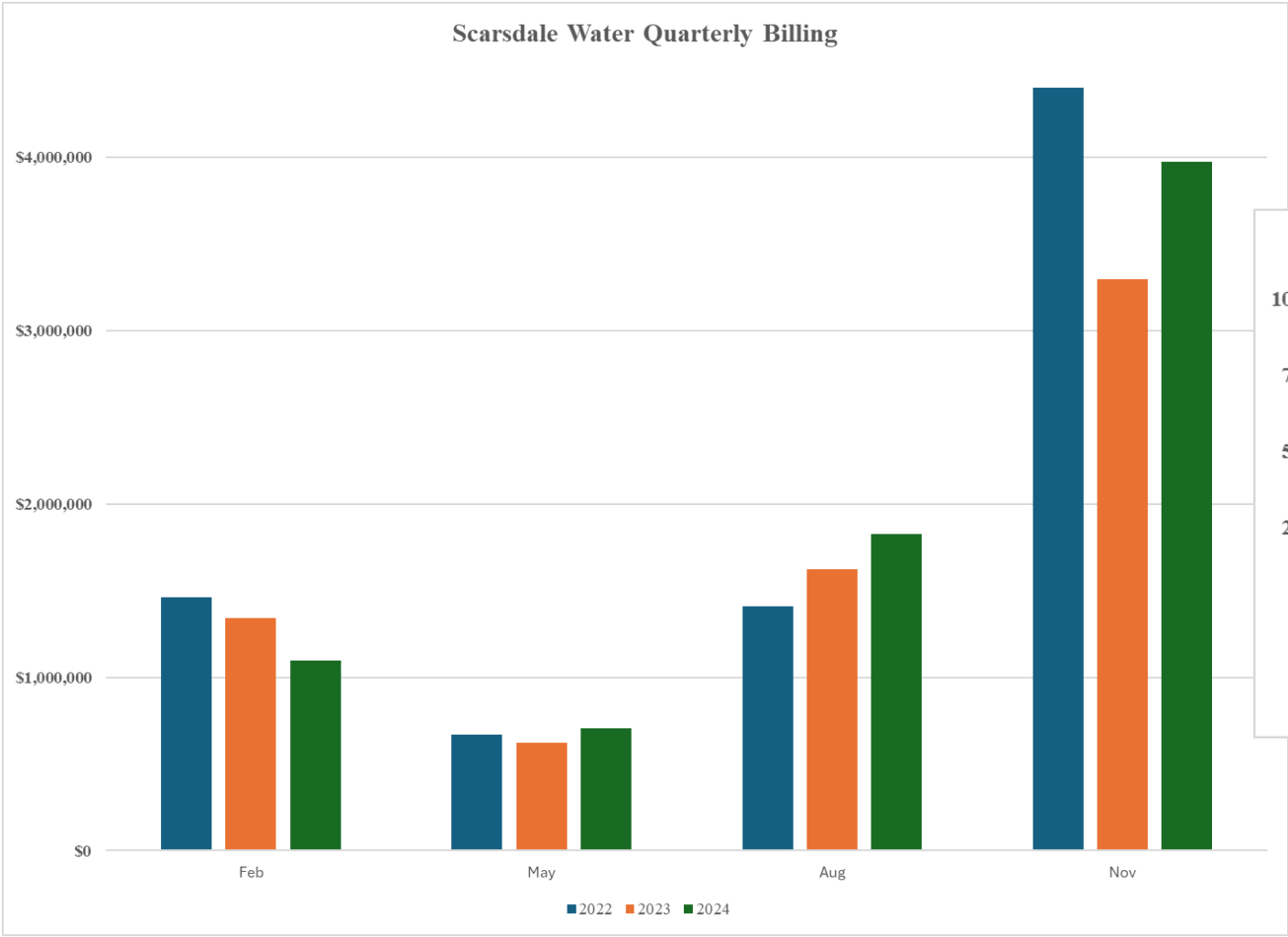
# Tax Billing and Collection



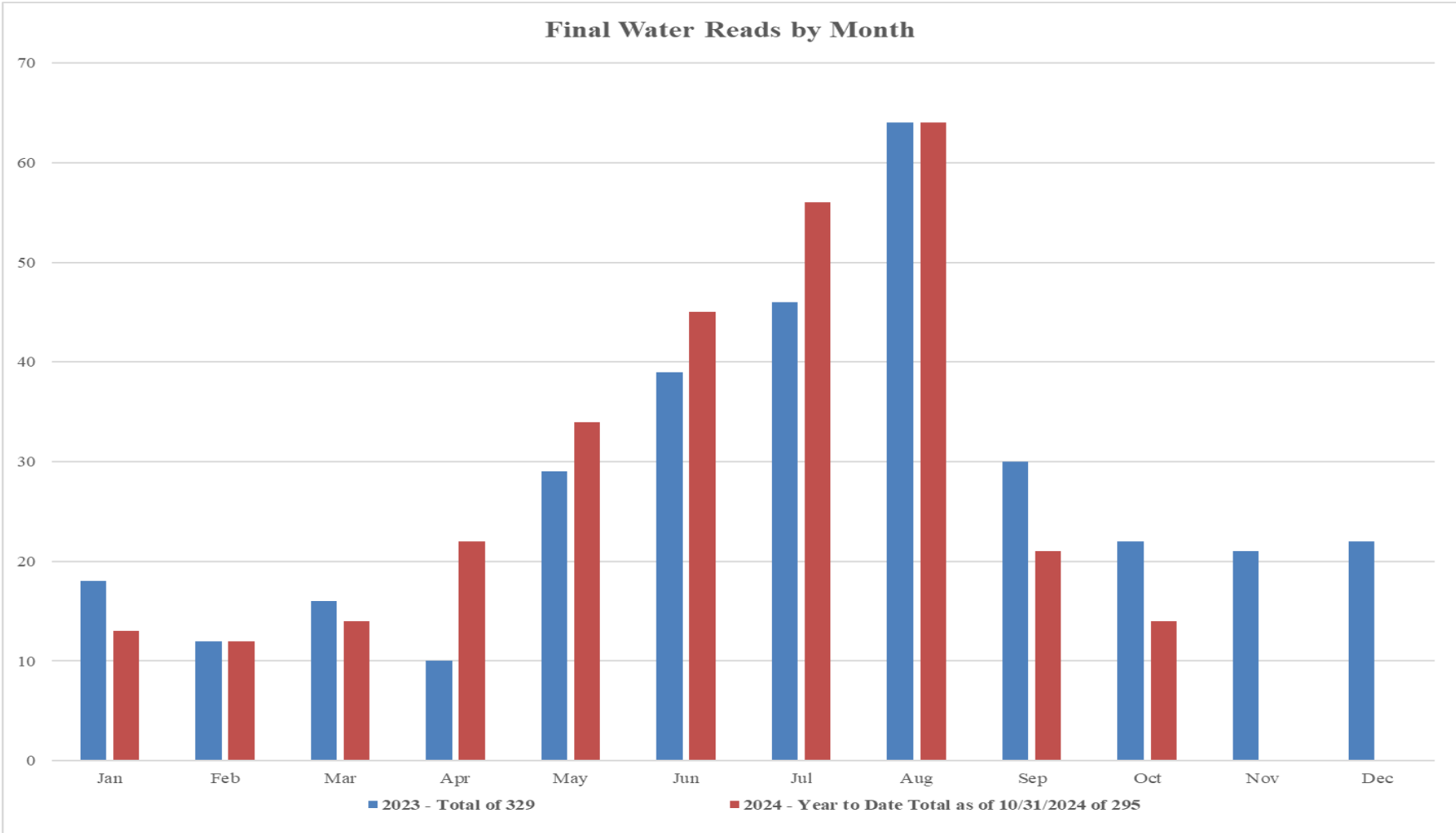
# Tax Billing and Collection



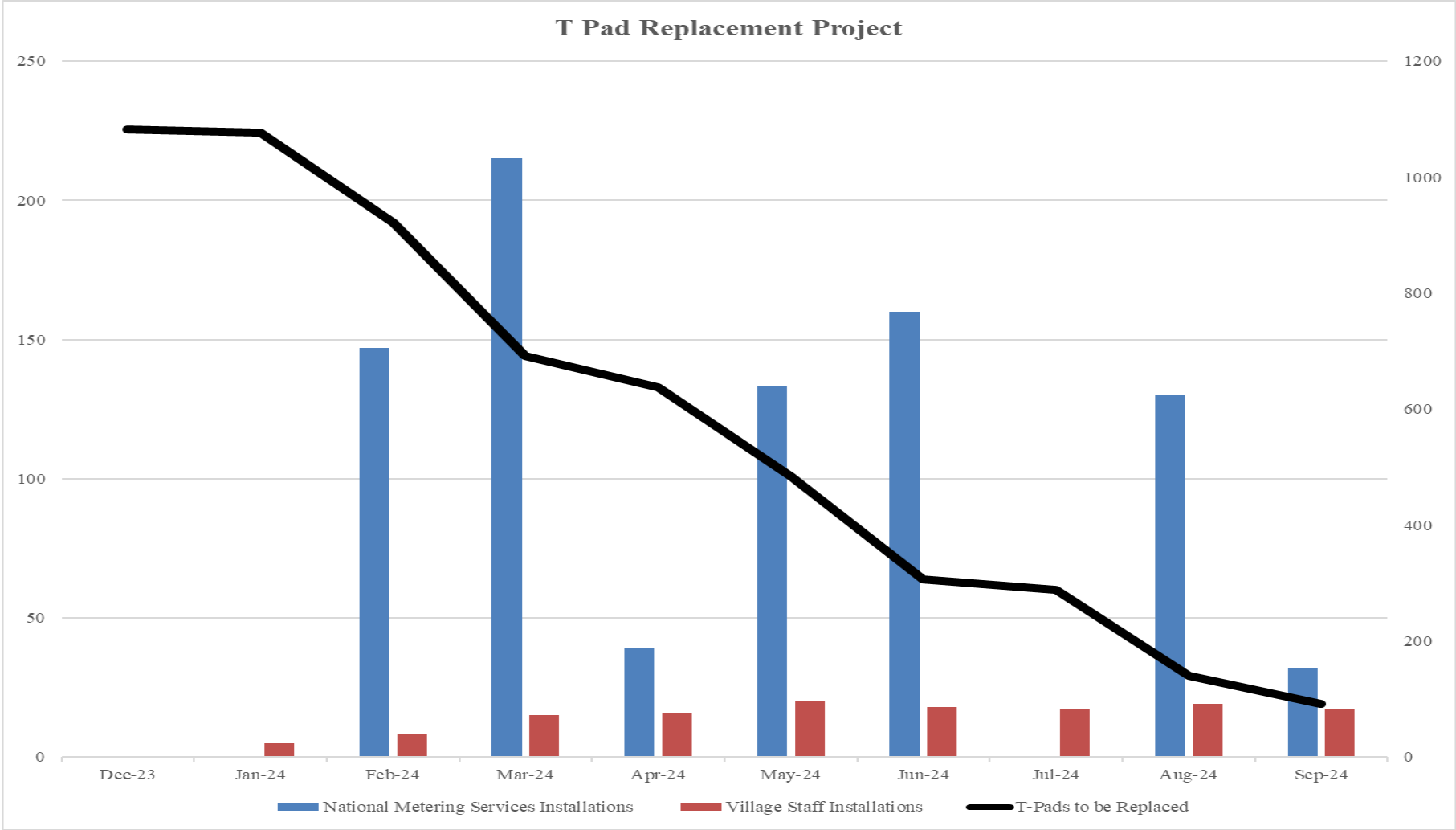
# Water Billing and Collection



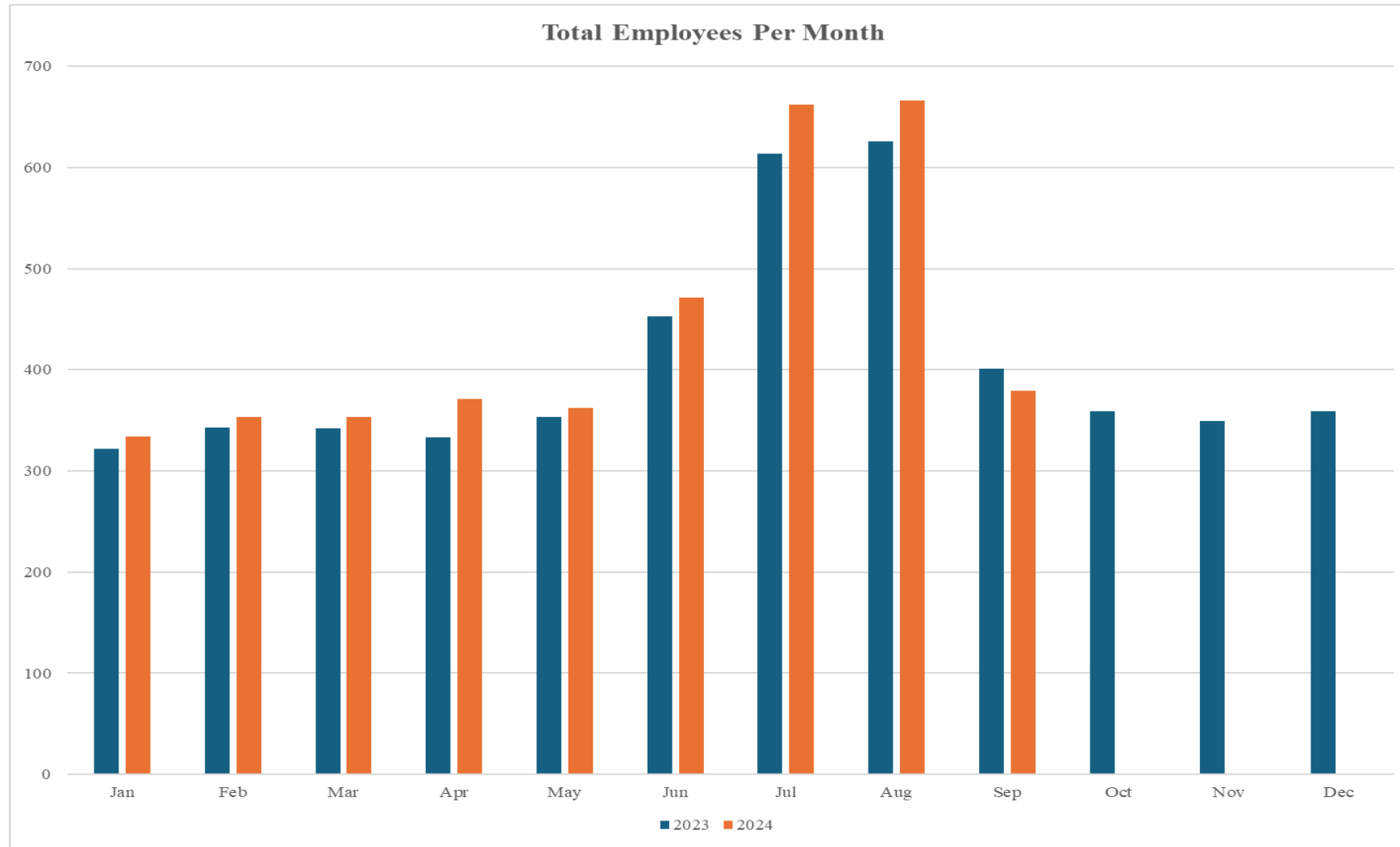
# Water Billing and Collection



# Water Billing and Collection



# Payroll



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# Payroll

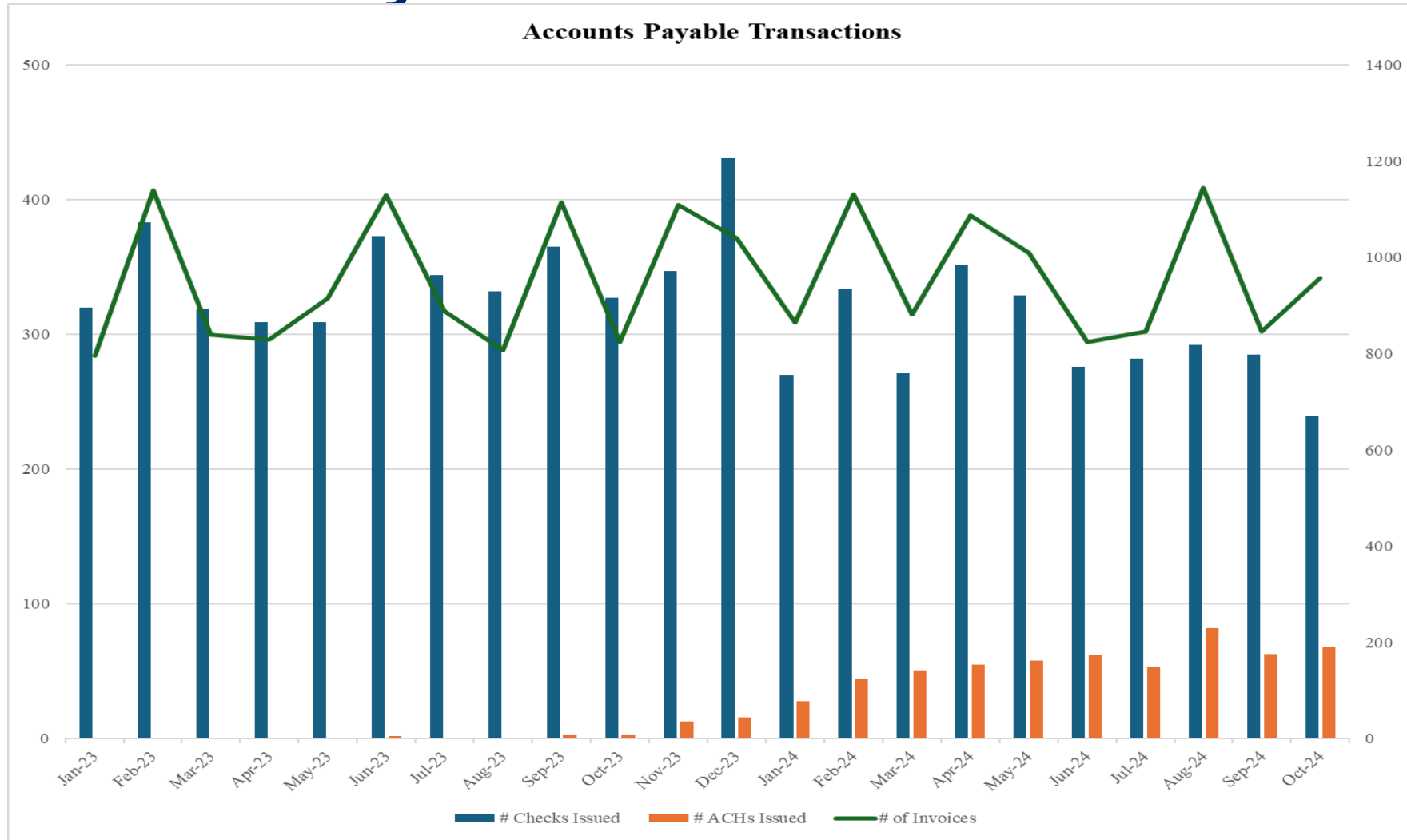
## Enhanced Reporting – Gold Certification



Legacy reporting **will be decommissioned in 2024**. If your organization hasn't switched to enhanced reporting or scheduled a transition plan with us:

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# Accounts Payable

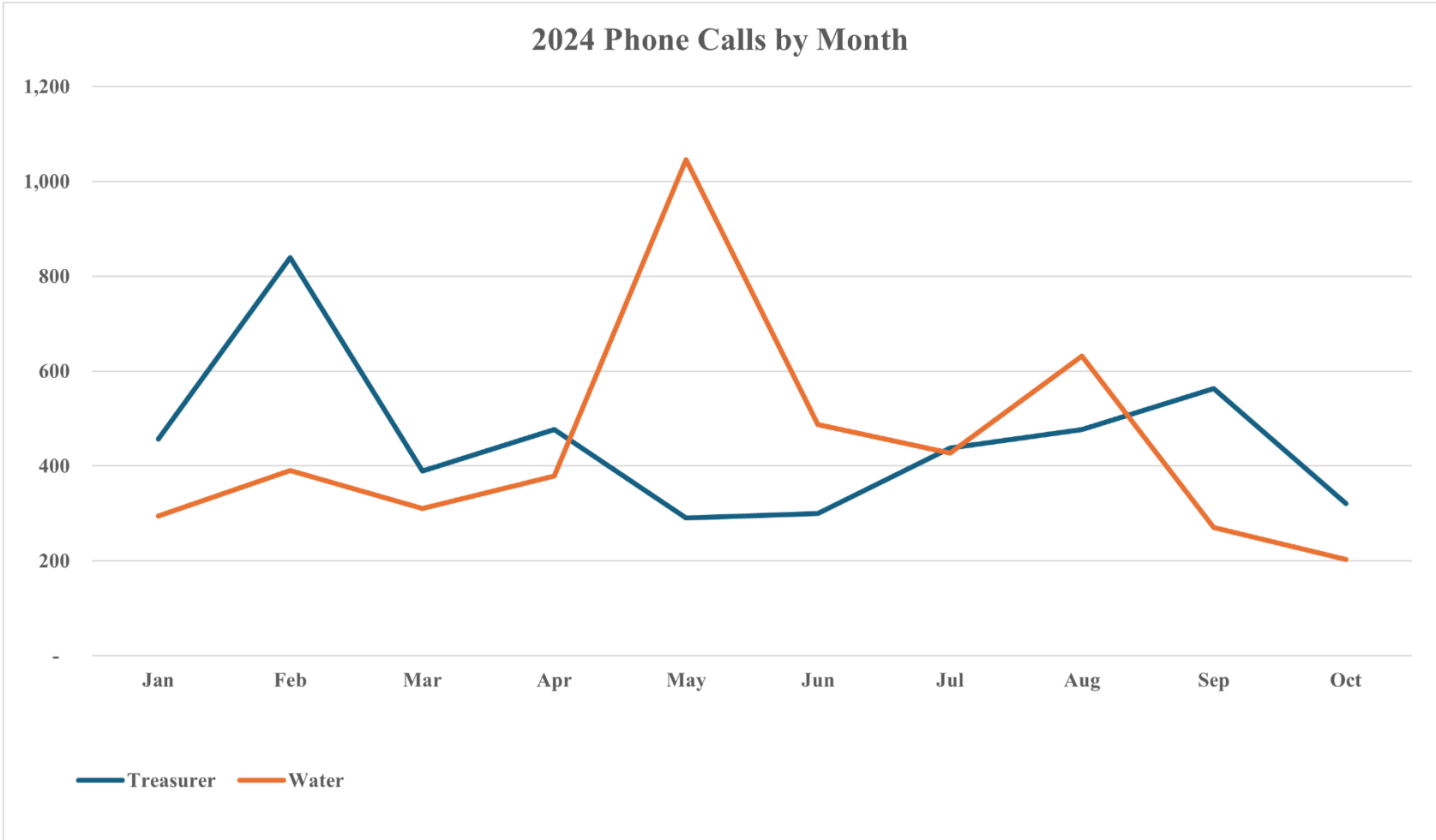


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# Recent Challenges

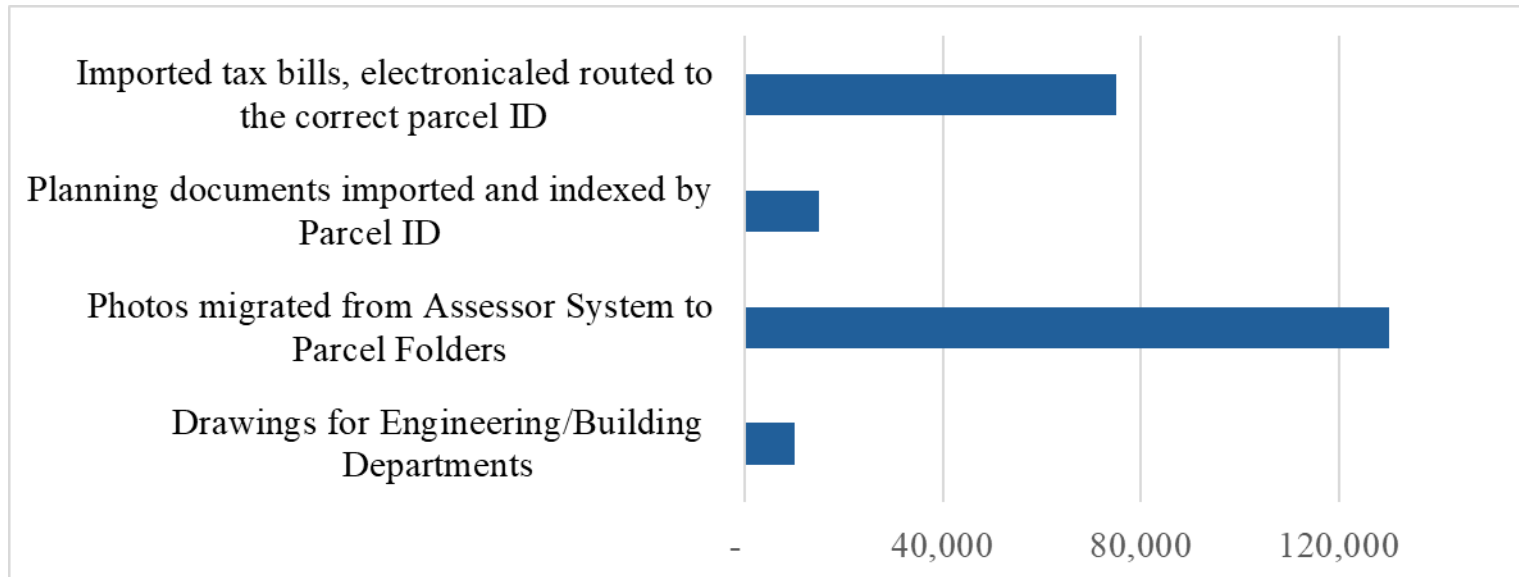
- Responsiveness to Residents
- Process Improvement
- Technology Updates

# Responsiveness to Residents



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# Process Improvements - Laserfiche



- Workflows created to ease importing of documents to correct folder
  - Easily searchable information in secure environment
  - Internal and Residential Accessible forms created to assist in timely approval and processing of requests
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# Technology Updates

- Working with IT Staff to migrate New World Hosted Server
    - Improved System Access
  - Implemented Lockbox for Water Payments
    - At no additional cost to Village, improve efficiency of processing transactions
  - Neptune 360 Resident Portal
  - Working on Implementing a Tax Billing/Collection and Assessment Technology
    - Address aging system issues
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# **TREASURER DEPARTMENT**

## **OPERATIONAL OVERVIEW**

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