

MEETING NOTICE

Village of Scarsdale

A Work Session of the Scarsdale Village Board of Trustees is scheduled for 5:00 PM on Tuesday, November 14, 2023. The meeting will be held in the Third Floor Meeting Room of Village Hall. Members of the public wishing to participate in 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

1. 5:00 PM – Preliminary Budget Discussion – Priorities
2. 6:00 PM – Proposed Code Changes – Chapter 57

CS: 11-03-23

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

cc: Lobby Bulletin Board

**For a brief Zoom tutorial or to troubleshoot a problem, see here: <https://support.zoom.us/hc/en-us/articles/205566129-Raise-Hand-In-Webinar>. For other user questions, please visit the Zoom Help Center: <https://support.z-oom.us/hc/en-us>.*

SCARSDALE

1701
NEW YORK

To: Alex Marshall, Acting Village Manager

From: Ann Scaglione, Village Treasurer

Date: Thursday, November 09, 2023

RE: Budget Work Session of 11-14-2023

MEMORANDUM
Treasurer's Office

In preparation of the Village Board Work Session of November 14, 2023, I would like to present the following information as we start our budget discussions.

1. Pension Estimates
2. Update on NYS Tax Cap and effect on the FY25 Budget
3. General Fund – Unassigned Fund Balance Summary
4. Capital Projects

Pension Estimates

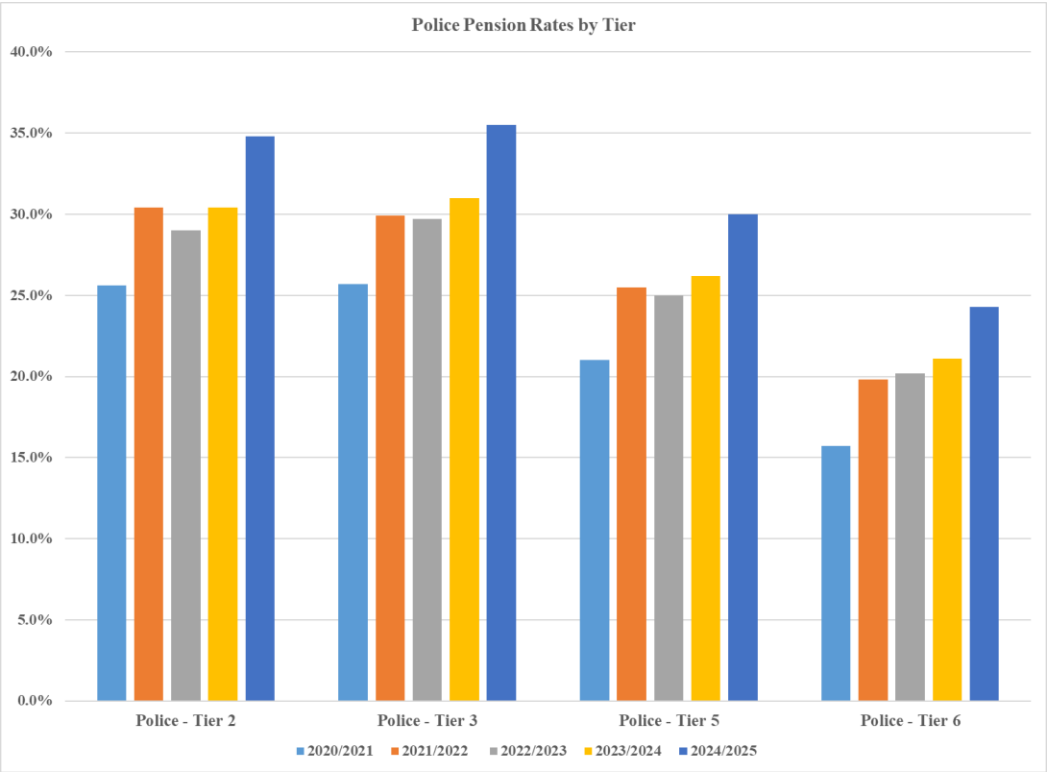
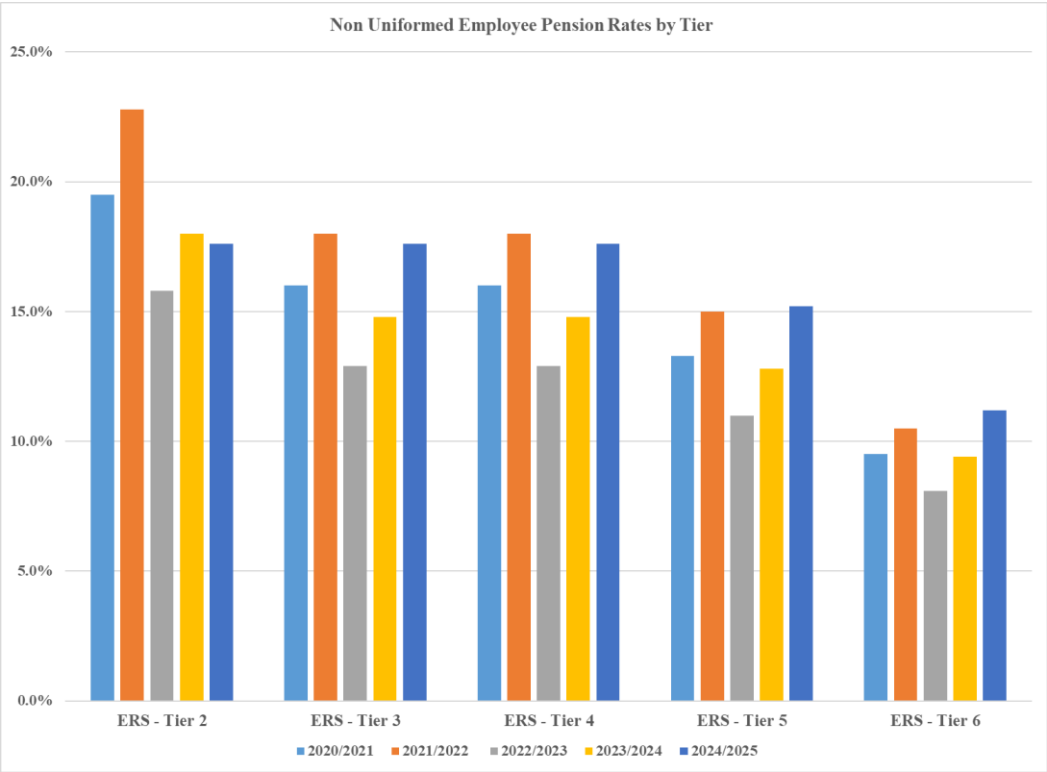
The Village participates in two NYS pension plans; Police and Fire Retirement System (PFRS) and the Employee Retirement System (ERS). Each of these plans have enrollment tiers, which is set by employee based on the date they joined the retirement system.

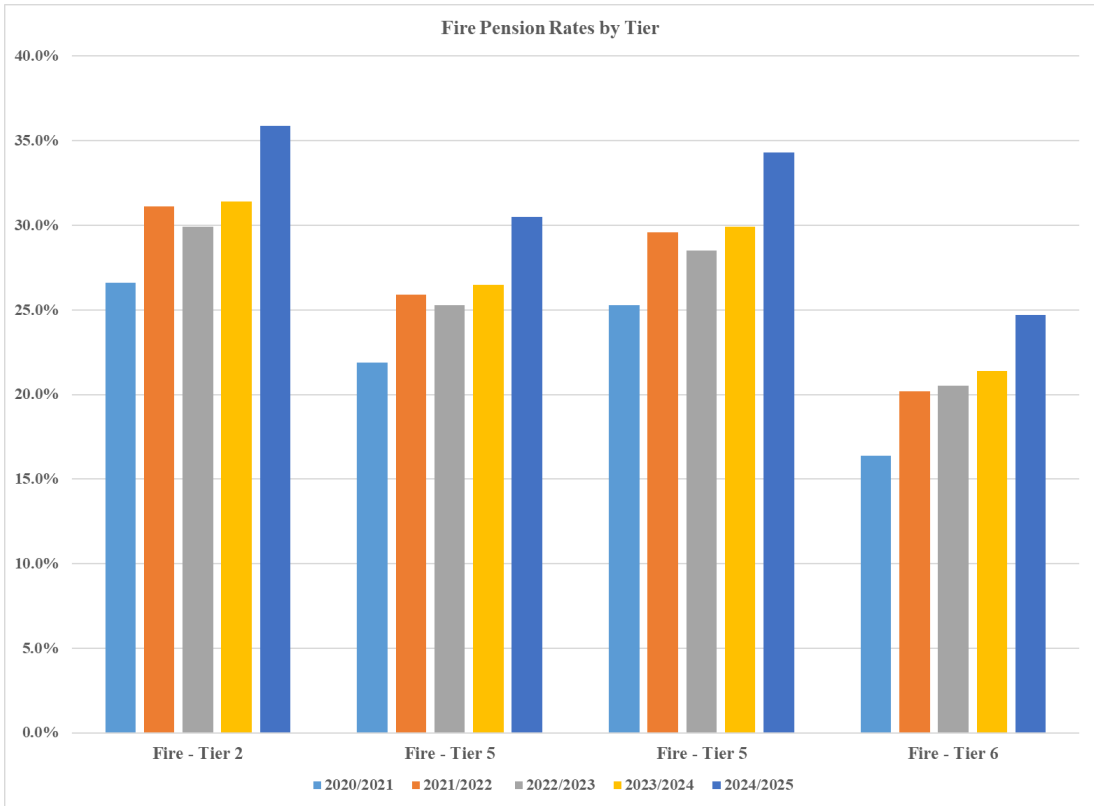
Over the years, the benefits included in the Tiers have changed, and as a result, the employer expense rates vary by plan and by tier.

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.

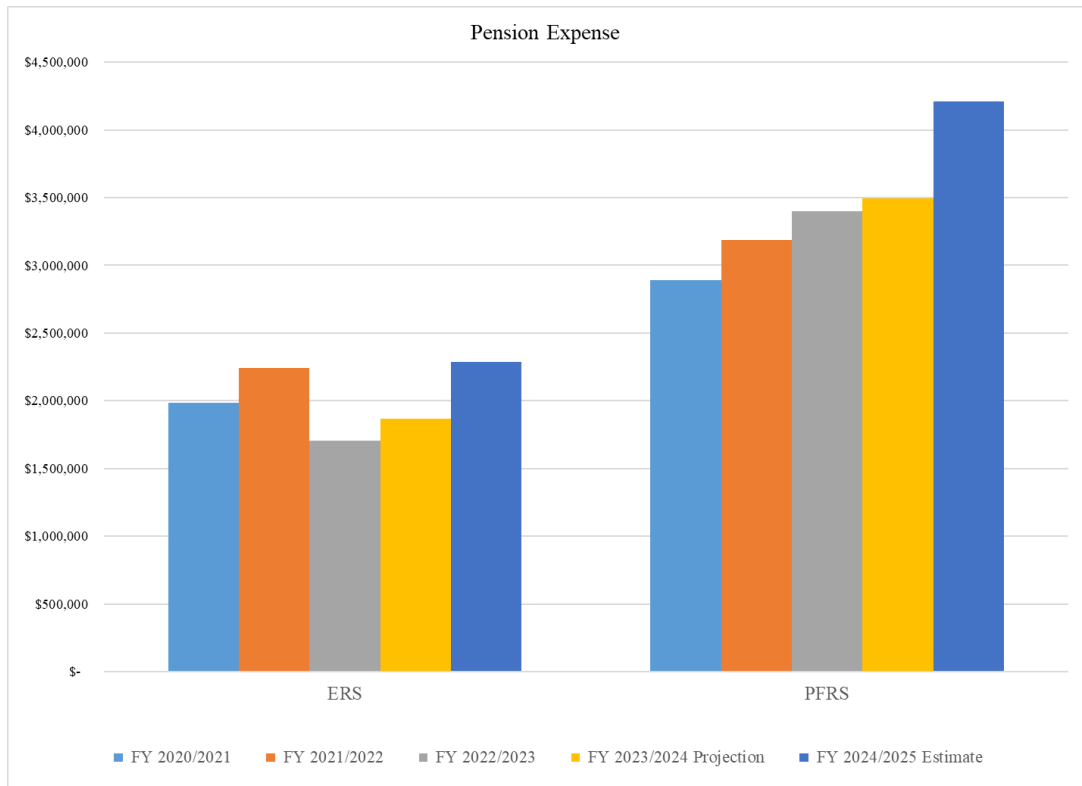
The New York State Comptroller determines the rates on an annual basis, as of March 31. The rates are based on the value of the overall pension fund as of this date. Since the rates are dependent on economic factors and actuarial projections, the rates vary. Rates for the upcoming year are approximately 4% higher than the current year's rates.

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 FY25 budget is an increase of \$1,140,000.

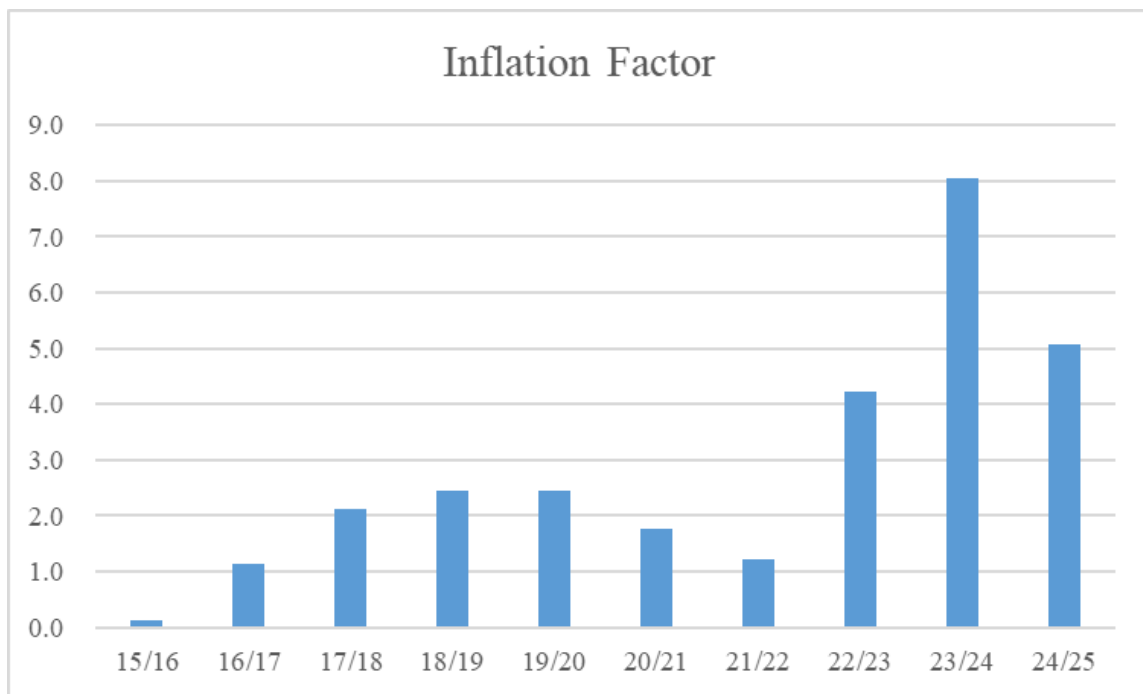


NYS Tax Cap

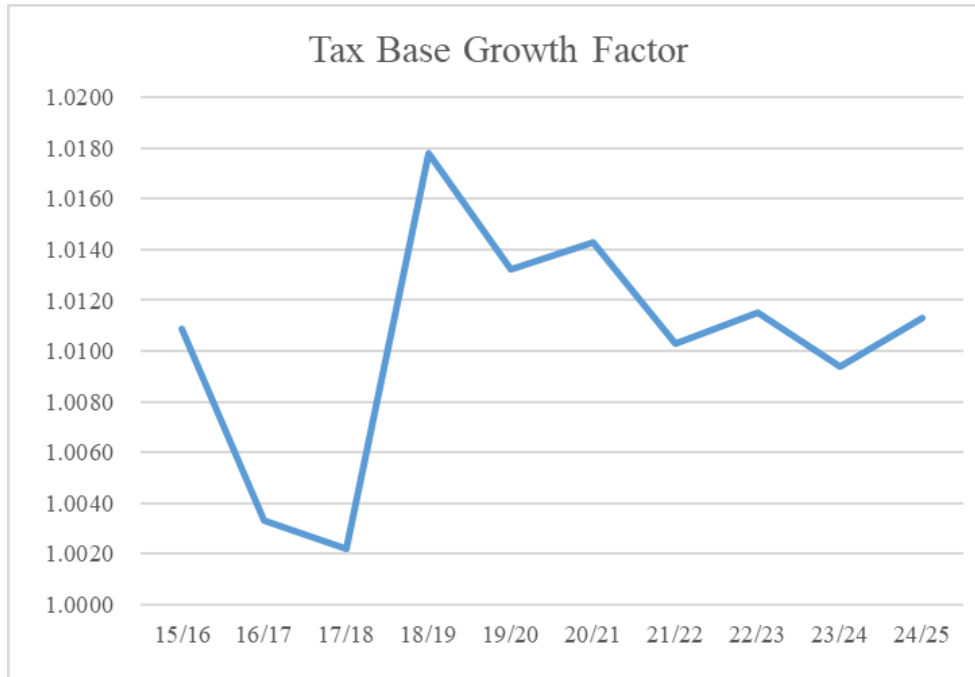
In 2011, New York State enacted legislation that establishes a “property tax cap” which limits growth in the property tax levy. Under this law, the total amount to be raised through property taxes charged on the municipality’s taxable assessed value of property is capped at 2% or the rate of inflation, 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 2024, the inflation factor was listed at 5.06%; 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 1.0113

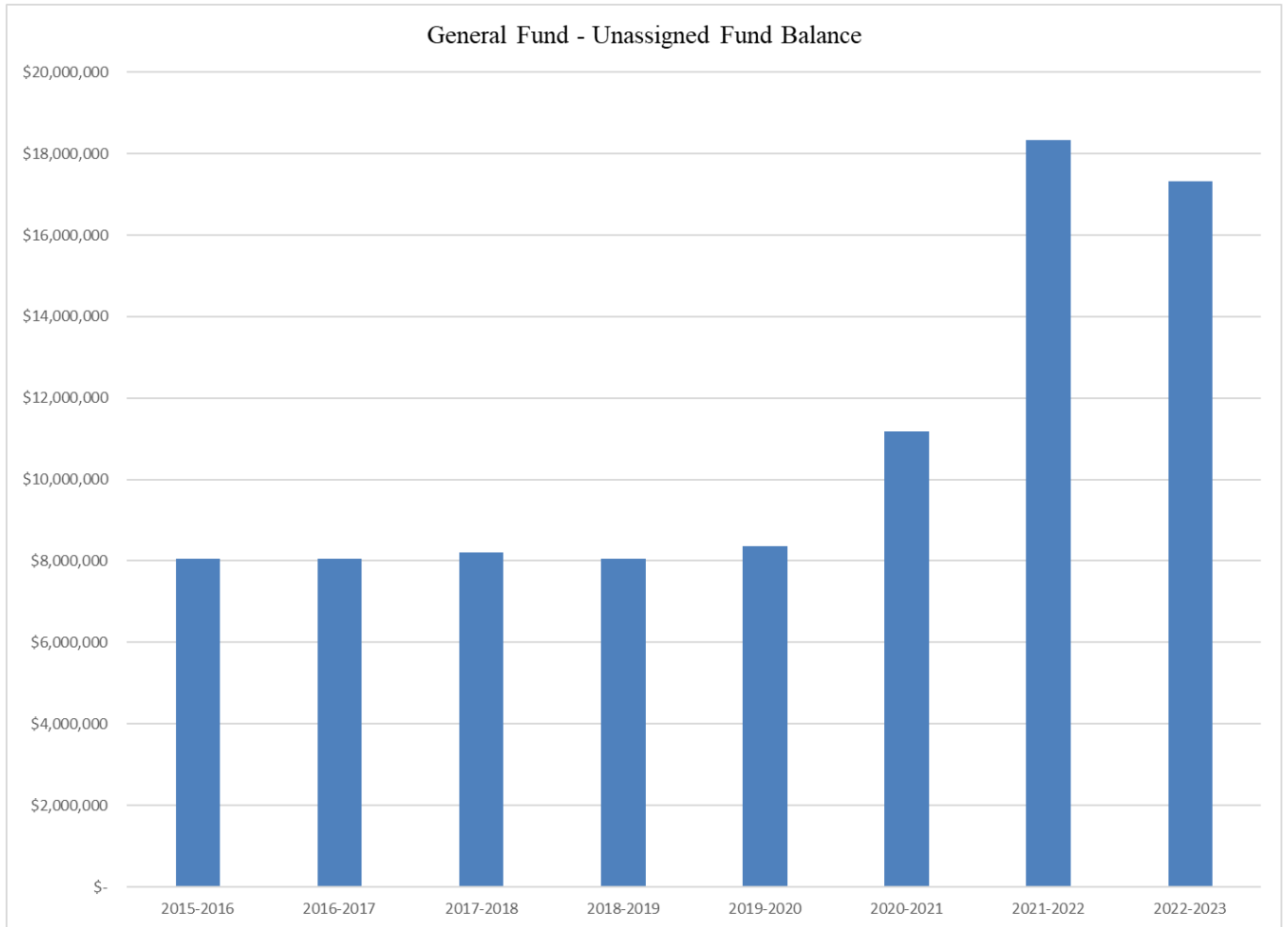


- The Tax Cap formula, using the two factors indicated above, equates to an Allowable Tax Levy Increase over the current year of 3.97%.
- The maximum we can increase our FY25 tax levy within the NYS Tax Cap guidelines is \$1,658,300. An increase in tax levy of this amount would result in a 2.83% in the Village Tax Rate.

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.

Please note, the Audited Unassigned Fund Balance at 5/31/2023 has accounted for the Fund Balance Appropriation included in our FY24 Adopted Fund Balance.



Capital Projects

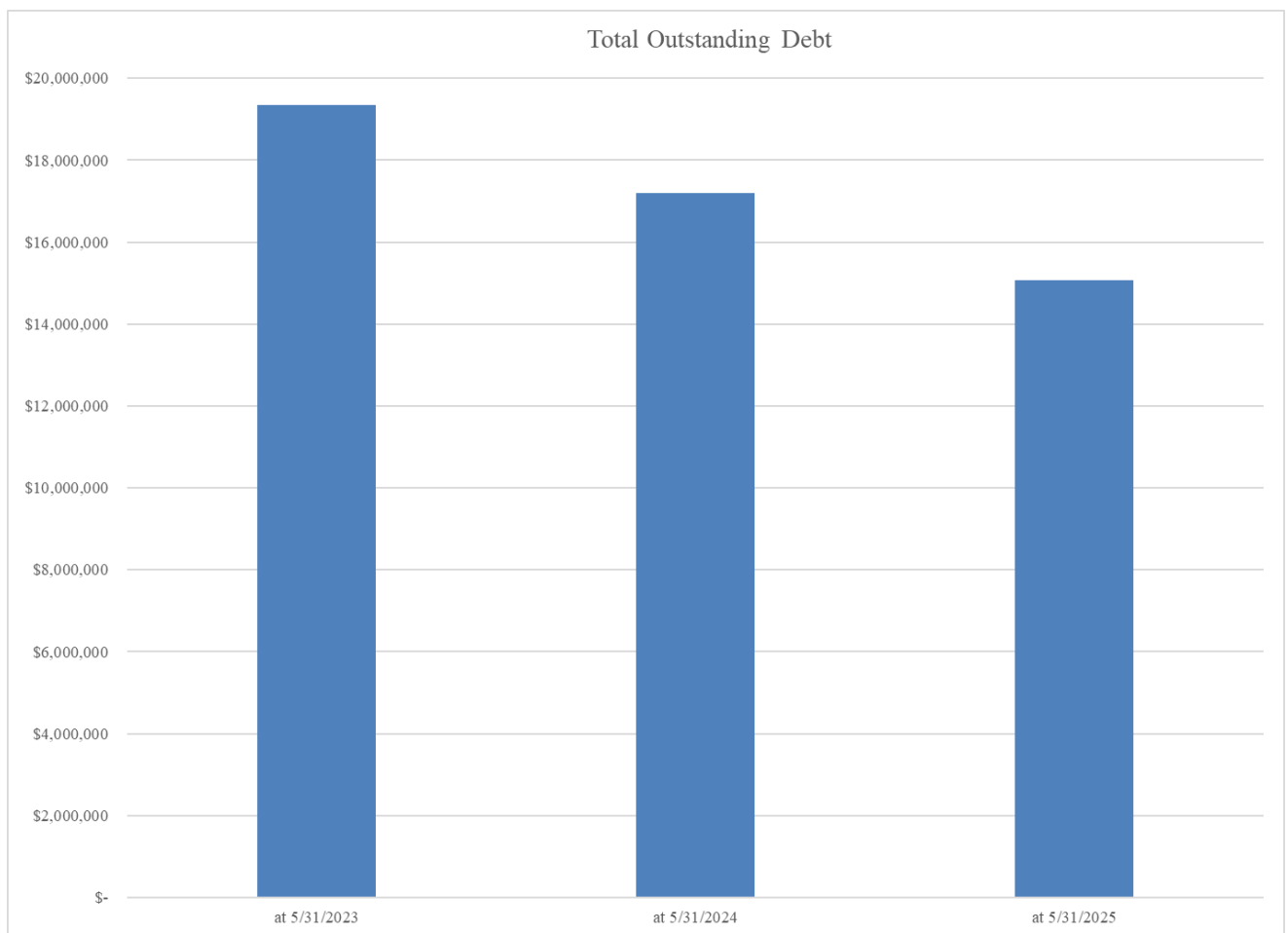
Attached please find a copy of the following:

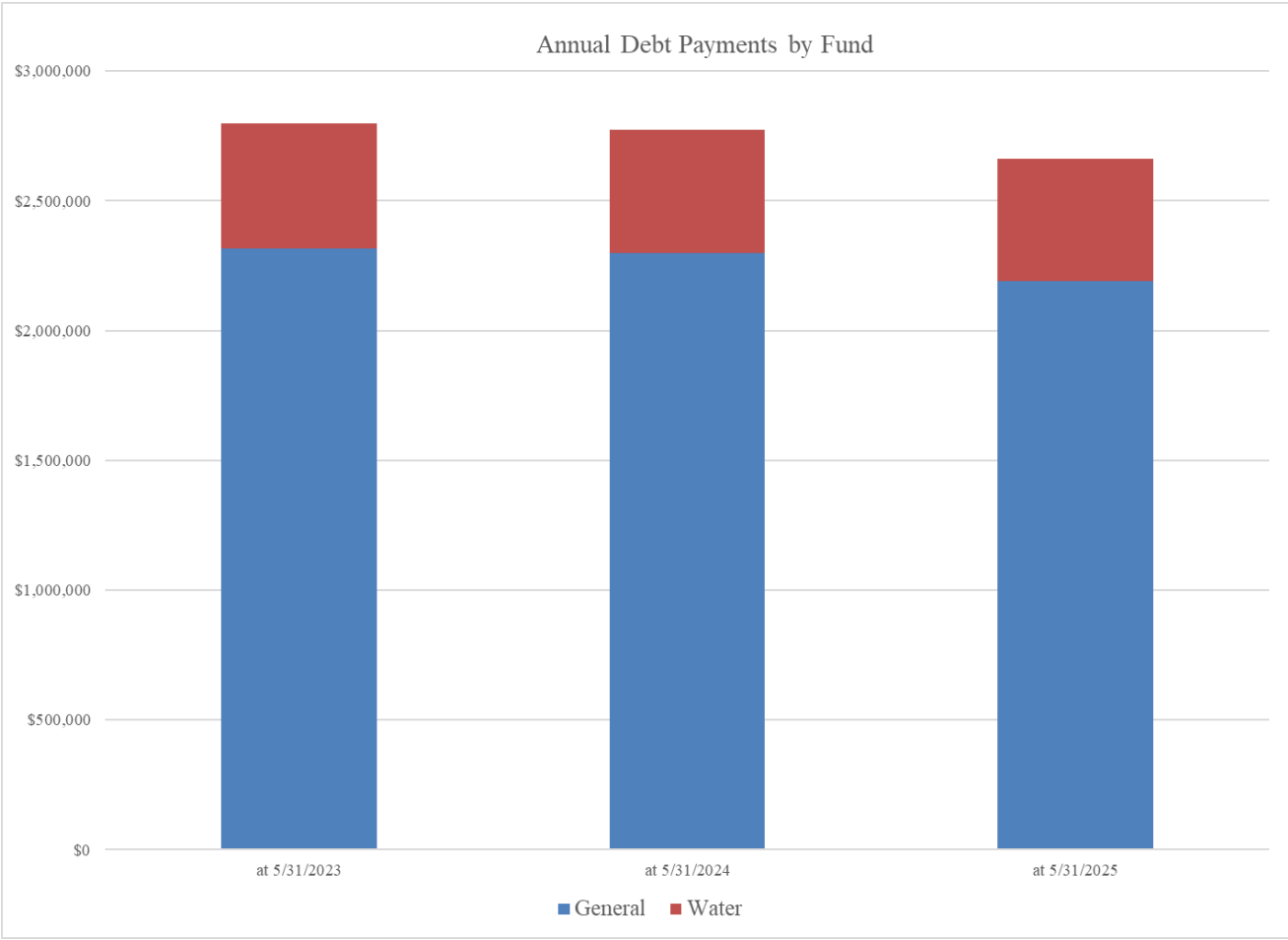
1. Current Year Approved Projects – listing the funding source as well as the year-to-date expenditure and encumbrance totals.
2. Five Year Capital Plan – as approved in our FY23 budget

At this point, we would like confirmation on the projects in our current year plan and discussion on prioritization of projects to be included in our F25 request.

Debt

The following is a summary of total debt outstanding by year.





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

Village of Scarsdale
FY2024 Capital Plan and Status
Working Copy for 11/14/2023 Village Board Work Session

Request Title	2024 Funding Source	FY2024	Expense/ Encumbrance to Date at 11/8/2023
Enterprise - Pool			
Pool Project - Design Development and Construction and Bid Documents	Debt Issuance	1,140,000	10,950
Fire Department			
Engine 56 Replacement	Debt Issuance	900,000	
Parks			
Middle School Tennis Courts - Crack Repair and Resurfacing	Parks Trust	57,000	-
Planning			
Crane Road Traffic Safety	General Fund	50,000	-
Popham Road Re-Configuration	General Fund	65,000	58,000
Village Center Placemaking Project	General Fund	167,500	-
Public Works			
Portable Sewer Camera	General Fund	40,000	-
Rutherford Hall Soffit Repairs	General Fund	45,000	-
Crossway Firehouse Brick Repairs	General Fund	40,000	-
Crossway Firehouse Renovation	General Fund	35,000	-

Request Title	2024 Funding Source	FY2024	Expense/ Encumbrance to Date at 11/8/2023
Girl Scouts House Renovations - CDBG	General Fund/Reimbursement	240,000	-
Central Garage Fire Alarm System Replacement and Upgrade	General Fund	65,000	-
Freightway Parking Garage Security Camera System Upgrade - Phase II	General Fund	30,000	-
Village Hall HVAC Upgrades and Replacements	General Fund	170,000	-
Sanitation Incinerator Building Removal	General Fund	350,000	-
Wayside Cottage Exterior Painting	General Fund	60,000	-
Conversion of Garage to Snow Truck Wash Bay	General Fund	20,000	-
Refuse Fleet Cameras	General Fund	128,000	-
Brush Chipper for Emergency Storm Response and Recovery	General Fund	125,000	85,801
DPW Vehicle Replacement Program	General Fund	2,209,000	703,607

Village Engineer

Pathway Program - New Construction Along Olmsted Road	General Fund	80,000	-
Storm Drainage – Pipe Lining Program	General Fund	130,000	18,550
Storm Drainage – Drainage Improvements	General Fund	200,000	-
Storm Drainage – Cleaning and CCTV Inspection	General Fund	75,000	-
Sanitary Sewer – SSES and CMOM Repair Work	Sewer Fund		
Sanitary Sewer – SSES and CMOM Program	Sewer Fund	300,000	-
Sanitary Sewer – Sewer System Rehabilitation	Sewer Fund	100,000	-
Sanitary Sewer – Pipe Lining Program	Sewer Fund	150,000	-
Sanitary Sewer – Cleaning and CCTV Inspection	Sewer Fund	110,000	-
Highway Improvements – Priority Curb Program	General Fund	50,000	16,700

Request Title	2024 Funding Source	FY2024	Expense/ Encumbrance to Date at 11/8/2023
Highway Improvements - Sidewalk and Pathway Restoration	General Fund	155,000	-
Highway Improvements - Road Resurfacing Program	General Fund/State Aid	2,150,000	2,117,034
Public Buildings - Freightway Garage Short Term Repairs	General Fund	100,000	-
Village wide stormwater improvements	General Fund	300,000	-
Totals		10,497,853	3,010,642

Village of Scarsdale

Five Capital Plan

Working Copy for 11/14/2023 Village Board Work Session

Request Title	FY2024	FY2025	FY2026	FY2027	FY2028
Enterprise - Pool					
Pool Project - Construction Admin and Construction		30,350,000			
Pool Project - Design Development and Construction and Bid Documents	1,140,000				
Fire Department					
Engine 56 Replacement	900,000				
Parks					
Corell Park - Playground Renovation			100,000		
Aspen Park Playground Renovation				100,000	
Crossway Field - Playground Renovation					150,000
Crossway Field Comfort Station Renovation			50,000	200,000	
Crossway Field Improvements		150,000			
Crossway Tennis Courts - Repair Depressions, Fill Cracks and Resurface		100,000			
High School Tennis Court - Crack Repairs and Resurfacing			75,000		
Middle School Tennis Courts - Crack Repair and Resurfacing	57,000				

Request Title	FY2024	FY2025	FY2026	FY2027	FY2028
Planning					
Crane Road Traffic Safety	50,000	2,143,000			
Popham Road Re-Configuration	65,000	334,100	916,176	892,176	593,549
Village Center Placemaking Project	167,500	1,275,000	1,275,000	1,275,000	1,147,500
Public Works					
Electric Garbage Truck		817,384			
Portable Sewer Camera	40,000				
Rutherford Hall Soffit Repairs	45,000				
Crossway Firehouse Brick Repairs	40,000				
Crossway Firehouse Renovation	35,000				
Girl Scouts House Renovations - CDBG	240,000				
Village Hall Electrical Service Upgrade		230,000			
Village Hall Generator		270,000			
Portable Trailer Mounted Generator		250,000			
Central Garage Fire Alarm System Replacement and Upgrade	65,000				
Freightway Parking Garage Security Camera System Upgrade - Phase II	30,000				
Village Hall Building Improvements		30,000	590,000		
Village Hall HVAC Upgrades and Replacements	170,000	610,000			
Christie Place Parking Garage Security System - Cameras		25,000			
Sanitation Incinerator Building Removal	350,000				
Wayside Cottage Exterior Painting	60,000	-	-	-	-
Conversion of Garage to Snow Truck Wash Bay	20,000	75,000			

Request Title	FY2024	FY2025	FY2026	FY2027	FY2028
Refuse Fleet Cameras	128,000	18,000	18,000	18,000	18,000
Brush Chipper for Emergency Storm Response and Recovery	125,000				
DPW Vehicle Replacement Program	2,209,000	1,136,000	700,000	581,000	1,394,000

Recreation Administration

Parks and Recreation Master Plan			100,000		
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Village Engineer

Land Improvements – Paving of Village Hall Parking Lot (Final)		225,606			
Pathway Program - New Construction Along Olmsted Road	80,000				
Pathway Program - New Construction Along Wayside Lane		50,000			
Storm Drainage – Pipe Lining Program	130,000	136,500	143,000	149,500	156,000
Storm Drainage – Drainage Improvements	200,000	100,000	100,000	100,000	100,000
Storm Drainage – Cleaning and CCTV Inspection	75,000	75,000	75,000	75,000	75,000
Sanitary Sewer – SSES and CMOM Repair Work		300,000		300,000	
Sanitary Sewer – SSES and CMOM Program	300,000		300,000		300,000
Sanitary Sewer – Sewer System Rehabilitation	100,000	100,000	100,000	100,000	100,000
Sanitary Sewer – Pipe Lining Program	150,000	150,000	150,000	150,000	150,000
Sanitary Sewer – Cleaning and CCTV Inspection	110,000				
Highway Improvements – Priority Curb Program	50,000	52,500	55,000	57,500	60,000
Highway Improvements - Sidewalk and Pathway Restoration	155,000	162,750	170,500	178,250	186,000

Request Title	FY2024	FY2025	FY2026	FY2027	FY2028
Highway Improvements - Road Resurfacing Program	2,150,000	2,197,898	2,245,797	2,293,696	2,341,595
Public Buildings - Freightway Garage Renovation Construction	596,292	585,798	439,815	740,643	641,533
Public Buildings - Freightway Garage Renovation Design/Bid	65,060	63,905	47,980	80,798	69,985
Public Buildings - Freightway Garage Short Term Repairs	100,000				
Village wide stormwater improvements	300,000	7,170,000	6,000,000		
Totals	10,497,853	49,183,441	13,651,268	7,291,563	7,483,162