

MEETING NOTICE

Village of Scarsdale

A Work Session of the Scarsdale Village Board of Trustees is scheduled for 5:00 PM on Thursday, March 3, 2022. The meeting will be held in Rutherford Hall located on the 2nd Floor in 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. Budget Discussions

Please view the complete budget calendar by visiting www.scarsdale.com/budget.

CS: 02-25-22

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



Budget Work Session

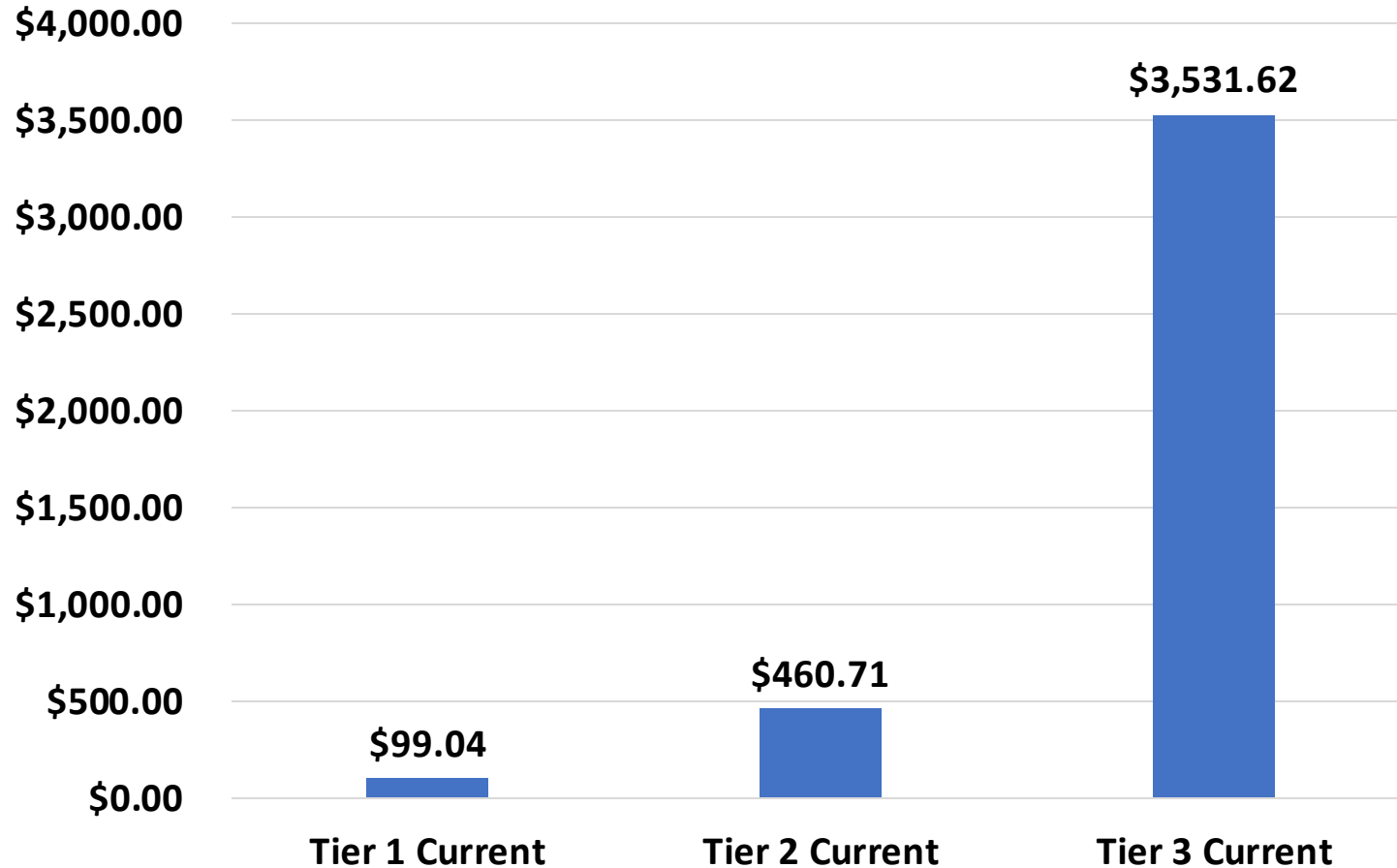
March 3, 2022



Continued Discussion on Water Rates

Current Structure:

Total Average Quarterly Bill



	Units	Multipl.	Rate	Avg RTS Charge	Avg Units Cons.
Tier 1	Up to 50	1 x	\$3.61	\$16.11	23
Tier 2	51-125	3 x	\$10.83	\$19.07	74
Tier 3	Over 125	3.5 x	\$12.64	\$24.15	324

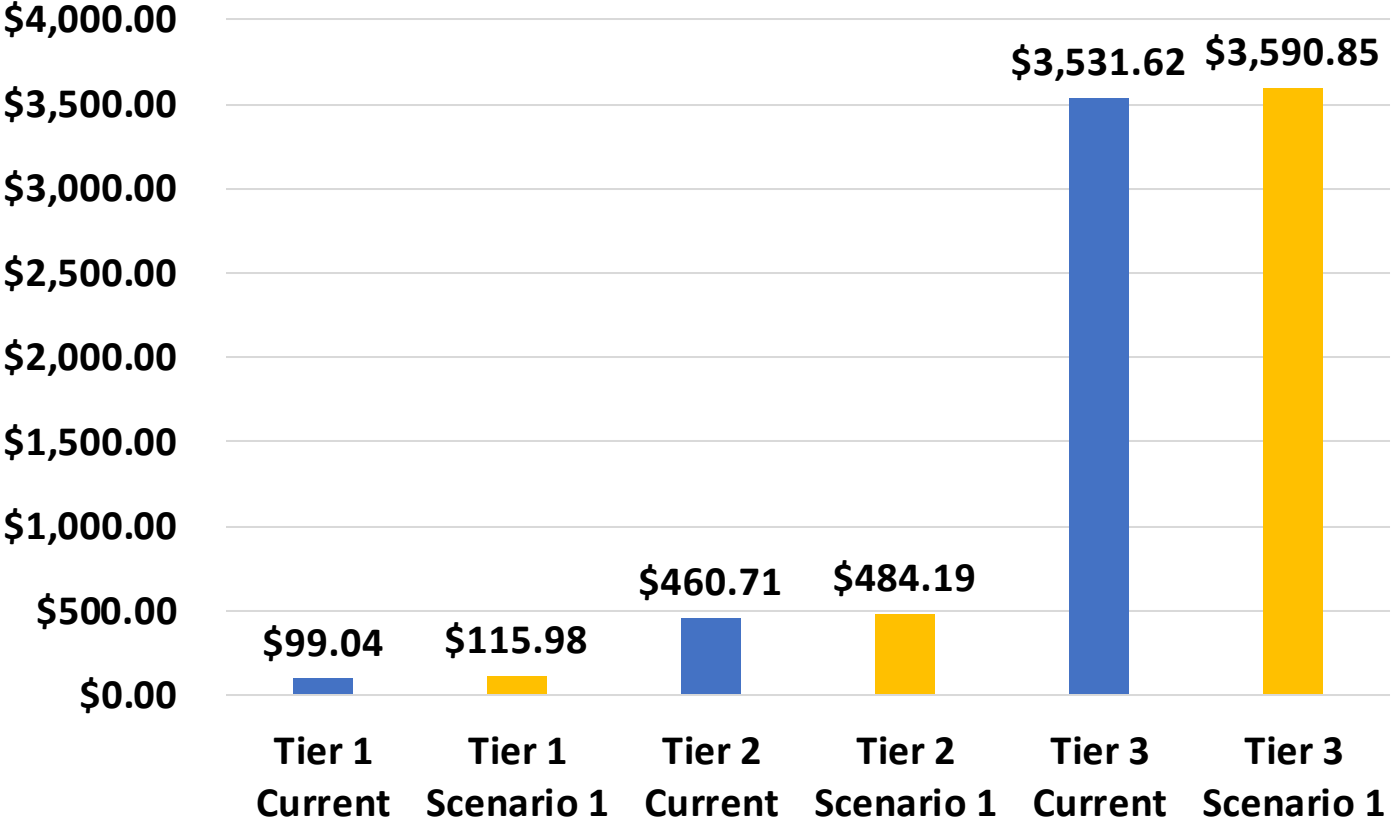
Revenues from Consumption + RTS: ~\$8.03 mil

- **Status Quo.**
 - No increases to base rate or ready-to-serve charges
 - Does not cover FY 22/23 expenses

	Tier 1 Current	Tier 2 Current	Tier 3 Current
% of Accts:	70%	23%	8%
% of Total Rev:	39%	31%	30%

Scenario 1: 1% Rate Increase

Total Average Quarterly Bill



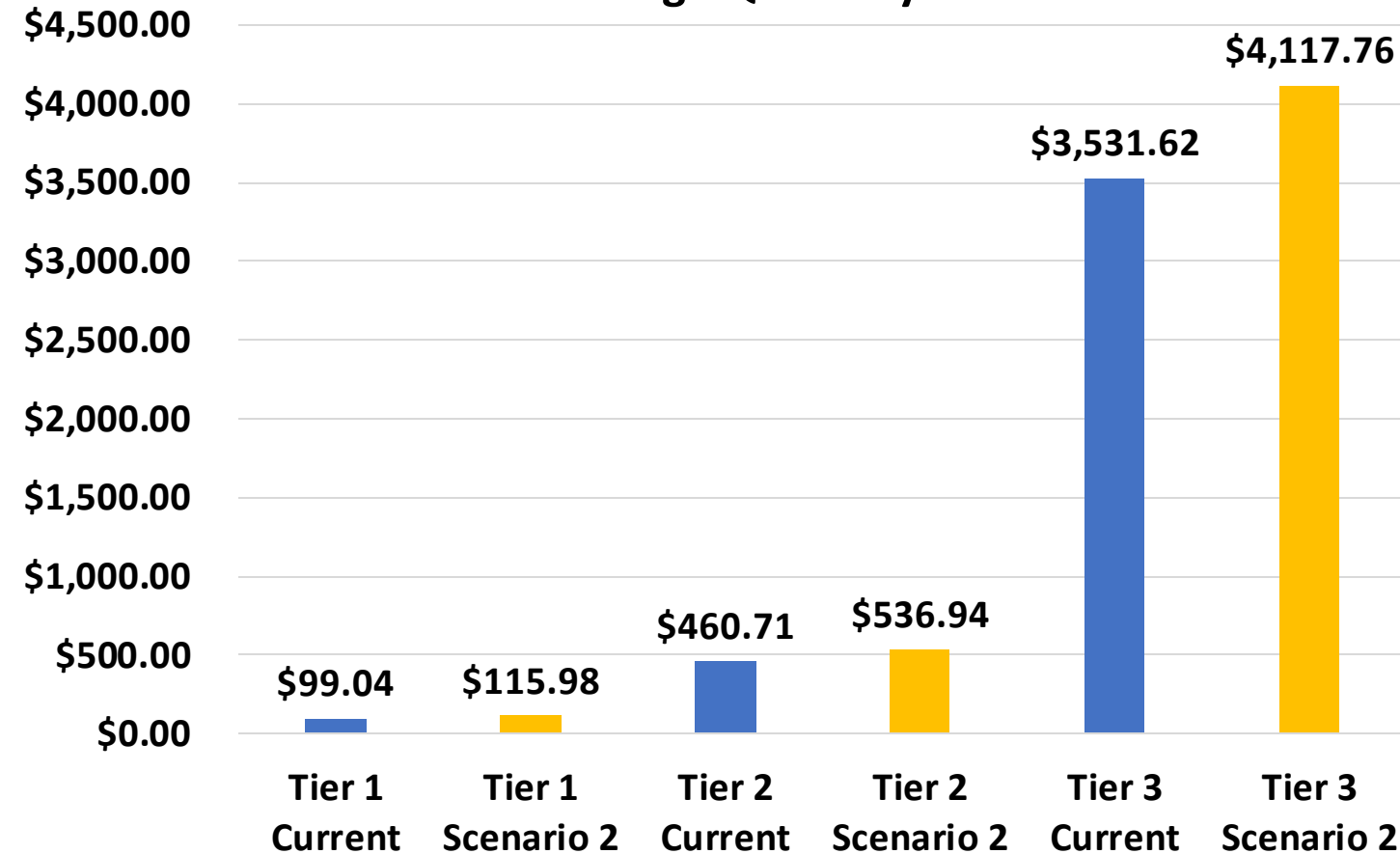
	Units	Multipl.	Rate	Avg RTS Charge	Avg Units Cons.
Tier 1	Up to 50	1 x	\$3.65	\$32.22	23
Tier 2	51-125	3 x	\$10.94	\$38.14	74
Tier 3	Over 125	3.5 x	\$12.76	\$48.30	324
Revenues from Consumption + RTS: ~\$8.50 mil					

- **Enhance guaranteed revenues.**
 - 1% Rate Increase
 - 2x Ready to Serve Charge
 - Produces revenue level needed for FY 22/23 expenses

	70%		23%		8%	
% of Accts:						
% of Total Rev:	39%	40%	31%	31%	30%	29%

Scenario 2: Proportional Increases Across Tiers

Total Average Quarterly Bill



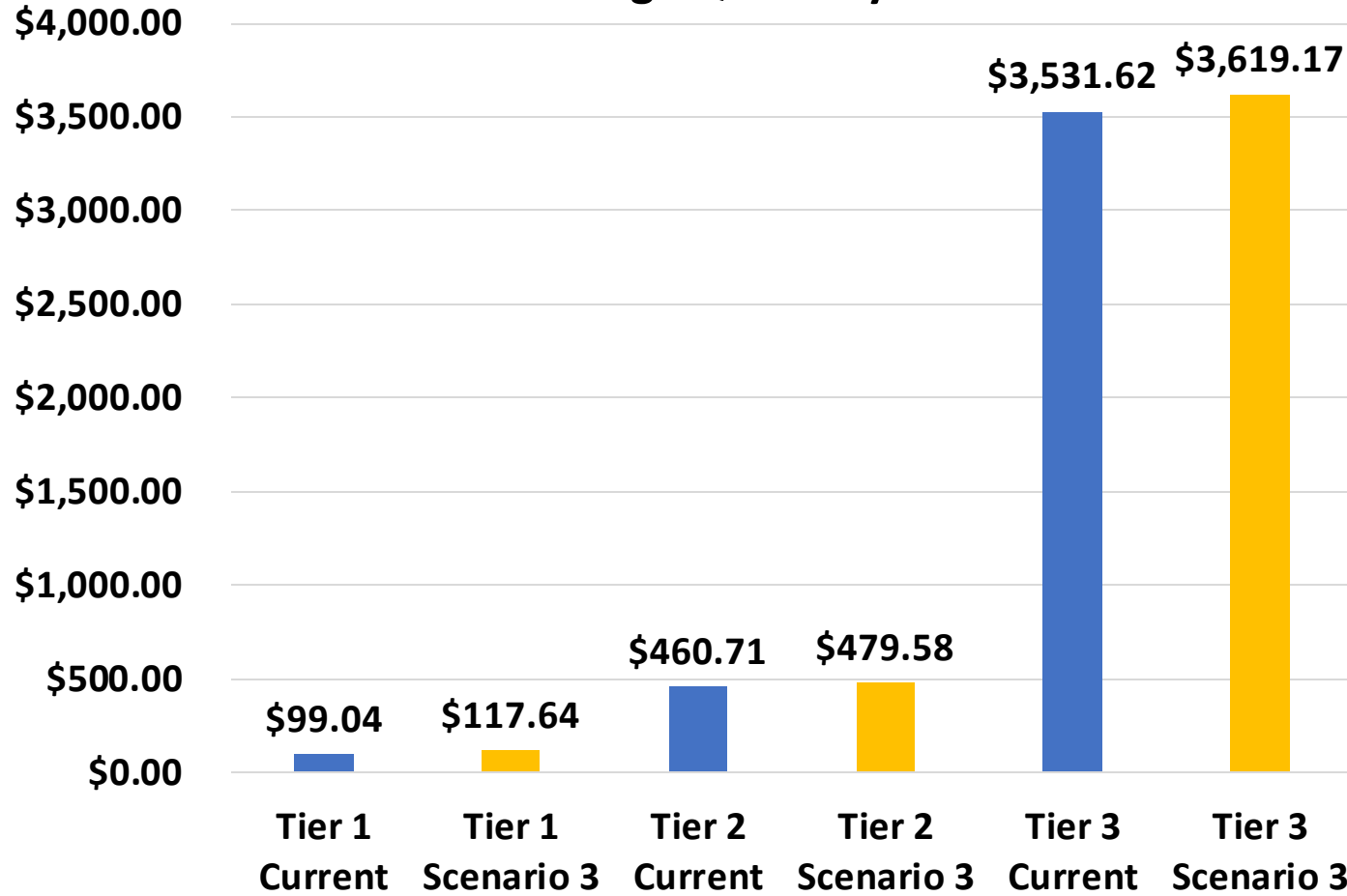
	Units	Multipl.	Rate	Avg RTS Charge	Avg Units Cons.
Tier 1	Up to 50	1 x	\$3.65	\$32.22	23
Tier 2	51-125	3.6 x	\$13.13	\$38.14	74
Tier 3	Over 125	4 x	\$14.58	\$48.30	324
Revenues from Consumption + RTS: ~\$9.33 mil					

- Enhance guaranteed revenues and equalizes increase percentage across tiers.
 - 1% Rate Increase
 - 2x Ready to Serve Charge
 - Excess Tiers Multipliers Increased

	70%		23%		8%	
% of Accts:						
% of Total Rev:	39%	36%	31%	33%	30%	30%

Scenario 3: 3% Rate Increase

Total Average Quarterly Bill



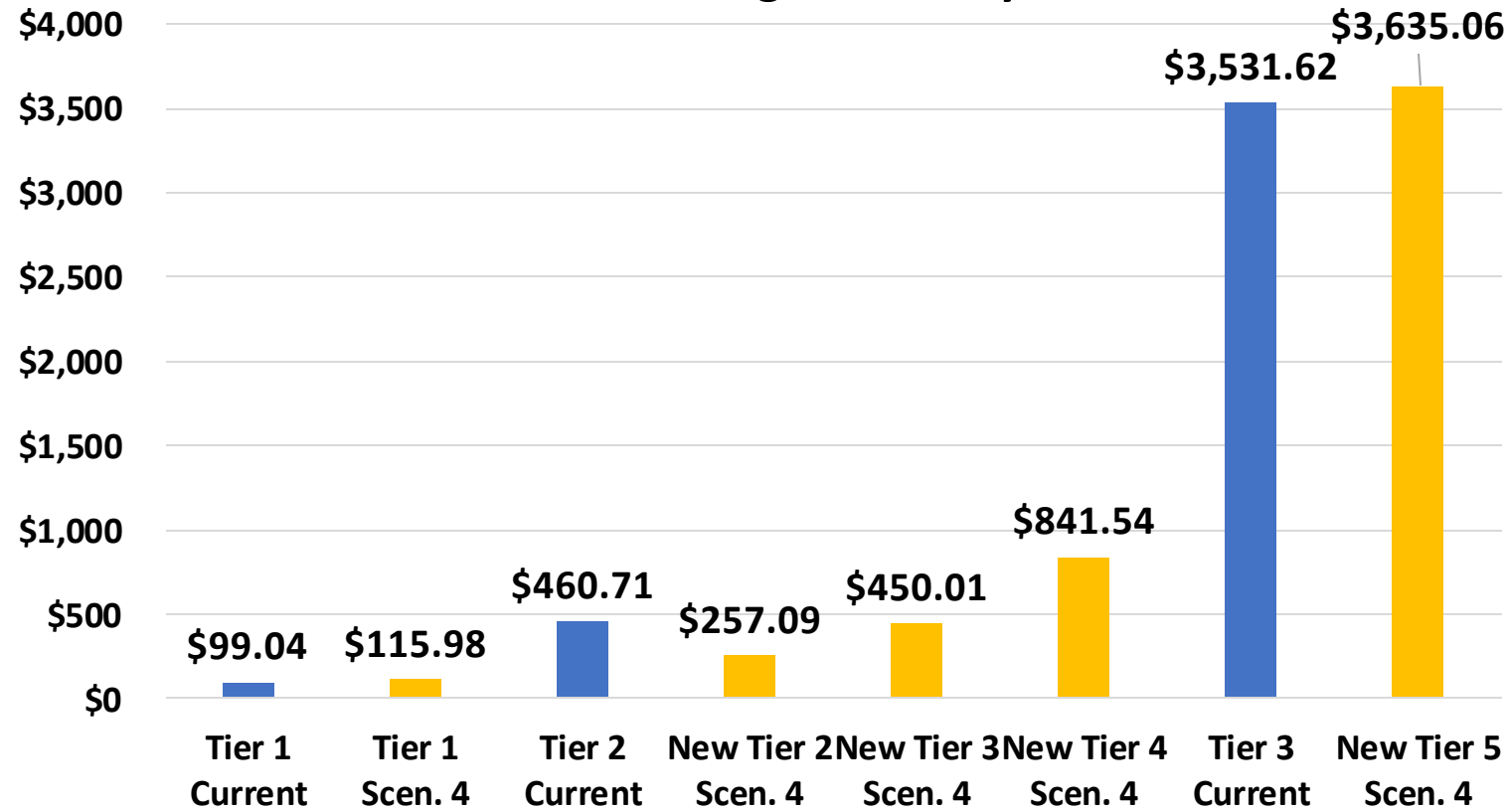
	Units	Multipl.	Rate	Avg RTS Charge	Avg Units Cons.
Tier 1	Up to 50	1 x	\$3.72	\$32.22	23
Tier 2	51-125	2.85 x	\$10.60	\$38.14	74
Tier 3	Over 125	3.5 x	\$13.01	\$48.30	324
Revenues from Consumption + RTS: ~\$8.53 mil					

- **Increases guaranteed revenues and further incentivizes conservation.**
 - 3% Rate Increase
 - 2x Ready to Serve Charge
 - Middle Tier Multiplier Decreased

	70%		23%		8%	
% of Accts:						
% of Total Rev:	39%	40%	31%	30%	30%	30%

Scenario 4: Five Tiers, 1% Increase

Total Average Quarterly Bill



	Units	Multipl.	Rate	Avg RTS Charge	Avg Units Cons.
Tier 1	0-50	1 x	\$3.65	\$32.22	23
Tier 2	51-60	2.15 x	\$7.84	\$24.62	55
Tier 3	61-90	3.25 x	\$11.85	\$37.22	73
Tier 4	91-125	3.375 x	\$12.61	\$39.92	105
Tier 5	Over 125	3.5 x	\$12.76	\$48.30	324

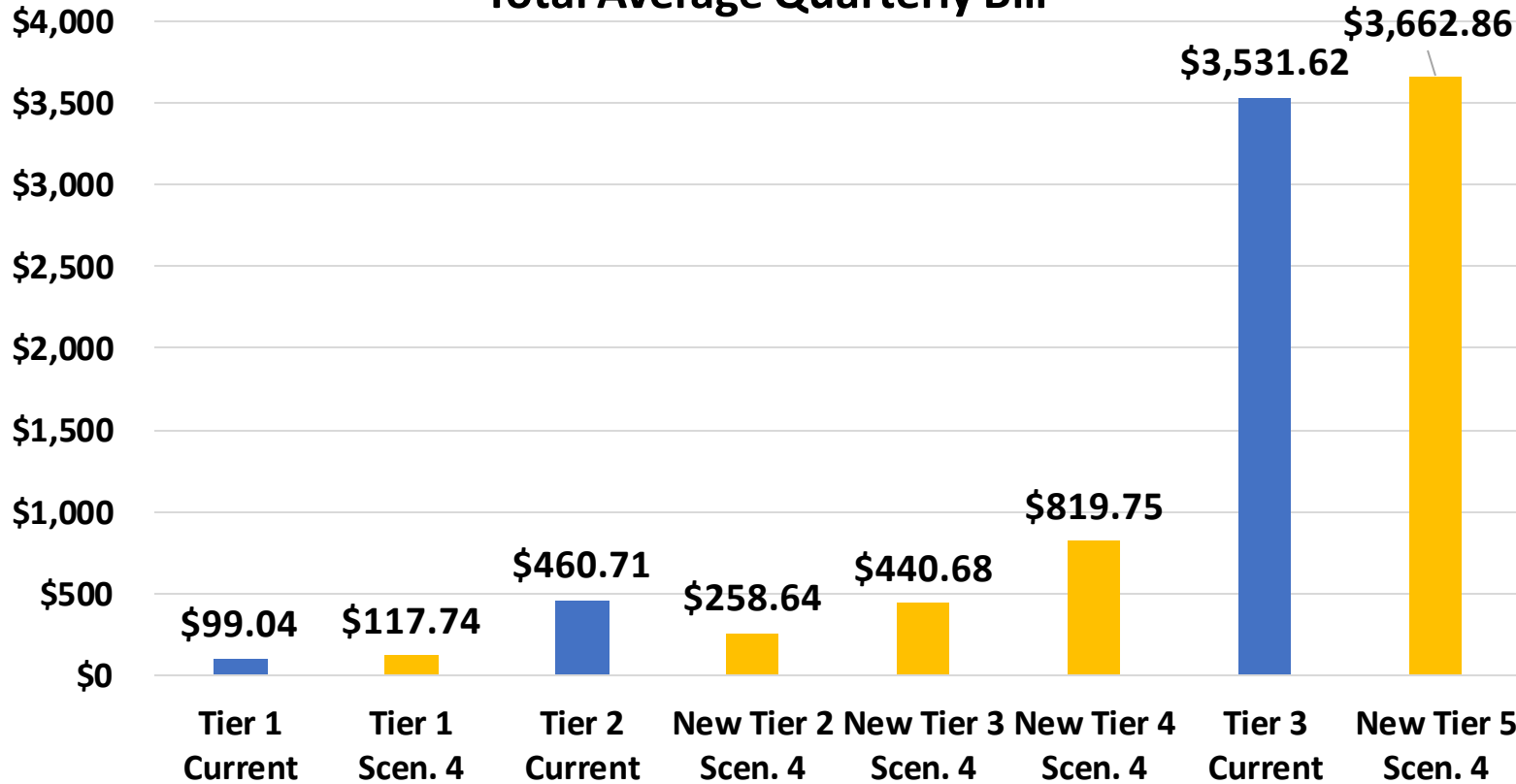
Revenues from Consumption + RTS: ~\$8.50 mil

- **Smooths the curve between first and last tier.**
 - 1% Rate Increase
 - 2x Ready to Serve Charge
 - Tier 2 divided into Three Tiers with new multipliers

% of Accts:	70%	70%	23%	6%	11%	6%	8%	8%
				23%				
% of Tot. Rev:	39%	40%	31%	6%	15%	10%	30%	29%
				31%				

Scenario 5: Five Tiers, 3% Increase

Total Average Quarterly Bill



	Units	Multipl.	Rate	Avg RTS Charge	Avg Units Cons.
Tier 1	0-50	1 x	\$3.72	\$32.22	23
Tier 2	51-60	2 x	\$7.44	\$24.62	55
Tier 3	61-90	3 x	\$11.15	\$37.22	73
Tier 4	91-125	3.3 x	\$12.27	\$39.92	105
Tier 5	Over 125	3.5 x	\$13.01	\$48.30	324

Revenues from Consumption + RTS: ~\$8.51 mil

- Increases guaranteed revenues and smooths the curve between first and last tier.

- 3% Rate Increase
- 2x Ready to Serve Charge
- New Tiers 2, 3, and 4 multipliers are lower compared to Scenario 4

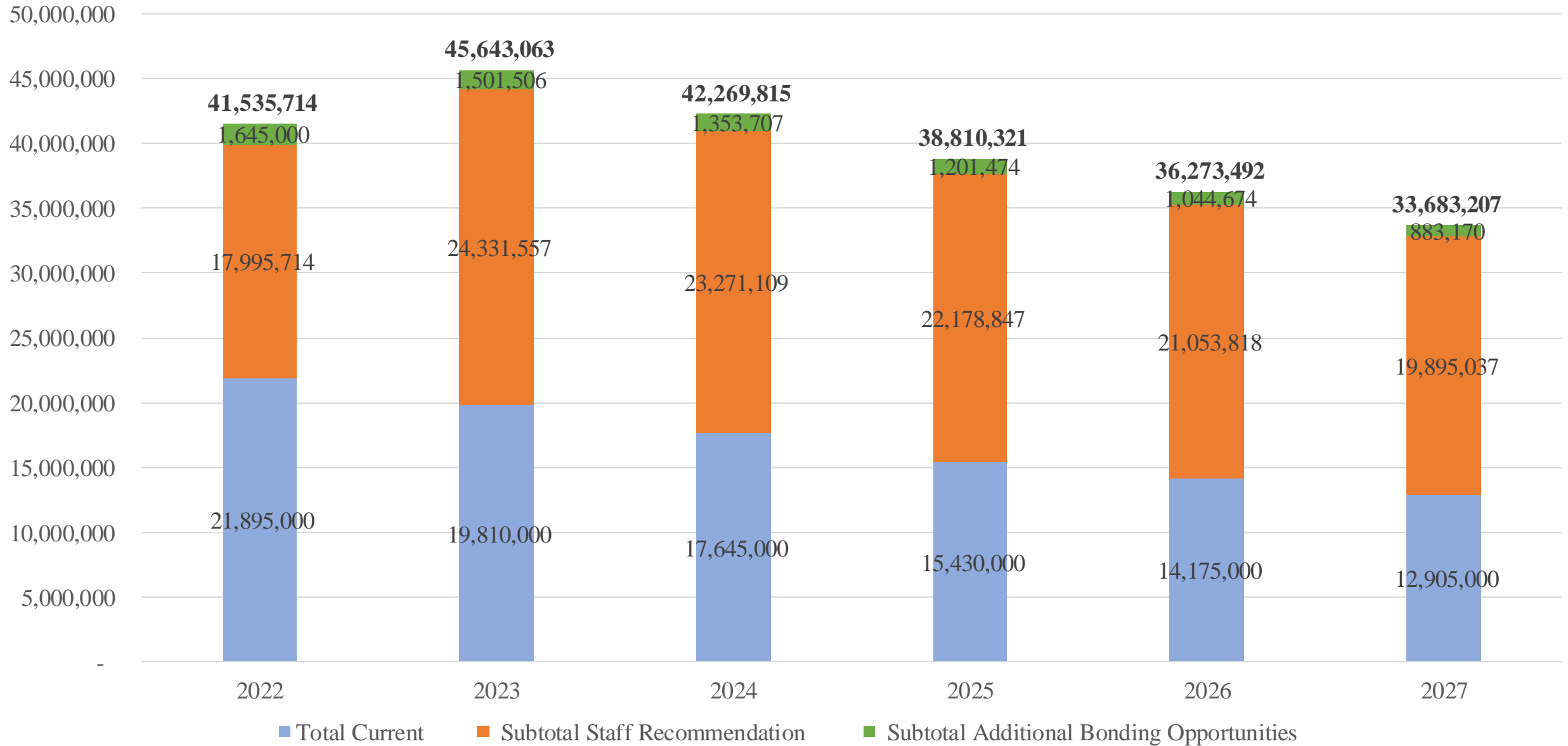
% of Accts:	70%	70%	23%	6%	11%	6%	8%	8%
				22%				
% of Tot. Rev:	39%	40%	31%	6%	15%	10%	30%	29%
				30%				



Debt Discussion

March 3, 2022

Total Debt



Total Combined Principal and Interest Payments



Pr	Cost Name	2nd Pass Amount	General Fund Transfer to Capital	General Fund Operating Budget	Sewer Rent	ARPA	Parks Trust	Intra Agency	Bonding - Staff Recommendation	Bonding - Additional Opportunities	Items Not Funded
M	Medium Priority 22/23 Vehicles	135,000									135,000
M	New Position: Laborer	48,134									48,134
M	One new outfitted hybrid explorer police vehicle	44,000									44,000
M	Village Hall Air-Handle #2 Replacement	85,000									85,000
M	Freightway Garage Security Camera Upgrade - Phase II	50,000									50,000
M	Agenda Management Software	19,200									19,200
M	Dog Park	175,000									175,000
L	GSH Parking Lot: Pathways, Sidewalk, Stormwater	140,040									140,040
L	New Position: Arborist	97,498									97,498
L	Refuse Fleet Truck Cameras	79,200									79,200
L	New Position: Helpdesk Tech	77,654									77,654
L	New Position: Laborer (Sewers)	53,390									53,390
L	Replacing Vehicle 2436	45,000									45,000
L	One new outfitted hybrid explorer police vehicle	44,000									44,000
L	Sanitary Sewer Camera and Vehicle	190,000									190,000
L	Wayside Cottage Exterior Painting	25,000									25,000
L	Low Priority 22/23 Vehicles	667,814									667,814
L	Land Use Study Consulting Services	20,000									20,000
	Subtotal of Unfunded Priorities	1,995,930	-	-	-	-	-	-	-	-	1,995,930
	Total	30,721,196	1,743,789	3,911,619	660,000	1,836,183	-	932,961	17,995,714	1,645,000	1,995,930

**Village of Scarsdale
Projection of General Fund Expenses
at 03/03/2022**

Assumes a 3.9% Increase for 2022/2023

	Actual 2019-2020	Actual 2020-2021	2021-2022 Adopted Budget	2021-2022 Year End Projection	2022-2023 Third Pass at 3/1/2022	2023/2024	2024/2025	2025/2026	2026/2027
Revenue									
Real Property Taxes	41,305,922	41,828,469	43,060,000	43,082,750	44,740,000	47,505,276	50,688,491	51,036,896	50,611,906
Other Revenue	15,945,098	15,647,498	14,475,945	18,089,366	16,249,710	16,899,698	17,575,686	18,278,714	19,009,862
Fund Balance Appropriated	1,023,000	1,023,000	2,580,000	2,580,000	2,600,000	1,830,000			
Total Revenue	58,274,020	58,498,967	60,115,945	63,752,116	63,589,710	66,234,974	68,264,177	69,315,610	69,621,768
<i>Percent Increase of Income</i>		<i>0.39%</i>	<i>2.76%</i>	<i>6.05%</i>	<i>-0.25%</i>	<i>4.16%</i>	<i>3.06%</i>	<i>1.54%</i>	<i>0.44%</i>
Expenses									
Personnel Services	24,052,539	23,239,986	25,407,161	25,661,697	26,738,532	27,273,303	27,818,769	28,375,144	28,942,647
Special Items	571,669	708,090	1,530,200	1,301,000	1,275,000	1,300,500	1,326,510	1,353,040	1,380,101
Debt Principal	1,812,446	1,694,130	1,661,841	1,773,588	1,812,899	2,892,651	3,373,247	3,459,495	2,536,829
Debt Interest	936,758	675,152	553,613	567,747	514,890	1,477,833	1,762,150	1,436,410	1,347,072
Employee Benefits	15,301,560	15,408,518	17,313,000	17,202,500	17,472,438	17,821,887	18,178,324	18,541,891	18,912,729
Equipment/Contractual/Transfers	13,144,411	11,656,300	13,650,130	13,916,896	15,345,951	15,468,801	15,805,177	16,149,630	16,502,390
Total General Fund Expenses	55,819,382	53,382,177	60,115,945	60,423,428	63,159,710	66,234,974	68,264,177	69,315,610	69,621,768
<i>Additional Debt Payments</i>						2,042,695	764,913	(239,493)	(1,012,003)
<i>Percent Increase of Expenses</i>		<i>-4.37%</i>	<i>12.61%</i>	<i>0.51%</i>	<i>4.53%</i>	<i>4.87%</i>	<i>3.06%</i>	<i>1.54%</i>	<i>0.44%</i>
Actual Fund Balance Used	-	-	-	-					
Unassigned/Undesignated	8,359,812	10,780,194	8,204,885	13,108,573	11,106,472	10,938,573	10,938,573	10,938,573	10,938,573
Percent of Unassigned Fund Balance as Compared to Ensuing Year Appropriations				20.75%	16.77%	16.02%	15.78%	15.71%	
Total Levy	41,305,922	41,828,469	43,060,000		44,740,000	47,505,276	50,688,491	51,036,896	50,611,906
Levy Increase Percentage		<i>1.27%</i>	<i>2.94%</i>		<i>3.90%</i>	<i>6.18%</i>	<i>6.70%</i>	<i>0.69%</i>	<i>-0.83%</i>
Tax Rate	\$ 4.6331	\$ 4.7095	\$ 4.8100		\$ 4.9629	\$ 5.2697	\$ 5.6228	\$ 5.6614	\$ 5.6143
Dollar Increase in Taxes for Average Taxpayer	172.98	115.37	151.75		\$ 230.90	\$ 463.19	\$ 533.19	\$ 58.36	\$ (71.19)

**Village of Scarsdale
Projection of General Fund Expenses
at 03/03/2022**

	Actual 2019-2020	Actual 2020-2021	2021-2022 Adopted Budget	2021-2022 Year End Projection	2022-2023 Third Pass at 3/1/2022	2023/2024	2024/2025	2025/2026	2026/2027
Revenue									
Real Property Taxes	41,305,922	41,828,469	43,060,000	43,082,750	44,310,000	47,935,276	50,688,491	51,036,896	50,611,906
Other Revenue	15,945,098	15,647,498	14,475,945	18,089,366	16,249,710	16,899,698	17,575,686	18,278,714	19,009,862
Fund Balance Appropriated	1,023,000	1,023,000	2,580,000	2,580,000	2,600,000	1,400,000			
Total Revenue	58,274,020	58,498,967	60,115,945	63,752,116	63,159,710	66,234,974	68,264,177	69,315,610	69,621,768
<i>Percent Increase of Income</i>		<i>0.39%</i>	<i>2.76%</i>	<i>6.05%</i>	<i>-0.93%</i>	<i>4.87%</i>	<i>3.06%</i>	<i>1.54%</i>	<i>0.44%</i>
Expenses									
Personnel Services	24,052,539	23,239,986	25,407,161	25,661,697	26,738,532	27,273,303	27,818,769	28,375,144	28,942,647
Special Items	571,669	708,090	1,530,200	1,301,000	1,275,000	1,300,500	1,326,510	1,353,040	1,380,101
Debt Principal	1,812,446	1,694,130	1,661,841	1,773,588	1,812,899	2,892,651	3,373,247	3,459,495	2,536,829
Debt Interest	936,758	675,152	553,613	567,747	514,890	1,477,833	1,762,150	1,436,410	1,347,072
Employee Benefits	15,301,560	15,408,518	17,313,000	17,202,500	17,472,438	17,821,887	18,178,324	18,541,891	18,912,729
Equipment/Contractual/Transfers	13,144,411	11,656,300	13,650,130	13,916,896	15,345,951	15,468,801	15,805,177	16,149,630	16,502,390
Total General Fund Expenses	55,819,382	53,382,177	60,115,945	60,423,428	63,159,710	66,234,974	68,264,177	69,315,610	69,621,768
<i>Additional Debt Payments</i>						2,042,695	764,913	(239,493)	(1,012,003)
<i>Percent Increase of Expenses</i>		<i>-4.37%</i>	<i>12.61%</i>	<i>0.51%</i>	<i>4.53%</i>	<i>4.87%</i>	<i>3.06%</i>	<i>1.54%</i>	<i>0.44%</i>
Actual Fund Balance Used	-	-	-	-					
Unassigned/Undesignated	8,359,812	10,780,194	8,204,885	13,108,573	11,156,472	10,508,573	10,508,573	10,508,573	10,508,573
Percent of Unassigned Fund Balance as Compared to Ensuing Year Appropriations				20.75%	16.84%	15.39%	15.16%	15.09%	
Total Levy	41,305,922	41,828,469	43,060,000		44,310,000	47,935,276	50,688,491	51,036,896	50,611,906
Levy Increase Percentage		<i>1.27%</i>	<i>2.94%</i>		<i>2.90%</i>	<i>8.18%</i>	<i>5.74%</i>	<i>0.69%</i>	<i>-0.83%</i>
Tax Rate	\$ 4.6331	\$ 4.7095	\$ 4.8100		\$ 4.9152	\$ 5.3174	\$ 5.6228	\$ 5.6614	\$ 5.6143
Dollar Increase in Taxes for Average Taxpayer	172.98	115.37	151.75		\$ 158.88	\$ 607.24	\$ 461.17	\$ 58.36	\$ (71.19)