



VILLAGE OF LARCHMONT, NY

FY 2023-24 Tentative Budget



Justin Datino
Budget Officer

March 20, 2023

James Cazzorla
Village Treasurer

Village of Larchmont

FY 2023/24 Tentative Budget

2023 BOARD OF TRUSTEES

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Dana Post, Deputy Mayor

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VILLAGE ADMINISTRATOR – BUDGET OFFICER

Justin Datino

James Cazzorla, Village Treasurer

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INTRODUCTION

Community Profile

HISTORY

The earliest known settlers were the Siwanoy Indians, an Algonquin tribe. They harvested the rich marshlands for clams and hunted inland for bear, deer, racoon and muskrat. In 1614, a Dutch sea captain discovered Long Island Sound after passing through Hell's Gate. He reported seeing campfires in what is now known as Larchmont Manor Park. The indigenous population was not long for the area, once the British and Dutch began buying up the land. By 1720, only a handful of Siwanoy remained in what is now Larchmont.

The next century saw a steady increase in population, as first Quaker refugees from New England and then wealthy New Yorkers established estates in the area. During the late 19th century, Larchmont was known as a summer playground for New York's elite. Many of the large Victorian "cottages" of that era survive in Larchmont Manor. The summer residents chose to incorporate as a municipality in 1891. Today, Larchmont is a one-mile-square village within the Town of Mamaroneck, served by the New Haven line of Metro-North Railroad and several major highways.

LARCHMONT TODAY

The Village of Larchmont is geographically situated a unique location within Westchester County. US Route 1 runs through the Village of Larchmont via the Boston Post Road, and the Village is bordered on its northwest by I-95, one of the busiest interstate corridors in the country. The Village is also located along the New Haven line of the Metropolitan Transportation Authority's Metro North commuter rail service, connecting Larchmont with other Long Island Sound Shore communities stretching up from New Haven, CT, through Bridgeport and Stamford, CT, other Westchester communities such as Port Chester, Rye, Harrison, Mamaroneck, New Rochelle, Pelham, and Mt. Vernon, and continuing through the Bronx and Manhattan down to Grand Central Terminal. The Village is bordered by the Long Island Sound along the east, a natural asset that is synonymous today with the name "Larchmont". The rocky shore is home to Manor Park, an historic treasure that is privately owned by the Larchmont Manor Park Society, and whose shareholders are the residents themselves who live within the neighborhood known

as Larchmont Manor. On the western side of Boston Post Road, Larchmont hosts two thriving downtown business districts that attract thousands of visitors each year from throughout the metropolitan tri-state area for its dining and shopping amenities. Larchmont has a proud history through the 19th and 20th centuries, seeing the developing of its Village Hall, Library, and Flint Park all within the same time period of the 1910s and 1920s.

DEMOGRAPHICS

The population of the Village is at 6,630, according to the 2020 United States Census. The Village's population increased 13.1% from the 2010 U.S. Census, which is a rebound from a 9.6% population decline that occurred from 2000 to 2010 (when the population declined from 6,485 to 5,864). The Village has a younger population than the average of Westchester County, with 34% of the Village population being under 18 years of age (compared to 21.4% County-wide), a testament to the attraction of new, younger families choosing the Village as their home in recent years. Meanwhile, Larchmont's elderly population (65 years and over) is 7.6%, while the County-wide figure is 17.8%.

The Village is predominantly White at 86% of the population. Larchmont residents are predominantly born in the United States (approximately 85%), and approximately 20% of residents speak a language other than English at home. Approximately 82% of Larchmont residents have a Bachelor's degree or higher, and 99% have graduated high school.

The median value of owner-occupied housing units in the Village is \$1,217,400, and the median household income (in 2021 dollars) is \$214,186. The homeownership rate is 75.3%. There are approximately 2,332 housing units in the Village, of which 2,240 are occupied.

About 60% of Larchmont's total population is in the workforce. Larchmont residents predominantly work in industries that include: Educational services, health care and social assistance (34.8%); Professional, scientific, management, and administrative and waste management services (19.4%); and Finance and insurance, real estate, and rental and leasing (17.8%).

COMMUNITY STATISTICS

Date of Incorporation	September 22, 1891	Land Area	1.1 Square Miles
Form of Government	Council / Administrator	Number of Parcels	1,921

Demographic

Population	6,630
Median Family Income	\$242,422
Median Household Income	\$214,186
Per Capita Income	\$108,689

Education

Public Schools	1
Private Schools	2
Total School Enrollment (K-12)	1,561

Police Protection

Number of Stations	1
Number of Sworn Officers	24
Residents to Officers Ratio	275:1

Fire Services

Number of Stations	1
Number of Paid Firefighters	16
Number of Volunteer Firefighters	7
Fire Insurance Rating	Class 2

Public Works

Number of Hydrants	203
Number of Streetlights	738
Number of Traffic Signals	10
Miles of Paved Village Streets	23
Miles of Sanitary Sewers	21.48
Miles of Storm Sewers	9.82
Miles of Water Mains	23.26

Recreation and Culture

Total Acres of Parkland	42.64
Number of Parks (Public)	9
Number of Playgrounds	5
Number of Sports Facilities	11

(Population demographical statistics provided by the United States Census Bureau)

FY 2023/24 Budget Calendar

As the Budget Officer, the Village Administrator sets the schedule for the budget process. The process begins typically in December, with the Village Administrator and Village Treasurer kicking off the process with Department Heads and other key staff. After developing their budgets, Department Heads submit their requests one month later, and the Village Administrator and Village Treasurer put all the “First Pass” initial budget requests together. Through a series of Village Board Budget Work Sessions in January, February, and March, the budget is refined to a point where the Village Administrator can produce a Tentative Budget, which must be submitted to the Village Clerk by March 20 according to a New York State mandated deadline. The Village Board must then hold a public hearing to consider the Tentative Budget, and decide by May 01 whether to adopt the Tentative Budget.

DATE	ACTIVITY
Mid December 2022	Mayor and Village Administrator to develop the budget strategy.
12/15/22 (Thursday, 11:00 AM) <i>(Staff Meeting)</i>	Village Administrator to distribute Budget Calendar, Operating & Capital Budget work papers, instructions for Fees/Charges, capital budget requests and Departmental budget presentation format to staff. <i>6-month YTD budget status report to be circulated.</i>
01/9/23 (Monday, 7:30 PM)	Regular Board Meeting - <i>(budget excluded)</i>
1/13/23 (Friday, Prior to 12:00 Noon)	Department Heads to submit FY 2022/23 estimates and FY 2023/24 Operating and Capital Budget requests, including Fees/Charges suggestions to the Village Administrator.
01/18 - 1/20/23 (Wednesday - Friday) <i>(Staff Meetings)</i>	Village Administrator & Treasurer conduct staff-level budget discussions and meets with Department Heads to review FY 2022/23 estimates and FY 2023/24 preliminary Operating and Capital Budget requests.
01/23/23 (Monday, 7:30PM)	Work Session – (budget excluded)

1/23-1/27/23 (Monday - Friday)	Village Administrator conducts further analysis and discussion as needed with Department Heads and Treasurer.
1/27/23 (Friday, 4:30 PM) <i>Email</i>	Village Administrator distributes preliminary budget request report, existing fees & charges schedule and preliminary capital budget and plan to Village Board, FBC and Treasurer.
02/06/23 (Monday, 5:30 PM)	Village Administrator and Treasurer to meet with Board and FBC to: <ul style="list-style-type: none"> • Present <i>first pass</i> on revenue and Operating and Capital expenditure estimates. • Discuss any revenue/expenditure gap and projected impacts. • Receive feedback and direction from the Board.
02/06/23 (Monday, 7:30 PM)	Regular Board Meeting <ul style="list-style-type: none"> • Set a public hearing for 3/13/23 for local law authorizing a property tax levy in excess of the limit established in General Municipal Law §3C.
02/15/23 (Wednesday, 5:30 PM) <i>Selected Department Heads to be present.</i>	Village Administrator and Treasurer to meet with Board and FBC to review FY 2023/24 Operating Budget, including meetings with: <ul style="list-style-type: none"> • Library Board and Director on Library Budget Request • Community Counseling Center • Selected departments – Police, Fire, DPW • Set the 2023 Summer Camp fees
02/17/23 (Friday) <i>Email</i>	Based on feedback from First Pass meeting on 2/06, and subsequent discussions with department presentations, the Village Administrator will distribute revised Budget Work Papers and Draft Capital Budget work papers to Board and FBC. This will include a separate response sheet to questions and comments brought forward by the Village Board and FBC.
02/24/23 (Friday) <i>Email</i>	Village Administrator will distribute Water Fund, Sewer Fund, and Parking Fund Budgets, and Proposed FY 2023/24 Fees and Charges Schedule. These documents will be discussed only during the work session on Monday 03/06/2023.

<p>02/27/23 (Monday, 5:30 PM) <i>Selected Department Heads to be present.</i></p>	<p>Village Administrator and Treasurer to meet with Board and FBC to:</p> <ul style="list-style-type: none"> • Present <i>second pass</i> on revenue and expenditure estimates (operating). • FY 2023/24 Capital Budget Proposals. • Discuss revenue/expenditure gap and projected impact.
<p>03/06/23 (Monday, 5:30 PM)</p>	<p>Village Administrator and Treasurer to meet with Board and FBC to:</p> <ul style="list-style-type: none"> • Review Water Fund Budget (review rate). • Review Sewer Fund Budget (review rate). • Review Parking Fund Budget. • Review schedule of FY 2023/24 Village-wide Fees/Charges (including parking permit fees and fines). • Further Operating and Capital Budget review continued from prior discussions.
<p>03/13/23 (Monday, 7:30 PM)</p>	<p>Regular Board Meeting:</p> <ul style="list-style-type: none"> • Presentation on Tentative Budget. • Conduct Public Hearing on a local law to exceed the property tax levy limit established in General Municipal Law §3C; vote on tax levy cap override, if needed. • Set a Public Hearing on the FY 2023/24 Budget for 4/17/23. • Approve FY 2023/24 Village-wide Fees/Charges
<p>03/20/23 (Monday)</p>	<p>Statutory deadline for Village Administrator to file FY 2023/24 Tentative Budget with Village Clerk.</p>
<p>04/10/23 (Monday, 5:30 PM)</p>	<p>Work Session – <i>(budget excluded unless otherwise needed)</i></p>
<p>*Village Administrator is designated as Budget Officer by Mayor; additional meetings may be scheduled with other Village committees.</p>	

FY 2023/24 BUDGET CALENDAR

December 2022

S	M	T	W	R	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023

S	M	T	W	R	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023

S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023

S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023

S	M	T	W	R	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023

S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- Public meetings are highlighted in yellow.

Tax Levy Limit Calculations

FYE 2023 Tax Levy	\$15,749,659
Tax Base Growth Factor	<u>X 1.0043</u>
Based on State Tax and Finance determination of “quantity change” such as new construction, newly taxable status of existing property or measurable improvements to taxable property within the Village of Larchmont	\$15,817,383
Plus: PILOTs receivables in FYE 2023	\$0
Allowable Levy Growth Factor	<u>X 1.0200</u>
Lesser of 1.02% or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12 month period) but not lower than 1.00%	\$16,133,730
Less PILOT receivables in 2024	\$0
Plus: Available carryover from FYE 2023	\$22,197
Plus: Expenditures from court orders or judgements arising from tort actions in excess of 5% of the tax levy (certioraris cannot be included)	\$0
Plus: Increases to the average actuarial contribution rate of pension funds in excess of 2%:	
Employees Retirement System – Excess of 2%	\$0
Police and Firefighters Retirement System – Excess of 2%	\$0
Total FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$16,155,927
Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	\$0
FYE 2024 Proposed Levy, Net of Reserve	\$16,087,293
Difference Between Tax Levy Limit and Proposed Levy	\$68,634
Do you plan to override the Tax Cap for FYE 2024?	No

Inflation and Allowable Levy Growth Factors – New York State

New York State Comptroller
THOMAS P. DiNAPOLI



Property Tax Cap

Inflation and Allowable Levy Growth Factors

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year								
Fiscal Year	Fiscal Years Beginning							
	2020		2021		2022		2023	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.07%	1.0200	1.56%	1.0156	2.30%	1.0200	7.17%	1.0200
Mar 1 - Feb 28	1.90%	1.0190	1.46%	1.0146	3.00%	1.0200	7.69%	1.0200
Apr 1 - Mar 31	1.85%	1.0185	1.43%	1.0143	3.33%	1.0200	7.92%	1.0200
Jun 1 - May 31	1.78%	1.0178	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200
Jul 1 - Jun 30	1.81%	1.0181	1.23%	1.0123	4.70%	1.0200	8.00%	1.0200
Aug 1 - Jul 31	1.89%	1.0189	1.14%	1.0114	5.21%	1.0200	7.91%	1.0200
Sep 1 - Aug 31	1.96%	1.0196	1.09%	1.0109	5.72%	1.0200	7.75%	1.0200
Oct 1 - Sep 30	1.93%	1.0193	1.18%	1.0118	6.22%	1.0200	Coming April 2023	

As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.

Fund Structures

General Fund

The largest fund for the Village government, also known as the “operating fund”. It is the hub for most staff costs and contractual operating expenses. The General Fund is primarily supported by real property tax revenues, as opposed to the other funds of the Village which are mostly self-supported.

Revenues:

Real property tax revenues, Sales Tax, Mortgage Tax, Recreation programming, Building Permits, Parking Permits, Interest Earnings, State and Federal Aid, etc.

Expenditures:

Staff salaries and benefits of most Village employees; maintenance costs for Village assets (parks, vehicles, facilities, streets and sidewalks, trees, streetlights); intergovernmental services (sanitation, cable tv services, senior center, counseling center); liability insurance, contractual services; small equipment purchases; transfers to other funds

Responsible Parties:

All Departments (except Water Division)

Water Fund

This Fund is responsible for funding Village water operations. It is supported by user fees, primarily from quarterly water consumption bills, as well as other service fees. The Water Division (part of the Department of Public Works) is focused primarily on maintaining a safe water supply to Village residents.

Revenues:

Water consumption charges, quarterly service fees

Expenditures:

Payments to New York City and Westchester Joint Water Works for water consumption; Water division salaries, water line replacements, water leak repairs, debt payments

Responsible Parties:

Administration, Public Works, Village Treasurer

Library Fund

The Larchmont Public Library has its own budget through the Village of Larchmont’s Library Fund. The Library receives most of its funding from the Village of Larchmont and Town of Mamaroneck, while making up the remaining revenues from other sources such as facility rentals, late fees, and gifts and donations. These revenues allow the Library to continue its operations that service Village residents with books and other media for free.

Revenues:	Library Charges, Late Fees, Funding allocations from Village of Larchmont and Town of Mamaroneck, Facility Rental Fees, Gifts and Donations
Expenditures:	Staff salaries, purchase of books and other materials for circulation, maintenance service contracts
Responsible Parties:	Larchmont Public Library

Parking Fund

The newest fund in the Village’s budget, this fund is responsible for supporting the metered parking operations of the Village. The Parking Fund was established in 2021, with the goal of collecting revenues from most of the metered parking in the Village (all on-street and most off-street parking lot meters) and pay for the cost of parking operations. 90% of the surplus each year is reserved for improvement projects in the business districts.

Revenues:	Parking Meter Fees
Expenditures:	Parking Meter Licensing Fees; Salaries; Debt Service; Parking Asset Equipment, Maintenance and Repairs
Responsible Parties:	Administration, Public Works

Sewer Fund

Similar to the Water Fund, this fund is responsible for supporting Village sewer operations. Nearly all of the expenses within the Sewer Fund go every year towards sanitary sewer and storm sewer improvement projects. This fund is supported by a sewer fee, which is charged along with quarterly water consumption billings.

Revenues:	Sewer Rent consumption charges
Expenditures:	Sewer lining improvements (funded through long-term debt payments), other minor operating costs
Responsible Parties:	Administration, Public Works, Village Treasurer

Capital Fund

This fund is responsible for maintaining all appropriated funding dedicated for capital projects approved by the Village Board in the annual budget. Revenues from appropriated transfers from other funds, grants, borrowing/financing, donations, and other sources are kept within this fund.

Revenues:	Transfers from Other Funds, Grants, Borrowing/Financing, Donations, Intergovernmental Revenues, Sanitary Sewer Rent
Expenditures:	Fleet Replacement; Facility Improvements; New Hardware/Software Projects; Land Use / Zoning Plan Development; Equipment; Infrastructure Replacements and Improvements (Roads, Curbs, Sidewalks, Sanitary Sewer, Storm Sewer, Drinking Water); Flood Mitigation; Parking and Traffic Improvements
Responsible Parties:	Administration, Public Works, Police Department, Fire Department, Recreation, Village Treasurer

Village of Larchmont Fund and Function Relationship Matrix

	General Fund	Water Fund	Sewer Fund	Library Fund	Parking Fund	Capital Fund
Administration	Primary operations and Management	Oversight			Primary operations and Management	Oversight and Approval of Project Executions
Building Dept	Primary operations					
Clerk	Primary operations					
Fire Dept	Primary operations					Fleet project management
Justice Court	Primary operations					
Library	Primary operations					
Police Dept	Primary operations					Fleet project management
Public Works	Primary operations	Water Division within Public Works Dept			Assists with installation and maintenance of parking assets	Infrastructure, facility, fleet project management
Recreation	Primary operations					Facility project management (assisted through DPW)
Treasurer	Primary operations	Manages revenues				Project financing
Assessor	Primary operations					
Attorney	Primary operations					

Summary of Funds

ADOPTED BUDGET SUMMARY OF BUDGET BY FUNDS 2023-24

<u>FUND</u>	<u>APPROPRIATIONS</u>	<u>ESTIMATED REVENUES</u>	<u>UNEXPENDED BALANCE</u>	<u>ALLOWANCE FOR UNCOLLECTED TAXES</u>	<u>TAX LEVY</u>
GENERAL FUND	20,858,975	4,771,682	-	-	16,087,293
WATER FUND	2,894,680	2,894,680	-	-	-
LIBRARY FUND	2,438,190	2,408,190	30,000.00	-	-
PARKING FUND	376,125	376,125	-	-	-
SEWER FUND	258,600	252,947	5,653.00	-	-
TOTAL	26,826,570	10,703,624	35,653.00	-	16,087,293
		Total Tax Levy FY 2023-24			16,087,293
		Total Deferred Taxes Received			0.00
		Net Tax Levy FY 2022-23			16,087,293
		ASSESSED VALUATION (FY 2022-23 FINAL ASSESSMENT)			3,272,249,571
		Tax Rate Per \$1,000 of Assessed Valuation - FY 2023-24			4.9188
		Tax Rate Per \$1,000 of Assessed Valuation - FY 2022-23			5.29538
		Increase/ (Decrease) in Tax Rate 2022-23 vs FY 2023-24			-0.37658
		Percentage Incr./ (Decr.) in Tax Rate 2022-23 vs FY 2023-24			-7.11%
		ASSESSED VALUATION - FY 2022-23			2,974,171,587
		Increase/ (Decrease) in Assessed Valuation 2022-23 vs FY 2023-24			298,077,984
		Percentage Incr./ (Decr.) in Assessed Valuation 2022-23 vs FY 2023-24			10.02%
		Total Tax Levy - FY 2023-24			16,087,293
		Total Tax Levy - FY 2022-23			15,771,856
		Increase/ (Decrease) in Tax Levy 2022-23 vs FY 2023-24			315,437
		Percentage Incr./ (Decr.) in Tax Levy 2022-23 vs FY 2023-24			2.00%

Tax Rate Historical Information – Five Year History

<u>FISCAL YEAR</u>	<u>ASSESSMENT</u>	<u>NET INCR./ (DECR.)</u>	<u>PERCENTAGE (%)</u>
	<u>ROLL</u>	<u>PRIOR YEAR</u>	
23-24 (T)	\$ 3,272,249,571	298,077,984.00	10.02%
22-23 (A)	\$ 2,974,171,587	129,764,155.00	4.56%
21-22 (A)	\$ 2,844,407,432	8,701,211.00	0.31%
20-21 (A)	\$ 2,835,706,221	(22,998,303.00)	-0.80%
19-20 (A)	\$ 2,858,704,524		

<u>FISCAL YEAR</u>	<u>TAX LEVY</u>	<u>NET INCR./ (DECR.)</u>	<u>PERCENTAGE (%)</u>
		<u>PRIOR YEAR</u>	
23-24 (T)	\$ 16,087,293	315,437.12	2.00%
22-23 (A)	\$ 15,771,856	477,219.00	3.12%
21-22 (A)	\$ 15,294,637	344,598.00	2.30%
20-21 (A)	\$ 14,950,039	148,020.00	1.00%
19-20 (A)	\$ 14,802,019		

<u>FISCAL YEAR</u>	<u>TAX RATE</u>	<u>NET INCR./ (DECR.)</u>	<u>PERCENTAGE (%)</u>
		<u>PRIOR YEAR</u>	
23-24 (T)	4.9188	-0.37658	-7.11%
22-23 (A)	5.29538	-0.08172	-1.52%
21-22 (A)	5.3771	0.0971	1.84%
20-21 (A)	5.28	0.09	1.73%
19-20 (A)	5.19		

Appropriation of Fund Balance History

<u>FISCAL YEAR</u>	<u>FUND BALANCE</u>		<u>INCREASE/ (DECREASE) PERCENTAGE (%)</u>
2023-24 (T)	\$	0	0.00%
2022-23 (A)	\$	0	0.00%
2021-22 (A)	\$	0	0.00%
2020-21 (A)	\$	0	0.00%
2019-20 (A)	\$	0	-100.00%
2018-19 (A)	\$	180,000	-28.00%
2017-18 (A)	\$	250,000	0.00%
2016-17 (A)	\$	250,000	0.00%



GENERAL FUND

Revenue Definitions and Forecast Methodology

Forecasting revenues is a critical process in the development of the annual budget. Revenues other than property taxes account for 23% of the Village’s General Fund revenues. The purpose of providing the methods for forecasting revenues is to validate the forecast over time and to utilize the information in making future forecasts. The following assumptions and methods were used to formulate the revenues in the FY 2023-24 Tentative Budget.

Revenue Source	Definition	Forecast Methodology
Real Property Taxes	The assessed value of each parcel less exemptions is the tax levy.	Property taxes are calculated by multiplying the taxable value (tax roll) of all properties in the Village by the rate of taxation or rate per \$1,000 of assessed valuation.
Sales Tax	A consumption tax on the sale of goods and services within the Village at the point of sale. The Village receives a small portion of sales tax revenues from New York State and Westchester County, based on their sales tax rates.	Historical trend analysis adjusted for rate changes, combined with anticipated recession in 2023 will trigger lower sales.
Departmental Fees	Income generated by the options for services rendered in the Village Clerk’s Office, Fire and Police Departments.	Revenue levels remain the same as budgeted, with a \$1,000 increase due to a fee modification in the Police Department for fingerprinting.
Transportation	Parking revenues from parking permits for commuters, residents, and merchants; and metered parking revenues from the two commuter parking lots by the Larchmont Train Station.	Permit revenue remains unchanged due to the Village achieving peak permit demand and keeping prices the same. Commuter meter revenues have an approximate 60% increase due to the return of many commuters following the decline of the COVID-19 Pandemic.
Culture & Recreation	Village event admissions and donations, field permits, tennis and paddle tennis revenues, and day camp registration.	Most revenues are anticipated to remain unchanged. Small increases in certain revenues due to fee modifications.
Home and Community	Application fees for Planning Board, Zoning Board of Appeals, Architectural Review Board, and Planning Consultant Meeting Fees.	Revenue lines have been adjusted to reflect historical trends more accurately. Revenues from these lines typically mirror building permit revenues (under the Licenses and Permits section).

Intergovernmental Revenues	Reimbursement of Special Duty Police overtime from private contractors and utilities, cable television franchise fees, and reimbursement from New York State and Westchester County for snow removal operations on State and County roads.	This section of revenues is getting significant increases for FY 2023/24. The Special Duty Police overtime line has been restructured and budgeted based on the recommendation of Larchmont new Police Chief, and the Village anticipates receiving franchise fees directly from the cable companies in 2023.
Use of Monies	Primarily, interest earnings and rental of real property. Rental revenues are primarily earned from lease agreements for wireless telecommunication equipment.	Higher investment revenues will be earned with the Village joining NYCLASS Local Government Investing Pool.
Licenses and Permits	Building and alteration permits, street opening permits, business licenses, etc.	Historical trend analysis for home improvement projects (mostly through new home sales, increases in assessed values, and construction costs)
Fines and Forfeitures	Fines collected by the Village Justice Court.	Increased with recent historical trend analysis.
Sale of Property	Sale of scrap, excess materials, and surplus; and insurance recoveries.	No planned changes.
Miscellaneous	Revenues received from prior years (recorded into the current year), gifts and donations, and other miscellaneous revenues.	No planned changes.
Interfund Revenue	Revenues received based on specific projects or programs that call for revenue-sharing, typically if the General Fund incurs costs on behalf of another fund.	No planned changes.
State Aid	Funding from State programs, such as Aid and Incentives for Municipalities (AIM), Mortgage Tax revenues, and other state aid for certain programs. New York State imposes a tax on the privilege of recording a mortgage on real property located within the state, a portion of which is provided to local governments.	AIM Funding was restored by New York State in FY 2021/22. The amount typically does not change annually. Mortgage Tax revenue estimates are based on historical trend analysis for housing sales.
Federal Aid	Funding from federal programs, such as FEMA emergency disaster assistance, public safety grants for Police and Fire services, and federal aid to localities (such as ARPA funding in FY 2021/22 and 2022/23).	There are no funding opportunities secured at this time from the federal government.

Revenues

General Fund Revenue Divisions	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 9- Mth Act	FY 2023-24 Tentative
Real Property Taxes	\$14,956,380	\$15,462,889	\$15,828,739	\$15,829,329	\$16,146,176
Non-Property Taxes	\$1,501,424	\$1,640,299	\$1,255,000	\$551,395	\$1,380,000
Departmental Income	\$39,766	\$26,679	\$37,500	\$11,450	\$38,500
Transportation	\$408,791	\$701,056	\$746,500	\$757,514	\$827,500
Culture & Recreation	\$448,150	\$344,799	\$473,000	\$303,610	\$508,000
Home and Community	\$83,755	\$85,960	\$36,500	\$71,840	\$60,000
Intergovernmental	\$75,296	\$91,053	\$60,700	\$126,778	\$218,350
Use of Monies	\$149,581	\$148,093	\$122,000	\$156,739	\$220,000
Licenses and Permits	\$679,796	\$890,109	\$586,000	\$546,776	\$611,000
Fines and Forfeitures	\$122,179	\$277,938	\$230,500	\$430,796	\$300,500
Sale of Property	\$130,675	\$31,989	\$36,000	\$30,236	\$36,000
Miscellaneous	\$22,359	\$104,334	\$20,000	\$371,812	\$20,000
Interfund Revenue	\$120,000	\$120,000	\$320,000	\$0	\$120,000
State Aid	\$455,321	\$561,598	\$376,690	\$80,747	\$372,949
Federal Aid	\$10,068	\$116,756	\$312,153	\$293,144	\$0
Obligations	\$0	\$2,268,826	\$0	\$0	\$0
Total General Fund Revenues	\$19,203,542	\$22,872,378	\$20,441,282	\$19,562,166	\$20,858,975

Major General Fund Revenue Categories	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 9-Mth Act	FY 2023-24 Tentative
Real Property Revenues	\$14,956,380	\$15,462,889	\$15,828,739	\$15,749,366	\$16,146,176
Sales Tax	\$1,394,260	\$1,522,183	\$1,130,000	\$510,691	\$1,265,000
Parking Revenue (Permits and Train Lots)	\$488,963	\$701,056	\$734,000	\$716,384	\$815,000
Building Department & Land Use	\$678,323	\$838,976	\$542,500	\$569,486	\$606,000
Recreation Programming	\$448,150	\$344,799	\$473,000	\$305,990	\$508,000
Mortgage Tax	\$370,273	\$458,615	\$298,741	\$0	\$295,000
Fines & Forfeited Bail	\$121,829	\$277,938	\$230,500	\$430,796	\$300,500
ARPA Funds	\$0	\$116,756	\$312,000	\$0	\$0
Franchise Fees	\$34,700	\$26,025	\$17,350	\$0	\$100,000
Other Revenues	\$927,778	\$3,123,141	\$875,802	\$1,284,358	\$823,299
Total General Fund Revenues	\$19,420,656	\$22,872,378	\$20,441,282	\$19,567,071	\$20,858,975

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
0000	BALANCE SHEET					
A1-0000-1001-000-00	Real Property Taxes	14,891,247	15,375,877	15,771,856	15,749,366	16,087,293
A1-0000-1030-000-00	Special Taxes	37,174	48,547	33,883	44,167	33,883
A1-0000-1090-000-00	Penalties/Interest-Tax	27,959	38,465	23,000	35,795	25,000
	<i>REAL PROPERTY</i>	<i>14,956,380</i>	<i>15,462,889</i>	<i>15,828,739</i>	<i>15,829,329</i>	<i>16,146,176</i>
A1-0000-1130-000-00	Utilities Gross Recpt T	107,164	118,116	125,000	40,704	115,000
A1-0000-1162-000-00	Sales Tax	1,394,260	1,522,183	1,130,000	510,691	1,265,000
	<i>NON PROPERTY</i>	<i>1,501,424</i>	<i>1,640,299</i>	<i>1,255,000</i>	<i>551,395</i>	<i>1,380,000</i>
A1-0000-1235-000-00	Tax Advertising Charges	-	9	-	-	-
A1-0000-1255-000-00	Clerk Fees	2,736	1,270	1,000	270	1,000
A1-0000-1289-000-00	Search Fee	125	3,185	2,500	1,600	2,500
A1-0000-1510-000-00	Traffic Detail	-	-	1,000	-	1,000
A1-0000-1520-000-00	Police Fees	1,700	1,815	1,000	4,405	2,000
A1-0000-1525-000-00	Fire Dept	16,655	1,000	7,000	-	7,000
A1-0000-1540-000-00	Fire Inspection Fees	18,550	19,400	25,000	5,175	25,000
	<i>DEPARTMENTAL INCOME</i>	<i>39,766</i>	<i>26,679</i>	<i>37,500</i>	<i>11,450</i>	<i>38,500</i>
A1-0000-1710-000-00	Public Works Service	(80,172)	-	12,500	41,130	12,500
A1-0000-1720-000-00	Parking Lots & Permits	467,325	615,249	600,000	605,565	600,000
A1-0000-1740-000-00	Parking Meter Fees	3,260	28,128	24,000	14,694	40,000
A1-0000-1741-000-00	Parking Meter Fees/Othe	18,378	57,680	110,000	96,125	175,000
	<i>TRANSPORT</i>	<i>408,791</i>	<i>701,056</i>	<i>746,500</i>	<i>757,514</i>	<i>827,500</i>

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
A1-0000-2001-000-00	Park & Recreation Charg	-	-	-	-	-
A1-0000-2002-000-00	Sprint to Flint	-	-	20,000	21,358	20,000
A1-0000-2003-000-00	Tennis Fees & Permits	(1,350)	32,998	20,000	6,690	20,000
A1-0000-2004-000-00	Paddle Tennis Fees/Perm	12,309	14,185	15,000	793	15,000
A1-0000-2005-000-00	Tennis Lessons/Clinic	12,666	1,360	5,000	-	3,000
A1-0000-2006-000-00	Paddle Tennis Lesson/Cl	7,605	3,260	6,000	-	3,000
A1-0000-2010-000-00	Field Permits	242,447	270,813	200,000	109,301	225,000
A1-0000-2011-000-00	Music in the Park	-	-	-	4,000	5,000
A1-0000-2012-000-00	Memorial Day	-	-	-	-	4,000
A1-0000-2013-000-00	Larchmont Day	-	-	-	8,330	8,000
A1-0000-2014-000-00	Art Festival	-	-	-	1,724	1,500
A1-0000-2015-000-00	Parades & Events Offset	-	9,099	6,000	1,730	500
A1-0000-2091-000-00	Day Camp Registrations	174,068	10,495	200,000	149,914	200,000
A1-0000-2092-000-00	Day Camp T-Shirts	405	2,590	1,000	2,150	3,000
	<i>CULT & REC</i>	<i>448,150</i>	<i>344,799</i>	<i>473,000</i>	<i>305,990</i>	<i>508,000</i>
A1-0000-2110-000-00	Zoning Fees	8,500	17,040	7,000	17,040	22,500
A1-0000-2115-000-00	Planning Fees	75,255	68,920	26,500	57,325	25,000
A1-0000-2115-100-00	Planning Consultant Fee	-	-	-	-	12,500
A1-0000-2165-000-00	E.T.P.A.	-	-	3,000	-	-
	<i>HOME AND COMM</i>	<i>83,755</i>	<i>85,960</i>	<i>36,500</i>	<i>74,365</i>	<i>60,000</i>
A1-0000-2260-000-00	Special Duty OT Recovery	31,815	53,535	25,000	126,465	100,000
A1-0000-2300-000-00	Snow Removal-Other Gov'	8,781	11,493	14,350	313	14,350
A1-0000-2385-000-00	Town Share Memorial Day	-	-	4,000	-	4,000
A1-0000-2395-000-00	Franchise Fees	34,700	26,025	17,350	-	100,000
	<i>INTER GOVT.</i>	<i>75,296</i>	<i>91,053</i>	<i>60,700</i>	<i>126,778</i>	<i>218,350</i>
A1-0000-2401-000-00	Interest Earnings	717	1,022	2,000	15,295	100,000
A1-0000-2410-000-00	Real Property Rental	148,864	147,072	120,000	141,443	120,000
A1-0000-2450-000-00	Commissions	-	-	-	-	-
	<i>USE OF MONIES</i>	<i>149,581</i>	<i>148,093</i>	<i>122,000</i>	<i>156,739</i>	<i>220,000</i>

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
A1-0000-2501-000-00	Occupational Licenses	49,713	85,878	45,000	10,220	30,000
A1-0000-2545-000-00	Licenses - Other	-	-	-	-	-
A1-0000-2590-000-00	Permits - Other	581,668	753,016	500,000	495,121	540,000
A1-0000-2591-000-00	Alarm Permits	35,515	32,915	35,000	31,136	35,000
A1-0000-2592-000-00	Architectural Review Fe	12,900	18,300	6,000	10,300	6,000
	<i>LICENSES AND PERMITS</i>	<i>679,796</i>	<i>890,109</i>	<i>586,000</i>	<i>546,776</i>	<i>611,000</i>
A1-0000-2610-000-00	Fines & Forfeited Bail	121,829	286,019	230,000	430,796	300,000
A1-0000-2612-000-00	Fines/Handicap	350	-	500	-	500
A1-0000-2626-000-00	Forfeit of Crime Proceeds Restr	-	(8,081)	-	-	-
	<i>FINES AND FORFITURES</i>	<i>122,179</i>	<i>277,938</i>	<i>230,500</i>	<i>430,796</i>	<i>300,500</i>
A1-0000-2650-000-00	Sale of Scrap/Excess Ma	-	692	1,000	-	1,000
A1-0000-2655-000-00	Minor Sales	25,380	6,460	10,000	23,855	10,000
A1-0000-2680-000-00	Insurance Recoveries		24,836	25,000	6,381	25,000
		105,295				
	<i>SALE OF PROPERTY</i>	<i>130,675</i>	<i>31,989</i>	<i>36,000</i>	<i>30,236</i>	<i>36,000</i>
A1-0000-2701-000-00	Refund of Appro-Prior Y	-	16,856	10,000	370,919	10,000
A1-0000-2705-000-00	Gifts & Donations	-	-	-	195	-
A1-0000-2770-000-00	Miscellaneous	22,359	87,478	10,000	1,254	10,000
A1-0000-2771-000-00	Other Miscellaneous	-	-	-	-	-
A1-0000-2777-000-00	Environmental Com	-	-	-	(556)	-
	<i>MISC</i>	<i>22,359</i>	<i>104,334</i>	<i>20,000</i>	<i>371,812</i>	<i>20,000</i>
A1-0000-2801-000-00	Transfer From Library F	-	-	-	-	-
A1-0000-2802-000-00	Transfer From Debt Svc	-	-	200,000	-	-
A1-0000-2803-000-00	Transfer From Water Fun	120,000	120,000	120,000	-	120,000
	<i>INTERFUND REVENUE</i>	<i>120,000</i>	<i>120,000</i>	<i>320,000</i>	<i>-</i>	<i>120,000</i>

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
A1-0000-2750-000-00	AIM Related Payments	72,949	72,949	72,949	72,949	72,949
A1-0000-3001-000-00	Per Capita	-	-	-	-	-
A1-0000-3005-000-00	Mortgage Tax	370,273	458,615	298,741	-	295,000
A1-0000-3289-000-00	Other State Aid	12,099	15,000	2,500	-	2,500
A1-0000-3389-000-00	Public Safety - Police	-	4,941	2,500	2,541	2,500
A1-0000-3390-000-00	Public Safety - Fire	-	10,093	-	5,257	-
	<i>STATE AID</i>	<i>455,321</i>	<i>561,598</i>	<i>376,690</i>	<i>80,747</i>	<i>372,949</i>
A1-0000-4960-000-00	Emerg Disaster Asst Fem	10,068	-	-	293,144	-
A1-0000-4990-000-00	Fed Aid Sewer Cap Proj	-	116,756	312,153	-	-
	<i>FEDERAL AID</i>	<i>10,068</i>	<i>116,756</i>	<i>312,153</i>	<i>293,144</i>	<i>-</i>
A1-0000-2710-000-00	Premium/Accrued Int. Obligation	-	8,826	-	-	-
A1-0000-5791-000-00	Proceeds from Refunding Bond	-	2,260,000	-	-	-
	<i>OBLIGATIONS</i>	<i>-</i>	<i>2,268,826</i>	<i>-</i>	<i>-</i>	<i>-</i>
0000	BALANCE SHEET	19,203,542	22,872,378	20,441,282	19,567,071	20,858,975
	Revenue	19,203,542	22,872,378	20,441,282	19,567,071	20,858,975

Expenditures

General Fund Expenditure Divisions	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 9-Mth Act	FY 2023-24 Tentative
1010 Board of Trustees	\$2,625	\$10,212	\$5,700	\$4,826	\$5,700
1110 Village Justice	\$235,072	\$269,345	\$231,768	\$157,029	\$235,440
1221 Administration	\$108,217	\$118,041	\$126,500	\$124,914	\$134,080
1325 Treasurer	\$191,730	\$183,142	\$196,010	\$160,652	\$204,900
1340 Budget	\$16,888	\$17,369	\$750	\$7,188	\$975
1345 Purchasing	\$1,922	\$1,108	\$2,350	\$0	\$0
1355 Assessor	\$31,417	\$31,033	\$68,299	\$34,760	\$63,256
1380 Department	\$0	\$42,162	\$0	\$0	\$0
1410 Clerk	\$92,714	\$86,378	\$107,853	\$67,835	\$116,389
1420 Law	\$117,099	\$239,763	\$119,000	\$97,882	\$119,000
1430 Personnel	\$126,084	\$134,865	\$142,005	\$79,527	\$143,270
1440 Engineer	\$53,023	\$22,546	\$63,500	\$18,570	\$43,500
1450 Elections	\$1,841	\$0	\$0	\$0	\$0
1620 Village Hall	\$172,660	\$245,767	\$205,391	\$202,890	\$215,191
1621 Village Center	\$1,378	\$1,111	\$1,200	\$0	\$1,200
1640 Central Garage	\$299,709	\$364,936	\$349,561	\$273,989	\$363,561
1650 Central Communications	\$49,764	\$47,984	\$45,150	\$41,985	\$50,650
1670 Central Printing	\$19,318	\$23,210	\$35,500	\$15,855	\$35,500

1680 Central Data Processing	\$98,026	\$117,116	\$129,000	\$140,966	\$127,000
1900 Special Items	\$469,868	\$299,755	\$698,810	\$370,731	\$696,460
3120 Police	\$4,673,527	\$5,415,717	\$4,779,288	\$3,274,356	\$5,147,615
3310 Traffic Co	\$15,561	\$22,079	\$24,500	\$13,514	\$24,500
3410 Fire Department	\$3,029,065	\$3,177,548	\$3,023,453	\$2,122,556	\$2,981,284
3510 Control Dogs	\$14,346	\$12,784	\$15,600	\$14,924	\$15,200
3620 Safety Inspection	\$235,834	\$297,092	\$284,496	\$315,214	\$339,247
4210 Community Counseling Center	\$53,000	\$53,000	\$53,000	\$78,135	\$145,000
5010 Street Administration	\$129,460	\$131,604	\$140,214	\$109,710	\$141,473
5110 Street Maintenance	\$392,981	\$417,137	\$508,737	\$344,737	\$522,129
5142 Snow Removal	\$96,033	\$68,200	\$93,500	\$17,990	\$93,000
5182 Street Lighting	\$222,462	\$204,354	\$178,365	\$142,083	\$188,365
5410 Sidewalk M	\$6,000	\$0	\$0	\$0	\$0
5650 Off Street Parking	\$76,375	\$52,668	\$60,500	\$41,218	\$69,200
7110 Parks	\$335,562	\$354,867	\$426,436	\$341,248	\$422,458
7140 Playground	\$122,193	\$130,650	\$127,266	\$85,098	\$119,029
7270 Band Concerts	\$1,000	\$7,103	\$7,000	\$5,395	\$7,000
7310 Youth Programs	\$192	\$79,165	\$97,900	\$107,503	\$111,960
7550 Celebrations	\$819	\$18,679	\$14,000	\$15,969	\$11,500
7989 Other Culture and Rec	\$2,500	\$0	\$2,500	\$0	\$2,500
8010 Zoning	\$1,907	\$2,315	\$3,900	\$1,258	\$3,000
8020 Planning	\$22,365	\$30,828	\$14,750	\$32,364	\$15,200

8050 Board of Architectural Review	\$608	\$478	\$2,450	\$336	\$2,250
8120 Sanitary Sewer	\$8,444	\$2,133	\$0	\$3,490	\$0
8140 Storm Sewer	\$3,906	\$3,636	\$9,600	\$11,918	\$9,750
8160 Refuse And Sanitation	\$1,439,067	\$1,473,144	\$1,574,317	\$1,585,541	\$1,636,469
8170 Street Cleaning	\$88,120	\$84,970	\$91,288	\$69,905	\$91,288
8510 Community	\$90,073	\$55,463	\$55,500	\$40,965	\$58,500
8560 Shade Tree	\$24,707	\$41,251	\$34,700	\$9,685	\$38,200
8760 Department (COVID-19 Account)	\$4,960	\$0	\$0	\$0	\$0
8989 Community	\$0	\$3,840	\$3,840	\$3,840	\$3,840
9000 Employee Benefits	\$2,958,579	\$3,327,943	\$3,573,866	\$2,649,158	\$3,907,521
9710 Serial B	\$581,330	\$556,844	\$564,698	\$0	\$563,131
9730 Bond Anticipation Notes	\$50,000	\$60,000	\$295,000	\$0	\$39,000
9740 Capital Notes	\$1,942	\$16,661	\$7,000	\$0	\$1,560
9900 Interfund	\$1,394,388	\$1,747,000	\$1,845,271	\$1,847,271	\$1,641,617
9991 Department	\$0	\$2,217,838	\$0	\$0	\$0
Total General Fund Expenditures	\$18,166,660	\$22,322,834	\$20,441,282	\$15,084,978	\$20,908,858

Major General Fund Expenditure Components	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Adopted	FY 2022-23 9-Mth Act	FY 2023-24 Tentative
Salaries	\$7,393,518	\$7,661,768	\$7,620,727	\$6,156,386	\$7,960,995
Health Insurance	\$1,799,152	\$1,985,572	\$2,220,000	\$1,772,697	\$2,500,000
Pension	\$1,651,186	\$1,809,007	\$1,950,593	\$0	\$1,888,000
Other Employee Benefits	\$846,129	\$1,026,537	\$1,064,401	\$876,461	\$1,089,521
Disposal Operation (Contribution for Larchmont-Mamaroneck Sanitation Commission)	\$1,372,399	\$1,441,313	\$1,525,317	\$1,525,676	\$1,584,969
Transfer to Library Fund	\$960,855	\$951,246	\$970,271	\$970,271	\$991,617
Overtime	\$757,963	\$1,374,181	\$717,950	\$942,248	\$855,450
Debt Service	\$633,272	\$633,505	\$866,698	\$0	\$603,691
Transfer to Capital	\$431,533	\$793,754	\$875,000	\$875,000	\$563,000
LMC Agreement	\$0	\$0	\$0	\$25,135	\$83,500
Other Expenses	\$2,320,654	\$4,645,951	\$2,630,325	\$1,941,104	\$2,788,115
Total General Fund Expenditures	\$18,166,660	\$22,322,834	\$20,441,282	\$15,084,978	\$20,908,858

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1010	BOARD OF TRUSTEE					
A1-1010-4009-000-00	Office Supplies	-	999.00	-	513.77	-
A1-1010-4010-000-00	Operating Supplies	1,600.00	1,970.78	2,000.00	3,437.85	2,500.00
A1-1010-4017-000-00	Seminars/Conferences/Du	1,025.00	7,242.50	3,200.00	875.00	3,200.00
A1-1010-4018-000-00	Miscellaneous	-	-	-	(0.23)	-
A1-1010-4030-000-00	Printg/Stationery	-	-	500.00	-	-
	<i>CONTR. EXPENSE</i>	<i>2,625.00</i>	<i>10,212.28</i>	<i>5,700.00</i>	<i>4,826.39</i>	<i>5,700.00</i>
1010	BOARD OF TRUSTEE	2,625.00	10,212.28	5,700.00	4,826.39	5,700.00
1110	VILLAGE JUSTICE					
A1-1110-1010-000-00	Salaries	204,620.51	241,556.12	208,568.00	140,989.98	210,440.00
A1-1110-1012-000-00	Emergency Compensation	19,311.55	10,802.62	5,000.00	-	-
	<i>PERSONNEL SERVICES</i>	<i>223,932.06</i>	<i>252,358.74</i>	<i>213,568.00</i>	<i>140,989.98</i>	<i>210,440.00</i>
A1-1110-4009-000-00	Office Supplies	298.24	1,172.54	200.00	957.91	1,000.00
A1-1110-4017-000-00	Seminars/Conferences/Du	550.00	832.55	1,000.00	470.00	1,000.00
A1-1110-4018-000-00	Miscellaneous	-	-	-	60.00	-
A1-1110-4030-000-00	Printg/Stationery	21.23	2,301.40	2,000.00	158.24	2,000.00
A1-1110-4040-000-00	Law Books	-	-	-	238.24	-
A1-1110-4102-000-00	Court Steno	8,060.00	8,740.00	10,000.00	7,950.00	13,000.00
A1-1110-4103-000-00	Court Interpreter	2,210.00	3,940.00	5,000.00	6,205.00	8,000.00
	<i>CONTR. EXPENSE</i>	<i>11,139.47</i>	<i>16,986.49</i>	<i>18,200.00</i>	<i>16,039.39</i>	<i>25,000.00</i>
1110	VILLAGE JUSTICE	235,071.53	269,345.23	231,768.00	157,029.37	235,440.00
1221	ADMINISTRATION					
A1-1221-1010-000-00	Salaries	104,108.75	114,081.27	121,000.00	119,557.89	125,580.00
	<i>PERSONNEL SERVICES</i>	<i>104,108.75</i>	<i>114,081.27</i>	<i>121,000.00</i>	<i>119,557.89</i>	<i>125,580.00</i>
A1-1221-4017-000-00	Seminars/Conferences/Du	3,443.00	3,927.50	5,000.00	5,284.21	8,000.00
A1-1221-4018-000-00	Miscellaneous	665.05	32.08	-	-	-
A1-1221-4030-000-00	Printg/Stationery	-	-	500.00	72.00	500.00
	<i>CONTR. EXPENSE</i>	<i>4,108.05</i>	<i>3,959.58</i>	<i>5,500.00</i>	<i>5,356.21</i>	<i>8,500.00</i>
1221	ADMINISTRATION	108,216.80	118,040.85	126,500.00	124,914.10	134,080.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1325	TREASURER					
A1-1325-1010-000-00	Salaries	129,123.55	121,658.04	141,960.00	105,045.52	144,250.00
A1-1325-1012-000-00	Emergency Compensation	3,937.50	-	300.00	-	300.00
	<i>PERSONNEL SERVICES</i>	<i>133,061.05</i>	<i>121,658.04</i>	<i>142,260.00</i>	<i>105,045.52</i>	<i>144,550.00</i>
A1-1325-4009-000-00	Office Supplies	1,036.52	1,076.46	750.00	1,202.20	500.00
A1-1325-4017-000-00	Seminars/Conferences/Du	1,356.83	4,274.32	3,000.00	-	3,000.00
A1-1325-4018-000-00	Miscellaneous	-	689.70	1,000.00	410.80	1,000.00
A1-1325-4021-000-00	Public Notices	-	1,324.00	-	-	850.00
A1-1325-4022-000-00	Bond & Note Expense	19,585.00	-	5,500.00	6,495.00	10,000.00
A1-1325-4030-000-00	Printg/Stationery	-	1,241.47	1,500.00	1,776.55	3,000.00
A1-1325-4107-000-00	Independent Audit	36,690.50	52,878.00	42,000.00	45,721.73	42,000.00
	<i>CONTR. EXPENSE</i>	<i>58,668.85</i>	<i>61,483.95</i>	<i>53,750.00</i>	<i>55,606.28</i>	<i>60,350.00</i>
1325	TREASURER	191,729.90	183,141.99	196,010.00	160,651.80	204,900.00
1340	BUDGET					
A1-1340-1010-000-00	Salaries	16,312.62	16,638.75	-	6,212.61	-
A1-1340-1012-000-00	Emergency Compensation	-	-	-	-	-
	<i>PERSONNEL SERVICES</i>	<i>16,312.62</i>	<i>16,638.75</i>	<i>-</i>	<i>6,212.61</i>	<i>-</i>
A1-1340-4030-000-00	Printg/Stationery	575.00	730.00	750.00	975.00	975.00
	<i>CONTR. EXPENSE</i>	<i>575.00</i>	<i>730.00</i>	<i>750.00</i>	<i>975.00</i>	<i>975.00</i>
1340	BUDGET	16,887.62	17,368.75	750.00	7,187.61	975.00
1345	PURCHASING					
A1-1345-4021-000-00	Public Notices	872.00	-	850.00	-	-
A1-1345-4030-000-00	Printg/Stationery	1,049.90	1,107.79	1,500.00	-	-
	<i>CONTR. EXPENSE</i>	<i>1,921.90</i>	<i>1,107.79</i>	<i>2,350.00</i>	<i>-</i>	<i>-</i>
1345	PURCHASING	1,921.90	1,107.79	2,350.00	-	-

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1355	ASSESSOR					
A1-1355-1010-000-00	Salaries	23,979.93	27,830.47	59,299.00	31,329.54	56,556.00
A1-1355-1012-000-00	Emergency Compensation	2,437.50	-	5,000.00	207.69	2,500.00
	<i>PERSONNEL SERVICES</i>	<i>26,417.43</i>	<i>27,830.47</i>	<i>64,299.00</i>	<i>31,537.23</i>	<i>59,056.00</i>
A1-1355-4002-000-00	Service Contracts	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
A1-1355-4010-000-00	Operating Supplies	500.00	-	500.00	-	500.00
A1-1355-4018-000-00	Miscellaneous	-	200.00	-	200.00	200.00
A1-1355-4021-000-00	Public Notices	-	-	1,000.00	-	1,000.00
A1-1355-4026-000-00	Part-Time Clerk	-	251.25	-	-	-
A1-1355-4108-000-00	Appraisals	3,500.00	400.00	1,500.00	200.00	1,500.00
A1-1355-4110-000-00	Assessment Rolls	-	1,350.92	-	1,823.00	-
	<i>CONTR. EXPENSE</i>	<i>5,000.00</i>	<i>3,202.17</i>	<i>4,000.00</i>	<i>3,223.00</i>	<i>4,200.00</i>
1355	ASSESSOR	31,417.43	31,032.64	68,299.00	34,760.23	63,256.00
1380	DEPARTMENT					
A1-1380-4000-000-00	Bond Issuance Costs	-	42,162.00	-	-	-
	<i>STATUTORY BONDS</i>	<i>-</i>	<i>42,162.00</i>	<i>-</i>	<i>-</i>	<i>-</i>
1380	DEPARTMENT	-	42,162.00	-	-	-

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1410	CLERK					
A1-1410-1010-000-00	Salaries	78,817.80	79,780.10	102,603.00	65,353.06	104,439.00
A1-1410-1012-000-00	Emergency Compensation	-	-	-	-	-
	<i>PERSONNEL SERVICES</i>	<i>78,817.80</i>	<i>79,780.10</i>	<i>102,603.00</i>	<i>65,353.06</i>	<i>104,439.00</i>
A1-1410-4009-000-00	Office Supplies	418.68	-	500.00	1,025.03	500.00
A1-1410-4017-000-00	Seminars/Conferences/Du	-	-	1,000.00	60.00	1,000.00
A1-1410-4018-000-00	Miscellaneous	2,340.37	-	-	46.58	-
A1-1410-4020-000-00	Temporary Services	-	-	-	-	-
A1-1410-4021-000-00	Public Notices	4,457.00	506.00	1,250.00	1,278.00	1,250.00
A1-1410-4030-000-00	Printg/Stationery	93.99	-	2,000.00	72.00	2,000.00
A1-1410-4042-000-00	Printing,Decals,Debit C	747.75	-	-	-	-
A1-1410-4113-000-00	Records Management	5,838.54	6,091.90	500.00	-	7,200.00
	<i>CONTR. EXPENSE</i>	<i>13,896.33</i>	<i>6,597.90</i>	<i>5,250.00</i>	<i>2,481.61</i>	<i>11,950.00</i>
1410	CLERK	92,714.13	86,378.00	107,853.00	67,834.67	116,389.00
1420	LAW					
A1-1420-4018-000-00	Miscellaneous	-	-	-	-	-
A1-1420-4060-000-00	Arbitration Fees	-	-	-	-	-
A1-1420-4114-000-00	Professional Services	72,549.34	168,012.56	40,000.00	76,332.00	40,000.00
A1-1420-4119-000-00	Prosecutor Fee	800.00	3,000.00	4,000.00	2,800.00	4,000.00
A1-1420-4120-000-00	Retainer Fee	43,750.00	68,750.00	75,000.00	18,750.00	75,000.00
	<i>CONTR. EXPENSE</i>	<i>117,099.34</i>	<i>239,762.56</i>	<i>119,000.00</i>	<i>97,882.00</i>	<i>119,000.00</i>
1420	LAW	117,099.34	239,762.56	119,000.00	97,882.00	119,000.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1430	PERSONNEL					
A1-1430-1010-000-00	Salaries	38,697.71	40,219.70	48,355.00	34,003.41	49,620.00
A1-1430-1012-000-00	Emergency Compensation	18,983.05	19,480.12	650.00	13,741.45	650.00
	<i>PERSONNEL SERVICES</i>	<i>57,680.76</i>	<i>59,699.82</i>	<i>49,005.00</i>	<i>47,744.86</i>	<i>50,270.00</i>
A1-1430-4009-000-00	Office Supplies	207.45	-	-	-	-
A1-1430-4018-000-00	Miscellaneous	-	1,151.12	-	-	-
A1-1430-4035-000-00	Consultant Services	-	1,255.16	2,500.00	-	2,500.00
A1-1430-4056-000-00	Labor Relations Consult	65,796.19	55,874.01	80,000.00	26,307.64	80,000.00
A1-1430-4186-000-00	Professional Developmen	60.00	470.35	3,000.00	-	3,000.00
A1-1430-4270-000-00	Employee Assistance Prg	2,340.00	14,520.00	3,500.00	3,510.00	3,500.00
A1-1430-4337-000-00	Employee Evaluation	-	1,895.00	4,000.00	1,964.00	4,000.00
A1-1430-9015-000-00	Retirement	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>68,403.64</i>	<i>75,165.64</i>	<i>93,000.00</i>	<i>31,781.64</i>	<i>93,000.00</i>
1430	PERSONNEL	126,084.40	134,865.46	142,005.00	79,526.50	143,270.00
1440	ENGINEER					
A1-1440-4018-000-00	Miscellaneous	-	39.80	-	-	-
A1-1440-4019-000-00	Publications/Subscripti	-	-	-	-	-
A1-1440-4035-000-00	Consultant Services	53,023.35	22,506.09	62,000.00	18,570.00	42,000.00
A1-1440-4122-000-00	Blue Prints/Maps	-	-	1,500.00	-	1,500.00
	<i>CONTR. EXPENSE</i>	<i>53,023.35</i>	<i>22,545.89</i>	<i>63,500.00</i>	<i>18,570.00</i>	<i>43,500.00</i>
1440	ENGINEER	53,023.35	22,545.89	63,500.00	18,570.00	43,500.00
1450	ELECTIONS					
A1-1450-4018-000-00	Miscellaneous	105.60	-	-	-	-
A1-1450-4021-000-00	Public Notices	355.00	-	-	-	-
A1-1450-4130-000-00	Election Inspectors	1,380.00	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>1,840.60</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
1450	ELECTIONS	1,840.60	-	-	-	-

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1620	VILLAGE HALL					
A1-1620-1010-000-00	Salaries	76,658.87	76,843.77	77,941.00	63,459.06	77,941.00
A1-1620-1012-000-00	Emergency Compensation	14,557.08	25,797.09	15,000.00	22,699.91	15,000.00
	<i>PERSONNEL SERVICES</i>	<i>91,215.95</i>	<i>102,640.86</i>	<i>92,941.00</i>	<i>86,158.97</i>	<i>92,941.00</i>
A1-1620-2102-000-00	Miscellaneous Equipment	3,502.01	7,099.96	5,000.00	(797.75)	5,000.00
	<i>EQUIPMENT PURCHASES</i>	<i>3,502.01</i>	<i>7,099.96</i>	<i>5,000.00</i>	<i>(797.75)</i>	<i>5,000.00</i>
A1-1620-4002-000-00	Service Contracts	11,986.23	12,768.37	7,500.00	3,659.00	7,500.00
A1-1620-4003-000-00	Electricity	24,732.05	30,761.69	31,250.00	25,095.71	31,250.00
A1-1620-4005-000-00	Fuel Oil	15,574.12	25,444.88	28,200.00	37,156.75	35,000.00
A1-1620-4010-000-00	Operating Supplies	331.68	-	-	33.53	-
A1-1620-4011-000-00	Bldg & Grounds Supplies	9,733.23	11,689.74	8,000.00	11,129.58	10,000.00
A1-1620-4012-000-00	Bldg & Grds Rprs/Maint	12,911.33	46,383.76	20,000.00	28,599.12	20,000.00
A1-1620-4015-000-00	Electrical Repairs	148.93	1,429.60	4,000.00	7,074.29	5,000.00
A1-1620-4016-000-00	Plumbing Repairs	513.48	701.81	2,000.00	3,116.72	2,000.00
A1-1620-4018-000-00	Miscellaneous	766.06	1,051.83	1,500.00	1,331.27	1,500.00
A1-1620-4061-000-00	Boiler/Oil Tank Svcs	475.00	-	1,500.00	-	1,500.00
A1-1620-4062-000-00	Painting	228.16	-	2,000.00	242.15	2,000.00
A1-1620-4063-000-00	Gas Heat	541.60	5,794.18	1,500.00	91.02	1,500.00
	<i>CONTR. EXPENSE</i>	<i>77,941.87</i>	<i>136,025.86</i>	<i>107,450.00</i>	<i>117,529.14</i>	<i>117,250.00</i>
1620	VILLAGE HALL	172,659.83	245,766.68	205,391.00	202,890.36	215,191.00
1621	VILLAGE CENTER					
A1-1621-4018-000-00	Miscellaneous	1,377.50	1,111.25	1,200.00	-	1,200.00
	<i>CONTR. EXPENSE</i>	<i>1,377.50</i>	<i>1,111.25</i>	<i>1,200.00</i>	<i>-</i>	<i>1,200.00</i>
1621	VILLAGE CENTER	1,377.50	1,111.25	1,200.00	-	1,200.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1640	CENTRAL GARAGE					
A1-1640-1010-000-00	Salaries	67,182.18	66,556.62	85,561.00	55,416.26	85,561.00
A1-1640-1012-000-00	Emergency Compensation	5,343.51	18,236.37	20,000.00	13,757.20	20,000.00
	<i>PERSONNEL SERVICES</i>	<i>72,525.69</i>	<i>84,792.99</i>	<i>105,561.00</i>	<i>69,173.46</i>	<i>105,561.00</i>
A1-1640-4002-000-00	Service Contracts	983.39	6,379.24	2,500.00	977.19	2,500.00
A1-1640-4003-000-00	Electricity	4,814.38	5,793.17	6,000.00	3,839.20	6,000.00
A1-1640-4004-000-00	Gasoline	34,223.76	64,900.46	70,000.00	46,943.79	70,000.00
A1-1640-4006-000-00	Diesel Oil	22,192.46	24,026.39	35,000.00	24,812.76	29,750.00
A1-1640-4012-000-00	Bldg & Grds Rprs/Maint	7,451.85	34,384.85	15,000.00	29,548.33	15,000.00
A1-1640-4018-000-00	Miscellaneous	960.00	836.56	500.00	7.91	500.00
A1-1640-4063-000-00	Gas Heat	10,524.39	21,394.66	10,500.00	572.47	25,250.00
A1-1640-4064-000-00	Uniform Rental	5,096.59	5,213.87	6,000.00	3,813.24	6,000.00
A1-1640-4065-000-00	Oil, Grease, Etc.	5,381.32	6,758.88	7,500.00	5,926.93	7,500.00
A1-1640-4242-000-00	Tires	7,658.37	21,355.16	12,000.00	8,947.14	14,000.00
A1-1640-4245-000-00	Equip Repairs/Parts	62,137.63	39,549.63	37,000.00	29,709.22	37,500.00
A1-1640-4247-000-00	Equip Parts	48,985.16	36,066.51	28,000.00	31,556.49	30,000.00
A1-1640-4255-000-00	Tools & Operating Suppl	13,774.15	13,483.98	9,000.00	13,757.59	9,000.00
A1-1640-4300-000-00	Safety Equipment	3,000.00	-	5,000.00	4,403.20	5,000.00
	<i>CONTR. EXPENSE</i>	<i>227,183.45</i>	<i>280,143.36</i>	<i>244,000.00</i>	<i>204,815.46</i>	<i>258,000.00</i>
1640	CENTRAL GARAGE	299,709.14	364,936.35	349,561.00	273,988.92	363,561.00
1650	CENTRAL COMMUNICATIONS					
A1-1650-4001-000-00	Telephone	29,195.70	28,531.75	25,000.00	18,497.82	30,000.00
A1-1650-4024-000-00	Telephone Svc	-	-	-	-	-
A1-1650-4257-000-00	Cellular Phones	13,918.66	12,802.57	13,500.00	23,487.40	14,000.00
A1-1650-4288-000-00	Reverse Dialer	6,650.00	6,650.00	6,650.00	-	6,650.00
	<i>CONTR. EXPENSE</i>	<i>49,764.36</i>	<i>47,984.32</i>	<i>45,150.00</i>	<i>41,985.22</i>	<i>50,650.00</i>
1650	CENTRAL COMMUNICATIONS	49,764.36	47,984.32	45,150.00	41,985.22	50,650.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1670	CENTRAL PRINTING					
A1-1670-4002-000-00	Service Contracts	5,410.20	4,959.35	10,000.00	1,803.40	10,000.00
A1-1670-4009-000-00	Office Supplies	8,172.75	3,201.12	7,000.00	3,702.52	7,000.00
A1-1670-4025-000-00	Postage	2,810.83	7,793.11	10,000.00	5,860.61	10,000.00
A1-1670-4027-000-00	Computer Supplies	-	2,745.35	4,000.00	2,211.97	4,000.00
A1-1670-4051-000-00	Equipment Rental	2,924.38	4,510.88	4,500.00	2,276.43	4,500.00
	<i>CONTR. EXPENSE</i>	<i>19,318.16</i>	<i>23,209.81</i>	<i>35,500.00</i>	<i>15,854.93</i>	<i>35,500.00</i>
1670	CENTRAL PRINTING	19,318.16	23,209.81	35,500.00	15,854.93	35,500.00
1680	CENTRAL DATA PROCESSING					
A1-1680-4002-000-00	Service Contracts	41,124.87	46,446.29	25,000.00	40,112.81	25,000.00
A1-1680-4035-000-00	Consultant Services	2,560.99	2,330.28	12,000.00	2,058.50	10,000.00
A1-1680-4101-000-00	Tax Bill Processing	875.00	1,115.00	2,000.00	955.00	2,000.00
A1-1680-4136-000-00	Payroll Processing	26,089.83	24,531.22	27,000.00	26,270.62	27,000.00
A1-1680-4138-000-00	Parking/Scoflaws Violtn	11,255.26	2,958.80	23,000.00	34,154.67	23,000.00
A1-1680-4391-000-00	Justice Court Fee	16,120.00	39,734.00	40,000.00	37,414.00	40,000.00
	<i>CONTR. EXPENSE</i>	<i>98,025.95</i>	<i>117,115.59</i>	<i>129,000.00</i>	<i>140,965.60</i>	<i>127,000.00</i>
1680	CENTRAL DATA PROCESSING	98,025.95	117,115.59	129,000.00	140,965.60	127,000.00
1900	SPECIAL ITEMS					
A1-1900-1910-000-00	Unallocated Insurance	259,033.46	266,110.54	291,500.00	340,457.00	320,650.00
A1-1900-1920-000-00	Municipal Assoc. Dues	2,930.00	2,930.00	3,500.00	2,930.00	3,500.00
A1-1900-1930-000-00	Judgments & Claims	6,442.19	1,505.90	10,000.00	10,500.00	10,000.00
A1-1900-1950-000-00	Taxes/Assess Muni Propt	28,783.68	29,372.33	40,000.00	-	40,000.00
A1-1900-1955-000-00	Refund Real Prop Taxes	172,678.96	(163.68)	100,000.00	16,844.38	100,000.00
A1-1900-1990-000-00	Contingent Account	-	-	253,810.00	-	178,427.00
	<i>CONTR. EXPENSE</i>	<i>469,868.29</i>	<i>299,755.09</i>	<i>698,810.00</i>	<i>370,731.38</i>	<i>652,577.00</i>
1900	SPECIAL ITEMS	469,868.29	299,755.09	698,810.00	370,731.38	652,577.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
3120	POLICE					
A1-3120-1010-000-00	Salaries	3,175,916.11	3,312,063.70	2,970,154.00	2,406,703.75	3,304,567.00
A1-3120-1011-000-00	Salaries - Other	281,996.10	334,539.15	379,303.00	270,675.85	352,648.00
A1-3120-1012-000-00	Emergency Compensation	216,013.13	628,608.74	275,000.00	425,058.12	240,000.00
A1-3120-1013-000-00	Other Emergency Compensation	-	-	-	-	-
A1-3120-1015-000-00	Parking Enforcement Overtime	-	-	-	-	20,000.00
A1-3120-1016-000-00	Special Duty O.T.	1,410.19	-	-	-	100,000.00
A1-3120-1017-000-00	Compensated Absences	-	-	-	-	10,000.00
	<i>PERSONNEL SERVICES</i>	<i>3,675,335.53</i>	<i>4,275,211.59</i>	<i>3,624,457.00</i>	<i>3,102,437.72</i>	<i>4,027,215.00</i>
A1-3120-2101-000-00	Office Equipment	420.79	8,983.45	5,500.00	840.20	5,500.00
A1-3120-2102-000-00	Miscellaneous Equipment	7,314.98	19,699.61	8,500.00	9,023.56	8,500.00
A1-3120-2105-000-00	Uniforms	6,633.86	32,676.19	20,000.00	15,758.63	18,000.00
A1-3120-2122-000-00	Radios and Pagers	150.00	-	3,500.00	-	2,000.00
A1-3120-2124-000-00	Detective Equipment	1,263.63	2,035.84	2,100.00	609.54	2,100.00
A1-3120-2125-000-00	Guns/Firearms Equipment	992.40	1,971.08	2,000.00	510.65	2,000.00
A1-3120-2305-000-00	Security Camera-Cells	812.00	-	1,500.00	-	1,500.00
	<i>EQUIPMENT PURCHASES</i>	<i>17,587.66</i>	<i>65,366.17</i>	<i>43,100.00</i>	<i>26,742.58</i>	<i>39,600.00</i>

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
A1-3120-4002-000-00	Service Contracts	42,571.54	47,589.31	32,500.00	45,421.13	47,100.00
A1-3120-4009-000-00	Office Supplies	6,985.00	5,708.03	8,000.00	5,499.54	8,000.00
A1-3120-4017-000-00	Seminars/Conferences/Du	1,375.00	2,991.16	3,500.00	2,770.08	3,500.00
A1-3120-4018-000-00	Miscellaneous	4,447.32	8,304.08	7,000.00	7,889.87	7,000.00
A1-3120-4027-000-00	Computer Supplies	1,119.45	1,083.49	2,500.00	-	2,500.00
A1-3120-4029-000-00	Vehicle Repairs	46,691.47	31,394.60	15,000.00	29,886.48	15,000.00
A1-3120-4030-000-00	Printg/Stationery	1,006.00	2,204.00	2,500.00	1,389.25	2,500.00
A1-3120-4034-000-00	Petty Cash	459.57	812.55	1,000.00	755.22	1,000.00
A1-3120-4035-000-00	Consultant Services	-	-	-	25,458.36	-
A1-3120-4040-000-00	Law Books	1,215.25	1,127.03	500.00	-	500.00
A1-3120-4065-000-00	Oil, Grease, Etc.	-	-	1,000.00	-	1,000.00
A1-3120-4070-000-00	Crime Prevention	524.56	416.91	4,000.00	-	2,500.00
A1-3120-4071-000-00	Police School/Training	4,680.00	8,288.85	7,500.00	7,922.00	5,000.00
A1-3120-4072-000-00	Recruitment	430.00	4,178.50	2,000.00	852.00	2,000.00
A1-3120-4073-000-00	Investigations	2,848.00	2,933.44	3,500.00	3,773.00	3,500.00
A1-3120-4186-000-00	Professional Developmen	670.00	660.00	2,000.00	-	2,000.00
A1-3120-4195-000-00	Ammunition/Parts	8,112.55	13,705.38	10,000.00	7,402.12	10,000.00
A1-3120-4242-000-00	Tires	6,816.79	885.18	3,500.00	4,682.37	3,500.00
A1-3120-4244-000-00	Radio Repairs	1,780.25	2,704.85	3,000.00	-	3,000.00
A1-3120-4255-000-00	Tools & Operating Suppl	4,376.52	2,419.25	5,500.00	1,474.13	4,000.00
A1-3120-4290-000-00	Security Camera Maint	4,783.96	-	9,000.00	-	9,000.00
A1-3120-4292-000-00	Live Scan-Fingerprintin	-	-	3,200.00	-	3,200.00
A1-3120-9015-000-00	Police Retirement	839,710.66	937,733.00	985,031.00	-	920,000.00
	<i>CONTR. EXPENSE</i>	<i>980,603.89</i>	<i>1,075,139.61</i>	<i>1,111,731.00</i>	<i>145,175.55</i>	<i>1,055,800.00</i>
3120	POLICE	4,673,527.08	5,415,717.37	4,779,288.00	3,274,355.85	5,122,615.00
3310	TRAFFIC CO					
A1-3310-4010-000-00	Operating Supplies	329.34	-	500.00	-	500.00
A1-3310-4017-000-00	Seminars/Conferences/Du	-	-	-	-	-
A1-3310-4018-000-00	Miscellaneous	34.19	-	-	-	-
A1-3310-4045-000-00	Traffic Light Repairs	7,292.24	5,856.20	14,000.00	2,139.72	12,000.00
A1-3310-4067-000-00	Traffic Sign Repair/Sup	3,566.65	6,876.47	5,000.00	3,474.15	5,000.00
A1-3310-4202-000-00	Street Painting	4,338.44	9,345.98	5,000.00	7,900.12	7,000.00
	<i>CONTR. EXPENSE</i>	<i>15,560.86</i>	<i>22,078.65</i>	<i>24,500.00</i>	<i>13,513.99</i>	<i>24,500.00</i>
3310	TRAFFIC CO	15,560.86	22,078.65	24,500.00	13,513.99	24,500.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
3410	FIRE DEPARTMENT					
A1-3410-1010-000-00	Salaries	2,005,966.16	1,909,742.19	1,991,106.00	1,620,093.25	1,942,034.00
A1-3410-1012-000-00	Emergency Compensation	317,533.37	504,674.44	200,000.00	348,796.31	225,000.00
A1-3410-1013-000-00	Emergency Comp/Training	37,862.40	48,529.85	35,000.00	57,171.22	35,000.00
	<i>PERSONNEL SERVICES</i>	<i>2,361,361.93</i>	<i>2,462,946.48</i>	<i>2,226,106.00</i>	<i>2,026,060.78</i>	<i>2,202,034.00</i>
A1-3410-2101-000-00	Office Equipment	833.96	-	1,500.00	903.00	1,500.00
A1-3410-2105-000-00	Uniforms	8,301.42	9,736.65	5,000.00	6,507.47	6,000.00
A1-3410-2122-000-00	Radios and Pagers	3,618.75	2,308.61	4,000.00	2,437.46	4,000.00
A1-3410-2135-000-00	Firefighting Equipment	11,040.70	6,838.30	7,000.00	544.17	7,000.00
A1-3410-2303-000-00	Turnout Gear	17,160.91	15,907.11	15,000.00	13,295.35	15,000.00
A1-3410-2304-000-00	Rescue & Aid Equipment	26,128.51	2,761.02	7,000.00	5,514.46	7,000.00
	<i>EQUIPMENT PURCHASES</i>	<i>67,084.25</i>	<i>37,551.69</i>	<i>39,500.00</i>	<i>29,201.91</i>	<i>40,500.00</i>

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
A1-3410-4002-000-00	Service Contracts	11,020.52	9,580.54	6,500.00	10,124.20	6,500.00
A1-3410-4004-000-00	Gasoline	285.56	40.04	-	881.64	1,000.00
A1-3410-4009-000-00	Office Supplies	481.38	515.18	750.00	201.42	750.00
A1-3410-4017-000-00	Seminars/Conferences/Du	1,225.00	1,350.58	1,500.00	1,866.27	1,500.00
A1-3410-4018-000-00	Miscellaneous	685.00	1,023.38	500.00	60.06	500.00
A1-3410-4019-000-00	Publications/Subscripti	-	-	-	81.35	500.00
A1-3410-4027-000-00	Computer Supplies	-	-	500.00	-	500.00
A1-3410-4029-000-00	Vehicle Repairs	46,192.79	76,642.72	35,000.00	32,011.48	40,000.00
A1-3410-4030-000-00	Printg/Stationery	97.93	635.83	500.00	-	1,000.00
A1-3410-4034-000-00	Petty Cash	-	-	-	-	-
A1-3410-4065-000-00	Oil, Grease, Etc.	-	138.45	500.00	132.47	500.00
A1-3410-4072-000-00	Recruitment	-	-	3,500.00	-	3,000.00
A1-3410-4075-000-00	Flares/Traffic Warning	-	-	500.00	-	500.00
A1-3410-4076-000-00	Laundry	2,798.00	3,671.00	3,000.00	3,366.25	3,000.00
A1-3410-4079-000-00	Parades & Functions	162.00	390.57	500.00	629.16	500.00
A1-3410-4141-000-00	Training Program	16,379.54	11,494.39	6,500.00	2,944.00	6,500.00
A1-3410-4142-000-00	Annual Inspection Dinne	846.42	1,727.00	3,000.00	1,613.38	2,500.00
A1-3410-4166-000-00	Fire Prevention Program	2,876.98	904.95	1,500.00	932.45	1,500.00
A1-3410-4186-000-00	Professional Developmen	-	200.00	750.00	-	750.00
A1-3410-4206-000-00	Administrative Expense	1,511.35	814.87	250.00	124.36	250.00
A1-3410-4244-000-00	Radio Repairs	3,058.30	(1,081.50)	3,000.00	975.00	3,000.00
A1-3410-4255-000-00	Tools & Operating Suppl	4,955.08	5,446.31	5,000.00	3,846.01	5,000.00
A1-3410-4256-000-00	Refills/Recharge	1,867.80	367.00	2,000.00	696.00	2,000.00
A1-3410-4285-000-00	Scott Pack Maintenance	4,875.72	5,940.70	5,000.00	5,759.62	6,000.00
A1-3410-4286-000-00	Physical Exams	1,447.00	313.50	500.00	685.00	500.00
A1-3410-4400-000-00	Clean & Maint Trnout Ge	1,675.50	1,494.00	1,000.00	363.25	1,000.00
A1-3410-9015-000-00	Fire Retirement	498,176.67	555,440.00	676,097.00	-	650,000.00
	<i>CONTR. EXPENSE</i>	<i>600,618.54</i>	<i>677,049.51</i>	<i>757,847.00</i>	<i>67,293.37</i>	<i>738,750.00</i>
3410	FIRE DEPARTMENT	3,029,064.72	3,177,547.68	3,023,453.00	2,122,556.06	2,981,284.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
3510	CONTROL DOGS					
A1-3510-4204-000-00	Humane Society	7,345.80	7,533.60	8,600.00	7,923.60	8,200.00
A1-3510-4394-000-00	Animal Removal Svcs	7,000.00	5,250.00	7,000.00	7,000.00	7,000.00
	<i>CONTR. EXPENSE</i>	<i>14,345.80</i>	<i>12,783.60</i>	<i>15,600.00</i>	<i>14,923.60</i>	<i>15,200.00</i>
3510	CONTROL DOGS	14,345.80	12,783.60	15,600.00	14,923.60	15,200.00
3620	SAFETY INSPECTION					
A1-3620-1010-000-00	Salaries	230,000.66	293,297.17	274,821.00	310,262.03	326,047.00
A1-3620-1012-000-00	Emergency Compensation	-	-	1,000.00	-	1,000.00
	<i>PERSONNEL SERVICES</i>	<i>230,000.66</i>	<i>293,297.17</i>	<i>275,821.00</i>	<i>310,262.03</i>	<i>327,047.00</i>
A1-3620-2102-000-00	Miscellaneous Equipment	-	-	500.00	1,795.08	1,000.00
	<i>EQUIPMENT PURCHASES</i>	<i>-</i>	<i>-</i>	<i>500.00</i>	<i>1,795.08</i>	<i>1,000.00</i>
A1-3620-4002-000-00	Service Contracts	-	-	-	-	4,200.00
A1-3620-4009-000-00	Office Supplies	83.04	195.13	475.00	633.61	1,000.00
A1-3620-4017-000-00	Seminars/Conferences/Du	-	-	1,900.00	1,515.66	3,000.00
A1-3620-4018-000-00	Miscellaneous	-	-	-	-	-
A1-3620-4019-000-00	Publications/Subscripti	-	-	300.00	-	500.00
A1-3620-4029-000-00	Vehicle Repairs	-	-	1,000.00	333.78	1,000.00
A1-3620-4030-000-00	Printg/Stationery	50.00	400.00	500.00	674.15	500.00
A1-3620-4035-000-00	Consultant Services	5,700.00	3,200.00	4,000.00	-	1,000.00
	<i>CONTR. EXPENSE</i>	<i>5,833.04</i>	<i>3,795.13</i>	<i>8,175.00</i>	<i>3,157.20</i>	<i>11,200.00</i>
3620	SAFETY INSPECTION	235,833.70	297,092.30	284,496.00	315,214.31	339,247.00
4210	COMM COUNS					
A1-4210-4048-000-00	Operating Expenses	53,000.00	53,000.00	53,000.00	53,000.00	61,500.00
A1-4210-4050-000-00	LMC TV	-	-	-	25,134.65	83,500.00
	<i>CONTR. EXPENSE</i>	<i>53,000.00</i>	<i>53,000.00</i>	<i>53,000.00</i>	<i>78,134.65</i>	<i>145,000.00</i>
4210	COMM COUNS	53,000.00	53,000.00	53,000.00	78,134.65	145,000.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
5010	STREET ADMINISTRATION					
A1-5010-1010-000-00	Salaries	129,460.05	131,603.99	139,214.00	108,830.27	141,033.00
	<i>PERSONNEL SERVICES</i>	<i>129,460.05</i>	<i>131,603.99</i>	<i>139,214.00</i>	<i>108,830.27</i>	<i>141,033.00</i>
A1-5010-4017-000-00	Seminars/Conferences/Du	-	-	1,000.00	880.00	440.00
	<i>CONTR. EXPENSE</i>	<i>-</i>	<i>-</i>	<i>1,000.00</i>	<i>880.00</i>	<i>440.00</i>
5010	STREET ADMINISTRATION	129,460.05	131,603.99	140,214.00	109,710.27	141,473.00
5110	STREET MAINTENANCE					
A1-5110-1010-000-00	Salaries	347,788.21	354,355.88	422,737.00	299,089.49	430,129.00
A1-5110-1012-000-00	Emergency Compensation	39,156.97	36,601.92	64,000.00	34,529.04	64,000.00
	<i>PERSONNEL SERVICES</i>	<i>386,945.18</i>	<i>390,957.80</i>	<i>486,737.00</i>	<i>333,618.53</i>	<i>494,129.00</i>
A1-5110-4018-000-00	Miscellaneous	-	400.00	500.00	400.00	500.00
A1-5110-4043-000-00	Street Name Signs	340.85	127.00	1,000.00	-	1,000.00
A1-5110-4081-000-00	Sea Walls/Repairs	-	-	500.00	156.50	500.00
A1-5110-4082-000-00	Guide Rails & Fences	-	-	500.00	-	500.00
A1-5110-4083-000-00	Lamps, Barricades, Etc	-	3,723.97	1,500.00	-	1,500.00
A1-5110-4231-000-00	Repaving	275.55	-	-	966.00	-
A1-5110-4232-000-00	Patching & Sealing	3,673.41	14,417.02	15,000.00	4,818.31	15,000.00
A1-5110-4254-000-00	Manhole Adj Rings	-	5,820.20	1,000.00	331.25	2,000.00
A1-5110-4255-000-00	Tools & Operating Suppl	1,377.99	865.84	1,500.00	4,202.30	6,500.00
A1-5110-4300-000-00	Safety Equipment	367.65	824.72	500.00	243.90	500.00
	<i>CONTR. EXPENSE</i>	<i>6,035.45</i>	<i>26,178.75</i>	<i>22,000.00</i>	<i>11,118.26</i>	<i>28,000.00</i>
5110	STREET MAINTENANCE	392,980.63	417,136.55	508,737.00	344,736.79	522,129.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
5142	SNOW REMOVAL					
A1-5142-1012-000-00	Emergency Compensation <i>PERSONNEL SERVICES</i>	60,200.11 <i>60,200.11</i>	31,066.01 <i>31,066.01</i>	45,000.00 <i>45,000.00</i>	4,354.10 <i>4,354.10</i>	45,000.00 <i>45,000.00</i>
A1-5142-4018-000-00	Miscellaneous	-	-	-	-	-
A1-5142-4051-000-00	Equipment Rental	-	2,187.50	-	-	-
A1-5142-4054-000-00	Meal Allowance	-	-	500.00	-	-
A1-5142-4250-000-00	Rock Salt	33,653.53	34,946.41	44,000.00	13,636.11	44,000.00
A1-5142-4253-000-00	Calcium Chloride <i>CONTR. EXPENSE</i>	2,179.50 <i>35,833.03</i>	- <i>37,133.91</i>	4,000.00 <i>48,500.00</i>	- <i>13,636.11</i>	4,000.00 <i>48,000.00</i>
5142	SNOW REMOVAL	96,033.14	68,199.92	93,500.00	17,990.21	93,000.00
5182	STREET LIGHTING					
A1-5182-1010-000-00	Salaries	75,553.01	76,853.29	78,365.00	63,260.89	78,365.00
A1-5182-1012-000-00	Emergency Compensation <i>PERSONNEL SERVICES</i>	5,047.68 <i>80,600.69</i>	2,723.73 <i>79,577.02</i>	5,000.00 <i>83,365.00</i>	1,595.08 <i>64,855.97</i>	5,000.00 <i>83,365.00</i>
A1-5182-2102-000-00	Miscellaneous Equipment <i>EQUIPMENT PURCHASES</i>	2,040.00 <i>2,040.00</i>	16.20 <i>16.20</i>	4,000.00 <i>4,000.00</i>	- <i>-</i>	2,000.00 <i>2,000.00</i>
A1-5182-4003-000-00	Electricity	137,472.73	123,235.88	88,000.00	76,762.91	100,000.00
A1-5182-4018-000-00	Miscellaneous	-	-	-	-	-
A1-5182-4085-000-00	Light Bulbs, Etc	2,348.65	383.55	1,500.00	98.86	1,500.00
A1-5182-4201-000-00	Repairs & Maintenance <i>CONTR. EXPENSE</i>	- <i>139,821.38</i>	1,141.40 <i>124,760.83</i>	1,500.00 <i>91,000.00</i>	364.80 <i>77,226.57</i>	1,500.00 <i>103,000.00</i>
5182	STREET LIGHTING	222,462.07	204,354.05	178,365.00	142,082.54	188,365.00
5410	SIDEWALK M					
A1-5410-4018-000-00	Miscellaneous	-	-	-	-	-
A1-5410-4233-000-00	Sidewalk Repairs <i>CONTR. EXPENSE</i>	6,000.42 <i>6,000.42</i>	0.03 <i>0.03</i>	- <i>-</i>	- <i>-</i>	- <i>-</i>
5410	SIDEWALK M	6,000.42	0.03	-	-	-

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
5650	OFF STREET PARKING					
A1-5650-1010-000-00	Salaries	12,789.00	8,837.00	-	2,640.00	-
A1-5650-1012-000-00	Emergency Compensation	-	-	1,500.00	-	1,500.00
	<i>PERSONNEL SERVICES</i>	<i>12,789.00</i>	<i>8,837.00</i>	<i>1,500.00</i>	<i>2,640.00</i>	<i>1,500.00</i>
A1-5650-2102-000-00	Miscellaneous Equipment	-	-	-	-	2,000.00
	<i>EQUIPMENT PURCHASES</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,000.00</i>
A1-5650-4002-000-00	Service Contracts	3,774.91	940.23	5,000.00	-	5,000.00
A1-5650-4003-000-00	Electricity	22,445.44	22,379.00	28,750.00	21,573.27	29,000.00
A1-5650-4018-000-00	Miscellaneous	75.08	-	-	-	-
A1-5650-4041-000-00	Meter Repairs/Replaceme	28,599.01	876.71	4,000.00	-	4,000.00
A1-5650-4058-000-00	Tunnel Maintenance	49.68	-	2,000.00	-	2,000.00
A1-5650-4086-000-00	Parking Signs & Repairs	566.18	135.00	1,000.00	242.50	1,000.00
A1-5650-4087-000-00	Rent - MTA - Cab Area	3,750.00	5,737.50	2,500.00	2,250.00	-
A1-5650-4088-000-00	Meters - MTA	2,687.50	11,889.50	12,000.00	11,334.50	20,000.00
A1-5650-4089-000-00	Parking Lot Maintenance	1,638.09	1,273.21	2,750.00	2,127.84	3,000.00
A1-5650-4248-000-00	Exterminating	-	600.00	500.00	1,050.00	1,200.00
A1-5650-4255-000-00	Tools & Operating Suppl	-	-	500.00	-	500.00
	<i>CONTR. EXPENSE</i>	<i>63,585.89</i>	<i>43,831.15</i>	<i>59,000.00</i>	<i>38,578.11</i>	<i>65,700.00</i>
5650	OFF STREET PARKING	76,374.89	52,668.15	60,500.00	41,218.11	69,200.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
7110	PARKS					
A1-7110-1010-000-00	Salaries	230,124.30	267,851.00	313,786.00	241,302.45	310,458.00
A1-7110-1012-000-00	Emergency Compensation	14,884.94	21,562.17	20,000.00	19,853.90	20,000.00
	<i>PERSONNEL SERVICES</i>	<i>245,009.24</i>	<i>289,413.17</i>	<i>333,786.00</i>	<i>261,156.35</i>	<i>330,458.00</i>
A1-7110-4003-000-00	Electricity	949.53	881.87	2,150.00	988.98	1,500.00
A1-7110-4017-000-00	Seminars/Conferences/Du	-	-	500.00	680.00	500.00
A1-7110-4018-000-00	Miscellaneous	50,278.86	35,267.04	70,000.00	65,976.11	70,000.00
A1-7110-4091-000-00	Top Soil	1,745.47	2,217.18	2,000.00	-	2,000.00
A1-7110-4092-000-00	Seed, Fertilizer, Lime	1,620.72	1,039.84	2,000.00	-	2,000.00
A1-7110-4093-000-00	Play Equipment	20,454.15	5,875.00	2,000.00	321.45	2,000.00
A1-7110-4118-000-00	Shrubs, Flowers, Etc	885.37	-	2,000.00	-	2,000.00
A1-7110-4144-000-00	General Repairs	4,754.26	18,367.73	10,000.00	7,325.82	10,000.00
A1-7110-4255-000-00	Tools & Operating Suppl	9,863.97	1,805.37	2,000.00	4,799.46	2,000.00
A1-7110-4296-000-00	Constitution Pk	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>90,552.33</i>	<i>65,454.03</i>	<i>92,650.00</i>	<i>80,091.82</i>	<i>92,000.00</i>
7110	PARKS	335,561.57	354,867.20	426,436.00	341,248.17	422,458.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
7140	PLAYGROUND					
A1-7140-1010-000-00	Salaries	50,774.01	43,934.71	43,766.00	36,374.45	45,079.00
A1-7140-1014-000-00	Salaries Tennis/Paddle	32,387.00	25,444.93	22,500.00	23,218.00	22,500.00
	<i>PERSONNEL SERVICES</i>	<i>83,161.01</i>	<i>69,379.64</i>	<i>66,266.00</i>	<i>59,592.45</i>	<i>67,579.00</i>
A1-7140-2102-000-00	Miscellaneous Equipment	-	2,500.00	5,000.00	-	5,000.00
	<i>EQUIPMENT PURCHASES</i>	<i>-</i>	<i>2,500.00</i>	<i>5,000.00</i>	<i>-</i>	<i>5,000.00</i>
A1-7140-4003-000-00	Electricity	1,339.07	1,549.55	2,000.00	2,180.31	2,400.00
A1-7140-4005-000-00	Fuel Oil	4,320.05	7,427.30	5,000.00	3,283.88	4,550.00
A1-7140-4018-000-00	Miscellaneous	-	25,993.35	5,000.00	618.22	5,000.00
A1-7140-4044-000-00	Tennis Court Maintenanac	156.00	63.06	5,000.00	1,243.65	3,000.00
A1-7140-4094-000-00	Paddle Tennis Ct Maint.	6,348.95	2,354.46	3,000.00	2,440.90	3,000.00
A1-7140-4095-000-00	Bases, Pitchers Bx, Pai	6.29	210.00	500.00	-	500.00
A1-7140-4098-000-00	Tennis Lessons	3,420.00	8,456.25	4,000.00	-	2,250.00
A1-7140-4099-000-00	Paddle Tennis Lessons	19,940.00	8,486.42	5,000.00	-	2,250.00
A1-7140-4236-000-00	Bldg Repairs & Supplies	3,150.67	2,737.43	4,000.00	1,696.83	6,000.00
A1-7140-4255-000-00	Tools & Operating Suppl	351.40	221.86	6,000.00	958.93	1,000.00
A1-7140-4301-000-00	Five Mile Run	-	-	15,000.00	12,094.81	15,000.00
A1-7140-4355-000-00	Ragamuffin Parade	-	1,270.96	1,500.00	988.16	1,500.00
A1-7140-4357-000-00	Tour D'Larchmont	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>39,032.43</i>	<i>58,770.64</i>	<i>56,000.00</i>	<i>25,505.69</i>	<i>46,450.00</i>
7140	PLAYGROUND	122,193.44	130,650.28	127,266.00	85,098.14	119,029.00
7270	BAND CONCERTS					
A1-7270-4048-000-00	Operating Expenses	-	-	500.00	-	500.00
A1-7270-4302-000-00	Music in the Park	1,000.00	6,139.00	5,000.00	4,616.20	5,000.00
A1-7270-4305-000-00	Art Show/Exhibits	-	964.14	1,500.00	778.58	1,500.00
	<i>CONTR. EXPENSE</i>	<i>1,000.00</i>	<i>7,103.14</i>	<i>7,000.00</i>	<i>5,394.78</i>	<i>7,000.00</i>
7270	BAND CONCERTS	1,000.00	7,103.14	7,000.00	5,394.78	7,000.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
7310	YOUTH PROGRAMS					
A1-7310-1010-000-00	Salaries	-	60,865.00	77,900.00	84,545.00	91,960.00
	<i>PERSONNEL SERVICES</i>	-	<i>60,865.00</i>	<i>77,900.00</i>	<i>84,545.00</i>	<i>91,960.00</i>
A1-7310-4001-000-00	Telephone	-	-	-	-	-
A1-7310-4018-000-00	Miscellaneous	-	-	-	-	-
A1-7310-4303-000-00	Day Camp	192.16	18,300.41	20,000.00	22,957.97	20,000.00
	<i>CONTR. EXPENSE</i>	<i>192.16</i>	<i>18,300.41</i>	<i>20,000.00</i>	<i>22,957.97</i>	<i>20,000.00</i>
7310	YOUTH PROGRAMS	192.16	79,165.41	97,900.00	107,502.97	111,960.00
7550	CELEBRATIONS					
A1-7550-4217-000-00	Larchmont Day	-	-	-	13,089.24	3,000.00
A1-7550-4218-000-00	Fourth of July	691.95	2,277.84	2,500.00	850.00	-
A1-7550-4219-000-00	Memorial Day	-	12,796.98	8,000.00	(191.50)	8,000.00
A1-7550-4220-000-00	Community Events	126.70	3,603.89	3,500.00	2,221.36	500.00
	<i>CONTR. EXPENSE</i>	<i>818.65</i>	<i>18,678.71</i>	<i>14,000.00</i>	<i>15,969.10</i>	<i>11,500.00</i>
7550	CELEBRATIONS	818.65	18,678.71	14,000.00	15,969.10	11,500.00
7989	OTHER CULTURE AND REC					
A1-7989-4208-000-00	Emelin Theatre	2,500.00	-	2,500.00	-	2,500.00
	<i>CONTR. EXPENSE</i>	<i>2,500.00</i>	<i>-</i>	<i>2,500.00</i>	<i>-</i>	<i>2,500.00</i>
7989	OTHER CULTURE AND REC	2,500.00	-	2,500.00	-	2,500.00
8010	ZONING					
A1-8010-4021-000-00	Public Notices	1,906.97	1,612.00	2,200.00	1,258.00	3,000.00
A1-8010-4030-000-00	Printg/Stationery	-	703.00	700.00	-	-
A1-8010-4035-000-00	Consultant Services	-	-	1,000.00	-	-
	<i>CONTR. EXPENSE</i>	<i>1,906.97</i>	<i>2,315.00</i>	<i>3,900.00</i>	<i>1,258.00</i>	<i>3,000.00</i>
8010	ZONING	1,906.97	2,315.00	3,900.00	1,258.00	3,000.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
8020	PLANNING					
A1-8020-4017-000-00	Seminars/Conferences/Du	270.00	525.00	950.00	295.00	200.00
A1-8020-4018-000-00	Miscellaneous	-	-	-	-	-
A1-8020-4020-000-00	Temporary Services	-	-	-	-	-
A1-8020-4021-000-00	Public Notices	3,570.00	2,828.00	3,800.00	2,744.00	5,000.00
A1-8020-4035-000-00	Consultant Services	18,525.00	27,475.00	10,000.00	29,325.00	10,000.00
	<i>CONTR. EXPENSE</i>	<i>22,365.00</i>	<i>30,828.00</i>	<i>14,750.00</i>	<i>32,364.00</i>	<i>15,200.00</i>
8020	PLANNING	22,365.00	30,828.00	14,750.00	32,364.00	15,200.00
8050	BD ARCHITE					
A1-8050-4009-000-00	Office Supplies	-	-	-	-	-
A1-8050-4021-000-00	Public Notices	608.00	478.00	2,250.00	336.00	2,250.00
A1-8050-4030-000-00	Printg/Stationery	-	-	200.00	-	-
	<i>CONTR. EXPENSE</i>	<i>608.00</i>	<i>478.00</i>	<i>2,450.00</i>	<i>336.00</i>	<i>2,250.00</i>
8050	BD ARCHITE	608.00	478.00	2,450.00	336.00	2,250.00
8120	SANITARY S					
A1-8120-4003-000-00	Electricity	2,886.48	511.89	-	-	-
A1-8120-4018-000-00	Miscellaneous	-	-	-	-	-
A1-8120-4053-000-00	Sewer Line Inspection	1,837.50	577.50	-	-	-
A1-8120-4144-000-00	General Repairs	-	-	-	80.00	-
A1-8120-4308-000-00	Parts & Supplies	3,719.68	1,043.90	-	3,409.50	-
	<i>CONTR. EXPENSE</i>	<i>8,443.66</i>	<i>2,133.29</i>	<i>-</i>	<i>3,489.50</i>	<i>-</i>
8120	SANITARY S	8,443.66	2,133.29	-	3,489.50	-
8140	STORM SEWER					
A1-8140-4018-000-00	Miscellaneous	-	-	100.00	-	-
A1-8140-4035-000-00	Consultant Services	2,750.00	3,000.00	3,000.00	-	3,250.00
A1-8140-4229-000-00	Drainage Repairs	1,156.37	618.44	5,000.00	9,249.52	5,000.00
A1-8140-4308-000-00	Parts & Supplies	-	17.82	1,500.00	2,668.03	1,500.00
	<i>CONTR. EXPENSE</i>	<i>3,906.37</i>	<i>3,636.26</i>	<i>9,600.00</i>	<i>11,917.55</i>	<i>9,750.00</i>
8140	STORM SEWER	3,906.37	3,636.26	9,600.00	11,917.55	9,750.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
8160	REFUSE AND					
A1-8160-4018-000-00	Miscellaneous	-	-	-	-	-
A1-8160-4029-000-00	Vehicle Repairs	64,567.65	30,855.99	40,000.00	58,822.38	42,000.00
A1-8160-4242-000-00	Tires	-	-	8,000.00	-	8,000.00
A1-8160-4251-000-00	Disposal Operation	1,372,399.00	1,441,313.00	1,525,317.00	1,525,675.53	1,584,969.00
A1-8160-4309-000-00	Litter Containers	2,100.00	975.00	1,000.00	1,042.99	1,500.00
	<i>CONTR. EXPENSE</i>	<i>1,439,066.65</i>	<i>1,473,143.99</i>	<i>1,574,317.00</i>	<i>1,585,540.90</i>	<i>1,636,469.00</i>
8160	REFUSE AND	1,439,066.65	1,473,143.99	1,574,317.00	1,585,540.90	1,636,469.00
8170	STREET CLEANING					
A1-8170-1010-000-00	Salaries	81,261.06	82,660.02	84,288.00	68,023.51	84,288.00
A1-8170-1012-000-00	Emergency Compensation	1,284.28	653.20	3,000.00	484.41	3,000.00
	<i>PERSONNEL SERVICES</i>	<i>82,545.34</i>	<i>83,313.22</i>	<i>87,288.00</i>	<i>68,507.92</i>	<i>87,288.00</i>
A1-8170-4018-000-00	Miscellaneous	-	-	-	-	-
A1-8170-4308-000-00	Parts & Supplies	-	-	1,000.00	-	1,000.00
A1-8170-4310-000-00	Sweeper Brooms	5,574.78	1,656.54	3,000.00	1,396.64	3,000.00
	<i>CONTR. EXPENSE</i>	<i>5,574.78</i>	<i>1,656.54</i>	<i>4,000.00</i>	<i>1,396.64</i>	<i>4,000.00</i>
8170	STREET CLEANING	88,120.12	84,969.76	91,288.00	69,904.56	91,288.00
8510	COMMUNITY					
A1-8510-4018-000-00	Miscellaneous	-	-	-	-	-
A1-8510-4035-000-00	Consultant Services	350.00	-	-	-	-
A1-8510-4248-000-00	Exterminating	900.00	225.00	-	-	-
A1-8510-4275-000-00	Composting	34,820.36	40,721.59	47,500.00	28,370.58	47,500.00
A1-8510-4276-000-00	Business District	52,048.54	7,987.33	2,000.00	10,430.38	5,000.00
A1-8510-4279-000-00	Beautification Committe	1,593.58	1,753.81	3,000.00	1,127.75	3,000.00
A1-8510-4311-000-00	Absorbent Boom	(24.87)	-	1,000.00	-	1,000.00
A1-8510-4350-000-00	LISWIC	-	-	500.00	-	500.00
A1-8510-4365-000-00	Environmental Committee	385.00	4,775.69	1,500.00	1,036.28	1,500.00
	<i>CONTR. EXPENSE</i>	<i>90,072.61</i>	<i>55,463.42</i>	<i>55,500.00</i>	<i>40,964.99</i>	<i>58,500.00</i>
8510	COMMUNITY	90,072.61	55,463.42	55,500.00	40,964.99	58,500.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
8560	SHADE TREE					
A1-8560-4035-000-00	Consultant Services	6,675.00	8,750.00	4,000.00	4,835.00	5,000.00
A1-8560-4176-000-00	Equip Rental/Operation	-	-	1,000.00	-	1,000.00
A1-8560-4255-000-00	Tools & Operating Suppl	1,930.04	887.91	1,200.00	742.59	1,200.00
A1-8560-4312-000-00	Shade Trees	5,430.40	12,210.31	12,500.00	2,461.00	12,500.00
A1-8560-4313-000-00	Tree Removal	9,671.70	19,402.53	12,500.00	1,646.60	15,000.00
A1-8560-4314-000-00	Tree Pruning	1,000.00	-	3,500.00	-	3,500.00
	<i>CONTR. EXPENSE</i>	<i>24,707.14</i>	<i>41,250.75</i>	<i>34,700.00</i>	<i>9,685.19</i>	<i>38,200.00</i>
8560	SHADE TREE	24,707.14	41,250.75	34,700.00	9,685.19	38,200.00
8760	DEPARTMENT					
A1-8760-4001-000-00	COVID 19 EXPENDITURES	4,959.81	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>4,959.81</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
8760	DEPARTMENT	4,959.81	-	-	-	-
8989	COMMUNITY					
A1-8989-4315-000-00	Admin Costs - ETPA	-	3,840.00	3,840.00	3,840.00	3,840.00
	<i>CONTR. EXPENSE</i>	<i>-</i>	<i>3,840.00</i>	<i>3,840.00</i>	<i>3,840.00</i>	<i>3,840.00</i>
8989	COMMUNITY	-	3,840.00	3,840.00	3,840.00	3,840.00
9000	EMPLOYEE BENEFITS					
A1-9000-9010-000-00	State Retirement	313,298.34	315,834.00	289,465.00	-	318,000.00
A1-9000-9030-000-00	Social Security	591,268.37	658,456.53	627,501.00	519,660.73	645,770.00
A1-9000-9035-000-00	MTA Commuter Tax	17,737.21	19,567.09	21,850.00	15,525.48	28,701.00
A1-9000-9040-000-00	Workmens Compensation	134,996.99	236,809.51	300,000.00	239,855.28	300,000.00
A1-9000-9045-000-00	Life Insurance	1,191.00	144.50	1,700.00	-	1,700.00
A1-9000-9050-000-00	Unemployment Insurance	6,337.34	-	5,000.00	-	5,000.00
A1-9000-9060-000-00	Health Insurance	1,799,151.79	1,985,572.08	2,220,000.00	1,772,697.00	2,500,000.00
A1-9000-9070-000-00	Dental Insurance	94,598.34	111,559.08	108,350.00	101,419.53	108,350.00
	<i>CONTR. EXPENSE</i>	<i>2,958,579.38</i>	<i>3,327,942.79</i>	<i>3,573,866.00</i>	<i>2,649,158.02</i>	<i>3,907,521.00</i>
9000	EMPLOYEE BENEFITS	2,958,579.38	3,327,942.79	3,573,866.00	2,649,158.02	3,907,521.00

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
9710	SERIAL B					
A1-9710-6000-674-00	Public Imp Bd-2009	166,107.55	214,163.00	-	-	-
A1-9710-6000-704-00	Public Imp Bd-2013	149,232.00	154,207.00	-	-	-
A1-9710-6000-710-00	Bond Principal	138,691.00	142,596.00	507,970.00	-	511,878.00
	<i>PRINCIPAL</i>	<i>454,030.55</i>	<i>510,966.00</i>	<i>507,970.00</i>	-	<i>511,878.00</i>
A1-9710-7000-000-00	Bond Interest	127,299.90	45,878.03	56,728.00	-	51,253.00
	<i>INTEREST</i>	<i>127,299.90</i>	<i>45,878.03</i>	<i>56,728.00</i>	-	<i>51,253.00</i>
9710	SERIAL B	581,330.45	556,844.03	564,698.00	-	563,131.00
9730	BOND ANTIC					
A1-9730-6000-699-00	BAN Principal	50,000.00	60,000.00	295,000.00	-	39,000.00
	<i>PRINCIPAL</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>295,000.00</i>	-	<i>39,000.00</i>
A1-9730-7000-000-00	BAN Interest	1,941.56	5,072.43	7,000.00	-	1,560.00
	<i>INTEREST</i>	<i>1,941.56</i>	<i>5,072.43</i>	<i>7,000.00</i>	-	<i>1,560.00</i>
9730	BOND ANTIC	51,941.56	65,072.43	302,000.00	-	40,560.00
9740	CAPITAL NO					
A1-9740-7000-000-00	Interest	-	11,588.92	-	-	-
	<i>INTEREST</i>	-	<i>11,588.92</i>	-	-	-
9740	CAPITAL NO	-	11,588.92	-	-	-

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
9900	INTERFUND					
A1-9900-9903-000-00	Transfer To Library Fd	960,855.00	951,246.00	970,271.00	970,271.00	991,617.00
A1-9900-9904-000-00	Transfer To Water Fd	2,000.00	2,000.00	-	2,000.00	-
A1-9900-9950-000-00	Transfer To Capital Fd	32,092.00	793,753.92	875,000.00	875,000.00	669,000.00
A1-9900-9950-000-01	Transfer To Capital Deficit	399,441.00	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>1,394,388.00</i>	<i>1,746,999.92</i>	<i>1,845,271.00</i>	<i>1,847,271.00</i>	<i>1,660,617.00</i>
9900	INTERFUND	1,394,388.00	1,746,999.92	1,845,271.00	1,847,271.00	1,660,617.00
9991	DEPARTMENT					
A1-9991-4000-000-00	Payment to Bond Escrow Agent	-	2,217,838.00	-	-	-
	<i>STATUTORY BONDS</i>	<i>-</i>	<i>2,217,838.00</i>	<i>-</i>	<i>-</i>	<i>-</i>
9991	DEPARTMENT	-	2,217,838.00	-	-	-
	Expense	18,166,660.13	22,322,834.12	20,441,282.00	15,084,978.33	20,858,975.00
Revenue Total		19,203,541.57	22,872,377.67	20,441,282.00	19,567,070.67	20,858,975.00
Expense Total		18,166,660.13	22,322,834.12	20,441,282.00	15,084,978.33	20,858,975.00

Fund Balance

	FY 2020-21	FY 2021-22	FY 2022-23 Projection	FY 2023-24 <i>Tentative Budget</i>
Fund Balance – Beginning Balance	\$3,801,089	\$5,055,085	\$5,604,625	\$6,364,232
Add: Revenue	18,978,245	20,467,543	22,087,035	20,858,975
Less: Expenditures	17,724,249	19,918,003	21,327,428	20,858,975
Ending Fund Balance	5,055,085	5,604,625	6,364,232	6,364,232
 Percent of Total Fund Balance as Compared to Ensuing Year General Fund Expenses	 27.6%	 26.4%	 30.5%	
 Unassigned Fund Balance	 \$4,390,657	 \$4,908,409	 \$5,824,565	 \$5,824,565
 Percent of Unassigned Fund Balance as Compared to Ensuing Year Actual General Fund Expenses	 22.0%	 23.1%	 27.9%	

	2019-20	2020-21	2021-22	2022-23 (Projection)
Nonspendable:				
Prepaid Expenditures	<u>\$215,333</u>	<u>\$422,424</u>	<u>\$445,313</u>	<u>\$486,764</u>
Restricted:				
Debt Service	<u>\$241,685</u>	<u>\$242,004</u>	<u>\$250,903</u>	<u>\$52,903</u>
Unassigned	<u>\$3,344,071</u>	<u>\$4,390,657</u>	<u>\$4,908,409</u>	<u>\$5,824,565</u>
Total Fund Balance	<u><u>\$3,801,089</u></u>	<u><u>\$5,055,085</u></u>	<u><u>\$5,604,625</u></u>	<u><u>\$6,364,232</u></u>



WATER FUND

Revenues

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
0000	BALANCE SHEET					
F1-0000-2140-000-00	Metered Water Sales	2,705,979	2,560,466	2,565,745	2,203,917	2,619,180
F1-0000-2142-000-00	Unmetered Water Sales	8,500	8,750	6,000	6,438	9,000
F1-0000-2143-000-00	Lead Sampling Charges	75	-	250	-	-
F1-0000-2144-000-00	Water Service Charges	2,100	5,250	6,000	1,250	2,500
F1-0000-2155-000-00	Water Sales Semi S/C	214,216	219,041	218,000	158,285	219,000
F1-0000-2156-000-00	Penalties/Late Fees	19,459	28,636	25,000	15,480	25,000
	<i>DEPARTMENTAL INCOME</i>	<i>2,950,329</i>	<i>2,822,143</i>	<i>2,820,995</i>	<i>2,385,369</i>	<i>2,874,680</i>
F1-0000-2401-000-00	Interest Earnings	272	200	496	2,349	20,000
	<i>USE OF MONIES</i>	<i>272</i>	<i>200</i>	<i>496</i>	<i>2,349</i>	<i>20,000</i>
F1-0000-2650-000-00	Sale of Scrap/Excess Ma	-	-	-	-	-
F1-0000-2680-000-00	Insurance Recoveries	-	-	-	-	-
F1-0000-2690-000-00	Compensatn For Loss/Oth	-	-	-	-	-
	<i>SALE OF PROPERTY</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
F1-0000-2701-000-00	Refund of Appro-Prior Y	-	-	-	-	-
F1-0000-2705-000-00	Gifts & Donations	-	-	500	-	-
F1-0000-2770-000-00	Miscellaneous	(140)	120	-	10	-
F1-0000-2794-000-00	Unexpended Balance	-	-	-	-	-
F1-0000-2799-000-00	Unexpended Balance	-	-	-	-	-
	<i>MISC</i>	<i>(140)</i>	<i>120</i>	<i>500</i>	<i>10</i>	<i>-</i>
F1-0000-2802-000-00	Transfer From Debt Svc	-	-	-	-	-
F1-0000-2810-000-00	Transfer From General F	2,000	2,000	2,000	2,000	-
F1-0000-2850-000-00	Transfer From Capital P	-	-	-	-	-
F1-0000-2855-000-00	Transfer From Trust Fd	-	-	-	-	-
	<i>INTERFUND REVENUE</i>	<i>2,000</i>	<i>2,000</i>	<i>2,000</i>	<i>2,000</i>	<i>-</i>
0000	BALANCE SHEET	2,952,460	2,824,463	2,823,991	2,389,728	2,894,680
	Revenue	2,952,460	2,824,463	2,823,991	2,389,728	2,894,680

Expenditures

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1650	CENTRAL COMMUNICATIONS					
F1-1650-4001-000-00	Telephone	1,747	1,794	1,700	966	1,600
F1-1650-4024-000-00	Telephone Svc	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>1,747</i>	<i>1,794</i>	<i>1,700</i>	<i>966</i>	<i>1,600</i>
1650	CENTRAL COMMUNICATIONS	1,747	1,794	1,700	966	1,600
1670	CENTRAL PRINTING					
F1-1670-4002-000-00	Service Contracts	-	-	-	-	-
F1-1670-4025-000-00	Postage	3,592	4,680	4,600	-	100
	<i>CONTR. EXPENSE</i>	<i>3,592</i>	<i>4,680</i>	<i>4,600</i>	<i>-</i>	<i>100</i>
1670	CENTRAL PRINTING	3,592	4,680	4,600	-	100
1680	CENTRAL DATA PROCESSING					
F1-1680-4002-000-00	Service Contracts	-	5,610	-	6,495	6,630
F1-1680-4035-000-00	Consultant Services	-	-	-	-	-
F1-1680-4136-000-00	Payroll Processing	1,602	1,478	2,000	-	1,700
F1-1680-4317-000-00	Water Billing	7,529	6,474	7,000	10,997	12,500
	<i>CONTR. EXPENSE</i>	<i>9,131</i>	<i>13,562</i>	<i>9,000</i>	<i>17,493</i>	<i>20,830</i>
1680	CENTRAL DATA PROCESSING	9,131	13,562	9,000	17,493	20,830
1900	SPECIAL ITEMS					
F1-1900-1910-000-00	Unallocated Insurance	31,581	29,153	32,000	-	35,200
F1-1900-1911-000-00	3rd Party Administratio	-	-	-	-	-
F1-1900-1920-000-00	Municipal Assoc. Dues	377	389	360	400	360
F1-1900-1930-000-00	Judgments & Claims	-	200,000	-	-	-
F1-1900-1950-000-00	Taxes/Assess Muni Propt	5,196	5,244	5,000	-	5,250
F1-1900-1990-000-00	Contingent Account	-	-	61,899	-	48,978
	<i>CONTR. EXPENSE</i>	<i>37,153</i>	<i>234,785</i>	<i>99,259</i>	<i>400</i>	<i>89,788</i>
1900	SPECIAL ITEMS	37,153	234,785	99,259	400	89,788

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
8310	WATER ADMINISTRATION					
F1-8310-1010-000-00	Salaries	345,386	351,585	337,677	333,340	355,941
F1-8310-1012-000-00	Emergency Compensation	-	-	200	-	200
	<i>PERSONNEL SERVICES</i>	<i>345,386</i>	<i>351,585</i>	<i>337,877</i>	<i>333,340</i>	<i>356,141</i>
F1-8310-2101-000-00	Office Equipment	-	-	-	-	-
	<i>EQUIPMENT PURCHASES</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
F1-8310-4002-000-00	Service Contracts	-	-	-	-	-
F1-8310-4009-000-00	Office Supplies	-	-	-	209	300
F1-8310-4012-000-00	Bldg & Grds Rprs/Maint	-	-	-	11	2,100
F1-8310-4017-000-00	Seminars/Conferences/Du	-	389	-	(389)	150
F1-8310-4018-000-00	Miscellaneous	-	6,637	750	8,276	300
F1-8310-4021-000-00	Public Notices	-	-	-	-	-
F1-8310-4022-000-00	Bond & Note Expense	-	-	-	-	-
F1-8310-4030-000-00	Printg/Stationery	807	469	1,500	805	500
F1-8310-4035-000-00	Consultant Services	3,616	3,812	2,000	3,442	3,000
F1-8310-4056-000-00	Labor Relations Consult	-	-	2,350	-	-
F1-8310-4107-000-00	Independent Audit	4,957	5,225	7,200	370	4,500
F1-8310-4114-000-00	Professional Services	-	6,341	-	-	-
F1-8310-4318-000-00	Water Bills	-	-	-	-	-
F1-8310-4319-000-00	Water System Permit	330	330	330	330	330
	<i>CONTR. EXPENSE</i>	<i>9,710</i>	<i>23,203</i>	<i>14,130</i>	<i>13,054</i>	<i>11,180</i>
8310	WATER ADMINISTRATION	355,097	374,788	352,007	346,394	367,321

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
8320	SOURCE OF SUPPLY POWER & PUMPING					
F1-8320-1010-000-00	Salaries	-	-	-	-	-
F1-8320-1012-000-00	Emergency Compensation	-	-	-	-	-
	<i>PERSONNEL SERVICES</i>	-	-	-	-	-
F1-8320-2102-000-00	Miscellaneous Equipment	-	-	-	-	1,500
	<i>EQUIPMENT PURCHASES</i>	-	-	-	-	1,500
F1-8320-4003-000-00	Electricity	22,940	32,462	20,000	23,724	40,000
F1-8320-4005-000-00	Fuel Oil	-	144	1,500	-	500
F1-8320-4035-000-00	Consultant Services	9,900	2,912	10,000	7,688	10,000
F1-8320-4245-000-00	Equip Repairs/Parts	-	-	-	-	-
F1-8320-4246-000-00	Bldg Maint & Supplies	-	125	-	6	100
F1-8320-4319-100-00	Excess Per Capita	-	-	-	230,884	-
F1-8320-4320-000-00	Purchase of Water	751,715	699,586	798,904	555,959	742,000
F1-8320-4320-100-00	Excess Per Capita	286,011	265,063	275,846	33,239	315,000
F1-8320-4321-000-00	Water Meter Test Contra	316	-	1,000	639	200
F1-8320-4322-000-00	30" Main Repair Charges	-	91,300	50,000	-	50,000
F1-8320-4323-000-00	Distribution Maint Chgs	-	11,200	8,000	-	9,000
F1-8320-4324-000-00	Dam Repairs	7,612	16,376	15,000	-	15,000
F1-8320-4325-000-00	Reservoir Maintenance	4,140	1,581	5,000	2,112	5,000
F1-8320-4326-000-00	Treatment of Purchased Water	-	23,700	43,635	-	49,300
	<i>CONTR. EXPENSE</i>	<i>1,082,633</i>	<i>1,144,450</i>	<i>1,228,885</i>	<i>854,252</i>	<i>1,236,100</i>
8320	SOURCE OF SUPPLY POWER & PUMPING	1,082,633	1,144,450	1,228,885	854,252	1,237,600

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
8330	PURIFICATION					
F1-8330-1010-000-00	Salaries	-	-	-	-	-
F1-8330-1012-000-00	Emergency Compensation	-	-	-	-	-
	<i>PERSONNEL SERVICES</i>	-	-	-	-	-
F1-8330-2102-000-00	Miscellaneous Equipment	-	-	-	-	-
	<i>EQUIPMENT PURCHASES</i>	-	-	-	-	-
F1-8330-4018-000-00	Miscellaneous	-	-	-	-	-
F1-8330-4021-000-00	Public Notices	-	-	-	-	-
F1-8330-4035-000-00	Consultant Services	-	-	-	-	-
F1-8330-4327-000-00	Chemicals	-	-	-	-	-
F1-8330-4328-000-00	Lab Supplies	-	-	1,000	-	-
F1-8330-4329-000-00	Lead Sampling	5,973	9,392	8,000	5,520	-
F1-8330-4343-000-00	Radionuclide Testing	-	-	-	-	-
F1-8330-4345-000-00	Caustic Soda Operation	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	5,973	9,392	9,000	5,520	-
8330	PURIFICATION	5,973	9,392	9,000	5,520	-

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
8340	TRANSPORTATION & DISTRIBUTION					
F1-8340-1010-000-00	Salaries	193,803	197,490	209,736	129,091	196,131
F1-8340-1012-000-00	Emergency Compensation	5,376	16,691	11,000	7,617	11,000
	<i>PERSONNEL SERVICES</i>	<i>199,178</i>	<i>214,181</i>	<i>220,736</i>	<i>136,708</i>	<i>207,131</i>
F1-8340-2102-000-00	Miscellaneous Equipment	-	-	20,000	-	-
	<i>EQUIPMENT PURCHASES</i>	<i>-</i>	<i>-</i>	<i>20,000</i>	<i>-</i>	<i>-</i>
F1-8340-4003-000-00	Electricity	2,061	2,325	5,000	1,628	2,750
F1-8340-4017-000-00	Seminars/Conferences/Du	-	115	500	25	-
F1-8340-4018-000-00	Miscellaneous	-	-	-	-	-
F1-8340-4019-000-00	Publications/Subscripti	-	-	-	-	-
F1-8340-4020-000-00	Temporary Services	-	-	-	-	-
F1-8340-4029-000-00	Vehicle Repairs	10,384	22,278	2,000	7,249	15,000
F1-8340-4035-000-00	Consultant Services	10,525	14,181	7,500	941	7,500
F1-8340-4041-000-00	Meter Repairs/Replaceme	5,458	7,618	4,000	3,826	39,560
F1-8340-4144-000-00	General Repairs	2,711	6,610	5,000	2,186	5,000
F1-8340-4245-000-00	Equip Repairs Parts	3,169	-	-	-	1,000
F1-8340-4246-000-00	Bldg Maint & Supplies	-	-	-	-	-
F1-8340-4255-000-00	Tools & Operating Suppl	22,468	42,671	14,000	30,020	35,000
F1-8340-4300-000-00	Safety Equipment	-	-	500	-	500
F1-8340-4328-000-00	Lab Supplies	-	-	-	-	1,000
F1-8340-4329-000-00	Lead Sampling	-	-	-	-	8,000
F1-8340-4330-000-00	House Connections	-	3,500	5,000	1,137	15,000
F1-8340-4331-000-00	Water Main Improvements	138,828	101,306	65,000	67,588	65,000
F1-8340-4332-000-00	Hydrant Installations	-	-	10,000	-	5,000
F1-8340-4333-000-00	Metering/Recording Supp	-	-	1,000	-	-
	<i>CONTR. EXPENSE</i>	<i>195,605</i>	<i>200,603</i>	<i>119,500</i>	<i>114,598</i>	<i>200,310</i>
8340	TRANSPORTATION & DISTRIBUTION	394,783	414,784	360,236	251,306	407,441

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
9000	EMPLOYEE BENEFITS					
F1-9000-9010-000-00	State Retirement	70,625	69,899	88,250	-	58,000
F1-9000-9030-000-00	Social Security	15,484	16,523	41,877	10,458	43,000
F1-9000-9035-000-00	MTA Commuter Tax	504	514	1,861	465	2,000
F1-9000-9040-000-00	Workmens Compensation	28,711	13,229	25,000	-	25,000
F1-9000-9045-000-00	Life Insurance	-	-	-	-	-
F1-9000-9050-000-00	Unemployment Insurance	-	-	-	-	-
F1-9000-9055-000-00	Disability Insurance	-	-	-	-	-
F1-9000-9060-000-00	Health Insurance	78,627	104,336	138,000	111,816	173,000
F1-9000-9070-000-00	Dental Insurance	8,310	5,228	7,000	1,243	9,000
	<i>CONTR. EXPENSE</i>	<i>202,261</i>	<i>209,729</i>	<i>301,988</i>	<i>123,982</i>	<i>310,000</i>
9000	EMPLOYEE BENEFITS	202,261	209,729	301,988	123,982	310,000
9710	SERIAL B					
F1-9710-6000-606-00	Public Imp Bd-1992	-	-	-	-	-
F1-9710-6000-607-00	Public Imp Bd-1994	-	-	-	-	-
F1-9710-6000-627-00	Public Imp Bd-1996	-	-	-	-	-
F1-9710-6000-632-00	Public Imp Bd-2009	54,065	55,837	-	-	-
F1-9710-6000-697-00	Public Imp Bd-2012 Bd	-	-	-	-	-
F1-9710-6000-706-00	Public Imp Bd-2013	768	793	-	-	-
F1-9710-6000-708-00	Public Imp Bd-2017	216,309	222,404	282,030	-	286,964
	<i>PRINCIPAL</i>	<i>271,142</i>	<i>279,034</i>	<i>282,030</i>	-	<i>286,964</i>
F1-9710-7000-000-00	Interest	67,411	60,375	55,286	-	53,036
	<i>INTEREST</i>	<i>67,411</i>	<i>60,375</i>	<i>55,286</i>	-	<i>53,036</i>
9710	SERIAL B	338,553	339,409	337,316	-	340,000

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
9730	BOND ANTIC					
F1-9730-6000-608-00	Byron Pump Station	-	-	-	-	-
F1-9730-6000-613-00	Recon Water Facilitie	-	-	-	-	-
F1-9730-6000-666-00	Recons Bozell Plza-20	-	-	-	-	-
F1-9730-6000-695-00	Rep Resevr Ped Bridge	-	-	-	-	-
F1-9730-6000-702-00	LMJGFacVehDPWBldEqpFH	-	-	-	-	-
	<i>PRINCIPAL</i>	-	-	-	-	-
F1-9730-7000-000-00	Interest	-	-	-	-	-
	<i>INTEREST</i>	-	-	-	-	-
9730	BOND ANTIC	-	-	-	-	-
9900	INTERFUND					
F1-9900-9901-000-00	Transfer To General Fd	120,000	120,000	120,000	-	120,000
F1-9900-9902-000-00	Transfer To Trust Fd	-	-	-	-	-
F1-9900-9950-000-00	Transfer To Capital Fd	30,000	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>150,000</i>	<i>120,000</i>	<i>120,000</i>	-	<i>120,000</i>
9900	INTERFUND	150,000	120,000	120,000	-	120,000
	Expense	2,580,923	2,867,373	2,823,991	1,600,311	2,894,680
Expense Total		2,580,923	2,867,373	2,823,991	1,600,311	2,894,680
Revenue Total		2,952,460	2,824,463	2,823,991	2,389,728	2,894,680

Fund Balance

	FY 2020-21	FY 2021-22	FY 2022-23 Projection	FY 2023-24 <i>Tentative Budget</i>
Fund Balance – Beginning Balance	\$204,258	\$575,796	\$532,887	\$637,074
Add: Revenue	2,950,461	2,822,463	2,851,078	2,868,893
Less: Expenditures	2,578,923	2,865,372	2,746,891	2,868,893
Ending Fund Balance	575,796	532,887	637,074	637,074
 Percent of Ending Fund Balance as Compared to Ensuing Year Actual Water Fund Expenses	 20.1%	 19.4%	 22.2%	

	2019-20	2020-21	2021-22	2022-23 (Projection)
Nonspendable:				
Prepaid Expenditures	\$1,012	\$7,430	\$11,095	\$14,793
Restricted:				
Debt Service	\$13,005	\$13,005	\$13,005	\$13,005
Assigned	\$190,241	\$555,361	\$508,787	\$609,276
	\$204,258	\$575,796	\$532,887	\$637,074



LIBRARY FUND

Revenues

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
0000	BALANCE SHEET					
L1-0000-2082-000-00	Library Charges - Fines	218	8,353	10,000	12,033	10,000
L1-0000-2360-000-00	Library Svcs - Other Go	1,326,892	1,313,623	1,339,895	516,415	1,369,373
	<i>CULT & REC</i>	<i>1,327,110</i>	<i>1,321,976</i>	<i>1,349,895</i>	<i>528,448</i>	<i>1,379,373</i>
L1-0000-2401-000-00	Interest Earnings	114	146	800	25	800
	<i>USE OF MONIES</i>	<i>114</i>	<i>146</i>	<i>800</i>	<i>25</i>	<i>800</i>
L1-0000-2655-000-00	Minor Sales	301	1,026	1,000	2,531	1,000
L1-0000-2670-000-00	Sale of Instructnl Mate	216	1,378	1,000	879	1,000
L1-0000-2680-000-00	Insurance Recoveries	1,020	-	-	-	-
	<i>SALE OF PROPERTY</i>	<i>1,537</i>	<i>2,404</i>	<i>2,000</i>	<i>3,410</i>	<i>2,000</i>
L1-0000-2701-000-00	Refund of Appro-Prior Y	-	-	-	-	-
L1-0000-2705-000-00	Gifts & Donations	11,296	2,782	7,500	2,401	3,000
L1-0000-2750-000-00	Facility Rental	1,200	11,375	12,000	9,665	12,000
L1-0000-2770-000-00	Miscellaneous	7,000	12,000	12,000	14,000	14,000
L1-0000-2799-000-00	Unexpended Balance	-	-	40,000	-	30,000
	<i>MISC</i>	<i>19,496</i>	<i>26,157</i>	<i>71,500</i>	<i>26,066</i>	<i>59,000</i>
L1-0000-2810-000-00	Transfer From General F	960,855	951,246	970,271	970,271	991,617
L1-0000-2850-000-00	Transfer From Capital P	169,732	-	-	-	-
L1-0000-2855-000-00	Transfer From Trust Fd	-	-	-	-	-
	<i>INTERFUND REVENUE</i>	<i>1,130,587</i>	<i>951,246</i>	<i>970,271</i>	<i>970,271</i>	<i>991,617</i>
L1-0000-3840-000-00	State Aid For Libraries	5,048	5,047	5,175	5,195	5,400
	<i>STATE AID</i>	<i>5,048</i>	<i>5,047</i>	<i>5,175</i>	<i>5,195</i>	<i>5,400</i>
L1-0000-4960-000-00	Emerg Disaster Asst Fem	-	-	-	-	-
	<i>FEDERAL AID</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
0000	BALANCE SHEET	2,483,892	2,306,977	2,399,641	1,533,415	2,438,190
	Revenue	2,483,892	2,306,977	2,399,641	1,533,415	2,438,190

Expenditures

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1900	SPECIAL ITEMS					
L1-1900-1910-000-00	Unallocated Insurance	18,258	16,737	18,500	-	18,500
L1-1900-1911-000-00	3rd Party Administratio	-	-	-	-	-
L1-1900-1930-000-00	Judgments & Claims	-	-	-	-	-
L1-1900-1950-000-00	Taxes/Assess Muni Propt	5,628	5,537	6,000	-	6,000
L1-1900-1990-000-00	Contingent Account	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	23,886	22,274	24,500	-	24,500
1900	SPECIAL ITEMS	23,886	22,274	24,500	-	24,500
7410	LIBRARY					
L1-7410-1010-000-00	Salaries	1,159,444	1,172,876	1,270,000	994,023	1,262,500
L1-7410-1012-000-00	Emergency Compensation	2,773	1,065	6,000	4,321	6,000
	<i>PERSONNEL SERVICES</i>	<i>1,162,218</i>	<i>1,173,941</i>	<i>1,276,000</i>	<i>998,344</i>	<i>1,268,500</i>
L1-7410-2101-000-00	Office Equipment	3,662	1,625	2,500	(5,562)	2,500
L1-7410-2104-000-00	Building Equipment	1,102	2,159	3,000	2,334	3,000
L1-7410-2146-000-00	Audio	3,489	4,406	3,000	2,788	-
L1-7410-2147-000-00	Books	71,320	74,779	85,000	46,542	80,000
L1-7410-2148-000-00	Bindery	-	-	-	-	-
L1-7410-2149-000-00	Periodicals/Serials	15,635	10,363	14,000	9,875	11,500
L1-7410-2150-000-00	Video	8,060	7,951	10,000	5,320	7,000
L1-7410-2160-000-00	Music	114	-	-	-	-
L1-7410-2162-000-00	eBooks	45,444	39,271	44,000	30,046	52,000
L1-7410-2164-000-00	eAudios	17,840	23,674	18,000	19,272	23,000
	<i>EQUIPMENT PURCHASES</i>	<i>166,667</i>	<i>164,228</i>	<i>179,500</i>	<i>110,615</i>	<i>179,000</i>

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
L1-7410-4001-000-00	Telephone	2,866	3,228	3,000	2,496	3,000
L1-7410-4002-000-00	Service Contracts	47,000	54,281	40,000	40,366	44,000
L1-7410-4003-000-00	Electricity	34,244	44,945	44,000	30,910	59,500
L1-7410-4005-000-00	Fuel Oil	6,256	16,294	10,000	12,346	19,700
L1-7410-4008-000-00	Water	2,378	2,677	3,000	1,937	3,200
L1-7410-4010-000-00	Operating Supplies	-	-	-	-	-
L1-7410-4011-000-00	Bldg & Grounds Supplies	11,793	6,513	10,500	5,278	10,000
L1-7410-4012-000-00	Bldg & Grds Rprs/Maint	46,839	35,225	25,000	36,436	35,000
L1-7410-4017-000-00	Seminars/Conferences/Du	1,168	3,822	11,000	3,444	11,000
L1-7410-4018-000-00	Miscellaneous	187	158	500	40	500
L1-7410-4020-000-00	Temporary Services	-	-	-	-	-
L1-7410-4025-000-00	Postage	226	573	500	372	500
L1-7410-4027-000-00	Computer Supplies	363	297	1,500	2,860	1,000
L1-7410-4034-000-00	Petty Cash	-	-	-	-	-
L1-7410-4107-000-00	Independent Audit	4,545	4,207	5,000	293	4,500
L1-7410-4114-000-00	Professional Services	1,026	14,905	10,000	10,025	10,000
L1-7410-4123-000-00	Equipment Maintenance	-	-	-	-	-
L1-7410-4132-000-00	Architectural Fees	-	-	-	-	-
L1-7410-4136-000-00	Payroll Processing	3,983	3,547	4,000	-	3,750
L1-7410-4164-000-00	Publicity	2,835	8,211	6,500	6,257	6,500
L1-7410-4271-000-00	Rent-Parking Area	3,750	3,750	3,750	3,125	3,750
L1-7410-4334-000-00	Library Supplies	5,524	8,538	12,000	7,606	12,000
L1-7410-4335-000-00	Library System Fees	73,530	70,297	80,000	75,158	75,000
L1-7410-4395-000-00	Programming	16,728	18,703	22,000	20,029	24,000
	<i>CONTR. EXPENSE</i>	<i>265,239</i>	<i>300,172</i>	<i>292,250</i>	<i>258,977</i>	<i>326,900</i>
7410	LIBRARY	1,594,124	1,638,341	1,747,750	1,367,936	1,774,400

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
9000	EMPLOYEE BENEFITS					
L1-9000-9010-000-00	State Retirement	149,738	161,683	120,056	-	132,000
L1-9000-9030-000-00	Social Security	87,279	88,144	96,635	75,387	96,790
L1-9000-9035-000-00	MTA Commuter Tax	-	-	-	-	-
L1-9000-9040-000-00	Workmens Compensation	6,587	3,913	7,000	-	5,000
L1-9000-9050-000-00	Unemployment Insurance	-	-	-	-	-
L1-9000-9055-000-00	Disability Insurance	1,879	-	2,100	-	2,100
L1-9000-9060-000-00	Health Insurance	300,869	302,406	332,000	268,640	331,000
L1-9000-9070-000-00	Dental Insurance	19,600	18,850	19,600	21,750	22,400
L1-9000-9075-000-00	Life Insurance	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>565,952</i>	<i>574,997</i>	<i>577,391</i>	<i>365,777</i>	<i>589,290</i>
9000	EMPLOYEE BENEFITS	565,952	574,997	577,391	365,777	589,290
9900	INTERFUND					
L1-9900-9901-000-00	Transfer To General Fd	-	-	-	-	-
L1-9900-9902-000-00	Transfer To Trust Fd	-	-	-	-	-
L1-9900-9950-000-00	Transfer To Capital Fd	298,700	187,000	50,000	-	50,000
	<i>CONTR. EXPENSE</i>	<i>298,700</i>	<i>187,000</i>	<i>50,000</i>	<i>-</i>	<i>50,000</i>
9900	INTERFUND	298,700	187,000	50,000	-	50,000
	Expense	2,482,661	2,422,612	2,399,641	1,733,712	2,438,190
Expense Total		2,482,661	2,422,612	2,399,641	1,733,712	2,438,190
Revenue Total		2,483,892	2,306,977	2,399,641	1,533,415	2,438,190

Fund Balance

	FY 2020-21	FY 2021-22	FY 2022-23 Projection	FY 2023-24 <i>Tentative Budget</i>
Fund Balance – Beginning Balance	\$433,935	\$435,162	\$319,530	\$503,924
Add: Revenue	1,353,304	1,355,732	1,531,342	1,446,573
Add: Other Financing Sources	831,887	764,246	920,271	941,617
Less: Expenditures	2,183,964	2,235,610	2,355,643	2,388,190
Ending Fund Balance	435,162	319,530	\$503,924	\$503,924
 Percent of Ending Fund Balance as Compared to Ensuing Year Actual Library Fund Expenses	 29.6%	 19.4%	 21.1%	

	2019-20	2020-21	2021-22	2022-23 (Projection)
Nonspendable:				
Prepaid Expenditures	\$9,919	\$38,138	\$43,206	\$35,439
Assigned:				
Subsequent Year's Expenditures	\$40,000	\$50,000	\$40,000	\$40,000
Fund Balance	\$384,016	\$347,024	\$236,324	\$428,485
	\$433,935	\$435,162	\$319,530	\$503,924



PARKING FUND

Revenues

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
0000	BALANCE SHEET					
CP-0000-1721-000-00	Parking Lot Rental Space	-	-	-	2,363	-
CP-0000-1741-000-00	Parking Pay Station Revenue	-	298,756	300,000	201,025	375,000
	<i>TRANSPORT</i>	-	298,756	300,000	203,389	375,000
CP-0000-2401-000-00	Interest	-	18	100	9	1,125
	<i>USE OF MONIES</i>	-	18	100	9	1,125
CP-0000-2770-000-00	Miscellaneous	-	-	-	-	-
	<i>MISC</i>	-	-	-	-	-
CP-0000-2706-000-00	Highway and Bridge Grant	-	-	-	-	-
	<i>STATE AID</i>	-	-	-	-	-
CP-0000-5031-000-00		-	-	-	-	-
	<i>OBLIGATIONS</i>	-	-	-	-	-
0000	BALANCE SHEET	-	298,773	300,100	203,398	376,125
	Revenue	-	298,773	300,100	203,398	376,125

Expenditures

Expenditures	FY 2020-21 Actual	FY 2022/23 Adopted	FY 2022/23 Est. (9-Mth)	FY 2022/23 Est. Year-End	FY 2023/24 Tentative
Salaries	\$0	\$77,780	\$60,210	\$80,280	\$80,280
Contractual Services	\$29,364	\$30,240	\$63,452	\$73,240	\$26,640
Meter Repairs	\$20,515	\$2,000	\$7,390	\$10,000	\$20,000
Equipment and Supplies	\$16,972	\$3,500	\$5,142	\$5,500	\$3,000
Employee Benefits	\$0	\$32,336	\$20,897	\$26,644	\$15,703
Debt Service	\$128,063	\$129,450	\$0	\$129,450	\$140,000
Contingent Account	\$0	\$24,794	\$84,594	\$22,269	\$77,276
Expenditures Total	\$194,913	\$300,100	\$157,051	\$325,114	\$376,125

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
1900	SPECIAL ITEMS					
CP-1900-1930-000-00	Judgements & Claims	-	-	-	-	-
CP-1900-1990-000-00	Contingent Account	-	-	24,794	-	77,276
	<i>CONTR. EXPENSE</i>	-	-	24,794	-	77,276
1900	SPECIAL ITEMS	-	-	24,794	-	77,276
5650	OFF STREET PARKING					
CP-5650-1010-000-00	Salaries Off Street Parking	-	-	27,780	4,290	27,780
CP-5650-1012-000-00	Emergency Compensation OSP	-	-	-	-	-
	<i>PERSONNEL SERVICES</i>	-	-	27,780	4,290	27,780
CP-5650-2102-000-00	Miscellaneous Equipment	-	-	-	-	-
	<i>EQUIPMENT PURCHASES</i>	-	-	-	-	-
CP-5650-4002-000-00	Service Contracts	-	29,364	30,240	63,452	26,640
CP-5650-4003-000-00	Miscellaneous	-	-	-	(40)	-
CP-5650-4035-000-00	Consultant Services	-	-	-	985	-
CP-5650-4041-000-00	Meter Repairs/Replacement	-	20,515	2,000	7,390	20,000
CP-5650-4042-000-00	Printing	-	-	-	-	-
CP-5650-4058-000-00	Tunnel Maintenance	-	-	-	-	-
CP-5650-4086-000-00	Parking Signs & Repairs	-	143	500	302	500
CP-5650-4087-000-00	Rent-MTA-CAB	-	-	-	-	-
CP-5650-4089-000-00	Parking Lot Maintenance	-	-	-	-	-
CP-5650-4248-000-00	Exterminating	-	-	-	-	-
CP-5650-4255-000-00	Tools and Operating Supplies	-	16,251	2,500	4,841	2,500
CP-5650-4271-000-00	Rent-Parking Area	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	-	66,273	35,240	76,929	49,640
5650	OFF STREET PARKING	-	66,273	63,020	81,219	77,420

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
5680	DEPARTMENT					
CP-5680-1010-000-00	Salaries Parking Admin	-	-	50,000	36,346	52,500
CP-5680-1012-000-00	Emergency Compensation Admin	-	-	-	-	-
	<i>PERSONNEL SERVICES</i>	-	-	<i>50,000</i>	<i>36,346</i>	<i>52,500</i>
CP-5680-2101-000-00	Administrative Equipment	-	-	-	-	-
	<i>EQUIPMENT PURCHASES</i>	-	-	-	-	-
CP-5680-4002-000-00	Service Contracts	-	-	-	-	-
CP-5680-4009-000-00	Office Supplies	-	578	500	-	-
CP-5680-4022-000-00	Bond & Note Expense	-	-	-	-	-
CP-5680-4035-000-00	Consulting Services	-	-	-	-	-
CP-5680-4056-000-00	Labor Relations Consulting	-	-	-	-	-
CP-5680-4107-000-00	Independent Audit	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	-	<i>578</i>	<i>500</i>	-	-
5680	DEPARTMENT	-	578	50,500	36,346	52,500
9000	EMPLOYEE BENEFITS					
CP-9000-9010-000-00	State Retirement Parking Fund	-	-	13,910	-	5,000
CP-9000-9030-000-00	Social Security Parking Fund	-	-	5,950	-	6,141
CP-9000-9035-000-00	MTA Commuter Tax	-	-	264	-	273
CP-9000-9040-000-00	Workmen's Compensation	-	-	-	-	-
CP-9000-9060-000-00	Health Insurance Employee Bnft	-	-	10,400	12,849	15,703
CP-9000-9070-000-00	Dental Insurance Empl. Bnft.	-	-	1,812	-	1,812
	<i>CONTR. EXPENSE</i>	-	-	<i>32,336</i>	<i>12,849</i>	<i>28,929</i>
9000	EMPLOYEE BENEFITS	-	-	32,336	12,849	28,929

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
9710	SERIAL B					
CP-9710-6000-000-00	Serial Bond, Principal	-	125,000	125,000	-	125,000
	<i>PRINCIPAL</i>	-	<i>125,000</i>	<i>125,000</i>	-	<i>125,000</i>
CP-9710-7000-000-00	Debt Interest, BAN	-	3,063	4,450	-	15,000
	<i>INTEREST</i>	-	<i>3,063</i>	<i>4,450</i>	-	<i>15,000</i>
9710	SERIAL B	-	128,063	129,450	-	140,000
9900	INTERFUND					
CP-9900-9795-700-00	Transfer to General Fund	-	-	-	-	-
CP-9900-9950-000-00	Trasnfer to Capital Fund	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	-	-	-	-	-
9900	INTERFUND	-	-	-	-	-
	Expense	-	194,913	300,100	130,414	376,125
Revenue Total		-	298,773	300,100	203,398	376,125
Expense Total		-	194,913	300,100	130,414	376,125

Fund Balance

	FY 2021-22	FY 2022-23 Projection	FY 2023-24 <i>Tentative Budget</i>
Fund Balance – Beginning Balance	\$0	\$103,860	\$75,379
Add: Revenue	298,774	347,383	376,125
Less: Expenditures	194,914	320,114	298,849
Less: Dedicated Use of Fund Balance	0	55,750	
Ending Fund Balance	103,860	75,379	152,655

	2021-22	2022-23 (Projection)
Nonspendable:		
Prepaid Expenditures	\$0	\$1,382
Assigned:		
Subsequent Years' Expenditures		\$55,750
Fund Balance	\$103,860	\$18,247
	\$103,860	\$75,379

	2021-2022	2022-2023
Nonspendable:		
Prepaid Expenditures	\$ -	\$ 1,382
Assigned:		
Fund Balance	\$ 103,860	\$ 129,747
	<u>\$ 103,860</u>	<u>\$ 131,129</u>



SEWER FUND

Revenues

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
0000	BALANCE SHEET					
S1-0000-2120-000-00	Sewer Rents	255,757	230,062	232,077	191,464	251,147
S1-0000-2156-000-00	Penalties/Late Fees	1,711	2,365	1,600	1,241	1,600
	<i>DEPARTMENTAL INCOME</i>	<i>257,468</i>	<i>232,427</i>	<i>233,677</i>	<i>192,706</i>	<i>252,747</i>
S1-0000-2401-000-00	Interesting Earning	-	77	-	15	200
	<i>USE OF MONIES</i>	<i>-</i>	<i>77</i>	<i>-</i>	<i>15</i>	<i>200</i>
S1-0000-2799-000-00	Unexpended Balance	-	-	57,373	-	5,653
	<i>MISC</i>	<i>-</i>	<i>-</i>	<i>57,373</i>	<i>-</i>	<i>5,653</i>
0000	BALANCE SHEET	257,468	232,504	291,050	192,720	258,600

Expenditures

Account Number	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 9 Month Act.	2023-2024 Tentative
8120	SANITARY S					
S1-8120-4001-000-00	Telephone	-	-	6,250	932	2,200
S1-8120-4002-000-00	Service Contracts	-	-	-	683	1,400
S1-8120-4003-000-00	Electricity	-	3,246	5,000	2,565	5,000
S1-8120-4029-000-00	Vehicle Repairs	-	-	-	-	5,000
S1-8120-4144-000-00	General Repairs	8,449	23,433	8,500	11,712	20,000
S1-8120-4308-000-00	Parts & Supplies	1,514	6,178	2,500	-	5,000
	<i>CONTR. EXPENSE</i>	<i>9,963</i>	<i>32,856</i>	<i>22,250</i>	<i>15,892</i>	<i>38,600</i>
8120	SANITARY S	9,963	32,856	22,250	15,892	38,600
9730	BOND ANTIC					
S1-9730-6000-710-00	BAN PRINCIPAL PAYMENT	100,000	125,000	260,000	-	207,000
	<i>PRINCIPAL</i>	<i>100,000</i>	<i>125,000</i>	<i>260,000</i>	<i>-</i>	<i>207,000</i>
S1-9730-7000-000-00	BAN INTEREST	5,820	1,600	8,800	-	13,000
	<i>INTEREST</i>	<i>5,820</i>	<i>1,600</i>	<i>8,800</i>	<i>-</i>	<i>13,000</i>
9730	BOND ANTIC	105,820	126,600	268,800	-	220,000
9900	INTERFUND					
S1-9900-9901-000-00	Transfer to General Fd	-	-	-	-	-
	<i>CONTR. EXPENSE</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
9900	INTERFUND	-	-	-	-	-
S1	SEWER	141,684	73,047	-	176,828	-
Revenue Total		257,468	232,504	291,050	192,720	258,600
Expense Total		115,783	159,456	291,050	15,892	258,600

Fund Balance

	FY 2020-21	FY 2021-22	FY 2022-23	<i>FY 2023-24</i>
			Projection	<i>Tentative Budget</i>
Fund Balance – Beginning Balance	\$433,935	\$435,162	\$660,999	\$591,517
Add: Revenue	1,353,304	1,355,732	236,204	252,947
Less: Expenditures	2,183,964	2,235,610	305,686	258,600
Ending Fund Balance	435,162	660,999	591,517	585,864



CAPITAL FUND

**2023/24
CAPITAL BUDGET
AND PLAN**

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

CAPITAL PROJECT	PRIOR YEARS ACTUAL & ENCUMBERED	SOURCE OF FUNDING 2023/24	ADOPTED 2022/23	EST. MOD 2022/23	REQUEST 2023/24	TENTATIVE 2023/24	ANTICIPATED OR PLANNED 2024/25	ANTICIPATED OR PLANNED 2025/26	ANTICIPATED OR PLANNED 2026/27	ANTICIPATED OR PLANNED 2027/28
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PROGRAM SUMMARY										
Recreation			\$1,240,500	\$787,000	\$4,208,500	\$2,795,000	\$1,963,500	\$197,500	\$0	\$36,000
Administration & Equipment			\$366,600	\$420,100	\$3,688,500	\$1,546,820	\$2,228,180	\$829,000	\$187,000	\$2,489,500
Public Buildings			\$293,500	\$106,500	\$1,369,300	\$1,233,500	\$140,000	\$35,000	\$0	\$4,000
Highway Improvements			\$326,000	\$338,000	\$596,000	\$360,000	\$1,072,000	\$476,000	\$501,000	\$506,000
Drainage			\$45,000	\$45,000	\$3,548,062	\$45,000	\$142,500	\$135,000	\$135,000	\$127,500
Traffic & Parking			\$763,000	\$394,500	\$759,000	\$739,500	\$284,500	\$266,000	\$21,000	\$15,000
Sanitary Sewers			\$1,204,500	\$1,204,500	\$302,500	\$302,500	\$92,500	\$262,500	\$263,000	\$288,000
TOTAL			\$4,239,100	\$3,295,600	\$14,471,862	\$7,022,320	\$5,923,180	\$2,201,000	\$1,107,000	\$3,466,000

FUNDING SUMMARY										
1 Current Revenues		1	\$936,100	\$1,198,600	\$1,472,800	\$669,000	\$978,000	\$707,500	\$708,000	\$768,500
2 Borrowing		2	\$1,018,250	\$570,000	\$3,933,250	\$2,108,250	\$1,450,000	\$650,000	\$0	\$1,175,000
3 Use of Capital Surplus		3	\$10,000	\$60,000	\$92,000	\$34,320	\$64,180	\$0	\$0	\$65,000
4 Special Reserves (Recreation, Parking)		4	\$381,500	\$181,500	\$381,500	\$381,500	\$300,000	\$355,000	\$0	\$36,000
5 Grants		5	\$473,500	\$629,000	\$5,000,000	\$700,000	\$2,116,000	\$116,000	\$116,000	\$1,116,000
6 Gift Funds		6	\$1,040,500	\$632,000	\$3,150,000	\$2,750,000	\$900,000	\$90,000	\$0	\$0
7 Intra-agency Transfer		7	\$366,750	\$12,000	\$417,312	\$366,750	\$0	\$0	\$0	\$0
10 Sanitary Sewer Rent		10	\$12,500	\$12,500	\$25,000	\$12,500	\$115,000	\$282,500	\$283,000	\$305,500
TOTAL			\$4,239,100	\$3,295,600	\$14,471,862	\$7,022,320	\$5,923,180	\$2,201,000	\$1,107,000	\$3,466,000

**2023/24
CAPITAL BUDGET
AND PLAN**

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RECREATION

Administration

Recreation Registration Software		1			\$10,000	\$0	\$10,000			
Remote Access - Tennis / Paddle Courts		1			\$3,500	\$0	\$3,500			

Playground Improvements

Pine Brook Park Phase 1 - Play area	\$25,000									
Pine Brook Park Swingset	\$10,000									
Willow Park	\$53,645	6	\$0	\$275,000						
Turtle Park	\$364,472	6								

Athletic Improvements

Flint Park - Tennis Backboard		4						\$25,000		
Flint Park - Fields A&B Turf Improvements		6			\$1,600,000	\$1,600,000				
Flint Park - Master Plan (Design - C/A)		4	\$200,000	\$0						
Flint Park - Master Plan (Design - C/A)		1	\$0	\$155,000	\$45,000	\$45,000				
Flint Park - Tennis House, Playground, B-ball (Const.)		6	\$1,040,500	\$350,000	\$1,150,000	\$1,150,000				
Flint Park - Alma Field		5			\$1,000,000	\$0	\$1,000,000			
Flint Park - Alma Field		6			\$400,000	\$0	\$400,000			
Paddle Courts - Rehab		6						\$90,000		
Pine Brook Park - Turf Improvements	\$3,500	1								
Tennis Courts - Joints / Lines / Paint		4						\$80,000		
Lorenzen Field - Design (FY 2007/08)	\$125,000	1								
Lorenzen Field - Const Admin	\$115,000	6								
Lorenzen Field - Const.	\$250,000	5								
Lorenzen Field - Const	\$1,136,299	6								

2023/24
**CAPITAL BUDGET
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<u>Park Improvements</u>										
Nature Trail		4								
Constitution Park Renovation - Phase 1	\$12,500	6								
Constitution Park Renovation - Phase 1	\$25,000	1								
Constitution Park Renovation - Phase 2	\$895,083	6								
Constitution Park - Plantings - Final	\$30,500	6	\$0	\$7,000						
Pine Brook Park - Pathways	\$45,000	6								
<u>Buildings & Equipment</u>										
Flint Park - Playhouse (Design)		4					\$50,000			
Flint Park - Playhouse (Const.)		6					\$500,000			
Electric Blowers	\$2,500	1						\$2,500		
Electric Turf Mower		4								\$36,000
Mulcher Conversion (all mowers)	\$2,800									
Total Recreation			\$1,240,500	\$787,000	\$4,208,500	\$2,795,000	\$1,963,500	\$197,500	\$0	\$36,000

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CAPITAL BUDGET
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ADMINISTRATION

Land Use / Zoning

Zoning Analysis	\$10,000	1								
Comprehensive Plan - Residential	\$85,000	1								
Comprehensive Plan - Business Districts	\$30,000	1	\$50,000	\$50,000	\$25,000	\$25,000				
Historic Property Survey	\$10,000	5								
Historic Property Survey	\$11,000	1								

EQUIPMENT

Information Technology

Computer Equipment	\$30,000	1	\$6,000	\$6,000	\$12,000	\$10,000	\$12,000	\$12,000	\$12,000	\$12,000
Police - Computer Equipment (PCs)	\$9,800	1								
Accounting & Financial Software	\$85,000	2								
Building Department Software	\$32,000	1			\$10,000	\$8,500				
Building Department - Wide format scanner		1	\$0	\$15,000						
Server Upgrades (PD & VH)	\$25,500	1	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500			
Building & Clerk Files Digitization	\$5,000	5	\$7,500	\$0	\$25,000	\$25,000				
Tax Billing Software	\$10,000	3								
Assessment Software		1								\$10,000
Fire Inspection & Mapping Program	\$40,000	5								
Alarm Billing Software		3					\$6,500			
Police CAD/RMS Mobile software		3			\$40,000	\$0	\$40,000			
Police Scheduling Software	\$10,000	3								

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<u>Police Department</u>										
Police Cruisers	\$145,000	1	\$68,600	\$75,600	\$165,000	\$78,000	\$80,000	\$82,000	\$85,000	\$87,500
Stationary License Plate Reader		3			\$52,000	\$34,320	\$17,680			
Dash Cam /Body Cameras		5	\$0	\$60,000						
In-Car Mobile Computers	\$27,750	1								
Digital Radios / Communication System		1	\$120,000	\$90,000						
Speed enforcement Laser (Laser Tech Lidar)		1			\$6,500	\$6,500				
Live Scan Fingerprinting Replacement	\$29,000	1								
Patrol Rifles / Shotguns	\$14,750	1								
Duty Firearms (Red Dot Optic)		1			\$26,000	\$0	\$26,000			
Taser Replacement	\$11,575	3								
Body Armor Replacement	\$11,075	1								
IP Cameras - VH & Train Station	\$36,600	1								
Chief Vehicle	\$35,000	3	\$0	\$50,000						\$65,000
A.E.D. (ten) - Police and Fire	\$6,300	1			\$24,000	\$12,000	\$12,000			
<u>Fire Department</u>										
Chief Vehicle	\$57,000	1	\$41,000	\$0	\$65,000	\$65,000				
Utility Vehicle 2229		1								\$35,000
Replace Engine 33 (Pumper)		2								\$1,000,000
Replace Engine 33 (Pumper)	\$53,000	1								
Engine 33 modifications	\$20,000	1								
Replace Tower Ladder 7		5			\$1,000,000	\$0	\$1,000,000			\$1,000,000
Replace Tower Ladder 7		2			\$900,000	\$0	\$900,000			
Air Bag System		3	\$10,000	\$10,000						
Communication Radios - New Band	\$28,100	1			\$46,000	\$23,000	\$23,000			
Mobile Computers - Engine 33 & 35, TL 7	\$2,437	5								
Emergency Air Supply System	\$5,000	1								
Rescue Ropes	\$15,000	1								
Personal Safety System (bailout)		1			\$16,000	\$16,000				
Turnout Gear	\$32,500	5								
Washer / Dryer - Turnout Gear	\$18,600	5								
Thermal Imaging Camera	\$10,500	1								\$15,000
Fire Hose and Nozzles	\$50,000	5								
Ventilation Fans	\$4,000	1								
Scott Packs & Thermal Imager Camera	\$162,000	5								

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Department of Public Works										
Highway Equipment & Vehicles	\$155,000	1	\$50,000	\$50,000	\$80,000	\$50,000	\$100,000	\$85,000	\$90,000	\$90,000
Sanitation - One Arm Bandet - (2 Trucks)		2			\$760,000	\$760,000				
Sanitation - Disposal Carts		4			\$200,000	\$200,000				
Pre-wet / Liquid Calcium Saddle Tanks		1								
Backhoe	\$110,000	2								
Sanitation Refuse Packer	\$305,000	2						\$175,000		\$175,000
10 Wheel Dump Truck Refurbish (H-7)	\$25,000	1								
Digitizing Engineering Maps & GIS Equipment	\$5,000	1	\$0	\$0	\$2,500	\$0	\$2,500			
6 Wheel Dump / Snow Fighter	\$185,000	2								
6 Wheel Dump / Snow Fighter	\$15,000	1								
Wheel Loader		5			\$225,000	\$225,000				
Street Sweeper	\$175,000	2								
Street Sweeper	\$50,000	1								
Bucket Truck		2						\$175,000		
Sewer Jet / Vac Truck		2						\$300,000		
UHF Radio System (backup emergency comm)	\$15,000	1	\$5,000	\$5,000						
Total Administration & Equipment			\$366,600	\$420,100	\$3,688,500	\$1,546,820	\$2,228,180	\$829,000	\$187,000	\$2,489,500

PUBLIC BUILDINGS

Village Hall

Cabling For New Phone System	\$15,000	1								
Emergency Backup Generator (Design)	\$22,500	2								
Emergency Backup Generator (Construction)	\$168,000	2								
Cable TV Broadcasting Improvements (PEG)		7	\$93,500	\$0	\$93,500	\$93,500				
Village website - new platform	\$20,000	1								
Window Replacement		2	\$175,000	\$0	\$175,000	\$175,000				
Village Hall Entry / Security Improvements*	\$3,000	1	\$0	\$0	\$25,000	\$0	\$25,000			
HVAC - Condition / Needs Assessment / Inventory	\$8,350	1								
HVAC - Upgrade / Replacement (Design)		1	\$0	\$31,500	\$65,000	\$65,000				
HVAC - Upgrade / Replacement (Construction)		2			\$600,000	\$600,000				
HVAC - Upgrade / Replacement (Construction)		5	\$0	\$0	\$300,000	\$300,000				

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<u>Public Safety</u>										
Police - Locker Room - Insulation	\$7,500	1								
Police - Locker Room - HVAC	\$4,500	1								
Police - Offices - HVAC		1								
Police - Relocation of Base Radio	\$5,000	1								
Police - Door Access Security Upgrade		1	\$0	\$0	\$15,800	\$0				
Police - Kitchen	\$3,500	1								
Fire - Basement	\$2,500	1								
Fire - Apparatus Floor Membrane		1						\$20,000		
Fire - Apron restoration		1	\$0	\$0	\$50,000	\$0	\$50,000			
Police - Women's Locker Room Expansion		5	\$0	\$50,000						

PUBLIC BUILDINGS (Continued)										
<u>Public Works</u>										
CAPITAL PROJECT	PRIOR YEARS ACTUAL & ENCUMBERED	SOURCE OF FUNDING 2023/24	ADOPTED 2022/23	EST. MOD 2022/23	REQUEST 2023/24	TENTATIVE 2023/24	ANTICIPATED OR PLANNED 2024/25	ANTICIPATED OR PLANNED 2025/26	ANTICIPATED OR PLANNED 2026/27	ANTICIPATED OR PLANNED 2027/28
Central Garage - Roof & Gutter Repair	\$30,200	1	\$10,000	\$10,000	\$15,000	\$0	\$15,000			
Gas Heaters	\$14,600	1								\$4,000
Security / Privacy Fence / Gate		1	\$15,000	\$15,000						
Fuel Tanks / Pumps	\$157,000	2								
Vehicle Wash Bay & Drainage (Design & Const.)		1	\$0	\$0	\$30,000	\$0	\$30,000			
Mezzanine / Storage		1					\$20,000			
Highway Yard - Spreader & Plow Rack		1						\$15,000		
Total Public Buildings			\$293,500	\$106,500	\$1,369,300	\$1,233,500	\$140,000	\$35,000	\$0	\$4,000

2023/24
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HIGHWAY IMPROVEMENTS										
<u>Road/Pedestrian/Traffic Improvements</u>										
Pavement Management Study / Survey		1								
Road Resurfacing, Curbing	\$488,725	1	\$150,000	\$150,000	\$250,000	\$150,000	\$250,000	\$250,000	\$275,000	\$275,000
Road Resurfacing, Curbing (CHIPs)	\$464,000	5	\$116,000	\$116,000	\$150,000	\$150,000	\$116,000	\$116,000	\$116,000	\$116,000
Road Resurfacing, Curbing (ConEd)	\$438,001	7	\$0	\$12,000						
Curbing - Non-paving locations	\$80,000	1	\$20,000	\$20,000	\$50,000	\$20,000	\$50,000	\$60,000	\$60,000	\$65,000
Sidewalks - 60/40 Program	\$120,000	1	\$30,000	\$30,000	\$40,000	\$30,000	\$40,000	\$40,000	\$40,000	\$40,000
Illuminated Crosswalk Signs		1	\$0	\$0	\$20,000	\$0	\$20,000			
Larchmont Ave (Palmer-BPR) Curb & Pave		2					\$550,000			
Palmer/Hall Intersection Improvement (Design)	\$12,800	1								
Palmer/Hall Intersection Improvement (Const.)	\$80,000	1								
Traffic Signal Loop Repair (Larchmont / Addison)		1	\$0	\$0	\$12,000	\$0	\$12,000			
Traffic Signal Loop Repair (Palmer / East)		1	\$0	\$0	\$12,000	\$0	\$12,000			
Traffic Signal Loop Repair (Chatsworth / Forest Park)		1	\$0	\$0	\$12,000	\$0	\$12,000			
Traffic Islands - Curbing	\$10,000	1	\$10,000	\$10,000	\$50,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Highway Improvements			\$326,000	\$338,000	\$596,000	\$360,000	\$1,072,000	\$476,000	\$501,000	\$506,000

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STORM DRAINAGE

Storm Drainage

Drainage Improvements (Dry Weather Flow)		1	\$0	\$0	\$40,000	\$0	\$40,000	\$40,000	\$40,000	\$40,000
Drainage Improvements (Dry Weather Flow)		10	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Cleaning & TV Inspection		1	\$0	\$0	\$15,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Cleaning & TV Inspection		10	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Pipe Lining Program		1	\$0	\$0	\$20,000	\$0	\$20,000	\$15,000	\$15,000	\$10,000
Pipe Lining Program		10	\$5,000	\$5,000	\$7,500	\$5,000	\$7,500	\$5,000	\$5,000	\$2,500

Pine Brook Drainage Improvement Project (2)

Pine Brook Flood Mitigation (Preliminary Plan)	\$15,000	5								
Pine Brook Flood Mitigation (30% Design)		5		\$0	\$75,000	\$0				
Pine Brook Flood Mitigation (30% Design)		7		\$0	\$50,562	\$0				
Pine Brook Flood Mitigation (30% Design) (2)		1		\$0	\$25,000	\$0				
Pine Brook Flood Mitigation (Design & Const. Mgt)		5		\$0	\$125,000	\$0				
Pine Brook Flood Mitigation (Design & Const. Mgt)(2)		2		\$0	\$175,000	\$0				
Pine Brook Flood Mitigation (Const.) (DASNY)		5		\$0	\$600,000	\$0				
Pine Brook Flood Mitigation (Const.) (WC)		5		\$0	\$1,500,000	\$0				
Pine Brook Flood Mitigation (Const.) Local Share(2)		2		\$0	\$750,000	\$0				

Other Drainage Projects

Storm Sewer Drainage Installation Trouble Locations	\$70,000	1	\$35,000	\$35,000	\$150,000	\$35,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Drainage			\$45,000	\$45,000	\$3,548,062	\$45,000	\$142,500	\$135,000	\$135,000	\$127,500

(2) The project is contingent upon grant proceeds.

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

CAPITAL PROJECT	PRIOR YEARS ACTUAL & ENCUMBERED	SOURCE OF FUNDING 2023/24	ADOPTED 2022/23	EST. MOD 2022/23	REQUEST 2023/24	TENTATIVE 2023/24	ANTICIPATED OR PLANNED 2024/25	ANTICIPATED OR PLANNED 2025/26	ANTICIPATED OR PLANNED 2026/27	ANTICIPATED OR PLANNED 2027/28
TRAFFIC & PARKING IMPROVEMENTS										
<u>Parking</u>										
Business District Multispace Parking Meters - Design	\$30,000	1								
Business District Multispace Parking Meters & Related Equipment - Purchase / Install	\$450,000	2								
MSM - Replace Three Units (Lot 3)	\$34,000	2								
Parking Enforcement Vehicle (Electric)		2	\$30,000	\$30,000						
LPR - Parking Enforcement Technology	\$45,000	2								
Electric Vehicle Charging Locations	\$2,500	6								
Electric Vehicle Charging Locations		5		\$53,000						
Village Hall Parking Lot		1	\$0	\$125,000						
North Ave Parking Expansion (Design)	\$43,700	1								
North Ave Parking Expansion (Construction)		2	\$273,250	\$0	\$273,250	\$273,250				
North Ave Parking Expansion (Construction)		7	\$273,250	\$0	\$273,250	\$273,250				
Open Lot Plan(s)	\$10,000	4	\$16,500	\$16,500	\$16,500	\$16,500				
Rehabilitate Open Lots - Phase 1 (3)		4	\$165,000	\$165,000	\$165,000	\$165,000				
Rehabilitate Open Lots - Phase 2 (3)		4					\$250,000	\$250,000		
<u>Traffic Calming & Pedestrian Improvements</u>										
Pine Brook Staircase	\$55,000	1								
Downtown Streetscape Materials / Tree pits	\$40,000	1	\$5,000	\$5,000	\$10,000	\$5,000	\$20,000	\$10,000	\$15,000	\$15,000
LED Street lights - Demonstration	\$3,500	1								
LED Street lights - Village-wide	\$150,000	1								
Illuminated Radar Speed Sign		1			\$10,000	\$6,500	\$3,500			
Street Sign Inventory & Assessment		1	\$0	\$0	\$5,000	\$0	\$5,000			
Street Sign I & A - Replacement (reg signs)		1	\$0	\$0	\$6,000	\$0	\$6,000	\$6,000	\$6,000	
Total Traffic & Parking Improvement			\$763,000	\$394,500	\$759,000	\$739,500	\$284,500	\$266,000	\$21,000	\$15,000

(3) Project areas to be investigated together.

**2023/24
CAPITAL BUDGET
AND PLAN**

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

CAPITAL PROJECT	PRIOR YEARS ACTUAL & ENCUMBERED	SOURCE OF FUNDING 2023/24	ADOPTED 2022/23	EST. MOD 2022/23	REQUEST 2023/24	TENTATIVE 2023/24	ANTICIPATED OR PLANNED 2024/25	ANTICIPATED OR PLANNED 2025/26	ANTICIPATED OR PLANNED 2026/27	ANTICIPATED OR PLANNED 2027/28
SANITARY SEWERS										
Cleaning & TV Program		10								\$25,000
Chemical Treatment	\$15,000	10	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$3,000	\$3,000
Pipe Lining		10					\$30,000	\$200,000	\$200,000	\$200,000
Manhole Rehabilitation		10					\$30,000	\$30,000	\$30,000	\$30,000
Point Repairs		10					\$30,000	\$30,000	\$30,000	\$30,000
Sanitary Sewer Evaluation Study (SSES)	\$430,000	10								
Sanitary Sewer I&I Repairs (ARPA)	\$312,000	1	\$312,000	\$312,000						
Sanitary Sewer I&I Repairs	\$444,000	5	\$350,000	\$350,000	\$0	\$0				
Sanitary Sewer I&I Repairs	\$800,000	2	\$540,000	\$540,000	\$300,000	\$300,000				
Total Sanitary Sewers			\$1,204,500	\$1,204,500	\$302,500	\$302,500	\$92,500	\$262,500	\$263,000	\$288,000

**2023/24
CAPITAL BUDGET
AND PLAN**

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

CAPITAL PROJECT	PRIOR YEARS ACTUAL & ENCUMBERED	SOURCE OF FUNDING 2023/24	ADOPTED 2022/23	EST. MOD 2022/23	REQUEST 2023/24	TENTATIVE 2023/24	ANTICIPATED OR PLANNED 2024/25	ANTICIPATED OR PLANNED 2025/26	ANTICIPATED OR PLANNED 2026/27	ANTICIPATED OR PLANNED 2027/28
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WATER ENTERPRISE FUND

Improvements/Equipment

Utility Vehicle		9.0			\$30,000	\$30,000				\$55,000
Flint Park - Water Main Replacement	\$125,000	9.5	\$0	\$125,000						
Pipe Cement Lining/Valve Replacement (Design)		9.0							\$25,000	\$25,000
Pipe Cement Lining/Valve Replacement (Const.)		9.0							\$100,000	\$100,000
Pipe Cement Lining/Valve Replacement (Const.) (1)		9.2							\$500,000	\$500,000
Remote Meter Read Equipment (Design)	\$29,000	9.2								
Remote Meter Read Equipment (Construction)	\$750,000	9.2								
Byron Place Tanks & Pumps Replacement (Design)	\$270,000	9.2								
Byron Place Pumping Station (Construction)	\$1,278,500	9.2								
Byron Place Tanks Replacement (Construction)	\$1,400,000	9.2								
Transite Pipe - Water Main Replacement (Design & C/A)		9.2	\$25,000	\$37,700	\$40,000	\$40,000				
Transite Pipe - Water Main Replacement (Construction)		9.2	\$250,000	\$0	\$500,000	\$250,000	\$250,000			
Small Pick-up Truck		9.0	\$30,000	\$0	\$30,000	\$30,000				
Valve Exercising Tool		9.0	\$55,000	\$0	\$55,000	\$55,000				
Leak Detection Equipment - Correlators		9.0	\$35,000	\$0	\$25,000	\$25,000				
Reservior - Caretaker's House - Repainting		9.0	\$0	\$0	\$9,000	\$0	\$9,000			
Reservior - Trail Rehabilitation		9.0	\$5,000	\$0	\$5,000	\$5,000				
Dam- Clear Earthen Berm		9.0								
Retrofitted Water Meter Replacements	\$40,000	9.0	\$40,000	\$40,000	\$40,000	\$40,000				
Total Water Fund			\$440,000	\$202,700	\$734,000	\$475,000	\$259,000	\$0	\$625,000	\$680,000

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



SUPPLEMENTAL SCHEDULES

Authorized Funded Position Summary Table

<i>General Fund</i>	<i>FY 2021-22</i>		<i>FY 2022-23</i>		<i>FY 2023-24</i>	
	<i>Full-Time</i>	<i>Part-Time</i>	<i>Full-Time</i>	<i>Part-Time</i>	<i>Full-Time</i>	<i>Part-Time</i>
<i>Village Justice</i>	2	10	2	10	2	10
<i>Administrator</i>	1 ^S	0	2 ^S	0	2 ^S	0
<i>Treasurer</i>	2 ^S	1	2 ^S	1	2 ^S	1
<i>Assessor</i>	1 ^S	2	1 ^S	2	1 ^S	2
<i>Clerk</i>	1	0 ^S	1	0 ^S	1	0 ^S
<i>Personnel</i>	1 ^S	0	1 ^S	0	1 ^S	0
<i>Village Hall</i>	1	1	1	1	1	1
<i>Central Garage</i>	1 ^S	1	1 ^S	1	1 ^S	1
<i>Police Department</i>	27	11	27	11	27	11
<i>Fire Department</i>	16	0	16	0	16	0
<i>Safety Inspection</i>	3	1	3	1	4	2
<i>Street Administration</i>	2 ^S	0	2 ^S	0	2 ^S	0
<i>Street Maintenance</i>	6	0	6	0	6	0
<i>Street Lighting</i>	1	0	1	0	1	0
<i>Off Street Parking</i>	0	1	0	0 ^S	0	0 ^S
<i>Parks</i>	4	2	4	2	4	2
<i>Playgrounds & Rec</i>	0	4	0	4	0	4
<i>Youth Programs</i>	0	32	0	32	0	32
<i>Street Cleaning</i>	1	0	1	0	1	0
<i>General Fund Total</i>	70	65	71	65	72	65

<i>Water Fund</i>	FY 2021-22		FY 2022-23		FY 2023-24	
<i>Water Administration</i>	0	0	0	0	0	0
<i>Transmission & Distribution</i>	3	0	3	0	3	0
<i>Water Fund Total</i>	3	0	3	0	3	0
<i>Parking Fund</i>	FY 2021-22		FY 2022-23		FY 2023-24	
<i>Off Street Parking</i>	N/A	N/A	0	2	0	2 ^S
<i>Department</i>	N/A	N/A	0 ^S	0	0 ^S	0
<i>Parking Fund Total</i>	N/A	N/A	0	2	0	2
<i>Total Village-Wide Positions</i>	73	65	74	67	75	67

“S” indicates that position(s) share funding in multiple Departments or Funds.

Salary Schedules

<u>Dept G/L</u> <u>Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>				<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized</u> <u>Full-Time</u> <u>Positions</u>	<u>Authorized</u> <u>Part-Time</u> <u>Positions</u>	<u>Compensation</u> <u>(FT)</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/</u> <u>Allow.</u>	<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
<u>A-1110.1</u>	<u>VILLAGE JUSTICE</u>										
	Village Justice	0	2	\$ 25,000	\$25,000	\$ -	\$ -	\$ 50,000	\$ 50,000	-	-
	Court Clerk (2)	1	-	\$ 82,400	\$82,400	\$ -	\$ -	82,400	82,400	-	-
	Data Entry Oper. (Vacant)	1	-	\$ 55,000	\$55,000	\$ -	\$ -	55,000	55,000	-	-
	Court Security Personnel (P.T.)	0	8	\$ 2,880	\$ 2,880	\$ -	\$ -	23,040	23,040	-	-
	Emergency Compensation	<u>0</u>	<u>0</u>	\$ -	\$ -	\$ -	\$ -	-	-	-	-
TOTAL DEPARTMENT		2	10					210,440	210,440	-	-
<u>A-1221.1</u>	<u>ADMINISTRATOR</u>										
(40% Water Admin.) (25,000 to Clerk)	Village Administrator (8)	1	-	\$ 165,550	165,550	-	-	165,550	99,330	66,220	-
	Assitant Village Administrator (1)	1	-	\$ 105,000	105,000	-	-	105,000	26,250	26,250	52,500
	Emergency Compensation	<u>0</u>	<u>0</u>	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT		2	0					270,550	125,580	92,470	52,500
<u>A-1325.1</u>	<u>TREASURER</u>										
(40% Water Admin.) (No Allocation to Water)	Treasurer (2)	1	-	128,750	128,750	-	-	128,750	77,250	51,500	-
	Deputy Treasurer (1)	1	-	95,000	95,000	-	-	95,000	57,000	38,000	-
	Part-time	-	1	10,000	10,000	-	-	10,000	10,000	-	-
	Emergency Compensation	0	0	500	500	-	-	500	300	200	-
TOTAL DEPARTMENT		2	1					234,250	144,550	89,700	-
<u>A-1340.1</u>	<u>BUDGET</u>										
	Emergency Compensation	<u>0</u>	<u>0</u>	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT		0	0					-	-	-	-

<u>Dept G/L</u> <u>Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>				<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized</u> <u>Full-Time</u> <u>Positions</u>	<u>Authorized</u> <u>Part-Time</u> <u>Positions</u>	<u>Compensation</u> <u>(FT)</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/</u> <u>Allow.</u>	<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
<u>A-1355.1</u>	<u>ASSESSOR</u>										
	Assessor (11)	0	1	28,556	28,556	-	-	28,556	28,556	-	-
(75% Water)	Administrative Aide (8)	1	-	72,000	72,000	-	-	72,000	18,000	54,000	-
	Clerk (P.T.)	0	1	10,000	10,000	-	-	10,000	10,000	-	-
	Emergency Compensation	0	0	2,500	2,500	-	-	2,500	2,500	-	-
TOTAL DEPARTMENT		1	2					113,056	59,056	54,000	-
<u>A-1410.1</u>	<u>CLERK</u>										
	Village Clerk (Administrator) (8)	0	-	25,000	25,000	-	-	25,000	25,000	-	-
	Deputy Clerk (18)	1	-	79,439	63,025	-	16,414	79,439	79,439	-	-
	Emergency Compensation	0	0	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT		1	0					104,439	104,439	-	-
<u>A-1430.1</u>	<u>PERSONNEL</u>										
(35% Water Admin.)	Payroll Clerk (6)	1	-	76,338	76,338	-	-	76,338	49,620	26,718	-
	Part - Time	0	-	-	-	-	-	-	-	-	-
	Emergency Compensation	0	0	1,000	1,000	-	-	1,000	650	350	-
TOTAL DEPARTMENT		1	0					77,338	50,270	27,068	-
<u>A-1440.1</u>	<u>ENGINEER</u>										
(25% Water Admin.)	Engineer (0)	0	-	-	-	-	-	-	-	-	-
	Intermediate Clerk (PT)	0	-	-	-	-	-	-	-	-	-
	Emergency Compensation	0	0	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT		0	0					-	-	-	-

<u>Dept G/L</u> <u>Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/</u> <u>Allow.</u>	<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized</u> <u>Full-Time</u> <u>Positions</u>	<u>Authorized</u> <u>Part-Time</u> <u>Positions</u>	<u>Compensation</u> <u>(FT)</u>				<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
<u>A-1620.1</u>	<u>VILLAGE HALL</u>										
	Cleaner (P.T.)	-	1	20,000	20,000	-	-	20,000	20,000	-	-
	Caretaker (7)	1	-	55,441	55,441	-	-	55,441	55,441	-	-
	Health Ins. Buyout	-	-	2,500		-	2,500	2,500	2,500	-	-
	Emergency Compensation	<u>0</u>	<u>0</u>	15,000	15,000	-	-	15,000	15,000	-	-
TOTAL DEPARTMENT		1	1					92,941	92,941	-	-
<u>A-1640.1</u>	<u>CENTRAL GARAGE</u>										
(15% Water)	Auto-Mech - Foreman (8)	1	-	83,013	83,013	-	-	83,013	70,561	12,452	-
(No Allocation	Auto Mechanic	0	1	15,000	15,000	-	-	15,000	15,000	-	-
to Water)	Emergency Compensation	<u>0</u>	<u>0</u>	20,000	20,000	-	-	20,000	20,000	-	-
TOTAL DEPARTMENT		1	1					118,013	105,561	12,452	-

<u>Dept G/L</u> <u>Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>			<u>Stipend/</u> <u>Allow.</u>	<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized</u> <u>Full-Time</u> <u>Positions</u>	<u>Authorized</u> <u>Part-Time</u> <u>Positions</u>	<u>Compensation</u> <u>(FT)</u>	<u>Rate</u>	<u>Longevity</u>		<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
A-3120.1	<u>POLICE DEPARTMENT</u>										
	Chief (2)	1	-	254,000	230,000	-	24,000	254,000	254,000	-	-
	Lieutenant (34, 17)	2	-	164,092	162,567	1,525	-	328,184	328,184	-	-
	Sergeant (18)	1	-	146,540	145,015	1,525	-	146,540	146,540	-	-
	Sergeant (10), (10), (10)	3	-	146,415	145,015	1,400	-	439,245	439,245	-	-
	Sergeant (9)	1	-	146,290	145,015	1,275	-	146,290	146,290	-	-
	Detective Gr.I (5), (7)	2	-	135,468	134,193	1,275	-	270,936	270,936	-	-
	Detective Gr. II (0)	0	-	-	-	-	-	-	-	-	-
	Police Officer - Gr. 1 (28)	1	-	127,088	125,563	1,525	-	127,088	127,088	-	-
	Police Officer - Gr. 1 (11)	1	-	126,963	125,563	1,400	-	126,963	126,963	-	-
	Police Officer - Gr. 1 (5)	1	-	126,838	125,563	1,275	-	126,838	126,838	-	-
	Police Officer - Gr. 1 (4)	1	-	115,929	115,929	-	-	115,929	115,929	-	-
	Police Officer - Gr. 2 (2)	2	-	121,218	121,218	-	-	242,435	242,435	-	-
	Police Officer - Gr. 1 (2)	1	-	113,975	113,975	-	-	113,975	113,975	-	-
	Police Officer - Gr. 1 (1)	3	-	108,906	108,906	-	-	326,718	326,718	-	-
	Police Officer - Gr. 2 (2)	1	-	96,593	96,593	-	-	96,593	96,593	-	-
	Police Officer - Gr. 2 (1)	1	-	87,381	87,381	-	-	87,381	87,381	-	-
	Police Officer - Gr. 3 (3)	1	0	86,454	86,454	-	-	86,454	86,454	-	-
	Police Officer - Gr. 4 (Vacant)	1	-	73,417	73,417	-	-	73,417	73,417	-	-
	Clothing Allowance	0	-	16,450	16,450	-	-	16,450	16,450	-	-
	Health Ins. Buyout	0	-	15,000	-	-	15,000	15,000	15,000	-	-
	Holidays	0	-	164,131	164,131	-	-	164,131	164,131	-	-
TOTAL DEPARTMENT		24	0					3,304,567	3,304,567	-	-

<u>Dept G/L</u> <u>Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/</u> <u>Allow.</u>	<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized</u> <u>Full-Time</u> <u>Positions</u>	<u>Authorized</u> <u>Part-Time</u> <u>Positions</u>	<u>Compensation</u> <u>(FT)</u>				<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
A-3120.1a	POLICE DEPARTMENT										
	School Crossing Guard (16)	-	1	13,650	13,650	-	-	13,650	13,650	-	-
	School Crossing Guard (14)	-	1	13,650	13,650	-	-	13,650	13,650	-	-
	School Crossing Guard (12)	-	-	-	-	-	-	-	-	-	-
	School Crossing Guard (10)	-	1	15,600	15,600	-	-	15,600	15,600	-	-
	School Crossing Guard (8)	-	1	15,600	15,600	-	-	15,600	15,600	-	-
	School Crossing Guard (7)	-	1	15,600	15,600	-	-	15,600	15,600	-	-
	School Crossing Guard (6)	-	1	15,600	15,600	-	-	15,600	15,600	-	-
	School Crossing Guard	-	1	13,650	13,650	-	-	13,650	13,650	-	-
	School Crossing Guard/ PEO (P.T.)	-	1	7,500	7,500	-	-	10,140	7,500	-	-
	PEO/ School Guards (30)	1	-	59,700	58,550	1,150	-	59,700	59,700	-	-
	PEO/ School Guards (2)	1	-	52,387	52,387	-	-	52,387	52,387	-	-
	PEO (Vacant)	-	1	18,000	18,000	-	-	18,000	18,000	-	-
	PEO (Vacant)	-	1	15,000	15,000	-	-	15,000	15,000	-	-
	PEO (Vacant)	-	1	15,000	15,000	-	-	15,000	-	-	15,000
	Sr. Office Assistant (9)	1	-	75,411	74,661	750	-	75,411	75,411	-	-
	Health Allowance	-	-	-	-	-	-	-	-	-	-
	Holidays	-	0	3,350	3,350	-	-	20,100	20,100	-	-
	Shoe Allowance	-	-	1,200	1,200	-	-	1,200	1,200	-	-
	Emergency Compensation	-	-	20,000	20,000	-	-	20,000	20,000	-	-
TOTAL DEPARTMENT		3	11					390,288	372,648	-	15,000

<u>Dept G/L</u> <u>Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/</u> <u>Allow.</u>	<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized</u> <u>Full-Time</u> <u>Positions</u>	<u>Authorized</u> <u>Part-Time</u> <u>Positions</u>	<u>Compensation</u> <u>(FT)</u>				<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
A-3410.1	FIRE DEPARTMENT										
	Chief (28)	1	-	185,518	178,667	5,000	1,851	185,518	185,518	-	-
	Lieutenant (10)	1	-	129,242	126,475	850	1,918	129,242	129,242	-	-
	Lieutenant (10)	1	-	129,242	126,475	850	1,918	129,242	129,242	-	-
	Lieutenant (9)	1	-	129,242	126,475	850	1,918	129,242	129,242	-	-
	Lieutenant (8)	1	-	129,242	126,475	850	1,918	129,242	129,242	-	-
	Firefighter (14)	1	-	112,503	109,585	1,000	1,918	112,503	112,503	-	-
	Firefighter (13)	1	-	112,453	109,585	950	1,918	112,453	112,453	-	-
	Firefighter (11)	1	-	112,453	109,585	950	1,918	112,453	112,453	-	-
	Firefighter (11)	1	0	112,453	109,585	950	1,918	112,453	112,453	-	-
	Firefighter (11)	1	0	112,453	109,585	950	1,918	112,453	112,453	-	-
	Firefighter (10)	1	-	112,353	109,585	850	1,918	112,353	112,353	-	-
	Firefighter (4)	1	-	97,709	95,791	-	1,918	97,709	97,709	-	-
	Firefighter (3)	1	-	87,856	85,938	-	1,918	87,856	87,856	-	-
	Firefighter (3)	1	-	84,368	82,450	-	1,918	84,368	84,368	-	-
	Firefighter (2)	1	-	77,836	75,918	-	1,918	77,836	77,836	-	-
	Firefighter (1)	1	0	65,374	63,456	-	1,918	65,374	65,374	-	-
	207-A Firefighter	0	0	-	-	-	-	-	-	-	-
	Clothing Allowance	0	-	9,250	9,250	-	-	9,250	9,250	-	-
	HI Buyout	0	-	6,000	-	-	6,000	6,000	6,000	-	-
	Holidays	0	-	136,485	136,485	-	-	136,485	136,485	-	-
	Training	0	-	35,000	35,000	-	-	35,000	35,000	-	-
	Emergency Compensation	<u>0</u>	<u>0</u>	<u>225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>	<u>-</u>
TOTAL DEPARTMENT		16	0					2,202,034	2,202,034	-	-

<u>Dept G/L Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>				<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized Full-Time Positions</u>	<u>Authorized Part-Time Positions</u>	<u>Compensation (FT)</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/ Allow.</u>	<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
A-3620.1	<u>SAFETY INSPECTION</u>										
	Bldg. Inspector (Vacant)	0	-	-	-	-	-	-	-	-	-
	Secretary - Planning/ Zoning Board:	1	-	64,297	64,297	-	-	64,297	64,297	-	-
	Assistant Building Inspector (3)	1	-	128,750	84,667	-	44,083	128,750	128,750	-	-
	Assistant Civil Engineer (1)	1	0	103,000	103,000	-	-	103,000	103,000	-	-
	Inspector (P/T) (1)	0	1	35,000	35,000	-	-	-	-	-	-
	Intermediate Clerk	0	1	30,000	30,000	-	-	30,000	30,000	-	-
	Emergency Compensation	0	0	1,000	1,000	-	-	1,000	1,000	-	-
TOTAL DEPARTMENT		3	2					327,047	327,047	-	-
A-5010.1	<u>STREET ADMINISTRATION</u>										
(50% & 25% Water Admin.)	General Foreman (29)	1	-	111,030	111,030	-	-	111,030	55,515	55,515	-
	Village Hall Facility Stipend	-	-	11,311	-	-	11,311	11,311	11,311	-	-
	Road Foreman (30)	1	-	98,942	98,942	-	-	98,942	74,207	24,736	-
TOTAL DEPARTMENT		2	0					221,283	141,033	80,251	-
A-5110.1	<u>STREET MAINTENANCE</u>										
	MEO (23)	1	-	78,365	77,090	1,275	-	78,365	78,365	-	-
	MEO (23)	1	-	78,365	77,090	1,275	-	78,365	78,365	-	-
	MEO (21)	1	-	78,365	77,090	1,275	-	78,365	78,365	-	-
	Skilled Laborer (2)	1	-	71,281	71,281	-	-	71,281	71,281	-	-
	Laborer (23)	1	-	65,164	63,889	1,275	-	65,164	65,164	-	-
	Laborer (2)	1	-	58,589	58,589	-	-	58,589	58,589	-	-
	Emergency Comp.	0	0	64,000	64,000	-	-	64,000	64,000	-	-
TOTAL DEPARTMENT		6	0					494,129	494,129	-	-

<u>Dept G/L</u> <u>Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>				<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized</u> <u>Full-Time</u> <u>Positions</u>	<u>Authorized</u> <u>Part-Time</u> <u>Positions</u>	<u>Compensation</u> <u>(FT)</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/</u> <u>Allow.</u>	<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
A-5142.1	SNOW REMOVAL	-	-	-	-	-	-	-	-	-	-
	Emergency Compensation	<u>0</u>	<u>0</u>	45,000	45,000	-	-	45,000	45,000	-	-
TOTAL DEPARTMENT		0	0					45,000	45,000	-	-
A-5182.1	STREET LIGHTING										
	MEO (26)	1	-	78,365	77,090	1,275	-	78,365	78,365	-	-
	Emergency Compensation	<u>0</u>	<u>0</u>	5,000	5,000	-	-	5,000	5,000	-	-
TOTAL DEPARTMENT		1	0					83,365	83,365	-	-
A-5650.1	OFF STREET PARKING										
	Meter Mechanic - Part Time	-	1	8,580	-	8,580	-	8,580	-	-	8,580
	Emergency Compensation	<u>0</u>	<u>0</u>	1,500	-	1,500	-	1,500	1,500	-	-
TOTAL DEPARTMENT		0	1					10,080	1,500	-	8,580

<u>Dept G/L</u> <u>Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>			<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>	
		<u>Full-Time</u> <u>Positions</u>	<u>Part-Time</u> <u>Positions</u>	<u>Compensation</u> <u>(FT)</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/</u> <u>Allow.</u>	<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
<u>A-7110.1</u>	<u>PARKS</u>										
	MEO (16)	1	-	78,265	77,090	1,175	-	78,265	78,265	-	-
	Skilled Laborer (5)	1	-	71,281	71,281	-	-	71,281	71,281	-	-
	Laborer (Vacant)	1	-	50,000	50,000	-	-	50,000	50,000	-	-
	Laborers (P.T.)	-	2	15,750	15,750	-	-	31,500	31,500	-	-
	Park Groundsman (19)	1	-	74,412	73,187	1,225	-	74,412	74,412	-	-
	Health Allowance	0	-	5,000	-	-	5,000	5,000	5,000	-	-
	Emergency Compensation	<u>0</u>	<u>0</u>	20,000	20,000	-	-	<u>20,000</u>	<u>20,000</u>	-	-
TOTAL DEPARTMENT		4	2					330,458	330,458	-	-
<u>A-7140.10</u>	<u>PLAYGROUNDS & REC</u>										
	Recreation Director (PT)	-	1	45,079	45,079	-	-	45,079	45,079	-	-
<u>A-7140.14</u>	Recreation Attendants (PT)	-	3	7,500	7,500	-	-	<u>22,500</u>	<u>22,500</u>	-	-
TOTAL DEPARTMENT		0	4					67,579	67,579	-	-
<u>A-7310.1</u>	<u>Youth Programs</u>										
	Camp Director	-	1	7,000	7,000	-	-	7,000	7,000	-	-
	Assistant Camp Director	-	2	3,000	3,000	-	-	6,000	6,000	-	-
	Activities Director	-	1	3,600	3,600	-	-	3,600	3,600	-	-
	Art Director	-	2	3,600	3,600	-	-	7,200	7,200	-	-
	Water Safety	-	1	3,000	3,000	-	-	3,000	3,000	-	-
	Lifeguard	-	6	1,890	1,890	-	-	11,340	11,340	-	-
	Counselors I	-	14	2,880	2,880	-	-	40,320	40,320	-	-
	Counselors II	-	5	2,700	2,700	-	-	<u>13,500</u>	<u>13,500</u>	-	-
TOTAL DEPARTMENT		0	32					91,960	91,960	-	-

<u>Dept G/L Number</u>	<u>Department Name Title (Years)</u>	<u>No. of</u>	<u>No. of</u>	<u>Total</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/ Allow.</u>	<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized Full-Time Positions</u>	<u>Authorized Part-Time Positions</u>	<u>Compensation (FT)</u>				<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
A-8170.1	<u>STREET CLEANING</u>										
	Labor Foreman (24)	1	-	84,288	83,013	1,275	-	84,288	84,288	-	-
	Emergency Compensation	<u>0</u>	<u>0</u>	3,000	3,000	-	-	3,000	3,000	-	-
TOTAL DEPARTMENT		1	0					87,288	87,288	-	-
TOTAL GENERAL FUND		71	67					\$ 8,876,105	\$8,441,444	\$355,941	\$76,080
F-8310.1	<u>WATER ADMINISTRATION</u>										
	Detail in General Fund	0	-	-	-	-	-	-	-	355,941	-
	brought forward	<u>0</u>	<u>0</u>	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT		0	0					-	-	355,941	-
F-8340.1	<u>TRANSMISSION & DISTR.</u>										
	Water Maintenance Man Gr I (33)	1	-	85,996	82,846	1,150	2,000	85,996	-	85,996	-
	Laborer (18)	1	-	59,235	58,185	1,050	-	59,235	-	59,235	-
	Water Maintenance Wkr Gr I (Vaca	1	-	50,000	50,000	-	-	50,000	-	50,000	-
	Clothing Allowance	-	-	900	-	-	900	900	-	900	-
	Emergency Compensation	<u>0</u>	<u>0</u>	11,000	11,000	-	-	11,000	-	11,000	-
TOTAL DEPARTMENT		3	0					207,131	-	207,131	-
TOTAL WATER FUND		3	0					\$ 273	\$356,214	\$ 273	

<u>Dept G/L Number</u>	<u>Department Name</u> Title (Years)	<u>No. of</u>	<u>No. of</u>	<u>Total</u>	<u>Rate</u>	<u>Longevity</u>	<u>Stipend/ Allow.</u>	<u>Total</u>	<u>General</u>	<u>Water</u>	<u>Parking</u>
		<u>Authorized Full-Time Positions</u>	<u>Authorized Part-Time Positions</u>	<u>Compensation (FT)</u>				<u>Appropriation</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
CP-5650.1	<u>OFF STREET PARKING</u>										
	Detail in General Fund	0	2	-	-	-	-	-	-	-	23,580
	brought forward	<u>0</u>	<u>0</u>	-	-	-	-	-	-	-	-
		0	2					-	-	-	23,580
TOTAL DEPARTMENT		0	2					-	-	-	23,580
CP-5680.1	<u>DEPARTMENT</u>										
	Detail in General Fund	0	1	-	-	-	-	-	-	-	52,500
	brought forward	<u>0</u>	<u>0</u>	-	-	-	-	-	-	-	-
		0	1					-	-	-	52,500
TOTAL DEPARTMENT		0	1					-	-	-	52,500
TOTAL PARKING FUND		0	3					\$ -	\$ -		\$76,080

Assessment Changes

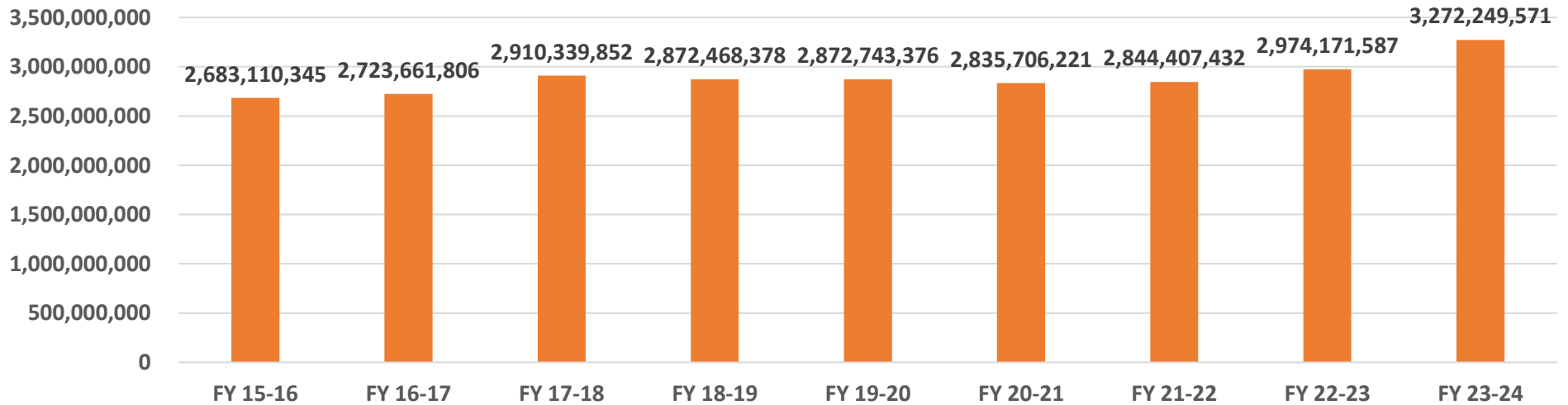
Tentative

	Partial Market Value	Partial Market Value	Partial Market Value	100% Market Value	100% Market Value	100% Market Value	100% Market Value	100% Market Value	100% Market Value
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Equalization rate	1.45%	1.44%	1.35%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
AV Pre Equalization	2,683,110,345	2,723,661,806	2,910,339,852	2,872,468,378	2,872,743,376	2,835,706,221	2,844,407,432	2,974,171,587	3,272,249,571

TOTAL ASSESSED VALUE	38,905,100	39,220,730	39,289,588	2,872,468,378	2,872,743,376	2,835,706,221	2,844,407,432	2,974,171,587	3,272,249,571
TAX RATE PER 1,000	338.90549	348.53737	362.3545	5.0549	5.19	5.28	5.3771	5.29538	4.9188
Total Assessment Change	FY 15-16 vs 14-15	FY 16-17 vs 15-16	FY 17-18 vs 16-17	FY 18-19 vs 17-18	FY 19-20 vs 18-19	FY 20-21 vs 19-20	FY 21-22 vs 20-21	FY 22-23 vs 21-22	FY 22-23 vs 21-22
% INCREASE/DECREASE	0.08%	0.81%	0.18%	7211.02%	-0.48%	-1.29%	0.31%	4.56%	10.02%

Revaluation Year

Assessed Value



Schedule of Debt Service

Short-Term Borrowing - Bond Anticipation Notes

Purpose	Year of Original Issue	Maturity Date	Rate of Interest	Balance June 1, 2022	New Issues	Note Payments	Balance May 31, 2023
Sanitation Sewer Evaluation Study	2017	6/15/2022	-	100,000		100,000	-
Various Capital Projects	2018	6/15/2022	-	252,300		252,300	-
Various Capital Projects	2021	6/15/2023	2.03%	940,000		205,000	735,000
Parking Meter	2021	2/10/2024	4.00%	500,000		125,000	375,000
				<u>1,792,300</u>	<u>-</u>	<u>682,300</u>	<u>1,110,000</u>

Long-Term Borrowing - Bonds

Purpose	Year of Issue	Original Issue Amount	Maturity Date	Interest Rate	Balance May 31, 2023
Various Village Purposes	2017	\$ 5,908,201	September, 2031	2.00 - 2.50 %	3,800,000
Refunding Bond	2021	2,260,000	August, 2029	.60 - 1.75 %	<u>1,795,000</u>
					<u>5,595,000</u>

GENERAL FUND SUMMARY SCHEDULE OF DEBT SERVICE

Fiscal Year	Bond Principal	Bond Interest	Total	Existing BAN P&I	Proposed BAN	Total BANs	Total Existing & Proposed	Palmer Ave Streetscape	Net Debt Service
2023-2024	511,878.00	51,253.05	563,131.05	41,334.50	-	41,334.50	604,465.55	(33,311.96)	571,153.59
2024-2025	520,761.00	44,949.17	565,710.17	40,302.80	-	40,302.80	606,012.97	(32,740.72)	573,272.25
2025-2026	340,357.00	38,916.32	379,273.32	39,531.40	-	39,531.40	418,804.72	(32,169.48)	386,635.24
2026-2027	344,265.00	33,232.59	377,497.59	-	-	-	377,497.59	(31,769.21)	345,728.38
2027-2028	353,146.00	26,986.94	380,132.94	-	-	-	380,132.94	(31,241.21)	348,891.73
2028-2029	362,029.00	20,267.08	382,296.08	-	-	-	382,296.08	(30,741.37)	351,554.71
2029-2030	367,888.00	12,905.40	380,793.40	-	-	-	380,793.40	(30,312.94)	350,480.46
2030-2031	177,759.00	6,812.46	184,571.46	-	-	-	184,571.46	(29,598.89)	154,972.57
2031-2032	183,619.00	2,295.24	185,914.24	-	-	-	185,914.24	(28,884.84)	157,029.40
Total	3,161,702.00	237,618.25	3,399,320.25	121,168.70	-	121,168.70	3,520,488.95	(280,770.62)	3,239,718.33

WATER FUND SUMMARY SCHEDULE OF DEBT SERVICE

Fiscal Year	Bond Principal	Bond Interest	Total	Existing BAN P&I	Proposed BAN	Total BANs	Total Existing & Proposed	Palmer Ave Streetscape	Net Debt Service
2023-2024	288,122.00	50,319.45	338,441.45	-	-	-	338,441.45	-	338,441.45
2024-2025	294,239.00	45,118.33	339,357.33	-	-	-	339,357.33	-	339,357.33
2025-2026	244,643.00	40,016.18	284,659.18	-	-	-	284,659.18	-	284,659.18
2026-2027	250,735.00	34,943.66	285,678.66	-	-	-	285,678.66	-	285,678.66
2027-2028	256,854.00	29,555.56	286,409.56	-	-	-	286,409.56	-	286,409.56
2028-2029	262,971.00	23,841.67	286,812.67	-	-	-	286,812.67	-	286,812.67
2029-2030	272,112.00	17,488.35	289,600.35	-	-	-	289,600.35	-	289,600.35
2030-2031	277,241.00	10,625.04	287,866.04	-	-	-	287,866.04	-	287,866.04
2031-2032	286,381.00	3,579.76	289,960.76	-	-	-	289,960.76	-	289,960.76
Total	2,433,298.00	255,488.00	2,688,786.00	-	-	-	2,688,786.00	-	2,688,786.00

SUMMARY OF BANS

Revised 3/08/2023 per bond counsel

	Original Amount	Balance at 5/31/2022	Payment due 2022-2023	Projected bal. at 5/31/2023	Payment due 2023-2024	Payment due 2024-2025	Payment due 2025-2026	Payment due 2026-2027
CP Fund								
2/11/2021 Parking Meters	625,000.00	500,000.00	125,000.00	375,000.00	125,000.00	125,000.00	125,000.00	-
Sewer Rent Fund								
Issue Date Purpose								
6/16/2021 Sanitary Sewer Evaluation Study	500,000.00	100,000.00	100,000.00	-	-	-	-	-
6/16/2021 Sanitary Sewer Evaluation Study	800,000.00	775,000.00	155,000.00	620,000.00	207,000.00	207,000.00	206,000.00	-
Capital Projects Fund								
6/16/2018 Purchase of Various Equipment	447,000.00	252,300.00	252,300.00	-	-	-	-	-
6/16/2021 Purchase of Street Sweeper	175,000.00	165,000.00	50,000.00	115,000.00	39,000.00	38,000.00	38,000.00	-
TOTAL		1,792,300.00	682,300.00	1,110,000.00	371,000.00	370,000.00	369,000.00	-

VILLAGE OF LARCHMONT SCHEDULE OF DEBT PRINCIPAL AND INTEREST						
PUBLIC IMPROVEMENT (SERIAL) BONDS, 2021 - \$2,260,000 REFUNDING THE 2009 & 2013 PISBs						
FY	Due Date	Principal	Interest	Total	Interest Rate	Bonds O/S Fiscal Y/E
2021-2022	8/1/2021	45,000.00	3,173.04	48,173.04	0.500%	2,215,000.00
	2/1/2022		12,303.75	12,303.75		
2022-2023	8/1/2022	420,000.00	12,303.75	432,303.75	0.600%	1,795,000.00
	2/1/2023		11,043.75	11,043.75		
2023-2024	8/1/2023	420,000.00	11,043.75	431,043.75	0.800%	1,375,000.00
	2/1/2024		9,363.75	9,363.75		
2024-2025	8/1/2024	425,000.00	9,363.75	434,363.75	1.000%	950,000.00
	2/1/2025		7,238.75	7,238.75		
2025-2026	8/1/2025	185,000.00	7,238.75	192,238.75	1.200%	765,000.00
	2/1/2026		6,128.75	6,128.75		
2026-2027	8/1/2026	185,000.00	6,128.75	191,128.75	1.450%	580,000.00
	2/1/2027		4,787.50	4,787.50		
2027-2028	8/1/2027	190,000.00	4,787.50	194,787.50	1.550%	390,000.00
	2/1/2028		3,315.00	3,315.00		
2028-2029	8/1/2028	195,000.00	3,315.00	198,315.00	1.650%	195,000.00
	2/1/2029		1,706.25	1,706.25		
2029-2030	8/1/2029	195,000.00	1,705.26	196,705.26	1.750%	-
TOTAL		2,260,000.00	114,947.05	2,374,947.05		

Refunded bond distribution	GF	2,080,875.00
	Water	179,125.00
	Total	2,260,000.00

Original purposes:
(Summarized)

	2013 Issue	2009 Issue
Fire	825,792.00	
Sanitation	636,200.00	
DPW	573,627.00	
Palmer Ave	320,350.00	
Library Roof	185,529.00	
Parking Meters	27,000.00	
Water Fund	13,210.00	675,000.00
Various	-	2,293,275.00
	<u>2,581,708.00</u>	<u>2,968,275.00</u>

VILLAGE OF LARCHMONT SCHEDULE OF DEBT PRINCIPAL AND INTEREST						
PUBLIC IMPROVEMENT (SERIAL) BONDS, 2017 - \$5,908,201 FOR VARIOUS PURPOSES						
Fiscal Year	Due Date	Principal	Interest	Total	Interest Rate	Bonds O/S Fiscal Y/E
2016-2017	3/1/2017					
2017-2018	9/1/2017	323,201.00	74,158.60	397,359.60	2.000%	5,585,000.00
	3/1/2018		60,332.50	60,332.50		
2018-2019	9/1/2018	345,000.00	60,332.50	405,332.50	2.000%	5,240,000.00
	3/1/2019		56,882.50	56,882.50		
2019-2020	9/1/2019	350,000.00	56,882.50	406,882.50	2.000%	4,890,000.00
	3/1/2020		53,382.50	53,382.50		
2020-2021	9/1/2020	355,000.00	53,382.50	408,382.50	2.000%	4,535,000.00
	3/1/2021		49,832.50	49,832.50		
2021-2022	9/1/2021	365,000.00	49,832.50	414,832.50	2.000%	4,170,000.00
	3/1/2022		46,182.50	46,182.50		
2022-2023	9/1/2022	370,000.00	46,182.50	416,182.50	2.000%	3,800,000.00
	3/1/2023		42,482.50	42,482.50		
2023-2024	9/1/2023	380,000.00	42,482.50	422,482.50	2.000%	3,420,000.00
	3/1/2024		38,682.50	38,682.50		
2024-2025	9/1/2024	390,000.00	38,682.50	428,682.50	2.000%	3,030,000.00
	3/1/2025		34,782.50	34,782.50		
2025-2026	9/1/2025	400,000.00	34,782.50	434,782.50	2.000%	2,630,000.00
	3/1/2026		30,782.50	30,782.50		
2026-2027	9/1/2026	410,000.00	30,782.50	440,782.50	2.100%	2,220,000.00
	3/1/2027		26,477.50	26,477.50		
2027-2028	9/1/2027	420,000.00	26,477.50	446,477.50	2.150%	1,800,000.00
	3/1/2028		21,962.50	21,962.50		
2028-2029	9/1/2028	430,000.00	21,962.50	451,962.50	2.250%	1,370,000.00
	3/1/2029		17,125.00	17,125.00		
2029-2030	9/1/2029	445,000.00	17,125.00	462,125.00	2.500%	925,000.00
	3/1/2030		11,562.50	11,562.50		
2030-2031	9/1/2030	455,000.00	11,562.50	466,562.50	2.500%	470,000.00
	3/1/2031		5,875.00	5,875.00		
2031-2032	9/1/2031	470,000.00	5,875.00	475,875.00	2.500%	-
TOTAL		5,908,201.00	1,066,848.60	6,975,049.60		

Purpose:	
126,651.00	Purchase of Sanitation Truck
77,420.00	Reconstruction of Larchmont Public Library Roof
1,774,650.00	Reconstruction of Palmer Avenue
85,000.00	Purchase & Installation of Accounting Software
74,480.00	Purchase of Hydro Dynamic Separator at DPW
170,000.00	Replacement of Gasoline Tank at Village Yard
<u>2,308,201.00</u>	General Fund
800,000.00	Reconstruction of Water Storage & Distribution
2,800,000.00	Reconstruction of Water Storage & Distribution 2
<u>3,600,000.00</u>	Water

Year Ending May 31,	Principal	Interest
2024	800,000.00	101,572.50
2025	815,000.00	90,067.50
2026	585,000.00	78,932.50
2027	595,000.00	68,176.25
2028	610,000.00	56,542.50
2029	625,000.00	44,108.75
2030	640,000.00	30,392.76
2031	455,000.00	17,437.50
2032	470,000.00	5,875.00
	<u>5,595,000.00</u>	<u>493,105.26</u>

Constitutional Debt Limit

Average Full Valuation

Year	Full Valuation
2023 Tentitive	3,270,551,571
2022	2,974,171,587
2021	2,844,407,432
2020	2,835,706,221
2019	2,872,468,378
 Total Five-Year Full Valuation	 14,797,305,189
 Five-Year Average Full Valuation	 2,959,461,038
 Debt Contracting Limitation: 7% of Five-Year Average Valuation	 207,162,273
 <u>Debt Contracting Limitation</u>	 207,162,273
 Gross Indebtedness:	
Serial Bonds	5,595,000
Bond Anticipation Notes (BAN)	1,110,000
 Total Gross Indebtedness	 6,705,000
 Less:	
Current Unexpended Appropriations for Principal Debt Service (Non-Exempt)	1,472,300
 Net Indebtedness	 5,232,700
 Percentage of Limitation Used Compliance?	 2.53% Yes
 Debt-Contracting Remaining Margin	 201,929,573

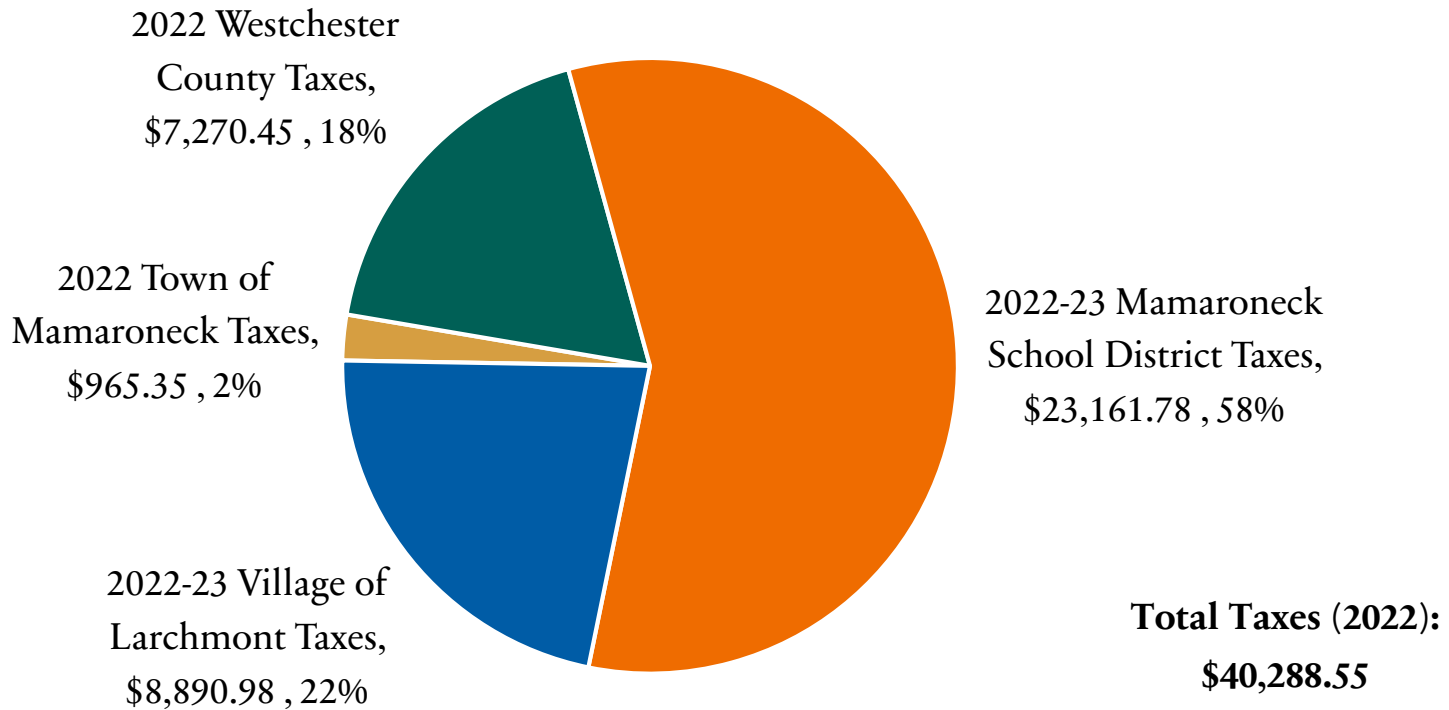
Municipalities in New York State are limited to a debt-contracting margin of seven percent of the five-year average full valuation of properties in the jurisdiction. The five-year average for the Village of Larchmont, inclusive of the 2023 tentative assessment roll released on January 30, 2023, is \$2,959,461,038. The debt contracting limit is \$207,162,273. As of the tentative budget, the Village of Larchmont’s gross indebtedness is \$6,705,000, and net indebtedness (when excluding unexpended appropriations for principal debt service within FY 2022-23) is \$5,232,700 or 2.53% of the debt contracting limitation. The Village, therefore, remains in compliance with its constitutional debt limit, and still has \$201,929,573 of cushion in case new debt needs to be issued.

While total debt as of the date of this tentative budget is at \$6,705,000, FY 2023-24 will see a decrease in debt service through the retirement of a BAN from 2018 that will take place within FY 2022-23. In addition, all other BANs are scheduled to be completely paid off by FY 2026-27, which is only three years away. At that time, the Village will have significantly more breathing room to borrow new debt, if it is needed, and fund even more improvements to Village assets.

Sample Tax Bill – Average Assessed Value Home

	Average Assessed Value Property	Full Value Assessment for all properties	Tax Rate	Sample Village Tax Bill
Average Assessed Home Value (2022, final):	\$1,679,000	\$2,974,686,204	\$5.29538	\$8,890.98
Average Assessed Home Value (2023, tentative):	\$1,853,658	\$3,270,551,571	\$4.91883	\$9,119.51
Change in Average Tax Bill			-\$0.38 (-7.11%)	+\$228.57 (+2.57%)

Sample Tax Bill on a \$1,679,000 average value Larchmont property (2022)





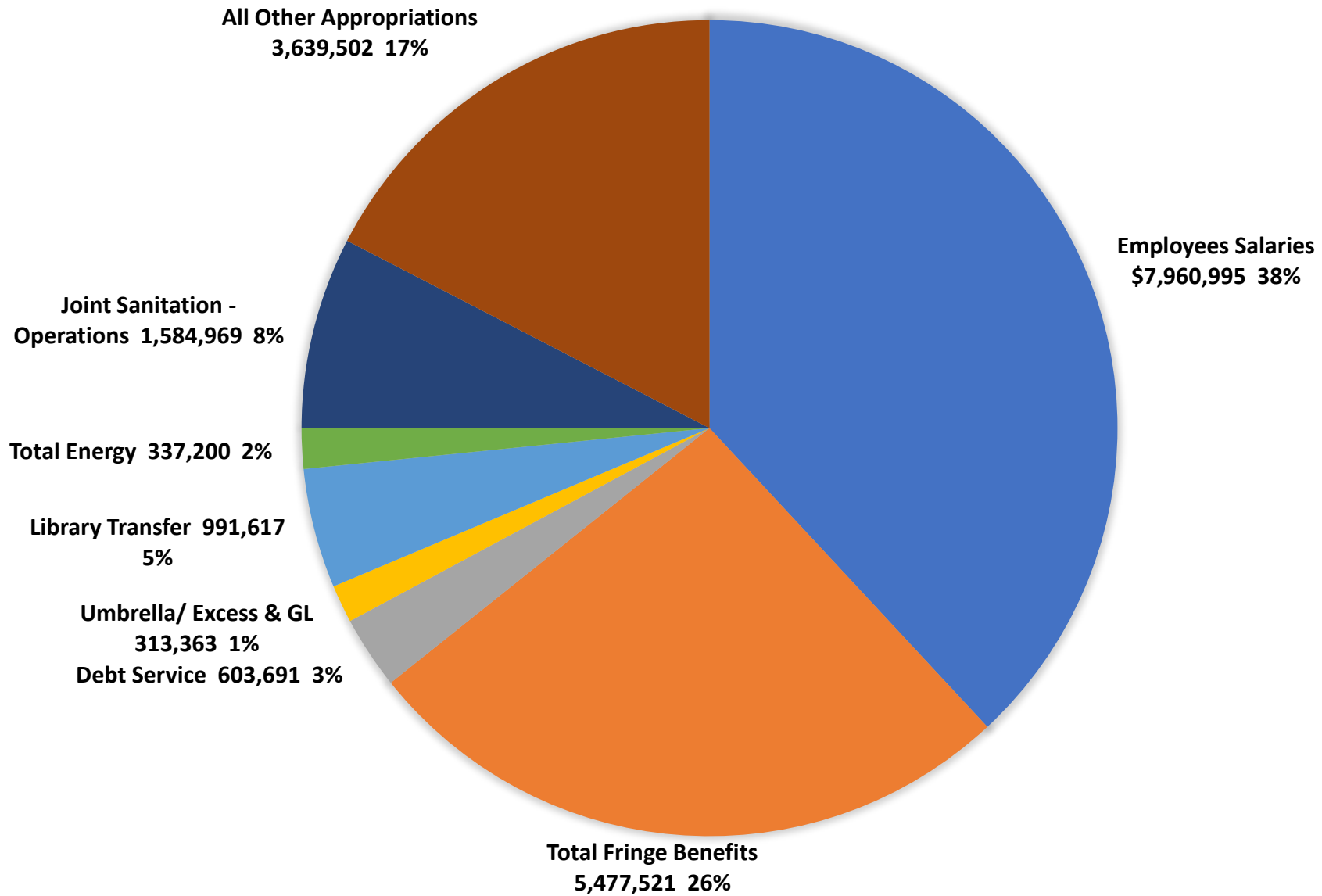
APPENDIX

Analysis of General Fund Appropriations

**Village of Larchmont
Analysis of Appropriations
Fiscal Year 2023 - 2024 TENTATIVE BUDGET (A)**

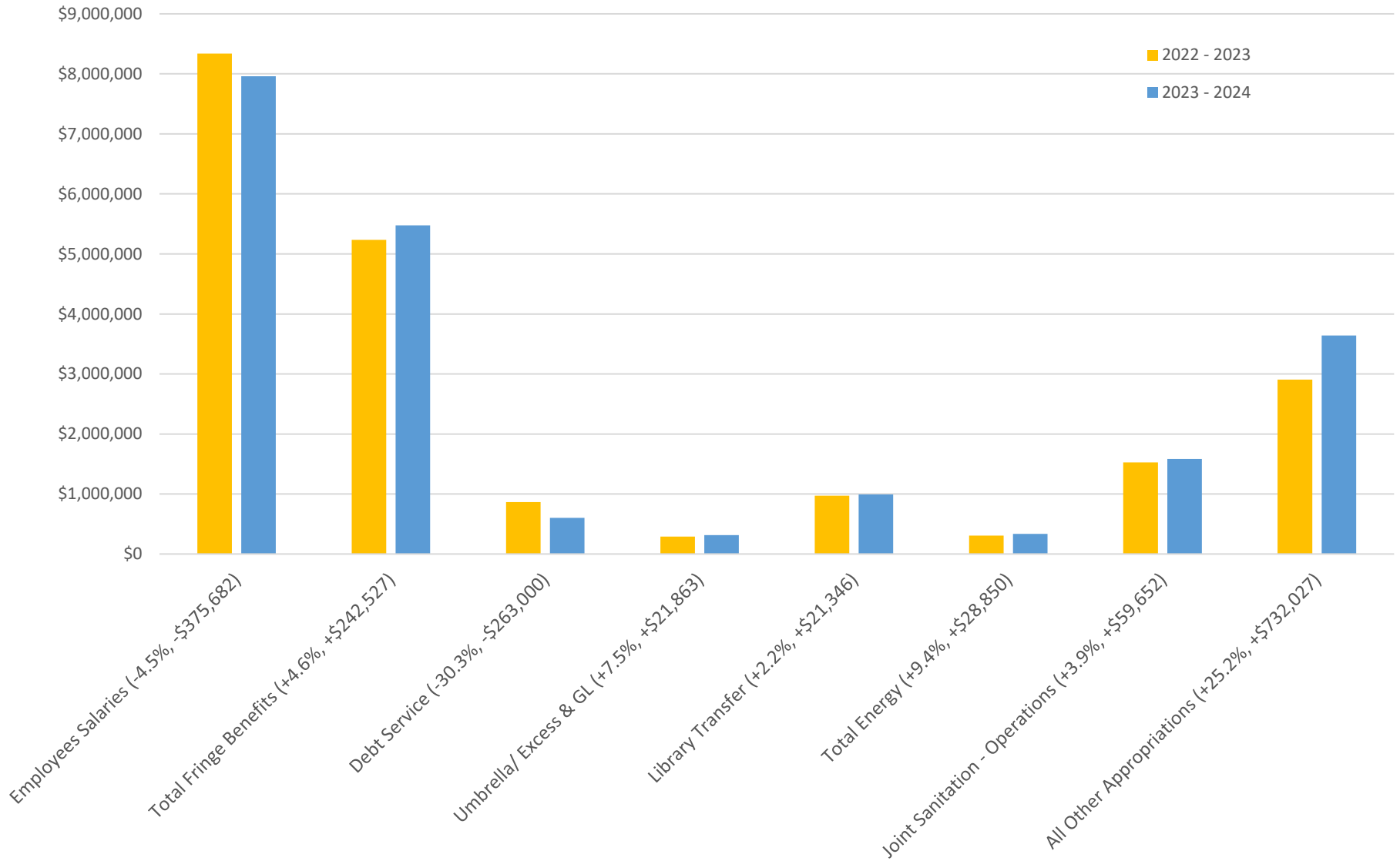
Employees Salaries:		\$ 7,960,995	38.07%
Retirement:	1,888,000		
Health Insurance:	2,500,000		
Dental Insurance:	108,350		
Workers Compensation:	300,000		
Social Security	645,770		
MTA Commuter Tax	28,701		
Life Insurance	1,700		
Unemployment Insurance:	<u>5,000</u>		
Total Fringe Benefits:		5,477,521	26.20%
Debt Service:		603,691	2.89%
Umbrella/ Excess & GL:		313,363	1.50%
Library Transfer:		991,617	4.74%
Utilities (Gas & Electric):	196,900		
Gasoline & Diesel:	<u>140,300</u>		
Total Energy:		337,200	1.61%
Joint Sanitation - Operations		1,584,969	7.58%
All Other Appropriations:		<u>3,639,502</u>	<u>17.41%</u>
Total Appropriations:		<u>\$ 20,908,858</u>	<u>100.00%</u>

**VILLAGE OF LARCHMONT
2023-24 TENTATIVE BUDGET APPROPRIATIONS ANALYSIS
TOTAL \$20,908,858**



<u>APPROPRIATIONS CATGEGORY</u>	<u>TENTATIVE BUDGET FISCAL YEAR 2022 - 2023</u>	<u>ADOPTED BUDGET FISCAL YEAR 2023 - 2024</u>	<u>PERCENTAGE VARIANCE</u>	<u>\$ AMOUNT VARIANCE</u>
Employees Salaries (-4.5%, -\$375,682)	8,336,677	7,960,995	-4.5%	(375,682)
Total Fringe Benefits (+4.6%, +\$242,527)	5,234,994	5,477,521	4.6%	242,527
Debt Service (-30.3%, -\$263,000)	866,698	603,691	-30.3%	(263,007)
Umbrella/ Excess & GL (+7.5%, +\$21,863)	291,500	313,363	7.5%	21,863
Library Transfer (+2.2%, +\$21,346)	970,271	991,617	2.2%	21,346
Total Energy (+9.4%, +\$28,850)	308,350	337,200	9.4%	28,850
Joint Sanitation - Operations (+3.9%, +\$59,652)	1,525,317	1,584,969	3.9%	59,652
All Other Appropriations (+25.2%, +\$732,027)	2,907,475	3,639,502	25.2%	732,027
Total Appropriations (+2.3%, +\$467,576)	\$ 20,441,282	\$ 20,908,858	2.3%	\$ 467,576

APPROPRIATIONS VARIANCE 2023-24 TENTATIVE BUDGET vs 2022-23 ADOPTED BUDGET

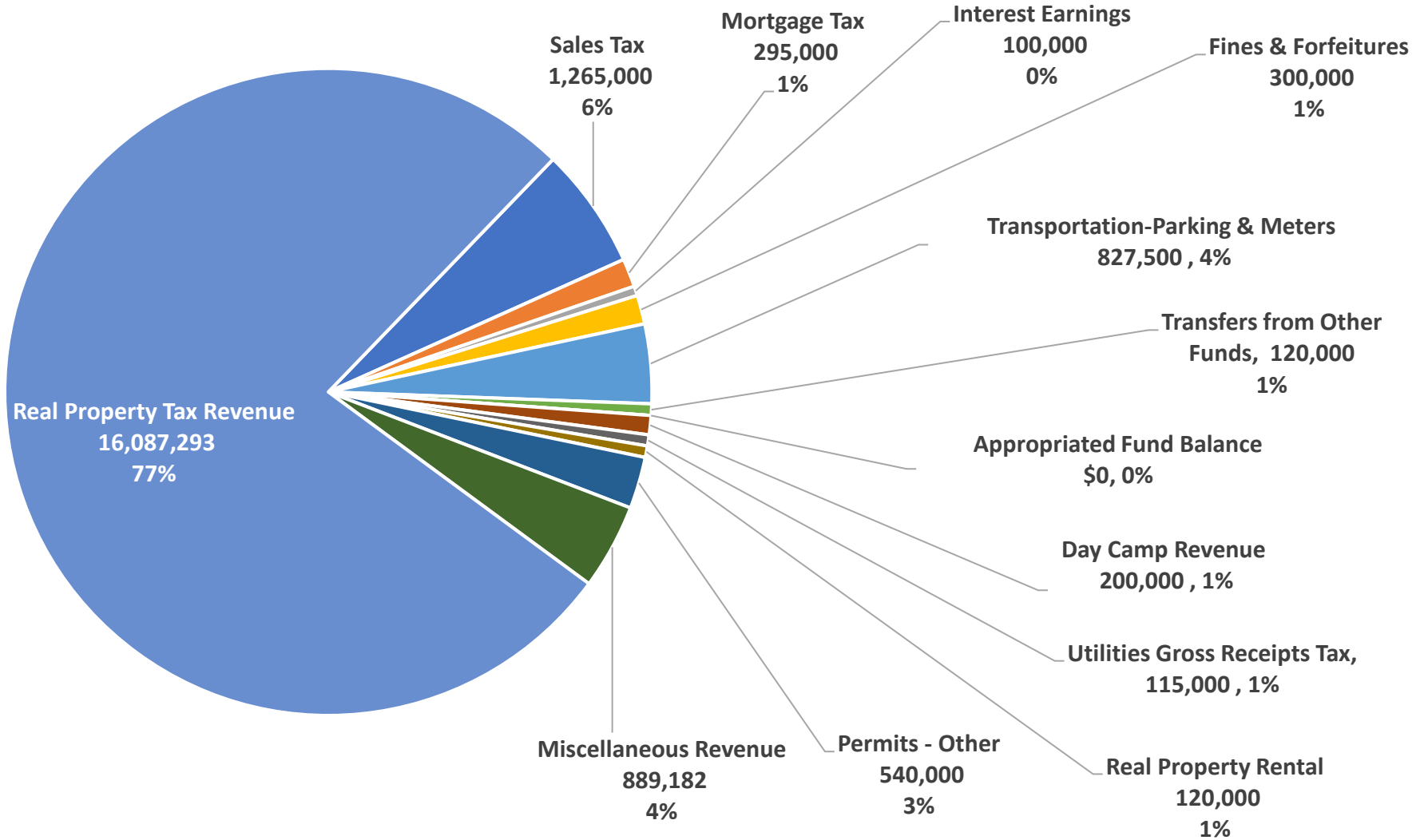


Analysis of General Fund Revenues

Fiscal Year 2023-2024 TENTATIVE BUDGET (GENERAL FUND)

Sales Tax	\$	1,265,000	6.06%
Mortgage Tax		295,000	1.41%
Interest Earnings		100,000	0.48%
Fines & Forfeitures		300,000	1.44%
Transportation-Parking & Meters		827,500	3.97%
Transfers from Other Funds		120,000	0.58%
Appropriated Fund Balance		-	0.00%
Day Camp Revenue		200,000	0.96%
Utilities Gross Receipt Taxes		115,000	0.55%
Real Property Rental		120,000	0.58%
Permits - Other		540,000	2.59%
Miscellaneous Revenue		889,182	4.26%
Real Property Tax Revenue		16,087,293	77.12%
Total Revenue:	\$	20,858,975	100.00%

2023/24 Tentative General Fund



Summary of Significant Accounting Policies

This is an excerpt from Note 1 of the Financial Statements for FY 2021-22

The Village of Larchmont, New York ("Village") was established in 1891 and operates in accordance with Village Law and the various other applicable laws of the State of New York. The Village Board of Trustees is the legislative body responsible for overall operation. The Village Mayor serves as the chief executive officer and the Village Treasurer serves as the chief financial officer. The Village provides the following services to its residents: public safety, health, transportation, culture and recreation, home and community services and general and administrative support.

The financial statements of the Village have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to local governmental units and the Uniform System of Accounts as prescribed by the State of New York. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Village's significant accounting policies are described below:

A. Financial Reporting Entity

The financial reporting entity consists of a) the primary government, which is the Village, b) organizations for which the Village is financially accountable and c) other organizations for which the nature and significance of their relationship with the Village are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth by GASB.

In evaluating how to define the Village, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the Village's reporting entity was made by applying the criteria set forth by GASB, including legal standing, fiscal dependency and financial accountability. Based upon the application of these criteria, the following blended component unit is included in the Village's reporting entity because of its operational or financial relationship with the Village. Blended component units, though legally separate entities, are in substance, part of the Village's operations. The blended component unit serves or benefits the Village almost exclusively. Financial information from this component unit is combined with that of the Village. The following represents the Village's blended component unit.

The Larchmont Public Library ("Library") was established by the Village for the benefit of its residents and also serves the residents of the unincorporated portion of the Town of Mamaroneck, New York ("Town"). The Library was granted a Charter by the State Board of Regents as provided in Article 5 of the Education Law of the State of New York. The Library is fiscally supported by the Village and Town through an inter-municipal agreement. Although the Library is a separate legal entity, the Village and Town appoint Library trustees, raise taxes and finance the Library's operations through the transfer of funds to the library. The Village has title to real property used by the Library and issues all Library indebtedness which is supported by the full faith and credit of the Village.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all non-fiduciary activities of the Village as a whole. For the most part, the effect of interfund activity has been removed from these statements, except for interfund services provided and used.

The Statement of Net Position presents the financial position of the Village at the end of its fiscal year. The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods or services, or privileges provided by a given function or segment, (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and (3) interest earned on grants that is required to be used to support a particular program. Other items not identified as program revenues are reported as general revenues. The Village does not allocate indirect expenses to functions in the Statement of Activities.

While separate government-wide and fund financial statements are presented, they are interrelated. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements.

C. Fund Financial Statements

The accounts of the Village are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances/net position, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in

demonstrating compliance with finance related legal and contractual provisions. The Village maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with non-major funds, if any, aggregated and presented in a single column. Fiduciary funds are reported by type. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is presented on the pages following, which briefly explain the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation. The Village's resources are reflected in the fund financial statements in two broad fund categories, in accordance with generally accepted accounting principles as follows:

Fund Categories

- a. **Governmental Funds** - Governmental Funds are those through which most general government functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the Village's major governmental funds.

General Fund - The General Fund constitutes the primary fund of the Village and is used to account for and report all financial resources not required to be accounted for and reported in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to expenditures for specified purposes other than debt service or capital projects. The major special revenue funds of the Village are as follows:

Water Fund - The Water Fund is used to record the water utility operations of the Village, which render services on a user charge basis to the general public.

Public Library Fund - The Public Library Fund is used to account for the activities of the Village's public library. The major revenue of this fund is departmental income.

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of major capital facilities and other capital assets.

The Village also reports the following non-major governmental funds.

Special Revenue Funds -

Special Purpose Fund - The Special Purpose Fund is used to account for assets held by the Village in accordance with the terms of a trust agreement.

Sewer Fund - The Sewer Fund is used to account for the operation and maintenance of the Village's sewer.

Parking Fund - The Parking Fund is used to account for parking fees received within the Village.

- b. Fiduciary Funds (Not Included in Government-Wide Financial Statements) - The Fiduciary Funds are used to account for assets held by the Village on behalf of others. In accordance with the provisions of GASB Statement No. 84, "Fiduciary Activities", the Village had no such activity to report in this fund category.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are considered to be available if collected within sixty days of the fiscal year end. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are recognized as revenue when the expenditure is made and the amounts are expected to be collected within one year of the fiscal year. A ninety day availability period is generally used for revenue recognition for most other governmental fund revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, net pension liability and other postemployment benefit liabilities are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balances

Cash and Equivalents, Investments and Risk Disclosure

Cash and Equivalents - Cash and equivalents consist of funds deposited in demand deposit accounts, time deposit accounts and short-term investments with original maturities of less than three months from the date of acquisition.

The Village's deposit and investment policies are governed by State statutes. The Village has adopted its own written investment policy which provides for the deposit of funds in Federal Deposit Insurance Corporation ("FDIC") insured commercial banks or trust companies located within the State. The Village is authorized to use demand deposit accounts, time deposit accounts and certificates of deposit.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The Village has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligations that may be pledged as collateral. Such obligations include, among other instruments, obligations of the United States and its agencies and obligations of the State and its municipal and school district subdivisions.

Investments - Permissible investments include obligations of the U.S. Treasury, U.S. Agencies, repurchase agreements and obligations of New York State or its political subdivisions.

The Village follows the provisions of GASB Statement No. 72, "Fair Value Measurement and Application", which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

Risk Disclosure

Interest Rate Risk - Interest rate risk is the risk that the government will incur losses in fair value caused by changing interest rates. The Village does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates. Generally, the Village does not invest in any long-term investment obligations.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. GASB Statement No. 40, "Deposit and Investment Risk Disclosures - an amendment of GASB Statement No. 3", directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized, collateralized by securities held by the pledging financial institution or collateralized by securities held by the pledging financial institution's trust

department but not in the Village's name. The Village's aggregate bank balances that were not covered by depository insurance were not exposed to custodial credit risk at May 31, 2022.

Credit Risk - Credit risk is the risk that an issuer or other counterparty will not fulfill its specific obligation even without the entity's complete failure. The Village does not have a formal credit risk policy other than restrictions to obligations allowable under General Municipal Law of the State of New York.

Concentration of Credit Risk - Concentration of credit risk is the risk attributed to the magnitude of a government's investments in a single issuer. The Village's investment policy limits the amount on deposit at each of its banking institutions.

Taxes Receivable - Real property taxes attach as an enforceable lien on real property as of June 1st and are levied and payable in June. The Village is responsible for the billing and collection of its own taxes. The Village also has the responsibility for conducting in-rem foreclosure proceedings.

Other Receivables - Other receivables include amounts due from other governments and individuals for services provided by the Village. Receivables are recorded and revenues recognized as earned or as specific program expenditures are incurred. Allowances are recorded when appropriate.

Due From/To Other Funds - During the course of its operations, the Village has numerous transactions between funds to finance operations, provide services and construct assets. To the extent that certain transactions between funds had not been paid or received as of May 31, 2022, balances of interfund amounts receivable or payable have been recorded in the fund financial statements.

Prepaid Expenses/Expenditures - Certain payments to vendors reflect costs applicable to future accounting periods, and are recorded as prepaid items using the consumption method in both the government-wide and fund financial statements. Prepaid expenses/expenditures consist of insurance costs which have been satisfied prior to the end of the fiscal year, but represent items which have been provided for in the subsequent years budget and will benefit such periods. Reported amounts are equally offset

by nonspendable fund balance in the fund financial statements, which indicates that these amounts do not constitute "available spendable resources" even though they are a component of current assets.

Inventories - There are no inventory values presented in the balance sheets of the respective funds of the Village. Purchases of inventoriable items at various locations are recorded as expenditures at the time of purchase and year-end balances at these locations are not material.

Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the Village chose to include all such items regardless of their acquisition date or amount. The Village was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year).

Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives is not capitalized.

Land and construction-in-progress are not depreciated. Property, plant, equipment and infrastructure of the Village are depreciated using the straight line method over the following estimated useful lives.

<u>Class</u>	<u>Life In Years</u>
Buildings and Improvements	20-50

Machinery and Equipment	8-15
Infrastructure	10-65

The costs associated with the acquisition or construction of capital assets are shown as capital outlay expenditures on the governmental fund financial statements. Capital assets are not shown on the governmental fund balance sheets.

Unearned Revenues - Unearned revenues arise when assets are recognized before revenue recognition criteria has been satisfied. In government-wide financial statements, unearned revenues consist of amounts received in advance and/or revenues from grants received before the eligibility requirements have been met.

Unearned revenues in the fund financial statements are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The Village has reported unearned revenues of \$195,397 in American Rescue Plan Act funds received in advance and \$65,515 for parking fees and day camp fees received in advance in the General Fund and \$1,267 in the Water Fund for other fees received in advance. Such amounts have been deemed to be measurable but not "available" pursuant to generally accepted accounting principles.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The Village reported deferred inflows of resources of \$12,526 for real property taxes not expected to be collected within sixty days of the subsequent fiscal year and \$1,260,655 for taxes collected in advance of lien date in the General Fund. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The Village has also reported deferred outflows of resources and deferred inflows of resources in relation to its pension and other postemployment benefit liabilities in the government-wide financial statement for governmental activities. These amounts are detailed in the discussion of the Village's pension and other postemployment benefit liabilities in Note 3E.

Long-Term Liabilities - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as Capital Projects Fund expenditures.

Compensated Absences - The various collective bargaining agreements provide for the payment of accumulated vacation and sick time upon separation from service. The liability for such accumulated time is reflected in the government-wide Statement of Net Position as current and long-term liabilities. A liability for these amounts is reported in the governmental funds only if the liability has matured through employee resignation or retirement. The liability for compensated absences includes salary related payments, where applicable.

Net Pension Liability (Asset) - The net pension liability (asset) represents the Village's proportionate share of the net pension liability (asset) of the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System. The financial reporting of these amounts are presented in accordance with the provisions of GASB

Statement No. 68, "Accounting and Financial Reporting for Pensions" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68."

Other Postemployment Benefit Liability ("OPEB") - In addition to providing pension benefits, the Village provides health care benefits for certain retired employees and their survivors. The financial reporting of these amounts are presented in accordance with the provisions of GASB Statement No.75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions".

Net Position - represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either through the enabling legislation adopted by the Village or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Restricted net position for the Village includes restricted for capital projects, debt service and special purposes.

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Fund Balances - Generally, fund balance represents the difference between current assets and deferred outflows of resources and current liabilities and deferred inflows of resources. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Village is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Under this standard the fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form (inventories, prepaid amounts, long-term receivables, advances) or they are legally or contractually required to be maintained intact (the corpus of a permanent fund).

Restricted fund balance is reported when constraints placed on the use of the resources are imposed by grantors, contributors, laws or regulations of other governments or imposed by law through enabling legislation. Enabling legislation includes a legally enforceable requirement that these resources be used only for the specific purposes as provided in the legislation. This fund balance classification is used to report funds that are restricted for debt service obligations and for other items contained in General Municipal Law of the State of New York.

Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to formal action of the entity's highest level of decision making authority. The Village Board is the highest level of decision making authority for the Village that can, by the adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, these funds may only be used for the purpose specified unless the Village removes or changes the purpose by taking the same action that was used to establish the commitment. This classification includes certain amounts established and approved by the Village's board.

Assigned fund balance, in the General Fund, represents amounts constrained either by the policies of the Village's Board for amounts assigned for balancing the subsequent year's budget or the Village's Treasurer for amounts assigned for encumbrances. Unlike commitments, assignments generally only exist temporarily, in that additional action does not normally have to be taken for the removal of an assignment. An assignment cannot result in a deficit in the unassigned fund balance in the General Fund. Assigned fund balance in all other governmental funds represents any positive remaining amount after classifying nonspendable, restricted or committed fund balance amounts.

Unassigned fund balance, in the General Fund, represents amounts not classified as nonspendable, restricted, committed or assigned. The General Fund is the only fund that would report a positive unassigned fund balance. For all governmental funds other than the General Fund, any deficit fund balance is reported as unassigned.

In order to calculate the amounts to report as restricted and unrestricted fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Village's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Village's policy to use fund balance in the following order: committed, assigned and unassigned.

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve applicable appropriations, is generally employed as an extension of formal budgetary integration in the General, Water and Public Library funds. Encumbrances outstanding at year-end are generally reported as assigned fund balance since they do not constitute expenditures or liabilities. The Village has not implemented an encumbrance system.

G. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

H. Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is November 3, 2022.

Financial Policies

RE: INVESTMENT OF VILLAGE MONIES

POLICY: #201

ORIGINAL DATE: 12/05/2022

APPROVAL: Board of Trustees Resolution

1. Purpose

- 1.1 To outline the investment policy of the Village of Larchmont which will apply to all monies available for investment in the various funds maintained by the Village, including the following:

- General Fund
- Special Revenue Funds (CP Fund)
- Capital Projects Fund
- Water Fund
- Sewer Fund
- Library Fund

2. Policy

- 2.1 The primary objectives of this investment policy are:
- A. To conform with all applicable statutory requirements (legal);
 - B. To adequately safeguard principal (safety);
 - C. To provide sufficient liquidity to meet all operating requirements (liquidity);
 - D. To obtain a reasonable rate of return (yield).

DELEGATION OF AUTHORITY

- 2.2 The Village Board's responsibility for administration of the investment program is delegated to the Village Treasurer who shall establish written procedures for the operation of the investment program consistent with these investment guidelines.

Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on records incorporating description and amounts of investments, transaction dates, and other relevant information. The operating procedures shall be reviewed, at least annually, by the Village Board and independent auditors for appropriateness and compliance. Absent any written procedures, this Investment Policy shall constitute the operating procedures.

PRUDENCE

- 2.3 The Village Board and Staff shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the Village of Larchmont to govern effectively.
- 2.4 Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.
- 2.5 All participants involved in the investment process shall refrain from personal and business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

DIVERSIFICATION

- 2.6 The Village of Larchmont will diversify its deposits and investments by financial institution, unless fully collateralized as noted in Section 2.10, and by maturity scheduling.

INTERNAL CONTROLS

- 2.7 All moneys collected by any of the officers or employees of the Village shall be transferred to the Village Treasurer within three days of collection, or within the time period specified by law, whichever is shorter. The Village Treasurer is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

DESIGNATION OF DEPOSITARIES

- 2.8 The banks and trust companies authorized herein for the deposit of monies are JP Morgan Chase and the New York Cooperative Liquid Assets Securities System (“NYCLASS”).

COLLATERALIZING OF DEPOSITS

- 2.9 In accordance with the provisions of General Municipal Law, Section 10, all deposits of the Village of Larchmont, including certificates of deposit and special time deposits (together with agreed-upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default), in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by a pledge of "eligible securities" as scheduled in Appendix A hereto with an aggregate "market value," as defined in said Section 10, at least equal to the aggregate amount of such excess. The Village Treasurer shall have the discretion to require that the amount of any such pledge shall have a market value of more than 100% of the amount of such excess if, in the Village Treasurer's judgment, such requirement would not have a significant adverse effect on yield.

SAFEKEEPING AND COLLATERALIZATION

- 2.10 Eligible securities used for collateralizing deposits shall be held by the depository bank or trust company or a designated custodial bank subject to security and custodial agreements. The security agreement shall provide that eligible securities are being pledged to secure the deposits of the Village of Larchmont together with agreed-upon interest, if any, and costs or expenses arising out of the collection of such deposits upon default. The security and custodial agreements shall also include all other provisions necessary to provide the Village of Larchmont with a perfected security interest in the eligible securities and to otherwise secure the Village of Larchmont's interest in the collateral, and may contain other provisions that the Village Treasurer deems necessary. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events which will enable the Village of Larchmont to exercise its rights against the pledged securities.
- 2.11 The custodial agreement shall provide that securities held by the custodial bank or trust company, as agent of and custodian for the Village of Larchmont, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement should also provide that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of the eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility.

2.12 The Village Treasurer shall enter into security and custodial agreements with the authorized depositaries and custodians, subject to the approval of each agreement by the Village Attorney. Such agreements may be in the form of model agreements provided to local governments by the Comptroller of the State of New York.

PERMITTED INVESTMENTS

2.13 As authorized by Section 11 of the General Municipal Law, the Village of Larchmont authorizes the Village Treasurer to invest monies not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- A. Special time deposit accounts in designated depositaries, subject to the collateral requirements outlined in Sections 2.9 through 2.12;
- B. Other money market accounts associated with these depositaries subject to the collateralization requirements outlined in Sections 2.9 through 2.12;
- C. Certificates of deposit issued by designated depositaries, subject to the collateral requirements outlined in Sections 2.9 through 2.12;
- D. Obligations of the United States of America;
- E. Obligations issued or fully guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America;
- F. Obligations of the State of New York.

PURCHASE OF INVESTMENTS

2.14 The Village Treasurer is authorized to contract for the purchase of investments by participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in State Comptroller Opinion No. 88-46, and the specific program has been authorized by the Village Board of Trustees.

2.15 Investment of Bond Proceeds – Consistent with NYS Local Finance Law, Section 165.00, the proceeds of bond issues shall be deposited into a special account. The Investment of the bond proceeds will be governed by Section 2.13 of this policy. Investment maturities will be timed to ensure that funds are available to meet expenditure needs. In addition, investment options will be sensitive to the arbitrage rebate that may be required by the federal government if investment yields exceed the bond's interest rate.

AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

2.16 The Village of Larchmont shall maintain a list of financial institutions and dealers approved for investment purposes. All financial institutions with which the Village conducts business must have a senior debt rating of at least A by at least two of the leading rating agencies. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The list of financial institutions and dealers shall be evaluated annually.

3. Procedures

- 3.1 Investments will be limited to those authorized in the Investment Policy.
- 3.2 The investment selection process for certificates of deposit will utilize competitive quotations where practicable.
- 3.3 Each investment transaction will be made by written authorization. If the authorization is initially given verbally, a written authorization will be sent the same day by the Village Treasurer to the appropriate financial institution or dealer.
- 3.4 All investment authorizations and confirmations will be promptly checked against the Village Treasurer's investment records by another Village employee.
- 3.5 The Village Treasurer will maintain a record of written investment authorizations and confirmations.
- 3.6 The Village Treasurer will maintain a record of all investment transactions including descriptions, amounts, rates of interest, maturity dates and earnings.
- 3.7 The Village Treasurer will determine on a regular basis that obligations have been pledged by the depositaries in accordance with the agreements in place.
- 3.8 The Village Treasurer will maintain a list of financial institutions and dealers approved for investment purposes and will ensure that dealers are rated at least AA by at least two of the leading rating agencies. As of July 1, 2022, the list includes JP Morgan Chase, and the New York Cooperative Liquid Assets Securities System ("NYCLASS").
- 3.9 The Village Treasurer will report investment activity at a minimum quarterly, unless requested more frequently by the Board of Trustees.
- 3.10 This policy will be reviewed annually at the Board of Trustees organizational meeting.
- 3.11 The maximum amount which may be kept on deposit at JP Morgan Chase, is set at \$35 million.
- 3.12 The maximum amount which may be invested in the following financial institution is as follows:
 - NYCLASS: \$20 million

RE: INTERNAL CONTROL

POLICY: #202

ORIGINAL DATE: 12/05/2022

APPROVAL: Board Resolution

1. Purpose

- 1.1 Pursuant to New York State General Municipal Law (GML) §104(b), to establish guidelines for purchasing goods and services for the Village in order to document the purchasing and internal control practices of the Village and to identify the roles and responsibilities of the individuals involved in purchasing.
- 1.2 Pursuant to New York State General Municipal Law (GML) §104(b) and the Village Internal Control Policy, to establish guidelines for purchasing goods and services by means of a Village of Larchmont credit card, to document the purchasing and internal control practices of the Village with respect to the use of a credit card and to identify the roles and responsibilities of the individuals involved in purchasing. The use of a credit card would only be permitted for Village of Larchmont business purposes and in situations where a vendor will not accept a check or purchase order in payment for goods or services.
- 1.3 For the purpose of this policy, the term “Village Administrator” refers to the Village Administrator as appointed by the Board of Trustees or such other designee authorized by the Village Administrator to act on his/her behalf.
- 1.4 For the purpose of this policy, the term “Contract Administrator” shall be the employee designated by the Village Administrator to serve as coordinator and control figure for contracts issued pursuant to GML §103 “bidding thresholds” pertaining to competitive sealed bids.
- 1.5 This policy will be reviewed annually at the Board of Trustees organizational meeting.

2. Policy

- 2.1 A purchase order shall be required for all purchases of goods and services of \$5,000 or greater.
- 2.2 Each Village department head shall designate a departmental purchasing coordinator and one alternate to process its purchase orders and request for payments. The purchasing coordinator must have the approval of the department head prior to a purchase or request for payment.

2.3 Emergency purchases will be made in accordance with GML §103 (4).

2.4 The following guidelines shall be adhered to with respect to purchasing limits:

A. Materials, supplies, equipment, apparatus and services, labor, construction as required for purchase and public works contracts respectively per NYS statutes:

AMOUNT	REQUIRED	APPROVAL
Under \$500	Confirming/0 Quotes	Department Head
\$500/ \$2,499	2 Quotes (Verbal)	Department Head
\$2,500/ \$19,999	3 Quotes (Written)	Village Administrator
\$20,000/ more (1)	Competitive Bids	Village Board
\$19,000/\$34,999 (2)	3 Quotes (Written)	Village Administrator
\$35,000/ more (3)	Competitive Bids	Village Board

(1) Purchase contract (materials, supplies, equipment) bid limit – General Municipal Law, or as amended by statute.
(2) Public works contracts (labor and materials) or as amended by statute.
(3) Public works contract bid limit - General Municipal Law or as amended by statute.

B. Professional Services agreements in accordance with § 3.12 of this policy.

2.5 Purchases of capital budget items made through New York State and Westchester County contracts and through recognized cooperative purchasing agreements, or any other contract issued by a governmental agency in accordance with NYS statute, shall not be subject to the quotes or competitive requirements of §2.4 above but shall be subject to the approval requirements of such section when a specific appropriation or capital budget authorization have not been approved by the Board of Trustees. Purchases of operating budget items made through these contracts must be approved by the Village Administrator.

2.6 Claim Vouchers or Purchase orders issued to the same vendor for the same product cannot be split in order to avoid the dollar thresholds established in §2.4A or the New York State bidding statutes. When it is known or can be reasonably expected that the aggregate amount to be spent on purchases of the same commodity, or the same type of public work, will exceed the dollar thresholds over the course of a fiscal year, competitive bidding or the use of New York State or Westchester County contracts or recognized cooperative purchasing agreement is required.

2.7 Contracts approved pursuant to § 2.4 A and B of this policy can be awarded on a unit price basis or a lump-sum price basis. Contracts approved on a unit price basis will contain an estimate of the total dollars to be expended which will be used to determine whether quotations or competitive bids are required and whether the contract must be approved by the Village Board or the Village Administrator.

2.8 Change Orders:

A. Increases in estimated contract amounts, awarded contract amounts or the aggregate amounts of change orders must be approved by the Village Board when the change orders exceed 8% of the contract amount.

2.9 In order to comply with terms calling for timely remittances to vendors upon the delivery of materials or supplies or the rendering of services to the Village for the conduct of its affairs, payments for items such as utilities, postage or other items requiring payment prior to the next Board of Trustees audit, may be made in advance of a Board of Trustees audit, provided such payments are duly approved by a department head, the Village Treasurer and the Village Administrator. Such payments made in advance of a Board of Trustees audit shall be presented monthly to the Board of Trustees for ratification. Each department shall take advantage of discounts where available and process those payments in a timely manner to ensure compliance with vendor terms.

2.10 In situations when, in the public interest, the Village Administrator determines that the Village requires particular goods or services for which there is no substantial equivalent and which are, in fact, available from only one source, competitive bidding may not be required for the procurement of the item pursuant to GML §103(5).

2.11 Contracts that have been approved by the Board of Trustees and contain option clauses or extensions to renew on the part of the Village require prior approval of the Village Board by resolution for the exercise of such option or extension, except in situations in which the contract language or resolution authorizing the execution of the original contract permits the Village Administrator to approve said option clauses or extensions.

2.12 The Village of Larchmont is a governmental entity in the state of New York and is tax exempt under state law. Any invoices received from vendors which include sales tax must be paid net of the sales tax and the relevant department must email the appropriate tax exempt forms to the vendor to insure that the tax is reversed.

3. Procedure

3.1 Initiating a Purchase Using a Purchase Order: A purchase order/requisition shall be initiated by the purchasing coordinator at the departmental level by inputting the details of the purchase order into the computerized purchasing system. The system will alert the purchasing coordinator as to the availability of funds. All overrides must be approved by the department head and reported to the Village Administrator before proceeding. Details of the purchase must include the vendor's name and address, the description of the

item(s) being purchased, the quantity, unit price and total price, delivery instructions, and a properly structured budget account code. Information such as the number of quotes, the amounts quoted, and those vendors who quoted must be entered in accordance with this policy. Additional information may be requested by the Village Administrator.

3.2 Departmental Follow-up: The departmental purchasing coordinator, when applicable, will send a copy of the purchase order (i.e. mail, fax, e-mail, etc.) to the vendor and hold Copy 1 - Claim Form and Copy 2 - Department Copy until the supplies and materials or services are received and until the invoice is in hand. The original vendor's invoice and a signed delivery ticket, packing slip or equivalent must be attached to Copy 1 - Claim Form which must also be signed by the department head in the space indicated. The purchasing coordinator must check the purchase order against the invoice to verify mathematical accuracy, tax exempt status, shipping and handling charges, etc. Copy 1 - Claim Form with attachments will then be delivered to the Village Treasurer for payment.

3.3 Processing Payment: The Village Treasurer will ensure that the math is accurate, that the attachments are in order and that the proper signatures are in place. The Village Treasurer will then sign Copy 1 - Claim Form and cause the claim to be entered for payment. An abstract of claims will be prepared by the Village Treasurer for each meeting of the Board of Trustees. The original claim forms and supporting documentation will be delivered to a designated member of the Board of Trustees for audit prior to the Village Board Meeting. Upon approval by the Board of Trustees, such claims will be paid by the Village Treasurer.

3.4 Emergency Purchases: Pursuant to GML § 103(4), emergency purchases will conform to the approvals cited in § 2.4 of this policy which require the approvals as provided in § 2.4 A of this policy. In addition, the words "Emergency Purchase" and the reason for such must be shown on the purchase order or on an attached memorandum and approved by the Village Administrator or designee. If the purchase exceeds statutory bid limits, a resolution declaring the emergency and authorizing the purchase must be prepared by the department for approval by the Village Board at its next regularly scheduled meeting.

3.5 Purchase Order Format: A purchase order is prepared in two copies and routed as follows:

A. The Gold Copy (1) is the original claim form which is to be maintained by the department pending receipt of the invoice and packing slip and sent to the Village Treasurer for payment.

B. The White Copy (2) is to be retained and filed by the department issuing the purchase order.

A "blanket purchase order" may be issued to those merchants from whom repetitive purchases of inexpensive items are made, e.g. Staples, provided the total amount of the blanket purchase order does not exceed budget appropriations and the annual amount of dollars of purchases does not exceed the threshold for competitive bid requirements under the General Municipal Law. One purchase order is issued to cover all purchases made in a given time period. Prior to issuing a blanket purchase order, the department head must furnish the Village Administrator with a list of employees authorized to make purchases under the blanket order. Each authorized employee will be issued an identification card to be presented to the vendor when making such a purchase. The department will maintain all receipts

of purchases made under a blanket purchase order and process a claim form itemizing all purchases made during a billing period. At the end of the billing period, the department will compare the claim form and summary invoice furnished by the vendor, verify the receipt of goods or services, resolve any differences, and process the claim for payment. Department heads will be required to justify the need to use blanket purchase orders through periodic examination by the Village Administrator of the department's purchasing record with a particular vendor. There may be certain payments which do not require the processing of a numbered purchase order. These include, for example, payment for utilities, petty cash items, such as subscriptions, conference registrations, and certain reimbursement expenses. In these cases, a blank claim form should be used.

3.6 State & County, Piggyback Contracts and other applicable cooperative purchasing agreements: Department heads are encouraged to take advantage of applicable and appropriate contracts whenever possible. Purchase orders issued from New York State and Westchester County contracts and contracts with the Scarsdale School District and Southern Westchester BOCES or other contract which may be subsequently provided by law, must include the group number and the contract number (or other identifying characteristic) and expiration date on the face of the purchase order and a copy of the contract must be kept on file. The latest New York State and Westchester County, Scarsdale School District and Southern Westchester BOCES contract information is available on the internet or through contacting the appropriate government agency. Each department is urged to evaluate its needs for the fiscal year so that the use of the contracts can be maximized.

3.7 Requirements Contracts: Annual contracts may be issued to vendors for supplies, equipment, and services routinely required by one or more departments. Such contracts protect pricing for a specified period of time and allow departments to make confirmation purchases from the vendor. Upon awarding a requirements contract, the department(s) will be given a listing of the prices and the items that may be purchased. Reference to the contract must be made on the face of each claim form used for such purpose.

3.8 Advertising for Bids:

A. Sufficient amount of time must be provided from the advertisement date to the awarding of the contract for all competitively bid contracts. It is to the Village's advantage to provide for a greater period of time and is preferred in situations requiring excessively detailed bid specifications. The department initiating a bid specification must verify that there are sufficient unencumbered funds to award and complete the proposed contract; obtain a contract number from the contract administrator; and develop preliminary specifications for the contract. The department may also prepare a newspaper advertisement (Advertisement of Bid) for signature by the Village Administrator. The completed package, including a list of potential bidders, must be submitted to the Village Administrator in advance of the proposed contract advertisement date. The department initiating the contract may contact potential bidders approximately half-way through the bidding period and complete the bidder notification form in an attempt to determine the number of bidders who are considering submitting a bid and whether additional measures might be necessary to encourage more bids. When the bids are opened, the department head should make a written recommendation concerning the awarding of the contract and deliver such recommendation to the Village Administrator, with a copy to the Contract Administrator. In the event that a department head does not recommend awarding a contract to the lowest bidder, a memorandum with supporting documentation describing the reason(s) that the department head believes

that a particular bidder is "not responsible," must be prepared and forwarded to the Village Administrator. Examples of reasons which would cause a negative recommendation include, but are not limited to: non-compliance with the specifications; a criminal conviction or indictment of the bidder; an inadequate list of references; or, a previous history of unsatisfactory performance.

B. The Contract Administrator shall issue all contract numbers to Village Bid Documents. The appropriate department head shall prepare and distribute the bid documents to potential bidders. The Village Treasurer or designee shall attend the bid opening and record the bids. The department head shall prepare the resolution for the Village Board agenda and submit it to the Village Administrator one week in advance of the next regularly scheduled Village Board meeting; notify all bidders of contract award; prepare and handle all paper work necessary to execute the contract; return all bid deposits of the unsuccessful bidders upon execution of the contract; and, return the bid deposit of the successful bidder after the completion of all work to the satisfaction of the Village.

3.9 Maintenance Agreements: The Village has service agreements with manufacturers and authorized service centers for some of its office machines and equipment such as copiers, postage machine and electronic equipment. It is the duty of each department head to inform the Village Administrator's Office of the need to procure or cancel any existing maintenance agreement for Village equipment. Each department is responsible for monitoring any required repair or service of equipment covered under a maintenance agreement.

3.10 Receiving and Inspection of Purchased Goods: When any supplies, materials or equipment items are delivered to the Village, the department placing the order is responsible for inspecting the goods and signing the delivery ticket or packing slip and initiating the payment process. Whenever possible, all items are to be inspected upon receipt in the presence of the vendor or shipper. Delivery tickets or packing slips with the signature of the person acknowledging the receipt of the goods must be attached to all invoices submitted for payment. Inspections of materials should include: verification of the correct delivery site; verification of the correct items and quantities ordered and a check for damaged or defective goods. When incomplete deliveries are received, the department should immediately call the vendor to verify whether the item(s) are on back-order or whether there has been a mistake in shipment. Department heads should not authorize payment approval for partial orders.

3.11 Professional Service Agreements: All professional service contracts are to be issued pursuant to GML §103. It may not always be in the best interests of the Village to solicit alternative proposals or quotations for certain professional services such as legal counsel, consulting services, or insurance coverages. In circumstances where the cost of professional services is estimated to exceed \$20,000 in a fiscal year, a Request for Proposal process may be conducted which will give the Village the latitude to emphasize a firm's or individual's expertise, training and experience and not limit the determination of a contract award to costs. The Village Administrator shall notify the Board of all professional service contracts greater than \$20,000 on a scheduled basis.

3.12 Sole Source: Pursuant to GML §103(5), in making a determination that particular goods or services are available from only one source, the Village department head requisitioning the procurement shall document the unique benefits of the item; that no other item provides substantially equivalent or similar benefits; and that, considering the benefits received, the cost of the item is reasonable,

when compared to other products or services in the marketplace. In addition, the Village department head shall, if feasible, document, as a matter of fact, that there is no possibility of competition for the procurement.

3.14 When initiating purchases of up to \$1,000, a “Claim Voucher” may be used. Department heads may order goods and/or services up to \$1,000 subject to §2.4 of this policy. The Departmental purchasing coordinator will enter the information (vendor #, invoice data, amount of purchase, general ledger account number, etc.) into the computerized purchasing system. The system will print a “Claim Voucher” which shall be attached to the vendor invoice. The Department Head will approve the Claim Voucher by signing and forwarding it to the Treasurer for additional approval and processing.

3.13 The department will retain a copy of the “Claim Voucher” and the invoice.

4. Credit Card Purchases

4.1 A limited number of credit cards will be issued in the name of the Village of Larchmont and assigned to staff. The Village Administrator, Village Treasurer or Deputy Treasurer may be issued a credit card with the approval of the Village Administrator and Village Board.

4.2 The credit card issued shall be with one of the authorized Village depositories pursuant to the Village Investment Policy.

4.3 Credit card use pursuant to the Village Internal Control Policy is limited to on-line purchases in which standard Village payment methods (i.e. purchase order, check) are not acceptable by a vendor.

4.4 All purchases will be made in accordance with GML §103 (4) and the Village Internal Control Policy.

4.5 A department head seeking to use the credit card shall apply to the Village Treasurer on a designated form submitted to the Treasurer. Once permission is initially granted by the Village Treasurer and subsequently, by the Village Administrator, the card will be released by the Treasurer to the department head for the purchase of only the goods and services approved on the request form. The department head is fully responsible and liable for the use of the card including circumstances where a subordinate makes the actual purchase. The department head will return the card to the Village Treasurer, or Deputy Village Treasurer immediately after the transaction is concluded.

4.6 In order to confirm receipt of items or services purchased and for timely remittances, each time a card is used the department head must submit appropriate documentation to the Treasurer’s Office pursuant to §3.3 of the Village Internal Control Policy for reconciliation with the credit card statement.

4.7 Cash advances are not permitted.

4.8 In the event the card is lost or stolen, the individual must report the loss or theft immediately to the Treasurer's Department which will notify the Credit Card Issuer.

4.9 Fraudulent use of the credit card or for uses not consistent with this policy by an employee may result in the following actions:

- Immediate suspension of card privileges;
- Employee reimbursement to the Village via check payable to the Village of Larchmont within 48 hours of the demand by the Village Treasurer, and
- Formal disciplinary action including the termination of employment.

RE: FUND BALANCE POLICY – GENERAL FUND

POLICY : #203

ORIGINAL DATE: 12/05/22

APPROVAL: Board of Trustees Resolution

1. **Purpose**

- 1.1 The Village Board of Trustees recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the Village and is strategically important for both the Village and the taxpayer. A prudent fund balance helps mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and assists in stabilizing future tax rate increases. This policy establishes goals and provides guidance concerning the desired level of fund balance to be maintained by the Village.
- 1.2 The Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54, Fund Balance Reporting and Governmental Fund Type Definitions. Statement 54 abandons the reserved and unreserved classifications of fund balance and replaces them with five new classifications for Governmental Funds: (i) non-spendable, (ii) restricted, (iii) committed, (iv) assigned and (v) unassigned.

2. **Guidelines**

- 2.1 In accordance with established practice, an objective of the Village is to maintain an unassigned General Fund balance in the range of 15-25 percent of the budgeted expenditures for the ensuing fiscal year. The decision to retain an unassigned fund balance of at least 15-25 percent of the expected expenditures is deemed to be reasonable to support normal operating costs, provide fiscal stability, react to unplanned situations and to help to maintain the Village bond rating.
- 2.2 Notwithstanding anything herein, the Board of Trustees may, at any time, consider applying certain amounts for a current year supplemental appropriation to the General Fund operating budget, appropriating amounts for capital expenses, applying amounts to mitigate tax rate increases, one shot expenditures (e.g. court ordered judgements or public service contract settlements), reduce debt principal and restore unrestricted fund balance.
- 2.3 Should the unassigned portion of the General Fund fund balance fall below the minimum target percent range, the Village will need to restore the balance to its minimum range over a period not to exceed three years.
- 2.4 This policy will be reviewed annually at the Board of Trustees organizational meeting.

3. **Fund Balance Classifications – Governmental Funds**

(i) Non-spendable Fund Balance:

- Consists of assets that are nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

(ii) Restricted Fund Balance:

- An amounts limited by external parties, or legislation (e.g. grants or donations).
- Reserve for Debt Service – is used to establish a reserve for the purpose of retiring the outstanding obligations of the capital improvement or project that was financed by obligations that remain outstanding.

(iii) Committed Fund Balance:

- The portion of fund balance of which its use is constrained by limitations that the Village Board imposes on itself and that remain binding unless removed in the same manner. The underlying action would need to occur not later than the close of the reporting period.

(iv) Assigned Fund Balance:

- Consists of amounts that are assigned to a specified purpose and use as established and authorized by the Board of Trustees or by a person with delegated authority. Unlike commitments, assignments generally only exist temporarily, in that additional action does not normally have to be taken for the removal of an assignment.
- The several types of Assigned fund balance allowed include:
 - Assigned for Subsequent Year's Expenditures – the planned use of resources in the subsequent year's budget.
 - Assigned for Encumbrances – represent the amount of outstanding encumbrances at the end of the fiscal year.
 - Assigned for Contractual Obligations – represents the planned use of resources for intended contracts or for emergency expenditures.
 - Assigned for Capital Projects – represents the planned use of resources, generally from the closeout of the prior year's budget, for capital projects.
 - Assigned for Retirement Obligations – represents the planned use of resources for payments to the pension system.

(v) Unassigned Fund Balance – amounts available for appropriation or not restricted in any manner.

APPENDIX A

SCHEDULE OF ELIGIBLE SECURITIES

- (i) Obligations issued, or fully insured or guaranteed as to the payment of principal and interest, by the United States of America, an agency thereof or a United States government sponsored corporation.
- (ii) Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guaranty.
- (iii) Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of such State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposit of public monies.

Glossary of Terms

Accrual Basis of Accounting. The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Activity. A program effort that contributes to the attainment of a specific set of performance objectives.

Actual. Actual (as opposed to budgeted) revenues and expenses for the fiscal year indicated.

Adopted Budget. The financial plan for the fiscal year beginning June 01 as amended and adopted by resolution by the Village Board. The budget, once adopted, is the legal authorization to expend Village funds during the fiscal year identified.

Appropriated Fund Balance. The amount of surplus funds available to finance operations of that fund in a subsequent year.

Appropriation. The authorization by the governing board to make payments or incur obligations for specific purposes. The term is often used interchangeably with “expenditures”.

Assessment Roll. The official list prepared by the Assessor that contains the legal description of each parcel or item of property and its assessed valuation. This term is used to denote the total valuation of all taxable property in the Town.

Assessed Value. A valuation set upon real estate by the Village as a basis for levying real property taxes.

Asset. Resources that have monetary value owned or held by a government.

Attrition. A method of achieving a reduction in personnel by not refilling the positions that have become vacant due to resignation, reassignment, transfer, retirement or means other than layoffs.

Authorized Position. Employee positions, authorized in the adopted budget, that are to be filled during the year.

Balanced Budget. The amount of budgeted expenses is equal to or less than the amount of budgeted revenues and other available funding sources.

Bond. A debt instrument issued for a period of more than one year for the purpose of raising capital by borrowing. The government obtaining the bond promises to pay a defined sum of money (principal) at a specified future date (date of maturity) along with periodic interest paid at a designated percentage of principal (rate of interest).

Bond Ratings. A number of companies assign a risk level to the bonds or debt issued by a government. Risk means the likelihood of default or nonpayment. The lower the risk of nonpayment, the lower the interest the government must pay. Some agencies give an AAA rating to the least risky government bonds. Some of the top rating agencies are Standard & Poor's Corporation, Moody's Investor Service and Fitch Investor's Service.

Budget (Operating). A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is sometimes used for the officially approved expenditure ceilings under which a government and its departments operate.

Budget Schedule. Schedule of key dates or milestones that the Village will follow to prepare and adopt the Adopted budget.

Budget Transmittal Letter. The Village Administrator's letter to the Village Board summarizing critical aspects of the budget including fiscal changes from the current fiscal year, strategic initiatives, goals, objectives, themes and priorities that are encompassed within the Village's budget.

Capital Budget. The five-year Adopted plan that includes the initial budget year and subsequent four "out-years." The Plan is updated annually to include expanded or new capital projects. It specifies Adopted projects and an estimation of resources available to fund project expenses.

Capital Project. A major physical improvement such as construction, acquisition, technology enhancement, and/or infrastructure improvement that adds value to the physical assets of a government or significantly increases the useful life of an asset. Can also refer to building and construction of a new government asset.

Capital Projects Budget. A fiscal year for capital expenditures, i.e. items or projects of significant value with a probable life of five or more years, and the means of financing them.

Capital Improvement Program. A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

Cash Basis. The accounting method which records revenues when they are received in cash and records expenditures when they are paid.

Certiorari. A judicial proceeding to review an assessment of real property.

Collective Bargaining Agreement. A legal contract between the employer and an authorized representative of a recognized bargaining unit for specific terms and conditions of employment.

Consumer Price Index (CPI). A statistical measure of change, over time, in the prices of goods and services in major expense groups such as food, housing, apparel, transportation, and health and recreation typically purchased by urban consumers. Essentially, it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market basket cost at an earlier date. The United States Department of Labor publishes the Consumer Price Index on a monthly basis.

Contingent Account. An appropriation of money set aside for indeterminate future events such as union salary and benefit settlements, storm cleanup, or lawsuit judgments. The amount needed is transferred by Village Board to supplement the appropriate expenditure account.

Contractual Services. Services rendered to a government by private firms, individuals or other governmental agencies.

Debt. Liability or obligation in the form of bonds, loan notes, or mortgages owed to another person(s) or government and required to be paid by a specific date (maturity).

Debt Limit. A statutory limitation whereby a government's net GO Bond debt cannot exceed a specified percentage of the appraised value of property subject to taxation.

Debt Service. The payment of principal and interest on borrowed funds according to a predetermined payment schedule.

Debt Service Fund. A fund established to account for the accumulation of resources for the payment of principal and interest on long-term debt.

Debt (Negative Fund Balance). The excess of an entity's liabilities over its assets or the excess expenses over revenues during a single accounting period.

Department. A component of the Village that provides a unique program or service within it. A department may be sub-divided into divisions (responsibility centers).

Department Request. The budget requested by each Department for annual operations.

Depreciation. Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Encumbrances. Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They are dissolved when paid or when a liability is recorded.

Enterprise Fund. Fund type established to finance and account for the total costs of selected government facilities and services that is predominately self-supporting by user charges. This type of fund uses the accrual basis of accounting.

Equalization Rate. At its simplest, an equalization rate is the state's measure of a municipality's level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality's total market value (MV). The municipality determines the AV; the MV is estimated by the state.

Estimated Expenses/Revenue. Annualized projection of an expense or revenue.

Expense. The cost for goods or services.

Fees. A charge imposed on the beneficiary or recipient of a service provided by the Village. Its purpose is to help recover some or all of the costs incurred by the Village in providing the service.

Fiscal Policy. A government's policies with respect to revenues, expenses and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and related funding.

Fiscal Year. A government's twelve-month period designated as the operating year for accounting and budgeting purposes. The Village of Larchmont's fiscal year is June 01 through May 31.

Fixed Assets. Assets of long-term nature intended to continue to be held or used. Examples are: buildings, land, machinery, furniture and other equipment.

Fringe Benefits. Contributions made by a government to meet obligations for employee benefits such as health insurance, pension plans, FICA, etc.

Full Faith and Credit. A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) Position. A full-time position or a part-time position converted to the equivalent of a full-time position based on 2,080 hours per year (or a variation relative to the contract agreed upon for that classification). For example, a part-time employee working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund. An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated to carry out a specific activity or purpose. Each fund is separate and maintains individual records of income and expenses. By law, expenses cannot exceed revenues.

Fund Balance. The excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

Fund Type. In governmental accounting, there are three broad types of funds with specific funds within each. These are:

- Governmental
 - General
 - Special Revenue
 - Capital Projects
- Proprietary
 - Enterprise
 - Internal Service
- Fiduciary
 - Expendable Trust
 - Non-Expendable Trust
 - Agency

Generally Accepted Accounting Principles (GAAP). A widely accepted set of rules, standards, conventions and procedures for reporting financial information as established by the Financial Accounting Standards Board.

General Fund. The primary fund used by the Village for which revenues and expenses are not legally restricted for use. Examples of departments operating within the General Fund include the Department of Engineering, Department of Finance and Village Manager's Office.

General Obligation Bond (GO Bond). Type of Municipal Bond where principal and interest are secured by the full faith and credit of the issuer and usually supported by either the issuer's unlimited or limited taxing power

Goal. A broad operational statement of what a program expects to achieve sometime in the future, thus providing a general description of the desired end state.

Government Accounting Standards Board – Statement 34 (GASB 34). A Government Accounting Standards Board statement that requires two financial statements of governmental funds: a balance sheet and a statement of revenues, expenses and changes in fund balances. Of note, Statement 34 also requires that the value of infrastructure assets be shown on the balance sheet. In addition, Management's Discussion and Analysis (MD&A) is required.

Grant. A contribution by a government or other organization to support a particular function and/or purpose. Grants may come from other governments (Federal, State) or from private donors.

Hourly. Refers to an employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads or to fill temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.

Impact Fees. A type of charge for services imposed on new construction in order to support specific new demands on a given service (e.g., parks and fire protection).

Indirect Cost. A cost necessary for the functioning of the government as a whole but which cannot be directly assigned to one service or program area.

Infrastructure. Government facilities on which the continuance and growth of a community depend such as roads, bridges and similar assets that are immovable.

Interest. The fee charged by a lender to a borrower for the use of borrowed money, usually expressed as an annual percentage of the principal; the rate is dependent on the time value of money, the credit risk of the borrower, and the inflation rate.

Interest Income. Revenues earned on investments.

Investment. The purchase of a financial product with the expectation of favorable future returns.

Issue. A bond offered for sale by a government.

Judgment. An amount to be paid or collected by a government as the result of a court decision.

Levy. A fixed rate for services that is imposed by a government to support its operations.

Liability. Debt or other legal obligation arising out of a past transaction that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item. A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

Long-Term Debt. Debt with a maturity of more than one year after the date of issuance.

Maturity. The date on which the principal or stated value of an investment or debt obligations is due and may be reclaimed.

Mission Statement. A broad, high-level statement of purpose for an agency/department. A mission statement defines an agency's fundamental purpose, where there is a close relationship between the description of services provided by the divisions within the agency, and the planned outcomes.

Modified Accrual Accounting. The method of accounting under which revenues are recognized in the period that they become available and measurable. Expenses are recognized at the time a liability is incurred pursuant to appropriation authority.

NYS Employee Retirement System, NYSEERS or NYSLRS. New York State Local Retirement System.

NYSHIP. New York State Health Insurance Program.

Objective. A defined method to accomplish an established goal. A true objective is identified in specific, well-defined and measurable terms that can be achieved within a specified time frame.

Objects of Expenditure. Expenditure classifications based upon the types or categories of goods and services purchased. The Village's are: 100 – Personal Services (salaries and wages), 200 – Capital Items (equipment and repair projects), 400 – Contractual Expenses, 500 – Grant Projects, 600 – Principal on Debt, 700 – Interest on Debt, 800 – Employee Benefits, 900 – Interfund Transfers.

Operating Budget. The annual spending plan for the daily, recurring operating costs of the government.

Operating Environment. Internal and external factors that impact the Department’s daily operations.

Operating Funds. Resources derived from recurring revenue sources and used to finance ongoing operating expenses and pay-as-you-go capital projects.

Original Budget. The adopted budget as approved by the Village Board.

OTPS. Other than Personal Services.

PAYGO Basis. A term used to describe a financial policy where capital outlays are financed from current revenues to avoid incurring costly debt financing or issuing new debt.

Performance Measurement. A process of assessing progress toward achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e., how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome).

Period of Probable Usefulness (PPU). Estimation of the expected life of a capital improvement project. These are generally determined by State statute.

Personal Services. Expenses for salaries, wages and fringe benefits of a government’s employee.

Policy. A principle used to guide a managerial, operational, or financial decision.

Principal. The original amount borrowed through a loan, bond issue or other form of debt.

Prior Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program. A discrete service or group of related services provided by an organizational unit designed to achieve the government’s goals and objectives.

Programs and Objectives. A discrete service or group of related services provided by an organizational unit designed to achieve the government’s goals and objectives.

Refunded Bonds. Bonds issued to retire outstanding bonds that have a higher interest rate. Typically done to effect net present value savings.

Remaining Maturity. The amount of time left until a bond become due.

Resolution. A formal written decision of the Village Board.

Resources. Total dollars available for appropriation that includes estimated revenues, fund transfers and beginning fund balances.

Revenue. The taxes, fees, charges, special assessments, grants, and other funds collected and received by the Village to support its services and/or capital improvement projects.

Revised Budget. The revised budget is the budget that results from the adopted budget, plus changes made in the budget after it is approved.

RFPs. Request for proposals.

Risk. A probationary estimate of loss or less-than-expected returns.

Salary Schedules. Shows the amount of compensation established for each Village full-time position by group, grade and step. Groups are denoted as follows: A = AFL; C = CSEA; E = Elected Officials; F = Firefighters-UFFA; G = Deputy Fire Chiefs; L = Library; M = Misc.; N = Non-Represented; P = Police-PBA; Q = Police Superior Officers-SOA; S = School Crossing Guards.

Sales Tax. A tax on receipt from sales usually added to the selling price by the seller.

SCAR. Small Claims Assessment Review.

STAR. School Tax Relief.

Straight-Line Depreciation. Depreciating an asset, minus its salvage value by the same (fixed) amount every year over its useful life. For example: If a vehicle costs \$20,000 with a salvage value of \$2,000 and useful life of three years, it will be depreciated at a cost of \$6,000 per year.

Surplus. The amount by which the government's total revenues exceed its total outlays in a given period, usually a fiscal year.

Tax. Compulsory charge levied to finance services performed by the government for the benefit of the community (citizens, businesses, etc.).

Tax Levy. The resultant product when the tax base multiplies the tax rate per \$1,000. Revenues are less than the levy because of delinquencies, tax roll errors, and court cases contesting assessed property value.

Tax Rate. The amount of tax levied for each \$1,000 of assessed valuations. The tax rate is applied to the assessed valuation to derive the tax levy.

Taxing Limit. The maximum rate at which the Village may levy a tax. In New York State, the taxing limit is 2% of the average of the full valuation of assessable property within the Village for the past five years.

Tentative Budget. The Village Administrator's recommendation for the Village's financial operations that includes an estimate of Adopted expenses and revenues for a given fiscal year.

Transfer In/Out. Amount transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Fund. A trust fund consists of resources received and held by a government unit as a trustee, to be expended or invested in accordance with the conditions of the trust.

Undesignated Fund Balance. That portion of the fund balance available for use in subsequent budgets.

Undistributed. The costs of government services or operations which are not directly attributable to Village Departments.

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future use.

Upgrade. A positive change in ratings for an issuing entity or a security such as a credit bureau's upgrading of a bond.

Useful Life. The length of time that a depreciable asset is expected to be useable.

Variance. Compares the budget with the actual. The effort in government is to stay within budget and to avoid unfavorable variances, that is, where the actual collection or expense is out of line with the budget.

Vision. A long term goal which indicates the intent of the government and what it wants to achieve.

Workload Indicators. A performance measurement category that compares output to demand (people served, transactions processed, complaints addressed).

Year-End. This term is used in reference to the end of the fiscal year, for the Village, May 31st.

Year-to-Date (YTD). For the period that starts at the beginning of the fiscal year (June 01 for the Village) to the current date.