

INCORPORATED VILLAGE OF LYNBROOK



ADOPTED BUDGET

Fiscal Year June 1, 2025 to May 31, 2026

| | |
|------------------------------|----------------|
| Alan C. Beach, | Mayor |
| Michael N. Hawxhurst, | Trustee |
| Robert Boccio, | Trustee |
| Ann Marie Reardon, | Trustee |
| Michael Habert, | Trustee |

John Giordano, Budget Officer

I certify that this is a true copy of the budget of the Village of Lynbrook for the fiscal year ending May 31, 2026 as it was adopted by the Village Board on April 14, 2025

Signed: _____

John Giordano
John Giordano, Budget Officer

Inc. Village of Lynbrook

Inc. 1911

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Keith Bonomo
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Police Chief

Brian Paladino
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Public Works Superintendent

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Recreation Supervisor

Antonia Marchese
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MAYOR
ALAN C. BEACH

DEPUTY MAYOR
MICHAEL N. HAWXHURST

TRUSTEES
ROBERT BOCCIO
ANN MARIE REARDON
MICHAEL HABERT

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VILLAGE ADMINISTRATOR/CLERK
TAX COLLECTOR
JOHN GIORDANO

VILLAGE ATTORNEY
THOMAS D. ATKINSON

2025-2026 – BUDGET MESSAGE

Dear Residents,

Annexed herein is the 114th annual Village Budget (\$52,412,862) adopted by your Mayor and Board of Trustees after detailed review. This is the first time the Budget exceeded \$50 million. Unfortunately, due to New York State's decision to modify employee pension premiums upward, we had to pierce the 2% Tax Cap. The Budget maintains Lynbrook's reputation of providing efficient services and expert financial management. Keeping tax increases minimal is a formidable process as the Village is faced with maintaining its mature infrastructure and excellent credit rating, while complying with numerous other unfunded State mandates, particularly binding arbitration for Police unions (Police represent 45% of the Budget). Police salaries are our largest expense. The proposed tax rate increase of 2.95% will sustain services, despite the CPI-W inflation rate of 4.2% for Long Island for the past 12 months. Our 10-year average tax rate increase is only 2.39%.

Annual voter referendums have consistently approved School District tax increases, which represent approximately 60% of your total taxes. Village Taxes are approximately 32% and General Tax is 8%. Village taxes are used for essential services such as Highway Maintenance, Building Code Enforcement, Fire and Police Protection, Parks and Recreation, Library and curbside Garbage Collection. The Village Board provides continued oversight to assure its record of consistently providing public services in a cost-effective manner. Recent highlights in the Village include:

- Classification by the New York State Comptroller of "No Fiscal Stress", for the past 10 years (since the start of the program), scoring only 3.3 on a 0-100 scale.
- Lynbrook continues to rank #3 in Nassau County and #11 of 553 Villages in NY State based on volume of Traffic Court activity.
- Grants for installation of decorative street lights in Parking Field #8 and Peninsula Blvd, and sports lighting for Soccer Field
- Installation of Village-wide intersection license plate reader system thanks to a Federal grant.
- Standard & Poors AA+ Bond Rating reaffirmed, maintaining our highest rating over the past 50 years; closed 23/24 with surplus reserves at 20.22% of budget.
- Agreement with Village of Valley Stream to utilize their Fire Department Drill Team practice facilities.

The Budget continues to be prepared using *Zero Based Budgeting* practices, whereas all accounts start at zero and are developed based on actual needs for the year. This is opposed to providing automatic inflationary increases over prior year budgeted amounts (*Incremental Budgeting*). As a result, over one third of all expense line items were modified from the prior year. Modified accrual accounting is used as the basis of budgeting, consistent with what is used in our audited financial statements.

New York State establishes the maximum taxing power and debt limits for its municipalities. When compared to all other cities and villages in New York State, Lynbrook reached 59.1% of its constitutional tax limit, and has exhausted 8.69% of its debt limit, making Lynbrook a relatively low taxed, low debt community equaling to \$172 per person, New York States's debt is equal to \$5,134 per person. Commercial property owners pay approximately 22% of the total tax.

The State also requires Villages to adopt balanced budgets where all Expenses must equal anticipated Revenues, appropriated Surplus and the Taxes levied. For this Budget, Revenues were supplemented by surplus Reserves. We conservatively project a June 1, 2025 unappropriated fund balance surplus reserve of 16.7% of Budget (\$8.7 million) to improve Bond Ratings, lower debt costs, stabilize taxes, and reduce reliance on short term borrowings. Although NYS allows Villages to generally budget up to 10% for a Contingency fund, the Village has traditionally only needed to budget 1% thanks to excellent budgeting practices and Board oversight. Labor contract negotiations with all employee labor unions are resolved and expire as follows:

| | |
|----------------|--------------|
| PBA | May 31, 2026 |
| CSEA DPW | May 31, 2027 |
| CSEA Civilians | May 31, 2030 |
| UPSEU | May 31, 2030 |

To better inform the Public, the budget includes a 4-year history of actual expenditures and revenues, a Budget by Function summary of departmental costs, Fund Balance Policy, payroll overtime and other various schedules. A Capital Plan prioritizes capital needs in a fiscally responsible manner, and serves as a resource to enable current and future policy makers to determine and earmark sources of funds such as grants, bonds or taxes for each project item while considering cash flow and the resident's affordability to pay. The positive impact of the Plan, having a value of over \$9 million, will be realized in future years. We have also provided additional information on budget strategies and trends consistent with guidelines set forth by the Government Finance Officers Association (GFOA).

SUMMARY OF SIGNIFICANT REVENUE & EXPENSE CHANGES:

Revenues:

\$500,000 — Tow Fees- due to "License Plate Reader enforcement impounds" (was \$25,000)

150,000 — Court Fines increase to \$2 million

60,000 — Recreation Fees increase to 360,000 to reflect additional Programs

(50,000) — Mortgage Tax decrease to 250,000

50,000 — Interest Earnings-increase to 850,000 (2021 actual: \$226,703)

35,000 — LIRR Parking Permits & Meters – due to increased ridership

Expenses

\$480,000 — P.D. Retirement Premium- 31% Payroll Rate (up 82% from 2021)

442,000 — P.D. Wages-contractual/longevity increases for 50

135,000 — Health Insurance-increase to \$6,250,400

135,000 — Recreation Wages-increase to \$849,200

107,000 — CSEA-DPW Wages-\$4,381,800 to \$4,488,800 for 49


95,000 — UPSEU & Non-contractual wages for 86

85,000 — NYS Retirement Premiums-all other employees - 12.7% Payroll Rate (up 15% from 2021)

Annual tax base fluctuations impact the amount of tax revenues collected. The Village's Total Assessed Valuation (TAV) increased .35% due to Building Permits offsetting commercial tax certiorari reductions. Overall, the TAV has declined approximately 30% over the past 3 decades. 15.6% of our properties are exempt from taxation due to their status as not for profit, governmental, senior, veteran, educational, religious, etc.

While inflation continues to loom, the Federal Reserve has maintained interest rates despite their reduction goals. As rates are anticipated to decline by next years budget, we expect this will increase equity markets to bolster State Retirement System returns and therefore reduce their premiums, now at a record high of 35% of payroll for some Police Officers, which represents the largest budget increase over the past 2 years. Possible increased tariffs on imports are not expected to significantly impact budgeted amounts for goods to be purchased in 25/26. Nevertheless, \$500,000 is in the Contingency Account to support any unexpected Expenses or Revenue shortfalls. Changes in Expenses or Revenues of \$370,853 impacts the Tax Rate by 1%.

Revenue, expense and debt trends will be monitored by the Board and I throughout the year to assure that the Village continues its healthy financial status into 2026.



John Giordano, CMC, RMC, MPA
Budget Officer

TAX RATE TABLE
REVENUE EXPENSE SUMMARY
6/1/25-5/31/26

| | ADOPTED BUDGET 25/26 | PROPOSED 25/26 | CHANGE | ADOPTED BUDGET 24/25 |
|---|----------------------------|---------------------------|-------------------------|----------------------------|
| GRAND TOTAL APPROPRIATIONS | \$ 52,412,862 | \$ 52,512,862 | \$ 3,186,204 | \$ 49,326,658 |
| LESS TOTAL ESTIMATED REVENUES | <u>11,384,100</u> | <u>11,209,100</u> | <u>\$ 2,136,500</u> | <u>9,072,600</u> |
| NET BUDGET | \$ 41,028,762 | \$ 41,303,762 | \$ 1,049,704 | \$ 40,254,058 |
| LESS SURPLUS TO BE APPROPRIATED | <u>2,506,375</u> | <u>2,503,235</u> | <u>\$ (457,438)</u> | <u>2,960,673</u> |
| AMOUNT TO BE RAISED BY PROPERTY TAXES | <u>\$ 38,522,387</u> | <u>\$ 38,800,527</u> | <u>\$ 1,507,142</u> | <u>\$ 37,293,385</u> |
| ASSESSED VALUATION | <u>\$ 154,522,211</u> | <u>\$ 154,522,211</u> | <u>\$ 544,569</u> | <u>\$ 153,977,642</u> |
| TAXES PER \$100 OF NET ASSESSED VALUATION | <u>24.93</u> | <u>25.11</u> | <u>0.89</u> | <u>24.22</u> |
| PERCENTAGE CHANGE FROM PRIOR YEAR | <u>2.95%</u> | <u>3.69%</u> | | <u>2.29%</u> |

| GENERAL FUND - ESTIMATED REVENUES | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|---------------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|
| ACCT # | DESCRIPTION | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | REVENUE REVISED | AS OF 2/28/25 REVENUE | ACTUAL REVENUE | ACTUAL REVENUE | ACTUAL REVENUE | ACTUAL REVENUE |
| REAL PROPERTY TAX ITEMS: | | | | | | | | | | |
| A1001 | REAL PROPERTY TAXES | \$38,522,387 | \$38,800,527 | \$37,293,385 | \$37,293,385 | \$ 37,263,887 | \$ 36,284,074 | \$ 35,221,352 | \$34,776,648 | \$32,344,899 |
| | SUBTOTAL REAL PROPERTY TAXES | 38,522,387 | 38,800,527 | 37,293,385 | 37,293,385 | 37,263,887 | 36,284,074 | 35,221,352 | 34,776,648 | 32,344,899 |
| OTHER REAL PROPERTY TAX ITEMS: | | | | | | | | | | |
| A1079 | PILOT - 733 SUNRISE HWY | 132,500 | 132,500 | 130,000 | 130,000 | 132,462 | 129,508 | - | - | - |
| A1080 | PILOT - 931 SUNRISE HWY | 26,000 | 26,000 | 26,200 | 26,200 | 25,458 | 25,673 | 25,824 | 25,754 | 25,902 |
| A1081 | PILOT - 639 MERRICK | 46,300 | 46,300 | 45,900 | 45,900 | 45,368 | 44,952 | 44,259 | 42,974 | 41,714 |
| A1082 | PILOT - 47 BROADWAY | 48,800 | 48,800 | 35,600 | 35,600 | 48,785 | - | - | - | - |
| A1082 | PILOT - 444 MERRICK ROAD | - | - | - | - | - | 153,223 | 148,041 | 143,382 | 139,558 |
| A1083 | PILOT - 8 FREER ST | - | - | - | - | - | 179,684 | 173,841 | 171,261 | 161,852 |
| A1084 | PILOT - 221-225 MERRICK ROAD | - | - | - | - | - | 22,815 | 21,996 | 21,252 | 20,633 |
| A1085 | PILOT - 443-499 SUNRISE | - | - | - | - | - | 26,078 | 25,100 | 24,427 | 23,777 |
| A1086 | PILOT - 317-321 MERRICK ROAD | 34,500 | 34,500 | 39,000 | 39,000 | 32,948 | 37,250 | 31,797 | 32,727 | 30,501 |
| A1087 | PILOT - 266 MERRICK ROAD | 49,300 | 49,300 | 49,300 | 49,300 | 48,491 | 48,471 | 48,159 | 47,184 | 47,123 |
| A1088 | PILOT - 5 FREER ST | 115,600 | 115,600 | 115,000 | 115,000 | 102,527 | 195,579 | 87,232 | 63,032 | 60,854 |
| A1089 | PILOT - LIPA (2% LIMIT) | 1,405,700 | 1,405,700 | 1,378,100 | 1,378,100 | 1,378,070 | 1,351,049 | 1,324,558 | 1,298,586 | 1,273,124 |
| A1090 | INTEREST & PENALTY | 127,800 | 127,800 | 115,000 | 115,000 | 97,609 | 132,199 | 115,870 | 135,251 | 130,802 |
| NON-PROPERTY TAX ITEMS: | | | | | | | | | | |
| A1120 | SALES TAX | 54,000 | 54,000 | 54,000 | 54,000 | - | 53,918 | 53,918 | 53,954 | 22,491 |
| A1130 | UTILITIES GROSS RECEIPTS | 415,000 | 415,000 | 408,000 | 408,000 | 246,252 | 436,853 | 417,689 | 411,837 | 393,573 |
| A1170 | FRANCHISE FEES | 418,000 | 418,000 | 418,000 | 418,000 | 183,281 | 416,552 | 416,120 | 434,631 | 440,864 |
| A1235 | CHARGES - TAX ADVERTISING | 3,200 | 3,200 | 3,200 | 3,200 | 200 | 3,050 | 3,200 | 3,000 | 3,325 |
| PUBLIC SAFETY: | | | | | | | | | | |
| A1520 | POLICE FEES | 20,000 | 20,000 | 20,000 | 20,000 | 11,983 | 12,594 | 12,494 | 14,026 | 11,144 |
| A1560 | SAFETY INSPECTION FEES | 45,000 | 45,000 | 77,800 | 77,800 | 36,005 | 44,288 | 46,307 | 66,576 | 73,210 |
| A1589 | TOWING FEES | 500,000 | 325,000 | 24,300 | 24,300 | 140,100 | 75,300 | 30,500 | 34,000 | 21,900 |
| A1590 | FIRE INSPECTIONS | 31,000 | 31,000 | 25,000 | 25,000 | 24,099 | 32,061 | 32,810 | 25,510 | 26,750 |
| HEALTH: | | | | | | | | | | |
| A1601 | REGISTRAR FEES | 5,000 | 5,000 | 6,000 | 6,000 | 5,252 | 4,564 | 4,438 | 5,928 | 6,356 |
| TRANSPORTATION: | | | | | | | | | | |
| A1740 | PARKING METERS - FIELDS | 64,000 | 64,000 | 61,000 | 61,000 | 35,668 | 64,964 | 64,974 | 67,749 | 43,938 |
| A1741 | PARKING METERS - STREET | 270,000 | 270,000 | 260,000 | 260,000 | 171,016 | 271,051 | 275,452 | 262,578 | 187,564 |
| A1742 | PARKING METERS - LIRR | 47,100 | 47,100 | 40,000 | 40,000 | 27,304 | 46,979 | 47,438 | 46,647 | 22,625 |

| GENERAL FUND - ESTIMATED REVENUES | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|------------------------------------|-------------------------------|----------------|-----------------|----------------|-----------------|-----------------------|----------------|----------------|----------------|----------------|
| ACCT # | DESCRIPTION | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | REVENUE REVISED | AS OF 2/28/25 REVENUE | ACTUAL REVENUE | ACTUAL REVENUE | ACTUAL REVENUE | ACTUAL REVENUE |
| CULTURE AND RECREATION: | | | | | | | | | | |
| A2001 | PARKS & RECREATION CHGS | 360,000 | 360,000 | 300,000 | 300,000 | 328,159 | 337,232 | 312,433 | 314,316 | 117,179 |
| POOL: | | | | | | | | | | |
| A2025 | POOL FEES | 295,000 | 295,000 | 295,000 | 295,000 | 238,526 | 311,130 | 332,861 | 290,936 | 142,333 |
| HOME AND COMMUNITY SERVICE: | | | | | | | | | | |
| A2110 | ZONING FEES | 5,000 | 5,000 | 7,300 | 7,300 | 4,375 | 371,500 | 7,400 | 4,525 | 8,425 |
| A2130 | REFUSE & GARBAGE CHARGES | 80,000 | 80,000 | 80,000 | 80,000 | 84,883 | 126,124 | 40,194 | 42,423 | 35,202 |
| A2165 | RENT STABILIZATION | 4,400 | 4,400 | 4,400 | 4,400 | - | 4,370 | 4,370 | 4,370 | 4,370 |
| A2189 | SIDEWALK/DPW CHARGES/GASOLINE | 50,000 | 50,000 | 38,000 | 38,000 | 40,138 | 58,536 | 43,613 | 35,923 | 24,341 |
| A2376 | RECYCLING INCOME | 11,000 | 11,000 | 11,000 | 11,000 | 10,181 | 10,095 | 13,729 | 14,387 | 13,651 |
| USE OF MONEY AND PROPERTY: | | | | | | | | | | |
| A2401 | INTEREST EARNINGS | 850,000 | 850,000 | 800,000 | 800,000 | 730,224 | 1,178,533 | 680,065 | 339,364 | 226,703 |
| A2412 | RENTAL | - | - | - | - | - | 100 | 100 | 12,066 | 63,500 |
| A2450 | COMMISSIONS | - | - | - | - | - | - | - | - | 1,704 |
| LICENSES AND PERMITS: | | | | | | | | | | |
| A2501 | BUSINESS LICENSES | 61,000 | 61,000 | 61,000 | 61,000 | 56,170 | 51,765 | 42,330 | 92,565 | 91,552 |
| A2502 | OCCUPATIONAL | 20,000 | 20,000 | 20,000 | 20,000 | 10,890 | 31,470 | 31,080 | 30,520 | 13,735 |
| A2503 | AMUSEMENTS | 200 | 200 | 200 | 200 | - | - | 60 | 60 | 60 |
| A2504 | PARKING PERMITS - LIRR | 90,000 | 90,000 | 72,500 | 72,500 | 30,893 | 103,013 | 79,985 | 71,789 | 67,300 |
| A2505 | PARKING PERMITS | 120,000 | 120,000 | 100,000 | 100,000 | 38,053 | 134,205 | 120,071 | 116,404 | 92,004 |
| A2506 | GARAGE SALES | 1,400 | 1,400 | 1,400 | 1,400 | 560 | 1,020 | 1,360 | 1,340 | 1,200 |
| A2507 | ALARM PERMITS | 700 | 700 | 700 | 700 | 275 | 600 | 425 | 500 | 825 |
| A2545 | OTHER LICENSES | - | - | - | - | - | - | - | - | - |
| A2546 | BUSINESS LICENSES - BLDG | 31,000 | 31,000 | 31,000 | 31,000 | 26,550 | 32,650 | 29,250 | 29,000 | 33,950 |
| A2591 | BUILDING PERMITS | 260,000 | 260,000 | 260,000 | 260,000 | 377,265 | 266,692 | 673,530 | 198,430 | 259,608 |
| A2592 | STREET OPENINGS | 60,000 | 60,000 | 60,000 | 60,000 | 61,467 | 47,425 | 37,435 | 42,715 | 64,755 |
| A2593 | PUBLIC SAFETY PERMITS | 79,200 | 79,200 | 79,200 | 79,200 | 120,736 | 74,141 | 125,618 | 73,507 | 80,850 |
| FINES AND FORFEITURES: | | | | | | | | | | |
| A2610 | FINES & FORFEITED BAIL | 2,000,000 | 2,000,000 | 1,850,000 | 1,850,000 | 1,433,461 | 2,427,522 | 2,000,194 | 2,273,823 | 1,497,859 |
| A2620 | FORFEITURE OF DEPOSITS | - | - | - | - | - | - | - | - | - |
| A2626 | FORFEIT OF CRIME PROCEEDS | - | - | - | - | - | - | - | - | - |
| A2627 | SEIZURE OF PROPERTY RECEIPTS | - | - | - | - | - | - | - | 48,086 | - |

| GENERAL FUND - ESTIMATED REVENUES | | | | | | | | | | |
|---|-----------------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| ACCT # | DESCRIPTION | 25/26 ADOPTED BUDGET | 25/26 PROPOSED BUDGET | 24/25 ADOPTED BUDGET | 24/25 REVENUE REVISED | 24/25 AS OF 2/28/25 REVENUE | 23/24 ACTUAL REVENUE | 22/23 ACTUAL REVENUE | 21/22 ACTUAL REVENUE | 20/21 ACTUAL REVENUE |
| SALES OF PROPERTY AND COMPENSATION FOR LOSSES: | | | | | | | | | | |
| A2655 | MINOR SALES | - | - | - | - | - | - | - | - | - |
| A2660 | SALES OF PROPERTY | - | - | - | - | - | - | - | - | 533,549 |
| A2665 | SALE OF SURPLUS EQUIPMENT | 25,000 | 25,000 | 25,000 | 25,000 | 445 | 43,971 | - | 108,692 | 9,101 |
| A2680 | INSURANCE RECOVERIES | 50,000 | 50,000 | 50,000 | 57,068 | 36,100 | 141,371 | 120,787 | 137,304 | 112,242 |
| A2681 | DISABILITY RECOVERIES | 2,000 | 2,000 | 2,000 | 2,000 | - | 558 | 850 | 1,190 | 9,078 |
| A2690 | WORKERS COMP. RECOVERIES | 125,000 | 125,000 | 125,000 | 125,000 | 4,807 | 134,969 | 201,034 | 154,871 | 123,303 |
| MISCELLANEOUS: | | | | | | | | | | |
| A2701 | REFUND OF PRIOR YEAR EXPENDITURES | 435,000 | 435,000 | 315,000 | 315,000 | 280,438 | 462,818 | 457,916 | 305,197 | 395,635 |
| A2702 | REFUND - ROLLER HOCKEY LEAGUE | - | - | - | - | - | - | - | - | - |
| A2703 | BID FORFEITURE | - | - | - | - | - | - | - | - | - |
| A2705 | GIFTS AND DONATIONS | 1,000 | 1,000 | 1,000 | 1,000 | 43,503 | 2,000 | - | - | 500 |
| A2770 | UNCLASSIFIED REVENUES | 3,500 | 3,500 | 3,200 | 3,200 | 4,772 | 3,347 | 3,656 | 1,346 | 3,438 |
| STATE AID: | | | | | | | | | | |
| A3001 | PER CAPITA | 238,300 | 238,300 | 238,300 | 238,300 | 238,254 | 238,254 | 238,254 | 238,254 | 238,254 |
| A3005 | MORTGAGE TAX | 250,000 | 250,000 | 300,000 | 300,000 | 133,250 | 235,744 | 339,737 | 563,904 | 478,973 |
| A3040 | STATE AID - REAL PROPERTY TAX ADM | - | - | - | - | - | - | - | - | - |
| A3089 | OTHER GENERAL GOVERNMENT AID | 16,600 | 16,600 | - | - | 16,667 | - | 527 | 15,585 | - |
| A3389 | OTHER PUBLIC SAFETY | - | - | - | 5,550 | 35,525 | 51,643 | 6,108 | 11,026 | 33,111 |
| A3501 | CONSOLIDATED HIGHWAY AID | 500,000 | 500,000 | 250,000 | 250,000 | - | 214,222 | 72,601 | 157,715 | 227,851 |
| A3801 | RECREATION FOR ELDERLY | - | - | - | - | - | - | - | - | - |
| A3805 | STOP DWI | - | - | - | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| A3807 | NYS BULLETPROOF VESTS | - | - | - | - | - | - | - | - | - |
| A3808 | NYS SEAT BELT ENFORCEMENT | - | - | - | - | - | - | 3,532 | 2,042 | 2,788 |
| A3809 | CRIME PREVENTION | - | - | - | - | - | - | - | - | - |
| A3810 | ENVIRONMENTAL CONSERVATION | - | - | - | - | - | - | - | - | - |
| A3814 | SBA TREE GRANT | - | - | - | - | - | - | - | - | - |
| A3817 | STATE ARCHIVES GRANT | - | - | - | - | - | - | - | - | - |
| A3820 | YOUTH PROGRAM | - | - | - | - | - | - | - | 6,246 | - |
| A3821 | SAFETY TRAINING GRANT | - | - | - | - | - | - | - | - | - |
| A3827 | MULTI-MODAL GRANT | - | - | - | - | - | - | - | - | - |
| A3831 | FORESTRY GRANT | - | - | - | - | - | - | - | - | - |
| A3833 | PARKS AND RECREATION GRANT | - | - | - | - | - | - | - | - | - |
| A3835 | JUSTICE COURT GRANT | - | - | - | - | - | 20,846 | - | 2,658 | - |
| A3837 | NYSERDA | - | - | - | - | - | - | - | - | - |

| GENERAL FUND - ESTIMATED REVENUES | | | | | | | | | | |
|--|----------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|-----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| ACCT # | DESCRIPTION | 25/26 ADOPTED BUDGET | 25/26 PROPOSED BUDGET | 24/25 ADOPTED BUDGET | 24/25 REVENUE REVISED | 24/25 AS OF 2/28/25 REVENUE | 23/24 ACTUAL REVENUE | 22/23 ACTUAL REVENUE | 21/22 ACTUAL REVENUE | 20/21 ACTUAL REVENUE |
| ANTI-RECESSION FUNDS: | | | | | | | | | | |
| A3900 | STATE AID | - | - | - | - | - | - | - | - | - |
| A4289 | FEDERAL AID - FEMA | - | - | - | - | 180,000 | 239,045 | 30,625 | 214,846 | 42,310 |
| A4720 | FEDERAL AID | - | - | - | - | - | - | 997,330 | 1,101,675 | - |
| A4789 | FEDERAL - FIRE DEPT | - | - | - | - | - | - | - | - | 247,273 |
| A5060 | RETIREMENT SYSTEM CREDITS | - | - | - | - | - | - | - | - | - |
| INTERFUND TRANSFERS: | | | | | | | | | | |
| A5031 | INTERFUND TRANSFERS | - | - | - | - | - | 619 | - | 158,234 | 1,774,391 |
| PROCEEDS OF OBLIGATIONS: | | | | | | | | | | |
| A5730 | BOND ANTICIPATION NOTES | - | - | - | - | - | - | - | - | - |
| A5760 | BOND PROCEEDS | - | - | - | - | - | - | - | - | 650,000 |
| | APPROPRIATED RESERVES | 1,500,000 | 1,500,000 | 360,000 | 360,000 | - | - | - | - | - |
| ALL OTHER REVENUES/APPROPRIATED RESERVE: | | 11,384,100 | 11,209,100 | 9,072,600 | 9,085,218 | 7,365,445 | 11,172,185 | 10,507,077 | 10,656,100 | 10,938,483 |
| SUBTOTAL REAL PROPERTY TAXES: | | 38,522,387 | 38,800,527 | 37,293,385 | 37,293,385 | 37,263,887 | 36,284,074 | 35,221,352 | 34,776,648 | 32,344,899 |
| A9000 | A9000 APPROPRIATED SURPLUS | 2,506,375 | 2,503,235 | 2,960,673 | 2,960,673 | - | - | - | - | - |
| TOTAL REVENUE: | | \$52,412,862 | \$52,512,862 | \$49,326,658 | \$49,339,276 | \$ 44,629,332 | \$ 47,456,259 | \$ 45,728,429 | \$45,432,748 | \$43,283,382 |
| 2025-2026 Appropriated Reserves - from BAN Separation Payments | | | | | | | | | | |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|-------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| BOARD OF TRUSTEES: | | | | | | | | | | |
| A1010.0100 | SALARIES - ELECTED OFFICIALS | \$ 103,900 | \$ 103,900 | \$ 103,900 | \$ 103,900 | \$ 71,867 | \$ 93,136 | \$ 85,165 | \$ 88,567 | \$ 88,567 |
| A1010.0410 | EDUCATION | 5,000 | 5,000 | 5,000 | 5,000 | 1,900 | 5,418 | 3,871 | 6,842 | 4,825 |
| | TOTAL BOARD OF TRUSTEES | \$ 108,900 | \$ 108,900 | \$ 108,900 | \$ 108,900 | \$ 73,767 | \$ 98,554 | \$ 89,036 | \$ 95,409 | \$ 93,392 |
| VILLAGE JUSTICE: | | | | | | | | | | |
| A1110.0100 | SALARIES - OFFICIALS | \$ 49,600 | \$ 49,600 | \$ 48,100 | \$ 48,100 | \$ 34,181 | \$ 45,332 | \$ 41,525 | \$ 40,809 | \$ 40,009 |
| A1110.0101 | SALARIES - STAFF | 339,800 | 339,800 | 329,400 | 329,400 | 241,208 | 321,091 | 303,120 | 299,432 | 258,591 |
| A1110.0132 | SALARIES - OVERTIME | 26,000 | 26,000 | 26,000 | 26,000 | 19,389 | 21,673 | 22,996 | 26,302 | 16,225 |
| A1110.0201 | OFFICE EQUIPMENT | - | - | - | - | - | 1,360 | - | - | - |
| A1110.0400 | CONTRACTED SERVICES | 156,200 | 156,200 | 131,500 | 131,500 | 97,955 | 190,399 | 141,802 | 136,312 | 98,326 |
| A1110.0401 | CONTRACTED SERVICES | - | - | - | - | - | - | - | - | - |
| A1110.0409 | SUBSCRIPTIONS/DUES | 1,000 | 1,000 | 1,000 | 1,000 | 555 | 815 | 845 | 755 | 775 |
| A1110.0410 | EDUCATION | 3,900 | 3,900 | 3,500 | 1,400 | 675 | 4,358 | 3,229 | 4,110 | 2,722 |
| A1110.0411 | PRINTING & STATIONERY | 2,800 | 2,800 | 2,600 | 2,600 | 2,473 | 3,260 | 2,445 | 2,652 | 2,532 |
| A1110.0413 | OFFICE SUPPLIES | 4,700 | 4,700 | 3,300 | 5,400 | 4,605 | 5,676 | 4,794 | 3,606 | 4,079 |
| A1110.0432 | COMPUTER COSTS | 4,000 | 4,000 | 3,000 | 3,000 | 1,838 | 3,227 | 7,969 | 3,185 | 3,991 |
| A1110.0455 | MAINTENANCE & REPAIR | 2,000 | 2,000 | 2,500 | 2,500 | 2,472 | 1,273 | 1,128 | - | 2,345 |
| | TOTAL VILLAGE JUSTICE | \$ 590,000 | \$ 590,000 | \$ 550,900 | \$ 550,900 | \$ 405,351 | \$ 598,464 | \$ 529,853 | \$ 517,163 | \$ 429,595 |
| MAYOR: | | | | | | | | | | |
| A1210.0100 | SALARIES - ELECTED OFFICIALS | \$ 36,600 | \$ 36,600 | \$ 35,500 | \$ 35,500 | \$ 25,221 | \$ 33,746 | \$ 32,744 | \$ 32,102 | \$ 31,857 |
| A1210.0101 | SALARIES - STAFF | 96,000 | 96,000 | 93,300 | 93,300 | 67,308 | 85,949 | 83,438 | 81,301 | 80,826 |
| A1210.0409 | SUBSCRIPTIONS/DUES | - | - | - | - | - | - | - | - | - |
| A1210.0410 | EDUCATION | 3,000 | 3,000 | 3,000 | 3,000 | 1,539 | 2,512 | 2,425 | 2,831 | 3,585 |
| A1210.0411 | PRINTING & STATIONERY | 800 | 800 | 800 | 800 | - | 634 | 62 | 421 | - |
| A1210.0413 | OFFICE SUPPLIES | 2,500 | 2,500 | 2,500 | 2,500 | 2,049 | 1,939 | 3,136 | 1,975 | 2,530 |
| | TOTAL MAYOR | \$ 138,900 | \$ 138,900 | \$ 135,100 | \$ 135,100 | \$ 96,117 | \$ 124,780 | \$ 121,805 | \$ 118,630 | \$ 118,798 |
| TREASURER: | | | | | | | | | | |
| A1325.0101 | SALARIES - STAFF | \$ 196,400 | \$ 196,400 | \$ 188,300 | \$ 188,300 | \$ 133,548 | \$ 175,934 | \$ 170,148 | \$ 166,889 | \$ 161,536 |
| A1325.0132 | SALARIES - OVERTIME | 6,000 | 6,000 | 6,000 | 6,000 | 449 | 456 | 1,736 | 3,537 | 5,781 |
| A1325.0201 | OFFICE EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A1325.0409 | SUBSCRIPTIONS/DUES | 300 | 300 | 300 | 300 | 190 | 265 | 75 | 295 | 295 |
| A1325.0410 | EDUCATION | 1,500 | 1,500 | 1,500 | 1,500 | 85 | - | 142 | - | 75 |
| A1325.0411 | PRINTING & STATIONERY | 2,000 | 2,000 | 2,000 | 2,000 | 667 | 1,809 | 807 | 1,056 | 614 |
| A1325.0413 | OFFICE SUPPLIES | 2,500 | 2,500 | 2,500 | 2,500 | 198 | 2,204 | 1,567 | 1,087 | 1,665 |
| A1325.0432 | COMPUTER COSTS - CENTRAL | 137,200 | 137,200 | 130,000 | 130,000 | 103,326 | 132,800 | 120,597 | 125,822 | 134,087 |
| A1325.0433 | BONDING LEGAL FEES | 5,000 | 5,000 | 4,800 | 4,800 | 5,000 | 10,037 | 9,204 | 3,500 | 3,500 |
| A1325.0436 | PROFESSIONAL SERVICES | 63,600 | 63,600 | 63,600 | 63,600 | 61,500 | 63,865 | 59,350 | 52,045 | 41,698 |
| A1325.0438 | INVENTORY COSTS | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - | - | - |
| A1325.0455 | MAINT & REPAIR OF EQUIPMENT | 2,000 | 2,000 | 2,000 | 2,000 | 1,052 | 1,331 | 1,052 | 858 | 917 |
| | TOTAL TREASURER | \$ 417,500 | \$ 417,500 | \$ 402,000 | \$ 402,000 | \$ 306,015 | \$ 388,701 | \$ 364,678 | \$ 355,089 | \$ 350,168 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|-------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| ASSESSMENT: | | | | | | | | | | |
| A1355.0101 | SALARIES - STAFF | \$ 109,300 | \$ 109,300 | \$ 101,100 | \$ 101,100 | \$ 73,586 | \$ 93,565 | \$ 90,411 | \$ 86,534 | \$ 89,113 |
| A1355.0132 | SALARIES - OVERTIME | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - | - | - |
| A1355.0201 | OFFICE EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A1355.0401 | CONTRACTED SERVICES | 500 | 500 | 500 | 500 | - | - | - | - | - |
| A1355.0409 | SUBSCRIPTIONS/DUES | 500 | 500 | 500 | 500 | 400 | 300 | 400 | 400 | 400 |
| A1355.0410 | EDUCATION | 400 | 400 | 400 | 400 | - | - | 142 | - | - |
| A1355.0411 | PRINTING & STATIONERY | 800 | 800 | 800 | 800 | 95 | 152 | 661 | 420 | 197 |
| A1355.0413 | OFFICE SUPPLIES | 1,100 | 1,100 | 1,100 | 1,100 | 1,007 | 707 | 1,006 | 966 | 1,199 |
| A1355.0431 | GIS/MAPS | 500 | 500 | 500 | 500 | - | - | - | - | - |
| A1355.0432 | COMPUTER COSTS | 400 | 400 | 400 | 400 | 352 | 260 | 444 | 3,397 | 291 |
| A1355.0455 | MAINT & REPAIR OF EQUIPMENT | 100 | 100 | 100 | 100 | - | - | - | - | - |
| | TOTAL ASSESSMENT | \$ 114,600 | \$ 114,600 | \$ 106,400 | \$ 106,400 | \$ 75,440 | \$ 94,984 | \$ 93,064 | \$ 91,717 | \$ 91,200 |
| VILLAGE CLERK: | | | | | | | | | | |
| A1410.0101 | SALARIES - STAFF | \$ 528,500 | \$ 528,500 | \$ 541,400 | \$ 541,400 | \$ 378,541 | \$ 499,954 | \$ 480,369 | \$ 481,180 | \$ 469,966 |
| A1410.0132 | SALARIES - OVERTIME | 4,500 | 4,500 | 4,500 | 4,500 | 1,152 | 2,337 | 5,786 | 6,513 | 9,837 |
| A1410.0201 | OFFICE EQUIPMENT | - | - | - | - | - | - | 1,695 | - | - |
| A1410.0409 | SUBSCRIPTIONS/DUES | 1,000 | 1,000 | 1,000 | 1,000 | 738 | 852 | 525 | 782 | 800 |
| A1410.0410 | EDUCATION | 3,000 | 3,000 | 3,000 | 3,000 | 1,420 | 2,595 | 2,597 | 3,270 | 2,970 |
| A1410.0411 | PRINTING & STATIONERY | 4,000 | 4,000 | 4,000 | 4,000 | 3,823 | 3,711 | 3,391 | 4,338 | 4,031 |
| A1410.0413 | OFFICE SUPPLIES | 6,800 | 6,800 | 6,800 | 6,800 | 5,005 | 5,041 | 4,895 | 9,596 | 8,624 |
| A1410.0434 | LEGALS | 11,700 | 11,700 | 11,700 | 9,700 | 3,450 | 7,432 | 12,938 | 12,080 | 11,973 |
| A1410.0455 | MAINT & REPAIR OF EQUIPMENT | 2,000 | 2,000 | 1,000 | 3,000 | 2,547 | 1,160 | - | - | 310 |
| | TOTAL VILLAGE CLERK | \$ 561,500 | \$ 561,500 | \$ 573,400 | \$ 573,400 | \$ 396,676 | \$ 523,082 | \$ 512,196 | \$ 517,759 | \$ 508,511 |
| LAW: | | | | | | | | | | |
| A1420.0101 | SALARIES - STAFF | \$ 211,900 | \$ 211,900 | \$ 206,200 | \$ 206,200 | \$ 143,947 | \$ 191,293 | \$ 188,515 | \$ 186,256 | \$ 182,227 |
| A1420.0409 | SUBSCRIPTIONS/DUES | 6,800 | 6,800 | 6,800 | 6,800 | 5,742 | 7,056 | 6,720 | 6,674 | 6,697 |
| A1420.0410 | EDUCATION | 200 | 200 | 200 | 200 | - | - | 160 | 100 | - |
| A1420.0435 | RECODIFICATION | 5,000 | 5,000 | 3,800 | 4,800 | 5,286 | 4,347 | 1,305 | 4,275 | 3,707 |
| A1420.0436 | PROFESSIONAL SERVICES | 50,000 | 50,000 | 30,000 | 50,000 | 55,210 | 55,988 | 6,150 | 16,387 | 22,379 |
| A1420.0441 | LEGAL - LABOR | 43,000 | 43,000 | 43,000 | 43,000 | 25,125 | 36,056 | 37,513 | 38,807 | 45,137 |
| A1420.0442 | LEGAL - TAX CERTS | 45,000 | 45,000 | 35,000 | 35,000 | 6,684 | 59,588 | 61,024 | 33,187 | 20,020 |
| A1420.0443 | PROSECUTORS | 47,500 | 47,500 | 47,500 | 47,500 | 28,900 | 49,725 | 41,570 | 46,200 | 31,720 |
| A1420.0445 | COURT LANGUAGE INT. | 8,000 | 8,000 | 6,500 | 12,700 | 9,310 | 9,250 | 6,630 | 7,650 | 4,420 |
| | TOTAL LAW | \$ 417,400 | \$ 417,400 | \$ 379,000 | \$ 406,200 | \$ 280,204 | \$ 413,303 | \$ 349,587 | \$ 339,536 | \$ 316,307 |
| ENGINEERING: | | | | | | | | | | |
| A1440.0401 | CONTRACTED SERVICES | 10,000 | 10,000 | 10,000 | 13,800 | 3,800 | - | 3,950 | 3,857 | 14,006 |
| | TOTAL ENGINEERING | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 13,800 | \$ 3,800 | \$ - | \$ 3,950 | \$ 3,857 | \$ 14,006 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|-------------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| ELECTION: | | | | | | | | | | |
| A1450.0401 | CONTRACTED SERVICES | \$ - | \$ - | \$ 3,500 | \$ 3,500 | \$ - | \$ 2,400 | \$ 3,950 | \$ - | \$ 2,525 |
| A1450.0411 | PRINTING & STATIONERY | - | - | 4,000 | 4,000 | 795 | 540 | 478 | - | 2,781 |
| A1450.0413 | OFFICE SUPPLIES | - | - | 4,100 | 4,100 | - | 3,000 | 2,778 | - | 3,289 |
| A1450.0434 | LEGALS | - | - | 1,000 | 3,000 | 2,168 | 594 | 1,310 | - | 926 |
| A1450.0461 | RENTAL EQUIPMENT | - | - | 4,500 | 4,500 | 3,150 | 850 | 900 | - | 2,573 |
| | TOTAL ELECTION | \$ - | \$ - | \$ 17,100 | \$ 19,100 | \$ 6,113 | \$ 7,384 | \$ 9,416 | \$ - | \$ 12,094 |
| RECORDS MANAGEMENT: | | | | | | | | | | |
| A1460.0400 | CONTRACTED SERVICES | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | \$ - | \$ 9,362 | \$ - | \$ 26,380 |
| A1460.0450 | SUPPLIES & MATERIALS | - | - | - | - | - | - | - | - | - |
| | TOTAL RECORDS MANAGEMENT | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ - | \$ - | \$ 9,362 | \$ - | \$ 26,380 |
| VILLAGE HALL: | | | | | | | | | | |
| A1621.0101 | SALARIES - STAFF | \$ 136,200 | \$ 136,200 | \$ 133,300 | \$ 133,300 | \$ 94,804 | \$ 131,565 | \$ 127,951 | \$ 124,240 | \$ 122,081 |
| A1621.0200 | BLDG & PROPERTY IMPROVE | - | - | - | - | - | - | - | - | 20,410 |
| A1621.0205 | EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A1621.0415 | ELECTRICITY | 79,300 | 79,300 | 76,200 | 76,200 | 50,009 | 64,180 | 66,434 | 71,590 | 64,477 |
| A1621.0416 | WATER | 2,700 | 2,700 | 2,500 | 2,500 | 1,646 | 1,813 | 1,914 | 2,185 | 1,843 |
| A1621.0417 | HEAT | 24,000 | 24,000 | 25,900 | 25,900 | 10,061 | 18,736 | 21,480 | 17,580 | 16,404 |
| A1621.0418 | BUILDING SUPPLIES | 15,000 | 15,000 | 15,000 | 15,000 | 7,787 | 15,382 | 11,632 | 12,177 | 12,160 |
| A1621.0458 | MAINTENANCE OF BUILDING | 49,000 | 49,000 | 47,700 | 47,700 | 28,492 | 41,979 | 38,527 | 46,321 | 42,696 |
| | TOTAL VILLAGE HALL | \$ 306,200 | \$ 306,200 | \$ 300,600 | \$ 300,600 | \$ 192,799 | \$ 273,655 | \$ 267,938 | \$ 274,093 | \$ 280,071 |
| CENTRAL GARAGE: | | | | | | | | | | |
| A1640.0120 | SALARIES - CSEA | \$ 396,600 | \$ 396,600 | \$ 386,700 | \$ 386,700 | \$ 275,234 | \$ 376,366 | \$ 363,837 | \$ 356,985 | \$ 354,622 |
| A1640.0132 | SALARIES - OVERTIME | 17,000 | 17,000 | 16,500 | 16,500 | 9,955 | 19,092 | 15,324 | 13,560 | 18,045 |
| A1640.0200 | BLDG & PROPERTY IMPROVE | 37,000 | 37,000 | 17,000 | 29,415 | 12,415 | - | 9,353 | - | - |
| A1640.0202 | VEHICLES | - | - | - | - | - | - | - | - | - |
| A1640.0205 | EQUIPMENT | 11,000 | 11,000 | 11,000 | 11,000 | 5,330 | 28 | 13,026 | 7,092 | 8,115 |
| A1640.0220 | HARDWARE & TOOLS | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 763 | - | 43 | 1,020 |
| A1640.0418 | BUILDING SUPPLIES | 21,000 | 21,000 | 21,000 | 21,000 | 10,886 | 21,630 | 21,138 | 19,171 | 21,563 |
| A1640.0419 | PUBLIC WORKS SUPPLIES | 30,000 | 30,000 | 30,000 | 30,000 | 13,306 | 21,733 | 25,000 | 10,827 | 24,675 |
| A1640.0424 | HYDRAULIC - LUB OIL | 19,000 | 19,000 | 19,000 | 19,000 | 11,325 | 20,210 | 20,837 | 13,418 | 10,479 |
| A1640.0432 | COMPUTER COSTS | 2,200 | 2,200 | 2,000 | 4,500 | 3,174 | 1,445 | 3,431 | 2,668 | 4,859 |
| A1640.0450 | MAINT & REPAIR - VEHICLES | 150,000 | 150,000 | 147,000 | 147,000 | 126,041 | 301,930 | 234,627 | 185,010 | 149,248 |
| A1640.0455 | MAINT & REPAIR - EQUIPMENT | 8,000 | 8,000 | 8,000 | 8,000 | 1,448 | 14,798 | 8,525 | 4,304 | 14,415 |
| A1640.0458 | MAINTENANCE OF BUILDINGS | 75,000 | 75,000 | 67,000 | 88,225 | 45,277 | 51,433 | 58,720 | 38,367 | 36,257 |
| | TOTAL CENTRAL GARAGE | \$ 769,800 | \$ 769,800 | \$ 728,200 | \$ 764,340 | \$ 517,391 | \$ 829,428 | \$ 773,818 | \$ 651,445 | \$ 643,298 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|--------------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| CENTRAL COMMUNICATIONS: | | | | | | | | | | |
| A1650.0203 | COMMUNICATION EQUIPMENT | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 845 | \$ 19,522 | \$ 41,415 | \$ 51,324 | \$ 33,457 |
| A1650.0401 | CONTRACTED SERVICES | 50,000 | 50,000 | 45,000 | 45,000 | 28,439 | 35,800 | 28,849 | 38,704 | 55,696 |
| A1650.0409 | SUBSCRIPTIONS/DUES | 400 | 400 | 400 | 435 | 435 | 421 | 391 | 368 | 374 |
| A1650.0410 | EDUCATION | 100 | 100 | 100 | 65 | - | 83 | - | - | - |
| A1650.0414 | TELEPHONE & DATA COMM | 70,000 | 70,000 | 70,000 | 70,000 | 50,725 | 67,196 | 60,778 | 78,668 | 78,177 |
| A1650.0420 | CABLE TV SUPPLIES | 7,000 | 7,000 | 7,000 | 7,000 | 4,368 | 5,574 | 6,078 | 6,420 | 4,455 |
| A1650.0453 | MAINTENANCE OF RADIO EQUIP | 16,000 | 16,000 | 16,000 | 16,000 | 5,892 | 11,956 | 8,676 | 5,126 | 21,793 |
| A1650.0461 | RENTAL EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A1650.0468 | WEB SITE | 5,400 | 5,400 | 5,800 | 5,800 | 1,808 | 6,024 | 3,930 | 6,075 | 6,657 |
| | TOTAL CENTRAL COMMUNICATIONS: | \$ 168,900 | \$ 168,900 | \$ 164,300 | \$ 164,300 | \$ 92,512 | \$ 146,576 | \$ 150,117 | \$ 186,685 | \$ 200,609 |
| CENTRAL MAILING: | | | | | | | | | | |
| A1670.0412 | POSTAGE | \$ 40,000 | \$ 40,000 | \$ 36,000 | \$ 36,000 | \$ 27,965 | \$ 41,087 | \$ 28,427 | \$ 28,432 | \$ 35,948 |
| A1670.0455 | MAINT & REPAIR - EQUIPMENT | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - | 815 | 547 |
| A1670.0461 | RENTAL EQUIPMENT | 1,900 | 1,900 | 1,900 | 1,900 | 1,621 | 1,830 | 1,855 | 1,701 | 2,082 |
| | TOTAL CENTRAL MAILING: | \$ 42,900 | \$ 42,900 | \$ 38,900 | \$ 38,900 | \$ 29,586 | \$ 42,917 | \$ 30,282 | \$ 30,948 | \$ 38,577 |
| SPECIAL ITEMS: | | | | | | | | | | |
| A1910.0490 | GENERAL INSURANCE | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,050,000 | \$ 1,047,127 | \$ 991,929 | \$ 915,128 | \$ 908,814 | \$ 729,820 |
| A1910.0491 | UNREIM DEDUCTIBLE | 15,000 | 15,000 | - | - | - | - | - | - | - |
| A1920.0408 | MUNICIPAL DUES | 8,700 | 8,700 | 8,700 | 8,700 | 8,196 | 8,646 | 8,552 | 8,002 | 6,192 |
| A1930.0492 | JUDGEMENTS & CLAIMS | 5,000 | 5,000 | 5,000 | 5,000 | 1,669 | 1,439 | 353 | 6,103 | 354 |
| A1930.0493 | JUDGEMENTS - CERTS | 500,000 | 500,000 | 500,000 | 500,000 | 321,345 | 487,762 | 524,316 | 488,629 | 484,983 |
| A1931.0402 | POLICE SURGEON | 500 | 500 | 500 | 500 | - | - | - | - | - |
| A1940.0204 | PURCHASE OF LAND | - | - | - | - | - | - | - | - | - |
| A1940.0208 | PURCHASE OF BUILDING | - | - | - | - | - | - | - | - | - |
| A1980.0400 | MTA MOBILITY TAX | 69,100 | 69,100 | 69,100 | 69,100 | 52,530 | 68,527 | 66,297 | 65,891 | 62,518 |
| A1990.0444 | CONTINGENT | 500,000 | 500,000 | 500,000 | 395,100 | - | - | - | - | - |
| | TOTAL SPECIAL ITEMS: | \$ 2,098,300 | \$ 2,098,300 | \$ 2,083,300 | \$ 2,028,400 | \$ 1,430,867 | \$ 1,558,303 | \$ 1,514,646 | \$ 1,477,439 | \$ 1,283,867 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|--------------------------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| PUBLIC SAFETY (POLICE): | | | | | | | | | | |
| A3120.0101 | SALARIES - STAFF | \$ 150,600 | \$ 150,600 | \$ 111,400 | \$ 111,400 | \$ 91,557 | \$ 110,759 | \$ 102,390 | \$ 113,963 | \$ 116,218 |
| A3120.0133 | SALARIES - OVERTIME | 10,000 | 10,000 | 10,000 | 10,000 | 7,054 | 19,550 | 24,247 | 16,283 | 7,675 |
| A3120.0102 | SALARIES - SCHOOL CROSSING | 348,000 | 348,000 | 354,400 | 354,400 | 199,222 | 327,423 | 265,413 | 272,824 | 255,940 |
| A3120.0103 | SALARIES - TRAFFIC CONTROL | 346,900 | 346,900 | 392,500 | 392,500 | 202,655 | 332,309 | 315,211 | 278,768 | 288,221 |
| A3120.0134 | SALARIES - OVERTIME | 2,000 | 2,000 | 2,000 | 2,000 | 411 | 1,721 | 4,830 | 2,547 | 625 |
| A3120.0104 | SALARIES - COMM OPERATOR | 196,100 | 196,100 | 179,200 | 179,200 | 138,112 | 173,996 | 168,292 | 164,419 | 196,450 |
| A3120.0135 | SALARIES - OVERTIME | 8,000 | 8,000 | 8,000 | 8,000 | 6,216 | 12,202 | 8,276 | 17,180 | 2,905 |
| A3120.0130 | SALARIES - POLICE | 11,650,000 | 11,650,000 | 11,208,600 | 11,208,600 | 7,050,737 | 10,553,252 | 9,998,663 | 9,741,766 | 9,224,333 |
| A3120.0132 | SALARIES - OVERTIME | 400,000 | 400,000 | 400,000 | 400,000 | 290,909 | 490,162 | 581,076 | 609,524 | 300,246 |
| A3120.0201 | OFFICE EQUIPMENT | 2,500 | 2,500 | 2,500 | 2,500 | 582 | 2,500 | 1,508 | 519 | 1,613 |
| A3120.0202 | VEHICLES | 65,000 | 65,000 | 85,000 | 85,000 | 64,049 | 11,398 | 32,554 | 118,312 | - |
| A3120.0205 | MECHANICAL EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A3120.0206 | CAMERAS | - | - | - | - | - | - | - | - | - |
| A3120.0230 | UNIFORMS & EQUIPMENT | 50,000 | 50,000 | 50,000 | 79,628 | 64,752 | 61,483 | 42,322 | 38,713 | 36,263 |
| A3120.0409 | SUBSCRIPTIONS/DUES | 2,000 | 2,000 | 2,000 | 2,000 | 1,050 | 850 | 1,005 | 1,042 | 595 |
| A3120.0410 | EDUCATION | 4,000 | 4,000 | 2,000 | 2,000 | 2,070 | 2,280 | 3,359 | 3,796 | 3,096 |
| A3120.0411 | PRINTING & STATIONERY | 7,000 | 7,000 | 7,000 | 7,000 | 6,259 | 8,470 | 7,511 | 9,139 | 6,369 |
| A3120.0413 | OFFICE SUPPLIES | 12,000 | 12,000 | 15,000 | 15,000 | 7,714 | 12,957 | 14,130 | 13,628 | 11,569 |
| A3120.0421 | SAFETY SUPPLIES | 2,500 | 2,500 | 2,500 | 2,500 | 1,483 | 1,358 | 1,911 | 2,660 | 4,588 |
| A3120.0422 | FIRST AID SUPPLIES | 2,500 | 2,500 | 2,500 | 2,500 | 1,397 | 2,746 | 1,768 | 4,263 | 2,227 |
| A3120.0425 | GAS & OIL | 75,000 | 75,000 | 94,000 | 83,000 | 54,549 | 88,789 | 96,412 | 88,771 | 57,277 |
| A3120.0426 | TIRES | 6,000 | 6,000 | 6,000 | 6,000 | 1,693 | 5,982 | 5,979 | 6,797 | 6,221 |
| A3120.0432 | COMPUTER COSTS | 48,000 | 48,000 | 75,000 | 75,000 | 53,419 | 65,384 | 69,405 | 101,376 | 95,086 |
| A3120.0436 | PROFESSIONAL SERVICES | 1,000 | 1,000 | 1,000 | 1,000 | 713 | 758 | - | - | - |
| A3120.0449 | MAINTENANCE OF CAMERAS | - | - | - | - | - | - | - | - | 96 |
| A3120.0450 | MAINT & REPAIR - VEHICLES | 50,000 | 50,000 | 50,000 | 50,000 | 31,926 | 48,718 | 64,940 | 83,636 | 21,328 |
| A3120.0455 | MAINT & REPAIR - EQUIPMENT | 5,000 | 5,000 | 5,000 | 5,100 | 878 | 4,615 | 4,619 | 2,707 | 3,972 |
| A3120.0466 | TOWING & STORAGE | - | - | - | - | - | - | - | - | - |
| A3120.0467 | TRAINING - FIELD | 12,000 | 12,000 | 9,000 | 12,000 | 11,183 | 5,390 | 8,224 | 13,000 | 4,396 |
| A3120.0479 | EXP FUNDED WITH SEIZURE REV | - | - | - | - | - | - | - | 5,094 | - |
| A3120.0487 | CRIME PREVENTION | 7,500 | 7,500 | 3,500 | 5,066 | 4,311 | 3,885 | 2,558 | 2,316 | 1,510 |
| A3120.0495 | OSHA MEDICALS | 4,000 | 4,000 | 4,000 | 4,000 | 1,710 | 1,010 | 2,013 | 3,121 | 700 |
| A3120.0840 | UNIFORM CLEANING & ALLOW | 82,500 | 82,500 | 82,500 | 82,500 | 80,500 | 79,196 | 82,450 | 80,614 | 82,450 |
| | TOTAL PUBLIC SAFETY (POLICE) | \$ 13,550,100 | \$ 13,550,100 | \$ 13,164,600 | \$ 13,187,894 | \$ 8,377,111 | \$ 12,429,143 | \$ 11,911,066 | \$ 11,796,778 | \$ 10,731,969 |
| AUXILIARY POLICE: | | | | | | | | | | |
| A3121.0230 | UNIFORMS & EQUIPMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| A3121.0409 | SUBSCRIPTIONS/DUES | - | - | - | - | - | - | - | - | - |
| A3121.0410 | EDUCATION | - | - | - | - | - | - | - | - | - |
| | TOTAL AUXILIARY POLICE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TRAFFIC CONTROL: | | | | | | | | | | |
| A3310.0120 | SALARIES | \$ 515,100 | \$ 515,100 | \$ 528,500 | \$ 528,500 | \$ 249,170 | \$ 501,256 | \$ 586,809 | \$ 596,394 | \$ 431,138 |
| A3310.0132 | SALARIES - OVERTIME | 13,000 | 13,000 | 10,500 | 10,500 | 17,503 | 22,607 | 10,412 | 10,327 | 12,522 |
| A3310.0205 | MECHANICAL EQUIPMENT | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - | - | - |
| A3310.0428 | ROAD MATERIALS | 9,000 | 9,000 | 7,000 | 7,000 | 7,490 | 1,927 | 6,663 | 6,599 | 2,934 |
| A3310.0459 | SIGN MAINTENANCE | 19,000 | 19,000 | 18,000 | 18,000 | 13,562 | 28,483 | 23,744 | 22,360 | 17,921 |
| | TOTAL TRAFFIC CONTROL | \$ 557,100 | \$ 557,100 | \$ 565,000 | \$ 565,000 | \$ 287,725 | \$ 554,273 | \$ 627,628 | \$ 635,680 | \$ 464,515 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|-------------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| PARKING FIELDS: | | | | | | | | | | |
| A3320.0101 | SALARIES | \$ 41,200 | \$ 41,200 | \$ 40,100 | \$ 40,100 | \$ 30,874 | \$ 42,225 | \$ 38,491 | \$ 35,199 | \$ 35,302 |
| A3320.0202 | VEHICLE | - | - | - | - | - | - | - | - | - |
| A3320.0205 | MECHANICAL EQUIPMENT | 15,000 | 15,000 | 3,000 | 3,000 | - | - | - | 7,203 | - |
| A3320.0415 | ELECTRICITY | 8,400 | 8,400 | 8,400 | 8,400 | 5,178 | 7,685 | 8,249 | 8,038 | 8,744 |
| A3320.0423 | PARKING METER SUPPLIES | 6,000 | 6,000 | 6,000 | 6,000 | 686 | 3,256 | 602 | 6,711 | 5,835 |
| A3320.0450 | MAINT & REPAIR - VEHICLES | 2,000 | 2,000 | 2,000 | 2,000 | 2,256 | 699 | 100 | 389 | 1,848 |
| A3320.0461 | RENT - LIRR | 30,000 | 30,000 | 5,000 | 30,000 | 22,020 | 4,672 | 20,976 | 3,601 | 80,833 |
| | TOTAL PARKING FIELDS | \$ 102,600 | \$ 102,600 | \$ 64,500 | \$ 89,500 | \$ 61,014 | \$ 58,537 | \$ 68,418 | \$ 61,141 | \$ 132,562 |
| FIRE DEPARTMENT: | | | | | | | | | | |
| A3410.0101 | SALARIES | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ 18,791 | \$ 25,422 | \$ 24,672 | \$ 23,732 | \$ 23,472 |
| A3410.0200 | BLDG & PROPERTY IMPROVE | 20,000 | 20,000 | 20,000 | 20,000 | 93 | - | 9,912 | 1,919 | 12,433 |
| A3410.0201 | OFFICE EQUIPMENT | 30,000 | 30,000 | 35,000 | 35,000 | 6,315 | 25,817 | 15,967 | 3,792 | 21,834 |
| A3410.0202 | VEHICLES | - | - | - | - | - | - | - | 75,659 | - |
| A3410.0243 | HARDWARE & TOOLS | 25,000 | 25,000 | 25,000 | 37,657 | 37,395 | 8,943 | 14,396 | 21,963 | 21,011 |
| A3410.0245 | FIRE HOSE | 5,000 | 5,000 | 5,000 | 4,709 | 4,709 | 4,713 | 5,040 | 9,598 | 7,904 |
| A3410.0246 | MASKS | 24,900 | 24,900 | 1,500 | 1,791 | 1,769 | 1,491 | 3,014 | 43,344 | 287,988 |
| A3410.0247 | UNIFORMS & GEAR | 35,900 | 35,900 | 44,000 | 68,093 | 46,589 | 45,183 | 141,981 | 81,856 | 96,467 |
| A3410.0250 | OSHA EQUIPMENT | 5,500 | 5,500 | 5,500 | 8,927 | 4,866 | 2,166 | 5,379 | 1,041 | 1,548 |
| A3410.0400 | CONTRACTED SERVICES | 210,000 | 210,000 | 205,000 | 205,000 | 205,000 | 195,500 | 187,500 | 175,000 | 157,500 |
| A3410.0405 | RECRUITMENT | 3,000 | 3,000 | 3,000 | 3,000 | 686 | 1,496 | 1,021 | 839 | 1,197 |
| A3410.0406 | RETENTION 2013-17 | - | - | - | - | - | - | - | - | - |
| A3410.0410 | EDUCATION | - | - | - | - | - | - | - | - | 250 |
| A3410.0413 | OFFICE SUPPLIES | 9,000 | 9,000 | 12,000 | 9,000 | 2,126 | 5,400 | 5,887 | 4,255 | 4,617 |
| A3410.0414 | TELEPHONE - CELLS | 11,000 | 11,000 | 11,000 | 11,000 | 5,821 | 9,400 | 7,928 | 7,191 | 8,203 |
| A3410.0415 | ELECTRICITY | 16,000 | 16,000 | 15,000 | 15,000 | 13,492 | 15,622 | 15,540 | 18,765 | 17,011 |
| A3410.0416 | WATER | 600 | 600 | 600 | 600 | 346 | 493 | 1,046 | 862 | 614 |
| A3410.0417 | HEAT | 6,000 | 6,000 | 6,000 | 6,000 | 3,981 | 6,902 | 5,610 | 5,290 | 4,386 |
| A3410.0418 | BUILDING SUPPLIES | 1,500 | 1,500 | 1,500 | 1,500 | 207 | 280 | 129 | 1,085 | 712 |
| A3410.0421 | SAFETY SUPPLIES | 10,500 | 10,500 | 10,500 | 12,975 | 8,615 | 4,086 | 10,509 | 7,813 | 10,067 |
| A3410.0422 | FIRST AID SUPPLIES | 6,500 | 6,500 | 6,500 | 6,500 | 3,693 | 4,191 | 6,017 | 5,865 | 5,832 |
| A3410.0425 | GAS OIL | 24,000 | 24,000 | 24,000 | 24,500 | 26,223 | 26,425 | 35,264 | 27,273 | 14,995 |
| A3410.0426 | TIRES | 6,500 | 6,500 | 6,500 | 10,194 | 3,751 | 3,125 | 9,790 | 5,202 | 1,813 |
| A3410.0432 | COMPUTER COSTS | 69,300 | 69,300 | 67,500 | 69,738 | 48,552 | 85,410 | 42,852 | 54,109 | 50,944 |
| A3410.0450 | MAINT OF VEHICLES | 100,000 | 100,000 | 100,000 | 154,123 | 164,689 | 123,285 | 153,149 | 73,414 | 127,140 |
| A3410.0454 | MAINT OF FIRE ALARM | 15,000 | 15,000 | 15,000 | 15,000 | 10,780 | 21,020 | 13,365 | 7,150 | 7,905 |
| A3410.0455 | MAINT OF EQUIPMENT | 16,500 | 16,500 | 16,500 | 20,572 | 13,231 | 18,497 | 13,658 | 18,411 | 11,546 |
| A3410.0457 | MAINT OF AIR EQUIPMENT | 23,800 | 23,800 | 23,300 | 27,349 | 27,110 | 22,682 | 22,975 | 19,382 | 26,558 |
| A3410.0458 | MAINT OF BLDG & PROPERTY | 12,000 | 12,000 | 12,000 | 25,700 | 26,416 | 12,198 | 19,790 | 11,583 | 8,098 |
| A3410.0460 | RENT | 219,700 | 219,700 | 213,500 | 213,500 | 213,240 | 207,030 | 201,000 | 195,145 | 189,461 |
| A3410.0462 | HYDRANT RENTAL | 432,000 | 432,000 | 432,000 | 432,000 | 205,823 | 405,661 | 404,464 | 431,739 | 438,624 |
| A3410.0470 | FIREMATIC INSTRUCTION | 30,000 | 30,000 | 30,000 | 32,685 | 39,359 | 16,876 | 23,878 | 34,074 | 3,446 |
| A3410.0471 | FIRE INSPECTION & PREVENTION | 5,000 | 5,000 | 5,000 | 5,000 | 2,970 | 3,800 | 3,726 | 3,595 | 4,376 |
| A3410.0494 | NFPA FITNESS PROGRAM | 13,000 | 13,000 | 13,000 | 12,430 | 12,430 | 12,000 | 12,000 | 12,000 | 6,484 |
| A3410.0495 | OSHA MEDICAL EXAMS | 55,000 | 55,000 | 55,000 | 58,570 | 52,390 | 54,785 | 44,030 | 43,260 | 47,865 |
| A3410.0498 | OSHA FIT TEST | 14,300 | 14,300 | 14,300 | 11,300 | 9,815 | 6,889 | 6,395 | 7,550 | 7,100 |
| | TOTAL FIRE DEPARTMENT | \$ 1,483,500 | \$ 1,483,500 | \$ 1,461,700 | \$ 1,586,413 | \$ 1,221,273 | \$ 1,376,788 | \$ 1,467,884 | \$ 1,433,756 | \$ 1,629,401 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|------------------------------------|----------------------------------|----------------|-----------------|----------------|----------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| ANIMAL CONTROL: | | | | | | | | | | |
| A3510.0400 | CONTRACTED SERVICES | - | - | - | - | - | - | - | - | - |
| | TOTAL CONTROL OF ANIMALS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| SAFETY INSPECTION: | | | | | | | | | | |
| A3620.0101 | SALARIES - STAFF | \$ 529,600 | \$ 529,600 | \$ 539,200 | \$ 539,200 | \$ 374,781 | \$ 522,837 | \$ 500,365 | \$ 489,481 | \$ 480,175 |
| A3620.0201 | OFFICE EQUIPMENT | 4,000 | 4,000 | 4,000 | 7,000 | 5,337 | 11,707 | 3,036 | 2,248 | 5,877 |
| A3620.0202 | VEHICLES | - | - | - | - | - | - | - | - | - |
| A3620.0401 | CONTRACTED SERVICES | 113,100 | 113,100 | 105,500 | 105,500 | 44,976 | 76,113 | 49,153 | 46,197 | 46,277 |
| A3620.0409 | SUBSCRIPTIONS/DUES | 1,500 | 1,500 | 2,000 | 2,000 | - | 400 | 500 | - | 890 |
| A3620.0410 | EDUCATION | 4,000 | 4,000 | 4,000 | 4,000 | 2,325 | 4,000 | 3,610 | 4,965 | 3,800 |
| A3620.0411 | PRINTING & STATIONERY | 3,000 | 3,000 | 4,500 | 2,500 | 805 | 3,815 | 3,844 | 3,213 | 4,047 |
| A3620.0413 | OFFICE SUPPLIES | 6,500 | 6,500 | 6,500 | 6,500 | 4,522 | 6,394 | 4,022 | 2,785 | 6,956 |
| A3620.0425 | GAS & OIL | 3,800 | 3,800 | 3,800 | 3,800 | 2,037 | 3,970 | 3,549 | 3,314 | 2,593 |
| A3620.0426 | TIRES | 800 | 800 | 800 | 800 | 776 | - | 494 | - | - |
| A3620.0431 | GIS/MAPS | 200 | 200 | 200 | 200 | - | - | - | - | - |
| A3620.0432 | COMPUTER COSTS | 14,000 | 14,000 | 4,000 | 4,000 | 3,297 | 1,331 | 2,074 | 5,076 | 2,547 |
| A3620.0436 | PROFESSIONAL SERVICES | 2,000 | 2,000 | 3,500 | 3,500 | 301 | 1,098 | 903 | 566 | 4,820 |
| A3620.0450 | MAINT & REPAIR OF VEHICLES | 3,500 | 3,500 | 3,500 | 3,500 | 1,445 | 13,288 | 2,321 | 1,243 | 2,871 |
| A3620.0455 | MAINT & REPAIR OF EQUIPMENT | 3,000 | 3,000 | 3,000 | 2,000 | 821 | 550 | 396 | 1,871 | 1,397 |
| A3620.0464 | UNIFORMS | 500 | 500 | 1,500 | 1,500 | 1,260 | 298 | 238 | 77 | 339 |
| | TOTAL SAFETY INSPECTION | \$ 689,500 | \$ 689,500 | \$ 686,000 | \$ 686,000 | \$ 442,683 | \$ 645,801 | \$ 574,505 | \$ 561,036 | \$ 562,589 |
| EMERGENCY MANAGEMENT: | | | | | | | | | | |
| A3640.0201 | OFFICE EQUIPMENT | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43 | \$ - |
| A3640.0205 | EQUIPMENT | - | - | - | - | - | 227 | - | 38 | 240 |
| A3640.0401 | CONTRACTED SERVICES | - | - | - | - | - | 9,250 | 22,500 | 18,000 | 17,250 |
| A3640.0409 | SUBSCRIPTIONS/DUES | - | - | - | - | 143 | 674 | 667 | 614 | 664 |
| A3640.0410 | EDUCATION | - | - | - | - | - | - | 1,266 | 185 | 355 |
| A3640.0413 | OFFICE SUPPLIES | - | - | - | - | - | - | 176 | 385 | 956 |
| A3640.0436 | PROFESSIONAL SERVICES | 11,600 | 11,600 | 10,400 | 11,052 | 11,052 | 10,182 | 9,428 | 8,753 | 3,896 |
| A3640.0455 | MAINT & REPAIR OF EQUIPMENT | - | - | - | - | - | - | 84 | - | - |
| | TOTAL EMERGENCY MANAGEMENT | \$ 11,600 | \$ 11,600 | \$ 10,400 | \$ 11,052 | \$ 11,195 | \$ 20,333 | \$ 34,121 | \$ 28,018 | \$ 23,361 |
| PUBLIC HEALTH: | | | | | | | | | | |
| A4010.0400 | SENIOR CITIZEN | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| A4010.0439 | EXTERMINATION | 12,000 | 12,000 | 9,500 | 15,500 | 12,292 | 12,852 | 12,466 | 11,301 | 11,566 |
| | TOTAL PUBLIC HEALTH | \$ 14,000 | \$ 14,000 | \$ 11,500 | \$ 15,500 | \$ 12,292 | \$ 12,852 | \$ 12,466 | \$ 11,301 | \$ 11,566 |
| REGISTRAR VITAL STATISTICS: | | | | | | | | | | |
| A4020.0401 | PERSONNEL SERVICES | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 4,952 | \$ 4,504 | \$ 4,798 | \$ 5,628 | \$ 6,356 |
| | TOTAL REGISTRAR VITAL STATISTICS | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 4,952 | \$ 4,504 | \$ 4,798 | \$ 5,628 | \$ 6,356 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|-------------------------------|-----------------------------|----------------|-----------------|----------------|----------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| DRUG ABUSE PREVENTION: | | | | | | | | | | |
| A4210.0400 | CONTRACTED SERVICES | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 |
| | TOTAL DRUG ABUSE PREVENTION | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 | \$ 18,000 |
| STREET ADMINISTRATION: | | | | | | | | | | |
| A5010.0101 | SALARIES - STAFF | \$ 439,900 | \$ 439,900 | \$ 455,500 | \$ 445,500 | \$ 314,892 | \$ 424,044 | \$ 407,000 | \$ 400,215 | \$ 387,889 |
| A5010.0132 | SALARIES - OVERTIME | 16,000 | 16,000 | 14,000 | 24,000 | 19,293 | 21,677 | 15,526 | 19,588 | 17,884 |
| A5010.0200 | BLDG & PROPERTY IMPROVE | 22,000 | 22,000 | 2,000 | 2,000 | - | - | - | - | - |
| A5010.0201 | OFFICE EQUIPMENT | 6,000 | 6,000 | 6,000 | 6,000 | 908 | 2,271 | 8,052 | 1,214 | 2,564 |
| A5010.0202 | VEHICLES | - | - | - | - | - | - | - | - | - |
| A5010.0409 | SUBSCRIPTIONS/DUES | 1,000 | 1,000 | 1,000 | 1,000 | 115 | 15 | 972 | 722 | 1,620 |
| A5010.0410 | EDUCATION | 3,000 | 3,000 | 3,000 | 3,000 | 1,664 | 1,965 | 780 | 230 | 653 |
| A5010.0411 | PRINTING & STATIONERY | 3,000 | 3,000 | 3,000 | 3,000 | 1,102 | 3,747 | 2,124 | 2,442 | 1,397 |
| A5010.0413 | OFFICE SUPPLIES | 1,500 | 1,500 | 1,500 | 1,500 | 444 | 1,794 | 1,136 | 1,267 | 1,931 |
| A5010.0415 | ELECTRIC | 40,000 | 40,000 | 40,000 | 40,000 | 25,899 | 33,925 | 35,713 | 38,706 | 37,580 |
| A5010.0416 | WATER | 7,500 | 7,500 | 7,000 | 7,000 | 3,780 | 5,108 | 4,973 | 7,395 | 4,476 |
| A5010.0417 | HEAT | 38,500 | 38,500 | 38,500 | 33,500 | 16,837 | 28,759 | 39,135 | 47,491 | 12,604 |
| A5010.0432 | COMPUTER | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - | - | 448 |
| A5010.0436 | PROFESSIONAL SERVICES | 9,000 | 9,000 | 9,000 | 9,000 | 4,650 | 800 | 4,100 | 250 | 1,463 |
| A5010.0437 | PROFESSIONAL FEES - GRANTS | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - | - | - |
| A5010.0458 | BUILDING & PROP MAINTENANCE | 9,000 | 9,000 | 7,000 | 12,000 | 8,305 | 17,752 | 11,958 | 813 | 16,268 |
| A5010.0495 | OSHA MEDICAL | 200 | 200 | 200 | 200 | - | - | - | 85 | - |
| A5010.0497 | CDL TESTING | 4,000 | 4,000 | 3,000 | 3,000 | 2,668 | 2,778 | 3,965 | 3,036 | 3,033 |
| | TOTAL STREET ADMINISTRATION | \$ 602,600 | \$ 602,600 | \$ 592,700 | \$ 592,700 | \$ 400,557 | \$ 544,635 | \$ 535,434 | \$ 523,454 | \$ 489,810 |
| STREET MAINTENANCE: | | | | | | | | | | |
| A5110.0120 | SALARIES - CSEA | 1,193,500 | 1,193,500 | 1,179,000 | 1,179,000 | 786,306 | 1,044,952 | 1,009,457 | 976,146 | 1,349,205 |
| A5110.0121 | SALARIES - SUMMER HELP | 150,000 | 150,000 | 150,000 | 135,000 | 99,886 | 177,677 | 119,297 | 139,562 | 128,411 |
| A5110.0132 | SALARIES - OVERTIME | 40,000 | 40,000 | 37,000 | 52,000 | 46,013 | 49,945 | 36,180 | 23,387 | 43,818 |
| A5110.0205 | MECHANICAL EQUIPMENT | 7,000 | 7,000 | 7,000 | 7,000 | - | 4,524 | 2,665 | 760 | 770 |
| A5110.0209 | ROAD CONSTRUCTION | - | - | - | - | - | - | - | - | - |
| A5110.0215 | PARKING FIELD RENOVATION | - | - | - | - | - | - | - | - | - |
| A5110.0419 | PUBLIC WORKS SUPPLIES | 15,000 | 15,000 | 14,000 | 14,000 | 11,209 | 10,377 | 12,507 | 14,302 | 16,274 |
| A5110.0424 | GAS - INTERMUNICIPAL | 31,000 | 31,000 | 24,000 | 24,000 | 17,237 | 30,309 | 33,042 | 31,043 | 15,459 |
| A5110.0425 | GAS - OIL | 73,000 | 73,000 | 79,000 | 79,000 | 41,653 | 66,366 | 73,283 | 69,455 | 45,044 |
| A5110.0426 | TIRES | 14,000 | 14,000 | 14,000 | 14,000 | 2,985 | 8,906 | 8,783 | 11,753 | 10,305 |
| A5110.0428 | ROAD MATERIALS | 85,000 | 85,000 | 85,000 | 85,000 | 31,368 | 66,872 | 37,008 | 12,345 | 39,562 |
| A5110.0458 | MAINT OF BLDG & PROPERTY | 37,000 | 37,000 | 37,000 | 37,000 | 3,224 | 4,562 | 37,000 | 13,095 | 4,585 |
| A5110.0461 | RENTAL EQUIPMENT | 10,000 | 10,000 | 10,000 | 10,000 | 5,386 | 5,432 | 9,324 | 12,420 | 4,226 |
| A5110.0464 | UNIFORM RENTAL | 28,000 | 28,000 | 28,000 | 28,000 | 17,582 | 25,524 | 24,714 | 23,563 | 24,911 |
| | TOTAL STREET MAINTENANCE | \$ 1,683,500 | \$ 1,683,500 | \$ 1,664,000 | \$ 1,664,000 | \$ 1,062,849 | \$ 1,495,446 | \$ 1,403,260 | \$ 1,327,831 | \$ 1,682,570 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|---|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| CHIPS PERMANENT IMPROVEMENTS: | | | | | | | | | | |
| A5112.0212 | CHIPS | \$ 500,000 | \$ 500,000 | \$ 250,000 | \$ 349,371 | \$ 505,791 | \$ 192,362 | \$ 246,235 | \$ 193,161 | \$ 24,608 |
| TOTAL CHIPS PERMANENT IMPROVEMENTS | | \$ 500,000 | \$ 500,000 | \$ 250,000 | \$ 349,371 | \$ 505,791 | \$ 192,362 | \$ 246,235 | \$ 193,161 | \$ 24,608 |
| SNOW REMOVAL: | | | | | | | | | | |
| A5142.0120 | SALARIES | \$ 66,000 | \$ 66,000 | \$ 64,000 | \$ 64,000 | \$ 57,404 | \$ 13,819 | \$ 1,359 | \$ 55,982 | \$ 79,246 |
| A5142.0205 | EQUIPMENT | 11,000 | 11,000 | 11,000 | 11,000 | - | 4,152 | - | 375 | 6,716 |
| A5142.0428 | ROAD MATERIAL | 33,000 | 33,000 | 33,000 | 33,000 | 27,956 | 13,777 | 12,253 | 20,616 | 30,065 |
| A5142.0461 | RENTAL EQUIPMENT | 2,000 | 2,000 | 2,000 | 2,000 | - | - | - | - | - |
| TOTAL SNOW REMOVAL | | \$ 112,000 | \$ 112,000 | \$ 110,000 | \$ 110,000 | \$ 85,360 | \$ 31,748 | \$ 13,612 | \$ 76,973 | \$ 116,027 |
| STREET LIGHTING: | | | | | | | | | | |
| A5182.0205 | STREET LIGHTING EQUIPMENT | \$ 22,000 | \$ 22,000 | \$ 21,000 | \$ 25,230 | \$ - | \$ - | \$ 32,000 | \$ 1,408 | \$ - |
| A5182.0415 | ELECTRICITY | 135,000 | 135,000 | 135,000 | 135,000 | 77,461 | 120,496 | 142,478 | 136,693 | 124,133 |
| A5182.0455 | MAINT & REPAIR EQUIPMENT | 98,000 | 98,000 | 95,000 | 95,000 | 122,349 | 148,102 | 89,925 | 110,785 | 112,502 |
| A5182.0485 | TREE PRUNING | - | - | - | - | - | - | - | - | - |
| TOTAL STREET LIGHTING | | \$ 255,000 | \$ 255,000 | \$ 251,000 | \$ 255,230 | \$ 199,810 | \$ 268,598 | \$ 264,403 | \$ 248,886 | \$ 236,635 |
| SIDEWALKS: | | | | | | | | | | |
| A5410.0200 | BLDG & PROPERTY IMPROVE | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 12,289 | \$ - | \$ - | \$ - | \$ - |
| A5410.0451 | MAINT OF SIDEWALKS - OWNERS | 35,000 | 35,000 | 15,000 | 15,000 | 22,920 | 33,403 | 8,777 | 6,922 | 13,853 |
| A5410.0452 | MAINT OF SIDEWALKS | 8,000 | 8,000 | 8,000 | 8,000 | 6,643 | 2,100 | 3,897 | 6,647 | 3,377 |
| A5410.0484 | TREES & SHRUBS | 37,000 | 37,000 | 35,000 | 35,000 | 33,082 | 30,860 | 28,708 | 37,496 | 19,581 |
| A5410.0486 | TREE REMOVAL | 17,000 | 17,000 | 20,000 | 20,000 | - | 9,395 | 11,535 | 12,685 | 11,320 |
| TOTAL SIDEWALKS | | \$ 102,000 | \$ 102,000 | \$ 83,000 | \$ 83,000 | \$ 74,934 | \$ 75,758 | \$ 52,917 | \$ 63,750 | \$ 48,131 |
| PUBLICITY: | | | | | | | | | | |
| A6410.0401 | CONTRACTED SERVICES | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 11,250 | \$ 15,000 | \$ 15,000 | \$ 18,750 | \$ 15,000 |
| A6410.0412 | POSTAGE | 7,500 | 7,500 | 6,900 | 6,900 | 5,920 | 7,215 | 6,781 | 5,145 | 6,499 |
| A6410.0480 | SUPPLIES, PHOTO, AWARDS | 11,000 | 11,000 | 10,000 | 10,000 | 8,050 | 9,542 | 8,866 | 8,286 | 8,299 |
| A6410.0481 | NEWSLETTER PRINTING | 32,000 | 32,000 | 32,000 | 32,000 | 20,910 | 28,880 | 27,880 | 37,850 | 32,762 |
| TOTAL PUBLICITY | | \$ 65,500 | \$ 65,500 | \$ 63,900 | \$ 63,900 | \$ 46,130 | \$ 60,637 | \$ 58,527 | \$ 70,031 | \$ 62,560 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|-------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| PARKS: | | | | | | | | | | |
| A7110.0120 | SALARIES - CSEA | \$ 550,300 | \$ 550,300 | \$ 528,900 | \$ 528,900 | \$ 432,905 | \$ 539,932 | \$ 477,553 | \$ 401,101 | \$ 252,796 |
| A7110.0132 | SALARIES - OVERTIME | 17,000 | 17,000 | 14,000 | 14,000 | 13,502 | 21,358 | 11,619 | 8,289 | 6,310 |
| A7110.0200 | BLDG & PROPERTY | 20,000 | 20,000 | 20,000 | 11,700 | 11,485 | 1,728 | 45,000 | 54,430 | - |
| A7110.0205 | MECHANICAL EQUIPMENT | 10,000 | 10,000 | 10,000 | 5,000 | - | 1,750 | 19,000 | 8,263 | 1,822 |
| A7110.0416 | WATER | 40,000 | 40,000 | 30,000 | 43,300 | 38,873 | 25,925 | 25,485 | 22,237 | 28,034 |
| A7110.0419 | PUBLIC WORKS SUPPLIES | 20,000 | 20,000 | 19,000 | 13,000 | 6,193 | 5,173 | 11,939 | 16,207 | 15,785 |
| A7110.0458 | MAINT OF BLDG & PROPERTY | 15,000 | 15,000 | 13,000 | 19,000 | 17,405 | 19,651 | 11,318 | 5,043 | 14,502 |
| A7110.0484 | TREES & SHRUBS | 14,000 | 14,000 | 14,000 | 14,000 | 1,745 | 12,728 | 11,973 | 17,684 | 10,636 |
| | TOTAL PARKS | \$ 686,300 | \$ 686,300 | \$ 648,900 | \$ 648,900 | \$ 522,108 | \$ 628,245 | \$ 613,887 | \$ 533,254 | \$ 329,885 |
| POOL: | | | | | | | | | | |
| A7180.0101 | SALARIES - STAFF - SEASONAL | 309,000 | 309,000 | 298,700 | 307,700 | 306,052 | 288,261 | 292,238 | 266,729 | 242,543 |
| A7180.0200 | BLDG & PROPERTY IMPROVE | - | - | - | - | - | - | - | - | - |
| A7180.0201 | OFFICE EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A7180.0205 | MECHANICAL EQUIPMENT | 4,000 | 4,000 | 3,000 | 3,000 | 1,250 | - | 37,000 | 420 | - |
| A7180.0230 | UNIFORMS & EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A7180.0275 | PROGRAM EQUIPMENT | 5,000 | 5,000 | 4,000 | 4,000 | 2,967 | 597 | 589 | - | - |
| A7180.0409 | SUBSCRIPTIONS/DUES | 4,000 | 4,000 | 3,500 | 3,500 | - | 2,450 | 2,450 | 750 | 750 |
| A7180.0410 | EDUCATION | 1,000 | 1,000 | 1,000 | 1,000 | - | 400 | - | - | - |
| A7180.0411 | PRINTING & STATIONERY | 3,000 | 3,000 | 3,000 | 3,000 | 425 | 915 | 983 | 950 | 677 |
| A7180.0413 | OFFICE SUPPLIES | 2,000 | 2,000 | 2,000 | 2,000 | 692 | 668 | 487 | 626 | 684 |
| A7180.0415 | ELECTRICITY | 39,500 | 39,500 | 38,000 | 38,000 | 28,165 | 33,317 | 34,947 | 38,693 | 31,205 |
| A7180.0416 | WATER | 20,000 | 20,000 | 25,000 | 25,000 | 18,264 | 14,939 | 21,361 | 23,013 | 16,317 |
| A7180.0417 | HEAT | 16,800 | 16,800 | 16,800 | 16,800 | 15,661 | 16,557 | 13,584 | 12,296 | 10,093 |
| A7180.0418 | BUILDING SUPPLIES | 12,000 | 12,000 | 10,000 | 10,000 | 6,367 | 3,103 | 5,814 | 5,024 | 4,564 |
| A7180.0421 | SAFETY SUPPLIES | - | - | - | - | - | - | - | - | - |
| A7180.0422 | FIRST AID SUPPLIES | 2,000 | 2,000 | 2,000 | 2,000 | 196 | 271 | 42 | 126 | 273 |
| A7180.0429 | POOL CHEMICALS | 36,000 | 36,000 | 33,000 | 33,000 | 31,413 | 30,399 | 24,094 | 22,876 | 18,610 |
| A7180.0432 | COMPUTER COSTS | 6,000 | 6,000 | 4,000 | 4,000 | 2,476 | 1,858 | 2,639 | 2,198 | 7,515 |
| A7180.0455 | MAINT & REPAIR OF EQUIPMENT | 40,000 | 40,000 | 40,000 | 31,000 | 12,946 | 12,012 | 20,773 | 23,858 | 12,755 |
| A7180.0458 | MAINT OF BUILDING | 40,000 | 40,000 | 40,000 | 40,000 | 23,892 | 24,423 | 12,586 | 25,028 | 12,467 |
| A7180.0467 | TRAINING | 2,000 | 2,000 | 2,000 | 2,000 | - | 876 | - | 200 | 15 |
| A7180.0475 | PROGRAM EXPENSE | 19,000 | 19,000 | 17,000 | 17,000 | 13,418 | 13,081 | 7,783 | 10,710 | 6,021 |
| | TOTAL POOL | \$ 561,300 | \$ 561,300 | \$ 543,000 | \$ 543,000 | \$ 464,184 | \$ 444,127 | \$ 477,370 | \$ 433,497 | \$ 364,489 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|-------------------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| YOUTH PROGRAMS: | | | | | | | | | | |
| A7310.0101 | SALARIES - STAFF | \$ 800,000 | \$ 800,000 | \$ 714,400 | \$ 714,400 | \$ 519,664 | \$ 644,946 | \$ 603,640 | \$ 688,548 | \$ 576,768 |
| A7310.0200 | BLDG & PROPERTY IMPROVE | - | - | - | - | - | 2,933 | 21,457 | 3,050 | 15 |
| A7310.0201 | OFFICE EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A7310.0202 | VEHICLES | - | - | - | - | - | - | - | - | - |
| A7310.0205 | MECHANICAL EQUIPMENT | - | - | - | - | - | 5,361 | - | - | - |
| A7310.0275 | PROGRAM EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A7310.0276 | PLAYGROUND EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A7310.0401 | CONTRACTED SERVICES | 95,000 | 95,000 | 80,000 | 80,000 | 47,182 | 53,504 | 58,358 | 47,401 | - |
| A7310.0409 | SUBSCRIPTIONS/DUES | 1,000 | 1,000 | 1,000 | 1,000 | - | - | - | - | - |
| A7310.0410 | EDUCATION | 1,000 | 1,000 | 1,000 | 1,000 | 900 | 1,725 | 1,275 | 900 | 1,220 |
| A7310.0411 | PRINTING & STATIONERY | 2,500 | 2,500 | 2,200 | 2,200 | - | 1,789 | 74 | 685 | - |
| A7310.0413 | OFFICE SUPPLIES | 7,000 | 7,000 | 7,000 | 7,000 | 3,216 | 1,827 | 4,633 | 5,910 | 4,467 |
| A7310.0415 | ELECTRICITY | 72,000 | 72,000 | 72,000 | 72,000 | 58,441 | 75,766 | 69,005 | 70,579 | 60,736 |
| A7310.0416 | WATER | 10,100 | 10,100 | 9,400 | 9,400 | 6,703 | 10,032 | 11,166 | 9,068 | 5,293 |
| A7310.0417 | HEAT | 9,000 | 9,000 | 9,000 | 9,000 | 5,939 | 8,866 | 9,636 | 8,540 | 6,837 |
| A7310.0418 | BUILDING SUPPLIES | 30,000 | 30,000 | 30,000 | 30,000 | 18,592 | 30,429 | 18,282 | 20,293 | 13,280 |
| A7310.0425 | GAS & OIL | 1,000 | 1,000 | 1,000 | 1,000 | 2,069 | 436 | 673 | 990 | 962 |
| A7310.0426 | TIRES | 1,200 | 1,200 | 1,200 | 1,200 | - | 996 | 732 | 68 | - |
| A7310.0432 | COMPUTER COSTS | 6,000 | 6,000 | 6,000 | 6,000 | 3,122 | 5,698 | 2,189 | 4,539 | 6,814 |
| A7310.0450 | MAINT OF VEHICLES | 5,000 | 5,000 | 4,000 | 4,000 | 3,287 | 1,413 | 1,815 | 932 | 1,739 |
| A7310.0455 | MAINT OF EQUIPMENT | 8,000 | 8,000 | 7,000 | 7,000 | - | 5,296 | 44 | 1,226 | 69 |
| A7310.0458 | MAINT OF BUILDING | 75,000 | 75,000 | 70,000 | 76,177 | 47,954 | 83,902 | 69,444 | 61,495 | 41,191 |
| A7310.0475 | PROGRAM EXPENSE | 60,000 | 60,000 | 55,000 | 55,000 | 18,188 | 65,667 | 36,469 | 37,896 | 61,350 |
| | TOTAL YOUTH PROGRAMS | \$ 1,183,800 | \$ 1,183,800 | \$ 1,070,200 | \$ 1,076,377 | \$ 735,257 | \$ 1,000,586 | \$ 908,892 | \$ 962,120 | \$ 780,741 |
| HISTORIAN: | | | | | | | | | | |
| A7510.0401 | CONTRACTED SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| A7510.0410 | EXPENSES, CONF & DUES | 100 | 100 | 100 | 100 | 80 | - | 75 | 70 | 40 |
| | TOTAL HISTORIAN | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 80 | \$ - | \$ 75 | \$ 70 | \$ 40 |
| CELEBRATIONS/CULTURE: | | | | | | | | | | |
| A7550.0401 | CONT. SRVCS. - BEAUTIFICATION | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ - | \$ 1,250 | \$ 2,782 | \$ - | \$ - |
| A7550.0475 | PROGRAM EXPENSE | 100 | 100 | 100 | 100 | - | 55 | - | - | 10,129 |
| A7550.0482 | HOLIDAY EXPENSE | 61,000 | 61,000 | 48,000 | 48,000 | 38,982 | 69,982 | 53,176 | 60,799 | 47,091 |
| A7550.0488 | BEAUTIFICATION | 6,000 | 6,000 | 6,800 | 6,800 | - | 4,425 | - | 5,117 | 2,875 |
| | TOTAL CELEBRATIONS | \$ 69,600 | \$ 69,600 | \$ 57,400 | \$ 57,400 | \$ 38,982 | \$ 75,712 | \$ 55,958 | \$ 65,916 | \$ 60,095 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|--|---|---------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| ADULT RECREATION: | | | | | | | | | | |
| A7620.0101 | SALARIES - STAFF | \$ 16,300 | \$ 16,300 | \$ 16,300 | \$ 16,300 | \$ 6,433 | \$ 10,411 | \$ 7,021 | \$ 8,338 | \$ 8,858 |
| A7620.0425 | GAS & OIL | 3,000 | 3,000 | 3,000 | 3,000 | - | 1,172 | 1,538 | 1,441 | 299 |
| A7620.0450 | MAINTENANCE & REPAIR | 3,000 | 3,000 | 3,000 | 3,000 | - | - | - | - | - |
| A7620.0475 | PROGRAM EXPENSE | 6,500 | 6,500 | 6,000 | 6,000 | 2,690 | 6,480 | 3,487 | 1,588 | 244 |
| | TOTAL ADULT RECREATION | \$ 28,800 | \$ 28,800 | \$ 28,300 | \$ 28,300 | \$ 9,123 | \$ 18,063 | \$ 12,046 | \$ 11,367 | \$ 9,401 |
| ZONING: | | | | | | | | | | |
| A8010.0101 | PERSONAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| A8010.0401 | CONTRACTED SERVICES | 34,200 | 34,200 | 26,700 | 26,700 | 18,732 | 11,471 | 23,359 | 8,127 | 16,968 |
| | TOTAL ZONING | \$ 34,200 | \$ 34,200 | \$ 26,700 | \$ 26,700 | \$ 18,732 | \$ 11,471 | \$ 23,359 | \$ 8,127 | \$ 16,968 |
| REFUSE COLLECTION & DISPOSAL: | | | | | | | | | | |
| A8160.0120 | SALARIES - CSEA | \$ 1,501,300 | \$ 1,501,300 | \$ 1,433,500 | \$ 1,433,500 | \$ 908,667 | \$ 1,273,960 | \$ 1,288,425 | \$ 1,412,795 | \$ 1,282,047 |
| A8160.0132 | SALARIES - OVERTIME | 49,000 | 49,000 | 45,000 | 45,000 | 32,291 | 55,875 | 47,925 | 45,281 | 62,445 |
| A8160.0202 | VEHICLES | - | - | - | - | - | - | - | - | - |
| A8160.0400 | CONTRACTED SERVICES | 1,174,000 | 1,174,000 | 1,174,000 | 1,174,000 | 749,033 | 1,087,122 | 1,120,559 | 1,069,220 | 1,133,254 |
| A8160.0425 | GAS & OIL | 68,000 | 68,000 | 68,000 | 68,000 | 34,803 | 70,976 | 86,753 | 64,035 | 39,181 |
| A8160.0426 | TIRES | 15,000 | 15,000 | 15,000 | 15,000 | 14,061 | 18,852 | 14,214 | 11,833 | 14,764 |
| A8160.0464 | UNIFORM RENTAL | 11,000 | 11,000 | 11,000 | 11,000 | 3,963 | 4,755 | 5,888 | 6,766 | 6,001 |
| | TOTAL REFUSE COLLECTION & DISPOSAL | \$ 2,818,300 | \$ 2,818,300 | \$ 2,746,500 | \$ 2,746,500 | \$ 1,742,818 | \$ 2,511,540 | \$ 2,563,764 | \$ 2,609,930 | \$ 2,537,692 |
| STREET CLEANING: | | | | | | | | | | |
| A8170.0120 | SALARIES - CSEA | \$ 195,100 | \$ 195,100 | \$ 191,000 | \$ 191,000 | \$ 135,288 | \$ 186,597 | \$ 184,001 | \$ 180,325 | \$ 177,333 |
| A8170.0132 | SALARIES - OT | 2,000 | 2,000 | 2,000 | 2,000 | 1,541 | 949 | 172 | 1,132 | 245 |
| A8170.0454 | BROOMS | 8,000 | 8,000 | 8,000 | 8,000 | 3,686 | 10,955 | 9,212 | 8,261 | 2,790 |
| | TOTAL STREET CLEANING | \$ 205,100 | \$ 205,100 | \$ 201,000 | \$ 201,000 | \$ 140,515 | \$ 198,501 | \$ 193,385 | \$ 189,718 | \$ 180,368 |
| EMERGENCY TENANT PROTECTION: | | | | | | | | | | |
| A8611.0400 | NYS ETPA FEE | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ - | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 |
| | TOTAL EMERGENCY TENANT PROTECTION | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ - | \$ 3,800 | \$ 3,800 | \$ 3,800 | \$ 3,800 |

| GENERAL FUND - APPROPRIATIONS | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|---|--------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | AS OF 2/28/25 EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| UNDISTRIBUTED EMPLOYEE BENEFITS: | | | | | | | | | | |
| A9010.0800 | STATE RETIREMENT - EMPLOYEE | \$ 1,267,000 | \$ 1,267,000 | \$ 1,181,500 | \$ 1,164,016 | \$ 1,164,015 | \$ 1,050,820 | \$ 1,080,313 | \$ 1,181,381 | \$ 1,098,554 |
| A9010.0801 | STATE RETIREMENT - POLICE | 3,416,800 | 3,416,800 | 2,927,500 | 2,948,348 | 3,231,984 | 2,594,719 | 2,402,091 | 2,172,345 | 1,874,470 |
| A9025.0803 | FIRE SERVICE LOSAP | 544,000 | 544,000 | 544,000 | 544,000 | 496,320 | 378,793 | 340,129 | 353,243 | 371,745 |
| A9030.0805 | SOCIAL SECURITY | 1,138,400 | 1,138,400 | 1,060,000 | 1,060,000 | 755,226 | 1,031,278 | 965,469 | 984,655 | 927,063 |
| A9030.0806 | MEDICARE | 317,000 | 317,000 | 306,100 | 306,100 | 224,026 | 292,247 | 282,739 | 281,004 | 267,125 |
| A9040.0809 | WORKERS COMP - TAIL | 8,200 | 8,200 | 13,500 | 13,500 | 5,850 | 10,349 | 11,134 | 8,629 | 9,345 |
| A9040.0810 | WORKERS COMP | 982,000 | 982,000 | 1,056,300 | 1,056,300 | 850,111 | 1,168,777 | 950,248 | 954,067 | 1,006,150 |
| A9040.0811 | WORKERS COMP - FIRE | 143,100 | 143,100 | 135,300 | 130,800 | 93,747 | 118,884 | 98,596 | 106,553 | 116,042 |
| A9040.0813 | FIRST AID | 5,000 | 5,000 | 4,000 | 8,500 | 5,975 | 10,908 | 1,721 | 1,224 | 521 |
| A9045.0812 | UNEMPLOYMENT INSURANCE | 23,400 | 23,400 | 25,300 | 29,300 | 26,614 | 17,936 | 25,538 | - | - |
| A9050.0821 | DISABILITY | 5,600 | 5,600 | 6,400 | 6,400 | 4,525 | 7,710 | 8,970 | 9,522 | 11,884 |
| A9060.0820 | HEALTH INSURANCE | 6,250,400 | 6,250,400 | 6,087,000 | 6,027,848 | 4,822,231 | 5,685,603 | 4,871,850 | 4,783,159 | 4,597,825 |
| A9060.0823 | FD CANCER INS | 31,000 | 31,000 | 31,000 | 31,000 | 29,095 | 28,493 | 29,795 | 30,867 | 30,796 |
| A9060.0825 | DENTAL INSURANCE | 293,600 | 293,600 | 284,000 | 284,000 | 209,519 | 274,534 | 271,057 | 258,637 | 262,467 |
| A9060.0826 | LIFE INSURANCE | 19,700 | 19,700 | 18,200 | 18,200 | 16,247 | 18,365 | 15,905 | 18,064 | 19,616 |
| A9060.0827 | OPTICAL PLAN | 43,300 | 43,300 | 42,100 | 42,100 | 30,774 | 40,778 | 40,837 | 41,336 | 44,691 |
| A9070.0830 | EMP ASSISTANCE PROGRAM | - | - | - | - | - | - | - | - | - |
| A9080.0835 | EMP REIMBURSED BENEFITS | 23,900 | 23,900 | 23,900 | 23,900 | 22,161 | 21,889 | 24,912 | 24,913 | 24,974 |
| A9089.0808 | ACCRUED VAC, SICK & TERMINAL | 1,500,000 | 1,500,000 | 300,000 | 300,000 | 215,142 | 311,864 | 398,647 | 265,167 | 147,190 |
| | TOTAL UNDISTRIBUTED | \$ 16,012,400 | \$ 16,012,400 | \$ 14,046,100 | \$ 13,994,312 | \$ 12,203,562 | \$ 13,063,947 | \$ 11,819,951 | \$ 11,474,766 | \$ 10,810,458 |
| TRANSFERS TO OTHER FUNDS: | | | | | | | | | | |
| A9501.0900 | DEBT SERVICE | \$ 2,236,362 | \$ 2,236,362 | \$ 2,291,838 | \$ 2,291,838 | \$ 2,231,668 | \$ 2,963,699 | \$ 3,469,024 | \$ 3,610,335 | \$ 4,070,776 |
| A9512.0905 | LIBRARY | 1,782,100 | 1,782,100 | 1,765,000 | 1,765,000 | 1,765,000 | 1,747,153 | 1,489,400 | 1,484,300 | 1,546,611 |
| A9550.0910 | CAPITAL FUND | - | - | - | - | - | 24,999 | 5,837 | 191,859 | 590,509 |
| A9561.0915 | RESERVE FOR REPAIRS | - | - | - | - | - | - | - | - | - |
| A9950.0906 | RESERVE FOR CAPITAL PROJECTS | 40,000 | 40,000 | 40,000 | 40,000 | - | - | - | - | - |
| A9950.0907 | RESERVE FOR DPW EQUIPMENT | - | - | - | - | - | - | - | - | - |
| A9950.0908 | RESERVE FOR EMP BENE LIAB | - | - | - | - | - | - | - | - | - |
| A9950.0914 | RESERVE FOR DEBT SERVICE | - | 100,000 | - | - | - | - | - | - | - |
| | TOTAL TRANSFER TO OTHER FUNDS | \$ 4,058,462 | \$ 4,158,462 | \$ 4,096,838 | \$ 4,096,838 | \$ 3,996,668 | \$ 4,735,851 | \$ 4,964,261 | \$ 5,286,494 | \$ 6,207,896 |
| SHORT TERM DEBT SERVICE: | | | | | | | | | | |
| A9730.0600 | BAN - PRINCIPAL - SHORT TERM | \$ 1,048,000 | \$ 1,048,000 | \$ 1,047,000 | \$ 1,047,000 | \$ - | \$ - | \$ - | \$ - | \$ 91,000 |
| A9730.0700 | BAN - INTEREST - SHORT TERM | 194,800 | 194,800 | 200,420 | 200,420 | - | 111,825 | - | - | 1,528 |
| A9790.0600 | LOAN - PRINCIPAL - NYSRS | - | - | - | - | - | - | - | - | - |
| A9790.0700 | LOAN - INTEREST - NYSRS | - | - | - | - | - | - | - | - | - |
| | TOTAL SHORT TERM DEBT SERVICE | \$ 1,242,800 | \$ 1,242,800 | \$ 1,247,420 | \$ 1,247,420 | \$ - | \$ 111,825 | \$ - | \$ - | \$ 92,528 |
| TOTAL APPROPRIATIONS: | | \$ 52,412,862 | \$ 52,512,862 | \$ 49,326,658 | \$ 49,576,547 | \$ 36,590,344 | \$ 45,693,214 | \$ 43,749,770 | \$ 43,294,253 | \$ 42,041,894 |

INCORPORATED VILLAGE OF LYNBROOK

| LIBRARY FUND - ESTIMATED REVENUES | | 25/26 | 25/26 | 24/25 | 24/25 | 24/25 | 23/24 | 22/23 | 21/22 | 20/21 |
|-----------------------------------|--------------------------------|-------------------|--------------------|-------------------|--------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|
| DESCRIPTION | | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | REVENUE REVISED | AS OF 2/28/25 REVENUE | ACTUAL REVENUE | ACTUAL REVENUE | ACTUAL REVENUE | ACTUAL REVENUE |
| L2082 | LIBRARY CHARGES | \$ - | \$ 7,500 | \$ 10,000 | \$ 10,000 | \$ 5,537 | \$ 8,836 | \$ 6,647 | \$ 6,255 | \$ 1,610 |
| L2360 | SO LYNBROOK-HEWLETT LIBRARY DI | - | 120,700 | 120,200 | 120,200 | 120,129 | 114,246 | 109,408 | 108,324 | 107,252 |
| L2361 | HEWLETT HARBOR LIB DIST | - | 40,900 | 39,400 | 39,400 | 40,858 | 39,961 | 38,813 | 38,048 | 37,504 |
| L2412 | RENTAL (BUILDING) | - | 200 | 200 | 200 | 1,383 | 1,283 | 963 | 280 | 280 |
| L2450 | COMMISSIONS | - | 600 | 1,200 | 1,200 | 890 | 1,226 | 1,299 | 977 | 325 |
| L2594 | PASSPORTS | - | - | - | - | - | - | - | - | - |
| L2665 | SALE OF SURPLUS EQUIPMENT | - | - | - | - | - | - | - | - | - |
| L2670 | SALES - INSTRUCTIONAL SUPP | - | - | - | - | - | - | 67 | 116 | 1 |
| L2701 | REFUNDS OF PRIOR YEAR EXPEND | - | - | - | - | 315 | - | - | 630 | 40 |
| L2705 | GIFTS AND DONATIONS | - | - | - | - | 205 | 124 | 500 | - | - |
| L2770 | UNCLASSIFIED REVENUES | - | - | - | - | - | - | - | 344 | 186 |
| L2771 | NON-RESIDENT | - | - | - | - | - | - | - | - | - |
| L2772 | RESERVES | - | - | - | - | - | - | - | - | - |
| L2831 | TRANSFER FROM GENERAL FUND | - | 1,782,100 | 1,765,000 | 1,765,000 | 1,765,000 | 1,747,153 | 1,489,400 | 1,484,300 | 1,546,611 |
| L3800 | MISC GRANTS | - | - | - | - | - | 100 | 22,574 | 26,000 | 2,593 |
| L3840 | STATE AID - LIBRARY | - | 5,000 | 5,000 | 5,000 | 6,307 | 12,569 | 6,056 | 5,549 | 5,550 |
| L3841 | GRANT - EQUIPMENT | - | - | - | - | - | - | - | 2,970 | - |
| L3842 | E-RATE REIMBURSEMENT | - | 2,500 | 3,000 | 3,000 | 2,970 | 2,970 | 2,970 | - | 3,975 |
| L9000 | APPROPRIATED SURPLUS | - | 200,000 | 125,000 | 125,000 | - | - | - | - | - |
| TOTAL LIBRARY ESTIMATED REVENUES | | \$ - | \$ 2,159,500 | \$ 2,069,000 | \$ 2,069,000 | \$ 1,943,594 | \$ 1,928,468 | \$ 1,678,697 | \$ 1,673,793 | \$ 1,705,927 |

| LIBRARY FUND - APPROPRIATIONS | | 24/25 | | | | | | | | |
|---|---------------------------|----------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| | | 25/26 | 25/26 | 24/25 | 24/25 | AS OF 2/28/25 | 23/24 | 22/23 | 21/22 | 20/21 |
| ACCT # | DESCRIPTIONS | ADOPTED BUDGET | PROPOSED BUDGET | ADOPTED BUDGET | APPROP REVISED | EXPEND & ENCUMB | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES | ACTUAL EXPENDITURES |
| L1980.0400 | MTA MOBILITY TAX | - | 3,500 | 3,500 | 3,500 | 760 | 922 | 1,014 | 903 | 673 |
| L7410.0101 | SALARIES | - | 1,026,400 | 1,027,100 | 1,027,100 | 688,228 | 894,973 | 874,699 | 845,169 | 858,771 |
| L7410.0200 | BLDG & PROPERTY IMPROVE | - | 75,000 | - | - | - | - | - | 18,878 | - |
| L7410.0201 | OFFICE EQUIPMENT | - | - | 3,200 | 3,200 | 2,419 | 3,716 | 11,067 | 1,650 | 7,391 |
| L7410.0280 | BOOKS | - | 85,000 | 85,000 | 95,000 | 71,186 | 72,776 | 81,399 | 84,255 | 82,309 |
| L7410.0281 | BOOK PROCESSING | - | 4,800 | 6,800 | 6,800 | 1,548 | 2,802 | 4,765 | 5,756 | 3,293 |
| L7410.0409 | SUBSCRIPTIONS/DUES | - | 16,600 | 16,000 | 16,000 | 15,242 | 16,385 | 21,186 | 17,820 | 18,304 |
| L7410.0410 | EDUCATION | - | 7,100 | 6,100 | 6,100 | 1,426 | 3,866 | 4,943 | 2,051 | 2,278 |
| L7410.0411 | PRINTING & STATIONERY | - | 14,600 | 19,100 | 21,645 | 8,198 | 12,832 | 14,620 | 13,100 | 6,921 |
| L7410.0412 | POSTAGE | - | 5,800 | 5,400 | 5,400 | 3,327 | 5,495 | 3,713 | 3,660 | 5,405 |
| L7410.0413 | OFFICE SUPPLIES | - | 15,000 | 15,000 | 8,000 | 4,825 | 8,201 | 12,467 | 8,249 | 10,721 |
| L7410.0414 | TELEPHONE | - | 7,500 | 7,500 | 7,500 | 5,103 | 7,500 | 7,500 | 7,500 | 7,500 |
| L7410.0415 | ELECTRICITY | - | 50,000 | 50,000 | 50,000 | 30,902 | 39,670 | 43,939 | 48,187 | 34,579 |
| L7410.0416 | WATER | - | 5,500 | 5,500 | 5,500 | 3,711 | 2,917 | 2,804 | 5,612 | 4,796 |
| L7410.0417 | HEAT | - | 14,000 | 14,000 | 14,000 | 6,591 | 11,177 | 11,614 | 12,378 | 9,284 |
| L7410.0418 | BUILDING SUPPLIES | - | 14,000 | 14,000 | 14,000 | 8,989 | 8,869 | 12,256 | 11,798 | 21,395 |
| L7410.0436 | PROFESSIONAL SERVICES | - | - | - | 7,000 | 7,000 | - | - | - | - |
| L7410.0439 | EXTERMINATION | - | 1,200 | 1,200 | 1,200 | 980 | 1,170 | 1,480 | 1,090 | 1,380 |
| L7410.0455 | MAINT & REPAIR OF EQUIP | - | 42,300 | 40,400 | 40,400 | 28,457 | 37,903 | 32,390 | 34,707 | 35,147 |
| L7410.0456 | MAINT & REPAIR OF BOOKS | - | - | - | - | - | - | - | - | - |
| L7410.0458 | MAINT OF BLDG & PROPERTY | - | 41,100 | 28,600 | 28,600 | 37,617 | 44,712 | 28,187 | 54,843 | 52,991 |
| L7410.0461 | RENTAL EQUIPMENT | - | - | - | - | - | - | - | - | - |
| L7410.0476 | PERIODICALS | - | 8,400 | 9,400 | 9,400 | 2,850 | 6,850 | 7,889 | 6,689 | 6,722 |
| L7410.0477 | NON-PRINT RESOURCES | - | 33,200 | 27,200 | 27,200 | 26,380 | 27,052 | 36,683 | 28,772 | 28,130 |
| L4710.0478 | MULTI-MEDIA | - | 19,500 | 20,000 | 26,023 | 13,321 | 11,258 | 17,731 | 7,432 | 8,861 |
| L7410.0480 | PUBLIC PROGRAMS | - | 55,100 | 54,300 | 54,635 | 47,932 | 59,385 | 47,671 | 52,580 | 28,858 |
| L7410.0490 | FINE ARTS INSURANCE | - | - | - | - | - | - | - | - | - |
| L9010.0800 | STATE RETIREMENT | - | 162,600 | 132,700 | 129,336 | 129,335 | 116,758 | 120,035 | 131,494 | 124,100 |
| L9030.0805 | SOCIAL SECURITY | - | 63,500 | 57,000 | 57,000 | 43,873 | 55,218 | 54,202 | 55,188 | 54,034 |
| L9030.0806 | MEDICARE | - | 14,900 | 13,400 | 13,400 | 10,261 | 12,914 | 12,676 | 12,907 | 12,766 |
| L9040.0810 | WORKERS COMPENSATION | - | 4,800 | 5,000 | 5,000 | 5,000 | 4,100 | 4,100 | 4,800 | 5,900 |
| L9050.0821 | DISABILITY INSURANCE | - | 1,400 | 300 | 300 | 968 | 1,290 | 1,290 | 1,183 | 1,290 |
| L9060.0820 | HEALTH INSURANCE | - | 305,600 | 287,000 | 287,000 | 205,482 | 262,835 | 223,623 | 236,350 | 233,690 |
| L9060.0825 | DENTAL INSURANCE | - | 12,500 | 15,000 | 15,000 | 8,647 | 12,558 | 12,325 | 10,758 | 12,881 |
| L9060.0826 | LIFE INSURANCE | - | 1,700 | 2,100 | 2,100 | 1,376 | 1,372 | 1,570 | 1,743 | 1,939 |
| L9060.0827 | OPTICAL INSURANCE | - | 1,900 | 2,200 | 2,200 | 1,249 | 1,806 | 1,819 | 1,698 | 2,184 |
| L9089.0808 | ACCRUED VAC, SICK & TERM | - | 10,000 | 60,000 | 60,000 | 2,941 | 7,059 | 2,708 | 44,315 | 597 |
| L9512.0905 | INTERFUND TRANS | - | - | - | - | - | - | - | - | - |
| L9561.0915 | RESERVE FOR REPAIR | - | 35,000 | 35,000 | 35,000 | - | - | - | - | - |
| | TOTAL LIBRARY FUND | - | 2,159,500 | 2,069,000 | 2,084,539 | 1,426,124 | 1,756,341 | 1,714,365 | 1,773,515 | 1,685,090 |
| THE VILLAGE BOARD HAS NO LEGAL AUTHORITY TO MODIFY ANY SPECIFIC BUDGET | | | | | | | | | | |
| LINE OF THE LIBRARY WITH THE EXCEPTION OF L2831 - TRANSFER FROM THE GENERAL FUND. | | | | | | | | | | |

Budget Process

Summary – From June to December, revenues and expenses are monitored and transfers made as necessary to present a true status of current year budget, and potential surplus rollover to the new budget, despite that zero-based budgeting principles are followed. In December, Department Heads are asked to prepare budget requests for the new year which are reviewed by the Budget Officer and presented to the Board of Trustees for review and adoption after Public Hearing.

Calendar

December 15 – Department Heads requested to prepare and submit Budget requests to Budget Officer by January 20

January 20 – Budget requests received and modified by Budget Officer

February 22 (Third Tuesday) – Department Heads and Budget Officer meet with Board of Trustees to review Budget requests

March 9 (Second Monday) – Department heads and Budget Officer meet with Board of Trustees to review Budget requests

March 20 – Budget Officer submits Tentative Budget to Board of Trustees for modification as necessary

March 30 – Budget Officer presents Tentative Budget at a public meeting and website. Board schedules date (on or before April 15) for Public Hearing. Board considers changes to tentative budget. If necessary, Board to also set date (on or before Budget adoption) for a Public Hearing if necessary to exceed the NYS 2% Tax Cap. Tax cap report filed with New York State before Budget adoption.

April 15 – Last day to hold Public Hearing on the Tentative Budget. Hearing record to reflect any expense or revenue changes

May 1 – Last day for Board to adopt Tentative Budget. Constitutional Tax Limit report to be filed with New York State. Adopted Budget to be distributed to all Village Departments and posted to website

June 1 – May 31 – Department Heads, Treasurer, and Deputy Treasurer to monitor expense accounts and recommend any necessary interbudgetary transfer of funds to Board of Trustees. Board to adopt transfer at a Public meeting

Tax Rate Schedule

| | | <u>FISCAL YEAR</u> | <u>TAX RATE</u> | <u>CHANGE</u> | <u>EQUALIZATION RATE</u> | <u>FISCAL YEAR</u> | <u>TAX RATE</u> | <u>CHANGE</u> | <u>EQUALIZATION RATE</u> |
|----------------|--|--------------------|-----------------|---------------|--------------------------|--------------------|-----------------|---------------|--------------------------|
| | | 1958/59 | 2.02 | | | 1992/93 | 5.38 | 8.25% | 15.66% |
| | | 1959/60 | 2.06 | 1.98% | 54.00% | 1993/94 | 5.74 | 6.69% | 15.83% |
| | | 1960/61 | 2.12 | 2.91% | 44.00% | 1994/95 | 6.02 | 4.88% | 18.64% |
| | | 1961/62 | 2.32 | 9.43% | 39.00% | 1995/96 | 6.49 | 7.81% | 17.24% |
| | | 1962/63 | 2.38 | 2.59% | 39.00% | 1996/97 | 6.84 | 5.39% | 16.88% |
| | | 1963/64 | 2.42 | 1.68% | 37.00% | 1997/98 | 7.38 | 7.89% | 16.50% |
| | | 1964/65 | 2.68 | 10.74% | 37.00% | 1998/99 | 7.73 | 4.74% | 15.81% |
| | | 1965/66 | 2.72 | 1.49% | 37.00% | 1999/00 | 8.19 | 5.95% | 15.52% |
| | | 1966/67 | 2.72 | 0.00% | 37.00% | 2000/01 | 8.75 | 6.84% | 13.55% |
| | | 1967/68 | 2.72 | 0.00% | 37.00% | 2001/02 | 9.44 | 7.89% | 12.29% |
| (Reassessment) | | 1968/69 | 3.08 | 13.24% | 36.00% | 2002/03 | 10.28 | 8.90% | 11.02% |
| | | 1969/70 | 1.10 | 14.07% | 111.00% | 2003/04 | 11.80 | 14.79% | 9.73% |
| | | 1970/71 | 1.10 | 0.00% | 115.00% | 2004/05 | 12.60 | 6.78% | 8.36% |
| | | 1971/72 | 1.10 | 0.00% | 108.00% | 2005/06 | 13.69 | 8.65% | 7.64% |
| | | 1972/73 | 1.32 | 20.00% | 103.00% | 2006/07 | 13.69 | 0.00% | 7.30% |
| | | 1973/74 | 1.32 | 0.00% | 92.00% | 2007/08 | 13.66 | -0.22% | 6.56% |
| | | 1974/75 | 1.44 | 9.09% | 83.00% | 2008/09 | 14.04 | 2.78% | 6.10% |
| | | 1975/76 | 1.60 | 11.11% | 76.63% | 2009/10 | 14.74 | 4.99% | 5.77% |
| | | 1976/77 | 1.70 | 6.25% | 73.75% | 2010/11 | 15.23 | 3.32% | 5.64% |
| | | 1977/78 | 1.80 | 5.88% | 68.09% | 2011/12 | 16.28 | 6.89% | 6.56% |
| | | 1978/79 | 1.86 | 3.33% | 63.69% | 2012/13 | 17.14 | 5.29% | 6.60% |
| | | 1979/80 | 2.04 | 9.68% | 56.69% | 2013/14 | 17.98 | 4.89% | 6.84% |
| | | 1980/81 | 2.28 | 11.76% | 56.63% | 2014/15 | 18.86 | 4.89% | 7.07% |
| | | 1981/82 | 2.42 | 6.14% | 57.00% | 2015/16 | 19.70 | 4.46% | 6.89% |
| | | 1982/83 | 2.48 | 2.48% | 58.11% | 2016/17 | 20.29 | 2.99% | 6.56% |
| | | 1983/84 | 2.48 | 0.00% | 57.50% | 2017/18 | 20.55 | 1.30% | 6.52% |
| | | 1984/85 | 2.48 | 0.00% | 55.37% | 2018/19 | 20.86 | 1.49% | 6.31% |
| | | 1985/86 | 2.56 | 3.23% | 53.35% | 2019/20 | 20.86 | 0.00% | 6.12% |
| | | 1986/87 | 2.56 | 0.00% | 43.15% | 2020/21 | 21.33 | 2.25% | 5.85% |
| | | 1987/88 | 3.06 | 19.53% | 35.82% | 2021/22 | 22.57 | 5.79% | 5.18% |
| | | 1988/89 | 3.54 | 15.69% | 26.53% | 2022/23 | 22.91 | 1.50% | 5.23% |
| | | 1989/90 | 3.54 | 0.00% | 20.89% | 2023/24 | 23.68 | 3.35% | 4.49% |
| | | 1990/91 | 4.13 | 16.67% | 20.90% | 2024/25 | 24.22 | 2.29% | 4.31% |
| | | 1991/92 | 4.97 | 20.34% | 17.96% | 2025/26 | 24.93 | 2.95% | 4.31% |



New York State Comptroller
THOMAS P. DiNAPOLI

Local Government and School Accountability

Robin Lois, Deputy Comptroller

Lynbrook

Dear Clerk - Treasurer Giordano:

The Office of the State Comptroller uses the Fiscal Stress Monitoring System to examine the annual financial information reported by your Village. This analysis provides an objective assessment of the fiscal challenges facing individual local governments and school districts, identifying situations where corrective action may be needed. These 2024 scores are based on fiscal year-end results.

As of 3/31/2025, our review of the 2024 Annual Financial Report (AFR) for your Village has been completed. Detailed information about your Village's fiscal stress condition is available on our [website](#) by using the user name and password above.

Your Village's fiscal stress scores and designations are summarized below:

| FYE | Fiscal Stress | | Environmental Stress | |
|------|---------------|----------------|----------------------|----------------|
| | Score | Designation | Score | Designation |
| 2022 | 6.7 | No Designation | 0.0 | No Designation |
| 2023 | 3.3 | No Designation | 0.0 | No Designation |
| 2024 | 3.3 | No Designation | 0.0 | No Designation |

We encourage you to closely monitor your financial condition in the current and upcoming budget cycles. Our [self-assessment tool](#) allows you to calculate fiscal stress scores based on current and future financial assumptions, and can be a powerful tool.

Fiscal stress scores for all non-calendar fiscal year-end local governments will be released to the public in the near future and you may receive questions about your score/designation as well as any notable changes and trends. We recently conducted a webinar to help local government officials understand how to interpret their scores and to prepare for public inquiries and media reaction. If you were unable to participate, you may view it [here](#).

More information about the System is available on our [website](#).

Please contact the Data Management Unit at 866-321-8503, option 4 with any questions.

Sincerely,

Simonia Brown

Assistant Comptroller

cc: CEO

**Schedule of Wages and Salaries
6/1/2025-5/31/2026**

| <u>ACCOUNT CODE/DEPARTMENT</u> | <u>JOB TITLE</u> | <u>NUMBER OF PERSONS</u> | <u>RATE OF COMPENSATION</u> |
|---------------------------------|--|--------------------------|-----------------------------|
| <u>BOARD OF TRUSTEES</u> | | | |
| A1010.0100 | TRUSTEES | 1 | 31,600 |
| | TRUSTEES | 3 | 24,100 |
| <u>VILLAGE JUSTICE</u> | | | |
| A1110.0100 | VILLAGE JUSTICE | 1 | 33,318 |
| | ASSOCIATE VILLAGE JUSTICE | 1 | 16,205 |
| A1110.0101 | CLERK TO VILLAGE JUSTICE | 1 | 87,498 |
| | COURT CLERK P.D. | 1 | 65,751 |
| | COURT CLERK | 1 | 55,645 |
| | CASHIER | 1 | 65,751 |
| | ACCOUNT CLERK | 1 | 65,101 |
| <u>MAYOR</u> | | | |
| A1210.0101 | MAYOR | 1 | 36,537 |
| | SECRETARY TO MAYOR | 1 | 96,001 |
| <u>TREASURER</u> | | | |
| A1325.0101 | DEPUTY VILLAGE TREASURER | 1 | 116,202 |
| | SENIOR ACCOUNT CLERK | 1 | 84,450 |
| <u>VILLAGE CLERK</u> | | | |
| A1410.0101 | ADMIN/VILLAGE CLERK/TREAS. | 1 | 230,289 |
| | DEPUTY VILLAGE CLERK | 1 | 78,930 |
| | TYPIST/CLERK | 1 | 48,328 |
| | ACCOUNT CLERK | 1 | 66,418 |
| | ACCOUNT CLERK | 1 | 62,562 |
| | TYPIST/CLERK P/T (20 HRS/WK)(10 MONTHS/YEAR) | 1 | 25.94/HR |
| <u>ASSESSMENT</u> | | | |
| A1355.0101 | ASSESSOR | 1 | 86,117 |
| | TYPIST/CLERK P/T (19.5 HRS/WK) | 1 | 22.79/HR |
| <u>LAW</u> | | | |
| A1420.0101 | VILLAGE ATTORNEY (30 HRS/WK) | 1 | 194,710 |
| | DEPUTY VILLAGE ATTORNEY (5 HRS/WK) | 1 | 17,614 |
| <u>CENTRAL GARAGE</u> | | | |
| A1640.0120 | MOTOR REPAIR SUPERVISOR | 1 | 103,939 |
| | AUTO MECHANIC AIDE | 1 | 98,288 |
| | AUTOMOTIVE SERVICER | 2 | 97,138 |

Schedule of Wages and Salaries 6/1/2025-5/31/2026

| <u>ACCOUNT CODE/DEPARTMENT</u> | <u>JOB TITLE</u> | <u>NUMBER OF PERSONS</u> | <u>RATE OF COMPENSATION</u> |
|---------------------------------------|---|--------------------------|-----------------------------|
| <u>CUSTODIAL</u> | | | |
| A1621.0101 | LABORER | 1 | 90,999 |
| | LABORER (20 HRS/WK) | .50 | 45,166 |
| <u>PARKING FIELD</u> | | | |
| A3320.0101 | PARKING METER SERVICER P/T (30 HRS/WK) | 1 | 41,173 |
| <u>TRAFFIC CONTROL - DPW</u> | | | |
| A3310.0120 | MAINT. SUPERVISOR | 1 | 102,938 |
| | MAINTAINER | 1 | 93,330 |
| | MAINTENANCE HELPER | 2 | 93,330 |
| | LABORER (VACANT) | 2 | 66,057 |
| <u>STREET ADMINISTRATION</u> | | | |
| A5010.0101 | SUPERINTENDENT OF DPW | 1 | 203,727 |
| | DÉPUTY SUPT. OF DPW | 1 | 129,563 |
| | TYPIST/CLERK | 1 | 59,661 |
| | TYPIST/CLERK (VACANT) | 1 | 46,920 |
| <u>STREET MAINTENANCE</u> | | | |
| A5110.0120 | LABORER SUPERVISOR | 1 | 105,439 |
| | MEO | 2 | 98,528 |
| | MEO | 1 | 94,980 |
| | TREE PRUNER | 1 | 94,480 |
| | LABORER | 1 | 90,999 |
| | LABORER | 2 | 90,319 |
| | LABORER | 2 | 89,669 |
| | LABORER | 1 | 73,197 |
| | LABORER (VACANT) | 2 | 66,057 |
| | LABORER (20 HRS/WK) | .50 | 45,166 |
| <u>SUMMER HELP / PART TIME</u> | | | |
| A5110.0121 | LABORER SEASONALS | 15 | 16.50/HR |
| | LABORER P/T (NOVEMBER 1 ST - MARCH 1 ST) | 6 | 16.50-16.75/HR |
| | TYPIST-CLERK SEASONAL | 1 | 17.50/HR |

**Schedule of Wages and Salaries
6/1/2025-5/31/2026**

| <u>ACCOUNT CODE/DEPARTMENT</u> | <u>JOB TITLE</u> | <u>NUMBER OF PERSONS</u> | <u>RATE OF COMPENSATION</u> |
|--|--------------------------|--------------------------|-----------------------------|
| <u>SANITATION & RECYCLING</u> | | | |
| A8160.0120 | SANITATION SUPERVISOR | 1 | 104,438 |
| | MEO - SANITATION | 1 | 98,529 |
| | MEO - SANITATION | 3 | 97,529 |
| | MEO - SANITATION | 1 | 93,330 |
| | LABORER - SANITATION | 1 | 93,809 |
| | LABORER - SANITATION | 2 | 90,819 |
| | LABORER | 1 | 90,669 |
| | LABORER | 2 | 89,669 |
| | LABORER | 3 | 89,019 |
| | LABORER | 1 | 80,337 |
| <u>STREET CLEANING</u> | | | |
| A8170.0120 | MEO | 2 | 97,528 |
| <u>PARKS</u> | | | |
| A7110.0120 | LABORER SUPERVISOR | 1 | 103,438 |
| | LABORER | 1 | 93,809 |
| | LABORER | 1 | 89,669 |
| | LABORER | 1 | 89,019 |
| | LABORER | 1 | 88,369 |
| | LABORER | 1 | 84,353 |
| <u>POLICE CLERICAL</u> | | | |
| A3120.0101 | TYPIST/CLERK | 1 | 81,929 |
| | TYPIST/CLERK | 1 | 48,328 |
| <u>SCHOOL CROSSING GUARDS</u> | | | |
| (19.5 HRS/WK FOR 42 WKS) | CROSSING GUARDS | 1 | 29.47/HR |
| A3120.0102 | CROSSING GUARDS | 3 | 28.82/HR |
| | CROSSING GUARDS | 3 | 23.84/HR |
| | CROSSING GUARDS | 1 | 22.77/HR |
| | CROSSING GUARDS | 7 | 21.71/HR |
| | CROSSING GUARDS | 2 | 20.60/HR |
| | CROSSING GUARDS (VACANT) | 1 | 20.00/HR |

**Schedule of Wages and Salaries
6/1/2025-5/31/2026**

| <u>ACCOUNT CODE/DEPARTMENT</u> | <u>JOB TITLE</u> | <u>NUMBER OF PERSONS</u> | <u>RATE OF COMPENSATION</u> |
|-------------------------------------|--|--------------------------|-----------------------------|
| <u>TRAFFIC CONTROL</u> | | | |
| A3120.0103 | NEIGHBORHOOD AIDE | 1 | 60,203 |
| | NEIGHBORHOOD AIDE | 2 | 44,812 |
| | TRAFFIC CONTROL ASST. P/T (19.5 HRS/WK) | 1 | 22.65/HR |
| | TRAFFIC CONTROL ASST. P/T (19.5 HRS/WK) | 1 | 22.03/HR |
| | NEIGHBORHOOD AIDE P/T (19.5 HRS/WK) | 1 | 23.78/HR |
| | NEIGHBORHOOD AIDE P/T (19.5 HRS/WK) | 1 | 22.35/HR |
| | NEIGHBORHOOD AIDE P/T (19.5 HRS/WK) | 1 | 21.71/HR |
| | NEIGHBORHOOD AIDE P/T (19.5 HRS/WK OR LESS) | 3 | 20.60/HR |
| | NEIGHBORHOOD AIDE P/T (VACANT) (19.5 HRS/WK) | 1 | 20.00/HR |
| <u>POLICE COMMUNICATIONS</u> | | | |
| A3120.0104 | COMMUNICATIONS OPERATOR | 1 | 74,337 |
| | COMMUNICATIONS OPERATOR | 1 | 63,506 |
| | COMMUNICATIONS OPERATOR | 1 | 58,212 |
| (1) <u>POLICE</u> | | | |
| A3120.0130 | CHIEF | 1 | 274,399 |
| | INSPECTOR | 1 | 230,541 |
| | LIEUTENANTS | 4 | 221,272 |
| | DETECTIVE SERGEANT | 1 | 206,647 |
| | SERGEANTS | 7 | 200,341 |
| | DETECTIVES | 3 | 177,050 |
| | POLICE OFFICERS | 26 | 170,744 |
| | POLICE OFFICERS | 4 | 155,428 |
| | POLICE OFFICERS | 2 | 109,480 |
| | POLICE OFFICERS | 1 | 94,164 |
| <u>FIRE DEPARTMENT</u> | | | |
| A3410.0101 | FIRE HOUSE MAINTAINER P/T (19.5 HRS/WK) | 1 | 25.63/HR |
| <u>SAFETY INSPECTION</u> | | | |
| A3620.0101 | SUPERINTENDENT OF BUILDING DEPARTMENT | 1 | 151,760 |
| | BUILDING & PLUMBING INSPECTOR | 1 | 85,622 |
| | BUILDING INSPECTOR | 1 | 89,240 |
| | CODE ENFORCEMENT INSPECTOR | 1 | 76,837 |
| | TYPIST/CLERK | 1 | 56,861 |
| | TYPIST/CLERK | 1 | 48,328 |
| | TYPIST/CLERK P/T (19.5 HRS/WK) | 1 | 20.60/HR |

**Schedule of Wages and Salaries
6/1/2025-5/31/2026**

| <u>ACCOUNT CODE/DEPARTMENT</u> | <u>JOB TITLE</u> | <u>NUMBER OF PERSONS</u> | <u>RATE OF COMPENSATION</u> |
|--------------------------------|--|--------------------------|-----------------------------|
| <u>POOL</u> | | | |
| A7180.0101 | LIFEGUARDS | 50 | 17.00 - 19.00/HR |
| | POOL SUPERVISORS | 6 | 17.25 - 20.50/HR |
| | REC ATTENDANT SEAS. - MAINTENANCE | 40 | 16.50 - 18.50/HR |
| | REC ATTENDANT SEAS. - CONTROL ROOM/PROGRAMS | 7 | 16.50 - 18.50/HR |
| <u>RECREATION</u> | | | |
| A7310.0101 | PARK SUPERVISOR | 1 | 107,139 |
| | RECREATION SUPERVISOR | 1 | 71,049 |
| | CLERK | 1 | 78,520 |
| | REC ATTENDANT | 1 | 64,601 |
| | CLEANER P/T (LESS THAN 19.50 HRS/WK) | 1 | 24.72/HR |
| | PARK ATTENDANT (LESS THAN 29.50 HRS/WK) | 1 | 22.51/HR |
| | PARK ATTENDANT P/T (LESS THAN 19.50 HRS/WK) | 15 | 16.50 - 19.37/HR |
| | REC ATTENDANT P/T (LESS THAN 15 HRS/WK) | 18 | 16.50 - 18.00/HR |
| | REC SPECIALIST (LESS THAN 29.50 HRS/WK) | 2 | 18.54 - 19.86/HR |
| | REC LEADER (LESS THAN 29.50 HRS/WK) | 2 | 18.53 - 21.50/HR |
| | TYPIST-CLERK (LESS THAN 29.50 HRS/WK) | 1 | 30.52/HR |
| <u>RECREATION</u> | | | |
| A7620.0101 | REC LEADER P/T (LESS THAN 10 HRS/WK) | 1 | 39.09/HR |
| | REC ATTENDANT P/T (LESS THAN 10 HRS/WK) | 1 | 17.73/HR |
| <u>LIBRARY</u> | | | |
| L7410.0101 | DIRECTOR | 1 | 170,128 |
| | ASSISTANT DIRECTOR | 1 | 105,291 |
| | ACCOUNT CLERK | 1 | 68,628 |
| | LIBRARIAN I | 1 | 68,577 |
| | LIBRARIAN I | 1 | 66,388 |
| | LIBRARIAN II | 1 | 98,772 |
| | LIBRARIAN I P/T (LESS THAN 19.50 HRS/WK) | 3 | 26.41 - 28.99/HR |
| | CLEANER | 1 | 51,501 |
| | CLEANER P/T (LESS THAN 19.50 HRS/WK) | 1 | 26.30/HR |
| | TYPIST/CLERK | 1 | 71,429 |
| | TYPIST/CLERK | 1 | 50,669 |
| | TYPIST/CLERK | 1 | 49,676 |
| | TYPIST/CLERK P/T (LESS THAN 19.50 HRS/WK) | 5 | 18.55 - 27.59/HR |
| | TYPIST/CLERK P/T (VACANT) (LESS THAN 19.50 HRS/WK) | 1 | 18.55/HR |
| | PAGE P/T (LESS THAN 19.50 HRS/WK) | 10 | 16.50 - 21.66/HR |

(1) Police Salaries do not include Longevity

Note: If working less than a 40 hour/week, scheduled hours are designated next to job title

Contractual Rates - 2025/2026**Building Department**

| | |
|---|--------------|
| Plumbing Inspector | \$50/hour |
| Sidewalk Inspector | \$20/hour |
| Document Scanner | \$30/hour |
| Illegal Housing Investigator - 40 hrs/month (2) | \$33/hour |
| Process Servers | \$55/summons |

Court

| | |
|------------------------|---------------|
| Translator | \$170/session |
| Translator | \$220/session |
| Court Ticket Processor | varies |

DPW

| | |
|-------------------------------------|--------------|
| Pest Control (2) | \$690/year |
| Window Cleaner | \$1,700/year |
| Office Cleaning | \$6,600/year |
| Beautification Consultant | \$2,500/year |
| Assistant Beautification Consultant | \$1/year |
| Village Engineers (4) | varies |
| Waste Disposal | \$84.40/ton |
| Yard Waste Disposal | \$110/ton |
| Village Hall Cameras | varies |
| Water Coolers | \$800/year |
| Street Clock Maintenance | \$1,265/year |

Fire & Police Departments

| | |
|-----------------------------------|---------------|
| Fire Extinguishers Inspection | varies |
| Fire Alarm Monitoring | \$852/year |
| Fire Computer Maintenance | \$27,156/year |
| NFPA Fitness | \$12,000/year |
| Village Police & Fire Surgeon (2) | \$190/exam |
| Police Handheld Devices | varies |
| Grant Application Writer | varies |
| Fire Arms Range | varies |

Legal

| | |
|--|----------------------------|
| Sr. Village Prosecutor/BZA | \$400/session |
| Assistant Village Prosecutor | \$300/session |
| Assistant Village Prosecutor (2) | \$250/session |
| Assistant Village Prosecutor | \$200/session |
| Assistant Village Prosecutor - Illegal Occupancy | \$300/hour/\$2,300/\$2,800 |
| Assistant Village Prosecutor - Illegal Occupancy | \$250/hour/\$2,300/\$2,800 |
| Zoning Special Attorney | \$300/hour |
| Labor Counsel | varies |
| Tax Certiorari Counsel/Special Attorney | \$200/hour |

Lynbrook TV

| | |
|-------------------|-----------------------|
| Technician/Staff | \$75/event; \$26/hour |
| Technician/Staff | \$75/event; \$20/hour |
| Technician | \$75/event; \$18/hour |
| Technicians (3) | \$75/event; \$15/hour |
| Personalities (4) | \$75/event; \$15/hour |

Contractual Rates - 2025/2026

Publicity

| | |
|----------------------------|--------------------|
| Newsletter Editor - 4/year | \$2,500/newsletter |
| Village Photographer | \$150/session |
| Public Relations | \$10,000/year |
| Website Maintenance | \$130/hour |
| Newsletter Printing | \$6,970/newsletter |

Recreation

| | |
|------------------------------------|-----------------|
| Actng Instructor | \$75/class |
| Adult Dance Instructor | \$50/class |
| Adult Fitness Instructor | \$55/class |
| Ceramic Instructor | \$20/Registrant |
| HIT Fitness Instructor | \$50/class |
| Music Instructor | \$50/class |
| Pilates Instructor | \$60/class |
| Spanish Language Instructor | \$120/class |
| Theatrical Artist Program | \$13/Registrant |
| Visual Arts Innstrutors (2) | \$60/class |
| Yoga Instructors (3) | \$65/class |
| Yoga Instructor - Pre-School | \$40/class |
| Zumba Instructors | \$55/class |
| Zumba Instructors (3) | \$45/class |
| Greis Park Sprinker Maintenance | \$110/hour |
| Senior Citizen Affairs Coordinator | \$5,000/year |

Clerk/Treasurer

| | |
|---------------------------|-------------------|
| Village Auditors | \$39,000/year |
| AUD Accounting | \$6,000/year |
| Banking Service | \$47/pick-up |
| Insurance Consultant | \$9,600/year |
| Workers Comp Consultant | \$7,500/year |
| Financial Advisor | varies |
| Bond Counsel | varies |
| Greivance Appraiser | varies |
| Computer Maintenance | varies |
| Website Hosting | varies |
| Accounting Software | \$25,900/year |
| Laserfische | \$1,195/year |
| Postage Machine | \$1,853/year |
| Phone System Maintenance | \$1,700/year |
| Parking Meter Software | \$.35/transaction |
| Workers' Comp Tail Claims | \$600/month |

Serial Bond Debt Service Schedule

(D) \$7,000,000 Public Improvement Serial Bonds - 2007

| Coupon | Payment | Payment | | | |
|-----------------------------|---------|-----------|----------------|----------------|----------------|
| Rate | Date | Type | 2024/2025 | 2025/2026 | 2026/2027 |
| Refinanced 5/19/2016 | | | | | |
| 2.000% | 7/15 | Interest | 5,000 | 3,300 | 1,650 |
| 2.000% | 1/15 | Interest | 5,000 | 3,300 | 1,650 |
| | 1/15 | Principal | 170,000 | 165,000 | 165,000 |
| | | | <u>180,000</u> | <u>171,600</u> | <u>168,300</u> |

(G) \$3,253,816 Equipment Lease Purchase Agreement - 2012

| Coupon | Payment | Payment | | | |
|--------|---------|-----------|----------------|----------------|----------------|
| Rate | Date | Type | 2024/2025 | 2025/2026 | 2026/2027 |
| | 9/22 | Principal | 247,815 | 254,877 | 262,141 |
| N/A | 9/22 | Interest | 21,798 | 14,735 | 7,471 |
| | | | <u>269,612</u> | <u>269,612</u> | <u>269,612</u> |

(K) \$6,279,000 Public Improvement Serial Bonds - 2014

| Coupon | Payment | Payment | | | | |
|--------|---------|-----------|----------------|----------------|----------------|----------------|
| Rate | Date | Type | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 |
| 2.000% | 10/1 | Principal | | | | |
| | 10/1 | Interest | | | | |
| | 4/1 | Interest | | | | |
| 2.250% | 10/1 | Principal | 520,000 | | | |
| | 10/1 | Interest | 27,869 | | | |
| | 4/1 | Interest | 22,019 | | | |
| 2.500% | 10/1 | Principal | | 535,000 | | |
| | 10/1 | Interest | | 22,019 | | |
| | 4/1 | Interest | | 15,331 | | |
| 2.750% | 10/1 | Principal | | | 550,000 | 565,000 |
| | 10/1 | Interest | | | 15,331 | 7,769 |
| | 4/1 | Interest | | | 7,769 | - |
| | | | <u>569,888</u> | <u>572,350</u> | <u>573,100</u> | <u>572,769</u> |

Serial Bond Debt Service Schedule

(M) \$2,275,000 Public Improvement Serial Bonds - 2016 Series A

| Coupon Rate | Payment Date | Payment Type | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 |
|-------------|--------------|--------------|----------------|----------------|----------------|----------------|----------------|
| 2.00% | 10/1 | Principal | 225,000 | 180,000 | 120,000 | | |
| | 10/1 | Interest | 7,875 | 5,625 | 3,825 | | |
| | 4/1 | Interest | 5,625 | 3,825 | 2,625 | | |
| 2.125% | 10/1 | Principal | | | | 120,000 | |
| | 10/1 | Interest | | | | 2,625 | |
| | 4/1 | Interest | | | | 1,350 | |
| 2.250% | 10/1 | Principal | | | | | 120,000 |
| | 10/1 | Interest | | | | | 1,350 |
| | | | <u>238,500</u> | <u>189,450</u> | <u>126,450</u> | <u>123,975</u> | <u>121,350</u> |

(N) \$1,250,000 Serial Bonds for Separation Payments - 2016

| Coupon Rate | Payment Date | Payment Type | 2024/2025 | 2025/2026 |
|-------------|--------------|--------------|----------------|----------------|
| 2.500% | 10/1 | Principal | 150,000 | 150,000 |
| | 10/1 | Interest | 4,238 | 2,175 |
| | 4/1 | Interest | 2,175 | |
| | | | <u>156,413</u> | <u>152,175</u> |

(P) \$5,350,000 Public Improvement Serial Bonds - 2018

| Coupon Rate | Payment Date | Payment Type | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 |
|-------------|--------------|--------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 2.000% | 7/15 | Principal | | | | | | | | |
| | 7/15 | Interest | | | | | | | | |
| | 1/15 | Interest | | | | | | | | |
| 2.500% | 7/15 | Principal | | | | | | | | |
| | 7/15 | Interest | | | | | | | | |
| | 1/15 | Interest | | | | | | | | |
| 3.00% | 7/15 | Principal | 390,000 | 410,000 | 440,000 | 455,000 | 455,000 | 455,000 | 455,000 | 455,000 |
| | 7/15 | Interest | 52,725 | 46,875 | 40,725 | 34,125 | 27,300 | 20,475 | 13,650 | 6,825 |
| | 1/15 | Interest | 46,875 | 40,725 | 34,125 | 27,300 | 20,475 | 13,650 | 6,825 | - |
| | | | | <u>489,600</u> | <u>497,600</u> | <u>514,850</u> | <u>516,425</u> | <u>502,775</u> | <u>489,125</u> | <u>475,475</u> |

Serial Bond Debt Service Schedule

(Q) \$4,201,000 Public Improvement Serial Bonds - 2020 Series A

| Coupon Rate | Payment Date | Payment Type | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 | 2034/2035 | 2035/2036 | 2036/2037 | 2037/2038 |
|-------------|--------------|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1.000% | 8/15 | Principal | 225,000 | 225,000 | 225,000 | 230,000 | 275,000 | 280,000 | | | | | | | | |
| | 8/15 | Interest | 27,475 | 26,350 | 25,225 | 24,100 | 22,950 | 21,575 | | | | | | | | |
| | 2/15 | Interest | 26,350 | 25,225 | 24,100 | 22,950 | 21,575 | 20,175 | | | | | | | | |
| 1.125% | 8/15 | Principal | | | | | | | 280,000 | | | | | | | |
| | 8/15 | Interest | | | | | | | 20,175 | | | | | | | |
| | 2/15 | Interest | | | | | | | 18,600 | | | | | | | |
| 1.250% | 8/15 | Principal | | | | | | | | 280,000 | | | | | | |
| | 8/15 | Interest | | | | | | | | 18,600 | | | | | | |
| | 2/15 | Interest | | | | | | | | 16,850 | | | | | | |
| 1.750% | 8/15 | Principal | | | | | | | | | 280,000 | | | | | |
| | 8/15 | Interest | | | | | | | | | 16,850 | | | | | |
| | 2/15 | Interest | | | | | | | | | 14,400 | | | | | |
| 2.000% | 8/15 | Principal | | | | | | | | | | 280,000 | 285,000 | 295,000 | 290,000 | 290,000 |
| | 8/15 | Interest | | | | | | | | | | 14,400 | 11,600 | 8,750 | 5,800 | 2,900 |
| | 2/15 | Interest | | | | | | | | | | 11,600 | 8,750 | 5,800 | 2,900 | - |
| | | | 278,825 | 276,575 | 274,325 | 277,050 | 319,525 | 321,750 | 318,775 | 315,450 | 311,250 | 306,000 | 305,350 | 309,550 | 298,700 | 292,900 |

(R) \$650,000 Serial Bonds for Separation Payments - 2020 Series B

| Coupon Rate | Payment Date | Payment Type | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 |
|-------------|--------------|--------------|-----------|-----------|-----------|-----------|-----------|
| 2.000% | 8/15 | Principal | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | 8/15 | Interest | 5,000 | 4,000 | 3,000 | 2,000 | 1,000 |
| | 2/15 | Interest | 4,000 | 3,000 | 2,000 | 1,000 | - |
| | | | 109,000 | 107,000 | 105,000 | 103,000 | 101,000 |

Serial Bond Debt Service Schedule

(S) \$900,000 2023 BAN - Severances

| Coupon Rate | Payment Date | Payment Type | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 |
|-------------|--------------|--------------|----------------|----------------|----------------|----------------|----------------|
| 5.350% | | Principal | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| | | Interest | 48,150 | 38,520 | 28,890 | 19,260 | 9,630 |
| | | | <u>228,150</u> | <u>218,520</u> | <u>208,890</u> | <u>199,260</u> | <u>189,630</u> |

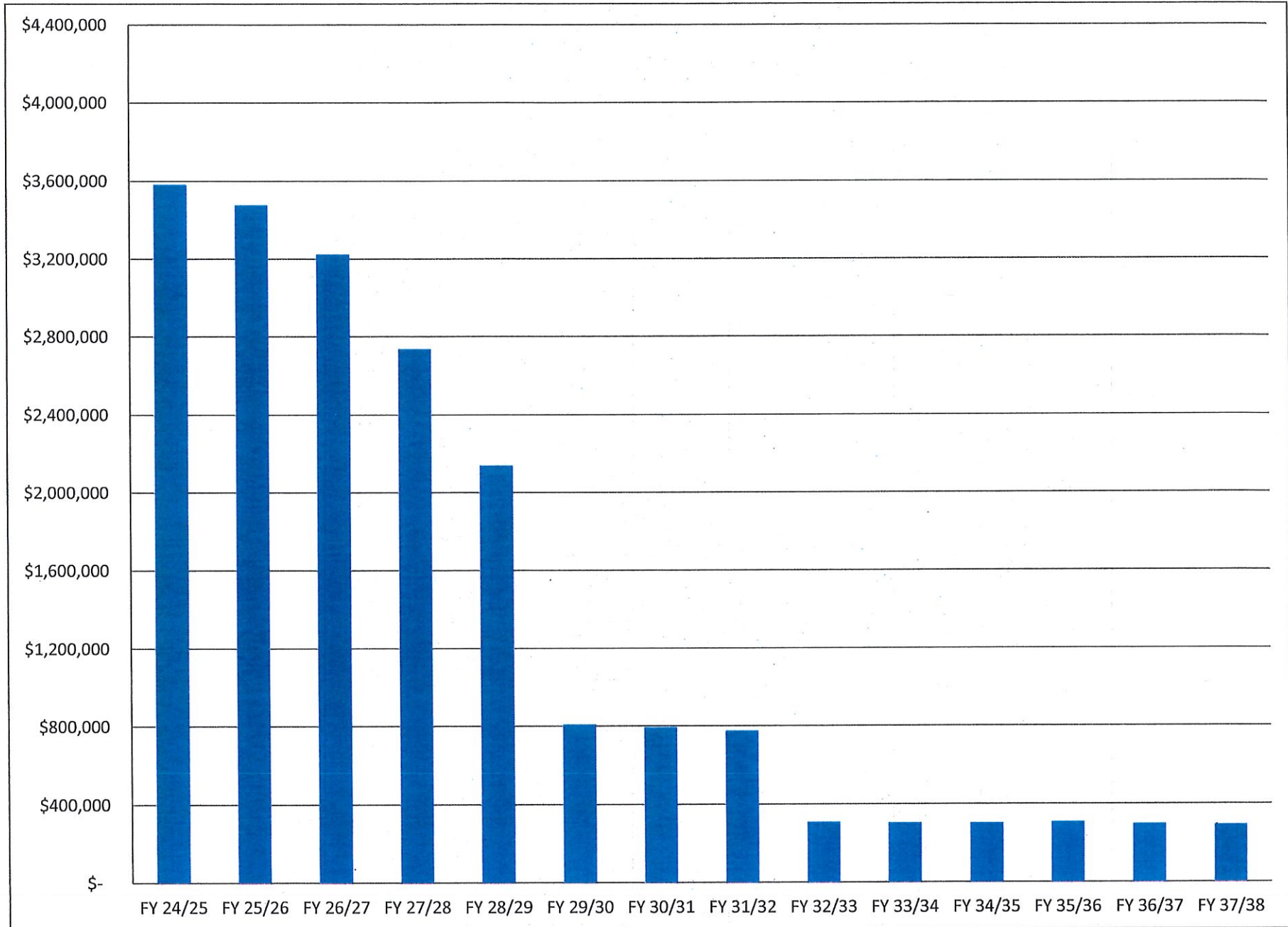
(S) \$1,415,000 2023 BAN - Miscellaneous

| Coupon Rate | Payment Date | Payment Type | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 |
|-------------|--------------|--------------|----------------|----------------|----------------|----------------|----------------|
| 4.500% | | Principal | 283,000 | 283,000 | 283,000 | 283,000 | 283,000 |
| | | Interest | 63,675 | 50,940 | 38,205 | 25,470 | 12,735 |
| | | | <u>346,675</u> | <u>333,940</u> | <u>321,205</u> | <u>308,470</u> | <u>295,735</u> |

(T) \$2,925,000 2024 BAN - Miscellaneous

| Coupon Rate | Payment Date | Payment Type | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 |
|-------------|--------------|--------------|----------------|----------------|----------------|----------------|----------------|
| 4.500% | | Principal | 585,000 | 585,000 | 585,000 | 585,000 | 585,000 |
| | | Interest | 131,625 | 105,300 | 78,975 | 52,650 | 26,325 |
| | | | <u>716,625</u> | <u>690,300</u> | <u>663,975</u> | <u>637,650</u> | <u>611,325</u> |

Bonds Payable Schedule



Schedule of Bond Indebtedness As of 6/1/2025

| Issuance | Original Principal | Remaining Principal as of 06/01/25 | Remaining Interest as of 06/01/25 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 | FY 28/29 | FY 29/30 | FY 30/31 | FY 31/32 | FY 32/33 | FY 33/34 | FY 34/35 | FY 35/36 | FY 36/37 | FY 37/38 |
|---|-----------------------|--|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| D 2007 Public Improv. Bonds - Various | 7,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| D 2007 Public Impro Bonds - Various (Refunded) ⁽¹⁾ | 3,285,000 | 330,000 | 9,900 | 180,000 | 171,600 | 168,300 | - | - | - | - | - | - | - | - | - | - | - |
| G Equipment Lease - Johnson Controls | 3,253,816 | 517,019 | 22,206 | 269,612 | 269,612 | 269,612 | - | - | - | - | - | - | - | - | - | - | - |
| K 2014 Public Improv. - Various | 6,279,000 | 1,650,000 | 68,219 | 569,888 | 572,350 | 573,100 | 572,769 | - | - | - | - | - | - | - | - | - | - |
| M 2016 Public Improv. Serial, Series A | 2,275,000 | 540,000 | 21,225 | 238,500 | 189,450 | 126,450 | 123,975 | 121,350 | - | - | - | - | - | - | - | - | - |
| N 2016 Public Improv. Serial, Series B | 1,250,000 | 150,000 | 2,175 | 156,413 | 152,175 | - | - | - | - | - | - | - | - | - | - | - | - |
| P 2018 Public Improv. Serial Bonds | 5,350,000 | 3,125,000 | 333,075 | 489,600 | 497,600 | 514,850 | 516,425 | 502,775 | 489,125 | 475,475 | 461,825 | - | - | - | - | - | - |
| Q 2020 Public Improvement, Series A | 4,201,000 | 3,515,000 | 412,200 | 278,825 | 276,575 | 274,325 | 277,050 | 319,525 | 321,750 | 318,775 | 315,450 | 311,250 | 306,000 | 305,350 | 309,550 | 298,700 | 292,900 |
| R 2020 Serial Bonds for Separation Payments | 650,000 | 400,000 | 16,000 | 109,000 | 107,000 | 105,000 | 103,000 | 101,000 | - | - | - | - | - | - | - | - | - |
| Subtotal | \$ 55,696,692 | \$ 10,227,019 | \$ 885,000 | \$ 2,291,838 | \$ 2,236,362 | \$ 2,031,637 | \$ 1,593,219 | \$ 1,044,650 | \$ 810,875 | \$ 794,250 | \$ 777,275 | \$ 311,250 | \$ 306,000 | \$ 305,350 | \$ 309,550 | \$ 298,700 | \$ 292,900 |
| S 2023 BAN - Severances | 900,000 | 720,000 | 96,300 | 228,150 | 218,520 | 208,890 | 199,260 | 189,630 | - | - | - | - | - | - | - | - | - |
| 2023 BAN - Misc | 1,415,000 | 1,132,000 | 127,350 | 346,675 | 333,940 | 321,205 | 308,470 | 295,735 | - | - | - | - | - | - | - | - | - |
| T 2024 BAN - Misc | 2,925,000 | 2,340,000 | 263,250 | 716,625 | 690,300 | 663,975 | 637,650 | 611,325 | - | - | - | - | - | - | - | - | - |
| Total | \$ 61,271,692 | \$ 14,419,019 | \$ 1,371,900 | \$ 3,583,288 | \$ 3,479,122 | \$ 3,225,707 | \$ 2,738,599 | \$ 2,141,340 | \$ 810,875 | \$ 794,250 | \$ 777,275 | \$ 311,250 | \$ 306,000 | \$ 305,350 | \$ 309,550 | \$ 298,700 | \$ 292,900 |

(1) The remaining principal balance for the 2007 Public Improvements Bond was refunded in FYE 2016

(2) The remaining principal balance for the 2009 Public Improvements Bond was refunded in

Status of Active Bond Issues as of 3/14/2025

| 2023 - \$900,000 | AMOUNT | BALANCE |
|-------------------------|---------------|----------------|
| Termination Payouts | 900,000 | 250,000 |

| 2023 - \$1,415,000 | AMOUNT | BALANCE |
|---------------------------|---------------|----------------|
| Pedestrian Walkthrough | 200,000 | - |
| Asphalt Paver | 175,000 | - |
| Pick-Up Trucks | 165,000 | - |
| Ocean Avenue | 875,000 | - |

| 2024 - \$2,925,000 | AMOUNT | BALANCE |
|---------------------------|---------------|----------------|
| Ladder Truck | 1,500,000 | 5,022 |
| Street Lights | 250,000 | 51,900 |
| Sanitation Trucks (4) | 800,000 | 4,184 |
| Ambulance | 375,000 | 9,580 |

**Appropriated Surplus Schedule
As of May 31,2025**

| | <u>GENERAL FUND</u> | <u>LIBRARY FUND</u> |
|---|----------------------|---------------------|
| ESTIMATED SURPLUS AT END OF PRESENT FISCAL YEAR AFTER DEDUCTION ESTIMATED ENCUMBRANCES | \$ 11,252,105 | \$ 200,000 |
| ESTIMATED SURPLUS APPROPRIATED BY VILLAGE BOARD | \$ 2,506,375 | \$ 200,000 |
| SURPLUS AVAILABLE JUNE 1, 2025 | \$ 8,745,730 | \$ - |

Unappropriated amounts to be utilized for tax stabilization and improving Bond Ratings to reduce reliance on short term borrowings.

| | | |
|--------------|----------------------|-------------------|
| Actual 23/24 | \$ 9,976,105 | \$ 150,894 |
| Est 24/25 | \$ 1,276,000 | \$ 49,106 |
| Total | <u>\$ 11,252,105</u> | <u>\$ 200,000</u> |

Comparison of Appropriated Fund Balance by year as a Percentage of Appropriations 1992-2025

| <u>Adopted Budget Year</u> | <u>Total Appropriations</u> | <u>Surplus to be Appropriated</u> | <u>Percentage</u> |
|----------------------------|-----------------------------|-----------------------------------|-------------------|
| 25/26 | \$ 52,412,862 | \$ 2,506,375 | 4.78% |
| 24/25 | 49,326,658 | 2,960,673 | 6.00% |
| 23/24 | 47,609,328 | 2,317,509 | 4.87% |
| 22/23 | 45,538,100 | 1,488,246 | 3.27% |
| 21/22 | 43,880,033 | - | 0.00% |
| 20/21 | 43,108,041 | 2,927,349 | 6.79% |
| 19/20 | 43,041,464 | 2,613,846 | 6.07% |
| 18/19 | 40,035,221 | 2,107,542 | 5.26% |
| 17/18 | 40,723,784 | 1,477,521 | 3.63% |
| 16/17 | 39,370,246 | 718,999 | 1.83% |
| 15/16 | 38,988,778 | 1,431,390 | 3.67% |
| 14/15 | 37,978,624 | 1,339,299 | 3.53% |
| 13/14 | 37,018,032 | 1,209,061 | 3.27% |
| 12/13 | 34,067,420 | 794,177 | 2.33% |
| 11/12 | 33,347,903 | 1,548,241 | 4.64% |
| 10/11 | 32,312,515 | 2,071,776 | 6.41% |
| 09/10 | 32,116,196 | 2,709,545 | 8.44% |
| 08/09 | 32,477,634 | 3,120,961 | 9.61% |
| 07/08 | 31,365,262 | 2,347,326 | 7.48% |
| 06/07 | 30,869,953 | 1,611,587 | 5.22% |
| 05/06 | 29,716,763 | 910,000 | 3.06% |
| 04/05 | 27,448,640 | 925,500 | 3.37% |
| 03/04 | 26,203,398 | 833,486 | 3.18% |
| 02/03 | 23,024,170 | 504,101 | 2.19% |
| 01/02 | 23,121,582 | 1,804,240 | 7.80% |
| 00/01 | 19,915,087 | 480,000 | 2.41% |
| 99/00 | 19,015,418 | 500,000 | 2.63% |
| 98/99 | 17,795,457 | 50,000 | 0.28% |
| 97/98 | 17,025,694 | 50,000 | 0.29% |
| 96/97 | 16,206,715 | 60,000 | 0.37% |
| 95/96 | 15,759,212 | 175,000 | 1.11% |
| 94/95 | 15,396,601 | 300,000 | 1.95% |
| 93/94 | 14,791,945 | 354,701 | 2.40% |
| 92/93 | 14,021,778 | 279,430 | 1.99% |

Comparison of Unappropriated Fund Balance by year as a Percentage of Budget 2003-2024

| <u>Fiscal Year End</u> | <u>Unassigned Fund Balance</u> | | <u>Total Appropriations*</u> | <u>Percentage</u> |
|------------------------|------------------------------------|------|----------------------------------|-------------------|
| 2024/2025 | 8,745,730 | est. | 52,412,862 | 16.69% |
| 2023/2024 | 9,976,105 | | 49,326,658 | 20.22% |
| 2022/2023 | 8,993,602 | | 47,609,328 | 18.89% |
| 2021/2022 | 9,369,880 | | 45,538,100 | 20.58% |
| 2020/2021 | 8,895,610 | | 43,108,041 | 20.64% |
| 2019/2020 | 5,476,222 | | 43,041,464 | 12.72% |
| 2018/2019 | 7,517,795 | | 40,035,221 | 18.78% |
| 2017/2018 | 9,544,339 | | 40,723,384 | 23.44% |
| 2016/2017 | 9,761,716 | | 39,370,246 | 24.79% |
| 2015/2016 | 9,367,249 | | 38,988,778 | 24.03% |
| 2014/2015 | 7,163,571 | | 37,978,624 | 18.86% |
| 2013/2014 | 6,078,670 | | 37,018,032 | 16.42% |
| 2012/2013 | 5,061,032 | | 34,067,420 | 14.86% |
| 2011/2012 | 4,688,990 | | 33,347,903 | 14.06% |
| 2010/2011 | 2,239,444 | | 32,312,515 | 6.93% |
| 2009/2010 | 4,074,028 | | 32,116,196 | 12.69% |
| 2008/2009 | 3,775,663 | | 32,477,634 | 11.63% |
| 2007/2008 | 5,450,871 | | 31,365,262 | 17.38% |
| 2006/2007 | 6,878,119 | | 30,869,953 | 22.28% |
| 2005/2006 | 5,837,022 | | 29,716,763 | 19.64% |
| 2004/2005 | 4,897,590 | | 27,448,640 | 17.84% |
| 2003/2004 | 3,424,490 | | 26,203,398 | 13.07% |

* for new June 1st Budget

Fund Balance Policy

The purpose of this policy is to establish guidelines for preserving an adequate Undesignated Fund Balance in order to sustain financial stability for the Village and to provide for prudent management of the Village's financial reserves. The Village's Undesignated Fund Balance is a surplus of funds which have accrued from unexpended operating budgets and unanticipated excess revenues.

The Undesignated Fund Balance provides the Village with a "rainy day" fund for use in unforeseen, unbudgeted emergency situations, such as rapidly declining real estate values and tax collection rates; the loss of a major taxpayer; sudden changes in revenues or spending requirements imposed by the state or federal government; natural disasters or emergency infrastructure failures; or unplanned litigation. The Undesignated Fund Balance also provides proof of financial stability to bond holders and credit rating agencies, which offers the potential for lower interest costs on long-term financings.

The Village of Lynbrook therefore recognizes the importance of maintaining an appropriate level of Undesignated Fund Balance. After evaluating the Village's operating characteristics, diversity of tax base, reliability of non-property tax sources, working capital needs, impact on bond rating, State and local economic outlooks, emergency and disaster risk and other contingent issues, the Village establishes the following goals regarding the Undesignated Fund Balance for the Village of Lynbrook, New York:

- The level of fund balance that the Village strives to maintain as undesignated is an amount equal to a range of five percent (5%) to sixteen-point-seven percent (16.7%) of the Village's General Fund Budget, i.e., an amount equal to two (2) months operating expenditures from the current operating budget. The calculation will be based on the Undesignated Fund Balance number as reported in the Village's audited May 31st fiscal year-end financial report. This range will be further subdivided into increments where 5-10% represents that no further use of reserves should be made except in dire emergencies or where almost immediate replenishment is assured. Further, priority should be given to increase reserve levels. The 10-16.7% increment of the range represents that prudence be exercised in the use of reserves for one-time costs and tax stabilization. In addition, consideration should be given to increase reserve levels should resources become available. Above 16.7% represents that adequate reserve levels have been achieved. Additional resources need not be set aside at this time for economic uncertainties but used to further other Board goals.
- Fund balance, created as a result of actual revenue and expenditure deviations from the budget, will be used to achieve and maintain the Village's reserve goals and to balance the next year's budget. Reliance upon fund balance for budget balancing will be managed judiciously, taking into account its volatility and past actual activity based on a fund balance average of the prior six (6) years as a reference.

Once the Village achieves its goal of an appropriate level of Undesignated Fund Balance, any excess funds may also be utilized for other municipal fiscal purposes, including, without limitation, additional capital improvement needs or debt reduction purposes upon a majority vote of the Board of Trustees.

This policy has been adopted by the Village to recognize the financial importance of a stable and sufficient level of Undesignated Fund Balance. However, the Village reserves the right to appropriate funds from the Undesignated Fund Balance for emergencies and other requirements the Village Board believes to be in the best interests of the Village.

Adopted June 20, 2011

**Reserve Fund Balance Schedule
As of March 14, 2025**

| | |
|--|--------------------------|
| RESERVE FOR REPAIRS | <u>\$ 5,434</u> |
| RESERVE FOR BONDS PAYABLE | <u>\$ -</u> |
| RESERVE FOR CAPITAL PROJECTS | <u>\$ 44,000</u> |
| RESERVE FOR PROPERTY SEIZURE FUND | <u>\$ 76,805</u> |
| RESERVE FOR LAW ENFORCEMENT PURPOSES | <u>\$ -</u> |
| RESERVE EMPLOYEE BENEFIT ACCRUED LIABILITY | <u>\$ 254,944</u> |
| TV STATION IMPROVEMENT RESERVE | <u>\$ 36,566</u> |
| PARKING EXPANSION FUND | <u>\$ -</u> |
| RESERVE FOR REPAIR - LIBRARY | <u>\$ 70,000</u> |
| | <u>\$ -</u> |
| TOTAL RESERVE BALANCE | <u><u>\$ 487,749</u></u> |

Tentative Six-Year Capital Program Fire Department 2025/26

RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD

| Project No. | Description of Project | Est. Change in Annual Operation ct | Total Estimated Costs | Cost of work Completed prior years | Cost Scheduled 6-yr Period | 25/26 | | 26/27 | | 27/28 | | 28/29 | | 29/30 | | 30/31 | |
|-------------|-------------------------------------|------------------------------------|-----------------------|------------------------------------|----------------------------|---------|---|--------|---|---------|---|---------|---|---------|---|-------|--|
| | | | | | | | | | | | | | | | | | |
| 1 | MASKS, CYLINDERS, PAKS | | 374,900 | | 374,900 | 24,900 | c | 30,000 | c | 97,000 | c | 107,000 | c | 116,000 | c | | |
| 2 | MISCELLANEOUS TOOLS | | 85,000 | | 85,000 | 25,000 | c | 20,000 | c | 20,000 | c | 20,000 | c | | | | |
| 3 | CHIEF'S VEHICLE | | 143,000 | | 143,000 | 58,000 | c | | | 85,000 | s | | | | | | |
| 4 | HOSE | | 20,000 | | 20,000 | 5,000 | c | 5,000 | c | 5,000 | c | 5,000 | c | | | | |
| 5 | RADIOS, PAGERS | | 18,000 | | 18,000 | 8,000 | c | | | 10,000 | c | | | | | | |
| 6 | LADDER 428 - 2008 SEAGRAVE (2023) | | - | | - | | | | | | | | | | | | |
| 7 | PUMPER 422 - 2013 FERRARA (2033) | | - | | - | | | | | | | | | | | | |
| 8 | PUMPER 424 - 2014 SPARTAN (2034) | | - | | - | | | | | | | | | | | | |
| 9 | LADDER 427 - 2017 SPARTAN (2032) | | - | | - | | | | | | | | | | | | |
| 10 | FLOODLIGHT 426 - 2017 MARION (2032) | | - | | - | | | | | | | | | | | | |
| 11 | RACK 421-1 - 2008 FORD (2033) | | - | | - | | | | | | | | | | | | |
| 12 | TRANSIT 426-1 - 2017 FORD (2032) | | - | | - | | | | | | | | | | | | |
| 13 | BUS 420B - 2004 GMS (2029) | | - | | - | | | | | | | | | | | | |
| 14 | HAULER 420T - 2011 AMERICAN (2036) | | - | | - | | | | | | | | | | | | |
| 15 | 120 BUNKER GEAR | | 650,000 | | - | | | | | | | | | | | | |
| 16 | RECORDS SCANNING | | 30,000 | | 30,000 | | | | | | | 30,000 | s | | | | |
| 17 | AED REPLACEMENT | | 35,000 | | 35,000 | | | 35,000 | s | | | | | | | | |
| | TOTAL | | 1,355,900 | | 705,900 | 120,900 | | 90,000 | | 217,000 | | 162,000 | | 116,000 | | - | |

a = assessments
 c = tax supported operating revenues
 f = federal aid
 n = self-sustaining loans
 r = self sustaining operating revenue

s = state aid
 x = reserves
 z = tax supported loans

**Tentative Six-Year Capital Program
Police Department
2025/2026**

RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD

| Project No. | Description of Project | Est. Change in Annual Operation Costs | Total Estimated Costs | Cost of work Completed prior years | Cost Scheduled 6-yr Period | 25/26 | | 26/27 | | 27/28 | | 28/29 | | 29/30 | | 30/31 | |
|-------------|------------------------|---------------------------------------|-----------------------|------------------------------------|----------------------------|--------|---|---------|---|--------|---|--------|---|--------|---|---------|---|
| | | | | | | | | | | | | | | | | | |
| 1 | VEHICLE REPLACEMENT | | 390,000 | | 390,000 | 65,000 | z | 65,000 | z | 65,000 | c | 65,000 | c | 65,000 | s | 65,000 | c |
| 2 | NEIGHBORHOOD AIDE CAR | | 80,000 | | 80,000 | | | 55,000 | c | | | 25,000 | | | | | |
| 3 | RECORDS SCANNING | | 210,000 | | 210,000 | | | 150,000 | f | | | | | | | 60,000 | |
| 4 | | | - | | - | | | | | | | | | | | | |
| | | | - | | - | | | | | | | | | | | | |
| | | | - | | - | | | | | | | | | | | | |
| | | | - | | - | | | | | | | | | | | | |
| | TOTAL | | 680,000 | | 680,000 | 65,000 | | 270,000 | | 65,000 | | 90,000 | | 65,000 | | 125,000 | |

a = assessments
c = tax supported operating revenues
f = federal aid
n = self-sustaining loans
r = self sustaining operating revenue

s = state aid
x = reserves
z = tax supported loans

Tentative Six-Year Capital Program DPW Equipment 2025/2026

RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD

| Project No. | Description of Project | Est. Change in Annual Operation ct | Total Estimated Costs | Cost of Work Completed Prior Years | Cost Scheduled 6-yr Period | RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD | | | | | | | |
|-------------|-------------------------------|------------------------------------|-----------------------|------------------------------------|----------------------------|---|---------|--------|---------|---------|---------|---|-----------|
| | | | | | | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | | |
| 1 | Pick up #4 | | 75,000 | | 75,000 | | 75,000 | c | | | | | |
| 2 | Tree Trim Truck #7 | | 225,000 | | 225,000 | 225,000 | | | | | | | |
| 3 | Payloader 1 | | 200,000 | | 200,000 | | 200,000 | s | | | | | |
| 4 | Truck #8 (2000 dump) | | 220,000 | | 220,000 | | | | 220,000 | s | | | |
| 5 | Truck #11 (2000) | | 220,000 | | 220,000 | | | | 220,000 | s | | | |
| 6 | Truck #14 | | - | | - | | | | | | | | |
| 7 | Sanit #25 (2002) | | 275,000 | | 275,000 | | | | | | 275,000 | z | |
| 8 | Back Hoe | | 180,000 | | 180,000 | 180,000 | | | | | | | |
| 9 | Dump body/sander for truck 14 | | 110,000 | | 110,000 | 110,000 | | | | | | | |
| 10 | Payloader 2 | | 285,000 | | 285,000 | | | | | | | | 285,000 z |
| 11 | Car #1 | | 60,000 | | 60,000 | | | 60,000 | c | | | | |
| 12 | Car #2 | | 60,000 | | 60,000 | | 60,000 | c | | | | | |
| 13 | | | - | | - | | | | | | | | |
| 14 | | | - | | - | | | | | | | | |
| 15 | | | - | | - | | | | | | | | |
| 16 | | | - | | - | | | | | | | | |
| 17 | | | - | | - | | | | | | | | |
| 18 | | | - | | - | | | | | | | | |
| 19 | | | - | | - | | | | | | | | |
| 20 | | | - | | - | | | | | | | | |
| | | | - | | - | | | | | | | | |
| | TOTAL | | 1,910,000 | | 1,910,000 | 515,000 | 335,000 | 60,000 | 440,000 | 275,000 | 285,000 | | |

a = assessments
 c = tax supported operating revenues
 f = federal aid
 n = self-sustaining loans
 r = self sustaining operating revenue

s = state aid
 x = reserves
 z = tax supported loans

Tentative Six-Year Capital Program DPW Projects 2025/2026

RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD

| Project No. | Description of Project | Est. Change in Annual Operation ct | Total Estimated Costs | Cost of Work Completed Prior Years | Cost Scheduled 6-yr Period | 25/26 | | 26/27 | | 27/28 | | 28/29 | | 29/30 | | 30/31 | |
|-------------|------------------------------------|------------------------------------|-----------------------|------------------------------------|----------------------------|-------|------------------|-------|----------------|-------|----------------|-------|----------------|-------|----------------|-------|--|
| | | | | | | | | | | | | | | | | | |
| 1 | Road Capital | | 1,750,000 | | 1,750,000 | s | 350,000 | s | 350,000 | s | 350,000 | s | 350,000 | s | 350,000 | | |
| 2 | Tree planting | | 265,000 | | 265,000 | c | 50,000 | c | 50,000 | c | 55,000 | c | 55,000 | c | 55,000 | | |
| 3 | HVAC/Fire | | 65,000 | | 65,000 | | | | 35,000 | | 30,000 | | | | | | |
| 4 | Devine St., Ella St., Rocklyn Ave. | | 900,000 | | 900,000 | | 900,000 | s | | | | | | | | | |
| 5 | Roof Replacement V.W. | | 350,000 | | 350,000 | | 70,000 | z | 70,000 | | 70,000 | | 70,000 | | 70,000 | | |
| | | | | | - | | | | | | | | | | | | |
| | TOTAL | | 3,330,000 | | 3,330,000 | | 1,370,000 | | 505,000 | | 505,000 | | 475,000 | | 475,000 | | |

a = assessments
 c = tax supported operating revenues
 f = federal aid
 n = self-sustaining loans
 r = self sustaining operating revenue

s = state aid
 x = reserves
 z = tax supported loans

Tentative Six-Year Capital Progm Recreation Department 2025/2026

RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD

| Project No. | Description of Project | Est. Change in Annual Operation ct | Total Estimated Costs | Cost of work Completed prior years | Cost Scheduled 6-yr Period | 25/26 | | 26/27 | | 27/28 | | 28/29 | | 29/30 | | 30/31 | |
|-------------|-------------------------|------------------------------------|-----------------------|------------------------------------|----------------------------|-----------|---|---------|---|---------|---|---------|---|-------|--|-------|--|
| | | | | | | | | | | | | | | | | | |
| 1 | PARKING EXPANSION | | 600,000 | | 600,000 | | | | | 600,000 | s | | | | | | |
| 2 | BASKETBALL COURT LIGHTS | | 72,000 | | 72,000 | | | 72,000 | | | | | | | | | |
| 3 | POOL LIGHTS | | 55,000 | | 55,000 | | | 55,000 | s | | | | | | | | |
| 4 | SOCCER FIELD LIGHTING | | 300,000 | | 300,000 | 300,000 | f | | | | | | | | | | |
| 5 | CAMERAS | | 30,000 | | 30,000 | 30,000 | x | | | | | | | | | | |
| 6 | SOCCER FIELD PARKING | | 60,000 | | 60,000 | | | 60,000 | s | | | | | | | | |
| 7 | SOCCER FIELD TURF | | 925,000 | | 925,000 | 675,000 | f | | | | | 250,000 | s | | | | |
| 8 | RECREATION DOOR | | 15,000 | | 15,000 | 15,000 | x | | | | | | | | | | |
| 9 | POOL DECK SHELTER | | 75,000 | | 75,000 | 75,000 | s | | | | | | | | | | |
| 10 | BLEACHERS, ETC. | | 400,000 | | 400,000 | | | 400,000 | z | | | | | | | | |
| 11 | GATEWAY #1 | | 50,000 | | 50,000 | 50,000 | f | | | | | | | | | | |
| 12 | GATEWAY #2 | | 50,000 | | 50,000 | 50,000 | x | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | TOTAL | | 2,632,000 | | 2,632,000 | 1,195,000 | | 587,000 | | 600,000 | | 250,000 | | | | | |

a = assessments
 c = tax supported operating revenues
 f = federal aid
 n = self-sustaining loans
 r = self sustaining operating revenue
 s = state aid
 x = reserves
 z = tax supported loans

**Tentative Six-Year Capital Program
Assessing/Building Departments
2025/2026**

RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD

| Project No. | Description of Project | Est. Change in Annual Operation ct | Total Estimated Costs | Cost of work Completed prior years | Cost Scheduled 6-yr Period | 25/26 | | 26/27 | | 27/28 | | 28/29 | | 29/30 | | 30/31 | |
|-------------|------------------------|------------------------------------|-----------------------|------------------------------------|----------------------------|-------|--|--------|---|-------|--|-------|--|-------|--|-------|--|
| | | | | | | | | | | | | | | | | | |
| 1 | OFFICE EXTENSION | | 30,000 | | 30,000 | | | 30,000 | x | | | | | | | | |
| | | | | | - | | | | | | | | | | | | |
| | | | | | - | | | | | | | | | | | | |
| | TOTAL | | 30,000 | - | 30,000 | - | | 30,000 | | | | | | | | | |

a = assessments
 c = tax supported operating revenues
 f = federal aid
 n = self-sustaining loans
 r = self sustaining operating revenue
 s = state aid
 x = reserves
 z = tax supported loans

Tentative Six-Year Capital Program Village Clerk/Court Departments 2025/2026

RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD

| Project No. | Description of Project | Est. Change in Annual Operation ct | Total Estimated Costs | Cost of work Completed prior years | Cost Scheduled 6-yr Period | 25/26 | | 26/27 | | 27/28 | | 28/29 | | 29/30 | | 30/31 | |
|-------------|------------------------|------------------------------------|-----------------------|------------------------------------|----------------------------|-------|--|---------|---|-------|--|-------|--|-------|--|-------|--|
| | | | | | | | | | | | | | | | | | |
| 1 | Records Software-Clerk | | 20,000 | | 20,000 | | | 20,000 | c | | | | | | | | |
| 2 | Court Ext. | | 100,000 | | 100,000 | | | 100,000 | z | | | | | | | | |
| | | | | | - | | | | | | | | | | | | |
| | TOTAL | | 120,000 | | 120,000 | - | | 120,000 | | | | | | | | | |

a = assessments
 c = tax supported operating revenues
 f = federal aid
 n = self-sustaining loans
 r = self sustaining operating revenue

s = state aid
 x = reserves
 z = tax supported loans

**Tentative Six-Year Capital Program
Library/Channel 20
2025/2026**

RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD

| Project No. | Description of Project | Est. Change in Annual Operation ct | Total Estimated Costs | Cost of work Completed prior years | Cost Scheduled 6-yr Period | 25/26 | | 26/27 | | 27/28 | | 28/29 | | 29/30 | | 30/31 | |
|-------------|--|------------------------------------|-----------------------|------------------------------------|----------------------------|---------|---|---------|---|--------|---|-------|--|-------|--|-------|--|
| | | | | | | | | | | | | | | | | | |
| 1 | Repave/regrade parking lots | | 70,000 | | 70,000 | 70,000 | | | | | | | | | | | |
| 2 | A/C Old Building | | - | | - | | | | | | | | | | | | |
| 3 | Heat - pipes Old Building/Boiler | | - | | - | | | | | | | | | | | | |
| 4 | Security Camera - Upgrade and additional Cameras | | - | | - | | | | | | | | | | | | |
| 5 | LED light conversion | | - | | - | | | | | | | | | | | | |
| 6 | Flooring around circulation desk | | 3,000 | | 3,000 | 3,000 | c | | | | | | | | | | |
| 7 | Staff Breakroom | | 75,000 | | 75,000 | 75,000 | z | | | | | | | | | | |
| 8 | Restoration /Repainting Façade | | 325,000 | | 325,000 | | | 325,000 | f | | | | | | | | |
| 9 | Restoration Eldert St. Exterior Stairs | | | | | | | | | 25,000 | f | | | | | | |
| 10 | 4 Public Restrooms (updating) | | | | | | | | | 20,000 | c | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | TOTAL | | 473,000 | | 473,000 | 148,000 | | 325,000 | | 45,000 | | - | | - | | - | |

a = assessments
c = tax supported operating revenues
f = federal aid
n = self-sustaining loans
r = self sustaining operating revenue

s = state aid
x = reserves
z = tax supported loans

2024/2025
Capital Request Summary

| <u>Amount</u> | <u>Item</u> | <u>Budget</u> | <u>Existing bond</u> | <u>Reserves</u> | <u>Grant</u> | <u>Proposed Bond</u> |
|---------------|------------------------------------|---------------|----------------------|-----------------|--------------|----------------------|
| \$ 23,300 | Fire Dept. Air Equipment | \$ 23,300 | | | | |
| \$ 54,000 | Fire Dept. Radios, etc. | | | | \$ 54,000 | |
| \$ 22,000 | Fire Dept. Datto | \$ 15,000 | | | \$ 7,000 | |
| \$ 13,200 | Fire Dept. Hurst Tool | \$ 13,200 | | | | |
| \$ 5,000 | Fire Dept. Hose | \$ 5,000 | | | | |
| \$ 65,000 | Fire Chief Vehicle | | | | \$ 65,000 | |
| \$ 85,000 | 1 Police Car | \$ 85,000 | | | | |
| \$ 40,000 | 100 Trees | \$ 40,000 | | | | |
| \$ 275,000 | Street Light Conversions (C D B G) | | | | \$ 275,000 | |
| \$ - | Playgrounds | | | | | |
| \$ 75,000 | Pool Deck Shelter | | | | \$ 75,000 | |
| \$ 250,000 | Miscellaneous Roads/Devine St. | | | | \$ 250,000 | |

**ANNUAL TOTAL ASSESSED VALUE
1987 - 2025**

| <u>YEAR</u> | <u>ASSESSED VALUE</u> |
|-------------|-----------------------|
| 2025 | \$ 154,522,211 |
| 2024 | 153,977,642 |
| 2023 | 152,974,115 |
| 2022 | 153,170,686 |
| 2021 | 153,079,783 |
| 2020 | 152,408,544 |
| 2019 | 152,507,367 |
| 2018 | 152,318,213 |
| 2017 | 152,432,377 |
| 2016 | 152,831,308 |
| 2015 | 158,530,915 |
| 2014 | 158,575,151 |
| 2013 | 159,094,705 |
| 2012 | 161,596,245 |
| 2011 | 162,165,503 |
| 2010 | 166,411,219 |
| 2009 | 168,597,488 |
| 2008 | 170,602,133 |
| 2007 | 174,097,804 |
| 2006 | 176,994,209 |
| 2005 | 177,570,409 |
| 2004 | 179,810,916 |
| 2003 | 182,759,166 |
| 2002 | 184,085,786 |
| 2001 | 186,443,109 |
| 2000 | 188,031,400 |
| 1999 | 190,211,581 |
| 1998 | 192,073,006 |
| 1997 | 196,578,473 |
| 1996 | 200,461,349 |
| 1995 | 202,395,068 |
| 1994 | 215,278,223 |
| 1993 | 216,063,130 |
| 1992 | 218,324,523 |
| 1991 | 220,938,872 |
| 1990 | 223,760,421 |
| 1989 | 226,630,588 |
| 1988 | 229,387,691 |
| 1987 | 228,974,954 |



LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: 3/6/2025

Taxing Jurisdiction: Inc. Village of Lynbrook

Fiscal Year Beginning: 2025/26

Total equalized value in taxing jurisdiction: \$

| Exemption Code (Column A) | Exemption Description (Column B) | Statutory Authority (Column C) | Number of Exemptions (Column D) | Payments in Lieu of Taxes (PILOTs) (Column E) |
|---------------------------|----------------------------------|--------------------------------|---------------------------------|---|
| 18020 | Indust. Development | | 27 | \$1,858,700.00 |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Totals | | | 27 | \$1,858,700.00 |

Tax Impact Summary Report Optional Real Property Tax Exemptions

Tax Bill Discount

| <u>Exemption</u> | <u># of Applicants</u> | <u>Exemption Total Assessed Value</u> | <u>25/26 Total Discount</u> | <u>Average Discount per Applicant</u> |
|------------------|------------------------|---------------------------------------|-----------------------------|---------------------------------------|
| Firefighters | 70 | \$ 162,276 | \$ 40,455.41 | \$ 577.93 |
| Senior Citizens | 107 | 927,580 | 231,245.69 | 2,161.17 |
| Veterans | 415 | 2,168,951 | 540,719.48 | 1,302.94 |

Applicants

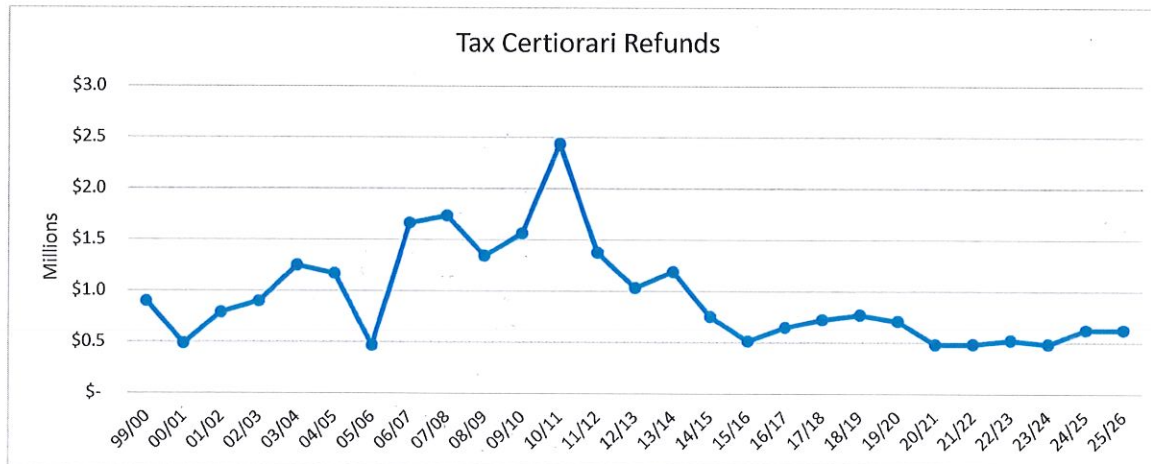
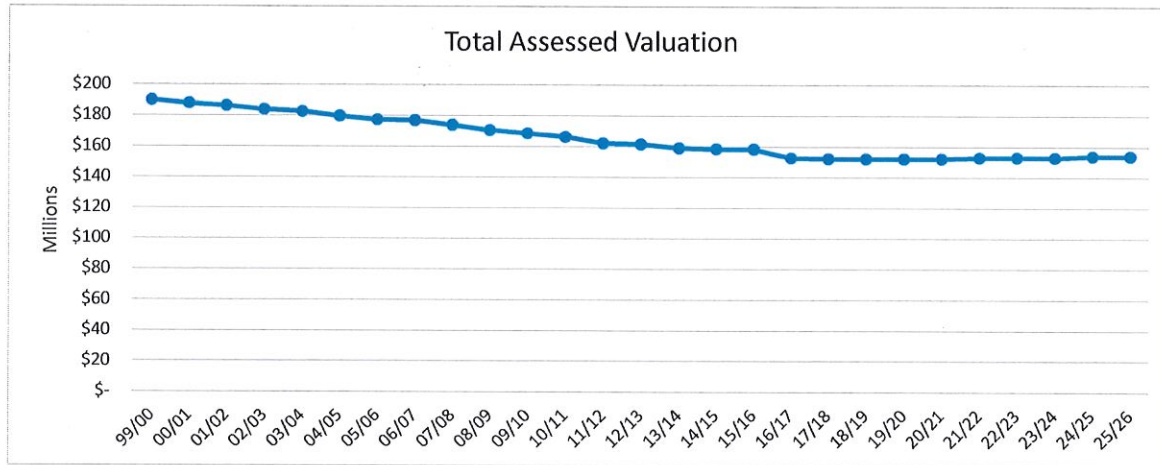
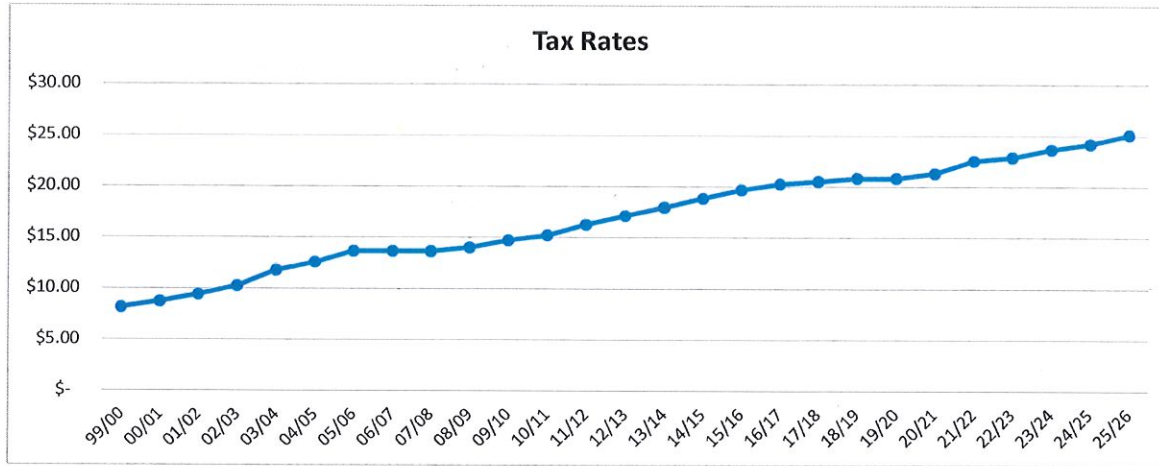
Fiscal Year

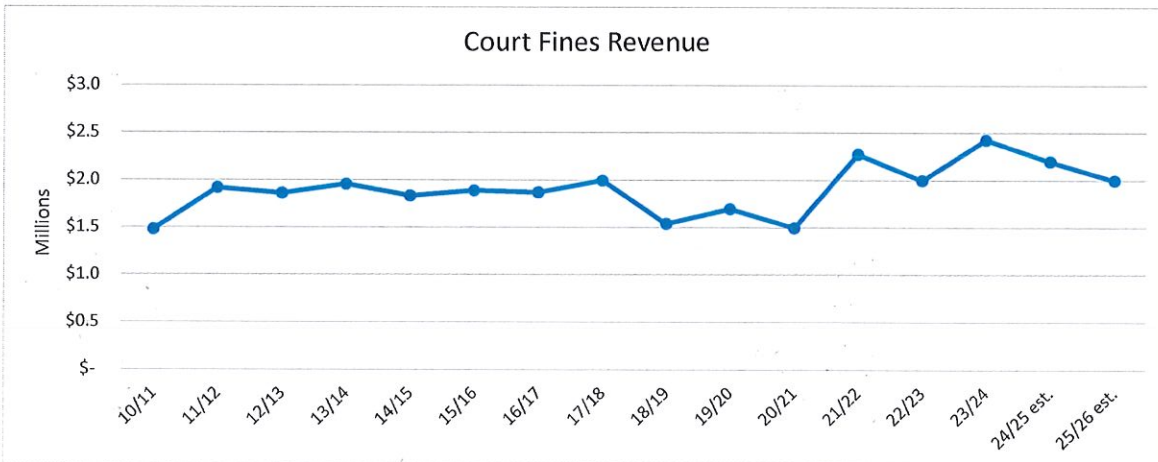
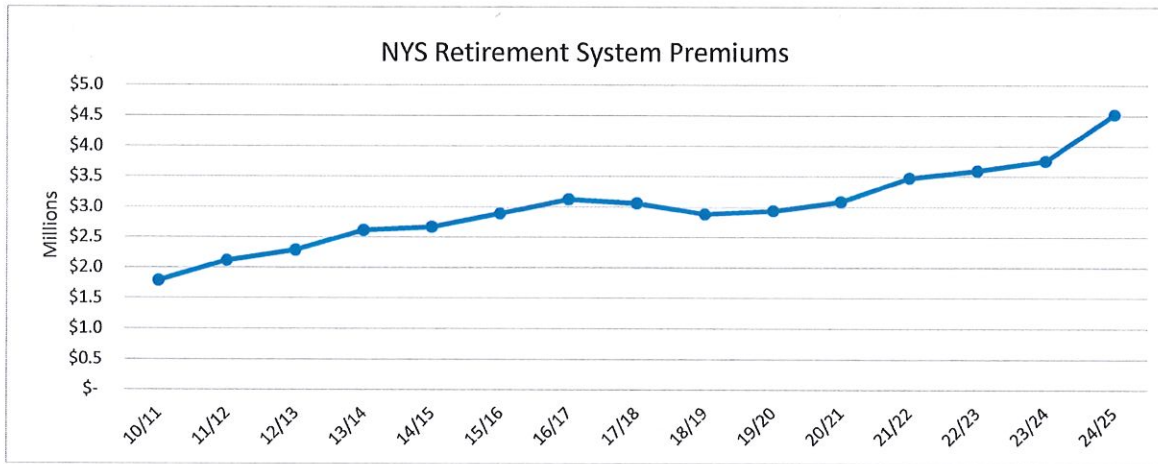
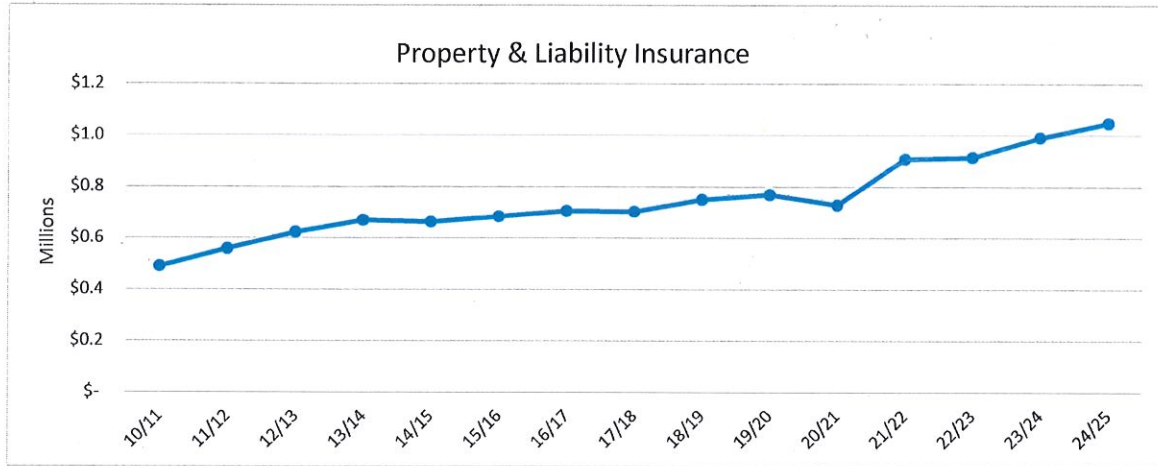
| <u>Exemption</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> | <u>23/24</u> | <u>24/25</u> | <u>25/26</u> |
|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Firefighters | 80 | 79 | 78 | 79 | 70 | 69 | 70 |
| Senior Citizens | 137 | 136 | 130 | 130 | 130 | 122 | 107 |
| Veterans | 529 | 517 | 495 | 480 | 451 | 434 | 415 |

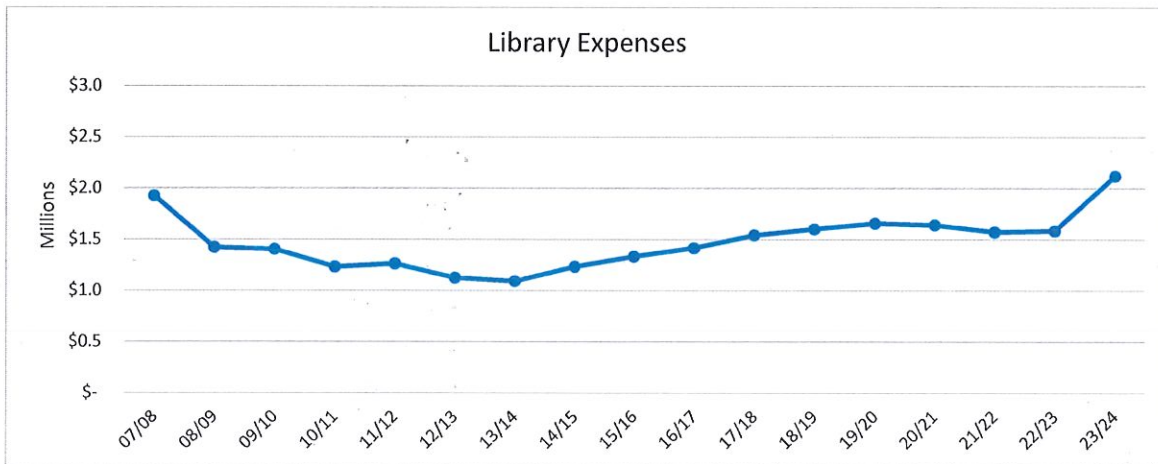
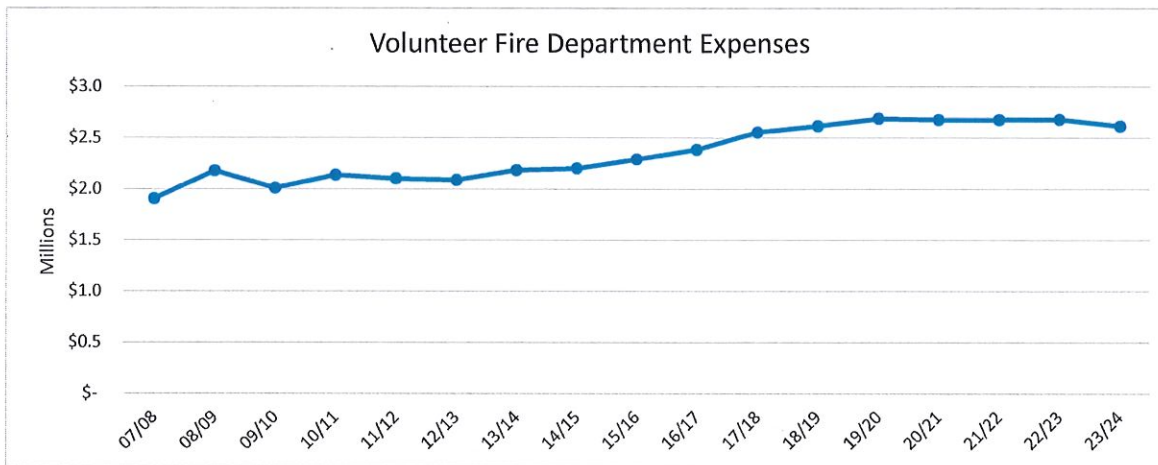
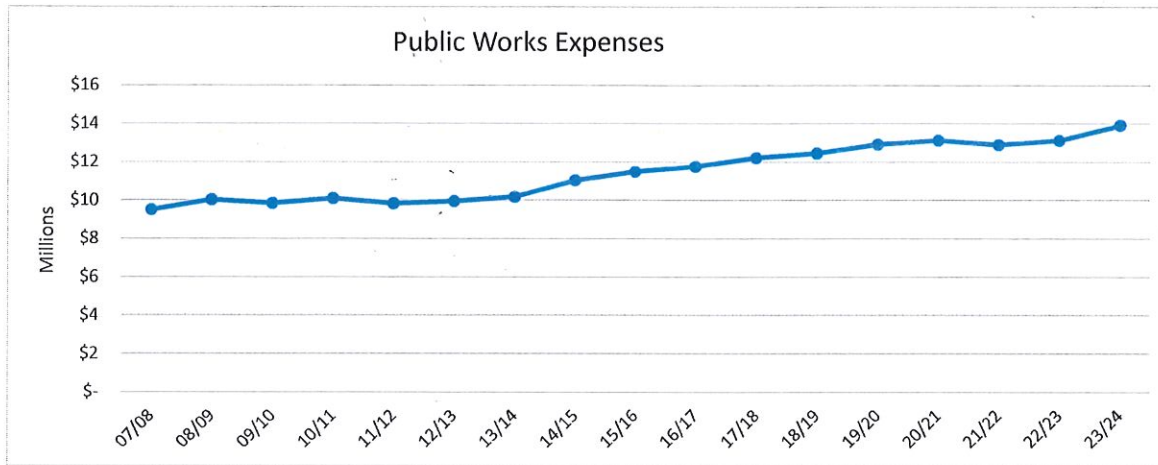
2025/2026 Goals and Strategies

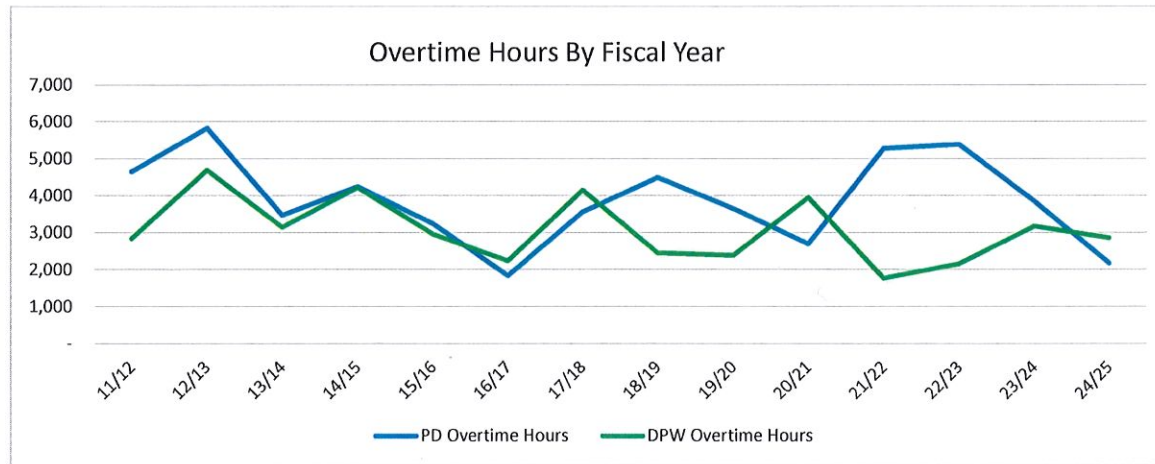
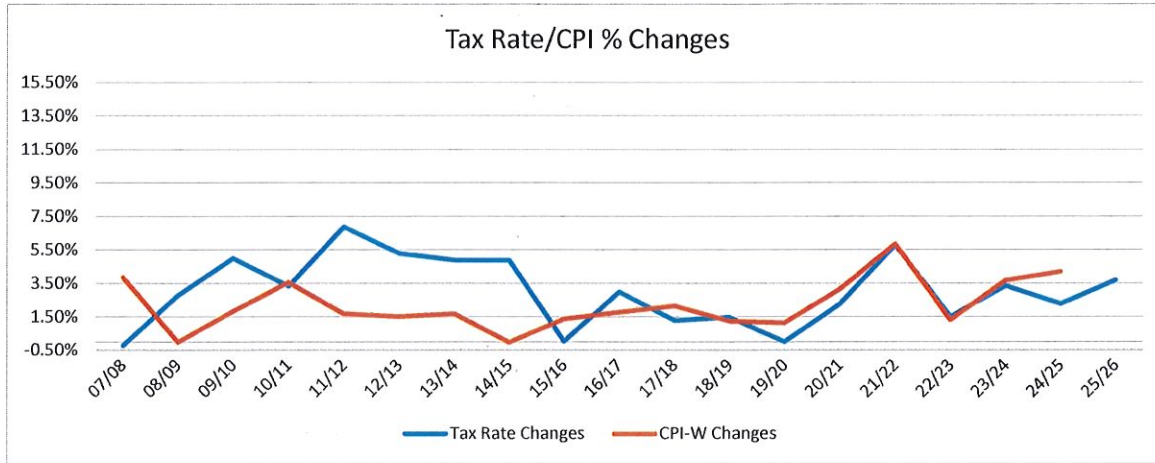
| | |
|-----------------------------------|--|
| 34 Carpenter Ave. | Village acquired and demolished blighted non-confirming rooming house. Its disposition and use to be determined 25/26 |
| Greis Park | Continued discussions with Planners to determine feasibility of improving Recreation Center, and other Park facilities |
| Soccer Field | Improvements to include new synthetic turf, lighting, and parking to be financed with grants upon approval by NYS Department of Environmental Conservation permit |
| Traffic Safety Enforcement | Need to provide auxiliary storage for impounded vehicle program that began in 2025 to maintain enforcement levels |
| Community Outreach | Continued use of YouTube for public sharing of Board Meetings and other Village activities. 449 YouTube programs have had 59,478 views to date. LynbrookTV government access channel (Cablevision) only has an average of 2 households per day for an average of 41 minutes each reflecting a declining trend in cable TV viewership |
| Justice Court | Transition of new Justice and Associate Justice to assure continuity of operations. |
| Illegal Apartments | Efforts in 2025 include increased fines and revocation of Certificate of Occupancy, continued evening inspections |
| Fine Revenues | Enhance collection efforts of expired and active Judgements on delinquent fines |
| Library | Secure final approval for listing on both National and State Register of Historic Places to entitle Village to receive preservation grants |
| Fire Protection | Goal is to retain and recruit members for the Volunteer Fire Department. Enhancement to the length of Service Award Program was approved in 2025 by voter referendum |
| Finance | Bonds will need to be issued for 2.5 million in anticipation of paying retirement severances |
| IT | a.) Develop website to facilitate online submittal of various applications for permits. b.) funds need to be budgeted for the replacement and/or upgrade of all desktop computers and other hardware that have reached the end of their lifespan c.) convert to .gov |
| Downtown Revitalization | Completion of Walkthrough on west side of Atlantic Ave. to Broadway; opening of The Langdon to increase foot traffic, and installation of wayfaring interactive kiosks. Chamber of Commerce to enhance marketing |

Summary of Selected Budget Trends









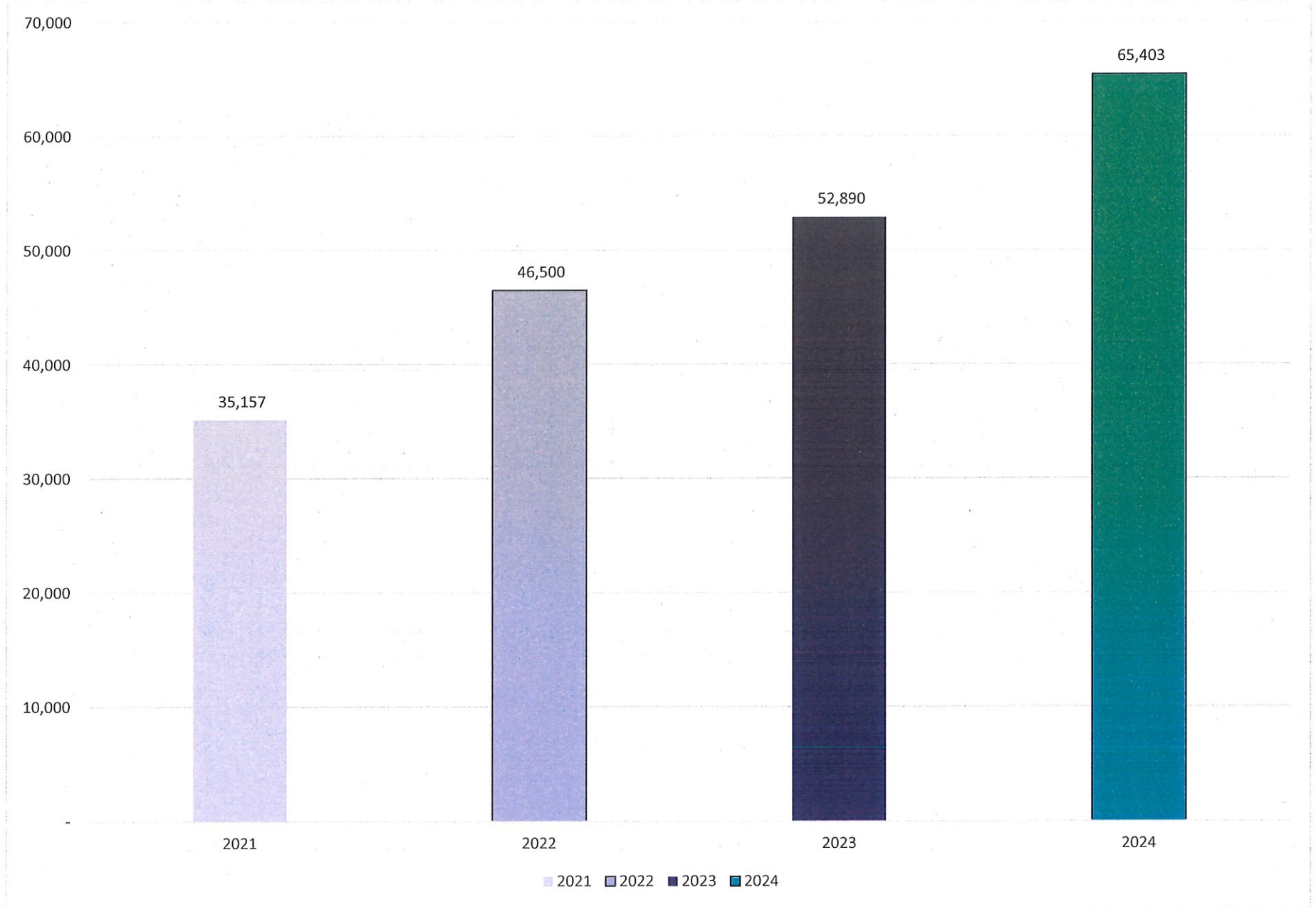
Snow Removal Expenses - Actual Labor Overtime/Materials

| <u>Year</u> | <u>Overtime</u> | <u>Sand/Salt</u> |
|---------------------------|-----------------|------------------|
| 2024/2025 as of 3/14/2025 | \$ 57,404 | \$ 27,996 |
| 2023/2024 | 13,819 | 13,777 |
| 2022/2023 | 1,359 | 12,253 |
| 2021/2022 | 55,982 | 20,616 |
| 2020/2021 | 79,246 | 30,065 |
| 2019/2020 | 3,502 | 17,841 |
| 2018/2019 | 28,345 | 18,124 |
| 2017/2018 | 53,840 | 22,066 |
| 2016/2017 | 38,255 | 23,518 |
| 2015/2016 | 50,140 | 13,498 |
| 2014/2015 | 105,796 | 74,008 |
| 2013/2014 | 77,396 | 36,080 |
| 2012/2013 | 17,241 | 8,689 |
| 2011/2012 | 2,101 | 5,556 |
| 2010/2011 | 39,566 | 26,569 |
| 2009/2010 | 38,805 | 21,805 |
| 2008/2009 | 31,305 | 30,534 |
| 2007/2008 | 5,384 | 14,747 |
| 2006/2007 | 17,366 | 19,377 |
| 2005/2006 | 22,940 | 12,917 |
| 2004/2005 | 41,068 | 23,368 |
| 2003/2004 | 28,360 | 16,358 |
| 2002/2003 | 45,084 | 14,855 |
| 2001/2002 | 4,947 | 2,372 |
| 2000/2001 | 29,047 | 11,437 |
| 1999/2000 | 3,825 | 6,638 |

Parking Violations Issued 2016-2024

| | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| January | 1,395 | 1,047 | 1,454 | 1,211 | 1,453 | 1,257 | 949 | 1,646 | 1,699 |
| February | 1,085 | 1,150 | 1,285 | 1,088 | 948 | 774 | 1,116 | 1,223 | 1,744 |
| March | 1,257 | 1,069 | 1,312 | 1,575 | 987 | 1,303 | 1,297 | 1,717 | 1,889 |
| April | 1,289 | 1,083 | 1,251 | 1,433 | 314 | 1,104 | 1,384 | 1,408 | 1,505 |
| May | 1,286 | 1,349 | 1,222 | 1,440 | 383 | 1,269 | 1,448 | 1,552 | 1,489 |
| June | 1,361 | 1,119 | 1,195 | 1,437 | 991 | 1,159 | 1,453 | 1,622 | 1,255 |
| July | 1,275 | 967 | 1,112 | 1,536 | 1,163 | 1,242 | 1,092 | 1,640 | 1,194 |
| August | 1,435 | 1,447 | 1,186 | 1,564 | 1,085 | 1,413 | 1,212 | 1,503 | 1,210 |
| September | 1,169 | 1,197 | 1,203 | 1,474 | 1,037 | 1,177 | 1,234 | 1,475 | 1,137 |
| October | 1,141 | 1,391 | 992 | 1,375 | 1,141 | 1,082 | 1,335 | 1,354 | 1,312 |
| November | 1,075 | 1,009 | 1,034 | 1,221 | 1,069 | 878 | 1,239 | 1,471 | 1,348 |
| December | 841 | 968 | 729 | 938 | 685 | 854 | 774 | 1,202 | 1,064 |
| | 14,609 | 13,796 | 13,975 | 16,292 | 11,256 | 13,512 | 14,533 | 17,813 | 16,846 |

PayByPhone Parking Meter App # of Transactions



**Summary of Vehicle and Traffic Tickets
Moving Violations Issued 2016-2024**

| | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> |
|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| January | 958 | 1,727 | 1,456 | 940 | 1,436 | 1,234 | 1,047 | 1,342 | 1,465 |
| February | 1,040 | 1,427 | 1,347 | 727 | 1,182 | 1,085 | 861 | 1,199 | 1,492 |
| March | 1,253 | 1,520 | 1,314 | 936 | 761 | 1,372 | 1,161 | 1,358 | 1,576 |
| April | 1,161 | 1,555 | 1,290 | 1,016 | 24 | 1,372 | 1,217 | 1,281 | 1,664 |
| May | 1,369 | 1,756 | 1,047 | 1,119 | 470 | 1,323 | 947 | 1,349 | 1,413 |
| June | 1,542 | 1,510 | 1,155 | 1,159 | 728 | 1,131 | 994 | 1,212 | 1,205 |
| July | 839 | 897 | 659 | 1,150 | 747 | 797 | 845 | 823 | 946 |
| August | 770 | 908 | 535 | 1,002 | 913 | 766 | 772 | 976 | 1,440 |
| September | 1,770 | 1,456 | 1,199 | 1,069 | 1,102 | 1,201 | 1,068 | 1,170 | 1,440 |
| October | 1,902 | 1,198 | 1,185 | 1,197 | 1,148 | 1,098 | 1,159 | 1,224 | 1,552 |
| November | 1,434 | 1,505 | 1,173 | 1,114 | 1,140 | 996 | 899 | 1,295 | 1,013 |
| December | 1,272 | 1,293 | 770 | 946 | 896 | 718 | 730 | 1,094 | 831 |
| | 15,310 | 16,752 | 13,130 | 12,375 | 10,547 | 13,093 | 11,700 | 14,323 | 16,037 |

PROCUREMENT POLICY – VILLAGE OF LYNBROOK

WHEREAS, Section 104-b of the General Municipal Law requires the governing body of every municipality to adopt a procurement policy for all goods and services which are not required by law to be publicly bid, and

WHEREAS, comments have been solicited from all officers in the Village involved in the procurement process, now, therefore, be it

RESOLVED, that the Village of Lynbrook does hereby adopt the following procurement policy which is intended to apply to all goods and services which are not required by law to be publicly bid.

PROCUREMENT POLICY FOR THE VILLAGE OF LYNBROOK

1. Every purchase to be made must be initially reviewed to determine whether it is a Purchase Contract or a Public Works Contract. Once that determination is made, a good faith effort will be made to determine whether it is known or can reasonably be expected that the aggregate amount to be spent on the item of supply or service is not subject to competitive bidding, taking into account past purchases and the aggregate amount to be spent in a year. The following items are not subject to competitive bidding pursuant to Section 103 of the General Municipal Law: purchase contracts under \$20,000 and public works contracts under \$35,000; emergency purchases as declared by the Board of Trustees; goods purchased from agencies for the blind or severely handicapped; goods purchased from correctional institutions; purchases under State and county contracts; and surplus and second-hand purchases from another governmental entity.

The decision that a purchase is not subject to competitive bidding will be documented in writing by the individual making the purchase.

This documentation may include written verbal quotes from vendors, a memo from the purchaser indicating how the decision was arrived at, a copy of the contract indicating the source which makes the item or service exempt, or any other written documentation that is appropriate.

Under NYS General Municipal Law Section 104(b) the following are responsible for purchasing of their departments:

| | |
|------------------------|------------------------|
| Police Department | Chief Lieutenant |
| Court | Court Clerk |
| Village Clerk's Office | Deputy Clerk/Treasurer |
| Building Department | Clerk Typist |

| | |
|----------------------------|---|
| Assessing Department | Assessor |
| Recreation Department | Parks Supervisor Clerk Typist Recreation Supervisor |
| Department of Public Works | Superintendent of Public Works Deputy Superintendent of Public Works Clerk Typist MEO Maint. Supervisor |
| Library | Library Director |
| Fire Department | Purchasing Agent |

2. All goods and services will be secured by use of written requests for proposals, written quotations, verbal quotations, or any other method that assures that goods will be purchased at the lowest price and that favoritism will be avoided, except in the following circumstances: purchase contracts over \$20,000 and public works contracts over \$35,000; goods purchased from agencies for the blind or severely handicapped pursuant to Section 175-b of the State Finance Law; goods purchased from correctional institutions pursuant to Section 186 of the Correction Law; purchases under State contracts pursuant to Section 104 of the General Municipal Law; purchases under county contracts pursuant to Section 103 (3) of the General Municipal Law; or purchases pursuant to subdivision 6 of this policy.

3. The following method of purchase will be used when required by this policy in order to achieve the highest savings:

| | |
|--|----------------------|
| Estimated Amount of Purchase | Method |
| \$3,499 - \$9,999 | 2 verbal quotations |
| \$10,000 - \$19,999 | 2 written quotations |
| Estimated Amount of Public Works Contract | Method |
| \$3,499 - \$ 9,999 | 2 verbal quotations |
| \$9,999 - \$34,999 | 2 written quotations |

A good faith effort shall be made to obtain the required number of proposals or quotations.

If the purchaser is unable to obtain the required number of proposals or quotations, the purchaser will document the attempt made at obtaining the proposals. In no event shall the failure to obtain the proposals be a bar to the procurement.

4. Documentation is required of each action taken in connection with each procurement.
5. Documentation and an explanation is required whenever a contract is awarded to other than the lowest responsible offeror. This documentation will include an explanation of those respects in which the lowest responsible offer was not responsive to the request for an offer, of how the award will achieve savings or how the offeror was not responsible. A determination that the offeror is not responsible shall be made by the Board of Trustees and may not be challenged under any circumstances.
6. Pursuant to General Municipal Law Section 104-b (2) (f), the procurement policy may contain circumstances when, or types of procurements for which, in the sole discretion of the governing body, the solicitation of alternative proposals or quotations will not be in the best interest of the municipality. In the following circumstances it may not be in the best interest of the Village of Lynbrook to solicit quotations or document the basis for not accepting the lowest bid:

- a. Professional services or services requiring special or technical skill, training or expertise. The individual or company must be chosen based on accountability, reliability, responsibility, skill, education and training, judgment, integrity, and moral worth. These qualifications are not necessarily found in the individual or company that offers the lowest price and the nature of these services are such that they do not readily lend themselves to competitive procurement procedures.

In determining whether a service fits into this category the Board of Trustees shall take into consideration the following guidelines: (a) whether the services are subject to State licensing or testing requirements; (b) whether substantial formal education or training is a necessary prerequisite to the performance of the services; and (c) whether the services require a personal relationship between the individual and municipal officials. Professional or technical services shall include but not be limited to the following: services of an attorney; services of a physician; technical services of an engineer engaged to prepare plans, maps and estimates; securing insurance coverage and/or services of an insurance broker; services of a certified public accountant; investment management services; printing services involving extensive writing, editing or art work; management of municipally owned property; and computer software or programming services for customized programs, or services involved in substantial modification and customizing of pre-packaged software.

- b. Emergency purchases pursuant to Section 103 (4) of the General Municipal Law. Due to the nature of this exception, these goods or services must be purchased immediately and a delay in order to seek alternate proposals may threaten the life, health, safety or welfare of the residents. This section does not preclude alternate proposals if time permits.

- c. Purchases of surplus and second-hand goods from any source. If alternate proposals are required, the Village is precluded from purchasing surplus and second-hand goods at auctions or through specific advertised sources where the best prices are usually obtained.

It is also difficult to try to compare prices of used goods and a lower price may indicate an older product.

d. Goods or services under \$3,499. The time and documentation required to purchase through this policy may be more costly than the item itself and would therefore not be in the best interest of the taxpayer. In addition, it is not likely that such de minimis contracts would be awarded based on favoritism.

7. Purchase of Vehicles: Board authorization is required prior to purchasing or soliciting for bids of any used or new vehicle, regardless of such items previously approved in the annual budget, bond issue, Grant or otherwise; Purchase Orders must be signed by the Mayor.

8. This policy shall go into effect January 1, 1992 and will be reviewed and amended annually as necessary.

Adopted: December 9, 1991

Revised: April 12, 1993

November 2, 1995

April 4, 2011

November 17, 2014

September 13, 2021

November 28, 2022

CAPITAL ASSETS (FIXED ASSETS) POLICY

Overview

Capital assets (fixed assets) are tangible and intangible assets that are used in day-to-day operations from which an economic benefit will be derived over a period greater than one year. Capital assets categories include land, land improvements, building, building improvements, machinery, equipment, infrastructure, works of art and historical treasures, library books, and technology.

An item must have a minimum value of \$5,000 and a minimum estimated useful life based on the asset category. Bulk purchases of similar items must have an individual item price of \$5,000 or more to be captured as a fixed asset. Items that are routinely purchased as a set and have a value of \$5,000 or more will be capitalized and depreciated if the items will be replaced as a set.

Capital assets are reported in the statement of net assets at historical cost. The cost of a capital asset should include capitalized interest and ancillary charges (i.e. freight and transportation charges) necessary to place the asset into use. Donated capital assets should be reported at their estimated fair market value at the time of donation, plus ancillary charges, if any.

Capital assets should be depreciated over their estimated useful lives unless they are inexhaustible (assets in which service potential is used up so slowly that the estimated useful life is extraordinary long, such as land and land improvements).

Depreciable assets are reported net of accumulated depreciation in the Statement of Net Assets. Accumulated depreciation may be reported on the face of the statement or disclosed in the Notes to the Financial Statements. Capital assets that are not being depreciated, such as land or land improvement, should be reported separately.

Section I: Capital Asset Categories and Descriptions

I. Capital Asset Classifications

Capital assets are assets purchased or constructed by the Village of Lynbrook that have a useful life of five (5) or more years and that have a value equal to or greater than \$5,000. The following class of asset categories, capitalization thresholds, and useful lives are used for the Village

| <u>Asset Class</u> | <u>Capitalization Threshold</u> | <u>Useful Life</u> |
|-----------------------------------|-------------------------------------|--------------------|
| Land | \$5,000 | - |
| Land Improvements | \$5,000 | 20 years |
| Buildings | \$5,000 | 50 years |
| Building Improvements | \$5,000 | 20 years |
| Machinery and Equipment: | | |
| Office Equipment | \$5,000 | 5 years |
| Furniture | \$5,000 | 10 years |
| Vehicles | \$5,000 | 8-10 years |
| Heavy Equipment | \$5,000 | 10-20 years |
| Small Equipment & Tools | \$5,000 | 5-10 years |
| Other | \$5,000 | varies |
| Computer Hardware and Software | \$5,000 | 5 years |
| Infrastructure: | | |
| Bridges (including culverts) | \$5,000 | 50 years |
| Roads, Sidewalks, etc. | \$5,000 | 20-50 years |
| Traffic Control Systems | \$5,000 | 50 years |
| Dams and Drainage Systems | \$5,000 | 50 years |
| Sewer Systems | \$5,000 | 50 years |
| Water Systems | \$5,000 | 50 years |
| Works of Art | \$5,000 | - |
| Historical Treasure | \$5,000 | - |
| Library Book Collections | \$5,000 | 5+ years |
| Construction In Progress | - | - |

II. Capital Asset Categories Land

Land Definition:

Land is the surface or crust of the earth, which can be used to support structures, and may be used to grow crops, grass, shrubs and trees. Land is characterized as having an unlimited life (indefinite).

Depreciation Methodology:

Land is an inexhaustible asset and therefore is not depreciated.

Capitalization Threshold:

The capitalization threshold for land is \$5,000.

Examples of Expenditures to be Capitalized as Part of a Land Purchase:

- Purchase price or fair market value at time of acquisition
- Commissions

- Professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessment, etc.)
- Accrued and unpaid taxes at date of purchase
- Other costs incurred in acquiring the land
- Right-of-way

Land Improvements

Land Improvements Definition:

Land improvements consist of betterments, site preparation and site improvements (other than buildings) that ready land for its intended use. Land improvements include such items as excavation, non-infrastructure utility installation, driveways, sidewalks, parking lots, flagpoles, retaining walls, fences, and outdoor lighting. They can be exhaustible or non-exhaustible.

Non-Exhaustible Land Improvements:

Expenditures for improvements that do not require maintenance or replacement. Expenditures to bring land into condition to commence erection of structures, and expenditures for land improvements that do not deteriorate with use or over the passage of time are additions to the cost of land and are generally not exhaustible and therefore not depreciated.

Exhaustible Land Improvements:

Expenditures for improvements that are part of the site, such as parking lots, landscaping and fencing, are usually exhaustible and are depreciated.

Depreciation Methodology:

Land improvements that are inexhaustible assets are not depreciated. Exhaustible land improvements are depreciated on a straight-line basis over 20 years. The straight-line depreciation method will be used for exhaustible land improvements.

Capitalization Threshold:

The capitalization threshold for land improvements is \$5,000.

Examples of Expenditures to be Capitalized as Land Improvements:

- Site improvements such as excavation, fill, grading and utility installation
- Removal, relocation, or reconstruction of property of others (railroad, telephone, and power lines)
- Fencing
- Landscaping
- Parking lots
- Skating rinks, basketball courts, tennis courts, etc.
- Retaining walls

Buildings

Building Definition:

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable

Depreciation Methodology:

The straight-line depreciation method will be used for buildings.

Capitalization Threshold:

The capitalization threshold for buildings is \$5,000.

Examples of Expenditures to be Capitalized as Buildings:

Purchased Buildings:

- Original purchase price
- Expenses for remodeling, reconditioning or altering a purchased building to make it ready to use for the purpose for which it was acquired
- Environmental compliance (i.e., asbestos or lead abatement)
- Professional fees (legal, architect, inspections, title searches, etc.)
- Payment of unpaid or accrued taxes on the building to date of purchase
- Cancellation or buyout of existing leases
- Other costs required to place the asset into operation

Constructed Buildings:

- Completed project costs
- Interest accrued during construction
- Cost of excavation, grading or filling of land for a specific building
- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Professional fees (architect, engineer, management fees for design and supervision, legal)
- Costs of temporary buildings used during construction
- Unanticipated costs, such as rock blasting, piling, or relocation of an underground stream channel
- Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building
- Additions to buildings (expansions, extensions, or enlargements)

Building Improvements

Building Improvements Definition:

Building improvements are capital events that materially extend the useful life of a building or increase the value of a building, or both. A building improvement should be capitalized as betterment and recorded as an addition of value to the existing building if the expenditure for the improvement is at the capitalization threshold, or the expenditure increases the useful life or value of the building.

Depreciation Methodology:

The straight-line depreciation method will be used for building improvements and their components.

Capitalization Threshold:

The capitalization threshold for building improvements is \$5,000.

Examples of Expenditures to be Capitalized as Building Improvements:

- Conversion of attics, basements, etc. to useable office
- Structures attached to the building such as covered patios, sunrooms, garages, carports, enclosed stairwells, etc.
- Installation or upgrade of heating and cooling systems, including ceiling fans and attic vents
- Original installation/upgrade of wall or ceiling covering such as carpeting, tiles, paneling or parquet
- Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing
- Swimming pools
- Installation or upgrade of window or door frame, upgrading of windows or doors, built-in closet and cabinets
- Interior renovation associated with casings, baseboards, light fixtures, ceiling trim, etc.
- Exterior renovation such as installation or replacement of siding, roofing, masonry, etc.
- Installation or upgrade of plumbing and electrical wiring
- Installation or upgrade of phone or closed circuit television systems, networks, fiber optic cable, wiring required in the installation of equipment (that will remain in the building)

Note: For a replacement to be capitalized, it must be a part of a major repair or rehabilitation project, which increases the value, and/or useful life of the building. A replacement may also be capitalized if the new item/part is of significantly improved quality and higher value compared to the old item/part such as replacement of an old shingle roof with a new fireproof tile roof. Replacement or restoration to original utility level would not. Determinations must be made on a case- by-case basis.

Other Costs Associated with the Above Improvements Not to Capitalize:

The following are examples of expenditures not to capitalize as improvements to buildings. Instead, these items should be recorded as maintenance expenditures.

- Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building
- Improvement projects of minimal or no added life expectancy and/or value to the building
- Plumbing or electrical repairs
- Cleaning, pest extermination, or other periodic maintenance

- Maintenance-type interior renovation, such as repainting, touch-up plastering, replacement of carpet, tile, or panel sections; sink and fixture refinishing, etc.
- Maintenance-type exterior renovation such as repainting, replacement of deteriorated siding, roof, or masonry sections
- Replacement of a part or component of a building with a new part of the same type and performance capabilities, such as replacement of an old boiler with a new one of the same type and performance capabilities
- Any other maintenance-related expenditure which does not increase the value of the building

Machinery and Equipment

Machinery and Equipment Definition:

Machinery and equipment are fixed or movable tangible assets to be used for operations, the benefits of which extend 5 or more years from the date acquired and rendered into service. Improvements or additions to existing personal property that constitute a capital outlay or increase the value or life of the asset should be capitalized as betterment and recorded as an addition of value to the existing asset. Note: Costs of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, should not be capitalized.

Depreciation Methodology:

The straight-line depreciation method will be used for machinery and equipment.

Capitalization Threshold:

The capitalization threshold for machinery and equipment is \$5,000. However, for control and accountability purposes, capital assets costing less than \$5,000 may be recorded in the capital assets inventory.

Examples of Expenditures to be Capitalized as Machinery and Equipment:

- Original contract or invoice price, including freight charges, handling and storage charges, in-transit insurance charges, charges for testing and preparation for use, and costs of reconditioning used items
- Parts and labor associated with the construction of equipment
- Dump trucks and passenger cars
- Heavy construction equipment such as front-end loaders and backhoes
- Lawn maintenance equipment, compressors, and tool kits

Computer Hardware and Software

Hardware definition:

Hardware includes servers and related equipment, computers, scanners, copiers, printers, and all parts for the hardware to function as intended. It does not include hard drives, monitors, key boards, and mouse that do not exceed the individual threshold amount. If the items attached to the hardware can be purchased separately and do not require the hardware to be replaced also, it is considered an expense unless the individual item exceeds the threshold amount.

Software definition:

Software includes all programs designed to cause a computer to perform a desired function. It includes the database or similar items that are in

the public domain. Software costs not only include the cost of the software, but also include training, implementation, and conversion costs. If the totality of these costs does not meet the capitalization threshold, then the software and its related costs must be expensed in the year it was purchased.

Depreciation Methodology:

The straight-line depreciation method will be used for computer hardware and software.

Capitalization Threshold:

The capitalization threshold for computer hardware and software is \$5,000.

Infrastructure

Infrastructure Definition:

Infrastructure is assets that are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are often linear and continuous in nature.

Infrastructure Classifications:

- Bridges, including culverts
- Roads
- Traffic control systems
- Dams and drainage systems
- Water systems

Infrastructure Improvements:

Infrastructure improvements are capital events that materially extend the useful life or increase the value of the infrastructure, or both. Infrastructure improvements should be capitalized as betterment and recorded as an addition of value to the infrastructure if the improvement or addition of value is at the capitalization threshold or increases the life or value of the asset.

Jointly Funded Infrastructure:

Infrastructure paid for jointly by multiple governmental entities should be capitalized by the entity responsible for future maintenance.

Maintenance Costs:

Maintenance costs are recurring costs that allow an asset to continue to be used during its originally established useful life. Maintenance costs are expensed in the period incurred.

Preservation Costs:

Preservation costs are generally considered to be those outlays that extend the useful life of an asset beyond its original estimated useful life, but do not increase the capacity or efficiency of the asset. Preservation costs should be capitalized under the depreciation approach.

Additions and Improvements:

Additions and improvements are those capital outlays that generally increase the capacity or efficiency of the asset. A change in capacity increases the level of service provided by an asset. For example, additional lanes can be added to a highway or the weight capacity of a bridge could be increased. A change in efficiency maintains the same service level, but at a reduced cost. The cost of additions and improvements should be capitalized.

Depreciation Methodology:

The straight-line depreciation method will be used for infrastructure assets.

Capitalization Threshold:

The capitalization threshold for infrastructure assets is \$5,000.

Examples of Expenditures to be Capitalized as Infrastructure:

- Roads, streets, curbs, gutters, sidewalks, fire hydrants
- Bridges, culverts, trestles
- Dams, drainage facilities
- Water mains and distribution lines
- Fiber optic and telephone distribution systems (between buildings)
- Light system (traffic, outdoor, street, etc.)
- Signage
- Water systems, including reservoirs

Works of Art, Historical Treasures, and Library Books*Works of Art, Historical Treasures and Library Books Definition:*

Works of art, historical treasures, and library books are collections or individual items of significance that are owned which are not held for financial gain, but rather for public exhibition, education or research in furtherance of public service. Collections or individual items that are protected and cared for or preserved and subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collections.

Exhaustible Collections or Items:

Exhaustible collections or items are those whose useful lives are diminished by display, educational, or research applications.

Inexhaustible Collections or Items:

Inexhaustible collections or items are those whose economic benefit or service potential is used up so slowly that the estimated useful lives are extraordinary long. Because of their cultural, aesthetic, or historical value, the holder of the asset applies efforts to protect and preserve the asset in a manner greater than that for similar assets without such cultural, aesthetic, or historical value.

Depreciation Methodology:

The straight-line depreciation method will be used for exhaustible collections or items. Inexhaustible collections or items are not depreciated.

Capitalization Threshold:

The capitalization threshold for works of art, historical treasures, and library book collections that are acquired or donated is \$5,000.

If a collection is held for financial gain and not capitalized, disclosures must be made in the Notes to Financial Statements that provide a description of the collection and the reasons these assets are not capitalized. When donated collection items are added to non-capitalized collections, program expense equal to the amount of revenues should be recognized.

Examples of Expenditures to be Capitalized as Works of Art, Historical Treasures and Library Books:

- Collection of rare books, manuscripts
- Maps, documents, and recordings
- Works of art such as paintings, sculptures, and designs
- Artifacts, memorabilia, exhibits

Unique or significant structures such as monuments or statutes Construction Work in Progress

Construction Work in Progress Definition:

Construction work in progress reflects the economic construction activity status of buildings and other structures, infrastructure (roads, water system, etc.), additions, alterations, reconstruction, installation, and maintenance and repairs, which are substantially incomplete.

Depreciation Methodology:

Depreciation is not applicable while assets are accounted for as construction work in progress. Upon asset completion and placement into service, the value of such asset is removed from the construction work in progress account and transferred to the appropriate capital asset classification account. Depreciation then begins based upon depreciation life of the appropriate asset category. See appropriate capital asset category when asset is capitalized.

Capitalization Threshold:

Construction work in progress assets should be capitalized to their appropriate capital asset categories upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service (generally \$5,000).

Section II: Capital Asset Guidelines and Definitions

Capital Asset Acquisition Cost

Capital assets shall be recorded at their historical costs, or estimated historical cost if the actual historical cost is unknown. The cost of a capital asset shall include any ancillary costs that are necessary to place the asset in its intended condition for use. These include the vendor's invoice (plus the value of any trade-in, if reflected on the invoice), initial installation cost (excluding in-house Village labor costs), modifications, attachments, accessories or apparatus necessary to make the asset usable and render it into service. Historical costs include charges such as

freight and transportation costs, site preparation costs and professional fees. The costs of capital assets for governmental activities shall not include capitalized interest.

Capital Asset Donations

Donations are defined as voluntary contributions of resources to a governmental entity by a non-governmental entity. Donated capital assets shall be reported at fair market value at the time of acquisition plus ancillary charges, if any. Fair market value is the amount at which an asset could be exchanged in a current transaction between willing parties. Donations must be recorded and reported at fair market value on the date of acquisition. Recipients of donated capital assets will recognize the donation when the transaction is complete and the assets are received, providing all eligibility requirements have been met. Promises of capital asset donations should be recognized as receivables and revenues (net of estimated uncollectible amounts) when all applicable eligibility requirements have been met, providing that the promise is verifiable and the resources are measurable and probable of collection.

In some cases, donated capital assets are given with the stipulation (time requirement) that the assets cannot be sold, disbursed or consumed until a specified number of years have passed or a specific event has occurred. For such cases, the capital asset should be reported in the Statement of Net Assets as "Net Assets – Restricted" as long as the restrictions or time requirements remain in effect.

Leased Equipment

Equipment shall be capitalized if the lease agreement meets any one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90 percent of the fair market value of the leased property.

Leases that do not meet any of the above requirements shall be recorded as an operating lease and reported in the Notes to Financial Statements, if material.

Depreciating Capital Assets

Capital assets shall be depreciated over their estimated useful lives in accordance with this policy, unless they are inexhaustible.

The straight-line depreciation method (historical cost less estimated residual value, divided by useful life) is the method that shall be used by the Village for depreciating capital assets. Depreciation shall be calculated on an annual basis. A full year of depreciation shall be included in the year of completion or acquisition of the asset. Depreciation expense shall not be included in the year of disposition. Accumulated depreciation will be summarized and posted to the accounting general ledger for both the utility enterprise funds and the entity-wide financial

statements.

Depreciation need not be calculated for individual assets. Instead, depreciation may be calculated for classes of assets, networks of assets and subsystems of network assets. A network of assets is defined as all assets that provide a particular type of service for a government. A subsystem of network assets is composed of all assets that make up a similar portion or segment of a network of assets. For example, a water distribution system of the Village could be a network of assets. Pumping stations, storage facilities and distribution networks could be considered subsystems of that network. Similarly, the Village's storm sewer system could be a network, with catch basins, storm drains and inlets considered a subsystem.

Useful Lives of Capital Assets

To estimate the useful lives of its capital assets, the Village shall consider an asset's present condition, use of the asset, construction type, maintenance policy, and how long it is expected to meet service and technology requirements. Sources of useful life information include internal information (i.e., historical records and replacement schedules), general guidelines obtained from professional or industry organizations, information for comparable assets of other governments, and use of period of probable usefulness as prescribed by the Local Finance Law.

Residual Value

Residual value is the estimated fair market value of a capital asset or infrastructure remaining at the end of its useful life. In order to calculate depreciation for an asset, the estimated residual value must be established before depreciation can be calculated. The use of historical sales information is a valuable method for determining the estimated residual value. Proceeds from sale of assets shall be netted against residual value in computing net gain or loss from sale. The Village generally purchases assets with the intent to use such assets until its usefulness is exhausted. Therefore, the Village policy shall generally be to estimate residual value as zero for all capital assets.

Sale of Capital Assets

When an asset is sold, a gain or loss shall be recognized when:

- Cash is exchanged and the amount paid does not equal the net book value of the asset.
- Cash is not exchanged and the asset is fully depreciated or has as residual value.

To compute a gain or loss from sale of capital assets, proceeds received shall be subtracted from the asset's net book value.

Disposal of Capital Assets

A department may have fixed assets that are no longer required due to:

- Excess of useful life
- Lack of need
- Obsolescence
- Wear, damage, or deterioration
- Excess cost of maintenance

In all of the above, the asset is considered to be surplus property to the department. The Department Head must ascertain the status of the asset. In some cases, the Department Head will consider the asset junk. These items are usually damaged items judged unsafe or too costly to repair. These items will be thrown away. Recyclable assets, such as bookshelves, metal desks, electronic items (e-waste), etc. are recycled to a scrap company coordinated by the DPW. Finally, some assets can be recycled or disassembled for parts or components for further use at the discretion of the Superintendent of DPW.

The DPW will notify the Deputy Village Clerk/Treasurer of the disposal for the appropriate change in the Fixed Asset System. Any residual value will be expensed in the period the item is being disposed and charged against the department's budget. It is the department's responsibility to make arrangements with the DPW to pick up and dispose of the asset.

Placing Capital Project into Service

Notification of project completion will be sent to the Deputy Village Clerk/Treasurer upon completion of the capital improvement project or new construction project. Upon receipt of notification, the Deputy Village Clerk/Treasurer will transfer the project cost from construction work in progress to the appropriate fixed asset general ledger account as determined by the Deputy Village Clerk/Treasurer. The project will then be added to the Fixed Asset System and depreciation will be calculated.

Policy approved by the Board of Trustees 08/18/2014.

Village of Lynbrook

Debt Management Policy

Background

The Village of Lynbrook maintains conservative financial policies to assure strong financial health both in the short- and long-term. The Village of Lynbrook is an infrequent issuer of debt with debt primarily used as a tool to finance large capital improvements.

Maintaining the Village's bond rating is an important objective of the Village's financial policies. To this end, the Village is constantly working to improve its financial policies, budgets, forecasts, and financial health, while maintaining adequate reserves and low debt.

Purpose

This policy set forth the criteria for issuance and repayment of debt. The primary objective of the Debt Policy is to establish criteria that will protect the Village's financial integrity while providing a funding mechanism to meet the Village's needs. The underlying approach of the Village is to borrow only for capital improvements that cannot be funded on a pay-as-you-go basis. The Village will not issue long-term debt to finance current operations.

All debt issued will be in compliance with this policy, NYS Local Finance Law, US Internal Revenue Service and US Treasury.

Responsibility

Authority to issue and manage debt is pursuant to Resolution adopted by the Mayor and Board. This section gives the Treasurer and Deputy Treasurer the duties of debt management.

The Treasurer is also responsible for assuring that the activities related to the issuance and payment of bonds or other obligations not jeopardize the bond rating or tax exempt status.

Budgeting and Capital Planning

The Village shall develop and maintain a capital planning process such as the 6 year Capital Improvement Program Plan for consideration and adoption by the Board as part of the Village's budget process. The Treasurer is responsible for coordinating and analyzing the debt requirements. This will include timing of debt, calculation of outstanding debt, debt limitation calculations and compliance, impact on future debt burdens, and current revenue requirements.

In addition, repayment of new debt should be structured to consider existing annual debt payment to avoid large spikes that would necessitate tax rate interest and principal increases.

Types of Long Term Debt

The Village shall only issue debt as permitted by the NYS Local Finance Law. The Village also recognizes that it may amortize annual employee pension premiums and or enter into a Municipal Lease pursuant to Law.

Short-Term Debt and Interim Financing

The Village may utilize short-term borrowing (Bond Anticipation Notes) in anticipation of long-term bond issuance or to fund cash flow needs in anticipation of tax or other revenue sources.

In accordance with the approval of the Mayor and Board of Trustees, the Treasurer is authorized to make loans from one fund to another fund. The Treasurer or designee is required to assure that the loaning fund will have adequate cash balances to continue to meet current expenses after the loan is made and until repayment from the receiving fund.

Limitation of Indebtedness

The Village is restricted by its Constitutional Debt Limit, as promulgated by Law.

Structure and Term of Debt

1. Debt Repayment

The Village shall pay all interest and repay all debt in accordance with the terms of the bond resolution and debt repayment schedule. The maturity of bonds issued should be the same or less than the expected life of the project for which the bonds were issued. To the extent possible, the Village will seek level or declining debt repayment schedules as discussed in the paragraph "Budgeting and Capital Planning."

2. Pension Amortization Policy Statement

It is the intent of the Village to accelerate the repayment of deferred annual pension premiums to satisfy all unpaid amounts by 2020 with annual budget appropriations.

Professional Services

The Village Treasurer shall be responsible for the solicitation and selection of professional services that are required to administer the Village's debt program, for consideration by the Mayor and Board of Trustees.

1. Bond Counsel

All debt issued by the Village will include a written opinion by bond counsel affirming that the Village is authorized to issue the proposed debt. The opinion shall include confirmation that the Village has met all state constitutional and statutory requirements necessary for issuance, a determination of the proposed debt's federal income tax status and any other components necessary for the proposed debt.

2. Financial Advisor

A Financial Advisor(s) will be used to assist in the issuance of the Village debt. The Financial Advisor will provide the Village with objective advise and analysis on debt issuance. This includes, but is not limited to, monitoring market opportunities, structuring and pricing debt, receiving bids for debt issuances, and preparing official statements of disclosure.

3. Underwriters

An Underwriter(s) is used for all debt issued in a negotiated or private placement sale method. The Underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors

4. Fiscal Agent

A Fiscal Agent is used to provide accurate and timely securities processing and timely payment to bondholders.

Method of Sale

The Village will generally issue its debt through a competitive process but may use a negotiated process under the following conditions subject to the approval of the Mayor and Board:

- The bond is, or contains, a refinancing that is dependent on market/interest rate timing.
- At the time of issuance, the interest rate environment or economic factors that affect the bond issue are volatile.
- The nature of the debt is unique and requires particular skills from the underwriter(s) involved.
- The debt issued is bound by the compressed time line due to extenuating circumstances such that time is of the essence and a competitive process cannot be accomplished.

Credit Ratings

The Village recognizes that good credit rating influence the sale of its debt, and therefore will maintain good communication with bond rating agencies about its financial condition. This effort will include providing updates on the Village's general financial condition, coordinating meetings, and presentations in conjunction with a new issuance. A member of its legislative Board of Trustees will serve to assist in rating agency conference calls and matters incidental to the issuance of debt. The Village will continually strive to maintain its bond rating by improving financial policies, budgets, forecasts and the financial health of the Village, consistent with its Fund Balance Policy.

Refunding Debt

A debt refunding is a refinance of debt typically done to take advantage of lower interest rates. Unless otherwise justified, such as a desire to remove or change a bond covenant, a debt refunding will require a present value savings of the principal amount of the refunding debt being issued, taking in consideration Bond Closing expenses.

Arbitrage Rebate Monitoring and Reporting

The Village will, unless otherwise justified, use bond proceeds within the established time frame pursuant to law to avoid improper arbitrage. Positive Arbitrage is the interest earned on the investment of the bond proceeds above the interest paid on the debt. If positive arbitrage occurs, the Village will rebate the amount of the arbitrage to the Federal Government as required by Internal Revenue Service Regulation 1.148-11. The Village will monitor its interest earned to meet the arbitrage rebate compliance requirement of the IRS regulation. For each bond issue not used within the established time frames, the Treasurer shall track investment earnings on bond proceeds, calculating rebate payments, and remitting any rebatable earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the outstanding debt.

Unused Bond Funds

Upon completion of any project financed by bond funds, the Treasurer shall determine if any excess bond proceeds exist and request the Mayor and Board of Trustees to transfer said proceeds to the Debt Reserve Account, used for the payment of debt service.

Covenant Compliance

The Village will comply with all covenants stated in the bond resolution, contract, etc.

Ongoing Disclosure

The Fiscal Advisor shall be responsible for providing annual disclosure information to established national information repositories and for maintaining compliance with disclosure statements as required by state and national regulatory bodies. Securities & Exchange Commission disclosure shall occur by date designated in the bond. Continuous Disclosure Statements shall be prepared by the Fiscal Advisor with the assistance of the Treasurer annually.

Credit Card Policy – Village of Lynbrook

Purpose of Policy

To establish a policy for the procurement of supplies, materials, equipment, travel, and services on behalf of the Village of Lynbrook (“Village”) in accordance with applicable law, codes, and regulations. Generally Accepted Accounting Principles recommends the adoption of a formal policy and established procedures to guide governing the acquisition of materials, supplies, equipment, and services. Purchasing authority for the acquisition of materials, supplies, equipment, and services shall rest with the Department Head. The Village Administrator will ensure performance within the guidelines prescribed by law and in accordance with established Village policies and procedures. Any cardholder effecting any procurement action outside of the policies and procedures established within this Policy and without authorization to do so, may be personally responsible for any liabilities or responsibilities incurred.

Authorized Village Credit Cards & Purchasing Limits

The Village currently has established a \$7,500 credit line with Flushing Bank

A single purchase transaction limit of \$1000 has been established. Individual purchases cannot exceed \$1,000 without prior written approval from the Department Head of Village Administrator.

A purchase from the same vendor CANNOT be split into multiple transactions to circumvent the single purchase transaction limit in order to obtain a single item whose cost exceeds the cardholder’s purchase limit. Any effort to circumvent limits by dividing large purchases will be considered a violation of this policy.

Authorized Cardholders

The Village will issue credit cards to the following titles positions: Mayor and board approved Village employees. Any unapproved persons requesting a Village credit card will require approval from the Mayor and Board of Trustees.

All Village credit cardholders will be required to sign the Cardholder Acceptance Agreement prior to receiving their credit card. By signing the Cardholder Acceptance Agreement, the cardholder accepts the terms and conditions of the Credit Card Policy and Procedures documents.

Authorized/Unauthorized Credit Card Usage

Cardholders are authorized to purchase any merchandise or services as a function of their duties at the Village of Lynbrook with the exceptions stated on the restricted items list.

Only the cardholder whose name is embossed on the credit card is authorized to use the credit card and is responsible for ensuring that all charges made on the credit card are in compliance with these policies and procedures.

Restricted Items

Most of the items on this list are restricted due to IRS reporting guidelines. Your credit card CANNOT be used to purchase the following items:

- Items for Personal Use
- Items unrelated to the operations of the Village of Lynbrook
- Cash Advances
- Alcoholic Beverages
- Any purchase requiring a contract
- Any purchases prohibited by other Village policies or not related to Village business
- The credit card cannot be used for expenses resulting from activities that break the law.

A Village credit card is a privilege granted to you by the Incorporated Village of Lynbrook and you are expected to use it responsibly. The credit card must never be used to purchase items for personal use or for non-Village purposes even if the cardholder intends to reimburse the Village of Lynbrook.

As previously stated - a purchase **CANNOT** be split into multiple transactions to circumvent the single purchase transaction limit in order to obtain a single item whose cost exceeds the cardholder's purchase limit.

The credit card is to be used only by the cardholder and must never be given to someone else for use. Since the credit card is issued in your name, it is assumed that you made all the purchases.

A cardholder who makes an unauthorized purchase with the credit card, as defined in this section, using the credit card in an inappropriate manner, or failing to follow the policies and procedures established by the Village of Lynbrook for the use of the credit card, could have the credit card revoked at the discretion of the Department Head and/or Village Administrator. Continued violation of this policy may result in disciplinary action for the cardholder per the Village of Lynbrook's Personnel policies.

Should the cardholder use the credit card for personal items, the cardholder will authorize the Village to deduct from their salary or from

other monies owed to the cardholder, an amount equal to the total of the personal purchases and the credit card may be revoked.

If the cardholder gives/lends their credit card to another individual to use and that individual uses the credit card inappropriately as outlined in this policy, the cardholder will be held responsible.

The cardholder will allow the Village to collect any amounts owed by the cardholder even if the Village no longer employs the cardholder. The Village has the right to charge the cardholder for any legal fees or collection costs for any amounts that the cardholder owes.

Credit Card Maintenance

Cardholder separation from Village of Lynbrook

Prior to separation from the Village cardholder must surrender the credit card and must provide support documentation for any outstanding charges to the Department Head/Deputy Village Treasurer. The credit card must be cancelled as per the instructions in the credit card cancellation section. Any undocumented purchases at the time of surrender must be reimbursed to the Village in accordance with the list receipts section of the procedures document

Credit Card Cancellation

The Deputy Village Clerk/Treasurer must be notified immediately when a credit card is to be cancelled.

Ethical Practices

- Cardholders must have a highly developed sense of professional ethics to protect their own and the Village's reputation for fair dealing. The Village Treasurer's department subscribes to the following standards and ethics and all cardholders will be expected to do the same:
- To consider first the interests of the Village in all its transactions and to carry out and believe in its established policies and procedures.
- To buy without prejudice, seeking to obtain the maximum ultimate value for each dollar of expenditure; recognizing that value represents a combination of quality, service, and price.
- To be receptive to competent counsel from colleagues and to be guided by such counsel without impairing the dignity and responsibility of the position.
- To accord a prompt and courteous reception, so far as conditions will permit, to all who call on a legitimate business mission.
- To demand honesty in sales representation whether offered through the medium of a verbal or written statement, an advertisement or a sample of the product.

- To avoid sharp practice and be willing to submit to arbitration of any major controversies.
- To cooperate with trade and industrial associations, governmental and private agencies, engaged in the promotion and development of sound business methods
- To counsel and assist fellow Cardholders in the performance of their duties, whenever occasion permits.
- To accept no gifts or entertainment in the guise of a sales expense, where the intent or effect is to unduly prejudice the recipient in favor of the donor as against legitimate competitors.
- To receive no bribes, in the form of money or otherwise, and to denounce all forms of bribery.

Adopted August 2014

STALE DATED CHECKS POLICY & PROCEDURE

The Incorporated Village of Lynbrook issues checks for Payroll and Accounts Payable. Once a check is issued, the recipient has 180 days to deposit the check. If the check has not cleared the bank after 180 days, the check is considered stale dated.

POLICY:

It is the Incorporated Village of Lynbrook's policy to review and process stale dated checks on a quarterly basis.

PROCEDURE:

Determining Stale Dated Checks

1. Accounts Receivable/Payable Department to provide a list of outstanding checks six months old and older on a quarterly basis.

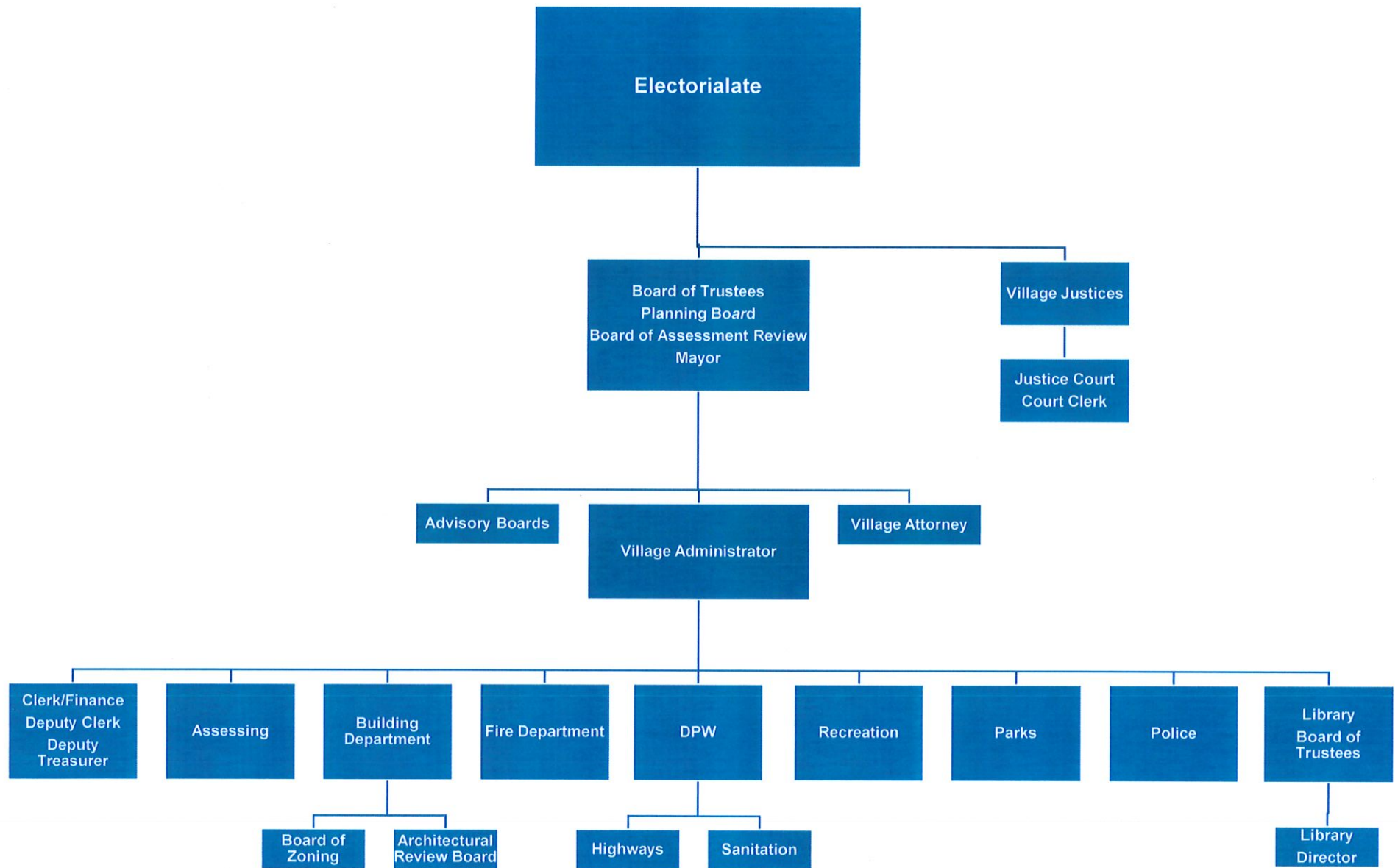
Canceling Stale Dated Checks

1. Notify payee in writing by certified mail that a check was issued more than six months ago and has not cleared our account. Provide the payee with a Canceled Warrant Affidavit for them to request a new check if the original check was not received.
2. If no reply within 30 days the stale dated check will be canceled by the Incorporated Village of Lynbrook and a new check will be reissued if a completed Canceled Warrant Affidavit is received.

Re-issuing Stale Dated Checks

1. Payee must provide a completed Canceled Warrant Affidavit within 30 days.
2. Once the affidavit is received by the Incorporated Village of Lynbrook, a new check will be issued to the payee.

Adopted February 19, 2013



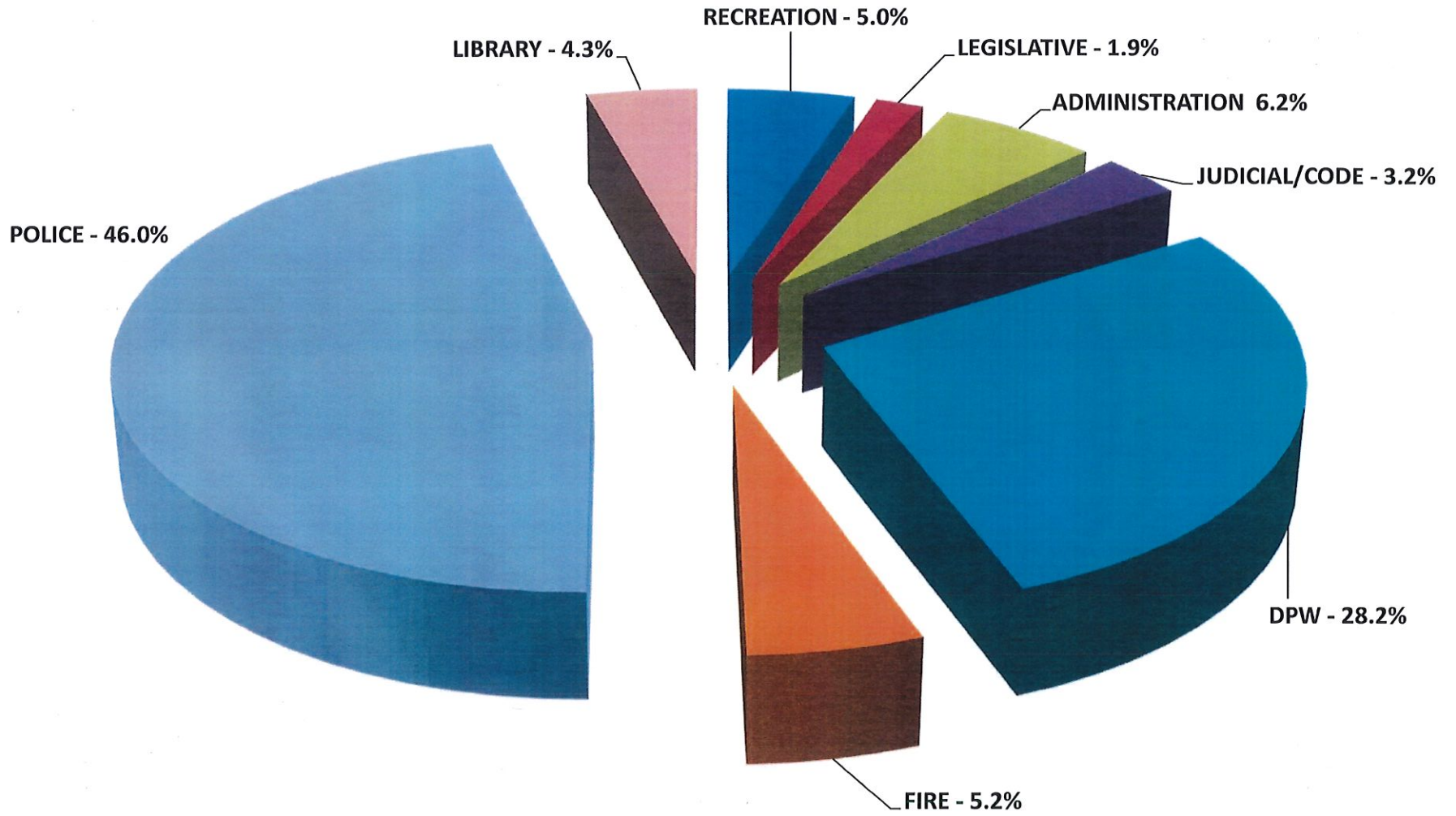
Budget By Function 2025/2026

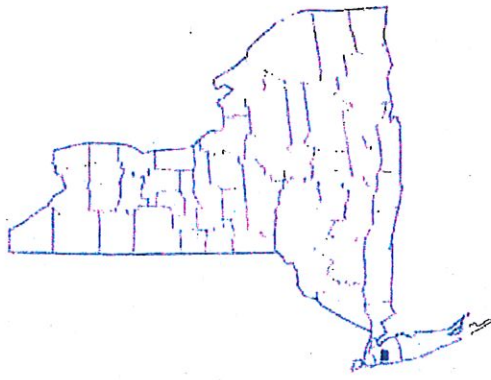
Functional budgeting is a method that groups individual line items of different budget categories to illustrate the global cost of a particular program. Functional budgeting became standard in the federal government in 1948 to give Congress and the public a useful summary of the actual cost of a program

The functional budget for the Village of Lynbrook for the fiscal year 2025/2026 contains the following functional program groups as noted below and does not include miscellaneous non-program expenses for tax refunds.

| | |
|-------------------|---------------|
| LEGISLATIVE/LEGAL | \$ 980,397 |
| ADMINISTRATIVE | \$ 3,232,673 |
| PUBLIC WORKS | \$ 14,792,403 |
| JUDICIAL/CODE | \$ 1,675,925 |
| FIRE PROTECTION | \$ 2,725,637 |
| POLICE PROTECTION | \$ 24,097,514 |
| RECREATION | \$ 2,624,522 |
| LIBRARY | \$ 2,261,190 |

Lynbrook, USA - FY 25/26 Budget Allocation





A Brief History of Lynbrook

From *The History of Lynbrook*, by Arthur S. Mattson, Village Historian

For hundreds of years before English and Dutch settlers arrived, the Rockaway Indians, an Algonquin group, lived in the area we today know as Lynbrook. They called the place Rechqua-Akie, "a sandy place." When the Europeans arrived in 1641, they re-named it Near Rockaway, from a mispronunciation of the Indian name. By 1785, there were 40 houses in the area, and in 1790 a Methodist church was constructed at Ocean Avenue and Merrick Road. The settlement became known as Parson's Corners. Small farms spread westward toward the Five Corners – the intersection of Hempstead Ave., Merrick Rd., Broadway and Atlantic Ave – and the area around the Five Corners became known as Bloomfield.

Around 1830-40, a young businessman from East Rockaway, Wright Pearsall, opened a general store and post office at the Five Corners. His store prospered so much so that, by 1850 he and his family owned almost all the land around the Five Corners. The name Pearsall's Corners took hold. In 1853, the Merrick Road was planked with hemlock boards and made into a toll road, providing a choice of ways to get from Lynbrook to New York City: by stagecoach-and-ferry or by packet boat from East Rockaway.

When the Southern Railroad extended its line through Pearsall's Corners in 1867, it brought big changes. For starters, the railroad shortened the name of the hamlet to Pearsalls. Other changes were more profound. Previously, the village had an economy based primarily on shipping non-perishable goods such as milled wheat and corn to New York City and to more distant ports. But now the railroad enabled Lynbrook to pack and ship fresh farm produce and seafood direct to downtown Brooklyn and then on to New York City in just a few hours – for cash. For example, in the month of February, 1882 alone, 356,350 pounds of oysters were shipped from the Pearsalls railroad station. This new flow of commerce was not just one-way. Dry-goods-stores, restaurants and inns were opened in Pearsalls. By 1890, the hamlet had grown to over 2,000 residents, many of them daily commuters to jobs in downtown Brooklyn.

On April 4, 1894 a group of newcomers to Pearsalls pushed through a name change – to Lynbrook, which is "Brooklyn" with syllables transposed. The name was changed over the strenuous objections of many old-time residents. They continued to call the hamlet "Pearsalls" for another 25 years. Along with the new name, the newcomers brought about many improvements such as gas mains, electricity, and telephone lines.

The year 1911 formally marked the end of Lynbrook as a country hamlet. That is the year the Village of Lynbrook was incorporated. Within the next twenty years, bonds were issued to pave dirt roads with concrete, build a Municipal Building, and construct an all-brick High School and a neo-classical-style Library. By 1925, all the remaining farms had been subdivided into business and housing lots. That year Lynbrook was named the fastest growing village in Nassau County.

In recent years, a new library, village hall, recreation center and community pool have been constructed. The downtown business center has been revived with the help of a federal grant. For the past 20 years, with little land available for development, Lynbrook's population has hovered around 19,500 to 20,000.

