

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Change</u>	<u>%Change</u>
Revenue				
4000 Revenue				
4100 General Government Revenue				
4200 General Operating Revenue				
4210 RE Tax Revenue				
4216 2022 RE Tax Revenue	\$406,440.00	\$479,600.00	\$73,160.00	
Total 4210 RE Tax Revenue	\$406,440.00	\$479,600.00	\$73,160.00	18.00%
4230 Town of Northport Revenue	\$25,000.00	\$25,000.00	\$0.00	0.00%
4235 Rent from Utilities	\$3,000.00	\$3,000.00	\$0.00	0.00%
4240 Watercraft Registration Revenue	\$3,000.00	\$4,100.00	\$1,100.00	36.70%
4245 Water Late Fee Revenue				
Total 4200 General Operating Revenue	\$437,440.00	\$511,700.00	\$74,260.00	17.00%
4300 General Non-Operating Revenue				
4310 Interest Income (G)	\$200.00	\$200.00	\$0.00	0.00%
4320 Community Hall Rentals	\$1,500.00	\$1,000.00	-\$500.00	-33.30%
4330 Donations				
Total 4330 Donations	\$0.00	\$0.00	\$0.00	
4350 Grants				
Total 4300 General Non-Operating Revenue	\$1,700.00	\$1,200.00	-\$500.00	-29.40%
Total 4100 General Government Revenue	\$439,140.00	\$512,900.00	\$73,760.00	
4999 Uncategorized Income			\$0.00	
Total 4000 Revenue	\$439,140.00	\$512,900.00	\$73,760.00	16.80%
Gross Revenue	\$439,140.00	\$512,900.00	\$73,760.00	16.80%
Expenditures				
6000 Expenses				
6010 1099 Contractors				
6015 Casual Labor			\$0.00	

6020 Contracted Services				
6021 Mowing & Trimming Service	\$12,550.00	\$12,550.00	\$0.00	
6022 Trash Collection	\$22,500.00	\$24,000.00	\$1,500.00	6.70%
Total 6020 Contracted Services	\$35,050.00	\$36,550.00	\$1,500.00	4.30%
6035 Finance Manager			\$0.00	
6036 Bookkeeping	\$6,806.50	\$6,806.50	\$0.00	0.00%
6037 Office Assistant			\$0.00	
Total 6010 1099 Contractors	\$41,856.50	\$43,356.50	\$1,500.00	3.60%
6050 Auto Expenses				
6051 Auto Fuel Expense				
6052 Cruiser Fuel	\$1,000.00	\$1,600.00	\$600.00	60.00%
6053 Truck Fuel	\$2,000.00	\$2,000.00	\$0.00	0.00%
Total 6051 Auto Fuel Expense	\$3,000.00	\$3,600.00		0.00%
6055 Auto Repairs & Maintenance				
6056 Cruiser Maintenance	\$3,520.00	\$3,520.00	\$0.00	0.00%
6057 Truck Maintenance	\$2,500.00	\$2,500.00	\$0.00	0.00%
Total 6055 Auto Repairs & Maintenance	\$6,020.00	\$6,020.00		
6058 Mileage Expenses			\$0.00	
6059 Accrue for Truck Replacement	\$6,350.00	\$16,350.00	\$10,000.00	157.50%
Total 6050 Auto Expenses	\$15,370.00	\$25,970.00	\$10,600.00	69.00%
6065 Community Events	\$600.00	\$600.00	\$0.00	0.00%
6070 Employee Wages & Benefits				
6075 Employee Benefits				
6076 Company Paid Benefits	\$1,000.00	\$4,672.00	\$3,672.00	367.20%
6077 Income Protection Plan	\$300.00	\$300.00	\$0.00	0.00%
Total 6075 Employee Benefits	\$1,300.00	\$4,972.00	-\$3,672.00	-282.50%
6080 Employee Salaries & Wages				
6083 Lifeguard Wages	\$8,100.00	\$11,600.00	\$3,500.00	43.20%
6084 Office Personnel Wages	\$23,308.50	\$25,170.00	\$1,861.50	8.00%
6085 Police Wages	\$13,100.00	\$10,100.00	-\$3,000.00	-22.90%
6088 Village Agent Wages	\$37,960.00	\$40,996.80	\$3,036.80	8.00%

6089 Village Officials Wages	\$650.00	\$650.00	\$0.00	0.00%
6090 Winter Roads Wages	\$0.00	\$0.00	\$0.00	
Total 6080 Employee Salaries & Wages	\$83,118.50	\$88,516.80	\$5,398.30	6.50%
6095 Payroll Processing Expenses	\$2,200.00	\$2,200.00	\$0.00	0.00%
6096 Payroll Tax Expenses	\$5,500.00	\$5,500.00	\$0.00	0.00%
Total 6096 Payroll Tax Expenses	\$5,500.00	\$5,500.00	\$0.00	0.00%
Total 6070 Employee Wages & Benefits	\$92,118.50	\$101,188.80	\$9,070.30	9.80%
6150 Information & Notices	\$3,250.00	\$3,250.00	\$0.00	0.00%
6160 Insurance				
6161 Property & Casualty Insurance	\$5,095.00	\$5,095.00	\$0.00	0.00%
6162 Workers Comp Insurance	\$3,400.00	\$3,900.00	\$500.00	14.70%
Total 6160 Insurance	\$8,495.00	\$8,995.00	\$500.00	5.90%
6170 Interest Paid				
6190 Legal & Professional Services			\$0.00	0.00%
6191 Auditing Services	\$3,500.00	\$3,500.00	\$0.00	0.00%
6192 Engineering Fees		\$30,000.00	\$30,000.00	
6193 Legal Fees	\$2,500.00	\$2,500.00	\$0.00	0.00%
Total 6190 Legal & Professional Services	\$6,000.00	\$36,000.00	\$30,000.00	500.00%
6210 Licenses, Permits and Fees			\$0.00	
6240 Membership Dues	\$231.00	\$750.00	\$519.00	224.70%
6260 Office Supplies	\$3,500.00	\$4,700.00	\$1,200.00	34.30%
6285 Postage	\$550.00	\$300.00	-\$250.00	-45.50%
6330 Repairs & Maintenance				
6331 Building Repairs & Maintenance		\$5,000.00	\$5,000.00	
6332 Cleaning	\$1,750.00	\$1,750.00	\$0.00	0.00%
6333 Grounds General Maintenance	\$7,000.00	\$28,000.00	\$21,000.00	300.00%
6334 Road Maintenance	\$37,000.00	\$21,000.00	-\$16,000.00	-43.20%
6336 Tree Maintenance	\$7,800.00	\$10,800.00	\$3,000.00	38.50%
6337 Wharf & Floats Maintenance	\$41,000.00	\$35,000.00	-\$6,000.00	-14.60%
6342 General Repairs & Maintenance	\$3,550.00	\$3,550.00	\$0.00	0.00%
6343 Library Operations & Maintenance	\$903.25	\$400.00	-\$503.25	-55.70%

Total 6330 Repairs & Maintenance	\$99,003.25	\$105,500.00	\$6,496.75	6.60%
6344 Safety Committee Operations	\$150.00	\$150.00	\$0.00	0.00%
6345 Software	\$2,000.00	\$4,000.00	\$2,500.00	125.00%
6360 Tax Collection Fees	\$8,225.00	\$9,600.00	\$1,375.00	16.70%
6370 Training				
6371 Police Training	\$500.00	\$500.00	\$0.00	0.00%
Total 6370 Training	\$500.00	\$500.00	\$0.00	0.00%
6390 Uniforms, Equipment & Supplies				
6391 Lifeguard Uni/Equip/Supp	\$750.00	\$750.00	\$0.00	0.00%
6392 Police Uni/Equip/Supp	\$750.00	\$3,250.00	\$2,500.00	333.30%
Total 6390 Uniforms, Equipment & Supplies	\$1,500.00	\$4,000.00	\$2,500.00	166.70%
6400 Utilities				
6401 Electricity Expense	\$1,281.00	\$2,307.00	\$1,026.00	80.10%
6402 Oil/Propane	\$1,000.00	\$1,000.00	\$0.00	0.00%
6403 Hydrant Rental	\$5,600.00	\$6,500.00	\$900.00	16.10%
6404 Propane			\$0.00	
6405 Street Lights	\$10,000.00	\$11,516.00	\$1,516.00	15.20%
6406 Telephone & Internet Expense	\$800.00	\$560.00	-\$240.00	-30.00%
6407 Water & Sewer	\$3,520.00	\$3,255.00	-\$265.00	-7.50%
Total 6400 Utilities	\$22,201.00	\$25,138.00	\$2,937.00	13.20%
Total 6000 Expenses	\$305,550.25	\$373,998.30	-\$68,448.05	-22.40%
6800 Bond Expenses				
6812 2009 MMBB Bond Principal	\$32,613.00	\$33,984.00	\$1,371.00	4.20%
6813 2009 MMBB Bond Interest	\$2,078.00	\$706.86	-\$1,371.14	-66.00%
6816 2013 MMBB Refinance Bond Principal	\$5,534.50	\$5,867.20	\$332.70	6.00%
6817 2013 MMBB Refinance Bond Interest	\$3,263.50	\$2,923.44	-\$340.06	-10.40%
6818 2015 BHBT Bond Principal	\$19,573.00	\$20,788.80	\$1,215.80	6.20%
6819 2015 BHBT Bond Interest	\$2,492.00	\$1,275.76	-\$1,216.24	-48.80%
6820 2021B MMBB Bond Principal	\$45,161.00	\$44,680.32	-\$480.68	-1.10%
6821 2021B MMBB Bond Interest	\$12,874.00	\$18,651.78	\$5,777.78	44.90%
Total 6800 Bond Expenses	\$123,589.00	\$128,878.16	\$5,289.16	4.30%

Total Expenditures	\$429,139.25	\$502,876.46	\$73,737.21	17.20%
Net Operating Revenue	\$10,000.75	\$10,023.54	\$22.79	0.20%
Other Expenditures				
7100 Contingency Expenses	\$10,000.00	\$10,000.00	\$0.00	0.00%
9999 Uncategorized Expenses (deleted)				
Total Other Expenditures	\$10,000.00	\$10,000.00	\$0.00	0.00%
Net Other Revenue	-\$10,000.00	-\$10,000.00	\$0.00	0.00%
Net Revenue	\$0.75	\$23.54	\$22.79	

	Comments
Revenue	
4000 Revenue	
4100 General Government Revenue	
4200 General Operating Revenue	
4210 RE Tax Revenue	
4216 2022 RE Tax Revenue	Updated
Total 4210 RE Tax Revenue	
4230 Town of Northport Revenue	Approved
4235 Rent from Utilities	Identify shared expense categories for administrative fee
4240 Watercraft Registration Revenue	40dinghys \$50 and 70 kayaks\$30
4245 Water Late Fee Revenue	
Total 4200 General Operating Revenue	
4300 General Non-Operating Revenue	
4310 Interest Income (G)	Total 2022 for General Govt. is \$146 in QBO
4320 Community Hall Rentals	Include NYCb, BHS, and Bayside Arts @\$200 each?
4330 Donations	
Total 4330 Donations	Donations not included in budget
4350 Grants	
Total 4300 General Non-Operating Revenue	
Total 4100 General Government Revenue	
4999 Uncategorized Income	
Total 4000 Revenue	
Gross Revenue	
Expenditures	
6000 Expenses	
6010 1099 Contractors	Check personnel assumptions for 2022
6015 Casual Labor	Budgeted in Personnel as assitant village agent.

6020 Contracted Services	
6021 Mowing & Trimming Service	James Knight Lawn Service through 2025
6022 Trash Collection	Updated
Total 6020 Contracted Services	
6035 Finance Manager	
6036 Bookkeeping	Philbrook & Associates -(Ref. Personnel Worksheet)
6037 Office Assistant	took out \$100 from 2022. Not sure where it came from
Total 6010 1099 Contractors	
6050 Auto Expenses	
6051 Auto Fuel Expense	
6052 Cruiser Fuel	Based on actuals from 2022
6053 Truck Fuel	Village Truck (cost shared with Utilities)
Total 6051 Auto Fuel Expense	
6055 Auto Repairs & Maintenance	
6056 Cruiser Maintenance	Inclundes Cruiser replacement accrual (\$2K)?
6057 Truck Maintenance	
Total 6055 Auto Repairs & Maintenance	
6058 Mileage Expenses	
6059 Accrue for Truck Replacement	\$2K Truck, \$1,000 Plow, \$1350 \$12K for cruiser
Total 6050 Auto Expenses	
6065 Community Events	Doughnuts & Dialogue, July 4th, etc. (\$600 in 2023 Budget)
6070 Employee Wages & Benefits	
6075 Employee Benefits	
6076 Company Paid Benefits	\$11.40/mo. Basic Life ; 50% OM health insurance
6077 Income Protection Plan	Optional Employee Paid Benefits (currently \$62.04/mo.)
Total 6075 Employee Benefits	
6080 Employee Salaries & Wages	
6083 Lifeguard Wages	No Raise; includes additional 2 days
6084 Office Personnel Wages	8% Raise. Includes Office Manager and Office Assistant
6085 Police Wages	Adjusted to correct hourly rate
6088 Village Agent Wages	8% Raise Includes Village Agent and Assistant Village Agent

6089 Village Officials Wages	
6090 Winter Roads Wages	No longer applicable?
Total 6080 Employee Salaries & Wages	
6095 Payroll Processing Expenses	
6096 Payroll Tax Expenses	Estimate- based on actual payroll
Total 6096 Payroll Tax Expenses	
Total 6070 Employee Wages & Benefits	
6150 Information & Notices	Confirmed
6160 Insurance	
6161 Property & Casualty Insurance	NVC office to provide annual cost of current policy
6162 Workers Comp Insurance	Recent Payroll Audit; \$500 all General?
Total 6160 Insurance	
6170 Interest Paid	
6190 Legal & Professional Services	
6191 Auditing Services	Purdy Powers - shared with Utilities
6192 Engineering Fees	Study plus work for both Bay Veiw and Auditorium Park
6193 Legal Fees	Legal services
Total 6190 Legal & Professional Services	
6210 Licenses, Permits and Fees	
6240 Membership Dues	MMA Membership; other memberships
6260 Office Supplies	acct software to software; chairs; \$1200 replacing computers
6285 Postage	Adjusted
6330 Repairs & Maintenance	
6331 Building Repairs & Maintenance	Reduced to \$5K based on estimate
6332 Cleaning	Confirmed
6333 Grounds General Maintenance	Added fire pond fencing at \$20K; \$1K for misc repairs
6334 Road Maintenance	Road maintenance, catch basin cleanout, winter roads.
6336 Tree Maintenance	\$7,800 for 2024; includes browntail moth and emerald ash
6337 Wharf & Floats Maintenance	Add \$10K - make it \$35K taking for replacing the pilings.
6342 General Repairs & Maintenance	Includes repaving Basketball court
6343 Library Operations & Maintenance	Updated for 2024 expected costs

Total 6330 Repairs & Maintenance	
6344 Safety Committee Operations	Done
6345 Software	QBO, Bluehost, Tech support; reserve for technology
6360 Tax Collection Fees	2% of tax revenue collected - Update with final budget
6370 Training	
6371 Police Training	Done
Total 6370 Training	
6390 Uniforms, Equipment & Supplies	
6391 Lifeguard Uni/Equip/Supp	Done
6392 Police Uni/Equip/Supp	\$2500 for 2nd AED;
Total 6390 Uniforms, Equipment & Supplies	
6400 Utilities	
6401 Electricity Expense	~\$36, Comm. Hall is ~\$270 total (split) with a 49% increase
6402 Oil/Propane	Assumes no change in Propane/Oil costs
6403 Hydrant Rental	Confirmed
6404 Propane	
6405 Street Lights	49% increase over the current \$700 per month less \$1K
6406 Telephone & Internet Expense	New GWI quote is \$140/mo; G pays 1/3
6407 Water & Sewer	March 2023 utilities bills, \$3,105. add 5%
Total 6400 Utilities	
Total 6000 Expenses	
6800 Bond Expenses	
6812 2009 MMBB Bond Principal	Last payment year for this bond
6813 2009 MMBB Bond Interest	Last payment year for this bond
6816 2013 MMBB Refinance Bond Principal	Split 15/30/55 G/S/W; payment ends 2033
6817 2013 MMBB Refinance Bond Interest	Split 15/30/55 G/S/W; payment ends 2033
6818 2015 BHBT Bond Principal	Last payment 2025; update based on actuals
6819 2015 BHBT Bond Interest	Last payment 2025; update based on actuals
6820 2021B MMBB Bond Principal	Updated princpal payment; last payment 2049
6821 2021B MMBB Bond Interest	\$20K from Reserves per 5/14 Overseers Meeting
Total 6800 Bond Expenses	

Total Expenditures	.
Net Operating Revenue	.
Other Expenditures	.
7100 Contingency Expenses	Standard \$10,000 contingency
9999 Uncategorized Expenses (deleted)	.
Total Other Expenditures	.
Net Other Revenue	.
Net Revenue	.