

Town of Oyster Bay New York



BUDGET COMPLIANCE REPORT

**For The Year Ended
December 31, 2022**

TOWN OF OYSTER BAY
BUDGET COMPLIANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022
TABLE OF CONTENTS

	<u>Pages</u>
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	
A General	1-10
B Town Outside Village	11-13
DB Highway	14-15
SD Drainage	16
SF Fire Protection Districts	17
SL Lighting District	18-19
SP Park Districts	20-23
SR Garbage Collection Districts	24-25
SR05 Solid Waste Disposal District	26-27
ST Public Parking District	28-29
SW Water District	30
V Debt Service	31

Note: Budgets for the General Fund and certain Special Revenue Funds are legally adopted for each fiscal year. The budgets are adopted on a basis of accounting consistent with generally accepted accounting principals (GAAP), except that appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior years.

These schedules are presented to detail the legal level of budgetary compliance, at the object level.

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
A	0001	01001	Ad valorem taxes	\$ 59,180,496	\$ 59,180,496	\$ 60,137,274	\$ 956,778
TOTAL REAL PROPERTY TAXES				<u>59,180,496</u>	<u>59,180,496</u>	<u>60,137,274</u>	<u>956,778</u>
OTHER REAL PROPERTY TAX ITEMS							
A	0001	01081	Payments In lieu of taxes	1,800,417	1,800,417	1,964,707	164,290
A	0001	01090	Interest and penalty on taxes	1,700,000	1,700,000	1,689,347	(10,653)
TOTAL OTHER REAL PROPERTY TAX ITEMS				<u>3,500,417</u>	<u>3,500,417</u>	<u>3,654,054</u>	<u>153,637</u>
NON-PROPERTY TAX ITEMS							
A	0001	01170	Franchise Fees	5,300,000	5,300,000	5,113,254	(186,746)
TOTAL NON-PROPERTY TAX ITEMS				<u>5,300,000</u>	<u>5,300,000</u>	<u>5,113,254</u>	<u>(186,746)</u>
DEPARTMENTAL INCOME							
A	0001	01255	Town Clerk Fees	500,000	500,000	486,574	(13,426)
A	0001	01265	Town Attorney Fees	20,000	20,000	10,407	(9,593)
A	0001	01289	Other General Departmental Income	8,000	8,000	8,850	850
A	0001	01550	Public Pound Charges, Dog Control Fees	5,000	5,000	9,356	4,356
Recreation Fees							
A	0001	02001	Park And Recreational Charges	800,000	800,000	1,645,212	845,212
A	0001	02001	Allen			962	962
A	0001	02001	Plainview			6,405	6,405
A	0001	02001	Post			13,102	13,102
A	0001	02001	Syosset			9,576	9,576
A	0001	02001	Tappen			764	764
Community service fees							
A	0001	02001	Community service fees	200,000	200,000	275,101	75,101
A	0001	02189	Other Home & Community Services Income	350,000	350,000	538,269	188,269
Recreational Concessions							
A	0001	02012	Recreational Concessions	1,150,000	1,150,000	983,876	(166,124)
A	0001	02012	Recreational Concessions - Utility Charge			82,525	82,525
Beach, pool, golf fees							
A	0001	02025	Special Recreational Facility Charges	3,000,000	3,000,000	3,865,426	865,426
Boat basin fees							
A	0001	02025	Special Recreational Facility Charges	190,000	190,000	221,845	31,845
Dock storage leases							
A	0001	02025	Special Recreational Facility Charges	700,000	700,000	675,712	(24,288)
TOTAL DEPARTMENTAL INCOME				<u>6,923,000</u>	<u>6,923,000</u>	<u>8,833,962</u>	<u>1,910,962</u>
INTERGOVERNMENTAL CHARGES							
A	0001	02268	Dog pound facilities, other governments	200	200	418	218
A	0001	02210	Services other governments	5,000	5,000	29,625	24,625
A	0001	02389	Services other governments		1,199,475	1,258,131	58,656
A	0001	02389	Services other governments			270,093	270,093
A	0001	02389	Services other governments			75,339	75,339
A	0001	02389	Services other governments			8,251	8,251
A	0001	02389	Nassau County local government assistance	15,000,000	15,000,000	8,924,137	(6,075,863)
TOTAL INTERGOVERNMENTAL CHARGES				<u>15,005,200</u>	<u>16,204,675</u>	<u>10,565,994</u>	<u>(5,638,681)</u>
USE OF MONEY AND PROPERTY							
A	0001	02401	Interest And Earnings	100,000	100,000	1,391,102	1,291,102
AMM	0001	02401	Interest And Earnings			19,805	19,805
AMS	0001	02401	Interest And Earnings		20,308	20,308	
A	0001	02410	Rental of Real Property	900,000	900,000	423,072	(476,928)
A	0001	02414	Rental of Equipment	35,000	35,000	39,754	4,754
A	0001	02421	Lease payments collected			1,768,225	1,768,225
TOTAL USE OF MONEY AND PROPERTY				<u>1,035,000</u>	<u>1,055,308</u>	<u>3,662,266</u>	<u>2,606,958</u>

(continued)

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
LICENSES AND PERMITS							
A	0001	02530	Games of Chance	150	150	130	(20)
A	0001	02540	Bingo Licenses	300	300	338	38
A	0001	02544	Dog Licenses	12,000	12,000	11,041	(959)
A	0001	02560	Road Opening Permits	250,000	250,000	371,500	121,500
TOTAL LICENSES AND PERMITS				<u>262,450</u>	<u>262,450</u>	<u>383,009</u>	<u>120,559</u>
FINES AND FORFEITURES							
A	0001	02610	Court fines	150,000	150,000	353,741	203,741
A	0001	02611	Fines and penalties - dog cases	500	500	135	(365)
TOTAL FINES AND FORFEITURES				<u>150,500</u>	<u>150,500</u>	<u>353,876</u>	<u>203,376</u>
SALE OF PROPERTY AND COMPENSATION FOR LOSS							
A	0001	02650	Sales of Scrap & Excess Materials	1,000	1,000	97,265	96,265
A	0001	02665	Sales of Surplus Equipment	20,000	20,000		(20,000)
A	0001	02680	Insurance Recoveries	5,000	5,000	177,374	172,374
AMS	0001	02680	Insurance Recoveries	70,295	295,000	124,459	(170,541)
A	0001	02690	Other Compensation For Loss		1,250,000	1,250,000	
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS				<u>96,295</u>	<u>1,571,000</u>	<u>1,649,098</u>	<u>78,098</u>
MISCELLANEOUS LOCAL SOURCES							
A	0001	02701	Refunds of Prior Year's Expenditures	10,000	10,000	197,361	187,361
AMS	0001	02701	Refunds of Prior Year's Expenditures			1,069	1,069
AMW	0001	02701	Refunds of Prior Year's Expenditures	250,000	300,607	116,594	(184,013)
A	0001	02705	Gifts And Donations			43,330	43,330
A	0001	02750	AIM Related Payments	1,350,000			
A	0001	02770	Miscellaneous Revenue			3,844	3,844
A	0001	02770	Miscellaneous Revenue			1,280	1,280
A	0001	02770	Miscellaneous Revenue	100,000	100,000	358,969	258,969
A	0001	02770	Miscellaneous Revenue	20,000	20,000	35,029	15,029
A	0001	02770	Miscellaneous Revenue			(76)	(76)
AMM	0001	02770	Miscellaneous Revenue	515,000	1,112,705	1,021,346	(91,359)
AMM	0001	02770	Miscellaneous Revenue	150,000	150,000	79,940	(70,060)
AMM	0001	02770	Miscellaneous Revenue	10,000	10,000	13,379	3,379
AMM	0001	02770	Miscellaneous Revenue	2,000	2,000	3,561	1,561
AMM	0001	02770	Miscellaneous Revenue	3,000	3,000	1,936	(1,064)
AMS	0001	02770	Miscellaneous Revenue		118,004		(118,004)
AMW	0001	02770	Miscellaneous Revenue		239,291	239,291	
TOTAL MISCELLANEOUS LOCAL SOURCES				<u>2,410,000</u>	<u>2,065,607</u>	<u>2,116,853</u>	<u>51,246</u>
INTERFUND REVENUES							
A	0001	02801	Interfund Revenues	32,693,579	32,693,579	34,083,512	1,389,933
TOTAL INTERFUND REVENUES				<u>32,693,579</u>	<u>32,693,579</u>	<u>34,083,512</u>	<u>1,389,933</u>
STATE AID							
A	0001	03001	Revenue sharing		1,682,422	1,682,422	
A	0001	03005	Mortgage tax	14,000,000	17,181,000	17,451,770	270,770
A	0001	03490	Mental health	100,000	100,000	154,589	54,589
A	0001	03820	Youth program	65,000	65,000	65,000	
A	0001	03960	Emergency disaster assistance			212	212
TOTAL STATE AID				<u>14,165,000</u>	<u>19,028,422</u>	<u>19,353,993</u>	<u>325,571</u>
FEDERAL AID							
A	0001	04089	Other			939,223	939,223
A	0001	04989	Other			4,927	4,927
TOTAL FEDERAL AID				<u>-0-</u>	<u>-0-</u>	<u>944,150</u>	<u>944,150</u>
TOTAL REVENUE				<u>140,721,937</u>	<u>147,935,454</u>	<u>150,851,295</u>	<u>2,915,841</u>

(continued)

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

			Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget	
EXPENDITURES								
GENERAL GOVERNMENT SUPPORT								
Town Board								
A	1010	11000	Salaries - Regular	2,035,523	2,035,524	1,982,546	52,978	
A	1010	12000	Salaries - Part Time		46,503	46,503		
A	1010	13000	Salaries - Overtime		290	290		
A	1010	41300	Office Supplies	800	800	227	573	
A	1010	44800	Professional Services	12,500	12,500		12,500	
A	1010	46100	Equipment Maintenance	125	125		125	
A	1010	47200	Travel Expense	100	100		100	
A	1010	47900	Other Expenses	300	356	356		
Total Town Board				<u>2,049,348</u>	<u>2,096,198</u>	<u>2,029,922</u>	<u>-0-</u>	<u>66,276</u>
Executive								
A	1220	11000	Salaries - Regular	1,596,975	1,596,975	1,585,636	11,339	
A	1220	12000	Salaries - Part Time	50,000	50,000		50,000	
A	1220	22000	Office Equipment	310	310		310	
A	1220	41300	Office Supplies	400	900	648	252	
A	1220	46100	Equipment Maintenance	100	100		100	
A	1220	47900	Other Expenses	500	500		500	
Total Executive				<u>1,648,285</u>	<u>1,648,785</u>	<u>1,586,284</u>	<u>-0-</u>	<u>62,501</u>
Comptroller								
A	1315	11000	Salaries - Regular	1,767,120	1,909,021	1,909,021		
A	1315	12000	Salaries - Part Time	20,000	20,000	3,640	16,360	
A	1315	13000	Salaries - Overtime	5,000	11,504	11,504		
A	1315	22000	Office Equipment	1,100	850		850	
A	1315	41300	Office Supplies	4,400	4,400	560	3,840	
A	1315	41320	Computer Supplies	1,000	1,000		1,000	
A	1315	44140	Training	3,000	3,000	170	2,830	
A	1315	44800	Professional Services	890,000	888,000	608,393	279,607	
A	1315	46100	Equipment Maintenance	200	200	160	40	
A	1315	46410	IT Maintenance		558	558		
A	1315	47200	Travel Expense	1,900	1,900		1,900	
A	1315	47210	Auto Mileage	150	400	223	177	
A	1315	47900	Other Expenses	2,000	4,000	3,849	151	
A	1315	48080	Support Services	130,000	135,383	135,383		
A	1680	11000	Salaries - Regular	883,550	883,550	689,258	194,292	
A	1680	12000	Salaries - Part Time	30,000	59,931	59,931		
A	1680	13000	Salaries - Overtime	5,000	10,474	10,474		
A	1680	22000	Office Equipment	2,500	2,300	682	1,618	
A	1680	41300	Office Supplies	250	250	101	149	
A	1680	41320	Computer Supplies	67,336	67,337	47,496	588	
A	1680	46410	IT Maintenance	2,639,447	2,889,446	2,463,766	133,265	
A	1680	47210	Auto Mileage		200	14	186	
A	1680	47900	Other Expenses	100	100		100	
Total Comptroller				<u>6,454,053</u>	<u>6,893,804</u>	<u>5,945,183</u>	<u>133,853</u>	<u>814,768</u>
Receiver of Taxes								
A	1330	11000	Salaries - Regular	1,322,975	1,462,490	1,462,490		
A	1330	12000	Salaries - Part Time	38,480	38,480	20,283	18,197	
A	1330	13000	Salaries - Overtime	15,000	15,000	7,278	7,722	
A	1330	14000	Salaries - Shift Differential	400	400	22	378	
A	1330	21000	Furniture	4,500	4,500	4,331	169	
A	1330	22000	Office Equipment	6,000	6,000	2,695	3,305	
A	1330	41320	Office Supplies	49,677	69,677	56,569	13,108	
A	1330	44100	Printing Public & Legal Notices	700	700	580	120	
A	1330	46400	Equipment Maintenance	28,000	28,000	25,749	2,251	
A	1330	46410	IT Maintenance	120,000	120,000	118,556	1,444	
A	1330	47900	Other Expenses	2,000	2,000	1,290	710	
Total Receiver of Taxes				<u>1,587,732</u>	<u>1,747,247</u>	<u>1,699,843</u>	<u>-0-</u>	<u>47,404</u>
Inspector General								
A	1345	11000	Salaries - Regular	250,000	160,000	153,438	6,562	
A	1345	12000	Salaries - Part Time	10,000				
A	1345	22000	Office Equipment	1,000	1,000		1,000	
A	1345	41300	Office Supplies	1,000	1,000		1,000	
A	1345	44800	Professional Services	15,000	115,000	63,700	51,300	
A	1345	44900	Other Contract	135,000	135,000	99,000	36,000	
Total Inspector General				<u>412,000</u>	<u>412,000</u>	<u>316,138</u>	<u>-0-</u>	<u>95,862</u>

(continued)

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
GENERAL GOVERNMENT SUPPORT (continued)								
Town Clerk								
A	1410	11000	Salaries - Regular	1,465,562	1,465,562	1,370,642		94,920
A	1410	12000	Salaries - Part Time	30,000	22,500	13,021		9,479
A	1410	13000	Salaries - Overtime	30,000	30,000	18,349		11,651
A	1410	21000	Furniture	5,655	16,055	15,901		154
A	1410	22000	Office Equipment	3,900				
A	1410	41600	Materials & Supplies	5,700	9,700	8,977		723
A	1410	44100	Printing Public & Legal Notices	68,000	72,496	72,496		
A	1410	44120	Public Stenographer	35,000	35,000	10,092		24,908
A	1410	44900	Other Contract	1,000	1,000			1,000
A	1410	46100	Equipment Maintenance	2,700	2,700	983		1,717
A	1410	46200	Credit Card Fees	8,000	10,152	10,152		
A	1410	46410	IT Maintenance	13,000	13,000	12,968		32
A	1410	47900	Other Expenses	3,575	3,575	850		2,725
Total Town Clerk				<u>1,672,092</u>	<u>1,681,740</u>	<u>1,534,431</u>	<u>-0-</u>	<u>147,309</u>
Town Attorney								
A	1420	11000	Salaries - Regular	1,754,849	1,780,624	1,780,624		
A	1420	12000	Salaries - Part Time	200,000	200,000	156,978		43,022
A	1420	25000	General Equipment		830	568		262
A	1420	41300	Office Supplies	13,023	13,857	13,645		212
A	1420	44110	Legal Fees	2,577,978	2,494,209	1,760,239		733,970
A	1420	44110	Legal Fees		75,682	75,682		
A	1420	44110	Legal Fees		16,000	11,515		4,485
A	1420	44800	Professional Services	50,000	69,829	54,129		15,700
A	1420	46100	Equipment Maintenance	500	500	380		120
A	1420	47200	Travel Expense	1,000	1,000			1,000
A	1420	47210	Auto Mileage	1,000	170			170
A	1420	47900	Other Expenses	500	500			500
Total Town Attorney				<u>4,598,850</u>	<u>4,653,201</u>	<u>3,853,760</u>	<u>-0-</u>	<u>799,441</u>
Human Resources								
A	1430	11000	Salaries - Regular	895,583	895,583	820,346		75,237
A	1430	12000	Salaries - Part Time	15,600	15,600	1,991		13,609
A	1430	44100	Printing Public & Legal Notices	4,000	4,000			4,000
A	1430	44130	Physicians Fees	25,625	25,625	12,785		12,840
A	1430	47900	Other Expenses	4,950	4,950		4,310	640
Total Human Resources				<u>945,758</u>	<u>945,758</u>	<u>835,122</u>	<u>4,310</u>	<u>106,326</u>
Public Works								
A	1490	11000	Salaries - Regular	2,195,284	2,195,307	2,111,925		83,382
A	1490	12000	Salaries - Part Time	250,000	250,000	206,323		43,677
A	1490	13000	Salaries - Overtime	500	751	751		
A	1490	41300	Office Supplies	200	200			200
A	1490	44140	Training	1,000	1,000	157		843
A	1490	46100	Equipment Maintenance	500	500			500
A	1490	47200	Travel Expense	2,400	2,400	1,350		1,050
A	1490	47900	Other Expenses	400	400			400
Total Public Works				<u>2,450,284</u>	<u>2,450,558</u>	<u>2,320,506</u>	<u>-0-</u>	<u>130,052</u>

(continued)

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

			Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES							
GENERAL GOVERNMENT SUPPORT (continued)							
General Services							
A	1620	11000	Salaries - Regular	3,325,844	3,349,597	3,349,597	
A	1620	12000	Salaries - Part Time	140,000	140,000	132,741	7,259
A	1620	12010	Salaries - Seasonal	3,500	3,500		3,500
A	1620	13000	Salaries - Overtime	50,000	116,639	116,639	
A	1620	14000	Salaries - Shift Differential	7,000	8,360	8,360	
A	1620	21000	Furniture	700	700	383	317
A	1620	25000	General Equipment	30,234	48,234	43,612	4,622
A	1620	41300	Office Supplies	55,277	55,277	51,366	3,911
A	1620	41310	Printing Supplies	255,978	85,978	83,039	2,036
A	1620	41330	Postage	985,000	1,105,500	1,055,154	50,346
A	1620	41400	Uniforms	5,706	5,206	4,896	46
A	1620	41600	Materials & Supplies	276,408	166,911	163,620	3,290
A	1620	42000	Heating Fuel	40,000	60,000	49,155	10,845
A	1620	42100	Telephone	350,000	375,803	375,803	
A	1620	42200	Light, Power & Water	850,000	1,131,735	1,050,991	80,744
A	1620	44300	Cleaning & Custodial Services	200,000	204,500	191,179	13,321
A	1620	44900	Other Contract	530,000	560,000	550,588	9,412
A	1620	45100	Equipment Rental	1,000	1,000		1,000
A	1620	45200	Rental of Land & Building	5,000	3,000	2,942	58
A	1620	46100	Equipment Maintenance	290,000	80,000	75,136	4,864
A	1620	46300	Building, Property Maintenance	115,852	395,852	331,658	11,182
A	1620	47200	Travel Expense	200	200		200
A	1620	47210	Auto Mileage	200	200		200
A	1620	47860	Earl Wightman House	125,000	125,000	125,000	
A	1620	47870	Raynham Hall	125,000	125,000	125,000	
A	1620	47900	Other Expenses	2,000	2,391	2,391	
Total General Services			<u>7,769,899</u>	<u>8,150,583</u>	<u>7,889,250</u>	<u>16,554</u>	<u>244,779</u>
Central Vehicle Maintenance							
A	1640	11000	Salaries - Regular	3,842,624	4,044,871	4,044,871	
A	1640	12000	Salaries - Part Time	160,000	160,000	159,052	948
A	1640	13000	Salaries - Overtime	230,000	284,946	284,944	2
A	1640	14000	Salaries - Shift Differential	60,000	38,650	38,635	15
A	1640	25000	General Equipment	45,000	36,335	28,278	1,878
A	1640	41200	Gasoline	800,000	1,333,000	1,327,403	5,597
A	1640	41210	Diesel Oil	1,150,000	2,010,000	2,010,000	
A	1640	41220	Other Oils, Lube, Etc	125,000	228,350	228,342	8
A	1640	41230	Parts	1,601,768	2,006,109	1,992,277	13,832
A	1640	41240	Tires & Tubes	385,000	399,000	389,907	830
A	1640	41250	Engines & Transmission	80,000	80,000	76,653	3,347
A	1640	41280	Compress Natural Gas	175,000	75,000	73,889	1,111
A	1640	41400	Uniforms	17,500	16,500	10,188	2,960
A	1640	41500	Inventory Change Materials & Supplies			(693,555)	693,555
A	1640	41600	Materials & Supplies	52,000	62,000	60,232	180
A	1640	41720	Small Tools & Implements	20,000	20,000	14,357	5,643
A	1640	42200	Light, Power & Water		1,887	1,887	
A	1640	44800	Professional Services	1,600	2,600	2,269	331
A	1640	44900	Other Contract	72,000	87,000	85,688	1,312
A	1640	46100	Equipment Maintenance	130,000	184,285	182,995	1,290
A	1640	46340	Tank Test and Permit Fees	49,550	34,550	24,340	10,210
A	1640	46420	Outside Repairs	931,020	753,837	744,362	9,475
A	1640	46430	Insurance Repairs	22,000	22,000	20,378	1,622
A	1640	47900	Other Expenses	1,600	1,600	373	1,227
Total Central Vehicle Maintenance			<u>9,951,662</u>	<u>11,882,520</u>	<u>11,107,765</u>	<u>30,445</u>	<u>744,310</u>
Other General Governmental Support							
A	1980	47100	MTA Payroll Tax	160,000	170,928	170,928	
A	1989	44810	Independent Auditing	165,000	165,000	135,000	30,000
A	1989	47400	Tax Apportionment	55,000	55,000	51,144	3,856
A	1989	47410	Community College Charge Back	3,000,000	2,213,219	2,213,219	
A	1989	47430	Discount on Tax Collection	900,000	900,000	892,183	7,817
A	1989	47900	Other Expenses	950,000	821,000	198,764	145,580
A	1989	48940	National Emergency Grant (ARPA)		41,538	41,538	
A	1989	48940	National Emergency Grant (ARPA)		863,862	863,862	
A	1989	48940	National Emergency Grant (ARPA)		1,657	1,657	
Total Other General Governmental Support			<u>5,230,000</u>	<u>5,232,204</u>	<u>4,568,295</u>	<u>145,580</u>	<u>518,329</u>

(continued)

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

			Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES							
GENERAL GOVERNMENT SUPPORT (continued)							
Unallocated Insurance and Payment for Losses							
A	1640	43000	Unallocated Insurance	129,320	128,356	128,356	
A	1910	43000	Unallocated Insurance	1,383,383	1,257,163	1,257,163	
AMS	0001	02801	Interfund Revenues	(1,383,383)	(1,257,163)	(1,257,163)	
AMS	0001	02801	Interfund Revenues	(115,691)	(115,691)	(114,829)	(862)
AMS	0001	02801	Interfund Revenues	(475,286)	(472,027)	(472,027)	
AMS	0001	02801	Interfund Revenues	(129,320)	(128,356)	(128,356)	
AMS	0001	02801	Interfund Revenues	(19,847)	(19,847)	(19,699)	(148)
AMS	0001	02801	Interfund Revenues	(31,541)	(31,541)	(31,306)	(235)
AMS	0001	02801	Interfund Revenues	(181,200)	(179,850)	(179,850)	
AMS	0001	02801	Interfund Revenues	(557,630)	(553,474)	(553,474)	
AMS	0001	02801	Interfund Revenues	(226,989)	(225,297)	(225,297)	
AMS	0001	02801	Interfund Revenues	(90,134)	(89,463)	(89,463)	
AMS	0001	02801	Interfund Revenues	(4,043)	(4,043)	(4,012)	(31)
AMS	0001	02801	Interfund Revenues	(4,716)	(4,716)	(4,681)	(35)
AMS	0001	02801	Interfund Revenues	(3,541)	(3,541)	(3,514)	(27)
AMS	0001	02801	Interfund Revenues	(3,718)	(3,718)	(3,690)	(28)
AMS	0001	02801	Interfund Revenues	(1,099)	(1,099)	(1,091)	(8)
AMS	0001	02801	Interfund Revenues	(1,567)	(1,567)	(1,555)	(12)
AMS	1910	43010	Insurance Payment General Liability	10,000	75,000	75,000	
AMS	1910	43010	Insurance Payment General Liability	2,090,000	2,525,046	2,525,046	
AMS	1910	43010	Insurance Payment General Liability	200,000	225,000	194,628	30,372
AMS	1910	43020	Insurance Payment Vehicle & Equipment Liability	175,000	200,000	179,420	20,580
AMS	1910	43020	Insurance Payment Vehicle & Equipment Liability	300,000	324,954	209,071	105,437
AMS	1910	43020	Insurance Payment Vehicle & Equipment Liability	25,000	25,000	15,827	9,173
AMS	1910	43030	Insurance Payment Property (B&C) Loss	500,000	525,000	524,961	39
AMS	9010	43010	Insurance Payment General Liability			(2,850)	2,850
AMS	9010	43020	Insurance Payment Vehicle & Equipment Liability			(5,250)	5,250
Total Unallocated Insurance and Payment for Losses			1,582,998	2,194,126	2,011,365	10,446	172,315
TOTAL GENERAL GOVERNMENT SUPPORT			46,352,961	49,988,724	45,697,864	341,188	3,949,672
PUBLIC SAFETY							
Public Safety							
A	3010	11000	Salaries - Regular	2,561,591	2,594,952	2,594,952	
A	3010	12000	Salaries - Part Time	1,750,000	1,922,807	1,922,807	
A	3010	12010	Salaries - Seasonal	40,000	45,233	45,233	
A	3010	13000	Salaries - Overtime	105,000	400,623	400,623	
A	3010	14000	Salaries - Shift Differential	55,000	55,000	52,531	2,469
A	3010	21000	Furniture	1,250	3,750	1,754	1,996
A	3010	25000	General Equipment	19,652	229,793	223,977	3,895
A	3010	41300	Office Supplies	4,000	4,000	1,608	454
A	3010	41400	Uniforms	33,000	33,000	18,027	1,521
A	3010	41500	Inventory Change Materials & Supplies			(13,928)	13,928
A	3010	41600	Materials & Supplies	20,000	45,000	35,820	615
A	3010	41710	Signs, Supplies	4,500	8,900	8,800	100
A	3010	44140	Training	10,000	7,500	7,470	30
A	3010	44900	Other Contract	16,760	16,760	11,890	4,870
A	3010	46100	Equipment Maintenance		993	993	
A	3010	46320	Install/Remove Navigational Aids	15,000	15,000	13,394	1,606
A	3010	47200	Travel Expense	3,000	3,000	1,707	1,293
A	3010	47800	Contractual Expenses	130,000	88,100	61,162	1,126
Total Public Safety			4,768,753	5,474,411	5,388,820	7,611	77,980
Animal Shelter							
A	3510	11000	Salaries - Regular	871,659	917,682	917,682	
A	3510	12000	Salaries - Part Time	44,000	44,000	30,845	13,155
A	3510	13000	Salaries - Overtime	6,500	11,571	11,571	
A	3510	41400	Uniforms	4,500	4,500	3,644	856
A	3510	41600	Materials & Supplies	56,921	56,921	53,427	3,494
A	3510	42200	Light, Power & Water	45,000	45,000	37,979	7,021
A	3510	44900	Other Contract	248,100	262,947	215,960	46,987
A	3510	46100	Equipment Maintenance	500	500	500	
A	3510	46300	Building, Property Maintenance	3,000	3,000	858	2,142
A	3510	46410	IT Maintenance	5,130	5,284	5,284	
A	3510	47900	Other Expenses	200	200	95	105
Total Animal Shelter			1,285,510	1,351,605	1,277,345	-0-	74,260
TOTAL PUBLIC SAFETY			6,054,263	6,826,016	6,666,165	7,611	152,240

(continued)

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
ECONOMIC ASSISTANCE AND OPPURTUNITY								
Publicity								
A	6410	25000	General Equipment	1,000	1,000			1,000
A	6410	47640	Cancer Awareness	10,000	10,000			10,000
A	6410	47900	Other Expenses	24,000	24,000	18,730		5,270
Total Publicity				<u>35,000</u>	<u>35,000</u>	<u>18,730</u>	<u>-0-</u>	<u>16,270</u>
TOTAL ECONOMIC ASSISTANCE AND OPPURTUNITY				<u>35,000</u>	<u>35,000</u>	<u>18,730</u>	<u>-0-</u>	<u>16,270</u>
CULTURE AND RECREATION								
Community and Youth Services								
A	7020	11000	Salaries - Regular	4,238,552	4,367,205	4,367,205		
A	7020	12000	Salaries - Part Time	675,000	575,000	539,807		35,193
A	7020	12010	Salaries - Seasonal	175,000	175,000	166,714		8,286
A	7020	13000	Salaries - Overtime	90,000	176,474	176,472		2
A	7020	14000	Salaries - Shift Differential	24,775	32,975	32,975		
A	7020	21000	Furniture	925	925	1,199		925
A	7020	22000	Office Equipment	3,503	2,725	2,062		663
A	7020	23000	Other Equipment	1,200	1,200	461		739
A	7020	41300	Office Supplies	1,000	1,000	770		230
A	7020	41400	Uniforms	2,000	2,000	401		1,599
A	7020	41600	Materials & Supplies	31,000	43,000	41,936		1,064
A	7020	41800	Recreational Supplies	7,222	6,801	5,566		1,235
A	7020	41810	Preschool Supplies	55,000	35,000	30,125		4,875
A	7020	44930	Bus Services	101,500	149,500	130,628		18,872
A	7020	45100	Equipment Rental	3,300	3,300	696		2,604
A	7020	46100	Equipment Maintenance	100	100	378		222
A	7020	47200	Travel Expense	600	600	300		300
A	7020	47210	Auto Mileage	300	300	1,346		1,346
A	7020	47610	Recreation Program Awards	425,797	525,797	456,951		68,846
A	7020	47620	Youth Program Reimburse	15,600	15,600			15,600
A	7020	47660	Special Events	1,000	1,000			1,000
A	7020	47680	Awareness Program	5,854,720	6,118,047	5,954,346	-0-	163,701
A	7510	47900	Historian					
Total Community and Youth Services				<u>5,854,720</u>	<u>6,118,047</u>	<u>5,954,346</u>	<u>-0-</u>	<u>163,701</u>
Parks, Recreation, Beaches								
A	7110	11000	Salaries - Regular	7,458,240	7,598,358	7,598,358		
A	7110	12000	Salaries - Part Time	1,400,000	1,479,169	1,479,169		
A	7110	12010	Salaries - Seasonal	2,600,000	2,803,339	2,803,339		
A	7110	13000	Salaries - Overtime	700,000	1,577,460	1,577,460		
A	7110	14000	Salaries - Shift Differential	90,000	90,000	78,039		11,961
A	7110	21000	Furniture	1,000	1,000	329		671
A	7110	25000	General Equipment	40,000	39,471	37,398		2,073
A	7110	41400	Uniforms	10,000	14,270	14,270		
A	7110	41600	Materials & Supplies	65,000	101,175	94,519	52	6,604
A	7110	41710	Signs, Supplies	3,000	2,772	2,772		
A	7110	41900	Ground Supplies	120,000	141,000	137,978		3,022
A	7110	42000	Heating Fuel	20,000	35,744	35,744		
A	7110	42200	Light, Power & Water	1,400,000	1,798,411	1,798,411		
A	7110	44160	First Aid & Pool Certification	5,000	4,262	4,262		
A	7110	44900	Other Contract	110,000	189,318	189,318		
A	7110	45100	Equipment Rental	500	230	230		
A	7110	46100	Equipment Maintenance	500	121	22		99
A	7110	46200	Credit Card Fees	40,000	46,172	46,172		
A	7110	46300	Building, Property Maintenance	510,000	566,977	514,738	5,840	46,399
A	7110	47300	Nassau County Health Permit	3,295	3,295	3,295		
A	7110	47660	Special Events	40,000	170,122	170,122		
A	7110	47670	Special Sporting Events	40,000	156,982	156,566	416	
A	7110	47680	Awareness Program	7,200	7,200			7,200
A	7110	47880	Railroad Museum	60,000	60,000	60,000		
A	7110	47900	Other Expenses	11,000	16,133	16,133		
Total Parks, Recreation, Beaches				<u>14,694,735</u>	<u>16,902,981</u>	<u>16,818,644</u>	<u>6,308</u>	<u>78,029</u>
TOTAL CULTURE AND RECREATION				<u>20,549,455</u>	<u>23,021,028</u>	<u>22,772,990</u>	<u>6,308</u>	<u>241,730</u>

(continued)

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
HOME AND COMMUNITY SERVICES								
Environmental Control								
A	8090	11000	Salaries - Regular	1,121,088	1,460,214	1,460,214		
A	8090	12000	Salaries - Part Time	100,000	139,200	139,200		
A	8090	12010	Salaries - Seasonal	40,000	40,000	19,541		20,459
A	8090	13000	Salaries - Overtime	28,000	40,336	40,336		
A	8090	21000	Furniture	2,000	2,050	2,031		19
A	8090	23000	Other Equipment	5,000	8,500	7,339		1,161
A	8090	41300	Office Supplies	500	500	85		415
A	8090	41400	Uniforms	3,800	5,600	5,597		3
A	8090	41600	Materials & Supplies	5,017	8,266	5,624	126	2,516
A	8090	44500	Architecture & Engineering Fees	280,000	229,500	208,870	11,379	9,251
A	8090	44900	Other Contract	17,400	17,400	17,400		
A	8090	45100	Equipment Rental	3,500	3,500	1,380		2,120
A	8090	46100	Equipment Maintenance	14,000	8,300	7,960		340
A	8090	46200	Credit Card Fees	700	50			50
A	8090	46300	Building, Property Maintenance		600	600		
A	8090	46350	Bay Management Program	200,750	251,250	194,692		56,558
A	8090	47200	Travel Expense	250	500			500
A	8090	47680	Awareness Program	9,742	6,242	4,927		1,315
A	8090	47900	Other Expenses	1,350	1,750	1,084		666
Total Environmental Control				<u>1,833,097</u>	<u>2,223,758</u>	<u>2,116,880</u>	<u>11,505</u>	<u>95,373</u>
Housing Authority								
A	8620	47500	Fees for Service	20,000	20,000	12,500		7,500
Total Housing Authority				<u>20,000</u>	<u>20,000</u>	<u>12,500</u>	<u>-0-</u>	<u>7,500</u>
Intergovernmental Affairs								
A	8686	11000	Salaries - Regular	889,587	878,979	720,264		158,715
A	8686	12000	Salaries - Part Time	50,000	50,000			50,000
A	8686	13000	Salaries - Overtime	5,000	5,000	83		4,917
A	8686	47200	Travel Expense	500	500			500
A	8686	47630	Public Service Contract	28,000	28,000	28,000		
A	8686	48080	Support Services		10,608	10,608		
Total Intergovernmental Affairs				<u>973,087</u>	<u>973,087</u>	<u>758,955</u>	<u>-0-</u>	<u>214,132</u>
TOTAL HOME AND COMMUNITY SERVICES				<u>2,826,184</u>	<u>3,216,845</u>	<u>2,888,335</u>	<u>11,505</u>	<u>317,005</u>

(continued)

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
EMPLOYEE BENEFITS								
State Employees' Retirement System								
A	1640	81000	State Employee Retirement System	800,000	918,415	918,415		
A	9010	81000	State Employee Retirement System	7,200,000	6,429,063	6,429,063		
A	9010	82000	NYSLRS Voluntary Define Contribution (VDC)	30,000	29,997	25,142		4,855
Total State Employees' Retirement System				<u>8,030,000</u>	<u>7,377,475</u>	<u>7,372,620</u>	-0-	<u>4,855</u>
Social Security								
A	1640	83000	Social Security	350,000	354,060	354,060		
A	9030	83000	Social Security	3,300,000	3,709,999	3,464,959		245,040
Total Social Security				<u>3,650,000</u>	<u>4,064,059</u>	<u>3,819,019</u>	-0-	<u>245,040</u>
Workers' Compensation								
A	1640	84000	Workers' Compensation	40,000	46,179	46,179		
A	9040	84000	Workers' Compensation	600,000	354,960	354,960		
AMW	0001	02801	Interfund Revenues	(600,000)	(354,960)	(354,960)		
AMW	0001	02801	Interfund Revenues	(40,000)	(6,676)	(6,676)		
AMW	0001	02801	Interfund Revenues	(5,000)				
AMW	0001	02801	Interfund Revenues	(5,000)				
AMW	0001	02801	Interfund Revenues	(600,000)	(442,866)	(442,866)		
AMW	0001	02801	Interfund Revenues	(40,000)	(46,179)	(46,179)		
AMW	0001	02801	Interfund Revenues	(5,000)	(3,895)	(3,895)		
AMW	0001	02801	Interfund Revenues	(15,000)	(11,127)	(11,127)		
AMW	0001	02801	Interfund Revenues	(200,000)	(269,280)	(269,280)		
AMW	0001	02801	Interfund Revenues	(3,650,000)	(4,226,699)	(4,226,699)		
AMW	0001	02801	Interfund Revenues	(150,000)	(98,476)	(98,476)		
AMW	0001	02801	Interfund Revenues	(140,000)	(103,484)	(103,484)		
AMW	9040	84010	Workers' Compensation	3,900,000	4,104,511	4,104,511		
AMW	9040	84020	Workers' Compensation	1,100,000	1,008,263	1,008,263		
AMW	9040	84030	Workers' Compensation	550,000	800,440	800,440		
AMW	9040	84040	HR Employee Services	150,000	10,326	10,308		18
Total Workers' Compensation				<u>890,000</u>	<u>761,037</u>	<u>761,019</u>	-0-	<u>18</u>
Disability Benefits								
A	1640	85500	Disability benefits	1,000	1,000			1,000
A	9055	85500	Disability benefits	5,000	5,000			5,000
Total Disability Benefits				<u>6,000</u>	<u>6,000</u>	-0-	-0-	<u>6,000</u>
Unemployment Benefits								
A	1640	86200	Unemployment benefits	1,000	1,000			1,000
A	9050	86200	Unemployment benefits	50,000	50,000	4,033		45,967
Total Unemployment Benefits				<u>51,000</u>	<u>51,000</u>	<u>4,033</u>	-0-	<u>46,967</u>
Hospital, Medical, and Dental								
A	1640	80000	Medical, Dental, Optical Insurance	1,720,000	2,023,813	2,023,813		
A	9060	80000	Medical, Dental, Optical Insurance	14,600,000	13,957,079	13,779,300		177,779
A	9089	87000	Hospital Medicare Reimbursement	900,000	1,037,616	1,037,616		
AMM	0001	02801	Interfund Revenues	(14,600,000)	(13,957,079)	(13,957,079)		
AMM	0001	02801	Interfund Revenues	(2,160,000)	(2,435,803)	(2,435,803)		
AMM	0001	02801	Interfund Revenues	(4,320,000)	(3,931,979)	(3,931,979)		
AMM	0001	02801	Interfund Revenues	(1,720,000)	(2,023,813)	(2,023,813)		
AMM	0001	02801	Interfund Revenues	(600,000)	(375,851)	(375,851)		
AMM	0001	02801	Interfund Revenues	(600,000)	(386,693)	(386,693)		
AMM	0001	02801	Interfund Revenues	(3,600,000)	(3,306,765)	(3,306,765)		
AMM	0001	02801	Interfund Revenues	(8,960,000)	(7,863,958)	(7,863,958)		
AMM	0001	02801	Interfund Revenues	(1,120,000)	(1,355,232)	(1,355,232)		
AMM	0001	02801	Interfund Revenues	(640,000)	(502,339)	(502,339)		
AMM	9060	80000	Medical, Dental, Optical Insurance	37,170,000	37,170,000	35,702,285		1,467,715
AMM	9060	80010	Medical Insurance HIP	1,100,000	1,089,370	910,832		178,538
AMM	9060	80020	Health Insurance Buy Back Program	675,000	685,630	685,630		
AMM	9060	80030	Consultation	50,000	50,000	50,000		
AMM	9060	80040	Medical Insurance General Administration	5,000	5,000	3,178		1,822
Total Hospital, Medical, and Dental				<u>17,900,000</u>	<u>19,878,996</u>	<u>18,053,142</u>	-0-	<u>1,825,854</u>
TOTAL EMPLOYEE BENEFITS				<u>30,527,000</u>	<u>32,138,567</u>	<u>30,009,833</u>	-0-	<u>2,128,734</u>
TOTAL CURRENT				<u>106,344,863</u>	<u>115,226,180</u>	<u>108,053,917</u>	<u>366,612</u>	<u>6,805,651</u>

(continued)

TOWN OF OYSTER BAY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
DEBT SERVICE								
Debt principal:								
A	9730	60000	Bond anticipation notes		1,190,000	1,190,000		
A	9785	60000	Capital lease	25,000	25,000	22,342		2,658
Total Principal				<u>25,000</u>	<u>1,215,000</u>	<u>1,212,342</u>	<u>-0-</u>	<u>2,658</u>
Debt interest								
A	9730	70000	Bond anticipation notes		298,287	298,287		
Total Interest				<u>-0-</u>	<u>298,287</u>	<u>298,287</u>	<u>-0-</u>	<u>-0-</u>
TOTAL DEBT SERVICE				<u>25,000</u>	<u>1,513,287</u>	<u>1,510,629</u>	<u>-0-</u>	<u>2,658</u>
TOTAL EXPENDITURES				<u>106,369,863</u>	<u>116,739,467</u>	<u>109,564,546</u>	<u>366,612</u>	<u>6,808,309</u>
EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				<u>34,352,074</u>	<u>31,195,987</u>	<u>41,286,749</u>	<u>(366,612)</u>	<u>9,724,150</u>
OTHER FINANCING SOURCES/(USES)								
Transfers In								
A	0001	05031	Debt service fund			2,648,309		2,648,309
Total Transfers In				<u>-0-</u>	<u>-0-</u>	<u>2,648,309</u>	<u>-0-</u>	<u>2,648,309</u>
Transfers Out								
A	9901	90000	Debt service fund	(34,674,598)	(31,469,750)	(31,469,750)		
A	9950	92000	Capital Fund	(48,761)	(48,761)	(48,761)		
Total Transfers Out				<u>(34,674,598)</u>	<u>(31,518,511)</u>	<u>(31,518,511)</u>	<u>-0-</u>	<u>-0-</u>
TOTAL OTHER FINANCING SOURCES/(USES)				<u>(34,674,598)</u>	<u>(31,518,511)</u>	<u>(28,870,202)</u>	<u>-0-</u>	<u>2,648,309</u>
NET CHANGE IN FUND BALANCE				<u>\$ (322,524)</u>	<u>\$ (322,524)</u>	<u>12,416,547</u>	<u>\$ (366,612)</u>	<u>\$ 12,372,459</u>
FUND BALANCE AT BEGINNING OF YEAR						<u>21,784,843</u>		
FUND BALANCE AT END OF YEAR						<u>\$ 34,201,390</u>		

TOWN OF OYSTER BAY
TOWN OUTSIDE VILLAGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
B	0001	01001	Ad valorem taxes	\$ 99,957	\$ 99,957	\$ 99,957	\$ -0-
TOTAL REAL PROPERTY TAXES				<u>99,957</u>	<u>99,957</u>	<u>99,957</u>	<u>-0-</u>
OTHER REAL PROPERTY TAX ITEMS							
B	0001	01081	Payment in lieu of taxes	20,043	20,042	14,975	(5,067)
TOTAL OTHER REAL PROPERTY TAX ITEMS				<u>20,043</u>	<u>20,042</u>	<u>14,975</u>	<u>(5,067)</u>
DEPARTMENTAL INCOME							
Building							
B	0001	02555	Building fees	11,367,659	11,579,644	8,891,817	(2,687,827)
B	0001	02545	Other Licenses	1,500,000	1,500,000	541,550	(958,450)
Zoning							
B	0001	02110	Zoning Fees	350,000	350,000	313,450	(36,550)
Planning							
B	0001	02115	Planning Board Fees	30,000	30,000	12,750	(17,250)
TOTAL DEPARTMENTAL INCOME				<u>13,247,659</u>	<u>13,459,644</u>	<u>9,759,567</u>	<u>(3,700,077)</u>
INTERGOVERNMENTAL CHARGES							
B	0001	02389	Nassau County local government assistance			3,950,000	3,950,000
TOTAL INTERGOVERNMENTAL CHARGES				<u>-0-</u>	<u>-0-</u>	<u>3,950,000</u>	<u>3,950,000</u>
MISCELLANEOUS LOCAL SOURCES							
B	0001	02701	Refund of Prior Year's Expenditures			23,765	23,765
TOTAL MISCELLANEOUS LOCAL SOURCES				<u>-0-</u>	<u>-0-</u>	<u>23,765</u>	<u>23,765</u>
TOTAL REVENUES				<u>13,367,659</u>	<u>13,579,643</u>	<u>13,848,264</u>	<u>268,621</u>

(continued)

TOWN OF OYSTER BAY
TOWN OUTSIDE VILLAGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
PUBLIC SAFETY								
Animal Warden Services								
B	3510	44920	General Fund Contractual Expense	405,251	405,251	405,251		
Total Animal Warden Services				405,251	405,251	405,251	-0-	-0-
Building								
B	3620	11000	Salaries - Regular	5,246,870	5,192,247	5,162,463		29,784
B	3620	12000	Salaries - Part Time	124,000	156,707	153,876		2,831
B	3620	13000	Salaries - Overtime	25,000	26,424	26,424		
B	3620	21000	Furniture	2,600	2,600	2,290		310
B	3620	22000	Office Equipment	1,000	1,000		284	716
B	3620	25000	General Equipment	1,400	4,900	4,896		4
B	3620	41300	Office Supplies	10,200	10,200	8,182		2,018
B	3620	41400	Uniforms	2,072	2,072	1,292		780
B	3620	43000	Unallocated Insurance	93,607	92,908	92,907		1
B	3620	44140	Training	4,000	4,000	3,230		770
B	3620	44800	Professional Services	15,000	23,880	8,880		15,000
B	3620	44900	Other Contract	180,000	180,000	107,870		72,130
B	3620	46100	Equipment Maintenance	2,500	2,500	934		1,566
B	3620	46200	Credit Card Fees	900	50,248	50,248		
B	3620	46410	IT Maintenance	146,000	57,165	41,337		15,828
B	3620	47100	MTA Payroll Tax	20,000	20,000	18,893		1,107
B	3620	47200	Travel Expense	200	200			200
B	3620	47900	Other Expenses	1,559	1,559	984		575
B	3620	49100	Vehicle Maintenance Charge	84,938	114,722	114,722		
B	3620	49200	Administration Costs	1,029,667	1,029,667	1,029,667		
Total Building				6,991,513	6,972,999	6,829,095	284	143,620
TOTAL PUBLIC SAFETY				7,396,764	7,378,250	7,234,346	284	143,620
CULTURE AND RECREATION								
Memorial Day Assistance								
B	7550	47800	Contractual Expenses	5,000	5,000			5,000
Total Memorial Day Assistance				5,000	5,000	-0-	-0-	5,000
TOTAL CULTURE AND RECREATION				5,000	5,000	-0-	-0-	5,000
HOME AND COMMUNITY SERVICES								
Board of Appeals								
B	8010	11000	Salaries - Regular	272,385	262,385	256,753		5,632
B	8010	43000	Unallocated Insurance	6,849	6,798	6,798		
B	8010	44100	Printing Public & Legal Notices	40,000	40,000	30,558		9,442
B	8010	44120	Public Stenographer	25,000	25,000	17,927		7,073
B	8010	44800	Professional Services	50,000	60,000	29,681		30,319
B	8010	47100	MTA Payroll Tax	1,100	1,100	910		190
B	8010	49200	Administration Costs	75,337	75,337	75,337		
Total Board of Appeals				470,671	470,620	417,964	-0-	52,656
Planning and Development - Staff								
B	8020	11000	Salaries - Regular	767,231	703,413	691,512		11,901
B	8020	13000	Salaries - Overtime	10,000	10,000	5,485		4,515
B	8020	43000	Unallocated Insurance	15,236	15,123	15,123		
B	8020	44800	Professional Services	83,130	83,130	65,715		17,415
B	8020	47100	MTA Payroll Tax	3,000	3,000	2,547		453
B	8020	49100	Vehicle Maintenance Charge	72,190	69,359	69,359		
B	8020	49200	Administration Costs	167,598	167,598	167,598		
Total Planning and Development - Staff				1,118,385	1,051,623	1,017,339	-0-	34,284
TOTAL HOME AND COMMUNITY SERVICES				1,589,056	1,522,243	1,435,303	-0-	86,940

(continued)

TOWN OF OYSTER BAY
TOWN OUTSIDE VILLAGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
EMPLOYEE BENEFITS								
State Employee Retirement System								
B	3620	81000	State Employee Retirement System	975,000	945,216	893,992		51,224
B	8010	81000	State Employee Retirement System	53,000	53,000	45,504		7,496
B	8020	81000	State Employee Retirement System	150,000	150,000	126,075		23,925
Total State Employee Retirement System				<u>1,178,000</u>	<u>1,148,216</u>	<u>1,065,571</u>	<u>-0-</u>	<u>82,645</u>
Social Security								
B	3620	83000	Social Security	410,000	430,837	420,837		10,000
B	8010	83000	Social Security	22,000	22,000	20,208		1,792
B	8020	83000	Social Security	60,000	60,000	55,123		4,877
Total Social Security				<u>492,000</u>	<u>512,837</u>	<u>496,168</u>	<u>-0-</u>	<u>16,669</u>
Workers' Compensation								
B	3620	84000	Workers' Compensation	40,000	6,676	6,676		
B	8010	84000	Workers' Compensation	5,000				
B	8020	84000	Workers' Compensation	5,000				
Total Workers' Compensation				<u>50,000</u>	<u>6,676</u>	<u>6,676</u>	<u>-0-</u>	<u>-0-</u>
Disability Benefits								
B	3620	85500	Disability benefits	1,000	1,000			1,000
B	8010	85500	Disability benefits	400	400			400
B	8020	85500	Disability benefits	200	200			200
Total Disability Benefits				<u>1,600</u>	<u>1,600</u>	<u>-0-</u>	<u>-0-</u>	<u>1,600</u>
Unemployment Benefits								
B	3620	86200	Unemployment benefits	1,000	1,000			1,000
B	8010	86200	Unemployment benefits	1,000	1,000			1,000
B	8020	86200	Unemployment benefits	1,000	1,000			1,000
Total Unemployment Benefits				<u>3,000</u>	<u>3,000</u>	<u>-0-</u>	<u>-0-</u>	<u>3,000</u>
Hospital, Medical and Dental								
B	3620	80000	Medical, Dental, Optical Insurance	1,600,000	1,929,850	1,929,850		
B	3620	87000	Hospital Medicare Reimbursement	80,000	153,262	119,938		33,324
B	8010	80000	Medical, Dental, Optical Insurance	200,000	263,818	263,818		
B	8010	87000	Hospital Medicare Reimbursement	15,000	15,000	10,271		4,729
B	8020	80000	Medical, Dental, Optical Insurance	360,000	242,135	242,135		
B	8020	87000	Hospital Medicare Reimbursement	20,000	20,000	18,371		1,629
Total Hospital, Medical and Dental				<u>2,275,000</u>	<u>2,624,065</u>	<u>2,584,383</u>	<u>-0-</u>	<u>39,682</u>
TOTAL EMPLOYEE BENEFITS				<u>3,999,600</u>	<u>4,296,394</u>	<u>4,152,798</u>	<u>-0-</u>	<u>143,596</u>
TOTAL CURRENT				<u>12,990,420</u>	<u>13,201,887</u>	<u>12,822,447</u>	<u>284</u>	<u>379,156</u>
DEBT SERVICE								
Debt interest								
B	9730	70000	Bond anticipation notes		516	516		
Total Interest				<u>-0-</u>	<u>516</u>	<u>516</u>	<u>-0-</u>	<u>-0-</u>
TOTAL DEBT SERVICE				<u>-0-</u>	<u>516</u>	<u>516</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES				<u>12,990,420</u>	<u>13,202,403</u>	<u>12,822,963</u>	<u>284</u>	<u>379,156</u>
EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				<u>377,239</u>	<u>377,240</u>	<u>1,025,301</u>	<u>(284)</u>	<u>647,777</u>
OTHER FINANCING SOURCES/(USES)								
Transfers In								
B	0001	05031	Debt service fund		243,509	5,065		(238,444)
Total Transfers In				<u>-0-</u>	<u>243,509</u>	<u>5,065</u>	<u>-0-</u>	<u>(238,444)</u>
Transfers Out								
B	9901	90000	Debt service fund	(386,300)	(629,810)	(384,835)		244,975
Total Transfers Out				<u>(386,300)</u>	<u>(629,810)</u>	<u>(384,835)</u>	<u>-0-</u>	<u>244,975</u>
TOTAL OTHER FINANCING SOURCES/(USES)				<u>(386,300)</u>	<u>(386,301)</u>	<u>(379,770)</u>	<u>-</u>	<u>6,531</u>
NET CHANGE IN FUND BALANCE				<u>\$ (9,061)</u>	<u>\$ (9,061)</u>	<u>645,531</u>	<u>\$ (284)</u>	<u>\$ 654,308</u>
FUND BALANCE AT BEGINNING OF YEAR						<u>1,681,786</u>		
FUND BALANCE AT END OF YEAR						<u>\$ 2,327,317</u>		

TOWN OF OYSTER BAY
HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
DB	0001	01001	Ad valorem taxes	\$50,193,626	\$50,193,626	\$ 50,193,626	\$ -0-
TOTAL REAL PROPERTY TAXES				<u>50,193,626</u>	<u>50,193,626</u>	<u>50,193,626</u>	<u>-0-</u>
OTHER REAL PROPERTY TAX ITEMS							
DB	0001	01081	Payment in lieu of taxes	2,450,148	2,450,148	2,452,559	2,411
TOTAL OTHER REAL PROPERTY TAX ITEMS				<u>2,450,148</u>	<u>2,450,148</u>	<u>2,452,559</u>	<u>2,411</u>
DEPARTMENTAL INCOME							
DB	0001	01560	Public safety cleanup	400,000	408,598	534,539	125,941
DB	0001	01560	Public safety vacant and abandoned buildings			241,616	241,616
DB	0001	01570	Charges demolition of unsafe buildings	100,000	100,000	264,448	164,448
DB	0001	01721	Other Transportation			200,000	200,000
DB	0001	01789	Other Transportation	100,000	100,000	(600)	(100,600)
TOTAL DEPARTMENTAL INCOME				<u>600,000</u>	<u>608,598</u>	<u>1,240,003</u>	<u>631,405</u>
INTERGOVERNMENTAL CHARGES							
DB	0001	02389	Nassau County local government assistance			400,000	400,000
DB	0001	02300	Services, Other Governments			26,784	26,784
TOTAL INTERGOVERNMENTAL CHARGES				<u>-0-</u>	<u>-0-</u>	<u>426,784</u>	<u>426,784</u>
USE OF MONEY AND PROPERTY							
DB	0001	02401	Interest And Earnings			139,997	139,997
DB	0001	02410	Rental of Real Property			7,502	7,502
TOTAL USE OF MONEY AND PROPERTY				<u>-0-</u>	<u>-0-</u>	<u>147,499</u>	<u>147,499</u>
MISCELLANEOUS LOCAL SOURCES							
DB	0001	02770	Road Restoration Fee			49,262	49,262
DB	0001	02770	Miscellaneous Revenue	20,000	20,000	112,601	92,601
TOTAL MISCELLANEOUS LOCAL SOURCES				<u>20,000</u>	<u>20,000</u>	<u>161,863</u>	<u>141,863</u>
TOTAL REVENUE				<u>53,263,774</u>	<u>53,272,372</u>	<u>54,622,334</u>	<u>1,349,962</u>

(continued)

TOWN OF OYSTER BAY
HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original	Final	Actual	Encum-	Variance	
				Budget	Budget		brances	with	
								Final	
								Budget	
EXPENDITURES									
TRANSPORTATION									
Maintenance of Streets									
DB	5110	11000	Salaries - Regular	8,091,008	8,140,255	8,140,255			
DB	5110	12000	Salaries - Part Time	320,000	495,378	495,378			
DB	5110	12010	Salaries - Seasonal	56,000	27,135	27,135			
DB	5110	13000	Salaries - Overtime	500,000	748,862	748,862			
DB	5110	13000	Salaries - Overtime		174	174			
DB	5110	14000	Salaries - Shift Differential	13,000	2,890	2,890			
DB	5110	25000	General Equipment	20,816	23,953	23,953			
DB	5110	41400	Uniforms	19,513	22,944	22,046	898		
DB	5110	41500	Inventory Change Materials & Supplies		(111,027)	(111,027)			
DB	5110	41600	Materials & Supplies	55,000	52,170	51,478	692		
DB	5110	41710	Signs, Supplies	112,771	108,437	108,437			
DB	5110	41720	Small Tools & Implements	3,500	3,417	3,417			
DB	5110	41730	Asphalt	45,000	28,143	28,143			
DB	5110	41770	Sand, Stone, Gravel	1,000	989	989			
DB	5110	41900	Ground Supplies	1,000	840	840			
DB	5110	43000	Unallocated Insurance	425,088	421,920	421,920			
DB	5110	44900	Other Contract	3,500	2,517	2,517			
DB	5110	45100	Equipment Rental	3,000					
DB	5110	46100	Equipment Maintenance	2,000					
DB	5110	46300	Building, Property Maintenance	26,500	3,236	3,236			
DB	5110	46650	Secure Unsafe Property	60,000	17,268	17,268			
DB	5110	46650	Secure Unsafe Property		18,236	18,236			
DB	5110	47100	MTA Payroll Tax	40,000	33,889	33,889			
DB	5110	47200	Travel Expense	200					
DB	5110	49200	Administration Costs	4,675,973	4,675,973	4,675,973			
			Total Maintenance of Streets	14,474,869	14,717,599	14,716,009	1,590		-0-
Machinery									
DB	5130	43000	Unallocated Insurance	28,274	28,347	28,347			
DB	5130	49100	Vehicle Maintenance Charge	2,855,991	3,378,623	3,378,623			
DB	5130	49200	Administration Costs	314,159	314,159	314,159			
			Total Machinery	3,198,424	3,721,129	3,721,129	-0-		-0-
Snow Removal									
DB	5142	41230	Parts	60,000	60,000	60,000			
DB	5142	43000	Unallocated Insurance	21,924	21,760	21,760			
DB	5142	47900	Other Expenses	3,000	558	558			
DB	5142	48900	Snow Removal	2,129,358	1,634,046	1,634,046			
DB	5142	49200	Administration Costs	241,159	241,159	241,159			
			Total Snow Removal	2,455,441	1,957,523	1,957,523	-0-		-0-
			TOTAL TRANSPORTATION	20,128,734	20,396,251	20,394,661	1,590		-0-
EMPLOYEE BENEFITS									
State Employee Retirement System									
DB	5110	81000	State Employee Retirement System	1,500,000	1,693,940	1,693,940			
			Total State Employee Retirement System	1,500,000	1,693,940	1,693,940	-0-		-0-
Social Security									
DB	5110	83000	Social Security	700,000	755,224	755,224			
			Total Social Security	700,000	755,224	755,224	-0-		-0-
Workers' Compensation									
DB	5110	84000	Workers' Compensation	600,000	442,866	442,866			
			Total Workers' Compensation	600,000	442,866	442,866	-0-		-0-
Disability Benefits									
DB	5110	85500	Disability benefits	1,000					
			Total Disability Benefits	1,000	-0-	-0-	-0-		-0-
Unemployment Benefits									
DB	5110	86200	Unemployment benefits	1,000					
			Total Unemployment Benefits	1,000	-0-	-0-	-0-		-0-
Hospital, Medical and Dental									
DB	5110	80000	Medical, Dental, Optical Insurance	4,320,000	3,931,979	3,931,979			
DB	5110	87000	Hospital Medicare Reimbursement	150,000	243,946	243,946			
			Total Hospital, Medical and Dental	4,470,000	4,175,925	4,175,925	-0-		-0-
			TOTAL EMPLOYEE BENEFITS	7,272,000	7,067,955	7,067,955	-0-		-0-
			TOTAL CURRENT	27,400,734	27,464,206	27,462,616	1,590		-0-
DEBT SERVICE									
Debt interest									
DB	9730	70000	Bond anticipation notes		581,935	581,935			
			Total Interest	0	581,935	581,935	-0-		-0-
			TOTAL DEBT SERVICE	-0-	581,935	581,935	-0-		-0-
			TOTAL EXPENDITURES	27,400,734	28,046,141	28,044,551	1,590		-0-
			EXCESS (DEFICIENCY) OF REVENUES						
			OVER (UNDER) EXPENDITURES	25,863,040	25,226,231	26,577,783	(1,590)		1,349,962
OTHER FINANCING SOURCES/(USES)									
Transfers In									
DB	0001	05031	Debt service fund		3,687,500	2,765,324			(922,176)
			Total Transfers In	-0-	3,687,500	2,765,324	-0-		(922,176)
Transfers Out									
DB	9901	90000	Debt service fund	(25,887,440)	(28,938,131)	(25,250,631)			3,687,500
			Total Transfers Out	(25,887,440)	(28,938,131)	(25,250,631)	-0-		3,687,500
			TOTAL OTHER FINANCING SOURCES/(USES)	(25,887,440)	(25,250,631)	(22,485,307)	-0-		2,765,324
			NET CHANGE IN FUND BALANCE	\$ (24,400)	\$ (24,400)	4,092,476	\$ (1,590)		\$ 4,115,286
			FUND BALANCE AT BEGINNING OF YEAR			14,477,587			
			FUND BALANCE AT END OF YEAR			\$ 18,570,063			

TOWN OF OYSTER BAY
DRAINAGE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

			Original Budget	Final Budget	Actual	Variance with Final Budget	
REVENUES							
REAL PROPERTY TAXES							
SD	0001	01001	Ad valorem taxes	\$ 2,157,318	\$ 2,157,318	\$ 2,157,318	\$ -0-
			TOTAL REAL PROPERTY TAXES	2,157,318	2,157,318	2,157,318	-0-
OTHER REAL PROPERTY TAX ITEMS							
SD	0001	01081	Payment in lieu of taxes	65,559	65,559	140,856	75,297
			TOTAL OTHER REAL PROPERTY TAX ITEMS	65,559	65,559	140,856	75,297
USE OF MONEY AND PROPERTY							
SD	0001	02401	Interest And Earnings	-	-	7,358	7,358
			TOTAL USE OF MONEY AND PROPERTY	-0-	-0-	7,358	7,358
			TOTAL REVENUES	2,222,877	2,222,877	2,305,532	82,655
EXPENDITURES							
HOME AND COMMUNITY SERVICES							
SD	8540	11000	Salaries - Regular	419,205	746,123	333,026	413,097
SD	8540	25000	General Equipment	10,000	10,000	10,000	10,000
SD	8540	41400	Uniforms	910	910	910	-
SD	8540	41600	Materials & Supplies	19,000	19,000	18,298	702
SD	8540	41750	Steel	900	900	900	-
SD	8540	41900	Ground Supplies	1,600	1,600	1,090	510
SD	8540	43000	Unallocated Insurance	19,847	19,847	19,699	148
SD	8540	45100	Equipment Rental	5,500	5,500	-	5,500
SD	8540	46100	Equipment Maintenance	500	500	500	-
SD	8540	47100	MTA Payroll Tax	2,200	2,200	1,325	875
SD	8540	49100	Vehicle Maintenance Charge	590,162	477,937	477,937	-
SD	8540	49200	Administration Costs	218,318	218,318	218,300	18
			TOTAL HOME AND COMMUNITY SERVICES	1,288,142	1,502,835	1,070,585	432,250
EMPLOYEE BENEFITS							
State Employee Retirement System							
SD	8540	81000	State Employee Retirement System	110,000	110,000	64,903	45,097
			Total State Employee Retirement System	110,000	110,000	64,903	45,097
Social Security							
SD	8540	83000	Social Security	50,000	50,000	28,707	21,293
			Total Social Security	50,000	50,000	28,707	21,293
Disability Benefits							
SD	8540	85500	Disability benefits	200	200	-	200
			Total Disability Benefits	200	200	-0-	200
Workers' Compensation							
SD	8540	84000	Workers' Compensation	5,000	3,895	3,895	-
			Total Workers' Compensation	5,000	3,895	3,895	-0-
Hospital, Medical and Dental							
SD	8540	80000	Medical, Dental, Optical Insurance	600,000	375,851	375,851	-
SD	8540	87000	Hospital Medicare Reimbursement	40,000	43,387	42,282	1,105
			Total Hospital, Medical and Dental	640,000	419,238	418,133	1,105
Unemployment Insurance							
SD	8540	86200	Unemployment insurance	1,000	1,000	-	1,000
			Total Unemployment Insurance	1,000	1,000	-0-	1,000
			TOTAL EMPLOYEE BENEFITS	806,200	584,333	515,638	68,695
			TOTAL CURRENT	2,094,342	2,087,168	1,586,223	500,945
DEBT SERVICE							
Debt interest							
SD	9730	70000	Bond anticipation notes	-	7,175	7,175	-
			Total Interest	-0-	7,175	7,175	-0-
			TOTAL DEBT SERVICE	-0-	7,175	7,175	-0-
			TOTAL EXPENDITURES	2,094,342	2,094,343	1,593,398	500,945
			EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	128,535	128,534	712,134	583,600
OTHER FINANCING SOURCES/(USES)							
Transfers In							
SD	0001	05031	Debt service fund	-	-	5,610	5,610
			Total Transfers In	-0-	-0-	5,610	5,610
Transfers Out							
SD	9901	90000	Debt service fund	(129,445)	(129,445)	(121,996)	7,449
			Total Transfers Out	(129,445)	(129,445)	(121,996)	7,449
			TOTAL OTHER FINANCING SOURCES/(USES)	(129,445)	(129,445)	(116,386)	13,059
			NET CHANGE IN FUND BALANCE	\$ (910)	\$ (911)	595,748	\$ 596,659
			FUND BALANCE AT BEGINNING OF YEAR			559,592	
			FUND BALANCE AT END OF YEAR			\$ 1,155,340	

TOWN OF OYSTER BAY
FIRE PROTECTION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original	Final	Actual	Variance	
				Budget	Budget		with	
							Final	
							Budget	
REVENUES								
REAL PROPERTY TAXES								
SF	0001	01001	Ad valorem taxes	\$ 10,660	\$ 10,660	\$ 10,660	\$ -0-	
SF02	0001	01001	Ad valorem taxes	718,012	718,012	718,012		
SF08	0001	01001	Ad valorem taxes	991,259	991,259	991,259		
SF09	0001	01001	Ad valorem taxes	4,362,509	4,362,509	4,362,509		
SF12	0001	01001	Ad valorem taxes	291,105	291,105	291,105		
SF14	0001	01001	Ad valorem taxes	94,546	94,546	94,546		
SF15	0001	01001	Ad valorem taxes	41,000	41,000	41,000		
SW02	0001	01001	Ad valorem taxes	189,999	189,999	189,999		
TOTAL REAL PROPERTY TAXES				6,699,090	6,699,090	6,699,090	-0-	
OTHER REAL PROPERTY TAX ITEMS								
SF	0001	01081	Payment in lieu of taxes	2,840	2,840	532	(2,308)	
SF02	0001	01081	Payment in lieu of taxes	299,988	299,988	97,896	(202,092)	
SF08	0001	01081	Payment in lieu of taxes	348,991	348,991	38,739	(310,252)	
SF09	0001	01081	Payment in lieu of taxes	1,527,191	1,527,191	202,749	(1,324,442)	
SF12	0001	01081	Payment in lieu of taxes	78,895	78,895	10,219	(68,676)	
SF14	0001	01081	Payment in lieu of taxes	25,454	25,454		(25,454)	
SF15	0001	01081	Payment in lieu of taxes	9,000	9,000		(9,000)	
SW02	0001	01081	Payment in lieu of taxes	40,001	40,001	35,876	(4,125)	
TOTAL OTHER REAL PROPERTY TAX ITEMS				2,332,360	2,332,360	386,011	(1,946,349)	
INTERGOVERNMENTAL CHARGES								
SF	0001	02389	Nassau County local government assistance			10,000	10,000	
SF02	0001	02389	Nassau County local government assistance			280,000	280,000	
SF08	0001	02389	Nassau County local government assistance		72,029	380,000	307,971	
SF09	0001	02389	Nassau County local government assistance			950,000	950,000	
SF12	0001	02389	Nassau County local government assistance		68,916	100,000	31,084	
SF14	0001	02389	Nassau County local government assistance		5,912	40,000	34,088	
TOTAL INTERGOVERNMENTAL CHARGES				-0-	146,857	1,760,000	1,613,143	
USE OF MONEY AND PROPERTY								
SF02	0001	02401	Interest And Earnings			51,343	51,343	
SF08	0001	02401	Interest And Earnings			74,944	74,944	
SF09	0001	02401	Interest And Earnings			132,814	132,814	
SF12	0001	02401	Interest And Earnings			1,158	1,158	
SF14	0001	02401	Interest And Earnings			288	288	
SF15	0001	02401	Interest And Earnings			529	529	
SW02	0001	02401	Interest And Earnings			3,178	3,178	
TOTAL USE OF MONEY AND PROPERTY				-0-	-0-	264,254	264,254	
MISCELLANEOUS LOCAL SOURCES								
SF	0001	02701	Refunds of Prior Year's Expenditures		5,256	5,711	455	
TOTAL MISCELLANEOUS LOCAL SOURCES				-0-	5,256	5,711	455	
TOTAL REVENUES				9,031,450	9,183,563	9,115,066	(68,497)	
EXPENDITURES								
PUBLIC SAFETY								
SF	3410	44910	Fire Protection Contract	8,000	13,256	13,256		
SF	3410	47790	NYVFBL	5,500	5,500	4,522	978	
SF02	3410	44900	Other Contract	138,000				
SF02	3410	44902	LOSAP Expenditures		84,973	84,973		
SF02	3410	44910	Fire Protection Contract	800,000	884,209	884,209		
SF02	3410	47790	NYVFBL	80,000	48,818	39,798	9,020	
SF08	3410	44900	Other Contract	200,000				
SF08	3410	44902	LOSAP Expenditures		118,489	118,489		
SF08	3410	44910	Fire Protection Contract	1,050,000	1,238,717	1,121,466	117,251	
SF08	3410	45300	Hydrant Rental	20,250	20,250	20,250		
SF08	3410	47790	NYVFBL	70,000	34,823	34,823		
SF09	3410	44902	LOSAP Expenditures		87,745	87,745		
SF09	3410	44910	Fire Protection Contract	5,600,000	5,600,000	5,088,867	511,133	
SF09	3410	45300	Hydrant Rental	114,700	114,700	114,700		
SF09	3410	47790	NYVFBL	175,000	87,255	87,059	196	
SF12	3410	44910	Fire Protection Contract	320,000	388,916	388,916		
SF12	3410	47790	NYVFBL	50,000	50,000	24,874	25,126	
SF14	3410	44910	Fire Protection Contract	120,000	125,912	125,912		
SF15	3410	44910	Fire Protection Contract	35,000	35,267	35,267		
SF15	3410	47790	NYVFBL	15,000	14,733		14,733	
SW02	8340	45300	Hydrant Rental	230,000	230,000	195,282	34,718	
TOTAL PUBLIC SAFETY				9,031,450	9,183,563	8,470,408	713,155	
TOTAL CURRENT				9,031,450	9,183,563	8,470,408	713,155	
TOTAL EXPENDITURES				9,031,450	9,183,563	8,470,408	713,155	
EXCESS (DEFICIENCY) OF REVENUES								
OVER (UNDER) EXPENDITURES				-0-	-0-	644,658	644,658	
NET CHANGE IN FUND BALANCE				\$ -0-	\$ -0-	644,658	\$ 644,658	
FUND BALANCE AT BEGINNING OF YEAR						8,575,916		
FUND BALANCE AT END OF YEAR						\$ 9,220,574		

TOWN OF OYSTER BAY
LIGHTING DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
SL	0001	01001	Ad valorem taxes	\$ 3,432,238	\$ 3,432,238	\$ 3,432,238	\$ -0-
			TOTAL REAL PROPERTY TAXES	<u>3,432,238</u>	<u>3,432,238</u>	<u>3,432,238</u>	<u>-0-</u>
OTHER REAL PROPERTY TAX ITEMS							
SL	0001	01081	Payment in lieu of taxes	100,338	100,338	198,202	97,864
			TOTAL OTHER REAL PROPERTY TAX ITEMS	<u>100,338</u>	<u>100,338</u>	<u>198,202</u>	<u>97,864</u>
USE OF MONEY AND PROPERTY							
SL	0001	02401	Interest And Earnings			9,524	9,524
			TOTAL USE OF MONEY AND PROPERTY	<u>-0-</u>	<u>-0-</u>	<u>9,524</u>	<u>9,524</u>
			TOTAL REVENUES	<u>3,532,576</u>	<u>3,532,576</u>	<u>3,639,964</u>	<u>107,388</u>

(continued)

TOWN OF OYSTER BAY
LIGHTING DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
TRANSPORTATION								
SL	5182	11000	Salaries - Regular	437,979	614,476	462,196		152,280
SL	5182	13000	Salaries - Overtime	8,000	8,066	8,066		
SL	5182	25000	General Equipment	4,000	4,000	3,976		24
SL	5182	41400	Uniforms	700	700	524	175	1
SL	5182	41500	Inventory Change Materials & Supplies			(44,472)		44,472
SL	5182	41600	Materials & Supplies	103,900	103,900	100,746	2,998	156
SL	5182	41720	Small Tools & Implements	700	700	698		2
SL	5182	42200	Light, Power & Water	860,000	860,000	853,587		6,413
SL	5182	43000	Unallocated Insurance	31,541	31,541	31,306		235
SL	5182	46100	Equipment Maintenance	1,500	1,500			1,500
SL	5182	47100	MTA Payroll Tax	3,000	3,000	2,003		997
SL	5182	47900	Other Expenses	180	180			180
SL	5182	49100	Vehicle Maintenance Charge	391,806	408,970	408,970		
SL	5182	49200	Administration Costs	346,949	346,949	346,949		
TOTAL TRANSPORTATION				<u>2,190,255</u>	<u>2,384,575</u>	<u>2,175,142</u>	<u>3,173</u>	<u>206,260</u>
EMPLOYEE BENEFITS								
State Employee Retirement System								
SL	5182	81000	State Employee Retirement System	135,000	135,000	82,080		52,920
Total State Employee Retirement System				<u>135,000</u>	<u>135,000</u>	<u>82,080</u>	<u>-0-</u>	<u>52,920</u>
Social Security								
SL	5182	83000	Social Security	60,000	60,000	44,291		15,709
Total Social Security				<u>60,000</u>	<u>60,000</u>	<u>44,291</u>	<u>-0-</u>	<u>15,709</u>
Disability Benefits								
SL	5182	85500	Disability benefits	200	200			200
Total Disability Benefits				<u>200</u>	<u>200</u>	<u>-0-</u>	<u>-0-</u>	<u>200</u>
Workers' Compensation								
SL	5182	84000	Workers' Compensation	15,000	11,127	11,127		
Total Workers' Compensation				<u>15,000</u>	<u>11,127</u>	<u>11,127</u>	<u>-0-</u>	<u>-0-</u>
Hospital, Medical and Dental								
SL	5182	80000	Medical, Dental, Optical Insurance	600,000	386,693	386,693		
SL	5182	87000	Hospital Medicare Reimbursement	30,000	40,050	36,177		3,873
Total Hospital, Medical and Dental				<u>630,000</u>	<u>426,743</u>	<u>422,870</u>	<u>-0-</u>	<u>3,873</u>
Unemployment Insurance								
SL	5182	86200	Unemployment benefits	1,000	1,000			1,000
Total Unemployment Benefits				<u>1,000</u>	<u>1,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,000</u>
TOTAL EMPLOYEE BENEFITS				<u>841,200</u>	<u>634,070</u>	<u>560,368</u>	<u>-0-</u>	<u>73,702</u>
DEBT SERVICE								
Debt interest								
SL	9730	70000	Bond anticipation notes		12,810	12,810		
Total Interest				<u>-0-</u>	<u>12,810</u>	<u>12,810</u>	<u>-0-</u>	<u>-0-</u>
TOTAL DEBT SERVICE				<u>-0-</u>	<u>12,810</u>	<u>12,810</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES				<u>3,031,455</u>	<u>3,031,455</u>	<u>2,748,320</u>	<u>3,173</u>	<u>279,962</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				<u>501,121</u>	<u>501,121</u>	<u>891,644</u>	<u>(3,173)</u>	<u>387,350</u>
OTHER FINANCING SOURCES/(USES)								
Transfers In								
SL	0001	05031	Debt service fund		10,000	41,653		31,653
Total Transfers In				<u>-0-</u>	<u>10,000</u>	<u>41,653</u>	<u>-0-</u>	<u>31,653</u>
Transfers Out								
SL	9901	90000	Debt service fund	(505,021)	(515,021)	(488,738)		26,283
Total Transfers Out				<u>(505,021)</u>	<u>(515,021)</u>	<u>(488,738)</u>	<u>-0-</u>	<u>26,283</u>
TOTAL OTHER FINANCING SOURCES/(USES)				<u>(505,021)</u>	<u>(505,021)</u>	<u>(447,085)</u>	<u>-0-</u>	<u>57,936</u>
NET CHANGE IN FUND BALANCE				<u>\$ (3,900)</u>	<u>\$ (3,900)</u>	<u>444,559</u>	<u>\$ (3,173)</u>	<u>\$ 445,286</u>
FUND BALANCE AT BEGINNING OF YEAR						<u>998,814</u>		
FUND BALANCE AT END OF YEAR						<u>\$ 1,443,373</u>		

TOWN OF OYSTER BAY
PARK DISTRICTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
SP01	0001	01001	Ad valorem taxes	\$ 2,243,777	\$ 2,243,777	\$ 2,243,777	\$ -0-
SP02	0001	01001	Ad valorem taxes	778,216	778,216	778,216	
SP03	0001	01001	Ad valorem taxes	2,779,497	2,779,497	2,779,497	
SP04	0001	01001	Ad valorem taxes	1,911,209	1,911,209	1,911,209	
SP06	0001	01001	Ad valorem taxes	261,708	261,708	261,708	
SP07	0001	01001	Ad valorem taxes	5,656,742	5,656,742	5,656,742	
SP08	0001	01001	Ad valorem taxes	1,170,813	1,170,813	1,170,813	
SP09	0001	01001	Ad valorem taxes	2,830,714	2,830,714	2,830,714	
SP10	0001	01001	Ad valorem taxes	899,999	899,999	899,999	
SP11	0001	01001	Ad valorem taxes	4,721,541	4,721,541	4,721,541	
SP18	0001	01001	Ad valorem taxes	799,991	799,991	799,991	
TOTAL REAL PROPERTY TAXES				<u>24,054,207</u>	<u>24,054,207</u>	<u>24,054,207</u>	<u>-0-</u>
OTHER REAL PROPERTY TAX ITEMS							
SP01	0001	01081	Payment in lieu of taxes	250,027	250,027	259,248	9,221
SP02	0001	01081	Payment in lieu of taxes	129,990	133,032	104,686	(28,346)
SP03	0001	01081	Payment in lieu of taxes	149,947	116,489	183,049	66,560
SP04	0001	01081	Payment in lieu of taxes	99,980	96,938	138,285	41,347
SP06	0001	01081	Payment in lieu of taxes	5,014	1,973	5,228	3,255
SP07	0001	01081	Payment in lieu of taxes	199,999	199,999	176,528	(23,471)
SP08	0001	01081	Payment in lieu of taxes	30,001	31,015	36,765	5,750
SP09	0001	01081	Payment in lieu of taxes	129,959	129,959	134,991	5,032
SP10	0001	01081	Payment in lieu of taxes	52,098	60,210	41,030	(19,180)
SP11	0001	01081	Payment in lieu of taxes	349,998	349,998	353,921	3,923
TOTAL OTHER REAL PROPERTY TAX ITEMS				<u>1,397,013</u>	<u>1,369,640</u>	<u>1,433,731</u>	<u>64,091</u>
DEPARTMENTAL INCOME							
SP01	0001	02012	Recreational Concessions	7,000	7,000	2,667	(4,333)
SP07	0001	02012	Recreational Concessions	10,000	10,000	(2,667)	(12,667)
SP09	0001	02012	Recreational Concessions	3,500	3,500	0	(3,500)
SP11	0001	02012	Recreational Concessions	10,000	10,000	0	(10,000)
SP01	0001	02025	Special Recreational Facility Charges	120,000	120,000	123,496	3,496
SP07	0001	02025	Special Recreational Facility Charges	150,000	150,000	120,590	(29,410)
SP07	0001	02025	Special Recreational Facility Charges	60,000	60,000	137,648	77,648
SP09	0001	02025	Special Recreational Facility Charges	100,000	107,097	86,695	(20,402)
SP11	0001	02025	Special Recreational Facility Charges	130,000	131,996	167,636	35,640
SP11	0001	02025	Special Recreational Facility Charges	50,000	147,083	177,839	30,756
TOTAL DEPARTMENTAL INCOME				<u>640,500</u>	<u>746,676</u>	<u>813,904</u>	<u>67,228</u>
INTERGOVERNMENTAL CHARGES							
SP	0001	02389	Nassau County local government assistance		1,682,624		(1,682,624)
SP02	0001	02389	Nassau County local government assistance			1,000,000	1,000,000
SP07	0001	02389	Nassau County local government assistance			800,000	800,000
SP08	0001	02389	Nassau County local government assistance			1,700,000	1,700,000
SP09	0001	02389	Nassau County local government assistance		70,588	30,000	(40,588)
SP11	0001	02389	Nassau County local government assistance			970,000	970,000
TOTAL INTERGOVERNMENTAL CHARGES				<u>-0-</u>	<u>1,753,212</u>	<u>4,500,000</u>	<u>2,746,788</u>
USE OF MONEY AND PROPERTY							
SP01	0001	02401	Interest And Earnings			4,904	4,904
SP03	0001	02401	Interest And Earnings			16,802	16,802
SP04	0001	02401	Interest And Earnings			11,648	11,648
SP06	0001	02401	Interest And Earnings			598	598
SP07	0001	02401	Interest And Earnings			673	673
SP09	0001	02401	Interest And Earnings			513	513
SP10	0001	02401	Interest And Earnings			888	888
SP11	0001	02401	Interest And Earnings			1,010	1,010
SP18	0001	02401	Interest And Earnings	9			
SP	0001	02401	Interest And Earnings			17,088	17,088
SP	0001	02410	Rental of Real Property	16,743	16,752	14,130	(2,622)
SP	0001	02414	Rental of Equipment			1,550	1,550
SP01	0001	02421	Lease payments collected			7,367	7,367
SP07	0001	02421	Lease payments collected			4,911	4,911
SP09	0001	02421	Lease payments collected			2,455	2,455
SP11	0001	02421	Lease payments collected			7,367	7,367
TOTAL USE OF MONEY AND PROPERTY				<u>16,752</u>	<u>16,752</u>	<u>91,904</u>	<u>75,152</u>
MISCELLENEOUS LOCAL SOURCES							
SP02	0001	02770	Miscellaneous Revenue			1	1
SP06	0001	02770	Miscellaneous Revenue			1	1
SP08	0001	02770	Miscellaneous Revenue			10	10
TOTAL MISCELLENEOUS LOCAL SOURCES				<u>-0-</u>	<u>-0-</u>	<u>12</u>	<u>12</u>
TOTAL REVENUES				<u>26,108,472</u>	<u>27,940,487</u>	<u>30,893,758</u>	<u>2,953,271</u>

(continued)

TOWN OF OYSTER BAY
PARK DISTRICTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
CULTURE AND RECREATION								
SP	7110	11000	Salaries - Regular	6,399,394	7,165,249	7,165,249		
SP	7110	12000	Salaries - Part Time	37,500	37,500	33,737		3,763
SP	7110	13000	Salaries - Overtime	445,000	1,065,251	1,065,251		
SP	7110	14000	Salaries - Shift Differential	66,000	82,159	82,159		
SP	7110	25000	General Equipment	10,600	10,600	9,938		662
SP	7110	41400	Uniforms	7,500	7,500	7,499		1
SP	7110	41600	Materials & Supplies	16,500	21,500	20,376		1,124
SP	7110	41900	Ground Supplies	30,000	30,000	21,923		8,077
SP	7110	42200	Light, Power & Water	275,000	310,386	310,386		
SP	7110	43000	Unallocated Insurance	181,200	179,850	179,850		
SP	7110	46300	Building, Property Maintenance	20,000	20,000	18,473		1,527
SP	7110	47100	MTA Payroll Tax	30,000	30,000	28,110		1,890
SP	7110	47680	Awareness Program	4,400	4,400			4,400
SP	7110	49100	Vehicle Maintenance Charge	1,491,845	1,775,131	1,775,123		8
SP	7110	49200	Administration Costs	1,993,201	1,993,201	1,993,201		
SP01	7110	46200	Parks	3,000	3,000			3,000
SP01	7110	49200	Parks	219,258	219,258	219,258		
SP01	7180	12010	Salaries - Seasonal	300,000	275,603	196,041		79,562
SP01	7180	25000	General Equipment	4,000	4,000	3,560		440
SP01	7180	41400	Uniforms	3,000	3,000	2,999		1
SP01	7180	41600	Materials & Supplies	38,500	38,500	31,829		6,671
SP01	7180	42200	Light, Power & Water	16,000	28,514	28,514		
SP01	7180	43000	Unallocated Insurance	4,043	4,043	4,012		31
SP01	7180	46300	Building, Property Maintenance	20,000	20,000	19,589	270	141
SP01	7180	46310	Pool Start	1,000	1,000	960		40
SP01	7180	47100	MTA Payroll Tax	1,000	1,000	667		333
SP01	7180	47300	Nassau County Health Permit	750	750	750		
SP02	7110	49200	Administration Costs	90,002	90,002	90,002		
SP03	7110	49200	Administration Costs	290,305	290,305	290,305		
SP04	7110	49200	Administration Costs	199,307	199,307	199,307		
SP06	7110	49200	Administration Costs	26,432	26,432	26,432		
SP07	7110	46200	Credit Card Fees	2,000	2,000			2,000
SP07	7110	49200	Administration Costs	543,995	543,995	543,995		
SP07	7180	12010	Salaries - Seasonal	332,500	299,569	297,012		2,557
SP07	7180	25000	General Equipment	5,000	5,000	3,352		1,648
SP07	7180	41400	Uniforms	3,500	3,500	3,407		93
SP07	7180	41600	Materials & Supplies	47,000	47,800	46,795		1,005
SP07	7180	42000	Heating Fuel	10,000	10,000	8,591		1,409
SP07	7180	42200	Light, Power & Water	25,000	47,963	47,963		
SP07	7180	43000	Unallocated Insurance	4,716	4,716	4,681		35
SP07	7180	46300	Building, Property Maintenance	22,000	7,343	7,343		
SP07	7180	46310	Pool Start	1,000	1,000	420		580
SP07	7180	47100	MTA Payroll Tax	1,000	1,010	1,010		
SP07	7180	47300	Nassau County Health Permit	750	750	750		
SP07	7180	47900	Other Expenses	875	875	850		25
SP07	7989	12010	Salaries - Seasonal	55,000	55,000	50,769		4,231
SP07	7989	41400	Uniforms	1,700	1,700	1,690		10
SP07	7989	41600	Materials & Supplies	2,000	2,000	1,963		37
SP07	7989	42200	Light, Power & Water	25,000	24,200	16,722		7,478
SP07	7989	43000	Unallocated Insurance	1,099	1,099	1,091		8
SP07	7989	46300	Building, Property Maintenance	22,000	22,000	16,754		5,246
SP07	7989	47100	MTA Payroll Tax	200	200	160		40
SP08	7110	49200	Administration Costs	119,000	119,000	119,000		
SP09	7110	46200	Credit Card Fees	2,000	2,000			2,000
SP09	7110	49200	Administration Costs	268,220	268,220	268,220		
SP09	7180	12010	Salaries - Seasonal	245,000	262,183	262,183		
SP09	7180	25000	General Equipment	3,000	1,935	1,935		
SP09	7180	41400	Uniforms	1,500	1,500	1,376		124
SP09	7180	41600	Materials & Supplies	16,800	15,579	13,839		1,740
SP09	7180	42000	Heating Fuel	10,000	19,221	19,221		
SP09	7180	42200	Light, Power & Water	50,000	91,172	91,172		
SP09	7180	43000	Unallocated Insurance	3,541	3,541	3,514		27
SP09	7180	46300	Building, Property Maintenance	5,000	4,800	1,901		2,899
SP09	7180	46310	Pool Start	1,000	1,000	183		817
SP09	7180	47100	MTA Payroll Tax	1,000	1,000	891		109
SP09	7180	47300	Nassau County Health Permit	750	750	750		

(continued)

TOWN OF OYSTER BAY
PARK DISTRICTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

			Original	Final	Actual	Encum-	Variance	
			Budget	Budget		brances	with	
							Final Budget	
EXPENDITURES								
CULTURE AND RECREATION (continued)								
SP10	7110	49200	Administration Costs	94,352	94,352	94,352		
SP11	7110	46200	Credit Card Fees	3,000	972		972	
SP11	7110	49200	Administration Costs	468,521	468,521	468,521		
SP11	7180	12010	Salaries - Seasonal	275,000	275,000	232,427	42,573	
SP11	7180	25000	General Equipment	2,125	625	503	122	
SP11	7180	41400	Uniforms	2,500	1,500	1,409	91	
SP11	7180	41600	Materials & Supplies	18,000	17,082	17,082		
SP11	7180	42000	Heating Fuel	18,500	26,878	25,878	1,000	
SP11	7180	42200	Light, Power & Water	25,000	84,881	84,881		
SP11	7180	43000	Unallocated Insurance	3,718	3,717	3,690	27	
SP11	7180	46300	Building, Property Maintenance	7,000	3,041	1,368	1,673	
SP11	7180	46310	Pool Start	1,000				
SP11	7180	47100	MTA Payroll Tax	1,000	1,000	790	210	
SP11	7180	47300	Nassau County Health Permit	750	750	750		
SP11	7180	47900	Other Expenses	875	875	850	25	
SP11	7989	12010	Salaries - Seasonal	45,000	45,000	34,933	10,067	
SP11	7989	41600	Materials & Supplies	1,500	1,500	1,422	78	
SP11	7989	42200	Light, Power & Water	100,000	124,827	124,827		
SP11	7989	43000	Unallocated Insurance	1,567	1,567	1,555	12	
SP11	7989	46300	Building, Property Maintenance	7,500	7,500	4,827	2,673	
SP11	7989	47100	MTA Payroll Tax	200	200	123	77	
SP18	7110	47850	Contracts Other Government	800,000	799,991	725,000	74,991	
			TOTAL CULTURE AND RECREATION	15,934,991	17,770,841	17,490,191	270	280,380
EMPLOYEE BENEFITS								
State Employee Retirement System								
SP	7110	81000	State Employee Retirement System	1,350,000	1,407,527	1,338,247	69,280	
SP01	7180	81000	State Employee Retirement System		4,785	4,785		
SP07	7989	81000	State Employee Retirement System		13,060	13,060		
SP09	7989	81000	State Employee Retirement System		5,441	5,441		
SP11	7989	81000	State Employee Retirement System		14,371	14,371		
			Total State Employee Retirement System	1,350,000	1,445,184	1,375,904	-0-	69,280
Social Security								
SP	7110	83000	Social Security	570,000	620,958	620,958		
SP01	7180	83000	Social Security	20,000	20,000	14,997	5,003	
SP07	7180	83000	Social Security	23,000	23,405	23,405		
SP07	7989	83000	Social Security	4,000	4,000	3,200	800	
SP09	7180	83000	Social Security	20,000	20,057	20,057		
SP11	7180	83000	Social Security	20,000	20,000	18,036	1,964	
SP11	7989	83000	Social Security	3,000	3,000	2,417	583	
			Total Social Security	660,000	711,420	703,070	-0-	8,350
Workers' Compensation								
SP	7110	84000	Workers' Compensation	200,000	269,280	269,280		
			Total Workers' Compensation	200,000	269,280	269,280	-0-	-0-
Disability Insurance								
SP	7110	85500	Disability insurance	1,000	1,000		1,000	
			Total Disability Insurance	1,000	1,000	-0-	-0-	1,000
Unemployment Insurance								
SP	7110	86200	Unemployment insurance	1,000	1,000		1,000	
			Total Unemployment Insurance	1,000	1,000	-0-	-0-	1,000
Hospital, Medical and Dental								
SP	7110	80000	Medical, Dental, Optical Insurance	3,600,000	3,306,765	3,306,765		
SP	7110	87000	Hospital Medicare Reimbursement	120,000	179,680	179,680		
			Total Hospital, Medical and Dental	3,720,000	3,486,445	3,486,445	-0-	-0-
			TOTAL EMPLOYEE BENEFITS	5,932,000	5,914,329	5,834,699		79,630
			TOTAL CURRENT	21,866,991	23,685,170	23,324,890	270	360,010

(continued)

TOWN OF OYSTER BAY
PARK DISTRICTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget	
EXPENDITURES									
DEBT SERVICE									
Debt interest									
SP	9730	70000	Bond anticipation notes		13,836	13,836			
			Total Interest	-0-	13,836	13,836	-0-	-0-	
			TOTAL DEBT SERVICE	-0-	13,836	13,836	-0-	-0-	
			TOTAL EXPENDITURES	21,866,991	23,699,006	23,338,726	270	360,010	
EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES									
				4,241,481	4,241,481	7,555,032	(270)	3,313,281	
OTHER FINANCING SOURCES/(USES)									
Transfers In									
SP	0001	05031	Debt service fund	20,277,671	20,304,686	20,413,987		109,301	
SP01	7110	49300	Parks Cost Distribution	(1,990,253)	(1,997,351)	(1,997,351)			
SP02	7110	49300	Parks Cost Distribution	(818,204)	(821,246)	(821,246)			
SP03	7110	49300	Parks Cost Distribution	(2,639,139)	(2,605,681)	(2,605,681)			
SP04	7110	49300	Parks Cost Distribution	(1,367,729)	(1,364,687)	(1,364,687)			
SP06	7110	49300	Parks Cost Distribution	(240,290)	(237,249)	(237,249)			
SP07	7110	49300	Parks Cost Distribution	(4,589,852)	(4,601,002)	(4,601,002)			
SP08	7110	49300	Parks Cost Distribution	(1,081,814)	(1,082,828)	(1,082,828)			
SP09	7110	49300	Parks Cost Distribution	(2,436,362)	(2,443,459)	(2,443,459)			
SP10	7110	49300	Parks Cost Distribution	(857,745)	(865,857)	(865,857)			
SP11	7110	49300	Parks Cost Distribution	(4,256,283)	(4,258,311)	(4,258,311)			
			Total Transfers In	-0-	27,015	136,316	-0-	109,301	
Transfers Out									
SP	9901	90000	Debt service fund	(3,444,274)	(3,471,289)	(3,393,801)		77,488	
SP04	9901	90000	Debt service fund	(444,153)	(444,153)	(444,152)		1	
SP07	9901	90000	Debt service fund	(353,554)	(353,554)	(353,554)			
			Total Transfers Out	(4,241,981)	(4,268,996)	(4,191,507)	-0-	77,489	
			TOTAL OTHER FINANCING SOURCES/(USES)	(4,241,981)	(4,241,981)	(4,055,191)	-0-	186,790	
			NET CHANGE IN FUND BALANCE	\$ (500)	\$ (500)	3,499,841	\$ (270)	\$ 3,500,071	
			FUND BALANCE AT BEGINNING OF YEAR			2,456,407			
			FUND BALANCE AT END OF YEAR			\$ 5,956,248			

TOWN OF OYSTER BAY
GARBAGE COLLECTION DISTRICTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
SR	0001	01001	Ad valorem taxes	\$ 62,454,852	\$ 62,454,852	\$ 62,454,852	\$ -0-
TOTAL REAL PROPERTY TAXES				<u>62,454,852</u>	<u>62,454,852</u>	<u>62,454,852</u>	<u>-0-</u>
OTHER REAL PROPERTY TAX ITEMS							
SR	0001	01081	Payment in lieu of taxes		549,237	1,196,646	647,409
TOTAL OTHER REAL PROPERTY TAX ITEMS				<u>-0-</u>	<u>549,237</u>	<u>1,196,646</u>	<u>647,409</u>
USE OF MONEY AND PROPERTY							
SR	0001	02401	Interest And Earnings			101,810	101,810
TOTAL USE OF MONEY AND PROPERTY				<u>-0-</u>	<u>-0-</u>	<u>101,810</u>	<u>101,810</u>
MISCELLANEOUS LOCAL SOURCES							
SR	0001	02770	Miscellaneous Revenue	(291)		1,200	1,200
TOTAL MISCELLANEOUS LOCAL SOURCES				<u>(291)</u>	<u>-0-</u>	<u>1,200</u>	<u>1,200</u>
TOTAL REVENUES				<u>62,454,561</u>	<u>63,004,089</u>	<u>63,754,508</u>	<u>750,419</u>

(continued)

TOWN OF OYSTER BAY
GARBAGE COLLECTION DISTRICTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
HOME AND COMMUNITY SERVICES								
SR	8160	11000	Salaries - Regular	15,556,236	16,094,112	16,089,956		4,156
SR	8160	12000	Salaries - Part Time	2,800,000	2,080,431	2,080,431		
SR	8160	12010	Salaries - Seasonal	105,000	105,000			105,000
SR	8160	13000	Salaries - Overtime	1,500,000	2,502,895	2,502,895		
SR	8160	14000	Salaries - Shift Differential	2,500	2,500			2,500
SR	8160	25000	General Equipment	6,407	6,407	3,840		2,567
SR	8160	41400	Uniforms	97,437	97,437	69,359	19,455	8,623
SR	8160	41600	Materials & Supplies	6,581	6,581	5,697	154	730
SR	8160	41650	Recycling Materials	276,862	276,862	173,691	68,530	34,641
SR	8160	43000	Unallocated Insurance	557,630	553,474	553,474		
SR	8160	46100	Equipment Maintenance	750	750	350		400
SR	8160	46520	Incinerator & Disposal Charge	10,500,000	10,104,658	10,104,658		
SR	8160	47100	MTA Payroll Tax	80,000	80,000	71,222		8,778
SR	8160	49100	Vehicle Maintenance Charge	4,927,797	5,289,308	5,289,015		293
SR	8160	49200	Administration Costs	6,133,930	6,133,930	6,133,930		
TOTAL HOME AND COMMUNITY SERVICES				<u>42,551,130</u>	<u>43,334,345</u>	<u>43,078,518</u>	<u>88,139</u>	<u>167,688</u>
EMPLOYEE BENEFITS								
State Employee Retirement System								
SR	8160	81000	State Employee Retirement System	3,300,000	3,300,000	3,110,635		189,365
Total State Employee Retirement System				<u>3,300,000</u>	<u>3,300,000</u>	<u>3,110,635</u>	<u>-0-</u>	<u>189,365</u>
Social Security								
SR	8160	83000	Social Security	1,450,000	1,556,217	1,556,217		
Total Social Security				<u>1,450,000</u>	<u>1,556,217</u>	<u>1,556,217</u>	<u>-0-</u>	<u>-0-</u>
Workers' Compensation								
SR	8160	84000	Workers' Compensation	3,650,000	4,226,699	4,226,699		
Total Workers' Compensation				<u>3,650,000</u>	<u>4,226,699</u>	<u>4,226,699</u>	<u>-0-</u>	<u>-0-</u>
Disability Benefits								
SR	8160	85500	Disability benefits	1,000	1,000			1,000
Total Disability Benefits				<u>1,000</u>	<u>1,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,000</u>
Unemployment Benefits								
SR	8160	86200	Unemployment benefits	1,000	1,000			1,000
Total Unemployment Benefits				<u>1,000</u>	<u>1,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,000</u>
Hospital, Medical, and Dental								
SR	8160	80000	Medical, Dental, Optical Insurance	8,960,000	7,863,958	7,863,958		
SR	8160	87000	Hospital Medicare Reimbursement	180,000	307,979	307,979		
Total Hospital, Medical and Dental				<u>9,140,000</u>	<u>8,171,937</u>	<u>8,171,937</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EMPLOYEE BENEFITS				<u>17,542,000</u>	<u>17,256,853</u>	<u>17,065,488</u>	<u>-0-</u>	<u>191,365</u>
TOTAL CURRENT				<u>60,093,130</u>	<u>60,591,198</u>	<u>60,144,006</u>	<u>88,139</u>	<u>359,053</u>
DEBT SERVICE								
Debt interest								
SR	9730	70000	Bond anticipation notes		51,461	51,461		
Total Interest				<u>-0-</u>	<u>51,461</u>	<u>51,461</u>	<u>-0-</u>	<u>-0-</u>
TOTAL DEBT SERVICE				<u>-0-</u>	<u>51,461</u>	<u>51,461</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES				<u>60,093,130</u>	<u>60,642,659</u>	<u>60,195,467</u>	<u>88,139</u>	<u>359,053</u>
EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				<u>2,361,431</u>	<u>2,361,430</u>	<u>3,559,041</u>	<u>(88,139)</u>	<u>1,109,472</u>
OTHER FINANCING SOURCES/(USES)								
Transfers In								
SR	0001	05031	Debt service fund			26,672		26,672
Total Transfers In				<u>-0-</u>	<u>-0-</u>	<u>26,672</u>	<u>-0-</u>	<u>26,672</u>
Transfers Out								
SR	9901	90000	Debt service fund	(2,466,918)	(2,466,917)	(2,404,780)		62,137
Total Transfers Out				<u>(2,466,918)</u>	<u>(2,466,917)</u>	<u>(2,404,780)</u>	<u>-0-</u>	<u>62,137</u>
TOTAL OTHER FINANCING SOURCES/(USES)				<u>(2,466,918)</u>	<u>(2,466,917)</u>	<u>(2,378,108)</u>	<u>-0-</u>	<u>88,809</u>
NET CHANGE IN FUND BALANCE				<u>\$ (105,487)</u>	<u>\$ (105,487)</u>	<u>1,180,933</u>	<u>\$ (88,139)</u>	<u>\$ 1,198,281</u>
FUND BALANCE AT BEGINNING OF YEAR						<u>6,470,000</u>		
FUND BALANCE AT END OF YEAR						<u>\$ 7,650,933</u>		

TOWN OF OYSTER BAY
SOLID WASTE DISPOSAL DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
SR05	0001	01001	Ad valorem taxes	\$ 16,922,970	\$ 16,922,970	\$ 16,922,970	\$ 0
TOTAL REAL PROPERTY TAXES				<u>16,922,970</u>	<u>16,922,970</u>	<u>16,922,970</u>	<u>-0-</u>
OTHER REAL PROPERTY TAX ITEMS							
SR05	0001	01081	Payment in lieu of taxes	399,777	399,777	535,114	135,337
TOTAL OTHER REAL PROPERTY TAX ITEMS				<u>399,777</u>	<u>399,777</u>	<u>535,114</u>	<u>135,337</u>
DEPARTMENTAL INCOME							
SR05	0001	02130	Refuse & Garbage Charges	8,000,000	11,500,000	11,796,315	296,315
TOTAL DEPARTMENTAL INCOME				<u>8,000,000</u>	<u>11,500,000</u>	<u>11,796,315</u>	<u>296,315</u>
INTERGOVERNMENTAL CHARGES							
SR05	0001	02376	Refuse & Garbage Services Other Governments			6,866	6,866
TOTAL INTERGOVERNMENTAL CHARGES				<u>-0-</u>	<u>-0-</u>	<u>6,866</u>	<u>6,866</u>
USE OF MONEY AND PROPERTY							
SR05	0001	02401	Interest And Earnings			64,395	64,395
TOTAL USE OF MONEY AND PROPERTY				<u>-0-</u>	<u>-0-</u>	<u>64,395</u>	<u>64,395</u>
SALE OF PROPERTY AND COMPENSATION FOR LOSS							
SR05	0001	02651	Sale of recyclable material		182	132,932	132,750
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS				<u>-0-</u>	<u>182</u>	<u>132,932</u>	<u>132,750</u>
MISCELLANEOUS LOCAL SOURCES							
SR05	0001	02701	Refunds of Prior Year's Expenditures			150	150
SR05	0001	02770	Miscellaneous Revenue			100	100
TOTAL MISCELLANEOUS LOCAL SOURCES				<u>-0-</u>	<u>-0-</u>	<u>250</u>	<u>250</u>
STATE AID							
SR05	0001	03089	Other	100,000	100,000	2,529	(97,471)
TOTAL STATE AID				<u>100,000</u>	<u>100,000</u>	<u>2,529</u>	<u>(97,471)</u>
TOTAL REVENUES				<u>25,422,747</u>	<u>28,922,929</u>	<u>29,461,371</u>	<u>538,442</u>

(continued)

TOWN OF OYSTER BAY
SOLID WASTE DISPOSAL DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
HOME AND COMMUNITY SERVICES								
Sanitation								
SR05	8160	11000	Salaries - Regular	1,518,273	1,518,273	1,510,417		7,856
SR05	8160	12000	Salaries - Part Time	30,000	30,000			30,000
SR05	8160	13000	Salaries - Overtime	121,000	205,488	174,308		31,180
SR05	8160	25000	General Equipment	750	23,750	18,481		5,269
SR05	8160	41400	Uniforms	7,315	8,315	7,790		525
SR05	8160	41600	Materials & Supplies	6,690	19,690	15,974		3,716
SR05	8160	41740	Chemicals	15,000	2,000			2,000
SR05	8160	42200	Light, Power & Water	150,000	150,000	109,582		40,418
SR05	8160	43000	Unallocated Insurance	226,989	225,297	225,297		
SR05	8160	44800	Professional Services	780,000	800,597	597,682	130,167	72,748
SR05	8160	45100	Equipment Rental	40,000	23,500	1,800		21,700
SR05	8160	46100	Equipment Maintenance	14,657	14,657	5,783		8,874
SR05	8160	46300	Building, Property Maintenance	15,000	15,181	4,100		11,081
SR05	8160	46410	IT Maintenance	6,875	13,750	13,750		
SR05	8160	46530	Sanitation Transport	14,000,000	16,825,827	15,731,773		1,094,054
SR05	8160	46540	Recyclable Process	1,250,000	1,250,000	1,164,738		85,262
SR05	8160	46550	Special Waste Disposal	15,000	23,825	23,825		
SR05	8160	47100	MTA Payroll Tax	6,100	6,100	5,903		197
SR05	8160	47680	Awareness Program	66,000	66,000	21,950		44,050
SR05	8160	47690	Stop Program	215,400	215,400	215,400		
SR05	8160	47900	Other Expenses	700	1,700	1,375		325
SR05	8160	49100	Vehicle Maintenance Charge	485,312	558,060	558,060		
SR05	8160	49200	Administration Costs	2,496,877	2,496,877	2,496,877		
Total Sanitation				<u>21,467,938</u>	<u>24,494,287</u>	<u>22,904,865</u>	<u>130,167</u>	<u>1,459,255</u>
Recycling								
SR05	8160	49100	Vehicle Maintenance Charge		167,870	167,870		
Total Recycling				<u>-0-</u>	<u>167,870</u>	<u>167,870</u>	<u>-0-</u>	<u>-0-</u>
TOTAL HOME AND COMMUNITY SERVICES				<u>21,467,938</u>	<u>24,662,157</u>	<u>23,072,735</u>	<u>130,167</u>	<u>1,459,255</u>
EMPLOYEE BENEFITS								
State Employee Retirement System								
SR05	8160	81000	State Employee Retirement System	300,000	300,000	296,545		3,455
Total State Employee Retirement System				<u>300,000</u>	<u>300,000</u>	<u>296,545</u>	<u>-0-</u>	<u>3,455</u>
Social Security								
SR05	8160	83000	Social Security	120,000	131,158	131,158		
Total Social Security				<u>120,000</u>	<u>131,158</u>	<u>131,158</u>	<u>-0-</u>	<u>-0-</u>
Workers' Compensation								
SR05	8160	84000	Workers' Compensation	150,000	98,476	98,476		
Total Workers' Compensation				<u>150,000</u>	<u>98,476</u>	<u>98,476</u>	<u>-0-</u>	<u>-0-</u>
Unemployment Benefits								
SR05	8160	86200	Disability benefits	1,000	1,000			1,000
Total Disability Benefits				<u>1,000</u>	<u>1,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,000</u>
Disability Benefits								
SR05	8160	85500	Unemployment benefits	1,000	1,000			1,000
Total Unemployment Benefits				<u>1,000</u>	<u>1,000</u>	<u>-0-</u>	<u>-0-</u>	<u>1,000</u>
Hospital, Medical and Dental								
SR05	8160	80000	Medical, Dental, Optical Insurance	1,120,000	1,355,232	1,355,232		
SR05	8160	87000	Hospital Medicare Reimbursement	80,000	173,802	122,278		51,524
Total Hospital, Medical and Dental				<u>1,200,000</u>	<u>1,529,034</u>	<u>1,477,510</u>	<u>-0-</u>	<u>51,524</u>
TOTAL EMPLOYEE BENEFITS				<u>1,772,000</u>	<u>2,060,668</u>	<u>2,003,689</u>	<u>-0-</u>	<u>56,979</u>
TOTAL CURRENT				<u>23,239,938</u>	<u>26,722,825</u>	<u>25,076,424</u>	<u>130,167</u>	<u>1,516,234</u>
DEBT SERVICE								
Debt interest								
SR05	9730	70000	Bond anticipation notes		17,295	17,295		
Total Interest				<u>-0-</u>	<u>17,295</u>	<u>17,295</u>	<u>-0-</u>	<u>-0-</u>
TOTAL DEBT SERVICE				<u>-0-</u>	<u>17,295</u>	<u>17,295</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES				<u>23,239,938</u>	<u>26,740,120</u>	<u>25,093,719</u>	<u>130,167</u>	<u>1,516,234</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				<u>2,182,809</u>	<u>2,182,809</u>	<u>4,367,652</u>	<u>(130,167)</u>	<u>2,054,676</u>
OTHER FINANCING SOURCES/(USES)								
Transfers In								
SR05	0001	05031	Debt service fund			93,504		93,504
Total Transfers In				<u>-0-</u>	<u>-0-</u>	<u>93,504</u>	<u>-0-</u>	<u>93,504</u>
Transfers Out								
SR05	9901	90000	Debt service fund	(2,186,971)	(2,186,971)	(2,162,803)		24,168
Total Transfers Out				<u>(2,186,971)</u>	<u>(2,186,971)</u>	<u>(2,162,803)</u>	<u>-0-</u>	<u>24,168</u>
TOTAL OTHER FINANCING SOURCES/(USES)				<u>(2,186,971)</u>	<u>(2,186,971)</u>	<u>(2,069,299)</u>	<u>-0-</u>	<u>117,672</u>
NET CHANGE IN FUND BALANCE				<u>\$ (4,162)</u>	<u>\$ (4,162)</u>	<u>2,298,353</u>	<u>\$ (130,167)</u>	<u>\$ 2,172,348</u>
FUND BALANCE AT BEGINNING OF YEAR						<u>1,770,527</u>		
FUND BALANCE AT END OF YEAR						<u>\$ 4,068,880</u>		

TOWN OF OYSTER BAY
PUBLIC PARKING DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
ST	0001	01001	Ad valorem taxes	\$ 8,595,013	\$ 8,595,013	\$ 8,595,013	\$ -0-
TOTAL REAL PROPERTY TAXES				<u>8,595,013</u>	<u>8,595,013</u>	<u>8,595,013</u>	<u>-0-</u>
OTHER REAL PROPERTY TAX ITEMS							
ST	0001	01081	Payment in lieu of taxes	500,037	500,037	561,092	61,055
TOTAL OTHER REAL PROPERTY TAX ITEMS				<u>500,037</u>	<u>500,037</u>	<u>561,092</u>	<u>61,055</u>
DEPARTMENTAL INCOME							
ST	0001	01721	Parking permits	1,000,000	1,000,000	1,238,046	238,046
ST	0001	01741	Parking Meter Fees			5,273	5,273
TOTAL DEPARTMENTAL INCOME				<u>1,000,000</u>	<u>1,000,000</u>	<u>1,243,319</u>	<u>243,319</u>
USE OF MONEY AND PROPERTY							
ST	0001	02401	Interest And Earnings			25,784	25,784
TOTAL USE OF MONEY AND PROPERTY				<u>-0-</u>	<u>-0-</u>	<u>25,784</u>	<u>25,784</u>
TOTAL REVENUES				<u>10,095,050</u>	<u>10,095,050</u>	<u>10,425,208</u>	<u>330,158</u>

(continued)

TOWN OF OYSTER BAY
PUBLIC PARKING DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES							
TRANSPORTATION							
ST	5650	11000	Salaries - Regular	923,714	931,387	908,368	23,019
ST	5650	13000	Salaries - Overtime		99	99	
ST	5650	25000	General Equipment	10,000	10,000	9,598	402
ST	5650	41300	Office Supplies	100	100		100
ST	5650	41400	Uniforms	100	100		100
ST	5650	41600	Materials & Supplies	1,800	25,800	24,793	1,007
ST	5650	41710	Signs, Supplies	18,315	18,315	18,315	
ST	5650	42200	Light, Power & Water	125,000	125,000	95,324	29,676
ST	5650	43000	Unallocated Insurance	90,134	89,464	89,463	1
ST	5650	46100	Equipment Maintenance	250	250		250
ST	5650	46300	Building, Property Maintenance	134,500	110,500	36,633	73,867
ST	5650	47100	MTA Payroll Tax	3,500	3,500	3,397	103
ST	5650	47900	Other Expenses	500	500		500
ST	5650	49100	Vehicle Maintenance Charge	384,247	407,265	407,265	
ST	5650	49200	Administration Costs	991,478	991,478	991,478	
TOTAL TRANSPORTATION				2,683,638	2,713,758	2,584,733	129,025
EMPLOYEE BENEFITS							
State Employee Retirement System							
ST	5650	81000	State Employee Retirement System	160,000	160,671	154,133	6,538
Total State Employee Retirement System				<u>160,000</u>	<u>160,671</u>	<u>154,133</u>	<u>6,538</u>
Social Security							
ST	5650	83000	Social Security	66,000	75,649	75,649	
Total Social Security				<u>66,000</u>	<u>75,649</u>	<u>75,649</u>	<u>-0-</u>
Workers' Compensation							
ST	5650	84000	Workers' Compensation	140,000	103,484	103,484	
Total Workers' Compensation				<u>140,000</u>	<u>103,484</u>	<u>103,484</u>	<u>-0-</u>
Disability Benefits							
ST	5650	85500	Disability benefits	1,000	1,000		1,000
Total Disability Benefits				<u>1,000</u>	<u>1,000</u>	<u>-0-</u>	<u>1,000</u>
Unemployment Benefits							
ST	5650	86200	Unemployment benefits	1,000	1,000		1,000
Total Unemployment Benefits				<u>1,000</u>	<u>1,000</u>	<u>-0-</u>	<u>1,000</u>
Hospital, Medical and Dental							
ST	5650	80000	Medical, Dental, Optical Insurance	640,000	502,339	502,339	
ST	5650	87000	Hospital Medicare Reimbursement	35,000	86,723	50,207	36,516
Total Hospital, Medical and Dental				<u>675,000</u>	<u>589,062</u>	<u>552,546</u>	<u>36,516</u>
TOTAL EMPLOYEE BENEFITS				1,043,000	930,866	885,812	45,054
DEBT SERVICE							
Debt interest							
ST	9730	70000	Bond anticipation notes		114,027	114,027	
Total Interest				<u>-0-</u>	<u>114,027</u>	<u>114,027</u>	<u>-0-</u>
TOTAL DEBT SERVICE				-0-	114,027	114,027	-0-
TOTAL EXPENDITURES				3,726,638	3,758,651	3,584,572	174,079
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				6,368,412	6,336,399	6,840,636	504,237
OTHER FINANCING SOURCES/(USES)							
Transfers In							
ST	0001	05031	Debt service fund			537,136	537,136
Total Transfers In				<u>-0-</u>	<u>-0-</u>	<u>537,136</u>	<u>537,136</u>
Transfers Out							
ST	9901	90000	Debt service fund	(6,421,227)	(6,389,214)	(6,285,202)	104,012
Total Transfers Out				<u>(6,421,227)</u>	<u>(6,389,214)</u>	<u>(6,285,202)</u>	<u>104,012</u>
TOTAL OTHER FINANCING SOURCES/(USES)				(6,421,227)	(6,389,214)	(5,748,066)	641,148
NET CHANGE IN FUND BALANCE				\$ (52,815)	\$ (52,815)	1,092,570	\$ 1,145,385
FUND BALANCE AT BEGINNING OF YEAR						2,341,471	
FUND BALANCE AT END OF YEAR						\$ 3,434,041	

TOWN OF OYSTER BAY
WATER DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
DEPARTMENTAL INCOME				
SW14 0001 02148 Water rental arrears	\$ -0-	\$ 7,237	\$ 7,237	\$ -0-
TOTAL DEPARTMENTAL INCOME	-0-	7,237	7,237	-0-
USE OF MONEY AND PROPERTY				
SW14 0001 02401 Interest And Earnings			225	225
TOTAL USE OF MONEY AND PROPERTY	-0-	-0-	225	225
TOTAL REVENUES	-0-	7,237	7,462	225
EXPENDITURES				
HOME AND COMMUNITY SERVICES				
SW14 8340 47800 Water Contractual Expenses		7,237	7,237	
TOTAL HOME AND COMMUNITY SERVICES	-0-	7,237	7,237	-0-
TOTAL EXPENDITURES	-0-	7,237	7,237	-0-
EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-0-	-0-	225	225
NET CHANGE IN FUND BALANCE	\$ -0-	\$ -0-	225	\$ 225
FUND BALANCE AT BEGINNING OF YEAR			24,732	
FUND BALANCE AT END OF YEAR			\$ 24,957	

TOWN OF OYSTER BAY
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2022

				Original Budget	Revised Budget	Actual	Variance Positive (Negative)
REVENUES							
USE OF MONEY AND PROPERTY							
V	0001	02401	Interest And Earnings	\$ -0-	\$ 1,269,160	\$ 765,768	\$ (503,392)
TOTAL USE OF MONEY AND PROPERTY				-0-	1,269,160	765,768	(503,392)
MISCELLANEOUS LOCAL SOURCES							
V	0001	02710	Short-term bond anticipation notes premiums		553,518	1,056,910	503,392
TOTAL MISCELLANEOUS LOCAL SOURCES				-0-	553,518	1,056,910	503,392
TOTAL REVENUES				-0-	1,822,678	1,822,678	-0-
EXPENDITURES							
GENERAL GOVERNMENT SUPPORT							
V	1380	47900	Fiscal Agent Fees	100,000	48,922	48,922	
Total Fiscal Agent Fees				100,000	48,922	48,922	-0-
TOTAL GENERAL GOVERNMENT SUPPORT				100,000	48,922	48,922	-0-
DEBT SERVICE							
Debt Principal							
V	9710	60000	Serial bonds	58,106,340	56,562,140	56,562,140	
Total Principal				58,106,340	56,562,140	56,562,140	-0-
Debt interest							
V	9710	70000	Serial bonds	18,693,560	18,294,899	18,294,899	
Total Interest				18,693,560	18,294,899	18,294,899	-0-
Bond Issuance Costs							
V	1380	47960	Refunding bond issuance costs		596,464	596,464	
Total Bond Issuance Costs				-0-	596,464	596,464	-0-
TOTAL DEBT SERVICE				76,799,900	75,453,503	75,453,503	-0-
TOTAL EXPENDITURES				76,899,900	75,502,425	75,502,425	-0-
EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				(76,899,900)	(73,679,747)	(73,679,747)	-0-
OTHER FINANCING SOURCES/(USES)							
Transfers In							
V	0001	05031	Other Funds	76,899,900	73,597,184	73,597,184	
Total Transfers In				76,899,900	73,597,184	73,597,184	-0-
Premium on refunding bond							
V	0001	05791	Premium on refunding bond		7,680,641	7,680,641	
Total Premium on refunding bond				-0-	7,680,641	7,680,641	-0-
Premium on bonds							
V	0001	05791	Premium on bonds		4,436,910	4,436,910	
Total Premium on bonds				-0-	4,436,910	4,436,910	-0-
Refunding bonds issued							
V	0001	05791	Refunding bonds issued		74,825,600	74,825,600	
Total Refunding bonds issued				-0-	74,825,600	74,825,600	-0-
Payment to Refunded Bond Escrow Agent							
V	9991	60000	Payment to refunded bond escrow agent		(80,601,000)	(80,601,000)	
Total Payment to Refunded Bond Escrow Agent				-0-	(80,601,000)	(80,601,000)	-0-
Transfers Out							
V	9901	91000	Other Funds		(6,259,588)	(6,259,588)	
Total Transfers Out				-0-	(6,259,588)	(6,259,588)	-0-
TOTAL OTHER FINANCING SOURCES/(USES)				76,899,900	73,679,747	73,679,747	-0-
NET CHANGE IN FUND BALANCE				\$ -0-	\$ -0-	-0-	\$ -0-
FUND BALANCE AT BEGINNING OF YEAR						100,628	
FUND BALANCE AT END OF YEAR						\$ 100,628	