

Town of Oyster Bay New York



BUDGET COMPLIANCE REPORT

**For The Year Ended
December 31, 2023**

TOWN OF OYSTER BAY
BUDGET COMPLIANCE REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023
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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 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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES							
REAL PROPERTY TAXES							
A	0001	01001	Ad valorem taxes	\$ 59,180,168	\$ 59,180,168	\$ 59,583,671	\$ 403,503
A	0001	01028	Ad valorem taxes (Long Island Power Authority)			73,172	73,172
			TOTAL REAL PROPERTY TAXES	<u>59,180,168</u>	<u>59,180,168</u>	<u>59,656,843</u>	<u>476,675</u>
OTHER REAL PROPERTY TAX ITEMS							
A	0001	01081	Payments In lieu of taxes	1,800,328	1,800,328	2,052,400	252,072
A	0001	01090	Interest and penalty on taxes	1,700,000	1,700,000	1,561,701	(138,299)
			TOTAL OTHER REAL PROPERTY TAX ITEMS	<u>3,500,328</u>	<u>3,500,328</u>	<u>3,614,101</u>	<u>113,773</u>
NON-PROPERTY TAX ITEMS							
A	0001	01170	Franchise Fees	5,300,000	5,300,000	5,126,148	(173,852)
			TOTAL NON-PROPERTY TAX ITEMS	<u>5,300,000</u>	<u>5,300,000</u>	<u>5,126,148</u>	<u>(173,852)</u>
DEPARTMENTAL INCOME							
A	0001	01255	Town Clerk Fees	500,000	500,000	511,448	11,448
A	0001	01265	Town Attorney Fees	20,000	20,000	44,835	24,835
A	0001	01289	Other General Departmental Income	6,000	6,000	11,700	5,700
A	0001	01550	Public Pound Charges, Dog Control Fees	5,000	5,000	12,683	7,683
			Recreation Fees				
A	0001	02001	Park And Recreational Charges	1,500,000	1,500,000	1,719,085	219,085
			Community service fees				
A	0001	02001	Community service fees	200,000	200,000	274,882	74,882
A	0001	02189	Other Home & Community Services Income	400,000	400,000	565,716	165,716
			Recreational Concessions				
A	0001	02012	Recreational Concessions	1,150,000	1,150,000	902,985	(247,015)
A	0001	02012	Recreational Concessions - Other			128,553	128,553
			Beach, pool, golf fees				
A	0001	02025	Special Recreational Facility Charges	4,000,000	4,000,000	4,160,793	160,793
			Boat basin fees				
A	0001	02025	Special Recreational Facility Charges	200,000	200,000	192,937	(7,063)
			Dock storage leases				
A	0001	02025	Special Recreational Facility Charges	700,000	700,000	744,375	44,375
			TOTAL DEPARTMENTAL INCOME	<u>8,681,000</u>	<u>8,681,000</u>	<u>9,269,992</u>	<u>588,992</u>
INTERGOVERNMENTAL CHARGES							
A	0001	02268	Dog pound facilities, other governments	200	200	748	548
A	0001	02210	Services other governments	5,000	5,000	17,474	12,474
A	0001	02389	Services other governments			1,600,879	1,600,879
A	0001	02389	Nassau County local government assistance	16,000,000	16,000,000	14,506,313	(1,493,687)
AMW	0001	02389	Nassau County local government assistance		50,000	50,000	
			TOTAL INTERGOVERNMENTAL CHARGES	<u>16,005,200</u>	<u>16,055,200</u>	<u>16,175,414</u>	<u>120,214</u>
USE OF MONEY AND PROPERTY							
A	0001	02401	Interest And Earnings	100,505	7,765,705	8,428,026	662,321
AMS	0001	02401	Interest And Earnings			115,755	115,755
A	0001	02410	Rental of Real Property	1,400,000	1,400,000	499,948	(900,052)
A	0001	02414	Rental of Equipment	35,000	35,000	37,863	2,863
A	0001	02421	Lease payments collected			1,870,384	1,870,384
			TOTAL USE OF MONEY AND PROPERTY	<u>1,535,505</u>	<u>9,200,705</u>	<u>10,951,976</u>	<u>1,751,271</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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
LICENSES AND PERMITS							
A	0001	02530	Games of Chance	150	150	120	(30)
A	0001	02540	Bingo Licenses	300	300	345	45
A	0001	02544	Dog Licenses	12,000	12,000	8,901	(3,099)
A	0001	02560	Road Opening Permits	250,000	250,000	351,200	101,200
TOTAL LICENSES AND PERMITS				<u>262,450</u>	<u>262,450</u>	<u>360,566</u>	<u>98,116</u>
FINES AND FORFEITURES							
A	0001	02610	Court fines	150,000	150,000	520,679	370,679
A	0001	02611	Fines and penalties - dog cases	500	500	570	70
TOTAL FINES AND FORFEITURES				<u>150,500</u>	<u>150,500</u>	<u>521,249</u>	<u>370,749</u>
SALE OF PROPERTY AND COMPENSATION FOR LOSS							
A	0001	02650	Sales of Scrap & Excess Materials	1,000	1,000	136,422	135,422
A	0001	02665	Sales of Surplus Equipment	1,000	1,000		(1,000)
A	0001	02680	Insurance Recoveries	10,000	10,000	769,798	759,798
AMS	0001	02680	Insurance Recoveries	69,169	569,169		(569,169)
A	0001	02690	Other Compensation For Loss			100,000	100,000
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS				<u>81,169</u>	<u>581,169</u>	<u>1,006,220</u>	<u>425,051</u>
MISCELLANEOUS LOCAL SOURCES							
A	0001	02701	Refunds of Prior Year's Expenditures	10,000	10,000	22,368	12,368
AMS	0001	02701	Refunds of Prior Year's Expenditures			18,017	18,017
AMW	0001	02701	Refunds of Prior Year's Expenditures	473,000	96,445	96,446	1
A	0001	02705	Gifts And Donations			32,455	32,455
A	0001	02750	AIM Related Payments	1,682,422			
A	0001	02770	Miscellaneous Revenue	100,000	100,000	543,536	443,536
A	0001	02770	Miscellaneous Revenue-TEQA fees	20,000	20,000	81,770	61,770
AMM	0001	02770	Miscellaneous Revenue - Health Insurance Premium	1,265,000	1,265,000	888,654	(376,346)
AMM	0001	02770	Miscellaneous Revenue - COBRA-Medical	150,000	150,000	95,026	(54,974)
AMM	0001	02770	Miscellaneous Revenue - COBRA-Dental	10,000	11,000	11,498	498
AMM	0001	02770	Miscellaneous Revenue - COBRA-Vision	2,000	3,000	3,139	139
AMM	0001	02770	Miscellaneous Revenue - COBRA-Administration Fees	3,000	3,000	2,192	(808)
AMW	0001	02770	Miscellaneous Revenue		100,145	100,144	(1)
TOTAL MISCELLANEOUS LOCAL SOURCES				<u>3,715,422</u>	<u>1,758,590</u>	<u>1,895,245</u>	<u>136,655</u>
INTERFUND REVENUES							
A	0001	02801	Interfund Revenues	32,379,334	32,531,321	34,278,831	1,747,510
TOTAL INTERFUND REVENUES				<u>32,379,334</u>	<u>32,531,321</u>	<u>34,278,831</u>	<u>1,747,510</u>
STATE AID							
A	0001	03001	Revenue sharing		1,682,422	1,682,422	
A	0001	03005	Mortgage tax	14,000,000	14,310,000	9,658,932	(4,651,068)
A	0001	03089	Other			88,058	88,058
A	0001	03490	Mental health	100,000	100,000	252,725	152,725
A	0001	03820	Youth program	65,000	65,000	65,000	
A	0001	03960	Emergency disaster assistance			1,605	1,605
TOTAL STATE AID				<u>14,165,000</u>	<u>16,157,422</u>	<u>11,748,742</u>	<u>(4,408,680)</u>
FEDERAL AID							
A	0001	04089	Other		3,400,416	3,400,416	
A	0001	04889	Culture and Recreation		99,377	99,377	
A	0001	04960	Emergency disaster assistance			14,445	14,445
A	0001	04989	Home And Community Services		2,888,952	2,894,465	5,513
TOTAL FEDERAL AID				<u>-0-</u>	<u>6,388,745</u>	<u>6,408,703</u>	<u>19,958</u>
TOTAL REVENUE				<u>144,956,076</u>	<u>159,747,598</u>	<u>161,014,030</u>	<u>1,266,432</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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encum- brances</u>	<u>Variance with Final Budget</u>
EXPENDITURES								
GENERAL GOVERNMENT SUPPORT								
Town Board								
A	1010	11000	Salaries - Regular	1,954,500	2,156,500	2,155,926		574
A	1010	12000	Salaries - Part Time		25,100	25,090		10
A	1010	41300	Office Supplies	800	800			800
A	1010	44800	Professional Services	12,500	12,500	30		12,470
A	1010	46100	Equipment Maintenance	125	125			125
A	1010	47200	Travel Expense	100	100			100
A	1010	47900	Other Expenses	300	500	412		88
Total Town Board				<u>1,968,325</u>	<u>2,195,625</u>	<u>2,181,458</u>	<u>-0-</u>	<u>14,167</u>
Executive								
A	1220	11000	Salaries - Regular	1,505,500	1,595,500	1,592,859		2,641
A	1220	12000	Salaries - Part Time	20,000	40,000	39,484		516
A	1220	13000	Salaries - Overtime		1,500	1,223		277
A	1220	22000	Office Equipment	500	500			500
A	1220	41300	Office Supplies	1,000	1,000	363		637
A	1220	46100	Equipment Maintenance	100	100			100
Total Executive				<u>1,527,100</u>	<u>1,638,600</u>	<u>1,633,929</u>	<u>-0-</u>	<u>4,671</u>
Comptroller								
A	1315	11000	Salaries - Regular	1,656,000	1,779,000	1,778,693		307
A	1315	12000	Salaries - Part Time	20,000	20,000	8,361		11,639
A	1315	13000	Salaries - Overtime	10,000	15,500	15,266		234
A	1315	22000	Office Equipment	1,100	1,100			1,100
A	1315	41300	Office Supplies	2,500	2,500	643		1,857
A	1315	41320	Computer Supplies	1,000	1,000			1,000
A	1315	44140	Training	3,000	3,000	67		2,933
A	1315	44800	Professional Services	888,000	778,000	771,817		6,183
A	1315	46100	Equipment Maintenance	500	500			500
A	1315	46410	IT Maintenance		2,000	1,773		227
A	1315	47200	Travel Expense	1,900	1,900	871		1,029
A	1315	47210	Auto Mileage	400	500	445		55
A	1315	47900	Other Expenses	4,000	6,000	5,969		31
A	1315	48080	Support Services	135,000	135,300	135,209		91
A	1680	11000	Salaries - Regular	872,000	872,000	782,297		89,703
A	1680	12000	Salaries - Part Time	30,000	98,000	97,402		598
A	1680	13000	Salaries - Overtime	10,000	18,100	18,021		79
A	1680	22000	Office Equipment	2,500	2,500			2,500
A	1680	41300	Office Supplies	250	250			250
A	1680	41320	Computer Supplies	75,588	75,588	61,270		14,318
A	1680	44140	Training		2,500	1,315		1,185
A	1680	46410	IT Maintenance	2,883,265	2,863,115	2,452,784	52,477	357,854
A	1680	47210	Auto Mileage	250	250			250
A	1680	47900	Other Expenses	100	100			100
Total Comptroller				<u>6,597,353</u>	<u>6,678,703</u>	<u>6,132,203</u>	<u>52,477</u>	<u>494,023</u>
Receiver of Taxes								
A	1330	11000	Salaries - Regular	1,468,000	1,526,000	1,525,171		829
A	1330	12000	Salaries - Part Time	39,520	39,520	12,184		27,336
A	1330	13000	Salaries - Overtime	10,000	10,000	8,323		1,677
A	1330	14000	Salaries - Shift Differential	100	100			100
A	1330	21000	Furniture	5,500	5,500	2,987		2,513
A	1330	22000	Office Equipment	6,000	6,000	3,535	1,677	788
A	1330	41320	Office Supplies	75,000	74,025	62,183		11,842
A	1330	44100	Printing Public & Legal Notices	700	700	576		124
A	1330	46400	Equipment Maintenance	32,000	32,000	27,334		4,666
A	1330	46410	IT Maintenance	127,000	127,975	127,975		
A	1330	47900	Other Expenses	2,500	2,500	2,031		469
Total Receiver of Taxes				<u>1,766,320</u>	<u>1,824,320</u>	<u>1,772,299</u>	<u>1,677</u>	<u>50,344</u>
Inspector General								
A	1345	11000	Salaries - Regular	154,500	154,500	118,552		35,948
A	1345	12000	Salaries - Part Time					
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	115,000				
A	1345	44900	Other Contract	135,000	135,000	32,000		103,000
Total Inspector General				<u>406,500</u>	<u>291,500</u>	<u>150,552</u>	<u>-0-</u>	<u>140,948</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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encum- brances</u>	<u>Variance with Final Budget</u>
EXPENDITURES								
GENERAL GOVERNMENT SUPPORT (continued)								
Town Clerk								
A	1410	11000	Salaries - Regular	1,310,000	1,410,000	1,409,448		552
A	1410	12000	Salaries - Part Time	30,000	26,000	25,824		176
A	1410	13000	Salaries - Overtime	30,000	30,000	23,619		6,381
A	1410	21000	Furniture	6,500	6,500	4,595		1,905
A	1410	22000	Office Equipment	3,900	3,900			3,900
A	1410	41600	Materials & Supplies	10,000	11,000	10,701		299
A	1410	44100	Printing Public & Legal Notices	68,000	74,000	73,367		633
A	1410	44120	Public Stenographer	35,000	35,000	22,261		12,739
A	1410	44900	Other Contract	1,000	1,000			1,000
A	1410	46100	Equipment Maintenance	2,900	2,900	2,389		511
A	1410	46200	Credit Card Fees	8,000	8,300	8,286		14
A	1410	46410	IT Maintenance	14,000	15,000	14,141		859
A	1410	47900	Other Expenses	2,000	6,000	5,982		18
Total Town Clerk				<u>1,521,300</u>	<u>1,629,600</u>	<u>1,600,613</u>	<u>-0-</u>	<u>28,987</u>
Town Attorney								
A	1420	11000	Salaries - Regular	1,801,500	1,796,500	1,700,096		96,404
A	1420	12000	Salaries - Part Time	200,000	205,000	204,460		540
A	1420	25000	General Equipment	1,000	1,275	1,211		64
A	1420	41300	Office Supplies	14,000	15,314	14,631		683
A	1420	44110	Legal Fees	2,500,000	2,248,411	2,171,999	18,565	57,847
A	1420	44800	Professional Services	75,000	75,000	52,494		22,506
A	1420	46100	Equipment Maintenance	500	500			500
A	1420	47200	Travel Expense	1,000	1,000			1,000
A	1420	47210	Auto Mileage	200	200			200
A	1420	47900	Other Expenses	500	500	420		80
Total Town Attorney				<u>4,593,700</u>	<u>4,343,700</u>	<u>4,145,311</u>	<u>18,565</u>	<u>179,824</u>
Human Resources								
A	1430	11000	Salaries - Regular	1,087,000	1,087,000	908,436		178,564
A	1430	12000	Salaries - Part Time	15,600	20,600	20,373		227
A	1430	44100	Printing Public & Legal Notices	4,000	4,000			4,000
A	1430	44130	Physicians Fees	25,625	25,625	19,990		5,635
A	1430	47900	Other Expenses	9,260	9,260	8,806		454
Total Human Resources				<u>1,141,485</u>	<u>1,146,485</u>	<u>957,605</u>	<u>-0-</u>	<u>188,880</u>
Public Works								
A	1490	11000	Salaries - Regular	1,952,000	1,957,000	1,956,812		188
A	1490	12000	Salaries - Part Time	220,000	254,500	252,764		1,736
A	1490	13000	Salaries - Overtime	500	1,500	1,361		139
A	1490	41300	Office Supplies	200	200			200
A	1490	44140	Training	580	1,080	582		498
A	1490	46100	Equipment Maintenance	500	500			500
A	1490	47200	Travel Expense	2,400	2,400			2,400
A	1490	47900	Other Expenses	400	400			400
Total Public Works				<u>2,176,580</u>	<u>2,217,580</u>	<u>2,211,519</u>	<u>-0-</u>	<u>6,061</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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encum- brances</u>	<u>Variance with Final Budget</u>
EXPENDITURES								
GENERAL GOVERNMENT SUPPORT (continued)								
General Services								
A	1620	11000	Salaries - Regular	3,422,000	3,448,000	3,447,247		753
A	1620	12000	Salaries - Part Time	140,000	148,000	147,586		414
A	1620	12010	Salaries - Seasonal	3,500	3,500			3,500
A	1620	13000	Salaries - Overtime	50,000	78,000	76,908		1,092
A	1620	14000	Salaries - Shift Differential	7,000	7,000	4,769		2,231
A	1620	21000	Furniture	700	700			700
A	1620	25000	General Equipment	40,000	51,400	50,199	1,107	94
A	1620	41300	Office Supplies	55,000	55,000	51,893		3,107
A	1620	41310	Printing Supplies	202,036	161,636	156,222		5,414
A	1620	41330	Postage	1,185,000	1,491,000	1,490,949		51
A	1620	41400	Uniforms	6,046	6,046	6,040		6
A	1620	41600	Materials & Supplies	273,290	202,290	196,581	3,059	2,650
A	1620	42000	Heating Fuel	50,000	100,000	52,640		47,360
A	1620	42100	Telephone	350,000	406,000	405,726		274
A	1620	42200	Light, Power & Water	850,000	1,090,000	1,085,813		4,187
A	1620	44300	Cleaning & Custodial Services	200,000	200,000	197,835		2,165
A	1620	44900	Other Contract	590,000	666,000	595,546	6,640	63,814
A	1620	45100	Equipment Rental	25,000	25,000	1,378		23,622
A	1620	45200	Rental of Land & Building	5,000	5,000	3,172		1,828
A	1620	46100	Equipment Maintenance	140,000	115,000	80,910		34,090
A	1620	46300	Building, Property Maintenance	161,182	370,182	368,789	400	993
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	2,000	1,589		411
Total General Services				8,008,154	8,882,154	8,671,792	11,206	199,156
Central Vehicle Maintenance								
A	1640	11000	Salaries - Regular	4,124,500	4,114,983	4,067,002		47,981
A	1640	12000	Salaries - Part Time	160,000	203,000	202,400		600
A	1640	13000	Salaries - Overtime	250,000	277,000	276,261		739
A	1640	14000	Salaries - Shift Differential	60,000	60,000	41,757		18,243
A	1640	25000	General Equipment	46,878	46,878	40,730	5,624	524
A	1640	41200	Gasoline	1,500,000	807,113	686,620		120,493
A	1640	41210	Diesel Oil	2,000,000	2,000,000	1,818,218		181,782
A	1640	41220	Other Oils, Lube, Etc	235,000	310,000	261,974		48,026
A	1640	41230	Parts	1,713,832	1,716,832	1,709,493	6,973	366
A	1640	41240	Tires & Tubes	395,830	530,830	481,228	3,780	45,822
A	1640	41250	Engines & Transmission	75,000	75,000	66,003		8,997
A	1640	41280	Compress Natural Gas	130,000	105,000	50,763		54,237
A	1640	41400	Uniforms	22,960	21,960	18,414		3,546
A	1640	41500	Inventory Change Materials & Supplies		204,862	204,176		686
A	1640	41600	Materials & Supplies	70,180	80,180	78,686		1,494
A	1640	41720	Small Tools & Implements	20,000	20,000	19,635		365
A	1640	44800	Professional Services	1,600	2,600	1,827		773
A	1640	44900	Other Contract	85,000	97,000	90,153		6,847
A	1640	46100	Equipment Maintenance	151,290	301,290	249,594	4,641	47,055
A	1640	46340	Tank Test and Permit Fees	15,000	15,000	10,105		4,895
A	1640	46420	Outside Repairs	939,475	937,475	914,618	21,307	1,550
A	1640	46430	Insurance Repairs	20,000	20,000	18,532	723	745
A	1640	47900	Other Expenses	1,600	1,600	446		1,154
Total Central Vehicle Maintenance				12,018,145	11,948,603	11,308,635	43,048	596,920
Other General Governmental Support								
A	1980	47100	MTA Payroll Tax	180,000	186,000	185,830		170
A	1989	44170	Judgments & Claims		880,000	880,000		
A	1989	44810	Independent Auditing	165,000	165,000	139,000		26,000
A	1989	47400	Tax Apportionment	55,000	55,000	47,167		7,833
A	1989	47410	Community College Charge Back	3,000,000	3,000,000	2,441,865		558,135
A	1989	47430	Discount on Tax Collection	950,000	950,000	913,869		36,131
A	1989	47900	Other Expenses	1,095,580	933,580	481,287	162,717	289,576
A	1989	48940	National Emergency Grant (ARPA)		3,400,416	3,400,416		
Total Other General Governmental Support				5,445,580	9,569,996	8,489,434	162,717	917,845

(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, 2023

Fund	Function	Object	Description	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	149,711	148,849	148,849		
A	1910	43000	Unallocated Insurance	1,415,682	1,271,270	1,271,270		
AMS	0001	02801	General Fund	(1,415,682)	(1,271,270)	(1,271,270)		
AMS	0001	02801	Building	(112,421)	(114,847)	(114,846)		(1)
AMS	0001	02801	Highway	(502,293)	(499,401)	(499,401)		
AMS	0001	02801	Central Vehicle Maintenance	(149,711)	(148,849)	(148,849)		
AMS	0001	02801	Drainage	(15,548)	(15,548)	(15,458)		(90)
AMS	0001	02801	Lighting	(29,962)	(29,962)	(29,789)		(173)
AMS	0001	02801	Parks	(192,271)	(191,164)	(191,164)		
AMS	0001	02801	Sanitation	(562,168)	(558,932)	(558,932)		
AMS	0001	02801	Solid waste	(236,231)	(234,871)	(234,871)		
AMS	0001	02801	Public Parking	(94,546)	(94,002)	(94,002)		
AMS	0001	02801	Bethpage Pool	(4,058)	(4,058)	(4,034)		(24)
AMS	0001	02801	Massapequa Pool	(4,858)	(4,858)	(4,830)		(28)
AMS	0001	02801	Plainview Pool	(3,873)	(3,873)	(3,850)		(23)
AMS	0001	02801	Syosset Pool	(4,183)	(4,183)	(4,158)		(25)
AMS	0001	02801	Massapequa Rink	(1,129)	(1,129)	(1,123)		(6)
AMS	0001	02801	Syosset Rink	(1,897)	(1,897)	(1,886)		(11)
AMS	1910	43010	Insurance General Liability - Insurance Co.	10,000	32,000	31,079		921
AMS	1910	43010	Insurance General Liability - Incurred Loss	2,000,000	2,389,562	1,509,174		880,388
AMS	1910	43010	Insurance General Liability - Other Payments	225,000	225,000	201,829		23,171
AMS	1910	43020	Insurance Vehicle & Equipment Liability - Insurance Co.	200,000	200,000	105,132		94,868
AMS	1910	43020	Insurance Vehicle & Equipment Liability - Incurred Loss	410,446	417,446	416,723		723
AMS	1910	43020	Insurance Vehicle & Equipment Liability - Other Payments	25,000	25,000	16,880		8,120
AMS	1910	43030	Insurance Property (B&C) Loss	540,000	621,438	619,411		2,027
Total Unallocated Insurance and Payment for Losses				1,645,008	2,151,721	1,141,884	-0-	1,009,837
TOTAL GENERAL GOVERNMENT SUPPORT				48,815,550	54,518,587	50,397,234	289,690	3,831,663
PUBLIC SAFETY								
Public Safety								
A	3010	11000	Salaries - Regular	2,583,000	2,698,000	2,694,342		3,658
A	3010	12000	Salaries - Part Time	1,750,000	2,065,063	2,064,063		1,000
A	3010	12010	Salaries - Seasonal	38,000	158,000	157,120		880
A	3010	13000	Salaries - Overtime	225,000	452,000	451,430		570
A	3010	14000	Salaries - Shift Differential	45,000	51,000	50,013		987
A	3010	21000	Furniture	1,250	1,250	1,235		15
A	3010	25000	General Equipment	23,895	31,395	27,859	2,928	608
A	3010	41300	Office Supplies	2,454	2,454	1,725		729
A	3010	41400	Uniforms	31,521	36,021	35,781		240
A	3010	41500	Inventory Change Materials & Supplies			(13,551)		13,551
A	3010	41600	Materials & Supplies	45,615	36,115	30,875		5,240
A	3010	41710	Signs, Supplies	4,500				
A	3010	44140	Training	10,000	10,000	8,669		1,331
A	3010	46320	Install/Remove Navigational Aids	25,000	20,600	20,593		7
A	3010	47200	Travel Expense	3,000	3,000	3,000		
A	3010	47800	Contractual Expenses	131,126	137,526	113,761	11,672	12,093
Total Public Safety				4,919,361	5,702,424	5,646,915	14,600	40,909
Animal Shelter								
A	3510	11000	Salaries - Regular	775,500	1,055,500	1,055,042		458
A	3510	12000	Salaries - Part Time	44,000	44,000	11,192		32,808
A	3510	13000	Salaries - Overtime	6,500	18,500	18,338		162
A	3510	14000	Animal Shelter-Salaries		100	64		36
A	3510	41400	Uniforms	4,500	4,500	3,341	1,121	38
A	3510	41600	Materials & Supplies	60,000	80,060	58,616	7,345	14,099
A	3510	42200	Light, Power & Water	45,000	190,000	188,273		1,727
A	3510	44900	Other Contract	248,100	248,100	224,587		23,513
A	3510	46100	Equipment Maintenance	200	200			200
A	3510	46300	Building, Property Maintenance	3,000	3,000	1,180		1,820
A	3510	46410	IT Maintenance	5,549	5,549	5,548		1
A	3510	47900	Other Expenses	200	140	92		48
Total Animal Shelter				1,192,549	1,649,649	1,566,273	8,466	74,910
TOTAL PUBLIC SAFETY				6,111,910	7,352,073	7,213,188	23,066	115,819

(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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encum- brances</u>	<u>Variance with Final Budget</u>
EXPENDITURES								
ECONOMIC ASSISTANCE AND OPPORTUNITY								
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	51,000	50,067		933
Total Publicity				<u>35,000</u>	<u>62,000</u>	<u>50,067</u>	<u>-0-</u>	<u>11,933</u>
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY				<u>35,000</u>	<u>62,000</u>	<u>50,067</u>	<u>-0-</u>	<u>11,933</u>
CULTURE AND RECREATION								
Community and Youth Services								
A	7020	11000	Salaries - Regular	4,531,000	4,366,000	4,261,814		104,186
A	7020	12000	Salaries - Part Time	675,000	625,000	623,654		1,346
A	7020	12010	Salaries - Seasonal	175,000	175,000	124,810		50,190
A	7020	13000	Salaries - Overtime	90,000	195,000	192,528		2,472
A	7020	14000	Salaries - Shift Differential	24,775	34,775	34,139		636
A	7020	21000	Furniture		879	879		
A	7020	22000	Office Equipment	925	925	605		320
A	7020	23000	Other Equipment	2,725	7,725	7,483		242
A	7020	41300	Office Supplies	1,200	1,200			1,200
A	7020	41400	Uniforms	1,400	1,400	1,001		399
A	7020	41600	Materials & Supplies	2,000	2,000	1,192		808
A	7020	41800	Recreational Supplies	31,000	40,121	37,214		2,907
A	7020	41810	Preschool Supplies	8,000	8,000	7,287		713
A	7020	44930	Bus Services	55,000	40,000	26,634		13,366
A	7020	45100	Equipment Rental	125,000	173,000	169,958		3,042
A	7020	46100	Equipment Maintenance	3,300	3,300	481		2,819
A	7020	47200	Travel Expense					
A	7020	47210	Auto Mileage	600	600	445		155
A	7020	47610	Recreation Program Awards					
A	7020	47620	Youth Program Reimburse	1,346	3,346	2,692		654
A	7020	47660	Special Events	535,000	587,000	586,517		483
A	7020	47680	Awareness Program	15,600	15,600			15,600
A	7510	47900	Historian	1,000	1,000			1,000
Total Community and Youth Services				<u>6,279,871</u>	<u>6,281,871</u>	<u>6,079,333</u>	<u>-0-</u>	<u>202,538</u>
Parks, Recreation, Beaches								
A	7110	11000	Salaries - Regular	7,644,500	7,694,500	7,694,331		169
A	7110	12000	Salaries - Part Time	1,600,000	1,985,000	1,982,655		2,345
A	7110	12010	Salaries - Seasonal	2,700,000	2,620,000	2,618,213		1,787
A	7110	13000	Salaries - Overtime	1,100,000	1,875,000	1,873,091		1,909
A	7110	14000	Salaries - Shift Differential	90,000	90,000	71,036		18,964
A	7110	21000	Furniture	1,000	5,090	4,974		116
A	7110	25000	General Equipment	45,000	104,108	100,010	546	3,552
A	7110	41400	Uniforms	15,000	15,000	14,998		2
A	7110	41600	Materials & Supplies	90,052	195,052	193,203	313	1,536
A	7110	41710	Signs, Supplies	5,000	5,000	4,886		114
A	7110	41900	Ground Supplies	140,000	202,000	182,576		19,424
A	7110	42000	Heating Fuel	28,000	28,000	19,776		8,224
A	7110	42200	Light, Power & Water	1,500,000	1,447,004	1,428,511		18,493
A	7110	44160	First Aid & Pool Certification	5,000	5,000	4,944		56
A	7110	44900	Other Contract	110,000	105,931	78,858		27,073
A	7110	45100	Equipment Rental	500	500			500
A	7110	46100	Equipment Maintenance	500	500	25		475
A	7110	46200	Credit Card Fees	40,000	40,000	20,677		19,323
A	7110	46300	Building, Property Maintenance	525,840	652,371	621,022	4,267	27,082
A	7110	46410	IT Maintenance	7,000	7,520	7,520		
A	7110	47300	Nassau County Health Permit	3,295	3,295	3,295		
A	7110	47660	Special Events		256,000	255,112		888
A	7110	47670	Special Sporting Events	65,416	181,308	179,474		1,834
A	7110	47680	Awareness Program	7,200	7,200	445		6,755
A	7110	47880	Railroad Museum	60,000	60,000	60,000		
A	7110	47900	Other Expenses	18,000	14,910	14,751		159
Total Parks, Recreation, Beaches				<u>15,801,303</u>	<u>17,600,289</u>	<u>17,434,383</u>	<u>5,126</u>	<u>160,780</u>
Culture and recreation Other								
A	7989	48940	ARPA Golf Course Impvts		99,377	99,377		
Total Culture and recreation Other				<u>-0-</u>	<u>99,377</u>	<u>99,377</u>	<u>-0-</u>	<u>-0-</u>
TOTAL CULTURE AND RECREATION				<u>22,081,174</u>	<u>23,981,537</u>	<u>23,613,093</u>	<u>5,126</u>	<u>363,318</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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
HOME AND COMMUNITY SERVICES								
Environmental Control								
A	8090	11000	Salaries - Regular	1,376,500	1,543,500	1,543,053		447
A	8090	12000	Salaries - Part Time	100,000	123,000	122,241		759
A	8090	12010	Salaries - Seasonal	40,000	40,000	34,500		5,500
A	8090	13000	Salaries - Overtime	33,000	42,000	41,591		409
A	8090	21000	Furniture	2,000	2,000	1,040		960
A	8090	23000	Other Equipment	8,500	19,500	16,180		3,320
A	8090	41300	Office Supplies	500	500	184		316
A	8090	41400	Uniforms	5,500	5,500	5,498		2
A	8090	41600	Materials & Supplies	8,626	13,626	13,503		123
A	8090	41140	Training	2,200	2,200			2,200
A	8090	44500	Architecture & Engineering Fees	291,379	291,379	234,797		56,582
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	14,700	14,669		31
A	8090	46200	Credit Card Fees	700	700			700
A	8090	46300	Building, Property Maintenance		600	600		
A	8090	46350	Bay Management Program	270,000	249,600	130,438		119,162
A	8090	47200	Travel Expense	250	250			250
A	8090	47680	Awareness Program	9,500	18,200	17,869		331
A	8090	47900	Other Expenses	1,900	1,900	940		960
			Total Environmental Control	<u>2,185,455</u>	<u>2,390,055</u>	<u>2,195,883</u>	<u>-0-</u>	<u>194,172</u>
Housing Authority								
A	8620	47500	Fees for Service	20,000	20,000	14,500		5,500
			Total Housing Authority	<u>20,000</u>	<u>20,000</u>	<u>14,500</u>	<u>-0-</u>	<u>5,500</u>
Intergovernmental Affairs								
A	8686	11000	Salaries - Regular	939,500	939,500	851,785		87,715
A	8686	12000	Salaries - Part Time	50,000	28,500			28,500
A	8686	13000	Salaries - Overtime	5,000	20,000	18,465		1,535
A	8686	14000	Salaries - Shift Differential		1,000	559		441
A	8686	47200	Travel Expense	500	500			500
A	8686	47630	Public Service Contract	28,000	33,000	30,483		2,517
A	8686	48080	Support Services		500	442		58
			Total Intergovernmental Affairs	<u>1,023,000</u>	<u>1,023,000</u>	<u>901,734</u>	<u>-0-</u>	<u>121,266</u>
Home and community Other								
A	8989	48940	Salaries - Regular		2,888,953	2,888,953		
			Total Home and community Other	<u>-0-</u>	<u>2,888,953</u>	<u>2,888,953</u>	<u>-0-</u>	<u>-0-</u>
			TOTAL HOME AND COMMUNITY SERVICES	<u>3,228,455</u>	<u>6,322,008</u>	<u>6,001,070</u>	<u>-0-</u>	<u>320,938</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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encum- brances</u>	<u>Variance with Final Budget</u>
EXPENDITURES								
EMPLOYEE BENEFITS								
State Employees' Retirement System								
A	1640	81000	State Employee Retirement System	800,000	800,000	706,783		93,217
A	9010	81000	State Employee Retirement System	7,200,000	7,034,388	6,461,019		573,369
A	9010	82000	NYSLRS Voluntary Define Contribution (VDC)	30,000	30,000	16,627		13,373
			Total State Employees' Retirement System	<u>8,030,000</u>	<u>7,864,388</u>	<u>7,184,429</u>	<u>-0-</u>	<u>679,959</u>
Social Security								
A	1640	83000	Social Security	350,000	350,000	349,770		230
A	9030	83000	Social Security	3,300,000	3,754,412	3,751,731		2,681
			Total Social Security	<u>3,650,000</u>	<u>4,104,412</u>	<u>4,101,501</u>	<u>-0-</u>	<u>2,911</u>
Workers' Compensation								
A	1640	84000	Workers' Compensation	40,000	49,517	49,517		
A	9040	84000	Workers' Compensation	200,000	365,612	365,612		
AMW	0001	02801	Interfund Revenues - General	(200,000)	(365,612)	(365,612)		
AMW	0001	02801	Interfund Revenues - Building	(20,000)				
AMW	0001	02801	Interfund Revenues - Board of Appeals	(2,000)				
AMW	0001	02801	Interfund Revenues - PAD Staff	(2,000)				
AMW	0001	02801	Interfund Revenues - Highway Repair	(500,000)	(719,015)	(719,015)		
AMW	0001	02801	Interfund Revenues - Vehicle Maintenance	(40,000)	(49,517)	(49,517)		
AMW	0001	02801	Interfund Revenues - Drainage	(3,000)	(4,070)	(4,070)		
AMW	0001	02801	Interfund Revenues - Lighting	(10,000)	(14,245)	(14,245)		
AMW	0001	02801	Interfund Revenues - Parks	(300,000)	(518,234)	(518,234)		
AMW	0001	02801	Interfund Revenues - Sanitation	(3,650,000)	(4,490,453)	(4,490,453)		
AMW	0001	02801	Interfund Revenues - Solid Waste	(150,000)	(478,213)	(478,213)		
AMW	0001	02801	Interfund Revenues - Parking	(100,000)	(143,803)	(143,803)		
AMW	9040	84010	Workers' Compensation - Indemnity	3,500,000	5,049,612	5,048,378		1,234
AMW	9040	84020	Workers' Compensation - Medical	1,100,000	948,500	930,139		18,361
AMW	9040	84030	Workers' Compensation - Other Expenses	700,000	930,640	930,565		75
AMW	9040	84040	HR Employee Services	150,000	100,000	66,674		33,326
AMW	9060	80030	Consultation		1,000	833		167
			Total Workers' Compensation	<u>713,000</u>	<u>661,719</u>	<u>608,556</u>	<u>-0-</u>	<u>53,163</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>	<u>-0-</u>	<u>-0-</u>	<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	13,680		36,320
			Total Unemployment Benefits	<u>51,000</u>	<u>51,000</u>	<u>13,680</u>	<u>-0-</u>	<u>37,320</u>
Hospital, Medical, and Dental								
A	1640	80000	Medical, Dental, Optical Insurance	1,720,000	2,169,887	2,169,887		
A	9060	80000	Medical, Dental, Optical Insurance	14,500,000	15,875,935	15,642,454		233,481
A	9089	87000	Hospital Medicare Reimbursement	900,000	1,026,000	1,023,003		2,997
AMM	0001	02801	Interfund Revenues - General	(14,500,000)	(15,875,935)	(15,875,935)		
AMM	0001	02801	Interfund Revenues - Building	(2,050,000)	(2,852,548)	(2,852,548)		
AMM	0001	02801	Interfund Revenues - Highway Repair	(4,000,000)	(4,583,582)	(4,583,582)		
AMM	0001	02801	Interfund Revenues - Vehicle Maintenance	(1,720,000)	(2,169,887)	(2,169,887)		
AMM	0001	02801	Interfund Revenues - Drainage	(300,000)	(353,521)	(353,521)		
AMM	0001	02801	Interfund Revenues - Lighting	(300,000)	(373,838)	(373,838)		
AMM	0001	02801	Interfund Revenues - Parks	(3,600,000)	(3,490,511)	(3,490,511)		
AMM	0001	02801	Interfund Revenues - Sanitation	(7,500,000)	(8,821,769)	(8,821,769)		
AMM	0001	02801	Interfund Revenues - Solid Waste	(1,000,000)	(1,544,115)	(1,544,115)		
AMM	0001	02801	Interfund Revenues - Public Parking	(600,000)	(568,884)	(568,884)		
AMM	9060	80000	Medical, Dental, Optical Insurance	35,145,000	40,209,590	40,026,427		183,163
AMM	9060	80010	Medical Insurance HIP	1,100,000	1,100,000	866,123		233,877
AMM	9060	80020	Health Insurance Buy Back Program	700,000	700,000	687,233		12,767
AMM	9060	80030	Consultation	50,000	52,000	51,619		381
AMM	9060	80040	Medical Insurance General Administration	5,000	5,000	3,696		1,304
			Total Hospital, Medical, and Dental	<u>18,550,000</u>	<u>20,503,822</u>	<u>19,835,852</u>	<u>-0-</u>	<u>667,970</u>
			TOTAL EMPLOYEE BENEFITS	<u>31,000,000</u>	<u>33,191,341</u>	<u>31,744,018</u>	<u>-0-</u>	<u>1,447,323</u>
			TOTAL CURRENT	<u>111,272,089</u>	<u>125,427,546</u>	<u>119,018,670</u>	<u>317,882</u>	<u>6,090,994</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, 2023

Fund	Function	Object	Description	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	9781	60000	Based IT Arrangement		550,000	548,960		1,040
A	9785	60000	Capital lease	25,000	25,000	11,171		13,829
			Total Principal	<u>25,000</u>	<u>1,765,000</u>	<u>1,750,131</u>	<u>-0-</u>	<u>14,869</u>
Debt interest								
A	9730	70000	Bond anticipation notes		1,418,000	1,417,551		449
A	9781	70000	Based IT Arrangement		54,000	53,027		973
			Total Interest	<u>-0-</u>	<u>1,472,000</u>	<u>1,470,578</u>	<u>-0-</u>	<u>1,422</u>
			TOTAL DEBT SERVICE	<u>25,000</u>	<u>3,237,000</u>	<u>3,220,709</u>	<u>-0-</u>	<u>16,291</u>
			TOTAL EXPENDITURES	<u>111,297,089</u>	<u>128,664,546</u>	<u>122,239,379</u>	<u>317,882</u>	<u>6,107,285</u>
			EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>33,658,987</u>	<u>31,083,052</u>	<u>38,774,651</u>	<u>(317,882)</u>	<u>7,373,717</u>
OTHER FINANCING SOURCES/(USES)								
Transfers In								
A	0001	05031	Debt service fund		2,700,000	2,704,000		4,000
			Total Transfers In	<u>-0-</u>	<u>2,700,000</u>	<u>2,704,000</u>	<u>-0-</u>	<u>4,000</u>
Transfers Out								
A	9901	90000	Debt service fund	(34,025,599)	(32,649,664)	(32,539,105)		110,559
A	9950	92000	Capital Fund		(1,500,000)	(1,500,000)		
			Total Transfers Out	<u>(34,025,599)</u>	<u>(34,149,664)</u>	<u>(34,039,105)</u>	<u>-0-</u>	<u>110,559</u>
			TOTAL OTHER FINANCING SOURCES/(USES)	<u>(34,025,599)</u>	<u>(31,449,664)</u>	<u>(31,335,105)</u>	<u>-0-</u>	<u>114,559</u>
			NET CHANGE IN FUND BALANCE	<u>\$ (366,612)</u>	<u>\$ (366,612)</u>	<u>7,439,546</u>	<u>\$(317,882)</u>	<u>\$7,488,276</u>
			FUND BALANCE AT BEGINNING OF YEAR			<u>34,201,390</u>		
			FUND BALANCE AT END OF YEAR			<u>\$ 41,640,936</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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES							
REAL PROPERTY TAXES							
B	0001	01001	Ad valorem taxes	\$ 99,962	\$ 99,962	\$ 99,964	\$ 2
B	0001	01028	Ad valorem taxes (Long Island Power Authority)			177	177
			TOTAL REAL PROPERTY TAXES	<u>99,962</u>	<u>99,962</u>	<u>100,141</u>	<u>179</u>
OTHER REAL PROPERTY TAX ITEMS							
B	0001	01081	Payment in lieu of taxes	20,000	20,000	14,846	(5,154)
			TOTAL OTHER REAL PROPERTY TAX ITEMS	<u>20,000</u>	<u>20,000</u>	<u>14,846</u>	<u>(5,154)</u>
DEPARTMENTAL INCOME							
Building							
B	0001	02545	Other Licenses	1,500,000	1,500,000	116,699	(1,383,301)
B	0001	02555	Building fees	11,223,061	11,922,069	9,421,468	(2,500,601)
Zoning							
B	0001	02110	Zoning Fees	400,000	400,000	357,825	(42,175)
Planning							
B	0001	02115	Planning Board Fees	30,000	30,000	17,250	(12,750)
			TOTAL DEPARTMENTAL INCOME	<u>13,153,061</u>	<u>13,852,069</u>	<u>9,913,242</u>	<u>(3,938,827)</u>
INTERGOVERNMENTAL CHARGES							
B	0001	02389	Nassau County local government assistance			3,750,000	3,750,000
			TOTAL INTERGOVERNMENTAL CHARGES	<u>-0-</u>	<u>-0-</u>	<u>3,750,000</u>	<u>3,750,000</u>
USE OF MONEY AND PROPERTY							
B	0001	2401	Interest and earnings			18,339	18,339
			TOTAL USE OF MONEY AND PROPERTY	<u>-0-</u>	<u>-0-</u>	<u>18,339</u>	<u>18,339</u>
MISCELLANEOUS LOCAL SOURCES							
B	0001	02701	Refund of Prior Year's Expenditures			49,999	49,999
B	0001	02770	Miscellaneous Revenue			3	3
			TOTAL MISCELLANEOUS LOCAL SOURCES	<u>-0-</u>	<u>-0-</u>	<u>50,002</u>	<u>50,002</u>
			TOTAL REVENUES	<u>13,273,023</u>	<u>13,972,031</u>	<u>13,846,570</u>	<u>(125,461)</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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
PUBLIC SAFETY								
Animal Warden Services								
B	3510	44920	General Fund Contractual Expense	368,000	368,000	368,000		
			Total Animal Warden Services	368,000	368,000	368,000	-0-	-0-
Building								
B	3620	11000	Salaries - Regular	5,354,000	5,201,536	5,200,767		769
B	3620	12000	Salaries - Part Time	120,000	214,000	209,559		4,441
B	3620	13000	Salaries - Overtime	30,000	30,000	28,592		1,408
B	3620	21000	Furniture	2,600	2,600	2,136		464
B	3620	22000	Office Equipment	1,284	1,284	283		1,001
B	3620	25000	General Equipment	5,400	1,900			1,900
B	3620	41300	Office Supplies	10,200	13,700	11,855		1,845
B	3620	41400	Uniforms	1,200	3,700	3,438		262
B	3620	43000	Unallocated Insurance	91,331	93,877	93,877		
B	3620	44140	Training	4,000	4,000	4,000		
B	3620	44800	Professional Services	15,000	25,000	22,144		2,856
B	3620	44900	Other Contract	180,000	80,000	79,669		331
B	3620	46100	Equipment Maintenance	1,800	1,800	795		1,005
B	3620	46200	Credit Card Fees	1,000	1,000	852		148
B	3620	46410	IT Maintenance	188,100				
B	3620	47100	MTA Payroll Tax	20,000	20,000	19,477		523
B	3620	47200	Travel Expense	200	200			200
B	3620	47900	Other Expenses	1,650	1,650	950		700
B	3620	49100	Vehicle Maintenance Charge	69,974	130,034	130,034		
B	3620	49200	Administration Costs	1,004,644	1,038,622	1,038,622		
			Total Building	7,102,383	6,864,903	6,847,050	-0-	17,853
			TOTAL PUBLIC SAFETY	7,470,383	7,232,903	7,215,050	-0-	17,853
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	243,410	300,410	300,095		315
B	8010	43000	Unallocated Insurance	6,501	6,464	6,464		
B	8010	44100	Printing Public & Legal Notices	40,000	37,500	36,036		1,464
B	8010	44120	Public Stenographer	25,000	15,900	15,570		330
B	8010	44800	Professional Services	50,000	48,000	46,183		1,817
B	8010	47100	MTA Payroll Tax	1,000	1,100	1,082		18
B	8010	49200	Administration Costs	71,512	71,512	71,512		
			Total Board of Appeals	437,423	480,886	476,942	-0-	3,944
Planning and Development - Staff								
B	8020	11000	Salaries - Regular	810,000	908,000	907,461		539
B	8020	13000	Salaries - Overtime	10,000	10,000			10,000
B	8020	43000	Unallocated Insurance	14,588	14,505	14,505		
B	8020	44800	Professional Services	85,800	184,581	184,484		97
B	8020	47100	MTA Payroll Tax	3,000	3,300	3,229		71
B	8020	49100	Vehicle Maintenance Charge	67,349	84,653	84,653		
B	8020	49200	Administration Costs	160,473	160,473	160,473		
			Total Planning and Development - Staff	1,151,210	1,365,512	1,354,805	-0-	10,707
			TOTAL HOME AND COMMUNITY SERVICES	1,588,633	1,846,398	1,831,747	-0-	14,651

(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, 2023

Fund	Function	Object	Description	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	864,600	815,297		49,303
B	8010	81000	State Employee Retirement System	53,000	53,000	46,364		6,636
B	8020	81000	State Employee Retirement System	150,000	150,000	133,219		16,781
			Total State Employee Retirement System	<u>1,178,000</u>	<u>1,067,600</u>	<u>994,880</u>	<u>-0-</u>	<u>72,720</u>
Social Security								
B	3620	83000	Social Security	450,000	439,200	420,092		19,108
B	8010	83000	Social Security	20,000	23,500	23,401		99
B	8020	83000	Social Security	60,000	67,300	67,271		29
			Total Social Security	<u>530,000</u>	<u>530,000</u>	<u>510,764</u>	<u>-0-</u>	<u>19,236</u>
Workers' Compensation								
B	3620	84000	Workers' Compensation	20,000				
B	8010	84000	Workers' Compensation	2,000				
B	8020	84000	Workers' Compensation	2,000				
			Total Workers' Compensation	<u>24,000</u>	<u>-0-</u>	<u>-0-</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	200	200			200
B	8020	85500	Disability benefits	200	200			200
			Total Disability Benefits	<u>1,400</u>	<u>1,400</u>	<u>-0-</u>	<u>-0-</u>	<u>1,400</u>
Unemployment Benefits								
B	3620	86200	Unemployment benefits	1,000	1,000			1,000
B	8010	86200	Unemployment benefits	500	500			500
B	8020	86200	Unemployment benefits	500	500			500
			Total Unemployment Benefits	<u>2,000</u>	<u>2,000</u>	<u>-0-</u>	<u>-0-</u>	<u>2,000</u>
Hospital, Medical and Dental								
B	3620	80000	Medical, Dental, Optical Insurance	1,600,000	2,279,600	2,279,600		
B	3620	87000	Hospital Medicare Reimbursement	80,000	116,000	115,173		827
B	8010	80000	Medical, Dental, Optical Insurance	200,000	308,823	308,823		
B	8010	87000	Hospital Medicare Reimbursement	15,000	16,731	16,277		454
B	8020	80000	Medical, Dental, Optical Insurance	250,000	264,125	264,125		
B	8020	87000	Hospital Medicare Reimbursement	20,000	20,000	18,799		1,201
			Total Hospital, Medical and Dental	<u>2,165,000</u>	<u>3,005,279</u>	<u>3,002,797</u>	<u>-0-</u>	<u>2,482</u>
			TOTAL EMPLOYEE BENEFITS	<u>3,900,400</u>	<u>4,606,279</u>	<u>4,508,441</u>	<u>-0-</u>	<u>97,838</u>
			TOTAL CURRENT	<u>12,964,416</u>	<u>13,690,580</u>	<u>13,555,238</u>	<u>-0-</u>	<u>135,342</u>
DEBT SERVICE								
B	9730	70000	Bond anticipation notes		25,500	25,399		101
			Total Interest	<u>-0-</u>	<u>25,500</u>	<u>25,399</u>	<u>-0-</u>	<u>101</u>
			TOTAL DEBT SERVICE	<u>-0-</u>	<u>25,500</u>	<u>25,399</u>	<u>-0-</u>	<u>101</u>
			TOTAL EXPENDITURES	<u>12,964,416</u>	<u>13,716,080</u>	<u>13,580,637</u>	<u>-0-</u>	<u>135,443</u>
			EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>308,607</u>	<u>255,951</u>	<u>265,933</u>	<u>-0-</u>	<u>9,982</u>
OTHER FINANCING SOURCES/(USES)								
Transfers In								
B	0001	05031	Debt service fund		27,531	27,531		
			Total Transfers In	<u>-0-</u>	<u>27,531</u>	<u>27,531</u>	<u>-0-</u>	<u>-0-</u>
Transfers Out								
B	9901	90000	Debt service fund	(308,891)	(283,766)	(283,492)		274
			Total Transfers Out	<u>(308,891)</u>	<u>(283,766)</u>	<u>(283,492)</u>	<u>-0-</u>	<u>274</u>
			TOTAL OTHER FINANCING SOURCES/(USES)	<u>(308,891)</u>	<u>(256,235)</u>	<u>(255,961)</u>	<u>-0-</u>	<u>274</u>
			NET CHANGE IN FUND BALANCE	<u>\$ (284)</u>	<u>\$ (284)</u>	<u>9,972</u>	<u>\$ -0-</u>	<u>\$ 10,256</u>
			FUND BALANCE AT BEGINNING OF YEAR			<u>2,327,317</u>		
			FUND BALANCE AT END OF YEAR			<u>\$ 2,337,289</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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
DB	0001	01001	Ad valorem taxes	\$ 50,536,530	\$ 50,536,530	\$ 50,536,526	\$ (4)
DB	0001	01028	Ad valorem taxes (Long Island Power Authority)			88,054	88,054
			TOTAL REAL PROPERTY TAXES	<u>50,536,530</u>	<u>50,536,530</u>	<u>50,624,580</u>	<u>88,050</u>
OTHER REAL PROPERTY TAX ITEMS							
DB	0001	01081	Payment in lieu of taxes	3,000,000	3,000,000	2,562,876	(437,124)
			TOTAL OTHER REAL PROPERTY TAX ITEMS	<u>3,000,000</u>	<u>3,000,000</u>	<u>2,562,876</u>	<u>(437,124)</u>
DEPARTMENTAL INCOME							
DB	0001	01560	Public safety cleanup	500,000	500,000	125,931	(374,069)
DB	0001	01560	Public safety vacant and abandoned buildings				
DB	0001	01570	Charges demolition of unsafe buildings	100,000	100,000	167,442	67,442
DB	0001	01721	Other Transportation			133,333	133,333
DB	0001	01789	Other Transportation	100,000	100,000		(100,000)
			TOTAL DEPARTMENTAL INCOME	<u>700,000</u>	<u>700,000</u>	<u>426,706</u>	<u>(273,294)</u>
INTERGOVERNMENTAL CHARGES							
DB	0001	02389	Nassau County local government assistance			400,000	400,000
DB	0001	02300	Services, Other Governments			8,622	8,622
			TOTAL INTERGOVERNMENTAL CHARGES	<u>-0-</u>	<u>-0-</u>	<u>408,622</u>	<u>408,622</u>
USE OF MONEY AND PROPERTY							
DB	0001	02401	Interest And Earnings	2,000,000	2,000,000	691,452	(1,308,548)
DB	0001	02410	Rental of Real Property			3	3
			TOTAL USE OF MONEY AND PROPERTY	<u>2,000,000</u>	<u>2,000,000</u>	<u>691,455</u>	<u>(1,308,545)</u>
MISCELLANEOUS LOCAL SOURCES							
DB	0001	02701	Refund of prior year expenditures			77,855	77,855
DB	0001	02770	Road Restoration Fee	20,323	20,323	26,487	6,164
			TOTAL MISCELLANEOUS LOCAL SOURCES	<u>20,323</u>	<u>20,323</u>	<u>104,342</u>	<u>84,019</u>
STATE AID							
DB	0001	3960	Emergency disaster assistance			126,227	126,227
			TOTAL STATE AID	<u>-0-</u>	<u>-0-</u>	<u>126,227</u>	<u>126,227</u>
FEDERAL AID							
DB	0001	4960	Emergency disaster assistance			1,136,040	1,136,040
			TOTAL FEDERAL AID	<u>-0-</u>	<u>-0-</u>	<u>1,136,040</u>	<u>1,136,040</u>
			TOTAL REVENUE	<u>56,256,853</u>	<u>56,256,853</u>	<u>56,080,848</u>	<u>(176,005)</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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Variance with Final Budget</u>
EXPENDITURES								
TRANSPORTATION								
Maintenance of Streets								
DB	5110	11000	Salaries - Regular	8,298,500	7,909,590	7,909,493		97
DB	5110	12000	Salaries - Part Time	550,000	409,000	408,989		11
DB	5110	12010	Salaries - Seasonal	28,000	42,095	41,828		267
DB	5110	13000	Salaries - Overtime	500,000	905,700	905,215		485
DB	5110	14000	Salaries - Shift Differential	4,000	4,000	2,796		1,204
DB	5110	25000	General Equipment	29,000	73,000	72,072		928
DB	5110	41400	Uniforms	20,898	40,998	40,044		954
DB	5110	41500	Inventory Change Materials & Supplies		220,000	218,247		1,753
DB	5110	41600	Materials & Supplies	55,692	47,692	39,262	1,193	7,237
DB	5110	41710	Signs, Supplies	120,000	120,000	119,763		237
DB	5110	41720	Small Tools & Implements	3,500	3,500	2,509		991
DB	5110	41730	Asphalt	50,000	33,000	18,729		14,271
DB	5110	41770	Sand, Stone, Gravel	1,000	1,000			1,000
DB	5110	41790	Cement	100	100			100
DB	5110	41900	Ground Supplies	1,500	1,500	1,240		260
DB	5110	43000	Unallocated Insurance	452,452	449,847	449,847		
DB	5110	44900	Other Contract	3,500	3,500	3,472		28
DB	5110	45100	Equipment Rental	3,000	1,000			1,000
DB	5110	46100	Equipment Maintenance	2,000	1,000	378		622
DB	5110	46300	Building, Property Maintenance	10,000	5,000	4,993		7
DB	5110	46650	Secure Unsafe Property	62,700	51,700	10,578		41,122
DB	5110	47100	MTA Payroll Tax	40,000	40,000	32,984		7,016
DB	5110	47200	Travel Expense	200	200			200
DB	5110	49200	Administration Costs	4,976,971	4,976,971	4,976,971		
			Total Maintenance of Streets	15,213,013	15,340,393	15,259,410	1,193	79,790
Machinery								
DB	5130	43000	Unallocated Insurance	32,122	31,937	31,937		
DB	5130	49100	Vehicle Maintenance Charge	3,212,240	3,303,323	3,303,323		
DB	5130	49200	Administration Costs	353,346	353,346	353,346		
			Total Machinery	3,597,708	3,688,606	3,688,606	-0-	-0-
Snow Removal								
DB	5142	13000	Salaries - Overtime		60,000	58,166		1,834
DB	5142	25000	General Equipment		15,000	14,914		86
DB	5142	41230	Parts	60,000	60,000	40,607		19,393
DB	5142	41600	Materials & Supplies		10,000	9,995		5
DB	5142	43000	Unallocated Insurance	17,719	17,617	17,617		
DB	5142	47100	MTA Payroll Tax		500	332		168
DB	5142	47900	Other Expenses	3,000	3,000	455		2,545
DB	5142	48900	Snow Removal	1,708,900	839,822	388,097	111,080	340,645
DB	5142	49200	Administration Costs	194,909	194,909	194,909		
			Total Snow Removal	1,984,528	1,200,848	725,092	111,080	364,676
			TOTAL TRANSPORTATION	20,795,249	20,229,847	19,673,108	112,273	444,466
EMPLOYEE BENEFITS								
State Employee Retirement System								
DB	5110	81000	State Employee Retirement System	1,500,000	1,497,500	1,461,415		36,085
			Total State Employee Retirement System	1,500,000	1,497,500	1,461,415	-0-	36,085
Social Security								
DB	5110	83000	Social Security	700,000	707,000	706,775		225
DB	5142	83000	Social Security		5,000	4,450		550
			Total Social Security	700,000	712,000	711,225	-0-	775
Workers' Compensation								
DB	5110	84000	Workers' Compensation	500,000	719,015	719,015		
			Total Workers' Compensation	500,000	719,015	719,015	-0-	-0-
Disability Benefits								
DB	5110	85500	Disability benefits	1,000	1,000			1,000
			Total Disability Benefits	1,000	1,000	-0-	-0-	1,000
Unemployment Benefits								
DB	5110	86200	Unemployment benefits	1,000	1,000			1,000
			Total Unemployment Benefits	1,000	1,000	-0-	-0-	1,000
Hospital, Medical and Dental								
DB	5110	80000	Medical, Dental, Optical Insurance	4,000,000	4,583,582	4,583,582		
DB	5110	87000	Hospital Medicare Reimbursement	200,000	241,892	241,003		889
			Total Hospital, Medical and Dental	4,200,000	4,825,474	4,824,585	-0-	889
			TOTAL EMPLOYEE BENEFITS	6,902,000	7,755,989	7,716,240	-0-	39,749
			TOTAL CURRENT	27,697,249	27,985,836	27,389,348	112,273	484,215

(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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
DEBT SERVICE								
Debt interest								
DB	9730	70000	Bond anticipation notes		926,000	925,294		706
			Total Interest	-0-	926,000	925,294	-0-	706
			TOTAL DEBT SERVICE	-0-	926,000	925,294	-0-	706
			TOTAL EXPENDITURES	27,697,249	28,911,836	28,314,642	112,273	484,921
			EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	28,559,604	27,345,017	27,766,206	(112,273)	308,916
OTHER FINANCING SOURCES/(USES)								
Transfers In								
DB	0001	05031	Debt service fund		1,792,587	1,960,401		167,814
			Total Transfers In	-0-	1,792,587	1,960,401	-0-	167,814
Transfers Out								
DB	9901	90000	Debt service fund	(28,561,194)	(27,639,194)	(27,638,375)		819
DB	9950	90000	Capital projects fund		(1,500,000)	(1,500,000)		
			Total Transfers Out	(28,561,194)	(29,139,194)	(29,138,375)	-0-	819
			TOTAL OTHER FINANCING SOURCES/(USES)	(28,561,194)	(27,346,607)	(27,177,974)	-0-	168,633
			NET CHANGE IN FUND BALANCE	\$ (1,590)	\$ (1,590)	588,232	\$ (112,273)	\$ 477,549
			FUND BALANCE AT BEGINNING OF YEAR			18,570,063		
			FUND BALANCE AT END OF YEAR			\$ 19,158,295		

TOWN OF OYSTER BAY
DRAINAGE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
SD	0001	01001	Ad valorem taxes	\$ 1,641,378	\$ 1,641,378	\$ 1,641,381	\$ 3
SD	0001	01028	Ad valorem taxes (Long Island Power Authority)			4,608	4,608
TOTAL REAL PROPERTY TAXES				1,641,378	1,641,378	1,645,989	4,611
OTHER REAL PROPERTY TAX ITEMS							
SD	0001	01081	Payment in lieu of taxes	99,985	99,985	139,266	39,281
TOTAL OTHER REAL PROPERTY TAX ITEMS				99,985	99,985	139,266	39,281
USE OF MONEY AND PROPERTY							
SD	0001	02401	Interest And Earnings			58,210	58,210
TOTAL USE OF MONEY AND PROPERTY				-0-	-0-	58,210	58,210
MISCELLANEOUS LOCAL SOURCES							
SD	0001	02770	Miscellaneous revenue			8,529	8,529
TOTAL MISCELLANEOUS LOCAL SOURCES				-0-	-0-	8,529	8,529
TOTAL REVENUES				1,741,363	1,741,363	1,851,994	110,631
EXPENDITURES							
HOME AND COMMUNITY SERVICES							
SD	8540	11000	Salaries - Regular	261,000	439,581	230,433	209,148
SD	8540	13000	Salaries - Overtime		1,000	647	353
SD	8540	25000	General Equipment	11,800	22,945	22,945	
SD	8540	41400	Uniforms	300	1,600	1,482	118
SD	8540	41600	Materials & Supplies	23,000	13,400	12,673	727
SD	8540	41750	Steel	900	900		900
SD	8540	41900	Ground Supplies	1,600	255		255
SD	8540	43000	Unallocated Insurance	15,548	15,548	15,458	90
SD	8540	45100	Equipment Rental	2,000	500		500
SD	8540	46100	Equipment Maintenance	200	200		200
SD	8540	47100	MTA Payroll Tax	2,000	2,000	825	1,175
SD	8540	49100	Vehicle Maintenance Charge	595,059	407,408	407,408	
SD	8540	49200	Administration Costs	171,027	171,027	171,027	
TOTAL HOME AND COMMUNITY SERVICES				1,084,434	1,076,364	862,898	213,466
EMPLOYEE BENEFITS							
State Employee Retirement System							
SD	8540	81000	State Employee Retirement System	110,000	56,479	42,478	14,001
Total State Employee Retirement System				110,000	56,479	42,478	14,001
Social Security							
SD	8540	83000	Social Security	30,000	30,000	17,678	12,322
Total Social Security				30,000	30,000	17,678	12,322
Workers' Compensation							
SD	8540	84000	Workers' Compensation	3,000	4,070	4,070	
Total Workers' Compensation				3,000	4,070	4,070	-0-
Disability Benefits							
SD	8540	85500	Disability benefits	200	200		200
Total Disability Benefits				200	200	-0-	200
Unemployment Insurance							
SD	8540	86200	Unemployment insurance	500	500		500
Total Unemployment Insurance				500	500	-0-	500
Hospital, Medical and Dental							
SD	8540	80000	Medical, Dental, Optical Insurance	300,000	353,521	353,521	
SD	8540	87000	Hospital Medicare Reimbursement	30,000	40,000	39,576	424
Total Hospital, Medical and Dental				330,000	393,521	393,097	424
TOTAL EMPLOYEE BENEFITS				473,700	484,770	457,323	27,447
TOTAL CURRENT				1,558,134	1,561,134	1,320,221	240,913
DEBT SERVICE							
Debt interest							
SD	9730	70000	Bond anticipation notes		22,000	21,924	76
Total Interest				-0-	22,000	21,924	76
TOTAL DEBT SERVICE				-0-	22,000	21,924	76
TOTAL EXPENDITURES				1,558,134	1,583,134	1,342,145	240,989
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				183,229	158,229	509,849	351,620
OTHER FINANCING SOURCES/(USES)							
Transfers In							
SD	0001	05031	Debt service fund		25,000	24,991	(9)
Total Transfers In				-0-	25,000	24,991	(9)
Transfers Out							
SD	9901	90000	Debt service fund	(183,229)	(183,229)	(161,305)	21,924
Total Transfers Out				(183,229)	(183,229)	(161,305)	21,924
TOTAL OTHER FINANCING SOURCES/(USES)				(183,229)	(158,229)	(136,314)	21,915
NET CHANGE IN FUND BALANCE				\$ -0-	\$ -0-	373,535	\$ 373,535
FUND BALANCE AT BEGINNING OF YEAR						1,155,341	
FUND BALANCE AT END OF YEAR						\$ 1,528,876	

TOWN OF OYSTER BAY
FIRE PROTECTION DISTRICTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Variance 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	718,016	718,016	718,016	
SF08	0001	01001	Ad valorem taxes	991,259	991,259	991,259	
SF09	0001	01001	Ad valorem taxes	5,000,043	5,000,043	5,000,043	
SF12	0001	01001	Ad valorem taxes	410,006	410,006	410,006	
SF14	0001	01001	Ad valorem taxes	129,999	129,999	130,000	1
SF15	0001	01001	Ad valorem taxes	41,000	41,000	41,001	1
SW02	0001	01001	Ad valorem taxes	199,993	199,993	199,994	1
SW02	0001	01028	Ad valorem taxes (Long Island Power Authority)			16,477	16,477
SF02	0001	01028	Ad valorem taxes (Long Island Power Authority)		37,000	49,387	12,387
TOTAL REAL PROPERTY TAXES				<u>7,500,976</u>	<u>7,537,976</u>	<u>7,566,843</u>	<u>28,867</u>
OTHER REAL PROPERTY TAX ITEMS							
SF	0001	01081	Payment in lieu of taxes	2,840	2,040	553	(1,487)
SF02	0001	01081	Payment in lieu of taxes	311,984	220,984	74,028	(146,956)
SF08	0001	01081	Payment in lieu of taxes	328,991	308,991	40,060	(268,931)
SF09	0001	01081	Payment in lieu of taxes	814,657	678,657	221,203	(457,454)
SF12	0001	01081	Payment in lieu of taxes	19,994	13,694	11,224	(2,470)
SF14	0001	01081	Payment in lieu of taxes	1	1		(1)
SF15	0001	01081	Payment in lieu of taxes	9,000			
SW02	0001	01081	Payment in lieu of taxes	40,007	15,007	28,452	13,445
TOTAL OTHER REAL PROPERTY TAX ITEMS				<u>1,527,474</u>	<u>1,239,374</u>	<u>375,520</u>	<u>(863,854)</u>
INTERGOVERNMENTAL CHARGES							
SF14	0001	02389	Nassau County local government assistance			4,000	4,000
SF15	0001	02389	Nassau County local government assistance		38,000	46,000	8,000
TOTAL INTERGOVERNMENTAL CHARGES				<u>-0-</u>	<u>38,000</u>	<u>50,000</u>	<u>12,000</u>
USE OF MONEY AND PROPERTY							
SF02	0001	02401	Interest And Earnings		55,000	55,638	638
SF08	0001	02401	Interest And Earnings		77,000	77,498	498
SF09	0001	02401	Interest And Earnings		136,000	136,666	666
SF12	0001	02401	Interest And Earnings		1,300	1,375	75
SF14	0001	02401	Interest And Earnings				
SF15	0001	02401	Interest And Earnings			2,751	2,751
SW02	0001	02401	Interest And Earnings			17,481	17,481
TOTAL USE OF MONEY AND PROPERTY				<u>-0-</u>	<u>269,300</u>	<u>291,409</u>	<u>22,109</u>
TOTAL REVENUES				<u>9,028,450</u>	<u>9,084,650</u>	<u>8,283,772</u>	<u>(800,878)</u>
EXPENDITURES							
PUBLIC SAFETY							
SF	3410	44910	Fire Protection Contract	8,000	8,000	7,923	77
SF	3410	47790	NYVFBL	5,500	4,700	4,676	24
SF02	3410	44900	Other Contract				
SF02	3410	44902	LOSAP Expenditures		91,000	90,933	67
SF02	3410	44910	Fire Protection Contract	950,000	880,000	879,631	369
SF02	3410	47790	NYVFBL	80,000	60,000	59,188	812
SF08	3410	44900	Other Contract				
SF08	3410	44902	LOSAP Expenditures		117,000	116,838	162
SF08	3410	44910	Fire Protection Contract	1,250,000	1,203,000	1,202,759	241
SF08	3410	45300	Hydrant Rental	20,250	20,250	20,250	
SF08	3410	47790	NYVFBL	50,000	37,000	36,992	8
SF09	3410	44902	LOSAP Expenditures		96,000	95,870	130
SF09	3410	44910	Fire Protection Contract	5,600,000	5,504,000	5,189,886	314,114
SF09	3410	45300	Hydrant Rental	114,700	114,700	114,700	
SF09	3410	47790	NYVFBL	100,000	100,000	73,985	26,015
SF12	3410	44910	Fire Protection Contract	400,000	402,000	401,538	462
SF12	3410	47790	NYVFBL	30,000	23,000	22,196	804
SF14	3410	44910	Fire Protection Contract	130,000	133,747	133,747	
SF15	3410	44910	Fire Protection Contract	35,000	73,000	72,734	266
SF15	3410	47790	NYVFBL	15,000	6,000	1,527	4,473
SW02	8340	45300	Hydrant Rental	240,000	215,000	198,936	16,064
TOTAL PUBLIC SAFETY				<u>9,028,450</u>	<u>9,088,397</u>	<u>8,724,309</u>	<u>364,088</u>
TOTAL CURRENT				<u>9,028,450</u>	<u>9,088,397</u>	<u>8,724,309</u>	<u>364,088</u>
TOTAL EXPENDITURES				<u>9,028,450</u>	<u>9,088,397</u>	<u>8,724,309</u>	<u>364,088</u>
EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				<u>-0-</u>	<u>(3,747)</u>	<u>(440,537)</u>	<u>(436,790)</u>
NET CHANGE IN FUND BALANCE				<u>\$ -0-</u>	<u>\$ (3,747)</u>	<u>(440,537)</u>	<u>\$ (436,790)</u>
FUND BALANCE AT BEGINNING OF YEAR						<u>9,220,574</u>	
FUND BALANCE AT END OF YEAR						<u>\$ 8,780,037</u>	

TOWN OF OYSTER BAY
LIGHTING DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES							
REAL PROPERTY TAXES							
SL	0001	01001	Ad valorem taxes	\$ 3,255,619	\$ 3,255,619	\$ 3,255,618	\$ (1)
SL	0001	01028	Ad valorem taxes (Long Island Power Authority)			7,330	7,330
			TOTAL REAL PROPERTY TAXES	<u>3,255,619</u>	<u>3,255,619</u>	<u>3,262,948</u>	<u>7,329</u>
OTHER REAL PROPERTY TAX ITEMS							
SL	0001	01081	Payment in lieu of taxes	100,111	173,949	195,767	21,818
			TOTAL OTHER REAL PROPERTY TAX ITEMS	<u>100,111</u>	<u>173,949</u>	<u>195,767</u>	<u>21,818</u>
USE OF MONEY AND PROPERTY							
SL	0001	02401	Interest And Earnings			73,296	73,296
			TOTAL USE OF MONEY AND PROPERTY	<u>-0-</u>	<u>-0-</u>	<u>73,296</u>	<u>73,296</u>
MISCELLANEOUS LOCAL SOURCES							
SL	0001	02770	Miscellaneous revenue			4,716	4,716
			TOTAL MISCELLANEOUS LOCAL SOURCES	<u>-0-</u>	<u>-0-</u>	<u>4,716</u>	<u>4,716</u>
			TOTAL REVENUES	<u>3,355,730</u>	<u>3,429,568</u>	<u>3,536,727</u>	<u>107,159</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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
TRANSPORTATION								
SL	5182	11000	Salaries - Regular	423,000	590,492	480,340		110,152
SL	5182	13000	Salaries - Overtime	8,000	3,955	3,943		12
SL	5182	25000	General Equipment	7,000	4,000	3,750		250
SL	5182	41400	Uniforms	2,675	5,875	5,125	536	214
SL	5182	41500	Inventory Change Materials & Supplies			(96,990)		96,990
SL	5182	41600	Materials & Supplies	122,998	125,998	106,873	15,718	3,407
SL	5182	41720	Small Tools & Implements	700	700	696		4
SL	5182	42200	Light, Power & Water	860,000	860,000	622,378		237,622
SL	5182	43000	Unallocated Insurance	29,962	29,962	29,789		173
SL	5182	46100	Equipment Maintenance	1,500	1,500			1,500
SL	5182	47100	MTA Payroll Tax	2,000	2,000	1,761		239
SL	5182	47900	Other Expenses	180	180			180
SL	5182	49100	Vehicle Maintenance Charge	513,005	303,113	303,113		
SL	5182	49200	Administration Costs	329,581	329,581	329,581		
			TOTAL TRANSPORTATION	<u>2,300,601</u>	<u>2,257,356</u>	<u>1,790,359</u>	<u>16,254</u>	<u>450,743</u>
EMPLOYEE BENEFITS								
State Employee Retirement System								
SL	5182	81000	State Employee Retirement System	135,000	135,000	78,001		56,999
			Total State Employee Retirement System	<u>135,000</u>	<u>135,000</u>	<u>78,001</u>	<u>-0-</u>	<u>56,999</u>
Social Security								
SL	5182	83000	Social Security	40,000	40,000	37,201		2,799
			Total Social Security	<u>40,000</u>	<u>40,000</u>	<u>37,201</u>	<u>-0-</u>	<u>2,799</u>
Workers' Compensation								
SL	5182	84000	Workers' Compensation	10,000	14,245	14,245		
			Total Workers' Compensation	<u>10,000</u>	<u>14,245</u>	<u>14,245</u>	<u>-0-</u>	<u>-0-</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>
Unemployment Insurance								
SL	5182	86200	Unemployment benefits	500	500			500
			Total Unemployment Benefits	<u>500</u>	<u>500</u>	<u>-0-</u>	<u>-0-</u>	<u>500</u>
Hospital, Medical and Dental								
SL	5182	80000	Medical, Dental, Optical Insurance	300,000	373,838	373,838		
SL	5182	87000	Hospital Medicare Reimbursement	30,000	38,000	37,826		174
			Total Hospital, Medical and Dental	<u>330,000</u>	<u>411,838</u>	<u>411,664</u>	<u>-0-</u>	<u>174</u>
			TOTAL EMPLOYEE BENEFITS	<u>515,700</u>	<u>601,783</u>	<u>541,111</u>	<u>-0-</u>	<u>60,672</u>
			TOTAL CURRENT	<u>2,816,301</u>	<u>2,859,139</u>	<u>2,331,470</u>	<u>16,254</u>	<u>511,415</u>
DEBT SERVICE								
Debt interest								
SL	9730	70000	Bond anticipation notes		31,000	30,516		484
			Total Interest	<u>-0-</u>	<u>31,000</u>	<u>30,516</u>	<u>-0-</u>	<u>484</u>
			TOTAL DEBT SERVICE	<u>-0-</u>	<u>31,000</u>	<u>30,516</u>	<u>-0-</u>	<u>484</u>
			TOTAL EXPENDITURES	<u>2,816,301</u>	<u>2,890,139</u>	<u>2,361,986</u>	<u>16,254</u>	<u>511,899</u>
			EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>539,429</u>	<u>539,429</u>	<u>1,174,741</u>	<u>(16,254)</u>	<u>619,058</u>
OTHER FINANCING SOURCES/(USES)								
Transfers In								
SL	0001	05031	Debt service fund			24,372		24,372
			Total Transfers In	<u>-0-</u>	<u>-0-</u>	<u>24,372</u>	<u>-0-</u>	<u>24,372</u>
Transfers Out								
SL	9901	90000	Debt service fund	(542,602)	(542,602)	(512,086)		30,516
			Total Transfers Out	<u>(542,602)</u>	<u>(542,602)</u>	<u>(512,086)</u>	<u>-0-</u>	<u>30,516</u>
			TOTAL OTHER FINANCING SOURCES/(USES)	<u>(542,602)</u>	<u>(542,602)</u>	<u>(487,714)</u>	<u>-0-</u>	<u>54,888</u>
			NET CHANGE IN FUND BALANCE	<u>\$ (3,173)</u>	<u>\$ (3,173)</u>	<u>687,027</u>	<u>\$ (16,254)</u>	<u>\$ 673,946</u>
			FUND BALANCE AT BEGINNING OF YEAR			<u>1,443,373</u>		
			FUND BALANCE AT END OF YEAR			<u>\$ 2,130,400</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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
SP01	0001	01001	Ad valorem taxes	\$ 2,402,176	\$ 2,402,176	\$ 2,402,177	\$ 1
SP02	0001	01001	Ad valorem taxes	834,491	834,491	834,492	1
SP03	0001	01001	Ad valorem taxes	2,910,971	2,910,971	2,910,972	1
SP04	0001	01001	Ad valorem taxes	1,958,078	1,958,078	1,958,079	1
SP06	0001	01001	Ad valorem taxes	278,249	278,249	278,249	
SP07	0001	01001	Ad valorem taxes	5,899,933	5,899,933	5,899,933	
SP08	0001	01001	Ad valorem taxes	1,245,211	1,245,211	1,245,211	
SP09	0001	01001	Ad valorem taxes	3,011,819	3,011,819	3,011,820	1
SP10	0001	01001	Ad valorem taxes	961,113	961,113	961,114	1
SP11	0001	01001	Ad valorem taxes	4,924,608	4,924,608	4,924,608	
SP18	0001	01001	Ad valorem taxes	799,992	799,992	799,993	1
SP02	0001	01028	Ad valorem taxes (Long Island Power Authority)			52,041	52,041
TOTAL REAL PROPERTY TAXES				25,226,641	25,226,641	25,278,689	52,048
OTHER REAL PROPERTY TAX ITEMS							
SP01	0001	01081	Payment in lieu of taxes	250,051	280,448	280,533	85
SP02	0001	01081	Payment in lieu of taxes	129,999	107,388	81,191	(26,197)
SP03	0001	01081	Payment in lieu of taxes	200,017	200,017	184,800	(15,217)
SP04	0001	01081	Payment in lieu of taxes	150,018	150,018	148,159	(1,859)
SP06	0001	01081	Payment in lieu of taxes	5,000	3,923	5,462	1,539
SP07	0001	01081	Payment in lieu of taxes	200,068	196,840	182,232	(14,608)
SP08	0001	01081	Payment in lieu of taxes	30,019	28,942	38,322	9,380
SP09	0001	01081	Payment in lieu of taxes	149,981	149,981	143,495	(6,486)
SP10	0001	01081	Payment in lieu of taxes	49,988	49,988	43,490	(6,498)
SP11	0001	01081	Payment in lieu of taxes	350,012	360,012	360,125	113
SP18	0001	01081	Payment in lieu of taxes	8	8	(8)	(8)
TOTAL OTHER REAL PROPERTY TAX ITEMS				1,515,161	1,527,565	1,467,809	(59,756)
DEPARTMENTAL INCOME							
SP01	0001	02012	Recreational Concessions	7,000		(2,667)	(2,667)
SP07	0001	02012	Recreational Concessions	10,000	10,000	2,667	(7,333)
SP09	0001	02012	Recreational Concessions	3,500	3,500		(3,500)
SP11	0001	02012	Recreational Concessions	10,000	10,000		(10,000)
SP01	0001	02025	Special Recreational Facility Charges	100,000	106,050	106,442	392
SP07	0001	02025	Special Recreational Facility Charges	150,000	150,000	132,325	(17,675)
SP07	0001	02025	Special Recreational Facility Charges	150,000	150,000	113,709	(36,291)
SP09	0001	02025	Special Recreational Facility Charges	100,000	124,764	99,366	(25,398)
SP11	0001	02025	Special Recreational Facility Charges	150,000	150,000	139,772	(10,228)
SP11	0001	02025	Special Recreational Facility Charges	200,000	163,391	152,188	(11,203)
TOTAL DEPARTMENTAL INCOME				880,500	867,705	743,802	(123,903)
INTERGOVERNMENTAL CHARGES							
SP	0001	02389	Nassau County local government assistance		1,000,000	1,000,000	
SP02	0001	02389	Nassau County local government assistance				
SP07	0001	02389	Nassau County local government assistance		100,000	100,000	
SP08	0001	02389	Nassau County local government assistance				
SP09	0001	02389	Nassau County local government assistance		110,600	150,000	39,400
SP11	0001	02389	Nassau County local government assistance				
TOTAL INTERGOVERNMENTAL CHARGES				-0-	1,210,600	1,250,000	39,400

(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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
USE OF MONEY AND PROPERTY							
SP01	0001	02401	Interest And Earnings		19,000	19,025	25
SP02	0001	02401	Interest And Earnings			16,701	16,701
SP03	0001	02401	Interest And Earnings		7,537	82,370	74,833
SP04	0001	02401	Interest And Earnings		3,230	56,613	53,383
SP06	0001	02401	Interest And Earnings	3	3	3,057	3,054
SP07	0001	02401	Interest And Earnings		500	507	7
SP08	0001	02401	Interest And Earnings			16,164	16,164
SP09	0001	02401	Interest And Earnings			254	254
SP10	0001	02401	Interest And Earnings		15,074	3,674	(11,400)
SP11	0001	02401	Interest And Earnings		5,000	5,250	250
SP18	0001	02401	Interest And Earnings			74,920	74,920
SP	0001	02401	Interest And Earnings		162,343	54,233	(108,110)
SP	0001	02410	Rental of Real Property		23,000	23,360	360
SP	0001	02414	Rental of Equipment		2,300	2,300	
SP01	0001	02421	Lease payments collected			7,367	7,367
SP07	0001	02421	Lease payments collected		4,900	4,911	11
SP09	0001	02421	Lease payments collected			2,455	2,455
SP11	0001	02421	Lease payments collected		7,000	7,367	367
TOTAL USE OF MONEY AND PROPERTY				<u>3</u>	<u>249,887</u>	<u>380,528</u>	<u>130,641</u>
MISCELLENEOUS LOCAL SOURCES							
SP	0001	02701	Refund of prior year expenditures		900	957	57
SP07	0001	02701	Refund of prior year expenditures		250	250	
SP11	0001	02701	Refund of prior year expenditures		500	500	
SP	0001	02770	Miscellaneous Revenue				
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>1,650</u>	<u>1,719</u>	<u>69</u>
INTERFUND REVENUE							
SP	0001	02801	Parks Cost Distribution	21,534,320	21,534,320	21,534,320	
SP01	7110	49300	Parks Cost Distribution	(2,113,594)	(2,127,591)	(2,127,591)	
SP02	7110	49300	Parks Cost Distribution	(868,910)	(846,299)	(846,299)	
SP03	7110	49300	Parks Cost Distribution	(2,802,692)	(2,810,229)	(2,810,229)	
SP04	7110	49300	Parks Cost Distribution	(1,452,490)	(1,455,720)	(1,455,720)	
SP06	7110	49300	Parks Cost Distribution	(255,182)	(254,105)	(254,105)	
SP07	7110	49300	Parks Cost Distribution	(4,874,291)	(4,871,063)	(4,871,063)	
SP08	7110	49300	Parks Cost Distribution	(1,148,856)	(1,147,779)	(1,147,779)	
SP09	7110	49300	Parks Cost Distribution	(2,587,349)	(2,612,113)	(2,612,113)	
SP10	7110	49300	Parks Cost Distribution	(910,902)	(925,976)	(925,976)	
SP11	7110	49300	Parks Cost Distribution	(4,520,054)	(4,483,445)	(4,483,445)	
TOTAL INTERFUND REVENUE				<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL REVENUES				<u>27,622,305</u>	<u>29,084,048</u>	<u>29,122,547</u>	<u>38,499</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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encum- brances</u>	<u>Variance with Final Budget</u>
EXPENDITURES								
CULTURE AND RECREATION								
SP	7110	11000	Salaries - Regular	7,284,500	7,434,666	7,434,614		52
SP	7110	12000	Salaries - Part Time	40,000	36,100	36,040		60
SP	7110	13000	Salaries - Overtime	600,000	1,320,189	1,319,992		197
SP	7110	14000	Salaries - Shift Differential	66,000	93,107	92,717		390
SP	7110	25000	General Equipment	10,600	11,500	11,463		37
SP	7110	41400	Uniforms	7,500	7,500	7,480		20
SP	7110	41600	Materials & Supplies	21,500	21,500	21,490		10
SP	7110	41900	Ground Supplies	35,000	35,000	34,829		171
SP	7110	42200	Light, Power & Water	275,000	308,500	308,322		178
SP	7110	43000	Unallocated Insurance	192,271	191,164	191,164		
SP	7110	46300	Building, Property Maintenance	25,000	17,500	17,144		356
SP	7110	47100	MTA Payroll Tax	30,000	32,000	31,624		376
SP	7110	47680	Awareness Program	4,400				
SP	7110	49100	Vehicle Maintenance Charge	1,682,904	1,845,247	1,845,247		
SP	7110	49200	Administration Costs	2,114,978	2,114,978	2,114,978		
SP01	7110	46200	Parks	3,000				
SP01	7110	49200	Parks	232,825	232,825	232,825		
SP01	7180	12010	Salaries - Seasonal	300,000	307,000	306,377		623
SP01	7180	25000	General Equipment	4,000	4,000	3,938		62
SP01	7180	41400	Uniforms	3,000	3,000	2,961		39
SP01	7180	41600	Materials & Supplies	40,000	57,000	56,185		815
SP01	7180	42200	Light, Power & Water	16,000	24,900	24,851		49
SP	7180	42200	Pool-Light, Power & Water		100	81		19
SP01	7180	43000	Unallocated Insurance	4,058	4,058	4,034		24
SP01	7180	46300	Building, Property Maintenance	20,270	15,270	14,921		349
SP01	7180	46310	Pool Start	1,000	1,000	669		331
SP01	7180	47100	MTA Payroll Tax	1,000	1,050	1,042		8
SP01	7180	47300	Nassau County Health Permit	750	750	750		
SP02	7110	49200	Administration Costs	95,580	95,580	95,580		
SP03	7110	49200	Administration Costs	308,296	308,296	308,296		
SP04	7110	49200	Administration Costs	208,910	208,910	208,910		
SP06	7110	49200	Administration Costs	28,070	28,070	28,070		
SP07	7110	46200	Credit Card Fees	2,000				
SP07	7110	49200	Administration Costs	575,306	575,306	575,306		
SP07	7180	12010	Salaries - Seasonal	332,500	479,500	479,295		205
SP07	7180	25000	General Equipment	5,000	5,000	4,941		59
SP07	7180	41400	Uniforms	3,500	3,500	3,493		7
SP07	7180	41600	Materials & Supplies	50,000	65,550	65,539		11
SP07	7180	42000	Heating Fuel	12,000	15,800	15,794		6
SP07	7180	42200	Light, Power & Water	35,000	41,800	41,671		129
SP07	7180	43000	Unallocated Insurance	4,858	4,858	4,830		28
SP07	7180	46300	Building, Property Maintenance	22,000	21,400	21,011		389
SP07	7180	46310	Pool Start	1,000	1,000	918		82
SP07	7180	47100	MTA Payroll Tax	1,000	2,000	1,630		370
SP07	7180	47300	Nassau County Health Permit	750	750	750		
SP07	7180	47900	Other Expenses		850	850		
SP07	7989	12010	Salaries - Seasonal	55,000	66,200	66,145		55
SP07	7989	41400	Uniforms	1,700	1,700	1,680		20
SP07	7989	41600	Materials & Supplies	2,000	2,000	1,995		5
SP07	7989	42200	Light, Power & Water	25,000	14,800	14,743		57
SP07	7989	43000	Unallocated Insurance	1,129	1,129	1,123		6
SP07	7989	46300	Building, Property Maintenance	25,000	25,000	24,869		131
SP07	7989	47100	MTA Payroll Tax	200	300	267		33
SP08	7110	49200	Administration Costs	126,374	126,374	126,374		
SP09	7110	46200	Credit Card Fees	2,000				
SP09	7110	49200	Administration Costs	284,828	284,828	284,828		
SP09	7180	12010	Salaries - Seasonal	250,000	308,600	308,565		35
SP09	7180	25000	General Equipment	3,000	3,000	2,941		59
SP09	7180	41400	Uniforms	1,500	1,500	1,476		24
SP09	7180	41600	Materials & Supplies	17,000	34,000	33,995		5
SP09	7180	42000	Heating Fuel	18,000	19,350	19,343		7
SP09	7180	42200	Light, Power & Water	70,000	93,900	93,875		25
SP09	7180	43000	Unallocated Insurance	3,873	3,873	3,850		23
SP09	7180	46300	Building, Property Maintenance	5,000	5,000	4,042		958
SP09	7180	46310	Pool Start	1,000	1,000	918		82
SP09	7180	47100	MTA Payroll Tax	1,000	1,100	1,049		51
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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Variance with Final Budget</u>
EXPENDITURES								
CULTURE AND RECREATION (continued)								
SP10	7110	49200	Administration Costs	100,199	100,199	100,199		
SP11	7110	46200	Credit Card Fees	3,000				
SP11	7110	49200	Administration Costs	497,536	497,536	497,536		
SP11	7180	12010	Salaries - Seasonal	300,000	349,800	349,762		38
SP11	7180	25000	General Equipment	1,000	1,000	925		75
SP11	7180	41400	Uniforms	1,500	650	646		4
SP11	7180	41600	Materials & Supplies	18,000	15,000	14,845		155
SP11	7180	42000	Heating Fuel	30,000	36,000	35,958		42
SP11	7180	42200	Light, Power & Water	40,000	92,000	91,679		321
SP11	7180	43000	Unallocated Insurance	4,183	4,183	4,158		25
SP11	7180	46300	Building, Property Maintenance	5,000	5,000	4,800		200
SP11	7180	46310	Pool Start	1,000	1,000	750		250
SP11	7180	47100	MTA Payroll Tax	1,000	1,200	1,189		11
SP11	7180	47300	Nassau County Health Permit	750	750	750		
SP11	7180	47900	Other Expenses		850	850		
SP11	7989	12010	Salaries - Seasonal	50,000	42,000	41,980		20
SP11	7989	41600	Materials & Supplies	1,500	1,500	1,500		
SP11	7989	42200	Light, Power & Water	125,000	98,780	98,441		339
SP11	7989	43000	Unallocated Insurance	1,897	1,897	1,886		11
SP11	7989	46300	Building, Property Maintenance	10,000	11,220	11,032		188
SP11	7989	47100	MTA Payroll Tax	200	200	170		30
SP18	7110	47850	Contracts Other Government	800,000	800,000	703,692		96,308
TOTAL CULTURE AND RECREATION				17,587,445	19,033,243	18,928,198	-0-	105,045
EMPLOYEE BENEFITS								
State Employee Retirement System								
SP	7110	81000	State Employee Retirement System	1,350,000	1,390,000	1,389,896		104
SP01	7180	81000	State Employee Retirement System		6,000	5,886		114
SP07	7989	81000	State Employee Retirement System		19,000	18,772		228
SP09	7989	81000	State Employee Retirement System		7,000	6,807		193
SP11	7989	81000	State Employee Retirement System		18,000	17,851		149
Total State Employee Retirement System				1,350,000	1,440,000	1,439,212	-0-	788
Social Security								
SP	7110	83000	Social Security	600,000	680,400	680,328		72
SP01	7180	83000	Social Security	20,000	23,500	23,438		62
SP07	7180	83000	Social Security	23,000	37,000	36,666		334
SP07	7989	83000	Social Security	4,000	5,100	5,060		40
SP09	7180	83000	Social Security	20,000	24,000	23,605		395
SP11	7180	83000	Social Security	20,000	26,800	26,757		43
SP11	7989	83000	Social Security	3,000	3,300	3,212		88
Total Social Security				690,000	800,100	799,066	-0-	1,034
Workers' Compensation								
SP	7110	84000	Workers' Compensation	300,000	518,234	518,234		
Total Workers' Compensation				300,000	518,234	518,234	-0-	-0-
Disability Insurance								
SP	7110	85500	Disability insurance	500	500			500
Total Disability Insurance				500	500	-0-	-0-	500
Unemployment Insurance								
SP	7110	86200	Unemployment insurance	500	500			500
Total Unemployment Insurance				500	500	-0-	-0-	500
Hospital, Medical and Dental								
SP	7110	80000	Medical, Dental, Optical Insurance	3,600,000	3,490,511	3,490,511		
SP	7110	87000	Hospital Medicare Reimbursement	150,000	182,000	181,352		648
Total Hospital, Medical and Dental				3,750,000	3,672,511	3,671,863	-0-	648
TOTAL EMPLOYEE BENEFITS				6,091,000	6,431,845	6,428,375		3,470
TOTAL CURRENT				23,678,445	25,465,088	25,356,573	-0-	108,515

(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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
DEBT SERVICE								
SP	9730	70000	Bond anticipation notes		38,000	37,570		430
			Total Interest	-0-	38,000	37,570	-0-	430
			TOTAL DEBT SERVICE	-0-	38,000	37,570	-0-	430
			TOTAL EXPENDITURES	23,678,445	25,503,088	25,394,143	-0-	108,945
			EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,943,860	3,580,960	3,728,404	-0-	147,444
OTHER FINANCING SOURCES/(USES)								
Transfers In								
SP	0001	05031	Debt service fund		116,000	116,316		316
			Total Transfers In	-0-	116,000	116,316	-0-	316
Transfers Out								
SP	9901	90000	Debt service fund	(3,143,667)	(3,069,667)	(3,068,897)		770
SP04	9901	90000	Debt service fund	(446,696)	(446,696)	(446,696)		
SP07	9901	90000	Debt service fund	(353,767)	(353,817)	(353,767)		50
			Total Transfers Out	(3,944,130)	(3,870,180)	(3,869,360)	-0-	820
			TOTAL OTHER FINANCING SOURCES/(USES)	(3,944,130)	(3,754,180)	(3,753,044)	-0-	1,136
			NET CHANGE IN FUND BALANCE	\$ (270)	\$ (173,220)	(24,640)	\$ -0-	\$ 148,580
			FUND BALANCE AT BEGINNING OF YEAR			5,956,248		
			FUND BALANCE AT END OF YEAR			\$ 5,931,608		

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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES							
REAL PROPERTY TAXES							
SR	0001	01001	Ad valorem taxes	\$ 62,961,753	\$ 62,961,753	\$ 62,961,754	\$ 1
			TOTAL REAL PROPERTY TAXES	<u>62,961,753</u>	<u>62,961,753</u>	<u>62,961,754</u>	<u>1</u>
OTHER REAL PROPERTY TAX ITEMS							
SR	0001	01081	Payment in lieu of taxes	1,087	1,322,856	1,260,890	(61,966)
			TOTAL OTHER REAL PROPERTY TAX ITEMS	<u>1,087</u>	<u>1,322,856</u>	<u>1,260,890</u>	<u>(61,966)</u>
USE OF MONEY AND PROPERTY							
SR	0001	02401	Interest And Earnings	-	555,000	555,063	63
			TOTAL USE OF MONEY AND PROPERTY	<u>-0-</u>	<u>555,000</u>	<u>555,063</u>	<u>63</u>
			TOTAL REVENUES	<u>62,962,840</u>	<u>64,839,609</u>	<u>64,777,707</u>	<u>(61,902)</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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
HOME AND COMMUNITY SERVICES								
SR	8160	11000	Salaries - Regular	15,774,500	15,664,500	15,662,130		2,370
SR	8160	12000	Salaries - Part Time	2,300,000	2,686,749	2,682,547		4,202
SR	8160	13000	Salaries - Overtime	2,200,000	3,390,000	3,387,661		2,339
SR	8160	12010	Salaries - Seasonal	200,000				
SR	8160	14000	Salaries - Shift Differential	2,500	2,500			2,500
SR	8160	25000	General Equipment	6,400	21,400		14,600	6,800
SR	8160	41400	Uniforms	107,236	113,236	97,638		15,598
SR	8160	41600	Materials & Supplies	5,480	20,981	13,374	5,840	1,767
SR	8160	41650	Recycling Materials	268,530	145,030	137,060		7,970
SR	8160	43000	Unallocated Insurance	562,168	558,932	558,932		
SR	8160	46100	Equipment Maintenance	750	250			250
SR	8160	46520	Incinerator & Disposal Charge	11,000,000	10,159,547	10,131,121		28,426
SR	8160	47100	MTA Payroll Tax	80,000	80,000	77,600		2,400
SR	8160	49100	Vehicle Maintenance Charge	5,647,821	5,229,308	5,229,308		
SR	8160	49200	Administration Costs	6,183,850	6,183,850	6,183,850		
TOTAL HOME AND COMMUNITY SERVICES				<u>44,339,235</u>	<u>44,256,283</u>	<u>44,161,221</u>	<u>20,440</u>	<u>74,622</u>
EMPLOYEE BENEFITS								
State Employee Retirement System								
SR	8160	81000	State Employee Retirement System	3,300,000	3,046,500	3,043,399		3,101
Total State Employee Retirement System				<u>3,300,000</u>	<u>3,046,500</u>	<u>3,043,399</u>	<u>-0-</u>	<u>3,101</u>
Social Security								
SR	8160	83000	Social Security	1,450,000	1,652,000	1,651,057		943
Total Social Security				<u>1,450,000</u>	<u>1,652,000</u>	<u>1,651,057</u>	<u>-0-</u>	<u>943</u>
Workers' Compensation								
SR	8160	84000	Workers' Compensation	3,650,000	4,490,453	4,490,453		
Total Workers' Compensation				<u>3,650,000</u>	<u>4,490,453</u>	<u>4,490,453</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	7,500,000	8,821,769	8,821,769		
SR	8160	87000	Hospital Medicare Reimbursement	250,000	301,000	300,554		446
Total Hospital, Medical and Dental				<u>7,750,000</u>	<u>9,122,769</u>	<u>9,122,323</u>	<u>-0-</u>	<u>446</u>
TOTAL EMPLOYEE BENEFITS				<u>16,152,000</u>	<u>18,313,722</u>	<u>18,307,232</u>	<u>-0-</u>	<u>6,490</u>
TOTAL CURRENT				<u>60,491,235</u>	<u>62,570,005</u>	<u>62,468,453</u>	<u>20,440</u>	<u>81,112</u>
DEBT SERVICE								
Debt interest								
SR	9730	70000	Bond anticipation notes		80,900	80,803		97
Total Interest				<u>-0-</u>	<u>80,900</u>	<u>80,803</u>	<u>-0-</u>	<u>97</u>
TOTAL DEBT SERVICE				<u>-0-</u>	<u>80,900</u>	<u>80,803</u>	<u>-0-</u>	<u>97</u>
TOTAL EXPENDITURES				<u>60,491,235</u>	<u>62,650,905</u>	<u>62,549,256</u>	<u>20,440</u>	<u>81,209</u>
EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				<u>2,471,605</u>	<u>2,188,704</u>	<u>2,228,451</u>	<u>(20,440)</u>	<u>19,307</u>
OTHER FINANCING SOURCES/(USES)								
Transfers In								
SR	0001	05031	Debt service fund		202,100	203,529		1,429
Total Transfers In				<u>-0-</u>	<u>202,100</u>	<u>203,529</u>	<u>-0-</u>	<u>1,429</u>
Transfers Out								
SR	9901	90000	Debt service fund	(2,559,744)	(2,478,943)	(2,478,940)		3
Total Transfers Out				<u>(2,559,744)</u>	<u>(2,478,943)</u>	<u>(2,478,940)</u>	<u>-0-</u>	<u>3</u>
TOTAL OTHER FINANCING SOURCES/(USES)				<u>(2,559,744)</u>	<u>(2,276,843)</u>	<u>(2,275,411)</u>	<u>-0-</u>	<u>1,432</u>
NET CHANGE IN FUND BALANCE				<u>\$ (88,139)</u>	<u>\$ (88,139)</u>	<u>(46,960)</u>	<u>\$ (20,440)</u>	<u>\$ 20,739</u>
FUND BALANCE AT BEGINNING OF YEAR						<u>7,650,933</u>		
FUND BALANCE AT END OF YEAR						<u>\$ 7,603,973</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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
SR05	0001	01001	Ad valorem taxes	\$ 13,487,748	\$ 13,487,748	\$ 13,487,748	\$ -0-
TOTAL REAL PROPERTY TAXES				13,487,748	13,487,748	13,487,748	-0-
OTHER REAL PROPERTY TAX ITEMS							
SR05	0001	01081	Payment in lieu of taxes	500,151	500,151	592,999	92,848
TOTAL OTHER REAL PROPERTY TAX ITEMS				500,151	500,151	592,999	92,848
DEPARTMENTAL INCOME							
SR05	0001	02130	Refuse & Garbage Charges	12,320,000	12,320,000	11,167,811	(1,152,189)
TOTAL DEPARTMENTAL INCOME				12,320,000	12,320,000	11,167,811	(1,152,189)
INTERGOVERNMENTAL CHARGES							
SR05	0001	02376	Refuse & Garbage Services Other Governments			17,757	17,757
TOTAL INTERGOVERNMENTAL CHARGES				-0-	-0-	17,757	17,757
USE OF MONEY AND PROPERTY							
SR05	0001	02401	Interest And Earnings		210,911	295,931	85,020
TOTAL USE OF MONEY AND PROPERTY				-0-	210,911	295,931	85,020
SALE OF PROPERTY AND COMPENSATION FOR LOSS							
SR05	0001	02651	Sale of recyclable material			152,009	152,009
TOTAL SALE OF PROPERTY AND COMPENSATION FOR LOSS				-0-	-0-	152,009	152,009
MISCELLANEOUS LOCAL SOURCES							
SR05	0001	02701	Refunds of Prior Year's Expenditures			5,116	5,116
SR05	0001	02770	Miscellaneous Revenue				
TOTAL MISCELLANEOUS LOCAL SOURCES				-0-	-0-	5,116	5,116
STATE AID							
SR05	0001	03960	Emergency disaster assistance			94,377	94,377
SR05	0001	03089	Other	150,000	150,000	30,063	(119,937)
TOTAL STATE AID				150,000	150,000	124,440	(25,560)
FEDERAL AID							
SR05	0001	04089	Emergency disaster assistance			849,393	849,393
TOTAL FEDERAL AID				-0-	-0-	849,393	849,393
TOTAL REVENUES				26,457,899	26,668,810	26,693,204	24,394

(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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
HOME AND COMMUNITY SERVICES								
Sanitation								
SR05	8160	11000	Salaries - Regular	1,681,500	1,801,409	1,791,511		9,898
SR05	8160	12000	Salaries - Part Time	30,000	30,000			30,000
SR05	8160	13000	Salaries - Overtime	150,000	211,360	211,149		211
SR05	8160	14000	Salaries - Shift Differential		50	32		18
SR05	8160	25000	General Equipment	2,700	27,700	26,655		1,045
SR05	8160	41400	Uniforms	9,000	9,000	6,061	2,380	559
SR05	8160	41600	Materials & Supplies	5,000	10,750	7,652		3,098
SR05	8160	41740	Chemicals	15,000	15,000			15,000
SR05	8160	42200	Light, Power & Water	150,000	150,000	110,918		39,082
SR05	8160	43000	Unallocated Insurance	236,231	234,871	234,871		
SR05	8160	44800	Professional Services	870,167	846,467	786,223		60,244
SR05	8160	45100	Equipment Rental	3,000	3,000	1,800		1,200
SR05	8160	46100	Equipment Maintenance	13,000	13,000	7,878		5,122
SR05	8160	46300	Building, Property Maintenance	15,000	14,730	8,127		6,603
SR05	8160	46410	IT Maintenance	6,875	7,145	7,145		
SR05	8160	46530	Sanitation Transport	15,000,000	13,908,029	13,121,047		786,982
SR05	8160	46540	Recyclable Process	1,250,000	1,250,000	392,228	359,661	498,111
SR05	8160	46550	Special Waste Disposal	30,000	39,750	22,432		17,318
SR05	8160	47100	MTA Payroll Tax	6,100	8,100	7,111		989
SR05	8160	47680	Awareness Program	32,000	32,000	9,160		22,840
SR05	8160	47690	Stop Program	223,200	285,000	285,000		
SR05	8160	47900	Other Expenses	2,000	2,000	1,766		234
SR05	8160	49100	Vehicle Maintenance Charge	526,557	622,752	622,752		
SR05	8160	49200	Administration Costs	2,598,544	2,598,544	2,598,544		
			Total Sanitation	<u>22,855,874</u>	<u>22,120,657</u>	<u>20,260,062</u>	<u>362,041</u>	<u>1,498,554</u>
			TOTAL HOME AND COMMUNITY SERVICES	<u>22,855,874</u>	<u>22,120,657</u>	<u>20,260,062</u>	<u>362,041</u>	<u>1,498,554</u>
EMPLOYEE BENEFITS								
State Employee Retirement System								
SR05	8160	81000	State Employee Retirement System	300,000	307,700	307,634		66
			Total State Employee Retirement System	<u>300,000</u>	<u>307,700</u>	<u>307,634</u>	<u>-0-</u>	<u>66</u>
Social Security								
SR05	8160	83000	Social Security	120,000	151,000	150,851		149
			Total Social Security	<u>120,000</u>	<u>151,000</u>	<u>150,851</u>	<u>-0-</u>	<u>149</u>
Workers' Compensation								
SR05	8160	84000	Workers' Compensation	150,000	478,213	478,213		
			Total Workers' Compensation	<u>150,000</u>	<u>478,213</u>	<u>478,213</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	1,000,000	1,544,115	1,544,115		
SR05	8160	87000	Hospital Medicare Reimbursement	80,000	115,000	114,739		261
			Total Hospital, Medical and Dental	<u>1,080,000</u>	<u>1,659,115</u>	<u>1,658,854</u>	<u>-0-</u>	<u>261</u>
			TOTAL EMPLOYEE BENEFITS	<u>1,652,000</u>	<u>2,598,028</u>	<u>2,595,552</u>	<u>-0-</u>	<u>2,476</u>
			TOTAL CURRENT	<u>24,507,874</u>	<u>24,718,685</u>	<u>22,855,614</u>	<u>362,041</u>	<u>1,501,030</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, 2023

Fund	Function	Object	Description	Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
DEBT SERVICE								
SR05	9730	70000	Bond anticipation notes		69,200	69,137		63
			Total Interest	-0-	69,200	69,137	-0-	63
			TOTAL DEBT SERVICE	-0-	69,200	69,137	-0-	63
			TOTAL EXPENDITURES	24,507,874	24,787,885	22,924,751	362,041	1,501,093
			EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,950,025	1,880,925	3,768,453	(362,041)	1,525,487
OTHER FINANCING SOURCES/(USES)								
Transfers In								
SR05	0001	05031	Debt service fund			83,065		83,065
			Total Transfers In	-0-	-0-	83,065	-0-	83,065
Transfers Out								
SR05	9901	90000	Debt service fund	(2,080,192)	(2,011,092)	(2,011,055)		37
			Total Transfers Out	(2,080,192)	(2,011,092)	(2,011,055)	-0-	37
			TOTAL OTHER FINANCING SOURCES/(USES)	(2,080,192)	(2,011,092)	(1,927,990)	-0-	83,102
			NET CHANGE IN FUND BALANCE	\$ (130,167)	\$ (130,167)	1,840,463	\$ (362,041)	\$ 1,608,589
			FUND BALANCE AT BEGINNING OF YEAR			4,068,880		
			FUND BALANCE AT END OF YEAR			\$ 5,909,343		

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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES							
REAL PROPERTY TAXES							
ST	0001	01001	Ad valorem taxes	\$ 9,897,375	\$ 9,897,375	\$ 9,897,377	\$ 2
ST	0001	01028	Ad valorem taxes (Long Island Power Authority)			18,354	18,354
			TOTAL REAL PROPERTY TAXES	<u>9,897,375</u>	<u>9,897,375</u>	<u>9,915,731</u>	<u>18,356</u>
OTHER REAL PROPERTY TAX ITEMS							
ST	0001	01081	Payment in lieu of taxes	499,821	499,821	560,012	60,191
			TOTAL OTHER REAL PROPERTY TAX ITEMS	<u>499,821</u>	<u>499,821</u>	<u>560,012</u>	<u>60,191</u>
DEPARTMENTAL INCOME							
ST	0001	01721	Parking permits	192,000	192,000	293,546	101,546
			TOTAL DEPARTMENTAL INCOME	<u>192,000</u>	<u>192,000</u>	<u>293,546</u>	<u>101,546</u>
USE OF MONEY AND PROPERTY							
ST	0001	02401	Interest And Earnings			169,103	169,103
			TOTAL USE OF MONEY AND PROPERTY	<u>-0-</u>	<u>-0-</u>	<u>169,103</u>	<u>169,103</u>
			TOTAL REVENUES	<u>10,589,196</u>	<u>10,589,196</u>	<u>10,938,392</u>	<u>349,196</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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	Original Budget	Final Budget	Actual	Encum- brances	Variance with Final Budget
EXPENDITURES								
TRANSPORTATION								
ST	5650	11000	Salaries - Regular	994,500	1,151,606	942,061		209,545
ST	5650	13000	Salaries - Overtime		1,544	1,386		158
ST	5650	25000	General Equipment	11,000	11,000	3,895	2,475	4,630
ST	5650	41300	Office Supplies	6,000	10,000	9,845		155
ST	5650	41400	Uniforms	100	100			100
ST	5650	41600	Materials & Supplies	1,800	1,800	1,779		21
ST	5650	42200	Light, Power & Water	125,000	125,000	83,968		41,032
ST	5650	43000	Unallocated Insurance	94,546	94,002	94,002		
ST	5650	46100	Equipment Maintenance	250	250			250
ST	5650	46300	Building, Property Maintenance	60,000	56,000	15,191		40,809
ST	5650	47100	MTA Payroll Tax	3,500	3,500	3,351		149
ST	5650	47900	Other Expenses	500	500			500
ST	5650	49100	Vehicle Maintenance Charge	464,580	263,671	263,671		
ST	5650	49200	Administration Costs	1,040,010	1,040,010	1,040,010		
			TOTAL TRANSPORTATION	2,801,786	2,758,983	2,459,159	2,475	297,349
EMPLOYEE BENEFITS								
State Employee Retirement System								
ST	5650	81000	State Employee Retirement System	160,000	160,000	151,957		8,043
			Total State Employee Retirement System	160,000	160,000	151,957	-0-	8,043
Social Security								
ST	5650	83000	Social Security	70,000	72,500	72,147		353
			Total Social Security	70,000	72,500	72,147	-0-	353
Workers' Compensation								
ST	5650	84000	Workers' Compensation	100,000	143,803	143,803		
			Total Workers' Compensation	100,000	143,803	143,803	-0-	-0-
Disability Benefits								
ST	5650	85500	Disability benefits	1,000	1,000			1,000
			Total Disability Benefits	1,000	1,000	-0-	-0-	1,000
Unemployment Benefits								
ST	5650	86200	Unemployment benefits	1,000	1,000			1,000
			Total Unemployment Benefits	1,000	1,000	-0-	-0-	1,000
Hospital, Medical and Dental								
ST	5650	80000	Medical, Dental, Optical Insurance	600,000	568,884	568,884		
ST	5650	87000	Hospital Medicare Reimbursement	40,000	48,000	47,554		446
			Total Hospital, Medical and Dental	640,000	616,884	616,438	-0-	446
			TOTAL EMPLOYEE BENEFITS	972,000	995,187	984,345	-0-	10,842

(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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encum- brances</u>	<u>Variance with Final Budget</u>
EXPENDITURES								
DEBT SERVICE								
Debt interest								
ST	9730	70000	Bond anticipation notes		74,116	74,099		17
			Total Interest	-0-	74,116	74,099	-0-	17
			TOTAL DEBT SERVICE	-0-	74,116	74,099	-0-	17
			TOTAL EXPENDITURES	3,773,786	3,828,286	3,517,603	2,475	308,208
			EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	6,815,410	6,760,910	7,420,789	(2,475)	657,404
OTHER FINANCING SOURCES/(USES)								
Transfers In								
ST	0001	05031	Debt service fund		54,500	227,982		173,482
			Total Transfers In	-0-	54,500	227,982	-0-	173,482
Transfers Out								
ST	9901	90000	Debt service fund	(6,815,410)	(6,815,410)	(6,778,511)		36,899
			Total Transfers Out	(6,815,410)	(6,815,410)	(6,778,511)	-0-	36,899
			TOTAL OTHER FINANCING SOURCES/(USES)	(6,815,410)	(6,760,910)	(6,550,529)	-0-	210,381
			NET CHANGE IN FUND BALANCE	\$ -0-	\$ -0-	870,260	\$ (2,475)	\$ 867,785
			FUND BALANCE AT BEGINNING OF YEAR			3,434,041		
			FUND BALANCE AT END OF YEAR			\$ 4,304,301		

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, 2023

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Description</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES							
DEPARTMENTAL INCOME							
SW14	0001	02148	Water rental arrears	\$ -0-	\$ 10,800	\$ 10,805	\$ 5
			TOTAL DEPARTMENTAL INCOME	<u>-0-</u>	<u>10,800</u>	<u>10,805</u>	<u>5</u>
USE OF MONEY AND PROPERTY							
SW14	0001	02401	Interest And Earnings		200	1,093	893
			TOTAL USE OF MONEY AND PROPERTY	<u>-0-</u>	<u>200</u>	<u>1,093</u>	<u>893</u>
			TOTAL REVENUES	<u>-0-</u>	<u>11,000</u>	<u>11,898</u>	<u>898</u>
EXPENDITURES							
HOME AND COMMUNITY SERVICES							
SW14	8340	47800	Water Contractual Expenses		11,000	10,805	195
			TOTAL HOME AND COMMUNITY SERVICES	<u>-0-</u>	<u>11,000</u>	<u>10,805</u>	<u>195</u>
			TOTAL EXPENDITURES	<u>-0-</u>	<u>11,000</u>	<u>10,805</u>	<u>195</u>
			EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-0-</u>	<u>-0-</u>	<u>1,093</u>	<u>1,093</u>
			NET CHANGE IN FUND BALANCE	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>1,093</u>	<u>\$ 1,093</u>
			FUND BALANCE AT BEGINNING OF YEAR			<u>24,957</u>	
			FUND BALANCE AT END OF YEAR			<u>\$ 26,050</u>	

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, 2023

Fund	Function	Object	Description	Original Budget	Revised Budget	Actual	Variance with Final Budget
REVENUES							
USE OF MONEY AND PROPERTY							
V	0001	02401	Interest And Earnings	\$ -0-	\$ 3,030,000	\$ 3,720,937	\$ 690,937
			TOTAL USE OF MONEY AND PROPERTY	<u>-0-</u>	<u>3,030,000</u>	<u>3,720,937</u>	<u>690,937</u>
MISCELLANEOUS LOCAL SOURCES							
V	0001	02710	Short-term bond anticipation notes premiums		1,650,000	1,651,250	1,250
			TOTAL MISCELLANEOUS LOCAL SOURCES	<u>-0-</u>	<u>1,650,000</u>	<u>1,651,250</u>	<u>1,250</u>
			TOTAL REVENUES	<u>-0-</u>	<u>4,680,000</u>	<u>5,372,187</u>	<u>692,187</u>
EXPENDITURES							
GENERAL GOVERNMENT SUPPORT							
V	1380	47900	Fiscal Agent Fees	100,000	100,000	20,226	79,774
			Total Fiscal Agent Fees	<u>100,000</u>	<u>100,000</u>	<u>20,226</u>	<u>79,774</u>
			TOTAL GENERAL GOVERNMENT SUPPORT	<u>100,000</u>	<u>100,000</u>	<u>20,226</u>	<u>79,774</u>
DEBT SERVICE							
Debt Principal							
V	9710	60000	Serial bonds	58,376,458	58,376,458	58,376,458	
			Total Principal	<u>58,376,458</u>	<u>58,376,458</u>	<u>58,376,458</u>	<u>-0-</u>
Debt interest							
V	9710	70000	Serial bonds	20,544,531	19,850,731	17,875,545	1,975,186
			Total Interest	<u>20,544,531</u>	<u>19,850,731</u>	<u>17,875,545</u>	<u>1,975,186</u>
			TOTAL DEBT SERVICE	<u>78,920,989</u>	<u>78,227,189</u>	<u>76,252,003</u>	<u>1,975,186</u>
			TOTAL EXPENDITURES	<u>79,020,989</u>	<u>78,327,189</u>	<u>76,272,229</u>	<u>2,054,960</u>
			EXCESS (DEFECIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(79,020,989)</u>	<u>(73,647,189)</u>	<u>(70,900,042)</u>	<u>2,747,147</u>
OTHER FINANCING SOURCES/(USES)							
Transfers In							
V	0001	05031	Other Funds	79,020,989	79,020,989	76,272,229	(2,748,760)
			Total Transfers In	<u>79,020,989</u>	<u>79,020,989</u>	<u>76,272,229</u>	<u>(2,748,760)</u>
Refunding bonds issued							
V	0001	05791	Refunding bonds issued		2,345,000	2,345,000	
			Total Refunding bonds issued	<u>-0-</u>	<u>2,345,000</u>	<u>2,345,000</u>	<u>-0-</u>
Payment to Refunded Bond Escrow Agent							
V	9991	60000	Payment to refunded bond escrow agent		(2,345,000)	(2,345,000)	
			Total Payment to Refunded Bond Escrow Agent	<u>-0-</u>	<u>(2,345,000)</u>	<u>(2,345,000)</u>	<u>-0-</u>
Transfers Out							
V	9901	91000	Other Funds		(5,373,800)	(5,372,187)	1,613
			Total Transfers Out	<u>-0-</u>	<u>(5,373,800)</u>	<u>(5,372,187)</u>	<u>1,613</u>
			TOTAL OTHER FINANCING SOURCES/(USES)	<u>79,020,989</u>	<u>73,647,189</u>	<u>70,900,042</u>	<u>(2,747,147)</u>
			NET CHANGE IN FUND BALANCE	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>-0-</u>	<u>\$ -0-</u>
			FUND BALANCE AT BEGINNING OF YEAR			100,628	
			FUND BALANCE AT END OF YEAR			<u>\$ 100,628</u>	