

SUMMARY OF PROJECTED SURPLUS OR (DEFICITS) - CURRENT YEAR

2023-24	REVENUES: TOTAL PROJECTED SURPLUS OR (DEFICIT)	\$ 25,485
2023-24	APPROPRIATIONS: TOTAL PROJECTED SURPLUS OR (DEFICIT)	\$ (123,116)
2023-24	BUDGETED RESERVE INCREASE (DECREASE)	\$ 13,587
2023-24	TOTAL PROJECTED BUDGET SURPLUS OR (DEFICIT)	\$ (84,044)

NET EFFECT ON RESERVE FUNDS	\$ (84,044)
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2024-25 BUDGET REAL ESTATE TAX COMPUTATION

Total Expenditures	\$ 4,700,886
Added To Reserves	\$ (107,257)
Other Revenues	\$ 1,721,800
Required RE Taxes	\$ 3,086,344

REVENUES

ACCOUNT NAME	2023-24							2024-25 Budget	%Inc (Dec)
	2022-23 Actuals	2023-24 Budget	2/13/2024 Actuals	Estimated FYE Actual	Over Bud. (Under Bud)	% of Budget	2024-25 Budget		
Real Estate Tax	\$ 2,582,991	\$ 2,729,692	\$ 2,719,530	\$ 2,719,529	\$ (10,163)	100%	\$ 2,871,830	5.2%	
Int./Penalties: Taxes	\$ 5,223	\$ 5,000	\$ 8,723	\$ 9,000	\$ 4,000	180%	\$ 9,000	80.0%	
Real Estate Rental	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	
Building Permits	\$ 98,300	\$ 60,000	\$ 44,650	\$ 50,000	\$ (10,000)	83%	\$ 45,000	-25.0%	
Safety Inspection & Prote	\$ 16,942	\$ 20,500	\$ 1,017	\$ 20,500	\$ -	100%	\$ 20,000	-2.4%	
Water Taxi Fee	\$ 10,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	100%	\$ 12,000	4.3%	
Ferry Franchise	\$ 96,957	\$ 124,870	\$ 124,872	\$ 124,872	\$ 2	100%	\$ 127,993	2.5%	
Cartage Concession	\$ 7,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	100%	\$ 10,000	0.0%	
Market Concession	\$ 148,617	\$ 150,100	\$ 158,600	\$ 158,600	\$ 8,500	106%	\$ 155,000	3.3%	
Utility Tax - Based on Ac	\$ 10,551	\$ 8,000	\$ 5,132	\$ 8,000	\$ -	100%	\$ 8,000	0.0%	
Parking Franchise	\$ 200,765	\$ 206,690	\$ 206,690	\$ 206,900	\$ 210	100%	\$ 209,396	1.3%	
Recreation Fees	\$ 293,350	\$ 352,500	\$ 351,216	\$ 351,216	\$ (1,284)	100%	\$ 366,680	4.0%	
Mooring Fees	\$ 67,711	\$ 68,970	\$ 64,826	\$ 67,500	\$ (1,470)	98%	\$ 69,783	1.2%	
Library Receipts - Based	\$ 12,262	\$ 12,500	\$ 13,977	\$ 13,977	\$ 1,477	112%	\$ 14,000	12.0%	
Misc. Clerk Fees (CO Se	\$ 6,564	\$ 10,000	\$ 120	\$ 2,500	\$ (7,500)	25%	\$ 3,000	-70.0%	
Interest: Gen Funds	\$ 94,442	\$ 144,467	\$ 117,899	\$ 170,000	\$ 25,533	118%	\$ 159,679	10.5%	
P.O. Rental	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	100%	\$ 15,000	0.0%	
Driving Permits:	\$ 46,684	\$ 49,500	\$ 31,700	\$ 45,000	\$ (4,500)	91%	\$ 47,500	-4.0%	
Court Fines	\$ 3,250	\$ 3,500	\$ -	\$ -	\$ (3,500)	0%	\$ 1,500	-57.1%	
Misc. Revenues	\$ 243	\$ 3,000	\$ 1,954	\$ 2,500	\$ (500)	83%	\$ 3,000	0.0%	
Public Safety Funding	\$ 3,327	\$ 3,327	\$ 3,927	\$ 3,927	\$ 600	118%	\$ 3,927	18.0%	
AIM State Aid	\$ 2,726	\$ 2,726	\$ 2,726	\$ 2,726	\$ -	100%	\$ 2,726	0.0%	
Mortgage Tax Return	\$ 78,322	\$ 74,000	\$ 35,477	\$ 70,000	\$ (4,000)	95%	\$ 69,000	-6.8%	
Youth Programs Grant	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	
FEMA Reimbursement	\$ 3,157	\$ 0	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	

OFICIAL TENTATIVE BUDGET 2024/25

Dr. Rental Fee	\$ 20,000	\$20,000	\$ 16,000	\$ 20,000	\$ -	100%	\$ 20,000	0.0%
Donations	\$ 9,000	\$1,000	\$ 527,201	\$ 23,000	\$ 22,000	2300%	\$ 23,000	2200.0%
Interest Repair Reserve	\$ 3,214	\$3,920	\$ 3,565	\$ 4,500	\$ 580	115%	\$ 4,750	21.2%
Refunds/Ins./Premiums	\$ 56,185	\$0	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Sale of Surplus Assets	\$ 3,125	\$0	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Water Tap Sales	\$ 258,750	\$265,600	\$ 265,600	\$ 265,600	\$ -	100%	\$ 269,750	1.6%
Water Fees	\$ 27,250	\$10,500	\$ 14,400	\$ 16,000	\$ 5,500	152%	\$ 10,500	0.0%
Intergovernmntl Charge	\$ 40,400	\$40,800	\$ 20,400	\$ 40,800	\$ -	100%	\$ 41,616	2.0%
Total Revenues	\$ 4,222,808	\$4,407,662	\$ 4,776,701	\$ 4,433,147	\$ 25,485	101%	\$ 4,593,630	4.2%
					\$ 25,485			

ACCOUNT NAME	2022-23 Actuals	2023-24 Budget	2/13/2024 Actuals	Estimated FYE Actual	Over Bud. (Under Bud)	% of Budgt	2024-25 Budget	%Inc (Dec)
BOARD OF TRUSTEES								
Board Contractual Servic	\$ 1,493	\$3,750	\$882	\$ 3,750	\$ -	100%	\$ 500	-86.7%
Total Board of Trustees	\$1,493	\$3,750	\$882	\$ 3,750	\$ -	100%	\$ 500	-86.7%
VILLAGE JUSTICE								
Village Justice Personnel	\$ 5,139	\$5,250	\$4,362	\$ 5,250	\$ -	100%	\$ 5,250	
Village Justice Contractu	\$ 288	\$250	\$59	\$ 100	\$ (150)	40%	\$ 300	20.0%
Total Village Justice	\$ 5,426	\$5,500	\$ 4,421	\$ 5,350	\$ (150)	97%	\$ 5,550	0.9%
AUDITOR								
Auditor Contractual Servi	\$ 31,500	\$33,500	\$31,800	\$ 34,500	\$ 1,000	103%	\$ 31,500	-6.0%
Total Auditor	\$ 31,500	\$33,500	\$ 31,800	\$ 34,500	\$ 1,000	103%	\$ 31,500	-6.0%
VILLAGE CLERK								
Clerk Personnel	\$ 447,551	\$453,500	\$307,007	\$ 456,000	\$ 2,500	101%	\$ 479,500	5.7%
Clerk Equipment	\$ 3,323	\$2,500	\$2,445	\$ 3,500	\$ 1,000	140%	\$ -	-100.0%
Clerk Contractual Service	\$ 67,239	\$69,548	\$67,436	\$ 72,500	\$ 2,952	104%	\$ 102,553	47.5%
Total Village Clerk	\$ 518,113	\$525,548	\$ 376,888	\$ 532,000	\$ 6,452	101%	\$ 582,053	10.8%
ELECTIONS								
Election Contractual Ser	\$ 116	\$1,500	\$1,435	\$ 1,435	\$ (65)	96%	\$ 1,500	0.0%
Total Elections	\$ 116	\$1,500	\$1,435	\$ 1,435	\$ (65)	96%	\$ 1,500	0.0%
VILLAGE ATTORNEY								
Attorney Contract Service	\$ 115,653	\$139,375	\$41,689	\$ 75,000	\$ (64,375)	54%	\$ 78,750	-43.5%
Total Village Attorney	\$ 115,653	\$139,375	\$ 41,689	\$ 75,000	\$ (64,375)	54%	\$ 78,750	-43.5%
POST OFFICE								
Post Office Personnel	\$ 11,140	\$13,000	\$10,336	\$ 10,335	\$ (2,665)	80%	\$ 13,000	0.0%
Post Office Contract Ser	\$ 266	\$250	\$20	\$ 250	\$ -	100%	\$ 250	0.0%
Total Post Office	\$ 11,407	\$13,250	\$ 10,356	\$ 10,585	\$ (2,665)	80%	\$ 13,250	0.0%
BUILDING								
Buildings Personnel	\$ 122,483	\$119,930	\$82,340	\$ 116,930	\$ (3,000)		\$ 124,319	3.7%
Building Equipment	\$ 4,022	\$6,500	\$0	\$ 6,500	\$ -	100%	\$ -	-100.0%

OFICIAL TENTATIVE BUDGET 2024/25

Building Contractual Ser	\$ 350,764	\$178,500	\$99,738	\$ 165,000	\$ (13,500)	92%	\$ 237,000	32.8%
Total Building	\$ 477,269	\$304,930	\$ 182,078	\$ 288,430	\$ (16,500)	95%	\$ 361,319	18.5%
PUBLIC SAFETY DEPT.								
Public Safety Personnel	\$ 249,687	\$277,442	\$262,012	\$ 321,500	\$ 44,058	116%	\$ 286,700	3.3%
Public Safety Equipment	\$ 2,896	\$0	\$0	\$ 3,000	\$ 3,000	#DIV/0!	\$ 15,000	#DIV/0!
Public Safety Contractua	\$ 16,305	\$28,828	\$28,626	\$ 31,500	\$ 2,672	109%	\$ 16,250	-43.6%
Total PUBLIC SAFETY	\$ 268,887	\$306,270	\$ 290,638	\$ 356,000	\$ 49,730	116%	\$ 317,950	3.8%
FIRE DEPARTMENT								
Fire Company Personnel	\$ 14,716	\$44,200	\$22,045	\$ 21,552	\$ (22,648)	49%	\$ 36,500	-17.4%
Fire Co. Equipment - Sec	\$ 77,561	\$21,600	-\$7,971	\$ 15,500	\$ (6,100)	72%	\$ 30,000	38.9%
Fire Contractual Services	\$ 75,354	\$60,510	\$67,441	\$ 80,000	\$ 19,490	132%	\$ 89,480	47.9%
Total Fire Department	\$ 167,631	\$126,310	\$ 81,515	\$ 117,052	\$ (9,258)	93%	\$ 155,980	23.5%
PUBLIC HEALTH								
Public Health Personnel	\$ -	\$ 40,950	\$ 32,920	\$ 45,000	\$ 4,050	110%	\$ 49,400	20.6%
Public Health Contractua	\$ 19,909	\$31,670	\$18,452	\$ 30,000	\$ (1,670)	95%	\$ 29,420	-7.1%
Total Public Health	\$ 19,909	\$72,620	\$ 51,372	\$ 75,000	\$ 2,380	103%	\$ 78,820	8.5%
GROUNDS DEPARTMENT								
Grounds Personnel	\$ 123,163	\$133,462	\$103,928	\$ 151,662	\$ 18,200	114%	\$ 138,935	4.1%
Grounds Equipment	\$ 33,548	\$63,630	\$44,005	\$ 63,500	\$ (130)	100%	\$ 25,500	-59.9%
Grounds Contractual Ser	\$ 66,597	\$48,410	\$39,850	\$ 50,000	\$ 1,590	103%	\$ 85,144	75.9%
Total Walks	\$ 223,308	\$245,502	\$ 187,784	\$ 265,162	\$ 19,660	108%	\$ 249,579	1.7%
PARKING LOT								
Parking Contractual Serv	\$ 83,640	\$4,800	\$5,648	\$ 10,000	\$ 5,200	208%	\$ 5,158	7.5%
Total Parking Lot	\$ 83,640	\$4,800	\$ 5,648	\$ 10,000	\$ 5,200	208%	\$ 5,158	7.5%
RECREATION								
Camp Personnel	\$ 197,185	\$222,950	\$247,103	\$ 247,275	\$ 24,325	111%	\$ 263,545	18.2%
Camp Equipment	\$ -	\$1,750	\$120	\$ 1,750	\$ -	100%	\$ -	-100.0%
Recreation Contractual S	\$ 46,192	\$79,400	\$75,357	\$ 75,357	\$ (4,043)	95%	\$ 54,000	-32.0%
Total Recreation	\$ 243,377	\$304,100	\$ 322,580	\$ 324,382	\$ 20,282	107%	\$ 317,545	4.4%
LIFEGUARD SERVICES								
Lifeguard Personnel	\$ 231,767	\$271,688	\$272,827	\$ 272,553	\$ 865	100%	\$ 279,613	2.9%
Lifeguard Equipment	\$ 892	\$5,000	\$7,403	\$ 7,500	\$ 2,500	150%	\$ 5,000	0.0%
Lifeguard Contractual Se	\$ 23,634	\$11,250	\$10,762	\$ 12,500	\$ 1,250	111%	\$ 17,850	58.7%
Total Lifeguards	\$ 256,292	\$287,938	\$ 290,992	\$ 292,553	\$ 4,615	102%	\$ 302,463	5.0%
LIBRARY								
Library Personnel	\$ 19,327	\$21,000	\$19,611	\$ 19,610	\$ (1,390)	93%	\$ 22,000	4.8%
Library Equipment	\$ 2,549	\$2,500	\$0	\$ 1,000	\$ (1,500)	40%	\$ -	
Library Contractual Servi	\$ 6,957	\$7,000	\$ 6,719	\$ 7,000	\$ -	100%	\$ 10,000	42.9%
Total Library	\$ 28,833	\$30,500	\$ 26,330	\$ 27,610	\$ (2,890)	91%	\$ 32,000	4.9%
REFUSE TRANSFER & DISPOSAL								
Refuse Personnel	\$ 58,749	\$61,407	\$41,718	\$ 57,526	\$ (3,881)	94%	\$ 64,222	4.6%
Refuse Equipment	\$ 3,000	\$1,000	\$0	\$ 3,500	\$ 2,500	350%	\$ 4,000	300.0%

OFICIAL TENTATIVE BUDGET 2024/25

Refuse Contractual Servi	\$ 87,740	\$104,265	\$71,442	\$ 105,000	\$ 735	101%	\$ 86,490	-17.0%
Total Refuse & Incinera	\$ 149,489	\$166,672	\$ 113,160	\$ 166,026	\$ (646)	100%	\$ 154,712	-7.2%

MAINTENANCE SHOP

Shop Personnel	\$ 86,368	\$88,329	\$56,895	\$ 80,322	\$ (8,007)	91%	\$ 92,643	4.9%
Shop Equipment	\$ 14,102	\$3,500	\$0	\$ 3,500	\$ -	100%	\$ 6,500	85.7%
Shop Contractual Service	\$ 35,199	\$39,500	\$29,580	\$ 40,000	\$ 500	101%	\$ 53,600	35.7%
Total Shop	\$ 135,669	\$ 131,329	\$ 86,475	\$ 123,822	\$ (7,507)	94%	\$ 152,743	16.3%

GENERAL VILLAGE OVERHEAD

Unallocated Insurance	\$ 129,310	\$130,271	\$117,821	\$ 135,000	\$ 4,729	104%	\$ 151,110	16.0%
Real Estate Taxes	\$ 60,760	\$62,905	\$29,375	\$ 63,000	\$ 95	100%	\$ 62,905	0.0%
A5680.4 Miscellaneous C	\$ 14,580	\$11,180	\$7,818	\$ 12,500	\$ 1,320	112%	\$ 12,250	9.6%
Retirement Contribution	\$ 128,739	\$149,560	\$157,224	\$ 157,224	\$ 7,664	105%	\$ 197,000	31.7%
Social Security	\$ 124,038	\$143,295	\$114,431	\$ 143,300	\$ 5	100%	\$ 151,582	5.8%
Worker Comp	\$ 37,131	\$35,190	\$29,512	\$ 38,000	\$ 2,810	108%	\$ 35,190	0.0%
Unemployment Insurance	\$ 16,313	\$18,045	\$15,405	\$ 15,405	\$ (2,640)	85%	\$ 5,000	-72.3%
Group Medical	\$ 278,681	\$308,878	\$188,483	\$ 310,000	\$ 1,122	100%	\$ 325,523	5.4%
MTA Tax	\$ 3,008	\$6,390	\$6,422	\$ 7,000	\$ 610	110%	\$ 6,759	5.8%
Disability Withholdings	\$ 4,918	\$5,825	\$12,974	\$ 13,000	\$ 7,175	223%	\$ 11,250	93.1%
Serial Bond Principal	\$ 505,000	\$510,000	\$510,000	\$ 510,000	\$ -	100%	\$ 515,000	1.0%
Serial Bond Interest	\$ 152,460	\$140,110	\$140,110	\$ 140,110	\$ -	100%	\$ 209,600	49.6%
BAN/RAN Costs	\$ -	\$0	\$0	\$ 15,000	\$ 15,000	#DIV/0!	\$ -	#DIV/0!
Capital Project Closeout	\$ 163,318		\$0	\$ -	\$ -			
Total Village General O	\$1,618,254	\$1,521,649	\$1,329,576	\$ 1,559,539	\$ 37,890	102%	\$ 1,683,169	10.6%

WATER

Water Personnel	\$ 123,383	\$126,184	\$95,924	\$ 135,496	\$ 9,312	107%	\$ 132,347	4.9%
Water Equipment	\$ 2,946	\$11,100	\$12,586	\$ 80,000	\$ 68,900	721%	\$ 10,000	-9.9%
Water Contractual Service	\$ 31,677	\$31,750	\$25,511	\$ 33,500	\$ 1,750	106%	\$ 34,000	7.1%
Total Water	\$ 158,005	\$169,034	\$ 134,021	\$ 248,996	\$ 79,962	147%	\$ 176,347	4.3%

INCREASE RESERVE ACCOUNTS

					\$ -			
Inc (Dec) Reserves		\$13,587					\$ (107,257)	
Net Reserve Effect		\$13,587			\$ -		\$ (107,257)	
Combined Appropriatio	\$ 4,514,274	\$ 4,394,077	\$ 3,569,637	\$ 4,517,193	\$ 123,116	103%	\$ 4,700,886	7.0%

Verification \$ 123,116

SUMMARY	Estimated Actual	2024-25 Budget
Gen'l Revenues	\$4,433,147	\$4,593,630
Gen Expenses	\$ 4,517,193	\$ 4,700,886
Payroll	\$ 1,948,512 \$ 541,937	\$ 1,987,973

OFICIAL TENTATIVE BUDGET 2024/25

NET FOR YEAR	\$ (84,046)	\$ (107,257)
	Projected 2023-24	Projected 2024-25
NET CHANGES IN FUND BALANCES		
General Fund	\$ (84,046)	\$ (107,257)
FUND BALANCES END OF YEAR 2022-23		
Combined General/Capital Fund		
Close Out Capital Projects	\$ (111,238)	
Total	\$ 2,612,875	\$ 2,505,618
	\$ 2,808,159	

SALARY BREAKDOWN - FULL TIME PERSONNEL

Payroll From Tentative Budget	\$1,879,292	\$1,559,028	\$1,941,012	\$1,987,973
Title	Number of Positions	Budgeted 2023-24 Salary	2024-25 Avg Rate of Pay	Total 2024-25 Budgeted Salary
Administrator/Clerk & Deputy	2	\$ 264,500		\$ 277,500
Treasurer	2	\$ 189,000		\$ 199,500
PS Supervisor	1	\$ 124,500		\$ 73,500
Asst Chief & Seargent	1	\$ 43,350		\$ 51,000
Maint. Mech III	1	\$ 124,440		\$ 127,750
Maint. Mech II & I	6	\$ 319,677	5	\$ 335,500
TOTAL FULL TIME PERSONNEL		\$ 1,065,467		\$ 1,064,750

SALARY SUMMARY - PART TIME & SEASONAL PERSONNEL

ADMINISTRATIVE AREA	Budgeted 2023-24 Salary	Budgeted 2024-25 Salary
<u>MAINTENANCE</u>	\$ 85,195	\$ 89,215
Laborer (\$15.00 to \$22.5 per hour, based on seniority & performance)		
<u>PUBLIC SAFETY</u>	\$ 109,592	\$ 162,200
Public Safety Guard (\$15.00 to \$27.50 Per Hour, based on seniority & performance)		
<u>CLERK'S OFFICE</u>	\$ -	\$ 2,500
Clerk/Typist (\$15.00 to \$30.00 per hour, based on seniority & performance)		
<u>RECREATION</u>	\$ 222,950	\$ 263,545
Recreation Supervisor (\$625 to \$2125 semi monthly)		
Recreation Aid (150 to \$700.00 semi monthly)		

OFICIAL TENTATIVE BUDGET 2024/25

<u>LIFEGUARD</u>	\$ 271,688	\$ 279,613
Chief Lifeguard (\$20,000 per season - Incl. stand required hours)		
Lifeguard (\$15 to \$32.50 per hour)		
<u>COURT CLERK'S OFFICE</u>	\$ 5,250	\$ 5,250
Clerk (\$27.5 per hour)		
<u>POST OFFICE</u>	\$ 13,000	\$ 13,000
Clerk (\$15 to \$30.00 per hour, based on seniority & performance)		
<u>LIBRARY</u>	\$ 21,000	\$ 22,000
Head Librarian (\$2,250 semi monthly June thru September)		
Recreation Aid (\$142.50 to \$50.00 semi monthly)		
<u>PUBLIC HEALTH & SAFETY</u>		
Fire Marshal (\$35 per hour)	\$ 8,400	\$ -
Public Health/Building Inspector (\$47.5/Hr)	\$ 40,950	\$ 49,400
Fire Co. Administration Support (\$41.50 per hour)	\$ 13,000	\$ 13,000
Paramedic (\$1,200 per week)	(41	\$ 23,500
 TOTAL SEASON PERSONNEL	 \$ 791,025	 \$ 923,223
 TOTAL SALARY BUDGET	 \$ 1,856,492	 \$ 1,987,973
TOTAL SALARY INCREASE (Budget to Actual)		2.03%

PROJECTED CAUSES OF VARIANCES FROM CURRENT BUDGET

PROJECTED RESERVE LEVELS

Total Reserves @ 5/31/23		\$2,808,159
BUDGETED DEFICIT		\$13,587
PROJECTED SURPLUS (DEFICIT)		
Revenue	\$25,485	
Expenditures	(\$123,116)	
UNBUDGETED VARIANCE SURPLUS (DEFICIT)		(\$97,631)
Capital Projects - Bond Issuance		(\$111,238)
NET EFFECT OF RESERVE LEVEL		(\$195,282)
Anticipated Gen'l Reserves @	5/31/2024	\$2,612,877

MAJOR CAUSES OF PROJECTED VARIANCE 2023/24 BUDGET

MAJOR CAUSES OF REVENUE SURPLUS

Building Permit Fees		(\$10,000)
Down Trend in Larger Applications		
Contracts Overage		\$8,502
Higher than Expected Due to Sales & Inflation		
Donations		\$22,000
Offset in Appropriations for Fireworks		
Interest Income		\$26,113
Increase in Rates plus Outstanding FEMA collected		
Misc. Clerk Fees		(\$7,500)
Downturn in CO Searches and Variances		
Mortgage Tax, Driving, Court Down		(\$12,000)
Total Major Causes of Revenue Surplus of (Deficit)		\$27,115

MAJOR CAUSES OF APPROPRIATIONS DEFICIT

Clerk/Office Operational Costs	\$3,952
Village Attorney	(\$64,375)
Parking Lot Repairs	\$5,200
Water	
Well #1 Repair	\$68,900
BAN Costs	\$15,000
S&P Rerating	
Payroll Fringe	\$24,110
Retirement/Paid Leave/ Others	
Payroll	\$69,220
Total Payroll Over Budget	
Total Major Causes of Appropriations Deficit	(\$122,007)

PAYROLL VARIANCES BY DEPARTMENT

	BUDGET	ACTUAL	VARIANCE
Maintenance Dept	\$529,312	\$541,937	\$12,625
Chuck Working on Capital			
Public Safety	\$277,442	\$321,500	\$44,058
Rittenhouse Buyout, Salary Adj.			
Public Health (Fire, Build Inspector)	\$85,150	\$74,052	-\$11,098
Fire Marshal			
Clerk/Treasurer	\$453,500	\$456,000	\$2,500
Recreation/Camp	\$222,950	\$247,275	\$24,325
PayScale Adjustments			
Lifeguard	\$271,688	\$272,553	\$865
Court	\$5,250	\$5,250	\$0
Post Office	\$13,000	\$10,335	-\$2,665
Librarian	\$21,000	\$19,610	-\$1,390
	Total Budget	Percent Variance	Total Variance
TOTAL	\$1,879,292	3.68%	\$69,220

PROJECTED CAUSES OF VARIANCES FROM CURRENT BUDGET

EXPECTED CAUSES OF VARIANCES FROM CURRENT BUDGET

YEAR OVER YEAR VARIANCES FOR NEXT YEAR'S BUDGET

REVENUES & APPROPRIATIONS: YEAR TO YEAR COMPARISONS 23/24 ACTUAL BUDGET TO 23/24 TENT. BUDGET

2023-24	BUDGETED REVENUE	\$4,407,662
2024-25	BUDGETED REVENUE	\$4,593,630
INCREASE/(DECREASE) REVENUES		\$185,968
2023-24	BUDGETED APPROPRIATIONS	\$4,394,077
2024-25	BUDGETED APPROPRIATIONS	\$4,700,886
INCREASE/DECREASE APPROPRIATIONS		\$306,809
YEAR OVER YEAR BUDGET SURPLUS (DEFICIT)		(\$120,842)

MAJOR CAUSES OF PROJECTED VARIANCES 2024/25 BUDGET

MAJOR CAUSES OF REVENUE BUDGET VARIANCES

Real Estate Taxes (at 3.3% tax rate increase) Plus 3.2% Assessment Increases	\$	142,138
Building Permits Downturn in Activity	\$	(15,000)
Recreation Fees Higher Fees and Full Enrollment	\$	14,180
Interest Income Higher Rates, Full Bond Proceeds	\$	16,042
Donations		\$22,000
Total Major Causes of Revenue Surplus of (Deficit)		\$ 179,360

**YEAR OVER YEAR VARIANCES FOR NEXT YEAR'S BUDGET
MAJOR CAUSES OF APPROPRIATIONS BUDGET VARIANCES**

Total Payroll Net of Payroll Costs	\$108,681
Associated Increased Payroll Fees	\$13,712
Clerk Contractual Services	\$33,005
Credit Card Fees, Cyber, Tech Support (All credit Card Fee moved to Clerk)	
Village Attorney	\$ (60,625)
Building Projects/Repairs	\$ 58,500
Fire Company	\$28,970
HVAC System	
Insurance	\$20,839
Increase Excess Ins. Plus normal increases	
Medical Insurance Increases	\$16,645
Serial Bond Increases	\$69,490
Total Major Causes of Appropriations Deficit	(\$289,216)

PAYROLL VARIANCES BY DEPARTMENT

	\$ Increase	Budget to Budget % Increase	Bdget to Actual % Increase
Maintenance Dept	\$23,153	4.37%	1.9%
Public Safety	\$9,258	3.34%	-10.8%
Public Health	\$750	0.88%	-16.0%
Includes Fire & Building Inspecting			
Clerk/Treasurer	\$26,000	5.73%	4.9%
Recreation/Camp	\$40,595	18.21%	4.8%
Lifeguard	\$7,925	2.92%	2.6%
Court	\$0	0.00%	0.0%
Post Office	\$0	0.00%	25.8%
Librarian	\$1,000	4.76%	12.19%
TOTAL	\$108,681	5.78%	2.03%

REVENUE BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
Real Estate Tax		Proposed Rate	\$ 2,871,830	5.2%
	Previous Years Tax Rate 6.10%	6.33%	Assessmnt \$ 45,368,573	
Net assessment (up 850,000 (Est)) x 6.30% tax rate - Approx. 3.7% Rate Increase) See History of Tax Rates in Attachment Section				
Int./Penalties: Taxes		\$ 9,000	\$ 9,000	80%
Based on previous year				
Real Estate Rental			\$ -	#DIV/0!
No Rental Property Available				
Building Permits		\$ 45,000	\$ 45,000	-25.0%
Continued downturn from the new home phase				
Safety Inspection & Protection Agreement Fees			\$ 20,000	-2%
Propane Fees - Based on 2022/23 Actual			\$ 20,000	
Water Taxi Fee		\$ 12,000	\$ 12,000	4.3%
Ferry Franchise			\$ 127,993	2.5%
Passenger Ferry			\$ 118,407	
Freight Franchise			\$ 9,586	
Cartage Concession		\$ 10,000	\$ 10,000	0.0%
New Extension Agreement (From \$7K to 10K)				
Market Concession		\$ 155,000	\$ 155,000	3.3%
Base Fee (\$30,000) plus \$1.95M Total Sales (\$750,000 at 8% Share) & (\$1,100,000 at 5% Share)				
Utility Tax - Based on Actual Receipts		\$ 8,000	\$ 8,000	0.0%
Parking Franchise			\$ 209,396	1.3%
Fire Island Terminal Contract			\$ 192,300	
Tax Overage			\$ -	
Fee Overage			\$ 17,096	
Recreation Fees			\$ 366,680	4.0%
Previous Week Camp Fees			\$ 345,000	
Projected Junior Lifeguard Fees			\$ 6,500	
Annual Increase \$340 to \$355 per week (4.44%)			\$ 15,180	
Mooring Fees			\$ 69,783	1.2%
2023 Fees Collected			\$ 67,750	
Annual Increase 3.00%			\$ 2,033	
Library Receipts - Based on Last Year's Revenue		\$ 14,000	\$ 14,000	12%
Misc. Clerk Fees (CO Searches Way Down)		\$ 3,000	\$ 3,000	-70.0%
Interest: Gen Funds			\$ 159,679	10.5%
See attachment R-A				
P.O. Rental		\$ 15,000	\$ 15,000	0.0%

REVENUE BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
Driving Permits:		\$ 47,500	\$ 47,500	-4.0%
Court Fines		\$ 1,500	\$ 1,500	-57.1%
Misc. Revenues			\$ 3,000	0.0%
Unanticipated misc. sources of income		\$ 3,000		
Public Safety Funding			\$ 3,927	18.0%
Based on last year's receipt of funds		\$ 3,927		
AIM State Aid		\$ 2,726	\$ 2,726	0.0%
Mortgage Tax Return			\$ 69,000	-6.8%
10 Quarter Average of \$21K per quarter at 12.5% Discount		\$ 69,000		
Youth Programs Grant		\$ -	\$ -	#DIV/0!
FEMA Reimbursement			\$ -	#DIV/0!
Dr. Rental Fee		\$ 20,000	\$ 20,000	0.0%
Donations			\$ 23,000	2200.0%
Fire Works		\$ 23,000		
Interest Repair Reserve			\$ 4,750	21.2%
See attachment R-A				
Sale of Surplus Assets			\$ -	#DIV/0!
Old FD Utility Vehcile (Do we want to sell it???)		\$ -		
Insurance Proceeds				
Water Tap Sales			\$ 269,750	1.6%
415taps @650/tap (\$10 Increase Per Tap)		\$ 269,750		
Water Fees			\$ 10,500	0.0%
Jetting Fee 5 Jetting Fees at \$500 each			2500	
Water Connect Fees			2000	
Swim Pool Fees - Water Surcharge of \$600 per 10 pools			6000	
Intergovernmental Revenues (Kismet Protection District)		\$ 41,616	\$ 41,616	
2024-25 Non Tax Revenue			\$ 1,721,800	2.6%
2024-25 Tax Receipts			\$ 2,871,830	5.2%
2024-25 COMBINED REVENUE			\$ 4,593,630	4.2%

ATTACHMENT R-A

Assumed Interest Rate **4.7500%**

ACCOUNT # 4060-01

INTEREST ON EXISTING BALANCE			
Total of all Fund Balances @	5/31/2024	\$	2,750,000
Out on the Street (Average)		\$	-
Bond Funding (Average Balance)		\$	-
General Fund Bank Balance @	5/31/2024	\$	2,750,000
Interest on existing Bank Balance @ Assumed Rate			\$ 130,625
INTEREST ON Net Receipts at Assumed Rate			
See Calculation Below			\$ 29,054
INTEREST ON ADDIITONAL GRANT FUNDS			\$ -
2024-25 BUDGET FOR ACCOUNT # 4060-01			\$159,679

ACCOUNT # 4161-01

INTEREST ON EXISTING BALANCE			
Projected Bank Balance at	5/31/2024	\$	100,000
2024-25 BUDGET FOR ACCOUNT Repair Reserve			\$4,750

ACCOUNT # 4161-06

Capital Project Fund - Average Balance		\$	-	\$	-
In-Rem Assesement Grievance with Islip					

INTEREST EARNED ON UNUSED REVENUE COLLECTIONS

Month	% of Budget Invested	Funds Earning Interest	Interest Earned @ assumed%	Month	% of Budget Invested	Funds Earning Interest	Interest Earned @ assumed %
June	47%	\$ 940,000	\$ 3,721	December	29%	\$ 580,000	\$ 2,296
July	55%	\$ 1,100,000	\$ 4,354	January	24%	\$ 480,000	\$ 1,900
August	46%	\$ 920,000	\$ 3,642	Febraury	18%	\$ 360,000	\$ 1,425
September	45%	\$ 900,000	\$ 3,563	March	16%	\$ 320,000	\$ 1,267
October	36%	\$ 720,000	\$ 2,850	April	12%	\$ 240,000	\$ 950
November	34%	\$ 680,000	\$ 2,692	May	5%	\$ 100,000	\$ 396
Total							\$ 29,054

INTEREST EARNED ON UNUSED BONDS PROCEEDS

Month	Funds Earning Interest	Interest Earned @ assumed%	Month	Funds Earning Interest	Interest Earned @ assumed %
June	\$ -	\$ -	December	\$ -	\$ -
July	\$ -	\$ -	January	\$ -	\$ -
August	\$ -	\$ -	Febraury	\$ -	\$ -
September	\$ -	\$ -	March	\$ -	\$ -
October	\$ -	\$ -	April	\$ -	\$ -
November	\$ -	\$ -	May	\$ -	\$ -
Total					\$ -

CHANGES MADE BY BOARD TO TENTATIVE BUDGET FROM BUDGET WORKSHOPS

Name	Note	Presented	Changed	Difference
REVENUES				
Real Estate Tax: Ongoing Assesement Adjustments - Assumes a Settlement with Village People		\$2,880,340	\$2,871,830	(\$8,510)
Propane Permits		\$17,000	\$20,000	\$3,000
Market Concession Projection		\$150,000	\$155,000	\$5,000
Mortgage Tax Return Projection		\$74,000	\$69,000	(\$5,000)
				\$0
				\$0
				\$0
				\$0
				\$0
				\$0
				\$0
				\$0
				\$0
				\$0
Total Revenue Modifications				(\$5,510)

APPROPRIATIONS

Board Meeting - Using Nat's Offices		\$3,600	\$0	(\$3,600)
Building Equipment - Market Equipment		\$0	\$10,000	\$10,000
Fire Company Equipment: Remain In as Requested		\$30,000	\$30,000	\$0
Fire Company Contractual Incentive Placeholder		\$0	\$5,000	\$5,000
Marina Equipment: Minor versus Major Renovaiton		\$20,000	\$2,500	(\$17,500)
Insurance		\$144,727	\$151,110	\$6,383
Buildings Roof Cost (Higher Cost for work on Sheathing Repair)		\$22,500	\$32,000	\$9,500
				\$0
Bond Interest - Revised to Actual Debt Schedule		\$205,652	\$209,600	\$3,948
				\$0
				\$0
				\$0
				\$0
				\$0
				\$0
Total Appropriations Modifications				\$13,731

PAYROLL

Mtce Full Time Adjsutments		\$509,225	\$509,625	\$400
Administration Full Time Payroll		\$476,455	\$479,500	\$3,045
Library		\$21,000	\$22,000	\$1,000
Payroll Costs Associated with Above Change				\$355
				\$0

CHANGES MADE BY BOARD TO TENTATIVE BUDGET FROM BUDGET WORKSHOPS

	\$0
	\$0
	\$0
Salary Costs from Payroll Modifications	
Net Impact of Payroll Changes	\$4,800

Bracketed Item Opportunities

Fire Company Equipment - HVAC (In Budget)	\$	-
Lifeguard - Jet Ski: Still in Budget - Need to get more clarity	\$	-
	\$	-

Total Net Effect of Changes on 24/25 Budget Reserves	-\$24,041
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Surplus (Deficit) from 2024/25 Tentative Budget as Originally Presented	(\$83,216)
Effect of Changes Made	-\$24,041
Surplus (Deficit) from 24/25 Tentative Budget with Changes	(\$107,257)

Budgeted Deficit With Changes Agreed Upon Only	(\$107,257)
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RESERVES (BEFORE CAPITAL PROJECT OFFSETS) PROJECTED AT THE START OF FISCAL YEAR	\$2,612,877
RESERVES (BEFORE CAPITAL PROJECT OFFSETS) PROJECTED AT THE END OF FISCAL YEAR	\$2,505,620

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CHANGES MADE BY BOARD TO TENTATIVE BUDGET FROM BUDGET WORKSHOPS

APPROPRIATIONS BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
A1010	BOARD OF TRUSTEES			
A1010.4	Board Contractual Services		\$500	
	Miscellaneous	\$500		
	Board MTG Costs -5 NYC MTGS @ \$650	\$0		
TOTAL BOARD OF TRUSTEES			\$500	-86.7%
A1110	VILLAGE JUSTICE			
A1110.1	Village Justice Personnel		\$5,250	
A1110.4	Village Justice Contractual Services	\$300	\$300	
TOTAL VILLAGE JUSTICE			\$5,550	0.9%
A1320	AUDITOR			
A1320.4	Auditor Contractual Services		\$31,500	
	Annual Audit	\$29,000		
	Single Audit	\$0		
	GASB 87 - Leases	\$2,500		
	GASB 75 - OPEB Every 2 Years	\$0		
TOTAL AUDITOR			\$31,500	-6.0%
A1410	VILLAGE CLERK			
A1410.1	Clerk Personnel		\$479,500	
A1410.2	Clerk Equipment		\$0	
A1410.4	Clerk Contractual Services		\$102,553	
	Lap Top/Desk Set-up, Upgrades, Replacement	\$4,000		
	Clerk Operations (NYCOM, Licenses, Seminars)	\$4,000		
	Communications			
	Land Lines & Internet & Go-To Meeting	\$16,176		
	Cell Phones	\$11,920		
	Emails & Web Hosting (Go-Daddy /Web Guy)	\$2,089		
	Emergency Notification	\$1,181		
	Financial Services - Reporting Fee	\$1,350		
	Legal Notice	\$3,728		
	Postage	\$1,100		
	Equipment Financing & Maintenance (Pitney Bowes, Copier)	\$1,730		
	Cyber Security, Back-up & Tech Support	\$15,515		
	Software: ORPS/Adope/Dropbox/Edmunds (BAS)	\$4,564		
	PESH Training Compliance	\$4,000		
	Office Supplies	\$4,700		
	Payroll Processing/Direct Deposit/Tax/Timekeepng Apss	\$12,000		
	Payment Processing Credit Fees	\$12,500		
	Municipal Dues	\$2,000		
TOTAL VILLAGE CLERK			\$582,053	10.8%

APPROPRIATIONS BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
A1450	ELECTIONS			
A1450.4	Election Contractual Services Election Insprts (\$125 per day (3) for 4 Insps)	\$1,500	\$1,500	
TOTAL ELECTIONS			\$1,500	0.0%
A1420	VILLAGE ATTORNEY			
A1420.4	Attorney Contract Services Village Attorney @ 250 hours @ \$175	\$43,750	\$78,750	
	Litigation Reserves - Walks Issue, Others	\$35,000		
TOTAL VILLAGE ATTORNEY			\$78,750	-43.5%
A1621	POST OFFICE			
A1621.1	Post Office Personnel		\$13,000	
A1621.4	Post Office Contract Services Operations	\$250	\$250	
TOTAL POST OFFICE			\$13,250	0.0%
A1622	BUILDINGS			
A1622.1	Buildings Personnel		\$124,319	
A1622.2	Building Equipment		\$0	
A1622.4	Building Contractual Services		\$237,000	
	Building Operations	\$500		
	Lumber & Supply Building			
	Yard Generator Shed Residing	\$2,500		
	Install 2 Garbage Sheds Village Housing	\$5,000		
	Replace Roof 107 Neptune	\$32,000		
	Anthony Campos House Renovation	\$20,000		
	Paramedic Apartment Renovation/Furniture	\$5,000		
	Market Equipment Improvement	\$10,000		
	Door/Window Replacement at various bldgs	\$4,000		
	Plumbing/Electrical Supplies	\$5,500		
	Building Maintenance	\$20,000		
	Electricity Cost	\$62,500		
	Heating Fuel Cost	\$45,000		
	Building Cleaning	\$12,500		
	Painting Supplies	\$3,000		
	Oil Burner Replacement & Maintenance Supplies	\$2,000		
	Boiler Service Contract	\$4,500		
	Appliance Repair	\$2,000		
	Building Inspector Certifications Costs	\$1,000		

APPROPRIATIONS BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
TOTAL BUILDING			\$361,319	18.5%
A3120	PUBLIC SAFETY DEPT.			
A3120.1	Public Safety Personnel		\$286,700	
A3120.2	Public Safety Equipment		\$15,000	
	Upgrade Radio Equipment to Repeater System	\$15,000		
		\$0		
A3120.4	Public Safety Contractual Services		\$16,250	
	Officer Recruitment/Compliance/Training	\$1,500		
	SCPD Coverage Costs/Contingency	\$6,500		
	Misc.	\$750		
	Ferry Tix Public Safety - No Longer Needed	\$0		
	Supplies Public Safety	\$1,250		
	Vehicle and Bike Maintenance	\$3,500		
	Stationery/Printing/Permits	\$750		
	Uniforms Public Safety	\$2,000		
TOTAL PUBLIC SAFETY			\$317,950	3.8%
A3410	FIRE DEPARTMENT			
A3410.1	Fire Company Personnel		\$36,500	
	Fire Marshal	\$0		
	Admin Support	\$13,000		
	Paramedic	\$23,500		
A3410.2	Fire Co. Equipment - See Attachment		\$30,000	
	Communication			
		\$0		
	Firehouse Upgrades			
	HVAC Upgrade	\$30,000		
A3410.4	Fire Contractual Services		\$89,480	
	Firefighting/Rescue Equipment			
	3 Sets Firefighter Turnout Gear	\$9,000		
	0 Sets of EMS PPE	\$0		
	AED Replacement	\$3,000		
	EPCR Toughbook	\$3,200		
	Recruitment and Retention Placeholder	\$5,000		
	Cybersecurity and Technology Upgrade	\$6,500		
	Contract	\$26,530		
	Routine EMS Supplies	\$10,000		
	Tools & Misc. Equip	\$6,500		
	Vehicles Maintenance	\$6,000		
	Building Equipment	\$1,750		
	Alarm Mtce	\$750		
	Communication Equipment Maintenance	\$1,500		
	Breathing Apparatus Certification & Refills	\$2,750		
	Firefighter Annual Physicals & Certifications	\$7,000		

APPROPRIATIONS BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
TOTAL FIRE DEPARTMENT			\$155,980	23.5%
A4010	PUBLIC HEALTH			
A5410.1	Public Health/Building Inspector		\$49,400	
A4010.4	Public Health Contractual Services		\$29,420	
	Tick Reduction Program	\$21,420		
	Mosquito Reduction Program	\$500		
	Rodent Control	\$7,500		
TOTAL PUBLIC HEALTH			\$78,820	8.5%
A5410	GROUNDS DEPARTMENT			
A5410.1	Grounds Personnel		\$138,935	
A5410.2	Grounds Equipment		\$25,500	
	WALKS			
		\$0		
	PARKS			
	Fireworks	\$23,000		
	BEACHES			
		\$0		
	MARINA			
	Yacht Club Dock (Repair and Extension)	\$2,500		
	REFUSE COLLECTION			
		\$0		
A5410.4	Grounds Contractual Services		\$85,144	
	WALKS			
	3 Street Lights @\$578	\$1,734		
	Utility Pole Rental	\$1,560		
	Electric Street Lights	\$2,000		
	Walk Mtce-Lumber/Scrows	\$500		
	Supplies, Signage, B Boards	\$500		
	Snow Removal Supplies	\$500		
	PARKS			
	Basketball Fence Upgrade	\$10,000		
	Paint Basket Ball Court (Material Only)	\$3,500		
	Ball Field Clay	\$5,000		
	Plantings	\$2,500		
	Normal Ballfield Park Maintenance	\$3,500		
	Mowers & Landscape Mtce	\$3,000		
	BEACHES			
	Swim Area Misc Repairs/Supplies	\$1,500		
	Replace Lifegd Chairs, Boxes, Racks	\$5,500		
	Public Beach Chairs (72 at \$40)	\$3,000		
	Swim Area Installation/Removal	\$14,500		
	Operations (Fencing, Cleaning Etc.)	\$5,000		
	MARINA & DOCKS			
	Dock Understructure Engineer's Review	\$3,500		

APPROPRIATIONS BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
	Finger Dock Understrucutre Repair	\$5,000		
	Dock Operations	\$750		
	Lumber & Strapping	\$1,500		
	Alum. Bulkhead Ladders (4 @ \$275)	\$1,100		
	Pole Replacement (3 at \$500)	\$1,500		
	Ice Damage Contignecy	\$0		
	REFUSE COLLECTION			
	Supplies (Gloves, Bags, Public Cans)	\$8,000		
TOTAL GROUNDS DEPARTMENT			\$249,579	1.7%
A5650	PARKING LOT			
	Parking Equipment	\$0	\$0	
A5650.4	Parking Contractual Services		\$5,158	
	Fee Per Contract with Maple Avenue Marina	\$5,158		
TOTAL PARKING LOT			\$5,158	7.5%
A7310	RECREATION			
A7310.1	Camp Personnel		\$263,545	
A7310.2	Camp Equipment		\$0	
A7310.4	Recreation Contractual Services		\$54,000	
	CAMP	\$53,000		
	Camp Equipment	\$1,750		
	General Camp Operations & Supplies	\$23,500		
	Fishing Trip/Lighthouse/Camp Travel	\$7,500		
	Ocean & Bay Supplies	\$1,000		
	Art Supplies	\$4,000		
	Specialty Programs (Yoga/Music/Others)	\$5,500		
	Yacht Club Fee	\$4,000		
	Camp Brain	\$5,000		
	Credit Card Fees (Now in Clerk Fees, bit \$7,500)	\$0		
	Employee Travel/Parking	\$750		
	VILLAGE WIDE PROGRAMS	\$1,000		
	Performances/Shows/Events	\$1,000		
	Fireworks - Now in Parks	\$0		
TOTAL RECREATION			\$317,545	4.4%
A7181	LIFEGUARD SERVICES			
A7181.1	Lifeguard Personnel		\$279,613	
A7181.2	Lifeguard Equipment		\$5,000	
	Jetski Upgrade	\$5,000		

APPROPRIATIONS BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
A7181.4	Lifeguard Contractual Services		\$17,850	
	SharkBanz Swimmer Protection	\$1,000		
	Operations (Communications, First Aid, Testing, Etc.)	\$10,000		
	CPR Certifications	\$450		
	Hep B Vac. Req. 1 @ \$450	\$450		
	Parking	\$750		
	Junior Lifeguarding Events & Travel	\$2,200		
	Clothing - Lifeguards	\$3,000		
TOTAL LIFEGUARD			\$302,463	5.0%
A7410	LIBRARY			
A7410.1	Library Personnel		\$22,000	
A7410.2	Library Equipment	\$0	\$0	
A7410.4	Library Contractual Services	\$10,000	\$10,000	
TOTAL LIBRARY			\$32,000	4.9%
A8160	REFUSE COLLECTION & DISPOSAL			
A8160.1	Refuse Personnel		\$64,222	
A8160.2	Refuse Equipment		\$4,000	
	New Dumpster	\$4,000		
A8160.4	Refuse Contractual Services		\$86,490	
	2023 Removal Fees plus 3%	\$85,490		
	Misc	\$1,000		
TOTAL REFUSE COLLECTION			\$154,712	-7.2%
A1623	MAINTENANCE SHOP			
A1623.1	Shop Personnel		\$92,643	
A1623.2	Shop Equipment		\$6,500	
	New Excavator (Requested at \$70,000)			
	New Gas Tank	\$6,500		
A1623.4	Shop Contractual Services		\$53,600	
	Concrete Replacement at Yard	\$4,000		
	Generator Annual Servicing/Supplies	\$7,100		
	Small Tools, Supplies, Hardware	\$11,000		
	Equip Fuel			
	2023 Actuals plus Projected Increase	\$17,500		
	Vehicle & Equipment Maintenance	\$10,000		
	Gear, Uniforms, Clothing Allowance	\$4,000		
TOTAL MAINTENANCE SHOP			\$152,743	16.3%

APPROPRIATIONS BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>		<u>2024/25 BUDGET</u>	<u>% Inc</u>
GENERAL VILLAGE OVERHEAD					
A1910.4 Unallocated Insurance				\$151,110	16.0%
Policy Years		2023/24	2024/25	% Inc.	
<i>FIRE COMPANY - Included in NYMIR coverage unless indicated otherwise</i>					
Accident Policy - NUVFA		\$1,813	\$1,858	2.5%	
Non Owned Auto			Included		
Volunteer Workers Compensation			Included in Comp Coverage		
VBL Required Cancer Polic		\$2,924	\$2,997	2.5%	
Total Premium		\$4,737	\$4,855		
<i>VILLAGE - NYMIR</i>					
General Property		\$32,000	\$34,880	9.0%	
General Liability		\$29,287	\$31,923	9.0%	
Business Auto		\$5,824	\$6,173	6.0%	
Inland Marine		\$5,435	\$5,924	9.0%	
Boiler/Equipment		Incl	Incl.		
Umbrella - Double Limit		\$11,788	\$20,000	9.0%	
Public Officials & Employee		\$5,769	\$6,288	9.0%	
Public Employees Dishone:		\$536	\$2,500	0.0%	
Cyber Policy		\$3,676	\$5,000	5.0%	
Sexual Harassment	\$	-	\$0		
Employee Benefits Liability	\$	-	\$0		
Campers Insurance		\$800	\$816	2.0%	
Postal Bond		\$250	\$250	0.0%	
Medical Malpractice		\$0	\$0		
Total Premium		\$95,365	\$113,755		
FLOOD INSURANCE		\$29,405	\$32,500	2.5%	
TOTALS		\$129,507	\$151,110		
A1950.4 Real Estate Taxes				\$62,905	0.0%
Previous Year increased by 2%			\$61,975		
A5680.4 Miscellaneous General Government/Freight & Transportation Fees				\$12,250	9.6%
Vehicle Permit Fees for Village and Employees			\$2,000		
Freight & Transportation Fees			\$9,750		
Other			\$500		
PERSONNEL SERVICES			\$1,987,973		
Administrative Services					
	Clerk		\$479,500		
	Court Clerk		\$5,250		
	Post Office		\$13,000		
Recreation					
	Library		\$22,000		
	Camp		\$263,545		
	Lifeguards		\$279,613		

APPROPRIATIONS BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
Public Safety & Health				
	Public Safety	\$286,700		
	Fire Marshall & Admin Support	\$13,000		
	Paramedic	\$23,500		
	Building Inspector	\$49,400		
Public Works				
	Water	\$132,347		
	Buildings	\$124,319		
	Grounds	\$138,935		
	Refuse Disposal	\$64,222		
	Shop Foreman	\$92,643		
EMPLOYEES BENEFITS		\$732,304		
A9010.8	Retirement Contribution - See Attachment	\$197,000	\$197,000	31.7%
A9030.8	Social Security		\$151,582	5.8%
A9040.8	Worker Comp	\$35,190	\$35,190	0.0%
A9050.8	Unemployment Insurance		\$5,000	-72.3%
	Contingency for Actual Payments Made	\$5,000		
A9060.8	Group Medical See Attachment		\$325,523	5.4%
	<i>Hospital & Dental - See Attached Breakdown</i>	\$316,299		
	<i>Jan to May 2023 Premium Increase Projected-7%</i>	\$9,224		
A9089.8	MTA Tax 0.34% of total payroll		\$6,759	5.8%
A9055.8	Disability Withholdings	\$1,750	\$11,250	93.1%
	Disability Ins.	\$6,000		
	Paid Family Leave Premium	\$7,000		
A9700 DEBT SERVICE - See Attachment				
A9710.6	Serial Bond Principal		\$515,000	1.0%
	2005 Dock	\$160,000		
	2016 Market/Water	\$295,000		
	2019 Building Bond	\$60,000		
	2024 Park/Building/Truck	\$0		
A9730.6	Serial Bond Interest		\$209,600	49.6%
	2005 Dock	\$7,200		
	2016 Market/Water	\$86,055		
	2019 Building Bond	\$34,480		
	2024 Park/Building/Truck	\$81,865		
	BAN/RAN Costs		\$0	
	Interest	\$0		
	Issuance Costs			
Total Village General			\$1,683,169	10.6%
A8340	WATER			

APPROPRIATIONS BUDGET

<u>ACCOUNT NAME</u>	<u>DESCRIPTION</u>	<u>SUB BUDGET</u>	<u>2024/25 BUDGET</u>	<u>% Inc</u>
A8340.1	Water Personnel		\$132,347	
A8340.2	Water Equipment		\$10,000	
	Well Communication Radio Upgrade	\$10,000		
A8340.4	Water Contractual Services		\$34,000	
	Trash Pump Upgrade	\$1,500		
	Replace 12 Water Stanchions on Dock @300ea	\$3,600		
	Water Dues, Training, Certificates	\$1,500		
	Equipment Supplies Mains	\$15,000		
	Consultants for Water Reports	\$5,000		
	Maintenance Well & Mains	\$7,500		
	Backflow/RPZ Testing	\$1,750		
	Water Testing	\$4,750		
TOTAL WATER			\$176,346.80	4.3%
74-7500 RESERVES				
	Increase (Decrease) of Reserve Balance		-\$107,257	
	Net Budgeted Reserve Impact		-\$107,257	
	Combined Appropriations		\$4,700,886	7.0%

PAYROLL REPORT

**VILLAGE OF SALTAIRE
PAYROLL REPORT
2024-25 BUDGET**

MAINTENANCE

<i>Full-Time Employees</i>	2024-25	2024-25	2023-24	2023-24	Hourly	2024/25 over
	Budget	With OT	Est. Actual	Budget	Equivalent	23/24 budget
Larry Slack			\$ -	\$ -		
Vernon Henriksen	\$ 127,750	\$ 148,750	\$ 124,440	\$ 124,440	\$ 61.42	2.66%
Jim Wilde	\$ 74,750	\$ 80,375	\$ 72,930	\$ 72,930	\$ 35.94	2.50%
Chuck Gremlt	\$ 10,000	\$ 10,000	\$ 15,000	\$ 7,500	\$ 36.00	33.33%
Matt Nelson	\$ 63,500	\$ 69,125	\$ 61,812	\$ 61,812	\$ 30.53	2.73%
Andrew Finnegan	\$ 56,000	\$ 57,500	\$ 54,235	\$ 54,235	\$ 26.92	3.25%
Sean Lougherin	\$ 48,250	\$ 49,375	\$ 45,900	\$ 45,900	\$ 23.20	5.12%
Ben Cherveney	\$ 51,000	\$ 51,375	\$ 44,000	\$ 44,000	\$ 24.52	15.91%
Ilya Wilson	\$ 42,000	\$ 43,125	\$ 40,800	\$ 40,800	\$ 20.19	2.94%
Overtime	\$ 36,375		\$ 41,500	\$ 36,375		0.00%
Total Full Time	\$ 509,625	\$ 509,625	\$ 500,617	\$ 487,992		

Part-Time Employees

Summer Help Calculations:	Six Per-Diem Employees for 10 Weeks at an average of \$17.00 per hour (\$17.0 x 40hrs x 10 weeks) x 5 employes	\$ 34,000
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Year-Round Calculations:	.5 Employee for 26 weeks at an average of \$17.0 per hour (\$17 x 40hrs x 26 weeks) x .5 employee	\$ 8,840
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Total Part-Time	\$ 42,840	\$ 41,320	\$ 41,320	3.68%
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Total Personnel Services	\$ 552,465	\$ 541,937	\$ 529,312	4.37%
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PUBLIC HEALTH & SAFETY

<i>Full-Time Employees</i>	2024-25	2023-24	2023-24	2024/25 over
	Budget	Est. Actual	Budget	23/24 budget
Retired Bob Rittenhouse	\$ -	\$ 30,000	\$ 63,000	
Chief Anthony Campos	\$ 73,500	\$ 72,000	\$ 61,500	19.51%
Sergeant Chris Degni	\$ 51,000	\$ 50,000	\$ 43,350	17.65%

<i>Part-Time Employees</i>	2024-25	2023-24	2023-24	2024/25 over
Sched. Per Diem Tours	\$ 144,640	\$ 152,000	\$ 97,888	
Full Time Coverage & OT	\$ 17,560	\$ 17,500	\$ 11,704	
Total Public Safety	\$ 286,700	\$ 321,500	\$ 277,442	3.34%

Public Health and Safety	2024-25	2023-24	2023-24	2024/25 over
Fire Marshal	\$ -	\$ -	\$ 8,400	-100.00%
Fire Company Admin	\$ 13,000	\$ 7,500	\$ 13,000	
Building Inspector	\$ 49,400	\$ 45,000	\$ 40,950	\$47.5/Hr x 20 Hrs/Wk
Public Health Program	\$ -	\$ -	\$ -	#DIV/0!
Paramedic	\$ 23,500	\$ 21,552	\$ 22,800	3.07%
Total PH&S Payroll	\$ 85,900	\$ 74,052	\$ 85,150	0.88%

PAYROLL REPORT

CLERK-TREASURER'S OFFICE

Full-Time Employees	2024-25	2023-24	2023-24	% Inc.
	Budget	Est. Actual	Budget	2024/25 over 23/24 budget
Mario Posillico	\$ 220,000	\$ 212,000	\$ 212,000	3.77%
Donna Lyudmer	\$ 142,000	\$ 136,500	\$ 136,500	4.03%
Catherine O'Brien	\$ 57,500	\$ 55,000	\$ 52,500	9.52%
Lexi Collins	\$ 57,500	\$ 52,500	\$ 52,500	9.52%
Per Diem Staff	\$ 2,500	\$ -	\$ -	
Total Personnel Services	\$ 479,500	\$ 456,000	\$ 453,500	5.73%

RECREATION PROGRAM

Administrative	2024-25	2023-24	2023-24	% Inc.
	Budget	Est. Actual	Budget	2024/25 over 23/24 budget
Camp Director	\$ 55,000	\$ 50,000	\$ 50,000	10.00%
Nature/Science Director	\$ 9,900	\$ 9,472	\$ 7,500	32.00%
Art Director	\$ 10,400	\$ 10,025	\$ 7,500	
Field Director	\$ 13,125	\$ 12,250	\$ 11,000	19.32%
Aquatics Director	\$ 19,220	\$ 18,540	\$ 16,200	18.64%
Bay Specialist	\$ 8,400	\$ 7,974	\$ -	#DIV/0!
Ocean Director	\$ 6,750	\$ 6,025	\$ 6,250	8.00%
Medical Director	\$ 14,500	\$ 12,870	\$ 13,500	7.41%
Admin Support	\$ 18,750	\$ 17,116	\$ 10,000	87.50%
Total Administrative	\$ 156,045	\$ 144,272	\$ 121,950	27.96%
Water Safety	\$ 16,500	\$ 15,000	\$ 16,500	0.00%
Group Leaders	\$ 47,500	\$ 45,000	\$ 43,000	10.47%
Youth Counselors	\$ 34,000	\$ 33,850	\$ 32,000	6.25%
Bonus	\$ 9,500	\$ 9,153	\$ 9,500	0.00%
Total Personnel Services	\$ 263,545	\$ 247,275	\$ 222,950	18.21%

LIFEGUARD

Lifeguard	2024-25	2023-24	2023-24	% Inc.
	Budget	Est. Actual	Budget	2024/25 over 23/24 budget
Total Personnel Services	\$ 279,613	\$ 272,553	\$ 271,688	2.92%

Full Time Lifeguarding: June 21 until Sept 4

OTHER

	2024-25	2023-24	2023-24	% Inc.
	Budget	Est. Actual	Budget	2024/25 over 23/24 budget
Court Clerk	\$ 5,250	\$ 5,250	\$ 5,250	0.00%
Post Office Clerk	\$ 13,000	\$ 10,335	\$ 13,000	0.00%
Librarian & Assistant	\$ 22,000	\$ 19,610	\$ 21,000	4.76%

TOTAL PAYROLL

	2024-25	2023-24	2023-24	% Inc.
	Budget	Est. Actual	Budget	2024/25 over 23/24 budget
TOTAL PAYROLL	\$ 1,987,973	\$ 1,948,512	\$ 1,879,292	5.78%

(The Proposed Payroll is 2.03% over the 23/24 Payroll Estimated Actual)

(The Proposed Payroll is 5.78% over the 23/24 Budget)

PAYROLL REPORT
VILLAGE OF SALTAIRE
MAINTENANCE PAYROLL ALLOCATION
BUDGET

	2024-25 Allocation	2024-25 Percent.	
WATER/EQUIP/YARD DEPARTMENT (Vern, Andrew, Ben) plus 16.5% of Per Diem Budget			
Water	\$ 132,347	50%	\$ 135,496
Refuse	\$ 39,704	15%	\$ 34,424
Shop/Equip Foreman	\$ 92,643	35%	\$ 80,322
	\$ 264,694	100%	
GROUNDS DEPARTMENT (Jim, Sean at 100% plus Chuck at 50% plus 67% of Per Diem Budget)			
Parks/Playground	\$ 57,208	35%	\$ 74,655
Walks	\$ 40,863	25%	\$ 38,504
Beaches	\$ 32,691	20%	\$ 30,803
Marina	\$ 8,173	5%	\$ 7,701
Refuse	\$ 24,518	15%	\$ 23,102
	\$ 163,453	100%	
BUILDING DEPARTMENT (Matt, Ilya at 100% plus Chuck AT 50% PLUS 16.5% of Per Diem Budget)			
Buildings	\$ 124,319	100%	\$ 116,930
	\$ 124,319	100%	
TOTAL MAINTENANCE	\$ 552,465		\$ 541,937

OVERTIME ESTIMATES

	Current Year	Next Year
Vern Henriksen	\$ 21,000	\$ 21,000
Jim Wilde	\$ 7,500	\$ 5,625
Matt Nelson	\$ 7,500	\$ 5,625
Sean Lougherin	\$ 1,500	\$ 1,125
Andrew Finnegan	\$ 2,000	\$ 1,500
Ben Cherveney	\$ 500	\$ 375
Ilya Wilson	\$ 1,500	\$ 1,125
TOTAL OVERTIME	\$ 41,500	\$ 36,375

LIFEGUARD BREAKDOWN
BUDGET

	Average Hourly	Total Hours	Total Cost
PRESEASON PREP			\$ 3,000
<u>SUMMER SEASON</u>	\$ 22.75	10,700	\$ 243,425
<u>OFF-SEASON</u>	\$ 22.75	250	\$ 5,688
TOTAL ANTICIPATED LIFEGUARD HOURS		10,950	
Chief Lifeguard Administration Stipend			\$ 22,500
Lifeguard Administrative Assistant			\$ 5,000
			\$ 279,613

PUBLIC SAFETY PER DIEM BREAKDOWN
BUDGET

Average Total
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PAYROLL REPORT

	Tours	Tour Cost	Tour Cost	
Per Diem	904	\$ 160.00	\$ 144,640	\$ 144,640
FT. Vacation/Personal Coverage	25	\$ 160.00	\$ 4,000	
FT. Holiday Coverage	26	\$ 160.00	\$ 4,160	
FT. Personal Sick Day Coverage	15	\$ 160.00	\$ 2,400	
Overtime			\$ 7,000	
Total Coverage for Full Time Staff	66	\$ 160.00	\$ 17,560	\$ 17,560

**FIRE MARSHALBREAKDOWN
BUDGET**

	Hourly Rate	Hours per Week	# of Weeks	Total Cost
December 1 to March 31	\$ 30.00	0	17	\$ -
April 1 to May 31	\$ 30.00	5	8	\$ 1,200
June 1 to August 31	\$ 30.00	15	12	\$ 5,400
September 1 to November 31	\$ 30.00	5	12	\$ 1,800
Russo				
Total		25		\$ 8,400

**FIRE COMPANY ADMIN SUPPORT
BUDGET**

Weekly Hours	Hourly Rate	Number of Weeks	Total Cost
10	\$ 25.00	52	\$ 13,000

TOTAL PERSONNEL SERVICE	Estimated		MTCE
	2024-25	2023-24	
Village Justice	\$ 5,250	\$ 5,250	
Clerk	\$ 479,500	\$ 456,000	
Post Office	\$ 13,000	\$ 10,335	
Buildings	\$ 124,319	\$ 116,930	\$ 541,937
Public Safety	\$ 286,700	\$ 321,500	
Public Health	\$ -	\$ -	
Grounds	\$ 138,935	\$ 151,662	
Camp	\$ 263,545	\$ 247,275	
Lifeguards	\$ 279,613	\$ 272,553	
Library	\$ 22,000	\$ 19,610	
Refuse Disposal	\$ 64,222	\$ 57,526	
Shop Foreman	\$ 92,643	\$ 80,322	
Buld Inspec/Assessor	\$ 49,400	\$ 45,000	
Fire Marshal	\$ -	\$ -	
Paramedic	\$ 23,500	\$ 21,552	
Fire Admin Support	\$ 13,000	\$ 7,500	
Water	\$ 132,347	\$ 135,496	
Total	\$ 1,987,973	\$ 1,948,512	