

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Northport
County of Suffolk
For the Fiscal Year Ended 02/28/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

VILLAGE OF Northport

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	4,472,598	A200	5,333,199
Petty Cash	120	A210	120
TOTAL Cash	4,472,718		5,333,319
Taxes Receivable, Current	141,686	A250	177,548
Tax Sale	19,510	A310	6,213
TOTAL Taxes Receivable (net)	161,196		183,761
Accounts Receivable		A380	325,637
TOTAL Other Receivables (net)	0		325,637
Due From Other Funds	1,344,071	A391	858,532
TOTAL Due From Other Funds	1,344,071		858,532
Prepaid Expenses		A480	156,781
TOTAL Prepaid Expenses	0		156,781
Service Award Program Assets	2,948,608	A461	3,150,124
TOTAL Restricted Assets	2,948,608		3,150,124
TOTAL Assets and Deferred Outflows of Resources	8,926,593		10,008,154

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	183,315	A600	195,342
TOTAL Accounts Payable	183,315		195,342
Accrued Liabilities	378,975	A601	197,214
TOTAL Accrued Liabilities	378,975		197,214
Judgments And Claims Payable		A686	79,007
Other Liabilities	193,470	A688	571,870
TOTAL Other Liabilities	193,470		650,877
Due To Other Funds	157,195	A630	
TOTAL Due To Other Funds	157,195		0
TOTAL Liabilities	912,955		1,043,433
Deferred Inflows of Resources			
Deferred Inflow of Resources	10,535	A691	11,370
TOTAL Deferred Inflows of Resources	10,535		11,370
TOTAL Deferred Inflows of Resources	10,535		11,370
Fund Balance			
Not in Spendable Form		A806	156,781
TOTAL Nonspendable Fund Balance	0		156,781
Restricted for Service Award Program	2,948,608	A895	3,150,124
TOTAL Restricted Fund Balance	2,948,608		3,150,124
Assigned Appropriated Fund Balance	200,000	A914	225,000
Assigned Unappropriated Fund Balance	1,353,713	A915	1,197,889
TOTAL Assigned Fund Balance	1,553,713		1,422,889
Unassigned Fund Balance	3,500,782	A917	4,223,557
TOTAL Unassigned Fund Balance	3,500,782		4,223,557
TOTAL Fund Balance	8,003,103		8,953,351
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,926,593		10,008,154

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	12,735,000	A1001	12,990,000
TOTAL Real Property Taxes	12,735,000		12,990,000
Interest & Penalties On Real Prop Taxes	13,751	A1090	107,285
TOTAL Real Property Tax Items	13,751		107,285
Non Prop Tax Dist By County	549,412	A1120	549,412
Utilities Gross Receipts Tax	409,238	A1130	666,613
TOTAL Non Property Tax Items	958,650		1,216,025
Treasurer Fees	68	A1230	1,338
Clerk Fees	28,070	A1255	27,700
Police Fees	4,854	A1520	8,185
Fire Inspection Fees	15,554	A1540	1,000
Safety Inspection Fees	98,328	A1560	115,074
Other Public Safety Departmental Income		A1589	
Parking Meter Fees Non-Taxable	42,355	A1741	64,329
Park And Recreational Charges	14,795	A2001	11,038
Special Recreational Facility Charges	72,774	A2025	84,940
Zoning Fees	5,883	A2110	4,000
Planning Board Fees	3,300	A2115	7,100
TOTAL Departmental Income	285,981		324,704
Public Safety Services For Other Govts	6,755	A2260	6,888
Fire Protection Services Other Govts	1,674,194	A2262	1,701,099
TOTAL Intergovernmental Charges	1,680,949		1,707,987
Interest And Earnings	570,858	A2401	225,599
TOTAL Use of Money And Property	570,858		225,599
Street Opening Permits	1,750	A2560	1,850
Permits, Other	10,410	A2590	2,075
TOTAL Licenses And Permits	12,160		3,925
Fines And Forfeited Bail	117,896	A2610	166,757
TOTAL Fines And Forfeitures	117,896		166,757
Sales of Refuse For Recycling	2,720	A2651	3,229
Sales, Other	6,101	A2655	8,989
Sales of Equipment	12,000	A2665	300
Insurance Recoveries	49,359	A2680	103,673
TOTAL Sale of Property And Compensation For Loss	70,180		116,191
Refunds of Prior Year's Expenditures	6,781	A2701	15,696
Gifts And Donations		A2705	
AIM Related Payments	50,635	A2750	
Unclassified (specify)	13,580	A2770	32,386
TOTAL Miscellaneous Local Sources	70,996		48,082
St Aid, Revenue Sharing		A3001	50,635
St Aid, Mortgage Tax	180,333	A3005	273,211
St Aid, Other Public Safety	125,909	A3389	370,765
St Aid, Consolidated Highway Aid	145,426	A3501	325,637
St Aid-Other Cul & Rec St Aid	5,000	A3889	10,000
TOTAL State Aid	456,668		1,030,248

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Federal Aid - Other		A4089	90,951
TOTAL Federal Aid	0		90,951
TOTAL Revenues	16,973,089		18,027,754
TOTAL Detail Revenues And Other Sources	16,973,089		18,027,754

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	37,846	A10101	34,328
Legislative Board, Contr Expend	2,502	A10104	87
TOTAL Legislative Board	40,348		34,415
Municipal Court, Pers Serv	117,298	A11101	124,515
Municipal Court, Equip & Cap Outlay	1,060	A11102	928
Municipal Court, Contr Expend	71,533	A11104	72,818
TOTAL Municipal Court	189,891		198,261
Mayor, Pers Serv	20,500	A12101	21,002
TOTAL Mayor	20,500		21,002
Auditor, Contr Expend	30,000	A13204	30,000
TOTAL Auditor	30,000		30,000
Treasurer, Pers Serv	229,124	A13251	237,582
Treasurer, Contr Expend	35,442	A13254	38,292
TOTAL Treasurer	264,566		275,874
Assessment, Pers Serv	45,200	A13551	47,613
TOTAL Assessment	45,200		47,613
Fiscal Agents Fees, Contr Expend	1,842	A13804	1,200
TOTAL Fiscal Agents Fees	1,842		1,200
Clerk,pers Serv	288,902	A14101	214,271
Clerk,contr Expend	32,915	A14104	32,901
TOTAL Clerk	321,817		247,172
Law, Contr Expend	130,815	A14204	133,180
TOTAL Law	130,815		133,180
Engineer, Pers Serv	149,576	A14401	165,704
Engineer, Contr Expend	46,969	A14404	50,313
TOTAL Engineer	196,545		216,017
Elections, Contr Expend	2,864	A14504	956
TOTAL Elections	2,864		956
Records Mgmt, Contr Expend	220	A14604	750
TOTAL Records Mgmt	220		750
Operation of Plant Pers Serv	11,849	A16201	9,216
Operation of Plant Equip & Cap Outlay	7,033	A16202	10,000
Operation of Plant Contr Expend	75,806	A16204	106,142
TOTAL Operation of Plant Contr Expend	94,688		125,358
Central Garage Pers Serv	98,005	A16401	92,056
Central Garage Equip & Cap Outlay	979	A16402	
Central Garage Contr Expend	100,735	A16404	151,921
TOTAL Central Garage Contr Expend	199,719		243,977
Central Comm System Contr Expend	43,136	A16504	51,913
TOTAL Central Comm System Contr Expend	43,136		51,913
Central Data Process & Cap Outlay	1,391	A16802	37,505
Central Data Process, Contr Expend	48,559	A16804	54,496
TOTAL Central Data Process	49,950		92,001
Unallocated Insurance, Contr Expend	130,315	A19104	177,908
TOTAL Unallocated Insurance	130,315		177,908

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Municipal Assn Dues, Contr Expend	4,839	A19204	5,032
TOTAL Municipal Assn Dues	4,839		5,032
Judgements And Claims, Contr Expend	329,206	A19304	247,352
TOTAL Judgements And Claims	329,206		247,352
Payment of MTA Payroll Tax, Contr Expend	22,353	A19804	23,238
TOTAL Payment of MTA Payroll Tax	22,353		23,238
Other General Govt Support, Contract Exp	215,188	A19894	26,307
TOTAL Other General Govt Support	215,188		26,307
TOTAL General Government Support	2,334,002		2,199,526
Police, Pers Serv	3,523,438	A31201	3,618,032
Police, Equip & Cap Outlay	114,428	A31202	184,865
Police, Contr Expend	80,766	A31204	94,903
TOTAL Police	3,718,632		3,897,800
Jail, Contr Expend		A31504	360
TOTAL Jail	0		360
Traffic Control, Contr Expen	9,611	A33104	7,449
TOTAL Traffic Control	9,611		7,449
On-Street Parking, Pers Serv	60,086	A33201	66,642
On-Street Parking, Equipment & Cap Outlay	161	A33202	500
On-Street Parking, Contr Expend	6,432	A33204	561
TOTAL On-Street Parking	66,679		67,703
Fire, Pers Serv	781,410	A34101	797,064
Fire, Equip & Cap Outlay	154,044	A34102	678,033
Fire, Contr Expend	684,722	A34104	740,650
TOTAL Fire	1,620,176		2,215,747
Safety Inspection, Pers Serv	89,298	A36201	106,183
Safety Inspection, Equip & Cap Outlay	223	A36202	
Safety Inspection, Contr Expend	2,520	A36204	1,798
TOTAL Safety Inspection	92,041		107,981
TOTAL Public Safety	5,507,139		6,297,040
Maint of Streets, Pers Serv	1,035,396	A51101	1,120,807
Maint of Streets, Equip & Cap Outlay	204,451	A51102	15,979
Maint of Streets, Contr Expend	134,384	A51104	169,493
TOTAL Maint of Streets	1,374,231		1,306,279
Perm Improve Highway, Equip & Cap Outlay	254,420	A51122	323,296
TOTAL Perm Improve Highway	254,420		323,296
Snow Removal, Pers Serv	17,108	A51421	36,952
Snow Removal, Contr Expend	20,248	A51424	41,236
TOTAL Snow Removal	37,356		78,188
Street Lighting, Equip & Cap Outlay	11,117	A51822	2,500
Street Lighting, Contr Expend	86,630	A51824	103,817
TOTAL Street Lighting	97,747		106,317
TOTAL Transportation	1,763,754		1,814,080

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Publicity, Contr Expend	2,626	A64104	182
TOTAL Publicity	2,626		182
TOTAL Economic Assistance And Opportunity	2,626		182
Playgr & Rec Centers, Pers Serv	220,993	A71401	200,251
Playgr & Rec Centers, Equip & Cap Outlay	48	A71402	34,342
Playgr & Rec Centers, Contr Expend	60,195	A71404	56,751
TOTAL Playgr & Rec Centers	281,236		291,344
Special Rec Facility, Pers Serv	36,774	A71801	31,638
Special Rec Facility, Equip & Cap Outlay	16,807	A71802	46,942
Special Rec Facility, Contr Expend	18,376	A71804	21,383
TOTAL Special Rec Facility	71,957		99,963
Band Concerts, Contr Expend	2,700	A72704	2,700
TOTAL Band Concerts	2,700		2,700
Youth Prog, Contr Expend	750	A73104	750
TOTAL Youth Prog	750		750
Historical Property, Contr Expend	2,000	A75204	1,200
TOTAL Historical Property	2,000		1,200
Celebrations, Contr Expend	402	A75504	800
TOTAL Celebrations	402		800
Other Culture And Rec, Equip & Cap Outlay	1,000	A79892	1,000
TOTAL Other Culture And Rec	1,000		1,000
TOTAL Culture And Recreation	360,045		397,757
Zoning, Pers Serv	1,443	A80101	1,385
Zoning, Contr Expend	5,004	A80104	7,326
TOTAL Zoning	6,447		8,711
Planning, Pers Serv	1,443	A80201	1,385
Planning, Contr Expend	60	A80204	60
TOTAL Planning	1,503		1,445
Storm Sewers, Contr Expend	8,226	A81404	739
TOTAL Storm Sewers	8,226		739
Refuse & Garbage, Contr Expend	802,955	A81604	828,828
TOTAL Refuse & Garbage	802,955		828,828
Drainage, Contr Expend	5,208	A85404	454
TOTAL Drainage	5,208		454
Shade Tree, Contr Expend	9,216	A85604	20,368
TOTAL Shade Tree	9,216		20,368
Code Enforcements, Pers Serv	27,749	A86641	38,026
Code Enforcements, Contr Expend	163	A86644	357
TOTAL Code Enforcements	27,912		38,383
Misc Home & Comm Serv, Pers Serv	1,442	A89891	1,154
Misc Home & Comm Serv, Contr Expend	3,934	A89894	3,826
TOTAL Misc Home & Comm Serv	5,376		4,980
TOTAL Home And Community Services	866,843		903,908
State Retirement System	491,154	A90108	588,717
Police & Firemen Retirement, Empl Bnfts	819,532	A90158	831,995

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Local Pension Fund, Empl Bnfts	325,000	A90258	325,000
Social Security, Employer Cont	442,316	A90308	478,988
Worker's Compensation, Empl Bnfts	457,597	A90408	334,917
Life Insurance, Empl Bnfts	78,745	A90458	92,833
Disability Insurance, Empl Bnfts	4,672	A90558	4,900
Hospital & Medical (dental) Ins, Empl Bnft	1,541,800	A90608	1,515,177
Other Employee Benefits (spec)	10,562	A90898	
TOTAL Employee Benefits	4,171,378		4,172,527
Debt Principal, Serial Bonds	340,000	A97106	350,000
TOTAL Debt Principal	340,000		350,000
Debt Interest, Serial Bonds	10,400	A97107	3,500
TOTAL Debt Interest	10,400		3,500
TOTAL Expenditures	15,356,187		16,138,520
Transfers, Other Funds	450,930	A99019	600,000
Transfers, Capital Projects Fund	874,387	A99509	338,986
TOTAL Operating Transfers	1,325,317		938,986
TOTAL Other Uses	1,325,317		938,986
TOTAL Detail Expenditures And Other Uses	16,681,504		17,077,506

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,316,725	A8021	8,003,103
Prior Period Adj -Increase In Fund Balance	2,433,604	A8012	
Prior Period Adj -Decrease In Fund Balance	38,811	A8015	
Restated Fund Balance - Beg of Year	7,711,518	A8022	8,003,103
ADD - REVENUES AND OTHER SOURCES	16,973,089		18,027,754
DEDUCT - EXPENDITURES AND OTHER USES	16,681,504		17,077,506
Fund Balance - End of Year	8,003,103	A8029	8,953,351

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	12,990,000	A1049N	13,250,068
Est Rev - Real Property Tax Items	40,000	A1099N	40,000
Est Rev - Non Property Tax Items	949,412	A1199N	1,035,362
Est Rev - Departmental Income	294,700	A1299N	289,700
Est Rev - Intergovernmental Charges	1,708,599	A2399N	1,742,621
Est Rev - Use of Money And Property	100,000	A2499N	75,000
Est Rev - Licenses And Permits	10,500	A2599N	10,500
Est Rev - Fines And Forfeitures	175,000	A2649N	175,000
Est Rev - Sale of Prop And Comp For Loss	17,000	A2699N	17,000
Est Rev - Miscellaneous Local Sources	10,000	A2799N	10,000
Est Rev - State Aid	594,650	A3099N	624,650
TOTAL Estimated Revenues	16,889,861		17,269,901
Appropriated Fund Balance	200,000	A599N	225,000
TOTAL Estimated Other Sources	200,000		225,000
TOTAL Estimated Revenues And Other Sources	17,089,861		17,494,901

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	2,117,111	A1999N	2,319,904
App - Public Safety	6,096,148	A3999N	6,575,374
App - Health	2,000	A4999N	2,000
App - Transportation	1,650,221	A5999N	1,855,651
App - Economic Assistance And Opportunity	2,000	A6999N	2,000
App - Culture And Recreation	393,664	A7999N	465,885
App - Home And Community Services	1,004,971	A8999N	1,024,428
App - Employee Benefits	4,616,443	A9199N	4,455,409
App - Debt Service	692,486	A9899N	
TOTAL Appropriations	16,575,044		16,700,651
App - Interfund Transfer	514,817	A9999N	794,250
TOTAL Other Uses	514,817		794,250
TOTAL Appropriations And Other Uses	17,089,861		17,494,901

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	381,113	G200	115,524
TOTAL Cash	381,113		115,524
Accounts Receivable	186,911	G380	200,275
TOTAL Other Receivables (net)	186,911		200,275
Due From Other Funds	157,195	G391	
TOTAL Due From Other Funds	157,195		0
TOTAL Assets and Deferred Outflows of Resources	725,219		315,799

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	24,513	G600	33,330
TOTAL Accounts Payable	24,513		33,330
Accrued Liabilities	13,508	G601	7,354
TOTAL Accrued Liabilities	13,508		7,354
Due To Other Funds	675,235	G630	189,696
TOTAL Due To Other Funds	675,235		189,696
TOTAL Liabilities	713,256		230,380
Fund Balance			
Assigned Unappropriated Fund Balance	11,963	G915	85,419
TOTAL Assigned Fund Balance	11,963		85,419
TOTAL Fund Balance	11,963		85,419
TOTAL Liabilities, Deferred Inflows And Fund Balance	725,219		315,799

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Charges	412,146	G2122	436,732
Interest & Penalties On Sewer Accts	2,855	G2128	5,088
TOTAL Departmental Income	415,001		441,820
Sewer Serv Other Govts	126,851	G2374	126,851
TOTAL Intergovernmental Charges	126,851		126,851
Interest And Earnings	1	G2401	1
TOTAL Use of Money And Property	1		1
St Aid, Sewer Cap Proj		G3990	
TOTAL State Aid	0		0
TOTAL Revenues	541,853		568,672
Interfund Transfers	450,930	G5031	600,000
TOTAL Interfund Transfers	450,930		600,000
TOTAL Other Sources	450,930		600,000
TOTAL Detail Revenues And Other Sources	992,783		1,168,672

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fiscal Agents Fees, Contr Expend	6,273	G13804	16,582
TOTAL Fiscal Agents Fees	6,273		16,582
Unallocated Insurance, Contr Expend	42,563	G19104	68,716
TOTAL Unallocated Insurance	42,563		68,716
Judgements And Claims, Contr Expend	1,515	G19304	3,518
TOTAL Judgements And Claims	1,515		3,518
TOTAL General Government Support	50,351		88,816
Sanitary Sewers, Equip & Cap Outlay	29,720	G81202	17,470
Sanitary Sewers, Contr Expend	31,733	G81204	79,045
TOTAL Sanitary Sewers	61,453		96,515
Sewage Treat Disp, Pers Serv	357,662	G81301	353,311
Sewage Treat Disp, Equip & Cap Outlay	92,018	G81302	16,150
Sewage Treat Disp, Contr Expend	329,476	G81304	371,517
TOTAL Sewage Treat Disp	779,156		740,978
TOTAL Home And Community Services	840,609		837,493
Social Security , Empl Bnfts	27,015	G90308	26,959
TOTAL Employee Benefits	27,015		26,959
Debt Principal, Serial Bonds	50,000	G97106	125,000
Debt Principal, Bond Anticipation Notes	11,500	G97306	
TOTAL Debt Principal	61,500		125,000
Debt Interest, Serial Bonds	18,859	G97107	16,948
TOTAL Debt Interest	18,859		16,948
TOTAL Expenditures	998,334		1,095,216
TOTAL Detail Expenditures And Other Uses	998,334		1,095,216

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,765	G8021	11,963
Prior Period Adj -Decrease In Fund Balance	251	G8015	
Restated Fund Balance - Beg of Year	17,514	G8022	11,963
ADD - REVENUES AND OTHER SOURCES	992,783		1,168,672
DEDUCT - EXPENDITURES AND OTHER USES	998,334		1,095,216
Fund Balance - End of Year	11,963	G8029	85,419

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	468,000	G1299N	468,000
Est Rev - State Aid	126,851	G3099N	126,851
TOTAL Estimated Revenues	594,851		594,851
Estimated - Interfund Transfer	514,817	G5031N	559,200
TOTAL Estimated Other Sources	514,817		559,200
TOTAL Estimated Revenues And Other Sources	1,109,668		1,154,051

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	72,600	G1999N	72,600
App - Home And Community Services	867,493	G8999N	911,253
App - Employee Benefits	28,021	G9199N	28,644
App - Debt Service	141,554	G9899N	141,554
TOTAL Appropriations	1,109,668		1,154,051
TOTAL Appropriations And Other Uses	1,109,668		1,154,051

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	102,570	H200	102,570
TOTAL Cash	102,570		102,570
Due From Other Funds	102,173	H391	102,173
TOTAL Due From Other Funds	102,173		102,173
TOTAL Assets and Deferred Outflows of Resources	204,743		204,743

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
Due To Other Funds	771,009	H630	771,009
TOTAL Due To Other Funds	771,009		771,009
TOTAL Liabilities	771,009		771,009
Fund Balance			
Unassigned Fund Balance	-566,266	H917	-566,266
TOTAL Unassigned Fund Balance	-566,266		-566,266
TOTAL Fund Balance	-566,266		-566,266
TOTAL Liabilities, Deferred Inflows And Fund Balance	204,743		204,743

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
St Aid-Capital Projects	484,777	H3097	
St Aid, Sewer Cap Proj	105,963	H3990	
TOTAL State Aid	590,740		0
TOTAL Revenues	590,740		0
Interfund Transfers	874,387	H5031	338,986
TOTAL Interfund Transfers	874,387		338,986
Serial Bonds	456,640	H5710	
Bans Redeemed From Appropriations	11,500	H5731	
TOTAL Proceeds of Obligations	468,140		0
TOTAL Other Sources	1,342,527		338,986
TOTAL Detail Revenues And Other Sources	1,933,267		338,986

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fiscal Agents Fees, Contr Expend	2,652	H13804	
TOTAL Fiscal Agents Fees	2,652		0
TOTAL General Government Support	2,652		0
Sanitary Sewers, Equip & Cap Outlay	363,450	H81202	
TOTAL Sanitary Sewers	363,450		0
Sewage Treat Disp, Equip & Cap Outlay	16,948	H81302	
TOTAL Sewage Treat Disp	16,948		0
TOTAL Home And Community Services	380,398		0
Installment Purchase,principal	312,902	H97856	325,683
TOTAL Debt Principal	312,902		325,683
Installment Purchase, Interest	26,083	H97857	13,303
TOTAL Debt Interest	26,083		13,303
TOTAL Expenditures	722,035		338,986
TOTAL Detail Expenditures And Other Uses	722,035		338,986

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,786,745	H8021	-566,266
Prior Period Adj -Increase In Fund Balance	9,247	H8012	
Restated Fund Balance - Beg of Year	-1,777,498	H8022	-566,266
ADD - REVENUES AND OTHER SOURCES	1,933,267		338,986
DEDUCT - EXPENDITURES AND OTHER USES	722,035		338,986
Fund Balance - End of Year	-566,266	H8029	-566,266

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	1,655,294	K101	1,655,294
Buildings	10,372,288	K102	10,027,446
Improvements Other Than Buildings	38,408	K103	29,827
Machinery And Equipment	3,193,574	K104	3,230,282
Construction Work In Progress	3,710,685	K105	3,710,685
Infrastructure	9,416,159	K106	9,081,584
TOTAL Fixed Assets (net)	28,386,408		27,735,118
TOTAL Assets and Deferred Outflows of Resources	28,386,408		27,735,118

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	28,386,408	K159	27,735,118
TOTAL Investments in Non-Current Government Assets	28,386,408		27,735,118
TOTAL Fund Balance	28,386,408		27,735,118
TOTAL	28,386,408		27,735,118

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	17,695	TE8021	
Prior Period Adjustments,dec Fnd Eqty	17,695	TE8015	
Restated Fund Balance - Beg of Year		TE8022	
Fund Balance - End of Year		TE8029	

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	28,868,134	W129	22,295,060
TOTAL Provision To Be Made In Future Budgets	28,868,134		22,295,060
TOTAL Assets and Deferred Outflows of Resources	28,868,134		22,295,060

VILLAGE OF Northport
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	7,096,948	W638	1,378,095
Total OPEB Liability	17,272,208	W683	17,272,208
Installment Purchase Debt	325,683	W685	
Compensated Absences	2,621,655	W687	2,568,117
TOTAL Other Liabilities	27,316,494		21,218,420
Bonds Payable	1,551,640	W628	1,076,640
TOTAL Bond And Long Term Liabilities	1,551,640		1,076,640
TOTAL Liabilities	28,868,134		22,295,060
TOTAL Liabilities	28,868,134		22,295,060

VILLAGE OF Northport
Statement of Indebtedness
For the Fiscal Year Ending 2022

6/30/2022

County of: Suffolk

Municipal Code: 470441103510

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2020	IPC E	Lease Purchase Agreement			12/21/2018	12/21/2021	4.085%		\$0	\$325,683	\$325,683	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$325,683	\$325,683	\$0	\$0	\$0	\$0
2006	BOND N	Wastewater Treatment Plant_EFC			07/14/2005	10/01/2034	2.579%		\$1,500,000	\$745,000	\$50,000	\$0	\$0		\$695,000
2021	BOND N	EFC Sewer Bond			12/17/2020	04/01/2026	0.00%		\$456,640	\$456,640	\$75,000	\$0	\$0		\$381,640
2016	BOND N	Refunding Serial Bonds			03/06/2015	05/15/2021	2.00%	Y	\$2,285,000	\$350,000	\$350,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,551,640	\$475,000	\$0	\$0	\$0	\$1,076,640
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,877,323	\$800,683	\$0	\$0	\$0	\$1,076,640

VILLAGE OF Northport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$5,762,248.00
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		\$5,762,248.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$9,224,469.00
Total		\$9,724,469.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

VILLAGE OF Northport
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-2744	\$211,811	\$62,237	\$191,692	\$82,356
*****-1274	\$20,616	\$0	\$0	\$20,616
*****-5034	\$101	\$0	\$0	\$101
*****-0724	\$425,014	\$0	\$0	\$425,014
*****-5182	\$1,962	\$0	\$0	\$1,962
*****-5224	\$1,752,084	\$0	\$61,000	\$1,691,084
*****-5781	\$88,207	\$0	\$0	\$88,207
*****-0797	\$190,879	\$5,500	\$1,650	\$194,729
*****-5273	\$17,697	\$0	\$0	\$17,697
*****-0999	\$1,015	\$0	\$0	\$1,015
*****-0032	\$14,363	\$0	\$0	\$14,363
*****-0854	\$66,457	\$0	\$0	\$66,457
*****-0732	\$2,728,090	\$0	\$0	\$2,728,090
*****-5265	\$28,592	\$0	\$0	\$28,592
*****-9765	\$102,280	\$0	\$15,349	\$86,931
*****-3064	\$953	\$0	\$0	\$953
*****-0847	\$111,035	\$0	\$8,881	\$102,154
*****-0723	\$972	\$0	\$0	\$972
	Total Adjusted Bank Balance			\$5,551,293
	Petty Cash			\$120.00
	Adjustments			\$0.00
	Total Cash		9ZCASH *	\$5,551,413
	Total Cash Balance All Funds		9ZCASHB *	\$5,551,413
	* Must be equal			

VILLAGE OF Northport
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>Yes</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

VILLAGE OF Northport
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		53			
Total Part Time Employees:		30			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$588,717.00			
90158	Police and Fire Retirement	\$831,995.00			
90258	Local Pension Fund	\$325,000.00			
90308	Social Security	\$505,947.00			
90408	Worker's Compensation Insurance	\$334,917.00			
90458	Life Insurance	\$92,833.00			
90508	Unemployment Insurance				
90558	Disability Insurance	\$4,900.00			
90608	Hospital and Medical (Dental) Insurance	\$1,515,177.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$4,199,486.00			
Computed Total From Financial Section (comparative purposes only)		\$4,199,486.00			

VILLAGE OF Northport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$75,554	31,891	gallons	
Diesel Fuel	\$29,394	12,580	gallons	
Fuel Oil			gallons	
Natural Gas	\$39,821	30,619	cubic feet	
Electricity	\$309,349	50,972	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Siobhan Costello, hereby certify that I am the Chief Fiscal Officer of the Village of Northport, and that the information provided in the annual financial report of the Village of Northport, for the fiscal year ended 02/28/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Northport, and adopted by me as my signature for use in conjunction with the filing of the Village of Northport's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Northport's annual financial report for the fiscal year ended 02/28/2022 and filed by means of electronic data transmission.

Name of Report Preparer if
different than Chief Fiscal Officer

(631) 261-7502
Telephone Number

06/30/2022
Date of Certification

Siobhan Costello
Name

Village Treasurer
Title

224 Main Street
Official Address

(631) 261-7502
Official Telephone Number

VILLAGE OF Northport
Financial Comments
For the Fiscal Year Ending 2022