

**VILLAGE OF PORT CHESTER
BOARD OF TRUSTEES
Meeting, Monday, November 18, 2013
PROPOSED EXECUTIVE/CLOSED SESSION 6:00 P.M.
Regular Meeting: 6:00 P.M.
VILLAGE JUSTICE COURTROOM
350 North Main Street
Port Chester, New York
AGENDA**

TIME: 6:00 P.M.

I	PROPOSED MOTION FOR EXECUTIVE SESSION	ACTION
1	Interviews for Justice Court Marshal.	
2	Rye Town lease negotiations.	
3	Consultation with Village Attorney and Village Manager regarding PBA grievance.	
II	PRESENTATION / WORK SESSION	ACTION
1	Distinguished Budget Presentation Award for the current budget from the Government Finance Officers Association (GFOA)	
2	Independent Auditors' Report – Village of Port Chester fiscal year 2012-2013	
III	PUBLIC COMMENTS	ACTION
IV	RESOLUTIONS	ACTION
	Administration	
1	Adopting the Village of Port Chester Electronic Use Policy.	
	Appointment(s)	
2	Promotion of Police Officer Drew Conetta to Sergeant with the Village of Port Chester Police Department.	
3	Re-appointment of Ernest Tigani as Justice Court Marshal	
4	Re-appointment of James Carrieri as Justice Court Marshal	
	Finance	
5	NYS Retirement	
V	REPORT OF THE VILLAGE MANAGER	ACTION
1		

VI	UPDATE FROM THE BUILDING INSPECTOR	ACTION
1		
VII	DISCUSSIONS	ACTION
1	Handicap Decal	
2	Facilitating full accessibility at the Port Chester railroad station for those with disabilities.	
3	Parking Pay Station Phase II.	
VIII	CORRESPONDENCE	ACTION
1	From Harry Howard Hook & Ladder Co. No. 1 on the election of new members Anthony Torres and Frank Deleo.	
2	From Fire Patrol & Rescue Co. #1 on the suspension of member Carlos Marques.	
3	From Church of Christ	
4	From the Traffic Commission regarding the expansion of parking meters.	
5	From Phyllis Fratarcangeli	
6	From Mayor Neil Pagano and Village Manager Christopher Steers.	
IX	PUBLIC COMMENTS AND BOARD COMMENTS	ACTION

TIME: _____

**PROPOSED MOTION
FOR
EXECUTIVE SESSION**

PRESENTATION



Government Finance Officers Association

203 North LaSalle Street, Suite 2700

Chicago, Illinois 60601-1210

312.977.9700 fax: 312.977.4806

October 9, 2013

Christopher D. Steers
Village Manager
Village of Port Chester
222 Grace Church Street
Port Chester, NY 10573

Dear Mr. Christopher D. Steers:

I am pleased to notify you that Village of Port Chester, New York has received the Distinguished Budget Presentation Award for the current budget from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting and represents a significant achievement by your organization.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to:

Christopher Steers, Village Manger

We hope you will arrange for a formal public presentation of the award, and that appropriate publicity will be given to this notable achievement. A press release is enclosed for your use.

We appreciate your participation in GFOA's Budget Awards Program. Through your example, we hope that other entities will be encouraged to achieve excellence in budgeting.

Sincerely,

A handwritten signature in blue ink that reads "Stephen J. Gauthier". The signature is fluid and cursive, with the first and last names being the most prominent.

Stephen J. Gauthier, Director
Technical Services Center

Enclosure



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Port Chester
New York**

For the Fiscal Year Beginning

June 1, 2013

Executive Director



The Government Finance Officers Association
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Christopher Steers, Village Manger
Village of Port Chester, New York**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Date

October 09, 2013

VILLAGE OF PORT CHESTER, NY



BOARD PRESENTATION



MAY 31, 2013 AUDIT

Port Chester I.D.A. Audit

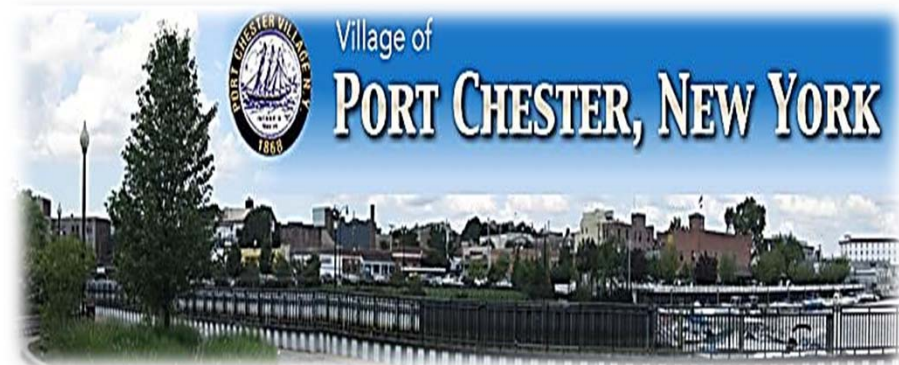


- **Our opinion**
- **Financial highlights:**
 - **Net assets at May 31, 2013: \$284,856**
 - **Change from May 31, 2012: \$(37,426)**
- **Observations**

Products of Our Audit



- Our opinions
- Financial statement highlights
- Observations



Drescher & Malecki LLP Opinion



Drescher & Malecki LLP
3083 William Street, Suite 5
CheekKovaga, New York 14227
Telephone: 716.565.2299
Fax: 716.565.2201



Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Village Trustees
Village of Port Chester, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village of Port Chester, New York (the "Village"), as of and for the year ended May 31, 2013, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

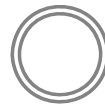
Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village, as of May 31, 2013, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village, as of May 31, 2013, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

FINANCIAL STATEMENT HIGHLIGHTS

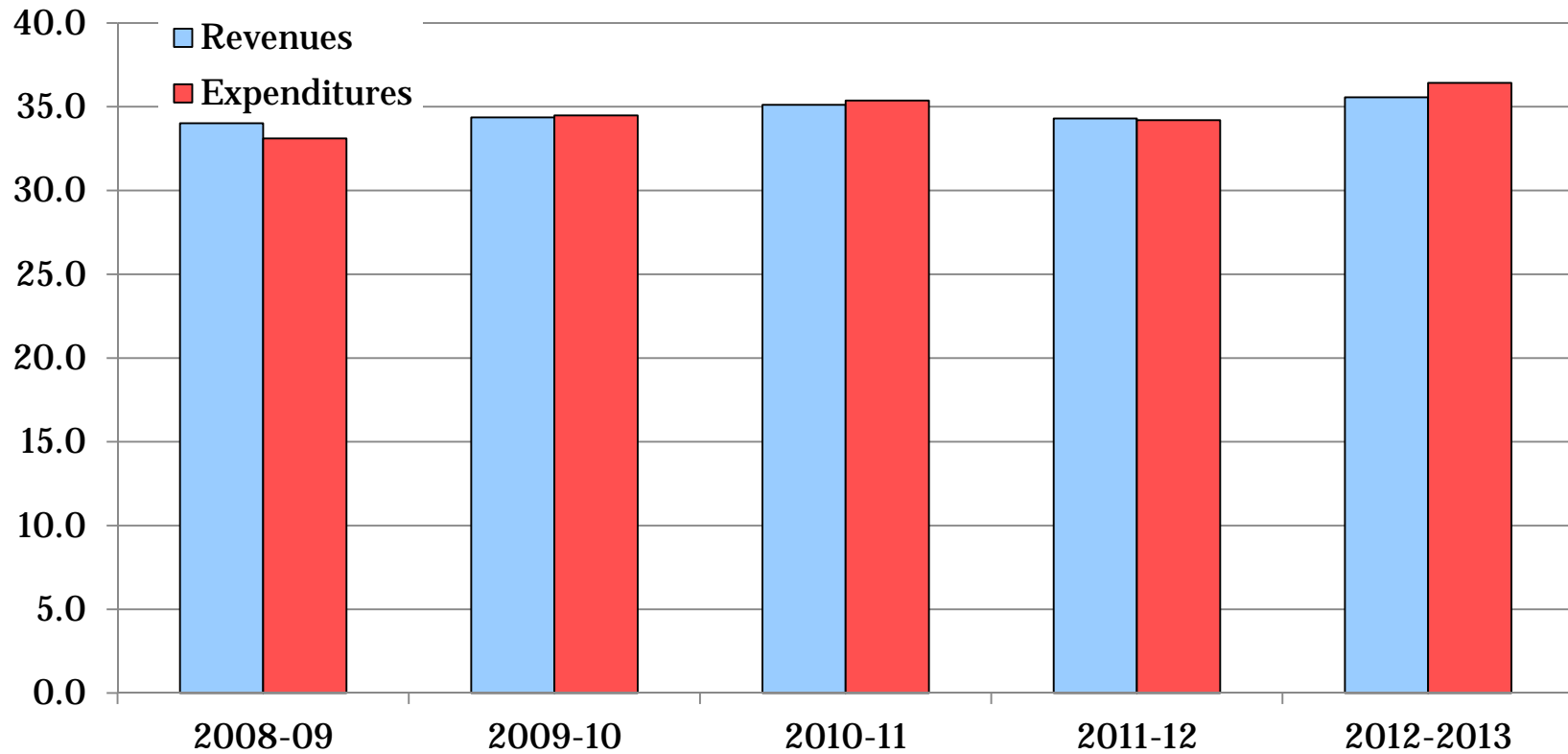


MAY 31, 2013 AUDIT

Financial Statement Highlights



Revenues and Expenditures—General Fund (\$ millions)*

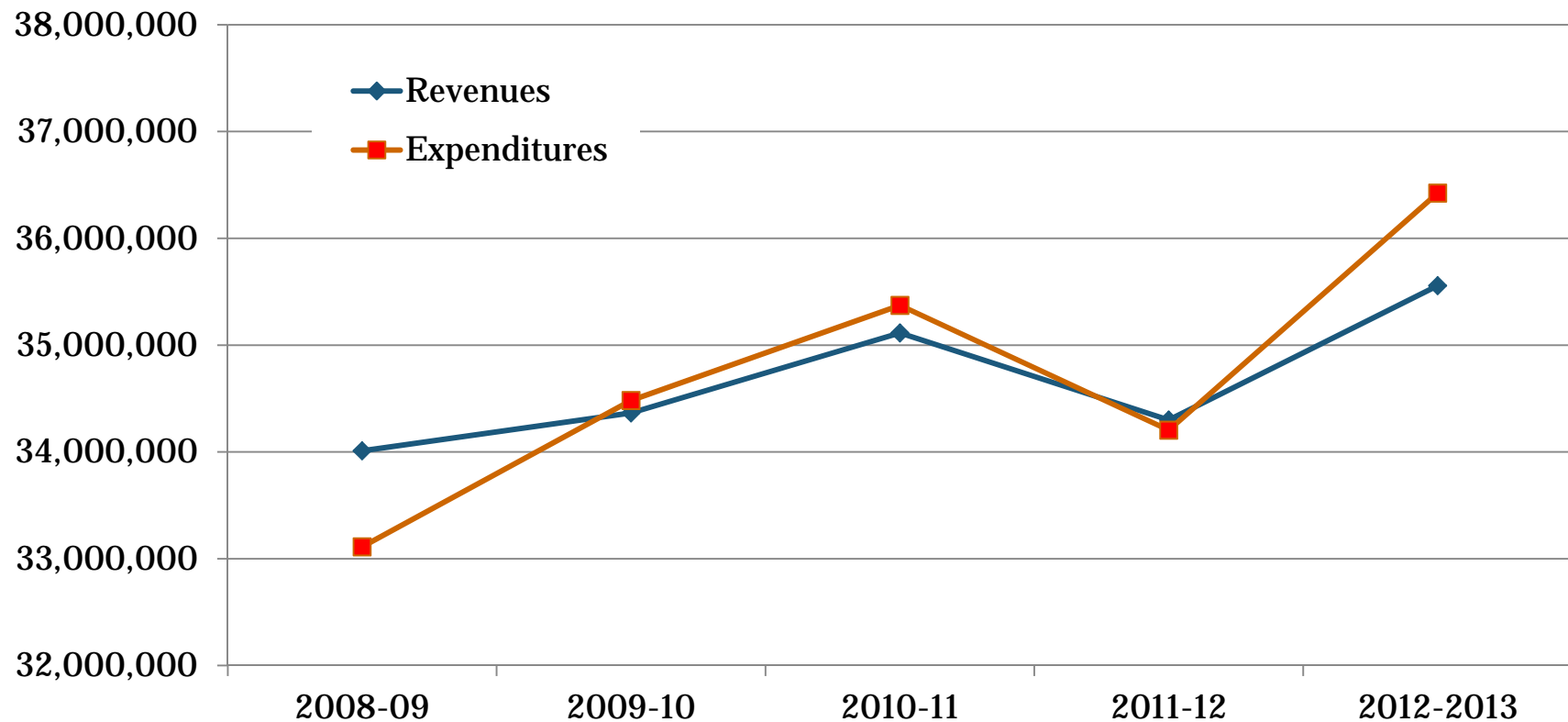


* does not include other sources and (uses)

Financial Statement Highlights



Excess (Deficiency) of Revenues Over Expenditures—General Fund (\$)*

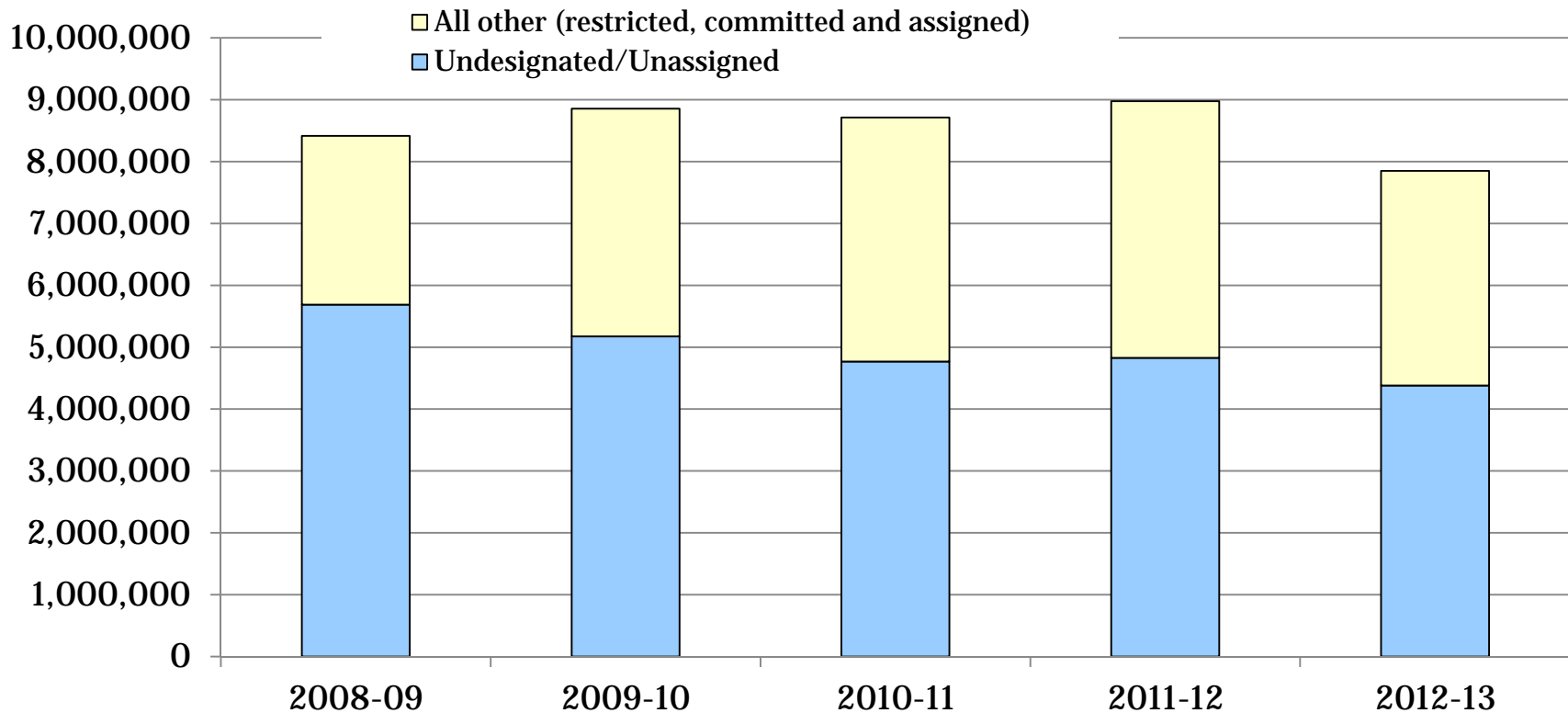


* does not include other sources and (uses)

Financial Statement Highlights



Fund Balance*—General Fund (\$)

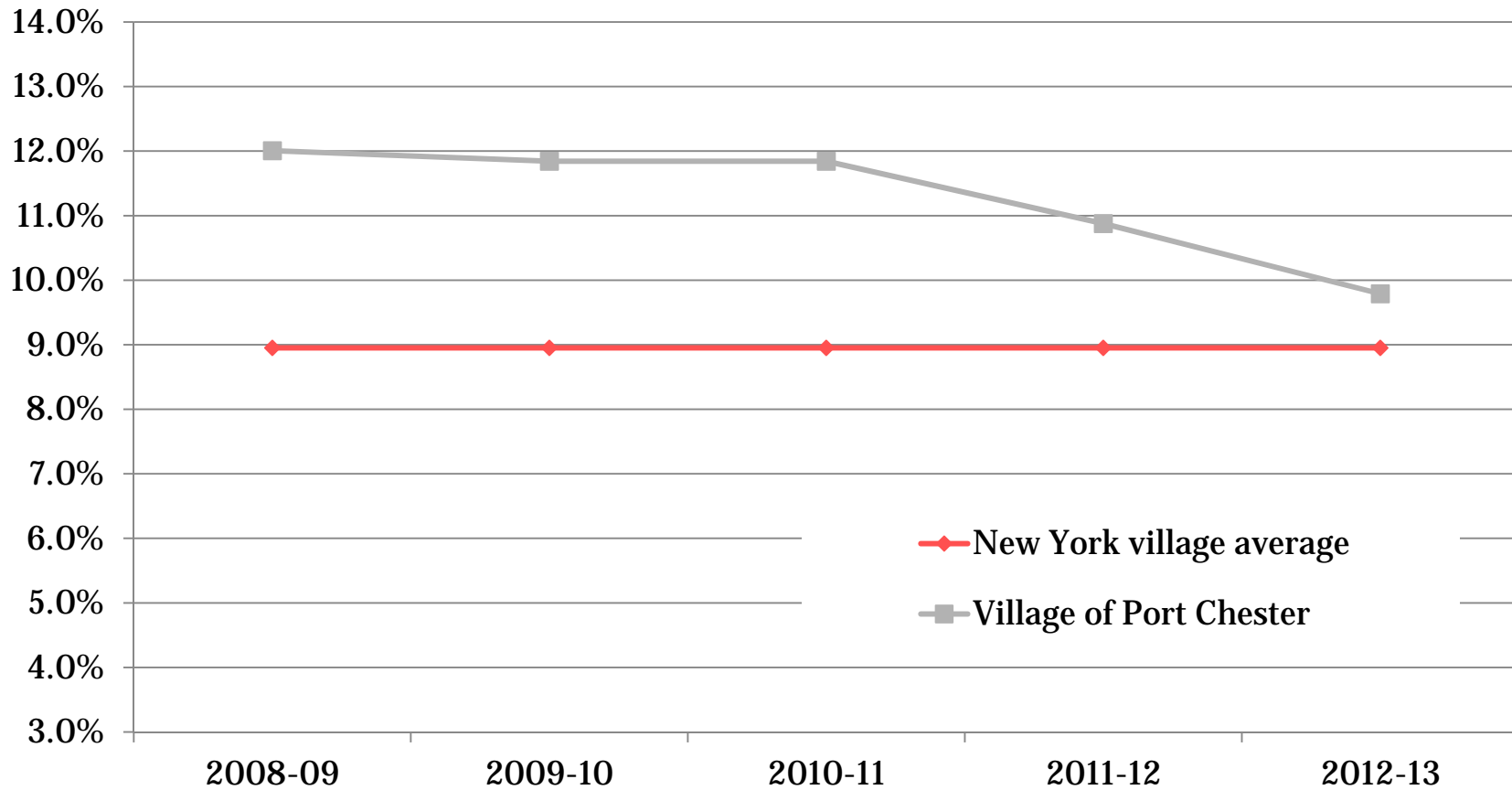


Prior to the year ended May 31, 2012 and the implementation of GASB No. 54, unrestricted fund balance (the combination of assigned and unassigned fund balance) was considered unreserved fund balance and non-spendable fund balance, committed fund balance, and restricted fund balance were all considered to be reserved fund balance.

Financial Statement Highlights



Debt Service Payments as a Percentage of General Fund Revenues



OBSERVATIONS



MAY 31, 2013 AUDIT

**VILLAGE OF PORT CHESTER,
NEW YORK**

*Basic Financial Statements, Required Supplementary
Information, Supplemental and Federal Financial
Assistance Schedules for the Year Ended May 31, 2013
and Independent Auditors' Reports*

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VILLAGE OF PORT CHESTER, NEW YORK
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(continued)

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FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Village Trustees
Village of Port Chester, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village of Port Chester, New York (the "Village"), as of and for the year ended May 31, 2013, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village, as of May 31, 2013, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying combining fund financial statements and Schedule of Expenditures of Federal Awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The accompanying combining fund financial statements and Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying combining fund financial statements and Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2013, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

September 27, 2013

(August 8, 2013 as to the Village of Port Chester Industrial Development Agency)

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VILLAGE OF PORT CHESTER, NEW YORK
Management's Discussion and Analysis
Year Ended May 31, 2013

As management of the Village of Port Chester, New York (the "Village"), we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the year ended May 31, 2013. For comparative purposes, certain items relating to the year ended May 31, 2012 presentation have been reclassified. This document should be read in conjunction with additional information that we have furnished in the Village's financial statements which follow this narrative.

Financial Highlights

- ◆ The Village's total primary government net position decreased \$2,433,517 as a result of this year's activity.
- ◆ The assets of the Village's primary government exceeded its liabilities at the close of the fiscal year by \$578,628 (net position). Of this amount, \$14,104,099 represents the Village's net investment in capital assets. Additionally, at May 31, 2013 the Village considers \$2,491,130 as restricted net position and recognizes a deficit balance of \$16,016,601 within its unrestricted classification.
- ◆ At the close of the current fiscal year, the Village's governmental funds reported combined ending fund balance of \$8,996,925, a decrease of \$1,273,545 in comparison with the prior year. This decrease in fund balance is primarily due to an increase of public safety and employee benefit expenditures within the General Fund.
- ◆ The General Fund reported a net decrease in fund balance this year of \$1,127,373. At May 31, 2013, unassigned fund balance for the General Fund was \$4,381,505, or approximately 12.0 percent of total General Fund expenditures.
- ◆ During the year ended May 31, 2013, the Village paid \$2,340,000 of its bond indebtedness.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. The Village's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements include two kinds of statements that present different views of the Village:

Government-wide financial statements. The *government-wide financial statements* are designed to provide the reader with a broad overview of the Village's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Village's financial status as a whole.

The *statement of net position* presents information on all of the Village's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The *statement of activities* presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all, or a significant portion, of their costs through user fees and charges. The governmental activities of the Village include general government support, public safety, health, transportation, economic assistance and opportunity, culture and recreation, home and community services, and interest and other fiscal charges.

The government-wide financial statements can be found on pages 12-13 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Village has two kinds of funds:

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Village maintains four individual governmental funds: the General Fund, the Capital Projects Fund, the Special Purpose Fund and the Debt Service Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Village's major funds, which include the General Fund and the Capital Projects Fund. Data from the other two governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Village adopts an annual appropriated budget for the General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with its budget.

The basic governmental fund financial statements can be found on pages 14-18 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the Village’s own programs. The Village maintains one fiduciary fund, the Agency Fund.

The fiduciary fund financial statement can be found on page 19 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20-41 of this report.

Other information. As stated earlier, the financial statements include a section with combining statements that provide details about the nonmajor governmental funds, which are added together and presented in a single column in the basic financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the Village’s primary government, assets exceeded liabilities by \$578,628 at the close of the May 31, 2013 fiscal year, as compared to assets exceeding liabilities by \$3,012,145 at May 31, 2012.

Table 1—Condensed Statements of Net Position-Primary Government

	May 31,	
	2013	2012
Current assets	\$ 12,890,669	\$ 14,812,049
Capital assets	<u>42,921,478</u>	<u>43,775,139</u>
Total assets	<u>55,812,147</u>	<u>58,587,188</u>
Current liabilities	4,172,186	4,853,079
Non-current liabilities	<u>51,061,333</u>	<u>50,721,964</u>
Total liabilities	<u>55,233,519</u>	<u>55,575,043</u>
Net investment in capital assets	14,104,099	13,193,670
Restricted	2,491,130	2,637,633
Unrestricted	<u>(16,016,601)</u>	<u>(12,819,158)</u>
Total net position	<u>\$ 578,628</u>	<u>\$ 3,012,145</u>

At May 31, 2013, total assets of the Village are \$55,812,147. The largest portion of total assets is its capital assets in the amount of \$42,921,478.

The Village’s liabilities totaled \$55,233,519 at May 31, 2013. The largest portion of the liabilities is bonds payable debt of \$31,995,000.

The Village had favorable current ratios of 3.09 and 3.05 at May 31, 2013 and 2012, respectively. Such a ratio implies that the Village has sufficient assets on hand to cover its current liabilities that will come due in the coming year. Table 2, as shown below, presents the current ratio for the Village at May 31, 2013 and May 31, 2012.

Table 2—Current Assets and Current Liabilities-Primary Government

	May 31,	
	2013	2012
Current assets	\$ 12,890,669	\$ 14,812,049
Current liabilities	4,172,186	4,853,079
Ratio of current assets to current liabilities	3.09	3.05

The largest portion of the Village's net position, \$14,104,099, reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Additionally, \$2,491,130 of net position is considered restricted net position, which represents resources that are subject to external restrictions on how they may be used. The Village also reports a deficit for unrestricted net position in the amount of \$16,016,601.

Total net position decreased by \$2,433,517 from prior year. The decrease can be primarily attributed to an increase of general governmental support and public safety expenses resulting from rising employee benefits costs.

Table 3, as presented below, shows the changes in net position for the year ended May 31, 2013:

Table 3—Condensed Statements of Changes in Net Position-Primary Government

	Year Ended May 31,	
	2013	2012
Program revenues:		
Charges for services	\$ 6,276,923	\$ 5,893,426
Operating grants and contributions	824,348	283,042
Capital grants and contributions	4,246,513	894,614
General revenues	<u>28,775,241</u>	<u>28,584,487</u>
Total revenues	40,123,025	35,655,569
Program expenses	<u>42,556,542</u>	<u>37,938,228</u>
Change in net position	(2,433,517)	(2,282,659)
Net position—beginning	<u>3,012,145</u>	<u>5,294,804</u>
Net position—ending	<u>\$ 578,628</u>	<u>\$ 3,012,145</u>

Overall revenues and expenses increased 12.5 and 12.2 percent, respectively, from the year ended May 31, 2012, primarily due to a \$3,220,961 settlement of an outstanding judgment against the Village of Port Chester, arising from a condemnation award made regarding the Modified Marina Redevelopment Project. The developer is required under contract to indemnify the Village for all acquisition expense; and, said amount was paid by the developer and received within capital grants and contributions, and which were expensed by the Village within general government support. Additionally, operating and capital grants and contributions revenues and public safety expenses increased from the prior year as a result of FEMA grants received and expensed during the year ended May 31, 2013.

A summary of sources of revenues for the years ended May 31, 2013 and May 31, 2012 is presented below in Table 4:

Table 4—Summary of Sources of Revenues-Primary Government

	May 31,		Increase/(Decrease)	
	2013	2012	Dollars	Percent (%)
Charges for services	\$ 6,276,923	\$ 5,893,426	\$ 383,497	6.5
Operating grants and contributions	824,348	283,042	541,306	191.2
Capital grants and contributions	4,246,513	894,614	3,351,899	374.7
Taxes	27,558,060	27,468,745	89,315	0.3
Use of money and property	16,182	16,552	(370)	(2.2)
State aid	628,738	628,837	(99)	0.0
Miscellaneous	572,261	470,353	101,908	21.7
Total revenues	<u>\$ 40,123,025</u>	<u>\$ 35,655,569</u>	<u>\$ 4,467,456</u>	12.5

The most significant source of revenues is taxes, which account for \$27,558,060, or 68.7 percent of total revenues for the year ended May 31, 2013, and \$27,468,745, or 77.0 percent of total revenues for the year ended May 31, 2012. The next largest source of revenue is charges for services, which accounts for \$6,276,923, or 15.6 percent of total revenues, for the year ended May 31, 2013 and \$5,893,426, or 16.5 percent of total revenues for the year ended May 31, 2012.

A summary of program expenses for the years ended May 31, 2013 and May 31, 2012 is presented below:

Table 5—Summary of Sources of Expenses-Primary Government

	May 31,		Increase/(Decrease)	
	2013	2012	Dollars	Percent (%)
General government support	\$ 13,224,435	\$ 8,296,129	\$ 4,928,306	59.4
Public safety	17,237,039	17,272,082	(35,043)	(0.2)
Health	393,730	404,677	(10,947)	(2.7)
Transportation	3,205,776	2,678,547	527,229	19.7
Economic assistance and opportunity	617,523	589,936	27,587	4.7
Culture and recreation	3,208,618	3,303,851	(95,233)	(2.9)
Home and community services	3,561,572	3,555,171	6,401	0.2
Interest and other fiscal charges	1,107,849	1,837,835	(729,986)	(39.7)
Total program expenses	<u>\$ 42,556,542</u>	<u>\$ 37,938,228</u>	<u>\$ 4,618,314</u>	12.2

The Village's significant expense items for the year ended May 31, 2013 were public safety of \$17,237,039, or 40.5 percent of total expenses, general government support of \$13,224,435, or 31.1 percent of total expenses and home and community services of \$3,561,572, or 8.4 percent of total expenses. Similarly, significant expense items for the year ended May 31, 2012 were public safety of \$17,272,082, or 45.5 percent of total expenses, general government support of \$8,296,129, or 21.9 percent of total expenses, and home and community services of \$3,555,171, or 9.4 percent of total expenses.

Financial Analysis of the Village's Funds

Governmental funds. The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

As of the end of the current fiscal year, the Village's governmental funds reported combined ending fund balances of \$8,996,925, a decrease of \$1,273,545 in comparison with the prior year. *Unassigned fund balance* is \$4,381,505, or approximately 10.6 percent of total governmental expenditures. Additionally, the Village's *assigned fund balances* total \$800,000. Together, *unassigned* and *assigned fund balance* represent \$5,181,505, or 12.5 percent of total governmental expenditures. *Nonspendable* amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. *Nonspendable fund balance* consists of \$353,124 for prepaid items. *Restricted* amounts are constrained to specific purposes by their providers through constitutional provisions or by enabling legislation. *Restricted fund balance* totals \$3,028,016 at May 31, 2013, restricted for workers' compensation, liability claims, and fund balances maintained in the Capital Projects, Special Purpose and Debt Service Funds. *Committed* amounts are subject to a purpose constraint imposed by formal action of the Village's highest level of decision-making authority. *Committed fund balance* is comprised of \$268,462 for future debt service payments and \$165,818 for encumbrances at May 31, 2013.

The General Fund is the chief operating fund of the Village. At the end of the current fiscal year, *unassigned fund balance* of the General Fund was \$4,381,505, while total fund balance was \$7,849,982. As a measure of the General Fund's liquidity, it may be useful to compare both *unassigned fund balance* and total fund balance to total expenditures. *Unassigned fund balance* represents 11.9 percent of General Fund expenditures and transfers out, while total fund balance represents 21.3 percent of that same amount.

During the year ended May 31, 2013, the Village's Capital Projects Fund fund balance decreased \$121,265 from prior year. Capital Projects Fund reported \$536,886 of restricted fund balance.

General Fund Budgetary Highlights

A summary of the General Fund results of operations for the year ended May 31, 2013 is presented on the next page in Table 6.

Table 6—Summary of General Fund Results of Operations

	Budgeted Amounts			Actual	Variance with
	Original	Final	Difference		Final Budget
Revenues and other financing sources	\$34,814,679	\$35,940,701	\$1,126,022	\$35,763,268	\$ (177,433)
Expenditures and other financing uses	35,764,619	36,890,641	1,126,022	36,890,641	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (949,940)	\$ (949,940)	\$ -	\$ (1,127,373)	\$ (177,433)

Original budget compared to final budget. At the close of the fiscal year, budgeted revenues and appropriations were increased by \$1,126,022 to adjust for events occurring subsequent to the adoption of the budget.

Final budget compared to actual results. A review of actual revenues and expenditures compared to the estimated revenues and appropriations in the final budget yields several variances including a significant unfavorable variance of \$1,043,995 within transfers in. This variance was caused by a delay in funding capabilities in the Village's planned Sewer Fund.

Capital Asset and Debt Administration

Capital assets. The Village's investment in capital assets for its governmental activities as of May 31, 2013, amounted to \$42,921,478 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, infrastructure, machinery and equipment, and intangible assets.

All depreciable capital assets were depreciated from acquisition date to the end of the current year as outlined in the Village's capital asset policy. Similarly, intangible assets are amortized on the basis within the Village's policy.

Capital assets net of depreciation for the governmental activities at the years ended May 31, 2013 and May 31, 2012 are presented below in Table 7.

Table 7—Summary of Capital Assets (Net of Depreciation/Amortization)

	May 31,	
	2013	2012
Land	\$ 904,938	\$ 606,100
Construction in progress	2,189,373	2,635,570
Land improvements	3,942,156	4,179,777
Building and improvements	15,511,391	16,039,493
Infrastructure	16,780,290	16,630,044
Machinery and equipment	3,291,272	3,684,155
Intangible assets	302,058	-
Total	<u>\$42,921,478</u>	<u>\$ 43,775,139</u>

Additional information on the Village's capital assets can be found in Note 4 of this report.

Long-term debt. At May 31, 2013, the Village had total bonded debt outstanding of \$31,995,000, as compared to \$34,335,000 in the prior year.

Additional information on the Village's long-term debt can be found in Note 10 of this report.

Economic Factors

The unemployment rate for the Village of Port Chester, New York during May 2013 was 5.3 percent, which is a slight decrease from 5.9 percent a year ago. This compares favorably to New York State's average unemployment rate of 8.2 percent and is also favorable compared to the national average rate of 7.8 percent. Unemployment rates, amongst various other factors, are considered in preparing the Village's budgets.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, creditors and investors with a general overview of the Village's finances and to show the Village's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Treasurer's Office, Village of Port Chester, 222 Grace Church Street, Port Chester, NY 10573.

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BASIC FINANCIAL STATEMENTS

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VILLAGE OF PORT CHESTER, NEW YORK
Statement of Net Position
May 31, 2013

	Primary Government	Component Unit
	Governmental Activities	Industrial Development Agency
ASSETS		
Cash and cash equivalents	\$ 5,252,145	\$ 277,549
Restricted cash	4,302,510	-
Accounts receivable	632,916	109
Due from other governments	2,297,166	-
Internal balances	52,808	-
Prepaid items	353,124	9,000
Capital assets not being depreciated	3,094,311	-
Capital assets, net of accumulated depreciation/amortization	39,827,167	-
Total assets	55,812,147	286,658
LIABILITIES		
Accounts payable	747,721	1,802
Accrued liabilities	696,687	-
Due to retirement system	561,906	-
Retainage payable	89,256	-
Unearned revenue	876,616	-
Bond anticipation notes payable	1,200,000	-
Non-current liabilities:		
Due within one year	2,715,816	-
Due within more than one year	48,345,517	-
Total liabilities	55,233,519	1,802
NET POSITION		
Net investment in capital assets	14,104,099	-
Restricted	2,491,130	-
Unrestricted	(16,016,601)	284,856
Total net position	\$ 578,628	\$ 284,856

The notes to the financial statements are an integral part of this statement.

VILLAGE OF PORT CHESTER, NEW YORK
Statement of Activities
Year Ended May 31, 2013

<u>Function/Program</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary</u>	<u>Component</u>
					<u>Governmental Activities</u>	<u>Unit Industrial Development Agency</u>
Primary government:						
Governmental activities:						
General government support	\$ 13,224,435	\$ 1,364,837	\$ -	\$ 3,374,224	\$ (8,485,374)	\$ -
Public safety	17,237,039	3,732,983	591,544	-	(12,912,512)	-
Health	393,730	20,618	-	-	(373,112)	-
Transportation	3,205,776	94,095	-	169,754	(2,941,927)	-
Economic assistance and opportunity	617,523	-	-	8,125	(609,398)	-
Culture and recreation	3,208,618	385,095	-	-	(2,823,523)	-
Home and community services	3,561,572	679,295	232,804	694,410	(1,955,063)	-
Interest and other fiscal charges	1,107,849	-	-	-	(1,107,849)	-
Total primary government	<u>\$ 42,556,542</u>	<u>\$ 6,276,923</u>	<u>\$ 824,348</u>	<u>\$ 4,246,513</u>	<u>(31,208,758)</u>	<u>-</u>
Component Unit:						
Industrial Development Agency	<u>\$ 37,964</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>(37,964)</u>
General revenues:						
Taxes					27,558,060	-
Use of money and property					16,182	538
State aid					628,738	-
Miscellaneous					572,261	-
Total general revenues					<u>28,775,241</u>	<u>538</u>
Change in net position					(2,433,517)	(37,426)
Net position—beginning					3,012,145	322,282
Net position—ending					<u>\$ 578,628</u>	<u>\$ 284,856</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF PORT CHESTER, NEW YORK
Balance Sheet—Governmental Funds
May 31, 2013

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 5,252,145	\$ -	\$ -	\$ 5,252,145
Restricted cash	1,881,073	1,813,835	607,602	4,302,510
Accounts receivable	629,639	3,277	-	632,916
Due from other funds	22,808	30,000	2,455	55,263
Due from other governments	1,714,838	582,328	-	2,297,166
Prepaid items	353,124	-	-	353,124
Total assets	<u>\$ 9,853,627</u>	<u>\$ 2,429,440</u>	<u>\$ 610,057</u>	<u>\$ 12,893,124</u>
LIABILITIES				
Accounts payable	\$ 682,308	\$ 65,413	\$ -	\$ 747,721
Accrued liabilities	418,245	-	-	418,245
Due to retirement systems	561,906	-	-	561,906
Due to other funds	-	2,455	-	2,455
Retainage payable	-	89,256	-	89,256
Unearned revenue	341,186	535,430	-	876,616
Bond anticipation notes payable	-	1,200,000	-	1,200,000
Total liabilities	<u>2,003,645</u>	<u>1,892,554</u>	<u>-</u>	<u>3,896,199</u>
FUND BALANCES				
Nonspendable	353,124	-	-	353,124
Restricted	1,881,073	536,886	610,057	3,028,016
Committed	434,280	-	-	434,280
Assigned	800,000	-	-	800,000
Unassigned	4,381,505	-	-	4,381,505
Total fund balances	<u>7,849,982</u>	<u>536,886</u>	<u>610,057</u>	<u>8,996,925</u>
Total liabilities and fund balances	<u>\$ 9,853,627</u>	<u>\$ 2,429,440</u>	<u>\$ 610,057</u>	<u>\$ 12,893,124</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF PORT CHESTER, NEW YORK
Reconciliation of the Balance Sheet of
Governmental Funds to the Statement of Net Position
May 31, 2013

Amounts reported for governmental activities in the statement of net position (page 12) are different because:

Fund balances—total governmental funds (page 14)		\$ 8,996,925
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$65,756,204 and the accumulated depreciation is \$22,834,726.		42,921,478
Net accrued interest expense for bonds is not reported in the funds.		(278,442)
Long-term liabilities (bonds payable, compensated absences, other post-employment benefits ("OPEB") and judgments and claims) are not due and payable in the current period and, therefore are not reported in the funds. The effect of these items are:		
Bonds payable	\$ (31,995,000)	
Compensated absences	(4,309,285)	
OPEB	(13,350,000)	
Judgments and claims	<u>(1,407,048)</u>	<u>(51,061,333)</u>
Net position of governmental activities		<u>\$ 578,628</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF PORT CHESTER, NEW YORK
Statement of Revenues, Expenditures, and Changes in
Fund Balances—Governmental Funds
Year Ended May 31, 2013

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property taxes	\$ 21,814,719	\$ -	\$ -	\$ 21,814,719
Other tax items	947,152	-	-	947,152
Non-property tax items	4,796,189	-	-	4,796,189
Departmental income	3,638,550	-	-	3,638,550
Use of money and property	348,599	-	2,788	351,387
Licenses and permits	277,634	-	-	277,634
Fines and forfeitures	2,018,587	-	-	2,018,587
Miscellaneous	357,250	294,373	3,396,312	4,047,935
State aid	686,534	754,457	-	1,440,991
Federal aid	672,049	117,832	-	789,881
Total revenues	<u>35,557,263</u>	<u>1,166,662</u>	<u>3,399,100</u>	<u>40,123,025</u>
EXPENDITURES				
Current:				
General government support	5,429,155	-	3,413,066	8,842,221
Public safety	11,056,158	-	-	11,056,158
Health	261,723	-	-	261,723
Transportation	1,553,719	-	-	1,553,719
Economic assistance and opportunity	376,738	-	-	376,738
Culture and recreation	1,954,343	-	-	1,954,343
Home and community services	2,220,079	-	-	2,220,079
Employee benefits	10,090,459	-	-	10,090,459
Capital outlay	-	1,560,223	-	1,560,223
Debt service:				
Principal	2,340,000	-	-	2,340,000
Interest	1,140,907	-	-	1,140,907
Total expenditures	<u>36,423,281</u>	<u>1,560,223</u>	<u>3,413,066</u>	<u>41,396,570</u>
Excess (deficiency) of revenues over expenditures	<u>(866,018)</u>	<u>(393,561)</u>	<u>(13,966)</u>	<u>(1,273,545)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	206,005	467,360	189,059	862,424
Transfers out	<u>(467,360)</u>	<u>(195,064)</u>	<u>(200,000)</u>	<u>(862,424)</u>
Total other financing sources (uses)	<u>(261,355)</u>	<u>272,296</u>	<u>(10,941)</u>	<u>-</u>
Net change in fund balances	(1,127,373)	(121,265)	(24,907)	(1,273,545)
Fund balances—beginning	<u>8,977,355</u>	<u>658,151</u>	<u>634,964</u>	<u>10,270,470</u>
Fund balances—ending	<u>\$ 7,849,982</u>	<u>\$ 536,886</u>	<u>\$ 610,057</u>	<u>\$ 8,996,925</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF PORT CHESTER, NEW YORK
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balance of Governmental Funds to the Statement of Activities
Year Ended May 31, 2013

Amounts reported for governmental activities in the statement of activities (page 13) are different because:

Net change in fund balances—total governmental funds (page 16) \$ (1,273,545)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Net capital asset additions, deletions and reclassifications	\$ 1,631,538	
Depreciation expense	<u>(2,485,199)</u>	(853,661)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:

Repayment of serial bonds	\$ 2,340,000	
Change in interest expense accrual	<u>33,058</u>	2,373,058

In the statement of activities, certain operating expenses—compensated absences (vacation & sick leave), other post-employment benefits ("OPEB"), and judgments and claims—are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net effect of these differences is as follows:

Compensated absences	\$ 59,760	
OPEB	(3,170,000)	
Judgments and claims	<u>430,871</u>	<u>(2,679,369)</u>

Change in net position of governmental activities \$ (2,433,517)

The notes to the financial statements are an integral part of this statement.

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VILLAGE OF PORT CHESTER, NEW YORK
Statement of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual (GAAP Basis)—General Fund
Year Ended May 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 21,896,468	\$ 21,896,468	\$ 21,814,719	\$ (81,749)
Other tax items	738,001	738,001	947,152	209,151
Non-property tax items	4,379,001	4,672,686	4,796,189	123,503
Departmental income	3,028,693	3,221,061	3,638,550	417,489
Use of money and property	322,867	322,867	348,599	25,732
Licenses and permits	185,430	185,430	277,634	92,204
Fines and forfeitures	2,204,001	2,270,529	2,018,587	(251,942)
Miscellaneous	81,000	106,000	357,250	251,250
State aid	604,936	604,936	686,534	81,598
Federal aid	124,282	672,723	672,049	(674)
Total revenues	<u>33,564,679</u>	<u>34,690,701</u>	<u>35,557,263</u>	<u>866,562</u>
EXPENDITURES				
Current:				
General government support	5,223,832	5,429,155	5,429,155	-
Public safety	11,151,690	11,056,158	11,056,158	-
Health	275,834	261,723	261,723	-
Transportation	1,598,036	1,553,719	1,553,719	-
Economic assistance and opportunity	380,660	376,738	376,738	-
Culture and recreation	1,919,095	1,954,343	1,954,343	-
Home and community services	2,184,371	2,220,079	2,220,079	-
Employee benefits	9,100,192	10,090,459	10,090,459	-
Debt service:				
Principal	2,740,000	2,340,000	2,340,000	-
Interest	1,140,909	1,140,907	1,140,907	-
Total expenditures	<u>35,714,619</u>	<u>36,423,281</u>	<u>36,423,281</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(2,149,940)</u>	<u>(1,732,580)</u>	<u>(866,018)</u>	<u>866,562</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,250,000	1,250,000	206,005	(1,043,995)
Transfers out	(50,000)	(467,360)	(467,360)	-
Total other financing sources (uses)	<u>1,200,000</u>	<u>782,640</u>	<u>(261,355)</u>	<u>(1,043,995)</u>
Net change in fund balances*	(949,940)	(949,940)	(1,127,373)	(177,433)
Fund balances—beginning	8,977,355	8,977,355	8,977,355	-
Fund balances—ending	<u>\$ 8,027,415</u>	<u>\$ 8,027,415</u>	<u>\$ 7,849,982</u>	<u>\$ (177,433)</u>

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

The notes to the financial statements are an integral part of this statement.

VILLAGE OF PORT CHESTER, NEW YORK
Statement of Net Position—Agency Fund
May 31, 2013

	<u>Agency Fund</u>
ASSETS	
Cash and cash equivalents	\$ 1,211,869
Total assets	<u>\$ 1,211,869</u>
LIABILITIES	
Temporary withholdings liabilities	\$ 1,159,061
Due to other funds	<u>52,808</u>
Total liabilities	<u>\$ 1,211,869</u>

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The notes to the financial statements are an integral part of this statement.

VILLAGE OF PORT CHESTER, NEW YORK
Notes to the Financial Statements
Year Ended May 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Village of Port Chester, New York (the “Village”) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village’s accounting policies are described below.

Description of Government-wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The Village reports no business-type activities. The primary government is reported separately from the legally separate component unit for which the primary government has a significant operational relationship.

Reporting Entity

The Village was established pursuant to an act of the New York State Legislature in 1868. The Village operates under a Board of Trustees form of government in accordance with its Charter and the various other applicable laws of the State of New York. The Village Board of Trustees is the legislative body responsible for overall operation. The Village Manager is the Chief Administrative Officer and Chief Executive Officer, where the power is not entrusted with the Mayor, and the Village Treasurer serves as the Chief Financial Officer. The Village provides the following services to its residents: public safety, health, transportation, economic opportunity and development, culture and recreation, home and community services and general and administrative support.

Independently elected officials of the Village include the Mayor and Trustees (6).

Units of local government which operate within the boundaries of the Village are the County of Westchester and the Town of Rye. Public education is provided by the Port Chester-Rye Union Free School District.

Discretely presented component unit. The following entity is considered to be a component unit to the Village’s reporting entity because of their operational or financial relationship with the Village:

The Village of Port Chester Industrial Development Agency (“Agency”) is a public benefit corporation created by State legislation to promote the economic welfare, recreation opportunities and prosperity of the Village’s inhabitants. Members of the Agency are appointed by Board of Trustees. Agency members have complete responsibility for management of the Agency and accountability for fiscal matters. The Village is not liable for Agency bonds or notes. The governing board of the Agency serves at the pleasure of the Village Board and, therefore, the Village is considered able to impose its will on the Agency. Since the Agency does not provide services entirely or almost entirely to the Village of Port Chester, the financial statements of the Agency have been reflected as a discretely presented component unit.

Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments and charges between the Village's various functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the Village's funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The Village reports the following major governmental funds:

- *General Fund*—The General Fund constitutes the primary operating fund of the Village and includes all operations not required to be recorded in other funds.
- *Capital Projects Fund*—The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

The Village also reports the following nonmajor governmental funds within other governmental funds:

- *Special Purpose Fund*—This fund is used to account for specific purposes that were created to benefit the Village, generally funded through gifts and donations.
- *Debt Service Fund*—This fund is used to account for resources accumulated and reserved for future debt service obligations.

Additionally, the Village reports the following fund type:

Fiduciary Fund—The *Agency Fund* is used to account for assets held by the Village as an agent for individuals, other governments, or other funds.

During the course of operations the Village has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In the fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, charges for services provided, and state and federal aid associated with the current fiscal period are all considered susceptible to accrual and have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met and the amount is received during the period of availability. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements are met and amount is received during the period of availability.

Budgets and Budgetary Accounting

Through the budget, the Board of Trustees sets the direction of the Village, allocates its resources and establishes its priorities. The annual budget assures the efficient and effective uses of the Village's economic resources, as well as establishing that the highest priority objectives are accomplished.

Formal budgetary integration is employed during the year as a management control device for the General Fund. The Capital Projects Fund and Special Purpose Fund appropriations are not included in the Village's annual budget. Instead, appropriations are approved through a Village Board resolution at the grant/project's inception and lapse upon completion/termination of the grant/project.

The Village generally follows these procedures in establishing the budgetary data reflected in the financial statements:

- On or before March 20th, the budget officer submits to the Village Clerk a “tentative” operating budget for the following fiscal year to commence on June 1st. This budget includes the proposed expenditures and means of financing.
- The Board of Trustees, on or before March 31st, meets to discuss and review the tentative budget. The Board of Trustees conducts a public hearing on the tentative budget to obtain taxpayer comments on or before April 15th. After the public hearing and on or before May 1st, the Trustees meet to consider and adopt the budget.
- A budget for the General Fund is legally adopted annually on a basis consistent with generally accepted accounting principles. The Capital Projects Fund is budgeted on a project basis. Annual budgets are not adopted for the Debt Service or Special Purpose funds.
- The Village Board has established legal control on the budget at the function level of expenditures. Transfers between appropriation accounts, at the function level, require approval by the Village Manager. Any modifications to appropriations resulting from increases in revenue estimates or supplemental reserve appropriations also require a majority vote by the Board.
- Appropriations in the General Fund lapse at the end of the fiscal year, except that outstanding encumbrances are reappropriated in the succeeding year, pursuant to the Uniform System of Accounts promulgated by the Office of the State Comptroller.

Encumbrances—In governmental funds, encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve applicable appropriations, is generally employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year-end are reported as commitments of fund balance since they do not constitute expenditures or liabilities.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash, Cash Equivalents and Investments—Cash, cash equivalents and investments consist of cash on hand, demand deposits, time deposits and short-term, highly liquid investments which are readily convertible to known amounts of cash and have an original maturity date within 90 days or less from the date of acquisition. The Village had no investments at May 31, 2013; however, when the Village does have investments they are recorded at fair value based on quoted market value.

Restricted Cash—Unspent proceeds from debt are reported as restricted cash and cash equivalents within the Village’s Capital Projects Fund. The proceeds of debt can only be used for the stated purpose of the borrowing. The Village also reports restricted cash within its General Fund, Special Purpose Fund and Debt Service Fund, which represents amounts with constraints placed on their use by either external parties and/or statute.

Prepaid Items—Certain payments to the retirement systems and workers’ compensation administrator reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets—Capital assets, which include property, buildings, equipment, internally generated software and infrastructure assets (e.g. roads, bridges, drainage systems and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the Village chose to include all such items regardless of their acquisition date or amount. The Village was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price level index to deflate the cost to the acquisition year or estimated acquisition year). As the Village constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, intangible assets and infrastructure of the Village are depreciated and intangible assets are amortized using the straight line method over the following estimated useful lives:

	<u>Years</u>
Land improvements	10-50
Buildings and improvements	20-50
Infrastructure	25-50
Machinery and equipment	5-10
Intangible assets	10

Deferred Outflows/Inflows of Resources—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. At May 31, 2013, the Village does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. At May 31, 2013, the Village does not have any items that qualify for reporting in this category.

Net Position Flow Assumptions—Sometimes the Village will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Village’s policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions—Sometimes the Village will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Village's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Village itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Village's highest level of decision-making authority. The Board of Trustees is the highest level of decision-making authority for the Village that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Village for specific purposes, but do not meet the criteria to be classified as committed. The Board of Trustees has by resolution authorized the Village Manager to assign fund balance. The Board may also assign fund balance, as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Revenues and Expenditures/Expenses

Program Revenues—Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided and 2) grants and contributions. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as *general revenues* rather than as program revenues.

Property Taxes—Village property taxes are levied annually on June 1. The Village tax rate is based on the amount per \$1,000 assessed valuation. Taxes may be paid to the Village between June 1 and December 31.

Outstanding taxes as of November 1 are forwarded to Westchester County for re-levy and collection. The County pays the Village the amount of its outstanding taxes prior to the end of the Village's fiscal year.

Unearned Revenue—Certain revenues have not met the revenue recognition criteria for fund financial purposes. At May 31, 2013 the Village reported unearned revenues within the General Fund and Capital Projects Fund in the amounts of \$341,186 and \$535,430, respectively. The Village received cash in advance related to grants and prepaid fees for programs but has not performed the services, and therefore recognizes a liability.

Modified Marina Redevelopment Project Settlement—Certain activity represents an outstanding judgment against the Village of Port Chester arising from a condemnation award made regarding the Modified Marina Redevelopment Project. The Village vigorously resisted the claim for the additional compensation, litigating the matter to the New York State Court of Appeals, but was ultimately unsuccessful. The developer is required under contract to indemnify the Village for all acquisition expense and paid the judgment in full, which is presented in miscellaneous revenue and general government support expenditures within the Village’s Special Purpose Fund.

Retirement Benefits—Nearly all Village employees are members of various New York State retirement systems. The Village is invoiced annually by the systems for its share of the costs.

Compensated Absences—The various collective bargaining agreements provide for the payment of accumulated vacation and sick leave upon separation from service. The liability for such accumulated leave is reflected in the government-wide financial statements as current and long-term liabilities. A liability for these amounts is reported in the governmental funds only if the liability has matured through employee resignation or retirement. The liability for compensated absences includes salary related payments, where applicable.

Other

Estimates—The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements—During the year ended May 31, 2013, the Village implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASB Statement No. 63 amends the net asset reporting requirements in GASB Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The Village also elected to early implement the provisions of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. GASB Statement No. 65 establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources, or inflows of resources, certain items that were previously reported as assets and liabilities. GASB Statements No. 63 and 65 did not have a material impact on the Village’s financial position or results from operations.

Additionally, during the year ended May 31, 2013, the Village completed the process of evaluating the impact that will result from adopting GASB Statements No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*; No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*; No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*; and No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions—an amendment of GASB Statement No. 53*. GASB Statement Nos. 57, 60, 62 and 64 did not have a material impact on the Village’s financial position or results from operations.

Future Impacts of Accounting Pronouncements—The Village has not completed the process of evaluating the impact that will result from adopting GASB Statement No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 15 and No. 34*, GASB Statement No. 66, *Technical Corrections-2013—an amendment of GASB Statements No. 10 and No. 62*, GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, and GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, effective for the year ending May 31, 2014; and GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*, and GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, effective for the year ending May 31, 2015. The Village is, therefore, unable to disclose the impact that adopting GASB Statements Nos. 61, 66, 67, 68, 69 and 70 will have on its financial position and results of operations.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Village’s investment policies are governed by State statutes. The Village has adopted its own written investment policy which provides for the deposit of funds in FDIC insured commercial banks or trust companies located within the State. The Village is authorized to use demand deposit accounts, time deposit accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury, U.S. Agencies, repurchase agreements and obligations of New York State or its political subdivisions.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The Village has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligation that may be pledged as collateral. Such obligations include, among other instruments, obligations of the United States and its agencies and obligations of the State and its municipal and school village subdivisions. Cash at year-end consisted of:

	Primary Government	Fiduciary Fund	Total
Petty cash (uncollaterized)	\$ 1,150	\$ -	\$ 1,150
Deposits	<u>9,553,505</u>	<u>1,211,869</u>	<u>10,765,374</u>
Total	<u>\$ 9,554,655</u>	<u>\$ 1,211,869</u>	<u>\$ 10,766,524</u>
Cash and cash equivalents		\$ 5,252,145	
Restricted cash		4,302,510	
Cash held in Agency Fund		<u>1,211,869</u>	
Total		<u>\$ 10,766,524</u>	

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at May 31, 2013 as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
FDIC insured	\$ 1,250,000	\$ 1,250,000
Uninsured:		
Collateral held by pledging bank's agent in the Village's name	<u>9,515,374</u>	<u>9,684,249</u>
Total	<u>\$ 10,765,374</u>	<u>\$ 10,934,249</u>

Custodial Credit Risk—Deposits—Custodial credit risk is the risk that in the event of a bank failure, the Village’s deposits may not be returned to it. As noted above, by State statute all deposits in excess of FDIC insurance coverage must be collateralized. As of May 31, 2013, all uninsured bank deposits were fully collateralized with securities held by the pledging financial institution’s trust department or agent in the Village’s name.

Restricted Cash—Restricted cash of \$1,813,835 is reported within the Capital Projects Fund for amounts representing nonoperating cash that has been raised through borrowings. The use of these proceeds is limited to the specific purpose of the issue. Additionally, the Village reports \$1,881,073, \$31,230 and \$576,372 in the General Fund, Special Purpose Fund and Debt Service Fund, respectively, which represent amounts with constraints placed on their use by either external parties and/or statute.

Investments—The Village had no investments at May 31, 2013.

Interest Rate Risk—In accordance with its investment policy, the Village manages exposures by limiting investments to low risk type investments governed by New York State statute.

Port Chester Industrial Development Agency

The Agency’s investment policies are governed by New York State statutes. There were no investments at May 31, 2013. All deposits are carried at fair value.

Cash and cash equivalents:

	<u>May 31, 2013</u>	
	<u>Carrying Amount</u>	<u>Bank Balance</u>
FDIC Insured	<u>\$ 277,549</u>	<u>\$ 277,549</u>

3. RECEIVABLES

Accounts Receivable—Represents Village Court fees and fines turned over to the Treasurer’s Office and utility taxes and franchise fees for business operation within the Village. Other miscellaneous items are also included. Accounts receivable reported by the Village at May 31, 2013 are:

General Fund:		
Village court	\$ 216,527	
Building department	85,589	
Franchise fees	49,740	
Other	<u>277,783</u>	<u>\$ 629,639</u>
Capital Projects Fund:		
Miscellaneous		<u>\$ 3,277</u>

Due from Other Governments—Represents amounts due from other units of government, such as Federal, New York State, County of Westchester, other local governments. Due from other governments reported by the Village at May 31, 2013 are:

General Fund:		
Westchester County:		
Taxes receivable	\$ 1,469,481	
Other	33,648	
Federal:		
Federal Emergency Management Agency	188,415	
Department of Justice	2,465	
New York State:		
Snow and ice	<u>20,829</u>	<u>\$ 1,714,838</u>
Capital Projects Fund:		
New York State:		
Department of Environmental Conservation		<u>\$ 582,328</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended May 31, 2013 was as follows:

	Balance June 1, 2012	Reclassifications and Additions	Deletions	Balance May 31, 2013
Capital assets, not being depreciated:				
Land	\$ 606,100	\$ 298,838	\$ -	\$ 904,938
Construction in progress	<u>2,635,570</u>	<u>1,558,193</u>	<u>2,004,390</u>	<u>2,189,373</u>
Total capital assets, not being depreciated	<u>3,241,670</u>	<u>1,857,031</u>	<u>2,004,390</u>	<u>3,094,311</u>
Capital assets, being depreciated/amortized:				
Land improvements	5,660,571	-	-	5,660,571
Building and improvements	20,035,928	49,197	-	20,085,125
Infrastructure	21,630,801	1,065,971	-	22,696,772
Machinery and equipment	13,670,655	351,255	114,959	13,906,951
Intangible assets	<u>-</u>	<u>312,474</u>	<u>-</u>	<u>312,474</u>
Total capital assets, being depreciated/amortized	<u>60,997,955</u>	<u>1,778,897</u>	<u>114,959</u>	<u>62,661,893</u>
Less accumulated depreciation/amortization for:				
Land improvements	(1,480,794)	(237,621)	-	(1,718,415)
Building and improvements	(3,996,435)	(577,299)	-	(4,573,734)
Infrastructure	(5,000,757)	(915,725)	-	(5,916,482)
Machinery and equipment	(9,986,500)	(744,138)	(114,959)	(10,615,679)
Intangible assets	<u>-</u>	<u>(10,416)</u>	<u>-</u>	<u>(10,416)</u>
Total accumulated depreciation/amortization	<u>(20,464,486)</u>	<u>(2,485,199)</u>	<u>(114,959)</u>	<u>(22,834,726)</u>
Total capital assets being depreciated and amortized, net	<u>40,533,469</u>	<u>(706,302)</u>	<u>-</u>	<u>39,827,167</u>
Governmental activities capital assets, net	<u>\$43,775,139</u>	<u>\$ 1,150,729</u>	<u>\$ 2,004,390</u>	<u>\$ 42,921,478</u>

Depreciation/amortization expense was charged to functions of the governmental activities as follows:

Governmental activities:	
General government support	\$ 422,690
Public safety	677,624
Transportation	858,453
Economic assistance and opportunity	42,775
Culture and recreation	264,223
Home and community service	<u>219,434</u>
Total governmental activities depreciation/amortization expense	<u>\$ 2,485,199</u>

During the year ended May 31, 2013, the Village of Port Chester Assessor and Tax Office identified the need for new property tax assessment and mapping software to develop their Comprehensive Plan. The Village developed a mapping software, with the assistance of contracted third party specialists, and it has been included in capital assets as an intangible asset. The software was recorded at \$312,474 and will be amortized over ten years.

5. ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at May 31, 2013 were as follows:

	General Fund
Salary and employee benefits	\$ 418,245
Total	<u>\$ 418,245</u>

6. PENSION PLANS

Plan Description—The Village participates in the New York and Local Employees’ Retirement System (“ERS”) and the New York State and Local Police and Fire Retirement System (“PFRS”). These are cost-sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (“NYSRSSL”). As set forth in the NYSRSSL, the Comptroller of the State of New York (“Comptroller”) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244.

Funding Policy—The Systems are noncontributory, except for employees who joined the New York State and Local Employees’ Retirement System after July 27, 1976 who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 10, 2010 (ERS) or January 9, 2010 (PFRS) who generally contribute 3% of their salary for their entire length of service. Those joining after April 1, 2012 (Tier 6) are required to contribute three and one-half percent (3.5%) of their annual salary until March 31, 2013, after which the contribution percentage will be based on annual salary. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers’ contributions based on salaries paid during the New York State Local Retirement Systems fiscal year ending March 31.

The Village is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

	ERS	PFRS
2013	\$ 947,949	\$ 2,224,525
2012	695,379	1,545,170
2011	633,122	1,302,688

The Village contributions made to the System were equal to 100 percent of the contributions required for each year.

7. OTHER POST-EMPLOYMENT BENEFIT (“OPEB”) OBLIGATIONS

Plan Description—In addition to providing pension benefits, the Village provides health insurance coverage and/or payment for fractional values of unused sick leave to eligible retired employees. The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the Village may vary according to length of service. The cost of providing post-employment benefits is shared between the Village and the retired employee. Substantially all of the Village’s employees may become eligible for these benefits if they reach normal retirement age while working for the Village. The cost of retiree health care benefits is recognized as an expenditure/payable as claims are paid. There were 127 retirees receiving health care benefits at May 31, 2013.

Funding Policy—The employer’s funding policy is to contribute the current annual premium (net of employee contributions) for all retired participants (i.e., pay-as-you-go). Current New York State law prohibits municipalities from pre-funding retiree medical benefit obligations in a Trust.

The Village’s annual OPEB cost is calculated based on the annual required contributions (“ARC”) of the employer, an amount actuarially determined in accordance with the parameters of GASB. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liability over a period not to exceed thirty years.

The table presented below shows the components of the Village’s annual OPEB cost for the past two years, the amount actually contributed to the plan, and the changes in the Village’s net OPEB obligation.

	Year Ended May 31,	
	2013	2012
Annual required contribution ("ARC")	\$ 5,140,000	\$ 4,935,000
Interest on net OPEB obligation	460,000	320,000
Adjustment to ARC	<u>(600,000)</u>	<u>(415,000)</u>
Annual OPEB cost (expense)	5,000,000	4,840,000
Contributions made	<u>(1,830,000)</u>	<u>(1,760,000)</u>
Increase in net OPEB obligation	3,170,000	3,080,000
Net OPEB obligation - beginning	<u>10,180,000</u>	<u>7,100,000</u>
Net OPEB obligation - ending	<u>\$ 13,350,000</u>	<u>\$ 10,180,000</u>

As of June 1, 2012, the most recent actuarial valuation date, the plan was not funded. Since there were no assets, the unfunded actuarial liability for benefits was \$60,390,000.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Funding Status and Funding Progress—As of May 31, 2013, the Village has had three actuarial valuations performed. Accordingly, information from the studies is presented in the Village’s Schedule of Funding Progress and the Schedule of Contributions below.

Actuarial Valuation Date	Fiscal Year Ended	Actuarial Value of Assets	Actuarial Accrued Liability ("AAL")	Unfunded AAL ("UAAL")	Funded Ratio	Covered Payroll	UAAL to Budget Covered Payroll
As of June 1, 2012	5/31/2013	\$ -	\$60,390,000	\$60,390,000	0%	\$15,480,000	390%
As of June 1, 2011	5/31/2012	-	55,870,000	55,870,000	0%	15,140,000	369%
As of June 1, 2010	5/31/2011	-	53,920,000	53,920,000	0%	15,560,000	347%

The Village’s Schedule of Contributions is shown below:

Year Ended May 31,	Annual Required Contribution	Contributions Made	Percentage Contributed
2013	\$ 5,140,000	\$ 1,830,000	37%
2012	4,935,000	1,760,000	36%
2011	4,720,000	1,600,000	34%

Actuarial Methods and Assumptions—Calculations are based on the types of benefits provided under the terms of the substantive plan, the plan as understood by the employer and the plan members, at the time of the valuation and on the pattern of cost sharing between the employee and plan members. The projection of benefits does not incorporate the potential effect of a change in the pattern of cost sharing between the employer and plan members in the future. Calculations reflect a long-term perspective, so methods and assumptions used include techniques that are designed to reduce short-term volatility.

In the June 1, 2012 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a valuation date of June 1, 2012 and measurement date of May 31, 2013. The expected investment rate of return on employer’s assets is 4.5%. The rate is based on the projected long-term earning rate of the assets expected to be available to pay benefits. Since the Village does not currently segregate funding for these benefits, the appropriate rate is the expected return on the employer’s assets. The expected inflation rate is 3.0%. The RP-2000 Mortality Table for males and females is used for mortality rates. The rates of decrement due to disability are assumed to be zero. The assumed rates of increase in health care vary from 5.0% to 9.5% and the administrative fees are assumed to increase at 3.0% per year. The unfunded actuarial accrued liability is being amortized over 30 years on a level dollar open basis, therefore the remaining amortization period at May 31, 2013 was twenty-five years.

8. RISK MANAGEMENT

The Village is exposed to various risks of loss related to damage and destruction of assets, vehicle liability, injuries to employees, health insurance and unemployment insurance. Certain risks are covered by commercial insurance purchased from independent third parties. There have not been any significant changes in any type of insurance coverage from the prior year, nor have there been any settlements which have exceeded insurance coverage in the past three fiscal years.

Judgments and Claims—The government-wide financial statements reflect the liability for workers' compensation and general liability claims. These amounts are based upon estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported, but not settled, and of claims that have been incurred but not reported ("IBNR"). The length of time for which such costs must be estimated varies depending on the coverage involved. Because actual claims costs depend on such complex factors as inflation, changes in doctrines of legal liability and damage awards, the process used in computing claims liabilities does not necessarily result in an exact amount. Claim liabilities are recomputed periodically using a variety of actuarial and statistical techniques. The variety of techniques produces current estimates that reflect recent settlements, claims frequency and other economic and social factors. A provision for inflation in the calculation of estimated future claims is implicit in the calculation because reliance is placed both on actual historical data that reflects past inflation and other factors that are considered to be appropriate modifiers of past experience.

An analysis of the activity of unpaid claims liabilities for the past two years is as follows:

	Workers' Compensation	General Liability	Total Judgments and Claims
Balance at June 1, 2012	\$ 1,531,993	\$ 305,926	\$ 1,837,919
Provision for claims and claims adjustments expenses	1,632,335	(78,229)	1,554,106
Claims and claims adjustment expenses paid	<u>(1,946,636)</u>	<u>(38,341)</u>	<u>(1,984,977)</u>
Balance at May 31, 2013	<u>\$ 1,217,692</u>	<u>\$ 189,356</u>	<u>\$ 1,407,048</u>
			Total
	Workers' Compensation	General Liability	Judgments and Claims
Balance at June 1, 2011	\$ 1,602,950	\$ 314,449	\$ 1,917,399
Provision for claims and claims adjustments expenses	1,541,933	197,674	1,739,607
Claims and claims adjustment expenses paid	<u>(1,612,890)</u>	<u>(206,197)</u>	<u>(1,819,087)</u>
Balance at May 31, 2012	<u>\$ 1,531,993</u>	<u>\$ 305,926</u>	<u>\$ 1,837,919</u>

9. SHORT-TERM DEBT

Liabilities for bond anticipation notes ("BANs") are generally accounted for in the Capital Projects Fund. State law requires that BANs issued for capital purposes be converted to long-term obligations within seven years after the original issue date.

The following is a summary of the Village's short-term debt for the year ended May 31, 2013:

Description	Interest Rate	Maturity Date	Balance 6/1/2012	Issued	Paid	Balance 5/31/2013
Bond anticipation notes	0.54%	2/27/2013	\$ 1,600,000	\$ -	\$ 1,600,000	\$ -
Bond anticipation notes	0.67%	2/26/2014	-	1,200,000	-	1,200,000
			<u>\$ 1,600,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,600,000</u>	<u>\$ 1,200,000</u>

10. LONG-TERM DEBT

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Further, the unmatured principal of general long-term debt does not require current appropriation and expenditure of governmental fund financial resources.

The Village's outstanding long-term liabilities include bonds payable, compensated absences, other post-employment benefit ("OPEB") obligations, and judgments and claims. The bonds payable of the Village are secured by its general credit and revenue raising powers, as per State statute.

A summary of changes in the Village's long-term debt at May 31, 2013 follows:

	Balance Outstanding 6/1/2012	Additions	Deletions	Balance Outstanding 5/31/2013	Current Portion
Bonds payable	\$ 34,335,000	\$ -	\$ 2,340,000	\$ 31,995,000	\$ 2,430,000
Compensated absences	4,369,045	1,405,433	1,465,193	4,309,285	215,464
OPEB	10,180,000	5,000,000	1,830,000	13,350,000	-
Judgments and claims	1,837,919	1,554,106	1,984,977	1,407,048	70,352
Total	<u>\$ 50,721,964</u>	<u>\$ 7,959,539</u>	<u>\$ 7,620,170</u>	<u>\$ 51,061,333</u>	<u>\$ 2,715,816</u>

Serial Bonds—The Village borrows money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the local government, are included in the government-wide statements. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.

Principal is paid annually, interest is paid semi-annually and is recorded in the General Fund. A summary of additions and payments of bonds payable for the year ended May 31, 2013 is shown in the table on the following page.

	Interest Rate	Year of Issue/ Maturity	Balance 6/1/2012	Additions	Payments	Balance 5/31/2013
General Fund:						
Serial Bond Issue	4.10%	2002-2022	\$ 345,000	\$ -	\$ 345,000	\$ -
Serial Bond Issue	4.02%	2003-2024	330,000	-	160,000	170,000
Serial Bond Issue	5.70%	2003-2024	280,000	-	135,000	145,000
Serial Bond Issue	3.83%	2004-2021	2,595,000	-	215,000	2,380,000
Serial Bond Issue	3.96%	2005-2025	4,135,000	-	220,000	3,915,000
Serial Bond Issue	4.00%	2006-2026	2,605,000	-	125,000	2,480,000
Serial Bond Issue	3.75%	2007-2024	5,505,000	-	325,000	5,180,000
Serial Bond Issue	4.25%	2008-2028	2,160,000	-	100,000	2,060,000
Brody Settled Claim	2.50%	2009-2015	300,000	-	100,000	200,000
Serial Bond Issue	3.49%	2009-2026	3,560,000	-	200,000	3,360,000
Refunding Bond Issue	3.00%	2011-2021	3,140,000	-	315,000	2,825,000
Refunding Bond Issue	2.00-3.00%	2012-2025	6,975,000	-	60,000	6,915,000
Refunding Bond Issue	2.00-3.30%	2012-2025	2,405,000	-	40,000	2,365,000
			<u>\$ 34,335,000</u>	<u>\$ -</u>	<u>\$ 2,340,000</u>	<u>\$ 31,995,000</u>

Compensated Absences—As explained in Note 1, the Village records the value of compensated absences. Pursuant to collective bargaining agreements, civil service employees are entitled to be compensated for accumulated sick leave. Police employees do not receive compensation for accumulated sick leave. Vacation days may be accumulated at the discretion of the Village Manager. A non-current liability totaling \$4,309,285 has been recorded, of which management estimates that \$215,464 is due within one year. Since the payment of compensated absences is dependent upon many factors, the timing of future payments is not readily determinable.

OPEB—As explained in Note 7, the Village's OPEB obligation represents amortization of post-employment health benefits.

Judgments and Claims—As explained in Note 8, the government-wide financial statements reflect the liability for workers' compensation and general liability claims.

Annual principal requirements to amortize all debt outstanding as of May 31, 2013 are:

Year ending May 31,	Serial Bonds	Compensated Absences	OPEB	Judgments and Claims	Total
2014	\$ 2,430,000	\$ 215,464	\$ -	\$ 70,352	\$ 2,715,816
2015	2,510,000	-	-	-	2,510,000
2016	2,500,000	-	-	-	2,500,000
2017	2,580,000	-	-	-	2,580,000
2018	2,675,000	-	-	-	2,675,000
2019-2023	13,560,000	-	-	-	13,560,000
2024-2028	5,740,000	-	-	-	5,740,000
Beyond	-	4,093,821	13,350,000	1,336,696	18,780,517
Total	<u>\$ 31,995,000</u>	<u>\$ 4,309,285</u>	<u>\$ 13,350,000</u>	<u>\$ 1,407,048</u>	<u>\$ 51,061,333</u>

11. NET POSITION AND FUND BALANCE

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net Investment in Capital Assets**—This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Capital assets, net of accumulated depreciation		\$42,921,478
Related debt:		
Serial bonds:		
Total serial bonds issued for capital assets	\$(28,905,400)	
Total bond anticipation notes issued for capital assets	(1,200,000)	
Unspent debt proceeds restricted for capital projects	<u>1,288,021</u>	<u>(28,817,379)</u>
Net investment in capital assets		<u>\$14,104,099</u>

- **Restricted Net Position**—This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Workers' compensation payments	\$ 1,766,591
Liability claims	114,482
Special Purpose Fund	31,230
Debt Service Fund	<u>578,827</u>
Total	<u>\$ 2,491,130</u>

- **Unrestricted Net Position**—This category represents net position of the Village not restricted for any project or other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance maintained by the Village at May 31, 2013 includes:

- **Prepaid Items**—Represents amounts, \$353,124, prepaid to the New York State Retirement Systems and the Village's workers' compensation administrator that are applicable to future accounting periods.

In the fund financial statements, restricted fund balances are amounts constrained to specific purposes (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.

Restrictions of the Village at May 31, 2013 include:

Restricted for:

Workers' compensation payments	\$ 1,766,591
Liability claims	114,482
Special Purpose Fund	31,230
Capital Projects Fund	536,886
Debt Service Fund	<u>578,827</u>
Total	<u>\$ 3,028,016</u>

- **Workers' Compensation Payments**—Represents funds provided, pursuant to General Municipal Law, to fund the Village's payments for its self-insured workers' compensation program.
- **Liability Claims**—Represents reserve established in accordance with section 6-n of the General Municipal Law and will be used to pay claims, actions or judgments against the Village that results from personal injuries or property damage.
- **Special Purpose Fund**—Represents amounts that report the difference between assets and liabilities of the certain programs with constraints placed on their use by either external parties and/or statute.
- **Capital Projects Fund**—Represents funds that have been reserved to fund future capital projects.
- **Debt Service Fund**—Represents amounts within Debt Service Fund set aside for future payments on the Village's indebtedness.

Commitments are amounts that are subject to a purpose constraint imposed by a formal action of the Village's highest level of decision-making authority. As of May 31, 2013, the Village reported the following commitment:

- **Committed for Debt Service**—Represents amounts (\$268,462) within the General Fund set aside for future payments on the Village's indebtedness.
- **Committed for Encumbrances**—Represents amounts (\$165,818) in the General Fund which have been committed through purchase orders or contracts. The Village considers encumbrances to be significant for amounts that are encumbered in excess of \$100,000. The Village reported no significant encumbrances in the General Fund at May 31, 2013.

The Village Board authorizes the Village Manager to make a determination of the assigned amounts of fund balance. Assigned funds represent amounts intended to be used for a specific purpose. For example the amount appropriated to reduce the tax levy as determined through the budget process and finalized when the tax rates are established would be considered assigned fund balance. In the fund financial statements, assignments by the Village at May 31, 2013 include:

- **Assigned for Subsequent Year's Expenditures**—Represents funds (\$800,000) to be used to assist in supporting the subsequent year's authorized appropriations.

If the Village must use funds for emergency expenditures the Village Board shall authorize the Village Manager to expend funds first from funds classified as nonspendable (if funds become available) then restricted funds. The use of committed and assigned funds will occur after the exhaustion of available restricted funds. Finally, if no other fund balances are available the Village will use unassigned fund balance.

12. INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables are short term in nature and exist because of temporary advances of payments made on behalf of other funds. The composition of interfund balances as of May 31, 2013 is as follows:

	<u>Interfund</u>	
	<u>Receivable</u>	<u>Payable</u>
Governmental funds:		
General Fund	\$ 22,808	\$ -
Capital Projects Fund	30,000	2,455
Debt Service Fund	2,455	-
Fiduciary funds:		
Agency Fund	-	52,808
Total	<u>\$ 55,263</u>	<u>\$ 55,263</u>

The outstanding balances between funds result from payments made on behalf of other funds or temporary advances. All of these balances are expected to be collected/paid within the subsequent year.

The Village made the following transfers during the year ended May 31, 2013:

	<u>Transfers out:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	
Transfers in:				
General Fund	\$ -	\$ 6,005	\$ 200,000	\$ 206,005
Capital Projects Fund	467,360	-	-	467,360
Debt Service Fund	-	189,059	-	189,059
	<u>\$ 467,360</u>	<u>\$ 195,064</u>	<u>\$ 200,000</u>	<u>\$ 862,424</u>

Transfers are used primarily to move funds from the Debt Service Fund to the General Fund for the payment on the Village's bonded debt. Additionally, transfers move amounts earmarked in the operating funds to fulfill commitments for Capital Projects and General Funds' expenditures.

13. AGENCY FUND

An agency fund exists for employee withholding and temporary deposit funds. The following is a summary of changes in assets and liabilities during the year ended May 31, 2013:

	Balance 6/1/2012	Additions	Deletions	Balance 5/31/2013
ASSETS				
Cash	\$ 1,247,533	\$ 17,587,493	\$ 17,623,157	\$ 1,211,869
Total assets	<u>\$ 1,247,533</u>	<u>\$ 17,587,493</u>	<u>\$ 17,623,157</u>	<u>\$ 1,211,869</u>
LIABILITIES				
Temporary withholdings liabilities	\$ 1,214,737	\$ 18,163,798	\$ 18,219,474	\$ 1,159,061
Accounts payable	-	5,193,314	5,193,314	-
Due to other funds	32,796	16,721,483	16,701,471	52,808
Total liabilities	<u>\$ 1,247,533</u>	<u>\$ 40,078,595</u>	<u>\$ 40,114,259</u>	<u>\$ 1,211,869</u>

14. LABOR RELATIONS

Village employees are represented by four bargaining units with the balance governed by Village Board rules and regulations. The Port Chester Police Association has a contract settled through May 31, 2013 and the CSEA Civil Service agreement expires on May 31, 2015. The Port Chester Professional Fire Fighters Association has an unsettled contract and is in negotiations as of May 31, 2013.

15. CONTINGENCIES

The Village receives numerous notices of claims for damages occurring generally from false arrest, negligence, bodily injury, breach of contract, defamation of character and invasion of privacy. The filing of such claims commences a statutory period for initiating judicial action. There are currently numerous actions of this type pending against the Village. It is the opinion of the counsel that an adverse decision in any of the claims would not significantly impair the Village's financial condition. Additionally, the Village is subject to various tax certiorari matters.

The Village receives significant financial assistance from numerous Federal and State governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions that are specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed expenditures resulting from such audits could become a liability of the Village. The amount, if any, of the expenditures which may be disallowed cannot be determined at this time, although the Village expects such amounts to be immaterial to the Village's financial statements.

16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 27, 2013, which is the date the financial statements are available for issuance, and have determined, except as described below, there are no subsequent events that require disclosure under generally accepted accounting principles.

On August 27, 2013, the Village of Port Chester issued \$3,415,000 of bond anticipation notes with a net interest rate of 0.43 percent. These notes mature on February 26, 2014.

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COMBINING FUND
FINANCIAL STATEMENTS

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VILLAGE OF PORT CHESTER, NEW YORK
Combining Balance Sheet—Nonmajor Governmental Funds
May 31, 2013

	Special Purpose Fund	Debt Service Fund	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Restricted cash	\$ 31,230	\$ 576,372	\$ 607,602
Due from other funds	-	2,455	2,455
Total assets	<u>\$ 31,230</u>	<u>\$ 578,827</u>	<u>\$ 610,057</u>
 FUND BALANCES			
Restricted	<u>\$ 31,230</u>	<u>\$ 578,827</u>	<u>\$ 610,057</u>
Total fund balances	<u>\$ 31,230</u>	<u>\$ 578,827</u>	<u>\$ 610,057</u>

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VILLAGE OF PORT CHESTER, NEW YORK
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—
Nonmajor Governmental Funds
Year Ended May 31, 2013

	Special Purpose Fund	Debt Service Fund	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Use of money and property	\$ -	\$ 2,788	\$ 2,788
Miscellaneous	<u>3,374,224</u>	<u>22,088</u>	<u>3,396,312</u>
Total revenues	<u>3,374,224</u>	<u>24,876</u>	<u>3,399,100</u>
EXPENDITURES			
Current:			
General government support	<u>3,413,066</u>	-	<u>3,413,066</u>
Total expenditures	<u>3,413,066</u>	-	<u>3,413,066</u>
Excess (deficiency) of revenues over expenditures	<u>(38,842)</u>	<u>24,876</u>	<u>(13,966)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	189,059	189,059
Transfers out	-	(200,000)	(200,000)
Total other financing sources (uses)	<u>-</u>	<u>(10,941)</u>	<u>(10,941)</u>
Net change in fund balances	(38,842)	13,935	(24,907)
Fund balances—beginning	<u>70,072</u>	<u>564,892</u>	<u>634,964</u>
Fund balances—ending	<u>\$ 31,230</u>	<u>\$ 578,827</u>	<u>\$ 610,057</u>

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FEDERAL AWARDS

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VILLAGE OF PORT CHESTER, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended May 31, 2013

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Federal Expenditures
U.S. Department of Housing and Urban Development:		
Passed through Westchester County:		
Community Development Block Grant/Entitlement Grants	14.218	\$ 59,121
Direct programs:		
Community Development Block Grants		
Economic Development Initiative	14.246	<u>58,711</u>
Total U.S. Department of Housing and Urban Development		<u>117,832</u>
U.S. Department of Justice—Bureau of Justice Assistance:		
Direct programs:		
Bulletproof Vest Partnership Program	16.607	16,145
Recovery Act - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	16.810	<u>2,465</u>
Total U.S. Department of Justice—Bureau of Justice Assistance		<u>18,610</u>
U.S. Department of Health and Human Services:		
Passed through Westchester County:		
Special Programs for the Aging—Title III, Part B— Grants for Supportive Services and Senior Centers	93.044	77,769
Special Programs for the Aging—Title III, Part C— Nutrition Services	93.045	<u>15,224</u>
Total U.S. Department of Health and Human Services		<u>92,993</u>
U.S. Department of Homeland Security:		
Passed through NYSOEM:		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	<u>560,446</u>
Total U.S. Department of Homeland Security		<u>560,446</u>
Total Expenditures of Federal Awards		<u>\$ 789,881</u>

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

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VILLAGE OF PORT CHESTER, NEW YORK
Notes to the Schedule of Expenditures of Federal Awards
Year Ended May 31, 2013

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Village of Port Chester, New York (the “Village”) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

2. BASIS OF ACCOUNTING

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program.

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable program and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program, which are periodically reconciled with the Village’s financial reporting system.

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and Village Trustees
Village of Port Chester, New York:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village of Port Chester, New York (the "Village"), as of and for the year ended May 31, 2013, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated September 27, 2013 (August 8, 2013 as to the Village of Port Chester Industrial Development Agency).

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2013-1, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Village's Response to Findings

The Village's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Village's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

September 27, 2013

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

Honorable Mayor and Village Trustees
Village of Port Chester, New York

Report on Compliance for Each Major Federal Program

We have audited the Village of Port Chester, New York's (the "Village") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the Village's major federal programs for the year ended May 31, 2013. The Village's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Village's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Village's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Village's compliance.

Opinion on Each Major Federal Program

In our opinion, the Village complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2013.

Report on Internal Control Over Compliance

Management of the Village is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Village's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

September 27, 2013

VILLAGE OF PORT CHESTER, NEW YORK
Schedule of Findings and Questioned Costs
Year Ended May 31, 2013

Part I. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- | | | |
|---|---------|-------------------|
| 1. Material weakness(es) identified? | ___ Yes | ✓ No |
| 2. Significant deficiency(ies) identified not considered to be material weakness(es)? | ✓ Yes | ___ None reported |
| 3. Noncompliance material to financial statements noted? | ___ Yes | ✓ No |

Federal Awards:

Internal control over major programs:

- | | | |
|---|---------|-----------------|
| 4. Material weakness(es) identified? | ___ Yes | ✓ No |
| 5. Significant deficiency(ies) identified not considered to be material weakness(es)? | ___ Yes | ✓ None reported |

Type of auditors' report issued on compliance for major programs: Unmodified

- | | | |
|---|---------|------|
| 6. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 (section .510(a))? | ___ Yes | ✓ No |
| 7. The Village's major program was: | | |

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
8. Dollar threshold used to distinguish between Type A and Type B programs?	\$ <u>300,000</u>
9. Auditee qualified as low-risk auditee?	___ Yes ✓ No

Part II. FINANCIAL STATEMENT FINDINGS SECTION

We consider the deficiency presented below to be a significant deficiency in internal control.

Finding 2013-1—Capital Projects Deficit

Criteria – Appropriate maintenance and review of individual capital projects and fund balances is necessary to produce a reliable and accurate presentation of the Village’s financial condition relating to its Capital Projects Fund.

Condition – As in the prior year, the Village had capital projects that were in a deficit position. Additionally, there were projects that appeared inactive and had old outstanding purchase orders.

Effect – The Village is at risk of inappropriately funding deficit capital projects. Additionally, the existence of inactive projects increases the risk of misstatement of the financial statements and the potential misappropriation of assets.

Cause – Capital projects in prior years were not closely monitored and maintained by the Village.

Recommendation – It is recommended that during its review procedures the Village monitor their capital projects to ensure that any deficits are remedied through adequate funding. Additionally, the Village’s procedures should appropriately close out inactive or completed projects.

Management’s Corrective Action Plan – The Village has aggressively been reviewing its active and inactive capital projects to ensure that projects are being monitored, maintained and closed out on a timely basis. The Village closed out many inactive capital projects during the fiscal year and appropriate amounts were returned to the Debt Service Fund to pay off outstanding debt. The Village is also continuing its discussion of the implementation of a Five (5) Year Capital Plan.

Part III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

No matters were reported.

Draft

VILLAGE OF PORT CHESTER, NEW YORK
Summary Schedule of Prior Audit Findings
Year Ended May 31, 2013

No matters related to Federal Awards were reported in the prior year.

Draft

Village of Port Chester
Revenue/Expenditure Summary
As of September 30, 2013

	FY 2013-14						FY 2012-13	FY 2011-12
	Original Budget	Adjusted Budget	June - Sept. Actual	Encumbered	Available Balance	Percent Balance	Jun-Sept Actual	June-Sept Actual
REVENUES								
Property Tax	\$ 21,896,467	\$ 21,896,467	\$ 21,898,877		\$ (2,410)	100%	\$ 21,899,840	\$ 21,960,216
Other Tax Items	\$ 818,194	\$ 818,194	\$ 712,312		\$ 105,882	87%	\$ 191,923	\$ 643,526
Non-Property Tax Items	\$ 4,772,000	\$ 4,772,000	\$ 167,016		\$ 4,604,984	3%	\$ 145,852	\$ 138,226
Departmental Income	\$ 3,726,736	\$ 3,840,408	\$ 1,276,331		\$ 2,564,077	33%	\$ 1,019,190	\$ 1,003,228
Use of Money & Property	\$404,966	\$404,966	\$ 122,369		\$282,597	30%	\$ 117,912	\$ 133,999
Licenses & Permits	\$ 224,522	\$ 224,522	\$ 99,566		\$ 124,956	44%	\$ 69,688	\$ 47,356
Fines & Forfeitures	\$ 2,014,000	\$ 2,048,521	\$ 355,478		\$ 1,693,043	17%	\$ 332,776	\$ 351,584
Miscellaneous	\$ 136,000	\$ 136,000	\$ 7,424		\$ 128,576	5%	\$ 51,281	\$ 26,956
State Aid	\$ 695,129	\$ 695,129	\$ 399,935		\$ 295,194	58%	\$ 402,735	\$ 448,211
Federal Aid	\$ 124,082	\$ 124,082	\$ 25,435		\$ 98,647	20%	\$ 36,006	\$ 4,182
Total Revenues	\$ 34,812,096	\$ 34,960,289	\$ 25,064,744		\$ 9,895,545	72%	\$ 24,267,204	\$ 24,757,485
EXPENDITURES								
General Government Support	5,722,910	5,494,938	1,534,934	33,616	\$ 3,926,388	28%	1,476,484	1,365,830
Public Safety	10,800,962	11,226,425	3,000,351	57,406	\$ 8,168,668	27%	2,922,414	2,988,646
Health	275,834	275,834	152,672	-	\$ 123,162	55%	152,672	152,672
Transportation	1,580,943	1,582,232	388,184	-	\$ 1,194,048	25%	367,523	322,574
Economic Opportunity & Development	373,577	373,681	99,091	1,702	\$ 272,888	27%	100,352	100,840
Culture & Recreation	1,932,843	1,954,843	922,584		\$ 1,032,259	47%	924,860	921,851
Home & Community Services	2,299,733	2,308,668	571,256	9,401	\$ 1,728,011	25%	548,222	647,376
Employee Benefits	9,698,077	9,781,723	3,279,561	-	\$ 6,502,162	34%	2,573,164	2,462,473
Debt Service:								
Principal	2,830,000	2,830,000	1,020,000		\$ 1,810,000	36%	\$ 985,000	\$ 1,110,000
Interest	1,047,217	1,047,217	283,626	0	\$ 763,591	27%	\$ 301,476	\$ 323,141
Total Expenditures	36,562,096	36,875,561	11,252,260	102,126	\$ 25,521,175	31%	10,352,167	10,395,403
Excess (deficiency) of revenues over (under) expenditures	(1,750,000)	\$ (1,915,272)	\$ 13,812,484	\$ 102,126	\$ 13,914,610		13,915,037	\$ 14,362,082
OTHER FINANCING SOURCES (USES)								
Transfers In	900,000	900,000	-		\$ 900,000	0%	\$ -	\$ -
Transfers Out	(50,000)	(50,000)	(35,000)		\$ (15,000)	70%	\$ (22,500)	\$ (62,273)
Total Other Financing Sources (Uses)	850,000	850,000	(35,000)		\$ 885,000	-4%	\$ (22,500)	\$ (62,273)
Net Change In Fund Balances	(900,000)	\$ (1,065,272)	\$ 13,777,484	\$ 102,126	\$ 13,675,358		13,892,537	\$ 14,299,808

**Village of Port Chester
Workers Comp History & Analysis**

Vendors	FY 2009-10	FY 2010-11	%Change	FY 2011-12	% Change	FY 2012-13	% Change
Special Funds	\$ 20,649	\$ 63,714	209%	\$ 73,133	15%	\$ 1,222	-98%
Seccion 32-Settlement	\$ 120,000	\$ -	-100%	\$ -	0%	\$ 124,800	0%
Section 32 Payments	\$ 247,415	\$ 126,417	-49%	\$ 130,412	3%	\$ 76,768	-41%
PMA	\$ 12,000	\$ 13,000	8%	\$ 12,000	-8%	\$ 11,000	-8%
PERMA	\$ 967,931	\$ 1,138,255	18%	\$ 1,339,527	18%	\$ 1,567,143	17%
WC Chair	\$ -	\$ 6,582	0%	\$ 29,030	341%	\$ 96,121	231%
Funds for Re-opened Cases	\$ -	\$ 34,893	0%	\$ 28,609	-18%	\$ 44,640	56%
Total	\$ 1,367,995	\$ 1,382,861	1%	\$ 1,612,710	17%	\$ 1,921,693	19%

Prepared by the Treasurer's Office.

**VILLAGE OF PORT CHESTER
GENERAL FUND
FUND BALANCE HISTORY
*Audited***

	FY2000-01	FY2001-02	FY2002-03	FY2003-04	FY2004-05	FY2005-06	FY2006-07	FY2007-08	FY2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Revenue	20,481,420	20,647,706	20,932,636	23,569,334	29,732,798	29,761,046	32,848,979	35,750,427	34,320,454	35,322,845	35,463,763	34,899,652	35,763,259
Expenses	20,262,007	21,486,536	22,710,150	24,290,696	28,157,352	28,412,730	31,401,026	33,682,742	33,354,399	34,882,604	35,606,642	34,635,402	36,890,633
Ending FB	219,413	(838,830)	(1,777,514)	(721,362)	1,575,446	1,348,316	1,447,953	2,067,685	966,055	440,241	(142,879)	264,250	(1,127,374)
Beginning FB	3,474,096	3,693,509	2,854,679	1,731,651	1,010,289	2,585,735	3,934,051	5,382,004	7,449,689	8,415,745	8,855,985	8,713,106	8,977,355
Prior Period Adj			654,486										
Total FB	3,693,509	2,854,679	1,731,651	1,010,289	2,585,735	3,934,051	5,382,004	7,449,689	8,415,744	8,855,986	8,713,106	8,977,356	7,849,981
FB-NS/Rstd/Com	1,011,691	798,929	692,413	684,873	1,367,842	1,394,815	1,486,023	2,960,719	2,726,943	3,030,754	3,119,169	3,285,046	2,668,477
FB Assigned	300,000	300,000	150,000	-	-	-	-	550,000	750,000	650,000	825,000	865,000	800,000
FB Unassigned	2,381,818	1,755,750	889,238	325,416	1,217,893	2,539,236	3,895,981	3,938,970	4,938,802	5,175,231	4,768,937	4,827,309	4,381,504
Total FB	3,693,509	2,854,679	1,731,651	1,010,289	2,585,735	3,934,051	5,382,004	7,449,689	8,415,745	8,855,985	8,713,106	8,977,355	7,849,981

Prepared by Treasurer's Office 11/15/13.

Rev/Exp Comparison Control Report Parameters

Report ID:	001				
Year:	2013	Include Beg. Encumbrance:	Yes		
Period:	6	To:	9	Apply to Prior Years:	Yes
Description:	Display	Apply % to Original Budget:	No		
Spacing:	Single	Print Parent Account:	No		
Acct Status:	Active	Use Alt Fund:	No		
Suppress Zero Accts.:	All	Grand Totals on Separate Page:	No		
Summary Only:	No	Include Req:	No		

Account Table: 001 FUND 001 GENERAL FUND

Rule No.	Component	From	To	Acct Type	From	To
1	FUND	001	001			

Alt. Sort Table:

Sort:	Sort	Subtotal	Page Break	Subheading
1	Fund	Yes	No	Yes
2	Type	Yes	No	Yes
3	Dept	Yes	Yes	Yes
4	Group	Yes	No	Yes

VILLAGE OF PORT CHESTER

Rev/Exp Comparison Control Report

Period From: 6 To: 9

Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type R	Revenue								
Dept 0001	.								
Group									
001.0001.1001	REAL PROPERTY TAXES	21,896,467.00	21,896,467.00	(21,898,877.03)	0.00	(2,410.03)	(100.01)	(21,899,840.02)	(21,960,215.94)
001.0001.1081	P I L O T	756,820.00	756,820.00	(645,058.27)	0.00	111,761.73	(85.23)	(34,769.88)	(579,385.25)
001.0001.1087	SDWLK BETTERMENT PROG- PH 1	9,531.00	9,531.00	(9,531.00)	0.00	0.00	(100.00)	(9,825.85)	(58,383.82)
001.0001.1088	SDWLK BETTERMENT PROG- PH 2	18,843.00	18,843.00	(22,205.90)	0.00	(3,362.90)	(117.85)	(142,113.66)	0.00
001.0001.1090	INT & PEN - REAL PROP TAX	33,000.00	33,000.00	(35,516.43)	0.00	(2,516.43)	(107.63)	(5,213.67)	(5,757.20)
001.0001.1120	SALES TAX REVENUE	3,950,000.00	3,950,000.00	0.00	0.00	3,950,000.00	0.00	0.00	0.00
001.0001.1128	GROSS RECEIPTS - ELECTRIC	350,000.00	350,000.00	(91,446.69)	0.00	258,553.31	(26.13)	(84,155.98)	(87,845.83)
001.0001.1129	GROSS RECEIPTS - TELEPHONE	20,000.00	20,000.00	(6,844.39)	0.00	13,155.61	(34.22)	(10,657.13)	(2,742.58)
001.0001.1130	GROSS RECEIPTS - WATER	55,000.00	55,000.00	(17,229.76)	0.00	37,770.24	(31.33)	0.00	0.00
001.0001.1131	GROSS RECEIPTS TAX - CABLE TV	397,000.00	397,000.00	(51,495.64)	0.00	345,504.36	(12.97)	(51,038.86)	(47,637.14)
001.0001.1256	ZONING BOOKS & MAPS FEES	500.00	500.00	0.00	0.00	500.00	0.00	0.00	(25.00)
001.0001.1258	CAFE LICENSE	900.00	900.00	(300.00)	0.00	600.00	(33.33)	(700.00)	(300.00)
001.0001.1260	REGISTRAR OF VITAL STATISTICS	15,000.00	15,000.00	(4,103.00)	0.00	10,897.00	(27.35)	(5,270.00)	(5,340.00)
001.0001.1520	POLICE REPORT FEES	4,000.00	4,000.00	(1,360.72)	0.00	2,639.28	(34.02)	(2,735.20)	(3,668.55)
001.0001.1522	REIMB PRISONER TRANS FEES	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00	(13,149.56)	(13,223.36)
001.0001.1524	D W I REIMBURSEMENT	4,000.00	4,000.00	(1,739.76)	0.00	2,260.24	(43.49)	0.00	0.00
001.0001.1525	TOWING & ABANDONED VEHICLE CHG	7,000.00	7,000.00	(1,815.00)	0.00	5,185.00	(25.93)	(2,165.00)	(1,945.00)
001.0001.1540	FIRE INSPECTION FEES	117,466.00	117,466.00	(40,500.00)	0.00	76,966.00	(34.48)	(10,510.00)	(2,870.00)
001.0001.1543	STOP WORK ORDER FEE	4,000.00	4,000.00	(9,727.67)	0.00	(5,727.67)	(243.19)	(726.00)	0.00
001.0001.1560	SAFETY INSPECT/BLDG PERMITS	250,979.00	250,979.00	(98,142.13)	0.00	152,836.87	(39.10)	(87,445.00)	(43,139.00)
001.0001.1561	SAFETY INSPECTION/SEARCHES	45,000.00	45,000.00	(28,220.00)	0.00	16,780.00	(62.71)	(18,368.00)	(4,060.00)
001.0001.1562	SAFETY INSPECT/CO TEMPORARY	31,391.00	31,391.00	(7,525.00)	0.00	23,866.00	(23.97)	(1,000.00)	(150.00)
001.0001.1563	SAFETY INSPECTION/OCCUPANCY	40,000.00	40,000.00	(13,025.00)	0.00	26,975.00	(32.56)	(3,847.00)	(500.00)
001.0001.1565	RE-INSPECTION FEES (BUILDING PERMITS)	500.00	500.00	(1,275.00)	0.00	(775.00)	(255.00)	(225.00)	0.00
001.0001.1567	PERMITS/TANK	2,400.00	2,400.00	0.00	0.00	2,400.00	0.00	0.00	0.00
001.0001.1568	PERMITS/FIRE ALARM	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
001.0001.1589	OTHER PUB SAFETY INC FR DEVELOPER	0.00	113,672.00	(113,672.00)	0.00	0.00	(100.00)	0.00	0.00
001.0001.1740	PARKING METER FEES	1,264,626.00	1,264,626.00	(348,199.35)	0.00	916,426.65	(27.53)	(292,288.09)	(287,561.51)
001.0001.1741	DECAL FEES	70,000.00	70,000.00	(2,067.00)	0.00	67,933.00	(2.95)	(1,858.00)	(8,358.50)
001.0001.2000	YOUTH BASEBALL	0.00	0.00	0.00	0.00	0.00	0.00	(240.00)	0.00

VILLAGE OF PORT CHESTER

Rev/Exp Comparison Control Report

Period From: 6 To: 9

Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type R	Revenue								
Dept 0001	.								
Group									
001.0001.2000	PROGRAMS								
001.0001.2002	SOFTBALL FEES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	(1,900.00)	(950.00)
001.0001.2004	INSTRUCTIONAL PROGRAMS	9,000.00	9,000.00	(3,055.00)	0.00	5,945.00	(33.94)	(3,530.00)	(2,455.00)
001.0001.2005	BOCCE	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
001.0001.2008	DAY CAMP FEES	95,000.00	95,000.00	(99,145.00)	0.00	(4,145.00)	(104.36)	(97,376.67)	(97,530.00)
001.0001.2009	CUB CAMP FEES	6,000.00	6,000.00	(7,180.00)	0.00	(1,180.00)	(119.67)	(4,475.00)	(4,370.00)
001.0001.2011	PARK FEES-RECREATION	10,000.00	10,000.00	(2,922.50)	0.00	7,077.50	(29.23)	(2,610.00)	(2,435.00)
001.0001.2013	REC BROCHURE ADVERTISEMENTS	800.00	800.00	0.00	0.00	800.00	0.00	0.00	(300.00)
001.0001.2014	SOCCER REVENUE	25,000.00	25,000.00	(3,270.00)	0.00	21,730.00	(13.08)	(2,508.00)	(4,905.00)
001.0001.2019	IIIC-1 LOCAL NUTRITION CONTRIB	15,597.00	15,597.00	(6,034.00)	0.00	9,563.00	(38.69)	(5,263.00)	(4,803.00)
001.0001.2020	IIIC-2 LOCAL NUTRITION CONTRIB	1,400.00	1,400.00	(421.00)	0.00	979.00	(30.07)	(401.00)	(467.00)
001.0001.2021	IIIB - LOCAL NUTRITION CONTRIB	1,000.00	1,000.00	(444.00)	0.00	556.00	(44.40)	(667.00)	(351.00)
001.0001.2022	SNAP - LOCAL NUTRITION CONTRIB	1,800.00	1,800.00	(422.00)	0.00	1,378.00	(23.44)	(729.00)	(713.00)
001.0001.2040	MARINA CHARGES	40,000.00	40,000.00	(2,660.00)	0.00	37,340.00	(6.65)	0.00	(300.00)
001.0001.2081	AT&T/BELL CELL TOWER LEASE	76,000.00	76,000.00	(25,333.36)	0.00	50,666.64	(33.33)	(25,333.36)	(24,000.00)
001.0001.2082	NEXTEL - H/S ANTENNA LEASE	36,800.00	36,800.00	(12,667.68)	0.00	24,132.32	(34.42)	(12,298.72)	(14,925.65)
001.0001.2110	BOARD OF APPEALS	10,000.00	10,000.00	(9,550.00)	0.00	450.00	(95.50)	(2,350.00)	(3,500.00)
001.0001.2111	SPEC EXCEPTION USE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	(1,000.00)	0.00
001.0001.2112	SUBDIVISION	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	(2,500.00)	0.00
001.0001.2113	SITE APPLICATIONS	25,000.00	25,000.00	(3,550.00)	0.00	21,450.00	(14.20)	(7,315.00)	(1,865.00)
001.0001.2114	MAP CHANGE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
001.0001.2115	PLANNING FEES	60,000.00	60,000.00	0.00	0.00	60,000.00	0.00	0.00	(10,375.00)
001.0001.2120	ARCHITECTURAL BOARD OF REVIEW	3,157.00	3,157.00	(2,050.00)	0.00	1,107.00	(64.94)	(1,150.00)	(290.00)
001.0001.2121	ENVIRONMENTAL FEES	2,000.00	2,000.00	(50.00)	0.00	1,950.00	(2.50)	(600.00)	(300.00)
001.0001.2130	REFUSE & GARBAGE CHARGES	25,000.00	25,000.00	(8,300.00)	0.00	16,700.00	(33.20)	(11,321.20)	(25,313.00)
001.0001.2131	SCRAP METAL RECOVERY	10,000.00	10,000.00	(2,485.00)	0.00	7,515.00	(24.85)	(4,068.00)	(5,198.00)
001.0001.2132	GREEN WASTE TIP FEES	430,000.00	430,000.00	(119,894.93)	0.00	310,105.07	(27.88)	(106,610.20)	(153,721.00)
001.0001.2165	ETPA CHARGES	4,500.00	4,500.00	40.00	0.00	4,540.00	0.89	0.00	170.00
001.0001.2262	FIRE PROTECTION/RYE BROOK	933,220.00	933,220.00	(311,097.32)	0.00	622,122.68	(33.34)	(304,997.32)	(296,690.00)
001.0001.2302	SNOW REMOVAL OTHER GOVERN	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
001.0001.2303	SNOW REMOVAL NY STATE	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00	0.00	(15,426.26)
001.0001.2304	GASOLINE-OTHER GOVERNMENT	27,000.00	27,000.00	(11,814.99)	0.00	15,185.01	(43.76)	(9,338.21)	0.00

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type R	Revenue								
Dept 0001	.								
Group									
001.0001.2305	DIESEL-OTHER GOVERNMENT	22,000.00	22,000.00	(10,454.04)	0.00	11,545.96	(47.52)	(7,953.34)	0.00
001.0001.2401	INTEREST EARNINGS	9,000.00	9,000.00	(3,508.08)	0.00	5,491.92	(38.98)	(4,762.97)	(4,406.94)
001.0001.2409	RENTS - VILLAGE HALL (HORTON)	265,000.00	265,000.00	(72,513.70)	0.00	192,486.30	(27.36)	(67,906.45)	(83,165.29)
001.0001.2410	RENTAL OF REAL PROPERTY	1,000.00	1,000.00	(200.00)	0.00	800.00	(20.00)	0.00	(90.00)
001.0001.2411	PARK PROPERTY RENTAL	1,000.00	1,000.00	(1,062.80)	0.00	(62.80)	(106.28)	(1,360.73)	(1,161.00)
001.0001.2412	YACHT CLUB RENT	16,166.00	16,166.00	(7,083.35)	0.00	9,082.65	(43.82)	(6,250.00)	(6,250.00)
001.0001.2503	ROOMING HOUSE BUSINESS LICENSE	1,422.00	1,422.00	(1,242.00)	0.00	180.00	(87.34)	(660.00)	0.00
001.0001.2506	HAWKER & PEDDLER	3,571.00	3,571.00	(200.00)	0.00	3,371.00	(5.60)	(150.00)	(150.00)
001.0001.2511	TAXI OWNER'S LIC FEE	37,250.00	37,250.00	(34,440.00)	0.00	2,810.00	(92.46)	(26,650.00)	(8,212.00)
001.0001.2512	TAXI COMPANY'S LIC FEE	2,475.00	2,475.00	0.00	0.00	2,475.00	0.00	0.00	(500.00)
001.0001.2540	BINGO/RECEIPTS	1,500.00	1,500.00	(585.64)	0.00	914.36	(39.04)	(612.15)	(640.51)
001.0001.2541	BINGO/LICENSES	300.00	300.00	0.00	0.00	300.00	0.00	0.00	0.00
001.0001.2542	GAMES OF CHANCE	20.00	20.00	0.00	0.00	20.00	0.00	0.00	0.00
001.0001.2545	DANCING/ENT LICENSES	9,600.00	9,600.00	(1,960.00)	0.00	7,640.00	(20.42)	(3,550.00)	(3,800.00)
001.0001.2546	AUTO DEV/LAUNDRY LICENSES	4,977.00	4,977.00	(2,015.00)	0.00	2,962.00	(40.49)	0.00	(1,125.00)
001.0001.2547	AMUSEMENT DEV/VIDEO LICENSES	4,175.00	4,175.00	(835.00)	0.00	3,340.00	(20.00)	(50.00)	0.00
001.0001.2589	MISC DOCUMENT COPY FEES	1,000.00	1,000.00	(258.99)	0.00	741.01	(25.90)	(291.75)	(374.72)
001.0001.2590	PERMITS/ELECTRICAL	18,571.00	18,571.00	(11,050.00)	0.00	7,521.00	(59.50)	(4,650.00)	(3,300.00)
001.0001.2591	PERMITS/PLUMBING	23,697.00	23,697.00	(16,705.00)	0.00	6,992.00	(70.49)	(3,814.00)	(3,524.00)
001.0001.2592	PERMITS/DEMOLITION	2,000.00	2,000.00	(150.00)	0.00	1,850.00	(7.50)	0.00	(1,855.00)
001.0001.2593	PERMITS/SIGNS	4,000.00	4,000.00	(1,100.00)	0.00	2,900.00	(27.50)	(350.00)	(440.00)
001.0001.2594	PERMITS/SIDEWALK OBSTRUCTION	10,000.00	10,000.00	(2,220.00)	0.00	7,780.00	(22.20)	(5,280.00)	(2,820.00)
001.0001.2595	PERMITS/CURB CUTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(60.00)
001.0001.2596	PERMITS/STREET OPENINGS	40,000.00	40,000.00	(18,015.20)	0.00	21,984.80	(45.04)	(11,567.00)	(11,440.00)
001.0001.2597	PERMITS/SEWER CONNECTION	16,000.00	16,000.00	0.00	0.00	16,000.00	0.00	0.00	(2,500.00)
001.0001.2598	PERMITS/ROLL-OFF BOXES	1,100.00	1,100.00	(179.00)	0.00	921.00	(16.27)	(440.00)	(250.00)
001.0001.2599	PERMITS/SIDEWALK OPENINGS	7,000.00	7,000.00	(4,450.00)	0.00	2,550.00	(63.57)	(6,173.50)	(485.00)
001.0001.2600	ALARM PERMITS	23,100.00	23,100.00	(1,160.00)	0.00	21,940.00	(5.02)	(1,000.00)	(1,280.00)
001.0001.2601	ALARM PERMIT - FINES	11,000.00	11,000.00	(2,250.00)	0.00	8,750.00	(20.45)	(3,850.00)	(3,750.00)
001.0001.2602	FILMING PRODUCTION PERMITS	1,264.00	1,264.00	(750.00)	0.00	514.00	(59.34)	(600.00)	(850.00)
001.0001.2603	PERMITS/FIRE SPRINKLER	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
001.0001.2610	FINES FEES & FORFIETED BAIL	2,000,000.00	2,000,000.00	(320,332.36)	0.00	1,679,667.64	(16.02)	(314,451.10)	(338,709.63)
001.0001.2613	USE OF DEFERRED REV -	0.00	34,520.77	(34,520.77)	0.00	0.00	(100.00)	(14,975.25)	(6,074.70)

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type R	Revenue								
Dept 0001	.								
Group									
001.0001.2613	DEA								
001.0001.2614	JUSTICE CT CNTY TRANSLATOR	4,000.00	4,000.00	(625.00)	0.00	3,375.00	(15.63)	(1,050.00)	(1,600.00)
001.0001.2615	FINES & PENATIES - CODE ENFRCM	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	(2,300.00)	(5,200.00)
001.0001.2680	INSURANCE RECOVERIES	16,000.00	16,000.00	(3,906.45)	0.00	12,093.55	(24.42)	(29,999.30)	(1,037.27)
001.0001.2681	WORKERS COMP RECOVERIES	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00	(3,246.43)	(7,109.09)
001.0001.2690	OTHER COMPENSATION FOR LOSS	0.00	0.00	(191.43)	0.00	(191.43)	0.00	0.00	0.00
001.0001.2700	MEDICARE PART D REIMBURSEMENT	70,000.00	70,000.00	0.00	0.00	70,000.00	0.00	0.00	0.00
001.0001.2701	REFUNDS OF PRIOR YEARS EXPEND	0.00	0.00	0.00	0.00	0.00	0.00	(16,536.71)	0.00
001.0001.2705	GIFTS & DONATIONS	0.00	0.00	(3,000.00)	0.00	(3,000.00)	0.00	(1,000.00)	(6,870.00)
001.0001.2772	MISCELLANEOUS REV	0.00	0.00	(296.19)	0.00	(296.19)	0.00	(423.53)	(11,940.03)
001.0001.2773	POLICE - FINGERPRINTING/MISC	0.00	0.00	(30.00)	0.00	(30.00)	0.00	(75.00)	0.00
001.0001.3001	STATE PER CAPITA AID	399,935.00	399,935.00	(399,935.00)	0.00	0.00	(100.00)	(399,935.00)	(399,935.00)
001.0001.3005	MORTGAGE TAX	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00
001.0001.3389	NYS OTHER PUBLIC SAFETY ITEMS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
001.0001.3776	STATE - SNAP NUTRITION PROGRAM	32,614.00	32,614.00	0.00	0.00	32,614.00	0.00	0.00	0.00
001.0001.3778	NUTRITION	3,380.00	3,380.00	0.00	0.00	3,380.00	0.00	0.00	0.00
001.0001.3802	TRANSPORTATION GRANT WEST.CNTY HOUSING CODE GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35,000.00)
001.0001.3820	YOUTH & REC SERVICE PROGRAMS	7,200.00	7,200.00	0.00	0.00	7,200.00	0.00	0.00	(13,276.00)
001.0001.3821	YOUTH ADVOCATE P C SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00	(2,799.80)	0.00
001.0001.4389	OTHER PUBLIC SAFETY	17,000.00	17,000.00	(2,346.30)	0.00	14,653.70	(13.80)	(4,525.62)	(4,182.02)
001.0001.4771	FEDERAL NUTRITION - 3C-1	42,346.00	42,346.00	0.00	0.00	42,346.00	0.00	0.00	0.00
001.0001.4772	FEDERAL COMMODITY FUND - 3C-1	26,466.00	26,466.00	0.00	0.00	26,466.00	0.00	0.00	0.00
001.0001.4773	FEDERAL NUTRITION - 3C-2	6,616.00	6,616.00	0.00	0.00	6,616.00	0.00	0.00	0.00
001.0001.4774	FEDERAL COMMODITY FUND - 3C-2	4,812.00	4,812.00	0.00	0.00	4,812.00	0.00	0.00	0.00
001.0001.4775	FEDERAL NUTRITION - 3B	17,778.00	17,778.00	0.00	0.00	17,778.00	0.00	0.00	0.00
001.0001.4776	FEDERAL SNAP COMMODITY FUNDING	9,064.00	9,064.00	0.00	0.00	9,064.00	0.00	0.00	0.00
001.0001.4989	FEMA - FEDERAL PORTION	0.00	0.00	0.00	0.00	0.00	0.00	(23,610.65)	0.00
001.0001.4990	FEMA - STATE PORTION	0.00	0.00	(23,089.00)	0.00	(23,089.00)	0.00	(7,870.21)	0.00
001.0001.4995	APPROPRIATED FUND	800,000.00	965,271.95	0.00	0.00	965,271.95	0.00	0.00	0.00

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Fund 001	GENERAL FUND								
Type R	Revenue								
Dept 0001	.								
Group									
001.0001.4995	BALANCE								
001.0001.4997	APPROPRIATED DEBT REVERSES	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00	0.00	0.00
001.0001.5994	TRANSFER FROM SEWER FUND	700,000.00	700,000.00	0.00	0.00	700,000.00	0.00	0.00	0.00
001.0001.5996	TRANSFER FROM DEBT SERVICE	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00	0.00	0.00
Total Group		(36,612,096.00)	(36,925,560.72)	(25,064,843.82)	0.00	(11,860,716.90)	67.88	(24,267,204.07)	(24,757,484.79)
Total Dept 0001	.	(36,612,096.00)	(36,925,560.72)	(25,064,843.82)	0.00	(11,860,716.90)	67.88	(24,267,204.07)	(24,757,484.79)
Total Type R	Revenue	(36,612,096.00)	(36,925,560.72)	(25,064,843.82)	0.00	(11,860,716.90)	67.88	(24,267,204.07)	(24,757,484.79)
Type E	Expense								

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1010	BOARD OF TRUSTEES								
Group 1	PERSONAL SERVICES								
001.1010.0100	PERSONNEL SERVICES	31,200.00	31,200.00	9,000.00	0.00	22,200.00	28.85	6,080.00	6,240.00
Total Group 1	PERSONAL SERVICES	31,200.00	31,200.00	9,000.00	0.00	22,200.00	28.85	6,080.00	6,240.00
Group 4	CONTRACTUAL EXPENSE								
001.1010.0403	EDUCATION & TRAINING	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00
001.1010.0406	OFFICE SUPPLIES	1,000.00	1,000.00	69.98	0.00	930.02	7.00	185.98	0.00
Total Group 4	CONTRACTUAL EXPENSE	3,500.00	3,500.00	69.98	0.00	3,430.02	2.00	185.98	0.00
Total Dept 1010	BOARD OF TRUSTEES	34,700.00	34,700.00	9,069.98	0.00	25,630.02	26.14	6,265.98	6,240.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1110	VILLAGE JUSTICE								
Group 1	PERSONAL SERVICES								
001.1110.0100	PERSONNEL SERVICES	648,225.00	648,225.00	166,700.56	0.00	481,524.44	25.72	172,181.23	123,491.49
001.1110.0101	PERSONNEL - OVERTIME	12,000.00	12,000.00	3,911.96	0.00	8,088.04	32.60	3,451.56	7,799.51
001.1110.0105	OUT OF TITLE	1,500.00	1,500.00	3,789.57	0.00	(2,289.57)	252.64	0.00	2,809.17
001.1110.0111	PERSONNEL - PART TIME	26,910.00	26,910.00	9,690.00	0.00	17,220.00	36.01	6,403.50	15,959.50
Total Group 1	PERSONAL SERVICES	688,635.00	688,635.00	184,092.09	0.00	504,542.91	26.73	182,036.29	150,059.67
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.1110.0200	EQUIPMENT	13,000.00	13,000.00	0.00	0.00	13,000.00	0.00	7,967.87	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	13,000.00	13,000.00	0.00	0.00	13,000.00	0.00	7,967.87	0.00
Group 4	CONTRACTUAL EXPENSE								
001.1110.0400	CONTRACTUAL EXPENSE	1,100.00	1,100.00	580.87	0.00	519.13	52.81	554.78	489.02
001.1110.0403	EDUCATION & TRAINING	8,500.00	8,500.00	2,383.06	0.00	6,116.94	28.04	2,111.31	1,121.00
001.1110.0406	OFFICE SUPPLIES	5,000.00	5,000.00	947.20	0.00	4,052.80	18.94	1,310.45	1,017.50
001.1110.0407	INTERPRETER	40,000.00	40,000.00	9,375.00	0.00	30,625.00	23.44	11,475.00	11,475.00
001.1110.0408	O/S COURT REPORTER	35,000.00	35,000.00	8,875.00	0.00	26,125.00	25.36	9,675.00	10,149.50
001.1110.0410	PRINTING	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	231.46	0.00
001.1110.0411	COMPUTER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
001.1110.0462	SOFTWARE & SYSTEMS SUPPORT	950.00	950.00	950.00	0.00	0.00	100.00	950.00	2,186.23
001.1110.0491	TICKET COLLECTING CHARGES	170,000.00	170,000.00	50,084.49	0.00	119,915.51	29.46	52,644.70	57,201.39
001.1110.0492	AUDITORS FEES	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00
001.1110.0499	JURY TERM	600.00	600.00	0.00	0.00	600.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	263,350.00	263,350.00	73,195.62	0.00	190,154.38	27.79	78,952.70	83,889.64
Total Dept 1110	VILLAGE JUSTICE	964,985.00	964,985.00	257,287.71	0.00	707,697.29	26.66	268,956.86	233,949.31

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1210	M A Y O R								
Group 1	PERSONAL SERVICES								
001.1210.0100	PERSONNEL SERVICES	12,633.00	12,633.00	3,644.10	0.00	8,988.90	28.85	3,692.69	3,789.86
001.1210.0111	PERSONNEL - PART TIME	0.00	0.00	(10.00)	0.00	10.00	0.00	2,090.00	0.00
Total Group 1	PERSONAL SERVICES	12,633.00	12,633.00	3,634.10	0.00	8,998.90	28.77	5,782.69	3,789.86
Group 4	CONTRACTUAL EXPENSE								
001.1210.0403	EDUCATION & TRAINING	1,500.00	1,500.00	478.47	0.00	1,021.53	31.90	180.00	0.00
001.1210.0406	OFFICE SUPPLIES	2,500.00	2,500.00	791.76	0.00	1,708.24	31.67	112.94	280.88
Total Group 4	CONTRACTUAL EXPENSE	4,000.00	4,000.00	1,270.23	0.00	2,729.77	31.76	292.94	280.88
Total Dept 1210	M A Y O R	16,633.00	16,633.00	4,904.33	0.00	11,728.67	29.49	6,075.63	4,070.74

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1230	VILLAGE MANAGER								
Group 1	PERSONAL SERVICES								
001.1230.0100	PERSONNEL SERVICES	290,084.00	290,084.00	83,415.63	0.00	206,668.37	28.76	57,666.00	93,362.30
001.1230.0101	PERSONNEL - OVERTIME	0.00	0.00	478.02	0.00	(478.02)	0.00	0.00	0.00
001.1230.0108	PERSONNEL - SEASONAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,098.00
001.1230.0111	PERSONNEL - PART TIME	9,100.00	9,100.00	2,315.00	0.00	6,785.00	25.44	0.00	0.00
001.1230.0197	VACATION BUYOUT-PS	6,924.00	6,924.00	6,923.08	0.00	0.92	99.99	0.00	2,500.00
Total Group 1	PERSONAL SERVICES	306,108.00	306,108.00	93,131.73	0.00	212,976.27	30.42	57,666.00	96,960.30
Group 4	CONTRACTUAL EXPENSE								
001.1230.0400	CONTRACTUAL EXPENSE	5,000.00	5,000.00	1,525.00	0.00	3,475.00	30.50	2,500.00	105.57
001.1230.0403	EDUCATION & TRAINING	3,000.00	3,000.00	282.00	65.95	2,652.05	9.40	0.00	1,484.00
001.1230.0406	OFFICE SUPPLIES	2,500.00	2,500.00	1,570.10	0.00	929.90	62.80	493.16	491.93
Total Group 4	CONTRACTUAL EXPENSE	10,500.00	10,500.00	3,377.10	65.95	7,056.95	32.16	2,993.16	2,081.50
Total Dept 1230	VILLAGE MANAGER	316,608.00	316,608.00	96,508.83	65.95	220,033.22	30.48	60,659.16	99,041.80

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1240	HUMAN RESOURCES								
Group 1	PERSONAL SERVICES								
001.1240.0111	PERSONNEL - PART TIME	70,000.00	70,000.00	23,125.00	0.00	46,875.00	33.04	0.00	0.00
Total Group 1	PERSONAL SERVICES	70,000.00	70,000.00	23,125.00	0.00	46,875.00	33.04	0.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.1240.0404	EMPLOYEE TRAINING- VILLAGE WIDE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
001.1240.0406	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.88
Total Group 4	CONTRACTUAL EXPENSE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	26.88
Total Dept 1240	HUMAN RESOURCES	80,000.00	80,000.00	23,125.00	0.00	56,875.00	28.91	0.00	26.88

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1320	FINANCE DEPARTMENT								
Group 1	PERSONAL SERVICES								
001.1320.0100	PERSONNEL SERVICES	317,992.00	317,992.00	89,706.88	0.00	228,285.12	28.21	84,729.82	72,551.15
001.1320.0101	PERSONNEL - OVERTIME	2,000.00	2,000.00	1,112.78	0.00	887.22	55.64	576.21	423.42
001.1320.0111	PERSONNEL - PART TIME	22,000.00	22,000.00	5,733.75	0.00	16,266.25	26.06	5,778.75	10,711.50
001.1320.0197	VACATION BUYOUT-PS	4,889.00	4,889.00	4,888.46	0.00	0.54	99.99	4,769.23	0.00
Total Group 1	PERSONAL SERVICES	346,881.00	346,881.00	101,441.87	0.00	245,439.13	29.24	95,854.01	83,686.07
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.1320.0200	EQUIPMENT	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00	0.00	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00	0.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.1320.0400	CONTRACTUAL EXPENSE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	41.33
001.1320.0403	EDUCATION & TRAINING	7,000.00	7,000.00	390.00	0.00	6,610.00	5.57	545.00	1,757.00
001.1320.0406	OFFICE SUPPLIES	5,500.00	5,500.00	637.66	0.00	4,862.34	11.59	1,382.03	869.02
001.1320.0411	COMPUTER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,875.00
001.1320.0422	LEASE & MAINTENANCE CONTRACTS	2,000.00	2,000.00	449.67	0.00	1,550.33	22.48	325.06	0.00
001.1320.0462	SOFTWARE & SYSTEMS SUPPORT	26,000.00	29,021.00	17,595.08	848.00	10,577.92	60.63	15,020.20	13,990.00
001.1320.0477	BOND/BAN FILING FEES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00	2,225.00
001.1320.0492	AUDITORS FEES	41,800.00	41,800.00	30,650.00	0.00	11,150.00	73.33	32,250.00	30,000.00
Total Group 4	CONTRACTUAL EXPENSE	102,300.00	105,321.00	49,722.41	848.00	54,750.59	47.21	49,522.29	50,757.35
Total Dept 1320	FINANCE DEPARTMENT	454,681.00	457,702.00	151,164.28	848.00	305,689.72	33.03	145,376.30	134,443.42

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1350	A S S E S S M E N T								
Group 4	CONTRACTUAL EXPENSE								
001.1350.0445	TAX COLLECTION FEE	115,500.00	115,500.00	2,568.24	0.00	112,931.76	2.22	2,419.44	0.00
Total Group 4	CONTRACTUAL EXPENSE	115,500.00	115,500.00	2,568.24	0.00	112,931.76	2.22	2,419.44	0.00
Total Dept 1350	A S S E S S M E N T	115,500.00	115,500.00	2,568.24	0.00	112,931.76	2.22	2,419.44	0.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1410	VILLAGE CLERK								
Group 1	PERSONAL SERVICES								
001.1410.0100	PERSONNEL SERVICES	138,730.00	138,730.00	40,559.16	0.00	98,170.84	29.24	79,915.57	44,681.00
001.1410.0101	PERSONNEL - OVERTIME	1,000.00	1,000.00	1,018.18	0.00	(18.18)	101.82	161.73	172.76
001.1410.0111	PERSONNEL - PART TIME	22,750.00	22,750.00	5,493.75	0.00	17,256.25	24.15	9,625.00	0.00
Total Group 1	PERSONAL SERVICES	162,480.00	162,480.00	47,071.09	0.00	115,408.91	28.97	89,702.30	44,853.76
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.1410.0200	EQUIPMENT	4,500.00	4,500.00	1,290.00	1,234.11	1,975.89	28.67	7,400.00	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	4,500.00	4,500.00	1,290.00	1,234.11	1,975.89	28.67	7,400.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.1410.0403	EDUCATION & TRAINING	1,500.00	1,500.00	295.00	0.00	1,205.00	19.67	260.00	75.00
001.1410.0405	DECALS	200.00	200.00	423.59	0.00	(223.59)	211.80	0.00	0.00
001.1410.0406	OFFICE SUPPLIES	5,500.00	5,500.00	2,107.46	0.00	3,392.54	38.32	954.01	2,240.49
001.1410.0407	INTERPRETER	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
001.1410.0411	CODE BOOK SUBSCRIPTIONS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	1,936.87	0.00
001.1410.0422	LEASE & MAINTENANCE CONTRACTS	500.00	500.00	0.00	0.00	500.00	0.00	0.00	431.31
001.1410.0476	PUBLICATION OF NOTICES	25,000.00	25,000.00	8,024.08	0.00	16,975.92	32.10	14,934.84	8,157.95
Total Group 4	CONTRACTUAL EXPENSE	43,200.00	43,200.00	10,850.13	0.00	32,349.87	25.12	18,085.72	10,904.75
Total Dept 1410	VILLAGE CLERK	210,180.00	210,180.00	59,211.22	1,234.11	149,734.67	28.17	115,188.02	55,758.51

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1420	LAW DEPARTMENT								
Group 1	PERSONAL SERVICES								
001.1420.0100	PERSONNEL SERVICES	139,156.00	139,156.00	40,162.98	0.00	98,993.02	28.86	55,291.60	40,728.63
001.1420.0111	PERSONNEL - PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,998.00
001.1420.0197	VACATION BUYOUT-PS	5,353.00	5,353.00	13,380.38	0.00	(8,027.38)	249.96	0.00	0.00
Total Group 1	PERSONAL SERVICES	144,509.00	144,509.00	53,543.36	0.00	90,965.64	37.05	55,291.60	45,726.63
Group 4	CONTRACTUAL EXPENSE								
001.1420.0400	CONTRACTUAL EXPENSE	30,000.00	30,000.00	2,375.00	0.00	27,625.00	7.92	25.00	22,880.57
001.1420.0401	SPECIALIZED LITIGATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,691.67
001.1420.0403	EDUCATION & TRAINING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	901.09	0.00
001.1420.0406	OFFICE SUPPLIES	2,000.00	2,000.00	1,531.01	0.00	468.99	76.55	387.68	129.72
001.1420.0468	LABOR COUNSEL	70,000.00	70,000.00	181.50	0.00	69,818.50	0.26	8,412.38	8,415.22
001.1420.0493	CONTRACTUAL PROSECUTORIAL SERVICES	84,000.00	84,000.00	15,000.00	0.00	69,000.00	17.86	21,000.00	0.00
001.1420.0498	LAW BOOKS/COMPUTER RESOURCES	6,600.00	6,600.00	835.00	0.00	5,765.00	12.65	929.06	1,771.00
Total Group 4	CONTRACTUAL EXPENSE	194,600.00	194,600.00	19,922.51	0.00	174,677.49	10.24	31,655.21	72,888.18
Total Dept 1420	LAW DEPARTMENT	339,109.00	339,109.00	73,465.87	0.00	265,643.13	21.66	86,946.81	118,614.81

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1440	ENGINEERING								
Group 4	CONTRACTUAL EXPENSE								
001.1440.0400	CONTRACTUAL EXPENSE	75,000.00	75,777.41	3,900.00	777.41	71,100.00	5.15	4,950.00	11,933.30
Total Group 4	CONTRACTUAL EXPENSE	75,000.00	75,777.41	3,900.00	777.41	71,100.00	5.15	4,950.00	11,933.30
Total Dept 1440	ENGINEERING	75,000.00	75,777.41	3,900.00	777.41	71,100.00	5.15	4,950.00	11,933.30

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1450	ELECTIONS								
Group 4	CONTRACTUAL EXPENSE								
001.1450.0400	CONTRACTUAL EXPENSE	0.00	9,644.00	0.00	9,644.00	0.00	0.00	0.00	0.00
001.1450.0406	OFFICE SUPPLIES	0.00	6.40	0.00	6.40	0.00	0.00	0.00	0.00
001.1450.0424	ELECTION RENTALS	0.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00
001.1450.0425	ELECTION MOVING	0.00	1,650.00	0.00	1,650.00	0.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	0.00	17,300.40	0.00	17,300.40	0.00	0.00	0.00	0.00
Total Dept 1450	ELECTIONS	0.00	17,300.40	0.00	17,300.40	0.00	0.00	0.00	0.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1460	RECORDS MANAGEMENT								
Group 1	PERSONAL SERVICES								
001.1460.0111	PERSONNEL - PART TIME	7,000.00	7,000.00	2,455.00	0.00	4,545.00	35.07	1,805.00	1,136.25
Total Group 1	PERSONAL SERVICES	7,000.00	7,000.00	2,455.00	0.00	4,545.00	35.07	1,805.00	1,136.25
Group 4	CONTRACTUAL EXPENSE								
001.1460.0400	CONTRACTUAL EXPENSE	9,500.00	9,500.00	210.60	3,625.00	5,664.40	2.22	27.89	0.00
Total Group 4	CONTRACTUAL EXPENSE	9,500.00	9,500.00	210.60	3,625.00	5,664.40	2.22	27.89	0.00
Total Dept 1460	RECORDS MANAGEMENT	16,500.00	16,500.00	2,665.60	3,625.00	10,209.40	16.16	1,832.89	1,136.25

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1620	BUILDINGS - VILLAGE OWNED								
Group 1	PERSONAL SERVICES								
001.1620.0100	PERSONNEL SERVICES	36,016.00	36,016.00	15,298.60	0.00	20,717.40	42.48	0.00	0.00
Total Group 1	PERSONAL SERVICES	36,016.00	36,016.00	15,298.60	0.00	20,717.40	42.48	0.00	0.00
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.1620.0200	EQUIPMENT	0.00	3,876.00	3,876.00	0.00	0.00	100.00	0.00	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	0.00	3,876.00	3,876.00	0.00	0.00	100.00	0.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.1620.0400	CONTRACTUAL EXPENSE	15,000.00	15,000.00	5,962.55	0.00	9,037.45	39.75	4,036.27	5,536.32
001.1620.0413	LIGHT AND POWER	23,000.00	23,000.00	6,416.34	0.00	16,583.66	27.90	6,422.75	7,251.30
001.1620.0415	WATER CHARGES	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
001.1620.0416	HEATING FUEL	23,000.00	23,000.00	112.60	0.00	22,887.40	0.49	62.53	106.89
001.1620.0417	BLDG REPAIRS & MAINTENANCE	13,000.00	13,119.99	28,291.29	0.00	(15,171.30)	215.63	25,131.44	14,362.57
001.1620.0422	LEASE & MAINTENANCE CONTRACTS	6,500.00	6,500.00	1,341.00	0.00	5,159.00	20.63	1,341.00	2,047.36
001.1620.0446	POSTAGE-350 NO MAIN ST	4,000.00	4,000.00	4,000.00	0.00	0.00	100.00	4,000.00	4,000.00
Total Group 4	CONTRACTUAL EXPENSE	86,500.00	86,619.99	46,123.78	0.00	40,496.21	53.25	40,993.99	33,304.44
Total Dept 1620	BUILDINGS - VILLAGE OWNED	122,516.00	126,511.99	65,298.38	0.00	61,213.61	51.61	40,993.99	33,304.44

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1621	BUILDINGS-220/222 GRACE CHURCH								
Group 1	PERSONAL SERVICES								
001.1621.0100	PERSONNEL SERVICES	90,834.00	90,834.00	18,365.21	0.00	72,468.79	20.22	14,600.44	14,490.61
001.1621.0111	PERSONNEL - PART TIME	15,600.00	15,600.00	5,025.00	0.00	10,575.00	32.21	9,960.00	9,847.50
Total Group 1	PERSONAL SERVICES	106,434.00	106,434.00	23,390.21	0.00	83,043.79	21.98	24,560.44	24,338.11
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.1621.0200	EQUIPMENT	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.1621.0400	CONTRACTUAL EXPENSE	27,000.00	27,000.00	10,588.98	4,332.00	12,079.02	39.22	6,166.65	10,530.65
001.1621.0401	MATERIALS & SUPPLIES	12,000.00	12,000.00	6,979.77	0.00	5,020.23	58.16	3,614.51	1,928.62
001.1621.0413	LIGHT AND POWER	86,000.00	86,000.00	23,043.50	0.00	62,956.50	26.79	22,491.21	26,145.22
001.1621.0414	NATURAL GAS CHARGES	22,500.00	22,500.00	652.21	0.00	21,847.79	2.90	480.36	1,377.29
001.1621.0415	WATER CHARGES	7,800.00	7,800.00	2,017.97	0.00	5,782.03	25.87	1,799.60	1,068.54
001.1621.0417	BLDG REPAIRS & MAINTENANCE	40,000.00	40,000.00	11,666.46	0.00	28,333.54	29.17	3,874.02	2,504.53
001.1621.0439	POSTAGE - 222 GRACE CHURCH ST.	15,000.00	15,000.00	622.64	0.00	14,377.36	4.15	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	210,300.00	210,300.00	55,571.53	4,332.00	150,396.47	26.42	38,426.35	43,554.85
Total Dept 1621	BUILDINGS-220/222 GRACE CHURCH	320,734.00	320,734.00	78,961.74	4,332.00	237,440.26	24.62	62,986.79	67,892.96

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1640	CENTRAL GARAGE								
Group 1	PERSONAL SERVICES								
001.1640.0100	PERSONNEL SERVICES	277,431.00	277,431.00	78,528.53	0.00	198,902.47	28.31	74,710.88	60,947.39
001.1640.0101	PERSONNEL - OVERTIME	18,000.00	18,000.00	1,957.59	0.00	16,042.41	10.88	2,960.71	544.44
Total Group 1	PERSONAL SERVICES	295,431.00	295,431.00	80,486.12	0.00	214,944.88	27.24	77,671.59	61,491.83
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.1640.0250	OTHER EQUIPMENT	4,000.00	4,000.00	3,237.34	0.00	762.66	80.93	416.25	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	4,000.00	4,000.00	3,237.34	0.00	762.66	80.93	416.25	0.00
Group 4	CONTRACTUAL EXPENSE								
001.1640.0405	TIRES	60,000.00	60,000.00	18,629.64	0.00	41,370.36	31.05	19,061.02	9,779.18
001.1640.0406	OFFICE SUPPLIES	5,000.00	5,000.00	1,156.94	0.00	3,843.06	23.14	9.36	201.99
001.1640.0411	COMPUTER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	507.50
001.1640.0413	LIGHT AND POWER	18,500.00	18,500.00	4,473.89	0.00	14,026.11	24.18	4,554.91	4,822.41
001.1640.0415	WATER CHARGES	1,750.00	1,750.00	377.79	0.00	1,372.21	21.59	345.85	482.72
001.1640.0416	HEATING FUEL	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	(1,202.98)
001.1640.0417	BLDG REPAIRS & MAINTENANCE	22,000.00	22,000.00	5,421.17	0.00	16,578.83	24.64	9,215.50	4,302.15
001.1640.0418	TRANSPORTATION	300.00	300.00	0.00	0.00	300.00	0.00	97.73	32.03
001.1640.0420	GASOLINE USAGE	189,000.00	189,000.00	58,214.78	0.00	130,785.22	30.80	63,805.07	51,176.41
001.1640.0421	MOTOR OIL & LUBRICANTS	40,000.00	40,000.00	7,410.58	0.00	32,589.42	18.53	9,895.05	4,755.91
001.1640.0431	PARTS FOR VEHICLE EQUIP	180,000.00	180,000.00	58,324.41	0.00	121,675.59	32.40	39,925.97	28,198.28
001.1640.0432	COLLISION & PAINTING CHARGES	18,000.00	18,000.00	12,169.85	0.00	5,830.15	67.61	0.00	0.00
001.1640.0444	UNIFORMS	4,000.00	4,000.00	970.68	0.00	3,029.32	24.27	1,466.51	383.56
001.1640.0462	SOFTWARE & SYSTEMS SUPPORT	5,200.00	5,200.00	0.00	0.00	5,200.00	0.00	0.00	0.00
001.1640.0503	DIESEL FUEL	182,000.00	182,000.00	50,955.48	0.00	131,044.52	28.00	44,596.70	29,561.82
Total Group 4	CONTRACTUAL EXPENSE	737,750.00	737,750.00	218,105.21	0.00	519,644.79	29.56	192,973.67	133,000.98
Total Dept 1640	CENTRAL GARAGE	1,037,181.00	1,037,181.00	301,828.67	0.00	735,352.33	29.10	271,061.51	194,492.81

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1650	CENTRAL COMMUNICATIONS SYSTEM								
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.1650.0200	EQUIPMENT	20,000.00	20,366.60	2,304.01	2,953.05	15,109.54	11.31	0.00	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	20,000.00	20,366.60	2,304.01	2,953.05	15,109.54	11.31	0.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.1650.0400	CONTRACTUAL EXPENSE	20,000.00	20,000.00	5,985.00	0.00	14,015.00	29.93	6,475.00	4,000.00
001.1650.0402	VOICE & DATA SYSTEMS	110,000.00	110,000.00	24,916.24	0.00	85,083.76	22.65	34,150.96	28,296.83
001.1650.0411	COMPUTER SERVICES	72,300.00	72,300.00	6,156.25	0.00	66,143.75	8.51	0.00	0.00
001.1650.0462	WEBSITE - SYSTEMS SUPPORT	15,000.00	17,480.50	0.00	2,480.50	15,000.00	0.00	390.00	4,385.00
Total Group 4	CONTRACTUAL EXPENSE	217,300.00	219,780.50	37,057.49	2,480.50	180,242.51	16.86	41,015.96	36,681.83
Total Dept 1650	CENTRAL COMMUNICATIONS SYSTEM	237,300.00	240,147.10	39,361.50	5,433.55	195,352.05	16.39	41,015.96	36,681.83

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1910	I N S U R A N C E								
Group 4	CONTRACTUAL EXPENSE								
001.1910.0400	CONTRACTUAL EXPENSE	591,600.00	591,600.00	290,865.95	0.00	300,734.05	49.17	293,426.53	296,201.60
Total Group 4	CONTRACTUAL EXPENSE	591,600.00	591,600.00	290,865.95	0.00	300,734.05	49.17	293,426.53	296,201.60
Total Dept 1910	I N S U R A N C E	591,600.00	591,600.00	290,865.95	0.00	300,734.05	49.17	293,426.53	296,201.60

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1920	MUNICIPAL ASSOCIATION DUES								
Group 4	CONTRACTUAL EXPENSE								
001.1920.0400	CONTRACTUAL EXPENSE	12,300.00	12,300.00	10,318.25	0.00	1,981.75	83.89	9,439.00	9,043.00
Total Group 4	CONTRACTUAL EXPENSE	12,300.00	12,300.00	10,318.25	0.00	1,981.75	83.89	9,439.00	9,043.00
Total Dept 1920	MUNICIPAL ASSOCIATION DUES	12,300.00	12,300.00	10,318.25	0.00	1,981.75	83.89	9,439.00	9,043.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1930	JUDGEMENTS & CLAIMS								
Group 4	CONTRACTUAL EXPENSE								
001.1930.0400	CONTRACTUAL EXPENSE	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00	4,829.01
Total Group 4	CONTRACTUAL EXPENSE	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00	4,829.01
Total Dept 1930	JUDGEMENTS & CLAIMS	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00	4,829.01

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1950	TAXES AND ASSESSMENTS								
Group 4	CONTRACTUAL EXPENSE								
001.1950.0479	TAXES-VILLAGE PROPERTY	112,000.00	112,000.00	38,318.56	0.00	73,681.44	34.21	33,022.47	30,543.60
Total Group 4	CONTRACTUAL EXPENSE	112,000.00	112,000.00	38,318.56	0.00	73,681.44	34.21	33,022.47	30,543.60
Total Dept 1950	TAXES AND ASSESSMENTS	112,000.00	112,000.00	38,318.56	0.00	73,681.44	34.21	33,022.47	30,543.60

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1960	REFUNDS ON REAL PROPERTY TAX								
Group 4	CONTRACTUAL EXPENSE								
001.1960.0480	REFUNDS ON REAL PROP TAX	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00	0.00	0.00
Total Dept 1960	REFUNDS ON REAL PROPERTY TAX	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00	0.00	0.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1980	METROPOLITAN COM TRANSP (MTA)								
Group 4	CONTRACTUAL EXPENSE								
001.1980.0474	MTA PAYROLL TAX	52,000.00	52,000.00	15,734.39	0.00	36,265.61	30.26	15,492.09	17,250.51
Total Group 4	CONTRACTUAL EXPENSE	52,000.00	52,000.00	15,734.39	0.00	36,265.61	30.26	15,492.09	17,250.51
Total Dept 1980	METROPOLITAN COM TRANSP (MTA)	52,000.00	52,000.00	15,734.39	0.00	36,265.61	30.26	15,492.09	17,250.51

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1989	SCHOOL-SHARED STUDIO SERVICE								
Group 4	CONTRACTUAL EXPENSE								
001.1989.0400	CONTRACTUAL EXPENSE	41,500.00	41,500.00	10,375.00	0.00	31,125.00	25.00	10,375.00	10,375.00
Total Group 4	CONTRACTUAL EXPENSE	41,500.00	41,500.00	10,375.00	0.00	31,125.00	25.00	10,375.00	10,375.00
Total Dept 1989	SCHOOL-SHARED STUDIO SERVICE	41,500.00	41,500.00	10,375.00	0.00	31,125.00	25.00	10,375.00	10,375.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 1990	CONTINGENT ACCOUNT								
Group 4	CONTRACTUAL EXPENSE								
001.1990.0400	CONTRACTUAL EXPENSE	466,883.00	210,969.00	0.00	0.00	210,969.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	466,883.00	210,969.00	0.00	0.00	210,969.00	0.00	0.00	0.00
Total Dept 1990	CONTINGENT ACCOUNT	466,883.00	210,969.00	0.00	0.00	210,969.00	0.00	0.00	0.00

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3120	POLICE DEPARTMENT								
Group 1	PERSONAL SERVICES								
001.3120.0100	PERSONNEL SERVICES	6,087,810.00	6,236,008.00	1,773,876.77	0.00	4,462,131.23	28.45	1,771,480.55	1,807,321.61
001.3120.0101	PERSONNEL - OVERTIME	450,000.00	461,250.00	148,958.65	0.00	312,291.35	32.29	245,020.95	200,048.56
001.3120.0102	LONGEVITY	80,000.00	80,000.00	36,450.00	0.00	43,550.00	45.56	35,450.00	32,050.00
001.3120.0105	OUT OF TITLE	21,000.00	21,525.00	10,417.51	0.00	11,107.49	48.40	4,930.60	6,626.17
001.3120.0106	HOLIDAY PAY	175,000.00	179,375.00	0.00	0.00	179,375.00	0.00	0.00	0.00
001.3120.0124	SICK INCENTIVE	15,000.00	15,375.00	10.70	0.00	15,364.30	0.07	0.00	1,250.00
001.3120.0125	OVERTIME - VILLAGE COURT	12,000.00	12,925.00	1,642.78	0.00	11,282.22	12.71	1,288.58	477.68
001.3120.0126	OVERTIME - COUNTY COURT	25,000.00	25,000.00	3,000.66	0.00	21,999.34	12.00	4,679.85	5,334.88
001.3120.0143	IN SERVICE TRAINING	115,000.00	117,875.00	71,461.09	0.00	46,413.91	60.62	23,838.91	8,883.56
001.3120.0197	VACATION BUYOUT-PS	47,000.00	48,175.00	26,169.39	0.00	22,005.61	54.32	15,632.49	20,232.78
001.3120.0198	SUPER HOLIDAY PAY	20,000.00	20,500.00	0.00	0.00	20,500.00	0.00	0.00	0.00
001.3120.0199	FINAL RETIREMENT PAYOUT	75,000.00	76,875.00	0.00	0.00	76,875.00	0.00	0.00	15,589.08
Total Group 1	PERSONAL SERVICES	7,122,810.00	7,294,883.00	2,071,987.55	0.00	5,222,895.45	28.40	2,102,321.93	2,097,814.32
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.3120.0200	EQUIPMENT	25,000.00	89,013.60	58,546.62	9,396.83	21,070.15	65.77	4,069.56	14,164.00
001.3120.0203	VEHICLES	0.00	32,899.60	32,899.60	0.00	0.00	100.00	19,676.20	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	25,000.00	121,913.20	91,446.22	9,396.83	21,070.15	75.01	23,745.76	14,164.00
Group 4	CONTRACTUAL EXPENSE								
001.3120.0402	TELEPHONE	25,000.00	25,000.00	5,358.48	0.00	19,641.52	21.43	5,863.26	4,387.44
001.3120.0404	PD-HEALTH CLUB REIMBURSEMENT	15,000.00	15,000.00	3,175.99	0.00	11,824.01	21.17	3,173.32	3,922.94
001.3120.0406	OFFICE SUPPLIES	15,000.00	15,000.00	2,859.68	0.00	12,140.32	19.06	2,777.18	2,008.15
001.3120.0409	SERVICE SUPPLIES	35,000.00	35,000.00	706.25	0.00	34,293.75	2.02	1,748.11	2,181.42
001.3120.0411	COMPUTER SERVICES	25,000.00	25,000.00	5,525.32	0.00	19,474.68	22.10	0.00	5,468.75
001.3120.0412	MEDICAL SERVICES	2,500.00	2,500.00	294.95	0.00	2,205.05	11.80	2,045.00	101.00
001.3120.0418	TRANSPORTATION	450.00	450.00	0.00	0.00	450.00	0.00	47.44	47.86
001.3120.0422	LEASE & MAINTENANCE CONTRACTS	16,000.00	16,000.00	2,486.45	0.00	13,513.55	15.54	4,423.28	3,054.35
001.3120.0428	INVESTIGATIONS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	4,685.00	0.00
001.3120.0431	PARTS FOR VEHICLE EQUIP	75,000.00	75,000.00	15,215.13	0.00	59,784.87	20.29	20,780.30	28,846.08
001.3120.0432	COLLISION & PAINTING CHARGES	18,000.00	18,000.00	6,139.89	0.00	11,860.11	34.11	971.76	500.00
001.3120.0435	VEHICLE TOW CHARGES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	620.00	545.00
001.3120.0441	POLICE SCHOOLING	10,000.00	10,000.00	1,154.00	0.00	8,846.00	11.54	0.00	2,273.50
001.3120.0442	PROFESSIONAL DEVELOPMENT	15,000.00	15,000.00	3,884.74	0.00	11,115.26	25.90	1,548.00	0.00
001.3120.0444	UNIFORMS	85,000.00	85,000.00	2,713.90	0.00	82,286.10	3.19	950.45	346.97
001.3120.0482	RADIO REPAIRS	7,500.00	7,500.00	368.36	0.00	7,131.64	4.91	2,581.82	1,516.24
001.3120.0497	911/NIXLE	7,700.00	7,700.00	0.00	0.00	7,700.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	363,650.00	363,650.00	49,883.14	0.00	313,766.86	13.72	52,214.92	55,199.70

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3120	POLICE DEPARTMENT								
Group 4	CONTRACTUAL EXPENSE								
Total Dept 3120	POLICE DEPARTMENT	7,511,460.00	7,780,446.20	2,213,316.91	9,396.83	5,557,732.46	28.45	2,178,282.61	2,167,178.02

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3127	POLICE DEPT CIVILIAN PERSONNEL								
Group 1	PERSONAL SERVICES								
001.3127.0100	PERSONNEL SERVICES	139,176.00	139,176.00	40,984.12	0.00	98,191.88	29.45	39,474.40	40,513.20
001.3127.0101	PERSONNEL - OVERTIME	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
001.3127.0110	PARK PATROL - PART TIME	12,000.00	12,000.00	6,424.76	0.00	5,575.24	53.54	7,823.65	4,921.25
001.3127.0111	PERSONNEL - PART TIME	64,500.00	64,500.00	16,008.00	0.00	48,492.00	24.82	18,621.00	27,025.50
001.3127.0112	SCHOOL CROSSING GUARDS	86,000.00	86,000.00	10,225.50	0.00	75,774.50	11.89	12,962.50	13,442.75
001.3127.0138	COURT SECURITY - PART TIME	49,000.00	49,000.00	8,074.50	0.00	40,925.50	16.48	12,327.00	14,049.00
001.3127.0197	VACATION BUYOUT-PS	1,600.00	1,600.00	0.00	0.00	1,600.00	0.00	0.00	0.00
Total Group 1	PERSONAL SERVICES	353,276.00	353,276.00	81,716.88	0.00	271,559.12	23.13	91,208.55	99,951.70
Group 4	CONTRACTUAL EXPENSE								
001.3127.0400	CONTRACTUAL EXP - AUXILIARY	0.00	0.00	517.50	0.00	(517.50)	0.00	0.00	0.00
001.3127.0444	UNIFORMS - PEO	1,500.00	1,500.00	178.14	0.00	1,321.86	11.88	174.97	296.70
001.3127.0565	UNIFORMS - PARK PATROL	750.00	750.00	72.00	0.00	678.00	9.60	0.00	0.00
001.3127.0566	UNIFORMS - COURT SECURITY	350.00	350.00	219.96	0.00	130.04	62.85	88.00	0.00
001.3127.0567	UNIFORMS - AUXILIARY POLICE	2,500.00	2,500.00	558.43	0.00	1,941.57	22.34	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	5,100.00	5,100.00	1,546.03	0.00	3,553.97	30.31	262.97	296.70
Total Dept 3127	POLICE DEPT CIVILIAN PERSONNEL	358,376.00	358,376.00	83,262.91	0.00	275,113.09	23.23	91,471.52	100,248.40

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3150	VILLAGE JAIL								
Group 4	CONTRACTUAL EXPENSE								
001.3150.0484	JAIL - FOOD	2,500.00	2,500.00	378.75	0.00	2,121.25	15.15	492.00	377.25
Total Group 4	CONTRACTUAL EXPENSE	2,500.00	2,500.00	378.75	0.00	2,121.25	15.15	492.00	377.25
Total Dept 3150	VILLAGE JAIL	2,500.00	2,500.00	378.75	0.00	2,121.25	15.15	492.00	377.25

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3320	STREET PARKING								
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.3320.0201	PARKING	7,000.00	17,728.32	8,295.00	2,728.32	6,705.00	46.79	0.00	0.00
	METERS/PAYSTATIONS EQPT								
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	7,000.00	17,728.32	8,295.00	2,728.32	6,705.00	46.79	0.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.3320.0400	METER/PAYSTATIONS	104,520.00	104,520.00	21,024.50	0.00	83,495.50	20.12	18,175.99	11,916.12
	MAINTENANCE								
001.3320.0401	MATERIALS & SUPPLIES	25,500.00	32,000.00	8,471.16	1,399.80	22,129.04	26.47	668.54	209.57
Total Group 4	CONTRACTUAL EXPENSE	130,020.00	136,520.00	29,495.66	1,399.80	105,624.54	21.61	18,844.53	12,125.69
Total Dept 3320	STREET PARKING	137,020.00	154,248.32	37,790.66	4,128.12	112,329.54	24.50	18,844.53	12,125.69

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3410	FIRE DEPARTMENT								
Group 1	PERSONAL SERVICES								
001.3410.0100	PERSONNEL SERVICES	803,898.00	803,898.00	201,718.92	0.00	602,179.08	25.09	232,870.07	231,055.99
001.3410.0101	PERSONNEL - OVERTIME	125,000.00	125,000.00	39,840.03	0.00	85,159.97	31.87	50,852.89	82,491.33
001.3410.0102	LONGEVITY	20,500.00	20,500.00	5,775.00	0.00	14,725.00	28.17	9,625.00	7,700.00
001.3410.0106	HOLIDAY PAY	31,000.00	31,000.00	0.00	0.00	31,000.00	0.00	0.00	0.00
001.3410.0111	CLEANERS - PART TIME	1,575.00	1,575.00	0.00	0.00	1,575.00	0.00	3,355.20	3,456.00
001.3410.0114	FIREMEN CLERK DUTY	2,000.00	2,000.00	615.36	0.00	1,384.64	30.77	938.42	1,230.72
001.3410.0123	I. T. STIPEND	2,000.00	2,000.00	615.36	0.00	1,384.64	30.77	615.36	615.36
001.3410.0143	IN SERVICE TRAINING	52,000.00	52,000.00	8,288.58	0.00	43,711.42	15.94	5,697.11	8,477.08
001.3410.0144	EMPLOYEES UNIFORM ALLOWANCE	6,000.00	6,000.00	5,000.00	0.00	1,000.00	83.33	5,500.00	5,000.00
001.3410.0145	EMT STIPEND	1,000.00	1,000.00	1,000.00	0.00	0.00	100.00	1,000.00	2,000.00
001.3410.0198	SUPER HOLIDAY PAY	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00	0.00
Total Group 1	PERSONAL SERVICES	1,050,973.00	1,050,973.00	262,853.25	0.00	788,119.75	25.01	310,454.05	342,026.48
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.3410.0200	EQUIPMENT	60,000.00	62,347.00	2,076.00	3,542.80	56,728.20	3.33	879.00	19,949.30
001.3410.0201	SMALL TOOLS & SUPPLIES	14,000.00	15,984.00	2,907.75	0.00	13,076.25	18.19	374.74	1,390.37
001.3410.0202	FIRE HOUSE SUPPLIES	7,000.00	7,000.00	200.00	0.00	6,800.00	2.86	1,970.91	919.12
001.3410.0252	HOSE REPLACEMENT PROGRAM	10,000.00	16,602.50	6,089.00	782.50	9,731.00	36.68	0.00	3,810.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	91,000.00	101,933.50	11,272.75	4,325.30	86,335.45	11.06	3,224.65	26,068.79
Group 4	CONTRACTUAL EXPENSE								
001.3410.0400	CONTRACTUAL EXPENSE	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
001.3410.0403	EDUCATION & TRAINING	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00	0.00	0.00
001.3410.0404	HEALTH CLUB REIMBURSEMENT	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00	0.00	0.00
001.3410.0406	OFFICE SUPPLIES	5,000.00	5,000.00	120.00	0.00	4,880.00	2.40	129.49	194.76
001.3410.0411	COMPUTER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00
001.3410.0413	LIGHT AND POWER	37,000.00	37,000.00	10,292.61	0.00	26,707.39	27.82	9,993.97	11,878.60
001.3410.0414	NATURAL GAS CHARGES	15,000.00	15,000.00	582.87	0.00	14,417.13	3.89	496.60	556.41
001.3410.0415	WATER CHARGES	3,600.00	3,600.00	875.33	0.00	2,724.67	24.31	710.11	747.45
001.3410.0416	HEATING FUEL	18,000.00	18,000.00	0.00	0.00	18,000.00	0.00	0.00	0.00
001.3410.0417	BLDG REPAIRS & MAINTENANCE	35,000.00	42,600.00	4,007.50	7,600.00	30,992.50	9.41	2,338.04	8,644.46
001.3410.0419	FIRE HYDRANTS	230,000.00	230,000.00	0.00	0.00	230,000.00	0.00	0.00	0.00
001.3410.0422	LEASE & MAINTENANCE CONTRACTS	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
001.3410.0429	CHIEF'S ASSOCIATION FEE/EMERGENCY PLAN	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00	115.00	281.50
001.3410.0430	FIRE INSPECTION	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00
001.3410.0431	PARTS FOR VEHICLE EQUIP	42,000.00	42,000.00	9,662.70	0.00	32,337.30	23.01	2,207.75	4,563.60

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3410	FIRE DEPARTMENT								
Group 4	CONTRACTUAL EXPENSE								
001.3410.0432	COLLISION & PAINTING CHARGES	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00
001.3410.0442	VOLUNTEER TRAINING	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	1,116.98	855.03
001.3410.0443	PAID UNIFORM ALLOWANCE/MAINT	11,500.00	14,230.00	1,951.00	7,279.00	5,000.00	13.71	124.00	1,694.90
001.3410.0444	UNIFORMS VOLUNTEER	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	1,115.00
001.3410.0445	TURNOUT GEAR - VOLUNTEER	71,000.00	75,273.00	9,994.85	601.00	64,677.15	13.28	0.00	26,952.05
001.3410.0447	TURNOUT GEAR - PAID	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	444.00
001.3410.0451	SCOTT AIR PAC MAINTENANCE PRGM	15,000.00	15,000.00	1,067.45	0.00	13,932.55	7.12	1,666.00	1,821.46
001.3410.0452	HOSE & LADDER TESTING	15,000.00	15,000.00	0.00	10,146.40	4,853.60	0.00	0.00	0.00
001.3410.0481	PHYSICALS	12,000.00	12,000.00	3,610.00	0.00	8,390.00	30.08	2,190.00	3,705.00
001.3410.0482	RADIO CONTRACT & REPAIRS	15,300.00	30,420.00	17,437.80	0.00	12,982.20	57.32	240.75	2,825.00
001.3410.0504	FIRE PREVENTION	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00	3,155.00
001.3410.0511	HEPATITUS B VACCINATIONS	11,500.00	11,500.00	422.50	0.00	11,077.50	3.67	280.00	804.00
001.3410.0512	REHABILITATION	4,500.00	4,500.00	1,201.39	0.00	3,298.61	26.70	197.94	0.00
Total Group 4	CONTRACTUAL EXPENSE	610,850.00	640,573.00	61,226.00	25,626.40	553,720.60	9.56	21,806.63	70,363.22
Total Dept 3410	FIRE DEPARTMENT	1,752,823.00	1,793,479.50	335,352.00	29,951.70	1,428,175.80	18.70	335,485.33	438,458.49

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3510	ANIMAL CONTROL								
Group 4	CONTRACTUAL EXPENSE								
001.3510.0400	CONTRACTUAL EXPENSE	14,500.00	14,500.00	0.00	0.00	14,500.00	0.00	5,333.32	3,999.99
Total Group 4	CONTRACTUAL EXPENSE	14,500.00	14,500.00	0.00	0.00	14,500.00	0.00	5,333.32	3,999.99
Total Dept 3510	ANIMAL CONTROL	14,500.00	14,500.00	0.00	0.00	14,500.00	0.00	5,333.32	3,999.99

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3620	BUILDING DEPARTMENT								
Group 1	PERSONAL SERVICES								
001.3620.0100	PERSONNEL SERVICES	317,746.00	381,913.00	103,003.38	0.00	278,909.62	26.97	77,791.45	71,542.93
001.3620.0101	PERSONNEL - OVERTIME	12,000.00	12,000.00	4,867.43	0.00	7,132.57	40.56	6,656.02	6,795.30
001.3620.0111	PERSONNEL - PART TIME	42,920.00	42,920.00	16,648.75	0.00	26,271.25	38.79	19,146.25	8,460.00
001.3620.0197	VACATION BUYOUT-PS	2,169.00	2,169.00	2,169.00	0.00	0.00	100.00	0.00	0.00
Total Group 1	PERSONAL SERVICES	374,835.00	439,002.00	126,688.56	0.00	312,313.44	28.86	103,593.72	86,798.23
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.3620.0200	EQUIPMENT	0.00	5,837.00	5,837.00	0.00	0.00	100.00	0.00	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	0.00	5,837.00	5,837.00	0.00	0.00	100.00	0.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.3620.0400	CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	22,555.00	22,652.50
001.3620.0403	EDUCATION & TRAINING	12,500.00	12,500.00	165.00	0.00	12,335.00	1.32	1,557.34	0.00
001.3620.0406	OFFICE SUPPLIES	6,500.00	6,500.00	1,340.04	0.00	5,159.96	20.62	676.34	466.25
001.3620.0422	LEASE & MAINTENANCE CONTRACTS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	118.62
001.3620.0440	POSTAGE - BUILDING DEPARTMENT	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	1,013.51	0.00
001.3620.0462	SOFTWARE & SYSTEMS SUPPORT	4,000.00	17,850.00	6,925.00	6,925.00	4,000.00	38.80	0.00	0.00
001.3620.0485	CODE ENFORCEMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	2,180.68	0.00
Total Group 4	CONTRACTUAL EXPENSE	32,000.00	45,850.00	8,430.04	6,925.00	30,494.96	18.39	27,982.87	23,237.37
Total Dept 3620	BUILDING DEPARTMENT	406,835.00	490,689.00	140,955.60	6,925.00	342,808.40	28.73	131,576.59	110,035.60

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 3989	CODE ENFORCEMENT DEPT.								
Group 1	PERSONAL SERVICES								
001.3989.0100	PERSONNEL SERVICES	539,779.00	539,779.00	155,576.21	0.00	384,202.79	28.82	119,733.38	130,942.84
001.3989.0101	PERSONNEL - OVERTIME	20,000.00	20,000.00	10,235.33	0.00	9,764.67	51.18	19,415.50	11,093.87
001.3989.0111	PERSONNEL - PART TIME	32,000.00	32,000.00	9,502.50	0.00	22,497.50	29.70	10,045.00	10,430.00
001.3989.0197	VACATION BUYOUT-PS	2,169.00	2,169.00	2,167.54	0.00	1.46	99.93	5,423.08	2,711.54
Total Group 1	PERSONAL SERVICES	593,948.00	593,948.00	177,481.58	0.00	416,466.42	29.88	154,616.96	155,178.25
Group 4	CONTRACTUAL EXPENSE								
001.3989.0400	CONTRACTUAL EXPENSE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
001.3989.0403	EDUCATION & TRAINING	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	925.33	0.00
001.3989.0406	OFFICE SUPPLIES	7,500.00	7,579.80	4,079.41	79.80	3,420.59	53.82	2,421.15	513.12
001.3989.0410	PRINTING	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	1,950.68	0.00
001.3989.0411	COMPUTER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	531.25
001.3989.0440	POSTAGE - CODE ENFORCEMENT DPT	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	1,013.51	0.00
001.3989.0462	SOFTWARE & SYSTEMS SUPPORT	4,000.00	17,850.00	6,925.00	6,925.00	4,000.00	38.80	0.00	0.00
001.3989.0485	CODE ENFORCEMENT	2,500.00	3,308.00	808.00	0.00	2,500.00	24.43	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	23,500.00	38,237.80	11,812.41	7,004.80	19,420.59	30.89	6,310.67	1,044.37
Total Dept 3989	CODE ENFORCEMENT DEPT.	617,448.00	632,185.80	189,293.99	7,004.80	435,887.01	29.94	160,927.63	156,222.62

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 4540	A M B U L A N C E								
Group 4	CONTRACTUAL EXPENSE								
001.4540.0436	AMBULANCE-VOLUNTEER	275,834.00	275,834.00	152,671.75	0.00	123,162.25	55.35	152,671.75	152,671.75
Total Group 4	CONTRACTUAL EXPENSE	275,834.00	275,834.00	152,671.75	0.00	123,162.25	55.35	152,671.75	152,671.75
Total Dept 4540	A M B U L A N C E	275,834.00	275,834.00	152,671.75	0.00	123,162.25	55.35	152,671.75	152,671.75

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 5010	STREET ADMINISTRATION								
Group 1	PERSONAL SERVICES								
001.5010.0100	PERSONNEL SERVICES	169,629.00	169,629.00	52,671.07	0.00	116,957.93	31.05	46,964.28	35,384.64
001.5010.0197	VACATION BUYOUT-PS	4,534.00	4,534.00	4,533.66	0.00	0.34	99.99	4,423.08	0.00
Total Group 1	PERSONAL SERVICES	174,163.00	174,163.00	57,204.73	0.00	116,958.27	32.85	51,387.36	35,384.64
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.5010.0200	EQUIPMENT	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.5010.0403	EDUCATION & TRAINING	750.00	750.00	0.00	0.00	750.00	0.00	598.00	0.00
001.5010.0406	OFFICE SUPPLIES	1,000.00	1,000.00	148.80	0.00	851.20	14.88	602.85	50.00
Total Group 4	CONTRACTUAL EXPENSE	1,750.00	1,750.00	148.80	0.00	1,601.20	8.50	1,200.85	50.00
Total Dept 5010	STREET ADMINISTRATION	177,413.00	177,413.00	57,353.53	0.00	120,059.47	32.33	52,588.21	35,434.64

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 5110	STREET MAINTENANCE								
Group 1	PERSONAL SERVICES								
001.5110.0100	PERSONNEL SERVICES	617,728.00	617,728.00	197,094.56	0.00	420,633.44	31.91	184,390.81	169,965.91
001.5110.0101	PERSONNEL - OVERTIME	40,000.00	40,000.00	9,068.21	0.00	30,931.79	22.67	6,996.95	10,772.29
001.5110.0105	OUT OF TITLE	6,000.00	6,000.00	2,079.62	0.00	3,920.38	34.66	1,254.37	975.88
Total Group 1	PERSONAL SERVICES	663,728.00	663,728.00	208,242.39	0.00	455,485.61	31.37	192,642.13	181,714.08
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.5110.0201	SMALL TOOLS & SUPPLIES	2,100.00	2,100.00	4.94	0.00	2,095.06	0.24	1,766.17	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	2,100.00	2,100.00	4.94	0.00	2,095.06	0.24	1,766.17	0.00
Group 4	CONTRACTUAL EXPENSE								
001.5110.0401	MATERIALS & SUPPLIES	50,000.00	51,289.00	22,186.67	0.00	29,102.33	43.26	15,603.57	12,064.76
001.5110.0444	UNIFORMS	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00	6,110.39	343.28
001.5110.0472	TREES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
001.5110.0481	PHYSICALS	750.00	750.00	0.00	0.00	750.00	0.00	0.00	0.00
001.5110.0482	RADIO CONTRACT & REPAIRS	5,000.00	5,000.00	353.75	0.00	4,646.25	7.08	0.00	808.00
Total Group 4	CONTRACTUAL EXPENSE	90,750.00	92,039.00	22,540.42	0.00	69,498.58	24.49	21,713.96	13,216.04
Total Dept 5110	STREET MAINTENANCE	756,578.00	757,867.00	230,787.75	0.00	527,079.25	30.45	216,122.26	194,930.12

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 5140	SNOW REMOVAL								
Group 1	PERSONAL SERVICES								
001.5140.0101	PERSONNEL - OVERTIME	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00	0.00	0.00
Total Group 1	PERSONAL SERVICES	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00	0.00	0.00
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.5140.0201	SMALL TOOLS & SUPPLIES	300.00	300.00	0.00	0.00	300.00	0.00	0.00	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	300.00	300.00	0.00	0.00	300.00	0.00	0.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.5140.0400	CONTRACTUAL EXPENSE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00
001.5140.0487	SNOW - SAND & SALT	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	105,000.00	105,000.00	0.00	0.00	105,000.00	0.00	0.00	0.00
Total Dept 5140	SNOW REMOVAL	185,300.00	185,300.00	0.00	0.00	185,300.00	0.00	0.00	0.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 5180	STREET & TRAFFIC LIGHTING								
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.5180.0200	EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00
001.5180.0201	SMALL TOOLS & SUPPLIES	30,000.00	30,000.00	342.00	0.00	29,658.00	1.14	146.48	3,763.11
001.5180.0238	TRAFFIC SIGNAL MAINTENANCE	30,000.00	30,000.00	7,500.00	0.00	22,500.00	25.00	7,500.00	7,500.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	65,000.00	65,000.00	7,842.00	0.00	57,158.00	12.06	7,646.48	11,263.11
Group 4	CONTRACTUAL EXPENSE								
001.5180.0413	LIGHT AND POWER	315,000.00	315,000.00	70,609.90	0.00	244,390.10	22.42	69,759.90	56,975.40
Total Group 4	CONTRACTUAL EXPENSE	315,000.00	315,000.00	70,609.90	0.00	244,390.10	22.42	69,759.90	56,975.40
Total Dept 5180	STREET & TRAFFIC LIGHTING	380,000.00	380,000.00	78,451.90	0.00	301,548.10	20.65	77,406.38	68,238.51

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 5190	STREET CLEANING								
Group 1	PERSONAL SERVICES								
001.5190.0100	PERSONNEL SERVICES	64,652.00	64,652.00	18,649.65	0.00	46,002.35	28.85	17,960.55	18,372.92
001.5190.0101	PERSONNEL - OVERTIME	5,000.00	5,000.00	1,171.40	0.00	3,828.60	23.43	790.56	1,632.99
Total Group 1	PERSONAL SERVICES	69,652.00	69,652.00	19,821.05	0.00	49,830.95	28.46	18,751.11	20,005.91
Group 4	CONTRACTUAL EXPENSE								
001.5190.0434	REPLACEMENT BROOMS- SWEEPER	12,000.00	12,000.00	1,770.00	0.00	10,230.00	14.75	2,655.00	3,965.00
Total Group 4	CONTRACTUAL EXPENSE	12,000.00	12,000.00	1,770.00	0.00	10,230.00	14.75	2,655.00	3,965.00
Total Dept 5190	STREET CLEANING	81,652.00	81,652.00	21,591.05	0.00	60,060.95	26.44	21,406.11	23,970.91

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 6720	NUTRITION PRGM - III C 1								
Group 1	PERSONAL SERVICES								
001.6720.0100	PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	(172.50)	4,582.50
001.6720.0111	PERSONNEL - PART TIME	13,650.00	13,650.00	4,057.50	0.00	9,592.50	29.73	4,185.00	0.00
Total Group 1	PERSONAL SERVICES	13,650.00	13,650.00	4,057.50	0.00	9,592.50	29.73	4,012.50	4,582.50
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.6720.0200	EQUIPMENT	2,500.00	2,500.00	0.00	1,598.00	902.00	0.00	460.06	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	2,500.00	2,500.00	0.00	1,598.00	902.00	0.00	460.06	0.00
Group 4	CONTRACTUAL EXPENSE								
001.6720.0401	MATERIALS & SUPPLIES	6,000.00	6,000.00	650.46	0.00	5,349.54	10.84	789.48	793.22
001.6720.0426	NUTRITION FOOD CONTRACT	100,245.00	100,245.00	24,654.69	0.00	75,590.31	24.59	21,955.46	23,486.16
001.6720.0459	AGING - ARTS WORKSHOPS	6,000.00	6,000.00	2,721.88	0.00	3,278.12	45.36	2,596.97	1,477.00
Total Group 4	CONTRACTUAL EXPENSE	112,245.00	112,245.00	28,027.03	0.00	84,217.97	24.97	25,341.91	25,756.38
Total Dept 6720	NUTRITION PRGM - III C 1	128,395.00	128,395.00	32,084.53	1,598.00	94,712.47	24.99	29,814.47	30,338.88

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 6730	S N A P & NUTRITION RECREATION								
Group 1	PERSONAL SERVICES								
001.6730.0100	PERSONNEL SERVICES	90,187.00	90,187.00	26,015.47	0.00	64,171.53	28.85	24,938.63	28,457.76
001.6730.0101	PERSONNEL - OVERTIME	400.00	400.00	0.00	0.00	400.00	0.00	0.00	0.00
001.6730.0111	PERSONNEL - PART TIME	9,464.00	9,464.00	3,180.25	0.00	6,283.75	33.60	3,060.25	0.00
Total Group 1	PERSONAL SERVICES	100,051.00	100,051.00	29,195.72	0.00	70,855.28	29.18	27,998.88	28,457.76
Group 4	CONTRACTUAL EXPENSE								
001.6730.0401	MATERIALS & SUPPLIES	2,000.00	2,104.00	0.00	104.00	2,000.00	0.00	101.84	0.00
001.6730.0426	NUTRITION FOOD CONTRACT	30,000.00	30,000.00	7,560.28	0.00	22,439.72	25.20	8,078.40	8,597.07
001.6730.0490	BUS RENTALS	10,000.00	10,000.00	2,975.00	0.00	7,025.00	29.75	5,300.00	4,500.00
Total Group 4	CONTRACTUAL EXPENSE	42,000.00	42,104.00	10,535.28	104.00	31,464.72	25.02	13,480.24	13,097.07
Total Dept 6730	S N A P & NUTRITION RECREATION	142,051.00	142,155.00	39,731.00	104.00	102,320.00	27.95	41,479.12	41,554.83

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 6740	NUTRIT PRGM-HOME DVLD -III C 2								
Group 1	PERSONAL SERVICES								
001.6740.0100	PERSONNEL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	(111.00)	2,647.84
001.6740.0111	PERSONNEL - PART TIME	9,620.00	9,620.00	2,539.15	0.00	7,080.85	26.39	2,818.94	0.00
Total Group 1	PERSONAL SERVICES	9,620.00	9,620.00	2,539.15	0.00	7,080.85	26.39	2,707.94	2,647.84
Group 4	CONTRACTUAL EXPENSE								
001.6740.0401	MATERIALS & SUPPLIES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	190.00	285.00
001.6740.0426	NUTRITION FOOD CONTRACT	13,435.00	13,435.00	3,831.73	0.00	9,603.27	28.52	4,314.60	3,873.96
Total Group 4	CONTRACTUAL EXPENSE	14,435.00	14,435.00	3,831.73	0.00	10,603.27	26.54	4,504.60	4,158.96
Total Dept 6740	NUTRIT PRGM-HOME DVLD - III C 2	24,055.00	24,055.00	6,370.88	0.00	17,684.12	26.48	7,212.54	6,806.80

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 6750	NUTRITION PRGM-TRANSP -III B								
Group 1	PERSONAL SERVICES								
001.6750.0100	PERSONNEL SERVICES	49,296.00	49,296.00	13,890.00	0.00	35,406.00	28.18	12,908.15	21,843.70
001.6750.0101	PERSONNEL - OVERTIME	400.00	400.00	0.00	0.00	400.00	0.00	0.00	295.36
001.6750.0111	PERSONNEL - PART TIME	26,000.00	26,000.00	7,015.00	0.00	18,985.00	26.98	8,937.50	0.00
Total Group 1	PERSONAL SERVICES	75,696.00	75,696.00	20,905.00	0.00	54,791.00	27.62	21,845.65	22,139.06
Group 4	CONTRACTUAL EXPENSE								
001.6750.0466	CALL A CAB	3,380.00	3,380.00	0.00	0.00	3,380.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	3,380.00	3,380.00	0.00	0.00	3,380.00	0.00	0.00	0.00
Total Dept 6750	NUTRITION PRGM-TRANSP - III B	79,076.00	79,076.00	20,905.00	0.00	58,171.00	26.44	21,845.65	22,139.06

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 7110	PARKS								
Group 1	PERSONAL SERVICES								
001.7110.0100	PERSONNEL SERVICES	128,211.00	128,211.00	36,433.86	0.00	91,777.14	28.42	34,550.77	34,683.59
001.7110.0101	PERSONNEL - OVERTIME	30,000.00	30,000.00	12,132.69	0.00	17,867.31	40.44	12,178.99	6,061.65
001.7110.0108	PERSONNEL - SEASONAL	60,000.00	60,000.00	49,947.00	0.00	10,053.00	83.25	48,723.00	79,363.19
001.7110.0109	PERSONNEL - PARK ATTENDANTS	55,000.00	55,000.00	31,371.77	0.00	23,628.23	57.04	32,176.50	47,300.00
Total Group 1	PERSONAL SERVICES	273,211.00	273,211.00	129,885.32	0.00	143,325.68	47.54	127,629.26	167,408.43
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.7110.0250	OTHER EQUIPMENT	15,000.00	15,000.00	4,571.81	0.00	10,428.19	30.48	4,676.49	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	15,000.00	15,000.00	4,571.81	0.00	10,428.19	30.48	4,676.49	0.00
Group 4	CONTRACTUAL EXPENSE								
001.7110.0400	CONTRACTUAL EXPENSE	42,000.00	42,000.00	2,780.03	0.00	39,219.97	6.62	6,187.30	5,319.00
001.7110.0401	MATERIALS	40,000.00	40,000.00	14,675.15	0.00	25,324.85	36.69	9,075.01	10,503.98
001.7110.0413	LIGHT AND POWER	26,000.00	26,000.00	5,361.52	0.00	20,638.48	20.62	4,708.47	2,985.81
001.7110.0414	NATURAL GAS CHARGES	7,000.00	7,000.00	103.14	0.00	6,896.86	1.47	87.44	65.91
001.7110.0415	WATER CHARGES	21,000.00	21,000.00	7,483.66	0.00	13,516.34	35.64	8,383.17	8,582.41
001.7110.0417	BLDG REPAIRS & MAINTENANCE	10,000.00	10,000.00	1,589.78	0.00	8,410.22	15.90	1,265.09	341.08
Total Group 4	CONTRACTUAL EXPENSE	146,000.00	146,000.00	31,993.28	0.00	114,006.72	21.91	29,706.48	27,798.19
Total Dept 7110	PARKS	434,211.00	434,211.00	166,450.41	0.00	267,760.59	38.33	162,012.23	195,206.62

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 7230	MARINA								
Group 4	CONTRACTUAL EXPENSE								
001.7230.0400	CONTRACTUAL EXPENSE	5,500.00	5,500.00	1,304.00	0.00	4,196.00	23.71	978.00	1,304.00
001.7230.0401	MATERIALS	4,000.00	4,000.00	31.80	0.00	3,968.20	0.80	1,071.84	304.68
Total Group 4	CONTRACTUAL EXPENSE	9,500.00	9,500.00	1,335.80	0.00	8,164.20	14.06	2,049.84	1,608.68
Total Dept 7230	MARINA	9,500.00	9,500.00	1,335.80	0.00	8,164.20	14.06	2,049.84	1,608.68

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 7310	RECREATION / YOUTH PROGRAMS								
Group 1	PERSONAL SERVICES								
001.7310.0100	PERSONNEL SERVICES	116,732.00	116,732.00	27,699.83	0.00	89,032.17	23.73	39,494.16	32,763.05
001.7310.0101	PERSONNEL - OVERTIME	9,500.00	9,500.00	6,482.56	0.00	3,017.44	68.24	8,239.08	5,182.25
001.7310.0107	PROGRAM ASSISTANTS - SEASONAL	3,500.00	3,500.00	450.00	0.00	3,050.00	12.86	870.00	1,377.00
Total Group 1	PERSONAL SERVICES	129,732.00	129,732.00	34,632.39	0.00	95,099.61	26.70	48,603.24	39,322.30
Group 4	CONTRACTUAL EXPENSE								
001.7310.0400	CONTRACTUAL EXPENSE	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
001.7310.0401	MATERIALS & SUPPLIES	300.00	300.00	14.67	0.00	285.33	4.89	26.34	17.56
001.7310.0403	EDUCATION & TRAINING	800.00	800.00	0.00	0.00	800.00	0.00	30.00	30.00
001.7310.0406	OFFICE SUPPLIES	4,000.00	4,000.00	249.30	0.00	3,750.70	6.23	846.50	933.50
001.7310.0410	PRINTING	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00	3,162.00	0.00
001.7310.0432	DAY CAMP	60,000.00	60,000.00	55,789.79	0.00	4,210.21	92.98	53,523.60	39,593.27
001.7310.0434	YOUTH SERVICE - READING	11,000.00	11,000.00	0.00	0.00	11,000.00	0.00	0.00	0.00
001.7310.0435	REC SERVICE - PERFORMING ARTS	11,000.00	11,000.00	0.00	0.00	11,000.00	0.00	92.75	0.00
001.7310.0437	COUNCIL OF THE ARTS	32,000.00	32,000.00	22,000.00	0.00	10,000.00	68.75	27,000.00	27,000.00
001.7310.0439	POSTAGE -	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
001.7310.0455	HANDICAP CONSORTIUM	22,600.00	22,600.00	0.00	0.00	22,600.00	0.00	0.00	0.00
001.7310.0460	YOUTH BASEBALL LEAGUES	22,000.00	22,000.00	0.00	0.00	22,000.00	0.00	0.00	0.00
001.7310.0490	NEW YOUTH PROGRAMS	13,000.00	13,000.00	0.00	0.00	13,000.00	0.00	0.00	0.00
001.7310.0502	SOCCER	31,000.00	31,000.00	31,000.00	0.00	0.00	100.00	31,000.00	24,709.05
001.7310.0509	SPECIAL CITIZEN CAMP	16,000.00	16,000.00	13,550.68	0.00	2,449.32	84.69	14,422.22	13,600.52
001.7310.0510	COLUMBUS PARK PLAYGROUND	4,000.00	4,000.00	3,583.00	0.00	417.00	89.58	2,646.38	3,770.77
001.7310.0514	CUB CAMP	3,400.00	3,400.00	2,004.62	0.00	1,395.38	58.96	2,957.58	1,689.73
Total Group 4	CONTRACTUAL EXPENSE	240,600.00	240,600.00	128,192.06	0.00	112,407.94	53.28	135,707.37	111,344.40
Total Dept 7310	RECREATION / YOUTH PROGRAMS	370,332.00	370,332.00	162,824.45	0.00	207,507.55	43.97	184,310.61	150,666.70

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 7330	REC:SUMMER & PART-TIME HELP								
Group 1	PERSONAL SERVICES								
001.7330.0149	COLUMBUS SPRAY PARK - P/T	15,000.00	15,000.00	14,494.50	0.00	505.50	96.63	14,464.50	14,177.00
001.7330.0150	DAY CAMP PERSONNEL	79,500.00	79,500.00	68,902.62	0.00	10,597.38	86.67	65,001.11	62,680.76
001.7330.0151	BASKETBALL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
001.7330.0152	SPECIAL CITIZENS DAY CAMP	10,500.00	10,500.00	10,500.00	0.00	0.00	100.00	10,500.00	10,500.00
001.7330.0170	YOUTH SOCCER-ALL 4 SEASONS	25,000.00	25,000.00	5,526.88	0.00	19,473.12	22.11	4,892.50	5,552.75
001.7330.0172	NEW YOUTH PROGRAMS	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
001.7330.0174	CUB CAMP - P/T	6,300.00	6,300.00	5,090.50	0.00	1,209.50	80.80	5,355.76	4,555.13
Total Group 1	PERSONAL SERVICES	147,300.00	147,300.00	104,514.50	0.00	42,785.50	70.95	100,213.87	97,465.64
Total Dept 7330	REC:SUMMER & PART-TIME HELP	147,300.00	147,300.00	104,514.50	0.00	42,785.50	70.95	100,213.87	97,465.64

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 7410	LIBRARY								
Group 4	CONTRACTUAL EXPENSE								
001.7410.0400	CONTRACTUAL EXPENSE	909,300.00	931,300.00	459,816.64	0.00	471,483.36	49.37	444,199.31	436,532.64
Total Group 4	CONTRACTUAL EXPENSE	909,300.00	931,300.00	459,816.64	0.00	471,483.36	49.37	444,199.31	436,532.64
Total Dept 7410	LIBRARY	909,300.00	931,300.00	459,816.64	0.00	471,483.36	49.37	444,199.31	436,532.64

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 7550	CELEBRATIONS								
Group 4	CONTRACTUAL EXPENSE								
001.7550.0550	MEMORIAL DAY	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
001.7550.0551	4TH OF JULY	5,000.00	5,000.00	5,000.00	0.00	0.00	100.00	5,000.00	5,000.00
001.7550.0552	COLUMBUS DAY	2,500.00	2,500.00	2,500.00	0.00	0.00	100.00	0.00	2,500.00
001.7550.0553	DECEMBER HOLIDAY EVENTS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00
001.7550.0554	EASTER EGG HUNT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
001.7550.0555	SPECIAL EVENTS	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	156.00
001.7550.0556	HALLOWEEN	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00
001.7550.0557	CONCERT EXPENSES	6,000.00	6,000.00	7,370.00	0.00	(1,370.00)	122.83	4,329.58	3,010.67
001.7550.0559	VETERANS DAY	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
001.7550.0562	PORT CHESTER DAY	12,000.00	12,000.00	10,187.50	0.00	1,812.50	84.90	8,744.23	13,572.10
001.7550.0568	WATERFRONT	5,000.00	5,000.00	1,700.00	0.00	3,300.00	34.00	2,435.00	2,990.00
Total Group 4	CONTRACTUAL EXPENSE	41,500.00	41,500.00	26,757.50	0.00	14,742.50	64.48	20,508.81	27,228.77
Total Dept 7550	CELEBRATIONS	41,500.00	41,500.00	26,757.50	0.00	14,742.50	64.48	20,508.81	27,228.77

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 7620	ADULT RECREATION								
Group 4	CONTRACTUAL EXPENSE								
001.7620.0456	MEN'S SOFTBALL	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	3,320.00	5,770.00
001.7620.0459	SENIOR PROGRAMS	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	550.00	425.00
001.7620.0558	MIDDLE SCHOOL LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	4,554.15	3,047.36
Total Group 4	CONTRACTUAL EXPENSE	16,500.00	16,500.00	0.00	0.00	16,500.00	0.00	8,424.15	9,242.36
Total Dept 7620	ADULT RECREATION	16,500.00	16,500.00	0.00	0.00	16,500.00	0.00	8,424.15	9,242.36

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 7630	ADULT REC-SUMMER&PART-TIME								
Group 1	PERSONAL SERVICES								
001.7630.0161	SOFTBALL	4,200.00	4,200.00	885.00	0.00	3,315.00	21.07	3,141.00	3,900.00
Total Group 1	PERSONAL SERVICES	4,200.00	4,200.00	885.00	0.00	3,315.00	21.07	3,141.00	3,900.00
Total Dept 7630	ADULT REC-SUMMER&PART-TIME	4,200.00	4,200.00	885.00	0.00	3,315.00	21.07	3,141.00	3,900.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 8010	COMMISSIONS								
Group 1	PERSONAL SERVICES								
001.8010.0115	PLANNING COMMISSION	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	497.60
001.8010.0116	RECREATION COMMISSION	400.00	400.00	118.58	0.00	281.42	29.65	295.45	331.24
001.8010.0117	PARKS COMMISSION	900.00	900.00	339.39	0.00	560.61	37.71	277.26	230.64
001.8010.0118	TRAFFIC COMMISSION	400.00	400.00	113.13	0.00	286.87	28.28	0.00	91.59
001.8010.0119	ARCHITECTURAL COMMISSION	2,000.00	2,000.00	501.91	0.00	1,498.09	25.10	634.34	234.16
001.8010.0121	TAXI COMMISSION	700.00	700.00	0.00	0.00	700.00	0.00	0.00	0.00
001.8010.0122	ZONING BOARD	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	248.80
001.8010.0139	WATERFRONT COMMISSION	1,000.00	1,000.00	95.61	0.00	904.39	9.56	0.00	0.00
Total Group 1	PERSONAL SERVICES	7,400.00	7,400.00	1,168.62	0.00	6,231.38	15.79	1,207.05	1,634.03
Group 4	CONTRACTUAL EXPENSE								
001.8010.0400	CONTRACTUAL EXPENSE	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	2,915.66	0.00
001.8010.0406	OFFICE SUPPLIES	700.00	700.00	267.07	0.00	432.93	38.15	0.00	448.10
001.8010.0462	SOFTWARE & SYSTEMS SUPPORT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
001.8010.0498	ZONING, VEH & TRAFFIC BOOKS	600.00	600.00	0.00	0.00	600.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	3,300.00	3,300.00	267.07	0.00	3,032.93	8.09	2,915.66	448.10
Total Dept 8010	COMMISSIONS	10,700.00	10,700.00	1,435.69	0.00	9,264.31	13.42	4,122.71	2,082.13

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 8020	PLANNING & DEVELOPMENT								
Group 1	PERSONAL SERVICES								
001.8020.0100	PERSONNEL SERVICES	195,150.00	195,150.00	49,081.79	0.00	146,068.21	25.15	50,254.08	2,738.15
Total Group 1	PERSONAL SERVICES	195,150.00	195,150.00	49,081.79	0.00	146,068.21	25.15	50,254.08	2,738.15
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.8020.0200	EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	4,609.00	0.00
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	4,609.00	0.00
Group 4	CONTRACTUAL EXPENSE								
001.8020.0400	CONTRACTUAL EXPENSE	2,500.00	6,040.00	0.00	3,540.00	2,500.00	0.00	1,750.00	264.26
001.8020.0401	CONSULTANTS	8,500.00	8,500.00	270.00	0.00	8,230.00	3.18	4,732.50	16,882.50
001.8020.0403	EDUCATION & TRAINING	4,000.00	4,000.00	834.00	0.00	3,166.00	20.85	2,152.95	0.00
001.8020.0406	OFFICE SUPPLIES	2,000.00	2,000.00	547.57	57.00	1,395.43	27.38	538.58	0.00
001.8020.0440	POSTAGE - PLANNING DEPARTMENT	500.00	500.00	0.00	0.00	500.00	0.00	300.00	0.00
001.8020.0462	SOFTWARE & SYSTEMS SUPPORT	4,500.00	4,500.00	2,750.00	0.00	1,750.00	61.11	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	22,000.00	25,540.00	4,401.57	3,597.00	17,541.43	17.23	9,474.03	17,146.76
Total Dept 8020	PLANNING & DEVELOPMENT	222,150.00	225,690.00	53,483.36	3,597.00	168,609.64	23.70	64,337.11	19,884.91

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 8050	E T P A								
Group 4	CONTRACTUAL EXPENSE								
001.8050.0400	CONTRACTUAL EXPENSE	5,400.00	5,400.00	0.00	0.00	5,400.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	5,400.00	5,400.00	0.00	0.00	5,400.00	0.00	0.00	0.00
Total Dept 8050	E T P A	5,400.00	5,400.00	0.00	0.00	5,400.00	0.00	0.00	0.00

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 8120	SANITARY & STORM SEWERS								
Group 1	PERSONAL SERVICES								
001.8120.0101	PERSONNEL - OVERTIME	0.00	0.00	4,507.71	0.00	(4,507.71)	0.00	2,086.10	3,217.24
Total Group 1	PERSONAL SERVICES	0.00	0.00	4,507.71	0.00	(4,507.71)	0.00	2,086.10	3,217.24
Group 4	CONTRACTUAL EXPENSE								
001.8120.0400	CONTRACTUAL EXPENSE	0.00	0.00	225.00	0.00	(225.00)	0.00	0.00	14,359.97
001.8120.0401	MATERIALS & SUPPLIES	0.00	0.00	836.94	0.00	(836.94)	0.00	0.00	3,462.60
001.8120.0413	LIGHT AND POWER	0.00	0.00	1,280.58	0.00	(1,280.58)	0.00	1,589.91	1,742.73
001.8120.0417	BLDG REPAIRS & MAINTENANCE	0.00	0.00	3,860.42	0.00	(3,860.42)	0.00	1,759.25	3,943.41
001.8120.0475	STORMWATER	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00	1,979.68	0.00
Total Group 4	CONTRACTUAL EXPENSE	4,500.00	4,500.00	6,202.94	0.00	(1,702.94)	137.84	5,328.84	23,508.71
Total Dept 8120	SANITARY & STORM SEWERS	4,500.00	4,500.00	10,710.65	0.00	(6,210.65)	238.01	7,414.94	26,725.95

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 8160	REFUSE & RECYCLING								
Group 1	PERSONAL SERVICES								
001.8160.0100	PERSONNEL SERVICES	1,185,583.00	1,185,583.00	319,217.39	0.00	866,365.61	26.92	305,562.61	296,272.81
001.8160.0101	PERSONNEL - OVERTIME	74,000.00	74,000.00	29,403.79	0.00	44,596.21	39.73	27,560.34	21,562.05
001.8160.0106	HOLIDAY PAY	75,000.00	75,000.00	0.00	0.00	75,000.00	0.00	3.58	0.00
001.8160.0108	PERSONNEL - SEASONAL	50,000.00	50,000.00	49,650.00	0.00	350.00	99.30	46,122.00	50,097.00
001.8160.0199	FINAL RETIREMENT PAYOUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,463.67
Total Group 1	PERSONAL SERVICES	1,384,583.00	1,384,583.00	398,271.18	0.00	986,311.82	28.76	379,248.53	413,395.53
Group 2	EQUIPMENT & CAPITAL OUTLAY								
001.8160.0237	WORK BARRELS	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	738.00
001.8160.0250	OTHER EQUIPMENT	15,000.00	20,395.00	5,718.93	5,804.00	8,872.07	28.04	3,104.98	4,021.48
Total Group 2	EQUIPMENT & CAPITAL OUTLAY	19,000.00	24,395.00	5,718.93	5,804.00	12,872.07	23.44	3,104.98	4,759.48
Group 4	CONTRACTUAL EXPENSE								
001.8160.0401	MATERIALS & SUPPLIES	2,500.00	2,500.00	1,894.74	0.00	605.26	75.79	1,685.47	360.03
001.8160.0418	TRANSPORTATION	400.00	400.00	0.00	0.00	400.00	0.00	44.46	41.50
001.8160.0481	PHYSICALS	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
Total Group 4	CONTRACTUAL EXPENSE	3,400.00	3,400.00	1,894.74	0.00	1,505.26	55.73	1,729.93	401.53
Total Dept 8160	REFUSE & RECYCLING	1,406,983.00	1,412,378.00	405,884.85	5,804.00	1,000,689.15	28.74	384,083.44	418,556.54

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 8180	TRANSFER STATION								
Group 4	CONTRACTUAL EXPENSE								
001.8180.0448	DUMP FEES - SOLID WASTE	370,000.00	370,000.00	63,035.50	0.00	306,964.50	17.04	58,010.70	97,001.06
001.8180.0449	DUMP FEES - ORGANIC WASTE	280,000.00	280,000.00	36,706.13	0.00	243,293.87	13.11	30,253.18	83,125.90
Total Group 4	CONTRACTUAL EXPENSE	650,000.00	650,000.00	99,741.63	0.00	550,258.37	15.34	88,263.88	180,126.96
Total Dept 8180	TRANSFER STATION	650,000.00	650,000.00	99,741.63	0.00	550,258.37	15.34	88,263.88	180,126.96

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9000	NYS EMPLOYEES RETIREMENT SYSTM								
Group 8	EMPLOYEE BENEFITS								
001.9000.0801	STATE RETIREMENT	1,009,924.00	1,009,924.00	0.00	0.00	1,009,924.00	0.00	0.00	0.00
Total Group 8	EMPLOYEE BENEFITS	1,009,924.00	1,009,924.00	0.00	0.00	1,009,924.00	0.00	0.00	0.00
Total Dept 9000	NYS EMPLOYEES RETIREMENT SYSTM	1,009,924.00	1,009,924.00	0.00	0.00	1,009,924.00	0.00	0.00	0.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9010	NYS PD & FIRE RETIREMENT SYSTM								
Group 8	EMPLOYEE BENEFITS								
001.9010.0801	STATE RETIREMENT	2,392,078.00	2,440,755.00	0.00	0.00	2,440,755.00	0.00	0.00	0.00
Total Group 8	EMPLOYEE BENEFITS	2,392,078.00	2,440,755.00	0.00	0.00	2,440,755.00	0.00	0.00	0.00
Total Dept 9010	NYS PD & FIRE RETIREMENT SYSTM	2,392,078.00	2,440,755.00	0.00	0.00	2,440,755.00	0.00	0.00	0.00

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Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9020	LOCAL POLICE PENSION FUND								
Group 8	EMPLOYEE BENEFITS								
001.9020.0825	POLICE PENSION FUND	7,500.00	7,500.00	2,240.00	0.00	5,260.00	29.87	2,240.00	1,680.00
Total Group 8	EMPLOYEE BENEFITS	7,500.00	7,500.00	2,240.00	0.00	5,260.00	29.87	2,240.00	1,680.00
Total Dept 9020	LOCAL POLICE PENSION FUND	7,500.00	7,500.00	2,240.00	0.00	5,260.00	29.87	2,240.00	1,680.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9030	SOCIAL SECURITY								
Group 8	EMPLOYEE BENEFITS								
001.9030.0802	SOCIAL SECURITY	840,000.00	854,648.00	266,450.87	0.00	588,197.13	31.18	261,576.57	257,164.68
001.9030.0810	MEDICARE (EMPLOYER SHARE)	221,000.00	224,425.00	62,863.02	0.00	161,561.98	28.01	62,283.60	61,944.53
Total Group 8	EMPLOYEE BENEFITS	1,061,000.00	1,079,073.00	329,313.89	0.00	749,759.11	30.52	323,860.17	319,109.21
Total Dept 9030	SOCIAL SECURITY	1,061,000.00	1,079,073.00	329,313.89	0.00	749,759.11	30.52	323,860.17	319,109.21

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9040	WORKERS COMPENSATION								
Group 8	EMPLOYEE BENEFITS								
001.9040.0803	WORKERS COMPENSATION	1,290,875.00	1,290,875.00	1,379,726.76	0.00	(88,851.76)	106.88	812,515.87	725,634.82
Total Group 8	EMPLOYEE BENEFITS	1,290,875.00	1,290,875.00	1,379,726.76	0.00	(88,851.76)	106.88	812,515.87	725,634.82
Total Dept 9040	WORKERS COMPENSATION	1,290,875.00	1,290,875.00	1,379,726.76	0.00	(88,851.76)	106.88	812,515.87	725,634.82

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9050	STATE UNEMPLOYMENT INSURANCE								
Group 8	EMPLOYEE BENEFITS								
001.9050.0805	UNEMPLOYMENT INSURANCE	60,000.00	60,000.00	21,921.30	0.00	38,078.70	36.54	10,334.85	20,024.42
Total Group 8	EMPLOYEE BENEFITS	60,000.00	60,000.00	21,921.30	0.00	38,078.70	36.54	10,334.85	20,024.42
Total Dept 9050	STATE UNEMPLOYMENT INSURANCE	60,000.00	60,000.00	21,921.30	0.00	38,078.70	36.54	10,334.85	20,024.42

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9060	HOSPITAL & MEDICAL INSURANCE								
Group 8	EMPLOYEE BENEFITS								
001.9060.0807	HOSPITAL & MEDICAL INSURANCE	3,400,000.00	3,416,896.00	1,405,233.76	0.00	2,011,662.24	41.13	1,285,148.63	1,272,776.21
001.9060.0809	HOSPITAL & MEDICAL BUYOUT	143,500.00	143,500.00	39,390.69	0.00	104,109.31	27.45	33,590.20	29,454.40
001.9060.0811	MEDICARE REIMBURSEMENT	147,000.00	147,000.00	39,357.40	0.00	107,642.60	26.77	36,354.00	33,087.00
001.9060.0813	EMPLOYEE ASSISTANCE PROGRAM	7,200.00	7,200.00	7,065.00	0.00	135.00	98.13	6,400.00	0.00
001.9060.0818	SELF PAY MEDICAL INSURANCE	0.00	0.00	3,731.23	0.00	(3,731.23)	0.00	2,016.73	2,483.29
001.9060.0821	SELF-PAY FINGER PRINT	0.00	0.00	1,400.00	0.00	(1,400.00)	0.00	(836.00)	(950.00)
Total Group 8	EMPLOYEE BENEFITS	3,697,700.00	3,714,596.00	1,496,178.08	0.00	2,218,417.92	40.28	1,362,673.56	1,336,850.90
Total Dept 9060	HOSPITAL & MEDICAL INSURANCE	3,697,700.00	3,714,596.00	1,496,178.08	0.00	2,218,417.92	40.28	1,362,673.56	1,336,850.90

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9070	LIFE/DENTAL/VISION INSURANCE								
Group 8	EMPLOYEE BENEFITS								
001.9070.0804	LIFE INSURANCE	27,000.00	27,000.00	6,196.20	0.00	20,803.80	22.95	6,246.56	6,406.20
001.9070.0808	DENTAL INSURANCE	140,000.00	140,000.00	48,598.21	0.00	91,401.79	34.71	45,968.74	44,618.00
001.9070.0812	VISION PLAN	12,000.00	12,000.00	3,609.89	0.00	8,390.11	30.08	4,140.96	3,250.26
001.9070.0819	SELF-PAY DENTAL INSUR.(RET)	0.00	0.00	(8,223.02)	0.00	8,223.02	0.00	(8,733.93)	(8,746.32)
Total Group 8	EMPLOYEE BENEFITS	179,000.00	179,000.00	50,181.28	0.00	128,818.72	28.03	47,622.33	45,528.14
Total Dept 9070	LIFE/DENTAL/VISION INSURANCE	179,000.00	179,000.00	50,181.28	0.00	128,818.72	28.03	47,622.33	45,528.14

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9080	RETIRED FIRE DISABLED BENEFIT								
Group 9	TRANSFERS								
001.9080.0826	SEC. 207A PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	13,917.36	13,645.09
Total Group 9	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	13,917.36	13,645.09
Total Dept 9080	RETIRED FIRE DISABLED BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00	13,917.36	13,645.09

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9720	BOND ANTICIPATION NOTES								
Group 6	PRINCIPAL ON INDEBTEDNESS								
001.9720.0699	PRIN BAN FY 2010-11	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00	0.00	0.00
Total Group 6	PRINCIPAL ON INDEBTEDNESS	400,000.00	400,000.00	0.00	0.00	400,000.00	0.00	0.00	0.00
Group 7	INTEREST ON INDEBTEDNESS								
001.9720.0797	INT BAN FY 2010-11	8,040.00	8,040.00	0.00	0.00	8,040.00	0.00	0.00	0.00
Total Group 7	INTEREST ON INDEBTEDNESS	8,040.00	8,040.00	0.00	0.00	8,040.00	0.00	0.00	0.00
Total Dept 9720	BOND ANTICIPATION NOTES	408,040.00	408,040.00	0.00	0.00	408,040.00	0.00	0.00	0.00

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9900	TRANSFERS TO OTHER FUNDS								
Group 9	TRANSFERS								
001.9900.0900	TRANSFERS TO CAPITAL	50,000.00	50,000.00	35,000.00	0.00	15,000.00	70.00	22,500.00	62,273.42
Total Group 9	TRANSFERS	50,000.00	50,000.00	35,000.00	0.00	15,000.00	70.00	22,500.00	62,273.42
Total Dept 9900	TRANSFERS TO OTHER FUNDS	50,000.00	50,000.00	35,000.00	0.00	15,000.00	70.00	22,500.00	62,273.42

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Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9901	TRANSFERS TO DEBT SERVICE								
Group 6	PRINCIPAL ON INDEBTEDNESS								
001.9901.0603	SERIAL BOND PRIN 2003 SERIES	315,000.00	315,000.00	0.00	0.00	315,000.00	0.00	0.00	0.00
001.9901.0604	SERIAL BOND PRIN 2004 SERIES	225,000.00	225,000.00	225,000.00	0.00	0.00	100.00	215,000.00	205,000.00
001.9901.0605	SERIAL BOND PRIN 2005 SERIES	230,000.00	230,000.00	230,000.00	0.00	0.00	100.00	220,000.00	210,000.00
001.9901.0606	SERIAL BOND PRIN 2006 SERIES	130,000.00	130,000.00	130,000.00	0.00	0.00	100.00	125,000.00	120,000.00
001.9901.0607	SERIAL BOND PRIN 2007 SERIES	335,000.00	335,000.00	335,000.00	0.00	0.00	100.00	325,000.00	310,000.00
001.9901.0608	SERIAL BOND PRIN 2010A SERIES	210,000.00	210,000.00	0.00	0.00	210,000.00	0.00	0.00	0.00
001.9901.0609	SERIAL BOND PRIN 2009 SERIES	205,000.00	205,000.00	100,000.00	0.00	105,000.00	48.78	100,000.00	100,000.00
001.9901.0611	SERIAL BOND PRIN 2011 REFUNDING	325,000.00	325,000.00	0.00	0.00	325,000.00	0.00	0.00	0.00
001.9901.0612	SERIES BOND PRIN 2012 REFUNDING	455,000.00	455,000.00	0.00	0.00	455,000.00	0.00	0.00	0.00
001.9901.0696	SERIAL BOND PRIN 1996 SERIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,000.00
Total Group 6	PRINCIPAL ON INDEBTEDNESS	2,430,000.00	2,430,000.00	1,020,000.00	0.00	1,410,000.00	41.98	985,000.00	1,110,000.00
Group 7	INTEREST ON INDEBTEDNESS								
001.9901.0703	SERIAL BOND INT 2003 SERIES	7,142.00	7,142.00	0.00	0.00	7,142.00	0.00	0.00	0.00
001.9901.0704	SERIAL BOND INT 2004 SERIES	87,175.00	87,175.00	45,556.25	0.00	41,618.75	52.26	49,318.75	52,906.25
001.9901.0705	SERIAL BOND INT 2005 SERIES	152,033.00	152,033.00	78,316.25	0.00	73,716.75	51.51	82,716.25	86,916.25
001.9901.0706	SERIAL BOND INT 2006 SERIES	98,914.00	98,914.00	50,756.90	0.00	48,157.10	51.31	53,256.90	55,656.90
001.9901.0707	SERIAL BOND INT 2007 SERIES	205,922.00	205,922.00	105,996.88	0.00	99,925.12	51.47	111,684.38	117,496.88
001.9901.0709	SERIAL BOND INT 2009 SERIES	84,339.00	84,339.00	3,000.00	0.00	81,339.00	3.56	4,500.00	5,875.00
001.9901.0731	SERIAL BOND INT 2011 REFUNDING	75,294.00	75,294.00	0.00	0.00	75,294.00	0.00	0.00	0.00
001.9901.0732	SERIES BOND INT 2012 REFUNDING	211,933.00	211,933.00	0.00	0.00	211,933.00	0.00	0.00	0.00
001.9901.0781	SERIAL BOND INT 2010 SERIES	116,425.00	116,425.00	0.00	0.00	116,425.00	0.00	0.00	0.00
001.9901.0796	SERIAL BOND INT 1996 SERIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,290.00
Total Group 7	INTEREST ON INDEBTEDNESS	1,039,177.00	1,039,177.00	283,626.28	0.00	755,550.72	27.29	301,476.28	323,141.28
Total Dept 9901	TRANSFERS TO DEBT	3,469,177.00	3,469,177.00	1,303,626.28	0.00	2,165,550.72	37.58	1,286,476.28	1,433,141.28

VILLAGE OF PORT CHESTER

Rev/Exp Comparison Control Report

Period From: 6 To: 9

Account No.	Description	2013 Original Budget	2013 Adjusted Budget	2013 Actual Rev / Exp	2013 Encumbered	2013 Available Balance	2013 % Exp. Balance	2012 Actual Rev / Exp	2011 Actual Rev / Exp
Fund 001	GENERAL FUND								
Type E	Expense								
Dept 9901	TRANSFERS TO DEBT SERVICE SERVICE								
Total Type E	Expense	36,612,096.00	36,925,560.72	11,287,259.78	102,125.87	25,536,175.07	30.57	10,374,666.77	10,457,676.52
Total Fund 001	GENERAL FUND	0.00	0.00	(13,777,584.04)	102,125.87	13,675,458.17	0.00	(13,892,537.30)	(14,299,808.27)
Grand Total		0.00	0.00	(13,777,584.04)	102,125.87	13,675,458.17	0.00	(13,892,537.30)	(14,299,808.27)

NOTE: One or more accounts may not be printed due to Account Table restrictions.

PUBLIC COMMENTS

RESOLUTIONS

ELECTRONIC USE POLICY

On motion of TRUSTEE _____, seconded by TRUSTEE _____, the following resolution was adopted by the Board of Trustees of the Village of Port Chester, New York:

WHEREAS, the Village of Port Chester's electronic devices and telecommunications systems is provided at the Village's expense to facilitate the carrying out of Village business; and

WHEREAS, it is appropriate and necessary for the Village to have a policy for the use of such systems by Village employees and other persons authorized to use these systems; and

WHEREAS, Labor Counsel had prepared a proposed Electronic Use Policy which was provided to the unions for their comment; and

WHEREAS, such comment has been accepted and is reflected in the policy that is before the Board. Now, therefore, be it

RESOLVED, that the Board of Trustees hereby adopts the annexed Electronic Use Policy, dated October 4, 2013.

Approved as to Form:

Village Attorney, Anthony Cerreto

ROLL CALL

AYES:

NOES:

ABSENT:

Date:

VILLAGE OF PORT CHESTER

ELECTRONIC USE POLICY

I. Purpose

Use of the Village of Port Chester's ("Village") electronic devices and telecommunications systems is provided at the Village's expense to facilitate the carrying out of Village business. Thus, Village-owned electronic devices and systems may only be accessed by employees and authorized users who need to use Village programs, files and network resources to perform their job responsibilities in connection with their employment with the Village.

The purpose of this policy is to establish terms and conditions for employees' and authorized users' use of the Village's electronic devices and telecommunications systems.

II. Applicability

This policy applies to all employees and other persons authorized to use the Village's electronic devices and telecommunications systems, whether on a permanent or temporary basis ("authorized user").

The term "electronic devices" includes, but is not limited to, desktop computers, laptop computers, PDAs, servers, scanners, copiers, fax machines, data communication facilities (modems, switches, routers, etc.), removable storage media (CDs, DVDs, floppy discs, flash drives, etc.), hardware, software, and handheld devices that allow or are capable of storing and transmitting information (e.g., tablet, iPhone, Blackberry, cell phone, etc.).

The term "telecommunications systems" includes, but is not limited to, Village E-Mail, Internet, Village-owned Telephones and Village Voice Mail Facilities.

III. Property

The Village may grant certain employees and/or authorized users access to Village-owned electronic devices (e.g., Blackberry) or telecommunications systems (e.g., Village e-mail account), but such devices will remain the property of the Village at all times.

IV. Prohibited Uses

The following uses of the Village's electronic devices and/or telecommunications systems are strictly prohibited:

- A. The Village's electronic devices and telecommunications systems may not be used for any purpose or in any manner that violates Village rules,

regulations or policies, or federal, state or local law. Users are responsible for ascertaining, understanding and complying with the laws, rules, policies, contracts and licenses applicable to their particular use.

Examples of applicable federal and state laws include those addressing discrimination, harassment, defamation, invasion of privacy, obscenity and child pornography, and online gambling as well as the Computer Fraud and Abuse Act, the Copyright Act of 1976, the Electronic Communications Privacy Act and the Freedom of Information Law ("FOIL").

- B. The Village's electronic devices and/or telecommunications systems may not be used in such a way as to harass, intimidate, or annoy others, or to receive or disseminate information containing defamatory, profane, obscene, racist, sexist, harassing, offensive or otherwise discriminatory material.
- C. The Village's electronic devices and/or telecommunications systems may not be used in such a way as to infringe copyrights.
- D. No unauthorized or unlicensed hardware or software may be used or installed on any Village-owned electronic device. Any hardware or software necessary to perform one's job duties should be requested of the employee's Department Head.
- E. No one may access or attempt to access the data/files of another person.
- F. No one may use or aid in the unauthorized use of another person's password.
- G. No one may modify the hardware and/or software on any of the Village's electronic devices.
- H. No one may disable Anti-Virus software.
- I. No one may conduct outside employment or self-employment activities or engage in private marketing or private advertising of products or services.
- J. No one may engage in political activity or solicit for or promote any not-for-profit, religious, political or personal causes via the Village's electronic devices or telecommunications systems.
- K. No one may view, display or send pornographic or obscene materials on the Village's electronic devices or telecommunications systems.
- L. No one may distribute mass communications, including "chain" letters.
- M. No one may make unauthorized copies of Village-owned software.

V. Miscellaneous

Employees and authorized users should keep in mind that e-mails from the Village are visible representations of the Village. E-mails can be immediately broadcast worldwide and can be received by intended as well as unintended parties. Users can easily misaddress e-mail, and receiving parties can forward e-mail messages to other persons without the original sender's permission or knowledge. Consequently, employees and authorized users should assume that whatever they write may at some time be made public. Accordingly, employees and authorized users should use their Village e-mail accounts in a legal, professional and responsible manner.

Employees and authorized users should keep their passwords strictly confidential.

VI. Personal Use

The Village's electronic devices and telecommunications systems are to be used primarily for job-related purposes, although limited personal use of these systems is permissible, provided it does not interfere with or disrupt any employee's or authorized user's work or the business of the Village. Personal use of the Village's electronic devices and/or telecommunications systems must be subordinate and subject to the business needs of the Village.

VII. Privacy

By using the Village's electronic devices and/or telecommunications systems, employees and authorized users waive the right to privacy in the data transmitted or received. The Village reserves the right to monitor, access, review, copy, or delete any message, file or document on its electronic devices and/or telecommunications systems, including, but not limited to, Internet access and matter stored on individual computers, cellular telephones, PDAs, smartphones and related media. Employees and authorized users may not take any steps to prevent the Village from obtaining such access, such as changing passwords or manipulating computer programs. Routine use of "delete" or "trash" options is permitted, but employees should be aware that these options do not necessarily preclude access to the deleted content.

VIII. Access to Electronic Devices and Telecommunications

A. Copying

The Village may copy an employee's or authorized user's account and/or hard drive on one of the Village's electronic devices or telecommunications systems at any time for preservation of data or evidence without notice to the employee or authorized user.

B. Record Retention

The Village reserves the right to retain copies of any message, file or document on its electronic devices and/or telecommunications systems in accordance with New York State's record retention policy.

C. Disclosure

Employees and authorized users should know that under the FOIL, the Village may be required to make certain records available for public inspection, including, but not limited to, e-mail messages relating to Village business, regardless of where such messages are created/received.

D. Litigation Hold

In the event that the Village reasonably anticipates litigation, the Village will preserve relevant documents, which may be subject to disclosure.

E. General Monitoring

The Village regularly monitors general usage patterns as part of normal system operations and maintenance and might, in connection with those duties, observe the contents of websites, e-mail or other electronic communications. Because of the inherent vulnerability of computer technology to unauthorized intrusions, employees and authorized users have no guarantee of privacy during any use of the Village's electronic devices or telecommunications systems, regardless of whether a password is used.

F. Monitoring Without Notice

The Village may monitor or inspect the activity and accounts of individual users of the Village's electronic devices and/or telecommunications systems, including individual log-in sessions, e-mail and other communications, without notice, in the following circumstances:

1. when it is reasonably necessary to do so to protect the integrity, security, or functionality of the Village, as determined by the Village Manager or his/her designee; or
2. when it is reasonably necessary to diagnose and resolve technical problems involving system hardware, software or communications, as determined by the Village Manager or his/her designee; or
3. when it is reasonably necessary to determine whether the Village may be vulnerable to liability, or when failure to act might result in significant bodily harm, significant property loss or damage, or loss of evidence, as determined by the Village Manager (e.g., workplace investigations); or

4. when there is a reasonable basis to believe that Village policy or federal, state or local law has been or is being violated, as determined by the Village Manager or his/her designee (e.g., workplace investigations); or
5. when it is reasonably necessary to access information when the employee has been absent for an extended period of time; or
6. as otherwise required by law.

IX. Use of Shared Computers

When using a shared computer, users should not save passwords or permit the computer to automatically insert user IDs and/or passwords. Users should also refrain from saving attachments or documents to the shared/public computer.

X. Security

Security on the Village's electronic devices and/or telecommunications systems is a top priority. Employees and authorized users must use a unique user ID and password to protect against unauthorized access to files on which they are working. However, individual passwords do not prevent authorized Village representatives from accessing those files.

Employees and authorized users must log-off or lock their computer when they are not personally using it. Employees and authorized users are responsible for information transmitted through the Village's network under their user log-in. If an employee or authorized user believes that someone knows one of his/her passwords, that user should change the password and contact the Village Manager. Neither employees nor authorized users are permitted to use another's account without express permission of that account holder. Any attempt to log on to the network as a system administrator may result in revocation of user privileges. Any employee or authorized user identified as a security risk may be denied access to the network.

XI. Filters

The Village reserves the right to install spam, anti-malware and spyware filters and similar devices if necessary to protect the security and integrity of the Village's electronic devices and telecommunications systems.

XII. Viruses

Employees and authorized users should be cautious when downloading information from e-mails or the Internet to avoid infecting the Village's systems with viruses.

XIII. Non-Compliance

If it appears necessary to protect the integrity, security or continued operation of its electronic devices and/or telecommunications systems or to protect itself from liability, the Village may deny employees and authorized users access to such resources. The Village Manager or his/her designee will review suspected violations of this policy and the Village may refer suspected violations to appropriate law enforcement agencies. In addition to any action by the Village, violations of this policy may result in civil penalties and/or criminal prosecution.

XIV. Anti-Retaliation

Retaliation against any employee and/or authorized user who, in good faith, reports a violation of this policy is strictly prohibited. In the event that the Village conducts an investigation into a suspected violation of this policy, retaliation against any employee and/or authorized user who participates (i.e., by testimony or otherwise) in the investigation is strictly prohibited. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment.

Village of Port Chester

Acknowledgment of Receipt of Electronic Use Policy

I hereby acknowledge that I have received a copy of the Village of Port Chester's Electronic Use Policy ("Policy") outlining the rules, guidelines, practices and work standards relating to employees' and authorized users' use of electronic devices and telecommunications systems.

Employee Name (please print)

Department Head (please print)

Employee Signature

Department Head Signature

Date of Signature

Date of Signature

RESOLUTION

APPOINTING OF POLICE SERGEANT WITH THE VILLAGE OF PORT CHESTER

On motion of TRUSTEE _____, seconded by TRUSTEE _____, the following resolution was adopted by the Board of Trustees of the Village of Port Chester, New York:

RESOLVED, that Police Officer Drew Conetta, be and he hereby is promoted to Sergeant with the Village of Port Chester Police Department.

Approved as to Form:

Village Attorney, Anthony Cerreto

ROLL CALL

AYES:

NOES:

ABSENT:

Date:

RESOLUTION
RE-APPOINTMENT OF VILLAGE MARSHAL

On motion of TRUSTEE _____, seconded by TRUSTEE _____, the following resolution as adopted by the Board of Trustees of the Village of Port Chester, New York:

RESOLVED, that ERNEST TIGANI, residing in Port Chester New York be and hereby is re-appointed as Village Marshal, with a term to be effective on the Village's receipt of a favorable background check, and to expire on April 6, 2015.

APPROVED AS TO FORM:

Anthony M. Cerreto
Village Attorney

ROLL CALL

AYES:
NOES:
ABSENT:

Date:

RESOLUTION
RE-APPOINTMENT OF VILLAGE MARSHAL

On motion of TRUSTEE _____, seconded by TRUSTEE _____, the following resolution as adopted by the Board of Trustees of the Village of Port Chester, New York:

RESOLVED, that JAMES CARRIERI, residing in Port Chester New York be and hereby is re-appointed as Village Marshal, with a term to be effective on the Village's receipt of a favorable background check, and to expire on April 6, 2015.

APPROVED AS TO FORM:

Anthony M. Cerreto
Village Attorney

ROLL CALL

AYES:
NOES:
ABSENT:

Date:

RESOLUTION

On motion of TRUSTEE _____, seconded by TRUSTEE _____, the following resolution was adopted by the Board of Trustees of the Village of Port Chester, New York:

RESOLVED, that the Board of Trustees of the Village of Port Chester be and hereby establishes the following as a standard workday for Village Trustees for the purpose of determining days worked reportable to the New York State and Local Employees' Retirement System shall be three days per pay period, seven hour day, and be it further

RESOLVED, that the Board of Trustees of the Village of Port Chester also establishes four days per pay period, six hour day, as the standard workday for the appointed judges.

ROLL CALL

AYES:

NOES:

ABSENT:

Date:



Office of the New York State Comptroller
Thomas P. DiNapoli
New York State and Local Retirement System
Employees' Retirement System
Police and Fire Retirement System
110 State Street, Albany, New York 12244-0001

*emailed mayor
10/29/13*

Phone: 518-473-9645
Fax: 518-486-9577
E-mail: PensionIntegrity@osc.state.ny.us
Web: www.osc.state.ny.us/retire

October 17, 2013
Location Code: 40031

VILLAGE OF PORT CHESTER

OCT 29 2013

RECEIVED *M*

Ms. Leonie Douglas
Village Treasurer
Village of Port Chester
222 Grace Church St.
Port Chester, NY 10573

Dear Ms. Douglas,

State regulations requires participating employers to submit a Standard Workday and Reporting Resolution (Resolution) to the New York State and Local Retirement System (Retirement System) for all paid elected and appointed officials who are members (and their deputies) and are in a new term of office or appointment that began on or after August 12, 2009 (Title 2NYCRR Part 315.4.)

According to our records you are a participating employer, but have not submitted such a Resolution to the Retirement System. Please review the status of the elected and appointed officials (and their deputies) who may be subject to this Regulation and **within 30 days** provide our office with an explanation of your municipality's plans for complying with this Regulation.

I am enclosing a copy of the Regulation and the forms to be submitted for your information. Additional information can be found on our website at:
http://www.osc.state.ny.us/retire/employers/elected_appointed_officials/index.php

The information required on the Resolution and Affidavit can be submitted online via our Elected & Appointed Officials Reporting (EAOR) program at
<http://www.osc.state.ny.us/retire/employers/eaor/index.htm>. EAOR eliminates the need for submitting a hard copy of the Resolution and Affidavit. You will automatically be able to log on to EAOR if you have an existing username and password that is used to submit your monthly report. If you do not have a username and password and would like to obtain one for the EAOR program, please contact our Employer Education Unit at (518) 474-0167 or RTempSer@osc.state.ny.us.

Please do not hesitate to contact me at 518-402-3815 or at the e-mail address listed above should you need any further assistance.

Sincerely,

Tania Gray

Tania Gray
Employees' Retirement System Examiner IV

cc: Honorable Dennis Pilla, Mayor
Enclosures

REPORT
OF
THE VILLAGE MANAGER



Village of Port Chester

Office of the Village Manager

MEMORANDUM

TO: Mayor and the Board of Trustees

FROM: Christopher D. Steers, Village Manager

DATE: November 18th, 2013

RE: Updates

ACTIONS:

1. **VPCIDA:** as you are aware staff, members of the Board and members of the IDA have been meeting with the School Board discussing the need for a comprehensive “tipping/ enrollment study”. A draft RFP for such a study has been prepared for discussion purposes.

The crux of the issue is very simple; with or without the inception of additional projects that potentially realize additional dwelling units (thereby realizing additional school children), student enrollment within our school district is projected to significantly increase. Based on current trends study projections on student population enumerate the potential of over 500 additional students migrating through the school system through 2016. Also, in the 2011 County Build Out Analysis of our Village the then projected build out capacity enumerated the potential for over 3,000 additional dwelling units that could potentially add 1,600 additional students into the already strained school system.

With that being said, it is imperative that a proactive approach to the situation is implemented. We cannot afford to put a moratorium on development due to being ill prepared and then continue to go to the tax payers to foot the bill due to the lack of ratable(s). The desired end result is the creation of a defensible formula/mitigation charge per student that would be mandatory for any residential development within the overlay zones; which would be committed to upfront by the

developer. When the mitigation fee is established it may in all likelihood be able to be applied in all zoning districts. The fee itself would go directly towards mitigating the cost of additional class rooms and perhaps administration as well.

2. **National Development Council:** as you are aware the Board has worked with staff and Mr. Cucchiara, from NDC, to prioritize the projects most sensitive to current economic development needs. The priority list is as follows:
 - Municipal Center: focus being on feasibility, cost benefit,
 - Water front
 - United Hospital site
 - Fox Island Road

Mr. Cucchiara has begun working on the Municipal Center.

3. **Distinguished Budget Presentation Award:** The Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program (Budget Awards Program) in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting.

The Village has been presented with this award for the Fiscal year beginning on June 1st, 2013. The award represents a significant achievement by the Village and reflects our commitment to the highest principles of governmental budgeting.

PROJECTS:

1. **Town of Rye Move:** Again the Mayor and staff have been meeting with officials from the Town of Rye relating the relocation of all Town operations to Village Hall. At this time it looks like they will be occupying approximately 4000 square feet or 50% of the third floor and a shared space and operations at the court House. The final details of the agreement are being worked out with a target occupancy date of January 2014. (Discussion on this agenda.)

2. **Street Paving Program:** Street paving has been completed. Street patching is underway.
3. **350 North Main Street:** The violations enumerated in the secondary PESH notice of violation are being corrected. Steps related to concerns are as follows:

- *Hepatitis B Vaccination:* First round of vaccinations for Police Department completed. Vaccinations being scheduled for DPW employees within the next few weeks.
- Training has been completed and the requisite program(s) being developed for: *Hazard Communication Program; Work Place Violence training; Right –to- Know program; Blood Borne Pathogens program.*

Pending Capital Improvements: The proposed capital improvements to the building continue to move forward.

- **Façade improvements:** The brick probing has been completed results show the following: Brick Façade is pulling away from building, the sections that were removed indicate that the brick façade contains no wall ties, nothing to prevent bricks from pulling off of building. The stone at the parapet areas are sealed throughout with silicone, so there are no areas for water to flow out. Pointing material is incorrect, and allows moisture to penetrate. Coping at all parapets are leaking in several areas, counter flashing at roof “doesn’t exist” improper roofing install along parapets. Repairs will most likely require bidding. Bid specs pending final report from Santos restoration.
- **Emergency repairs due to closure of Cell Blocks:** 90 % completed: the BRITEX Universal Combination Toilet Fixture are installed, all welding completed, all plumbing completed, minor finish work remaining.
- **The Evidence room Build out** is now being staged. Demolition to progress within the next few weeks; pending evidence inventory and temporary relocation of same.

4. **NIXLE 360:** Beta test completed. Results pending.

5. **Pay Station / Meter Request for Proposals:** Phase I underway: 46 Pay stations to be installed: 2 AC powered and the remaining 44 are solar powered. Siting has been completed. Pad preparation for installation underway. Coordination with Comp Plus completed. Pay stations have been

ordered with a 4-6 week delivery date. Project completion expected December of 2013. Phase II pending local law and required approvals.

PRIORITIES

- 1. Sewer Rent:** Again, the Joint Petition was completed and filed with the PSC. Pending 60 days for their review. The 60 day time frame, which is for review / comment, began on or about August 15th. Staff will be meeting with United Water on Friday November 22nd, to discuss terms of contract and finalization of billing model.
- 2. Bulkhead:** Staff has put together the additional documentation for DEC including photos, and maps. Village Engineer to forward same, thereafter we would await their site visit.

Attachments.

CC: Senior / Executive Staff
Maryanne Veltri, Office Assistant
File



VILLAGE OF PORT CHESTER

222 Grace Church Street, Port Chester, NY 10573

Christopher D. Steers
Village Manager

(914) 939-2200
Fax: (914) 937-3169
E-mail: csteers@portchesterny.com

November 8th, 2013

Port Chester Public Schools
C/O Edward Klizsus, Superintendent
113 Bowman Avenue
Port Chester, NY 10573

RE: Follow up to “Tipping / Enrollment Study” Discussion

Reference is made to our prior meetings but more specifically to our recent meeting with you and your board members on October 3rd, 2013 and staffs meeting with the Deputy Superintendent of Finance on October 30th, 2013. At the October 3, 2013 School Board Liaison Committee with the following attendees: Mayor Pagano, Trustee Ceccarelli, myself, Village Attorney Anthony Cerreto, Planning Director Christopher Gomez, Planner Jessica Youngblood, yourself, Assistant Superintendent Frank Fanelli, School Board Vice President Anne Capeci, and School Board Member Tom Corbia. We discussed various planning efforts underway within the Village as well as the potential for funding a joint “Tipping / Enrollment Study” with data benefitting both the Village and the School Board as we move forward in identifying real mitigation strategies.

In regards to the proposed overlay zoning districts, the Village is considering how to incentivize new mixed use development in those districts. Mr. Gomez presented overlay zoning concepts that would seek to frontload and codify measures to mitigate the costs of educating additional school aged children generated as a result of future residential development within the Village. The key in developing a codified mitigation approach that consistent with the Village’s Comprehensive Plan and the School Board’s capital planning efforts involves developing a methodology to address existing concerns related to public school overcrowding in the face of continued economic growth and potential build-outs of additional commercial and residential developments.

The Village was extremely pleased by your positive response and the positive response of the members present in regards to moving forward with a specialized “Tipping / Enrollment Study”. The next step was the development of an RFP (draft attached for your review and comment) that solicits the following: an assessment and analysis of existing planning studies, documents, and related data from the Village of Port Chester and Westchester County; an assessment and analysis of existing “Enrollment Studies” and related data from the Port Chester School Board, the New York City Department of Education, and the New York State Department

of Education; and the utilization of an approach that combines both the housing unit method and the cohort component model.

Also, in prior meetings I was offered discrete data relating to existing school children locations in order to identify potential incidences of overcrowded housing and aid in Village's code enforcement efforts; and I asked for a written legal opinion from the school district's counsel as to the legality of our utilization of such data before I accepted it. I have not received such an opinion so I must respectfully decline accepting such data.

The Village would like to continue engaging in continued productive dialogue with the School Board and District staff with the stated goal of balancing future development opportunities with current and future School District challenges. Ms. Maryanne Veltri will be contacting you and or your staff in order to schedule the next meeting at your earliest convenience. We look forward to continued progress at the upcoming School District Liaison meeting.

Sincerely,



Christopher D. Steers
Village Manager

Attachment.

CC; Neil Pagano, Mayor
Anne Capecci, President, Port Chester School Board
Village Board of Trustees
Port Chester School Board Members
Tony Cerreto, Village Attorney
Christopher Gomez, Planning and Development Director
Jessica Youngblood, Planner
Maryanne Veltri, Office Assistant
File

*Village of Port Chester
Industrial Development Agency
222 Grace Church Street, suite 202
Port Chester, New York 10573*

*Tel (914) 481-8036
Fax (914) 939-2733*

Neil J. Pagano
Chairman

DRAFT

VILLAGE OF PORT CHESTER INDUSTRIAL DEVELOPMENT AGENCY Village of Port Chester, Westchester County, New York

REQUEST FOR PROPOSALS

TECHNICAL ASSISTANCE ON PORT CHESTER PUBLIC SCHOOLS OVERCROWDING, AND MITIGATION ANALYSIS RELATING TO HOUSING AND ECONOMIC GROWTH POTENTIALS

SECTION 1: GENERAL INFORMATION

Intent

The Village of Port Chester Industrial Development Agency (“PCIDA”) is seeking professional services from qualified consultants to help PCIDA, along with the Village of Port Chester (the “Village”), and the Port Chester School District (“PCSD”) to develop a methodology to address existing concerns related to public school overcrowding in the face of continued economic growth and potential build-outs of additional commercial and residential developments; consistent with the Villages Comprehensive Plan and the PCSD’s capital planning.

The selected consultant will report to the PCIDA Acting Administrative Director Christopher Steers, who currently serves as the Village Manager. All of the entities involved in economic development in the Village (including, but not limited to, the Village Board of Trustees, VPCIDA, and the PCSD) will benefit from access to the consultant’s expertise and technical assistance.

Overview

The PCIDA is actively negotiating with several real estate developers for projects on its waterfront, within its central business district and near its transit nodes. Each of these efforts represents development pursuits that have the potential to transform the local economy and promote job growth. The projects are generally of mixed use, and of significant scale.

At the same time Port Chester Schools may be at or are approaching maximum student enrollment capacity with projected growth in the total number of students for 2010-2016 at about 12.8% or

over 500 additional students. The Village is experiencing a renaissance in potential development, in-fill development, and re-development and the Village's projected built-out scenario equates to the potential for 3,123 additional dwelling units and potentially 1,619 additional students.

Concurrently, both the PCIDA and the Village are working to invest in its neighborhoods and commercial areas in an effort to foster job growth and as importantly to foster the creation of much needed ratable(s) in the face of ever shrinking revenues. The PCIDA, the Village, and the PCSB are also keenly aware of the potential for significant growth in student population due these needed ratable(s) coming onto the books.

Scope of Services

Pursuant to a Professional Services Agreement with the PCIDA, the selected consultant will develop a mitigation strategy that may include:

- Assessment and analysis of existing "Enrollment Studies" and related data from the Port Chester School Board, the New York City Department of Education, and the New York State Department of Education; including but not limited to migration ratio's developed through the use of the standard cohort survival method.
- Assessment and analysis of existing planning studies, documents, and related data from the Village of Port Chester and Westchester County, and utilization of an approach that combines both the housing unit method and the cohort component model.
- Assessing the potential hard and soft costs attributable to additional student population in order to develop a formula and/or calculation aimed at mitigating the costs educating additional school aged children generated as a result of future residential development in the Village.
- Assisting the PCIDA and the Village to codify measures to mitigate the costs of educating additional school aged children generated as a result of future residential development in the Village including a mitigation formula and/or calculation.
- Attending, upon request, PCIDA board meetings and other public meetings to discuss work in progress or to present findings and recommendations on completed tasks.
- Working with the Village Board of Trustees in vetting the measures to mitigate the costs of educating additional school aged children generated as a result of future residential development in the Village including the codification of a mitigation formula and/or calculation.

Qualifications

Consultants submitting qualifications will have a minimum experience of 10 years of experience in providing services to public school districts including demographic studies, enrollment projections, attendance- zone analysis and redistricting, and facility utilization studies. In addition, respondents must have working knowledge of the New York State Educational system(s) and hands on experience dealing there with.

The consultant must understand and have working familiarity with the operations of the New York State Public School System and have knowledge and experience in dealing with capital planning as it relates to satisfying student enrollment, migration, and facility's needs.

Submittal Requirements

Respondents shall submit the following:

1. A brief description of the entity submitting the proposal, including the full business name and type of organization (e.g., corporation, partnership, sole proprietorship), number of years in business, services provided, and the name, telephone number and e-mail address of the person the PCIDA should contact if there are questions about the proposal or changes to the RFP.
2. Resumes for the primary individuals that will be committed to work with the PCIDA, including their anticipated roles, relevant expertise, and any professional licenses or certifications.
3. Demonstration of firm's experiences including detailed descriptions of three (3) prior or current engagements that are similar in scope to the services requested in this RFP involving providing services to public school districts including demographic studies, enrollment projections, attendance- zone analysis and redistricting, facility utilization studies, and capital planning. Please provide a reference for each client, including a name, telephone number and e-mail address.
4. A list of the firm's current clients and projects in Westchester County. Please comment on the possibility of a conflict of interest or appearance of impropriety being created if your firm is selected to work with the Village of Port Chester.
5. A description of any material litigation over the past three (3) years that involved the firm or any of its affiliates, a parent company, or any officer or principal.
6. Proof that the firm is presently licensed to conduct business in New York State, or statement that the firm will take the necessary steps to achieve such certification.
7. Representations of professional liability insurance in the amount identified below in Section 2 General Requirements.
8. A proposed fee, inclusive of all labor and expenses. It is not expected that travel or other incidentals will be incurred by the consultant and such expenses will be contained within its proposed retainer estimate. All assumptions must be stated clearly and describe the proposed invoicing process. Proposers are encouraged to include alternate compensation structures that take into account project-based compensation and/or transaction-based compensation that would offset fees.

PCIDA will not be liable for any costs incurred by any respondent in the preparation, submittal, presentation or revision of its submission; PCIDA will not be obligated to pay and will not pay any costs in connection with the preparation of such submissions. All submissions shall become the property of PCIDA and will not be returned.

Proposal Due Date

Please send ten (10) printed copies of the proposal and an electronic version of the proposal on a CD or flash drive to the following address:

Village of Port Chester Industrial Development Agency
Attention: Constance Phillips, Secretary
222 Grace Church Street, Suite 202
Port Chester, New York 10573
Telephone: (914) 481-8036

Submissions must be mailed or delivered so as to be received at the address above no later than

3:00 pm Eastern on Thursday, November 21st, 2013.

Proposals received after the deadline will not be accepted. It is the sole responsibility of the firm to assure that its proposal is received at the location specified by the due date and time.

Please do not telephone PCIDA staff or visit the Village offices to discuss the RFP. Any questions regarding the RFP should be submitted to Connie Phillips, the Secretary of the PCIDA by e-mail: cphillips@PortChesterNY.com by no later than November 18th, 2013. Please put "PCIDA Port Chester School Overcrowding Consultant RFP" in the e-mail subject line.

SECTION 2: GENERAL REQUIREMENTS

Labor Laws

The awarded firm will be required to comply with all applicable laws, including but not limited to labor laws, prevailing wage rates and workers compensation.

Liability Requirements

The selected consultant shall supply and maintain insurance which indemnifies and holds harmless the Village of Port Chester and the PCIDA, its officers, employees and agents from and against any and all liability, damages, claims, demands, costs, judgments, fees, attorney's fees or loss to the extent caused by negligent acts, errors or omissions by the consultant or by a third party under

the direction or control of the consultant or third party under the direction or control of the consultant in an amount not less than \$1,000,000.

Certificates of insurance must be submitted to the Village Attorney and/or the Attorney for the PCIDA for approval prior to the signing of the professional services agreement.

Other required insurances that must be furnished prior to commencement of work:

Workers Compensation	Statutory Requirements
New York State Disability Coverage	Statutory Requirements
General Liability/Property Damage	\$2,000,000 combined single limit
Automobile Liability	\$2,000,000 per occurrence

Insurance certificates shall name the PCIDA and the Village as Additional Insured Party and shall be primary over any insurance held by the PCIDA and/or the Village.

New York Law and Venue

This contract shall be construed under the laws of the State of New York. All claims, actions, proceedings, and lawsuits brought in connection with, arising out of, related to, or seeking enforcement of this contract shall be brought in the Supreme Court of the State of New York, Westchester County. In addition, PCIDA contractors which are not incorporated in the State of New York shall produce a Certificate to Do Business in the State of New York from the New York Secretary of State prior to executing their contract with the IDA.

Proprietary Information

The New York State Freedom of Information Law, Public Officers Law, Article 6, provides for public access to information. Public Officers Law, Section 87(d)(2) provides for exceptions to disclosure for records or portions thereof that are ‘trade secrets or are submitted to an agency by a commercial enterprise or derived from information obtained from a commercial enterprise and which if disclosed would cause substantial injury to the competitive position of the subject enterprise’. Information that the proposer wishes to have treated as proprietary and confidential trade information should be identified and labeled “Confidential” or “Proprietary” on each page at the time of submittal. This information should include a written request to except it from disclosure, including a written statement of the reasons why the information should be excepted.

Evaluation & Right to Reject Proposals

The primary criteria to be considered in evaluating the proposals will be:

- The completeness, clarity, and accuracy of the information requested.
- The expertise of the staff committed to work with PCIDA and the Village.
- The depth of the firm’s relevant economic development and project financing experience.
- The competitiveness and cost efficacy of the proposal.

PCIDA reserves the right to interview some, none or all of the respondents, as it deems appropriate.

This RFP does not commit the PCIDA to award a contract, pay any cost incurred in the preparation of a proposal in response to this RFP or to procure or contract for services. The PCIDA intends to award a contract on the basis of the best interest and advantage to the PCIDA, and reserves the right to accept or reject any or all proposals received as a result of this request, to negotiate with all qualified proposers or to cancel this RFP in part or in its entirety, if it is in the best interest of the PCIDA to do so.

This RFP and any contract or agreements resulting herein are subject to all applicable Federal, State and local laws, rules, regulations and executive orders.

Cancellation Clauses

Any violation of the terms, conditions, requirements and/or non-performance of the agreement resulting from this RFP shall result in immediate cancellation. The agreement may be cancelled by the PCIDA for any other reason(s) upon 30 days written notice.



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

October 9, 2013

Christopher D. Steers
Village Manager
Village of Port Chester
222 Grace Church Street
Port Chester, NY 10573

Dear Mr. Christopher D. Steers:

I am pleased to notify you that Village of Port Chester, New York has received the Distinguished Budget Presentation Award for the current budget from the Government Finance Officers Association (GFOA). This award is the highest form of recognition in governmental budgeting and represents a significant achievement by your organization.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to:

Christopher Steers, Village Manger

We hope you will arrange for a formal public presentation of the award, and that appropriate publicity will be given to this notable achievement. A press release is enclosed for your use.

We appreciate your participation in GFOA's Budget Awards Program. Through your example, we hope that other entities will be encouraged to achieve excellence in budgeting.

Sincerely,

Stephen J. Gauthier, Director
Technical Services Center

Enclosure



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

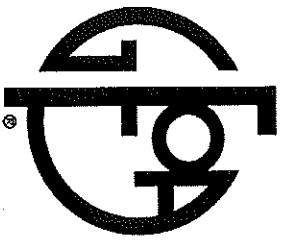
PRESENTED TO

**Village of Port Chester
New York**

For the Fiscal Year Beginning

June 1, 2013

Executive Director



The Government Finance Officers Association
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

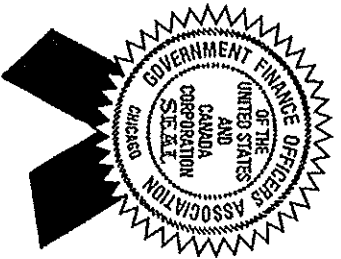
**Christopher Steers, Village Manger
Village of Port Chester, New York**

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

A handwritten signature in black ink, appearing to read "Jeffrey R. Steers".

Date October 09, 2013





Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

October 9, 2013

PRESS RELEASE

For Further Information Contact
Stephen J. Gauthier (312) 977-9700

Chicago--The Government Finance Officers Association of the United States and Canada (GFOA) is pleased to announce that **Village of Port Chester, New York** has received the GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. This has been presented to **Christopher Steers, Village Manger**.

For budgets including fiscal period 2012, over 1,340 entities are expected to received the Award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

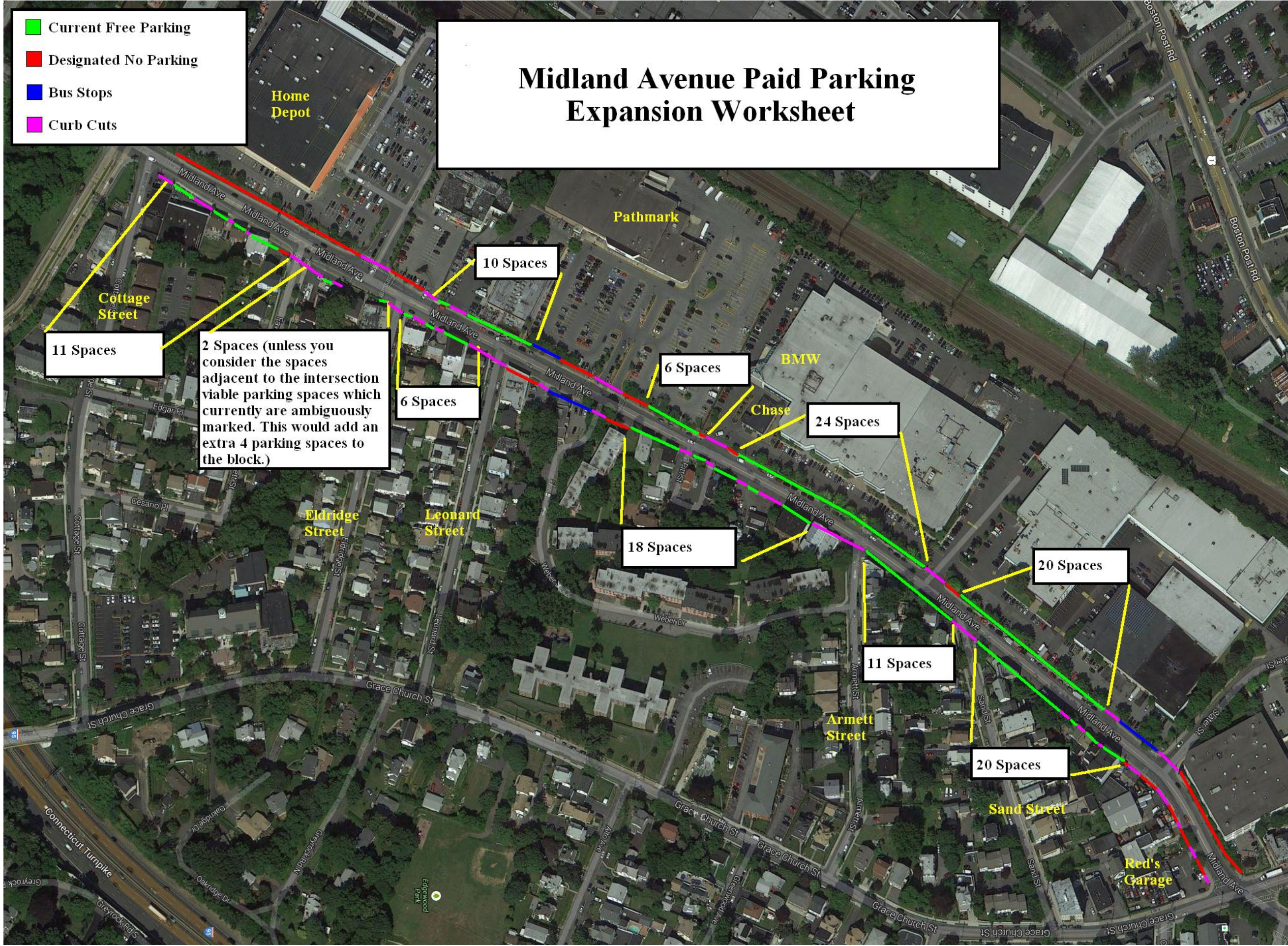
The Government Finance Officers Association is a nonprofit professional association serving over 17,800 government finance professionals throughout North America. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.

UPDATE FROM THE BUILDING INSPECTOR

DISCUSSION

- Current Free Parking
- Designated No Parking
- Bus Stops
- Curb Cuts

Midland Avenue Paid Parking Expansion Worksheet



Horton Avenue Paid Parking Expansion Project Worksheet

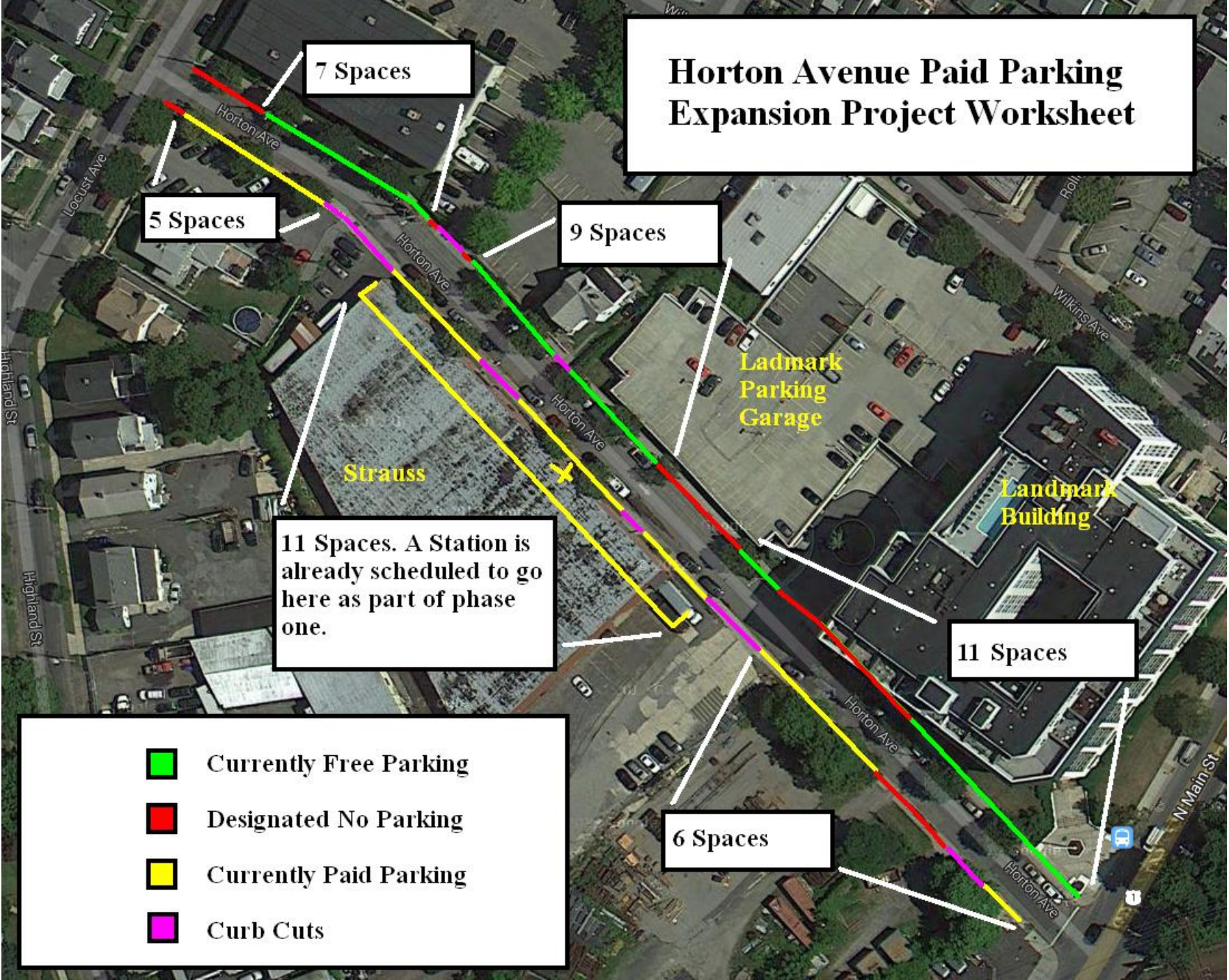


EXHIBIT II: CONTRACTOR PRICE PROPOSAL

Per Unit Pricing

A/C Power Charge Option

1	DPT	LUKEII-102A	NA (38Key, 120VAC, Coin, Card, Bill, Printer
1	DPT	880.4028	CDMA Install Kit
1	ISL	LS-300	Sierra Wireless CDMA Modem
1	DPT	880.4030	Maintenance Lock Standard-L2
1	DPT	880.4036	Collection Lock Standard-L2
1	DPT	100.0084	Create New Service Key - Maintenance
1	DPT	100.0085	Create New Service Key - Collections
1	DPT	450.0018	Key-Green Ext. Access-L/S - Each
1	DPT	450.0019	Key-Yellow Ext. Access-L/S - Each
1	DPT	450.0033	Key-Bill Stacker Access
1	DPT	450.0006	Key-Access Canister Lid
1	DPT	880.4064	AC Heater 120V
2	DPT	115.0108	Coin Canister Box Assy-L2
2	DPT	115.0132	1K-Note Nill Stacker w/ Lock
1	DPT	663.0027P	Paper Thermal-2in-L/S -

TOTAL EQUIPMENT PRICE:	\$11,281
ITS INSTALLATION	\$900
FREIGHT	\$225
GRAND TOTAL:	\$12,406

One-Year Warranty Included

SOLAR Power Charge Option

1	DPT	LUKEII-100A	NA (38key, Solar, Coin, Card, Bill, Printer)
1	DPT	880.4028	CDMA Install Kit
1	ISL	LS-300	Sierra Wireless CDMA Modem
1	DPT	880.4030	Maintenance Lock Standard-L2
1	DPT	880.4036	Collection Lock Standard-L2
1	DPT	100.0084	Create New Service Key - Maintenance
1	DPT	100.0085	Create New Service Key - Collections
1	DPT	450.0018	Key-Green Ext. Access-L/S - Each
1	DPT	450.0019	Key-Yellow Ext. Access-L/S - Each
1	DPT	450.0033	Key-Bill Stacker Access
1	DPT	450.0006	Key-Access Canister Lid
2	DPT	115.0108	Coin Canister Box Assy-L2
2	DPT	115.0132	1K-Note Nill Stacker w/ Lock
1	DPT	663.0027P	Paper Thermal-2in-L/S -

TOTAL EQUIPMENT PRICE:	\$11,873
ITS INSTALLATION	\$900
FREIGHT	\$225
GRAND TOTAL:	\$12,998

One-Year Warranty Included

One-Time Fees (for cumulative 46 units)

3	DPT	880.1028	USB Boss Key	\$125.25
1	ITS		24-Training Hours	\$3,240.00

SPARE PARTS (Per Individual Component)

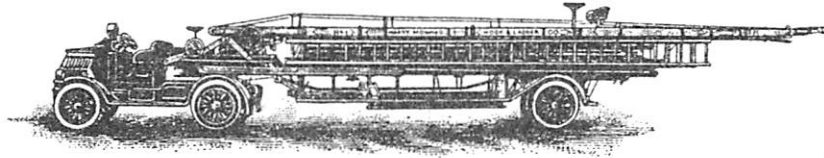
1	DPT	110.0019	Controller-L/S/L2	\$2,106.00
1	DPT	521.0026	US Bill Validator	\$855.00
1	DPT	500.0131	Coin Acceptor-RADIUS/L2	\$424.00
1	DPT	500.0115	Credit Card Reader-L2	\$360.00
1	DPT	500.0116	Printer, 2in, LH-L2	\$920.00
1	DPT	115.0071	Heater 120VAC	\$389.00
1	DPT	115.0087	LCD Display Color - RADIUS/L2	\$492.00

EMS ASP Monthly Service

43	DPT	100.0012	EMS Core	\$50.00
		Includes:	Basic (Remote Config., Batch CC Processing, Stall Data)	Unit/Month
			Real Time Credit Card Processing	
			Web Based Reporting	
			Monitoring and Alarming	

*Note - EMS Fees do not include API Interface to ComPlus Handhelds
If a switch to Pay By Space or Pay By Plate operation is implemented and the API interface is desired, it can be added for an additional EMS fee of
\$5/Meter/Month

CORRESPONDENCE



HARRY HOWARD HOOK & LADDER CO. NO. 1
PORT CHESTER, N.Y. 10573



November 8, 2013

Honorable Mayor Neil J. Pagano and
Members of the Village Board of Trustees
Village of Port Chester
222 Grace Church Street
Port Chester, NY 10573
Attn: Janusz Richard – Village Clerk

Re: New Members – Anthony Torres and Frank DeLeo

Gentlemen:

The purpose of this letter is to inform you that on November 5, 2013, during the regularly scheduled monthly meeting of Harry Howard Hook & Ladder Company #1, the Company voted to accept the following members into the Company:

Anthony Torres
123 Sickles Ave
New Rochelle, NY 10801

Frank Deleo
4 Fairview Place
Port Chester, NY 10573

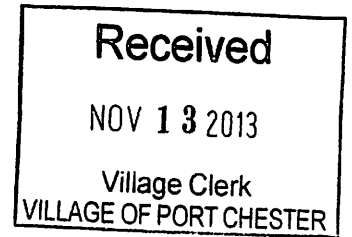
Yours truly,

NEIL J. PAGANO
Secretary

Cc: Anthony Torres
Frank DeLeo

Fire Patrol and Rescue Co. #1
P.O. Box 1254
Port Chester, New York 10573

Organized 1884



November 8, 2103

Mr. Janusz R. Richards
Village Clerk
Village of Port Chester
222 Grace Church Street
Port Chester, New York 10573

Dear Mr. Richrads,

Please find attached a notification regarding one of our members. I will respond back to you with the Company's results with regards to this member after the December 3rd meeting.

Yours truly,

A handwritten signature in black ink, appearing to read "James K. Mitchell, Jr.", written in a cursive style.

James K. Mitchell, Jr.
Secretary
Fire Patrol and Rescue Company # 1



Companies :

Reliance Chemical & Hose
No. 1

Putnam Steamer & Hose
No. 2

Fire Department
Village of Port Chester

WESTCHESTER COUNTY, N. Y.



Headquarters: Westchester Avenue and Boningo Street

Harry Howard Hook &
Ladder

Received

Fire Police No. 1
NOV 13 2013

Mellor Hose No. 1
Village Clerk

Washington Engine & Hose
VILLAGE OF PORT CHESTER
No. 4

Brooksville Hose No. 5

TO THE HONORABLE BOARD OF TRUSTEES OF THE VILLAGE PORT CHESTER, N. Y. :

The Fire Patrol & Rescue Co. #1 respectfully reports that at a meeting held on Tuesday November 5, 2013 favorable action was taken on the following:

Elected active members _____

Elected honorary members _____

Members resigned _____

Members expelled _____

Members suspended _____ Marques, Carlos _____

Members died _____

Badges returned (numbers) _____

Remarks Member suspended for alleged actions possibly detrimental to the Company. Said member is suspended until at least December 3, 2013 while an internal investigation is conducted.

James K. Mitchell, Jr.

Secretary.



CHURCH OF CHRIST

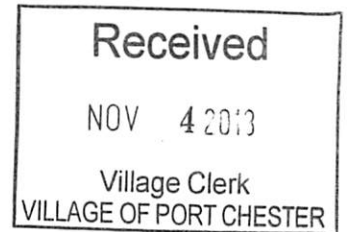
CHRISTIAN CENTER

P.O .BOX 343

PORT CHESTER, NY 10573

Phones: (203) 550-7681 / (203) 807-7042

Email: churchofchristcc@gmail.com



November 1st, 2013.

To: The Port Chester Clerck's Office
Attn: Mayor Neil Pagano & Board of Trustees
222 Grace Church Street
Port Chester, NY 10573

Dear City Clerk,

I greet you in the precious name of the Almighty God who gave us the gift of his son Jesus-Christ and the grace of the Holy Spirit.
I send you this letter in order to inform you of our existence in the community of Port Chester (NY) at the following address:

CHURCH OF CHRIST
225 King St
Port Chester, NY 10573

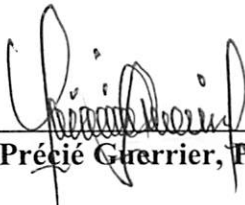
We are a group of Haitian, brothers and sisters sharing the same Christian faith.

We hope that our presence will be a great blessing both socially and spiritually. Because our mission is: Salvation, Healing and Miracle.

We are ready to give you our strong collaborations; our doors are widely open to any assistance you can give us in order build hope, joy, and peace in the hearts of all.

May the greatest Architect of the universe bless you!

Best regards,



Précie Guerrier, Pastor

TRAFFIC COMMISSION
Village of Port Chester
Port Chester, New York 10573

November 14, 2013

Mayor Neil Pagano and the Board of Trustees
Port Chester, New York

Dear Mayor Pagano and the Board of Trustees:

At a recent meeting of the Traffic Commission, Chris Ameigh made a presentation regarding the expansion of parking meters to Midland Avenue and Horton Avenue.

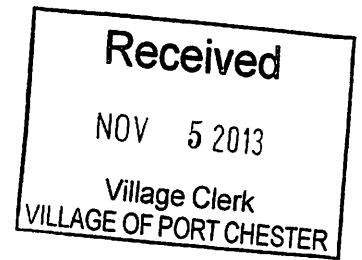
The Traffic Commission is in favor of this new option to increase revenues in the Village and looks forward to working with Chris Ameigh on the specifics.

Very truly yours,

Joseph Gianfrancesco

Joseph Gianfrancesco
Chairman

Phyllis Fratarcangeli
147 North Ridge St.
Rye Brook, New York 10573
1-914-937-0496
pfratar@gmail .com



November 4, 2013

Village of Port Chester Board of Trustees
222 Grace Church Street
Port Chester, NY. 10573

Dear Mr. Adams,
Mr. Brakewood,
Mr. Ceccarelli,
Mr. Kenner,
Mr. Marino,
Mr. Terenzi,

I recently read the article in the paper about the chief of Police and was very concerned. I am a resident of Rye Brook so perhaps my opinion will not weigh much and it is certainly not my immediate business but this situation is everyone's business. In my person opinion, I strongly believe that the Chief is not getting a fair deal. I have never met the man and, if I did, perhaps, I would not like him. I would be the first, to say that because someone is a senior citizen it does not make him a "good citizen." They can be the worse culprits. However, a careful analysis of the situation appears to me that you have jumped to conclusions. Is there someone on the board who stands to gain from his dismissal? Captain Telesca does. You have two commanding officers coming face to face and there are no witnesses. Hence, it should be a "hung jury." Now here, is an old sick man who will soon retire. Did you ever think he might have been "framed" for the theft from whoever wants to push him out? I would let the man retire with dignity. After all he did serve as chief for 18 out of the 36 years of police work. He deserves a retirement party, not a jail sentence. Are you ingrates? This sick man should be treated with kindness, not hostility. I am most disappointed with the outcome of the meeting and the little experience I have with different boards find them "hard-nosed."

Again, I have never met this man; but I feel the pain and anguish that he must be going through, in addition to now legal fees! What did you expect a chief of police to be pushed out without a fight? Allow him, to leave the office with dignity and look behind with fond memories of the years he has served.

Finally and furthermore, since Captain Telesca and the chief had a bitter battle and you do not know for sure the culprit. I think you should select a fresh Chief of Police, when the chief leaves, so that, you will not show any partiality or favoritism in this battle. What I have written below is what is called a “NO-BRAINER”!

I hope you take careful consideration to what I have written. Thank you for your attention to this matter,

Sincerely,

Phyllis Fratarcangeli

EAT, DRINK & BE MERRY!

THE VILLAGE OF PORT CHESTER



HOLIDAY

PARTY!



WEDNESDAY

DECEMBER 11, 2013



T&J Villagio Trattoria

223 Westchester Ave
Port Chester, NY

7 PM
TO
11 PM



Please R.S.V.P.
by Nov. 27, 2013

mveltri@portchesterny.com

914-939-5200

Holiday Party limited to all Village Employees plus one guest.

**Village Employees - Free
One guest per Village Employee - \$35**

SPREAD SOME HOLIDAY CHEER THIS YEAR!

**PUBLIC COMMENTS
AND
BOARD COMMENTS**