

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**Authorization**

Article 3, Section 30 of the General Municipal Law

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

**Certification Statement**

I, Kevin Hansan (LG550368700000B), hereby certify that I am the Chief Financial Officer of the Town of Pound Ridge, and that the information provided in the Annual Financial Report of the Town of Pound Ridge for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- ST - Special District(s) Public Parking
- TC - Custodial
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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A - General  
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$4,245,936.00	\$3,215,046.00	\$3,524,806.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$4,245,936.00</b>	<b>\$3,215,046.00</b>	<b>\$3,524,806.00</b>
<b>Net Taxes Receivable</b>			
250 - Taxes Receivable Current	\$116,035.00	\$101,709.00	\$142,352.00
260 - Taxes Receivable Overdue	\$483,884.00	\$482,963.00	\$518,781.00
342 - Allowance For Uncollectible Taxes	(\$240,923.00)	(\$179,591.00)	(\$200,993.00)
<b>Total for Net Taxes Receivable</b>	<b>\$358,996.00</b>	<b>\$405,081.00</b>	<b>\$460,140.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	\$33,921.00	\$68,630.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$33,921.00</b>	<b>\$68,630.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$2,141,779.00	\$3,599,229.00	\$2,005,185.00
440 - Due from Other Governments <i>Sales Tax - mortgage tax revenue</i>	\$465,401.00	\$425,379.00	\$513,145.00
<b>Total for Due From</b>	<b>\$2,607,180.00</b>	<b>\$4,024,608.00</b>	<b>\$2,518,330.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$374,697.00	\$458,400.00	\$263,584.00

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A - General  
 Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Assets</b>	<b>\$374,697.00</b>	<b>\$458,400.00</b>	<b>\$263,584.00</b>
<b>Total for Assets</b>	<b>\$7,586,809.00</b>	<b>\$8,137,056.00</b>	<b>\$6,835,490.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$7,586,809.00</b>	<b>\$8,137,056.00</b>	<b>\$6,835,490.00</b>

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A - General  
 Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$97,431.00	\$475,435.00	\$120,295.00
730 - Guaranty & Bid Deposits	\$537,050.00	\$495,951.00	\$532,557.00
<b>Total for Payables</b>	<b>\$634,481.00</b>	<b>\$971,386.00</b>	<b>\$652,852.00</b>
<b>Payroll Liabilities</b>			
726 - Social Security Tax	\$18,196.00	\$24,494.00	-
<b>Total for Payroll Liabilities</b>	<b>\$18,196.00</b>	<b>\$24,494.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$177,936.00	\$246,550.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$177,936.00</b>	<b>\$246,550.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Deferred Revenue</i>	\$165,158.00	\$368,183.00	\$201,585.00
690 - Overpayments and Clearing Account	\$2,208.00	-	-
<b>Total for Other Liabilities</b>	<b>\$167,366.00</b>	<b>\$368,183.00</b>	<b>\$201,585.00</b>
<b>Total for Liabilities</b>	<b>\$820,043.00</b>	<b>\$1,541,999.00</b>	<b>\$1,100,987.00</b>
<b>Deferred Inflows</b>			

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Deferred Inflows of Resources</b>			
694 - Deferred Taxes <i>Long term - Liens</i>	\$351,058.00	\$397,986.00	\$442,872.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$351,058.00</b>	<b>\$397,986.00</b>	<b>\$442,872.00</b>
<b>Total for Deferred Inflows</b>	<b>\$351,058.00</b>	<b>\$397,986.00</b>	<b>\$442,872.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$374,697.00	\$458,400.00	\$263,584.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$374,697.00</b>	<b>\$458,400.00</b>	<b>\$263,584.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$4,705,812.00	\$4,294,140.00	\$3,910,512.00
<b>Total for Restricted Fund Balance</b>	<b>\$4,705,812.00</b>	<b>\$4,294,140.00</b>	<b>\$3,910,512.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$550,000.00	\$470,000.00	\$400,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$550,000.00</b>	<b>\$470,000.00</b>	<b>\$400,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$785,199.00	\$974,531.00	\$717,535.00
<b>Total for Unassigned Fund Balance</b>	<b>\$785,199.00</b>	<b>\$974,531.00</b>	<b>\$717,535.00</b>
<b>Total for Fund Balance</b>	<b>\$6,415,708.00</b>	<b>\$6,197,071.00</b>	<b>\$5,291,631.00</b>

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A - General  
 Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$7,586,809.00</b>	<b>\$8,137,056.00</b>	<b>\$6,835,490.00</b>



Town of Pound Ridge  
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A - General  
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$4,152,950.00	\$4,041,796.00	\$3,774,543.00
<b>Total for Property Taxes</b>	<b>\$4,152,950.00</b>	<b>\$4,041,796.00</b>	<b>\$3,774,543.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$5,000.00	\$5,000.00	\$5,000.00
1090 - Interest and Penalties on Real Prop Taxes	\$281,768.00	\$265,363.00	\$223,151.00
<b>Total for Property Tax Items</b>	<b>\$286,768.00</b>	<b>\$270,363.00</b>	<b>\$228,151.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,320,807.00	\$1,317,754.00	\$1,218,591.00
1170 - Franchise Tax	\$98,196.00	\$132,031.00	\$154,013.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,419,003.00</b>	<b>\$1,449,785.00</b>	<b>\$1,372,604.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$10,304.00	\$13,802.00	\$14,512.00
1560 - Safety Inspection Fees	\$10,458.00	\$10,854.00	\$5,961.00
2001 - Park and Recreational Charges	\$390,939.00	\$343,226.00	\$263,538.00
2025 - Special Recreational Facility Charges	\$175,875.00	\$186,338.00	\$185,383.00
2110 - Zoning Fees	\$2,160.00	\$3,272.00	\$1,084.00
2115 - Planning Board Fees	\$6,250.00	\$10,153.00	\$10,860.00
2130 - Refuse and Garbage Charges	\$6,356.00	\$7,971.00	\$9,363.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2190 - Sale of Cemetery Lots	\$19,705.00	\$7,000.00	\$16,400.00
<b>Total for Departmental Income</b>	<b>\$622,047.00</b>	<b>\$582,616.00</b>	<b>\$507,101.00</b>
<b>Intergovernmental Charges</b>			
2210 - General Services Other Government <i>Parking District</i>	\$18,295.00	\$8,375.00	\$7,530.00
<b>Total for Intergovernmental Charges</b>	<b>\$18,295.00</b>	<b>\$8,375.00</b>	<b>\$7,530.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$207,354.00	\$21,043.00	\$1,829.00
2410 - Rental of Real Property	\$40,800.00	\$50,900.00	\$2,100.00
<b>Total for Use of Money and Property</b>	<b>\$248,154.00</b>	<b>\$71,943.00</b>	<b>\$3,929.00</b>
<b>Licenses and Permits</b>			
2501 - Business and Occupational License	\$7,400.00	\$7,100.00	\$5,750.00
2544 - Dog Licenses	\$5,390.00	\$3,090.00	\$3,640.00
2590 - Permits Other	\$287,996.00	\$269,328.00	\$197,760.00
<b>Total for Licenses and Permits</b>	<b>\$300,786.00</b>	<b>\$279,518.00</b>	<b>\$207,150.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$69,811.00	\$17,840.00	\$12,427.00
<b>Total for Fines and Forfeitures</b>	<b>\$69,811.00</b>	<b>\$17,840.00</b>	<b>\$12,427.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$8,455.00	-	\$16,396.00
2680 - Insurance Recoveries	\$12,819.00	-	\$30,401.00

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A - General  
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$21,274.00</b>	<b>\$0.00</b>	<b>\$46,797.00</b>
<b>Other Revenues</b>			
2700 - Reimbursement of Medicare Part D Expenditures	-	-	\$261.00
2701 - Refunds of Prior Year Expenditures	\$46,933.00	\$25,742.00	\$33,510.00
2705 - Gifts and Donations	\$27,323.00	\$5,960.00	\$8,912.00
2750 - AIM Related Payments	\$19,252.00	-	\$19,252.00
<b>Total for Other Revenues</b>	<b>\$93,508.00</b>	<b>\$31,702.00</b>	<b>\$61,935.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	-	\$19,252.00	-
3005 - State Aid Mortgage Tax	\$372,431.00	\$616,166.00	\$696,269.00
3089 - State Aid Other <i>Conservation Grant</i>	\$5,000.00	-	-
3389 - State Aid Other Public Safety	\$65,500.00	\$36,132.00	\$4,055.00
<b>Total for State Aid</b>	<b>\$442,931.00</b>	<b>\$671,550.00</b>	<b>\$700,324.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$203,025.00	\$96,426.00	\$47,411.00
4389 - Federal Aid Other Public Safety	\$30,716.00	-	\$44,852.00
4960 - Federal Aid Emergency Disaster Assistance	\$34,993.00	-	-
<b>Total for Federal Aid</b>	<b>\$268,734.00</b>	<b>\$96,426.00</b>	<b>\$92,263.00</b>
<b>Total for Revenues</b>	<b>\$7,944,261.00</b>	<b>\$7,521,914.00</b>	<b>\$7,014,754.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$7,944,261.00</b>	<b>\$7,521,914.00</b>	<b>\$7,014,754.00</b>

Town of Pound Ridge  
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**A - General  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$42,208.00	\$40,976.00	\$39,000.00
10104 - Legislative Board - Contractual	\$20,702.00	\$12,585.00	\$5,426.00
<b>Total for Legislative Board</b>	<b>\$62,910.00</b>	<b>\$53,561.00</b>	<b>\$44,426.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$163,508.00	\$151,412.00	\$161,623.00
11104 - Municipal Court - Contractual	\$18,354.00	\$26,689.00	\$11,348.00
<b>Total for Judicial</b>	<b>\$181,862.00</b>	<b>\$178,101.00</b>	<b>\$172,971.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$140,382.00	\$136,292.00	\$130,950.00
12204 - Supervisor - Contractual	\$3,361.00	\$4,354.00	\$1,793.00
<b>Total for Executive</b>	<b>\$143,743.00</b>	<b>\$140,646.00</b>	<b>\$132,743.00</b>
<b>Finance</b>			
13101 - Director of Finance - Personal Services	\$180,388.00	\$152,901.00	\$144,294.00
13104 - Director of Finance - Contractual	\$25,096.00	\$27,521.00	\$39,439.00
13204 - Auditor - Contractual	\$43,900.00	\$78,340.00	-
13301 - Tax Collection - Personal Services	\$107,326.00	\$89,389.00	\$81,310.00

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A - General  
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
13304 - Tax Collection - Contractual	\$15,094.00	\$12,326.00	\$11,028.00
13551 - Assessment - Personal Services	\$105,438.00	\$102,936.00	\$93,688.00
13554 - Assessment - Contractual	\$18,910.00	\$17,469.00	\$10,707.00
<b>Total for Finance</b>	<b>\$496,152.00</b>	<b>\$480,882.00</b>	<b>\$380,466.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$173,056.00	\$112,969.00	\$109,199.00
14104 - Clerk - Contractual	\$23,668.00	\$9,697.00	\$7,045.00
14201 - Law - Personal Services	\$76,998.00	\$74,755.00	\$71,880.00
14204 - Law - Contractual	\$64,942.00	\$30,261.00	\$20,501.00
14404 - Engineer - Contractual	\$3,568.00	\$3,915.00	\$11,519.00
14501 - Elections - Personal Services	\$2,000.00	\$2,000.00	\$2,000.00
14504 - Elections - Contractual	\$6,086.00	\$5,909.00	\$5,737.00
<b>Total for Municipal Staff</b>	<b>\$350,318.00</b>	<b>\$239,506.00</b>	<b>\$227,881.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$313,251.00	\$305,933.00	\$280,308.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$75,096.00	-	\$9,342.00
16204 - Operation of Plant - Contractual	\$209,050.00	\$214,717.00	\$147,094.00
16704 - Central Printing and Mailing - Contractual	\$17,375.00	\$3,340.00	\$10,847.00
16801 - Central Data Processing - Personal Services	\$67,423.00	\$22,763.00	\$16,831.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$45,417.00	\$60,442.00	\$58,849.00
16804 - Central Data Processing - Contractual	\$80,562.00	\$27,160.00	\$39,071.00
<b>Total for Shared Services</b>	<b>\$808,174.00</b>	<b>\$634,355.00</b>	<b>\$562,342.00</b>
<b>Special Items</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
19104 - Unallocated Insurance - Contractual	\$122,393.00	\$107,392.00	\$99,784.00
19204 - Municipal Association Dues - Contractual	\$2,700.00	\$875.00	\$2,225.00
19304 - Judgements and Claims - Contractual	-	\$27,389.00	\$29,633.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$35,571.00	-	-
19804 - Payment Of MTA Payroll Tax - Contractual	\$14,415.00	\$10,779.00	\$10,396.00
<b>Total for Special Items</b>	<b>\$175,079.00</b>	<b>\$146,435.00</b>	<b>\$142,038.00</b>
<b>Total for General Government Support</b>	<b>\$2,218,238.00</b>	<b>\$1,873,486.00</b>	<b>\$1,662,867.00</b>
<b>Public Safety</b>			
<b>Administration</b>			
30102 - Public Safety Administration - Equipment and Capital Outlay	\$4,560.00	\$4,560.00	\$15,102.00
30104 - Public Safety Administration - Contractual	\$5,814.00	\$7,367.00	\$8,662.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$66,643.00	\$11,250.00	\$13,913.00
30204 - Public Safety Communication Systems - Contractual	\$61,031.00	\$75,173.00	\$68,633.00
<b>Total for Administration</b>	<b>\$138,048.00</b>	<b>\$98,350.00</b>	<b>\$106,310.00</b>
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$1,129,365.00	\$1,147,112.00	\$1,090,963.00
31202 - Police - Equipment and Capital Outlay	\$94,054.00	\$14,516.00	\$11,987.00
31204 - Police - Contractual	\$78,266.00	\$81,910.00	\$80,923.00
<b>Total for Law Enforcement</b>	<b>\$1,301,685.00</b>	<b>\$1,243,538.00</b>	<b>\$1,183,873.00</b>
<b>Traffic Control</b>			

Town of Pound Ridge  
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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
33104 - Traffic Control - Contractual	\$2,808.00	\$2,566.00	\$7,242.00
<b>Total for Traffic Control</b>	<b>\$2,808.00</b>	<b>\$2,566.00</b>	<b>\$7,242.00</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$1,176.00	\$8,632.00	\$7,688.00
35104 - Dog Control - Contractual	\$1,672.00	-	\$205,647.00
<b>Total for Animal Control</b>	<b>\$2,848.00</b>	<b>\$8,632.00</b>	<b>\$213,335.00</b>
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$251,963.00	\$223,179.00	-
36202 - Safety Inspection - Equipment and Capital Outlay	\$57,413.00	-	-
36204 - Safety Inspection - Contractual	\$11,180.00	\$5,109.00	\$5,965.00
<b>Total for Other Public Safety</b>	<b>\$320,556.00</b>	<b>\$228,288.00</b>	<b>\$5,965.00</b>
<b>Total for Public Safety</b>	<b>\$1,765,945.00</b>	<b>\$1,581,374.00</b>	<b>\$1,516,725.00</b>
<b>Health</b>			
<b>Addiction Control</b>			
42104 - Narcotics Guidance Council - Contractual	\$13,000.00	\$26,000.00	\$13,000.00
<b>Total for Addiction Control</b>	<b>\$13,000.00</b>	<b>\$26,000.00</b>	<b>\$13,000.00</b>
<b>Mental Health</b>			
43204 - Mental Health Programs - Contractual	\$4,000.00	\$4,000.00	\$92,633.00
<b>Total for Mental Health</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$92,633.00</b>

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A - General  
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$149,488.00	\$145,925.00	\$142,675.00
<b>Total for Other Health</b>	<b>\$149,488.00</b>	<b>\$145,925.00</b>	<b>\$142,675.00</b>
<b>Total for Health</b>	<b>\$166,488.00</b>	<b>\$175,925.00</b>	<b>\$248,308.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$115,679.00	\$112,310.00	\$108,345.00
50104 - Highway and Street Administration - Contractual	\$2,690.00	\$3,638.00	\$6,472.00
51324 - Garage - Contractual	\$27,116.00	\$49,515.00	\$26,600.00
51824 - Street Lighting - Contractual	\$2,259.00	\$285.00	\$1,380.00
<b>Total for Highway</b>	<b>\$147,744.00</b>	<b>\$165,748.00</b>	<b>\$142,797.00</b>
<b>Total for Transportation</b>	<b>\$147,744.00</b>	<b>\$165,748.00</b>	<b>\$142,797.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
67724 - Programs for the Aging - Contractual	\$5,726.00	\$6,081.00	\$5,893.00
<b>Total for Economic Opportunity and Development</b>	<b>\$5,726.00</b>	<b>\$6,081.00</b>	<b>\$5,893.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$5,726.00</b>	<b>\$6,081.00</b>	<b>\$5,893.00</b>
<b>Culture and Recreation</b>			
<b>C&amp;R - Administration</b>			



Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

A - General  
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
70201 - Parks and Recreation Administration - Personal Services	\$163,908.00	\$130,365.00	\$143,300.00
70204 - Parks and Recreation Administration - Contractual	\$35,509.00	\$7,998.00	\$19,521.00
<b>Total for C&amp;R - Administration</b>	<b>\$199,417.00</b>	<b>\$138,363.00</b>	<b>\$162,821.00</b>
<b>Recreation</b>			
71101 - Parks - Personal Services	\$98,500.00	\$82,598.00	\$70,651.00
71104 - Parks - Contractual	\$46,221.00	\$23,372.00	\$43,085.00
71401 - Playground and Recreation Centers - Personal Services	\$225,873.00	\$133,883.00	\$133,195.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$26,975.00	\$23,800.00	-
71404 - Playground and Recreation Centers - Contractual	\$91,555.00	\$78,947.00	\$65,842.00
71801 - Special Recreation Facilities - Personal Services	\$188,566.00	\$131,621.00	\$154,398.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$21,797.00	-	-
71804 - Special Recreation Facilities - Contractual	\$88,714.00	\$66,670.00	\$59,437.00
72704 - Band Concerts - Contractual	\$5,729.00	\$6,240.00	\$6,510.00
<b>Total for Recreation</b>	<b>\$793,930.00</b>	<b>\$547,131.00</b>	<b>\$533,118.00</b>
<b>Culture</b>			
74504 - Museum/Art Gallery - Contractual	\$2,096.00	\$3,692.00	\$1,743.00
75101 - Historian - Personal Services	\$1,500.00	\$1,875.00	\$1,850.00
75201 - Historical Property - Personal Services	\$5,567.00	\$5,175.00	\$3,575.00
75204 - Historical Property - Contractual	\$212.00	-	-
75504 - Celebrations - Contractual	\$32,684.00	\$28,968.00	\$12,654.00
76201 - Adult Recreation - Personal Services	\$30,990.00	\$29,513.00	\$24,817.00
76204 - Adult Recreation - Contractual	\$20,063.00	\$15,026.00	\$15,323.00

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A - General  
 Results of Operations

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Culture</b>	<b>\$93,112.00</b>	<b>\$84,249.00</b>	<b>\$59,962.00</b>
<b>Total for Culture and Recreation</b>	<b>\$1,086,459.00</b>	<b>\$769,743.00</b>	<b>\$755,901.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$7,900.00	\$8,375.00	\$6,950.00
80104 - Zoning - Contractual	\$1,500.00	\$263.00	-
80201 - Planning and Surveys - Personal Services	\$59,037.00	\$53,125.00	\$32,577.00
80204 - Planning and Surveys - Contractual	\$2,870.00	\$9,860.00	\$6,775.00
80304 - Research - Contractual	\$6,472.00	\$6,695.00	\$7,785.00
80901 - Environmental Control - Personal Services	\$5,706.00	\$6,550.00	\$5,333.00
80904 - Environmental Control - Contractual	\$9,644.00	\$6,019.00	\$20,505.00
<b>Total for General Environment</b>	<b>\$93,129.00</b>	<b>\$90,887.00</b>	<b>\$79,925.00</b>
<b>Water</b>			
83204 - Water Source of Supply, Power and Pumping - Contractual	-	\$55,516.00	-
<b>Total for Water</b>	<b>\$0.00</b>	<b>\$55,516.00</b>	<b>\$0.00</b>
<b>Community Environment</b>			
85401 - Drainage - Personal Services	\$24,322.00	\$24,625.00	\$30,844.00
85404 - Drainage - Contractual	-	\$263.00	-
85604 - Shade Trees - Contractual	\$5,840.00	\$15,080.00	\$24,790.00
<b>Total for Community Environment</b>	<b>\$30,162.00</b>	<b>\$39,968.00</b>	<b>\$55,634.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

A - General  
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
<b>Natural Resources</b>			
87101 - Conservation - Personal Services	-	-	\$4,601.00
87104 - Conservation - Contractual	\$28,766.00	\$14,821.00	\$20,504.00
<b>Total for Natural Resources</b>	<b>\$28,766.00</b>	<b>\$14,821.00</b>	<b>\$25,105.00</b>
<b>Special Services</b>			
88101 - Cemetery - Personal Services	\$3,000.00	\$3,000.00	\$3,000.00
88104 - Cemetery - Contractual	\$2,421.00	\$68.00	-
<b>Total for Special Services</b>	<b>\$5,421.00</b>	<b>\$3,068.00</b>	<b>\$3,000.00</b>
<b>Total for Home and Community Services</b>	<b>\$157,478.00</b>	<b>\$204,260.00</b>	<b>\$163,664.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$259,023.00	\$274,530.00	\$294,166.00
90158 - Police Retirement - Employee Benefits	\$103,575.00	\$70,895.00	\$141,663.00
90308 - Social Security - Employee Benefits	\$268,328.00	\$242,508.00	\$233,948.00
90408 - Workers' Compensation - Employee Benefits	\$66,507.00	\$64,271.00	\$67,151.00
90508 - Unemployment Insurance - Employee Benefits	-	-	\$11,595.00
90558 - Disability Insurance - Employee Benefits	\$15,670.00	\$32,310.00	\$13,714.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$1,076,795.00	\$811,580.00	\$1,034,233.00
<b>Total for Employee Benefits</b>	<b>\$1,789,898.00</b>	<b>\$1,496,094.00</b>	<b>\$1,796,470.00</b>
<b>Total for Employee Benefits</b>	<b>\$1,789,898.00</b>	<b>\$1,496,094.00</b>	<b>\$1,796,470.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

A - General  
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$32,000.00	\$32,000.00	\$32,000.00
97107 - Serial Bonds - Debt Interest	\$1,072.00	\$2,144.00	\$2,774.00
97306 - Bond Anticipation Notes - Debt Principal	\$150,000.00	\$250,000.00	\$90,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$35,450.00	\$19,619.00	\$20,323.00
<b>Total for Debt Service</b>	<b>\$218,522.00</b>	<b>\$303,763.00</b>	<b>\$145,097.00</b>
<b>Total for Debt Service</b>	<b>\$218,522.00</b>	<b>\$303,763.00</b>	<b>\$145,097.00</b>
<b>Total for Expenditures</b>	<b>\$7,556,498.00</b>	<b>\$6,576,474.00</b>	<b>\$6,437,722.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>ARPA Expenses in Capital Fund</i>	\$169,126.00	\$40,000.00	\$41,800.00
<b>Total for Interfund Transfers</b>	<b>\$169,126.00</b>	<b>\$40,000.00</b>	<b>\$41,800.00</b>
<b>Total for Interfund Transfers</b>	<b>\$169,126.00</b>	<b>\$40,000.00</b>	<b>\$41,800.00</b>
<b>Total for Other Uses</b>	<b>\$169,126.00</b>	<b>\$40,000.00</b>	<b>\$41,800.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$7,725,624.00</b>	<b>\$6,616,474.00</b>	<b>\$6,479,522.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General**  
 Changes in Fund Balance

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$6,197,071.00	\$5,291,631.00	\$4,756,399.00
8022 - Restated Fund Balance - Beginning of Year	\$6,197,071.00	\$5,291,631.00	\$4,756,399.00
Add Revenues and Other Sources	\$7,944,261.00	\$7,521,914.00	\$7,014,754.00
Deduct Expenditures and Other Uses	\$7,725,624.00	\$6,616,474.00	\$6,479,522.00
8029 - Fund Balance - End of Year	\$6,415,708.00	\$6,197,071.00	\$5,291,631.00

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

A - General  
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$4,365,244.00	\$4,160,514.00	\$3,975,508.00
1099 - Est Rev - Property Tax Items	\$235,000.00	\$185,000.00	\$185,000.00
1199 - Est Rev - Non-Property Tax Items	\$1,435,000.00	\$1,410,000.00	\$1,280,000.00
1299 - Est Rev - Departmental Income	-	\$426,200.00	\$425,200.00
2199 - Est Rev - Departmental Income	\$668,200.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$35,000.00	\$25,000.00	\$25,000.00
2499 - Est Rev - Use of Money and Property	\$239,000.00	\$117,000.00	\$75,000.00
2599 - Est Rev - Licenses and Permits	\$252,000.00	\$211,000.00	\$211,000.00
2649 - Est Rev - Fines and Forfeitures	\$40,000.00	\$40,000.00	\$40,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$20,800.00	\$17,800.00	\$17,800.00
2799 - Est Rev - Other Revenues	\$40,000.00	\$50,000.00	\$30,000.00
3099 - Est Rev - State Aid	\$409,252.00	\$540,000.00	\$479,252.00
4099 - Est Rev - Federal Aid	\$121,000.00	\$166,000.00	\$16,000.00
<b>Total for Estimated Revenue</b>	<b>\$7,860,496.00</b>	<b>\$7,348,514.00</b>	<b>\$6,759,760.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$550,000.00	\$470,000.00	\$400,000.00
<b>Total for Estimated Other Sources</b>	<b>\$550,000.00</b>	<b>\$470,000.00</b>	<b>\$400,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$8,410,496.00</b>	<b>\$7,818,514.00</b>	<b>\$7,159,760.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

A - General  
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$2,463,878.00	\$2,234,866.00	\$1,829,858.00
3999 - App - Public Safety	\$1,785,419.00	\$1,771,799.00	\$1,696,655.00
4999 - App - Health	\$208,000.00	\$183,000.00	\$173,000.00
5999 - App - Transportation	\$181,821.00	\$183,229.00	\$176,859.00
6999 - App - Economic Assistance and Opportunity	\$6,100.00	\$6,650.00	\$6,650.00
7999 - App - Culture and Recreation	\$1,152,715.00	\$853,142.00	\$798,344.00
8999 - App - Home and Community Services	\$282,100.00	\$229,700.00	\$189,100.00
9199 - App - Employee Benefits	\$1,751,300.00	\$1,757,800.00	\$1,728,000.00
9899 - App - Debt Service	\$200,000.00	\$222,000.00	\$185,000.00
<b>Total for Estimated Appropriations</b>	<b>\$8,031,333.00</b>	<b>\$7,442,186.00</b>	<b>\$6,783,466.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	\$379,163.00	\$376,328.00	\$376,294.00
<b>Total for Estimated Other Uses</b>	<b>\$379,163.00</b>	<b>\$376,328.00</b>	<b>\$376,294.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$8,410,496.00</b>	<b>\$7,818,514.00</b>	<b>\$7,159,760.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$165,517.00	\$372,183.00	\$69,349.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$165,517.00</b>	<b>\$372,183.00</b>	<b>\$69,349.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$41,800.00	\$394,538.00
410 - Due from State and Federal Government	\$342,333.00	\$227,392.00	-
<b>Total for Due From</b>	<b>\$342,333.00</b>	<b>\$269,192.00</b>	<b>\$394,538.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$118,087.00	\$149,367.00	\$75,613.00
<b>Total for Other Assets</b>	<b>\$118,087.00</b>	<b>\$149,367.00</b>	<b>\$75,613.00</b>
<b>Total for Assets</b>	<b>\$625,937.00</b>	<b>\$790,742.00</b>	<b>\$539,500.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$625,937.00</b>	<b>\$790,742.00</b>	<b>\$539,500.00</b>



Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$89,315.00	\$42,818.00	\$672,728.00
<b>Total for Payables</b>	<b>\$89,315.00</b>	<b>\$42,818.00</b>	<b>\$672,728.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$560,232.00	\$902,588.00	-
<b>Total for Due to</b>	<b>\$560,232.00</b>	<b>\$902,588.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$649,547.00</b>	<b>\$945,406.00</b>	<b>\$672,728.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$118,087.00	\$149,367.00	\$75,613.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$118,087.00</b>	<b>\$149,367.00</b>	<b>\$75,613.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$141,697.00)	(\$304,031.00)	(\$208,821.00)
<b>Total for Unassigned Fund Balance</b>	<b>(\$141,697.00)</b>	<b>(\$304,031.00)</b>	<b>(\$208,821.00)</b>
<b>Total for Fund Balance</b>	<b>(\$23,610.00)</b>	<b>(\$154,664.00)</b>	<b>(\$133,208.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$625,937.00</b>	<b>\$790,742.00</b>	<b>\$539,520.00</b>

Town of Pound Ridge  
Annual Financial Report

For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$2,276,554.00	\$2,278,783.00	\$2,126,154.00
<b>Total for Property Taxes</b>	<b>\$2,276,554.00</b>	<b>\$2,278,783.00</b>	<b>\$2,126,154.00</b>
<b>Departmental Income</b>			
1789 - Other Transportation Departmental Income	\$1,380.00	-	-
<b>Total for Departmental Income</b>	<b>\$1,380.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments Westchester Snow	\$10,713.00	\$10,502.00	\$10,417.00
<b>Total for Intergovernmental Charges</b>	<b>\$10,713.00</b>	<b>\$10,502.00</b>	<b>\$10,417.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,538.00	\$674.00	\$274.00
<b>Total for Use of Money and Property</b>	<b>\$1,538.00</b>	<b>\$674.00</b>	<b>\$274.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$16,416.00	\$50,071.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$16,416.00</b>	<b>\$50,071.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$420,932.00	\$227,392.00	-

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for State Aid</b>	<b>\$420,932.00</b>	<b>\$227,392.00</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	\$110,399.00	-	-
<b>Total for Federal Aid</b>	<b>\$110,399.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$2,837,932.00</b>	<b>\$2,567,422.00</b>	<b>\$2,136,845.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$40,000.00	\$41,800.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$41,800.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$41,800.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,837,932.00</b>	<b>\$2,607,422.00</b>	<b>\$2,178,645.00</b>

Town of Pound Ridge  
Annual Financial Report

For the Fiscal Period 01/01/2023 - 12/31/2023

DA - Highway Town-wide  
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19804 - Payment Of MTA Payroll Tax - Contractual	\$3,309.00	\$3,268.00	\$3,083.00
<b>Total for Special Items</b>	<b>\$3,309.00</b>	<b>\$3,268.00</b>	<b>\$3,083.00</b>
<b>Total for General Government Support</b>	<b>\$3,309.00</b>	<b>\$3,268.00</b>	<b>\$3,083.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$155,527.00	\$173,166.00	\$167,220.00
51104 - Maintenance of Roads - Contractual	\$207,353.00	\$250,420.00	\$198,930.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$408,665.00	\$227,392.00	-
51301 - Machinery - Personal Services	\$102,409.00	\$103,829.00	\$99,025.00
51302 - Machinery - Equipment and Capital Outlay	\$16,305.00	\$57,913.00	\$22,377.00
51304 - Machinery - Contractual	\$138,231.00	\$110,963.00	\$126,262.00
51401 - Brush And Weeds - Personal Services	\$423,871.00	\$495,977.00	\$470,006.00
51404 - Brush And Weeds - Contractual	\$11,908.00	\$13,247.00	\$10,319.00
51421 - Snow Removal - Personal Services	\$164,452.00	\$222,075.00	\$228,112.00
51424 - Snow Removal - Contractual	\$106,725.00	\$132,000.00	\$84,773.00
<b>Total for Highway</b>	<b>\$1,735,446.00</b>	<b>\$1,786,982.00</b>	<b>\$1,407,024.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Transportation</b>	<b>\$1,735,446.00</b>	<b>\$1,786,982.00</b>	<b>\$1,407,024.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$119,089.00	\$117,655.00	\$145,667.00
90308 - Social Security - Employee Benefits	\$60,865.00	\$73,543.00	\$70,933.00
90408 - Workers' Compensation - Employee Benefits	\$44,338.00	\$42,847.00	\$44,768.00
90558 - Disability Insurance - Employee Benefits	\$2,747.00	\$3,935.00	\$6,754.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$345,279.00	\$255,539.00	\$326,575.00
<b>Total for Employee Benefits</b>	<b>\$572,318.00</b>	<b>\$493,519.00</b>	<b>\$594,697.00</b>
<b>Total for Employee Benefits</b>	<b>\$572,318.00</b>	<b>\$493,519.00</b>	<b>\$594,697.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$96,000.00	\$96,000.00	\$96,000.00
97107 - Serial Bonds - Debt Interest	\$3,216.00	\$6,432.00	\$9,979.00
97306 - Bond Anticipation Notes - Debt Principal	\$225,000.00	\$225,000.00	\$185,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$71,589.00	\$17,657.00	\$20,324.00
<b>Total for Debt Service</b>	<b>\$395,805.00</b>	<b>\$345,089.00</b>	<b>\$311,303.00</b>
<b>Total for Debt Service</b>	<b>\$395,805.00</b>	<b>\$345,089.00</b>	<b>\$311,303.00</b>
<b>Total for Expenditures</b>	<b>\$2,706,878.00</b>	<b>\$2,628,858.00</b>	<b>\$2,316,107.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Expenditures and Other Uses</b>	<b>\$2,706,878.00</b>	<b>\$2,628,858.00</b>	<b>\$2,316,107.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Changes In Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$154,664.00)	(\$133,228.00)	\$4,234.00
8022 - Restated Fund Balance - Beginning of Year	(\$154,664.00)	(\$133,228.00)	\$4,234.00
Add Revenues and Other Sources	\$2,837,932.00	\$2,607,422.00	\$2,178,645.00
Deduct Expenditures and Other Uses	\$2,706,878.00	\$2,628,858.00	\$2,316,107.00
8029 - Fund Balance - End of Year	(\$23,610.00)	(\$154,664.00)	(\$133,228.00)

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
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**Estimated Revenues and Other Sources**

<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$2,259,278.00	\$2,276,554.00	\$2,278,783.00
1299 - Est Rev - Departmental Income	-	\$36,000.00	\$41,200.00
2199 - Est Rev - Departmental Income	\$1,000.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$12,000.00	\$10,000.00	-
2499 - Est Rev - Use of Money and Property	\$500.00	\$200.00	-
2699 - Est Rev - Sales of Property and Compensation for Loss	\$35,000.00	-	-
2801 - Est Rev - Interfund Revenues	-	\$115,000.00	\$120,000.00
3099 - Est Rev - State Aid	\$180,000.00	\$180,000.00	\$180,000.00
4099 - Est Rev - Federal Aid	\$60,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$2,547,778.00</b>	<b>\$2,617,754.00</b>	<b>\$2,619,983.00</b>

<b>Total for Estimated Revenues and Other Sources</b>	<b>\$2,547,778.00</b>	<b>\$2,617,754.00</b>	<b>\$2,619,983.00</b>
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Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DA - Highway Town-wide  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$1,673,978.00	\$1,640,220.00	-
8999 - App - Home and Community Services	-	-	\$1,683,168.00
9199 - App - Employee Benefits	\$548,800.00	\$577,720.00	\$577,000.00
9899 - App - Debt Service	\$325,000.00	\$399,814.00	\$359,815.00
<b>Total for Estimated Appropriations</b>	<b>\$2,547,778.00</b>	<b>\$2,617,754.00</b>	<b>\$2,619,983.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$2,547,778.00</b>	<b>\$2,617,754.00</b>	<b>\$2,619,983.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$21,406.00	\$57,770.00	\$137,768.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$21,406.00</b>	<b>\$57,770.00</b>	<b>\$137,768.00</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$220,000.00	\$1,217,415.00	-
<b>Total for Due From</b>	<b>\$220,000.00</b>	<b>\$1,217,415.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$241,406.00</b>	<b>\$1,275,185.00</b>	<b>\$137,768.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$241,406.00</b>	<b>\$1,275,185.00</b>	<b>\$137,768.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$32,960.00	\$3,894.00	\$3,755.00
<b>Total for Payables</b>	<b>\$32,960.00</b>	<b>\$3,894.00</b>	<b>\$3,755.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,632,584.00	\$2,668,885.00	\$2,231,362.00
<b>Total for Due to</b>	<b>\$1,632,584.00</b>	<b>\$2,668,885.00</b>	<b>\$2,231,362.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$3,580,000.00	\$3,955,000.00	\$3,930,000.00
<b>Total for Notes Payable</b>	<b>\$3,580,000.00</b>	<b>\$3,955,000.00</b>	<b>\$3,930,000.00</b>
<b>Total for Liabilities</b>	<b>\$5,245,544.00</b>	<b>\$6,627,779.00</b>	<b>\$6,165,117.00</b>
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$5,004,138.00)	(\$5,352,594.00)	(\$6,027,349.00)
<b>Total for Unassigned Fund Balance</b>	<b>(\$5,004,138.00)</b>	<b>(\$5,352,594.00)</b>	<b>(\$6,027,349.00)</b>
<b>Total for Fund Balance</b>	<b>(\$5,004,138.00)</b>	<b>(\$5,352,594.00)</b>	<b>(\$6,027,349.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$241,406.00</b>	<b>\$1,275,185.00</b>	<b>\$137,768.00</b>

Town of Pound Ridge  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$642.00	\$180.00	\$16.00
<b>Total for Use of Money and Property</b>	<b>\$642.00</b>	<b>\$180.00</b>	<b>\$16.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	-	\$142,379.00	-
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$142,379.00</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4097 - Federal Aid Capital Projects	\$220,000.00	\$1,217,415.00	\$14,029.00
<b>Total for Federal Aid</b>	<b>\$220,000.00</b>	<b>\$1,217,415.00</b>	<b>\$14,029.00</b>
<b>Total for Revenues</b>	<b>\$220,642.00</b>	<b>\$1,359,974.00</b>	<b>\$14,045.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$169,126.00	-	-
<b>Total for Operating Transfers</b>	<b>\$169,126.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5731 - BANS Redeemed from Appropriations	\$375,000.00	\$475,000.00	\$275,000.00

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Proceeds of Obligations</b>	<b>\$375,000.00</b>	<b>\$475,000.00</b>	<b>\$275,000.00</b>
<b>Total for Other Sources</b>	<b>\$544,126.00</b>	<b>\$475,000.00</b>	<b>\$275,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$764,768.00</b>	<b>\$1,834,974.00</b>	<b>\$289,045.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$416,312.00	\$1,160,219.00	\$1,130,344.00
<b>Total for Shared Services</b>	<b>\$416,312.00</b>	<b>\$1,160,219.00</b>	<b>\$1,130,344.00</b>
<b>Total for General Government Support</b>	<b>\$416,312.00</b>	<b>\$1,160,219.00</b>	<b>\$1,130,344.00</b>
<b>Total for Expenditures</b>	<b>\$416,312.00</b>	<b>\$1,160,219.00</b>	<b>\$1,130,344.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$416,312.00</b>	<b>\$1,160,219.00</b>	<b>\$1,130,344.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
 Changes In Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes In Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$5,352,594.00)	(\$6,027,349.00)	(\$5,186,050.00)
8022 - Restated Fund Balance - Beginning of Year	(\$5,352,594.00)	(\$6,027,349.00)	(\$5,186,050.00)
Add Revenues and Other Sources	\$764,768.00	\$1,834,974.00	\$289,045.00
Deduct Expenditures and Other Uses	\$416,312.00	\$1,160,219.00	\$1,130,344.00
8029 - Fund Balance - End of Year	(\$5,004,138.00)	(\$5,352,594.00)	(\$6,027,349.00)

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**ST - Special District(s) Public Parking  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$149,757.00	\$91,920.00	\$116,425.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$149,757.00</b>	<b>\$91,920.00</b>	<b>\$116,425.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$51,037.00	\$120,231.00	\$81,402.00
<b>Total for Due From</b>	<b>\$51,037.00</b>	<b>\$120,231.00</b>	<b>\$81,402.00</b>
<b>Total for Assets</b>	<b>\$200,794.00</b>	<b>\$212,151.00</b>	<b>\$197,827.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$200,794.00</b>	<b>\$212,151.00</b>	<b>\$197,827.00</b>



Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**ST - Special District(s) Public Parking  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$2,057.00	-
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$2,057.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$11,851.00	\$3,213.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$11,851.00</b>	<b>\$3,213.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$13,908.00</b>	<b>\$3,213.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$200,794.00	\$198,243.00	\$194,614.00
<b>Total for Assigned Fund Balance</b>	<b>\$200,794.00</b>	<b>\$198,243.00</b>	<b>\$194,614.00</b>
<b>Total for Fund Balance</b>	<b>\$200,794.00</b>	<b>\$198,243.00</b>	<b>\$194,614.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$200,794.00</b>	<b>\$212,151.00</b>	<b>\$197,827.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**ST - Special District(s) Public Parking  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$48,165.00	\$46,800.00	\$44,780.00
<b>Total for Property Taxes</b>	<b>\$48,165.00</b>	<b>\$46,800.00</b>	<b>\$44,780.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$590.00	\$187.00	\$13.00
<b>Total for Use of Money and Property</b>	<b>\$590.00</b>	<b>\$187.00</b>	<b>\$13.00</b>
<b>Total for Revenues</b>	<b>\$48,755.00</b>	<b>\$46,987.00</b>	<b>\$44,793.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$48,755.00</b>	<b>\$46,987.00</b>	<b>\$44,793.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**ST - Special District(s) Public Parking  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Other Transportation</b>			
56504 - Off Street Parking - Contractual	\$46,204.00	\$43,358.00	\$27,010.00
<b>Total for Other Transportation</b>	<b>\$46,204.00</b>	<b>\$43,358.00</b>	<b>\$27,010.00</b>
<b>Total for Transportation</b>	<b>\$46,204.00</b>	<b>\$43,358.00</b>	<b>\$27,010.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$46,204.00</b>	<b>\$43,358.00</b>	<b>\$27,010.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**ST - Special District(s) Public Parking  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$198,243.00	\$194,614.00	\$176,831.00
8022 - Restated Fund Balance - Beginning of Year	\$198,243.00	\$194,614.00	\$176,831.00
Add Revenues and Other Sources	\$48,755.00	\$46,987.00	\$44,793.00
Deduct Expenditures and Other Uses	\$46,204.00	\$43,358.00	\$27,010.00
8029 - Fund Balance - End of Year	\$200,794.00	\$198,243.00	\$194,614.00

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$2,179,152.00	\$8,337,178.00	\$5,335,142.00
201 - Cash In Time Deposits	\$4,112,359.00	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$6,291,511.00</b>	<b>\$8,337,178.00</b>	<b>\$5,335,142.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$15,294,213.00	\$14,238,932.00	\$14,415,239.00
<b>Total for Net Other Receivables</b>	<b>\$15,294,213.00</b>	<b>\$14,238,932.00</b>	<b>\$14,415,239.00</b>
<b>Total for Assets</b>	<b>\$21,585,724.00</b>	<b>\$22,576,110.00</b>	<b>\$19,750,381.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$21,585,724.00</b>	<b>\$22,576,110.00</b>	<b>\$19,750,381.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

TC - Custodial  
 Statement of Net Position

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Due to</b>			
631 - Due To Other Governments	\$21,585,724.00	\$22,576,110.00	\$19,750,381.00
<i>School Taxes</i>			
<b>Total for Due to</b>	<b>\$21,585,724.00</b>	<b>\$22,576,110.00</b>	<b>\$19,750,381.00</b>
<b>Total for Liabilities</b>	<b>\$21,585,724.00</b>	<b>\$22,576,110.00</b>	<b>\$19,750,381.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$21,585,724.00</b>	<b>\$22,576,110.00</b>	<b>\$19,750,381.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

TC - Custodial  
 Results of Operations

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Miscellaneous</b>			
2770 - Unclassified Property Taxes	\$33,546,897.00	\$32,722,523.00	\$32,456,902.00
<b>Total for Miscellaneous</b>	<b>\$33,546,897.00</b>	<b>\$32,722,523.00</b>	<b>\$32,456,902.00</b>
<b>Total for Revenues</b>	<b>\$33,546,897.00</b>	<b>\$32,722,523.00</b>	<b>\$32,456,902.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$33,546,897.00</b>	<b>\$32,722,523.00</b>	<b>\$32,456,902.00</b>

Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

TC - Custodial  
 Results of Operations

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19354 - Other Custodial Activities - Contractual <i>Property Taxes</i>	\$33,546,897.00	\$32,722,523.00	\$32,456,902.00
<b>Total for Special Items</b>	<b>\$33,546,897.00</b>	<b>\$32,722,523.00</b>	<b>\$32,456,902.00</b>
<b>Total for General Government Support</b>	<b>\$33,546,897.00</b>	<b>\$32,722,523.00</b>	<b>\$32,456,902.00</b>
<b>Total for Expenditures</b>	<b>\$33,546,897.00</b>	<b>\$32,722,523.00</b>	<b>\$32,456,902.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$33,546,897.00</b>	<b>\$32,722,523.00</b>	<b>\$32,456,902.00</b>



Town of Pound Ridge  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TC - Custodial  
 Changes in Net Position**

Analysis of Changes in Net Position	12/31/2023	12/31/2022	12/31/2021
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$33,546,897.00	\$32,722,523.00	\$32,456,902.00
Deduct Expenditures and Other Uses	\$33,546,897.00	\$32,722,523.00	\$32,456,902.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

Town of Pound Ridge  
Annual Financial Report

For the Fiscal Period 01/01/2023 - 12/31/2023

TE - Private Purpose Trust  
Statement of Net Position

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$211,285.00	\$215,767.00	\$215,333.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$211,285.00</b>	<b>\$215,767.00</b>	<b>\$215,333.00</b>
<b>Total for Assets</b>	<b>\$211,285.00</b>	<b>\$215,767.00</b>	<b>\$215,333.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$211,285.00</b>	<b>\$215,767.00</b>	<b>\$215,333.00</b>

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**TE - Private Purpose Trust  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes <i>Slade Reserve</i>	\$211,285.00	\$215,767.00	\$215,333.00
<b>Total for Restricted Net Position</b>	<b>\$211,285.00</b>	<b>\$215,767.00</b>	<b>\$215,333.00</b>
<b>Total for Net Position</b>	<b>\$211,285.00</b>	<b>\$215,767.00</b>	<b>\$215,333.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$211,285.00</b>	<b>\$215,767.00</b>	<b>\$215,333.00</b>

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**TE - Private Purpose Trust  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$4,643.00	\$434.00	\$22.00
<b>Total for Use of Money and Property</b>	<b>\$4,643.00</b>	<b>\$434.00</b>	<b>\$22.00</b>
<b>Miscellaneous</b>			
2705 - Gifts and Donations	-	-	\$4,000.00
<b>Total for Miscellaneous</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>
<b>Total for Revenues</b>	<b>\$4,643.00</b>	<b>\$434.00</b>	<b>\$4,022.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$4,643.00</b>	<b>\$434.00</b>	<b>\$4,022.00</b>

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**TE - Private Purpose Trust  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19454 - Other Private-Purpose Activities - Contractual	\$9,125.00	-	-
Slade Reserve			
19894 - General Government Support, Other - Contractual	-	-	\$400.00
<b>Total for Special Items</b>	<b>\$9,125.00</b>	<b>\$0.00</b>	<b>\$400.00</b>
<b>Total for General Government Support</b>	<b>\$9,125.00</b>	<b>\$0.00</b>	<b>\$400.00</b>
<b>Total for Expenditures</b>	<b>\$9,125.00</b>	<b>\$0.00</b>	<b>\$400.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$9,125.00</b>	<b>\$0.00</b>	<b>\$400.00</b>

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TE - Private Purpose Trust  
Changes in Net Position

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$215,767.00	\$215,333.00	\$211,711.00
8022 - Restated Net Position - Beginning of Year	\$215,767.00	\$215,333.00	\$211,711.00
Add Revenues and Other Sources	\$4,643.00	\$434.00	\$4,022.00
Deduct Expenditures and Other Uses	\$9,125.00	\$0.00	\$400.00
8029 - Net Position - End of Year	\$211,285.00	\$215,767.00	\$215,333.00

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**K - Schedule of Non-Current Government Assets  
Schedule of Non-Current Government Assets**

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$4,106,929.00	\$4,106,929.00	\$4,106,929.00
105 - Construction Work In Progress	\$252,844.00	\$160,565.00	\$350,245.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$4,359,773.00</b>	<b>\$4,267,494.00</b>	<b>\$4,457,174.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$2,556,435.00	\$2,556,435.00	\$2,556,435.00
103 - Improvements Other Than Buildings	\$2,676,870.00	\$2,676,870.00	\$2,676,870.00
104 - Machinery and Equipment	\$5,016,366.00	\$4,832,902.00	\$4,724,255.00
106 - Infrastructure	\$32,986,122.00	\$32,227,925.00	\$30,987,938.00
<b>Total for Depreciable Capital Assets</b>	<b>\$43,235,793.00</b>	<b>\$42,294,132.00</b>	<b>\$40,945,498.00</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$1,671,575.00)	(\$1,635,268.00)	(\$1,598,961.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$1,597,736.00)	(\$1,559,873.00)	(\$1,522,010.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$4,102,903.00)	(\$3,860,481.00)	(\$3,614,002.00)
116 - Accumulated Depreciation Infrastructure	(\$22,863,405.00)	(\$22,236,828.00)	(\$21,669,594.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$30,235,619.00)</b>	<b>(\$29,292,450.00)</b>	<b>(\$28,404,567.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$17,359,947.00</b>	<b>\$17,269,176.00</b>	<b>\$16,998,105.00</b>

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**W - Schedule of Non-Current Government Liabilities  
Schedule of Non-Current Government Liabilities**

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Due To</b>			
637 - Due to Employees Retirement System	\$42,072.00	\$98,640.00	\$171,789.00
<b>Total for Due To</b>	<b>\$42,072.00</b>	<b>\$98,640.00</b>	<b>\$171,789.00</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	-	\$128,000.00	\$256,000.00
<b>Total for Debt Obligations</b>	<b>\$0.00</b>	<b>\$128,000.00</b>	<b>\$256,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$1,621,258.00	\$31,302.00	\$146,656.00
683 - Other Post Employment Benefits	\$11,029,412.00	\$10,557,443.00	\$14,218,192.00
<b>Total for Other Long-Term Obligations</b>	<b>\$12,650,670.00</b>	<b>\$10,588,745.00</b>	<b>\$14,364,848.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$12,692,742.00</b>	<b>\$10,815,385.00</b>	<b>\$14,792,637.00</b>



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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness  
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$128,000.00	\$0.00	\$0.00	\$128,000.00	\$0.00
Bond Anticipation Note	\$0.00	\$3,955,000.00	\$375,000.00	\$0.00	\$0.00	\$0.00	\$3,580,000.00
<b>Total</b>	\$0.00	\$3,955,000.00	\$503,000.00	\$0.00	\$0.00	\$128,000.00	\$3,580,000.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Reconstruction of town roads	JPMorgan Chase	6/15/18	6/15/23	\$0.00	\$0.00	\$128,000.00	\$0.00	\$128,000.00	\$0.00	\$0.00
Bond Anticipation Note Reconstruction of roads, Vehicles, Property	Manufaceures and Traders Trust Corp NY	6/9/23	6/7/24	\$0.00	\$3,955,000.00	\$375,000.00	\$0.00	\$0.00	\$0.00	\$3,580,000.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$0.00	\$0.00	\$0.00	\$0.00
2025	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

\$0.00 Total Bond Ending Balance for Statement of Indebtedness.

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**Bank Reconciliation**  
**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6459	Savings	A	\$3,319,754.55	\$0.00	\$0.00	\$0.00	\$3,319,754.55
7650	Checking	A	\$503,329.10	\$3,141.91	(\$75,313.21)	\$0.00	\$431,157.80
7670	Checking	ST	\$149,757.48	\$0.00	\$0.00	\$0.00	\$149,757.48
7681	Checking	H	\$21,405.81	\$0.00	\$0.00	\$0.00	\$21,405.81
9564	Savings	A	\$307,977.44	\$0.00	\$0.00	\$0.00	\$307,977.44
9999	Certificate of Deposit (CD)	A	\$4,112,358.68	\$0.00	\$0.00	\$0.00	\$4,112,358.68
9998	Certificate of Deposit (CD)	TE	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
4382	Checking	TE	\$27,509.24	\$0.00	\$0.00	\$0.00	\$27,509.24
7630	Checking	TC	\$5,736.34	\$0.00	(\$2,990.71)	\$0.00	\$2,745.63
7660	Checking	DA	\$153,547.07	\$16,416.00	(\$4,445.78)	\$0.00	\$165,517.29
7690	Checking	TC	\$18,187.00	\$0.00	(\$21,460.10)	\$868.89	(\$2,404.21)
9889	Savings	A	\$140,517.50	\$0.00	\$0.00	\$0.00	\$140,517.50

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9897	Savings	A	\$2,059,482.51	\$135,617.55	\$0.00	\$0.00	\$2,195,100.06
6635	Checking	A	\$15,202.32	\$0.00	(\$1,187.59)	\$0.00	\$14,014.73
<b>Total</b>			\$11,034,765.04	\$155,175.46	(\$105,397.39)	\$868.89	\$11,085,412.00
<b>Total Cash From Financials</b>							\$11,085,412.00

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$11,034,765.04
<b>FDIC Insurance</b>	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$10,860,184.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$11,360,184.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$0.00
<b>Market Value as of Fiscal Year End Date</b>	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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**Employee and Retiree Benefits**

Total Number	Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
28	38	0	26	

	Benefit	Amount	Number Receiving Benefits			
			Full Time	Part Time	Volunteer	Retiree
	State Retirement System	\$378,112.00	28	3		0
	Police Retirement	\$103,575.00	1	14		0
	Fire Retirement					
	Local Pension Fund					
	Social Security	\$329,193.00	28	38		0
	Worker's Compensation	\$110,845.00	28	38		0
	Life Insurance					
	Unemployment Insurance					
	Disability Insurance	\$18,417.00	28	0		0
	Hospital, Medical and Dental Insurance	\$1,422,074.00	28	0		26
	Union Welfare Benefits					
	Supplemental Benefit Payments to Disabled Firefighters					
	Employee Benefits, Other					
	<b>Total Employee Benefits Paid</b>	<b>\$2,362,216.00</b>				