

**Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026**

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

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, Joe Russo (LG280463403310A), hereby certify that I am the Chief Financial Officer of the Village of Muttontown, and that the information provided in the Annual Financial Report of the Village of Muttontown for the fiscal year ended 05/31/2026, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	1
A - General	2
CM - Miscellaneous Special Revenue	15
TE - Private Purpose Trust	20
K - Schedule of Non-Current Government Assets	25
W - Schedule of Non-Current Government Liabilities	26
Supplemental Schedules	27
Statement of Indebtedness	28
Bond Repayment	29
Bank Reconciliation	30
Employee and Retiree Benefits	33

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

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 2026 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2026:

List of funds being used

- A - General
- CM - Miscellaneous Special Revenue
- 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 2026 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$8,840,546.00	\$8,785,628.00	\$6,771,381.00
210 - Petty Cash	\$150.00	\$150.00	\$150.00
Total for Cash and Cash Equivalents	\$8,840,696.00	\$8,785,778.00	\$6,771,531.00
Net Taxes Receivable			
260 - Taxes Receivable Overdue	\$165,755.00	\$134,587.00	\$90,287.00
Total for Net Taxes Receivable	\$165,755.00	\$134,587.00	\$90,287.00
Total for Assets	\$9,006,451.00	\$8,920,365.00	\$6,861,818.00
Total for Assets and Deferred Outflows	\$9,006,451.00	\$8,920,365.00	\$6,861,818.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$445,028.00	\$472,037.00	\$123,509.00
730 - Guaranty & Bid Deposits	\$965,510.00	\$932,312.00	\$889,221.00
Total for Payables	\$1,410,538.00	\$1,404,349.00	\$1,012,730.00
Other Liabilities			
688 - Other Liabilities	-	-	\$376,205.00
Total for Other Liabilities	\$0.00	\$0.00	\$376,205.00
Total for Liabilities	\$1,410,538.00	\$1,404,349.00	\$1,388,935.00
Deferred Inflows			
Deferred Inflows of Resources			
694 - Deferred Taxes <i>Deferred Inflow of Resources</i>	\$165,683.00	\$134,587.00	\$90,287.00
Total for Deferred Inflows of Resources	\$165,683.00	\$134,587.00	\$90,287.00
Total for Deferred Inflows	\$165,683.00	\$134,587.00	\$90,287.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$944,344.00	\$992,993.00	\$672,060.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
915 - Assigned Unappropriated Fund Balance	\$998,644.00	\$962,165.00	\$919,770.00
Total for Assigned Fund Balance	\$1,942,988.00	\$1,955,158.00	\$1,591,830.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$5,487,242.00	\$5,426,271.00	\$3,790,766.00
Total for Unassigned Fund Balance	\$5,487,242.00	\$5,426,271.00	\$3,790,766.00
Total for Fund Balance	\$7,430,230.00	\$7,381,429.00	\$5,382,596.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$9,006,451.00	\$8,920,365.00	\$6,861,818.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$3,823,527.00	\$3,800,369.00	\$3,817,555.00
Total for Property Taxes	\$3,823,527.00	\$3,800,369.00	\$3,817,555.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$16,711.00	\$17,544.00	\$17,198.00
1090 - Interest and Penalties on Real Prop Taxes	\$50,006.00	\$38,063.00	\$37,142.00
Total for Property Tax Items	\$66,717.00	\$55,607.00	\$54,340.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$9,265.00	\$9,265.00	\$18,530.00
1130 - Utilities Gross Receipts Tax	\$121,161.00	\$153,769.00	\$102,885.00
1170 - Franchise Tax	\$44,420.00	-	\$47,302.00
1190 - Interest and Penalties on Non Property Taxes	\$89.00	-	-
Total for Non-Property Tax Items	\$174,935.00	\$163,034.00	\$168,717.00
Departmental Income			
1520 - Police Fees	\$1,889,599.00	\$1,740,054.00	\$1,567,387.00
1560 - Safety Inspection Fees	\$857,795.00	\$1,177,847.00	\$883,814.00
2110 - Zoning Fees	\$57,500.00	\$60,750.00	\$53,000.00
2115 - Planning Board Fees	\$36,000.00	\$37,750.00	\$27,750.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Total for Departmental Income	\$2,840,894.00	\$3,016,401.00	\$2,531,951.00
Use of Money and Property			
2401 - Interest and Earnings	\$336,768.00	\$379,189.00	\$278,734.00
2410 - Rental of Real Property	\$85,243.00	\$82,917.00	\$81,107.00
Total for Use of Money and Property	\$422,011.00	\$462,106.00	\$359,841.00
Licenses and Permits			
2590 - Permits Other	\$38,445.00	\$45,790.00	\$33,635.00
Total for Licenses and Permits	\$38,445.00	\$45,790.00	\$33,635.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$137,880.00	\$177,665.00	\$152,213.00
Total for Fines and Forfeitures	\$137,880.00	\$177,665.00	\$152,213.00
Sales of Property and Compensation for Loss			
2655 - Sales Other	\$15,438.00	\$10,872.00	\$4,126.00
2680 - Insurance Recoveries	\$17,679.00	\$36,793.00	\$18,108.00
Total for Sales of Property and Compensation for Loss	\$33,117.00	\$47,665.00	\$22,234.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$335.00	-	-
Total for Other Revenues	\$335.00	\$0.00	\$0.00
State Aid			
3001 - State Aid Revenue Sharing	\$9,971.00	\$9,971.00	\$9,971.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
3005 - State Aid Mortgage Tax	\$172,695.00	\$140,161.00	\$136,820.00
3089 - State Aid Other TMA	\$698.00	\$742,710.00	-
3501 - State Aid Consolidated Highway Aid	\$199,764.00	\$169,529.00	\$210,276.00
3589 - State Aid Other Transportation	\$27,641.00	\$26,612.00	\$84,418.00
Total for State Aid	\$410,769.00	\$1,088,983.00	\$441,485.00
Federal Aid			
4089 - Federal Aid Other	-	\$376,205.00	-
Total for Federal Aid	\$0.00	\$376,205.00	\$0.00
Total for Revenues	\$7,948,630.00	\$9,233,825.00	\$7,581,971.00
Total for Revenues and Other Sources	\$7,948,630.00	\$9,233,825.00	\$7,581,971.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Expenditures			
General Government Support			
Judicial			
11101 - Municipal Court - Personal Services	\$70,988.00	\$68,218.00	\$65,661.00
11104 - Municipal Court - Contractual	\$59,627.00	\$89,120.00	\$61,736.00
Total for Judicial	\$130,615.00	\$157,338.00	\$127,397.00
Executive			
12104 - Mayor - Contractual	\$3,303.00	\$344.00	\$4,117.00
Total for Executive	\$3,303.00	\$344.00	\$4,117.00
Finance			
13204 - Auditor - Contractual	\$6,845.00	\$7,600.00	\$9,070.00
13251 - Treasurer - Personal Services	\$129,747.00	\$137,079.00	\$117,511.00
13254 - Treasurer - Contractual	\$112,410.00	\$77,442.00	\$55,347.00
13554 - Assessment - Contractual	\$23,093.00	\$38,205.00	\$26,026.00
Total for Finance	\$272,095.00	\$260,326.00	\$207,954.00
Municipal Staff			
14204 - Law - Contractual	\$204,607.00	\$154,943.00	\$306,256.00
14404 - Engineer - Contractual	\$8,564.00	\$8,470.00	\$5,130.00
14504 - Elections - Contractual	\$4,184.00	\$4,715.00	\$216.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
14904 - Public Works Administration - Contractual	\$9,500.00	-	-
Total for Municipal Staff	\$226,855.00	\$168,128.00	\$311,602.00
Shared Services			
16204 - Operation of Plant - Contractual	\$70,691.00	\$65,289.00	\$44,622.00
Total for Shared Services	\$70,691.00	\$65,289.00	\$44,622.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$91,861.00	\$85,187.00	\$63,824.00
19204 - Municipal Association Dues - Contractual	\$8,058.00	\$2,630.00	\$5,653.00
19304 - Judgements and Claims - Contractual	\$16,334.00	\$59,214.00	\$55,799.00
Total for Special Items	\$116,253.00	\$147,031.00	\$125,276.00
Total for General Government Support	\$819,812.00	\$798,456.00	\$820,968.00
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$3,683,060.00	\$3,441,708.00	\$3,056,042.00
31204 - Police - Contractual	\$274,984.00	\$255,179.00	\$216,601.00
31208 - Police - Employee Benefits	\$437,170.00	\$397,080.00	\$376,777.00
Total for Law Enforcement	\$4,395,214.00	\$4,093,967.00	\$3,649,420.00
Fire Protection			
34104 - Fire Protection - Contractual	\$344,271.00	\$332,885.00	\$321,889.00
Total for Fire Protection	\$344,271.00	\$332,885.00	\$321,889.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$102,665.00	\$96,874.00	\$73,687.00
36204 - Safety Inspection - Contractual	\$2,353.00	\$12,803.00	\$1,489.00
Total for Other Public Safety	\$105,018.00	\$109,677.00	\$75,176.00
Total for Public Safety	\$4,844,503.00	\$4,536,529.00	\$4,046,485.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$115,972.00	\$111,511.00	\$106,201.00
51104 - Maintenance of Roads - Contractual	\$331,199.00	\$305,721.00	\$382,169.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$153,224.00	\$100,000.00	\$399,987.00
51424 - Snow Removal - Contractual	\$196,423.00	\$96,277.00	\$44,126.00
51824 - Street Lighting - Contractual	\$7,144.00	\$34,079.00	\$7,694.00
Total for Highway	\$803,962.00	\$647,588.00	\$940,177.00
Total for Transportation	\$803,962.00	\$647,588.00	\$940,177.00
Culture and Recreation			
Culture			
79892 - Culture And Recreation, Other - Equipment and Capital Outlay <i>Beautification</i>	\$3,796.00	\$10,000.00	\$4,225.00
Total for Culture	\$3,796.00	\$10,000.00	\$4,225.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Total for Culture and Recreation	\$3,796.00	\$10,000.00	\$4,225.00
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	\$15,947.00	\$16,114.00	\$10,394.00
80204 - Planning and Surveys - Contractual	\$8,116.00	\$8,064.00	\$7,183.00
Total for General Environment	\$24,063.00	\$24,178.00	\$17,577.00
Total for Home and Community Services	\$24,063.00	\$24,178.00	\$17,577.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$59,721.00	\$49,957.00	\$40,382.00
90158 - Police Retirement - Employee Benefits	\$964,101.00	\$814,661.00	\$669,208.00
90308 - Social Security - Employee Benefits	\$253,603.00	\$236,067.00	\$212,313.00
90408 - Workers' Compensation - Employee Benefits	\$34,227.00	\$35,086.00	\$35,777.00
90558 - Disability Insurance - Employee Benefits	\$678.00	\$642.00	\$678.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$91,363.00	\$81,828.00	\$85,381.00
Total for Employee Benefits	\$1,403,693.00	\$1,218,241.00	\$1,043,739.00
Total for Employee Benefits	\$1,403,693.00	\$1,218,241.00	\$1,043,739.00
Total for Expenditures	\$7,899,829.00	\$7,234,992.00	\$6,873,171.00
Total for Expenditures and Other Uses	\$7,899,829.00	\$7,234,992.00	\$6,873,171.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Changes in Fund Balance**

	05/31/2026	05/31/2025	05/31/2024
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$7,381,429.00	\$5,382,596.00	\$4,673,796.00
8022 - Restated Fund Balance - Beginning of Year	\$7,381,429.00	\$5,382,596.00	\$4,673,796.00
Add Revenues and Other Sources	\$7,948,630.00	\$9,233,825.00	\$7,581,971.00
Deduct Expenditures and Other Uses	\$7,899,829.00	\$7,234,992.00	\$6,873,171.00
8029 - Fund Balance - End of Year	\$7,430,230.00	\$7,381,429.00	\$5,382,596.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Adopted Budget Summary**

	05/31/2027	05/31/2026	05/31/2025
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$4,071,438.00	\$3,876,314.00	\$3,866,729.00
1099 - Est Rev - Property Tax Items	\$64,000.00	\$50,000.00	\$58,000.00
1199 - Est Rev - Non-Property Tax Items	\$164,000.00	\$149,000.00	\$164,000.00
2199 - Est Rev - Departmental Income	\$857,000.00	\$822,000.00	\$713,500.00
2499 - Est Rev - Use of Money and Property	\$284,000.00	\$225,000.00	\$155,100.00
2599 - Est Rev - Licenses and Permits	\$26,800.00	\$23,000.00	\$24,000.00
2649 - Est Rev - Fines and Forfeitures	\$170,000.00	\$125,000.00	\$100,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$5,200.00	\$3,300.00	\$3,200.00
2799 - Est Rev - Other Revenues	\$2,039,043.00	\$1,889,599.00	\$1,740,054.00
3099 - Est Rev - State Aid	\$344,165.00	\$319,165.00	\$267,065.00
Total for Estimated Revenue	\$8,025,646.00	\$7,482,378.00	\$7,091,648.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$944,344.00	\$992,993.00	\$672,061.00
Total for Estimated Other Sources	\$944,344.00	\$992,993.00	\$672,061.00
Total for Estimated Revenues and Other Sources	\$8,969,990.00	\$8,475,371.00	\$7,763,709.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General
Adopted Budget Summary**

	05/31/2027	05/31/2026	05/31/2025
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$945,244.00	\$1,040,717.00	\$998,416.00
3999 - App - Public Safety	\$4,997,065.00	\$4,608,993.00	\$4,452,341.00
5999 - App - Transportation	\$907,110.00	\$892,471.00	\$644,011.00
8999 - App - Home and Community Services	\$36,750.00	\$34,955.00	\$34,550.00
9199 - App - Employee Benefits	\$2,083,821.00	\$1,898,235.00	\$1,634,391.00
Total for Estimated Appropriations	\$8,969,990.00	\$8,475,371.00	\$7,763,709.00
Total for Estimated Appropriations and Other Uses	\$8,969,990.00	\$8,475,371.00	\$7,763,709.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**CM - Miscellaneous Special Revenue
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$656,380.00	\$632,403.00	\$604,538.00
Total for Cash and Cash Equivalents	\$656,380.00	\$632,403.00	\$604,538.00
Total for Assets	\$656,380.00	\$632,403.00	\$604,538.00
Total for Assets and Deferred Outflows	\$656,380.00	\$632,403.00	\$604,538.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**CM - Miscellaneous Special Revenue
Balance Sheet**

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$656,380.00	\$632,403.00	\$604,538.00
Total for Assigned Fund Balance	\$656,380.00	\$632,403.00	\$604,538.00
Total for Fund Balance	\$656,380.00	\$632,403.00	\$604,538.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$656,380.00	\$632,403.00	\$604,538.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**CM - Miscellaneous Special Revenue
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$23,977.00	\$27,865.00	\$24,208.00
Total for Use of Money and Property	\$23,977.00	\$27,865.00	\$24,208.00
Total for Revenues	\$23,977.00	\$27,865.00	\$24,208.00
Total for Revenues and Other Sources	\$23,977.00	\$27,865.00	\$24,208.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**CM - Miscellaneous Special Revenue
Results of Operations**

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**CM - Miscellaneous Special Revenue
Changes in Fund Balance**

	05/31/2026	05/31/2025	05/31/2024
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$632,403.00	\$604,538.00	\$580,330.00
8022 - Restated Fund Balance - Beginning of Year	\$632,403.00	\$604,538.00	\$580,330.00
Add Revenues and Other Sources	\$23,977.00	\$27,865.00	\$24,208.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$656,380.00	\$632,403.00	\$604,538.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

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

	05/31/2026	05/31/2025	05/31/2024
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

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

	05/31/2026	05/31/2025	05/31/2024
Liabilities, Deferred Inflows and Net Position			
Total for Liabilities, Deferred Inflows and Net Position	\$0.00	\$0.00	\$0.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

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

	05/31/2026	05/31/2025	05/31/2024
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

TE - Private Purpose Trust
Results of Operations

	05/31/2026	05/31/2025	05/31/2024
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

**TE - Private Purpose Trust
Changes in Net Position**

	05/31/2026	05/31/2025	05/31/2024
Analysis of Changes in Net Position			
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	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

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

	05/31/2026	05/31/2025	05/31/2024
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$1,302,513.00	\$1,302,513.00	\$1,302,513.00
Total for Non-Depreciable Capital Assets	\$1,302,513.00	\$1,302,513.00	\$1,302,513.00
Depreciable Capital Assets			
102 - Buildings	\$145,849.00	\$145,849.00	\$145,849.00
103 - Improvements Other Than Buildings	\$67,361.00	\$57,288.00	\$57,288.00
104 - Machinery and Equipment	\$768,784.00	\$465,915.00	\$447,331.00
Total for Depreciable Capital Assets	\$981,994.00	\$669,052.00	\$650,468.00
Total for Non-Current Assets	\$2,284,507.00	\$1,971,565.00	\$1,952,981.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

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

	05/31/2026	05/31/2025	05/31/2024
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$2,488,838.00	\$3,822,622.00	\$3,165,618.00
Total for Other Long-Term Obligations	\$2,488,838.00	\$3,822,622.00	\$3,165,618.00
Total for Long-Term Obligations	\$2,488,838.00	\$3,822,622.00	\$3,165,618.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

Statement of Indebtedness

You have indicated you have no debt data to report.

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2265	Checking	CM	\$656,380.00	\$0.00	\$0.00	\$0.00	\$656,380.00
9916	Checking	A	\$2,399.00	\$0.00	\$0.00	\$0.00	\$2,399.00
2312	Checking	A	\$751,249.00	\$0.00	\$0.00	\$0.00	\$751,249.00
2304	Checking	A	\$119,237.00	\$0.00	\$0.00	\$0.00	\$119,237.00
2299	Checking	A	\$4,966,356.00	\$0.00	\$0.00	\$0.00	\$4,966,356.00
2281	Checking	A	\$600,889.00	\$0.00	\$0.00	\$0.00	\$600,889.00
2273	Checking	A	\$116,816.00	\$0.00	\$0.00	\$0.00	\$116,816.00
2257	Checking	A	\$300,572.00	\$0.00	\$0.00	\$0.00	\$300,572.00
2231	Checking	A	\$640.00	\$0.00	\$0.00	\$0.00	\$640.00
2168	Checking	A	\$175,560.00	\$0.00	\$0.00	\$0.00	\$175,560.00
2142	Checking	A	\$1,280,182.00	\$0.00	\$0.00	\$0.00	\$1,280,182.00
1968	Checking	A	\$587,031.00	\$0.00	\$0.00	\$0.00	\$587,031.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1950	Checking	A	\$18,492.00	\$1,025.00	(\$79,902.00)	\$0.00	(\$60,385.00)
Total			\$9,575,803.00	\$1,025.00	(\$79,902.00)	\$0.00	\$9,496,926.00
Total Cash From Financials							\$9,496,926.00

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$9,575,803.00
FDIC Insurance	\$1,414,012.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$9,058,992.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$10,473,004.00

Investments and Collateralization of Investments

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

Village of Muttontown
Annual Financial Report
For the Fiscal Period 06/01/2025 - 05/31/2026

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
20	0	0	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$59,721.00	4			
Police Retirement	\$964,101.00	15			
Fire Retirement					
Local Pension Fund					
Social Security	\$253,603.00	20			
Worker's Compensation	\$34,227.00	20			
Life Insurance	\$6,034.00	16			
Unemployment Insurance					
Disability Insurance	\$678.00	20			
Hospital, Medical and Dental Insurance	\$522,499.00	20			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$1,840,863.00				