

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Montebello

County of Rockland

For the Fiscal Year Ended 12/31/2019

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

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

VILLAGE OF Montebello

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (CM) MISCELLANEOUS SPECIAL REV
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

| Code/Description                                       | 2018             | Fund Code | 2019             |
|--|------------------|-----------|------------------|
| <b>Assets</b>  |                  |           |                  |
| Cash   | 1,537,352        | A200      | 1,581,700        |
| Petty Cash   | 100              | A210      | 100              |
| <b>TOTAL Cash</b>                                      | <b>1,537,452</b> |           | <b>1,581,800</b> |
| Taxes Receivable, Current                              | 10,141           | A250      | 19,231           |
| <b>TOTAL Taxes Receivable (net)</b>                    | <b>10,141</b>    |           | <b>19,231</b>    |
| Accounts Receivable                                    | 304,395          | A380      | 105,628          |
| <b>TOTAL Other Receivables (net)</b>                   | <b>304,395</b>   |           | <b>105,628</b>   |
| Prepaid Expenses                                       | 21,693           | A480      | 23,493           |
| <b>TOTAL Prepaid Expenses</b>                          | <b>21,693</b>    |           | <b>23,493</b>    |
| Cash Special Reserves                                  | 90,826           | A230      | 74,839           |
| <b>TOTAL Restricted Assets</b>                         | <b>90,826</b>    |           | <b>74,839</b>    |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>1,964,507</b> |           | <b>1,804,991</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

| Code Description  | 2018             | Fund Code | 2019             |
|---|------------------|-----------|------------------|
| Accounts Payable  | 18,935           | A600      | 39,797           |
| <b>TOTAL Accounts Payable</b>                               | <b>18,935</b>    |           | <b>39,797</b>    |
| Due To Other Funds  | 323,954          | A630      | 29,514           |
| <b>TOTAL Due To Other Funds</b>                             | <b>323,954</b>   |           | <b>29,514</b>    |
| <b>TOTAL Liabilities</b>                                    | <b>342,889</b>   |           | <b>69,311</b>    |
| Deferred Inflows of Resources                               |                  |           |                  |
| Deferred Taxes  | 92,540           | A694      | 235,636          |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>92,540</b>    |           | <b>235,636</b>   |
| <b>TOTAL Deferred Inflows of Resources</b>                  | <b>92,540</b>    |           | <b>235,636</b>   |
| Fund Balance  |                  |           |                  |
| Not in Spendable Form                                       | 21,693           | A806      | 23,493           |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>21,693</b>    |           | <b>23,493</b>    |
| Reserve For Repairs   | 90,826           | A882      | 74,839           |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>90,826</b>    |           | <b>74,839</b>    |
| Assigned Appropriated Fund Balance                          | 315,433          | A914      | 272,627          |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>315,433</b>   |           | <b>272,627</b>   |
| Unassigned Fund Balance                                     | 1,101,126        | A917      | 1,129,085        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>1,101,126</b> |           | <b>1,129,085</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>1,529,078</b> |           | <b>1,500,044</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>1,964,507</b> |           | <b>1,804,991</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description  | 2018             | Exp Code | 2019             |
|---|------------------|----------|------------------|
| <b>Revenues</b>   |                  |          |                  |
| Real Property Taxes                                     | 1,226,291        | A1001    | 1,230,855        |
| <b>TOTAL Real Property Taxes</b>                        | <b>1,226,291</b> |          | <b>1,230,855</b> |
| Other Payments In Lieu of Taxes                         | 76,233           | A1081    | 73,511           |
| Interest & Penalties On Real Prop Taxes                 | 3,397            | A1090    | 5,215            |
| <b>TOTAL Real Property Tax Items</b>                    | <b>79,630</b>    |          | <b>78,726</b>    |
| Non Prop Tax Dist By County                             | 107,158          | A1120    | 105,770          |
| Utilities Gross Receipts Tax                            | 103,055          | A1130    | 113,683          |
| Franchises  | 99,460           | A1170    | 76,694           |
| <b>TOTAL Non Property Tax Items</b>                     | <b>309,673</b>   |          | <b>296,147</b>   |
| Clerk Fees  | 31,802           | A1255    | 8,044            |
| Fire Inspection Fees                                    |                  | A1540    | 41,712           |
| Safety Inspection Fees                                  | 147,585          | A1560    | 413,273          |
| Other Public Safety Departmental Income                 | 3,000            | A1589    | 4,500            |
| Zoning Fees   |                  | A2110    | 750              |
| Planning Board Fees                                     |                  | A2115    | 4,750            |
| Other Home & Community Services Income                  | 4,632            | A2189    | 15,987           |
| <b>TOTAL Departmental Income</b>                        | <b>187,019</b>   |          | <b>489,016</b>   |
| Interest And Earnings                                   | 6,520            | A2401    | 38,521           |
| Rental of Real Property                                 | 57,468           | A2410    | 54,993           |
| <b>TOTAL Use of Money And Property</b>                  | <b>63,988</b>    |          | <b>93,514</b>    |
| Fines And Forfeited Bail                                | 55,998           | A2610    | 50,602           |
| <b>TOTAL Fines And Forfeitures</b>                      | <b>55,998</b>    |          | <b>50,602</b>    |
| Sales of Refuse For Recycling                           | 14,565           | A2651    | 13,298           |
| Insurance Recoveries                                    |                  | A2680    | 95,845           |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>14,565</b>    |          | <b>109,143</b>   |
| Gifts And Donations                                     | 75               | A2705    |                  |
| Unclassified (specify)                                  | 461              | A2770    | 1,545            |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>536</b>       |          | <b>1,545</b>     |
| St Aid, Revenue Sharing                                 | 7,383            | A3001    | 7,383            |
| St Aid, Mortgage Tax                                    | 150,771          | A3005    | 180,644          |
| St Aid - Other (specify)                                | 5,657            | A3089    | 4,025            |
| Additional Description JCAP                             |                  |          |                  |
| St Aid, Other Transportation                            | 9,674            | A3589    |                  |
| <b>TOTAL State Aid</b>                                  | <b>173,485</b>   |          | <b>192,052</b>   |
| <b>TOTAL Revenues</b>                                   | <b>2,111,185</b> |          | <b>2,541,600</b> |
| <b>TOTAL Derail Revenues And Other Sources</b>          | <b>2,111,185</b> |          | <b>2,541,600</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description                              | 2018           | Fund Code | 2019           |
|---|----------------|-----------|----------------|
| <b>Expenditures</b>                           |                |           |                |
| Legislative Board, Pers Serv                  | 21,000         | A10101    | 21,000         |
| <b>TOTAL Legislative Board</b>                | <b>21,000</b>  |           | <b>21,000</b>  |
| Municipal Court, Pers Serv                    | 33,665         | A11101    | 30,200         |
| Municipal Court, Contr Expend                 | 445            | A11104    | 6,360          |
| <b>TOTAL Municipal Court</b>                  | <b>34,110</b>  |           | <b>36,560</b>  |
| Mayor, Pers Serv                              | 22,050         | A12101    | 22,050         |
| Mayor, Contr Expend                           |                | A12104    | 150            |
| <b>TOTAL Mayor</b>                            | <b>22,050</b>  |           | <b>22,200</b>  |
| Auditor, Contr Expend                         | 11,800         | A13204    | 11,900         |
| <b>TOTAL Auditor</b>                          | <b>11,800</b>  |           | <b>11,900</b>  |
| Treasurer, Contr Expend                       | 25,104         | A13254    | 26,000         |
| <b>TOTAL Treasurer</b>                        | <b>25,104</b>  |           | <b>26,000</b>  |
| Assessment, Contr Expend                      |                | A13554    |                |
| <b>TOTAL Assessment</b>                       | <b>0</b>       |           | <b>0</b>       |
| Clerk, pers Serv                              | 145,838        | A14101    | 155,126        |
| Clerk, contr Expend                           | 69,399         | A14104    | 66,414         |
| <b>TOTAL Clerk</b>                            | <b>215,237</b> |           | <b>221,540</b> |
| Law, Pers Serv                                | 101,582        | A14201    | 97,715         |
| Law, Contr Expend                             | 15,833         | A14204    | 13,190         |
| <b>TOTAL Law</b>                              | <b>117,415</b> |           | <b>110,905</b> |
| Engineer, Pers Serv                           | 42,390         | A14401    | 37,232         |
| <b>TOTAL Engineer</b>                         | <b>42,390</b>  |           | <b>37,232</b>  |
| Elections, Contr Expend                       | 384            | A14504    | 2,167          |
| <b>TOTAL Elections</b>                        | <b>384</b>     |           | <b>2,167</b>   |
| Buildings, Contr Expend                       | 31,182         | A16204    | 27,445         |
| <b>TOTAL Buildings</b>                        | <b>31,182</b>  |           | <b>27,445</b>  |
| Unallocated Insurance, Contr Expend           | 45,944         | A19104    | 47,656         |
| <b>TOTAL Unallocated Insurance</b>            | <b>45,944</b>  |           | <b>47,656</b>  |
| Municipal Assn Dues, Contr Expend             | 2,444          | A19204    | 2,444          |
| <b>TOTAL Municipal Assn Dues</b>              | <b>2,444</b>   |           | <b>2,444</b>   |
| Taxes & Assess On Munic Prop, Contr Expend    | 4,861          | A19504    | 4,312          |
| <b>TOTAL Taxes &amp; Assess On Munic Prop</b> | <b>4,861</b>   |           | <b>4,312</b>   |
| Payments In Lieu of Taxes, Contr Expend       | 6,916          | A19554    | 1,872          |
| <b>TOTAL Payments In Lieu of Taxes</b>        | <b>6,916</b>   |           | <b>1,872</b>   |
| <b>TOTAL General Government Support</b>       | <b>580,837</b> |           | <b>573,233</b> |
| Traffic Control, Contr Expen                  | 245            | A33104    | 281            |
| <b>TOTAL Traffic Control</b>                  | <b>245</b>     |           | <b>281</b>     |
| Safety Inspection, Pers Serv                  | 75,366         | A36201    | 77,617         |
| Safety Inspection, Contr Expend               | 4,626          | A36204    | 25,550         |
| <b>TOTAL Safety Inspection</b>                | <b>79,992</b>  |           | <b>103,167</b> |
| <b>TOTAL Public Safety</b>                    | <b>80,237</b>  |           | <b>103,448</b> |
| Maint of Streets, Pers Serv                   | 12,382         | A51101    | 20,152         |
| Maint of Streets, Contr Expend                | 304,278        | A51104    | 238,118        |
| <b>TOTAL Maint of Streets</b>                 | <b>316,660</b> |           | <b>258,270</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description                           | 2018             | Fiscal Code | 2019             |
|--|------------------|-------------|------------------|
| <b>Expenditures</b>                        |                  |             |                  |
| Street Lighting, Contr Expend              | 35,622           | A51824      | 31,829           |
| <b>TOTAL Street Lighting</b>               | <b>35,622</b>    |             | <b>31,829</b>    |
| <b>TOTAL Transportation</b>                | <b>352,282</b>   |             | <b>290,099</b>   |
| Parks, Contr Expend                        | 36,723           | A71104      | 64,191           |
| <b>TOTAL Parks</b>                         | <b>36,723</b>    |             | <b>64,191</b>    |
| Historian, Pers Serv                       | 2,100            | A75101      | 725              |
| <b>TOTAL Historian</b>                     | <b>2,100</b>     |             | <b>725</b>       |
| Historical Property, Pers Serv             |                  | A75201      | 3,925            |
| <b>TOTAL Historical Property</b>           | <b>0</b>         |             | <b>3,925</b>     |
| Celebrations, Contr Expend                 |                  | A75604      | 624              |
| <b>TOTAL Celebrations</b>                  | <b>0</b>         |             | <b>624</b>       |
| Adult Recreation, Pers Serv                | 6,234            | A76201      |                  |
| Adult Recreation, Contr Expend             | 400              | A76204      |                  |
| <b>TOTAL Adult Recreation</b>              | <b>6,634</b>     |             | <b>0</b>         |
| Other Culture And Rec, Pers Serv           |                  | A79891      | 5,900            |
| Other Culture And Rec, Contr Expend        | 35,289           | A79894      | 115,666          |
| <b>TOTAL Other Culture And Rec</b>         | <b>35,289</b>    |             | <b>121,566</b>   |
| <b>TOTAL Culture And Recreation</b>        | <b>60,746</b>    |             | <b>191,031</b>   |
| Zoning, Pers Serv                          | 10,300           | A80101      | 10,300           |
| <b>TOTAL Zoning</b>                        | <b>10,300</b>    |             | <b>10,300</b>    |
| Planning, Pers Serv                        | 10,300           | A80201      | 10,500           |
| Planning, Contr Expend                     | 326,915          | A80204      | 20,245           |
| <b>TOTAL Planning</b>                      | <b>337,215</b>   |             | <b>30,745</b>    |
| Refuse & Garbage, Contr Expend             | 485,877          | A81604      | 485,877          |
| <b>TOTAL Refuse &amp; Garbage</b>          | <b>485,877</b>   |             | <b>485,877</b>   |
| <b>TOTAL Home And Community Services</b>   | <b>833,392</b>   |             | <b>626,922</b>   |
| State Retirement System                    | 52,834           | A90108      | 46,256           |
| Social Security, Employer Cont             | 26,725           | A90308      | 27,237           |
| Worker's Compensation, Empl Bnfts          | 2,818            | A90408      | 4,402            |
| Unemployment Insurance, Empl Bnfts         | 4,172            | A90508      | 2,542            |
| Disability Insurance, Empl Bnfts           | 214              | A90558      | 350              |
| Hospital & Medical (dental) Ins, Empl Bnft | 44,106           | A90608      | 74,865           |
| <b>TOTAL Employee Benefits</b>             | <b>130,869</b>   |             | <b>155,652</b>   |
| Debt Principal, Serial Bonds               | 195,000          | A97106      | 200,000          |
| <b>TOTAL Debt Principal</b>                | <b>195,000</b>   |             | <b>200,000</b>   |
| Debt Interest, Serial Bonds                | 38,647           | A97107      | 30,563           |
| <b>TOTAL Debt Interest</b>                 | <b>38,647</b>    |             | <b>30,563</b>    |
| <b>TOTAL Expenditures</b>                  | <b>2,292,010</b> |             | <b>2,070,948</b> |
| Transfers, Other Funds                     |                  | A99019      |                  |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code/Description                                | 2018             | Fund Code | 2019             |
|---|------------------|-----------|------------------|
| Other Uses                                      |                  |           |                  |
| Transfers, Capital Projects Fund                | 69,822           | A99509    | 473,635          |
| <b>TOTAL Operating Transfers</b>                | <b>69,822</b>    |           | <b>473,635</b>   |
| <b>TOTAL Other Uses</b>                         | <b>69,822</b>    |           | <b>473,635</b>   |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>2,361,832</b> |           | <b>2,544,583</b> |



VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description                           | 2018      | Fdb Code | 2019      |
|--|-----------|----------|-----------|
| Analysis of Changes in Fund Balance        |           |          |           |
| Fund Balance - Beginning of Year           | 1,784,356 | A8021    | 1,529,078 |
| Prior Period Adj -Decrease In Fund Balance | 4,631     | A8015    | 26,051    |
| Restated Fund Balance - Beg of Year        | 1,779,725 | A8022    | 1,503,027 |
| ADD - REVENUES AND OTHER SOURCES           | 2,111,185 |          | 2,541,600 |
| DEDUCT - EXPENDITURES AND OTHER USES       | 2,361,832 |          | 2,544,583 |
| Fund Balance - End of Year                 | 1,529,078 | A8029    | 1,500,044 |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

| Code Description                                  | 2019             | Fund Code | 2018             |
|---|------------------|-----------|------------------|
| <b>Estimated Revenues</b>                         |                  |           |                  |
| Est Rev - Real Property Taxes                     | 1,232,378        | A1049N    | 1,246,177        |
| Est Rev - Real Property Tax Items                 | 75,957           | A1099N    | 76,800           |
| Est Rev - Non Property Tax Items                  | 275,000          | A1199N    | 270,000          |
| Est Rev - Departmental Income                     | 137,550          | A1299N    | 297,050          |
| Est Rev - Use of Money And Property               | 60,300           | A2499N    | 83,000           |
| Est Rev - Fines And Forfeitures                   | 44,000           | A2649N    | 55,000           |
| Est Rev - State Aid                               | 189,439          | A3099N    |                  |
| <b>TOTAL Estimated Revenues</b>                   | <b>2,014,624</b> |           | <b>2,028,027</b> |
| Appropriated Fund Balance                         | 315,433          | A599N     | 272,627          |
| <b>TOTAL Estimated Other Sources</b>              | <b>315,433</b>   |           | <b>272,627</b>   |
| <b>TOTAL Estimated Revenues And Other Sources</b> | <b>2,330,057</b> |           | <b>2,300,654</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

| Code/Description                           | 2019             | App Code | 2020             |
|--|------------------|----------|------------------|
| <b>Appropriations</b>                      |                  |          |                  |
| App - General Government Support           | 667,319          | A1999N   | 677,691          |
| App - Public Safety                        | 108,825          | A3999N   | 100,818          |
| App - Transportation                       | 546,459          | A5999N   | 635,492          |
| App - Culture And Recreation               | 92,300           | A7999N   | 347,500          |
| App - Home And Community Services          | 543,177          | A8999N   | 556,687          |
| App - Employee Benefits                    | 151,414          | A9199N   | 194,514          |
| App - Debt Service                         | 230,563          | A9899N   | 237,102          |
| <b>TOTAL Appropriations</b>                | <b>2,330,057</b> |          | <b>2,749,804</b> |
| <b>TOTAL Appropriations And Other Uses</b> | <b>2,330,057</b> |          | <b>2,749,804</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

Balance Sheet

| Code | Description | 2018 | FonCode | 2019 |
|------|-------------|------|---------|------|
|------|-------------|------|---------|------|

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

Balance Sheet

| Code | Description | 2018 | 2019 |
|------|-------------|------|------|
|------|-------------|------|------|

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

Results of Operation

| Code Description | 2018 | FopCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code/Description  | 2018          | Exp Code | 2019     |
|---|---------------|----------|----------|
| <b>Expenditures</b>   |               |          |          |
| Other Culture & Rec-Equip & Cap Outlay                      | 39,443        | CM79892  |          |
| <b>TOTAL Other Culture &amp; Rec-Equip &amp; Cap Outlay</b> | <b>39,443</b> |          | <b>0</b> |
| <b>TOTAL Culture And Recreation</b>                         | <b>39,443</b> |          | <b>0</b> |
| <b>TOTAL Expenditures</b>                                   | <b>39,443</b> |          | <b>0</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b>             | <b>39,443</b> |          | <b>0</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

| Code Description                           | 2018   | Fund Code | 2019 |
|--|--------|-----------|------|
| <b>Analysis of Changes in Fund Balance</b> |        |           |      |
| Fund Balance - Beginning of Year           | 39,443 | CM8021    |      |
| Restated Fund Balance - Beg of Year        | 39,443 | CM8022    |      |
| DEDUCT - EXPENDITURES AND OTHER USES       | 39,443 |           |      |
| Fund Balance - End of Year                 |        | CM8029    |      |



VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

Balance Sheet

| Code Description | 2018 | Fiscal Code | 2019 |
|------------------|------|-------------|------|
|------------------|------|-------------|------|

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

Balance Sheet

| Code Description | 2018 | Ed Code | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description                               | 2018    | Fund Code | 2019    |
|--|---------|-----------|---------|
| <b>Revenues</b>                                |         |           |         |
| Unclassified (specify)                         |         | H2770     | 6,726   |
| Additional Description PARKLAND MLOL FEES      |         |           |         |
| <b>TOTAL Miscellaneous Local Sources</b>       | 0       |           | 6,726   |
| St Aid-Capital Projects                        | 133,563 | H3097     | 9,603   |
| St Aid, Consolidated Highway Aid               | 42,382  | H3501     | 42,072  |
| St Aid - Other Home And Community Service      | 11,578  | H3989     |         |
| <b>TOTAL State Aid</b>                         | 187,523 |           | 51,675  |
| <b>TOTAL Revenues</b>                          | 187,523 |           | 58,401  |
| Interfund Transfers                            | 69,822  | H5031     | 473,635 |
| <b>TOTAL Interfund Transfers</b>               | 69,822  |           | 473,635 |
| <b>TOTAL Other Sources</b>                     | 69,822  |           | 473,635 |
| <b>TOTAL Detail Revenues And Other Sources</b> | 267,345 |           | 532,036 |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description                                | 2018           | Fiscal Code | 2019           |
|---|----------------|-------------|----------------|
| <b>Expenditures</b>                             |                |             |                |
| Perm Improve Highway, Equip & Cap Outlay        | 257,345        | H51122      | 500,578        |
| <b>TOTAL Perm Improve Highway</b>               | <b>257,345</b> |             | <b>500,578</b> |
| Other Transportation, Equip & Cap Outlay        |                | H59892      | 24,732         |
| <b>TOTAL Other Transportation</b>               | <b>0</b>       |             | <b>24,732</b>  |
| <b>TOTAL Transportation</b>                     | <b>257,345</b> |             | <b>525,310</b> |
| Parks, Equip & Cap Outlay                       |                | H71102      | 6,726          |
| <b>TOTAL Parks</b>                              | <b>0</b>       |             | <b>6,726</b>   |
| <b>TOTAL Culture And Recreation</b>             | <b>0</b>       |             | <b>6,726</b>   |
| <b>TOTAL Expenditures</b>                       | <b>257,345</b> |             | <b>532,036</b> |
| <b>TOTAL Detail Expenditures And Other Uses</b> | <b>257,345</b> |             | <b>532,036</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code/Description                     | 2018    | Fund Code | 2019    |
|--------------------------------------|---------|-----------|---------|
| Analysis of Changes In Fund Balance  |         |           |         |
| Fund Balance - Beginning of Year     |         | H8021     |         |
| Restated Fund Balance - Beg of Year  |         | H8022     |         |
| ADD - REVENUES AND OTHER SOURCES     | 257,345 |           | 532,036 |
| DEDUCT - EXPENDITURES AND OTHER USES | 257,345 |           | 532,036 |
| Fund Balance - End of Year           |         | H8029     |         |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code-Description                                       | 2018             | Fid Code | 2019             |
|--|------------------|----------|------------------|
| <b>Assets</b>  |                  |          |                  |
| Land   | 665,869          | K101     | 665,869          |
| Buildings  | 2,368,355        | K102     | 2,368,355        |
| Machinery And Equipment                                | 83,643           | K104     | 108,375          |
| Infrastructure   | 6,654,688        | K106     | 7,155,266        |
| Other Capital Assets                                   | 995,323          | K107     | 1,002,049        |
| Accum Deprec, Buildings                                | -845,755         | K112     | -904,963         |
| Accum Depr, Machinery & Equip                          | -70,358          | K114     | -76,176          |
| Accum Deprec, Infrastructure                           | -3,512,875       | K116     | -3,686,241       |
| Accum Deprec, Other Capital Assets                     | -261,033         | K117     | -310,242         |
| <b>TOTAL Fixed Assets (net)</b>                        | <b>6,077,857</b> |          | <b>6,322,292</b> |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>6,077,857</b> |          | <b>6,322,292</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description  | 2018             | Fund Code | 2019             |
|---|------------------|-----------|------------------|
| <b>Liabilities, Deferred Inflows And Fund Balance</b>     |                  |           |                  |
| Total Non-Current Govt Assets                             | 6,077,857        | K159      | 6,322,292        |
| <b>TOTAL Investments in Non-Current Government Assets</b> | <b>6,077,857</b> |           | <b>6,322,292</b> |
| <b>TOTAL Fund Balance</b>                                 | <b>6,077,857</b> |           | <b>6,322,292</b> |
| <b>TOTAL</b>  | <b>6,077,857</b> |           | <b>6,322,292</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description                                       | 2018           | Fund Code | 2019           |
|--|----------------|-----------|----------------|
| <b>Assets</b>  |                |           |                |
| Cash   | 288,201        | TA200     | 845,435        |
| <b>TOTAL Cash</b>                                      | <b>288,201</b> |           | <b>845,435</b> |
| Due From Other Funds                                   | 323,954        | TA391     | 29,514         |
| <b>TOTAL Due From Other Funds</b>                      | <b>323,954</b> |           | <b>29,514</b>  |
| <b>TOTAL Assets and Deferred Outflows of Resources</b> | <b>612,155</b> |           | <b>874,949</b> |



VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description  | 2018           | Fund Code | 2019           |
|---|----------------|-----------|----------------|
| Consolidated Payroll  |                | TA10      |                |
| Guaranty & Bid Deposits                                     | 612,155        | TA30      | 874,949        |
| <b>TOTAL Agency Liabilities</b>                             | <b>612,155</b> |           | <b>874,949</b> |
| <b>TOTAL Liabilities</b>                                    | <b>612,155</b> |           | <b>874,949</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>612,155</b> |           | <b>874,949</b> |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code/Description                                | 2018    | Fiscal Code | 2019    |
|---|---------|-------------|---------|
| <b>Assets</b>                                   |         |             |         |
| Total Non-Current Govt Liabilities              | 726,866 | W129        | 570,326 |
| TOTAL Provision To Be Made In Future Budgets    | 726,866 |             | 570,326 |
| TOTAL Assets and Deferred Outflows of Resources | 726,866 |             | 570,326 |

VILLAGE OF Montebello  
Annual Update Document  
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description                            | 2018           | Eqg Code | 2019           |
|---|----------------|----------|----------------|
| Net Pension Liability -Proportionate Share  | 11,866         | W638     | 55,326         |
| <b>TOTAL Other Liabilities</b>              | <b>11,866</b>  |          | <b>55,326</b>  |
| Bonds Payable                               | 715,000        | W628     | 515,000        |
| <b>TOTAL Bond And Long Term Liabilities</b> | <b>715,000</b> |          | <b>515,000</b> |
| <b>TOTAL Liabilities</b>                    | <b>726,866</b> |          | <b>570,326</b> |
| <b>TOTAL Liabilities</b>                    | <b>726,866</b> |          | <b>570,326</b> |

**VILLAGE OF Montebello**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2019**

6/10/2020

County of: Rockland

Municipal Code: 390469803185

| First<br>Year  | Debt<br>Code | Description                         | Cops<br>Flag | Comp<br>Flag | Date of<br>Issue | Date of<br>Maturity | Int.<br>Rate | Var? | Am't Orig.<br>Issued | O/S Beg.<br>of Year | Paid<br>Dur. Year | Redeemed<br>Bond Proc. | Prior Yr.<br>Adjust. | Accreted<br>Interest | O/S End<br>of Year |
|--|--------------|-------------------------------------|--------------|--------------|------------------|---------------------|--------------|------|----------------------|---------------------|-------------------|------------------------|----------------------|----------------------|--------------------|
| 2005   | BOND N       | Highway Infrastructure<br>Cap Proj  |              |              | 10/15/2005       | 10/15/2020          | 4.184% Y     |      | \$725,000            | \$125,000           | \$60,000          | \$0                    | \$0                  |                      | \$65,000           |
| 2007   | BOND N       | Community Cntr Aqu<br>& Improvments |              |              | 01/01/2007       | 01/01/2037          | 4.00%        |      | \$1,860,000          | \$590,000           | \$140,000         | \$0                    | \$0                  |                      | \$450,000          |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year      |              |                                     |              |              |                  |                     |              |      | \$0                  | \$715,000           | \$200,000         | \$0                    | \$0                  | \$0                  | \$615,000          |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year |              |                                     |              |              |                  |                     |              |      | \$0                  | \$715,000           | \$200,000         | \$0                    | \$0                  | \$0                  | \$615,000          |

VILLAGE OF Montebello  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2019

|   | <u>EDP Code</u> | <u>Amount</u>         |
|---|-----------------|-----------------------|
| <b>CASH:</b>  |                 |                       |
| On Hand   | 9Z2001          | \$100.00              |
| Demand Deposits   | 9Z2011          | \$2,059,859.00        |
| Time Deposits   | 9Z2021          | \$486,725.00          |
| <b>Total</b>  |                 | <u>\$2,546,684.00</u> |
| <b>COLLATERAL:</b>  |                 |                       |
| - FDIC Insurance  | 9Z2014          | \$426,971.00          |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z2014A         | \$2,161,279.00        |
| <b>Total</b>  |                 | <u>\$2,588,250.00</u> |
| <b>INVESTMENTS:</b>   |                 |                       |
| - Securities (450)  |                 |                       |
| Book Value (cost)   | 9Z4501          |                       |
| Market Value at Balance Sheet Date  | 9Z4502          |                       |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4504A         |                       |
| - Repurchase Agreements (451)   |                 |                       |
| Book Value (cost)   | 9Z4511          |                       |
| Market Value at Balance Sheet Date  | 9Z4512          |                       |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4514A         |                       |

VILLAGE OF Montebello  
Bank Reconciliation  
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number    | Bank<br>Balance | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| *****-9499                   | \$123,058       | \$0                           | \$27,964                       | \$95,094                    |
| *****-9501                   | \$40,312        | \$0                           | \$0                            | \$40,312                    |
| *****-4257                   | \$200,191       | \$0                           | \$0                            | \$200,191                   |
| *****-4295                   | \$30,021        | \$0                           | \$0                            | \$30,021                    |
| *****-4283                   | \$51,372        | \$0                           | \$0                            | \$51,372                    |
| *****-9513                   | \$13,601        | \$0                           | \$0                            | \$13,601                    |
| *****-1001                   | \$190,966       | \$0                           | \$16,646                       | \$174,320                   |
| *****-1002                   | \$14,175        | \$0                           | \$0                            | \$14,175                    |
| *****-0001                   | \$1,320,942     | \$0                           | \$0                            | \$1,320,942                 |
| *****-0002                   | \$393,069       | \$0                           | \$0                            | \$393,069                   |
| *****-0003                   | \$61,174        | \$0                           | \$0                            | \$61,174                    |
| *****-0004                   | \$107,703       | \$0                           | \$0                            | \$107,703                   |
| Total Adjusted Bank Balance  |                 |                               |                                | \$2,501,974                 |
| Petty Cash                   |                 |                               |                                | \$100.00                    |
| Adjustments                  |                 |                               |                                | \$ .00                      |
| Total Cash                   |                 |                               |                                | 9ZCASH * \$2,502,074        |
| Total Cash Balance All Funds |                 |                               |                                | 9ZCASHB * \$2,502,074       |
| * Must be equal              |                 |                               |                                |                             |

VILLAGE OF Montebello  
Local Government Questionnaire  
For the Fiscal Year Ending 2019

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

VILLAGE OF Montebello  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2019

| Total Full Time Employees:  |  | 3                              |                          |                          |               |
|---|--|--------------------------------|--------------------------|--------------------------|---------------|
| Total Part Time Employees:  |  | 15                             |                          |                          |               |
| Account Code  | Description  | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108   | State Retirement System                                | \$46,256.00                    | 3                        | 11                       |               |
| 90158   | Police and Fire Retirement                             |                                |                          |                          |               |
| 90258   | Local Pension Fund                                     |                                |                          |                          |               |
| 90308   | Social Security  | \$27,237.00                    | 3                        | 15                       |               |
| 90408   | Worker's Compensation Insurance                        | \$4,402.00                     | 3                        | 15                       |               |
| 90458   | Life Insurance   |                                |                          |                          |               |
| 90508   | Unemployment Insurance                                 | \$2,542.00                     | 3                        | 15                       |               |
| 90558   | Disability Insurance                                   | \$350.00                       | 3                        | 15                       |               |
| 90608   | Hospital and Medical (Dental) Insurance                | \$74,865.00                    | 3                        | 6                        |               |
| 90708   | Union Welfare Benefits                                 |                                |                          |                          |               |
| 90858   | Supplemental Benefit Payment to Disabled Fire Fighters |                                |                          |                          |               |
| 91890   | Other Employee Benefits                                |                                |                          |                          |               |
| Total   |  | \$155,652.00                   |                          |                          |               |
| Computed Total From Financial Section (comparative purposes only) |  | \$155,652.00                   |                          |                          |               |



VILLAGE OF Montebello  
Energy Costs and Consumption  
For the Fiscal Year Ending 2019

| Energy Type | Total<br>Expenditures | Total Volume | Units Of<br>Measure | Alternative<br>Units Of<br>Measure |
|-------------|-----------------------|--------------|---------------------|------------------------------------|
| Gasoline    |                       |              | gallons             |                                    |
| Diesel Fuel |                       |              | gallons             |                                    |
| Fuel Oil    |                       |              | gallons             |                                    |
| Natural Gas |                       |              | cubic feet          |                                    |
| Electricity | \$51,363              |              | kilowatt-hours      |                                    |
| Coal        |                       |              | tons                |                                    |
| Propane     |                       |              | gallons             |                                    |

# CERTIFICATION OF CHIEF FISCAL OFFICER

I, JOAN WILL, hereby certify that I am the Chief Fiscal Officer of  
the VILLAGE of MONTEBELLO, and that the information provided in the annual  
financial report of the VILLAGE of MONTEBELLO, for the fiscal year ended 12/31/2019  
, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as  
the Chief Fiscal Officer of the VILLAGE of MONTEBELLO, and adopted by me as  
my signature for use in conjunction with the filing of the VILLAGE of MONTEBELLO's  
annual financial report, I am evidencing my express intent to authenticate my certification of the  
VILLAGE of MONTEBELLO's annual financial report for the fiscal year ended 12/31/2019  
and filed by means of electronic data transmission.

MARVIN NYMAN  
Name of Report Preparer if different  
than Chief Fiscal Officer

(845) 368-2211  
Telephone Number

06/10/2020  
Date of Certification

JOAN WILL  
Name

CLERK TREASURER  
Title

ONE MONTEBELLO ROAD, MONTEBELLO  
Official Address

(845) 368-2211  
Official Telephone Number

VILLAGE OF Montebello  
Financial Comments  
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8015 TO CORRECT TO VILLAGE LEDGER

Thank you, 390469803185 from the VILLAGE of MONTEBELLO, for your Submission to the Local Government and School Accountability Data Exchange System on 06/10/2020 05:31:18 PM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at 1-866-321-8503 option 4.

All submissions are subject to verification by OSC.

[Home](#)

You may save or print this page for your records.