

Village of Millbrook Mid-Year Report

Fiscal Year 2025-2026

Senior Account Clerk
Karen McLaughlin

*This report will be a mid-year review- June 1, 2025-Jan 31, 2026.
An overview of what we budgeted, what we received, and what
we've expended.*



Equipment, Supplies & Services:

| Department | Budget | Actual |
|------------------------|-----------|-----------|
| General- Admin | \$227,168 | \$151,077 |
| Plan/Build/Zoning | \$40,102 | \$19,470 |
| Police | \$46,739 | \$21,903 |
| Fire & Rescue | \$835,280 | \$497,675 |
| DPW & Snow | \$246,206 | \$151,876 |
| Employee Benefits/Debt | \$531,233 | \$442,019 |
| Water | \$411,450 | \$258,244 |
| Sewer | \$435,100 | \$281,542 |

The General/Admin budgets are trending well so far at 67% expended.

The Planning/Zoning/Building is at 49%.

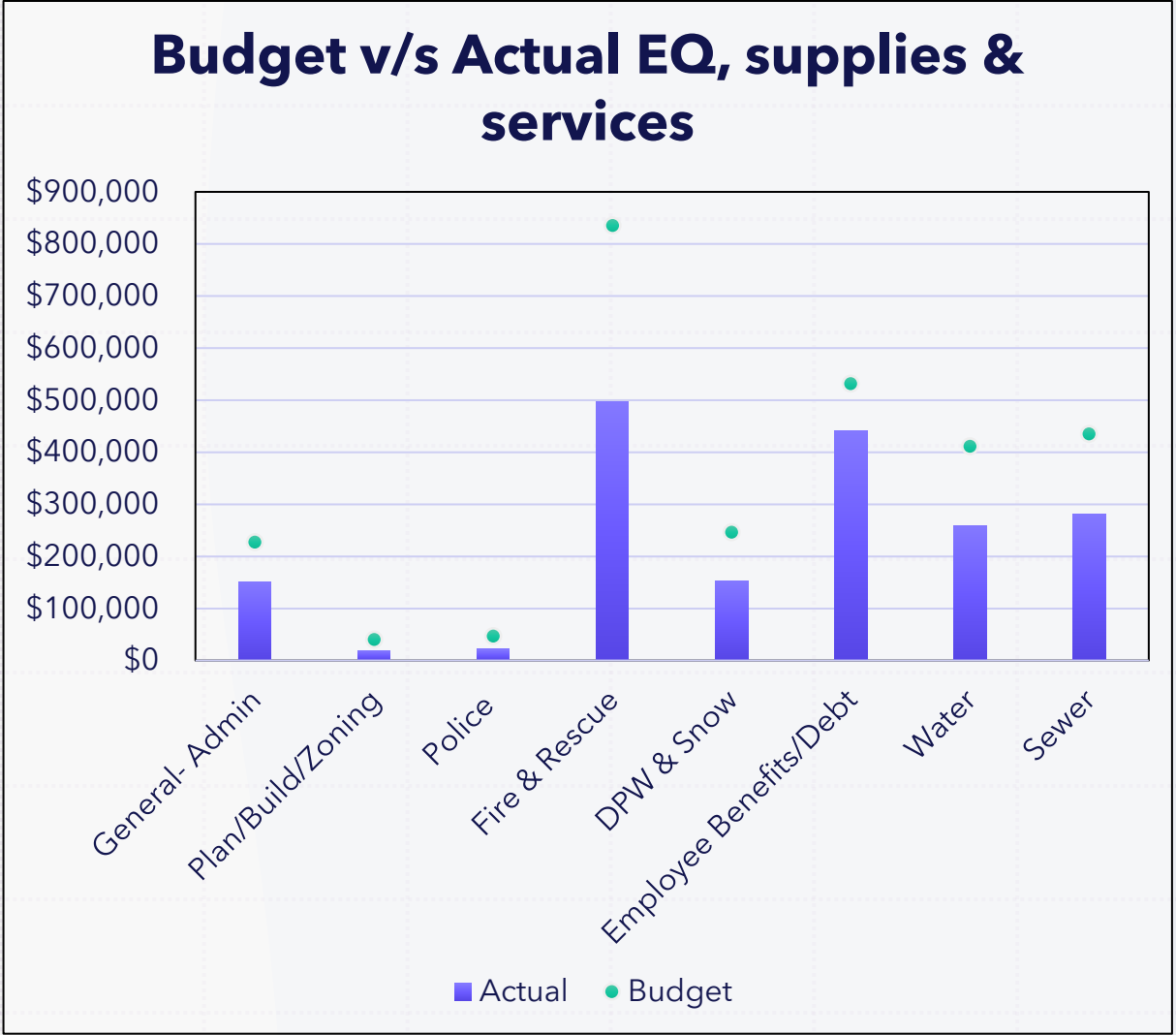
Police expenses are at 47% and looking to end the year within the budget.

The Fire Department is currently at 60%, however, it is important that they communicate and finish the year within their budget.

DPW & Snow is at 67%. As this includes snow removal, sand and salt. This will be a tough year for these line items.

Employee Benefits is at 83% as the annual retirement payment was made in December and is not amortized out.

Water and Sewer budgets for equipment, supplies and contractual services appear on track.



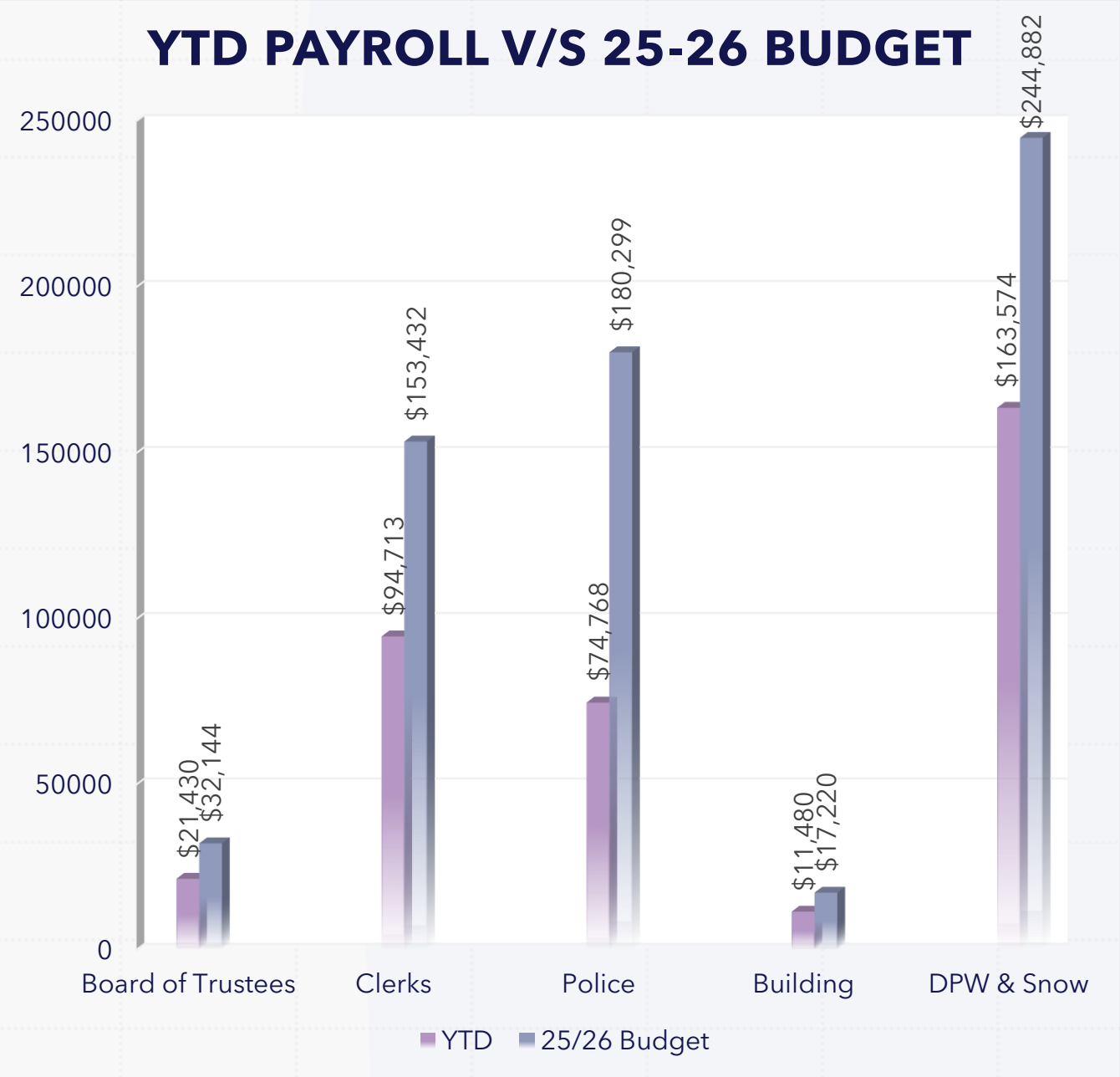
Payroll:

| Department | PR budget | 17 PRs |
|-------------------|------------|------------|
| Board of Trustees | \$ 21,430 | \$ 32,144 |
| Clerks | \$ 94,713 | \$ 153,432 |
| Police | \$ 74,768 | \$ 180,299 |
| Building | \$ 11,480 | \$ 17,220 |
| DPW & Snow | \$ 163,574 | \$ 244,882 |

There are 26 pay periods, this chart represents 17 pay periods or 65%. There is 35% remaining for this fiscal year. Remaining in each department is:

- Board of Trustees- 67%
- Clerks- 62%
- Police- 41%
- Building- 67%
- DPW & Snow- 67%

Board of Trustees, Clerks and Building are tracking to be within their budget lines by 5/31/26.
As the DPW and Snow budgets look good currently, winter, snow removal and plowing are far from over. Spring clean-up has not started yet.
Police are well within their budget due to a staffing shortage- which is currently being addressed.



General Revenue:

| Department | Budget | 6-mo |
|-------------------------|-------------|-------------|
| Taxes | \$1,181,167 | \$1,173,159 |
| DC Sales/Mortg Tax | \$109,000 | \$69,521 |
| Gross Receipts Tax | \$30,000 | \$243 |
| Fire Contract | \$893,817 | \$84,996 |
| Court | \$1,000 | \$11,030 |
| PBZ fees | \$37,328 | \$40,684 |
| Penalty & Int. Earnings | \$38,300 | \$37,105 |
| Other Revenue | \$241,929 | \$214,547 |

The above revenue chart shows revenue received at this 6-month mark. Village taxes always look good at this point as we receive them upfront in June. We are made whole in April (Unpaid taxes in November are sent to Dutchess County for re-levy). In terms of revenue, we look at trends, conservative forecasting and making the best estimates. With the declining interest rates, next year's budget for interest earnings will need to be lowered.

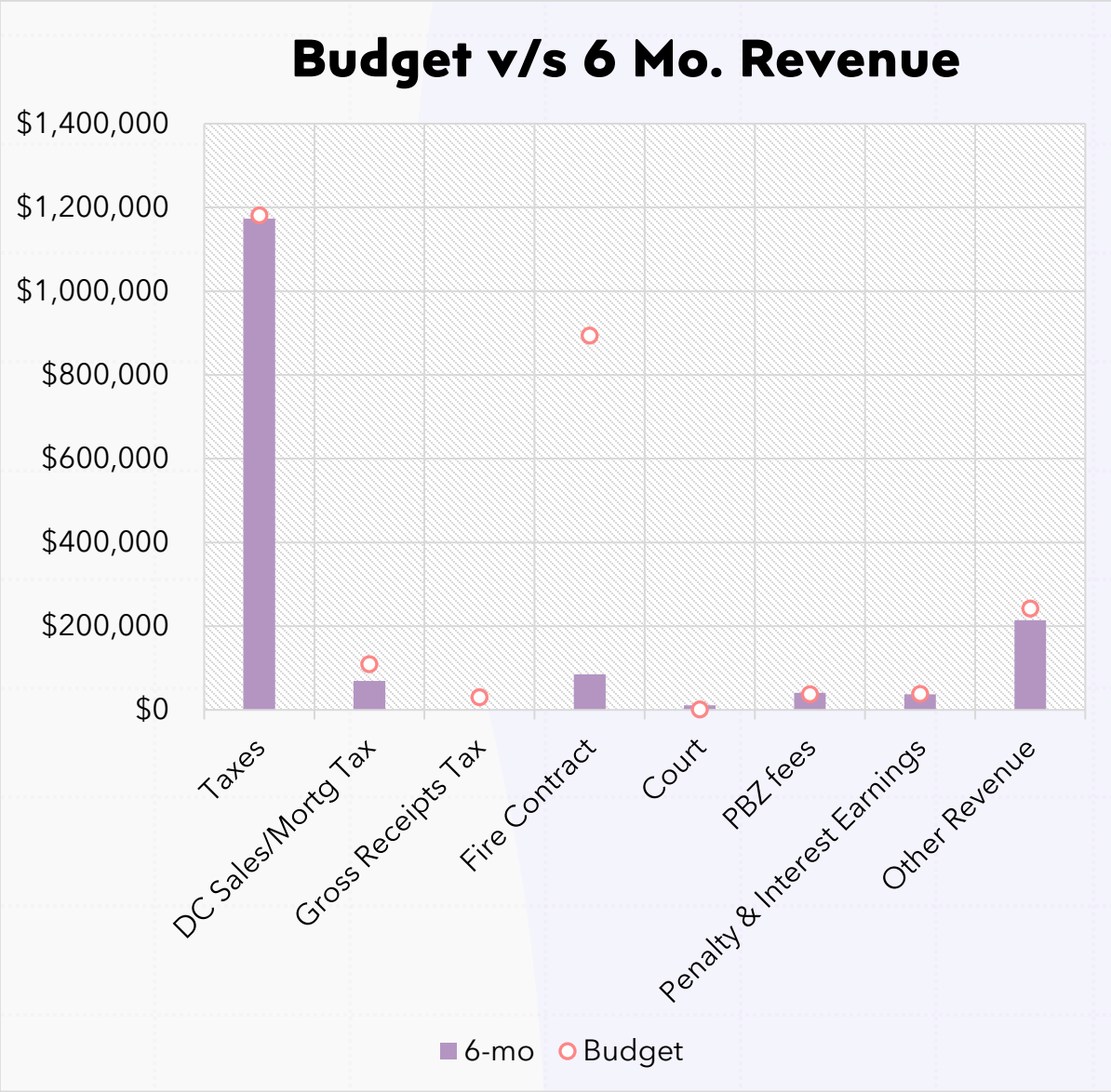
The Fire Contract with the Town of Washington for fire protection is paid for in February/March.

Gross Receipts Revenue usually comes towards the end of the fiscal year.

Court was budgeted low. This year we received backpay exceeding the budget.

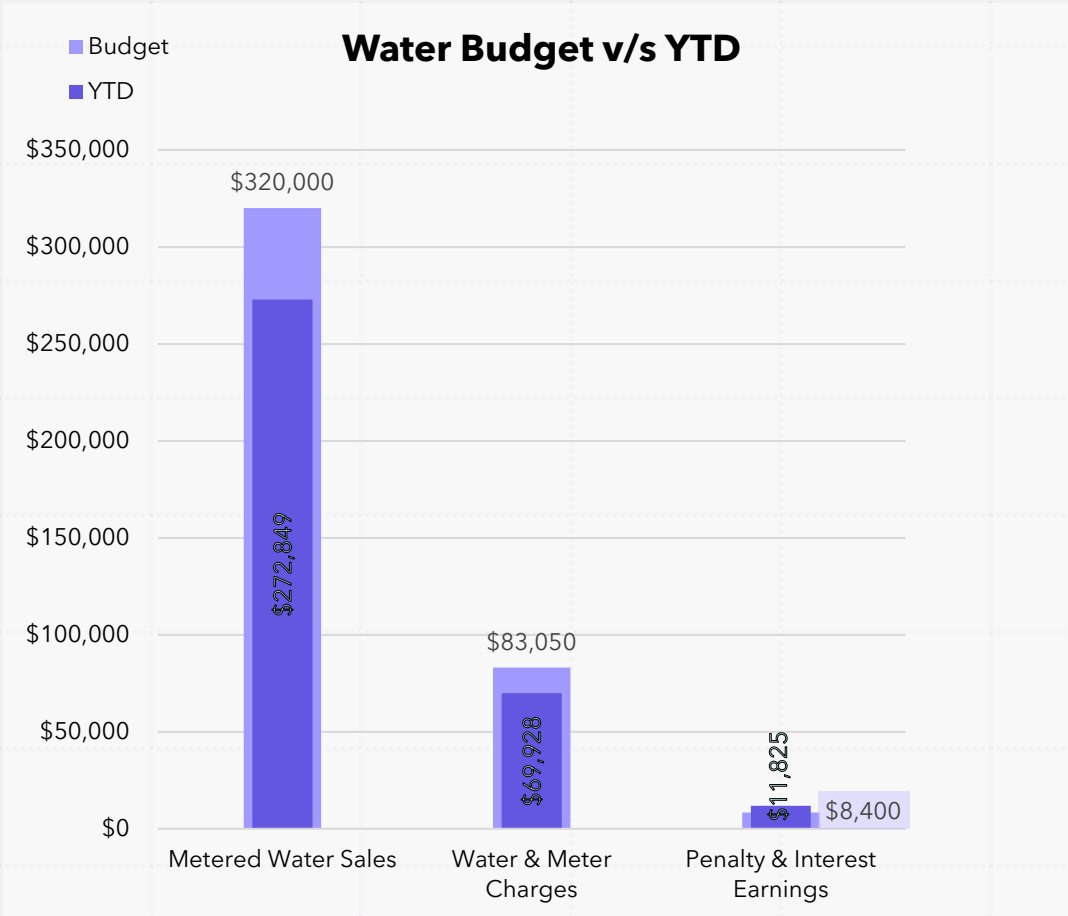
Planning/Building/Zoning fees are up as building, planning, and zoning activity in the village remains strong.

Other revenues include cell tower rental, cable franchise fee (one lump sum towards the end of the year), and department income. At 89% we anticipate exceeding the budget.

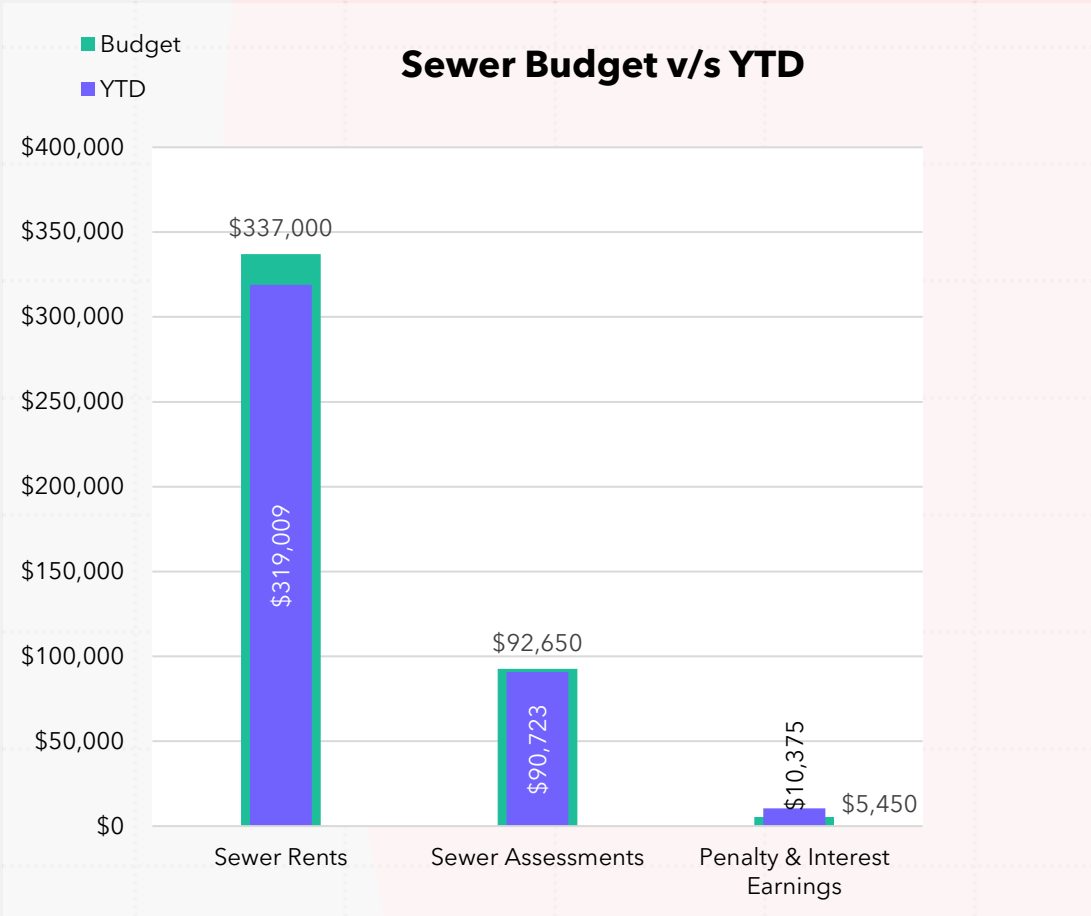


Water & Sewer Revenues:

There are not too many moving parts to the Water and Sewer billing. We are on track both in the water and the sewer funds to reach and/or exceed the anticipated revenue.



| Department | Budget | YTD |
|-------------------------|-----------|-----------|
| Metered Water Sales | \$320,000 | \$272,849 |
| Water & Meter Charges | \$83,050 | \$69,928 |
| Penalty & Int. Earnings | \$8,400 | \$11,825 |



| Department | Budget | YTD |
|------------------------|-----------|-----------|
| Sewer Rents | \$337,000 | \$319,009 |
| Sewer Assessments | \$92,650 | \$90,723 |
| Penalty & Int Earnings | \$5,450 | \$10,375 |

All Funds and Fund Balance analysis:

| FUND | Budget | Expended | Revenues |
|--------------|-------------|-------------|-------------|
| General Fund | \$2,532,541 | \$1,634,444 | \$1,631,257 |
| Water Fund | \$411,450 | \$258,243 | \$354,602 |
| Sewer Fund | \$435,100 | \$281,542 | \$420,109 |

This chart illustrates the revenues received (gray line), expenses (blue line) and the annual budget (green line).

Currently, the revenues are higher than the expenses in the water and sewer funds. A trend that hopefully extends through the end of the fiscal year. I anticipate revenues covering expenses in both funds barring any upcoming unforeseen expenses.

The General Fund has expended 65% of its budget. However, this includes the annual retirement payment and insurance payments up front.

Expenses out of our control impacting current and future budgets include increases to insurances, weather/storm related expenses (salt, machine repairs, OT), the ambulance contract, annual State Retirement bill, and Worker’s Comp benefits.

The Village Board and staff are committed to the Village’s future growth and prosperity.

