

**Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022**

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**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, James F. Passikoff (LG131168601000), hereby certify that I am the Chief Financial Officer of the Fire District of Arlington, and that the information provided in the Annual Financial Report of the Fire District of Arlington for the fiscal year ended 12/31/2022, is true and correct to the best of my knowledge and belief.

# Table of contents

Financial Statements	.....	1
A - General	.....	2
K - Schedule of Non-Current Government Assets	.....	12
W - Schedule of Non-Current Government Liabilities	.....	13
Supplemental Schedules	.....	14
Statement of Indebtedness	.....	15

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**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 2022 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2022:

List of funds being used

- A - General
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2022 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General  
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Cash</b>			
200 - Cash	-	-	\$0.00
201 - Cash In Time Deposits	\$726,969.74	\$1,203,468.00	\$2,195,770.00
210 - Petty Cash	\$250.00	\$250.00	\$250.00
<b>Total for Cash</b>	<b>\$727,219.74</b>	<b>\$1,203,718.00</b>	<b>\$2,196,020.00</b>
<b>Restricted Assets</b>			
231 - Cash In Time Deposits Special Reserves	\$3,678,505.58	\$3,994,424.00	\$2,864,394.00
461 - Service Award Program Assets	\$2,269,981.00	\$2,763,970.00	\$2,640,876.00
<b>Total for Restricted Assets</b>	<b>\$5,948,486.58</b>	<b>\$6,758,394.00</b>	<b>\$5,505,270.00</b>
<b>Other Receivables (net)</b>			
380 - Accounts Receivable	\$46,401.55	\$105,268.00	-
<b>Total for Other Receivables (net)</b>	<b>\$46,401.55</b>	<b>\$105,268.00</b>	<b>\$0.00</b>
<b>Prepaid Expenses</b>			
480 - Prepaid Expenses	\$1,014,704.08	\$920,563.00	\$510,562.00
<b>Total for Prepaid Expenses</b>	<b>\$1,014,704.08</b>	<b>\$920,563.00</b>	<b>\$510,562.00</b>
<b>Total for Assets</b>	<b>\$7,736,811.95</b>	<b>\$8,987,943.00</b>	<b>\$8,211,852.00</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$7,736,811.95</b>	<b>\$8,987,943.00</b>	<b>\$8,211,852.00</b>

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General  
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
<b>Liabilities, Deferred Inflows of Resources And Fund Balance</b>			
<b>Liabilities</b>			
<b>Accounts Payable</b>			
600 - Accounts Payable	\$92,982.11	\$394,781.00	\$137,598.00
<b>Total for Accounts Payable</b>	<b>\$92,982.11</b>	<b>\$394,781.00</b>	<b>\$137,598.00</b>
<b>Accrued Liabilities</b>			
601 - Accrued Liabilities	\$158,354.26	\$162,091.00	\$59,009.00
<b>Total for Accrued Liabilities</b>	<b>\$158,354.26</b>	<b>\$162,091.00</b>	<b>\$59,009.00</b>
<b>Total for Liabilities</b>	<b>\$251,336.37</b>	<b>\$556,872.00</b>	<b>\$196,607.00</b>
<b>Deferred Inflows of Resources</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$19,663.35	\$17,252.00	\$9,352.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$19,663.35</b>	<b>\$17,252.00</b>	<b>\$9,352.00</b>
<b>Total for Deferred Inflows of Resources</b>	<b>\$19,663.35</b>	<b>\$17,252.00</b>	<b>\$9,352.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$1,014,704.08	\$920,563.00	\$510,562.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$1,014,704.08</b>	<b>\$920,563.00</b>	<b>\$510,562.00</b>

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General  
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
<b>Restricted Fund Balance</b>			
867 - Reserve for Employee Benefits and Accrued Liabilities	\$1,271,362.45	\$1,869,823.00	\$1,369,823.00
878 - Capital Reserve	\$2,407,143.13	\$2,124,601.00	\$1,494,571.00
895 - Restricted for Service Award Program	\$2,269,981.00	\$2,763,970.00	\$2,640,876.00
<b>Total for Restricted Fund Balance</b>	<b>\$5,948,486.58</b>	<b>\$6,758,394.00</b>	<b>\$5,505,270.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$502,621.57	\$734,862.00	\$1,990,061.00
<b>Total for Unassigned Fund Balance</b>	<b>\$502,621.57</b>	<b>\$734,862.00</b>	<b>\$1,990,061.00</b>
<b>Total for Fund Balance</b>	<b>\$7,465,812.23</b>	<b>\$8,413,819.00</b>	<b>\$8,005,893.00</b>
<b>Total for Liabilities, Deferred Inflows of Resources And Fund Balance</b>	<b>\$7,736,811.95</b>	<b>\$8,987,943.00</b>	<b>\$8,211,852.00</b>

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General  
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Real Property Taxes</b>			
1001 - Real Property Taxes	\$19,414,700.00	\$18,994,950.00	\$17,588,450.00
<b>Total for Real Property Taxes</b>	<b>\$19,414,700.00</b>	<b>\$18,994,950.00</b>	<b>\$17,588,450.00</b>
<b>Real Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$733,862.00	\$712,165.00	\$627,707.00
<b>Total for Real Property Tax Items</b>	<b>\$733,862.00</b>	<b>\$712,165.00</b>	<b>\$627,707.00</b>
<b>Departmental Income</b>			
1230 - Treasurer Fees	\$0.23	-	\$51.00
<b>Total for Departmental Income</b>	<b>\$0.23</b>	<b>\$0.00</b>	<b>\$51.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	(\$363,764.00)	\$254,881.00	\$276,150.00
<b>Total for Use of Money and Property</b>	<b>(\$363,764.00)</b>	<b>\$254,881.00</b>	<b>\$276,150.00</b>
<b>Sale of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	-	-	\$0.00
2680 - Insurance Recoveries	\$227,947.00	\$181,922.00	\$265,979.00
<b>Total for Sale of Property and Compensation for Loss</b>	<b>\$227,947.00</b>	<b>\$181,922.00</b>	<b>\$265,979.00</b>
<b>Miscellaneous Local Sources</b>			



Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General  
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
2701 - Refunds of Prior Year Expenditures	\$569.00	\$14,457.00	\$27,571.00
2705 - Gifts and Donations	\$28,970.00	\$700.00	\$1,660.00
2770 - Unclassified FOILs & Other	\$8,932.00	\$4,763.00	\$0.00
<b>Total for Miscellaneous Local Sources</b>	<b>\$38,471.00</b>	<b>\$19,920.00</b>	<b>\$29,231.00</b>
<b>State Aid</b>			
3089 - State Aid Other	-	\$0.00	\$8,424.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,424.00</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	\$905,578.00	\$286,953.00	-
<b>Total for Federal Aid</b>	<b>\$905,578.00</b>	<b>\$286,953.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$20,956,794.23</b>	<b>\$20,450,791.00</b>	<b>\$18,795,992.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$1,156,295.00	\$1,470,070.00	\$188,891.00
<b>Total for Operating Transfers</b>	<b>\$1,156,295.00</b>	<b>\$1,470,070.00</b>	<b>\$188,891.00</b>
<b>Total for Other Sources</b>	<b>\$1,156,295.00</b>	<b>\$1,470,070.00</b>	<b>\$188,891.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$22,113,089.23</b>	<b>\$21,920,861.00</b>	<b>\$18,984,883.00</b>

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General**  
**Statement of Expenditures and Other Uses**

	12/31/2022	12/31/2021	12/31/2020
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
19304 - Judgements and Claims - Contractual	\$21,310.00	\$16,803.00	-
19804 - Payment Of MTA Payroll Tax - Contractual	\$35,606.00	\$34,301.00	\$32,996.00
<b>Total for General Government Support</b>	<b>\$56,916.00</b>	<b>\$51,104.00</b>	<b>\$32,996.00</b>
<b>Public Safety</b>			
34101 - Fire Protection - Personal Services	\$12,544,487.00	\$11,388,802.00	\$10,450,116.00
34102 - Fire Protection - Equipment and Capital Outlay	\$198,244.00	\$170,070.00	\$188,891.00
34104 - Fire Protection - Contractual	\$1,277,022.00	\$1,247,478.00	\$1,051,398.00
<b>Total for Public Safety</b>	<b>\$14,019,753.00</b>	<b>\$12,806,350.00</b>	<b>\$11,690,405.00</b>
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$51,297.00	\$69,732.00	\$63,848.00
90158 - Police Retirement - Employee Benefits	\$2,402,193.00	\$2,318,519.00	\$1,972,376.00
90258 - Local Pension Fund - Employee Benefits	\$200,121.00	\$184,625.00	\$183,076.00
90308 - Social Security - Employee Benefits	\$558,625.00	\$729,775.00	\$677,016.00
90408 - Workers' Compensation - Employee Benefits	\$459,582.00	\$427,983.00	\$440,781.00
90458 - Life Insurance - Employee Benefits	\$7,823.00	\$17,415.00	\$10,840.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$4,143,845.00	\$3,437,362.00	\$3,466,295.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Cancer Insurance</i>	\$4,646.00	-	-

Fire District of Arlington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General**  
**Statement of Expenditures and Other Uses**

	12/31/2022	12/31/2021	12/31/2020
<b>Total for Employee Benefits</b>	<b>\$7,828,132.00</b>	<b>\$7,185,411.00</b>	<b>\$6,814,232.00</b>
<b>Total for Expenditures</b>	<b>\$21,904,801.00</b>	<b>\$20,042,865.00</b>	<b>\$18,537,633.00</b>
<b>Other Uses</b>			
<b>Operating Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>transfers to reserve funds</i>	\$1,156,295.00	\$1,470,070.00	\$188,891.00
<b>Total for Operating Transfers</b>	<b>\$1,156,295.00</b>	<b>\$1,470,070.00</b>	<b>\$188,891.00</b>
<b>Total for Other Uses</b>	<b>\$1,156,295.00</b>	<b>\$1,470,070.00</b>	<b>\$188,891.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$23,061,096.00</b>	<b>\$21,512,935.00</b>	<b>\$18,726,524.00</b>

Fire District of Arlington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General  
 Changes in Fund Balance**

	12/31/2022	12/31/2021	12/31/2020
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$8,413,819.00	\$8,005,893.00	\$5,317,330.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$2,430,204.00
8022 - Restated Fund Balance - Beginning of Year	\$8,413,819.00	\$8,005,893.00	\$7,747,534.00
Add Revenues and Other Sources	\$22,113,089.23	\$21,920,861.00	\$18,984,883.00
Deduct Expenditures and Other Uses	\$23,061,096.00	\$21,512,935.00	\$18,726,524.00
8029 - Fund Balance - End of Year	\$7,465,812.23	\$8,413,819.00	\$8,005,893.00

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General  
Adopted Budget Summary**

	12/31/2023	12/31/2022	12/31/2021
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$20,728,750.00	\$19,414,700.00	\$18,994,950.00
2499 - Est Rev - Use of Money and Property	\$3,000.00	\$4,000.00	\$50,000.00
2799 - Est Rev - Other Revenues	\$1,255,000.00	\$950,000.00	\$751,600.00
<b>Total for Estimated Revenue</b>	<b>\$21,986,750.00</b>	<b>\$20,368,700.00</b>	<b>\$19,796,550.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$21,986,750.00</b>	<b>\$20,368,700.00</b>	<b>\$19,796,550.00</b>

Fire District of Arlington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General  
 Adopted Budget Summary**

	12/31/2023	12/31/2022	12/31/2021
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
3999 - App - Public Safety	\$12,793,150.00	\$12,164,300.00	\$11,869,850.00
9199 - App - Employee Benefits	\$9,053,600.00	\$8,184,400.00	\$7,926,700.00
<b>Total for Estimated Appropriations</b>	<b>\$21,846,750.00</b>	<b>\$20,348,700.00</b>	<b>\$19,796,550.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$140,000.00	\$20,000.00	-
<b>Total for Estimated Other Uses</b>	<b>\$140,000.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$21,986,750.00</b>	<b>\$20,368,700.00</b>	<b>\$19,796,550.00</b>

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

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

	12/31/2022	12/31/2021	12/31/2020
<b>Assets and Deferred Outflows of Resources</b>			
<b>Assets</b>			
<b>Fixed Assets (net)</b>			
102 - Buildings	\$2,044,632.00	\$2,044,632.00	\$2,044,632.00
104 - Machinery and Equipment	\$6,560,032.00	\$6,377,447.00	\$6,289,156.00
<b>Total for Fixed Assets (net)</b>	<b>\$8,604,664.00</b>	<b>\$8,422,079.00</b>	<b>\$8,333,788.00</b>
<b>Total for Assets</b>	<b>\$8,604,664.00</b>	<b>\$8,422,079.00</b>	<b>\$8,333,788.00</b>
<b>Total for Assets and Deferred Outflows of Resources</b>	<b>\$8,604,664.00</b>	<b>\$8,422,079.00</b>	<b>\$8,333,788.00</b>

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

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

	12/31/2022	12/31/2021	12/31/2020
<b>Liabilities and Deferred Inflows of Resources</b>			
<b>Liabilities</b>			
<b>Due To Other Governments</b>			
637 - Due to Employees Retirement System	-	-	\$0.00
<b>Total for Due To Other Governments</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
638 - Net Pension Liability Proportionate Share	\$13,993,025.00	\$10,533,843.00	\$13,237,066.00
687 - Compensated Absences	\$5,082,141.00	\$5,690,444.00	\$5,902,894.00
689 - Other Long Term Debt	-	\$0.00	\$327,589.00
713 - Service Award Program Payable	\$686,889.00	\$306,271.00	-
<b>Total for Other Liabilities</b>	<b>\$19,762,055.00</b>	<b>\$16,530,558.00</b>	<b>\$19,467,549.00</b>
<b>Total for Liabilities</b>	<b>\$19,762,055.00</b>	<b>\$16,530,558.00</b>	<b>\$19,467,549.00</b>
<b>Total for Liabilities and Deferred Inflows of Resources</b>	<b>\$19,762,055.00</b>	<b>\$16,530,558.00</b>	<b>\$19,467,549.00</b>



Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness

Fire District of Arlington  
Annual Financial Report  
For the Fiscal Period 01/01/2022 - 12/31/2022

**Statement of Indebtedness**

You have indicated you have no debt data to report.