

On motion of Trustee \_\_\_ and seconded by Trustee \_\_\_, the following resolution was adopted by the Board of Trustees of the Village of Croton-on- Hudson, New York, with a - vote.

Resolution #35-2026

WHEREAS, the Government Accounting Standards Board establishes a number of generally-accepted accounting principles which state and local governments must adhere to; and

WHEREAS one such standard, GASB 34, includes a requirement that local governments periodically conduct an inventory of physical assets, and

WHEREAS the Village Treasurer has received a proposal from Kroll LLC of Morristown, New Jersey, for consulting services related to GASB 34 for the compiling of a fixed asset accounting ledger and an on-site inventory of physical assets for a total cost of \$15,300,

NOW THEREFORE BE IT RESOLVED: that the Village Board of Trustees hereby authorizes the Village Manager to accept the proposal from Kroll LLC in the amount of \$15,300 for the aforementioned consulting services for the fiscal year ending May 31, 2026; and

BE IT FURTHER RESOLVED: that the Village Treasurer is authorized to make the following interfund transfers in the General, Water and Sewer Funds:

GENERAL EXPENSES

Increase

A1320.4000	Auditor-Contractual	\$11,475
------------	---------------------	----------

Decrease

A1990.4000	Contingency	\$11,475
------------	-------------	----------

WATER EXPENSES

Increase

F1320.4000	Auditor-Contractual	\$2,754
------------	---------------------	---------

Decrease

F1990.4000	Contingency	\$2,754
------------	-------------	---------

SEWER EXPENSES

Increase

G1320.4000	Auditor-Contractual	\$1,071
------------	---------------------	---------

Decrease

G1990.4000	Contingency	\$1,071
------------	-------------	---------

Dated: February 18, 2026