

Village of Chatham
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Chatham, New York 12037

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Village of Chatham County of Columbia

Certification by Village Treasurer

I, Barbara A. Henry, Village Treasurer, certify that the following is a true and correct copy of the 2014-2015 budget of the Village of Chatham as adopted by the Village Board on the 24th day of April 2014.

Signed: Barbara A. Henry
Village Clerk/Treasurer

Dated: 05/22/2014

VILLAGE OF CHATHAM
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TAX LEVY AND TAX RATE

Fiscal Year	Total Assessed Property	Tax Levy	Rates per Thousand
2010-2011	\$115,491,631.00	\$689,842.00	\$5.9731
2011-2012	\$116,384,234.00	\$694,379.00	\$5.9663
2012-2013	\$116,698,849.00	\$682,331.00	\$5.8469
2013-2014	\$117,167,030.00	\$660,714.00	\$5.6390
2014-2015	\$118,907,701.29	\$621,875.00	
			Town of Chatham: \$6.38*
			Town of Ghent: \$5.23*

* Please see the following page for further explanation of Village apportionment

1. Tax Levy: The largest source of revenue is the local property tax. The tax levy is determined by subtracting the revenues from all the non-property sources (excluding water and sewer) from all expenditures (excluding water and sewer).

The budgeted **expenditures** for operations and debt service for fiscal year 2014-2015 in the General Fund total **\$1,106,018.00**.

The anticipated **revenue** from all non-property sources for the fiscal year 2014-2015 totals **\$484,143.00**.

Therefore, the amount of additional revenue that must be obtained through property taxes is **\$621,875.00**.

2. Tax Rate: This is the more important number to most taxpayers. The tax rate is the amount one pays for every one thousand dollars in assessed value of their property.

The tax rate for the Village of Chatham is determined by dividing the **tax levy** by the **total assessed property value** of all taxable properties in the Village, as assessed by the Towns of Ghent and Chatham. The total assessed property value, including exemptions and the equalization

To meet the tax levy of \$621,875, the tax rate on taxable properties is **\$\$6.38 for Village residents who live in the Town of Chatham and \$5.23 for Village residents who live in the Town of Ghent**. Please see the following page for further explanation of this apportionment.

VILLAGE TAX APPORTIONMENT

Apportionment Calculation

Formulas:			(A/B=)	(C/TOTAL=)	(D x LEVY=)
	A	B	C	D	E
TOWN	Assessed including Exemptions	Equalization Rate	True Value	Percent True Value	Apportioned Tax
CHATHAM	39,563,703.00	0.82000	\$48,248,418.29	40.58%	252,334.25
GHENT	70,659,283.00	1.00000	\$70,659,283.00	59.42%	369,540.75
TOTALS	110,222,986.00		\$118,907,701.29	100.00%	621,875.00

Tax Rate Calculation

Formulas:	(=E)	(=A)	(F/G x 1000)	
	F	G	H	
TOWN	Apportioned Tax	Assessed	Tax Rate Per Thousand	Levy Raised
CHATHAM	252,334.25	\$39,563,703.00	\$6.38	\$252,334.25
GHENT	369,540.75	\$70,659,283.00	\$5.23	\$369,540.75
TOTALS	\$621,875.00	\$110,222,986.00		\$621,875.00

REVENUE - GENERAL FUND

Fund	Account	Revenue	2012/2013 Actual	2013/2014 Adopted	2013/2014 Year to Date	2014/2015 Tentative	2014/2015 Actual
A	1081	Other Payments in Lieu of Taxes	\$0.00	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00
A	1090	Interest & Penalties Real Property Tax	\$3,266.00	\$7,000.00	\$523.12	\$5,000.00	\$5,000.00
A	1120	Non-Prop Tax (sales tax)	\$168,083.00	\$166,500.00	\$145,981.00	\$150,000.00	\$150,000.00
A	1170	Franchises (cable tv franchise fee)	\$3,613.00	\$3,700.00	\$0.00	\$3,700.00	\$3,700.00
A	1520	Police Fees	\$76.00	\$40.00	\$143.25	\$50.00	\$50.00
A	1603	Vital Statistic Fees					
A	2110	Zoning Fees	\$203.00	\$750.00	\$75.00	\$100.00	\$100.00
A	2130	Refuse and Garbage Charges	\$49,666.00	\$55,000.00	\$36,026.00	\$48,000.00	\$48,000.00
A	2260	Police Services (county fair, town court officer)	\$6,707.00	\$5,000.00	\$6,000.00	\$6,000.00	\$6,000.00
A	2262	Fire Protection Services	\$65,846.00	\$66,233.98	\$66,435.94	\$66,435.94	\$66,436.00
A	2401	Interest and Earnings	\$449.00	\$1,000.00	\$873.72	\$1,000.00	\$1,000.00
A	2401	Unemployment Reserve Interest		\$10.00	\$0.00	\$0.00	\$0.00
A	2410	Rental of Property	\$27,450.00	\$27,800.00	\$2,175.00	\$45,800.00	\$45,800.00
A	2501	Business & Occupational Licenses	\$25.00		\$25.00	\$25.00	\$25.00
A	2545	Licenses, Other	\$25.00				
A	2590	Permits, Other	\$2,428.00	\$3,300.00	\$2,450.32	\$3,000.00	\$3,000.00
A	2610	Fines & Forfeited Bail	\$43,783.00	\$40,000.00	\$17,933.00	\$20,000.00	\$20,000.00
A	2626	Forfeiture of Crime Proceeds	\$476.00	\$0.00	\$976.00	\$500.00	\$0.00
A	2660	Sales of Real Property	\$5,295.00	\$0.00		\$3,000.00	\$3,000.00
A	2665	Sales of Equipment	\$0.00	\$5,000.00	\$5,100.00	\$3,000.00	\$3,000.00
A	2680	Insurance Recoveries	\$0.00	\$500.00	\$2,753.05	\$500.00	\$500.00
A	2701	Refunds of Prior Year's Expenditures	\$3,306.00	\$0.00	\$46,747.64	\$0.00	\$0.00
A	2705	Gifts and Donations	\$0.00	\$2,000.00	\$50,000.00	\$20,000.00	\$20,000.00
A	2770	Expense Reimbursement	\$0.00	\$3,600.00			
A	2770	Miscellaneous Revenues	\$2,563.00	\$2,500.00	\$131,325.27	\$2,500.00	\$24,500.00
A	3001	State Revenue Sharing (per capita)	\$14,500.00	\$14,500.00	\$15,892.00	\$15,000.00	\$15,000.00
A	3005	Mortgage Tax	\$14,354.00	\$20,000.00	\$0.00	\$20,000.00	\$16,000.00
A	3040	Real Property Tax Administration		\$1,300.00	\$0.00	\$0.00	\$0.00
A	3089	Other Government Aid				\$0.00	\$0.00

A	3501	CHIPS Capital Projects	\$37,590.00	\$43,732.00	\$0.00	\$43,732.00	\$43,732.00
A	3820	Youth Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
A	4389	Other Public Safety Aid (Federal STEP grant)	\$0.00	\$2,600.00	\$0.00	\$0.00	\$0.00
A	4960	Federal Aid - Emergency Disaster Assistance	\$3,563.00	\$0.00	\$0.00	\$0.00	\$0.00
A		TOTAL	\$453,267.00	\$481,065.98	\$531,435.31	\$466,342.94	\$484,143.00
A							

SUMMARY OF EXPENSES - GENERAL FUND

Revenues	\$484,143.00
Expenditures	
Legislative and Executive	\$90,700.00
Audit and Finance	\$57,082.00
Central and Shared Services	\$92,500.00
Public Works - Streets and Snow Removal	\$385,756.00
Police Department	\$143,940.00
Fire Department	\$151,550.00
Planning-Zoning-Inspection	\$20,850.00
Judicial	\$17,660.00
Other	\$19,500.00
General Fund Employee Benefits	\$98,980.00
Retiree Medical Insurance	\$27,500.00
TOTAL	\$1,106,018.00
GENERAL FUND NET	\$621,875.00

LEGISLATIVE AND EXECUTIVE EXPENDITURES

Fund	Account	Position	Personal Services - Individual	2013/2014 Count	2014/2015 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1010.1	1	Trustee	1	1		\$2,025.00		\$2,025.00	\$2,025.00
A	1010.1	2	Trustee	1	1		\$2,025.00		\$2,025.00	\$2,025.00
A	1010.1	3	Trustee	1	1		\$2,025.00		\$2,025.00	\$2,025.00
A	1010.1	4	Trustee	1	1		\$2,025.00		\$2,025.00	\$2,025.00
A	1010.1	5	Mayor	1	1		\$2,700.00		\$2,700.00	\$2,700.00
			TOTAL			\$10,816.00	\$10,800.00	\$7,931.25	\$10,800.00	\$10,800.00

Fund	Account	Equipment and Capital Outlay	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1010	2 Equipment	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00

Fund	Account	Contractual Expenses	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1010	411 Board of Trustees - Supplies and Materials		\$50.00	\$0.00	\$50.00	\$50.00
A	1010	414 Board of Trustees - Education and Training		\$1,200.00	\$0.00	\$1,000.00	\$1,000.00
A	1210	411 Mayor - Supplies and Materials		\$450.00	\$227.96	\$300.00	\$300.00
A	1210	414 Mayor - Education and Training		\$300.00	\$0.00	\$250.00	\$250.00
A	1420	440 Legal	\$14,349.00	\$18,000.00	\$24,052.68	\$25,000.00	\$20,000.00
A	1420	440 Comprehensive Plan Consultation	\$0.00	\$15,000.00		\$10,000.00	\$5,000.00
A	1920	400 Municipal Association Dues	\$2,238.00	\$1,200.00	\$320.00	\$1,500.00	\$2,300.00
A	1930	400 Judgments and Claims	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
A	1960	400 Refund Real Property	\$0.00	\$500.00	\$62.31	\$500.00	\$500.00
A	1990	400 Contingent Account	\$0.00	\$65,757.06	\$0.00	\$65,000.00	\$50,000.00
		TOTAL	\$16,587.00	\$102,957.06	\$24,662.95	\$104,100.00	\$79,900.00

TOTAL \$90,700.00

AUDIT AND FINANCE

Fund	Account	Position	Personal Services - Individual	2013/2014 Count	2014/2015 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1325.1	1	Clerk/Treasurer (\$30/hr)	0.3	0.25		\$18,720.00	\$13,680.00	\$15,600.00	\$15,600.00
A	1325.1	2	Deputy Clerk (\$15/hr)	0.25	0.25		\$22,464.00	\$15,755.85	\$10,400.00	\$7,800.00
			TOTAL				\$26,220.00	\$41,184.00	\$29,435.85	\$26,000.00

Fund	Account	Position	Personal Services - Non-Individual	2013/2014 Count	2014/2015 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1410	1	Temporary Help (\$11/hr)		12.5	\$18,517.00	\$3,248.00	\$15,755.85	\$3,432.00	\$3,432.00

Fund	Account	Position	Equipment and Capital Outlay	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1325	2	Office equipment (Server)	\$421.00	\$5,000.00	\$0.00	\$3,500.00	\$3,500.00
A								
A								

Fund	Account	Position	Contractual Expenses	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1320	440	Accounting/Auditor	\$61,188.00	\$18,000.00	\$14,960.63	\$18,000.00	\$18,000.00
A	1325	411	Supplies and Miscellaneous Materials		\$3,850.00		\$7,000.00	\$5,000.00
A		412	Office supplies		\$1,250.00		\$1,250.00	\$1,250.00
A		414	Education and Training		\$1,000.00		\$1,000.00	\$1,000.00
A		470	Advertising		\$700.00		\$1,500.00	\$1,500.00
				\$10,935.00		\$31,360.03		
A			TOTAL	\$72,123.00	\$24,800.00	\$46,320.66	\$28,750.00	\$26,750.00

TOTAL AUDIT AND FINANCE \$57,082.00

CENTRAL & SHARED SERVICE

Fund	Account	Position	Personal Services - Individual	2013/2014 Count	2014/2015 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1620.1	1	Laborer/Custodian			\$8,250.00	\$9,000.00	\$5,528.00	\$7,800.00	\$7,800.00
A										
A										

Fund	Account	Equipment and Capital Outlay	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1620	2 Equipment		\$0.00	\$0.00	\$1,500.00	\$1,000.00
		TOTAL					\$1,000.00

Fund	Account	Contractual Expenses	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1620	411 Supplies and Materials		\$1,300.00		\$2,000.00	\$2,000.00
A	1620	421 Utilities - Electricity		\$4,700.00		\$5,000.00	\$5,000.00
A	1620	463 Building Repairs		\$1,000.00		\$25,000.00	\$10,000.00
A	1650	422 Utilities - Telephone		\$10,980.00	\$6,458.09	\$10,000.00	\$10,000.00
A	1620	423 Utilities - Fuel Oil		\$8,000.00		\$10,000.00	\$10,000.00
A	1910	430 Insurance (not sewer, water, fire depts)		\$23,500.00	\$33,356.94	\$36,700.00	\$36,700.00
A	1620	Consultation - Architectural/Engineering		\$0.00		\$10,000.00	\$10,000.00
A					\$8,759.99		
A							
A		TOTAL		\$49,480.00	\$48,575.02	\$98,700.00	\$83,700.00

TOTAL CENTRAL AND SHARED SERVICES \$92,500

PUBLIC WORKS - STREET & SNOW

Fund	Account	Position	Personal Services - Individual	2013/2014 Count	2014/2015 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	5110.1	1	Working Foreman	0	0.5		\$0.00		\$19,500.00	\$19,500.00
A	5110.1	1	Municipal Worker (\$17/hr)	0.5	0.5		\$15,849.60	\$8,266.00	\$17,680.00	\$17,680.00
A	5142.1	1	Municipal Worker (\$17/hr)	0.085	0.085		\$2,694.43	\$11,395.00	\$2,992.00	\$2,992.00
A	5142.1	1	Waste Water Treatment Operator	0.085	0		\$3,320.30		\$0.00	\$0.00
A	5142.1	1	Water Treatment Plant Operator	0.085	0		\$3,203.62		\$0.00	\$0.00
A										
A			TOTAL				\$27,450.00	\$25,067.95	\$19,661.00	\$40,172.00

Fund	Account	Position	Personal Services - Non-Individual	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	5110.1	19900	Overtime		\$2,080.00		\$2,000.00	\$2,000.00
A	5110.1	19950	Longevity Pay		\$0.00		\$0.00	\$0.00
A	5110.1	19970	Temporary Help		\$14,560.00		\$15,000.00	\$15,000.00
A	5142.1	19900	Overtime		\$2,500.00		\$3,000.00	\$3,000.00
A	5142.1	19970	Temporary Help		\$0.00		\$5,984.00	\$5,984.00
			TOTAL		\$19,140.00			
A					\$44,207.95	\$19,661.00	\$25,984.00	\$25,984.00

Fund	Account	Position	Equipment and Capital Outlay	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	5110	2	Equipment - Street Maintenance		\$1,000.00	\$0.00	\$5,000.00	\$5,000.00
A	5142	2	Equipment - Snow Removal		\$1,500.00	\$4,795.00	\$20,000.00	\$5,000.00
			TOTAL	\$0.00	\$2,500.00	\$4,795.00	\$25,000.00	\$10,000.00

Fund	Account		Contractual Expenses	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1440	440	Engineer	\$11,047.00	\$10,000.00	\$11,703.54	\$10,000.00	\$10,000.00
A	5110	410	Supplies and Maintenance - CHIPS		\$32,000.00		\$32,000.00	\$32,000.00
A	5110	411	Supplies and Maintenance		\$100,000.00		\$75,000.00	\$75,000.00
A	5110	412	Office Supplies		\$150.00		\$150.00	\$150.00
A	5110	421	Utilities - Electricity		\$2,200.00		\$2,200.00	\$2,200.00
A	5110	423	Utilities - Fuel Oil		\$3,000.00		\$3,000.00	\$3,000.00
A	5110	461	Motor Fuel		\$6,000.00		\$6,000.00	\$6,000.00
A	5110	462	Vehicle Maintenance		\$15,000.00		\$5,000.00	\$5,000.00
A	5110	463	Building Repairs		\$1,000.00		\$1,000.00	\$1,000.00
			TOTAL 5110.4	\$104,994.00	\$159,350.00	\$36,804.39	\$124,350.00	\$124,350.00
A	5142	411	Supplies and Maintenance		\$13,500.00		\$13,500.00	\$13,500.00
A	5142	461	Motor Fuel		\$1,500.00		\$1,750.00	\$1,750.00
A	5142	462	Vehicle Maintenance		\$8,700.00		\$5,000.00	\$5,000.00
			TOTAL 5142.4	\$8,811.00	\$23,700.00	\$7,348.43	\$20,250.00	\$20,250.00
A	5182	400	Street Lighting	\$31,850.00	\$40,000.00	\$37,990.44	\$40,000.00	\$40,000.00
A	8160	400	Refuse and Garbage	\$79,126.00	\$91,136.27	\$46,503.96	\$100,000.00	\$100,000.00
			TOTAL	\$235,828.00	\$314,186.27	\$140,350.76	\$294,600.00	\$294,600.00

Fund	Account		Bond Anticipation Notes	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	9733	60000	School Street Drainage Principle		\$93,631.06	\$93,631.06	\$0.00	\$0.00
A	9733	70000	School Street Drainage Interest		\$13,214.46	\$13,214.46	\$0.00	\$0.00
			Proposed truck				\$20,000.00	\$15,000.00
			TOTAL		\$106,845.52	\$106,845.52	\$20,000.00	\$15,000.00

TOTAL STREETS AND SNOW REMOVAL \$385,756.00

Fund	Account		Bond Anticipation Notes	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	9732	60000	Police Car	\$15,200.00	\$7,617.00	\$0.00	\$7,617.00	\$0.00
A	9732	70000	Police Car		\$435.00	\$0.00	\$435.00	\$0.00
			Proposed Police Car				\$12,000.00	\$16,000.00
			TOTAL		\$8,052.00	\$0.00	\$20,052.00	\$16,000.00

TOTAL POLICE \$143,940.00

FIRE

Fund	Account		Equipment and Capital Outlay	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	3410	411	Equipment	\$55,066.00	\$10,000.00	\$2,063.98	\$12,000.00	

Fund	Account		Contractual Expenses	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	3410	411	Supplies & Materials		\$4,000.00		\$4,000.00	\$4,000.00
A	3410	412	Office supplies		\$250.00		\$250.00	\$250.00
A	3410	414	Training & Education		\$1,000.00		\$1,000.00	\$1,500.00
A	3410	421	Utilities - Electric		\$6,500.00		\$7,000.00	\$7,000.00
A	3410	422	Utilities - Telephone		\$1,800.00		\$1,800.00	\$1,800.00
A	3410	423	Utilities - Heating Oil		\$7,000.00		\$9,000.00	\$12,000.00
A	3410	430	Insurance		\$10,000.00		\$13,000.00	\$13,000.00
A	3410	461	Motor Fuel		\$2,500.00		\$3,000.00	\$3,000.00
A	3410	462	Vehicle Maintenance		\$12,000.00		\$12,000.00	\$12,000.00
A	3410	463	Building Repairs		\$15,000.00		\$15,000.00	\$15,000.00
			TOTAL	\$36,777.00	\$60,050.00	\$34,264.16	\$66,050.00	\$69,550.00

Fund	Account		Bond Anticipation Note	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	9734	6000	Firehouse Repair Principle		\$15,600.00	\$40,800.00	\$0.00	\$0.00
A	9734	7000	Firehouse Repair Interest			\$1,555.01	\$0.00	\$0.00
A			Firetruck Principle				\$68,000.00	\$68,000.00
			Firetruck Interest				\$2,000.00	\$2,000.00
						\$42,355.01	\$70,000.00	\$70,000.00

TOTAL FIRE \$151,550.00

PLANNING - ZONING - INSPECTION

Fund	Account	Position	Personal Services - Individual	2013/2014 Count	2014/2015 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	3620.1	1	Building Inspector				\$12,000.00	\$9,000.00	\$12,000.00	\$12,000.00
A	8010.1	1	Clerk - ZBA	0.03	0.03		\$750.00	\$329.83	\$750.00	\$750.00
A	8020.1	1	Clerk - Planning Board	0.065	0.065		\$1,800.00	\$495.00	\$1,500.00	\$1,500.00
							\$8,307.00	\$14,550.00	\$9,824.83	\$14,250.00

Fund	Account	Equipment and Capital Outlay		2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A					0	996.55	0	
Fund	Account	Contractual Expenses		2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	3620	411	Safety Inspection - Supplies and Materials		\$500.00		\$500.00	\$500.00
A	3620	412	Safety Inspection - Office Supplies		\$50.00		\$50.00	\$50.00
A	3620	414	Safety Inspection - Education and Training		\$200.00		\$200.00	\$200.00
			TOTAL 3620.4	\$750.00	\$750.00	\$226.08		
A	8010	411	Zoning - Supplies and Materials		\$3,900.00		\$1,000.00	\$1,000.00
A	8010	412	Zoning - Office Supplies		\$50.00		\$50.00	\$50.00
A	8010	414	Zoning - Education and Training		\$1,000.00		\$1,000.00	\$1,000.00
A	8010	470	Zoning - Advertising		\$100.00		\$1,000.00	\$1,000.00
			TOTAL 8010.4	\$647.00	\$5,050.00	\$4,195.08		
A	8020	411	Planning - Supplies and Materials		\$700.00		\$700.00	\$700.00
A	8020	412	Planning - Office Supplies		\$100.00		\$100.00	\$100.00
A	8020	414	Planning - Education and Training		\$1,000.00		\$1,000.00	\$1,000.00
A	8020	470	Planning - Advertising		\$300.00		\$1,000.00	\$1,000.00
			TOTAL 8020.4	\$1,460.00	\$2,100.00	\$936.84		
A			TOTAL	\$2,857.00	\$7,900.00	\$5,358.00	\$6,600.00	\$6,600.00

TOTAL PLANNING-ZONING-INSPECTION \$20,850.00

JUSTICE

Fund	Account	Position	Personal Services - Individual	2012/2013 Count	2013/2014 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1110.1	1	Justice				\$4,800.00		\$4,800.00	\$4,800.00
A	1110.1	2	Associate Justice						\$900.00	\$900.00
A	1110.1	3	Justice Clerk				\$5,060.00		\$5,060.00	\$5,060.00
A	1110.1	4	Justice Clerk/Typist				\$4,700.00		\$4,700.00	\$4,700.00
						\$13,950.00	\$14,560.00	\$9,346.03	\$15,460.00	\$15,460.00

Fund	Account	Equipment and Capital Outlay	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1110	2		\$0.00	\$50.00	\$0.00	\$0.00
A							
A							

Fund	Account	Contractual Expenses	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1110	411	Supplies and Materials		\$2,000.00		\$2,000.00
A	1110	412	Office Supplies		\$200.00		\$200.00
A			TOTAL	\$1,694.00	\$2,200.00	\$1,451.17	\$2,200.00
A							

TOTAL JUSTICE \$17,660.00

OTHER SERVICES

Fund	Account	Position	Personal Services - Individual	2012/2013 Count	2013/2014 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1450.1	1	Elections - Personnel			\$525.00	\$600.00	\$0.00	\$0.00	\$0.00
A										

Fund	Account	Equipment and Capital Outlay	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A						0	0
A							
A							

Fund	Account	Contractual Expenses	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	1450	4 Elections	\$699.00	\$150.00	\$0.00	\$2,800.00	\$2,800.00
A	7310	4 Recreation	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00
A	7550	4 Celebrations	\$2,379.00	\$1,200.00	\$64.47	\$1,200.00	\$2,200.00
A	8510	4 Streetscape Improvement	\$183.00	\$5,000.00	\$456.88	\$5,000.00	\$4,000.00
A							
A			\$13,761.00	\$16,850.00	\$11,021.35	\$19,500.00	\$19,500.00

TOTAL OTHER \$19,500.00

GENERAL FUND EMPLOYEE BENEFITS

Fund	Account		Employee Benefits	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
A	9010	8000	State Retirement (25 % salaries)	\$27,658.00	\$20,101.11	\$17,918.54	\$27,000.00	\$27,000.00
A	9015	8000	Police Retirement (32% salaries)	\$38,426.00	\$27,586.50	\$24,586.50	\$28,780.00	\$28,780.00
A	9030	8000	Social Security	\$25,920.00	\$14,219.71	\$11,978.93	\$16,000.00	\$16,000.00
A	9040	8000	Workers Compensation	\$18,178.00	\$21,854.63	\$21,067.26	\$25,000.00	\$25,000.00
A	9055	8000	NYS Disability Insurance	\$420.00	\$512.07	\$1,951.70	\$2,200.00	\$2,200.00
A	9060	8000	Medical-Dental-Vision	\$49,577.00	\$5,300.00	\$17,567.56	\$0.00	\$0.00
A	9089	8000	Health Reimbursement Account	\$624.00	\$1,500.00	\$2,873.33	\$0.00	\$0.00
			TOTAL	\$160,803.00	\$91,074.02	\$97,943.82	\$98,980.00	\$98,980.00

TOTAL GENERAL FUND EMPLOYEE BENEFITS \$98,980.00

RETIREE MEDICAL INSURANCE

	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
Medicare Plan + Dependent				\$6,800.00	
Individual				\$20,100.00	
TOTAL *		\$25,177.00 *		\$26,900.00	

Total is included in Medical-Dental-Vision General Fund Employee Benefits

TOTAL RETIREE MEDICAL INSURANCE \$26,900.00

SEWER

Fund	Account	Position	Personal Services - Individual	2013/2014 Count	2014/2015 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
G	8110.1	1	Clerk/Treasurer		0.25		\$6,340.00		\$15,600.00	\$15,600.00
G	8110.1	1	Deputy Clerk		0.25		\$6,340.00		\$10,400.00	\$7,800.00
G		1				\$16,112.00				
G	8120.1	1	Waste Water Treatment Plant Operator		1.5		\$31,835.86		\$53,040.00	\$53,040.00
G	8120.1	1	Municipal Worker				\$11,094.72		\$0.00	\$0.00
			TOTAL			\$449,968.00	\$55,610.58	\$50,229.46	\$79,040.00	\$76,440.00

Fund	Account	Equipment and Capital Outlay	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
G	8110	2		\$0.00	\$1,000.00	\$0.00	\$1,000.00
G	8120	2		\$0.00	\$1,000.00	\$0.00	\$1,000.00
G	8130	2		\$0.00	\$1,000.00	\$0.00	\$1,000.00
			TOTAL			\$3,000.00	\$3,000.00

Fund	Account	Contractual Expenses	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
G	1420	440	Legal		\$6,000.00	\$1,863.49	\$5,000.00
G	1440	440	Engineer		\$15,000.00	\$7,830.00	\$10,000.00
G	1440	440	Auditor and Accounting		\$6,000.00		\$6,000.00
G	1990	400	Contingent Account		\$75,307.52		\$75,000.00
G	8120	411	Sanitary Sewers - Supplies and Materials		\$22,000.00		\$22,000.00
	8130	411	Sewer Treatment - Supplies and Materials		\$34,000.00		\$34,000.00
G	8110	412	Administration - Office supplies		\$500.00		\$500.00
G	8120	421	Sanitary Sewers - Utilities - Electric		\$4,200.00		\$4,500.00
G	8130	421	Sewer Treatment - Utilities - Electric		\$24,000.00		\$25,000.00
G	8130	422	Sewer Treatment - Utilities - Telephone		\$2,200.00		\$2,500.00
G	8110	430	Administration - Insurance		\$4,000.00		\$4,500.00

G	8120	461	Sanitary Sewers - Motor Fuel		\$1,500.00		\$2,000.00	\$2,000.00
G	8130	463	Sewer Treatment - Building Repairs		\$5,000.00		\$5,000.00	\$5,000.00
			TOTAL 8110.4	\$1,314.00	\$4,500.00	\$4,181.58	\$5,000.00	\$5,000.00
			TOTAL 8120.4	\$21,412.00	\$27,700.00	\$13,515.11	\$28,500.00	\$28,500.00
			TOTAL 8130.4	\$37,643.00	\$65,200.00	\$37,328.67	\$66,500.00	\$66,500.00
			TOTAL	\$60,369.00	\$199,707.52	\$55,025.36	\$196,000.00	\$196,000.00

Fund			Employee Benefits	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
G	9010	8000	State Retirement (25% salaries)	\$10,255.00	\$11,060.35	\$0.00	\$19,760.00	\$19,760.00
G	9030	8000	Social Security	\$4,998.00	\$3,726.86	\$3,833.00	\$8,460.00	\$6,460.00
G	9040	8000	Workers Compensation	\$3,778.00	\$2,988.00	\$2,633.00	\$7,050.00	\$5,000.00
G	9055	8000	NYS Disability Insurance	\$0.00	\$57.00	\$129.60	\$200.00	\$200.00
G	9060	8000	Medical-Dental-Vision	\$8,630.00	\$15,915.00	\$11,935.04	\$9,175.00	\$9,175.00
G	9089	8000	Health Reimbursement Account	\$286.00	\$2,750.00	\$400.00	\$2,500.00	\$2,500.00
				\$27,947.00	\$36,497.21	\$18,930.64	\$47,145.00	\$43,095.00

Fund	Account	Bond Anticipation Notes	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
G		EFC Long Term Financing Principle				\$46,800.00	\$46,800.00
G		EFC Long Term Financing Interest				\$3,000.00	\$3,000.00
						\$49,800.00	\$49,800.00

TOTAL SEWER \$368,335.00

SEWER REVENUE

	Account	Revenue	2012/2013 Actual	2013/2014 Adopted	2013/2014 Year to Date	2014/2015 Tentative	2014/2015 Actual
G	2120	Sewer Rents	\$222,547.00	\$240,000.00	\$129,790.32	\$252,000.00	\$328,335.00
G	2122	Sewer Charges	\$22,750.00	\$20,000.00	\$25,000.00	\$20,000.00	\$20,000.00
G	2128	Interest and Penalties	\$1,850.00	\$2,000.00	\$0.00	\$0.00	\$0.00
G	2401	Interest and Earnings	\$65.00	\$0.00	\$3.24	\$0.00	\$0.00
G	2770	Miscellaneous	\$0.00	\$0.00	\$19,098.10	\$20,000.00	\$20,000.00
		TOTAL	\$247,212.00	\$262,000.00	\$173,891.66	\$292,000.00	\$368,335.00

WATER REVENUE

	Account	Revenue	2012/2013 Actual	2013/2014 Adopted	2013/2014 Year to Date	2014/2015 Tentative	2014/2015 Actual
F	2120	Metered Water Sales	\$177,435.00	\$240,000.00	\$133,725.13	\$252,000.00	\$327,819.54
F	2122	Water Service Charges	\$6,452.00	\$20,000.00	\$100.00	\$2,000.00	\$2,000.00
F	2128	Interest and Penalties	\$7,484.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
F	2401	Interest and Earnings	\$1,790.00	\$0.00	\$555.47	\$0.00	\$0.00
F	2770	Miscellaneous	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00
		TOTAL	\$193,161.00	\$262,000.00	\$159,380.60	\$256,000.00	\$331,819.54

WATER

Fund	Account	Position	Personal Services - Individual	2013/2014 Count	2014/2015 Count	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
F	8310.1	1	Clerk/Treasurer		0.25		\$6,340.00		\$15,600.00	\$15,600.00
F	8310.1	1	Deputy Clerk		0.25		\$6,340.00		\$10,400.00	\$7,800.00
F	8320.1	1								
F	8320.1	1	Water Treatment Plant Operator		1	\$35,041.00	\$30,717.02		\$41,600.00	\$41,600.00
F										
F						\$35,041.00	\$43,397.02	\$42,193.90	\$67,600.00	\$65,000.00

Fund	Account	Position	Equipment and Capital Outlay	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
F	8330	2	Purification	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
F	8320	2	Source Supply	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
F	8340	2	Distribution	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00
F	8310	2	Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
F			TOTAL	\$0.00	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00

Fund	Account	Position	Contractual Expenses	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted
F	1420	440	Legal	\$76.00	\$6,000.00	\$2,495.26	\$6,000.00	\$6,000.00
F	1440	440	Engineer	\$0.00	\$6,800.00	\$22,994.86	\$25,000.00	\$25,000.00
F	1440	440	Auditor and Accounting	\$0.00	\$6,000.00		\$6,000.00	\$6,000.00
F	8330	440	Purification	\$9,569.00	\$8,975.00		\$9,500.00	\$9,500.00
F	1990	400	Contingent Account		\$0.00		\$0.00	\$0.00
F	8310	411	Administration - Supplies and Materials		\$650.00		\$650.00	\$650.00
F	8320	411	Source Supply - Supplies and Materials		\$11,600.00		\$12,000.00	\$12,000.00
F	8340	411	Distribution - Supplies and Materials		\$110,000.00		\$120,000.00	\$120,000.00
F	8310	412	Administration - Office supplies		\$500.00		\$500.00	\$500.00

F	8320	421	Source Supply - Utilities - Electric		\$27,000.00		\$28,000.00	\$28,000.00
F	8310	422	Administration - Utilities - Telephone		\$1,200.00		\$1,300.00	\$1,300.00
F	8320	423	Source Supply - Utilities - Heating Oil		\$1,500.00		\$1,800.00	\$1,800.00
F	8310	430	Administration - Insurance		\$7,800.00		\$8,500.00	\$8,500.00
F	8320	461	Source Supply - Motor fuel		\$3,000.00		\$3,300.00	\$3,300.00
F	8320	462	Source Supply - Vehicle Maintenance		\$3,000.00		\$3,000.00	\$3,000.00
			TOTAL 8310.4	\$8,704.00	\$10,150.00	\$9,027.06	\$10,950.00	\$10,950.00
			TOTAL 8320.4	\$27,356.00	\$34,500.00	\$21,332.23	\$48,100.00	\$48,100.00
			TOTAL 8330.4	\$9,569.00	\$0.00	\$4,554.69	\$9,500.00	\$9,500.00
			TOTAL 8340.4		\$110,000.00	\$93,888.50	\$120,000.00	\$120,000.00
F								
F					\$174,350.00	\$154,292.60	\$225,550.00	\$225,550.00

Fund		Employee Benefits	2012/2013 Expended	2013/2014 Adopted	2013/2014 YTD	2014/2015 Tentative	2014/2015 Adopted	
F	9010	8000	State Retirement (25% salaries)	\$11,612.00	\$9,679.51	\$0.00	\$16,900.00	\$16,900.00
F	9030	8000	Social Security	\$2,586.00	\$2,969.62	\$3,250.04	\$3,412.54	\$3,412.54
F	9040	8000	Workers Compensation	\$3,463.00	\$2,672.53	\$2,633.41	\$2,896.00	\$2,896.00
F	9055	8000	NYS Disability Insurance	\$0.00	\$56.83	\$64.80	\$75.00	\$75.00
F	9060	8000	Medical-Dental-Vision	\$7,346.00	\$11,264.00	\$7,796.94	\$10,086.00	\$10,086.00
F	9089	8000	Health Reimbursement Account	\$16.00	\$2,750.00	\$131.96	\$2,750.00	\$2,750.00
			TOTAL	\$25,023.00	\$29,392.49	\$13,877.15	\$36,119.54	\$36,119.54

TOTAL WATER \$331,819.54

FUND BALANCES

	FUND BALANCE AT 6/01/11	FUND BALANCE AT 6/01/12	FUND BALANCE AT 6/01/13	ESTIMATED FUND BALANCE AT 6/01/14
GENERAL FUND - A	\$21,799.00	\$25,889.00	\$1,639.00	\$60,348.00
WATER - F	\$259,518.00	\$311,336.00	\$306,391.00	\$234,997.00
SEWER - G	\$66,507.00	\$88,587.00	\$153,849.00	\$116,276.00