



Town of Mamakating, NY
PRELIMINARY Budget
For January 1, 2016
Through December 31, 2016



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1. General Fund and Highway Fund

The town budget consists of a General Fund and Highway Fund. Each of those funds is taxed separately and appears on your tax bill as two separate lines.

Additionally each of those funds must each be split into:

- Town-wide (which includes the village of Wurtsboro and the village of Bloomingburg) and
- Town Outside of Village (TOV), which is any monies collected and spent which does not include the villages. Those TOV funds are for services the villages already provide for their residents like Vital Statistics record-keeping (birth and death records).

2. District pass-through accounts

Pass-through accounts appear on the town budget for those monies collected separately in taxes but passed through to the financial bodies that handle the expenses for that account. Examples include Fire Districts and the Library District. Each district consists of geographical boundaries and only the people who live within those districts pay taxes into those accounts. The Town collects the taxes for properties in those districts that are within the town and then provides each district board the money in one lump sum at the beginning of the year.

3. Special Districts

There are also special districts, which in the Town of Mamakating consist of the following:

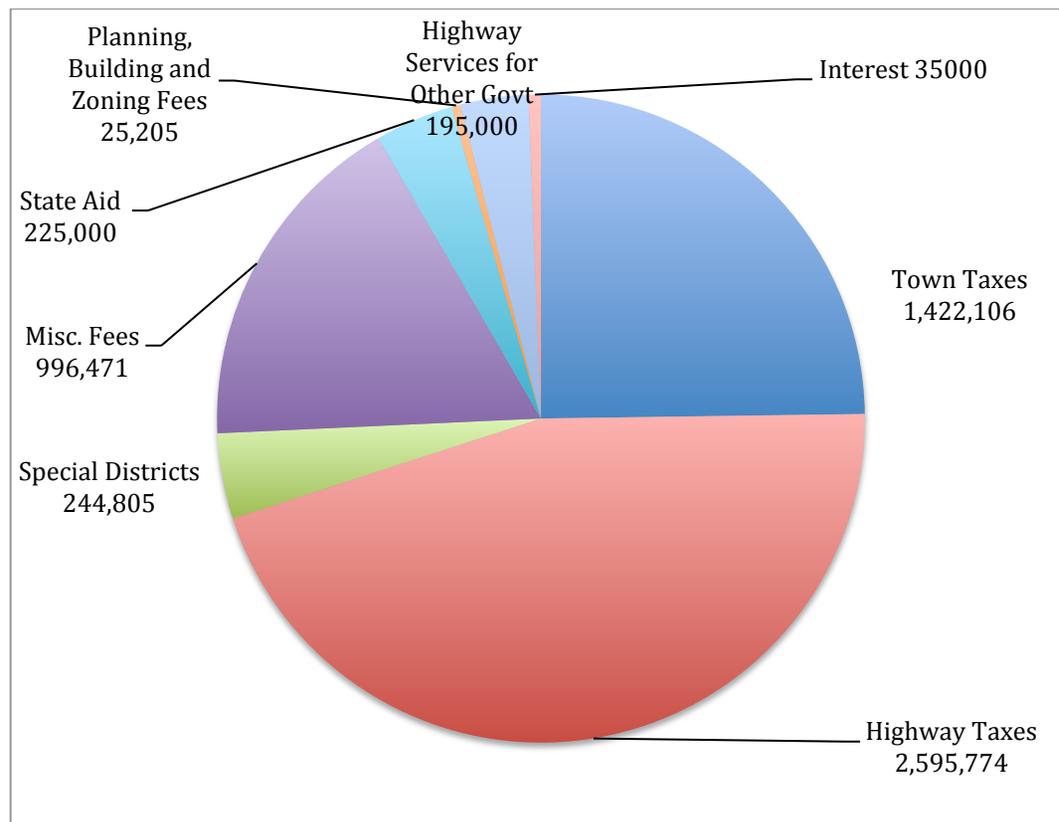
- Wurtsboro Hills Refuse & Garbage District
- Summitville Lighting District
- Phillipsport Lighting District
- Westbrookville Fire Company Fire Protection District

These districts are taxed for the people that live within them, but the Town Board manages the funds, and spends the money for these districts.



4. Where does the money come from?

All money that the Town takes in is called Revenue. The majority of the town's revenue comes from property taxes, but additionally there are other monies collected by the town to fund the Town's expenses. This chart shows where the Town's revenue comes from, excluding the pass-through district funds.



Source: 2015 Adopted Budget



5. Where does the money go?

The Town must adopt a balanced budget so that all the money collected is projected to be spent. Of course a budget is only a prediction. We estimate what fees we will collect and we estimate what we will need to spend. The only amounts we can rely on are the taxes because they are raised based on assessed property values and guaranteed by the county.

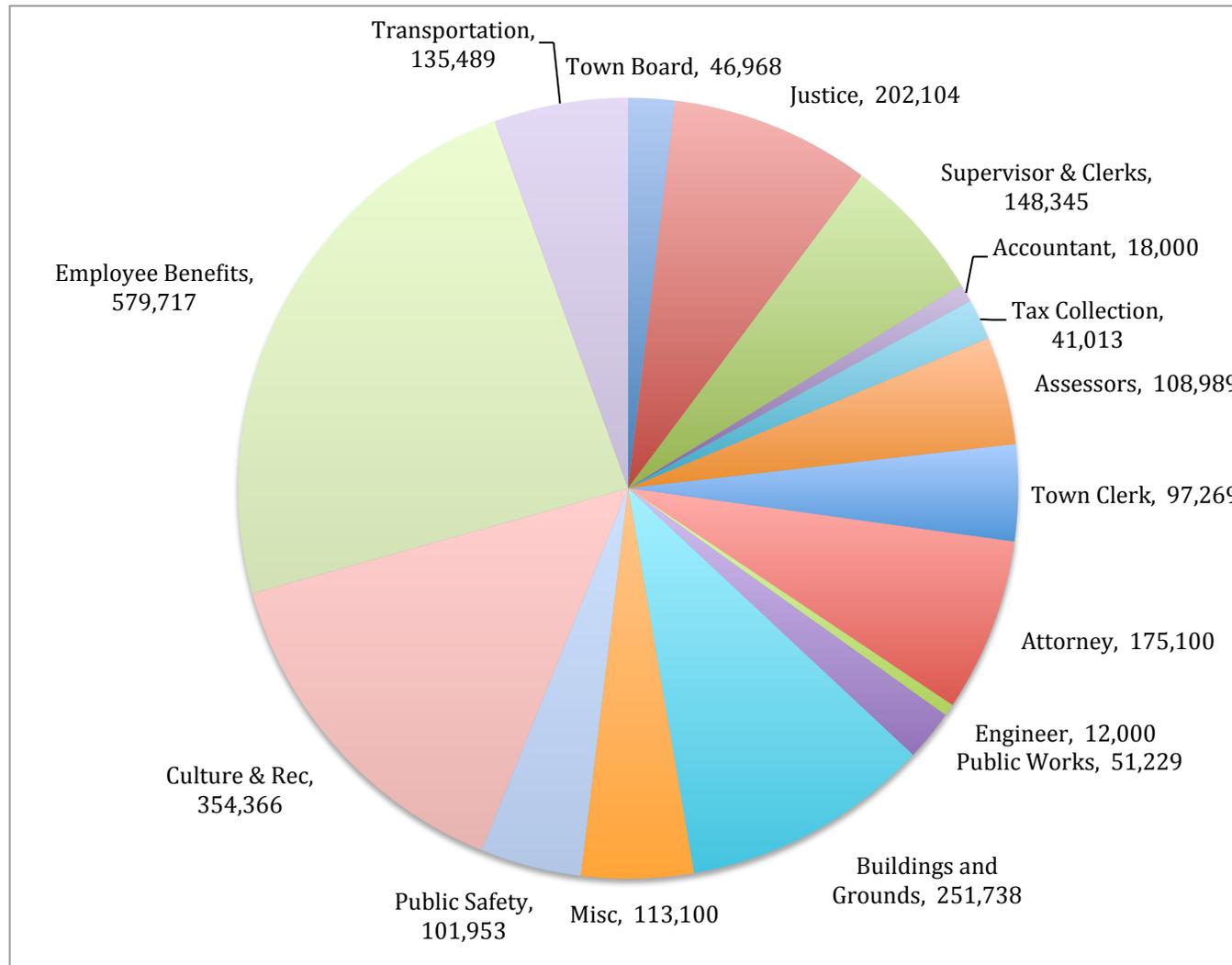
Remember that Town General Fund and Highway Fund are collected separately and must be kept separate and spent separately with some exceptions provided by law.

The Town General Fund can be considered the money that runs the town hall and the services that the town hall provides. The General Fund is used for everything the Town needs to spend money on which is not covered by the Highway Fund. There are town employees and elected officials who are paid as employees, as well as contracted professionals such as the engineer, attorney, and accountant. There are also equipment and other expenses, which are called “contractual” even when a formal contract does not exist. For example the phone bills are considered “contractual”.

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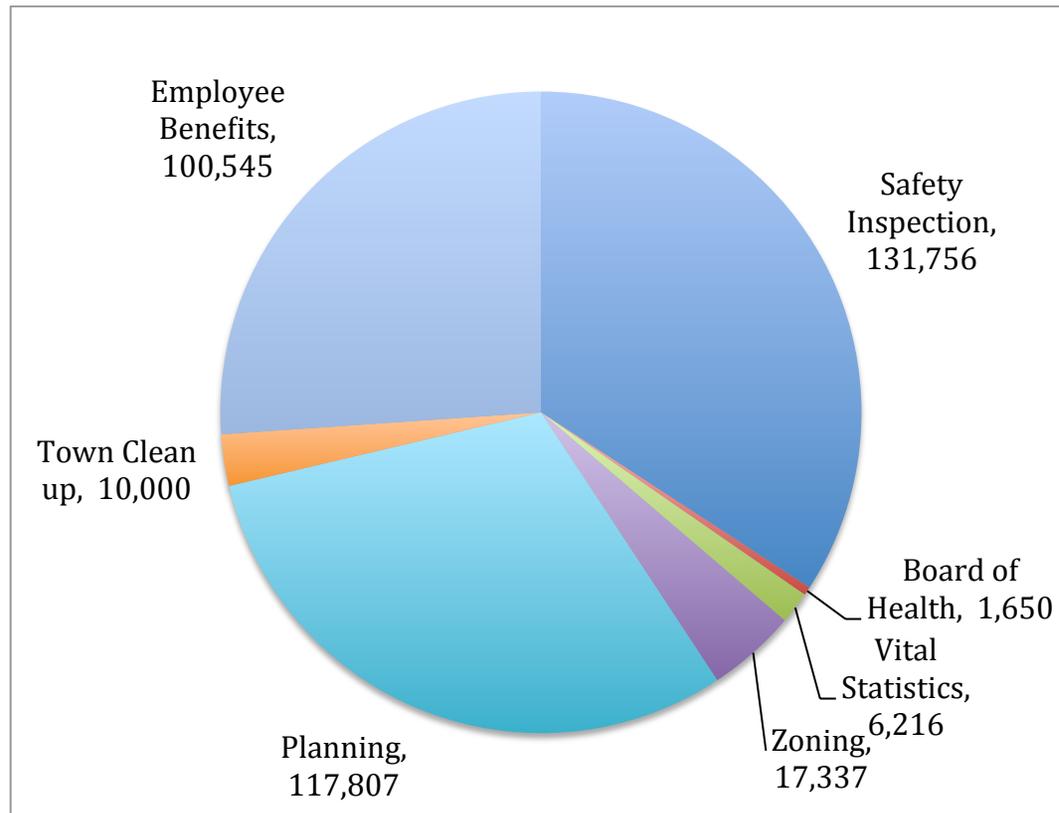


This is the chart of the predicted Town-wide expenses for 2016:





This is the chart of the predicted Town Outside-of-village expenses for 2016:

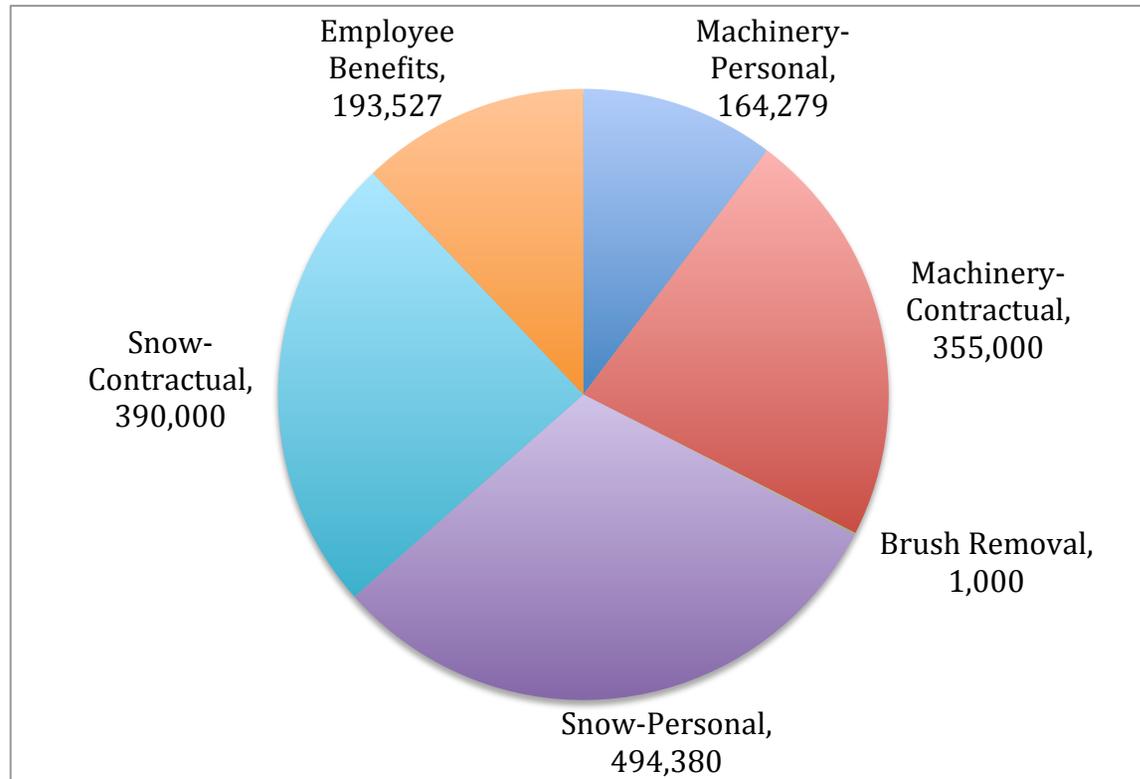


During the year, some amounts collected and spent may differ from what is budgeted since planning and zoning revenues and expenses are based on the applicants' projects, which vary from year to year. Likewise the building department amounts also vary based on applications and violations, which are not highly predictable.



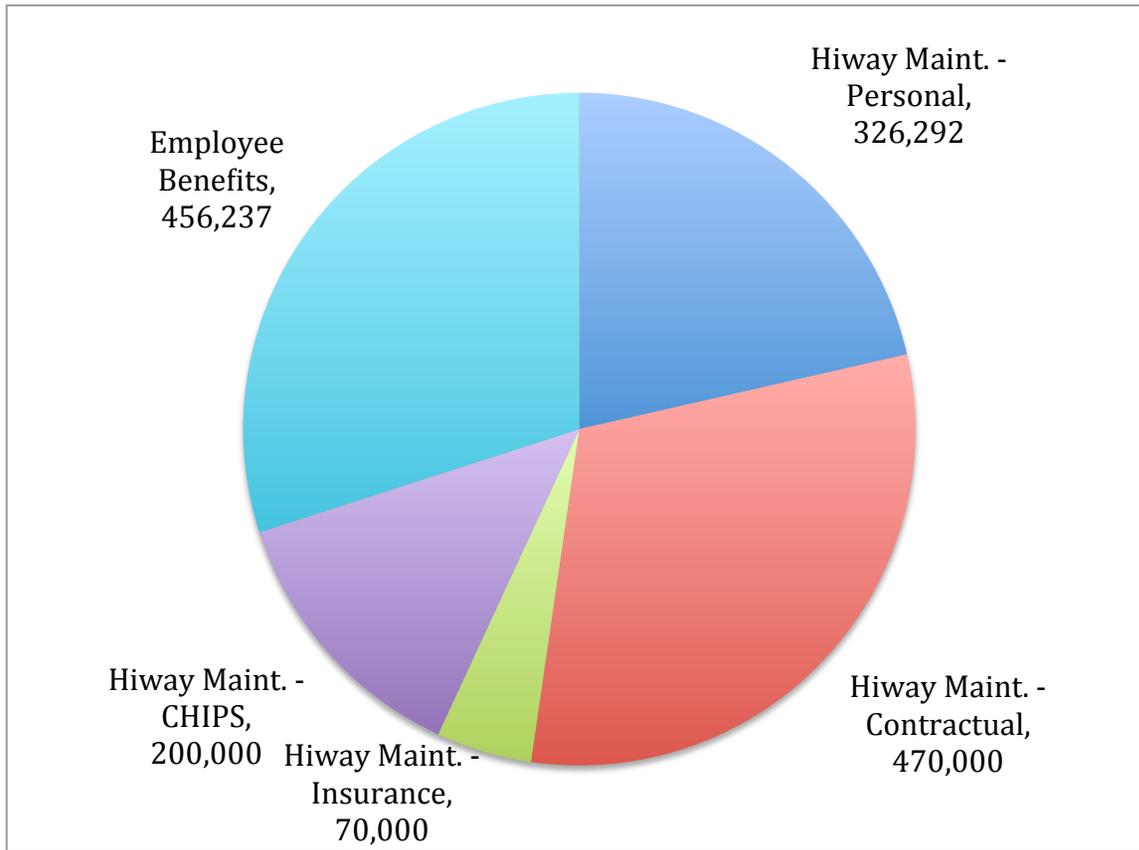
The Town Highway Funds are the monies that run the Highway Department, including the employees, cost of maintaining and replacing the equipment, and the maintenance of the roads of Mamakating. Much of the contractual amount is for materials used for road maintenance, including paving materials and salt and sand used in the winter.

Here is a chart of the predicted Highway Town-wide fund expenses for 2016:





Here is chart of the predicted Highway Outside-of-Village fund expenses for 2016:



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The Mamakating Highway Department maintains the town roads year-round and contracts with Sullivan County to maintain the Country roads during the winter for ice and snow removal. The Town has 266.94 lane miles of roads according to the NY State Department of Transportation.¹

The CHIPS Program is the New York State Consolidated Local Street and Highway Improvement Program. Annually, after the State Budget has been enacted, NYSDOT calculates each municipality's final CHIPS Capital apportionment for the State fiscal year (April 1-March 31). The municipality is then notified of the amount available via the letter for the scheduled June payment and a posting to the Capital Apportionment Balances link on the CHIPS Web site.

¹ https://www.dot.ny.gov/programs/chips/chips-repository/Formula_Data_Inputs_for_SFY_15-16.pdf



6. Account Codes

New York State (Office of the State Comptroller) has set up a standard account coding system that all municipalities are to follow. The coding system follows the following pattern:

“A9999.99”

Where:

- “A” categorizes the account into one of the following:

A: General – Townwide
B: General – Outside of Village
DA: Highway – Townwide
DB: Highway – Outside of Village
L: Library
S: Special Districts
 SR: Refuse Collection District
 SL: Lighting District
 SF: Fire Protection District

Other fund categories exist, however the Town of Mamakating does not have a need for all of them, such as Water and Sewer district designations.

- “9999” categorizes the account number such as:

1010.10 Legislative Board, Personal Services
1010.20 Legislative Board, Equipment & Capital Outlay
1010.40 Legislative Board, Contractual Expenses

1110.10 Municipal Court, Personal Services
1110.20 Municipal Court, Equipment & Capital Outlay
1110.40 Municipal Court, Contractual Expenses

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There are Revenue accounts and Expense accounts. Revenue account codes are 4 digits, and Expense account codes are 6 digits. Revenue codes are arranged by revenue source, for example the range of 1000-2999 is used for local sources. Expense account codes are arranged by functional unit for the first 4 digits, and the last 2 digit identifies the object of the expenditure.

The table of all account codes is available from the NYS Comptrollers Office website². For the General Fund Town-wide ("A" accounts) alone, there are 225 Revenue codes and 761 Expense codes available for use. The town uses 24 of those revenue account codes and 85 of those expense account codes.

² <http://wwe1.osc.state.ny.us/acctlookup/accountlookup.cfm>



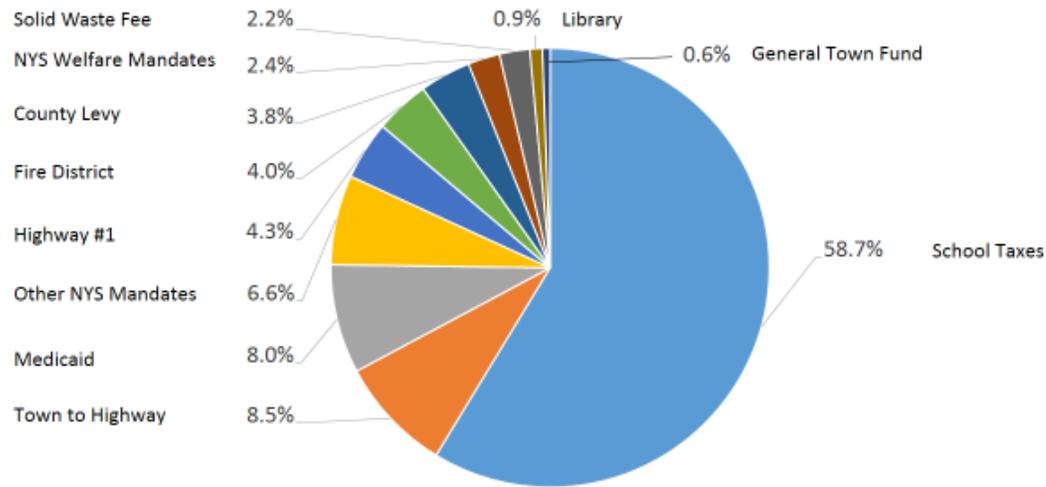
7. Town taxes

Most taxpayers would be surprised to learn that the taxes they pay to the Town of Mamakating is a very small percentage of the total taxes you pay as a property owner. About 60% of the taxes a property owner pays are the School District taxes, although that will vary slightly from school district to school district. The remaining amount (about 40%) is for County and Town combined with any pass-through districts such as Fire and Library.

The School District tax bill is due in September and the County/Town tax bill is due in January. The Town Tax Collector collects the County/Town taxes due in January, but only about 1% of your total annual tax bill is for the Town General Fund and about 2% of your total annual tax bill is for the Town Highway Fund.

For example, a property outside the villages of Wurtsboro and Bloomingburg, assessed at \$100,000, will pay a Town General Fund tax of approximately \$30 and a Town Highway tax of approximately \$60.

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Sample Town-Outside-Village Tax percentages

Delinquent property taxes due to the Town are covered by the County, which is why when property taxes are unpaid eventually the County attempts to recover that money through a tax sale. Meanwhile, the Town is made whole every year by the County, so that any unpaid taxes are not a liability for the Town.



8. General Fund Town-wide Fees collected

8.1 Payments in Lieu of Taxes (A1081)

These are payments made to the Town by commercial property owners, who have negotiated either with the town or with the Sullivan County IDA to make payments usually on a progressive scale that would be less than the taxes on their fully assessed property. This is usually done to encourage commercial property owners to provide economic growth to the community, which should offset the loss in taxes. These records are maintained by the Town Assessor.

8.2 Interest and Penalties (A1090)

Interest and Penalties on any revenue the Town collects, e.g. Property Taxes paid late.

8.3 Franchise Fees (A1170)

Time Warner Cable is the only franchise we currently collect money from.

8.4 Clerk Fees (A1255)

The Town Clerk collects fees for marriage licenses, cat spay/neuter program, and copies of official records such as death and marriage certificates.

8.5 Dog Pound Fees (A1550)

Whenever the Town Dog Control Officer has to take a dog to a shelter, the shelter that houses the dog charges the Town for that service. The owner of the dog is responsible for these fees and they are collected into this fund.

8.6 Park Fees (A2001)

Fees collected by individuals and organizations for renting the use of our Park facilities.

8.7 Pool Revenue (A2002)

Separate fees collected for use of the pool.

8.8 Ball Field Sign Revenue (A2003)

Fees collected for advertising on the park ball field fence or elsewhere on the ball field.



8.9 Recreation Concessions (A2012)

Monies collected at the concession stand during the summer.

8.10 Basketball Revenue (A2013)

Fees collected for participation in the basketball program.

8.11 Pool Fees (A2025)

Fees collected from individuals and families for the use of the pool.

8.12 Camp Fees (A2089)

Fees collected for participation in the summer camp program.

8.13 Interest Earnings (A2401)

Interest collected on our bank accounts.

8.14 Rental of Real Property – Cellular Tower (A2410)

Rental fees collected for the property upon which the cell tower is on.

8.15 Rental, Other – 73 Sullivan Street (A2440)

Rental fees collected for the rental of 73 Sullivan Street to the Wurtsboro Arts Alliance

8.16 Business and Occupation Licenses (A2501)

Licenses fees are collected for certain businesses and occupations. Currently we collect peddler license fees and trailer park license fees.

8.17 Dog Licenses (A2544)

A separate account for dog license fees collected.

8.18 Fines and Bail (A2610)

Fines and bail monies collected by the Town Court. Some of this money is then paid out to New York State.



8.19 State Aid Per Capita (A3001)

The town collects a yearly state aid amount based on the number of residents. New York State determines this amount.

8.20 Mortgage Tax (A3005)

The town collects a tax whenever a property owner files a mortgage with the county for a property within the town.

8.21 Youth Program Aid (A3820)

Youth programs and donations to youth programs



9. General Fund Town Outside-of-Village Fees collected

9.1 Zoning Fees

These are fees collected from applicants to appear before the Zoning Board of Appeals.

9.2 Professional Planner

These are fees collected from applicants to the Planning or Zoning Board where a Professional Planner needs to be consulted.

9.3 Planning Fees

These are fees collected from applicants to appear before the Planning Board.

9.4 Building Fees

These are fees collected from building department applications.

9.5 Parkland Fees

These are fees collected from multi-lot subdivisions towards parklands.

9.6 Planning Attorney Fees

These are fees paid by Planning Board applicants to pay for attorney services of the Planning Board.

9.7 Engineering Fees

These are fees paid by Planning Board applicants to pay for engineer services of the Planning Board.

9.8 General Services Other Governments

Any services the town performs for any other government, including the two villages and the County.



10. Budget Summary

	Appropriations 2016	Less Estimated Revenues 2016	Less Estimated Unexpended Balance	Proposed Amount to be Raised by Taxes 2016	Amount Raised by Taxes 2015	Percent Increase (Decrease)
Main Funds						
A: General Town-wide	2,466,788	1,007,900	100,000	1,358,888	1,268,310	7.14%
B: General Town-Outside-Village	385,311	223,000	-	162,311	153,796	5.54%
DA: Highway Town-wide	1,598,186	196,000	100,000	1,302,186	1,348,867	-3.46%
DB: Highway Town-Outside-Village	1,522,529	200,000	100,000	1,222,529	1,246,907	-1.96%
Total	5,972,814	1,626,900	300,000	4,045,914	4,017,880	0.70%
Special Districts						
SR: Wurtsboro Hills Refuse	71,000			71,000	71,000	0.00%
SL: Summitville Lighting	8,000			8,000	7,130	12.20%
SL: Phillipsport Lighting	6,000			6,000	5,500	9.09%
SF: Westbrookville Fire Co. FPD	164,398			164,398	161,175	2.00%
Total	249,398			249,398	244,805	1.88%
Town Total	6,222,712	1,626,900	300,000	4,295,812	4,262,685	0.77%
Pass-Thru Districts						
Mamakating Library District	250,000			250,000		
Howells Fire District	63,983			63,983		
Bloomingsburg Fire District	648,126			648,126		
Wurtsboro Fire District	545,496			545,496		
Summitville Fire District	238,985			238,985		
Mountindale Fire District	8,963			8,963		
Pass-Thru Total	1,755,553			1,755,553		



11. Tax Cap Calculation:

The tax cap is calculated according to a formula published by the NY State Office of State Comptroller as follows:

Reference	Description	Amount
A	Tax Levy FYE 2015	4,262,685
B	Tax Cap Reserve Plus Interest FYE 2014 used to reduce 2015 Levy	-
C	Tax Cap Reserve Amount (including interest earned) FYE 2015	-
D	Tax Base Growth Factor (published by OSC)	1.0066
E	PILOTs receivable FYE 2015	187,000
F	Tax Exclusion Amount Claimed in FYE 2015	-
G	Allowable Levy Growth Factor (published by OSC)	1.0073
H	PILOTS receivable FYE 2016	115,000
J	Available Carryover from FYE 2015	35,432
T	Total Allowable Tax Levy 2016	4,430,939

The Tax Cap Calculation is used to derive the allowable tax levy for 2016 above as follows:

$$T = (((A - B + C) * D) + E - F) * G - H + J$$

Proposed Tax Levy 2016	4,295,812
Amount (Under)/Over Allowable Tax Levy 2016	(135,127)

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12. Town-wide Revenues

Account	Account Code	Final Adopted 2015	Preliminary 2016	Percent Increase (Decrease)
Payments in Lieu of Taxes	A1081	187,000	115,000	-38.50%
Interest & Penalties	A1090	31,000	35,000	12.90%
Franchise Fees	A1170	61,000	70,000	14.75%
Clerks Fees	A1255	8,000	10,000	25.00%
Dog Pound Fees	A1550	1,500	2,000	33.33%
Park Fees	A2001	25,000	25,000	-
Pool Revenue	A2002	5,870	7,000	19.25%
Ball Field Sign Revenue	A2003	1,000	1,500	50.00%
Recreation Concessions	A2012	4,000	6,500	62.50%
Basketball Revenue	A2013	3,000	3,000	-
Pool Fees	A2025	2,000	2,000	-
Camp Fees	A2089	115,000	115,000	-
Interest Earnings	A2401	3,000	2,800	-6.67%
Rental of Real Property (Cell Tower)	A2410	45,000	55,000	22.22%
Rental, Other (73 Sullivan St)	A2440	601	600	-0.17%
Buss & OCC Licenses	A2501	6,000	6,000	-
Dog Licenses	A2544	4,000	4,000	-
Fines & Bail	A2610	375,000	400,000	6.67%
State Aid- Per Capita	A3001	25,000	25,000	-
Mortgage Tax	A3005	150,000	120,000	-20.00%
Youth Program Aid	A3820	2,500	2,500	-
Total Revenues		1,055,471	1,007,900	-4.51%

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13. Town-wide Appropriations

Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
TOWN BOARD				
Personal Services	A1010.10	41,600	44,668	3,068
Contractual Expenditures	A1010.40	2,300	2,300	-
Insurance	A1010.41	13,025	-	(13,025)
	TOTAL	56,925	46,968	(9,957)
JUSTICES				
Personal Services – Judge Dolan	A1110.10	27,705	28,536	831
Personal Services – Judge Welsh	A1110.10A	29,705	30,536	831
Personal Services – Clerks - Dolan FT	A1110.11	35,671	36,696	1,025
Personal Services – Clerks - Dolan PT	A1110.11A	15,860	16,336	476
Personal Services – Clerks - Welsh FT	A1110.11B	35,671	36,696	1,025
Personal Services – Clerks - Welsh PT	A1110.11C	15,860	16,336	476
Personal Services – Bailiffs - Welsh	A1110.13	9,866	12,234	2,368
Personal Services – Bailiffs - Dolan	A1110.14	9,866	12,234	2,368
Contractual Expenditures – Dolan	A1110.40	8,000	6,000	(2,000)
Contractual Expenditures – Welsh	A1110.40A	8,000	6,000	(2,000)
	TOTAL	196,204	201,604	5,400
SUPERVISOR				
Personal Services - Supervisor	A1220.10	28,394	29,246	852
Personal Services - Deputy Supervisor	A1220.10A	5,200	5,200	-
Personal Services - Acct Clerk	A1220.11	34,171	38,459	4,288
Personal Services - Bookkeeper	A1220.13	14,851	15,297	446
Personal Services - Acct Clerk	A1220.12	35,501	36,551	1,050
Contractual Expenditures	A1220.40	13,000	12,000	(1,000)
Contractual Expenditures - Paychex	A1220.42	13,000	14,000	1,000
	TOTAL	144,117	150,753	6,636

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Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
INDEPENDENT ACCOUNTANT				
Contractual Expenditures	A1320.40	12,000	18,000	6,000
	TOTAL	12,000	18,000	6,000
TAX COLLECTION				
Personal Services - Tax Collector	A1330.10	14,468	14,902	434
Personal Services - Deputy Collector	A1330.11	6,419	6,611	192
Personal Services - Clerks	A1330.12	9,095	12,000	2,905
Equipment Contractual Expenditures	A1330.20	200	-	(200)
Contractual Expenditures	A1330.40	7,000	7,500	500
	TOTAL	37,182	41,013	3,831
ASSESSORS				
Personal Services - Assessor	A1355.10	64,226	66,093	1,867
Personal Services - Asst. Assessor	A1355.14	34,671	35,696	1,025
Equipment Contractual Expenditures	A1355.20	500	500	-
Contractual Expenditures	A1355.40	6,700	6,700	-
	TOTAL	106,097	108,989	2,892
TOWN CLERK				
Personal Services - Clerk	A1410.10	44,944	46,292	1,348
Personal Services - Deputy Clerk	A1410.11	34,671	35,696	1,025
Records Management Officer	A1410.16	6,098	6,281	183
Contractual Expenditures	A1410.40	10,000	8,000	(2,000)
Records Mgt. – Personal Services	A1410.12	500	500	-
Records Mgt. - Contractual Expenditures	A1410.41	500	500	-
	TOTAL	96,713	97,269	556

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Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
ATTORNEY				
Contractual Expenditures	A1420.40	68,627	125,000	56,373
Contractual Expenditures	A1420.41	100	100	-
Tax Certs - Contractual Expenditures	A1420.42	32,000	20,000	(12,000)
Attorney-Prosecutor - Dolan	A1420.43	15,000	15,000	-
Attorney-Prosecutor - Welsh	A1420.43A	15,000	15,000	-
TOTAL		130,727	175,100	44,373
ENGINEER				
Contractual Expenditures	A1440.40	10,000	12,000	2,000
TOTAL		10,000	12,000	2,000
ELECTIONS				
Contractual Expenditures	A1450.40	250	250	-
TOTAL		250	250	-
BOARD OF ETHICS				
Personal Services	A1470.10	500	-	(500)
Contractual Expenditures	A1470.40	1000	1000	-
TOTAL		1,500	1,000	(500)
PUBLIC WORKS ADMIN				
Personal Services	A1490.10	41,543	42,729	1,186
Personal Services - Overtime	A1490.11	8,000	8,500	500
TOTAL		49,543	51,229	1,686

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Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)	
INTERGOVERNMENT CO-OR					
Personal Services	A1500.10	-	-	-	These appropriations have been reassigned to the A7020 account (Parks and Recreation) upon advice of the accountant. See page 28
Equipment - Contractual Expenditures	A1500.20	200	-	(200)	
Contractual Expenditures	A1500.40	750	-	(750)	
Per Diem - Contractual Expenditures	A1500.41	19,776	-	(19,776)	
TOTAL		20,726	-	(20,726)	
BUILDINGS /GROUNDS					
Personal Services	A1620.10	38,563	39,720	1,157	
Concession Stand Personal Services	A1620.11	-	1,600	1,600	
Contractual Expenditures	A1620.40	164,700	165,985	1,285	
Concession Stand Contractual Expenditures	A1620.41	4,000	4,000	-	
New Equipment Town Hall	A1620.42	32,433	32,433	-	
Troopers - Contractual Expenditures	A1620.45	18,000	8,000	(10,000)	
TOTAL		257,696	251,738	(5,958)	
CENTRAL PRINTING AND MAILING					
Contractual Expenditures	A1670.40	-	8,400	8,400	This appropriation has been reassigned from the A9070.80 account (Postage) upon advice of the accountant. See page 29
TOTAL		-	8,400	8,400	
CENTRAL DATA PROCESSING					
Contractual Expenses	A1680.40	12,000	12,000	-	
TOTAL		12,000	12,000	-	
SPECIAL ITEMS					
Unallocated Insurance	A1910.40	41,638	90,000	48,362	
Municipal Association Dues	A1920.40	1,450	1,450	-	
TOTAL		43,088	91,450	48,362	
TOTAL GENERAL GOVERNMENT & SUPPORT		1,174,768	1,267,763	83,395	

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Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
CONTROL OF DOGS				
Personal Services	A3510.10	38,479	39,633	1,154
Equipment - Contractual Expenditures	A3510.20	1,000	1,000	-
Contractual Expenditures	A3510.40	7,500	7,500	-
Control of Cats - Contractual Expenditures	A3510.50	6,000	6,000	-
	TOTAL	52,979	54,133	1,154
AMBULANCE				
Contractual Expenditures	A04540.40	47,820	47,820	-
	TOTAL	47,820	47,820	-
	TOTAL PUBLIC SAFETY	100,799	101,953	1,154
SUPERINTENDENT OF HIGHWAYS				
Personal Services	A5010.10	63,582	65,489	1,907
Personal Services	A5010.11	2,000	2,000	-
Contractual Expenditures	A5010.40	40,000	45,000	5,000
	TOTAL	105,582	112,489	6,907
STREET LIGHTING				
Contractual Expenditures	A5182.40	22,320	23,000	680
	TOTAL	22,230	23,000	680
	TOTAL TRANSPORTATION	127,902	135,489	7,587

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Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
PUBLICITY				
Contractual Expenditures	A6410.40	17,500	25,000	7,500
VETERANS SERVICES				
Contractual Expenditures	A6510.40	2,500	2,500	-
TOTAL ECONOMIC ASSISTANCE		20,000	27,500	7,500

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Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)	
PARKS, RECS & HISTORICAL PRESERV.					
Personal Services- Director	A7110.10	34,171	37,196	3,025	
Personal Services	A7110.11	68,217	56,270	(11,947)	
Contractual Expenditures	A7110.40	60,000	62,000	2,000	
Equipment (Grant Office)	A7020.20		200	200	
Contractual (Grant Office)	A7020.40		1,000	1,000	
Per Diem (Grant Office)	A7020.41		12,000	12,000	
TOTAL		162,388	168,666	6,278	
SPECIAL RECREATION					
Personal Services	A7150.10	30,000	-	(30,000)	Reassigned to A7180.10
Contractual Services	A7150.40	5,000	-	(5,000)	Reassigned to A7180.40
Youth Activities	A7170.40	8,500	-	(8,500)	Reassigned to A7310.42
Personal Services	A7180.10	-	40,000	40,000	Reassigned from A7150.10
Contractual Services	A7180.40	-	5,000	5,000	Reassigned from A7150.40
TOTAL		43,500	45,000	1,500	
YOUTH PROGRAM					
Personal Services	A7310.10	95,000	100,000	5,000	
Contractual Expenditures	A7310.40	5,000	10,000	5,000	
Boys & Girls Club	A7310.41	30,000	-	(30,000)	
Youth Activities	A7310.42	-	8,500	8,500	Reassigned from A7170.4
TOTAL		130,000	118,500	(11,500)	
CELEBRATIONS					
Contractual Expenditures	A7550.40	1,500	-	(1,500)	
ADULT RECREATION					
Mamakating Walks – Personal Services	A7620.10	2,000	2,000	-	
Seniors - Contractual Expenditures	A7620.40	7,600	7,600	-	
Mamakating Walks - Contractual Expenditures	A7620.41	200	-	(200)	
TOTAL		11,300	9,600	(1,700)	

These appropriations have been reassigned from the A1500 account (Parks and Recreation) upon advice of the accountant. See page 25.

Town of Mamakating Preliminary Annual Budget for 2016



HOME AND COMMUNITY SERVICES

Landfill Monitoring – Contractual Expenditures	A8160.40`	-	12,000	12,000
Cemetery – Contractual Expenditures	A8810.40	600	600	-
TOTAL		600	12,600	12,000

TOTAL CULTURE & RECREATION		347,788	354,366	6,578
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EMPLOYEE BENEFITS

NYS Retirement	A9010.80	155,000	146,826	(8,174)
Social Security	A9030.80	79,739	83,000	3,261
Unemployment Insurance	A9050.80	-	5,000	5,000
Disability Insurance	A9055.80	6,050	6,500	450
Medical & Dental Insurance	A9060.80	302,135	338,391	36,256
TOTAL		542,924	579,717	36,793

POSTAGE

Unallocated Postage	A9070.80	9,600		(9,600)
TOTAL		9,600	-	(9,600)

This appropriation has been reassigned to the A1670.40 account (Postage) upon advice of the accountant. See page 25

TOTAL UNDISTRIBUTED		552,524	579,717	27,193
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TOTAL GENERAL FUND TOWN-WIDE APPROPRIATIONS		2,323,781	2,466,788	143,007
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14. Town Outside-of-Village Revenues

Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
Zoning Fees	B2110	4,000	4,000	-
Professional Planner	B2111	8,000	8,000	-
Planning Fees	B2115	12,000	12,000	-
Building Fees	B1560	110,000	110,000	-
Parkland Fees	B2116	12,000	12,000	-
Planning Attorney Fees	B2117	1,000	1,000	-
Engineering Fees	B2770	50,000	50,000	-
General Services Other Government	B2210	25,205	26,000	795
TOTAL TOWN OUTSIDE-OF-VILLAGE REVENUES		222,205	223,000	795



15. Town Outside-of-Village Appropriations

Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)	
SAFETY INSPECTION					
Personal Services - Building Inspector	B3620.10	50,402	52,399	1,997	
Personal Services - Assistant Building Inspector	B3620.10A	25,205	25,961	756	
Personal Services - Clerk FT	B3620.12	35,671	37,196	1,525	
Equipment - Contractual Expenditures	B3620.20	2,700	2,700	-	
Contractual Expenditures	B3620.40	7,500	7,500	-	
Demolitions - Contractual Expenditures	B3620.41	-	1,000	1,000	
Unsafe Buildings/Court - Contractual	B3620.44	5,000	-	(5,000)	Reassigned to B3650.40
Unsafe Buildings/Court - Contractual	B3650.40	-	5,000	5,000	Reassigned from B3620.44
TOTAL		126,478	131,756	5,278	
BOARD OF HEALTH					
Personal Services	B4010.10	1,500	1,500	-	
Contractual Expenditures	B4010.40	150	150	-	
TOTAL		1,650	1,650	-	
VITAL STATISTICS					
Personal Services	B4020.10	4,093	4,216	123	
Records Management	B4020.40	200	2,000	1,800	
TOTAL		4,293	6,216	1,923	

Town of Mamakating Preliminary Annual Budget for 2016



Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
ZONING				
Personal Services	B8010.10	5,861	6,037	176
Contractual Expenditures	B8010.40	2,300	2,300	-
Board Members	B8010.11	4,000	4,000	-
Zoning Legal	B8010.41	5,000	5,000	-
	TOTAL	17,161	17,337	176
PLANNING				
Personal Services	B8020.10	17,454	17,978	524
Board Members	B8020.11	11,000	11,000	-
Contractual Expenditures	B8020.40	6,000	6,000	-
Personal Services - Legal	B8020.41	15,929	15,929	-
Personal Services - Master Plan Secretary	B8030.10	500	500	-
Research (Master Plan) Contractual	B8030.40		5,000	5,000
Contractual Expenditures - Engineer	B8040.42	50,000	50,000	-
Contractual Expenditures - Planner	B8040.45	8,000	8,000	-
Legal Services	B8020.46	3,000	3,000	-
Equipment	B8020.20	400	400	-
	TOTAL	112,283	117,807	5,524

Reassigned from B511N. See page 33

Town of Mamakating Preliminary Annual Budget for 2016



Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
TOWN CLEANUP				
Town Clean Up Contractual	B8160.40	10,000	10,000	-
	TOTAL	10,000	10,000	-
EMPLOYEE BENEFITS				
State Retirement	B9010.80	40,295	35,000	(5,295)
Social Security	B9030.80	10,436	11,000	564
Disability Insurance	B9055.80	1,000	1,451	451
Medical & Dental Insurance	B9060.80	47,405	53,094	5,689
	TOTAL	99,136	100,545	1,409
BUDGETARY PROVISIONS				
Master Plan Reserve Fund	B511N	5,000	-	(5,000)
	TOTAL	5,000	-	(5,000)
TOTAL OUTSIDE-OF-VILLAGE APPROPRIATIONS		376,001	385,311	9,310

This appropriation has been reassigned to the B8030,40 account (Postage) upon advice of the accountant. See page 32



16. Highway Town-Wide Revenues

Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
Services for Other Governments	DA2300	195,000	195,000	-
Interest Earnings	DA2401	1,000	1,000	-
TOTAL HIGHWAY TOWN-WIDE REVENUES		196,000	196,000	-



17. Highway Town-Wide Appropriations

Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
MACHINERY				
Personal Services	DA5130.10	159,494	164,279	4,785
Equipment	DA5130.20	170,000	190,000	20,000
Contractual Expenditures	DA5130.40	160,000	165,000	5,000
	TOTAL	489,494	519,279	29,785
BRUSH REMOVAL				
Brush – Contractual Expenditures	DA5140.40	1,000	1,000	-
	TOTAL	1,000	1,000	-
SNOW REMOVAL				
Personal Services	DA5142.10	386,777	398,380	11,603
Personal Services - Overtime	DA5142.11	80,000	80,000	-
Personal Services - Part time	DA5142.12	15,000	16,000	1,000
Contractual Expenditures	DA5142.40	375,000	390,000	15,000
	TOTAL	856,777	884,380	27,603
EMPLOYEE BENEFITS				
State Retirement	DA9010.80	101,000	91,000	(10,000)
Social Security	DA9030.80	46,965	47,000	35
Disability Ins	DA9055.80	500	500	-
Medical & Dental Insurance	DA9060.80	49,131	55,027	5,896
	TOTAL	197,596	193,527	(4,069)
TOTAL HIGHWAY TOWN-WIDE APPROPRIATIONS		1,544,867	1,598,186	53,319



18. Highway Outside-Of-Village Revenue

Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
State Aid	DB3501	200,000	200,000	-
TOTAL HIGHWAY OUTSIDE-OF-VILLAGE REVENUE		200,000	200,000	-

19. Highway Outside-Of-Village Appropriations

Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
HIGHWAY MAINTENANCE				
Personal Services	DB5110.10	316,788	326,292	9,504
Contractual	DB5110.40	340,000	340,000	-
Gasoline and Diesel	DB5110.40A	130,000	130,000	-
Contractual - Insurance	DB5110.41	37,389	70,000	32,611
Contractual - CHIPS	DB5110.42	200,000	200,000	-
TOTAL		1,024,177	1,066,292	42,115
EMPLOYEE BENEFITS				
State Retirement	DB9010.80	47,622	41,000	(6,622)
Social Security	DB9030.80	40,000	40,000	-
Disability Insurance	DB9055.80	3,200	3,500	300
Medical & Dental Insurance	DB9060.80	331,908	371,737	39,829
TOTAL		422,730	456,237	33,507
TOTAL HIGHWAY OUTSIDE-OF-VILLAGE APPROPRIATIONS		1,446,907	1,522,529	75,622



20. Special Districts Appropriations

Account	Account Code	Final Adopted 2015	Preliminary 2016	Increase (Decrease)
Wurtsboro Hills Refuse & Garbage District	SR8160.40	71,000	71,000	-
TOTAL		71,000	71,000	-
Summitville Lighting District	SL5182.40	7,130	8,000	870
Phillipsport Lighting District	SL5182.41	5,500	6,000	500
TOTAL		12,630	14,000	1,370
Westbrookville Fire Protection District	SF3410.40	161,175	164,398	3,223
TOTAL		161,175	164,398	3,223
TOTAL SPECIAL DISTRICTS		241,630	246,175	4,545



21. Schedule of Salaries of Elected Officials – 2016

Account Code	Title	Number of persons	Official Salary per person	Total for all persons
A1220.10	Supervisor	1	29,246	29,246
A1010.10	Town Board	4	11,167	44,668
A1410.10	Town Clerk	1	46,292	46,292
A1330.10	Tax Collector	1	14,902	14,902
A1110.10	Town Justice Dolan	1	28,536	28,536
A1110.10A	Town Justice Welsh	1	30,536	30,536
A5010.10	Highway Superintendent	1	65,489	65,489