Town of Mamakating, NY
PRELIMINARY Budget
For January 1, 2017
Through December 31, 2017

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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 town provides its residents that are not residents of the village since the villages provide those services for their residents, fore example: Building permits, 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 of those district boards the money in one lump sum at the beginning of the year.

3. Special Districts

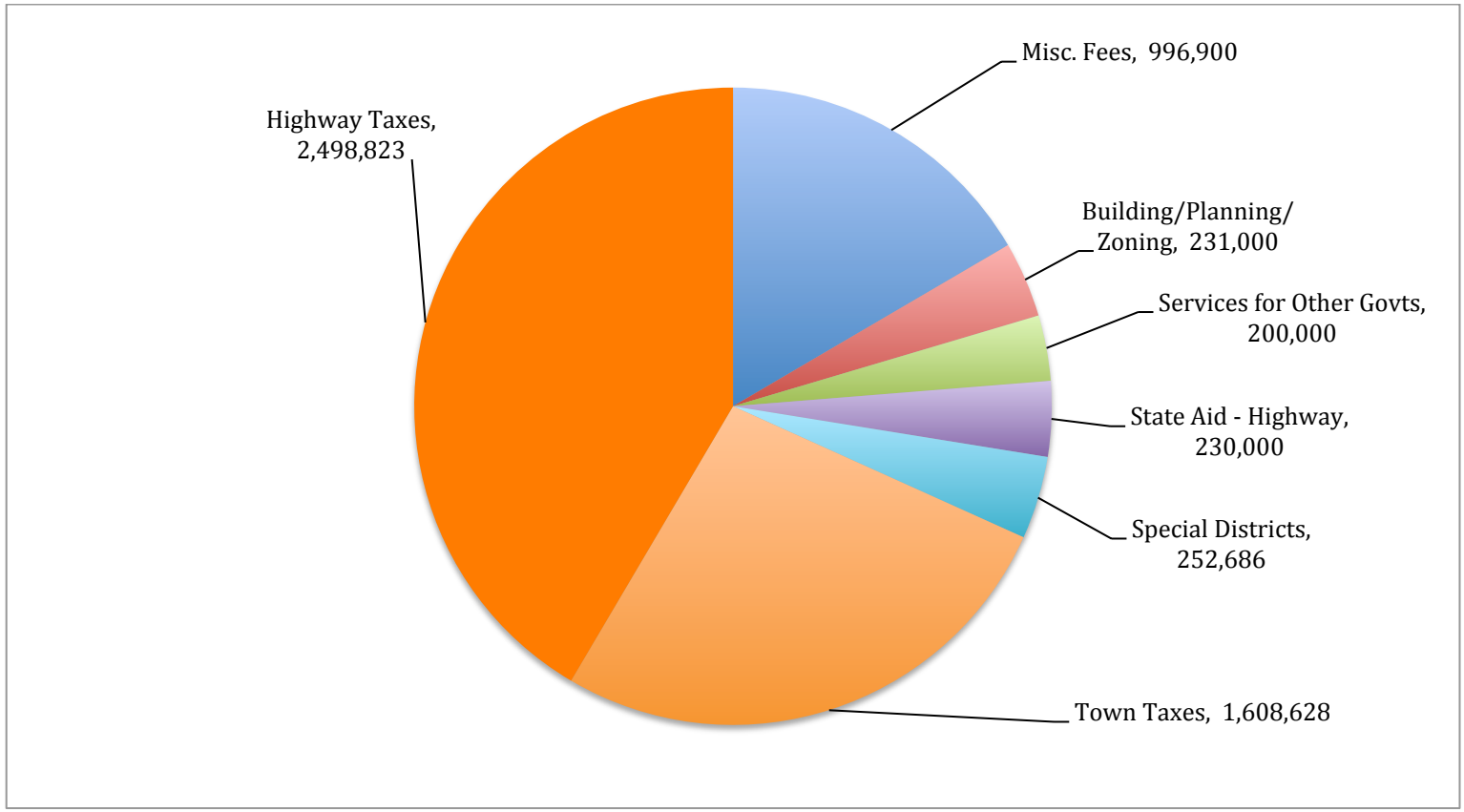
There are also special districts, which in the Town of Mamakating consist of the following:

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

These districts are taxed for the property owners and residents who live within them, but the Town Board manages the funds, and spends the money for these districts. The Westbrookville Fire Protection District is slightly different in that the District, through the Town Board, has a five-year contract with the Westbrookville Fire Department to provide fire protection and first aid services to persons and properties within the District, and the Fire Department expends those funds as the Fire Department deems in the public's best interest.

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: 2017 Preliminary Budget

5. Where does the money go?

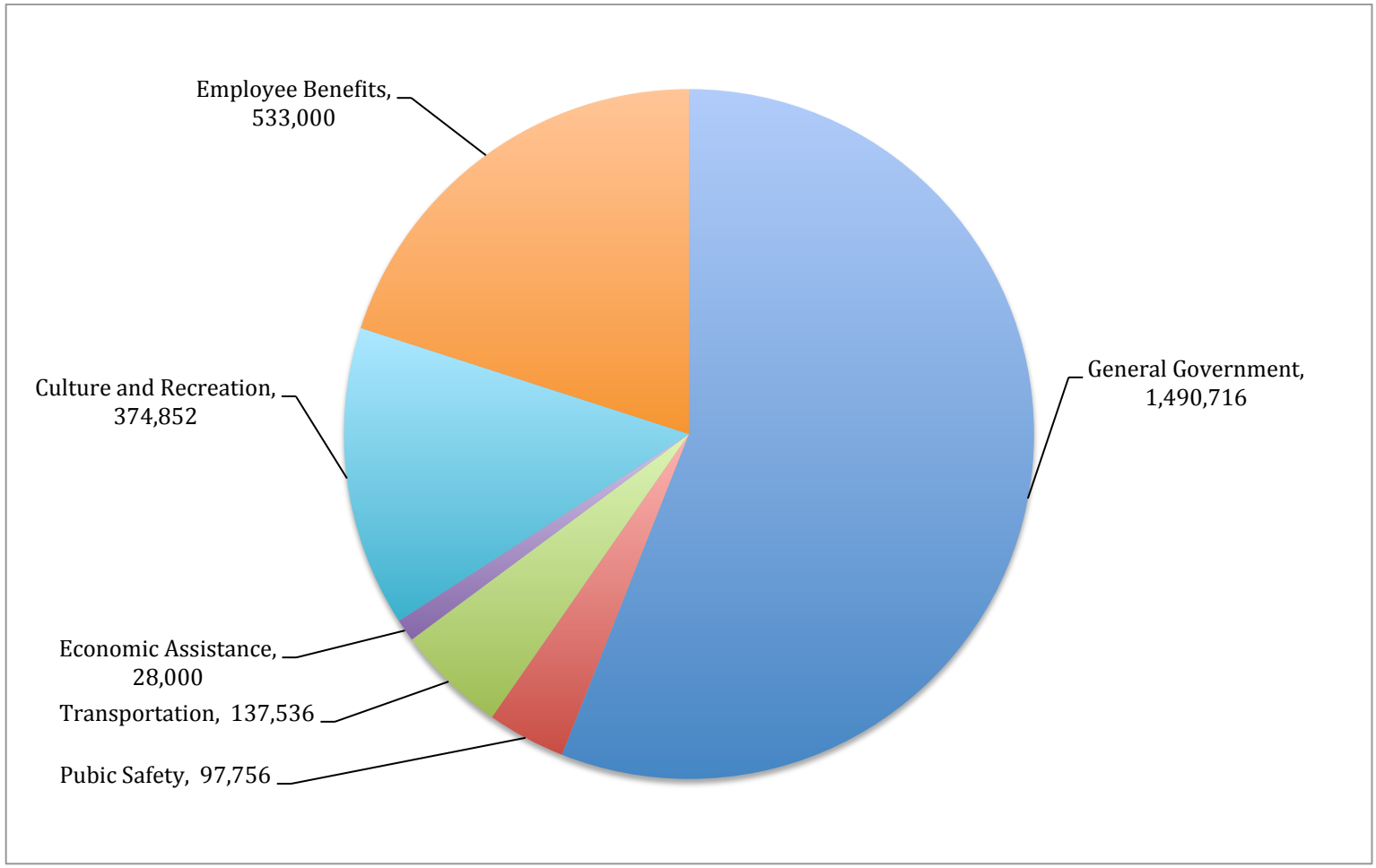
The Town must adopt a balanced budget so that all the money collected is projected to be spent. Of course a budget is only a prediction. We estimate what fees we will collect and we estimate what we will need to spend. The only amounts we can rely on are the taxes because they are raised based on assessed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

During the year, some amounts collected and spent may differ from what is budgeted. For example 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, but instead based on previous years' data.

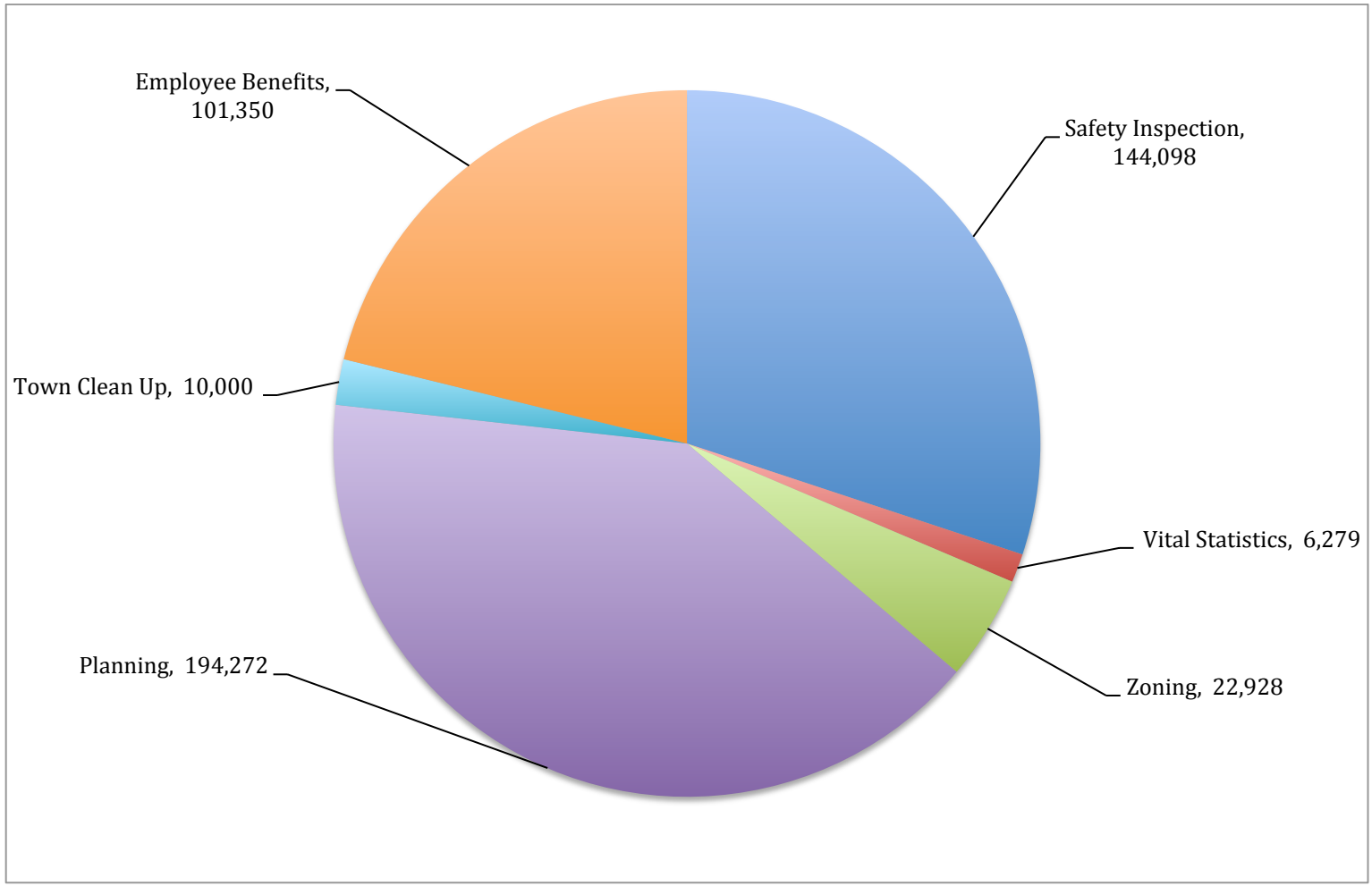
The Town General Fund can be considered the money that runs the town hall and the services that the town hall provides. The General Fund is used for everything the Town needs to spend money on which is not covered by the Highway Fund. There are town employees and elected officials who are paid as employees, 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".

This is the chart of the predicted Town-wide expenses for 2017:



Source: 2017 Preliminary Budget

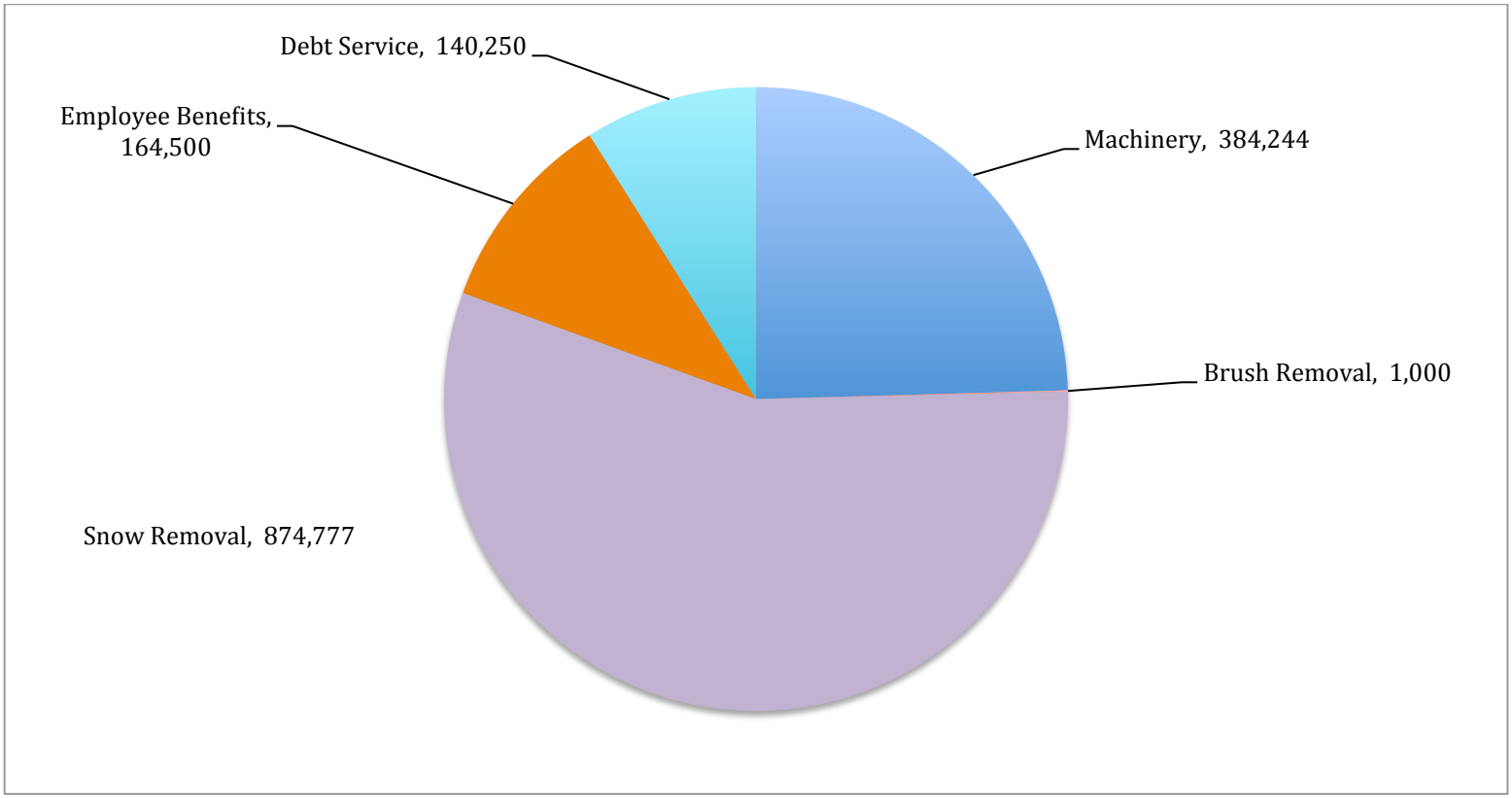
This is the chart of the predicted Town Outside-of-village expenses for 2017:



Source: 2017 Preliminary Budget

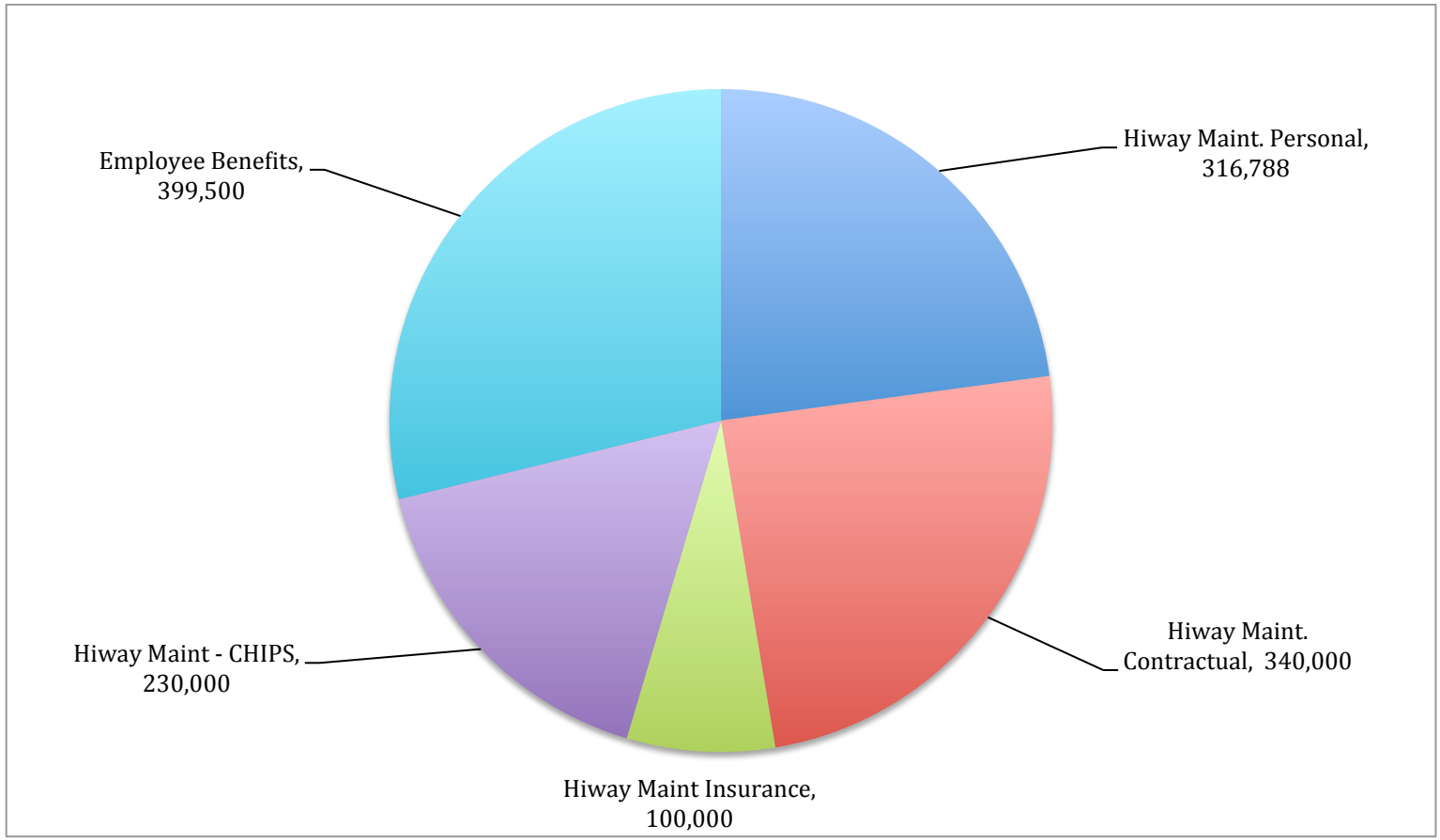
The Town Highway Funds are the monies that run the Highway Department, including the employees, cost of maintaining and replacing the equipment, and the maintenance of the roads of Mamakating. Much of the contractual amount is for materials used for road maintenance, including paving materials and salt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

Here is a chart of the predicted Highway Town-wide fund expenses for 2017:



Source: 2017 Preliminary Budget

Here is chart of the predicted Highway Outside-of-Village fund expenses for 2017:



Source: 2017 Preliminary Budget

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	1110.10	Municipal Court, Personal Services
1010.20	Legislative Board, Equipment & Capital Outlay	1110.20	Municipal Court, Equipment & Capital Outlay
1010.40	Legislative Board, Contractual Expenses	1110.40	Municipal Court, Contractual Expenses

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 website[2]. 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.

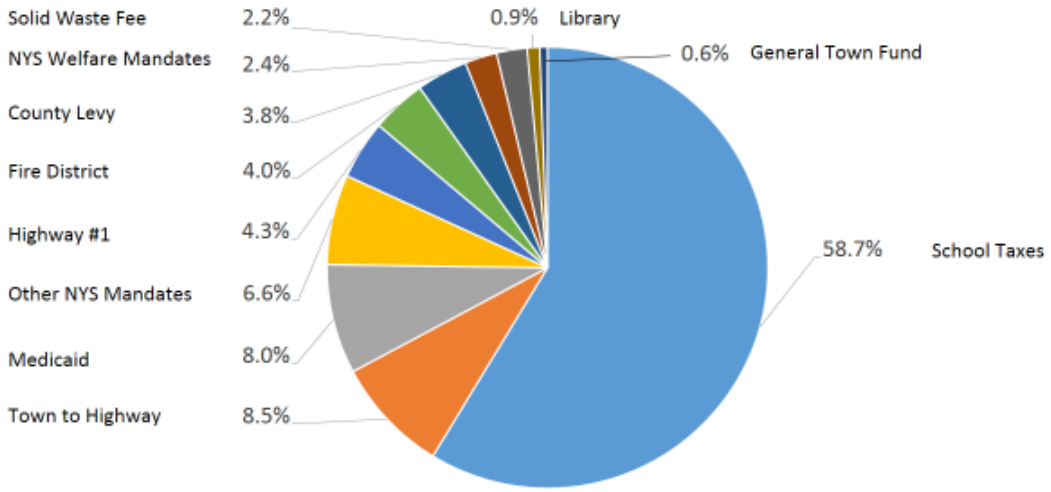
[2] http://wwe1.osc.state.ny.us/acctlookup/accountlookup.cfm

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. Of course this varies depending on circumstances such as which Fire District you are in and whether or not you are in one of the Special Districts mentioned above.

For example, a property outside the villages of Wurtsboro and Bloomingburg, assessed at $100,000, could pay a Town General Fund tax of approximately $30 and a Town Highway tax of approximately $60. This taxpayer's total tax bill (School plus County/Town) would be approximately $3000. Therefore a 2% tax increase in town taxes means this taxpayer would see his tax bill increase by about $1.80.



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 2017	Less Estimated Revenues 2017	Less Estimated Unexpended Balance	Proposed Amount to be Raised by Taxes 2017	Amount Raised by Taxes 2016	Percent Increase (Decrease)
Main Funds						
A: General Town-wide	2,661,860	996,900	350,995	1,313,965	1,446,317	-9.15%
B: General Town-Outside-Village	478,927	231,000	-	247,927	162,311	52.75%
DA: Highway Town-wide	1,564,771	201,500	-	1,363,271	1,285798	6.03%
DB: Highway Town-Outside-Village	1,516,288	254,000	-	1,262,288	1,213,025	4.06%
Total	**6,221,846**	**1,683,400**	**350,995**	**4,187,451**	**4,107,451**	**1.95%**
Special Districts						
SR: Wurtsboro Hills Refuse	71,000			71,000	71,000	0.00%
SL: Summitville Lighting	8,000			8,000	8,000	0.00%
SL: Phillipsport Lighting	6,000			6,000	6,000	0.00%
SF: Westbrookville Fire Co. FPD	167,686			167,686	164,398	2.00%
Total	**252,686**			**252,686**	**249,398**	**1.32%**
Town Total	**6,474,532**	**1,683,400**	**350,995**	**4,440,137**	**4,356,849**	**1.91%**
Pass-Thru Districts						
Mamakating Library District	260,000			260,000	250,000	4.00%
Howells Fire District	67,429			67,429	64,095	5.20%
Bloomingburg Fire District	517,234			517,234	512,104	1.00%
Wurtsboro Fire District	548,790			548,790	545,496	0.60%
Summitville Fire District	240,031			240,031	238,985	0.44%
Mountaindale Fire District	8,948			8,948	8,948	0.00%
Pass-Thru Total	**1,642,432**			**1,642,432**	**1,619,628**	**1.41%**

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 2016	4,356,849
B	Tax Cap Reserve Plus Interest FYE 2015 used to reduce 2016 Levy	0
C	Tax Cap Reserve Amount (including interest earned) FYE 2016	0
D	Tax Base Growth Factor (published by OSC)	1.0105
E	PILOTs receivable FYE 2016	100,000
F	Tax Exclusion Amount Claimed in FYE 2016	0
G	Allowable Levy Growth Factor (published by OSC)	1.0068
H	PILOTS receivable FYE 2017	100,000
J	Available Carryover from FYE 2016	12,524
T	**Total Allowable Tax Levy 2017**	**4,445,738**

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 2017	**4,440,137**
Amount (Under)/Over Allowable Tax Levy 2017	**5,601**

12. Town-wide Revenues

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)	Percent Increase (Decrease)
Payments in Lieu of Taxes	A1081	100,000	100,000	-	-
Interest & Penalties	A1090	35,000	35,000	-	-
Franchise Fees	A1170	70,000	70,000	-	-
Clerks Fees	A1255	10,000	10,000	-	-
Dog Pound Fees	A1550	2,000	2,000	-	-
Park Fees	A2001	25,000	25,000	-	-
Pool Revenue	A2002	7,000	8,000	1,000	14.29%
Ball Field Sign Revenue	A2003	1,500		(1,500)	-
Recreation Concessions	A2012	6,500	4,000	(2,500)	-38.46%
Basketball Revenue	A2013	3,000	3,000	-	-
Pool Fees	A2025	2,000	2,000	-	-
Camp Fees	A2089	115,000	100,000	(15,000)	-13.04%
Interest Earnings	A2401	2,800	2,800	-	-
Rental of Real Property (Cell Tower)	A2410	55,000	60,000	5,000	9.09%
Rental, Other (73 Sullivan St)	A2440	600	600	-	-
Buss & OCC Licenses	A2501	6,000	6,000	-	-
Dog Licenses	A2544	4,000	4,000	-	-
Fines & Bail	A2610	400,000	400,000	-	-
Gifts and Donations (Grants)	A2705		2,000		-
Employee Contributions	A2709		15,000		-
Unclassified	A2770			-	-
State Aid- Per Capita	A3001	25,000	25,000	-	-
Mortgage Tax	A3005	120,000	120,000	-	-
Youth Program Aid	A3820	2,500	2,500	-	-
Total Revenues		**992,900**	**996,900**	**(13,000)**	**-0.01%**

13. Town-wide Appropriations

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
GENERAL GOVERNMENT & SUPPORT				
TOWN BOARD				
Personal Services	A1010.10	44,668	45,338	670
Contractual Expenditures	A1010.40	2,300	2,300	-
Insurance	A1010.41	-	-	-
TOTAL		**46,968**	**47,638**	**670**
JUSTICES				
Personal Services – Judge Dolan	A1110.10	28,536	28,964	428
Personal Services – Judge Welsh	A1110.10A	30,536	30,964	428
Personal Services – Clerks - Dolan FT	A1110.11	36,696	37,714	1,018
Personal Services – Clerks - Dolan PT	A1110.11A	16,336	16,581	245
Personal Services – Clerks - Welsh FT	A1110.11B	36,696	37,214	518
Personal Services – Clerks - Welsh PT	A1110.11C	16,336	16,581	245
Personal Services – Bailiffs - Welsh	A1110.13	12,234	16,007	3,773
Personal Services – Bailiffs - Dolan	A1110.14	12,234	19,098	6,864
Contractual Expenditures – Dolan	A1110.40	6,000	6,000	-
Contractual Expenditures – Welsh	A1110.40A	6,000	6,000	-
TOTAL		**201,604**	**215,123**	**13,519**
SUPERVISOR				
Personal Services - Supervisor	A1220.10	29,246	29,685	439
Personal Services - Deputy Supervisor	A1220.10A	5,200	7,800	2,600
Personal Services - Acct Clerk	A1220.11	38,459	39,042	583
Personal Services - Bookkeeper	A1220.13	15,297	15,526	229
Personal Services - Acct Clerk	A1220.12	36,551	37,102	551
Personal Services-Budget Officer	A1220.14	34,336	34,851	515
Contractual Expenditures	A1220.40	12,000	10,000	(2,000)
Contractual Expenditures - Paychex	A1220.42	14,000	14,000	-
TOTAL		**185,089**	**188,006**	**2,917**

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
INDEPENDENT ACCOUNTANT				
Contractual Expenditures	A1320.40	18,000	18,000	-
TOTAL		**18,000**	**18,000**	**-**
TAX COLLECTION				
Personal Services - Tax Collector	A1330.10	12,720	15,126	224
Personal Services - Deputy Collector	A1330.11	5,853	6,710	99
Personal Services - Clerks	A1330.12	7,794	12,180	180
Equipment Contractual Expenditures	A1330.20	-		-
Contractual Expenditures	A1330.40	7,746	7,875	375
TOTAL		**41,013**	**41,891**	**878**
ASSESSORS				
Personal Services - Assessor	A1355.10	66,093	48,713	(17,380)
Personal Services - Asst. Assessor	A1355.14	35,696	35,714	18
Equipment Contractual Expenditures	A1355.20	500	-	(500)
Contractual Expenditures	A1355.40	6,700	6,700	-
TOTAL		**108,989**	**91,127**	**(17,862)**
TOWN CLERK				
Personal Services - Clerk	A1410.10	46,292	46,986	694
Personal Services - Deputy Clerk	A1410.11	35,696	36,214	518
Records Mgt. – Personal Services	A1410.12	500		(500)
Records Management Officer	A1410.16	6,281	6,375	94
Contractual Expenditures	A1410.40	8,000	7,000	(1,000)
Records Mgt. - Contractual Expenditures	A1410.41	500	500	-
TOTAL		**97,269**	**97,075**	**(194)**

Account		Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
ATTORNEY					
Contractual Expenditures		A1420.40	125,000	155,000	30,000
Contractual Expenditures		A1420.41	100	-	(100)
Tax Certs - Contractual Expenditures		A1420.42	20,000	20,000	-
Attorney-Prosecutor - Dolan		A1420.43	15,000	13,000	(2,000)
Attorney-Prosecutor - Welsh		A1420.43A	15,000	13,000	(2,000)
	TOTAL		**175,100**	**201,000**	**25,900**
ENGINEER					
Contractual Expenditures		A1440.40	12,000	22,000	10,000
	TOTAL		**12,000**	**22,000**	**10,000**
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	44,729	45,330	601
Personal Services - Overtime		A1490.11	8,500	8,500	-
	TOTAL		**53,229**	**53,830**	**601**

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
BUILDINGS /GROUNDS				
Personal Services	A1620.10	39,720	80,662	40,942
Concession Stand Personal Services	A1620.11	1,600	1,200	(400)
Contractual Expenditures	A1620.40	165,985	165,000	(985)
Concession Stand Contractual Expenditures	A1620.41	4,000	4,000	-
New Equipment Town Hall	A1620.42	67,433	50,000	(17,433)
Troopers - Contractual Expenditures	A1620.45	8,000	6,500	(1,500)
TOTAL		**286,738**	**307,362**	**20,624**
CENTRAL PRINTING AND MAILING				
Contractual Expenditures	A1670.40	8,400	8,400	-
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	110,000	125,000	15,000
Municipal Association Dues	A1920.40	1,450	1,450	-
Contingency Fund	A1990.40	50,000	59,564	9,564
TOTAL		**161,450**	**186,014**	**24,564**
TOTAL GENERAL GOVERNMENT & SUPPORT		**1,409,099**	**1,490,716**	**81,617**

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
PUBLIC SAFETY				
CONTROL OF DOGS				
Personal Services	A3510.10	39,633	45,000	5,367
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		**54,133**	**59,500**	**5,367**
AMBULANCE				
Contractual Expenditures	A04540.40	47,820	38,256	(9,564)
TOTAL		**47,820**	**38,256**	**(9,564)**
TOTAL PUBLIC SAFETY		**101,953**	**97,756**	**(4,197)**
TRANSPORTATION				
SUPERINTENDENT OF HIGHWAYS				
Personal Services	A5010.10	63,582	64,536	954
Contractual Expenditures	A5010.40	45,000	50,000	5,000
TOTAL		**108,582**	**114,536**	**5,954**
STREET LIGHTING				
Contractual Expenditures	A5182.40	23,000	23,000	-
TOTAL		**23,000**	**23,000**	**-**
TOTAL TRANSPORTATION		**131,582**	**137,536**	**5,954**

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
ECONOMIC ASSISTANCE				
PUBLICITY				
Contractual Expenditures	A6410.40	25,000	25,000	-
VETERANS SERVICES				
Contractual Expenditures	A6510.40	2,500	3,000	500
TOTAL ECONOMIC ASSISTANCE		**27,500**	**28,000**	**500**

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
CULTURE & RECREATION				
PARKS, RECS & HISTORICAL PRESERV.				
Personal Services- Director	A7110.10	37,196	37,716	520
Personal Services	A7110.11	56,270	60,486	4,216
Contractual Expenditures	A7110.40	62,000	75,000	13,000
Equipment (Grant Office)	A7020.20	200	2,700	2,500
Contractual (Grant Office)	A7020.40	1,000	1,000	-
Per Diem (Grant Office)	A7020.41	12,000	12,250	250
TOTAL		**168,666**	**189,152**	**20,486**
SPECIAL RECREATION				
Personal Services	A7180.10	40,000	40,000	-
Contractual Services	A7180.40	5,000	5,000	-
TOTAL		**45,500**	**45,000**	**-**
YOUTH PROGRAM				
Personal Services	A7310.10	100,000	100,000	-
Contractual Expenditures	A7310.40	10,000	10,000	-
Youth Activities	A7310.42	8,500	8,500	-
TOTAL		**118,500**	**118,500**	**-**
ADULT RECREATION				
Mamakating Walks – Personal Services	A7620.10	2,000	2,000	-
Seniors - Contractual Expenditures	A7620.40	7,600	7,600	-
TOTAL		**9,600**	**9,600**	**-**
HOME AND COMMUNITY SERVICES				
Landfill Monitoring – Contractual Expenditures	A8160.40	12,000	12,000	-
Cemetery – Contractual Expenditures	A8810.40	600	600	-
TOTAL		**12,600**	**12,600**	**-**
TOTAL CULTURE & RECREATION		354,366	374,852	20,486

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
	UNDISTRIBUTED			
EMPLOYEE BENEFITS				
NYS Retirement	A9010.80	146,826	140,000	(6,826)
Social Security	A9030.80	83,000	85,000	2,000
Unemployment Insurance	A9050.80	5,000	-	(5,000)
Disability Insurance	A9055.80	6,500	8,000	1,500
Medical & Dental Insurance	A9060.80	338,391	300,000	(38,391)
TOTAL UNDISTRIBUTED		**579,717**	**533,000**	(46,717)
TOTAL GENERAL FUND TOWN-WIDE		**2,604,217**	**2,661,860**	**57,643**

14. Town Outside-of-Village Revenues

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)	
Zoning Fees	B2110	4,000	4,000	-	
Professional Planner	B2111	8,000	35,000	27,000	
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	20,000	19,000	
Engineering Fees	B2770	50,000		(50,000)	Moved from B2770 to B2118 on advice of accountant
	B2118		50,000	50,000	
General Services Other Government	B2210	26,000	-	(26,000)	
TOTAL TOWN OUTSIDE-OF-VILLAGE REVENUES		**223,000**	**231,000**	8,000	

15. Town Outside-of-Village Appropriations

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
SAFETY INSPECTION				
Personal Services - Building Inspector	B3620.10	52,399	53,170	771
Personal Services - Assistant Building Inspector	B3620.10A	25,961		(25,961)
Personal Services - Clerk FT	B3620.12	37,196	37,714	518
Personal Services - Clerk FT	B3620.13		35,714	35,714
Equipment - Contractual Expenditures	B3620.20	2,700	1,000	(1,700)
Contractual Expenditures	B3620.40	7,500	7,500	-
Demolitions - Contractual Expenditures	B3620.41	1,000	6,000	5,000
Unsafe Buildings/Court - Contractual	B3650.40	5,000	3,000	(2,000)
TOTAL		**131,756**	**144,098**	**12,342**
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	4,216	4,279	63
Records Management	B4020.40	2,000	2,000	-
TOTAL		**6,216**	**6,279**	**63**

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
ZONING				
Personal Services	B8010.10	6,037	6,128	91
Contractual Expenditures	B8010.40	2,300	2,800	500
Board Members	B8010.11	4,000	4,000	-
Zoning Legal	B8010.41	5,000	10,000	5,000
TOTAL		**17,337**	**22,928**	**5,591**
PLANNING				
Personal Services	B8020.10	17,978	18,248	270
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	38,095	33,095
Contractual Expenditures - Engineer	B8040.42	50,000	50,000	-
Contractual Expenditures - Planner	B8040.45	8,000	35,000	27,000
Legal Services	B8020.46	3,000	20,000	17,000
Equipment	B8020.20	400		(400)
TOTAL		**117,807**	**194,272**	**76,465**

Account	Account Code	Final Adopted 2016	Preliminary 2017	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	35,000	38,000	3,000
Social Security	B9030.80	11,000	12,000	1,000
Disability Insurance	B9055.80	1,451	1,350	(101)
Medical & Dental Insurance	B9060.80	53,094	50,000	(3,094)
TOTAL		**100,545**	**101,350**	**805**
TOTAL OUTSIDE-OF-VILLAGE APPROPRIATIONS		**385,311**	**478,927**	**93,616**

16. Highway Town-Wide Revenues

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
Services for Other Governments	DA2300	195,000	200,000	5,000
Interest Earnings	DA2401	1,000	1,500	500
TOTAL HIGHWAY TOWN-WIDE REVENUES		**196,000**	**201,500**	**5,500**

17. Highway Town-Wide Appropriations

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
MACHINERY				
Personal Services	DA5130.10	159,494	159,494	-
Equipment	DA5130.20	190,000	49,750	(140,250)
Contractual Expenditures	DA5130.40	165,000	175,000	10,000
TOTAL		**514,494**	**384,244**	**(130,250)**
BRUSH REMOVAL				
Brush – Contractual Expenditures	DA5140.40	1,000	1,000	-
TOTAL		**1,000**	**1,000**	**-**
SNOW REMOVAL				
Personal Services	DA5142.10	386,777	386,777	-
Personal Services - Overtime	DA5142.11	80,000	80,000	-
Personal Services - Part time	DA5142.12	16,000	18,000	2,000
Contractual Expenditures	DA5142.40	390,000	390,000	-
TOTAL		**872,777**	**874,777**	**2,000**
EMPLOYEE BENEFITS				
State Retirement	DA9010.80	91,000	80,000	(11,000)
Social Security	DA9030.80	47,000	49,000	2,000
Disability Ins	DA9055.80	500	500	-
Medical & Dental Insurance	DA9060.80	55,027	35,000	(20,027)
TOTAL		**193,527**	**164,500**	**(29,027)**
DEBT SERVICE	DA9785.60	25,892	140,250	114,358
TOTAL		**25,892**	**140,250**	**114,358**
TOTAL HIGHWAY TOWN-WIDE APPROPRIATIONS		**1,607,690**	**1,564,771**	**(42,919)**

18. Highway Outside-Of-Village Revenue

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
State Aid	DB3501	200,000	230,000	30,000
Employee Contributions	DB2709		24,000	24,000
TOTAL HIGHWAY OUTSIDE-OF-VILLAGE REVENUE		**200,000**	**254,000**	**54,000**

19. Highway Outside-Of-Village Appropriations

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
HIGHWAY MAINTENANCE				
Personal Services	DB5110.10	316,788	316,788	-
Contractual	DB5110.40	340,000	340,000	-
Gasoline and Diesel	DB5110.40A	130,000	130,000	-
Contractual - Insurance	DB5110.41	70,000	100,000	30,000
Contractual - CHIPS	DB5110.42	200,000	230,000	30,000
TOTAL		**1,056,788**	**1,116,788**	**60,000**
EMPLOYEE BENEFITS				
State Retirement	DB9010.80	41,000	36,000	5,000
Social Security	DB9030.80	40,000	30,000	10,000
Disability Insurance	DB9055.80	3,500	3,500	-
Medical & Dental Insurance	DB9060.80	371,737	330,000	41,737
TOTAL		**456,237**	**399,500**	**56,737**
TOTAL HIGHWAY OUTSIDE-OF-VILLAGE		**1,513,025**	**1,516,288**	**116,737**

20. Special Districts Appropriations

Account	Account Code	Final Adopted 2016	Preliminary 2017	Increase (Decrease)
Wurtsboro Hills Refuse & Garbage District	SR8160.40	71,000	71,000	-
TOTAL		**71,000**	**71,000**	**-**
Summitville Lighting District	SL5182.40	8,000	8,000	-
Phillipsport Lighting District	SL5182.41	6,000	6,000	-
TOTAL		**14,000**	**14,000**	**-**
Westbrookville Fire Protection District	SF3410.40	164,398	167,686	3,288
TOTAL		**164,398**	**167,686**	**3,288**
TOTAL SPECIAL DISTRICTS		**249,398**	**252,686**	**3,288**

21. Schedule of Salaries of Elected Officials – 2017

Account Code	Title	Number of persons	Salary per person	Total all persons 2017	Percent Increase (Decrease)
A1220.10	Supervisor	1	29,685	29,685	1.50%
A1010.10	Town Board	4	11,334	45,338	1.50%
A1410.10	Town Clerk	1	46,986	46,986	1.50%
A1330.10	Tax Collector	1	15,126	15,126	1.50%
A1110.10	Town Justice Dolan	1	28,964	28,964	1.50%
A1110.10A	Town Justice Welsh	1	30,964	30,964	1.50%
A5010.10	Highway Superintendent	1	64,536	64,536	1.50%
	TOTAL			**261,599**	**1.50%**