



Town of Mamakating, NY
Preliminary Budget
For January 1, 2015
Through December 31, 2015

*As presented at the Town Board meeting of Oct 21, 2014, with the amendments of:
moving the Mountindale Fire District from a Special District to a Pass-through District
(p. 14), and listing the Westbrookville Fire Company as a Special District (p. 3)*



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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 village provides its 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 and then provides the 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:

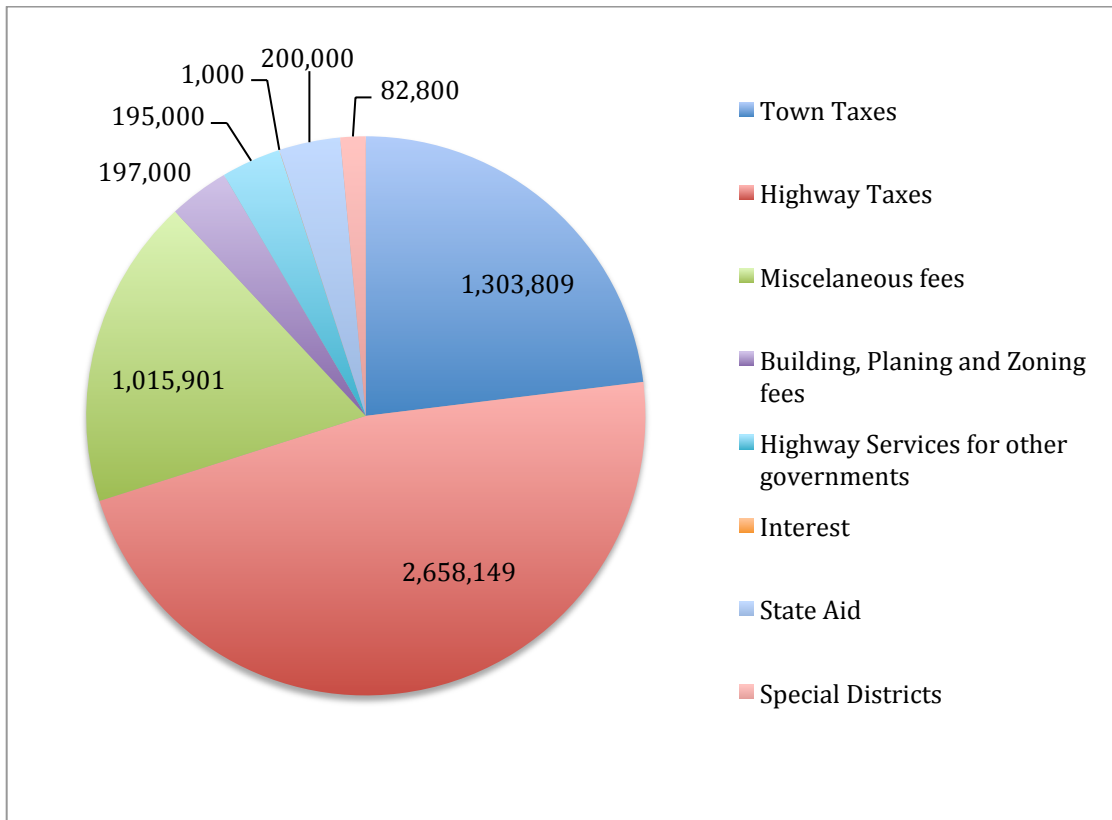
- Wurtsboro Hills Refuse & Garbage District
- Summitville Lighting District
- Phillippsport Lighting District
- Westbrookville Fire Co. Fire Protection District

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: 2014 Adopted Budget

5. Where does the money go?

The Town must adopt a balanced budget so all the money collected is only what 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.

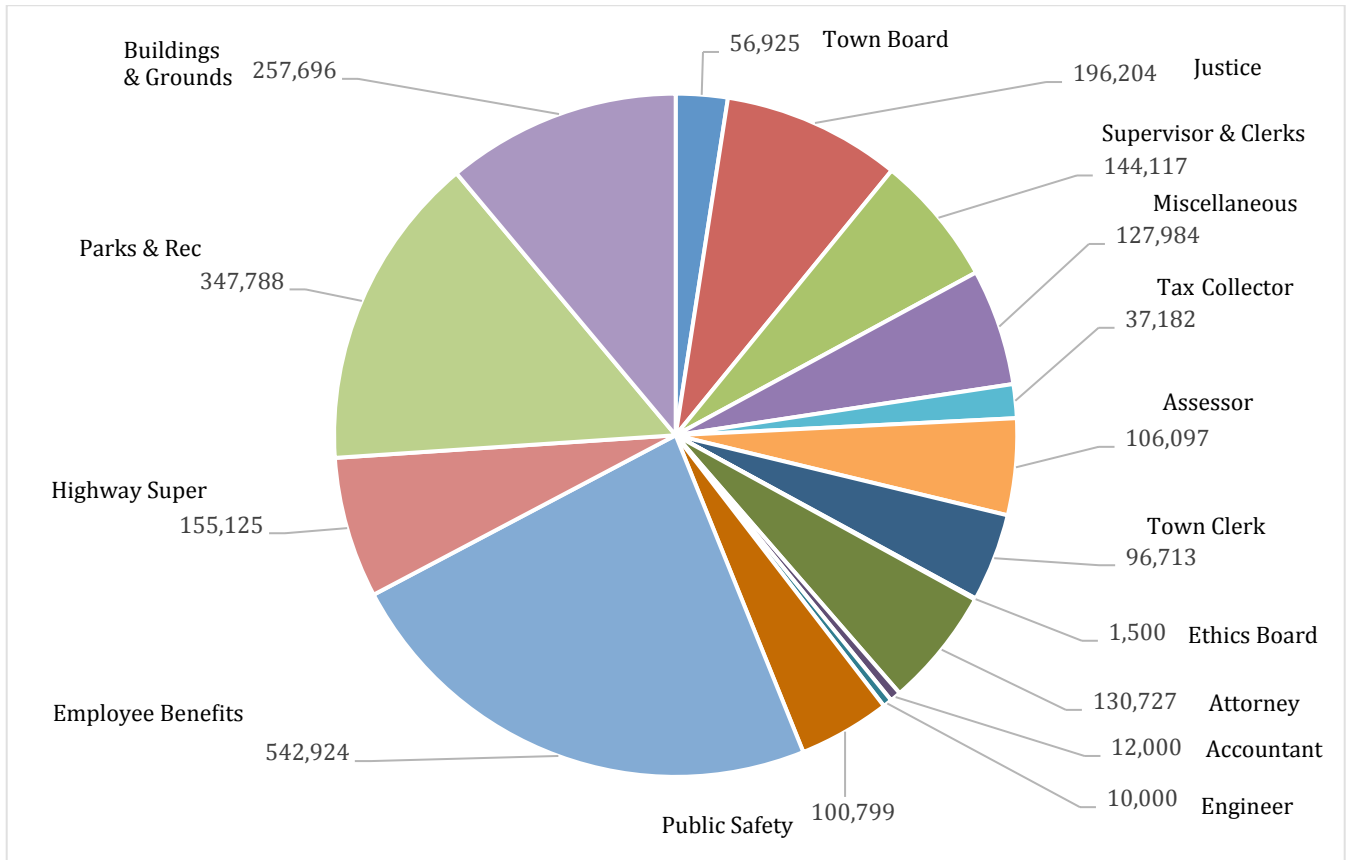
Remember that Town General Fund and Highway Fund are collected separately and must be kept separate and spent separately with some exceptions provided by law.

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



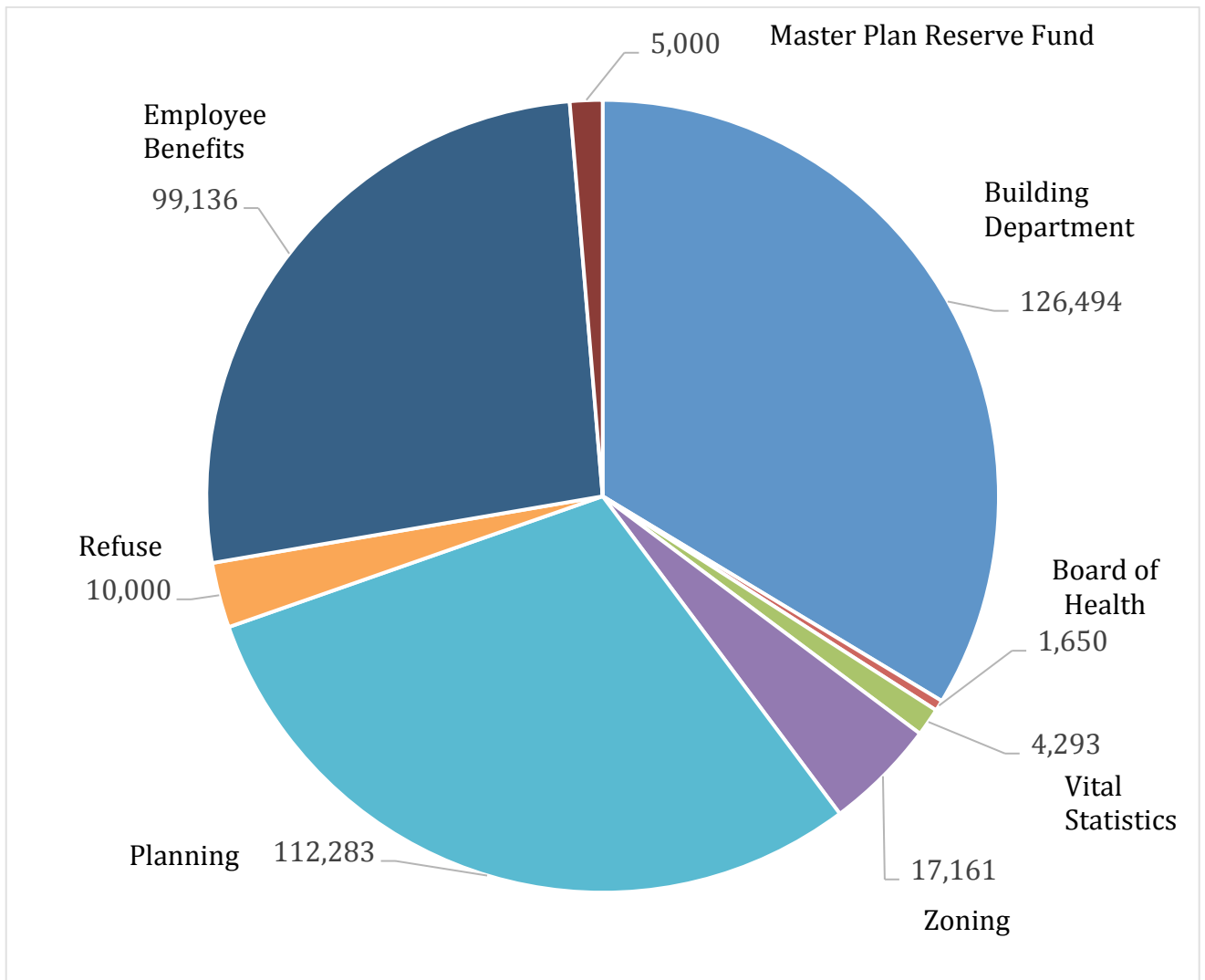
needs to spend money on which is not covered by the Highway Fund. There are town employees and elected officials who are paid as employees, as well as contracted professionals such as the engineer, attorney, and accountant. There are also equipment and other expenses, which are called “contractual” even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

In the following chart, the predicted Town-wide expenses are shown:





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

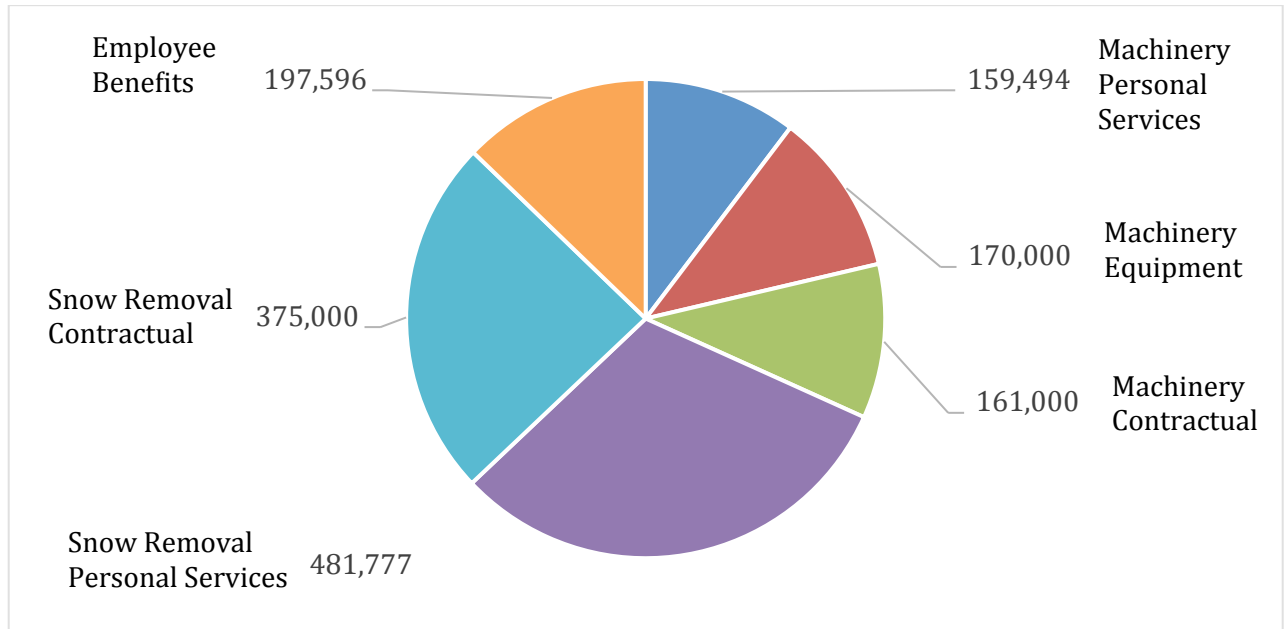


Some of the revenue and expenses should be a wash, for example the planning and zoning engineer and attorney fees are billed to the applicants so even though we record the collected fees as revenue and record the billed fees as expenses, those should cancel each other out. Likewise the building department should either break even or be a revenue stream.



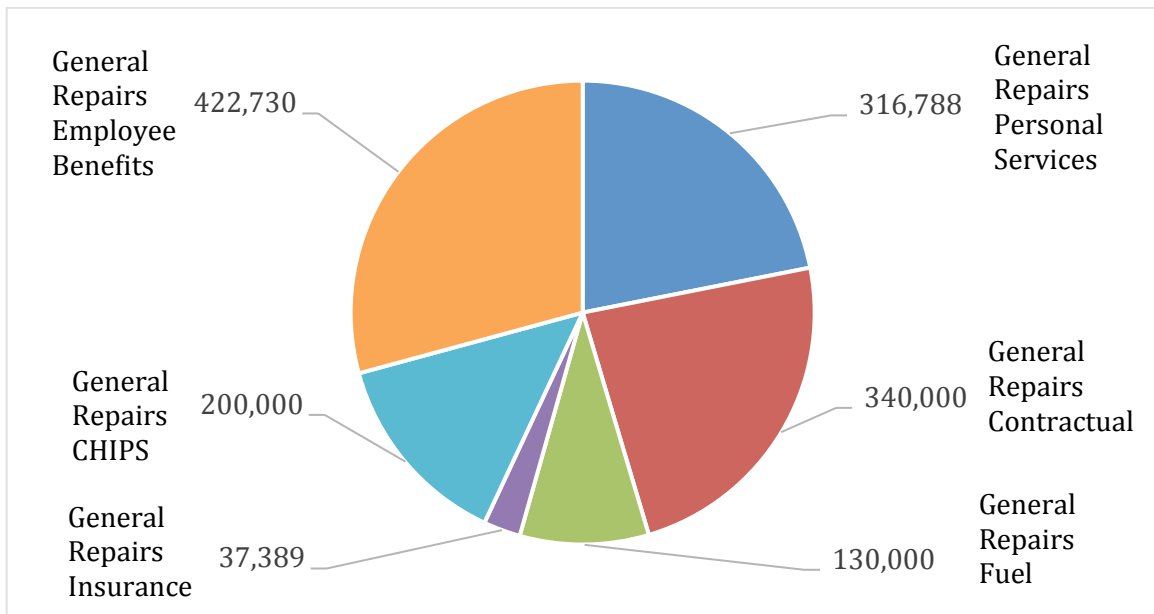
The Town Highway Funds are the monies that run the Highway Department, including the employees, cost of maintaining the equipment, and the maintenance of the roads of Mamakating. Much of the contractual amount is for materials used for road maintenance, including paving materials and salt and sand used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

Here is the Highway Town-wide fund expenses:





Here is the Highway Outside-of-Village fund expenses:



CHIPS 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 new 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.



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:

“A9999.9”

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.

- “99999” categorizes the account number such as:

1010.1 Legislative Board, Personal Services
1010.2 Legislative Board, Equipment & Capital Outlay
1010.4 Legislative Board, Contractual Expenses
1110.1 Municipal Court, Personal Services
1110.2 Municipal Court, Equipment & Capital Outlay
1110.4 Municipal Court, Contractual Expenses

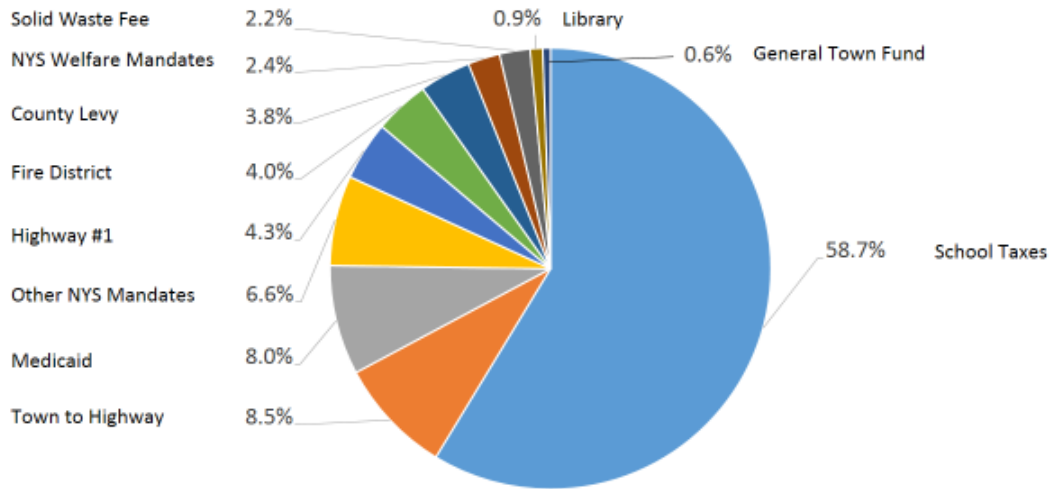
There are Revenue and Expense accounts. Revenue account codes are 4 digits, and expense account codes are 5 digits. Revenue codes are arranged by revenue source, for example the range of 1000-2999 is used for local sources. Expenditure codes are arranged by functional unit for the first 4 digits and the last digit identifies the object of the expenditure.

The table of all account codes is available from the NYS Comptrollers Office website. 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.



7. Town taxes

Most taxpayers would be surprised to learn that the taxes they pay to the town 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 Taxes, although that will vary slightly from school district to school district. The remaining 40% is for State, County and Town, including the pass-through districts such as Fire and Library and if you live in one of the special districts mentioned previously, you will see that on your tax bill as well. Of the tax bill that you will receive in January, less than 1% of your total annual tax bill are for the Town General Fund and approximately 2% of your total taxes are for the Town Highway Fund. A sample property outside the villages of Wurtsboro and Bloomingburg, valued at \$100,000, will pay a Town General Fund tax of approximately \$30 and a Town Highway tax of approximately \$60.



Sample Town-Outside-Village Tax percentages



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 anything 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 put a dog in a shelter, the town is charged by the shelter that houses the dog. 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 by the summer camp program.

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 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 will be 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 in 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, usually the two villages.



10. Budget Summary

	Appropriations 2015	Less Estimated Revenues 2015	Proposed Amount to be Raised by Taxes 2015
Main Funds			
A General Town-wide	2,323,781	1,055,471	1,268,310
B General Town-Outside-Village	376,017	222,205	153,812
DA Highway Town-wide	1,544,867	196,000	1,348,867
DB Highway Town-Outside-Village	1,446,907	200,000	1,246,907
<i>Total</i>	5,691,572	1,673,676	4,017,896
Special Districts			
SR Wurtsboro Hills Refuse	71,000		71,000
SL Summitville Lighting	7,130		7,130
SL Phillipsport Lighting	5,500		5,500
SF Westbrookville Fire Co. FPD	158,000		158,000
<i>Total</i>	241,630		241,630
Pass-Thru Districts			
Mamakating Library District	250,000		250,000
Howells Fire District	65,608		65,608
Bloomingburg Fire District	643,626		643,626
Wurtsboro Fire District	534,800		534,800
Summitville Fire District	237,323		237,323
Mountindale Fire District	9,207		9,207
<i>Total</i>	1,740,564		1,740,564

Town of Mamakating Preliminary Annual Budget for 2015



11. Town-wide Revenues

Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
Payments in Lieu of Taxes	A1081	113,000	187,000	74,000
Interest & Penalties	A1090	31,000	31,000	-
Franchise Fees	A1170	78,000	61,000	(17,000)
Clerks Fees	A1255	7,500	8,000	500
Dog Pound Fees	A1550	1,000	1,500	500
Park Fees	A2001	25,000	25,000	-
Pool Revenue	A2002	6,300	5,870	(430)
Ball Field Sign Revenue	A2003	3,500	1,000	(2,500)
Recreation Concessions	A2012		4,000	4,000
Basketball Revenue	A2013	3,000	3,000	-
Pool Fees	A2025	3,000	2,000	(1,000)
Camp Fees	A2089	140,000	115,000	(25,000)
Interest Earnings	A2401	3,000	3,000	-
Rental of Real Property(Cell Tower)	A2410	43,000	45,000	2,000
Rental, Other (73 Sullivan St)	A2440	601	601	-
Buss & OCC Licenses	A2501	6,000	6,000	-
Dog Licenses	A2544	4,000	4,000	-
Fines & Bail	A2610	350,000	375,000	25,000
State Aid- Per Capita	A3001	25,000	25,000	-
Mortgage Tax	A3005	170,000	150,000	(20,000)
Youth Program Aid	A3820	3,000	2,500	(500)
Total Revenues		1,015,901	1,055,471	39,570



12. Town-wide Appropriations

Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
TOWN BOARD				
Personal Services	A1010.10	35,600	41,600	6,000
Contractual Services	A1010.40	2,000	2,300	300
Insurance	A1010.41	13,025	13,025	-
	TOTAL	50,625	56,925	6,300
JUSTICES				
Personal Services – Judge Dolan	A1110.10	26,898	27,705	807
Personal Services – Judge Welsh	A1110.10A	28,898	29,705	807
Personal Services – Clerks - Dolan FT	A1110.11	34,676	35,671	995
Personal Services – Clerks - Dolan PT	A1110.11A	15,398	15,860	
Personal Services – Clerks - Welsh FT	A1110.11B	34,676	35,671	
Personal Services – Clerks - Welsh PT	A1110.11C	15,398	15,860	
Personal Services – Bailiffs - Welsh	A1110.13	9,579	9,866	
Personal Services – Bailiffs - Dolan	A1110.14	9,579	9,866	
Contractual – Dolan	A1110.40	8,000	8,000	
Contractual – Welsh	A1110.40A	8,000	8,000	
	TOTAL	191,102	196,204	2,609
SUPERVISOR				
Personal Services - Supervisor	A1220.10	28,394	28,394	-
Personal Services - Deputy Supervisor	A1220.10A		5,200	5,200
Personal Services - Acct Clerk	A1220.11	28,842	34,171	5,329
Personal Services - Bookkeeper	A1220.13	10,000	14,851	4,851
Personal Services - Acct Clerk	A1220.12	33,982	35,501	1,519
Contractual Services	A1220.40	13,000	13,000	-
Contractual Services - Paychex	A1220.42	9,520	13,000	3,480
	TOTAL	123,738	144,117	20,379

Town of Mamakating Preliminary Annual Budget for 2015



Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
INDEPENDENT ACCOUNTANT				
Contractual Services	A1320.40	12,000	12,000	-
	TOTAL	12,000	12,000	-
TAX COLLECTION				
Personal Services - Tax Collector	A1330.10	14,047	14,468	421
Personal Services - Deputy Collector	A1330.11	6,232	6,419	187
Personal Services - Clerks	A1330.12	8,830	9,095	265
Equipment	A1330.20	200	200	-
Contractual Services	A1330.40	7,000	7,000	-
	TOTAL	36,309	37,182	873
ASSESSORS				
Personal Services - Assessor	A1355.10	62,414	64,226	1,812
Personal Services - Asst. Assessor	A1355.14	33,676	34,671	995
Equipment	A1355.20	500	500	-
Contractual Services	A1355.40	6,700	6,700	-
	TOTAL	103,290	106,097	2,807
TOWN CLERK				
Personal Services - Clerk	A1410.10	43,635	44,944	1,309
Personal Services - Deputy Clerk	A1410.11	33,176	34,671	1,495
Records Management Officer	A1410.16	5,920	6,098	178
Contractual Services	A1410.40	10,000	10,000	-
Contractual Services - Records Management	A1410.41	500	500	-
Records Management (P/T Summer Student)	A1410.12	500	500	-
	TOTAL	93,731	96,713	2,982

Town of Mamakating Preliminary Annual Budget for 2015



Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
ATTORNEY				
Personal Services - Town Attorney	A1420.10	52,486	-	(52,486)
Personal Services - Asst.Town Attorney	A1420.11	11,141	-	(11,141)
Contractual Services	A1420.40	5,000	68,627	63,627
Contractual Services	A1420.41	100	100	-
Tax Certs	A1420.42	16,000	32,000	16,000
Attorney-Prosecutor - Dolan	A1420.43	10,000	15,000	5,000
Attorney-Prosecutor - Welsh	A1420.43A	10,000	15,000	5,000
TOTAL		104,727	130,727	26,000
ENGINEER				
Contractual Services	A1440.40	-	10,000	10,000
TOTAL		-	10,000	10,000
ELECTIONS				
Contractual Expenses	A1450.40	250	250	-
TOTAL		250	250	-
BOARD OF ETHICS				
Personal Services	1470.10	-	500	500
Contractual Services	A1470.40	-	1,000	1,000
TOTAL		-	1,500	1,500
PUBLIC WORKS ADMIN				
Personal Services	A1490.10	40,391	41,543	1,152
Overtime	A1490.11	-	8,000	8,000
TOTAL		40,391	49,543	9,152

Town of Mamakating Preliminary Annual Budget for 2015



Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
INTERGOVERNMENT CO-OR				
Personal Services	A1500.10	4,945	-	(4,945)
Equipment	A1500.20	200	200	-
Contractual Expenses	A1500.40	750	750	-
Per Diem	A1500.41	19,776	19,776	-
	TOTAL	25,671	20,726	(4,945)
BUILDINGS /GROUNDS				
Personal Services	A1620.10	49,513	38,563	(10,950)
Contractual Expenses	A1620.40	164,700	164,700	-
Concession Stand	A1620.41	7,000	4,000	(3,000)
New Equipment Town Hall	A1620.42	32,433	32,433	-
Troopers	A1620.45	18,000	18,000	-
	TOTAL	271,646	257,696	(13,950)
CENTRAL DATA PROCESSING				
Contractual Expenses	A1680.40	12,000	12,000	-
	TOTAL	12,000	12,000	-
SPECIAL ITEMS				
Unallocated Insurance	A1910.40	39,655	41,638	1,983
Municipal Association Dues	A1920.40	1,450	1,450	-
	TOTAL	41,105	43,088	1,983
TOTAL GENERAL GOVERNMENT SUPPORT		1,106,585	1,174,768	65,690

Town of Mamakating Preliminary Annual Budget for 2015



Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
CONTROL OF DOGS				
Personal Services	A3510.10	37,358	38,479	1,121
Equipment	A3510.20	1,000	1,000	-
Contractual Services	A3510.40	7,500	7,500	-
Control of Cats	A3510.50	2,000	6,000	4,000
	TOTAL	47,858	52,979	5,121
AMBULANCE				
Contractual Expenditures	A04540.40	45,900	47,820	1,920
	TOTAL	45,900	47,820	1,920
TOTAL PUBLIC SAFETY		93,758	100,799	7,041
SUPERINTENDENT OF HIGHWAYS				
Personal Services	A5010.10	61,730	63,582	1,852
Personal Services	A5010.11	2,000	2,000	-
Contractual Expenditures	A5010.40	40,000	40,000	-
	TOTAL	103,730	105,582	1,852
STREET LIGHTING				
Contractual Expenditures	A5182.40	20,000	22,320	2,320
	TOTAL	20,000	22,320	2,320
TOTAL TRANSPORTATION		123,730	127,902	4,172

Town of Mamakating Preliminary Annual Budget for 2015



Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
PUBLICITY				
Contractual Expenditures	A6410.40	2,500	17,500	15,000
VETERANS SERVICES				
Contractual Expenditures	A6510.40	2,000	2,500	500
TOTAL ECONOMIC ASSISTANCE		4,500	20,000	15,500

Town of Mamakating Preliminary Annual Budget for 2015



Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
PARKS, RECS & HISTORICAL PRESERV.				
Personal Services- Director	A7110.10	6,614	34,171	27,557
Personal Services	A7110.11	20,868	68,217	47,349
Contractual Expenditures	A7110.40	60,000	60,000	-
	TOTAL	87,482	162,388	74,906
SPECIAL RECREATION				
Personal Services	A7150.10	30,000	30,000	-
Contractual Services	A7150.40	5,000	5,000	-
Youth Activities	A7170.40	8,500	8,500	-
	TOTAL	43,500	43,500	-
YOUTH PROGRAM				
Personal Services	A7310.10	95,000	95,000	-
Contractual Expenditures	A7310.40	5,000	5,000	-
Boys & Girls Club	A7310.41	25,000	30,000	5,000
	TOTAL	125,000	130,000	5,000
CELEBRATIONS				
Contractual Expenditures	A7550.40	2,000	1,500	(500)
ADULT RECREATION				
Mamakating Walks	A7620.10	2,000	2,000	-
Seniors	A7620.40	7,622	7,600	(22)
Mamakating Walks Contractual Expenditures	A7620.41	200	200	-
	TOTAL	11,822	11,300	(522)
TOTAL CULTURE		267,804	347,188	79,384
CEMETARY				
Cemetery	A8810.4	600	600	-
	TOTAL	600	600	-

Town of Mamakating Preliminary Annual Budget for 2015



Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
EMPLOYEE BENEFITS				
NYS Retirement	A9010.80	171,315	155,000	(16,315)
Social Security	A9030.80	72,490	79,739	7,249
Unemployment Insurance	A9050.80			-
Disability Insurance	A9055.80	5,500	6,050	550
Medical & Dental Insurance	A9060.80	324,135	302,135	(22,000)
	TOTAL	573,440	542,924	(30,516)
POSTAGE				
Unallocated Postage	A9070.80	9,600	9,600	-
	TOTAL	9,600	9,600	-
TOTAL GENERAL FUND TOWN-WIDE APPROPRIATIONS		2,180,017	2,323,781	141,271



13. Town Outside-of-Village Revenues

Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary 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	25,205
TOTAL TOWN OUTSIDE-OF-VILLAGE REVENUES		197,000	222,205	25,205



14. Town Outside-of-Village Appropriations

Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
SAFETY INSPECTION				
Personal Services - Bldg Inspector	B3620.10	48,949	50,418	1,469
Personal Services - Asst Bldg Inspector	B3620.10A	-	25,205	25,205
Personal Services - Clerk FT	B3620.12	34,676	35,671	995
Personal Services - Clerk PT	B3620.13			-
Equipment	B3620.20	2,700	2,700	-
Contractual Expenditures	B3620.40	7,500	7,500	-
Demolitions	B3620.41			-
Unsafe Buildings/Court	B3620.44	5,000	5,000	-
	TOTAL	98,825	126,494	27,669
CODE ENFORCEMENT				
Personal Services - Code Enforcement	B3620.11	-	-	-
Personal Services - Code Enforcement Clerk PT	B3620.12	-	-	-
Equipment	B3620.20	-	-	-
Contractual Expenditures - Code Enforcement	B3620.41	-	-	-
	TOTAL	-	-	-
BOARD OF HEALTH				
Personal Services	B4010.10	1,500	1,500	-
Contractual Expenditures	B4010.40	150	150	-
	TOTAL	1,650	1,650	-

Town of Mamakating Preliminary Annual Budget for 2015



Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
VITAL STATISTICS				
Personal Services	B4020.10	3,974	4,093	-
Records Management	B4020.40	200	200	-
	TOTAL	4,174	4,293	-
ZONING				
Personal Services	B8010.10	5,690	5,861	-
Contractual Expenditures	B8010.40	2,300	2,300	-
Board Members	B8010.11	4,700	4,000	-
Zoning Legal	B8010.41	-	5,000	-
	TOTAL	12,690	17,161	-
PLANNING				
Personal Services	B8020.10	16,946	17,454	-
Board Members	B8020.11	11,900	11,000	-
Contractual Expenditures	B8020.40	6,000	6,000	-
Personal Svcs - Legal	B8020.41	15,929	15,929	-
Personal Svcs - Master Plan Secretary	B8030.10	500	500	-
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	112,675	112,283	-

Town of Mamakating Preliminary Annual Budget for 2015



Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
REFUSE & GARBAGE				
Town Clean Up Contractual	B8160.4	10,000	10,000	-
	TOTAL	10,000	10,000	-
EMPLOYEE BENEFITS				
State Retirement	B9010.80	40,095	40,295	-
Social Security	B9030.80	10,436	10,436	-
Disability Insurance	B9055.80	1,000	1,000	-
Medical & Dental Insurance	B9060.80	45,148	47,405	-
	TOTAL	96,679	99,136	-
BUDGETARY PROVISIONS				
Master Plan Reserve Fund	B511N	-	5,000	-
	TOTAL	-	5,000	-
TOTAL OUTSIDE-OF-VILLAGE APPROPRIATIONS		336,693	376,017	27,669



15. Highway Town-Wide Revenues

Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
Services for Other Governments	DA2300	195,000	195,000	-
Interest Earnings	DA2401	500	1,000	500
TOTAL HIGHWAY TOWN-WIDE REVENUES		195,500	196,000	500



16. Highway Town-Wide Appropriations

Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
MACHINERY				
Personal Services	DA5130.10	99,944	159,494	59,550
Equipment	DA5130.20	80,000	170,000	90,000
Equipment	DA5130.21	90,000	-	(90,000)
Contractual Services	DA5130.40	160,000	160,000	-
Contractual Expenditures	DA5140.40	1,000	1,000	-
CE	DA5140.41	100,000	-	(100,000)
	TOTAL	530,944	490,494	(40,450)
SNOW REMOVAL				
Personal Services	DA5142.10	375,512	386,777	11,265
Personal Services-OT	DA5142.11	80,000	80,000	-
Personal Services-PT	DA5142.12	7,500	15,000	7,500
Contractual Services	DA5142.40	375,000	375,000	-
	TOTAL	838,012	856,777	18,765
EMPLOYEE BENEFITS				
State Retirement	DA9010.80	102,553	101,000	(1,553)
Social Security	DA9030.80	46,965	46,965	-
Disability Ins	DA9055.80	500	500	-
Medical & Dental Insurance	DA9060.80	63,131	49,131	(14,000)
	TOTAL	213,149	197,596	(15,553)
TOTAL HIGHWAY TOWN-WIDE APPROPRIATIONS		1,582,105	1,544,867	(37,238)



17. Highway Outside-Of-Village Revenue

Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
Interest Earnings	DB2401	500	-	(500)
State Aid	DB3501	200,000	200,000	-
TOTAL HIGHWAY OUTSIDE-OF-VILLAGE REVENUE		200,500	200,000	(500)



18. Highway Outside-Of-Village Appropriations

Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
GENERAL REPAIRS				
Personal Services	DB5110.1	307,561	316,788	9,227
Contractual	DB5110.4	340,000	340,000	-
Gasoline and Diesel	DB5110.40A	130,000	130,000	-
Contractual - Insurance	DB5110.41	33,990	37,389	3,399
Contractual - CHIPS	DB5110.42	200,000	200,000	-
	TOTAL	1,011,551	1,024,177	12,626
EMPLOYEE BENEFITS				
State Retirement	DB9010.8	47,385	47,622	237
Social Security	DB9030.8	36,000	40,000	4,000
Disability Insurance	DB9055.8	3,200	3,200	-
Medical & Dental Insurance	DB9060.8	373,908	331,908	(42,000)
	TOTAL	460,493	422,730	(37,763)
TOTAL HIGHWAY OUTSIDE-OF-VILLAGE APPROPRIATIONS		1,472,044	1,446,907	(25,137)



19. Special Districts Appropriations

Account	Account Code	Final Amended 2014	Preliminary 2015	Preliminary Increase (Decrease)
Wurtsboro Hills Refuse & Garbage District	SR8160.4	71,000	71,000	-
TOTAL		71,000	71,000	-
Summitville Lighting District	SL5182.4	6,650	7,130	480
Phillipsport Lighting District	SL2518.4	5,150	5,500	350
TOTAL		11,800	12,630	830
TOTAL SPECIAL DISTRICTS		82,800	83,630	830



20. Schedule of Salaries of Elected Officials – 2015

Unit	Title	Number of persons	Official Salary	Total of Units
A1220.10	Supervisor	1	28,394	28,394
A1010.10	Town Board	4	8,900	35,600
A1410.10	Town Clerk	1	44,944	44,944
A1330.10	Tax Collector	1	14,468	14,468
A1110.10	Town Justice Dolan	1	27,705	27,705
A1110.10A	Town Justice Welsh	1	29,705	29,705
A5010.10	Highway Superintendent	1	63,582	63,582