

APR 29 2019

# VILLAGE OF CHATHAM

ADOPTED BUDGET

*Monday, April 29, 2019*

# VILLAGE OF CHATHAM

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**TAX LEVY AND TAX RATE**

<b>FISCAL YEAR</b>	<b>TOTAL ASSESSED PROPERTY</b>	<b>TAX LEVY (1)</b>	<b>RATES per THOUSAND</b>
2010-2011	115,491,631	689,842	5.97
2011-2012	116,384,234	694,379	5.97
2012-2013	116,698,849	682,331	5.85
2013-2014	117,167,030	660,714	5.64
2014-2015	118,907,701	621,875	T/O Chatham 6.38 T/O Ghent 5.23
2015-2016	149,663,915	638,173	T/O Chatham 6.75 T/O Ghent 5.53
2016-2017	150,328,794	638,139	T/O Chatham 6.34 T/O Ghent 5.32
2017-2018	150,328,794	655,016	T/O Chatham 6.41 T/O Ghent 5.45
2018-2019	150,754,059	666,060	T/O Chatham 6.44 T/O Ghent 5.48
2019-2020	150,754,059	670,281	T/O Chatham 6.61* T/O Ghent 5.56*

\*Please review the following page for Village apportionment.

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

***The budgeted expenditures for operations and debt serve for fiscal year 2019-2020 in the General Fund total \$1,204,280. This is a \$13,627 (1.12%) decrease from 2018-2019.***

***The anticipated revenue from all non-property sources for fiscal year 2019-2020 in the General Fund totals \$533,999.***

***The amount of additional revenue that must be obtained through tax levy is \$670,281. This is an increase of .63% from 2018-2019.***

***The amount the Village is allowed to levy under tax cap law is \$688,590. This would be an increase of 3.38% from 2018-2019 levy of \$666,060.***

## VILLAGE TAX APPORTIONMENT

### *Apportionment Calculation*

Town	Total Assessed	Equalization Rate	True Value	Percent True Value	Apportioned Tax
Chatham	39,942,828	0.80	49,928,535	39%	261,961
Ghent	73,154,298	0.94	77,823,721	61%	408,320
Totals	113,097,126	N/A	127,752,256	100%	670,281

### *Tax Rate Calculation*

Town	App. Tax	Assessed	Rate per 1,000	Levy
Chatham	263,844	39,942,828	6.61	263,844
Ghent	406,437	73,154,298	5.56	406,437
Totals	670,281	113,097,126	N/A	670,281

### Village of Chatham Salary Schedule

Board of Trustees	8,800.00 <i>per year</i>	4 <i>Trustees</i>
Mayor	3,000.00 <i>per year</i>	1 <i>Mayor</i>
Justices	6,978.00 <i>per year</i>	2 <i>Justices</i>
Court Clerk	16.45-20 <i>per hour</i>	2 <i>Clerks</i>
Treasurer	45.00 <i>per hour</i>	1 <i>Treasurer</i>
Clerk	41,000.00 <i>per year</i>	1 <i>Clerk</i>
Deputy Clerk	19.00 <i>per hour</i>	1 <i>Asst. Clerk</i>
Buildings	17.05 <i>per hour</i>	1 <i>Employee</i>
Safety Inspection	19,282.00 <i>per year</i>	1 <i>Employee</i>
Police Chief	25,958.00 <i>per year</i>	1 <i>Chief</i>
Police Officers	16.20-20.26 <i>per hour</i>	21 <i>Officers</i>
Fire Department	<i>Volunteer no Wages</i>	45 <i>Members</i>
DPW/Water/Sewer	15.35-24.72 <i>per hour</i>	4 <i>Employees</i>

**BOARD OF TRUSTEES**

<b>General Ledger Name</b>	<b>Adopted Budget 2017-2018</b>	<b>Actual 2017-2018</b>		<b>Adopted Budget 2018-2019</b>	<b>Actual 2018-2019</b>		<b>Adopted Budget 2019-2020</b>
1010.1 - Village Board PS	8,800	8,860		8,800	7,113		8,800
1010.4 - Village Board CE	2,896	2,746		150	-		150
1010.4 - Village Board CE - Training/Education	1,000	-		1,000	298		1,000
<b>TOTAL</b>	<b>12,696</b>	<b>11,606</b>		<b>9,950</b>	<b>7,411</b>		<b>9,950</b>

**MUNICIPAL COURT**

General Ledger Name	Adopted Budget 2017-2018	Actual 2017-2018		Adopted Budget 2018-2019	Actual 2018-2019		Adopted Budget 2019-2020
1110.1 - Justices PS	19,166	12,768		21,572	10,059		22,000
1110.4 - Justices CE	2,000	1,475		2,000	1,031		2,000
1110.4 - Justices CE - Office Supplies	200	274		200	133		200
<b>TOTAL</b>	<b>21,366</b>	<b>14,517</b>		<b>23,772</b>	<b>11,223</b>		<b>24,200</b>

**MAYOR**

<b>General Ledger Name</b>	<b>Adopted Budget 2017-2018</b>	<b>Actual 2017-2018</b>	<b>Adopted Budget 2018-2019</b>	<b>Actual 2018-2019</b>	<b>Adopted Budget 2019-2020</b>
1210.1 - Mayor PS	3,000	3,000	3,000	2,500	3,000
1210.4 - Mayor Misc.	200	150	200	-	200
1210.4 - Mayor Misc. - Training/Education	250	-	250	250	250
<b>TOTAL</b>	<b>3,450</b>	<b>3,150</b>	<b>3,450</b>	<b>2,750</b>	<b>3,450</b>



CLERK/TREASURER

General Ledger Name	Adopted Budget 2017-2018	Actual 2017-2018		Adopted Budget 2018-2019	Actual 2018-2019		Adopted Budget 2019-2020
1320.4 - Independent Auditing & Accounting	11,000	9,267		7,500	8,719		-
1325.1 - Clerk/Treasurer PS	26,840	52,032		27,789	33,366		44,067
1325.2 - Clerk/Treasurer EQ	3,500	1,447		1,500	1,080		2,500
1325.4 - Clerk/Treasurer Misc.	9,000	8,818		9,000	21,163		9,000
1325.4 - Clerk/Treasurer Misc. - Office Supplies	1,200	1,510		1,200	1,023		1,500
1325.4 - Clerk/Treasurer Misc. - Advertising	1,000	490		500	523		550
1325.4 - Clerk/Treasurer Misc. - Training/Education	1,000	999		1,000	1,000		1,000
1410.1 - Village Clerk PS - Temporary Help	2,623	1,334		2,700	-		-
1420.4 - Attorney CE	25,000	12,232		25,000	22,820		25,000
1440.0 - Engineer	11,000	17,335		16,546	16,546		-
1450.4 - Elections CE	3,000	5,126		3,000	-		3,000
<b>TOTAL</b>	<b>95,163</b>	<b>110,590</b>		<b>95,735</b>	<b>106,240</b>		<b>86,617</b>

**BUILDINGS**

General Ledger Name	Adopted Budget 2017-2018	Actual 2017-2018		Adopted Budget 2018-2019	Actual 2018-2019		Adopted Budget 2019-2020
1620.1 - Buildings PS	9,984	10,042		10,608	10,172		10,608
1620.2 - Buildings EQ	1,000	-		1,000	179		1,000
1620.4 - Buildings CE	1,500	2,057		1,500	5,667		1,500
1620.4 - Buildings CE - Electricity	4,000	3,164		4,000	2,267		4,000
1620.4 - Buildings CE - Fuel Oil	7,000	7,529		8,000	5,584		8,000
1620.4 - Buildings CE - Repairs	5,000	4,943		5,000	3,588		5,000
1650.4 - Central Communications CE - Telephone	10,000	11,181		10,000	8,403		10,000
1910.4 - Unallocated Insurance	42,000	17,213		30,000	30,649		30,000
1920.4 - Municipal Associatoin Dues	3,300	841		2,300	2,463		2,300
1990.4 - Contingency Account	53,328	-		45,000	16,546		45,000
<b>TOTAL</b>	<b>137,112</b>	<b>56,970</b>		<b>117,408</b>	<b>85,518</b>		<b>117,408</b>

**POLICE**

<b>General Ledger Name</b>	<b>Adopted Budget 2017-2018</b>	<b>Actual 2017-2018</b>		<b>Adopted Budget 2018-2019</b>	<b>Actual 2018-2019</b>		<b>Adopted Budget 2019-2020</b>
3120.1 - Police & Constable PS	101,858	149,070		133,558	97,465		143,062
3120.1 - Police & Constable PS - Crossing Guards	6,500	5,931		6,500	4,428		5,500
3120.2 - Police & Constable EQ	5,000	-		5,000	37,626		4,000
3120.4 - Police & Constable CE	9,355	13,504		9,355	10,695		1,700
3120.4 - Police & Constable CE - Office Supplies/Supplies	1,500	357		1,500	804		12,400
3120.4 - Police & Constable CE - Clothing Allowance	12,000	9,130		11,405	3,293		11,400
3120.4 - Police & Constable CE - Motor Fuel	5,000	5,225		5,000	2,973		4,000
3120.4 - Police & Constable CE - Vehicle Maintenance	2,000	2,519		4,497	4,787		3,500
3120.4 - Police & Constable CE - Training/Education	1,000	1,035		1,000	912		800
<b>TOTAL</b>	<b>144,213</b>	<b>186,771</b>		<b>177,815</b>	<b>162,983</b>		<b>186,362</b>

FIRE

General Ledger Name	Adopted Budget 2017-2018	Actual 2017-2018		Adopted Budget 2018-2019	Actual 2018-2019		Adopted Budget 2019-2020
3410.2 - Fire Equip & Capital Outlay	19,750	16,620		26,500	23,725		16,848
3410.2 - Fire Equip & Capital Outlay-SCBA Reserve	-	-		-	-		3,000
3410.4 - Fire Protection CE	3,000	13,734		6,880	782		5,250
3410.4 - Fire Protection CE - Insurance	10,000	-		-	-		-
3410.4 - Fire Protection CE - Office Supplies	900	130		250	3		250
3410.4 - Fire Protection CE - Electricity	6,000	3,969		5,000	4,138		5,000
3410.4 - Fire Protection CE - Telephone	1,300	1,549		1,500	1,397		1,600
3410.4 - Fire Protection CE - Fuel Oil	10,000	10,271		6,500	7,744		8,500
3410.4 - Fire Protection CE - Motor Fuel	1,200	2,265		2,700	1,183		2,500
3410.4 - Fire Protection CE - Vehicle Maintenance	11,600	9,722		10,000	7,757		12,700
3410.4 - Fire Protection CE - Building Repairs	15,000	9,858		14,600	12,912		18,100
3410.4 - Fire Protection CE - Training/Education	1,000	350		1,000	170		1,000
<b>TOTAL</b>	<b>79,750</b>	<b>68,468</b>		<b>74,930</b>	<b>59,811</b>		<b>74,748</b>

**SAFETY INSPECTION**

<b>General Ledger Name</b>	<b>Adopted Budget 2017-2018</b>	<b>Actual 2017-2018</b>		<b>Adopted Budget 2018-2019</b>	<b>Actual 2018-2019</b>		<b>Adopted Budget 2019-2020</b>
3620.1 - Safety Inspection PS	12,240	10,160		12,852	10,381		19,282
3620.2 - Safety Inspection EQ	-	-		2,000	-		200
3620.4 - Safety Inspection CE	500	1,296		500	742		640
3620.4 - Safety Inspection CE - Office Supplies	50	7		50	-		50
3620.4 - Safety Inspection CE - Training/Education	200	765		200	140		470
<b>TOTAL</b>	<b>12,990</b>	<b>12,228</b>		<b>15,602</b>	<b>11,263</b>		<b>20,642</b>

DPW

General Ledger Name	Adopted Budget 2017-2018	Actual 2017-2018	Adopted Budget 2018-2019	Actual 2018-2019	Adopted Budget 2019-2020
5110.1 - General Repairs PS	60,040	92,408	99,000	78,903	100,000
5110.2 - General Repairs EQ	8,700	52,520	43,677	10,186	23,000
5110.4 - General Repairs CE	118,000	70,956	50,000	31,461	40,000
5110.4 - General Repairs CE - CHIPS	35,000	39,791	52,000	62,571	52,000
5110.4 - General Repairs CE - Office Supplies	150	-	150	91	150
5110.4 - General Repairs CE - Electricity	1,800	1,776	1,800	1,350	1,500
5110.4 - General Repairs CE - Fuel Oil	2,000	1,841	2,000	2,008	2,000
5110.4 - General Repairs CE - Clothing Allowance	500	850	750	570	800
5110.4 - General Repairs CE - Motor Fuel	3,700	3,860	4,000	4,515	5,500
5110.4 - General Repairs CE - Vehicle Maintenance	3,000	5,693	3,000	3,394	3,000
5110.4 - General Repairs CE - Building Repairs	6,000	36	1,000	195	1,000
5142.1 - Snow Removal PS	8,500	17,365	15,000	2,278	17,000
5142.2 - Snow Removal EQ	8,000	3,480	15,000	10,000	9,000
5142.4 - Snow Removal CE	13,000	12,431	13,000	15,067	18,000
5142.4 - Snow Removal CE - Motor Fuel	1,000	1,143	1,500	1,891	1,500
5142.4 - Snow Removal CE - Vehicle Maintenance	2,000	2,052	2,500	849	2,000
5182.4 - Street Lighting CE	50,000	43,535	50,000	45,084	50,000
<b>TOTAL</b>	<b>321,390</b>	<b>349,737</b>	<b>354,377</b>	<b>270,413</b>	<b>326,450</b>

**OTHER DEPARTMENTS**

<b>General Ledger Name</b>	<b>Adopted Budget 2017-2018</b>	<b>Actual 2017-2018</b>		<b>Adopted Budget 2018-2019</b>	<b>Actual 2018-2019</b>		<b>Adopted Budget 2019-2020</b>
7310.4 - Youth Programs CE -	10,500	10,500		10,500	10,500		10,500
7550.4 - Celebrations CE	2,200	2,628		3,200	1,677		3,200
8010.1 - Zoning PS	656	63		675	-		-
8010.4 - Zoning CE	500	-		250	250		-
8010.4 - Zoning CE - Office Supplies	50	-		50	-		-
8010.4 - Zoning CE - Advertising	250	49		250	179		250
8010.4 - Zoning CE - Training/Education	1,000	100		1,000	38		1,250
8020.1 - Planning PS	1,311	83		1,350	-		-
8020.4 - Planning CE	700	-		500	35		-
8020.4 - Planning CE - Office Supplies	100	-		50	-		-
8020.4 - Planning CE - Advertising	600	325		500	62		500
8020.4 - Planning CE - Training/Education	1,000	800		1,000	38		1,500
8160.4 - Refuse/Garbage CE	85,000	91,054		80,000	62,744		80,000
8510.4 - Beautification CE	5,000	2,790		5,000	321		5,000
<b>TOTAL</b>	<b>108,867</b>	<b>108,392</b>		<b>104,325</b>	<b>75,844</b>		<b>102,200</b>

**BENEFITS**

<b>General Ledger Name</b>	<b>Adopted Budget 2017-2018</b>	<b>Actual 2017-2018</b>		<b>Adopted Budget 2018-2019</b>	<b>Actual 2018-2019</b>		<b>Adopted Budget 2019-2020</b>
9010.8 - State Retirement -	15,000	-	-	22,000	7,880		8,000
9015.8 - Fire & Police Retirement	15,000	10,110		15,000	10,723		12,000
90208 - Social Security (Village Share)	16,000	22,410		21,247	26,526		28,500
9040.8 - Workers Comp	16,000	8,883		17,000	17,000		17,000
9055.8 - Disability Insurance	500	-		500	-		500
9060.8 - Medical Insurance (Village Share)	43,000	44,112		43,600	52,652		46,500
9089.8 - Other Medical Benefits	6,000	8,787		7,500	7,500		9,000
<b>TOTAL</b>	<b>111,500</b>	<b>94,302</b>		<b>126,847</b>	<b>122,281</b>		<b>121,500</b>



**DEBT SERVICE**

<b>General Ledger Name</b>	<b>Adopted Budget 2017-2018</b>	<b>Actual 2017-2018</b>		<b>Adopted Budget 2018-2019</b>	<b>Actual 2018-2019</b>		<b>Adopted Budget 2019-2020</b>
9732.6 - BAN (Ladder Truck)- Principal	34,846	34,845		34,846	34,846		37,682
9732.7 - BAN (Ladder Truck)- Interest	20,879	20,879		20,879	20,879		18,043
9733.6 - BAN (Air Compressor)- Princ.	9,846	9,846		9,846	9,846		10,344
9733.7 - BAN (Air Compressor)- Interest	757	757		757	757		259
9734.6 - Police Cruiser- Principal	14,578	14,578		15,000	-		14,919
9734.7 - Police Cruiser - Interest	-	-		-	-		592
9735.6 - Bucketloader- Principal	2,366	1,526		2,366	2,366		2,366
9735.7 - Bucketloader- Interest	1,535	-		1,535	382		1,535
9739.6 - Pumper Truck - Principal	38,720	27,299		27,299	27,299		29,182
9739.7 - Pumper Truck - Interest	25,123	17,713		17,713	17,713		15,831
<b>TOTAL</b>	<b>148,650</b>	<b>127,443</b>		<b>130,241</b>	<b>114,088</b>		<b>130,753</b>

**GENERAL FUND REVENUES**

General Ledger Name	Adopted Budget 2017-2018	Actual 2017-2018	Adopted Budget 2018-2019	Actual 2018-2019	Adopted Budget 2019-2020
1001 - Property Taxes	655,016	655,016	666,060	666,060	670,281
1081 - Other Payments in Lieu Of	9,850	6,886	9,850	35,743	9,850
1090 - Real Property Tax Interest & Penalty	6,000	33,188	6,000	17,360	20,000
1120 - Non-Property Tax Distribution by County	150,000	207,640	175,000	172,111	185,000
1170 - Franchise Fees	3,700	3,019	3,700	-	3,700
1520 - Police Fees	100	2,168	100	5,465	100
1603 - Vital Statistics Fees	200	400	100	180	100
2110 - Zoning Fees	1,000	-	500	-	500
2130 - Refuse and Garbage Charges	55,000	44,836	40,000	28,362	40,000
2260 - Police Services	10,000	10,230	14,000	6,525	14,000
2262 - Fire Protection Services	69,091	99,460	75,169	39,594	78,224
2401 - Interest & Earnings	1,200	1,012	1,000	1,228	1,000
2410 - Rental of Real Property	48,000	58,816	48,000	21,842	55,000
2501 - Business & Occupational Lic's	25	-	25	-	25
2590 - Permits - Other	8,000	5,838	8,000	6,406	8,000
2610 - Fines, Forfeits of Bail	25,000	26,711	25,000	5,298	25,000
2650 - Sale of Surplus Scrap	-	-	3,000	133	1,500
2665 - Sales of Equipment	13,000	62,173	10,000	-	-
2680 - Insurance Recoveries	500	695	2,403	6,720	-
2701 - Refunds from Prior Years	-	1,082	-	3,020	-
2705 - Gifts & Donations	40,746	13,685	38,000	3,900	10,000
2770 - Unclassified Revenues	10,000	10,390	10,000	12,381	-
3001 - State per Capita Aid	15,000	-	15,000	14,481	15,000
3005 - State Aid Mtg Tax	12,000	11,251	15,000	15,828	15,000
3501 - State Aid/CHIPS	35,000	26,551	52,000	-	52,000
3820 - State Aid Youth Program	300	-	-	-	-
3989 - State Aid Other Home & Community Services	-	31,924	-	-	-
<b>Total General Fund Revenue</b>	<b>1,168,728</b>	<b>1,312,971</b>	<b>1,217,907</b>	<b>1,062,637</b>	<b>1,204,280</b>

## Fund (WATER FUND F)

General Ledger No.	General Ledger Name	Adopted Budget 2017-2018	Actual 2017-2018	Adopted Budget 2018-2019	Actual 2018-2019	Adopted Budget 2019-2020
1.002140.12.000.00	2140 - Metered Water Sales	490,700	269,104	488,394	320,898	460,000
1.002144.12.000.00	2144 - Water Service Charges	10,000	24,500	-	26,338	-
1.002148.12.000.00	2148 - Interest and Penalties on Water Rents	-	7	-	5	-
1.013204.12.000.00	1320.4 - Independent Auditing & Accounting	6,000	8,992	7,000	-	-
1.014204.12.000.00	1420.4 - Attorney CE	1,000	284	1,000	-	1,000
1.014404.12.000.00	1440.4 - Engineer - Tracy	5,000	44,878	5,000	14,953	5,000
1.019904.12.000.00	1990.4 - Contingency Account	20,000	-	15,000	-	-
1.083101.12.000.00	8310.1 - Administration PS	34,552	13,676	25,386	25,386	44,067
1.083104.12.000.00	8310.4 - Administration CE	500	19,939	500	2,358	500
1.083104.12.000.10	8310.4 - Administration CE - Insurance	18,500	-	18,500	11,175	18,500
1.083104.12.000.12	8310.4 - Administration CE - Office Supplies	500	47	500	260	500
1.083104.12.000.15	8310.4 - Administration CE - Telephone	500	-	500	-	500
1.083104.12.000.21	8310.4 - Administration CE - Clothing Allowance	1,000	718	1,000	415	1,000
1.083201.12.000.00	8320.1 - Source Power Pump PS	70,500	4,992	37,800	15,963	10,000
1.083202.12.000.00	8320.2 - Source Power Pump EQ	2,000	-	-	-	-
1.083204.12.000.00	8320.4 - Source Power Pump CE	7,000	6,299	5,000	12,467	8,000
1.083204.12.000.14	8320.4 - Source Power Pump CE - Electricity	26,000	18,515	20,000	18,462	20,000
1.083204.12.000.15	8320.4 - Source Power Pump CE - Telephone	1,200	1,381	1,000	1,961	1,500
1.083204.12.000.16	8320.4 - Source Power Pump CE - Fuel Oil	1,500	834	1,500	842	1,500
1.083204.12.000.22	8320.4 - Source Power Pump CE - Motor Fuel	2,800	3,707	3,000	920	3,000
1.083204.12.000.23	8320.4 - Source Power Pump CE - Veh Main	1,000	20	1,000	151	1,000
1.083302.12.000.00	8330.2 - Purification EQ	1,500	95	-	-	5,000
1.083304.12.000.00	8330.4 - Purification CE	12,000	4,856	8,000	2,481	2,000
1.083401.12.000.00	8340.1 - Transmission/Distribution PS	10,000	43,590	77,000	49,507	65,000
1.083402.12.000.00	8340.2 - Transmission/Distribution EQ	5,700	2,426	17,167	-	6,500
1.083404.12.000.00	8340.4 - Transmission/Distribution CE	120,000	114,499	60,000	351,007	70,000
1.090108.12.000.00	9010.8 - State Retirement	15,000	9,468	15,000	7,500	8,000
1.090208.12.000.00	90208 - Social Security (Village Share)	4,000	4,569	15,000	5,107	9,200
1.090358.12.000.00	9035.8 - Medicare	-	-	-	-	-
1.090408.12.000.00	9040.8 - Workers Comp	7,000	4,442	6,000	2,164	6,000
1.090558.12.000.00	9055.8 - Disability Insurance	100	-	100	-	100
1.090608.12.000.00	9060.8 - Medical Insurance (Village Share)	13,000	13,528	15,000	14,513	15,000
1.090898.12.000.00	9089.8 - Other Medical Benefits	2,750	577	2,750	2,750	4,000
1.097356.12.000.00	9735.6 - Bucketloader- Principal	2,366	1,526	2,366	2,671	2,366
1.097357.12.000.00	9735.7 - Bucketloader- Interest	1,535	-	1,535	382	1,535
1.097386.12.000.00	9738.6 - EFC Reservoir- Principal	30,000	-	30,000	-	30,000
1.097387.12.000.00	9738.7 - EFC Reservoir- Interest	-	-	-	-	-
1.097406.12.006.00	9740.6 - Truck purchase estimate	5,000	-	-	-	-
1.097416.12.006.00	9741.6 - Water Tower Repair - Principal	56,919	56,918	56,919	57,957	56,919
1.097417.12.007.00	9741.7 - Water Tower Repair - Interest	4,270	4,270	4,270	3,231	4,270
		991,392	678,657	943,187	678,657	861,957
	<b>Appropriation :</b>	<b>490,692</b>	<b>385,046</b>	<b>454,794</b>	<b>604,583</b>	<b>401,957</b>
	<b>Revenue:</b>	<b>500,700</b>	<b>293,611</b>	<b>488,394</b>	<b>347,241</b>	<b>460,000</b>
	<b>Variance</b>	<b>10,008</b>	<b>(91,435)</b>	<b>33,600</b>	<b>(257,342)</b>	<b>58,043</b>

Water Tower project-EFC reimbursement pending

Fund (SEWER FUND G)

General Ledger No.	General Ledger Name	Adopted Budget 2017-2018	Actual 2017-2018	Adopted Budget 2018-2019	Actual 2018-2019	Adopted Budget 2019-2020
1.002120.13.000.00	2120 - Sewer Rents	440,590	246,744	483,395	320,725	470,000
1.002122.13.000.00	2122 - Sewer Charges	26,500	26,504	36,500	-	-
1.002128.13.000.00	2128 - Int & Pen on Sewer Accounts	5,000	-	2,000	-	-
1.002401.13.000.00	2401 - Interest & Earnings	-	7	10	3	10
1.013204.13.000.00	1320.4 - Independent Auditing & Accounting	6,000	8,991	7,000	-	-
1.014204.13.000.00	1420.4 - Attorney CE	5,000	650	1,000	-	1,000
1.014404.13.000.00	1440.4 - Engineer - Tracy	1,000	-	-	-	-
1.019904.13.000.00	1990.4 - Contingency Account	12,000	-	10,000	-	-
1.081101.13.000.00	8110.1 - Administration PS	24,552	13,676	25,386	25,386	44,067
1.081102.13.000.00	8110.2 - Equipment	500	-	500	-	500
1.081104.13.000.00	8110.4 - Administration CE	1,000	20,262	500	762	500
1.081104.13.000.10	8110.4 - Administration CE - Insurance	10,000	-	10,000	10,000	10,000
1.081104.13.000.12	8110.4 - Administration CE - Office Supplies	500	53	250	260	250
1.081104.13.000.21	8110.4 - Administration CE - Clothing Allowance	1,000	1,437	1,200	223	1,200
1.081104.13.000.28	8110.4 - Administration CE - Training/Education	500	-	3,000	4,744	3,000
1.081201.13.000.00	8120.1 - Sanitary Sewers PS	83,320	24,395	19,500	12,412	18,000
1.081202.13.000.00	8120.2 - Sanitary Sewers EQ	10,000	594	25,000	-	7,500
1.081204.13.000.00	8120.4 - Sanitary Sewers CE	20,000	5,478	15,000	10,817	30,000
1.081204.13.000.14	8120.4 - Sanitary Sewers CE - Electricity	4,500	3,364	2,500	3,056	2,500
1.081204.13.000.15	8120.4 - Sanitary Sewers CE - Telephone	-	56	100	155	500
1.081204.13.000.16	8120.4 - Sanitary Sewers CE - Fuel Oil	-	-	-	-	-
1.081204.13.000.22	8120.4 - Sanitary Sewers CE - Motor Fuel	1,500	3,844	3,200	768	3,000
1.081204.13.000.26	8120.4 - Sanitary Sewers CE - Veh Main	-	418	500	166	500
1.081301.13.000.00	8130.1 - Treatment/Disposal PS	-	40,098	75,000	20,517	40,000
1.081302.13.000.00	8130.2 - Sewer Treat, Equip & Capital Outlay	13,700	1,832	8,000	-	20,000
1.081304.13.000.00	8130.4 - Treatment/Disposal CE	32,000	39,339	35,000	37,040	40,000
1.081304.13.000.14	8130.4 - Treatment/Disposal CE - Electricity	15,000	13,309	12,000	13,649	12,500
1.081304.13.000.15	8130.4 - Treatment/Disposal CE - Telephone	750	2,510	2,000	2,451	2,000
1.081304.13.000.27	8130.4 - Treatment/Disposal CE - Bldg Repairs	3,000	-	3,000	-	3,000
1.090108.13.000.00	9010.8 - State Retirement	19,415	10,131	19,972	7,500	8,000
1.090208.13.000.00	90208 - Social Security (Village Share)	5,694	4,630	7,433	2,449	8,000
1.090358.13.000.00	9035.8 - Medicare	-	-	-	-	-
1.090408.13.000.00	9040.8 - Workers Comp	10,000	4,442	6,000	-	6,000
1.090558.13.000.00	9055.8 - Disability Insurance	300	-	300	-	300
1.090608.13.000.00	9060.8 - Medical Insurance (Village Share)	15,000	20,425	19,210	16,207	19,210
1.090898.13.000.00	9089.8 - Other Medical Benefits	4,500	711	4,500	4,500	5,500
1.097316.13.000.00	9731.6 - BAN (Sewer Upgrade) Principal	25,000	24,265	25,000	24,265	24,265
1.097317.13.000.00	9731.7 - BAN (Sewer Upgrade) Interest	9,500	9,439	9,500	8,495	7,551
1.097356.13.000.00	9735.6 - Bucketloader- Principal	2,366	1,526	2,366	2,671	2,366
1.097357.13.000.00	9735.7 - Bucketloader- Interest	1,535	-	1,535	381	1,535
1.097366.13.000.00	9736.6 - EFC-Prin.	60,000	64,386	60,000	60,000	60,000
1.097367.13.000.00	9736.7 - EFC-Interest	33,001	28,615	33,001	18,401	33,001
1.097376.13.000.00	9737.6 - Sewer Relining- Principal	30,010	30,010	30,010	44,175	31,893
1.097377.13.000.00	9737.7 - Sewer Relining- Interest	4,932	4,932	4,932	4,932	3,049
1.097406.13.006.00	9740.6 - Truck purchase estimate	5,000	-	-	-	-
		914,169	957,073	1,009,310		920,697
	Appropriation :	472,075	383,818	483,395	336,382	450,687
	Revenue:	472,090	273,255	521,905	320,728	470,010
	Variance	15	(110,563)	38,510	(15,654)	19,323

**FUND BALANCES**

	<b>FUND BALANCE AT 5/31/2015</b>	<b>FUND BALANCE AT 5/31/2016</b>	<b>FUND BALANCE AT 5/31/2017</b>	<b>FUND BALANCE AT 5/31/2018</b>	<b>ESTIMATED FUND BALANCE AT 5/31/2019</b>
<b>GENERAL FUND - A</b>	\$ 531,772	\$ 327,964	\$ 706,052	\$ 874,654	\$ 883,259
<b>WATER FUND - F</b>	\$ 231,826	\$ 170,730	\$ (42,596)	\$ (134,030)	\$ (125,859)
<b>SEWER FUND - G</b>	\$ (72,541)	\$ (175,039)	\$ (345,628)	\$ (456,189)	\$ (430,331)