

***Draft – not yet approved* SPECIAL TOWN BOARD MEETING**

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Town of Ulysses

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August 13, 2020

Audio of the minutes are available on the website at [ulysses.ny.us](http://ulysses.ny.us).

The meeting was held via videoconference on the Zoom platform.

Notice of Town Board meetings are posted on the Town's website and Clerk's board.

**ATTENDANCE:**

TOWN OFFICIALS PRESENT:

Supervisor- Nancy Zahler

Board members- Richard Goldman, Michael Boggs, Katelin Olson, Marc Devokaitis

Deputy Town Clerk- Sarah Koski

Second Deputy Supervisor/Budget Officer- Michelle Wright

OTHERS PRESENT: Mary Bouchard (arrived 8:23 am)

**CALL TO ORDER:**

Ms. Zahler called the meeting to order at 8:01am.

**DISCUSSION on the YEAR TO DATE BUDGET and the PROPOSED 2021 BUDGET:**

Ms. Zahler stated that the purpose of this meeting is to look at the year to date budget for 2020 and to look forward to the 2021 budget. In years past the board would start this process later in the year, but with the financial downturn due to the Coronavirus Pandemic, the board felt it was prudent to have more time to consider the financial year ahead.

Ms. Wright shared charts which showed the current 2020 budget (See Appendix I). Ms. Wright explained that the CE lines in the budget are discretionary funds that could be trimmed for the coming year, aside from those expenses that are considered essential for town operation. For example, the Highway machinery fund is partially discretionary in that some spending on machinery is necessary to maintain operations, while some spending could be delayed.

Ms. Wright then went over the year-to-date spending for the town (See Appendix II). Yellow cells are updates to the 2020 budget after the onset of the Coronavirus Pandemic. Overall, the NYS state retirement invoice that is due in December will be distributed across all funds to cover that

cost. The town also has received confirmation that the town will be reimbursed through CHIPS funding for paving projects, and that reimbursement form has been submitted.

Ms. Zahler pointed out the Code Enforcement budget line increased this year due to the transition to a new Code Enforcement Officer and associated training and staffing expenses.

Mr. Goldman asked about the attorney budget line: does the town expect to spend the entire budgeted amount for 2020? Ms. Zahler explained that the town had budgeted for potential zoning issues which have not been pursued this year, so the town does not expect to spend the balance of this fund. Mr. Goldman asked if some of the attorney funds could be transferred to code enforcement as there are several code violations in the town that need to be pursued. Ms. Wright stated that budget modifications across a single fund are possible but she encouraged savings whenever possible.

Mr. Goldman asked about sales tax revenue. Ms. Wright explained that the town is projecting a 30% loss in sales tax revenue for the entire year. Mr. Goldman suggested calculating the loss on a monthly basis as sales tax may increase in the coming months and has been somewhat strong during the summer months. Ms. Wright explained that the town is being conservative about this calculation since the fall and winter sales tax will depend on how the Pandemic progresses. Mr. Devokaitis feels that being conservative with projections makes sense given what is going on in the county. Ms. Olson feels that the town will be in pretty good financial shape coming out of 2020, but is concerned that with the ongoing pandemic, 2021 may mean an even bigger hit to the economy. She feels that it is prudent to save as much as possible in 2020 against the unknown financial landscape to come.

Ms. Zahler explained that overall, when trimming the 2020 budget, the board started with the assumption that staffing levels would be preserved and instead looked for ways to cut discretionary spending. All departments cut conference and travel expenses, and Scott Stewart, the Highway Superintendent, delayed purchase of major equipment. Instead of purchasing a new ditching machine, Mr. Stewart decided to rent one for the limited season at a considerable savings. Code and Zoning had been considering software to help streamline their process but that spending was on hold.

Mr. Goldman asked about the code and zoning software: while Mr. Goldman urges caution in spending, he wants to make sure the town invests in items that will increase efficiency. Ms. Olson agrees with Mr. Goldman; she does not want to be penny wise and pound foolish. For example,

with road maintenance; if the town does not spend money to maintain roads, the repairs will ultimately be more expensive. She urged the board to work with Mr. Stewart to make sure regular road maintenance is a spending priority. Mr. Goldman suggested that Mr. Stewart look to see if there are other equipment purchases that could instead be rented or leased.

Ms. Wright then reviewed the preliminary fund balance estimates for 2021 (See Appendix III). Mr. Goldman asked about where shortfalls are coming from aside from sales tax. Ms. Zahler stated that AIM and CHIPS funding from the state were assumed to be cut entirely, but now the state has committed funding from these sources. Mr. Goldman asked that if there will be considerable spending cuts and funding is coming in aside from sales tax, why does the town expect to spend from the fund balance? Ms. Wright explained that historically the town has budgeted by overestimating spending and underestimating income. Ms. Wright will work on a document that shows projections on why the town may need to spend the fund balance in the coming year. Mr. Boggs noted that the town budgeted more in the fund balance in 2020. Ms. Zahler explained that the board has used the fund balance in the past to reduce the tax burden on residents.

Ms. Zahler asked how the board wanted to invite public input into the budget process. Mr. Goldman suggested allowing privilege of the floor during budget meetings but it might be counterproductive to get feedback on a line by line item basis. Budgeting is the purview of the board.

Ms. Olson suggested the board could put out a statement about a philosophy of budgeting, such as prioritizing staff over spending, and ask for feedback from the public about that statement. Ms. Olson suggested asking department heads if there is spending that would make departments more efficient, more functional and will result in long term savings.

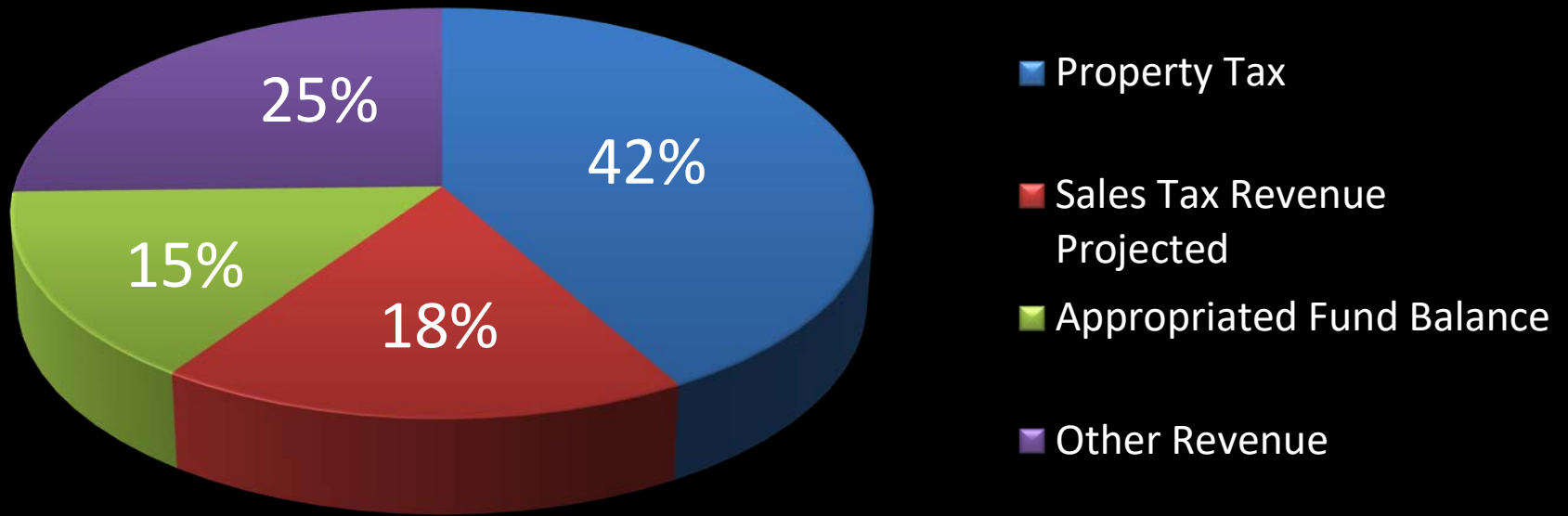
**ADJOURN:**

Mr. Goldman moved to adjourn the meeting at 9:31 am; seconded by Ms. Olson and passed unanimously.

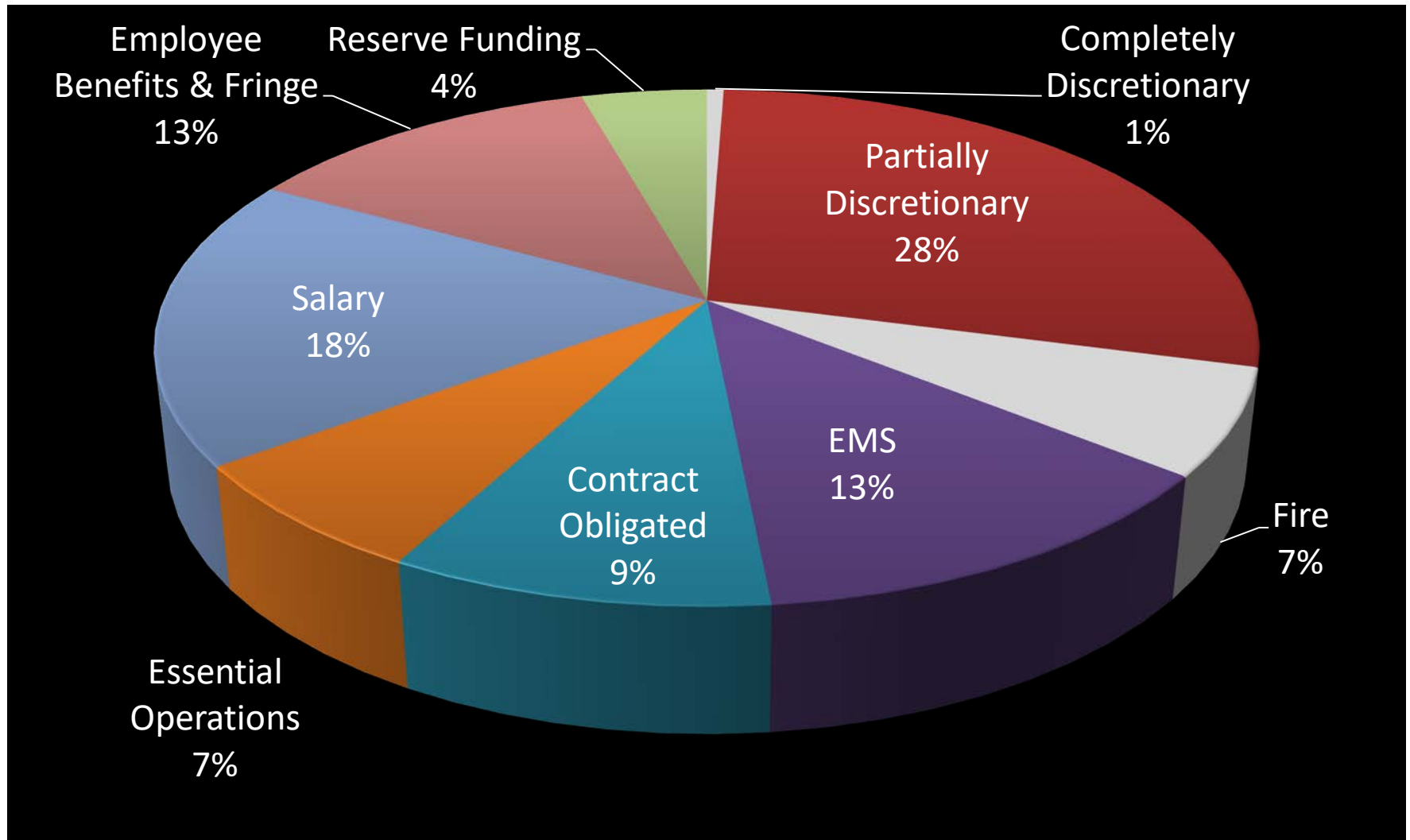
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*Respectfully submitted by Sarah Koski on 8/14/20.*

# 2020 Adopted Budget: Revenue Across Funds



# 2020 Adopted Budget: Appropriations Across Funds



2020 BUDGET

	Modified Budget 2020	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
<b>Appropriations</b>						
<b>A1010 · Town Board</b>						
1010.1 · Town Board PS	19,286		19,286	10,848	8,437	
1010.4 · Town Board CE	4,000	\$ 1,000	3,000	2,108	893	
<b>A1110 · Town Justice</b>						
1110.1 · Town Justice 1	18,687		18,687	10,781	7,906	
1110.11 · Town Justice 2	18,687		18,687	10,781	7,906	
1110.12 · Town Justice Clerk PS	49,000		49,000	28,269	20,731	
1110.121 · Justice Clerk PS Special Projects	-		-		-	
1110.122 · Deputy Justice Clerk PS	-		-		-	
1110.4 · Town Justice CE	8,000	\$ 5,000	3,000	1,152	1,848	Per 7/24 mtg with MD and AC
<b>A1220 · Supervisor Office</b>						
1220.1 · Supervisor PS	18,970		18,970	8,884	10,086	
1220.11 · Bookkeeper PS	40,560		40,560	23,400	17,160	
1220.12 · Deputy Supervisor PS	20,280		24,040	8,580	15,460	PS lines still need budget modification
1220.13 · Budget Officer PS	20,280		22,349	17,464	4,885	PS lines still need budget modification
1220.14 · Supervisor Project Asst PS	10,000		6,240	6,240	-	PS lines still need budget modification
1220.4 · Supervisor CE	12,000		12,000	10,828	1,172	This doesn't yet include historic paychex fees
<b>A1320.4 · Auditor CE</b>	15,000	\$ 3,500	11,500	8,000	3,500	2020 standard audit only, 2021 or 2022 is
<b>A1410 · Town Clerk Office</b>						
1410.1 · Town Clerk PS	56,290		56,290	32,475	23,815	
1410.11 · Deputy Town Clerk PS	32,135		32,135	18,478	13,657	
1410.12 · 2nd Deputy Town Clerk PS	800	\$ 400	400	119	281	Per Carissa
1410.4 · Town Clerk CE	5,000	\$ 2,500	2,500	2,918	(418)	~\$1K refund coming back into this line Per
<b>A1420.4 · Attorney CE</b>	30,000	\$ (1,000)	31,000	16,227	14,773	Based on monthly average as of March, will
<b>A1450.4 · Elections CE</b>	4,000	\$ 4,000	-		-	Assuming no costs in this line
<b>A1460.4 · Records Management CE</b>	3,500	\$ 1,000	2,500	125	2,375	Going to be able to make cut per CMP 7/15
<b>A1620 · Town Hall</b>						
1620.2 · Town Hall EQ and Capital Outlay	84,500	\$ (36,760)	121,260	81,967	39,293	Budget modification needed in this line:
1620.4 · Town Hall CE	46,000	\$ -	46,000	18,391	27,609	Ask Michelle for external budget, includes
<b>A1650.4 · Central Communication CE</b>	13,500	\$ -	13,500	10,248	3,252	Due to increased IT costs, removing cuts
<b>A1670.4 · Printing &amp; Mailing</b>	14,500	\$ 1,500	13,000	7,350	5,650	7/24 note: adding \$500 for court postage
<b>A1910.4 · Unallocated Insurance</b>	25,500		25,381	24,181	1,200	Paid to date = \$24,081, mid year
<b>A1920.4 · Municipal Association Dues</b>	1,000		1,000	1,000	-	
<b>A1940.2 (-.4) · Pur of Land/ROW</b>	-		-		-	
<b>A1990.4 · Contingency Account</b>	15,000		3,324		3,324	\$11,676 already spent out of this account for
<b>A3510.4 · Dog Control CE</b>	18,134		18,134	10,578	7,556	
<b>A5010 · Highway Superintendent</b>						
A5010.1 · Highway Superintendent PS	61,810		61,810	35,660	26,151	A

APPENDIX III

**Preliminary Fund Balance Estimates for Appropriation in the 2021 Budget**

	2020 EOY Fund Balance Estimate*	80% Margin of Error Figure	20% of 2020 Appropriations	Estimated Fund Balance Available for 2021 Appropriation	2020 Budgeted Appropriated Fund Balance
<b>A</b>	\$ 438,205	\$ 350,564	\$ 227,449	\$ 123,115	\$ 140,000
<b>B</b>	\$ 111,191	\$ 88,953	\$ 48,397	\$ 40,556	\$ 88,000
<b>DA</b>	\$ 370,100	\$ 296,080	\$ 140,432	\$ 155,648	\$ 95,000
<b>DB</b>	\$ 251,529	\$ 201,223	\$ 78,791	\$ 122,432	\$ 160,000
<b>SW3</b>	\$ 66,897	\$ 53,518	\$ 63,925	\$ (10,408)	\$ 11,000
<b>SM</b>	\$ 121,032	\$ 96,826	\$ 88,526	\$ 8,300	\$ 30,000
<b>Total Across Funds</b>	\$ 1,358,954				

*\*very preliminary estimate: for example, this calculation does not account for any re-distribution of sales tax across funds, Rec department expenses and income not updated*

TOWN OF ULYSSES  
2020 BUDGET

	Modified Budget 2020	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
<b>A5010.4 · Highway Superintendent CE</b>	2,500	\$ 900	1,600	1,298	302	7/21: per SS cut a little
<b>A5132 · Highway Barn</b>					-	
5132.2 · Highway Barn EQ	20,000	\$ 16,500	3,500	113	3,387	Per Scott, not getting new doors
5132.4 · Highway Barn CE	17,500		17,500	14,339	3,161	Per Scott
<b>A5182.4 · Street Lighting CE</b>	2,000		2,000	1,076	924	
<b>A5410.4 · Sidewalk CE</b>	2,000		2,000	270	1,730	
<b>A6510.4 · Veterans CE</b>	475		475	-	475	Assuming no cuts for community contracts
<b>A6772.4 · Programs for the Aging CE</b>	6,100		6,100	850	5,250	Assuming no cuts for community contracts
<b>A7020 · Recreation Admininstration</b>					-	
7020.11 · Recreation PS - Director	23,000		23,000	9,729	13,271	Needs Assessment
7020.12 · Recreation PS - Summer Camp Staff	48,233	\$ 35,000	13,233		13,233	Needs Assessment
7020.41 · Recreation CE - Rec Dir. Supplies	3,807	\$ 2,332	1,475	70	1,405	Needs Assessment
7020.42 · Recreation CE - Summer Camp	23,119	\$ 13,000	10,119		10,119	Needs Assessment
7020.43 · Recreation CE - Adult Community Rec	500		500		500	Needs Assessment
<b>A7110.4 · Parks CE</b>	11,805	\$ 3,805	8,000	1,828	6,172	Per contract \$2411 for mowing = \$4,329 , Needs assessment: Reduced \$1,000 Habitat & \$2,805 tree planting was paid in '19 so took that out too
<b>A7310 · Youth Programs</b>					-	
7310.1 · Youth Programs PS - teen jobs	18,994		18,994	953	18,041	Needs Assessment
7310.4 · Youth Programs CE	67,894	\$ 1,772	66,122	51,028	15,094	Needs Assessment: Per NZ, if funding from County goes down, expenses will go down
<b>A7410.4 · Library CE</b>	12,500		12,500	-	12,500	Assuming no cuts for community contracts in a year that it is most needed
<b>A7450.4 · Historical Society CE</b>	700		700	-	700	Assuming no cuts for community contracts in a year that it is most needed
<b>A7510.1 · Historian PS</b>	1,623		1,623	-	1,623	
<b>A7510.4 · Historian CE</b>	1,000	\$ 700	300	-	300	Reduced to highwater mark of past 5 years
<b>A7520.4 · Historical Property CE</b>	-		-		-	
<b>A7550.4 · Celebrations CE</b>	1,000		1,000	-	1,000	Nothing paid out of this line to date
<b>A7989.4 · Culture CE</b>	6,605		6,605	-	6,605	Nothing paid out of this line to date
<b>A8030.4 · Stream Research CE</b>	6,312		6,312	6,312	-	Already paid
<b>A8810.1 · Cemeteries PS</b>	-		-		-	
<b>A8810.4 · Cemeteries CE</b>	3,800		3,800	1,650	2,150	Per contract: 2750
<b>A9000 · Employee Benefits</b>					-	



TOWN OF ULYSSES  
2020 BUDGET

	Modified Budget 2020	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
A9010.8 · NYS Retirement	51,054	\$ 16,381	34,673	-	34,673	Updated with NYSLRS invoice fund distribution; Savings due to NZ not in NYSLRS (\$2,900), includes NZ change in Rec staffing modeling (2100). Not included MB, KO
A9030.8 · Social Security	39,450	\$ 1,750	37,700	16,677	21,023	includes NZ change in Rec dept staffing modeling
A9040.8 · Worker's Compensation	2,074		2,074	1,646	428	
A9050.8 · Unemployment Insurance	-		-		-	
A9055.8 · Disability Insurance	2,144		2,144	1,010	1,134	
A9060.8 · Health Insurance	81,127	\$ 17,127	64,000	46,238	17,762	Adjusted based on YTD estimate and reimbursement for COBRA coverage; As of 5/12 Budget Modification (decrease by \$2,069 to cover A1220.13); Savings due to NZ (\$7,700) & WG (\$9,650) not having health insurance through ToU
A9060.81 · Health Insurance HSA employer con	7,500		12,687	12,688	(1)	Incorrect figure in final budget
<b>A Fund Reserve Funding</b>					-	
A962-231 Unemp Reserve			-		-	per NZ = consider adding to this reserve
A962-232 Retirement Cont Reserve			-		-	
A962-233 Emp. Bene. Accum. Liab	5,000	\$ 5,000	-		-	per NZ = consider keeping this funding to this reserve
A962-234 Capital Reserve			-		-	
A962-235 Repair Reserve			-		-	
A962-237 Tax Stabilization Reserve			-		-	
A962-236.21 Asgnd: Recreation (parks)			-		-	
A962-236.22 Asgnd: Recreation (TCRec-pool)	2,500	\$ 2,500	-		-	Not adding to reserves
A962-236.3 Asgnd: Audit			-		-	
A962-236.4 Asgnd: Legal			-		-	
A962-236.5 Asgnd: Youth			-		-	
A962-236.6 Asgnd: Energy			-		-	
A962-236.7 Funding Environmental Protection	5,000	\$ 5,000	-		-	Not adding to reserves
<b>TOTAL APPROPRIATIONS</b>	<b>1,143,735</b>				-	
<b>Total w/o Reserve Funding</b>		\$ 102,907	\$ 1,036,289	\$ 574,829	\$ 461,460	
<b>Revenues</b>		<b>Total Cut</b>	<b>Updated total Appropriation</b>	<b>Total Appropriated through June Abstract</b>	<b>What's left to appropriate per COVID budget</b>	
A1089 · Other Tax Items				2,684	-	
A1090 · Interest/Penalties on RPT	3,500	-	3,500	0	816	A

TOWN OF ULYSSES  
2020 BUDGET

	Modified Budget 2020	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
A1120 · Non-Property Tax Dist by County	205,679	61,704	143,975	92,963	51,013	30% sales tax cut
A1170 · Franchise Tax	13,000		13,585	13,531	54	received in May
A1255 · Clerk's Fees	1,400	100	1,300	274	1,026	Per Town Clerk
A1550 · Dog Control Fees	90	40	50	30	20	Per Town Clerk
A2001 · Park and Recreation Charges	82,460	70,000	12,460		12,460	Needs Assessment
A2350 · Youth Services, Other Governmts	79,098		79,098	13,440	65,658	Per NZ, we should be getting all of this; Per 5/14 email, no cut in this line from County Rural Youth Services contract
A2389 · Misc Revenue, Other Governmts			-		-	
A2401 · Interest & Earnings	2,188	656	1,532	3,860	(2,328)	This gets distributed across funds at the end of the year
A2544 · Dog Licenses	8,500	500	8,000	5,140	2,860	Per Town Clerk
A2610 · Fines & Forfeited Bail	30,000	21,000	9,000	7,983	1,017	7/24 convo with MD and AC Updated:
A2680 · Insurance Recovery	-		-		-	
A2660 · Sales of Real Property	-		-		-	
A2701 · Refunds from Prior Years	-		-		-	
A2706 · Grants From Local Governments	-		-		-	
A2705 · Gifts and Donations			-		-	
A2770 · Unclassified Revenue	-		-		-	
A2801 · Interfund Revenues (WD3&4 Clerical)	5,772	-	5,772		5,772	
A3001 · Revenue Sharing (A)	30,000		33,545		33,545	2020 Number confirmed via OSC
A3005 · Mortgage Tax	65,000	-	99,993	79,993	20,000	Actual: already received more than budgeted, another payment may come in November = \$20k estimated for fall payment
A3021 · Court Facilities Grant	-		-		-	
A3089 · Revenue - Other State Aid	75,000		75,000	500	74,500	Connected to grant, have recived info from NYSERDA that this money is not at risk
A5031 · Interfund Transfers (WD3 clerical)			-		-	
A5031 · Interfund Transfers (WD4 clerical)			-		-	
<b>Sub-Total w/out Reserves or FB</b>	<b>601,687</b>	<b>154,000</b>	<b>486,810</b>	<b>220,398</b>	<b>266,412</b>	
<b>Total COVID cuts</b>						
		<b>154,000</b>				What's left to earn per COVID budget
<b>A511 - RESERVE APPROPRIATIONS</b>						
A231 (A816) Unemployment Reserve						
A232 (A827) Retirement Reserve						
A233 (A867) Emp Benefits & Acc Liab Reserve						
A234 (A878) Capital Reserve			3,120			For use for the asset database development
A235 (A882) Repair Reserve						Removed use of this reserve for now
A237 (A880) Tax Stabilization Reserve						
2020 Budget- FINAL adopted 10/22/19						

TOWN OF ULYSSES  
2020 BUDGET

	Modified Budget 2020	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
A236 (A915) Assigned Funds						
A236.21 (A962) Asgnd: Recreation (parks)						
A236.5 (A962) Asgnd: Youth	2,373		2,000			
A236.3 (A962) Asgnd: Audit			5,000			To offset cost of audit
A236.7 (A962) Funding Environmental Protections						
<b>Subtotal of Reserve used as Revenue</b>	<b>2,373</b>	<b>154,000</b>	<b>10,120</b>			
A599 Appropriated Fund Balance	140,000		140,000			
<b>Subtotal of Reserves and Fund Balance</b>	<b>142,373</b>	<b>154,000</b>	<b>150,120</b>			
Subtotal - All Revenues Excluding Property Tax	744,060	308,000	636,930	220,398	266,412	
A1028 · Special Assessments, Ad Valorem	435		435	870		
A1001 · Property Tax Revenues	392,751		392,751	392,134		
<b>TOTAL REVENUES</b>	<b>1,137,246</b>	<b>308,000</b>	<b>1,030,116</b>	<b>613,402</b>	<b>266,412</b>	<b>116,292</b>
			Updated Projected Revenue	Total Earned Revenue through May	What's left to earn per COVID budget	What's left to earn from outside sources of revenue (i.e. doesn't include reserve and fund balance appropriation)

B Fund - Town Outside Village

2020 BUDGET - GENERAL PART-TOWN FUND (B)

		<u>Adopted Budget 2020</u>	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
<b>Appropriations</b>							
<u>B1420.4 · Attorney - CE</u>		25,000	2,000	23,000	6,767	16,233	7/21: to be assessed re: further enforcement and BZA
<u>B1440.4 · Engineering/Consulting CE</u>		8,000	4,000	4,000	1,464	2,536	7/21: updated increased cut
<u>B1990.4 · Contingency Account</u>		10,000	5,000	5,000	-	5,000	Per NZ
<u>B3310.4 · Traffic Control CE</u>		-		-			
<u>B3620 · Public Safety Enforcement Officer</u>							
B3620.1 · Enforcement Officer PS		31,194		31,194	18,370	12,824	Reduce for Mark's 20 hours per week
B3620.11 · Dep. Enforcement Officer PS		12,383	6,000	6,383	2,763	3,620	Per 7/20: Mark confirmed with Lucas = 5
B3620.2 · Enforcement Officer EQ		-		-		-	
B3620.4 · Enforcement Officer CE		3,500	(3,000)	6,500	6,145	355	Included is Martin K. = 4130.75, tablet (535), code books, Upcoming: fuel (\$600), cell phone reimbursement
<u>B8010 · Zoning</u>							
B8010.1 · Zoning PS		31,500		31,500	18,173	13,327	
B8010.4 · Zoning CE		4,500	2,500	2,000	-	2,000	7/21: per JZ convo, no training, stipends
<u>B8020 · Planning</u>							
B8020.1 · Planning/Zoning Clerk PS		5,000	2,000	3,000	639	2,361	7/21: updated per JZ and NZ
B8020.4 · Planning CE		14,680		14,680	8,251	6,429	7/21: per JZ convo, COVID cut removed
B8021.1 · Planner PS		31,500		31,500	18,173	13,327	
B8021.4 · Planner CE		3,100	1,500	1,600	569	1,031	Per 7/21: upcoming costs include a \$650 fee
B8021.41 · Planner CE Grant Expenses		-		-		-	
<u>B8790.4 · Gen Natural Resources CE</u>		4,400	1,000	3,400	1,500	1,900	
<u>B9000 · Employee Benefits</u>							
B9010.8 · NYS Retirement		15,225	2,146	13,079	-	13,079	Updated with NYSLRS invoice fund
B9030.8 · Social Security		9,684		9,684	4,376	5,308	
B9040.8 · Worker's Compensation		4,674		4,674	3,214	1,460	
B9055.8 · Disability Insurance		407		407	235	172	
B9060.8 · Health Insurance		25,738	13,000	12,738	7,816	4,922	Decreased due to change in staffing
B9060.81 · Health Insurance HSA employe		1,500		1,500	1,500	-	
<u>B Fund Reserve Funding</u>							
9901.2 Tranf to DA fund - Fuel				-			
9950.9 Transf to Capital Projects				-			

B Fund - Town Outside Village

2020 BUDGET - GENERAL PART-TOWN FUND (B)

	Adopted Budget 2020	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
B962-230 Unemp Reserve			-			
B962-232 Capital Reserve			-			
B962-234 Emp. Bene & Accum. Liab.						
B899 - Other Restricted Fund Balance - Ve	5,000	5,000	-			No addition to reserve
			-			
<b>TOTAL APPROPRIATIONS</b>	<b>241,985</b>					
Tot: Total w/o Reserve Funding	236,985	41,146	205,839	99,957	105,881	
		<b>Total Cut</b>	<b>Updated total Appropriation</b>	<b>Total Appropriated through June Abstract</b>	<b>What's left to appropriate per COVID budget</b>	

B Fund - Town Outside Village

2020 BUDGET - GENERAL PART-TOWN FUND (B)

	<u>Adopted Budget 2020</u>	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
<b>Revenues</b>						
B1120 · Non-Property Tax Dist by County	130,256	39,077	91,179	58,873	32,306	30% sales tax cut
B2110 · Zoning Fees	1,350		1,350	400	950	Update per 7/21 convo with JZ
B2115 · Planning Fees	1,500		1,500	1,750	(250)	Update per 7/21 convo with JZ
B2401 · Interest & Earnings	879	264	615		615	30% reduction
B2555 · Building Permits	16,000	-	16,000	15,769	231	Per Mark 7/20: we'll make the \$16k mark
B2590 · Other Permits, B Fund	2,000	600	1,400	817	583	30% reduction
B2701 Refunds from Prior Years	-	-		676	-	
B3902 · State Aid, Planning Studies	2,000	(2,000)	4,000	2,025	1,975	Confirming if we are really going to get
B5031 · Interfund Transfers				-	-	
Sub-total w/out Reserves or FB	153,985	37,941	116,045	80,310	36,411	
					What's left to earn per COVID budget	
<b>B511 - RESERVE APPROPRIATIONS</b>						
<b>B230 (B815) Unemployment Reserve</b>						
<b>B232 (B878) Captial Reserve</b>						
<b>B234 (B867) Emp Benefits &amp; Acc Liab Reserve</b>			2,600			Proposed use for vacation payout
<b>Subtotal of Reserve used as Revenue</b>	-		2,600			
B0599 App	88,000		88,000			
<b>Subtotal of Reserves and Fund Balance</b>	<b>88,000</b>	-	<b>90,600</b>			
<b>TOTAL REVENUES</b>	<b>241,985</b>	<b>37,941</b>	<b>206,645</b>	<b>80,310</b>	<b>(90,600)</b>	
	153,985		<b>Updated Projected Revenue</b>	<b>Total Earned Revenue through May</b>	<b>What's left to earn per COVID budget</b>	<b>What's left to earn from outside sources of revenue (i.e. doesn't include reserve and fund balance appropriation)</b>

2020 BUDGET - HIGHWAY FUND (DA)

2020 BUDGET

DA

Adopted Budget 2020	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update
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COVID Budget Notes (mew)

Appropriations

DA5020 · Engineering CE						
DA5120 · Maintenance of Bridges						
5120.1 · Maintenance of Bridges PS	3,300	3,300	-	-	3,300	
5120.4 · Maintenance of Bridges CE	2,000	2,000	-	-	2,000	Per Scott. AI for mew: is there any work in 2020 or in the coming years?
DA5130 · Machinery						
5130.1 · Machinery PS	59,260		59,260	28,854	30,406	
5130.2 · Machinery EQ	215,000	170,000	45,000	-	45,000	7/21: Scott going to put some pressure on them to determine when this cost is coming through. Per Scott. MEW clarify these notes: Not purchasing = Gradall \$100,000 + \$65,000 budgeted for 1 ton with plow + truck that we are purchasing came under by \$5,000
5130.4 · Machinery CE	70,000	20,000	50,000	22,867	27,133	Per Scott. MEW action item = rationale and impact of cuts (permanent or deferral for one to two years?)
DA5140 · Brush & Weeds						
5140.1 · Brush & Weeds PS	19,084		19,084	14,261	4,823	
5140.4 · Brush & Weeds CE	2,000		2,000	646	1,354	7/21: Willow Creek Road tree = took away COVID cut Per Scott
DA5142 · Snow Removal						
5142.1 · Snow Removal PS	26,000		26,000	6,114	19,886	7/21: per Scott = have said that there is no OT
5142.4 · Snow Removal CE	70,000		70,000	50,510	19,490	
DA5148 · Highway Services, Other Gov'ts						
5148.1 · Snow Removal OG - PS	26,000		26,000	6,114	19,886	
5148.4 · Snow Removal OG - CE	70,000		70,000	50,510	19,490	
DA9000 · Employee Benefits						
9010.8 · State Retirement	20,261	4,248	16,013	-	16,013	Updated with NYSLRS invoice fund distribution
9030.8 · Social Security	11,829	-	10,300	4,133	6,167	
9040.8 · Workers Compensation	4,920		4,920	4,755	165	
9050.8 · Unemployment Insurance			-	192	(192)	
9055.8 · Disability Insurance	560		560	299	261	

2020 BUDGET FUND (DA)

2020 BUDGET

DA

	Adopted Budget 2020	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes (mew)
9060.8 · Health Insurance	68,323	40,432	27,891	17,163	10,727	To discuss with TB
9060.81 · Health Insurance HSA employer contri	5,625		5,625	2,891	2,734	
			-			
<b>DA Fund Reserve Funding</b>						
DA962-231 Snow & Ice Reserve			-			
-DA962-232 Bridge Reserve (includes culverts)	28,000		28,000		28,000	mew note: I would encourage this reserve funding to stay intact
DA962-233 Capital Equip Reserve			-			
<b>TOTAL APPROPRIATIONS</b>	<b>702,162</b>					
		<b>239,980</b>	<b>460,653</b>	<b>209,308</b>	<b>256,645</b>	
		<b>Total Cut</b>	<b>Updated total Appropriation</b>	<b>Total Appropriated through June Abstract</b>	<b>What's left to appropriate per COVID budget</b>	



2020 BUDGET FUND (DA)

2020 BUDGET

DA

Adopted Budget 2020	COVID CUT \$	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update
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COVID Budget Notes (mew)

**REVENUES**

DA1120 · Non-Property Tax Dist by County	137,119	41,136	95,983	61,975	34,008	30% sales tax cut
DA2302 · Services - Other Governments	75,211		75,211	56,408	18,803	
DA2401 · Interest & Earnings	3,007		3,007		3,007	
DA2650 · Sales of Scrap	-		-			
DA2665 · Equipment Sales	33,000	33,000	-			Per Scott
DA2680 · Insurance Recoveries	-		-			
DA2770 · Unclassified Revenues	-		-			
DA3960 · State ER Disaster Assistance	-		-			
DA4960 · Fed ER Disaster Assistance	-		-			
DA5031 · Interfund Transfer: B fund (fuel)			-			
<b>Subtotal Rev. w/out Reserve or FB</b>	<b>248,337</b>	<b>74,136</b>	<b>174,201</b>	<b>118,383</b>	<b>55,818</b>	

What's left to earn from outside sources of revenue
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**DA511 - RESERVE APPROPRIATIONS**

DA231 (DA882) Snow & Ice Repair Reserve

DA232 (DA882.1) Bridge Repair Reserve

DA233 (DA878) Capital Equipment Reserve

	86,491	71,491	15,000	15,000		
<i>Subtotal of Reserve used as Revenue</i>	<i>86,491</i>	<i>71,491</i>	<i>15,000</i>			-

DA0599 Appropriated Fund Balance

Subtotal of Reserves and Approp. Fund Bal.

	95,000		95,000			
	181,491	71,491	110,000			-

Subtotal - All Revenues Excluding Property Tax	429,828	145,627	284,201	118,383	55,818	
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DA1001 · Real Property Tax

	272,334		272,334	272,334	-	
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<b>TOTAL REVENUES</b>	<b>702,162</b>	<b>145,627</b>	<b>556,535</b>	<b>390,717</b>		
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Updated Projected Revenue	Total Earned Revenue through May
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2020 BUDGET

	2018 Actual	2019 Modified Budget	Tentative Budget 2020	Preliminary Budget 2020	Adopted Budget 2020	July YTD + August Abstract	EOY Estimate
<b>FIRE BUDGET (SF Fund)</b>							
<b>Appropriations</b>							
SF3410.4 · Fire Protection CE	230,882	228,645	231,759	231,759	231,759	231,759	231,759
<b>Revenues</b>							
SF1001 · Real Property Tax (fire)	230,882	228,645	231,759	231,759	231,759	231,759	231,759

<b>EMS BUDGET (SM Fund)</b>							
<b>Appropriations</b>							
SM4540.4 . Ambulance CE	361,906	401,031	442,630	442,630	442,630	442,630	442,630
<b>Revenues</b>							
SM1289 Ambulance Billing Revenue	73,802	60,000	80,000	80,000	80,000	34,953	69,906
SM2401 Interest	227	-		496	496	-	400
Sub-Total	74,029	60,000	80,000	80,496	80,496		70,306
Fund Balance	35,969		30,000	30,000	30,000		40,094
Sub-total without Prop. Tax.			110,000	110,496	110,496		110,400
SM1001 . Real Property Tax (EMS)	251,907	341,031	332,630	332,134	332,134	332,134	332,134
TOTAL Revenue	361,905	401,031	442,630	442,630	442,630		442,534

	Adopted Budget 2020	EOY Estimate	July YTD + August Abstract	What's Left Per EOY Estimate
<b>Appropriations</b>				
<u>SW3-8310 · Water Administration</u>				
SW3-8310.1 · Water Administration - PS	-		-	
SW3-8310.2 · Water Administration EQ	-		-	
SW3-8310.4 · Water Administration CE	7,165	6,365	300	6,065
<u>SW3-8320.4 · Water Purchases</u>	90,000	97,000	43,324	53,676
<u>SW3-8330 · Water Purification, Equip &amp; Cap Outlay</u>				
SW3-8330.2 · Water Purification, Equip & Cap			-	
SW3-8330.4 · Water Purification CE	5,000	200	-	200
<u>SW3-8340 · Water Transport &amp; Distribution</u>				
SW3-8340.1 · Water District Operator	19,136	18,920	9,753	9,167
SW3-8340.11 · WD3 Laborer	4,700	4,700	-	4,700
SW3-8340.2 · WD3 Trans/Dist EQ	-	2,550	2,553	(3)
SW3-8340.4 · WD3 Trans/Dist CE	19,850	19,850	10,999	8,851
<u>SW3-9000 · WD3 Employee Benefits</u>				
SW3-9010.8 · WD3 NYS Retirement	3,508	3,060	-	3,060
SW3-9030.83 · WD3 Social Security	1,835	1,835	746	1,089
SW3-9040.83 · WD3 Worker Compensation	433	1,403	1,403	-
SW3-9710.6 · Water District Debt Repayment	147,000	147,000	147,000	-
SW3-9901.9 · Trans Other Funds	20,000	20,000	20,000	-
SW3-962-230 Repair Reserve	-			
EQ reserve - water truck	1,000			
<b>TOTAL APPROPRIATIONS</b>	<b>319,627</b>	<b>322,883</b>	<b>236,079</b>	<b>86,804</b>

^what's left  
to  
appropriate

<b>Revenues</b>				
SW3-2140 · Metered Water Sales	78,000	78,000	50,105	27,895
SW3-2144 · Water Service Charges	1,200	1,200	2,614	(1,414)
SW3-2148 · Interest/Penalties on Water Chg	1,000	1,000	2,063	(1,063)
SW3-2401 · Interest/Earnings Water Distric	418	418	-	418
SW3-2590 · Other Permits	750	750	255	495
SW3-2680	-	2,691	2,691	-
SW3-2801 · Interfund Revenue	180	180		180
SW3-5031 · Water Dist Interfund Transfer (from SW4)				
Subtotal	81,548			
<b>SW3-511 - RESERVE APPROPRIATIONS</b>				
SW3-230 (SW3-882) Repair Reserve	-			
SW3-599 · Appropriated Fund Balance	11,000			
Subtotal of Reserves and Fund Balance	11,000			
Subtotal - All Revenues Excluding Property Tax	92,548			26,511

^ What's left  
to earn from  
outside

	Adopted Budget 2020	EOY Estimate	July YTD + August Abstract	What's Left Per EOY Estimate
<b>FUNDS TO BE RAISED BY TAXES</b>				sources of revenue
SW3-1028 · Special Assess, (Water)	147,000	147,000	147,000	-
SW3-1030 · Special Assessments Water Distr	80,079	80,079	80,079	-
<b>Subtotal</b>	227,079		227,079	
<b>TOTAL REVENUES</b>	<b>319,627</b>		<b>284,807</b>	

2020 BUDGET - HIGHWAY PART-TOWN FUND (DB)

DB

	Adopted Budget 2020	COVID CUT \$ updated as of 5/20/20	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
<b>Appropriations</b>						
<u>DB5110 · Highway Maintenance</u>						
5110.1 · Highway Maintenance PS	80,694		80,694	50,768	29,926	
5110.4 · Highway Maintenance CE	73,000	23,000	50,000	14,506	35,494	Per Scott per new 284 agreement
<u>DB5112.2 · Highway Capital Improvement</u>	165,000	90,000	75,000	65,629	9,371	Per Scott per new 284 agreement
<u>DB9010 · Employee Benefits</u>						
9010.8 · State Retirement	12,157	2,549	9,608	-	9,608	Updated with NYSLRS invoice fund distribution
9030.8 · Social Security	6,835	-	6,300	3,806	2,494	
9040.8 · Workers Compensation	11,563		11,563	7,902	3,661	
9055.8 · Disability Insurance	336		336	180	156	
9060.8 · Health Insurance	40,994	24,845	16,149	9,938	6,211	To Discuss with TB
9060.81 · Health Insurance HSA employe	3,375		3,375	1,734	1,641	
			-			
<u>DB Fund Reserve Funding</u>						
DB962-230 Capital Reserve				-		-
<b>TOTAL APPROPRIATIONS</b>	<b>393,954</b>	<b>140,394</b>	<b>253,025</b>	<b>154,463</b>	<b>98,562</b>	
		<b>Total Cut</b>	<b>Updated total Appropriation</b>	<b>Total Appropriated through June Abstract</b>	<b>What's left to appropriate per COVID budget</b>	

Revenues

<b>DB1120 · Non-Property Tax Dist by County</b>	<b>144,946</b>	<b>43,483.80</b>	<b>101,462</b>	<b>65,513</b>	<b>35,950</b>	30% sales tax cut
DB2401 · Interest & Earnings	1,008		1,008			
DB2701 · Refunds from Prior Years	-		-			
DB3501 · NYS CHIPS (PAVE-NY, EWR)	88,000	88,000	65,000		65,000	Projecting No State Aid as of May
<b>Subtotal Revenues w/out Reserves or FB</b>	<b>233,954</b>	<b>131,484</b>	<b>167,470</b>	<b>65,513</b>	<b>100,950</b>	

DB511 - RESERVE APPROPRIATIONS

^ What's left to earn from outside sources of revenue

DB230 (DB878) Capital Reserve

DB0511 · Appropriated Capital Reserve						
DB0599 · Appropriated Fund Balance	160,000		160,000			

2020 BUDGET - HIGHWAY PART-TOWN FUND (DB)

DB

	Adopted Budget 2020	COVID CUT \$ updated as of 5/20/20	COVID Budget Line Update	July YTD + August Abstract	What's Left Per COVID Update	COVID Budget Notes
Subtotal of Reserves and Fund Balance	160,000	-	160,000			
<b>TOTAL REVENUES</b>	<b>393,954</b>	<b>131,484</b>	<b>327,470</b>	<b>65,513</b>		
			Updated Projected Revenue	Total Earned Revenue through July		