

**Town of Ghent  
Supervisor Report  
As of July 31, 2019**

**Receipts:**

|          |                                 |                          |
|----------|---------------------------------|--------------------------|
| A1255    | Clerk Fees                      | 295.43                   |
| A2001    | Park and Recreation Fees        | 250.00                   |
| A2401    | Interest Income - A             | 239.21                   |
| A2544    | Licenses and Permits - Dog      | 124.50                   |
| A2610    | Fines and Forfeitures           | 24,801.00                |
| B2110    | Zoning Fees                     | 3,777.25                 |
| B2115    | Planning Board Fees             | 425.00                   |
| B2401    | Interest Income - B             | 71.69                    |
| DB1120   | Q2 Sales Tax                    | 249,712.52               |
| DB2401   | Interest Income - DB            | 396.95                   |
| DB3960   | SEMA                            | 110.00                   |
| H2401    | Interest Income - H             | 12.81                    |
| SL2401   | Interest Income - SL            | 7.48                     |
| A906080  | Health Insurance - A            | 282.80                   |
| DB9060.8 | Health Insurance - DB           | 498.21                   |
| TA19     | Insurance Employee Contribution | 262.39                   |
| TA85     | Escrow Deposit                  | 32,000.00                |
| TA87     | Interest - TA                   | 26.46                    |
|          | <b>Total Receipts</b>           | <u><u>313,293.70</u></u> |

**Disbursements:**

|                            |                            |
|----------------------------|----------------------------|
| Payroll 7/3/19             | (28,972.16)                |
| Payroll 7/18/19            | (35,464.43)                |
| Abstracts July 2019        | (74,978.87)                |
| Foreign Fire Payments      | (10,939.84)                |
| Bank Service Charges       | (15.00)                    |
| Escrow Payments            | (1,015.50)                 |
| <b>Total Disbursements</b> | <u><u>(151,385.80)</u></u> |

|                                |                            |
|--------------------------------|----------------------------|
| Net Receipts-Disbursements     | 161,907.90                 |
| Cash balances at June 30, 2019 | 1,317,989.20               |
| Cash balances at July 31, 2019 | <u><u>1,479,897.10</u></u> |

| National Union Bank of Kinderhook | Bank                |            | O/S Checks         | Book Balance        |
|-----------------------------------|---------------------|------------|--------------------|---------------------|
|                                   | Statement           | Deposit in |                    |                     |
|                                   | Balance             | Transit    |                    |                     |
| 200001 Multi-Fund Checking-0632   | 33,013.71           | -          | (27,636.10)        | 5,377.61            |
| 200002 MultiFund MoneyMarket-3321 | 519,368.46          | -          | -                  | 519,368.46          |
| 200004 Highway Money Market-3356  | 824,700.46          | -          | -                  | 824,700.46          |
| 200005 Payroll Cash Account-640   | 70,178.09           | -          | (9,566.25)         | 60,611.84           |
| 200006 Escrow Cash Account-9797   | 70,039.73           | -          | (351.00)           | 69,688.73           |
| A210000 Petty Cash                | 150.00              | -          | -                  | 150.00              |
|                                   | <u>1,517,450.45</u> | <u>-</u>   | <u>(37,553.35)</u> | <u>1,479,897.10</u> |

Note: July report is prepared on a cash basis.

|                                    |                   |
|------------------------------------|-------------------|
| Total Income per July Quickbooks   | 269,865.84        |
| NYS OSC Fines                      | 10,358.00         |
| Insurance Employee Contribution    | 262.39            |
| TA interest                        | 26.46             |
| Escrow Deposit                     | 32,000.00         |
| Health Insurance Contribution - A  | 282.80            |
| Health Insurance Contribution - DB | 498.21            |
| Total receipts                     | <u>313,293.70</u> |

|                                    |                   |
|------------------------------------|-------------------|
| Total Expense per July Quickbooks  | 128,283.95        |
| NYS OSC Fines                      | 10,358.00         |
| Foreign Fire Payment               | 10,939.84         |
| Escrow Payments                    | 1,015.50          |
| Payroll Bank Service Charge        | 7.50              |
| Health Insurance Contribution - A  | 282.80            |
| Health Insurance Contribution - DB | 498.21            |
| Total disbursements                | <u>151,385.80</u> |

**Town of Ghent**  
**Balance Sheet**  
As of July 31, 2019

|  | Jul 31, 19                 | Jun 30, 19                 | \$ Change                |
|--|----------------------------|----------------------------|--------------------------|
| <b>ASSETS</b>                                |                            |                            |                          |
| <b>Current Assets</b>                        |                            |                            |                          |
| <b>Checking/Savings</b>                      |                            |                            |                          |
| 200001 · Multi-Fund Checking-0632            | 5,377.61                   | 5,457.70                   | -80.09                   |
| 200002 · MultiFund MoneyMarket-3321          | 519,368.46                 | 579,239.28                 | -59,870.82               |
| 200004 · Highway Money Market-3356           | 824,700.46                 | 669,451.42                 | 155,249.04               |
| 200005 · Payroll Cash Account-640            | 60,611.84                  | 24,986.57                  | 35,625.27                |
| 200006 · Escrow Cash                         | 69,688.73                  | 38,704.23                  | 30,984.50                |
| A210000 · Petty Cash                         | 150.00                     | 150.00                     | 0.00                     |
| <b>Total Checking/Savings</b>                | <u>1,479,897.10</u>        | <u>1,317,989.20</u>        | <u>161,907.90</u>        |
| <b>Other Current Assets</b>                  |                            |                            |                          |
| A391002 · Due from Trust and Agency          | 18,222.60                  | 0.00                       | 18,222.60                |
| A480 · Prepaid Expense - A                   | 5,715.62                   | 5,715.62                   | 0.00                     |
| B391.1 · B FUND DUE FROM TRUST & AGENCY      | 1,495.72                   | 0.00                       | 1,495.72                 |
| db391 · HIGHWAY DUE FROM OTHER FUNDS         | 15,625.60                  | 0.00                       | 15,625.60                |
| DB480 · Prepaid Expense - DB                 | 695.40                     | 695.40                     | 0.00                     |
| TA391 · TA Due from Other Funds              |                            |                            |                          |
| TA391.2 · Due from General                   | 0.00                       | 10,939.84                  | -10,939.84               |
| <b>Total TA391 · TA Due from Other Funds</b> | <u>0.00</u>                | <u>10,939.84</u>           | <u>-10,939.84</u>        |
| <b>Total Other Current Assets</b>            | <u>41,754.94</u>           | <u>17,350.86</u>           | <u>24,404.08</u>         |
| <b>Total Current Assets</b>                  | <u>1,521,652.04</u>        | <u>1,335,340.06</u>        | <u>186,311.98</u>        |
| <b>Other Assets</b>                          |                            |                            |                          |
| W129 · Total Non-Current Govt Liab.          | 525,858.07                 | 525,858.07                 | 0.00                     |
| <b>Total Other Assets</b>                    | <u>525,858.07</u>          | <u>525,858.07</u>          | <u>0.00</u>              |
| <b>TOTAL ASSETS</b>                          | <u><b>2,047,510.11</b></u> | <u><b>1,861,198.13</b></u> | <u><b>186,311.98</b></u> |
| <b>LIABILITIES &amp; EQUITY</b>              |                            |                            |                          |
| <b>Liabilities</b>                           |                            |                            |                          |
| <b>Current Liabilities</b>                   |                            |                            |                          |
| <b>Other Current Liabilities</b>             |                            |                            |                          |
| A630002 · Due to TA                          | 0.00                       | 10,939.84                  | -10,939.84               |
| TA19 · INSURANCE EMPLOYEE CONTRIBUTION       | 1,654.75                   | 1,392.36                   | 262.39                   |
| TA20 · GROUP INSURANCE-RETIREE               |                            |                            |                          |
| TA20.1 · Retiree Health Ins - BN             | 23,260.40                  | 23,260.40                  | 0.00                     |
| <b>Total TA20 · GROUP INSURANCE-RETIREE</b>  | <u>23,260.40</u>           | <u>23,260.40</u>           | <u>0.00</u>              |
| TA27 · FOREIGN FIRE                          | 0.00                       | 10,939.84                  | -10,939.84               |
| TA630 · DUE TO OTHER FUNDS                   |                            |                            |                          |
| TA630.1 · Due to DB                          | 15,625.60                  | 0.00                       | 15,625.60                |
| TA630.2 · Due To A                           | 18,222.60                  | 0.00                       | 18,222.60                |
| TA630.3 · Due to B                           | 1,495.72                   | 0.00                       | 1,495.72                 |
| <b>Total TA630 · DUE TO OTHER FUNDS</b>      | <u>35,343.92</u>           | <u>0.00</u>                | <u>35,343.92</u>         |
| TA85 · Escrow Deposits                       |                            |                            |                          |
| TA85.1 · Richard Coon                        | 840.80                     | 840.80                     | 0.00                     |
| TA85.11 · Ferrell Gas                        | 3,360.00                   | 3,360.00                   | 0.00                     |
| TA85.12 · Artomi                             | 3,458.00                   | 4,473.50                   | -1,015.50                |
| TA85.3 · Johnson Road Escrow                 | 32,897.13                  | 897.13                     | 32,000.00                |
| TA85.4 · Ginsberg                            | 9,474.40                   | 9,474.40                   | 0.00                     |
| TA85.5 · Price Chopper                       | 4,793.73                   | 4,793.73                   | 0.00                     |
| TA85.6 · Summit Escrow                       | 2,985.00                   | 2,985.00                   | 0.00                     |
| TA85.7 · Columbia Greene Dialysis            | 1,901.70                   | 1,901.70                   | 0.00                     |
| TA85.8 · County Waste                        | 5,773.60                   | 5,773.60                   | 0.00                     |
| TA85.9 · NYSEG                               | 4,204.57                   | 4,204.57                   | 0.00                     |
| <b>Total TA85 · Escrow Deposits</b>          | <u>69,688.93</u>           | <u>38,704.43</u>           | <u>30,984.50</u>         |
| TA87 · Interest Income-TA                    | 352.57                     | 333.61                     | 18.96                    |
| <b>Total Other Current Liabilities</b>       | <u>130,300.57</u>          | <u>85,570.48</u>           | <u>44,730.09</u>         |
| <b>Total Current Liabilities</b>             | <u>130,300.57</u>          | <u>85,570.48</u>           | <u>44,730.09</u>         |
| <b>Long Term Liabilities</b>                 |                            |                            |                          |
| W628 · Highway Bond Payable 2017A            | 434,124.55                 | 434,124.55                 | 0.00                     |

**Town of Ghent**  
**Balance Sheet**  
 As of July 31, 2019

|  | Jul 31, 19          | Jun 30, 19          | \$ Change         |
|--|---------------------|---------------------|-------------------|
| W638 · Net Pension Liability           | 67,054.00           | 67,054.00           | 0.00              |
| W687 · Compensated Absences            | 24,679.52           | 24,679.52           | 0.00              |
| <b>Total Long Term Liabilities</b>     | <b>525,858.07</b>   | <b>525,858.07</b>   | <b>0.00</b>       |
| <b>Total Liabilities</b>               | <b>656,158.64</b>   | <b>611,428.55</b>   | <b>44,730.09</b>  |
| <b>Equity</b>                          |                     |                     |                   |
| A878001 · Capital Reserve              | 12,565.30           | 12,565.30           | 0.00              |
| A914 · ASSIGNED APPROPRIATED FUND BALA | 125,000.00          | 125,000.00          | 0.00              |
| A915 · UNASSIGN UNAPPROP FUND BAL      | 193,095.31          | 193,095.31          | 0.00              |
| B914 · ASSIGN APPR FUND BAL.-B         | 7,000.00            | 7,000.00            | 0.00              |
| B915 · ASSIGN UNAPPR FUND BAL-B        | 106,998.36          | 106,998.36          | 0.00              |
| DA915 · ASSIGNED UNAPPROP. FUND BAL-DA | 2,339.39            | 2,339.39            | 0.00              |
| DB878 · CAPITAL RESERVE-DB             | 90,540.58           | 90,540.58           | 0.00              |
| DB914 · ASSIGNED APPR. FUND BAL.-DB    | 85,000.00           | 85,000.00           | 0.00              |
| DB915 · ASSIGNED UNAPPR FUND BAL.-DB   | 590,949.01          | 590,949.01          | 0.00              |
| H878 · CAPITAL RESERVE-PARK&REC        | 20,624.39           | 20,624.39           | 0.00              |
| SL915 · ASSIGNED UNAPPROP FUND BAL     | 7,303.23            | 7,303.23            | 0.00              |
| Net Income                             | 149,935.90          | 8,354.01            | 141,581.89        |
| <b>Total Equity</b>                    | <b>1,391,351.47</b> | <b>1,249,769.58</b> | <b>141,581.89</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>2,047,510.11</b> | <b>1,861,198.13</b> | <b>186,311.98</b> |

**Town of Ghent  
 Profit & Loss  
 July 2019**

|  | Jul 19     |
|--|------------|
| Ordinary Income/Expense                      |            |
| Income                                       |            |
| CAPITAL REVENUES                             |            |
| H2401 · INTEREST INCOME                      | 12.81      |
| Total CAPITAL REVENUES                       | 12.81      |
| GENERAL FUND A REVENUE                       |            |
| A1255 · CLERK FEES                           | 295.43     |
| A2001 · PARK AND RECREATION FEES             | 250.00     |
| A2401 · INTEREST INCOME                      | 239.21     |
| A2544 · LICENSES AND PERMITS DOG LIC         | 124.50     |
| A2610 · FINES AND FORFIETURES                | 14,443.00  |
| Total GENERAL FUND A REVENUE                 | 15,352.14  |
| GENERAL FUND B REVENUES                      |            |
| B2110 · ZONING FEES                          | 3,777.25   |
| B2115 · PLANNING BOARD FEES                  | 425.00     |
| B2401 · INTEREST AND EARNINGS                | 71.69      |
| Total GENERAL FUND B REVENUES                | 4,273.94   |
| HIGHWAY DB REVENUES                          |            |
| DB1120 · NON-PROP TAX DIST BY COUNTY         | 249,712.52 |
| DB2401 · INTEREST AND EARNINGS               | 396.95     |
| DB3960 · SEMA                                | 110.00     |
| Total HIGHWAY DB REVENUES                    | 250,219.47 |
| LIGHTING REVENUES                            |            |
| SL2401 · INTEREST & EARNINGS                 | 7.48       |
| Total LIGHTING REVENUES                      | 7.48       |
| Total Income                                 | 269,865.84 |
| Expense                                      |            |
| GENERAL FUND A EXPENSES                      |            |
| A101010 · TOWN BOARD PERSONAL SERVICE        | 1,198.48   |
| A111010 · JUSTICE COURT PERSONAL SERVICE     | 1,893.84   |
| A111011 · JUSTICE COURT CLERK PERS SVC       | 1,617.64   |
| A111040 · JUSTICE COURT CONTRACTUALS         |            |
| A1110.4.1 Justice Court Renovat              | 221.37     |
| A111040 · JUSTICE COURT CONTRACTUALS - Other | 232.24     |
| Total A111040 · JUSTICE COURT CONTRACTUALS   | 453.61     |
| A122010 · SUPERVISOR PERSONAL SERVICE        | 923.08     |
| A122040 · SUPERVISOR CONTRACTUALS            | 52.40      |
| A132040 · ACCOUNTANT CONTRACTUAL             | 1,580.50   |
| A135510 · ASSESSORS PERSONAL SERVICE         | 2,300.00   |
| A135540 · ASSESSORS CONTRACTUALS             | 70.26      |
| A141010 · TOWN CLERK PERSONAL SERVICE        | 2,657.70   |
| A141011 · DEPUTY TOWN CLERK PERS SERV        | 437.40     |
| A141040 · TOWN CLERK CONTRACTUALS            | 70.91      |
| A162010 · BUILDINGS PERSONAL SERVICE         | 883.12     |
| A162040 · BUILDINGS CONTRACTUALS             | 1,585.78   |
| A351010 · DOG CONTROL PERSONAL SERVICES      | 472.32     |
| A501010 · SUPER OF HIGHWAYS PERS SERV        | 4,664.62   |
| A501011 · HIGHWAY SUPT PS OTHER              | 634.60     |
| A501040 · SUPER OF HIGHWAYS CONTRACTS        | 92.41      |
| A513240 · GARAGE CONTRACT                    | 1,785.21   |
| A677240 · AGING PROGRAMS CONTRACTS           | 131.08     |
| A714010 · PLAYGROUNDS PERSONAL SERVICE       | 381.60     |
| A714040 · PLAYGROUNDS CONTRACTS              | 6,012.51   |
| A731010 · YOUTH PROGRAMS PERSONAL SERVICE    | 7,065.00   |
| A88104 · CEMETERY, CONTR EXPEND              | 900.00     |
| A903080 · SOCIAL SECURITY                    | 1,920.86   |
| A906080 · HEALTH INSURANCE                   | 4,120.12   |
| Total GENERAL FUND A EXPENSES                | 43,905.05  |
| GENERAL FUND B EXPENSES                      |            |
| B36201 · SAFETY INSPECTION, PERS SERV        | 1,076.92   |

Town of Ghent  
Profit & Loss  
July 2019

|  | <u>Jul 19</u>            |
|--|--------------------------|
| B40201 · REGISTRAR VITAL STAT, PERS SERV | 161.54                   |
| B80101 · ZONING, PERS SERV               | 1,284.37                 |
| B80104 · ZONING, CONTR EXPEND            | 1,452.52                 |
| B80201 · PLANNING, PERS SERV             | 359.38                   |
| B80204 · PLANNING, CONTR EXPEND          | 136.50                   |
| B90308 · SOCIAL SECURITY, EMPL BNFTS     | 220.49                   |
| <b>Total GENERAL FUND B EXPENSES</b>     | <u>4,691.72</u>          |
| <b>HIGHWAY DB EXPENSES</b>               |                          |
| DB51101 · MAINT OF STREETS, PERS SERV-DB | 28,070.84                |
| DB51104 · MAINT OF STREETS, CONTR EXP-DB | 18,705.30                |
| DB51301 · MACHINERY, PERS SERV-DB        | 3,807.20                 |
| DB51304 · MACHINERY, CONTR EXPEND-DB     | 5,983.45                 |
| DB51421 · SNOW REMOVAL, PERS SERV-DB     | 0.00                     |
| DB90308 · SOCIAL SECURTY BENEFITS-DB     | 2,405.59                 |
| DB90608 · HOSPITAL & MEDICAL BNFT-DB     | 19,861.18                |
| <b>Total HIGHWAY DB EXPENSES</b>         | <u>78,833.56</u>         |
| <b>LIGHTING EXPENSE</b>                  |                          |
| SL15182 · NYSEG                          | 830.81                   |
| SL25182 · NYSEG 2                        | 22.81                    |
| <b>Total LIGHTING EXPENSE</b>            | <u>853.62</u>            |
| <b>Total Expense</b>                     | <u>128,283.95</u>        |
| <b>Net Ordinary Income</b>               | <u>141,581.89</u>        |
| <b>Net Income</b>                        | <u><u>141,581.89</u></u> |

**Town of Ghent**  
**Profit & Loss Budget vs. Actual**  
 January through July 2019

12:40 PM  
 08/08/19  
 Accrual Basis

|  | Jan - Jul 19      | Budget              | \$ Over Budget     | % of Budget   |
|--|-------------------|---------------------|--------------------|---------------|
| Ordinary Income/Expense                  |                   |                     |                    |               |
| Income                                   |                   |                     |                    |               |
| CAPITAL REVENUES                         |                   |                     |                    |               |
| H2401 · INTEREST INCOME                  | 76.01             |                     |                    |               |
| <b>Total CAPITAL REVENUES</b>            | <b>76.01</b>      |                     |                    |               |
| FIRE PROTECTION SF REVENUES              |                   |                     |                    |               |
| SF1001 · PROPERTY TAX REVENUE            | 288,706.00        | 288,706.00          | 0.00               | 100.0%        |
| <b>Total FIRE PROTECTION SF REVENUES</b> | <b>288,706.00</b> | <b>288,706.00</b>   | <b>0.00</b>        | <b>100.0%</b> |
| GENERAL FUND A REVENUE                   |                   |                     |                    |               |
| A1001 · REAL PROPERTY TAXES              | 227,369.00        | 227,369.00          | 0.00               | 100.0%        |
| A1090 · OTHER TAX ITEMS PENALTIES        | 4,601.93          | 12,000.00           | -7,398.07          | 38.3%         |
| A1170 · FRANCHISE FEES                   | 15,202.00         | 17,500.00           | -2,298.00          | 86.9%         |
| A1255 · CLERK FEES                       | 1,955.46          | 3,400.00            | -1,444.54          | 57.5%         |
| A1550 · DOG IMPOUND FEES                 | 0.00              | 600.00              | -600.00            | 0.0%          |
| A2001 · PARK AND RECREATION FEES         | 250.00            | 3,500.00            | -3,250.00          | 7.1%          |
| A2389 · MISC REVENUE, OTHER GOVT'S       | 32.00             |                     |                    |               |
| A2401 · INTEREST INCOME                  | 1,808.20          | 1,600.00            | 208.20             | 113.0%        |
| A2410 · RENTAL OF REAL PROPERTY          | 335.00            | 500.00              | -165.00            | 67.0%         |
| A2544 · LICENSES AND PERMITS DOG LIC     | 885.00            | 3,000.00            | -2,115.00          | 29.5%         |
| A2590 · PERMITS OTHER                    | 0.00              | 1,500.00            | -1,500.00          | 0.0%          |
| A2610 · FINES AND FORFEITURES            | 79,447.00         | 135,000.00          | -55,553.00         | 58.8%         |
| A2655 · SALES, OTHER                     | 0.00              | 100.00              | -100.00            | 0.0%          |
| A2680 · INSURANCE RECOVERIES             | 0.00              | 100.00              | -100.00            | 0.0%          |
| A2690 · TOBACCO FUNDS                    | 0.00              | 31,000.00           | -31,000.00         | 0.0%          |
| A2705 · GIFTS AND DONATIONS              | 0.00              | 2,500.00            | -2,500.00          | 0.0%          |
| A2770 · MISCELLANEOUS                    | 0.50              |                     |                    |               |
| A3001 · REVENUE SHARING                  | 0.00              | 20,755.00           | -20,755.00         | 0.0%          |
| A3005 · MORTGAGE TAX                     | 33,282.41         | 100,000.00          | -66,717.59         | 33.3%         |
| A3820 · YOUTH PROGRAMS                   | 0.00              | 1,300.00            | -1,300.00          | 0.0%          |
| <b>Total GENERAL FUND A REVENUE</b>      | <b>365,168.50</b> | <b>561,724.00</b>   | <b>-196,555.50</b> | <b>65.0%</b>  |
| GENERAL FUND B REVENUES                  |                   |                     |                    |               |
| B1001 · REAL PROPERTY TAXES-B            | 18,100.00         | 18,100.00           | 0.00               | 100.0%        |
| B1081 · OTHER PAYMENTS IN LIEU TAX       | 3,422.50          | 5,000.00            | -1,577.50          | 68.5%         |
| B1120 · SALES TAX                        | 0.00              | 45,000.00           | -45,000.00         | 0.0%          |
| B2110 · ZONING FEES                      | 16,378.63         | 21,000.00           | -4,621.37          | 78.0%         |
| B2115 · PLANNING BOARD FEES              | 2,075.00          | 4,000.00            | -1,925.00          | 51.9%         |
| B2401 · INTEREST AND EARNINGS            | 352.15            | 300.00              | 52.15              | 117.4%        |
| <b>Total GENERAL FUND B REVENUES</b>     | <b>40,328.28</b>  | <b>93,400.00</b>    | <b>-53,071.72</b>  | <b>43.2%</b>  |
| HIGHWAY DB REVENUES                      |                   |                     |                    |               |
| DB1001 · REAL PROPERTY TAXES-DB          | 235,601.00        | 235,601.00          | 0.00               | 100.0%        |
| DB1120 · NON-PROP TAX DIST BY COUNTY     | 470,809.95        | 725,000.00          | -254,190.05        | 64.9%         |
| DB2401 · INTEREST AND EARNINGS           | 2,714.79          | 2,000.00            | 714.79             | 135.7%        |
| DB2650 · SALE OF SCRAP MATERIAL          | 0.00              | 1,000.00            | -1,000.00          | 0.0%          |
| DB2665 · SALE OF EQUIPMENT               | 1,960.00          | 10,000.00           | -8,040.00          | 19.6%         |
| DB3501 · STATE AID - CONSOLIDATED HWY    | 0.00              | 212,352.00          | -212,352.00        | 0.0%          |
| DB3960 · SEMA                            | 110.00            |                     |                    |               |
| DB5031 · INTERFUND TRANSFERS             | 25.08             |                     |                    |               |
| <b>Total HIGHWAY DB REVENUES</b>         | <b>711,220.82</b> | <b>1,185,953.00</b> | <b>-474,732.18</b> | <b>60.0%</b>  |
| LIGHTING REVENUES                        |                   |                     |                    |               |
| SL1001 · PROPERTY TAXES- LIGHTING        | 10,985.00         | 10,985.00           | 0.00               | 100.0%        |
| SL2401 · INTEREST & EARNINGS             | 53.29             | 45.00               | 8.29               | 118.4%        |
| <b>Total LIGHTING REVENUES</b>           | <b>11,038.29</b>  | <b>11,030.00</b>    | <b>8.29</b>        | <b>100.1%</b> |

# Town of Ghent Profit & Loss Budget vs. Actual January through July 2019

|  | Jan - Jul 19 | Budget       | \$ Over Budget | % of Budget |
|--|--------------|--------------|----------------|-------------|
| Total Income                                 | 1,416,537.90 | 2,140,813.00 | -724,275.10    | 66.2%       |
| Expense                                      |              |              |                |             |
| CAPITAL PROJECT EXPENSES                     |              |              |                |             |
| H99019 · INTERFUND EXPENSE                   | 25.08        |              |                |             |
| Total CAPITAL PROJECT EXPENSES               | 25.08        |              |                |             |
| FIRE PROTECTION SF EXPENSES                  |              |              |                |             |
| SF34704 · PAYMENTS ON FIRE CONTRACTS CE      | 288,706.00   | 288,706.00   | 0.00           | 100.0%      |
| Total FIRE PROTECTION SF EXPENSES            | 288,706.00   | 288,706.00   | 0.00           | 100.0%      |
| GENERAL FUND A EXPENSES                      |              |              |                |             |
| A101010 · TOWN BOARD PERSONAL SERVICE        | 8,988.60     | 15,580.00    | -6,591.40      | 57.7%       |
| A101040 · TOWN BOARD CONTRACTUALS            | 0.00         | 1,000.00     | -1,000.00      | 0.0%        |
| A11010 · JUSTICE COURT PERSONAL SERVICE      | 14,203.80    | 24,620.00    | -10,416.20     | 57.7%       |
| A11011 · JUSTICE COURT CLERK PERS SVC        | 10,249.05    | 19,075.00    | -8,825.95      | 53.7%       |
| A111040 · JUSTICE COURT CONTRACTUALS         |              |              |                |             |
| A1110.4.1 Justice Court Renovat              | 221.37       |              |                |             |
| A111040 · JUSTICE COURT CONTRACTUALS - Other | 6,441.06     | 11,000.00    | -4,558.94      | 58.6%       |
| Total A111040 · JUSTICE COURT CONTRACTUALS   | 6,662.43     | 11,000.00    | -4,337.57      | 60.6%       |
| A122010 · SUPERVISOR PERSONAL SERVICE        | 6,923.10     | 12,000.00    | -5,076.90      | 57.7%       |
| A122011 · SUPERVISOR PERS SERV OTHER         | 0.00         | 770.00       | -770.00        | 0.0%        |
| A122040 · SUPERVISOR CONTRACTUALS            | 367.21       | 1,400.00     | -1,032.79      | 26.2%       |
| A132040 · ACCOUNTANT CONTRACTUAL             | 11,000.40    | 22,000.00    | -10,999.60     | 50.0%       |
| A133040 · TAX COLLECTOR CONTRACTUALS         | 294.15       | 2,500.00     | -2,205.85      | 11.8%       |
| A135510 · ASSESSORS PERSONAL SERVICE         | 17,223.08    | 29,900.00    | -12,676.92     | 57.6%       |
| A135540 · ASSESSORS CONTRACTUALS             | 11,219.20    | 13,000.00    | -1,780.80      | 86.3%       |
| A141010 · TOWN CLERK PERSONAL SERVICE        | 19,900.36    | 34,550.00    | -14,649.64     | 57.6%       |
| A141011 · DEPUTY TOWN CLERK PERS SERV        | 3,312.90     | 6,000.00     | -2,687.10      | 55.2%       |
| A141040 · TOWN CLERK CONTRACTUALS            | 2,175.17     | 6,000.00     | -3,824.83      | 36.3%       |
| A142010 · TOWN ATTORNEY PERSONAL SERVICE     | 304.30       |              |                |             |
| A142040 · TOWN ATTORNEY CONTRACTUALS         | 5,109.77     | 40,000.00    | -34,890.23     | 12.8%       |
| A144040 · ENGINEER CONTRACTUALS              | 0.00         | 2,000.00     | -2,000.00      | 0.0%        |
| A146040 · RECORDS MANAGEMENT CONTRACTS       | 0.00         | 1,000.00     | -1,000.00      | 0.0%        |
| A162010 · BUILDINGS PERSONAL SERVICE         | 6,796.99     | 13,500.00    | -6,703.01      | 50.3%       |
| A162040 · BUILDINGS CONTRACTUALS             | 15,020.96    | 43,000.00    | -27,979.04     | 34.9%       |
| A191040 · SPECIAL ITEM - UNALLOCATED INS     | 38,033.00    | 37,000.00    | 1,033.00       | 102.8%      |
| A192040 · SPECIAL ITEM - DUES                | 0.00         | 999.00       | -999.00        | 0.0%        |
| A199040 · SPECIAL ITEM CONTINGENT            | 0.00         | 35,000.00    | -35,000.00     | 0.0%        |
| A331040 · TRAFFIC CONTROL CONTRACT           | 3,742.90     | 25,000.00    | -21,257.10     | 15.0%       |
| A351010 · DOG CONTROL PERSONAL SERVICES      | 3,533.16     | 6,140.00     | -2,606.84      | 57.5%       |
| A351040 · DOG CONTROL CONTRACT               | 1,950.00     | 2,800.00     | -850.00        | 69.6%       |
| A501010 · SUPER OF HIGHWAYS PERS SERV        | 34,927.65    | 60,640.00    | -25,712.35     | 57.6%       |
| A501011 · HIGHWAY SUPT PS OTHER              | 4,951.55     | 8,500.00     | -3,548.45      | 58.3%       |
| A501040 · SUPER OF HIGHWAYS CONTRACTS        | 1,562.76     | 2,500.00     | -937.24        | 62.5%       |
| A513240 · GARAGE CONTRACT                    | 16,481.27    | 26,000.00    | -9,518.73      | 63.4%       |
| A651040 · VETERANS SERVICES CONTRACTS        | 0.00         | 2,800.00     | -2,800.00      | 0.0%        |
| A677210 · OFFICE FOR THE AGING PERS SERV     | 0.00         | 1,000.00     | -1,000.00      | 0.0%        |
| A677240 · AGING PROGRAMS CONTRACTS           | 302.76       | 5,000.00     | -4,697.24      | 6.1%        |
| A714010 · PLAYGROUNDS PERSONAL SERVICE       | 1,756.35     | 6,000.00     | -4,243.65      | 29.3%       |
| A714040 · PLAYGROUNDS CONTRACTS              | 13,986.95    | 20,000.00    | -6,013.05      | 69.9%       |
| A72704 · BAND CONCERT, CONTR EXPEND          | 0.00         | 2,550.00     | -2,550.00      | 0.0%        |
| A731010 · YOUTH PROGRAMS PERSONAL SERVICE    | 7,065.00     | 18,000.00    | -10,935.00     | 39.3%       |
| A731040 · YOUTH PROGRAMS CONTRACTS           | 0.00         | 8,000.00     | -8,000.00      | 0.0%        |
| A741040 · LIBRARY CONTRACTS                  | 0.00         | 4,500.00     | -4,500.00      | 0.0%        |
| A75101 · HISTORIAN, PER SERV.                | 0.00         | 1,500.00     | -1,500.00      | 0.0%        |
| A751040 · HISTORIAN CONTRACTS                | 14.67        | 600.00       | -585.33        | 2.4%        |



# Town of Ghent

## Profit & Loss Budget vs. Actual

January through July 2019

|  | Jan - Jul 19        | Budget              | \$ Over Budget       | % of Budget   |
|--|---------------------|---------------------|----------------------|---------------|
| A755040 · CELEBRATIONS CONTRACTS         | 579.00              | 7,500.00            | -6,921.00            | 7.7%          |
| A88104 · CEMETERY, CONTR EXPEND          | 7,300.00            | 9,000.00            | -1,700.00            | 81.1%         |
| A901080 · RETIREMENT                     | 6,099.99            | 24,300.00           | -18,200.01           | 25.1%         |
| A903080 · SOCIAL SECURITY                | 10,685.84           | 20,500.00           | -9,814.16            | 52.1%         |
| A905080 · UNEMPLOYMENT INSURANCE         | 0.00                | 2,000.00            | -2,000.00            | 0.0%          |
| A906080 · HEALTH INSURANCE               | 28,840.84           | 50,000.00           | -21,159.16           | 57.7%         |
| <b>Total GENERAL FUND A EXPENSES</b>     | <b>321,565.16</b>   | <b>686,724.00</b>   | <b>-365,158.84</b>   | <b>46.8%</b>  |
| <b>GENERAL FUND B EXPENSES</b>           |                     |                     |                      |               |
| B36201 · SAFETY INSPECTION, PERS SERV    | 8,063.94            | 14,000.00           | -5,936.06            | 57.6%         |
| B36204 · SAFETY INSPECTION, CONTR EXPEND | 1,629.12            | 3,000.00            | -1,370.88            | 54.3%         |
| B40201 · REGISTRAR VITAL STAT, PERS SERV | 1,211.55            | 2,100.00            | -888.45              | 57.7%         |
| B80101 · ZONING, PERS SERV               | 9,361.44            | 21,000.00           | -11,638.56           | 44.6%         |
| B80104 · ZONING, CONTR EXPEND            | 5,428.37            | 25,000.00           | -19,571.63           | 21.7%         |
| B80201 · PLANNING, PERS SERV             | 3,112.74            | 7,000.00            | -3,887.26            | 44.5%         |
| B80204 · PLANNING, CONTR EXPEND          | 4,661.60            | 25,000.00           | -20,338.40           | 18.6%         |
| B90308 · SOCIAL SECURITY, EMPL BNFTS     | 1,591.46            | 3,300.00            | -1,708.54            | 48.2%         |
| <b>Total GENERAL FUND B EXPENSES</b>     | <b>35,060.22</b>    | <b>100,400.00</b>   | <b>-65,339.78</b>    | <b>34.9%</b>  |
| <b>HIGHWAY DB EXPENSES</b>               |                     |                     |                      |               |
| DB51101 · MAINT OF STREETS, PERS SERV-DB | 102,582.01          | 186,000.00          | -83,417.99           | 55.2%         |
| DB51104 · MAINT OF STREETS, CONTR EXP-DB | 122,721.72          | 198,450.00          | -75,728.28           | 61.8%         |
| DB51122 · PERM IMPROVE HIGHWAY-DB        | 0.00                | 212,352.00          | -212,352.00          | 0.0%          |
| DB51301 · MACHINERY, PERS SERV-DB        | 28,872.39           | 51,000.00           | -22,127.61           | 56.6%         |
| DB51302 · MACHINERY, EQUIP, & CAP-DB     | 4,700.00            |                     |                      |               |
| DB51304 · MACHINERY, CONTR EXPEND-DB     | 42,543.23           | 78,000.00           | -35,456.77           | 54.5%         |
| DB51401 · BRUSH AND WEEDS PERS SERV-DB   | 0.00                | 4,000.00            | -4,000.00            | 0.0%          |
| DB51404 · BRUSH AND WEEDS CONTR-DB       | 1,228.28            | 2,000.00            | -771.72              | 61.4%         |
| DB51421 · SNOW REMOVAL, PERS SERV-DB     | 82,549.72           | 165,000.00          | -82,450.28           | 50.0%         |
| DB51424 · SNOW REMOVAL, CONTR EXPEND-DB  | 62,257.88           | 75,000.00           | -12,742.12           | 83.0%         |
| DB90108 · STATE RETIREMENT-DB            | 11,028.76           | 44,656.00           | -33,627.24           | 24.7%         |
| DB90308 · SOCIAL SECURITY BENEFITS-DB    | 16,142.52           | 31,000.00           | -14,857.48           | 52.1%         |
| DB90608 · HOSPITAL & MEDICAL BNFT-DB     | 79,028.26           | 160,000.00          | -80,971.74           | 49.4%         |
| DB90908 · UNIFORMS-DB                    | 824.35              | 3,000.00            | -2,175.65            | 27.5%         |
| DB97106 · DEBT SERVICE- PRINCIPAL        | 48,524.87           | 48,525.00           | -0.13                | 100.0%        |
| DB97107 · DEBT SERVICE- INTEREST         | 11,969.71           | 11,970.00           | -0.29                | 100.0%        |
| <b>Total HIGHWAY DB EXPENSES</b>         | <b>614,973.70</b>   | <b>1,270,953.00</b> | <b>-655,979.30</b>   | <b>48.4%</b>  |
| <b>LIGHTING EXPENSE</b>                  |                     |                     |                      |               |
| SL15182 · NYSEG                          | 6,142.54            | 10,680.00           | -4,537.46            | 57.5%         |
| SL25182 · NYSEG 2                        | 129.30              | 350.00              | -220.70              | 36.9%         |
| <b>Total LIGHTING EXPENSE</b>            | <b>6,271.84</b>     | <b>11,030.00</b>    | <b>-4,758.16</b>     | <b>56.9%</b>  |
| <b>Total Expense</b>                     | <b>1,266,602.00</b> | <b>2,357,813.00</b> | <b>-1,091,211.00</b> | <b>53.7%</b>  |
| <b>Net Ordinary Income</b>               | <b>149,935.90</b>   | <b>-217,000.00</b>  | <b>366,935.90</b>    | <b>-69.1%</b> |
| <b>Other Income/Expense</b>              |                     |                     |                      |               |
| BUDGETED APPROPRIATED FB-A               | 0.00                | 125,000.00          | -125,000.00          | 0.0%          |
| BUDGETED APPROPRIATED FB-B               | 0.00                | 7,000.00            | -7,000.00            | 0.0%          |
| BUDGETED APPROPRIATED FB-DB              | 0.00                | 85,000.00           | -85,000.00           | 0.0%          |
| <b>Total Other Income</b>                | <b>0.00</b>         | <b>217,000.00</b>   | <b>-217,000.00</b>   | <b>0.0%</b>   |
| <b>Net Other Income</b>                  | <b>0.00</b>         | <b>217,000.00</b>   | <b>-217,000.00</b>   | <b>0.0%</b>   |
| <b>Net Income</b>                        | <b>149,935.90</b>   | <b>0.00</b>         | <b>149,935.90</b>    | <b>100.0%</b> |