

To the Supervisor and Board of the
Town of Ghent, New York

Management is responsible for the accompanying financial statements of Town of Ghent, New York which comprise the statement of assets, liabilities and fund balance- cash basis as of December 31, 2019, and the related statement of revenues and expenses—cash basis for the one month and twelve months then ended in accordance with the cash basis of accounting and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on pages 8 to 13 is for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to the Town of Ghent, New York.

This report is intended solely for the information and use of management and others within the Town of Ghent, New York and is not intended to be and should not be used by anyone other than those specified parties.

Hudson, New York
January 16, 2020

Town of Ghent
Statement of Assets, Liabilities & Fund Balance-Cash Basis
As of December 31, 2019

ASSETS

Current Assets

Checking/Savings

200001 · Multi-Fund Checking-0632	\$ 85,737.64
200005 · Payroll Cash Account-640	26,759.27
200006 · Escrow Cash	1,367.50
200007 · BOGC-Multi-Fund Checking-8612	2,118.37
200008 · BOGC Highway-8638	507,885.13
200009 · BOGC General MM-8620	333,606.52
200100 · BOGC Escrow Cash-8654	46,278.61
A210000 · Petty Cash	150.00

Total Checking/Savings 1,003,903.04

Other Current Assets

A391001 · Due from Highway	20,755.00
A480 · Prepaid Expense - A	5,715.62
DB480 · Prepaid Expense - DB	695.40

Total Other Current Assets 27,166.02

Total Current Assets 1,031,069.06

Other Assets

W129 · Total Non-Current Govt Liab. 525,858.07

Total Other Assets 525,858.07

TOTAL ASSETS \$1,556,927.13

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

DB630 · HIGHWAY DUE TO OTHER FUNDS

DB630.1 · Due to A \$ 20,755.00

Total DB630 · HIGHWAY DUE TO OTHER FUNDS 20,755.00

TA19 · INSURANCE EMPLOYEE CONTRIBUTION 3,037.72

TA20 · GROUP INSURANCE-RETIREE

TA20.1 · Retiree Health Ins - BN 23,260.40

Total TA20 · GROUP INSURANCE-RETIREE 23,260.40

TA85 · Escrow Deposits

TA85.1 · Richard Coon 840.80

TA85.11 · Ferrell Gas 3,360.00

TA85.12 · Artomi 3,000.00

TA85.3 · Johnson Road Escrow 8,879.38

TA85.4 · Ginsberg 9,474.40

TA85.5 · Price Chopper 4,793.73

TA85.6 · Summit Escrow 2,985.00

TA85.7 · Columbia Greene Dialysis 1,901.70

TA85.8 · County Waste 5,773.60

TA85.9 · NYSEG 4,204.57

TA86 · East White Capital 3,159.95

TA85 · Escrow Deposits - Other (741.00)

Town of Ghent
Statement of Assets, Liabilities & Fund Balance-Cash Basis
As of December 31, 2019

Total TA85 · Escrow Deposits	47,632.13
TA87 · Interest Income-TA	475.13
Total Other Current Liabilities	<u>95,160.38</u>
Total Current Liabilities	<u>95,160.38</u>
Long Term Liabilities	
W628 · Highway Bond Payable 2017A	434,124.55
W638 · Net Pension Liability	67,054.00
W687 · Compensated Absences	24,679.52
Total Long Term Liabilities	<u>525,858.07</u>
Total Liabilities	<u>621,018.45</u>
Equity	
A878001 · Capital Reserve	12,565.30
A914 · ASSIGNED APPROPRIATED FUND BALA	125,000.00
A915 · UNASSIGN UNAPPROP FUND BAL	193,095.31
B914 · ASSIGN APPR FUND BAL.-B	7,000.00
B915 · ASSIGN UNAPPR FUND BAL-B	106,998.36
DA915 · ASSIGNED UNAPPROP. FUND BAL-DA	2,339.39
DB878 · CAPITAL RESERVE-DB	90,540.58
DB914 · ASSIGNED APPR. FUND BAL.-DB	85,000.00
DB915 · ASSIGNED UNAPPR FUND BAL.-DB	590,949.01
H878 · CAPITAL RESERVE-PARK&REC	20,624.39
SL915 · ASSIGNED UNAPPROP FUND BAL	7,303.23
Net Income	(305,506.89)
Total Equity	<u>935,908.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$1,556,927.13</u></u>

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Town of Ghent
Statement of Revenues Expenses- Cash Basis
For the month of December 2019 and the twelve months then ended

	Dec 19	Jan - Dec 19
Ordinary Income/Expense		
Income		
CAPITAL REVENUES		
H2401 · INTEREST INCOME	\$ -	\$ 86.91
Total CAPITAL REVENUES	-	86.91
FIRE PROTECTION SF REVENUES		
SF1001 · PROPERTY TAX REVENUE	-	288,706.00
Total FIRE PROTECTION SF REVENUES	-	288,706.00
GENERAL FUND A REVENUE		
A1001 · REAL PROPERTY TAXES	-	227,369.00
A1090 · OTHER TAX ITEMS PENALTIES	-	11,423.65
A1170 · FRANCHISE FEES	56.30	15,258.30
A1255 · CLERK FEES	231.41	2,929.96
A1550 · DOG IMPOUND FEES	50.00	50.00
A2001 · PARK AND RECREATION FEES	-	1,350.00
A2089 · Other Culture and Recreation	-	5.00
A2110 · ZONING FEES	-	3,180.55
A2389 · MISC REVENUE, OTHER GOVT'S	-	32.00
A2401 · INTEREST INCOME	167.48	3,771.61
A2410 · RENTAL OF REAL PROPERTY	-	360.00
A2544 · LICENSES AND PERMITS DOG LIC	47.00	1,372.00
A2590 · PERMITS OTHER	-	855.00
A2610 · FINES AND FORFIETURES	25,100.00	179,642.97
A2690 · TOBACCO FUNDS	-	31,076.63
A2770 · MISCELLANEOUS	0.25	1.25
A3001 · REVENUE SHARING	20,755.00	20,755.00
A3005 · MORTGAGE TAX	-	88,402.84
A3089 · STATE AID OTHER	-	8,750.00
Total GENERAL FUND A REVENUE	46,407.44	596,585.76
GENERAL FUND B REVENUES		
B1001 · REAL PROPERTY TAXES-B	-	18,100.00
B1081 · OTHER PAYMENTS IN LIEU TAX	-	3,422.50
B2110 · ZONING FEES	1,829.25	26,803.58
B2115 · PLANNING BOARD FEES	650.00	3,075.00
B2401 · INTEREST AND EARNINGS	-	410.53
Total GENERAL FUND B REVENUES	2,479.25	51,811.61
HIGHWAY DB REVENUES		
DB1001 · REAL PROPERTY TAXES-DB	-	235,601.00
DB1120 · NON-PROP TAX DIST BY COUNTY	-	741,609.95
DB2401 · INTEREST AND EARNINGS	153.60	4,653.70
DB2665 · SALE OF EQUIPMENT	-	3,659.48
DB2706 · GRANTS FROM OTHER GOVERNMENTS	-	75,000.00
DB3960 · SEMA	-	110.00
DB5031 · INTERFUND TRANSFERS	-	25.08
Total HIGHWAY DB REVENUES	153.60	1,060,659.21

Town of Ghent
Statement of Revenues Expenses- Cash Basis
For the month of December 2019 and the twelve months then ended

	<u>Dec 19</u>	<u>Jan - Dec 19</u>
LIGHTING REVENUES		
SL1001 · PROPERTY TAXES- LIGHTING	-	10,985.00
SL2401 · INTEREST & EARNINGS	-	59.21
Total LIGHTING REVENUES	<u>-</u>	<u>11,044.21</u>
Total Income	49,040.29	2,008,893.70
Expense		
CAPITAL PROJECT EXPENSES		
H99019 · INTERFUND EXPENSE	-	25.08
Total CAPITAL PROJECT EXPENSES	<u>-</u>	<u>25.08</u>
FIRE PROTECTION SF EXPENSES		
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	-	288,706.00
Total FIRE PROTECTION SF EXPENSES	<u>-</u>	<u>288,706.00</u>
GENERAL FUND A EXPENSES		
A101010 · TOWN BOARD PERSONAL SERVICE	1,968.48	16,350.24
A111010 · JUSTICE COURT PERSONAL SERVICE	1,893.84	24,619.92
A111011 · JUSTICE COURT CLERK PERS SVC	268.60	18,268.87
A111040 · JUSTICE COURT CONTRACTUALS		
A1110.4.1 Justice Court Renovat	-	221.37
A111040 · JUSTICE COURT CONTRACTUALS - Other	770.11	9,571.30
Total A111040 · JUSTICE COURT CONTRACTUALS	<u>770.11</u>	<u>9,792.67</u>
A122010 · SUPERVISOR PERSONAL SERVICE	923.08	12,000.04
A122011 · SUPERVISOR PERS SERV OTHER	-	-
A122040 · SUPERVISOR CONTRACTUALS	53.07	1,273.80
A132040 · ACCOUNTANT CONTRACTUAL	1,580.50	19,112.90
A133040 · TAX COLLECTOR CONTRACTUALS	243.10	1,341.29
A135510 · ASSESSORS PERSONAL SERVICE	2,300.00	29,873.08
A135540 · ASSESSORS CONTRACTUALS	638.16	12,636.33
A141010 · TOWN CLERK PERSONAL SERVICE	2,657.70	34,517.71
A141011 · DEPUTY TOWN CLERK PERS SERV	396.90	5,823.90
A141040 · TOWN CLERK CONTRACTUALS	483.33	3,538.81
A142040 · TOWN ATTORNEY CONTRACTUALS	-	15,054.42
A144040 · ENGINEER CONTRACTUALS	-	489.00
A162010 · BUILDINGS PERSONAL SERVICE	880.89	12,509.85
A162040 · BUILDINGS CONTRACTUALS	17,539.30	50,688.06
A191040 · SPECIAL ITEM - UNALLOCATED INS	-	37,867.49
A192040 · SPECIAL ITEM - DUES	-	999.00
A331040 · TRAFFIC CONTROL CONTRACT	3,806.23	26,705.81
A351010 · DOG CONTROL PERSONAL SERVICES	472.32	6,130.92
A351040 · DOG CONTROL CONTRACT	-	2,055.00
A501010 · SUPER OF HIGHWAYS PERS SERV	4,664.62	60,583.06
A501011 · HIGHWAY SUPT PS OTHER	626.25	8,750.80
A501040 · SUPER OF HIGHWAYS CONTRACTS	364.40	2,442.51
A513240 · GARAGE CONTRACT	1,832.37	24,381.71
A651040 · VETERANS SERVICES CONTRACTS	2,800.00	2,800.00
A677210 · OFFICE FOR THE AGING PERS SERV	4,000.00	4,000.00

Town of Ghent
Statement of Revenues Expenses- Cash Basis
For the month of December 2019 and the twelve months then ended

	Dec 19	Jan - Dec 19
A677240 · AGING PROGRAMS CONTRACTS	9.28	473.48
A714010 · PLAYGROUNDS PERSONAL SERVICE	143.10	4,554.75
A714040 · PLAYGROUNDS CONTRACTS		
A714041 · Grant- WGCC Renovations	-	75,950.00
A714040 · PLAYGROUNDS CONTRACTS - Other	9,725.33	46,423.41
Total A714040 · PLAYGROUNDS CONTRACTS	9,725.33	122,373.41
A72704 · BAND CONCERT, CONTR EXPEND	2,550.00	2,550.00
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	-	16,710.00
A731040 · YOUTH PROGRAMS CONTRACTS	8,000.00	7,968.89
A741040 · LIBRARY CONTRACTS	4,500.00	4,500.00
A75101 · HISTORIAN, PER SERV.	1,500.00	1,500.00
A751040 · HISTORIAN CONTRACTS	-	560.59
A755040 · CELEBRATIONS CONTRACTS	(150.00)	574.68
A88104 · CEMETERY, CONTR EXPEND	-	9,100.00
A901080 · RETIREMENT	-	30,624.56
A903080 · SOCIAL SECURITY	1,428.70	19,273.27
A906080 · HEALTH INSURANCE	1,706.80	47,876.52
GENERAL FUND A EXPENSES - Other	-	90.00
Total GENERAL FUND A EXPENSES	80,576.46	713,337.34
GENERAL FUND B EXPENSES		
B36201 · SAFETY INSPECTION, PERS SERV	1,076.92	13,987.00
B36204 · SAFETY INSPECTION, CONTR EXPEND	33.39	1,693.79
B40201 · REGISTRAR VITAL STAT, PERS SERV	161.54	2,100.02
B80101 · ZONING, PERS SERV	1,375.80	16,338.03
B80104 · ZONING, CONTR EXPEND	1,141.34	10,221.08
B80201 · PLANNING, PERS SERV	295.78	5,280.14
B80204 · PLANNING, CONTR EXPEND	3,017.61	8,577.71
B90308 · SOCIAL SECURITY, EMPL BNFTS	222.61	2,812.08
Total GENERAL FUND B EXPENSES	7,324.99	61,009.85
HIGHWAY DB EXPENSES		
DB51101 · MAINT OF STREETS, PERS SERV-DB	252.62	197,165.05
DB51104 · MAINT OF STREETS, CONTR EXP-DB	15,325.01	199,166.03
DB51122 · PERM IMPROVE HIGHWAY-DB	(6,529.19)	273,469.36
DB51301 · MACHINERY, PERS SERV-DB	4,068.81	49,681.21
DB51302 · MACHINERY, EQUIP, & CAP-DB	-	10,711.00
DB51304 · MACHINERY, CONTR EXPEND-DB	3,169.38	77,937.09
DB51404 · BRUSH AND WEEDS CONTR-DB	-	2,000.00
DB51421 · SNOW REMOVAL, PERS SERV-DB	26,161.31	120,344.63
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	-	62,327.02
DB90108 · STATE RETIREMENT-DB	-	46,516.19
DB90308 · SOCIAL SECURITY BENEFITS-DB	2,297.25	27,680.72
DB90608 · HOSPITAL & MEDICAL BNFT-DB	-	112,853.48
DB90908 · UNIFORMS-DB	109.99	934.34
DB97106 · DEBT SERVICE- PRINCIPAL	-	48,524.87
DB97107 · DEBT SERVICE- INTEREST	-	11,969.71

Town of Ghent
Statement of Revenues Expenses- Cash Basis
For the month of December 2019 and the twelve months then ended

	<u>Dec 19</u>	<u>Jan - Dec 19</u>
Total HIGHWAY DB EXPENSES	44,855.18	1,241,280.70
LIGHTING EXPENSE		
SL15182 · NYSEG	814.88	9,798.27
SL25182 · NYSEG 2	22.81	243.35
Total LIGHTING EXPENSE	<u>837.69</u>	<u>10,041.62</u>
Total Expense	<u>133,594.32</u>	<u>2,314,400.59</u>
Net Ordinary Income	<u>(84,554.03)</u>	<u>(305,506.89)</u>
Net Income	<u>\$ (84,554.03)</u>	<u>\$(305,506.89)</u>

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SUPPLEMENTAL INFORMATION

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

Receipts:

A1170	Franchise Fees	\$ 56.30
A1255	Clerk Fees	231.41
A1550	Dog Impound Fees	50.00
A2401	Interest Income - A	167.48
A2544	Licenses and Permits - Dog	47.00
A2610	Fines and Forfeitures	25,100.00
A2770	Miscellaneous	0.25
A3001	Revenue Sharing	20,755.00
B2110	Zoning Fees	1,829.25
B2115	Planning Board Fees	650.00
DB2401	Interest Income - DB	153.60
DB51122	Refund Chips	6,529.19
A755040	Celebration refund	150.00
TA85.12	Escrow funds	3,442.50
A906080	Health Insurance - A	565.60
TA19	Insurance Employee Contribution	262.39
TA87	Interest - TA	33.93
	Total Receipts	<u>60,023.90</u>

Disbursements:

Payroll 12/5/2019	(25,063.86)
Payroll 12/19/2019	(30,973.26)
Escrow payments	(4,943.05)
Electronic payment-RackSpace	(52.80)
Abstracts December 2019	(85,568.86)
Total Disbursements	<u>(146,601.83)</u>

Net Receipts-Disbursements \$ (86,577.93)

Cash balances at November 30, 2019	\$ 1,089,661.31
Voided check	\$ 819.66
Cash balances at December 31, 2019	<u>\$ 1,003,903.04</u>

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

	Bank Statement Balance	Deposit in Transit	O/S Checks	Book Balance
200001 Multi-Fund Checking-0632	\$ 86,110.31	\$ -	\$ (372.67)	\$ 85,737.64
200002 MultiFund MoneyMarket-3321	-	-		-
200004 Highway Money Market-3356	-	-		-
200005 Payroll Cash Account-640	31,798.26	-	(5,038.99)	26,759.27
200006 Escrow Cash Account-9797	1,367.50	-		1,367.50
200007 Multifund Checking-8612	32,610.52	-	(30,492.15)	2,118.37
200008 Highway-8638	501,355.94	6,529.19		507,885.13
200009 General MM -8620	304,926.71	28,679.81		333,606.52
200100 Escrow Cash-8654	46,278.61	-		46,278.61
A210000 Petty Cash	150.00	-		150.00
	<u>\$ 1,004,597.85</u>	<u>\$ 35,209.00</u>	<u>\$ (35,903.81)</u>	<u>\$ 1,003,903.04</u>

Note: December report is prepared on a cash basis.

Total Income per December Quickbooks	\$ 49,040.29
Insurance Employee Contribution	262.39
TA interest	33.93
Escrow funds	3,442.50
CHIPS refund	6,529.19
Celebration	150.00
Health Insurance Contribution - A	565.60
Total receipts	<u><u>\$ 60,023.90</u></u>
Total Expense per December Quickbooks	\$ 133,594.32
Escrow funds	4,943.05
Voided check	819.67
Celebration	150.00
Health Insurance Contribution - A	565.60
CHIPS refund	6,529.19
Total disbursements	<u><u>\$ 146,601.83</u></u>

Town of Ghent
Revenue & Expenses Budget vs. Actual
 January through December 2019

Ordinary Income/Expense	Jan - Dec 19	Budget	\$ Over Budget
Income			
CAPITAL REVENUES			
H2401 · INTEREST INCOME	\$ 86.91		
Total CAPITAL REVENUES	86.91		
FIRE PROTECTION SF REVENUES			
SF1001 · PROPERTY TAX REVENUE	288,706.00	288,706.00	-
Total FIRE PROTECTION SF REVENUES	288,706.00	288,706.00	-
GENERAL FUND A REVENUE			
A1001 · REAL PROPERTY TAXES	227,369.00	227,369.00	-
A1090 · OTHER TAX ITEMS PENALTIES	11,423.65	12,000.00	(576.35)
A1170 · FRANCHISE FEES	15,258.30	17,500.00	(2,241.70)
A1255 · CLERK FEES	2,929.96	3,400.00	(470.04)
A1550 · DOG IMPOUND FEES	50.00	600.00	(550.00)
A2001 · PARK AND RECREATION FEES	1,350.00	3,500.00	(2,150.00)
A2089 · Other Culture and Recreation	5.00		
A2110 · ZONING FEES	3,180.55		
A2389 · MISC REVENUE, OTHER GOVT'S	32.00		
A2401 · INTEREST INCOME	3,771.61	1,600.00	2,171.61
A2410 · RENTAL OF REAL PROPERTY	360.00	500.00	(140.00)
A2544 · LICENSES AND PERMITS DOG LIC	1,372.00	3,000.00	(1,628.00)
A2590 · PERMITS OTHER	855.00	1,500.00	(645.00)
A2610 · FINES AND FORFIETURES	179,642.97	135,000.00	44,642.97
A2655 · SALES, OTHER	-	100.00	(100.00)
A2680 · INSURANCE RECOVERIES	-	100.00	(100.00)
A2690 · TOBACCO FUNDS	31,076.63	31,000.00	76.63
A2705 · GIFTS AND DONATIONS	-	2,500.00	(2,500.00)
A2770 · MISCELLANEOUS	1.25		
A3001 · REVENUE SHARING	20,755.00	20,755.00	-
A3005 · MORTGAGE TAX	88,402.84	100,000.00	(11,597.16)
A3089 · STATE AID OTHER	8,750.00		
A3820 · YOUTH PROGRAMS	-	1,300.00	(1,300.00)
Total GENERAL FUND A REVENUE	596,585.76	561,724.00	34,861.76
GENERAL FUND B REVENUES			
B1001 · REAL PROPERTY TAXES-B	18,100.00	18,100.00	-
B1081 · OTHER PAYMENTS IN LIEU TAX	3,422.50	5,000.00	(1,577.50)
B1120 · SALES TAX	-	45,000.00	(45,000.00)
B2110 · ZONING FEES	26,803.58	21,000.00	5,803.58
B2115 · PLANNING BOARD FEES	3,075.00	4,000.00	(925.00)
B2401 · INTEREST AND EARNINGS	410.53	300.00	110.53
Total GENERAL FUND B REVENUES	51,811.61	93,400.00	(41,588.39)
HIGHWAY DB REVENUES			
DB1001 · REAL PROPERTY TAXES-DB	235,601.00	235,601.00	-
DB1120 · NON-PROP TAX DIST BY COUNTY	741,609.95	725,000.00	16,609.95
DB2401 · INTEREST AND EARNINGS	4,653.70	2,000.00	2,653.70

Town of Ghent
Revenue & Expenses Budget vs. Actual
 January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget
DB2650 · SALE OF SCRAP MATERIAL	-	1,000.00	(1,000.00)
DB2665 · SALE OF EQUIPMENT	3,659.48	10,000.00	(6,340.52)
DB2706 · GRANTS FROM OTHER GOVERNMENTS	75,000.00		
DB3501 · STATE AID - CONSOLIDATED HWY	-	212,352.00	(212,352.00)
DB3960 · SEMA	110.00		
DB5031 · INTERFUND TRANSFERS	25.08		
Total HIGHWAY DB REVENUES	1,060,659.21	1,185,953.00	(125,293.79)
LIGHTING REVENUES			
SL1001 · PROPERTY TAXES- LIGHTING	10,985.00	10,985.00	-
SL2401 · INTEREST & EARNINGS	59.21	45.00	14.21
Total LIGHTING REVENUES	11,044.21	11,030.00	14.21
Total Income	2,008,893.70	2,140,813.00	(131,919.30)
Expense			
CAPITAL PROJECT EXPENSES			
H99019 · INTERFUND EXPENSE	25.08		
Total CAPITAL PROJECT EXPENSES	25.08		
FIRE PROTECTION SF EXPENSES			
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	288,706.00	288,706.00	-
Total FIRE PROTECTION SF EXPENSES	288,706.00	288,706.00	-
GENERAL FUND A EXPENSES			
A101010 · TOWN BOARD PERSONAL SERVICE	16,350.24	15,580.00	770.24
A101040 · TOWN BOARD CONTRACTUALS	-	1,000.00	(1,000.00)
A111010 · JUSTICE COURT PERSONAL SERVICE	24,619.92	24,620.00	(0.08)
A111011 · JUSTICE COURT CLERK PERS SVC	18,268.87	19,075.00	(806.13)
A111040 · JUSTICE COURT CONTRACTUALS			
A1110.4.1 Justice Court Renovat	221.37		
A111040 · JUSTICE COURT CONTRACTUALS - Other	9,571.30	11,000.00	(1,428.70)
Total A111040 · JUSTICE COURT CONTRACTUALS	9,792.67	11,000.00	(1,207.33)
A122010 · SUPERVISOR PERSONAL SERVICE	12,000.04	12,000.00	0.04
A122011 · SUPERVISOR PERS SERV OTHER	-	770.00	(770.00)
A122040 · SUPERVISOR CONTRACTUALS	1,273.80	1,400.00	(126.20)
A132040 · ACCOUNTANT CONTRACTUAL	19,112.90	22,000.00	(2,887.10)
A133040 · TAX COLLECTOR CONTRACTUALS	1,341.29	2,500.00	(1,158.71)
A135510 · ASSESSORS PERSONAL SERVICE	29,873.08	29,900.00	(26.92)
A135540 · ASSESSORS CONTRACTUALS	12,636.33	13,000.00	(363.67)
A141010 · TOWN CLERK PERSONAL SERVICE	34,517.71	34,550.00	(32.29)
A141011 · DEPUTY TOWN CLERK PERS SERV	5,823.90	6,000.00	(176.10)
A141040 · TOWN CLERK CONTRACTUALS	3,538.81	6,000.00	(2,461.19)
A142040 · TOWN ATTORNEY CONTRACTUALS	15,054.42	40,000.00	(24,945.58)
A144040 · ENGINEER CONTRACTUALS	489.00	2,000.00	(1,511.00)
A146040 · RECORDS MANAGEMENT CONTRACTS	-	1,000.00	(1,000.00)
A162010 · BUILDINGS PERSONAL SERVICE	12,509.85	13,500.00	(990.15)
A162040 · BUILDINGS CONTRACTUALS	50,688.06	43,000.00	7,688.06
A191040 · SPECIAL ITEM - UNALLOCATED INS	37,867.49	37,000.00	867.49

Town of Ghent
Revenue & Expenses Budget vs. Actual
 January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget
A192040 · SPECIAL ITEM - DUES	999.00	999.00	-
A199040 · SPECIAL ITEM CONTINGENT	-	35,000.00	(35,000.00)
A331040 · TRAFFIC CONTROL CONTRACT	26,705.81	25,000.00	1,705.81
A351010 · DOG CONTROL PERSONAL SERVICES	6,130.92	6,140.00	(9.08)
A351040 · DOG CONTROL CONTRACT	2,055.00	2,800.00	(745.00)
A501010 · SUPER OF HIGHWAYS PERS SERV	60,583.06	60,640.00	(56.94)
A501011 · HIGHWAY SUPT PS OTHER	8,750.80	8,500.00	250.80
A501040 · SUPER OF HIGHWAYS CONTRACTS	2,442.51	2,500.00	(57.49)
A513240 · GARAGE CONTRACT	24,381.71	26,000.00	(1,618.29)
A651040 · VETERANS SERVICES CONTRACTS	2,800.00	2,800.00	-
A677210 · OFFICE FOR THE AGING PERS SERV	4,000.00	1,000.00	3,000.00
A677240 · AGING PROGRAMS CONTRACTS	473.48	5,000.00	(4,526.52)
A714010 · PLAYGROUNDS PERSONAL SERVICE	4,554.75	6,000.00	(1,445.25)
A714040 · PLAYGROUNDS CONTRACTS			
A714041 · Grant- WGCC Renovations	75,950.00		
A714040 · PLAYGROUNDS CONTRACTS - Other	46,423.41	20,000.00	26,423.41
Total A714040 · PLAYGROUNDS CONTRACTS	122,373.41	20,000.00	102,373.41
A72704 · BAND CONCERT, CONTR EXPEND	2,550.00	2,550.00	-
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	16,710.00	18,000.00	(1,290.00)
A731040 · YOUTH PROGRAMS CONTRACTS	7,968.89	8,000.00	(31.11)
A741040 · LIBRARY CONTRACTS	4,500.00	4,500.00	-
A75101 · HISTORIAN, PER SERV.	1,500.00	1,500.00	-
A751040 · HISTORIAN CONTRACTS	560.59	600.00	(39.41)
A755040 · CELEBRATIONS CONTRACTS	574.68	7,500.00	(6,925.32)
A88104 · CEMETERY, CONTR EXPEND	9,100.00	9,000.00	100.00
A901080 · RETIREMENT	30,624.56	24,300.00	6,324.56
A903080 · SOCIAL SECURITY	19,273.27	20,500.00	(1,226.73)
A905080 · UNEMPLOYMENT INSURANCE	-	2,000.00	(2,000.00)
A906080 · HEALTH INSURANCE	47,876.52	50,000.00	(2,123.48)
GENERAL FUND A EXPENSES - Other	90.00		
Total GENERAL FUND A EXPENSES	713,337.34	686,724.00	26,613.34
GENERAL FUND B EXPENSES			
B36201 · SAFETY INSPECTION, PERS SERV	13,987.00	14,000.00	(13.00)
B36204 · SAFETY INSPECTION, CONTR EXPEND	1,693.79	3,000.00	(1,306.21)
B40201 · REGISTRAR VITAL STAT, PERS SERV	2,100.02	2,100.00	0.02
B80101 · ZONING, PERS SERV	16,338.03	21,000.00	(4,661.97)
B80104 · ZONING, CONTR EXPEND	10,221.08	25,000.00	(14,778.92)
B80201 · PLANNING, PERS SERV	5,280.14	7,000.00	(1,719.86)
B80204 · PLANNING, CONTR EXPEND	8,577.71	25,000.00	(16,422.29)
B90308 · SOCIAL SECURITY, EMPL BNFTS	2,812.08	3,300.00	(487.92)
Total GENERAL FUND B EXPENSES	61,009.85	100,400.00	(39,390.15)
HIGHWAY DB EXPENSES			
DB51101 · MAINT OF STREETS, PERS SERV-DB	197,165.05	186,000.00	11,165.05
DB51104 · MAINT OF STREETS, CONTR EXP-DB	199,166.03	198,450.00	716.03
DB51122 · PERM IMPROVE HIGHWAY-DB	273,469.36	212,352.00	61,117.36

Town of Ghent
Revenue & Expenses Budget vs. Actual
 January through December 2019

	<u>Jan - Dec 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
DB51301 · MACHINERY, PERS SERV-DB	49,681.21	57,011.00	(7,329.79)
DB51302 · MACHINERY, EQUIP, & CAP-DB	10,711.00		
DB51304 · MACHINERY, CONTR EXPEND-DB	77,937.09	78,000.00	(62.91)
DB51401 · BRUSH AND WEEDS PERS SERV-DB	-	4,000.00	(4,000.00)
DB51404 · BRUSH AND WEEDS CONTR-DB	2,000.00	2,000.00	-
DB51421 · SNOW REMOVAL, PERS SERV-DB	120,344.63	165,000.00	(44,655.37)
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	62,327.02	68,989.00	(6,661.98)
DB90108 · STATE RETIREMENT-DB	46,516.19	44,656.00	1,860.19
DB90308 · SOCIAL SECURITY BENEFITS-DB	27,680.72	31,000.00	(3,319.28)
DB90608 · HOSPITAL & MEDICAL BNFT-DB	112,853.48	160,000.00	(47,146.52)
DB90908 · UNIFORMS-DB	934.34	3,000.00	(2,065.66)
DB97106 · DEBT SERVICE- PRINCIPAL	48,524.87	48,525.00	(0.13)
DB97107 · DEBT SERVICE- INTEREST	11,969.71	11,970.00	(0.29)
Total HIGHWAY DB EXPENSES	<u>1,241,280.70</u>	<u>1,270,953.00</u>	<u>(29,672.30)</u>
LIGHTING EXPENSE			
SL15182 · NYSEG	9,798.27	10,680.00	(881.73)
SL25182 · NYSEG 2	243.35	350.00	(106.65)
Total LIGHTING EXPENSE	<u>10,041.62</u>	<u>11,030.00</u>	<u>(988.38)</u>
Total Expense	<u>2,314,400.59</u>	<u>2,357,813.00</u>	<u>(43,412.41)</u>
Net Ordinary Income	<u>(305,506.89)</u>	<u>(217,000.00)</u>	<u>(88,506.89)</u>
Other Income/Expense			
Other Income			
BUDGETED APPROPRIATED FB-A	-	125,000.00	(125,000.00)
BUDGETED APPROPRIATED FB-B	-	7,000.00	(7,000.00)
BUDGETED APPROPRIATED FB-DB	-	85,000.00	(85,000.00)
Total Other Income	<u>-</u>	<u>217,000.00</u>	<u>(217,000.00)</u>
Net Other Income	<u>-</u>	<u>217,000.00</u>	<u>(217,000.00)</u>
Net Income	<u>\$ (305,506.89)</u>	<u>\$ -</u>	<u>\$ (305,506.89)</u>

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