

TOWN OF GHENT
Compiled Financial Statements
December 31, 2020

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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, 2020, and the related statement of revenues and expenses—cash basis for the month and the 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 accompanying supplementary information contained on pages 8 to 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such 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.

UHY LLP

Hudson, New York
January 11, 2020

Town of Ghent
Statement of Assets, Liabilities & Fund Balance - Cash Basis
As of December 31, 2020

ASSETS

Current Assets

Checking/Savings

200007 · BOGC-Multi-Fund Checking-8612	\$ 111,142.43
200008 · BOGC Highway-8638	1,022,151.18
200009 · BOGC General MM-8620	493,011.17
200100 · BOGC Escrow Cash-8654	37,381.04
200200 · BOGC Payroll 8646	31,771.85
A210000 · Petty Cash	150.00
Total Checking/Savings	<u>1,695,607.67</u>

Other Current Assets

A480 · Prepaid Expense - A	3,209.72
B391 · B FUND DUE FROM HIGHWAY DB	300.73
DB480 · Prepaid Expense - DB	3,591.12
TA391 · TA Due from Other Funds	
TA391.2 · Due from General	10.61
Total TA391 · TA Due from Other Funds	<u>10.61</u>

Total Other Current Assets

7,112.18

Total Current Assets

1,702,719.85

Other Assets

W129 · Total Non-Current Govt Liab.	560,605.53
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Total Other Assets

560,605.53

TOTAL ASSETS

\$ 2,263,325.38

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

A630002 · Due to TA	\$ 10.61
DB630 · HIGHWAY DUE TO OTHER FUNDS	
DB630.3 · Due to B	300.76
Total DB630 · HIGHWAY DUE TO OTHER FUNDS	<u>300.76</u>
TA10 · Net Pay Check	0.01
TA18 · NYS RETIRE (414H)	109.00
TA19 · INSURANCE EMPLOYEE CONTRIBUTION	7,814.62
TA20 · GROUP INSURANCE-RETIREE	
TA20.1 · Retiree Health Ins - BN	23,260.40
Total TA20 · GROUP INSURANCE-RETIREE	<u>23,260.40</u>
TA85 · Escrow Deposits	
TA85.1 · Richard Coon	840.80
TA85.11 · Ferrell Gas	3,360.00
TA85.12 · Artomi	1,920.50
TA85.3 · Johnson Road Escrow	0.20
TA85.4 · Ginsberg	9,474.40
TA85.5 · Price Chopper	4,793.73
TA85.6 · Summit Escrow	2,985.00

Town of Ghent
Statement of Assets, Liabilities & Fund Balance - Cash Basis
As of December 31, 2020

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	(25.05)
TA86.1 · Liberty Farms	270.00
TA86.2 · Nexamp	1,648.00
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Total TA85 · Escrow Deposits	37,147.45
TA87 · Interest Income-TA	832.02
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Total Other Current Liabilities	69,474.87
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Total Current Liabilities	69,474.87
Long Term Liabilities	
W628 · Highway Bond Payable 2017A	384,396.26
W638 · Net Pension Liability	150,869.00
W687 · Compensated Absences	25,340.27
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Total Long Term Liabilities	560,605.53
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Total Liabilities	630,080.40
Equity	
A878001 · Capital Reserve	12,565.30
A914 · ASSIGNED APPROPRIATED FUND BALA	45,000.00
A915 · UNASSIGN UNAPPROP FUND BAL	233,008.27
B914 · ASSIGN APPR FUND BAL.-B	25,000.00
B915 · ASSIGN UNAPPR FUND BAL-B	126,119.28
DA915 · ASSIGNED UNAPPROP. FUND BAL-DA	2,339.39
DB878 · CAPITAL RESERVE-DB	90,540.58
DB914 · ASSIGNED APPR. FUND BAL.-DB	100,000.00
DB915 · ASSIGNED UNAPPR FUND BAL.-DB	864,992.18
H878 · CAPITAL RESERVE-PARK&REC	20,686.22
SL915 · ASSIGNED UNAPPROP FUND BAL	8,305.82
Net Income	104,687.94
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Total Equity	1,633,244.98
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TOTAL LIABILITIES & EQUITY	\$ 2,263,325.38
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Town of Ghent
Statement of Revenues & Expenditures - Cash Basis
for the month and the twelve months ended December 2020

Ordinary Income/Expense	Month ended December 2020	Twelve months ended December 2020
Income		
FIRE PROTECTION SF REVENUES		
SF1001 · PROPERTY TAX REVENUE	\$ -	\$ 317,093.54
Total FIRE PROTECTION SF REVENUES	-	317,093.54
GENERAL FUND A REVENUE		
A1001 · REAL PROPERTY TAXES	-	244,020.00
A1090 · OTHER TAX ITEMS PENALTIES	-	12,141.84
A1170 · FRANCHISE FEES	-	23,284.82
A1255 · CLERK FEES	584.08	4,531.86
A1550 · DOG IMPOUND FEES	60.00	180.00
A2089 · OTHER CULTURE & RECREATION	-	25.00
A2401 · INTEREST INCOME	61.36	3,625.53
A2410 · RENTAL OF REAL PROPERTY	-	1,175.00
A2544 · LICENSES AND PERMITS DOG LIC	118.00	1,578.00
A2590 · PERMITS OTHER	855.00	855.00
A2610 · FINES AND FORFEITURES	12,373.00	111,308.00
A2690 · TOBACCO FUNDS	-	24,646.46
A2770 · MISCELLANEOUS	-	5,500.75
A3001 · REVENUE SHARING	20,752.92	20,752.92
A3005 · MORTGAGE TAX	-	128,719.77
A3089 · STATE AID OTHER	10,945.00	37,195.00
A3820 · YOUTH PROGRAMS	-	-
A3889 · GRANT	-	49,050.00
Total GENERAL FUND A REVENUE	45,749.36	668,589.95
GENERAL FUND B REVENUES		
B1001 · REAL PROPERTY TAXES-B	-	30,800.00
B1081 · OTHER PAYMENTS IN LIEU TAX	-	5,481.82
B2110 · ZONING FEES	1,440.55	34,297.72
B2115 · PLANNING BOARD FEES	500.00	3,135.00
Total GENERAL FUND B REVENUES	1,940.55	73,714.54
HIGHWAY DB REVENUES		
DB1001 · REAL PROPERTY TAXES-DB	-	201,496.00
DB1120 · NON-PROP TAX DIST BY COUNTY	-	738,653.45
DB2401 · INTEREST AND EARNINGS	73.83	4,111.24
DB2650 · SALE OF SCRAP MATERIAL	1,845.28	1,845.28
DB2665 · SALE OF EQUIPMENT	-	140.50
DB3501 · STATE AID - CONSOLIDATED HWY	196,673.57	196,673.57
Total HIGHWAY DB REVENUES	198,592.68	1,142,920.04
LIGHTING REVENUES		
SL1001 · PROPERTY TAXES- LIGHTING	-	10,955.00
Total LIGHTING REVENUES	-	10,955.00
Total Income	246,282.59	2,213,273.07

Town of Ghent
Statement of Revenues & Expenditures - Cash Basis
for the month and the twelve months ended December 2020

Expense	Month ended December 2020	Twelve months ended December 2020
FIRE PROTECTION SF EXPENSES		
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	-	317,093.58
Total FIRE PROTECTION SF EXPENSES	-	317,093.58
GENERAL FUND A EXPENSES		
A101010 · TOWN BOARD PERSONAL SERVICE	2,516.00	16,380.20
A101040 · TOWN BOARD CONTRACTUALS	-	650.00
A111010 · JUSTICE COURT PERSONAL SERVICE	2,778.60	25,200.28
A111011 · JUSTICE COURT CLERK PERS SVC	1,431.84	12,869.16
A111040 · JUSTICE COURT CONTRACTUALS	568.52	5,908.72
A122010 · SUPERVISOR PERSONAL SERVICE	1,321.68	12,000.02
A122040 · SUPERVISOR CONTRACTUALS	-	210.80
A132040 · ACCOUNTANT CONTRACTUAL	1,585.50	20,780.58
A133040 · TAX COLLECTOR CONTRACTUALS	2,843.18	4,971.22
A135510 · ASSESSORS PERSONAL SERVICE	3,350.88	30,402.04
A135540 · ASSESSORS CONTRACTUALS	153.16	9,726.01
A141010 · TOWN CLERK PERSONAL SERVICE	3,884.97	35,240.19
A141011 · DEPUTY TOWN CLERK PERS SERV	360.80	4,288.40
A141040 · TOWN CLERK CONTRACTUALS	178.60	4,734.81
A142040 · TOWN ATTORNEY CONTRACTUALS	-	14,199.04
A144040 · ENGINEER CONTRACTUALS	151.50	396.00
A162010 · BUILDINGS PERSONAL SERVICE	1,302.62	11,813.83
A162040 · BUILDINGS CONTRACTUALS	2,271.53	44,340.05
A191040 · SPECIAL ITEM - UNALLOCATED INS	-	38,953.30
A331040 · TRAFFIC CONTROL CONTRACT	3,776.46	18,823.07
A351010 · DOG CONTROL PERSONAL SERVICES	683.19	6,200.10
A351040 · DOG CONTROL CONTRACT	650.00	1,140.50
A501010 · SUPER OF HIGHWAYS PERS SERV	6,819.09	61,855.13
A501011 · HIGHWAY SUPT PS OTHER	1,014.00	9,268.15
A501040 · SUPER OF HIGHWAYS CONTRACTS	90.00	1,003.94
A513240 · GARAGE CONTRACT	1,186.59	26,417.00
A651040 · VETERANS SERVICES CONTRACTS	2,800.00	2,800.00
A677210 · OFFICE FOR THE AGING PERS SERV	-	9.76
A677240 · AGING PROGRAMS CONTRACTS	4,007.32	4,222.89
A714010 · PLAYGROUNDS PERSONAL SERVICE	281.75	3,735.80
A714040 · PLAYGROUNDS CONTRACTS		
A714041 · Grant- WGCC Renovations	-	39,119.81
A714040 · PLAYGROUNDS CONTRACTS - Other	694.27	11,739.45
Total A714040 · PLAYGROUNDS CONTRACTS	694.27	50,859.26
A72704 · BAND CONCERT, CONTR EXPEND	2,850.00	2,850.00
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	-	1,844.00
A731040 · YOUTH PROGRAMS CONTRACTS	8,000.00	8,000.00
A741040 · LIBRARY CONTRACTS	4,500.00	4,500.00

Town of Ghent
Statement of Revenues & Expenditures - Cash Basis
for the month and the twelve months ended December 2020

	Month ended December 2020	Twelve months ended December 2020
A75101 · HISTORIAN, PER SERV.	1,600.00	1,600.00
A751040 · HISTORIAN CONTRACTS	-	5,756.99
A755040 · CELEBRATIONS CONTRACTS	(205.00)	(222.00)
A88104 · CEMETERY, CONTR EXPEND	-	8,800.00
A901080 · RETIREMENT	-	33,001.40
A903080 · SOCIAL SECURITY	2,089.63	17,791.41
A906080 · HEALTH INSURANCE	1,706.80	60,879.60
GENERAL FUND A EXPENSES - Other	-	359.40
Total GENERAL FUND A EXPENSES	67,243.48	624,561.05
GENERAL FUND B EXPENSES		
B36201 · SAFETY INSPECTION, PERS SERV	1,730.79	15,538.64
B36204 · SAFETY INSPECTION, CONTR EXPEND	123.58	4,413.25
B40201 · REGISTRAR VITAL STAT, PERS SERV	231.30	2,100.05
B80101 · ZONING, PERS SERV	2,215.93	19,371.23
B80104 · ZONING, CONTR EXPEND	1,633.04	8,881.63
B80201 · PLANNING, PERS SERV	607.63	5,758.19
B80202 · SNOW REMOVAL	-	165.52
B80204 · PLANNING, CONTR EXPEND	3,471.56	11,055.00
B90108 · STATE RETIREMENT, EMPL BNFTS	-	228.04
B90308 · SOCIAL SECURITY, EMPL BNFTS	366.12	3,283.68
B90608 · HEALTH INSURANCE	-	6,183.60
Total GENERAL FUND B EXPENSES	10,379.95	76,978.83
HIGHWAY DB EXPENSES		
DB51101 · MAINT OF STREETS, PERS SERV-DB	-	195,380.88
DB51104 · MAINT OF STREETS, CONTR EXP-DB	6,507.77	161,511.32
DB51122 · PERM IMPROVE HIGHWAY-DB	-	126,752.78
DB51301 · MACHINERY, PERS SERV-DB	5,676.01	48,811.22
DB51302 · MACHINERY, EQUIP, & CAP-DB	-	41,395.00
DB51304 · MACHINERY, CONTR EXPEND-DB	4,645.60	80,118.39
DB51401 · BRUSH AND WEEDS PERS SERV-DB	-	3,000.00
DB51404 · BRUSH AND WEEDS CONTR-DB	-	1,468.38
DB51421 · SNOW REMOVAL, PERS SERV-DB	36,847.84	135,463.58
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	68.97	36,358.05
DB90108 · STATE RETIREMENT-DB	-	48,984.63
DB90308 · SOCIAL SECURITY BENEFITS-DB	3,192.78	28,481.61
DB90608 · HOSPITAL & MEDICAL BNFT-DB	-	110,611.00
DB90908 · UNIFORMS-DB	-	1,315.81
DB97106 · DEBT SERVICE- PRINCIPAL	-	49,728.29
DB97107 · DEBT SERVICE- INTEREST	-	10,766.29
Total HIGHWAY DB EXPENSES	56,938.97	1,080,147.23
LIGHTING EXPENSE		
SL15182 · NYSEG	892.45	9,581.52
SL25182 · NYSEG 2	20.90	222.92

Town of Ghent
Statement of Revenues & Expenditures - Cash Basis
for the month and the twelve months ended December 2020

	Month ended December 2020	Twelve months ended December 2020
Total LIGHTING EXPENSE	913.35	9,804.44
Total Expense	135,475.75	2,108,585.13
Net Ordinary Income	110,806.84	104,687.94
Net Income	\$ 110,806.84	\$ 104,687.94

Compiled Supplemental Information

**Town of Ghent
Supervisor Report
As of December 31, 2020**

Receipts:

A1255	Clerk Fees	\$ 584.08
A1550	Dog Impound Fees	60.00
A2401	Interest Income - A	61.36
A2544	Licenses and Permits - Dog	118.00
A2590	Permits Other	855.00
A2610	Fines and Forfeitures	21,763.00
A3001	Revenue Sharing	20,752.92
A3089	State Aid Other	10,945.00
B2110	Zoning fees	1,440.55
B2115	Planning Board fees	500.00
DB2401	Interest - DB	73.83
DB2650	Sale of Scrap	1,845.28
DB3501	State Aid - CHIPS	196,673.57
A90608	Health Insurance - A	282.80
TA19	Insurance Employee Contribution	501.68
TA87	Interest - TA	0.69
A755040	Refund - Celebrations Exp	205.00
	Total Receipts	<u>256,662.76</u>

Disbursements:

Payroll 12/3/2020	\$ (25,353.95)
Payroll 12/17/2020	(28,054.71)
Payroll 12/31/2020	(26,894.79)
Abstract December 2020	(64,740.11)
A16204 Additional Expenses	(309.99)
Total Disbursements	<u>(145,353.55)</u>
Net Receipts-Disbursements	\$ 111,309.21
Cash balances at November 30, 2020	1,584,298.46
Cash balances at December 31, 2020	<u>\$ 1,695,607.67</u>

**Town of Ghent
Supervisor Report
As of December 31, 2020**

	Bank Statement Balance	Deposit in Transit	O/S Checks	Book Balance
BOGC Payroll 8646	\$ 46,761.14	\$ -	\$ (14,989.29)	\$ 31,771.85
200007 BOGC-Multi Fund Checking 8612	143,901.81	-	(32,759.38)	111,142.43
200008 BOGC Highway 8638	1,022,151.18	-	-	1,022,151.18
200009 BOGC General MM 8620	466,280.10	26,731.07	-	493,011.17
200100 BOGC Escrow Cash- 8654	37,381.04	-	-	37,381.04
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 1,716,625.27</u>	<u>\$ 26,731.07</u>	<u>\$ (47,748.67)</u>	<u>\$ 1,695,607.67</u>

Total Income per December Quickbooks	\$ 246,282.59
Insurance Employee Contribution	501.68
TA interest	0.69
Health Insurance Contribution - A & DB	282.80
Celebrations Exp	205.00
Fines & Forfeitures	9,390.00
Total receipts	<u>\$ 256,662.76</u>

Total Expense per December Quickbooks	\$ 135,475.75
Employee Health Insurance Contribution	282.80
Celebrations Exp	205.00
Fines & Forfeitures	9,390.00
Total disbursements	<u>\$ 145,353.55</u>

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
 January through December 2020

Ordinary Income/Expense	Twelve months ended			% of Budget
	December 2020	Annual Budget	\$ Over (Under) Budget	
Income				
FIRE PROTECTION SF REVENUES				
SF1001 · PROPERTY TAX REVENUE	\$ 317,093.54	\$ 317,093.54	\$ -	100.0%
Total FIRE PROTECTION SF REVENUES	317,093.54	317,093.54	-	100.0%
GENERAL FUND A REVENUE				
A1001 · REAL PROPERTY TAXES	244,020.00	244,020.00	-	100.0%
A1090 · OTHER TAX ITEMS PENALTIES	12,141.84	12,000.00	141.84	101.18%
A1170 · FRANCHISE FEES	23,284.82	24,000.00	(715.18)	97.02%
A1255 · CLERK FEES	4,531.86	4,000.00	531.86	113.3%
A1550 · DOG IMPOUND FEES	180.00	400.00	(220.00)	45.0%
A2001 · PARK AND RECREATION FEES	-	3,000.00	(3,000.00)	0.0%
A2089 · OTHER CULTURE & RECREATION	25.00	-	25.00	100.0%
A2401 · INTEREST INCOME	3,625.53	4,500.00	(874.47)	80.57%
A2410 · RENTAL OF REAL PROPERTY	1,175.00	1,000.00	175.00	117.5%
A2544 · LICENSES AND PERMITS DOG LIC	1,578.00	2,500.00	(922.00)	63.12%
A2590 · PERMITS OTHER	855.00	1,500.00	(645.00)	57.0%
A2610 · FINES AND FORFEITURES	111,308.00	135,000.00	(23,692.00)	82.45%
A2655 · SALES, OTHER	-	-	-	0.0%
A2680 · INSURANCE RECOVERIES	-	100.00	(100.00)	0.0%
A2690 · TOBACCO FUNDS	24,646.46	25,000.00	(353.54)	98.59%
A2770 · MISCELLANEOUS	5,500.75	-	5,500.75	100.0%
A3001 · REVENUE SHARING	20,752.92	16,604.00	4,148.92	124.99%
A3005 · MORTGAGE TAX	128,719.77	100,000.00	28,719.77	128.72%
A3089 · STATE AID OTHER	37,195.00	-	37,195.00	100.0%
A3820 · YOUTH PROGRAMS	-	1,300.00	(1,300.00)	0.0%
A3889 · GRANT	49,050.00	-	49,050.00	100.0%
Total GENERAL FUND A REVENUE	668,589.95	574,924.00	93,665.95	116.29%
GENERAL FUND B REVENUES				
B1001 · REAL PROPERTY TAXES-B	30,800.00	30,800.00	-	100.0%
B1081 · OTHER PAYMENTS IN LIEU TAX	5,481.82	3,810.00	1,671.82	143.88%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
 January through December 2020

	Twelve months ended December 2020		
	Annual Budget	\$ Over (Under) Budget	% of Budget
B1120 · SALES TAX	-	(45,000.00)	0.0%
B2110 · ZONING FEES	34,297.72	6,297.72	122.49%
B2115 · PLANNING BOARD FEES	3,135.00	(2,865.00)	52.25%
B2401 · INTEREST AND EARNINGS	-	(500.00)	0.0%
Total GENERAL FUND B REVENUES	73,714.54	(40,395.46)	64.6%
HIGHWAY DB REVENUES			
DB1001 · REAL PROPERTY TAXES-DB	201,496.00	-	100.0%
DB1120 · NON-PROP TAX DIST BY COUNTY	738,653.45	(86,346.55)	89.53%
DB2401 · INTEREST AND EARNINGS	4,111.24	(888.76)	82.23%
DB2650 · SALE OF SCRAP MATERIAL	1,845.28	845.28	184.53%
DB2665 · SALE OF EQUIPMENT	140.50	(7,859.50)	1.76%
DB3501 · STATE AID - CONSOLIDATED HWY	196,673.57	(15,678.43)	92.62%
Total HIGHWAY DB REVENUES	1,142,920.04	(109,927.96)	91.23%
LIGHTING REVENUES			
SL1001 · PROPERTY TAXES- LIGHTING	10,955.00	300.00	102.82%
SL2401 · INTEREST & EARNINGS	-	(75.00)	0.0%
Total LIGHTING REVENUES	10,955.00	225.00	102.1%
Total Income	2,213,273.07	(56,432.47)	97.51%
Expense			
FIRE PROTECTION SF EXPENSES			
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	317,093.58	0.04	100.0%
Total FIRE PROTECTION SF EXPENSES	317,093.58	0.04	100.0%
GENERAL FUND A EXPENSES			
A101010 · TOWN BOARD PERSONAL SERVICE	16,380.20	800.20	105.14%
A101040 · TOWN BOARD CONTRACTUALS	650.00	150.00	130.0%
A111010 · JUSTICE COURT PERSONAL SERVICE	25,200.28	0.28	100.0%
A111011 · JUSTICE COURT CLERK PERS SVC	12,869.16	(6,130.84)	67.73%
A111014 · JUSTICE COURT DEPUTY COURT CLER	-	(1,100.00)	0.0%
A111040 · JUSTICE COURT CONTRACTUALS	5,908.72	5,908.72	100.0%
A122010 · SUPERVISOR PERSONAL SERVICE	12,000.02	(799.98)	93.75%
A122040 · SUPERVISOR CONTRACTUALS	210.80	(689.20)	23.42%

Town of Ghent
Statement of Revenues & Expenditures - Budget vs. Actual
 January through December 2020

	Twelve months ended December 2020			
	Annual Budget	\$ Over (Under) Budget	Budget	% of Budget
A132040 · ACCOUNTANT CONTRACTUAL	20,780.58	24,000.00	(3,219.42)	86.59%
A133040 · TAX COLLECTOR CONTRACTUALS	4,971.22	2,000.00	2,971.22	248.56%
A135510 · ASSESSORS PERSONAL SERVICE	30,402.04	30,400.00	2.04	100.01%
A135540 · ASSESSORS CONTRACTUALS	9,726.01	13,000.00	(3,273.99)	74.82%
A141010 · TOWN CLERK PERSONAL SERVICE	35,240.19	42,770.00	(7,529.81)	82.4%
A141011 · DEPUTY TOWN CLERK PERS SERV	4,288.40	-	4,288.40	100.0%
A141040 · TOWN CLERK CONTRACTUALS	4,734.81	5,000.00	(265.19)	94.7%
A142040 · TOWN ATTORNEY CONTRACTUALS	14,199.04	36,000.00	(21,800.96)	39.44%
A144040 · ENGINEER CONTRACTUALS	395.00	-	395.00	100.0%
A146040 · RECORDS MANAGEMENT CONTRACTS	-	-	-	0.0%
A162010 · BUILDINGS PERSONAL SERVICE	11,813.83	16,000.00	(4,186.17)	73.84%
A162040 · BUILDINGS CONTRACTUALS	44,340.05	43,000.00	1,340.05	103.12%
A191040 · SPECIAL ITEM - UNALLOCATED INS	38,953.30	40,000.00	(1,046.70)	97.38%
A192040 · SPECIAL ITEM - DUES	-	1,000.00	(1,000.00)	0.0%
A199040 · SPECIAL ITEM CONTINGENT	-	35,000.00	(35,000.00)	0.0%
A331040 · TRAFFIC CONTROL CONTRACT	18,823.07	25,000.00	(6,176.93)	75.29%
A351010 · DOG CONTROL PERSONAL SERVICES	6,200.10	6,200.00	0.10	100.0%
A351040 · DOG CONTROL CONTRACT	1,140.50	2,500.00	(1,359.50)	45.62%
A501010 · SUPER OF HIGHWAYS PERS SERV	61,855.13	62,783.00	(927.87)	98.52%
A501011 · HIGHWAY SUPT PS OTHER	9,268.15	9,000.00	268.15	102.98%
A501040 · SUPER OF HIGHWAYS CONTRACTS	1,003.94	2,500.00	(1,496.06)	40.16%
A513240 · GARAGE CONTRACT	26,417.00	27,000.00	(583.00)	97.84%
A651040 · VETERANS SERVICES CONTRACTS	2,800.00	2,800.00	-	100.0%
A677210 · OFFICE FOR THE AGING PERS SERV	9.76	-	9.76	100.0%
A677240 · AGING PROGRAMS CONTRACTS	4,222.89	5,000.00	(777.11)	84.46%
A714010 · PLAYGROUNDS PERSONAL SERVICE	3,735.80	6,000.00	(2,264.20)	62.26%
A714040 · PLAYGROUNDS CONTRACTS				
A714041 · Grant- WGCC Renovations	39,119.81			
A714040 · PLAYGROUNDS CONTRACTS - Other	11,739.45	20,000.00	(8,260.55)	58.7%
Total A714040 · PLAYGROUNDS CONTRACTS	50,859.26	20,000.00	30,859.26	254.3%
A72704 · BAND CONCERT, CONTR EXPEND	2,850.00	2,850.00	-	100.0%

Town of Ghent

Statement of Revenues & Expenditures - Budget vs. Actual

January through December 2020

	Twelve months ended December 2020	Annual Budget	\$ Over (Under) Budget	% of Budget
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	1,844.00	18,000.00	(16,156.00)	10.24%
A731040 · YOUTH PROGRAMS CONTRACTS	8,000.00	8,000.00	-	100.0%
A741040 · LIBRARY CONTRACTS	4,500.00	4,500.00	-	100.0%
A75101 · HISTORIAN, PER SERV.	1,600.00	17,000.00	(15,400.00)	9.41%
A751040 · HISTORIAN CONTRACTS	5,756.99	700.00	5,056.99	822.43%
A755040 · CELEBRATIONS CONTRACTS	(222.00)	-	(222.00)	100.0%
A88104 · CEMETERY, CONTR EXPEND	8,800.00	10,000.00	(1,200.00)	88.0%
A901080 · RETIREMENT	33,001.40	28,240.00	4,761.40	116.86%
A903080 · SOCIAL SECURITY	17,791.41	20,500.00	(2,708.59)	86.79%
A905080 · UNEMPLOYMENT INSURANCE	-	-	-	0.0%
A906080 · HEALTH INSURANCE	60,879.60	61,575.00	(695.40)	98.87%
GENERAL FUND A EXPENSES - Other	359.40	-	359.40	100.0%
Total GENERAL FUND A EXPENSES	624,561.05	703,398.00	(78,836.95)	88.79%
GENERAL FUND B EXPENSES				
B36201 · SAFETY INSPECTION, PERS SERV	15,538.64	16,500.00	(961.36)	94.17%
B36204 · SAFETY INSPECTION, CONTR EXPEND	4,413.25	3,000.00	1,413.25	147.11%
B40201 · REGISTRAR VITAL STAT, PERS SERV	2,100.05	2,100.00	0.05	100.0%
B80101 · ZONING, PERS SERV	19,371.23	22,500.00	(3,128.77)	86.09%
B80104 · ZONING, CONTR EXPEND	8,881.63	20,000.00	(11,118.37)	44.41%
B80201 · PLANNING, PERS SERV	5,758.19	7,000.00	(1,241.81)	82.26%
B80202 · SNOW REMOVAL	165.52	-	165.52	100.0%
B80204 · PLANNING, CONTR EXPEND	11,055.00	20,000.00	(8,945.00)	55.28%
B90108 · STATE RETIREMENT, EMPL BNFTS	228.04	4,000.00	(3,771.96)	5.7%
B90308 · SOCIAL SECURITY, EMPL BNFTS	3,283.68	4,000.00	(716.32)	82.09%
B90608 · HEALTH INSURANCE	6,183.60	13,200.00	(7,016.40)	46.85%
Total GENERAL FUND B EXPENSES	76,978.83	112,300.00	(35,321.17)	68.55%
HIGHWAY DB EXPENSES				
DB51101 · MAINT OF STREETS, PERS SERV-DB	195,380.88	197,400.00	(2,019.12)	98.98%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	161,511.32	198,500.00	(36,988.68)	81.37%
DB51122 · PERM IMPROVE HIGHWAY-DB	126,752.78	212,352.00	(85,599.22)	59.69%
DB51301 · MACHINERY, PERS SERV-DB	48,811.22	53,000.00	(4,188.78)	92.1%

Town of Ghent

Statement of Revenues & Expenditures - Budget vs. Actual

January through December 2020

	Twelve months ended December 2020	Annual Budget	\$ Over (Under) Budget	% of Budget
DB51302 · MACHINERY, EQUIP, & CAP-DB	41,395.00	41,395.00	-	100.0%
DB51304 · MACHINERY, CONTR EXPEND-DB	80,118.39	80,000.00	118.39	100.15%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	3,000.00	4,000.00	(1,000.00)	75.0%
DB51404 · BRUSH AND WEEDS CONTR-DB	1,468.38	2,000.00	(531.62)	73.42%
DB51421 · SNOW REMOVAL, PERS SERV-DB	135,463.58	160,000.00	(24,536.42)	84.67%
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	36,358.05	63,605.00	(27,246.95)	57.16%
DB90108 · STATE RETIREMENT-DB	48,984.63	49,500.00	(515.37)	98.96%
DB90308 · SOCIAL SECURITY BENEFITS-DB	28,481.61	32,000.00	(3,518.39)	89.01%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	110,611.00	160,000.00	(49,389.00)	69.13%
DB90908 · UNIFORMS-DB	1,315.81	3,000.00	(1,684.19)	43.86%
DB97106 · DEBT SERVICE- PRINCIPAL	49,728.29	50,962.00	(1,233.71)	97.58%
DB97107 · DEBT SERVICE- INTEREST	10,766.29	9,534.00	1,232.29	112.93%
Total HIGHWAY DB EXPENSES	1,080,147.23	1,317,248.00	(237,100.77)	82.0%
LIGHTING EXPENSE				
SL15182 · NYSEG	9,581.52			
SL25182 · NYSEG 2	222.92			
Total LIGHTING EXPENSE	9,804.44			
SL51824 · STREET LIGHTING C.E.	-	10,730.00	(10,730.00)	0.0%
Total Expense	2,108,585.13	2,460,769.54	(352,184.41)	85.69%
Net Ordinary Income	104,687.94	(191,064.00)	295,751.94	(54.79%)
Other Income/Expense				
Other Income				
BUDGETED APPROPRIATED FB-A	-	115,000.00	(115,000.00)	0.0%
BUDGETED APPROPRIATED FB-B	-	7,000.00	(7,000.00)	0.0%
BUDGETED APPROPRIATED FB-DB	-	85,000.00	(85,000.00)	0.0%
Total Other Income	-	207,000.00	(207,000.00)	0.0%
Net Other Income	-	207,000.00	(207,000.00)	0.0%
Net Income	104,687.94 \$	15,936.00 \$	88,751.94	656.93%