

TOWN OF GHENT

Compiled Financial Statements

May 31, 2023

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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 May 31, 2023, and the related statement of revenues and expenses - cash basis for the month and the five 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 13 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  
June 7, 2023

**Town of Ghent**  
**Statement of Assets, Liabilities, & Fund Balance- Cash Basis**  
As of May 31, 2023

**ASSETS**

**Current Assets**

**Checking/Savings**

200007 · BOGC-Multi-Fund Checking-8612	\$ 775,671.75
200008 · BOGC Highway-8638	1,494,348.82
200009 · BOGC General MM-8620	903,341.95
200100 · BOGC Escrow Cash-8654	177,524.85
200200 · BOGC Payroll 8646	25,078.58
200300 · BOGC HRA - 8053	9,727.11
A210000 · Petty Cash	150.00

**Total Checking/Savings** 3,385,843.06

**Other Current Assets**

A391002 · Due from Trust and Agency	6,803.95
B391.1 · B FUND DUE FROM TRUST & AGENCY	10.61
db391 · HIGHWAY DUE FROM OTHER FUNDS	
DB391.1 · Due from TA	8,926.12
<b>Total db391 · HIGHWAY DUE FROM OTHER FUNDS</b>	<u>8,926.12</u>
TA391 · TA Due from Other Funds	
TA391.1 · Due from Highway DB	1,008.25
TA391.2 · Due from General	10.61
TA391.3 · Due from B	14.13
<b>Total TA391 · TA Due from Other Funds</b>	<u>1,032.99</u>

**Total Other Current Assets** 16,773.67

**Total Current Assets** 3,402,616.73

**Other Assets**

W129 · Total Non-Current Govt Liab. 101,256.38

**Total Other Assets** 101,256.38

**TOTAL ASSETS** \$ 3,503,873.11

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Other Current Liabilities**

A630002 · Due to TA	\$ 10.61
A688 · American Rescue	288,306.91
B630 · Due to Other Funds - TA	14.13
DB630 · HIGHWAY DUE TO OTHER FUNDS	
DB630.2 · Due to TA	1,008.25
<b>Total DB630 · HIGHWAY DUE TO OTHER FUNDS</b>	<u>1,008.25</u>
TA10 · Net Pay Check	0.04
TA18 · NYS RETIRE (414H)	670.84
TA19 · INSURANCE EMPLOYEE CONTRIBUTION	1,399.33
TA20 · GROUP INSURANCE-RETIREE	
TA20.1 · Retiree Health Ins - BN	7,708.34
<b>Total TA20 · GROUP INSURANCE-RETIREE</b>	<u>7,708.34</u>

**Town of Ghent**  
**Statement of Assets, Liabilities, & Fund Balance- Cash Basis**  
**As of May 31, 2023**

TA21 · NYSIT	(1,191.38)
TA22 · AFLAC	181.10
TA24 · CSEA UNION DUES	1,843.32
TA26 · FICA, Fed Taxes Payable	(31.46)
<b>TA630 · DUE TO OTHER FUNDS</b>	
TA630.1 · Due to DB	8,926.12
TA630.2 · Due To A	6,803.95
TA630.3 · Due to B	10.61
<b>Total TA630 · DUE TO OTHER FUNDS</b>	<u>15,740.68</u>
<b>TA85 · Escrow Deposits</b>	
TA85.1 · Richard Coon	840.80
TA85.11 · Ferrell Gas	3,360.00
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
TA85.7 · Columbia Greene Dialysis	1,901.70
TA85.8 · County Waste	5,773.60
TA85.9 · NYSEG	4,204.57
TA86.1 · Liberty Farms	270.00
TA86.2 · Nexamp	819.34
TA86.4 · ELP GHENT SOLAR	90,046.50
TA86.5 · OLD MILL SOLAR A	25,000.00
TA86.6 · OLD MILL SOLAR B	25,000.00
TA88 · Lakeshore Drive- Gellert	2,500.00
<b>Total TA85 · Escrow Deposits</b>	<u>176,969.84</u>
TA87 · Interest Income-TA	345.77
<b>Total Other Current Liabilities</b>	<u>492,976.32</u>
<b>Total Current Liabilities</b>	492,976.32
<b>Long Term Liabilities</b>	
W628 · Highway Bond Payable 2017A	281,209.31
W638 · Net Pension Liability	(200,739.00)
W687 · Compensated Absences	20,786.07
<b>Total Long Term Liabilities</b>	<u>101,256.38</u>
<b>Total Liabilities</b>	594,232.70
<b>Equity</b>	
32000 · Retained Earnings	72,186.19
A806 · NOT IN SPENDABLE FORM- A	6,140.27
A878001 · Capital Reserve	33,084.87
A914 · ASSIGNED APPROPRIATED FUND BALA	66,800.00
A915 · UNASSIGN UNAPPROP FUND BAL	532,213.51
B806 · NOT IN SPENDABLE FORM - B	690.37
B914 · ASSIGN APPR FUND BAL.-B	38,000.00
B915 · ASSIGN UNAPPR FUND BAL-B	195,068.32
DA915 · ASSIGNED UNAPPROP. FUND BAL-DA	2,339.39
DB806 · NOT IN SPENDABLE FORM DB	9,422.62

**Town of Ghent**  
**Statement of Assets, Liabilities, & Fund Balance- Cash Basis**  
**As of May 31, 2023**

DB878 · CAPITAL RESERVE-DB	24,289.39
DB914 · ASSIGNED APPR. FUND BAL.-DB	175,000.00
DB915 · ASSIGNED UNAPPR FUND BAL.-DB	1,725,595.22
SF909 · Fire Protection Fund Balance	(0.02)
SL915 · ASSIGNED UNAPPROP FUND BAL	7,048.69
Net (Loss) Income	21,761.59
Total Equity	<u>2,909,640.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>\$ 3,503,873.11</u></u></b>

**Town of Ghent**  
**Statement of Revenues & Expenditures-Cash Basis**  
For the month and the five months ended May 31, 2023

	<b>Month Ended May 2023</b>	<b>Five months ended May 2023</b>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>FIRE PROTECTION SF REVENUES</b>		
SF1001 · PROPERTY TAX REVENUE	\$ -	\$ 302,803.68
<b>Total FIRE PROTECTION SF REVENUES</b>	-	302,803.68
<b>GENERAL FUND A REVENUE</b>		
A1001 · REAL PROPERTY TAXES	-	342,762.28
A1170 · FRANCHISE FEES	-	29,499.96
A1255 · CLERK FEES	462.46	1,814.60
A2401 · INTEREST INCOME	4,287.61	10,196.76
A2410 · RENTAL OF REAL PROPERTY	150.00	350.00
A2544 · LICENSES AND PERMITS DOG LIC	104.00	417.50
A2610 · FINES AND FORFEITURES	13,490.00	69,503.50
A2626 · EV Charging Station	111.97	476.79
A2701 · REFUND PRIOR YEAR	1,195.68	1,195.68
A2770 · MISCELLANEOUS	0.50	1.50
A3005 · MORTGAGE TAX	47,826.56	47,826.56
<b>Total GENERAL FUND A REVENUE</b>	67,628.78	504,045.13
<b>GENERAL FUND B REVENUES</b>		
B1001 · REAL PROPERTY TAXES-B	-	2,352.00
B1081 · OTHER PAYMENTS IN LIEU TAX	-	404.59
B2110 · ZONING FEES	2,622.25	12,460.80
B2115 · PLANNING BOARD FEES	1,325.00	3,195.00
<b>Total GENERAL FUND B REVENUES</b>	3,947.25	18,412.39
<b>HIGHWAY DB REVENUES</b>		
DB1001 · REAL PROPERTY TAXES-DB	-	125,895.00
DB1120 · NON-PROP TAX DIST BY COUNTY	-	324,664.89
DB2401 · INTEREST AND EARNINGS	3,935.66	8,625.50
<b>Total HIGHWAY DB REVENUES</b>	3,935.66	459,185.39
<b>LIGHTING REVENUES</b>		
SL1001 · PROPERTY TAXES- LIGHTING	-	10,850.03
<b>Total LIGHTING REVENUES</b>	-	10,850.03
<b>Total Income</b>	75,511.69	1,295,296.62
<b>Expense</b>		
<b>FIRE PROTECTION SF EXPENSES</b>		
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	-	302,804.00
<b>Total FIRE PROTECTION SF EXPENSES</b>	-	302,804.00
<b>GENERAL FUND A EXPENSES</b>		
A101010 · TOWN BOARD PERSONAL SERVICE	1,797.72	5,992.40
A101040 · TOWN BOARD CONTRACTUALS	14.99	244.97
A111010 · JUSTICE COURT PERSONAL SERVICE	3,196.00	11,741.25
A111011 · JUSTICE COURT CLERK PERS SVC	1,568.31	5,637.84

**Town of Ghent**  
**Statement of Revenues & Expenditures-Cash Basis**  
For the month and the five months ended May 31, 2023

	Month Ended May 2023	Five months ended May 2023
A111040 · JUSTICE COURT CONTRACTUALS	583.41	3,120.55
A122010 · SUPERVISOR PERSONAL SERVICE	1,384.62	5,076.94
A131010 · DIRECTOR OF FINANCE	1,110.00	3,885.00
A132040 · ACCOUNTANT CONTRACTUAL	9,610.50	22,114.92
A133040 · TAX COLLECTOR CONTRACTUALS	-	205.85
A135510 · ASSESSORS PERSONAL SERVICE	3,660.24	13,408.92
A135540 · ASSESSORS CONTRACTUALS	1,131.23	5,362.95
A141010 · TOWN CLERK PERSONAL SERVICE	4,295.79	15,737.20
A141011 · DEPUTY TOWN CLERK PERS SERV	1,110.00	3,885.00
A141040 · TOWN CLERK CONTRACTUALS	71.20	1,535.20
A142040 · TOWN ATTORNEY CONTRACTUALS	4,031.21	9,430.65
A162010 · BUILDINGS PERSONAL SERVICE	1,555.50	5,195.32
A162040 · BUILDINGS CONTRACTUALS		
A1620.41 Building Renovations	-	150,000.00
A162040 · BUILDINGS CONTRACTUALS - Other	1,616.70	15,486.88
<b>Total A162040 · BUILDINGS CONTRACTUALS</b>	<b>1,616.70</b>	<b>165,486.88</b>
A191040 · SPECIAL ITEM - UNALLOCATED INS	-	43,951.95
A192040 · SPECIAL ITEM - DUES	-	1,000.00
A331040 · TRAFFIC CONTROL CONTRACT	3,239.47	15,598.98
A351010 · DOG CONTROL PERSONAL SERVICES	765.00	2,802.50
A501010 · SUPER OF HIGHWAYS PERS SERV	7,544.10	27,637.04
A501011 · HIGHWAY SUPT PS OTHER	1,110.00	3,977.50
A501040 · SUPER OF HIGHWAYS CONTRACTS	-	475.00
A513240 · GARAGE CONTRACT	1,991.82	17,095.17
A677240 · AGING PROGRAMS CONTRACTS	26.20	121.35
A714010 · PLAYGROUNDS PERSONAL SERVICE	868.44	1,909.69
A714040 · PLAYGROUNDS CONTRACTS	1,053.30	6,632.02
A751040 · HISTORIAN CONTRACTS	-	171.01
A755040 · CELEBRATIONS CONTRACTS	1,649.70	1,764.75
A88104 · CEMETERY, CONTR EXPEND	-	5,000.00
A8840.4 · Climate Smart	537.00	3,665.41
A901080 · RETIREMENT	-	6,140.27
A903080 · SOCIAL SECURITY	2,290.66	8,167.54
A906080 · HEALTH INSURANCE	5,561.80	27,809.00
<b>Total GENERAL FUND A EXPENSES</b>	<b>63,374.91</b>	<b>451,981.02</b>
<b>GENERAL FUND B EXPENSES</b>		
B36201 · SAFETY INSPECTION, PERS SERV	2,691.12	10,176.17
B36204 · SAFETY INSPECTION, CONTR EXPEND	922.57	1,315.29
B40201 · REGISTRAR VITAL STAT, PERS SERV	247.17	905.49

**Town of Ghent**  
**Statement of Revenues & Expenditures-Cash Basis**  
For the month and the five months ended May 31, 2023

	<b>Month Ended May 2023</b>	<b>Five months ended May 2023</b>
B80101 · ZONING, PERS SERV	3,034.50	11,082.80
B80104 · ZONING, CONTR EXPEND	2,571.88	2,671.41
B80201 · PLANNING, PERS SERV	561.12	2,196.51
B80204 · PLANNING, CONTR EXPEND	2,090.32	2,922.42
B90108 · STATE RETIREMENT, EMPL BNFTS	-	690.37
B90308 · SOCIAL SECURITY, EMPL BNFTS	499.28	1,830.39
B90608 · HEALTH INSURANCE	1,187.00	5,935.00
<b>Total GENERAL FUND B EXPENSES</b>	<b>13,804.96</b>	<b>39,725.85</b>
<b>HIGHWAY DB EXPENSES</b>		
DB51101 · MAINT OF STREETS, PERS SERV-DB	36,651.81	49,283.53
DB51104 · MAINT OF STREETS, CONTR EXP-DB	21,460.01	79,311.83
DB51301 · MACHINERY, PERS SERV-DB	5,860.80	12,307.68
DB51302 · MACHINERY, EQUIP, & CAP-DB	47,470.00	48,807.40
DB51304 · MACHINERY, CONTR EXPEND-DB	7,669.67	47,438.68
DB51404 · BRUSH AND WEEDS CONTR-DB	-	296.92
DB51421 · SNOW REMOVAL, PERS SERV-DB	-	86,617.28
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	-	29,838.85
DB90108 · STATE RETIREMENT-DB	-	9,422.62
DB90308 · SOCIAL SECURTY BENEFITS-DB	3,176.16	11,086.80
DB90608 · HOSPITAL & MEDICAL BNFT-DB	9,215.01	39,806.62
DB90908 · UNIFORMS-DB	40.16	1,265.91
DB97106 · DEBT SERVICE- PRINCIPAL	-	60,494.58
<b>Total HIGHWAY DB EXPENSES</b>	<b>131,543.62</b>	<b>475,978.70</b>
<b>LIGHTING EXPENSE</b>		
SL15182 · NYSEG	482.71	3,018.56
SL25182 · NYSEG 2	-	26.90
<b>Total LIGHTING EXPENSE</b>	<b>482.71</b>	<b>3,045.46</b>
<b>Total Expense</b>	<b>209,206.20</b>	<b>1,273,535.03</b>
<b>Net Ordinary (Loss) Income</b>	<b>(133,694.51)</b>	<b>21,761.59</b>
<b>Net (Loss) Income</b>	<b>\$ (133,694.51)</b>	<b>\$ 21,761.59</b>



Compiled Supplemental Information

**Town of Ghent  
Supervisor Report  
As of May 31, 2023**

**Receipts:**

A1255	Clerk Fees	\$ 462.46
A2401	Interest Income - A	4,287.61
A2410	Rental of Real Property	150.00
A2544	Licenses and Permits	104.00
A2610	Fines and Forfeitures	29,510.00
A2626	EV Charging Station	111.97
A2701	Refund Prior Year	1,195.68
A2770	Miscellaneous	0.50
A3005	Mortgage Tax	47,826.56
B2110	Zoning Fees	2,622.25
B2115	Planning Board Fees	1,325.00
DB2401	Interest Income - DB	3,935.66
A90608	Health Insurance - A	282.80
A714040	Playgrounds Contracts Refund	30.82
TA18	NYS Retirement	528.17
TA19	Insurance Employee Contribution	402.42
TA22	AFLAC	181.10
TA24	Union Dues	554.32
TA87	Interest - TA	15.36
	<b>Total Receipts</b>	<u><u>93,526.68</u></u>

**Disbursements:**

Payroll 05/04/2023	\$ (28,621.39)
Payroll 05/18/2023	(27,875.47)
Payroll 05/31/2023	(28,481.48)
Abstract May 2023	(136,932.67)
Checking Additional Expenses	(1,484.80)
HRA Expenses	(2,144.01)
<b>Total Disbursements</b>	<u><u>(225,539.82)</u></u>
<b>Net Receipts-Disbursements</b>	<b>\$ (132,013.14)</b>
<b>Cash balances at April 30, 2023</b>	<u><u>3,517,520.78</u></u>
<b>Voided Check</b>	<b>335.42</b>
<b>Cash balances at May 31, 2023</b>	<u><u><u>\$ 3,385,843.06</u></u></u>

**Town of Ghent  
Supervisor Report  
As of May 31, 2023**

	Bank Statement			
	Balance	Deposit in Transit	O/S Checks	Book Balance
200007 BOGC-Multi Fund Checking 8612	\$ 791,856.92	\$ -	\$ (16,185.17)	\$ 775,671.75
200008 BOGC Highway 8638	1,494,348.82	-	-	1,494,348.82
200009 BOGC General MM 8620	903,341.95	-	-	903,341.95
200100 BOGC Escrow Cash- 8654	177,524.85	-	-	177,524.85
200200 BOGC Payroll 8646	56,699.43	-	(31,620.85)	25,078.58
200300 BOGC HRA 8053	9,727.11	-	-	9,727.11
A210000 Petty Cash	150.00	-	-	150.00
	<u>\$ 3,433,649.08</u>	<u>\$ -</u>	<u>\$ (47,806.02)</u>	<u>\$ 3,385,843.06</u>

Total Income per May QuickBooks	\$ 75,511.69
TA interest	15.36
Fines and Forfeitures	16,020.00
Union Dues	554.32
Insurance Employee Contribution	402.42
NYS Retirement	528.17
AFLAC	181.10
Playground Contract Refund	30.82
Employee Health Insurance Contribution	282.80
Total receipts	<u>\$ 93,526.68</u>

Total Expense per May QuickBooks	\$ 209,206.20
Fines and Forfeitures	16,020.00
Playground Contract Refund	30.82
Employee Health Insurance Contribution	282.80
Total disbursements	<u>\$ 225,539.82</u>

**Town of Ghent**  
**Statement of Revenues and Expenditures-Budget vs. Actual**  
 January through May 2023

	Five months ended May 2023	Annual Budget	\$ Over (Under) Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>FIRE PROTECTION SF REVENUES</b>				
SF1001 · PROPERTY TAX REVENUE	\$ 302,803.68	\$ -	\$ 302,803.68	100.0%
<b>Total FIRE PROTECTION SF REVENUES</b>	<b>302,803.68</b>	<b>-</b>	<b>302,803.68</b>	<b>100.0%</b>
<b>GENERAL FUND A REVENUE</b>				
A1001 · REAL PROPERTY TAXES	342,762.28	342,762.00	0.28	100.0%
A1090 · OTHER TAX ITEMS PENALTIES	-	12,000.00	(12,000.00)	0.0%
A1170 · FRANCHISE FEES	29,499.96	29,000.00	499.96	101.72%
A1255 · CLERK FEES	1,814.60	4,500.00	(2,685.40)	40.32%
A1550 · DOG IMPOUND FEES	-	400.00	(400.00)	0.0%
A2401 · INTEREST INCOME	10,196.76	750.00	9,446.76	1,359.57%
A2410 · RENTAL OF REAL PROPERTY	350.00	1,000.00	(650.00)	35.0%
A2544 · LICENSES AND PERMITS DOG LIC	417.50	2,500.00	(2,082.50)	16.7%
A2590 · PERMITS OTHER	-	1,000.00	(1,000.00)	0.0%
A2610 · FINES AND FORFEITURES	69,503.50	145,000.00	(75,496.50)	47.93%
A2626 · EV Charging Station	476.79	-	476.79	100.0%
A2690 · TOBACCO FUNDS	-	30,000.00	(30,000.00)	0.0%
A2701 · REFUND PRIOR YEAR	1,195.68	-	1,195.68	100.0%
A2750 · AIM RELATED PAYMENTS	-	20,755.00	(20,755.00)	0.0%
A2770 · MISCELLANEOUS	1.50	-	1.50	100.0%
A3005 · MORTGAGE TAX	47,826.56	110,000.00	(62,173.44)	43.48%
A3089 · STATE AID OTHER	-	278,000.00	(278,000.00)	0.0%
A3820 · YOUTH PROGRAMS	-	1,300.00	(1,300.00)	0.0%
<b>Total GENERAL FUND A REVENUE</b>	<b>504,045.13</b>	<b>978,967.00</b>	<b>(474,921.87)</b>	<b>51.49%</b>
<b>GENERAL FUND B REVENUES</b>				
B1001 · REAL PROPERTY TAXES-B	2,352.00	2,352.00	-	100.0%
B1081 · OTHER PAYMENTS IN LIEU TAX	404.59	10,500.00	(10,095.41)	3.85%
B1120 · SALES TAX	-	45,000.00	(45,000.00)	0.0%
B2110 · ZONING FEES	12,460.80	28,000.00	(15,539.20)	44.5%
B2115 · PLANNING BOARD FEES	3,195.00	6,000.00	(2,805.00)	53.25%
B2401 · INTEREST AND EARNINGS	-	500.00	(500.00)	0.0%
<b>Total GENERAL FUND B REVENUES</b>	<b>18,412.39</b>	<b>92,352.00</b>	<b>(73,939.61)</b>	<b>19.94%</b>
<b>HIGHWAY DB REVENUES</b>				
DB1001 · REAL PROPERTY TAXES-DB	125,895.00	125,895.00	-	100.0%
DB1120 · NON-PROP TAX DIST BY COUNTY	324,664.89	950,000.00	(625,335.11)	34.18%
DB2401 · INTEREST AND EARNINGS	8,625.50	1,100.00	7,525.50	784.14%
DB3501 · STATE AID - CONSOLIDATED HWY	-	250,000.00	(250,000.00)	0.0%
<b>Total HIGHWAY DB REVENUES</b>	<b>459,185.39</b>	<b>1,326,995.00</b>	<b>(867,809.61)</b>	<b>34.6%</b>

**Town of Ghent**  
**Statement of Revenues and Expenditures-Budget vs. Actual**  
**January through May 2023**

	Five months ended May 2023	Annual Budget	\$ Over (Under) Budget	% of Budget
<b>LIGHTING REVENUES</b>				
SL1001 · PROPERTY TAXES- LIGHTING	10,850.03	10,500.00	350.03	103.33%
SL2401 · INTEREST & EARNINGS	-	350.00	(350.00)	0.0%
<b>Total LIGHTING REVENUES</b>	<b>10,850.03</b>	<b>10,850.00</b>	<b>0.03</b>	<b>100.0%</b>
<b>Total Income</b>	<b>1,295,296.62</b>	<b>2,409,164.00</b>	<b>(1,113,867.38)</b>	<b>53.77%</b>
<b>Expense</b>				
<b>FIRE PROTECTION SF EXPENSES</b>				
SF34104 · PAYMENTS ON FIRE CONTRACTS CE	302,804.00	-	302,804.00	100.0%
<b>Total FIRE PROTECTION SF EXPENSES</b>	<b>302,804.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>GENERAL FUND A EXPENSES</b>				
A101010 · TOWN BOARD PERSONAL SERVICE	5,992.40	15,580.00	(9,587.60)	38.46%
A101040 · TOWN BOARD CONTRACTUALS	244.97	500.00	(255.03)	48.99%
A111010 · JUSTICE COURT PERSONAL SERVICE	11,741.25	26,520.00	(14,778.75)	44.27%
A111011 · JUSTICE COURT CLERK PERS SVC	5,637.84	19,380.00	(13,742.16)	29.09%
A111040 · JUSTICE COURT CONTRACTUALS	3,120.55	10,000.00	(6,879.45)	31.21%
A122010 · SUPERVISOR PERSONAL SERVICE	5,076.94	12,000.00	(6,923.06)	42.31%
A122011 · SUPERVISOR PERS SERV OTHER	-	1,000.00	(1,000.00)	0.0%
A122040 · SUPERVISOR CONTRACTUALS	-	1,000.00	(1,000.00)	0.0%
A131010 · DIRECTOR OF FINANCE	3,885.00	9,620.00	(5,735.00)	40.39%
A132040 · ACCOUNTANT CONTRACTUAL	22,114.92	34,000.00	(11,885.08)	65.04%
A133040 · TAX COLLECTOR CONTRACTUALS	205.85	2,000.00	(1,794.15)	10.29%
A135510 · ASSESSORS PERSONAL SERVICE	13,408.92	31,722.00	(18,313.08)	42.27%
A135540 · ASSESSORS CONTRACTUALS	5,362.95	5,000.00	362.95	107.26%
A141010 · TOWN CLERK PERSONAL SERVICE	15,737.20	37,230.00	(21,492.80)	42.27%
A141011 · DEPUTY TOWN CLERK PERS SERV	3,885.00	9,620.00	(5,735.00)	40.39%
A141040 · TOWN CLERK CONTRACTUALS	1,535.20	5,000.00	(3,464.80)	30.7%
A142040 · TOWN ATTORNEY CONTRACTUALS	9,430.65	36,000.00	(26,569.35)	26.2%
A144040 · ENGINEER CONTRACTUALS	-	1,000.00	(1,000.00)	0.0%
A162010 · BUILDINGS PERSONAL SERVICE	5,195.32	15,000.00	(9,804.68)	34.64%
A162040 · BUILDINGS CONTRACTUALS				
A1620.41 Building Renovations	150,000.00	278,000.00	(128,000.00)	53.96%
A162040 · BUILDINGS CONTRACTUALS - Other	15,486.88	50,000.00	(34,513.12)	30.97%
<b>Total A162040 · BUILDINGS CONTRACTUALS</b>	<b>165,486.88</b>	<b>328,000.00</b>	<b>(162,513.12)</b>	<b>50.45%</b>
A191040 · SPECIAL ITEM - UNALLOCATED INS	43,951.95	45,000.00	(1,048.05)	97.67%
A192040 · SPECIAL ITEM - DUES	1,000.00	1,000.00	-	100.0%
A199040 · SPECIAL ITEM CONTINGENT	-	29,000.00	(29,000.00)	0.0%

**Town of Ghent**  
**Statement of Revenues and Expenditures-Budget vs. Actual**  
**January through May 2023**

	Five months ended May 2023	Annual Budget	\$ Over (Under) Budget	% of Budget
A331040 · TRAFFIC CONTROL CONTRACT	15,598.98	25,000.00	(9,401.02)	62.4%
A351010 · DOG CONTROL PERSONAL SERVICES	2,802.50	6,630.00	(3,827.50)	42.27%
A351040 · DOG CONTROL CONTRACT	-	2,000.00	(2,000.00)	0.0%
A501010 · SUPER OF HIGHWAYS PERS SERV	27,637.04	65,382.00	(37,744.96)	42.27%
A501011 · HIGHWAY SUPT PS OTHER	3,977.50	9,620.00	(5,642.50)	41.35%
A501040 · SUPER OF HIGHWAYS CONTRACTS	475.00	2,500.00	(2,025.00)	19.0%
A513240 · GARAGE CONTRACT	17,095.17	31,000.00	(13,904.83)	55.15%
A651040 · VETERANS SERVICES CONTRACTS	-	3,000.00	(3,000.00)	0.0%
A677240 · AGING PROGRAMS CONTRACTS	121.35	5,500.00	(5,378.65)	2.21%
A714010 · PLAYGROUNDS PERSONAL SERVICE	1,909.69	7,000.00	(5,090.31)	27.28%
A714040 · PLAYGROUNDS CONTRACTS	6,632.02	25,000.00	(18,367.98)	26.53%
A72704 · BAND CONCERT, CONTR EXPEND	-	3,000.00	(3,000.00)	0.0%
A731010 · YOUTH PROGRAMS PERSONAL SERVICE	-	17,000.00	(17,000.00)	0.0%
A731040 · YOUTH PROGRAMS CONTRACTS	-	8,000.00	(8,000.00)	0.0%
A741040 · LIBRARY CONTRACTS	-	5,000.00	(5,000.00)	0.0%
A75101 · HISTORIAN, PER SERV.	-	1,940.00	(1,940.00)	0.0%
A751040 · HISTORIAN CONTRACTS	171.01	1,000.00	(828.99)	17.1%
A755040 · CELEBRATIONS CONTRACTS	1,764.75	2,500.00	(735.25)	70.59%
A88104 · CEMETERY, CONTR EXPEND	5,000.00	11,500.00	(6,500.00)	43.48%
A8840.4 · Climate Smart	3,665.41	-	3,665.41	100.0%
A901080 · RETIREMENT	6,140.27	33,041.00	(26,900.73)	18.58%
A903080 · SOCIAL SECURITY	8,167.54	20,950.00	(12,782.46)	38.99%
A906080 · HEALTH INSURANCE	27,809.00	84,032.00	(56,223.00)	33.09%
<b>Total GENERAL FUND A EXPENSES</b>	<b>451,981.02</b>	<b>1,045,767.00</b>	<b>(593,785.98)</b>	<b>43.22%</b>
<b>GENERAL FUND B EXPENSES</b>				
B36201 · SAFETY INSPECTION, PERS SERV	10,176.17	23,323.00	(13,146.83)	43.63%
B36204 · SAFETY INSPECTION, CONTR EXPEND	1,315.29	3,000.00	(1,684.71)	43.84%
B40201 · REGISTRAR VITAL STAT, PERS SERV	905.49	2,142.00	(1,236.51)	42.27%
B80101 · ZONING, PERS SERV	11,082.80	30,323.00	(19,240.20)	36.55%
B80104 · ZONING, CONTR EXPEND	2,671.41	18,000.00	(15,328.59)	14.84%
B80201 · PLANNING, PERS SERV	2,196.51	7,140.00	(4,943.49)	30.76%
B80204 · PLANNING, CONTR EXPEND	2,922.42	18,000.00	(15,077.58)	16.24%
B90108 · STATE RETIREMENT, EMPL BNFTS	690.37	4,680.00	(3,989.63)	14.75%
B90308 · SOCIAL SECURITY, EMPL BNFTS	1,830.39	4,300.00	(2,469.61)	42.57%
B90608 · HEALTH INSURANCE	5,935.00	19,444.00	(13,509.00)	30.52%
<b>Total GENERAL FUND B EXPENSES</b>	<b>39,725.85</b>	<b>130,352.00</b>	<b>(90,626.15)</b>	<b>30.48%</b>
<b>HIGHWAY DB EXPENSES</b>				
DB51101 · MAINT OF STREETS, PERS SERV-DB	49,283.53	208,500.00	(159,216.47)	23.64%
DB51104 · MAINT OF STREETS, CONTR EXP-DB	79,311.83	250,000.00	(170,688.17)	31.73%
DB51122 · PERM IMPROVE HIGHWAY-DB	-	250,000.00	(250,000.00)	0.0%
DB51301 · MACHINERY, PERS SERV-DB	12,307.68	56,000.00	(43,692.32)	21.98%
DB51302 · MACHINERY, EQUIP, & CAP-DB	48,807.40	100,000.00	(51,192.60)	48.81%

**Town of Ghent**  
**Statement of Revenues and Expenditures-Budget vs. Actual**  
**January through May 2023**

	Five months ended May 2023	Annual Budget	\$ Over (Under) Budget	% of Budget
DB51304 · MACHINERY, CONTR EXPEND-DB	47,438.68	88,000.00	(40,561.32)	53.91%
DB51401 · BRUSH AND WEEDS PERS SERV-DB	-	5,500.00	(5,500.00)	0.0%
DB51404 · BRUSH AND WEEDS CONTR-DB	296.92	2,000.00	(1,703.08)	14.85%
DB51421 · SNOW REMOVAL, PERS SERV-DB	86,617.28	174,000.00	(87,382.72)	49.78%
DB51424 · SNOW REMOVAL, CONTR EXPEND-DB	29,838.85	75,000.00	(45,161.15)	39.79%
DB90108 · STATE RETIREMENT-DB	9,422.62	58,500.00	(49,077.38)	16.11%
DB90308 · SOCIAL SECURITY BENEFITS-DB	11,086.80	31,000.00	(19,913.20)	35.76%
DB90608 · HOSPITAL & MEDICAL BNFT-DB	39,806.62	140,000.00	(100,193.38)	28.43%
DB90908 · UNIFORMS-DB	1,265.91	3,000.00	(1,734.09)	42.2%
DB97106 · DEBT SERVICE- PRINCIPAL	60,494.58	53,521.00	6,973.58	113.03%
DB97107 · DEBT SERVICE- INTEREST	-	6,974.00	(6,974.00)	0.0%
<b>Total HIGHWAY DB EXPENSES</b>	<b>475,978.70</b>	<b>1,501,995.00</b>	<b>(1,026,016.30)</b>	<b>31.69%</b>
<b>LIGHTING EXPENSE</b>				
SL15182 · NYSEG	3,018.56	10,500.00	(7,481.44)	28.75%
SL25182 · NYSEG 2	26.90	350.00	(323.10)	7.69%
<b>Total LIGHTING EXPENSE</b>	<b>3,045.46</b>	<b>10,850.00</b>	<b>(7,804.54)</b>	<b>28.07%</b>
<b>Total Expense</b>	<b>1,273,535.03</b>	<b>2,688,964.00</b>	<b>(1,415,428.97)</b>	<b>47.36%</b>
<b>Net Ordinary Income</b>	<b>21,761.59</b>	<b>(279,800.00)</b>	<b>301,561.59</b>	<b>-7.78%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
BUDGETED APPROPRIATED FB-A	-	66,800.00	(66,800.00)	0.0%
BUDGETED APPROPRIATED FB-B	-	38,000.00	(38,000.00)	0.0%
BUDGETED APRROPRIATED FB-DB	-	175,000.00	(175,000.00)	0.0%
<b>Total Other Income</b>	<b>-</b>	<b>279,800.00</b>	<b>(279,800.00)</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>-</b>	<b>279,800.00</b>	<b>(279,800.00)</b>	<b>0.0%</b>
<b>Net Income</b>	<b>\$ 21,761.59</b>	<b>\$ -</b>	<b>\$ 21,761.59</b>	<b>100.0%</b>