

**VILLAGE OF
PHILMONT**

**ANNUAL
BUDGET**

**JUNE 1, 2021 –
MAY 31, 2022**

**FINAL
ADOPTED 4/5/2021**

**BUDGET WORKSHEET
2021-2022**

	2018-2019	2019-2020	2020-2021	2021-2022
	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Actual 2020-2021 through 3.31.2021	Adopted Budget 2020-2021 Preliminary Budget 2021-2022
REVENUE				
1001-Real Property Taxes	523,600 00	534,070 00	523,134 00	537,120 00
1020-Prior Year Taxes	5,000 00	5,000 00	0 00	5,000 00
1090-Tax Penalties & Interest	7,000 00	7,000 00	7,593 00	10,000 00
1120-County Tax Distribution	115,000 00	120,000 00	95,838 00	120,000 00
1130-Utility Gross Receipts Tax	6,000 00	6,000 00	15,348 00	6,000 00
1170-Franchises	7,000 00	7,000 00	0 00	7,000 00
1801-Public Health Fees	500 00	500 00	1,620 00	500 00
2110-Zoning Fees	100 00	100 00	0 00	100 00
2115-Planning Fees	200 00	200 00	0 00	200 00
2130-Garbage Removal	37,000 00	37,000 00	36,999 00	37,000 00
2282-Fire Protection	65,000 00	65,000 00	64,748 00	65,000 00
2401-Interest & Earnings	750 00	900 00	595 00	900 00
2410-Rental of Real Property	27,000 00	17,600 00	14,335 00	18,250 00
2553-Building Permits	4,000 00	6,000 00	5,288 00	6,000 00
2610-Fines & Forfeited Bail	10,000 00	15,000 00	3,483 00	25,000 00
2653-Sales	100 00	100 00	6,183 00	100 00
2705-Gifts and Donations	0 00	0 00	0 00	0 00
2770-Unclassified	100 00	100 00	24,485 00	100 00
3001-State Aid Revenue Sharing	13,000 00	0 00	0 00	0 00
3005-State Aid Mortgage Tax	13,000 00	13,000 00	12,152 00	13,000 00
3501-CHIPS	20,000 00	20,000 00	47,041 00	25,000 00
Appropriated Fund Balance	250,000 00	250,000 00	0 00	245,300 00
TOTAL REVENUE	1,124,350 00	1,124,570 00	878,822 00	1,141,570 00
APPROPRIATION				
1000-LEGISLATIVE				
10101-Board Personnel Services	18,240 00	18,240 00	13,680 00	18,240 00
Total 1000-LEGISLATIVE	18,240 00	18,240 00	13,680 00	18,240 00
1100-MUNICIPAL COURT				
11101-Court Personnel Services	13,500 00	21,000 00	14,661 00	21,000 00
11102-Court Equipment & Capital	1,100 00	1,260 00	0 00	1,260 00
11104-Court Contractual	2,200 00	3,530 00	2,415 00	3,530 00
Total 1100-MUNICIPAL COURT	16,800 00	25,790 00	17,076 00	25,790 00
1200-MAYOR				
12101-Mayor Personnel Services	5,760 00	5,760 00	4,320 00	5,760 00
12104-Mayor Contractual	200 00	150 00	0 00	150 00
Total 1200-MAYOR	5,960 00	5,910 00	4,320 00	5,910 00
1300-FINANCE				
13251-Treasurer Personnel Services	33,000 00	35,000 00	27,628 00	35,000 00
13252-Treasurer Equipment & Capital	3,500 00	3,780 00	0 00	1,500 00
13254-Treasurer Contractual	3,500 00	2,840 00	14,971 00	32,240 00
13554-Assessor Contractual	0 00	0 00	0 00	0 00
13624-Taxes Contractual	700 00	760 00	388 00	760 00
Total 1300-FINANCE	40,700 00	42,480 00	42,985 00	68,000 00
1400-CLERK				
14202-Law Capital & Equipment	500 00	400 00	0 00	400 00
14204-Law Contractual	30,000 00	24,000 00	11,493 00	24,000 00
14404-Engineer Contractual	10,000 00	8,400 00	995 00	8,400 00
14504-Elections Contractual	1,000 00	800 00	989 00	800 00
Total 1400-CLERK	41,500 00	33,600 00	13,477 00	33,600 00
1600-BUILDINGS				
16202-Buildings Capital & Equipment	1,450 00	2,050 00	17,568 00	16,650 00
16204-Buildings Contractual	40,000 00	32,700 00	60,071 00	32,700 00
16402-Garage Capital & Equipment	6,000 00	6,700 00	0 00	6,700 00
16404-Garage Contractual	15,000 00	15,000 00	2,641 00	15,000 00
Total 1600-BUILDINGS	62,450 00	56,450 00	80,280 00	73,050 00
1900-SPECIAL ITEMS				
19104-Unallocated Insurance	70,000 00	75,000 00	46,237 00	50,000 00
19204-Municipal Association Due	1,200 00	1,000 00	50 00	1,000 00
19904-Contingent	10,000 00	10,000 00	700 00	8,000 00
Total 1900-SPECIAL ITEMS	81,200 00	86,000 00	46,987 00	59,000 00
3000-PUBLIC SAFETY				
31201-Police Personnel Services	75,000 00	78,000 00	43,193 00	76,000 00
31202-Police Capital & Equipment	10,500 00	12,400 00	454 00	12,400 00
31204-Police Contractual	12,000 00	10,000 00	9,017 00	10,000 00
34104-Fire Contractual	43,000 00	43,000 00	19,323 00	43,000 00
34108-Fire LOSAP	40,000 00	40,000 00	30,407 00	40,000 00
36201-Building Insp. Personnel Services	14,500 00	14,500 00	10,764 00	14,500 00
36202-Building Insp. Equipment & Capital	1,500 00	1,700 00	3,720 00	5,460 00
36204-Building Insp. Contractual	3,500 00	8,200 00	1,658 00	2,500 00
Total 3000-PUBLIC SAFETY	200,000 00	205,600 00	118,536 00	203,860 00
4000-PUBLIC HEALTH				
40204-Registrar Contractual	500 00	500 00	0 00	500 00
Total 4000-PUBLIC HEALTH	500 00	500 00	0 00	500 00
5000-STREET MAINTENANCE				
51101-Street Main. Personnel Services	190,000 00	195,000 00	107,905 00	175,000 00
51102-Street Main. Equipment & Capital	10,000 00	10,820 00	0 00	10,820 00

**BUDGET WORKSHEET
2021-2022**

	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Actual 2020-2021 through 3.31.2021	Adopted Budget 2020-2021	Preliminary Budget 2021-2022
51104-Street Main. Contractual	50,000 00	36,000 00	25,170 00	36,000 00	40,000 00
51124-ChRPS	20,000 00	20,000 00	4,035 00	25,000 00	25,000 00
51421-Snow Removal Personnel Services	10,000 00	10,000 00	13,527 00	10,000 00	10,000 00
51422-Snow Removal Equipment & Capital	4,000 00	3,360 00	1,500 00	3,360 00	4,500 00
51424-Snow Removal Contractual	28,000 00	22,880 00	20,478 00	22,880 00	23,000 00
51824-Street Lights Contractual	20,000 00	20,000 00	13,675 00	20,000 00	13,000 00
54104-Sidewalk Clearing	0 00	0 00	0 00	0 00	5,000 00
Total 5000-STREET MAINTENANCE	330,000 00	317,960 00	186,288 00	302,960 00	306,500 00
7000-CULTURE AND RECREATION					
71804-Special Rec. Contractual	1,200 00	1,200 00	800 00	1,200 00	1,200 00
73101-Youth Personnel Services	3,000 00	6,000 00	2,889 00	6,000 00	7,000 00
73104-Youth Contractual	3,800 00	0 00	1,714 00	0 00	4,000 00
75504-Celebrations Contractual	5,000 00	4,200 00	1,043 00	4,200 00	4,200 00
78204-Adult Recreation Contractual	200 00	200 00	187 00	200 00	200 00
Total 7000-CULTURE AND RECREATION	13,000 00	11,600 00	6,433 00	11,800 00	16,600 00
8000-HOME COMMUNITY SERVICE					
80101-Zoning Personnel Services	500 00	500 00	0 00	500 00	500 00
80104-Zoning Contractual	1,500 00	1,260 00	36 00	1,260 00	1,260 00
80201-Planning Personnel Services	500 00	500 00	0 00	500 00	500 00
80204-Planning Contractual	1,500 00	1,260 00	150 00	1,260 00	1,260 00
81801-Garbage Personnel	20,000 00	20,000 00	11,506 00	20,000 00	12,000 00
81801-Recycling Personnel	0 00	0 00	0 00	0 00	6,000 00
81804-Garbage Contractual	8,000 00	7,000 00	955 00	7,000 00	6,500 00
85104-Beautification Contractual	3,000 00	2,520 00	0 00	2,520 00	2,520 00
89894-Garbage Contractual	25,000 00	26,000 00	15,784 00	26,000 00	16,000 00
89894-Recycling Contractual	0 00	0 00	0 00	0 00	10,000 00
Total 8000-HOME COMMUNITY SERVICE	58,000 00	59,040 00	28,431 00	59,040 00	60,540 00
9000-EMPLOYEE BENEFITS					
90108-State Retirement	42,000 00	38,000 00	37,885 00	38,000 00	39,000 00
90308-Social Security	35,000 00	33,000 00	18,531 00	33,000 00	33,000 00
90408-Workers Compensation	500 00	2,100 00	81 00	10,500 00	2,100 00
90508-Unemployment	6,500 00	6,500 00	1,042 00	6,500 00	1,000 00
90608-Medical Insurance	67,000 00	70,000 00	40,925 00	65,300 00	68,800 00
Total 9000-EMPLOYEE BENEFITS	151,000 00	147,600 00	98,464 00	153,300 00	143,900 00
9700-DEBT SERVICE					
97906-Debt Service-Principal	60,000 00	67,000 00	23,949 00	67,000 00	55,000 00
97907-Debt Service-Interest	0 00	0 00	0 00	0 00	0 00
Total 9700-DEBT SERVICE	60,000 00	67,000 00	23,949 00	67,000 00	55,000 00
9900-INTERFUND TRANSFERS					
99019-Interfund Transfers Out to Library Fund	45,000 00	46,600 00	32,325 00	59,700 00	69,700 00
Total 9900-INTERFUND TRANSFERS	45,000 00	46,600 00	32,325 00	59,700 00	69,700 00
TOTAL APPROPRIATION	1,124,350 00	1,124,570 00	713,231 00	1,141,570 00	1,129,098 00
NET SURPLUS/(DEFICIT)	-	-	163,981.00	-	-

	BALANCE AS OF 3/31/2021	2021-22 PROPOSED BUDGET TRANSFERS
BUILDING MAINTENANCE RESERVE	86,417	900
BUILDING RENOVATIONS RESERVE	18,521	900
EQUIPMENT RESERVE	39,945	14,000
FIRE TRUCK RESERVE	60,540	9,600
FIRE EQUIPMENT RESERVE-NEW	-	10,000
FIRE TRUCK MAINTENANCE	10,185	900
GARBAGE TRUCK REPLACEMENT RESERVE	55,271	1,700
LIBRARY BUILDING RESERVE	18,239	-
LIBRARY OPERATIONAL TRANSFER	-	16,000
MACHINE MAINTENANCE RESERVE	35,150	900
PLAYGROUND RECREATION RESERVE	24,958	900
PROPERTY MAINTENANCE RESERVE	1,499	4,200
SEWER MAINTENANCE RESERVE	57,029	1,800
SPECIAL LITIGATION RESERVE	47,574	900
SUMMIT LAKE PROJECT RESERVE	17,895	4,000
WATER MAINTENANCE RESERVE	99,982	3,000
TOTAL RESERVES	573,205	69,700

drafted by Robert H. Patterson, CPA

BUDGET WORKSHEET
2021-2022

	2018-2019	2019-2020	2020-2021		2021-2022
	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Actual 2020-2021 through 3.31.2021	Adopted Budget 2020-2021	Preliminary Budget 2021-2022
REVENUE					
2140-Water Rents	191,985 00	191,385 00	107,044 00	191,385 00	191,385 00
2142-Unmetered Water Rents	0 00	0 00	450 00	0 00	0 00
2144-Water Service Charges	7,000 00	7,000 00	991 00	7,000 00	7,000 00
2148-Penalties & Interest	2,000 00	2,000 00	891 00	2,000 00	2,000 00
2401-Interest & Earnings	65 00	65 00	15 00	65 00	65 00
2770-Unclassified Revenue	0 00	0 00	15 00	0 00	0 00
Appropriated Fund Balance	75,000 00	85,000 00	0 00	85,000 00	59,248 00
TOTAL REVENUE	251,050 00	285,450 00	108,408 00	285,450 00	259,698 00
APPROPRIATION					
Special Items					
14404-Engineer	5,000 00	8,000 00	0 00	8,000 00	0 00
18504-Taxes & Assessment	6,000 00	6,000 00	4,564 00	6,000 00	0 00
19904-Contingency	5,000 00	10,000 00	0 00	10,000 00	0 00
Total Special Items	16,000 00	24,000 00	4,564 00	24,000 00	0 00
Administration					
83101-Personnel Services	33,000 00	35,000 00	27,148 00	35,000 00	37,000 00
83102-Equipment & Capital	5,000 00	5,000 00	700 00	5,000 00	5,000 00
83104-Contractual	3,500 00	3,500 00	8,759 00	3,500 00	3,500 00
Total Administration	41,500 00	43,500 00	36,607 00	43,500 00	45,500 00
Source Supply					
83201-Personnel Services	25,000 00	30,000 00	21,528 00	30,000 00	0 00
83202-Equipment & Capital	3,000 00	3,000 00	0 00	3,000 00	0 00
83204-Contractual	25,000 00	25,000 00	3,622 00	25,000 00	0 00
Total Source Supply	53,000 00	58,000 00	25,150 00	58,000 00	0 00
Purification					
83301-Personnel Services	28,000 00	43,000 00	23,160 00	43,000 00	73,000 00
83302-Equipment & Capital	5,000 00	5,000 00	0 00	5,000 00	18,000 00
83304-Contractual	5,000 00	5,000 00	7,033 00	5,000 00	41,000 00
Total Purification	38,000 00	53,000 00	30,223 00	53,000 00	130,000 00
Transmission & Distribution					
83401-Personnel Services	0 00	0 00	0 00	0 00	0 00
83402-Equipment & Capital	10,000 00	8,500 00	582 00	8,500 00	0 00
83404-Contractual	10,000 00	11,000 00	2,121 00	11,000 00	0 00
Total Transmission & Distribution	20,000 00	19,500 00	2,703 00	19,500 00	0 00
Employee Benefits					
90108-State Retirement	14,000 00	13,000 00	14,000 00	13,000 00	14,500 00
90308-Social Security	8,000 00	8,000 00	5,095 00	8,000 00	8,300 00
90408-Disability	250 00	250 00	37 00	250 00	250 00
90508-Unemployment	1,300 00	1,200 00	385 00	1,200 00	1,200 00
90808-Medical Insurance	30,000 00	35,000 00	19,181 00	35,000 00	30,000 00
Total Employee Benefits	53,550 00	57,450 00	38,698 00	57,450 00	54,250 00
Debt Service					
97106-Debt Service-Principal	27,000 00	28,270 72	28,375 00	28,270 72	28,217 00
97107-Debt Service-Interest	2,000 00	1,729 28	1,729 00	1,729 28	1,728 00
Total Debt Service	29,000 00	30,000 00	28,104 00	30,000 00	29,945 00
Operating Transfers					
99018-Transfer Out	0 00	0 00	6,750 00	0 00	0 00
TOTAL APPROPRIATION	251,050 00	285,450 00	175,029 00	285,450 00	259,698 00
NET SURPLUS/(DEFICIT)	-	-	(66,621 00)	-	-

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**BUDGET WORKSHEET
2021-2022**

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>		<u>2021-2022</u>
	<u>Adopted Budget 2018-2019</u>	<u>Adopted Budget 2019-2020</u>	<u>Actual 2020-2021 through 3.31.2021</u>	<u>Adopted Budget 2020-2021</u>	<u>Preliminary Budget 2021- 2022</u>
REVENUE					
2120-Sewer Rents	338,085 00	338,085 00	191,851 00	360,000 00	330,485 00
2122-Sewer Service Charges	3,500 00	3,500 00	803 00	3,000 00	3,000 00
2128-Penalties & Interest	4,000 00	4,000 00	1,258 00	4,000 00	1,000 00
2401-Interest & Earnings	115 00	115 00	4 00	135 00	135 00
Appropriated Fund Balance	50,000 00	50,000 00	0 00	0 00	0 00
TOTAL REVENUE	395,700 00	395,700 00	194,014 00	367,135 00	334,600 00
APPROPRIATION					
Special Items					
14404-Engineer	19,000 00	19,000 00	29,102 00	19,000 00	19,000 00
19104-Unallocated Insurance	3,000 00	3,000 00	4,889 00	3,500 00	3,500 00
19504-Taxes & Assessment	5,000 00	5,000 00	4,027 00	5,000 00	5,000 00
19904-Contingency	5,000 00	5,000 00	0 00	5,000 00	5,000 00
Total Special Items	32,000 00	32,000 00	38,018 00	32,500 00	32,500 00
Administration					
81101-Personnel Services	33,000 00	33,000 00	29,484 00	40,000 00	42,000 00
81102-Equipment & Capital	3,500 00	3,500 00	700 00	3,500 00	3,500 00
81104-Contractual	3,000 00	3,000 00	8,857 00	3,000 00	3,000 00
Total Administration	39,500 00	39,500 00	38,041 00	46,500 00	48,500 00
Sanitary Sewers					
81201-Personnel Services	27,000 00	27,000 00	21,522 00	30,000 00	0 00
81202-Equipment & Capital	2,000 00	2,000 00	1,075 00	2,000 00	0 00
81204-Contractual	500 00	500 00	1,114 00	500 00	0 00
Total Sanitary Sewers	29,500 00	29,500 00	23,711 00	32,500 00	0 00
Sewage Treatment					
81301-Personnel Services	28,000 00	28,000 00	20,070 00	43,000 00	73,000 00
81302-Equipment & Capital	3,000 00	3,000 00	33,500 00	33,500 00	35,500 00
81304-Contractual	100,000 00	100,000 00	71,247 00	100,000 00	100,000 00
81402-Equipment & Capital	450 00	450 00	0 00	450 00	450 00
Total Sewage Treatment	131,450 00	131,450 00	124,817 00	176,950 00	208,950 00
Employee Benefits					
90108-State Retirement	14,000 00	14,000 00	14,000 00	13,000 00	14,500 00
90308-Social Security	7,000 00	7,000 00	4,971 00	8,000 00	8,700 00
90408-Disability	250 00	250 00	37 00	250 00	250 00
90508-Unemployment	1,300 00	1,300 00	330 00	1,200 00	1,200 00
90608-Medical Insurance	30,000 00	30,000 00	19,181 00	20,000 00	20,000 00
Total Employee Benefits	52,550 00	52,550 00	38,519 00	42,450 00	44,650 00
Debt Service					
97106-Debt Service-Principal	108,000 00	108,000 00	0 00	0 00	0 00
97107-Debt Service-Interest	2,700 00	2,700 00	0 00	0 00	0 00
Total Debt Service	110,700 00	110,700 00	0 00	0 00	0 00
Operating Transfers					
99019-Transfer Out	0 00	0 00	5,000 00	36,235 00	0 00
TOTAL APPROPRIATION	395,700 00	395,700 00	208,106 00	367,135 00	334,600 00
NET SURPLUS(DEFICIT)	-	-	(12,092.00)	-	-

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**BUDGET WORKSHEET
2021-2022**

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
	Adopted Budget 2018-2019	Adopted Budget 2019-2020	Actual 2020-2021 through 3.31.2021	Adopted Budget 2020-2021
				Preliminary Budget 2021-2022
REVENUE				
2082-Library Fines	3,025.00	3,025.00	194.00	3,000.00
2401-Interest & Earnings	25.00	25.00	5.00	25.00
2705-Donations	4,500.00	4,500.00	3,224.00	6,825.00
2760-Grant Funds	11,500.00	11,500.00	18,389.00	14,500.00
3840-Library Aid	39,000.00	39,000.00	38,033.00	38,000.00
5031-Interfund Transfers	13,000.00	13,000.00	18,000.00	16,000.00
TOTAL REVENUE	71,050.00	71,050.00	75,845.00	78,350.00
APPROPRIATION				
Library Fund				
74101-Personnel Services	40,350.00	40,350.00	31,344.00	48,000.00
74102-Equipment & Capital	10,500.00	10,500.00	5,156.00	10,000.00
74104-Contractual	17,000.00	17,000.00	11,689.00	17,000.00
Total Library Fund	67,850.00	67,850.00	48,189.00	75,000.00
Employee Benefits				
90308-Social Security	3,200.00	3,200.00	2,457.00	3,350.00
90508-Unemployment	0.00	0.00	69.00	0.00
Total Employee Benefits	3,200.00	3,200.00	2,526.00	3,350.00
TOTAL APPROPRIATION	71,050.00	71,050.00	50,715.00	78,350.00
NET SURPLUS/(DEFICIT)	-	-	25,130.00	-

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VILLAGE OF PHILMONT BUDGET

FISCAL YEAR 2021-2022

CODE	FUND	ESTIMATED APPROPRIATIONS	LESS EST. REVENUES	LESS APPR. F.B.	TAX AMOUNT
A	GENERAL	\$ 1,129,098	\$ 349,150	\$ 242,828	\$ 537,120
F	WATER	259,696	200,450	59,246	-
G	SEWER	334,600	334,600	-	-
L	LIBRARY	73,350	73,350	-	-
TOTALS		\$ 1,796,744	\$ 957,550	\$ 302,074	\$ 537,120

NOTES: TOTAL TAXABLE VALUE **\$ 69,749.60**

TOTAL TO BE RAISED BY
GENERAL FUND TAXES **\$ 537,120.00**

TAX RATE PER \$1,000
ASSESSED VALUE **\$ 7.700689**

WATER RATES: \$4.50 PER 1000 GALLONS

SEWER RATES: \$10.00 PER 1000 GALLONS