Town Budget

For 2020

Town of Johnsburg

County of Warren

Certification of Town Clerk

I, Kathleen C. Lorah (Kathleen Lorah) Town Clerk, Certify that the following is a true and correct copy of the 2020 Budget Of the Town of Johnsburg as adopted by the Town Board on the 7th Day of November, 2019.

Signed Kathleen C. Lorah

Kathleen Lorah

Town Clerk, Town of Johnsburg

Dated November 8, 2019

Tentative Budget for 2020 filed in the Office of the Town Clerk on September 27, 2019, Town of Johnsburg, Warren County, NY.

Kathleen C. Lorah
Kathleen Lorah, Town Clerk

Preliminary Budget for 2020 filed in the Office of the Town Clerk on October 23, 2019, Town of Johnsburg, Warren County, NY.

Kathleen C. Lorah
Kathleen Lorah, Town Clerk

Town of Johnsburg

2020 Final Budget

Schedule of Salaries of Elected Officers

(Article 8 of The Town Law

Officer	**2019 Salary**	**2020 Salary**
PT Supervisor	$25,775	$25775
PT Councilperson	$4584	$4584
PT Justice	$29,000	$29,000
FT Town Clerk/Collector	$31,518	$32,148
FT Highway Superintendent	$56,816	$50,000

Town of Johnsburg

General Fund

		2020								
		Actual				Estimated	Projected	Avg Ann Increase 2015-present	Assumptions	
		2015	2016	2017	2018	2019	2020		2020	Description
Revenues										
A1001	Real Property Taxes	182,356	185,007	310,126	292,824	459,945	$441,530	26%	0%	
A1081	PILOTs	6,605	6,600	7,260	12,432	7,260	$7,260	2%	0%	
A1090	Interest and penalties on real prop tax	6,391	7,382	6,801	6,000	5,000	$5,000	-6%	0%	
A1113	Occ tax	47,384	54,193	58,055	55,144	50,000	$55,000	1%	2%	
A1120	Sales and Use Tax	633,729	635,911	633,781	659,428	705,000	705000	3%		
A1255	Clerk Fees	808	529	576	500	500	550	-11%		
A2089	Other culture and recreational fees	4,426	2,742	3,755	5,295	4,000	$4,000	-2%	0%	
A2110	Zoning fee	3,740	1,920	3,540	2,285	3,000	$3,030	-5%	1%	
A2115	Planning Board fees	900	1,400	1,800	1,400	1,500	2000	14%	2%	
A2130	Refuse and Garbage charges	45,720	44,830	45,653	46,339	50,000	53000	2%		
A2376	Refuse and Garbage other govts			300	128	300	200			
A2401	Interest and earnings	1,280	315	839	401	1,000	5000	-6%		NYCLASS
A2544	Dog licenses	605	667	810	688	600	700	-0%		
A2545	Licenses, other	105	5	5	155	100	100	-1%		
A2610	Fines and Forefeited Bail	8,887	10,914	11,555	10,000	10,000	8000	3%		Not sure how bail reform will impact - but this may be too high.
A2650	Sales of scrap metal	0	1,462	406	2,000	3,000	3000	N/A	0%	
A2651	Sales of recyclables	4,431	2,792	4,263	1,123	3,000	3000	-9%	2%	
A2655	Sales, other	819	794	507	361	1,000	150000	5%		sell land
A2770	County rent for fuel pump	23,426	1,200	13,294	5,133	1,200	1200	-52%		
A3001	State Aid AIM	12,905	12,905	12,905	12,905	12,905	0	0%	0%	Not yet sure how this is going to be budgeted.
A3005	Mortgage tax	43,310	43,837	34,918	50,000	50,000	$45,000	4%	2%	
A3772	Programs for aging	10,283	8,682	8,830		10,000	15000	-1%	Grants,	state funding
A3820	Youth programs	935	1,435	1,435	2,000	1,500	3000	13%		
	Other Revenue						3000			rental of kellogg bldg winter, grant pass through courts
	Total Revenues and Other Sources	**$1,039,045**	**$1,025,522**	**$1,161,414**	**$1,166,541**	**$1,380,810**	**$1,510,570**	**7%**	**9%**	
Expenditures										
A10101	Legislative board, per serve	16,588	16,588	18,338	18,338	18,338	18,338		0%	
A10104	Legislative board, contractual expenses	968	1,897	847	1,000	1,000	2,000	1%		conferences, training
A11101	Municipal court, pers serv	14,857	24,307	30,165	31,300	29,000	29,000	18%	0%	
A11104	Municipal court, contractual expenses	1,731	2,530	12,259	4,664	2,000	2000	4%	1%	grants, pass through, dues
A12201	Supervisor, pers serv	23,289	23,289	26,010	25,775	25,775	25775	3%		
A12204	Supervisor, contractual expense	1,766	0	0	500	500	1500	-27%		training, conferences
A13401	Budget, pers serv	1,800	1,800	1,800	1,800	1,800	500	0%		
A13551	Assessment, pers serv	37,030	40,000	41,781	41,616	42,865	52208	4%	2%	pt assess 16hrs @ $24/ hr = $19968, clerk 20 hrs @ $14/ hr =$14560 and data collector 20 hrs @ $17/ hr =$1768
A13554	Assessment, contractual	4,151	5,286	6,423	6,000	6,500	7500	12%		more people, more training
	Assessment, additional - reval					55,000	80000			reval + carry over 55K
A14101	Clerk, pers serv	31,820	30,133	31,895	34,600	39,400	40,548	5%		600 hrs. 2020 dep@14.00=8400 2% clerk 32148,
A14104	Clerk,contract exp	9,502	4,711	7,570	5,000	6,000	8000	-11%		software updates, training
A14204	Law, contractual expense	3,539	3,510	7,953	10,000	10,000	10000	30%		bonding, district formation,
A14301	Personnel, pers serv	56,936	54,927	54,621	59,100	52,679	39,505	-2%		sec =14/hr x1400=19600 bkkpr 19904
A14304	Personnel, contractual	6,600	8,551	7,467	7,000	7,000	9000	1%	1%	stamps, mileage, EBS
A14404	Engineer						100000			
A14504	Elections	2,434	2,400	2,400	3,000	3,000	3,150	5%	5%	
A16201	Buildings, per serve	17,893	18,061	20,541	25,000	26,229	26,754	10%	2%	
A16202	Buildings, equip and capital outlay	0	0	0	10,000	20,000	66000	N/A		25K Scout Hall, 30 K Tannery Pd paint, Sr. ctr 5K,Wevertown doors 5K, 1K office equip. town hall
A16204	Buildings, contract expend	137,509	119,354	135,297	185,000	185,000	140000	8%		elevator contract, Telephones, internet = $1200/mo.
A19104	Unallocated insurance, contra exp	47,345	52,340	54,781	55,000	57,000	59,850	5%	5%	expected increases
A19204	Municipal assn dues, contr exp	1,100	1,100	1,650	1,650	1,700	1800	11%		AOT - $1100, AATV -$200,LGRB -$300
A19404	Purchase of land	9,359	14,066	90,953	81,250	25,000	25,000	28%	---	
A19904	Contingent	0	0	0	0	20,000	0	N/A		
A33104	Traffic Control	3,496	1,916	728	0	1,000	1000	-27%		
A35101	Animal Control, pers serv	4,440	4,440	4,529	4,621	4,760	4,855	2%	2%	
A35104	Animal Control, Contract exp	389	485	406	400	400	600	1%		
A40104	Public health, contra exp	840	840	840	840	840	900	0%		
A45604	Med center	28,000	28,000	30,000	30,000	30,000	30,000	2%	0%	
A50101	Street admin, pers serv	51,001	52,000	53,040	55,121	56,817	50,000	3%		
A50104	Street admin contract				200	1,000	4,000			training, conferences Assoc of Town Highway supers -$200 ann.
A51824	Street lighting, contra exp	30,400	26,954	29,848	27,500	30,000	30000	-0%		Still hoping to reduce this through LED
A64104	Publicity, contr exp (occ tax money)	38,047	49,989	55,976	61,145	50,000	55000	7%		$6500- July 4, $200- parade, $500- lights on, $500-Interface publication, **$15,000-website maintenance/marketi**
A65104	Veterans	1,000	1,000	1,000	1,000	1,000	1000	0%		
A67724	Programs for aging	11,970	11,775	11,725	12,000	14,000	15000	4%		
A69894	Other economic dev	0	0	0	0	2,500	5000	N/A		CDC- income survey
A71101	Parks, pers serv	92,478	89,606	91,755	107,124	90,000	130,000	-1%	2%	include lifeguards, increases for min. wage

A71102	Parks, equip and cap outlay	32,292	0	0	54,388	10,000	5000	-25%		
	Parks, equip reserve						10000			set aside for new truck, bobcat
A71104	Parks, contr exp	97,009	55,075	49,470	79,460	125,000	75000	7%		projects within the parks, currently no anticipated grant matches
A73101	Youth Programs	26,785	27,001	26,406	25,148	29,900	38,994	3%	4%	Rec and swim min. wage increases
A73104	Youth progr, contra exp	8,502	7,061	8,156	5,639	8,000	12517	-2%		Swim program- already at $6110 for 2019 6/30
A75101	Historian	2,000	2,000	2,040	2,082	2,145	2,188	2%	2%	
A75104	Historian, contract. exp	266	255	482	400	400	600	11%		increase to reflect actual expense
A79894	Other culture and recreational	800	800	800	800	800	900	0%		Johnsburg fine arts instr. and fees
A80101	Zoning, pers serv	11,878	11,878	12,116	12,539	12,728	12982	2%	2%	
A80104	Zoning, contr exp	1,740	475	1,598	10,000	3,000	3000	15%		
A80201	Planning, pers serv	2,422	1,623	1,442	2,500	2,500	3000	1%		
A80204	Planning contra exp	3,494	3,252	4,439	4,000	4,000	5000	3%		
A80901	Environmental control per serve	0	0	0	0	0	0	N/A		
A80904	Environmental control, contra expense	12,189	10,991	12,283	12,700	10,000	12,700	-5%		
A81601	Refuse and Garbage pers serv	14,454	15,594	15,847	17,575	18,987	20467	7%		Ray's salary -min wage hikes +2% 2020-$12.30/hr, 2021 $13.25/ hr, 2022 $14.20/ hr, 2023 $15.18/ hr
A81604	Refuse and garbage contr expense	54,751	44,419	48,814	66,417	56,103	58713	1%	10%	2018- In=$50,712 / out =$66,417 - total of both 80904 and 81604
A85104	Community Beautification	0	0	0	0	0	3000			cemeteries, flowers, banners
A88101	Cemetery, pers serv									
A88102	Cemetery, equip and capital outlay									
A88104	Cemetery, contractual expense									
A89894	Misc comm serv., tannery pond	11,000	11,000	22,000	48,500	29,000	29500	27%		9K ACOC, 19500Tann Pd.1000 Bus All.
A90108	State Retirement system	36,187	62,797	46,180	41,906	45,430	50000	6%	6%	
A90308	Social Security, employer contribution	31,043	31,614	33,065	34,610	35,000	35700	3%	3%	
A90408	Worker's Compensation, empl.benefits	5,867	6,010	6,123	6,110	5,848	6000	-0%		
A90508	Unemployment ins., empl. benefits	6,608	3,609	106	5,000	5,000	5000	-7%		
A90558	Disability ins. empl. benefits					100	800			
A90608	Medical / Dental	102,359	112,331	130,541	143,380	150,000	140000	10%	5%	
A91819	Other employee benefits	21,156	14,320	11,649	28,000	32,000	35520	11%	5%	
	Interfund Transfers									
	Total Expenditures and Other Uses	**$1,154,492**	**$1,097,372**	**$1,247,817**	**$1,490,360**	**$1,485,706**	**$1,628,864**	**7%**	**10%**	
Surplus (Deficit)		**($115,447)**	**($71,850)**	**($86,403)**	**($323,819)**	**($104,896)**	**($118,294)**			
Budgetary Reserves										
	Fund Equity, Beg. of Year				646,544	378,671	530,000			
	Fund Equity, End of Year				378,671	157,934	420,000			
	Nonspendable and Restricted Fund Balance						10,000			
	Unrestricted Fund Balance	**$801,869**	**$724,259**	**$646,463**	**$524,690**	*$530,000*	**$110,000**			
	Unrestricted Fund Balance % of Expenditures		66.0%	51.8%	35.2%	35.7%	6.8%			

0 Highway Fund

2020

Highway

		2015	2016	2017	2018	Estimated 2019	Projected 2020	2020	Assumptions Description
		Actual							
Revenues									
DA1001	Real Property Tax and Tax Items	778,989	783,000	819,286	819,286	869,286	877,979	1%	
DA1120	Sales Tax revenue	462,599	471,045	473,312	490,629	425,000	429,250	1%	
DA2401	Interest and earnings	140	181	201	210	200	204	2%	
DA2650	sales of scrap and surplus	0	709	312		1,000	20,000	1%	
DA3501	State Aid, CHIPS	229,805	260,053	202,674	231,000	231,000	230,000	1%	
DA2665	Sales of equipment	0	0	0	0	0	0		
DA2680	Insurance recoveries		2,540	0	24,474	0	0		
DA3960	St. Emergency Disaster	22,421	0	13,758	12,733	0	0		
DA4960	Fed Emer. Disaster Assist	112,547	145,968	38,199	0	0	0		
	Charges for Services								
	Interfund Transfers								
	Other								
	Total Revenues and Other Sources	**$1,606,501**	**$1,663,496**	**$1,547,742**	**$1,578,332**	**$1,526,486**	**$1,557,433**	**2%**	
Expenditures									
DA19402	Purchase of land	x	x	0	25,000	25,000	25000		Carried over, but not added to
DA50102	River Rd.	x	x	0	25,000	50,000	75000		25Kadded and carried each year
DA56802	Pit closure	x	x	0	20,000	20,000	60000		20K added and carried each year
DA51101	Maint. of streets, per.serve	232,637	264,594	248,828	270,000	278,100	283,662	2%	
DA51104	Maint. of streets, contr. expense	78,478	89,383	94,293	88,748	100,000	100000		15K Cross Rd engineering
DA51122	Perm. improve. highway, equip and cap outlay	185,243	230,833	293,519	331,000	331,000	231000		
DA51202	Bridges, EQ	47,220	0	0	0	2,000	2000		
DA51204	Bridges , maintenance, contr. exp.	9,020	19,350	3,506	50,000	50,000	50000		
DA51302	Machinery, equip and cap outlay	109,992	80,163	17,723	120,000	250,000	155000		
DA51304	Machinery, contr. expend.	57,593	63,840	90,802	80,000	100,000	90000		
DA51421	Snow removal, pers serv	269,386	303,201	327,446	319,300	328,879	335,457	2%	
DA51424	Snow removal, contractual expense	44,551	47,892	59,017	90,000	91,800	65000		
DA90108	State retirement, empl benefits	79,205	87,288	61,151	73,174	68,862	72,994	6%	
DA90308	Social security, empl. benefits	38,469	43,436	44,085	45,846	47,222	49,583	5%	
DA90408	Worker's comp, empl. benefits	32,835	31,029	30,695	36,205	33,564	36,000		working with Amy Clute to bring this down
DA90508	Unemployment ins, empl. benefits				5,000	5,000			
DA90558	Disability								see general fund
DA90608	Medical and Dental benefits	135,370	146,604	156,417	154,000	154,000	150000		
DA90618	Other employee benefits	28,592	24,124	11,479	37,500	37,500	39,375	5%	
	Interfund Transfers								
	Total Expenditures and Other Uses	**$1,348,591**	**$1,431,737**	**$1,438,961**	**$1,770,773**	**$1,972,927**	**$1,820,071**		
Surplus (Deficit)		**$257,910**	**$231,759**	**$108,781**	**($192,441)**	**($446,441)**	**($262,638)**		
Budgetary Reserves									
	Fund Equity, Beg. of Year				1,007,830	699,338	900,000		
	Fund Equity, End of Year				699,338	900,000	652,373		
	Nonspendable and Restricted Fund Balance						160,000		
	Unrestricted Fund Balance	**$658,214**	**$899,015**	**$1,007,817**	**$972,542**		**$102,638**		
	Unrestricted Fund Balance % of Expenditures	**$0.49**	**$0.63**	**$0.70**	**$0.55**	**$0.00**	**$0.06**		

Town of Johnsburg

Four Yea EMS **2020-2023**

EMS

		Actual				Estimated	Projected				Avg Ann Increase 2015-present	Assumptions				
		2015	2016	2017	2018	2019	2020	2021	2022	2023		2020	2021	2022	2023	Description
Revenues																
A1001.14	Real Property Taxes	208,349	209,870	209,871	269,861	214,058	$218,339	$222,706	$227,160	$231,703	1%	2%	2%	2%	2%	
A1640.14	Billing receipts	344,000	295,499	279,963	344,000	350,880	357887	$361,466	$365,081	$368,731	0%	1%	1%	1%	1%	
A2401.14	Interest	$10	$10	$10	$10	$10	$10	$10	$10	$10						
	Total Revenues and Other Sources	**$552,349**	**$505,369**	**$489,834**	**$613,861**	**$564,938**	**$576,236**	**$584,182**	**$592,251**	**$600,445**	**1%**	**2%**	**1%**	**1%**	**1%**	
Expenditures																
45404.14	EMS Contractual expense	552,341	415,396	489,815	553,861	564,938	576236	584251	592251	600445	1%	2%	2%	2%	2%	
	Total Expenditures and Other Uses	**$552,341**	**$415,396**	**$489,815**	**$553,861**	**$564,938**	**$576,236**	**$584,251**	**$592,251**	**$600,445**	**1%**	**2%**	**1%**	**1%**	**1%**	
Surplus (Deficit)		**$8**	**$89,973**	**$19**	**$60,000**	**$0**	**$0**	**($69)**	**($0)**	**($0)**						
Budgetary Reserves																
	Fund Equity, Beg. of Year				646,544	378,671	157,934	157,934	157,865	157,865						
	Fund Equity, End of Year				378,671	157,934	157,934	157,865	157,865	157,864						
	Nonspendable and Restricted Fund Balance															
	Unrestricted Fund Balance	**$21**	**($1)**	**$28**	**$81,647**	*$20,000*	**$157,934**	**$157,865**	**$157,865**	**$157,864**						
	Unrestricted Fund Balance % of Expenditures		-0.0%	0.0%	14.7%	3.5%	27.4%	27.0%	26.7%	26.3%						

Town of Johnsburg

2020-2023

Fire Protection District

		Actual				Estimated	Projected				Avg Ann Increase 2015-present	Assumptions				
		2015	2016	2017	2018	2019	2020	2021	2022	2023		2020	2021	2022	2023	Description
Revenues																
SF911	Unreserved Fund Balance unappropriated	-4,997	-21	-689	15,062	2,883	$0				N/A	0%				
SF1001	Real Property Taxes	239,529	239,363	245,345	245,340	257,607	269607	$274,999	$280,499	$286,109	2%	2%	2%	2%	2%	
A2401.14	Interest	$35	$12	$12	$0	$10	$10	$10	$10	$10	10%					
	Total Revenues and Other Sources	**$234,532**	**$239,342**	**$244,656**	**$260,402**	**$260,490**	**$269,607**	**$274,999**	**$280,499**	**$286,109**	**3%**	**3%**	**2%**	**2%**	**2%**	
Expenditures																
45404.14	Fire Protection Contractual expense	230,919	235,348	241,044	257,500	257,607	257607	262759	268014		3%					
	Total Expenditures and Other Uses	**$230,919**	**$235,348**	**$241,044**	**$257,500**	**$257,607**	**$257,607**	**$262,759**	**$268,014**	**$0**	**3%**	**0%**	**$0**	**$0**	**($1)**	
Surplus (Deficit)		**$3,613**	**$3,994**	**$3,612**	**$2,902**	**$2,883**	**$12,000**	**$12,240**	**$12,485**	**$286,109**						
Budgetary Reserves																
	Fund Equity, Beg. of Year						0		0	0						
	Fund Equity, End of Year															
	Nonspendable and Restricted Fund Balance															
	Unrestricted Fund Balance	**$27,902**	**$27,923**	**$28,612**	**$13,560**	*$1,000*	**$0**	**$0**	**$0**	**$0**						Fund Balance to cover the error in 2019 real property taxes ($12,267)
	Unrestricted Fund Balance % of Expenditures		11.9%	11.9%	5.3%	0.4%	$0	$0	$0							

0

Library

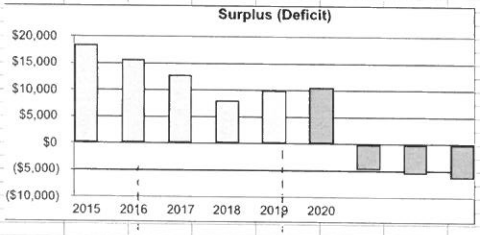
		Actual 2015	2016	2017	2018	Estimated 2019	Projected 2020	Avg Ann Increase 2015-present	Assumptions Description
Revenues									
L1001	Real Property Tax and Tax Items	59,406	59,406	60,342	***60,342***	63,500	66,000	2%	
L2082	Charges for Services	2,298	1,710	1,432	***3,500***	2,500	2500	2%	
L2401	Interest and earnings	11	12	14	0	0	10	-100%	
L2705	Gifts and Donations	-865	14,159	11,641	***12,000***	12,000	12000	N/A	
L2770	***Unclassified***	14,220	106	0	0	0	0	-100%	
L3840	State Aid for Libraries	0	0	0	0	0	0	0%	
L3889	SALS, County Aid	7,433	5,724	6,298	***5,000***	6,000	6000	-5%	
L4840	Federal aid for Libraries	0	0	0	0	0	0	0%	
	Interfund Transfers								
	Other								
	Total Revenues and Other Sources	**$82,503**	**$81,117**	**$79,727**	**$80,842**	**$84,000**	**$86,510**	**0%**	
Expenditures									
L74101	Personal Services	39,573	39,274	39,148	44,800	44,800	45,696	3%	
L74104	Library, contractual	18,678	15,551	16,219	15,000	16,000	16000	-4%	
L7	Equipment and Capital Outlay								
L90108	State Retirement Employee Benefits	4,958	6,003	4,886	***4,602***	4,390	4,653		
L90308	Social Security, Employee Benefits	3,027	3,005	2,995	3,427	3,427	3,530		
L90408	Worker's Comp, Employee Benefits	94	293	316	237	237	250		
L90608	Medical and Dental, Employee Benefits	8,738	9,893	11,296	11,760	11,760	12,348		
L90618	Other Employee Benefits	400	1,400	2,109	3,000	3,425	3,562		
	Interfund Transfers								
	Total Expenditures and Other Uses	**$75,468**	**$75,419**	**$76,969**	**$82,826**	**$84,039**	**$86,039**	**3%**	
Surplus (Deficit)		**$7,035**	**$5,698**	**$2,758**	**($1,984)**	**($39)**	**$471**		
Budgetary Reserves									
	Fund Equity, Beg. of Year						-		
	Fund Equity, End of Year						471		
	Nonspendable and Restricted Fund Balance								
	Unrestricted Fund Balance	**$28,551**	**$34,249**	**$37,007**	**$30,051**	*$35,000*	**$471**		
	Unrestricted Fund Balance % of Expenditures	**37.8%**	**45.4%**	**48.1%**	**36.3%**	**41.6%**	**0.5%**		

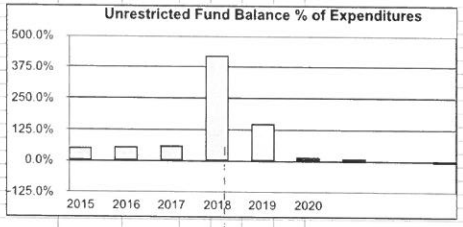
Water District

2020

Water District

		Actual 2015	Actual 2016	Actual 2017	Actual 2018	Estimated 2019	Projected 2020	Projected	Projected	Projected	Avg Ann Increase 2015-present	Assumptions 2020				Description
Revenues																
L1001	Real Property Tax and Tax Items	59,406	59,406	60,342	***60,342***	63,500	66,000	67,320	68,666	70,040	2%	0%	2%	2%	2%	
L2082	Charges for Services	2,298	1,710	1,432	***3,500***	2,500	2500				2%					
L2401	Interest and earnings	11	12	14	0	0	10				-100%					
L2705	Gifts and Donations	-865	14,159	11,641	***12,000***	12,000	12000									
L2770	***Unclassified***	14,220	106	0	0	0					-100%					
	Interfund Transfers															
	Other															
	Total Revenues and Other Sources	**$75,070**	**$75,393**	**$73,429**	**$75,842**	**$78,000**	**$80,510**	**$67,320**	**$68,666**	**$70,040**	**1%**	**3%**	**-16%**	**2%**	**2%**	
Expenditures																
L74101	Personal Services	39,573	39,274	39,148	44,800	44,800	45,696	46,610	47,542	48,493	3%	2%	2%	2%	2%	
L7	Equipment and Capital Outlay															
L90108	State Retirement Employee Benefits	4,958	6,003	4,886	***4,602***	4,390	4,653	4,933	5,229	5,542		6%	6%	6%	6%	
L90308	Social Security, Employee Benefits	3,027	3,005	2,995	3,427	3,427	3,530	3,636	3,745	3,857		3%	3%	3%	3%	
L90408	Worker's Comp, Employee Benefits	94	293	316	237	237	250	250	250	250						
L90608	Medical and Dental, Employee Benefits	8,738	9,893	11,296	11,760	11,760	12,348	12,965	13,614	14,294		5%	5%	5%	5%	
L90618	Other Employee Benefits	400	1,400	2,109	3,000	3,425	3,562	3,704	3,853	4,007		4%	4%	4%	4%	
	Interfund Transfers															
	Total Expenditures and Other Uses	**$56,790**	**$59,868**	**$60,750**	**$67,826**	**$68,039**	**$70,039**	**$72,098**	**$74,232**	**$76,443**	**5%**	**3%**	**3%**	**3%**	**3%**	
Surplus (Deficit)		**$18,280**	**$15,525**	**$12,679**	**$8,016**	**$9,961**	**$10,471**	**($4,778)**	**($5,565)**	**($6,404)**						
Budgetary Reserves																
	Fund Equity, Beg. of Year						-	10,471	5,693	127						
	Fund Equity, End of Year						10,471	5,693	127	(6,276)						
	Nonspendable and Restricted Fund Balance															
	Unrestricted Fund Balance	**$28,551**	**$34,249**	**$37,007**	**$286,548**	*$100,000*	**$10,471**	**$5,693**	**$127**	**-$6,276**						
	Unrestricted Fund Balance % of Expenditures	**50.3%**	**57.2%**	**60.9%**	**422.5%**	**147.0%**	**14.9%**	**7.9%**	**0.2%**	**-8.2%**						





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Major Fund Summary

	Actual				Estimated	Projected
	2015	2016	2017	2018	2019	2020
General Fund						
Revenues and Other Sources	$1,039,045	$1,025,522	$1,161,414	$1,166,541	$1,380,810	$1,510,570
Expenditures and Other Uses	$1,154,492	$1,097,372	$1,247,817	$1,490,360	$1,485,706	$1,628,864
Surplus (Deficit)	($115,447)	($71,850)	($86,403)	($323,819)	($104,896)	($118,294)
Unrestricted Fund Balance	$801,869	$724,259	$646,463	$524,690	$530,000	$110,000
Highway						
Revenues and Other Sources	$1,606,501	$1,663,496	$1,547,742	$1,578,332	$1,526,486	$1,557,433
Expenditures and Other Uses	$1,348,591	$1,431,737	$1,438,961	$1,770,773	$1,972,927	$1,820,071
Surplus (Deficit)	$257,910	$231,759	$108,781	($192,441)	($446,441)	($262,638)
Unrestricted Fund Balance	$658,214	$899,015	$1,007,817	$972,542	$0	$102,638
Library						
Revenues and Other Sources	$82,503	$81,117	$79,727	$80,842	$84,000	$86,510
Expenditures and Other Uses	$75,468	$75,419	$76,969	$82,826	$84,039	$86,039
Surplus (Deficit)	$7,035	$5,698	$2,758	($1,984)	($39)	$471
Unrestricted Fund Balance	$28,551	$34,249	$37,007	$30,051	$35,000	$471
All Major Funds						
Revenues and Other Sources	$2,728,049	$2,770,135	$2,788,883	$2,825,715	$2,991,296	$3,154,513
Expenditures and Other Uses	$2,578,551	$2,604,528	$2,763,747	$3,343,959	$3,542,672	$3,534,974
Surplus (Deficit)	$149,498	$165,607	$25,136	($518,244)	($551,376)	($380,461)
Unrestricted Fund Balance	$1,488,634	$1,657,523	$1,691,287	$1,527,283	$565,000	$213,109
Unrestricted Fund Balance % of Expenditures	57.7%	63.6%	61.2%	45.7%	15.9%	6.0%

2020 Budget

NORTH CREEK FIRE DISTRICT

TOWN OF JOHNSBURG

File with Town Clerk by September 24,2019

These estimates were approved by Fire Commissioners on 9-17-19

Commissioner

Commissioner

Commissioner

Commissioner

Chairman

(It is not necessary for the commissioners to sign this budget, if the fire district secretary completes the following certification)

certify that the estimates were approved by Fire Commissioners on September 17, 2019

Fire District Secretary

NEW YORK DEPARTMENT OF AUDIT AND CONTROL

DIVISION OF MUNICIPAL AFFAIRS

ALBANY, NEW YORK

Town of Johnsburg
Fund Balance Projections
Final Budget

11/28/18

Budget 2019

	General	Highway	Fire	Water	Library	EMS
2018 Beginning Fund Balance	**646,544**	**1,007,830**	**28,612**	**272,397**	**37,007**	**28**
2018 Revenues through 10/31/18	800,455	1,250,165	245,347	153,718	76,377	565,653
2018 Expenditures through 10/31/18	1,172,440	1,558,658	260,402	114,364	73,365	553,860
2018 Results of Operations through 10/31/18	(371,985)	(308,493)	(15,054)	39,354	3,012	11,793
Ending Fund Balance at 10/30/18	**274,559**	**699,338** *	**13,558**	**311,751**	**40,018**	**11,821**
2018 Estimated Revenues Nov-Dec	338,600	486,000	0	70,500	2,480	40,000
2018 Estimated Expenses Nov-Dec	234,488	311,732	0	22,872	14,672	0
2018 Estimated Results of Operations	(267,873)	(134,225)	(15,054)	86,982	(9,180)	51,793
Estimated Ending Fund Balance 2018	**$ 378,671**	**$ 873,606**	**$ 13,558**	**$ 359,379**	**$ 27,826**	**$ 51,821**

Includes Reserves *

2019 Proposed Appropriation of Fund Balance	220,737	445,441	2,883	170,247	39	0
Est End Fund Balance 2018 with 2019 appropriations	157,934	428,165	10,675	189,132	27,787	51,821

Town of Johnsburg
Budget Summary
Final Budget

2019 Budget Summary — **Town of Johnsburg** — **Date:** 11/28/2018

Code	Fund	Appropriations	Less Est Other Revenues	Less Unexp Balance	Less Borrowed	Amount to be Raised By Taxes
A	General	1,602,647	921,965	220,737	0	459,945
DA	Highway	1,970,927	656,200	445,441	0	869,286
L	Library	84,039	20,500	39	0	63,500
Total Townwide		3,657,613	1,598,665	666,217		1,392,731
Town Special Districts						
North Creek Water					0	0
Johnsburg Fire		260,490	0	2,883	0	257,607
Johnsburg EMS		564,938	350,880	0	0	214,058
		825,428	350,880	2,883	0	471,665
Total Town of Johnsburg		4,483,041	1,949,545	669,100	0	**1,864,396** *
Other Special Districts						
North Creek Fire		154,073	40,740	0	0	113,333
Total All Funds		4,637,114	1,990,285	669,100	0	1,977,729

2019 Tax Cap Est (2%) 1,721,992

Tax Rates	**2015**	**2016**	**2017**	**2018**	**2019**	**% Increase**
General	20.550	20.842	32.816	41.318	51.4149	24.44%
Highway	87.786	88.212	91.816	92.102	97.1730	5.51%
Library	6.695	6.693	6.762	7.138	7.0983	-0.56%
Total Townwide	115.031	115.746	131.394	140.558	155.6862	10.76%
Town Special Districts						
North Creek Water	0.000	0.000	0.000	0.000	0.0000	0.00%
Johnsburg Fire	35.970	35.144	35.621	37.404	37.4050	0.00%
Johnsburg EMS	0.000	24.615	29.504	23.468	23.1566	-1.33%
	35.970	59.759	65.125	60.872	60.5616	-0.51%
Total Town of Johnsburg	151.001	175.505	196.519	201.430	**216.2479**	**7.36%**
North Creek Fire	53.640	52.064	48.892	49.033	48.0844	-1.93%
Total All Funds	204.641	227.569	196.519	246.046	264.3323	7.43%

Taxable Assessments (Thousands)

	Town	NC Water	NC Fire	JFPD	JEMS
2019	**8945.755**	**2107.708**	**2356.958**	**6886.964**	**9243.921**
2018	8895.467	2028.961	2234.009	6887.174	9121.183
2017	8923.167	2216.811	2259.233	6887.447	9146.68
2016	8876.379	2130.526	2206.216	6826.645	9079.322
2015	8873.616	2171.740	2206.511	6815.656	9074.437

* 10.47% Inc over 2018

ASSESSED VALUATIONS

(To be used when Fire District is located in more than one town)

	Assessed Valuation

Outstnding debt as o August 31,2018

Tax Anticipation Notes	
Revenue Anticipation Notes	
Budget Notes	
Capital Notes	
Bond Anticipation Notes	
TOTAL NOTES	
Bonds	$ 55,200

Estimated Balance end of 2019 = 69,000.00

NYS - Real Property System
County of Warren
Town of Johnsburg - 5230

Assessor's Report - 2019 - Current Year File
S495 Exemption Impact Report
Town Summary

RPS221/V04/L001
Date/Time - 9/19/2019 09:14:15

Total Assessed Value 11,537,980
Uniform Percentage 1.90

Equalized Total Assessed Value 607,262,105

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	60	53,110,000	8.75
13100	CO - GENERALLY	RPTL 406(1)	19	3,020,263	0.50
13500	TOWN - GENERALLY	RPTL 406(1)	30	14,007,895	2.31
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	1,373,684	0.23
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	273,684	0.05
25100	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	284,211	0.05
25110	NONPROF CORP - RELIG(CONST PR(	RPTL 420-a	16	1,578,947	0.26
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	4	15,552,632	2.56
25130	NONPROF CORP - CHAR (CONST PR(	RPTL 420-a	27	3,240,000	0.53
25200	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	26,316	0.00
26100	VETERANS ORGANIZATION	RPTL 452	1	10,526	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	9	647,368	0.11
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	13	784,211	0.13
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	67	1,475,474	0.24
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	43	1,473,211	0.24
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	17	890,526	0.15
41161	COLD WAR VETERANS (15%)	RPTL 458-b	16	202,105	0.03
41400	CLERGY	RPTL 460	2	3,158	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	38,947	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	10	606,579	0.10
41801	PERSONS AGE 65 OR OVER	RPTL 467	69	3,250,316	0.54
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	47	1,468,421	0.24
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	25	1,860,421	0.31
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	3	355,263	0.06
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	2,526,316	0.42
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	84,211	0.01

NYS - Real Property System
County of Warren
Town of Johnsburg - 5230

Assessor's Report - 2019 - Current Year File
S495 Exemption Impact Report
Town Summary

RPS221/V04/L001
Date/Time - 9/19/2019 09:14:15

Total Assessed Value 11,537,980
Uniform Percentage 1.90

Equalized Total Assessed Value 607,262,105

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	29,167,368	4.80
Total Exemptions Exclusive of System Exemptions:			486	108,060,474	17.79
Total System Exemptions:			5	29,251,579	4.82
Totals:			491	137,312,053	22.61

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Budget message 2020

The Town Budget is a reflection of the priorities of the people of the town. This year the Johnsburg Town Board held an informal workshop type meeting in July, and then several discussions within board meetings throughout August and September. I feel fairly confident when I say that anyone who came out to speak was heard and those considerations are reflected in this budget

After the preliminary budget was filed a few additional ideas were brought forward and so, there are a few minor changes between the tentative and tonight's budget. Those are identified with arrows in yellow on the board copies.

I'll point out some of the highlights, then take questions or comments from the board and then the public.

The Supervisor, Town Justice and board salaries remain the same. The highway superintendent salary will go down. In all cases, the corresponding budget line for training and travel is increased. This is to encourage education and networking.

We are investigating alternatives for earning interest on monies that are in our accounts, but not immediately useful. You'll see the anticipated increase in interest and earnings there.

We've recently completed a review of all town owned properties and will begin to consider either community forest, alternative uses or potential sale of any properties that are not currently serving the public.

We've increased spending on Programming for seniors, youth, community activities and beautification, held steady on Fire and medical services.

Some challenges that lie ahead for 2020 include the necessity for looking into our systems for waste removal. This mandated service increases in price every year. The board has committed to moving forward with a town wide property tax assessment re-val and with serious infrastructure improvements. Time and effort will have to be put into searching for funding to realize these goals.

EMS is receiving a 2% increase this year, much the same as other lines in the budget. However they, like our Fire departments are having difficulty filling their rosters and we will all suffer if we don't find creative ways to stabilize these important services.

We continue to support the arts, and that is reflected in the budget, but negotiations are ongoing.

Finally, the 2020 budget reflects the board, community and state- wide commitment to realizing a $15 minimum wage in the next few years. These annual .70 increases are a burden on the budget but a relief on the mind to know that our employees are paid a living wage. With unemployment at all time lows, it is crucial that the Town recognize the importance of being an employer of choice among the people who live here.

SUMMARY BUDGET
TOWN OF JOHNSBURG 2020

CODE	FUND	APPROPRIATIONS AND PROVISIONS FOR OTHER USES	LESS ESTIMATED REVENUES	LESS UNEXPENDED BALANCE	LESS BORROWED AMOUNT	ADOPTED 2020
A	GENERAL	$1,628,864.00	$1,067,334.00	$120,000.00	$0.00	$441,530.00
DA	HIGHWAY	$1,820,071.00	$679,454.00	$262,638.00	$0.00	$877,979.00
L	LIBRARY	$86,039.00	$20,039.00	$0.00	$0.00	$66,000.00
S	SPECIAL DISTRICTS:					
	(LIST EACH SEPARATELY)					
	NORTH CREEK WATER	$0.00	$0.00	$0.00	$0.00	$0.00
	NORTH CREEK FIRE	$154,697.00	$40,740.00	$0.00	$0.00	$113,957.00
	JOHNSBURG FIRE	$269,607.00	$0.00	$0.00	$0.00	$269,607.00
	JOHNSBURG EMS	$576,236.00	$357,897.00	$0.00	$0.00	$218,339.00
	TOTALS (Across Columns)	$4,535,514.00	$2,165,464.00	$382,638.00	$0.00	$1,987,412.00
	TOTALS (Down Columns)	$4,535,514.00	$2,165,464.00	$382,638.00	$0.00	$1,987,412.00