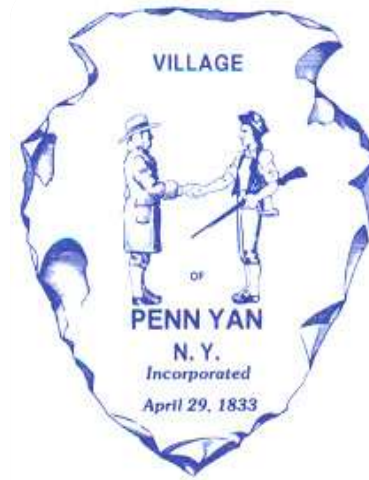


VILLAGE OF PENN YAN



2024-2025
TENTATIVE BUDGET

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		ADOPTED 2021-2022	ADOPTED 2022-2023	ADOPTED 2023-2024	ADOPTED 2024-2025	CHANGE	%
ESTIMATED REVENUES:		1,769,083	2,483,488	2,561,387	2,211,462	(349,924)	-14%
APPROPRIATED FUND BALANCE:	A960	-	200,000	200,000	133,740	(66,260)	-33%
RESERVE FUNDING:							
DPW Equipment	A511	-	-	21,680	30,400	8,720	40%
Police Equipment	A511	-	-	20,000	-	(20,000)	-100%
Fire Equipment	A511	-	183,517	-	-	-	
Village Owned Buildings	A511	-	-	13,000	5,000	(8,000)	-62%
Debt Unspent Funds	A511	-	1,760	-	-	-	
TOTAL ESTIMATED REVENUES:		<u>1,769,083</u>	<u>2,868,765</u>	<u>2,816,067</u>	<u>2,380,602</u>	<u>(435,464)</u>	-15%
ESTIMATED APPROPRIATIONS:		5,098,032	6,129,879	6,275,845	5,872,000	(403,844)	-6%
BUDGETARY PROVISIONS FOR OTHER USES:							
DPW Equipment Reserve	A962	-	-	-	38,000	38,000	
Fire Equipment Reserve	A962	35,000	125,000	125,000	125,000	-	0%
Police Equipment Reserve	A962	-	-	-	20,000	20,000	
Waterfront Reserve	A962	-	-	-	-	-	
TOTAL ESTIMATED APPROPRIATIONS:		<u>5,133,032</u>	<u>6,254,879</u>	<u>6,400,845</u>	<u>6,055,000</u>	<u>(345,844)</u>	-5%
AMOUNT TO BE RAISED BY TAX LEVY:		3,363,950	3,386,114	3,584,778	3,674,398	89,620	2.50%
ASSESSED VALUATION OF PROPERTY:		222,864,468	223,442,538	226,290,793	271,093,398		
TAX RATE PER 1,000:							
Benton		15.08	14.89	14.97	16.51	1.54	10.3%
Jerusalem		15.70	14.60	13.78	15.54	1.76	12.8%
Milo		15.08	15.20	16.02	13.21	(2.81)	-17.5%
PERSONAL SERVICES:		2,206,282	2,387,022	2,556,591	2,530,783		
EQUIPMENT AND INFRASTRUCTURE:		487,474	547,045	922,074	469,749		
ALL OTHER EXPENSES:		2,404,276	3,195,813	2,797,180	2,871,468		
TOTAL:		<u>5,098,032</u>	<u>6,129,879</u>	<u>6,275,845</u>	<u>5,872,000</u>		

**VILLAGE OF PENN YAN 2024-2025 BUDGET
SCHEDULE OF ESTIMATED REVENUES**

ACCOUNT DESCRIPTION	Actual	Adopted	% Chg fr	Actual	Adopted	\$ Chg fr	% Chg fr	
	2022-2023	Budget 2023-2024	2022-2023 Actual	9 Months 2023-2024	Budget 2024-2025	2023-2024 Budget	2023-2024 Budget	
A1081	Payment in Lieu of Taxes	355,570	374,818	5%	393,982	434,476	59,658	16%
A1090	Interest & Penalties	19,800	18,500	-7%	14,147	21,600	3,100	17%
A1113	Occupancy Tax - Yates County	91,229	90,950	0%	-	90,700	(250)	0%
A1120	Non-Property Tax Distribution by County	83,851	101,694	21%	254,829	29,328	(72,366)	-71%
A1130	Taxes on Utilities	64,701	60,900	-6%	7,583	57,200	(3,700)	-6%
A1170	Franchise Payments	78,982	75,900	-4%	34,464	67,500	(8,400)	-11%
A1230	Treasurer Fees	3,007	2,000	-33%	1,864	2,700	700	35%
A1520	Police Fees	2,959	2,000	-32%	965	2,100	100	5%
A1560	Safety Inspection Fees	35,108	30,100	-14%	24,160	33,600	3,500	12%
A1601	Registrar Fees	7,630	7,500	-2%	4,630	6,900	(600)	-8%
A1710	Public Works Services	3,694	1,000	-73%	140	1,000	-	0%
A1720	Sidewalk Program Co-Pay	12,194	11,909	-2%	-	13,700	1,791	15%
A2001	Park & Recreation Charges	29,857	27,300	-9%	21,812	29,500	2,200	8%
A2025	School Resource Officer	104,040	103,275	-1%	53,945	105,913	2,637	3%
A2110	Zoning Fees	250	200	-20%	250	250	50	25%
A2115	Planning Fees	2,700	1,150	-57%	3,650	3,000	1,850	161%
A2190	Sale of Cemetery Lots	16,850	17,600	4%	23,538	20,000	2,400	14%
A2192	Charge for Cemetery Service	29,750	27,100	-9%	16,350	25,700	(1,400)	-5%
A2262	Fire Protection Services, Other	283,196	339,611	20%	304,680	341,687	2,075	1%
A2350	Youth Recreation from County	12,773	12,312	-4%	15,320	36,281	23,969	195%
A2401	Interest & Earnings	278	250	-10%	24,823	15,000	14,750	5900%
A2401.1	Reserve Interest	50	50	-1%	7,486	5,000	4,950	9900%
A2401.2	LOSAP Investment Earnings	45,031	-	-100%	-	-	-	-
A2410	Rental of Property	11,075	10,500	-5%	5,775	10,500	-	0%
A2412	Rental of Real Property, Other	187,656	195,861	4%	195,862	215,205	19,344	10%
A2501	Business & Occupational Licenses	1,075	1,300	21%	625	950	(350)	-27%
A2530	Games of Chance	40	40	0%	40	40	-	0%
A2590	Other Permits	23,645	7,650	-68%	21,750	2,400	(5,250)	-69%
A2601	Fines & Forfeitures	49,191	50,550	3%	39,288	52,000	1,450	3%
A2615	Stop DWI Fines	2,526	2,880	14%	272	1,500	(1,380)	-48%
A2650	Sale of Scrap	841	900	7%	1,018	1,000	100	11%
A2655	Other Minor Sales	-	-	-	-	-	-	-
A2660	Sale of Real Property	-	-	-	38,050	-	-	-
A2665	Sale of Equipment	59,386	5,500	-91%	16,100	9,000	3,500	64%
A2680	Insurance Recoveries	2,714	-	-100%	19,647	-	-	-
A2701	Refund of Prior Year Expense	121	-	-100%	-	-	-	-
A2705	Gifts & Donations	11,350	-	-100%	2,820	-	-	-
A2770	Unclassified Revenue	6,522	6,000	-8%	(273)	3,000	(3,000)	-50%
A2801	Interfund Revenues	-	-	-	-	-	-	-
A2801.1	Interfund Revenues - In Kind	120,610	122,000	1%	78,821	159,746	37,746	31%
A3001	Revenue Sharing (Per Capita) AIM	40,621	40,621	0%	40,621	40,621	-	0%
A3005	Mortgage Tax	55,318	43,900	-21%	19,865	38,000	(5,900)	-13%
A3089	Other State Aid	10,909	-	-100%	-	-	-	-
A3389	Public Safety	8,444	2,100	-75%	1,322	2,100	-	0%
A3501	Consolidated Highway Aid (CHIPS)	463,956	758,584	64%	-	328,385	(430,199)	-57%
A3820	Youth Recreation Program	3,300	3,300	0%	2,000	2,000	(1,300)	-39%
A3960	State Emergency Disaster Assist	(72)	-	-100%	-	-	-	-
A4089	Federal Aid - General Government	242,563	-	-100%	-	-	-	-
A4389	Public Safety Federal Funding	825	3,580	334%	65,910	1,881	(1,699)	-47%
A4960	Federal Emergency Disaster Assist	(216)	-	-100%	-	-	-	-
A5031	Interfund Transfers	101,744	-	-100%	-	-	-	-
A5710	Proceeds of Serial Bonds	-	-	-	-	-	-	-
A5730	Bond Anticipation Notes	-	-	-	-	-	-	-
TOTAL GENERAL FUND REVENUES	2,687,643	2,561,387	-5%	1,758,131	2,211,462	(349,924)	-14%	

VILLAGE OF PENN YAN 2024-2025 BUDGET
APPROPRIATIONS

Accounts	2022-2023 Actual	2023-2024 Adopted Budget	% Chg fr Actual 2022-2023	9 Month Expense 2023-2024	2024-2025 Adopted Budget	\$ Chg fr 2023-2023 Budget	% Chg fr 2023-2024 Budget	
A1010	Total Board of Trustees	17,603	18,336	4%	12,005	17,741	(594)	-3%
A1110	Total Village Justice	54,406	64,600	19%	36,371	62,785	(1,815)	-3%
A1210	Total Mayor	4,610	4,690	2%	2,792	5,285	594	13%
A1325	Total Clerk - Treasurer	145,957	134,737	-8%	89,229	138,931	4,194	3%
A1362	Tax Processing	1,655	3,398	105%	2,334	3,467	69	2%
A1420	Total Attorney	20,197	43,384	115%	14,291	43,384	0	0%
A1450	Total Elections	-	4,000	-	-	-	(4,000)	-100%
A1610	Total General Administration	49,067	71,749	46%	40,278	87,095	15,346	21%
A1620	Total Facilities	111,342	109,763	-1%	82,462	119,835	10,071	9%
A1621	Total Buildings & Grounds	47,923	37,952	-21%	36,361	42,694	4,742	12%
A1622	Total Firehouse	32,119	39,512	23%	25,945	33,054	(6,458)	-16%
A1623	Total Oliver House	5,376	5,370	0%	2,145	11,497	6,127	114%
A1624	Total Lease Property	-	-	-	-	-	-	-
A1910	4 INSURANCE	-	-	-	-	-	-	-
A1920	4 MUNICIPAL DUES	2,674	2,637	-1%	2,637	2,637	-	0%
A1940	Purchase of Land	-	-	-	-	-	-	-
A1950	4 Property Tax Expense	5,993	6,100	-	5,343	6,000	-	-
A1990	4 CONTINGENCY	-	-	-	-	-	-	-
TOTAL GOVT SUPPORT		498,922	546,228	9%	352,192	574,403	28,175	5%
A3120	Total Police Department	1,362,989	1,593,333	17%	1,103,983	1,558,276	(35,057)	-2%
A3310	Traffic Control	-	-	-	-	-	-	-
A3315	Stop DWI	-	-	-	-	-	-	-
A3410	Total Fire Department	199,980	175,845	-12%	80,652	179,379	3,534	2%
A3620	Total Safety Inspections	149,987	153,995	3%	82,978	119,863	(34,132)	-22%
TOTAL PUBLIC SAFETY		1,712,955	1,923,173	12%	1,267,612	1,857,518	(65,655)	-3%
A4010	Total Health	3,008	3,000	0%	2,151	3,000	-	0%
TOTAL HEALTH		3,008	3,000	0%	2,151	3,000	-	0%
A5010	Total Street Administration	36,374	39,762	9%	30,147	42,221	2,458	6%
A5110	Total Street Maintenance	1,324,547	1,479,657	12%	1,265,377	989,126	(490,531)	-33%
A5182	4 Street Lighting	120,610	122,000	1%	78,821	159,746	37,746	31%
TOTAL TRANSPORTATION		1,481,532	1,641,419	11%	1,374,345	1,191,093	(450,326)	-27%
A7140	Total Parks & Recreation	287,166	321,041	12%	251,401	245,012	(76,029)	-24%
A7410	Total Library	1,000	1,000	0%	1,000	1,000	-	0%
A7510	Total Historian	1,203	1,200	0%	860	1,200	-	0%
A7520	41 Total Historical Society	3,500	3,500	0%	3,500	3,500	-	0%
TOTAL CULTURE & RECREATION		292,869	326,741	12%	256,762	250,712	(76,029)	-23%
A8010	Total Zoning	2,563	3,374	32%	2,122	3,477	103	3%
A8015	Total Historic Preservation	2,891	4,524	56%	2,162	4,627	103	2%
A8020	Total Planning	2,913	5,759	98%	2,122	5,862	103	2%
A8687	Total Economic Development	-	-	-	-	-	-	-
A8760	Total Emergency Disaster	-	-	-	-	-	-	-
A8810	Total Cemetery	150,892	129,326	-14%	98,973	121,532	(7,795)	-6%
TOTAL HOME & COMMUNITY SERVICE		159,260	142,983	-10%	105,378	135,498	(7,486)	-5%
A9010	8 STATE RETIREMENT	94,120	123,343	31%	116,336	151,536	28,193	23%
A9015	8 POLICE RETIREMENT	260,505	322,819	24%	284,465	364,057	41,238	13%
A9025	8 LOSAP	50,198	120,648	140%	119,605	129,729	9,081	8%
A9025	8 ENHANCED BENEFITS VOLUNTEER FIRE	3,600	3,960	-	3,720	4,320	360	9%
A9030	8 FICA/MEDICARE	172,314	195,579	14%	126,702	193,605	(1,974)	-1%
A9040	8 WORKERS' COMP	24,724	31,843	29%	31,843	22,275	(9,568)	-30%
A9040	801 WORKERS' COMP - Fire	46,985	41,917	-11%	41,917	31,119	(10,798)	-26%
A9050	8 Unemployment Insurance	3,749	-	-100%	4,819	5,679	5,679	-
A9055	8 DISABILITY INS	7,315	8,980	23%	5,340	8,997	17	0%
A9060	8 HEALTH INS	433,613	463,665	7%	287,985	373,421	(90,244)	-19%
A9060	801 HEALTH INS - Retiree	23,800	31,728	33%	24,870	63,721	31,993	101%
A9089	8 FLEX/MRA	19,577	20,603	5%	13,124	131,754	111,151	539%
TOTAL EMPLOYEE BENEFITS		1,140,500	1,365,085	20%	1,060,727	1,480,213	115,128	8%
A9710	6 Total Serial Bond Principal	287,000	290,000	1%	290,000	300,000	10,000	3%
A9710	7 Total Serial Bond Interest	30,028	22,622	-25%	22,622	16,425	(6,197)	-27%
A9730	6 BAN Principal	-	-	-	-	35,000	35,000	-
A9730	7 BAN Interest	566	14,593	2480%	14,593	28,139	13,545	93%
A9785	6 Fire Truck BAN Principal	182,951	-	-100%	-	-	-	-
A9785	7 Fire Truck BAN Interest	-	-	-	-	-	-	-
TOTAL DEBT SERVICE		500,545	327,215	-35%	327,215	379,564	52,349	16%
A9901	9 INTERFUND TRANSFERS	242,563	-	-100%	-	-	-	-
TOTAL MISCELLANEOUS		242,563	-	-100%	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		6,032,155	6,275,845	4%	4,746,382	5,872,000	(403,844)	-6%

ACCOUNTS		2022-2023	2023-2024	2024-2025	Change
		Actual	Adopted Budget	Adopted Budget	from 2023-2024
Board of Trustees					
A1010	100 Personal Services	17,483	16,742	16,741	(0)
A1010	480 Professional & Training	120	1,000	1,000	-
A1010	500 Supplies & Materials	-	-	-	-
Total Board of Trustees		17,603	18,336	17,741	(0)
Village Justice					
A1110	100 Personal Services	24,137	25,157	26,163	1,006
A1110	120 Part Time	27,957	35,370	-	(35,370)
A1110	130 Court Security	582	753	813	60
A1110	160 Acting Village Justice	-	-	10,000	10,000
A1110	170 Court Clerks	-	-	22,989	22,989
A1110	410 Contractual Services	989	1,060	1,060	-
A1110	450 Computer Service & Supply	-	700	500	(200)
A1110	480 Professional & Training	183	460	460	-
A1110	500 Supplies & Materials	559	1,100	800	(300)
Total Village Justice		54,406	64,600	62,785	(1,815)
Mayor					
A1210	100 Personal Services	3,505	3,384	3,385	0
A1210	480 Professional & Training	1,105	1,900	1,900	-
A1210	500 Supplies & Materials	-	-	-	-
Total Mayor		4,610	4,690	5,285	0
Clerk - Treasurer					
A1325	100 Personal Services	124,890	106,014	113,873	7,859
A1325	410 Contractual Services	4,872	9,494	8,875	(619)
A1325	420 Phone/Internet/Utilities	463	974	976	2
A1325	450 Computer Services & Supplies	9,882	8,065	7,810	(256)
A1325	460 Conf/Training/ & Travel	-	-	-	-
A1325	470 Audit Fees	3,900	5,100	5,190	90
A1325	480 Professional & Training	1,950	5,089	2,207	(2,882)
A1325	500 Supplies & Materials	-	-	-	-
Total Clerk - Treasurer		145,957	134,737	138,931	4,194
A1362	000				
Total Tax Processing		1,655	3,398	3,467	69
Village Attorney					
A1420	100 Personal Services	15,816	16,484	16,484	0
A1420	410 Contractual Services	4,381	25,000	25,000	-
A1420	480 Professional & Training	-	1,900	1,900	-
A1420	500 Supplies & Materials	-	-	-	-
Total Attorney		20,197	43,384	43,384	0
Elections					
A1450	410 Contractual Services	-	4,000	-	(4,000)
Total Elections		-	4,000	-	(4,000)
General Administration					
A1610	200 Equipment	-	-	-	-
A1610	410 Contractual Services	9,972	20,333	27,693	7,361
A1610	430 Insurance	13,099	12,821	13,409	588
A1610	450 Computer Service and Supply	7,750	15,727	21,201	5,474
A1610	480 Professional and Training	4,606	6,544	6,919	375
A1610	500 Supplies & Materials	13,640	16,325	17,873	1,549
Total General Administration		49,067	71,749	87,095	15,346

ACCOUNTS		2022-2023	2023-2024	2024-2025	Change
		Actual	Adopted Budget	Adopted Budget	from 2023-2024
Village Facilities					
A1620	100 Personal Services	65,589	55,356	63,596	8,240
A1620	120 Part Time	-	-	-	-
A1620	200 Equipment	-	-	-	-
A1620	410 Contractual Services	26,611	22,353	20,407	(1,946)
A1620	420 Phone/Internet/Utilities	6,033	13,971	8,550	(5,421)
A1620	430 Insurance	3,661	3,875	4,314	439
A1620	450 Computer Service and Supply	-	-	825	825
A1620	500 Supplies & Materials	9,448	14,209	22,143	7,934
Total Village Owned Buildings		111,342	109,763	119,835	10,071
Building & Grounds					
A1621	200 Equipment	-	-	-	-
A1621	400 Engineering	9,184	-	-	-
A1621	410 Contractual Services	-	-	-	-
A1621	412 Gas	2,308	1,551	2,499	948
A1621	430 Insurance	34,473	34,825	37,894	3,069
A1621	500 Supplies & Materials	1,958	1,575	2,300	725
Total Buildings & Grounds		47,923	37,952	42,694	4,742
Fire House					
A1622	410 Contractual Services	7,851	16,042	8,167	(7,876)
A1622	420 Phone/Internet/Utilities	9,033	10,326	10,332	6
A1622	430 Insurance	10,166	10,758	11,555	797
A1622	450 Computer Service and Supply	-	-	-	-
A1622	500 Supplies & Materials	5,070	2,386	3,000	615
Total Firehouse		32,119	39,512	33,054	(6,458)
Oliver House					
A1623	410 Contractual Services	1,272	350	5,350	5,000
A1623	420 Phone/Internet/Utilities	3,961	4,620	4,147	(473)
A1623	500 Supplies & Materials	142	400	2,000	1,600
Total Oliver House		5,376	5,370	11,497	6,127
Leased Property					
A1624	410 Contractual Services	-	-	-	-
Total Leased Property		-	-	-	-
Special Items					
A1910	400 Insurance	-	-	-	-
A1920	400 Municipal Dues	2,674	2,637	2,637	-
A1940	200 Purchase of Land/Right of Way	-	-	-	-
A1950	400 Property Tax Expense	5,993	6,100	6,000	(100)
A1990	400 Contingency	-	-	-	-
Total Special Items		8,667	8,737	8,637	(100)
TOTAL GOV'T SUPPORT		498,922	546,228	574,403	28,175

ACCOUNTS		2022-2023	2023-2024	2024-2025	Change
		Actual	Adopted Budget	Adopted Budget	from 2023-2024
Police Department					
A3120	100 Personal Services	1,151,592	1,304,028	1,284,145	(19,883)
A3120	120 Part Time	72,836	118,458	115,253	(3,205)
A3120	111 Clothing Allowance	-	-	2,150	2,150
A3120	200 Equipment	52,223	51,612	61,284	9,672
A3120	410 Contractual Services	2,308	3,050	5,550	2,500
A3120	411 Vehicle Repairs	8,584	8,700	12,000	3,300
A3120	412 Gas & Oil	29,401	30,234	31,761	1,527
A3120	413 Uniform Maintenance	193	750	750	-
A3120	420 Phone/Internet/Utilities	3,810	3,863	3,890	27
A3120	430 Insurance	3,405	650	668	18
A3120	450 Computer Services & Supplies	15,850	10,760	13,010	2,250
A3120	470 Investigation Expenses	-	-	-	-
A3120	480 Professional & Training	3,086	2,500	6,100	3,600
A3120	500 Supplies & Materials	5,893	6,578	8,215	1,637
A3120	520 Weapons	5,032	25,000	5,000	(20,000)
A3120	530 Uniforms	8,777	27,150	8,500	(18,650)
Total Police Department		1,362,989	1,593,333	1,558,276	(35,057)
Traffic Control					
A3310	100 Personal Services	-	-	-	-
Total Traffic Control		-	-	-	-
Stop DWI					
A3315	100 Personal Services	-	-	-	-
Total Stop DWI		-	-	-	-
Fire Department					
A3410	200 Equipment	309	-	-	-
A3410	410 Contractual Services	70,218	6,318	6,318	(0)
A3410	411 Vehicle Repairs	29,479	24,380	25,843	1,463
A3410	412 Gas & Oil	9,857	9,285	8,567	(719)
A3410	413 Department Contract	-	40,000	40,000	-
A3410	414 Equipment Repairs	842	5,194	5,350	156
A3410	415 Health Services	7,307	10,000	10,000	-
A3410	416 Ladder Testing	984	1,200	1,200	-
A3410	420 Phone/Internet/Utilities	1,499	1,498	1,504	7
A3410	430 Insurance	19,122	20,269	20,166	(103)
A3410	450 Computer Services & Supplies	35	500	500	-
A3412	460 Conf/Training/ & Travel	-	-	-	-
A3410	480 Hose Testing	5,145	-	5,500	5,500
A3410	500 Supplies & Materials	1,374	2,120	2,120	-
A3410	520 Bunker Gear	36,862	23,850	25,281	1,431
A3410	530 Fire Supplies & Equipment	16,540	29,640	25,440	(4,200)
A3410	590 Haz-Mat	405	1,590	1,590	-
Total Fire Department		199,980	175,845	179,379	3,534

ACCOUNTS		2022-2023	2023-2024	2024-2025	Change
		Actual	Adopted Budget	Adopted Budget	from 2023-2024
Safety Inspections					
A3620	100 Personal Services	139,032	140,771	110,493	(30,277)
A3620	200 Equipment	-	-	-	-
A3620	410 Contractual Services	570	4,870	2,000	(2,870)
A3620	420 Phone/Internet/Utilities	653	749	752	3
A3620	450 Computer Services & Supplies	750	-	-	-
A3620	460 Conf/Travel/Mileage	-	-	-	-
A3620	480 Professional & Training	8,937	7,105	6,117	(988)
A3620	500 Supplies & Materials	45	500	500	-
Total Safety Inspections		149,987	153,995	119,863	(34,132)
TOTAL PUBLIC SAFETY		1,712,955	1,923,173	1,857,518	(65,655)
Health					
A4010	100 Personal Services	3,008	3,000	3,000	-
Total Health		3,008	3,000	3,000	-
TOTAL HEALTH		3,008	3,000	3,000	-
Street Administration					
A5010	100 Personal Services	36,374	39,762	42,221	2,458
A5010	410 Contractual Services	-	-	-	-
Total Street Administration		36,374	39,762	42,221	2,458
Street Maintenance					
A5110	100 Personal Services	353,587	400,002	408,400	8,398
A5110	120 Part Time	-	-	-	-
A5110	200 Equipment	157,120	21,680	30,400	8,720
A5110	210 Asphalt Concrete	3,751	695,000	-	(695,000)
A5110	220 Stone & Gravel	9,397	35,000	17,000	(18,000)
A5110	230 Crack Filling/Chip Sealing	27,863	71,500	35,179	(36,321)
A5110	250 Cold Patch	4,966	8,000	8,000	-
A5110	260 Storm Sewer	117,026	20,000	10,000	(10,000)
A5110	270 Curbing & Fabric	1,031	5,000	5,000	-
A5110	400 Engineering Fees	5,667	10,000	6,250	(3,750)
A5110	410 Contractual Services	18,271	45,811	24,549	(21,263)
A5110	412 Gas/Diesel/Oil/Lube	32,007	35,834	32,375	(3,459)
A5110	413 Vehicle & Equipment Repairs	16,013	18,500	18,500	-
A5110	415 Landscape/Tree Removal	31,149	30,000	18,000	(12,000)
A5110	420 Phone/Internet/Utilities	1,807	1,890	1,551	(339)
A5110	430 Insurance	-	-	-	-
A5110	450 Computer Services & Supplies	1,500	725	-	(725)
A5110	480 Professional & Training	579	3,140	2,000	(1,140)
A5110	490 Sidewalk Program	22,602	14,000	14,000	-
A5110	500 Supplies & Materials	27,034	31,575	30,120	(1,455)
A5110	520 Salt & Sand	25,883	28,000	28,000	-
A5110	540 Signs & Posts	3,339	4,000	5,000	1,000
A5512	200 Perm Improve Highway, Equip & Cap Outlay	463,956	-	294,801	294,801
Total Street Maintenance		1,324,547	1,479,657	989,126	(490,531)
Street Lighting					
A5182	000 Street Lighting	120,610	122,000	159,746	37,746
Total Street Lighting		120,610	122,000	159,746	37,746
TOTAL TRANSPORTATION		1,481,532	1,641,419	1,191,093	(450,326)

ACCOUNTS		2022-2023	2023-2024	2024-2025	Change
		Actual	Adopted Budget	Adopted Budget	from 2023-2024
Parks & Recreation					
A7140	100 Personal Services	117,502	120,517	112,776	(7,741)
A7140	120 Part Time	63,569	72,273	88,547	16,274
A7140	200 Equipment	49,942	-	-	-
A7140	410 Contractual Services	5,815	5,550	7,763	2,213
A7140	412 Field Trips	1,990	3,000	4,200	1,200
A7140	413 Playground Equip Repairs	3,040	6,200	6,200	-
A7140	415 Landscape/Tree/Flowers	5,637	10,850	8,850	(2,000)
A7140	416 Keuka Outlet Trail Maint	517	750	750	-
A7140	420 Phone/Internet/Utilities	439	374	376	2
A7140	430 Insurance	-	-	-	-
A7140	450 Computer Services & Supplies	938	-	-	-
A7140	480 Professional & Training	-	-	-	-
A7140	500 Supplies & Materials	26,889	2,500	4,500	2,000
A7140	520 Lifeguard/Beach Supplies	1,591	2,300	2,300	-
A7140	530 Playground Supplies	1,189	2,250	2,250	-
A7140	540 Park Maintenance	7,087	2,600	4,500	1,900
A7140	550 Boat Launch Maintenance	1,022	91,877	2,000	(89,877)
Total Parks & Recreation		287,166	321,041	245,012	(76,029)
Library					
A7410	410 Contractual Services	1,000	1,000	1,000	-
Total Library		1,000	1,000	1,000	-
Historian					
A7510	100 Personal Services	1,203	1,200	1,200	-
A7510	410 Contractual Services	-	-	-	-
Total Historian		1,203	1,200	1,200	-
Historical Society					
A7520	410 Contractual Services	3,500	3,500	3,500	-
Total Historical Society		3,500	3,500	3,500	-
TOTAL CULTURE & RECREATION		292,869	326,741	250,712	(76,029)
Zoning					
A8010	100 Personal Services	2,563	2,574	2,677	103
A8010	410 Contractual Services	-	500	500	-
A8010	480 Professional & Training	-	300	300	-
Total Zoning		2,563	3,374	3,477	103
Historic Preservation					
A8015	100 Personal Services	2,557	2,574	2,677	103
A8015	410 Contractual Services	-	-	-	-
A8015	480 Professional & Training	150	1,200	1,200	-
A8015	500 Supplies & Materials	184	750	750	-
Total Historic Preservation		2,891	4,524	4,627	103

ACCOUNTS		2022-2023	2023-2024	2024-2025	Change
		Actual	Adopted Budget	Adopted Budget	from 2023-2024
Planning					
A8020	100 Personal Services	2,557	2,574	2,677	103
A8020	410 Contractual Services	350	500	500	-
A8020	450 Computer Services & Supplies	-	-	-	-
A8020	480 Professional & Training	-	485	485	-
A8020	490 Engineering Fees	-	2,000	2,000	-
A8020	500 Supplies & Materials	6	200	200	-
Total Planning		2,913	5,759	5,862	103
Economic Development					
A8687	400 Economic Dev.-Pass Through of CDBG Funds	-	-	-	-
Total Economic Development		-	-	-	-
Emergency Disaster Work					
A8760	100 Personal Services	-	-	-	-
A8760	210 Asphalt Concrete	-	-	-	-
A8760	220 Stone & Gravel	-	-	-	-
A8760	260 Storm Sewer Maintenance	-	-	-	-
A8760	400 Engineering	-	-	-	-
A8760	410 Contractual Services	-	-	-	-
A8760	500 Supplies and Materials	-	-	-	-
Total Emergency Disaster Work		-	-	-	-
Cemetery					
A8810	100 Personal Services	64,421	52,257	57,380	5,123
A8810	120 Part Time	20,984	34,293	23,145	(11,148)
A8810	200 Equipment	17,196	14,282	8,084	(6,198)
A8810	410 Contractual Services	20,718	-	349	349
A8810	412 Gas & Oil	6,512	6,278	6,369	90
A8810	413 Vehicle & Equipment Repairs	2,248	2,200	4,000	1,800
A8810	415 Landscape/Tree Removal	15,500	16,000	15,500	(500)
A8810	420 Phone/Internet/Utilities	1,635	1,717	1,381	(336)
A8810	450 Computer Services & Supplies	-	349	-	(349)
A8810	500 Supplies & Materials	1,679	1,950	5,325	3,375
Total Cemetery		150,892	129,326	121,532	(7,795)
TOTAL HOME & COMMUNITY SERVICE		159,260	142,983	135,498	(7,486)

ACCOUNTS		2022-2023	2023-2024	2024-2025	Change
		Actual	Adopted Budget	Adopted Budget	from 2023-2024
Benefits					
A9010	800 STATE RETIREMENT	94,120	123,343	151,536	28,193
A9015	800 POLICE RETIREMENT	260,505	322,819	364,057	41,238
A9025	800 LOSAP	50,198	120,648	129,729	9,081
A9025	801 ENHANCED HEALTH BENEFITS VOLUNTEER FIRE	3,600	3,960	4,320	360
A9030	800 FICA/MEDICARE	172,314	195,579	193,605	(1,974)
A9040	800 WORKERS' COMP	24,724	31,843	22,275	(9,568)
A9040	801 WORKERS' COMP - Fire	46,985	41,917	31,119	(10,798)
A9050	800 UNEMPLOYMENT INS	3,749	-	5,679	5,679
A9055	800 DISABILITY INS	7,315	8,980	8,997	17
A9060	800 HEALTH INS	433,613	463,665	373,421	(90,244)
A9060	801 HEALTH INS - Retiree	23,800	31,728	63,721	31,993
A9089	800 FLEX/MRA	19,577	20,603	131,754	111,151
TOTAL EMPLOYEE BENEFITS		1,140,500	1,365,085	1,480,213	115,128
Serial Bond Principal					
A9710	610 Bonds - Fire Truck	-	-	-	-
A9710	640 Bond - New Village Office	190,000	195,000	200,000	5,000
A9710	670 Bond - Road Reconstruction	97,000	95,000	100,000	5,000
Total Serial Bond Principal		287,000	290,000	300,000	10,000
Serial Bond Interest					
A9710	710 Bonds - Fire Truck	-	-	-	-
A9710	740 Bond - New Village Office	18,081	13,866	8,925	(4,941)
A9710	770 Bond - Road Reconstruction	11,947	8,756	7,500	(1,256)
Total Serial Bond Interest		30,028	22,622	16,425	(6,197)
A9730	600 BAN Principal	-	-	35,000	35,000
A9730	700 BAN Interest	566	14,593	28,139	13,545
A9730	601 Fire Truck BAN Principal	182,951	-	-	-
A9730	700 Fire Truck BAN Interest	-	-	-	-
TOTAL DEBT SERVICE		500,545	327,215	379,564	52,349
Transfers					
A9901	900 INTERFUND TRANSFERS	242,563	-	-	-
Total Transfers		242,563	-	-	-
TOTAL APPROPRIATIONS		6,032,155	6,275,845	5,872,000	(403,844)

Property Tax Allocation

2024-2025 Tax Levy = \$3,674,398

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	23,257,010	0.8000	29,071,263	0.104512	384,017.28	16.511894	10.4512%
Jerusalem	7,113,495	0.8500	8,368,818	0.030086	110,548.02	15.540606	3.0086%
Milo	240,722,893	1.0000	240,722,893	0.865402	3,179,832.70	13.209515	86.5402%
Total	271,093,398		278,162,973	1.000000	3,674,398.00		100.00%

Property Tax Allocation

2023-2024 Tax Levy = \$3,584,778

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	22,985,908	0.9200	24,984,683	0.096018	344,202.91	14.974519	9.6018%
Jerusalem	7,231,092	1.0000	7,231,092	0.027790	99,619.55	13.776557	2.7790%
Milo	196,073,793	0.8600	227,992,783	0.876192	3,140,955.64	16.019253	87.6192%
Total	226,290,793		260,208,557	1.000000	3,584,778.10		100.00%

Property Tax Allocation

2022-2023 Tax Levy = \$3,386,114

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	22,826,499	0.9800	23,292,346	0.100407	339,989.64	14.894515	10.0407%
Jerusalem	6,915,079	1.0000	6,915,079	0.029809	100,936.82	14.596625	2.9809%
Milo	193,700,960	0.9600	201,771,833	0.869784	2,945,187.82	15.204818	86.9784%
Total	223,442,538		231,979,258	1.000000	3,386,114.28		100.00%

**VILLAGE OF VILLAGE OF PENN YAN
EXEMPT PROPERTIES ON 2024-2025 TAX ROLL**

TYPE OF EXEMPTION	BENTON			MILO			JERUSALEM		
	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED
Village of Penn Yan	2	11,500	0.02%	60	13,200,200	3.57%	3	3,168,588	25.42%
Township	-	-	0.00%	1	279,400	0.08%	1	106,235	0.85%
County of Yates	-	-	0.00%	5	28,518,800	7.71%	-	-	0.00%
State of New York	-	-	0.00%	3	2,038,500	0.55%	-	-	0.00%
United States of America	-	-	0.00%	2	1,307,400	0.35%	-	-	0.00%
Aged	6	192,541	0.37%	26	756,045	0.20%	1	13,500	0.11%
Veterans	24	705,488	1.35%	175	4,797,666	1.30%	3	120,764	0.97%
Facilities Development Corp	-	-	0.00%	3	1,273,800	0.34%	-	-	0.00%
IDA	2	143,000	0.27%	22	35,212,200	9.52%	-	-	0.00%
Business Investment	2	116,081	0.22%	5	627,847	0.17%	-	-	0.00%
Veterans Organization	-	-	0.00%	1	424,500	0.11%	-	-	0.00%
Historical Society	-	-	0.00%	1	269,500	0.07%	-	-	0.00%
Historic Property	-	-	0.00%	1	70,000	0.02%	-	-	0.00%
Clergy	-	-	0.00%	3	222,500	0.06%	-	-	0.00%
Agricultural	1	74,450	0.14%	-	-	0.00%	1	508,471	4.08%
Penn Yan Schools	-	-	0.00%	14	19,508,100	5.28%	-	-	0.00%
Churches (Religious)	1	960,125	1.84%	22	13,084,200	3.54%	-	-	0.00%
Charitable & Non Profit	-	-	0.00%	15	3,220,100	0.87%	1	176,471	1.42%
Health Care & Mental Health	8	20,812,250	39.96%	12	4,215,800	1.14%	-	-	0.00%
Telephone and Telegraph Equipment	-	-	0.00%	1	24,464	0.01%	-	-	0.00%
Enhanced Star	-	-	0.00%	-	-	0.00%	-	-	0.00%
Properties withdrawn from Foreclosure	-	-	0.00%	1	600	0.00%	-	-	0.00%
	46	23,015,435	44.19%	373	129,051,622	34.90%	10	4,094,029	32.85%
Equalized Total Assessed Value		52,086,698			369,774,515			12,462,847	
Total Exempt Amount		156,161,086							
Total Equalized Assessed Value		434,324,060							
Total % of Value Exempted		35.95%							

**VILLAGE OF PENN YAN
2024-2025 SCHEDULE OF SALARIES AND WAGES**

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2024-2025 SALARY	DEPT TOTAL
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	16,741
A1110	Village Justice	100%	26,163	
A1110	Part-Time Police Officer	100%	813	
A1110	Acting Justice	100%	10,000	
A1110	Court Clerk	100%	1,000	
A1110	Court Clerk	100%	11,994	
A1110	Court Clerk	100%	9,995	59,965
A1210	Village Mayor	70%	3,385	3,385
A1325	Clerk-Treasurer	30%	27,187	
A1325	Deputy Clerk-Treasurer	20%	13,068	
A1325	Deputy Clerk	70%	36,229	
A1325	Deputy Clerk	40%	22,394	
A1325	Account Clerk	25%	14,214	113,092
A1420	Village Attorney	40%	16,484	16,484
A1620	Building Maintenance Mechanic	100%	63,596	63,596
A3120	Police Chief	100%	107,274	
A3120	Confidential Assistant to the Chief	100%	57,516	
A3120	Investigator	100%	98,514	
A3120	Sergeant	100%	94,446	
A3120	Sergeant	100%	99,312	
A3120	Sergeant	100%	98,850	
A3120	Sergeant	100%	104,078	
A3120	School Resource Officer	100%	93,787	
A3120	Officer	100%	91,522	
A3120	Officer	100%	75,681	
A3120	Officer	100%	89,832	
A3120	Officer	100%	94,888	
A3120	Officer	100%	90,008	
A3120	Officer	100%	83,261	
A3120	Part-Time Police Officers	100%	115,253	1,394,222
A3620	Code Enforcement Officer	100%	58,850	
A3620	Senior Typist	100%	51,643	110,493
A4010	Health Officer	100%	3,000	3,000

**VILLAGE OF PENN YAN
2024-2025 SCHEDULE OF SALARIES AND WAGES**

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2024-2025 SALARY	DEPT TOTAL
A5010	Director of Public Works	25%	24,788	
A5010	Deputy Director of Public Works	25%	17,433	42,221
A5110	DPW Supervisor	100%	82,511	
A5110	HEO	100%	71,784	
A5110	HEO	100%	63,734	
A5110	HEO	100%	63,170	
A5110	HEO	100%	62,701	
A5110	HEO	100%	61,292	405,193
A7140	Director Parks and Recreation and Bldg. and Grounds	100%	60,350	
A7140	Building Maintenance Mechanic	100%	52,426	
A7140	Parks (Lifeguards, Laborers, Playground Leaders)	100%	88,547	201,323
A7510	Historian	100%	1,200	1,200
A8010	ZBA Secretary	100%	2,677	2,677
A8015	Historic Preservation Secretary	100%	2,677	2,677
A8020	Planning Board Secretary	100%	2,677	2,677
A8810	Building Maintenance Mechanic	100%	57,380	
A8810	Laborer(s)	100%	23,145	80,524
				2,519,470