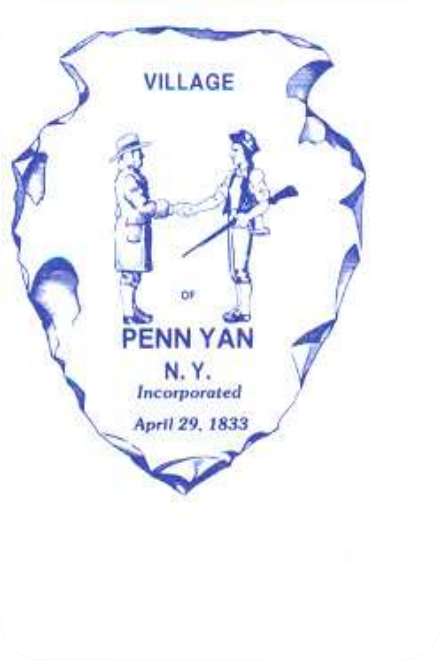
VILLAGE OF PENN YAN



2020-2021
ADOPTED BUDGET

INDEX TO BUDGET **PAGE #**

SUMMARY OF GENERAL FUND BUDGET	1
SCHEDULE OF OF ESTIMATED REVENUES	2
EXPENSE BUDGET BY DEPARTMENT (SUMMARY)	3

EXPENSE BUDGET DETAIL	**PAGE #**

Board of Trustees	4
Village Justice	4
Mayor	4
Clerk - Treasurer	5
Tax Processing	5
Attorney	5
Elections	5
General Administration	5
Village Facilities	6
Buildings & Grounds	6
Firehouse	6
Oliver House	6
Leased Property	6
Special Items	6
Police Department	7
Traffic Control	7
Stop DWI	7
Fire Department	8
Safety Inspections	8
Health	8
Street Administration	9
Street Maintenance	9
Street Lighting	9
Parks & Recreation	10
Library	10
Historian	10
Historical Society	10
Zoning	11
Historic Preservation	11
Planning	11
Emergency Disaster Work	11
Cemetery	12
Employee Benefits	13
Debt Service	13
Interfund Transfers	13

PROPERTY TAX ALLOCATION	14
EXEMPT PROPERTY INFORMATION	15
SCHEDULE OF SALARIES AND WAGES	16-17

VILLAGE OF PENN YAN 2020-2021 BUDGET
SUMMARY OF GENERAL FUND BUDGET

		ADOPTED 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	ADOPTED 2020-2021	CHANGE	%
ESTIMATED REVENUES:		2,449,763	2,623,143	2,391,091	1,833,502	(557,589)	-23%
APPROPRIATED FUND BALANCE:	A960	-	-	-	-	-	
RESERVE FUNDING:						-	
DPW Equipment	A511	-	69,476	-	-	-	
Police Equipment	A511	-	-	-	-	-	
Village Owned Building	A511	-	4,000	-	-	-	
Employee Benefit	A511	-	-	-	-	-	
TOTAL ESTIMATED REVENUES:		2,449,763	2,696,619	2,391,091	1,833,502	(557,589)	-23%
ESTIMATED APPROPRIATIONS:		5,238,810	5,591,563	5,462,178	5,015,106	(447,072)	-8%
BUDGETARY PROVISIONS FOR OTHER USES:							
DPW Equipment Reserve	A962	-	-	-	-	-	
Fire Equipment Reserve	A962	99,000	93,500	93,500	-	(93,500)	-100%
Police Equipment Reserve	A962	-	-	-	-	-	
Waterfront Reserve	A962	-	-	-	-	-	
TOTAL ESTIMATED APPROPRIATIONS:		5,337,810	5,685,063	5,555,678	5,015,106	(540,572)	-10%
AMOUNT TO BE RAISED BY TAX LEVY:		2,888,047	2,988,444	3,164,586	3,181,603	17,017	0.54%
ASSESSED VALUATION OF PROPERTY:		194,733,846	196,013,408	197,613,932	223,326,977		
TAX RATE PER 1,000:							
Benton		14.41	14.94	15.45	14.23	(1.22)	-7.88%
Jerusalem		15.66	16.43	14.52	14.82	0.30	2.09%
Milo		14.85	15.25	16.13	14.23	(1.90)	-11.80%
PERSONAL SERVICES:		1,901,126	2,009,489	2,074,200	2,164,678		
EQUIPMENT:		421,315	373,411	435,606	449,744		
ALL OTHER EXPENSES:		2,916,369	3,208,664	2,952,372	2,400,684		
TOTAL:		5,238,810	5,591,563	5,462,178	5,015,106		

I certify that this is a true copy of the General Fund Budget of the Village of Penn Yan for the fiscal year ending May 31, 2021 as adopted by the Village Board of Trustees on April 27, 2020.

I also certify that the date of the most recent assessment roll is 7/01/19 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2021 is $ 223,326,977

Gary L. Meeks

Gary Meeks, Clerk-Treasurer

VILLAGE OF PENN YAN 2020-2021 BUDGET
SCHEDULE OF ESTIMATED REVENUES

ACCOUNT	DESCRIPTION	Actual 2018-19	Adopted Budget 2019-20	% Chg fr 2018-2019 Actual	Actual 9 Months 2019-20	Adopted Budget 2020-21	$ Chg fr 2019-2020 Budget	% Chg fr 2019-2020 Budget
A1081	Payment in Lieu of Taxes	190,340	240,695	26%	253,991	282,214	41,519	17%
A1081.1	Payment in Lieu of Taxes - County	-	-		-	-	-	
A1090	Interest & Penalties	18,811	17,865	-5%	10,276	16,250	(1,615)	-9%
A1113	Occupancy Tax - Yates County	50,797	54,212	7%	-	29,470	(24,742)	-46%
A1120	Non-Property Tax Distribution by County	133,873	120,760	-10%	106,799	113,897	(6,863)	-6%
A1130	Taxes on Utilities	55,121	60,000	9%	10,937	55,000	(5,000)	-8%
A1170	Franchise Payments	73,784	75,400	2%	56,804	75,000	(400)	-1%
A1230	Treasurer Fees	1,192	1,300	9%	1,210	1,400	100	8%
A1289	Sale of Code Books	-	-		-	-	-	
A1520	Police Fees	1,700	1,500	-12%	544	1,700	200	13%
A1560	Safety Inspection Fees	34,403	38,000	10%	45,192	37,000	(1,000)	-3%
A1570	Charges for Demolition Unsafe Bldgs	-	-		-	-	-	
A1601	Registrar Fees	9,040	8,800	-3%	6,911	9,100	300	3%
A1710	Public Works Services	1,572	1,000	-36%	516	1,100	100	10%
A1720	Sidewalk Program Co-Pay	11,766	9,500	-19%	930	12,000	2,500	26%
A2001	Park & Recreation Charges	26,649	27,000	1%	19,617	17,000	(10,000)	-37%
A2025	School Resource Officer	95,456	89,518	-6%	51,548	93,540	4,022	4%
A2110	Zoning Fees	500	700	40%	920	900	200	29%
A2115	Planning Fees	1,050	1,000	-5%	650	1,000	-	0%
A2190	Sale of Cemetery Lots	15,450	11,700	-24%	14,900	15,000	3,300	28%
A2192	Charge for Cemetery Service	22,950	28,800	25%	29,620	30,000	1,200	4%
A2260	Public Safety Services	-	-		-	-	-	
A2262	Fire Protection Services, Other	263,221	330,041	25%	290,042	330,163	122	0%
A2300	Intergovernmental Transportation	-	-		-	-	-	
A2350	Youth Recreation from County	10,260	10,260	0%	10,260	10,260	-	0%
A2401	Interest & Earnings	358	350	-2%	259	350	-	0%
A2401.1	Reserve Interest	115	100	-13%	61	100	-	0%
A2410	Rental of Property	10,500	10,500	0%	8,775	10,500	-	0%
A2412	Rental of Real Property, Other	208,930	170,610	-18%	170,612	169,831	(779)	0%
A2501	Business & Occupational Licenses	590	300	-49%	240	450	150	50%
A2530	Games of Chance	40	30	-25%	240	180	150	500%
A2590	Other Permits	240	300	25%	170	200	(100)	-33%
A2601	Fines & Forfeitures	57,192	52,000	-9%	43,050	57,300	5,300	10%
A2615	Stop DWI Fines	2,907	2,000	-31%	1,808	2,700	700	35%
A2650	Sale of Scrap	1,038	1,000	-4%	244	1,000	-	0%
A2655	Other Minor Sales	810	-	-100%	-	-	-	
A2660	Sale of Real Property	75,000	75,000	0%	75,000	75,000	-	0%
A2665	Sale of Equipment	41,560	62,500	50%	5,425	50,000	(12,500)	-20%
A2680	Insurance Recoveries	201	-	-100%	5,996	-	-	
A2701	Refund of Prior Year Expense	3,059	-	-100%	1,045	-	-	
A2705	Gifts & Donations	-	-		35,000	-	-	
A2750	AIM- Related Payments	-	-		-	40,621	40,621	
A2770	Unclassified Revenue/Demand Response	2,776	1,000	-64%	2,262	2,500	1,500	150%
A2801	Interfund Revenues	-	-		-	-	-	
A2801 1	Interfund Revenues - In Kind	112,968	112,000	-1%	78,350	112,000	-	0%
A3001	Revenue Sharing (Per Capita) AIM	40,621	40,621	0%	-	-	(40,621)	-100%
A3005	Mortgage Tax	39,207	35,000	-11%	18,351	35,000	-	0%
A3021	NYS AID- Justice Supplies	-	-		-	-	-	
A3089	Other State Aid	-	-		10	-	-	
A3330	Unified Court System	-	-		-	-	-	
A3389	Public Safety	3,073	1,300	-58%	4,279	3,100	1,800	138%
A3501	Consolidated Highway Aid (CHIPS)	137,799	120,805	-12%	137,888	137,576	16,771	14%
A3589	Transportation	-	-		-	-	-	
A3820	Youth Recreation Program	3,100	3,100	0%	3,100	3,100	-	0%
A3897	Culture and Recreation Capital Projects	225,087	240,173	7%	193,030	-	(240,173)	-100%
A3902	State Aid - Planning Studies	-	-		-	-	-	
A3960	State Emergency Disaster Assist	47,325	83,588	77%	-	-	(83,588)	-100%
A3989	State Aid - Urban Forestry Grant	-	-		-	-	-	
A4320	Police-Crime Control (COPS Grant)	3,724	-	-100%	-	-	-	
A4389	Public Safety Federal Funding	-	-		-	-	-	
A4960	Federal Emergency Disaster Assist	141,975	250,763	77%	-	-	(250,763)	-100%
A5031	Interfund Transfers	-	-		-	-	-	
TOTAL GENERAL FUND REVENUES		**2,178,130**	**2,391,091**	10%	**1,696,859**	**1,833,502**	**(557,589)**	-23%

VILLAGE OF PENN YAN 2020-2021 BUDGET
APPROPRIATIONS

Accounts			2018-2019 Actual	2019-2020 Adopted Budget	% Chg fr Actual 2018-2019	9 Month Expense 2019-2020	2020-2021 Adopted Budget	$ Chg fr 2019-2020 Budget	% Chg fr 2019-2020 Budget
A1010		Total Board of Trustees	17,226	17,741	3%	12,234	17,741	-	0%
A1110		Total Village Justice	54,208	57,258	6%	39,144	65,327	8,068	14%
A1210		Total Mayor	4,579	5,285	15%	3,725	5,285	-	0%
A1325		Total Clerk - Treasurer	117,695	139,694	19%	95,667	147,794	8,101	6%
A1362		Tax Processing	1,825	1,979	8%	937	1,979	-	0%
A1420		Total Attorney	84,091	39,160	-53%	13,767	39,585	425	1%
A1450		Total Elections	-	3,500		-	3,500	-	0%
A1610		Total General Administration	39,989	46,181	15%	31,744	51,459	5,278	11%
A1620		Total Facilities	84,212	97,487	16%	60,715	100,902	3,416	4%
A1621		Total Buildings & Grounds	24,667	84,207	241%	31,444	30,542	(53,666)	-64%
A1622		Tota Firehouse	24,047	31,986	33%	22,087	33,598	1,612	5%
A1623		Total Oliver House	11,003	5,465	-50%	10,563	8,031	2,566	47%
A1624		Total Lease Property	-	-		-	-	-	
A1910	4	INSURANCE	-	-		-	-	-	
A1920	4	MUNICIPAL DUES	2,674	2,674	0%	2,674	2,674	-	0%
A1940		Purchase of Land	-	-		-	-	-	
A1950	4	Property Tax Expense	-	8,000		4,962	6,000		
A1990	4	CONTINGENCY	-	50,000		-	93,000	43,000	86%
TOTAL GOV'T SUPPORT			**466,217**	**590,617**	**27%**	**329,663**	**607,417**	**16,799**	**3%**
A3120		Total Police Department	1,235,525	1,240,090	0%	952,693	1,228,934	(11,156)	-1%
A3310		Traffic Control	-	-		-	-	-	
A3315		Stop DWI	-	-		-	-	-	
A3410		Total Fire Department	110,944	157,871	42%	315,330	156,935	(936)	-1%
A3620		Total Safety Inspections	100,483	103,065	3%	75,805	139,496	36,431	35%
TOTAL PUBLIC SAFETY			**1,446,952**	**1,501,025**	**4%**	**1,343,829**	**1,525,364**	**24,340**	**2%**
A4010		Total Health	3,011	3,000	0%	2,192	3,000	-	0%
TOTAL HEALTH			**3,011**	**3,000**	**0%**	**2,192**	**3,000**	**-**	**0%**
A5010		Total Street Administration	30,514	36,672	20%	31,036	38,777	2,106	6%
A5110		Total Street Maintenance	703,875	822,762	17%	563,955	861,515	38,753	5%
A5182	4	Street Lighting	112,968	112,000	-1%	78,350	118,000	6,000	5%
TOTAL TRANSPORTATION			**847,356**	**971,433**	**15%**	**673,341**	**1,018,293**	**46,859**	**5%**
A7140		Total Parks & Recreation	175,418	132,990	-24%	91,432	154,276	21,286	16%
A7410		Total Library	1,000	1,000	0%	1,000	1,000	-	0%
A7510		Total Historian	1,205	1,200	0%	877	1,200	-	0%
A7520	41	Total Historical Society	3,500	3,500	0%	3,500	3,500	-	0%
TOTAL CULTURE & RECREATION			**181,122**	**138,690**	**-23%**	**96,809**	**159,976**	**21,286**	**15%**
A8010		Total Zoning	4,594	6,833	49%	3,730	7,428	595	9%
A8015		Total Historic Preservation	4,673	5,738	23%	2,875	6,369	630	11%
A8020		Total Planning	587,425	326,638	-44%	18,667	12,823	(313,815)	-96%
A8760		Total Emergency Disaster	44,788	351,400		362,116	-	(351,400)	-100%
A8810		Total Cemetery	93,014	98,285	6%	67,807	137,352	39,067	40%
TOTAL HOME & COMMUNITY SERVICE			**734,495**	**788,894**	**7%**	**455,195**	**163,972**	**(624,922)**	**-79%**
A9010	8	STATE RETIREMENT	118,816	119,683	1%	112,603	118,574	(1,109)	-1%
A9015	8	POLICE RETIREMENT	182,090	197,326	8%	190,016	218,964	21,638	11%
A9025	8	LOSAP	116,250	137,113	18%	136,693	137,113	-	0%
		ENHANCED HEALTH BENEFITS VOLUNTEER							
A9025	8	FIRE	4,110	5,069		4,110	4,658	(411)	-8%
A9030	8	FICA/MEDICARE	151,173	158,523	5%	116,669	165,556	7,033	4%
A9040	8	WORKERS' COMP	18,095	22,406	24%	22,406	21,301	(1,105)	-5%
A9040	801	WORKERS' COMP - Fire	48,290	53,587	11%	53,587	46,151	(7,436)	-14%
A9050	8	Unemployment Insurance	-	-		11,103	-	-	
A9055	8	DISABILITY INS	6,499	6,984	7%	3,986	7,173	189	3%
A9060	8	HEALTH INS	362,992	362,194	0%	238,880	355,351	(6,843)	-2%
A9060	801	HEALTH INS - Retiree	13,478	18,662	38%	19,436	9,543	(9,119)	-49%
A9089	8	FLEX/MRA	16,997	12,656	-26%	11,983	11,685	(971)	-8%
TOTAL EMPLOYEE BENEFITS			**1,038,790**	**1,094,203**	**5%**	**921,472**	**1,096,068**	**1,865**	**0%**
A9710	6	Total Serial Bond Principal	305,000	270,000	-11%	270,000	275,000	5,000	2%
A9710	7	Total Serial Bond Interest	49,124	39,009	-21%	39,009	34,245	(4,764)	-12%
A9730	6	BAN Principal	53,070	49,950	-6%	53,070	118,000	68,050	136%
A9730	7	BAN Interest	8,110	15,356	89%	15,442	13,771	(1,585)	-10%
A9785	6	Fire Truck Lease Principal	-	-			-	-	
A9785	7	Fire Truck Lease Interest	-	-			-	-	
TOTAL DEBT SERVICE			**415,305**	**374,315**	**-10%**	**377,521**	**441,016**	**66,701**	**18%**
A9901	9	INTERFUND TRANSFERS	-	-		-	-	-	
TOTAL MISCELLANEOUS			**-**	**-**		**-**	**-**	**-**	
TOTAL ESTIMATED APPROPRIATIONS			**5,133,250**	**5,462,178**	**6%**	**4,200,022**	**5,015,106**	**(447,072)**	**-8%**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Board of Trustees				
A1010	100	Personal Services	17,226	16,741	16,741	-
A1010	410	Contractual Services				-
A1010	420	Phone/Internet/Utilities				-
A1010	460	Travel/Conferences				-
A1010	480	Professional & Training	-	1,000	1,000	-
A1010	500	Supplies & Materials				-
		Total Board of Trustees	**17,226**	**17,741**	**17,741**	**-**
		Village Justice				
A1110	100	Personal Services	21,898	22,259	22,259	0
A1110	120	Part Time	24,212	24,358	34,288	9,930
A1110	130	Court Security	5,237	6,534	5,772	(762)
A1110	150	Village Justice				-
A1110	160	Acting Village Justice				-
A1110	170	Court Clerks				-
A1110	401	Village Justice Grant				
A1110	410	Contractual Services	937	1,060	1,060	-
A1110	411	Interpreter Services				-
A1110	420	Phone/Internet/Utilities				-
A1110	450	Computer Service & Supply	292	1,014	325	(689)
A1110	470	Audit Fees				-
A1110	480	Professional & Training	312	1,000	310	(690)
A1110	500	Supplies & Materials	1,319	1,033	1,313	279
A1110	510	Computer Supplies				-
		Total Village Justice	**54,208**	**57,258**	**65,327**	**8,068**
		Mayor				
A1210	100	Personal Services	3,397	3,385	3,385	-
A1210	420	Phone/Internet/Utilities				-
A1210	480	Professional & Training	1,182	1,900	1,900	-
A1210	500	Supplies & Materials				-
		Total Mayor	**4,579**	**5,285**	**5,285**	**-**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Clerk - Treasurer				
A1325	100	Personal Services	101,583	107,939	108,230	291
A1325	111	Clothing Allowance	-	-	-	-
A1325	112	BCBS Buyout	-	-	-	-
A1325	410	Contractual Services	3,627	15,525	16,345	820
A1325	420	Phone/Internet/Utilities	377	578	579	1
A1325	450	Computer Services & Supplies	6,445	5,654	5,934	280
A1325	460	Conf/Training/ & Travel	-	-	-	-
A1325	470	Audit Fees	4,388	7,575	10,200	2,625
A1325	480	Professional & Training	1,276	2,423	6,506	4,083
A1325	500	Supplies & Materials	-	-	-	-
A1325	510	Computer Supplies	-	-	-	-
		Total Clerk - Treasurer	**117,695**	**139,694**	**147,794**	**8,101**
A1362	000	**Total Tax Processing**	**1,825**	**1,979**	**1,979**	**-**
		Village Attorney				
A1420	100	Personal Services	13,084	14,160	14,585	425
A1420	410	Contractual Services	71,006	25,000	25,000	-
A1420	480	Professional & Training				-
A1420	500	Supplies & Materials				-
		Total Attorney	**84,091**	**39,160**	**39,585**	**425**
		Elections				
A1450	410	Contractual Services	-	3,500	3,500	-
		Total Elections	**-**	**3,500**	**3,500**	**-**
		General Administration				
A1610	200	Equipment	-	-	-	-
A1610	410	Contractual Services	11,923	10,555	12,308	1,753
A1610	430	Insurance	11,215	12,445	12,795	350
A1610	450	Computer Service and Supply	8,586	12,051	11,642	(409)
A1610	480	Professional and Training	1,140	3,439	3,574	136
A1610	500	Supplies & Materials	7,126	7,692	11,140	3,449
		Total General Administration	**39,989**	**46,181**	**51,459**	**5,278**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Village Facilities				
A1620	100	Personal Services	46,581	49,665	50,707	1,042
A1620	110	Overtime				-
A1620	111	Clothing Allowance				-
A1620	112	BC/BS Health Buyout				-
A1620	151	Grants				-
A1620	410	Contractual Services	20,930	24,584	26,096	1,513
A1620	420	Phone/Internet/Utilities	6,401	6,156	5,993	(163)
A1620	430	Insurance	3,711	3,767	3,636	(130)
A1620	500	Supplies & Materials	6,589	13,315	14,469	1,154
		Total Village Owned Buildings	**84,212**	**97,487**	**100,902**	**3,416**
		Building & Grounds				
A1621	200	Equipment				-
A1621	400	Engineering				-
A1621	410	Contractual Services				-
A1621	412	Gas	834	1,394	1,200	(194)
A1621	420	Phone/Internet/Utilities				-
A1621	430	Insurance	23,826	27,519	29,067	1,548
A1621	500	Supplies & Materials	7	55,295	275	(55,020)
		Total Buildings & Grounds	**24,667**	**84,207**	**30,542**	**(53,666)**
		Fire House				
A1622	410	Contractual Services	8,848	15,169	16,129	960
A1622	420	Phone/Internet/Utilities	7,455	7,265	7,134	(131)
A1622	430	Insurance	7,093	9,052	9,836	783
A1622	450	Computer Service and Supply				-
A1622	500	Supplies & Materials	651	500	500	-
		Total Firehouse	**24,047**	**31,986**	**33,598**	**1,612**
		Oliver House				
A1623	410	Contractual Services	7,695	2,030	4,700	2,670
A1623	420	Phone/Internet/Utilities	3,048	3,035	2,931	(104)
A1623	500	Supplies & Materials	260	400	400	-
		Total Oliver House	**11,003**	**5,465**	**8,031**	**2,566**
		Leased Property				
A1624	410	Contractual Services	-	-	-	-
A1624	500	Supplies & Materials	-	-	-	-
		Total Leased Property	**-**	**-**	**-**	**-**
		Special Items				
A1910	400	Insurance				-
A1920	400	Municipal Dues	2,674	2,674	2,674	-
A1940	200	Purchase of Land/Right of Way	-	-	-	-
A1950	400	Property Tax Expense	-	8,000	6,000	(2,000)
A1990	400	Contingency	-	50,000	93,000	43,000
		Total Special Items	**2,674**	**60,674**	**101,674**	**41,000**
TOTAL GOV'T SUPPORT			**466,217**	**590,617**	**607,417**	**16,799**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Police Department				
A3120	100	Personal Services	1,057,974	1,076,263	1,061,092	(15,171)
A3120	120	Part Time	71,715	63,100	65,892	2,792
A3120	110	Overtime				-
A3120	111	Clothing Allowance				-
A3120	112	BC/BS Buyout				-
A3120	115	Employee Benefit Reserve				-
A3120	120	Part Time				-
A3120	130	Stipends				-
A3120	160	Holiday				-
A3120	190	Vacation Buyback				-
A3120	200	Equipment	35,880	43,538	41,068	(2,470)
A3120	410	Contractual Services	9,348	4,700	2,400	(2,300)
A3120	411	Vehicle Repairs	6,615	7,600	8,000	400
A3120	412	Gas & Oil	17,970	17,493	19,219	1,726
A3120	413	Uniform Maintenance	1,039	750	750	-
A3120	420	Phone/Internet/Utilities	3,208	3,182	3,471	289
A3120	430	Insurance	4,964	536	596	60
A3120	450	Computer Services & Supplies	6,718	6,078	4,195	(1,883)
A3120	470	Investigation Expenses				-
A3120	480	Professional & Training	5,823	2,500	2,500	(0)
A3120	500	Supplies & Materials	3,837	4,000	4,400	401
A3120	501	Step Grant				-
A3120	510	Computer Supplies	-	-	-	-
A3120	520	Weapons	3,825	3,800	3,800	-
A3120	530	Uniforms	6,611	6,550	11,550	5,000
A3120	531	Crime Control Grant (COPS)				-
A3120	540	Vehicle Supplies				-
A3120	800	Flexible Benefits				-
		Total Police Department	**1,235,525**	**1,240,090**	**1,228,934**	**(11,156)**
		Traffic Control				
A3310	100	Personal Services	-	-	-	-
		Total Traffic Control	**-**	**-**	**-**	**-**
		Stop DWI				
A3315	100	Personal Services	-	-	-	-
		Total Stop DWI	**-**	**-**	**-**	**-**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Fire Department				
A3410	400	Grants				-
A3410	410	Contractual Services	5,465	4,200	5,920	1,720
A3410	411	Vehicle Repairs	22,739	21,500	21,500	-
A3410	412	Gas & Oil	5,213	5,166	4,912	(254)
A3410	413	Department Contract	-	40,000	40,000	-
A3410	414	Equipment Repairs	4,850	3,300	3,300	-
A3410	415	Health Services	8,100	8,100	9,100	1,000
A3410	416	Ladder Testing	885	1,000	1,000	-
A3410	417	Building Repairs				-
A3410	418	New Third Assistant				-
A3410	420	Phone/Internet/Utilities	1,529	1,512	1,516	4
A3410	430	Insurance	21,928	23,243	21,127	(2,116)
A3410	450	Computer Services & Supplies	510	750	2,460	1,710
A3412	460	Conf/Training/ & Travel				-
A3410	480	Hose Testing	3,905	-	4,000	4,000
A3410	500	Supplies & Materials	955	1,100	1,100	-
A3410	510	Computer Supplies	-	-	-	-
A3410	520	Bunker Gear	27,326	27,000	21,000	(6,000)
A3410	530	Fire Supplies & Equipment	7,540	20,500	18,500	(2,000)
A3410	540	Air Paks				-
A3410	550	Helmets/Coats/Vests				-
A3410	560	Hoses/Fittings				-
A3410	570	Tools				-
A3410	580	Trucks Supplies				-
A3410	590	Haz-Mat	-	500	1,500	1,000
		Total Fire Department	**110,944**	**157,871**	**156,935**	**(936)**
		Safety Inspections				
A3620	100	Personal Services	94,273	98,052	133,712	35,660
A3620	111	Clothing Allowance				-
A3620	200	Equipment	-	-	-	-
A3620	410	Contractual Services	250	1,000	1,000	-
A3620	420	Phone/Internet/Utilities	377	378	379	1
A3620	450	Computer Services & Supplies	2,661	1,130	-	(1,130)
A3620	460	Conf/Travel/Mileage				-
A3620	480	Professional & Training	2,771	2,505	4,005	1,500
A3620	500	Supplies & Materials	151	-	400	400
A3620	510	Computer Supplies	-	-	-	-
		Total Safety Inspections	**100,483**	**103,065**	**139,496**	**36,431**
TOTAL PUBLIC SAFETY			**1,446,952**	**1,501,025**	**1,525,364**	**24,340**
		Health				
A4010	100	Personal Services	3,011	3,000	3,000	-
		Total Health	**3,011**	**3,000**	**3,000**	**-**
TOTAL HEALTH			**3,011**	**3,000**	**3,000**	**-**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Street Administration				
A5010	100	Personal Services	30,514	36,672	38,777	2,106
A5010	111	Clothing Allowance				-
A5010	410	Contractual Services				-
		Total Street Administration	**30,514**	**36,672**	**38,777**	**2,106**
		Street Maintenance				
A5110	100	Personal Services	331,531	319,542	364,487	44,945
A5110	120	Part Time	11,467	13,500	14,420	920
A5110	110	Overtime				-
A5110	111	Clothing Allowance				-
A5110	112	Health Buyout				-
A5110	130	Grant and Other				-
A5110	200	Equipment	75,241	157,155	89,896	(67,259)
A5110	210	Asphalt Concrete	131,026	179,701	212,292	32,591
A5110	220	Stone & Gravel	10,726	16,918	17,000	82
A5110	230	Crack Filling/Chip Sealing	-	8,000	8,000	-
A5110	250	Cold Patch	4,814	5,000	7,000	2,000
A5110	260	Storm Sewer	9,889	5,000	7,500	2,500
A5110	270	Curbing & Fabric	4,981	-	5,000	5,000
A5110	400	Engineering Fees	5,117	2,500	2,500	-
A5110	410	Contractual Services	20,568	8,908	16,400	7,493
A5110	411	Vehicle Repairs				-
A5110	412	Gas/Diesel/Oil/Lube	22,508	30,828	23,000	(7,828)
A5110	413	Vehicle & Equipment Repairs	16,502	12,000	16,500	4,500
A5110	414	Tires				-
A5110	415	Scape/Tree Removal	11,046	10,000	15,000	5,000
A5110	416	Safety Equipment				-
A5110	417	Drug Testing				-
A5110	418	Trash Removal				-
A5110	420	Phone/Internet/Utilities	2,460	1,866	1,786	(80)
A5110	430	Insurance				-
A5110	450	Computer Services & Supplies	-	-	-	-
A5110	460	Conf/Travel/Mileage				-
A5110	480	Professional & Training	1,224	2,500	2,500	-
A5110	490	Sidewalk Program	6,640	8,000	12,000	4,000
A5110	500	Supplies & Materials	11,519	12,344	16,234	3,890
A5110	520	Salt & Sand	24,835	25,000	26,000	1,000
A5110	530	Tools				-
A5110	540	Signs & Posts	1,780	4,000	4,000	-
		Total Street Maintenance	**703,875**	**822,762**	**861,515**	**38,753**
		Street Lighting				
A5182	000	Street Lighting	112,968	112,000	118,000	6,000
		Total Street Lighting	**112,968**	**112,000**	**118,000**	**6,000**
TOTAL TRANSPORTATION			**847,356**	**971,433**	**1,018,293**	**46,859**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Parks & Recreation				
A7140	100	Personal Services	55,078	56,157	57,838	1,681
A7140	120	Part Time	50,116	54,510	58,325	3,815
A7140	111	Clothing Allowance				-
A7140	151	Grants				-
A7140	160	Lifeguards				-
A7140	170	Playground Leaders				-
A7140	180	Park Attendants				-
A7140	200	Equipment	28,746		15,720	15,720
A7140	410	Contractual Services	23,300	-	915	915
A7140	412	Field Trips	2,978	3,000	3,000	-
A7140	413	Playground Equip Repairs	1,800	2,500	2,500	-
A7140	415	Scape/Tree/Flowers	4,172	4,200	4,200	-
A7140	416	Keuka Outlet Trail Maint	320	500	500	-
A7140	420	Phone/Internet/Utilities	616	599	607	8
A7140	430	Insurance				-
A7140	450	Computer Services & Supplies	-	-	-	-
A7140	460	Conf/Travel/Mileage				-
A7140	480	Professional & Training	310	1,000	-	(1,000)
A7140	500	Supplies & Materials	2,067	1,850	2,062	212
A7140	510	Computer Supplies	-	-	-	-
A7140	520	Lifeguard/Beach Supplies	2,806	1,025	1,160	135
A7140	530	Playground Supplies	1,589	1,750	1,850	100
A7140	540	Park Maintenance	788	4,900	1,400	(3,500)
A7140	550	Boat Launch Maintenance	732	1,000	4,200	3,200
A7140	560	Park Grant				-
A7140	561	Park Grant Waterfront and Trail	-	-	-	-
		Total Parks & Recreation	**175,418**	**132,990**	**154,276**	**21,286**
		Library				
A7410	410	Contractual Services	1,000	1,000	1,000	-
		Total Library	**1,000**	**1,000**	**1,000**	**-**
		Historian				
A7510	100	Personal Services	1,205	1,200	1,200	-
A7510	410	Contractual Services				-
		Total Historian	**1,205**	**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			**181,122**	**138,690**	**159,976**	**21,286**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Zoning				
A8010	100	Personal Services	3,889	6,433	6,628	195
A8010	410	Contractual Services	316	100	500	400
A8010	480	Professional & Training	390	300	300	-
		Total Zoning	**4,594**	**6,833**	**7,428**	**595**
		Historic Preservation				
A8015	100	Personal Services	4,502	4,288	4,419	130
A8015	410	Contractual Services	-	-	-	-
A8015	480	Professional & Training	166	700	1,200	500
A8015	500	Supplies & Materials	6	750	750	-
		Total Historic Preservation	**4,673**	**5,738**	**6,369**	**630**
		Planning				
A8020	100	Personal Services	9,595	8,772	9,038	266
A8020	410	Contractual Services	576,993	315,182	500	(314,682)
A8020	450	Computer Services & Supplies	-		600	600
A8020	480	Professional & Training	127	485	485	-
A8020	490	Engineering Fees	692	2,000	2,000	-
A8020	500	Supplies & Materials	18	200	200	-
		Total Planning	**587,425**	**326,638**	**12,823**	**(313,815)**
		Emergency Disaster Work				
A8760	100	Personal Services	72	12,500	-	(12,500)
A8760	210	Asphalt Concrete	-	-	-	-
A8760	220	Stone & Gravel	880	1,250	-	(1,250)
A8760	260	Storm Sewer Maintenance	-	9,000	-	(9,000)
A8760	400	Engineering	6,430	-	-	-
A8760	410	Contractual Services	36,842	328,650	-	(328,650)
A8760	412	Gas/Diesel/Oil/Lube	-	-	-	-
A8760	415	Landscape/Tree Removal	-	-	-	-
A8760	490	Sidewalk Repairs	-	-	-	-
A8760	500	Supplies and Materials	564	-	-	-
A8760	540	Signs & Posts	-	-	-	-
A8760	550	Rent or Lease	-	-	-	-
A8760	560	Flood Plain Restoration	-	-	-	-
		Total Emergency Disaster Work	**44,788**	**351,400**	**-**	**(351,400)**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Cemetery				
A8810	100	Personal Services	45,805	47,448	48,699	1,251
A8810	120	Part Time	20,878	27,723	29,633	1,911
A8810	110	Overtime				-
A8810	111	Clothing Allowance				-
A8810	160	Summer Labor				-
A8810	180	Paid Holiday DBL				-
A8810	200	Equipment	15,128	10,044	46,268	36,223
A8810	410	Contractual Services	318	-	349	349
A8810	411	Vehicle Repairs	-	-	-	-
A8810	412	Gas & Oil	3,329	4,528	3,500	(1,028)
A8810	413	Vehicle & Equipment Repairs	1,174	1,500	1,600	100
A8810	414	Tires				-
A8810	415	Land/Tree Removal	3,000	5,000	5,000	-
A8810	416	Safety Equipment				-
A8810	420	Phone/Internet/Utilities	2,404	1,517	1,628	111
A8810	450	Computer Services & Supplies	-	-	-	-
A8810	500	Supplies & Materials	979	525	675	150
A8810	510	Computer Supplies	-	-	-	-
		Total Cemetery	**93,014**	**98,285**	**137,352**	**39,067**
		TOTAL HOME & COMMUNITY SERVICE	**734,495**	**788,894**	**163,972**	**(624,922)**

		ACCOUNTS	2018-19 Actual	2019-20 Adopted Budget	2020-21 Adopted Budget	Change from 2019-20
		Benefits				
A9010	800	STATE RETIREMENT	118,816	119,683	118,574	(1,109)
A9015	800	POLICE RETIREMENT	182,090	197,326	218,964	21,638
A9025	800	LOSAP	116,250	137,113	137,113	-
A9025	801	ENHANCED HEALTH BENEFITS VOLUNTEER FIRE	4,110	5,069	4,658	(411)
A9030	800	FICA/MEDICARE	151,173	158,523	165,556	7,033
A9040	800	WORKERS' COMP	18,095	22,406	21,301	(1,105)
A9040	801	WORKERS' COMP - Fire	48,290	53,587	46,151	(7,436)
A9050	800	UNEMPLOYMENT INS	-	-	-	-
A9055	800	DISABILITY INS	6,499	6,984	7,173	189
A9060	800	HEALTH INS	362,992	362,194	355,351	(6,843)
A9060	801	HEALTH INS - Retiree	13,478	18,662	9,543	(9,119)
A9089	800	FLEX/MRA	16,997	12,656	11,685	(971)
TOTAL EMPLOYEE BENEFITS			**1,038,790**	**1,094,203**	**1,096,068**	**1,865**
		Serial Bond Principal				
A9710	610	Bonds - Fire Truck	-	-	-	-
A9710	620	Bonds - Emergency Truck	-	-	-	-
A9710	640	Bond - New Village Office	175,000	180,000	180,000	-
A9710	650	Bond - New Firehouse	35,000	35,000	35,000	-
A9710	660	Bond - Parking Lot	5,000	5,000	5,000	-
A9710	670	Bond - Road Reconstruction	90,000	50,000	55,000	5,000
		Total Serial Bond Principal	**305,000**	**270,000**	**275,000**	**5,000**
		Serial Bond Interest				-
A9710	710	Bonds - Fire Truck	-	-	-	-
A9710	720	Bonds - Emergency Truck	-	-	-	-
A9710	740	Bond - New Village Office	32,256	28,506	25,581	(2,925)
A9710	750	Bond - New Firehouse	2,346	1,564	782	(782)
A9710	760	Bond - Parking Lot	414	276	138	(138)
A9710	770	Bond - Road Reconstruction	14,108	8,663	7,744	(919)
		Total Serial Bond Interest	**49,124**	**39,009**	**34,245**	**(4,764)**
A9730	600	BAN Principal	53,070	49,950	30,000	(19,950)
A9730	700	BAN Interest	8,110	15,356	13,771	(1,585)
A9730	601	Fire Truck Lease Principal	-	-	88,000	88,000
A9730	700	Fire Truck Lease Interest	-	-	-	-
TOTAL DEBT SERVICE			**415,305**	**374,315**	**441,016**	**66,701**
		Transfers				
A9901	900	INTERFUND TRANSFERS	-	-	-	-
TOTAL TRANSFERS			-	-	-	-
TOTAL APPROPRIATIONS			**5,133,250**	**5,462,178**	**5,015,106**	**(447,072)**

Property Tax Allocation

2020-21 Tax Levy = $3,181,603

Township	Assessed Value Used For Apportionment	Equalization Rate	Full Value Used For Apportionment	Percentage of Levy	Apportioned Share	Tax Rate ($ per 1,000)	Percent of Tax Levy
Benton	22,672,898	1.0000	22,672,898	0.101404	322,627.82	14.229668	10.1404%
Jerusalem	6,298,703	0.9600	6,561,149	0.029345	93,362.97	14.822571	2.9345%
Milo	194,355,376	1.0000	194,355,376	0.869251	2,765,612.52	14.229668	86.9251%
Total	223,326,977		223,589,423	1.000000	3,181,603.31		100.00%

Property Tax Allocation

2019-20 Tax Levy = $3,164,586

Township	Assessed Value Used For Apportionment	Equalization Rate	Full Value Used For Apportionment	Percentage of Levy	Apportioned Share	Tax Rate ($ per 1,000)	Percent of Tax Levy
Benton	19,718,633	0.9400	20,977,269	0.096246	304,579.03	15.446255	9.6246%
Jerusalem	6,157,798	1.0000	6,157,798	0.028253	89,408.02	14.519480	2.8253%
Milo	171,737,501	0.9000	190,819,446	0.875501	2,770,599.03	16.132755	87.5501%
Total	197,613,932		217,954,513	1.000000	3,164,586.09		100.00%

Property Tax Allocation

2018-19 Tax Levy = $2,988,444

Township	Assessed Value Used For Apportionment	Equalization Rate	Full Value Used For Apportionment	Percentage of Levy	Apportioned Share	Tax Rate ($ per 1,000)	Percent of Tax Levy
Benton	19,545,943	0.9900	19,743,377	0.097712	292,005.92	14.939464	9.7712%
Jerusalem	4,849,961	0.9000	5,388,846	0.026670	79,701.40	16.433411	2.6670%
Milo	171,617,504	0.9700	176,925,262	0.875618	2,616,736.96	15.247495	87.5618%
Total	196,013,408		202,057,484	1.000000	2,988,444.28		100.00%

Property Tax Allocation

2017-18 Tax Levy = $2,888,047

Township	Assessed Value Used For Apportionment	Equalization Rate	Full Value Used For Apportionment	Percentage of Levy	Apportioned Share	Tax Rate ($ per 1,000)	Percent of Tax Levy
Benton	18,987,651	1.0000	18,987,651	0.094730	273,583.54	14.408499	9.4730%
Jerusalem	4,840,984	0.9200	5,261,939	0.026252	75,816.64	15.661412	2.6252%
Milo	170,905,211	0.9700	176,190,939	0.879019	2,538,646.91	14.854122	87.9019%
Total	194,733,846		200,440,529	1.000000	2,888,047.09		100.00%

VILLAGE OF VILLAGE OF PENN YAN
EXEMPT PROPERTIES ON 2020-2021 TAX ROLL

TYPE OF EXEMPTION	BENTON # EXEMPT PARCELS	BENTON EXEMPT AMOUNT	BENTON % OF VALUE EXEMPTED	MILO # EXEMPT PARCELS	MILO EXEMPT AMOUNT	MILO % OF VALUE EXEMPTED	JERUSALEM # EXEMPT PARCELS	JERUSALEM EXEMPT AMOUNT	JERUSALEM % OF VALUE EXEMPTED
Village of Penn Yan	2	9,200	0.02%	58	12,800,500	4.22%	3	2,519,792	26.45%
Township	-	-	0.00%	1	151,600	0.05%	1	78,125	0.82%
County of Yates	-	-	0.00%	5	29,023,700	9.56%	-	-	0.00%
State of New York	-	-	0.00%	3	1,679,500	0.55%	-	-	0.00%
United States of America	-	-	0.00%	2	1,173,600	0.39%	-	-	0.00%
Aged	4	65,189	0.16%	32	878,650	0.29%	1	10,833	0.11%
Veterans	26	546,995	1.33%	211	4,286,924	1.41%	6	149,948	1.57%
Facilities Development Corp	-	-	0.00%	3	3,522,100	1.16%	-	-	0.00%
IDA	2	114,400	0.28%	20	22,163,500	7.30%	-	-	0.00%
Business Investment	3	193,465	0.47%	1	140,000	0.05%	-	-	0.00%
Veterans Organization	-	-	0.00%	1	374,200	0.12%	-	-	0.00%
Historical Society	-	-	0.00%	1	181,300	0.06%	-	-	0.00%
Historic Property	-	-	0.00%	1	50,000	0.02%	-	-	0.00%
Clergy	-	-	0.00%	3	185,900	0.06%	-	-	0.00%
Agricultural	1	62,733	0.15%	-	-	0.00%	1	139,583	1.47%
Penn Yan Schools	-	-	0.00%	14	15,255,600	5.02%	-	-	0.00%
Churches (Religious)	1	768,100	1.87%	23	11,630,200	3.83%	-	-	0.00%
Charitable & Non Profit	-	-	0.00%	12	2,268,000	0.75%	1	66,667	0.70%
Health Care & Mental Health	8	16,649,800	40.53%	15	3,527,400	1.16%	-	-	0.00%
Telephone and Telegraph Equipment	-	-	0.00%	1	19,615	0.01%	-	-	0.00%
Enhanced Star	-	-	0.00%	-	-	0.00%	-	-	0.00%
Basic Star 1999-2000	-	-	0.00%	-	-	0.00%	-	-	0.00%
	47	**18,409,882**	**44.81%**	**407**	**109,312,289**	**36.00%**	**13**	**2,964,948**	**31.12%**
Equalized Total Assessed Value		**41,082,780**			**303,667,665**			**9,526,097**	

Total Exempt Amount	**130,687,119**
Total Equalized Assessed Value	**354,276,542**
Total % of Value Exempted	**36.89%**

VILLAGE OF PENN YAN
2020-2021 SCHEDULE OF SALARIES AND WAGES

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2020-2021 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%	22,259	
A1110	Part-Time Police Officer	100%	5,772	
A1110	Acting Justice	100%	6,000	
A1110	Court Clerk	100%	1,768	
A1110	Court Clerk	100%	17,680	
A1111	Court Clerk	100%	8,840	62,319
A1210	Village Mayor	70%	3,385	3,385
A1325	Clerk-Treasurer	40%	32,100	
A1325	Deputy Clerk-Treasurer	15%	9,413	
A1325	Deputy Clerk	70%	33,753	
A1325	Deputy Clerk	45%	22,163	
A1325	Account Clerk	25%	10,803	108,230
A1220	Village Attorney	40%	14,585	14,585
A1620	Building Maintenance Mechanic	100%	50,707	50,707
A3120	Police Chief	100%	85,666	
A3120	Confidential Assistant to the Chief	100%	46,399	
A3120	Investigator	100%	78,576	
A3120	Sergeant	100%	84,240	
A3120	Sergeant	100%	78,773	
A3120	Sergeant	100%	79,501	
A3120	Sergeant	100%	82,522	
A3120	School Resource Oficer	100%	80,838	
A3120	Officer	100%	76,678	
A3120	Officer	100%	80,890	
A3120	Officer	100%	67,355	
A3120	Officer	100%	81,357	
A3120	Officer	100%	72,952	
A3120	Officer	100%	74,144	
A3120	Part-Time Police Officers	100%	68,642	1,138,534
A3620	Code Enforcement Officer	100%	52,654	
A3620	PT Deputy Code Enforcement Officer	100%	32,625	
A3620	Senior Typist	100%	48,433	133,712
A4010	Health Officer	100%	3,000	3,000
A5010	Director of Public Works	25%	22,465	
A5010	Deputy Director of Public Works	25%	16,313	38,777
A5110	DPW Supervisor	100%	74,198	
A5110	HEO	100%	68,383	
A5110	HEO	100%	59,911	
A5110	HEO	100%	57,225	
A5110	HEO	100%	52,003	
A5110	HEO	100%	52,768	
A5110	Part Time Laborer	100%	12,320	
A5110	Seasonal Laborer	100%	2,100	378,907

VILLAGE OF PENN YAN
2020-2021 SCHEDULE OF SALARIES AND WAGES

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2020-2021 SALARY	DEPT TOTAL
A7120	Lifeguard(s)	100%	20,321	
A7120	Park Laborer(s)	100%	26,814	
A7120	Playground Leader(s)	100%	11,189	
A7120	Recreation Director	100%	57,838	116,163
A7510	Historian	100%	1,200	1,200
A8010	ZBA Secretary	100%	6,628	6,628
A8015	Historic Preservation Secretary	100%	4,419	4,419
A8020	Planning Board Secretary	100%	9,038	9,038
A8810	Building Maintenance Mechanic	100%	48,699	
A8810	Laborer(s)	100%	29,633	78,332
				2,164,678