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# HOW THE VILLAGE OF PORT HENRY AND THE TOWN OF MORIAH CURRENTLY PROVIDE MUNICIPAL SERVICES

***Services Provided, Personnel, Resources,  
Revenues, Costs and Key Findings***

***The “What Exists” Report  
Prepared for the Dissolution Steering Committee***

***November 2, 2009***

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***Notes on financial data in the report:***

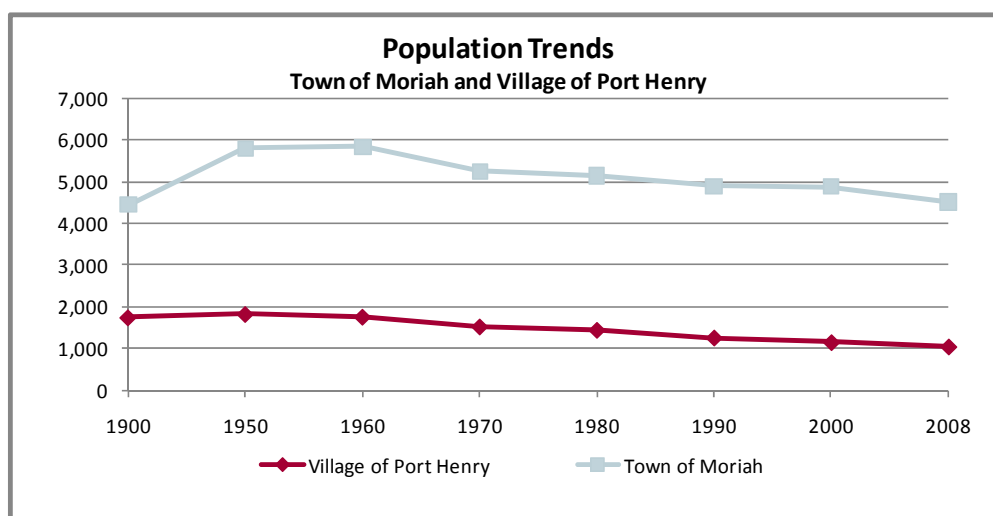
- Financial information is based primarily on 2009 budget information (calendar year for the Town, and the fiscal year ending May 31, 2010 for the Village) and the prior fiscal year actual revenue and expenditure data provided by the Village and Town.
- Financial information for previous years referenced in this report was provided by the Village and the Town. Expenditure and revenue information included in this report is based on reporting by the Village and the Town to the New York State Office of the Comptroller (OSC).
- Employee benefit costs for the 2008 calendar year were provided by the Town of Moriah and the Village of Port Henry.
- Additional data was also provided by others interviewed by CGR for this study.

# INTRODUCTION

This report provides an overview of municipal services and financial information for the Village of Port Henry and the Town of Moriah, New York. It constitutes the study's "What Exists" Report, and presents relevant Village and Town service and fiscal metrics. The Center for Governmental Research (CGR), the study consultant, developed this report on behalf of the Committee. This What Exists Report will serve to establish a foundation for examining options for the future.

## *Village & Town Population – per U.S. Census estimates*

- 23% of the population of the Town of Moriah – a 65 square-mile area – reside within the 1.2 square miles that comprise the Village of Port Henry.
- Both the Village and the Town have experienced declines in population since at least 1960, and today the population is 1,050 in the Village and about 4,500 in the Town.



## *Where Residents Live*

See Appendix A for a map showing the population of the Town by census block, based on Census 2000 data.

## *Staffing by Major Functional Areas*

Based on staffing levels in the most recent fiscal year (2008 in the Town; 2008-09 in the Village), and excluding elected leaders, a total of 56 full, part-time and seasonal employees work for Village and Town government. As the chart on the next page shows, the breakdown is:

- Full-time = 33, with 9 in the Village and 24 in the Town
- Part-time = 12, with 1 in the Village and 11 in the Town
- Seasonal = 11, with 5 at the Village Beach/Campsite and 6 at the Town Beach/Campsite

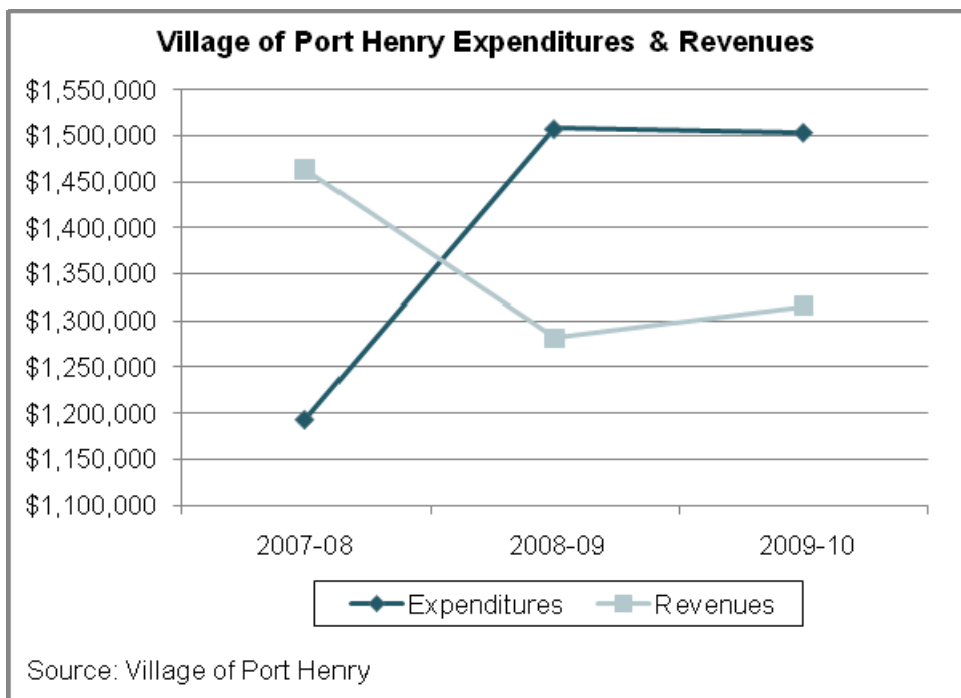
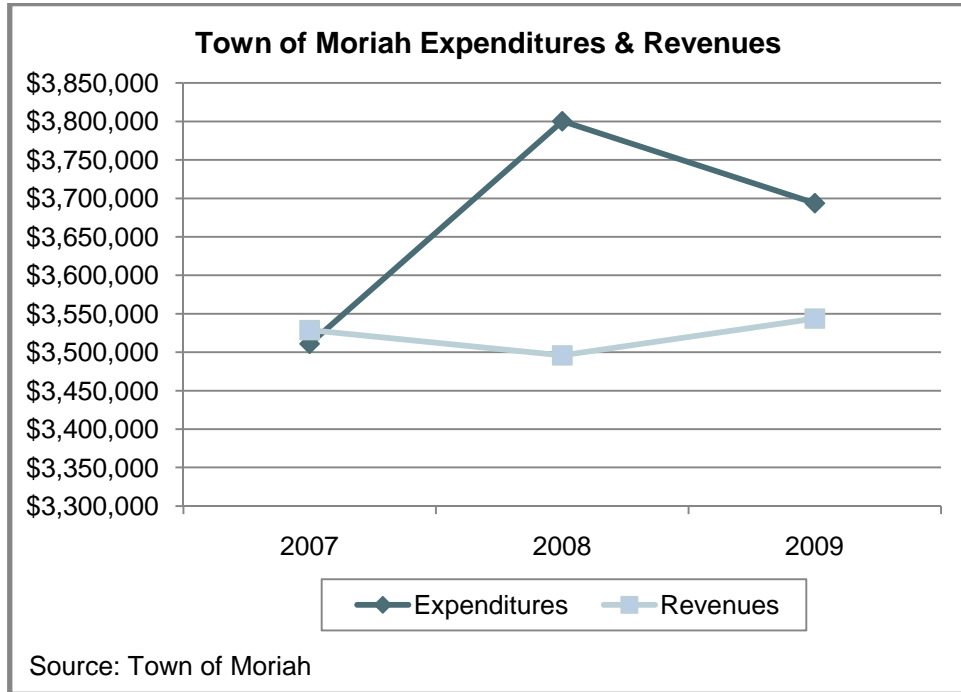
Current Staffing - Village & Town					
Area	Village FT	Village PT	Town FT	Town PT	Totals
Highway	5		10		15
Water/Sewer/WWTP	2		4		6
Bldgs. & Grounds			2	1	3
Police			2		2
Transfer Station			1	1	2
Court			1	2	3
Administration*	2		4	1	7
Assessor				3	3
Code Enforcement		1		1	2
Seniors - Driver				1	1
Animal Control				1	1
Beach Campsite**		5		6	
<i>Totals</i>	9	6	24	17	56

\* In Town, Administration includes supervisor

\*\*Beach/campsites are seasonal (in the summer of 2009, the Village reduced its seasonal staff to three plus one substitute)

## Expenditures & Revenue Trends 2007-2009

As the graph on the next page shows, in the most recent fiscal year, and also in the current budget year, Village and Town revenues are not covering expenditures.



## ***Revenues & Expenditures for the Village (2009-10) and Town (2009)***

Current combined budgeted revenues for the Village and Town, excluding capital projects = \$4.8 million

- Village = \$1.3 million (27%)
- Town = \$3.5 million (73%)

Current combined budgeted expenses for the Village and Town, excluding capital projects = \$5.2 million

- Village = \$1.5 million (29%)

(Of above total, \$3,000 is budgeted as payment to the Town to support the Townwide youth program.)

- Town = \$3.7 million (71%)

(Of above total, nearly \$141,000 is budgeted to be paid to the Village which operates the joint sewer plant on behalf of both municipalities.)

**Note:** See Appendix B for detailed budget information for most recent three years: (B-1) summaries of revenues and expenditures; (B-2) Village revenues; (B-3) Village expenditures (B-4) Town revenues; (B-5) Town expenditures.

## ***Taxable Assessed Value***

Tax rates for the Town (2009) and Village (2009-10) are associated with the following taxable assessed values (TAV):

Town	\$185,836,094	
Town-outside-Village	\$140,742,138	(76% of Town TAV)
Village	\$ 45,093,956	(24% of Town TAV)

## ***Tax Exempt Property***

Based on assessed value, as of July 1, 2009:

32% of the of property in the Village is tax exempt

31% of the property in the Town is tax exempt

### ***Guideline for Thinking About Cost Savings and How that Might Translate to Tax Savings***

Because the Town and Village have significantly different net property valuations across which to spread their respective tax levies, a “penny” on the tax rate generates a different amount in both. CGR provides a guideline for calculating the tax impact associated with changing the tax levy, assuming no changes to taxable assessed values in the two communities. For every tax levy change of \$10,000, and based on current budgets, CGR estimates the impact would be:

- Town - \$0.05 per \$1,000 of equalized taxable valuation
- Town-outside-Village (TOV) - \$0.06 per \$1,000 of equalized taxable valuation
- Village - \$0.20 per \$1,000 of equalized taxable valuation

### ***Employee Benefits***

Employee benefits costs for the Village and Town, based on the 2008 calendar year, including all employee (except unemployment insurance) and retirement benefit costs = \$911,380

- Village = \$187,275 (21%)
- Town = \$724,105 (79%)

The Village currently has five retired employees and one spouse of a retiree receiving benefits. Three retired employees are under age 65 and receive health insurance benefits, and the others are over age 65 and receive Medicare supplement and prescription coverage benefits only. Total benefit costs for retirees (year ended 5-31-09) was about \$34,000, with Village taxpayers funding this expense. If a retiree dies, all benefits for the spouse cease.

The Town currently has 14 retirees and six spouses receiving benefits. If a retiree dies, all benefits for the spouse cease. The total benefit cost for retirees was \$107,642 in 2008. Retiree costs in the Town are allocated to taxpayers Townwide.

*Note:* the Village does not pay unemployment insurance, but self insures and had no claims in the most recent fiscal year. The Town paid a total of \$17,690 for unemployment insurance in 2008, which essentially paid for unemployment benefits received by seasonal workers at the campground.



### ***Fund Balances Village and Town***

- Total fund balances in the Village = \$600,000 (including \$87,500 in joint sewer)
- Total fund balances in the Town (excluding districts) = \$995,000
  - 49% in Townwide general fund
  - 29% in the Town-outside-Village (TOV) Highway fund
  - 22% in the Townwide Highway fund

<b>Town and Village Fund Balances</b>		
	<b>Fund / Purpose</b>	<b>Fund Balance</b>
<b>Town of Moriah (Balance as of 7-31-09)</b>	General Townwide	\$490,486
	General TOV	\$4,062
	Highway Townwide	\$216,106
	Highway TOV	\$284,285
	Water District #1*	\$101,006
	Water District #2*	\$62,860
	Water District #3*	\$10,021
	Sewer District*	\$331,504
	<b>TOTAL</b>	<b>\$1,500,330</b>
	<b>TOTAL excluding Districts*</b>	<b>\$994,939</b>
<b>Village of Port Henry (Balance as of 6-1-09)</b>	General	\$330,447
	Water (Village-wide)	\$78,188
	Sewer (Village-wide)	\$103,163
	Joint Sewer	\$87,534
	<b>TOTAL</b>	<b>\$599,332</b>
	<b>TOTAL excluding Joint Sewer**</b>	<b>\$511,798</b>

\*In the Town, water and sewer district fund balances only apply to the districts

\*\*Joint Sewer = Wastewater Treatment Plant Project of Village and Town

Sources: Village and Town

### ***Village and Town Debt***

The information below shows all debt in the Village and Town as of September 30, 2009. We note that the debt for the joint sewage treatment plan is carried under the sewer fund debt (Village) and sewer district debt (Town), per mutual agreement.

<b>Village of Port Henry Debt</b> (As of 9-30-09)	
<b>Fund / Purpose</b>	<b>Principal Outstanding</b>
General	\$282,922
Water (Village-wide)	\$822,000
Sewer (Village-wide)	\$2,315,231
<b>Village TOTAL</b>	<b>\$3,420,153</b>
<b>Village TOTAL excluding Water &amp; Sewer*</b>	<b>\$282,922</b>

\*Water and sewer district debt is only levied on users in specific districts in the Town. The Village is considered a district for comparison purposes.

<b>Town of Moriah Debt</b> (As of 9-30-09)	
<b>Fund / Purpose</b>	<b>Principal Outstanding</b>
General Townwide	\$517,900
Highway Townwide	\$48,505
Water District #1	\$2,891,714
Water District #2	\$2,293,583
Sewer District	\$3,550,901
<b>Townwide TOTAL</b>	<b>\$9,302,603</b>
<b>Townwide TOTAL excluding Water &amp; Sewer*</b>	<b>\$566,405</b>

\*Water and sewer district debt is only levied on users in specific districts in the Town. The Village is considered a district for comparison purposes.

*Sources: summary and detailed data provided by the Village and Town*

### ***Water and Sewer Debt – Additional Detail***

*Town:* water and sewer debt service is not a burden paid by all Town taxpayers, but only by those in the districts (see Appendix D for map of water districts in the Town). The Town has three water districts and a single sewer district. The Town bills for water and sewer once a year, and includes coupons for quarterly payment. Total bills sent annually by the Town number 1,100 since many users are billed for both water and sewer. See the chart below for additional detail.

Town District	Number Billed	Debt	Notes
Water #1 (Moriah)	575	\$3 million	User fee = \$270 per year.  Debt fee = \$1.93 per \$1,000 assessed value (2009)
Water #2 - Mineville-Witherbee	433	\$2.4 million	User fee = \$270 per year.  Debt fee = \$2.30 per \$1,000 assessed valuation (2009)
Water #3 – near south end of Village	26	No	Receive Village water. For each user, Town bills Village rate (\$312 per year) + \$22. Town sends \$312 to Village, and retains \$22 per user per year.
Sewer District	740 for sewer service; plus 90 billed just for debt service (\$184/year) since use own septic systems	\$3.6 million	User fee = \$420 per year, of which \$184 is for debt.

*Village:* water and sewer debt for the Village is not part of the property tax levy. The debt service charges on water and sewer bills are used to pay these debts. These expenses are a burden on water and sewer users, not Village taxpayers, although in many instances they are the same people. The Village bills for water and sewer twice a year. Total bills sent each billing cycle by the Village number about 550 with 525 of them for both water and sewer. A small number of residents living on the outskirts of the Village have septic systems and do not receive a sewer bill for either sewer operations or debt.

The majority of the Village is metered, and water billings are based on usage. Over 50% of water users are billed at the minimum rate (18,000 gallons or less) which, every six months, is \$71 plus \$49 for debt, for a total of \$240 per year. For sewer, there is a flat rate, every six months, of \$125 plus \$65 for debt, for an annual charge of \$380 a year.

### Unions Representing Workers in the Village and Town

Teamsters Local 294 represents all union employees of both the Village and the Town. Union employees in the Village include DPW staff (excluding the superintendent) and water and wastewater departments for a total of 6 fulltime employees. The Town union represents full and regular part-time employees of the highway, water, sewer and police departments, excluding the highway superintendent and water/sewer supervisor for a total of 8 full-time and 1 part-time employees. Both contracts expire in 2010. CGR analyzed key provisions of the contracts that would be relevant should Village DPW and water/sewer staff become Town employees in the event of dissolution of the Village. As the next chart shows, many aspects of the contracts are similar.

#### Comparison of Key Provisions of Union Contracts – Village and Town

	TOWN UNION		VILLAGE
	Highway	Water	
<b>Workday/Work Week</b>	Same		Same
<b>Overtime</b>	Same		Same
<b>Emergency Call Out</b>	Same		Same
<b>Clothing/Boot Allowance</b>	\$400	\$250	\$200
<b>Holiday</b>	Same	Same	Same
<b>Vacation</b>	Same		Same
<b>Sick</b>	Same		Same
<b>Personal</b>	Same		Same
<b>Bereavement</b>	Same		Same
<b>Retirement</b>	Should examine - may differ on health benefits in retirement		
<b>Health</b>	Town has richer benefits program, requires smaller % employee contribution		
<b>Seniority</b>	Same		Same
<b>Longevity</b>	5-9yrs=\$200/yr; 10-14yrs=\$400/yr; 15-19yrs=\$600/yr; +20=800/yr	Same as Highway	10-14yrs=\$300/yr; 15-19yrs=\$400/yr; +20=\$600/yr
<b>Wages 2010</b>	H.E.O.'s=\$16.40/hr; Laborers=\$15.23/hr	Plant Operator=\$17.01/hr; Maintenance Person=\$16.40/hr	\$16.20/hr – effective June 1, 2010

Sources: Village Union Contract (Jan 1, 2008 - May 31, 2010); Town Union Contract (Jan 1, 2008 - Dec. 31, 2010)

## SERVICES PROVIDED TOWNWIDE

### Already Consolidated

Over the past 15 years, the Village and Town have consolidated their police, assessor's office, justice court system, and animal control function. All of them are now provided only by the Town with taxes allocated to taxpayers Townwide. The municipalities also have a consolidated wastewater treatment plant that is operated by the Village on behalf of both municipalities. With the exception of the wastewater treatment plant, the study team did not address any of the consolidated services, since neither Village dissolution nor shared services apply to these services. Thus, detailed information on already consolidated services is not part of this report.

### ***Not Studied as Part of this Project***

In addition, there are other services that have traditionally been provided by the Town with little or no support from the Village, except as indicated below, and the Committee also did not focus on them for this report. Key examples:

- Transfer Station
- Senior Citizens Program (bus driver does refuel the van at Village garage)
- Summer Youth Program (Village contributes \$3,000 to the Town for this program)
- Historian (contractual arrangement with the Town, Village expends funds only for historical materials supplied directly to the Village.)
- Hudson Headwaters provides medical services (Town Building & Grounds maintains clinic building)
- Support for the Moriah Ambulance (\$22,000 budgeted for 2009 by the Town)

Also included in the not studied category are those relatively small expenditures which will most likely become Townwide expenditures in the event the Village dissolves. Key examples include:

- Support for the Sherman Library – currently the Town provides \$6,000 a year and the Village \$3,000 to bolster the library’s endowment fund, which no longer covers all expenses
- Celebrations – currently the Town provides \$3,375 and the Village \$3,000 a year for the community’s Labor Day celebration

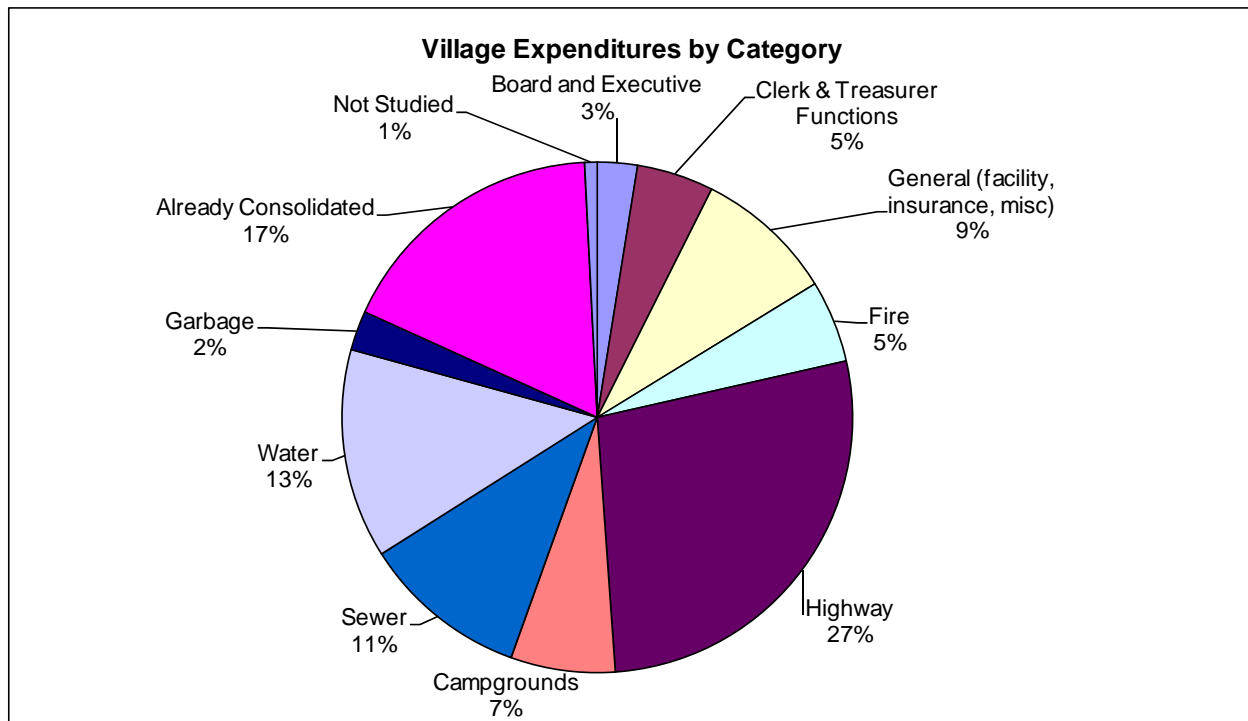
**Note:** “Not studied” does not mean expenditures won’t be accounted for in the Final Options Report that will provide information on potential cost shifts, efficiencies, etc. in the event the Village dissolves. Changes that result from dissolution will be factored into the final analysis.

## **SERVICE AREAS THAT ARE THE FOCUS OF THIS REPORT**

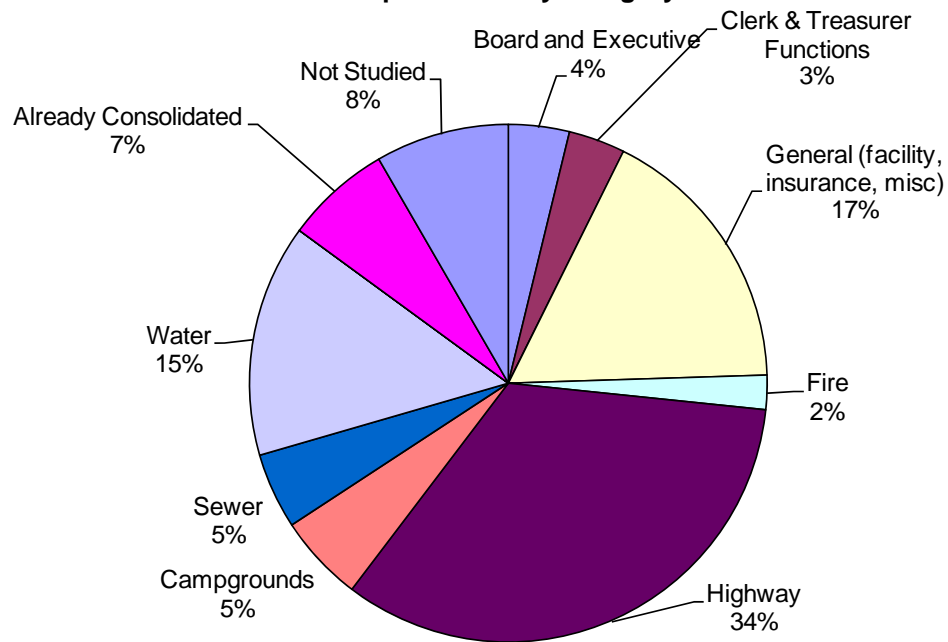
The next three charts, based on the most recent fiscal year expenditures (Village 2008-09 and Town 2008) graphically show not only which service areas we do not focus on in this report (“already consolidated” and “not studied”) but also those that we do spotlight – in the Village, the Town, and combined Village and Town. The percentages in the charts are approximate and are offered to provide a visual picture of where money is spent. The focus areas are:

- General Government
  - Boards and Executive
  - Clerk/Treasurer Function

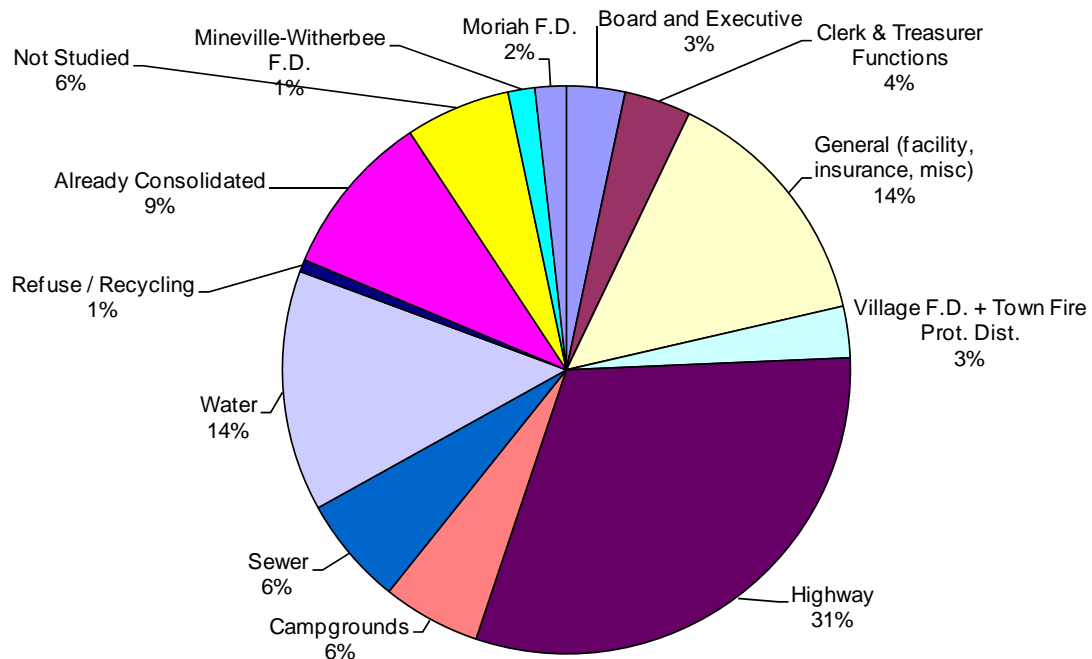
- Highways
- Water
- Sewer
- Code Enforcement
- Fire Services
- Beaches and Campgrounds



### Town Expenditures by Category



### Joint Expenditures - Town, Village and Fire Districts



## ***Who Pays for the Services Described in the Remainder of this Report?***

- Village net expenditures (costs less revenues) are allocated to all taxpayers in the Village, except water and sewer revenues and expenditures (including those for the joint sewer plant) are allocated to specific water and sewer funds and Village water and sewer users pay separately for these services.
- In the Town, the revenues and expenditures listed below are allocated only to the taxpayers identified below:
  - Code Enforcement – TOV taxpayers
  - 40% of Highway – TOV taxpayers (except CHIPS revenues for road work are allocated 100% to the TOV, as noted under Highways)
  - Fire Protection District costs – allocated only to taxpayers in the Fire Protection District (except that workers' compensation, as noted under Fire Services, is a Townwide charge)
  - Sewer – taxpayers in the sewer district (this includes expenditures/debt for the joint sewer plant)
  - Water – taxpayers in water districts 1, 2 and 3
- In the Town, other net costs are currently allocated to taxpayers Townwide.

## **General Government**

General government costs are those minimum level of expenses required for the Village of Port Henry to function as a municipal corporation, excluding any service-specific costs. These types of costs include the operations of the Village Board, facilities, insurance, elections and miscellaneous general operating expenses. In the case of the Village Clerk and Village Treasurer, we have allocated only a portion of their salaries and benefits to “General Government” since the remainder of their costs are borne by the water fund and sewer fund, for which the clerk and treasurer provide administration and billing services.



General Government Expenditures	
VILLAGE BOARD	
Village Board, salary (1)	\$20,000
Village Board, ss and medicare	\$1,530
Village Board, Miscellaneous	\$800
Total Village Board	\$22,330
CLERK AND TREASURER	
Clerk, Salary (2)	\$10,500
Clerk, Benefits (3)	\$5,462
Treasurer, Salary (2)	\$11,600
Treasurer, Benefits (3)	\$4,043
Contractual Expenses (4)	\$12,000
Total Clerk and Treasurer	\$43,605
OTHER GENERAL GOVERNMENT	
Legal	\$6,000
Elections	\$275
Village Hall	\$9,600
Insurance (5)	\$28,000
Dues	\$900
Registrar of Vital Statistics	\$400
Miscellaneous	\$1,000
Total Other General Government	\$46,175
Total General Government	\$112,110

Notes to the Table:

1. The Mayor receives a salary of \$8,000. Each Trustee receives \$3,000 in salary. Besides social security and medicare employer contributions, the Village Board does not receive any employee benefits from the Village.
2. As per the Village Budget, only half of the Clerk and Treasurer salaries are allocated to General Government. The rest is allocated to water and sewer.
3. Currently, both the Clerk and Treasurer have opted for the "buy-out" of health insurance coverage, charged only to the general fund. However, social security and retirement benefits are charged in the same manner as salary (half to general, half to water/sewer).
4. Contractual expenses for the Clerk/Treasurer include (a) general office supplies, (b) County charge to the Village for printing tax bills, (c) checks and processing, and (d) CPA fees for auditing.
5. The insurance policy covers all Village operations (i.e., general government, service-specific, and campgrounds). An exact breakdown of what percentage of insurance covers general government is not currently known and we have allocated 100% of that cost to general government.
6. In the Town, the full-time supervisor received a salary in 2008 of about \$29,000 and benefits totaling about \$5,000. Town Board members' salary = \$5,119 each, with an additional \$1,658 for the deputy supervisor. In addition, Town Board members received a total of nearly \$24,000 in benefits for 2008. The vast majority of benefit costs for board members were for health. Beginning in 2010, health plan benefits for board members will be reduced due to changes recently adopted by the Town Board.

## ***Mayor and Trustees***

If the Village dissolved, there would be no mayor or Village trustees. The costs savings would be \$22,330.

## ***Clerks/Treasurer***

### ***Village:***

- Major services provided encompass accounting, bookkeeping, budgeting, procurement, tax collection, registrar of vital statistics, elections, sale of garbage stickers, records management, licenses and permits, and clerical duties for board meetings and the Village. Staff are also involved in administrative tasks for water and sewer (e.g., billings) but these are budgeted under water and sewer and, as a result, do not appear in this section.

### ***Town:***

- Major services include all of those mentioned under the Village, plus marriage/fishing/hunting/dog licenses for residents Townwide; water and sewer billing and collections for the TOV; clerical assistance for the code inspector serving the TOV; and staff support for the assessor's office that serves the entire Town.
- Staff in the Town for this function include 3.0 FTE clerks, including the Town Clerk, Senior Account Clerk, and a Clerk Typist plus one very part-time clerk who works approximately 20 hours a week for about \$10 an hour but only during the four-month tax season. Personnel and benefits costs for all four individuals are allocated 100% to the general fund, thus are paid by all taxpayers Townwide.

### ***CGR Observations:***

1. Village residents do not benefit from the time spent by Town clerks on water and sewer billing and collection since the duties performed can only serve TOV residents in water and sewer districts.
2. Village residents cannot benefit from the time spent by the Clerk Typist on code enforcement clerical support, since the time spent is limited to assistance for residents in the TOV.
3. CGR estimates that Village taxpayers are helping to support about 1.0 FTE clerk in the Town where the time spent essentially benefits only residents of the TOV.

## **Highways & DPW**

Note: DPW costs for water and sewer-related services are not included below, since these are covered in other areas of this report.

## ***Services and Staffing Overview***

As the chart below shows, to maintain 48.5 miles of road year-round; plow 35 miles of County road in the winter; plow the section of the state road (Rt. 9N/22) in the Village; plow sidewalks in the Village, pickup garbage/refuse once a week in the Village; provide curb recycling service in the Village twice a month; maintain and repair the water and sewer lines in the Village; trim trees in the Village; tackle brush/weed needs in the TOV; and provide maintenance at the Village beach/campsite involves:

- 2 fulltime superintendents
- 13 other fulltime staff
- 34 major pieces of equipment

Overview of DPW & Highway Services Personnel, Major Services and Equipment			
	Village 2008-09	Town 2008	Combined
<b>Personnel</b>			
Superintendent ( Village = Deputy)	1	1	2
Heavy Equipment Operators*	4	8	12
Laborer	0	1	1
<b>Major Services Provided</b>			
Road miles - plow, sand, mow	6.5	42	48.5
Road miles – plow County roads	0	35	35
Road miles – plow State Rt. 9 & 22**	Short distance in V.	0	
Plow sidewalks	yes	no	
Refuse/garbage	1X per week	NA	
Recycling pickup	2X per month	NA	
Water line maintenance	yes	no	
Sewer line maintenance	yes	no	
Parks maintain	1 pocket park	0	
Brush/weeds/tree trimming	yes	yes	
Beach/campsite maintenance	7% of staff time	no	
<b>Major equipment = # of pieces*</b>			
Dump truck	4	1	5
Dump with plow/wing sander		4	4
Trailer	1	2	3
Pickup	2	1	3
Pickup w/plow		1	1
Payloader or loader	1	3	4
Flatbed	1		1
Backhoe	1		1
Grader		1	1
Bulldozer		1	1
Excavator		1	1
Track Paver		1	1
Wood Chipper		1	1
Water Truck		1	1
Water Tanker		1	1
Van		3	3
Broom/Brushhog		1	1
<i>Total pieces major equipment</i>	10	24	34

\* 2 equipment operators retired in fall 2009, replaced with 2 laborers

\*\* Village received about \$7,000 in FY 2008-09 to plow small section of state road in Village

\*\*\* Other vehicles in Village & Town (excluding fire & police ) are: WWTP (pickup, dump truck, dump trailer) and Village water (2 tractors)

Sources: Village and Town, CGR interviews

## Highway & DPW Expenditures

The next chart, based on a breakdown of actual costs for the most recent fiscal year show, the services provided in this function are key expense areas for both the Village and the Town,

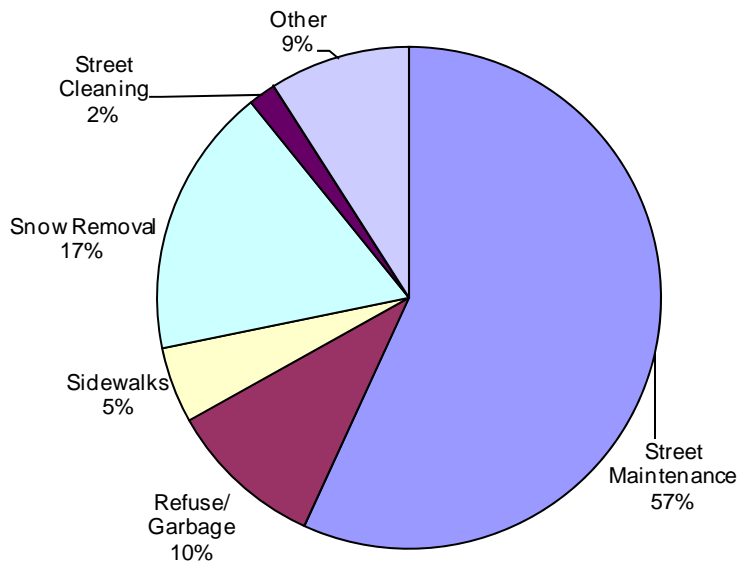
accounting for more than \$1.1 million in combined expenditures. We provide notes on how the chart was developed, then follow it with graphs that provide a visual picture of the graph below.

Highway & DPW Summary			
	Village	Town	Joint
	2008-2009	2008	-
Street Maintenance	\$202,115	\$277,881	\$479,996
Refuse/Garbage	\$35,748	\$0	\$35,748
Sidewalks	\$17,354	\$0	\$17,354
Snow Removal	\$61,825	\$252,390	\$314,215
Street Cleaning	\$6,316	\$0	\$6,316
Machinery	\$0	\$153,687	\$153,687
Misc. Brush/Weeds	\$0	\$71,420	\$71,420
Other	\$32,178	\$10,341	\$42,519
<b>Grand Total</b>	<b>\$355,536</b>	<b>\$765,718</b>	<b>\$1,121,254</b>

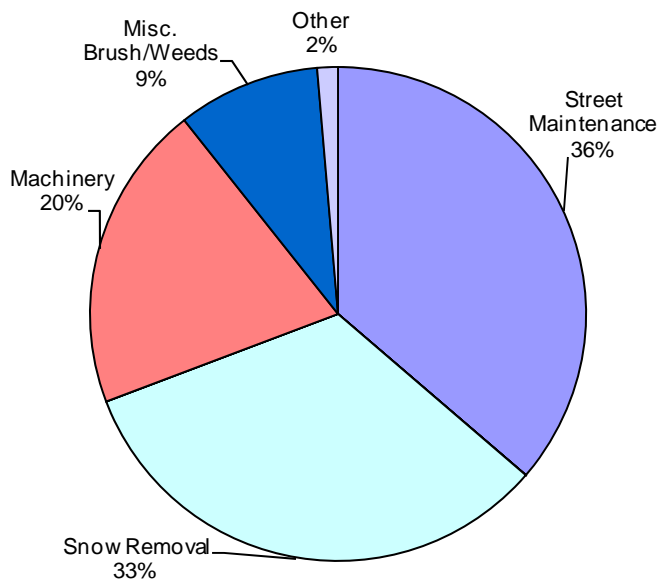
Notes on how chart above was developed:

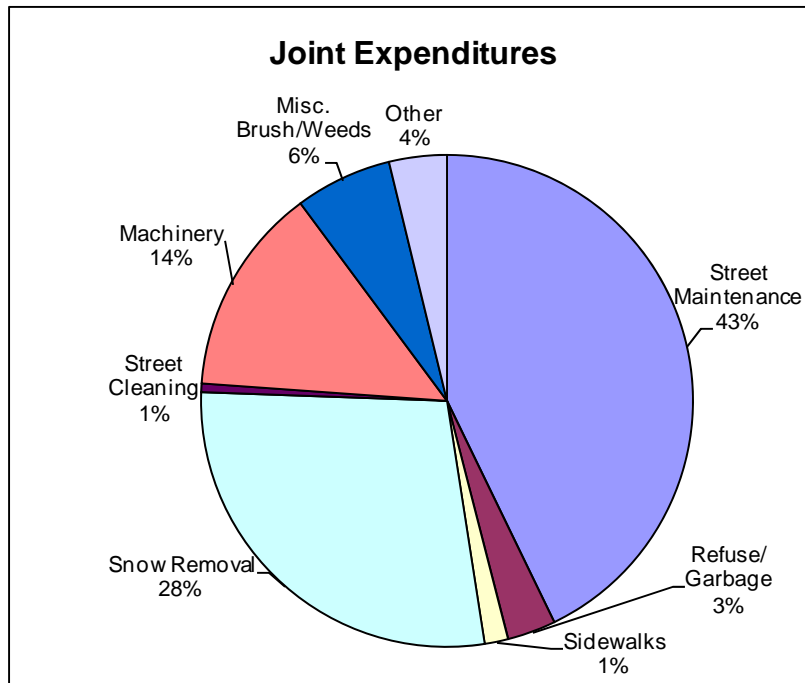
(1) personnel expenses include all employee benefits except worker's compensation.
(2) does not include time associated with campgrounds or water/sewer
(3) Town does not pick up refuse/garbage/recycling, but Village DPW does
(4) street maintenance includes admin personal service time plus vacation, sick, personal time
(5) Under "Other" for the Village is "Community Beautification" and "Street Lighting" contractual expenses. For the Town, this includes Services to "Other Governments (County)"
(6) Debt service (interest and principal payments) are not taken into consideration herein.
(7) Town expenses under "General Repairs" and "Permanent Improvements" are shown in the "Street maintenance" line
Sources: Village and Town

### Village DPW Expenditures



### Town Highway Expenditures





### **Key Findings**

Based on an analysis of Village and Town budgets and our interviews, CGR makes the following observations:

- The full cost of the Town Highway Superintendent (salary and benefits) is a Townwide expense, thus Village residents provide taxpayer support for two superintendents.
- Street lighting costs Village residents in two ways. They pay for street lighting in the Village (\$29,000 in 2009-10) and also are billed, along with all other taxpayers in the Town, to pay for street lighting in the TOV (\$47,000 in 2009).
- The Town allocates 60% of Highway expenses to taxpayers Townwide, and 40% to the TOV. (There is no sharing of services or equipment between the Village and the Town and all DPW work in the Village is provided by Village staff members.)
- In 2009, as occurred in 2008, the Town's allocation of CHIPS revenue (the major source of funding for road improvements) was allocated 100% to the TOV. In 2007, CHIPS funding was split, thus taxpayers Townwide and taxpayers in the TOV benefitted from this key revenue stream.

### **What Issues Could Be Addressed with Village Dissolution?**

CGR identifies the following:

- Is there a willingness on the part of the Committee to consider creation of a Town DPW Department? Such a department could include all existing highway, DPW, water, sewer, and wastewater treatment plant personnel and result in efficiencies (e.g., reduced overtime costs, delayed need to replace some key equipment, use of key vehicles

Townwide for snow removal.) For example, the Town needs a backhoe and the Village already owns a new one. (Possible alternative to a DPW department that could be explored further: allowing for sharing of costs and personnel via agreements addressing specific funds).

- Should there be a garbage/refuse/recycling district in the former Village, with district users billed for the costs of the service? Or, would the community prefer to take the route that Ticonderoga did in 1993 when its village dissolved, and eliminate garbage/refuse service?
- Does the Committee want to consider the opportunity that dissolution would present to replace the aging, expensive-to-maintain garage and storage areas of both the Village and the Town? A new facility, which could house the existing vehicles and equipment of both departments, could be the subject of a new Local Government Efficiency Grant application to NYS. CGR notes that the Village highway garage facilities are early 1900s vintage, and appear to be very much in need of replacement or costly renovation. The Town garage, which is about 40 years old, is constructed of steel, and is costly to heat in the winter. With the opportunity to apply for a grant for a new facility, the community could consider a new site for a combined garage, which CGR believes could be located near the Village.
- What impact would organizational structure of this service area have on the potential for future personnel reductions, via attrition? CGR believes merging the departments would not result in any personnel reductions at this time. Reductions, via attrition, may be possible in the future depending on the organizational structure that the Committee would recommend such as a combined DPW/Highway Department.

## Water

### *Staffing Overview*

Village: 2 employees work half their time overseeing the water plant (with the remainder of their time spent running the joint wastewater treatment facility). The 5-person DPW Crew is responsible for water-related maintenance and repair on water transmission lines. According to a breakdown provided by the Village, for the year ended 5-31-09, about 8% of the DWP crew's time was spent on water-related work.

Town: 4 employees split their time between water and sewer, with duties ranging from overseeing the water treatment plant to providing maintenance. Unlike DPW, the Town Highway does not spend time on water-related projects.

### *Water Filtration and Distribution*

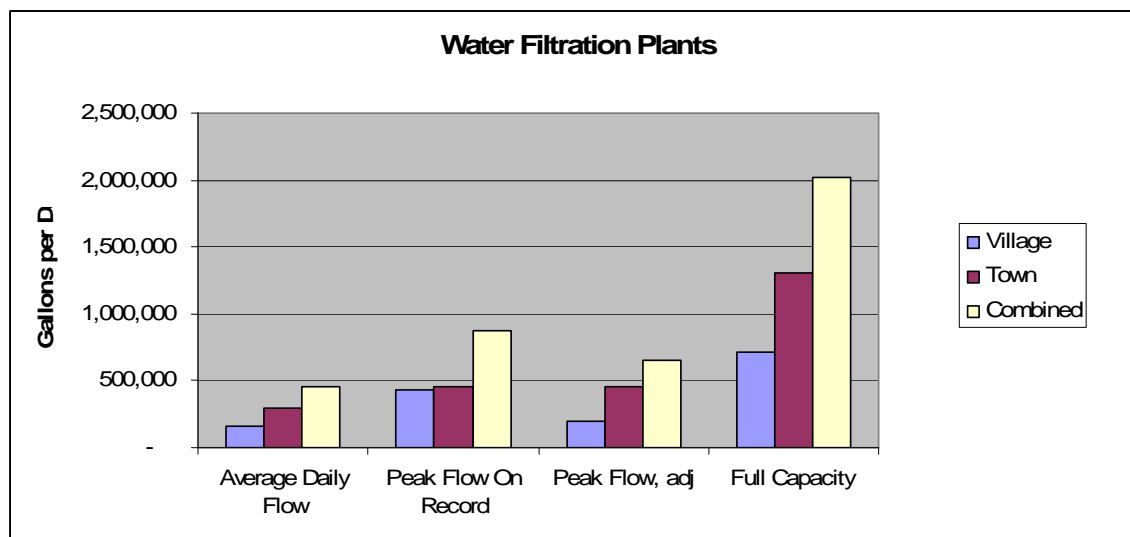
Both the Town and Village have recently constructed state-of-the-art water filtration plants with significant subsidies from various state and federal sources. The peak demand on record for the Village is 430,000 gallons per day and 450,000 gpd for the Town. It should be noted that the



Village peak demand on record is somewhat of an anomaly (resulting from a major break in the distribution system one day that caused a tremendous loss of water) and that “normal” peak demand is only approximately 200,000 gpd.

With the Town capable of delivering 1,300,000 gpd, it appears that there is sufficient capacity at the Town’s filtration plant to easily accommodate the peak flow demand on record at both the Village and the Town simultaneously (theoretically 880,000 gpd should peak demand occur on the same day in both municipalities, but likely significantly less).

Basic Statistics - Water Filtration Plants			
	Village	Town	Combined
Average Daily Flow	158,000	300,000	458,000
Peak Flow On Record	430,000	450,000	880,000
Peak Flow, adj	200,000	450,000	650,000
Full Capacity	720,000	1,300,000	2,020,000



The operations of the water filtration plants are composed of a different mix of expenditures between the Town and Village. It is our understanding that the Village received grant money for a very large portion of its capital costs, diminishing its debt service in proportion to overall costs. Indeed, the Village’s debt service only comprises 27% of all expenses compared to the Town’s cost of debt service at 41%. Both figures are relatively low compared to other newly built filtration plants in other communities due to public subsidies received.

Revenues and Expenses - Water				
	Village		Town	
	2009-2010		2009	
Revenues	\$200,706		\$498,751	
Expenditures				
Personnel Services	\$93,526	40%	\$137,177	28%
Contractual Services	\$65,000	27%	\$143,342	29%
Debt Service	\$64,943	27%	\$206,499	41%
Other	\$13,130	5.5%	11,733	2%
Total Expenditures	\$236,599	100%	\$498,751	100%
Net	-\$35,893		\$0	

The Town is unmetered and charges on a per-user basis (i.e., one hookup, one charge) for operations and maintenance costs as well as an *ad valorem* property tax levy to cover debt service. The Village is metered and charges accordingly, with no property tax for its Water Fund.

## Sewer

Since staff involved in the water function also are involved in the sewer service area, staffing has previously been discussed. The one addition is that in the Village, based on an analysis of actual time billed in the fiscal year ended 5-31-08, the DPW crew spent about 10% of their time on sewer-related duties.

## Sewer Collection and Sewage Treatment

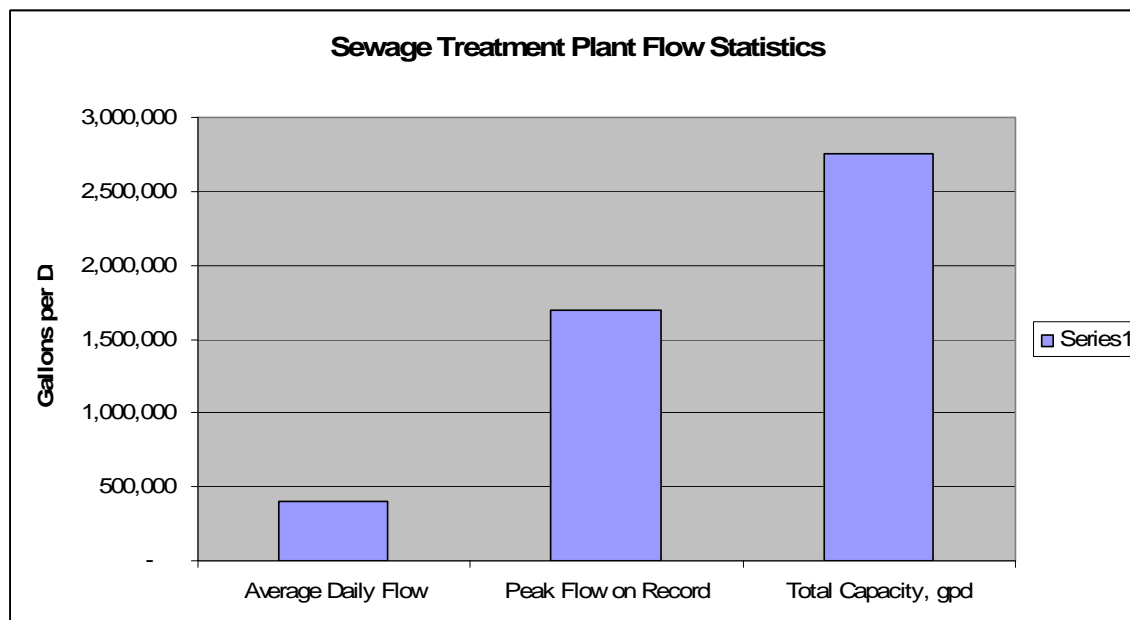
The original sewage treatment plant was built in 1964 and served only the Village. However, in 1986, the Town and Village jointly undertook a major upgrade and connected the Town into the plant that is located in the Village and discharges into Lake Champlain. The plant was virtually entirely rebuilt in 2007 to meet stringent guidelines for the removal of phosphorous, with \$3 million in assistance from the Department of Environmental Conservation for the \$8.2 million plant. Two Village employees operate the treatment plant (the same employees operate the Village's filtration plant).

The Village is also the fiduciary agent of the joint treatment plant. The Village's "Joint Sewer Fund" collects revenues from the Town and Village's individual sewer funds under a pre-determined allocation agreement by which costs are divided 65/35.

Joint Sewage Treatment Plant		
	Joint	
	2009-2010	
Revenues		
Village	\$75,845	
Town*	\$140,855	
Other	\$65	
Total Revenues	\$216,765	
Expenditures		
Personnel Services	\$73,118	35%
Contractual Services	\$126,538	60%
Debt Service	\$0	0%
Other	\$11,348	5%
Total Expenditures	\$211,004	100%
Net	\$5,761	
*Note: Small discrepancy between Town budget and Village budget on Town's contribution to joint sewer		

As with the water filtration plants, there appears to be a large amount of capacity respective to peak flow demand on record of 1.7 million gallons per day.

Flow Statistics	
Average Daily Flow	400,000
Peak Flow on Record	1,700,000
Total Capacity, gpd	2,750,000



Unlike the sewage treatment plant, the sewage collection systems (i.e. mains and equipment), are maintained individually by the Town and Village under their respective sewer funds. The Town uses two employees (who also maintain the water distribution system) and the Village uses its DPW. The Village has recently authorized the purchase of a sewer jet truck that it will own and operate (see “other” line under Village), lending it to the Town’s sewer district on a fee basis as needed.

Revenues and Expenses - Sewer Funds				
	Village		Town	
	2009-2010		2009	
Revenues	\$247,100		\$465,788	
Expenditures				
Personnel Services	\$49,842	19%	\$96,497	21%
Contractual Services	\$41,000	16%	\$58,400	13%
Debt Service	\$64,524	25%	\$162,624	35%
Other	\$30,000	11%	\$4,000	1%
Sewage Treatment	\$75,845	29%	\$144,267	31%
Total Expenditures	\$261,211	100%	\$465,788	100%
Net	-\$14,111		\$0	

## Code Enforcement

There are no Planning or Zoning Boards in either the Village or the Town and neither has a comprehensive plan. The Town has no zoning in the TOV other than what the Adirondack Park Agency mandates, and Village zoning is limited (e.g., sign regulation). Code enforcement is a part-time function for both municipalities and in the recent past was handled by a single individual, with the Village contracting with the Town for the service. Today each has its own part-time code enforcement officer (CEO). Village taxpayers pay for the Village CEO and TOV taxpayers pay for the Town CEO. There is no sharing of code enforcement services.

The Village CEO is employed by other neighboring communities and devotes 8 hours on Wednesdays to his work in Port Henry. At other times he is available by phone. He does the bulk of his work from home since there is no dedicated office space or effective computer access for the CEO at Village Hall. Last year the Village issued 8 building permits, most involving additions and garages. In addition, the Village CEO is responsible for periodic fire and safety inspections on 8 apartment buildings, and inspects the businesses, restaurants and other places of assembly in the Village.

The Town CEO is employed fulltime at a local government facility, and works 20 hours a week as CEO. He has office hours on Monday afternoons and usually does his work and inspections in the evenings and on weekends. He has a dedicated office in Town Hall. At the time the CEO was interviewed for this project in fall 2009, he noted that there were 120 open permits in the Town, the majority involving garages, decks, additions and alternations. In 2008, there were 11 new homes, including trailers, in the TOV. The Town CEO is responsible for completing inspections every three years for 31 businesses and apartments, and does 14 annual inspections for other places of assembly.

Code Enforcement Revenues & Expenditures			
	Village 2009-10	Town 2009	Combined
Revenue - Permits & Fees	\$1,000	\$6,000	\$7,000
PT Code Enforcement Officer Salary	\$6,700	\$13,500	\$20,200
Other Contractual Expenses	\$0	\$2,000	\$2,000
<i>Totals</i>	\$7,700	\$21,500	\$29,200

## Fire Services

The residents of the Town are served by three all-volunteer fire companies, Moriah, Mineville-Witherbee, and Port Henry, and the distances between them range from two to six miles apart. Together the three companies also provide fire service to a large geographic area of the Town known as the Town of Moriah fire protection district. None of the companies provides EMS service, although each assists the Town's separate volunteer ambulance squad when needed and responds (along with the ambulance squad) to motor vehicle accidents (MVAs). When there is a structure fire anywhere in the Town, all three companies are activated. Essex County Dispatch, located in the Town of Elizabethtown, handles dispatch for all of the companies. None of the stations are staffed during the day or night, but firefighters can be contacted by pager when dispatchers activate their company.

### Overview

In both the Village and the TOV, fire service has a long and proud history. The Port Henry F.D., now 137 years old, is one of the oldest fire departments in the state. The Moriah F.D. has long been key to providing fire service in the TOV, with the notable exception of the Mineville-Witherbee area, where once thriving mine operations were centered and a large community of mine workers and officials once lived. For decades the mine owners took charge of providing fire protection services in the Mineville-Witherbee area. However, in 1976, with the mines closed, the Mineville-Witherbee fire service separately incorporated.

Both the Moriah and Mineville-Witherbee departments are supported by fire districts, governed by elected fire commissioners who set tax levies for the districts. The Port Henry Fire Department is operated by the Village, which includes fire services in its general municipal budget. The Port Henry F.D. has some specialized equipment (e.g., rescue boat, jaws of life) and trained personnel (e.g., ice rescue and dive team) because of the Village's location on Lake Champlain, the prevalence of ice fishing in winter months, and the potential for ice-fishing related vehicle mishaps. The Mineville-Witherbee fire district includes Grover Hills, a housing community built by the federal government in 1941 that is small but very densely populated. Outside of Grover Hills, virtually all areas of the TOV are without hydrants and tanker trucks are essential for providing fire protection. (In the Village, all areas have hydrants.) In the event of an emergency, Moriah fire district is the designated emergency operation center for the Town.

The Town of Moriah, like all other towns covered by NYS law, does not have the authority to run a fire department. For the large area of the Town of Moriah that falls outside the boundaries of the three fire companies, the Town contracts for fire protection services. In 2009, and for at

least the two prior years, the Town has paid a total of \$54,000, giving each fire district and the Village \$18,000 to provide coverage in the fire protection district. The \$54,000 annual expense is borne by the property owners within the fire protection district. (See Appendix C for two maps showing fire company boundaries and also fire protection district sections for which each company takes responsibility.)

The table below summarizes what currently exists in the Village and TOV regarding fire services.

	Moriah F.D.	Mineville-Witherbee	Port Henry F.D.
<b>2008 Service Calls</b> - <i>fire (in jurisdiction)</i> - <i>MVA</i> - <i>mutual aid</i> - <i>other (e.g., brush fire, chimney fire, propane leak, tree in road, pump outs)</i>	Total = 63 <i>1 structure</i> 5 16 41 (including 8 ambulance assists)	Total = 67 <i>6 structure</i> 33 (estimate) 10 (estimate) 18 (estimate) Estimates = typical year	Total = 85 <i>4 structure</i> (not broken out) 14 67 (11 other fire-related calls, 23 rescue calls, 8 false calls, 25 other)
<b>Volunteers</b>	46 (for years had 50)	22 (18 active) (full roster = 25-30)	46 (40 active) (full roster = 60)
<b>Equipment</b>	Pumper (2000) Pumper (1979) Tanker (2009) Utility truck (1987) Safety truck (1977) Brush truck (1986)  Fire truck (1937)	Pumper (2000) Tanker(1996 retrofit)* Rescue truck (2008) Brush truck (1975)  *old tank, but newer chassis	Pumper (2009) Pumper (1994) Utility van (1993) Pickup (1987) Rescue boat (2004)  Fire truck (1947)
<b>Budget (provided through property taxes)</b>	\$65,350 (district tax levy 2009)  \$18,000 (fire protection district services paid for by residents of the fire protection district)	\$56,007 (district tax levy 2009)  \$18,000 (fire protection district services paid for by residents of the fire protection district)	\$53,000 ('09-'10 budgeted expense)  \$18,000 (cost of fire protection services paid for by residents of the fire protection district and collected by the Town)
<b>Sub-total</b>	\$83,350	\$74,007	\$71,000
<b>Workers Comp (most recent FY – see note)</b>	\$16,194	\$16,158	\$18,455
<b>Total Net Cost</b>	\$99,544	\$90,165	\$89,455

	Moriah F.D.	Mineville-Witherbee	Port Henry F.D.
<b>Other Revenues (e.g., donations)</b>	\$10,000 (typical year)	\$6,000 (typical year)	\$2,000 - \$3,000 a year ice rescue/dive team
<b>Fire station</b>	Garage built in 1980 for \$17,000; attached fire hall in 1990 for \$60,000 (part district, part firefighters, part BOCES students); firefighters built storage building	Lab building originally owned by mine company converted in early 1970s to station, expanded in 1989	1911-era building part boarded up. Village has applied for \$4.1 million federal grant to demolish current building and build station at same location
<b>Debt - as of 8-31-09</b>	None	\$172,000  Balance due on rescue truck purchased 2008	\$291,000  Amount outstanding for lease/purchase of 2009 pumper

### ***Note on Workers' Compensation***

The information below lists the amounts paid for workers compensation for each department, and also who is taxed to cover the costs.

- Port Henry F.D. - The Village paid \$18,455 for the fiscal year ended 5-31-09, and is paying \$20,007 for the fiscal year ending 5-31-10. (Charged to all Village taxpayers.)
- Moriah F.D. - The Town paid \$16,194 for the year ended 12-31-08. (Charged to all taxpayers Townwide.)
- Mineville-Witherbee F.D. - The Town paid \$16,158 for the year ended 12-31-08. (Charged to all taxpayers Townwide.)

It is CGR's understanding that taxing for workers' compensation should be a charge only against taxpayers in the respective TOV fire districts. CGR is not a legal services firm and does not provide legal advice, thus we recommend the Town seek legal counsel regarding how it is taxing residents to cover workers' compensation for the fire districts. The Town has followed its current practice for a number of years.

## *What Are the Options Should the Village Dissolve?*

NYS Town Law does not allow towns to provide their residents with fire protection as a municipal function. Instead, fire protection is provided either by a fire district or through creation of a fire protection district.

A fire district is a separate unit of local government that is established for the purpose of providing fire protection and response to emergencies. A fire district is overseen by an elected board of commissioners composed of five members serving five-year terms. A town board may establish a fire district on its own motion or upon receipt of a petition from owners of at least 50% of the resident-owned taxable assessed valuation in the proposed district.

A fire protection district is a geographic service area within a town, established for the purpose of fire protection. Towns contract for fire protection services within these districts at the expense of the property owners in that district. The contract may be with a city or village fire department, a fire district, or an independent fire company.

**Note:** For additional details on fire districts and fire protection districts see the NYS Local Government Efficiency website at [www.nyslocalgov.org](http://www.nyslocalgov.org), select Resources, then Local Government Structures, and click on “Fire Protection in NYS.” Also see the NYS Local Government Handbook, available via the Department of State’s website at <http://www.dos.state.ny.us>.

If the Village were to dissolve, CGR believes the Town would have four options for providing fire service in Port Henry.

*Option 1:* The Village Fire Department becomes an independent fire company and the Town contracts with the company to serve the Port Henry fire protection district.

Since the current Village fire department would be dissolved if the Village dissolved, the current Village F.D. would need to become a separately incorporated volunteer fire department in order to be eligible to engage contractually with the Town to provide fire protection services. An independent fire company is a special not-for-profit corporation formed to provide fire protection to a fire district, fire protection district or village under contract. The contract is with the governing body – a board of fire commissioners, town board, or village board of trustees. Under Option 1, the governing board would be the Moriah Town Board. Thus, the authority to set taxes would rest with the Town Board. Although the assets of the existing Village F.D. become assets of the Town upon dissolution of the Village, the Town could lease them for a very nominal fee back to the independent fire company. Two key points:

- The autonomy of the Port Henry F.D. would be maintained. The change from what exists today is that it would contract with the Town Board directly, and its annual revenues would be provided by the Town for an amount that is negotiated. The costs for this contract would be levied against property owners in the Port Henry fire protection district. (CGR assumes this amount would include associated workers’ compensation insurance costs).
- CGR recommends, if this is the option ultimately selected, that an intermunicipal



agreement (IMA) between the Village and the Town be developed stating that the Town will contract with the independent Port Henry F. D., beginning December 31, 2011, if dissolution is approved. The IMA should be developed and signed no later than the end of January 2010, ahead of the March 2010 vote on dissolution.

*Option 2:* The Village Fire Department dissolves and the Town contracts with either one or both of the existing fire districts (Moriah, Mineville-Witherbee) to provide fire services to the Port Henry fire protection district (the area formerly served by the Village F.D.)

With dissolution, the assets of the Village F.D. would become Town assets, and the assets could be leased to one or both fire districts for a nominal fee. With this option CGR recommends there be a Memorandum of Understanding (MOU) between the Town and the fire district(s) with which the Town intends to contract should the Village dissolve.

*Option 3:* The area served by the existing Village Fire Department becomes a new fire district.

Alternative A: the new district contracts with the Town to provide services in the existing Village.

Alternative B: the new district could include not only the Village but also the strip of land along Lake Champlain that is now served by the Village F.D. through contract with the Town.

Under NYS law, a town board may establish a fire district on its own motion or upon receipt of a petition from owners of 50% of the resident-owned taxable assessed valuation in the proposed district. Whichever method is used, the town board must hold a public hearing and determine that all properties which will be included will benefit, that all properties which benefit have been included, and that the creation of the district is in the public interest. CGR points out:

- This option establishes a new layer of government (a fire district has an elected board of commissioners and taxing authority) and the state's goal is to reduce layers of government in New York.

*Option 4:* The Moriah Fire District (since, of the two fire districts, it is closer to the Village) could expand to incorporate the area now served by the Port Henry F.D. This option is problematic in the following ways.

- The Town Board, by resolution, can take action to expand the Moriah Fire District but such action could not occur prior to Village dissolution, since expansion cannot occur within an incorporated Village.
- The Town Board also cannot vote until one or more public hearings occur to determine if the parcels in the proposed expansion would benefit.
- A majority of the commissioners of the Moriah Fire District would have to consent in writing to the expansion, following adoption of a Town Board resolution.

Finally, CGR has found through our interviews that in the Town of Moriah there is tremendous loyalty to individual fire departments. In order to ensure that the question of Village dissolution

does not become side-tracked by a broad community review of fire services, CGR believes that the most logical and least disruptive options for the Committee to consider are Options #1 and #3.

## Beaches and Campgrounds

Both the Town and Village own a campground with lakefront beaches and operate them on very similar terms. Management of the campgrounds is contracted out to individuals who live on site in the summer and are paid a flat fee plus free use of one campsite. The season opens and closes for both sites from May to October and the fee schedules are identical. Both sites are plowed in the winter to allow access by ice fishermen. The Village has a smaller number of rental sites (104) compared to the Town (175).

Basic Statistics		
	Village	Town
	Champ RV Park	Bulwagga Bay RV Park
Site Available (net of unusable)	104	175
Seasonal Users	68	160
% Seasonal	65%	91%
Seasonal Rate - Lakefront	\$1,500	
Seasonal Rate - Non lakefront	\$1,230	
Electric	Billed Monthly	
Daily	\$28-\$40	

The vast majority of gross receipts on both campgrounds come from users that rent their site for the entire season. Monthly, weekly and daily rentals also occur, as well as users that rent for only part of the entire season at reduced seasonal rates (eg.. July through October non lakefront rental is \$850). The Village seems to have a much lower utilization rate for its available sites and correspondingly lower net income per available site.

2008 Financial Information		
	Village	Town
	Champ RV Park	Bulwagga Bay RV Park
Gross Receipts	\$121,658	\$273,937
Contractual Expenses	\$37,978	\$68,618
Salaries	\$16,268	\$49,643
Employee Benefits	\$1,242	\$22,538
Equipment	\$1,575	\$0
Contributed Labor	\$11,334	Included in salaries
Liability Insurance	\$0	\$0
Net Income	\$53,261	\$133,139
Avr Net Income per Site	\$512	\$761

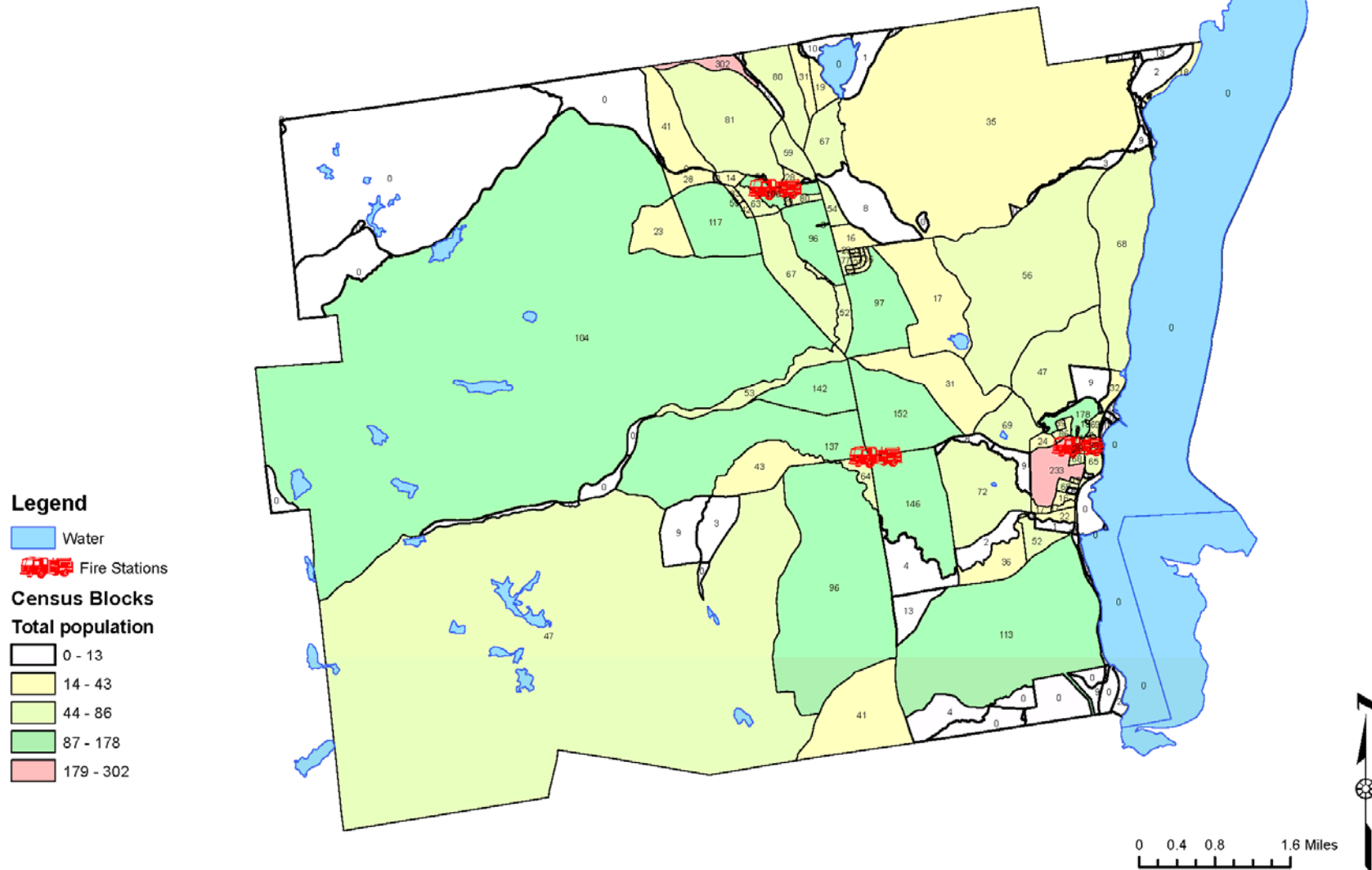
It is important to note that both the Town and Village provide general liability insurance coverage to their campgrounds through their respective municipal policies. However, the additional costs of covering the campgrounds are not known and do not appear to be allocated as

costs by either organization before computing net income. (As a point of reference, total liability insurance costs of \$28,000 and \$66,000 were incurred by the Village and Town, respectively, in 2008.) Furthermore, while the Town allocates employee benefits (primarily as \$17,690 in unemployment insurance, along with a small amount of FICA, Medicare, disability and retirement) to the Town's campground, the Village self insures and does not pay unemployment insurance premiums, and its benefits costs are minimal.

Interviews with managers and municipal staff indicate that little, if any, capital investment has occurred in recent memory. This is corroborated by a lack of any debt service allocations for either property.

## APPENDIX A: POPULATION BY CENSUS BLOCK

# Town of Moriah Population by Census Blocks



## APPENDIX B: FINANCIAL INFORMATION

## Appendix B-1

### Town of Moriah and Village of Port Henry Revenue Budgets by Fund

Fund Name	Fund	2007 Actual	2007-08	2008 Actual	2008-09	2009 Budget	2009-2010
		Town	Actual Village	Town	Actual Village	Town	Budget Village
General	A	\$1,664,171	\$735,922	\$1,596,095	\$619,126	\$1,531,858	\$651,331
TOV	B	\$24,958		\$26,071		\$24,280	
Highway Townwide	DA	\$539,642		\$584,044		\$617,204	
Highway TOV	DB	\$328,176		\$349,406		\$351,892	
Village Water	F		\$222,018		\$206,949		\$200,706
Village Sewer	G		\$286,413		\$250,421		\$247,100
Capital Projects	H	\$2,287,002		\$3,959,382			
Joint Sewer	JA		\$218,302		\$204,856		\$216,765
Real Property Taxes	SF	\$54,000				\$54,000	
Town Sewer	SS	\$452,233		\$473,302		\$465,788	
Town Water	SW	\$465,534		\$467,078		\$498,751	
	<b>Total</b>	<b>\$5,815,716</b>	<b>\$1,462,655</b>	<b>\$7,455,379</b>	<b>\$1,281,352</b>	<b>\$3,543,773</b>	<b>\$1,315,902</b>
	<b>Total minus Town Capital Projects</b>	<b>\$3,528,714</b>	<b>\$1,462,655</b>	<b>\$3,495,997</b>	<b>\$1,281,352</b>	<b>\$3,543,773</b>	<b>\$1,315,902</b>

### Town of Moriah and Village of Port Henry Expenditure Budgets by Fund

Fund Name	Fund Code	2007 Actual	2007-08	2008 Actual	2008-09	2009 Budget	2009-2010
		Town	Actual Village	Town	Actual Village	Town	Budget Village
General	A	\$1,656,699	\$634,723	\$1,756,138	\$727,377	\$1,681,858	\$776,331
TOV	B	\$27,403		\$25,122		\$24,280	
Highway Townwide	DA	\$560,395		\$648,260		\$617,204	
Highway TOV	DB	\$348,064		\$353,701		\$351,892	
Village Water	F		\$183,071		\$201,794		\$236,599
Village Sewer	G		\$210,089		\$367,438		\$261,211
Capital Projects	H	\$2,809,550		\$702,175			
Joint Sewer	JA		\$165,255		\$211,004		\$229,604
Fire Protection	SF	\$54,000		\$54,000		\$54,000	
Town Sewer	SS	\$405,821		\$459,341		\$465,788	
Town Water	SW	\$458,637		\$503,795		\$498,751	
	<b>Total</b>	<b>\$6,320,569</b>	<b>\$1,193,138</b>	<b>\$4,502,532</b>	<b>\$1,507,613</b>	<b>\$3,693,773</b>	<b>\$1,503,745</b>
	<b>Total minus Town Capital Projects</b>	<b>\$3,511,019</b>	<b>\$1,193,138</b>	<b>\$3,800,356</b>	<b>\$1,507,613</b>	<b>\$3,693,773</b>	<b>\$1,503,745</b>

## Appendix B-2

Village of Port Henry Revenues 2006-07 to 2009-10					
ACCOUNT	ACCT#	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009- 2010 Budget
<b>REVENUES GENERAL</b>					
<b>REAL PROPERTY TAXES</b>					
REAL PROPERTY TAXES	A1001	\$428,705	\$427,230	\$387,195	\$450,631
<b>TOTAL REAL PROP TAXES</b>		<b>\$428,705</b>	<b>\$427,230</b>	<b>\$387,195</b>	<b>\$450,631</b>
<b>REAL PROPERTY TAX ITEMS</b>					
OTHER PAYMENTS IN LIEU OF TAXES	A1081		\$6,000	\$6,000	\$6,000
INT/ PENALTIES ON REAL PROP TAXES	A1090	\$7,802	\$8,899	\$9,776	\$8,800
<b>TOTAL REAL PROP TAX ITEMS</b>		<b>\$7,802</b>	<b>\$14,899</b>	<b>\$15,776</b>	<b>\$14,800</b>
<b>NON-PROPERTY TAX ITEMS</b>					
FRANCHISES	A1170	\$14,505	\$15,540	\$16,364	\$15,000
<b>TOTAL NON-PROPERTY TAX ITEMS</b>		<b>\$14,505</b>	<b>\$15,540</b>	<b>\$16,364</b>	<b>\$15,000</b>
<b>DEPARTMENTAL INCOME</b>					
TOWN CLERK FEES	A1255	\$215	\$185	\$180	\$150
VITAL STATISTICS FEES	A1603	\$390	\$582	\$497	\$400
SPECIAL RECREATIONAL FACILITY CHGS	A2025	\$5,316	\$2,807	\$4,481	\$3,000
PARK & RECREATIONAL CHARGES	A2001	\$81,304	\$98,761	\$106,364	\$98,000
PLANNING BOARD FEES	A2115	\$1,898			
REFUSE & GARBAGE FEES	A2130				
SALE OF ELECTRICTY	A2150	\$4,189	\$10,139	\$10,813	\$10,000
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>\$93,312</b>	<b>\$112,474</b>	<b>\$122,335</b>	<b>\$111,550</b>
<b>INTERGOVERNMENTAL</b>					
INTERGOV'T SERVICES	A2210				
FIRE PROTECTION SERVICE-OTHER GOVTS	A2262	\$19,888	\$18,000	\$18,057	\$18,000
SNOW REMOVAL FOR OTHER GOVT	A2302	\$8,162	\$2,434	\$7,013	\$5,000
SEWER SERV OTHER GOVTS	A2374				
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$28,050</b>	<b>\$20,434</b>	<b>\$25,070</b>	<b>\$23,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
INTEREST & EARNINGS	A2401	\$1,432	\$1,818	\$1,220	\$300
RENTAL OF REAL PROPERTY	A2410				
RENTAL OF REAL PROPERTY-OTHER GOVTS	A2412				
COMMISSIONS	A2450				
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$1,432</b>	<b>\$1,818</b>	<b>\$1,220</b>	<b>\$300</b>
<b>LICENSES &amp; PERMITS</b>					
BUSINESS & OCCUPATION LICENSES	A2501	\$50	\$25		
PERMITS, OTHER	A2590	\$1,335	\$6,520	\$1,445	\$1,000
BINGO LICENSES	A2540	\$783	\$734	\$702	\$550
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$2,168</b>	<b>\$7,279</b>	<b>\$2,147</b>	<b>\$1,550</b>
<b>FINES</b>					
FINES & FORFEITED	A2610	\$255			
<b>TOTAL FINES</b>		<b>\$255</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALE OF PROP/COMP FOR LOSS</b>					
SALE OF PROPERTY	A2650	\$2,850	\$500		
INSURANCE RECOVERIES	A2680		\$95,863		
OTHER COMPENSATION FOR LOSS	A2690				



SALE OF EQUIPMENT	A2665				
DONATIONS & GIFTS	A2705				
REFUND OF PRIOR YEAR EXPENSES	A2701	\$1,559			
MISC REVENUES	A2770		\$424	\$420	
<b>TOTAL SALE OF PROP/COMP FOR LOSS</b>		<b>\$4,409</b>	<b>\$96,787</b>	<b>\$420</b>	<b>\$0</b>
<b>STATE AID</b>					
ST AID, REVENUE SHARING	A3001	\$11,450	\$12,023	\$12,624	\$10,000
ST AID, MORTGAGE TAX	A3005	\$9,581	\$4,928	\$9,937	\$3,500
ST AID-STAR PROGRAM	A3040				
ST AID, CONSOLIDATED HIGHWAY AID	A3501	\$21,491	\$20,876	\$24,166	\$20,500
ST AID, YOUTH PROGRAMS	A3820			\$457	
ST AID, OTHER AID	A3089	\$646	\$1,635	\$1,415	\$500
<b>TOTAL STATE AID</b>		<b>\$43,168</b>	<b>\$39,463</b>	<b>\$48,599</b>	<b>\$34,500</b>
<b>TOTAL GENERAL EXPENDITURES</b>		<b>\$623,806</b>	<b>\$735,922</b>	<b>\$619,126</b>	<b>\$651,331</b>
<b>REVENUES WATER</b>					
<b>DEPARTMENTAL</b>					
METERED SALES	F2140	\$161,737	\$131,525	\$125,301	\$128,000
UNMETERED SALES	F2142				
WATER SERVICE CHARGES	F2144	\$851	\$65,594	\$64,925	\$63,000
INTEREST/PENALTIES ON RENT	F2148	\$3,928	\$4,980	\$7,689	\$5,000
RENT COLLECTED BY TOWN	F2378		\$4,056	\$4,056	\$4,056
			\$13,292		
<b>TOTAL DEPARTMENTAL</b>		<b>\$166,516</b>	<b>\$219,446</b>	<b>\$201,971</b>	<b>\$200,056</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
INTEREST & EARNINGS	F2401	\$122	\$172	\$173	\$150
MISC -HOOKUP FEES	F2770	\$4,106	\$2,399	\$4,805	\$500
<b>TOTAL USE OF MONEY &amp; PROP</b>		<b>\$4,228</b>	<b>\$2,571</b>	<b>\$4,978</b>	<b>\$650</b>
<b>MISC</b>					
INSURANCE RECOVERIES	F2680	\$2,070			
OTHER COMP	F2690	\$5			
<b>TOTAL MISC</b>		<b>\$2,075</b>			
<b>TOTAL REVENUES WATER</b>		<b>\$172,819</b>	<b>\$222,018</b>	<b>\$206,949</b>	<b>\$200,706</b>
<b>REVENUES SEWER</b>					
<b>DEPARTMENTAL</b>					
SEWER RENTS	G2120	\$214,765	\$157,666	\$156,977	\$160,000
SEWER CHARGES	2122		\$81,315	\$81,297	\$81,000
INTEREST/PENALTIES ON SEWER	G2128	\$4,632	\$5,925	\$8,767	\$6,000
CONNECTION CHARGES	2144				
<b>TOTAL DEPARTMENTAL</b>		<b>\$219,397</b>	<b>\$244,906</b>	<b>\$247,041</b>	<b>\$247,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
INTEREST & EARNINGS	G2401	\$157	\$172	\$173	\$100
<b>TOTAL USE OF MONEY &amp; PROP</b>		<b>\$157</b>	<b>\$172</b>	<b>\$173</b>	<b>\$100</b>
<b>MISC</b>					
INSURANCE RECOVERIES	G2680		\$38,535	\$3,207	
OTHER COMP	G2690	\$523	\$2,800		
<b>TOTAL MISC</b>		<b>\$523</b>	<b>\$41,335</b>	<b>\$3,207</b>	<b>\$0</b>
<b>TOTAL REVENUES SEWER</b>		<b>\$220,077</b>	<b>\$286,413</b>	<b>\$250,421</b>	<b>\$247,100</b>
<b>REVENUES JOINT SEWER</b>					
<b>DEPARTMENTAL</b>					
SEWER SERV OTHER GOVTS	JA2390	\$110,397	\$139,296	\$133,055	\$140,855

SEWER SERV OTHER GOVTS	JA2391	\$59,445	\$72,314	\$71,645	\$75,845
<b>TOTAL DEPARTMENTAL</b>		<b>\$169,842</b>	<b>\$211,610</b>	<b>\$204,700</b>	<b>\$216,700</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
INTEREST & EARNINGS	JA2401	\$40	\$96	\$156	\$65
			\$5,174		
			\$1,422		
<b>TOTAL USE OF MONEY &amp; PROP</b>		<b>\$40</b>	<b>\$6,692</b>	<b>\$156</b>	<b>\$65</b>
<b>TOTAL REVENUES JOINT SEWER</b>		<b>\$169,882</b>	<b>\$218,302</b>	<b>\$204,856</b>	<b>\$216,765</b>
Total General Fund Revenues		\$623,806	\$735,922	\$619,126	\$651,331
Total Water Revenues		\$172,819	\$222,018	\$206,949	\$200,706
Total Sewer Revenues		\$220,077	\$286,413	\$250,421	\$247,100
Total Joint Sewer Revenues		\$169,882	\$218,302	\$204,856	\$216,765
<b>Grand Total Revenue</b>		<b>\$1,186,584</b>	<b>\$1,462,655</b>	<b>\$1,281,352</b>	<b>\$1,315,902</b>

## Appendix B-3

Village of Port Henry Expenditures 2006-07 to 2009-10					
ACCOUNT	ACCT#	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009- 2010 Budget
<b>EXPENDITURES GENERAL</b>					
<b>LEG BOARD</b>					
LEG BOARD, PERS SERV	A1010.1	\$4,125	\$4,400	\$12,000	\$12,000
LEG BOARD, CONTR EXP	A1010.4	\$660	\$250	\$415	\$5,400
<b>TOTAL LEG BOARD</b>		<b>\$4,785</b>	<b>\$4,650</b>	<b>\$12,415</b>	<b>\$17,400</b>
<b>MAYOR</b>					
MAYOR, PERS SERV	A1210.1	\$2,500	\$2,500	\$8,000	\$8,000
MAYOR, CONTRACTUAL	A1210.4	\$515	\$188	\$595	\$400
<b>TOTAL MAYOR</b>		<b>\$3,015</b>	<b>\$2,688</b>	<b>\$8,595</b>	<b>\$8,400</b>
<b>TREASURER</b>					
TREASURER, PERS SERV	A1325.1	\$18,880	\$10,153	\$9,387	\$10,415
TREASURER, EQUIP & CAP OUTLAY	A1325.2		\$7,945		
TREASURER, CONTR EXPEND	A1325.4	\$781	\$5,372	\$6,407	\$8,500
<b>TOTAL TREASURER</b>		<b>\$19,661</b>	<b>\$23,470</b>	<b>\$15,794</b>	<b>\$18,915</b>
<b>ASSESSMENT</b>					
ASSESSMENT, CONTR EXPEND	A1355.4	\$334	\$0	\$0	
<b>TOTAL ASSESSMENT</b>		<b>\$334</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CLERK</b>					
CLERK, PERS SERV	A1410.1	\$7,929	\$12,539	\$10,500	\$10,815
CLERK, CONTR EXPEND	A1410.4	\$1,046	\$2,759	\$4,372	\$3,500
<b>TOTAL CLERK</b>		<b>\$8,975</b>	<b>\$15,298</b>	<b>\$14,872</b>	<b>\$14,315</b>
<b>LAW</b>					
LAW PERS SERV	A1420.1				
LAW, CONTR EXPEND	A1420.4	\$1,233	\$6,948	\$6,812	\$6,000
<b>TOTAL LAW</b>		<b>\$1,233</b>	<b>\$6,948</b>	<b>\$6,812</b>	<b>\$6,000</b>
<b>ELECTIONS</b>					
ELECTIONS, PERS SERV	A1450.1				
ELECTIONS, CONTR EXPEND	A1450.4	\$514	\$334	\$209	\$275
<b>TOTAL ELECTIONS</b>		<b>\$514</b>	<b>\$334</b>	<b>\$209</b>	<b>\$275</b>
<b>OPERATION OF PLANT</b>					
BUILDINGS EQUIPMENT	A1620.2				
BUILDINGS, CONTR EXPEND	A1620.4	\$10,392	\$10,675	\$9,320	\$9,600
<b>TOTAL OPERATION OF PLANT</b>		<b>\$10,392</b>	<b>\$10,675</b>	<b>\$9,320</b>	<b>\$9,600</b>
<b>UNALLOCATED INSURANCE</b>					
UNALLOCATED INSURANCE, CONTR EXPEND	A1910.4	\$31,479	\$25,829	\$27,847	\$28,000
MUNICIPAL ASSN DUES, CONTR EXPEND	A1920.4	\$812	\$852	\$882	\$900
<b>TOTAL UNALLOCATED INSURANCE</b>		<b>\$32,291</b>	<b>\$26,681</b>	<b>\$28,729</b>	<b>\$28,900</b>
<b>GENERAL SUPPORT</b>					
CONTINGENT	A1990.4				\$20,000
PURCHASE LAND	A1940.4				
TAXES & ASSESSMENTS	A1950.4			\$4,551	
REFUND ON REAL PROPERTY	A1964.4				
OTHER GOVT SUPPORT	A1989.4			\$1,167	
<b>TOTAL GENERAL SUPPORT</b>		<b>\$81,200</b>	<b>\$90,744</b>	<b>\$102,464</b>	<b>\$123,805</b>
<b>POLICE</b>					

POLICE, PERS SERV	A3120.1				
POLICE, CONTR EXPEND	A3120.4	\$5,084	\$5,200	\$6,433	\$6,700
<b>TOTAL POLICE</b>		<b>\$5,084</b>	<b>\$5,200</b>	<b>\$6,433</b>	<b>\$6,700</b>
<b>SAFETY</b>					
FIRE DEPT, EQUIP & CAP OUTLAY	A3410.2	\$9,462	\$3,577	\$37,533	\$3,000
FIRE DEPT, CONTR EXPEND	A3410.4	\$70,181	\$51,955	\$37,179	\$50,000
FIRE PROTECTION	A3410.0				
<b>TOTAL SAFETY</b>		<b>\$79,643</b>	<b>\$55,532</b>	<b>\$74,712</b>	<b>\$53,000</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>\$84,727</b>	<b>\$60,731</b>	<b>\$81,145</b>	<b>\$59,700</b>
<b>PUBLIC HEALTH</b>					
PUBLIC HEALTH, PERS SERV	A4010.1				
PUBLIC HEALTH, CONTACTUAL EXP	A4010.4				
<b>TOTAL PUBLIC HEALTH</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REGISTRAR OF VITAL STATISTICS</b>					
REGISTRAR OF VITAL STATISTICS	A4020.1				
REGISTRAR OF VITAL STATISTICS	A4020.4	\$370	\$572	\$429	\$400
<b>TOTAL REGISTRAR OF VITAL STATISTICS</b>		<b>\$370</b>	<b>\$572</b>	<b>\$429</b>	<b>\$400</b>
<b>TOTAL HEALTH</b>		<b>\$370</b>	<b>\$572</b>	<b>\$429</b>	<b>\$400</b>
<b>HIGHWAY ADMIN</b>					
STREET ADMIN, PERS SERV	A5010.1	\$6,980	\$18,644	\$20,356	\$22,280
STREET ADMIN, CONTR EXPEND	A5010.4	\$8,065	\$2,622	\$31,849	\$35,000
<b>TOTAL HIGHWAY ADMIN</b>		<b>\$15,045</b>	<b>\$21,267</b>	<b>\$52,205</b>	<b>\$57,280</b>
<b>MAINT OF STREETS</b>					
MAINT OF STREETS, PERS SERV	A5110.1	\$38,351	\$44,612	\$50,937	\$48,950
MAINT OF STREETS, EQUIPMENT	A5110.2	\$20,336	\$3,387	\$6,539	
MAINT OF STREETS, CONTR EXPEND	A5110.4	\$55,395	\$54,313	\$39,117	\$48,000
<b>TOTAL MAINT OF STREETS</b>		<b>\$114,082</b>	<b>\$102,312</b>	<b>\$96,593</b>	<b>\$96,950</b>
<b>PERM IMPROVEMENTS HIGHWAY</b>					
PERM IMPROVE HIGHWAY/ EQUIP/CAP OUTLAY	A5112.2	\$20,419	\$23,252	\$21,273	\$20,000
<b>TOTAL PERM IMPROVEMENTS HIGHWAY</b>		<b>\$20,419</b>	<b>\$23,252</b>	<b>\$21,273</b>	<b>\$20,000</b>
<b>SNOW REMOVAL</b>					
SNOW REMOVAL, PERS SERV	A5142.1	\$18,234	\$31,449	\$21,637	\$26,000
SNOW REMOVAL, CONTR EXPEND	A5142.4	\$14,945	\$26,403	\$30,890	\$35,000
<b>TOTAL SNOW REMOVAL</b>		<b>\$33,179</b>	<b>\$57,852</b>	<b>\$52,527</b>	<b>\$61,000</b>
<b>STREET LIGHTING</b>					
STREET LIGHTING, CONTR EXPEND	A5182.4	\$23,396	\$26,564	\$26,010	\$29,000
<b>TOTAL STREET LIGHTING</b>		<b>\$23,396</b>	<b>\$26,564</b>	<b>\$26,010</b>	<b>\$29,000</b>
<b>SIDEWALKS</b>					
SIDEWALKS, PERS SERV	A5410.1	\$2,320	\$1,720	\$9,602	\$7,500
SIDEWALKS, CONTR EXPEND	A5410.4	\$598	\$223	\$3,503	\$7,500
<b>TOTAL SIDEWALKS</b>		<b>\$2,918</b>	<b>\$1,943</b>	<b>\$13,105</b>	<b>\$15,000</b>
<b>TOTAL TRANSPORTATION</b>		<b>\$209,039</b>	<b>\$233,190</b>	<b>\$261,713</b>	<b>\$279,230</b>
<b>PUBLICITY</b>					
PUBLICITY, CONTR EXPEND	A6410.4	\$1,600	\$2,055	\$826	\$1,000
<b>TOTAL PUBLICITY</b>		<b>\$1,600</b>	<b>\$2,055</b>	<b>\$826</b>	<b>\$1,000</b>
<b>OTHER ECONOMIC ASST</b>					
OTHER ECO & DEV, CONTR EXPEND	A6989.4		\$419		
<b>TOTAL OTHER ECONOMIC ASST</b>		<b>\$0</b>	<b>\$419</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ECONOMIC ASST &amp; OPPORTUNITY</b>		<b>\$1,600</b>	<b>\$2,474</b>	<b>\$826</b>	<b>\$1,000</b>
<b>PARKS</b>					
PLAYGR & REC CENTERS, PERS SERV	A7140.1	\$5,780	\$11,268	\$16,268	\$16,600
PLAYGR & REC CENTERS, EQUIP & CAP	A7140.2	\$671	\$4,604	\$1,575	\$750

<b>OUTLAY</b>					
PLAYGR & REC CENTERS, CONTR EXPEND	A7140.4	\$43,933	\$34,010	\$37,978	\$35,000
PLAYGR & REC CENTERS,JOINT PERS SERV	A7145.1	\$19,275	\$21,238	\$11,334	\$12,000
PLAYGR & REC CENTERS,JOINT CONT SERV	A7145.4				
<b>TOTAL PARKS</b>		<b>\$69,659</b>	<b>\$71,119</b>	<b>\$67,155</b>	<b>\$64,350</b>
<b>YOUTH PROGRAM</b>					
YOUTH PROG, CONTR EXPEND	A7310.4	\$3,000	\$2,304	\$3,185	\$3,000
<b>TOTAL YOUTH PROGRAM</b>		<b>\$3,000</b>	<b>\$2,304</b>	<b>\$3,185</b>	<b>\$3,000</b>
<b>MUSEUM LIBRARY</b>					
LIBRARY, CONTR EXPEND	A7410.4	\$1,000	\$2,000	\$3,000	\$3,000
<b>TOTAL MUSEUM LIBRARY</b>		<b>\$1,000</b>	<b>\$2,000</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>HISTORIAN</b>					
HISTORIAN, CONTR EXP	A7510.4	\$115	\$94	\$91	\$200
<b>TOTAL HISTORIAN</b>		<b>\$115</b>	<b>\$94</b>	<b>\$91</b>	<b>\$200</b>
<b>ADULT RECREATION</b>					
CELEBRATION CONTRACTUAL EXPE	A7550.4	\$1,000	\$1,000	\$3,000	\$3,000
ADULT RECREATION, CONTR EXPEND	A7620.4	\$1,300			
<b>TOTAL ADULT RECREATION</b>		<b>\$1,300</b>	<b>\$1,000</b>		
<b>TOTAL CULTURE &amp; RECREATION</b>		<b>\$76,074</b>	<b>\$76,517</b>	<b>\$76,431</b>	<b>\$73,550</b>
<b>REFUSE &amp; GARBAGE</b>					
PLANNING	A8020.4	\$150	\$158		
REFUSE & GARBAGE, PERS SERV	A8160.1	\$22,732	\$25,554	\$24,782	\$25,000
REFUSE & GARBAGE, CONTR EXPEND	A8160.4	\$16,660	\$71		\$500
<b>TOTAL REFUSE &amp; GARBAGE</b>		<b>\$39,542</b>	<b>\$25,783</b>	<b>\$24,782</b>	<b>\$25,500</b>
<b>HOME/COMMUN</b>					
STREET CLEANING, PERS SERV	A8170.1	\$4,956	\$8,010	\$4,432	\$6,000
STREET CLEANING, CONTR EXPEND	A8170.4	\$3,299	\$998	\$200	\$1,000
<b>TOTAL HOME/COMMUN</b>		<b>\$8,255</b>	<b>\$9,008</b>	<b>\$4,632</b>	<b>\$7,000</b>
<b>COMMUNITY BEAUTIFICATION</b>					
COMM BEAUTIFICATION, CONTR EXPEND	A8510.4	\$87	\$541	\$6,168	\$500
<b>TOTAL COMMUNITY BEAUTIFICATION</b>		<b>\$87</b>	<b>\$541</b>	<b>\$6,168</b>	<b>\$500</b>
SHADE TREE, CONTR EXPEND	A8560.4				
<b>TOTAL SHADE TREE</b>					
CEMETERY, CONTR EXPEND	A8810.4				
<b>TOTAL REFUSE &amp; GARBAGE</b>					
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$47,884</b>	<b>\$35,332</b>	<b>\$35,582</b>	<b>\$33,000</b>
<b>EMPLOYEE-BENEFITS</b>					
STATE RETIREMENT SYSTEM	A9010.8	\$9,846	\$11,825	\$11,109	\$11,100
SOCIAL SECURITY, EMPLOYER CONT	A9030.8	\$11,369	\$13,042	\$13,001	\$13,200
MEDICARE, EMPL BNFTS	A9035.8		\$2,428	\$3,041	\$3,100
WORKER'S COMPENSATION, EMPL BNFTS	A9040.8	\$13,974	\$29,083	\$28,934	\$30,000
UNEMPLOYMENT INSURANCE, EMPL BNFTS	A9050.8				\$1,000
DISABILITY INSURANCE, EMPL BNFTS	A9055.8	\$95			\$100
HOSPITAL & MEDICAL/DENTAL INS, EMPL BNFTS	A9060.8	\$46,016	\$51,747	\$65,137	\$67,600
<b>TOTAL EMPLOYEE-BENEFITS</b>		<b>\$81,300</b>	<b>\$108,125</b>	<b>\$121,222</b>	<b>\$126,100</b>
<b>DEBT PRINCIPAL</b>					
INSTALL PUR DEBT, PRINCIPAL	A9785.6	\$7,417	\$22,422	\$40,669	\$68,156
<b>TOTAL DEBT PRINCIPAL</b>		<b>\$7,417</b>	<b>\$22,422</b>	<b>\$40,669</b>	<b>\$68,156</b>
<b>INTEREST</b>					
INSTALL PUR DEBT, INTEREST	A9785.7	\$1,729	\$4,617	\$6,896	\$11,390
<b>TOTAL INTEREST</b>		<b>\$1,729</b>	<b>\$4,617</b>	<b>\$6,896</b>	<b>\$11,390</b>

BAN-PRINCIPAL	A9730.6				
BAN-INTEREST	A9730.7				
<b>TOTAL BAN</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL DEBT</b>		<b>\$9,146</b>	<b>\$27,039</b>	<b>\$47,565</b>	<b>\$79,546</b>
<b>TOTAL GENERAL EXPENDITURES</b>		<b>\$591,340</b>	<b>\$634,723</b>	<b>\$727,377</b>	<b>\$776,331</b>
<b>EXPENDITURES WATER</b>					
<b>WATER ADM</b>					
WATER DUES	F1920.4		\$85	\$325	\$130
CONTINGENT ACCOUNT	F1990.4				\$5,000
WATER ADM, PERS SERV	F8310.1	\$20,779	\$8,830	\$14,755	\$18,361
WATER ADM, CONTR EXPEND	F8310.4	\$386	\$1,500	\$909	\$1,500
<b>TOTAL WATER ADM</b>		<b>\$21,165</b>	<b>\$10,415</b>	<b>\$15,989</b>	<b>\$24,991</b>
<b>SUPPLY/POWER/PUMPING</b>					
SOURCE SUPPLY PWR/PUMP/PERS SERV	F8320.1	\$3,128	\$1,609	\$2,423	\$4,000
SOURCE SUPPLY PWR/PUMP-CONTR EXP	F8320.4	\$1,363	\$175		\$3,000
<b>TOTAL SUPPLY/POWER/PUMPING</b>		<b>\$4,491</b>	<b>\$1,784</b>	<b>\$2,423</b>	<b>\$7,000</b>
<b>PURIFICATION</b>					
WATER PURIFICATION, PERS SERV	F8330.1	\$24,218	\$25,047	\$30,396	\$28,526
WATER PURIFICATION, CONTR EXPEND	F8330.4	\$35,514	\$35,628	\$38,083	\$46,000
<b>TOTAL PURIFICATION</b>		<b>\$59,732</b>	<b>\$60,675</b>	<b>\$68,479</b>	<b>\$74,526</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>					
WATER TRANS/DISTR/PERS SERV	F8340.1	\$8,872	\$6,753	\$10,098	\$11,120
WATER TRANS/DISTR/EQUIP	F8340.2				\$8,000
WATER TRANS/DISTR/CONTR EXPEND	F8340.4	\$13,093	\$12,306	\$10,945	\$14,500
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>		<b>\$21,965</b>	<b>\$19,059</b>	<b>\$21,043</b>	<b>\$33,620</b>
<b>TOTAL HOME &amp; COMMUNITY</b>		<b>\$107,353</b>	<b>\$91,932</b>	<b>\$107,934</b>	<b>\$140,137</b>
<b>EMPLOYEE BENEFITS</b>					
STATE RETIREMENT, EMPL BNFTS	F9010.8	\$5,000	\$6,000	\$6,000	\$5,500
SOCIAL SECURITY, EMPL BNFTS	F9030.8	\$4,337	\$2,718	\$3,563	\$3,844
MEDICARE, EMPL BNFTS	F9035.8		\$533	\$833	\$900
W COMP, EMPL BNFTS	F9040.8	\$1,200	\$1,000		\$1,000
DISABILITY INS, EMPL BNFTS	F9055.8				\$100
HOSP/MED/DENTAL INS, EMPL BNFT	F9060.8	\$12,593	\$16,386	\$18,742	\$20,175
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$23,130</b>	<b>\$26,637</b>	<b>\$29,138</b>	<b>\$31,519</b>
<b>DEBT PRINCIPAL</b>					
DEBT PRINCIPAL, SERIAL BONDS	F9710.6	\$47,653	\$48,459	\$49,264	\$50,070
DEBT PRINCIPAL, BAN	F9730.6				
<b>TOTAL DEBT PRINCIPAL</b>		<b>\$47,653</b>	<b>\$48,459</b>	<b>\$49,264</b>	<b>\$50,070</b>
<b>DEBT INTEREST</b>					
DEBT INTEREST, BAN	F9730.7				
DEBT INTEREST, SERIAL BONDS	F9710.7	\$16,628	\$16,043	\$15,458	\$14,873
<b>TOTAL DEBT INTEREST</b>		<b>\$16,628</b>	<b>\$16,043</b>	<b>\$15,458</b>	<b>\$14,873</b>
<b>TOTAL EXPENDITURE WATER</b>		<b>\$194,764</b>	<b>\$183,071</b>	<b>\$201,794</b>	<b>\$236,599</b>
<b>EXPENDITURES SEWER</b>					
<b>HOME AND COMM.</b>					
ENGINEERS	G1440.4	-	\$3,310		\$10,000
OTHER GOVT SUPPORT	G1989.4	\$1,302	\$9,591		
SEWER ADM, PERS SERV	G8110.1	\$20,244	\$93	\$17,541	\$20,075
SER ADM, CONTR EXPEND	G8110.4		\$25,132		\$1,000
SANITARY SEWERS, PERS SERV	G8120.1	\$29,415	\$1,000	\$33,459	\$26,225



SANITARY EQUIPMENT	G8120.2	\$2,500	\$14,455		\$30,000
SANITARY SEWERS, CONTR EXPEND	G8120.4	\$17,142	\$72,314	\$71,925	\$30,000
SEWAGE TREAT DISP, CONTR EXPEND	G8130.4	\$59,445		\$71,645	\$75,845
TRANSFER TO OTHER FUNDS	G9950.9				
<b>TOTAL HOME AND COMM.</b>		<b>\$130,048</b>	<b>\$125,895</b>	<b>\$194,570</b>	<b>\$193,145</b>
<b>DEBT</b>					
SOCIAL SECURITY, EMPL BNFTS	G9030.8	\$3,722	\$2,286	\$3,200	\$2,871
MEDICARE, EMPL BNFTS	G9035.8		\$447	\$748	\$671
DEBT PRINCIPAL, SERIAL BONDS	G9710.6	\$5,000	\$75,000	\$103,000	\$64,524
DEBT INTEREST, SERIAL BONDS	G9710.7	\$6,768	\$6,462	\$2,488	
DEBT PRINCIPAL, BAN	G9730.6	\$70,000		\$63,432	
DEBT INTEREST, BAN	G9730.7				
<b>TOTAL DEBT</b>		<b>\$85,490</b>	<b>\$84,195</b>	<b>\$172,868</b>	<b>\$68,066</b>
<b>TOTAL EXPENDITURE SEWER</b>		<b>\$215,538</b>	<b>\$210,089</b>	<b>\$367,438</b>	<b>\$261,211</b>
<b>EXPENDITURES JOINT SEWER</b>					
<b>GENERAL SUPPORT</b>					
ENGINEERS	JA1440.4				
UNALLOCATED INSURANCE	JA1910.4	\$7,510	\$6,621	\$11,054	\$11,100
CONTINGENT ACCOUNT	JA1990.4				\$15,000
DUES	JA1920.4		\$335	\$294	\$335
<b>TOTAL GENERAL SUPPORT</b>		<b>\$7,510</b>	<b>\$6,956</b>	<b>\$11,348</b>	<b>\$26,435</b>
<b>SANITATION</b>					
SER ADM, PERS SERV	JA8110.1				
SER ADM, EQUIP	JA8110.2				
SER ADM, CONTR EXPEND	JA8110.4		\$3,613	\$2,809	\$4,100
<b>TOTAL SANITATION</b>		<b>\$0</b>	<b>\$3,613</b>	<b>\$2,809</b>	<b>\$4,100</b>
<b>SEWAGE</b>					
SANITARY SEWERS, PERS SERV	JA8130.1	\$33,450	\$36,799	\$44,430	\$43,084
SEWAGE TREAT DISP, EQUIP	JA8130.2	\$3,257	\$3,218		\$7,100
SEWAGE TREAT DISP, CONTR EXPEND	JA8130.4	\$78,076	\$89,361	\$123,729	\$116,400
<b>TOTAL SEWAGE</b>		<b>\$114,783</b>	<b>\$129,378</b>	<b>\$168,159</b>	<b>\$166,584</b>
<b>TOTAL HOME AND COMM.</b>		<b>\$114,783</b>	<b>\$132,991</b>	<b>\$170,968</b>	<b>\$170,684</b>
<b>EMPLOYEE BENEFITS</b>					
STATE RETIREMENT	JA9010.8	\$7,400	\$7,500	\$7,500	\$6,300
SOCIAL SECURITY, EMPL BNFTS	JA9030.8	\$2,461	\$2,471	\$2,793	\$2,671
MEDICARE, EMPL BNFTS	JA9035.8		\$460	\$653	\$625
WORKERS COMP	JA9040.8	\$8,200	\$7,000	\$7,000	\$7,000
DISABILITY INS	JA9055.8	\$261			\$300
HOSPITAL INS	JA9060.8	\$14,051	\$7,877	\$10,742	\$15,589
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$32,373</b>	<b>\$25,308</b>	<b>\$28,688</b>	<b>\$32,485</b>
<b>TOTAL EXPENDITURE JOINT SEWER</b>		<b>154,666</b>	<b>165,255</b>	<b>211,004</b>	<b>229,604</b>
Total General Fund Expenditures		\$591,340	\$634,723	\$727,377	\$776,331
Total Water Expenditures		\$194,764	\$183,071	\$201,794	\$236,599
Total Sewer Expenditures		\$215,538	\$210,089	\$367,438	\$261,211
Total Joint Sewer Expenditures		\$154,666	\$165,255	\$211,004	\$229,604
<b>Grand Total Expenditures</b>		<b>\$1,156,308</b>	<b>\$1,193,138</b>	<b>\$1,507,613</b>	<b>\$1,503,745</b>

## Appendix B-4

Town of Moriah Revenues 2007-2009				
ACCOUNT	ACCT#	2007 Actual	2008 Actual	2009 Budget
<b>REVENUES GENERAL</b>				
<b>REAL PROPERTY TAXES</b>				
REAL PROPERTY TAXES	A1001	\$772,015	\$779,846	\$837,969
<b>TOTAL REAL PROP TAXES</b>		<b>\$772,015</b>	<b>\$779,846</b>	<b>\$837,969</b>
<b>REAL PROPERTY TAX ITEMS</b>				
FEDERAL PAYMENTS LIEU OF TAXES	A1080			
OTHER PAYMENTS IN LIEU OF TAXES	A1081	\$7,200	\$7,200	\$8,000
INT/ PENALTIES ON REAL PROP TAXES	A1090	\$8,139	\$9,951	<b>\$10,000</b>
<b>TOTAL REAL PROPERTY &amp; TAX ITEMS</b>		<b>\$15,339</b>	<b>\$17,151</b>	<b>\$18,000</b>
<b>NON-PROPERTY TAX ITEMS</b>				
FRANCHISES	A1170	\$25,365	\$20,580	\$25,000
<b>TOTAL NON-PROPERTY TAX ITEMS</b>		<b>\$25,365</b>	<b>\$20,580</b>	<b>\$25,000</b>
<b>GENERAL GOVERNMENT</b>				
CLERK FEES	A1255	\$2,094	\$2,147	\$1,300
<b>LAW ENFORCEMENT</b>				
VILLAGE POLICE PATROL	A1589			\$4,320
<b>HEALTH</b>				
VITAL STATISTICS FEES	A1603	\$1,310	\$1,210	\$1,100
<b>CULTURE &amp; RECREATION</b>				
PARK & RECREATIONAL CHARGES	A2001	\$277,650	\$273,937	\$240,000
CONTR PRIV AGENCIES FOR YOUTH	A2070	\$48,151	\$13,457	\$12,000
<b>HOME AND COMMUNITY SERVICES</b>				
REFUSE & GARBAGE FEES	A2130	\$266,298	\$251,513	\$189,841
<b>USE OF MONEY &amp; PROPERTY</b>				
INTEREST & EARNINGS	A2401	\$23,894	\$8,456	\$14,000
RENTAL OF REAL PROPERTY	A2410	\$27,800	\$33,280	
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$51,694</b>	<b>\$41,736</b>	<b>\$14,000</b>
<b>LICENSES &amp; PERMITS</b>				
BINGO LICENSES	A2540	\$20	\$83	\$1,300
DOG LICENSES	A2544	\$1,204	\$1,624	
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$1,224</b>	<b>\$1,707</b>	<b>\$1,300</b>
<b>FINES &amp; FORFEITURES</b>				
FINES & FORFEITED BAIL	A2610	\$69,495	\$36,499	\$62,000
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>\$69,495</b>	<b>\$36,499</b>	<b>\$62,000</b>
<b>SALE OF PROPERTY &amp; COMP FOR LOSS</b>				
SALE SCRAP & EXCESS MATERIALS	A2650		\$43	
<b>MISCELLANEOUS</b>				
REFUND PRIOR YRS EXPENDITURES	A2701	\$2,760		
MISCELLANEOUS REVENUES	A2770	\$2,229	\$6,431	\$500
<b>TOTAL MISCELLANEOUS</b>		<b>\$4,989</b>	<b>\$6,431</b>	<b>\$500</b>
<b>STATE AID</b>				
ST AID, REVENUE SHARING	A3001	\$64,798	\$68,038	\$68,038
ST AID, MORTGAGE TAX	A3005	\$60,367	\$45,878	\$40,000
PROGRAMS FOR AGING	A3772	\$400	\$7,000	\$1,490
YOUTH PROGRAMS	A3820		\$27,807	



OTHER HOME & COMMUNITY SERVICE	A3989	\$2,983	\$1,116	\$15,000
<b>TOTAL STATE AID</b>		<b>\$128,548</b>	<b>\$149,839</b>	<b>\$124,528</b>
<b>TOTAL GENERAL REVENUE</b>		<b>\$1,664,171</b>	<b>\$1,596,095</b>	<b>\$1,531,858</b>
<b>GENERAL OUTSIDE VILLAGE - REVENUE</b>				
<b>REAL PROPERTY TAXES</b>				
REAL PROPERTY TAXES	B1001	\$18,482	\$18,730	\$18,280
<b>TOTAL REAL PROP TAXES</b>		<b>\$18,482</b>	<b>\$18,730</b>	<b>\$18,280</b>
<b>PUBLIC SAFETY</b>				
SAFETY INSPECTION FEES	B1560	\$6,476	\$7,341	\$6,000
<b>TOTAL GENERAL OUTSIDE VILLAGE REVENUE</b>		<b>\$24,958</b>	<b>\$26,071</b>	<b>\$24,280</b>
<b>HIGHWAY - TOWNWIDE REVENUE</b>				
<b>REAL PROPERTY TAXES</b>				
REAL PROPERTY TAXES	DA1001	\$330,715	\$403,171	\$441,704
<b>TOTAL REAL PROP TAXES</b>		<b>\$330,715</b>	<b>\$403,171</b>	<b>\$441,704</b>
<b>INTERGOVERNMENTAL CHARGES</b>				
TRANSPORTATION SERVICE - OTHER GOV	DA2300	\$49,418	\$60,805	\$76,000
<b>USE OF MONEY &amp; PROPERTY</b>				
INTEREST & EARNINGS	DA2401	\$8,586	\$3,508	\$3,500
RENTAL EQUIPMENT - OTHER GOVTS	DA2416	\$96,137	\$115,060	\$94,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$104,723</b>	<b>\$118,568</b>	<b>\$97,500</b>
<b>SALE OF PROPERTY &amp; COMP FOR LOSS</b>				
SALE SCRAP & EXCESS MATERIALS	DA2650	\$1,625	\$1,501	
<b>MISCELLANEOUS</b>				
MISCELLANEOUS REVENUE	DA2770	\$125		\$2,000
<b>STATE AID</b>				
CONSOLIDATED HIGHWAY AID	DA3501	\$53,036		
<b>TOTAL HIGHWAY TOWNWIDE REVENUES</b>		<b>\$539,642</b>	<b>\$584,044</b>	<b>\$617,204</b>
<b>HIGHWAY - OUTSIDE VILLAGE REVENUE</b>				
<b>REAL PROPERTY TAXES</b>				
REAL PROPERTY TAXES	DB1001	\$261,186	\$272,011	\$275,417
<b>TOTAL REAL PROP TAXES</b>		<b>\$261,186</b>	<b>\$272,011</b>	<b>\$275,417</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
INTEREST & EARNINGS	DB2401	\$6,998	\$3,419	\$2,500
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$6,998</b>	<b>\$3,419</b>	<b>\$2,500</b>
<b>STATE AID</b>				
CONSOLIDATED HIGHWAY AID	DB3501	\$59,992	\$73,976	\$73,975
<b>TOTAL HIGHWAY OUTSIDE VILLAGE REVENUES</b>		<b>\$328,176</b>	<b>\$349,406</b>	<b>\$351,892</b>
<b>CAPITAL PROJECTS - REVENUE</b>				
<b>USE OF MONEY &amp; PROPERTY</b>				
INTEREST & EARNINGS	H2401	\$25,716	\$4,282	
<b>MISCELLANEOUS</b>				
MISCELLANEOUS REVENUE	H2770	\$4,598	\$4,390	
<b>STATE AID</b>				
HEALTH CAPITAL PROJECTS	H3497	\$574,891	\$140,510	
HIGHWAY CAPITAL PROJECTS	H3591	\$111,164		
SEWER CAPITAL PROJECTS	H3990	\$1,458,000	\$162,000	
SEWER CAPITAL PROJECT MINE YARD	H3990.1		\$89,836	
WATER CAPITAL PROJECTS	H3991	\$41,234	\$8,766	
WASSON STREET WATER LINE PROJECT	H3991.1		\$323,868	
OTHER HM&COMM SERVICES CAPITAL PROJ	H3997		\$34,789	

<b>TOTAL STATE AID</b>		<b>\$2,185,288</b>	<b>\$759,770</b>	<b>\$0</b>
<b>PROCEEDS OF OBLIGATIONS</b>				
BOND ANTICIPATION NOTES	H5730		\$3,119,431	
BAN REDEEMED FROM APPROPRIATIONS	H5731.1	\$71,400	\$71,509	
<b>TOTAL CAPITAL PROJECTS REVENUES</b>		<b>\$2,287,002</b>	<b>\$3,959,382</b>	<b>\$0</b>
<b>FIRE PROTECTION - REVENUE</b>				
<b>REAL PROPERTY TAXES</b>				
REAL PROPERTY TAXES	SF1001	\$54,000		\$54,000
<b>TOTAL REAL PROP TAXES</b>		<b>\$54,000</b>		<b>\$54,000</b>
<b>TOTAL FIRE PROTECTION REVENUES</b>		<b>\$54,000</b>		<b>\$54,000</b>
<b>SEWER - REVENUE</b>				
<b>HOME &amp; COMMUNITY SERVICES</b>				
SEWER RENTS	SS2120	\$439,827	\$459,054	\$344,288
SEWER CHARGES	SS2122			\$104,000
INTEREST & PENALTIES - SEWER ACCT	SS2128	\$8,961	\$10,123	\$14,000
SEWER CONNECTION CHARGES	SS2144	\$635	\$1,400	\$1,500
<b>TOTAL HOME AND COMM.</b>		<b>\$449,423</b>	<b>\$470,578</b>	<b>\$463,788</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
INTEREST & EARNINGS	SS2401	\$2,810	\$1,477	\$2,000
INSURANCE RECOVERIES	SS2680		\$947	
<b>MISCELLANEOUS</b>				
MISCELLANEOUS REVENUE	SS2770		\$300	
<b>TOTAL SEWER REVENUES</b>		<b>\$452,233</b>	<b>\$473,302</b>	<b>\$465,788</b>
<b>WATER#1 - REVENUES</b>				
<b>REAL PROPERTY TAXES</b>				
REAL PROPERTY TAXES	SW11001	\$130,768	\$129,510	\$128,998
<b>TOTAL REAL PROP TAXES</b>		<b>\$130,768</b>	<b>\$129,510</b>	<b>\$128,998</b>
<b>HOME &amp; COMMUNITY SERVICES</b>				
METERED WATER SALES	SW12140	\$4,892	\$7,269	
UNMETERED WATER SALES	SW12142	\$140,785	\$138,287	\$164,000
WATER SERVICE CHARGE	SW12144	\$635	\$1,270	\$2,000
INTEREST & PENALTY - WATER RENTS	SW12148	\$2,903	\$3,367	\$5,000
<b>TOTAL HOME AND COMM.</b>		<b>\$149,216</b>	<b>\$150,193</b>	<b>\$171,000</b>
<b>USE OF MONEY &amp; PROPERTY</b>				
INTEREST & EARNINGS	SW12401	\$2,343	\$935	\$1,500
INSURANCE RECOVERIES	SW12680		\$568	
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$2,343</b>	<b>\$1,503</b>	<b>\$1,500</b>
<b>STATE AID</b>				
OTHER STATE AID	SW13089		\$1,610	
<b>TOTAL WATER#1 REVENUES</b>		<b>\$282,327</b>	<b>\$282,817</b>	<b>\$301,498</b>
<b>WATER#2 - REVENUES</b>				
<b>REAL PROPERTY TAXES</b>				
REAL PROPERTY TAXES	SW21001	\$71,586	\$69,525	\$66,951
<b>TOTAL REAL PROP TAXES</b>		<b>\$71,586</b>	<b>\$69,525</b>	<b>\$66,951</b>
<b>HOME &amp; COMMUNITY SERVICES</b>				
UNMETERED WATER SALES	SW22142	\$101,555	\$103,517	\$118,260
WATER SERVICE CHARGE	SW22144	\$635		\$1,500
INTEREST & PENALTY - WATER RENTS	SW22148	\$3,676	\$4,078	\$5,200
<b>TOTAL HOME AND COMM.</b>		<b>\$105,866</b>	<b>\$107,595</b>	<b>\$124,960</b>
<b>USE OF MONEY &amp; PROPERTY</b>				

INTEREST & EARNINGS	SW22401	\$1,265	\$752	\$1,000
INSURANCE RECOVERIES	SW22680		\$379	
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>		<b>\$1,265</b>	<b>\$1,130</b>	<b>\$1,000</b>
<b>STATE AID</b>				
OTHER STATE AID	SW23089		\$1,610	
<b>MISCELLANEOUS</b>				
REFUND PRIOR YRS EXPENDITURES	SW22701			
<b>TOTAL WATER#2 REVENUES</b>		<b>\$178,716</b>	<b>\$179,861</b>	<b>\$192,911</b>
<b>WATER#3 -REVENUES</b>				
<b>HOME &amp; COMMUNITY SERVICES</b>				
UNMETERED WATER SALES	SW32142	\$4,056	\$4,056	\$4,342
WATER SERVICE CHARGE	SW32144	\$286	\$286	
INTEREST & PENALTY - WATER RENTS	SW32148	\$149	\$58	
<b>TOTAL HOME AND COMM.</b>		<b>\$4,491</b>	<b>\$4,400</b>	<b>\$4,342</b>
<b>TOTAL WATER#3 REVENUES</b>		<b>\$4,491</b>	<b>\$4,400</b>	<b>\$4,342</b>
Total General Fund Revenues		\$1,664,171	\$1,596,095	\$1,531,858
Total General Outside Village Revenues		\$24,958	\$26,071	\$24,280
Total Highway Townwide Revenues		\$539,642	\$584,044	\$617,204
Total Highway Outside Village Revenues		\$328,176	\$349,406	\$351,892
Total Capital Projects Revenues		\$2,287,002	\$3,959,382	\$0
Total Fire Protection Revenues		\$54,000	\$0	\$54,000
Total Sewer Revenues		\$452,233	\$473,302	\$465,788
Total Water Revenues	Water 1,2,3	\$465,534	\$467,078	\$498,751
<b>Grand Total Revenue</b>		<b>\$5,815,716</b>	<b>\$7,455,379</b>	<b>\$3,543,773</b>
<b>Grand Total Revenue minus Capital Projects</b>		<b>\$3,528,714</b>	<b>\$3,495,997</b>	<b>\$3,543,773</b>

## Appendix B-5

Town of Moriah Expenditures 2007-2009				
ACCOUNT	ACCT#	2007 Actual	2008 Actual	2009 Budget
<b>EXPENDITURES GENERAL</b>				
<b>LEGISLATIVE</b>				
TOWN BOARD PERSONAL SERVICES	A1010.1	\$23,561	\$23,499	\$21,476
TOWN BOARD CONTRACTUAL	A1010.4	\$4,755	\$1,439	\$3,500
<b>TOTAL LEG BOARD</b>		<b>\$28,316</b>	<b>\$24,938</b>	<b>\$24,976</b>
<b>JUDICIAL</b>				
JUSTICE PERSONAL SERVICES	A1110.1	\$50,438	\$53,484	\$48,225
JUSTICES CONTRACTUAL	A1110.4	\$9,437	\$6,775	\$7,500
<b>TOTAL JUDICIAL</b>		<b>\$59,875</b>	<b>\$60,259</b>	<b>\$55,725</b>
<b>EXECUTIVE</b>				
SUPERVISOR PERSONAL SERVICE	A1220.1	\$63,939	\$67,734	\$67,268
SUPERVISOR EQUIPMENT	A1220.2		\$850	\$500
SUPERVISOR CONTRACTUAL	A1220.4	\$2,007	\$3,130	\$3,500
<b>TOTAL EXECUTIVE</b>		<b>\$65,946</b>	<b>\$71,714</b>	<b>\$71,268</b>
<b>FINANCE</b>				
AUDITOR CONTRACTUAL	A1320.4	\$8,500	\$9,125	\$9,000
BUDGET PERSONAL SERVICE	A1340.1	\$3,915	\$4,130	\$4,037
ASSESSMENT PERSONAL SERVICE	A1355.1	\$23,203	\$23,141	\$21,776
ASSESSMENT CONTRACTUAL	A1355.4	\$6,764	\$4,218	\$5,500
<b>TOTAL FINANCE</b>		<b>\$42,382</b>	<b>\$40,614</b>	<b>\$40,313</b>
<b>STAFF</b>				
CLERK PERSONAL SERVICE	A1410.1	\$53,903	\$57,156	\$57,328
CLERK EQUIPMENT	A1410.2			\$3,500
CLERK CONTRACTUAL	A1410.4	\$5,595	\$4,106	\$5,000
ATTORNEY PERSONAL SERVICE	A1420.1	\$12,473	\$8,469	\$5,000
ATTORNEY CONTRACTUAL	A1420.4	\$6,809	\$10,889	
<b>TOTAL STAFF</b>		<b>\$78,779</b>	<b>\$80,620</b>	<b>\$70,828</b>
<b>SHARED SERVICES</b>				
BUILDINGS PERSONAL SERVICE	A1620.1	\$66,848	\$73,899	\$73,715
BUILDINGS EQUIPMENT	A1620.2		\$2,023	\$4,800
BUILDINGS CONTRACTUAL	A1620.4	\$127,471	\$121,000	\$125,000
<b>TOTAL SHARED SERVICES</b>		<b>\$194,318</b>	<b>\$196,921</b>	<b>\$203,515</b>
<b>SPECIAL ITEMS</b>				
UNALLOCATED INSURANCE	A1910.4	\$78,676	\$66,539	\$67,000
MUNICIPAL ASSOCIATION DUES	A1920.4	\$1,650	\$1,650	\$2,000
TAXES & ASSESSMENTS ON PROPERTY	A1950.4	\$2,451	\$3,711	
PAYMENT TO COUNTY TREASURER	A1972.4	\$6,366	\$3,181	\$1,000
CONTINGENT ACCOUNT	A1990.4			\$30,000
<b>TOTAL SPECIAL ITEMS</b>		<b>\$89,144</b>	<b>\$75,081</b>	<b>\$100,000</b>
<b>LAW ENFORCEMENT</b>				
POLICE PERSONAL SERVICE	A3120.1	\$83,829	\$85,341	\$74,990
POLICE EQUIPMENT	A3120.2	\$1,740		
POLICE CONTRACTUAL	A3120.4	\$8,445	\$10,035	\$8,500
<b>TOTAL POLICE</b>		<b>\$94,014</b>	<b>\$95,376</b>	<b>\$83,490</b>
<b>TRAFFIC CONTROL</b>				
TRAFFIC CONTROL CONTRACTUAL	A3310.4			

<b>FIRE PREVENTION AND CONTROL</b>				
FIRE PREVENTION CONTRACTUAL	A3410.4		\$1,000	\$300
<b>SAFETY FROM ANIMALS</b>				
CONTROL OF DOGS PERSONAL SERV.	A3510.1	\$3,090	\$3,732	
CONTROL OF DOGS CONTRACTUAL	A3510.4	\$1,420	\$1,605	
CONTROL OF ANIMALS	A3520.1			\$3,700
CONTROL OF OTHER ANIMALS	A3520.4			\$2,500
<b>TOTAL SAFETY FROM ANIMALS</b>		<b>\$4,510</b>	<b>\$5,337</b>	<b>\$6,200</b>
<b>PUBLIC HEALTH</b>				
REGISTRAR OF VITAL STATISTICS	A4020.1	\$1,000	\$1,040	\$1,100
<b>OTHER HEALTH</b>				
AMBULANCE CONTRACTUAL	A4540.4	\$19,483	\$21,108	\$22,000
<b>TOTAL HEALTH</b>		<b>\$20,483</b>	<b>\$22,147</b>	<b>\$23,100</b>
<b>ADMINISTRATION</b>				
SUPT OF HIGHWAYS PERSONAL SERV	A5010.1	\$37,941	\$40,627	\$40,251
SUPT OF HIGHWAYS CONTRACTUAL	A5010.4	\$1,392	\$1,367	\$1,500
<b>TOTAL ADMINISTRATION</b>		<b>\$39,333</b>	<b>\$41,994</b>	<b>\$41,751</b>
<b>HIGHWAY</b>				
GARAGE CONTRACTUAL	A5132.4	\$44,281	\$47,569	\$48,000
STREET LIGHTING, CONTR EXPEND	A5182.4	\$58,080	\$52,452	\$47,000
<b>TOTAL HIGHWAY</b>		<b>\$102,362</b>	<b>\$100,021</b>	<b>\$95,000</b>
<b>PEDESTRIAN</b>				
SIDEWALKS CONTRACTUAL	A5410.4		\$11,431	
<b>ECONOMIC DEVELOPMENT</b>				
PUBLICITY CONTRACTUAL	A6410.4	\$4,655	\$4,375	\$3,375
<b>OTHER ECONOMIC OPPOR &amp; DEVELOPMENT</b>				
VETERANS SERVICES CONTRACTUAL	A6510.4	\$416	\$493	\$500
PROGRAMS FOR AGING PERSONAL SERVICE	A6772.4	\$9,495	\$10,163	\$10,067
PROGRAMS FOR AGING CONTRACTUAL	A6772.2	\$3,561	\$8,370	\$2,200
<b>TOTAL OTHER ECONOMIC ASST</b>		<b>\$13,473</b>	<b>\$19,027</b>	<b>\$12,767</b>
<b>RECREATION</b>				
PARKS PERSONAL SERVICE	A7110.1	\$48,650	\$49,643	\$48,600
PARKS EQUIPMENT	A7110.2			\$3,000
PARKS CONTRACTUAL	A7110.4	\$66,010	\$68,618	\$55,000
CULTURE & RECREATION	A7140.1	\$16,542	\$14,739	
PLAYGROUNDS & RECREATION CNTRS	A7140.4	\$603	\$451	
YOUTH PROGRAMS PERSONAL SERVICE	A7310.1	\$31,673	\$29,323	\$26,700
YOUTH PROGRAMS CONTRACTUAL	A7310.4	\$3,325	\$9,449	\$4,000
JOINT YOUTH PROGRAMS	A7320.4	\$30,290	\$25,493	\$250
<b>TOTAL RECREATION</b>		<b>\$197,092</b>	<b>\$197,716</b>	<b>\$137,550</b>
<b>CULTURE</b>				
HISTORIAN CONTRACTUAL	A7510.4	\$1,641	\$1,945	\$2,200
HISTORICAL PROPERTY	A7520.4		\$1,716	\$1,000
CELEBRATIONS	A7550.4		\$914	
<b>TOTAL CULTURE</b>		<b>\$1,641</b>	<b>\$4,575</b>	<b>\$3,200</b>
<b>SANITATION</b>				
REFUSE & GARBAGE PERSONAL SERVICES	A8160.1	\$44,478	\$47,075	\$45,900
REFUSE & GARBAGE EQUIPMENT	A8160.2			\$500
REFUSE & GARBAGE CONTRACTUAL	A8160.4	\$107,033	\$116,332	\$100,000
<b>TOTAL SANITATION</b>		<b>\$151,511</b>	<b>\$163,407</b>	<b>\$146,400</b>
<b>EMPLOYEE-BENEFITS</b>				
STATE RETIREMENT	A9010.8	\$27,554	\$26,694	\$30,000

FIRE & POLICE RETIREMENT	A9015.8	\$6,664	\$6,948	\$7,500
SOCIAL SECURITY	A9030.8	\$35,622	\$36,786	\$34,425
MEDICARE	A9035.8	\$8,331	\$8,604	\$8,075
WORKER'S COMPENSATION	A9040.8	\$110,313	\$114,157	\$117,000
UNEMPLOYMENT INSURANCE	A9050.8	\$17,052	\$17,690	\$22,000
HOSPITAL & MEDICAL INSURANCE	A9060.8	\$258,438	\$275,457	\$295,000
<b>TOTAL EMPLOYEE-BENEFITS</b>		<b>\$463,975</b>	<b>\$486,335</b>	<b>\$514,000</b>
<b>DEBT SERVICES</b>				
SERIAL BONDS PRINCIPAL	A9710.6	\$2,100	\$37,100	\$37,100
SERIAL BONDS INTEREST	A9710.7	\$2,790	\$11,023	\$11,000
BAN INTEREST	A9730.7		\$5,127	
<b>TOTAL DEBT</b>		<b>\$4,890</b>	<b>\$53,251</b>	<b>\$48,100</b>
<b>TOTAL GENERAL EXPENDITURES</b>		<b>\$1,656,699</b>	<b>\$1,756,138</b>	<b>\$1,681,858</b>
<b>GENERAL OUTSIDE VILLAGE - EXPENDITURES</b>				
<b>OTHER PROTECTION</b>				
SAFETY INSPECTION CONTRACTUAL	B3620.1	\$17,471	\$14,019	\$13,500
SAFETY INSPECTION PERSONAL SERVICES	B3620.4	\$1,700	\$1,743	2000
<b>TOTAL OTHER PROTECTION</b>		<b>\$19,171</b>	<b>\$15,762</b>	<b>\$15,500</b>
<b>PUBLIC HEALTH</b>				
BOARD OF HEALTH	B4010.4	\$248	\$745	\$745
<b>CULTURE</b>				
LIBRARY	B7410.4	\$5,500	\$6,000	\$6,000
<b>EMPLOYEE BENEFITS</b>				
STATE RETIREMENT	B9010.8	\$1,148	\$1,542	\$1,000
SOCIAL SECURITY	B9030.8	\$1,083	\$869	\$838
MEDICARE	B9035.8	\$253	\$203	\$197
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$2,484</b>	<b>\$2,614</b>	<b>\$2,035</b>
<b>TOTAL GENERAL OUTSIDE VILLAGE EXPENDITURES</b>		<b>\$27,403</b>	<b>\$25,122</b>	<b>\$24,280</b>
<b>HIGHWAY - TOWNWIDE EXPENDITURES</b>				
<b>HIGHWAY</b>				
MACHINERY PERSONAL SERVICE	DA5130.1	\$6,600	\$8,725	\$41,490
MACHINERY EQUIPMENT	DA5130.2	\$6,011	\$26,384	\$37,813
MACHINERY CONTRACTUAL	DA5130.4	\$121,129	\$118,425	\$120,000
MISC (brush & weeds) PERS SERV	DA5140.1	\$38,053	\$62,634	\$32,756
MISC (brush & weeds) CONTRACTUAL	DA5130.4	\$5,621	\$7,683	\$8,000
SNOW REMOVAL PERSONAL SERVICE	DA5142.1	\$143,557	\$162,829	\$93,900
SNOW REMOVAL CONTRACTUAL	DA5142.4	\$80,758	\$86,695	\$60,000
SERV OTHER GOVERNMENTS PERS SERV	DA5148.1	\$9,216	\$10,162	\$50,226
SERV OTHER GOVERNMENTS CONTRACT	DA5148.4			\$4,000
<b>TOTAL HIGHWAY</b>		<b>\$410,946</b>	<b>\$483,537</b>	<b>\$448,185</b>
<b>EMPLOYEE BENEFITS</b>				
STATE RETIREMENT	DA9010.8	\$20,480	\$19,047	\$16,647
SOCIAL SECURITY	DA9030.8	\$12,234	\$15,148	\$13,532
MEDICARE	DA9035.8	\$2,861	\$3,543	\$3,174
HOSPITAL & MEDICAL INSURANCE	DA9060.8	\$66,950	\$82,619	\$92,615
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$102,525</b>	<b>\$120,356</b>	<b>\$125,968</b>
<b>DEBT SERVICES</b>				
BAN NOTES PRINCIPAL	DA9730.6	\$38,970	\$38,970	\$38,970
BAN NOTES INTEREST	DA9730.7	\$7,953	\$5,396	\$4,081
<b>TOTAL DEBT</b>		<b>\$46,923</b>	<b>\$44,366</b>	<b>\$43,051</b>
<b>TOTAL HIGHWAY TOWNWIDE EXPENDITURES</b>		<b>\$560,395</b>	<b>\$648,260</b>	<b>\$617,204</b>



<b>HIGHWAY - OUTSIDE VILLAGE EXPENDITURES</b>				
<b>HIGHWAY</b>				
GENERAL REPAIRS PERSONAL SERVICE	DB5110.1	\$132,976	\$133,865	\$94,628
GENERAL REPAIRS CONTRACTUAL	DB5110.4	\$29,420	\$12,504	\$30,000
PERMANENT IMPROVEMENTS PERS SERV	DB5112.1			\$50,953
PERMANENT IMPROVEMENTS EQUIPMENT	DB5112.2	\$110,204	\$121,100	\$45,000
PERMANENT IMPROVEMENTS CONTRACTAL	DB5112.4	\$7,006	\$8,056	\$47,000
<b>TOTAL HIGHWAY</b>		<b>\$279,605</b>	<b>\$275,525</b>	<b>\$267,581</b>
<b>EMPLOYEE BENEFITS</b>				
STATE RETIREMENT	DB9010.8	\$13,653	\$12,698	\$11,431
SOCIAL SECURITY	DB9030.8	\$8,244	\$8,300	\$9,021
MEDICARE	DB9035.8	\$1,928	\$1,941	\$2,116
HOSPITAL & MEDICAL INSURANCE	DB9060.8	\$44,633	\$55,237	\$61,743
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$68,459</b>	<b>\$78,176</b>	<b>\$84,311</b>
<b>TOTAL HIGHWAY OUTSIDE VILLAGE EXPENDITURES</b>		<b>\$348,064</b>	<b>\$353,701</b>	<b>\$351,892</b>
<b>CAPITAL PROJECTS - EXPENDITURES</b>				
<b>JUDICIAL</b>				
COURT HOUSE/POLICE STATION	H1110.4		\$17,375	
<b>HEALTH</b>				
JOINT HOSPITAL	H4525.4	\$657,384	\$88,636	
<b>HIGHWAY</b>				
BRIDGE	H5120.4	\$121,934	\$855	
<b>RECREATION</b>				
CULTURE & RECREATION	H7110.4		\$5,861	
<b>WATER</b>				
SEWER PROJECT	H8110.4	\$1,982,064	\$62,751	
MINEYARD PUMP STATION SEWER C/P	H8120.4		\$164,470	
WATER ADMINISTRATION C.E.	H8310.4	\$6,894	\$6	
WATER ADMINISTRATION C.E.	H8320.4	\$41,234	\$8,766	
WASSON STREET WATER C/P	H8330.4		\$324,162	
LAMOS LANE WATER LINE PROJECT	H8350.4		\$29,293	
CDBG WASSON STREET SEWER C/P	H8341.4	\$41		
<b>TOTAL WATER</b>		<b>\$2,030,232</b>	<b>\$589,448</b>	<b>\$0</b>
<b>TOTAL CAPITAL PROJECTS EXPENDITURES</b>		<b>\$2,809,550</b>	<b>\$702,175</b>	<b>\$0</b>
<b>FIRE PROTECTION - EXPENDITURES</b>				
<b>FIRE PROTECTION &amp; CONTROL</b>				
FIRE PROTECTION	SF3410.4	\$54,000	\$54,000	\$54,000
<b>TOTAL FIRE PROTECTION &amp; CONTROL</b>		<b>\$54,000</b>	<b>\$54,000</b>	<b>\$54,000</b>
<b>TOTAL FIRE PROTECTION EXPENDITURES</b>		<b>\$54,000</b>	<b>\$54,000</b>	<b>\$54,000</b>
<b>SEWER - EXPENDITURES</b>				
<b>SANITATION</b>				
SEWER ADMIN PERSONAL SERVICE	SS8110.1	\$55,674	\$61,382	\$57,329
SEWER ADMIN EQUIPMENT	SS8110.2		\$8,073	\$4,000
SEWER ADMIN CONTRACTAL	SS8110.4	\$26,366	\$43,318	\$58,400
SEWAGE TREATMENT & DISPOSAL	SS8130.4	\$133,321	\$133,365	\$144,267
<b>TOTAL SANITATION</b>		<b>\$215,360</b>	<b>\$246,138</b>	<b>\$263,996</b>
<b>EMPLOYEE BENEFITS</b>				
STATE RETIREMENT	SS9010.8	\$7,369	\$6,854	\$5,751
SOCIAL SECURITY, EMPL BNFTS	SS9030.8	\$3,452	\$3,788	\$3,553
MEDICARE, EMPL BNFTS	SS9035.8	\$807	\$885	\$833
HOSPITAL INS	SS9060.8	\$22,868	\$25,948	\$29,031

<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$34,496</b>	<b>\$37,475</b>	<b>\$39,168</b>
<b>DEBT SERVICES</b>				
SERIAL BONDS PRINCIPAL	SS9710.6	\$53,000	\$53,000	\$136,186
SERIAL BONDS INTEREST	SS9710.7	\$26,186	\$24,571	\$23,185
BAN NOTES PRINCIPAL	SS9730.6	\$74,228	\$74,337	\$2,828
BAN NOTES INTEREST	SS9730.7	\$2,550	\$23,819	\$425
<b>TOTAL DEBT</b>		<b>\$155,964</b>	<b>\$175,727</b>	<b>\$162,624</b>
<b>TOTAL SEWER EXPENDITURES</b>		<b>\$405,821</b>	<b>\$459,341</b>	<b>\$465,788</b>
<b>WATER#1 - EXPENDITURES</b>				
<b>WATER</b>				
WATER ADMIN PERSONAL SERVICE	SW18310.1	\$50,824	\$53,860	\$53,285
WATER ADMIN EQUIPMENT	SW18310.2			\$6,496
WATER ADMIN CONTRACTUAL	SW18310.4	\$78,233	\$91,413	\$86,000
<b>TOTAL WATER</b>		<b>\$129,057</b>	<b>\$145,273</b>	<b>\$145,781</b>
<b>EMPLOYEE BENEFITS</b>				
STATE RETIREMENT	SW19010.8	\$4,422	\$4,112	\$3,491
SOCIAL SECURITY, EMPL BNFTS	SW19030.8	\$3,151	\$3,328	\$3,302
MEDICARE, EMPL BNFTS	SW19035.8	\$737	778.44	\$774
HOSPITAL INS	SW19060.8	\$13,721	\$15,569	\$17,420
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$22,031</b>	<b>\$23,788</b>	<b>\$24,987</b>
<b>DEBT SERVICES</b>				
SERIAL BONDS PRINCIPAL	SW19710.6	\$94,343	\$97,247	\$98,418
SERIAL BONDS INTEREST	SW19710.7	\$32,984	\$31,671	\$30,360
BAN NOTES PRINCIPAL	SW19730.6	\$1,697	\$1,697	\$1,697
BAN NOTES INTEREST	SW19730.7	\$425	\$306	\$255
<b>TOTAL DEBT</b>		<b>\$129,449</b>	<b>\$130,921</b>	<b>\$130,730</b>
<b>TOTAL WATER#1 EXPENDITURES</b>		<b>\$280,537</b>	<b>\$299,982</b>	<b>\$301,498</b>
<b>WATER#2 - EXPENDITURES</b>				
<b>WATER</b>				
WATER ADMIN PERSONAL SERVICE	SW28310.1	\$38,629	\$41,273	\$41,821
WATER ADMIN EQUIPMENT	SW28310.2			\$5,237
WATER ADMIN CONTRACTUAL	SW28310.4	\$48,228	\$67,283	\$53,000
<b>TOTAL WATER</b>		<b>\$86,857</b>	<b>\$108,555</b>	<b>\$100,058</b>
<b>EMPLOYEE BENEFITS</b>				
STATE RETIREMENT	SW29010.8	\$2,948	\$2,742	\$2,271
SOCIAL SECURITY, EMPL BNFTS	SW29030.8	\$2,395	\$2,552	\$2,592
MEDICARE, EMPL BNFTS	SW29035.8	\$560	\$597	\$608
HOSPITAL INS	SW29060.8	\$9,147	\$10,379	\$11,613
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$15,050</b>	<b>\$16,269</b>	<b>\$17,084</b>
<b>DEBT SERVICES</b>				
SERIAL BONDS PRINCIPAL	SW29710.6	\$69,343	\$72,247	\$73,418
SERIAL BONDS INTEREST	SW29710.7	\$1,250	\$1,150	\$1,050
BAN NOTES PRINCIPAL	SW29730.6	\$1,131	\$1,131	\$1,131
BAN NOTES INTEREST	SW29730.7	\$284	\$204	\$170
<b>TOTAL DEBT</b>		<b>\$72,007</b>	<b>\$74,732</b>	<b>\$75,769</b>
<b>TOTAL WATER#2 EXPENDITURES</b>		<b>\$173,915</b>	<b>\$199,557</b>	<b>\$192,911</b>
<b>WATER#3 - EXPENDITURES</b>				
<b>WATER</b>				
WATER ADMIN CONTRACTUAL	SW38310.4	\$4,184	\$4,256	\$4,342

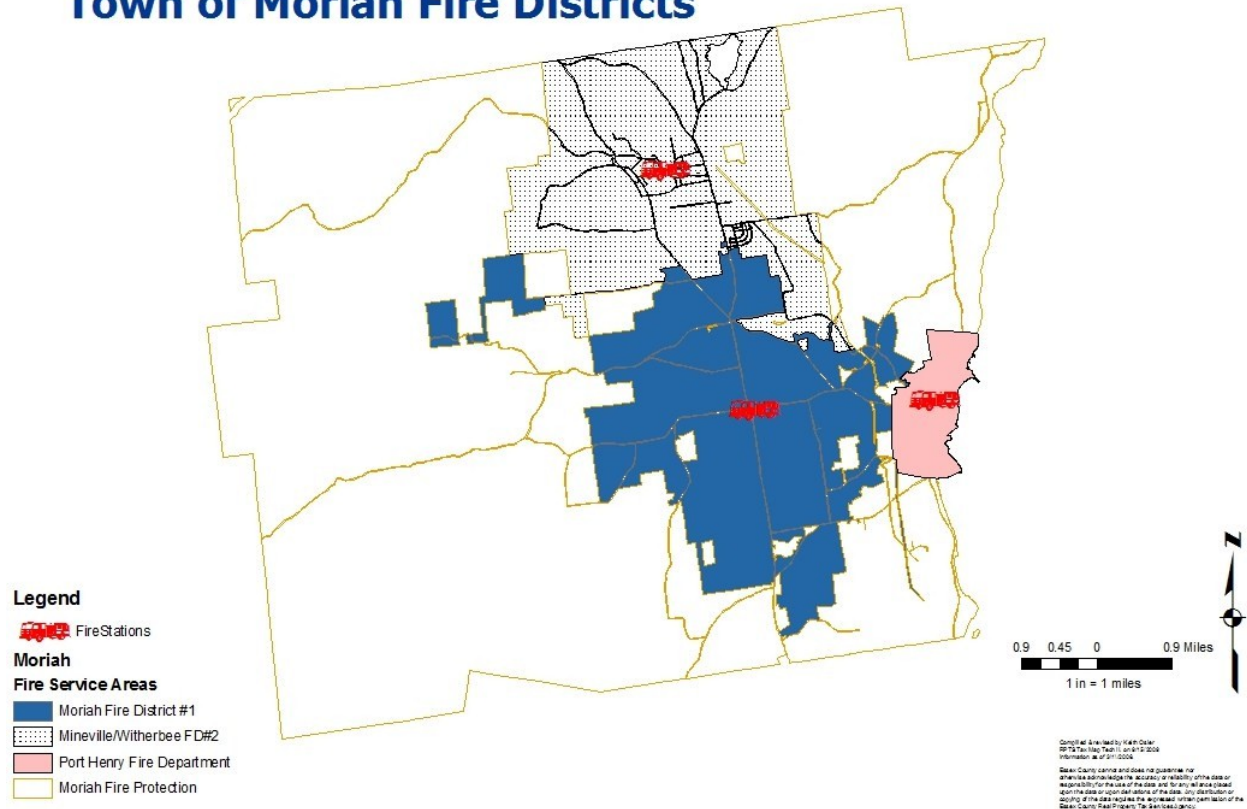


<b>TOTAL WATER#3 EXPENDITURES</b>	<b>\$4,184</b>	<b>\$4,256</b>	<b>\$4,342</b>
Total General Fund Expenditures	\$1,656,699	\$1,756,138	\$1,681,858
Total General Outside Village Expenditures	\$27,403	\$25,122	\$24,280
Total Highway Townwide Expenditures	\$560,395	\$648,260	\$617,204
Total Highway Outside Village Expenditures	\$348,064	\$353,701	\$351,892
Total Capital Projects Expenditures	\$2,809,550	\$702,175	\$0
Total Fire Protection Expenditures	\$54,000	\$54,000	\$54,000
Total Sewer Expenditures	\$405,821	\$459,341	\$465,788
Total Water Expenditures <i>Water 1,2,3</i>	\$458,637	\$503,795	\$498,751
<b>Grand Total Expenditures</b>	<b>\$6,320,569</b>	<b>\$4,502,531</b>	<b>\$3,693,773</b>
<b>Grand Total Expenditures minus Capital Projects</b>	<b>\$3,511,019</b>	<b>\$3,800,356</b>	<b>\$3,693,773</b>

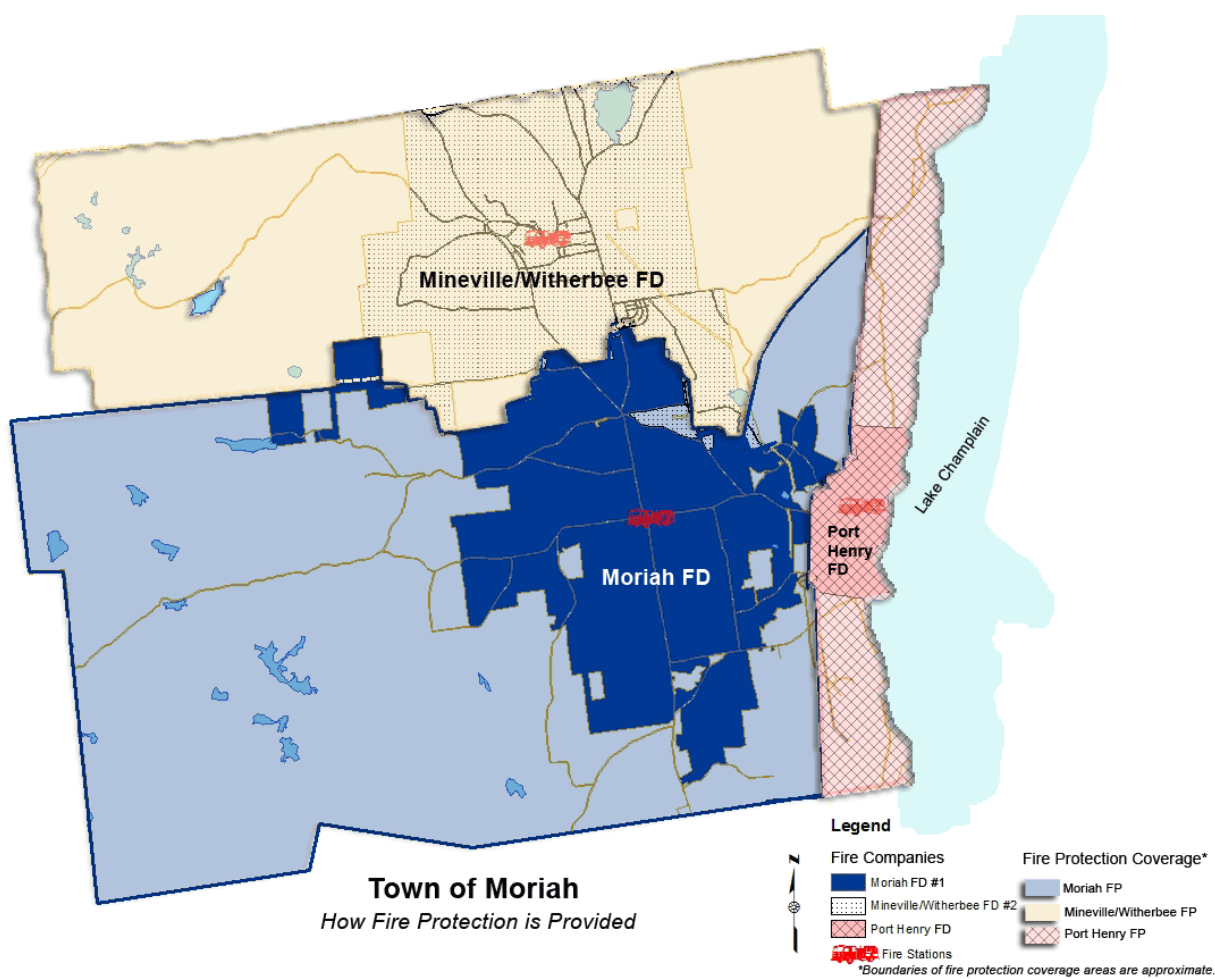
## APPENDIX C: FIRE SERVICES IN THE TOWN & VILLAGE

## Appendix C-1

### Village of Port Henry Fire Department & Town of Moriah Fire Districts



## Appendix C-2



## APPENDIX D: WATER DISTRICTS IN THE TOWN OF MORIAH

