

KENNETH SCHMITT
Town Supervisor

TOWN OF CARMEL
TOWN HALL

ANN SPOFFORD
Town Clerk

SUZANNE MC DONOUGH
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Superintendent of Highways
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TOWN BOARD WORK SESSION
Wednesday, September 9, 2020 7:00pm

PLEDGE OF ALLEGIANCE - MOMENT OF SILENCE

Executive Session:

1. Litigation Update

Town Board Work Session:

- Review of Town Board Minutes August 26, & September 2, 2020
 - 1. Mary Ann Maxwell, Town Comptroller – Consider Request to Authorize Budget Revisions May – August 2020
 - 2. Mary Ann Maxwell, Town Comptroller - Consider Year End 2019 LOSAP Annual Reports for Carmel Ambulance District and Carmel Fire Protection Districts #'s 1 and 2
 - 3. Richard Franzetti, PE, Town Engineer – Consider Request to Acknowledge Emergency Repairs/Services – CWD#2
 - 4. Michael Simone, Highway Superintendent – Consider Request to Declare Old Vehicles/Equipment Obsolete and Authorize Disposal
 - 5. James Gilchrist, Director of Recreation & Parks - Consider Request to Authorize Eagle Scout Project Tree Bench at Sycamore Park - Chris Stiller, Eagle Scout Candidate
- **Public Comment (Three (3) Minutes on Agenda Items Only)**
 - **Town Board Member Comments**

Open Forum:

- **Public Comments on New Town Related Business (Three (3) Minutes Maximum for Town Residents, Property Owners & Business Owners Only)**
- **Town Board Member Comments**
- **Adjournment**

**TOWN OF CARMEL
BUDGET REVISIONS MAY - AUGUST 2020 #2020/02**

9/9/2020 Work Session Agenda Item #1

BUDGET REVISION NUMBER	ACCOUNT	ACCOUNT TITLE & TRANSFER DESCRIPTION		INCREASE USES & SOURCES OF FUNDS	DECREASE USES & SOURCES OF FUNDS
GENERAL FUND					
1	100.1110.0019	JUSTICE COURT OTHER COMP		1,241.00	
	100.1315.0019	COMPTROLLER OTHER COMP		2,560.00	
	100.1440.0019	ENGINEERING DEPT OTHER COMP		2,400.00	
	100.7020.0019	RECREATION DEPT OTHER COMP		2,101.00	
	100.1989.9877	FUND BALANCE FOR COMPENSATED ABSENCES	*	8,302.00	
		- PROVIDE FOR PAYOUT OF ACCRUED VACATION TIME			
2	100.3120.0019	POLICE STAFF OTHER COMPENSATION		339,129.00	
	100.3120.0019	POLICE STAFF OTHER COMPENSATION		150,000.00	
	100.3120.0011	POLICE STAFF UNIFORM PAY			150,000.00
	100.1989.9877	FUND BALANCE FOR COMPENSATED ABSENCES	*	339,129.00	
		- PROVIDE AND TRANSFER FOR RETIREMENT INCENTIVE AND PAYOUT OF ACCRUED TIME			
3	100.1930.0040	CERTIORARI SETTLEMENTS		5,000.00	
	100.1989.9876	RESERVE FOR CERTIORARI SETTLEMENTS	*	5,000.00	
		- PROVIDE FOR CERTIORARI SETTLEMENTS			
4	100.1315.0012	COMPTROLLER STAFF OVERTIME		500.00	
	100.1440.0040	ENGINEERING OFFICE EXPENSES		500.00	
	100.1640.0012	CENTRAL GARAGE OVERTIME		500.00	
	100.1315.0047	COMPTROLLER CONFERENCES			500.00
	100.1440.0086	RETIREEES HEALTH INSURANCE			500.00
	100.1640.0020	CENTRAL GARAGE EQUIPMENT			500.00
		- TRANSFER FOR MISCELLANEOUS EXPENSES			
5	100.5132.0040	HIGHWAY GARAGE CONTRACTUAL EXPENSES		17,000.00	
	100.5010.0080	HIGHWAY ADMIN EMPLOYEE BENEFITS			17,000.00
		- TRANSFER FOR HIGHWAY GARAGE EXPENSES			
6	100.3121.0012	LAKE PATROL OVERTIME		12,500.00	
	100.3120.0012	POLICE STAFF OVERTIME			10,000.00
	100.3121.0082	LAKE PATROL FICA/MED EXPENSE			2,500.00
		- TRANSFER FOR LAKE PATROL OVERTIME EXPENSE			
7	100.7114.0040	RED MILLS CONTRACTUAL EXPENSES		1,000.00	
	100.7117.0020	CAMARDA PARK EQUIPMENT		3,600.00	
	100.7180.0013	BEACH TEMPORARY STAFF		2,200.00	
	100.7180.0080	BEACH EMPLOYEE BENEFITS		1,300.00	
	100.7112.0045	MCDONOUGH FIELDS PARK IMPROVEMENT			1,000.00
	100.7117.0040	CAMARDA PARK CONTRACTUAL EXPENSES			3,600.00
	100.7180.0040	BEACH CONTRACTUAL EXPENSES			3,500.00
		- TRANSFER FOR MISCELLANEOUS RECREATION EXPENSES			
HIGHWAY FUND					
8	500.5112.0012	PROJECT OVERTIME		20,000.00	
	500.5112.0020	PROJECT EXPENDITURES		29,000.00	
	500.5112.0082	PROJECT FICA/MED COST		325.00	
	500.5010.3502	CHIPS STATE AID - CAPITAL	*	49,325.00	
		- PROVIDE FOR HIGHWAY PROJECT COSTS FROM CHIPS FUNDING			
9	500.5140.0012	WEEDS AND BRUSH OVERTIME		25,000.00	
	500.5142.0012	SNOW REMOVAL OVERTIME			25,000.00
		- TRANSFER FOR WEEDS AND BRUSH OVERTIME			

**TOWN OF CARMEL
BUDGET REVISIONS MAY - AUGUST 2020 #2020/02**

BUDGET REVISION NUMBER	ACCOUNT	ACCOUNT TITLE & TRANSFER DESCRIPTION	INCREASE USES & SOURCES OF FUNDS	DECREASE USES & SOURCES OF FUNDS
LAKE MAHOPAC PARK DISTRICT				
10	402.7110.0040	CONTRACTUAL EXPENSES	14,000.00	
	402.7110.0049	SERVICES FROM OTHER GOVERNMENTS		3,000.00
	402.7110.0099	REPAIR RESERVE FUND		11,000.00
		- TRANSFER FOR CONTRACTUAL EXPENSES		
LAKE SECOR PARK DISTRICT				
11	404.7140.0013	TEMPORARY LABOR	5,000.00	
	404.7140.0040	CONTRACTUAL EXPENSES	2,000.00	
	404.7140.0020	EQUIPMENT		5,000.00
	404.7140.0099	REPAIR RESERVE FUND		2,000.00
		- TRANSFER FOR TEMPORARY LABOR AND CONTRACTUAL EXPENSES		
CARMEL WATER DISTRICT #2				
12	602.8310.0047	EMERGENCY REPAIRS	5,955.00	
	602.8310.2681	INSURANCE RECOVERY ASSET	*	5,955.00
		- PROVIDE FOR EMERGENCY REPAIRS FROM REVENUE THROUGH INSURANCE CLAIMS		
13	602.8310.0020	EQUIPMENT	71,800.00	
	602.8310.0090	CONTINGENCY		33,600.00
	602.8310.0099	REPAIR RESERVE FUND		38,200.00
		- TRANSFER FOR EMERGENCY TURBINE PUMP REPLACEMENT		
14	602.8310.0047	EMERGENCY REPAIRS	10,000.00	
	602.8310.0040	CONTRACTUAL EXPENSES		10,000.00
		- TRANSFER FOR EMERGENCY REPAIRS		
CARMEL WATER DISTRICT #3				
15	603.8310.0041	CHEMICAL EXPENSES	2,000.00	
	603.8310.0040	CONTRACTUAL EXPENSES		2,000.00
		- TRANSFER FOR CHEMICAL EXPENSES		
CARMEL WATER DISTRICT #5				
16	605.8310.0020	EQUIPMENT	3,400.00	
	605.8310.0047	EMERGENCY REPAIRS	6,976.00	
	605.8310.2681	INSURANCE RECOVERY ASSET	*	10,376.00
		- PROVIDE FOR PUMP REPLACEMENT FROM ANTICIPATED INSURANCE CLAIM		
17	605.8310.0047	EMERGENCY REPAIRS	2,500.00	
	605.8310.0099	REPAIR RESERVE FUND		2,500.00
		- TRANSFER FOR EMERGENCY REPAIRS		
CARMEL WATER DISTRICT #6				
18	606.8310.0020	EQUIPMENT	3,400.00	
	606.8310.0047	EMERGENCY REPAIRS	5,913.00	
	606.8310.2681	INSURANCE RECOVERY ASSET	*	9,313.00
		- PROVIDE FOR PUMP REPLACEMENT FROM ANTICIPATED INSURANCE CLAIM		
19	606.8310.0047	EMERGENCY REPAIRS	2,000.00	
	606.8310.0099	REPAIR RESERVE FUND		2,000.00
		- TRANSFER FOR EMERGENCY REPAIRS		

TOWN OF CARMEL
BUDGET REVISIONS MAY - AUGUST 2020 #2020/02

BUDGET REVISION NUMBER	ACCOUNT	ACCOUNT TITLE & TRANSFER DESCRIPTION	INCREASE USES & SOURCES OF FUNDS	DECREASE USES & SOURCES OF FUNDS
CARMEL WATER DISTRICT #7				
20	607.8310.0020	EQUIPMENT	10,828.00	
	607.8310.0047	EMERGENCY REPAIRS	21,121.00	
	607.8310.2681	INSURANCE RECOVERY ASSET	31,949.00	
		- PROVIDE FOR EQUIPMENT AND EMERGENCY REPAIRS FROM REVENUE THROUGH INSURANCE CLAIMS		
21	607.8310.0046	PURCHASE OF WATER	4,500.00	
	607.8310.0099	REPAIR RESERVE FUND		4,500.00
		- TRANSFER FOR THE PURCHASE OF WATER		
CARMEL WATER DISTRICT #8				
22	608.8310.0047	EMERGENCY REPAIRS	4,128.00	
	608.8310.2681	INSURANCE RECOVERY ASSET	4,128.00	
		- PROVIDE FOR EMERGENCY REPAIRS FROM ANTICIPATED INSURANCE CLAIM		
CARMEL WATER DISTRICT #9				
23	609.8310.0040	CONTRACTUAL EXPENSES	3,000.00	
	609.8310.0047	EMERGENCY REPAIRS	4,400.00	
	609.8310.0099	REPAIR RESERVE FUND		7,400.00
		- TRANSFER FOR CONTRACTUAL EXPENSES AND EMERGENCY REPAIRS		
CARMEL WATER DISTRICT #10				
24	610.8310.0047	EMERGENCY REPAIRS	11,000.00	
	610.8310.0090	CONTINGENCY		5,100.00
	610.8310.0099	REPAIR RESERVE FUND		5,900.00
		- TRANSFER FOR EMERGENCY REPAIRS		
CARMEL WATER DISTRICT #12				
25	612.8310.0041	CHEMICALS	2,000.00	
	612.8310.0046	PURCHASE OF WATER	6,350.00	
	612.8310.0047	EMERGENCY REPAIRS	12,000.00	
	612.8310.0020	EQUIPMENT		2,000.00
	612.8310.0040	CONTRACTUAL EXPENSES		5,500.00
	612.8310.0048	OTHER OPERATING EXPENSES		3,000.00
	612.8310.0049	SERVICES FROM OTHER GOVERNMENTS		1,500.00
	612.8310.0099	REPAIR RESERVE FUND		8,350.00
		- TRANSFER FOR MISCELLANEOUS EXPENSES		
CARMEL WATER DISTRICT #13				
26	613.8310.0047	EMERGENCY REPAIRS	2,000.00	
	613.8310.0040	CONTRACTUAL EXPENSES		2,000.00
		- TRANSFER FOR EMERGENCY REPAIRS		
CARMEL WATER DISTRICT #14				
27	614.8310.0040	CONTRACTUAL EXPENSES	3,000.00	
	614.8310.0099	REPAIR RESERVE FUND		3,000.00
		- TRANSFER FOR CONTRACTUAL EXPENSES		
CARMEL SEWER DISTRICT #1				
28	701.8130.0040	CONTRACTUAL EXPENSES	29,400.00	
	701.8130.0099	REPAIR RESERVE FUND		14,400.00
	701.8130.9909	APPROPRIATED FUND BALANCE	15,000.00	
		- PROVIDE AND TRANSFER FOR CONTRACTUAL EXPENSES		

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BUDGET REVISION NUMBER	ACCOUNT	ACCOUNT TITLE & TRANSFER DESCRIPTION		INCREASE USES & SOURCES OF FUNDS	DECREASE USES & SOURCES OF FUNDS
CARMEL SEWER DISTRICT #2					
29	702.8130.0040	CONTRACTUAL REPAIRS		95,000.00	
	702.8130.9909	APPROPRIATED FUND BALANCE	*	95,000.00	
		- PROVIDE FOR EMERGENCY PARTS FOR MUFFIN MONSTER AND SEWER JETTING COSTS YEAR 1			
30	702.8130.0054	CAPITAL EXPENDITURES		598,000.00	
	702.8130.9909	APPROPRIATED FUND BALANCE	*	598,000.00	
		- PROVIDE FOR SAND FILTER ROOF REPLACEMENT			
31	702.8130.0040	CONTRACTUAL EXPENSES		70,000.00	
	702.8130.0046	PURCHASE OF WATER		5,000.00	
	702.8130.0047	SLUDGE HAULING			40,000.00
	702.8130.0090	CONTINGENCY			15,000.00
	702.8130.0140	MICROFILTRATION - CONTRACTUAL EXPENSES			20,000.00
		- TRANSFER FOR CONTRACTUAL EXPENSES AND THE PURCHASE OF WATER			
CARMEL SEWER DISTRICT #3					
32	703.8130.0040	CONTRACTUAL EXPENSES		9,500.00	
	703.8130.0099	REPAIR RESERVE FUND			2,500.00
	703.8130.9909	APPROPRIATED FUND BALANCE	*	7,000.00	
		- PROVIDE AND TRANSFER FOR CONTRACTUAL EXPENSES			
CARMEL SEWER DISTRICT #4					
33	704.8130.0040	CONTRACTUAL EXPENSES		15,000.00	
	704.8130.0141	MICROFILTRATION - CHEMICALS		3,000.00	
	704.8130.0090	CONTINGENCY			5,000.00
	704.8130.0099	REPAIR RESERVE FUND			10,000.00
	704.8130.0140	MICROFILTRATION - CONTRACTUAL EXPENSES			3,000.00
		- TRANSFER FOR CONTRACTUAL EXPENSES AND MICROFILTRATION CHEMICALS			
CARMEL SEWER DISTRICT #5					
34	705.8130.0044	ENGINEERING SERVICES		8,000.00	
	705.8130.9909	APPROPRIATED FUND BALANCE	*	8,000.00	
		- PROVIDE FOR ENGINEERING SERVICES FOR SD#5 FACILITY PLAN UPGRADE			
35	705.8130.0040	CONTRACTUAL EXPENSES		8,000.00	
	705.8130.0047	SLUDGE HAULING			5,000.00
	705.8130.0099	REPAIR RESERVE FUND			3,000.00
		- TRANSFER FOR CONTRACTUAL EXPENSES			

TOWN OF CARMEL
BUDGET REVISIONS MAY - AUGUST 2020 #2020/02

BUDGET REVISION NUMBER	ACCOUNT	ACCOUNT TITLE & TRANSFER DESCRIPTION	INCREASE USES & SOURCES OF FUNDS	DECREASE USES & SOURCES OF FUNDS
MISCELLANEOUS FUNDS				
36	100.1620.0042	BUILDING UTILITIES	980.00	
	601.8310.0047	EMERGENCY REPAIRS	62.00	
	602.8310.0047	EMERGENCY REPAIRS	2,350.00	
	604.8310.0047	EMERGENCY REPAIRS	360.00	
	605.8310.0047	EMERGENCY REPAIRS	377.00	
	606.8310.0047	EMERGENCY REPAIRS	2,644.00	
	607.8310.0047	EMERGENCY REPAIRS	365.00	
	608.8310.0047	EMERGENCY REPAIRS	4,568.00	
	609.8310.0047	EMERGENCY REPAIRS	1,870.00	
	610.8310.0047	EMERGENCY REPAIRS	2,759.00	
	613.8310.0047	EMERGENCY REPAIRS	393.00	
	614.8310.0047	EMERGENCY REPAIRS	3,965.00	
	702.8130.0040	CONTRACTUAL EXPENSES	8,631.00	
	702.8130.0140	CONTRACTUAL EXPENSES	1,021.00	
	703.8130.0040	CONTRACTUAL EXPENSES	669.00	
	704.8130.0040	CONTRACTUAL EXPENSES	2,750.00	
	705.8130.0040	CONTRACTUAL EXPENSES	3,875.00	
	706.8130.0040	CONTRACTUAL EXPENSES	2,025.00	
	100.1989.4321	FEDERAL AID - FEMA	*	980.00
	601.8310.4321	FEDERAL AID - FEMA	*	62.00
	602.8310.4321	FEDERAL AID - FEMA	*	2,350.00
	604.8310.4321	FEDERAL AID - FEMA	*	360.00
	605.8310.4321	FEDERAL AID - FEMA	*	377.00
	606.8310.4321	FEDERAL AID - FEMA	*	2,644.00
	607.8310.4321	FEDERAL AID - FEMA	*	365.00
	608.8310.4321	FEDERAL AID - FEMA	*	4,568.00
	609.8310.4321	FEDERAL AID - FEMA	*	1,870.00
	610.8310.4321	FEDERAL AID - FEMA	*	2,759.00
	613.8310.4321	FEDERAL AID - FEMA	*	393.00
	614.8310.4321	FEDERAL AID - FEMA	*	3,965.00
	702.8130.4321	FEDERAL AID - FEMA	*	9,652.00
	703.8130.4321	FEDERAL AID - FEMA	*	669.00
	704.8130.4321	FEDERAL AID - FEMA	*	2,750.00
	705.8130.4321	FEDERAL AID - FEMA	*	3,875.00
	706.8130.4321	FEDERAL AID - FEMA	*	2,025.00
		- PROVIDE FOR COSTS RELATED TO TROPICAL STORM ISAIAS FROM ANTICIPATED FEMA REVENUE		
AIRPORT PARK CAPITAL FUND				
37	910.7140.0044	PROJECT ENGINEERING	1,500.00	
	910.7140.0040	CONTRACTUAL EXPENDITURES		1,500.00
		- TRANSFER FOR AIRPORT PARK ENGINEERING COSTS		
LAKE CASSE PARK DISTRICT CAPITAL FUND				
38	941.7140.0040	CONTRACTUAL EXPENDITURES	15,000.00	
	941.7140.0044	PROJECT ENGINEERING	16,700.00	
	941.7140.0045	CONTRACTED IMPROVEMENTS	166,860.00	
	941.7140.0048	OTHER PROJECT EXPENDITURES	29,646.00	
	941.7140.5710	PROCEEDS OF BORROWING	*	228,206.00
		- RECORD 2020 CAPITAL AUTHORIZATION		
TEAKETTLE LAKE PARK DISTRICT CAPITAL FUND				
39	943.7140.0040	CONTRACTUAL EXPENDITURES	5,000.00	
	943.7140.0044	PROJECT ENGINEERING	30,500.00	
	943.7140.0045	CONTRACTED IMPROVEMENTS	115,384.00	
	943.7140.0048	OTHER PROJECT EXPENDITURES	6,322.00	
	943.7140.5710	PROCEEDS OF BORROWING	*	157,206.00
		- RECORD 2020 CAPITAL AUTHORIZATION		

TOWN OF CARMEL
BUDGET REVISIONS MAY - AUGUST 2020 #2020/02

ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
GENERAL FUND										
100.1010.0010	TOWN BOARD PERSONAL SERVS	89,108.00	89,108.00	61,689.60	27,418.40	0.00	27,418.40		27,418.40	
100.1010.0011	TOWN BOARD STAFF PERS SVC	8,500.00	8,500.00	5,884.56	2,615.44	0.00	2,615.44		2,615.44	
100.1010.0016	TOWN BOARD RESERVE COMPENSATION	39,859.00	39,859.00	0.00	39,859.00	0.00	39,859.00		39,859.00	
100.1010.0040	TOWN BD CONTRACT EXPENSE	1,000.00	1,000.00	734.94	265.06	0.00	265.06		265.06	
100.1010.0041	TOWN BOARD EXPENSE-S.M.	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
100.1010.0042	TOWN BOARD EXPENSE-R.S.	500.00	1,700.00	1,666.11	33.89	0.00	33.89		33.89	
100.1010.0043	TOWN BOARD EXPENSE-F.L.	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
100.1010.0044	TOWN BOARD EXPENSE - M.B.	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
100.1010.0045	TOWN BOARD RECORDING SVCE	30,000.00	30,000.00	12,899.34	17,100.66	8,541.69	8,558.97		8,558.97	
100.1010.0046	BOARD CONSULTING SERVICES	50,000.00	69,322.52	32,522.52	36,800.00	15,000.00	21,800.00		21,800.00	
100.1010.0080	TN BOARD EMPLOYEE BENEFIT	146,000.00	146,000.00	50,482.02	95,517.98	0.00	95,517.98		95,517.98	
100.1010.0086	RETIRES HEALTH INSURANCE	18,500.00	18,500.00	8,808.80	9,691.20	0.00	9,691.20		9,691.20	
100.1110.0010	JUSTICE PERSONAL SERVICES	91,229.00	91,229.00	63,158.40	28,070.60	0.00	28,070.60		28,070.60	
100.1110.0011	JUSTICE STAFF PERS.SERVS	270,258.00	270,258.00	187,101.36	83,156.64	0.00	83,156.64		83,156.64	
100.1110.0012	JUSTICE COURT OVERTIME	15,000.00	15,000.00	4,340.08	10,659.92	0.00	10,659.92		10,659.92	
100.1110.0014	JUSTICE STAFF LONGEVITY	10,300.00	10,300.00	7,800.00	2,500.00	0.00	2,500.00		2,500.00	
100.1110.0019	JUSTICE COURT OTHER	5,000.00	5,000.00	6,240.48	(1,240.48)	0.00	(1,240.48)	1,241.00	0.52	BR#1
100.1110.0020	JUSTICE COURT EQUIPMENT	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00		3,000.00	
100.1110.0040	JUSTICE OFFICE EXPENSE	8,000.00	8,000.00	2,321.44	5,678.56	761.93	4,916.63		4,916.63	
100.1110.0044	JUSTICE RECORDER SERVICES	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
100.1110.0045	JUSTICE TICKET SERVICE	4,000.00	4,000.00	862.00	3,138.00	1,138.00	2,000.00		2,000.00	
100.1110.0046	JUSTICE INTERPRETING SERV	9,000.00	9,525.00	1,650.00	7,875.00	4,350.00	3,525.00		3,525.00	
100.1110.0047	JUST.TRAINING EXPENSES	3,000.00	3,000.00	2,592.97	407.03	0.00	407.03		407.03	
100.1110.0080	COURT EMPLOYEE BENEFITS	252,000.00	252,000.00	130,383.67	121,616.33	0.00	121,616.33		121,616.33	
100.1110.0086	RETIRES HEALTH INSURANCE	38,000.00	38,000.00	18,135.20	19,864.80	0.00	19,864.80		19,864.80	
100.1220.0010	SUPERVISOR PERS SERVICE	127,296.00	127,296.00	88,128.00	39,168.00	0.00	39,168.00		39,168.00	
100.1220.0011	SUPERVISOR STAFF PERS SVS	143,077.00	143,077.00	93,514.50	49,562.50	0.00	49,562.50		49,562.50	
100.1220.0012	SUPERVISOR STAFF OVERTIME	100.00	100.00	54.39	45.61	0.00	45.61		45.61	
100.1220.0013	SUPERVISOR-TEMP STAFF	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
100.1220.0014	SUPERV.STAFF-LONGEVITY	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00		0.00	
100.1220.0015	SUPERVISOR HUMAN RESOURCE STIPEN	8,000.00	8,000.00	5,538.42	2,461.58	0.00	2,461.58		2,461.58	
100.1220.0019	SUPERVISOR STAFF OTHER	0.00	1,650.00	1,630.63	19.37	0.00	19.37		19.37	
100.1220.0040	SUPERVISOR OFFICE EXPENSE	5,000.00	4,670.00	1,377.51	3,292.49	526.21	2,766.28		2,766.28	
100.1220.0047	SUPERVISOR'S SEMINAR EXP.	1,500.00	180.00	180.00	0.00	0.00	0.00		0.00	
100.1220.0080	SUPRVISR EMPLOYEE BENEFIT	120,000.00	120,000.00	55,590.50	64,409.50	0.00	64,409.50		64,409.50	
100.1220.0086	RETIRES HEALTH INSURANCE	18,500.00	18,500.00	8,808.80	9,691.20	0.00	9,691.20		9,691.20	
100.1310.0040	FINANCIAL ADVISOR EXPENSE	2,600.00	2,600.00	0.00	2,600.00	0.00	2,600.00		2,600.00	
100.1315.0010	COMPTRROLLER PERS SERVICE	133,110.00	133,110.00	92,153.16	40,956.84	0.00	40,956.84		40,956.84	
100.1315.0011	COMPTRROLLER STAFF	137,013.00	137,013.00	94,854.96	42,158.04	0.00	42,158.04		42,158.04	
100.1315.0012	COMPTRROLLER STAFF OVERTIME	0.00	0.00	383.76	(383.76)	0.00	(383.76)	500.00	116.24	BR#4
100.1315.0014	COMPTRROLLER STF LONGEVITY	7,300.00	7,300.00	7,300.00	0.00	0.00	0.00		0.00	
100.1315.0019	COMPTRROLLER OTHER	2,500.00	2,500.00	2,559.81	(59.81)	0.00	(59.81)	2,560.00	2,500.19	BR#1
100.1315.0040	COMPTRROLLER OFFICE EXP	2,500.00	2,500.00	1,260.83	1,239.17	24.89	1,214.28		1,214.28	
100.1315.0045	COMPTRROLLER MAINTENANCE CONTRAC	14,000.00	14,000.00	12,093.00	1,907.00	0.00	1,907.00		1,907.00	
100.1315.0047	COMPTRROLLER CONFERENCES	1,800.00	1,800.00	360.00	1,440.00	0.00	1,440.00	(500.00)	940.00	BR#4
100.1315.0080	COMPTR EMPLOYEE BENEFITS	123,000.00	123,000.00	56,277.38	66,722.62	0.00	66,722.62		66,722.62	
100.1315.0086	RETIRES HEALTH INSURANCE	48,500.00	48,500.00	20,726.40	27,773.60	0.00	27,773.60		27,773.60	
100.1320.0040	AUDIT-CONTRACTUAL EXPENSE	75,000.00	74,350.00	72,000.00	2,350.00	0.00	2,350.00		2,350.00	
100.1320.0044	AUDIT SPECIAL EXPENSE	5,950.00	6,600.00	6,580.00	20.00	0.00	20.00		20.00	
100.1320.0049	AUDIT CAFR EXPENSES	7,000.00	7,000.00	6,530.00	470.00	0.00	470.00		470.00	
100.1330.0010	TAX RECEIVER PERS SERVICE	90,964.00	90,964.00	62,974.80	27,989.20	0.00	27,989.20		27,989.20	
100.1330.0011	TAX RECEIVER STAFF	128,061.00	128,061.00	88,657.38	39,403.62	0.00	39,403.62		39,403.62	
100.1330.0012	OVERTIME	1,000.00	1,000.00	988.80	11.20	0.00	11.20		11.20	
100.1330.0013	TAX RECEIVER TEMP STAFF	2,400.00	2,400.00	309.38	2,090.62	0.00	2,090.62		2,090.62	
100.1330.0014	TAX RECEIVER-LONGEVITY	4,200.00	4,200.00	2,100.00	2,100.00	0.00	2,100.00		2,100.00	
100.1330.0040	TAX REC OFFICE EXPENSE	3,000.00	3,000.00	2,525.94	474.06	0.00	474.06		474.06	

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ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
100.1330.0044	TAX REC.TECHNICAL SERVICE	5,100.00	5,100.00	5,100.00	0.00	0.00	0.00		0.00	
100.1330.0048	TAX RECEIVER POSTAGE EXP	14,900.00	14,900.00	4,869.40	10,030.60	0.00	10,030.60		10,030.60	
100.1330.0080	TAX RECEIVER EMP BENEFITS	137,000.00	137,000.00	72,001.29	64,998.71	0.00	64,998.71		64,998.71	
100.1330.0086	RETIRES HEALTH INSURANCE	9,534.00	9,534.00	3,108.80	6,425.20	0.00	6,425.20		6,425.20	
100.1340.0010	BUDGET OFFICER PERS SERVS	3,000.00	3,000.00	2,076.84	923.16	0.00	923.16		923.16	
100.1340.0040	BUDGET CONTRACTUAL EXP	300.00	300.00	0.00	300.00	0.00	300.00		300.00	
100.1340.0080	BUDGET EMPLOYEE BENEFITS	250.00	250.00	165.78	84.22	0.00	84.22		84.22	
100.1355.0010	ASSESSOR PERS SERVICE	102,510.00	102,510.00	70,968.42	31,541.58	0.00	31,541.58		31,541.58	
100.1355.0011	ASSESSOR STAFF	204,850.00	204,850.00	141,818.58	63,031.42	0.00	63,031.42		63,031.42	
100.1355.0012	ASSESSOR-STAFF OVER TIME	5,000.00	5,000.00	1,294.13	3,705.87	0.00	3,705.87		3,705.87	
100.1355.0013	ASSESSOR TEMPORARY STAFF	25,000.00	25,000.00	16,766.39	8,233.61	0.00	8,233.61		8,233.61	
100.1355.0014	ASSESSOR STAFF LONGEVITY	9,300.00	9,300.00	7,700.00	1,600.00	0.00	1,600.00		1,600.00	
100.1355.0019	ASSESSOR OTHER COMPENSATN	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00		0.00	
100.1355.0040	ASSESSOR OFFICE EXPENSE	4,100.00	4,100.00	1,670.40	2,429.60	0.00	2,429.60		2,429.60	
100.1355.0042	ASSESSORS UTILITIES EXP	1,500.00	1,500.00	960.24	539.76	0.00	539.76		539.76	
100.1355.0044	ASSESSOR TECHNICAL SERV.	8,700.00	8,700.00	1,950.00	6,750.00	0.00	6,750.00		6,750.00	
100.1355.0045	ASSESSMENT BOARD SERVICES	4,000.00	4,000.00	2,500.00	1,500.00	0.00	1,500.00		1,500.00	
100.1355.0046	ASSESSOR CONSULTING SERVICES	50,000.00	50,000.00	22,594.12	27,405.88	0.00	27,405.88		27,405.88	
100.1355.0047	ASSESSOR TRAINING EXPENSE	3,000.00	3,000.00	110.00	2,890.00	0.00	2,890.00		2,890.00	
100.1355.0080	ASSESSOR EMPLOYEE BENEFIT	146,000.00	146,000.00	70,624.39	75,375.61	0.00	75,375.61		75,375.61	
100.1355.0086	RETIRES HEALTH INSURANCE	18,500.00	18,500.00	8,808.80	9,691.20	0.00	9,691.20		9,691.20	
100.1410.0010	TOWN CLERK PERSONAL SERVS	97,064.00	97,064.00	67,197.60	29,866.40	0.00	29,866.40		29,866.40	
100.1410.0011	TOWN CLERK STAFF	135,400.00	135,400.00	93,737.88	41,662.12	0.00	41,662.12		41,662.12	
100.1410.0014	TOWN CLK.STAFF LONGEVITY	4,400.00	4,400.00	4,400.00	0.00	0.00	0.00		0.00	
100.1410.0015	TOWN CLK DEPUTY STIPEND	2,000.00	2,000.00	1,384.56	615.44	0.00	615.44		615.44	
100.1410.0019	TOWN CLERK OTHER COMP	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00		0.00	
100.1410.0040	TOWN CLK CONTRACT EXPENSE	5,000.00	4,500.00	2,422.55	2,077.45	168.29	1,909.16		1,909.16	
100.1410.0045	CLERK SYSTEM MAINTENANCE	2,370.00	2,700.00	2,870.00	0.00	0.00	0.00		0.00	
100.1410.0046	TOWN CODES PUBLICATIONS	3,500.00	3,500.00	1,195.00	2,305.00	0.00	2,305.00		2,305.00	
100.1410.0080	TN CLERK EMPLOYEE BENEFIT	103,000.00	103,000.00	53,143.12	49,856.88	0.00	49,856.88		49,856.88	
100.1410.0086	RETIRES HEALTH INSURANCE	28,000.00	28,000.00	14,472.16	13,527.84	0.00	13,527.84		13,527.84	
100.1420.0040	TOWN LEGAL SERVICES CONT.	95,000.00	95,000.00	71,249.94	23,750.06	0.00	23,750.06		23,750.06	
100.1420.0041	LITIGATION LEGAL SERVICES	15,000.00	15,000.00	5,680.00	9,320.00	0.00	9,320.00		9,320.00	
100.1420.0042	JUSTICE COURT PROSECUTION	60,000.00	60,000.00	21,922.70	38,077.30	0.00	38,077.30		38,077.30	
100.1420.0043	SPECIAL COUNSEL BOARDS	50,000.00	50,000.00	38,119.70	11,880.30	0.00	11,880.30		11,880.30	
100.1420.0044	LABOR LEGAL SERVICES	50,000.00	50,000.00	16,610.00	33,390.00	0.00	33,390.00		33,390.00	
100.1420.0045	DISTRICT LEGAL SERVICES	40,000.00	40,000.00	29,999.97	10,000.03	0.00	10,000.03		10,000.03	
100.1420.0046	BOND LEGAL SERVICES	4,850.00	4,850.00	0.00	4,850.00	0.00	4,850.00		4,850.00	
100.1420.0047	CERTIORARI LEGAL SERVICES	50,000.00	53,809.84	3,809.84	50,000.00	0.00	50,000.00		50,000.00	
100.1420.0048	DEFENSE LEGAL SERVICES	40,000.00	40,000.00	35,753.75	4,246.25	0.00	4,246.25		4,246.25	
100.1420.0049	LEGAL MISC. EXPENSE	10,000.00	86,155.10	72,525.81	13,629.29	4,850.00	8,779.29		8,779.29	
100.1440.0010	ENGINEER PERSONAL SERVICE	122,247.00	122,247.00	85,359.64	36,887.36	0.00	36,887.36		36,887.36	
100.1440.0011	ENGINEER STAFF	169,446.00	169,446.00	120,246.11	49,199.89	0.00	49,199.89		49,199.89	
100.1440.0012	ENGINEER STAFF OVERTIME	1,000.00	1,000.00	791.13	208.87	0.00	208.87		208.87	
100.1440.0013	ENGINEER TEMPORARY STAFF	25,000.00	25,000.00	14,043.92	10,956.08	0.00	10,956.08		10,956.08	
100.1440.0014	ENGINEER STAFF LONGEVITY	7,000.00	7,000.00	4,200.00	2,800.00	0.00	2,800.00		2,800.00	
100.1440.0017	ENGINEER CLOTHING ALLOW.	500.00	500.00	134.85	365.15	0.00	365.15		365.15	
100.1440.0019	ENGINEERING OTHER COMP	0.00	0.00	2,398.98	(2,398.98)	0.00	(2,398.98)	2,400.00	1.02	BR#1
100.1440.0020	EQUIPMENT	3,000.00	3,000.00	0.00	3,000.00	2,884.70	115.30		115.30	
100.1440.0040	ENGINEER OFFICE EXPENSES	5,000.00	5,000.00	4,154.29	845.71	1,028.20	(182.49)	500.00	317.51	BR#4
100.1440.0042	ENGINEER UTILITIES EXP	1,000.00	1,000.00	640.16	359.84	0.00	359.84		359.84	
100.1440.0046	ENGINEERING CONSULTANT	120,000.00	120,000.00	0.00	120,000.00	0.00	120,000.00		120,000.00	
100.1440.0047	ENGINEERING TRAINING EXP.	1,000.00	1,000.00	395.50	604.50	0.00	604.50		604.50	
100.1440.0080	ENGINEER EMPLOYEE BENEFIT	154,000.00	154,000.00	80,896.96	73,103.04	0.00	73,103.04		73,103.04	
100.1440.0086	RETIRES HEALTH INSURANCE	25,000.00	25,000.00	13,954.80	11,045.20	0.00	11,045.20	(500.00)	10,545.20	BR#4
100.1460.0040	RECORDS MGMT CONTRACT EXP	1,000.00	1,000.00	273.00	727.00	0.00	727.00		727.00	
100.1460.0045	RECORDS STORAGE EXPENSE	5,000.00	5,000.00	967.50	4,032.50	3,912.48	120.02		120.02	

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100.1460.0048	RECORDS MGMT MISC EXPENSE	1,500.00	1,500.00	716.08	783.92	0.00	783.92		783.92	
100.1470.0040	ETHICS BOARD CONTRACT EXP	200.00	200.00	0.00	200.00	0.00	200.00		200.00	
100.1610.0010	CENTRAL SERV-PERS SERVS	87,259.00	87,259.00	60,409.98	26,849.02	0.00	26,849.02		26,849.02	
100.1610.0011	CENTRAL SERVICE STAFF	110,511.00	110,511.00	76,507.20	34,003.80	0.00	34,003.80		34,003.80	
100.1610.0013	CENTRAL SERV.-TEMP STAFF	5,000.00	5,000.00	560.00	4,440.00	0.00	4,440.00		4,440.00	
100.1610.0014	CENTRAL SERV.LONGEVITY	8,100.00	8,100.00	5,300.00	2,800.00	0.00	2,800.00		2,800.00	
100.1610.0040	CENTRAL SERVICE-CONT.EXP.	1,500.00	1,500.00	344.43	1,155.57	12.64	1,142.93		1,142.93	
100.1610.0044	CENTRAL SERVICE PAYROLL	40,000.00	40,000.00	26,971.77	13,028.23	0.00	13,028.23		13,028.23	
100.1610.0045	CENTRAL SVCE ADMIN CONTRT	5,500.00	5,500.00	5,310.00	190.00	0.00	190.00		190.00	
100.1610.0047	CENTRAL SERVICE CONF EXP	200.00	200.00	0.00	200.00	0.00	200.00		200.00	
100.1610.0080	CENT SERVICES EMP BENEFIT	100,500.00	100,500.00	46,466.29	54,033.71	0.00	54,033.71		54,033.71	
100.1610.0086	RETIREEES HEALTH INSURANCE	8,000.00	8,000.00	3,108.80	4,891.20	0.00	4,891.20		4,891.20	
100.1620.0011	BLDG STAFF-PERS SERVICES	65,493.00	65,493.00	45,340.56	20,152.44	0.00	20,152.44		20,152.44	
100.1620.0012	BLDG STAFF OVERTIME	3,500.00	3,500.00	688.50	2,811.50	0.00	2,811.50		2,811.50	
100.1620.0013	BLDG TEMP.STAFF-UNDIST	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00		3,000.00	
100.1620.0014	BLDG STAFF LONGEVITY	2,300.00	2,300.00	2,300.00	0.00	0.00	0.00		0.00	
100.1620.0017	BLDG STAFF CLOTHING ALLOW	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
100.1620.0020	BLDG EQUIPMENT-UNDIST	1,000.00	1,000.00	228.99	771.01	540.69	230.32		230.32	
100.1620.0021	BUILDING MOTOR VEHICLES	8,000.00	8,000.00	3,367.88	4,632.12	1,640.43	2,991.69		2,991.69	
100.1620.0040	BLDG CONTR EXPENSE-UNDIST	40,000.00	40,000.00	29,438.87	10,561.13	1,149.78	9,411.35		9,411.35	
100.1620.0041	BUILDINGS HEATING FUEL	18,000.00	18,000.00	8,854.11	9,145.89	0.00	9,145.89		9,145.89	
100.1620.0042	BUILDINGS UTILITIES EXP	60,000.00	60,000.00	41,198.10	18,801.90	980.00	17,821.90	980.00	18,801.90	BR#36
100.1620.0043	BLDG ALARM/SECURITY SYS	16,000.00	16,000.00	11,139.20	4,860.80	0.00	4,860.80		4,860.80	
100.1620.0044	BLDG MAINTENANCE CONTRACT	9,530.00	9,530.00	3,298.14	6,231.86	578.04	5,653.82		5,653.82	
100.1620.0045	BUILDING GROUNDS SPEC.IMPROVEMEN	165,000.00	165,000.00	1,885.00	163,115.00	0.00	163,115.00		163,115.00	
100.1620.0046	BLDG CLEANING SUPPLIES	8,500.00	8,500.00	3,220.46	5,279.54	4,000.00	1,279.54		1,279.54	
100.1620.0047	BLDG REFUSE DISPOSAL EXP	2,000.00	2,000.00	1,152.00	848.00	0.00	848.00		848.00	
100.1620.0048	BUILDING CLEANING SVCES	40,800.00	40,800.00	16,912.30	23,887.70	23,677.20	210.50		210.50	
100.1620.0080	BUILDING EMPLOYEE BENEFIT	40,000.00	40,000.00	18,356.30	21,643.70	0.00	21,643.70		21,643.70	
100.1640.0011	CENTRAL GARAGE STAFF	81,412.00	81,412.00	53,754.56	27,657.44	0.00	27,657.44		27,657.44	
100.1640.0012	CENTRAL GARAGE OVERTIME	300.00	300.00	707.84	(407.84)	0.00	(407.84)	500.00	92.16	BR#4
100.1640.0014	CENTRAL GARAGE LONGEVITY	1,762.00	1,762.00	1,762.00	0.00	0.00	0.00		0.00	
100.1640.0017	CENTRAL GAR UNIFORM ALLOW	600.00	600.00	600.00	0.00	0.00	0.00		0.00	
100.1640.0018	CENTRAL GARAGE TOOL ALLOW	350.00	350.00	0.00	350.00	350.00	0.00		0.00	
100.1640.0020	CENTRAL GARAGE EQUIPMENT	6,000.00	6,000.00	499.50	5,500.50	0.00	5,500.50	(500.00)	5,000.50	BR#4
100.1640.0040	CENTRAL GARAGE CONTRAT EX	600.00	600.00	0.00	600.00	0.00	600.00		600.00	
100.1640.0049	CENTRAL GARAGE MISC EXP	150.00	150.00	0.00	150.00	0.00	150.00		150.00	
100.1640.0080	EMPLOYEE RETIREMENT	13,500.00	13,500.00	2,500.00	11,000.00	0.00	11,000.00		11,000.00	
100.1640.0082	SOCIAL SECURITY	6,800.00	6,800.00	4,338.91	2,461.09	0.00	2,461.09		2,461.09	
100.1640.0083	WORKMANS COMPENSATION	4,905.00	4,905.00	3,000.00	1,905.00	0.00	1,905.00		1,905.00	
100.1640.0084	HEALTH INSURANCE	31,500.00	31,500.00	19,100.64	12,399.36	0.00	12,399.36		12,399.36	
100.1640.0085	WELFARE FUND	1,050.00	1,050.00	787.50	262.50	0.00	262.50		262.50	
100.1670.0040	CENTRAL PRINTING EXPENSE	10,000.00	10,000.00	4,363.18	5,636.82	0.00	5,636.82		5,636.82	
100.1670.0045	CENTRAL ADVERTISING EXP	12,000.00	12,000.00	4,047.04	7,952.96	3,511.68	4,441.28		4,441.28	
100.1670.0049	CENTRAL MAIL EXPENSE	20,000.00	20,000.00	14,896.19	5,103.81	0.00	5,103.81		5,103.81	
100.1680.0020	INFORMATION TECH EQUIP	80,000.00	80,000.00	8,501.53	71,498.47	1,555.64	69,942.83		69,942.83	
100.1680.0021	DATA IMAGING EQUIPMENT	10,000.00	75,000.00	0.00	75,000.00	0.00	75,000.00		75,000.00	
100.1680.0040	INFORMATION TECH CONT EX	14,500.00	14,500.00	11,495.97	3,004.03	700.00	2,304.03		2,304.03	
100.1680.0041	INFORMATION TECH SUPPLIES	8,000.00	8,000.00	2,033.73	5,966.27	598.33	5,367.94		5,367.94	
100.1680.0042	INFORM TECH WEB SITE EXP	12,000.00	12,000.00	7,571.96	4,428.04	0.00	4,428.04		4,428.04	
100.1680.0044	INFORM TECH CONSULTING	53,604.00	53,604.00	26,801.26	26,802.74	0.00	26,802.74		26,802.74	
100.1910.0040	INSURANCE EXPENSE UNDIST	245,000.00	245,000.00	217,122.78	27,877.22	0.00	27,877.22		27,877.22	
100.1910.0041	INSURANCE CLAIMS EXPENSE	5,000.00	5,000.00	3,391.60	1,608.40	0.00	1,608.40		1,608.40	
100.1920.0040	MUNICIPAL ASSN.DUES	1,650.00	1,650.00	1,650.00	0.00	0.00	0.00		0.00	
100.1930.0040	CERTIORARI SETTLEMENTS	15,000.00	15,647.03	15,879.74	(232.71)	0.00	(232.71)	5,000.00	4,767.29	BR#3
100.1950.0040	TAXES & ASSESSMENTS	25,000.00	34,012.00	28,196.38	5,815.62	0.00	5,815.62		5,815.62	
100.1970.0040	OFFICE SUPPLIES-UNDIST	8,000.00	8,000.00	3,856.00	4,144.00	818.73	3,325.27		3,325.27	

TOWN OF CARMEL
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ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
100.1989.0040	UNCLASSIFIED EXPENDITURE	8,000.00	8,000.00	7,266.71	733.29	4,460.00	(3,726.71)		(3,726.71)	
100.1990.0040	CONTINGENT ACCOUNT	180,000.00	360,751.00	0.00	360,751.00	0.00	360,751.00		360,751.00	
100.3010.0040	PUBLIC SAFETY CONTRACT EXPENSE	60,000.00	60,000.00	30,230.32	29,769.68	0.00	29,769.68		29,769.68	
100.3120.0010	POLICE PERS SVS-NON UNIFORM	427,465.00	427,465.00	295,936.92	131,528.08	0.00	131,528.08		131,528.08	
100.3120.0011	POLICE PERS SVS-UNIFORM	3,574,978.00	3,574,978.00	2,351,960.35	1,223,017.65	0.00	1,223,017.65	(150,000.00)	1,073,017.65	BR#2
100.3120.0012	POLICE STAFF OVERTIME	600,000.00	600,000.00	330,850.60	269,149.40	0.00	269,149.40	(10,000.00)	259,149.40	BR#6
100.3120.0013	POLICE TEMP STAFF-JAIL	10,000.00	10,000.00	1,899.66	8,100.34	0.00	8,100.34		8,100.34	
100.3120.0014	POLICE STAFF LONGEVITY	68,350.00	68,350.00	14,500.00	53,850.00	0.00	53,850.00		53,850.00	
100.3120.0015	POLICE EDUCATION STIPENDS	17,200.00	17,200.00	3,000.00	14,200.00	0.00	14,200.00		14,200.00	
100.3120.0016	POLICE STAFF HOLIDAY COMP	200,000.00	200,000.00	9,928.45	190,071.55	0.00	190,071.55		190,071.55	
100.3120.0017	POLICE UNIFORM ALLOWANCE	6,350.00	6,350.00	4,512.50	1,837.50	0.00	1,837.50		1,837.50	
100.3120.0018	POLICE NIGHT DIFFERENTIAL	55,000.00	55,000.00	38,052.78	16,947.22	0.00	16,947.22		16,947.22	
100.3120.0019	POLICE COMPENSATED ABS	150,000.00	150,000.00	515,981.36	(365,981.36)	0.00	(365,981.36)	489,129.00	123,147.64	BR#2
100.3120.0020	POLICE UNIFORMS	20,000.00	30,000.00	23,283.61	6,716.39	475.48	6,240.91		6,240.91	
100.3120.0021	POLICE MOTOR VEHICLES	160,000.00	261,479.16	104,088.75	157,390.41	147,585.87	9,804.54		9,804.54	
100.3120.0024	POLICE ACCIDENT REPAIRS	5,000.00	5,000.00	1,369.51	3,630.49	0.00	3,630.49		3,630.49	
100.3120.0027	POLICE OTHER EQUIPMENT	95,000.00	172,971.00	23,348.40	149,622.60	74,949.65	74,672.95		74,672.95	
100.3120.0040	POLICE-CONTRACT EXPENSES	35,000.00	37,400.00	16,139.19	21,260.81	5,434.55	15,826.26		15,826.26	
100.3120.0041	POLICE MOTOR VEHICLE FUEL	95,000.00	65,000.00	26,432.19	38,567.81	38,426.64	141.17		141.17	
100.3120.0042	POLICE OFFICE UTILITIES EXP	25,000.00	25,000.00	16,428.87	8,571.13	52.57	8,518.56		8,518.56	
100.3120.0043	POLICE INSURANCE COVERAGE	135,000.00	131,000.00	49,356.17	81,643.83	0.00	81,643.83		81,643.83	
100.3120.0045	POLICE VEHICLE MAINT.	95,000.00	95,000.00	53,182.23	41,817.77	12,143.66	29,674.11		29,674.11	
100.3120.0046	POLICE RENTALS/LEASES	100,000.00	100,000.00	62,201.86	37,798.14	16,988.82	20,809.32		20,809.32	
100.3120.0047	POLICE CONFERENCE/TRAIN	40,000.00	40,000.00	9,085.27	30,914.73	1,699.00	29,215.73		29,215.73	
100.3120.0048	POLICE DARE PROGRAM	8,000.00	8,000.00	2,087.67	5,912.33	0.00	5,912.33		5,912.33	
100.3120.0049	POLICE UNIFORM CLEAN/REP	6,200.00	6,200.00	1,744.25	4,455.75	1,902.70	2,553.05		2,553.05	
100.3120.0080	POLICE NON UNIFORM RETIRE	80,000.00	80,000.00	18,000.00	62,000.00	0.00	62,000.00		62,000.00	
100.3120.0081	POLICE RETIREMENT UNIFORM	1,060,000.00	1,060,000.00	247,586.00	812,414.00	0.00	812,414.00		812,414.00	
100.3120.0082	POLICE SOCIAL SECURITY	415,000.00	415,000.00	238,067.06	176,932.94	0.00	176,932.94		176,932.94	
100.3120.0083	POLICE WORKMANS COMP.	171,000.00	171,000.00	142,500.00	28,500.00	0.00	28,500.00		28,500.00	
100.3120.0084	POLICE HEALTH INSURANCE	946,000.00	946,000.00	513,471.44	432,528.56	0.00	432,528.56		432,528.56	
100.3120.0085	POLICE-OPTICAL & DENTAL	80,000.00	80,000.00	55,566.45	24,433.55	0.00	24,433.55		24,433.55	
100.3120.0086	RETIRES HEALTH INSURANCE	1,035,000.00	1,035,000.00	594,226.11	440,773.89	0.00	440,773.89		440,773.89	
100.3120.0087	POLICE CIVILIAN DISAB INS	735.00	735.00	150.72	584.28	0.00	584.28		584.28	
100.3120.0089	POLICE MEDICAL PHYSICALS	10,000.00	10,000.00	900.00	9,100.00	300.00	8,800.00		8,800.00	
100.3120.0090	MCT MOBILITY TAX	16,475.00	16,475.00	8,325.72	8,149.28	0.00	8,149.28		8,149.28	
100.3121.0012	LAKE PATROL OVERTIME	30,000.00	30,000.00	34,756.24	(4,756.24)	0.00	(4,756.24)	12,500.00	7,743.76	BR#6
100.3121.0020	LAKE PATROL EQUIPMENT	20,000.00	20,000.00	2,279.32	17,720.68	809.39	16,911.29		16,911.29	
100.3121.0040	LAKE PATROL CONTR EXPENSE	5,000.00	5,000.00	208.99	4,791.01	75.25	4,715.76		4,715.76	
100.3121.0041	LAKE PATROL BOAT FUELS	1,500.00	1,500.00	260.00	1,240.00	358.00	882.00		882.00	
100.3121.0082	SOCIAL SECURITY	2,500.00	2,500.00	0.00	2,500.00	0.00	2,500.00	(2,500.00)	0.00	BR#6
100.3122.0040	BICYCLE PATROL EXPENSES	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
100.3123.0012	COMMUNITY POLICE OVERTIME	20,000.00	20,000.00	5,591.95	14,408.05	0.00	14,408.05		14,408.05	
100.3123.0040	COMMUNITY POLICE EXPENSES	1,000.00	5,000.00	820.79	4,179.21	790.00	3,389.21		3,389.21	
100.3123.0081	POLICE RETIREMENT	1,150.00	1,150.00	288.00	862.00	0.00	862.00		862.00	
100.3123.0082	SOCIAL SECURITY	306.00	306.00	0.00	306.00	0.00	306.00		306.00	
100.3310.0011	SIGN CONTROL PERSONAL SER	81,412.00	81,412.00	53,754.56	27,657.44	0.00	27,657.44		27,657.44	
100.3310.0012	SIGN CONTROL OVER TIME	5,500.00	5,500.00	4,727.71	772.29	0.00	772.29		772.29	
100.3310.0014	SIGN CONTROL LONGEVITY	3,117.00	3,117.00	3,117.00	0.00	0.00	0.00		0.00	
100.3310.0017	SIGN CONTROL UNIFORM ALL	600.00	600.00	600.00	0.00	0.00	0.00		0.00	
100.3310.0020	SIGNS EQUIPMENT EXPENSE	12,500.00	12,500.00	4,474.37	8,025.63	150.00	7,875.63		7,875.63	
100.3310.0040	SIGNS CONTRACTUAL EXPENSE	7,500.00	7,500.00	3,854.94	3,645.06	550.00	3,095.06		3,095.06	
100.3310.0045	SIGN STREET LINES	32,000.00	32,000.00	323.24	31,676.76	0.00	31,676.76		31,676.76	
100.3310.0048	SIGN MISC.EXPENSE	200.00	200.00	0.00	200.00	0.00	200.00		200.00	
100.3310.0080	EMPLOYEE RETIREMENT	16,500.00	16,500.00	2,500.00	14,000.00	0.00	14,000.00		14,000.00	
100.3310.0082	SOCIAL SECURITY	7,250.00	7,250.00	4,736.49	2,513.51	0.00	2,513.51		2,513.51	
100.3310.0083	WORKMANS COMPENSATION	4,705.00	4,705.00	2,800.00	1,905.00	0.00	1,905.00		1,905.00	

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ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
100.3310.0084	HEALTH INSURANCE	31,500.00	31,500.00	19,100.64	12,399.36	0.00	12,399.36		12,399.36	
100.3310.0085	WELFARE FUND	1,050.00	1,050.00	787.50	262.50	0.00	262.50		262.50	
100.3510.0011	DOG CONTROL	27,000.00	27,000.00	18,692.28	8,307.72	0.00	8,307.72		8,307.72	
100.3510.0013	DOG CONTROL PART TIME STF	2,000.00	2,000.00	1,384.56	615.44	0.00	615.44		615.44	
100.3510.0040	DOG CONTROL CONTRACT	50,635.00	50,635.00	50,635.00	0.00	0.00	0.00		0.00	
100.3510.0045	DOG CONTROL SPEC. EXPENSE	200.00	200.00	0.00	200.00	0.00	200.00		200.00	
100.3510.0046	SPCA CONTRACT EXPENSE	7,500.00	7,500.00	7,500.00	0.00	0.00	0.00		0.00	
100.3510.0080	DOG CNTRL EMPLOYEE BENEFIT	7,950.00	7,950.00	2,616.72	5,333.28	0.00	5,333.28		5,333.28	
100.3620.0010	CODE ENFORCER PERS SERV	102,483.00	102,483.00	70,949.70	31,533.30	0.00	31,533.30		31,533.30	
100.3620.0011	CODE ENFORCEMENT-STAFF	304,823.00	304,823.00	211,030.92	93,792.08	0.00	93,792.08		93,792.08	
100.3620.0012	CODE ENFORCE-STAFF O.T.	10,000.00	10,000.00	5,021.33	4,978.67	0.00	4,978.67		4,978.67	
100.3620.0014	CODE ENF STAFF LONGEVITY	7,000.00	7,000.00	7,000.00	0.00	0.00	0.00		0.00	
100.3620.0019	CODES OTHER COMP	10,000.00	10,000.00	5,000.00	5,000.00	0.00	5,000.00		5,000.00	
100.3620.0040	CODES CONTRACTUAL EXPENSE	5,000.00	5,000.00	2,985.87	2,014.13	0.00	2,014.13		2,014.13	
100.3620.0041	BUILDING ALARM POSTAGE	2,000.00	2,000.00	914.00	1,086.00	180.00	906.00		906.00	
100.3620.0042	CODES DEPT UTILITIES EXP	1,500.00	1,500.00	960.24	539.76	0.00	539.76		539.76	
100.3620.0045	CODES SYSTEM MAINTENANCE	1,467.00	1,467.00	0.00	1,467.00	0.00	1,467.00		1,467.00	
100.3620.0047	CODE ENFORCEMENT TRAINING	1,500.00	1,500.00	0.00	1,500.00	0.00	1,500.00		1,500.00	
100.3620.0080	CODES ENFORCMENT EMP BENFT	238,000.00	238,000.00	122,630.63	115,369.37	0.00	115,369.37		115,369.37	
100.3620.0086	RETIRES HEALTH INSURANCE	14,000.00	14,000.00	8,254.56	5,745.44	0.00	5,745.44		5,745.44	
100.4010.0020	PUBLIC HEALTH. EQUIPMENT	0.00	0.00	479.99	(479.99)	0.00	(479.99)		(479.99)	
100.4010.0040	PUBLIC HEALTH. CONTRACT EXPENSE	0.00	0.00	26,989.53	(26,989.53)	2,154.39	(29,143.92)		(29,143.92)	
100.4020.0011	VITAL STAT PERS.SERVICES	10,000.00	10,000.00	6,923.16	3,076.84	0.00	3,076.84		3,076.84	
100.4020.0015	VITAL STATISTICS STIPEND	5,000.00	5,000.00	3,461.58	1,538.42	0.00	1,538.42		1,538.42	
100.4020.0080	VITAL STATS EMP BENEFITS	4,260.00	4,260.00	1,368.10	2,891.90	0.00	2,891.90		2,891.90	
100.5010.0010	HWY SUPT PERSONAL SERV	131,540.00	131,540.00	91,065.60	40,474.40	0.00	40,474.40		40,474.40	
100.5010.0011	HWY ADMIN STAFF COMP	229,903.00	229,903.00	159,163.20	70,739.80	0.00	70,739.80		70,739.80	
100.5010.0012	OVERTIME	2,500.00	2,500.00	915.17	1,584.83	0.00	1,584.83		1,584.83	
100.5010.0013	TEMP STAFF	2,500.00	2,500.00	0.00	2,500.00	0.00	2,500.00		2,500.00	
100.5010.0014	HIGHWAY ADMIN LONGEVITY	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00		0.00	
100.5010.0019	HWY ADMIN STAFF OTHER	5,000.00	5,000.00	1,826.92	3,173.08	0.00	3,173.08		3,173.08	
100.5010.0040	HIGHWAY ADMIN CONTRCT EXP	2,000.00	2,000.00	409.78	1,590.22	400.00	1,190.22		1,190.22	
100.5010.0046	HIGHWAY ADMIN CONTRACTS	2,200.00	2,200.00	1,646.56	553.44	531.44	22.00		22.00	
100.5010.0047	HIGHWAY ADMIN TRAIN EXPNS	2,500.00	2,500.00	485.00	2,015.00	0.00	2,015.00		2,015.00	
100.5010.0080	HIGHWAY ADMIN EMP BENEFIT	143,000.00	143,000.00	62,913.64	80,086.36	0.00	80,086.36	(17,000.00)	63,086.36	BR#5
100.5010.0086	RETIRES HEALTH INSURANCE	62,500.00	60,200.00	31,018.24	29,181.76	0.00	29,181.76		29,181.76	
100.5132.0020	HIGHWAY GARAGE EQUIPMENT	15,000.00	15,000.00	1,988.38	13,011.62	700.00	12,311.62		12,311.62	
100.5132.0021	HIGHWAY GARAGE SPEC EXPEN	5,000.00	5,000.00	708.40	4,291.60	3,091.60	1,200.00		1,200.00	
100.5132.0040	HIGHWAY GARAGE CONT EXP.	30,000.00	30,000.00	21,104.00	8,896.00	12,257.11	(3,361.11)	17,000.00	13,638.89	BR#5
100.5132.0041	HIGHWAY GARAGE HEATING EX	18,000.00	18,000.00	6,673.19	11,326.81	0.00	11,326.81		11,326.81	
100.5132.0042	HIGHWAY GARAGE UTILITIES EXP	20,000.00	20,000.00	14,646.17	5,353.83	711.03	4,642.80		4,642.80	
100.5132.0044	HIGHWAY GARAGE PROP LEASE	32,000.00	32,000.00	910.01	31,089.99	0.00	31,089.99		31,089.99	
100.5132.0045	HIGHWAY BUILDING CLEANING	3,300.00	4,500.00	2,618.00	1,882.00	1,882.00	0.00		0.00	
100.5132.0046	HIGHWAY GARAGE ALARM	4,740.00	4,740.00	3,160.00	1,580.00	0.00	1,580.00		1,580.00	
100.5132.0047	HIGHWAY REFUSE DISPOSAL	2,495.00	3,595.00	2,393.47	1,201.53	0.00	1,201.53		1,201.53	
100.5182.0040	STREET LIGHTING UTILITIES	15,000.00	15,000.00	4,278.38	10,721.62	0.00	10,721.62		10,721.62	
100.7020.0010	REC.ADMIN PERSONAL SERV	109,242.00	109,242.00	75,629.16	33,612.84	0.00	33,612.84		33,612.84	
100.7020.0011	REC.ADMIN STAFF	179,938.00	179,938.00	124,572.06	55,365.94	0.00	55,365.94		55,365.94	
100.7020.0012	REC ADMIN STAFF OVERTIME	15,000.00	15,000.00	2,219.71	12,780.29	0.00	12,780.29		12,780.29	
100.7020.0013	REC ADMIN TEMPORARY STAFF	25,000.00	25,000.00	13,351.65	11,648.35	0.00	11,648.35		11,648.35	
100.7020.0014	REC.ADM.STAFF LONGEVITY	6,900.00	6,900.00	4,400.00	2,500.00	0.00	2,500.00		2,500.00	
100.7020.0017	REC ADM UNIFORM ALLOWANCE	500.00	500.00	200.33	299.67	0.00	299.67		299.67	
100.7020.0019	REC STAFF PAID ABSENCES	5,000.00	5,000.00	7,100.81	(2,100.81)	0.00	(2,100.81)	2,101.00	0.19	BR#1
100.7020.0020	REC ADM OFFICE EQUIPMENT	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
100.7020.0040	REC ADM CONTRACTUAL EXP	12,500.00	10,900.00	7,297.22	3,602.78	365.77	3,237.01		3,237.01	
100.7020.0041	REC ADMIN VEHICLE FUELS	1,500.00	1,500.00	1,326.11	173.89	0.00	173.89		173.89	
100.7020.0042	RECREATION UTILITIES	20,000.00	20,000.00	10,100.34	9,899.66	260.55	9,639.11		9,639.11	

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100.7020.0043	BLDG ALARM CONTRACTS	1,245.00	2,845.00	2,730.00	115.00	0.00	115.00		115.00	
100.7020.0044	REC BLDG CONCESSION EXP	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00		2,000.00	
100.7020.0045	REC BLDG.SPECIAL REPAIRS	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
100.7020.0047	RECREATION STAFF TRAINING	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
100.7020.0048	RECREATION PUBLICATION EX	14,000.00	14,000.00	6,453.40	7,546.60	0.00	7,546.60		7,546.60	
100.7020.0049	REC ADMIN MISC EXPENSES	10,000.00	10,000.00	2,562.51	7,437.49	0.00	7,437.49		7,437.49	
100.7020.0080	REC ADMIN EMPLOYE BENEFIT	161,000.00	161,000.00	90,466.77	70,533.23	0.00	70,533.23		70,533.23	
100.7020.0086	RETIREEES HEALTH INSURANCE	38,000.00	38,000.00	20,172.16	17,827.84	0.00	17,827.84		17,827.84	
100.7110.0011	PARK MAINTAINENCE STAFF	118,562.00	118,562.00	82,080.72	36,481.28	0.00	36,481.28		36,481.28	
100.7110.0012	PARK STAFF OVERTIME	2,000.00	2,000.00	1,328.88	671.12	0.00	671.12		671.12	
100.7110.0013	PARK MAINT TEMP STAFF	55,000.00	55,000.00	30,909.91	24,090.09	0.00	24,090.09		24,090.09	
100.7110.0014	PARK MAINT STAFF LONG.	5,300.00	5,300.00	2,500.00	2,800.00	0.00	2,800.00		2,800.00	
100.7110.0017	PARK STAFF UNIFORM ALLOW	1,000.00	1,000.00	500.00	500.00	0.00	500.00		500.00	
100.7110.0020	PARK MAINTAINENCE EQUIP	25,000.00	25,000.00	418.00	24,582.00	0.00	24,582.00		24,582.00	
100.7110.0022	PARK SPECIAL EQUIPMENT	0.00	43,482.00	0.00	43,482.00	0.00	43,482.00		43,482.00	
100.7110.0040	PARK CONTRACTUAL EXPENSE	45,000.00	45,000.00	20,187.10	24,812.90	4,003.91	20,808.99		20,808.99	
100.7110.0041	PARK & MAINTAINENCE FUELS	6,000.00	6,000.00	2,225.99	3,774.01	0.00	3,774.01		3,774.01	
100.7110.0042	PARK OUT BLDG.UTILITIES	2,000.00	2,000.00	697.56	1,302.44	0.00	1,302.44		1,302.44	
100.7110.0045	PARK MAINTENANCE CONTRACT	85,000.00	85,000.00	27,539.56	57,460.44	6,569.72	50,890.72		50,890.72	
100.7110.0046	PARK FACILITY LEASES	90,000.00	90,000.00	0.00	90,000.00	0.00	90,000.00		90,000.00	
100.7110.0047	PARK REFUSE DISPOSAL	3,500.00	3,500.00	1,756.00	1,744.00	0.00	1,744.00		1,744.00	
100.7110.0080	PARK EMPLOYEE BENEFITS	111,000.00	111,000.00	55,651.65	55,348.35	0.00	55,348.35		55,348.35	
100.7110.0086	RETIREEES HEALTH INSURANCE	7,500.00	7,500.00	3,108.80	4,391.20	0.00	4,391.20		4,391.20	
100.7111.0020	SYCAMORE BALLFIELD EQUIP	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
100.7111.0040	SYCAMORE FIELD CONT EXP	2,000.00	17,000.00	0.00	17,000.00	0.00	17,000.00		17,000.00	
100.7112.0020	MCDONOUGH FIELDS EQUIPMENT	1,000.00	3,400.00	3,315.95	84.05	0.00	84.05		84.05	
100.7112.0040	MCDONOUGH FIELDS CONTRACT EXP	10,000.00	27,600.00	14,877.17	12,722.83	0.00	12,722.83		12,722.83	
100.7112.0041	MCDONOUGH RD SKATE PARK	10,000.00	10,000.00	8,180.00	1,820.00	0.00	1,820.00		1,820.00	
100.7112.0042	MCDONOUGH FIELDS UTILITIES	11,800.00	11,800.00	5,766.06	6,033.94	0.00	6,033.94		6,033.94	
100.7112.0043	MCDONOUGH FIELDS ALARM EXPENSE	1,200.00	2,200.00	1,843.04	356.96	0.00	356.96		356.96	
100.7112.0045	MCDONOUGH FIELDS PARK IMPROVEM	30,000.00	42,250.00	14,594.40	27,655.60	1,200.00	26,455.60	(1,000.00)	25,455.60	BR#7
100.7113.0020	CHAMBER PARK IMPROVEMENTS	10,000.00	10,000.00	2,250.00	7,750.00	0.00	7,750.00		7,750.00	
100.7113.0040	CHAMBER PARK CONTRACT EXP	5,000.00	4,000.00	3,064.01	935.99	110.00	825.99		825.99	
100.7113.0042	CHAMBER PARK UTILITY EXPENSE	5,000.00	5,000.00	169.69	4,830.31	0.00	4,830.31		4,830.31	
100.7113.0043	CHAMBER PARK ALARM EXPENSE	1,000.00	2,000.00	1,625.88	374.12	0.00	374.12		374.12	
100.7113.0045	SWAN COVE PARK IMPROVEMENTS	120,000.00	120,000.00	5,041.40	114,958.60	0.00	114,958.60		114,958.60	
100.7114.0040	RED MILLS CONTRACT EXPENS	3,000.00	3,000.00	3,661.54	(661.54)	0.00	(661.54)	1,000.00	338.46	BR#7
100.7114.0042	RED MILLS PARK - UTILITIES	500.00	500.00	168.93	331.07	0.00	331.07		331.07	
100.7115.0020	AIRPORT PARK EQUIPMENT	0.00	50,000.00	29,974.67	20,025.33	0.00	20,025.33		20,025.33	
100.7115.0040	AIRPORT PK CONTRACT EXPNS	10,000.00	10,000.00	6,569.48	3,430.52	897.20	2,533.32		2,533.32	
100.7116.0040	VOLZ PARK CONTRACT EXPNSE	200.00	200.00	0.00	200.00	0.00	200.00		200.00	
100.7117.0020	CARMADA PARK EQUIPMENT	1,000.00	1,000.00	0.00	1,000.00	4,553.53	(3,553.53)	3,600.00	46.47	BR#7
100.7117.0040	CARMADA PARK CONT EXPENSE	10,000.00	10,000.00	5,295.26	4,704.74	0.00	4,704.74	(3,600.00)	1,104.74	BR#7
100.7117.0042	CARMADA PARK UTILITIES	4,000.00	4,000.00	201.89	3,798.11	0.00	3,798.11		3,798.11	
100.7117.0043	CAMARDA PARK ALARM EXPENSE	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
100.7118.0020	BALDWIN MEADOW EQUIPMENT	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
100.7118.0040	BALDWIN MEADOW CONT EXPNS	75,000.00	75,000.00	1,286.22	73,713.78	182.00	73,531.78		73,531.78	
100.7118.0042	BALDWIN MEADOW UTILITIES	3,500.00	3,500.00	885.53	2,614.47	0.00	2,614.47		2,614.47	
100.7119.0040	DOG PARK CONT EXPENSE	3,500.00	3,500.00	0.00	3,500.00	785.00	2,715.00		2,715.00	
100.7119.0043	DOG PARK ALARM EXPENSE	1,000.00	1,000.00	4.48	995.52	0.00	995.52		995.52	
100.7120.0012	FARMERS MARKET OVERTIME	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
100.7120.0040	FARMERS MARKET CONTRACT EXPENSE	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00		10,000.00	
100.7140.0013	PLAYGROUND+REC TEMP STAFF	110,000.00	110,000.00	3,017.75	106,982.25	0.00	106,982.25		106,982.25	
100.7140.0020	PLAYGROUND EQUIPMENT	5,500.00	5,500.00	0.00	5,500.00	0.00	5,500.00		5,500.00	
100.7140.0040	PLAYGROUND CONT EXPENSE	6,000.00	6,000.00	2,071.21	3,928.79	0.00	3,928.79		3,928.79	
100.7140.0080	PLAYGRD EMPLOYEE BENEFITS	11,500.00	11,500.00	1,330.91	10,169.09	0.00	10,169.09		10,169.09	
100.7180.0013	BEACH TEMPORARY STAFF	60,000.00	60,000.00	59,147.76	852.24	0.00	852.24	2,200.00	3,052.24	BR#7

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ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
100.7180.0020	BEACH EQUIPMENT	2,500.00	2,500.00	0.00	2,500.00	0.00	2,500.00		2,500.00	
100.7180.0022	MAHOPAC LAKEFRONT	10,000.00	10,000.00	221.18	9,778.82	0.00	9,778.82		9,778.82	
100.7180.0040	BEACH CONTRACTUAL EXPENSE	12,000.00	12,000.00	5,575.03	6,424.97	600.00	5,824.97	(3,500.00)	2,324.97	BR#7
100.7180.0042	BEACH UTILITIES EXPENSE	2,000.00	2,000.00	721.95	1,278.05	0.00	1,278.05		1,278.05	
100.7180.0080	BEACH EMPLOYEE BENEFITS	5,500.00	5,500.00	5,626.50	(126.50)	0.00	(126.50)	1,300.00	1,173.50	BR#7
100.7190.0020	SKATING RINK EQUIPMENT	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
100.7190.0040	SKATING RINK CONT EXPENSE	44,000.00	44,000.00	221.98	43,778.02	563.00	43,215.02		43,215.02	
100.7190.0042	SKATING RINK UTILITIES EXP	1,000.00	1,000.00	161.44	838.56	0.00	838.56		838.56	
100.7190.0046	EQUIPMENT/LEASE RENTALS	700.00	700.00	180.00	520.00	45.00	475.00		475.00	
100.7190.0048	SKATING RINK OTHER EXPEN	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
100.7190.0080	PARK OTHER EMPLOY BENEFIT	300.00	300.00	0.00	300.00	0.00	300.00		300.00	
100.7270.0040	CONCERT SERIES CONT.EXP	12,000.00	12,000.00	8,862.00	3,138.00	1,100.00	2,038.00		2,038.00	
100.7310.0013	YOUTH PROGRAM TEMP STAFF	4,000.00	5,000.00	4,812.55	187.45	0.00	187.45		187.45	
100.7310.0040	YOUTH CONTRACTUAL EXPENSE	16,000.00	15,000.00	1,955.04	13,044.96	0.00	13,044.96		13,044.96	
100.7310.0045	YOUTH SELF SUSTAIN PROGRM	95,000.00	95,000.00	24,240.17	70,759.83	0.00	70,759.83		70,759.83	
100.7410.0040	LIBRARY CONTRACT-MAHOPAC	60,000.00	60,000.00	60,000.00	0.00	0.00	0.00		0.00	
100.7410.0041	LIBRARY CONTRACT-REED MEM	25,000.00	25,000.00	25,000.00	0.00	0.00	0.00		0.00	
100.7450.0040	MUSEUM CONTRACT EXPENSE	1,000.00	1,000.00	850.00	150.00	0.00	150.00		150.00	
100.7450.0042	MUSEUM UTILITIES EXP	5,000.00	5,000.00	2,926.31	2,073.69	0.00	2,073.69		2,073.69	
100.7450.0043	MUSEUM ALARM EXPENSE	1,000.00	1,000.00	548.00	452.00	0.00	452.00		452.00	
100.7510.0040	TWN.HISTORIAN CONTRACTUAL	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
100.7550.0040	CELEBRATION CONTRACTUAL	4,000.00	4,000.00	1,635.00	2,365.00	0.00	2,365.00		2,365.00	
100.7610.0013	PROG.FOR AGING TEMP STAFF	2,400.00	2,400.00	1,600.00	800.00	0.00	800.00		800.00	
100.7610.0040	PROG FOR AGING CONT EXP	40,000.00	40,000.00	3,309.31	36,690.69	4,800.00	31,890.69		31,890.69	
100.7610.0041	OUTREACH PROGRAM FOR AGING	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00		0.00	
100.7610.0080	EMPLOYEE BENEFITS	120.00	120.00	111.86	8.14	0.00	8.14		8.14	
100.7999.0040	PARK CAPITAL IMPROVEMENTS	50,000.00	0.00	0.00	0.00	0.00	0.00		0.00	
100.8010.0010	ZONING BOARD PERSONAL SVS	15,067.00	15,067.00	10,430.64	4,636.36	0.00	4,636.36		4,636.36	
100.8010.0040	ZONING CONTRACT EXPENSE	2,000.00	2,000.00	265.00	1,735.00	0.00	1,735.00		1,735.00	
100.8010.0080	ZONING BRD EMP BENEFITS	1,500.00	1,500.00	1,038.04	461.96	0.00	461.96		461.96	
100.8020.0010	PLANNING BOARD PERS.SERVS	19,441.00	19,441.00	13,178.58	6,262.42	0.00	6,262.42		6,262.42	
100.8020.0013	PLANNING TEMPORARY STAFF	38,000.00	38,000.00	24,253.33	13,746.67	0.00	13,746.67		13,746.67	
100.8020.0040	PLANNING CONTRACTUAL EXP	1,250.00	1,250.00	126.54	1,123.46	107.63	1,015.83		1,015.83	
100.8020.0044	PLANNING SPECIAL SERVICES	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00		10,000.00	
100.8020.0045	PLANNING CONSULTANT	70,000.00	70,000.00	37,499.99	32,500.01	0.00	32,500.01		32,500.01	
100.8020.0046	CONSULTING SERVICES - ARCHITECT	6,000.00	6,000.00	0.00	6,000.00	0.00	6,000.00		6,000.00	
100.8020.0047	TRAINING EXPENSES	500.00	500.00	200.00	300.00	0.00	300.00		300.00	
100.8020.0080	PLANNING BRD EMP BENEFITS	5,000.00	5,000.00	3,280.36	1,719.64	0.00	1,719.64		1,719.64	
100.8090.0011	RECYCLING REGULAR STAFF	81,412.00	81,412.00	53,754.56	27,657.44	0.00	27,657.44		27,657.44	
100.8090.0013	RECYCLING TEMPORARY STAFF	18,000.00	18,000.00	13,059.22	4,940.78	0.00	4,940.78		4,940.78	
100.8090.0017	RECYCLE STAFF UNIFORM ALL	600.00	600.00	600.00	0.00	0.00	0.00		0.00	
100.8090.0040	RECYCLE CONTRACTUAL EXP	500.00	500.00	439.38	60.62	0.00	60.62		60.62	
100.8090.0045	RECYCLE TRASH DISPOSAL	7,000.00	7,000.00	4,706.03	2,293.97	1,600.00	693.97		693.97	
100.8090.0046	RECYCLE EQUIPMENT RENTAL	15,000.00	8,000.00	0.00	8,000.00	0.00	8,000.00		8,000.00	
100.8090.0047	RECYCLING SPECIAL EXPEND	10,000.00	17,000.00	17,000.00	0.00	0.00	0.00		0.00	
100.8090.0048	LANDFILL MONITORING	30,000.00	30,000.00	21,179.54	8,820.46	1,100.00	7,720.46		7,720.46	
100.8090.0080	EMPLOYEE RETIREMENT	10,500.00	10,500.00	2,500.00	8,000.00	0.00	8,000.00		8,000.00	
100.8090.0082	SOCIAL SECURITY	8,500.00	8,500.00	5,031.93	3,468.07	0.00	3,468.07		3,468.07	
100.8090.0083	WORKMANS COMPENSATION	7,305.00	7,305.00	4,400.00	2,905.00	0.00	2,905.00		2,905.00	
100.8090.0084	HEALTH INSURANCE	31,500.00	31,500.00	19,100.64	12,399.36	0.00	12,399.36		12,399.36	
100.8090.0085	WELFARE FUND	1,050.00	1,050.00	787.50	262.50	0.00	262.50		262.50	
100.8090.0086	RETIREE'S HEALTH INSURANCE	8,800.00	8,800.00	3,108.80	5,691.20	0.00	5,691.20		5,691.20	
100.8091.0010	ENV.CONS.BOARD PERS.SERVS	11,904.00	11,904.00	6,054.84	5,849.16	0.00	5,849.16		5,849.16	
100.8091.0011	ECB WETLANDS INSPECTOR	2,500.00	2,500.00	1,730.70	769.30	0.00	769.30		769.30	
100.8091.0040	ECB CONTRACTUAL EXPENSE	300.00	300.00	46.82	253.18	0.00	253.18		253.18	
100.8091.0080	ECB EMPLOYEE BENEFITS	2,580.00	2,580.00	789.67	1,790.33	0.00	1,790.33		1,790.33	
100.8510.0040	PARK/BEAUTIFICATION EXPEN	8,000.00	7,450.00	375.35	7,074.65	0.00	7,074.65		7,074.65	

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100.8664.0040	COMPREHENSIVE MASTER PLAN.CONTR/	0.00	112,560.00	30,748.75	81,811.25	81,811.25	0.00		0.00	
100.8810.0020	CEMETERIES EQUIP/REPAIRS	650.00	1,200.00	1,200.00	0.00	0.00	0.00		0.00	
100.8810.0040	CEMETERIES CONTRACTUAL	12,705.00	12,705.00	5,445.00	7,260.00	7,260.00	0.00		0.00	
100.9901.0099	TRANS TO DEBT SERVICE FD	735,000.00	735,000.00	735,000.00	0.00	0.00	0.00		0.00	
100.9902.0099	TRANSFER TO HIGHWAY FUND	316,000.00	316,000.00	316,000.00	0.00	0.00	0.00		0.00	
100.9903.0099	TRANSFER TO OTHER FUNDS	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00		100,000.00	
100.9950.0099	TRANSFER TO CAP PROJ FUND	0.00	170,849.00	0.00	170,849.00	0.00	170,849.00		170,849.00	
AMBULANCE										
201.4540.0040	CARMEL AMBULANCE CONTRACT	180,000.00	180,000.00	180,000.00	0.00	0.00	0.00		0.00	
201.4540.0041	NO.SALEM AMB. CONTRACT	12,900.00	12,900.00	12,900.00	0.00	0.00	0.00		0.00	
201.4540.0048	OTHER EXPENDITURES	1,700.00	1,798.99	771.30	1,027.69	0.00	1,027.69		1,027.69	
201.4540.0049	SERVICE-OTHR.DEPTS/GOVTS	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
201.4540.0083	WORKERS COMP INS PREMIUM	26,000.00	26,000.00	13,963.00	12,037.00	0.00	12,037.00		12,037.00	
201.9025.0040	LOSAP ADMIN EXPENSE	1,500.00	1,500.00	0.00	1,500.00	0.00	1,500.00		1,500.00	
201.9025.0090	LOSAP CONTRIBUTION	34,200.00	34,200.00	0.00	34,200.00	0.00	34,200.00		34,200.00	
FIRE DISTRICTS										
301.3410.0040	FIRE PROTECTION CONTRACT	794,000.00	794,000.00	794,000.00	0.00	0.00	0.00		0.00	
301.3410.0045	DRY HYDRANT EXPENDITURES	10,000.00	72,230.00	0.00	72,230.00	0.00	72,230.00		72,230.00	
301.3410.0048	OTHER EXPENDITURES	1,000.00	1,088.94	88.94	1,000.00	0.00	1,000.00		1,000.00	
301.3410.0049	SERVICES-OTHR.DEPTS/GOVTS	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00		10,000.00	
301.3410.0099	WORKERS COMP INS PREMIUM	72,000.00	72,000.00	57,404.00	14,596.00	0.00	14,596.00		14,596.00	
301.9025.0040	LOSAP ADMIN. EXPENSE	7,500.00	7,500.00	0.00	7,500.00	0.00	7,500.00		7,500.00	
301.9025.0090	LOSAP CONTRIBUTION	290,000.00	290,000.00	0.00	290,000.00	0.00	290,000.00		290,000.00	
302.3410.0040	FIRE PROTECTION CONTRACT	1,249,000.00	1,249,000.00	949,000.00	300,000.00	300,000.00	0.00		0.00	
302.3410.0045	DRY HYDRANT EXPENDITURES	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
302.3410.0048	OTHER EXPENDITURES	25,000.00	25,126.27	10,126.27	15,000.00	0.00	15,000.00		15,000.00	
302.3410.0049	SERVICES-OTHR.DEPTS/GOVTS	25,550.00	25,550.00	0.00	25,550.00	0.00	25,550.00		25,550.00	
302.3410.0099	WORKERS COMP INS PREMIUM	104,500.00	104,500.00	86,106.00	18,394.00	0.00	18,394.00		18,394.00	
302.9025.0040	LOSAP ADMIN. EXPENSE	8,800.00	8,800.00	0.00	8,800.00	0.00	8,800.00		8,800.00	
302.9025.0090	LOSAP CONTRIBUTION	305,000.00	305,000.00	0.00	305,000.00	0.00	305,000.00		305,000.00	
303.3410.0040	FIRE PROTECTION CONTRACT	837,500.00	837,500.00	837,500.00	0.00	0.00	0.00		0.00	
303.3410.0048	OTHER EXPENDITURES	6,750.00	6,750.00	3,413.08	3,336.92	0.00	3,336.92		3,336.92	
303.3410.0049	SERVICES-OTHR.DEPTS/GOVTS	8,000.00	8,000.00	0.00	8,000.00	0.00	8,000.00		8,000.00	
351.3410.0040	PAYMENT TO FIRE DIST	253,598.00	253,598.00	253,598.00	0.00	0.00	0.00		0.00	
352.3410.0040	PAID TO FIRE DIST.TREAS.	145,419.00	145,419.00	145,419.00	0.00	0.00	0.00		0.00	
LAKE DISTRICTS										
401.7140.0013	TEMPORARY LABOR	40,000.00	40,000.00	27,228.50	12,771.50	0.00	12,771.50		12,771.50	
401.7140.0020	EQUIPMENT	7,000.00	7,000.00	0.00	7,000.00	0.00	7,000.00		7,000.00	
401.7140.0040	CONTRACTUAL EXPENSES	16,000.00	16,000.00	11,956.74	4,043.26	252.63	3,790.63		3,790.63	
401.7140.0041	LAKE TREATMENTS	10,000.00	10,000.00	250.00	9,750.00	0.00	9,750.00		9,750.00	
401.7140.0042	UTILITIES EXPENSES	8,600.00	8,600.00	4,738.69	3,861.31	0.00	3,861.31		3,861.31	
401.7140.0043	INSURANCE	1,300.00	1,300.00	0.00	1,300.00	0.00	1,300.00		1,300.00	
401.7140.0044	ENGINEERING SERVICES	3,420.00	3,420.00	0.00	3,420.00	0.00	3,420.00		3,420.00	
401.7140.0045	O&M CUSTODIAL CONTRACT	13,000.00	13,000.00	8,666.64	4,333.36	0.00	4,333.36		4,333.36	
401.7140.0046	CONTRACT SPECIAL SERVICES	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
401.7140.0047	REFUSE DISPOSAL	630.00	630.00	560.00	70.00	0.00	70.00		70.00	
401.7140.0048	OTHER EXPENDITURES	2,000.00	2,000.00	893.50	1,106.50	0.00	1,106.50		1,106.50	
401.7140.0049	SERVICES-OTHR.DEPTS/GOVTS	8,000.00	8,000.00	0.00	8,000.00	0.00	8,000.00		8,000.00	
401.7140.0054	CAPITAL EXPENDITURES	20,000.00	22,171.00	2,000.00	20,171.00	6,650.00	13,521.00		13,521.00	
401.7140.0082	SOCIAL SECURITY	3,200.00	3,200.00	2,083.02	1,116.98	0.00	1,116.98		1,116.98	
401.7140.0083	WORKMANS COMPENSATION INS	2,100.00	2,100.00	1,214.42	885.58	0.00	885.58		885.58	
401.7140.0099	REPAIR RESERVE FUND	8,000.00	8,000.00	0.00	8,000.00	0.00	8,000.00		8,000.00	
402.7110.0020	EQUIPMENT	2,000.00	2,000.00	0.00	2,000.00	1,657.95	342.05		342.05	
402.7110.0040	CONTRACTUAL EXPENSES	9,300.00	9,300.00	19,019.69	(9,719.69)	2,827.90	(12,547.59)	14,000.00	1,452.41	BR#10
402.7110.0041	WATER QUALITY/BIO MASS STUDY EXPEN	6,000.00	6,000.00	3,845.00	2,155.00	0.00	2,155.00		2,155.00	
402.7110.0043	INSURANCE	600.00	600.00	0.00	600.00	0.00	600.00		600.00	
402.7110.0044	ENGINEERING SERVICES	2,280.00	2,280.00	0.00	2,280.00	0.00	2,280.00		2,280.00	

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ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
402.7110.0048	OTHER EXPENITURES	1,047.00	1,063.07	511.67	551.40	0.00	551.40		551.40	
402.7110.0049	SERVICES-OTHR.DEPTS/GOVTS	5,500.00	5,500.00	0.00	5,500.00	0.00	5,500.00	(3,000.00)	2,500.00	BR#10
402.7110.0099	REPAIR RESERVE FUND	11,240.00	11,240.00	0.00	11,240.00	0.00	11,240.00	(11,000.00)	240.00	BR#10
403.7140.0020	EQUIPMENT	710.00	710.00	0.00	710.00	0.00	710.00		710.00	
403.7140.0040	CONTRACTUAL EXPENSES	10,000.00	10,000.00	849.23	9,150.77	446.77	8,704.00		8,704.00	
403.7140.0041	LAKE TREATMENT EXPENSE	13,500.00	13,500.00	11,850.00	1,650.00	1,000.00	650.00		650.00	
403.7140.0043	INSURANCE	350.00	350.00	0.00	350.00	0.00	350.00		350.00	
403.7140.0044	ENGINEERING SERVICES	3,420.00	3,420.00	0.00	3,420.00	0.00	3,420.00		3,420.00	
403.7140.0045	MAINTENANCE CONTRACTS	2,000.00	2,000.00	0.00	2,000.00	1,650.00	350.00		350.00	
403.7140.0048	OTHER EXPENDITURES	5,000.00	5,000.00	916.82	4,083.18	0.00	4,083.18		4,083.18	
403.7140.0049	SERVICE-OTHR.DEPTS/GOVTS	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00		3,000.00	
403.7140.0054	CAPITAL EXPENDITURES	20,000.00	24,342.00	0.00	24,342.00	0.00	24,342.00		24,342.00	
403.7140.0099	REPAIR RESERVE FUND	6,070.00	6,070.00	0.00	6,070.00	0.00	6,070.00		6,070.00	
404.7140.0013	TEMPORARY LABOR	20,000.00	20,000.00	21,067.00	(1,067.00)	0.00	(1,067.00)	5,000.00	3,933.00	BR#11
404.7140.0020	EQUIPMENT	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	(5,000.00)	0.00	BR#11
404.7140.0040	CONTRACTUAL EXPENSES	8,284.00	8,284.00	7,365.24	918.76	1,614.76	(696.00)	2,000.00	1,304.00	BR#11
404.7140.0041	SUPPLIES & MATERIALS	2,400.00	2,400.00	217.50	2,182.50	800.00	1,382.50		1,382.50	
404.7140.0042	UTILITIES EXPENSES	560.00	560.00	384.66	175.34	0.00	175.34		175.34	
404.7140.0043	INSURANCE	450.00	450.00	0.00	450.00	0.00	450.00		450.00	
404.7140.0044	ENGINEERING SERVICES	3,200.00	3,200.00	0.00	3,200.00	0.00	3,200.00		3,200.00	
404.7140.0045	MAINTENANCE CONTRACTS	3,000.00	3,000.00	0.00	3,000.00	2,650.00	350.00		350.00	
404.7140.0046	CONTRACTUAL RENTALS	400.00	400.00	170.36	229.64	229.64	0.00		0.00	
404.7140.0047	REFUSE DISPOSAL	300.00	300.00	151.61	148.39	0.00	148.39		148.39	
404.7140.0048	OTHER EXPENDITURES	1,000.00	1,000.00	247.68	752.32	0.00	752.32		752.32	
404.7140.0049	SERVICES-OTHR.DEPTS/GOVTS	3,507.00	3,507.00	0.00	3,507.00	0.00	3,507.00		3,507.00	
404.7140.0050	SPECIAL IMPROVEMENTS	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
404.7140.0082	SOCIAL SECURITY	1,549.00	1,549.00	1,396.18	152.82	0.00	152.82		152.82	
404.7140.0083	WORKMANS COMPENSATION INS	1,900.00	1,900.00	1,465.57	434.43	0.00	434.43		434.43	
404.7140.0099	REPAIR RESERVE FUND	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	(2,000.00)	1,000.00	BR#11
471.7140.0040	CONTRACTUAL EXPENSES	291,743.00	291,743.00	291,742.00	1.00	0.00	1.00		1.00	
HIGHWAY FUND										
500.5110.0011	GENERAL REPAIR LABOR	1,729,592.00	1,729,592.00	1,139,092.40	590,499.60	0.00	590,499.60		590,499.60	
500.5110.0012	GEN REP LABOR OVERTIME	5,000.00	5,000.00	1,449.73	3,550.27	0.00	3,550.27		3,550.27	
500.5110.0013	GEN REP LABOR TEMPORARY	72,000.00	72,000.00	40,586.07	31,413.93	0.00	31,413.93		31,413.93	
500.5110.0014	GENERAL REPAIR LONGEVITY	47,302.00	47,302.00	36,458.00	10,844.00	0.00	10,844.00		10,844.00	
500.5110.0017	STAFF CLOTHING ALLOWANCE	12,600.00	12,600.00	12,600.00	0.00	0.00	0.00		0.00	
500.5110.0018	HIGHWAY DIFFERENTIAL COMP	8,000.00	8,000.00	5,026.60	2,973.40	0.00	2,973.40		2,973.40	
500.5110.0019	GEN REP PAID ABSENCES	2,500.00	2,500.00	0.00	2,500.00	0.00	2,500.00		2,500.00	
500.5110.0020	GENERAL REPAIR ROAD TOOLS	10,000.00	10,000.00	7,506.49	2,493.51	0.00	2,493.51		2,493.51	
500.5110.0040	GENERAL REP.CONTRACT EXP.	160,000.00	160,000.00	28,607.41	131,392.59	43,165.00	88,227.59		88,227.59	
500.5110.0041	GENERAL REPAIR GAS & FUEL	80,000.00	80,000.00	14,749.00	65,251.00	9,900.00	55,351.00		55,351.00	
500.5110.0046	CONTRACTUAL ROAD RENTALS	7,000.00	7,000.00	0.00	7,000.00	0.00	7,000.00		7,000.00	
500.5110.0080	EMPLOYEE RETIREMENT SYST.	305,000.00	305,000.00	77,500.00	227,500.00	0.00	227,500.00		227,500.00	
500.5110.0081	MCT MOBILITY TAX	5,575.00	5,575.00	2,790.59	2,784.41	0.00	2,784.41		2,784.41	
500.5110.0082	SOCIAL SECURITY	160,000.00	160,000.00	89,007.74	70,992.26	0.00	70,992.26		70,992.26	
500.5110.0083	WORKERS COMPENSATION INS.	430,000.00	430,000.00	372,702.00	57,298.00	0.00	57,298.00		57,298.00	
500.5110.0084	HEALTH INSURANCE	545,500.00	545,500.00	325,514.82	219,985.18	0.00	219,985.18		219,985.18	
500.5110.0085	EMPLOYEE WELFARE FUND	23,100.00	23,100.00	16,537.50	6,562.50	0.00	6,562.50		6,562.50	
500.5110.0086	RETIRES HEALTH INSURANCE	285,000.00	285,000.00	151,889.74	133,110.26	0.00	133,110.26		133,110.26	
500.5110.0087	DISABIL INSURANCE EXPENSE	3,000.00	3,000.00	412.00	2,588.00	0.00	2,588.00		2,588.00	
500.5110.0089	HWY STAFF MEDICAL EXAMS	2,000.00	2,000.00	1,694.00	306.00	48.00	258.00		258.00	
500.5112.0012	CHIPS OVERTIME	20,000.00	20,000.00	32,621.55	(12,621.55)	0.00	(12,621.55)	20,000.00	7,378.45	BR#8
500.5112.0020	C.H.I.P.S-CONTRACT EXPENSE	559,000.00	559,000.00	194,723.60	364,276.40	321,725.00	42,551.40	29,000.00	71,551.40	BR#8
500.5112.0082	SOCIAL SECURITY	6,498.00	6,498.00	2,554.35	3,943.65	0.00	3,943.65	325.00	4,268.65	BR#8
500.5130.0011	MACHINERY REPAIR LABOR	330,633.00	330,633.00	218,312.16	112,320.84	0.00	112,320.84		112,320.84	
500.5130.0012	MACHINERY REPAIR OVERTIME	8,000.00	8,000.00	698.57	7,301.43	0.00	7,301.43		7,301.43	
500.5130.0014	MACH REP.STAFF LONGEVITY	9,218.00	9,218.00	4,880.00	4,338.00	0.00	4,338.00		4,338.00	

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500.5130.0016	CENTRAL GARAGE SERVICES	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
500.5130.0017	STAFF CLOTHING ALLOWANCE	2,400.00	2,400.00	2,400.00	0.00	0.00	0.00		0.00	
500.5130.0018	TOOL EXP REIMBURSEMENT	1,400.00	1,400.00	1,050.00	350.00	350.00	0.00		0.00	
500.5130.0020	MACHINERY REPAIR TOOLS	12,000.00	12,000.00	5,282.85	6,717.15	0.00	6,717.15		6,717.15	
500.5130.0021	HWY MACHINERY & EQUIPMENT	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00		2,000.00	
500.5130.0040	MACHINERY REPAIR EXPENSES	550,000.00	550,000.00	267,670.49	282,329.51	57,883.71	224,445.80		224,445.80	
500.5130.0041	MACHINERY REPAIR CAPTL EX	150,000.00	340,000.00	5,895.00	334,105.00	129,422.38	204,682.62		204,682.62	
500.5130.0046	EQUIPMENT LEASES/RENTALS	36,000.00	36,000.00	22,140.04	13,859.96	9,998.50	3,861.46		3,861.46	
500.5130.0080	EMPLOYEE RETIREMENT	62,500.00	62,500.00	15,000.00	47,500.00	0.00	47,500.00		47,500.00	
500.5130.0081	MCT MOBILITY TAX	1,272.00	1,272.00	689.72	582.28	0.00	582.28		582.28	
500.5130.0082	SOCIAL SECURITY	28,000.00	28,000.00	15,516.81	12,483.19	0.00	12,483.19		12,483.19	
500.5130.0083	WORKERS COMPENSATION INS.	35,000.00	35,000.00	30,000.00	5,000.00	0.00	5,000.00		5,000.00	
500.5130.0084	HEALTH INSURANCE	126,000.00	126,000.00	76,402.56	49,597.44	0.00	49,597.44		49,597.44	
500.5130.0085	EMPLOYEE WELFARE FUND	4,200.00	4,200.00	3,150.00	1,050.00	0.00	1,050.00		1,050.00	
500.5140.0011	WEEDS & BRUSH LABOR	249,221.00	249,221.00	161,226.96	87,994.04	0.00	87,994.04		87,994.04	
500.5140.0012	WEEDS & BRUSH OVERTIME	15,000.00	15,000.00	37,143.44	(22,143.44)	0.00	(22,143.44)	25,000.00	2,856.56	BR#9
500.5140.0014	WEEDS & BRUSH LONGEVITY	4,879.00	4,879.00	1,762.00	3,117.00	0.00	3,117.00		3,117.00	
500.5140.0017	STAFF CLOTHING ALLOWANCES	1,800.00	1,800.00	1,800.00	0.00	0.00	0.00		0.00	
500.5140.0019	WEEDS & BRUSH OTHER COMP	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
500.5140.0020	WEEDS AND BRUSH TOOLS	3,500.00	3,500.00	1,020.99	2,479.01	500.00	1,979.01		1,979.01	
500.5140.0040	WEEDS & BRUSH EXPENSE	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
500.5140.0041	WEEDS & BRUSH-GAS & FUEL	27,100.00	27,100.00	6,228.63	20,871.37	2,450.00	18,421.37		18,421.37	
500.5140.0049	OTHER EXPENDITURES	3,000.00	3,000.00	1,002.40	1,997.60	1,300.00	697.60		697.60	
500.5140.0080	EMPLOYEE RETIREMENT	42,500.00	42,500.00	10,000.00	32,500.00	0.00	32,500.00		32,500.00	
500.5140.0081	MCT MOBILITY TAX	771.00	771.00	366.81	404.19	0.00	404.19		404.19	
500.5140.0082	SOCIAL SECURITY	25,500.00	25,500.00	17,486.62	8,013.38	0.00	8,013.38		8,013.38	
500.5140.0083	WORKERS COMPENSATION INS.	25,000.00	25,000.00	20,000.00	5,000.00	0.00	5,000.00		5,000.00	
500.5140.0084	HEALTH INSURANCE	68,000.00	68,000.00	38,201.28	29,798.72	0.00	29,798.72		29,798.72	
500.5140.0085	EMPLOYEE WELFARE FUND	3,150.00	3,150.00	2,362.50	787.50	0.00	787.50		787.50	
500.5142.0011	SNOW REMOVAL LABOR	325,648.00	325,648.00	192,903.36	132,744.64	0.00	132,744.64		132,744.64	
500.5142.0012	SNOW REMOVAL OVERTIME	360,000.00	360,000.00	43,642.86	316,357.14	0.00	316,357.14	(25,000.00)	291,357.14	BR#9
500.5142.0014	SNOW REMOVAL LONGEVITY	6,507.00	6,507.00	4,338.00	2,169.00	0.00	2,169.00		2,169.00	
500.5142.0017	STAFF CLOTHING ALLOWANCE	2,400.00	2,400.00	1,800.00	600.00	0.00	600.00		600.00	
500.5142.0040	SNOW REMOVAL RENTALS	4,200.00	4,200.00	2,457.00	1,743.00	778.00	965.00		965.00	
500.5142.0041	SNOW REMOVAL-GAS & FUEL	70,000.00	70,000.00	10,457.46	59,542.54	0.00	59,542.54		59,542.54	
500.5142.0046	CONTRACTUAL SWEEPING	40,000.00	40,000.00	0.00	40,000.00	0.00	40,000.00		40,000.00	
500.5142.0049	SNOW CONTROL MATERIALS	700,000.00	700,000.00	95,505.21	604,494.79	0.00	604,494.79		604,494.79	
500.5142.0080	EMPLOYEE RETIREMNT	112,000.00	112,000.00	23,750.00	88,250.00	0.00	88,250.00		88,250.00	
500.5142.0081	MCT MOBILITY TAX	1,808.00	1,808.00	671.51	1,136.49	0.00	1,136.49		1,136.49	
500.5142.0082	SOCIAL SECURITY	56,000.00	56,000.00	18,465.95	37,534.05	0.00	37,534.05		37,534.05	
500.5142.0083	WORKERS COMPENSATION INS.	35,000.00	35,000.00	30,000.00	5,000.00	0.00	5,000.00		5,000.00	
500.5142.0084	HEALTH INSURANCE	105,400.00	105,400.00	58,393.74	47,006.26	0.00	47,006.26		47,006.26	
500.5142.0085	EMPLOYEE WELFARE FUND	4,200.00	4,200.00	2,887.50	1,312.50	0.00	1,312.50		1,312.50	
500.5148.0011	SERVICES OTHER GOVT LABOR	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
500.5148.0040	SERVICE FOR OTHER GOVTS	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00		2,000.00	
500.9901.0099	TRANSFER TO DEBT SERV FD	1,250,000.00	1,250,000.00	1,250,000.00	0.00	0.00	0.00		0.00	
GARBAGE DISTRICTS										
571.8160.0045	GARBAGE CONTRACT	2,820,000.00	2,820,000.00	1,638,911.47	1,181,088.53	1,170,651.09	10,437.44		10,437.44	
571.8160.0049	SPECIAL DIST ADMIN EXPENSES	15,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00		15,000.00	
572.8160.0045	GARBAGE CONTRACT	300,000.00	440,000.00	219,692.64	220,307.36	219,692.60	614.76		614.76	
572.8160.0049	SPECIAL DIST ADMIN EXPENSES	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
WATER DISTRICTS										
601.8310.0020	EQUIPMENT METERS	3,500.00	3,500.00	0.00	3,500.00	583.12	2,916.88		2,916.88	
601.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00		0.00	
601.8310.0040	CONTRACTUAL REPAIRS	15,000.00	15,000.00	1,371.51	13,628.49	925.00	12,703.49		12,703.49	
601.8310.0041	CHEMICAL EXPENSE	1,777.00	1,777.00	1,276.52	500.48	46.75	453.73		453.73	
601.8310.0043	INSURANCE EXPENDITURES	700.00	700.00	0.00	700.00	0.00	700.00		700.00	

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601.8310.0044	ENGINEERING SERVICES	3,420.00	3,420.00	0.00	3,420.00	0.00	3,420.00		3,420.00	
601.8310.0047	EMERGENCY REPAIRS	26,300.00	26,300.00	1,420.61	24,879.39	61.53	24,817.86	62.00	24,879.86	BR#36
601.8310.0048	OTHR.OPERATING EXPENSES	5,006.00	5,108.26	166.91	4,941.35	0.00	4,941.35		4,941.35	
601.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	12,000.00	12,000.00	0.00	12,000.00	0.00	12,000.00		12,000.00	
601.8310.0099	REPAIR RESERVE FUND	18,000.00	15,100.00	0.00	15,100.00	0.00	15,100.00		15,100.00	
601.9901.0099	TRANSFER TO OTHER FUNDS	17,500.00	17,500.00	17,500.00	0.00	0.00	0.00		0.00	
601.9902.0099	TRANSFER TO 868 DEBT FUND	2,300.00	2,300.00	2,300.00	0.00	0.00	0.00		0.00	
601.9903.0099	TRANSFER TO 861 DEBT FUND	625.00	625.00	625.00	0.00	0.00	0.00		0.00	
602.8310.0020	EQUIPMENT-METERS	10,000.00	10,000.00	3,250.00	6,750.00	71,800.00	(65,050.00)	71,800.00	6,750.00	BR#13
602.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	31,800.00	2,800.00	29,000.00	29,000.00	0.00		0.00	
602.8310.0040	CONTRACTUAL REPAIRS	95,000.00	95,000.00	26,273.66	68,726.34	19,649.34	49,077.00	(10,000.00)	39,077.00	BR#14
602.8310.0041	CHEMICAL EXPENSES	62,000.00	62,000.00	34,032.22	27,967.78	1,468.60	26,499.18		26,499.18	
602.8310.0042	UTILITIES EXPENSES	110,000.00	110,000.00	63,198.58	46,801.42	723.54	46,077.88		46,077.88	
602.8310.0043	INSURANCE EXPENDITURES	12,000.00	12,000.00	0.00	12,000.00	0.00	12,000.00		12,000.00	
602.8310.0044	ENGINEERING SERVICES	39,900.00	91,600.00	34,600.00	57,000.00	17,100.00	39,900.00		39,900.00	
602.8310.0045	OPER.& MAINT.CONTRACT	253,028.00	253,028.00	168,685.12	84,342.88	0.00	84,342.88		84,342.88	
602.8310.0046	PURCHASE OF WATER	800,000.00	855,493.56	219,385.89	636,107.67	201,574.21	434,533.46		434,533.46	
602.8310.0047	EMERGENCY REPAIRS	150,000.00	155,001.07	64,321.68	90,679.39	57,420.90	33,258.49	18,305.00	51,563.49	BR#12&#14&#36
602.8310.0048	OTHER OPERATING EXPENSES	87,349.00	87,492.35	17,616.29	69,876.06	96.00	69,780.06		69,780.06	
602.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	185,000.00	185,000.00	0.00	185,000.00	0.00	185,000.00		185,000.00	
602.8310.0090	CONTINGENCY	60,000.00	60,000.00	0.00	60,000.00	0.00	60,000.00	(33,600.00)	26,400.00	BR#13
602.8310.0099	REPAIR RESERVE FUND	70,000.00	38,200.00	0.00	38,200.00	0.00	38,200.00	(38,200.00)	0.00	BR#13
602.9901.0099	TRANS TO DEBT SERVICE FD	190,000.00	190,000.00	190,000.00	0.00	0.00	0.00		0.00	
603.8310.0020	EQUIPMENT	4,000.00	4,000.00	0.00	4,000.00	0.00	4,000.00		4,000.00	
603.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	8,300.00	0.00	8,300.00	8,300.00	0.00		0.00	
603.8310.0040	CONTRACTUAL REPAIRS	20,000.00	15,700.03	2,195.28	13,504.75	2,125.03	11,379.72	(2,000.00)	9,379.72	BR#15
603.8310.0041	CHEMICAL EXPENSES	2,800.00	2,800.00	2,617.00	183.00	613.90	(430.90)	2,000.00	1,569.10	BR#15
603.8310.0042	UTILITIES EXPENSES	18,500.00	18,500.00	9,005.26	9,494.74	0.00	9,494.74		9,494.74	
603.8310.0043	INSURANCE EXPENDITURES	2,200.00	2,200.00	0.00	2,200.00	0.00	2,200.00		2,200.00	
603.8310.0044	ENGINEERING SERVICES	13,680.00	13,680.00	0.00	13,680.00	0.00	13,680.00		13,680.00	
603.8310.0045	OPER.& MAINT.CONTRACT	35,732.00	35,732.00	23,820.96	11,911.04	0.00	11,911.04		11,911.04	
603.8310.0046	PURCHASE OF WATER	6,000.00	6,000.00	0.00	6,000.00	0.00	6,000.00		6,000.00	
603.8310.0047	EMERGENCY REPAIRS	50,000.00	46,000.00	20,927.22	25,072.78	3,573.32	21,499.46		21,499.46	
603.8310.0048	OTHR.OPERATING EXPENSES	8,710.00	8,710.00	2,541.74	6,168.26	24.00	6,144.26		6,144.26	
603.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	19,500.00	19,500.00	0.00	19,500.00	0.00	19,500.00		19,500.00	
603.8310.0099	REPAIR RESERVE FUND	10,890.00	10,890.00	0.00	10,890.00	0.00	10,890.00		10,890.00	
603.9901.0099	TRANS TO DEBT SERVICE FD.	17,220.00	17,220.00	17,220.00	0.00	0.00	0.00		0.00	
604.8310.0020	EQUIPMENT	2,500.00	2,500.00	1,939.00	561.00	0.00	561.00		561.00	
604.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	5,400.00	0.00	5,400.00	5,400.00	0.00		0.00	
604.8310.0040	CONTRACTUAL REPAIRS	10,500.00	10,500.00	4,500.02	5,999.98	710.00	5,289.98		5,289.98	
604.8310.0041	CHEMICAL EXPENSES	1,500.00	1,500.00	0.00	1,500.00	0.00	1,500.00		1,500.00	
604.8310.0042	UTILITIES EXPENSES	9,000.00	9,000.00	5,529.95	3,470.05	0.00	3,470.05		3,470.05	
604.8310.0043	INSURANCE EXPENDITURES	2,200.00	2,200.00	0.00	2,200.00	0.00	2,200.00		2,200.00	
604.8310.0044	ENGINEERING SERVICES	2,850.00	2,850.00	0.00	2,850.00	0.00	2,850.00		2,850.00	
604.8310.0045	OPERATION & MAINT CONTRCT	20,260.00	20,260.00	13,506.56	6,753.44	0.00	6,753.44		6,753.44	
604.8310.0046	PURCHASE OF WATER	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
604.8310.0047	EMERGENCY REPAIRS	58,000.00	54,000.00	26,668.60	27,331.40	5,773.90	21,557.50	360.00	21,917.50	BR#36
604.8310.0048	OTHER OPERATING EXPENSES	3,814.00	3,814.00	1,439.30	2,374.70	192.00	2,182.70		2,182.70	
604.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	15,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00		15,000.00	
604.8310.0086	RETIRES HEALTH INSURNACE	7,000.00	7,000.00	0.00	7,000.00	0.00	7,000.00		7,000.00	
604.8310.0099	REPAIR RESERVE FUND	11,500.00	10,100.00	0.00	10,100.00	0.00	10,100.00		10,100.00	
604.9901.0099	TRANSFER TO DEBT SERVICE	29,100.00	29,100.00	29,100.00	0.00	0.00	0.00		0.00	
605.8310.0020	EQUIPMENT	3,000.00	3,000.00	0.00	3,000.00	3,400.00	(400.00)	3,400.00	3,000.00	BR#16
605.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	3,700.00	0.00	3,700.00	3,700.00	0.00		0.00	
605.8310.0040	CONTRACTUAL REPAIRS	3,000.00	1,500.00	736.38	763.62	410.00	353.62		353.62	
605.8310.0041	CHEMICAL EXPENSES	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
605.8310.0042	UTILITIES EXPENSES	6,200.00	6,200.00	2,451.67	3,748.33	0.00	3,748.33		3,748.33	

TOWN OF CARMEL
BUDGET REVISIONS MAY - AUGUST 2020 #2020/02

ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
605.8310.0043	INSURANCE EXPENDITURES	800.00	800.00	0.00	800.00	0.00	800.00		800.00	
605.8310.0044	ENGINEERING SERVICES	1,710.00	1,710.00	0.00	1,710.00	0.00	1,710.00		1,710.00	
605.8310.0045	OPER. & MAINT.CONTRACT	12,101.00	12,101.00	8,066.72	4,034.28	0.00	4,034.28		4,034.28	
605.8310.0047	EMERGENCY REPAIRS	8,000.00	6,800.00	5,415.80	1,384.20	7,352.88	(5,968.68)	9,853.00	3,884.32	BR#16&#17&#36
605.8310.0048	OTHR.OPERATING EXPENSES	2,373.00	2,373.00	1,063.49	1,309.51	18.00	1,291.51		1,291.51	
605.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	5,800.00	5,800.00	0.00	5,800.00	0.00	5,800.00		5,800.00	
605.8310.0099	REPAIR RESERVE FUND	4,500.00	3,500.00	0.00	3,500.00	0.00	3,500.00	(2,500.00)	1,000.00	BR#17
605.9901.0099	TRANSFER TO DEBT FUND	5,990.00	5,990.00	5,990.00	0.00	0.00	0.00		0.00	
606.8310.0020	EQUIPMENT	1,500.00	25,882.00	23,382.00	2,500.00	3,400.00	(900.00)	3,400.00	2,500.00	BR#18
606.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	5,200.00	0.00	5,200.00	5,200.00	0.00		0.00	
606.8310.0040	CONTRACTUAL REPAIRS	11,300.00	3,000.00	803.75	2,196.25	500.00	1,696.25		1,696.25	
606.8310.0041	CHEMICAL EXPENSES	700.00	700.00	0.00	700.00	0.00	700.00		700.00	
606.8310.0042	UTILITIES EXPENSES	12,500.00	12,500.00	7,466.97	5,033.03	0.00	5,033.03		5,033.03	
606.8310.0043	INSURANCE EXPENDITURES	1,500.00	1,500.00	0.00	1,500.00	0.00	1,500.00		1,500.00	
606.8310.0044	ENGINEERING SERVICES	3,420.00	3,420.00	0.00	3,420.00	0.00	3,420.00		3,420.00	
606.8310.0045	OPER. & MAINT.CONTRACT	19,227.00	19,227.00	12,817.60	6,409.40	0.00	6,409.40		6,409.40	
606.8310.0047	EMERGENCY REPAIRS	14,500.00	27,710.40	24,875.90	2,834.50	8,557.17	(5,722.67)	10,557.00	4,834.33	BR#18&#19#36
606.8310.0048	OTHR.OPERATING EXPENSES	3,993.00	3,993.00	1,981.65	2,011.35	48.00	1,963.35		1,963.35	
606.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	8,500.00	8,500.00	0.00	8,500.00	0.00	8,500.00		8,500.00	
606.8310.0099	REPAIR RESERVE FUND	5,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00	(2,000.00)	0.00	BR#19
606.9901.0099	TRANSFER TO DEBT FUND	20,950.00	20,950.00	20,950.00	0.00	0.00	0.00		0.00	
607.8310.0020	EQUIPMENT	2,000.00	2,000.00	10,828.00	(8,828.00)	0.00	(8,828.00)	10,828.00	2,000.00	BR#20
607.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	4,900.00	0.00	4,900.00	4,900.00	0.00		0.00	
607.8310.0040	CONTRACTUAL REPAIRS	7,900.00	6,000.00	307.00	5,693.00	250.00	5,443.00		5,443.00	
607.8310.0041	CHEMICAL EXPENSES	300.00	300.00	0.00	300.00	0.00	300.00		300.00	
607.8310.0042	UTILITIES EXPENSES	10,900.00	10,900.00	6,449.60	4,450.40	0.00	4,450.40		4,450.40	
607.8310.0043	INSURANCE EXPENDITURES	1,200.00	1,200.00	0.00	1,200.00	0.00	1,200.00		1,200.00	
607.8310.0044	ENGINEERING SERVICES	2,280.00	2,280.00	0.00	2,280.00	0.00	2,280.00		2,280.00	
607.8310.0045	OPER. & MAINT.CONTRACT	16,120.00	16,120.00	10,746.16	5,373.84	0.00	5,373.84		5,373.84	
607.8310.0046	PURCHASE OF WATER	500.00	500.00	4,515.00	(4,015.00)	0.00	(4,015.00)	4,500.00	485.00	BR#21
607.8310.0047	EMERGENCY REPAIRS	15,000.00	12,000.00	25,801.00	(13,801.00)	364.98	(14,165.98)	21,486.00	7,320.02	BR#20&BR#36
607.8310.0048	OTHER OPERATING EXPENSES	3,030.00	3,030.00	1,329.48	1,700.52	54.00	1,646.52		1,646.52	
607.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	7,366.00	7,366.00	0.00	7,366.00	0.00	7,366.00		7,366.00	
607.8310.0099	REPAIR RESERVE FUND	6,000.00	6,000.00	0.00	6,000.00	0.00	6,000.00	(4,500.00)	1,500.00	BR#21
607.9901.0099	TRANSFER TO DEBT FUND	13,220.00	13,220.00	13,220.00	0.00	0.00	0.00		0.00	
608.8310.0020	EQUIPMENT	10,000.00	10,000.00	0.00	10,000.00	3,707.85	6,292.15		6,292.15	
608.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	9,300.00	0.00	9,300.00	9,300.00	0.00		0.00	
608.8310.0040	CONTRACTUAL REPAIRS	40,000.00	40,000.00	7,045.94	32,954.06	2,630.00	30,324.06		30,324.06	
608.8310.0041	CHEMICAL EXPENSES	10,000.00	10,000.00	8,117.15	1,882.85	297.30	1,585.55		1,585.55	
608.8310.0042	UTILITIES EXPENSES	35,000.00	35,000.00	18,374.73	16,625.27	0.00	16,625.27		16,625.27	
608.8310.0043	INSURANCE EXPENDITURES	6,500.00	6,500.00	0.00	6,500.00	0.00	6,500.00		6,500.00	
608.8310.0044	ENGINEERING SERVICES	22,800.00	22,800.00	0.00	22,800.00	0.00	22,800.00		22,800.00	
608.8310.0045	OPER. & MAINT.CONTRACT	193,760.00	193,760.00	129,172.88	64,587.12	0.00	64,587.12		64,587.12	
608.8310.0046	PURCHASE OF WATER	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
608.8310.0047	EMERGENCY REPAIRS	50,000.00	50,000.00	45,680.51	4,319.49	4,568.09	(248.60)	8,696.00	8,447.40	BR#22&BR#36
608.8310.0048	OTHER OPERATING EXPENSES	8,640.00	8,640.00	2,659.21	5,980.79	36.00	5,944.79		5,944.79	
608.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	52,300.00	52,300.00	0.00	52,300.00	0.00	52,300.00		52,300.00	
608.8310.0090	CONTINGENCY	14,500.00	14,500.00	0.00	14,500.00	0.00	14,500.00		14,500.00	
608.8310.0099	REPAIR RESERVE FUND	26,000.00	16,700.00	0.00	16,700.00	0.00	16,700.00		16,700.00	
608.9901.0099	TRANSFER TO DEBT FUND	158,500.00	158,500.00	158,500.00	0.00	0.00	0.00		0.00	
609.8310.0020	EQUIPMENT	2,500.00	2,500.00	0.00	2,500.00	0.00	2,500.00		2,500.00	
609.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	4,600.00	0.00	4,600.00	4,600.00	0.00		0.00	
609.8310.0040	CONTRACTUAL REPAIRS	6,000.00	6,000.00	6,005.90	(5.90)	1,150.00	(1,155.90)	3,000.00	1,844.10	BR#23
609.8310.0041	CHEMICAL EXPENSES	700.00	700.00	0.00	700.00	0.00	700.00		700.00	
609.8310.0042	UTILITIES EXPENSES	10,000.00	10,000.00	6,366.59	3,633.41	0.00	3,633.41		3,633.41	
609.8310.0043	INSURANCE EXPENDITURES	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00		2,000.00	
609.8310.0044	ENGINEERING SERVICES	3,200.00	3,200.00	0.00	3,200.00	0.00	3,200.00		3,200.00	

TOWN OF CARMEL
BUDGET REVISIONS MAY - AUGUST 2020 #2020/02

ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
609.8310.0045	OPER.& MAINT.CONTRACT	12,400.00	12,400.00	8,266.32	4,133.68	0.00	4,133.68		4,133.68	
609.8310.0047	EMERGENCY REPAIRS	38,500.00	38,500.00	32,148.84	6,351.16	1,869.88	4,481.28	6,270.00	10,751.28	BR#23&BR#36
609.8310.0048	OTHER OPERATING EXPENSES	5,790.00	5,790.00	3,600.05	2,189.95	18.00	2,171.95		2,171.95	
609.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	15,400.00	15,400.00	0.00	15,400.00	0.00	15,400.00		15,400.00	
609.8310.0090	CONTINGENCY	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
609.8310.0099	REPAIR RESERVE FUND	12,000.00	7,400.00	0.00	7,400.00	0.00	7,400.00	(7,400.00)	0.00	BR#23
609.9901.0099	TRANSFER TO DEBT FUND	120,000.00	120,000.00	120,000.00	0.00	0.00	0.00		0.00	
610.8310.0020	EQUIPMENT	3,000.00	3,000.00	0.00	3,000.00	1,235.96	1,764.04		1,764.04	
610.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	3,600.00	0.00	3,600.00	3,600.00	0.00		0.00	
610.8310.0040	CONTRACTUAL REPAIRS	10,000.00	6,500.00	3,145.00	3,355.00	185.00	3,170.00		3,170.00	
610.8310.0041	CHEMICAL EXPENSE	3,120.00	3,120.00	2,705.74	414.26	99.10	315.16		315.16	
610.8310.0042	UTILITIES EXPENSES	4,200.00	4,200.00	1,721.36	2,478.64	0.00	2,478.64		2,478.64	
610.8310.0043	INSURANCE EXPENDITURES	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00		2,000.00	
610.8310.0044	ENGINEERING SERVICES	2,820.00	2,820.00	0.00	2,820.00	0.00	2,820.00		2,820.00	
610.8310.0047	EMERGENCY REPAIRS	30,000.00	34,000.00	34,839.58	(839.58)	7,750.44	(8,590.02)	13,759.00	5,168.98	BR#24&BR#36
610.8310.0048	OTHER OPERATING EXPENSES	2,530.00	2,530.00	529.48	2,000.52	0.00	2,000.52		2,000.52	
610.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	12,900.00	12,900.00	0.00	12,900.00	0.00	12,900.00		12,900.00	
610.8310.0090	CONTINGENCY	8,600.00	8,600.00	0.00	8,600.00	0.00	8,600.00	(5,100.00)	3,500.00	BR#24
610.8310.0099	REPAIR RESERVE FUND	10,000.00	5,900.00	0.00	5,900.00	0.00	5,900.00	(5,900.00)	0.00	BR#24
610.9901.0099	TRANSFER TO DEBT FUND	28,700.00	28,700.00	28,700.00	0.00	0.00	0.00		0.00	
610.9902.0099	TRANSFER TO OTHER FUND	37,000.00	37,000.00	37,000.00	0.00	0.00	0.00		0.00	
610.9903.0099	TRANSFER TO CWD 8 DEBT	2,700.00	2,700.00	2,700.00	0.00	0.00	0.00		0.00	
612.8310.0020	EQUIPMENT	4,000.00	11,718.00	8,518.00	3,200.00	0.00	3,200.00	(2,000.00)	1,200.00	BR#25
612.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00		0.00	
612.8310.0040	CONTRACTUAL REPAIRS	28,000.00	19,000.00	9,533.21	9,466.79	1,016.79	8,450.00	(5,500.00)	2,950.00	BR#25
612.8310.0041	CHEMICAL EXPENSES	3,000.00	3,000.00	2,617.00	383.00	613.90	(230.90)	2,000.00	1,769.10	BR#25
612.8310.0042	UTILITIES EXPENSES	18,500.00	18,500.00	7,704.37	10,795.63	0.00	10,795.63		10,795.63	
612.8310.0043	INSURANCE EXPENDITURES	1,200.00	1,200.00	0.00	1,200.00	0.00	1,200.00		1,200.00	
612.8310.0044	ENGINEERING SERVICES	5,700.00	5,700.00	0.00	5,700.00	0.00	5,700.00		5,700.00	
612.8310.0045	OPER.& MAINT.CONTRACT	10,707.00	10,707.00	7,137.52	3,569.48	0.00	3,569.48		3,569.48	
612.8310.0046	PURCHASE OF WATER	6,000.00	6,000.00	11,890.00	(5,890.00)	0.00	(5,890.00)	6,350.00	460.00	BR#25
612.8310.0047	EMERGENCY REPAIRS	40,000.00	38,800.00	29,420.28	9,379.72	11,439.89	(2,060.17)	12,000.00	9,939.83	BR#25
612.8310.0048	OTHER OPERATING EXPENSES	6,868.00	6,868.00	1,276.67	5,591.33	130.00	5,461.33	(3,000.00)	2,461.33	BR#25
612.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	14,500.00	14,500.00	0.00	14,500.00	0.00	14,500.00	(1,500.00)	13,000.00	BR#25
612.8310.0099	REPAIR RESERVE FUND	8,350.00	8,350.00	0.00	8,350.00	0.00	8,350.00	(8,350.00)	0.00	BR#25
612.9901.0099	TRANSFER TO DEBT FUND 887	5,280.00	5,280.00	5,280.00	0.00	0.00	0.00		0.00	
613.8310.0020	EQUIPMENT	2,200.00	2,200.00	0.00	2,200.00	811.28	1,388.72		1,388.72	
613.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00		0.00	
613.8310.0040	CONTRACTUAL REPAIRS	5,500.00	5,500.00	927.27	4,572.73	370.00	4,202.73	(2,000.00)	2,202.73	BR#26
613.8310.0041	CHEMICAL EXPENSE	2,360.00	2,360.00	1,776.05	583.95	65.05	518.90		518.90	
613.8310.0043	INSURANCE EXPENDITURES	1,200.00	1,200.00	0.00	1,200.00	0.00	1,200.00		1,200.00	
613.8310.0044	ENGINEERING SERVICES	1,710.00	1,710.00	0.00	1,710.00	0.00	1,710.00		1,710.00	
613.8310.0047	EMERGENCY REPAIRS	8,500.00	8,500.00	6,779.19	1,720.81	393.20	1,327.61	2,393.00	3,720.61	BR#26&BR#36
613.8310.0048	OTHER OPERATING EXPENSES	730.00	730.00	175.77	554.23	0.00	554.23		554.23	
613.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	6,720.00	6,720.00	0.00	6,720.00	0.00	6,720.00		6,720.00	
613.8310.0099	REPAIR RESERVE FUND	7,000.00	4,100.00	0.00	4,100.00	0.00	4,100.00		4,100.00	
613.9901.0099	TRANS TO DEBT SERVICE FD	61,690.00	61,690.00	61,690.00	0.00	0.00	0.00		0.00	
613.9902.0099	TRANS TO CWD #8	24,000.00	24,000.00	24,000.00	0.00	0.00	0.00		0.00	
613.9903.0099	CWD 8 DEBT FUND	2,500.00	2,500.00	2,500.00	0.00	0.00	0.00		0.00	
613.9904.0099	CWD10 DEBT FUND	1,850.00	1,850.00	1,850.00	0.00	0.00	0.00		0.00	
614.8310.0020	EQUIPMENT	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
614.8310.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	4,300.00	0.00	4,300.00	4,300.00	0.00		0.00	
614.8310.0040	CONTRACTUAL REPAIRS	8,000.00	8,000.00	1,977.95	6,022.05	1,845.00	4,177.05	3,000.00	7,177.05	BR#27
614.8310.0041	CHEMICAL EXPENSES	350.00	350.00	0.00	350.00	0.00	350.00		350.00	
614.8310.0042	UTILITIES EXPENSES	6,200.00	6,200.00	3,086.76	3,113.24	0.00	3,113.24		3,113.24	
614.8310.0043	INSURANCE EXPENDITURES	1,300.00	1,300.00	0.00	1,300.00	0.00	1,300.00		1,300.00	
614.8310.0044	ENGINEERING SERVICES	1,430.00	1,430.00	0.00	1,430.00	0.00	1,430.00		1,430.00	

TOWN OF CARMEL
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ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
614.8310.0045	OPER. & MAINT. CONTRACT	20,139.00	20,139.00	13,425.68	6,713.32	0.00	6,713.32		6,713.32	
614.8310.0047	EMERGENCY REPAIRS	30,000.00	25,700.00	10,163.40	15,536.60	3,965.00	11,571.60	3,965.00	15,536.60	BR#36
614.8310.0048	OTHER OPERATING EXPENSES	2,011.00	2,011.00	818.96	1,192.04	18.00	1,174.04		1,174.04	
614.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	7,000.00	7,000.00	0.00	7,000.00	0.00	7,000.00		7,000.00	
614.8310.0099	REPAIR RESERVE FUND	7,210.00	7,210.00	0.00	7,210.00	0.00	7,210.00	(3,000.00)	4,210.00	BR#27
614.9901.0099	TRANS TO DEBT SERVICE FD	15,900.00	15,900.00	15,900.00	0.00	0.00	0.00		0.00	
622.8310.0040	CONTRACTUAL REPAIRS	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00		3,000.00	
622.8310.0043	INSURANCE EXPENDITURES	1,500.00	1,500.00	0.00	1,500.00	0.00	1,500.00		1,500.00	
622.8310.0044	ENGINEERING SERVICES	3,420.00	3,420.00	0.00	3,420.00	0.00	3,420.00		3,420.00	
622.8310.0047	EMERGENCY REPAIRS	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
622.8310.0048	OTHER OPERATING EXPENSES	340.00	340.00	30.99	309.01	0.00	309.01		309.01	
622.8310.0049	SERVICES-OTHR.DEPTS/GOVTS	25,500.00	25,500.00	0.00	25,500.00	0.00	25,500.00		25,500.00	
622.8310.0099	REPAIR RESERVE FUND	4,400.00	4,400.00	0.00	4,400.00	0.00	4,400.00		4,400.00	
622.9901.0099	TRANS TO CWD#2-O & M FD	233,926.00	233,926.00	233,926.00	0.00	0.00	0.00		0.00	
622.9902.0099	TRANSFER TO CWD#2-DEBT FD	13,200.00	13,200.00	13,200.00	0.00	0.00	0.00		0.00	
SEWER DISTRICTS										
701.8130.0020	EQUIPMENT	1,500.00	1,500.00	0.00	1,500.00	0.00	1,500.00		1,500.00	
701.8130.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	5,100.00	0.00	5,100.00	5,100.00	0.00		0.00	
701.8130.0040	CONTRACTUAL REPAIRS	12,500.00	12,500.00	10,107.78	2,392.22	20,423.55	(18,031.33)	29,400.00	11,368.67	BR#28
701.8130.0042	UTILITIES EXPENSES	2,000.00	2,000.00	578.46	1,421.54	0.00	1,421.54		1,421.54	
701.8130.0043	INSURANCE EXPENDITURES	750.00	750.00	0.00	750.00	0.00	750.00		750.00	
701.8130.0044	ENGINEERING SERVICES	2,850.00	2,850.00	0.00	2,850.00	0.00	2,850.00		2,850.00	
701.8130.0045	OPER & MAINT CONTRACT	8,886.00	8,886.00	5,923.36	2,962.64	0.00	2,962.64		2,962.64	
701.8130.0048	OTHR.OPERATING EXPENSES	1,474.00	1,474.00	793.60	680.40	0.00	680.40		680.40	
701.8130.0049	SERVICES-OTHR.DEPTS/GOVTS	5,800.00	5,800.00	0.00	5,800.00	0.00	5,800.00		5,800.00	
701.8130.0099	REPAIR RESERVE APPROP	19,500.00	14,400.00	0.00	14,400.00	0.00	14,400.00	(14,400.00)	0.00	BR#28
702.8130.0020	EQUIPMENT	40,000.00	114,000.00	77,338.64	36,661.36	33,129.75	3,531.61		3,531.61	
702.8130.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	53,600.00	11,200.00	42,400.00	42,400.00	0.00		0.00	
702.8130.0040	CONTRACTUAL REPAIRS	130,000.00	161,939.00	165,089.85	(3,150.85)	85,441.28	(88,592.13)	173,631.00	85,038.87	BR#29&#31&#36
702.8130.0042	UTILITIES EXPENSES	228,800.00	228,800.00	140,864.05	87,935.95	0.00	87,935.95		87,935.95	
702.8130.0043	INSURANCE EXPENDITURE	36,500.00	36,500.00	0.00	36,500.00	0.00	36,500.00		36,500.00	
702.8130.0044	ENGINEERING SERVICES	65,250.00	94,700.00	16,088.28	78,611.72	13,361.72	65,250.00		65,250.00	
702.8130.0045	OPERATION & MAIN CONTRACT	411,772.00	411,772.00	274,513.44	137,258.56	0.00	137,258.56		137,258.56	
702.8130.0046	PURCHASE OF WATER	1,000.00	1,000.00	5,584.59	(4,584.59)	0.00	(4,584.59)	5,000.00	415.41	BR#31
702.8130.0047	WASTE DISP/SLUDGE HAULING	375,000.00	345,000.00	151,318.05	193,681.95	25,842.00	167,839.95	(40,000.00)	127,839.95	BR#31
702.8130.0048	OTHER OPERATING EXPENSES	30,000.00	30,000.00	13,586.03	16,413.97	1,092.00	15,321.97		15,321.97	
702.8130.0049	SERVICES-OTHR.DEPTS/GOVTS	167,065.00	167,065.00	0.00	167,065.00	0.00	167,065.00		167,065.00	
702.8130.0054	CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	598,000.00	(598,000.00)	598,000.00	0.00	BR#30
702.8130.0090	CONTINGENCY	40,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00	(15,000.00)	0.00	BR#31
702.8130.0099	REPAIR RESERVE FUND	70,000.00	0.00	0.00	0.00	0.00	0.00		0.00	
702.8130.0140	MICRO-CONTRACTUAL REPAIRS	115,000.00	111,825.00	15,158.79	96,666.21	37,724.02	58,942.19	(18,979.00)	39,963.19	BR#31&#36
702.8130.0141	MICRO-CHEMICAL EXPENSES	100,000.00	100,000.00	58,481.08	41,518.92	2,520.66	38,998.26		38,998.26	
702.8130.0142	MICRO-UTILITIES EXPENSE	15,991.00	10,391.00	2,272.54	8,118.46	3,974.46	4,144.00		4,144.00	
702.8130.0145	MICRO-OPER & MAINT CONTRACT	139,022.00	139,022.00	92,680.24	46,341.76	0.00	46,341.76		46,341.76	
703.8130.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	4,300.00	0.00	4,300.00	4,300.00	0.00		0.00	
703.8130.0040	CONTRACTUAL REPAIRS	3,000.00	2,600.00	3,861.37	(1,261.37)	4,422.91	(5,684.28)	10,169.00	4,484.72	BR#32&BR#36
703.8130.0042	UTILITIES EXPENSES	2,720.00	1,720.00	516.24	1,203.76	0.00	1,203.76		1,203.76	
703.8130.0043	INSURANCE EXPENDITURES	120.00	120.00	0.00	120.00	0.00	120.00		120.00	
703.8130.0044	ENGINEERING SERVICES	1,710.00	1,710.00	0.00	1,710.00	0.00	1,710.00		1,710.00	
703.8130.0048	OTHER OPERATING EXPENSES	100.00	100.00	24.00	76.00	0.00	76.00		76.00	
703.8130.0049	SERVICES-OTHR.DEPTS/GOVTS	2,000.00	1,500.00	0.00	1,500.00	0.00	1,500.00		1,500.00	
703.8130.0099	REPAIR RESERVE FUND	4,900.00	2,500.00	0.00	2,500.00	0.00	2,500.00	(2,500.00)	0.00	BR#32
704.8130.0020	EQUIPMENT	12,300.00	25,300.00	1,850.00	23,450.00	20,921.00	2,529.00		2,529.00	
704.8130.0040	CONTRACTUAL REPAIRS	50,000.00	42,485.00	24,585.46	17,899.54	20,181.52	(2,281.98)	17,750.00	15,468.02	BR#33&BR#36
704.8130.0041	CHEMICAL EXPENSES	1,500.00	1,500.00	0.00	1,500.00	0.00	1,500.00		1,500.00	
704.8130.0042	UTILITIES EXPENSES	65,000.00	65,000.00	38,539.20	26,460.80	0.00	26,460.80		26,460.80	
704.8130.0043	INSURANCE EXPENDITURES	4,500.00	4,500.00	0.00	4,500.00	0.00	4,500.00		4,500.00	

TOWN OF CARMEL
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ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
704.8130.0044	ENGINEERING SERVICES	36,470.00	36,470.00	0.00	36,470.00	0.00	36,470.00		36,470.00	
704.8130.0045	OPERATION & MAIN CONTRACT	193,961.00	193,961.00	129,306.72	64,654.28	0.00	64,654.28		64,654.28	
704.8130.0046	PURCHASE OF WATER	800.00	800.00	0.00	800.00	0.00	800.00		800.00	
704.8130.0047	WASTE DISP/SLUDGE HAULING	46,500.00	46,500.00	29,943.50	16,556.50	3,504.00	13,052.50		13,052.50	
704.8130.0048	OTHER OPERATING EXPENSES	6,247.00	6,247.00	2,706.00	3,541.00	171.00	3,370.00		3,370.00	
704.8130.0049	SERVICES-OTHR.DEPTS/GOVTS	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00		50,000.00	
704.8130.0090	CONTINGENCY	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	(5,000.00)	0.00	BR#33
704.8130.0099	REPAIR RESERVE FUND	10,000.00	10,000.00	0.00	10,000.00	0.00	10,000.00	(10,000.00)	0.00	BR#33
704.8130.0140	MICRO-CONTRACTUAL REPAIRS	40,000.00	43,920.00	9,493.63	34,426.37	12,642.36	21,784.01	(3,000.00)	18,784.01	BR#33
704.8130.0141	MICRO-CHEMICAL EXPENSES	12,000.00	12,000.00	10,755.38	1,244.62	1,390.61	(145.99)	3,000.00	2,854.01	BR#33
704.8130.0142	MICRO-UTILITIES EXPENSE	10,000.00	10,000.00	8,977.57	1,022.43	0.00	1,022.43		1,022.43	
704.8130.0145	MICRO-OPER & MAINT CONTRACT	139,022.00	139,022.00	92,680.24	46,341.76	0.00	46,341.76		46,341.76	
705.8130.0020	EQUIPMENT	1,500.00	1,500.00	0.00	1,500.00	655.80	844.20		844.20	
705.8130.0040	CONTRACTUAL REPAIRS	10,000.00	15,000.00	14,345.48	654.52	7,127.98	(6,473.46)	11,875.00	5,401.54	BR#35&BR#36
705.8130.0041	CHEMICAL EXPENSES	3,700.00	3,700.00	444.80	3,255.20	613.90	2,641.30		2,641.30	
705.8130.0042	UTILITIES EXPENSES	2,559.00	2,559.00	1,748.06	810.94	0.00	810.94		810.94	
705.8130.0043	INSURANCE EXPENDITURES	900.00	900.00	0.00	900.00	0.00	900.00		900.00	
705.8130.0044	ENGINEERING SERVICES	15,000.00	24,520.00	30,685.00	(6,165.00)	1,685.00	(7,850.00)	8,000.00	150.00	BR#34
705.8130.0045	OPERATION & MAIN CONTRACT	4,761.00	4,761.00	3,172.24	1,588.76	0.00	1,588.76		1,588.76	
705.8130.0046	PURCHASE OF WATER	1,000.00	1,000.00	91.00	909.00	65.00	844.00		844.00	
705.8130.0047	WASTE DISP/SLUDGE HAULING	28,000.00	28,000.00	10,248.00	17,752.00	976.00	16,776.00	(5,000.00)	11,776.00	BR#35
705.8130.0048	OTHER OPERATING EXPENSES	2,950.00	2,950.00	1,044.00	1,906.00	87.00	1,819.00		1,819.00	
705.8130.0049	SERVICES-OTHR.DEPTS/GOVTS	6,800.00	6,800.00	833.12	5,966.88	0.00	5,966.88		5,966.88	
705.8130.0099	REPAIR RESERVE FUND	8,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	(3,000.00)	0.00	BR#35
706.8130.0020	EQUIPMENT	1,000.00	1,000.00	786.09	213.91	0.00	213.91		213.91	
706.8130.0040	CONTRACTUAL REPAIRS	15,250.00	15,250.00	4,593.26	10,656.74	8,846.10	1,810.64	2,025.00	3,835.64	BR#36
706.8130.0041	CHEMICAL EXPENSES	2,500.00	2,500.00	444.80	2,055.20	613.90	1,441.30		1,441.30	
706.8130.0042	UTILITIES EXPENSES	13,500.00	13,500.00	6,529.36	6,970.64	0.00	6,970.64		6,970.64	
706.8130.0043	INSURANCE EXPENDITURES	1,200.00	1,200.00	0.00	1,200.00	0.00	1,200.00		1,200.00	
706.8130.0044	ENGINEERING SERVICES	4,560.00	4,560.00	0.00	4,560.00	0.00	4,560.00		4,560.00	
706.8130.0045	OPERATION & MAIN CONTRACT	30,563.00	30,563.00	20,374.64	10,188.36	0.00	10,188.36		10,188.36	
706.8130.0046	PURCHASE OF WATER	400.00	400.00	76.84	323.16	0.00	323.16		323.16	
706.8130.0047	WASTE DISP/SLUDGE HAULING	18,000.00	18,000.00	10,248.00	7,752.00	2,928.00	4,824.00		4,824.00	
706.8130.0048	OTHER OPERATING EXPENSES	2,977.00	2,977.00	1,288.00	1,689.00	25.00	1,664.00		1,664.00	
706.8130.0049	SERVICES-OTHR.DEPTS/GOVTS	7,800.00	7,800.00	0.00	7,800.00	0.00	7,800.00		7,800.00	
706.8130.0099	REPAIR RESERVE FUND	7,120.00	7,120.00	0.00	7,120.00	0.00	7,120.00		7,120.00	
707.8130.0020	EQUIPMENT	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00		3,000.00	
707.8130.0040	CONTRACTUAL REPAIRS	15,000.00	15,000.00	6,068.28	8,931.72	4,149.03	4,782.69		4,782.69	
707.8130.0041	CHEMICAL EXPENSES	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
707.8130.0042	UTILITIES EXPENSES	10,500.00	10,500.00	5,473.42	5,026.58	0.00	5,026.58		5,026.58	
707.8130.0043	INSURANCE EXPENDITURE	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00		2,000.00	
707.8130.0044	ENGINEERING SERVICES	20,520.00	20,520.00	0.00	20,520.00	0.00	20,520.00		20,520.00	
707.8130.0045	OPERATION & MAINT CONTRACT	28,521.00	28,521.00	19,013.68	9,507.32	0.00	9,507.32		9,507.32	
707.8130.0046	PURCHASE OF WATER	502.00	502.00	132.78	369.22	23.22	346.00		346.00	
707.8130.0047	WASTE DISP/SLUDGE HAULING	22,000.00	22,000.00	11,712.00	10,288.00	2,928.00	7,360.00		7,360.00	
707.8130.0048	OTHER OPERATING EXPENSES	5,000.00	5,000.00	1,951.23	3,048.77	171.00	2,877.77		2,877.77	
707.8130.0049	SERVICE-OTHR.DEPTS/GOVTS	24,000.00	24,000.00	0.00	24,000.00	0.00	24,000.00		24,000.00	
707.8130.0090	CONTINGENCY	3,600.00	3,600.00	0.00	3,600.00	0.00	3,600.00		3,600.00	
707.8130.0099	REPAIR RESERVE FUND	8,500.00	8,500.00	0.00	8,500.00	0.00	8,500.00		8,500.00	
707.8130.0140	MICRO-CONTRACTUAL REPAIRS	23,000.00	26,085.00	1,847.33	24,237.67	6,572.00	17,665.67		17,665.67	
707.8130.0141	MICRO-CHEMICAL EXPENSES	6,900.00	6,900.00	5,315.89	1,584.11	0.00	1,584.11		1,584.11	
707.8130.0142	MICRO-UTILITIES EXPENSE	18,500.00	18,500.00	9,807.26	8,692.74	0.00	8,692.74		8,692.74	
707.8130.0145	MICRO-OPER & MAINT CONTRACT	139,022.00	139,022.00	92,680.24	46,341.76	0.00	46,341.76		46,341.76	
708.8130.0020	EQUIPMENT	6,500.00	6,500.00	0.00	6,500.00	0.00	6,500.00		6,500.00	
708.8130.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	4,900.00	0.00	4,900.00	4,900.00	0.00		0.00	
708.8130.0040	CONTRACTUAL REPAIRS	16,000.00	12,100.00	639.00	11,461.00	537.00	10,924.00		10,924.00	
708.8130.0041	CHEMICAL EXPENSES	500.00	500.00	0.00	500.00	0.00	500.00		500.00	

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ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
708.8130.0042	UTILITIES EXPENSES	7,500.00	7,500.00	2,864.13	4,635.87	0.00	4,635.87		4,635.87	
708.8130.0043	INSURANCE EXPENDITURE	4,000.00	4,000.00	0.00	4,000.00	0.00	4,000.00		4,000.00	
708.8130.0044	ENGINEERING SERVICES	6,840.00	6,840.00	0.00	6,840.00	0.00	6,840.00		6,840.00	
708.8130.0045	OPERATION & MAINT.CONTRACT	12,693.00	12,693.00	8,461.36	4,231.64	0.00	4,231.64		4,231.64	
708.8130.0047	WASTE DISP/SLUDGE HAULING	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
708.8130.0048	OTHER OPERATING EXPENSES	1,783.00	1,783.00	401.36	1,381.64	0.00	1,381.64		1,381.64	
708.8130.0049	SERVICE-OTHR.DEPTS/GOVTS	22,330.00	22,330.00	0.00	22,330.00	0.00	22,330.00		22,330.00	
708.8130.0099	REPAIR RESERVE FUND	7,000.00	6,000.00	0.00	6,000.00	0.00	6,000.00		6,000.00	
708.9901.0099	TRANSFER TO CSD#2-O&M FD.	181,159.00	181,159.00	181,159.00	0.00	0.00	0.00		0.00	
713.8130.0020	EQUIPMENT	5,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00		3,000.00	
713.8130.0021	ASSET MANAGEMENT SPECIAL EXP	0.00	6,900.00	0.00	6,900.00	6,900.00	0.00		0.00	
713.8130.0040	CONTRACTUAL REPAIRS	8,000.00	6,000.00	2,757.39	3,242.61	740.00	2,502.61		2,502.61	
713.8130.0041	CHEMICAL EXPENSE	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
713.8130.0042	UTILITIES EXPENSES	4,800.00	4,800.00	3,209.46	1,590.54	0.00	1,590.54		1,590.54	
713.8130.0043	INSURANCE EXPENDITURES	2,700.00	2,700.00	0.00	2,700.00	0.00	2,700.00		2,700.00	
713.8130.0044	ENGINEERING SERVICES	1,650.00	1,650.00	0.00	1,650.00	0.00	1,650.00		1,650.00	
713.8130.0045	OPER & MAINT CONTRACT	17,786.00	17,786.00	11,856.32	5,929.68	0.00	5,929.68		5,929.68	
713.8130.0048	OTHR.OPERATING EXPENSES	6,000.00	6,000.00	4,444.72	1,555.28	0.00	1,555.28		1,555.28	
713.8130.0049	SERVICES-OTHR.DEPTS/GOVTS	7,334.00	7,334.00	0.00	7,334.00	0.00	7,334.00		7,334.00	
713.8130.0099	REPAIR RESERVE APPROP	6,000.00	3,100.00	0.00	3,100.00	0.00	3,100.00		3,100.00	
LIGHTING DISTRICTS										
751.5182.0040	CONTRACTUAL EXPENDITURES	3,000.00	3,000.00	1,125.00	1,875.00	0.00	1,875.00		1,875.00	
751.5182.0042	CONTRACTUAL UTILITIES	120,000.00	120,000.00	40,162.43	79,837.57	0.00	79,837.57		79,837.57	
751.5182.0043	INSURANCE EXPENDITURE	1,200.00	1,200.00	0.00	1,200.00	0.00	1,200.00		1,200.00	
751.5182.0048	OTHER EXPENSES	1,000.00	1,020.59	20.59	1,000.00	0.00	1,000.00		1,000.00	
751.5182.0049	SERVICES-OTHR.DEPTS/GOVTS	4,900.00	4,900.00	0.00	4,900.00	0.00	4,900.00		4,900.00	
752.5182.0040	CONTRACTUAL EXPENDITURES	2,500.00	2,500.00	0.00	2,500.00	0.00	2,500.00		2,500.00	
752.5182.0042	CONTRACTUAL UTILITIES	38,000.00	38,000.00	11,567.60	26,432.40	0.00	26,432.40		26,432.40	
752.5182.0043	INSURANCE EXPENDITURE	500.00	500.00	0.00	500.00	0.00	500.00		500.00	
752.5182.0048	OTHER EXPENSES	1,500.00	1,629.91	129.91	1,500.00	0.00	1,500.00		1,500.00	
752.5182.0049	SERVICES-OTHR.DEPTS/GOVTS	2,000.00	2,000.00	0.00	2,000.00	0.00	2,000.00		2,000.00	
753.5182.0042	CONTRACTUAL UTILITIES	3,800.00	3,800.00	1,277.85	2,522.15	0.00	2,522.15		2,522.15	
753.5182.0043	INSURANCE EXPENDITURE	120.00	120.00	0.00	120.00	0.00	120.00		120.00	
753.5182.0049	SERVICES-OTHR.DEPTS/GOVTS	250.00	250.00	0.00	250.00	0.00	250.00		250.00	
754.5182.0042	CONTRACTUAL UTILITIES	5,900.00	5,900.00	3,473.43	2,426.57	0.00	2,426.57		2,426.57	
754.5182.0043	INSURANCE EXPENDITURE	150.00	150.00	0.00	150.00	0.00	150.00		150.00	
754.5182.0049	SERVICES-OTHR.DEPTS/GOVTS	350.00	350.00	0.00	350.00	0.00	350.00		350.00	
755.5182.0042	CONTRACTUAL UTILITIES	3,200.00	3,200.00	1,979.43	1,220.57	0.00	1,220.57		1,220.57	
755.5182.0043	INSURANCE EXPENDITURE	120.00	120.00	0.00	120.00	0.00	120.00		120.00	
755.5182.0049	SERVICES-OTHR.DEPTS/GOVTS	195.00	195.00	0.00	195.00	0.00	195.00		195.00	
DEBT FUNDS										
810.1989.0040	EFC ADMIN EXPENSES	5,673.00	5,673.00	5,025.00	648.00	0.00	648.00		648.00	
810.9710.0060	BOND PRINCIPAL	71,304.00	71,304.00	0.00	71,304.00	0.00	71,304.00		71,304.00	
810.9710.0070	BOND INTEREST	27,416.00	27,416.00	13,031.61	14,384.39	0.00	14,384.39		14,384.39	
810.9730.0061	BAN PRINCIPAL DRAINAGE	380,000.00	380,000.00	0.00	380,000.00	0.00	380,000.00		380,000.00	
810.9730.0071	BAN INTEREST DRAINAGE	53,533.00	53,533.00	0.00	53,533.00	0.00	53,533.00		53,533.00	
810.9770.0060	SRLF PRINCIPAL LANDFILL	310,000.00	310,000.00	310,000.00	0.00	0.00	0.00		0.00	
810.9770.0070	SRLF INTEREST-LANDFILL	52,074.00	52,074.00	5,664.12	46,409.88	0.00	46,409.88		46,409.88	
850.9710.0060	BOND PRINCIPAL-ROADS	563,062.00	563,062.00	0.00	563,062.00	0.00	563,062.00		563,062.00	
850.9710.0061	BOND PRINCIPAL-MACHINERY	296,449.00	296,449.00	0.00	296,449.00	0.00	296,449.00		296,449.00	
850.9710.0062	BOND PRINCIPAL SALTSHED	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00		30,000.00	
850.9710.0070	BOND INTEREST-ROADS	164,814.00	164,814.00	61,014.82	103,799.18	0.00	103,799.18		103,799.18	
850.9710.0071	BOND INTEREST MACHINERY	98,303.00	98,303.00	40,901.80	57,401.20	0.00	57,401.20		57,401.20	
850.9710.0072	BOND INTEREST SALT SHED	1,163.00	1,163.00	581.25	581.75	0.00	581.75		581.75	
850.9730.0060	B A N PRINCIPAL-ROADS	200,000.00	200,000.00	0.00	200,000.00	0.00	200,000.00		200,000.00	
850.9730.0061	BAN PRINCIPAL-MACHINERY	70,000.00	70,000.00	0.00	70,000.00	0.00	70,000.00		70,000.00	
850.9730.0070	B A N INTEREST-ROADS	35,709.00	35,709.00	0.00	35,709.00	0.00	35,709.00		35,709.00	

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850.9730.0071	BAN INTEREST-MACHINERY	10,500.00	10,500.00	0.00	10,500.00	0.00	10,500.00		10,500.00	
855.9710.0060	BOND PRINCIPAL-ROADS	15,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00		15,000.00	
855.9710.0070	BOND INTEREST-ROADS	1,932.00	1,932.00	765.00	1,167.00	0.00	1,167.00		1,167.00	
856.9730.0060	BAN PRINCIPAL	85,000.00	85,000.00	0.00	85,000.00	0.00	85,000.00		85,000.00	
856.9730.0070	BAN INTEREST	39,541.00	39,541.00	0.00	39,541.00	0.00	39,541.00		39,541.00	
860.9710.0060	BOND PRINCIPAL	27,522.00	27,522.00	27,522.00	0.00	0.00	0.00		0.00	
860.9710.0070	BOND INTEREST	1,764.00	1,764.00	1,158.54	605.46	0.00	605.46		605.46	
860.9730.0070	BAN INTEREST	1,414.00	1,414.00	0.00	1,414.00	0.00	1,414.00		1,414.00	
861.9730.0070	B A N INTEREST	700.00	700.00	0.00	700.00	0.00	700.00		700.00	
862.9710.0060	BOND PRINCIPAL	52,589.00	52,589.00	32,217.00	20,372.00	0.00	20,372.00		20,372.00	
862.9710.0070	BOND INTEREST	10,797.00	10,797.00	5,337.71	5,459.29	0.00	5,459.29		5,459.29	
862.9730.0060	B A N PRINCIPAL	250,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00		250,000.00	
862.9730.0070	B A N INTEREST	98,500.00	98,500.00	0.00	98,500.00	0.00	98,500.00		98,500.00	
863.9710.0060	BOND PRINCIPAL	11,740.00	11,740.00	11,740.00	0.00	0.00	0.00		0.00	
863.9710.0070	BOND INTEREST	1,052.00	1,052.00	644.86	407.14	0.00	407.14		407.14	
863.9730.0070	BAN INTEREST	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00		5,000.00	
864.9710.0060	BOND PRINCIPAL	21,826.00	21,826.00	6,826.00	15,000.00	0.00	15,000.00		15,000.00	
864.9710.0070	BOND INTEREST	4,452.00	4,452.00	2,294.81	2,157.19	0.00	2,157.19		2,157.19	
864.9730.0070	BAN INTEREST	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00		3,000.00	
865.9710.0060	BOND PRINCIPAL	3,969.00	3,969.00	2,000.00	1,969.00	0.00	1,969.00		1,969.00	
865.9710.0070	BOND INTEREST	1,439.00	1,439.00	739.77	699.23	0.00	699.23		699.23	
865.9730.0070	BAN INTEREST	650.00	650.00	0.00	650.00	0.00	650.00		650.00	
866.9710.0060	BOND PRINCIPAL	14,367.00	14,367.00	3,000.00	11,367.00	0.00	11,367.00		11,367.00	
866.9710.0070	BOND INTEREST	5,825.00	5,825.00	2,942.87	2,882.13	0.00	2,882.13		2,882.13	
866.9730.0070	BAN INTEREST	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
867.9710.0060	BOND PRINCIPAL	9,795.00	9,795.00	7,651.00	2,144.00	0.00	2,144.00		2,144.00	
867.9710.0070	BOND INTEREST	1,819.00	1,819.00	985.71	833.29	0.00	833.29		833.29	
867.9730.0070	BAN INTEREST	1,750.00	1,750.00	0.00	1,750.00	0.00	1,750.00		1,750.00	
868.9710.0060	BOND PRINCIPAL	99,044.00	99,044.00	29,044.00	70,000.00	0.00	70,000.00		70,000.00	
868.9710.0070	BOND INTEREST	59,781.00	59,781.00	30,182.85	29,598.15	0.00	29,598.15		29,598.15	
868.9730.0070	BAN INTEREST	7,600.00	7,600.00	0.00	7,600.00	0.00	7,600.00		7,600.00	
869.9710.0060	BOND PRINCIPAL	40,230.00	40,230.00	23,261.00	16,969.00	0.00	16,969.00		16,969.00	
869.9710.0070	BOND INTEREST	7,309.00	7,309.00	3,513.04	3,795.96	0.00	3,795.96		3,795.96	
869.9730.0060	BAN PRINCIPAL	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00		50,000.00	
869.9730.0070	BAN INTEREST	26,790.00	26,790.00	0.00	26,790.00	0.00	26,790.00		26,790.00	
871.9710.0060	BOND PRINCIPAL	24,229.00	24,229.00	0.00	24,229.00	0.00	24,229.00		24,229.00	
871.9710.0070	BOND INTEREST	18,536.00	18,536.00	0.00	18,536.00	0.00	18,536.00		18,536.00	
871.9730.0060	BAN PRINCIPAL	15,000.00	15,000.00	0.00	15,000.00	0.00	15,000.00		15,000.00	
871.9730.0070	BAN INTEREST	4,735.00	4,735.00	0.00	4,735.00	0.00	4,735.00		4,735.00	
871.9901.0099	TRANSFER TO 701 FUND	18,000.00	18,000.00	18,000.00	0.00	0.00	0.00		0.00	
873.9710.0060	BOND PRINCIPAL	6,078.00	6,078.00	0.00	6,078.00	0.00	6,078.00		6,078.00	
873.9710.0070	BOND INTEREST	4,651.00	4,651.00	0.00	4,651.00	0.00	4,651.00		4,651.00	
873.9901.0099	TRANSFER TO 703 FUND	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00		0.00	
874.9710.0060	BOND PRINCIPAL	10,043.00	10,043.00	10,043.00	0.00	0.00	0.00		0.00	
874.9710.0070	BOND INTEREST	585.00	585.00	392.64	192.36	0.00	192.36		192.36	
874.9901.0099	TRANSFER TO 704 FUND	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00		0.00	
875.9710.0060	BOND PRINCIPAL	6,696.00	6,696.00	6,696.00	0.00	0.00	0.00		0.00	
875.9710.0070	BOND INTEREST	390.00	390.00	261.74	128.26	0.00	128.26		128.26	
875.9901.0099	TRANSFER TO 705 FUND	6,200.00	6,200.00	6,200.00	0.00	0.00	0.00		0.00	
876.9901.0099	TRANSFER TO 706 FUND	2,800.00	2,800.00	2,800.00	0.00	0.00	0.00		0.00	
877.9901.0099	TRANSFER TO 707 FUND	20,850.00	20,850.00	20,850.00	0.00	0.00	0.00		0.00	
878.9901.0098	TRANSFER TO CSD#2 CAPT DEBT	10,380.00	10,380.00	10,380.00	0.00	0.00	0.00		0.00	
878.9901.0099	TRANS TO 708 FUND	13,500.00	13,500.00	13,500.00	0.00	0.00	0.00		0.00	
881.8130.0040	CONTRACTUAL EXPENSES	7,500.00	7,500.00	7,300.00	200.00	0.00	200.00		200.00	
881.9790.0060	SRLF PRINCIPAL	130,000.00	130,000.00	130,000.00	0.00	0.00	0.00		0.00	
881.9790.0070	SRLF INTEREST	63,730.00	63,730.00	32,558.75	31,171.25	0.00	31,171.25		31,171.25	
881.9901.0099	TRANSFER TO 713 FUND	7,000.00	7,000.00	7,000.00	0.00	0.00	0.00		0.00	

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882.8130.0040	CONTRACTUAL EXPENSES	723.00	723.00	362.00	361.00	0.00	361.00		361.00	
882.8130.0048	OTHER OPERATING EXPENSES	2,640.00	2,640.00	0.00	2,640.00	0.00	2,640.00		2,640.00	
882.9790.0061	SRLF PRINCIPAL	145,000.00	145,000.00	145,000.00	0.00	0.00	0.00		0.00	
882.9790.0071	SRLF INTEREST	4,447.00	4,447.00	2,776.02	1,670.98	0.00	1,670.98		1,670.98	
882.9901.0099	TRANSFER TO 702 FUND	125,000.00	125,000.00	125,000.00	0.00	0.00	0.00		0.00	
883.9710.0060	BOND PRINCIPAL	35,000.00	35,000.00	0.00	35,000.00	0.00	35,000.00		35,000.00	
883.9710.0070	BOND INTEREST	24,369.00	24,369.00	6,821.25	17,547.75	0.00	17,547.75		17,547.75	
883.9730.0070	BAN INTEREST	2,400.00	2,400.00	0.00	2,400.00	0.00	2,400.00		2,400.00	
884.9710.0060	BOND PRINCIPAL	11,476.00	11,476.00	0.00	11,476.00	0.00	11,476.00		11,476.00	
884.9710.0070	BOND INTEREST	3,654.00	3,654.00	1,826.91	1,827.09	0.00	1,827.09		1,827.09	
884.9730.0070	BAN INTEREST	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00		1,000.00	
887.9710.0060	BOND PRINCIPAL	2,581.00	2,581.00	0.00	2,581.00	0.00	2,581.00		2,581.00	
887.9710.0070	BOND INTEREST	1,610.00	1,610.00	804.71	805.29	0.00	805.29		805.29	
887.9730.0070	BAN INTEREST	1,260.00	1,260.00	0.00	1,260.00	0.00	1,260.00		1,260.00	
CAPITAL FUNDS										
900.1989.0012	PROJECT LABOR OVERTIME	0.00	17,117.12	0.00	17,117.12	0.00	17,117.12		17,117.12	
900.1989.0040	CONTRACTUAL EXPENDITURES	0.00	188,335.89	0.00	188,335.89	21,600.00	166,735.89		166,735.89	
900.1989.0048	OTHER PROJECT EXPENDITURE	0.00	20,932.63	0.00	20,932.63	0.00	20,932.63		20,932.63	
900.1989.0080	FICA & EMPLOY BENEFIT EXP	0.00	2,846.90	0.00	2,846.90	0.00	2,846.90		2,846.90	
902.1989.0012	OVERTIME	0.00	5,731.04	0.00	5,731.04	0.00	5,731.04		5,731.04	
902.1989.0020	CONTRACTUAL EQUIPMENT	0.00	15,000.00	0.00	15,000.00	0.00	15,000.00		15,000.00	
902.1989.0040	CONTRACTUAL EXPENSES	0.00	130,300.82	0.00	130,300.82	0.00	130,300.82		130,300.82	
902.1989.0044	PROJECT ENGINEERING	0.00	44,821.00	0.00	44,821.00	0.00	44,821.00		44,821.00	
902.1989.0046	SPECIAL CONSULTING SVCES	0.00	3,960.51	0.00	3,960.51	0.00	3,960.51		3,960.51	
902.1989.0048	OTHER PROJECT EXPENDITURE	0.00	379.35	0.00	379.35	0.00	379.35		379.35	
902.1989.0082	SOCIAL SECURITY	0.00	404.07	0.00	404.07	0.00	404.07		404.07	
909.1989.0040	CONTRACTUAL EXPENDITURES	0.00	20,365.73	0.00	20,365.73	0.00	20,365.73		20,365.73	
909.1989.0045	IMPROVEMENT CONTRACTS	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00		200,000.00	
910.7140.0040	CONTRACTUAL EXPENDITURES	0.00	14,151.49	6,073.55	8,077.94	0.00	8,077.94	(1,500.00)	6,577.94	BR#37
910.7140.0044	PROJECT ENGINEERING	0.00	54,747.50	32,633.00	22,114.50	23,440.00	(1,325.50)	1,500.00	174.50	BR#37
910.7140.0045	CONTRACTED IMPROVEMENTS	0.00	331,327.35	42,749.05	288,578.30	288,077.30	501.00		501.00	
910.7140.0046	CONTRACTED PLAYGROUND IMPROVEM	0.00	100,000.00	0.00	100,000.00	0.00	100,000.00		100,000.00	
910.7140.0047	CONTRACTED BUILDING IMPROVEMENT:	0.00	100,000.00	23,180.22	76,819.78	5,674.60	71,145.18		71,145.18	
911.7140.0020	PARK EQUIPMENT	0.00	2,727.81	0.00	2,727.81	0.00	2,727.81		2,727.81	
911.7140.0040	CONTRACTUAL EXPENDITURES	0.00	625.45	0.00	625.45	0.00	625.45		625.45	
911.7140.0045	CONTRACTED IMPROVEMENTS	0.00	19,631.10	0.00	19,631.10	0.00	19,631.10		19,631.10	
911.7140.0048	OTHER PROJECT EXPENDITURE	0.00	246.06	0.00	246.06	0.00	246.06		246.06	
911.7140.0049	SERVICES-OTHR.DEPTS/GOVTS	0.00	1,263.97	0.00	1,263.97	0.00	1,263.97		1,263.97	
915.7140.0040	CONTRACTUAL EXPENDITURES	0.00	36.40	0.00	36.40	0.00	36.40		36.40	
915.7140.0045	CONTRACTED IMPROVEMENTS	0.00	21,832.53	0.00	21,832.53	21,832.53	0.00		0.00	
941.7140.0040	CONTRACTUAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	BR#38
941.7140.0044	ENGINEERING SERVICES	0.00	0.00	7,600.00	(7,600.00)	9,100.00	(16,700.00)	16,700.00	0.00	BR#38
941.7140.0045	CONTRACT IMPROVEMENTS	0.00	0.00	107,027.00	(107,027.00)	59,833.00	(166,860.00)	166,860.00	0.00	BR#38
941.7140.0048	OTHER PROJECT EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	29,646.00	29,646.00	BR#38
943.7140.0040	CONTRACTUAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	BR#39
943.7140.0044	ENGINEERING SERVICES	0.00	0.00	15,200.00	(15,200.00)	15,300.00	(30,500.00)	30,500.00	0.00	BR#39
943.7140.0045	CONTRACT IMPROVEMENTS	0.00	0.00	0.00	0.00	115,383.50	(115,383.50)	115,384.00	0.50	BR#39
943.7140.0048	OTHER PROJECT EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	6,322.00	6,322.00	BR#39
950.5112.0012	PROJECT OVERTIME	0.00	8,465.59	133.92	8,331.67	0.00	8,331.67		8,331.67	
950.5112.0045	CONTRACTED PAVING SVCES	0.00	857,766.70	6,289.86	851,476.84	210,000.00	641,476.84		641,476.84	
950.5112.0048	OTHER PROJECT EXPENDITURE	0.00	40,956.32	319.38	40,636.94	0.00	40,636.94		40,636.94	
950.5112.0082	SOCIAL SECURITY BENEFITS	0.00	1,202.95	10.25	1,192.70	0.00	1,192.70		1,192.70	
951.5130.0024	PURCHASE OF HWY MACHINERY	0.00	1,044,346.05	566,288.58	478,057.47	448,229.30	29,828.17		29,828.17	
951.5130.0048	OTHER PROJECT EXPENITURE	0.00	12,687.69	318.24	12,369.45	0.00	12,369.45		12,369.45	
952.5112.0012	OVERTIME	0.00	68.24	0.00	68.24	0.00	68.24		68.24	
952.5112.0045	CONTRACTUAL IMPROVEMENTS	0.00	40,287.45	16,442.00	23,845.45	15,855.00	7,990.45		7,990.45	
952.5112.0082	SOCIAL SECURITY	0.00	19.23	0.00	19.23	0.00	19.23		19.23	

TOWN OF CARMEL
BUDGET REVISIONS MAY - AUGUST 2020 #2020/02

ACCOUNT #	ACCOUNT DESCRIPTION	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	BUDGET ADJUSTMENT	NET BUDGET BALANCE	BUDGET REVISION #
955.5112.0012	PROJECT OVERTIME	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00		30,000.00	
955.5112.0040	GENERAL EXPENDITURES	0.00	72,942.55	15,021.59	57,920.96	0.00	57,920.96		57,920.96	
955.5112.0044	PROJECT ENGINEERING	0.00	212,556.60	0.00	212,556.60	0.00	212,556.60		212,556.60	
955.5112.0045	CONTRACTED PAVING SVCES	0.00	16,995.00	0.00	16,995.00	0.00	16,995.00		16,995.00	
955.5112.0048	OTHER PROJECT EXPENDITURE	0.00	17,913.11	13,549.25	4,363.86	0.00	4,363.86		4,363.86	
955.5112.0082	SOCIAL SECURITY BENEFITS	0.00	10,000.00	0.00	10,000.00	0.00	10,000.00		10,000.00	
960.8310.0044	PROJECT ENGINEERING	0.00	2,730.00	951.60	1,778.40	1,778.40	0.00		0.00	
961.8310.0044	PROJECT ENGINEERING	0.00	1,288.00	448.96	839.04	839.04	0.00		0.00	
962.8310.0040	CONTRACTUAL EXPENDITURES	0.00	47,346.27	36,630.00	10,716.27	0.00	10,716.27		10,716.27	
962.8310.0044	PROJECT ENGINEERING	0.00	776,103.65	147,485.94	628,617.71	628,617.71	0.00		0.00	
962.8310.0045	CONTRACT IMPROVEMENTS	0.00	100,614.95	88,793.95	11,821.00	0.00	11,821.00		11,821.00	
962.8310.0048	OTHER PROJECT EXPENSES	0.00	314,051.07	0.00	314,051.07	0.00	314,051.07		314,051.07	
962.8310.0099	TRANS TO DEBT SERVICE	0.00	459.99	0.00	459.99	0.00	459.99		459.99	
963.8310.0044	ENGINEERING EXPENSE	0.00	13,100.00	3,420.00	9,680.00	9,680.00	0.00		0.00	
966.8310.0040	CONTRACTUAL EXPENDITURES	0.00	8,991.05	0.00	8,991.05	0.00	8,991.05		8,991.05	
966.8310.0048	OTHER PROJECT EXPENSES	0.00	13,165.00	0.00	13,165.00	0.00	13,165.00		13,165.00	
966.8310.0099	TRANSFER TO DEBT FUND	0.00	203.95	0.00	203.95	0.00	203.95		203.95	
968.8310.0040	CONTRACTUAL EXPENDITURES	0.00	950.63	0.00	950.63	0.00	950.63		950.63	
968.8310.0044	PROJECT ENGINEERING	0.00	22,266.05	5,294.80	16,971.25	16,895.20	76.05		76.05	
968.8310.0048	OTHER PROJECT EXPENSES	0.00	4,466.98	0.00	4,466.98	0.00	4,466.98		4,466.98	
969.8310.0040	CONTRACTUAL EXPENDITURES	0.00	7,465.73	0.00	7,465.73	0.00	7,465.73		7,465.73	
969.8310.0044	ENGINEERING EXPENSE	0.00	4,290.99	600.00	3,690.99	1,700.00	1,990.99		1,990.99	
969.8310.0045	CONTRACT IMPROVEMENTS	0.00	92.50	0.00	92.50	0.00	92.50		92.50	
969.8310.0048	OTHER PROJECT EXPENSES	0.00	5,317.71	0.00	5,317.71	0.00	5,317.71		5,317.71	
971.8130.0040	CONTRACTUAL EXPENDITURES	0.00	945,000.00	0.00	945,000.00	0.00	945,000.00		945,000.00	
971.8130.0044	PROJECT ENGINEERING	0.00	187,180.42	0.00	187,180.42	0.00	187,180.42		187,180.42	
971.8130.0045	CONTRACT IMPROVEMENTS	0.00	383,473.29	0.00	383,473.29	0.00	383,473.29		383,473.29	
971.8130.0048	OTHER PROJECT EXPENSES	0.00	104,742.45	12,281.24	92,461.21	0.00	92,461.21		92,461.21	
973.8130.0044	PROJECT ENGINEERING	0.00	7,723.61	0.00	7,723.61	0.00	7,723.61		7,723.61	
973.8130.0045	CONTRACT IMPROVEMENTS	0.00	103,168.56	0.00	103,168.56	0.00	103,168.56		103,168.56	
973.8130.0048	OTHER PROJECT EXPENSES	0.00	28,655.24	0.00	28,655.24	0.00	28,655.24		28,655.24	
977.8130.0040	CONTRACTUAL EXPENDITURES	0.00	1,450.53	0.00	1,450.53	0.00	1,450.53		1,450.53	
977.8130.0044	UPGRADE ENGINEERING	0.00	4,443.10	0.00	4,443.10	0.00	4,443.10		4,443.10	
977.8130.0045	CONTRACTUAL IMPROVEMENTS	0.00	12.54	0.00	12.54	0.00	12.54		12.54	
977.8130.0048	OTHER PROJECT EXPENSES	0.00	411.50	0.00	411.50	0.00	411.50		411.50	
977.8130.0099	TRANSFER TO DEBT FUND	0.00	422.00	0.00	422.00	0.00	422.00		422.00	
983.8310.0044	PROJECT ENGINEERING	0.00	1,792.00	624.64	1,167.36	1,167.36	0.00		0.00	
984.8310.0044	PROJECT ENGINEERING	0.00	34,500.00	9,000.00	25,500.00	25,500.00	0.00		0.00	
989.8310.0020	EQUIPMENT	0.00	766,396.45	125,491.05	640,905.40	0.00	640,905.40		640,905.40	
989.8310.0045	CONTRACT IMPROVEMENTS	0.00	663,489.10	18,726.40	644,762.70	0.00	644,762.70		644,762.70	
989.8310.0048	OTHER PROJECT EXPENSES	0.00	334,109.72	0.00	334,109.72	0.00	334,109.72		334,109.72	
990.9000.0099	INTERFUND TRANSFERS-OTHER	500.00	500.00	0.00	500.00	0.00	500.00		500.00	

ANNUAL REPORT

CARMEL AMBULANCE DISTRICT NO. 1
SERVICE AWARD PROGRAM

ACTUARIAL VALUATION
AS OF DECEMBER 31, 2019

PENFLEX, INC.

SERVICE AWARD PROGRAM SPECIALISTS

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Serving your volunteers since 1990

**TOWN OF CARMEL – CARMEL AMBULANCE DISTRICT NO. 1
SERVICE AWARD PROGRAM**

DECEMBER 31, 2019 ANNUAL REPORT COMMENTARY

It is a pleasure to present the December 31, 2019 Annual Report of the Carmel Ambulance District No. 1 Service Award Program. The following commentary provides a summary of key results from the Annual Report. Please refer to the full set of corresponding Annual Report exhibits for Program cost calculation details.

2020 Calculated Contribution and Plan Funding

The program contribution to be made to the Trust Fund in 2020 has been calculated to be \$21,196. This amount includes reimbursement of fees paid from the Trust Fund during 2019. Please see Exhibit I of the Annual Report for a complete breakdown of how the contribution requirement is calculated.

The contribution due in 2020 is a decrease of almost \$6,700 compared to the contribution due in 2019. Favorable investment performance in 2019 had the effect of keeping the contribution requirement lower than what it would otherwise have been (discussed below). In addition, a reduction in the number of pre-entitlement age active participants from 19 in 2018 to 17 in 2019 and one participant forfeiting his accrued Service Awards has also contributed to the contribution decrease.

Exhibit XI in the Annual Report is the Calculation of Actuarial Value of Assets and initiates the application of the asset smoothing method. This approach intends to buffer year-to-year market volatility and thereby stabilize contributions dependent on the investment performance. Actual rates of return higher than the assumed rate of 5.75% create a gain; while returns lagging will create a loss. In 2019, the Trust Fund's investment return was 20.9%, resulting in an investment gain when compared to the 5.75% rate of return assumption. This favorable investment performance decreased the contribution requirement and increased the funded ratio more than each otherwise would have been. The new asset smoothing method defers some of the investment gain over the next two years, helping to reduce volatility in current and future contribution requirements.

Funded Ratio & Future Contributions

The funded ratio is 120% as of December 31, 2019, compared to 102% as of December 31, 2018. This ratio of the Trust Fund assets to the actuarial accrued liability measures the progress in funding the service awards that have been promised. The increase in the funded ratio is due to 2019's investment return, which was higher than the assumed rate of return of 5.75%. The funded ratio will naturally fluctuate from year-to-year as the Trust Fund assets move up or down, however, an overall upward trend in this measure is ideal. The Program remains well funded.

Participant Activity during 2019

Non-vested program participant Shelby Rakusin left the Corps during 2019 and consequently forfeited the accrued service award and service credit earned through 12/31/2019. Note that if any former participant returns as an active member within five years and subsequently earns a year of service credit, their accrued service award and service credit will be restored.

Post-entitlement age participant B. Patricia Greenwood died. Since she elected to receive her monthly Service Awards in the form of Straight Life Annuity, there was no death benefit payable.

Carmel Ambulance District No. 1 Service Award Program

12/31/2019 FACT SHEET

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Net Program Assets (A)</u>	<u>Actuarial Accrued Liability (B)</u>	<u>Unfunded Liability (B) - (A)</u>	<u>Funded Ratio (A) ÷ (B)</u>
12/31/2013	\$551,970	\$509,425	\$0	108%
12/31/2014	\$605,992	\$565,520	\$0	107%
12/31/2015	\$631,179	\$598,197	\$0	106%
12/31/2016*	\$676,952	\$645,262	\$0	105%
12/31/2017**	\$784,191	\$690,958	\$0	113%
12/31/2018	\$736,747	\$719,389	\$0	102%
12/31/2019	\$880,823	\$734,116	\$0	120%

Comparison of Costs

<u>Actuarial Valuation Date</u>	<u>Calculated Contribution (C)</u>	<u>Sponsor Contribution (D)</u>	<u>Excess/(Deficit) Contribution (D) - (C)</u>	<u>Date(s) of Contribution</u>
12/31/2013	\$43,864	\$47,864	\$4,000	7/30/2014
12/31/2014	\$48,218	\$48,218	\$0	8/20/2015
12/31/2015	\$46,949	\$46,949	\$0	7/21/2016
12/31/2016*	\$34,332	\$34,332	\$0	7/26/2017
12/31/2017**	\$22,156	\$22,156	\$0	8/8/2018
12/31/2018	\$27,859	\$27,859	\$0	9/10/2019
12/31/2019	\$21,196	To be determined	To be determined	Due in 2020

Investment Rate of Return

2015: 1.2%	2016: 4.9%	2017: 15.7%	2018: -4.2%	2019: 20.9%
5-year Average Rate of Return: 7.3%				

Program Participant Breakdown

	<u>As of 12/31/2018</u>	<u>As of 12/31/2019</u>
Entitled participants (post-EA)	12	11
Active participants (pre-EA)	14	13
Inactive participants (pre-EA)	5	4
Terminated vested participants (pre-EA)	25	27
Total	56	55
Pre-EA participants earning service credit	12	10
Post-EA participants earning service credit	2	2
Total	14	12
Non-vested Terminations	1	1

* The mortality table was updated to the RP2014 Male table, without projection.

** The assumed rate of investment return was lowered from 6.00% to 5.75%.

**Carmel Ambulance District No. 1
Service Award Program**

Exhibit I

Summary of Plan Year Actuarial Cost Calculations

Components of 2020 Actuarially Determined Program Contribution

(1) Present Value of Accrued Benefits (Entitled):	\$294,309
(2) Present Value of Projected Benefits (Actives):	\$302,973
(3) Present Value of Accrued Benefits (Inactives)	\$18,499
(4) Present Value of Accrued Benefits (Vested Terminations):	\$285,120
(5) Post EA Service Liability:	\$8,801
(6) Actuarial Value of Assets as of 12/31/2019	\$804,619
(7) Average Temporary Annuity:	10.39110
(8) Normal Cost: $[(1)+(2)+(3)+(4)-(5)-(6)]/(7)$	\$8,419
(9) Post EA Service Amortization Payment:	\$4,613
(10) Trustee Fees Paid from the Trust Fund During 2019:	\$3,768
(11) Administration Fees Paid from the Trust Fund During 2019:	\$3,526
(12) Contribution Timing Adjustment:	\$870
(13) Calculated Program Contribution due in 2020: $(8)+(9)+(10)+(11)+(12)$	\$21,196

**Carmel Ambulance District No. 1
Service Award Program**

Exhibit VIII

Projection of Program Payments and Trust Fund Assets

Projected contributions are based on current plan provisions and actuarial assumptions that are assumed to be precisely realized. Changes in plan provisions or actuarial assumptions, as well as actual experience, will produce actuarial gains and losses which, in turn, result in contribution requirements that may be higher or lower.

Projections are based on the assumption that volunteers remain active until Entitlement Age and earn a year of service credit in every future year. It is also assumed that participants will survive to collect their monthly payments. Estimates should be used as a rough guide for future contribution requirements.

Current Assumed Rate of Investment Return: 5.75%

<u>Year</u>	<u>January 1st Trust Fund Balance</u>	<u>Service Award Program Payments</u>	<u>Estimated Annual Program Expenses</u>	<u>Actuarially Determined Contribution</u>
2018	784,191	33,732	7,493	22,156
2019	736,747	32,812	7,294	27,859
2020	880,823	38,132	7,400	21,196
2021	906,445	41,292	7,500	22,000
2022	931,014	48,252	7,600	23,000
2023	950,764	50,012	7,700	24,000
2024	970,766	52,212	7,800	25,000

Note: Values for program years 2018 and 2019 represent actual measures. Projected trust fund balances assume actuarially determined contribution is made. It is also assumed that post-entitlement age participants who earned service credit in 2019 will continue to earn service credit each year.

**Carmel Ambulance District No. 1
Service Award Program**

Exhibit IX

Risk Assessment, Maturity Measures and Sensitivity Analysis

Defined benefit Length of Service Award Programs (LOSAPs) are exposed to various risks that can affect program funding and calculated contributions. The three most significant risks that LOSAPs are exposed to are:

- 1) Investment Risk: the potential that investment returns will be different than expected. In general, this type of risk will increase as the percentage of equity assets in a portfolio increases.
- 2) Longevity Risk: the potential that mortality experience will be different than expected. For instance, if participants live substantially longer than anticipated, actual program costs will be higher as a result.
- 3) Contribution Risk: the potential that the program sponsor fails to make the full actuarially determined contribution. If the appropriate contributions are not made annually, the program may become underfunded and, eventually, unable to pay promised benefits.

When deciding how much risk taking is appropriate, program sponsors can consider the level of plan maturity. When a program is first established, it will typically have zero or very few entitled participants. This means that there is relatively little cash outflow in the form of benefit payments and a large amount of cash inflow in the form of program contributions. As the program matures, the number of entitled and terminated vested participants will exceed the active participants, resulting in a support ratio that is greater than one. More mature plans will use a larger percentage of assets to make benefit payments, thereby making them more susceptible to volatility in asset values.

Plan Year Ending	(A)	(B)	(C)	Maturity Measures		
	Benefit Payments & Expenses	Net Program Assets	Trust Fund Contribution	(A) / (B) Benefits to Assets	(A) / (C) Benefits to Contributions	Support Ratio ¹
2015	\$33,535	\$631,179	\$48,218	5.3%	69.5%	0.68
2016	\$35,422	\$676,952	\$46,949	5.2%	75.4%	0.90
2017	\$36,637	\$784,191	\$34,332	4.7%	106.7%	1.84
2018	\$41,225	\$736,747	\$22,156	5.6%	186.1%	1.95
2019	\$40,105	\$880,823	\$27,859	4.6%	144.0%	2.24

In general, the maturity measures shown above will increase over time as the number of entitled participants increases relative to active participants. In the early years of a program, when the plan is less mature, the ratio of benefit payments to program contributions will be low - less than 100% - indicating positive net cash flow into the program. A fund with positive net cash flow can better tolerate the volatility of investment risk since it will have a longer time horizon to make up for a drop in asset value than a fund with negative cash flow. For this reason, as a program becomes more mature, some sponsors may reduce exposure to investment risk by reducing the overall equity allocation in the fund. This can help shield the assets that are relied on to make benefit payments from short-term volatility in equity markets.

Sensitivity Analysis of the Actuarially Determined Contribution

The measurement of the program liabilities is dependent on the actuarial assumptions used to model future events. To the degree that actual experience differs from the assumptions used, actuarial gains and losses will result, causing the program contribution to be lower or higher. The table below illustrates how the program contribution and funded ratio could be affected if there were deviations in the assumed rate of investment return, entitled participant mortality, or the overall level of program assets. Future experience may vary significantly from both our current assumptions and the scenarios illustrated below.

<u>Assumption</u>	<u>Adjustment</u>	<u>Actuarially Determined Contribution</u>	<u>Funded Ratio</u>
Current	None	\$21,196	120%
Rate of Investment Return	Decrease from 5.75% to 5.50%	\$25,000	116%
Rate of Investment Return	Decrease from 5.75% to 5.25%	\$28,000	112%
Entitled Participant Mortality Rates	Increase of 10%	\$19,000	123%
Entitled Participant Mortality Rates	Decrease of 10%	\$24,000	117%
12/31/2019 Market Value of Assets	Decrease of 10%	\$24,000	108%

¹ For measurement purposes, the support ratio is defined as the ratio of entitled and terminated vested participants to the active and inactive participants.

**Carmel Ambulance District No. 1
Service Award Program**

Exhibit X

Statements of Plan Net Assets

	For Plan Year Ending	
	<u>12/31/2019</u>	<u>12/31/2018</u>
<u>Assets</u>		
Share of Consolidated Trust Fund held at Glens Falls Bank & Trust Co.	\$880,823.44	\$736,746.59
Contributions Receivable:	0.00	0.00
Benefits Payable:	<u>0.00</u>	<u>0.00</u>
Net assets held in trust for Service Award Program benefits	\$880,823.44	\$736,746.59

Statements of Changes in Plan Net Assets

	For Plan Year Ending	
	<u>12/31/2019</u>	<u>12/31/2018</u>
<u>Additions</u>		
Sponsor Contributions	\$27,859.00	\$22,156.00
Sponsor Contributions Receivable	0.00	0.00
Change in Contributions Receivable:	0.00	0.00
Interest & Dividends	17,430.59	15,063.89
Realized & Unrealized Gain/Loss	<u>138,892.53</u>	<u>(43,439.11)</u>
Net Investment Income	156,323.12	(28,375.22)
Total additions	184,182.12	(6,219.22)
<u>Deductions</u>		
Benefits	(32,811.76)	(33,731.76)
Change in benefits payable	0.00	0.00
Trustee expense	(3,767.51)	(3,958.14)
Administrative expense	<u>(3,526.00)</u>	<u>(3,535.00)</u>
Total deductions	(40,105.27)	(41,224.90)
Net increase (decrease)	144,076.85	(47,444.12)
Net assets held in trust for Service Award Program Benefits		
Beginning of year	<u>736,746.59</u>	<u>784,190.71</u>
End of year	\$880,823.44	\$736,746.59

**Carmel Ambulance District No. 1
Service Award Program**

Exhibit XI

Calculation of Actuarial Value of Assets

The Actuarial Value of Assets represents a smoothed value of program assets that is used in the calculation of the calculated program contribution. Investment gains or losses in relation to the assumed rate of return are spread out and recognized over a three-year period. This method results in more stable asset values and, ultimately, more stable contribution requirements.

<u>Plan Year Ending</u>	<u>Market Value of Assets</u>	<u>Sponsor Contributions</u>	<u>Benefits and Expenses</u>	<u>Expected Market Value Assets¹</u>	<u>Investment Gain/(Loss)²</u>	<u>Actuarial Value of Assets³</u>
12/31/2018	\$736,747					
12/31/2019	\$880,823	\$27,859	\$40,105	\$766,516	\$114,307	\$804,619

¹ Expected Market Value of Assets = [Prior Year Market Value of Assets] x (1+i) + [Contributions] x (1+i)^{1/2} - [Benefits & Expenses] x (1+i)^{1/2}

² Investment Gain/(Loss) = [Market Value of Assets] - [Expected Market Value of Assets]

³ Actuarial Value of Assets = [Market Value of Assets] - (2/3) x [Current Year Investment Gain/(Loss)] - (1/3) x [Prior Year Investment Gain/(Loss)]

The value of i represents the Assumed Rate of Investment Return, currently 5.75%.

Carmel Ambulance District No. 1 Service Award Program
Summary of Program Provisions effective as of December 31, 2019

Type of Program:	Defined Benefit
Effective Date:	January 1, 2004
Participant:	Individual who has satisfied the following eligibility requirements: must be at least 18 years old and earn one year of Service Credit
Entitlement Age (EA):	Later of age 65 or age upon earning 5 years of Service Credit
Monthly Accrual Rate:	\$20 per year of Service Credit
Service Credit:	One year of Service Credit for each calendar year with 50 or more points under the Point System
Prior Service Credit:	Maximum 5 years of credit for service prior to the Effective Date of the Program
Service Credit Maximum:	The maximum number of years of Service Credit a Participant may earn is 40 (including any Prior Service Credit)
Accrued Benefit:	Monthly Accrual Rate multiplied by years of Service Credit
Vesting:	A Participant becomes 100% vested upon earning 5 years of Service Credit, becoming totally and permanently disabled
Forfeiture Rule:	December 31 st of year in which membership ceases.
Forfeiture Restoration:	Must return as active within 5 years and subsequently earn 1 year of Service Credit
Normal Form of Payment:	Straight life annuity
Optional Form of Payment:	Lifetime monthly annuity guaranteed for 5 or 10 years
Benefit Commencement:	The first day of the month coincident with or following the date on which the Participant attains the EA
Post-EA Accruals:	Service Credit earned in the year of attaining the EA and thereafter is paid beginning the January 1 st following the year in which it was earned
Pre-EA Total and Permanent Disability Benefit:	Lump sum equal to the actuarial present value of accrued benefit or actuarially equivalent monthly payments for life
Pre-EA Death Benefit:	Vested participants only – Lump sum equal to the actuarial present value of accrued benefit or actuarially equivalent lifetime monthly payments
Post-EA Death Benefit:	Beneficiary has the option to continue monthly payments for the remainder of the guaranteed period or receive an actuarially equivalent lump sum

**Carmel Ambulance District No. 1 Service Award Program
Actuarial Methods and Assumptions as of December 31, 2019**

Type of Program: Defined Benefit Service Award Program

Actuarial Cost Method: Attained Age Normal

Under the Attained Age Normal Cost Method, there are two components to the annual contribution each year. The first component, the Normal Cost, is equal to the level annual payment required to fund the current participants' projected benefits based on their service credit earned after the effective date of the Program and before the Entitlement Age. The second component, the annual amortization cost, equals the level annual payments required to fund the liabilities accrued due to (1) service credit earned before the effective date of the Program, (2) service credit earned after attainment of the Entitlement Age, or (3) other unfunded accrued liability over the amortization period(s).

Under the Attained Age Normal Cost Method, the unfunded accrued liability is calculated using the Unit Credit Cost Method. All other calculations proceed similar to the Frozen Initial Liability Cost Method.

Amortization period for post-EA service liability: 3 years, closed

Market Value of Assets: Assets are valued at fair market value; insurance contracts are valued at contract value. Assets are adjusted for benefits payable.

Actuarial Value of Assets: A smoothed market value of assets is calculated by phasing in gains and losses in relation to the assumed rate of return over a three-year period.

Actuarial Assumptions

Valuation Date:	December 31, 2019
Plan Year:	January 1, 2019 – December 31, 2019
Assumed Investment Rate of Return:	5.75%, net of investment expenses
Pre-Entitlement Age Mortality Table:	None
Post-Entitlement Age Mortality Table:	RP-2014 Mortality Table projected with Scale MP-2017 to 2020, blended 60% male / 40% female
Valuation Age:	Exact age on the valuation date, with annuity values linearly interpolated between whole ages
Contribution Timing Adjustment:	Made 9 months after the valuation date
Entitlement Rate:	100% at Entitlement Age
Realization Rate for Active Participants:	100% to Entitlement Age for those who have earned at least one year of service credit in the prior three years; 0% otherwise
Withdrawal Rates:	None
Administrative Cost:	Fees paid from the Trust Fund are reimbursed back to the Fund as part of the calculated program contribution

ANNUAL REPORT

TOWN OF CARMEL
CARMEL FIRE PROTECTION DISTRICT NO. 1
SERVICE AWARD PROGRAM

ACTUARIAL VALUATION
AS OF JANUARY 1, 2020

PENFLEX, INC.

SERVICE AWARD PROGRAM SPECIALISTS

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Serving your volunteers since 1990

CARMEL FIRE PROTECTION DISTRICT NO. 1 SERVICE AWARD PROGRAM
JANUARY 1, 2020 ANNUAL REPORT COMMENTARY

It is a pleasure to present the January 1, 2020 Annual Report of the Carmel Fire Protection District No. 1 Service Award Program. The following commentary provides a summary of key results from the Annual Report. Please refer to the full set of corresponding Annual Report exhibits for Program cost calculation details.

Calculated Program Contribution and Plan Funding

The program contribution to be made to the Trust Fund in 2021 is \$152,063. This amount includes reimbursement of fees paid from the Trust Fund during 2019. It also includes a component for funding the \$10,000 minimum death benefit for pre-entitlement age participants. Please see Exhibit I of the Annual Report for a complete breakdown of how the contribution requirement is calculated.

Last year's Annual Report determined \$167,908 to be the program contribution to be made to the Trust Fund in 2020. Please make this contribution as soon as possible if you have not already done so.

The contribution due in 2021 is a decrease of about \$15,800 compared to the contribution due in 2020. The Town made a contribution of \$280,000 in 2019, exceeding the calculated amount of \$175,669. This continued practice of providing additional funding has helped keep calculated contributions lower than what they otherwise would have been. Favorable investment performance during the year has helped to lower the contribution. Finally, a decrease in the overall number of program participants from 144 in 2018 to 139 in 2019 has also resulted in a contribution decline. Prospectively, the contribution may increase as participants, particularly those who are already entitled and receiving benefits, continue to earn service credit.

The Trust Fund's investment return for 2019 was 19.0%, resulting in an investment gain when compared to the 5.50% rate of return assumption used to value the plan liabilities. The five-year annualized rate of return on Trust Fund investments is 4.1%, which still lags behind the rate of return assumption. The three-year asset smoothing method defers some of the investment gain over the next two years, helping to reduce volatility in current and future contribution requirements.

The funded ratio is 93% as of January 1, 2020, compared to 77% as of January 1, 2019. This ratio of the Trust Fund assets to the actuarial accrued liability measures the progress in funding the service awards that have been promised. The increase in the funded ratio is due to 2019's investment return, which was higher than the assumed rate of return of 5.50%. The funded ratio will naturally fluctuate from year-to-year as the Trust Fund assets move up or down, however, an overall upward trend in this measure is ideal. Provided calculated program contributions continue to be made annually, we do expect the funded ratio to gradually increase toward 100%.

The remaining balance of the Program's January 1, 2016 unfunded liability continues to be amortized with 11 years remaining in the original 15-year schedule. The total unfunded liability for the Program is \$214,096 as of January 1, 2020.

Participant Activity during 2019

2020 → 280,000 Budget 2021 7290,000

Non-vested participants Richard Duffy, Peter Link, Caitlin McKenna, Alex Scrivani, and Danielle Simendinger left the fire department during 2019. Consequently, their accrued Service Awards and service credit have been completely and permanently forfeited as of December 31, 2019.

CARMEL FIRE PROTECTION DISTRICT NO. 1 SERVICE AWARD PROGRAM
JANUARY 1, 2020 ANNUAL REPORT COMMENTARY

Sean Kenny had five consecutive years without service credit and was therefore deemed as a non-vested termination. His Service Award and service credit have been completely and permanently forfeited as of December 31, 2019.

Post-entitlement age participants Harold Howard and Salvatore Iannitto died. Since they had already received 120 guaranteed monthly payments prior to their death, there were no death benefits payable.

Participant William Owsiany reached the entitlement age in 2019 and has begun to receive his monthly Service Awards.

Participant Michael Kilker also reached the entitlement age but has not completed a payment commencement form. Please have him complete a form and mail it to Penflex.

**Carmel Fire Protection District No. 1 Service Award Program
1/1/2020 FACT SHEET**

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Net Program Assets (A)</u>	<u>Actuarial Accrued Liability (B)</u>	<u>Unfunded Liability (B) - (A)</u>	<u>Funded Ratio (A) ÷ (B)</u>
1/1/2016 *	\$1,993,959	\$2,598,797	\$604,838	77%
1/1/2017 **	\$2,111,081	\$2,830,534	\$719,453	75%
1/1/2018	\$2,395,786	\$2,942,551	\$546,765	81%
1/1/2019	\$2,330,515	\$3,019,005	\$688,489	77%
1/1/2020	\$2,873,672	\$3,087,768	\$214,096	93%

Comparison of Costs

<u>Actuarial Valuation Date</u>	<u>Calculated Contribution (C)</u>	<u>Sponsor Contribution (D)</u>	<u>Excess/(Deficit) Contribution (D) - (C)</u>	<u>Date(s) of Contribution</u>
1/1/2016 *	\$197,143	\$210,000	\$12,857	9/18/2017
1/1/2017 **	\$191,357	\$260,000	\$68,643	9/12/2018
1/1/2018	\$175,669	\$280,000	\$104,331	10/3/2019
1/1/2019	\$167,908	To be determined	To be determined	Due in 2020
1/1/2020	\$152,063	To be determined	To be determined	Due in 2021

Investment Rate of Return

2015: -4.4%	2016: 4.1%	2017: 10.7%	2018: -6.6%	2019: 19.0%
5-year Average Rate of Return: 4.1%				

Program Participant Breakdown

	<u>As of 1/1/2019</u>	<u>As of 1/1/2020</u>
Entitled participants (post-EA)	44	44
Active participants (pre-EA)	54	50
Inactive participants (pre-EA)	21	18
Terminated vested participants (pre-EA)	25	27
Total	144	139
Pre-EA participants earning service credit	44	37
Post-EA participants earning service credit	18	21
Total	62	58
Non-vested terminations	1	6

* The assumed rate of investment return was lowered from 6.00% to 5.50%.

** The mortality rates were changed to the RP2014 Male Mortality Table.

**Carmel Fire Protection District No. 1
Service Award Program**

Exhibit I

Summary of Plan Year Actuarial Cost Calculations

Components of 2021 Actuarially Determined Program Contribution

(1) Present Value of Accrued Benefits (Entitled):	\$1,820,358
(2) Present Value of Projected Benefits (Active):	\$1,504,838
(3) Present Value of Accrued Benefits (Inactive):	\$282,210
(4) Present Value of Accrued Benefits (Terminated Vested):	\$320,415
(5) Separately Amortized Unfunded Program Liability:	\$487,635
(6) Separately Amortized Post-Entitlement Age Liability:	\$93,339
(7) Actuarial Value of Assets 12/31/2019:	\$2,764,887
(8) Program Contribution due in 2020:	\$167,908
(9) Average Temporary Annuity:	12.96293
(10) Normal Cost: $[(1)+(2)+(3)+(4)-(5)-(6)-(7)-(8)] \div (9)$	\$31,941
(11) Unfunded Liability Amortization Payment:	\$57,116
(12) Post-Entitlement Age Amortization Payment:	\$46,284
(13) Self-Insured \$10,000 Minimum Death Benefit:	\$137
(14) Reimbursement of Program Fees:	\$1,143
(15) Contribution Timing Adjustment:	\$15,442
Calculated Program Contribution due in 2021: $(10)+(11)+(12)+(13)+(14)+(15)$	\$152,063

**Carmel Fire Protection District No. 1
Service Award Program**

Exhibit VIII

Projection of Program Payments and Trust Fund Assets

Projected contributions are based on current plan provisions and actuarial assumptions that are assumed to be precisely realized. Changes in plan provisions or actuarial assumptions, as well as actual experience, will produce gains and losses which, in turn, result in contribution requirements that may be higher or lower.

Projections are based on the assumption that volunteers remain active until Entitlement Age and earn a year of service credit in every future year. It is also assumed that participants will survive to collect their monthly payments. Estimates should be used as a rough guide for future contribution requirements.

Current Assumed Rate of Investment Return: 5.50%

Plan Year	January 1st Trust Fund Balance	Service Award Program Payments	Actuarially Determined Contribution
2020	\$2,873,672	\$184,420	\$167,908
2021	\$3,014,764	\$193,320	\$152,063
2022	\$3,138,200	\$198,960	\$157,000
2023	\$3,267,703	\$205,740	\$159,000
2024	\$3,399,419	\$219,940	\$161,000

Note: Contributions for plan years 2020 and 2021 represent actual calculations. The Projected Trust Fund Balance is calculated based on the Calculated Program Contribution (does not incorporate any excess contribution). Projected Monthly Service Award Payments are calculated based on the normal form of payment.

**Carmel Fire Protection District No. 1
Service Award Program**

Exhibit IX

Risk Assessment, Maturity Measures and Sensitivity Analysis

Defined benefit Length of Service Award Programs (LOSAPs) are exposed to various risks that can affect program funding and calculated contributions. The three most significant risks that LOSAPs are exposed to are:

- 1) Investment Risk: the potential that investment returns will be different than expected. In general, this type of risk will increase as the percentage of equity assets in a portfolio increases.
- 2) Longevity Risk: the potential that mortality experience will be different than expected. For instance, if participants live substantially longer than anticipated, actual program costs will be higher as a result.
- 3) Contribution Risk: the potential that the program sponsor fails to make the full actuarially determined contribution. If the appropriate contributions are not made annually, the program may become underfunded and, eventually, unable to pay promised benefits.

When deciding how much risk taking is appropriate, program sponsors can consider the level of plan maturity. When a program is first established, it will typically have zero or very few entitled participants. This means that there is relatively little cash outflow in the form of benefit payments and a large amount of cash inflow in the form of program contributions. As the program matures, the number of entitled and terminated vested participants will exceed the active participants, resulting in a support ratio that is greater than one. More mature plans will use a larger percentage of assets to make benefit payments, thereby making them more susceptible to volatility in asset values.

Plan Year Ending	(A)	(B)	(C)	Maturity Measures		
	Benefit Payments	Net Program	Trust Fund	(A) / (B)	(A) / (C)	Support
	<u>& Expenses</u>	<u>Assets</u>	<u>Contribution</u>	<u>Benefits to Assets</u>	<u>Benefits to Contributions</u>	<u>Ratio¹</u>
2015	\$122,414	\$1,993,959	\$175,000	6.1%	70.0%	0.74
2016	\$136,968	\$2,111,081	\$175,000	6.5%	78.3%	0.76
2017	\$150,261	\$2,395,786	\$210,000	6.3%	71.6%	0.84
2018	\$165,489	\$2,330,515	\$260,000	7.1%	63.6%	0.92
2019	\$178,023	\$2,873,672	\$280,000	6.2%	63.6%	1.04

In general, the maturity measures shown above will increase over time as the number of entitled participants increases relative to active participants. In the early years of a program, when the plan is less mature, the ratio of benefit payments to program contributions will be low - less than 100% - indicating positive net cash flow into the program. A fund with positive net cash flow can better tolerate the volatility of investment risk since it will have a longer time horizon to make up for a drop in asset value than a fund with negative cash flow. For this reason, as a program becomes more mature, some sponsors may reduce exposure to investment risk by reducing the overall equity allocation in the fund. This can help shield the assets that are relied on to make benefit payments from short-term volatility in equity markets.

Sensitivity Analysis of the Actuarially Determined Contribution

The measurement of the program liabilities is dependent on the actuarial assumptions used to model future events. To the degree that actual experience differs from the assumptions used, actuarial gains and losses will result, causing the program contribution to be lower or higher. The table below illustrates how the program contribution and funded ratio could be affected if there were deviations in the assumed rate of investment return, entitled participant mortality, or the overall level of program assets. Future experience may vary significantly from both our current assumptions and the scenarios illustrated below.

<u>Assumption</u>	<u>Adjustment</u>	<u>Actuarially Determined Contribution</u>	<u>Funded Ratio</u>
Current	None	\$152,063	93%
Rate of Investment Return	Decrease from 5.50% to 5.25%	\$166,000	90%
Rate of Investment Return	Decrease from 5.50% to 5.00%	\$179,000	87%
Entitled Participant Mortality Rates	Increase of 10%	\$145,000	95%
Entitled Participant Mortality Rates	Decrease of 10%	\$161,000	91%
12/31/2019 Market Value of Assets	Decrease of 10%	\$161,000	84%

¹ For measurement purposes, the support ratio is defined as the ratio of entitled and terminated vested participants to the active and inactive participants. Penflex, Inc.

Town of Carmel
Service Award Program
Carmel Fire Protection District No. 1

Exhibit X

Statement of Plan Net Assets

	For Plan Year Ending	
	<u>12/31/2019</u>	<u>12/31/2018</u>
<u>Assets</u>		
Share of Glens Falls National Bank Trust	\$2,898,511.98	\$2,347,555.38
Receivables		
Sponsor contribution	\$0.00	\$0.00
Interest and dividends	\$0.00	\$0.00
Total	\$0.00	\$0.00
Insurance company contracts	\$0.00	\$0.00
Total Assets	\$2,898,511.98	\$2,347,555.38
<u>Liabilities</u>		
Benefits payable to K. McCarthy \$220 since 11/15	(\$11,000.00)	(\$8,360.00)
Benefits payable to W. Owsiany \$260 since 11/19	(\$520.00)	\$0.00
Benefits payable to C. Liggio \$140 since 10/16	(\$5,460.00)	(\$3,780.00)
Benefits payable M. Kilker \$220 since 5/19	(\$1,760.00)	\$0.00
Benefits payable to J. Peterson \$100 since 12/14	(\$6,100.00)	(\$4,900.00)
Total Liabilities	(\$24,840.00)	(\$17,040.00)
Net Program Assets	\$2,873,671.98	\$2,330,515.38

Town of Carmel
Service Award Program
Carmel Fire Protection District No. 1

Exhibit XI

Statement of Changes in Plan Net Assets

	For Plan Year Ending	
	<u>12/31/2019</u>	<u>12/31/2018</u>
<u>Additions</u>		
Sponsor contribution	\$280,000.00	\$260,000.00
Investment income		
Net appreciation/(depreciation) in market value of investments	\$401,741.03	(\$246,098.77)
Interest and dividends	\$48,829.14	\$95,719.58
Change in investment income receivable	\$0.00	\$0.00
Subtotal	<u>\$450,570.17</u>	<u>(\$150,379.19)</u>
Investment fees	(\$9,390.16)	(\$9,402.35)
Net investment income	<u>\$441,180.01</u>	<u>(\$159,781.54)</u>
Total Additions	\$721,180.01	\$100,218.46
<u>Deductions</u>		
Benefits paid	(\$169,080.00)	(\$162,200.00)
Change in benefits payable	(\$7,800.00)	(\$2,080.00)
Management fees	\$0.00	\$0.00
Administrative fees	<u>(\$1,143.41)</u>	<u>(\$1,209.00)</u>
Total Deductions	(\$178,023.41)	(\$165,489.00)
Net increase/(decrease)	\$543,156.60	(\$65,270.54)
<u>Net Program Assets</u>		
Beginning of year	\$2,330,515.38	\$2,395,785.92
End of year	<u>\$2,873,671.98</u>	<u>\$2,330,515.38</u>
Investment Rate of Return	19.0%	-6.6%

**Carmel Fire Protection District No. 1
Service Award Program**

Exhibit XII

Calculation of Actuarial Value of Assets

The Actuarial Value of Assets represents a smoothed value of program assets that is used in the calculation of the calculated program contribution. Investment gains or losses in relation to the assumed rate of return are spread out and recognized over a three-year period. This method results in more stable asset values and, ultimately, more stable contribution requirements.

<u>Plan Year Ending</u>	<u>Market Value of Assets</u>	<u>Sponsor Contributions</u>	<u>Benefits and Expenses</u>	<u>Expected Market Value Assets¹</u>	<u>Investment Gain/(Loss)²</u>	<u>Actuarial Value of Assets³</u>
12/31/2016	\$2,111,081	\$175,000	\$136,968	\$2,142,691	(\$31,611)	\$2,199,677
12/31/2017	\$2,395,786	\$210,000	\$150,261	\$2,288,549	\$107,237	\$2,334,832
12/31/2018	\$2,330,515	\$260,000	\$165,489	\$2,624,629	(\$294,114)	\$2,490,846
12/31/2019	\$2,873,672	\$280,000	\$178,023	\$2,563,437	\$310,235	\$2,764,887

¹ Expected Market Value of Assets = [Prior Year Market Value of Assets] x (1+i) + [Contributions] x (1+i)^{1/2} - [Benefits & Expenses] x (1+i)^{1/2}

² Investment Gain/(Loss) = [Market Value of Assets] - [Expected Market Value of Assets]

³ Actuarial Value of Assets = [Market Value of Assets] - (2/3) x [Current Year Investment Gain/(Loss)] - (1/3) x [Prior Year Investment Gain/(Loss)]

The value of i represents the Assumed Rate of Investment Return, currently 5.50%.

**Town of Carmel – Carmel Fire Protection District No. 1 Service Award Program
Summary of Program Provisions effective as of January 1, 2020**

Type of Program:	Defined Benefit
Effective Date:	January 1, 1991
Participant:	Individual who has satisfied the following eligibility requirements: must be at least 18 years old and earn one year of Service Credit
Entitlement Age (EA):	Later of age 60 or age upon earning first year of Service Credit
Monthly Accrual Rate:	\$20 per year of Service Credit
Service Credit:	One year of Service Credit for each calendar year with 50 or more points under the Point System
Prior Service Credit:	Maximum 1 year of credit for service prior to the Effective Date of the Program
Service Credit Maximum:	The maximum number of years of Service Credit a Participant may earn is 40 (including any Prior Service Credit)
Accrued Benefit:	Monthly Accrual Rate multiplied by years of Service Credit
Vesting:	A Participant becomes 100% vested upon earning 5 years of Service Credit, attaining the EA while an active member, becoming totally and permanently disabled, or upon death
Forfeiture Rule:	December 31 st of year in which membership ceases or 5 consecutive years without Service Credit
Forfeiture Restoration:	None allowed
Normal Form of Payment:	Lifetime monthly annuity guaranteed for 10 years
Optional Form of Payment:	None
Benefit Commencement:	The first day of the month coincident with or following the date on which the Participant attains the EA
Post-EA Accruals:	Service Credit earned in the year of attaining the EA is paid retroactive to the Benefit Commencement Date. Service Credit earned after the year of attaining the EA is paid beginning the January 1 st following the year in which it was earned
Pre-EA Total and Permanent Disability Benefit:	Lump sum equal to the actuarial present value of accrued benefit
Pre-EA Death Benefit:	Active participants: greater of actuarial present value of accrued benefit or \$10,000; all others: actuarial present value of accrued benefit
Post-EA Death Benefit:	Beneficiary has the option to continue monthly payments for the remainder of the 10-year guaranteed period or receive an actuarially equivalent lump sum

**Town of Carmel – Carmel Fire Protection District No. 1 Service Award Program
Actuarial Methods and Assumptions as of January 1, 2020**

Type of Program: Defined Benefit Service Award Program

Actuarial Cost Method: Attained Age Normal

Under the Attained Age Normal Cost Method, there are two components to the annual contribution each year. The first component, the Normal Cost, is equal to the level annual payment required to fund the current participants' projected benefits based on their service credit earned after the effective date of the Program and before the Entitlement Age. The second component, the annual amortization cost, equals the level annual payments required to fund the liabilities accrued due to (1) service credit earned before the effective date of the Program, (2) service credit earned after attainment of the Entitlement Age, or (3) other unfunded accrued liability over the amortization period(s).

Under the Attained Age Normal Cost Method, the unfunded accrued liability is calculated using the Unit Credit Cost Method. All other calculations proceed like the Frozen Initial Liability Cost Method.

Amortization period for unfunded program liability as of 1/1/2016: 15 years, closed

Amortization period for post-EA service liability: 3 years, closed

Market Value of Assets: Assets are valued at fair market value; insurance contracts are valued at contract value. Assets are adjusted for benefits payable.

Actuarial Value of Assets: A smoothed market value of assets is calculated by phasing in gains and losses in relation to the assumed rate of return over a three-year period.

Actuarial Assumptions

Valuation Date: January 1, 2020

Plan Year: January 1, 2019 – December 31, 2019

Assumed Investment Rate of Return: 5.50%, net of investment expenses

Pre-Entitlement Age Mortality Table: RP-2014 Male Mortality Table without projection for calculation of Pre-EA self-insured death benefit only

Post-Entitlement Age Mortality Table: RP-2014 Male Mortality Table without projection

Valuation Age: Exact age on the valuation date, with annuity values linearly interpolated between whole ages

Contribution Timing Adjustment: Made 24 months after the valuation date

Entitlement Rate: 100% at Entitlement Age

Realization Rate for Active Participants: 100% to Entitlement Age for those who have earned at least one year of service credit in the prior three years; 0% otherwise

Withdrawal Rates: None

Administrative Cost: Fees paid from the Trust Fund are reimbursed back to the Fund as part of the calculated program contribution

Death Benefit: The minimum \$10,000 Pre-EA active member death benefit is funded by the program

Glossary of Annual Report Terms

Actuarial Accrued Liability:	The portion of the Present Value of Benefits that is attributed to past service credit representing award payments that have already been earned by participants.
Actuarial Assumption:	Assumption as to the occurrence of future events affecting program costs, such as: mortality, withdrawal, or rate of investment earnings on Trust Fund assets.
Actuarial Cost Method:	A procedure for allocating the Present Value of Benefits to current and future years which helps determine how much to contribute to the Trust Fund each year.
Actuarial Experience:	The actual events that occur each year affecting participants and assets, measured in comparison to the Actuarial Assumptions.
Actuarial Value of Assets:	A smoothed value of Net Program Assets in which investment gains or losses in relation to the assumed rate of investment return are spread out and recognized over a period of time in order to reduce year-to-year volatility in the calculated contribution.
Amortization Payment:	The annual payment along with interest that is included in the calculated contribution, which will fully pay off a liability amount over the Amortization Period.
Amortization Period:	The number of years over which the liability will be fully paid.
Funded Ratio:	The Net Program Assets divided by the Actuarial Accrued Liability.
Mortality Table:	Contains the expected death rates of participants.
Net Program Assets:	The fair market value of assets at the valuation date, adjusted for benefits payable. Insurance contracts are valued at contract value.
Normal Cost:	The annual cost calculated, under the Actuarial Cost Method, to fund the current accruals.
Post-Entitlement Age Liability:	The Present Value of Benefits for participants who have attained entitlement age, begun collecting benefits and earn service credit.
Present Value of Benefits:	The amount needed to provide future payments discounted using an assumed interest rate and other Actuarial Assumptions. In other words, it is the value that would have to be invested on the valuation date so that the amount invested plus investment earnings would provide enough assets to pay all projected benefits when due.
Temporary Annuity:	The present value of an annuity of 1 per year over the expected future service of an active participant.
Unfunded Actuarial Accrued Liability:	The excess of the Actuarial Accrued Liability over the Net Program Assets.

Glossary of Annual Report Terms

Actuarial Accrued Liability:	The portion of the Present Value of Benefits that is attributed to past service credit representing award payments that have already been earned by participants.
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Amortization Payment:	The annual payment along with interest that is included in the calculated contribution, which will fully pay off a liability amount over the Amortization Period.
Amortization Period:	The number of years over which the liability will be fully paid.
Funded Ratio:	The Net Program Assets divided by the Actuarial Accrued Liability.
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Normal Cost:	The annual cost calculated, under the Actuarial Cost Method, to fund the current accruals.
Post-Entitlement Age Liability:	The Present Value of Benefits for participants who have attained entitlement age, begun collecting benefits and earn service credit.
Present Value of Benefits:	The amount needed to provide future payments discounted using an assumed interest rate and other Actuarial Assumptions. In other words, it is the value that would have to be invested on the valuation date so that the amount invested plus investment earnings would provide enough assets to pay all projected benefits when due.
Temporary Annuity:	The present value of an annuity of 1 per year over the expected future service of an active participant.
Unfunded Actuarial Accrued Liability:	The excess of the Actuarial Accrued Liability over the Net Program Assets.

ANNUAL REPORT

TOWN OF CARMEL
CARMEL FIRE PROTECTION DISTRICT NO. 2
SERVICE AWARD PROGRAM

ACTUARIAL VALUATION
AS OF JANUARY 1, 2020

PENFLEX, INC.

SERVICE AWARD PROGRAM SPECIALISTS

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Serving your volunteers since 1990

CARMEL FIRE PROTECTION DISTRICT NO. 2 SERVICE AWARD PROGRAM

JANUARY 1, 2020 ANNUAL REPORT COMMENTARY

It is a pleasure to present the January 1, 2020 Annual Report of the Carmel Fire Protection District No. 2 Service Award Program. The following commentary provides a summary of key results from the Annual Report. Please refer to the full set of corresponding Annual Report exhibits for Program cost calculation details.

Calculated Program Contribution and Plan Funding

The program contribution to be made to the Trust Fund in 2021 is \$166,606. This amount includes reimbursement of fees paid from the Trust Fund during 2019. It also includes a component for funding the \$10,000 minimum death benefit for pre-entitlement age participants. Please see Exhibit I of the Annual Report for a complete breakdown of how the contribution requirement is calculated.

Last year's Annual Report determined \$180,651 to be the program contribution to be made to the Trust Fund in 2020. Please make this contribution as soon as possible, if you have not already done so.

The contribution due in 2021 is a decrease of about \$14,000 compared to the contribution due in 2020. The Town made a contribution of \$295,000 in 2019, exceeding the calculated amount of \$179,106. This continued practice of providing additional funding has helped keep calculated contributions lower than what they otherwise would have been. Favorable investment performance during the year has helped to lower the contribution. Finally, a decrease in the number of participants earning service credit during the year has also resulted in a contribution decline. Prospectively, the contribution may increase as participants, particularly those who are already entitled and receiving benefits, continue to earn service credit.

The Trust Fund's investment return for 2019 was 19.0%, resulting in an investment gain when compared to the 5.50% rate of return assumption used to value the plan liabilities. The five-year annualized rate of return on Trust Fund investments is 4.1%, which still lags behind the rate of return assumption. The three-year asset smoothing method defers some of the investment gain over the next two years, helping to reduce volatility in current and future contribution requirements.

The funded ratio is 98% as of January 1, 2020, compared to 82% as of January 1, 2019. This ratio of the Trust Fund assets to the actuarial accrued liability measures the progress in funding the service awards that have been promised. The increase in the funded ratio is due to the program contribution and 2019's investment return, which was higher than the assumed rate of return of 5.50%. The funded ratio will naturally fluctuate from year-to-year as the Trust Fund assets move up or down, however, an overall upward trend in this measure is ideal. Provided calculated program contributions continue to be made annually, we do expect the funded ratio to remain near 100%.

The remaining balance of the Program's January 1, 2016 unfunded liability continues to be amortized with 11 years remaining in the original 15-year schedule. The total unfunded liability for the Program is \$76,602 as of January 1, 2020.

Participant Activity during 2019

2020 → 295,000 Budget 2021 → 305,000

Non-vested participant Jamie Fieldale left the fire department during 2019. Consequently, his accrued Service Awards and service credit have been completely and permanently forfeited as of December 31, 2019.

CARMEL FIRE PROTECTION DISTRICT NO. 2 SERVICE AWARD PROGRAM
JANUARY 1, 2020 ANNUAL REPORT COMMENTARY

Clarissa and Claudia Zamora had five consecutive years without service credit and were therefore deemed as non-vested terminations. Their Service Awards and service credit have been completely and permanently forfeited as of December 31, 2019.

Post-entitlement age participant Max Moreno died. Since he had already received 120 guaranteed monthly payments prior to his death, there were no death benefits payable.

Participant William Frattarola reached the entitlement age in 2019 and began to receive his monthly Service Awards effective June 1, 2019.

Participants Edward Scott and Thomas Tornatore also reached the entitlement age but have not completed a payment commencement form. Please have them complete a form and mail them to Penflex.

Participants Bryan Bennett, Michael Lavin, Christopher Roberto, Christopher Shkreli and Jack Zheng were reported as being on Military Leave. In order to be awarded Service Credit for the military service, a participant must again become an Eligible Firefighter of the program within one year after the military leave expires and subsequently earn a year of Service Credit.

**Carmel Fire Protection District No. 2 Service Award Program
1/1/2020 FACT SHEET**

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Net Program Assets (A)</u>	<u>Actuarial Accrued Liability (B)</u>	<u>Unfunded Liability (B) - (A)</u>	<u>Funded Ratio (A) ÷ (B)</u>
1/1/2016 *	\$2,589,664	\$3,224,817	\$635,153	80%
1/1/2017 **	\$2,713,436	\$3,367,011	\$653,575	81%
1/1/2018	\$3,046,529	\$3,462,057	\$415,528	88%
1/1/2019	\$2,939,988	\$3,570,923	\$630,935	82%
1/1/2020	\$3,584,671	\$3,661,273	\$76,602	98%

Comparison of Costs

<u>Actuarial Valuation Date</u>	<u>Calculated Contribution (C)</u>	<u>Sponsor Contribution (D)</u>	<u>Excess/(Deficit) Contribution (D) - (C)</u>	<u>Date(s) of Contribution</u>
1/1/2016 *	\$211,812	\$225,000	\$13,188	9/18/2017
1/1/2017 **	\$181,473	\$275,000	\$93,527	9/12/2018
1/1/2018	\$179,106	\$295,000	\$115,894	10/3/2019
1/1/2019	\$180,651	To be determined	To be determined	Due in 2020
1/1/2020	\$166,606	To be determined	To be determined	Due in 2021

Investment Rate of Return

2015: -4.4%	2016: 4.1%	2017: 10.7%	2018: -6.6%	2019: 19.0%
5-year Average Rate of Return: 4.1%				

Program Participant Breakdown

	<u>As of 1/1/2019</u>	<u>As of 1/1/2020</u>
Entitled participants (post-EA)	43	45
Active participants (pre-EA)	75	73
Inactive participants (pre-EA)	22	26
Terminated vested participants (pre-EA)	40	39
Total	180	183
Pre-EA participants earning service credit	53	47
Post-EA participants earning service credit	18	19
Total	71	66
Non-vested terminations	3	3

* The assumed rate of investment return was lowered from 6.00% to 5.50%.

** The mortality rates were changed to the RP2014 Male Mortality Table.

**Carmel Fire Protection District No. 2
Service Award Program**

Exhibit I

Summary of Plan Year Actuarial Cost Calculations

Components of 2021 Actuarially Determined Program Contribution

(1) Present Value of Accrued Benefits (Entitled):	\$1,918,356
(2) Present Value of Projected Benefits (Active):	\$1,964,602
(3) Present Value of Accrued Benefits (Inactive):	\$476,372
(4) Present Value of Accrued Benefits (Terminated Vested):	\$493,362
(5) Separately Amortized Unfunded Program Liability:	\$512,075
(6) Separately Amortized Post-Entitlement Age Liability:	\$84,065
(7) Actuarial Value of Assets 12/31/2019:	\$3,448,988
(8) Program Contribution due in 2020:	\$180,651
(9) Average Temporary Annuity:	13.73761
(10) Normal Cost: $[(1)+(2)+(3)+(4)-(5)-(6)-(7)-(8)] \div (9)$	\$45,635
(11) Unfunded Liability Amortization Payment:	\$59,979
(12) Post-Entitlement Age Amortization Payment:	\$42,366
(13) Self-Insured \$10,000 Minimum Death Benefit:	\$272
(14) Reimbursement of Program Fees:	\$1,436
(15) Contribution Timing Adjustment:	\$16,918
Calculated Program Contribution due in 2021: $(10)+(11)+(12)+(13)+(14)+(15)$	\$166,606

**Carmel Fire Protection District No. 2
Service Award Program**

Exhibit VIII

Projection of Program Payments and Trust Fund Assets

Projected contributions are based on current plan provisions and actuarial assumptions that are assumed to be precisely realized. Changes in plan provisions or actuarial assumptions, as well as actual experience, will produce gains and losses which, in turn, result in contribution requirements that may be higher or lower.

Projections are based on the assumption that volunteers remain active until Entitlement Age and earn a year of service credit in every future year. It is also assumed that participants will survive to collect their monthly payments. Estimates should be used as a rough guide for future contribution requirements.

Current Assumed Rate of Investment Return: 5.50%

Plan Year	January 1st Trust Fund Balance	Service Award Program Payments	Actuarially Determined Contribution
2020	\$3,584,671	\$211,780	\$180,651
2021	\$3,749,855	\$219,160	\$166,606
2022	\$3,902,117	\$230,320	\$172,000
2023	\$4,056,831	\$252,160	\$175,000
2024	\$4,200,703	\$260,460	\$180,000

Note: Contributions for plan years 2020 and 2021 represent actual calculations. The Projected Trust Fund Balance is calculated based on the Calculated Program Contribution (does not incorporate any excess contribution). Projected Monthly Service Award Payments are calculated based on the normal form of payment: 10 year certain and life annuity.

**Carmel Fire Protection District No. 2
Service Award Program**

Exhibit IX

Risk Assessment, Maturity Measures and Sensitivity Analysis

Defined benefit Length of Service Award Programs (LOSAPs) are exposed to various risks that can affect program funding and calculated contributions. The three most significant risks that LOSAPs are exposed to are:

- 1) Investment Risk: the potential that investment returns will be different than expected. In general, this type of risk will increase as the percentage of equity assets in a portfolio increases.
- 2) Longevity Risk: the potential that mortality experience will be different than expected. For instance, if participants live substantially longer than anticipated, actual program costs will be higher as a result.
- 3) Contribution Risk: the potential that the program sponsor fails to make the full actuarially determined contribution. If the appropriate contributions are not made annually, the program may become underfunded and, eventually, unable to pay promised benefits.

When deciding how much risk taking is appropriate, program sponsors can consider the level of plan maturity. When a program is first established, it will typically have zero or very few entitled participants. This means that there is relatively little cash outflow in the form of benefit payments and a large amount of cash inflow in the form of program contributions. As the program matures, the number of entitled and terminated vested participants will exceed the active participants, resulting in a support ratio that is greater than one. More mature plans will use a larger percentage of assets to make benefit payments, thereby making them more susceptible to volatility in asset values.

Plan Year	(A)	(B)	(C)	Maturity Measures		
	Benefit Payments	Net Program	Trust Fund	(A) / (B)	(A) / (C)	Support
<u>Ending</u>	<u>& Expenses</u>	<u>Assets</u>	<u>Contribution</u>	<u>Assets</u>	<u>Contributions</u>	<u>Ratio¹</u>
2015	\$188,151	\$2,589,664	\$207,000	7.3%	90.9%	0.83
2016	\$185,653	\$2,713,436	\$207,000	6.8%	89.7%	0.82
2017	\$178,656	\$3,046,529	\$225,000	5.9%	79.4%	0.82
2018	\$183,356	\$2,939,988	\$275,000	6.2%	66.7%	0.86
2019	\$202,176	\$3,584,671	\$295,000	5.6%	68.5%	0.85

In general, the maturity measures shown above will increase over time as the number of entitled participants increases relative to active participants. In the early years of a program, when the plan is less mature, the ratio of benefit payments to program contributions will be low - less than 100% - indicating positive net cash flow into the program. A fund with positive net cash flow can better tolerate the volatility of investment risk since it will have a longer time horizon to make up for a drop in asset value than a fund with negative cash flow. For this reason, as a program becomes more mature, some sponsors may reduce exposure to investment risk by reducing the overall equity allocation in the fund. This can help shield the assets that are relied on to make benefit payments from short-term volatility in equity markets.

Sensitivity Analysis of the Actuarially Determined Contribution

The measurement of the program liabilities is dependent on the actuarial assumptions used to model future events. To the degree that actual experience differs from the assumptions used, actuarial gains and losses will result, causing the program contribution to be lower or higher. The table below illustrates how the program contribution and funded ratio could be affected if there were deviations in the assumed rate of investment return, entitled participant mortality, or the overall level of program assets. Future experience may vary significantly from both our current assumptions and the scenarios illustrated below.

<u>Assumption</u>	<u>Adjustment</u>	<u>Actuarially Determined Contribution</u>	<u>Funded Ratio</u>
Current	None	\$166,606	98%
Rate of Investment Return	Decrease from 5.50% to 5.25%	\$183,000	95%
Rate of Investment Return	Decrease from 5.50% to 5.00%	\$200,000	91%
Entitled Participant Mortality Rates	Increase of 10%	\$158,000	100%
Entitled Participant Mortality Rates	Decrease of 10%	\$176,000	96%
12/31/2019 Market Value of Assets	Decrease of 10%	\$176,000	88%

¹ For measurement purposes, the support ratio is defined as the ratio of entitled and terminated vested participants to the active and inactive participants. Penflex, Inc.

Town of Carmel
Service Award Program
Carmel Fire Protection District No. 2

Exhibit X

Statement of Plan Net Assets

	For Plan Year Ending	
	<u>12/31/2019</u>	<u>12/31/2018</u>
<u>Assets</u>		
Share of Glens Falls National Bank Trust	\$3,595,191.44	\$2,939,988.44
Receivables		
Sponsor contribution	\$0.00	\$0.00
Interest and dividends	\$0.00	\$0.00
Total	<u>\$0.00</u>	<u>\$0.00</u>
Insurance company contracts	\$0.00	\$0.00
Total Assets	\$3,595,191.44	\$2,939,988.44
<u>Liabilities</u>		
Benefits payable to W. Nikisher \$220 since 1/19	(\$2,640.00)	\$0.00
Benefits payable to J. Smith \$340 since 1/19	(\$4,080.00)	\$0.00
Benefits payable to T. Tornatore \$140 since 6/19	(\$980.00)	\$0.00
Benefits payable W. Frattarola \$120 since 6/19	(\$840.00)	\$0.00
Benefits payable to E. Scott \$660 since 10/19	(\$1,980.00)	\$0.00
January payments made prior December	\$0.00	\$0.00
Total Liabilities	<u>(\$10,520.00)</u>	<u>\$0.00</u>
Net Program Assets	\$3,584,671.44	\$2,939,988.44

Town of Carmel
Service Award Program
Carmel Fire Protection District No. 2

Exhibit XI

Statement of Changes in Plan Net Assets

	For Plan Year Ending	
	<u>12/31/2019</u>	<u>12/31/2018</u>
<u>Additions</u>		
Sponsor contribution	\$295,000.00	\$275,000.00
Investment income		
Net appreciation/(depreciation)		
in market value of investments	\$502,544.75	(\$306,363.45)
Interest and dividends	\$61,074.40	\$120,031.88
Change in investment income receivable	\$0.00	\$0.00
Subtotal	<u>\$563,619.15</u>	<u>(\$186,331.57)</u>
Investment fees	(\$11,760.56)	(\$11,852.66)
Net investment income	<u>\$551,858.59</u>	<u>(\$198,184.23)</u>
Total Additions	\$846,858.59	\$76,815.77
<u>Deductions</u>		
Benefits paid	(\$190,220.00)	(\$182,100.00)
Change in benefits payable	(\$10,520.00)	\$0.00
Management fees	\$0.00	\$0.00
Administrative fees	<u>(\$1,435.59)</u>	<u>(\$1,256.00)</u>
Total Deductions	(\$202,175.59)	(\$183,356.00)
Net increase/(decrease)	\$644,683.00	(\$106,540.23)
<u>Net Program Assets</u>		
Beginning of year	\$2,939,988.44	\$3,046,528.67
End of year	<u>\$3,584,671.44</u>	<u>\$2,939,988.44</u>
Investment Rate of Return	19.0%	-6.6%

**Carmel Fire Protection District No. 2
Service Award Program**

Exhibit XII

Calculation of Actuarial Value of Assets

The Actuarial Value of Assets represents a smoothed value of program assets that is used in the calculation of the calculated program contribution. Investment gains or losses in relation to the assumed rate of return are spread out and recognized over a three-year period. This method results in more stable asset values and, ultimately, more stable contribution requirements.

<u>Plan Year Ending</u>	<u>Market Value of Assets</u>	<u>Sponsor Contributions</u>	<u>Benefits and Expenses</u>	<u>Expected Market Value Assets¹</u>	<u>Investment Gain/(Loss)²</u>	<u>Actuarial Value of Assets³</u>
12/31/2015	\$2,589,664	\$207,000	\$188,151	\$2,855,253	(\$265,589)	\$2,766,724
12/31/2016	\$2,713,436	\$207,000	\$185,653	\$2,754,022	(\$40,586)	\$2,829,023
12/31/2017	\$3,046,529	\$225,000	\$178,656	\$2,910,276	\$136,253	\$2,969,222
12/31/2018	\$2,939,988	\$275,000	\$183,356	\$3,308,218	(\$368,230)	\$3,140,057
12/31/2019	\$3,584,671	\$295,000	\$202,176	\$3,197,031	\$387,641	\$3,448,988

¹ Expected Market Value of Assets = [Prior Year Market Value of Assets] x (1+i) + [Contributions] x (1+i)^{1/2} - [Benefits & Expenses] x (1+i)^{1/2}

² Investment Gain/(Loss) = [Market Value of Assets] - [Expected Market Value of Assets]

³ Actuarial Value of Assets = [Market Value of Assets] - (2/3) x [Current Year Investment Gain/(Loss)] - (1/3) x [Prior Year Investment Gain/(Loss)]

The value of i represents the Assumed Rate of Investment Return, currently 5.50%.

**Town of Carmel – Carmel Fire Protection District No. 2 Service Award Program
Summary of Program Provisions effective as of January 1, 2020**

Type of Program:	Defined Benefit
Effective Date:	January 1, 1991
Participant:	Individual who has satisfied the following eligibility requirements: must be at least 18 years old and earn one year of Service Credit
Entitlement Age (EA):	Later of age 60 or age upon earning first year of Service Credit
Monthly Accrual Rate:	\$20 per year of Service Credit
Service Credit:	One year of Service Credit for each calendar year with 50 or more points under the Point System
Prior Service Credit:	Maximum 5 years of credit for service prior to the Effective Date of the Program
Service Credit Maximum:	The maximum number of years of Service Credit a Participant may earn is 40 (including any Prior Service Credit)
Accrued Benefit:	Monthly Accrual Rate multiplied by years of Service Credit
Vesting:	A Participant becomes 100% vested upon earning 5 years of Service Credit, attaining the EA while an active member, becoming totally and permanently disabled, or upon death
Forfeiture Rule:	December 31 st of year in which membership ceases or 5 consecutive years without Service Credit
Forfeiture Restoration:	None allowed
Normal Form of Payment:	Lifetime monthly annuity guaranteed for 10 years
Optional Form of Payment:	None
Benefit Commencement:	The first day of the month coincident with or following the date on which the Participant attains the EA
Post-EA Accruals:	Service Credit earned in the year of attaining the EA is paid retroactive to the Benefit Commencement Date. Service Credit earned after the year of attaining the EA is paid beginning the January 1 st following the year in which it was earned
Pre-EA Total and Permanent Disability Benefit:	Lump sum equal to the actuarial present value of accrued benefit
Pre-EA Death Benefit:	Active participants: greater of actuarial present value of accrued benefit or \$10,000; all others: actuarial present value of accrued benefit
Post-EA Death Benefit:	Beneficiary has the option to continue monthly payments for the remainder of the 10-year guaranteed period or receive an actuarially equivalent lump sum

**Town of Carmel – Carmel Fire Protection District No. 2 Service Award Program
Actuarial Methods and Assumptions as of January 1, 2020**

Type of Program: Defined Benefit Service Award Program

Actuarial Cost Method: Attained Age Normal

Under the Attained Age Normal Cost Method, there are two components to the annual contribution each year. The first component, the Normal Cost, is equal to the level annual payment required to fund the current participants' projected benefits based on their service credit earned after the effective date of the Program and before the Entitlement Age. The second component, the annual amortization cost, equals the level annual payments required to fund the liabilities accrued due to (1) service credit earned before the effective date of the Program, (2) service credit earned after attainment of the Entitlement Age, or (3) other unfunded accrued liability over the amortization period(s).

Under the Attained Age Normal Cost Method, the unfunded accrued liability is calculated using the Unit Credit Cost Method. All other calculations proceed like the Frozen Initial Liability Cost Method.

Amortization period for unfunded program liability as of 1/1/2016: 15 years, closed

Amortization period for post-EA service liability: 3 years, closed

Market Value of Assets: Assets are valued at fair market value; insurance contracts are valued at contract value. Assets are adjusted for benefits payable.

Actuarial Value of Assets: A smoothed market value of assets is calculated by phasing in gains and losses in relation to the assumed rate of return over a three-year period.

Actuarial Assumptions

Valuation Date:	January 1, 2020
Plan Year:	January 1, 2019 – December 31, 2019
Assumed Investment Rate of Return:	5.50%, net of investment expenses
Pre-Entitlement Age Mortality Table:	RP-2014 Male Mortality Table without projection for calculation of Pre-EA self-insured death benefit only
Post-Entitlement Age Mortality Table:	RP-2014 Male Mortality Table without projection
Valuation Age:	Exact age on the valuation date, with annuity values linearly interpolated between whole ages
Contribution Timing Adjustment:	Made 24 months after the valuation date
Entitlement Rate:	100% at Entitlement Age
Realization Rate for Active Participants:	100% to Entitlement Age for those who have earned at least one year of service credit in the prior three years; 0% otherwise
Withdrawal Rates:	None
Administrative Cost:	Fees paid from the Trust Fund are reimbursed back to the Fund as part of the calculated program contribution
Death Benefit:	The minimum \$10,000 Pre-EA active member death benefit is funded by the program

Glossary of Annual Report Terms

Actuarial Accrued Liability:	The portion of the Present Value of Benefits that is attributed to past service credit representing award payments that have already been earned by participants.
Actuarial Assumption:	Assumption as to the occurrence of future events affecting program costs, such as: mortality, withdrawal, or rate of investment earnings on Trust Fund assets.
Actuarial Cost Method:	A procedure for allocating the Present Value of Benefits to current and future years which helps determine how much to contribute to the Trust Fund each year.
Actuarial Experience:	The actual events that occur each year affecting participants and assets, measured in comparison to the Actuarial Assumptions.
Actuarial Value of Assets:	A smoothed value of Net Program Assets in which investment gains or losses in relation to the assumed rate of investment return are spread out and recognized over a period of time in order to reduce year-to-year volatility in the calculated contribution.
Amortization Payment:	The annual payment along with interest that is included in the calculated contribution, which will fully pay off a liability amount over the Amortization Period.
Amortization Period:	The number of years over which the liability will be fully paid.
Funded Ratio:	The Net Program Assets divided by the Actuarial Accrued Liability.
Mortality Table:	Contains the expected death rates of participants.
Net Program Assets:	The fair market value of assets at the valuation date, adjusted for benefits payable. Insurance contracts are valued at contract value.
Normal Cost:	The annual cost calculated, under the Actuarial Cost Method, to fund the current accruals.
Post-Entitlement Age Liability:	The Present Value of Benefits for participants who have attained entitlement age, begun collecting benefits and earn service credit.
Present Value of Benefits:	The amount needed to provide future payments discounted using an assumed interest rate and other Actuarial Assumptions. In other words, it is the value that would have to be invested on the valuation date so that the amount invested plus investment earnings would provide enough assets to pay all projected benefits when due.
Temporary Annuity:	The present value of an annuity of 1 per year over the expected future service of an active participant.
Unfunded Actuarial Accrued Liability:	The excess of the Actuarial Accrued Liability over the Net Program Assets.

9/9/2020 Work Session Agenda Item #3


Richard J. Franzetti, P.E.
Town Engineer



(845) 628-1500
(845) 628-2087
Fax (845) 628-7085

Office of the Town Engineer
60 McAlpin Avenue
Mahopac, New York 10541

MEMORANDUM

To: Carmel Town Board
From: Richard J. Franzetti P.E. Town Engineer 
Date: September 3, 2020
Re: Emergency Repairs/Services

This memorandum is being presented to the Town Board to advise the Board of emergency invoices that were submitted for payment in excess of \$5,000.00 for services rendered. The following provides a brief a summary of the work that was performed.

- CWD2 ~ Water Main Repair

On July 31, August 3 and August 5, 2020, Inframark, the operator for the CWD 2 alerted the Engineering Department that Kuck Excavating was called in the replace (2) leaking service lines at 7 & 9 Kyle Ct. Attached is the invoice in the amount of \$17,823.94 for these repairs, which included the dig up and locate of the main, and the replacement of the curb valves.

We request that this memorandum be put into the agenda as a matter of record.

09-02-2020 - EXHIBIT "B"

**Emergency Justification Form
Town of Carmel Procurement Policy**

Procurement Policy, Section VI: Emergency Procurement

Subdivision (4) of General Municipal Law §103 sets forth an exception to purchasing and bidding requirements for emergency situations

Department: Engineering

Vendor names: Kuck Excavating,

Nature of emergency: CWD 2 water main repair,

Estimated cost: \$17,823.94

There are three basic statutory criteria to be met in order to fall within the emergency purchase exception. State the basis for identifying an emergency purchase or service, check any that apply:

- The situation arose out of an accident or unforeseen occurrence or condition.
- Public buildings, public property, or the life, health, safety or property of the political sub-division's residents were affected.
- The situation required immediate action, which could not await competitive bidding.
- The emergency purchases or services exceeded **\$10,000** and will be submitted to the Town Board for presentation at a Town Board Meeting to acknowledge said emergency. A Town Board Resolution should be passed acknowledging the same.
- Other (provide explanation):

Purchasing Agent's signature for approval: 

Department Head's signature for approval: 

VENDOR CLAIM FORM

TOWN OF CARMEL
 TOWN HALL
 MAHOPAC, NEW YORK 10541

CLAIMANT'S
 NAME AND
 ADDRESS

ED KUCK EXCAVATING, INC.
 20 DAY ROAD
 CARMEL NY 10512

DEPARTMENT Engineering
 VENDOR TAX ID# 0670
 TOWN OF CARMEL TAX EXEMPT No. 15898

(Comptroller's Office Use Only)	
VOUCHER NO.	
PURCHASE ORDER NO.	
Date Voucher Received	
APPROPRIATION ACCT. NO.	AMOUNT
TOTAL CHARGES	
(Comptroller's Office Use Only)	
TOWN OF CARMEL	
PURCHASE ORDER NO.	

Date	Invoice Number	Description of Materials or Services	Unit Price	Amount
		EMERGENCY		
		Replace 2 leaking service lines		
8/5/2020	TOC-061-20	749 Kyle Ct.		17,823.94
		As per Engineering Dept.		
		7/31/2020 - 7 Hours		
		8/3/2020 - 8 Hours		
		8/5/2020 - 8 Hours		
		23 TOTAL HRS		
		CWD#2		
TOTAL				17,823.94

VENDOR'S / CLAIMANT'S CERTIFICATION

I, Edward L Kuck, certify that the above account in the amount of \$ 17,823.94 is true and correct; that the items, services and disbursements charged were rendered to or for the municipality on the dates stated; that no part has been paid or satisfied; that taxes, from which the municipality is exempt, are not included; and that the amount claimed is actually due.

8/5/2020 DATE Edward L Kuck SIGNATURE President TITLE

(Space below for Municipal Use)

<p>TOWN DEPARTMENT APPROVAL</p> <p>The above services or materials were rendered or furnished to the municipality on the date started and the charges are correct.</p> <p>_____ DATE _____ AUTHORIZED OFFICIAL</p>	<p>APPROVAL FOR PAYMENT</p> <p>The claim is approved and ordered paid from the appropriations indicated above.</p> <p>_____ COMPTRROLLER, TOWN OF CARMEL</p> <p>_____ DATE AUDITED _____ CK NO</p>
--	--

Ed Kuck Excavating Inc20 Day Road
Carmel, NY 10512

INV # TOC-061-20

CWD # 2

REQ #

Vendor 0670

Tax ID - 133851002

Attention: Rob Vara, ENGINEERING
TOWN OF CARMEL**EMERGENCY REPLACE 2 LEAKING SERVICE LINES**

Respond as per: ENGINEERING DEPT

Job Location: 7 & 9 KYLE COURT

Work Completed;8/5/2020

Start time: 7-31, 8/3/, 8/5/2020

HOURS 7/31- 7 HRS 8/3 – 8 HRS 8/5-8 HRS

23 TOTAL HOURS

Job Description:**DAY 1 SAW CUT ROAD, LOCATE SERVICE LINE DUG UP MAIN TO FIND SERVICE CONNECTIONS****DAY 2 DUG TRENCH FROM MAIN ACROSS CUL-DE-SAC TO EDGE OF PROPERTY SHOULDER- RAN 2-2" CTS- SLEEVES
BACKFILLED ROAD WITH ITEM 4 AND COMPACT****DAY 3 DUG UP BOTH CURB BOXES ON PROPERTY LINES-RAN NEW ¾ " COPPER FROM MAIN THROUGH NEW SLEEVES
TO BOTH HOUSE CURB VALVES. BACKFILLED AND COMPACT*****NEEDS BLACKTOP AND LAWN RESTORATION**

Materials / Equipment/ Labor	Total Hrs,yds,qty	Price per yd, qty, day	Total
Track Hoe MR55	3 DAYS	\$85.00 per hour	1955.00
Dump Truck	3 DAYS	\$90.00 per hour	2070.00
Support Vehicle	3 Days	\$155.00	465.00
Chop Saw	1 day /Day rate	\$ 70.00	70.00
Jumping Jack	2 Days / Day rate	\$70.00	140.00
Plate tamper	Day rate	\$70.00	
Mud Sucker	Day rate	\$70.00	
Locater	Day rate	\$70.00	
Machine Hammer	Day rate	\$250.00	
Machine operator	23 Hrs X 1 man	\$184.18	4236.14
Laborers	23 Hrs X 2 men	\$159.30	7327.80
Item 4	39 yards	\$40.00 per yard	1560.00
Seed		\$96.00 bag	
Top soil		\$50.00	
Blacktop		\$114.00 per ton	
Cold Patch		\$140.00 per ton	
Hay		\$15.36 bag	
Total			17,823.94

Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number.

NAME OF CONTRACTOR OR SUBCONTRACTOR ADDRESS 20 DAY ROAD CARMEL NY 10512 OMB No.: 1235-0008 Expires: 04/30/2021

ED KUCK EXCAVATING INC PROJECT AND LOCATION TOWN OF CARMEL PROJECT OR CONTRACT NO. CWD #2 T0C-061-20-74 Kuck CT

PAYROLL NO. T0C- FOR WEEK ENDING 8/7/2020

(1) NAME AND INDIVIDUAL IDENTIFYING NUMBER (e.g., LAST FOUR DIGITS OF SOCIAL SECURITY NUMBER) OF WORKER	(2) NO. OF WITH-HOLDING EXEMPTIONS	(3) WORK CLASSIFICATION	(4) DAY AND DATE							(5) TOTAL HOURS	(6) RATE OF PAY	(7) GROSS AMOUNT EARNED	(8) DEDUCTIONS				(9) NET WAGES PAID FOR WEEK	
			OT.	S	S	M	T	W	Th				FICA	WITH- HOLDING TAX	OTHER	TOTAL DEDUCTIONS		
SCOTT TOMPKINS 88 SOUTH WHITE ROCK ROAD HOLMES, NY 12531 0244		LABORER	o										955.19					
			s	7			8		8		23	41.57/19.47		447.87				
VICTOR JEREZ AGUILAR 6 NORTH RIDGE ROAD CARMEL, NY 10512		LABORER	o										955.15					
			s	7			8		8		23	41.57/18.32		53.36				
EDWARD L KUCK 34 SOMERSET ROAD MAHOPAC, NY 10512 4944		OPERATOR	o										1257.40					
			s	7			8		8		23	33.50/25.5		678.50				
EDWARD L KUCK 34 SOMERSET ROAD MAHOPAC, NY 10541		LABORER	o															
			s															
			o															
			s															
			o															
			s															
			o															
			s															

While completion of Form WH-347 is optional, it is mandatory for covered contractors and subcontractors performing work on Federally financed or assisted construction contracts to respond to the information collection contained in 29 C.F.R. §§ 3.3, 5.5(e). The Copeland Act (40 U.S.C. § 3145) contractors and subcontractors performing work on Federally financed or assisted construction contracts to "furnish weekly a statement with respect to the wages paid each employee during the preceding week." U.S. Department of Labor (DOL) regulations at 29 C.F.R. § 5.5(a)(3)(i) require contractors to submit weekly a copy of all payrolls to the Federal agency contracting for or financing the construction project, accompanied by a signed "Statement of Compliance" indicating that the payrolls are correct and complete and that each laborer or mechanic has been paid not less than the proper Davis-Bacon prevailing wage rate for the work performed. DOL and federal contracting agencies receiving this information review the information to determine that employees have received legally required wages and fringe benefits.

Public Burden Statement

We estimate that it will take an average of 55 minutes to complete this collection, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments regarding these estimates or any other aspect of this collection, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room S3502, 200 Constitution Avenue, N.W. Washington, D.C. 20210

Date 8/5/2020

I, ED KUCK PRESIDENT
 (Name of Signatory Party) (Title)

do hereby state:

(1) That I pay or supervise the payment of the persons employed by
ED KUCK EXCAVATING INC on the
 (Contractor or Subcontractor)

T.O.C.; that during the payroll period commencing on the
 (Building or Work)

31 day of July, 2020 and ending the 5 day of Aug, 2020
 all persons employed on said project have been paid the full weekly wages earned, that no rebates have
 been or will be made either directly or indirectly to or on behalf of said

ED KUCK EXCAVATING INC from the full
 (Contractor or Subcontractor)

weekly wages earned by any person and that no deductions have been made either directly or indirectly
 from the full wages earned by any person, other than permissible deductions as defined in Regulations, Part
 3 (29 C.F.R. Subtitle A), issued by the Secretary of Labor under the Copeland Act, as amended (48 Stat. 948,
 63 Stat. 108, 72 Stat. 967; 76 Stat. 357; 40 U.S.C. § 3145), and described below:

(2) That any payrolls otherwise under this contract required to be submitted for the above period are
 correct and complete; that the wage rates for laborers or mechanics contained therein are not less than the
 applicable wage rates contained in any wage determination incorporated into the contract; that the classifications
 set forth therein for each laborer or mechanic conform with the work he performed.

(3) That any apprentices employed in the above period are duly registered in a bona fide apprenticeship
 program registered with a State apprenticeship agency recognized by the Bureau of Apprenticeship and
 Training, United States Department of Labor, or if no such recognized agency exists in a State, are registered
 with the Bureau of Apprenticeship and Training, United States Department of Labor.

(4) That:
 (a) WHERE FRINGE BENEFITS ARE PAID TO APPROVED PLANS, FUNDS, OR PROGRAMS

— in addition to the basic hourly wage rates paid to each laborer or mechanic listed in
 the above referenced payroll, payments of fringe benefits as listed in the contract
 have been or will be made to appropriate programs for the benefit of such employees,
 except as noted in section 4(c) below.


(b) WHERE FRINGE BENEFITS ARE PAID IN CASH

— Each laborer or mechanic listed in the above referenced payroll has been paid,
 as indicated on the payroll, an amount not less than the sum of the applicable
 basic hourly wage rate plus the amount of the required fringe benefits as listed
 in the contract, except as noted in section 4(c) below.

(c) EXCEPTIONS

EXCEPTION (CRAFT)	EXPLANATION

REMARKS:

NAME AND TITLE ED KUCK - PRESIDENT	SIGNATURE 
---------------------------------------	--

THE WILLFUL FALSIFICATION OF ANY OF THE ABOVE STATEMENTS MAY SUBJECT THE CONTRACTOR OR
 SUBCONTRACTOR TO CIVIL OR CRIMINAL PROSECUTION. SEE SECTION 1001 OF TITLE 18 AND SECTION 231 OF TITLE
 31 OF THE UNITED STATES CODE.



TOWN OF CARMEL HIGHWAY DEPARTMENT

Carmel Highway Department
55 McAlpin Avenue
Mahopac, NY 10541
MICHAEL SIMONE
Superintendent of Highways
845.628.7474
FAX 845.628.1471
MSimone@bestweb.net

FROM THE DESK OF: *Michael Simone*

TO: SUPERVISOR KENNETH SCHMITT
TOWN BOARD
DATE: SEPTEMBER 2, 2020
RE: REQUEST TO DISPOSE OF EQUIPMENT

I am requesting the authorization to dispose of the following:

Description	Hwy ID	VIN Number
2002 Chevy Utility	Truck #5	1GBJK34142E136192
2005 Int'l 4900 4X4 Dump	Truck #47	1HTWEAZR75J049753
1997 John Deere Loader	Loader #2	DW544GB560532
1994 Eager Beaver Roller	Road Crew	112RNG005RT035651

The above equipment has deteriorated and is beyond repair.

cc Comptroller MaryAnn Maxwell
Accounting Eileen Brennan
Supervisor Assistant Joanna Terilli

9/9/2020 Work Session Agenda Item # 5



TOWN OF CARMEL RECREATION & PARKS DEPARTMENT
SYCAMORE PARK, 790 LONG POND ROAD
MAHOPAC, NEW YORK 10541

JAMES R. GILCHRIST, CPRP, DIRECTOR

TELEPHONE: (845) 628-7888 FAX: (845) 628-2820

EMAIL: carmelrecreation@ci.carmel.ny.us

WEB: <http://www.carmelny.org>

DATE: September 4, 2020

TO: Carmel Town Board
 Carmel Town Hall

FROM: James R. Gilchrist, CPRP
 Director, Recreation and Parks

A handwritten signature in black ink, appearing to read "James R. Gilchrist", is written over the printed name and title in the "FROM:" field.

SUBJECT: Eagle Scout Project – Tree Bench at Sycamore Park

Eagle Scout candidate Chris Stiller has proposed to build a bench around a large tree trunk at Sycamore Park. It will be constructed of wood on cement pavers and surrounded with mulch.

Attached is an outline Chris presented to the Recreation and Parks Advisory Committee at the September 3rd meeting. This project was reviewed and unanimously approved by all members.

Please add this to the September 9, 2020 Town Board Work Session agenda and contact me with any questions.

/nls
Attachment

Material List

Legs

Stretchers

Girders

Bony Top Sats

On van zoe Bo ts

Pavers

1/2 yard Gravel

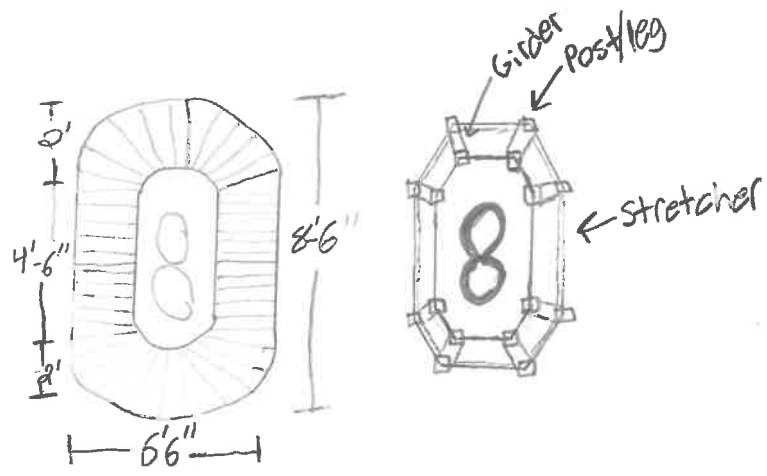
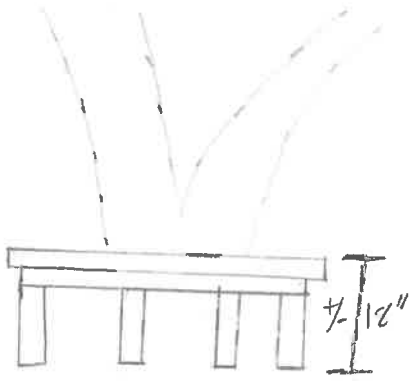
1 yard Mulch

Miscellaneous fasteners

Total \$700



Tree Bench



Material List

- Legs
 - stretchers
 - Girders
 - Benchtop slats
 - Galvanized Bolts
 - Cement pavers
 - 1/2 yard Gravel
 - 1 yard mulch
 - Miscellaneous fasteners
- Total - \$700

