



# TOWN OF BERKSHIRE

18 Railroad Avenue  
Berkshire, NY 13736

Phone 607-657-8678  
Fax 607-657-8678

April 20, 2015

- Call March Regular Meeting to Order
- Pledge of Allegiance
- Approval of Minutes – March 16, 2015 Regular Meeting
  
- **Privilege of the Floor**
  
- **Reports:**
  - County Planning Board – Tim Pollard
  - Highway Dept. – Karl Spoonhower
  - Town Attorney – Nick Canizio
  - Code Enforcement – Rachel Jacobs
  - Planning Board – Ken Ceurter
  - Town Clerk Report – Connie Liddington
  - Dog Control Officer – Ronald Raab
  - Justice Court – Charlie Brundza
  - Assessor Report – Mike Maxwell
  - Supervisor Report
  
- **Old Business:**
  - Schedule Public Hearing for May 18<sup>th</sup> at 6:30PM to amend Fire Prevention and Building Code to include Solar Grids
  
- **New Business:**
  
- **Board Concerns**
  
- **Approval of Warrants**
  
- **Adjournment**

Town of Berkshire  
Regular Meeting  
March 16, 2015  
Page 1

The Town of Berkshire held their regular monthly meeting on March 16, 2015, in the Board Room. Attending were: Fraser Williams, Ronald McEwen, Ronald Sharp, John Stoughton

Supervisor McEwen led the Pledge of Allegiance.

Fraser Williams seconded by Ronald Sharp made approval of minutes. Yes: Williams, McEwen, Sharp, and Stoughton. Ayes: Williams, McEwen, Sharp, and Stoughton. Noes, None. Carried.

Privilege of Floor: None

#### Reports:

- a. Co. Planning Board – absent
- b. Highway Dept, absent
- c. Town Atty. Letter From Dalton Engineering, can't out , Ash for monthly adjournment till April and Get rid of snow.
- d. Cod Enforcement- Attending school April 25
- e. Planning Board Meeting on March 10,
- f. Dog Control – absent
- g. Justice Court - absent
- h. Town Clerk – passed reports to Supervisor.
- i. Assessor absent

Old Business: Planning Board in developing a revised Comprehensive Plan.

Designates Planning Board to work on Revision of Berkshire Comprehensive Plan.

New Business

Board Concerns

Approval of Warrants

Highway Fund #31 - #41 \$48785.92

General Fund \$27 - #43 \$8466.22

Mooting to pay warrants made by John Stoughton seconded by Ronald Sharp.

Adjournment: Ron McEwen adjourns the meeting seconded by Ronald Sharp at 7:35 PM  
Constance M. Liddington  
Town Clerk

Town of Berkshire  
Balance Sheet  
As of March 31, 2015

	<u>Mar 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
A200 · Checking	4,827.45
A201 · Municipal Savings Account	274,259.96
A231 · Building Capital Reserve	2,459.92
<b>Total Checking/Savings</b>	<u>281,547.33</u>
<b>Other Current Assets</b>	
A430 · Due from other towns	303.60
<b>Total Other Current Assets</b>	<u>303.60</u>
<b>Total Current Assets</b>	<u>281,850.93</u>
<b>TOTAL ASSETS</b>	<u><u>281,850.93</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
A600 · Accounts Payable	-2,189.03
<b>Total Accounts Payable</b>	<u>-2,189.03</u>
<b>Other Current Liabilities</b>	
A602 · Stale Dated Checks	1,537.80
A690 · Holding Account	1,790.18
<b>Total Other Current Liabilities</b>	<u>3,327.98</u>
<b>Total Current Liabilities</b>	<u>1,138.95</u>
<b>Total Liabilities</b>	1,138.95
<b>Equity</b>	
A878 · Capital Reserve Building	2,459.92
A914 · Fund Balance Appropriated	36,000.00
A917 · Fund Balance Unappropriated	203,133.12
Net Income	39,118.94
<b>Total Equity</b>	<u>280,711.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>281,850.93</u></u>

## Town of Berkshire Profit & Loss Budget vs. Actual January through March 2015

TOTAL

	Mar 15	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>					
<b>A980 · Revenues</b>					
A1001.1 · Real Property Taxes	0.00	83,605.00	83,605.00	0.00	100.0%
A1090 · Interest & Penalty-Property Tax	734.62	734.62	3,500.00	-2,765.38	20.99%
A1120 · Sales Tax	8,691.91	19,186.82	100,000.00	-80,813.18	19.19%
A1170 · Franchises	0.00	0.00	5,500.00	-5,500.00	0.0%
A1255 · Clerk Fees	140.00	150.00	1,500.00	-1,350.00	10.0%
A1255.1 · Newsletter	0.00	0.00	1,000.00	-1,000.00	0.0%
A1550 · Dog Control Fees	0.00	0.00	700.00	-700.00	0.0%
A2401 · Interest & Earnings	4.72	14.22			
A2544 · Dog Licenses	33.50	74.50	800.00	-725.50	9.31%
A2555 · Building Permits	0.00	200.00	1,500.00	-1,300.00	13.33%
A2610 · Fines & Foreited Bail	849.00	1,586.36	8,000.00	-6,413.64	19.83%
A3001 · State Revenue Sharing	0.00	0.00	11,000.00	-11,000.00	0.0%
A3005 · Mortgage Tax	0.00	0.00	11,250.00	-11,250.00	0.0%
<b>Total A980 · Revenues</b>	<b>10,453.75</b>	<b>105,551.52</b>	<b>228,355.00</b>	<b>-122,803.48</b>	<b>46.22%</b>
<b>Total Income</b>	<b>10,453.75</b>	<b>105,551.52</b>	<b>228,355.00</b>	<b>-122,803.48</b>	<b>46.22%</b>
<b>Expense</b>					
<b>A522 · Expenditures</b>					
A1010.1 · Legislative Board PS	1,350.00	1,350.00	7,200.00	-5,850.00	18.75%
A1110.1 · Municipal Court PS	266.67	800.01	3,200.00	-2,399.99	25.0%
A1110.2 · Fines - State share	539.00	959.00	7,000.00	-6,041.00	13.7%
A1110.4 · Municipal Court CE	55.22	165.59	1,600.00	-1,434.41	10.35%
A1111.1 · Secretary to Justice	0.00	0.00	700.00	-700.00	0.0%
A1220.1 · Supervisor PS	433.33	1,299.99	5,200.00	-3,900.01	25.0%
A1220.4 · Supervisor CS	0.00	0.00	750.00	-750.00	0.0%
A1220.5 · Newsletter Expense	0.00	171.60	1,000.00	-828.40	17.16%
A1221.1 · Deputy Supervisor PS	0.00	0.00	100.00	-100.00	0.0%
A1315.1 · Bookkeeper PS	275.00	825.00	3,300.00	-2,475.00	25.0%
A1315.4 · Bookkeeper CS	100.00	599.97	1,000.00	-400.03	60.0%
A1355.1 · Assessors PS	341.67	1,025.01	4,100.00	-3,074.99	25.0%
A1355.2 · Board of Review	0.00	0.00	250.00	-250.00	0.0%
A1355.4 · Assessors CE	55.22	165.58	1,000.00	-834.42	16.56%
A1410.1 · Clerk PS	416.67	1,250.01	5,000.00	-3,749.99	25.0%
A1410.4 · Clerk CE	0.00	28.22	2,000.00	-1,971.78	1.41%
A1420.4 · Attorney CE	583.37	1,750.11	8,000.00	-6,249.89	21.88%
A1620.4 · Town Offices CE	1,184.43	2,670.61	10,000.00	-7,329.39	26.71%
A1680.4 · Informaton Technology CE	151.19	861.55	2,600.00	-1,738.45	33.14%
A1910.4 · Unallocated Insurance CE	30.90	30.90	22,900.00	-22,869.10	0.14%
A1920.4 · Municipal Association Dues CE	599.00	599.00	600.00	-1.00	99.83%
A1990.4 · Contingencies	0.00	0.00	4,000.00	-4,000.00	0.0%
A3510.1 · Dog Warden PS	183.33	549.99	2,200.00	-1,650.01	25.0%
A3510.4 · Dog Warden CE	701.55	719.70	1,000.00	-280.30	71.97%
A3650.4 · Demolition of Unsafe Buildings	0.00	0.00	3,000.00	-3,000.00	0.0%

## Town of Berkshire Profit & Loss Budget vs. Actual January through March 2015

	TOTAL				
	Mar 15	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
A4020.1 · Registrar Vital Statistics	0.00	0.00	35.00	-35.00	0.0%
A5010.1 · Highway & Street Admin PS	3,077.08	9,231.24	40,002.00	-30,770.76	23.08%
A5010.4 · Highway & Street Admin CE	0.00	0.00	300.00	-300.00	0.0%
A5132.4 · Garage CE	600.80	1,835.46	7,000.00	-5,164.54	26.22%
A5182.4 · Street Lighting	637.58	2,335.11	7,000.00	-4,664.89	33.36%
A6989.4 · Other Economic Dev.-REAP	277.00	277.00	277.00	0.00	100.0%
A7110.4 · Parks	0.00	0.00	3,500.00	-3,500.00	0.0%
A7320.4 · Joint Youth Project	0.00	0.00	1,350.00	-1,350.00	0.0%
A7410.4 · Library CE	0.00	8,500.00	8,500.00	0.00	100.0%
A7450.4 · Museum CE	0.00	120.00	120.00	0.00	100.0%
A7510.4 · Historian	0.00	0.00	100.00	-100.00	0.0%
A7610.4 · Northern Tioga Neighbor Network	0.00	0.00	250.00	-250.00	0.0%
A8010.1 · Code Enforcement PS	533.33	1,599.99	6,400.00	-4,800.01	25.0%
A8010.4 · Code Enforcement CE	192.24	192.24	2,000.00	-1,807.76	9.61%
A8020.4 · Planning CE	0.00	0.00	500.00	-500.00	0.0%
A8989.0 · Community Hall Renovation	1,500.00	1,500.00	1,500.00	0.00	100.0%
A9010.8 · State Retirement	0.00	0.00	15,404.00	-15,404.00	0.0%
A9030.8 · Social Security	566.64	1,447.49	5,300.00	-3,852.51	27.31%
A9040.8 · Workers Compensation	0.00	17,513.79	36,117.00	-18,603.21	48.49%
A9060.8 · Medical Insurance - Hwy Super	1,788.72	7,081.40	18,000.00	-10,918.60	39.34%
A9901.9 · Transfers to Highway Fund	0.00	0.00	13,000.00	-13,000.00	0.0%
<b>Total A522 · Expenditures</b>	<b>16,439.94</b>	<b>67,455.56</b>	<b>264,355.00</b>	<b>-196,899.44</b>	<b>25.52%</b>
<b>Total Expense</b>	<b>16,439.94</b>	<b>67,455.56</b>	<b>264,355.00</b>	<b>-196,899.44</b>	<b>25.52%</b>
<b>Net Ordinary Income</b>	<b>-5,986.19</b>	<b>38,095.96</b>	<b>-36,000.00</b>	<b>74,095.96</b>	<b>(105.82%)</b>

Town of Berkshire - Highway Fund  
**Balance Sheet**  
As of March 31, 2015

	<u>Mar 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
DA200 · Checking	7,282.39
DA201 · Municipal Savings Account	381,693.50
DA231 · Hwy Capital Reserve fund	106,932.00
DA231.1 · Sidewalk Reserve	14,000.00
<b>Total Checking/Savings</b>	<u>509,907.89</u>
<b>Total Current Assets</b>	<u>509,907.89</u>
<b>TOTAL ASSETS</b>	<u><u>509,907.89</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
DA600 · Accounts Payable	-891.49
<b>Total Accounts Payable</b>	<u>-891.49</u>
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	-9.99
DA602 · Stale Dated Checks	969.80
<b>Total Other Current Liabilities</b>	<u>959.81</u>
<b>Total Current Liabilities</b>	<u>68.32</u>
<b>Total Liabilities</b>	68.32
<b>Equity</b>	
DA878 · Capital Reserve-Hwy Equip	106,932.00
DA878.1 · Capital Reserve-Sidewalks	14,000.00
DA914 · Fund Balance Appropriated	63,000.00
DA917 · Fund Balance Unappropriated	83,469.96
<b>Net Income</b>	<u>242,437.61</u>
<b>Total Equity</b>	<u>509,839.57</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>509,907.89</u></u>

**Town of Berkshire - Highway Fund**  
**Profit & Loss Budget vs. Actual**  
January through March 2015

	TOTAL				
	Mar 15	Jan - Mar 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>					
<b>DA980 · Revenues</b>					
DA1001 · Real Property Taxes	0.00	338,100.00	338,100.00	0.00	100.0%
DA1120 · Non Property Taxes (Sales)	0.00	0.00	30,000.00	-30,000.00	0.0%
DA2401 · Income and Earnings	6.92	16.63			
DA3501 · CHIPS	12,177.45	12,177.45	94,000.00	-81,822.55	12.96%
DA5031 · Interfund Transfer from General	0.00	0.00	13,000.00	-13,000.00	0.0%
<b>Total DA980 · Revenues</b>	<b>12,184.37</b>	<b>350,294.08</b>	<b>475,100.00</b>	<b>-124,805.92</b>	<b>73.73%</b>
<b>Total Income</b>	<b>12,184.37</b>	<b>350,294.08</b>	<b>475,100.00</b>	<b>-124,805.92</b>	<b>73.73%</b>
<b>Expense</b>					
<b>DA522 · Expenditures</b>					
DA51101 · General Repairs - PR	0.00	0.00	86,024.00	-86,024.00	0.0%
DA51104 · General Repairs - CE	0.00	2,052.35	79,000.00	-76,947.65	2.6%
DA51122 · Capital Outlay CHIPS	0.00	0.00	94,000.00	-94,000.00	0.0%
DA51204 · Bridge CE	0.00	0.00	3,000.00	-3,000.00	0.0%
DA51302 · Mach-Equipment	32,266.00	32,266.00			
DA51304 · Machinery CE	1,779.41	17,338.27	45,000.00	-27,661.73	38.53%
DA51421 · Snow Removal PR	14,014.00	30,311.95	64,700.00	-34,388.05	46.85%
DA51424 · Snow Removal CE	10,947.32	15,293.99	50,000.00	-34,706.01	30.59%
DA89894 · Community Cleanup	0.00	0.00	3,000.00	-3,000.00	0.0%
DA90108 · State Retirement	0.00	0.00	22,250.00	-22,250.00	0.0%
DA90308 · Social Security	1,072.08	2,725.39	12,000.00	-9,274.61	22.71%
DA90408 · Workers Compensaton	0.00	7,868.52	16,226.00	-8,357.48	48.49%
DA90604 · Benefit inlieu of Health Ins.	0.00	0.00	12,900.00	-12,900.00	0.0%
DA99019 · Transfer to Capital Reserve	0.00	0.00	50,000.00	-50,000.00	0.0%
<b>Total DA522 · Expenditures</b>	<b>60,078.81</b>	<b>107,856.47</b>	<b>538,100.00</b>	<b>-430,243.53</b>	<b>20.04%</b>
<b>Total Expense</b>	<b>60,078.81</b>	<b>107,856.47</b>	<b>538,100.00</b>	<b>-430,243.53</b>	<b>20.04%</b>
<b>Net Income</b>	<b>-47,894.44</b>	<b>242,437.61</b>	<b>-63,000.00</b>	<b>305,437.61</b>	<b>-384.82%</b>