

**Town of Middlefield  
2025 Modified Budget Summary**

	<b>Fund</b>	<b>2025 Appropriations</b>	<b>Less: Estimated Revenue</b>	<b>Less: Appropriated Fund Balance</b>	<b>Amount to be Raised by Tax Levy</b>	<b>2024 Tax Levy</b>	<b>Increase in Tax Levy</b>	<b>Difference</b>
A	General-Town Wide	\$ 355,800	\$ 52,864	\$ 84,000	\$ 218,936	\$ 216,636	1.06%	\$ 2,300
B	General-Part Town	\$ 10,875	\$ 10,875	\$ -	\$ -	\$ -	0.00%	\$ -
DA	Highway-Town Wide	\$ 563,150	\$ 20,750	\$ -	\$ 542,400	\$ 526,400	3.04%	\$ 16,000
DB	Highway-Part Town	\$ 811,650	\$ 700,000	\$ 110,650	\$ 1,000	\$ 1,000	0.00%	\$ -
SL	Street Lighting	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00%	
	<b>Total Town Funds</b>	<b>\$ 1,742,975</b>	<b>\$ 784,489</b>	<b>\$ 194,650</b>	<b>\$ 763,836</b>	<b>\$ 745,536</b>	<b>2.45%</b>	<b>\$ 18,300</b>
<b>Middlefield Fire Protection: These are fixed contract amounts and will count against the tax levy cap</b>								
	Middlefield	\$64,000			\$64,000	\$63,000	1.59%	
	Cherry Valley	\$2,652			\$2,652	\$2,600	2.00%	
	Milford	\$10,824			\$10,824	\$9,173	18.00%	
	Cooperstown	\$21,771			\$21,771	\$24,402	-10.78%	
	Cooperstown Ambulance	\$8,975			\$8,975	\$7,745	15.87%	
	Cooperstown Fire Dept.	\$750			\$750	\$750	0.00%	
	<b>Total Fire Protection</b>	<b>\$108,972</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$108,972</b>	<b>\$107,670</b>	<b>1.21%</b>	<b>\$1,301</b>
		<b>\$ 1,851,947</b>	<b>\$ 784,489</b>	<b>\$ 194,650</b>	<b>\$ 872,808</b>	<b>\$853,206</b>	<b>2.30%</b>	<b>\$ 19,601</b>
					<b>TOTAL 2025 TAX LEVY</b>	<b>\$ 19,601</b>	<b>\$ (17,673.53)</b>	

\$37,275 Allowable tax levy increase to remain under the tax cap

Town of Middlefield Street Lighting Fund

	Jan - Sept 24	2024 Budget	Modified Budget 2025	Recommended Budget 2025	Adopted Budget 2025
SL1001 Real Property Taxes	1,500.00	1,500.00	1,500.00		
<b>Total</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Street Lighting</b>					
SL5182.4 Contractual	795.42	1,500.00	1,500.00		
<b>Total Street Lighting</b>	<b>795.42</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>

Town of Middlefield Fire Protection Fund

	<u>Jan - Sept 24</u>	<u>2024 Budget</u>	<u>Modified Budget 2025</u>	<u>Recommended Budget 2025</u>	<u>Adopted Budget 2025</u>
<b>Other Income</b>					
SF1001 Real Property Taxes	106,920.31	106,920.31	108,221.78		
SF1001A Hyde Bay Develop Taxes	750.00	750.00	750.00		
<b>Total</b>	<u>107,670.31</u>	<u>107,670.31</u>	<u>108,971.78</u>	<u>0.00</u>	<u>0.00</u>
<b>Fire Protection</b>					
SF3410.41 Middlefield	63,000.00	63,000.00	64,000.00		
SF3410.43 Cherry Valley	2,600.00	2,600.00	2,652.00		
SF3410.44 Milford	9,173.00	9,173.00	10,824.00		
SF3410.45 Cooperstown	24,401.86	24,401.86	21,771.00		
SF3410.46 Cooperstown Ambulance	7,745.45	7,745.45	8,974.78		
SF3410.47 Cooperstown Fire Dept	750.00	750.00	750.00		
<b>Total Fire Protection</b>	<u>107,670.31</u>	<u>107,670.31</u>	<u>108,971.78</u>	<u>0.00</u>	<u>0.00</u>

Town of Middlefield General A Fund

	<u>Jan - Sept 24</u>	<u>2024 Budget</u>	<u>Modified Budget 2025</u>	<u>Recommended Budget 2025</u>	<u>Adopted Budget 2025</u>
<b>Income</b>					
A1001 Real Property Taxes	216,636.00	216,636.00	218,936.00		
A1090 Tax Interest & Penalties	5,426.92	4,000.00	4,000.00		
A1255 Clerk Fees	418.00	400.00	400.00		
A2401 Interest & Earnings	136.04	0.00	0.00		
A2544 Dog License	591.00	1,000.00	1,000.00		
A2610 Justice	5,003.00	4,000.00	4,000.00		
A2611 Traffic Diversion Program	400.00	400.00	400.00		
A3001 Per Capita State Aid	0.00	8,064.00	8,064.00		
A3005 Mortgage Tax	13,520.78	35,000.00	35,000.00		
Appropriated Fund Balance	0.00	30,000.00	84,000.00		
<b>Total Income</b>	<u>242,131.74</u>	<u>299,500.00</u>	<u>355,800.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Expense</b>					
<b>Town Board</b>					
A1010.11 Councilmen PS	3,750.00	7,500.00	7,500.00		
A1010.12 Deputy Supervisor PS	1,500.00	3,000.00	3,000.00		
A1010.4 Town Board Contractual	0.00	0.00	0.00		
<b>Total Town Board</b>	<u>5,250.00</u>	<u>10,500.00</u>	<u>10,500.00</u>		
<b>Justice</b>					
A1110.1 Justice PS	13,050.00	17,400.00	18,300.00		
A1110.4 Justice Contractual	117.13	1,600.00	1,600.00		
A1110.41 Justice Mileage	0.00	250.00	0.00		
<b>Total Justice</b>	<u>13,167.13</u>	<u>19,250.00</u>	<u>19,900.00</u>		
<b>Supervisor</b>					
A1220.1 Supervisor PS	6,000.03	8,000.00	8,000.00		
A1220.11 Bookkeeper	9,900.00	13,200.00	13,800.00		
A1220.41 Supervisor Contractual	793.66	1,000.00	1,000.00		
A1220.42 Bookkeeper Contractual	245.00	500.00	500.00		
<b>Total Supervisor</b>	<u>16,938.69</u>	<u>22,700.00</u>	<u>23,300.00</u>		
<b>Assessor</b>					
A1355.1 Assessor PS	9,675.00	12,900.00	13,500.00		
A1355.2 Assessor Equipment	0.00	100.00	0.00		

Town of Middlefield General A Fund

	Jan - Sept 24	2024 Budget	Modified Budget 2025	Recommended Budget 2025	Adopted Budget 2025
A1355.4 Assessor Contractual	106.15	200.00	500.00		
A1355.41 Board of Review	0.00	350.00	350.00		
<b>Total Assessor Clerk/Collector</b>	<b>9,781.15</b>	<b>13,550.00</b>	<b>14,350.00</b>		
A1410.1 Clerk/Collector PS	11,692.22	16,000.00	16,000.00		
A1410.2 Clerk/Coll Equipment	0.00	200.00	1,500.00		
A1410.4 Clerk/Coll Contractual	3,165.71	4,000.00	4,000.00		
<b>Total Clerk/Collector</b>	<b>14,857.93</b>	<b>20,200.00</b>	<b>21,500.00</b>		
<b>Attorney</b>					
A1420.1 Attorney PS	9,000.00	12,000.00	12,000.00		
<b>Total Attorney</b>	<b>9,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>		
<b>Record Management</b>					
A1460.1 Record Management PS	0.00	300.00	300.00		
<b>Total Record Management</b>	<b>0.00</b>	<b>300.00</b>	<b>300.00</b>		
<b>Town Hall</b>					
A1620.4 Town Hall Contractual	54,897.47	7,000.00	7,000.00		
A1620.41 Town Hall Mowing/Plowing	1,800.00	3,000.00	3,000.00		
A1620.42 School House Contractual	0.00	10,000.00	30,000.00		
<b>Total Town Hall</b>	<b>56,697.47</b>	<b>20,000.00</b>	<b>40,000.00</b>		
<b>Special Items</b>					
A1910.4 Insurance	27,584.08	28,000.00	30,800.00		
A1920.4 Association Dues	1,379.00	1,900.00	1,900.00		
A1990.4 Contingency	0.00	3,000.00	3,000.00		
<b>Total Special Items</b>	<b>28,963.08</b>	<b>32,900.00</b>	<b>35,700.00</b>		
<b>IT Director</b>					
A1989.1 IT Director PS	900.00	1,200.00	1,200.00		
A1989.1 IT Director Equipment	0.00	200.00	200.00		
A1989.1 IT Director Contractual	0.00	200.00	200.00		
<b>Total IT Director</b>	<b>900.00</b>	<b>1,600.00</b>	<b>1,600.00</b>		
<b>Traffic Control</b>					
A3320.4 Traffic Contractual	9,178.70	1,800.00	3,000.00		
<b>Total Traffic Control</b>	<b>9,178.70</b>	<b>1,800.00</b>	<b>3,000.00</b>		

Town of Middlefield General A Fund

	<b>Jan - Sept 24</b>	<b>2024 Budget</b>	<b>Modified Budget 2025</b>	<b>Recommended Budget 2025</b>	<b>Adopted Budget 2025</b>
<b>Dogs Control</b>					
A3510.4 Dogs Control Contractual	2,450.00	5,000.00	5,000.00		
A3510.41 Dogs Contractual SPCA	0.00	0.00	2,500.00		
<b>Total Dogs Control</b>	<b>2,450.00</b>	<b>5,000.00</b>	<b>7,500.00</b>		
<b>Highway Superintendent</b>					
A5010.1 Highway Supt PS	41,288.52	56,500.00	60,000.00		
A5010.4 Highway Sup Contractual	152.78	300.00	300.00		
<b>Total Highway Superintendent</b>	<b>41,441.30</b>	<b>56,800.00</b>	<b>60,300.00</b>		
<b>Garage</b>					
A5132.2 Garage Equipment	2,675.82	2,000.00	2,000.00		
A5132.4 Garage Contractual	21,179.12	28,500.00	50,000.00		
<b>Total Garage</b>	<b>23,854.94</b>	<b>30,500.00</b>	<b>52,000.00</b>		
<b>Historian</b>					
A7510.1 Historian PS	0.00	200.00	200.00		
A7510.2 Historian Equipment	0.00	200.00	0.00		
<b>Total Historian</b>	<b>0.00</b>	<b>400.00</b>	<b>200.00</b>		
<b>Refuse &amp; Garbage</b>					
A8160.4 Refuse & Garbage Contr	1,117.00	1,800.00	2,000.00		
<b>Total Refuse &amp; Garbage</b>	<b>1,117.00</b>	<b>1,800.00</b>	<b>2,000.00</b>		
<b>Cemetary</b>					
A8810.4 Cemetary Contractual	0.00	500.00	500.00		
A8810.41 Cemetary Mowing	1,000.00	1,500.00	1,500.00		
<b>Total Cemetary</b>	<b>1,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>		
<b>Employee Benefits</b>					
A9010.8 NYS Retirement	0.00	24,500.00	25,000.00		
A9030.8 SSMD	7,357.67	10,500.00	10,750.00		
A9060.8 Medical Insurance	6,985.25	9,300.00	10,000.00		
A9060.81 Medical - HRA	0.00	3,900.00	3,900.00		
<b>Total Employee Benefits</b>	<b>14,342.92</b>	<b>48,200.00</b>	<b>49,650.00</b>		
<b>Total Expense</b>	<b>248,940.31</b>	<b>299,500.00</b>	<b>355,800.00</b>	<b>0.00</b>	<b>0.00</b>

Town of Middlefield General B Fund

	<b>Jan - Sept 24</b>	<b>2024 Budget</b>	<b>Modified Budget 2025</b>	<b>Recommended Budget 2025</b>	<b>Adopted Budget 2025</b>
<b>Income</b>					
B1120 Sales Tax	0.00	10,540.00	10,125.00		
B2110 Zoning Fees	0.00	0.00	750.00		
Appropriated Fund Balance	0.00	0.00	0.00		
<b>Total Income</b>	<b>0.00</b>	<b>10,540.00</b>	<b>10,875.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense</b>					
<b>Registrar of Vital Stat</b>					
B4020.1 Registrar PS	0.00	350.00	350.00		
<b>Total Registrar of Vital Stat</b>	<b>0.00</b>	<b>350.00</b>	<b>350.00</b>		
<b>Zoning</b>					
B8010.1 Zoning PS	4,500.00	6,000.00	6,500.00		
B8010.4 Zoning Contractual	76.74	300.00	300.00		
B8010.41 Zoning Mileage	0.00	200.00	0.00		
<b>Total Zoning</b>	<b>4,576.74</b>	<b>6,500.00</b>	<b>6,800.00</b>		
<b>Planning</b>					
B8020.4 Planning Contractual	854.80	2,500.00	2,500.00		
<b>Total Planning</b>	<b>854.80</b>	<b>2,500.00</b>	<b>2,500.00</b>		
<b>Employee Benefits</b>					
B9010.8 NYS Retirement	0.00	700.00	725.00		
B9030.8 SSMD	344.25	490.00	500.00		
<b>Total Employee Benefits</b>	<b>344.25</b>	<b>1,190.00</b>	<b>1,225.00</b>		
<b>Total Expense</b>	<b>5,775.79</b>	<b>10,540.00</b>	<b>10,875.00</b>	<b>0.00</b>	<b>0.00</b>

Town of Middlefield Highway DA Fund

	Jan - Sept 24	2024 Budget	Modified Budget 2025	Recommended Budget 2025	Adopted Budget 2025
<b>Income</b>					
DA1001 Real Property Taxes	526,400.00	526,400.00	542,400.00		
DA1081 PILOT Revenue	23,285.26	23,000.00	20,000.00		
DA2401 Interest & Earnings	397.52	0.00	0.00		
DA2650 Scrap	26.40	750.00	750.00		
DA2665 Sale of Equipment	520.00	0.00	0.00		
Appropriated Fund Balance	0.00	62,000.00			
<b>Total Income</b>	<b>550,629.18</b>	<b>612,150.00</b>	<b>563,150.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense</b>					
<b>Bridges</b>					
DA5120.4 Bridges Contractual	0.00	0.00	20,000.00		
<b>Total Bridges</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>		
<b>Machinery</b>					
DA5130.2 Machinery Equipment	25,253.00	0.00	70,000.00		
DA5130.4 Machinery Contractual	60,493.01	110,000.00	110,000.00		
DA5130.41 Radios	0.00	2,500.00	2,500.00		
DA5130.42 Equipment Rental	0.00	4,000.00	4,000.00		
DA5130.43 Truck	164,802.00	150,000.00	0.00		
<b>Total Machinery</b>	<b>250,548.01</b>	<b>266,500.00</b>	<b>186,500.00</b>		
<b>Miscellaneous</b>					
DA5140.4 Uniforms	2,971.48	5,000.00	5,000.00		
<b>Total Miscellaneous</b>	<b>2,971.48</b>	<b>5,000.00</b>	<b>5,000.00</b>		
<b>Snow Removal</b>					
DA5142.1 Snow Removal PS	78,259.53	140,000.00	145,600.00		
DA5142.11 Health Ins Buyout	0.00	3,400.00	3,400.00		
DA5142.4 Snow Removal Contr	64,971.83	110,000.00	110,000.00		
DA5142.42 Alcohol & Drug Test	375.00	1,000.00	1,000.00		
<b>Total Snow Removal</b>	<b>143,606.36</b>	<b>254,400.00</b>	<b>260,000.00</b>		
<b>Employee Benefits</b>					
DA9010.8 NYS Retirement	0.00	30,000.00	32,000.00		
DA9030.8 SSMD	5,865.12	11,000.00	11,400.00		
DA9055.8 Disability Insurance	0.00	250.00	250.00		
DA9060.8 Medical Insurance	15,678.56	30,000.00	33,000.00		
DA9060.82 HRA	0.00	15,000.00	15,000.00		
<b>Total Employee Benefits</b>	<b>21,543.68</b>	<b>86,250.00</b>	<b>91,650.00</b>		
<b>Total Expense</b>	<b>418,669.53</b>	<b>612,150.00</b>	<b>563,150.00</b>	<b>0.00</b>	<b>0.00</b>



Town of Middlefield Highway DB Fund

	<u>Jan - Sept 24</u>	<u>2024 Budget</u>	<u>Modified Budget 2025</u>	<u>Recommended Budget 2025</u>	<u>Adopted Budget 2025</u>
<b>Income</b>					
DB1001 Real Property Taxes	1,000.00	1,000.00	1,000.00		
DB1120 Sales Tax	226,065.61	277,400.00	300,000.00		
DB2401 Interest & Earnings	2.09	0.00	0.00		
DB3501 CHIPS Capital Project	29,162.72	400,000.00	400,000.00		
Appropriated Fund Balance	0.00	129,550.00	110,650.00		
<b>Total</b>	<u>256,230.42</u>	<u>807,950.00</u>	<u>811,650.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Expense</b>					
<b>Improvements</b>					
DB5110.1 Improvements PS	106,755.64	170,000.00	176,800.00		
DB5110.11 HI Buyout	0.00	4,600.00	4,600.00		
DB5110.4 Contractual	36,954.62	130,000.00	120,000.00		
<b>Total Improvements</b>	<u>143,710.26</u>	<u>304,600.00</u>	<u>301,400.00</u>		
<b>Capital Improvements</b>					
DB5112.21 CHIPS	57,751.81	400,000.00	400,000.00		
DB5112.22 CHIPS Equip Rental	0.00	0.00	0.00		
<b>Total Capital Improvements</b>	<u>57,751.81</u>	<u>400,000.00</u>	<u>400,000.00</u>		
<b>Employee Benefits</b>					
DB9010.8 NYS Retirement	0.00	31,000.00	33,000.00		
DB9030.8 SSMD	7,975.52	13,000.00	13,900.00		
DB9060.8 Medical Insurance	38,456.19	39,000.00	43,000.00		
DB9060.82 HRA	0.00	19,000.00	19,000.00		
DB9089.81 Boot Allowance	0.00	225.00	225.00		
DB9089.82 Boot Allowance	0.00	225.00	225.00		
DB9089.83 Boot Allowance	0.00	225.00	225.00		
DB9089.84 Boot Allowance	0.00	225.00	225.00		
DB9089.85 Boot Allowance	0.00	225.00	225.00		
DB9089.86 Boot Allowance	0.00	225.00	225.00		
<b>Total Employee Benefits</b>	<u>46,431.71</u>	<u>103,350.00</u>	<u>110,250.00</u>		
<b>Total Expense</b>	<u>247,893.78</u>	<u>807,950.00</u>	<u>811,650.00</u>	<u>0.00</u>	<u>0.00</u>