

VILLAGE OF SPENCERPORT

TOWN OF OGDEN, IN THE COUNTY OF MONROE, NEW YORK

ADOPTED

2018-2019 BUDGET

For Fiscal Year

Beginning June 1, 2018

and

Ending May 31, 2019

Mayor Gary Penders

Deputy Mayor Carol J. Nellis-Ewell

Trustee Ray Kuntz

Trustee Charles Hopson

Trustee David Wohlers

Clerk Jacqueline Sullivan

Treasurer Danielle Kruger

Superintendent Of Public Works Thomas West

Electric Superintendent Owen McIntee



Village of Spencerport 2018-2019 BUDGET

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BUDGET SUMMARY

161	-960 Appropriations	-962 PLUS Other Budgetary Provisions (Appropriated to Reserves)	-510 LESS Estimated Revenues (Excl. Taxes or Units, Incl. PILOTs)	-599 LESS APPROPRIATED Unreserved Fund Balance	-511 LESS APPROPRIATED Reserved Fund Balance	-510/1001 = Amount to be Raised by :	Taxable Assessed Valuation	Rounded Tax Rate per \$1,000 Assessed Value	Utility Rates
Property Tax									
A - GENERAL FUND	\$ 2,250,707	\$ 60,000	\$ 1,222,043	\$ 260,521	\$ 140,700	\$ 687,443	\$194,743,093	\$3.530	
A2131/A8161.0 Recycle	\$ 49,834	\$ 15,000	\$ 690	\$ -	\$ -	\$ 64,144	1,400	Units	\$45.82
	<u>\$ 2,300,541</u>	<u>\$ 75,000</u>	<u>\$ 1,222,733</u>	<u>\$ 260,521</u>	<u>\$ 140,700</u>	<u>\$ 751,587</u>	<u>UNITS:</u>		
Sewer Units									
G - SEWER FUND									
Debt Service Charges	\$ 473,262		\$ -	\$ 46,636		\$ 426,626	3,073	Hook Up =	\$138.83
Operating Charges	\$ 486,137	\$ 40,000	\$ 26,993	\$ -	\$ 60,300	\$ 438,844	153,981	/M Gal.=	\$2.850
	<u>\$ 959,399</u>	<u>\$ 40,000</u>	<u>\$ 26,993</u>	<u>\$ 46,636</u>	<u>\$ 60,300</u>	<u>\$ 865,470</u>			
Loss/ (Gain) on Operations									
Metered Sales									
E- ELECTRIC FUND	\$ 3,538,151	\$ -	\$ 84,015	\$ 72,212	\$ -	\$ 3,381,924	68,125,835	Sales \$ / kwh =	\$0.0496
TOTAL ALL FUNDS	<u>\$ 6,798,092</u>	<u>\$ 115,000</u>	<u>\$ 1,333,741</u>	<u>\$ 379,369</u>	<u>\$ 201,000</u>	<u>\$ 4,998,981</u>			

**** Deadline Dates ****

- | | |
|----------------|---|
| March 16, 2018 | Budget Officer to file Tentative Budget with Clerk. |
| March 19, 2018 | Clerk to publish Notice of Budget Hearing. |
| April 4, 2018 | PUBLIC HEARING (7:00 PM) |
| April 4, 2018 | BOARD ADOPTS BUDGET and Salary & Wage schedule. |

PROJECTED FUND BALANCE & APPROPRIATED FOR BUDGET YEAR

		Beginning Fund Balance				UNRESERVED FUND BALANCE	2018-2019		
		2017-2018							
<u>Fund</u>	<u>Code</u>	<u>-909</u> <u>05/31/17</u>	<u>Projected</u> <u>REVENUES</u>	<u>Projected</u> <u>EXPENSES</u>	<u>-889</u> <u>Reserved</u>	<u>-909</u> <u>05/31/19</u>	<u>Appro-riated</u> <u>-599</u>	<u>Unappro-riated</u> <u>-911</u>	<u>%</u> <u>Appro-riated</u>
GENERAL	A	\$ 2,124,789	\$ 2,111,790	\$ 1,912,597	\$ 815,882	\$ 1,508,100	\$ 260,521	\$ 1,247,579	17%
SEWER	G	\$ 913,413	\$ 944,558	\$ 916,669	\$ 427,009	\$ 514,293	\$ 46,636	\$ 467,657	9%
ELECTRIC	E	\$ 3,743,210	\$ 3,387,539	\$ 3,242,517	\$ 85	\$ 3,888,147	\$ 72,212	\$ 3,815,935	2%
TOTALS		\$ 6,781,412	\$ 6,443,887	\$ 6,071,783	\$ 1,242,976	\$ 5,910,540	\$ 379,369	\$ 5,531,171	6%

Comparison of Charges vs. Prior Year Budget for an Average Household

Summary

	2017-2018		2018-2019		Increase/ (Decrease)	
	Rate	\$	Rate	\$	\$	%
General Fund						
Tax Rate	\$ 3.71		\$ 3.53			
Tax on \$100K home		371		353	(18.00)	-4.9%
Recycle Charge per Unit		<u>44</u>		<u>46</u>	<u>1.38</u>	3.1%
Total General Fund Tax Bill		415		399	(16.62)	-4.0%
Sewer Fund - Residential						
Operations Charges \$/K gallons	Rate	K Gal	Rate	K Gal		
on average gallons usage	\$ 2.95	48	\$ 2.85	50		
Capital Charges per Unit		143		143	0.28	0.2%
Total average Sewer Charges		<u>142</u>		<u>139</u>	<u>(3.09)</u>	-2.2%
		284		282	(2.81)	-1.0%
Total Average Annual Bill		700		680	(19.43)	-2.8%

Comparison of Total Appropriations for NYS Tax Cap

	2017-2018	2018-2019	Increase/ (Decrease)	
	Tax Levy \$	Tax Levy \$	\$	%
General Fund				
Tax Rate	707,681	687,443	(20,238)	-2.9%
Recycle Charge	<u>62,217</u>	<u>64,144</u>	<u>1,927</u>	3.1%
Total average General Charges	769,898	751,587	(18,311)	-2.4%
Sewer Fund				
O&M Charge (Residents)	251,791	255,052	3,261	1.3%
Capital Charge (Residents)	<u>260,565</u>	<u>251,838</u>	<u>(8,727)</u>	-3.3%
Total average Sewer Charges	512,356	506,890	(5,466)	-1.1%
Total Appropriations On Tax Bill:	1,282,254	1,258,477	(23,777)	-1.9%

Calculated Tax Cap:	1,328,618	46,364	3.6%
Amount over/(Under) Tax Cap:	(70,141)	(70,141)	-5.5%

GENERAL FUND TAX RATE CALCULATION

ALL OTHER PARCELS Taxable Assessed Valuation	\$ 194,743,093	A
Other Adjustments:		B
Combined Assessed Valuation =		\$ 194,743,093

BUDGET			Forecast Balance End of Current Year
Budgeted Expenditures A960 =	\$ 2,300,541		
Plus Other Budgetary Provisions A962 =	\$ 75,000		
Less: Est. Revenues (Excluding Tax and PILOT) =	\$ (1,282,572)		
Less: Appropriated UNRESERVED Fund Balance A599 =	\$ (260,521)	-17%	\$ 1,508,100
Less: Appropriated RESERVES Balance A511 =	\$ (140,700)	-17%	\$ 815,882
Less PILOT Payments =	\$ (4,305)		
Taxes =	\$ 687,443	D	\$ 2,323,982

CALCULATIONS:

D/(C/1,000) = TAX RATE PER THOUSAND

\$ 3.71 = 2017-18	
2018-19 TAX RATE: 3.530	E
	95.1% of prior year

A1001 REAL PROPERTY TAXES:					
<i>A/1,000</i>	X		<i>E</i>		
\$ 194,743,093	X	\$ 3.5300	=	\$ 687,443	G

GENERAL FUND

		Tax Rate	\$	3.63	\$	3.71	\$	3.71	Assessed Value:	\$	194,743,093	3.5300
ACCOUNT CODE	2016-17	BUDGET		Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE			
		2017-2018	2017-2018	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019				
Assessed Value	188,813,302	190,749,445	190,749,445	194,743,093	194,743,093	194,743,093	194,743,093	194,743,093	194,743,093			
REVENUE:												
Real Property Taxes A1001	685,341	707,680	710,208	687,443	687,443.0	\$ 3.53						
Total RP Taxes	685,341	707,680	710,208	687,443	-	687,443.0	\$ 3.53					
Payment in Lieu of Taxes A1081	-	4,235	4,305	4,305	4,305.0	\$ 0.02						
Penalties on Taxes A1090	3,821	4,000	4,000	4,000	4,000.0	\$ 0.02						
Total RP Tax Items	3,821	8,235	8,305	8,305	-	8,305.0	\$ 0.04					
Sales Tax A1120	892,558	870,000	940,000	892,000	892,000.0	\$ 4.58						
CATV Franchise A1170	46,037	47,700	47,700	47,700	47,700.0	\$ 0.24						
Total Non Prop. Tax Items	938,594	917,700	987,700	939,700	-	939,700.0	\$ 4.83					
Treasurer's Fees A1230	1,007	800	900	900	900.0	\$ 0.00						
Safety Inspection Fees A1560	9,650	7,500	3,000	7,500	7,500.0	\$ 0.04						
Other Health Income A1689	-	-	-	-	-	\$ -						
Public Works Services A1710	5,574	4,000	4,000	4,000	4,000.0	\$ 0.02						
Recreation Fees A2001	3,850	1,500	1,500	2,000	2,000.0	\$ 0.01						
Zoning Fees A2110	1,915	2,000	2,000	2,000	2,000.0	\$ 0.01						
Planning Fees A2115	1,445	1,500	1,500	1,500	1,500.0	\$ 0.01						
Refuse & Garbage Charges A2130.000	-	-	-	-	-	\$ -						
Refuse/ Resid Sales A2130.100	1,346	750	750	750	750.0	\$ 0.00						
Refuse/Resid Misc(Monroe Co) A2130.101	4,447	3,500	3,500	3,500	3,500.0	\$ 0.02						
Refuse/Bulk Sales A2130.102	1,990	1,200	2,500	1,200	1,200.0	\$ 0.01						
Toter Sales A2130.103	6,760	2,000	2,000	2,000	2,000.0	\$ 0.01						
Refuse/Comm Sales A2130.200	33,381	32,400	32,400	32,400	32,400.0	\$ 0.17						
Refuse/Comm Penalties A2130.201	49	40	45	40	40.0	\$ 0.00						
Refuse/Comm Sales (Trucks) A2130.202	-	-	-	-	-	\$ -						
Recycling Charges A2131	70,107	62,217	70,107	64,144	64,144.0	\$ 0.33						
Recycling - Blue Bins A2131.100	306	100	100	100	100.0	\$ 0.00						
Total Departmental Income	141,828	119,507	124,302	122,034	-	122,034.0	\$ 0.63					
Interest Earnings A2401	889	600	600	600	600.0	\$ 0.00						
Recycle Reserve Interest Earnings A2401R REC	74	75	75	90	90.0	\$ 0.00						
RESERVE Interest Earnings A2401R	658	614	635	726	726.0	\$ 0.00						
Rental of Real Property / Telecom A2410.100	31,450	29,000	29,000	29,000	29,000.0	\$ 0.15						
Total Use of Money & Property	33,071	30,289	30,310	30,416	-	30,416	\$ 0.16					
Licenses A2545	770	500	800	500	500	\$ 0.00						
Permits A2590	11,049	8,000	8,000	8,000	8,000	\$ 0.04						
Total Licenses & Permits	11,819	8,500	8,800	8,500	-	8,500	\$ 0.04					
Fines/Forfeited Bail A2610	1,430	400	400	400	400	\$ 0.00						

GENERAL FUND

Tax Rate		\$ 3.63	\$ 3.71	\$ 3.71	Assessed Value:		\$ 194,743,093	3.5300
ACCOUNT CODE		BUDGET		Projected	BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE
		2016-17	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019	2018-2019
TOTAL FINES		1,430	400	400	400	-	400	\$ 0.00
Sales of Scrap	A2650	1,470	1,500	2,200	2,000		2,000	\$ 0.01
Sales of Recycle Scrap	A2651 Rec	1,542	500	800	500		500	\$ 0.00
Sales of Real Property	A2660	-	-	-	-		-	\$ -
Sales of Equipment	A2665	113,401	102,593	102,593	-	38,850	38,850	\$ 0.20
Insurance Recoveries	A2680	-	-	-	-		-	\$ -
Total Sale of Prop. & Compensation		116,413	104,593	105,593	2,500	38,850	41,350	\$ 0.21
Refunds/Prior Years' Expense	A2701	-	-	-	-		-	\$ -
Gifts & Donations	A2705	2,850	3,050	500	500		500	\$ 0.00
Unclassified Miscellaneous	A2770	21,611	-	-	-		-	\$ -
Total Miscellaneous		24,461	3,050	500	500	-	500	\$ 0.00
State Aid/Revenue Sharing	A3001	29,005	29,005	29,005	29,005		29,005	\$ 0.15
State Aid/Mortgage Tax	A3005	32,095	32,000	32,000	32,000		32,000	\$ 0.16
State Aid/Other	A3089	3,843	-	-	-		-	\$ -
State Aid/CHIPS	A3501	65,362	65,362	74,667	-	74,667	74,667	\$ 0.38
State Aid/Parks	A3891	-	-	-	-		-	\$ -
Total State Aid		130,305	126,367	135,672	61,005	74,667	135,672	\$ 0.70
Federal Aid	A4089.100	-	-	-	-		-	\$ -
TOTAL FEDERAL AID		-	-	-	-	-	-	\$ -
Interfund Transfers	A5031	7,309	-	-	-		-	\$ -
Interfund Transfers		-	-	-	-		-	\$ -
Total Interfund Transfers		7,309	-	-	-	-	-	\$ -
Serial Bonds	A5710	-	-	-	-		-	\$ -
Total Serial Bonds		-	-	-	-	-	-	\$ -
TOTAL REVENUES & TAXES		2,094,392	2,026,321	2,111,790	1,860,803	113,517	1,974,320	\$ 10.14
		2,028,981	1,960,919	2,037,078	1,860,763	38,850	1,899,613	\$ 9.75
<i>Total Revenues Excluding Property Tax:(Includes PILOT)</i>		1,409,051	1,318,641	1,401,582	1,173,360	113,517	1,286,877	\$ 6.61
<i>Total Revenues Excluding Property Tax:& PILOT</i>		1,409,051	1,314,406	1,397,277	1,169,055	113,517	1,282,572	\$ 6.59
<i>Total Revenues Excl Property Tax, PILOT & Recycle Reven</i>		1,337,328	1,251,614	1,326,295	1,104,321	113,517	1,217,838	\$ 6.25

GENERAL FUND

		Tax Rate	\$	3.63	\$	3.71	\$	3.71	Assessed Value:	\$	194,743,093	3.5300
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2016-17	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019			
EXPENSES:												
BOARD OF TRUSTEES												
Salary	A1010.100	9,459	9,459	9,459	9,667			9,667	\$	0.05		
Equip/Capital	A1010.200	-	5,800	5,800	-			-	\$	-		
Contractual	A1010.400	1,962	4,000	3,000	4,000			4,000	\$	0.02		
TOTAL BOARD OF TRUSTEES		11,421	19,259	18,259	13,667			13,667	\$	0.07		
MAYOR												
Salary	A1210.100	4,207	4,207	4,207	4,299			4,299	\$	0.02		
Equip/Capital	A1210.200	-	-	-	-			-	\$	-		
Contractual	A1210.400	2,701	2,500	2,500	2,500			2,500	\$	0.01		
TOTAL MAYOR		6,908	6,707	6,707	6,799			6,799	\$	0.03		
CLERK & TREASURER												
Salary	A1325.100	101,087	130,873	130,873	141,500			141,500	\$	0.73		
Equip/Capital	A1325.200	-	-	-	-			-	\$	-		
Contractual	A1325.400	38,333	27,000	26,657	30,000			30,000	\$	0.15		
Office Supplies	A1325.401	2,232	3,000	2,180	3,000			3,000	\$	0.02		
Legal Advertising	A1325.402	1,271	1,200	618	1,200			1,200	\$	0.01		
Records Management	A1325.403	47	1,000	100	1,000			1,000	\$	0.01		
Incentive Zoning	A1325.404	-	-	-	-			-	\$	-		
TOTAL CLERK-TREASURER		142,971	163,073	160,428	176,700			176,700	\$	0.91		
LAW - Contractual & other	A1420.400	11,035	21,000	8,486	18,500			18,500	\$	0.09		
TOTAL LAW		11,035	21,000	8,486	18,500			18,500	\$	0.09		
ENGINEERING - Contractual & other	A1440.400	726	21,500	2,000	17,380			17,380	\$	0.09		
TOTAL ENGINEERING		726	21,500	2,000	17,380			17,380	\$	0.09		
ELECTION	A1450.400	-	-	500	500			500	\$	0.00		
TOTAL ELECTIONS		-	-	500	500			500	\$	0.00		
PUBLIC WORKS												
Salary	A1490.100	93,967	80,009	80,009	86,337			86,337	\$	0.44		
Equip/Capital	A1490.200	-	-	-	-			-	\$	-		
Contractual	A1490.400	1,370	1,800	1,044	1,500			1,500	\$	0.01		
Safety Program	A1490.401	1,758	3,000	2,441	2,700			2,700	\$	0.01		
Clothing Allowance	A1490.402	3,167	3,000	3,000	3,000			3,000	\$	0.02		
DPW Office Supplies	A1490.403	351	400	385	400			400	\$	0.00		
TOTAL PUBLIC WORKS		100,613	88,209	86,879	93,937			93,937	\$	0.48		
SHARED BUILDINGS												
Salary	A1620.100	10,904	1,515	1,515	1,622			1,622	\$	0.01		

GENERAL FUND

		Tax Rate	\$	3.63	\$	3.71	\$	3.71	Assessed Value:	\$	194,743,093	3.5300
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2016-17	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019	2018-2019				
Equip/Capital	A1620.200	712	8,000	7,966	8,000			8,000	\$	0.04		
Contractual	A1620.400	15,885	19,000	16,919	18,000			18,000	\$	0.09		
TOTAL SHARED BUILDINGS		27,501	28,515	26,400	27,622	-		27,622	\$	0.14		
CENTRAL GARAGE												
Salary	A1640.100	5,983	16,823	16,823	17,995			17,995	\$	0.09		
Equip/Capital	A1640.200	-	9,720	-	-		32,900	32,900	\$	0.17		
Contractual	A1640.400	12,899	14,500	11,763	13,000			13,000	\$	0.07		
Tools/Hardware	A1640.401	344	2,000	1,583	1,500			1,500	\$	0.01		
Consumable Supplies	A1640.402	838	2,500	2,409	2,000			2,000	\$	0.01		
Utilities	A1640.403	8,483	9,000	8,312	9,000			9,000	\$	0.05		
TOTAL CENTRAL GARAGE		28,548	54,543	40,890	43,495	32,900		76,395	\$	0.39		
CENTRAL COMMUNICATIONS												
Equip/Capital	A1650.200	-	800	200	800			800	\$	0.00		
Contractual & Other	A1650.400	14,638	18,000	10,377	18,000			18,000	\$	0.09		
TOTAL CENTRAL COMMUNICATIONS		14,638	18,800	10,577	18,800	-		18,800	\$	0.10		
CENTRAL DATA PROCESSING												
Equip/Capital	A1680.200	6,775	4,000	500	4,000			4,000	\$	0.02		
Geographic Information System	A1680.213	-	-	-	-			-	\$	-		
Contractual	A1680.400	13,515	15,000	13,296	15,000			15,000	\$	0.08		
TOTAL DATA PROCESSING		20,290	19,000	13,796	19,000	-		19,000	\$	0.10		
INSURANCE												
Public Officials/Bonds	A1910.400	-	-	-	-			-	\$	-		
SMP/Auto/Umbrells	A1910.402	23,040	26,824	-	24,000			24,000	\$	0.12		
Crime	A1910.403	-	-	-	-			-	\$	-		
TOTAL INSURANCE		23,040	26,824	-	24,000	-		24,000	\$	0.12		
MUNIC ASSOCIATION DUES	A1920.400	2,050	2,100	2,050	2,100			2,100	\$	0.01		
TOTAL MUNI. DUES		2,050	2,100	2,050	2,100	-		2,100	\$	0.01		
JUDGEMENTS & CLAIMS		10,000										
TOTAL JUDGEMENTS		10,000										
Land Purchase/Right of Way	A1940.400	-	-	-	-			-	\$	-		
TOTAL TAXES/VILLAGE PROPERTY		761	1,800	684	1,800	-		1,800	\$	0.01		
TOTAL TAXES		761	1,800	684	1,800	-		1,800	\$	0.01		
Vacation and Sick Pay	A1989.100	64,226	58,368	70,000	62,935			62,935	\$	0.32		
Longevity Pay	A1989.101	-	7,692	-	8,250			8,250	\$	0.04		
TOTAL MISCELLANEOUS PAY		64,226	66,060	70,000	71,185	-		71,185	\$	0.37		
GRANT WRITING	A1989.400	-	-	-	-			-	\$	-		

GENERAL FUND

Tax Rate		\$ 3.63	\$ 3.71	\$ 3.71	Assessed Value:		\$ 194,743,093	3.5300
ACCOUNT CODE		BUDGET			BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE
		2016-17	2017-2018	Projected 2017-2018	2018-2019	2018-2019	2018-2019	2018-2019
TOTAL GRANT WRITING		-	-	-	-	-	-	\$ -
CONTINGENCY	A1990.400	-	-	-	-	-	-	\$ -
	<i>Maximum Contingency:</i>	179,621	213,265	187,393	181,605	-	181,605	\$ 0.93
GENERAL GOVERNMENT SUPPORT		464,728	537,390	447,656	535,485	32,900	568,385	\$ 2.92
TRAFFIC CONTROL								
Salary	A3310.100	-	-	-	-	-	-	\$ -
Equip/Capital	A3310.200	-	-	-	-	-	-	\$ -
Contractual	A3310.400	-	-	-	-	-	-	\$ -
TOTAL TRAFFIC CONTROL		-	-	-	-	-	-	\$ -
EMERGENCY PREPAREDNESS								
Contractual (T. Ogden)	A3410.404	-	-	-	-	-	-	\$ -
TOTAL EMERGENCY PREPAREDNESS		-	-	-	-	-	-	\$ -
SAFETY INSPECTION								
Salary	A3620.100	16,676	18,057	18,057	19,009	-	19,009	\$ 0.10
Equip/Capital	A3620.200	-	-	-	-	-	-	\$ -
Contractual	A3620.400	40,151	38,380	35,000	40,000	-	40,000	\$ 0.21
Vehicle Repairs	A3620.401	-	400	400	400	-	400	\$ 0.00
TOTAL SAFETY INSPECTION		56,827	56,837	53,457	59,409	-	59,409	\$ 0.31
TOTAL PUBLIC SAFETY		56,827	56,837	53,457	59,409	-	59,409	\$ 0.31
PUBLIC HEALTH - Contractual	A4010.400	896	1,500	600	1,500	-	1,500	\$ 0.01
TOTAL PUBLIC HEALTH		896	1,500	600	1,500	-	1,500	\$ 0.01
TOTAL PUBLIC HEALTH		896	1,500	600	1,500	-	1,500	\$ 0.01
HIGHWAYS								
Salary	A5110.100	76,863	77,258	77,258	83,508	-	83,508	\$ 0.43
Equip/Capital	A5110.200	201,230	207,813	120,641	3,500	218,400	221,900	\$ 1.14
Contractual	A5110.400	58,067	107,505	60,000	58,000	34,915	92,915	\$ 0.48
Equip/Vehicle Repairs	A5110.401	4,335	8,000	7,891	8,000	-	8,000	\$ 0.04
Road Materials	A5110.402	46,489	110,800	114,530	47,000	75,642	122,642	\$ 0.63
Paver 2005 Update/MRB	A5110.403	-	1,000	500	1,000	-	1,000	\$ 0.01
TOTAL HIGHWAYS		386,984	512,376	380,820	201,008	328,957	529,965	\$ 2.72
SNOW REMOVAL								
Salary	A5142.100	50,457	37,440	37,440	40,406	-	40,406	\$ 0.21
Equip/Capital	A5142.200	-	8,500	7,500	-	-	-	\$ -
Contractual	A5142.400	5,088	10,000	8,723	9,000	-	9,000	\$ 0.05
Equip/Vehicle Repairs	A5142.401	4,981	9,000	8,000	8,000	-	8,000	\$ 0.04

GENERAL FUND

		Tax Rate	\$	3.63	\$	3.71	\$	3.71	Assessed Value:	\$	194,743,093	3.5300
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total		TAX RATE	
		2016-17	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019			
De-Icing Materials	A5142.402	6,856	12,000	12,000	10,000			10,000	\$	0.05		
TOTAL SNOW REMOVAL		67,382	76,940	73,663	67,406	-		67,406	\$	0.35		
STREET LIGHTING												
Salary	A5182.100	-	-	-	-			-	\$	-		
Equip/Capital	A5182.200	-	-	-	-			-	\$	-		
Contractual	A5182.400	29,437	25,000	26,910	25,000			25,000	\$	0.13		
TOTAL STREETLIGHTING		29,437	25,000	26,910	25,000	-		25,000	\$	0.13		
SIDEWALKS												
Salary	A5410.100	347	12,224	19,224	13,147			13,147	\$	0.07		
Equip/Capital	A5410.200	-	-	-	-		22,500	22,500	\$	0.12		
Contractual	A5410.400	4,998	10,000	5,896	7,000			7,000	\$	0.04		
TOTAL SIDEWALKS		5,345	22,224	25,120	20,147	22,500		42,647	\$	0.22		
OFF-STREET PARKING												
Salary	A5650.100	-	2,641	2,641	2,831			2,831	\$	0.01		
Equip/Capital	A5650.200	-	6,500	6,500	-			-	\$	-		
Contractual	A5650.400	2,941	4,000	3,948	4,000			4,000	\$	0.02		
TOTAL OFF-STREET PARKING		2,941	13,141	13,089	6,831	-		6,831	\$	0.04		
Transportation		492,088	649,681	519,602	320,392	351,457		671,849	\$	3.45		
ECONOMIC DEVELOPMENT												
Salary	A6410.100	-	-	-	-			-	\$	-		
Contractual	A6410.400	-	1,500	-	1,500			1,500	\$	0.01		
TOTAL ECONOMIC DEV		-	1,500	-	1,500	-		1,500	\$	0.01		
Economic Development		-	1,500	-	1,500	-		1,500	\$	0.01		
PARKS												
Salary	A7110.100	27,871	36,878	36,878	46,177			46,177	\$	0.24		
Equip/Capital	A7110.200	7,309	17,650	16,070	-		33,500	33,500	\$	0.17		
Contractual	A7110.400	10,516	21,000	20,950	21,000			21,000	\$	0.11		
Equipment Repair	A7110.401	3,842	3,000	3,100	4,000			4,000	\$	0.02		
Plants & Flowers	A7110.402	1,191	2,500	1,718	2,000			2,000	\$	0.01		
TOTAL PARKS		50,728	81,028	78,716	73,177	33,500		106,677	\$	0.55		
JOINT YOUTH PROJECTS												
TOTAL JOINT YOUTH PROJECTS		-	-	-	-	-		-	\$	-		
HISTORIAN												
TOTAL HISTORIAN		-	1,000	1,000	1,000	-		1,000	\$	0.01		
CELEBRATIONS												
Trolly/Contractual	A7520.400	5,546	6,000	5,000	6,000			6,000	\$	0.03		
Celebrations - Salary	A7550.100	8,420	5,538	5,538	6,080			6,080	\$	0.03		

GENERAL FUND

		Tax Rate	\$	3.63	\$	3.71	\$	3.71	Assessed Value:	\$	194,743,093	3.5300
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total		TAX RATE	
		2016-17	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019			
Celebrations - Contractual	A7550.400	9,325	21,000	15,000	21,000	-	21,000	\$	0.11			
TOTAL CELEBRATIONS		23,291	32,538	25,538	33,080	-	33,080	\$	0.17			
Total Culture & Recreation		74,020	114,566	105,254	107,257	33,500	140,757	\$	0.72			
ZONING												
Salary	A8010.100	2,372	3,252	3,252	3,459		3,459	\$	0.02			
Contractual	A8010.400	1,825	5,000	2,000	5,000		5,000	\$	0.03			
TOTAL ZONING		4,197	8,252	5,252	8,459	-	8,459	\$	0.04			
PLANNING												
Salary	A8020.100	1,017	4,137	4,137	4,417		4,417	\$	0.02			
Contractual	A8020.400	490	5,000	2,000	5,000		5,000	\$	0.03			
TOTAL PLANNING		1,507	9,137	6,137	9,417	-	9,417	\$	0.05			
REFUSE												
Salary	A8160.100	91,151	75,410	75,410	81,766		81,766	\$	0.42			
Equip/Capital	A8160.200	-	7,600	6,500	-	54,500	54,500	\$	0.28			
Contractual	A8160.400	16,039	17,500	16,753	17,000		17,000	\$	0.09			
Resid Tipping Fees	A8160.401	41,300	40,000	35,127	40,000		40,000	\$	0.21			
Comm Tipping Fees	A8160.402	22,178	20,000	27,178	22,000		22,000	\$	0.11			
Equip/Vehicle Repairs	A8160.403	4,731	8,000	6,293	8,000		8,000	\$	0.04			
Dumpsters	A8160.404	-	2,500	2,500	2,500		2,500	\$	0.01			
TOTAL REFUSE		175,399	171,010	169,761	171,266	54,500	225,766	\$	1.16			
RECYCLING												
Salary	A8161.100	34,962	31,892	31,892	34,834		34,834	\$	0.18			
Equip/Capital	A8161.200	-	-	-	-		-	\$	-			
Contractual	A8161.400	8,972	12,000	9,394	11,000		11,000	\$	0.06			
Equip/Vehicle Repairs	A8161.401	8,198	4,000	3,904	4,000		4,000	\$	0.02			
TOTAL RECYCLING		52,133	47,892	45,190	49,834	-	49,834	\$	0.26			
STREET CLEANING												
Salary	A8170.100	4,237	12,647	12,647	13,618		13,618	\$	0.07			
Salary/Leaf Pick-up	A8170.101	24,468	18,517	18,517	19,902		19,902	\$	0.10			
Equip/Capital	A8170.200	-	-	-	-		-	\$	-			
Contractual	A8170.400	1,912	4,000	3,639	4,000		4,000	\$	0.02			
Equip/Vehicle Repairs	A8170.401	2,152	4,000	3,116	3,500		3,500	\$	0.02			
TOTAL STREET CLEANING		32,769	39,164	37,919	41,020	-	41,020	\$	0.21			
DRAINAGE												
Salary	A8540.100	28,309	29,911	29,911	32,296		32,296	\$	0.17			
Equip/Capital	A8540.200	-	-	-	-		-	\$	-			
Contractual	A8540.400	3,441	29,000	16,524	26,000	8,000	34,000	\$	0.17			

GENERAL FUND

		Tax Rate	\$	3.63	\$	3.71	\$	3.71	Assessed Value:		\$	194,743,093	3.5300
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total		TAX RATE		
		2016-17	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019				
Contractual (MS Permit NYS)	A8540.401	3,052	5,000	4,504	4,500			4,500		\$	0.02		
TOTAL DRAINAGE		34,803	63,911	50,939	62,796	8,000		70,796		\$	0.36		
SHADE TREES													
Salary	A8560.100	444	3,699	3,699	3,961			3,961		\$	0.02		
Equip/Captial	A8560.200	-	-	-	-			-		\$	-		
Contractual	A8560.400	38,731	30,000	29,390	30,000			30,000		\$	0.15		
TOTAL SHADE TREES		39,175	33,699	33,089	33,961	-		33,961		\$	0.17		
Total Home & Community Services		339,982	373,065	348,287	376,753	62,500		439,253		\$	2.26		
EMPLOYEE BENEFITS													
Retirement	A9010.800	99,995	99,022	99,980	99,228			99,228		\$	0.51		
Social Security	A9030.800	48,548	51,313	51,313	55,823			55,823		\$	0.29		
Workers Compensation	A9040.800	37,069	38,320	38,320	38,400			38,400		\$	0.20		
Unemployment Insurance	A9050.800	-	5,269	5,269	3,840			3,840		\$	0.02		
Disability Insurance	A9055.800	388	184	184	1,440			1,440		\$	0.01		
Hospital/Medical Insurance	A9060.800	161,934	189,034	189,034	198,726			198,726		\$	1.02		
Dental Plan	A9060.801	8,903	12,663	12,663	13,980			13,980		\$	0.07		
Accrued Benefits	A9189.801	-	-	-	-			-		\$	-		
Small Medical Claims PLUS	A9189.802	75	1,341	1,341	1,344			1,344		\$	0.01		
CDL/EAP Programs	A9189.803	761	968	968	970			970		\$	0.00		
TOTAL EMPLOYEE BENEFITS		357,673	398,114	399,072	413,751	-		413,751		\$	2.12		
SERIAL BONDS													
Principal	A9710.600	37,300	37,300	37,300	4,000			4,000		\$	0.02		
Interest	A9710.700	2,600	1,369	1,369	138			138		\$	0.00		
TOTAL BONDS		39,900	38,669	38,669	4,138	-		4,138		\$	0.02		
BOND ANTICIPATION NOTES													
Principal - Recycle	A9730.600	-	-	-	-			-		\$	-		
Principal - Streets	A9730.600	-	-	-	-			-		\$	-		
Interest - Recycle	A9730.700	-	-	-	-			-		\$	-		
Interest - Streets	A9730.700	-	-	-	-			-		\$	-		
TOTAL BANs		-	-	-	-	-		-		\$	-		
Total Debt Service		39,900	38,669	38,669	4,138	-		4,138		\$	0.02		
INTERFUND TRANSFERS													
Capital Fund	A9950.900	10,000	-	-	-			-		\$	-		
Other		-	-	-	-			-		\$	-		
TOTAL INTERFUND TRANSFERS		10,000	-	-	-	-		-		\$	-		
Prior Year Expense Acct	A9997.9	-	-	-	-			-		\$	-		
Total Prior Year Expenses		-	-	-	-	-		-		\$	-		

GENERAL FUND

Tax Rate		\$ 3.63	\$ 3.71	\$ 3.71	Assessed Value:		\$ 194,743,093	3.5300
ACCOUNT CODE	BUDGET			BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE	
	2016-17	2017-2018	Projected 2017-2018	2018-2019	2018-2019	2018-2019	2018-2019	
TOTAL EXPENSES	1,836,114	2,171,322	1,912,597	1,820,184	480,357	2,300,541	\$ 11.81	
	1,836,114	2,171,322	1,912,597	1,820,184	480,357	2,300,541	\$ 11.81	
	1,836,114	2,171,322	1,912,597	1,820,184	480,357	2,300,541	\$ 11.81	
	-	-	-	-	-	-	\$ -	
Beginning Fund Balance	1,866,511	1,879,797	2,124,789	2,323,982		2,323,982	\$ 11.93	
TOTAL REVENUES & TAXES	2,094,392	2,026,321	2,111,790	1,860,803	113,517	1,974,320	\$ 10.14	
TOTAL EXPENSES	1,836,114	2,171,322	1,912,597	1,820,184	480,357	2,300,541	\$ 11.81	
CHANGE FROM YEARS OPERATIONS	258,278	(145,001)	199,193	40,619	(366,840)	(326,221)	\$ (1.68)	
Adjustments							-	
RESERVE BALANCE	712,102	815,251	815,882	750,998		750,998		
OPERATING BALANCE	1,412,687	919,545	1,508,100	1,613,603		1,246,763		
Ending Fund Balance	2,124,789	1,734,796	2,323,982	2,364,601		1,997,761		

SEWER RATE CALCULATION WORKSHEET

		Appropriations			
TOTAL SEWER FUND		\$	959,399		
CAPITAL UNITS:				<u>Connections</u>	<u>Rate/Unit</u>
Sewer Debt Service	\$	473,262			
Less Transfer from Debt Svc Fund *	\$	-			
Less Appropriated Fund Balance *	\$	(46,636)			
= Cost Borne by Capital Unit Charge	\$	426,626	3,073	\$ 138.830	\$ 141.92
O&M Costs:					
Cost other than Debt	\$	486,137			
PLUS Budgetary Provision for Reserves	\$	40,000			
LESS Revenue other than Unit Chgs and *	\$	(26,993)			
LESS Appropriated Fund Balance	\$	-	0%		514,293 ← Unreserved
LESS Appropriated RESERVE	\$	(60,300)	14%		427,009 ← Reserved
					941,302 Ending Fund Balance
			<u>M Gallons</u>		
Cost borne by O&M Unit Charge	\$	438,844	153,981	\$ 2.850	\$ 2.94
		Average	50	\$ 142.81	\$ 147.32
ESTIMATED COMBINED SEWER BILL PER HOMEOWNER		\$	281.64	\$ 289.24	\$ (7.60) Incr/(Decr)
					-2.6%

Account Breakdown:		<u>O&M Units</u>	<u>O&M Charges</u>	<u>Capital Units</u>	<u>Capital Charges</u>	<u>Total</u>	<u>Budget Link</u>
G2120.000	Village Customers	89,492	\$ 255,052	1,814	251,838	\$ 506,890	506,890
G2374.200	Spencerport Schools	9,551	\$ 27,220	199	27,627	\$ 54,847	54,847
G2374.300	Lifetime Assistance	256	\$ 730	4	555	\$ 1,285	1,285
G2374.100	Town of Ogden	54,682	\$ 155,844	1,056	146,604	\$ 302,448	302,448
	Total	153,981	\$ 438,846	3,073	\$ 426,624	\$ 865,470	\$ 865,470

SEWER FUND

							BUDGET Total
Village User Combined Bill		\$ 280	\$ 284	\$ 284			\$ 282
		\$ 2.94	\$ 2.95	\$ 2.95			\$ 2.85
ACCOUNT CODE	ACTUAL 2016-17	BUDGET 2017-18	PROJECTED 2017-18	BUDGET O&M 2018-19	BUDGET MEE 2018-19	BUDGET Total 2018-19	
REVENUES							
Resident O&M Use fee & Capital Char	G2120	502,113	512,356	511,799	506,890	506,890	506,890
Sewer Charges	G2122	29,775	5,000	5,000	5,000	5,000	5,000
Interest on Sewer Rents	G2128	2,639	4,500	3,600	4,500	4,500	4,500
TOTAL DEPARTMENTAL INCOME		\$ 534,527	\$ 521,856	520,399	516,390	-	516,390
Town O&M Use fee & Capital Charges	G2374.100	300,584	303,719	303,719	302,448	302,448	302,448
School O&M Use fee & Capital Charge	G2374.200	37,918	33,410	33,410	54,847	54,847	54,847
Lifetime O&M Use fee & Capital Charge	G2374.300	1,714	1,285	1,285	1,285	1,285	1,285
St Johns	G2374.400	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL CHARGES		\$ 340,216	\$ 338,414	338,414	358,580	-	358,580
Interest Earnings	G2401	415	413	413	416	416	416
Capital Reserve Interest	G2401.3	234	173	173	173	173	173
Equipment Reserve Interest	G2401.4	173	239	239	254	254	254
Sale of Equipment	G2665	86,591	83,193	84,920	-	16,650	16,650
Refund Prior Year's Expense	G2701	-	-	-	-	-	-
Miscellaneous Revenue	G2770	-	-	-	-	-	-
State Aid	G3989	365	-	-	-	-	-
ALL OTHER		\$ 87,777	\$ 84,018	\$ 85,745	843	16,650	17,493
Transfer from Capital or other Fund	G5031	-	-	-	-	-	-
Premiums - Capital Project	G5050	-	-	-	-	-	-
Interest Earnings - Capital Proj.	G5050	-	-	-	-	-	-
TOTAL TRANSFERS		\$ -	\$ -	-	-	-	-
Transfers from Debt Service	G5730.204	-	-	-	-	-	-
TOTAL PROCEEDS OF OBLIGATIONS		\$ -	\$ -	\$ -	-	-	-
TOTAL REVENUES		\$ 962,521	\$ 944,288	944,558	875,813	16,650	892,463
		\$ 962,521	\$ 944,288	\$ 944,558	\$ 875,813	\$ 16,650	\$ 892,463
EXPENSES							
INSURANCE							
Public Officials/Bonds	G1910.400	-	-	-	-	-	-
SMP/Auto/Umbrella	G1910.402	4,800	5,936	5,936	5,250	5,250	5,250
Crime	G1910.403	-	-	-	-	-	-
TOTAL INSURANCE		\$ 4,800	\$ 5,936	\$ 5,936	5,250	-	5,250

SEWER FUND

							BUDGET Total	
Village User Combined Bill					\$ 280	\$ 284	\$ 284	\$ 282
					\$ 2.94	\$ 2.95	\$ 2.95	\$ 2.85
ACCOUNT CODE	ACTUAL 2016-17	BUDGET 2017-18	PROJECTED 2017-18	BUDGET O&M 2018-19	BUDGET MEE 2018-19	BUDGET Total 2018-19		
Land Purchase (Right of Way)	500	-	-	-	-	-		
Taxes on Village Property	659	1,000	1,400	1,400	-	1,400		
TAXES/VILLAGE PROPERTY G1950.400	\$ 1,159	\$ 1,000	\$ 1,400	\$ 1,400	-	1,400		
Salary - Vacation & Sick Time	G1989.100 7,560	12,736	12,736	13,783	-	13,783		
Longevity Pay	G1989.101 -	1,436	1,436	1,503	-	1,503		
Vacation & Sick Time G1989.100	\$ 7,560	\$ 14,172	\$ 14,172	15,286	-	15,286		
CONTINGENCY G1990.400	\$ -	\$ -	Maximum Contin	-	-	-		
	88,215	97,677	Maximum Contin	79,416	-	79,416		
GENERAL GOVERNMENT SUPPORT	\$ 13,518	\$ 21,108	\$ 21,508	21,936	-	21,936		
ADMINISTRATION								
Salary	G8110.100 34,835	47,536	47,536	50,904	-	50,904		
Equip/Capital	G8110.200 -	6,000	5,123	6,000	-	6,000		
Contractual	G8110.400 10,902	12,000	5,322	12,000	-	12,000		
Office Supplies	G8110.401 642	1,000	557	1,000	-	1,000		
Administration Engineering	G8110.402 -	-	-	-	-	-		
TOTAL ADMINISTRATION	\$ 46,380	\$ 66,536	\$ 58,538	69,904	-	69,904		
SANITARY SEWER								
Salary	G8120.100 83,697	88,124	88,124	95,035	-	95,035		
Equip/Capital	G8120.200 133,179	196,527	144,998	-	165,240	165,240		
Contractual	G8120.400 42,375	42,413	41,842	42,008	-	42,008		
Safety Program	G8120.404 1,257	2,000	1,594	1,500	-	1,500		
TOTAL SANITARY SEWER	\$ 260,509	\$ 329,064	\$ 276,558	138,543	165,240	303,783		
SEWAGE TREATMENT								
Salary Sewage Treatment	G8130.100 -	-	-	-	-	-		
Capital CM & engr	G8130.200 -	-	-	-	-	-		
Pure Waters Fees	G8130.402 -	-	-	-	-	-		
TOTAL SEWAGE TREATMENT	\$ -	\$ -	\$ -	-	-	-		
TOTAL HOME & COMMUNITY SERVICES	\$ 306,888	\$ 395,600	\$ 335,096	208,447	165,240	373,687		
EMPLOYEE BENEFITS								
Retirement	G9010.800 20,829	21,913	21,913	21,706	-	21,706		
Social Security	G9030.800 10,295	11,352	11,352	12,218	-	12,218		
Worker's Compensation	G9040.800 7,716	8,480	8,480	8,400	-	8,400		
Unemployment Insurance	G9050.800 38	1,166	1,166	840	-	840		

SEWER FUND

Village User Combined Bill							BUDGET Total
	\$	280	\$	284	\$	284	\$ 282
	\$	2.94	\$	2.95	\$	2.95	\$ 2.85
ACCOUNT CODE	ACTUAL 2016-17	BUDGET 2017-18	PROJECTED 2017-18	BUDGET O&M 2018-19	BUDGET MEE 2018-19	BUDGET Total 2018-19	
Disability Insurance	G9055.800	44	41	41	315		315
Hospital/Medical	G9060.800	39,616	41,832	41,832	43,471		43,471
Dental	G9060.801	2,292	2,802	2,802	3,058		3,058
Accrued Benefits	G9189.801	-	-	-	-		-
Small Medical Claims	G9189.802	-	297	297	294		294
CDL/EAP Programs	G9189.803	361	214	214	212		212
TOTAL EMPLOYEE BENEFITS		\$ 81,193	\$ 88,097	\$ 88,097	90,514	-	90,514
SERIAL BONDS NYS SRF 50% Subsidy							
EFC-SRF Service Fee 0.25%	G9710.400	12,112	11,212	11,212	10,300		10,300
Principal	G9710.600	360,000	365,000	365,000	375,000		375,000
Interest	G9710.700	103,441	95,756	95,756	87,962		87,962
TOTAL SERIAL BOND PAYMENTS		\$ 475,553	\$ 471,968	\$ 471,968	473,262	-	473,262
BOND ANTICIPATION NOTES							
Principal	G9730.600	-	-	-	-		-
Interest	G9730.700	-	-	-	-		-
TOTAL BAN PAYMENTS		\$ -	\$ -	\$ -	-	-	-
INTERFUND TRANSFERS							
Debt Service Fund	G9950.900	5,000	-	-	-		-
Capital Fund	G9950.900	-	-	-	-		-
TOTAL INTERFUND TRANSFERS		\$ 5,000	\$ -	\$ -	-	-	-
TOTAL EXPENSES		\$ 882,152	\$ 976,773	\$ 916,669	794,159	165,240	959,399
		882,152	976,773	916,669	794,159	165,240	959,399
		882,152	976,773	916,669	794,159	165,240	959,399
Beginning Fund Balance		833,044	857,960	913,413	941,302		941,302
TOTAL REVENUES		962,521	944,288	944,558	875,813	16,650	892,463
TOTAL EXPENSES		882,152	976,773	916,669	794,159	165,240	959,399
CHANGE FROM YEAR'S OPERATIONS		80,369	(32,485)	27,889	81,654	(148,590)	(66,936)
Adjustments							
RESERVE		411,597	426,907	427,009	407,136		407,136
OPERATING		501,816	398,568	514,293	615,820		467,230
Ending Fund Balance		913,413	825,475	941,302	1,022,956		874,366

ELECTRIC FUND

ACCOUNT CODE	Actual		Prior Year		BUDGET
	2016-17	Budget 17-18	Proj. 2017-18	Budget 18-19	
KWH SOLD	61,955,470	68,125,835	68,125,835	68,125,835	
REVENUES					
SALES OF ELECTRICITY:					
Residential Sales - Village	E601.000	\$ 1,263,468	1,371,988	1,371,988	1,371,988
Residential Sales - Ogden	E601.100	\$ 610,516	652,960	652,960	652,960
Residential Sales - Parma	E601.200	\$ 89,761	96,975	96,975	96,975
Increase in Assessment PPAC	E601	\$ -	-	\$ -	-
Residential Sales	E601	1,963,745	2,121,923	2,121,923	2,121,923
Commercial Sales - Village	E602.000	284,732	298,699	298,699	298,699
Commercial Sales - Ogden	E602.100	55,875	61,578	61,578	61,578
Commercial Sales - Parma	E602.200	413	505	505	505
Late Charges	E602	-	-	-	-
Commercial Sales	E602	341,020	360,782	360,782	360,782
Industrial Sales - Village	E603.000	641,592	670,352	670,352	670,352
Industrial Sales - Ogden	E603.100	109,898	140,218	140,218	140,218
Industrial Sales	E603	751,491	810,570	810,570	810,570
Street Lighting	E604	29,288	33,104	33,104	33,104
Other Sales to Village	E606	29,855	33,750	33,750	33,750
Security Lighting	E610	21,610	21,795	21,795	21,795
Total Sales		\$ 3,137,009	3,381,924	\$ 3,381,924	3,381,924
Other Operating Revenues:					
Rent From Property	E621	-	-	-	-
Misc Revenues	E622.0	6,310	5,000	5,000	5,000
Misc Revenues - CES Surcharge	E622.2	50,850	600	600	79,000
Total other Operating Revenues		\$ 57,160	5,600	\$ 5,600	84,000
TOTAL OPERATING REVENUES		\$ 3,194,168	3,387,524	\$ 3,387,524	3,465,924
Memo: Operating Revenue per KWH		\$ 0.0516	\$ 0.0497	\$ 0.0497	\$ 0.0509
Interest Income	E442.	(62)	15	15	15
Miscl. Non-Operating Revenues	E444	74,558	-	-	-
TOTAL NON-OPERATING REVENUES		\$ 74,496	15	\$ 15	15
TOTAL REVENUES		\$ 3,268,664	3,387,539	\$ 3,387,539	3,465,939
		\$ 3,268,664	\$ 3,387,539	\$ 3,387,539	\$ 3,465,939

ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2016-17	Budget 17-18	Proj. 2017-18	Budget 18-19
EXPENSES					
PRODUCTION					
Electricity Purchased - NYMPA	E721.000	825,624	1,015,815	817,692	850,000
Electricity Purchased - NYPA	E721.100	769,449	853,904	815,569	820,000
CES Surcharge - NYMPA	E721.200	69,804	600	-	79,000
TOTAL PRODUCTION		\$ 1,664,877	\$ 1,870,319	\$ 1,633,261	\$ 1,749,000
Memo: Production cost per KWH		\$ 0.0269	\$ 0.0275	\$ 0.0240	\$ 0.0257
Repairs/Poles, Towers and Fixtures	E736.000	5,608	2,000	6,608	4,000
DEPRECIATION Poles/Towers/Fixtures	E738.000	79,917	67,800	90,393	67,800
TOTAL MAINTENANCE POLES, TOWERS, ETC.		\$ 85,525	\$ 69,800	\$ 97,001	\$ 71,800
DISTRIBUTION					
Distrib Supervision/Eng	E741.100	31,767	15,000	10,185	15,000
Supervision Salaries	E741.101	82,116	88,338	88,338	95,326
Distribution Expense	E741.200	15,422	10,000	9,407	10,000
Distribution Labor	E741.210	5,580	7,500	31,456	7,500
Distribution Supplies	E741.220	-	2,500	3,689	2,000
Storage Battery Supplies	E741.320	-	1,000	1,000	1,000
Op. Overhead Distribution MEE	E741.420		25,000	25,000	15,000
Op. Overhead Distribution Lines	E741.420	112,691	358,626	100,556	351,841
Op. Underground Dist. Lines	E741.430	25,996	17,000	15,010	17,000
Remove/Reset Transformers	E741.440	3,230	4,000	4,000	4,000
Miscl. Dist. Line Ops.	E741.450	105,228	35,000	3,500	35,000
Meter Supv. & Recor.	E741.510	-	4,500	1,708	4,500
Removing & Reset Meters	E741.520	8,317	5,000	4,643	5,000
Services on Consumers' Premises	E741.600	-	1,000	-	1,000
Repairs to Dist. Structures & Equip.	E742.110	-	2,000	-	1,000
Repairs to SubSta. Equip.	E742.130	1,851	5,000	4,202	5,000
Repairs/OH Dist. Conductors	E742.410	-	-	135	-
Repairs/UG Dist. Conductors	E742.510	1,136	-	2,103	-
Repairs Underground Feeder	E742.520	-	2,000	2,000	2,000
Repairs to OH Line Transformers	E742.610	637	-	-	-
Repairs Underground Line Trans.	E742.620	-	-	150	4,000
Repairs to OH Services	E742.710	166	3,000	2,812	3,000
Repairs to Underground Services	E742.720	58	3,000	2,918	3,000
Test Consumers' Meters	E742.810	161	4,000	3,161	8,000

ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2016-17	Budget 17-18	Proj. 2017-18	Budget 18-19
Repair Consumers' Meters	E742.820	-	2,000	-	2,000
DEPRECIATION Dist. Prop.	E743.000	209,777	205,560	212,214	213,000
TOTAL DISTRIBUTION		\$ 604,134	\$ 801,024	\$ 528,187	\$ 805,167
STREET LIGHTING					
Operation Overhead Signal Sys.	E751.200	-	-	-	-
Op. Overhead Street Lights	E751.210	1,547	4,000	3,169	3,000
Op. Underground Street Lights	E751.220	6,633	6,000	2,850	6,000
Repairs Overhead Street Lights	E752.100	6,827	5,000	8,268	3,500
Repairs Underground Street Lights	E752.200	15,292	4,000	6,543	4,000
DEPRECIATION Street Lights	E753.	29,336	28,304	30,784	31,000
TOTAL STREET LIGHTING		\$ 59,634	\$ 47,304	\$ 51,614	\$ 47,500
CONSUMER ACCOUNTING					
Meter Reading	E761.220	3,631	5,520	5,486	5,520
Collecting	E761.230	4,658	4,000	4,450	4,000
Consumer Billing &Acct.	E761.300	13,316	16,000	15,854	16,000
Support Salaries	E761.301	52,254	97,097	57,796	103,642
TOTAL CONSUMER ACCOUNTING		\$ 73,859	\$ 122,617	\$ 83,586	\$ 129,162
SALES					
Jobbing for Village	E772.000	15,919	-	-	-
TOTAL SALES		\$ 15,919	\$ -	\$ -	\$ -
GENERAL OFFICE EXPENSE					
Board Salaries	E781.101	13,666	13,663	13,663	13,963
Administrative Salaries	E781.201	71,420	14,699	54,000	16,050
Software & Training	E781.209	-	2,500	-	2,500
Computer Hardware	E781.211	1,297	3,000	1,000	3,000
Law Department	E781.300	-	2,000	1,000	2,000
Other General Office Supplies	E781.500	14,702	15,000	10,056	15,000
Management Service (BST)	E782.000	-	10,000	8,800	10,000
Insurance, Injuries & Damages	E783.100	20,158	28,000	28,000	20,750
Regulatory Comm Expense	E784.000	18,747	14,078	4,780	6,000
Other General Expense Vac./Sick	E785.100	58,659	46,622	46,622	50,761
Training & Education	E785.101	66,823	58,900	81,056	60,000
State Retirement	E785.102	125,272	85,791	103,090	85,791
Social Security	E785.103	40,605	44,417	44,417	48,318
Workers Comp.	E785.104	32,430	33,200	33,200	33,200

ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2016-17	Budget 17-18	Proj. 2017-18	Budget 18-19
Disability Insurance	E785.105	341	160	160	1,245
Hospital & Medical Insurance	E785.106	148,560	163,777	163,777	171,815
Medical Reimbursement	E785.107	-	-	-	-
CDL/EAP Programs	E785.108	526	838	838	838
Small Medical Claims	E785.109	-	1,162	1,162	1,162
Safety/OSHA	E785.110	23,357	26,000	17,398	26,000
Unemployment Insurance	E785.111	-	4,565	-	3,320
Post Retirement Change in Liab	E785.112	44,266	30,000	30,000	40,000
Dental Plan	E785.113	7,991	10,971	10,971	12,087
Longevity Pay	E785.114	-	3,633	3,633	3,882
Miscellaneous General Expense	E785.200	33,726	28,000	53,803	28,000
Oper Municipality Holiday Events - C	E785.201	-	2,500	1,157	2,500
Oper Municipality Seasonal Events - I	E785.202	-	2,500	1,250	2,500
Oper Municipality Community Outrea	E785.203	1,420	2,000	1,898	2,000
Maintenance of Municipal Facilities	E785.204	3,622	14,500	6,805	14,500
Energy Efficiency Programs	E785.205	(268)	-	-	-
Repairs to General Property	E787.000	-	-	-	-
DEPRECIATION General Property	E788.000	25,879	25,100	25,876	26,000
Misc Expenses Transferred	E792.000	(333,540)	(350,000)	(190,000)	(350,000)
TOTAL ADMINISTRATION/GENERAL		\$ 419,656	\$ 337,576	\$ 558,412	\$ 353,182
TOTAL OPERATING EXPENSE		\$ 2,923,604	\$ 3,248,640	\$ 2,952,061	\$ 3,155,811
DEBT SERVICE					
Interest on Long Term Debt	E451.	2,735	2,213	2,213	1,628
Misc Interest Deductions	E452.	66	500	38	500
Interest Deductions Attic Insulation	E452.100	-	-	-	-
TOTAL DEBT SERVICE		\$ 2,802	\$ 2,713	\$ 2,251	\$ 2,128
NON-OPERATING EXPENSE					
Real Property Taxes	E403.000	43,413	48,000	43,768	48,000
Uncollectible Revenue	E404.000	12,218	11,000	10,500	10,000
Misc Non-Operating Expense	E449.000	-	-	-	-
Misc. Amortization	E456.000	-	-	-	-
Contract Appr/From Income- IEEP	E459.000	62,226	70,000	61,837	70,000
Contract Appr/From Income - Hybrid	E459.100	-	86,106	-	86,106
Contract Appr/From Income - Insul	E459.200	-	-	-	-
Contract Appr/From Income - Bucket Tr	E459.300	86,106	-	86,106	86,106
Mutual Aid Expense	E460.000	80,544	-	85,994	80,000

ELECTRIC FUND

	ACCOUNT CODE	Actual			Prior Year		BUDGET
		2016-17	Budget 17-18	Proj. 2017-18	Budget 18-19		
Prior Year Expense Account	E9997.900	-		-		\$ -	
TOTAL NON-OPERATING EXPENSE		\$ 284,507	\$ 215,106	\$ 288,205		\$ 380,212	
TOTAL EXPENSES		\$ 3,210,913	\$ 3,466,459	\$ 3,242,517		\$ 3,538,151	
		\$ 3,210,913	\$ 3,466,459	\$ 3,242,517		\$ 3,538,151	
SURPLUS (ACCOUNT 281) BEGINNING		\$ 3,685,459	\$ 3,853,181	\$ 3,743,210		\$ 3,888,232	
TOTAL REVENUES		\$ 3,268,664	\$ 3,387,539	\$ 3,387,539		\$ 3,465,939	
TOTAL EXPENSES		\$ 3,210,913.35	\$ 3,466,459	\$ 3,242,517		\$ 3,538,151	
Change From Year's Operations		\$ 57,751	\$ (78,920)	\$ 145,022		\$ (72,212)	
Adjustments		\$ -					
SURPLUS (ACCOUNT 281) ENDING		\$ 3,743,210	\$ 3,774,261	\$ 3,888,232		\$ 3,816,020	

RESERVE FUNDS

	ACTUAL 05/31/2017	PROJECTED 05/31/2018	0.10% 2018-19			ESTIMATED 05/31/2019
			Interest	Trans. IN	Expenses	
General Reserve	\$ 290,255	290,545	291	-		\$ 290,836
Streets & Pavement	\$ 96,732	156,829	157	60,000		\$ 216,986
Computer Reserve	\$ 21,132	21,153	21	-		\$ 21,174
GF Equipment Reserve	\$ 206,884	257,091	257	-	140,700	\$ 116,648
GF Recycle Reserve	\$ 75,189	90,264	90	15,000		\$ 105,354
Worker's Comp	\$ 21,910	21,932	22			\$ 21,954
Sewer Reserve	\$ 172,919	173,092	173			\$ 173,265
SF Equipment Reserve	\$ 238,678	253,917	254	40,000	60,300	\$ 233,871
Electric Depreciation	\$ 85	85	-	-	-	\$ 85
Totals	\$ 1,123,785	1,264,908	1,265	115,000	201,000	\$ 1,180,173

\$ 1,180,173

2018-19 Changes to Reserve:

- Budgeted: GF Equipment Reserve: Use \$141K to purchase Truck 6
- SF Equipment Reserve: Use 60K to purchase Truck 6
- General Streets Reserve: Add \$60K for future Brockport Road rebuild
- SF Equipment Reserve: Add \$40k for future use
- Recycle Truck Reserve. Add \$15K

2017-18 Changes to Reserve:

- Budgeted: GF Equipment Reserve: Add \$50K
- General Streets Reserve: Add \$60K for future Brockport Road rebuild
- Recycle Truck Reserve. Add \$15K
- SF Equipment Reserve: Add \$15K

2016-17 Changes to Reserve:

- Budgeted: GF Equipment Reserve: Add \$20K, Use \$40K for truck 9
- General Streets Reserve: Add \$30K for future Brockport Road rebuild
- Recycle Truck Reserve. Add \$15K
- SF Equipment Reserve: Add \$60K
- Computer Reserve: Use \$7K for Server Upgrade (Approved in 2015-16, Project

MAJOR EQUIPMENT/PROJECT EXPENSE

Projects	Sponsor DH/VB	Total Cost	General Fund		Sewer Fund		Electric Fund		Total
			Account	Amount	Account	Amount	Account	Amount	
Roads Program: Clark Street	TW	30,767	A5110.400	3,000					3,000
		-	A5110.402	22,767					22,767
		-	A8540.400	5,000					5,000
Maplewood Ave	TW	56,875	A5110.402	52,875					52,875
		-	A5110.400	1,000					1,000
		-	A8540.400	3,000					3,000
MicroPave	TW	30,915	A5110.400	30,915					30,915
Roof DPW Building #1 (70% GF, 30% SF)	TW	47,000	A1640.200	32,900	G8120.200	14,100			47,000
Bridge Tenders House	TW	17,500	A7110.200	17,500					17,500
Stairs on Canal (Top's Plaza)	TW	9,500	A7110.200	9,500					9,500
Park Benches	TW	6,500	A7110.200	6,500					6,500
Sanitary Sewer I&I	TW	57,540			G8120.200	57,540			57,540
Sidwalks from East Ave to the Unique Shop Driveway	TW	22,500	A5410.200	22,500					22,500
Self Contained leaf collector	TW	54,500	A8160.200	54,500					54,500
Replace Truck #6 6 wheel dump truck (70%/30%)	TW	216,000	A5110.200	151,200	G8120.200	64,800			216,000
Skid Steer Bobcat - Price for New (70/30%)	TW	32,000	A5110.200	22,400	G8120.200	9,600			32,000
Replace Truck #16 Ford F350 1 Ton Dump (70/30%)	TW	64,000	A5110.200	44,800	G8120.200	19,200			64,000
OGPTL Rd @ Trimmer Rd Rebuild	OM	15,000					E0358.000	15,000	15,000
Circuit 21 reinforcement Clark st back thru Amity to tie point w/ cir 11	OM	20,000					E0363.000	20,000	20,000
Block Tree Trimming	OM	15,000					E0741.420	15,000	15,000
Replace defective Poles	OM	25,000					E0358.000	25,000	25,000
Street Light conversion to LED (before IEEP Reimbursement)	OM	15,000					E0371.000	15,000	15,000
Replace Truck #4	OM	30,000					E0384.000	30,000	30,000
Total	-	765,597	-	480,357	-	165,240	-	120,000	765,597

MISCELLANEOUS RELATED REVENUES:

Total Revenue		Total Revenue	General Fund		Sewer Fund		Electric Fund		Total
			Account	Amount	Account	Amount	Account	Amount	
CHIPS	TW	74,667	A3501.000	74,667					74,667
Skid Steer Bobcat - Price for New (70/30%)	TW	27,500	A2665.000	19,250	G2665.000	8,250			27,500
Trade in on Truck #6 (70/30)	TW	15,000	A2665.000	10,500	G2665.000	4,500			15,000
Trade in on Truck #16 (70/30)	TW	13,000	A2665.000	9,100	G2665.000	3,900	E0384.005		13,000
Trade in on Truck #4	OM	4,000	A2665.000		G2665.000		E0384.005	4,000	4,000
IEEP reimbursement for Street Lighting	OM	15,000					E0263.000	15,000	15,000
Total	-	149,167	-	113,517	-	16,650	-	19,000	149,167

USE OF RESERVES:

Total Reserves		Total Reserves	General Fund		Sewer Fund		Electric Fund		Total
			Account	Amount	Account	Amount	Account	Amount	
Truck 6		201,000		140,700		60,300			201,000
		-		-		-			0
Total Use of Reserves:		201,000		140,700		60,300			201,000

Roads Program Summary:

	A5110.400	A5110.402	A8540.400	Total	CHIPS
Clark Street	3,000.00	22,767.00	5,000.00	30,767.00	(74,667.00)
Maplewood Ave	1,000.00	52,875.00	3,000.00	56,875.00	-
Micropave	30,915.00	-	-	30,915.00	-
	34,915.00	75,642.00	8,000.00	118,557.00	(74,667.00)

Vehicle Replacement Schedule

Revised: 12/18/2017

Scenario:				Plan for Calculation									
Description of Work	Unit #	Vehicle Description	YR Last Purch	Trade Life	Next Buy	Projected Replacement Cost			Paid by Fund Split	2017-2018	2018-2019	2019-2020	2020-2021
						Gross Cost	Trade In	Net Cost					
D.P.W	1	2018 Ford	2018	5	2017	35,000	5,000	30,000	70/30% GF/SF	30,000	-	-	-
D.P.W	5	2007 International Dump Truck	2007	11	2020	205,000	35,000	170,000	100% SF Chas & Body	-	-	-	-
D.P.W	6	2006 Sterling 6 wheel Dump trk	2006	9	2018	216,000	15,000	201,000	70/30% GF/SF	-	201,000	-	-
D.P.W	7	2013 International 6 Wheel Dump	2013	14	2022	195,000	15,000	180,000	100% GF	-	-	-	-
D.P.W	9	2017 Ford F550 1 Ton Dump	2017	5	2022	62,000	5,000	57,000	70/30% GF/SF	-	-	-	-
Parks	10	2012 Ford F550 1 Ton Dump	2012	12	2019	64,000	4,500	59,500	100% GF	-	-	59,500	-
Sewer	11	1999 Sterling Flush Tank Truck	1999	17	2019	250,000	60,000	190,000	100% Sewer	-	-	190,000	-
Refuse	12	2015 International packer	2015	12	2027	216,000	15,000	201,000	100% GF	-	-	-	-
Street Clean	14	2007 Freightliner St Sweeper	2007	12	2021	255,000	40,000	215,000	70/30% GF/SF	-	-	-	-
D.P.W	15	2007 Ford F350 1 Ton Dump	2007	6	2017	64,000	8,000	56,000	70/30% GF/SF	56,000	-	-	-
D.P.W	16	2009 Ford P/U F450 Dump	2009	6	2018	59,000	13,000	46,000	70/30% GF/SF	-	46,000	-	-
Refuse	18	2008 International Packer	2008	11	2018	225,000	10,000	215,000	100% GF	-	-	-	215,000
Recycling	19	2008 International Recycler	2008	10	2019	215,000	50,000	165,000	100% GF	-	-	165,000	-
D.P.W new	21	CASE 4WD Loader 2016	2016	5	2021	98,000	25,000	73,000	70/30% GF/SF	-	-	-	-
D.P.W	22	2016 Caterpillar (Case) Loader Upg	2016	5	2021	146,500	101,500	45,000	50/50% GF/SF	-	-	-	-
Parks	24	2010 John Deere Tractor	2010	7	2021	33,000	10,000	23,000	70/30% GF/SF	-	-	-	23,000
Parks Van	26	2007 GMC Cube Van	2007	9	2020	58,000	12,000	46,000	75/25% GF/SF	-	-	46,000	-
Parks	27	2008 Chevy 2500 Mechanics	2008	15	2023	18,500	200	18,300	60/40% GF/SF	-	-	-	-
Leaf pick up	B	1998 Leaf Machine	1998	15	2018	54,500	3,500	51,000	100% GF	-	51,000	-	-
Leaf pick up	C	2011 Leaf Machine	2011	15	2026	34,000	2,000	32,000	100% GF	-	-	-	32,000
D.P.W	Lease	2015 BobcatSkid steer lease/own	Lease	0	2019	32,000	27,500	4,500	70/30% GF/SF	-	4,500	-	-
DPW	Equip	Polaris ATV	2007					-	60/40% GF/SF	-	-	-	-
DPW	UTV	BobCat UTV	2017		2014	35,000	-	35,000		35,000	-	-	-
Subtotal:	ubtotal:	Subtotal:	Subtotal:	total:	Subtotal:	2,570,500	457,200	2,113,300	Subttl General & Sewer:	121,000	302,500	460,500	270,000
Building Inspector	20	2006 Ford Escape Hybrid 4X4	2006	10	2020	27,000	5,000	22,000	100% Electric	-	-	22,000	-
SME	2	2010 Ford Escape Hybrid 4*4	2010	8	2018	29,000	10,000	19,000	100% Electric	-	-	-	-
SME	3	2006 Freightliner Bucket Truck Alt	2006	19	2025	185,000	40,000	145,000	100% Electric	-	-	-	-
SME	8	2001 Ford F250 P/U 4*4	2001	16	2017	20,000	1,000	19,000	100% Electric	19,000	-	-	-
SME	13	2001 Ford F650 Bucket Truck	2001	14	2015	150,000	25,000	125,000	100% Electric	-	-	-	-
SME	23	1995 Freightliner Line Truck	1995	25	2018	233,000	18,000	215,000	100% Electric	215,000	-	-	-
SME	25	1998 John Deere Backhoe	1998	22	2020	40,000	8,000	32,000	100% Electric	-	-	32,000	-
SME	4	2004 1 ton dump Ford F350	2004	12	2016	30,000	4,000	26,000	100% Electric	-	26,000	-	-
SME	-	Rear Lot Pole Setter	0	0	2020	75,000	-	75,000	100% Electric	-	-	-	75,000
-	17	-	0	0	0	-	-	-		-	-	-	-
Subtotal: EF	ubtotal:	Subtotal:				762,000	106,000	656,000	Subtotal Electric:	234,000	26,000	54,000	75,000
Total cost for Fiscal Year:		(All Funds)				3,332,500	563,200	2,769,300		355,000	328,500	514,500	345,000

* Formula changing 2014 on to 55/30/15% GF/EF/SF was 40/20/40% prior

INSURANCE AND BENEFITS ALLOCATION WORKSHEET

POLICY/COVERAGE:	Actual	Act/Fcst	Budget	Salary % Distribution By Fund						
	2016-2017	2017-2018	2018-2019	48.0%			10.5%			41.5%
				General			Sewer			Electric
SMP (Special Multi-Peril)	47,997	56,000	50,000	A1910.402	24,000	G1910.402	5,250	E783.100	20,750	
Crime Coverage	-	-	-	A1910.403	-	G1910.403	-	E783.100	-	
Public Officials	-	-	-	A1910.400	-	G1910.400	-	E783.100	-	
TOTAL	\$ 47,997	\$ 56,000	\$ 50,000	24,000		5,250		20,750		
Employee Benefits Insurance				24,000		5,250		20,750		
Workers Compensation	77,715	80,000	80,000	A9040.800	38,400	G9040.800	8,400	E785.104	33,200	
Disability Insurance	773	385	3,000	A9055.800	1,440	G9055.800	315	E785.105	1,245	
Unemployment Insurance	38	11,000	8,000	A9050.800	3,840	G9050.800	840	E785.111	3,320	
TOTAL	\$ 78,526	\$ 91,385	\$ 91,000	43,680		9,555		37,765		
Other Employee Benefits				43,680		9,555		37,765		
Retirement	208,307	206,726	206,726	A9010.800	99,228	G9010.800	21,706	E785.102	85,791	
Small Medical Claims	75	2,800	2,800	A9089.802	1,344	G9189.802	294	E785.109	1,162	
CDL/EAP Program	1,647	2,020	2,020	A9189.803	970	G9189.803	212	E785.108	838	
TOTAL	\$ 210,029	\$ 211,546	\$ 211,546	101,542		22,212		87,791		

Notes to Retirement: Actual

2018-19 Property Tax Cap Calculation

Revision: 12/26/2017

Original Warrant/Levy 2017-18				
	General Taxes		707,374.21	
	General Recycle		62,220.07	
	Sewer Residential Capital		260,008.49	
	Sewer Residential O&M		251,790.90	
	Total Original Warrant		1,281,393.67	
1.	Adjustments to Warrant (See OSC recommendations)	Adj. Includes	+	-
	Adjusted Warrant 2017-18	Exemption Removal	=	1,281,393.67
		Excludes Unpaid Refuse		
2.	Add: Total Tax Cap Reserve Amount (Incl Interest Earned) Fr FYE 5/31/2017		+	-
3.	Add: Tax Base Growth Factor	x	100.78%	= 1,291,388.54
4. 5.	Add: Pilots receivable in the 5/31/2018 Fiscal Year		+	4,305.00
			=	1,295,693.54
	Multiply times levy growth factor (1.00 to 1.02)	x	102.00%	= 1,321,607.41
			=	1,321,607.41
Subtract:	Pilots receivable in the Fiscal Year 5/31/2018		-	4,305.00
	Total Levy Limit before Adjustments/Exclusions		=	1,317,302.41
6.	Add: Tax levy necessary for exp from court orders or judgements arising from tort actions that exceed 5% of the total tax levied in the prior year		+	-
	5% of 2017-18 taxes levied:	64,069.68		
	Expenses from Tort Actions expected in 2017-18	-		
	<u>Calculate Carry Over</u>			
	OSC-Approved Tax Cap for 2017-18	1,292,709.00		
	A) 1.5% of Cap	19,390.64		
	B) Unused Levy 2017-18: CAP Less Adjusted Warrant	11,315.33		
7.	Calc: Available CarryOver from FYE 5/13/2017 (Lesser of A or B Above)		+	11,315.33
8.	Add: tax levy necessary to pay for additional pension costs due to increases in the average actuarial/normal contribution rate of pension funds over 2 percentage points (calc below):		+	-
9.	Add/Subtr: Transfer of Local Government Functions as determined by OSC		+	-
TAX LEVY LIMIT, adj. for Transfers, plus Exclusions			=	1,328,617.74 103.68537%

2018-19 Estimated Levy:

General Taxes	687,443.08
General Recycle	64,144.00
Sewer Residential Capital	251,838.00
Sewer Residential O&M	255,052.00
Estimated Total Warrant	1,258,477.08
PILOT	4,305.00
Total Warrant + PILOT	1,262,782.08
Levy + PILOT 2018-19	Est 1,262,782.08
Levy + PILOT 2017-18	Act 1,285,698.67
Overall increase vs prior year levy in \$	(22,916.59)
Overall increase vs prior year levy in %	-1.79%
On same assessment base:	190,749,445
Tax Rate 2017-18	6.74
Tax Rate 2018-19	6.62
Increase %	-1.78%

Retirement Exclusion Calculation:

NYSLRS projected Salary base 2017-18	1,258,404.00
Pension contributions due to increases in the statewide contribution rate over 2 percentage points (eg: 2.6% - 2% = 0.6%) Current year - 0%	x 0.00%
Exclusion allowed	-

Reduction in Levy Required: IF ANY -