

VILLAGE OF SPENCERPORT

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

ADOPTED

2019-2020 BUDGET

For Fiscal Year
Beginning June 1, 2019
and
Ending May 31, 2020



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 2019-2020 BUDGET

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BUDGET SUMMARY

	-960	-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	\$ 2,366,748	\$ -	\$ 1,376,490	\$ 303,456	\$ -	\$ 686,802	\$209,390,834	\$3.280	
A2131/A8161.0 Recycle	\$ 248,642	\$ -	\$ 84,716	\$ -	\$ 105,000	\$ 58,926	1,400	Units	\$42.09
	<u>\$ 2,615,390</u>	<u>\$ -</u>	<u>\$ 1,461,206</u>	<u>\$ 303,456</u>	<u>\$ 105,000</u>	<u>\$ 745,728</u>	<u>UNITS:</u>		
Sewer Units									
G - SEWER FUND									
Debt Service Charges	\$ 469,318	\$ -	\$ -	\$ 40,566	\$ -	\$ 428,752	2,976	Hook Up =	\$144.07
Operating Charges	\$ 817,116	\$ -	\$ 82,579	\$ 208,628	\$ 130,000	\$ 395,908	138,915	/M Gal.=	\$2.850
	<u>\$ 1,286,434</u>	<u>\$ -</u>	<u>\$ 82,579</u>	<u>\$ 249,194</u>	<u>\$ 130,000</u>	<u>\$ 824,660</u>			
Loss/ (Gain) on Operations									
E- ELECTRIC FUND	\$ 3,817,486	\$ -	\$ 280,015	\$ 155,507	\$ -	\$ 3,381,964	65,947,354	Sales	\$ / kwh = \$0.0513
	<u>\$ 7,719,310</u>	<u>\$ -</u>	<u>\$ 1,823,800</u>	<u>\$ 708,157</u>	<u>\$ 235,000</u>	<u>\$ 4,952,353</u>			

**** Deadline Dates ****

- | | |
|----------------|---|
| March 15, 2019 | Budget Officer to file Tentative Budget with Clerk. |
| March 18, 2019 | Clerk to publish Notice of Budget Hearing. |
| April 3, 2019 | PUBLIC HEARING (7:00 PM) |
| April 3, 2019 | BOARD ADOPTS BUDGET and Salary & Wage schedule. |

PROJECTED FUND BALANCE & APPROPRIATED FOR BUDGET YEAR

		Beginning Fund Balance				UNRESERVED FUND BALANCE	2019-2020		
		2018-2019					2019-2020	Unappropriated	% Appropriated
<u>Fund</u>	<u>Code</u>	<u>-909</u> <u>05/31/18</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>Appropriated</u> <u>-599</u>	<u>Unappropriated</u> <u>-911</u>	<u>%</u> <u>Appropriated</u>
GENERAL	A	\$ 2,393,427	\$ 2,027,556	\$ 2,108,457	\$ 905,696	\$ 1,406,830	\$ 303,456	\$ 1,103,374	22%
SEWER	G	\$ 918,434	\$ 990,793	\$ 873,270	\$ 421,802	\$ 614,154	\$ 249,194	\$ 364,960	41%
ELECTRIC	E	\$ 3,823,181	\$ 3,611,636	\$ 3,814,987	\$ 86	\$ 3,619,744	\$ 155,507	\$ 3,464,238	4%
TOTALS		\$ 7,135,042	\$ 6,629,985	\$ 6,796,715	\$ 1,327,583	\$ 5,640,728	\$ 708,157	\$ 4,932,572	13%

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

Summary					
2018-2019		2019-2020		Increase/ (Decrease)	
Rate	\$	Rate	\$	\$	%
General Fund					
Tax Rate	\$ 3.53	\$ 3.28			
Tax on \$100K home	353	328	(25.00)	-7.1%	
Recycle Charge per Unit	46	42	(3.73)	-8.1%	
Total General Fund Tax Bill	399	370	(28.73)	-7.2%	
Sewer Fund - Residential					
	Rate	K Gal	Rate	K Gal	
Operations Charges \$/K gallons on average gallons usage	\$ 2.85	50	\$ 2.85	47	
		143		133	(9.77) -6.8%
Capital Charges per Unit		139		144	5.24 3.8%
Total average Sewer Charges		282		277	(4.53) -1.6%
Total Average Annual Bill		680		647	(33.26) -4.9%

Comparison of Total Appropriations for NYS Tax Cap

2018-2019		2019-2020		Increase/ (Decrease)	
Tax Levy \$	Tax Levy \$	\$	%		
General Fund					
Tax Rate	687,443	686,802	(641)	-0.1%	
Recycle Charge	64,144	58,926	(5,218)	-8.1%	
Total average General Charges	751,587	745,728	(5,859)	-0.8%	
Sewer Fund					
O&M Charge (Residents)	255,052	235,610	(19,442)	-7.6%	
Capital Charge (Residents)	251,838	262,207	10,369	4.1%	
Total average Sewer Charges	506,890	497,817	(9,073)	-1.8%	
Total Appropriations On Tax Bill:	1,258,477	1,243,545	(14,932)	-1.2%	

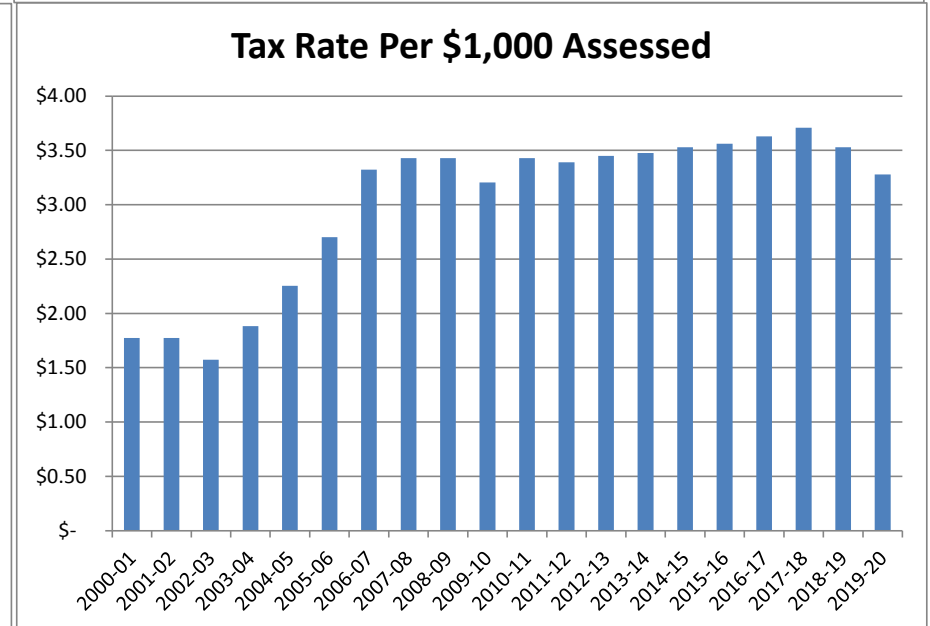
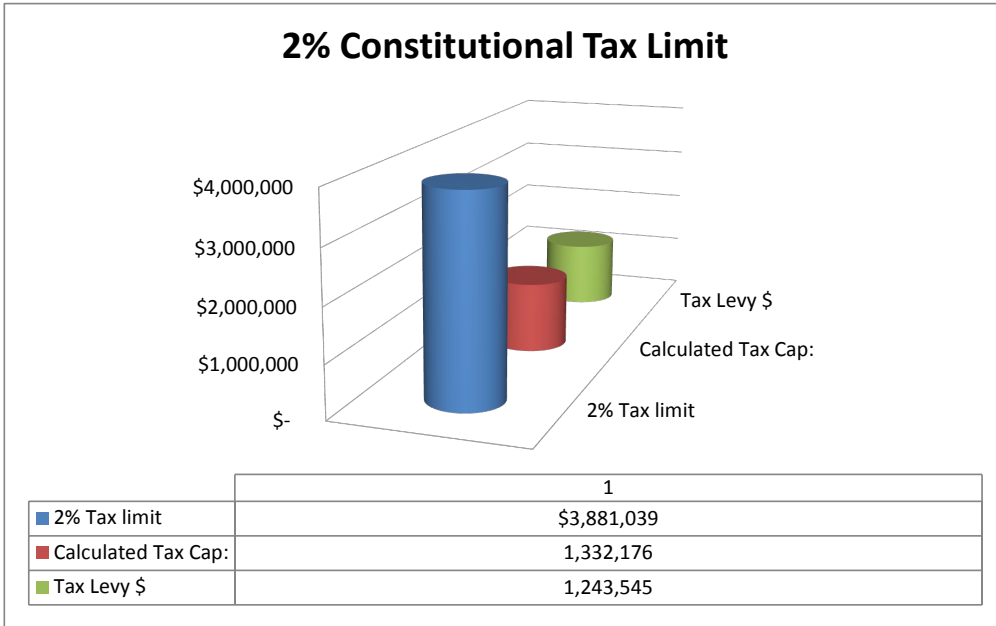
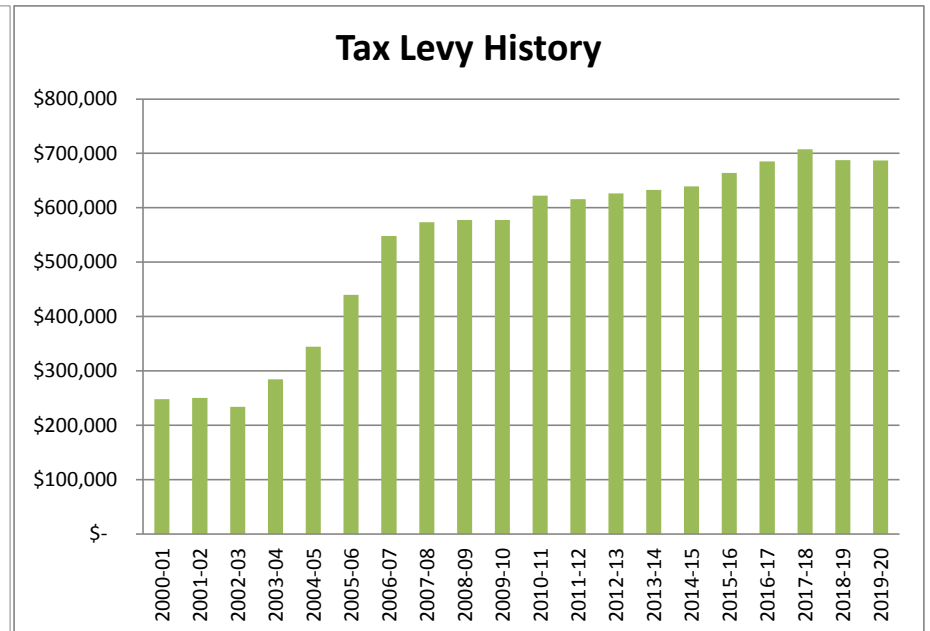
Calculated Tax Cap:	1,332,176	73,699	5.9%
Amount over/(Under) Tax Cap:	(88,630)	(88,630)	-7.0%

TAX HISTORY

Fiscal Year	Tax Levy	Tax Rate Per \$1,000 Assessed	Assessed Value	Equalization Rate	Full Value	Tax Rate Per \$1,000 Full Value
1991-92	\$ 251,310	\$ 7.50	\$ 33,508,030	33.14% F	\$ 101,110,531	\$ 2.49
1992-93	\$ 242,920	\$ 7.15	\$ 33,974,803	29.84% F	113,856,578	\$ 2.13
1993-94	\$ 243,409	\$ 7.15	\$ 34,043,275	28.22% F	120,635,276	\$ 2.02
1994-95	\$ 247,420	\$ 7.15	\$ 34,604,169	26.20% F	132,076,981	\$ 1.87
1995-96	\$ 255,595	\$ 7.36	\$ 34,720,112	25.86% F	134,261,841	\$ 1.90
1996-97	\$ 242,864	\$ 7.01	\$ 34,661,941	25.42% F	136,356,967	\$ 1.78
1997-98	\$ 243,187	\$ 1.77	\$ 137,406,911	100.00% F	137,406,911	\$ 1.77
1998-99	\$ 245,956	\$ 1.77	\$ 138,850,699	100.03% F	138,809,056	\$ 1.77
1999-00	\$ 246,762	\$ 1.77	\$ 139,056,010	100.00% F	139,056,010	\$ 1.77
2000-01	\$ 247,754	\$ 1.77	\$ 139,819,427	97.43% F	143,507,572	\$ 1.73
2001-02	\$ 250,480	\$ 1.77	\$ 141,325,493	100.00% F	141,325,493	\$ 1.77
2002-03	\$ 234,113	\$ 1.57	\$ 148,859,406	100.00% F	148,859,406	\$ 1.57
2003-04	\$ 284,650	\$ 1.88	\$ 151,184,475	100.00% F	151,184,475	\$ 1.88
2004-05	\$ 344,781	\$ 2.25	\$ 152,996,966	100.00% F	152,996,966	\$ 2.25
2005-06	\$ 440,054	\$ 2.70	\$ 162,983,027	100.00% F	162,983,027	\$ 2.70
2006-07	\$ 548,132	\$ 3.32	\$ 164,960,169	100.00% F	164,960,169	\$ 3.32
2007-08	\$ 573,567	\$ 3.43	\$ 167,221,262	100.00% F	167,221,262	\$ 3.43
2008-09	\$ 577,388	\$ 3.43	\$ 168,334,545	100.00% F	168,334,545	\$ 3.43
2009-10	\$ 577,358	\$ 3.20	\$ 180,199,984	100.00% F	180,199,984	\$ 3.20
2010-11	\$ 622,229	\$ 3.43	\$ 181,449,599	100.00% F	181,449,599	\$ 3.43
2011-12	\$ 616,019	\$ 3.39	\$ 181,716,394	100.00% F	181,716,394	\$ 3.39
2012-13	\$ 626,562	\$ 3.45	\$ 181,612,132	100.00% F	181,612,132	\$ 3.45
2013-14	\$ 632,870	\$ 3.47	\$ 182,125,049	100.00% F	182,125,049	\$ 3.47
2014-15	\$ 639,500	\$ 3.53	\$ 181,161,508	100.00% F	181,161,508	\$ 3.53
2015-16	\$ 664,165	\$ 3.56	\$ 186,563,142	100.00% F	186,563,142	\$ 3.56
2016-17	\$ 685,393	\$ 3.63	\$ 188,813,302	100.00% F	188,813,302	\$ 3.63
2017-18	\$ 707,680	\$ 3.71	\$ 190,749,445	100.00% F	190,749,445	\$ 3.71
2018-19	B \$ 687,443	\$ 3.53	\$ 194,743,093	100.00% F	194,743,093	\$ 3.53
2019-20	B \$ 686,802	\$ 3.28	\$ 209,390,834	100.00% F	209,390,834	\$ 3.28

NOTES: (B) Budget

5-Year Average	\$	194,051,963
2% Tax limit	\$	3,881,039
7% Debt Limit	\$	13,583,637



GENERAL FUND TAX RATE CALCULATION

ALL OTHER PARCELS Taxable Assessed Valuation	\$ 209,390,834	A
Other Adjustments:		B
Combined Assessed Valuation =		
	\$ 209,390,834	C

BUDGET				Forecast Balance End of Current Year
Budgeted Expenditures A960 =	\$ 2,615,390			
Plus Other Budgetary Provisions A962 =	\$ -			
Less: Est. Revenues (Excluding Tax and PILOT) =	\$ (1,515,827)			
Less: Appropriated UNRESERVED Fund Balance A599 =	\$ (303,456)	-22%		\$ 1,406,830
Less: Appropriated RESERVES Balance A511 =	\$ (105,000)	-12%		\$ 905,696
Less PILOT Payments =	\$ (4,305)			
Taxes =	\$ 686,802		D	\$ 2,312,526

CALCULATIONS:

D/(C/1,000) = TAX RATE PER THOUSAND	\$ 3.53 = 2018-2019
2019-20 TAX RATE:	3.280 E
	92.9% of prior year

A1001 REAL PROPERTY TAXES:					
	<i>A/1,000</i>	X		<i>E</i>	
\$ 209,390,834		X	\$ 3.2800	=	\$ 686,802 G

GENERAL FUND

		Tax Rate	\$	3.71	\$	3.53	\$	3.53	Assessed Value:	\$	209,390,834	3.2800
ACCOUNT CODE	Assessed Value	BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2017-18	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020		
	Assessed Value	190,749,445	194,743,093	194,743,093	209,390,834	209,390,834	209,390,834	209,390,834	209,390,834	209,390,834	209,390,834	209,390,834
REVENUE:												
Real Property Taxes	A1001	710,209	687,443	687,443	686,802	686,802	686,802.0	686,802.0	686,802.0	686,802.0	686,802.0	\$ 3.28
Total RP Taxes		710,209	687,443	687,443	686,802	686,802	686,802.0	686,802.0	686,802.0	686,802.0	686,802.0	\$ 3.28
Payment in Lieu of Taxes	A1081	8,665	4,305	4,305	4,305	4,305	4,305.0	4,305.0	4,305.0	4,305.0	4,305.0	\$ 0.02
Penalties on Taxes	A1090	6,407	4,000	3,818	4,000	4,000	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0	\$ 0.02
Total RP Tax Items		15,072	8,305	8,123	8,305	8,305	8,305.0	8,305.0	8,305.0	8,305.0	8,305.0	\$ 0.04
Sales Tax	A1120	928,029	892,000	940,000	915,000	915,000	915,000.0	915,000.0	915,000.0	915,000.0	915,000.0	\$ 4.37
CATV Franchise	A1170	46,782	47,700	49,187	47,000	47,000	47,000.0	47,000.0	47,000.0	47,000.0	47,000.0	\$ 0.22
Total Non Prop. Tax Items		974,812	939,700	989,187	962,000	962,000	962,000.0	962,000.0	962,000.0	962,000.0	962,000.0	\$ 4.59
Treasurer's Fees	A1230	969	900	900	900	900	900.0	900.0	900.0	900.0	900.0	\$ 0.00
Safety Inspection Fees	A1560	2,000	7,500	1,000	5,000	5,000	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	\$ 0.02
Other Health Income	A1689	-	-	-	-	-	-	-	-	-	-	\$ -
Public Works Services	A1710	30,562	4,000	25,000	5,000	5,000	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	\$ 0.02
Recreation Fees	A2001	1,450	2,000	3,500	2,000	2,000	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	\$ 0.01
Zoning Fees	A2110	2,590	2,000	2,000	2,000	2,000	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	\$ 0.01
Planning Fees	A2115	930	1,500	7,000	1,500	1,500	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	\$ 0.01
Refuse & Garbage Charges	A2130.000	-	-	-	-	-	-	-	-	-	-	\$ -
Refuse/ Resid Sales	A2130.100	740	750	750	750	750	750.0	750.0	750.0	750.0	750.0	\$ 0.00
Refuse/Resid Misc(Monroe Co)	A2130.101	5,362	3,500	3,500	3,500	3,500	3,500.0	3,500.0	3,500.0	3,500.0	3,500.0	\$ 0.02
Refuse/Bulk Sales	A2130.102	2,410	1,200	2,200	2,200	2,200	2,200.0	2,200.0	2,200.0	2,200.0	2,200.0	\$ 0.01
Toter Sales	A2130.103	1,625	2,000	1,000	2,000	2,000	2,000.0	2,000.0	2,000.0	2,000.0	2,000.0	\$ 0.01
Refuse/Comm Sales	A2130.200	34,229	32,400	32,400	32,400	32,400	32,400.0	32,400.0	32,400.0	32,400.0	32,400.0	\$ 0.15
Refuse/Comm Penalties	A2130.201	60	40	45	40	40	40.0	40.0	40.0	40.0	40.0	\$ 0.00
Refuse/Comm Sales (Trucks)	A2130.202	370	-	-	-	-	-	-	-	-	-	\$ -
Recycling Charges	A2131	62,220	64,144	70,107	58,926	58,926	58,926.0	58,926.0	58,926.0	58,926.0	58,926.0	\$ 0.28
Recycling - Blue Bins	A2131.100	126	100	100	100	100	100.0	100.0	100.0	100.0	100.0	\$ 0.00
Total Departmental Income		145,643	122,034	149,502	116,316	116,316	116,316.0	116,316.0	116,316.0	116,316.0	116,316.0	\$ 0.56
Interest Earnings	A2401	1,511	600	7,300	7,300	7,300	7,300.0	7,300.0	7,300.0	7,300.0	7,300.0	\$ 0.03
Recycle Reserve Interest Earnings	A2401R REC	109	90	476	2,400	2,400	2,400.0	2,400.0	2,400.0	2,400.0	2,400.0	\$ 0.01
RESERVE Interest Earnings	A2401R	901	726	3,303	16,659	16,659	16,659.0	16,659.0	16,659.0	16,659.0	16,659.0	\$ 0.08
Rental of Real Property / Telecom	A2410.100	27,345	29,000	29,000	29,000	29,000	29,000.0	29,000.0	29,000.0	29,000.0	29,000.0	\$ 0.14
Total Use of Money & Property		29,865	30,416	40,079	55,359	55,359	55,359.0	55,359.0	55,359.0	55,359.0	55,359.0	\$ 0.26
Licenses	A2545	645	500	800	500	500	500.0	500.0	500.0	500.0	500.0	\$ 0.00
Permits	A2590	8,583	8,000	8,000	8,000	8,000	8,000.0	8,000.0	8,000.0	8,000.0	8,000.0	\$ 0.04
Total Licenses & Permits		9,228	8,500	8,800	8,500	8,500	8,500.0	8,500.0	8,500.0	8,500.0	8,500.0	\$ 0.04
Fines/Forfeited Bail	A2610	725	400	400	400	400	400.0	400.0	400.0	400.0	400.0	\$ 0.00

GENERAL FUND

Tax Rate		\$ 3.71	\$ 3.53	\$ 3.53	Assessed Value:		\$ 209,390,834	3.2800
ACCOUNT CODE		BUDGET		Projected	BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE
		2017-18	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020
TOTAL FINES		725	400	400	400	-	400	\$ 0.00
Sales of Scrap	A2650	347	2,000	2,200	2,000		2,000	\$ 0.01
Sales of Recycle Scrap	A2651 Rec	2,545	500	800	500		500	\$ 0.00
Sales of Real Property	A2660	-	-	-	-		-	\$ -
Sales of Equipment	A2665	109,115	38,850	3,500	-	118,320	118,320	\$ 0.57
Sales of Equipment - Recycle	A2665	-	-	-	-	8,000	8,000	\$ 0.04
Insurance Recoveries	A2680	-	-	-	-		-	\$ -
Total Sale of Prop. & Compensation		112,007	41,350	6,500	2,500	126,320	128,820	\$ 0.62
Refunds/Prior Years' Expense	A2701	-	-	-	-		-	\$ -
Gifts & Donations	A2705	1,400	500	1,850	3,050		3,050	\$ 0.01
Unclassified Miscellaneous	A2770	4,602	-	-	-		-	\$ -
Total Miscellaneous		6,002	500	1,850	3,050	-	3,050	\$ 0.01
State Aid/Revenue Sharing	A3001	32,471	29,005	29,005	-		-	\$ -
State Aid/Mortgage Tax	A3005	32,250	32,000	32,000	32,000		32,000	\$ 0.15
State Aid/Other - Grants	A3089	-	-	-	-	30,000	30,000	\$ 0.14
State Aid/Other - Grants Recycling	A3089	-	-	-	-	73,716	73,716	\$ 0.35
State Aid/CHIPS	A3501	74,667	74,667	74,667	-	74,667	74,667	\$ 0.36
State Aid/Parks	A3891	-	-	-	-		-	\$ -
Total State Aid		139,387	135,672	135,672	32,000	178,383	210,383	\$ 1.00
Federal Aid	A4089.100	-	-	-	-		-	\$ -
TOTAL FEDERAL AID		-	-	-	-	-	-	\$ -
Interfund Transfers	A5031	1,500	-	-	-	15,000	15,000	\$ 0.07
Interfund Transfers	A5031	-	-	-	-	12,000	12,000	\$ 0.06
Total Interfund Transfers		1,500	-	-	-	27,000	27,000	\$ 0.13
Serial Bonds	A5710	-	-	-	-		-	\$ -
Total Serial Bonds		-	-	-	-	-	-	\$ -
TOTAL REVENUES & TAXES		2,144,450	1,974,320	2,027,556	1,875,232	331,703	2,206,935	\$ 10.54
		2,144,450	1,974,320	2,027,556	1,875,232	331,703	2,206,935	\$ 10.54
Total Revenues Excluding Property Tax:(Includes PILOT)		1,434,240	1,286,877	1,340,113	1,188,430	331,702	1,520,132	\$ 7.26
Total Revenues Excluding Property Tax:& PILOT		1,425,575	1,282,572	1,335,808	1,184,125	331,702	1,515,827	\$ 7.24
Total Revenues Excl Property Tax, PILOT & Recycle Reven		1,369,366	1,217,838	1,264,425	1,122,299	331,702	1,454,001	\$ 6.94

GENERAL FUND

		Tax Rate	\$	3.71	\$	3.53	\$	3.53	Assessed Value:	\$	209,390,834	3.2800
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2017-18	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020			
EXPENSES:												
BOARD OF TRUSTEES												
Salary	A1010.100	9,459	9,667	9,667	9,909		9,909	\$	0.05			
Equip/Capital	A1010.200	4,392	-	-	-		-	\$	-			
Contractual	A1010.400	1,214	4,000	4,000	4,000		4,000	\$	0.02			
TOTAL BOARD OF TRUSTEES		15,065	13,667	13,667	13,909		13,909	\$	0.07			
MAYOR												
Salary	A1210.100	4,207	4,299	4,299	4,407		4,407	\$	0.02			
Equip/Capital	A1210.200	-	-	-	-		-	\$	-			
Contractual	A1210.400	1,376	2,500	2,500	2,500		2,500	\$	0.01			
TOTAL MAYOR		5,582	6,799	6,799	6,907		6,907	\$	0.03			
CLERK & TREASURER												
Salary	A1325.100	119,063	141,500	141,500	131,345		131,345	\$	0.63			
Equip/Capital	A1325.200	-	-	-	-		-	\$	-			
Contractual	A1325.400	29,136	30,000	30,000	30,000		30,000	\$	0.14			
Office Supplies	A1325.401	2,455	3,000	3,000	3,000		3,000	\$	0.01			
Legal Advertising	A1325.402	568	1,200	1,200	1,200		1,200	\$	0.01			
Records Management	A1325.403	-	1,000	-	-		-	\$	-			
Incentive Zoning	A1325.404	-	-	-	-		-	\$	-			
TOTAL CLERK-TREASURER		151,222	176,700	175,700	165,545		165,545	\$	0.79			
LAW - Contractual & other	A1420.400	8,934	18,500	8,903	18,500		18,500	\$	0.09			
TOTAL LAW		8,934	18,500	8,903	18,500		18,500	\$	0.09			
ENGINEERING - Contractual & other	A1440.400	558	17,380	17,380	12,380		12,380	\$	0.06			
TOTAL ENGINEERING		558	17,380	17,380	12,380		12,380	\$	0.06			
ELECTION	A1450.400	-	500	-	-		-	\$	-			
TOTAL ELECTIONS		-	500	-	-		-	\$	-			
PUBLIC WORKS												
Salary	A1490.100	90,325	86,337	86,337	88,489		88,489	\$	0.42			
Equip/Capital	A1490.200	-	-	-	-		-	\$	-			
Contractual	A1490.400	841	1,500	985	1,500		1,500	\$	0.01			
Safety Program	A1490.401	1,483	2,700	2,165	2,500		2,500	\$	0.01			
Clothing Allowance	A1490.402	2,332	3,000	2,997	3,000		3,000	\$	0.01			
DPW Office Supplies	A1490.403	329	400	244	400		400	\$	0.00			
TOTAL PUBLIC WORKS		95,310	93,937	92,728	95,889		95,889	\$	0.46			
SHARED BUILDINGS												
Salary	A1620.100	-	1,622	1,622	1,691		1,691	\$	0.01			

GENERAL FUND

		Tax Rate	\$	3.71	\$	3.53	\$	3.53	Assessed Value:	\$	209,390,834	3.2800
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2017-18	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020				
Equip/Capital	A1620.200	5,066	8,000	8,000	-	1,650	1,650	\$	0.01			
Contractual	A1620.400	21,234	18,000	17,799	20,000		20,000	\$	0.10			
TOTAL SHARED BUILDINGS		26,299	27,622	27,421	21,691	1,650	23,341	\$	0.11			
CENTRAL GARAGE												
Salary	A1640.100	8,287	17,995	17,995	18,741		18,741	\$	0.09			
Equip/Capital	A1640.200	-	32,900	-	-		-	\$	-			
Contractual	A1640.400	9,538	13,000	12,067	13,000		13,000	\$	0.06			
Tools/Hardware	A1640.401	797	1,500	1,409	1,500		1,500	\$	0.01			
Consumable Supplies	A1640.402	1,103	2,000	1,857	2,000		2,000	\$	0.01			
Utilities	A1640.403	10,182	9,000	13,242	13,000		13,000	\$	0.06			
TOTAL CENTRAL GARAGE		29,907	76,395	46,570	48,241	-	48,241	\$	0.23			
CENTRAL COMMUNICATIONS												
Equip/Capital	A1650.200	298	800	800	800		800	\$	0.00			
Contractual & Other	A1650.400	15,432	18,000	18,000	18,000		18,000	\$	0.09			
TOTAL CENTRAL COMMUNICATIONS		15,730	18,800	18,800	18,800	-	18,800	\$	0.09			
CENTRAL DATA PROCESSING												
Equip/Capital	A1680.200	266	4,000	4,000	4,000	1,188	5,188	\$	0.02			
Geographic Information System	A1680.213	-	-	-	-		-	\$	-			
Contractual	A1680.400	14,441	15,000	15,000	15,000		15,000	\$	0.07			
TOTAL DATA PROCESSING		14,707	19,000	19,000	19,000	1,188	20,188	\$	0.10			
INSURANCE												
Public Officials/Bonds	A1910.400	-	-	-	-		-	\$	-			
SMP/Auto/Umbrells	A1910.402	23,051	24,000		23,650		23,650	\$	0.11			
Crime	A1910.403	-	-	-	-		-	\$	-			
TOTAL INSURANCE		23,051	24,000	-	23,650	-	23,650	\$	0.11			
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												
TOTAL JUDGEMENTS		-	-	-	-	-	-	\$	-			
Land Purchase/Right of Way	A1940.400	-	-	-	-		-	\$	-			
TAXES/VILLAGE PROPERTY		646	1,800	1,800	1,800	-	1,800	\$	0.01			
TOTAL TAXES		646	1,800	1,800	1,800	-	1,800	\$	0.01			
Vacation and Sick Pay	A1989.100	62,768	62,935	70,000	65,917		65,917	\$	0.31			
Longevity Pay	A1989.101	7,692	8,250	8,250	8,567		8,567	\$	0.04			
TOTAL MISCELLANEOUS PAY		70,460	71,185	78,250	74,484	-	74,484	\$	0.36			
GRANT WRITING	A1989.400	-	-	-	-		-	\$	-			

GENERAL FUND

Tax Rate		\$ 3.71	\$ 3.53	\$ 3.53	Assessed Value:		\$ 209,390,834	3.2800
ACCOUNT CODE		BUDGET			BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE
		2017-18	2018-2019	Projected 2018-2019	2019-2020	2019-2020	2019-2020	2019-2020
TOTAL GRANT WRITING		-	-	-	-	-	-	\$ -
CONTINGENCY	A1990.400	-	-	-	-	-	-	\$ -
	<i>Maximum Contingency:</i>	183,714	181,605	210,432	185,203	-	185,203	\$ 0.88
GENERAL GOVERNMENT SUPPORT		459,520	568,385	509,068	522,896	2,838	525,734	\$ 2.51
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	15,301	19,009	19,009	20,436	-	20,436	\$ 0.10
Equip/Capital	A3620.200	-	-	-	-	-	-	\$ -
Contractual	A3620.400	42,656	40,000	35,000	40,000	-	40,000	\$ 0.19
Vehicle Repairs	A3620.401	-	400	400	400	-	400	\$ 0.00
TOTAL SAFETY INSPECTION		57,957	59,409	54,409	60,836	-	60,836	\$ 0.29
TOTAL PUBLIC SAFETY		57,957	59,409	54,409	60,836	-	60,836	\$ 0.29
PUBLIC HEALTH - Contractual	A4010.400	300	1,500	1,500	1,500	-	1,500	\$ 0.01
TOTAL PUBLIC HEALTH		300	1,500	1,500	1,500	-	1,500	\$ 0.01
TOTAL PUBLIC HEALTH		300	1,500	1,500	1,500	-	1,500	\$ 0.01
HIGHWAYS								
Salary	A5110.100	72,544	83,508	83,508	87,530	-	87,530	\$ 0.42
Equip/Capital	A5110.200	164,756	221,900	221,900	3,500	207,011	210,511	\$ 1.01
Contractual	A5110.400	28,664	92,915	79,558	62,000	44,655	106,655	\$ 0.51
Equip/Vehicle Repairs	A5110.401	13,071	8,000	7,742	8,000	-	8,000	\$ 0.04
Road Materials	A5110.402	111,817	122,642	68,661	48,000	86,100	134,100	\$ 0.64
Paver 2005 Update/MRB	A5110.403	-	1,000	1,000	1,000	-	1,000	\$ 0.00
TOTAL HIGHWAYS		390,852	529,965	462,369	210,030	337,766	547,796	\$ 2.62
SNOW REMOVAL								
Salary	A5142.100	62,529	40,406	40,406	42,365	-	42,365	\$ 0.20
Equip/Capital	A5142.200	4,798	-	-	-	-	-	\$ -
Contractual	A5142.400	14,224	9,000	8,911	9,000	-	9,000	\$ 0.04
Equip/Vehicle Repairs	A5142.401	9,247	8,000	6,386	8,000	-	8,000	\$ 0.04

GENERAL FUND

		Tax Rate	\$	3.71	\$	3.53	\$	3.53	Assessed Value:	\$	209,390,834	3.2800
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2017-18	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020				
De-Icing Materials	A5142.402	13,817	10,000	10,200	15,000			15,000	\$	0.07		
TOTAL SNOW REMOVAL		104,616	67,406	65,903	74,365			74,365	\$	0.36		
STREET LIGHTING												
Salary	A5182.100	-	-	-	-			-	\$	-		
Equip/Capital	A5182.200	-	-	-	-			-	\$	-		
Contractual	A5182.400	28,975	25,000	23,015	24,000			24,000	\$	0.11		
TOTAL STREETLIGHTING		28,975	25,000	23,015	24,000			24,000	\$	0.11		
SIDEWALKS												
Salary	A5410.100	598	13,147	13,147	13,763			13,763	\$	0.07		
Equip/Capital	A5410.200	-	22,500	22,500	-	87,800		87,800	\$	0.42		
Contractual	A5410.400	896	7,000	5,722	7,000			7,000	\$	0.03		
TOTAL SIDEWALKS		1,494	42,647	41,369	20,763	87,800		108,563	\$	0.52		
OFF-STREET PARKING												
Salary	A5650.100	-	2,831	2,831	2,956			2,956	\$	0.01		
Equip/Capital	A5650.200	-	-	-	-			-	\$	-		
Contractual	A5650.400	2,684	4,000	2,827	4,000	6,500		10,500	\$	0.05		
TOTAL OFF-STREET PARKING		2,684	6,831	5,658	6,956	6,500		13,456	\$	0.06		
Transportation		528,623	671,849	598,314	336,114	432,066		768,180	\$	3.67		
ECONOMIC DEVELOPMENT												
Salary	A6410.100	-	-	-	-			-	\$	-		
Contractual	A6410.400	-	1,500	1,000	1,000			1,000	\$	0.00		
TOTAL ECONOMIC DEV		-	1,500	1,000	1,000	-		1,000	\$	0.00		
Economic Development		-	1,500	1,000	1,000	-		1,000	\$	0.00		
PARKS												
Salary	A7110.100	31,257	46,177	36,878	48,403			48,403	\$	0.23		
Equip/Capital	A7110.200	16,070	33,500	33,500	2,500	128,520		131,020	\$	0.63		
Contractual	A7110.400	20,803	21,000	23,450	23,000	-		23,000	\$	0.11		
Equipment Repair	A7110.401	1,208	4,000	3,866	4,000			4,000	\$	0.02		
Plants & Flowers	A7110.402	1,103	2,000	1,500	2,000			2,000	\$	0.01		
TOTAL PARKS		70,442	106,677	99,194	79,903	128,520		208,423	\$	1.00		
JOINT YOUTH PROJECTS												
TOTAL JOINT YOUTH PROJECTS		-	-	-	-	-		-	\$	-		
HISTORIAN												
TOTAL HISTORIAN		-	1,000	-	-	-		-	\$	-		
CELEBRATIONS												
Trolley/Contractual	A7520.400	6,060	6,000	6,000	6,500			6,500	\$	0.03		
Celebrations - Salary	A7550.100	5,454	6,080	6,080	6,615			6,615	\$	0.03		

GENERAL FUND

		Tax Rate	\$	3.71	\$	3.53	\$	3.53	Assessed Value:	\$	209,390,834	3.2800
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total		TAX RATE	
		2017-18	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020			
Celebrations - Contractual	A7550.400	10,508	21,000	11,464	17,000	-	17,000	\$	0.08			
TOTAL CELEBRATIONS		22,022	33,080	23,544	30,115	-	30,115	\$	0.14			
Total Culture & Recreation		92,464	140,757	122,738	110,018	128,520	238,538	\$	1.14			
ZONING												
Salary	A8010.100	2,317	3,459	3,459	2,908	-	2,908	\$	0.01			
Contractual	A8010.400	1,525	5,000	1,760	5,000	-	5,000	\$	0.02			
TOTAL ZONING		3,841	8,459	5,219	7,908	-	7,908	\$	0.04			
PLANNING												
Salary	A8020.100	2,358	4,417	4,417	3,488	-	3,488	\$	0.02			
Contractual	A8020.400	346	5,000	1,725	8,000	-	8,000	\$	0.04			
TOTAL PLANNING		2,704	9,417	6,142	11,488	-	11,488	\$	0.05			
REFUSE												
Salary	A8160.100	81,220	81,766	81,766	86,149	-	86,149	\$	0.41			
Equip/Capital	A8160.200	-	54,500	54,500	7,000	-	7,000	\$	0.03			
Contractual	A8160.400	6,823	17,000	16,982	17,000	-	17,000	\$	0.08			
Resid Tipping Fees	A8160.401	46,550	40,000	39,999	48,000	-	48,000	\$	0.23			
Comm Tipping Fees	A8160.402	29,651	22,000	22,000	32,000	-	32,000	\$	0.15			
Equip/Vehicle Repairs	A8160.403	7,211	8,000	7,724	8,000	-	8,000	\$	0.04			
Dumpsters	A8160.404	4,394	2,500	2,500	6,000	-	6,000	\$	0.03			
TOTAL REFUSE		175,849	225,766	225,471	204,149	-	204,149	\$	0.97			
RECYCLING												
Salary	A8161.100	33,920	34,834	34,834	36,209	-	36,209	\$	0.17			
Equip/Capital	A8161.200	-	-	-	-	197,433	197,433	\$	0.94			
Contractual	A8161.400	6,028	11,000	10,946	11,000	-	11,000	\$	0.05			
Equip/Vehicle Repairs	A8161.401	3,538	4,000	8,782	4,000	-	4,000	\$	0.02			
TOTAL RECYCLING		43,486	49,834	54,562	51,209	197,433	248,642	\$	1.19			
STREET CLEANING												
Salary	A8170.100	7,150	13,618	13,618	14,223	-	14,223	\$	0.07			
Salary/Leaf Pick-up	A8170.101	21,448	19,902	19,902	20,821	-	20,821	\$	0.10			
Equip/Capital	A8170.200	-	-	-	-	-	-	\$	-			
Contractual	A8170.400	1,573	4,000	4,000	4,000	-	4,000	\$	0.02			
Equip/Vehicle Repairs	A8170.401	822	3,500	3,418	3,500	-	3,500	\$	0.02			
TOTAL STREET CLEANING		30,992	41,020	40,938	42,544	-	42,544	\$	0.20			
DRAINAGE												
Salary	A8540.100	19,821	32,296	32,296	33,854	-	33,854	\$	0.16			
Equip/Capital	A8540.200	-	-	-	-	-	-	\$	-			
Contractual	A8540.400	12,419	34,000	19,013	26,000	2,500	28,500	\$	0.14			

GENERAL FUND

		Tax Rate	\$	3.71	\$	3.53	\$	3.53	Assessed Value:	\$	209,390,834	3.2800
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2017-18	2018-2019	2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020			
Contractual (MS Permit NYS)	A8540.401	3,039	4,500	4,404	4,500			4,500		\$	0.02	
TOTAL DRAINAGE		35,279	70,796	55,713	64,354		2,500	66,854		\$	0.32	
SHADE TREES												
Salary	A8560.100	3,374	3,961	3,961	4,129			4,129		\$	0.02	
Equip/Captial	A8560.200	-	-	-	-			-		\$	-	
Contractual	A8560.400	25,366	30,000	45,218	34,000			34,000		\$	0.16	
TOTAL SHADE TREES		28,740	33,961	49,179	38,129		-	38,129		\$	0.18	
Total Home & Community Services		320,892	439,253	437,224	419,781		199,933	619,714		\$	2.96	
EMPLOYEE BENEFITS												
Retirement	A9010.800	93,825	99,228	93,067	97,781			97,781		\$	0.47	
Social Security	A9030.800	49,845	55,823	51,313	56,941			56,941		\$	0.27	
Workers Compensation	A9040.800	30,850	38,400	31,237	37,840			37,840		\$	0.18	
Unemployment Insurance	A9050.800	-	3,840	-	3,784			3,784		\$	0.02	
Disability Insurance	A9055.800	614	1,440	440	1,419			1,419		\$	0.01	
Hospital/Medical Insurance	A9060.800	191,592	198,726	189,034	186,805			186,805		\$	0.89	
Dental Plan	A9060.801	9,865	13,980	12,663	13,040			13,040		\$	0.06	
Accrued Benefits	A9189.801	-	-	-	-			-		\$	-	
Small Medical Claims PLUS	A9189.802	-	1,344	1,344	1,324			1,324		\$	0.01	
CDL/EAP Programs	A9189.803	795	970	968	955			955		\$	0.00	
TOTAL EMPLOYEE BENEFITS		377,386	413,751	380,066	399,889		-	399,889		\$	1.91	
SERIAL BONDS												
Principal	A9710.600	37,300	4,000	4,000	-		-	-		\$	-	
Interest	A9710.700	1,369	138	138	-		-	-		\$	-	
TOTAL BONDS		38,669	4,138	4,138	-		-	-		\$	-	
BOND ANTICIPATION NOTES												
Principal - Recycle	A9730.600	-	-	-	-		-	-		\$	-	
Principal - Streets	A9730.600	-	-	-	-		-	-		\$	-	
Interest - Recycle	A9730.700	-	-	-	-		-	-		\$	-	
Interest - Streets	A9730.700	-	-	-	-		-	-		\$	-	
TOTAL BANs		-	-	-	-		-	-		\$	-	
Total Debt Service		38,669	4,138	4,138	-		-	-		\$	-	
INTERFUND TRANSFERS												
Capital Fund	A9950.900	-	-	-	-		-	-		\$	-	
Other		-	-	-	-		-	-		\$	-	
TOTAL INTERFUND TRANSFERS		-	-	-	-		-	-		\$	-	
Prior Year Expense Acct	A9997.900	-	-	-	-		-	-		\$	-	
Total Prior Year Expenses		-	-	-	-		-	-		\$	-	

GENERAL FUND

Tax Rate		\$ 3.71	\$ 3.53	\$ 3.53	Assessed Value:		\$ 209,390,834	3.2800
ACCOUNT CODE	BUDGET			BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE	
	2017-18	2018-2019	Projected 2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	
TOTAL EXPENSES	1,875,811	2,300,541	2,108,457	1,852,033	763,357	2,615,390	\$ 12.49	
	1,875,811	2,300,541	2,108,457	1,852,033	763,357	2,615,390	\$ 12.49	
	1,875,811	2,300,541	2,108,457	1,852,033	763,357	2,615,390	\$ 12.49	
	-	-	-	-	-	-	\$ -	
Beginning Fund Balance	1,866,511	1,879,797	2,393,427	2,312,526		2,312,526	\$ 11.04	
TOTAL REVENUES & TAXES	2,144,450	1,974,320	2,027,556	1,875,232	331,703	2,206,935	\$ 10.54	
TOTAL EXPENSES	1,875,811	2,300,541	2,108,457	1,852,033	763,357	2,615,390	\$ 12.49	
CHANGE FROM YEARS OPERATIONS	268,638	(326,221)	(80,901)	23,199	(431,654)	(408,456)	\$ (1.95)	
Adjustments								
RESERVE BALANCE	838,112	750,998	905,696	821,255		821,255		
OPERATING BALANCE	1,555,315	1,246,763	1,406,830	1,514,470		1,082,815		
Ending Fund Balance	2,393,427	1,997,761	2,312,526	2,335,724		1,904,070		

SEWER RATE CALCULATION WORKSHEET

		Appropriations			
TOTAL SEWER FUND		\$	1,286,434		
CAPITAL UNITS:				<u>Connections</u>	<u>Rate/Unit</u>
Sewer Debt Service	\$	469,318			
Less Transfer from Debt Svc Fund *	\$	-			
Less Appropriated Fund Balance *	\$	(40,566)			
= Cost Borne by Capital Unit Charge	\$	428,752	2,976	\$ 144.070	\$ 138.83
O&M Costs:					
Cost other than Debt	\$	817,116			
PLUS Budgetary Provision for Reserves	\$	-			
LESS Revenue other than Unit Chgs and *	\$	(82,579)			
LESS Appropriated Fund Balance	\$	(208,628)	34%	614,154	← Unreserved
LESS Appropriated RESERVE	\$	(130,000)	31%	421,802	← Reserved
				1,035,956	Ending Fund Balance
			<u>M Gallons</u>		
Cost borne by O&M Unit Charge	\$	395,908	138,915	\$ 2.850	\$ 2.85
		Average	47	\$ 133.03	\$ 142.81
ESTIMATED COMBINED SEWER BILL PER HOMEOWNER				\$ 277.10	\$ 281.64
					\$ (4.54) Incr/(Decr)
					-1.6%

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	82,670	\$ 235,610	1,820	262,207	\$ 497,817	497,817
G2374.200	Spencerport Schools	6,312	\$ 17,989	101	14,551	\$ 32,540	32,540
G2374.300	Lifetime Assistance	253	\$ 721	4	576	\$ 1,297	1,297
G2374.100	Town of Ogden	49,680	\$ 141,588	1,051	151,418	\$ 293,006	293,006
Total		138,915	\$ 395,908	2,976	\$ 428,752	\$ 824,660	\$ 824,660

SEWER FUND

		Village User Combined Bill	\$ 284	\$ 282	\$ 282			BUDGET Total
		\$	2.95	\$ 2.85	\$ 2.85			\$ 277
								\$ 2.85
ACCOUNT CODE		ACTUAL	BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total	
		2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	
REVENUES								
Resident O&M Use fee & Capital Char	G2120	511,799	506,890	506,066	497,817			497,817
Sewer Charges	G2122	6,000	5,000	120,200	5,000			5,000
Interest on Sewer Rents	G2128	3,551	4,500	3,512	4,500			4,500
TOTAL DEPARTMENTAL INCOME		\$ 521,350	\$ 516,390	629,778	507,317	-		507,317
Town O&M Use fee & Capital Charges	G2374.100	303,719	302,448	302,448	293,006			293,006
School O&M Use fee & Capital Charge	G2374.200	33,409	54,847	48,600	32,540			32,540
Lifetime O&M Use fee & Capital Charg	G2374.300	1,294	1,285	1,321	1,297			1,297
St Johns	G2374.400	-	-	-				
TOTAL INTERGOVERNMENTAL CHARGES		\$ 338,422	\$ 358,580	352,369	326,843	-		326,843
Interest Earnings	G2401	670	416	2,796	2,796			2,796
Capital Reserve Interest	G2401.3	308	173	1,320	2,874			2,874
Equipment Reserve Interest	G2401.4	211	254	630	6,701			6,701
Sale of Equipment	G2665	83,873	16,650	3,900	-	60,708		60,708
Refund Prior Year's Expense	G2701	-	-	-	-			-
Miscellaneous Revenue	G2770	6,745	-	-	-			-
State Aid	G3989	-	-	-	-			-
ALL OTHER		\$ 91,807	\$ 17,493	\$ 8,646	12,371	60,708		73,079
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		\$ 951,579	\$ 892,463	990,793	846,531	60,708		907,239
		\$ 951,579	\$ 892,463	\$ 990,793	\$ 846,531	\$ 60,708		\$ 907,239
EXPENSES								
INSURANCE								
Public Officials/Bonds	G1910.400	-	-	-	-			-
SMP/Auto/Umbrella	G1910.402	4,802	5,250	4,689	5,200			5,200
Crime	G1910.403	-	-	-	-			-
TOTAL INSURANCE		\$ 4,802	\$ 5,250	\$ 4,689	5,200	-		5,200

SEWER FUND

							BUDGET Total	
Village User Combined Bill					\$ 284	\$ 282	\$ 282	\$ 277
					\$ 2.95	\$ 2.85	\$ 2.85	\$ 2.85
ACCOUNT CODE	ACTUAL 2017-18	BUDGET 2018-19	PROJECTED 2018-19	BUDGET O&M 2019-20	BUDGET MEE 2019-20	BUDGET Total 2019-20		
Land Purchase (Right of Way)	-	-	-	-	-	-		
Taxes on Village Property	1,392	1,400	1,400	1,400	-	1,400		
TAXES/VILLAGE PROPERTY G1950.400	\$ 1,392	\$ 1,400	\$ 1,400	\$ 1,400	-	1,400		
Salary - Vacation & Sick Time	7,196	13,783	13,783	14,422	-	14,422		
Longevity Pay	1,436	1,503	1,503	1,619	-	1,619		
Vacation & Sick Time G1989.100	\$ 8,632	\$ 15,286	\$ 15,286	16,041	-	16,041		
CONTINGENCY G1990.400	\$ -	\$ -	\$ -	-	-	-		
	94,656	79,022	Maximum Contin	79,126	-	79,126		
GENERAL GOVERNMENT SUPPORT	\$ 14,826	\$ 21,936	\$ 21,375	22,641	-	22,641		
ADMINISTRATION								
Salary	45,393	50,904	50,904	49,745	-	49,745		
Equip/Capital	2,633	6,000	2,000	6,000	1,224	7,224		
Contractual	9,205	12,000	10,453	12,000	-	12,000		
Office Supplies	575	1,000	916	1,000	-	1,000		
Administration Engineering	-	-	-	-	-	-		
TOTAL ADMINISTRATION	\$ 57,805	\$ 69,904	\$ 64,274	68,745	1,224	69,969		
SANITARY SEWER								
Salary	93,284	95,035	95,035	99,163	-	99,163		
Equip/Capital	179,379	165,240	91,000	-	493,948	493,948		
Contractual	52,558	42,008	41,624	42,000	-	42,000		
Safety Program	402	1,500	1,450	1,500	-	1,500		
TOTAL SANITARY SEWER	\$ 325,623	\$ 303,783	\$ 229,109	142,663	493,948	636,611		
SEWAGE TREATMENT								
Salary Sewage Treatment	-	-	-	-	-	-		
Capital CM & engr	-	-	-	-	-	-		
Pure Waters Fees	-	-	-	-	-	-		
TOTAL SEWAGE TREATMENT	\$ -	\$ -	\$ -	-	-	-		
TOTAL HOME & COMMUNITY SERVICES	\$ 383,428	\$ 373,687	\$ 293,383	211,408	495,172	706,580		
EMPLOYEE BENEFITS								
Retirement	19,547	21,706	19,389	21,500	-	21,500		
Social Security	10,107	12,218	12,218	12,491	-	12,491		
Worker's Compensation	6,124	8,400	6,508	8,320	-	8,320		
Unemployment Insurance	-	840	-	832	-	832		

SEWER FUND

Village User Combined Bill						BUDGET Total	
	\$	284	\$	282	\$	282	
	\$	2.95	\$	2.85	\$	2.85	
ACCOUNT CODE	ACTUAL	BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total	
	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20	
Disability Insurance	G9055.800	-	315	100	312	312	
Hospital/Medical	G9060.800	37,905	43,471	43,471	41,073	41,073	
Dental	G9060.801	2,244	3,058	3,058	2,866	2,866	
Accrued Benefits	G9189.801	-	-	-	-	-	
Small Medical Claims	G9189.802	-	294	294	291	291	
CDL/EAP Programs	G9189.803	411	212	212	210	210	
TOTAL EMPLOYEE BENEFITS		\$ 76,338	\$ 90,514	\$ 85,250	87,895	-	87,895
SERIAL BONDS NYS SRF 50% Subsidy							
EFC-SRF Service Fee 0.25%	G9710.400	11,212	10,300	10,300	9,362	9,362	
Principal	G9710.600	365,000	375,000	375,000	380,000	380,000	
Interest	G9710.700	95,755	87,962	87,962	79,956	79,956	
TOTAL SERIAL BOND PAYMENTS		\$ 471,967	\$ 473,262	\$ 473,262	469,318	-	469,318
BOND ANTICIPATION NOTES							
Principal	G9730.600	-	-	-	-	-	
Interest	G9730.700	-	-	-	-	-	
TOTAL BAN PAYMENTS		\$ -	\$ -	\$ -	-	-	-
INTERFUND TRANSFERS							
Debt Service Fund	G9950.900	-	-	-	-	-	
Capital Fund	G9950.900	-	-	-	-	-	
TOTAL INTERFUND TRANSFERS		\$ -	\$ -	\$ -	-	-	-
TOTAL EXPENSES		\$ 946,558	\$ 959,399	\$ 873,270	791,262	495,172	1,286,434
		946,558	959,399	873,270	791,262	495,172	1,286,434
		946,558	959,399	873,270	791,262	495,172	1,286,434
Beginning Fund Balance		833,044	941,302	918,434	1,035,956		1,035,956
TOTAL REVENUES		951,579	892,463	990,793	846,531	60,708	907,239
TOTAL EXPENSES		946,558	959,399	873,270	791,262	495,172	1,286,434
CHANGE FROM YEAR'S OPERATIONS		5,021	(66,936)	117,523	55,269	(434,464)	(379,194)
Adjustments							
RESERVE		427,116	407,136	421,802	301,377		301,377
OPERATING		486,297	467,230	614,154	669,423		355,385

SEWER FUND

Village User Combined Bill	\$ 284	\$ 282	\$ 282			BUDGET Total
	\$ 2.95	\$ 2.85	\$ 2.85			\$ 277
						\$ 2.85
ACCOUNT	ACTUAL	BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total
CODE	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Ending Fund Balance	918,434	874,366	1,035,956	970,800		656,762

ELECTRIC FUND

	ACCOUNT CODE	Actual		Prior Year		BUDGET
		2017-18	Budget 18-19	Proj. 2018-19	Budget 19-20	
REVENUES						
	KWH SOLD	63,649,641	68,125,835	65,947,354	65,947,354	
SALES OF ELECTRICITY:						
Residential Sales - Village	E601.000	\$ 1,300,616	1,371,988	1,371,988	1,371,988	
Residential Sales - Ogden	E601.100	\$ 620,625	652,960	652,960	653,000	
Residential Sales - Parma	E601.200	\$ 90,130	96,975	96,975	96,975	
Increase in Assessment PPAC	E601	\$ -	-	\$ -	-	
Residential Sales	E601	2,011,371	2,121,923	2,121,923	2,121,963	
Commercial Sales - Village	E602.000	282,380	298,699	298,699	298,699	
Commercial Sales - Ogden	E602.100	59,777	61,578	61,578	61,578	
Commercial Sales - Parma	E602.200	466	505	505	505	
Late Charges	E602	-	-	-	-	
Commercial Sales	E602	342,622	360,782	360,782	360,782	
Industrial Sales - Village	E603.000	629,145	670,352	670,352	670,352	
Industrial Sales - Ogden	E603.100	108,480	140,218	140,218	140,218	
Industrial Sales	E603	737,625	810,570	810,570	810,570	
Street Lighting	E604	28,348	33,104	33,104	33,104	
Other Sales to Village	E606	30,924	33,750	33,750	33,750	
Security Lighting	E610	21,400	21,795	21,795	21,795	
Total Sales		\$ 3,172,291	3,381,924	\$ 3,381,924	3,381,964	
Other Operating Revenues:						
Rent From Property	E621	-	-	-	-	
Misc Revenues	E622.0	17,639	5,000	5,000	5,000	
Misc Revenues - CES Surcharge	E622.2	206,447	79,000	224,697	275,000	
Total other Operating Revenues		\$ 224,087	84,000	\$ 229,697	280,000	
TOTAL OPERATING REVENUES		\$ 3,396,377	3,465,924	3,611,621	3,661,964	
Memo: Operating Revenue per KWH		\$ 0.0534	\$ 0.0509	\$ 0.0548	\$ 0.0555	
Interest Income	E442.	(17)	15	15	15	
Miscl. Non-Operating Revenues	E444	161,489	-	-	-	
TOTAL NON-OPERATING REVENUES		\$ 161,471	15	\$ 15	15	
TOTAL REVENUES		\$ 3,557,849	3,465,939	\$ 3,611,636	3,661,979	
		\$ 3,557,849	\$ 3,465,939	\$ 3,611,636	\$ 3,661,979	

ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2017-18	Budget 18-19	Proj. 2018-19	Budget 19-20
EXPENSES					
PRODUCTION					
Electricity Purchased - NYMPA	E721.000	866,530	850,000	849,811	850,000
Electricity Purchased - NYPA	E721.100	839,578	820,000	885,116	885,000
CES Surcharge - NYMPA	E721.200	166,955	79,000	224,697	275,000
TOTAL PRODUCTION		\$ 1,873,063	\$ 1,749,000	\$ 1,959,624	\$ 2,010,000
Memo: Production cost per KWH		\$ 0.0294	\$ 0.0257	\$ 0.0297	\$ 0.0305
Repairs/Poles, Towers and Fixtures	E736.000	12,198	4,000	3,083	3,000
DEPRECIATION Poles/Towers/Fixtures	E738.000	91,468	67,800	95,733	96,000
TOTAL MAINTENANCE POLES, TOWERS, ETC.		\$ 103,666	\$ 71,800	\$ 98,815	\$ 99,000
DISTRIBUTION					
Distrib Supervision/Eng	E741.100	22,147	15,000	14,576	15,000
Supervision Salaries	E741.101	88,699	95,326	95,326	98,322
Distribution Expense	E741.200	16,421	10,000	8,776	10,000
Distribution Labor	E741.210	6,189	7,500	7,438	7,500
Distribution Supplies	E741.220	-	2,000	2,000	2,000
Storage Battery Supplies	E741.320	-	1,000	1,000	1,000
Op. Overhead Distribution MEE	E741.420	22,296	15,000	108,671	25,000
Op. Overhead Distribution Lines	E741.420	53,388	351,841	351,841	382,881
Op. Underground Dist. Lines	E741.430	14,206	17,000	28,526	19,000
Remove/Reset Transformers	E741.440	10,800	4,000	1,812	4,000
Misc. Dist. Line Ops.	E741.450	68,216	35,000	65,703	35,000
Meter Supv. & Recor.	E741.510	-	4,500	2,250	4,500
Removing & Reset Meters	E741.520	9,802	5,000	3,207	5,000
Services on Consumers' Premises	E741.600	-	1,000	500	1,000
Repairs to Dist. Structures & Equip.	E742.110	-	1,000	500	1,000
Repairs to SubSta. Equip.	E742.130	2,169	5,000	12,885	5,000
Repairs/OH Dist. Conductors	E742.410	-	-	-	-
Repairs DC Overhead Conductors	E742.420	-	-	771	-
Repairs/UG Dist. Conductors	E742.510	212	-	226	-
Repairs Underground Feeder	E742.520	-	2,000	2,000	2,000
Repairs to OH Line Transformers	E742.610	-	-	2,557	-
Repairs Underground Line Trans.	E742.620	2,043	4,000	-	4,000
Repairs to OH Services	E742.710	1,797	3,000	1,500	1,500
Repairs to Underground Services	E742.720	40	3,000	2,017	3,000

ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2017-18	Budget 18-19	Proj. 2018-19	Budget 19-20
Test Consumers' Meters	E742.810	2,223	8,000	18,708	9,000
Repair Consumers' Meters	E742.820	-	2,000	1,000	1,000
DEPRECIATION Dist. Prop.	E743.000	212,339	213,000	213,269	214,000
TOTAL DISTRIBUTION		\$ 532,986	\$ 805,167	\$ 947,060	\$ 850,703
STREET LIGHTING					
Operation Overhead Signal Sys.	E751.200	22,169		-	-
Op. Overhead Street Lights	E751.210	2,382	3,000	1,500	2,000
Op. Underground Street Lights	E751.220	5,517	6,000	7,359	6,000
Repairs Overhead Street Lights	E752.100	5,719	3,500	3,756	3,500
Repairs Underground Street Lights	E752.200	2,298	4,000	6,105	4,000
DEPRECIATION Street Lights	E753.	30,755	31,000	33,283	33,500
TOTAL STREET LIGHTING		\$ 68,839	\$ 47,500	\$ 52,003	\$ 49,000
CONSUMER ACCOUNTING					
Meter Reading	E761.220	3,226	5,520	5,260	5,600
Collecting	E761.230	4,147	4,000	5,443	5,000
Consumer Billing &Acct.	E761.300	15,835	16,000	15,545	16,000
Support Salaries	E761.301	56,993	103,642	57,796	51,425
TOTAL CONSUMER ACCOUNTING		\$ 80,201	\$ 129,162	\$ 84,044	\$ 78,025
SALES					
Jobbing for Village	E772.000	4,955	-	-	-
TOTAL SALES		\$ 4,955	\$ -	\$ -	\$ -
GENERAL OFFICE EXPENSE					
Executive Department	E781.100	3,417	-	-	-
Board Salaries	E781.101	10,250	13,963	13,963	14,316
Treasury and Accounting	E781.200	134	-	-	-
Administrative Salaries	E781.201	52,840	16,050	54,000	65,360
Software & Training	E781.209	1,963	2,500	-	2,500
Computer Hardware	E781.211	437	3,000	3,002	3,000
Law Department	E781.300	656	2,000	1,000	2,000
Other General Office Supplies	E781.500	12,783	15,000	13,579	15,000
Management Service (BST)	E782.000	8,800	10,000	10,000	10,000
Insurance, Injuries & Damages	E783.100	20,169	20,750	20,750	21,150
Regulatory Comm Expense	E784.000	8,179	6,000	6,991	6,000
Other General Expense Vac./Sick	E785.100	51,736	50,761	50,761	54,958
Training & Education	E785.101	79,756	60,000	53,926	60,000

ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2017-18	Budget 18-19	Proj. 2018-19	Budget 19-20
State Retirement	E785.102	75,557	85,791	85,791	87,445
Social Security	E785.103	43,933	48,318	48,318	51,048
Workers Comp.	E785.104	27,195	33,200	27,332	33,840
Disability Insurance	E785.105	-	1,245	1,245	1,269
Hospital & Medical Insurance	E785.106	164,556	171,815	171,815	167,057
Medical Reimbursement	E785.107	-	-	-	-
CDL/EAP Programs	E785.108	657	838	838	854
Small Medical Claims	E785.109	403	1,162	1,162	1,184
Safety/OSHA	E785.110	24,361	26,000	24,078	26,000
Unemployment Insurance	E785.111	-	3,320	-	3,384
Post Retirement Change in Liab	E785.112	36,477	40,000	40,000	40,000
Dental Plan	E785.113	8,620	12,087	12,087	11,619
Longevity Pay	E785.114	3,632	3,882	3,882	3,990
Miscellaneous General Expense	E785.200	32,203	28,000	34,961	30,000
Oper Municipality Holiday Events - C	E785.201	-	2,500	-	2,500
Oper Municipality Seasonal Events - I	E785.202	-	2,500	-	2,500
Oper Municipality Community Outrea	E785.203	4,223	2,000	4,688	2,000
Maintenance of Municipal Facilities	E785.204	6,005	14,500	6,849	14,500
Energy Efficiency Programs	E785.205	225	-	-	-
Repairs to General Property	E787.000	-	-	-	-
DEPRECIATION General Property	E788.000	25,904	26,000	25,943	26,000
Misc Expenses Transferred	E792.000	(352,388)	(350,000)	(349,586)	(350,000)
TOTAL ADMINISTRATION/GENERAL		\$ 352,683	\$ 353,182	\$ 367,375	\$ 409,474
TOTAL OPERATING EXPENSE		\$ 3,016,393	\$ 3,155,811	\$ 3,508,922	\$ 3,496,202
DEBT SERVICE					
Interest on Long Term Debt	E451.	2,212	1,628	1,628	1,076
Misc Interest Deductions	E452.	43	500	439	500
Interest Deductions Attic Insulation	E452.100	-	-	-	-
TOTAL DEBT SERVICE		\$ 2,255	\$ 2,128	\$ 2,067	\$ 1,576
NON-OPERATING EXPENSE					
Real Property Taxes	E403.000	43,768	48,000	48,000	48,000
Uncollectible Revenue	E404.000	22,392	10,000	9,000	10,000
Misc Non-Operating Expense	E449.000	-	-	-	-
Misc. Amortization	E456.000	-	-	-	-
Contract Appr/From Income- IEEP	E459.000	63,650	70,000	66,086	70,000
Contract Appr/From Income - Hybrid	E459.100	-	86,106	-	86,106

ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2017-18	Budget 18-19	Proj. 2018-19	Budget 19-20
Contract Appr/From Income - Insul	E459.200	-	-	-	-
Contract Appr/From Income - Bucket Tr	E459.300	86,106	86,106	86,106	-
Contract Appr/From Income - Digger Tr	E459.400	-	-	63,001	75,601
Mutual Aid Expense	E460.000	185,563	80,000	31,806	30,000
Mutual Aid - Billable	E460.100	-	-	-	-
Prior Year Expense Account	E9997.900	-	-	-	\$ -
TOTAL NON-OPERATING EXPENSE		\$ 401,479	\$ 380,212	\$ 303,999	\$ 319,707
TOTAL EXPENSES		\$ 3,420,127	\$ 3,538,151	\$ 3,814,987	\$ 3,817,486
		\$ 3,420,127	\$ 3,538,151	\$ 3,814,987	\$ 3,817,486
SURPLUS (ACCOUNT 281) BEGINNING		\$ 3,685,459	\$ 3,853,181	\$ 3,823,181	\$ 3,619,830
TOTAL REVENUES		\$ 3,557,849	\$ 3,465,939	\$ 3,611,636	\$ 3,661,979
TOTAL EXPENSES		\$ 3,420,126.62	\$ 3,538,151	\$ 3,814,987	\$ 3,817,486
Change From Year's Operations		\$ 137,722	\$ (72,212)	\$ (203,351)	\$ (155,507)
Adjustments		\$ -			
SURPLUS (ACCOUNT 281) ENDING		\$ 3,823,181	\$ 3,780,969	\$ 3,619,830	\$ 3,464,323

DEBT SERVICE BY TYPE AND MATURITY DATE

	PAYMENT DATE	BANK	PURPOSE	TYPE	INT. RATE	DATED & DUE	TOTAL DUE	PRINCIPAL .600	INTEREST .700	GENERAL	SEWER	ELECTRIC	DEBT SERVICE	DEBT REMAINING 05/31/20	
GENERAL							\$ -			\$ -				\$ -	
		JPMorgan/Chase	2008 Consolidated Serial Bond \$1,082,000	SB	3.25%	2/15/2008 02/15/2019	\$ -		\$ -	\$ -				\$ -	
		JPMorgan/Chase	2008 Consolidated Serial Bond \$1,082,000	SB	3.25%	2/15/2008 02/15/2019	\$ -	\$ -	\$ -	\$ -				\$ -	
SEWER	07/15/19	NYS EFC	Administrative Fee				\$ 9,362		\$ 9,362		\$ 9,362				
	10/01/19	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 39,978		\$ 39,978		\$ 39,978				
	04/01/20	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 419,978	\$ 380,000	\$ 39,978		\$ 419,978		\$ -	\$ 3,365,000	
ELECTRIC	08/15/19	JPMorgan/Chase	2008 Consolidated Serial Bond \$723,000	SB	3.25%	2/15/2008 02/15/2021	\$ 538		\$ 538			\$ 538		\$ -	
	02/15/20	JPMorgan/Chase	2008 Consolidated Serial Bond \$723,000	SB	3.25%	2/15/2008 02/15/2021	\$ 15,538	\$ 15,000	\$ 538			\$ 15,538		\$ 15,000	
TOTAL DEBT SERVICE							\$ 485,394	\$ 395,000	\$ 90,394	\$ -	\$ 469,318	\$ 16,076	\$ -	\$ 3,380,000	
							\$ 485,394			\$ -	\$ 469,318	\$ 16,076			
							SB PRINCIPAL		A9710.6	\$ -					
							SB INTEREST		A9710.7	\$ -					
									\$ -						
									\$ -						
									\$ -						
									\$ -						
									\$ -						
									\$ -						
							BAN PRINCIPAL		G9730.6	\$ -					
							BAN INTEREST		G9730.7	\$ -					
							SB ADMIN FEES			\$ 9,362					
							SB PRINCIPAL		G9710.6	\$ 380,000	V9720.600		\$ -		
							SB INTEREST		G9710.7	\$ 79,956					
							SB PRINCIPAL		E243	\$ 15,000					
							SB INTEREST		E451	\$ 1,076					
							BAN PRINCIPAL		E243	\$ -					
							BAN INTEREST		E452	\$ -					

SRF Bonds	\$ 469,317.76
Consolidated 2008	\$ 16,076.26
TOTAL DS	\$ 485,394.02

RESERVE FUNDS

	ACTUAL	PROJECTED	2.27% <u>2019-20</u>			ESTIMATED
	05/31/2018	05/31/2019	Interest	Trans. IN	Expenses	05/31/2020
General Reserve	\$ 290,609	236,562	5,370	-		\$ 241,932
Streets & Pavement	\$ 156,918	217,806	4,944	-		\$ 222,750
Computer Reserve	\$ 21,157	21,246	482	-		\$ 21,728
GF Equipment Reserve	\$ 257,193	258,273	5,863	-	-	\$ 264,136
GF Recycle Reserve	\$ 90,297	105,734	2,400	-	105,000	\$ 3,134
Worker's Comp	\$ 21,937	66,075	1,500	-		\$ 67,575
Sewer Reserve	\$ 173,129	126,597	2,874	-	-	\$ 129,471
SF Equipment Reserve	\$ 253,986	295,205	6,701	-	130,000	\$ 171,906
Electric Depreciation	\$ 85	86	2	-	-	\$ 88
Totals	\$ 1,265,313	1,327,583	30,136	-	235,000	\$ 1,122,719
						\$ 1,122,719

2019-20 Changes to Reserve:

Budgeted: GF Recycle Reserve: Use \$105K to purchase Recycling Truck
 SF Equipment Reserve: Use \$130K to purchase Flush Truck #11

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

Village of Spencerport 2019-2020 BUDGET

MAJOR EQUIPMENT/PROJECT EXPENSE

Projects	Sponsor DH/VB	Total Cost	General Fund		Sewer Fund		Electric Fund		Capital Fund		Total
			Account	Amount	Account	Amount	Account	Amount	Account	Amount	
Roads Program:											
Bauers Cove	TW	55,100	A5110.402	55,100							55,100
Bowery Street	TW	31,000	A5110.402	31,000							31,000
Mill out blacktop	TW	8,300	A5110.400	8,300							8,300
Miscellaneous Drainage	TW	2,500	A8540.400	2,500							2,500
MicroPave/Crack Seal	TW	36,355	A5110.400	36,355							36,355
Replacement of any computers not running on Windows 10	JS	3,600	A1680.200	1,188	G8110.200	1,224	E0781.211	1,188			3,600
Replace Sewer Flush Truck	TW	250,449			G8120.200	250,449					250,449
Replace Truck 10 - 1 Ton dump truck w/ plow and salt insert	TW	74,900	A5110.200	52,430	G8120.200	22,470					74,900
Paint Stripping Machine	TW	6,500	A5650.400	6,500							6,500
Replace Parks Cube Van	TW	64,000	A5110.200	44,800	G8120.200	19,200					64,000
Gazebo landscaping project	TW	68,000	A7110.200	68,000							68,000
John Deere Sidewalk Tractor	TW	36,800	A7110.200	25,760	G8120.200	11,040					36,800
Paint and power wash Trolley Building	TW	30,000	A7110.200	30,000							30,000
48" walk behind mower	TW	6,800	A7110.200	4,760	G8120.200	2,040					6,800
Sidewalks	TW/OM	81,000	A5410.200	81,000				-			81,000
CAT Loader	TW	156,830	A5110.200	109,781	G8120.200	47,049					156,830
Village Office landscaping project	TW	5,000	A1620.200	1,650	G8120.200	1,700	E0781.211	1,650			5,000
Recycle Truck	TW	197,433	A8161.200	197,433							197,433
10" Cutting Scarifier (sidewalks)	TW	6,800	A5410.200	6,800							6,800
I and I slip lining project	TW	50,000			G8120.200	50,000					50,000
Village Walk Circle pumpstation rebuild	TW	90,000			G8120.200	90,000					90,000
Rear Lot Pole Setter	OM	75,000					E0384.000	75,000			75,000
Circuit 21 Reinforcement	OM	25,000					E0363.000	25,000			25,000
Tree Trimming	OM	25,000					E0741.420	25,000			25,000
Street Light Conversion	OM	15,000					E0371.000	15,000			15,000
Substation Equipment Maintenance	OM	25,000					E0361.000	25,000			25,000
Replace defective poles	OM	25,000					E0358.000	25,000			25,000
Total	-	1,451,367	-	763,357	-	495,172	-	192,838	-	-	1,451,367

MISCELLANEOUS RELATED REVENUES:

Total Revenue	General Fund		Sewer Fund		Electric Fund		Capital Fund		Total	
	Account	Amount	Account	Amount	Account	Amount	Account	Amount		
CHIPS	TW	74,667	A3501.000	74,667					74,667	
State Grant - Recycling Truck	TW	73,716	A3089.000	73,716					73,716	
Trade in on recycling truck	TW	8,000	A2665.000	8,000					8,000	
Trade in on CAT Loader	TW	142,028	A2665.000	99,420	G2665.000	42,608			142,028	
Trade in on John Deere (#24)	TW	18,500	A2665.000	12,950	G2665.000	5,550			18,500	
Trade in on Cube Van (Truck #26)	TW	4,000	A2665.000	2,800	G2665.000	1,200			4,000	
Trade in on Truck #10	TW	4,500	A2665.000	3,150	G2665.000	1,350			4,500	
Trade in a Flush Truck	TW	10,000			G2665.000	10,000			10,000	
Grant for John Deere Sidewalk tractor	TW	30,000	A3089.000	30,000					30,000	
IEEP reimbursement for street lighting	OM	15,000					E0263.000	15,000	15,000	
Total	-	380,411	-	304,703	-	60,708	-	15,000	-	380,411

USE OF RESERVES:

Total Reserves	General Fund		Sewer Fund		Electric Fund		Capital Fund		Total
	Account	Amount	Account	Amount	Account	Amount	Account	Amount	
Gazebo landscaping project (Trust)		15,000		15,000					15,000
Helen Moore (Trust)		12,000		12,000					12,000
Recycling Truck		105,000		105,000					105,000
Flush Truck #11		130,000		-		130,000		-	130,000
Total Use of Reserves:		262,000		132,000		130,000		-	262,000

Roads Program Summary:

	A5110.400	A5110.402	A8540.400	Total	CHIPS
Bauers Cove	-	55,100.00	-	55,100.00	(74,667.00)
Bowery Street	-	31,000.00	-	31,000.00	-
Mill and micro pave	44,655.00	-	-	44,655.00	-
Miscellaneous Drainage	-	-	2,500.00	2,500.00	-
	44,655.00	86,100.00	2,500.00	133,255.00	(74,667.00)

Village of Spencerport, NY
Vehicle Replacement Schedule
 Revised: 01/31/2019

Scenario:			Plan for Calculation															
Description of Work	Unit #	Vehicle Description	YR Last Purch	Trade Life	Next Buy	Projected Replacement Cost			Paid by Fund Split	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
						Gross Cost	Trade In	Net Cost										
D.P.W	1	2018 Ford F150	2018	5	2023	35,000	5,000	30,000	70/30% GF/SF	-	-	-	-	-	30,000	-	-	-
D.P.W	5	2007 International Dump Truck	2007	11	2018	205,000	35,000	170,000	100% SF Chas & Body	-	-	-	-	-	-	-	-	-
D.P.W	6	2006 Sterling 6 wheel Dump trk (ref)	2006	22	2028	216,000	10,000	206,000	70/30% GF/SF	-	-	-	-	-	-	-	-	-
D.P.W	7	2013 International 6 Wheel Dump	2013	9	2022	195,000	15,000	180,000	100% GF	-	-	-	-	180,000	-	-	-	-
D.P.W	9	2017 Ford F550 1 Ton Dump	2017	6	2023	62,000	5,000	57,000	70/30% GF/SF	-	-	-	-	-	57,000	-	-	-
Parks	10	2012 Ford F550 1 Ton Dump	2012	7	2019	74,900	4,500	70,400	100% GF	-	70,400	-	-	-	-	-	-	-
Sewer	11	1999 Sterling Flush Tank Truck	1999	20	2019	250,449	10,000	240,449	100% Sewer	-	240,449	-	-	-	-	-	-	-
Refuse	12	2015 International packer	2015	11	2026	225,000	15,000	210,000	100% GF	-	-	-	-	-	-	-	-	210,000
Street Clean	14	2007 Freightliner St Sweeper	2007	13	2020	275,500	40,000	235,500	70/30% GF/SF	-	-	235,500	-	-	-	-	-	-
D.P.W	15	Ford F450 reg cab w/ platform body	2017	6	2023	64,000	4,000	60,000	70/30% GF/SF	-	-	-	-	-	60,000	-	-	-
D.P.W	16	2009 Ford P/U F450 Dump	2009	13	2022	59,000	5,800	53,200	70/30% GF/SF	-	-	-	-	53,200	-	-	53,200	-
Refuse	18	2008 International Packer	2008	12	2020	225,000	10,000	215,000	100% GF	-	-	215,000	-	-	-	-	-	-
Recycling	19	2008 International Recycler	2008	10	2018	197,433	8,000	189,433	100% GF	-	189,433	-	-	-	-	-	-	-
D.P.W new	21	CASE 4WD Loader 2016	2016	5	2021	98,000	25,000	73,000	70/30% GF/SF	-	-	-	-	-	-	-	-	73,000
D.P.W	22	2016 Caterpillar (Case) Loader Upg	2016	3	2019	156,830	142,028	14,802	50/50% GF/SF	-	14,802	-	-	-	-	-	-	-
Parks	24	2010 John Deere Tractor	2010	9	2019	36,800	18,500	18,300	70/30% GF/SF	-	18,300	-	-	-	-	-	-	-
Parks Van	26	2007 GMC Cube Van	2007	9	2016	64,000	4,000	60,000	70/30% GF/SF	-	60,000	-	-	-	-	-	-	-
Parks	27	2008 Chevy 2500 Mechanics (purch)	2008	12	2020	18,500	200	18,300	60/40% GF/SF	-	-	18,300	-	-	-	-	-	-
Leaf pick up	B	SCL 800 CYD trailer w/ mount leaf	2018	15	2033	48,834	3,500	45,334	100% GF	45,334	-	-	-	-	-	-	-	-
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		38,500	16,000	22,500	70/30% GF/SF	-	-	-	-	-	-	-	-	-
DPW	Equip	Polaris ATV	2007					-	60/40% GF/SF	-	-	-	-	-	-	-	-	-
DPW	UTV	BobCat UTV	2014		2014	26,000	3,000	23,000		-	-	-	-	-	-	-	-	-
					Subtotal:	2,605,746	381,528	2,224,218	Subttl General & Sewer:	45,334	593,384	468,800	-	233,200	147,000	-	53,200	315,000
Building Inspector	20	2006 Ford Escape Hybrid 4X4	2006	10	2020	27,000	5,000	22,000	100% Electric	-	-	-	-	-	-	-	-	-
SME	2	2018 Mitsubishi Outlander	2018	8	2026	29,000	10,000	19,000	100% Electric	-	-	-	-	-	-	-	-	19,000
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
					Subtotal:	762,000	106,000	656,000	Subtotal Electric:	26,000	75,000	32,000	-	-	-	-	-	-
Total cost for Fiscal Year (all Funds):						3,367,746	487,528	2,880,218		71,334	668,384	500,800	-	233,200	147,000	-	53,200	315,000

* 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					
				47.3%		10.4%		42.3%	
				General		Sewer		Electric	
2017-2018	2018-2019	2019-2020							
SMP (Special Multi-Peril)	48,022	50,000	50,000	A1910.402	23,650	G1910.402	5,200	E783.100	21,150
Crime Coverage	-	-	-	A1910.403	-	G1910.403	-	E783.100	-
Public Officials	-	-	-	A1910.400	-	G1910.400	-	E783.100	-
TOTAL	\$ 48,022	\$ 50,000	\$ 50,000		23,650		5,200		21,150
Employee Benefits Insurance					23,650		5,200		21,150
Workers Compensation	64,169	65,077	80,000	A9040.800	37,840	G9040.800	8,320	E785.104	33,840
Disability Insurance	614	3,000	3,000	A9055.800	1,419	G9055.800	312	E785.105	1,269
Unemployment Insurance	-	-	8,000	A9050.800	3,784	G9050.800	832	E785.111	3,384
TOTAL	\$ 64,784	\$ 68,077	\$ 91,000		43,043		9,464		38,493
Other Employee Benefits					43,043		9,464		38,493
Retirement	188,929	198,247	206,726	A9010.800	97,781	G9010.800	21,500	E785.102	87,445
Small Medical Claims	403	2,800	2,800	A9189.802	1,324	G9189.802	291	E785.109	1,184
CDL/EAP Program	1,862	2,020	2,020	A9189.803	955	G9189.803	210	E785.108	854
TOTAL	\$ 191,194	\$ 203,067	\$ 211,546		100,060		22,001		89,483

Notes to Retirement:

Actual

2019-20 Property Tax Cap Calculation

Revision: 01/25/2019

Original Warrant/Levy 2018-19			
General Taxes			687,443.04
General Recycle			64,141.16
Sewer Residential Capital			251,424.01
Sewer Residential O&M			255,052.20
Total Original Warrant			1,258,060.41
Adjustments to Warrant (See OSC recommendations)	Adj. Includes	+	2,899.89
1. Adjusted Warrant 2018-19	Exemption Removal	=	1,260,960.30
	Excludes Unpaid Refuse		
2. Add: Total Tax Cap Reserve Amount (Incl Interest Earned) Fr FYE 5/31/2019		+	-
3. Add: Tax Base Growth Factor	x		102.02%
		=	1,286,431.70
4. 5. Add: Pilots receivable in the 5/31/2019 Fiscal Year		+	4,305.00
		=	1,290,736.70
Multiply times levy growth factor (1.00 to 1.02)	x		102.00%
		=	1,316,551.43
Subtract: Pilots receivable in the Fiscal Year 5/31/2020		-	4,305.00
		=	1,312,246.43
	Total Levy Limit before Adjustments/Exclusions		
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 2018-19 taxes levied:	63,048.02		
Expenses from Tort Actions expected in 2018-19	-		
	<u>Calculate Carry Over</u>		
	OSC-Approved Tax Cap for 2018-19		1,328,618.00
	A) 1.5% of Cap		19,929.27
	B) Unused Levy 2018-19: CAP Less Adjusted Warrant		67,657.70
7. Calc: Available CarryOver from FYE 5/13/2017 (Lesser of A or B Above)		+	19,929.27
	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):	+	-
8. Add:			
9. Add/Subtr: Transfer of Local Government Functions as determined by OSC		+	-
	TAX LEVY LIMIT, adj. for Transfers, plus Exclusions	=	1,332,175.70

105.64771%

2019-20 Estimated Levy:

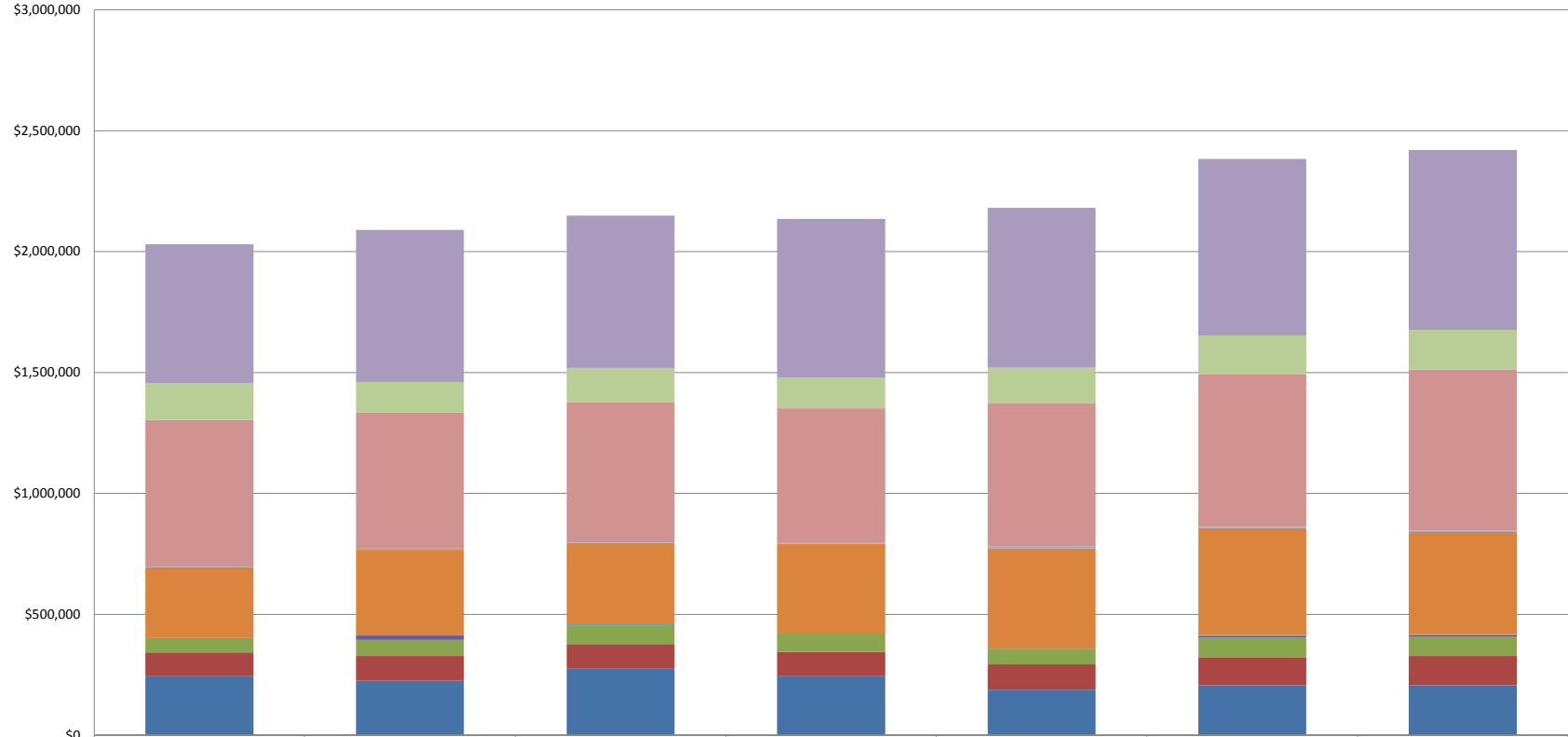
General Taxes		686,802.25
General Recycle		58,926.00
Sewer Residential Capital		262,207.00
Sewer Residential O&M		235,610.00
		<u>1,243,545.25</u>
Estimated Total Warrant		
PILOT		4,305.00
Total Warrant + PILOT		1,247,850.25
Levy + PILOT 2019-20	Est	1,247,850.25
Levy + PILOT 2018-19	Act	1,265,265.30
Overall increase vs prior year levy in \$		(17,415.05)
Overall increase vs prior year levy in %		-1.38%
On same assessment base:		194,743,093
Tax Rate 2018-19		6.50
Tax Rate 2019-20		6.41
Increase %		-1.38%

Retirement Exclusion Calculation:

NYSLRS projected Salary base 2018-19		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 -

Salaries and Benefits



	\$2,029,861 Actual 2013-14	\$2,089,535 Actual 2014-15	\$2,148,437 Actual 2015-16	\$2,135,203 Actual 2016-17	\$2,181,079 Actual 2017-18	\$2,383,112 Budget 2018-19	\$2,420,424 Budget 2019-20
General Fund	\$574,597	\$628,581	\$629,462	\$657,428	\$661,094	\$729,766	\$744,348
Sewer Fund	\$150,730	\$126,322	\$142,036	\$126,092	\$145,873	\$159,722	\$163,330
Electric Fund	\$607,054	\$563,256	\$579,769	\$557,094	\$592,928	\$631,583	\$667,262
CDL/EAP & Misc	\$2,431	\$4,820	\$1,777	\$1,723	\$8,805	\$4,820	\$4,818
Hospital/Medical	\$293,298	\$353,492	\$337,396	\$369,296	\$414,783	\$443,137	\$422,460
Disability Insurance	\$480	\$386	\$6,239	\$773	\$614	\$3,000	\$3,000
Unemployment Insurance	\$0	\$18,000	\$0	\$38	\$0	\$8,000	\$8,000
Workers Compensation	\$58,810	\$66,320	\$74,421	\$77,215	\$64,169	\$80,000	\$80,000
Social Security	\$95,742	\$103,061	\$100,510	\$99,448	\$103,884	\$116,359	\$120,480
State Retirement	\$246,719	\$225,297	\$276,827	\$246,096	\$188,929	\$206,725	\$206,726