

VILLAGE OF SPENCERPORT

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

Adopted

2016-2017 BUDGET

For Fiscal Year
Beginning June 1, 2016
and
Ending May 31, 2017



Mayor Gary Penders
Trustee Charles Hopson
Trustee Ray Kuntz
Trustee Carol J. Nellis-Ewell
Trustee David Wohlers

Clerk Jacqueline Sullivan
Treasurer Danielle Kruger
Superintendent Of Public Works Thomas West
Electric Superintendent Owen McIntee

Village of Spencerport 2016-2017 BUDGET

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Village of Spencerport 2016-2017 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	\$ 2,012,353	\$ 50,000	\$ 1,218,092	\$ 118,868	\$ 40,000	\$ 685,393	\$188,813,302	\$3.630	
A2131/A8161.0 Recycle	\$ 62,564	\$ 15,000	\$ 1,460	\$ 5,800	\$ -	\$ 70,304	1,400	Units	\$50.22
	<u>\$ 2,074,917</u>	<u>\$ 65,000</u>	<u>\$ 1,219,552</u>	<u>\$ 124,668</u>	<u>\$ 40,000</u>	<u>\$ 755,697</u>	<u>UNITS:</u>		
-									
							Sewer Units		
G - SEWER FUND						\$ 422,392	3,018	Hook Up =	\$139.96
Debt Service Charges	\$ 475,553		\$ -	\$ 53,161		\$ 421,419	143,337	/M Gal.=	\$2.940
Operating Charges	\$ 380,683	\$ 60,000	\$ 19,264	\$ -	\$ -	\$ 843,811			
	<u>\$ 856,236</u>	<u>\$ 60,000</u>	<u>\$ 19,264</u>	<u>\$ 53,161</u>	<u>\$ -</u>	<u>\$ 843,811</u>			
							Metered Sales	KWH	Sales
Loss/ (Gain) on Operations									
E- ELECTRIC FUND	\$ 3,476,936	\$ -	\$ 5,015	\$ (125,625)	\$ -	\$ 3,597,546	68,125,835	\$ / kwh =	\$0.0528
TOTAL ALL FUNDS	<u>\$ 6,408,089</u>	<u>\$ 125,000</u>	<u>\$ 1,243,831</u>	<u>\$ 52,204</u>	<u>\$ 40,000</u>	<u>\$ 5,197,054</u>			

**** Deadline Dates ****

- March 18, 2016 Budget Officer to file Tentative Budget with Clerk.
- March 27, 2016 Clerk to publish Notice of Budget Hearing.
- April 6, 2016 PUBLIC HEARING (7:00 PM)**
- April 6, 2016 BOARD ADOPTS BUDGET and Salary & Wage schedule.**

Village of Spencerport 2016-2017 BUDGET

**PROJECTED FUND BALANCE
& APPROPRIATED FOR BUDGET YEAR**

Fund	Code	Beginning Fund Balance	2015-16				UNRESERVED FUND BALANCE	2016-17		
		-909 05/31/15	Projected REVENUES	Projected EXPENSES	-889 Reserved	-909 05/31/16		Appropriated -599	Unappropriated -911	% Appropriated
GENERAL	A	\$ 1,704,857	\$ 2,016,504	\$ 2,220,801	\$ 663,899	\$ 836,662	\$ 124,668	\$ 711,994	15%	
SEWER	G	\$ 801,646	\$ 936,332	\$ 928,337	\$ 351,144	\$ 458,496	\$ 53,161	\$ 405,335	12%	
ELECTRIC	E	\$ 3,682,280	\$ 3,546,455	\$ 3,252,554	\$ 85	\$ 3,976,097	\$ (125,625)	\$ 4,101,722	-3%	
TOTALS		\$ 6,188,784	\$ 6,499,291	\$ 6,401,692	\$ 1,015,128	\$ 5,271,255	\$ 52,204	\$ 5,219,051	1%	

Village of Spencerport 2016-2017 BUDGET

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

Summary

2015-16		2016-17		Increase/ (Decrease)	
Rate	\$	Rate	\$	\$	%
General Fund					
Tax Rate	\$ 3.56	\$ 3.63			
Tax on \$100K home	356	363	7		2.0%
Recycle Charge per Unit	51	50	(1)		-1.5%
Total General Fund Tax Bill	407	413	6		1.5%
Sewer Fund - Residential					
Rate	K Gal	Rate	K Gal		
Operations Charges \$/K gallons	\$ 2.93 47	\$ 2.94 47			
on average gallons usage	138	140	2		1.2%
Capital Charges per Unit	141	140	(1)		-0.7%
Total average Sewer Charges	278	280	2		0.6%
Total Average Annual Bill					
	686	693	7		1.0%

Village of Spencerport 2016-2017 BUDGET

Comparison of Total Appropriations for NYS Tax Cap

	2015-16 Tax Levy \$	2016-17 Tax Levy \$	Increase/ (Decrease)	
			\$	%
General Fund				
Tax Rate	665,980	685,393	19,413	2.9%
Recycle Charge	71,779	70,304	(1,475)	-2.1%
Total average General Charges	737,759	755,697	17,938	2.4%
Sewer Fund				
O&M Charge (Residents)	250,679	244,867	(5,812)	-2.3%
Capital Charge (Residents)	256,613	258,786	2,173	0.8%
Total average Sewer Charges	507,292	503,653	(3,639)	-0.7%
Total Appropriations On Tax Bill:	1,245,051	1,259,350	14,299	1.1%

Calculated Tax Cap:	1,264,974	19,923	1.60%
Amount over/(Under) Tax Cap:	(5,624)	(5,624)	-0.45%

Village of Spencerport 2016-2017 BUDGET

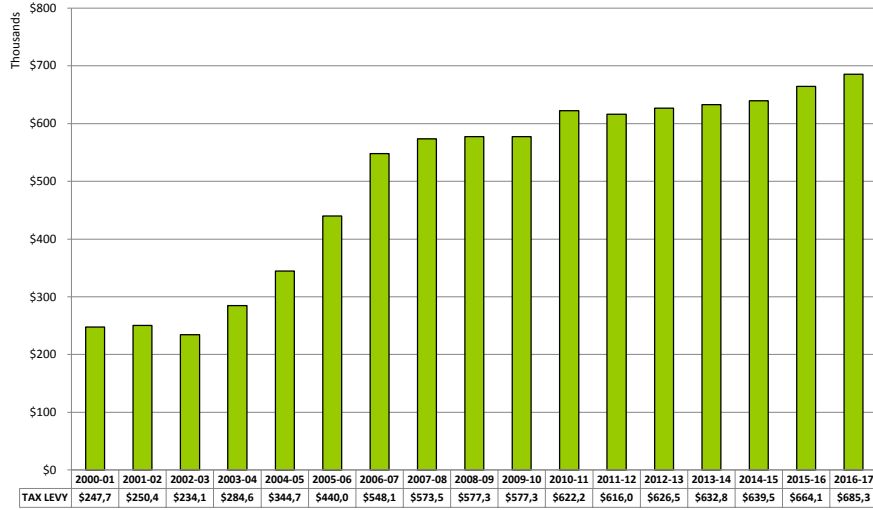
TAX HISTORY

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	B \$ 664,165	\$ 3.56	\$ 186,563,142	100.00%	186,563,142	\$ 3.56
2016-17	B \$ 685,393	\$ 3.63	\$ 188,813,302	100.00%	188,813,302	\$ 3.63

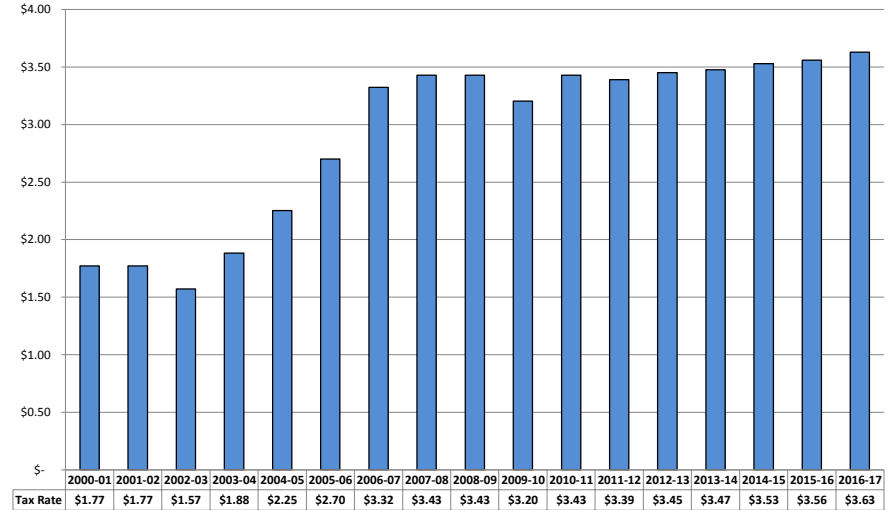
NOTES: (B) Budget

5-Year Average	\$	184,055,027
2% Tax limit	\$	3,681,101
7% Debt Limit	\$	12,883,852

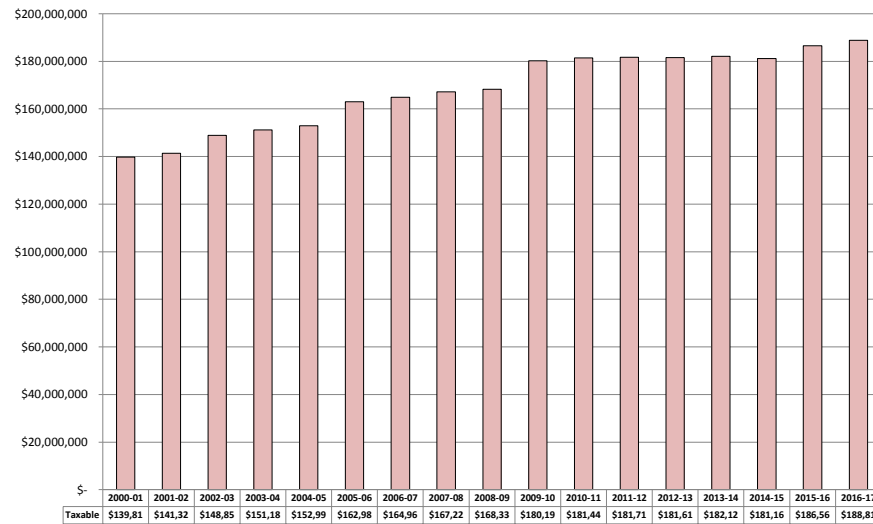
TAX LEVY HISTORY



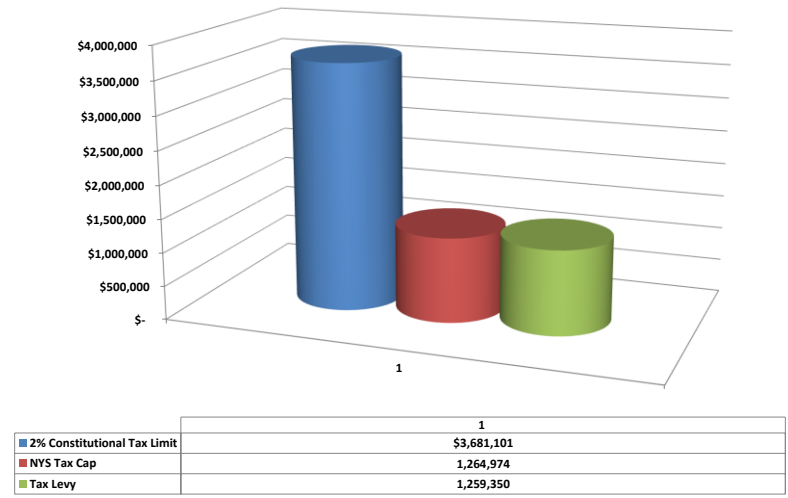
TAX RATES / THOUSAND ASSESSED VALUE



TAXABLE ASSESSED VALUE



2% CONSTITUTIONAL TAX LIMIT



GENERAL FUND TAX RATE CALCULATION

ALL OTHER PARCELS Taxable Assessed Valuation	\$ 188,813,302	A
Other Adjustments:		B
Combined Assessed Valuation =		\$ 188,813,302

BUDGET	Budgeted Expenditures A960 =	\$ 2,074,917		Forecast Balance End of Current Year
	Plus Other Budgetary Provisions A962 =	\$ 65,000		
	Less: Est. Revenues (Excluding Tax and PILOT) =	\$ (1,285,621)		
	Less: Appropriated UNRESERVED Fund Balance A599 =	\$ (124,668)	-15%	\$ 836,662
	Less: Appropriated RESERVES Balance A511 =	\$ (40,000)	-6%	\$ 663,899
	Less PILOT Payments =	\$ (4,235)		
	Taxes =	\$ 685,392	D	\$ 1,500,561

CALCULATIONS:

$D/(C/1,000) = \text{TAX RATE PER THOUSAND}$ **\$ 3.56 = 2015-16**

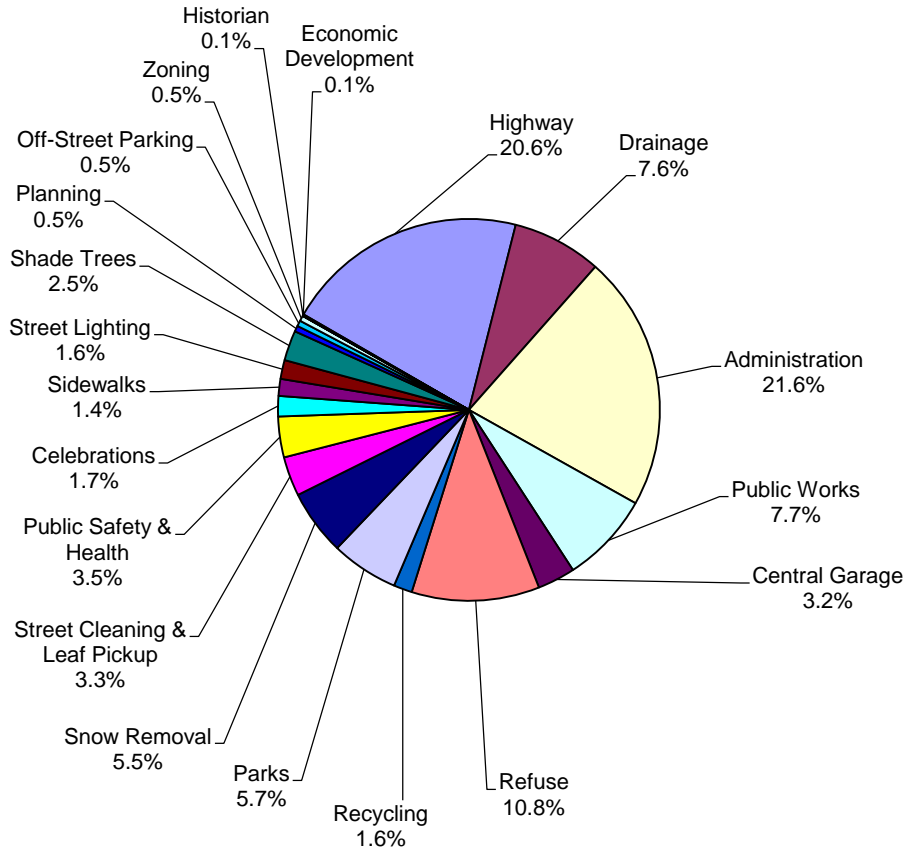
2016-17 TAX RATE: **3.630** **E**

102.0%
of prior year

A1001 REAL PROPERTY TAXES:				
<i>A/1,000</i>	X		<i>E</i>	
\$ 188,813,302	X	\$ 3.6300	=	\$ 685,392

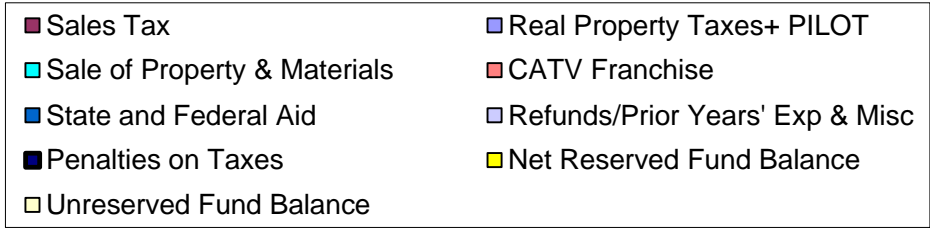
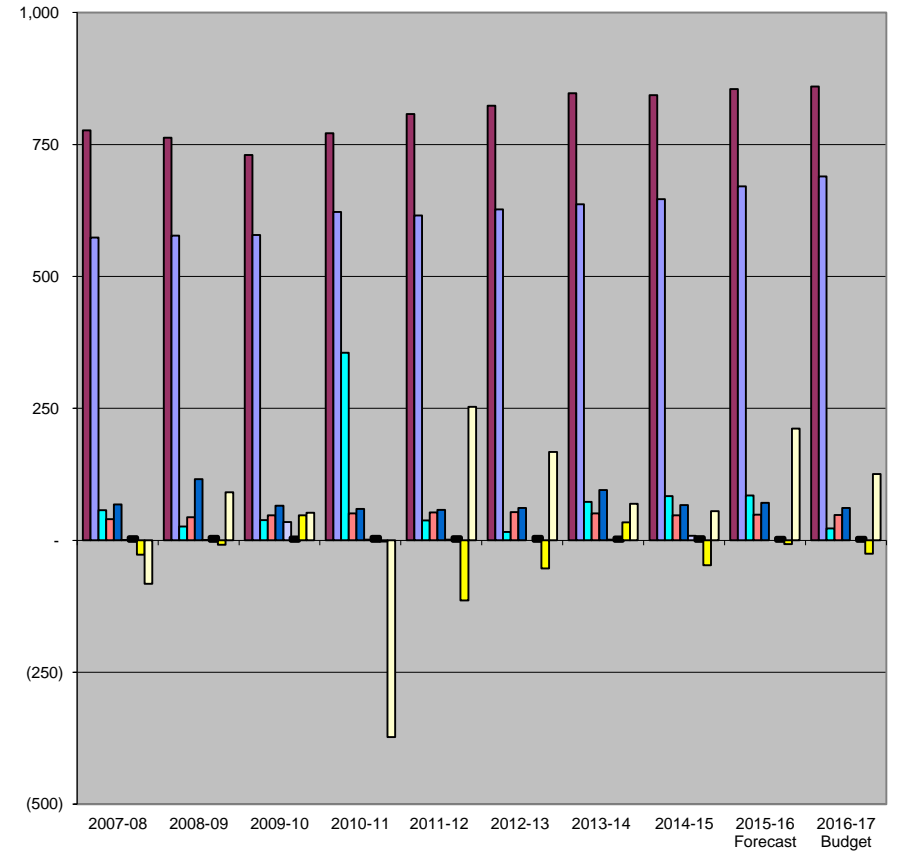
Village of Spencerport 2016-2017 BUDGET

**General Fund Expenses
Net of Revenues by Service Area
2016-17 Budget**



General Fund Sources of Funds

Thousands



Village of Spencerport 2016-2017 BUDGET

GENERAL FUND

		\$ 188,813,302				REF: 2015-16 TAX RATE = 3.5600							
		Combined General & Sewer Expense Reduction Required to meet Tax Cap:				\$ 5,624		TAX RATE 3.6300					
Tax Rate		\$ 3.43	\$ 3.45	\$ 3.47	\$ 3.47	\$ 3.56	\$ 3.56						
ACCOUNT CODE	ACTUALS	BUDGET				Projected		BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax
	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Rate	2016-17	Rate	2016-17	Rate	
Assessed Value	181,716,394	182,125,049	182,125,049	182,125,049	186,563,142	186,563,142	188,813,302	3.63	188,813,302	0.87	188,813,302	\$ 3.63	
REVENUE:													
Real Property Taxes A1001	615,712	626,686	632,668	641,952	664,165	666,300	685,392	\$ 3.63	\$ -	\$ -	685,392.0	\$ 3.63	
Total RP Taxes	615,712	626,686	632,668	641,952	664,165	666,300	685,392	\$ 3.63	\$ -	\$ -	685,392.0	\$ 3.63	
Payment in Lieu of Taxes A1081	4,135	4,205	4,135	4,205	4,200	4,235	4,235	\$ 0.02	\$ -	\$ -	4,235.0	\$ 0.02	
Penalties on Taxes A1090	5,267	5,802	4,613	5,369	5,000	3,925	4,000	\$ 0.02	\$ -	\$ -	4,000.0	\$ 0.02	
Total RP Tax Items	5,267	5,802	8,748	9,574	9,200	8,160	8,235	\$ 0.04	\$ -	\$ -	8,235.0	\$ 0.04	
Sales Tax A1120	807,381	823,375	846,978	843,522	850,000	855,000	860,000	\$ 4.55	\$ -	\$ -	860,000.0	\$ 4.55	
CATV Franchise A1170	52,953	53,464	50,815	47,483	45,000	48,512	47,700	\$ 0.25	\$ -	\$ -	47,700.0	\$ 0.25	
Total Non Prop. Tax Items	860,334	876,839	897,793	891,005	895,000	903,512	907,700	\$ 4.81	\$ -	\$ -	907,700.0	\$ 4.81	
Treasurer's Fees A1230	1,180	1,021	2,329	947	800	974	800	\$ 0.00	\$ -	\$ -	800.0	\$ 0.00	
Safety Inspection Fees A1560	2,050	7,485	9,750	7,338	7,000	14,500	7,500	\$ 0.04	\$ -	\$ -	7,500.0	\$ 0.04	
Other Health Income A1689	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -	
Public Works Services A1710	13,466	6,435	8,636	4,981	4,000	3,000	4,000	\$ 0.02	\$ -	\$ -	4,000.0	\$ 0.02	
Recreation Fees A2001	600	3,750	8,600	5,400	3,000	6,800	3,000	\$ 0.02	\$ -	\$ -	3,000.0	\$ 0.02	
Zoning Fees A2110	375	475	1,485	1,990	500	2,510	2,000	\$ 0.01	\$ -	\$ -	2,000.0	\$ 0.01	
Planning Fees A2115	1,785	8,810	6,170	14,442	4,000	2,675	3,000	\$ 0.02	\$ -	\$ -	3,000.0	\$ 0.02	
Refuse & Garbage Charges A2130.000	1,558	3,734	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -	
Refuse/ Resid Sales A2130.100	499	1,158	642	845	750	750	750	\$ 0.00	\$ -	\$ -	750.0	\$ 0.00	
Refuse/Resid Misc(Monroe Co) A2130.101	7,128	3,556	4,656	3,834	3,200	5,866	3,500	\$ 0.02	\$ -	\$ -	3,500.0	\$ 0.02	
Refuse/Bulk Sales A2130.102	451	608	596	1,158	600	1,244	1,200	\$ 0.01	\$ -	\$ -	1,200.0	\$ 0.01	
Toter Sales A2130.103	3,721	3,244	3,198	4,565	2,800	23,595	4,000	\$ 0.02	\$ -	\$ -	4,000.0	\$ 0.02	
Refuse/Comm Sales A2130.200	36,685	28,513	31,348	31,731	36,000	32,434	32,400	\$ 0.17	\$ -	\$ -	32,400.0	\$ 0.17	
Refuse/Comm Penalties A2130.201	96	82	48	80	25	116	40	\$ 0.00	\$ -	\$ -	40.0	\$ 0.00	
Recycling Charges A2131	74,047	72,485	69,212	69,206	71,784	71,779	70,304	\$ 0.37	\$ -	\$ -	70,304.0	\$ 0.37	
Recycling - Blue Bins A2131.100	223	192	123	220	100	101	100	\$ 0.00	\$ -	\$ -	100.0	\$ 0.00	
Total Departmental Income	143,864	141,548	146,792	146,738	134,559	166,344	132,594	\$ 0.70	\$ -	\$ -	132,594.0	\$ 0.70	
Interest Earnings A2401	4,600	3,320	1,857	1,068	500	791	600	\$ 0.00	\$ -	\$ -	600.0	\$ 0.00	
Recycle Reserve Interest Earnings A2401R REC	-	-	18	35	356	58	60.0	\$ 0.00	\$ -	\$ -	60.0	\$ 0.00	
RESERVE Interest Earnings A2401R	1,524	1,204	769	517	253	715	604.0	\$ 0.00	\$ -	\$ -	604.0	\$ 0.00	
Rental of Real Property / Telecom A2410.100	24,506	24,515	29,175	26,957	29,030	28,685	29,000	\$ 0.15	\$ -	\$ -	29,000.0	\$ 0.15	
Total Use of Money & Property	30,630	29,039	31,819	28,577	30,139	30,249	30,264	\$ 0.16	\$ -	\$ -	30,264	\$ 0.16	
Licenses A2545	715	765	930	895	600	470	500	\$ 0.00	\$ -	\$ -	500.0	\$ 0.00	
Permits A2590	7,248	8,141	12,915	13,680	8,000	21,852	8,000	\$ 0.04	\$ -	\$ -	8,000.0	\$ 0.04	
Total Licenses & Permits	7,963	8,906	13,845	14,575	8,600	22,322	8,500	\$ 0.05	\$ -	\$ -	8,500	\$ 0.05	
Fines/Forfeited Bail A2610	405	210	1,430	850	400	400	400	\$ 0.00	\$ -	\$ -	400.0	\$ 0.00	
TOTAL FINES	405	210	1,430	850	400	400	400	\$ 0.00	\$ -	\$ -	400	\$ 0.00	
Sales of Scrap A2650	6,784	2,883	2,966	1,322	2,000	1,432	1,500	\$ 0.01	\$ -	\$ -	1,500.0	\$ 0.01	
Sales of Recycle Scrap A2651 Rec	6,431	3,249	2,813	1,261	1,500	1,302	1,300	\$ 0.01	\$ -	\$ -	1,300.0	\$ 0.01	
Sales of Real Property	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -	
Sales of Equipment	23,459	12,217	69,735	82,415	89,150	83,710	-	\$ -	21,000	\$ 0.11	21,000	\$ 0.11	
Insurance Recoveries A2680	7,553	400	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -	
Total Sale of Prop. & Compensation	44,227	18,749	75,514	84,998	92,650	86,444	2,800	\$ 0.01	21,000	\$ 0.11	23,800	\$ 0.13	
Refunds/Prior Years' Expense A2701	1,335	-	968	8,480	-	-	-	\$ -	\$ -	\$ -	-	\$ -	
Gifts & Donations A2705	3,420	3,125	2,800	-	2,800	3,050	3,050	\$ 0.02	\$ -	\$ -	3,050.0	\$ 0.02	
Unclassified Miscellaneous A2770	84	-	-	34	-	-	-	\$ -	\$ -	\$ -	-	\$ -	
Total Miscellaneous	4,839	3,125	3,768	11,564	2,800	3,050	3,050	\$ 0.02	\$ -	\$ -	3,050	\$ 0.02	
State Aid/Revenue Sharing A3001	29,005	29,005	31,875	29,005	29,005	29,005	29,005	\$ 0.15	\$ -	\$ -	29,005.0	\$ 0.15	
State Aid/Mortgage Tax A3005	27,861	32,252	35,956	27,538	36,675	31,299	32,000	\$ 0.17	\$ -	\$ -	32,000.0	\$ 0.17	
State Aid/Other A3089	-	-	27,530	10,017	-	10,944	-	\$ -	\$ -	\$ -	-	\$ -	
State Aid/CHIPS A3501	42,699	42,606	53,135	53,141	53,135	53,176	53,135	\$ 0.28	53,135	\$ 0.28	106,270	\$ 0.56	

Village of Spencerport 2016-2017 BUDGET

GENERAL FUND

		\$ 188,813,302				REF: 2015-16 TAX RATE = 3.5600							
		Combined General & Sewer Expense Reduction Required to meet Tax Cap:				\$ 5,624		TAX RATE 3.6300					
Tax Rate	ACCOUNT CODE	\$ 3.43	\$ 3.45	\$ 3.47	\$ 3.47	\$ 3.56	\$ 3.56	BUDGET O&M 2016-17	Tax Rate	BUDGET MEE 2016-17	Tax Rate	BUDGET Total 2016-17	Tax Rate
		ACTUALS				Projected							
		2011-12	2012-13	2013-14	2014-15	2015-16	2015-16						
	Total State Aid	99,565	103,863	148,496	119,701	118,815	124,424	114,140	\$ 0.60	53,135	\$ 0.28	167,275	\$ 0.89
	Federal Aid A4089.100	500	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
	TOTAL FEDERAL AID	500	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
	Interfund Transfers A5031	7,002	-	16,240	-	4,000	5,300	-	\$ -	8,038	\$ 0.04	8,038	\$ 0.04
	Interfund Transfers	-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
	Total interfund Transfers	7,002	-	16,240	-	4,000	5,300	-	\$ -	8,038	\$ 0.04	8,038	\$ 0.04
	Serial Bonds A5710	-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
	Total Serial Bonds	-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
	TOTAL REVENUES & TAXES	1,820,308	1,814,767	1,977,114	1,949,534	1,960,328	2,016,504	1,893,075	\$ 10.03	82,173	\$ 0.44	1,975,248	\$ 10.46
		1,820,308	1,814,767	1,977,114	1,949,534	1,960,328	2,016,504	1,893,075	\$ 10.03	82,173	\$ 0.44	1,975,248	\$ 10.46
	Total Revenues Excluding Property Tax:(Includes PILOT)	1,204,596	1,188,081	1,344,446	1,307,581	1,296,162	1,350,204	1,207,683	\$ 6.40	82,173	\$ 0.44	1,289,856	\$ 6.83
	Total Revenues Excluding Property Tax:& PILOT	1,204,596	1,188,081	1,340,311	1,303,376	1,291,962	1,345,969	1,203,448	\$ 6.37	82,173	\$ 0.44	1,285,621	\$ 6.81
	Total Revenues Excl Property Tax, PILOT & Recycle Revenues		1,112,347	1,268,268	1,237,078	1,218,322	1,272,830	1,131,784	\$ 5.99	82,173	\$ 0.44	1,213,957	\$ 6.43
	EXPENSES:												
	BOARD OF TRUSTEES												
	Salary A1010.100	8,803	8,995	9,174	8,886	9,459	9,459	9,459	\$ 0.05	-	\$ -	9,459	\$ 0.05
	Equip/Capital A1010.200	-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
	Contractual A1010.400	1,428	1,439	980	3,320	2,000	2,000	2,000	\$ 0.01	-	\$ -	2,000	\$ 0.01
	TOTAL BOARD OF TRUSTEES	10,231	10,434	10,154	12,207	11,459	11,459	11,459	\$ 0.06	-	\$ -	11,459	\$ 0.06
	MAYOR												
	Salary A1210.100	2,849	4,000	4,080	4,137	4,207	4,207	4,207	\$ 0.02	-	\$ -	4,207	\$ 0.02
	Equip/Capital A1210.200	-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
	Contractual A1210.400	1,489	4,546	1,520	2,784	2,500	2,500	2,500	\$ 0.01	-	\$ -	2,500	\$ 0.01
	TOTAL MAYOR	4,338	8,546	5,600	6,921	6,707	6,707	6,707	\$ 0.04	-	\$ -	6,707	\$ 0.04
	CLERK & TREASURER												
	Salary A1325.100	79,551	83,273	82,671	88,765	129,765	129,765	126,132	\$ 0.67	-	\$ -	126,132	\$ 0.67
	Equip/Capital A1325.200	-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
	Contractual A1325.400	26,052	24,512	26,509	23,720	27,700	26,566	27,000	\$ 0.14	-	\$ -	27,000	\$ 0.14
	Office Supplies A1325.401	2,609	4,078	2,159	2,620	4,866	2,111	3,000	\$ 0.02	-	\$ -	3,000	\$ 0.02
	Legal Advertising A1325.402	1,179	787	1,122	948	1,500	1,500	1,500	\$ 0.01	-	\$ -	1,500	\$ 0.01
	Records Management A1325.403	-	2,500	34,942	185	1,500	-	1,000	\$ 0.01	-	\$ -	1,000	\$ 0.01
	Incentive Zoning A1325.404	-	-	-	66	-	-	-	\$ -	-	\$ -	-	\$ -
	TOTAL CLERK-TREASURER	109,391	115,150	147,403	116,305	165,331	159,942	158,632	\$ 0.84	-	\$ -	158,632	\$ 0.84
	LAW - Contractual & other A1420.400	28,407	11,897	18,407	17,842	21,000	9,523	21,000	\$ 0.11	-	\$ -	21,000	\$ 0.11
	TOTAL LAW	28,407	11,897	18,407	17,842	21,000	9,523	21,000	\$ 0.11	-	\$ -	21,000	\$ 0.11
	ENGINEERING - Contractual & other A1440.400	3,660	390	4,357	4,273	21,500	21,500	21,500	\$ 0.11	-	\$ -	21,500	\$ 0.11
	TOTAL ENGINEERING	3,660	390	4,357	4,273	21,500	21,500	21,500	\$ 0.11	-	\$ -	21,500	\$ 0.11
	ELECTION A1450.400	-	-	-	-	500	-	500	\$ 0.00	-	\$ -	500	\$ 0.00
	TOTAL ELECTIONS	-	-	-	-	500	-	500	\$ 0.00	-	\$ -	500	\$ 0.00
	PUBLIC WORKS												
	Salary A1490.100	81,415	83,705	84,699	86,695	76,584	76,584	78,287	\$ 0.41	-	\$ -	78,287	\$ 0.41
	Equip/Capital A1490.200	-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
	Contractual A1490.400	2,832	1,673	974	1,111	1,500	1,455	1,800	\$ 0.01	-	\$ -	1,800	\$ 0.01
	Safety Program A1490.401	1,140	2,290	2,040	2,248	3,000	2,812	3,000	\$ 0.02	-	\$ -	3,000	\$ 0.02
	Clothing Allowance A1490.402	3,641	2,909	4,243	3,021	4,000	3,964	4,000	\$ 0.02	-	\$ -	4,000	\$ 0.02
	DPW Office Supplies A1490.403	244	245	322	204	700	638	700	\$ 0.00	-	\$ -	700	\$ 0.00
	TOTAL PUBLIC WORKS	89,272	90,822	92,278	93,279	85,784	85,454	87,787	\$ 0.46	-	\$ -	87,787	\$ 0.46

Village of Spencerport 2016-2017 BUDGET

GENERAL FUND

		Tax Rate								REF: 2015-16 TAX RATE = 3.5600		TAX RATE 3.6300	
		\$ 3.43	\$ 3.45	\$ 3.47	\$ 3.47	\$ 3.56	\$ 3.56	Combined General & Sewer Expense Reduction Required to meet Tax Cap:		\$ 5,624			
Tax Rate	ACCOUNT CODE	ACTUALS				BUDGET Projected		BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax
		2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Rate	2016-17	Rate	2016-17	Rate
SHARED BUILDINGS													
	Salary A1620.100	582	3,059	7,646	585	1,455	1,455	1,449	\$ 0.01		\$ -	1,449	\$ 0.01
	Equip/Capital A1620.200	2,522	-	-	-	26,120	26,120	1,200	\$ 0.01	10,000	\$ 0.05	11,200	\$ 0.06
	Contractual A1620.400	17,224	18,471	21,207	18,407	21,000	20,177	19,000	\$ 0.10		\$ -	19,000	\$ 0.10
	TOTAL SHARED BUILDINGS	20,328	21,530	28,852	18,992	48,575	47,752	21,649	\$ 0.11	10,000	\$ 0.05	31,649	\$ 0.17
CENTRAL GARAGE													
	Salary A1640.100	11,070	14,569	14,127	13,077	15,804	15,804	16,116	\$ 0.09		\$ -	16,116	\$ 0.09
	Equip/Capital A1640.200	-	-	6,600	-	5,180	5,180	1,200	\$ 0.01	-	\$ -	1,200	\$ 0.01
	Contractual A1640.400	7,564	11,059	12,946	12,307	12,000	12,812	13,000	\$ 0.07		\$ -	13,000	\$ 0.07
	Tools/Hardware A1640.401	1,922	490	1,616	1,294	3,000	2,500	3,000	\$ 0.02		\$ -	3,000	\$ 0.02
	Consumable Supplies A1640.402	2,632	3,485	1,230	2,636	3,000	2,859	3,000	\$ 0.02		\$ -	3,000	\$ 0.02
	Utilities A1640.403	6,587	7,814	13,984	10,089	12,000	11,393	10,000	\$ 0.05		\$ -	10,000	\$ 0.05
	TOTAL CENTRAL GARAGE	29,775	37,417	50,503	39,403	50,984	50,548	46,316	\$ 0.25	-	\$ -	46,316	\$ 0.25
CENTRAL COMMUNICATIONS													
	Equip/Capital A1650.200	12,732	569	-	-	800	-	800	\$ 0.00		\$ -	800	\$ 0.00
	Contractual & Other A1650.400	16,710	13,825	11,751	12,565	20,000	13,647	20,000	\$ 0.11		\$ -	20,000	\$ 0.11
	TOTAL CENTRAL COMMUNICATIONS	29,442	14,394	11,751	12,565	20,800	13,647	20,800	\$ 0.11	-	\$ -	20,800	\$ 0.11
CENTRAL DATA PROCESSING													
	Equip/Capital A1680.200	14,711	37,018	2,248	2,027	9,000	2,000	9,000	\$ 0.05		\$ -	9,000	\$ 0.05
	Geographic Information System A1680.213	1,110	-	-	-	-	-	-	\$ -		\$ -	-	\$ -
	Contractual A1680.400	13,750	9,969	10,799	10,790	15,000	15,000	15,000	\$ 0.08		\$ -	15,000	\$ 0.08
	TOTAL DATA PROCESSING	29,571	46,987	13,047	12,817	24,000	17,000	24,000	\$ 0.13	-	\$ -	24,000	\$ 0.13
INSURANCE													
	Public Officials/Bonds A1910.400	-	-	-	-	-	-	-	\$ -		\$ -	-	\$ -
	SMP/Auto/Umbrells A1910.402	22,882	25,068	26,951	23,662	26,544	23,214	26,656	\$ 0.14		\$ -	26,656	\$ 0.14
	Crime A1910.403	-	286	280	268	-	-	-	\$ -		\$ -	-	\$ -
	TOTAL INSURANCE	22,882	25,354	27,231	23,931	26,544	23,214	26,656	\$ 0.14	-	\$ -	26,656	\$ 0.14
MUNIC ASSOCIATION DUES													
	A1920.400	-	2,050	2,050	2,050	2,050	2,050	2,050	\$ 0.01		\$ -	2,050	\$ 0.01
	TOTAL MUNI. DUES	-	2,050	2,050	2,050	2,050	2,050	2,050	\$ 0.01	-	\$ -	2,050	\$ 0.01
Land Purchase/Right of Way													
	A1940.400	-	-	1,500	-	-	950	-	\$ -		\$ -	-	\$ -
	TOTAL TAXES/VILLAGE PROPERTY	1,483	1,411	1,436	1,737	1,800	1,800	1,800	\$ 0.01	-	\$ -	1,800	\$ 0.01
TAXES/VILLAGE PROPERTY													
	TOTAL TAXES	1,483	1,411	1,436	1,737	1,800	1,800	1,800	\$ 0.01	-	\$ -	1,800	\$ 0.01
	Vacation and Sick Pay A1989.100	45,056	50,607	54,795	66,349	52,035	52,035	58,413	\$ 0.31		\$ -	58,413	\$ 0.31
	TOTAL VACATION & SICK PAY	45,056	50,607	54,795	66,349	52,035	52,035	58,413	\$ 0.31	-	\$ -	58,413	\$ 0.31
GRANT WRITING													
	A1989.400	-	-	-	-	-	-	-	\$ -		\$ -	-	\$ -
	TOTAL GRANT WRITING	-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
CONTINGENCY													
	A1990.400	-	-	-	-	-	-	10,000	\$ 0.05		\$ -	10,000	\$ 0.05
	<i>Maximum Contingency:</i>	<i>165,997</i>	<i>177,673</i>	<i>193,658</i>	<i>180,877</i>	<i>219,800</i>	<i>207,128</i>	<i>178,904</i>	<i>\$ 0.95</i>	<i>-</i>	<i>\$ -</i>	<i>178,904</i>	<i>\$ 0.95</i>
GENERAL GOVERNMENT SUPPORT		423,836	436,989	469,364	428,671	539,069	503,581	519,269	\$ 2.75	10,000	\$ 0.05	529,269	\$ 2.80
TRAFFIC CONTROL													
	Salary A3310.100	-	-	-	-	-	-	-	\$ -		\$ -	-	\$ -
	Equip/Capital A3310.200	-	-	-	3,084	-	-	-	\$ -		\$ -	-	\$ -
	Contractual A3310.400	-	-	-	-	-	-	-	\$ -		\$ -	-	\$ -
	TOTAL TRAFFIC CONTROL	-	-	-	3,084	-	-	-	\$ -	-	\$ -	-	\$ -
EMERGENCY PREPAREDNESS													
	Contractual (T. Ogden) A3410.404	-	-	-	-	-	-	-	\$ -		\$ -	-	\$ -
	TOTAL EMERGENCY PREPAREDN	-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
SAFETY INSPECTION													
									\$ -		\$ -		\$ -

Village of Spencerport 2016-2017 BUDGET

GENERAL FUND

		Tax Rate								REF: 2015-16 TAX RATE = 3.5600			
		\$ 3.43	\$ 3.45	\$ 3.47	\$ 3.47	\$ 3.56	\$ 3.56	Combined General & Sewer Expense Reduction Required to meet Tax Cap:		\$ 5,624	TAX RATE 3.6300		
ACCOUNT CODE	ACTUALS	BUDGET				Projected		BUDGET O&M	Tax Rate	BUDGET MEE	Tax Rate	BUDGET Total	Tax Rate
		2011-12	2012-13	2013-14	2014-15	2015-16	2015-16						
Salary	A3620.100	13,422	13,851	14,508	16,563	17,878	17,878	17,878	\$ 0.09	\$ -	\$ -	17,878	\$ 0.09
Equip/Capital	A3620.200	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -
Contractual	A3620.400	34,218	33,120	35,404	35,113	37,500	37,500	37,500	\$ 0.20	\$ -	\$ -	37,500	\$ 0.20
Vehicle Repairs	A3620.401	-	-	442	-	400	400	400	\$ 0.00	\$ -	\$ -	400	\$ 0.00
TOTAL SAFETY INSPECTION		47,640	46,971	50,354	51,676	55,778	55,778	55,778	\$ 0.30	\$ -	\$ -	55,778	\$ 0.30
TOTAL PUBLIC SAFETY		47,640	46,971	50,354	54,760	55,778	55,778	55,778	\$ 0.30	\$ -	\$ -	55,778	\$ 0.30
PUBLIC HEALTH - Contractual	A4010.400	1,152	862	1,150	1,159	2,000	1,185	1,500	\$ 0.01	\$ -	\$ -	1,500	\$ 0.01
TOTAL PUBLIC HEALTH		1,152	862	1,150	1,159	2,000	1,185	1,500	\$ 0.01	\$ -	\$ -	1,500	\$ 0.01
TOTAL PUBLIC HEALTH		1,152	862	1,150	1,159	2,000	1,185	1,500	\$ 0.01	\$ -	\$ -	1,500	\$ 0.01
HIGHWAYS													
Salary	A5110.100	42,850	40,373	58,452	63,756	79,673	79,673	84,860	\$ 0.45	\$ -	\$ -	84,860	\$ 0.45
Equip/Capital	A5110.200	29,687	127,481	71,835	69,498	94,925	94,914	4,500	\$ 0.02	119,560	\$ 0.63	124,060	\$ 0.66
Contractual	A5110.400	80,060	99,911	65,613	48,185	79,800	61,556	54,000	\$ 0.29	67,000	\$ 0.35	121,000	\$ 0.64
Equip/Vehicle Repairs	A5110.401	4,276	3,522	6,961	13,202	8,500	8,040	8,500	\$ 0.05	\$ -	\$ -	8,500	\$ 0.05
Road Materials	A5110.402	43,345	56,772	68,609	103,865	160,982	136,204	38,000	\$ 0.20	\$ -	\$ -	38,000	\$ 0.20
Paver 2005 Update/MRB	A5110.403	-	1,962	137	-	2,500	1,200	2,500	\$ 0.01	\$ -	\$ -	2,500	\$ 0.01
TOTAL HIGHWAYS		200,218	330,021	271,607	298,506	426,380	381,586	192,360	\$ 1.02	186,560	\$ 0.99	378,920	\$ 2.01
SNOW REMOVAL													
Salary	A5142.100	34,305	48,415	62,887	78,777	38,266	38,266	38,184	\$ 0.20	\$ -	\$ -	38,184	\$ 0.20
Equip/Capital	A5142.200	-	-	-	5,375	1,800	1,742	1,800	\$ 0.01	\$ -	\$ -	1,800	\$ 0.01
Contractual	A5142.400	12,200	12,909	15,393	10,456	12,000	10,000	12,000	\$ 0.06	\$ -	\$ -	12,000	\$ 0.06
Equip/Vehicle Repairs	A5142.401	12,083	8,494	6,088	14,030	9,000	8,166	9,000	\$ 0.05	\$ -	\$ -	9,000	\$ 0.05
De-icing Materials	A5142.402	11,632	8,199	11,033	18,165	14,000	11,856	12,000	\$ 0.06	\$ -	\$ -	12,000	\$ 0.06
TOTAL SNOW REMOVAL		70,220	78,017	95,401	126,802	75,066	70,029	72,984	\$ 0.39	\$ -	\$ -	72,984	\$ 0.39
STREET LIGHTING													
Salary	A5182.100	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -
Equip/Capital	A5182.200	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -
Contractual	A5182.400	34,190	34,670	35,963	34,022	35,000	30,387	28,868	\$ 0.15	\$ -	\$ -	28,868	\$ 0.15
TOTAL STREETLIGHTING		34,190	34,670	35,963	34,022	35,000	30,387	28,868	\$ 0.15	\$ -	\$ -	28,868	\$ 0.15
SIDEWALKS													
Salary	A5410.100	5,665	5,574	3,378	3,977	11,764	18,764	11,947	\$ 0.06	\$ -	\$ -	11,947	\$ 0.06
Equip/Capital	A5410.200	9,627	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -
Contractual	A5410.400	3,962	3,119	4,201	2,116	4,500	10,915	5,500	\$ 0.03	\$ -	\$ -	5,500	\$ 0.03
TOTAL SIDEWALKS		19,254	8,693	7,580	6,094	16,264	29,679	17,447	\$ 0.09	\$ -	\$ -	17,447	\$ 0.09
OFF-STREET PARKING													
Salary	A5650.100	1,940	2,206	-	-	2,494	2,494	2,515	\$ 0.01	\$ -	\$ -	2,515	\$ 0.01
Equip/Capital	A5650.200	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -
Contractual	A5650.400	6,869	4,670	2,615	2,381	5,000	4,523	4,500	\$ 0.02	\$ -	\$ -	4,500	\$ 0.02
TOTAL OFF-STREET PARKING		8,809	6,876	2,615	2,381	7,494	7,017	7,015	\$ 0.04	\$ -	\$ -	7,015	\$ 0.04
Transportation	#REF!		458,277	413,166	467,805	560,204	518,698	318,674	\$ 1.69	186,560	\$ 0.99	505,234	\$ 2.68
ECONOMIC DEVELOPMENT													
Salary	A6410.100	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -
Contractual	A6410.400	1,085	90	-	-	1,500	1,500	1,500	\$ 0.01	\$ -	\$ -	1,500	\$ 0.01
TOTAL ECONOMIC DEV		1,085	90	-	-	1,500	1,500	1,500	\$ 0.01	\$ -	\$ -	1,500	\$ 0.01
Economic Development		1,085	90	-	-	1,500	1,500	1,500	\$ 0.01	\$ -	\$ -	1,500	\$ 0.01
PARKS													
Salary	A7110.100	29,845	26,148	29,764	28,777	36,699	36,699	36,693	\$ 0.19	\$ -	\$ -	36,693	\$ 0.19
Equip/Capital	A7110.200	15,947	5,968	11,190	23,247	58,000	57,957	-	\$ -	8,038	\$ 0.04	8,038	\$ 0.04
Contractual	A7110.400	21,182	12,388	14,028	23,431	29,000	29,086	27,000	\$ 0.14	\$ -	\$ -	27,000	\$ 0.14
Equipment Repair	A7110.401	2,288	836	2,715	1,976	3,000	2,974	3,000	\$ 0.02	\$ -	\$ -	3,000	\$ 0.02
Plants & Flowers	A7110.402	1,458	1,189	3,928	1,154	3,000	3,000	2,500	\$ 0.01	\$ -	\$ -	2,500	\$ 0.01
TOTAL PARKS		70,720	46,529	61,626	78,584	129,699	129,715	69,193	\$ 0.37	8,038	\$ 0.04	77,231	\$ 0.41

Village of Spencerport 2016-2017 BUDGET

GENERAL FUND

		Tax Rate				REF: 2015-16 TAX RATE = 3.5600		Combined General & Sewer Expense Reduction Required to meet Tax Cap:		TAX RATE 3.6300		
		\$ 3.43	\$ 3.45	\$ 3.47	\$ 3.47	\$ 3.56	\$ 3.56	\$ 5,624				
ACCOUNT CODE	ACTUALS	BUDGET		Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax		
CODE	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Rate	2016-17	Rate	2016-17	Rate
JOINT YOUTH PROJECTS	A7310.400	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL JOINT YOUTH PROJECTS		-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
HISTORIAN	A7510.400	-	30	2,331	381	1,000	1,000	\$ 0.01	\$ -	\$ -	1,000	\$ 0.01
TOTAL HISTORIAN		-	30	2,331	381	1,000	1,000	\$ 0.01	\$ -	\$ -	1,000	\$ 0.01
CELEBRATIONS								\$ -	\$ -	\$ -	\$ -	\$ -
Trolley/Contractual	A7520.400	7,347	6,822	4,706	5,501	5,300	5,300	\$ 0.03	\$ -	\$ -	5,300	\$ 0.03
Celebrations - Salary	A7550.100	-	-	-	-	-	5,880	\$ 0.03	\$ -	\$ -	5,880	\$ 0.03
Celebrations - Contractual	A7550.400	48,283	28,191	22,337	37,550	26,500	26,500	\$ 0.08	5,000	\$ 0.03	20,000	\$ 0.11
TOTAL CELEBRATIONS		55,630	35,013	27,043	43,051	31,800	31,800	\$ 0.14	5,000	\$ 0.03	31,180	\$ 0.17
Total Culture & Recreation		126,350	81,572	91,000	122,017	162,499	162,515	\$ 0.51	13,038	\$ 0.07	109,411	\$ 0.58
ZONING								\$ -	\$ -	\$ -	\$ -	\$ -
Salary	A8010.100	1,727	1,502	2,352	2,619	3,157	3,157	\$ 0.02	\$ -	\$ -	3,181	\$ 0.02
Contractual	A8010.400	1,068	1,928	1,914	6,778	5,000	5,000	\$ 0.03	\$ -	\$ -	5,000	\$ 0.03
TOTAL ZONING		2,795	3,430	4,265	9,397	8,157	8,157	\$ 0.04	\$ -	\$ -	8,181	\$ 0.04
PLANNING								\$ -	\$ -	\$ -	\$ -	\$ -
Salary	A8020.100	2,184	2,781	2,750	3,298	3,982	3,982	\$ 0.02	\$ -	\$ -	4,021	\$ 0.02
Contractual	A8020.400	3,745	13,297	4,097	20,215	5,000	5,000	\$ 0.03	\$ -	\$ -	5,000	\$ 0.03
TOTAL PLANNING		5,929	16,078	6,847	23,513	8,982	8,982	\$ 0.05	\$ -	\$ -	9,021	\$ 0.05
REFUSE								\$ -	\$ -	\$ -	\$ -	\$ -
Salary	A8160.100	74,825	69,869	76,578	85,208	74,497	74,497	\$ 0.41	\$ -	\$ -	78,230	\$ 0.41
Equip/Capital	A8160.200	-	5,441	190,100	6,148	7,500	19,500	\$ 0.03	\$ -	\$ -	6,500	\$ 0.03
Contractual	A8160.400	31,829	21,157	20,035	15,061	24,000	23,988	\$ 0.10	\$ -	\$ -	19,000	\$ 0.10
Resid Tipping Fees	A8160.401	44,841	35,997	37,828	41,616	40,000	39,845	\$ 0.21	\$ -	\$ -	40,000	\$ 0.21
Comm Tipping Fees	A8160.402	28,031	23,511	24,623	21,773	26,000	23,592	\$ 0.13	\$ -	\$ -	24,000	\$ 0.13
Equip/Vehicle Repairs	A8160.403	9,632	5,819	18,154	9,715	15,000	11,685	\$ 0.06	\$ -	\$ -	12,000	\$ 0.06
Dumpsters	A8160.404	2,939	681	3,500	-	2,500	2,000	\$ 0.01	\$ -	\$ -	2,500	\$ 0.01
TOTAL REFUSE		192,097	162,475	370,818	179,520	189,497	195,107	\$ 0.97	\$ -	\$ -	182,230	\$ 0.97
RECYCLING								\$ -	\$ -	\$ -	\$ -	\$ -
Salary	A8161.100	26,014	29,117	30,238	29,209	28,963	28,963	\$ 0.17	\$ -	\$ -	31,764	\$ 0.17
Equip/Capital	A8161.200	-	-	-	-	-	-	\$ -	5,800	\$ 0.03	5,800	\$ 0.03
Contractual	A8161.400	26,718	19,014	22,645	13,412	25,000	16,515	\$ 0.11	\$ -	\$ -	20,000	\$ 0.11
Equip/Vehicle Repairs	A8161.401	930	10,441	3,639	1,760	5,000	4,741	\$ 0.03	\$ -	\$ -	5,000	\$ 0.03
TOTAL RECYCLING		53,662	58,572	56,522	44,381	58,963	50,220	\$ 0.30	5,800	\$ 0.03	62,564	\$ 0.33
STREET CLEANING								\$ -	\$ -	\$ -	\$ -	\$ -
Salary	A8170.100	10,457	7,142	3,400	3,829	12,884	12,884	\$ 0.07	\$ -	\$ -	12,577	\$ 0.07
Salary/Leaf Pick-up	A8170.101	18,126	21,141	16,086	25,664	20,138	20,138	\$ 0.10	\$ -	\$ -	18,090	\$ 0.10
Equip/Capital	A8170.200	21,193	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -
Contractual	A8170.400	1,056	4,122	2,126	1,608	4,500	3,986	\$ 0.02	\$ -	\$ -	4,000	\$ 0.02
Equip/Vehicle Repairs	A8170.401	1,394	862	4,027	4,186	5,000	4,398	\$ 0.02	\$ -	\$ -	4,000	\$ 0.02
TOTAL STREET CLEANING		52,226	33,267	25,638	35,287	42,522	41,406	\$ 0.20	\$ -	\$ -	38,667	\$ 0.20
DRAINAGE								\$ -	\$ -	\$ -	\$ -	\$ -
Salary	A8540.100	32,195	25,704	17,012	17,771	36,415	36,415	\$ 0.18	\$ -	\$ -	34,776	\$ 0.18
Equip/Capital	A8540.200	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -
Contractual	A8540.400	29,700	39,758	64,956	22,007	81,812	60,409	\$ 0.22	30,575	\$ 0.16	72,575	\$ 0.38
Contractual (MS Permit NYS)	A8540.401	3,207	3,295	6,251	3,212	6,500	5,728	\$ 0.03	\$ -	\$ -	5,000	\$ 0.03
TOTAL DRAINAGE		65,102	68,757	88,219	42,990	124,727	102,552	\$ 0.43	30,575	\$ 0.16	112,351	\$ 0.60
SHADE TREES								\$ -	\$ -	\$ -	\$ -	\$ -
Salary	A8560.100	680	3,234	-	640	6,699	6,699	\$ 0.02	\$ -	\$ -	3,567	\$ 0.02
Equip/Capital	A8560.200	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	\$ -
Contractual	A8560.400	30,604	31,059	25,667	47,109	40,000	34,742	\$ 0.21	\$ -	\$ -	40,000	\$ 0.21
TOTAL SHADE TREES		31,284	34,293	25,667	47,748	46,699	41,441	\$ 0.23	\$ -	\$ -	43,567	\$ 0.23

Village of Spencerport 2016-2017 BUDGET

GENERAL FUND

		\$ 188,813,302				REF: 2015-16 TAX RATE = 3.5600							
		Combined General & Sewer Expense Reduction Required to meet Tax Cap:				\$ 5,624		TAX RATE 3.6300					
Tax Rate		\$ 3.43	\$ 3.45	\$ 3.47	\$ 3.47	\$ 3.56	\$ 3.56						
ACCOUNT CODE		ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax
		2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Rate	2016-17	Rate	2016-17	Rate
Total Home & Community Services		403,095	376,872	577,977	382,836	479,547	447,864	420,206	\$ 2.23	36,375	\$ 0.19	456,581	\$ 2.42
EMPLOYEE BENEFITS													
Retirement	A9010.800	80,456	85,197	116,339	118,643	128,101	116,067	93,513	\$ 0.50			93,513	\$ 0.50
Social Security	A9030.800	43,582	45,595	44,872	47,195	50,707	50,707	51,885	\$ 0.27			51,885	\$ 0.27
Workers Compensation	A9040.800	25,572	27,462	28,571	34,213	35,550	35,550	35,700	\$ 0.19			35,700	\$ 0.19
Unemployment Insurance	A9050.800	4,379	139	-	-	5,214	-	5,236	\$ 0.03			5,236	\$ 0.03
Disability Insurance	A9055.800	141	121	110	-	182	182	183	\$ 0.00			183	\$ 0.00
Hospital/Medical Insurance	A9060.800	124,357	132,103	134,331	136,894	163,375	163,375	174,896	\$ 0.93			174,896	\$ 0.93
Dental Plan	A9060.801	9,324	8,226	7,964	14,074	11,989	11,989	12,035	\$ 0.06			12,035	\$ 0.06
Accrued Benefits	A9189.801	-	-	-	-	-	-	-				-	
Small Medical Claims PLUS	A9189.802	559	442	1,076	-	1,327	1,327	1,333	\$ 0.01			1,333	\$ 0.01
CDL/EAP Programs	A9189.803	816	810	304	504	957	957	962	\$ 0.01			962	\$ 0.01
TOTAL EMPLOYEE BENEFITS		289,186	300,095	333,567	351,523	397,402	380,154	375,744	\$ 1.99	-	-	375,744	\$ 1.99
SERIAL BONDS													
Principal	A9710.600	117,300	132,300	127,300	137,300	142,300	142,300	37,300	\$ 0.20			37,300	\$ 0.20
Interest	A9710.700	23,936	20,124	15,824	11,687	7,225	7,225	2,600	\$ 0.01			2,600	\$ 0.01
TOTAL BONDS		141,236	152,424	143,124	148,987	149,525	149,525	39,900	\$ 0.21	-	-	39,900	\$ 0.21
BOND ANTICIPATION NOTES													
Principal - Recycle	A9730.600	56,176	-	-	-	-	-	-				-	
Principal - Streets	A9730.600	97,000	-	-	-	-	-	-				-	
Interest - Recycle	A9730.700	1,911	-	-	-	-	-	-				-	
Interest - Streets	A9730.700	2,531	-	-	-	-	-	-				-	
TOTAL BANs		157,618	-	-	-	-	-	-	\$ -	-	-	-	\$ -
Total Debt Service		298,854	152,424	143,124	148,987	149,525	149,525	39,900	\$ 0.21	-	-	39,900	\$ 0.21
INTERFUND TRANSFERS													
Capital Fund	A9950.900	34,931	75,000	-	-	-	-	-				-	
Other		-	-	-	-	-	-	-				-	
TOTAL INTERFUND TRANSFERS		34,931	75,000	-	-	-	-	-	\$ -	-	-	-	\$ -
Prior Year Expense Acct	A9997.9	-	-	-	-	-	-	-				-	
Total Prior Year Expenses		-	-	-	-	-	-	-	\$ -	-	-	-	\$ -
TOTAL EXPENSES		1,958,820	1,929,152	2,079,703	1,957,759	2,347,523	2,220,801	1,828,944	\$ 9.69	245,973	\$ 1.30	2,074,917	\$ 10.99
		1,958,820	1,929,152	2,079,703	1,957,759	2,347,523	2,220,801	1,828,944	\$ 9.69	245,973	\$ 1.30	2,074,917	\$ 10.99
		1,958,820	1,929,152	2,079,703	1,957,759	2,347,523	2,220,801	1,828,944	\$ 9.69	245,973	\$ 1.30	2,074,917	\$ 10.99
		-	-	-	-	-	-	-	\$ -	-	\$ -	-	\$ -
Beginning Fund Balance	\$	2,068,570	1,930,056	1,815,671	1,713,082	1,678,720	1,704,857	1,500,561	\$ 7.95			1,500,561	\$ 7.95
TOTAL REVENUES & TAXES		1,820,308	1,814,767	1,977,114	1,949,534	1,960,328	2,016,504	1,893,075	\$ 10.03	82,173	\$ 0.44	1,975,248	\$ 10.46
TOTAL EXPENSES		1,958,820	1,929,152	2,079,703	1,957,759	2,347,523	2,220,801	1,828,944	\$ 9.69	245,973	\$ 1.30	2,074,917	\$ 10.99
CHANGE FROM YEARS OPERATIONS		(138,512)	(114,385)	(102,589)	(8,225)	(387,196)	(204,296)	64,131	\$ 0.34	(163,800)	\$ (0.87)	(99,669)	\$ (0.53)
Adjustments		(2)											
RESERVE BALANCE		589,778	642,831	609,117	656,180	656,726	663,899	689,563	\$ 3.65			689,563	\$ 3.65
OPERATING BALANCE		1,340,278	1,172,840	1,103,965	1,048,678	634,798	836,662	875,130	\$ 4.63			711,330	\$ 3.77
Ending Fund Balance		1,930,056	1,815,671	1,713,082	1,704,857	1,291,524	1,500,561	1,564,692				1,400,892	\$ 7.42

SEWER RATE CALCULATION WORKSHEET

		Appropriations				Projected Prior Year End: 2014/15	
TOTAL SEWER FUND \$		856,236					
CAPITAL UNITS:			Connections	Rate/Unit			
Sewer Debt Service	\$ 475,553						
Less Transfer from Debt Svc Fund *	\$ -						
Less Appropriated Fund Balance *	\$ (53,161)						
= Cost Borne by Capital Unit Charge	\$ 422,392	3,018		\$ 139.960	\$ 140.06		
O&M Costs:							
Cost other than Debt	\$ 380,683						
PLUS Budgetary Provision for Reserves	\$ 60,000						
LESS Revenue other than Unit Chgs and *	\$ (19,264)						
LESS Appropriated Fund Balance	\$ -	0%			458,496	← Unreserved	
LESS Appropriated RESERVE	\$ -	0%			351,144	← Reserved	
					809,640	Ending Fund Balance	
			M Gallons				
Cost borne by O&M Unit Charge	\$ 421,419	143,337		\$ 2.940	\$ 2.79		
	Average	47		\$ 139.63	\$ 132.51		
ESTIMATED COMBINED SEWER BILL PER HOMEOWNER				\$ 279.59	\$ 272.57	\$ 7.02	Incr/(Decr)
						2.6%	

Account Breakdown:		O&M Units	O&M Charges	Capital Units	Capital Charges	Total	Budget Link
G2120.000	Village Customers	83,288	\$ 244,867	1,849	258,786	\$ 503,653	503,653
G2374.200	Spencerport Schools	7,137	\$ 20,983	121	16,935	\$ 37,918	37,918
G2374.300	Lifetime Assistance	325	\$ 956	5	700	\$ 1,656	1,656
G2374.100	Town of Ogden	52,587	\$ 154,606	1,043	145,978	\$ 300,584	300,584
	Total	143,337	\$ 421,412	3,018	\$ 422,399	\$ 843,811	\$ 843,811

Village of Spencerport 2016-2017 BUDGET

SEWER FUND

		Village User Combined Bill	\$ 286	\$ 279	\$ 283	\$ 277	\$ 284	\$ 284			BUDGET Total
		\$	2.50	\$ 2.64	\$ 2.69	\$ 2.79	\$ 2.93	\$ 2.93			\$ 280
		\$	2.50	\$ 2.64	\$ 2.69	\$ 2.79	\$ 2.93	\$ 2.93			\$ 2.94
ACCOUNT CODE		ACTUAL				BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total	
		2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	
REVENUES											
Resident O&M Use fee & Capital Char	G2120	496,990	482,854	502,559	501,276	507,714	507,292	503,653		503,653	
Sewer Charges	G2122	-	6,000	6,000	4,500	-	9,000	5,000		5,000	
Interest on Sewer Rents	G2128	3,428	4,767	4,654	8,194	4,500	4,953	4,500		4,500	
TOTAL DEPARTMENTAL INCOME		\$ 500,418	\$ 493,621	\$ 513,213	\$ 513,970	\$ 512,214	521,245	513,153	-	513,153	
Town O&M Use fee & Capital Charges	G2374.100	308,476	296,281	305,452	300,855	301,847	301,847	300,584		300,584	
School O&M Use fee & Capital Charge	G2374.200	43,415	38,940	31,746	39,501	38,212	38,072	37,918		37,918	
Lifetime O&M Use fee & Capital Charge	G2374.300	1,574	1,712	1,756	1,797	1,834	1,782	1,656		1,656	
St Johns	G2374.400	-	-	-	-	-	-	-		-	
TOTAL INTERGOVERNMENTAL CHARGES		\$ 353,465	\$ 336,933	\$ 338,955	\$ 342,154	\$ 341,893	341,701	340,158	-	340,158	
Interest Earnings	G2401	2,205	1,494	730	497	400	413	413		413	
Capital Reserve Interest	G2401.3	788	374	253	156	30	170	173		173	
Equipment Reserve Interest	G2401.4	74	47	32	92	240	184	178		178	
Sale of Equipment	G2665	2,500	6,547	66,331	72,515	79,346	71,907	-	9,000	9,000	
Refund Prior Year's Expense	G2701	184	18	-	2,212	-	-	-		-	
Miscellaneous Revenue	G2770	3,822	498	-	-	-	712	-		-	
State Aid	G3089	-	-	-	-	-	-	-		-	
ALL OTHER		\$ 9,572	\$ 8,978	\$ 67,346	\$ 75,472	\$ 80,016	\$ 73,386	764	9,000	9,764	
Transfer from Capital or other Fund	G5031	-	-	18,420	-	-	-	-		-	
Premiums - Capital Project	G5050	-	-	-	-	-	-	-		-	
Interest Earnings - Capital Proj.	G5050	-	-	-	-	-	-	-		-	
TOTAL TRANSFERS		\$ -	\$ -	\$ 18,420	\$ -	\$ -	-	-	-	-	
Transfers from Debt Service	G5730.204	-	-	59,000	18,500	-	-	-		-	
TOTAL PROCEEDS OF OBLIGATIONS		\$ -	\$ -	\$ 59,000	\$ 18,500	\$ -	\$ -	-	-	-	
TOTAL REVENUES		\$ 863,454	\$ 839,532	\$ 996,934	\$ 950,097	\$ 934,123	936,332	854,075	9,000	863,075	
		\$ 863,454	\$ 839,532	\$ 996,934	\$ 950,097	\$ 934,123	\$ 936,332	\$ 854,075	\$ 9,000	\$ 863,075	

Village of Spencerport 2016-2017 BUDGET

SEWER FUND

		Village User Combined Bill	\$ 286	\$ 279	\$ 283	\$ 277	\$ 284	\$ 284			BUDGET Total
		\$	2.50	\$ 2.64	\$ 2.69	\$ 2.79	\$ 2.93	\$ 2.93			\$ 280
		\$	2.50	\$ 2.64	\$ 2.69	\$ 2.79	\$ 2.93	\$ 2.93			\$ 2.94
EXPENSES	ACCOUNT CODE	ACTUAL				BUDGET PROJECTED		BUDGET O&M	BUDGET MEE	BUDGET Total	
		2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17	
INSURANCE											
Public Officials/Bonds	G1910.400	-	-	-	-	-	-	-	-	-	-
SMP/Auto/Umbrella	G1910.402	5,262	5,116	4,874	6,323	5,880	5,433	5,824		5,824	
Crime	G1910.403	-	58	52	70	-	-	-		-	
TOTAL INSURANCE		\$ 5,262	\$ 5,174	\$ 4,926	\$ 6,393	\$ 5,880	\$ 5,433	5,824	-	5,824	
Taxes on Village Property		93	402	468	322	1,000	1,000	1,000		1,000	
TAXES/VILLAGE PROPERTY G1950.400		\$ 93	\$ 402	\$ 468	\$ 322	\$ 1,000	\$ 1,000	\$ 1,000	-	1,000	
Salary - Vacation & Sick Time	G1989.100	5,256	6,447	6,214	7,633	10,707	10,707	13,177		13,177	
Contractual	G1989.400	-	-	-	-	-	-	-		-	
Vacation & Sick Time G1989.100		\$ 5,256	\$ 6,447	\$ 6,214	\$ 7,633	\$ 10,707	\$ 10,707	13,177	-	13,177	
CONTINGENCY G1990.400		\$ -	\$ -	\$ -	\$ -	\$ 2,210		-	-	-	
		79,733	80,064	94,840	96,269	93,509	Maximum Contin	78,280	-	78,280	
GENERAL GOVERNMENT SUPPORT		\$ 10,611	\$ 12,023	\$ 11,608	\$ 14,347	\$ 19,797	\$ 17,140	20,001	-	20,001	
ADMINISTRATION											
Salary	G8110.100	34,860	35,360	34,771	37,235	46,106	46,106	45,979		45,979	
Equip/Capital	G8110.200	4,231	170	494	1,931	13,800	13,800	2,000	5,000	7,000	
Contractual	G8110.400	7,578	8,558	10,044	12,220	12,000	14,370	12,000		12,000	
Office Supplies	G8110.401	592	760	444	669	1,000	1,000	1,000		1,000	
Administration Engineering	G8110.402	-	-	-	-	-	-	-		-	
TOTAL ADMINISTRATION		\$ 47,261	\$ 44,848	\$ 45,752	\$ 52,055	\$ 72,906	\$ 75,276	60,979	5,000	65,979	
SANITARY SEWER											
Salary	G8120.100	73,416	79,661	109,745	81,454	90,020	90,020	89,354		89,354	
Equip/Capital	G8120.200	3,222	97,830	108,942	123,324	141,841	141,841	4,500	68,440	72,940	
Contractual	G8120.400	196,607	87,393	131,166	110,280	48,806	44,346	48,292	-	48,292	
Safety Program	G8120.404	876	1,797	1,425	1,374	2,000	1,604	2,000		2,000	
TOTAL SANITARY SEWER		\$ 274,121	\$ 266,681	\$ 351,279	\$ 316,432	\$ 282,667	\$ 277,811	144,146	68,440	212,586	
SEWAGE TREATMENT											
Salary Sewage Treatment	G8130.100	-	-	-	-	-	-	-		-	
Capital CM & engr	G8130.200	-	-	-	-	-	-	-		-	
Pure Waters Fees	G8130.402	-	-	-	-	-	-	-		-	
TOTAL SEWAGE TREATMENT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	
TOTAL HOME & COMMUNITY SERVICES		\$ 321,382	\$ 311,529	\$ 397,031	\$ 368,487	\$ 355,573	\$ 353,087	205,125	73,440	278,565	
EMPLOYEE BENEFITS											
Retirement	G9010.800	18,061	17,387	21,814	32,451	28,377	25,711	20,431		20,431	
Social Security	G9030.800	10,785	9,413	8,595	12,486	11,231	11,231	11,359		11,359	

Village of Spencerport 2016-2017 BUDGET

SEWER FUND

									BUDGET Total							
Village User Combined Bill	\$	286	\$	279	\$	283	\$	277	\$	284	\$	284			\$	280
	\$	2.50	\$	2.64	\$	2.69	\$	2.79	\$	2.93	\$	2.93			\$	2.94
ACCOUNT CODE	ACTUAL				BUDGET PROJECTED		BUDGET O&M	BUDGET MEE	BUDGET Total							
	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17							
Worker's Compensation	G9040.800	5,558	5,604	6,659	9,226	7,875	7,875	7,800		7,800						
Unemployment Insurance	G9050.800	1,030	-	-	-	1,155	-	1,144		1,144						
Disability Insurance	G9055.800	111	151	264	-	40	40	40		40						
Hospital/Medical	G9060.800	46,715	27,615	24,601	44,299	36,190	36,190	38,213		38,213						
Dental	G9060.801	2,375	2,294	2,190	4,034	2,656	2,656	2,630		2,630						
Accrued Benefits	G9189.801	-	-	-	-	-	-	-		-						
Small Medical Claims	G9189.802	-	-	166	-	294	294	291		291						
CDL/EAP Programs	G9189.803	388	577	355	233	212	212	210		210						
TOTAL EMPLOYEE BENEFITS		\$ 85,023	\$ 63,041	\$ 64,644	\$ 102,728	\$ 88,030	\$ 84,209	82,117	-	82,117						
SERIAL BONDS NYS SRF 50% Subsidy																
EFC-SRF Service Fee 0.25%	G9710.400	16,325	15,512	14,687	13,850	12,987	12,987	12,112		12,112						
Principal	G9710.600	325,000	266,055	335,000	345,000	350,000	350,000	360,000		360,000						
Interest	G9710.700	139,415	132,477	125,431	118,279	110,914	110,914	103,441		103,441						
TOTAL SERIAL BOND PAYMENTS		\$ 480,740	\$ 414,044	\$ 475,118	\$ 477,129	\$ 473,901	\$ 473,901	475,553	-	475,553						
BOND ANTICIPATION NOTES																
Principal	G9730.600	-	-	-	-	-	-	-		-						
Interest	G9730.700	-	-	-	-	-	-	-		-						
TOTAL BAN PAYMENTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-						
INTERFUND TRANSFERS																
Debt Service Fund	G9950.900	-	-	-	-	-	-	-		-						
Capital Fund	G9950.900	100,000	-	-	-	-	-	-		-						
TOTAL INTERFUND TRANSFERS		\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-						
TOTAL EXPENSES		\$ 997,756	\$ 800,637	\$ 948,401	\$ 962,692	\$ 937,301	\$ 928,337	782,796	73,440	856,236						
		997,756	800,637	948,401	962,692	937,301	928,337	782,796	73,440	856,236						
		997,756	800,637	948,401	962,692	937,301	928,337	782,796	73,440	856,236						
Beginning Fund Balance		861,117	726,814	765,708	814,241	774,914	801,646	809,640		809,640						
TOTAL REVENUES		863,454	839,532	996,934	950,097	934,123	936,332	854,075	9,000	863,075						
TOTAL EXPENSES		997,756	800,637	948,401	962,692	937,301	928,337	782,796	73,440	856,236						
CHANGE FROM YEAR'S OPERATIONS		(134,302)	38,895	48,533	(12,595)	(3,178)	7,994	71,279	(64,440)	6,839						
Adjustments		(1)	(1)	-	-											
RESERVE		204,442	204,442	255,274	255,274	300,529	351,144	411,495		411,495						
OPERATING		522,372	561,266	558,967	546,372	471,207	458,496	469,424		404,984						
Ending Fund Balance		726,814	765,708	814,241	801,646	771,736	809,640	880,919		816,479						

Village of Spencerport 2016-2017 BUDGET

ELECTRIC FUND

ACCOUNT CODE	ACTUAL				Prior Year		BUDGET	
	2011-12	2012-13	2013-14	2014-15	Budget 15-16	Proj. 2015-16	Budget 16-17	
KWH SOLD	62,398,179	68,563,890	67,960,664	65,779,240	68,125,835	68,125,835	68,125,835	
REVENUES								
SALES OF ELECTRICITY:								
Residential Sales - Village	E601.000	\$ 1,112,467	\$ 1,257,429	\$ 1,520,299	\$ 1,375,032	1,316,248	\$ 1,384,253	1,384,253
Residential Sales - Ogden	E601.100	\$ 555,803	\$ 614,349	\$ 721,055	\$ 651,308	642,248	\$ 662,237	662,237
Residential Sales - Parma	E601.200	\$ 80,292	\$ 90,323	\$ 107,764	\$ 96,224	87,534	\$ 98,104	98,104
Increase in Assessment PPAC	E601	\$ -	\$ -	\$ -	\$ -	100,000	\$ 130,000	186,106
Residential Sales	E601	1,748,562	1,962,101	2,349,117	2,122,564	2,146,031	2,274,594	2,330,700
Commercial Sales - Village	E602.000	247,421	263,943	319,291	300,125	279,930	\$ 294,453	294,453
Commercial Sales - Ogden	E602.100	55,927	58,643	66,455	64,014	59,426	\$ 63,038	63,038
Commercial Sales - Parma	E602.200	388	475	587	477	453	\$ 513	513
Late Charges	E602	-	-	-	-	-	\$ -	-
Commercial Sales	E602	303,736	323,062	386,333	364,616	339,808	358,004	358,004
Industrial Sales - Village	E603.000	643,860	641,443	707,282	661,114	681,501	\$ 669,946	669,946
Industrial Sales - Ogden	E603.100	164,864	161,661	183,737	140,652	178,810	\$ 162,017	162,017
Industrial Sales	E603	808,724	803,104	891,019	801,766	860,311	831,963	831,963
Street Lighting	E604	34,190	34,670	35,963	34,022	33,796	\$ 33,796	33,796
Other Sales to Village	E606	18,181	28,499	38,220	34,428	21,574	\$ 21,574	21,574
Security Lighting	E610	21,324	21,597	22,071	21,804	21,510	\$ 21,510	21,510
Total Sales		\$ 2,934,717	\$ 3,173,032	\$ 3,722,724	\$ 3,379,201	3,423,030	\$ 3,541,440	3,597,546
Other Operating Revenues:								
Rent From Property	E621	-	-	-	-	-	-	-
Misc Revenues	E622	5,270	16,306	8,178	526	5,000	5,000	5,000
Total other Operating Revenues		\$ 5,270	\$ 16,306	\$ 8,178	\$ 526	5,000	\$ 5,000	5,000
TOTAL OPERATING REVENUES		\$ 2,939,987	\$ 3,189,338	\$ 3,730,902	\$ 3,379,727	3,428,030	\$ 3,546,440	3,602,546
Memo: Operating Revenue per KWH		\$ 0.0471	\$ 0.0465	\$ 0.0549	\$ 0.0514	\$ 0.0503	\$ 0.0521	\$ 0.0529
Interest Income	E442.	247	213	21	(60)	15	15	15
Misc. Non-Operating Revenues	E444	-	50,576	-	7,480	-	-	-
TOTAL NON-OPERATING REVENUES		\$ 247	\$ 50,789	\$ 21	\$ 7,421	15	\$ 15	15
TOTAL REVENUES		\$ 2,940,234	\$ 3,240,127	\$ 3,730,922	\$ 3,387,148	3,428,045	\$ 3,546,455	3,602,561
		\$ 2,940,234	\$ 3,240,127	\$ 3,730,922	\$ 3,387,148	3,428,045	\$ 3,546,455	3,602,561

Village of Spencerport 2016-2017 BUDGET

ELECTRIC FUND

ACCOUNT CODE	ACTUAL				Prior Year		BUDGET	
	2011-12	2012-13	2013-14	2014-15	Budget 15-16	Proj. 2015-16	Budget 16-17	
EXPENSES								
PRODUCTION								
Electricity Purchased - NYMPA	E721.000	729,331	909,005	1,354,819	1,035,646	1,109,071	1,099,823	1,099,823
Electricity Purchased - NYPA	E721.100	736,980	793,933	828,953	856,650	642,939	826,512	826,512
TOTAL PRODUCTION		\$ 1,466,311	\$ 1,702,938	\$ 2,183,773	\$ 1,892,296	\$ 1,752,010	\$ 1,926,335	\$ 1,926,336
Memo: Production cost per KWH		\$ 0.0235	\$ 0.0248	\$ 0.0321	\$ 0.0288	\$ 0.0257	\$ 0.0283	\$ 0.0283
Maintenance Poles, Towers, Fixtures								
Repairs/Poles, Towers and Fixtures	E736.000	-	-	3,856	7,667	4,000	-	2,000
DEPRECIATION Poles/Towers/Fixture	E738.000	39,201	43,970	49,183	57,669	58,800	66,499	67,800
TOTAL MAINTENANCE POLES, TOWERS, ETC.		\$ 39,201	\$ 43,970	\$ 53,039	\$ 65,337	\$ 62,800	\$ 66,499	\$ 69,800
DISTRIBUTION								
Distrib Supervision/Eng	E741.100	16,221	16,512	21,479	21,499	15,000	10,185	15,000
Supervision Salaries	E741.101	72,209	75,672	77,670	81,132	84,531	84,531	86,424
Distribution Expense	E741.200	11,155	16,539	24,327	18,868	10,000	9,407	10,000
Distribution Labor	E741.210	11,880	11,591	5,954	4,950	5,000	31,456	7,500
Distribution Supplies	E741.220	-	-	-	-	2,500	3,689	2,500
Storage Battery Supplies	E741.320	-	-	-	-	1,000	-	1,000
Op. Overhead Distribution MEE	E741.420					15,000	-	-
Op. Overhead Distribution Lines	E741.420	172,697	155,946	194,104	195,838	318,626	100,556	333,626
Op. Underground Dist. Lines	E741.430	38,977	48,239	33,099	34,923	17,000	15,010	17,000
Remove/Reset Transformers	E741.440	553	5,202	2,454	7,504	4,000	-	4,000
Miscl. Dist. Line Ops.	E741.450	33,313	31,223	45,297	68,131	35,000	35,323	35,000
Meter Supv. & Recor.	E741.510	3,820	14,074	-	-	6,000	1,708	4,500
Removing & Reset Meters	E741.520	6,708	6,986	4,649	7,050	5,000	4,643	5,000
Services on Consumers' Premises	E741.600	-	820	-	-	1,000	-	1,000
Repairs to Dist. Structures & Equip.	E742.110	-	-	-	-	2,000	-	2,000
Repairs to SubSta. Equip.	E742.130	12,079	29,386	9,393	3,082	5,000	4,202	5,000
Repairs/OH Dist. Conductors	E742.410	210	-	826	(1,000)	-	135	-
Repairs/UG Dist. Conductors	E742.510	469	-	6,058	3,721	2,000	2,103	-
Repairs Underground Feeder	E742.520	-	97	-	-	-	-	2,000
Repairs to OH Line Transformers	E742.610	6,609	3,296	6	-	-	-	-
Repairs Underground Line Trans.	E742.620	812	40	-	-	-	150	-
Repairs to OH Services	E742.710	7,512	1,530	1,599	4,895	3,000	2,812	3,000
Repairs to Underground Services	E742.720	1,489	281	150	247	3,000	2,918	3,000
Test Consumers' Meters	E742.810	6,230	2,988	835	341	4,000	3,161	4,000
Repair Consumers' Meters	E742.820	3,093	419	724	1,114	2,000	-	2,000
DEPRECIATION Dist. Prop.	E743.000	183,711	187,847	195,567	202,698	203,100	204,787	205,560
TOTAL DISTRIBUTION		\$ 589,747	\$ 608,689	\$ 624,193	\$ 654,995	\$ 743,757	\$ 516,776	\$ 749,110

Village of Spencerport 2016-2017 BUDGET

ELECTRIC FUND

ACCOUNT CODE	ACTUAL				Prior Year		BUDGET
	2011-12	2012-13	2013-14	2014-15	Budget 15-16	Proj. 2015-16	Budget 16-17
STREET LIGHTING							
Operation Overhead Signal Sys. E751.200	-	-	-	-	-	-	-
Op. Overhead Street Lights E751.210	13,585	9,786	9,456	2,078	4,000	3,169	4,000
Op. Underground Street Lights E751.220	11,324	4,144	6,865	445	6,000	2,850	6,000
Repairs Overhead Street Lights E752.100	6,995	5,798	7,129	11,301	5,000	8,268	5,000
Repairs Underground Street Lights E752.200	6,291	5,429	22,557	9,486	4,000	6,543	4,000
DEPRECIATION Street Lights E753.	20,727	21,108	22,194	24,996	24,844	27,268	28,304
TOTAL STREET LIGHTING	\$ 58,922	\$ 46,265	\$ 68,201	\$ 48,306	\$ 43,844	\$ 48,098	\$ 47,304
CONSUMER ACCOUNTING							
Meter Reading E761.220	16,777	11,741	3,929	8,209	5,400	5,546	5,520
Collecting E761.230	3,573	5,866	3,248	3,368	5,000	3,998	4,000
Consumer Billing & Acct. E761.300	15,110	16,058	14,979	15,581	18,000	14,146	16,000
Support Salaries E761.301	42,385	44,644	45,729	48,303	92,486	92,486	94,470
TOTAL CONSUMER ACCOUNTING	\$ 77,845	\$ 78,309	\$ 67,886	\$ 75,460	\$ 120,886	\$ 116,176	\$ 119,990
SALES							
Jobbing for Village E772.000	-	686	-	-	-	-	-
TOTAL SALES	\$ -	\$ 686	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL OFFICE EXPENSE							
Board Salaries E781.101	11,783	12,995	13,254	13,024	13,663	13,663	13,663
Treasury & Accounting E781.200	72	2,978	-	64	-	-	-
Administrative Salaries E781.201	73,245	72,677	77,763	81,499	16,401	16,401	14,305
Software & Training E781.209	293	-	-	1,286	2,500	-	2,500
Computer Hardware E781.211	611	286	40	2,917	3,000	12,983	3,000
Bill Printing E781.212	-	-	-	-	-	-	-
Law Department E781.300	397	712	131	188	2,000	1,000	2,000
Other General Office Supplies E781.500	12,158	15,173	15,114	12,740	15,000	15,000	15,000
Management Service (BST) E782.000	9,500	9,800	9,800	9,600	10,000	10,000	10,000
Insurance, Injuries & Damages E783.100	17,997	21,214	24,292	22,375	23,576	30,430	28,000
Regulatory Comm Expense E784.000	44,227	55,049	46,633	32,641	48,000	30,430	45,000
Other General Expense Vac./Sick E785.100	35,369	46,754	46,046	47,218	47,636	47,636	48,863
Training & Education E785.101	69,439	80,485	83,871	73,172	62,000	81,056	58,900
State Retirement E785.102	111,543	71,287	108,566	108,518	113,778	103,090	82,512
Social Security E785.103	31,978	38,147	42,275	42,854	45,080	45,080	45,745
Workers Comp. E785.104	18,153	20,544	23,580	29,732	31,575	31,575	31,500
Disability Insurance E785.105	248	131	106	130	162	162	162
Hospital & Medical Insurance E785.106	94,379	116,197	116,887	121,741	145,107	145,107	154,320
Medical Reimbursement E785.107	-	-	-	-	-	-	-
CDL/EAP Programs E785.108	702	653	530	609	850	850	848
Small Medical Claims E785.109	350	-	-	194	1,179	1,179	1,176

Village of Spencerport 2016-2017 BUDGET

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL				Prior Year		BUDGET
		2011-12	2012-13	2013-14	2014-15	Budget 15-16	Proj. 2015-16	Budget 16-17
Safety/OSHA	E785.110	16,705	22,840	28,073	26,349	26,000	17,398	26,000
Unemployment Insurance	E785.111	2,239	-	-	31	4,631	-	4,620
Post Retirement Change in Liab	E785.112	25,372	25,770	58,895	57,506	30,000	30,000	30,000
Dental Plan	E785.113	8,619	9,449	7,325	12,976	10,648	10,648	10,619
Miscellaneous General Expense	E785.200	16,560	28,314	31,248	15,669	28,000	53,803	28,000
Oper Municipality Holiday Events - C	E785.201	-	692	-	-	-	1,157	2,500
Oper Municipality Seasonal Events -	E785.202	-	-	2,457	-	2,500	1,250	2,500
Oper Municipality Community Outreaz	E785.203	11,996	2,667	2,011	5,767	2,000	1,898	2,000
Maintenance of Municipal Facilities	E785.204	4,169	3,147	2,585	4,381	6,500	6,805	6,500
Energy Efficiency Programs	E785.205	-	-	-	10,067	-	(5,204)	-
Repairs to General Property	E787.000	-	-	-	-	-	-	-
DEPRECIATION General Property	E788.000	24,529	24,641	24,576	24,026	25,000	24,688	25,100
Misc Expenses Transferred	E792.000	(251,488)	(328,120)	(323,963)	(349,617)	(280,000)	(345,330)	(350,000)
TOTAL ADMINISTRATION/GENERAL		\$ 391,145	\$ 354,483	\$ 442,095	\$ 407,654	\$ 436,786	\$ 382,756	\$ 345,333
TOTAL OPERATING EXPENSE		\$ 2,623,172	\$ 2,835,340	\$ 3,439,185	\$ 3,144,048	\$ 3,160,083	\$ 3,056,640	\$ 3,257,873
DEBT SERVICE								
Interest on Long Term Debt	E451.	13,810	10,566	7,885	6,011	4,682	4,682	3,457
Misc Interest Deductions	E452.	382	359	208	742	800	215	500
Interest Deductions Attic Insulation	E452.100	370	762	279	124	15	12	-
TOTAL DEBT SERVICE		\$ 14,562	\$ 11,687	\$ 8,372	\$ 6,877	\$ 5,497	\$ 4,909	\$ 3,957
NON-OPERATING EXPENSE								
Real Property Taxes	E403.000	33,843	37,747	44,286	43,297	48,000	48,000	48,000
Uncollectible Revenue	E404.000	(1,830)	7,000	10,000	12,127	13,000	10,500	11,000
Misc Non-Operating Expense	E449.000	-	54,339	-	-	-	-	-
Misc. Amortization	E456.000	(22,486)	(22,485)	(22,487)	-	-	-	-
Contract Appr/From Income- IEEP	E459.000	63,710	68,574	68,221	65,395	70,000	70,000	70,000
Contract Appr/From Income - Hybrid	E459.100	9,626	8,022	-	-	-	28,702	86,106
Contract Appr/From Income - Insul	E459.200	12,894	16,253	16,424	16,566	6,945	8,324	-
Contract Appr/From Income - Bucket T	E459.300	-	-	-	-	-	-	-
Mutual Aid Expense	E460.000	-	-	-	-	-	25,479	-
Prior Year Expense Account	E9997.900	-	-	-	-	-	-	\$ -
TOTAL NON-OPERATING EXPENSE		\$ 95,757	\$ 169,449	\$ 116,444	\$ 137,385	\$ 137,945	\$ 191,005	\$ 215,106
TOTAL EXPENSES		\$ 2,733,491	\$ 3,016,475	\$ 3,564,002	\$ 3,288,309	\$ 3,303,525	\$ 3,252,554	\$ 3,476,936
		\$ 2,733,491	\$ 2,962,137	\$ 3,564,002	\$ 3,288,309	\$ 3,303,525	\$ 3,232,279	\$ 3,476,936

Village of Spencerport 2016-2017 BUDGET

ELECTRIC FUND

ACCOUNT CODE	ACTUAL				Prior Year		BUDGET
	2011-12	2012-13	2013-14	2014-15	Budget 15-16	Proj. 2015-16	Budget 16-17
SURPLUS (ACCOUNT 281) BEGINNING	\$ 3,002,724	\$ 3,192,870	\$ 3,416,522	\$ 3,583,442	\$ 3,725,350	\$ 3,682,280	\$ 3,976,182
TOTAL REVENUES	\$ 2,940,234	\$ 3,240,127	\$ 3,730,922	\$ 3,387,148	\$ 3,428,045	\$ 3,546,455	\$ 3,602,561
TOTAL EXPENSES	\$ 2,733,491	\$ 3,016,475	\$ 3,564,002	\$ 3,288,309	\$ 3,303,525	\$ 3,252,554	\$ 3,476,936
Change From Year's Operations	\$ 206,743	\$ 223,652	\$ 166,921	\$ 98,838	\$ 124,520	\$ 293,901	\$ 125,625
Adjustments	\$ (16,597)	\$ 1	\$ (1)	\$ -			
SURPLUS (ACCOUNT 281) ENDING	\$ 3,192,870	\$ 3,416,522	\$ 3,583,442	\$ 3,682,280	\$ 3,849,870	\$ 3,976,182	\$ 4,101,807

Cash Flow Summary:

Change From Year's Operations	\$ 206,743	\$ 223,652	\$ 166,921	\$ 98,838	\$ 124,520	\$ 293,901	\$ 125,625
Contributions for Extensions E263			\$ 303,385	\$ 109,863	\$ 15,000		\$ 54,400
Subtract Non-Expense Cash Out Flow:							
MAJOR EQUIPMENT W/S E3xx.xxx						\$ 400,000	400,000
Office Equipment E381	\$ 2,142		\$ 1,075	\$ 3,380	\$ -	\$ -	-
Poles Towers Fixtures E358		\$ 118,444	\$ 131,172	\$ 212,662	\$ -		
Underground Conduits E359		\$ 84,330	\$ 71,853	\$ 30,850	\$ 75,000		
Structures E312				\$ 36,846	\$ 90,000		172,000
Substation Equipment & Svcs E360's		\$ 149,881	\$ 151,665	\$ 83,338	\$ 5,000		-
Street Lights E371		\$ 45,242	\$ 346,149	\$ 41,502	\$ 3,000		(39,400)
Capitalized Equipment E382-387	\$ 119,000	\$ (38,211)	\$ (10,261)	\$ -	\$ 35,000	\$ 35,000	-
NOTES PAYABLE - Princpal E243	\$ 102,700	\$ 92,700	\$ 57,700	\$ 57,700	\$ 37,700	\$ 37,700	37,700
Materials & Supplies Incr/(Decr) E123	\$ 14,784	\$ 23,252	\$ 17,248	\$ (1,624)	\$ 6,558	\$ 6,558	
Interfund Debt - Due to GF Payment E630	\$ -	\$ (7,360)	\$ 7,360	\$ (8,169)	\$ -	\$ -	-
Accts Rec & Prepays Inc/(Decr) E125/128		\$ (13,016)	\$ 67,829	\$ (63,680)			
Add Back Non-Cash Expense							
Offset E456 MISC AMORTIZATION (NON-CASH)	\$ (22,486)	\$ (22,485)	\$ (22,487)	\$ -	\$ -	\$ -	\$ -
Offset DEPRECIATION (NON-CASH)	\$ 268,168	\$ 277,566	\$ 291,520	\$ 309,389	\$ 311,744	\$ 323,242	\$ 326,764
Offset DEPREC WRITE OFFS (NON-CASH)			\$ 25,860	\$ (134,409)			
Accrued Compensated Absences (NON-CASH)		\$ 5,806	\$ 2,583	\$ (2,021)			
Post Retirement Change in Liability (NON-CASH)	\$ 25,372	\$ 25,770	\$ 58,895	\$ 57,506	\$ 30,000	\$ 30,000	\$ 30,000
Accounts Payable Increase/(Decrease)			\$ (4,782)	\$ (14,139)			
NET CASH FLOW	\$239,172	\$55,046	-\$19,896	\$32,222	\$229,006	\$167,885	-\$33,511

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 05/31/15
GENERAL	08/15/16	JPMorgan/Chase	2008 Consolidated Serial Bond \$1,082,000	SB	3.25%	2/15/2008 02/15/2019	\$ 1,300		\$ 1,300	\$ 1,300				\$ -
	02/15/17	JPMorgan/Chase	2008 Consolidated Serial Bond \$1,082,000	SB	3.25%	2/15/2008 02/15/2019	\$ 38,600	\$ 37,300	\$ 1,300	\$ 38,600				\$ 78,600
							\$ -			\$ -				\$ -
SEWER	07/15/16	NYS EFC	Administrative Fee				\$ 12,112		\$ 12,112		\$ 12,112			
	10/01/16	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 51,720		\$ 51,720		\$ 51,720			
	04/01/17	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 411,721	\$ 360,000	\$ 51,721		\$ 411,721		\$ -	\$ 4,845,000
ELECTRIC	08/15/16	JPMorgan/Chase	2008 Consolidated Serial Bond \$723,000	SB	3.25%	2/15/2008 02/15/2021	\$ 1,728		\$ 1,728			\$ 1,728		\$ -
	02/15/17	JPMorgan/Chase	2008 Consolidated Serial Bond \$723,000	SB	3.25%	2/15/2008 02/15/2021	\$ 39,429	\$ 37,700	\$ 1,729			\$ 39,429		\$ 101,400
TOTAL DEBT SERVICE							\$ 556,610	\$ 435,000	\$ 121,610	\$ 39,900	\$ 475,553	\$ 41,157	\$ -	\$ 5,025,000

\$ 556,610	\$ 39,900
\$ 556,610	\$ 463,441
SB PRINCIPAL	A9710.6 \$ 37,300
SB INTEREST	A9710.7 \$ 2,600
	\$ -
	\$ -
	\$ -

SRF Bonds Consolidated 2008	\$ 475,553.00
TOTAL DS	\$ 556,610.00

BAN PRINCIPAL	G9730.6	\$ -	
BAN INTEREST	G9730.7	\$ -	
SB ADMIN FEES		\$ 12,112	
SB PRINCIPAL	G9710.6	\$ 360,000	V9720.600
SB INTEREST	G9710.7	\$ 103,441	\$ -
SB PRINCIPAL	E243	\$ 37,700	
SB INTEREST	E451	\$ 3,457	
BAN PRINCIPAL	E243	\$ -	
BAN INTEREST	E452	\$ -	

Village of Spencerport 2016-2017 BUDGET

RESERVE FUNDS

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	0.10% 2016-17			ESTIMATED
	05/31/2012	05/31/2013	05/31/2014	05/31/2015	05/31/2016	Interest	Trans. IN	Expenses	05/31/2017
General Reserve	\$ 354,798	\$ 355,529	\$ 356,023	\$ 356,379	290,038	290	-		\$ 290,328
Streets & Pavement	\$ 50,604	\$ 90,708	\$ 120,835	\$ 120,955	66,669	67	30,000		\$ 96,736
Computer Reserve	\$ 50,421	\$ 27,362	\$ 27,400	\$ 27,427	20,454	20	-		\$ 20,474
GF Equipment Reserve	\$ 133,956	\$ 154,232	\$ 74,340	\$ 106,414	226,641	227	20,000	40,000	\$ 206,868
GF Recycle Reserve		\$ 15,000	\$ 30,021	\$ 45,051	60,096	60	15,000		\$ 75,156
Sewer Reserve	\$ 181,342	\$ 181,716	\$ 181,968	\$ 182,150	172,772	173			\$ 172,945
SF Equipment Reserve	\$ 23,101	\$ 23,148	\$ 73,181	\$ 118,254	178,372	178	60,000		\$ 238,550
Electric Depreciation	\$ 37,008	\$ 85	\$ 85	\$ 85	85	-	-	-	\$ 85
Totals	\$ 831,230	\$ 847,780	\$ 863,852	\$ 956,716	1,015,128	1,015	125,000	40,000	\$ 1,101,143

\$ 1,101,143

2015-16 Changes to Reserve:

- Budgeted: GF Equipment Reserve: Add \$60K for other future vehicle purchases
- Recycle Truck Reserve. Add \$15K
- Sewer Equipment Reserve: add \$50K for future Vehicle purchases
- (Adj. to Actual) General Fund Capital Reserve: Used \$45K for Trolley Depot Deck Rebuild (Budget was \$58K)
- General Fund Capital Reserve: Use \$22K for Natural Gas heating in DPW buildings
- (Adj. to Actual) General Streets Reserve: Use \$54K for Brockport Road Rebuild Phase I (Budget was \$120K)
- Computer Reserve: Use \$7K for Server Upgrade
- Sewer Fund Capital Reserve: Use \$10K for Natural Gas heating in DPW buildings

2016-17 Changes to Reserve:

- Budgeted: GF Equipment Reserve: Add \$20K
- General Fund Capital Reserve: Use \$40K for Truck 9 less \$20K add
- General Streets Reserve: Add \$30K for future Brockport Road rebuild
- Recycle Truck Reserve. Add \$15K
- SF Equipment Reserve: Add \$60K

Village of Spencerport 2016-2017 BUDGET

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: See summary below for project breakdown.	TW	54,700	A5110.400	54,700					54,700
	TW	-	A5110.402	-					-
	TW	30,575	A8540.400	30,575					30,575
Crosswalk and curbs on Route 259	TW	4,600	A5110.400	4,600					4,600
Repair both ramps on Amity St. at Route 259	TW	7,700	A5110.400	7,700					7,700
Sanitary Sewer I&I	TW	-			G8120.200	-			-
Manholes	TW	-			G8120.400	-			-
Cost of New Bobcat Skid Steer Loader (Trade up) (70/30)	TW	3,800	A5110.200	2,660	G8120.200	1,140			3,800
Cost of New Cat Loader (Trade up) (50/50)	TW	9,800	A5110.200	4,900	G8120.200	4,900			9,800
Replace Truck 9 2007 F550 1 Ton Dump	TW	62,000	A5110.200	43,400	G8120.200	18,600			62,000
Replace 2010 DPW Backhoe	TW	98,000	A5110.200	68,600	G8120.200	29,400			98,000
Paint Vehicle #12 Refuse Truck	TW	5,800	A8160.400	5,800					5,800
Sewer Pump stations, Emergency Call Out systems	TW	14,400			G8120.200	14,400			14,400
Sesquecentennial Celebration costs	JS	5,000	A7550.400	5,000					5,000
Park Benches, Refuse Cans	TW	8,038	A7110.200	8,038					8,038
Alternative Energy in DPW/SME	CNE/OM	25,000	A1620.200	10,000	G8110.200	5,000	E0312.080	10,000	25,000
Electric Distribution Lines - Rebuild Overhead Primary Circuits (Some IEEP rei	OM	87,000					E0312.060	87,000	87,000
Replace defective Rear Lot Poles	OM	10,000					E0312.060	10,000	10,000
Street Light conversion to LED (before IEEP Reimbursement)	OM	15,000					E0371.000	15,000	15,000
Parkview Center before Developer Reimbursement - Phase I	OM	40,000					E0312.060	40,000	40,000
Rite Aid extension before Developer Reimbursement	OM	15,000					E0312.060	15,000	15,000
New Canal Road Apartment Building Complex before Developer Reimburseme	OM	20,000					E0312.060	20,000	20,000
Total	-	516,413	-	245,973	-	73,440	-	197,000	516,413

MISCELLANEOUS RELATED REVENUES:

Total Revenue		General Fund		Sewer Fund		Electric Fund		Total
		Account	Amount	Account	Amount	Account	Amount	
8,038	TW	A5031.000	8,038					8,038
53,135	TW	A3501.000	53,135					53,135
5,000	TW	A2665.000	3,500	G2665.000	1,500			5,000
25,000	TW	A2665.000	17,500	G2665.000	7,500			25,000
-	TW	A2665.000	-	G2665.000	-			-
-	TW	A2665.000	-	G2665.000	-			-
35,000	OM					E0263.000	35,000	35,000
19,400	OM					E0263.000	19,400	19,400
145,573	-	-	82,173	-	9,000	-	54,400	145,573

Total Reserves		General Fund		Sewer Fund		Electric Fund		Total
		Account	Amount	Account	Amount	Account	Amount	
40,000	TW	GF Equipment	40,000	SF Capital	-			40,000
-		GF Capital	-		-			0
-		GF Streets	-		-			0
-		GF Computer	-		-			0
40,000			40,000		-		-	40,000

Roads Program Summary:

Brockport Road Drainage	A5110.400	A5110.402	A8540.400	Total	CHIPS
Other Roads Mill & Fill & Drainage	-	-	30,575.00	30,575.00	(53,135.00)
Slurry Seal & Crack Seal Roads	18,700.00	-	-	18,700.00	
	36,000.00	-	-	36,000.00	
	54,700.00	-	30,575.00	85,275.00	

Village of Spencerport 2016-2017 BUDGET

Vehicle Replacement Schedule

Revised: 12/02/2015

Scenario:				Plan for Calculation											
Description of Work	Unit #	Vehicle Description	YR Last Purch	Trade Life	Next Buy	Projected Replacement Cost			Paid by Fund Split	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
						Gross Cost	Trade In	Net Cost							
D.P.W	1	2007 Dodge Dakota pick up	2007	8	2019	34,000	5,000	29,000	70/30% GF/SF	-	-	-	-	29,000	-
D.P.W	5	2007 International Dump Truck	2007	11	2020	195,000	35,000	160,000	100% SF Chas & Body	-	-	-	-	-	160,000
D.P.W	6	2006 Sterling 6 wheel Dump trk	2006	9	2018	185,000	15,000	170,000	*55/15/30% GF/SF/EF	-	-	-	170,000	-	-
D.P.W	7	2013 International 6 Wheel Dump	2013	14	2022	175,000	15,000	160,000	100% GF	-	-	-	-	-	-
D.P.W	9	2007 Ford F550 1 Ton Dump	2007	6	2017	62,000	5,000	57,000	70/30% GF/SF	-	57,000	-	-	-	-
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	230,000	60,000	170,000	100% Sewer	-	-	-	-	170,000	-
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	210,000	75,000	135,000	70/30% GF/SF	-	-	-	-	-	-
D.P.W	15	2007 Ford F350 1 Ton Dump	2007	6	2017	64,000	8,000	56,000	*55/15/30% GF/SF/EF	-	-	56,000	-	-	-
D.P.W	16	2009 Ford P/U F450 Dump	2009	6	2018	59,000	13,000	46,000	*55/15/30% GF/SF/EF	-	-	-	46,000	-	-
Refuse	18	2008 International Packer	2008	11	2018	225,000	20,000	205,000	100% GF	-	-	-	205,000	-	-
Recycling	19	2008 International Recycler	2008	10	2019	190,000	50,000	140,000	100% GF	-	-	-	-	140,000	-
D.P.W new	21	2010 DPW Backhoe Monroe Tractor	2010	6	2016	98,000	25,000	73,000	70/30% GF/SF	-	73,000	-	-	-	-
D.P.W	22	2015 Caterpillar (Case) Loader Upp	2015	1	2016	130,000	120,200	9,800	70/30% GF/SF	-	9,800	-	-	-	-
Parks	24	2010 John Deere Tractor	2010	7	2017	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	28,500	2,000	26,500	100% GF	-	-	-	26,500	-	-
Leaf pick up	C	2011 Leaf Machine	2011	15	2026	26,500	2,000	24,500	100% GF	-	-	-	-	-	24,500
Building Inspector	20	2006 Ford Escape Hybrid 4X4	2006	10	2016	27,000	5,000	22,000	General Fund (Trade goes to Electric Fund)	-	-	-	22,000	-	-
D.P.W	Lease	2015 BobcatSkid steer lease/own	Lease	0		-	-	-	70/30% GF/SF	-	3,800	-	-	-	-
DPW	Equip	Polaris ATV	2007			-	-	-	60/40% GF/SF	-	-	-	-	-	-
DPW	Equip	BobCat UTV	2014		2014	26,000	3,000	23,000							
Subtotal:	ubtotal:		Subtotal:	ptotal:	Subtotal:	2,354,500	499,900	1,854,600	Subttl General & Sewer:	-	#####	56,000	469,500	444,500	207,500
SME	2	2010 Ford Escape Hybrid 4*4	2010	8	2018	29,000	7,000	22,000	100% Electric	-	-	22,000	-	-	-
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	2,000	18,000	100% Electric	18,000	-	-	-	-	-
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	2020	165,000	18,000	147,000	100% Electric	-	-	-	-	147,000	-
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	2017	75,000	-	75,000	100% Electric	-	-	75,000	-	-	-
-	17		0	0	0	-	-	-							
Subtotal: EF	ubtotal:		Subtotal:			694,000	104,000	590,000	Subtotal Electric:	18,000	-	97,000	26,000	179,000	-
Total cost for Fiscal Year:		(All Funds)				3,048,500	603,900	2,444,600		18,000	#####	153,000	495,500	623,500	207,500

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

INSURANCE AND BENEFITS ALLOCATION WORKSHEET

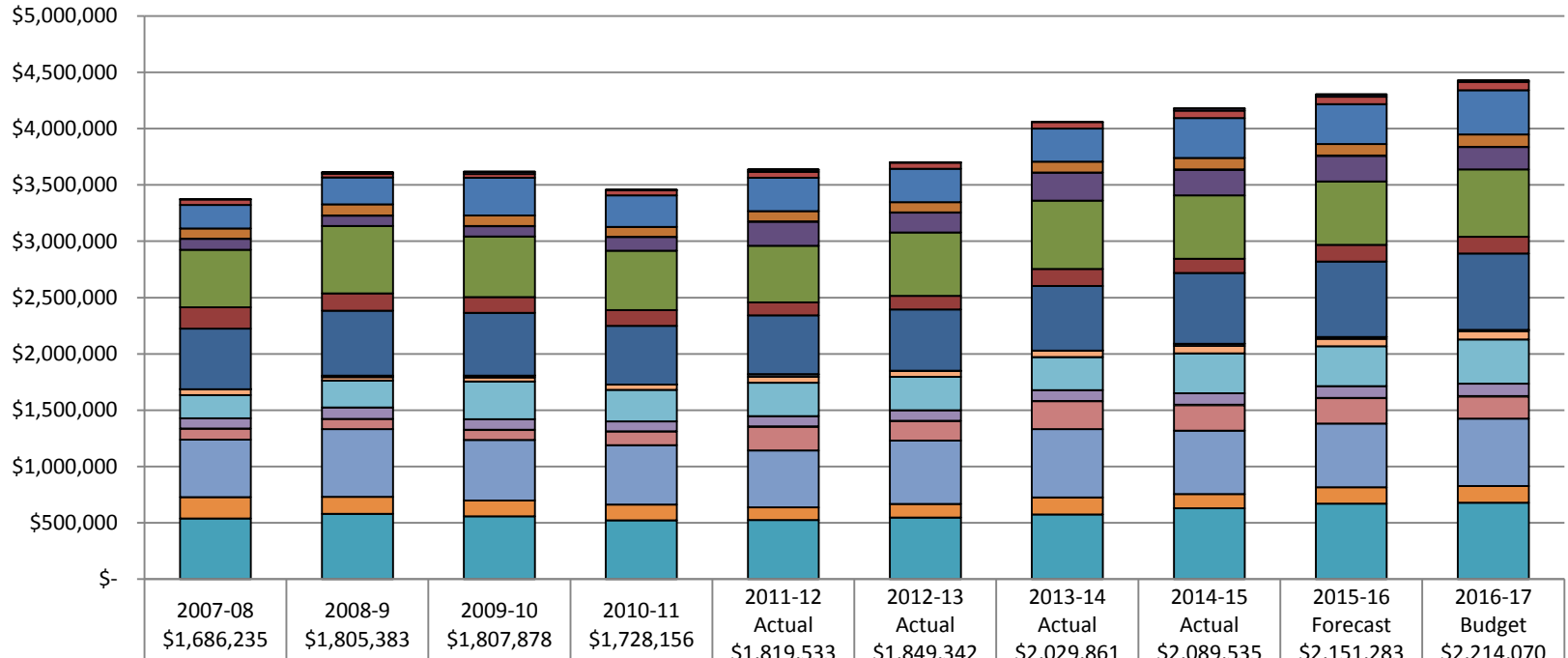
POLICY/COVERAGE:	Actual 2012-13	Actual 2013-14	Actual 2014-15	Act/Fcst 2015-2016	Budget 2016-2017	Salary % Distribution By Fund					
						47.6%		10.4%		42.0%	
						General		Sewer		Electric	
SMP (Special Multi-Peril)	51,399	56,207	52,935	56,000	56,000	A1910.402	26,656	G1910.402	5,824	E783.100	23,520
Crime Coverage	344	332	338	-	-	A1910.403	-	G1910.403	-	E783.100	-
Public Officials	-	-	-	-	-	A1910.400	-	G1910.400	-	E783.100	-
TOTAL	\$ 51,742	\$ 56,539	\$ 53,273	\$ 56,000	\$ 56,000		26,656		5,824		23,520
							26,656		5,824		28,000
Employee Benefits Insurance											
Workers Compensation	53,610	58,810	66,320	75,000	75,000	A9040.800	35,700	G9040.800	7,800	E785.104	31,500
Disability Insurance	402	385	260	385	385	A9055.800	183	G9055.800	40	E785.105	162
Unemployment Insurance	139	-	-	11,000	11,000	A9050.800	5,236	G9050.800	1,144	E785.111	4,620
TOTAL	\$ 54,151	\$ 59,195	\$ 66,580	\$ 86,385	\$ 86,385		41,119		8,984		36,282
							41,119		8,984		36,282
Other Employee Benefits											
Retirement	173,871	246,719	259,612	270,256	196,456	A9010.800	93,513	G9010.800	20,431	E785.102	82,512
Small Medical Claims	443	1,241	384	2,800	2,800	A9089.802	1,333	G9189.802	291	E785.109	1,176
CDL/EAP Program	2,041	1,190	913	2,020	2,020	A9189.803	962	G9189.803	210	E785.108	848
TOTAL	\$ 176,355	\$ 249,150	\$ 260,909	\$ 275,076	\$ 201,276		95,808		20,932		84,536
							95,808		20,932		84,536

Notes to Retirement:

Actual -
Impact of
Hurricane
Sandy
catch up

Actual Increased
by average
salary
change %

SALARY AND BENEFITS



	2007-08 \$1,686,235	2008-9 \$1,805,383	2009-10 \$1,807,878	2010-11 \$1,728,156	2011-12 Actual \$1,819,533	2012-13 Actual \$1,849,342	2013-14 Actual \$2,029,861	2014-15 Actual \$2,089,535	2015-16 Forecast \$2,151,283	2016-17 Budget \$2,214,070
Disability	\$817	\$671	\$95	\$625	\$2,300	\$402	\$480	\$386	\$386	\$385
Unemployment Ins.	\$546	\$10,555	\$17,473	\$930	\$21,400	\$139	\$-	\$18,000	\$18,000	\$11,000
Worker's Compensation	\$49,874	\$31,417	\$35,035	\$47,581	\$52,000	\$53,610	\$58,810	\$66,320	\$66,320	\$75,000
Hospital/Medical	\$206,910	\$239,305	\$335,226	\$278,426	\$296,731	\$295,884	\$293,298	\$353,492	\$353,492	\$392,713
Social Security	\$91,088	\$100,091	\$93,350	\$89,527	\$90,162	\$93,155	\$95,742	\$103,061	\$103,061	\$108,989
CDL/EAP & Misc.	\$1,863	\$1,738	\$2,480	\$1,814	\$5,300	\$2,483	\$2,431	\$4,820	\$4,820	\$4,820
State Retirement	\$97,529	\$90,602	\$88,597	\$121,716	\$210,060	\$173,871	\$246,719	\$225,297	\$225,297	\$196,456
Electric Fund	\$511,211	\$600,181	\$539,312	\$526,067	\$504,488	\$563,065	\$607,054	\$563,256	\$563,256	\$597,971
Sewer Fund	\$188,624	\$152,541	\$139,130	\$140,772	\$113,531	\$121,468	\$150,730	\$126,322	\$146,833	\$148,510
General Fund	\$537,773	\$578,282	\$557,180	\$520,698	\$523,561	\$545,265	\$574,597	\$628,581	\$669,818	\$678,226
Disability	\$817	\$671	\$95	\$625	\$2,300	\$402	\$480	\$386	\$386	\$385
Unemployment Ins.	\$546	\$10,555	\$17,473	\$930	\$21,400	\$139	\$-	\$18,000	\$18,000	\$11,000
Worker's Compensation	\$49,874	\$31,417	\$35,035	\$47,581	\$52,000	\$53,610	\$58,810	\$66,320	\$66,320	\$75,000

Village of Spencerport 2016-2017 BUDGET

2016-17 Property Tax Cap Calculation

Revision: 03/03/2015

Original Warrant/Levy 2015-16				
	General Taxes			664,142.66
	General Recycle			71,779.20
	Sewer Residential Capital			256,613.25
	Sewer Residential O&M			<u>250,678.96</u>
	Total Original Warrant			1,243,214.07
	Adjustments to Warrant (See OSC recommendations)	Adj. includes	+	<u>1,837.12</u>
1.	Adjusted Warrant 2015-16	Exemption	=	1,245,051.19
		Removal		
		Excludes Unpaid Refuse		
2.	Add: Total Tax Cap Reserve Amount (Incl Interest Earned) Fr FYE 5/31/2016		+	-
3.	Add: Tax Base Growth Factor	x	1.0099	= 1,257,377.20
4. 5.	Add: Pilots receivable in the 5/31/2016 Fiscal Year		+	<u>4,235.00</u>
				= 1,261,612.20
	Multiply times levy growth factor (1.00 to 1.02)	x	<u>100.1200%</u>	= 1,263,126.13
	Subtract: Pilots receivable in the Fiscal Year 5/31/2017		-	4,235.00
	Total Levy Limit before Adjustments/Exclusions		=	1,258,891.13
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		+	-
	<u>Calculate Carry Over</u>			
	OSC-Approved Tax Cap for 2015-16			1,251,134.00
	A) 1.5% of Cap			18,767.01
	B) Unused Levy 2015-16: CAP Less Adjusted Warrant			6,082.81
7.	Calc: Available CarryOver from FYE 5/13/2016 (Lesser of A or B Above)		+	<u>6,082.81</u>
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				= 1,264,973.94
				Ties to NYS OSC Calc

2016-17 Estimated Levy:

General Taxes	685,392.74
General Recycle	70,304.00
Sewer Residential Capital	258,786.00
Sewer Residential O&M	<u>244,867.00</u>
Estimated Total Warrant	1,259,349.74
PILOT	<u>4,235.00</u>
Total Warrant + PILOT	1,263,584.74

Levy + PILOT 2016-17	Est	1,263,584.74
Levy + PILOT 2015-16	Act	1,249,286.19
Overall increase vs prior year levy in \$		14,298.55
Overall increase vs prior year levy in %		1.15%

On same assessment base:	2016	186,563,142
Tax Rate 2015-16		6.70
Tax Rate 2016-17		6.77
Increase %		1.14%

Retirement Exclusion Calculation:

NYSLRS projected Salary base 2015-2016		1,262,311.00
Pension contributions due to increases in the statewide contribution rate over 2 percentage points (eg: 2.6% - 2% = 0.6%) Current year - 0%	x	<u>0.00%</u>
Exclusion allowed		-

Reduction in Levy Required: IF ANY -

VILLAGE OF SPENCERPORT

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

Supplement

STRATEGIC PLAN

For Fiscal Years

Beginning 2016-2017

and

Ending 2020-2021

Mayor Gary Penders

Trustee Charles Hopson

Trustee Ray Kuntz

Trustee Carol J. Nellis-Ewell

Trustee David Wohlers

Clerk Jacqueline Sullivan

Treasurer Danielle Kruger

Superintendent Of Public Works Thomas West

Electric Superintendent Owen McIntee



Village of Spencerport 2016-2017 BUDGET

2015-16 BUDGET and 5 YEAR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	BUDGET 2015-2016	BUDGET 2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Resources	
I N F R A S T R U C T U R E	A	Streets Program									
		Other Roads Mill and Fill & Drainage	TW		18,700	90,411	119,150		102,006	See Roads Plan	
		Brockport Road Rebuild	TW	203,094	30,575	-	-	325,000			
		Other Roads, Cracks, Slurry Seal		7,500	36,000	32,000	32,000	32,000	30,000		
		CHIPS		(53,135)	(53,135)	(53,135)	(53,135)	(53,135)	(53,135)	Less CHIPS Payments	
		Bank/Use Reserve		(120,000)	30,000	60,000	60,000	(150,000)	-	Use of Streets Reserve	
		Total Net Cost/Allocation		37,459	62,140	129,276	158,015	153,865	78,871		
	A	Miscellaneous Drainage/Gutters	TW		-	9,000	9,000				
		Crosswalk and Curbs on Route 259	TW		4,600						
		Repair ramps on Amity & Route 259	TW		7,700						
		Sidewalks Program	TW		-	-	-	-	-	-	
	G	Sanitary Sewer Slip Lining program	TW		-	65,760	57,540	76,220	53,800	7 Year Program starting with Village Pines	
		Replace Manhole	TW	55,000	-	-	-	-	-	See Sewer Plan	
		Other Inflow & Infiltration	TW	-	-	-	-	-	-	See Sewer Plan	
V E H I C L E S & E Q U I P M E N T	A	VRS: Vehicles - Recycle	TW		-	-	-	190,000		Per Vehicle Repl Schedule	
		Less Trade/Grant					(70,000)				
		Bank/Use Reserves		15,000	15,000	15,000	15,000	(105,000)	15,000		
		Net after Reserves		15,000	15,000	15,000	15,000	15,000	15,000		
	A	VRS: Vehicles - Other General	TW		-	112,000	10,000	189,700	131,300	49,600	Per Vehicle Repl Schedule
		Loader & CAT Replacement Programs		93,125	7,560	-	-	-	-	-	
		VRS Vehicles - Refuse			-	-	225,000	-	-	-	
		Less Trade		-	(21,000)	(4,400)	(42,400)	(17,000)	(9,000)	-	
		Loader & CAT Replacement Trade		(89,150)	-	-	-	-	-	-	
		Bank/Use Reserves		120,000	(20,000)	50,000	(250,000)	20,000	80,000	-	
	Net after Reserves		123,975	78,560	55,600	122,300	134,300	120,600	-		
	E Memo only	VRS: Vehicles - EF Portion	TW	35,000	-	123,200	103,200	205,000	-	-	Fixed Assets. Memo only to tie to Vehicle Repl Schedule
		Less Trade/Grant		-	-	(12,400)	(12,400)	(26,000)	-	-	
		Net after Reserves		35,000	-	110,800	90,800	179,000	-	-	
G	VRS: Vehicles - Other Sewer	TW		48,000	9,600	36,600	254,700	204,900		Per Vehicle Repl Schedule,	
	Gross cost of Loader & Bobcat		80,321	6,040	-	-	-	-	-		
	Less Trade		(2,000)	(9,000)	(1,200)	(4,200)	(64,500)	(38,000)	-		
	Trade on Loader & Bobcat		(77,346)	-	-	-	-	-	-		
	Bank/Use Reserves:		60,000	40,000	40,000	40,000	(130,000)	(100,000)	-		
	Net after Reserves		60,975	85,040	48,400	72,400	60,200	66,900	-		
A	Paint & Undercoat Vehicles	TW		5,800						2017 Paint Truck 12, to extend life of vehicles	
G											
A	Miscellaneous Equipment	TW		8,038	12,000	12,000	12,000	12,000	12,000	2017 Park Benches Refuse Cans 2017 Sewer Pump Stations	
		G		14,400	-	-	-	-	-		
A	Server & Software Replacements	JS	7,000	-	-	-	13,000			Computer Reserve	
A	Use Reserves	JS	(7,000)	-	-	-	(13,000)				

Village of Spencerport 2016-2017 BUDGET

2015-16 BUDGET and 5 YEAR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	BUDGET 2015-2016	BUDGET 2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Resources	
G R A N T S & M I S C E L L A N E O U S	A	Replace Trolley Depot Decking	TW	58,000							
	A	Use Reserves	TW	(58,000)	-	-	-	-			
	A	Record Retention Program Less Grants	JS				25,000 (25,000)			Electronic Record Scanning	
	A	Garage Doors DPW	TW	7,400							
	A/T	Gazebo Repairs and Maintenance	TW	4,000						Source from Trust	
		Use Trust Fund	TW	(4,000)							
	A/T	150 Years Spencerport Celebration	JS	1,500	5,000	5,500				Est 1 celebration per Month	
	A	Steel Ductwork under DPW trailer	TW	1,480							
	G			740							
	E			1,480							2015-2016
	A	Alternative Energy in DPW/SME: Install Natural Gas Heaters in DPW Bldgs 1 &	TW	17,640							Convertt Heat DPW to Gas 2015-16
	G			7,560							
	A	Alternative Energy in DPW/SME: Bring Natural Gas Line to DPW	CNE/OM	4,000							Bring Nat Gas Svc to DPW
	G			2,000							
	E			4,000							2015-2016
	A	Use of Reserves for Alternative Energy in DPW/SME: Bring Natural Gas Line	CNE/OM	(21,640)	-	-	-	-	-		
	G			(9,560)	-	-	-	-	-		
	A	Alternative Energy in DPW/SME	CNE/OM	3,000	10,000						2015-16 Convert overhead Wiring
	G			1,500	5,000						2016-17 Placeholder
	E			3,000	10,000						? Shop Generator ?
A	Administration Building Upgrades	JS	8,500	-	4,000	1,200				2016-7 New EF Folder	
G				-	2,000	600				2017-18 New Office Carpet	
E				8,000	4,000	1,200				2018-19 Paint office interior	
		Use Reserves to purchase									
	A/G	Total General/Sewer Expend.	All	559,360	319,413	240,271	707,790	1,034,220	452,306		
		General Fund Expenditures Only:		410,019	245,973	162,911	613,050	703,300	193,606		
		General Fund Revenues:		(142,285)	(74,135)	(57,535)	(120,535)	(140,135)	(62,135)		
		General Fund Reserve Incr/(Decr)		(71,640)	25,000	125,000	(175,000)	(248,000)	95,000		
		Total General Fund Cash		196,094	196,838	230,376	317,515	315,165	226,471		
		Sewer Fund Expenditures Only:		149,341	73,440	77,360	94,740	330,920	258,700		
		Sewer Fund Revenues:		(79,346)	(9,000)	(1,200)	(4,200)	(64,500)	(38,000)		
		Sewer Fund Reserve Incr/(Decr)		50,440	40,000	40,000	40,000	(130,000)	(100,000)		
		Total Sewer Fund Cash		120,435	104,440	116,160	130,540	136,420	120,700		
TOTAL CASH GF & SF				<u>316,529</u>	<u>301,278</u>	<u>346,536</u>	<u>448,055</u>	<u>451,585</u>	<u>347,171</u>		

Village of Spencerport 2016-2017 BUDGET

SME 5 YEAR MAJOR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	Forecast 2016-17	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Resources
	E	SCADA System - Cost Total Net Cost/Allocation	OM		42,000	-	-	-	Replace Old Substation Computer System
				0	42,000	0	0	0	
	E	Electric Distribution Lines Rebuild Overhead Primary Circuits Less IEEP Reimbursement (LED Lighting) Total Net Cost/Allocation	OM	42,000 4,400					Rebuild & extend Overhead Circuit 32 west on Nichols Street to increase reliability and provide alternate feed to Cir 31.
				37,600	0	0	0	0	
	E	Electric Distribution Lines Rebuild Overhead Primary Circuits Less Developer Reimbursement Total Net Cost/Allocation	OM	45,000					Rebuild & extend Overhead Circuit 21 north over Canal to increase reliability and provide alternate feed to Cir 12.
				45,000	0	0	0	0	
	E	Block Tree Trimming Cost Total Net Cost/Allocation	OM		15,000		15,000	15,000	Sandstone, Meadow, Clearview Dr & Various Main Line Circuits
				0	15,000	0	15,000	15,000	
	E	Replace Defective Rear Lot Poles Cost Total Net Cost/Allocation	OM	10,000	25,000	25,000	25,000	25,000	Replace Various Defective Rear Lot Poles through out franchise
				10,000	25,000	25,000	25,000	25,000	
		Street Lighting Conversion to LED Cost Less IEEP Reimbursement Total Net Cost/Allocation	OM	15,000 (15,000)	15,000 (15,000)	15,000 (15,000)	-	-	Multi year program, replacing existing HPS street lighting, 100% reimbursable through IEEP funds.
				0	0	0	0	0	
	E	Extension of Services Projects Parkview Center Phase I, II, III Cost Less Developer Reimbursement Total Net Cost/Allocation	OM	40,000 20,000	50,000 20,000	50,000 20,000	50,000 20,000		Budget Place Holder, 40 Unit Town House Project, Dependent on Project Approval, Estimates Only, Obligation to Serve
				20,000	30,000	30,000	30,000	0	
	E	Extension of Services Projects Rite Aid Store, cor of Union & Nichols St Cost Less Developer Reimbursement Total Net Cost/Allocation	OM	15,000 7,500					Budget Place Holder, Dependent on Project Approval, Estimates Only, Obligation to Serve
				7,500	0	0	0	0	
	E	Extension of Services Projects New Canal Rd Apartment Building Complex Cost Less Developer Reimbursement Total Net Cost/Allocation	OM	20,000 7,500					Budget Place Holder, Dependent on Project Approval, Estimates Only, Obligation to Serve
				12,500	0	0	0	0	
	E/GF/SF	Standby Generator for DPW/ELEC Shop Cost Total Net Cost/Allocation	OM/TW		25,000				Natural Gas Standby Generator
				0	25,000	0	0	0	
		SUB TOTALS BY BUDGET YEAR		132,600	137,000	55,000	70,000	40,000	

12/04/2015

Village of Spencerport 2016-2017 BUDGET

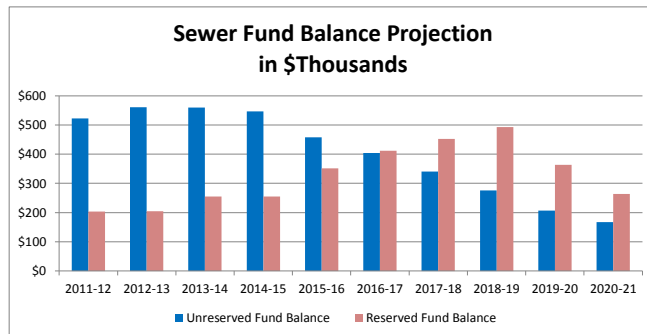
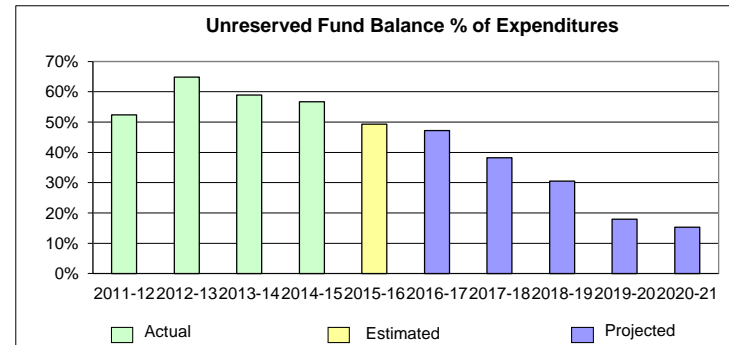
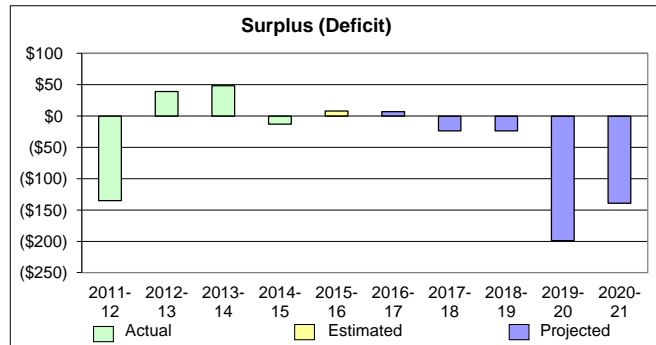
VILLAGE OF SPENCERPORT, NY
Five Year Financial Plan, Fiscal Years
Sewer Fund

Base: 2% 2% 2% 2%

	Actual				Estimated	BUDGET	Projected \$M			
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenues										
Real Property Tax and Tax Items (Capital Chg)	481	414	416	400	420	422	424	427	429	450
Charges for Services	373	406	436	456	434	421	430	438	447	456
Interfund Transfers (From Debt Service Fund)	0	64	59	19	0	-	-	-	-	-
Sale/Trade of Equipment MEE		7	66	73	72	9	1	4	65	38
Annexation: New Dwellings										
Other	10	14	19	2	10	10	10	11	11	11
Total Revenues and Other Sources	\$863	\$904	\$997	\$950	936	863	\$866	\$880	\$951	\$955
Expenditures										
Personal Services	114	121	151	126	147	149	156	162	169	175
Equipment and Capital Outlay - Basic	7	98	109	125	156	7	7	7	7	7
Contractual - Basic	211	105	148	133	68	70	72	73	74	76
Vehicles & Equipment							54	10	37	255
Other MEE							19	86	58	76
Debt Service (Principal and Interest)	481	478	475	475	474	476	472	473	469	470
Employee Benefits	85	63	65	103	84	82	88	94	101	108
Interfund Transfers	100	0	0	0	0	-	-	-	-	-
Total Expenditures and Other Uses	\$998	\$865	\$948	\$963	\$928	\$856	\$890	\$904	\$1,150	\$1,094
Surplus (Deficit) Actual or Forecast	(\$135)	\$39	\$49	(\$13)	\$8	\$7	(\$24)	(\$24)	(\$199)	(\$139)
Budget Surplus/Deficit										
Budgetary Reserves										
Fund Equity, Beg. of Year	861	726	766	814	801	809	816	792	769	570
Fund Equity, End of Year	726	766	814	801	809	816	792	769	570	431
Reserved Fund Balance	204	205	255	255	352	412	452	493	363	264
Unreserved Fund Balance	\$522	\$561	\$559	\$546	\$458	\$404	\$340	\$276	\$206	\$167
Unreserved Fund Balance % of Expenditures	52.3%	64.8%	59.0%	56.7%	49.3%	47.2%	38.2%	30.5%	17.9%	15.3%

Assumptions					Comments
2016-17	2017-18	2018-19	2019-20	2020-21	
1.4%	2.0%	2.0%	2.0%	2.0%	Reduced based on SFB Strategy
					Base Adj for Annexation (below)
					Based on Debt Service Plan
					Based on Capital Plan
2%	2%	2%	2%	2%	
-8%	0%	2%	8%	9%	
5%	5%	4%	4%	4%	
0%	0%	0%	0%	0%	
2%	2%	2%	2%	2%	
					Based on Capital Plan
					Based on Capital Plan
---	---	---	---	---	
-2%	7%	7%	7%	7%	
0%	0%	0%	0%	0%	
-8%	4%	2%	27%	-5%	

Annexation Impacts				
% change in residential O&M Sewer Charge added for annexation as follows:				
0.0%	0.0%	0.0%	0.0%	6 years%
Change in Other Revenue - New dwellings in village added for annexation as follows:				
\$0	\$0	\$0	\$0	\$0
Change in Labor & OH cost est. for annexation as follows:				
0	0	0	0	0



Village of Spencerport 2016-2017 BUDGET

Reserves Build and Usage Plan
Based on Long Term Capital Plan (with 0.1% Interest)
Revised 3/3/16

Reserve	Fiscal Year:	Interest Assumed:						
		Actual 2014-15	0.10% Budget/Act. 2015-16	0.10% Budget 2016-17	0.10% Forecast 2017-18	0.10% Forecast 2018-19	0.10% Forecast 2019-20	0.10% Forecast 2020-21
General Capital	Beginning	356,160	356,872	290,532	290,822	291,113	291,404	291,696
	Use	-	(66,697)	-	-	-	-	-
	Interest	712	357	291	291	291	291	292
	Add to	-	-	-	-	-	-	-
	Balance	356,872	290,532	290,822	291,113	291,404	291,696	291,987
	2016-17:	<i>Trolley Depot Deck Actual & Natural Gas Svc to DPW</i>						
General Equipment	Beginning	74,540	106,689	226,796	207,022	257,229	7,487	27,494
	Use	-	-	(40,000)	-	(250,000)	-	-
	Interest	149	107	227	207	257	7	27
	Add to	32,000	120,000	20,000	50,000	-	20,000	80,000
	Balance	106,689	226,796	207,022	257,229	7,487	27,494	107,522
	2016-17:			<i>Truck 9 Dump</i>				
	2018-19:				<i>Truck 6 Dump Truck 18 Packer</i>			
General Streets	Beginning	120,890	121,132	66,846	96,913	157,010	217,167	67,384
	Use	-	(54,407)	-	-	-	(150,000)	-
	Interest	242	121	67	97	157	217	67
	Add to	-	-	30,000	60,000	60,000	-	-
	Balance	121,132	66,846	96,913	157,010	217,167	67,384	67,451
	2015-16:	<i>Brockport Rd Actual</i>						
	2019-20:	<i>Brockport Rd</i>						
General Computer	Beginning	27,416	27,471	20,499	20,519	20,540	20,560	7,581
	Use	-	(7,000)	-	-	-	(13,000)	-
	Interest	55	27	20	21	21	21	8
	Add to	-	-	-	-	-	-	-
	Balance	27,471	20,499	20,519	20,540	20,560	7,581	7,588
	2015-16:	<i>Server Upgrade</i>						
	2019-20:	<i>Server Upgrade</i>						
General Recycle	Beginning	30,030	45,090	60,135	75,195	90,270	105,361	466
	Use	-	-	-	-	-	(105,000)	-
	Interest	60	45	60	75	90	105	0
	Add to	15,000	15,000	15,000	15,000	15,000	-	15,000
	Balance	45,090	60,135	75,195	90,270	105,361	466	15,467
	2019-20:	<i>Recycle Truck</i>						
Total General:	Beginning	609,036	657,254	664,807	690,472	816,162	641,979	394,621
	Use	-	(128,104)	(40,000)	-	(250,000)	(268,000)	-
	Interest	1,218	657	665	690	816	642	395
	Add to	47,000	135,000	65,000	125,000	75,000	20,000	95,000
	Balance	657,254	664,807	690,472	816,162	641,979	394,621	490,015

Village of Spencerport 2016-2017 BUDGET

Reserves Build and Usage Plan
Based on Long Term Capital Plan (with 0.1% Interest)
Revised 3/3/16

Reserve	Fiscal Year:	<i>Interest Assumed:</i>						
		Actual 2014-15	0.10% Budget/Act. 2015-16	0.10% Budget 2016-17	0.10% Forecast 2017-18	0.10% Forecast 2018-19	0.10% Forecast 2019-20	0.10% Forecast 2020-21
Sewer Capital	Beginning	182,079	182,443	173,066	173,239	173,412	173,585	173,759
	Use	-	(9,560)	-	-	-	-	-
	Interest	364	182	173	173	173	174	174
	Add to	-	-	-	-	-	-	-
	Balance	182,443	173,066	173,239	173,412	173,585	173,759	173,933
<i>Natural Gas Svc to DPW</i>								
Sewer Equipment:	Beginning	73,195	118,341	178,459	238,638	278,876	319,155	189,475
	Use	-	-	-	-	-	(130,000)	(100,000)
	Interest	146	118	178	239	279	319	189
	Add to	45,000	60,000	60,000	40,000	40,000	-	-
	Balance	118,341	178,459	238,638	278,876	319,155	189,475	89,664
	2019-20:	<i>#11 Flush Tank Truck</i>						
	2020-21:							<i>#5 Dump Tk</i>
Total Sewer:	Beginning	255,274	300,784	351,525	411,877	452,288	492,741	363,233
	Use	-	(9,560)	-	-	-	(130,000)	(100,000)
	Interest	511	301	352	412	452	493	363
	Add to	45,000	60,000	60,000	40,000	40,000	-	-
	Balance	300,784	351,525	411,877	452,288	492,741	363,233	263,597
Electric Deprec:	Beginning	85	85	85	86	86	86	86
	Use	-	-	-	-	-	-	-
	Interest	0	0	0	0	0	0	0
	Add to	-	-	-	-	-	-	-
	Balance	85	85	85	86	86	86	87

Village of Spencerport 2016-2017 BUDGET

Village of Spencerport
FUND BALANCE POLICY
11-Dec-13

Unreserved Fund Balance:

In order to maintain fiscal stability while responsibly minimizing the risk and the cost impact to our residents, the Village of Spencerport will strive to achieve fiscal year end unreserved fund balance levels as follows:

General Fund:

Base: Between 15% and 25% of budgeted next year appropriations.

+ Adjustment: To support Electric Fund cash flow (timing) needs

Example:

Based on actual fiscal year 2013 spending this would equate to between \$120,000 and \$200,000. Excess fund balances will be assessed annually and may be used to reduce annual tax bills.
+ Adjustment to support Electric Fund cash flow (timing) needs: Additional \$200,000
Total example Target Unreserved Fund Balance: between \$490,000 and \$685,000, or 25% to 36%.

Sewer Fund:

Base: Between 15% and 25% of budgeted next year appropriations.

Example:

Based on actual fiscal year 2013 spending this would equate to between \$120,000 and \$200,000. Excess fund balances will be assessed annually and may be used to reduce capital charges on annual tax bills.

Reserved Fund Balance:

Balances in reserve accounts will be maintained primarily to save for large planned capital outlays based on the Five Year Strategic Capital Plan, but may also be used for unplanned emergency or opportunistic purchases.