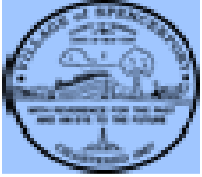


Village of Spencerport
2011-12 BUDGET



VILLAGE OF SPENCERPORT

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

ADOPTED

04/06/2011

2011-12 BUDGET

For Fiscal Year

Beginning June 1, 2011

and

Ending May 31, 2012

Mayor Joyce Lobene

Trustee Frederick Gunther

Trustee Carol J. Nellis-Ewell

Trustee Gary Penders

Trustee Theodore E. Rauber

Clerk Jacqueline Sullivan

Treasurer Karen Kimbler

Superintendent Of Public Works Thomas West

Electric Superintendent Owen McIntee



**Village of Spencerport
2011-12 BUDGET**

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Village of Spencerport
2011-12 BUDGET

BUDGET SUMMARY

	-960	-510	-599	-511	-510/1001			
		LESS	LESS	LESS	=			
		Estimated Revenues (Excluding Taxes or Units)	APPROPRIATED Fund Balance	APPROPRIATED RESERVE Balance	Amount to be Raised by :	Taxable Assessed Valuation	Rounded Tax Rate per \$1,000 Assessed Value	Utility Rates
	<u>Appropriations</u>		<u>Balance</u>	<u>Balance</u>				
						<u>Property Tax</u>		
A - GENERAL FUND	\$ 2,209,104	\$ 1,003,007	\$ 659,457	\$ (69,379)	\$ 616,019	\$181,716,394	\$3.39	
A2131/A8161.0 Recycle	\$ 115,848		\$ 41,379		\$ 74,469	1,412	Units	\$52.74
	\$ 2,324,952		\$ 700,836					
						<u>UNITS:</u>		
G - SEWER FUND						<u>Sewer Units</u>		
Debt Service Charges	\$ 480,741				\$ 480,741	3,087	Hook Up =	\$155.73
Operating Charges	\$ 461,204	\$ 8,518	\$ 50,135	\$ -	\$ 402,551	161,021	/M Gal.=	\$2.50
	\$ 941,945							
						<u>Metered Sales</u>	<u>KWH</u>	
E- ELECTRIC FUND	\$ 3,048,068	\$ 5,300	\$ 197,215	\$ -	\$ 2,845,553	62,173,133	\$ 0.0458	
TOTAL ALL FUNDS	\$ 6,314,965	\$ 1,016,825	\$ 948,186	\$ (69,379)	\$ 4,419,333			

** Deadline Dates **

December 22, 2010	Budget Officer to notify heads of Administrative Units to prepare estimates.
January 26, 2011	Heads of Administrative Units to submit estimates to Budget Officer.
February 25, 2011	Budget Officer to file Tentative Budget with Clerk.
March 16, 2011	Clerk to present Tentative Budget to Board.
March 17, 2010	Clerk to publish Notice of Budget Hearing.
April 6, 2011	PUBLIC HEARING (7:00 PM)
April 6, 2011	BOARD ADOPTS BUDGET and Salary & Wage schedule.

Village of Spencerport
2011-12 BUDGET

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

Fund	Code	Beginning Fund Balance	2010-11			UNRESERVED FUND BALANCE	2011-12		%
		-909 05/31/10	Projected REVENUES	Projected EXPENSES	-889 Reserved	-909 05/31/11	Appropriated -599	Unappropriated -911	Appropriated
GENERAL	A	\$ 1,693,345	\$ 2,035,479	\$ 1,898,241	\$ 475,777	\$ 1,354,805.60	\$ 700,836	\$ 653,970	52%
SEWER	G	\$ 1,073,933	\$ 923,790	\$ 1,133,190	\$ 303,686	\$ 560,847.00	\$ 50,135	\$ 510,712	9%
ELECTRIC	E	\$ 2,988,327	\$ 3,076,583	\$ 2,975,677	\$ 36,903	\$ 3,052,329.92	\$ 197,215	\$ 2,855,115	6%
TOTALS		\$ 5,755,605	\$ 6,035,852	\$ 6,007,108	\$ 816,366	\$ 4,967,982.52	\$ 948,186	\$ 4,019,797	19%

**Village of Spencerport
2011-12 BUDGET**

Village of Spencerport
Annual Budget 2011-2012
Summary of Savings vs. 2011 Budget for an Average Household

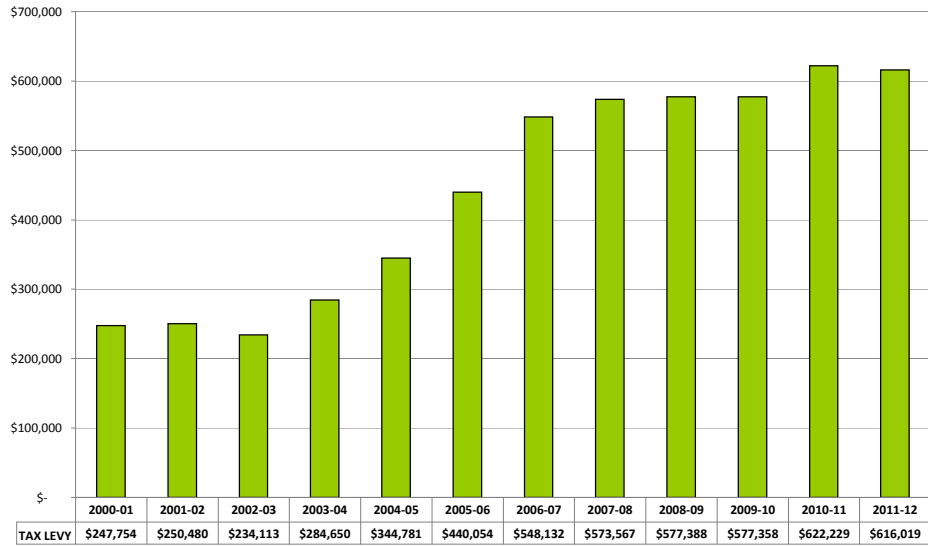
	2011		2012		Savings
	Rate	\$	Rate	\$	\$
General Fund					
Tax Rate	\$ 3.43		\$ 3.39		
Tax on \$100K home		343.00		339.00	4.00
Recycle Charge per Unit		<u>61.47</u>		<u>52.74</u>	<u>8.73</u>
Total General Fund Tax Bill		404.47		391.74	12.73
					3%
Sewer Fund					
Operations Charges \$/K gallons on Average 52K gallons usage	\$ 2.80		\$ 2.50		
		145.60		130.00	15.60
Capital Charges per Unit		<u>156.39</u>		<u>155.73</u>	<u>0.66</u>
Total Average Sewer Charges		301.99		285.73	16.26
					5%
Total Change to Annual Bill		706.46		677.47	28.99
					4%

Village of Spencerport
2011-12 BUDGET

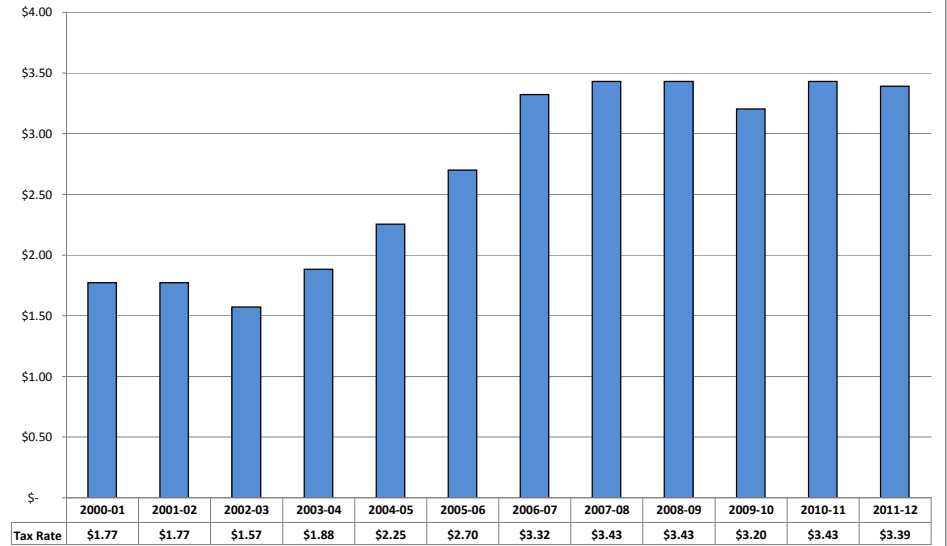
TAX HISTORY

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%	181,449,599	\$ 3.43
2011-12	B \$ 616,019	\$ 3.39	\$ 181,716,394	100.00%	181,716,394	\$ 3.39

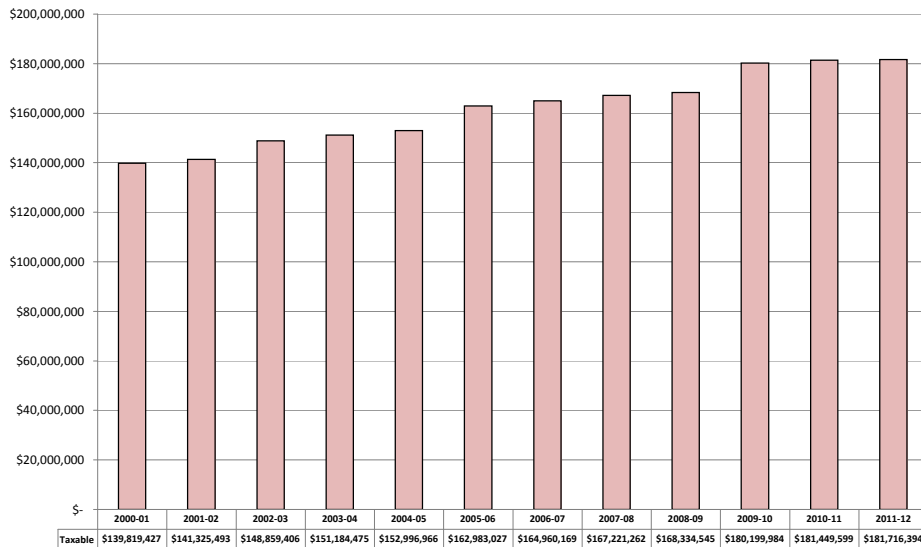
TAX LEVY HISTORY



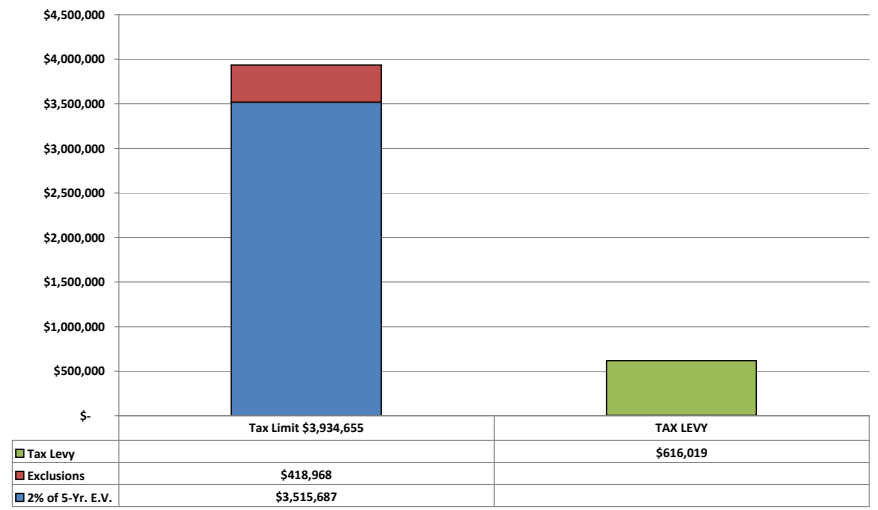
TAX RATES / THOUSAND ASSESSED VALUE



TAXABLE ASSESSED VALUE



2% CONSTITUTIONAL TAX LIMIT



Village of Spencerport
2011-12 BUDGET

GENERAL FUND TAX RATE CALCULATION

ALL OTHER PARCELS Taxable Assessed Valuation	\$	181,716,394	A
---	-----------	--------------------	----------

Combined Assessed Valuation = \$ 181,716,394 **C**

BUDGET	Budgeted Expenditures A960 =	\$	2,324,952		
	Less: Est. Revenues LESS Tax =	\$	(1,077,476)		End of Current Year
	Less: Appropriated Fund Balance A599 =	\$	(700,836)	-52%	\$ 1,354,806
	Less: Appropriated RESERVES Balance A511 =	\$	69,379	15%	\$ 475,777
	Taxes and PILOT Payments =	\$	616,019	D	\$ 1,830,583

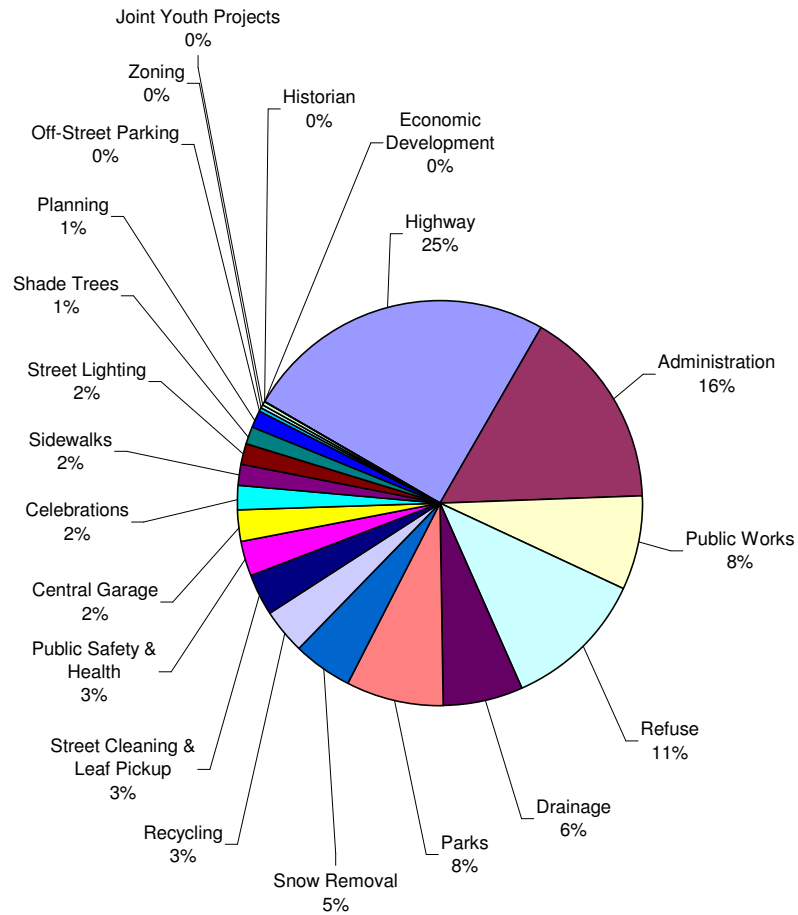
CALCULATIONS:

D/(C/1,000) = TAX RATE PER THOUSAND \$ 3.43 = 2010-11 \$ 0

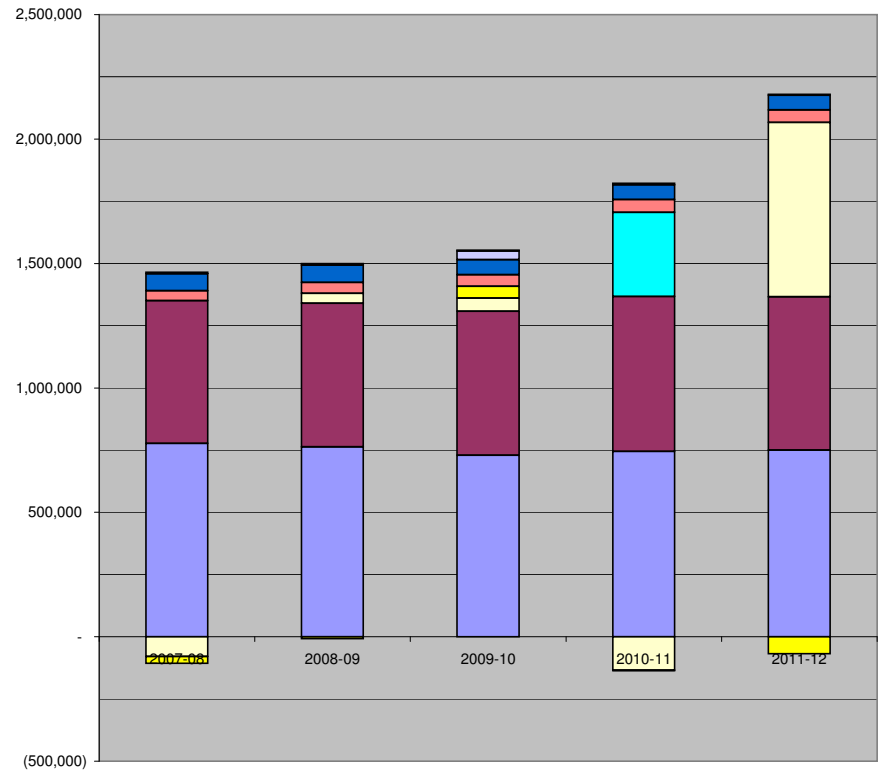
TAX RATE \$ 3.39 2011-12 98.9%
of prior year

A1001 REAL PROPERTY TAXES:				
A/1,000	X	E		
\$ 181,716,394	X	\$3.39	=	\$ 616,019 G

**General Fund Expenses by Service Area
2011-12 Budget**



General Fund Sources of Funds



- Penalties on Taxes
- Refunds/Prior Years' Exp & Misc
- State Aid
- CATV Franchise
- Sales of Real Property
- Reserved Fund Balance
- Unreserved Fund Balance
- Real Property Taxes+ PILOT
- Sales Tax

Village of Spencerport
2011-12 BUDGET

GENERAL FUND

ACCOUNT CODE	Tax Rate	\$2.70	\$3.32	\$3.43	\$3.43	\$3.21	\$	3.43	TAX RATE		3.3900
	ACTUAL						BUDGET	Projected	BUDGET Total	Tax	
		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	Rate	
Assessed Value	\$	162,983,027	\$ 164,960,169	\$ 167,221,262	\$ 168,334,545	180,199,984		181,449,599	181,449,599	181,716,394	\$ 3.39
REVENUE:											
Real Property Taxes	A1001	\$ 440,781	\$ 548,132	\$ 573,569	\$ 577,388	578,358		622,372	622,229	616,019.0	\$ 3.39
Total RP Taxes		\$ 440,781	\$ 548,132	\$ 573,569	\$ 577,388	578,358		622,372	622,229	616,019.0	\$ 3.39
Payment in Lieu of Taxes	A1081		3,279								\$ -
Penalties on Taxes	A1090	3,338	6,390	5,355	5,665	4,318		5,000	5,598	5,000.0	\$ 0.03
Total RP Tax Items		\$ 3,338	\$ 9,669	\$ 5,355	\$ 5,665	4,318		5,000	5,598	5,000.0	\$ 0.03
Sales Tax	A1120	748,949	725,362	776,668	762,491	729,761		700,000	744,356	750,000.0	\$ 4.13
CATV Franchise	A1170	34,964	37,127	39,987	43,871	47,145		40,000	50,575	50,575.0	\$ 0.28
Total Non Prop. Tax Items		\$ 783,913	\$ 762,489	\$ 816,655	\$ 806,362	776,906		740,000	794,931	800,575.0	\$ 4.41
Treasurer's Fees	A1230	1,606	1,042	1,001	1,036	1,294		800	2,145	1,000.0	\$ 0.01
Safety Inspection Fees	A1560	1,580	1,900	5,475	1,567	5,075		1,500	4,100	1,500.0	\$ 0.01
Public Works Services	A1710	-	-	-	-	2,142		-	-	-	\$ -
Recreation Fees	A2001	-	-	-	1,500	4,600		500	500	600.0	\$ 0.00
Zoning Fees	A2110	575	1,000	800	1,015	1,140		500	630	500.0	\$ 0.00
Planning Fees	A2115	1,700	725	20,439	3,875	4,900		2,000	7,000	2,000.0	\$ 0.01
Refuse & Garbage Charges	A2130.000	-	-	-	-	-		-	2,287	-	\$ -
Refuse/ Resid Sales	A2130.100	598	255	304	8	308		100	486	486.0	\$ 0.00
Refuse/Resid Misc(Monroe Co)	A2130.101	7,976	6,709	8,613	5,898	5,137		5,000	5,256	5,246.0	\$ 0.03
Refuse/Bulk Sales	A2130.102	510	1,032	640	384	360		400	96	96.0	\$ 0.00
Toter Sales		-	-	8,635	3,381	2,568		2,000	3,619	3,619.0	\$ 0.02
Refuse/Comm Sales	A2130.200	37,154	36,068	39,804	35,972	29,487		30,000	23,017	23,017.0	\$ 0.13
Refuse/Comm Penalties	A2130.201	74	76	88	87	77		65	48	48.0	\$ 0.00
Recycling Charges	A2131	42,900	42,900	46,539	45,751	60,415		80,278	80,108	74,469.0	\$ 0.41
Recycling - Blue Bins	A2131.100	80	140	160	206	130		100	78	100.0	\$ 0.00
Total Departmental Income		\$ 94,753	\$ 91,847	\$ 132,498	\$ 100,680	117,633		123,243	129,371	112,681.0	\$ 0.62
Interest Earnings	A2401	67,002	92,421	68,689	30,167	12,542		3,838	3,676	3,500.0	\$ 0.02
RESERVE Interest Earnings	A2401R		-			3,145		2,750	1,760	2,210.0	\$ 0.00
Rental of Real Property / Telecom	A2410.100	40,333	38,256	41,289	49,672	54,581		45,000	50,892	27,000.0	\$ 0.15
Total Use of Money & Property		\$ 107,335	\$ 130,677	\$ 109,978	\$ 79,839	70,268		51,588	56,328	32,710.0	\$ 0.18
Licenses	A2545	605	605	1,385	480	1,085		500	370	500.0	\$ 0.00
Permits	A2590	7,430	6,708	7,486	7,494	11,699		5,000	6,492	5,000.0	\$ 0.03
Total Licenses & Permits		\$ 8,035	\$ 7,313	\$ 8,871	\$ 7,974	12,784		5,500	6,862	5,500.0	\$ 0.03
Fines/Forfeited Bail	A2610	2,012	2,750	2,230	1,275	950		500	800	500.0	\$ 0.00
TOTAL FINES		\$ 2,012	\$ 2,750	\$ 2,230	\$ 1,275	950		500	800	500.0	\$ 0.00
Sales of Scrap	A2650	5,930	3,618	4,637	3,203	4,773		1,675	3,500	3,500.0	\$ 0.02
Sales of Real Property	A2660	-	-	-	-	-		-	339,000	-	\$ -
Sales of Equipment	A2665	619	49,178	17,033	22,791	33,690		20,750	13,450	2,000.0	\$ 0.01
Insurance Recoveries	A2680		-	35,472	-	-		-	141	-	\$ -
Total Sale of Prop. & Compensation		\$ 6,549	\$ 52,796	\$ 57,142	\$ 25,994	38,463		22,425	356,091	5,500.0	\$ 0.03

Village of Spencerport
2011-12 BUDGET

GENERAL FUND

ACCOUNT CODE	Tax Rate	\$2.70	\$3.32	\$3.43	\$3.43	\$3.21	\$	3.43	TAX RATE		3.3900
	2005-06	ACTUAL					BUDGET	Projected	BUDGET Total	Tax	
		2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	Rate		
Refunds/Prior Years' Expense	A2701	3,680	5,142		50	34,592	-	1,074	-	\$	-
Gifts & Donations	A2705	4,185	3,295	2,250	-	4,400	2,000	2,000	2,000.0	\$	0.01
Unclassified	A2770	16,088	1	900	-	-	-	-	-	\$	-
Total Miscellaneous		\$ 23,953	\$ 8,438	\$ 3,150	\$ 50	38,992	2,000	3,074	2,000.0	\$	0.01
State Aid/Revenue Sharing	A3001	24,280	29,127	30,001	31,501	31,501	28,000	29,597	29,005.0	\$	0.16
State Aid/Mortgage Tax	A3005	40,959	37,127	34,679	37,857	28,124	28,124	29,691	29,005.0	\$	0.16
State Aid/Other	A3089	13,681	11,952	3,500	-	-	-	-	-	\$	-
State Aid/CHIPS	A3501	30,611	34,270	34,716	41,720	41,757	41,000	907	42,000.0	\$	0.23
Total State Aid		\$ 109,531	\$ 112,476	\$ 102,896	\$ 111,078	101,382	97,124	60,195	100,010.0	\$	0.55
Federal Aid	A4089.100				46,553	5,689				\$	-
TOTAL FEDERAL AID		\$ -	\$ -	\$ -	\$ 46,553	5,689	-	-	-	\$	-
Interfund Transfers	A5031	75,973	13,613			2,200			13,000.0	\$	0.07
Total interfund Transfers		\$ 75,973	\$ 13,613	\$ -	\$ -	2,200	-	-	13,000.0	\$	0.07
Serial Bonds	A5710			270,000						\$	-
Total Serial Bonds		\$ -	\$ -	\$ 270,000	\$ -	-	-	-	-	\$	-
TOTAL REVENUES & TAXES		\$ 1,656,173	\$ 1,740,200	\$ 2,082,344	\$ 1,762,858	1,747,943	1,669,752	2,035,479	1,693,495.0	\$	9.32
		1,656,173	1,740,200	2,082,344	1,762,858	1,747,943	1,669,752	2,035,479	1,693,495	\$	9.31
Total Revenues Excluding Property Tax:		1,215,392	1,192,068	1,508,775	1,185,470	1,169,585	1,047,380	1,413,249	1,077,476	\$	5.00

Village of Spencerport
2011-12 BUDGET

GENERAL FUND

ACCOUNT CODE	Tax Rate	ACTUAL					BUDGET		Projected	TAX RATE	
		\$2.70	\$3.32	\$3.43	\$3.43	\$3.21	\$	3.43		BUDGET Total	Tax
		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11		2011-12	Rate
EXPENSES:											
BOARD OF TRUSTEES											
Salary	A1010.100	7,264	7,584	8,000	7,468	7,490	8,731	8,731	8,819.0	\$ 0.05	
Equip/Capital	A1010.200	-	-	-	-	-	-	-	-	\$ -	
Contractual	A1010.400	2,402	2,103	3,744	2,325	2,910	6,000	4,000	4,000.0	\$ 0.02	
TOTAL BOARD OF TRUSTEES		\$ 9,666	\$ 9,687	\$ 11,744	\$ 9,793	10,400	14,731	12,731	12,819.0	\$ 0.07	
MAYOR											
Salary	A1210.100	\$ 2,680	\$ 2,800	\$ 2,960	\$ 3,040	1,580	3,223	3,223	3,256.0	\$ 0.02	
Equip/Capital	A1210.200	-	-	-	-	-	-	-	-	\$ -	
Contractual	A1210.400	7,452	1,609	1,660	1,572	3,403	3,000	3,500	3,500.0	\$ 0.02	
TOTAL MAYOR		\$ 10,132	\$ 4,409	\$ 4,620	\$ 4,612	4,983	6,223	6,723	6,756.0	\$ 0.04	
CLERK & TREASURER											
Salary	A1325.100	\$ 67,143	\$ 68,503	\$ 70,929	\$ 76,156	73,545	93,502	93,502	94,442.0	\$ 0.52	
Equip/Capital	A1325.200	-	-	-	-	-	-	-	-	\$ -	
Contractual	A1325.400	34,622	44,381	46,579	32,257	37,018	50,000	35,313	41,000.0	\$ 0.23	
Office Supplies	A1325.401	-	-	-	-	4,030	5,000	4,900	5,000.0	\$ 0.03	
Legal Advertising	A1325.402	-	-	-	-	1,033	2,200	1,760	2,200.0	\$ 0.01	
Records Management	A1325.403	-	-	-	-	-	2,000	-	-	\$ -	
TOTAL CLERK-TREASURER		\$ 101,765	\$ 112,884	\$ 117,508	\$ 108,413	115,626	152,702	135,475	142,642.0	\$ 0.78	
LAW - Contractual & other	A1420.400	13,693	24,053	26,771	14,175	23,653	22,000	21,700	22,000.0	\$ 0.12	
TOTAL LAW		\$ 13,693	\$ 24,053	\$ 26,771	\$ 14,175	23,653	22,000	21,700	22,000.0	\$ 0.12	
ENGINEERING - Contractual & other	A1440.400	9,889	4,633	40,476	25,303	2,614	8,000	1,365	-	\$ -	
TOTAL ENGINEERING		\$ 9,889	\$ 4,633	\$ 40,476	\$ 25,303	2,614	8,000	1,365	-	\$ -	
ELECTION	A1450.400	15	280	-	400	-	500	400	-	\$ -	
TOTAL ELECTIONS		\$ 15	\$ 280	\$ -	\$ 400	-	500	400	-	\$ -	
PUBLIC WORKS											
Salary	A1490.100	56,603	63,347	65,992	71,645	75,857	69,768	69,768	86,226.0	\$ 0.47	
Equip/Capital	A1490.200	-	-	-	-	-	-	-	-	\$ -	
Contractual	A1490.400	8,082	6,467	6,809	6,627	2,209	3,800	2,684	3,000.0	\$ 0.02	
Safety Program	A1490.401	-	-	-	-	2,304	2,000	1,423	2,000.0	\$ 0.02	
Clothing Allowance	A1490.402	-	-	-	-	2,562	5,250	4,443	5,000.0	\$ 0.01	
DPW Office Supplies	A1490.403	-	-	-	-	251	1,000	774	1,000.0	\$ 0.01	
TOTAL PUBLIC WORKS		\$ 64,685	\$ 69,814	\$ 72,801	\$ 78,272	83,183	81,818	79,092	97,226.0	\$ 0.54	
SHARED BUILDINGS											
Salary	A1620.100	152	504	3,345	379	367	3,175	2,531	2,400.0	\$ 0.01	
Equip/Capital	A1620.200	3,995	1,248	-	-	-	2,500	2,500	2,346.0	\$ 0.01	
Contractual	A1620.400	11,086	12,632	13,552	13,464	17,126	19,500	18,899	19,500.0	\$ 0.11	
TOTAL SHARED BUILDINGS		\$ 15,233	\$ 14,384	\$ 16,897	\$ 13,843	17,493	25,175	23,930	24,246.0	\$ 0.13	

Village of Spencerport
2011-12 BUDGET

GENERAL FUND

ACCOUNT CODE	Tax Rate	\$2.70	\$3.32	\$3.43	\$3.43	\$3.21	\$	3.43	TAX RATE		3.3900
		ACTUAL						BUDGET	Projected	BUDGET Total	Tax
		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	Rate	
EMERGENCY PREPAREDNESS											
Contractual (T. Ogden)	A3410.404	2,948	2,068	-	2,388	-	4,000	-	-	-	\$ -
TOTAL EMERGENCY PREPAREDNESS		\$ 2,948	\$ 2,068	\$ -	\$ 2,388	-	4,000	-	-	-	\$ -
SAFETY INSPECTION											
Salary	A3620.100	11,651	14,932	12,864	12,303	13,242	24,816	12,000	15,397.0	\$ 0.08	
Equip/Capital	A3620.200	-	-	-	-	-	-	-	-	\$ -	
Contractual	A3620.400	30,744	26,823	51,681	44,513	34,297	29,260	30,260	31,354.0	\$ 0.17	
Vehicle Repairs	A3620.401	-	-	-	-	-	2,500	500	1,500.0	\$ 0.01	
TOTAL SAFETY INSPECTION		\$ 42,395	\$ 41,755	\$ 64,545	\$ 56,816	47,539	56,576	42,760	48,251.0	\$ 0.27	
TOTAL PUBLIC SAFETY		\$ 79,121	\$ 53,213	\$ 75,879	\$ 90,382	58,591	60,576	42,760	48,251.0	\$ 0.27	
PUBLIC HEALTH - Contractual											
	A4010.400	750	1,225	700	1,750	1,400	2,000	2,000	2,000.0	\$ 0.01	
TOTAL PUBLIC HEALTH		\$ 750	\$ 1,225	\$ 700	\$ 1,750	1,400	2,000	2,000	2,000.0	\$ 0.01	
TOTAL PUBLIC HEALTH		\$ 750	\$ 1,225	\$ 700	\$ 1,750	1,400	2,000	2,000	2,000.0	\$ 0.01	
HIGHWAYS											
Salary	A5110.100	90,290	93,381	72,626	76,276	51,224	113,065	97,260	84,867.0	\$ 0.47	
Equip/Capital	A5110.200	61,145	41,776	48,609	18,170	98,769	54,353	53,938	11,600.0	\$ 0.06	
Contractual	A5110.400	140,804	160,374	185,116	205,003	120,988	50,780	28,076	156,556.0	\$ 0.86	
Equip/Vehicle Repairs	A5110.401	-	-	-	-	4,475	10,000	8,831	8,000.0	\$ 0.04	
Road Materials	A5110.402	-	-	-	-	71,469	56,148	42,629	40,000.0	\$ 0.22	
Paver 2005 Update/MRB	A5110.403	-	-	-	-	710	2,000	2,000	800.0	\$ 0.00	
TOTAL HIGHWAYS		\$ 292,239	\$ 295,531	\$ 306,351	\$ 299,449	347,635	286,346	232,734	301,823.0	\$ 1.66	
CHIPS											
Salary	A5112.100	-	-	-	-	-	-	-	-	\$ -	
Equip/Capital	A5112.200	35,389	-	-	-	-	-	-	-	\$ -	
RESERVES Street Pavement	A5112.201R	-	-	-	-	-	-	-	-	\$ -	
TOTAL CHIPS		\$ 35,389	\$ -	\$ -	\$ -	-	-	-	-	\$ -	
SNOW REMOVAL											
Salary	A5142.100	55,552	65,317	49,802	64,181	63,452	54,789	54,789	37,320.0	\$ 0.21	
Equip/Capital	A5142.200	-	4,499	23,279	3,396	-	-	-	-	\$ -	
Contractual	A5142.400	21,944	23,747	-	28,733	12,697	10,000	8,426	10,000.0	\$ 0.06	
Equip/Vehicle Repairs	A5142.401	-	-	-	-	7,544	10,000	8,289	10,000.0	\$ 0.06	
De-Icing Materials	A5142.402	-	-	-	-	16,070	17,000	13,000	17,000.0	\$ 0.09	
TOTAL SNOW REMOVAL		\$ 77,496	\$ 93,563	\$ 73,081	\$ 96,310	99,763	91,789	84,504	74,320.0	\$ 0.41	
STREET LIGHTING											
Salary	A5182.100	-	-	-	-	-	-	-	-	\$ -	
Equip/Capital	A5182.200	-	-	-	-	-	-	-	-	\$ -	
Contractual	A5182.400	-	-	-	-	33,495	37,000	32,334	35,000.0	\$ 0.19	
TOTAL STREETLIGHTING		-	-	-	-	33,495	37,000	32,334	35,000.0	\$ 0.19	
SIDEWALKS											
Salary	A5410.100	-	-	-	-	-	-	-	-	\$ -	
Equip/Capital	A5410.200	44,499	-	8,750	23,991	-	-	41,078	27,600.0	\$ 0.15	
Contractual	A5410.400	-	11,378	2,692	469	5,089	32,500	-	7,500.0	\$ 0.04	
TOTAL SIDEWALKS		\$ 44,499	\$ 11,378	\$ 11,442	\$ 24,460	5,089	32,500	41,078	35,100.0	\$ 0.19	

Village of Spencerport
2011-12 BUDGET

GENERAL FUND

ACCOUNT CODE	Tax Rate	\$2.70	\$3.32	\$3.43	\$3.43	\$3.21	\$	3.43	TAX RATE		3.3900
		ACTUAL					BUDGET	Projected	BUDGET Total	Tax	
		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	Rate	
OFF-STREET PARKING											
Salary	A5650.100	2,641	2,321	2,654	414	534	996	872	1,006.0	\$	0.01
Equip/Capital	A5650.200	-	-	34,707	-	3,228	2,700	2,490	-	\$	-
Contractual	A5650.400	2,139	4,315	4,149	3,588	1,874	7,800	6,542	6,000.0	\$	0.03
TOTAL OFF-STREET PARKING		\$ 4,780	\$ 6,636	\$ 41,510	\$ 4,002	5,636	11,496	9,904	7,006.0	\$	0.04
Transportation		\$ 454,403	\$ 407,108	\$ 432,384	\$ 424,221	491,618	459,131	400,554	453,249.0	\$	2.49
ECONOMIC DEVELOPMENT											
Salary	A6410.100	-	-	-	-	-	-	-	-	\$	-
Contractual	A6410.400	4,174	-	-	29,976	2,554	8,500	8,500	-	\$	-
TOTAL ECONOMIC DEV		\$ 4,174	\$ -	\$ -	\$ 29,976	2,554	8,500	8,500	-	\$	-
Economic Development		\$ 4,174	\$ -	\$ -	\$ 29,976	2,554	8,500	8,500	-	\$	-
PARKS											
Salary	A7110.100	22,405	21,785	27,093	28,919	26,092	27,399	26,287	30,197.0	\$	0.17
Equip/Capital	A7110.200	489	17,841	24,754	-	10,199	73,592	38,692	13,000.0	\$	0.07
Contractual	A7110.400	6,947	7,564	8,647	7,465	6,157	30,800	30,481	34,700.0	\$	0.19
Equipment Repair	A7110.401	-	-	-	-	527	2,000	1,813	2,000.0	\$	0.01
Plants & Flowers	A7110.402	-	-	-	-	654	1,200	1,027	800.0	\$	0.00
TOTAL PARKS		\$ 29,841	\$ 47,190	\$ 60,494	\$ 36,384	43,629	134,991	98,300	80,697.0	\$	0.44
JOINT YOUTH PROJECTS											
TOTAL JOINT YOUTH PROJECTS		\$ 6,000	\$ 5,000	\$ 2,500	\$ 5,000	5,000	5,000	5,000	5,000.0	\$	0.03
HISTORIAN											
TOTAL HISTORIAN		\$ 1,033	\$ 164	\$ 270	\$ 814	915	1,000	1,000	1,000.0	\$	0.01
CELEBRATIONS											
Trolley/Contractual	A7520.400	23,516	9,071	9,241	11,909	6,617	8,000	8,000	8,000.0	\$	0.04
Celebrations - Contractual	A7550.400	9,770	10,523	10,639	9,971	45,893	31,500	31,500	33,500.0	\$	0.18
TOTAL CELEBRATIONS		\$ 33,286	\$ 19,594	\$ 19,880	\$ 21,880	52,510	39,500	39,500	41,500.0	\$	0.23
Total Culture & Recreation		\$ 70,160	\$ 71,948	\$ 83,144	\$ 64,078	102,054	180,491	143,800	128,197.0	\$	0.71
ZONING											
Salary	A8010.100	2,345	1,428	1,472	77	1,659	2,445	2,445	2,455.0	\$	0.01
Contractual	A8010.400	479	865	534	714	678	2,000	2,000	2,000.0	\$	0.01
TOTAL ZONING		\$ 2,824	\$ 2,293	\$ 2,006	\$ 791	2,337	4,445	4,445	4,455.0	\$	0.02
PLANNING											
Salary	A8020.100	3,802	3,680	2,461	3,469	2,624	3,105	3,105	3,122.0	\$	0.02
Contractual	A8020.400	10,964	15,399	32,185	12,154	15,021	7,500	18,000	25,500.0	\$	0.14
TOTAL PLANNING		\$ 14,766	\$ 19,079	\$ 34,646	\$ 15,623	17,645	10,605	21,105	28,622.0	\$	0.16
REFUSE											
Salary	A8160.100	67,393	65,642	72,753	71,825	79,946	60,464	60,302	47,641.0	\$	0.26
Equip/Capital	A8160.200	100	105	215,358	5,218	-	-	-	34,500.0	\$	0.19
Contractual	A8160.400	16,562	20,703	22,739	18,450	19,305	27,000	24,933	27,000.0	\$	0.15
Resid Tipping Fees	A8160.401	39,360	53,218	44,277	41,954	42,058	48,000	47,341	48,000.0	\$	0.26
Comm Tipping Fees	A8160.402	26,429	26,850	24,427	27,669	27,340	32,000	30,963	32,000.0	\$	0.18
Equip/Vehicle Repairs	A8160.403	1,565	16,286	7,997	13,097	6,370	15,000	11,263	15,000.0	\$	0.08
Dumpsters	A8160.404	2,000	1,940	2,553	650	86	5,500	5,000	5,000.0	\$	0.03

Village of Spencerport
2011-12 BUDGET

GENERAL FUND

ACCOUNT CODE	Tax Rate	\$2.70	\$3.32	\$3.43	\$3.43	\$3.21	\$	3.43	TAX RATE		3.3900
	ACTUAL	ACTUAL					BUDGET	Projected	BUDGET Total	Tax	
		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	Rate	
TOTAL REFUSE		\$ 153,409	\$ 184,744	\$ 390,104	\$ 178,863	175,105		187,964	179,802	209,141.0	\$ 1.15
RECYCLING											
Salary A8161.100		30,402	49,634	32,820	35,007	35,969		41,872	28,420	38,557.0	\$ 0.21
Equip/Capital A8161.200		-	-	-	-	-		-	-	-	\$ -
Contractual A8161.400		16,452	15,149	16,694	11,380	14,950		17,500	16,330	16,000.0	\$ 0.09
Equip/Vehicle Repairs A8161.401		2,364	1,464	2,457	226	401		3,000	2,942	3,000.0	\$ 0.02
TOTAL RECYCLING		\$ 49,218	\$ 66,247	\$ 51,971	\$ 46,613	51,320		62,372	47,692	57,557.0	\$ 0.32
STREET CLEANING											
Salary A8170.100		2,979	3,357	4,596	1,338	4,812		9,555	7,214	8,900.0	\$ 0.05
Salary/Leaf Pick-up A8170.101		15,644	18,022	18,602	16,896	17,066		17,032	18,956	21,841.0	\$ 0.12
Equip/Capital A8170.200		-	-	-	-	-		-	-	-	\$ -
Contractual A8170.400		2,818	3,060	2,031	2,778	206		5,500	4,474	4,000.0	\$ 0.02
Equip/Vehicle Repairs A8170.401		1,320	-	115	752	1,286		2,500	1,575	2,500.0	\$ 0.01
TOTAL STREET CLEANING		\$ 22,761	\$ 24,439	\$ 25,344	\$ 21,764	23,370		34,587	32,219	37,241.0	\$ 0.20
COMMUNITY BEAUTIFICATION											
Salary A8510.100		-	-	-	-	-		-	-	-	\$ -
Contractual A8510.400		-	-	-	-	-		2,000	-	-	\$ -
TOTAL COMMUNITY BEAUTIFICAT		\$ -	\$ -	\$ -	\$ -	-		2,000	-	-	\$ -
DRAINAGE											
Salary A8540.100		17,202	12,246	32,128	27,768	38,054		36,990	35,115	28,503.0	\$ 0.16
Equip/Capital A8540.200		-	-	-	-	-		-	-	-	\$ -
Contractual A8540.400		16,798	35,220	51,093	69,277	25,838		25,500	19,547	76,944.0	\$ 0.42
Contractual (MS Permit NYS) A8540.401		-	-	-	-	51		5,000	4,360	5,000.0	\$ 0.03
TOTAL DRAINAGE		\$ 34,000	\$ 47,466	\$ 83,221	\$ 97,045	63,943		67,490	59,022	110,447.0	\$ 0.61
SHADE TREES											
Salary A8560.100		529	-	-	-	-		4,403	1,000	3,321.0	\$ 0.02
Equip/Capital A8560.200		-	-	-	-	-		-	-	-	\$ -
Contractual A8560.400		17,520	7,974	17,702	29,558	30,955		41,500	31,413	24,000.0	\$ 0.13
TOTAL SHADE TREES		\$ 18,049	\$ 7,974	\$ 17,702	\$ 29,558	30,955		45,903	32,413	27,321.0	\$ 0.15
Total Home & Community Services		\$ 295,027	\$ 352,242	\$ 604,994	\$ 390,257	364,675		415,366	376,698	474,784.0	\$ 2.61
EMPLOYEE BENEFITS											
Retirement											
Retirement A9010.800		49,780	43,524	43,888	41,889	41,640		71,050	55,986	94,223.0	\$ 0.52
Social Security A9030.800		40,350	41,750	42,208	45,413	44,690		47,261	47,261	43,826.0	\$ 0.24
Workers Compensation A9040.800		18,738	29,271	22,748	13,992	16,654		25,576	22,546	25,480.0	\$ 0.14
Unemployment Insurance A9050.800		-	26,506	546	4,962	8,235		9,844	-	10,486.0	\$ 0.06
Disability Insurance A9055.800		154	79	449	207	47		1,093	1,058	1,127.0	\$ 0.01
Hospital/Medical Insurance											
Hospital/Medical Insurance A9060.800		118,279	107,838	90,334	112,432	160,767		159,600	145,000	166,520.0	\$ 0.92
Accrued Benefits A9189.801		-	-	-	-	-		-	-	-	\$ -
Small Medical Claims PLUS A9189.802		-	-	-	-	84		1,500	500	1,372.0	\$ 0.01
CDL/EAP Programs A9189.803		1,042	956	1,365	1,113	1,151		1,500	800	1,225.0	\$ 0.01
TOTAL EMPLOYEE BENEFITS		\$ 228,343	\$ 249,924	\$ 201,538	\$ 220,008	273,268		317,424	273,151	344,259.0	\$ 1.89

Village of Spencerport
2011-12 BUDGET

GENERAL FUND

ACCOUNT CODE	Tax Rate	\$2.70	\$3.32	\$3.43	\$3.43	\$3.21	\$ 3.43	TAX RATE		3.3900
	ACTUAL						BUDGET	Projected	BUDGET Total	Tax
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	Rate	
SERIAL BONDS										
Principal	A9710.600	15,000	15,000		112,300	117,300	117,300	117,300	117,300.0	\$ 0.65
Interest	A9710.700	1,345	675		35,070	31,561	27,748	27,748	23,938.0	\$ 0.13
TOTAL BONDS		\$ 16,345	\$ 15,675	\$ -	\$ 147,370	148,861	145,048	145,048	141,238.0	\$ 0.78
BOND ANTICIPATION NOTES										
Principal - Recycle	A9730.600	75,000	95,000	95,500	-	-	15,000	15,000	56,380	\$ 0.31
Principal - Streets	A9730.600								97,000	\$ 0.53
Interest - Recycle	A9730.700	22,963	39,949	35,288	-	5,220	2,906	2,906	1,911	\$ 0.01
Interest - Streets	A9730.700								2,531	\$ 0.01
TOTAL BANs		\$ 97,963	\$ 134,949	\$ 130,788	\$ -	5,220	17,906	17,906	157,822.0	\$ 0.87
Total Debt Service		\$ 114,308	\$ 150,624	\$ 130,788	\$ 147,370	154,081	162,954	162,954	299,060.0	\$ 1.65
INTERFUND TRANSFERS										
Capital Fund	A9950.900	161,600		3,219				35,000	70,750.0	\$ 0.39
TOTAL INTERFUND TRANSFERS		\$ 161,600	\$ -	\$ 3,219	\$ -	-	-	35,000	70,750.0	\$ 0.39
TOTAL EXPENSES		\$ 1,777,938	\$ 1,728,659	\$ 1,974,961	\$ 1,794,572	1,847,748	2,177,895	1,898,241	2,324,952.0	\$ 12.79
		\$ 1,777,938	\$ 1,728,659	\$ 1,974,961	\$ 1,794,572	1,847,748	2,177,895	1,898,241	2,324,952	\$ 12.79
		\$ 1,777,938	\$ 1,728,659	\$ 1,974,961	\$ 1,794,572	1,847,748	2,177,895	1,898,241	2,324,952	\$ 12.77
		-	-	-	-	-	-	-	-	\$ -
Beginning Fund Balance		\$ 1,882,473	\$ 1,756,027	\$ 1,767,568	\$ 1,874,950	1,792,599	1,469,212	1,693,345	1,830,583.0	\$ 10.07
TOTAL REVENUES & TAXES		\$ 1,656,173	\$ 1,740,200	\$ 2,082,344	\$ 1,762,858	1,747,943	1,669,752	2,035,479	1,693,495.0	\$ 9.32
TOTAL EXPENSES		\$ 1,777,938	\$ 1,728,659	\$ 1,974,961	\$ 1,794,572	1,847,748	2,177,895	1,898,241	2,324,952.0	\$ 12.79
CHANGE FROM YEARS OPERATIONS		\$ (121,765)	\$ 11,541	\$ 107,383	\$ (31,714)	(99,805)	(508,143)	137,238	(631,457.0)	\$ (3.47)
Adjustments		\$ (4,681)		\$ (1)	\$ (50,637)				-	\$ -
RESERVE BALANCE		\$ 512,166	\$ 484,775	\$ 512,264	\$ 520,847	473,410	455,676	475,777	545,156.0	\$ 3.00
OPERATING BALANCE		\$ 1,243,861	\$ 1,282,793	\$ 1,362,686	\$ 1,271,752	1,219,935	505,393	1,354,806	653,970.0	\$ 3.60
Ending Fund Balance		\$ 1,756,027	\$ 1,767,568	\$ 1,874,950	\$ 1,792,599	1,693,345	961,069	1,830,583	1,199,126.0	\$ 6.60
								erved or Unreserved	545,156.0	
Salaries		\$ 518,162.0	\$ 547,829.0	\$ 537,774.0	\$ 578,283.0	557,181	617,774	591,373	572,808.0	

Village of Spencerport
2011-12 BUDGET

SEWER RATE CALCULATION WORKSHEET

				Appropriations		Prior Year End: 2010-11	
TOTAL SEWER FUND				\$	941,945		
CAPITAL UNITS:				<u>Connections</u>	<u>Rate/Unit</u>		
Sewer Debt Service	\$	480,741		3,087	\$ 155.730	\$ 156.39	
O&M Costs:							
Cost other than Debt	\$	461,204					
LESS Revenue other than Unit Charges	\$	8,518					
LESS Appropriated Fund Balance	\$	50,135		9%		560,847	←Unreserved
LESS Appropriated RESERVE	\$	-		0%		303,686	←Reserved
						864,533	Ending Fund Balance
				<u>M Gallons</u>			
Cost borne by O&M Unit Charge	\$	402,551		161,021	\$ 2.500	\$ 2.80	\$ (0.30)
		Average		52	\$ 130.40	\$ 145.60	\$ (48,469)
ESTIMATED COMBINED SEWER BILL PER HOMEOWNER				\$	286.13	\$ 301.99	\$ (15.86) Incr/(Decr)
							-5%

Account Breakdown:		<u>O&M Units</u>	<u>O&M Charges</u>	<u>Capital Units</u>	<u>Capital Charges</u>	<u>Total</u>	<u>Budget Link</u>
G2120.000	Village Customers	89,916	\$ 224,790	1,801	280,470	\$ 505,260	505,260
G2374.200	Spencerport Schools	8,583	\$ 21,458	141	21,958	\$ 43,416	43,416
G2374.300	Lifetime Assistance	318	\$ 795	5	779	\$ 1,574	1,574
G2374.100	Town of Ogden	62,204	\$ 155,510	1,140	177,532	\$ 333,042	333,042
	Total	161,021	\$ 402,553	3,087	\$ 480,739	\$ 883,292	\$ 883,292
			\$ (50,133)		\$ (2)	OFF:	-\$50,135

Village of Spencerport
2011-12 BUDGET

SEWER FUND

		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	BUDGET Total
Village User Combined Bill		\$ 200	\$ 270	\$ 380	\$ 380	\$ 324	\$ 324		\$ 286
							\$ 2.80		\$ 2.50
ACCOUNT CODE	ACTUAL	BUDGET		PROJECTED		BUDGET Total			
CODE	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	
REVENUES									
Resident O&M Use fee & Capital Charge	G2120	401,114	455,797	643,217	633,563	523,835	532,057	514,817	505,260
Sewer Charges	G2122	19,250	18,500	12,000	2,400	8,000	5,000	-	-
Interest on Sewer Rents	G2128	10,311	5,388	8,658	4,645	5,798	1,500	4,159	4,000
TOTAL DEPARTMENTAL INCOME		\$ 430,675	\$ 479,685	\$ 663,875	\$ 640,608	\$ 537,633	\$ 538,557	518,976	509,260
Town O&M Use fee & Capital Charges	G2374.100	223,250	253,800	364,040	363,660	349,318	335,648	336,248	333,042
School O&M Use fee & Capital Charge	G2374.200	77,942	81,432	114,076	109,793	55,555	46,797	46,883	43,416
Lifetime O&M Use fee & Capital Charge	G2374.300	2,134	2,106	2,576	2,538	2,238	1,931	1,935	1,574
TOTAL INTERGOVERNMENTAL CHARGES		\$ 303,326	\$ 337,338	\$ 480,692	\$ 475,991	\$ 407,111	\$ 384,376	385,066	378,032
Interest Earnings	G2401	26,579	43,542	45,520	41,859	8,660	3,900	3,589	3,000
Capital Reserve Interest	G2401.3							114	1,403
Equipment Reserve Interest	G2401.4					1,652	1,882	1,395	115
Sale of Equipment	G2665		3,319	4,214	30,245	22,921	18,750	13,450	-
Refund Prior Year's Expense	G2701	1,637	1,204						-
Miscellaneous Revenue	G2770		1,000		300				-
State Aid	G3089								-
ALL OTHER		\$ 28,216	\$ 49,065	\$ 49,734	\$ 72,404	\$ 33,233	\$ 24,532	\$ 18,548	4,518
Transfer from Capital or other Fund	G5031								-
Premiums - Capital Project	G5050								-
Interest Earnings - Capital Proj.	G5050				\$ 358,426		1,700	1,200	-
TOTAL TRANSFERS		\$ -	\$ -	\$ -	\$ 358,426	\$ -	\$ 1,700	1,200	-
BAN Proceeds - Not Used	G5730.204					\$ -			-
TOTAL PROCEEDS OF OBLIGATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL REVENUES		\$ 762,217	\$ 866,088	\$ 1,194,301	\$ 1,547,429	\$ 977,977	\$ 949,165	923,790	891,810
		\$ 762,217	\$ 866,088	\$ 1,194,301	\$ 1,547,429	\$ 977,977	\$ 949,165	\$ 923,790	\$ 891,810

Village of Spencerport
2011-12 BUDGET

SEWER FUND

								BUDGET Total	
Village User Combined Bill \$ 200 \$ 270 \$ 380 \$ 380 \$ 324 \$ 324								\$ 286	
								\$ 2.80	
ACCOUNT CODE	ACTUAL					BUDGET	PROJECTED	BUDGET Total	
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12	
EXPENSES									
INSURANCE									
Public Officials/Bonds	G1910.400				-	749	765	440	
SMP/Auto/Umbrella	G1910.402	14,054	14,118	10,711	7,401	8,799	8,174	5,516	5,720
Crime	G1910.403			-	-	70	99	121	69
TOTAL INSURANCE		\$ 14,054	\$ 14,118	\$ 10,711	\$ 7,401	\$ 8,869	\$ 9,022	\$ 6,402	6,229
Taxes on Village Property		\$ 1,175	\$ 541	\$ 761	\$ 854	\$ 1,416	2,000	687	700
TAXES/VILLAGE PROPERTY	G1950.400	\$ 1,175	\$ 541	\$ 761	\$ 854	\$ 1,416	\$ 2,000	\$ 636	700
Salary - Vacation & Sick Time	G1989.100	17,425	19,670	20,005	16,358	6,638	9,646	9,646	13,343
Contractual	G1989.400	-		240	15,765				-
Vacation & Sick Time	G1989.100	\$ 17,425	\$ 19,670	\$ 20,245	\$ 32,123	\$ 6,638	\$ 9,646	\$ 9,646	13,343
CONTINGENCY G1990.400									
						30,000			-
						124,247	Maximum Contin		79,733
GENERAL GOVERNMENT SUPPORT		\$ 32,654	\$ 34,329	\$ 31,717	\$ 40,378	\$ 16,923	\$ 50,668	\$ 16,684	20,272
ADMINISTRATION									
Salary	G8110.100	32,454	31,089	32,570	37,718	34,402	36,914	36,914	37,284
Equip/Capital	G8110.200	6,734	4,685	2,092	7,439	1,242	5,710	5,000	5,000
Contractual	G8110.400	31,755	9,880	9,969	9,218	10,270	17,000	9,900	12,000
Office Supplies	G8110.401	-				858	1,000	1,000	1,000
Administration Engineering	G8110.402	-							-
TOTAL ADMINISTRATION		\$ 70,943	\$ 45,654	\$ 44,631	\$ 54,375	\$ 46,772	\$ 60,624	\$ 52,814	55,284
SANITARY SEWER									
Salary	G8120.100	37,063	38,298	43,490	64,783	98,089	107,397	81,734	83,136
Equip/Capital	G8120.200	28,501	136,535	144,826	110,927	129,281	70,755	68,066	11,562
Contractual	G8120.400	59,494	58,431	43,334	81,991	91,821	173,120	113,908	208,600
Safety Program	G8120.404					719	2,500	1,892	2,500
TOTAL SANITARY SEWER		\$ 125,058	\$ 233,264	\$ 231,650	\$ 257,701	\$ 319,910	\$ 353,772	\$ 265,600	305,798
SEWAGE TREATMENT									
Salary Sewage Treatment	G8130.100	87,656	92,039	92,558	33,682	-	-	-	-
Capital CM & engr	G8130.200	39,663	13,435						-
Pure Waters Fees	G8130.402	172,834	179,106	187,488	243,096		250,000		-
TOTAL SEWAGE TREATMENT		\$ 300,153	\$ 284,580	\$ 280,046	\$ 276,778	\$ -	\$ 250,000	\$ -	-
TOTAL HOME & COMMUNITY SERVICES		\$ 496,154	\$ 563,498	\$ 556,327	\$ 588,854	\$ 366,682	\$ 664,396	\$ 318,414	361,082
EMPLOYEE BENEFITS									
Retirement	G9010.800	17,700	15,827	15,605	10,695	10,631	18,141	14,605	21,152

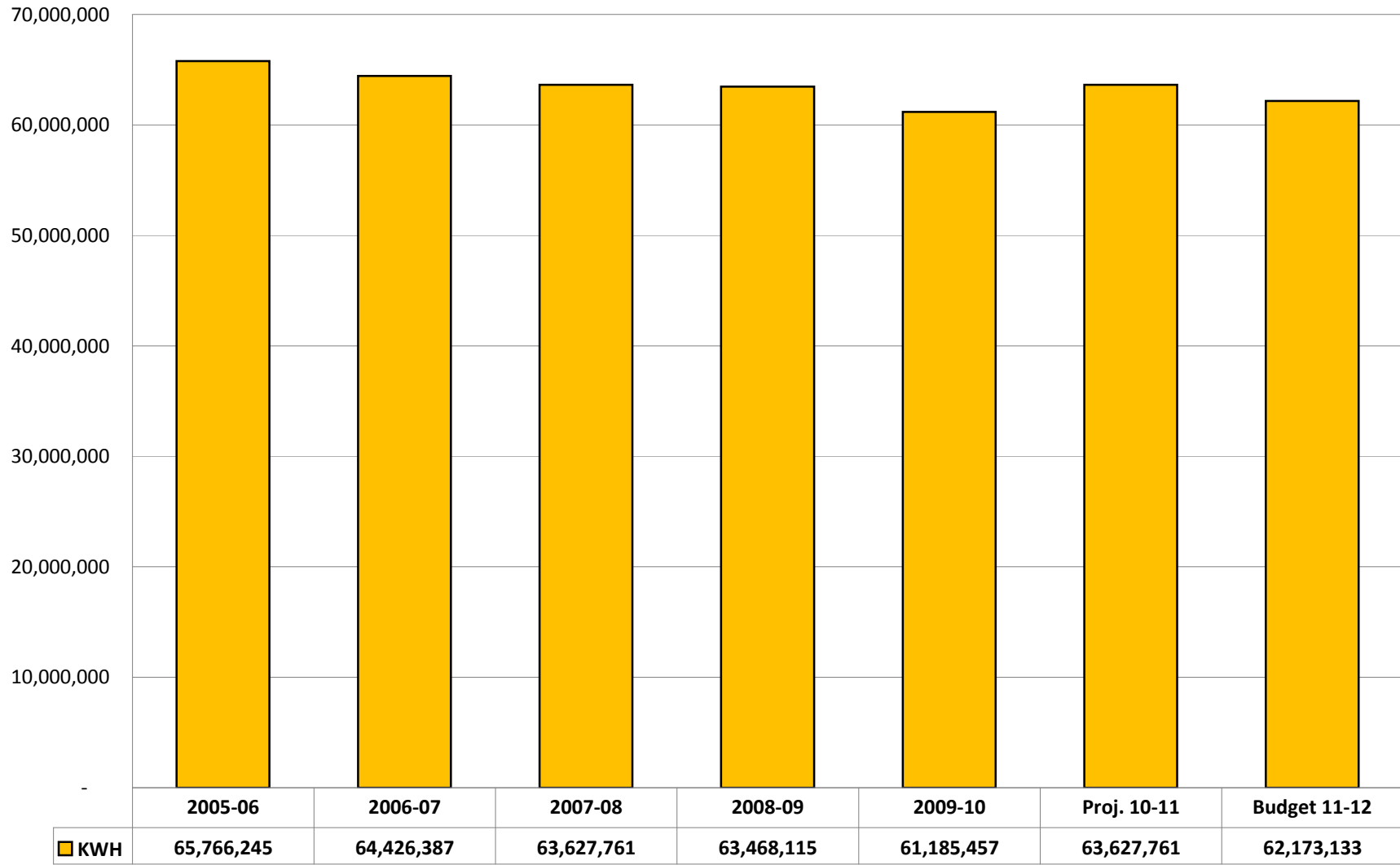
Village of Spencerport
2011-12 BUDGET

SEWER FUND

Village User Combined Bill \$ 200 \$ 270 \$ 380 \$ 380 \$ 324 \$ 324										BUDGET Total
										\$ 286
										\$ 2.50
ACCOUNT	ACTUAL					BUDGET	PROJECTED	BUDGET Total		
CODE	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11	2011-12		
Social Security	G9030.800	14,104	15,176	14,140	11,595	11,419	11,774	11,774	10,232	
Worker's Compensation	G9040.800	10,030	10,568	7,675	4,631	1,293	6,672	5,882	5,720	
Unemployment Insurance	G9050.800	-	548	-	1,264	2,092	2,568	-	2,354	
Disability Insurance	G9055.800	85	194	134	164	118	285	246	253	
Hospital/Medical (Net 4% Emp.)	G9060.800	42,926	40,263	34,236	33,689	39,308	39,899	36,470	39,556	
Accrued Benefits	G9189.801	351	353	511	257		-	-	-	
Small Medical Claims	G9189.802						450	-	308	
CDL/EAP Programs	G9189.803					469	800	862	275	
TOTAL EMPLOYEE BENEFITS		\$ 85,196	\$ 82,929	\$ 72,301	\$ 62,295	\$ 65,330	\$ 80,589	\$ 69,839	79,850	
SERIAL BONDS NYS SRF 50% Subsidy										
EFC-SRF Service Fee 0.25%	G9710.400				\$ 15,765	\$ -	17,112	17,112	16,325	
Principal	G9710.600				405,000	316,753	315,000	315,000	325,000	
Interest	G9710.700				95,584	152,903	146,141	146,141	139,416	
TOTAL SERIAL BOND PAYMENTS		\$ -	\$ -	\$ -	\$ 516,349	\$ 469,656	\$ 478,253	\$ 478,253	480,741	
BOND ANTICIPATION NOTES										
Principal	G9730.600	-	-	-	276,000	-	-	-	-	
Interest	G9730.700	-	-	269,995	252,623	-	-	-	-	
TOTAL BAN PAYMENTS		\$ -	\$ -	\$ 269,995	\$ 528,623	\$ -	\$ -	\$ -	-	
INTERFUND TRANSFERS										
Capital Fund	G9950.900	45,000						250,000	-	
TOTAL INTERFUND TRANSFERS		\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	-	
TOTAL EXPENSES		\$ 659,004	\$ 680,756	\$ 930,340	\$ 1,736,499	\$ 918,591	\$ 1,273,906	\$ 1,133,190	941,945	
		\$ 659,004	\$ 680,756	\$ 930,340	\$ 1,736,499	\$ 918,591	1,273,906	1,133,190	941,945	
		\$ 659,004	\$ 680,756	\$ 930,340	\$ 1,736,499	\$ 918,591	1,273,906	1,133,190	941,945	
Beginning Fund Balance		\$ 624,504	\$ 724,186	\$ 909,519	\$ 1,173,481	\$ 987,379	892,899	1,073,933	864,533	
TOTAL REVENUES		\$ 762,217	\$ 866,088	\$ 1,194,301	\$ 1,547,429	\$ 977,977	949,165	923,790	891,810	
TOTAL EXPENSES		\$ 659,004	\$ 680,756	\$ 930,340	\$ 1,736,499	\$ 918,591	1,272,468	1,133,190	941,945	
CHANGE FROM YEAR'S OPERATIONS		\$ 103,213	\$ 185,332	\$ 263,961	\$ (189,070)	\$ 59,386	(323,303)	(209,400)	(50,135)	
Adjustments		\$ (3,531)	\$ 1	\$ 1	\$ 2,968					
RESERVE		\$ 268,465	\$ 297,454	\$ 308,504	\$ 313,664	\$ 302,175	303,686	303,686	305,204	
OPERATING		\$ 455,721	\$ 612,065	\$ 864,977	\$ 673,715	\$ 771,758	300,376	560,847	509,194	
Ending Fund Balance		\$ 724,186	\$ 909,519	\$ 1,173,481	\$ 987,379	\$ 1,073,933	569,596	864,533	814,398	

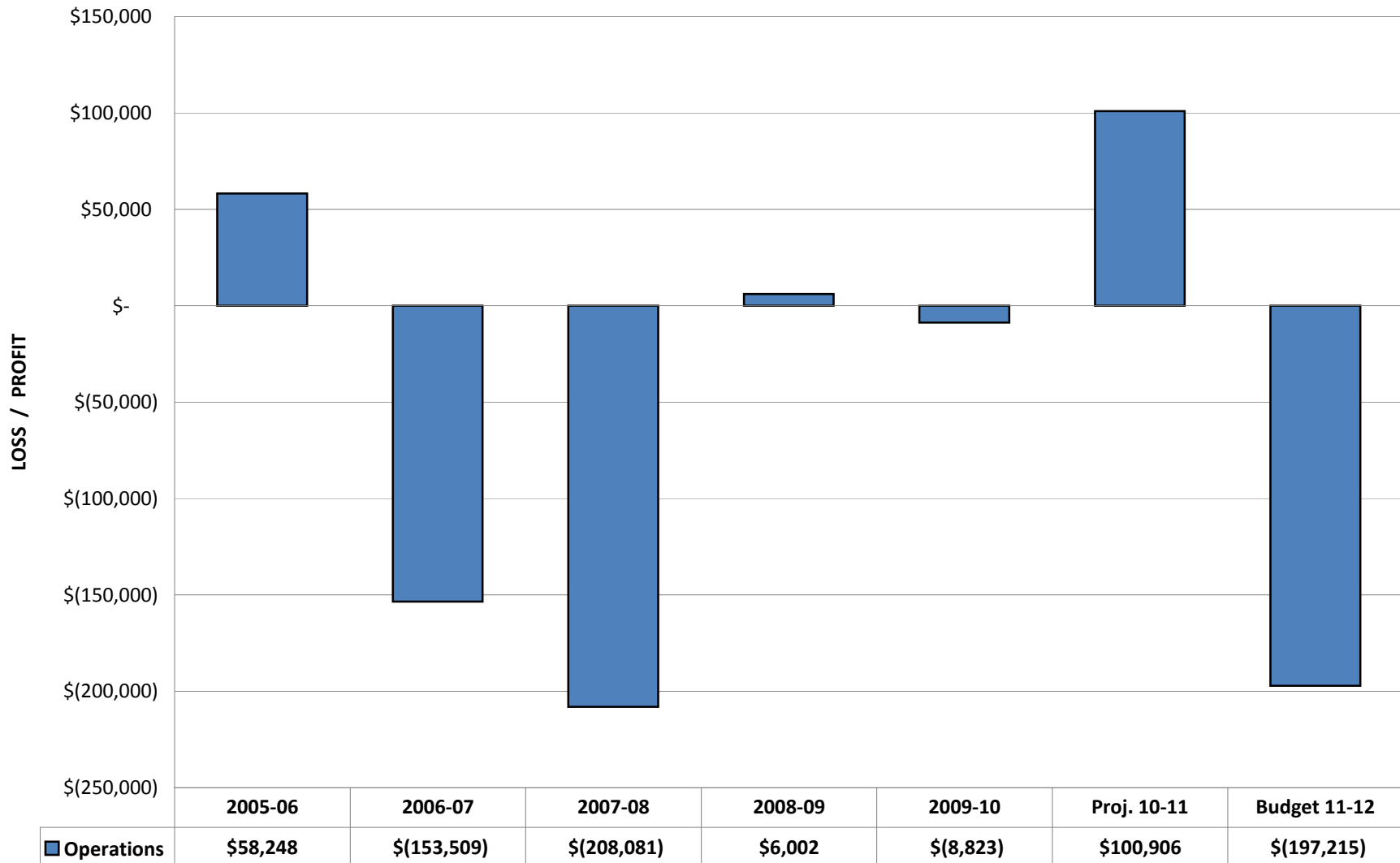
Village of Spencerport
2011-12 BUDGET

ELECTRIC KWH SOLD



Village of Spencerport
2011-12 BUDGET

ELECTRIC FUND CHANGE IN SURPLUS FROM OPERATIONS



Village of Spencerport
2011-12 BUDGET

ELECTRIC FUND

ACCOUNT CODE	ACTUAL					Projected Projected		BUDGET	
	2005-06	2006-07	2007-08	2008-09	2009-10	Budget 10-11	Proj. 10-11	Budget 11-12	
KWH SOLD	65,766,245	64,426,387	63,627,761	63,468,115	61,185,457	63,627,761	63,627,761	62,173,133	
REVENUES									
SALES OF ELECTRICITY:									
Residential Sales - Village	E601.000	\$ 1,057,795	\$ 1,067,171	\$ 1,305,940	\$ 1,432,190	\$ 1,088,495	\$ 1,290,826	\$ 1,290,826	1,068,258
Residential Sales - Ogden	E601.100	\$ 529,930	\$ 522,168	\$ 588,523	\$ 608,178	\$ 545,125	\$ 640,293	\$ 640,293	534,990
Residential Sales - Parma	E601.200	\$ 72,821	\$ 73,592	\$ 82,909	\$ 86,471	\$ 75,721	\$ 92,035	\$ 92,035	74,313
Late Charges	E601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Residential Sales	E601	1,660,546	1,662,931	1,977,372	2,126,839	1,709,341	2,023,154	2,023,154	1,677,561
Commercial Sales - Village	E602.000	224,737	205,309	232,000	236,838	235,984	282,461	282,461	346,900
Commercial Sales - Ogden	E602.100	39,233	44,471	51,182	59,280	52,726	45,595	45,595	77,508
Commercial Sales - Parma	E602.200	271	321	317	377	416	500	500	612
Late Charges	E602	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
Commercial Sales	E602	264,241	250,101	283,499	296,495	289,126	328,556	328,556	425,019
Industrial Sales - Village	E603.000	481,709	507,163	418,885	387,881	556,820	420,000	420,000	528,466
Industrial Sales - Ogden	E603.100	241,353	153,098	168,599	162,268	148,693	170,000	170,000	141,121
Industrial Sales	E603	723,062	660,261	587,484	550,149	705,513	590,000	590,000	669,587
Street Lighting	E604	34,085	32,740	35,515	38,465	35,627	42,411	42,411	36,823
Other Sales to Village	E606	51,008	59,210	66,309	35,176	20,204	65,162	65,162	18,482
Security Lighting	E610	17,239	17,674	19,445	20,921	20,068	27,000	27,000	18,081
Total Sales		\$ 2,750,181	\$ 2,682,917	\$ 2,969,624	\$ 3,068,045	\$ 2,779,879	\$ 3,076,283	\$ 3,076,283	2,845,553
Other Operating Revenues:									
Rent From Property	E621				2,941	-	-	-	-
Misc Revenues	E622	9,785	2,975	13,434	13,448	59,863	20,000	-	5,000
Total other Operating Revenues		\$ 9,785	\$ 2,975	\$ 13,434	\$ 16,389	\$ 59,863	\$ 20,000	\$ -	5,000
			\$ 9,562						
TOTAL OPERATING REVENUES		\$ 2,759,966	\$ 2,685,892	\$ 2,983,058	\$ 3,084,434	\$ 2,839,742	\$ 3,096,283	\$ 3,076,283	2,850,553
Interest Income	E442.	12,324	19,270	3,465	926	496		300	300
Miscl. Non-Operating Revenues	E444	103	6,685	65	10,639	128	-	-	-
TOTAL NON-OPERATING REVENUES		\$ 12,427	\$ 25,955	\$ 3,530	\$ 11,565	\$ 624	\$ -	\$ 300	300
TOTAL REVENUES		\$ 2,772,393	\$ 2,711,847	\$ 2,986,588	\$ 3,095,999	\$ 2,840,366	\$ 3,096,283	\$ 3,076,583	2,850,853
		\$ 2,772,393	\$ 2,711,847	\$ 2,986,588	\$ 3,095,999	\$ 2,840,366	\$ 3,096,283	\$ 3,076,583	2,850,853

Village of Spencerport
2011-12 BUDGET

ELECTRIC FUND

ACCOUNT CODE	ACTUAL					Projected Projected		BUDGET	
	2005-06	2006-07	2007-08	2008-09	2009-10	Budget 10-11	Proj. 10-11	Budget 11-12	
EXPENSES									
PRODUCTION									
Electricity Purchased - NYMPA	E721.000	1,103,543	1,118,358	1,278,414	1,138,381	911,615	1,115,538	1,110,000	1,004,620
Electricity Purchased - NYPA	E721.100	561,429	520,651	611,357	669,169	666,775	680,148	650,000	615,443
TOTAL PRODUCTION		\$ 1,664,972	\$ 1,639,009	\$ 1,889,771	\$ 1,807,550	\$ 1,578,390	\$ 1,795,686	\$ 1,760,000	\$ 1,620,063
Maintenance Poles, Towers, Fixtures									
Repairs/Poles, Towers and Fixtures	E736.000	3,753	39,848	23,618	3,296	301	6,000	4,373	6,000
DEPRECIATION Poles/Towers/Fixtures	E738.000	26,686	27,445	29,264	29,976	31,916	33,700	33,217	35,000
TOTAL MAINTENANCE POLES, TOWERS, ETC.		\$ 30,439	\$ 67,293	\$ 52,882	\$ 33,272	\$ 32,217	\$ 39,700	\$ 37,590	\$ 41,000
DISTRIBUTION									
Distrib Supervision/Eng	E741.100	4,843	15,506	26,941	26,454	35,932	20,000	9,885	20,000
Supervision Salaries	E741.101	66,508	69,036	89,947	63,615	67,496	70,866	66,754	71,575
Distribution Expense	E741.200	5,522	6,470	5,507	6,185	6,320	9,000	4,171	
Distribution Labor	E741.210	5,300	4,523	7,078	3,418	5,604	5,000	3,843	5,000
Distribution Supplies	E741.220	-	78	556	176	-	2,500	2,468	2,500
Storage Battery Supplies	E741.320	-	-	-	-	-	1,000	-	1,000
Op. Overhead Distribution Lines	E741.420	41,069	106,742	244,697	242,469	156,633	303,391	169,855	245,633
Op. Underground Dist. Lines	E741.430	24,918	23,964	20,619	22,084	16,883	25,000	25,000	25,000
Remove/Reset Transformers	E741.440	-	3,866	8,281	1,508	9,330	5,000	3,723	5,000
Misc. Dist. Line Ops.	E741.450	59,822	77,950	42,745	60,146	23,650	45,000	38,413	45,000
Meter Supv. & Recor.	E741.510	-	1,206	2,422	808	-	5,000	2,014	5,000
Removing & Reset Meters	E741.520	3,670	7,402	10,274	15,227	22,362	57,000	3,614	4,000
Services on Consumers' Premises	E741.600	8,220	8,693	5,318	4,444	2,921	5,000	1,185	5,000
Repairs to Dist. Structures & Equip.	E742.110	10,139	1,072	-	2,500	-	4,500	-	4,500
Repairs to SubSta. Equip.	E742.130	46,486	6,053	6,822	5,818	1,027	20,000	10,219	20,000
Repairs/OH Dist. Conductors	E742.410	8,839	22,295	5,055	2,598	6,101	6,000	3,035	6,000
Repairs/UG Dist. Conductors	E742.510	30,712	257	-	344	4,607	4,000	-	4,000
Repairs Underground Feeder	E742.520	-	-	-	-	-	5,000	-	5,000
Repairs to OH Line Transformers	E742.610	6,948	1,662	37	-	-	8,000	-	8,000
Repairs Underground Line Trans.	E742.620	381	10,949	9,357	641	1,292	5,000	1,121	5,000
Repairs to OH Services	E742.710	14,520	14,936	9,275	5,963	4,068	10,000	5,723	10,000
Repairs to Underground Services	E742.720	899	4,987	463	441	6,574	4,500	1,995	4,500
Test Consumers' Meters	E742.810	7,693	25,078	30,213	22,601	3,045	10,000	2,441	10,000
Repair Consumers' Meters	E742.820	3,230	10,839	9,892	14,301	7,982	9,000	9,000	9,000
DEPRECIATION Dist. Prop.	E743.000	150,484	154,559	168,298	171,283	174,461	171,400	180,176	181,000
TOTAL DISTRIBUTION		\$ 500,203	\$ 578,123	\$ 703,797	\$ 673,024	\$ 556,288	\$ 811,157	\$ 544,635	\$ 701,708
STREET LIGHTING									
Operation Overhead Signal Sys.	E751.200	-	191	(860)	420	-	200	-	200
Op. Overhead Street Lights	E751.210	672	3,458	945	2,650	5,349	6,000	3,052	6,000
Op. Underground Street Lights	E751.220	632	1,175	4,687	21,694	3,061	10,000	5,119	10,000
Repairs Overhead Street Lights	E752.100	8,442	7,705	12,030	13,851	11,810	15,000	14,601	15,000
Repairs Underground Street Lights	E752.200	7,544	11,154	21,985	15,935	10,692	18,000	6,142	18,000
DEPRECIATION Street Lights	E753.	16,482	23,611	19,005	20,041	20,049	20,500	20,594	20,700
TOTAL STREET LIGHTING		\$ 33,772	\$ 47,294	\$ 57,792	\$ 74,591	\$ 50,961	\$ 69,700	\$ 49,508	\$ 69,900

Village of Spencerport
2011-12 BUDGET

ELECTRIC FUND

ACCOUNT CODE	ACTUAL					Projected Projected		BUDGET	
	2005-06	2006-07	2007-08	2008-09	2009-10	Budget 10-11	Proj. 10-11	Budget 11-12	
CONSUMER ACCOUNTING									
Meter Reading	E761.220	18,583	23,019	20,511	18,826	19,142	12,210	40,107	36,000
Collecting	E761.230	2,901	8,346	2,431	2,863	868	4,000	2,700	3,000
Consumer Billing & Acct.	E761.300	11,078	14,079	12,824	13,016	12,586	14,000	14,000	18,000
Support Salaries	E761.301	25,106	54,966	58,099	65,455	40,150	74,032	69,667	74,783
TOTAL CONSUMER ACCOUNTING		\$ 57,668	\$ 100,410	\$ 93,865	\$ 100,160	\$ 72,746	\$ 104,242	\$ 126,474	\$ 131,783
SALES									
Jobbing for Village	E772.000	567	2,711	10,393	3,729	-	2,000	148	2,000
TOTAL SALES		\$ 567	\$ 2,711	\$ 10,393	\$ 3,729	\$ -	\$ 2,000	\$ 148	\$ 2,000
GENERAL OFFICE EXPENSE									
Board Salaries	E781.101	9,944	10,384	10,960	11,795	11,720	11,954	11,720	12,075
Treasury & Accounting	E781.200	181	1,125	168	2,055	158	-	-	-
Administrative Salaries	E781.201	68,862	45,835	45,956	50,946	66,210	34,794	51,470	35,141
Software & Training	E781.209	-	-	-	-	1,500	10,000	4,000	8,000
Computer Hardware	E781.211	-	-	440	-	-	6,000	3,000	4,000
Bill Printing	E781.212	-	-	-	-	-	-	-	-
Law Department	E781.300	-	98	1,568	2,460	4,238	10,000	849	10,000
Other General Office Supplies	E781.500	22,923	20,382	16,070	16,084	16,757	20,000	14,000	20,000
Management Service (BST)	E782.000	-	9,690	29,500	6,995	9,170	10,000	25,000	10,000
Insurance, Injuries & Damages	E783.100	31,078	25,050	27,395	24,330	22,937	31,576	22,937	22,651
Regulatory Comm Expense	E784.000	7,153	4,104	8,782	7,553	69,482	63,300	51,478	51,479
Other General Expense Vac./Sick	E785.100	32,749	43,730	34,840	49,367	48,909	44,678	44,225	32,732
Training & Education	E785.101	52,750	77,276	54,543	57,803	59,914	50,000	50,000	50,000
State Retirement	E785.102	43,143	39,567	38,036	38,018	36,326	61,080	36,324	123,095
Social Security	E785.103	32,971	37,924	34,740	38,089	39,050	42,222	42,563	36,104
Workers Comp.	E785.104	13,426	26,560	19,451	12,794	17,089	23,352	19,549	20,800
Disability Insurance	E785.105	309	252	-	300	(69)	998	825	920
Hospital & Medical Insurance	E785.106	97,953	90,851	82,574	93,184	135,151	114,572	97,244	119,830
Medical Reimbursement	E785.107	-	-	-	-	-	-	-	-
CDL/EAP Programs	E785.108	468	646	498	532	776	1,000	1,000	1,000
Small Medical Claims	E785.109	333	99	-	93	-	800	200	1,120
Safety/OSHA	E785.110	12,366	16,931	36,465	28,259	24,051	20,000	20,000	20,000
Unemployment Insurance	E785.111	-	1,371	-	4,329	7,146	8,988	6,976	8,560
Post Retirement Change in Liab	E785.112	-	-	-	-	28,100	-	-	-
Miscellaneous General Expense	E785.200	115,815	110,044	53,344	87,132	42,773	66,000	41,198	66,000
Oper Municipality Holiday Events - Ci	E785.201	-	-	-	-	-	-	-	-
Oper Municipality Seasonal Events -	E785.202	-	-	-	-	(1,252)	-	-	-
Oper Municipality Community Outrea	E785.203	-	-	-	-	5,521	15,000	1,927	15,000
Maintenance of Municipal Facilities	E785.204	-	-	-	-	11,357	4,000	2,965	4,000
Repairs to General Property	E787.000	-	-	952	-	-	-	-	-
DEPRECIATION General Property	E788.000	27,747	33,152	28,641	23,523	23,287	23,700	24,177	24,500
Misc Expenses Transferred	E792.000	(262,422)	(298,243)	(274,984)	(247,156)	(242,715)	(250,000)	(250,000)	(350,000)
TOTAL ADMINISTRATION/GENERAL		\$ 307,749	\$ 296,828	\$ 249,939	\$ 308,485	\$ 437,586	\$ 424,014	\$ 323,627	\$ 347,007
TOTAL OPERATING EXPENSE		\$ 2,595,370	\$ 2,731,668	\$ 3,058,439	\$ 3,000,811	\$ 2,728,188	\$ 3,246,499	\$ 2,841,982	\$ 2,913,461

Village of Spencerport
2011-12 BUDGET

ELECTRIC FUND

ACCOUNT CODE	ACTUAL					Projected Projected		BUDGET	
	2005-06	2006-07	2007-08	2008-09	2009-10	Budget 10-11	Proj. 10-11	Budget 11-12	
DEBT SERVICE									
Interest on Long Term Debt	E451.	-	2,700	1,575	19,382	23,011	19,510	28,833	20,784
Misc Interest Deductions	E452.	14,008	27,566	31,870	552	2,506	600	600	650
Interest Deductions Attic Insulation	E452.100						-	275	370
TOTAL DEBT SERVICE		\$ 14,008	\$ 30,266	\$ 33,445	\$ 19,934	\$ 25,517	\$ 20,110	\$ 29,708	\$ 21,804
NON-OPERATING EXPENSE									
Real Property Taxes	E403.000	19,644	20,469	21,346	25,204	34,015	39,000	39,000	40,000
Uncollectible Revenue	E404.000	17,962	15,907	16,096	15,550	20,000	20,000	19,314	20,000
Contract Appr/From Income- IEEP	E459.000	67,161	67,046	65,343	62,226	67,302	63,628	62,000	63,500
Contract Appr/From Income - Hybrid	E459.100	-	-	-	-	1,604	-	9,626	9,626
Contract Appr/From Income - Insul	E459.200	-	-	-	-	-	-	7,775	13,405
Misc. Amortization	E456.000				(33,728)	(33,728)	-	(33,728)	(33,728)
Prior Year Expense Account	E9997.900					6,291	-	-	-
TOTAL NON-OPERATING EXPENSE		\$ 104,767	\$ 103,422	\$ 102,785	\$ 69,252	\$ 95,484	\$ 122,628	\$ 103,987	\$ 112,803
TOTAL EXPENSES		\$ 2,714,145	\$ 2,865,356	\$ 3,194,669	\$ 3,089,997	\$ 2,849,189	\$ 3,389,237	\$ 2,975,677	\$ 3,048,068
		\$ 2,714,145	\$ 2,865,356	\$ 3,194,669	\$ 3,089,997	\$ 2,849,189	\$ 3,389,237	\$ 2,975,677	\$ 3,048,068
SURPLUS (ACCOUNT 281) BEGINNING		\$ 3,325,454	\$ 3,517,933	\$ 3,364,344	\$ 2,991,148	\$ 2,997,150	\$ 3,214,205	\$ 2,988,327	\$ 3,089,233
TOTAL REVENUES		\$ 2,772,393	\$ 2,711,847	\$ 2,986,588	\$ 3,095,999	\$ 2,840,366	\$ 3,096,283	\$ 3,076,583	\$ 2,850,853
TOTAL EXPENSES		\$ 2,714,145	\$ 2,865,356	\$ 3,194,669	\$ 3,089,997	\$ 2,849,189	\$ 3,389,237	\$ 2,975,677	\$ 3,048,068
Change From Year's Operations		\$ 58,248	\$ (153,509)	\$ (208,081)	\$ 6,002	\$ (8,823)	\$ (292,954)	\$ 100,906	\$ (197,215)
Adjustments		\$ (3)	\$ (80)	\$ (165,115)					
SURPLUS (ACCOUNT 281) ENDING		\$ 3,383,699	\$ 3,364,344	\$ 2,991,148	\$ 2,997,150	\$ 2,988,327	\$ 2,921,251	\$ 3,089,233	\$ 2,892,018
Cash Flow Summary:									
Change From Year's Operations		\$ 58,248	\$ (153,509)	\$ (208,081)	\$ 6,002	\$ (8,823)	\$ (292,954)	\$ 100,906	\$ (197,215)
Subtract Non-Expense Cash Out Flow:						\$ 900			
MAJOR EQUIPMENT W/S	E3xx.xxx						\$ 134,000		
Office Equipment	E381				\$ 722	\$ 9,310			2,142
Capitalized Equipment	E384				\$ 98,672	\$ -			90,000
Capitalized Equipment	E387				\$ 24,380	\$ -			29,000
NOTES PAYABLE - Principal	E243				\$ 87,700	\$ 97,700	\$ 97,700		102,700
Materials & Supplies Increase/(Decrease)	E123				\$ (5,819)	\$ -			14,784
Interfund Debt - Due to GF Payment	E630				\$ 168,959	\$ 57,000	\$ 57,000		57,000
Serial Bond Principal	E243				\$ 124,900	\$ 97,700	\$ 97,700		102,700
Add Back Non-Cash Expense									
Offset E456 MISC AMORTIZATION (NON-CASH)					\$ 33,728	\$ -	\$ 33,728		33,728
Offset DEPRECIATION (NON-CASH)		\$ 221,399	\$ 238,767	\$ 245,208	\$ 244,823	\$ 249,713	\$ 249,300	\$ 258,164	\$ 261,200
NET CASH FLOW		\$279,647	\$85,258	\$37,127	\$250,825	-\$224,896	-\$305,364	\$6,398	-\$300,613

Village of Spencerport
2011-12 BUDGET

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	CAPITAL	DEBT REMAINING 05/31/12
GENERAL	06/17/11	First Niagara Bank	Street Reconstruction \$145,000	BAN	1.75%	06/18/2010 06/17/2011	\$ 99,531	\$ 97,000	\$ 2,531	\$ 99,531			\$ 48,000	\$ -
	08/15/11	JPMorgan/Chase	2008 Consolidated Serial Bond \$1,082,000	SB	3.25%	2/15/2008 02/15/2019	\$ 11,969		\$ 11,969	\$ 11,969				\$ -
	10/20/11	Greene County Commerical Bank	Recycling Truck \$145,000	BAN	1.47%	10/20/2010 10/20/2011	\$ 58,291	\$ 56,380	\$ 1,911	\$ 58,291			\$ 73,620	\$ -
	02/15/12	JPMorgan/Chase	2008 Consolidated Serial Bond \$1,082,000	SB	3.25%	2/15/2008 02/15/2019	\$ 129,269	\$ 117,300	\$ 11,969	\$ 129,269				\$ 617,800
SEWER	07/15/11	NYS EFC	Administrative Fee				\$ 16,325		\$ 16,325		\$ 16,325			\$ 155,132
	10/01/11	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 69,708		\$ 69,708		\$ 69,708			
	04/01/12	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 394,708	\$ 325,000	\$ 69,708		\$ 394,708			\$ 6,205,000
ELECTRIC	08/15/11	Wachovia Securities, LLC	2008 Consolidated Serial Bond \$723,000	SB	3.25%	2/15/2008 02/15/2021	\$ 7,392		\$ 7,392			\$ 7,392		\$ -
	02/15/12	Wachovia Securities, LLC	2008 Consolidated Serial Bond \$723,000	SB	3.25%	2/15/2008 02/15/2021	\$ 110,092	\$ 102,700	\$ 7,392			\$ 110,092		\$ 347,200
TOTAL DEBT SERVICE							\$ 897,285	\$ 698,380	\$ 198,905	\$ 299,060	\$ 480,741	\$ 117,484	\$ 121,620	\$ 7,325,132

	\$ 897,285		\$ 141,238		\$ 464,416		\$ 117,484
	\$ 897,285						
	\$ 897,285						
		SB PRINCIPAL	A9710.6	\$ 117,300			
		SB INTEREST	A9710.7	\$ 23,938			
		BAN Principal Rec	A9730.6	\$ 56,380	Recycle	H9730.600	\$ 73,620
		BAN Principal Str	A9730.6	\$ 97,000	Streets	H9730.600	\$ 48,000
		BAN Interest Recy	A9730.7	\$ 1,911			
		BAN Interest Stre	A9730.7	\$ 2,531			
		BAN PRINCIPAL	G9730.6	\$ -			
		BAN INTEREST	G9730.7	\$ -			
		SB ADMIN FEES		\$ 16,325			
		SB PRINCIPAL	G9710.6	\$ 325,000			
		SB INTEREST	G9710.7	\$ 139,416			
		SB PRINCIPAL	E243	\$ 102,700			
		SB INTEREST	E451	\$ 14,784			
		BAN PRINCIPAL	E243	\$ -			
		BAN INTEREST	E452	\$ -			

SRF Bonds	\$ 480,741.00
Consolidated 2008	\$ 257,368.78
TOTAL DS	\$ 738,109.78

Village of Spencerport
2011-12 BUDGET

RESERVE FUNDS

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	0.50% <u>2011-12</u>			ESTIMATED
	05/31/2005	05/31/2006	05/31/2007	05/31/2008	05/31/2009	05/31/2010	05/31/2011	Interest	Trans. IN	Expenses	05/31/2012
General Reserve	\$ 505,450	\$ 420,468	\$ 402,074	\$ 426,491	\$ 433,633	\$ 352,021	353,781	1,769			\$ 355,550
Streets & Pavement	\$ 44,198	\$ 9,467	\$ 9,925	\$ 10,294	\$ 10,463	\$ 10,521	10,574	53			\$ 10,627
Computer Reserve	\$ 79,295	\$ 82,231	\$ 72,776	\$ 75,479	\$ 76,751	\$ 77,178	77,564	388		33,000.0	\$ 44,952
GF Equipment Reserve						\$ 33,690	33,858	169	100,000.0		\$ 134,027
Sewer Reserve	\$ 289,071	\$ 268,465	\$ 297,454	\$ 308,504	\$ 313,664	\$ 279,255	280,651	1,403			\$ 282,054
SF Equipment Reserve						\$ 22,920	23,035	115			\$ 23,150
Electric Depreciation	\$ 31,855	\$ 33,035	\$ 34,631	\$ 35,918	\$ 36,516	\$ 36,719	36,903	185			\$ 37,088
Totals	\$ 949,869	\$ 813,666	\$ 816,860	\$ 856,686	\$ 871,027	\$ 812,304	816,366	4,082	100,000.0	33,000.0	\$ 887,448

816,366

\$ 887,448

2011-12 Changes to Reserve:

Computer Reserve: Use \$13,000 for new phone system

Computer Reserve: Use \$20,000 for new computer hardware for Village

GF Equipment Reserve: Add \$100,000 in recognition of deferral of purchase of replacement for Packer #12

Village of Spencerport
2011-2012 BUDGET

MAJOR EQUIPMENT/PROJECT EXPENSE

Projects	Sponsor DH/VB	Multi Year Y/N	Total Cost	General Fund		Sewer Fund		Electric Fund		Capital Fund		Total
				Account	Amount	Account	Amount	Account	Amount	Account	Amount	
Dock - engineering (2011) - labor	JS	Y	192,000	A9950.900	70,750					H	192,000	262,750
Harris Software Server Replacement	JS		20,000	A1680.211	20,000							20,000
New Telephone System	JS		13,100	A1650.200	13,100							13,100
Administration Bldg Upgrades	JS	N	5,100	A1620.200	2,346	G8120.200	612	E0381.000	2,142			5,100
Canal/Eco Park research & planning	JL/CNE	Y	8,000	A7110.200	8,000							8,000
Screen Electric Substation	CNE/OM		5,000	A7110.200	5,000							5,000
Comprehensive Plan Consolidation	CNE		7,500	A8020.400	7,500							7,500
Solar Wind Energy Assessment	CNE	Y	-									-
Streets/Roads Program - Roads	TW		142,000	A5110.400	89,556							89,556
Streets/Roads Program - Drainage	TW			A8540.400	52,444							52,444
Engineer work for Brockport Rd	TW		25,000	A5110.400	25,000							25,000
Sanitary Sewer Slip Lining	TW		144,000			G8120.400	144,000					144,000
Replace Leaf Machine	TW		34,500	A8160.200	34,500							34,500
Sidewalks Program	TW		27,600	A5410.200	27,600							27,600
New Railing & Paint Gazebo	TW		13,000	A7110.400	13,000							13,000
Replace trim & Paint Pavillion	TW		5,700	A7110.400	5,700							5,700
Lyell Ave Highway Project	OM		40,000					E0384.000	40,000			40,000
Itron Meter Replacements	OM	Y	24,000					E0387.000	24,000			24,000
3 Three Phase Padmount Transf	OM		18,000					E0384.000	18,000			18,000
Parkview Center - SME	OM	Y	15,000					E0384.000	15,000			15,000
Crossroad Apartment Rebuild	OM	Y	10,000					E0384.000	10,000			10,000
Brockport Road Townhouses	OM		7,000					E0384.000	7,000			7,000
Standby Generator	OM		5,000					E0387.000	5,000			5,000
Total			761,500		374,496		144,612		121,142		192,000	832,250

MISCELLANEOUS RELATED REVENUES:

Total Revenue		General Fund		Sewer Fund		Electric Fund		Capital Fund		Total		
		Account	Amount	Account	Amount	Account	Amount	Account	Amount			
Interfund Transfer from GF: Dock Project	JS		70,750							70,750	70,750	
Grants: Dock Project	JS		121,250							121,250	121,250	
Interfund Transfer from Trust - Gazebo	JS	A5031.000	13,000								13,000	
CHIPS	TW	A3501.000	42,000								42,000	
Trade/sale of old Leaf Machine	TW	A2665.000	2,000								2,000	
IIEP	OM		?								-	
Total			249,000		57,000		-		-		192,000	249,000

Village of Spencerport
2011-12 BUDGET

Village of Spencerport, NY
Vehicle Replacement Schedule
Revised: 02/25/2011

Scenario:				Plan for Calculation													
Description of Work	Unit #	Vehicle Description	YR Last Purch	Scenario Choice	Trade Life	Gross Cost	Net Cost	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Building Inspect	20	2006 Ford Escape Hybrid 4X4	2006	2	10	27000	15000	-	-	-	-	-	15,000	-	-	-	-
-	-	-	0	0		0	na	-	-	-	-	-	-	-	-	-	-
D.P.W	1	2007 Dodge Dakota pick up	2007	1	8	30000	17000	-	-	-	-	17,000	-	-	-	-	-
Parks	27	2000 Ford F150 4x4 Mechanics	2000	3	15	13000	12000	-	-	-	-	12,000	-	-	-	-	-
-	-	-	0	0		0	na	-	-	-	-	-	-	-	-	-	-
D.P.W	5	2007 International Dump Truck	2007	2	11	165000	130000	-	-	-	-	-	-	-	130,000	-	-
D.P.W	6	2007 Sterling 6 wheel Dump trk	2007	2	9	165000	127000	-	-	-	-	-	127,000	-	-	-	-
D.P.W	7	2000 Sterling 6 Wheel Dump	2000	3	14	165000	150000	-	-	-	150,000	-	-	-	-	-	-
D.P.W	9	2007 Ford F550 1 Ton Dump	2007	1	6	52000	37000	-	-	37,000	-	-	-	-	-	37,000	-
Parks	10	2001 Ford F550 1 Ton Dump	2001	3	12	15000	15000	-	-	15,000	-	-	-	-	-	-	-
D.P.W	15	2007 Ford F350 1 Ton Dump	2007	1	6	52000	37000	-	-	37,000	-	-	-	-	-	37,000	-
D.P.W	16	2009 Ford P/U F450 Dump	2009	1	6	52000	32000	-	-	-	-	32,000	-	-	-	-	-
D.P.W new	21	2010 DPW Backhoe	2010	2	12	83000	58000	-	-	-	-	-	-	-	-	-	-
D.P.W	22	2009 Caterpillar (Case) Loader	2009	2	12	130000	80000	-	-	-	-	-	-	-	-	-	-
D.P.W	Lease	2010 S205 BOB CAT lease/own	Lease	2	0	0	0	-	-	-	-	-	-	-	-	-	-
Parks	24	2010 John Deere Tractor	2010	1	7	33000	8000	-	-	-	-	-	-	8,000	-	-	-
-	-	-	0	0		0	na	-	-	-	-	-	-	-	-	-	-
Parks Van	26	2007 GMC Cube Van	2007	2	9	38000	23000	-	-	-	-	-	23,000	-	-	-	-
Recycling	19	2008 International Recycler	2008	2	10	147000	72000	-	-	-	-	-	-	-	72,000	-	-
Refuse	12	2002 Sterling Condor packer	2002	3	12	225000	200000	-	-	-	185,000	-	-	-	-	-	-
Refuse	18	2007 International Packer	2007	2	11	225000	185000	-	-	-	-	-	-	-	185,000	-	-
Sewer	11	1999 Sterling Flush Tank Truck	1999	3	17	185000	150000	-	-	-	-	-	150,000	-	-	-	-
Street Clean	14	2007 Freightliner St Sweeper	2007	2	12	165000	90000	-	-	-	-	-	-	-	-	90,000	-
Leaf pick up	A	1996 Leaf Machine	1996	3	16	34500	32500	-	32,500	-	-	-	-	-	-	-	-
Leaf pick up	B	1998 Leaf Machine	1998	3	15	34500	31500	-	-	31,500	-	-	-	-	-	-	-
-	-	-	0	0		0	na	-	-	-	-	-	-	-	-	-	-
SME	2	2010 Ford Escape Hybrid 4*4	2010	3	8	29000	23000	-	-	-	-	-	-	-	23,000	-	-
SME	3	2006 Freightliner Bucket Truck	2006	3	19	185000	155000	-	-	-	-	-	-	-	-	-	-
SME	8	2001 Ford F250 P/U 4*4	2001	3	16	30000	28000	-	-	-	-	-	-	28,000	-	-	-
SME	13	2001 Ford F650 Bucket Truck	2001	3	14	150000	125000	-	-	-	-	125,000	-	-	-	-	-
SME	23	1995 Freightliner Line Truck	1995	3	25	165000	140000	-	-	-	-	-	-	-	-	-	140,000
SME	25	1998 John Deere Backhoe	1998	3	22	83000	73000	-	-	-	-	-	-	-	-	-	73,000
SME	4	2004 1 ton dump Ford F350	2004	1	10	52000	0	-	-	-	-	-	-	-	-	-	-
Elec. Chase Tru	-	-	0	0		0	na	-	-	-	-	-	-	-	-	-	-
-	17	-	0			0	na	-	-	-	-	-	-	-	-	-	-
Total cost for Fiscal Year (All Funds)							2,031,000	-	32,500	120,500	335,000	186,000	315,000	36,000	410,000	164,000	213,000

Village of Spencerport
2011-12 BUDGET

INSURANCE AND BENEFITS ALLOCATION WORKSHEET

POLICY/COVERAGE:	<i>Budget</i>					<i>Salary % Distribution By Fund</i>					
	<i>2007-08</i>	<i>2008-09</i>	<i>2009-10</i>	<i>2010-11</i>	<i>2011-12</i>	49.0%		11.0%		40.0%	
	General		Sewer		Electric						
SMP (Special Multi-Peril)	64,561	63,288	66,441	68,115	52,000	A1910.402	25,480.0	G1910.402	5,720.0	E783.100	20,800.0
Crime Coverage	800	800	800	823	628	A1910.403	308.0	G1910.403	69.0	E783.100	251.0
Public Officials	6,905	6,100	6,100	6,245	4,000	A1910.400	1,960.0	G1910.400	440.0	E783.100	1,600.0
TOTAL	\$ 72,266	\$ 70,188	\$ 73,341	\$ 75,182	\$ 56,628		\$ 27,748.0		\$ 6,229.0		\$ 22,651.0
							\$ 27,748.0		\$ 6,229.0		\$ 22,651.0
Employee Benefits Insurance											
Workers Compensation	\$ 64,000	44,004	47,392	55,600	52,000	A9040.800	25,480.0	G9040.800	5,720.0	E785.104	20,800.0
Disability Insurance	1,680	1,800	2,000	2,376	2,300	A9055.800	1,127.0	G9055.800	253.0	E785.105	920.0
Unemployment Insurance		19,000	17,000	21,400	21,400	A9050.800	10,486.0	G9050.800	2,354.0	E785.111	8,560.0
TOTAL	\$ 65,680	\$ 64,804	\$ 66,392	\$ 79,376	\$ 75,700		37,093.0		8,327.0		30,280.0
							37,093.0		8,327.0		30,280.0
Other Employee Benefits											
Retirement	97,529	90,602	88,597	150,251	238,470	A9010.800	94,223.0	G9010.800	21,152.0	E785.102	123,095.0
Accrued Benefits	511	257	-	-	-	A9189.801	-	G9189.801	-	E785.107	-
Small Medical Claims	-	93	84	2,750	2,800	A9089.802	1,372.0	G9189.802	308.0	E785.109	1,120.0
CDL/EAP Program	1,863	1,645	2,395	3,300	2,500	A9189.803	1,225.0	G9189.803	275.0	E785.108	1,000.0
TOTAL	\$ 99,903	\$ 70,188	\$ 91,076	\$ 75,182	\$ 243,770		\$ 96,820.0		\$ 21,735.0		\$ 125,215.0

Special Early Retirement One time Payment : \$ 46,178

Village of Spencerport
2011-12 BUDGET

SALARY AND BENEFITS

