VILLAGE OF SPENCERPORT

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

Adopted

04/02/2014

2014-2015 BUDGET

For Fiscal Year

Beginning June 1, 2014

and

Ending May 31, 2015

Mayor Joyce Lobene

Trustee Glenn Granger

Trustee Charles Hopson

Trustee Carol J. Nellis-Ewell

Trustee Gary Penders

Clerk Jacqueline Sullivan

Treasurer Karen Kimbler

Superintendent Of Public Works Thomas West

Electric Superintendent Owen McIntee

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BUDGET SUMMARY

	-960	-962 PLUS	-510 LESS	-599 LESS	-511 LESS	-510/1001 =			
	Appropriations	Other Budgetary Provisions (Appropriated to Reserves)	Estimated Revenues (Excl. Taxes or Units, Incl. PILOTs)	Appropriated Unreserved Fund Balance	Appropriated Reserved Fund Balance	Amount to be Raised by :	Taxable Assessed Valuation	Rounded Tax Rate per $1,000 Assessed Value	Utility Rates
						Property Tax			
A - GENERAL FUND	$ 2,221,722	$ 32,000	$ 1,263,183	$ 351,039	$ -	$ 639,500	$181,161,508	$3.5300	
A2131/A8161.0 Recycle	$ 58,967	$ 15,000	$ 3,130	$ -	$ -	$ 70,837	1,436	Units	$49.33
	$ 2,280,689	$ 47,000	$ 1,266,313	$ 351,039	$ -	$ 710,337	UNITS:		
			-						
G - SEWER FUND						Sewer Units			
Debt Service Charges	$ 458,630		$ 18,500	$ 40,430		$ 399,700	2,994	Hook Up =	$133.50
Operating Charges	$ 516,395	$ 45,000	$ 56,190	$ 61,188	$ -	$ 444,017	159,146	/M Gal.=	$2.790
	$ 975,025	$ 45,000	$ 74,690	$ 101,618	$ -	$ 843,717			
			Loss/ (Gain) on Operations			Metered Sales	KWH	Sales	
E- ELECTRIC FUND	$ 3,230,163	$ -	$ 5,300	$ (98,167)	$ -	$ 3,323,030	68,125,835	$ / kwh =	$0.0488
TOTAL ALL FUNDS	$ 6,485,877	$ 92,000	$ 1,346,303	$ 354,490	$ -	$ 4,877,084			

** Deadline Dates **

December 20, 2013	Budget Officer to notify heads of Administrative Units to prepare estimates.
January 24, 2014	Heads of Administrative Units to submit estimates to Budget Officer.
March 19, 2014	Budget Officer to file Tentative Budget with Clerk.
March 19, 2014	Clerk to present Tentative Budget to Board.
March 23, 2014	Clerk to publish Notice of Budget Hearing.
April 2, 2014	**PUBLIC HEARING (7:00 PM)**
April 2, 2014	**BOARD ADOPTS BUDGET** and Salary & Wage schedule.

PROJECTED FUND BALANCE
& APPROPRIATED FOR BUDGET YEAR

Fund	Code	Beginning Fund Balance -909 05/31/13	2013-14 Projected REVENUES	2013-14 Projected EXPENSES	-889 Reserved	UNRESERVED FUND BALANCE -909 05/31/14	2014-15 Appropriated -599	2014-15 Unappropriated -911	% Appro-priated
GENERAL	A	$ 1,815,672	$ 1,958,660	$ 2,241,427	$ 609,117	$ 923,788	$ 351,039	$ 572,749	38%
SEWER	G	$ 765,708	$ 967,670	$ 908,354	$ 255,274	$ 569,750	$ 101,618	$ 468,132	18%
ELECTRIC	E	$ 3,312,885	$ 3,494,482	$ 3,226,349	$ 85	$ 3,580,933	$ (98,167)	$ 3,679,099	-3%
TOTALS		$ 5,894,264	$ 6,420,812	$ 6,376,130	$ 864,476	$ 5,074,471	$ 354,490	$ 4,719,980	7%

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

Summary

	2013-14		2014-15		Increase/ (Decrease)	
	Rate	$	Rate	$	$	%
General Fund						
Tax Rate	$ 3.47		$ 3.53			
Tax on $100K home		347		353	6	1.7%
Recycle Charge per Unit		50		49	(0)	-0.8%
Total General Fund Tax Bill		397		402	6	1.4%
Sewer Fund						
Operations Charges $/K gallons	$ 2.69		$ 2.79			
on average 49K gallons usage		132		137	5	3.7%
Capital Charges per Unit		140		134	(7)	-4.7%
Total average Sewer Charges		272		270	(2)	-0.6%
Total Change to Annual Bill		669		673	4	0.6%

Comparison of Total Appropriations for NYS Tax Cap

	2013-14 Tax Levy $	2014-15 Tax Levy $	Increase/ (Decrease) $	Increase/ (Decrease) %
General Fund				
Tax Rate	632,668	639,500	6,832	1.1%
PILOT (COMIDA)	4,135	4,135	0	0.0%
Recycle Charge	69,212	70,837	1,625	2.3%
Total average General Charges	706,015	714,472	8,457	1.2%
Sewer Fund				
O&M Charge (Residents)	247,090	258,170	11,080	4.5%
Capital Charge (Residents)	253,649	243,371	(10,278)	-4.1%
Total average Sewer Charges	500,739	501,541	802	0.2%
Total Appropriations On Tax Bill:	**1,206,754**	**1,216,013**	**9,259**	**0.8%**

Calculated Tax Cap:	1,243,500	36,746	3.05%
Amount over/(Under) Tax Cap:	(27,487)	(27,487)	-2.28%

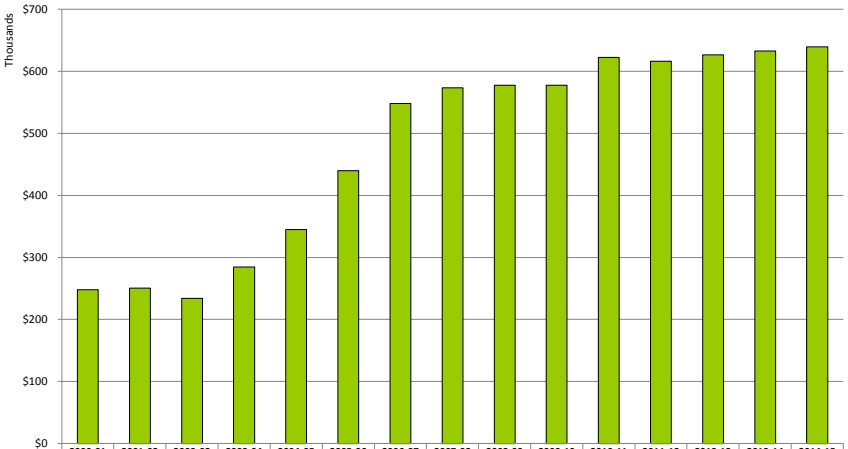
TAX HISTORY

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		$ 616,019	$ 3.39	$ 181,716,394	100.00%	181,716,394	$ 3.39
2012-13		$ 626,562	$ 3.45	$ 181,612,132	100.00%	181,612,132	$ 3.45
2013-14		$ 632,870	$ 3.47	$ 182,125,049	100.00%	182,125,049	$ 3.47
2014-15	**B**	$ 639,500	$ 3.53	**$ 181,161,508**	100.00%	181,161,508	**$ 3.53**

NOTES: (B) Budget

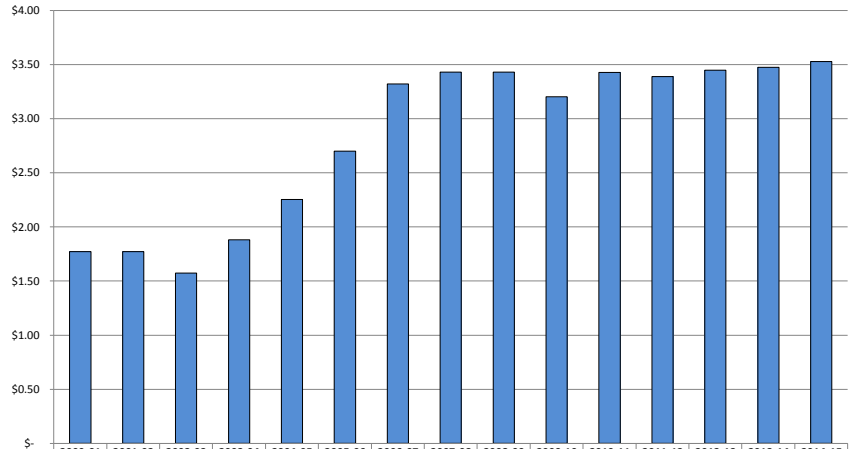
5-Year Average	***$***	***181,612,936***
2% Tax limit	***$***	***3,632,259***
7% Debt Limit	***$***	***12,712,906***

TAX LEVY HISTORY



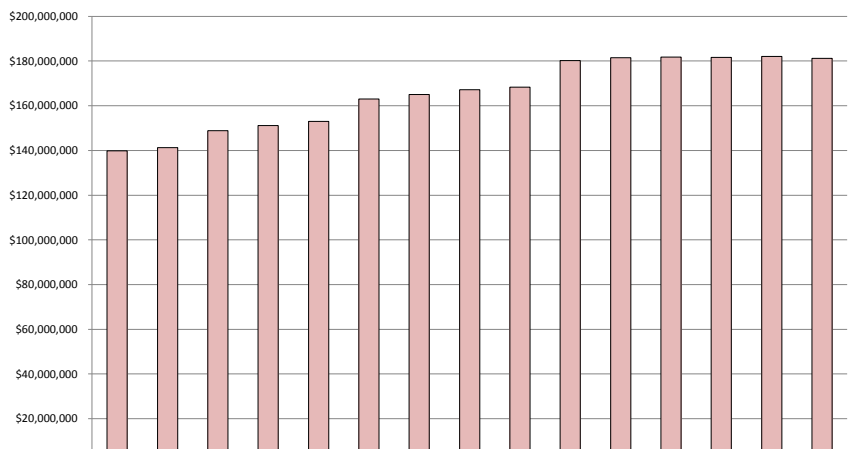
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
TAX LEVY	$247,754	$250,480	$234,113	$284,650	$344,781	$440,054	$548,132	$573,567	$577,388	$577,358	$622,229	$616,019	$626,562	$632,870	$639,500

TAX RATES / THOUSAND ASSESSED VALUE



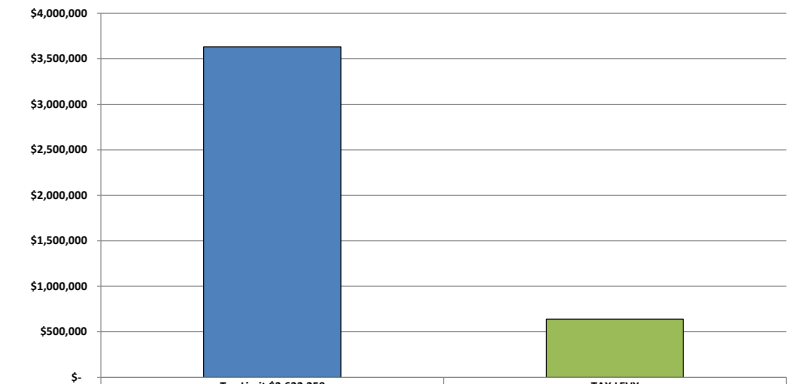
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Tax Rate	$1.77	$1.77	$1.57	$1.88	$2.25	$2.70	$3.32	$3.43	$3.43	$3.20	$3.43	$3.39	$3.45	$3.47	$3.53

TAXABLE ASSESSED VALUE



	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Taxable	$139,819,	$141,325,	$148,859,	$151,184,	$152,996,	$162,983,	$164,960,	$167,221,	$168,334,	$180,199,	$181,449,	$181,716,	$181,612,	$182,125,	$181,161,

2% CONSTITUTIONAL TAX LIMIT



	Tax Limit $3,632,259	TAX LEVY
Tax Levy		$639,500
Exclusions	$-	
2% of 5-Yr. E.V.	$3,632,259	

GENERAL FUND TAX RATE CALCULATION

ALL OTHER PARCELS Taxable Assessed Valuation	$	181,161,508	A
Other Adjustments:			B
Combined Assessed Valuation =	$	181,161,508	C

BUDGET					Forecast Balance End of Current Year	
Budgeted Expenditures A960 =	$	2,280,689				
Plus Other Budgetary Provisions A962 =	$	47,000				
Less: Est. Revenues (Excluding Tax) =	$	(1,333,015)				
Less: Appropriated UNRESERVED Fund Balance A599 =	$	(351,039)	-38%		$	923,788
Less: Appropriated RESERVES Balance A511 =	$	-	0%		$	609,117
Less PILOT Payments =	$	(4,135)				
Taxes =	$	639,500	D		$	1,532,905

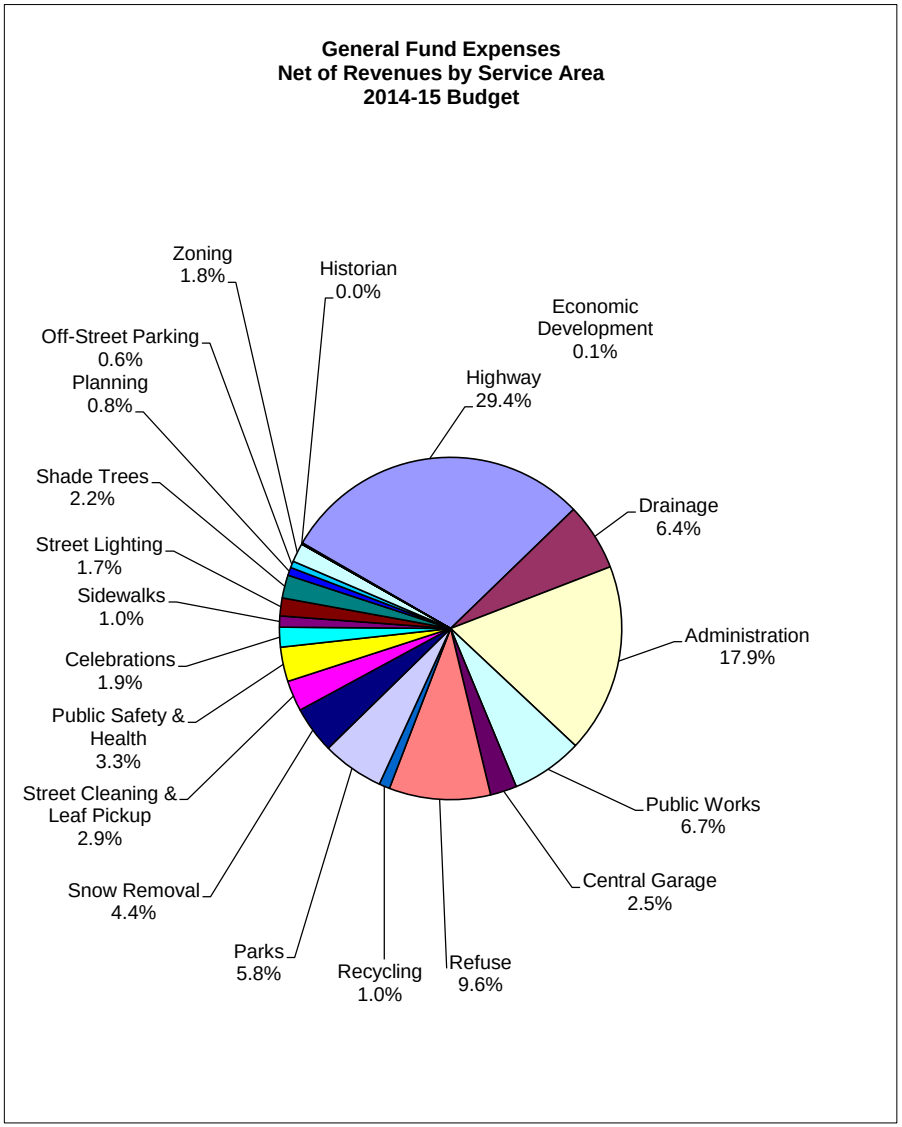
CALCULATIONS:

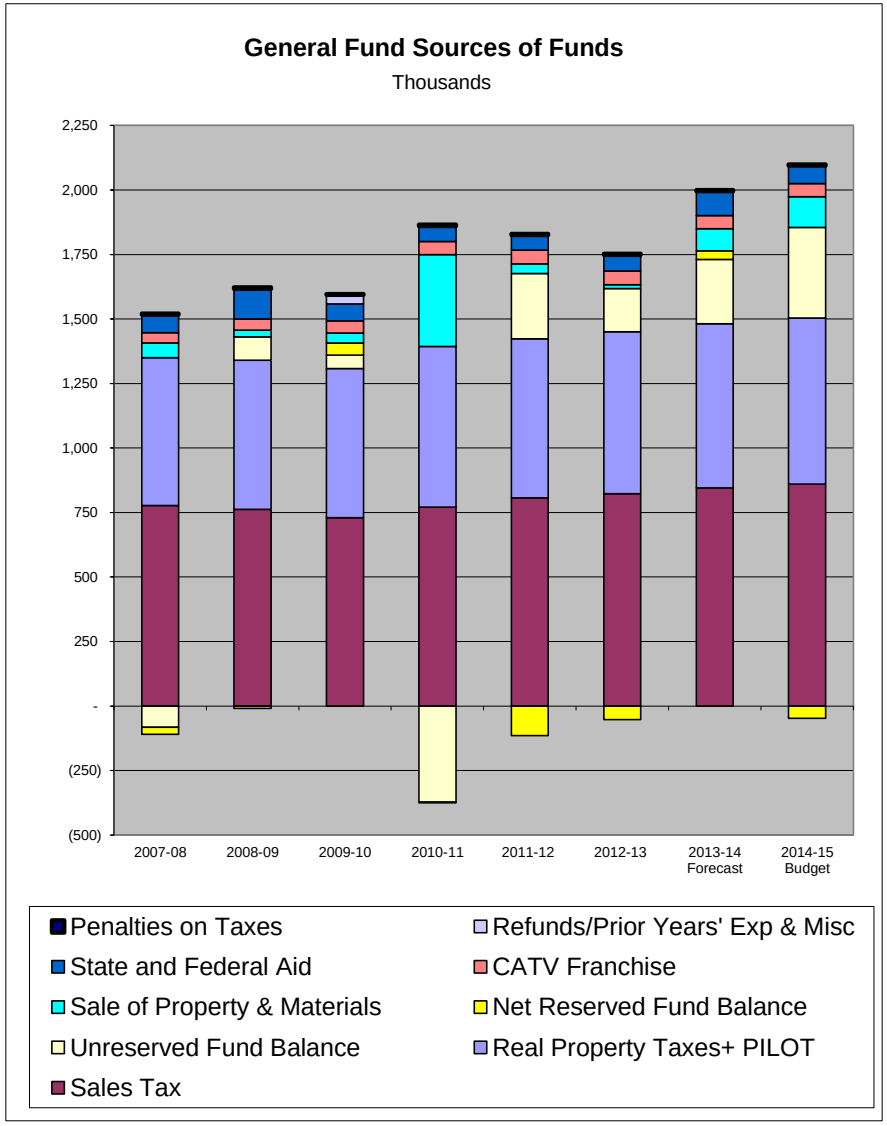
D/(C/1,000) = TAX RATE PER THOUSAND	$	3.47	= 2013-14
2013-14 TAX RATE:		3.53	E

101.7%
of prior year

A1001 REAL PROPERTY TAXES:

A /1,000	X	E			
$ 181,161,508	X	$ 3.5300	=	$ 639,500	G


General Fund Expenses
Net of Revenues by Service Area
2014-15 Budget
Zoning 1.8%
Historian 0.0%
Economic Development 0.1%
Off-Street Parking 0.6%
Planning 0.8%
Highway 29.4%
Shade Trees 2.2%
Drainage 6.4%
Street Lighting 1.7%
Sidewalks 1.0%
Administration 17.9%
Celebrations 1.9%
Public Safety & Health 3.3%
Street Cleaning & Leaf Pickup 2.9%
Public Works 6.7%
Central Garage 2.5%
Snow Removal 4.4%
Parks 5.8%
Recycling 1.0%
Refuse 9.6%


General Fund Sources of Funds
Thousands
2,250
2,000
1,750
1,500
1,250
1,000
750
500
250
-
(250)
(500)
2007-08
2008-09
2009-10
2010-11
2011-12
2012-13
2013-14 Forecast
2014-15 Budget
Penalties on Taxes
Refunds/Prior Years' Exp & Misc
State and Federal Aid
CATV Franchise
Sale of Property & Materials
Net Reserved Fund Balance
Unreserved Fund Balance
Real Property Taxes+ PILOT
Sales Tax

GENERAL FUND

								$ 181,161,508	REF: 2013-14 TAX RATE =		3.4700			
	Tax Rate	$3.21	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.47	Reduction needed to stay below Tax Cap:			$ (1,321)	TAX RATE		3.5300
	ACCOUNT					BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	Rate	2014-15	Rate	2014-15	Rate	
	Assessed Value	180,199,984	181,449,599	181,716,394	182,125,049	182,125,049	182,125,049	181,161,508	181,161,508	181,161,508	181161508	181,161,508	$ 3.53	
REVENUE:														
Real Property Taxes	A1001	578,358	622,235	615,712	626,686	631,974	632,668	639,500	$ 3.53		$ -	639,500.0	$ 3.53	
Total RP Taxes		578,358	622,235	615,712	626,686	631,974	632,668	639,500	$ 3.53	-	$ -	639,500.0	$ 3.53	
Payment in Lieu of Taxes	A1081	-				-	4,135	4,135	$ 0.02		$ -	4,135.0	$ 0.02	
Penalties on Taxes	A1090	4,318	5,598	5,267	5,802	5,000	4,614	5,000	$ 0.03		$ -	5,000.0	$ 0.03	
Total RP Tax Items		4,318	5,598	5,267	5,802	5,000	8,749	9,135	$ 0.05	-	$ -	9,135.0	$ 0.05	
Sales Tax	A1120	729,761	771,463	807,381	823,375	820,000	845,000	860,000	$ 4.75		$ -	860,000.0	$ 4.75	
CATV Franchise	A1170	47,145	51,038	52,953	53,464	54,900	51,368	51,368	$ 0.28		$ -	51,368.0	$ 0.28	
Total Non Prop. Tax Items		776,906	822,501	860,334	876,839	874,900	896,368	911,368	$ 5.03	-	$ -	911,368.0	$ 5.03	
Treasurer's Fees	A1230	1,294	1,616	1,180	1,021	1,000	2,500	1,000	$ 0.01		$ -	1,000.0	$ 0.01	
Safety Inspection Fees	A1560	5,075	2,750	2,050	7,485	3,000	10,000	4,000	$ 0.02		$ -	4,000.0	$ 0.02	
Other Health Income	A1689	-	4,583	-		-	-	-	$ -		$ -	-	$ -	
Public Works Services	A1710	2,142	584	13,466	6,435	2,500	6,000	5,000	$ 0.03		$ -	5,000.0	$ 0.03	
Recreation Fees	A2001	4,600	1,250	600	3,750	600	8,600	2,000	$ 0.01		$ -	2,000.0	$ 0.01	
Zoning Fees	A2110	1,140	855	375	475	500	550	500	$ 0.00		$ -	500.0	$ 0.00	
Planning Fees	A2115	4,900	11,211	1,785	8,810	2,500	6,000	6,000	$ 0.03		$ -	6,000.0	$ 0.03	
Refuse & Garbage Charges	A2130.000	-	2,641	1,558	3,734	-	-	-	$ -		$ -	-	$ -	
Refuse/ Resid Sales	A2130.100	308	462	499	1,158	500	744	750	$ 0.00		$ -	750.0	$ 0.00	
Refuse/Resid Misc(Monroe Co)	A2130.101	5,137	6,141	7,128	3,556	3,800	3,140	3,200	$ 0.02		$ -	3,200.0	$ 0.02	
Refuse/Bulk Sales	A2130.102	360	175	451	608	250	600	600	$ 0.00		$ -	600.0	$ 0.00	
Toter Sales	A2130.103	2,568	3,712	3,721	3,244	3,000	2,500	1,500	$ 0.01		$ -	1,500.0	$ 0.01	
Refuse/Comm Sales	A2130.200	29,487	24,834	36,685	28,513	28,000	32,000	36,000	$ 0.20		$ -	36,000.0	$ 0.20	
Refuse/Comm Penalties	A2130.201	77	54	96	82	100	50	25	$ 0.00		$ -	25.0	$ 0.00	
Recycling Charges	A2131	60,415	80,108	74,047	72,485	71,445	69,212	70,837	$ 0.39	-	$ -	70,837.0	$ 0.39	
Recycling - Blue Bins	A2131.100	130	91	223	192	100	150	100	$ 0.00		$ -	100.0	$ 0.00	
Total Departmental Income		117,633	141,067	143,864	141,548	117,295	142,046	131,512	$ 0.73	-	$ -	131,512.0	$ 0.73	
Interest Earnings	A2401	12,542	5,886	4,600	3,320	2,400	1,798	500	$ 0.00		$ -	500.0	$ 0.00	
Recycle Reserve Interest Earnings	A2401R REC				-	30	17	30	$ 0.00		$ -	30.0	$ -	
RESERVE Interest Earnings	A2401R	3,145	2,202	1,524	1,204	1,141	798	579	$ 0.00		$ -	579.0	$ -	
Rental of Real Property / Telecom	A2410.100	54,581	53,260	24,506	24,515	24,200	29,175	29,030	$ 0.16		$ -	29,030.0	$ 0.16	
Total Use of Money & Property		70,268	61,348	30,630	29,039	27,771	31,788	30,139	$ 0.17	-	$ -	30,139	$ 0.17	
Licenses	A2545	1,085	225	715	765	500	600	600	$ 0.00		$ -	600	$ 0.00	
Permits	A2590	11,699	4,451	7,248	8,141	5,000	8,000	8,000	$ 0.04		$ -	8,000	$ 0.04	
Total Licenses & Permits		12,784	4,676	7,963	8,906	5,500	8,600	8,600	$ 0.05	-	$ -	8,600	$ 0.05	
Fines/Forfeited Bail	A2610	950	725	405	210	400	400	400	$ 0.00		$ -	400	$ 0.00	
TOTAL FINES		950	725	405	210	400	400	400	$ 0.00	-	$ -	400	$ 0.00	
Sales of Scrap	A2650	4,773	2,988	6,784	2,883	3,000	2,000	2,000	$ 0.01		$ -	2,000	$ 0.01	
Sales of Recycle Scrap	A2651 Rec	-	-	6,431	3,249	4,000	3,000	3,000	$ 0.02		$ -	3,000	$ 0.02	
Sales of Real Property	A2660	-	338,404	-	-	-	-	-	$ -		$ -	-	$ -	
Sales of Equipment	A2665	33,690	13,450	23,459	12,217	15,120	83,126	-	$ -	116,511	$ 0.64	116,511	$ 0.64	
Insurance Recoveries	A2680	-	391	7,553	400	-	-	-	$ -		$ -	-	$ -	
Total Sale of Prop. & Compensation		38,463	355,233	44,227	18,749	22,120	88,126	5,000	$ 0.03	116,511	$ 0.64	121,511	$ 0.67	
Refunds/Prior Years' Expense	A2701	34,592	1,074	1,335	-	-	-	-	$ -		$ -	-	$ -	
Gifts & Donations	A2705	4,400	3,975	3,420	3,125	3,000	2,800	2,800	$ 0.02		$ -	2,800	$ 0.02	
Unclassified Miscellaneous	A2770		35	84	-	-	-	-	$ -		$ -	-	$ -	
Total Miscellaneous		38,992	5,084	4,839	3,125	3,000	2,800	2,800	$ 0.02	-	$ -	2,800	$ 0.02	
State Aid/Revenue Sharing	A3001	31,501	29,597	29,005	29,005	29,005	31,875	31,875	$ 0.18		$ -	31,875	$ 0.18	
State Aid/Mortgage Tax	A3005	28,124	29,691	27,861	32,252	30,000	35,956	36,675	$ 0.20		$ -	36,675	$ 0.20	
State Aid/Other	A3089		-	-	-	45,000	26,149	-	$ -		$ -	-	$ -	
State Aid/CHIPS	A3501	41,757	907	42,699	42,606	42,600	53,135	-	$ -	53,135	$ 0.29	53,135	$ 0.29	

GENERAL FUND

								$ 181,161,508	REF: 2013-14 TAX RATE =	3.4700				
	Tax Rate	$3.21	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.47	Reduction needed to stay below Tax Cap:		$ (1,321)		TAX RATE	3.5300	
	ACCOUNT CODE	2009-10	2010-11	2011-12	2012-13	BUDGET 2013-14	Projected 2013-14	BUDGET O&M 2014-15	Tax Rate	BUDGET MEE 2014-15	Tax Rate	BUDGET Total 2014-15	Tax Rate
Total State Aid		***101,382***	***60,195***	***99,565***	***103,863***	***146,605***	***147,115***	***68,550***	***$ 0.38***	***53,135***	***$ 0.29***	***121,685***	***$ 0.67***
Federal Aid	A4089.100	5,689	-	500	-	-	-	-	$ -		$ -	-	$ -
TOTAL FEDERAL AID		***5,689***	***-***	***500***	***-***	***-***	***-***	***-***	***$ -***	***-***	***$ -***	***-***	***$ -***
Interfund Transfers	A5031	2,200	5,998	7,002	-	-	-	-	$ -		$ -	-	$ -
Interfund Transfers					-	-	-	-	$ -		$ -	-	$ -
Total interfund Transfers		***2,200***	***5,998***	***7,002***	***-***	***-***	***-***	***-***	***$ -***	***-***	***$ -***	***-***	***$ -***
Serial Bonds	A5710	-			-	-	-	-	$ -		$ -	-	$ -
Total Serial Bonds		***-***	***-***	***-***	***-***	***-***	***-***	***-***	***$ -***	***-***	***$ -***	***-***	***$ -***
			-						$ -		$ -		$ -
TOTAL REVENUES & TAXES		***1,747,943***	***2,084,661***	***1,820,308***	***1,814,767***	***1,834,565***	***1,958,660***	**1,807,004**	**$ 9.97**	**169,646**	**$ 0.94**	**1,976,650**	**$ 10.91**
		1,747,943	*2,084,661*	*1,820,308*	*1,814,767*	*1,834,535*	*1,958,643*	*1,806,974*	*$ 9.96*	*169,646*	*$ 0.94*	*1,976,620*	*$ 10.89*
Total Revenues Excluding Property Tax:(Includes PILOT)		*1,169,585*	*1,462,425*	*1,204,596*	*1,188,081*	*1,202,591*	*1,325,992*	*1,167,504*	*$ 6.44*	*169,646*	*$ -*	*1,337,150*	*$ 7.00*
Total Revenues Excluding Property Tax:& PILOT		*1,169,585*	*1,462,425*	*1,204,596*	*1,188,081*	*1,202,591*	*1,321,857*	*1,163,369*	*$ 6.42*	*169,646*	*$ -*	*1,333,015*	*$ 6.98*
Total Revenues Excl Property Tax, PILOT & Recycle Revenues					*1,112,347*	*1,127,116*	*1,253,763*	*1,093,637*	*$ 6.04*	*169,646*	*$ -*	*1,259,148*	*$ 6.59*
EXPENSES:									$ -		$ -		$ -
									$ -		$ -		$ -
BOARD OF TRUSTEES									$ -		$ -		$ -
Salary	A1010.100	*7,490*	*7,586*	8,803	8,995	9,174	9,174	**9,304**	**$ 0.05**		**$ -**	**9,304**	**$ 0.05**
Equip/Capital	A1010.200	-			-	-	-	-	$ -		$ -	-	$ -
Contractual	A1010.400	*2,910*	*2,341*	1,428	1,439	3,000	3,000	**3,000**	$ 0.02		$ -	**3,000**	$ 0.02
TOTAL BOARD OF TRUSTEES		***10,400***	***9,927***	***10,231***	***10,434***	***12,174***	***12,174***	***12,304***	***$ 0.07***	***-***	***$ -***	***12,304***	***$ 0.07***
MAYOR													
Salary	A1210.100	*1,580*	*1,612*	2,849	4,000	4,080	4,080	**4,137**	**$ 0.02**		**$ -**	**4,137**	**$ 0.02**
Equip/Capital	A1210.200	-				-	-	-	$ -		$ -	-	$ -
Contractual	A1210.400	*3,403*	*2,987*	1,489	4,546	2,500	2,500	**2,500**	$ 0.01		$ -	**2,500**	$ 0.01
TOTAL MAYOR		***4,983***	***4,599***	***4,338***	***8,546***	***6,580***	***6,580***	***6,637***	***$ 0.04***	***-***	***$ -***	***6,637***	***$ 0.04***
CLERK & TREASURER													
Salary	A1325.100	*73,545*	*78,308*	79,551	83,273	101,216	88,026	**124,535**	**$ 0.69**		**$ -**	**124,535**	**$ 0.69**
Equip/Capital	A1325.200		-	-	-	-	-	-	$ -		$ -	-	$ -
Contractual	A1325.400	*37,018*	*27,522*	26,052	24,512	29,671	26,815	**29,700**	$ 0.16		$ -	**29,700**	$ 0.16
Office Supplies	A1325.401	*4,030*	*3,696*	2,609	4,078	5,000	2,465	**5,000**	$ 0.03	**(134)**	$ (0.00)	**4,866**	$ 0.03
Legal Advertising	A1325.402	*1,033*	*1,420*	1,179	787	1,000	988	**1,500**	$ 0.01		$ -	**1,500**	$ 0.01
Records Management	A1325.403	-	-	-	2,500	47,500	29,149	**3,000**	$ 0.02		$ -	**3,000**	$ 0.02
TOTAL CLERK-TREASURER		***115,626***	***110,946***	***109,391***	***115,150***	***184,387***	***147,443***	***163,735***	***$ 0.90***	***(134)***	***$ (0.00)***	***163,601***	***$ 0.90***
LAW - Contractual & other	A1420.400	*23,653*	*22,403*	28,407	11,897	21,000	14,803	**21,000**	$ 0.12		$ -	**21,000**	$ 0.12
TOTAL LAW		***23,653***	***22,403***	***28,407***	***11,897***	***21,000***	***14,803***	***21,000***	***$ 0.12***	***-***	***$ -***	***21,000***	***$ 0.12***
ENGINEERING - Contractual & other	A1440.400	*2,614*	*6,995*	3,660	390	13,000	6,131	**13,000**	$ 0.07		$ -	**13,000**	$ 0.07
TOTAL ENGINEERING		***2,614***	***6,995***	***3,660***	***390***	***13,000***	***6,131***	***13,000***	***$ 0.07***	***-***	***$ -***	***13,000***	***$ 0.07***
ELECTION	A1450.400	-	*5*	-	-	-	-	**500**	$ 0.00		$ -	**500**	$ 0.00
TOTAL ELECTIONS		***-***	***5***	***-***	***-***	***-***	***-***	***500***	***$ 0.00***	***-***	***$ -***	***500***	***$ 0.00***
PUBLIC WORKS													
Salary	A1490.100	*75,857*	*71,852*	81,415	83,705	73,326	73,326	**74,356**	**$ 0.41**		**$ -**	**74,356**	**$ 0.41**
Equip/Capital	A1490.200				-		-		$ -		$ -	-	$ -
Contractual	A1490.400	*2,209*	*2,048*	2,832	1,673	3,000	4,646	**4,700**	$ 0.03	**3,500**	$ 0.02	**8,200**	$ 0.05
Safety Program	A1490.401	*2,304*	*1,271*	1,140	2,290	1,500	2,487	**3,000**	$ 0.03		$ 0.02	**3,000**	$ 0.05
Clothing Allowance	A1490.402	*2,562*	*3,610*	3,641	2,909	3,800	3,834	**4,000**	$ 0.02		$ -	**4,000**	$ 0.02
DPW Office Supplies	A1490.403	*251*	*1,289*	244	245	500	511	**700**	$ 0.00		$ -	**700**	$ 0.00
TOTAL PUBLIC WORKS		***83,183***	***80,070***	***89,272***	***90,822***	***82,126***	***84,804***	***86,756***	***$ 0.48***	***3,500***	***$ 0.02***	***90,256***	***$ 0.50***
SHARED BUILDINGS													

GENERAL FUND

								$ 181,161,508	REF: 2013-14 TAX RATE =	3.4700				
	Tax Rate	$3.21	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.47	Reduction needed to stay below Tax Cap:		$ (1,321)		TAX RATE	3.5300	
	ACCOUNT					BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	Rate	2014-15	Rate	2014-15	Rate	
Salary	A1620.100	367	5,154	582	3,059	1,167	1,167	1,720	$ 0.01		$ -	1,720	$ 0.01	
Equip/Capital	A1620.200	-	3,780	2,522	-	500	500	-	$ -		$ -	-	$ -	
Contractual	A1620.400	17,126	19,716	17,224	18,471	18,500	20,106	20,000	$ 0.11		$ -	20,000	$ 0.11	
TOTAL SHARED BUILDINGS		*17,493*	*28,650*	*20,328*	*21,530*	*20,167*	*21,773*	*21,720*	*$ 0.12*	-	*$ -*	*21,720*	*$ 0.12*	
CENTRAL GARAGE														
Salary	A1640.100	8,724	8,909	11,070	14,569	14,909	14,909	14,953	$ 0.08		$ -	14,953	$ 0.08	
Equip/Capital	A1640.200	-	870	-	-	11,100	11,100	-	$ -		$ -	-	$ -	
Contractual	A1640.400	11,160	7,321	7,564	11,059	10,000	9,174	10,000	$ 0.06		$ -	10,000	$ 0.06	
Tools/Hardware	A1640.401	2,097	2,066	1,922	490	2,500	3,757	3,000	$ 0.02		$ -	3,000	$ 0.02	
Consumable Supplies	A1640.402	1,864	2,057	2,632	3,485	3,000	3,000	3,000	$ 0.02		$ -	3,000	$ 0.02	
Utilities	A1640.403	9,731	5,255	6,587	7,814	7,500	8,784	10,000	$ 0.06		$ -	10,000	$ 0.06	
TOTAL CENTRAL GARAGE		*33,576*	*26,478*	*29,775*	*37,417*	*49,009*	*50,724*	*40,953*	*$ 0.23*	-	*$ -*	*40,953*	*$ 0.23*	
CENTRAL COMMUNICATIONS														
Equip/Capital	A1650.200	-	-	12,732	569	800	-	800	$ 0.00	-	$ -	800	$ 0.00	
Contractual & Other	A1650.400	13,799	14,021	16,710	13,825	20,000	12,596	20,000	$ 0.11		$ -	20,000	$ 0.11	
TOTAL CENTRAL COMMUNICATIONS		*13,799*	*14,021*	*29,442*	*14,394*	*20,800*	*12,596*	*20,800*	*$ 0.11*	-	*$ -*	*20,800*	*$ 0.11*	
CENTRAL DATA PROCESSING														
Equip/Capital	A1680.200	3,644	6,380	14,711	37,018	2,000	-	2,000	$ 0.01	-	$ -	2,000	$ 0.01	
Geographic Information System	A1680.213	250	5,849	1,110	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A1680.400	6,507	7,374	13,750	9,969	14,000	14,000	14,000	$ -		$ -	14,000	$ -	
TOTAL DATA PROCESSING		*10,401*	*19,603*	*29,571*	*46,987*	*16,000*	*14,000*	*16,000*	*$ 0.09*	-	*$ -*	*16,000*	*$ 0.09*	
INSURANCE														
Public Officials/Bonds	A1910.400	-	1,452	-	-	2,534	-	2,331	$ 0.01		$ -	2,331	$ 0.01	
SMP/Auto/Umbrells	A1910.402	25,983	20,316	22,882	25,068	32,947	27,951	30,520	$ 0.17		$ -	30,520	$ 0.17	
Crime	A1910.403	274	536	-	286	398	398	340	$ 0.00		$ -	340	$ 0.00	
TOTAL INSURANCE		*26,257*	*22,304*	*22,882*	*25,354*	*35,879*	*28,349*	*33,191*	*$ 0.18*	-	*$ -*	*33,191*	*$ 0.18*	
MUNIC ASSOCIATION DUES	A1920.400	2,027	2,027	-	2,050	2,050	2,050	2,050	$ 0.01		$ -	2,050	$ 0.01	
TOTAL MUNI. DUES		*2,027*	*2,027*	*-*	*2,050*	*2,050*	*2,050*	*2,050*	*$ 0.01*	-	*$ -*	*2,050*	*$ 0.01*	
Land Purchase/Right of Way	A1940.400	-	-	-	-	-	-	-	$ -	-	$ -	-	$ -	
		-	-	-	-	-	-	-	$ -	-	$ -	-	$ -	
TAXES/VILLAGE PROPERTY	A1950.400	551	1,365	1,483	1,411	1,700	1,436	1,600	$ 0.01		$ -	1,600	$ 0.01	
TOTAL TAXES		*551*	*1,365*	*1,483*	*1,411*	*1,700*	*1,436*	*1,600*	*$ 0.01*	-	*$ -*	*1,600*	*$ 0.01*	
Vacation and Sick Pay	A1989.100	54,944	56,926	45,056	50,607	44,310	52,600	52,334	$ 0.29		$ -	52,334	$ 0.29	
TOTAL VACATION & SICK PAY		*54,944*	*56,926*	*45,056*	*50,607*	*44,310*	*52,600*	*52,334*	*$ 0.29*	-	*$ -*	*52,334*	*$ 0.29*	
GRANT WRITING	A1989.400	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL GRANT WRITING		*-*	*-*	*-*	*-*	*-*	*-*	*-*	*$ -*	-	*$ -*	*-*	*$ -*	
CONTINGENCY	A1990.400			-	-	1,417	-	-	$ -		$ -	-	$ -	
Maximum Contingency:						*219,195*		*171,710*	*$ 0.95*	-	*$ -*	*171,710*	*$ 0.95*	
GENERAL GOVERNMENT SUPPORT		*399,507*	*406,319*	*423,836*	*436,989*	*510,599*	*455,463*	*492,580*	*$ 2.72*	*3,366*	*$ 0.02*	*495,946*	*$ 2.74*	
TRAFFIC CONTROL														
Salary	A3310.100	-	-					-	$ -		$ -	-	$ -	
Equip/Capital	A3310.200	-	-					-	$ -	3,300	$ 0.02	3,300	$ 0.02	
Contractual	A3310.400	11,052	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL TRAFFIC CONTROL		*11,052*	*-*	*-*	*-*	*-*	*-*	*-*	*$ -*	*3,300*	*$ 0.02*	*3,300*	*$ 0.02*	
EMERGENCY PREPAREDNESS									$ -		$ -		$ -	
Contractual (T. Ogden)	A3410.404	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL EMERGENCY PREPAREDN		*-*	*-*	*-*	*-*	*-*	*-*	*-*	*$ -*	-	*$ -*	*-*	*$ -*	
SAFETY INSPECTION														
Salary	A3620.100	13,242	10,842	13,422	13,851	16,497	16,497	17,160	$ 0.09		$ -	17,160	$ 0.09	

GENERAL FUND

								$ 181,161,508	REF: 2013-14 TAX RATE =	3.4700			
	Tax Rate	$3.21	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.47	Reduction needed to stay below Tax Cap:		$ (1,321)		TAX RATE	3.5300
	ACCOUNT CODE	2009-10	2010-11	2011-12	2012-13	BUDGET 2013-14	Projected 2013-14	BUDGET O&M 2014-15	Tax Rate	BUDGET MEE 2014-15	Tax Rate	BUDGET Total 2014-15	Tax Rate
Equip/Capital	A3620.200	-	-	-	-		-		$ -		$ -	-	$ -
Contractual	A3620.400	34,297	30,647	34,218	33,120	35,500	35,500	35,500	$ 0.20		$ -	35,500	$ 0.20
Vehicle Repairs	A3620.401	-	242	-	-	500	800	800	$ 0.00		$ -	800	$ 0.00
TOTAL SAFETY INSPECTION		47,539	41,731	47,640	46,971	52,497	52,797	53,460	$ 0.30	-	$ -	53,460	$ 0.30
TOTAL PUBLIC SAFETY		58,591	41,731	47,640	46,971	52,497	52,797	53,460	$ 0.30	3,300	$ 0.02	56,760	$ 0.31
PUBLIC HEALTH - Contractual	A4010.400	1,400	1,440	1,152	862	2,000	1,150	2,000	$ 0.01		$ -	2,000	$ 0.01
TOTAL PUBLIC HEALTH		1,400	1,440	1,152	862	2,000	1,150	2,000	$ 0.01	-	$ -	2,000	$ 0.01
TOTAL PUBLIC HEALTH		1,400	1,440	1,152	862	2,000	1,150	2,000	$ 0.01	-	$ -	2,000	$ 0.01
HIGHWAYS													
Salary	A5110.100	51,224	43,796	42,850	40,373	79,058	79,058	63,721	$ 0.35		$ -	63,721	$ 0.35
Equip/Capital	A5110.200	98,769	45,685	29,687	127,481	9,570	77,576	-	$ -	121,203	$ 0.67	121,203	$ 0.67
Contractual	A5110.400	120,988	14,101	80,060	99,911	80,590	80,185	52,000	$ 0.29	63,750	$ 0.35	115,750	$ 0.64
Equip/Vehicle Repairs	A5110.401	4,475	4,917	4,276	3,522	6,500	8,091	8,500	$ 0.05	6,440	$ 0.04	14,940	$ 0.08
Road Materials	A5110.402	71,469	4,348	43,345	56,772	59,075	74,330	35,000	$ 0.19	113,600	$ 0.63	148,600	$ 0.82
Paver 2005 Update/MRB	A5110.403	710	-	-	1,962	4,500	3,137	1,500	$ 0.01		$ -	1,500	$ 0.01
TOTAL HIGHWAYS		347,635	112,847	200,218	330,021	239,293	322,377	160,721	$ 0.89	304,993	$ 1.68	465,714	$ 2.57
CHIPS													
Salary	A5112.100	-	-	-	-	-	-	-	$ -		$ -	-	$ -
Equip/Capital	A5112.200	-					-					-	
RESERVES Street Pavement	A5112.201R						-		$ -		$ -	-	$ -
TOTAL CHIPS		-	-	-	-	-	-	-	$ -	-	$ -	-	$ -
SNOW REMOVAL													
Salary	A5142.100	63,452	45,956	34,305	48,415	29,424	29,424	32,655	$ 0.18		$ -	32,655	$ 0.18
Equip/Capital	A5142.200	-	-		-	-	-	-	$ -		$ -	-	$ -
Contractual	A5142.400	12,697	7,920	12,200	12,909	11,500	10,519	12,000	$ 0.07		$ -	12,000	$ 0.07
Equip/Vehicle Repairs	A5142.401	7,544	7,254	12,083	8,494	9,000	8,070	9,000	$ 0.05		$ -	9,000	$ 0.05
De-Icing Materials	A5142.402	16,070	8,783	11,632	8,199	14,000	10,000	14,000	$ 0.08		$ -	14,000	$ 0.08
TOTAL SNOW REMOVAL		99,763	69,913	70,220	78,017	63,924	58,013	67,655	$ 0.37	-	$ -	67,655	$ 0.37
STREET LIGHTING													
Salary	A5182.100	-					-		$ -		$ -	-	$ -
Equip/Capital	A5182.200	-				-	-	-	$ -		$ -	-	$ -
Contractual	A5182.400	33,495	31,585	34,190	34,670	35,000	34,518	35,000	$ 0.19		$ -	35,000	$ 0.19
TOTAL STREETLIGHTING		33,495	31,585	34,190	34,670	35,000	34,518	35,000	$ 0.19	-	$ -	35,000	$ 0.19
SIDEWALKS													
Salary	A5410.100	-	-	5,665	5,574	9,917	9,917	9,956	$ 0.05		$ -	9,956	$ 0.05
Equip/Capital	A5410.200	-	41,078	9,627	-	30,000	-	-	$ -	-	$ -	-	$ -
Contractual	A5410.400	5,089	-	3,962	3,119	4,500	4,500	4,500	$ 0.02		$ -	4,500	$ 0.02
TOTAL SIDEWALKS		5,089	41,078	19,254	8,693	44,417	14,417	14,456	$ 0.08	-	$ -	14,456	$ 0.08
OFF-STREET PARKING													
Salary	A5650.100	534	302	1,940	2,206	2,851	2,851	2,821	$ 0.02		$ -	2,821	$ 0.02
Equip/Capital	A5650.200	3,228	2,222		-	-	-	-	$ -		$ -	-	$ -
Contractual	A5650.400	1,874	3,616	6,869	4,670	5,000	4,637	8,000	$ 0.04		$ -	8,000	$ 0.04
TOTAL OFF-STREET PARKING		5,636	6,140	8,809	6,876	7,851	7,488	10,821	$ 0.06	-	$ -	10,821	$ 0.06
Transportation		491,618	261,563	332,691	458,277	390,485	436,813	288,653	$ 1.59	304,993	$ 1.68	593,646	$ 3.28
ECONOMIC DEVELOPMENT													
Salary	A6410.100	-						-	$ -		$ -	-	$ -
Contractual	A6410.400	2,554	3,129	1,085	90	1,500	1,500	1,500	$ 0.01		$ -	1,500	$ 0.01
TOTAL ECONOMIC DEV		2,554	3,129	1,085	90	1,500	1,500	1,500	$ 0.01	-	$ -	1,500	$ 0.01
Economic Development		2,554	3,129	1,085	90	1,500	1,500	1,500	$ 0.01	-	$ -	1,500	$ 0.01
PARKS													
Salary	A7110.100	26,092	26,929	29,845	26,148	38,111	38,111	29,409	$ 0.16		$ -	29,409	$ 0.16

GENERAL FUND

								$ 181,161,508	REF: 2013-14 TAX RATE =	3.4700				
	Tax Rate	$3.21	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.47	Reduction needed to stay below Tax Cap:		$ (1,321)		TAX RATE	3.5300	
	ACCOUNT					BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	Rate	2014-15	Rate	2014-15	Rate	
Equip/Capital	A7110.200	10,199	41,082	15,947	5,968	16,740	16,740	-	$ -	17,700	$ 0.10	17,700	$ 0.10	
Contractual	A7110.400	6,157	9,272	21,182	12,388	27,000	24,147	25,000	$ 0.14	21,100	$ 0.12	46,100	$ 0.25	
Equipment Repair	A7110.401	527	1,569	2,288	836	2,000	2,297	3,000	$ 0.02		$ -	3,000	$ 0.02	
Plants & Flowers	A7110.402	654	1,587	1,458	1,189	800	3,486	3,000	$ 0.02		$ -	3,000	$ 0.02	
TOTAL PARKS		43,629	80,439	70,720	46,529	84,651	84,781	60,409	$ 0.33	38,800	$ 0.21	99,209	$ 0.55	
JOINT YOUTH PROJECTS	A7310.400	5,000	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL JOINT YOUTH PROJECTS		5,000	-	-	-	-	-	-	$ -	-	$ -	-	$ -	
HISTORIAN	A7510.400	915	170	-	30	1,000	300	1,000	$ 0.01		$ -	1,000	$ 0.01	
TOTAL HISTORIAN		915	170	-	30	1,000	300	1,000	$ 0.01	-	$ -	1,000	$ 0.01	
CELEBRATIONS														
Trolly/Contractual	A7520.400	6,617	4,676	7,347	6,822	5,000	4,195	4,500	$ 0.02		$ -	4,500	$ 0.02	
Celebrations - Contractual	A7550.400	45,893	31,575	48,283	28,191	34,200	34,200	34,200	$ 0.19		$ -	34,200	$ 0.19	
TOTAL CELEBRATIONS		52,510	36,251	55,630	35,013	39,200	38,395	38,700	$ 0.21	-	$ -	38,700	$ 0.21	
Total Culture & Recreation		102,054	116,860	126,350	81,572	124,851	123,476	100,109	$ 0.55	38,800	$ 0.21	138,909	$ 0.77	
ZONING														
Salary	A8010.100	1,659	1,498	1,727	1,502	3,045	3,045	3,111	$ 0.02		$ -	3,111	$ 0.02	
Contractual	A8010.400	678	1,377	1,068	1,928	2,000	2,000	2,000	$ 0.01	30,000	$ 0.17	32,000	$ 0.18	
TOTAL ZONING		2,337	2,875	2,795	3,430	5,045	5,045	5,111	$ 0.03	30,000	$ 0.17	35,111	$ 0.19	
PLANNING														
Salary	A8020.100	2,624	2,651	2,184	2,781	3,800	3,800	3,907	$ 0.02		$ -	3,907	$ 0.02	
Contractual	A8020.400	15,021	16,680	3,745	13,297	15,000	15,000	15,000	$ 0.08		$ -	15,000	$ 0.08	
TOTAL PLANNING		17,645	19,331	5,929	16,078	18,800	18,800	18,907	$ 0.10	-	$ -	18,907	$ 0.10	
REFUSE														
Salary	A8160.100	79,946	74,032	74,825	69,869	89,129	89,129	69,757	$ 0.39		$ -	69,757	$ 0.39	
Equip/Capital	A8160.200	-	-	-	5,441	222,000	200,000	6,000	$ 0.03	-	$ -	6,000	$ 0.03	
Contractual	A8160.400	19,305	28,236	31,829	21,157	38,800	27,032	26,000	$ 0.14		$ -	26,000	$ 0.14	
Resid Tipping Fees	A8160.401	42,058	46,350	44,841	35,997	47,000	45,276	42,000	$ 0.23		$ -	42,000	$ 0.23	
Comm Tipping Fees	A8160.402	27,340	27,164	28,031	23,511	31,000	24,845	28,000	$ 0.15		$ -	28,000	$ 0.15	
Equip/Vehicle Repairs	A8160.403	6,370	4,834	9,632	5,819	8,500	14,131	15,000	$ 0.08		$ -	15,000	$ 0.08	
Dumpsters	A8160.404	86	4,800	2,939	681	3,500	2,500	2,500	$ 0.01		$ -	2,500	$ 0.01	
TOTAL REFUSE		175,105	185,416	192,097	162,475	439,929	402,913	189,257	$ 1.04	-	$ -	189,257	$ 1.04	
RECYCLING														
Salary	A8161.100	35,969	28,352	26,014	29,117	29,575	29,575	28,967	$ 0.16		$ -	28,967	$ 0.16	
Equip/Capital	A8161.200	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A8161.400	14,950	17,408	26,718	19,014	28,000	25,045	25,000	$ 0.14		$ -	25,000	$ 0.14	
Equip/Vehicle Repairs	A8161.401	401	2,582	930	10,441	3,000	4,582	5,000	$ 0.03		$ -	5,000	$ 0.03	
TOTAL RECYCLING		51,320	48,342	53,662	58,572	60,575	59,202	58,967	$ 0.33	-	$ -	58,967	$ 0.33	
STREET CLEANING														
Salary	A8170.100	4,812	5,463	10,457	7,142	10,139	10,139	10,076	$ 0.06		$ -	10,076	$ 0.06	
Salary/Leaf Pick-up	A8170.101	17,066	18,956	18,126	21,141	23,338	23,338	20,280	$ 0.11		$ -	20,280	$ 0.11	
Equip/Capital	A8170.200	-		21,193	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A8170.400	206	1,474	1,056	4,122	4,000	2,866	4,500	$ 0.02		$ -	4,500	$ 0.02	
Equip/Vehicle Repairs	A8170.401	1,286	575	1,394	862	1,500	2,740	3,000	$ 0.02		$ -	3,000	$ 0.02	
TOTAL STREET CLEANING		23,370	26,468	52,226	33,267	38,977	39,083	37,856	$ 0.21	-	$ -	37,856	$ 0.21	
DRAINAGE														
Salary	A8540.100	38,054	31,452	32,195	25,704	33,618	33,618	39,451	$ 0.22		$ -	39,451	$ 0.22	
Equip/Captial	A8540.200	-	-		-	-	-	-	$ -		$ -	-	$ -	
Contractual	A8540.400	25,838	11,385	29,700	39,758	103,980	74,032	25,000	$ 0.14	34,140	$ 0.19	59,140	$ 0.33	
Contractual (MS Permit NYS)	A8540.401	51	2,819	3,207	3,295	4,500	4,354	4,500	$ 0.02		$ -	4,500	$ 0.02	
TOTAL DRAINAGE		63,943	45,656	65,102	68,757	142,098	112,004	68,951	$ 0.38	34,140	$ 0.19	103,091	$ 0.57	
SHADE TREES														

GENERAL FUND

								$ 181,161,508	REF: 2013-14 TAX RATE =	3.4700				
	Tax Rate	$3.21	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.47	Reduction needed to stay below Tax Cap:		$ (1,321)		TAX RATE	3.5300	
	ACCOUNT CODE	2009-10	2010-11	2011-12	2012-13	BUDGET 2013-14	Projected 2013-14	BUDGET O&M 2014-15	Tax Rate	BUDGET MEE 2014-15	Tax Rate	BUDGET Total 2014-15	Tax Rate	
Salary	A8560.100	-	122	680	3,234	5,633	5,633	2,833	$ 0.02		$ -	2,833	$ 0.02	
Equip/Captial	A8560.200				-	-	-	-	$ -		$ -	-	$ -	
Contractual	A8560.400	30,955	25,433	30,604	31,059	32,000	38,100	40,000	$ 0.22		$ -	40,000	$ 0.22	
TOTAL SHADE TREES		30,955	25,555	31,284	34,293	37,633	43,733	42,833	$ 0.24	-	$ -	42,833	$ 0.24	
Total Home & Community Services		364,675	353,643	403,095	376,872	743,057	680,780	421,882	$ 2.33	64,140	$ 0.35	486,022	$ 2.68	
EMPLOYEE BENEFITS														
Retirement	A9010.800	41,640	55,993	80,456	85,197	104,304	116,339	102,961	$ 0.57		$ -	102,961	$ 0.57	
Social Security	A9030.800	44,690	42,011	43,582	45,595	47,611	47,611	47,086	$ 0.26		$ -	47,086	$ 0.26	
Workers Compensation	A9040.800	16,654	21,887	25,572	27,462	31,680	29,575	30,308	$ 0.17		$ -	30,308	$ 0.17	
Unemployment Insurance	A9050.800	8,235	429	4,379	139	8,640	-	8,226	$ 0.05		$ -	8,226	$ 0.05	
Disability Insurance	A9055.800	47	119	141	121	185	-	176	$ 0.00		$ -	176	$ 0.00	
Hospital/Medical Insurance	A9060.800	160,767	123,181	124,357	132,103	162,236	140,494	155,958	$ 0.86		$ -	155,958	$ 0.86	
Dental Plan	A9060.801			9,324	8,226	10,000	10,000	10,000	$ 0.06		$ -	10,000	$ 0.06	
Accrued Benefits	A9189.801		4,240	-	-	-	-	-	$ -		$ -	-	$ -	
Small Medical Claims PLUS	A9189.802	84	154	559	442	1,344	1,344	1,280	$ 0.01		$ -	1,280	$ 0.01	
CDL/EAP Programs	A9189.803	1,151	719	816	810	960	960	923	$ 0.01		$ -	923	$ 0.01	
TOTAL EMPLOYEE BENEFITS		273,268	248,733	289,186	300,095	366,960	346,323	356,918	$ 1.97	-	$ -	356,918	$ 1.97	
SERIAL BONDS														
Principal	A9710.600	117,300	117,300	117,300	132,300	127,300	127,300	137,300	$ 0.76		$ -	137,300	$ 0.76	
Interest	A9710.700	31,561	27,748	23,936	20,124	15,825	15,825	11,688	$ 0.06		$ -	11,688	$ 0.06	
TOTAL BONDS		148,861	145,048	141,236	152,424	143,125	143,125	148,988	$ 0.82	-	$ -	148,988	$ 0.82	
BOND ANTICIPATION NOTES														
Principal - Recycle	A9730.600	-	15,000	56,176	-	-	-	-	$ -	-	$ -	-	$ -	
Principal - Streets	A9730.600		-	97,000	-	-	-	-	$ -	-	$ -	-	$ -	
Interest - Recycle	A9730.700	5,220	2,906	1,911	-	-	-	-	$ -	-	$ -	-	$ -	
Interest - Streets	A9730.700			2,531	-	-	-	-	$ -	-	$ -	-	$ -	
TOTAL BANs		5,220	17,906	157,618	-	-	-	-	$ -	-	$ -	-	$ -	
Total Debt Service		154,081	162,954	298,854	152,424	143,125	143,125	148,988	$ 0.82	-	$ -	148,988	$ 0.82	
INTERFUND TRANSFERS									$ -		$ -		$ -	
Capital Fund	A9950.900		105,750	34,931	75,000	-	-	-	$ -		$ -	-	$ -	
Other														
TOTAL INTERFUND TRANSFERS		-	105,750	34,931	75,000	-	-	-	$ -	-	$ -	-	$ -	
Prior Year Expense Acct	A9997.9	-	7,315	-	-		-		$ -		$ -	-	$ -	
Total Prior Year Expenses		-	7,315	-	-	-	-	-	$ -	-	$ -	-	$ -	
TOTAL EXPENSES		1,847,748	1,709,437	1,958,820	1,929,152	2,335,074	2,241,427	1,866,090	$ 10.30	414,599	$ 2.29	2,280,689	$ 12.59	
		1,847,748	1,709,437	1,958,820	1,929,152	2,335,074	2,241,427	1,866,090	$ 10.30	414,599	$ 2.29	2,280,689	$ 12.59	
		1,847,748	1,702,122	1,958,820	1,929,152	2,335,074	2,241,427	1,866,090	$ 10.23	414,599	$ 2.31	2,280,689	$ 12.54	
		-		-	-	-	-	-	$ -	-	$ -	-	$ -	
Beginning Fund Balance		$ 1,792,650	$ 1,693,346	$ 2,068,570	$ 1,930,058	1,518,977	1,815,672	1,532,905	$ 8.46			1,532,905	$ 8.46	
TOTAL REVENUES & TAXES		1,747,943	2,084,661	1,820,308	1,814,767	1,834,565	1,958,660	1,807,004	$ 9.97	169,646	$ 0.94	1,976,650	$ 10.91	
TOTAL EXPENSES		1,847,748	1,709,437	1,958,820	1,929,152	2,335,074	2,241,427	1,866,090	$ 10.30	414,599	$ 2.29	2,280,689	$ 12.59	
CHANGE FROM YEARS OPERATIONS		(99,805)	375,223	(138,512)	(114,385)	(500,509)	(282,767)	(59,086)	$ (0.33)	(244,953)	$ (1.35)	(304,039)	$ (1.68)	
		-									$ -		$ -	
Adjustments		501	1									-	$ -	
RESERVE BALANCE		473,410	475,613	589,778	642,831	552,130	609,117	656,726	$ 3.63			656,726	$ 3.63	
OPERATING BALANCE		$ 1,219,936	$ 1,592,957	$ 1,340,280	$ 1,172,841	465,338	923,788	817,093	$ 4.51		$ -	572,140	$ 3.16	
Ending Fund Balance		1,693,346	2,068,570	1,930,058	1,815,672	1,018,468	1,532,905	1,473,819				1,228,866	$ 6.78	

SEWER RATE CALCULATION WORKSHEET

	Appropriations				Projected Prior Year End: 2013/14	
TOTAL SEWER FUND	$ 975,025					
CAPITAL UNITS:		Connections	Rate/Unit			
Sewer Debt Service	**$ 458,630**					
Less Transfer from Debt Svc Fund *	**$ (18,500)**					
Less Appropriated Fund Balance *	**$ (40,430)**					
= Cost Born by Capital Unit Charge	**$ 399,700**	2,994	**$ 133.500**		**$ 140.06**	
O&M Costs:						
Cost other than Debt	$ 516,395					
PLUS Budgetary Provision for Reserves	$ 45,000					
LESS Revenue other than Unit Chgs and *	$ (56,190)					
LESS Appropriated Fund Balance	$ (61,188)	11%			569,750	←Unreserved
LESS Appropriated RESERVE	$ -	0%			255,274	←Reserved
					825,024	Ending Fund Balance
		M Gallons				
Cost borne by O&M Unit Charge	**$ 444,017**	159,146	**$ 2.790**		$ 2.69	
	Average	53	**$ 148.30**		**$ 142.99**	
ESTIMATED COMBINED SEWER BILL PER HOMEOWNER			**$ 281.80**		**$ 283.05**	$ (1.25) Incr/(Decr)
						-0.4%

Account Breakdown:		O&M Units	O&M Charges	Capital Units	Capital Charges	Total	Budget Link
G2120.000	Village Customers	92,534	$ 258,170	1,823	243,371	$ 501,541	**501,541**
G2374.200	Spencerport Schools	7,842	$ 21,879	132	17,622	$ 39,501	**39,501**
G2374.300	Lifetime Assistance	365	$ 1,018	6	801	$ 1,819	**1,819**
G2374.100	Town of Ogden	58,405	$ 162,950	1,033	137,906	$ 300,856	**300,856**
	Total	159,146	$ 444,017	2,994	**$ 399,700**	$ 843,717	$ 843,717

SEWER FUND

								2% Max:	Reduction Required	BUDGET Total
Village User Combined Bill		$ 324	$ 324	$ 286	$ 279	$ 283	$ 283	$ 289		$ 282
				$ 2.50	$ 2.64	$ 2.69	$ 2.69	$ 2.74	-	$ 2.79
	ACCOUNT	ACTUAL				BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total
	CODE	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
REVENUES										
Resident O&M Use fee & Capital Char	G2120	523,835	514,817	496,990	482,854	500,739	492,490	501,541		501,541
Sewer Charges	G2122	8,000	1,000	-	6,000	-	4,500	1,000		1,000
Interest on Sewer Rents	G2128	5,798	4,159	3,428	4,767	3,500	3,428	3,500		3,500
TOTAL DEPARTMENTAL INCOME		$ 537,633	$ 519,976	$ 500,418	$ 493,621	$ 504,239	500,418	506,041	-	506,041
Town O&M Use fee & Capital Charges	G2374.100	349,318	331,886	308,476	296,281	305,452	305,452	300,856		300,856
School O&M Use fee & Capital Charge	G2374.200	55,555	46,882	43,415	38,940	32,663	32,663	39,501		39,501
Lifetime O&M Use fee & Capital Charg	G2374.300	2,238	1,935	1,574	1,712	1,738	1,738	1,819		1,819
St Johns	G2374.400				-		-			
TOTAL INTERGOVERNMENTAL CHARGES		$ 407,111	$ 380,703	$ 353,465	$ 336,933	339,853	339,853	342,176	-	342,176
Interest Earnings	G2401	8,660	3,792	2,205	1,494	1,500	1,700	1,500		1,500
Capital Reserve Interest	G2401.3		107	788	374	316	300	182		182
Equipment Reserve Interest	G2401.4	1,652	1,299	74	47	46	50	73		73
Sale of Equipment	G2665	22,921	13,450	2,500	6,547	80	66,331	-	49,935	49,935
Refund Prior Year's Expense	G2701	-	-	184	18	-	18	-		-
Miscellaneous Revenue	G2770	-	-	3,822	498	-	-	-		-
State Aid	G3089		-	-	-	-	-	-		-
ALL OTHER		$ 33,233	$ 18,648	$ 9,572	$ 8,978	$ 1,942	$ 68,399	1,755	49,935	51,690
Transfer from Capital or other Fund	G5031		-	-	-	-	-			-
Premiums - Capital Project	G5050		-	-	-	-	-			-
Interest Earnings - Capital Proj.	G5050		-	-	-	-	-	-		-
TOTAL TRANSFERS		$ -	$ -	$ -	$ -	$ -	-	-	-	-
Transfers from Debt Service	G5730.204	$ -	-	-	-	59,000	59,000		18,500	18,500
TOTAL PROCEEDS OF OBLIGATIONS		$ -	$ -	$ -	$ -	$ 59,000	$ 59,000	-	18,500	18,500
TOTAL REVENUES		$ 977,977	$ 919,327	$ 863,454	$ 839,532	$ 905,034	967,670	849,972	68,435	918,407
		$ 977,977	$ 919,327	$ 863,454	$ 839,532	$ 905,034	$ 967,670	$ 849,972	$ 68,435	$ 918,407

SEWER FUND

								2% Max:	Reduction Required	BUDGET Total
Village User Combined Bill		$ 324	$ 324	$ 286	$ 279	$ 283	$ 283	$ 289		$ 282
				$ 2.50	$ 2.64	$ 2.69	$ 2.69	$ 2.74	-	$ 2.79
	ACCOUNT	ACTUAL				BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total
	CODE	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
EXPENSES										
INSURANCE										
Public Officials/Bonds	G1910.400	-	379	-	-	475	-	638		638
SMP/Auto/Umbrella	G1910.402	8,799	5,300	5,262	5,116	6,178	5,246	8,348		8,348
Crime	G1910.403	70	139	-	58	75	75	93		93
TOTAL INSURANCE		$ 8,869	$ 5,818	$ 5,262	$ 5,174	$ 6,728	$ 5,321	9,079	-	9,079
Taxes on Village Property		$ 1,416	687	93	402	1,000	1,245	1,000		1,000
TAXES/VILLAGE PROPERTY	G1950.400	$ 1,416	$ 687	$ 93	$ 402	$ 1,000	$ 1,245	$ 1,000	-	1,000
Salary - Vacation & Sick Time	G1989.100	6,638	8,134	5,256	6,447	9,296	6,800	10,190		10,190
Contractual	G1989.400		-	-	-	-	-			-
Vacation & Sick Time	G1989.100	$ 6,638	$ 8,134	$ 5,256	$ 6,447	$ 9,296	$ 6,800	10,190	-	10,190
CONTINGENCY	G1990.400			$ -	$ -	$ -		-	-	-
				79,733	80,064	85,503	Maximum Contin	80,622	-	80,622
GENERAL GOVERNMENT SUPPORT		$ 16,923	$ 14,639	$ 10,611	$ 12,023	$ 17,024	$ 13,366	20,269	-	20,269
ADMINISTRATION										
Salary	G8110.100	34,402	36,536	34,860	35,360	39,826	34,845	44,433		44,433
Equip/Capital	G8110.200	1,242	5,003	4,231	170	2,000	2,000	2,000	-	2,000
Contractual	G8110.400	10,270	8,006	7,578	8,558	12,000	12,000	12,000		12,000
Office Supplies	G8110.401	858	733	592	760	1,000	1,000	1,000		1,000
Administration Engineering	G8110.402		-	-	-	-	-	-		-
TOTAL ADMINISTRATION		$ 46,772	$ 50,278	$ 47,261	$ 44,848	$ 54,826	$ 49,845	59,433	-	59,433
SANITARY SEWER										
Salary	G8120.100	98,089	96,102	73,416	79,661	73,507	73,507	113,840		113,840
Equip/Capital	G8120.200	129,281	55,066	3,222	97,830	33,290	99,621		116,043	116,043
Contractual	G8120.400	91,821	97,231	196,607	87,393	128,011	128,011	48,000	52,760	100,760
Safety Program	G8120.404	719	643	876	1,797	2,500	2,479	2,500		2,500
TOTAL SANITARY SEWER		$ 319,910	$ 249,042	$ 274,121	$ 266,681	$ 237,308	$ 303,618	164,340	168,803	333,143
SEWAGE TREATMENT										
Salary Sewage Treatment	G8130.100	-	-	-	-	-	-	-		-
Capital CM & engr	G8130.200	-	-	-	-	-	-			-
Pure Waters Fees	G8130.402	-	-	-	-	-	-			-
TOTAL SEWAGE TREATMENT		$ -	$ -	$ -	$ -	$ -	$ -	-	-	-
TOTAL HOME & COMMUNITY SERVICES		$ 366,682	$ 299,320	$ 321,382	$ 311,529	$ 292,134	$ 353,463	223,773	168,803	392,576
EMPLOYEE BENEFITS										
Retirement	G9010.800	10,631	14,605	18,061	17,387	19,557	21,814	28,162		28,162
Social Security	G9030.800	11,419	10,259	10,785	9,413	9,382	9,382	12,886		12,886

SEWER FUND

								2% Max:	Reduction Required	BUDGET Total
Village User Combined Bill		$ 324	$ 324	$ 286	$ 279	$ 283	$ 283	$ 289		$ 282
				$ 2.50	$ 2.64	$ 2.69	$ 2.69	$ 2.74	-	$ 2.79
	ACCOUNT	ACTUAL				BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total
	CODE	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
Worker's Compensation	G9040.800	1,293	5,710	5,558	5,604	5,940	5,922	8,290		8,290
Unemployment Insurance	G9050.800	2,092	111	1,030	-	1,620	-	2,250		2,250
Disability Insurance	G9055.800	118	337	111	151	35	235	48		48
Hospital/Medical (Net 4% Emp.)	G9060.800	39,308	38,163	46,715	27,615	30,991	25,793	48,511		48,511
Dental	G9060.801			2,375	2,294	2,800	2,800	2,800		2,800
Accrued Benefits	G9189.801		-	-	-	-	-	-		-
Small Medical Claims	G9189.802	-	-	-	-	252	252	350		350
CDL/EAP Programs	G9189.803	469	457	388	577	180	208	253		253
TOTAL EMPLOYEE BENEFITS		***$ 65,330***	***$ 69,642***	***$ 85,023***	***$ 63,041***	***$ 70,757***	***$ 66,406***	***103,550***	***-***	***103,550***
SERIAL BONDS NYS SRF 50% Subsidy										
EFC-SRF Service Fee 0.25%	G9710.400	$ -	17,112	16,325	15,512	14,687	14,687	13,850		13,850
Principal	G9710.600	316,753	315,000	325,000	266,055	335,000	335,000	326,500		326,500
Interest	G9710.700	152,903	146,141	139,415	132,477	125,432	125,432	118,280		118,280
TOTAL SERIAL BOND PAYMENTS		***$ 469,656***	***$ 478,253***	***$ 480,740***	***$ 414,044***	***$ 475,119***	***$ 475,119***	***458,630***	***-***	***458,630***
BOND ANTICIPATION NOTES										
Principal	G9730.600	-	-	-	-	-	-	-		-
Interest	G9730.700	-	-	-	-	-	-	-		-
TOTAL BAN PAYMENTS		***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***-***	***-***	***-***
INTERFUND TRANSFERS										
Debt Service Fund	G9950.900	-	-	-	-	-	-			-
Capital Fund	G9950.900		250,000	100,000	-	-	-			-
TOTAL INTERFUND TRANSFERS		***$ -***	***$ 250,000***	***$ 100,000***	***$ -***	***$ -***	***$ -***	***-***	***-***	***-***
TOTAL EXPENSES		**$ 918,591**	**$ 1,111,854**	**$ 997,756**	**$ 800,637**	**$ 855,034**	**$ 908,354**	**806,222**	**168,803**	**975,025**
		$ 918,591	*1,111,854*	*997,756*	*800,637*	*855,034*	*908,354*	***806,222***	***168,803***	*975,025*
		918,591	*1,111,854*	*997,756*	*800,637*	*855,034*	*908,354*	***806,222***	***168,803***	*975,025*
Beginning Fund Balance		**$ 994,239**	**1,053,644**	**861,117**	**726,814**	**720,307**	**765,708**	**825,024**		**825,024**
TOTAL REVENUES		**$ 977,977**	**919,327**	**863,454**	**839,532**	**905,034**	**967,670**	**849,972**	**68,435**	**918,407**
TOTAL EXPENSES		**$ 918,591**	**1,111,854**	**997,756**	**800,637**	**855,034**	**908,354**	**806,222**	**168,803**	**975,025**
CHANGE FROM YEAR'S OPERATIONS		**$ 59,386**	**(192,527)**	**(134,302)**	**38,895**	**50,000**	**59,316**	**43,750**	**(100,368)**	**(56,618)**
Adjustments		$ 19		(1)	(1)					
RESERVE		$ 302,175	303,581	204,442	204,442	231,644	255,274	300,529		300,529
OPERATING		$ 751,469	557,536	522,372	561,266	538,663	**569,750**	568,246		467,878
Ending Fund Balance		**$ 1,053,644**	**861,117**	**726,814**	**765,708**	**770,307**	**825,024**	**868,774**		**768,406**

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	Prior Year Budget 13-14	Prior Year Proj. 2013-14	BUDGET Budget 14-15
REVENUES	KWH SOLD	61,185,457	68,125,835	62,398,179	68,563,890	68,125,835	68,125,835	68,125,835
SALES OF ELECTRICITY:								
Residential Sales - Village	**E601.000**	$ 1,088,495	$ 1,235,914	$ 1,112,467	$ 1,257,429	*1,316,248*	$ 1,382,061	*1,316,248*
Residential Sales - Ogden	**E601.100**	$ 545,125	$ 603,050	$ 555,803	$ 614,349	*642,248*	$ 674,361	*642,248*
Residential Sales - Parma	**E601.200**	$ 75,721	$ 82,192	$ 80,292	$ 90,323	*87,534*	$ 91,911	*87,534*
	E601	$ -	$ -	$ -	$ -		$ -	
Residential Sales	**E601**	**1,709,341**	**1,921,156**	**1,748,562**	**1,962,101**	**2,046,031**	**2,148,333**	**2,046,031**
Commercial Sales - Village	**E602.000**	235,984	262,845	247,421	263,943	*279,930*	$ 293,926	*279,930*
Commercial Sales - Ogden	**E602.100**	$ 52,726	$ 55,799	55,927	58,643	*59,426*	$ 62,397	*59,426*
Commercial Sales - Parma	**E602.200**	$ 416	$ 425	388	475	*453*	$ 475	*453*
Late Charges	**E602**		$ -	-	-		$ -	
Commercial Sales	**E602**	**289,126**	**319,069**	**303,736**	**323,062**	**339,808**	**356,799**	**339,808**
Industrial Sales - Village	**E603.000**	$ 556,820	$ 639,907	643,860	641,443	*681,501*	$ 715,576	*681,501*
Industrial Sales - Ogden	**E603.100**	$ 148,693	$ 167,897	164,864	161,661	*178,810*	$ 187,751	*178,810*
Industrial Sales	**E603**	**705,513**	**807,804**	**808,724**	**803,104**	**860,311**	**903,327**	**860,311**
Street Lighting	**E604**	35,627	31,733	34,190	34,670	*33,796*	$ 35,485	*33,796*
Other Sales to Village	**E606**	20,204	20,257	18,181	28,499	*21,574*	$ 22,652	*21,574*
Security Lighting	**E610**	$ 20,068	$ 20,197	21,324	21,597	*21,510*	$ 22,585	*21,510*
Total Sales		**$ 2,779,879**	**$ 3,120,216**	**$ 2,934,717**	**$ 3,173,032**	**3,323,030**	**$ 3,489,182**	**3,323,030**
Other Operating Revenues:								
Rent From Property	**E621**	-	-	-	-	**-**	-	**-**
Misc Revenues	**E622**	59,863	(3,378)	5,270	16,306	**5,000**	5,000	**5,000**
Total other Operating Revenues		**$ 59,863**	**$ (3,378)**	**$ 5,270**	**$ 16,306**	**5,000**	**$ 5,000**	**5,000**
TOTAL OPERATING REVENUES		**$ 2,839,742**	**$ 3,116,838**	**$ 2,939,987**	**$ 3,189,338**	**3,328,030**	**$ 3,494,182**	**3,328,030**
Memo: Operating Revenue per KWH		**$ 0.0464**	**$ 0.0458**	**$ 0.0471**	**$ 0.0465**	**$ 0.0489**	**$ 0.0513**	**$ 0.0489**
Interest Income	**E442.**	496	338	247	213	**300**	300	**300**
Miscl. Non-Operating Revenues	**E444**	128	-	-	50,576	**-**	-	**-**
TOTAL NON-OPERATING REVENUES		**$ 624**	**$ 338**	**$ 247**	**$ 50,789**	**300**	**$ 300**	**300**
TOTAL REVENUES		**$ 2,840,366**	**$ 3,117,176**	**$ 2,940,234**	**$ 3,240,127**	**3,328,330**	**$ 3,494,482**	**3,328,330**
		$ 2,840,366	$ 3,117,176	$ 2,940,234	$ 3,240,127	3,328,330	$ 3,494,482	3,328,330

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	Prior Year Budget 13-14	Prior Year Proj. 2013-14	BUDGET Budget 14-15
EXPENSES								
PRODUCTION								
Electricity Purchased - NYMPA	**E721.000**	911,615	1,109,071	729,331	909,005	1,109,071	1,164,525	*1,109,071*
Electricity Purchased - NYPA	E721.100	666,775	642,939	736,980	793,933	642,939	675,086	*642,939*
TOTAL PRODUCTION		**$ 1,578,390**	**$ 1,752,010**	**$ 1,466,311**	**$ 1,702,938**	**$ 1,752,010**	**$ 1,839,611**	**$ 1,752,010**
Memo: Production cost per KWH		$ 0.0258	$ 0.0257	$ 0.0235	$ 0.0248	$ 0.0257	$ 0.0270	$ 0.0257
Maintenance Poles, Towers, Fixtures								
Repairs/Poles, Towers and Fixtures	**E736.000**	301	5,318	-	-	**2,000**	4,672	**2,000**
DEPRECIATION Poles/Towers/Fixture	**E738.000**	31,916	33,775	39,201	43,970	**44,400**	36,119	**49,000**
TOTAL MAINTENANCE POLES, TOWERS, ETC.		**$ 32,217**	**$ 39,093**	**$ 39,201**	**$ 43,970**	**$ 46,400**	**$ 40,791**	**$ 51,000**
DISTRIBUTION								
Distrib Supervision/Eng	**E741.100**	35,932	13,464	16,221	16,512	15,000	17,864	**15,000**
Supervision Salaries	**E741.101**	67,496	71,171	72,209	75,672	77,646	77,646	**81,141**
Distribution Expense	**E741.200**	6,320	14,858	11,155	16,539	10,000	10,000	**10,000**
Distribution Labor	**E741.210**	5,604	4,183	11,880	11,591	5,000	5,000	**5,000**
Distribution Supplies	**E741.220**	-	468	-	-	2,500	2,500	**2,500**
Storage Battery Supplies	**E741.320**	-	-	-	-	1,000	500	**1,000**
Op. Overhead Distribution Lines	**E741.420**	156,633	206,877	172,697	155,946	300,571	201,480	**318,626**
Op. Underground Dist. Lines	**E741.430**	16,883	29,015	38,977	48,239	15,000	15,000	**15,000**
Remove/Reset Transformers	**E741.440**	9,330	5,500	553	5,202	4,000	4,000	**4,000**
Miscl. Dist. Line Ops.	**E741.450**	23,650	45,608	33,313	31,223	18,000	14,872	**18,000**
Meter Supv. & Recor.	**E741.510**	-	7,286	3,820	14,074	6,000	3,000	**6,000**
Removing & Reset Meters	**E741.520**	22,362	3,807	6,708	6,986	5,000	4,305	**5,000**
Services on Consumers' Premises	**E741.600**	2,921	185	-	820	1,000	500	**1,000**
Repairs to Dist. Structures & Equip.	**E742.110**	-	-	-	-	1,500	1,500	**1,500**
Repairs to SubSta. Equip.	**E742.130**	1,027	1,648	12,079	29,386	5,000	5,000	**5,000**
Repairs/OH Dist. Conductors	**E742.410**	6,101	7,354	210	-	2,000	1,125	**2,000**
Repairs/UG Dist. Conductors	**E742.510**	4,607	2,453	469	-	2,000	7,880	**2,000**
Repairs Underground Feeder	**E742.520**	-	-	-	97	2,000	2,000	**2,000**
Repairs to OH Line Transformers	**E742.610**	-	1,585	6,609	3,296	2,000	1,000	**2,000**
Repairs Underground Line Trans.	**E742.620**	1,292	121	812	40	2,000	1,000	**2,000**
Repairs to OH Services	**E742.710**	4,068	10,273	7,512	1,530	5,000	3,232	**5,000**
Repairs to Underground Services	**E742.720**	6,574	1,740	1,489	281	3,000	1,000	**3,000**
Test Consumers' Meters	**E742.810**	3,045	15,805	6,230	2,988	4,000	2,757	**4,000**
Repair Consumers' Meters	**E742.820**	7,982	9,038	3,093	419	2,000	184	**2,000**
DEPRECIATION Dist. Prop.	**E743.000**	174,461	180,276	183,711	187,847	**188,000**	183,544	**193,332**
TOTAL DISTRIBUTION		**$ 556,288**	**$ 632,715**	**$ 589,747**	**$ 608,689**	**$ 679,217**	**$ 566,889**	**$ 706,099**
STREET LIGHTING								
Operation Overhead Signal Sys.	**E751.200**	-	-	-	-		-	**-**

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	*Prior Year* *Budget 13-14*	*Prior Year* Proj. 2013-14	BUDGET Budget 14-15
Op. Overhead Street Lights	E751.210	5,349	2,097	13,585	9,786	6,000	6,000	**6,000**
Op. Underground Street Lights	E751.220	3,061	3,174	11,324	4,144	7,000	7,000	**7,000**
Repairs Overhead Street Lights	E752.100	11,810	10,088	6,995	5,798	5,000	6,187	**5,000**
Repairs Underground Street Lights	E752.200	10,692	10,325	6,291	5,429	3,000	16,088	**3,000**
DEPRECIATION Street Lights	E753.	20,049	20,602	20,727	21,108	**21,100**	20,691	**23,969**
TOTAL STREET LIGHTING		**$ 50,961**	**$ 46,286**	**$ 58,922**	**$ 46,265**	**$ 42,100**	**$ 55,966**	**$ 44,969**
CONSUMER ACCOUNTING								
Meter Reading	E761.220	19,142	35,333	16,777	11,741	15,000	5,000	**4,800**
Collecting	E761.230	868	1,352	3,573	5,866	3,000	3,000	**5,000**
Consumer Billing &Acct.	E761.300	12,586	15,502	15,110	16,058	18,000	18,000	**18,000**
Support Salaries	E761.301	40,150	42,007	42,385	44,644	84,063	84,063	**88,576**
TOTAL CONSUMER ACCOUNTING		**$ 72,746**	**$ 94,194**	**$ 77,845**	**$ 78,309**	**$ 120,063**	**$ 110,063**	**$ 116,376**
SALES								
Jobbing for Village	E772.000	-	74	-	686	**1,000**	-	**1,000**
TOTAL SALES		**$ -**	**$ 74**	**$ -**	**$ 686**	**$ 1,000**	**$ -**	**$ 1,000**
GENERAL OFFICE EXPENSE								
Board Salaries	E781.101	11,720	11,901	11,783	12,995	13,254	13,254	**13,441**
Treasurery & Accounting	E781.200	158	-	72	2,978	-	-	**-**
Administrative Salaries	E781.201	66,210	72,275	73,245	72,677	36,273	80,994	**15,736**
Software & Training	E781.209	1,500	3,049	293	-	2,500	-	**2,500**
Computer Hardware	E781.211	-	2,063	611	286	1,000	1,000	**1,000**
Bill Printing	E781.212	-	-	-	-	-	-	**-**
Law Department	E781.300	4,238	512	397	712	2,000	2,000	**2,000**
Other General Office Supplies	E781.500	16,757	18,046	12,158	15,173	18,000	10,968	**15,000**
Management Service (BST)	E782.000	9,170	32,901	9,500	9,800	10,000	9,800	**10,000**
Insurance, Injuries & Damages	E783.100	22,937	20,365	17,997	21,214	32,142	24,292	**30,359**
Regulatory Comm Expense	E784.000	69,482	52,424	44,227	55,049	53,000	46,633	**48,504**
Other General Expense Vac./Sick	E785.100	48,909	51,168	35,369	46,754	39,871	39,871	**45,736**
Training & Education	E785.101	59,914	63,008	69,439	80,485	52,000	65,145	**52,000**
State Retirement	E785.102	36,326	51,118	111,543	71,287	93,439	108,566	**94,174**
Social Security	E785.103	39,050	37,257	31,978	38,147	42,205	42,205	**43,089**
Workers Comp.	E785.104	17,089	19,984	18,153	20,544	28,380	26,494	**27,722**
Disability Insurance	E785.105	(69)	169	248	131	166	166	**161**
Hospital & Medical Insurance	E785.106	135,151	112,978	94,379	116,197	139,677	122,602	**149,023**
Medical Reimbursement	E785.107	-	-	-	-	-	-	**-**
CDL/EAP Programs	E785.108	776	638	702	653	860	860	**844**
Small Medical Claims	E785.109	-	-	350	-	1,204	1,204	**1,170**
Safety/OSHA	E785.110	24,051	24,919	16,705	22,840	26,000	26,000	**26,000**
Unemployment Insurance	E785.111	7,146	390	2,239	-	7,740	7,740	**7,524**
Post Retirement Change in Liab	E785.112	28,100	22,915	25,372	25,770	50,000	25,000	**25,000**

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2009-10	2010-11	2011-12	2012-13	*Prior Year Budget 13-14*	Proj. 2013-14	BUDGET Budget 14-15
Dental Plan	**E785.113**	-	3,950	8,619	9,449	9,500	9,500	**9,500**
Miscellaneous General Expense	**E785.200**	42,773	28,874	16,560	28,314	36,000	26,794	**36,000**
Oper Municipality Holiday Events - C	**E785.201**	-	-	-	692	-	-	**-**
Oper Municipality Seasonal Events -	**E785.202**	(1,252)	1,064	-	-	4,000	4,000	**4,000**
Oper Municipality Community Outrea	**E785.203**	5,521	963	11,996	2,667	2,000	2,000	**2,000**
Maintenance of Municipal Facilities	**E785.204**	11,357	4,384	4,169	3,147	6,500	9,845	**6,500**
Repairs to General Property	**E787.000**	-	-	-	-		-	
DEPRECIATION General Property	**E788.000**	23,287	24,232	24,529	24,641	**25,000**	24,562	**25,000**
Misc Expenses Transferred	E792.000	(242,715)	(222,259)	(251,488)	(328,120)	(260,000)	(240,000)	(260,000)
TOTAL ADMINISTRATION/GENERAL		**$ 437,586**	**$ 439,288**	**$ 391,145**	**$ 354,483**	**$ 472,711**	**$ 491,495**	**$ 433,983**
TOTAL OPERATING EXPENSE		***$ 2,728,188***	***$ 3,003,660***	***$ 2,623,172***	***$ 2,835,340***	***$ 3,113,501***	***$ 3,104,815***	***$ 3,105,437***
DEBT SERVICE								
Interest on Long Term Debt	**E451.**	23,011	18,101	13,810	10,566	8,433	8,433	**6,558**
Misc Interest Deductions	**E452.**	2,506	594	382	359	500	500	**800**
Interest Deductions Attic Insulation	**E452.100**		274	370	762	295	295	**150**
TOTAL DEBT SERVICE		**$ 25,517**	**$ 18,969**	**$ 14,562**	**$ 11,687**	**$ 9,228**	**$ 9,228**	**$ 7,508**
NON-OPERATING EXPENSE								
Real Property Taxes	**E403.000**	34,015	43,077	33,843	37,747	45,000	44,286	**46,000**
Uncollectible Revenue	**E404.000**	20,000	38,391	(1,830)	7,000	20,000	7,000	**7,000**
Misc Non-Operating Expense	**E449.000**	-	-	-	54,339	-	-	**-**
Contract Appr/From Income- IEEP	**E459.000**	67,302	68,950	63,710	68,574	70,000	70,000	**70,000**
Contract Appr/From Income - Hybrid	**E459.100**	1,604	9,626	9,626	8,022	-	-	**-**
Contract Appr/From Income - Insul	**E459.200**	-	7,775	12,894	16,253	13,506	13,506	**16,703**
Misc. Amortization	**E456.000**	(33,728)	(33,728)	(22,486)	(22,485)	(22,486)	(22,486)	**(22,485)**
Prior Year Expense Account	**E9997.900**	6,291	-	-	-		-	
TOTAL NON-OPERATING EXPENSE		**$ 95,484**	**$ 134,091**	**$ 95,757**	**$ 169,449**	**$ 126,020**	**$ 112,306**	**$ 117,218**
TOTAL EXPENSES		**$ 2,849,189**	**$ 3,156,720**	**$ 2,733,491**	**$ 3,016,475**	**$ 3,248,749**	**$ 3,226,349**	**$ 3,230,163**
		$ 2,849,189	$ 3,156,720	$ 2,733,491	$ 2,962,137	$ 3,248,749	$ 3,226,349	$ 3,230,163

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	Prior Year Budget 13-14	Prior Year Proj. 2013-14	BUDGET Budget 14-15
SURPLUS (ACCOUNT 281) BEGINNING		$ 2,981,243	$ 3,214,205	$ 3,089,233	$ 3,089,233	$ 3,638,154	$ 3,312,885	$ 3,581,018
TOTAL REVENUES		$ 2,840,366	$ 3,117,176	$ 2,940,234	$ 3,240,127	$ 3,328,330	$ 3,494,482	$ 3,328,330
TOTAL EXPENSES		$ 2,849,189	$ 3,156,720	$ 2,733,491	$ 3,016,475	$ 3,248,749	$ 3,226,349	$ 3,230,163
Change From Year's Operations		$ (8,823)	$ (39,544)	$ 206,743	$ 223,652	$ 79,581	$ 268,133	$ 98,167
Adjustments								
SURPLUS (ACCOUNT 281) ENDING		$ 2,972,420	$ 3,174,661	$ 3,295,976	$ 3,312,885	$ 3,717,735	$ 3,581,018	$ 3,679,184
Cash Flow Summary:								
Change From Year's Operations		$ (8,823)	$ (39,544)	$ 206,743	$ 223,652	$ 79,581	$ 268,133	$ 98,167
Contributions for Extensions	E263							$ 15,000
Subtract Non-Expense Cash Out Flow:		$ 900						
MAJOR EQUIPMENT W/S	E3xx.xxx						$ 134,000	
Office Equipment	E381	$ 722	$ 9,310	$ 2,142		$ 1,140	$ 1,140	
Poles Towers Fixtures	E358				$ 118,444	$ 20,000		
Underground Conduits	E359				$ 84,330	$ 75,000		75,000
Substation Equipment & Svcs	E360's				$ 149,881	$ 65,000		88,000
Street Lights	E371				$ 45,242	$ -		15,000
Capitalized Equipment	E384	$ 98,672	$ -	$ 90,000	$ (38,211)	$ -	$ -	
Capitalized Equipment	E387	$ 24,380	$ -	$ 29,000	$ -	$ -	$ -	-
NOTES PAYABLE - Princpal	E243	$ 87,700	$ 97,700	$ 102,700		$ 57,000	$ 57,000	57,700
Materials & Supplies Increase/(Decrea	E123	$ (5,819)		$ 14,784		$ 8,433	$ 8,433	6,558
Interfund Debt - Due to GF Payment	E630	$ 168,959	$ 57,000	$ -		$ -	$ -	-
Add Back Non-Cash Expense								
Offset E456 MISC AMORTIZATION (NON-CASH)		$ 33,728		$ 22,486	$ 22,485	$ 22,486	$ 22,486	$ 22,485
Offset DEPRECIATION (NON-CASH)		$ 249,713	$ 258,885	$ 268,168	$ 277,566	$ 278,500	$ 264,916	$ 291,301
Post Retirement Change in Liability		$ 28,100	$ 22,915	$ 25,372	$ 25,770	$ 50,000	$ 25,000	$ 25,000
Labor to Capital Projects						$ 100,000		$ 80,000
NET CASH FLOW		-$99,996	$55,331	$258,772	$164,017	$318,994	$394,962	$289,695

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							$ -			$ -				$ -
	08/15/14	JPMorgan/Chase	2008 Consolidated Serial Bond $1,082,000	SB	3.25%	2/15/2008 02/15/2019	$ 5,844		$ 5,844	$ 5,844				$ -
							$ -			$ -				$ -
	02/15/15	JPMorgan/Chase	2008 Consolidated Serial Bond $1,082,000	SB	3.25%	2/15/2008 02/15/2019	$ 143,144	$ 137,300	$ 5,844	$ 143,144				$ 220,900
SEWER	07/15/14	NYS EFC	Administrative Fee				$ 13,850		$ 13,850		$ 13,850			
	10/01/14	NYS EFC	Sewer Force Main $7,566,753	SB	2.44%	08/28/2008 04/01/2028	$ 59,140		$ 59,140		$ 59,140			
	04/01/15	NYS EFC	Sewer Force Main $7,566,753	SB	2.44%	08/28/2008 04/01/2028	$ 404,140	$ 345,000	$ 59,140		$ 385,640		$ 18,500	$ 5,195,000
ELECTRIC	08/15/14	Wachovia Securities, LLC	2008 Consolidated Serial Bond $723,000	SB	3.25%	2/15/2008 02/15/2021	$ 3,279		$ 3,279			$ 3,279		$ -
	02/15/15	Wachovia Securities, LLC	2008 Consolidated Serial Bond $723,000	SB	3.25%	2/15/2008 02/15/2021	$ 60,979	$ 57,700	$ 3,279			$ 60,979		$ 139,100
						TOTAL DEBT SERVICE	$ 690,376	$ 540,000	$ 150,376	$ 148,988	$ 458,630	$ 64,258	$ 18,500	$ 5,555,000
							$ 671,876			$ 148,988	$ 444,780	$ 64,258		
							$ 690,376							

SB PRINCIPAL	A9710.6	$	137,300
SB INTEREST	A9710.7	$	11,688
		$	-
		$	-
		$	-
		$	-

BAN PRINCIPAL	G9730.6	$	-
BAN INTEREST	G9730.7	$	-
SB ADMIN FEES		$	13,850
SB PRINCIPAL	G9710.6	$	326,500
SB INTEREST	G9710.7	$	118,280

SB PRINCIPAL	E243	$	57,700
SB INTEREST	E451	$	6,558
BAN PRINCIPAL	E243	$	-
BAN INTEREST	E452	$	-

SRF Bonds	$	477,130.00
Consolidated 2008	$	213,246.00
TOTAL DS	$	690,376.00

V9720.600	$	18,500

RESERVE FUNDS

	ACTUAL 05/31/2008	ACTUAL 05/31/2009	ACTUAL 05/31/2010	ACTUAL 05/31/2011	ACTUAL 05/31/2012	ACTUAL 05/31/2013	PROJECTED 05/31/2014	0.10% Interest	2014-15 Trans. IN	2014-15 Expenses	ESTIMATED 05/31/2015
General Reserve	$ 426,491	$ 433,633	$ 352,021	$ 353,659	$ 354,798	$ 355,529	356,240	356	-	-	$ 356,596
Streets & Pavement	$ 10,294	$ 10,463	$ 10,521	$ 10,570	$ 50,604	$ 90,708	120,889	121	-	-	$ 121,010
Computer Reserve	$ 75,479	$ 76,751	$ 77,178	$ 77,537	$ 50,421	$ 27,362	27,417	27	-	-	$ 27,444
GF Equipment Reserve			$ 33,690	$ 33,847	$ 133,956	$ 154,232	74,540	75	32,000	-	$ 106,615
GF Recycle Reserve						$ 15,000	30,030	30	15,000	-	$ 45,060
Sewer Reserve	$ 308,504	$ 313,664	$ 279,255	$ 280,554	$ 181,342	$ 181,716	182,079	182	-	-	$ 182,261
SF Equipment Reserve			$ 22,920	$ 23,026	$ 23,101	$ 23,148	73,194	73	45,000	-	$ 118,267
Electric Depreciation	$ 35,918	$ 36,516	$ 36,719	$ 36,890	$ 37,008	$ 85	85	-	-	-	$ 85
Totals	$ 856,686	$ 871,027	$ 812,304	$ 816,083	$ 831,230	$ 847,780	864,476	864	92,000	-	$ 957,340
											$ 957,340

2011-12 Changes to Reserve:
Budgeted: Computer Reserve: Use $13,000 for new phone system Actual used $12731.66
Computer Reserve: Use $20,000 for new computer hardware for Village Actual used $14628.15
GF Equipment Reserve: Add $100,000 in recognition of deferral of purchase of replacement for Packer #12
Addition: Sewer Reserve: Use $100K for East Avenue Heritage Trail Phase I, Sewer repair portion

2012-13 Changes to Reserve:
General Fund: $40K for Village Portion of East Avenue Heritage Trail, Phase II
GF Equipment Reserve: Add $20,000 in recognition of deferral of vehicle purchases
Create New Recycle Truck Reserve. Add $15,000
Streets Reserve: add $40K for future use on Brockport Road projects
Sewer Reserve: Use $23,570 for Truck #10 Replacement, Sewer Portion (50% of Net)
Computer Reserve: Use $40K for Security Cameras

2013-14 Changes to Reserve:
Budgeted: GF Equipment Reserve: Use $120K for refuse vehicle purchases
GF Equipment Reserve: Add $40K for other future vehicle purchases
Recycle Truck Reserve. Add $15K
Streets Reserve: add $30K for future use on Brockport Road projects
Sewer Equipment Reserve: add $50K for future Vehicle purchases

2014-15 Changes to Reserve:
Budgeted: GF Equipment Reserve: Add $32K for other future vehicle purchases
Recycle Truck Reserve. Add $15K
Sewer Equipment Reserve: add $45K for future Vehicle purchases

MAJOR EQUIPMENT/PROJECT EXPENSE

Projects	Sponsor DH/VB	Total Cost	General Fund Account	General Fund Amount	Sewer Fund Account	Sewer Fund Amount	Electric Fund Account	Electric Fund Amount	Capital Fund Account	Capital Fund Amount	Total
Roads Program: West, Church, Parkhurst	TW	55,000	A5110.400	55,000							55,000
& Slurry seal various roads + Crack Seal		113,600	A5110.402	113,600							113,600
See summary below		34,140	A8540.400	34,140							34,140
Sidewalk Program Option	TW	-	A5410.200	-							-
Cost of New (Traded) Bobcat Loader	TW	31,709	A5110.200	22,197	G8120.200	9,512					31,709
Cost of New (Traded) Cat 930K Loader	TW	141,437	A5110.200	99,006	G8120.200	42,431					141,437
Truck 9 1 Ton Dump Rework CHANGE to .40	TW	9,200	A5110.401	6,440	G8120.400	2,760					9,200
Truck 1 DPW Supt Repair CHANGE to .400	TW	5,000	A1490.400	3,500	G8120.400	1,500					5,000
Park Bobcat w/Snow Plow	TW	22,000	A7110.200	15,400	G8120.200	6,600					22,000
Water Tank With Pump	TW	2,300	A7110.200	2,300							2,300
Solar Speed Limit Sign	TW	3,300	A3310.200	3,300							3,300
Replace PA System	TW	-	A7110.400	-							-
Repair/Replace Stairs at Gazebo	TW	8,000	A7110.400	8,000							8,000
Repair/Replace Trolley Depot Decking - Work	TW	-	A7110.400	-							-
Repair/Replace Gutters on Luthor Jacobs	TW	8,750	A5110.400	8,750							8,750
Replace Garbage Cans	TW	7,600	A7110.400	7,600							7,600
Replace Drinking Fountain	TW	5,500	A7110.400	5,500							5,500
Code Review	JS/CNE	30,000	A8010.400	30,000							30,000
Village Security Cameral Expansion - defer	JS	-	A1680.200	-							-
Manhole Replacement	TW	27,500			G8120.200	27,500					27,500
Sanitary Sewer Slip Lining Program	TW	48,500			G8120.400	48,500					48,500
Sewer Main Camera w/Hilton & Bkpt	TW	30,000			G8120.200	30,000					30,000
Street Light Conversion to LED	OM	15,000					E0371.000	15,000			15,000
Plaza Redevelopment Placeholder	OM	75,000					E0359.000	75,000			75,000
S&C 115KV Circuit Switcher	OM	75,000					E0361.000	75,000			75,000
DPW/Electric Shop Infrastructure Rebuild	OM	8,000					E0367.000	8,000			8,000
Substation Improvmt - Standby Generator	OM	5,000					E0361.000	5,000			5,000
Total		761,536		414,733		168,803		178,000		-	761,536

MISCELLANEOUS RELATED REVENUES:		Total Revenue	General Fund Account	General Fund Amount	Sewer Fund Account	Sewer Fund Amount	Electric Fund Account	Electric Fund Amount	Capital Fund Account	Capital Fund Amount	Total
CHIPS	TW	53,135	A3501.000	53,135							53,135
Trade in on Truck #9	TW	-	A2665.000	-	G2665.000	-					-
Trade in on Truck #1	TW	-	A2665.000	-	G2665.000	-					-
Trade in on Bobcat Loader (Upgrade Prgm)	TW	29,509	A2665.000	20,655	G2665.000	8,854					29,509
Trade in on Cat Loader (Upgrade Prgm)	TW	136,937	A2665.000	95,856	G2665.000	41,081					136,937
Funding from Debt Service	TR	18,500			G5730.204	18,500					18,500
IEEP	OM	15,000					E0263.000	15,000			15,000
Total		253,081	-	169,646	-	68,435	-	15,000	-	-	219,581

Roads Program Summary:	A5110.400	A5110.402	A8540.400	Total	CHIPS
West Avenue (Fr DPW gate to Clark)	9,700.00	37,000.00	10,780.00	57,480.00	(42,000.00)
Church Street	7,700.00	18,000.00	15,080.00	40,780.00	
Parkhurst Drive	11,500.00	58,600.00	8,280.00	78,380.00	
Slurry Seal Roads	6,800.00			6,800.00	
Crack Seal Roads	19,300.00	-	-	19,300.00	
	55,000.00	113,600.00	34,140.00	202,740.00	

Village of Spencerport, NY

Vehicle Replacement Schedule

Revised: 11/26/2013

Scenario:

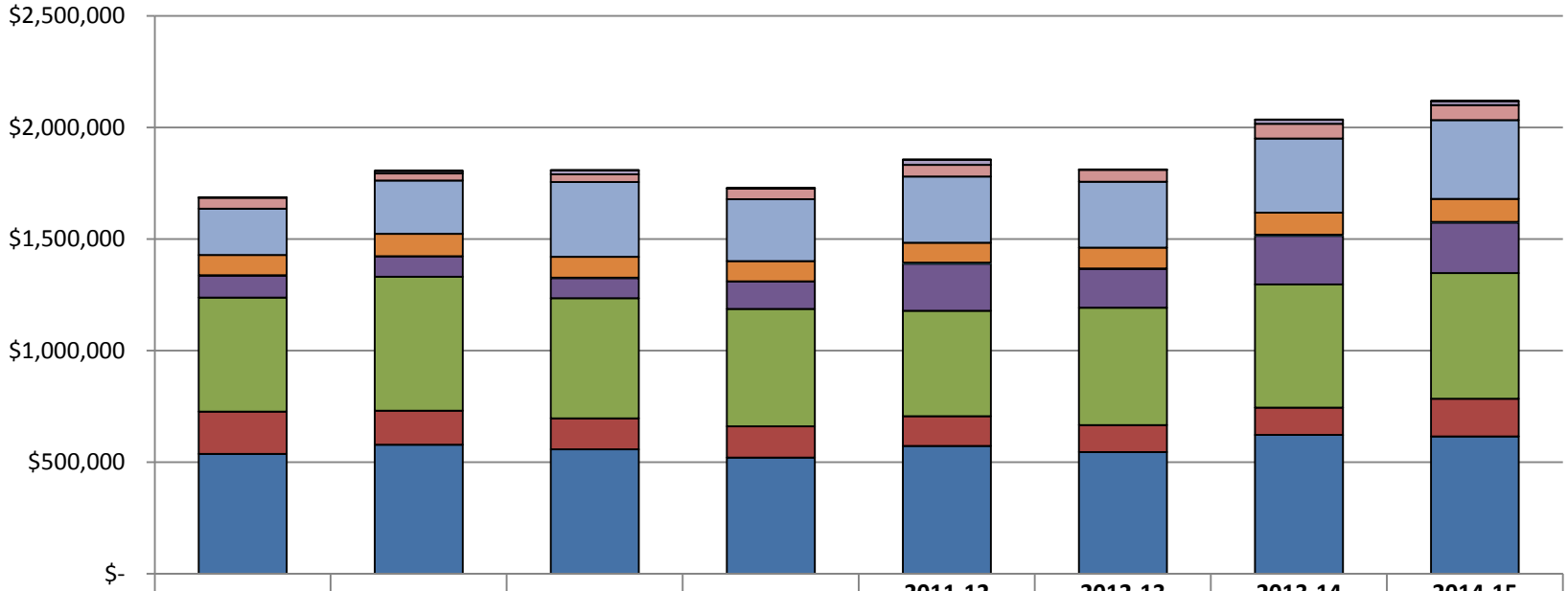
Description of Work	Unit #	Vehicle Description	YR Last Purch	Trade Life	Next Buy	Projected Replacement Cost Gross Cost	Trade In	Net Cost	Paid by Fund Split	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
				Plan for Calculation													
D.P.W	1	2007 Dodge Dakota pick up	2007	8	2015	28,000	8,000	20,000	70/30% GF/SF	-	-	20,000	-	-	-	-	-
D.P.W	5	2007 International Dump Truck	2007	11	2018	165,000	35,000	130,000	100% SF Chas & Body	-	-	-	-	-	130,000	-	-
D.P.W	6	2007 Sterling 6 wheel Dump trk	2007	9	2016	165,000	38,000	127,000	* 40/15/45% GF/SF/EF	-	-	-	127,000	-	-	-	-
D.P.W	7	2000 Sterling 6 Wheel Dump	2000	14	2014	162,000	15,000	147,000	100% GF	147,000	-	-	-	-	-	-	-
D.P.W	9	2007 Ford F550 1 Ton Dump	2007	6	2013	58,000	10,000	48,000	70/30% GF/SF	-	-	48,000	-	-	-	-	-
Parks	10	2001 Ford F550 1 Ton Dump	2001	12	2013	-	4,500	(4,500)	100% GF	(4,500)	-	-	-	-	-	-	-
Sewer	11	1999 Sterling Flush Tank Truck	1999	17	2016	185,000	60,000	125,000	100% Sewer	-	-	-	125,000	-	-	-	-
Refuse	12	2002 Sterling Condor packer	2002	12	2014	216,000	15,000	201,000	100% GF	-	201,000	-	-	-	-	-	-
Street Clean	14	2007 Freightliner St Sweeper	2007	12	2019	165,000	75,000	90,000	70/30% GF/SF	-	-	-	-	-	-	90,000	-
D.P.W	15	2007 Ford F350 1 Ton Dump	2007	6	2013	52,000	-	52,000	*40/20/40% GF/SF/EF	52,000	-	-	-	-	-	-	-
D.P.W	16	2009 Ford P/U F450 Dump	2009	6	2015	52,000	20,000	32,000	*40/20/40% GF/SF/EF	-	-	-	-	32,000	-	-	-
Refuse	18	2007 International Packer	2007	11	2018	225,000	20,000	205,000	100% GF	-	-	-	-	-	-	205,000	-
Recycling	19	2008 International Recycler	2008	10	2018	147,000	72,000	75,000	100% GF	-	-	-	-	-	75,000	-	-
D.P.W new	21	2010 DPW Backhoe Monroe Tracto	2010	12	2022	83,000	50,000	33,000	70/30% GF/SF	-	-	-	-	-	-	-	-
D.P.W	22	2009 Caterpillar (Case) Loader	2009	12	2021	130,000	95,000	35,000	70/30% GF/SF	-	-	-	-	-	-	-	-
Parks	24	2010 John Deere Tractor	2010	7	2017	33,000	25,000	8,000	70/30% GF/SF	-	-	-	-	8,000	-	-	-
Parks Van	26	2007 GMC Cube Van	2007	9	2016	38,000	20,000	18,000	75/25% GF/SF	-	-	-	18,000	-	-	-	-
Parks	27	2000 Ford F150 4x4 Mechanics	2000	15	2015	18,500	200	18,300	60/40% GF/SF	-	18,300	-	-	-	-	-	-
Leaf pick up	B	1998 Leaf Machine	1998	15	2013	24,000	2,000	22,000	100% GF	-	-	-	-	22,000	-	-	-
Leaf pick up	C	2011 Leaf Machine	2011	15	2026	22,000	2,000	20,000	100% GF	-	-	-	-	-	-	-	-
D.P.W	Lease	2010 S205 BOB CAT lease/own	Lease	0		-	-	-	70/30% GF/SF	-	-	-	-	-	-	-	-
DPW	Equip	Bobcat Polaris ATV	2007	5	2012	26,000	3,000	23,000	60/40% GF/SF	-	-	23,000	-	-	-	-	-
Subtotal:	ubtotal:	Subtotal:	Subtotal:	ptotal:	Subtotal:	1,994,500	569,700	1,424,800	Subttl General & Sewer:	194,500	219,300	91,000	270,000	62,000	205,000	295,000	-
Building Inspector	20	2006 Ford Escape Hybrid 4X4	2006	10	2016	27,000	5,000	22,000	100% Electric	-	-	-	22,000	-	-	-	-
SME	2	2010 Ford Escape Hybrid 4*4	2010	8	2018	29,000	10,000	19,000	100% Electric	-	-	-	-	-	19,000	-	-
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	30,000	3,000	27,000		-	-	-	-	27,000	-	-	-
SME	13	2001 Ford F650 Bucket Truck	2001	14	2015	150,000	25,000	125,000		-	-	125,000	-	-	-	-	-
SME	23	1995 Freightliner Line Truck	1995	25	2020	165,000	25,000	140,000		-	-	-	-	-	-	-	140,000
SME	25	1998 John Deere Backhoe	1998	22	2020	83,000	10,000	73,000		-	-	-	-	-	-	-	73,000
SME	4	2004 1 ton dump Ford F350	2004	12	2016	52,000	4,000	48,000		-	-	-	-	-	48,000	-	-
Chase Truck	-	-	0	0	0	-	-	-		-	-	-	-	-	-	-	-
-	17	-	0	0	0	-	-	-		-	-	-	-	-	-	-	-
Subtotal: EF	ubtotal:	Subtotal:				694,000	117,000	577,000	Subtotal Electric:	-	-	125,000	-	27,000	67,000	-	213,000
Total cost for Fiscal Year:		(All Funds)				2,688,500	686,700	2,001,800		194,500	219,300	216,000	270,000	89,000	272,000	295,000	213,000

INSURANCE AND BENEFITS ALLOCATION WORKSHEET

POLICY/COVERAGE:	Actual 2010-11	Actual 2011-12	Actual 2012-13	Budget 2013-14	Budget 2014-15	Salary % Distribution By Fund: 45.7% General		12.5% Sewer		41.8% Electric	
SMP (Special Multi-Peril)	45,981	46,141	51,398	68,640	66,784	A1910.402	30,520	G1910.402	8,348	E783.100	27,916
Crime Coverage	675	628	5,402	830	743	A1910.403	340	G1910.403	93	E783.100	311
Public Officials	1,831	4,000	-	5,280	5,101	A1910.400	2,331	G1910.400	638	E783.100	2,132
TOTAL	$ 48,487	$ 50,769	$ 56,800	$ 74,750	$ 72,628		33,191		9,079		30,359
							33,191		9,079		30,359
Employee Benefits Insurance											
Workers Compensation	47,581	49,283	53,610	66,000	66,320	A9040.800	30,308	G9040.800	8,290	E785.104	27,722
Disability Insurance	625	500	402	385	386	A9055.800	176	G9055.800	48	E785.105	161
Unemployment Insurance	930	7,648	139	18,000	18,000	A9050.800	8,226	G9050.800	2,250	E785.111	7,524
TOTAL	$ 49,136	$ 57,431	$ 54,151	$ 84,385	$ 84,706		38,710		10,588		35,407
							38,710		10,588		35,407
Other Employee Benefits											
Retirement	121,716	210,060	173,871	246,719	225,297	A9010.800	102,961	G9010.800	28,162	E785.102	94,174
Accrued Benefits	4,240	-	-	-	-	A9189.801	-	G9189.801	-	E785.107	-
Small Medical Claims	154	909	442	2,800	2,800	A9089.802	1,280	G9189.802	350	E785.109	1,170
CDL/EAP Program	1,814	1,906	2,041	2,000	2,020	A9189.803	923	G9189.803	253	E785.108	844
TOTAL	$ 127,924	$ 212,875	$ 176,354	$ 251,519	$ 230,117		105,164		28,765		96,188

Actual - Impact of Hurricane Sandy catch up

SALARY AND BENEFITS



	2007-08 $1,686,746	2008-9 $1,805,640	2009-10 $1,807,878	2010-11 $1,728,156	2011-12 Actual $1,856,669	2012-13 Actual $1,811,518	2013-14 Budget $2,035,211	2014-15 Budget $2,118,538
Disability	$817	$671	$95	$625	$2,300	$402	$385	$386
Unemployment Ins.	$546	$10,555	$17,473	$930	$21,400	$139	$18,000	$18,000
Worker's Compensation	$49,874	$31,417	$35,035	$47,581	$52,000	$53,610	$66,000	$66,320
Hospital/Medical	$206,910	$239,305	$335,226	$278,426	$296,731	$295,884	$332,904	$353,492
Social Security	$91,088	$100,091	$93,350	$89,527	$90,162	$93,155	$99,198	$103,061
CDL/EAP & Misc.	$2,374	$1,995	$2,480	$1,814	$5,300	$2,483	$4,800	$4,820
State Retirement	$97,529	$90,602	$88,597	$121,716	$210,060	$173,871	$217,300	$225,297
Electric Fund	$511,211	$600,181	$539,312	$526,067	$471,939	$525,241	$551,678	$563,256
Sewer Fund	$188,624	$152,541	$139,130	$140,772	$133,763	$121,468	$122,629	$168,463
General Fund	$537,773	$578,282	$557,180	$520,698	$573,014	$545,265	$622,317	$615,443

2014-15 Property Tax Cap Calculation

Revision: 01/29/2014

	Original Warrant/Levy 2013-14				
		General Taxes			632,869.51
		General Recycle			71,446.26
		Sewer Residential Capital			253,648.66
		Sewer Residential O&M			247,089.95
		Total Original Warrant			1,205,054.38
		Adjustments to Warrant (See OSC recommendations)		+	(2,436.00)
1.		**Adjusted Warrant 2013-14**		**=**	**1,202,618.38**
2.	Add:	**Total Tax Cap Reserve Amount (Incl Interest Earned) Fr FYE 5/31/2014**		+	**-**
3.	Add:	**Tax Base Growth Factor**	**x** 1.0004	=	1,203,099.43
4. 5.	Add:	**Pilots receivable in the prior Fiscal Year**		+	4,135.00
				=	1,207,234.43
	Multiply	**times levy growth factor (1.00 to 1.02)**		x	101.48%
		Tax Levy Limit before adjustments and exclusions:		=	1,225,101.50
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		+	-
		Calculate Carry Over			
		OSC-Approved Tax Cap for 2013-14	1,226,577.00		
		A) 1.5% of Cap	18,398.66		
		B) Unused Levy 2013-14: CAP Less Adjusted Warrant	19,823.62		
7.	Calc:	**Available CarryOver from FYE 5/13/2014 (Lesser of A or B Above)**		+	18,398.66
8.	Add:	tax levy necessary to pay for additional pension costs due to increases in the average actuarial/normal contibution 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		**=**	**1,243,500.15**

2014-15 Levy:

General Taxes		639,500.14
General Recycle		70,837.00
Sewer Residential Capital		243,371.00
Sewer Residential O&M		258,170.00
Estimated Total Warrant		1,211,878.14
PILOT		4,135.00
Total Warrant + PILOT		1,216,013.14
Levy + PILOT 2015	**Est**	**1,216,013.14**
Levy + PILOT 2014	**Act**	**1,206,753.38**
Overall increase vs prior year levy in $		9,259.76
Overall increase vs prior year levy in %		0.77%
On same assessment base:	2015	182,125,049
Tax Rate 2013-14		6.63
Tax Rate 2014-15		6.68
Increase %		0.77%

Retirement Exclusion Calculation:

NYSLRS projected Salary base 2014-2015		1,072,136.00
Pension contributions due to increases in the statewide contribution rate over 2 percentage points (eg: 2.6% - 2% = 0.6%) Current year - 0%	x	0.00%
Exclusion allowed		-

Reduction in Levy Required: IF ANY -

2014-15 BUDGET and 5 YEAR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	Actual 2012	Actual 2013	BUDGET 2014	Forecast 2014	BUDGET 2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Resources
INFRASTRUCTURE		**Streets Program**											
	A	Thorncliff, Hawthorne		73,590	130,817								Thorncliff '11/12, Hawthorne '13
		Pinecrest & Kirkgate				120,455	120,455						
		Other Roads Mill and Fill & Drainage	TW					176,640		99,411	128,150		See Roads Plan
		Brockport Road Rebuild	TW	40,984	-	-	-	-	325,000		-	325,000	
		Other Roads, Cracks, Slurry Seal		-	24,090	18,600	18,600	26,100	32,000	32,000	32,000	32,000	
		Bond Debt											
		CHIPS		(42,699)	(42,606)	(42,600)	(53,135)	(53,135)	(42,600)	(42,600)	(42,600)	(42,600)	Less CHIPS Payments
		Bank/Use Reserve $50K 5/31/12		40,000	40,000	30,000	30,000	-	(120,000)	60,000	60,000	(120,000)	Use of Streets Reserve
		Total Net Cost/Allocation		111,875	152,301	126,455	115,920	149,605	194,400	148,811	177,550	194,400	
	A	Miscellaneous Drainage/Gutters	TW		3,295			8,750					
	A	Sidewalks Program	TW	11,650	-	30,000	-	-	-	-	-	-	2013-14 was Harwood to Harwood on Nichols Street
	G	Sanitary Sewer Slip Lining program	TW	116,750	43,850	75,500	75,500	48,500	76,220	53,800	46,975	74,350	See Sewer Plan
		Replace Manhole	TW	-	-	-	-	27,500	-	-	-	-	See Sewer Plan
		Other Inflow & Infiltration	TW	-	-	-	-	-	-	-	-	-	See Sewer Plan
		Storm Water Pump Station	TW	-	-	18,000	18,000	-	-	-	-	-	
VEHICLES & EQUIPMENT	A	VRS: Vehicles - Recycle	TW	-	-						147,000		Per Vehicle Repl Schedule
		Less Trade/Grant									(72,000)		
		Bank/Use Reserves $0 5/31/12		-	15,000	15,000	15,000	15,000	15,000	15,000	(75,000)	15,000	
		Net after Reserves		-	15,000	15,000	15,000	15,000	15,000	15,000	-	15,000	
	A	VRS: Vehicles - Other General	TW	21,193	99,100	11,100	11,100	146,543	94,500	67,900	-	115,500	Per Vehicle Repl Schedule
		VRS Vehicles - Refuse				216,000	216,000				-	225,000	
		Less Trade			(13,613)	(15,120)	(15,120)	(116,511)	(30,200)	(24,180)	-	(57,500)	
		Bank/Use Reserves		100,000	20,000	(80,000)	(80,000)	32,000	40,000	100,000	80,000	(180,000)	
		Net after Reserves		121,193	105,487	131,980	131,980	62,032	104,300	143,720	80,000	103,000	
	G	VRS: Vehicles - Other Sewer	TW	-	70,532	7,400	7,400	62,803	221,050	20,300	165,000	49,500	Per Vehicle Repl Schedule
		Less Trade			(9,607)	(80)	(80)	(49,935)	(70,700)	(16,160)	(35,000)	(37,500)	
		Bank/Use Reserves:		-	(23,437)	50,000	50,000	45,000	(100,000)	60,000	(50,000)	40,000	
		Net after Reserves		-	37,488	57,320	57,320	57,868	50,350	64,140	80,000	52,000	
	A	Paint & Undercoat Vehicles	TW	2,279	1,083	10,890	10,890						to extend life of vehicles
	G			1,500	1,700	3,910	3,910						
	G	Sanitary Sewer Main Camera	TW	-	-	-	-	30,000	-	-	-	-	Split with Hilton & Brockport
	A	Miscellaneous Equipment	TW		7,168	22,160	22,160	5,600	12,000	12,000	12,000	12,000	2014 Lawn Equipment
	G		TW	-	-	3,740	3,740	-	-	-	-	-	
	A	Server & Software Replacements	JS	14,628	-						20,000	-	Computer Reserve
		Security Cameras	GP/JS	-	40,294								
		Telephones	TW	12,732	-								
	A	Use Reserves	JS	(27,359)	(30,294)						(20,000)	-	
GRANTS	A	"Walk Thru History" Brochure			1,268		3,732						Brochure costs
		Erie Canalway Grant Program					1,866						Less grant
	A	Record Retention Program	JS	-	-	47,500	28,649						2014 Record Retention
		Less Grants				(45,000)	(26,149)						Reduced Grant / Project
	Capital	Docks: Complete 300' of dockage		23,412	-								COMPLETE 2012.
		Grant (minus 2011 accruals)		(11,706)	-								Division of Coastal Resources
		Total Net Cost/Allocation		11,706	-	-	-	-	-	-	-	-	grant

2014-15 BUDGET and 5 YEAR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	Actual 2012	Actual 2013	BUDGET 2014	Forecast 2014	BUDGET 2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Resources
GRANTS	Capital	East Avenue Heritage Trail Ph I		91,954	85,714								Division of Coastal Resources: Matching grants: PH I complete and under budget Fall 2012. PH II complete and under budget Fall 2013.
		East Avenue Heritage Trail Ph II	JS	-	44,628	-	81,504						
		Less Internal Labor		-	(23,853)	-	-						
		Less Gen Fund Capital Reserves $355 K 5/31/12		-	-								
		Less Grants		(30,791)	(15,914)	-	(117,129)						
		Net after Reserves & Grants		61,163	90,575		(35,625)						
		Sewer Portion of contribution		100,000	(11,095)		(35,625)						
		GF Portion Net of Grants & Resrvs		7,000	12,663	-		-	-	-	-	-	
MISCELLANEOUS	A	Comprehensive Plan	CNE	1,085	-								Spring 2011
	A	Complete Code Review	CNE/JS		-			30,000					
	A	Screen Electric Substation	OM	4,157	-								
	A	Replace 7 Main St. Garbage Cans	TW					7,600					
	A/T	Gazebo Repairs and Maintenance	TW	19,931				8,000	4,000				Source from Trust as avail.
	A/T	Replace Trim and Paint Pavilion	TR	695									Source from Trust as avail.
	A/T	Pavillion Drinking Fountain	TR					5,500					Source from Trust as avail.
	A	Trolley Depot Mtg Rm conceptual	TR		-	-	-						Develop shovel-ready plan
		expansion plan engineering	TR		-	-	-						Less Grant
	A/E*	Alternative Energy in DPW/SME: to assess grant and govt funding	CNE/OM			5,000	5,000						* Additional $5K budgeted in 2013-14 in EF
	Split	Administration Building Upgrades	JS	2,522	-								2012 VO Ladies Room
	A	Park on Canal at DPW site	JL/CNE	-	-	-	-	-	50,000				Grant?
	A	Corner Lot on Union - Purchase	JL							150,000	10,000	10,000	Place for Future Opportunity
		Use Reserves to purchase								(150,000)			General Fund Reserves
	A	Join Climate-Smart Communities	CNE										No Cost - Strategy, not capital
	A/G	**Total General/Sewer Expend.**	**All**	**439,062**	**529,685**	**590,255**	**626,640**	**583,536**	**814,770**	**435,411**	**561,125**	**843,350**	
		General Fund Expenditures Only:		228,858	327,889	481,705	518,090	414,733	517,500	361,311	349,150	719,500	
		General Fund Revenues:		(85,196)	(72,133)	(102,720)	(209,667)	(169,646)	(72,800)	(66,780)	(114,600)	(100,100)	
		General Fund Reserve Incr/(Decr)		112,641	44,706	(35,000)	(35,000)	47,000	(65,000)	25,000	45,000	(285,000)	
		Total General Fund Cash		256,303	300,462	343,985	273,423	292,087	379,700	319,531	279,550	334,400	
		Sewer Fund Expenditures Only:		210,204	201,796	108,550	108,550	168,803	297,270	74,100	211,975	123,850	
		Sewer Fund Revenues:		-	(9,607)	(80)	(80)	(49,935)	(70,700)	(16,160)	(35,000)	(37,500)	
		Sewer Fund Reserve Incr/(Decr)		-	(23,437)	50,000	50,000	45,000	(100,000)	60,000	(50,000)	40,000	
		Total Sewer Fund Cash		210,204	168,752	158,470	158,470	163,868	126,570	117,940	126,975	126,350	
		TOTAL CASH GF & SF		466,507	469,214	502,455	431,893	455,955	506,270	437,471	406,525	460,750	

SME 5 YEAR MAJOR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18	Forecast 2018-19	Resources
		Substation Improvements							
	E	115KV Circuit Switcher Replacement							
		Cost	OM	75,000					Completion of two project with replacement of both VBU switches
		Total Net Cost/Allocation		**75,000**	**0**	**0**	**0**	**0**	
		Substation Improvements							
	E	SCADA System -				-	-	-	Replace Old Substation Computer System
		Cost	OM		42,000				
		Total Net Cost/Allocation		**-**	**42,000**	**0**	**0**	**0**	
		Substation Improvements							
	E	Standby Generator for Station Batteries							
		Cost	OM	5,000					To Support Station DC Battery System
		Total Net Cost/Allocation		**5,000**	**0**	**0**	**0**	**0**	
	E	Block Tree Trimming							
		Cost	OM		25,000	25,000		25,000	Sandstone, Meadow, Clearview Dr & Various Main Line Circuits
		Total Net Cost/Allocation			**25,000**	**25,000**	**0**	**25,000**	
	E	Street Lighting Conversion to LED							
		Cost	OM	15,000	15,000	15,000	15,000	15,000	Multi year program, replacing existing HPS street lighting, 100% reimbursable through IEEP funds.
		Less IEEP Reimbursement		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	
		Total Net Cost/Allocation		**0**	**0**	**0**	**0**	**0**	
		Extension of Services Projects							
	E	Plaza Improvement Project (Pelusio)				-			
		Cost	OM	125,000	125,000				Budget Place Holder, Dependent on Project Approval, Estimates Only
		Less Developer Reimbursement		(75,000)	(75,000)	-			
		Total Net Cost/Allocation		**50,000**	**50,000**	**-**	**-**	**-**	
		Extension of Services Projects							
	E	Parkview Center Phase I, II, III							
		Cost	OM			75,000	75,000	75,000	Budget Place Holder, Dependent on Project Approval, Estimates Only
		Less Developer Reimbursement				(25,000)	(25,000)	(25,000)	
		Total Net Cost/Allocation				**50,000**	**50,000**	**50,000**	
		Extension of Services Projects							
	E	Canal Landing Subdivision							
		Cost	OM				50,000		Budget Place Holder, Dependent on Project Approval, Estimates Only
		Less Developer Reimbursement					(5,000)		
		Total Net Cost/Allocation		**-**	**-**		**45,000**		
		DPW/ELEC Facility Improvements							
	E/GF/SF	Standby Generator for Shop							
		Cost	OM/TW	TBD					Budget Place Holder For Now, Estimates To Follow
		Total Net Cost/Allocation		**0**	**0**	**0**	**0**	**0**	
		SUB TOTALS BY BUDGET YEAR		**130,000**	**117,000**	**75,000**	**95,000**	**75,000**	

VILLAGE OF SPENCERPORT, NY

Five Year Financial Plan, Fiscal Years 2014-15 through 2018-19

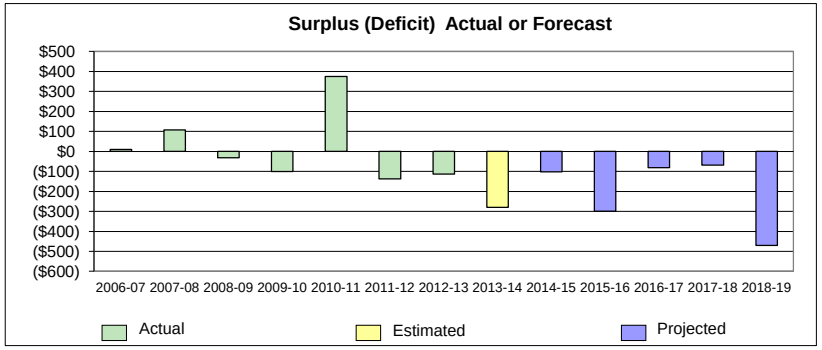
Current Forecast Mar. 2014

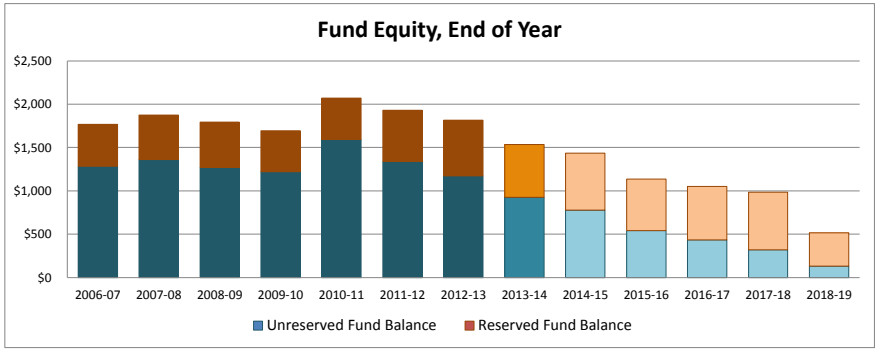
Tax Rate: $ 3.47 $ 3.53 101.7% Increase 2014-15 over 2013-14

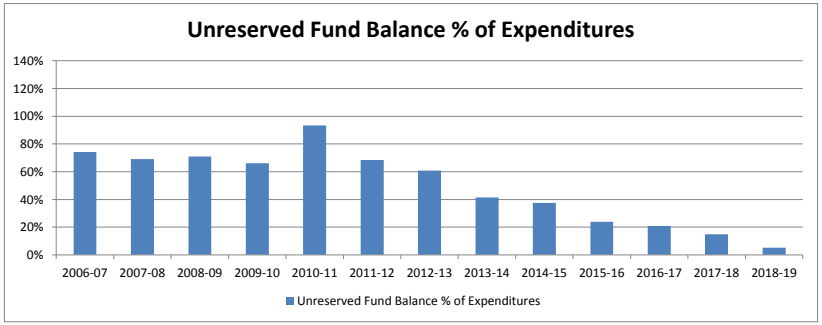
General Fund

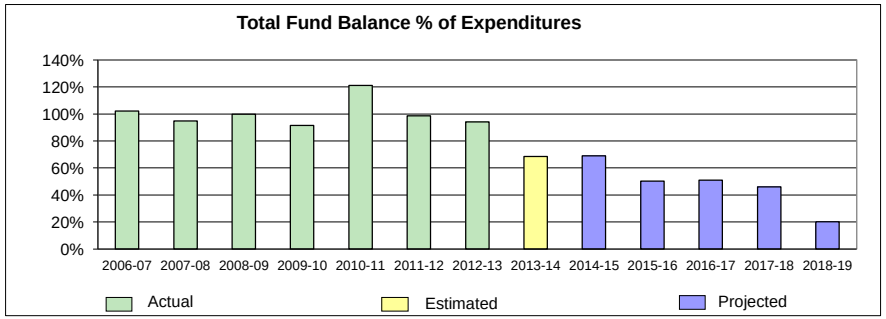
	Actual							Forecast	BUDGET	Projected $M				Avg Annual Increase 2006-07- present	Assumptions					
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19		2014-15 Budget	2015-16	2016-17	2017-18	2018-19	Comments
Revenues																				
Real Property Taxes	548	574	577	578	622	616	627	$633	$640	$652	$665	$679	$692	2%	1%	2%	2%	2%	2%	See
Sales and Use Tax	725	777	762	730	771	807	823	$845	$860	$877	$895	$913	$931	2%	2%	2%	2%	2%	2%	Note
State Aid	112	103	111	101	60	100	104	$147	$122	$119	$117	$115	$112	4%	-17%	-2%	-2%	-2%	-2%	Below
Federal Aid	0	0	47	6	0	1	0	$0	$0	$0	$0	$0	$0	N/A	0%	0%	0%	0%	0%	
Interfund Transfers	14	0	0	2	6	7	0	$0	$0	$0	$0	$0	$0	-100%	0%	0%	0%	0%	0%	
Sale/Trade of Equipment MEE								$88	$122	$73	$67	$115	$100		---	---	---	---	---	Capital plan
Other Revenue	341	629	265	331	625	290	261	$246	$234	$239	$243	$248	$253	-5%	2%	2%	2%	2%	2%	
Total Revenues and Other Sources	**$1,740**	**$2,082**	**$1,763**	**$1,748**	**$2,085**	**$1,820**	**$1,815**	**$1,959**	**$1,977**	**$1,960**	**$1,987**	**$2,069**	**$2,089**	**2%**	**1%**	**-1%**	**1%**	**4%**	**1%**	
					Cell Tower Sale		*Forecast:*	*1,959*	*1,977*											
Expenditures																				
Personal Services	548	539	578	557	521	524	545	617	615	646	672	699	727	2%	5%	5%	4%	4%	4%	
Equipment and Capital Outlay - Basic	129	364	61	116	141	84	77	68	9	9	9	9	9	-9%	0%	0%	0%	0%	0%	
Contractual - Basic (Adj. for typical pattern of underspending by built in contingency)	652	740	789	748	530	578	482	546	534	544	555	566	578	-2%	2%	2%	2%	2%	2%	
Vehicle Replacement						22	99	238	147	95	68	-	341		---	---	---	---	---	Based on capital plan
Other MEE						127	197	280	268	423	293	349	379		---	---	---	---	---	
Debt Service (Principal and Interest)	151	131	147	154	163	299	152	143	149	150	40	39	4	-1%	---	---	---	---	---	
Employee Benefits	250	201	220	273	249	289	300	346	357	393	432	475	523	5%	10%	10%	10%	10%	10%	
Interfund Transfers	0	0	0	0	106	35	75	-	-	-	-	-	-	N/A	0%	0%	0%	0%	0%	
Total Expenditures and Other Uses	**$1,730**	**$1,975**	**$1,795**	**$1,848**	**$1,709**	**$1,958**	**$1,929**	**2,239**	**2,078**	**$2,259**	**$2,069**	**$2,137**	**$2,559**	**4%**	**-7%**	**9%**	**-8%**	**3%**	**20%**	
							Forecast:		*2,281*											
Surplus (Deficit) Actual or Forecast	**$10**	**$107**	**($32)**	**($100)**	**$375**	**($138)**	**($114)**	**($281)**	**($102)**	**($299)**	**($82)**	**($68)**	**($471)**							
Budget Surplus (Deficit)	*(420)*	*(476)*	*(597)*	*(742)*	*(508)*	*(614)*	*(472)*	*(501)*	*(304)*											
Change Budget to Actual or Forecast	*430.2*	*583*	*565*	*642*	*883*	*476*	*358*	*220*	*202*											
Budgetary Reserves							*Forecast:*													
Fund Equity, Beg. of Year	1,756	1,768	1,875	1,793	1,693	2,069	1,930	1,816	1,535	1,434	1,135	1,053	985							
Fund Equity, End of Year	1,768	1,875	1,793	1,693	2,069	1,930	1,816	1,535	1,434	1,135	1,053	985	514							
Reserved Fund Balance	485	512	521	473	473	590	643	609	657	594	620	666	382							
Reserved Fund Balance as % of Expenditures	28.0%	25.9%	29.0%	25.6%	27.7%	30.1%	33.3%	27.2%	31.6%	26.3%	30.0%	31.2%	14.9%							
Unreserved Fund Balance	**$1,283**	**$1,363**	**$1,272**	**$1,220**	**$1,595**	**$1,340**	**$1,173**	**$926**	**$777**	**$541**	**$433**	**$319**	**$132**							
Unreserved Fund Balance % of Expenditures	74.2%	69.0%	70.9%	66.0%	93.3%	68.4%	60.8%	41.4%	37.4%	23.9%	20.9%	**14.9%**	**5.2%**							
Total Fund Balance % of Expenditures	102.2%	94.9%	99.9%	91.6%	121.0%	98.6%	94.1%	68.6%	69.0%	50.2%	50.9%	46.1%	20.1%							

Note:
COLA for last 10 years has averaged 2.6% per year. Over last 5 years has averaged 2.1%.



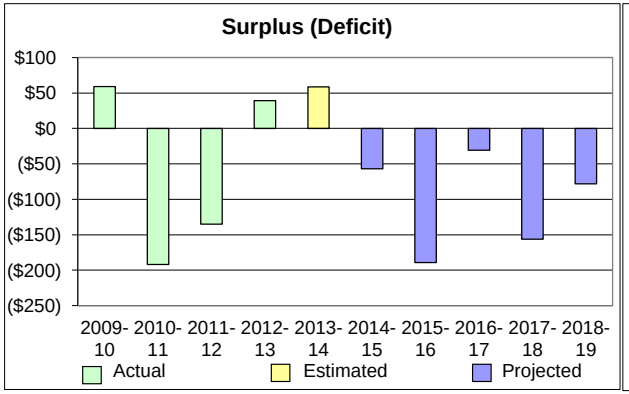


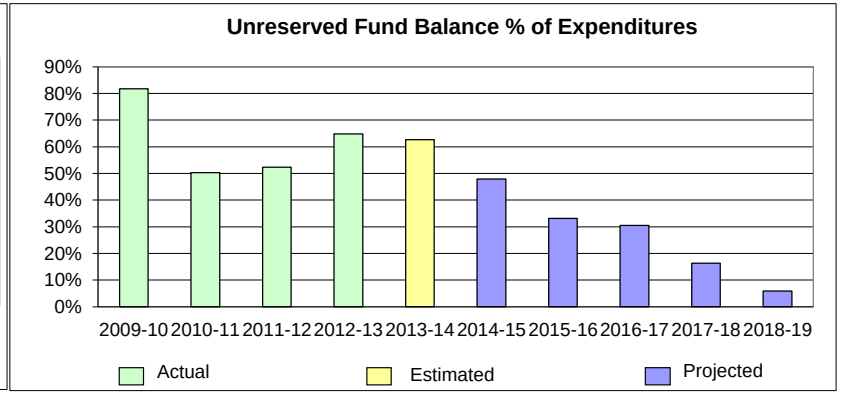




VILLAGE OF SPENCERPORT, NY
Five Year Financial Plan, Fiscal Years 2014-15-2018-19
Sewer Fund

	Actual				Estimated	BUDGET	Projected $M				Assumptions					
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2014-15	2015-16	2016-17	2017-18	2018-19	Comments
Revenues																
Real Property Tax and Tax Items (Capital Chg)	470	478	481	414	416	400	419	423	425	426						Reduced based on SFB Strategy
Charges for Services	475	423	373	406	414	444	453	462	471	481	2%	2%	2%	2%	2%	
Interfund Transfers (From Debt Service Fund)	0	0	0	64	59	19	-	-	-	-						Based on Debt Service Plan
Sale/Trade of Equipment MEE				7	68	50	71	16	35	38						Based on Capital Plan
Other	33	19	10	14	10	6	6	7	7	7	2%	2%	2%	2%	2%	
Total Revenues and Other Sources	**$978**	**$919**	**$863**	**$904**	967	**$918**	**$949**	**$907**	**$937**	**$951**	**-5%**	**3%**	**-4%**		**5%**	
Expenditures																
Personal Services	139	141	114	121	115	168	177	184	191	199	5%	5%	4%	4%	4%	
Equipment and Capital Outlay - Basic	131	60	7	98	2	2	2	2	2	2	0%	0%	0%	0%	0%	
Contractual - Basic	114	112	211	105	71	74	75	77	79	80	2%	2%	2%	2%	2%	
Vehicles & Equipment					99	98	221	20	165	50						Based on Capital Plan
Other MEE					79	70	76	54	47	74						Based on Capital Plan
Debt Service (Principal and Interest)	470	478	481	478	475	459	473	476	472	473	---	---	---	---	---	
Employee Benefits	65	70	85	63	66	104	114	125	138	152	10%	10%	10%	10%	10%	
Interfund Transfers		250	100	0	0	-	-	-	-	-	0%	0%	0%	0%	0%	
Total Expenditures and Other Uses	**$919**	**$1,111**	**$998**	**$865**	**$908**	**$975**	**$1,139**	**$938**	**$1,094**	**$1,030**	**7%**	**17%**	**-18%**	**17%**	**-6%**	
Surplus (Deficit) Actual or Forecast	**$59**	**($192)**	**($135)**	**$39**	**$59**	**($57)**	**($189)**	**($31)**	**($156)**	**($78)**						
Budget Surplus/Deficit					**$50**											
Budgetary Reserves																
Fund Equity, Beg. of Year	994	1,053	861	726	766	825	768	578	548	391						
Fund Equity, End of Year	1,053	861	726	766	825	768	578	548	391	313						
Reserved Fund Balance	302	303	204	205	255	301	201	262	212	253						
Unreserved Fund Balance	**$751**	**$558**	**$522**	**$561**	**$569**	**$467**	**$377**	**$286**	**$179**	**$60**						
Unreserved Fund Balance % of Expenditures	**81.8%**	**50.3%**	**52.3%**	**64.8%**	**62.7%**	**47.9%**	**33.1%**	**30.5%**	**16.4%**	**5.8%**						





Reserves Build and Usage Plan
Based on Long Term Capital Plan (with 0.2% Interest)
Revised 12/11/13

Reserve	Fiscal Year:	Actual 2012-13	Budget 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18	Forecast 2018-19
General Capital	Beginning	354,798	355,529	356,160	356,872	357,586	208,301	208,718
	Use	-	-	-	-	(150,000)	-	-
	Interest	731	631	712	714	715	417	417
	Add to	-	-	-	-	-	-	-
	Balance	355,529	356,160	356,872	357,586	208,301	208,718	209,135
	2016-17:	*Placeholder for purchase of land ($150,000)*						
General Equipment	Beginning	133,956	154,232	74,540	106,689	146,902	247,196	327,690
	Use	-	(120,000)	-	-	-	-	(180,000)
	Interest	276	308	149	213	294	494	655
	Add to	20,000	40,000	32,000	40,000	100,000	80,000	-
	Balance	154,232	74,540	106,689	146,902	247,196	327,690	148,346
	2013-14:	*Budgeted to be used toward purchase of #12 Packer refuse vehicle ($120,000)*						
	2018-19:	*Budgeted to be used toward purchase of #18 Refuse Packer ($180,000)*						
General Streets	Beginning	50,604	90,709	120,890	121,132	1,374	61,377	121,499
	Use	-	-	-	(120,000)	-	-	(120,000)
	Interest	104	181	242	242	3	123	243
	Add to	40,000	30,000	-	-	60,000	60,000	-
	Balance	90,709	120,890	121,132	1,374	61,377	121,499	1,742
	2015-16:	*Budgeted to be used toward major project work on Brockport Road ($90,000) PH 1*						
	2018-19:	*Budgeted to be used toward major project work on Brockport Road ($120,000), PH 2*						
General Computer	Beginning	50,421	27,362	27,416	27,471	27,526	27,581	7,636
	Use	(23,151)	-	-	-	-	(20,000)	-
	Interest	92	55	55	55	55	55	15
	Add to	-	-	-	-	-	-	-
	Balance	27,362	27,416	27,471	27,526	27,581	7,636	7,652
	2011-12:	*Used for Computer System ($14,628.15) and for Telephone System ($12,731.66)*						
	2012-13:	*Used for Security Camera System ($23,151.21)*						
	2017-18:	*Placeholders for upgrade of computer system ($20,000)*						
General Recycle	Beginning	-	15,000	30,030	45,090	60,180	75,301	451
	Use	-	-	-	-	-	(75,000)	-
	Interest	-	30	60	90	120	151	1
	Add to	15,000	15,000	15,000	15,000	15,000	-	15,000
	Balance	15,000	30,030	45,090	60,180	75,301	451	15,452
	2012-13:	*Reserve fund created by Village Board Action*						
	2017-18:	*To be used toward replacement of Recycle Truck*						
Total General:	Beginning	589,778	642,831	609,036	657,254	593,569	619,756	665,995
	Use	(23,151)	(120,000)	-	(120,000)	(150,000)	(95,000)	(300,000)
	Interest	1,204	1,205	1,218	1,315	1,187	1,240	1,332
	Add to	75,000	85,000	47,000	55,000	175,000	140,000	15,000
	Balance	642,831	609,036	657,254	593,569	619,756	665,995	382,327

Reserves Build and Usage Plan
Based on Long Term Capital Plan (with 0.2% Interest)
Revised 12/11/13

Reserve	Fiscal Year:	Actual 2012-13	Budget 2013-14	Budget 2014-15	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18	Forecast 2018-19
Sewer Capital	Beginning	181,342	181,716	182,079	182,443	182,808	183,174	183,540
	Use	-	-	-	-	-	-	-
	Interest	374	363	364	365	366	366	367
	Add to	-	-	-	-	-	-	-
	Balance	181,716	182,079	182,443	182,808	183,174	183,540	183,907
	2011-12:	*Used for EAHT Phase I ($100,000) for repair of sewer line and overpaving*						
Sewer Equipment:	Beginning	23,101	23,148	73,195	118,341	18,578	78,615	28,772
	Use	-	-	-	(100,000)	-	(50,000)	-
	Interest	48	46	146	237	37	157	58
	Add to	-	50,000	45,000	-	60,000	-	40,000
	Balance	23,148	73,195	118,341	18,578	78,615	28,772	68,830
	2015-16:	*Budgeted to be used toward purchase of #11 Flush Tank Truck ($120,000 net)*						
	2017-18:	*Budgeted to be used toward purchase of Dump Truck #5 ($120,000 net)*						
Total Sewer:	Beginning	204,442	204,864	255,274	300,784	201,386	261,789	212,312
	Use	-	-	-	(100,000)	-	(50,000)	-
	Interest	421	410	511	602	403	524	425
	Add to	-	50,000	45,000	-	60,000	-	40,000
	Balance	204,864	255,274	300,784	201,386	261,789	212,312	252,737

Electric Deprec:	Beginning	37,008	84	85	85	85		86
	Use	(37,000)	-	-	-	-		-
	Interest	76	0	0	0	0		0
	Add to	-	-	-	-	-		-
	Balance	84	85	85	85	86		86
	2012-13:	*Used toward Substation Circuit Switcher ($37,000.00 toward total cost of $53,589)*						

Village of Spencerport

FUND BALANCE POLICY

Approved 04-02-2014

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 Func 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.