VILLAGE OF SPENCERPORT

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

ADOPTED

2015-2016 BUDGET

For Fiscal Year

Beginning June 1, 2015

and

Ending May 31, 2016

Mayor Gary Penders

Trustee Charles Hopson

Trustee Ray Kuntz

Trustee Carol J. Nellis-Ewell

Trustee David Wohlers

Clerk Jacqueline Sullivan

Treasurer Karen Kimbler

Superintendent Of Public Works Thomas West

Electric Superintendent Owen McIntee

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BUDGET SUMMARY - TENTATIVE

	-960 Appropriations	-962 PLUS Other Budgetary Provisions (Appropriated to Reserves)	-510 LESS Estimated Revenues (Excl. Taxes or Units, Incl. PILOTs)	-599 LESS APPROPRIATED Unreserved Fund Balance	-511 LESS APPROPRIATED Reserved Fund Balance	-510/1001 = Amount to be Raised by :	Taxable Assessed Valuation	Rounded Tax Rate per $1,000 Assessed Value	Utility Rates
						Property Tax			
A - GENERAL FUND	$ 2,288,560	$ 120,000	$ 1,222,422	$ 315,333	$ 206,640	$ 664,165	$186,563,142	$3.5600	
A2131/A8161.0 Recycle	$ 58,963	$ 15,000	$ 1,956	$ 223	$ -	$ 71,784	1,400	Units	$51.27
	$ 2,347,523	$ 135,000	$ 1,224,378	$ 315,556	$ 206,640	$ 735,949	UNITS:		
			-						
G - SEWER FUND						Sewer Units			
Debt Service Charges	$ 473,901		$ -	$ 53,618		$ 420,283	2,989	Hook Up =	$140.61
Operating Charges	$ 463,400	$ 60,000	$ 84,516	$ -	$ 9,560	$ 429,324	146,527	/M Gal.=	$2.930
	$ 937,301	$ 60,000	$ 84,516	$ 53,618	$ 9,560	$ 849,607			
			Loss/ (Gain) on Operations			Metered Sales	KWH	Sales	
E- ELECTRIC FUND	$ 3,303,525	$ -	$ 5,015	$ (124,520)	$ -	$ 3,423,030	68,125,835	$ / kwh =	$0.0502
TOTAL ALL FUNDS	$ 6,588,350	$ 195,000	$ 1,313,909	$ 244,654	$ 216,200	$ 5,008,587			

** Deadline Dates **

December 19, 2014	Budget Officer to notify heads of Administrative Units to prepare estimates.
January 23, 2015	Heads of Administrative Units to submit estimates to Budget Officer.
March 18, 2015	Budget Officer to file Tentative Budget with Clerk.
March 18, 2015	Clerk to present Tentative Budget to Board.
March 22, 2015	Clerk to publish Notice of Budget Hearing.
April 1, 2015	**PUBLIC HEARING (7:00 PM)**
April 1, 2015	**BOARD ADOPTS BUDGET** and Salary & Wage schedule.

PROJECTED FUND BALANCE
& APPROPRIATED FOR BUDGET YEAR

		Beginning Fund Balance	2014-15				UNRESERVED FUND BALANCE	2015-16		
Fund	Code	-909 05/31/13	Projected REVENUES	Projected EXPENSES	-889 Reserved		-909 05/31/15	Appro-priated -599	Unappro-priated -911	% Appro-priated
GENERAL	A	$ 1,713,082	$ 1,952,713	$ 1,987,076	$ 656,227		$ 1,022,493	$ 315,556	$ 706,937	31%
SEWER	G	$ 814,241	$ 947,029	$ 986,356	$ 300,404		$ 474,510	$ 53,618	$ 420,892	11%
ELECTRIC	E	$ 3,583,442	$ 3,353,539	$ 3,211,630	$ 85		$ 3,725,265	$ (124,520)	$ 3,849,785	-3%
TOTALS		$ 6,110,765	$ 6,253,281	$ 6,185,063	$ 956,716		$ 5,222,268	$ 244,654	$ 4,977,614	5%

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

Summary

	2014-15		2015-16		Increase/ (Decrease)	
	Rate	$	Rate	$	$	%
General Fund						
Tax Rate	$ 3.53		$ 3.56			
Tax on $100K home		353		356	3	0.8%
Recycle Charge per Unit		49		51	2	4.6%
Total General Fund Tax Bill		402		407	5	1.3%
Sewer Fund - Residential	Rate	K Gal	Rate	K Gal		
Operations Charges $/K gallons	$ 2.79	50	$ 2.93	47		
on average gallons usage		140		138	(2)	-1.3%
Capital Charges per Unit		134		141	7	4.9%
Total average Sewer Charges		274		278	5	1.8%
Total Change to Annual Bill		676		686	10	1.5%

Comparison of Total Appropriations for NYS Tax Cap

	2014-15 Tax Levy $	2015-16 Tax Levy $	Increase/ (Decrease) $	Increase/ (Decrease) %
General Fund				
Tax Rate	639,455	664,165	24,710	3.9%
PILOT (COMIDA)	4,135	4,200	65	1.6%
Recycle Charge	70,837	71,784	947	1.3%
Total average General Charges	714,427	740,149	25,722	3.6%
Sewer Fund				
O&M Charge (Residents)	258,170	250,679	(7,491)	-2.9%
Capital Charge (Residents)	243,371	257,035	13,664	5.6%
Total average Sewer Charges	501,541	507,714	6,173	1.2%
Total Appropriations On Tax Bill:	**1,215,968**	**1,247,863**	**31,895**	**2.6%**

Calculated Tax Cap:	1,251,134	35,166	2.89%
Amount over/(Under) Tax Cap:	(3,271)	(3,271)	-0.27%

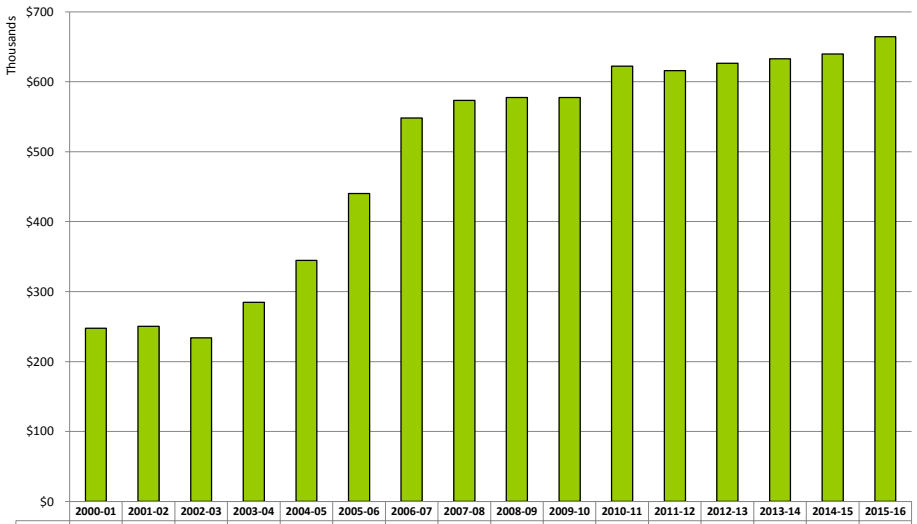
TAX HISTORY

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

NOTES: (B) Budget

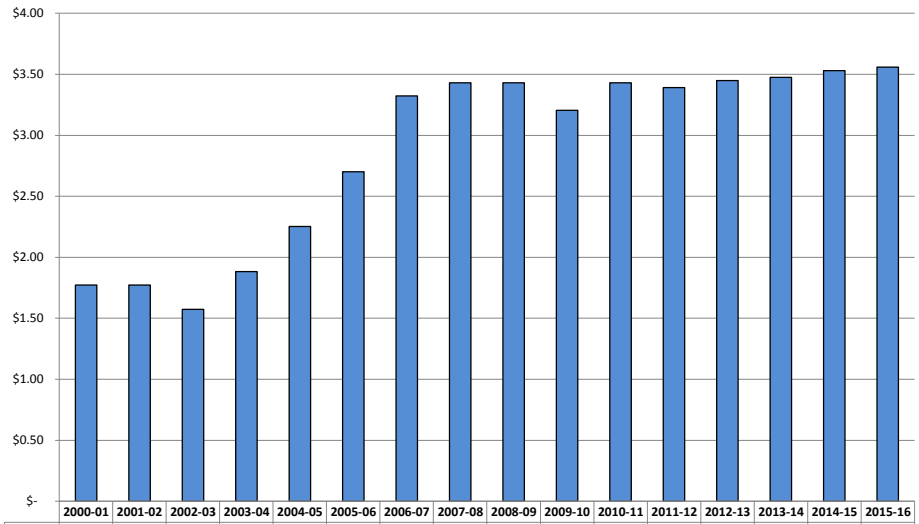
5-Year Average	***$***	***182,635,645***
2% Tax limit	***$***	***3,652,713***
7% Debt Limit	***$***	***12,784,495***

TAX LEVY HISTORY



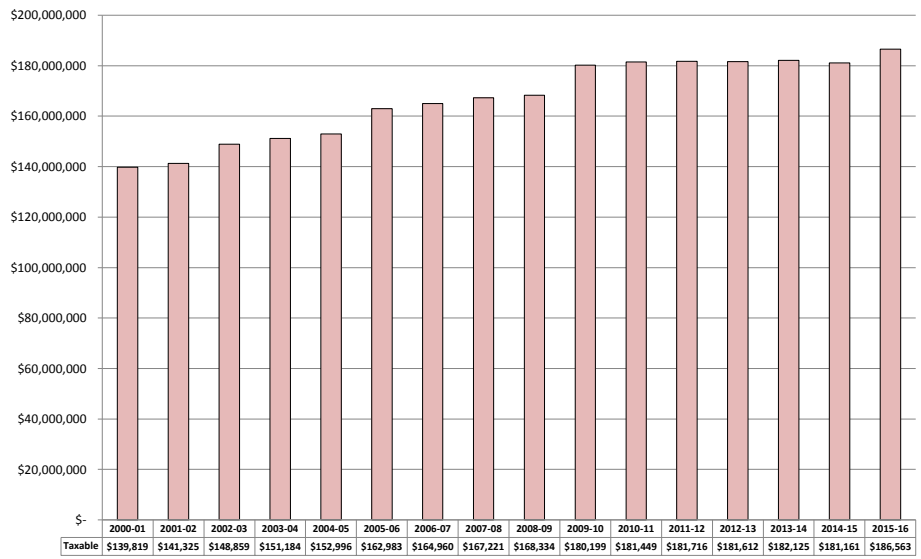
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
TAX LEVY	$247,75	$250,48	$234,11	$284,65	$344,78	$440,05	$548,13	$573,56	$577,38	$577,35	$622,22	$616,01	$626,56	$632,87	$639,50	$664,16

TAX RATES / THOUSAND ASSESSED VALUE



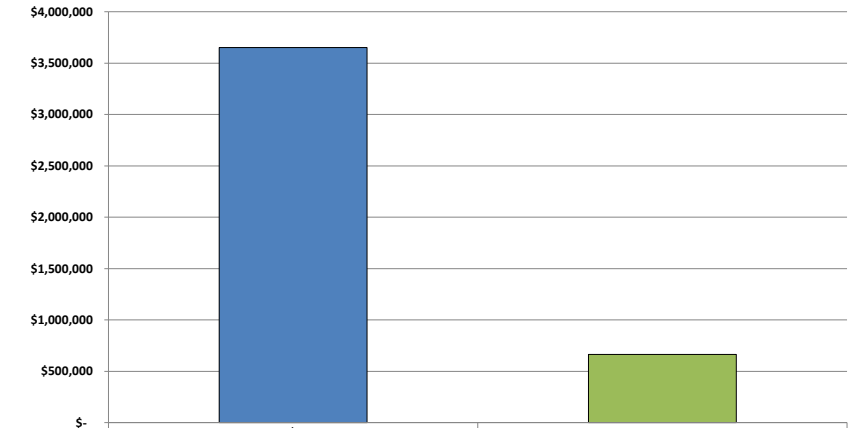
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Tax Rate	$1.77	$1.77	$1.57	$1.88	$2.25	$2.70	$3.32	$3.43	$3.43	$3.20	$3.43	$3.39	$3.45	$3.47	$3.53	$3.56

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	2015-16
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	$186,563

2% CONSTITUTIONAL TAX LIMIT



	Tax Limit $3,652,713	TAX LEVY
Tax Levy		$664,165
Exclusions	$-	
2% of 5-Yr. E.V.	$3,652,713	

GENERAL FUND TAX RATE CALCULATION

ALL OTHER PARCELS Taxable Assessed Valuation	$	186,563,142	A
Other Adjustments:			B
Combined Assessed Valuation =	$	186,563,142	C

BUDGET					Forecast Balance End of Current Year
Budgeted Expenditures A960 =	$	2,347,523			
Plus Other Budgetary Provisions A962 =	$	135,000			
Less: Est. Revenues (Excluding Tax and PILOT) =	$	(1,291,962)			
Less: Appropriated UNRESERVED Fund Balance A599 =	$	(315,556)	31%		$ 1,022,493
Less: Appropriated RESERVES Balance A511 =	$	(206,640)	31%		$ 656,227
Less PILOT Payments =	$	(4,200)			
Taxes =	$	664,165	D		$ 1,678,720

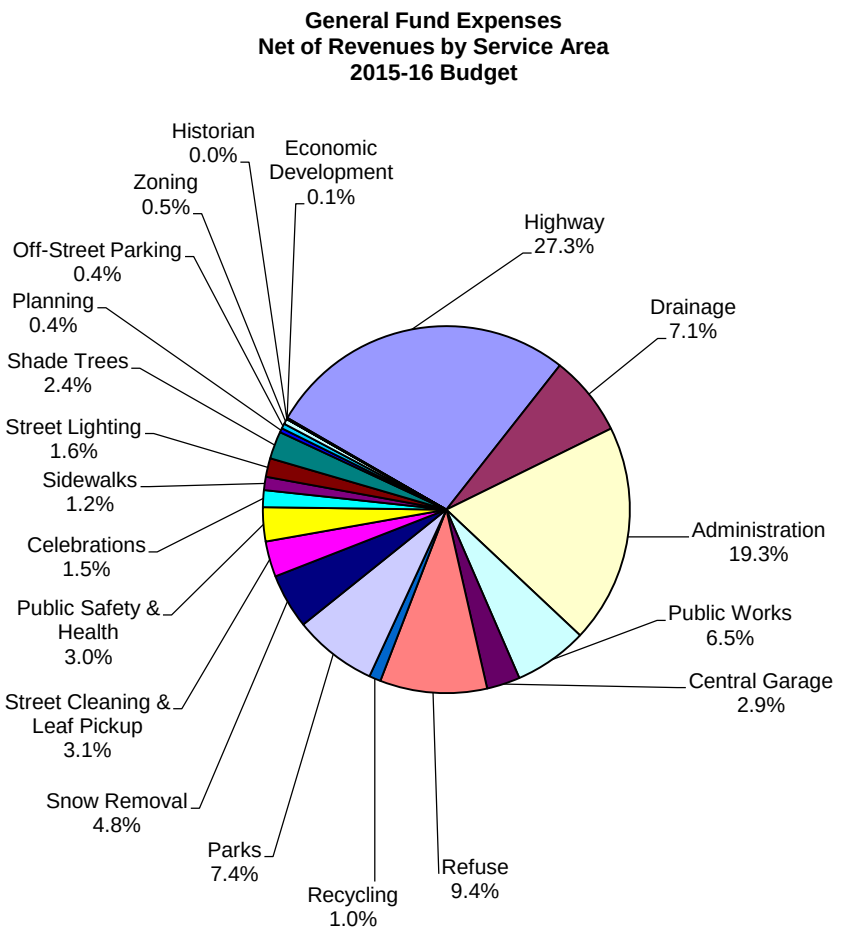
CALCULATIONS:

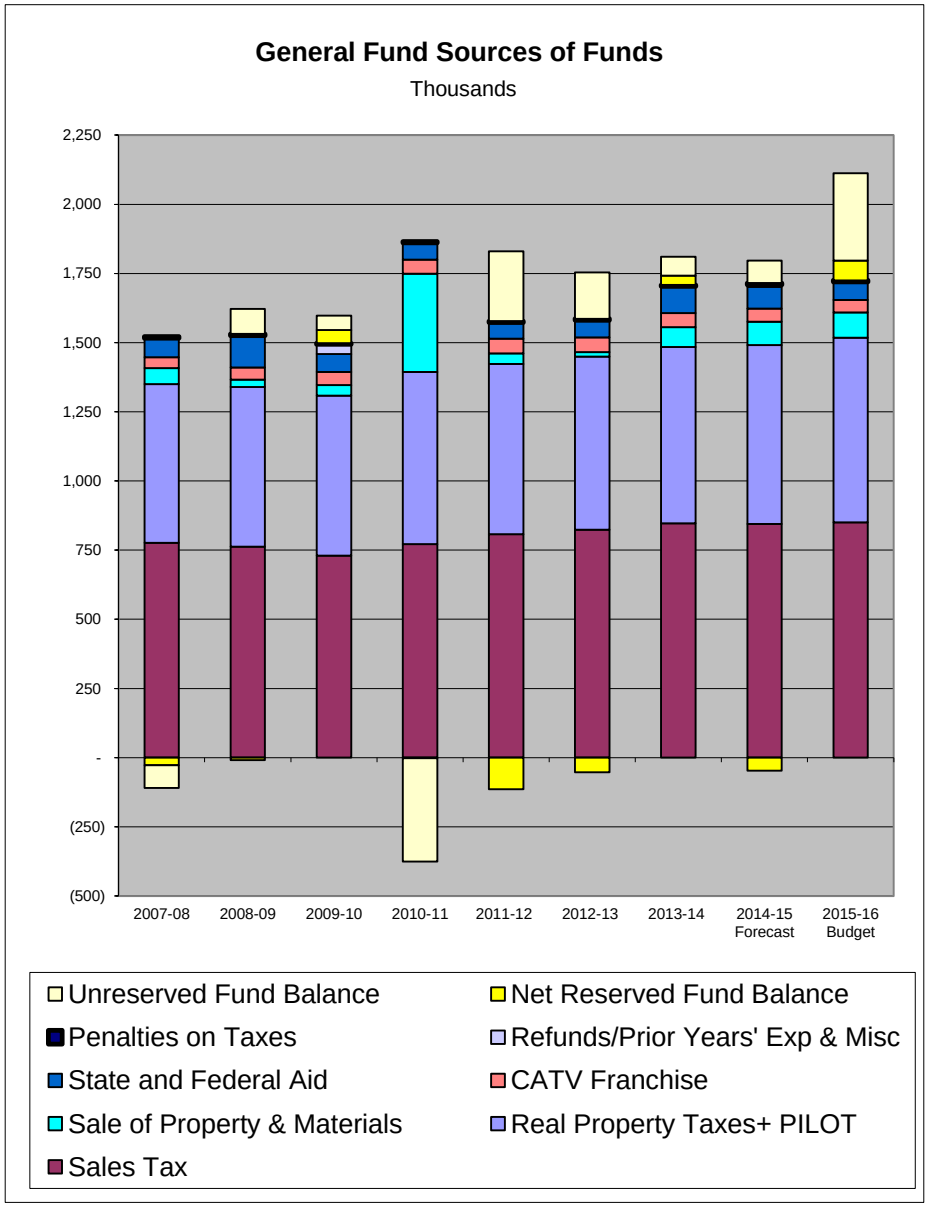
D/(C/1,000) = TAX RATE PER THOUSAND	$	3.53 = 2014-15	
2015-16 TAX RATE:		3.56	E

100.8% of prior year

A1001 REAL PROPERTY TAXES:

A /1,000	X	E			
$ 186,563,142	X	$ 3.5600	=	$ 664,165	G


General Fund Expenses
Net of Revenues by Service Area
2015-16 Budget
Historian 0.0%
Economic Development 0.1%
Zoning 0.5%
Off-Street Parking 0.4%
Planning 0.4%
Shade Trees 2.4%
Street Lighting 1.6%
Sidewalks 1.2%
Celebrations 1.5%
Public Safety & Health 3.0%
Street Cleaning & Leaf Pickup 3.1%
Snow Removal 4.8%
Parks 7.4%
Recycling 1.0%
Refuse 9.4%
Central Garage 2.9%
Public Works 6.5%
Administration 19.3%
Drainage 7.1%
Highway 27.3%


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
2014-15 Forecast
2015-16 Budget
Unreserved Fund Balance
Net Reserved Fund Balance
Penalties on Taxes
Refunds/Prior Years' Exp & Misc
State and Federal Aid
CATV Franchise
Sale of Property & Materials
Real Property Taxes+ PILOT
Sales Tax

GENERAL FUND

								$ 186,563,142		REF: 2014-15 TAX RATE =	3.5300			
	Tax Rate	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.53	$ 3.53	Reduction needed to stay below Tax Cap:			$ 664,165	TAX RATE	3.5600	
	ACCOUNT	ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Rate	2015-16	Rate	2015-16	Rate	
	Assessed Value	181,449,599	181,716,394	182,125,049	182,125,049	181,161,508	181,161,508	186,563,142	186,563,142	186,563,142	186563142	186,563,142	$ 3.56	
REVENUE:														
Real Property Taxes	A1001	622,235	615,712	626,686	632,668	639,500	641,952	664,165	$ 3.56		$ -	664,165.0	$ 3.56	
Total RP Taxes		622,235	615,712	626,686	632,668	639,500	641,952	664,165	$ 3.56	-	$ -	664,165.0	$ 3.56	
Payment in Lieu of Taxes	A1081				4,135	4,135	4,135	4,200	$ 0.02		$ -	4,200.0	$ 0.02	
Penalties on Taxes	A1090	5,598	5,267	5,802	4,613	5,000	5,387	5,000	$ 0.03		$ -	5,000.0	$ 0.03	
Total RP Tax Items		5,598	5,267	5,802	8,748	9,135	9,522	9,200	$ 0.05	-	$ -	9,200.0	$ 0.05	
Sales Tax	A1120	771,463	807,381	823,375	846,978	860,000	845,000	850,000	$ 4.56		$ -	850,000.0	$ 4.56	
CATV Franchise	A1170	51,038	52,953	53,464	50,815	51,368	47,566	45,000	$ 0.24		$ -	45,000.0	$ 0.24	
Total Non Prop. Tax Items		822,501	860,334	876,839	897,793	911,368	892,566	895,000	$ 4.80	-	$ -	895,000.0	$ 4.80	
Treasurer's Fees	A1230	1,616	1,180	1,021	2,329	1,000	1,065	800	$ 0.00		$ -	800.0	$ 0.00	
Safety Inspection Fees	A1560	2,750	2,050	7,485	9,750	4,000	8,875	7,000	$ 0.04		$ -	7,000.0	$ 0.04	
Other Health Income	A1689	4,583	-		-	-	-	-	$ -		$ -	-	$ -	
Public Works Services	A1710	584	13,466	6,435	8,636	5,000	4,010	4,000	$ 0.02		$ -	4,000.0	$ 0.02	
Recreation Fees	A2001	1,250	600	3,750	8,600	2,000	5,400	3,000	$ 0.02		$ -	3,000.0	$ 0.02	
Zoning Fees	A2110	855	375	475	1,485	500	1,375	500	$ 0.00		$ -	500.0	$ 0.00	
Planning Fees	A2115	11,211	1,785	8,810	6,170	6,000	4,652	4,000	$ 0.02		$ -	4,000.0	$ 0.02	
Refuse & Garbage Charges	A2130.000	2,641	1,558	3,734	-	-	-	-	$ -		$ -	-	$ -	
Refuse/ Resid Sales	A2130.100	462	499	1,158	642	750	758	750	$ 0.00		$ -	750.0	$ 0.00	
Refuse/Resid Misc(Monroe Co)	A2130.101	6,141	7,128	3,556	4,656	3,200	3,069	3,200	$ 0.02		$ -	3,200.0	$ 0.02	
Refuse/Bulk Sales	A2130.102	175	451	608	596	600	788	600	$ 0.00		$ -	600.0	$ 0.00	
Toter Sales	A2130.103	3,712	3,721	3,244	3,198	1,500	2,880	2,800	$ 0.02		$ -	2,800.0	$ 0.02	
Refuse/Comm Sales	A2130.200	24,834	36,685	28,513	31,348	36,000	36,780	36,000	$ 0.19		$ -	36,000.0	$ 0.19	
Refuse/Comm Penalties	A2130.201	54	96	82	48	25	27	25	$ 0.00		$ -	25.0	$ 0.00	
Recycling Charges	A2131	80,108	74,047	72,485	69,212	70,837	69,206	71,784	$ 0.38		$ -	71,784.0	$ 0.38	
Recycling - Blue Bins	A2131.100	91	223	192	123	100	239	100	$ 0.00		$ -	100.0	$ 0.00	
Total Departmental Income		141,067	143,864	141,548	146,792	131,512	139,123	134,559	$ 0.72	-	$ -	134,559.0	$ 0.72	
Interest Earnings	A2401	5,886	4,600	3,320	1,857	500	861	500	$ 0.00		$ -	500.0	$ 0.00	
Recycle Reserve Interest Earnings	A2401R REC			-	18	30	442	579	$ 0.00		$ -	356.0	$ -	
RESERVE Interest Earnings	A2401R	2,202	1,524	1,204	769	579	27	30	$ 0.00		$ -	253.0	$ -	
Rental of Real Property / Telecom	A2410.100	53,260	24,506	24,515	29,175	29,030	29,030	29,030	$ 0.16		$ -	29,030.0	$ 0.16	
Total Use of Money & Property		61,348	30,630	29,039	31,819	30,139	30,361	30,139	$ 0.16	-	$ -	30,139	$ 0.16	
Licenses	A2545	225	715	765	930	600	250	600	$ 0.00		$ -	600	$ 0.00	
Permits	A2590	4,451	7,248	8,141	12,915	8,000	10,140	8,000	$ 0.04		$ -	8,000	$ 0.04	
Total Licenses & Permits		4,676	7,963	8,906	13,845	8,600	10,390	8,600	$ 0.05	-	$ -	8,600	$ 0.05	
Fines/Forfeited Bail	A2610	725	405	210	1,430	400	300	400	$ 0.00		$ -	400	$ 0.00	
TOTAL FINES		725	405	210	1,430	400	300	400	$ 0.00	-	$ -	400	$ 0.00	
Sales of Scrap	A2650	2,988	6,784	2,883	2,966	2,000	2,000	2,000	$ 0.01		$ -	2,000	$ 0.01	
Sales of Recycle Scrap	A2651 Rec	-	6,431	3,249	2,813	3,000	1,535	1,500	$ 0.01		$ -	1,500	$ 0.01	
Sales of Real Property	A2660	338,404	-	-	-	-	-	-	$ -		$ -	-	$ -	
Sales of Equipment	A2665	13,450	23,459	12,217	69,735	123,358	82,415	-	$ -	89,150	$ 0.48	89,150	$ 0.48	
Insurance Recoveries	A2680	391	7,553	400	-	-	-	-	$ -		$ -	-	$ -	
Total Sale of Prop. & Compensation		355,233	44,227	18,749	75,514	128,358	85,950	3,500	$ 0.02	89,150	$ 0.48	92,650	$ 0.50	
Refunds/Prior Years' Expense	A2701	1,074	1,335	-	968	-	8,480	-	$ -		$ -	-	$ -	
Gifts & Donations	A2705	3,975	3,420	3,125	2,800	2,800	2,800	2,800	$ 0.02		$ -	2,800	$ 0.02	
Unclassified Miscellaneous	A2770	35	84	-	-	-	34		$ -		$ -	-	$ -	
Total Miscellaneous		5,084	4,839	3,125	3,768	2,800	11,314	2,800	$ 0.02	-	$ -	2,800	$ 0.02	
State Aid/Revenue Sharing	A3001	29,597	29,005	29,005	31,875	31,875	29,005	29,005	$ 0.16		$ -	29,005	$ 0.16	
State Aid/Mortgage Tax	A3005	29,691	27,861	32,252	35,956	36,675	45,268	36,675	$ 0.20		$ -	36,675	$ 0.20	
State Aid/Other	A3089	-	-	-	27,530	-	3,828	-	$ -		$ -	-	$ -	
State Aid/CHIPS	A3501	907	42,699	42,606	53,135	53,135	53,135	-	$ -	53,135	$ 0.28	53,135	$ 0.28	
Total State Aid		60,195	99,565	103,863	148,496	121,685	131,236	65,680	$ 0.35	53,135	$ 0.28	118,815	$ 0.64	
Federal Aid	A4089.100	-	500	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL FEDERAL AID		-	500	-	-	-	-	-	$ -	-	$ -	-	$ -	

GENERAL FUND

								$ 186,563,142		REF: 2014-15 TAX RATE =	3.5300			
	Tax Rate	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.53	$ 3.53	Reduction needed to stay below Tax Cap:		$ 664,165		TAX RATE	3.5600	
	ACCOUNT	ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Rate	2015-16	Rate	2015-16	Rate	
Interfund Transfers	A5031	5,998	7,002	-	16,240	-	-		$ -	4,000	$ 0.02	4,000	$ 0.02	
Interfund Transfers				-	-	-	-	-	$ -		$ -	-	$ -	
Total interfund Transfers		***5,998***	***7,002***	***-***	***16,240***	***-***	***-***	***-***	***$ -***	***4,000***	***$ 0.02***	***4,000***	***$ 0.02***	
Serial Bonds	A5710			-	-	-	-	-	$ -		$ -	-	$ -	
Total Serial Bonds		***-***	***-***	***-***	***-***	***-***	***-***	***-***	***$ -***	***-***	***$ -***	***-***	***$ -***	
		-							$ -		$ -		$ -	
TOTAL REVENUES & TAXES		***2,084,661***	***1,820,308***	**1,814,767**	**1,977,114**	**1,983,497**	**1,952,713**	**1,814,043**	**$ 9.72**	**146,285**	**$ 0.78**	**1,960,328**	**$ 10.51**	
		2,084,661	*1,820,308*	*1,814,767*	*1,977,114*	*1,983,497*	*1,952,713*	*1,814,043*	*$ 9.71*	*146,285*	*$ 0.78*	*1,960,328*	*$ 10.50*	
Total Revenues Excluding Property Tax:(Includes PILOT)		*1,462,425*	*1,204,596*	*1,188,081*	*1,344,446*	*1,343,997*	*1,310,760*	*1,149,878*	*$ 6.16*	*146,284*	*$ -*	*1,296,162*	*$ 6.00*	
Total Revenues Excluding Property Tax:& PILOT		*1,462,425*	*1,204,596*	*1,188,081*	*1,340,311*	*1,339,862*	*1,306,625*	*1,145,678*	*$ 6.14*	*146,284*	*$ -*	*1,291,962*	*$ 5.98*	
Total Revenues Excl Property Tax, PILOT & Recycle Revenues				*1,112,347*	*1,272,403*	*1,270,130*	*1,239,577*	*1,076,015*	*$ 5.77*	*146,284*	*$ -*	*1,218,322*	*$ 5.61*	
EXPENSES:									$ -		$ -		$ -	
									$ -		$ -		$ -	
BOARD OF TRUSTEES									$ -		$ -		$ -	
Salary	A1010.100	*7,586*	8,803	8,995	9,174	9,304	8,468	**9,459**	**$ 0.05**		**$ -**	**9,459**	**$ 0.05**	
Equip/Capital	A1010.200			-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A1010.400	*2,341*	1,428	1,439	980	3,000	1,083	**2,000**	$ 0.01		$ -	**2,000**	$ 0.01	
TOTAL BOARD OF TRUSTEES		***9,927***	***10,231***	***10,434***	***10,154***	***12,304***	***9,551***	***11,459***	***$ 0.06***	***-***	***$ -***	***11,459***	***$ 0.06***	
MAYOR														
Salary	A1210.100	*1,612*	2,849	4,000	4,080	4,137	4,137	**4,207**	**$ 0.02**		**$ -**	**4,207**	**$ 0.02**	
Equip/Capital	A1210.200				-	-	-	-	$ -		$ -	-	$ -	
Contractual	A1210.400	*2,987*	1,489	4,546	1,520	2,500	1,471	**2,500**	$ 0.01		$ -	**2,500**	$ 0.01	
TOTAL MAYOR		***4,599***	***4,338***	***8,546***	***5,600***	***6,637***	***5,608***	***6,707***	***$ 0.04***	***-***	***$ -***	***6,707***	***$ 0.04***	
CLERK & TREASURER														
Salary	A1325.100	*78,308*	79,551	83,273	82,671	124,535	99,264	**129,765**	**$ 0.70**		**$ -**	**129,765**	**$ 0.70**	
Equip/Capital	A1325.200	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A1325.400	*27,522*	26,052	24,512	26,509	29,700	21,049	**27,700**	$ 0.15		$ -	**27,700**	$ 0.15	
Office Supplies	A1325.401	*3,696*	2,609	4,078	2,159	4,866	2,520	**4,866**	$ 0.03		$ -	**4,866**	$ 0.03	
Legal Advertising	A1325.402	*1,420*	1,179	787	1,122	1,500	251	**1,500**	$ 0.01		$ -	**1,500**	$ 0.01	
Records Management	A1325.403	-	-	2,500	34,942	3,000	2,715	**1,500**	$ 0.01		$ -	**1,500**	$ 0.01	
Incentive Zoning	A1325.404	-	-	-	-	-	66	-	$ -		$ -	-	$ -	
TOTAL CLERK-TREASURER		***110,946***	***109,391***	***115,150***	***147,403***	***163,601***	***125,865***	***165,331***	***$ 0.89***	***-***	***$ -***	***165,331***	***$ 0.89***	
LAW - Contractual & other	A1420.400	*22,403*	28,407	11,897	18,407	21,000	20,031	**21,000**	$ 0.11		$ -	**21,000**	$ 0.11	
TOTAL LAW		***22,403***	***28,407***	***11,897***	***18,407***	***21,000***	***20,031***	***21,000***	***$ 0.11***	***-***	***$ -***	***21,000***	***$ 0.11***	
ENGINEERING - Contractual & other	A1440.400	*6,995*	3,660	390	4,357	13,000	12,982	**13,000**	$ 0.07	**8,500**	$ 0.05	**21,500**	$ 0.12	
TOTAL ENGINEERING		***6,995***	***3,660***	***390***	***4,357***	***13,000***	***12,982***	***13,000***	***$ 0.07***	***8,500***	***$ 0.05***	***21,500***	***$ 0.12***	
ELECTION	A1450.400	*5*	-	-	-	500	500	**500**	$ 0.00		$ -	**500**	$ 0.00	
TOTAL ELECTIONS		***5***	***-***	***-***	***-***	***500***	***500***	***500***	***$ 0.00***	***-***	***$ -***	***500***	***$ 0.00***	
PUBLIC WORKS														
Salary	A1490.100	*71,852*	81,415	83,705	84,699	74,356	96,812	**76,584**	**$ 0.41**		**$ -**	**76,584**	**$ 0.41**	
Equip/Capital	A1490.200			-	-	-	-		$ -		$ -	-	$ -	
Contractual	A1490.400	*2,048*	2,832	1,673	974	8,200	1,126	**1,500**	$ 0.01		$ -	**1,500**	$ 0.01	
Safety Program	A1490.401	*1,271*	1,140	2,290	2,040	3,000	2,529	**3,000**	$ 0.01		$ -	**3,000**	$ 0.01	
Clothing Allowance	A1490.402	*3,610*	3,641	2,909	4,243	4,000	3,919	**4,000**	$ 0.02		$ -	**4,000**	$ 0.02	
DPW Office Supplies	A1490.403	*1,289*	244	245	322	700	346	**700**	$ 0.00		$ -	**700**	$ 0.00	
TOTAL PUBLIC WORKS		***80,070***	***89,272***	***90,822***	***92,278***	***90,256***	***104,732***	***85,784***	***$ 0.46***	***-***	***$ -***	***85,784***	***$ 0.46***	
SHARED BUILDINGS														
Salary	A1620.100	*5,154*	582	3,059	7,646	1,720	932	**1,455**	**$ 0.01**		**$ -**	**1,455**	**$ 0.01**	
Equip/Capital	A1620.200	*3,780*	2,522	-	-	-	-	-	$ -	**26,120**	$ 0.14	**26,120**	$ 0.14	
Contractual	A1620.400	*19,716*	17,224	18,471	21,207	20,000	21,206	**21,000**	$ 0.11		$ -	**21,000**	$ 0.11	
TOTAL SHARED BUILDINGS		***28,650***	***20,328***	***21,530***	***28,852***	***21,720***	***22,138***	***22,455***	***$ 0.12***	***26,120***	***$ 0.14***	***48,575***	***$ 0.26***	
CENTRAL GARAGE														
Salary	A1640.100	*8,909*	11,070	14,569	14,127	14,953	15,312	**15,804**	**$ 0.08**		**$ -**	**15,804**	**$ 0.08**	

GENERAL FUND

								$ 186,563,142		REF: 2014-15 TAX RATE =	3.5300			
	Tax Rate	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.53	$ 3.53	Reduction needed to stay below Tax Cap:			$ 664,165	TAX RATE	3.5600	
	ACCOUNT		ACTUALS			BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Rate	2015-16	Rate	2015-16	Rate	
Equip/Capital	A1640.200	870	-	-	6,600	-	-	-	$ -	5,180	$ 0.03	5,180	$ 0.03	
Contractual	A1640.400	7,321	7,564	11,059	12,946	10,000	13,011	12,000	$ 0.06		$ -	12,000	$ 0.06	
Tools/Hardware	A1640.401	2,066	1,922	490	1,616	3,000	1,237	3,000	$ 0.02		$ -	3,000	$ 0.02	
Consumable Supplies	A1640.402	2,057	2,632	3,485	1,230	3,000	2,333	3,000	$ 0.02		$ -	3,000	$ 0.02	
Utilities	A1640.403	5,255	6,587	7,814	13,984	10,000	13,029	12,000	$ 0.06		$ -	12,000	$ 0.06	
TOTAL CENTRAL GARAGE		*26,478*	*29,775*	*37,417*	*50,503*	*40,953*	*44,922*	*45,804*	*$ 0.25*	*5,180*	*$ 0.03*	*50,984*	*$ 0.27*	
CENTRAL COMMUNICATIONS														
Equip/Capital	A1650.200	-	12,732	569	-	800	-	800	$ 0.00		$ -	800	$ 0.00	
Contractual & Other	A1650.400	14,021	16,710	13,825	11,751	20,000	14,093	20,000	$ 0.11		$ -	20,000	$ 0.11	
TOTAL CENTRAL COMMUNICATIONS		*14,021*	*29,442*	*14,394*	*11,751*	*20,800*	*14,093*	*20,800*	*$ 0.11*	*-*	*$ -*	*20,800*	*$ 0.11*	
CENTRAL DATA PROCESSING														
Equip/Capital	A1680.200	6,380	14,711	37,018	2,248	2,000	1,650	2,000	$ 0.01	7,000	$ 0.04	9,000	$ 0.05	
Geographic Information System	A1680.213	5,849	1,110	-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A1680.400	7,374	13,750	9,969	10,799	14,000	13,957	15,000	$ -		$ -	15,000	$ -	
TOTAL DATA PROCESSING		*19,603*	*29,571*	*46,987*	*13,047*	*16,000*	*15,607*	*17,000*	*$ 0.09*	*7,000*	*$ 0.04*	*24,000*	*$ 0.13*	
INSURANCE														
Public Officials/Bonds	A1910.400	1,452	-	-	-	2,331	-	-	$ -		$ -	-	$ -	
SMP/Auto/Umbrells	A1910.402	20,316	22,882	25,068	26,951	30,520	23,662	26,544	$ 0.14		$ -	26,544	$ 0.14	
Crime	A1910.403	536	-	286	280	340	268	-	$ -		$ -	-	$ -	
TOTAL INSURANCE		*22,304*	*22,882*	*25,354*	*27,231*	*33,191*	*23,930*	*26,544*	*$ 0.14*	*-*	*$ -*	*26,544*	*$ 0.14*	
MUNIC ASSOCIATION DUES	A1920.400	2,027	-	2,050	2,050	2,050	2,050	2,050	$ 0.01		$ -	2,050	$ 0.01	
TOTAL MUNI. DUES		*2,027*	*-*	*2,050*	*2,050*	*2,050*	*2,050*	*2,050*	*$ 0.01*	*-*	*$ -*	*2,050*	*$ 0.01*	
Land Purchase/Right of Way	A1940.400	-	-	-	1,500	-	-	-	$ -	-	$ -	-	$ -	
		-	-	-	*1,500*	-	-	-	$ -	-	$ -	-	$ -	
TAXES/VILLAGE PROPERTY	A1950.400	1,365	1,483	1,411	1,436	1,600	1,600	1,800	$ 0.01		$ -	1,800	$ 0.01	
TOTAL TAXES		*1,365*	*1,483*	*1,411*	*1,436*	*1,600*	*1,600*	*1,800*	*$ 0.01*	*-*	*$ -*	*1,800*	*$ 0.01*	
Vacation and Sick Pay	A1989.100	56,926	45,056	50,607	54,795	52,334	61,908	52,035	$ 0.28		$ -	52,035	$ 0.28	
TOTAL VACATION & SICK PAY		*56,926*	*45,056*	*50,607*	*54,795*	*52,334*	*61,908*	*52,035*	*$ 0.28*	*-*	*$ -*	*52,035*	*$ 0.28*	
GRANT WRITING	A1989.400	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL GRANT WRITING		*-*	*-*	*-*	*-*	*-*	*-*	*-*	*$ -*	*-*	*$ -*	*-*	*$ -*	
CONTINGENCY	A1990.400	-	-	-	-	-	-		$ -		$ -	-	$ -	
Maximum Contingency:			*165,997*	*177,673*	*193,658*	*213,170*	*183,809*	*178,398*	*$ 0.96*	-	*$ -*	*178,398*	*$ 0.96*	
GENERAL GOVERNMENT SUPPORT		***406,319***	***423,836***	***436,989***	***469,364***	***495,946***	***465,516***	***492,269***	***$ 2.64***	***46,800***	***$ 0.25***	***539,069***	***$ 2.89***	
TRAFFIC CONTROL														
Salary	A3310.100	-				-		-	$ -		$ -	-	$ -	
Equip/Capital	A3310.200	-				3,300	3,084	-	$ -		$ -	-	$ -	
Contractual	A3310.400	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL TRAFFIC CONTROL		*-*	*-*	*-*	*-*	*3,300*	*3,084*	*-*	*$ -*	*-*	*$ -*	*-*	*$ -*	
EMERGENCY PREPAREDNESS									$ -		$ -		$ -	
Contractual (T. Ogden)	A3410.404	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL EMERGENCY PREPAREDN		*-*	*-*	*-*	*-*	*-*	*-*	*-*	*$ -*	*-*	*$ -*	*-*	*$ -*	
SAFETY INSPECTION														
Salary	A3620.100	10,842	13,422	13,851	14,508	17,160	19,462	17,878	$ 0.10		$ -	17,878	$ 0.10	
Equip/Capital	A3620.200	-	-	-	-	-	-		$ -		$ -	-	$ -	
Contractual	A3620.400	30,647	34,218	33,120	35,404	35,500	34,926	37,500	$ 0.20		$ -	37,500	$ 0.20	
Vehicle Repairs	A3620.401	242	-	-	442	800	800	400	$ 0.00		$ -	400	$ 0.00	
TOTAL SAFETY INSPECTION		*41,731*	*47,640*	*46,971*	*50,354*	*53,460*	*55,188*	*55,778*	*$ 0.30*	*-*	*$ -*	*55,778*	*$ 0.30*	
TOTAL PUBLIC SAFETY		***41,731***	***47,640***	***46,971***	***50,354***	***56,760***	***58,272***	***55,778***	***$ 0.30***	*-*	***$ -***	***55,778***	***$ 0.30***	
PUBLIC HEALTH - Contractual	A4010.400	1,440	1,152	862	1,150	2,000	1,150	2,000	$ 0.01		$ -	2,000	$ 0.01	
TOTAL PUBLIC HEALTH		*1,440*	*1,152*	*862*	*1,150*	*2,000*	*1,150*	*2,000*	*$ 0.01*	*-*	*$ -*	*2,000*	*$ 0.01*	
TOTAL PUBLIC HEALTH		***1,440***	***1,152***	***862***	***1,150***	***2,000***	***1,150***	***2,000***	***$ 0.01***	*-*	***$ -***	***2,000***	***$ 0.01***	
HIGHWAYS														

GENERAL FUND

								$ 186,563,142		REF: 2014-15 TAX RATE =	3.5300			
	Tax Rate	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.53	$ 3.53	Reduction needed to stay below Tax Cap:			$ 664,165	TAX RATE	3.5600	
	ACCOUNT	ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Rate	2015-16	Rate	2015-16	Rate	
Salary	A5110.100	43,796	42,850	40,373	58,452	63,721	52,000	79,673	$ 0.43		$ -	79,673	$ 0.43	
Equip/Capital	A5110.200	45,685	29,687	127,481	71,835	121,203	67,946	1,800	$ 0.01	93,125	$ 0.50	94,925	$ 0.51	
Contractual	A5110.400	14,101	80,060	99,911	65,613	115,750	63,365	52,000	$ 0.28	27,800	$ 0.15	79,800	$ 0.43	
Equip/Vehicle Repairs	A5110.401	4,917	4,276	3,522	6,961	14,940	11,733	8,500	$ 0.05		$ -	8,500	$ 0.05	
Road Materials	A5110.402	4,348	43,345	56,772	68,609	148,600	105,977	35,000	$ 0.19	125,982	$ 0.68	160,982	$ 0.86	
Paver 2005 Update/MRB	A5110.403	-	-	1,962	137	1,500	1,000	2,500	$ 0.01		$ -	2,500	$ 0.01	
TOTAL HIGHWAYS		112,847	200,218	330,021	271,607	465,714	302,021	179,473	$ 0.96	246,907	$ 1.32	426,380	$ 2.29	
SNOW REMOVAL														
Salary	A5142.100	45,956	34,305	48,415	62,887	32,655	32,655	38,266	$ 0.21		$ -	38,266	$ 0.21	
Equip/Capital	A5142.200	-		-	-	-	-	1,800	$ 0.01		$ -	1,800	$ 0.01	
Contractual	A5142.400	7,920	12,200	12,909	15,393	12,000	11,724	12,000	$ 0.06		$ -	12,000	$ 0.06	
Equip/Vehicle Repairs	A5142.401	7,254	12,083	8,494	6,088	9,000	8,088	9,000	$ 0.05		$ -	9,000	$ 0.05	
De-Icing Materials	A5142.402	8,783	11,632	8,199	11,033	14,000	13,675	14,000	$ 0.08		$ -	14,000	$ 0.08	
TOTAL SNOW REMOVAL		69,913	70,220	78,017	95,401	67,655	66,142	75,066	$ 0.40	-	$ -	75,066	$ 0.40	
STREET LIGHTING														
Salary	A5182.100					-	-		$ -		$ -	-	$ -	
Equip/Capital	A5182.200					-	-	-	$ -		$ -	-	$ -	
Contractual	A5182.400	31,585	34,190	34,670	35,963	35,000	30,601	35,000	$ 0.19		$ -	35,000	$ 0.19	
TOTAL STREETLIGHTING		31,585	34,190	34,670	35,963	35,000	30,601	35,000	$ 0.19	-	$ -	35,000	$ 0.19	
SIDEWALKS														
Salary	A5410.100	-	5,665	5,574	3,378	9,956	3,884	11,764	$ 0.06		$ -	11,764	$ 0.06	
Equip/Capital	A5410.200	41,078	9,627	-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A5410.400	-	3,962	3,119	4,201	4,500	3,872	4,500	$ 0.02		$ -	4,500	$ 0.02	
TOTAL SIDEWALKS		41,078	19,254	8,693	7,580	14,456	7,756	16,264	$ 0.09	-	$ -	16,264	$ 0.09	
OFF-STREET PARKING														
Salary	A5650.100	302	1,940	2,206	-	2,821	2,821	2,494	$ 0.01		$ -	2,494	$ 0.01	
Equip/Capital	A5650.200	2,222		-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A5650.400	3,616	6,869	4,670	2,615	8,000	2,452	5,000	$ 0.03		$ -	5,000	$ 0.03	
TOTAL OFF-STREET PARKING		6,140	8,809	6,876	2,615	10,821	5,273	7,494	$ 0.04	-	$ -	7,494	$ 0.04	
Transportation		261,563	#REF!	458,277	413,166	593,646	411,793	313,297	$ 1.68	246,907	$ 1.32	560,204	$ 3.00	
ECONOMIC DEVELOPMENT														
Salary	A6410.100					-		-	$ -		$ -	-	$ -	
Contractual	A6410.400	3,129	1,085	90	-	1,500	1,500	1,500	$ 0.01		$ -	1,500	$ 0.01	
TOTAL ECONOMIC DEV		3,129	1,085	90	-	1,500	1,500	1,500	$ 0.01	-	$ -	1,500	$ 0.01	
Economic Development		3,129	1,085	90	-	1,500	1,500	1,500	$ 0.01	-	$ -	1,500	$ 0.01	
PARKS														
Salary	A7110.100	26,929	29,845	26,148	29,764	29,409	29,409	36,699	$ 0.20		$ -	36,699	$ 0.20	
Equip/Capital	A7110.200	41,082	15,947	5,968	11,190	17,700	25,547	-	$ -	58,000	$ 0.31	58,000	$ 0.31	
Contractual	A7110.400	9,272	21,182	12,388	14,028	46,100	28,247	25,000	$ 0.13	4,000	$ 0.02	29,000	$ 0.16	
Equipment Repair	A7110.401	1,569	2,288	836	2,715	3,000	2,598	3,000	$ 0.02		$ -	3,000	$ 0.02	
Plants & Flowers	A7110.402	1,587	1,458	1,189	3,928	3,000	3,000	3,000	$ 0.02		$ -	3,000	$ 0.02	
TOTAL PARKS		80,439	70,720	46,529	61,626	99,209	88,801	67,699	$ 0.36	62,000	$ 0.33	129,699	$ 0.70	
JOINT YOUTH PROJECTS	A7310.400	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL JOINT YOUTH PROJECTS		-	-	-	-	-	-	-	$ -	-	$ -	-	$ -	
HISTORIAN	A7510.400	170	-	30	2,331	1,000	1,000	1,000	$ 0.01		$ -	1,000	$ 0.01	
TOTAL HISTORIAN		170	-	30	2,331	1,000	1,000	1,000	$ 0.01	-	$ -	1,000	$ 0.01	
CELEBRATIONS														
Trolly/Contractual	A7520.400	4,676	7,347	6,822	4,706	4,500	7,567	5,300	$ 0.03		$ -	5,300	$ 0.03	
Celebrations - Contractual	A7550.400	31,575	48,283	28,191	22,337	34,200	25,297	25,000	$ 0.13	1,500	$ 0.01	26,500	$ 0.14	
TOTAL CELEBRATIONS		36,251	55,630	35,013	27,043	38,700	32,864	30,300	$ 0.16	1,500	$ 0.01	31,800	$ 0.17	
Total Culture & Recreation		116,860	126,350	81,572	91,000	138,909	122,665	98,999	$ 0.53	63,500	$ 0.34	162,499	$ 0.87	
ZONING														
Salary	A8010.100	1,498	1,727	1,502	2,352	3,111	3,111	3,157	$ 0.02		$ -	3,157	$ 0.02	
Contractual	A8010.400	1,377	1,068	1,928	1,914	32,000	12,571	5,000	$ 0.03		$ -	5,000	$ 0.03	
TOTAL ZONING		2,875	2,795	3,430	4,265	35,111	15,682	8,157	$ 0.04	-	$ -	8,157	$ 0.04	

GENERAL FUND

								$ 186,563,142		REF: 2014-15 TAX RATE =	3.5300			
	Tax Rate	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.53	$ 3.53	Reduction needed to stay below Tax Cap:			$ 664,165	TAX RATE	3.5600	
	ACCOUNT	ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Rate	2015-16	Rate	2015-16	Rate	
PLANNING														
Salary	A8020.100	2,651	2,184	2,781	2,750	3,907	3,907	3,982	$ 0.02		$ -	3,982	$ 0.02	
Contractual	A8020.400	16,680	3,745	13,297	4,097	15,000	13,284	5,000	$ 0.03		$ -	5,000	$ 0.03	
TOTAL PLANNING		19,331	5,929	16,078	6,847	18,907	17,191	8,982	$ 0.05	-	$ -	8,982	$ 0.05	
REFUSE														
Salary	A8160.100	74,032	74,825	69,869	76,578	69,757	69,757	74,497	$ 0.40		$ -	74,497	$ 0.40	
Equip/Capital	A8160.200	-	-	5,441	190,100	6,000	6,148	7,500	$ 0.04		$ -	7,500	$ 0.04	
Contractual	A8160.400	28,236	31,829	21,157	20,035	26,000	19,607	24,000	$ 0.13		$ -	24,000	$ 0.13	
Resid Tipping Fees	A8160.401	46,350	44,841	35,997	37,828	42,000	40,311	40,000	$ 0.21		$ -	40,000	$ 0.21	
Comm Tipping Fees	A8160.402	27,164	28,031	23,511	24,623	28,000	25,834	26,000	$ 0.14		$ -	26,000	$ 0.14	
Equip/Vehicle Repairs	A8160.403	4,834	9,632	5,819	18,154	15,000	13,649	15,000	$ 0.08		$ -	15,000	$ 0.08	
Dumpsters	A8160.404	4,800	2,939	681	3,500	2,500	1,500	2,500	$ 0.01		$ -	2,500	$ 0.01	
TOTAL REFUSE		185,416	192,097	162,475	370,818	189,257	176,806	189,497	$ 1.02	-	$ -	189,497	$ 1.02	
RECYCLING														
Salary	A8161.100	28,352	26,014	29,117	30,238	28,967	28,967	28,963	$ 0.16		$ -	28,963	$ 0.16	
Equip/Capital	A8161.200	-	-	-	-	-	-	-	$ -	-	$ -	-	$ -	
Contractual	A8161.400	17,408	26,718	19,014	22,645	25,000	22,383	25,000	$ 0.13		$ -	25,000	$ 0.13	
Equip/Vehicle Repairs	A8161.401	2,582	930	10,441	3,639	5,000	3,471	5,000	$ 0.03		$ -	5,000	$ 0.03	
TOTAL RECYCLING		48,342	53,662	58,572	56,522	58,967	54,821	58,963	$ 0.32	-	$ -	58,963	$ 0.32	
STREET CLEANING														
Salary	A8170.100	5,463	10,457	7,142	3,400	10,076	10,076	12,884	$ 0.07		$ -	12,884	$ 0.07	
Salary/Leaf Pick-up	A8170.101	18,956	18,126	21,141	16,086	20,280	20,280	20,138	$ 0.11		$ -	20,138	$ 0.11	
Equip/Capital	A8170.200		21,193	-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A8170.400	1,474	1,056	4,122	2,126	4,500	4,391	4,500	$ 0.02		$ -	4,500	$ 0.02	
Equip/Vehicle Repairs	A8170.401	575	1,394	862	4,027	3,000	3,696	5,000	$ 0.03		$ -	5,000	$ 0.03	
TOTAL STREET CLEANING		26,468	52,226	33,267	25,638	37,856	38,443	42,522	$ 0.23	-	$ -	42,522	$ 0.23	
DRAINAGE														
Salary	A8540.100	31,452	32,195	25,704	17,012	39,451	39,451	36,415	$ 0.20		$ -	36,415	$ 0.20	
Equip/Captial	A8540.200	-		-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A8540.400	11,385	29,700	39,758	64,956	59,140	36,407	25,000	$ 0.13	56,812	$ 0.30	81,812	$ 0.44	
Contractual (MS Permit NYS)	A8540.401	2,819	3,207	3,295	6,251	4,500	4,500	6,500	$ 0.03		$ -	6,500	$ 0.03	
TOTAL DRAINAGE		45,656	65,102	68,757	88,219	103,091	80,358	67,915	$ 0.36	56,812	$ 0.30	124,727	$ 0.67	
SHADE TREES														
Salary	A8560.100	122	680	3,234	-	2,833	2,833	6,699	$ 0.04		$ -	6,699	$ 0.04	
Equip/Captial	A8560.200			-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A8560.400	25,433	30,604	31,059	25,667	40,000	38,100	40,000	$ 0.21		$ -	40,000	$ 0.21	
TOTAL SHADE TREES		25,555	31,284	34,293	25,667	42,833	40,933	46,699	$ 0.25	-	$ -	46,699	$ 0.25	
Total Home & Community Services		353,643	403,095	376,872	577,977	486,022	424,234	422,735	$ 2.27	56,812	$ 0.30	479,547	$ 2.57	
EMPLOYEE BENEFITS														
Retirement	A9010.800	55,993	80,456	85,197	116,339	102,961	118,643	128,101	$ 0.69		$ -	128,101	$ 0.69	
Social Security	A9030.800	42,011	43,582	45,595	44,872	47,086	47,086	50,707	$ 0.27		$ -	50,707	$ 0.27	
Workers Compensation	A9040.800	21,887	25,572	27,462	28,571	30,308	30,126	35,550	$ 0.19		$ -	35,550	$ 0.19	
Unemployment Insurance	A9050.800	429	4,379	139	-	8,226	-	5,214	$ 0.03		$ -	5,214	$ 0.03	
Disability Insurance	A9055.800	119	141	121	110	176	118	182	$ 0.00		$ -	182	$ 0.00	
Hospital/Medical Insurance	A9060.800	123,181	124,357	132,103	134,331	155,958	146,248	163,375	$ 0.88		$ -	163,375	$ 0.88	
Dental Plan	A9060.801		9,324	8,226	7,964	10,000	10,147	11,989	$ 0.06		$ -	11,989	$ 0.06	
Accrued Benefits	A9189.801	4,240	-	-	-	-	-	-	$ -		$ -	-	$ -	
Small Medical Claims PLUS	A9189.802	154	559	442	1,076	1,280	175	1,327	$ 0.01		$ -	1,327	$ 0.01	
CDL/EAP Programs	A9189.803	719	816	810	304	923	415	957	$ 0.01		$ -	957	$ 0.01	
TOTAL EMPLOYEE BENEFITS		248,733	289,186	300,095	333,567	356,918	352,958	397,402	$ 2.13	-	$ -	397,402	$ 2.13	
SERIAL BONDS														
Principal	A9710.600	117,300	117,300	132,300	127,300	137,300	137,300	142,300	$ 0.76		$ -	142,300	$ 0.76	
Interest	A9710.700	27,748	23,936	20,124	15,824	11,688	11,688	7,225	$ 0.04		$ -	7,225	$ 0.04	
TOTAL BONDS		145,048	141,236	152,424	143,124	148,988	148,988	149,525	$ 0.80	-	$ -	149,525	$ 0.80	
BOND ANTICIPATION NOTES														

GENERAL FUND

								$ 186,563,142		REF: 2014-15 TAX RATE =	3.5300			
	Tax Rate	$3.39	$ 3.43	$ 3.45	$ 3.47	$ 3.53	$ 3.53	Reduction needed to stay below Tax Cap:			$ 664,165	TAX RATE	3.5600	
	ACCOUNT	ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	Rate	2015-16	Rate	2015-16	Rate	
Principal - Recycle	A9730.600	15,000	56,176	-	-	-	-	-	$ -	-	$ -	-	$ -	
Principal - Streets	A9730.600	-	97,000	-	-	-	-	-	$ -	-	$ -	-	$ -	
Interest - Recycle	A9730.700	2,906	1,911	-	-	-	-	-	$ -	-	$ -	-	$ -	
Interest - Streets	A9730.700		2,531	-	-	-	-	-	$ -	-	$ -	-	$ -	
TOTAL BANs		***17,906***	***157,618***	***-***	***-***	***-***	***-***	***-***	***$ -***	***-***	***$ -***	***-***	***$ -***	
Total Debt Service		***162,954***	***298,854***	***152,424***	***143,124***	***148,988***	***148,988***	***149,525***	***$ 0.80***	***-***	***$ -***	***149,525***	***$ 0.80***	
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		**1,709,437**	**1,958,820**	**1,929,152**	**2,079,703**	**2,280,689**	**1,987,076**	**1,933,505**	**$ 10.36**	**414,019**	**$ 2.22**	**2,347,523**	**$ 12.58**	
		1,709,437	*1,958,820*	*1,929,152*	*2,079,703*	*2,280,689*	*1,987,076*	*1,933,505*	*$ 10.36*	*414,019*	*$ 2.22*	*2,347,523*	*$ 12.58*	
		1,702,122	*1,958,820*	*1,929,152*	*2,079,703*	*2,280,689*	*1,987,076*	*1,933,505*	*$ 10.27*	*414,019*	*$ 2.22*	*2,347,523*	*$ 12.49*	
			-	-	-	-	-	-	$ 0.09	-	$ -	-	$ 0.09	
Beginning Fund Balance		**$ 1,693,346**	**$ 2,068,570**	**1,930,056**	**1,815,671**	**1,532,905**	**1,713,082**	**1,678,720**	**$ 9.00**			**1,678,720**	**$ 9.00**	
TOTAL REVENUES & TAXES		**2,084,661**	**1,820,308**	**1,814,767**	**1,977,114**	**1,983,497**	**1,952,713**	**1,814,043**	**$ 9.72**	**146,285**	**$ 0.78**	**1,960,328**	**$ 10.51**	
TOTAL EXPENSES		**1,709,437**	**1,958,820**	**1,929,152**	**2,079,703**	**2,280,689**	**1,987,076**	**1,933,505**	**$ 10.36**	**414,019**	**$ 2.22**	**2,347,523**	**$ 12.58**	
CHANGE FROM YEARS OPERATIONS		**375,223**	**(138,512)**	**(114,385)**	**(102,589)**	**(297,192)**	**(34,362)**	**(119,462)**	**$ (0.64)**	**(267,734)**	**$ (1.44)**	**(387,196)**	**$ (2.08)**	
					0						*$ -*		*$ -*	
Adjustments		***1***	**(2)**									-	$ -	
RESERVE BALANCE		***475,613***	***589,778***	***642,831***	***609,117***	***656,726***	***656,227***	**791,882**	**$ 4.24**	**(206,640)**		**585,242**	**$ 3.14**	
OPERATING BALANCE		**$ 1,592,957**	**1,340,278**	**1,172,840**	**1,103,965**	**578,987**	**1,022,493**	**767,376**	**$ 4.11**	**(61,094)**	*$ (0.33)*	**706,282**	**$ 3.79**	
Ending Fund Balance		***2,068,570***	**1,930,056**	**1,815,671**	**1,713,082**	**1,235,713**	**1,678,720**	**1,559,258**		**(267,734)**		**1,291,524**	**$ 6.92**	

SEWER RATE CALCULATION WORKSHEET

	Appropriations				Projected Prior Year End: 2014/15	
TOTAL SEWER FUND	$ 937,301					
CAPITAL UNITS:		Connections	Rate/Unit			
Sewer Debt Service	**$ 473,901**					
Less Transfer from Debt Svc Fund *	**$ -**					
Less Appropriated Fund Balance *	**$ (53,618)**					
= Cost Born by Capital Unit Charge	**$ 420,283**	2,989	**$ 140.610**		**$ 140.06**	
O&M Costs:						
Cost other than Debt	$ 463,400					
PLUS Budgetary Provision for Reserves	$ 60,000					
LESS Revenue other than Unit Chgs and *	$ (84,516)					
LESS Appropriated Fund Balance	$ -	0%			474,510	←Unreserved
LESS Appropriated RESERVE	$ (9,560)	3%			300,404	←Reserved
					774,914	Ending Fund Balance
		M Gallons				
Cost borne by O&M Unit Charge	**$ 429,324**	146,527	**$ 2.93**		$ 2.79	
	Average	49	**$ 143.63**		**$ 136.77**	
ESTIMATED COMBINED SEWER BILL PER HOMEOWNER			**$ 284.24**		**$ 276.83**	$ 7.41 Incr/(Decr)
						2.7%

Account Breakdown:		O&M Units	O&M Charges	Capital Units	Capital Charges	Total	Budget Link
G2120.000	Village Customers	85,556	$ 250,679	1,828	257,035	$ 507,714	**507,714**
G2374.200	Spencerport Schools	7,187	$ 21,058	122	17,154	$ 38,212	**38,212**
G2374.300	Lifetime Assistance	338	$ 990	6	844	$ 1,834	**1,834**
G2374.100	Town of Ogden	53,446	$ 156,597	1,033	145,250	$ 301,847	**301,847**
	Total	146,527	$ 429,324	2,989	**$ 420,283**	$ 849,607	$ 849,607

SEWER FUND

									2% Max:	Reduction Required	BUDGET Total
Village User Combined Bill		$ 324	$ 324	$ 286	$ 279	$ 283	$ 282	$ 282	$ 287		$ 284
				$ 2.50	$ 2.64	$ 2.69	$ 2.79	$ 2.79	$ 2.85	-	$ 2.93
	ACCOUNT	ACTUAL					BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total
	CODE	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	2015-16	2015-16
REVENUES											
Resident O&M Use fee & Capital Char	G2120	523,835	514,817	496,990	482,854	502,559	501,541	501,276	507,714		507,714
Sewer Charges	G2122	8,000	1,000	-	6,000	6,000	1,000	1,500	-		-
Interest on Sewer Rents	G2128	5,798	4,159	3,428	4,767	4,654	3,500	8,194	4,500		4,500
TOTAL DEPARTMENTAL INCOME		$ 537,633	$ 519,976	$ 500,418	$ 493,621	$ 513,213	$ 506,041	510,970	512,214	-	512,214
Town O&M Use fee & Capital Charges	G2374.100	349,318	331,886	308,476	296,281	305,452	300,856	300,856	301,847		301,847
School O&M Use fee & Capital Charge	G2374.200	55,555	46,882	43,415	38,940	31,746	39,501	39,501	38,212		38,212
Lifetime O&M Use fee & Capital Charg	G2374.300	2,238	1,935	1,574	1,712	1,756	1,819	1,797	1,834		1,834
St Johns	G2374.400				-	-		-			
TOTAL INTERGOVERNMENTAL CHARGES		$ 407,111	$ 380,703	$ 353,465	$ 336,933	$ 338,955	$ 342,176	342,154	341,893	-	341,893
Interest Earnings	G2401	8,660	3,792	2,205	1,494	730	1,500	472	400		400
Capital Reserve Interest	G2401.3		107	788	374	253	182	70	30		30
Equipment Reserve Interest	G2401.4	1,652	1,299	74	47	32	73	136	240		240
Sale of Equipment	G2665	22,921	13,450	2,500	6,547	66,331	56,782	72,515	-	79,346	79,346
Refund Prior Year's Expense	G2701	-	-	184	18	-	-	2,212	-		-
Miscellaneous Revenue	G2770	-	-	3,822	498	-	-	-	-		-
State Aid	G3089		-	-	-	-	-	-	-		-
ALL OTHER		$ 33,233	$ 18,648	$ 9,572	$ 8,978	$ 67,346	$ 58,537	$ 75,404	670	79,346	80,016
Transfer from Capital or other Fund	G5031		-	-	-	18,420	-	-	-		-
Premiums - Capital Project	G5050		-	-	-	-	-	-	-		-
Interest Earnings - Capital Proj.	G5050		-	-	-	-	-	-	-		-
TOTAL TRANSFERS		$ -	$ -	$ -	$ -	$ 18,420	$ -	-	-	-	-
Transfers from Debt Service	G5730.204	$ -	-	-	-	59,000	18,500	18,500	-	-	-
TOTAL PROCEEDS OF OBLIGATIONS		$ -	$ -	$ -	$ -	$ 59,000	$ 18,500	$ 18,500	-	-	-
TOTAL REVENUES		$ 977,977	$ 919,327	$ 863,454	$ 839,532	$ 996,934	$ 925,254	947,029	854,777	79,346	934,123
		$ 977,977	$ 919,327	$ 863,454	$ 839,532	$ 996,934	$ 925,254	$ 947,029	$ 854,777	$ 79,346	$ 934,123

SEWER FUND

	ACCOUNT CODE	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15	2015-16	2015-16	2015-16
									2% Max:	Reduction Required	BUDGET Total
Village User Combined Bill		$ 324	$ 324	$ 286	$ 279	$ 283	$ 282	$ 282	$ 287		$ 284
				$ 2.50	$ 2.64	$ 2.69	$ 2.79	$ 2.79	$ 2.85	-	$ 2.93
		ACTUAL					BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total
EXPENSES											
INSURANCE											
Public Officials/Bonds	G1910.400	-	379	-	-	-	638	-	-		-
SMP/Auto/Umbrella	G1910.402	8,799	5,300	5,262	5,116	4,874	8,348	6,323	5,880		5,880
Crime	G1910.403	70	139	-	58	52	93	70	-		-
TOTAL INSURANCE		$ 8,869	$ 5,818	$ 5,262	$ 5,174	$ 4,926	$ 9,079	$ 6,393	5,880	-	5,880
Taxes on Village Property		$ 1,416	687	93	402	468	1,000	592	1,000		1,000
TAXES/VILLAGE PROPERTY	G1950.400	$ 1,416	$ 687	$ 93	$ 402	$ 468	$ 1,000	$ 592	$ 1,000	-	1,000
Salary - Vacation & Sick Time	G1989.100	6,638	8,134	5,256	6,447	6,214	10,190	6,800	10,707		10,707
Contractual	G1989.400		-	-	-	-	-	-			-
Vacation & Sick Time	G1989.100	$ 6,638	$ 8,134	$ 5,256	$ 6,447	$ 6,214	$ 10,190	$ 6,800	10,707	-	10,707
CONTINGENCY	G1990.400			$ -	$ -	$ -	$ -		2,210	-	2,210
				79,733	80,064	94,840	100,252	Maximum Contri	78,575	-	78,575
GENERAL GOVERNMENT SUPPORT		$ 16,923	$ 14,639	$ 10,611	$ 12,023	$ 11,608	$ 20,269	$ 13,785	19,797	-	19,797
ADMINISTRATION											
Salary	G8110.100	34,402	36,536	34,860	35,360	34,771	44,433	40,548	46,106		46,106
Equip/Capital	G8110.200	1,242	5,003	4,231	170	494	2,000	1,065	2,000	11,800	13,800
Contractual	G8110.400	10,270	8,006	7,578	8,558	10,044	12,000	11,990	12,000		12,000
Office Supplies	G8110.401	858	733	592	760	444	1,000	793	1,000		1,000
Administration Engineering	G8110.402		-	-	-	-	-	-	-		-
TOTAL ADMINISTRATION		$ 46,772	$ 50,278	$ 47,261	$ 44,848	$ 45,752	$ 59,433	$ 54,396	61,106	11,800	72,906
SANITARY SEWER											
Salary	G8120.100	98,089	96,102	73,416	79,661	109,745	113,840	113,840	90,020		90,020
Equip/Capital	G8120.200	129,281	55,066	3,222	97,830	108,942	143,543	122,890	4,300	137,541	141,841
Contractual	G8120.400	91,821	97,231	196,607	87,393	131,166	100,760	99,705	48,806	-	48,806
Safety Program	G8120.404	719	643	876	1,797	1,425	2,500	2,145	2,000		2,000
TOTAL SANITARY SEWER		$ 319,910	$ 249,042	$ 274,121	$ 266,681	$ 351,279	$ 360,643	$ 338,580	145,126	137,541	282,667
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	$ 397,031	$ 420,076	$ 392,976	206,232	149,341	355,573
EMPLOYEE BENEFITS											
Retirement	G9010.800	10,631	14,605	18,061	17,387	21,814	28,162	32,451	28,377		28,377
Social Security	G9030.800	11,419	10,259	10,785	9,413	8,595	12,886	12,886	11,231		11,231
Worker's Compensation	G9040.800	1,293	5,710	5,558	5,604	6,659	8,290	8,290	7,875		7,875
Unemployment Insurance	G9050.800	2,092	111	1,030	-	-	2,250	-	1,155		1,155
Disability Insurance	G9055.800	118	337	111	151	264	48	33	40		40
Hospital/Medical	G9060.800	39,308	38,163	46,715	27,615	24,601	48,511	45,855	36,190		36,190
Dental	G9060.801			2,375	2,294	2,190	2,800	2,788	2,656		2,656
Accrued Benefits	G9189.801		-	-	-	-	-	-	-		-
Small Medical Claims	G9189.802	-	-	-	-	166	350	48	294		294

SEWER FUND

	ACCOUNT CODE	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	BUDGET 2014-15	PROJECTED 2014-15	BUDGET O&M 2015-16	BUDGET MEE 2015-16	BUDGET Total 2015-16
									2% Max:	Reduction Required	BUDGET Total
Village User Combined Bill		$ 324	$ 324	$ 286	$ 279	$ 283	$ 282	$ 282	$ 287		$ 284
				$ 2.50	$ 2.64	$ 2.69	$ 2.79	$ 2.79	$ 2.85	-	$ 2.93
CDL/EAP Programs	G9189.803	469	457	388	577	355	253	114	212		212
TOTAL EMPLOYEE BENEFITS		*$ 65,330*	*$ 69,642*	*$ 85,023*	*$ 63,041*	*$ 64,644*	*$ 103,550*	*$ 102,465*	*88,030*	*-*	*88,030*
SERIAL BONDS NYS SRF 50% Subsidy											
EFC-SRF Service Fee 0.25%	G9710.400	$ -	17,112	16,325	15,512	14,687	13,850	13,850	12,987		12,987
Principal	G9710.600	316,753	315,000	325,000	266,055	335,000	326,500	345,000	350,000		350,000
Interest	G9710.700	152,903	146,141	139,415	132,477	125,431	118,280	118,280	110,914		110,914
TOTAL SERIAL BOND PAYMENTS		*$ 469,656*	*$ 478,253*	*$ 480,740*	*$ 414,044*	*$ 475,118*	*$ 458,630*	*$ 477,130*	*473,901*	*-*	*473,901*
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	$ 948,401	$ 1,002,525	$ 986,356	787,960	149,341	937,301
		$ 918,591	*1,111,854*	*997,756*	*800,637*	*948,401*	*1,002,525*	*986,356*	***787,960***	***149,341***	*937,301*
		918,591	*1,111,854*	*997,756*	*800,637*	*948,401*	*1,002,525*	*986,356*	***787,960***	***149,341***	*937,301*
Beginning Fund Balance		$ 994,239	1,053,644	861,117	726,814	765,708	825,024	814,241	774,914		774,914
TOTAL REVENUES		$ 977,977	919,327	863,454	839,532	996,934	918,407	947,029	854,777	79,346	934,123
TOTAL EXPENSES		$ 918,591	1,111,854	997,756	800,637	948,401	975,025	986,356	787,960	149,341	937,301
CHANGE FROM YEAR'S OPERATIONS		$ 59,386	(192,527)	(134,302)	38,895	48,533	(56,618)	(39,327)	66,817	(69,995)	(3,178)
Adjustments		$ 19		(1)	(1)	-					
RESERVE		$ 302,175	303,581	204,442	204,442	255,274	300,529	300,404	351,144		351,144
OPERATING		$ 751,469	557,536	522,372	561,266	558,967	467,877	**474,510**	490,587		420,592
Ending Fund Balance		$ 1,053,644	861,117	726,814	765,708	814,241	768,406	774,914	841,731		771,736

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	Prior Year Budget 14-15	Prior Year Proj. 2014-15	BUDGET Budget 15-16
REVENUES	KWH SOLD	68,125,835	62,398,179	68,563,890	67,960,664	68,125,835	68,125,835	68,125,835
SALES OF ELECTRICITY:								
Residential Sales - Village	**E601.000**	$ 1,235,914	$ 1,112,467	$ 1,257,429	$ 1,520,299	*1,316,248*	$ 1,316,248	*1,316,248*
Residential Sales - Ogden	**E601.100**	$ 603,050	$ 555,803	$ 614,349	$ 721,055	*642,248*	$ 642,248	*642,248*
Residential Sales - Parma	**E601.200**	$ 82,192	$ 80,292	$ 90,323	$ 107,764	*87,534*	$ 87,534	*87,534*
Increase in Assessment PPAC	**E601**	$ -	$ -	$ -	$ -		$ 30,000	*100,000*
Residential Sales	**E601**	**1,921,156**	**1,748,562**	**1,962,101**	**2,349,117**	**2,046,031**	**2,076,031**	**2,146,031**
Commercial Sales - Village	**E602.000**	262,845	247,421	263,943	319,291	*279,930*	$ 279,930	*279,930*
Commercial Sales - Ogden	**E602.100**	$ 55,799	55,927	58,643	66,455	*59,426*	$ 59,426	*59,426*
Commercial Sales - Parma	**E602.200**	$ 425	388	475	587	*453*	$ 453	*453*
Late Charges	**E602**	$ -	-	-	-		$ -	
Commercial Sales	**E602**	**319,069**	**303,736**	**323,062**	**386,333**	**339,808**	**339,809**	**339,808**
Industrial Sales - Village	**E603.000**	$ 639,907	643,860	641,443	707,282	*681,501*	$ 681,501	*681,501*
Industrial Sales - Ogden	**E603.100**	$ 167,897	164,864	161,661	183,737	*178,810*	$ 178,810	*178,810*
Industrial Sales	**E603**	**807,804**	**808,724**	**803,104**	**891,019**	**860,311**	**860,311**	**860,311**
Street Lighting	**E604**	31,733	34,190	34,670	35,963	*33,796*	$ 33,796	*33,796*
Other Sales to Village	**E606**	20,257	18,181	28,499	38,220	*21,574*	$ 21,574	*21,574*
Security Lighting	**E610**	$ 20,197	21,324	21,597	22,071	*21,510*	$ 21,510	*21,510*
Total Sales		**$ 3,120,216**	**$ 2,934,717**	**$ 3,173,032**	**$ 3,722,724**	**3,323,030**	**$ 3,353,031**	**3,423,030**
Other Operating Revenues:								
Rent From Property	**E621**	-	-	-	-	**-**	-	**-**
Misc Revenues	**E622**	(3,378)	5,270	16,306	8,178	**5,000**	490	**5,000**
Total other Operating Revenues		**$ (3,378)**	**$ 5,270**	**$ 16,306**	**$ 8,178**	**5,000**	**$ 490**	**5,000**
TOTAL OPERATING REVENUES		**$ 3,116,838**	**$ 2,939,987**	**$ 3,189,338**	**$ 3,730,902**	**3,328,030**	**$ 3,353,521**	**3,428,030**
Memo: Operating Revenue per KWH		**$ 0.0458**	**$ 0.0471**	**$ 0.0465**	**$ 0.0549**	**$ 0.0489**	**$ 0.0492**	**$ 0.0503**
Interest Income	**E442.**	338	247	213	21	**300**	18	**15**
Miscl. Non-Operating Revenues	**E444**	-	-	50,576	-	**-**	-	**-**
TOTAL NON-OPERATING REVENUES		**$ 338**	**$ 247**	**$ 50,789**	**$ 21**	**300**	**$ 18**	**15**
TOTAL REVENUES		**$ 3,117,176**	**$ 2,940,234**	**$ 3,240,127**	**$ 3,730,922**	**3,328,330**	**$ 3,353,539**	**3,428,045**
		$ 3,117,176	$ 2,940,234	$ 3,240,127	$ 3,730,922	3,328,330	$ 3,353,539	3,428,045

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	Prior Year Budget 14-15	Prior Year Proj. 2014-15	BUDGET Budget 15-16
EXPENSES								
PRODUCTION								
Electricity Purchased - NYMPA	**E721.000**	1,109,071	729,331	909,005	1,354,819	1,109,071	1,164,525	*1,109,071*
Electricity Purchased - NYPA	E721.100	642,939	736,980	793,933	828,953	642,939	675,086	*642,939*
TOTAL PRODUCTION		**$ 1,752,010**	**$ 1,466,311**	**$ 1,702,938**	**$ 2,183,773**	**$ 1,752,010**	**$ 1,839,611**	**$ 1,752,010**
Memo: Production cost per KWH		$ 0.0257	$ 0.0235	$ 0.0248	$ 0.0321	$ 0.0257	$ 0.0270	$ 0.0257
Maintenance Poles, Towers, Fixtures								
Repairs/Poles, Towers and Fixtures	**E736.000**	5,318	-	-	3,856	**2,000**	12,135	**4,000**
DEPRECIATION Poles/Towers/Fixture	**E738.000**	33,775	39,201	43,970	49,183	**49,000**	51,987	**58,800**
TOTAL MAINTENANCE POLES, TOWERS, ETC.		**$ 39,093**	**$ 39,201**	**$ 43,970**	**$ 53,039**	**$ 51,000**	**$ 64,122**	**$ 62,800**
DISTRIBUTION								
Distrib Supervision/Eng	**E741.100**	13,464	16,221	16,512	21,479	15,000	21,384	**15,000**
Supervision Salaries	**E741.101**	71,171	72,209	75,672	77,670	81,141	90,775	**84,531**
Distribution Expense	**E741.200**	14,858	11,155	16,539	24,327	10,000	12,991	**10,000**
Distribution Labor	**E741.210**	4,183	11,880	11,591	5,954	5,000	5,381	**5,000**
Distribution Supplies	**E741.220**	468	-	-	-	2,500	2,500	**2,500**
Storage Battery Supplies	**E741.320**	-	-	-	-	1,000	1,000	**1,000**
Op. Overhead Distribution MEE	**E741.420**							**15,000**
Op. Overhead Distribution Lines	**E741.420**	206,877	172,697	155,946	194,104		239,026	**318,626**
Op. Underground Dist. Lines	**E741.430**	29,015	38,977	48,239	33,099	15,000	18,013	**17,000**
Remove/Reset Transformers	**E741.440**	5,500	553	5,202	2,454	4,000	147	**4,000**
Miscl. Dist. Line Ops.	**E741.450**	45,608	33,313	31,223	45,297	18,000	35,285	**35,000**
Meter Supv. & Recor.	**E741.510**	7,286	3,820	14,074	-	6,000	-	**6,000**
Removing & Reset Meters	**E741.520**	3,807	6,708	6,986	4,649	5,000	5,469	**5,000**
Services on Consumers' Premises	**E741.600**	185	-	820	-	1,000	1,000	**1,000**
Repairs to Dist. Structures & Equip.	**E742.110**	-	-	-	-	1,500	1,500	**2,000**
Repairs to SubSta. Equip.	**E742.130**	1,648	12,079	29,386	9,393	5,000	4,596	**5,000**
Repairs/OH Dist. Conductors	**E742.410**	7,354	210	-	826	2,000	(1,000)	**-**
Repairs/UG Dist. Conductors	**E742.510**	2,453	469	-	6,058	2,000	2,624	**2,000**
Repairs Underground Feeder	**E742.520**	-	-	97	-	2,000	-	**-**
Repairs to OH Line Transformers	**E742.610**	1,585	6,609	3,296	6	2,000	-	**-**
Repairs Underground Line Trans.	**E742.620**	121	812	40	-	2,000	-	**-**
Repairs to OH Services	**E742.710**	10,273	7,512	1,530	1,599	5,000	896	**3,000**
Repairs to Underground Services	**E742.720**	1,740	1,489	281	150	3,000	335	**3,000**
Test Consumers' Meters	**E742.810**	15,805	6,230	2,988	835	4,000	3,000	**4,000**
Repair Consumers' Meters	**E742.820**	9,038	3,093	419	724	2,000	1,014	**2,000**
DEPRECIATION Dist. Prop.	**E743.000**	180,276	183,711	187,847	195,567	**193,332**	202,447	**203,100**
TOTAL DISTRIBUTION		**$ 632,715**	**$ 589,747**	**$ 608,689**	**$ 624,193**	**$ 387,473**	**$ 648,383**	**$ 743,757**
STREET LIGHTING								

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2010-11	2011-12	2012-13	2013-14	Prior Year Budget 14-15	Proj. 2014-15	BUDGET Budget 15-16
Operation Overhead Signal Sys.	**E751.200**	-	-	-	-		-	**-**
Op. Overhead Street Lights	**E751.210**	2,097	13,585	9,786	9,456	6,000	2,827	**4,000**
Op. Underground Street Lights	**E751.220**	3,174	11,324	4,144	6,865	7,000	375	**6,000**
Repairs Overhead Street Lights	**E752.100**	10,088	6,995	5,798	7,129	5,000	5,451	**5,000**
Repairs Underground Street Lights	**E752.200**	10,325	6,291	5,429	22,557	3,000	9,721	**4,000**
DEPRECIATION Street Lights	**E753.**	20,602	20,727	21,108	22,194	**23,969**	24,697	**24,844**
TOTAL STREET LIGHTING		**$ 46,286**	**$ 58,922**	**$ 46,265**	**$ 68,201**	**$ 44,969**	**$ 43,071**	**$ 43,844**
CONSUMER ACCOUNTING								
Meter Reading	**E761.220**	35,333	16,777	11,741	3,929	4,800	6,236	**5,400**
Collecting	**E761.230**	1,352	3,573	5,866	3,248	5,000	3,404	**5,000**
Consumer Billing &Acct.	**E761.300**	15,502	15,110	16,058	14,979	18,000	15,593	**18,000**
Support Salaries	**E761.301**	42,007	42,385	44,644	45,729	88,576	53,886	**92,486**
TOTAL CONSUMER ACCOUNTING		**$ 94,194**	**$ 77,845**	**$ 78,309**	**$ 67,886**	**$ 116,376**	**$ 79,119**	**$ 120,886**
SALES								
Jobbing for Village	**E772.000**	74	-	686	-	**1,000**	-	**-**
TOTAL SALES		**$ 74**	**$ -**	**$ 686**	**$ -**	**$ 1,000**	**$ -**	**$ -**
GENERAL OFFICE EXPENSE								
Board Salaries	**E781.101**	11,901	11,783	12,995	13,254	13,441	12,606	**13,663**
Treasurery & Accounting	**E781.200**	-	72	2,978	-	-	64	**-**
Administrative Salaries	**E781.201**	72,275	73,245	72,677	77,763	15,736	91,080	**16,401**
Software & Training	**E781.209**	3,049	293	-	-	2,500	2,500	**2,500**
Computer Hardware	**E781.211**	2,063	611	286	40	1,000	2,662	**3,000**
Bill Printing	**E781.212**	-	-	-	-	-	-	**-**
Law Department	**E781.300**	512	397	712	131	2,000	2,094	**2,000**
Other General Office Supplies	**E781.500**	18,046	12,158	15,173	15,114	15,000	14,999	**15,000**
Management Service (BST)	**E782.000**	32,901	9,500	9,800	9,800	10,000	9,600	**10,000**
Insurance, Injuries & Damages	**E783.100**	20,365	17,997	21,214	24,292	30,359	22,375	**23,576**
Regulatory Comm Expense	**E784.000**	52,424	44,227	55,049	46,633	48,504	32,640	**48,000**
Other General Expense Vac./Sick	**E785.100**	51,168	35,369	46,754	46,046	45,736	45,736	**47,636**
Training & Education	**E785.101**	63,008	69,439	80,485	83,871	52,000	62,295	**62,000**
State Retirement	**E785.102**	51,118	111,543	71,287	108,566	94,174	108,518	**113,778**
Social Security	**E785.103**	37,257	31,978	38,147	42,275	43,089	43,089	**45,080**
Workers Comp.	**E785.104**	19,984	18,153	20,544	23,580	27,722	27,054	**31,575**
Disability Insurance	**E785.105**	169	248	131	106	161	109	**162**
Hospital & Medical Insurance	**E785.106**	112,978	94,379	116,197	116,887	149,023	130,796	**145,107**
Medical Reimbursement	**E785.107**	-	-	-	-	-	-	**-**
CDL/EAP Programs	**E785.108**	638	702	653	530	844	383	**850**
Small Medical Claims	**E785.109**	-	350	-	-	1,170	161	**1,179**
Safety/OSHA	**E785.110**	24,919	16,705	22,840	28,073	26,000	26,182	**26,000**
Unemployment Insurance	**E785.111**	390	2,239	-	-	7,524	-	**4,631**

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	Prior Year Budget 14-15	Prior Year Proj. 2014-15	BUDGET Budget 15-16
Post Retirement Change in Liab	E785.112	22,915	25,372	25,770	58,895	25,000	25,000	30,000
Dental Plan	E785.113	3,950	8,619	9,449	7,325	9,500	9,366	10,648
Miscellaneous General Expense	E785.200	28,874	16,560	28,314	31,248	36,000	26,001	28,000
Oper Municipality Holiday Events - C	E785.201	-	-	692	-	-	-	-
Oper Municipality Seasonal Events -	E785.202	1,064	-	-	2,457	4,000	682	2,500
Oper Municipality Community Outrea	E785.203	963	11,996	2,667	2,011	2,000	2,382	2,000
Maintenance of Municipal Facilities	E785.204	4,384	4,169	3,147	2,585	6,500	2,262	6,500
Repairs to General Property	E787.000	-	-	-	-		-	
DEPRECIATION General Property	E788.000	24,232	24,529	24,641	24,576	25,000	24,011	25,000
Misc Expenses Transferred	E792.000	(222,259)	(251,488)	(328,120)	(323,963)	(260,000)	(337,313)	(280,000)
TOTAL ADMINISTRATION/GENERAL		$ 439,288	$ 391,145	$ 354,483	$ 442,095	$ 433,983	$ 387,334	$ 436,786
TOTAL OPERATING EXPENSE		*$ 3,003,660*	*$ 2,623,172*	*$ 2,835,340*	*$ 3,439,185*	*$ 2,786,811*	*$ 3,061,639*	*$ 3,160,083*
DEBT SERVICE								
Interest on Long Term Debt	E451.	18,101	13,810	10,566	7,885	6,558	6,558	4,682
Misc Interest Deductions	E452.	594	382	359	208	800	318	800
Interest Deductions Attic Insulation	E452.100	274	370	762	279	150	44	15
TOTAL DEBT SERVICE		$ 18,969	$ 14,562	$ 11,687	$ 8,372	$ 7,508	$ 6,920	$ 5,497
NON-OPERATING EXPENSE								
Real Property Taxes	E403.000	43,077	33,843	37,747	44,286	46,000	45,996	48,000
Uncollectible Revenue	E404.000	38,391	(1,830)	7,000	10,000	7,000	10,510	13,000
Misc Non-Operating Expense	E449.000	-	-	54,339	-	-	-	-
Contract Appr/From Income- IEEP	E459.000	68,950	63,710	68,574	68,221	70,000	69,999	70,000
Contract Appr/From Income - Hybrid	E459.100	9,626	9,626	8,022	-	-	-	-
Contract Appr/From Income - Insul	E459.200	7,775	12,894	16,253	16,424	16,703	16,566	6,945
Misc. Amortization	E456.000	(33,728)	(22,486)	(22,485)	(22,487)	(22,485)	-	-
Prior Year Expense Account	E9997.900	-	-	-	-		-	
TOTAL NON-OPERATING EXPENSE		$ 134,091	$ 95,757	$ 169,449	$ 116,444	$ 117,218	$ 143,071	$ 137,945
TOTAL EXPENSES		$ 3,156,720	$ 2,733,491	$ 3,016,475	$ 3,564,002	$ 2,911,537	$ 3,211,630	$ 3,303,525
		$ 2,949,843	$ 2,560,794	$ 2,806,190	$ 3,369,897	$ 2,911,537	$ 2,972,604	$ 3,304,451

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	Prior Year Budget 14-15	Prior Year Proj. 2014-15	BUDGET Budget 15-16
SURPLUS (ACCOUNT 281) BEGINNING		$ 3,042,268	$ 3,002,724	$ 3,192,870	$ 3,416,522	$ 3,638,154	$ 3,583,442	$ 3,725,350
TOTAL REVENUES		$ 3,117,176	$ 2,940,234	$ 3,240,127	$ 3,730,922	$ 3,328,330	$ 3,353,539	$ 3,428,045
TOTAL EXPENSES		$ 3,156,720	$ 2,733,491	$ 3,016,475	$ 3,564,002	$ 2,911,537	$ 3,211,630	$ 3,303,525
Change From Year's Operations		$ (39,544)	$ 206,743	$ 223,652	$ 166,921	$ 416,793	$ 141,908	$ 124,520
Adjustments			$ (16,597)	$ 1	$ (1)			
SURPLUS (ACCOUNT 281) ENDING		$ 3,002,724	$ 3,192,870	$ 3,416,522	$ 3,583,442	$ 4,054,947	$ 3,725,350	$ 3,849,870
Cash Flow Summary:								
Change From Year's Operations		$ (39,544)	$ 206,743	$ 223,652	$ 166,921	$ 416,793	$ 141,908	$ 124,520
Contributions for Extensions	E263				$ 303,385	$ 15,000		$ 27,000
Subtract Non-Expense Cash Out Flow:								
MAJOR EQUIPMENT W/S	E3xx.xxx						$ 400,000	400,000
Office Equipment	E381	$ 9,310	$ 2,142		$ 1,075	$ -	$ -	7,570
Poles Towers Fixtures	E358			$ 118,444	$ 131,172	$ -		
Underground Conduits	E359			$ 84,330	$ 71,853	$ 75,000		
Distribution Structures	E312.06							90,000
Shop Structures	E312.08							8,480
Substation Equipment & Svcs	E360's			$ 149,881	$ 151,665	$ 88,000		5,000
Street Lights	E371			$ 45,242	$ 346,149	$ 15,000		3,000
Capitalized Equipment	E384	$ -	$ 90,000	$ (38,211)	$ (7,807)	$ -	$ -	35,000
Capitalized Equipment	E387	$ -	$ 29,000	$ -	$ (2,454)	$ -	$ -	-
NOTES PAYABLE - Princpal	E243	$ 97,700	$ 102,700	$ 92,700	$ 57,700	$ 57,700	$ 57,700	37,700
Materials & Supplies Increase/(Decrea	E123		$ 14,784	$ 23,252	$ 17,248	$ 6,558	$ 6,558	
Interfund Debt - Due to GF Payment	E630	$ 57,000	$ -			$ -	$ -	-
Accts Rec & Prepaids Inc/(Decr)	E125/128			$ (13,016)	$ 67,829			
Add Back Non-Cash Expense								
Offset E456 MISC AMORTIZATION (NON-CASH)			$ (22,486)	$ (22,485)	$ (22,487)	$ (22,485)	$ -	$ -
Offset DEPRECIATION (NON-CASH)		$ 258,885	$ 268,168	$ 277,566	$ 291,520	$ 291,301	$ 303,142	$ 311,744
Post Retirement Change in Liability		$ 22,915	$ 25,372	$ 25,770	$ 58,895	$ 25,000	$ 25,000	$ 30,000
NET CASH FLOW		$55,331	$213,800	$16,111	-$36,197	$483,351	$5,792	-$93,486

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							$ -			$ -				$ -
	08/15/15	JPMorgan/Chase	2008 Consolidated Serial Bond $1,082,000	SB	3.25%	2/15/2008 02/15/2019	$ 3,613		$ 3,613	$ 3,613				$ -
							$ -			$ -				$ -
	02/15/16	JPMorgan/Chase	2008 Consolidated Serial Bond $1,082,000	SB	3.25%	2/15/2008 02/15/2019	$ 145,912	$ 142,300	$ 3,612	$ 145,912				$ 78,600
SEWER	07/15/15	NYS EFC	Administrative Fee				$ 12,987		$ 12,987		$ 12,987			
	10/01/15	NYS EFC	Sewer Force Main $7,566,753	SB	2.44%	08/28/2008 04/01/2028	$ 55,457		$ 55,457		$ 55,457			
	04/01/16	NYS EFC	Sewer Force Main $7,566,753	SB	2.44%	08/28/2008 04/01/2028	$ 405,457	$ 350,000	$ 55,457		$ 405,457		$ -	$ 4,845,000
ELECTRIC	08/15/15	JPMorgan/Chase	2008 Consolidated Serial Bond $723,000	SB	3.25%	2/15/2008 02/15/2021	$ 2,341		$ 2,341			$ 2,341		$ -
	02/15/16	JPMorgan/Chase	2008 Consolidated Serial Bond $723,000	SB	3.25%	2/15/2008 02/15/2021	$ 40,041	$ 37,700	$ 2,341			$ 40,041		$ 101,400
						TOTAL DEBT SERVICE	$ 665,808	$ 530,000	$ 135,808	$ 149,525	$ 473,901	$ 42,382	$ -	$ 5,025,000
							$ 665,808			$ 149,525	$ 460,914	$ 42,382		
							$ 665,808							

SB PRINCIPAL	A9710.6	$ 142,300
SB INTEREST	A9710.7	$ 7,225
		$ -
		$ -
		$ -
		$ -

BAN PRINCIPAL	G9730.6	$ -
BAN INTEREST	G9730.7	$ -
SB ADMIN FEES		$ 12,987
SB PRINCIPAL	G9710.6	$ 350,000
SB INTEREST	G9710.7	$ 110,914

SRF Bonds	$ 473,901.00
Consolidated 2008	$ 191,907.00
TOTAL DS	$ 665,808.00

SB PRINCIPAL	E243	$ 37,700
SB INTEREST	E451	$ 4,682
BAN PRINCIPAL	E243	$ -
BAN INTEREST	E452	$ -

V9720.600 $ -

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	ACTUAL 05/31/2014	PROJECTED 05/31/2015	0.10% Interest	2015-16 Trans. IN	2015-16 Expenses	ESTIMATED 05/31/2016
General Reserve	$ 426,491	$ 433,633	$ 352,021	$ 353,659	$ 354,798	$ 355,529	$ 356,023	356,379	356	-	79,640	$ 277,095
Streets & Pavement	$ 10,294	$ 10,463	$ 10,521	$ 10,570	$ 50,604	$ 90,708	$ 120,835	120,955	121	-	120,000	$ 1,076
Computer Reserve	$ 75,479	$ 76,751	$ 77,178	$ 77,537	$ 50,421	$ 27,362	$ 27,400	27,427	27	-	7,000	$ 20,454
GF Equipment Reserve			$ 33,690	$ 33,847	$ 133,956	$ 154,232	$ 74,340	106,414	106	120,000	-	$ 226,520
GF Recycle Reserve						$ 15,000	$ 30,021	45,051	45	15,000	-	$ 60,096
Sewer Reserve	$ 308,504	$ 313,664	$ 279,255	$ 280,554	$ 181,342	$ 181,716	$ 181,968	182,150	182	-	9,560	$ 172,772
SF Equipment Reserve			$ 22,920	$ 23,026	$ 23,101	$ 23,148	$ 73,181	118,254	118	60,000	-	$ 178,372
Electric Depreciation	$ 35,918	$ 36,516	$ 36,719	$ 36,890	$ 37,008	$ 85	$ 85	85	-	-	-	$ 85
Totals	$ 856,686	$ 871,027	$ 812,304	$ 816,083	$ 831,230	$ 847,780	$ 863,852	956,716	955	195,000	216,200	$ 936,471
												$ 936,471

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

2015-16 Changes to Reserve:
Budgeted: GF Equipment Reserve: Add $60K for other future vehicle purchases
Recycle Truck Reserve. Add $15K
Sewer Equipment Reserve: add $50K for future Vehicle purchases
General Fund Capital Reserve: Use $58K for Trolley Depot Deck Rebuild
General Fund Capital Reserve: Use $22K for Natural Gas heating in DPW buildings
General Streets Reserve: Use $120K for Brockport Road Rebuild Phase I
Computer Reserve: Use $7K for Server Upgrade
Sewer Fund Capital Reserve: Use $10K for Natural Gas heating in DPW buildings

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: See summary below for project breakdown.	TW	27,800	A5110.400	27,800							27,800
Includes Brockport Road, ~~Slurry seal Prospect & Coolidge~~ & Misc Crack Seal	TW	125,982	A5110.402	125,982							125,982
	TW	56,812	A8540.400	56,812							56,812
Manhole Replacement	TW	55,000			G8120.200	55,000					55,000
~~Sanitary Sewer Slip Lining Program~~	TW	-			G8120.400	-					-
Cost of New (Traded) Bobcat Skid Steer Loader (70/30%)	TW	32,009	A5110.200	22,406	G8120.200	9,603					32,009
Cost of New (Traded) Cat 930K Loader (50/50)	TW	141,437	A5110.200	70,719	G8120.200	70,719					141,437
John Deere Gator	OM	15,000					E0384.000	15,000			15,000
Vehicle #8 SME 2001 Ford F250 Pickup 4x4	OM	20,000					E0384.000	20,000			20,000
Village Hall Improvements - Architectural Design	JS	8,500	A1440.400	8,500							8,500
Server & Software Replacement	JS	7,000	A1680.200	7,000							7,000
Electric Fund Folder Machine	JS	7,570					E0381.000	7,570			7,570
Gazebo Repairs	TW	4,000	A7110.400	4,000							4,000
~~Metal Recycling building~~	TW	-	A8161.200	-							-
Sesquecentenial Celebration Pre-payments	JS	1,500	A7550.400	1,500							1,500
Repair/Replace Trolley Depot Decking	TW	58,000	A7110.200	58,000							58,000
Garage Doors for Building 1 DPW	TW	7,400	A1640.200	5,180	G8120.200	2,220	E0312.080	-			7,400
Convert DPW Wiring (Infrastructure Rebuild)	OM	7,500	A1620.200	3,000	G8110.200	1,500	E0312.080	3,000			7,500
Bring Natural Gas Line to DPW	OM	10,000	A1620.200	4,000	G8110.200	2,000	E0312.080	4,000			10,000
Natural Gas to DPW/SME site & convert to gas heat	TW	25,200	A1620.200	17,640	G8110.200	7,560	E0312.080	-			25,200
DPW/SME Building Steel Ductwork under Bldg 4 Trailer	TW	3,700	A1620.200	1,480	G8110.200	740	E0312.080	1,480			3,700
Street Light Install in Domus Tract	OM	15,000					E0371.000	15,000			15,000
Block Tree Trimming for SME	OM	15,000					E0741.420	15,000			15,000
Street Light Conversion to LED	OM	15,000					E0371.000	15,000			15,000
Replace Defective Rear Lot Poles	OM	25,000					E0312.060	25,000			25,000
Electric Distribution Lines: rebuild overhead primary circuits	OM	65,000					E0312.060	65,000			65,000
Substation Improvmt - Standby Generator	OM	5,000					E0361.000	5,000			5,000
Total	-	754,410	-	414,019	-	149,341	-	191,050		-	754,410

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
Transfer from Parks Escrow account (Trust Fund) for Gazebo Repairs	TW	4,000	A5031.000	4,000							
CHIPS	TW	53,135	A3501.000	53,135							53,135
Trade in on Truck #8 (Originally purchased by Sewer Fund)	OM	2,000			G2665.000	2,000					2,000
Trade in on Bobcat Loader (Upgrade Prgm) (70/30)	TW	29,509	A2665.000	20,656	G2665.000	8,853					29,509
Trade in on Cat Loader (Upgrade Prgm) (50/50)	TW	136,987	A2665.000	68,494	G2665.000	68,494					136,987
IEEP	OM	27,000					E0263.000	27,000			27,000
Total	4,000	252,631	(4,000)	146,285	-	79,346	-	27,000	-	-	248,631

USE OF RESERVES:	Total Reserves	General Fund	General Fund Amount	Sewer Fund	Sewer Fund Amount	Electric Fund	Electric Fund Amount	Capital Fund	Capital Fund Amount	Total
General Capital Fund: Trolley Depot Decking	58,000	GF Capital	58,000							58000
General & Sewer Capital Fund: Natural Gas Service to DPW	31,200	GF Capital	21,640	SF Capital	9,560					31200
General Streets: Brockport Road Rebuild Phase I	120,000	GF Streets	120,000							120000
General Computer: Server Upgrade	7,000	GF Computer	7,000		-		-			7000
Total Use of Reserves:	216,200		206,640		9,560		-			216,200

Roads Program Summary:	A5110.400	A5110.402	A8540.400	Total	CHIPS
Brockport Road	20,300.00	125,982.00	56,812.00	203,094.00	(53,135.00)
~~Slurry Seal Prospect and Coolidge~~	-	-	-	-	
Crack Seal Roads	7,500.00	-	-	7,500.00	
	27,800.00	125,982.00	56,812.00	210,594.00	

Village of Spencerport, NY

Vehicle Replacement Schedule

Revised: 01/09/2015

Description of Work	Unit #	Vehicle Description	YR Last Purch	Trade Life	Next Buy	Plan for Calculation: Projected Replacement Cost: Gross Cost	Trade In	Net Cost	Paid by Fund Split	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
D.P.W	1	2007 Dodge Dakota pick up	2007	8	2015	32,000	8,000	24,000	70/30% GF/SF		-	-	24,000	-	-
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	175,000	38,000	137,000	* 40/15/45% GF/SF/EF	-	-	137,000	-	-	-
D.P.W	7	2013 Sterling 6 Wheel Dump	2013	14	2027	162,000	15,000	147,000	100% GF	-	-	-	-	-	-
D.P.W	9	2007 Ford F550 1 Ton Dump	2007	6	2013	62,000	10,000	52,000	70/30% GF/SF	52,000	-	-	-	-	-
Parks	10	2012 Ford F550 1 Ton Dump	2012	12	2024	-	4,500	(4,500)	100% GF	-	-	-	-	-	-
Sewer	11	1999 Sterling Flush Tank Truck	1999	17	2016	230,000	60,000	170,000	100% Sewer	-	-	-	-	-	170,000
Refuse	12	2014 Sterling Condor packer	2014	12	2026	216,000	15,000	201,000	100% GF	-	-	-	-	-	-
Street Clean	14	2007 Freightliner St Sweeper	2007	12	2019	210,000	75,000	135,000	70/30% GF/SF	-	-	-	-	135,000	-
D.P.W	15	2007 Ford F350 1 Ton Dump	2007	6	2013	64,000	-	64,000	*40/20/40% GF/SF/EF	-	-	-	-	-	-
D.P.W	16	2009 Ford P/U F450 Dump	2009	6	2015	56,000	20,000	36,000	*40/20/40% GF/SF/EF	-	-	36,000	-	-	-
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	170,000	72,000	98,000	100% GF	-	-	-	98,000	-	-
D.P.W new	21	2010 DPW Backhoe Monroe Tractor	2010	12	2022	83,000	25,000	58,000	70/30% GF/SF	-	-	58,000	-	-	-
D.P.W	22	2014 Caterpillar (Case) Loader Prgm	2014	12	2026	130,000	95,000	35,000	70/30% GF/SF	-	-	-	-	-	-
Parks	24	2010 John Deere Tractor	2010	7	2017	33,000	15,000	18,000	70/30% GF/SF	-	-	-	18,000	-	-
Parks Van	26	2007 GMC Cube Van	2007	9	2016	58,000	12,000	46,000	75/25% GF/SF	-	-	-	-	-	46,000
Parks	27	2008 Ford F150 4x4 Mechanics Use	2014	15	2029	18,500	200	18,300	60/40% GF/SF	-	-	-	-	-	-
Leaf pick up	B	1998 Leaf Machine	1998	15	2013	28,500	2,000	26,500	100% GF	-	-	26,500	-	-	-
Leaf pick up	C	2011 Leaf Machine	2011	15	2026	26,500	2,000	24,500	100% GF	-	-	-	-	-	-
D.P.W	Lease	2014 205G BOB CAT Program	2014	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:	btotal:	Subtotal:	2,170,500	526,700	1,643,800	Subttl General & Sewer:	75,000	-	257,500	270,000	340,000	216,000
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	7,000	22,000	100% Electric	-	-	-	22,000	-	-
SME	3	2006 Freightliner Bucket Truck Alte	2006	19	2025	185,000	40,000	145,000	100% Electric	-	-	-	-	-	-
SME	8	2001 Ford F250 P/U 4*4	2001	16	2017	20,000	2,000	18,000	Buy Used	-	18,000	-	-	-	-
SME	13	2001 Ford F650 Bucket Truck	2001	14	2015	250,000	10,000	240,000	Pd thru PPAC/NYPA loan	240,000	-	-	-	-	-
SME	23	1995 Freightliner Line Truck	1995	25	2020	165,000	25,000	140,000	Extend llife	-	-	-	-	-	140,000
SME	25	1998 John Deere Backhoe	1998	22	2020	40,000	10,000	30,000	Extend llife - Buy used	-	-	-	-	-	30,000
SME	4	2004 1 ton dump Ford F350	2004	12	2016	30,000	4,000	26,000	Extend llife - Buy used	-	-	-	-	26,000	-
Chase Truck	-	-	0	0	0	-	-	-		-	-	-	-	-	-
-	17	-	0	0	0	-	-	-		-	-	-	-	-	-
Subtotal: EF	ubtotal:	Subtotal:				719,000	98,000	621,000	Subtotal Electric:	240,000	18,000	-	22,000	26,000	170,000
Total cost for Fiscal Year:		(All Funds)				2,889,500	624,700	2,264,800		315,000	18,000	257,500	292,000	366,000	386,000

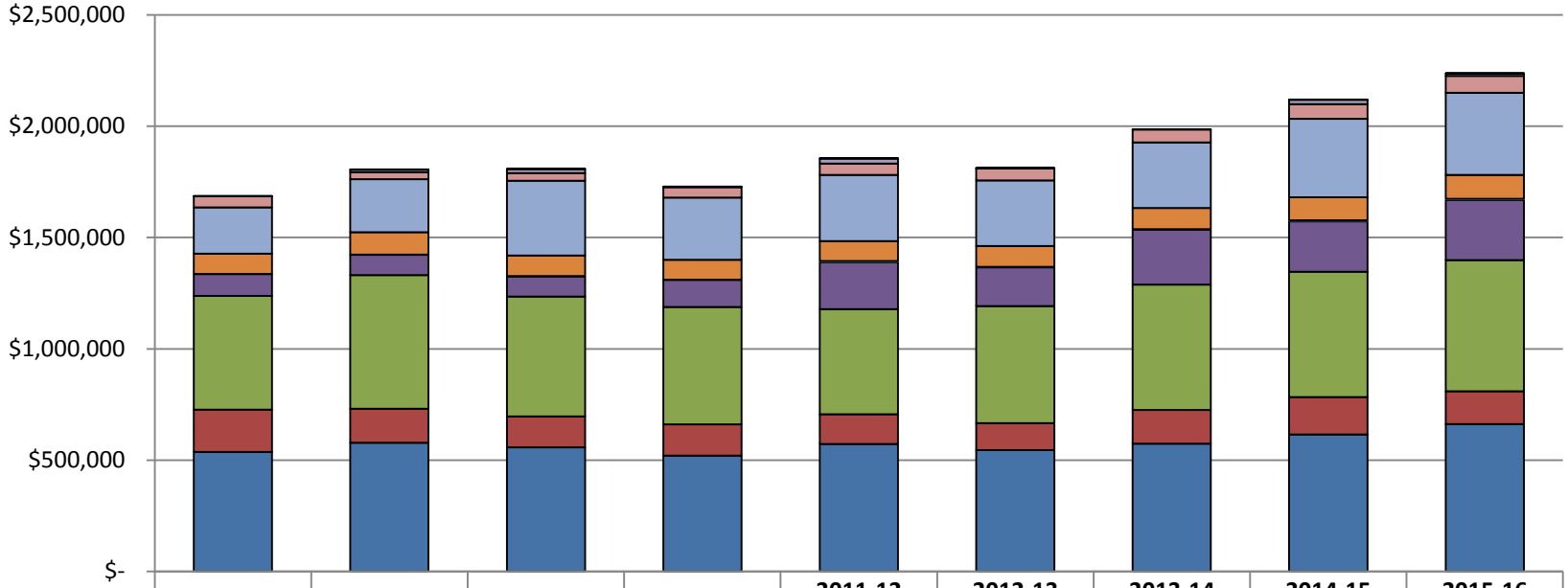
INSURANCE AND BENEFITS ALLOCATION WORKSHEET

POLICY/COVERAGE:	Actual 2011-12	Actual 2012-13	Actual 2013-14	Act/Fcst 2014-15	Budget 2015-2016	Salary % Distribution By Fund: 47.4% General		10.5% Sewer		42.1% Electric	
SMP (Special Multi-Peril)	46,141	51,399	56,207	52,935	56,000	A1910.402	26,544	G1910.402	5,880	E783.100	23,576
Crime Coverage	628	344	332	338	-	A1910.403	-	G1910.403	-	E783.100	-
Public Officials	4,000	-		-	-	A1910.400	-	G1910.400	-	E783.100	-
TOTAL	$ 50,769	$ 51,742	$ 56,539	$ 53,273	$ 56,000		26,544		5,880		23,576
							26,544		5,880		23,576
Employee Benefits Insurance											
Workers Compensation	49,283	53,610	58,810	66,320	75,000	A9040.800	35,550	G9040.800	7,875	E785.104	31,575
Disability Insurance	500	402	385	260	385	A9055.800	182	G9055.800	40	E785.105	162
Unemployment Insurance	7,648	139	-	-	11,000	A9050.800	5,214	G9050.800	1,155	E785.111	4,631
TOTAL	$ 57,431	$ 54,151	$ 59,195	$ 66,580	$ 86,385		40,946		9,070		36,368
							40,946		9,070		36,368
Other Employee Benefits											
Retirement	210,060	173,871	246,719	259,612	270,256	A9010.800	128,101	G9010.800	28,377	E785.102	113,778
Small Medical Claims	909	443	1,241	384	2,800	A9089.802	1,327	G9189.802	294	E785.109	1,179
CDL/EAP Program	1,906	2,041	1,190	913	2,020	A9189.803	957	G9189.803	212	E785.108	850
TOTAL	$ 212,875	$ 176,355	$ 249,150	$ 260,909	$ 275,076		130,385		28,883		115,807

Notes to Retirement:

Actual - Impact of Hurricane Sandy catch up	Actual	Increased by average salary change %

SALARY AND BENEFITS



	2007-08 $1,686,235	2008-9 $1,805,383	2009-10 $1,807,878	2010-11 $1,728,156	2011-12 Actual $1,856,669	2012-13 Actual $1,811,518	2013-14 Actual $1,986,031	2014-15 Budget $2,118,538	2015-16 Budget $2,237,364
Disability	$817	$671	$95	$625	$2,300	$402	$480	$386	$385
Unemployment Ins.	$546	$10,555	$17,473	$930	$21,400	$139	$-	$18,000	$11,000
Worker's Compensation	$49,874	$31,417	$35,035	$47,581	$52,000	$53,610	$58,810	$66,320	$75,000
Hospital/Medical	$206,910	$239,305	$335,226	$278,426	$296,731	$295,884	$293,298	$353,492	$369,965
Social Security	$91,088	$100,091	$93,350	$89,527	$90,162	$93,155	$95,742	$103,061	$107,018
CDL/EAP & Misc.	$1,863	$1,738	$2,480	$1,814	$5,300	$2,483	$2,431	$4,820	$4,820
State Retirement	$97,529	$90,602	$88,597	$121,716	$210,060	$173,871	$246,719	$225,297	$270,256
Electric Fund	$511,211	$600,181	$539,312	$526,067	$471,939	$525,241	$563,224	$563,256	$589,269
Sewer Fund	$188,624	$152,541	$139,130	$140,772	$133,763	$121,468	$150,730	$168,463	$146,833
General Fund	$537,773	$578,282	$557,180	$520,698	$573,014	$545,265	$574,597	$615,443	$662,818

2015-16 Property Tax Cap Calculation

Revision: 03/03/2015

	Original Warrant/Levy 2014-15				
	General Taxes				639,455.36
	General Recycle				70,836.92
	Sewer Residential Capital				243,370.50
	Sewer Residential O&M				258,172.65
	Total Original Warrant				1,211,835.43
	Adjustments to Warrant (See OSC recommendations)	? Adj. Includes		+	(1,897.64)
1.	**Adjusted Warrant 2014-15**	Exemption Removal		**=**	**1,209,937.79**
2.	Add: **Total Tax Cap Reserve Amount (Incl Interest Earned) Fr FYE 5/31/2014**			+	-
3.	Add: **Tax Base Growth Factor**	**x**	1.0019	=	1,212,236.67
4. 5.	Add: **Pilots receivable in the 5/31/2015 Fiscal Year**			+	4,135.00
				=	1,216,371.67
	Multiply **times levy growth factor (1.00 to 1.02)**			x	101.6800%
				=	1,236,806.72
	Subtract: **Pilots receivable in the Fiscal Year 5/31/2016**			-	4,200.00
	Total Levy Limit before Adjustments/Exclusions			=	1,232,606.72
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 2014-15		1,235,169.00		
	A) 1.5% of Cap		18,527.54		
	B) Unused Levy 2014-15: CAP Less Adjusted Warrant		21,096.21		
7.	Calc: **Available CarryOver from FYE 5/13/2015 (Lesser of A or B Above)**			+	18,527.54
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			**=**	**1,251,134.25**
					Ties to NYS OSC Calc

2015-16 Estimated Levy:

General Taxes		664,165.33
General Recycle		71,784.00
Sewer Residential Capital		257,035.00
Sewer Residential O&M		250,679.00
Estimated Total Warrant		1,243,663.33
PILOT		4,200.00
Total Warrant + PILOT		1,247,863.33
Levy + PILOT 2015-16	**Est**	**1,247,863.33**
Levy + PILOT 2014-15	**Act**	**1,214,072.79**
Overall increase vs prior year levy in $		33,790.54
Overall increase vs prior year levy in %		2.79%
On same assessment base:	2015	182,125,049
Tax Rate 2013-14		6.67
Tax Rate 2014-15		6.85
Increase %		2.78%

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 -

2015-16 BUDGET and 5 YEAR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	BUDGET 2014-2015	BUDGET 2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Resources
INFRASTRUCTURE		**Streets Program**								
		Other Roads Mill and Fill & Drainage	TW	176,640		90,411	119,150		83,506	See Roads Plan
		Brockport Road Rebuild	TW	-	203,094		-	325,000		
	A	Other Roads, Cracks, Slurry Seal		26,100	7,500	32,000	32,000	32,000	30,000	
		CHIPS		(53,135)	(53,135)	(53,135)	(53,135)	(53,135)	(53,135)	Less CHIPS Payments
		Bank/Use Reserve $50K 5/31/12		-	(120,000)	60,000	60,000	(120,000)	-	Use of Streets Reserve
		Total Net Cost/Allocation		149,605	37,459	129,276	158,015	183,865	60,371	
	A	Miscellaneous Drainage/Gutters	TW	8,750		9,000	9,000		18,500	
	A	Sidewalks Program	TW	-	-	-	-	-	-	
		Sanitary Sewer Slip Lining program	TW	48,500	-	61,695	50,625	46,975	60,705	See Sewer Plan
	G	Replace Manhole	TW	27,500	55,000	-	-	-	-	See Sewer Plan
		Other Inflow & Infiltration	TW	-	-	-	-	-	-	See Sewer Plan
VEHICLES & EQUIPMENT	A	VRS: Vehicles - Recycle	TW				170,000			
		Less Trade/Grant					(72,000)			Per Vehicle Repl Schedule
		Bank/Use Reserves		15,000	15,000	15,000	(75,000)	15,000	15,000	
		Net after Reserves		15,000	15,000	15,000	23,000	15,000	15,000	
	A	VRS: Vehicles - Other General	TW	25,340	-	275,300	45,500	147,000	43,500	
		Loader & CAT Replacement Programs		121,203	93,125					
		VRS Vehicles - Refuse					170,000	225,000	-	
		Less Trade		-	-	(42,700)	(88,100)	(72,500)	(9,000)	Per Vehicle Repl Schedule
		Loader & CAT Replacement Trade		(116,511)	(89,150)					
		Bank/Use Reserves		32,000	120,000	(107,300)	80,000	(180,000)	80,000	
		Net after Reserves		62,032	123,975	125,300	207,400	119,500	114,500	
	E	VRS: Vehicles - EF Portion	TW	-	35,000	-	29,000	30,000	205,000	Fixed Assets. Memo only to tie to
	Memo	Less Trade/Grant		(25,000)	-	-	(7,000)	(4,000)	(35,000)	Vehicle Repl Schedule
	only	Net after Reserves		(25,000)	35,000	-	22,000	26,000	170,000	
	G	VRS: Vehicles - Other Sewer	TW	10,860		94,200	184,500	63,000	244,500	
		Gross cost of Loader & Bobcat		51,943	80,321					
		Less Trade			(2,000)	(17,200)	(41,900)	(22,500)	(63,000)	Per Vehicle Repl Schedule,
		Trade on Loader & Bobcat		(49,935)	(77,346)					Includes net $3300/yr for Loader
		Bank/Use Reserves:		45,000	60,000	-	(70,000)	40,000	(110,000)	Replacement Program
		Net after Reserves		57,868	60,975	77,000	72,600	80,500	71,500	
	G	Sanitary Sewer Main Camera	TW	30,000	-	-	-	-	-	Split with Hilton & Brockport
	A	Miscellaneous Equipment	TW	5,600	-	12,000	12,000	12,000	12,000	2014 Lawn Equipment
	G		TW	-	-	-	-	-	-	
	A	Server & Software Replacements	JS		7,000	-	-	-	13,000	Computer Reserve
	A	Use Reserves	JS		(7,000)	-	-	-	(13,000)	

2015-16 BUDGET and 5 YEAR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	BUDGET 2014-2015	BUDGET 2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Resources
GRANTS & MISCELLANEOUS	A	Replace Trolley Depot Decking	TW		58,000					
	A	Use Reserves	TW		(58,000)	-	-	-	-	
	A	Record Retention Program	JS					25,000		Electronic Record Scanning
		Less Grants						(25,000)		
	A	Complete Code Review	CNE/JS	30,000						
	A	Garage Doors DPW	TW		7,400					
	A	Replace 7 Main St. Garbage Cans	TW	7,600						
	A/T	Gazebo Repairs and Maintenance	TW	8,000	4,000					Source from Trust
		Use Trust Fund	TW		(4,000)	-	-	-	-	
	A/T	Pavillion Drinking Fountain	TW	5,500						Source from Trust as avail.
	A/T	150 Years Spencerport Celebration	JS	-	1,500	5,000	5,500			Est 1 celebration per Month
	A	Steel Ductwork under DPW trailer	TW		1,480					
	G				740					
	E				1,480					2015-2016
	A	Alternative Energy in DPW/SME: Install	TW		17,640					Converrt Heat DPW to Gas
	G	Natural Gas Heaters in DPW Bldgs			7,560					2015-16
	A	Alternative Energy in DPW/SME: Bring	CNE/OM		4,000					Bring Nat Gas Svc to DPW
	G	Natural Gas Line to DPW			2,000					
	E				4,000					2015-2016
	A	Use of Reserves for Alternative Energy	CNE/OM		(21,640)	-	-	-	-	
	G	in DPW/SME: Bring Natural Gas Line			(9,560)	-	-	-	-	
	A	Alternative Energy in DPW/SME	CNE/OM		3,000	10,000				Convert DPW Wiring 2015-6
	G				1,500	5,000				Gas Standby Generator 2017
	E				3,000	10,000				See SME Capital Plan
	A	Administration Building Upgrades	JS		8,500	100,000				2015-16 is study for elevator
		Use Reserves to purchase				(100,000)				General Fund Reserves
	A/G	**Total General/Sewer Expend.**	**All**	**583,536**	**559,360**	**694,606**	**798,275**	**875,975**	**505,711**	
		General Fund Expenditures Only:		414,733	410,019	533,711	563,150	766,000	200,506	
		General Fund Revenues:		(169,646)	(142,285)	(95,835)	(213,235)	(150,635)	(62,135)	
		General Fund Reserve Incr/(Decr)		47,000	(71,640)	(132,300)	65,000	(285,000)	82,000	
		Total General Fund Cash		292,087	196,094	305,576	414,915	330,365	220,371	
		Sewer Fund Expenditures Only:		168,803	149,341	160,895	235,125	109,975	305,205	
		Sewer Fund Revenues:		(49,935)	(79,346)	(17,200)	(41,900)	(22,500)	(63,000)	
		Sewer Fund Reserve Incr/(Decr)		45,000	50,440	-	(70,000)	40,000	(110,000)	
		Total Sewer Fund Cash		163,868	120,435	143,695	123,225	127,475	132,205	
		TOTAL CASH GF & SF		455,955	316,529	449,271	538,140	457,840	352,576	

SME 5 YEAR MAJOR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	Forecast 2015-16	Forecast 2016-17	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20	Resources
		Substation Improvements							
	E	Standby Generator for Station Batteries							Natural Gas Standby Generator to maintain Station Battery DC system in the event of prolonged outage (System reliability)
		Cost	OM	5,000					
		Total Net Cost/Allocation		**5,000**	**0**	**0**	**0**	**0**	
	E	Electric Folder Machine	JS	**7,570**	**0**	**0**	**0**	**0**	For folding SME billings
	E	SCADA System -				-	-	-	Replace Old Substation Computer System
		Cost	OM		42,000				
		Total Net Cost/Allocation		**0**	**42,000**	**0**	**0**	**0**	
		Electric Distribution Lines							
	E	Rebuild Overhead Primary Circuits							Rebuild Overhead Circuits 41 & 42 through Plaza and double circuit located in north rear lot going east on Lyell Ave
		Cost	OM	65,000					
		Total Net Cost/Allocation		**65,000**	**0**	**0**	**0**	**0**	
	E	Block Tree Trimming							Sandstone, Meadow, Clearview Dr & Various Main Line Circuits
		Cost	OM	15,000	15,000			25,000	
		Total Net Cost/Allocation		**15,000**	**15,000**	**0**	**0**	**25,000**	
	E	Replace Defective Rear Lot Poles							
		Cost	OM	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	Replace Various Defective Rear Lot Poles through out franchise
		Total Net Cost/Allocation		**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	
	E	Street Lighting Conversion to LED							Multi year program, replacing existing HPS street lighting, 100% reimbursable through IEEP funds.
		Cost	OM	15,000	15,000	15,000	15,000	15,000	
		Less IEEP Reimbursement		(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	
		Total Net Cost/Allocation		**0**	**0**	**0**	**0**	**0**	
	E	Street Light Installation in Domus Tract				-			15 New LED Post Top Lights to be installed in Domus Tract cul-de-sacs. LED fixtures paid for by IEEP
		Cost	OM	15,000					
		Less IEEP Reimbursement		12,000		-			
		Total Net Cost/Allocation		**3,000**	**0**	**0**	**0**	**0**	
		Extension of Services Projects							
	E	Parkview Center Phase I, II, III							Budget Place Holder, Dependent on Project Approval, Estimates Only
		Cost	OM			75,000	75,000	75,000	
		Less Developer Reimbursement				25,000	25,000	25,000	
		Total Net Cost/Allocation		**0**	**0**	**50,000**	**50,000**	**50,000**	
		Extension of Services Projects							
	E	Canal Landing Subdivision							Budget Place Holder, Dependent on Project Approval, Estimates Only
		Cost	OM			50,000			
		Less Developer Reimbursement				5,000			
		Total Net Cost/Allocation		**0**	**0**	**45,000**	**0**	**0**	
		DPW/ELEC Facility Improvements							
	E/GF/SF	Conversion of OH to UND wiring							Convert OH Elect Services Entrance cables to UND in Bldgs. 1 & 3, and bring external URD services to single transformer location
		Cost	OM/TW	7,500					
		Total Net Cost/Allocation		**7,500**	**0**	**0**	**0**	**0**	
	E/GF/SF	Standby Generator for DPW/ELEC Shop							Natural Gas Standby Generator
		Cost	OM/TW		25,000				Does not include cost of Natl Gas Svc from RGE
		Total Net Cost/Allocation		**0**	**25,000**	**0**	**0**	**0**	
		SUB TOTALS BY BUDGET YEAR		120,500	107,000	120,000	75,000	100,000	

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

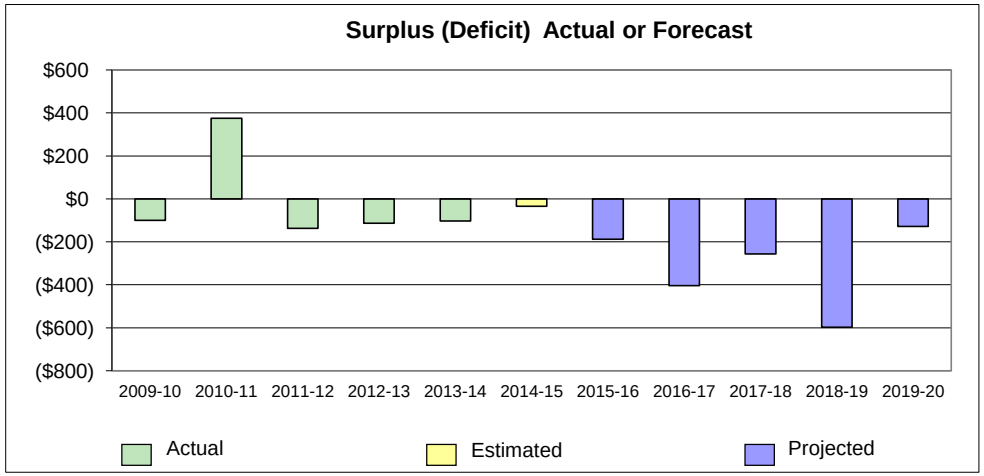
Current Forecast Dec. 2014 103.5%

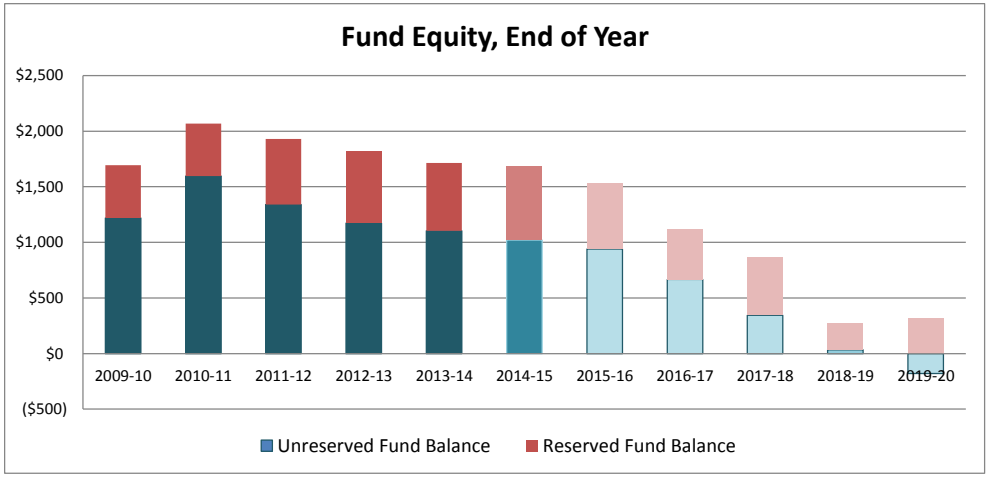
Tax Rate: $ 3.47 $ 3.53 $ 3.56 100.8% Increase 2015-16 over 2014-15

General Fund

	Actual					Forecast	BUDGET	Projected $M				Avg Annual Increase 2006-07- present	Assumptions					
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20		2015-16 Budget	2016-17	2017-18	2018-19	2019-20	Comments
Revenues																		
Real Property Taxes	578	622	616	627	633	$642	$664	$677	$691	$705	$719	2%	3%	2%	2%	2%	2%	See
Sales and Use Tax	730	771	807	823	847	$845	$850	$867	$884	$902	$920	2%	1%	2%	2%	2%	2%	Note
State Aid	101	60	100	104	148	$131	$119	$116	$114	$112	$110	2%	-9%	-2%	-2%	-2%	-2%	Below
Federal Aid	6	0	1	0	0	$0	$0	$0	$0	$0	$0	N/A	0%	0%	0%	0%	0%	
Interfund Transfers	2	6	7	0	16	$0	$4	$4	$4	$4	$4	-100%	0%	0%	0%	0%	0%	
Sale/Trade of Equipment MEE					76	$86	89	$43	$160	$73	$9		4%	---	---	---	---	Capital plan
Other Revenue	331	625	290	261	257	$249	$234	$239	$244	$249	$254	-3%	-6%	2%	2%	2%	2%	
Total Revenues and Other Sources	**$1,748**	**$2,085**	**$1,820**	**$1,815**	**$1,977**	**$1,953**	**$1,960**	**$1,946**	**$2,097**	**$2,044**	**$2,015**	**1%**	**0%**	**-1%**	**8%**	**-3%**	**-1%**	
		Cell Tower Sale		*Forecast:*	*1,977*	*1,953*	*1,960*											
Expenditures																		
Personal Services	557	521	524	545	575	605	663	696	724	753	783	1%	9%	5%	4%	4%	4%	
Equipment and Capital Outlay - Basic	116	141	84	77	35	(58)	14	14	14	14	14	N/A	-124%	0%	0%	0%	0%	
Contractual - Basic (Adj. for typical pattern of underspending by built in contingency)	748	530	578	482	507	522	510	520	530	541	552	-2%	-2%	2%	2%	2%	2%	
Vehicle Replacement			22	99	248	162	93	275	386	372	44		-43%	---	---	---	---	Based on capital plan
Other MEE			127	197	238	253	321	258	179	394	166		27%	---	---	---	---	
Debt Service (Principal and Interest)	154	163	299	152	143	149	150	150	40	39	4	0%	0%	---	---	---	---	
Employee Benefits	273	249	289	300	334	353	397	437	481	529	582	4%	13%	10%	10%	10%	10%	
Interfund Transfers	-	106	35	75	-	-	-	-	-	-	-	N/A	#DIV/0!	0%	0%	0%	0%	
Total Expenditures and Other Uses	**$1,848**	**$1,709**	**$1,958**	**$1,929**	**2,080**	**1,987**	**2,148**	**$2,350**	**$2,354**	**$2,641**	**$2,144**	**2%**	**8%**	**9%**	**0%**	**12%**	**-19%**	
				Full Budget:			*2,348*											
Surplus (Deficit) Actual or Forecast	**($100)**	**$375**	**($138)**	**($114)**	**($103)**	**($34)**	**($187)**	**($404)**	**($256)**	**($598)**	**($129)**							
Budget Surplus (Deficit)	*(742)*	*(508)*	*(614)*	*(472)*	*(501)*	*(304)*	*(387)*											
Change Budget to Actual or Forecast	*642*	*883*	*476*	*358*	*398*	*270*	*200*											
Budgetary Reserves				*Forecast:*														
Fund Equity, Beg. of Year	1,793	1,693	2,069	1,930	1,816	1,713	1,713	1,526	1,122	866	268							
Fund Equity, End of Year	1,693	2,069	1,930	1,816	1,713	1,679	1,526	1,122	866	268	139							
Reserved Fund Balance	473	473	590	643	609	657	586	455	520	236	318							
Reserved Fund Balance as % of Expenditures	25.6%	27.7%	30.1%	33.3%	29.3%	33.1%	27.3%	19.3%	22.1%	8.9%	14.8%							
Unreserved Fund Balance	**$1,220**	**$1,595**	**$1,340**	**$1,173**	**$1,104**	**$1,021**	**$940**	**$668**	**$346**	**$33**	**($179)**							
Unreserved Fund Balance % of Expenditures	66.0%	93.3%	68.4%	60.8%	53.1%	51.4%	43.8%	28.4%	14.7%	1.2%	-8.3%							
Total Fund Balance % of Expenditures	91.6%	121.0%	98.6%	94.1%	82.4%	84.5%	71.1%	47.7%	36.8%	10.1%	6.5%							

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





VILLAGE OF SPENCERPORT, NY 1.0515
Five Year Financial Plan, Fiscal Years 2015-16 to 2019-20 0.9468
Sewer Fund

	Actual					Estimated	BUDGET	Projected $M			
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Revenues											
Real Property Tax and Tax Items (Capital Chg)	470	478	481	414	416	400	420	420	429	425	432
Charges for Services	475	423	373	406	436	453	429	442	455	469	483
Interfund Transfers (From Debt Service Fund)	0	0	0	64	59	19	-	-	-	-	-
Sale/Trade of Equipment MEE				7	66	73	79	17	42	23	63
Annexation: New Dwellings							-	7	7	7	7
Other	33	19	10	14	19	3	5	5	5	5	6
Total Revenues and Other Sources	**$978**	**$919**	**$863**	**$904**	**$997**	947	934	**$891**	**$938**	**$929**	**$991**
Expenditures											
Personal Services	139	141	114	121	151	161	147	154	160	167	173
Equipment and Capital Outlay - Basic	131	60	7	98	109	124	6	6	6	6	6
Contractual - Basic	114	112	211	105	148	122	52	53	54	55	57
Vehicles & Equipment							80	94	185	63	245
Other MEE							90	67	51	47	61
Debt Service (Principal and Interest)	470	478	481	478	475	477	474	473	476	472	473
Employee Benefits	65	70	85	63	65	102	88	97	107	117	129
Interfund Transfers		250	100	0	0	0	-	-	-	-	-
Total Expenditures and Other Uses	**$919**	**$1,111**	**$998**	**$865**	**$948**	**$986**	**$937**	**$944**	**$1,039**	**$928**	**$1,143**
Surplus (Deficit) Actual or Forecast	**$59**	**($192)**	**($135)**	**$39**	**$49**	**($39)**	**($3)**	**($53)**	**($101)**	**$2**	**($152)**
Budget Surplus/Deficit					**$48**	**$50**	**($3)**				
Budgetary Reserves											
Fund Equity, Beg. of Year	994	1,053	861	726	766	814	775	772	719	618	619
Fund Equity, End of Year	1,053	861	726	766	814	775	772	719	618	619	467
Reserved Fund Balance	302	303	204	205	255	301	352	352	282	323	213
Unreserved Fund Balance	**$751**	**$558**	**$522**	**$561**	**$559**	**$474**	**$420**	**$367**	**$336**	**$297**	**$254**
Unreserved Fund Balance % of Expenditures	**81.8%**	**50.3%**	**52.3%**	**64.8%**	**59.0%**	**48.1%**	**44.8%**	**38.8%**	**32.3%**	**32.0%**	**22.2%**

Assumptions

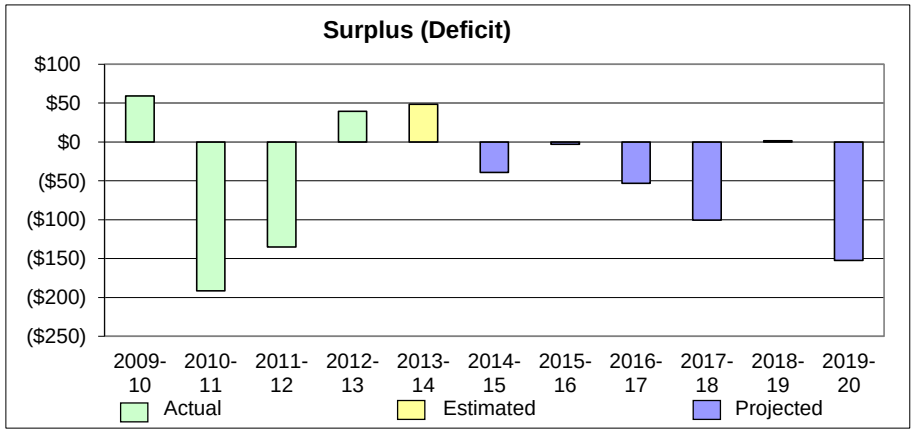
2015-16	2016-17	2017-18	2018-19	2019-20	Comments
					Reduced based on SFB Strategy
3%	3%	3%	3%	3%	
					Based on Debt Service Plan
					Based on Capital Plan
2%	2%	2%	2%	2%	
-1%	**-5%**	**5%**	**-1%**	**6%**	
5%	5%	4%	4%	4%	
0%	0%	0%	0%	0%	
2%	2%	2%	2%	2%	
					Based on Capital Plan
					Based on Capital Plan
---	---	---	---	---	
10%	10%	10%	10%	10%	
0%	0%	0%	0%	0%	
-5%	**1%**	**10%**	**-11%**	**23%**	

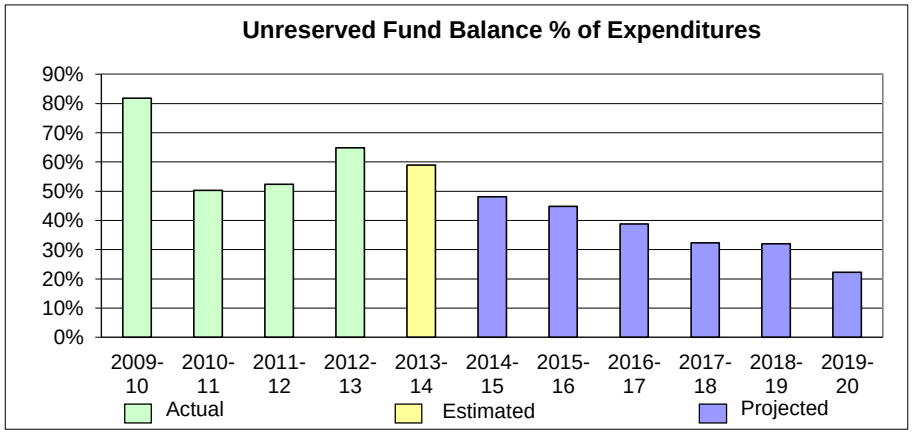
Annexation Impacts

% change in residential O&M Sewer Charge added for annexation as follows:
1.1% 1.1% 1.1% 6 years%

Change in Other Revenue - New dwellings in village added for annexation as follows:
$7 $7 $7 $7

Change in Labor & OH cost est. for annexation as follows:
0 0 0 0 0





Reserves Build and Usage Plan
Based on Long Term Capital Plan (with 0.1% Interest)
Revised 3/7/15

Reserve	Fiscal Year:	Budget 2014-15	Budget 2015-16	Forecast 2016-17	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
	Interest Assumed:		*0.10%*	*0.10%*	*0.10%*	*0.10%*	*0.10%*
General Capital	Beginning	356,160	356,872	277,589	177,867	178,045	178,223
	Use	-	(79,640)	(100,000)	-	-	-
	Interest	712	357	278	178	178	178
	Add to	-	-	-	-	-	-
	Balance	356,872	277,589	177,867	178,045	178,223	178,401
	2016-17:		*Trolley Depot Deck & Natural Gas Svc to DPW*	*Elevator*			
General Equipment	Beginning	74,540	106,689	226,796	119,722	199,842	20,042
	Use	-	-	(107,300)	-	(180,000)	-
	Interest	149	107	227	120	200	20
	Add to	32,000	120,000	-	80,000	-	80,000
	Balance	106,689	226,796	119,722	199,842	20,042	100,062
	2016-17:			*Truck 6 Dump*			
	2018-19:					*Packer*	
General Streets	Beginning	120,890	121,132	1,253	61,254	121,315	1,437
	Use	-	(120,000)	-	-	(120,000)	-
	Interest	242	121	1	61	121	1
	Add to	-	-	60,000	60,000	-	-
	Balance	121,132	1,253	61,254	121,315	1,437	1,438
	2015-16:		*Brockport Rd*				
	2018-19:					*Brockport Rd*	
General Computer	Beginning	27,416	27,471	20,499	20,519	20,540	20,560
	Use	-	(7,000)	-	-	-	(13,000)
	Interest	55	27	20	21	21	21
	Add to	-	-	-	-	-	-
	Balance	27,471	20,499	20,519	20,540	20,560	7,581
	2015-16:		*Server Upgrade*				
	2019-20:						*Server Upgrade*
General Recycle	Beginning	30,030	45,090	60,135	75,195	270	15,271
	Use	-	-	-	(75,000)	-	-
	Interest	60	45	60	75	0	15
	Add to	15,000	15,000	15,000	-	15,000	15,000
	Balance	45,090	60,135	75,195	270	15,271	30,286
	2017-18:				*Recycle Truck*		
Total General:	Beginning	609,036	657,254	586,271	454,558	520,012	235,532
	Use	-	(206,640)	(207,300)	(75,000)	(300,000)	(13,000)
	Interest	1,218	657	586	455	520	236
	Add to	47,000	135,000	75,000	140,000	15,000	95,000
	Balance	657,254	586,271	454,558	520,012	235,532	317,768

Reserves Build and Usage Plan
Based on Long Term Capital Plan (with 0.1% Interest)
Revised 3/7/15

Reserve	Fiscal Year:	Budget 2014-15	Budget 2015-16	Forecast 2016-17	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20
	Interest Assumed:		*0.10%*	*0.10%*	*0.10%*	*0.10%*	*0.10%*
Sewer Capital	Beginning	182,079	182,443	173,066	173,239	173,412	173,585
	Use	-	(9,560)	-	-	-	-
	Interest	364	182	173	173	173	174
	Add to	-	-	-	-	-	-
	Balance	182,443	173,066	173,239	173,412	173,585	173,759
			Natural Gas Svc to DPW				
Sewer Equipment:	Beginning	73,195	118,341	178,459	178,638	108,816	148,925
	Use	-	-	-	(70,000)	-	(110,000)
	Interest	146	118	178	179	109	149
	Add to	45,000	60,000	-	-	40,000	-
	Balance	118,341	178,459	178,638	108,816	148,925	39,074
	2019-20:						*#11 Flush Tank Truck*
	2017-18:				*Dump Truck #5*		
Total Sewer:	Beginning	255,274	300,784	351,525	351,877	282,228	322,511
	Use	-	(9,560)	-	(70,000)	-	(110,000)
	Interest	511	301	352	352	282	323
	Add to	45,000	60,000	-	-	40,000	-
	Balance	300,784	351,525	351,877	282,228	322,511	212,833
Electric Deprec:	Beginning	85	85	85	86	86	86
	Use	-	-	-	-	-	-
	Interest	0	0	0	0	0	0
	Add to	-	-	-	-	-	-
	Balance	85	85	85	86	86	86

Village of Spencerport

FUND BALANCE POLICY

11-Dec-13

Unreserved Fund Balance:

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

General Fund:

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

+ Adjustment: To support Electric 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.