VILLAGE OF SPENCERPORT

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

Adopted

2016-2017 BUDGET

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

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

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

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BUDGET SUMMARY

161	-960 Appropriations	-962 PLUS Other Budgetary Provisions (Appropriated to Reserves)	-510 LESS Estimated Revenues (Excl. Taxes or Units, Incl. PILOTs)	-599 LESS APPROPRIATED Unreserved Fund Balance	-511 LESS APPROPRIATED Reserved Fund Balance	-510/1001 = Amount to be Raised by :	Taxable Assessed Valuation	Rounded Tax Rate per $1,000 Assessed Value	Utility Rates
						Property Tax			
A - GENERAL FUND	$ 2,012,353	$ 50,000	$ 1,218,092	$ 118,868	$ 40,000	$ 685,393	$188,813,302	$3.630	
A2131/A8161.0 Recycle	$ 62,564	$ 15,000	$ 1,460	$ 5,800	$ -	$ 70,304	1,400	Units	$50.22
	$ 2,074,917	$ 65,000	$ 1,219,552	$ 124,668	$ 40,000	$ 755,697	UNITS:		
			-						
G - SEWER FUND						Sewer Units			
Debt Service Charges	$ 475,553		$ -	$ 53,161		$ 422,392	3,018	Hook Up =	$139.96
Operating Charges	$ 380,683	$ 60,000	$ 19,264	$ -	$ -	$ 421,419	143,337	/M Gal.=	$2.940
	$ 856,236	$ 60,000	$ 19,264	$ 53,161	$ -	$ 843,811			
			Loss/ (Gain) on Operations			Metered Sales	KWH	Sales	
E- ELECTRIC FUND	$ 3,476,936	$ -	$ 5,015	$ (125,625)	$ -	$ 3,597,546	68,125,835	$ / kwh =	$0.0528
TOTAL ALL FUNDS	$ 6,408,089	$ 125,000	$ 1,243,831	$ 52,204	$ 40,000	$ 5,197,054			

** Deadline Dates **

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

PROJECTED FUND BALANCE
& APPROPRIATED FOR BUDGET YEAR

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

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

Summary

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

Comparison of Total Appropriations for NYS Tax Cap

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

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

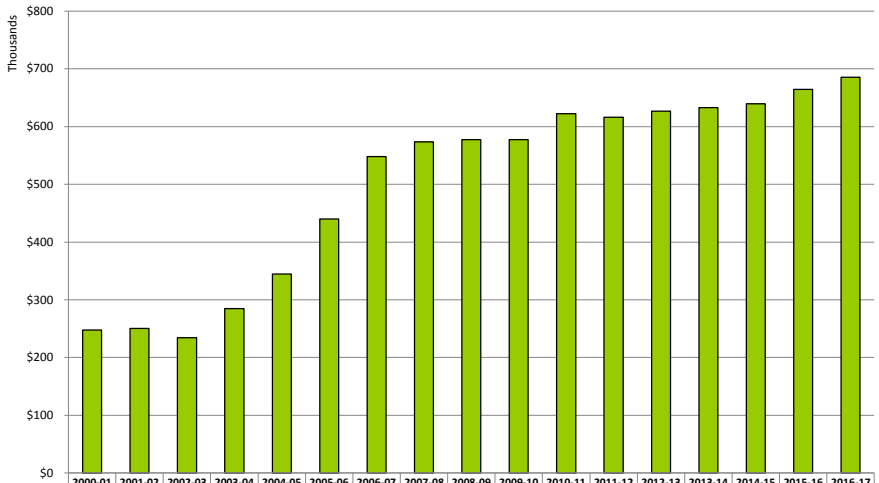
TAX HISTORY

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

NOTES: (B) Budget

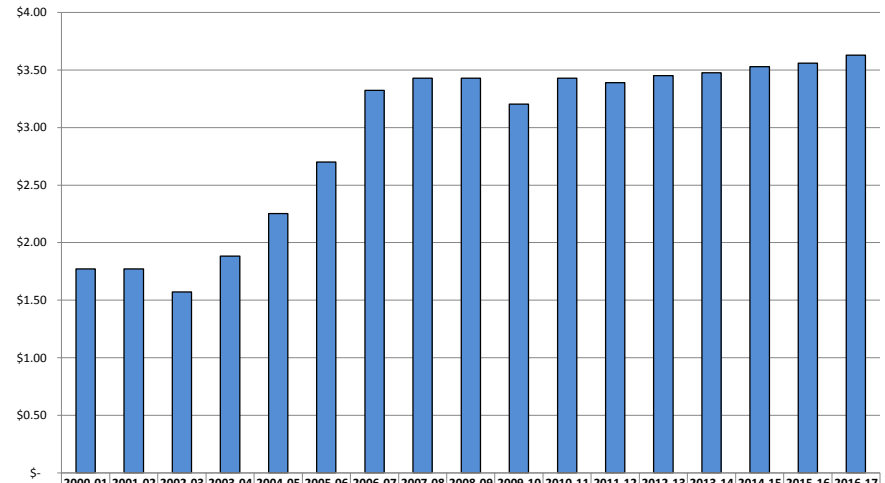
5-Year Average	***$***	***184,055,027***
2% Tax limit	***$***	***3,681,101***
7% Debt Limit	***$***	***12,883,852***

TAX LEVY HISTORY



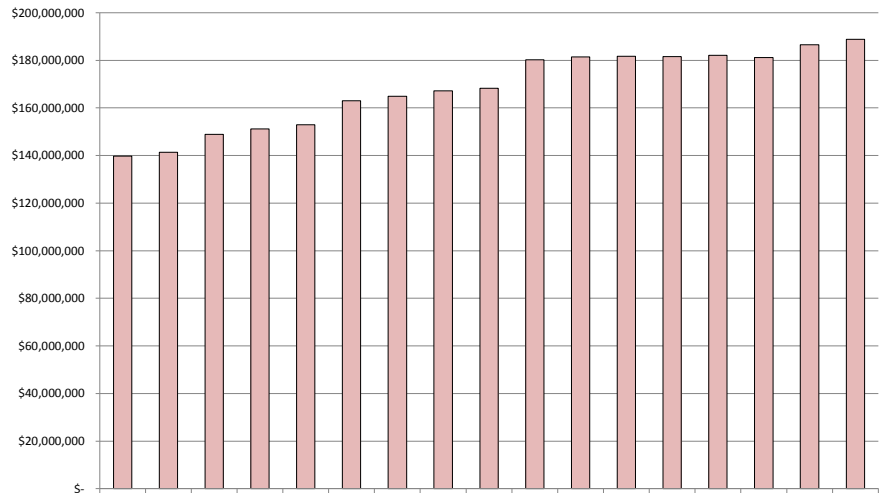
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
TAX LEVY	$247,7	$250,4	$234,1	$284,6	$344,7	$440,0	$548,1	$573,5	$577,3	$577,3	$622,2	$616,0	$626,5	$632,8	$639,5	$664,1	$685,3

TAX RATES / THOUSAND ASSESSED VALUE



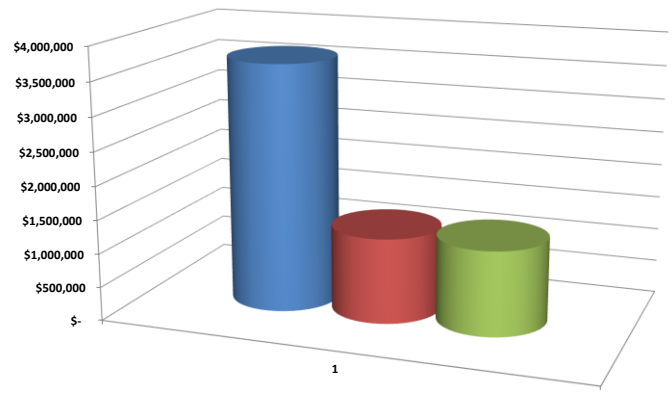
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Tax Rate	$1.77	$1.77	$1.57	$1.88	$2.25	$2.70	$3.32	$3.43	$3.43	$3.20	$3.43	$3.39	$3.45	$3.47	$3.53	$3.56	$3.63

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	2016-17
Taxable	$139,81	$141,32	$148,85	$151,18	$152,99	$162,98	$164,96	$167,22	$168,33	$180,19	$181,44	$181,71	$181,61	$182,12	$181,16	$186,56	$188,81

2% CONSTITUTIONAL TAX LIMIT



	1
2% Constitutional Tax Limit	$3,681,101
NYS Tax Cap	1,264,974
Tax Levy	1,259,350

GENERAL FUND TAX RATE CALCULATION

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

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

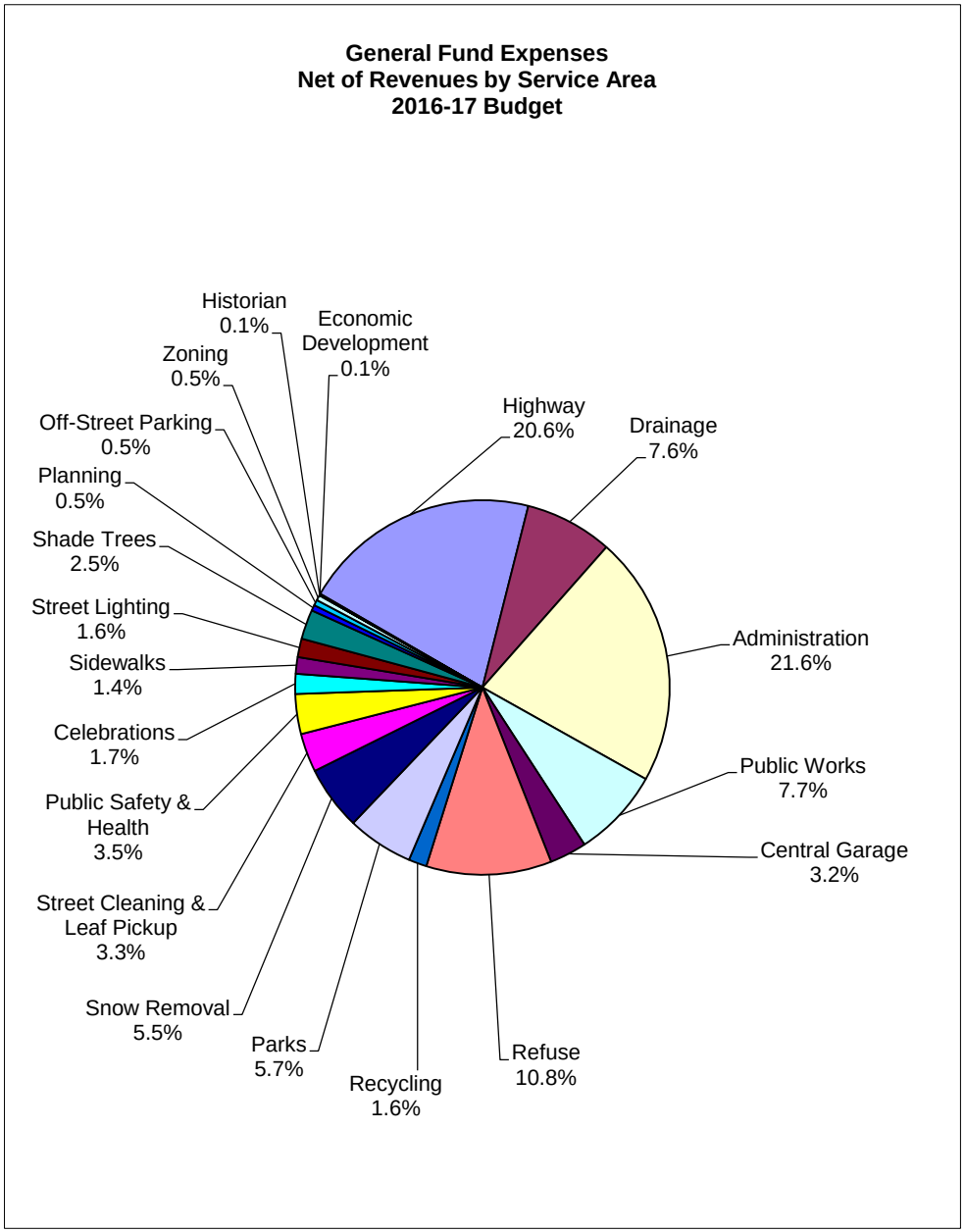
CALCULATIONS:

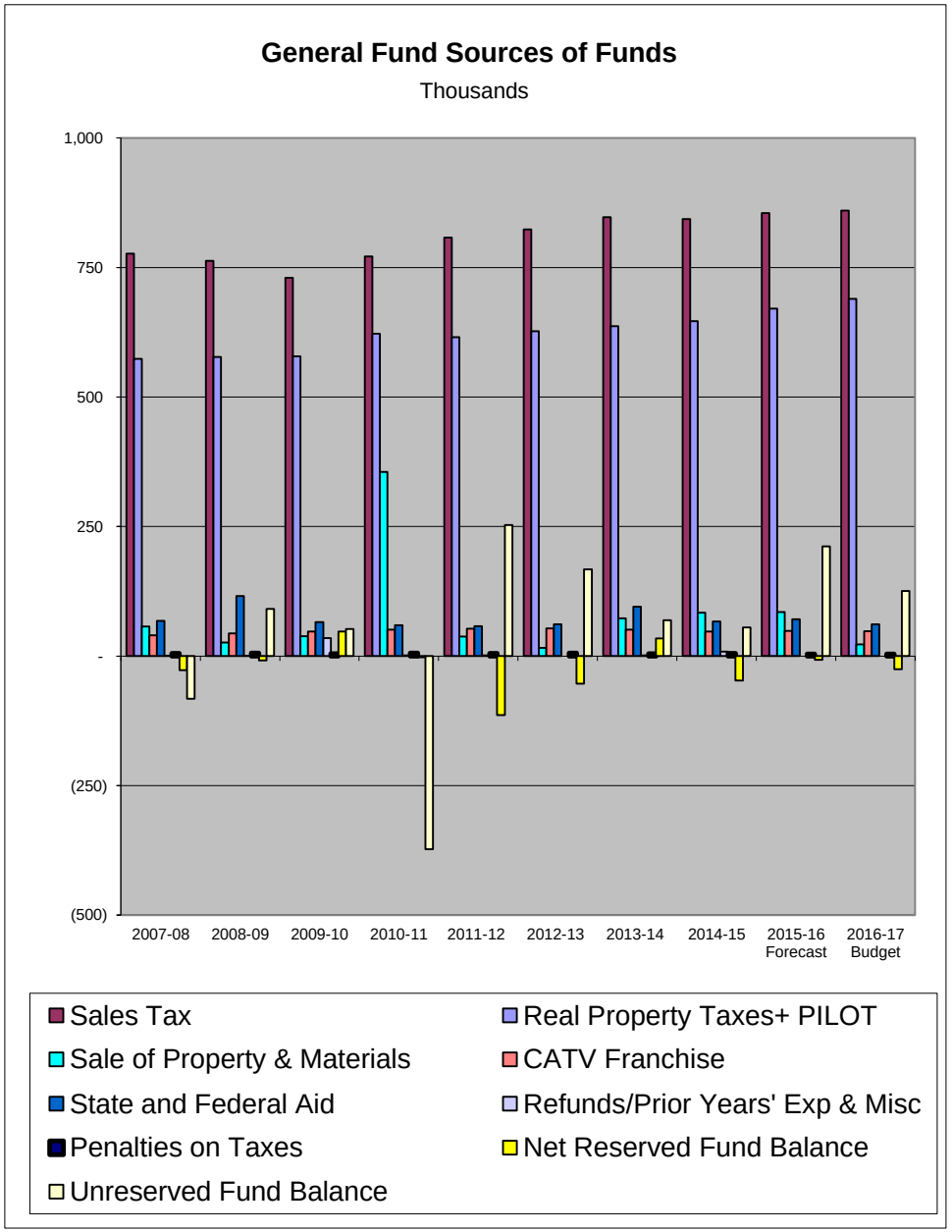
D/(C/1,000) = TAX RATE PER THOUSAND	$	3.56 = 2015-16	
2016-17 TAX RATE:		3.630	E

102.0%
of prior year

A1001 REAL PROPERTY TAXES:

A /1,000	X	E			
$ 188,813,302	X	$ 3.6300	=	$ 685,392	G


General Fund Expenses
Net of Revenues by Service Area
2016-17 Budget
Historian 0.1%
Economic Development 0.1%
Zoning 0.5%
Off-Street Parking 0.5%
Planning 0.5%
Shade Trees 2.5%
Street Lighting 1.6%
Sidewalks 1.4%
Celebrations 1.7%
Public Safety & Health 3.5%
Street Cleaning & Leaf Pickup 3.3%
Snow Removal 5.5%
Parks 5.7%
Recycling 1.6%
Refuse 10.8%
Central Garage 3.2%
Public Works 7.7%
Administration 21.6%
Drainage 7.6%
Highway 20.6%


General Fund Sources of Funds
Thousands
1,000
750
500
250
-
(250)
(500)
2007-08
2008-09
2009-10
2010-11
2011-12
2012-13
2013-14
2014-15
2015-16 Forecast
2016-17 Budget
Sales Tax
Real Property Taxes+ PILOT
Sale of Property & Materials
CATV Franchise
State and Federal Aid
Refunds/Prior Years' Exp & Misc
Penalties on Taxes
Net Reserved Fund Balance
Unreserved Fund Balance

GENERAL FUND

								$ 188,813,302	REF: 2015-16 TAX RATE =	3.5600			
								Combined General & Sewer Expense Reduction Required to meet Tax Cap:			$ 5,624	TAX RATE	3.6300
	Tax Rate	$ 3.43	$ 3.45	$ 3.47	$ 3.47	$ 3.56	$ 3.56						
	ACCOUNT	ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax
	CODE	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Rate	2016-17	Rate	2016-17	Rate
	Assessed Value	181,716,394	182,125,049	182,125,049	182,125,049	186,563,142	186,563,142	188,813,302	3.63	188,813,302	0.87	188,813,302	$ 3.63
REVENUE:													
Real Property Taxes	A1001	615,712	626,686	632,668	641,952	664,165	666,300	685,392	$ 3.63		$ -	685,392.0	$ 3.63
Total RP Taxes		615,712	626,686	632,668	641,952	664,165	666,300	685,392	$ 3.63	-	$ -	685,392.0	$ 3.63
Payment in Lieu of Taxes	A1081			4,135	4,205	4,200	4,235	4,235	$ 0.02		$ -	4,235.0	$ 0.02
Penalties on Taxes	A1090	5,267	5,802	4,613	5,369	5,000	3,925	4,000	$ 0.02		$ -	4,000.0	$ 0.02
Total RP Tax Items		5,267	5,802	8,748	9,574	9,200	8,160	8,235	$ 0.04	-	$ -	8,235.0	$ 0.04
Sales Tax	A1120	807,381	823,375	846,978	843,522	850,000	855,000	860,000	$ 4.55		$ -	860,000.0	$ 4.55
CATV Franchise	A1170	52,953	53,464	50,815	47,483	45,000	48,512	47,700	$ 0.25		$ -	47,700.0	$ 0.25
Total Non Prop. Tax Items		860,334	876,839	897,793	891,005	895,000	903,512	907,700	$ 4.81	-	$ -	907,700.0	$ 4.81
Treasurer's Fees	A1230	1,180	1,021	2,329	947	800	974	800	$ 0.00		$ -	800.0	$ 0.00
Safety Inspection Fees	A1560	2,050	7,485	9,750	7,338	7,000	14,500	7,500	$ 0.04		$ -	7,500.0	$ 0.04
Other Health Income	A1689	-		-	-	-	-	-	$ -		$ -	-	$ -
Public Works Services	A1710	13,466	6,435	8,636	4,981	4,000	3,000	4,000	$ 0.02		$ -	4,000.0	$ 0.02
Recreation Fees	A2001	600	3,750	8,600	5,400	3,000	6,800	3,000	$ 0.02		$ -	3,000.0	$ 0.02
Zoning Fees	A2110	375	475	1,485	1,990	500	2,510	2,000	$ 0.01		$ -	2,000.0	$ 0.01
Planning Fees	A2115	1,785	8,810	6,170	14,442	4,000	2,675	3,000	$ 0.02		$ -	3,000.0	$ 0.02
Refuse & Garbage Charges	A2130.000	1,558	3,734	-	-	-	-	-	$ -		$ -	-	$ -
Refuse/ Resid Sales	A2130.100	499	1,158	642	845	750	750	750	$ 0.00		$ -	750.0	$ 0.00
Refuse/Resid Misc(Monroe Co)	A2130.101	7,128	3,556	4,656	3,834	3,200	5,866	3,500	$ 0.02		$ -	3,500.0	$ 0.02
Refuse/Bulk Sales	A2130.102	451	608	596	1,158	600	1,244	1,200	$ 0.01		$ -	1,200.0	$ 0.01
Toter Sales	A2130.103	3,721	3,244	3,198	4,565	2,800	23,595	4,000	$ 0.02		$ -	4,000.0	$ 0.02
Refuse/Comm Sales	A2130.200	36,685	28,513	31,348	31,731	36,000	32,434	32,400	$ 0.17		$ -	32,400.0	$ 0.17
Refuse/Comm Penalties	A2130.201	96	82	48	80	25	116	40	$ 0.00		$ -	40.0	$ 0.00
Recycling Charges	A2131	74,047	72,485	69,212	69,206	71,784	71,779	70,304	$ 0.37		$ -	70,304.0	$ 0.37
Recycling - Blue Bins	A2131.100	223	192	123	220	100	101	100	$ 0.00		$ -	100.0	$ 0.00
Total Departmental Income		143,864	141,548	146,792	146,738	134,559	166,344	132,594	$ 0.70	-	$ -	132,594.0	$ 0.70
Interest Earnings	A2401	4,600	3,320	1,857	1,068	500	791	600	$ 0.00		$ -	600.0	$ 0.00
Recycle Reserve Interest Earnings	A2401R REC		-	18	35	356	58	60.0	$ 0.00		$ -	60.0	$ 0.00
RESERVE Interest Earnings	A2401R	1,524	1,204	769	517	253	715	604.0	$ 0.00		$ -	604.0	$ 0.00
Rental of Real Property / Telecom	A2410.100	24,506	24,515	29,175	26,957	29,030	28,685	29,000	$ 0.15		$ -	29,000.0	$ 0.15
Total Use of Money & Property		30,630	29,039	31,819	28,577	30,139	30,249	30,264	$ 0.16	-	$ -	30,264	$ 0.16
Licenses	A2545	715	765	930	895	600	470	500	$ 0.00		$ -	500	$ 0.00
Permits	A2590	7,248	8,141	12,915	13,680	8,000	21,852	8,000	$ 0.04		$ -	8,000	$ 0.04
Total Licenses & Permits		7,963	8,906	13,845	14,575	8,600	22,322	8,500	$ 0.05	-	$ -	8,500	$ 0.05
Fines/Forfeited Bail	A2610	405	210	1,430	850	400	400	400	$ 0.00		$ -	400	$ 0.00
TOTAL FINES		405	210	1,430	850	400	400	400	$ 0.00	-	$ -	400	$ 0.00
Sales of Scrap	A2650	6,784	2,883	2,966	1,322	2,000	1,432	1,500	$ 0.01		$ -	1,500	$ 0.01
Sales of Recycle Scrap	A2651 Rec	6,431	3,249	2,813	1,261	1,500	1,302	1,300	$ 0.01		$ -	1,300	$ 0.01
Sales of Real Property	A2660	-	-	-	-	-	-	-	$ -		$ -	-	$ -
Sales of Equipment	A2665	23,459	12,217	69,735	82,415	89,150	83,710	-	$ -	21,000	$ 0.11	21,000	$ 0.11
Insurance Recoveries	A2680	7,553	400	-	-	-	-	-	$ -		$ -	-	$ -
Total Sale of Prop. & Compensation		44,227	18,749	75,514	84,998	92,650	86,444	2,800	$ 0.01	21,000	$ 0.11	23,800	$ 0.13
Refunds/Prior Years' Expense	A2701	1,335	-	968	8,480	-	-	-	$ -		$ -	-	$ -
Gifts & Donations	A2705	3,420	3,125	2,800	3,050	2,800	3,050	3,050	$ 0.02		$ -	3,050	$ 0.02
Unclassified Miscellaneous	A2770	84	-	-	34	-	-		$ -		$ -	-	$ -
Total Miscellaneous		4,839	3,125	3,768	11,564	2,800	3,050	3,050	$ 0.02	-	$ -	3,050	$ 0.02
State Aid/Revenue Sharing	A3001	29,005	29,005	31,875	29,005	29,005	29,005	29,005	$ 0.15		$ -	29,005	$ 0.15
State Aid/Mortgage Tax	A3005	27,861	32,252	35,956	27,538	36,675	31,299	32,000	$ 0.17		$ -	32,000	$ 0.17
State Aid/Other	A3089	-	-	27,530	10,017	-	10,944	-	$ -		$ -	-	$ -
State Aid/CHIPS	A3501	42,699	42,606	53,135	53,141	53,135	53,176	53,135	$ 0.28	53,135	$ 0.28	106,270	$ 0.56

GENERAL FUND

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

GENERAL FUND

								$ 188,813,302		REF: 2015-16 TAX RATE =		3.5600		
								Combined General & Sewer Expense Reduction Required to meet Tax Cap:			$ 5,624	TAX RATE	3.6300	
	Tax Rate	$ 3.43	$ 3.45	$ 3.47	$ 3.47	$ 3.56	$ 3.56							
	ACCOUNT	ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Rate	2016-17	Rate	2016-17	Rate	
SHARED BUILDINGS									$ -		$ -		$ -	
Salary	A1620.100	582	3,059	7,646	585	1,455	1,455	1,449	$ 0.01		$ -	1,449	$ 0.01	
Equip/Capital	A1620.200	2,522	-	-	-	26,120	26,120	1,200	$ 0.01	10,000	$ 0.05	11,200	$ 0.06	
Contractual	A1620.400	17,224	18,471	21,207	18,407	21,000	20,177	19,000	$ 0.10		$ -	19,000	$ 0.10	
TOTAL SHARED BUILDINGS		*20,328*	*21,530*	*28,852*	*18,992*	*48,575*	*47,752*	*21,649*	*$ 0.11*	*10,000*	*$ 0.05*	*31,649*	*$ 0.17*	
CENTRAL GARAGE									$ -		$ -		$ -	
Salary	A1640.100	11,070	14,569	14,127	13,077	15,804	15,804	16,116	$ 0.09		$ -	16,116	$ 0.09	
Equip/Capital	A1640.200	-	-	6,600	-	5,180	5,180	1,200	$ 0.01	-	$ -	1,200	$ 0.01	
Contractual	A1640.400	7,564	11,059	12,946	12,307	12,000	12,812	13,000	$ 0.07		$ -	13,000	$ 0.07	
Tools/Hardware	A1640.401	1,922	490	1,616	1,294	3,000	2,500	3,000	$ 0.02		$ -	3,000	$ 0.02	
Consumable Supplies	A1640.402	2,632	3,485	1,230	2,636	3,000	2,859	3,000	$ 0.02		$ -	3,000	$ 0.02	
Utilities	A1640.403	6,587	7,814	13,984	10,089	12,000	11,393	10,000	$ 0.05		$ -	10,000	$ 0.05	
TOTAL CENTRAL GARAGE		*29,775*	*37,417*	*50,503*	*39,403*	*50,984*	*50,548*	*46,316*	*$ 0.25*	*-*	*$ -*	*46,316*	*$ 0.25*	
CENTRAL COMMUNICATIONS									$ -		$ -		$ -	
Equip/Capital	A1650.200	12,732	569	-	-	800	-	800	$ 0.00		$ -	800	$ 0.00	
Contractual & Other	A1650.400	16,710	13,825	11,751	12,565	20,000	13,647	20,000	$ 0.11		$ -	20,000	$ 0.11	
TOTAL CENTRAL COMMUNICATIONS		*29,442*	*14,394*	*11,751*	*12,565*	*20,800*	*13,647*	*20,800*	*$ 0.11*	*-*	*$ -*	*20,800*	*$ 0.11*	
CENTRAL DATA PROCESSING									$ -		$ -		$ -	
Equip/Capital	A1680.200	14,711	37,018	2,248	2,027	9,000	2,000	9,000	$ 0.05	-	$ -	9,000	$ 0.05	
Geographic Information System	A1680.213	1,110	-	-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A1680.400	13,750	9,969	10,799	10,790	15,000	15,000	15,000	$ 0.08		$ -	15,000	$ 0.08	
TOTAL DATA PROCESSING		*29,571*	*46,987*	*13,047*	*12,817*	*24,000*	*17,000*	*24,000*	*$ 0.13*	*-*	*$ -*	*24,000*	*$ 0.13*	
INSURANCE									$ -		$ -		$ -	
Public Officials/Bonds	A1910.400	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
SMP/Auto/Umbrells	A1910.402	22,882	25,068	26,951	23,662	26,544	23,214	26,656	$ 0.14		$ -	26,656	$ 0.14	
Crime	A1910.403	-	286	280	268	-	-	-	$ -		$ -	-	$ -	
TOTAL INSURANCE		*22,882*	*25,354*	*27,231*	*23,931*	*26,544*	*23,214*	*26,656*	*$ 0.14*	*-*	*$ -*	*26,656*	*$ 0.14*	
MUNIC ASSOCIATION DUES	A1920.400	-	2,050	2,050	2,050	2,050	2,050	2,050	$ 0.01		$ -	2,050	$ 0.01	
TOTAL MUNI. DUES		*-*	*2,050*	*2,050*	*2,050*	*2,050*	*2,050*	*2,050*	*$ 0.01*	*-*	*$ -*	*2,050*	*$ 0.01*	
Land Purchase/Right of Way	A1940.400	-	-	1,500	-	-	950	-	$ -	-	$ -	-	$ -	
		-	*-*	*1,500*	*-*	*-*	*950*	*-*	*$ -*	*-*	*$ -*	*-*	*$ -*	
TAXES/VILLAGE PROPERTY	A1950.400	1,483	1,411	1,436	1,737	1,800	1,800	1,800	$ 0.01		$ -	1,800	$ 0.01	
TOTAL TAXES		*1,483*	*1,411*	*1,436*	*1,737*	*1,800*	*1,800*	*1,800*	*$ 0.01*	*-*	*$ -*	*1,800*	*$ 0.01*	
Vacation and Sick Pay	A1989.100	45,056	50,607	54,795	66,349	52,035	52,035	58,413	$ 0.31		$ -	58,413	$ 0.31	
TOTAL VACATION & SICK PAY		*45,056*	*50,607*	*54,795*	*66,349*	*52,035*	*52,035*	*58,413*	*$ 0.31*	*-*	*$ -*	*58,413*	*$ 0.31*	
GRANT WRITING	A1989.400	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL GRANT WRITING		*-*	*-*	*-*	*-*	*-*	*-*	*-*	*$ -*	*-*	*$ -*	*-*	*$ -*	
									$ -		$ -		$ -	
CONTINGENCY	A1990.400	-	-	-	-	-	-	10,000	$ 0.05		$ -	10,000	$ 0.05	
Maximum Contingency:		*165,997*	*177,673*	*193,658*	*180,877*	*219,800*	*207,128*	*178,904*	*$ 0.95*	*-*	*$ -*	*178,904*	*$ 0.95*	
GENERAL GOVERNMENT SUPPORT		*423,836*	*436,989*	*469,364*	*428,671*	*539,069*	*503,581*	*519,269*	*$ 2.75*	*10,000*	*$ 0.05*	*529,269*	*$ 2.80*	
TRAFFIC CONTROL									$ -		$ -		$ -	
Salary	A3310.100					-	-	-	$ -		$ -	-	$ -	
Equip/Capital	A3310.200				3,084	-	-	-	$ -		$ -	-	$ -	
Contractual	A3310.400	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL TRAFFIC CONTROL		*-*	*-*	*-*	*3,084*	*-*	*-*	*-*	*$ -*	*-*	*$ -*	*-*	*$ -*	
EMERGENCY PREPAREDNESS									$ -		$ -		$ -	
Contractual (T. Ogden)	A3410.404	-	-	-	-	-	-	-	$ -		$ -	-	$ -	
TOTAL EMERGENCY PREPAREDN		*-*	*-*	*-*	*-*	*-*	*-*	*-*	*$ -*	*-*	*$ -*	*-*	*$ -*	
SAFETY INSPECTION									$ -		$ -		$ -	

GENERAL FUND

								$ 188,813,302		REF: 2015-16 TAX RATE =	3.5600			
								Combined General & Sewer Expense Reduction Required to meet Tax Cap:			$ 5,624	TAX RATE	3.6300	
	Tax Rate	$ 3.43	$ 3.45	$ 3.47	$ 3.47	$ 3.56	$ 3.56							
	ACCOUNT	ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax	
	CODE	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Rate	2016-17	Rate	2016-17	Rate	
Salary	A3620.100	13,422	13,851	14,508	16,563	17,878	17,878	17,878	$ 0.09		$ -	17,878	$ 0.09	
Equip/Capital	A3620.200	-	-	-	-	-	-		$ -		$ -	-	$ -	
Contractual	A3620.400	34,218	33,120	35,404	35,113	37,500	37,500	37,500	$ 0.20		$ -	37,500	$ 0.20	
Vehicle Repairs	A3620.401	-	-	442	-	400	400	400	$ 0.00		$ -	400	$ 0.00	
TOTAL SAFETY INSPECTION		47,640	46,971	50,354	51,676	55,778	55,778	55,778	$ 0.30	-	$ -	55,778	$ 0.30	
TOTAL PUBLIC SAFETY		47,640	46,971	50,354	54,760	55,778	55,778	55,778	$ 0.30	-	$ -	55,778	$ 0.30	
PUBLIC HEALTH - Contractual	A4010.400	1,152	862	1,150	1,159	2,000	1,185	1,500	$ 0.01		$ -	1,500	$ 0.01	
TOTAL PUBLIC HEALTH		1,152	862	1,150	1,159	2,000	1,185	1,500	$ 0.01	-	$ -	1,500	$ 0.01	
TOTAL PUBLIC HEALTH		1,152	862	1,150	1,159	2,000	1,185	1,500	$ 0.01	-	$ -	1,500	$ 0.01	
HIGHWAYS									$ -		$ -		$ -	
Salary	A5110.100	42,850	40,373	58,452	63,756	79,673	79,673	84,860	$ 0.45		$ -	84,860	$ 0.45	
Equip/Capital	A5110.200	29,687	127,481	71,835	69,498	94,925	94,914	4,500	$ 0.02	119,560	$ 0.63	124,060	$ 0.66	
Contractual	A5110.400	80,060	99,911	65,613	48,185	79,800	61,556	54,000	$ 0.29	67,000	$ 0.35	121,000	$ 0.64	
Equip/Vehicle Repairs	A5110.401	4,276	3,522	6,961	13,202	8,500	8,040	8,500	$ 0.05		$ -	8,500	$ 0.05	
Road Materials	A5110.402	43,345	56,772	68,609	103,865	160,982	136,204	38,000	$ 0.20	-	$ -	38,000	$ 0.20	
Paver 2005 Update/MRB	A5110.403	-	1,962	137	-	2,500	1,200	2,500	$ 0.01		$ -	2,500	$ 0.01	
TOTAL HIGHWAYS		200,218	330,021	271,607	298,506	426,380	381,586	192,360	$ 1.02	186,560	$ 0.99	378,920	$ 2.01	
SNOW REMOVAL									$ -		$ -		$ -	
Salary	A5142.100	34,305	48,415	62,887	78,777	38,266	38,266	38,184	$ 0.20		$ -	38,184	$ 0.20	
Equip/Capital	A5142.200		-	-	5,375	1,800	1,742	1,800	$ 0.01		$ -	1,800	$ 0.01	
Contractual	A5142.400	12,200	12,909	15,393	10,456	12,000	10,000	12,000	$ 0.06		$ -	12,000	$ 0.06	
Equip/Vehicle Repairs	A5142.401	12,083	8,494	6,088	14,030	9,000	8,166	9,000	$ 0.05		$ -	9,000	$ 0.05	
De-Icing Materials	A5142.402	11,632	8,199	11,033	18,165	14,000	11,856	12,000	$ 0.06		$ -	12,000	$ 0.06	
TOTAL SNOW REMOVAL		70,220	78,017	95,401	126,802	75,066	70,029	72,984	$ 0.39	-	$ -	72,984	$ 0.39	
STREET LIGHTING									$ -		$ -		$ -	
Salary	A5182.100					-	-		$ -		$ -	-	$ -	
Equip/Capital	A5182.200					-	-	-	$ -		$ -	-	$ -	
Contractual	A5182.400	34,190	34,670	35,963	34,022	35,000	30,387	28,868	$ 0.15		$ -	28,868	$ 0.15	
TOTAL STREETLIGHTING		34,190	34,670	35,963	34,022	35,000	30,387	28,868	$ 0.15	-	$ -	28,868	$ 0.15	
SIDEWALKS									$ -		$ -		$ -	
Salary	A5410.100	5,665	5,574	3,378	3,977	11,764	18,764	11,947	$ 0.06		$ -	11,947	$ 0.06	
Equip/Capital	A5410.200	9,627	-	-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A5410.400	3,962	3,119	4,201	2,116	4,500	10,915	5,500	$ 0.03		$ -	5,500	$ 0.03	
TOTAL SIDEWALKS		19,254	8,693	7,580	6,094	16,264	29,679	17,447	$ 0.09	-	$ -	17,447	$ 0.09	
OFF-STREET PARKING									$ -		$ -		$ -	
Salary	A5650.100	1,940	2,206	-	-	2,494	2,494	2,515	$ 0.01		$ -	2,515	$ 0.01	
Equip/Capital	A5650.200		-	-	-	-	-	-	$ -		$ -	-	$ -	
Contractual	A5650.400	6,869	4,670	2,615	2,381	5,000	4,523	4,500	$ 0.02		$ -	4,500	$ 0.02	
TOTAL OFF-STREET PARKING		8,809	6,876	2,615	2,381	7,494	7,017	7,015	$ 0.04	-	$ -	7,015	$ 0.04	
Transportation		#REF!	458,277	413,166	467,805	560,204	518,698	318,674	$ 1.69	186,560	$ 0.99	505,234	$ 2.68	
ECONOMIC DEVELOPMENT									$ -		$ -		$ -	
Salary	A6410.100					-		-	$ -		$ -	-	$ -	
Contractual	A6410.400	1,085	90	-	-	1,500	1,500	1,500	$ 0.01		$ -	1,500	$ 0.01	
TOTAL ECONOMIC DEV		1,085	90	-	-	1,500	1,500	1,500	$ 0.01	-	$ -	1,500	$ 0.01	
Economic Development		1,085	90	-	-	1,500	1,500	1,500	$ 0.01	-	$ -	1,500	$ 0.01	
PARKS									$ -		$ -		$ -	
Salary	A7110.100	29,845	26,148	29,764	28,777	36,699	36,699	36,693	$ 0.19		$ -	36,693	$ 0.19	
Equip/Capital	A7110.200	15,947	5,968	11,190	23,247	58,000	57,957	-	$ -	8,038	$ 0.04	8,038	$ 0.04	
Contractual	A7110.400	21,182	12,388	14,028	23,431	29,000	29,086	27,000	$ 0.14	-	$ -	27,000	$ 0.14	
Equipment Repair	A7110.401	2,288	836	2,715	1,976	3,000	2,974	3,000	$ 0.02		$ -	3,000	$ 0.02	
Plants & Flowers	A7110.402	1,458	1,189	3,928	1,154	3,000	3,000	2,500	$ 0.01		$ -	2,500	$ 0.01	
TOTAL PARKS		70,720	46,529	61,626	78,584	129,699	129,715	69,193	$ 0.37	8,038	$ 0.04	77,231	$ 0.41	

GENERAL FUND

								$ 188,813,302	REF: 2015-16 TAX RATE =	3.5600			
	Tax Rate	$ 3.43	$ 3.45	$ 3.47	$ 3.47	$ 3.56	$ 3.56	Combined General & Sewer Expense Reduction Required to meet Tax Cap:			$ 5,624	TAX RATE	3.6300
	ACCOUNT	ACTUALS				BUDGET	Projected	BUDGET O&M	Tax	BUDGET MEE	Tax	BUDGET Total	Tax
	CODE	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16	2016-17	Rate	2016-17	Rate	2016-17	Rate
JOINT YOUTH PROJECTS	A7310.400	-	-	-	-	-	-	-	$ -		$ -	-	$ -
TOTAL JOINT YOUTH PROJECTS		-	-	-	-	-	-	-	$ -	-	$ -	-	$ -
HISTORIAN	A7510.400	-	30	2,331	381	1,000	1,000	1,000	$ 0.01		$ -	1,000	$ 0.01
TOTAL HISTORIAN		-	30	2,331	381	1,000	1,000	1,000	$ 0.01	-	$ -	1,000	$ 0.01
CELEBRATIONS									$ -		$ -		$ -
Trolly/Contractual	A7520.400	7,347	6,822	4,706	5,501	5,300	5,300	5,300	$ 0.03		$ -	5,300	$ 0.03
Celebrations - Salary	A7550.100					-	-	5,880	$ 0.03	-	$ -	5,880	$ 0.03
Celebrations - Contractual	A7550.400	48,283	28,191	22,337	37,550	26,500	26,500	15,000	$ 0.08	5,000	$ 0.03	20,000	$ 0.11
TOTAL CELEBRATIONS		55,630	35,013	27,043	43,051	31,800	31,800	26,180	$ 0.14	5,000	$ 0.03	31,180	$ 0.17
Total Culture & Recreation		126,350	81,572	91,000	122,017	162,499	162,515	96,373	$ 0.51	13,038	$ 0.07	109,411	$ 0.58
ZONING									$ -		$ -		$ -
Salary	A8010.100	1,727	1,502	2,352	2,619	3,157	3,157	3,181	$ 0.02		$ -	3,181	$ 0.02
Contractual	A8010.400	1,068	1,928	1,914	6,778	5,000	5,000	5,000	$ 0.03		$ -	5,000	$ 0.03
TOTAL ZONING		2,795	3,430	4,265	9,397	8,157	8,157	8,181	$ 0.04	-	$ -	8,181	$ 0.04
PLANNING									$ -		$ -		$ -
Salary	A8020.100	2,184	2,781	2,750	3,298	3,982	3,982	4,021	$ 0.02		$ -	4,021	$ 0.02
Contractual	A8020.400	3,745	13,297	4,097	20,215	5,000	5,000	5,000	$ 0.03		$ -	5,000	$ 0.03
TOTAL PLANNING		5,929	16,078	6,847	23,513	8,982	8,982	9,021	$ 0.05	-	$ -	9,021	$ 0.05
REFUSE									$ -		$ -		$ -
Salary	A8160.100	74,825	69,869	76,578	85,208	74,497	74,497	78,230	$ 0.41		$ -	78,230	$ 0.41
Equip/Capital	A8160.200	-	5,441	190,100	6,148	7,500	19,500	6,500	$ 0.03		$ -	6,500	$ 0.03
Contractual	A8160.400	31,829	21,157	20,035	15,061	24,000	23,988	19,000	$ 0.10		$ -	19,000	$ 0.10
Resid Tipping Fees	A8160.401	44,841	35,997	37,828	41,616	40,000	39,845	40,000	$ 0.21		$ -	40,000	$ 0.21
Comm Tipping Fees	A8160.402	28,031	23,511	24,623	21,773	26,000	23,592	24,000	$ 0.13		$ -	24,000	$ 0.13
Equip/Vehicle Repairs	A8160.403	9,632	5,819	18,154	9,715	15,000	11,685	12,000	$ 0.06		$ -	12,000	$ 0.06
Dumpsters	A8160.404	2,939	681	3,500	-	2,500	2,000	2,500	$ 0.01		$ -	2,500	$ 0.01
TOTAL REFUSE		192,097	162,475	370,818	179,520	189,497	195,107	182,230	$ 0.97	-	$ -	182,230	$ 0.97
RECYCLING									$ -		$ -		$ -
Salary	A8161.100	26,014	29,117	30,238	29,209	28,963	28,963	31,764	$ 0.17		$ -	31,764	$ 0.17
Equip/Capital	A8161.200	-	-	-	-	-	-	-	$ -	5,800	$ 0.03	5,800	$ 0.03
Contractual	A8161.400	26,718	19,014	22,645	13,412	25,000	16,515	20,000	$ 0.11		$ -	20,000	$ 0.11
Equip/Vehicle Repairs	A8161.401	930	10,441	3,639	1,760	5,000	4,741	5,000	$ 0.03		$ -	5,000	$ 0.03
TOTAL RECYCLING		53,662	58,572	56,522	44,381	58,963	50,220	56,764	$ 0.30	5,800	$ 0.03	62,564	$ 0.33
STREET CLEANING									$ -		$ -		$ -
Salary	A8170.100	10,457	7,142	3,400	3,829	12,884	12,884	12,577	$ 0.07		$ -	12,577	$ 0.07
Salary/Leaf Pick-up	A8170.101	18,126	21,141	16,086	25,664	20,138	20,138	18,090	$ 0.10		$ -	18,090	$ 0.10
Equip/Capital	A8170.200	21,193	-	-	-	-	-	-	$ -		$ -	-	$ -
Contractual	A8170.400	1,056	4,122	2,126	1,608	4,500	3,986	4,000	$ 0.02		$ -	4,000	$ 0.02
Equip/Vehicle Repairs	A8170.401	1,394	862	4,027	4,186	5,000	4,398	4,000	$ 0.02		$ -	4,000	$ 0.02
TOTAL STREET CLEANING		52,226	33,267	25,638	35,287	42,522	41,406	38,667	$ 0.20	-	$ -	38,667	$ 0.20
DRAINAGE									$ -		$ -		$ -
Salary	A8540.100	32,195	25,704	17,012	17,771	36,415	36,415	34,776	$ 0.18		$ -	34,776	$ 0.18
Equip/Captial	A8540.200		-	-	-	-	-	-	$ -		$ -	-	$ -
Contractual	A8540.400	29,700	39,758	64,956	22,007	81,812	60,409	42,000	$ 0.22	30,575	$ 0.16	72,575	$ 0.38
Contractual (MS Permit NYS)	A8540.401	3,207	3,295	6,251	3,212	6,500	5,728	5,000	$ 0.03		$ -	5,000	$ 0.03
TOTAL DRAINAGE		65,102	68,757	88,219	42,990	124,727	102,552	81,776	$ 0.43	30,575	$ 0.16	112,351	$ 0.60
SHADE TREES									$ -		$ -		$ -
Salary	A8560.100	680	3,234	-	640	6,699	6,699	3,567	$ 0.02		$ -	3,567	$ 0.02
Equip/Captial	A8560.200		-	-	-	-	-	-	$ -		$ -	-	$ -
Contractual	A8560.400	30,604	31,059	25,667	47,109	40,000	34,742	40,000	$ 0.21		$ -	40,000	$ 0.21
TOTAL SHADE TREES		31,284	34,293	25,667	47,748	46,699	41,441	43,567	$ 0.23	-	$ -	43,567	$ 0.23

GENERAL FUND

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

SEWER RATE CALCULATION WORKSHEET

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

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

SEWER FUND

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

SEWER FUND

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

SEWER FUND

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

ELECTRIC FUND

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

ELECTRIC FUND

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

ELECTRIC FUND

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

ELECTRIC FUND

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

ELECTRIC FUND

	ACCOUNT CODE	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	Prior Year Budget 15-16	Prior Year Proj. 2015-16	BUDGET Budget 16-17
SURPLUS (ACCOUNT 281) BEGINNING		$ 3,002,724	$ 3,192,870	$ 3,416,522	$ 3,583,442	$ 3,725,350	$ 3,682,280	$ 3,976,182
TOTAL REVENUES		$ 2,940,234	$ 3,240,127	$ 3,730,922	$ 3,387,148	$ 3,428,045	$ 3,546,455	$ 3,602,561
TOTAL EXPENSES		$ 2,733,491	$ 3,016,475	$ 3,564,002	$ 3,288,309	$ 3,303,525	$ 3,252,554	$ 3,476,936
Change From Year's Operations		$ 206,743	$ 223,652	$ 166,921	$ 98,838	$ 124,520	$ 293,901	$ 125,625
Adjustments		$ (16,597)	$ 1	$ (1)	$ -			
SURPLUS (ACCOUNT 281) ENDING		$ 3,192,870	$ 3,416,522	$ 3,583,442	$ 3,682,280	$ 3,849,870	$ 3,976,182	$ 4,101,807
Cash Flow Summary:								
Change From Year's Operations		$ 206,743	$ 223,652	$ 166,921	$ 98,838	$ 124,520	$ 293,901	$ 125,625
Contributions for Extensions	E263			$ 303,385	$ 109,863	$ 15,000		$ 54,400
Subtract Non-Expense Cash Out Flow:								
MAJOR EQUIPMENT W/S	E3xx.xxx						$ 400,000	400,000
Office Equipment	E381	$ 2,142		$ 1,075	$ 3,380	$ -	$ -	-
Poles Towers Fixtures	E358		$ 118,444	$ 131,172	$ 212,662	$ -		
Underground Conduits	E359		$ 84,330	$ 71,853	$ 30,850	$ 75,000		
Structures	E312				$ 36,846	$ 90,000		172,000
Substation Equipment & Svcs	E360's		$ 149,881	$ 151,665	$ 83,338	$ 5,000		-
Street Lights	E371		$ 45,242	$ 346,149	$ 41,502	$ 3,000		(39,400)
Capitalized Equipment	E382-387	$ 119,000	$ (38,211)	$ (10,261)	$ -	$ 35,000	$ 35,000	-
NOTES PAYABLE - Princpal	E243	$ 102,700	$ 92,700	$ 57,700	$ 57,700	$ 37,700	$ 37,700	37,700
Materials & Supplies Incr/(Decr)	E123	$ 14,784	$ 23,252	$ 17,248	$ (1,624)	$ 6,558	$ 6,558	
Interfund Debt - Due to GF Payment	E630	$ -	$ (7,360)	$ 7,360	$ (8,169)	$ -	$ -	-
Accts Rec & Prepaids Inc/(Decr)	E125/128		$ (13,016)	$ 67,829	$ (63,680)			
Add Back Non-Cash Expense								
Offset E456 MISC AMORTIZATION (NON-CASH)		$ (22,486)	$ (22,485)	$ (22,487)	$ -	$ -	$ -	$ -
Offset DEPRECIATION (NON-CASH)		$ 268,168	$ 277,566	$ 291,520	$ 309,389	$ 311,744	$ 323,242	$ 326,764
Offset DEPREC WRITE OFFS (NON-CASH)				$ 25,860	$ (134,409)			
Accrued Compensated Absences (NON-CASH)			$ 5,806	$ 2,583	$ (2,021)			
Post Retirement Change in Liability (NON-CASH)		$ 25,372	$ 25,770	$ 58,895	$ 57,506	$ 30,000	$ 30,000	$ 30,000
Accounts Payable Increase/(Decrease)				$ (4,782)	$ (14,139)			
NET CASH FLOW		$239,172	$55,046	-$19,896	$32,222	$229,006	$167,885	-$33,511

DEBT SERVICE BY TYPE AND MATURITY DATE

	PAYMENT DATE	BANK	PURPOSE	TYPE	INT. RATE	DATED & DUE	TOTAL DUE	PRINCIPAL .600	INTEREST .700	GENERAL	SEWER	ELECTRIC	DEBT SERVICE	DEBT REMAINING 05/31/15
GENERAL							$ -			$ -				$ -
	08/15/16	JPMorgan/Chase	2008 Consolidated Serial Bond $1,082,000	SB	3.25%	2/15/2008 02/15/2019	$ 1,300		$ 1,300	$ 1,300				$ -
							$ -			$ -				$ -
	02/15/17	JPMorgan/Chase	2008 Consolidated Serial Bond $1,082,000	SB	3.25%	2/15/2008 02/15/2019	$ 38,600	$ 37,300	$ 1,300	$ 38,600				$ 78,600
SEWER	07/15/16	NYS EFC	Administrative Fee				$ 12,112		$ 12,112		$ 12,112			
	10/01/16	NYS EFC	Sewer Force Main $7,566,753	SB	2.44%	08/28/2008 04/01/2028	$ 51,720		$ 51,720		$ 51,720			
	04/01/17	NYS EFC	Sewer Force Main $7,566,753	SB	2.44%	08/28/2008 04/01/2028	$ 411,721	$ 360,000	$ 51,721		$ 411,721		$ -	$ 4,845,000
ELECTRIC	08/15/16	JPMorgan/Chase	2008 Consolidated Serial Bond $723,000	SB	3.25%	2/15/2008 02/15/2021	$ 1,728		$ 1,728			$ 1,728		$ -
	02/15/17	JPMorgan/Chase	2008 Consolidated Serial Bond $723,000	SB	3.25%	2/15/2008 02/15/2021	$ 39,429	$ 37,700	$ 1,729			$ 39,429		$ 101,400
						TOTAL DEBT SERVICE	$ 556,610	$ 435,000	$ 121,610	$ 39,900	$ 475,553	$ 41,157	$ -	$ 5,025,000
							$ 556,610			$ 39,900	$ 463,441	$ 41,157		
							$ 556,610							

SB PRINCIPAL	A9710.6	$ 37,300	
SB INTEREST	A9710.7	$ 2,600	
		$ -	
		$ -	
		$ -	
		$ -	

BAN PRINCIPAL	G9730.6	$ -	
BAN INTEREST	G9730.7	$ -	
SB ADMIN FEES		$ 12,112	
SB PRINCIPAL	G9710.6	$ 360,000	V9720.600 $ -
SB INTEREST	G9710.7	$ 103,441	

SB PRINCIPAL	E243	$ 37,700
SB INTEREST	E451	$ 3,457
BAN PRINCIPAL	E243	$ -
BAN INTEREST	E452	$ -

SRF Bonds	$ 475,553.00
Consolidated 2008	$ 81,057.00
TOTAL DS	$ 556,610.00

RESERVE FUNDS

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

2015-16 Changes to Reserve:

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

2016-17 Changes to Reserve:

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

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

MISCELLANEOUS RELATED REVENUES:		Total Revenue	General Fund Account	General Fund Amount	Sewer Fund Account	Sewer Fund Amount	Electric Fund Account	Electric Fund Amount	Total
Transfer from Parks Escrow account (Trust Fund) for Benches & Trash	TW	8,038	A5031.000	8,038					8,038
CHIPS	TW	53,135	A3501.000	53,135					53,135
Trade in on Truck #9 (70/30)	TW	5,000	A2665.000	3,500	G2665.000	1,500			5,000
Trade in on Truck #21 Backhoe (70/30)	TW	25,000	A2665.000	17,500	G2665.000	7,500			25,000
Trade in on Bobcat Loader (Upgrade Prgm) (70/30)	TW	-	A2665.000	-	G2665.000	-			-
Trade in on Cat Loader (Upgrade Prgm) (50/50)	TW	-	A2665.000	-	G2665.000	-			-
Developer Reimbursement - Contributed Capital	OM	35,000					E0263.000	35,000	35,000
IEEP reimbursement - Contributed Capital	OM	19,400					E0263.000	19,400	19,400
Total	-	145,573	-	82,173	-	9,000	-	54,400	145,573

USE OF RESERVES:		Total Reserves	General Fund	Amount	Sewer Fund	Amount	Electric Fund	Amount	Total
To finance Truck 9 General Fund Portion	TW	40,000	GF Equipment	40,000					40000
		-	GF Capital	-	SF Capital	-			0
		-	GF Streets	-					0
		-	GF Computer	-		-		-	0
Total Use of Reserves:		40,000		40,000		-		-	40,000

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

Vehicle Replacement Schedule

Revised: 12/02/2015

Scenario:

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	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020 2021
D.P.W	1	2007 Dodge Dakota pick up	2007	8	2019	34,000	5,000	29,000	70/30% GF/SF	-			-	29,000	-
D.P.W	5	2007 International Dump Truck	2007	11	2020	195,000	35,000	160,000	100% SF Chas & Body	-	-		-	-	160,000
D.P.W	6	2006 Sterling 6 wheel Dump trk	2006	9	2018	185,000	15,000	170,000	*55/15/30% GF/SF/EF			-	170,000	-	-
D.P.W	7	2013 International 6 Wheel Dump	2013	14	2022	175,000	15,000	160,000	100% GF	-	-	-	-	-	-
D.P.W	9	2007 Ford F550 1 Ton Dump	2007	6	2017	62,000	5,000	57,000	70/30% GF/SF	-	57,000	-	-	-	-
Parks	10	2012 Ford F550 1 Ton Dump	2012	12	2019	64,000	4,500	59,500	100% GF	-	-	-	-	59,500	-
Sewer	11	1999 Sterling Flush Tank Truck	1999	17	2019	230,000	60,000	170,000	100% Sewer		-	-		170,000	-
Refuse	12	2015 International packer	2015	12	2027	216,000	15,000	201,000	100% GF	-	-	-	-	-	
Street Clean	14	2007 Freightliner St Sweeper	2007	12	2021	210,000	75,000	135,000	70/30% GF/SF	-	-	-		-	-
D.P.W	15	2007 Ford F350 1 Ton Dump	2007	6	2017	64,000	8,000	56,000	*55/15/30% GF/SF/EF	-		56,000	-	-	-
D.P.W	16	2009 Ford P/U F450 Dump	2009	6	2018	59,000	13,000	46,000	*55/15/30% GF/SF/EF	-		-	46,000	-	-
Refuse	18	2008 International Packer	2008	11	2018	225,000	20,000	205,000	100% GF	-	-	-	205,000	-	-
Recycling	19	2008 International Recycler	2008	10	2019	190,000	50,000	140,000	100% GF	-	-		-	140,000	-
D.P.W new	21	2010 DPW Backhoe Monroe Tracto	2010	6	2016	98,000	25,000	73,000	70/30% GF/SF	-	73,000	-	-	-	-
D.P.W	22	2015 Caterpillar (Case) Loader Upg	2015	1	2016	130,000	120,200	9,800	70/30% GF/SF	-	9,800	-	-	-	-
Parks	24	2010 John Deere Tractor	2010	7	2017	33,000	10,000	23,000	70/30% GF/SF	-			-	-	23,000
Parks Van	26	2007 GMC Cube Van	2007	9	2020	58,000	12,000	46,000	75/25% GF/SF		-	-	-	46,000	-
Parks	27	2008 Chevy 2500 Mechanics	2008	15	2023	18,500	200	18,300	60/40% GF/SF	-	-	-	-	-	
Leaf pick up	B	1998 Leaf Machine	1998	15	2018	28,500	2,000	26,500	100% GF	-		-	26,500	-	-
Leaf pick up	C	2011 Leaf Machine	2011	15	2026	26,500	2,000	24,500	100% GF	-	-	-		-	24,500
Building Inspector	20	2006 Ford Escape Hybrid 4X4	2006	10	2016	27,000	5,000	22,000	General Fund (Trade goes to Electric Fund)	-	-	-	22,000	-	-
D.P.W	Lease	2015 BobcatSkid steer lease/own	Lease	0		-	-	-	70/30% GF/SF	-	3,800	-	-	-	-
DPW	Equip	Polaris ATV	2007					-	60/40% GF/SF	-	-	-	-	-	-
DPW	Equip	BobCat UTV	2014		2014	26,000	3,000	23,000							
Subtotal:	ubtotal:	Subtotal:	Subtotal:	otal:	Subtotal:	2,354,500	499,900	1,854,600	Subttl General & Sewer:	-	######	56,000	469,500	444,500	207,500
SME	2	2010 Ford Escape Hybrid 4*4	2010	8	2018	29,000	7,000	22,000	100% Electric	-	-	22,000	-	-	-
SME	3	2006 Freightliner Bucket Truck Alt	2006	19	2025	185,000	40,000	145,000	100% Electric	-	-	-	-	-	-
SME	8	2001 Ford F250 P/U 4*4	2001	16	2017	20,000	2,000	18,000	100% Electric	18,000	-	-	-	-	-
SME	13	2001 Ford F650 Bucket Truck	2001	14	2015	150,000	25,000	125,000	100% Electric	-	-	-	-	-	-
SME	23	1995 Freightliner Line Truck	1995	25	2020	165,000	18,000	147,000	100% Electric	-	-	-	-	147,000	-
SME	25	1998 John Deere Backhoe	1998	22	2020	40,000	8,000	32,000	100% Electric	-	-	-	-	32,000	-
SME	4	2004 1 ton dump Ford F350	2004	12	2016	30,000	4,000	26,000	100% Electric	-	-	-	26,000	-	-
SME	-	Rear Lot Pole Setter	0	0	2017	75,000	-	75,000	100% Electric	-	-	75,000	-	-	-
-	17	-	0	0	0	-	-	-		-	-	-	-	-	-
Subtotal: EF	ubtotal:	Subtotal:				694,000	104,000	590,000	Subtotal Electric:	18,000	-	97,000	26,000	179,000	-
Total cost for Fiscal Year:		(All Funds)				3,048,500	603,900	2,444,600		18,000	######	153,000	495,500	623,500	207,500

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

INSURANCE AND BENEFITS ALLOCATION WORKSHEET

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

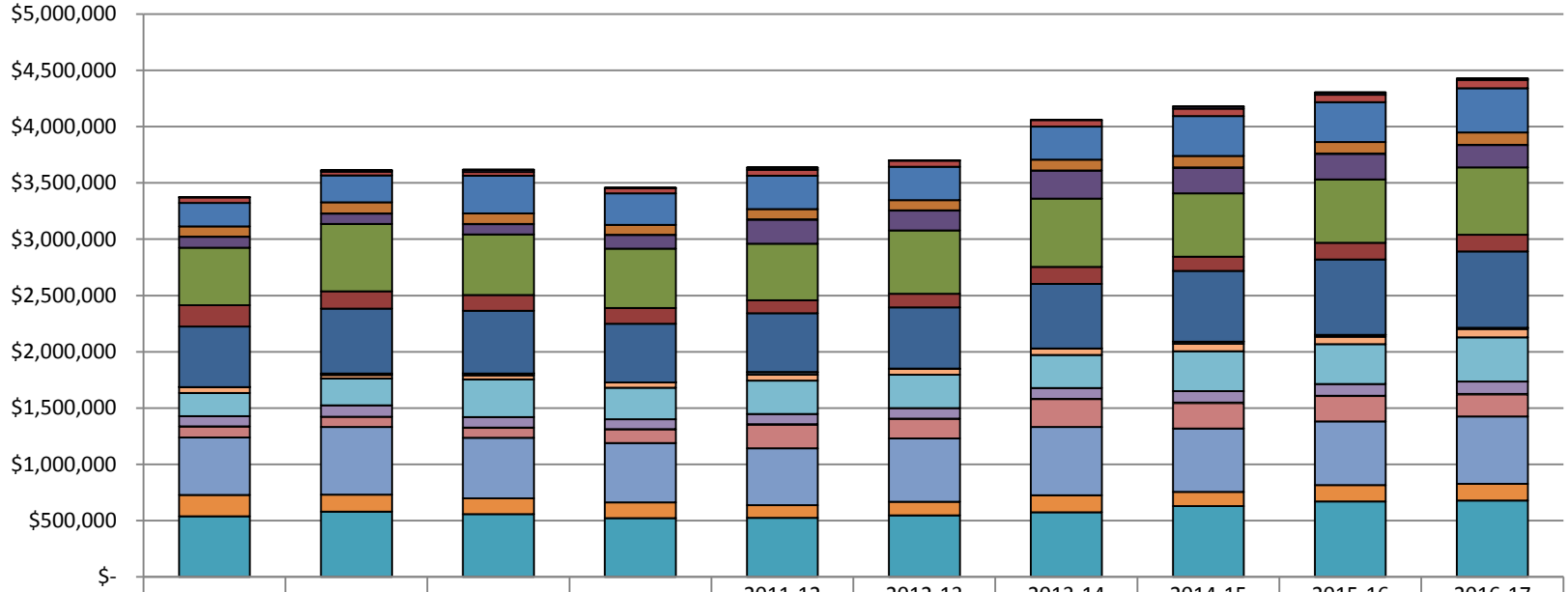
Notes to Retirement:

Actual - Impact of Hurricane Sandy catch up

Actual

Increased by average salary change %

SALARY AND BENEFITS



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

2016-17 Property Tax Cap Calculation

Revision: 03/03/2015

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

2016-17 Estimated Levy:		
General Taxes		685,392.74
General Recycle		70,304.00
Sewer Residential Capital		258,786.00
Sewer Residential O&M		244,867.00
Estimated Total Warrant		1,259,349.74
PILOT		4,235.00
Total Warrant + PILOT		1,263,584.74
Levy + PILOT 2016-17	**Est**	**1,263,584.74**
Levy + PILOT 2015-16	**Act**	**1,249,286.19**
Overall increase vs prior year levy in $		14,298.55
Overall increase vs prior year levy in %		1.15%
On same assessment base:	2016	186,563,142
Tax Rate 2015-16		6.70
Tax Rate 2016-17		6.77
Increase %		1.14%

Retirement Exclusion Calculation:		
NYSLRS projected Salary base 2015-2016		1,262,311.00
Pension contributions due to increases in the statewide contribution rate over 2 percentage points (eg: 2.6% - 2% = 0.6%) Current year - 0%	x	0.00%
Exclusion allowed		-
Reduction in Levy Required: IF ANY		-

VILLAGE OF SPENCERPORT

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

Supplement

STRATEGIC PLAN

For Fiscal Years

Beginning 2016-2017

and

Ending 2020-2021

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

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

2015-16 BUDGET and 5 YEAR CAPITAL PROJECTS LISTING

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

Village of Spencerport 2016-2017 BUDGET

2015-16 BUDGET and 5 YEAR CAPITAL PROJECTS LISTING

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

SME 5 YEAR MAJOR CAPITAL PROJECTS LISTING

Rank	Fund	Project	Sponsor	Forecast 2016-17	Forecast 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21	Resources
	E	SCADA System -				-	-	-	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		42,000					Rebuild & extend Overhead **Circuit 32** west on Nichols Street to **increase reliability and provide alternate feed to Cir 31.**
		Less IEEP Reimbursement (LED Lighting)	OM	4,400					
		Total Net Cost/Allocation		37,600	0	0	0	0	
		Electric Distribution Lines							
	E	Rebuild Overhead Primary Circuits		45,000					Rebuild & extend Overhead **Circuit 21** north over Canal to **increase reliabilty and provide alternate feed to Cir 12**.
		Less Developer Reimbursement	OM		-	-	-	-	
		Total Net Cost/Allocation		45,000	0	0	0	0	
	E	Block Tree Trimming							Sandstone, Meadow, Clearview Dr & Various Main Line Circuits
		Cost	OM		15,000		15,000	15,000	
		Total Net Cost/Allocation		0	15,000	0	15,000	15000	
	E	Replace Defective Rear Lot Poles							
		Cost	OM	10,000	25,000	25,000	25,000	25,000	Replace Various Defective Rear Lot Poles through out franchise
		Total Net Cost/Allocation		10,000	25,000	25,000	25,000	25,000	
		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			
		Less IEEP Reimbursement		(15,000)	(15,000)	(15,000)	-	-	
		Total Net Cost/Allocation		0	0	0	0	0	
		Extension of Services Projects							
	E	Parkview Center Phase I, II, III							Budget Place Holder, 40 Unit Town House Project, Dependent on Project Approval, Estimates Only, **Obligation to Serve**
		Cost	OM	40,000	50,000	50,000	50,000		
		Less Developer Reimbursement		20,000	20,000	20,000	20,000		
		Total Net Cost/Allocation		20,000	30,000	30,000	30,000	0	
		Extension of Services Projects							
	E	Rite Aid Store, cor of Union & Nichols St							Budget Place Holder, Dependent on Project Approval, Estimates Only, **Obligation to Serve**
		Cost	OM	15,000					
		Less Developer Reimbursement		7,500					
		Total Net Cost/Allocation		7,500	0	0	0	0	
		Extension of Services Projects							
	E	New Canal Rd Apartment Building Complex							Budget Place Holder, Dependent on Project Approval, Estimates Only, **Obligation to Serve**
		Cost	OM	20,000					
		Less Developer Reimbursement		7,500					
		Total Net Cost/Allocation		12,500	0	0	0	0	
	E/GF/SF	Standby Generator for DPW/ELEC Shop							Natural Gas Standby Generator
		Cost	OM/TW		25,000				
		Total Net Cost/Allocation		0	25,000	0	0	0	
		SUB TOTALS BY BUDGET YEAR		132,600	137,000	55,000	70,000	40,000	

12/04/2015

VILLAGE OF SPENCERPORT, NY

Five Year Financial Plan, Fiscal Years

General Fund

Tax Rate: $ 3.47 | $ 3.56 | *3.63* | $ 3.63 | *102.0% Increase 2016-17 over 2015-16*

	Actual				Forecast	BUDGET	Projected $M				Assumptions					
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21	Comments
Revenues						*Forced*					**Budget**					*Cum ulative 2016-2021*
Real Property Taxes	616	627	633	642	$666	$685	$699	$713	$727	$742	2.9%	2.0%	2.0%	2.0%	2.0%	*111%*
Sales and Use Tax	807	823	847	844	$855	$860	$869	$886	$904	$922	1%	1%	2%	2%	2%	*108%*
State Aid	100	104	148	120	$124	$167	$167	$164	$161	$157	34%	0%	-2%	-2%	-2%	*127%*
Federal Aid	1	0	0	0	$0	$0	$0	$0	$0	$0	0%	0%	0%	0%	0%	*100%*
Interfund Transfers	7	0	16	0	$5	$8	$8	$8	$8	$8	0%	0%	0%	0%	0%	*100%*
Sale/Trade of Equipment MEE			76	85	$86	18	$4	$42	$87	$9	-80%	---	---	---	---	Capital plan
Other Revenue	290	261	257	259	$279	$237	$239	$244	$249	$254	-15%	1%	2%	2%	2%	*91%*
Total Revenues and Other Sources	**$1,820**	**$1,815**	**$1,977**	**$1,950**	**$2,017**	**$1,975**	**$1,987**	**$2,058**	**$2,136**	**$2,092**	**-2%**	**1%**	**4%**	**4%**	**-2%**	*104%*
		Forecast:	*1,977*	*1,950*	*2,017*	*1,975*										
Expenditures																
Personal Services	524	545	575	629	670	678	695	723	752	782	1%	2.5%	4%	4%	4%	*117%*
Equipment and Capital Outlay - Basic	84	77	35	(139)	46	25	25	25	25	25	-46%	0%	0%	0%	0%	*54%*
Contractual - Basic & Contingency	578	482	507	481	560	710	724	739	754	769	27%	2%	2%	2%	2%	*137%*
Contractual - Adj. for typical pattern of underspending by built in contingency)						(100)	(100)	(100)	(100)	(100)						
Vehicle Replacement	22	99	248	248	162	120	10	415	321	50	-26%	---	---	---	---	Based on capital plan
Other MEE	127	197	238	238	253	126	153	198	382	144	-50%	---	---	---	---	
Debt Service (Principal and Interest)	299	152	143	149	150	40	39	4	0	0	-73%	---	---	---	---	
Employee Benefits	289	300	334	352	380	376	402	430	460	493	-1%	7%	7%	7%	7%	*130%*
Interfund Transfers	35	75	-	-	-	-	-	-	-	-	0%	0%	0%	0%	0%	*100%*
Total Expenditures and Other Uses	**$1,958**	**$1,929**	**2,080**	**1,958**	**2,221**	**1,975**	**$1,948**	**$2,434**	**$2,594**	**$2,162**	**-11%**	**-1%**	**25%**	**7%**	**-17%**	*97%*
					Full Budget:	*2,075*										
Surplus (Deficit) Actual or Forecast	**($138)**	**($114)**	**($103)**	**($8)**	**($204)**	**$0**	**$39**	**($377)**	**($458)**	**($70)**						
Budget Surplus (Deficit)	*(614)*	*(472)*	*(501)*	*(304)*	*(387)*	*(100)*										
Change Budget to Actual or Forecast	*476*	*358*	*398*	*296*	*183*	*100*										
Budgetary Reserves		*Forecast:*														
Fund Equity, Beg. of Year	2,069	1,930	1,816	1,713	1,705	1,501	1,501	1,540	1,163	705						
Fund Equity, End of Year	1,930	1,816	1,713	1,705	1,501	1,501	1,540	1,163	705	635						
Reserved Fund Balance	590	643	609	657	665	690	816	642	395	490						
Reserved Fund Balance as % of Expenditures	30%	33%	29%	34%	30%	35%	42%	26%	15%	23%						
Unreserved Fund Balance	**$1,340**	**$1,173**	**$1,104**	**$1,048**	**$836**	**$810**	**$723**	**$521**	**$310**	**$145**						
Unreserved Fund Balance % of Expenditures	68%	61%	53%	54%	38%	41%	37%	21%	12%	7%						
Total Fund Balance % of Expenditures	99%	94%	82%	87%	68%	76%	79%	48%	27%	29%						

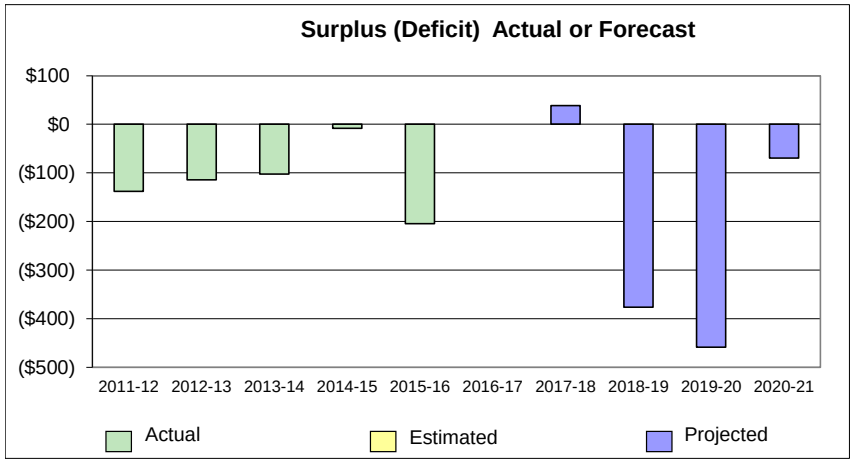
Base:	2%	2%	2%	2%

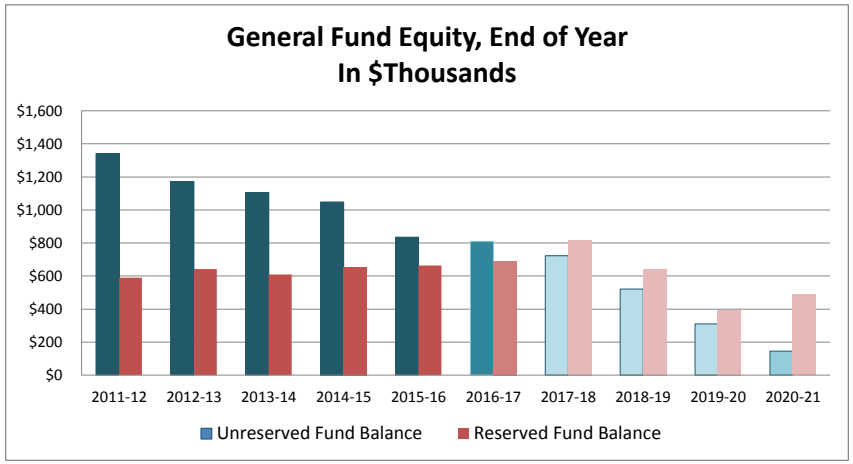
Note:
COLA for last 10 years has averaged 2.0% per year.
COLA for last 5 years has averaged 1.65%.

Annexation Impacts

% change in tax base added for annexation as follows:					
	0.0%	0.0%	0.0%	0.0%	6 years%

Tax Rate Increase Base % **2%**





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

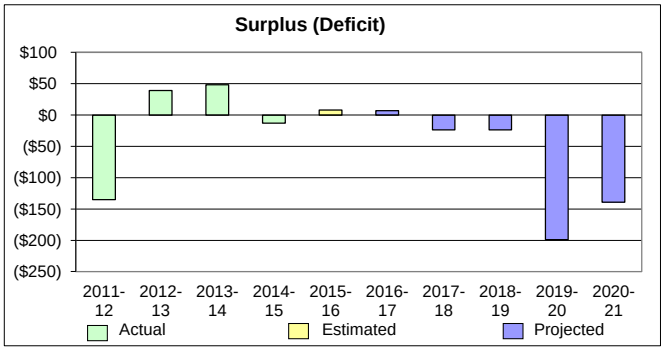
	Actual				Estimated	BUDGET	Projected $M			
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenues										
Real Property Tax and Tax Items (Capital Chg)	481	414	416	400	420	422	424	427	429	450
Charges for Services	373	406	436	456	434	421	430	438	447	456
Interfund Transfers (From Debt Service Fund)	0	64	59	19	0	-	-	-	-	-
Sale/Trade of Equipment MEE		7	66	73	72	9	1	4	65	38
Annexation: New Dwellings						-	-	-	-	-
Other	10	14	19	2	10	10	10	11	11	11
Total Revenues and Other Sources	**$863**	**$904**	**$997**	**$950**	936	**863**	**$866**	**$880**	**$951**	**$955**
Expenditures										
Personal Services	114	121	151	126	147	149	156	162	169	175
Equipment and Capital Outlay - Basic	7	98	109	125	156	7	7	7	7	7
Contractual - Basic	211	105	148	133	68	**70**	72	73	74	76
Vehicles & Equipment						54	10	37	255	205
Other MEE						19	86	58	76	54
Debt Service (Principal and Interest)	481	478	475	475	474	476	472	473	469	470
Employee Benefits	85	63	65	103	84	82	88	94	101	108
Interfund Transfers	100	0	0	0	0	-	-	-	-	-
Total Expenditures and Other Uses	**$998**	**$865**	**$948**	**$963**	**$928**	**$856**	**$890**	**$904**	**$1,150**	**$1,094**
Surplus (Deficit) Actual or Forecast	**($135)**	**$39**	**$49**	**($13)**	**$8**	**$7**	**($24)**	**($24)**	**($199)**	**($139)**
Budget Surplus/Deficit			**$48**	**($57)**	**($3)**	**$7**				
Budgetary Reserves										
Fund Equity, Beg. of Year	861	726	766	814	801	809	816	792	769	570
Fund Equity, End of Year	726	766	814	801	809	816	792	769	570	431
Reserved Fund Balance	204	205	255	255	352	412	452	493	363	264
Unreserved Fund Balance	**$522**	**$561**	**$559**	**$546**	**$458**	**$404**	**$340**	**$276**	**$206**	**$167**
Unreserved Fund Balance % of Expenditures	**52.3%**	**64.8%**	**59.0%**	**56.7%**	**49.3%**	**47.2%**	**38.2%**	**30.5%**	**17.9%**	**15.3%**

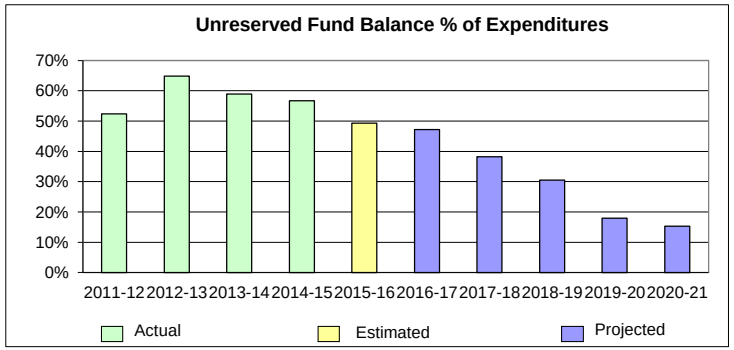
Assumptions

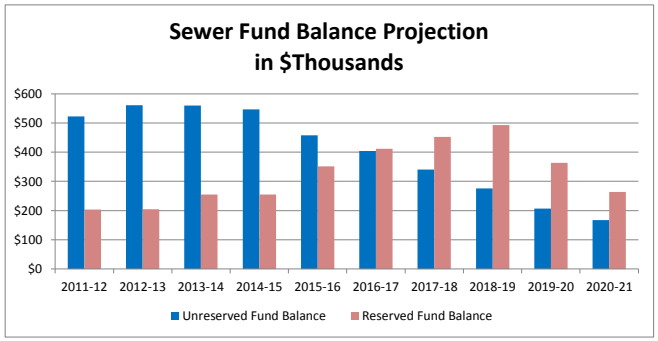
	2016-17	2017-18	2018-19	2019-20	2020-21	Comments
Base:	2%	2%	2%	2%	2%	
Real Property Tax and Tax Items (Capital Chg)						Reduced based on SFB Strategy
Charges for Services	1.4%	2.0%	2.0%	2.0%	2.0%	Base Adj for Annexation (below)
Interfund Transfers (From Debt Service Fund)						Based on Debt Service Plan
Sale/Trade of Equipment MEE						Based on Capital Plan
Annexation: New Dwellings						
Other	2%	2%	2%	2%	2%	
Total Revenues and Other Sources	**-8%**	**0%**	**2%**	**8%**	**9%**	
Personal Services	5%	5%	4%	4%	4%	
Equipment and Capital Outlay - Basic	0%	0%	0%	0%	0%	
Contractual - Basic	2%	2%	2%	2%	2%	
Vehicles & Equipment						Based on Capital Plan
Other MEE						Based on Capital Plan
Debt Service (Principal and Interest)	---	---	---	---	---	
Employee Benefits	-2%	7%	7%	7%	7%	
Interfund Transfers	0%	0%	0%	0%	0%	
Total Expenditures and Other Uses	**-8%**	**4%**	**2%**	**27%**	**-5%**	

Annexation Impacts

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







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

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

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

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

Village of Spencerport

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.