

VILLAGE OF SPENCERPORT

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

TENTATIVE

2017-2018 BUDGET

For Fiscal Year

Beginning June 1, 2017

and

Ending May 31, 2018

Mayor Gary Penders

Trustee Charles Hopson

Trustee Ray Kuntz

Trustee Carol J. Nellis-Ewell

Trustee David Wohlers

Clerk Jacqueline Sullivan

Treasurer Danielle Kruger

Superintendent Of Public Works Thomas West

Electric Superintendent Owen McIntee



Village of Spencerport 2017-2018 BUDGET

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BUDGET SUMMARY

161	-960	-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 =	Taxable Assessed Valuation	Rounded Tax Rate per \$1,000 Assessed Value	Utility Rates
161	<u>Appropriations</u>			<u>Balance</u>	<u>Balance</u>	Amount to be Raised by :			
							Property Tax		
A - GENERAL FUND	\$ 2,123,430	\$ 110,000	\$ 1,255,749	\$ 270,000	\$ -	\$ 707,681	\$190,749,445	\$3.710	
A2131/A8161.0 Recycle	\$ 47,892	\$ 15,000	\$ 675	\$ -	\$ -	\$ 62,217	1,400	Units	\$44.44
	<u>\$ 2,171,322</u>	<u>\$ 125,000</u>	<u>\$ 1,256,424</u>	<u>\$ 270,000</u>	<u>\$ -</u>	<u>\$ 769,898</u>	UNITS:		
							Sewer Units		
G - SEWER FUND						\$ 424,483	2,991	Hook Up =	\$141.92
Debt Service Charges	\$ 471,968		\$ -	\$ 47,485	\$ -	\$ 426,287	144,504	/M Gal.=	\$2.950
Operating Charges	\$ 504,805	\$ 15,000	\$ 93,518	\$ -	\$ -	\$ 850,770			
	<u>\$ 976,773</u>	<u>\$ 15,000</u>	<u>\$ 93,518</u>	<u>\$ 47,485</u>	<u>\$ -</u>	<u>\$ 850,770</u>			
Loss/ (Gain) on Operations							Metered Sales	KWH	Sales
E - ELECTRIC FUND	\$ 3,466,459	\$ -	\$ 5,615	\$ 78,920	\$ -	\$ 3,381,924	68,125,835	\$ / kwh =	\$0.0496
TOTAL ALL FUNDS	<u>\$ 6,614,554</u>	<u>\$ 140,000</u>	<u>\$ 1,355,557</u>	<u>\$ 396,405</u>	<u>\$ -</u>	<u>\$ 5,002,592</u>			

**** Deadline Dates ****

- March 24, 2017 Budget Officer to file Tentative Budget with Clerk.
- March 26, 2017 Clerk to publish Notice of Budget Hearing.
- April 5, 2017 PUBLIC HEARING (7:00 PM)**
- April 5, 2017 BOARD ADOPTS BUDGET and Salary & Wage schedule.**

PROJECTED FUND BALANCE & APPROPRIATED FOR BUDGET YEAR

		Beginning Fund Balance				UNRESERVED FUND BALANCE	2017-18		
		2016-17					-909	Unappro-	%
Fund	Code	-909	Projected	Projected	-889	-909	Appropriated	appropriated	Appropriated
		05/31/16	REVENUES	EXPENSES	Reserved	05/31/17	-599	-911	
GENERAL	A	\$ 1,866,513	\$ 2,027,004	\$ 2,013,720	\$ 689,562	\$ 1,190,235	\$ 270,000	\$ 920,235	23%
SEWER	G	\$ 833,043	\$ 956,405	\$ 931,488	\$ 411,495	\$ 446,465	\$ 47,485	\$ 398,980	11%
ELECTRIC	E	\$ 3,652,611	\$ 3,386,939	\$ 3,186,368	\$ 85	\$ 3,853,096	\$ 78,920	\$ 3,774,176	2%
TOTALS		\$ 6,352,167	\$ 6,370,348	\$ 6,131,576	\$ 1,101,142	\$ 5,489,796	\$ 396,405	\$ 5,093,391	7%

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

Summary

	2016-17		2017-18		Increase/ (Decrease)	
	Rate	\$	Rate	\$	\$	%
General Fund						
Tax Rate	\$ 3.63		\$ 3.71			
Tax on \$100K home		363		371	8.00	2.2%
Recycle Charge per Unit		50		44	(5.56)	-11.1%
Total General Fund Tax Bill		413		415	2.44	0.6%
Sewer Fund - Residential						
Rate		K Gal		K Gal		
Operations Charges \$/K gallons	\$ 2.94	47	\$ 2.95	48		
on average gallons usage		140		143	2.52	1.8%
Capital Charges per Unit		140		142	1.92	1.4%
Total average Sewer Charges		280		284	4.44	1.6%
Total Average Annual Bill		693		700	6.88	1.0%

Comparison of Total Appropriations for NYS Tax Cap

	2016-17	2017-18	Increase/ (Decrease)	
	Tax Levy \$	Tax Levy \$	\$	%
General Fund				
Tax Rate	685,393	707,681	22,288	3.3%
Recycle Charge	<u>70,304</u>	<u>62,217</u>	<u>(8,087)</u>	-11.5%
Total average General Charges	<u>755,697</u>	<u>769,898</u>	14,201	1.9%
Sewer Fund				
O&M Charge (Residents)	244,867	251,791	6,924	2.8%
Capital Charge (Residents)	<u>258,786</u>	<u>260,565</u>	<u>1,779</u>	0.7%
Total average Sewer Charges	503,653	512,356	8,703	1.7%
Total Appropriations On Tax Bill:	1,259,350	1,282,254	22,904	1.8%

Calculated Tax Cap:	1,292,708	33,358	2.6%
Amount over/(Under) Tax Cap:	(10,454)	(10,454)	-0.8%

GENERAL FUND TAX RATE CALCULATION

ALL OTHER PARCELS Taxable Assessed Valuation	\$	190,749,445	A	342,156
Other Adjustments:			B	
Combined Assessed Valuation =		\$ 190,749,445	C	

BUDGET	Budgeted Expenditures A960 =	\$	2,171,322		
	Plus Other Budgetary Provisions A962 =	\$	125,000		
	Less: Est. Revenues (Excluding Tax and PILOT) =	\$	(1,314,406)		Forecast Balance End of Current Year
	Less: Appropriated UNRESERVED Fund Balance A599 =	\$	(270,000)	-23%	\$ 1,190,235
	Less: Appropriated RESERVES Balance A511 =	\$	-	0%	\$ 689,562
	Less PILOT Payments =	\$	(4,235)		
	Taxes =	\$	707,680	D	\$ 1,879,797

CALCULATIONS:

D/(C/1,000) = TAX RATE PER THOUSAND	\$	3.63 = 2016-17
2017-18 TAX RATE:	\$	3.710
	E	102.2% of prior year

A1001 REAL PROPERTY TAXES:					
	<i>A/1,000</i>	X		<i>E</i>	
\$ 190,749,445		X	\$ 3.7100	=	\$ 707,680
					G

GENERAL FUND

		Tax Rate	\$ 3.56	\$ 3.63	\$ 3.63	Assessed Value:		\$ 190,749,445	3.7100
ACCOUNT CODE	Assessed Value	BUDGET			BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE	
		2015-16	2016-17	Projected 2016-17	2017-18	2017-18	2017-18	2017-18	
	186,563,142	188,813,302	188,813,302		190,749,445	190,749,445	190,749,445	190,749,445	
REVENUE:									
Real Property Taxes	A1001	666,300	685,392	666,300	707,680		707,680.0	\$ 3.71	
Total RP Taxes		666,300	685,392	666,300	707,680	-	707,680.0	\$ 3.71	
Payment in Lieu of Taxes	A1081	4,235	4,235	4,235	4,235		4,235.0	\$ 0.02	
Penalties on Taxes	A1090	3,925	4,000	4,649	4,000		4,000.0	\$ 0.02	
Total RP Tax Items		8,160	8,235	8,884	8,235	-	8,235.0	\$ 0.04	
Sales Tax	A1120	871,594	860,000	873,708	860,000		870,000.0	\$ 4.56	
CATV Franchise	A1170	48,512	47,700	47,700	47,700		47,700.0	\$ 0.25	
Total Non Prop. Tax Items		920,106	907,700	921,408	907,700	-	917,700.0	\$ 4.81	
Treasurer's Fees	A1230	1,092	800	867	800		800.0	\$ 0.00	
Safety Inspection Fees	A1560	21,750	7,500	8,500	7,500		7,500.0	\$ 0.04	
Other Health Income	A1689	-	-	-	-		-	\$ -	
Public Works Services	A1710	2,474	4,000	4,000	4,000		4,000.0	\$ 0.02	
Recreation Fees	A2001	12,150	3,000	3,150	3,000		1,500.0	\$ 0.01	
Zoning Fees	A2110	4,148	2,000	1,115	2,000		2,000.0	\$ 0.01	
Planning Fees	A2115	745	3,000	1,015	3,000		1,500.0	\$ 0.01	
Refuse & Garbage Charges	A2130.000	-	-	-	-		-	\$ -	
Refuse/ Resid Sales	A2130.100	892	750	1,518	750		750.0	\$ 0.00	
Refuse/Resid Misc(Monroe Co)	A2130.101	7,387	3,500	3,367	3,500		3,500.0	\$ 0.02	
Refuse/Bulk Sales	A2130.102	1,118	1,200	1,878	1,200		1,200.0	\$ 0.01	
Toter Sales	A2130.103	36,850	4,000	6,565	4,000		2,000.0	\$ 0.01	
Refuse/Comm Sales	A2130.200	32,212	32,400	33,150	32,400		32,400.0	\$ 0.17	
Refuse/Comm Penalties	A2130.201	53	40	45	40		40.0	\$ 0.00	
Refuse/Comm Sales (Trucks)	A2130.202	73	-	-	-		-	\$ -	
Recycling Charges	A2131	71,779	70,304	70,107	62,217		62,217.0	\$ 0.33	
Recycling - Blue Bins	A2131.100	150	100	81	100		100.0	\$ 0.00	
Total Departmental Income		192,873	132,594	135,358	124,507		119,507.0	\$ 0.63	
Interest Earnings	A2401	1,035	600	608	600		600.0	\$ 0.00	
Recycle Reserve Interest Earnings	A2401R REC	59	60	73	75		75.0	\$ 0.00	
RESERVE Interest Earnings	A2401R	682	604	655	614		614.0	\$ 0.00	
Rental of Real Property / Telecom	A2410.100	28,685	29,000	33,869	29,000		29,000.0	\$ 0.15	
Total Use of Money & Property		30,461	30,264	35,205	30,289	-	30,289	\$ 0.16	
Licenses	A2545	865	500	500	500		500	\$ 0.00	
Permits	A2590	28,132	8,000	8,793	8,000		8,000	\$ 0.04	
Total Licenses & Permits		28,997	8,500	9,293	8,500	-	8,500	\$ 0.04	
Fines/Forfeited Bail	A2610	975	400	830	400		400	\$ 0.00	

GENERAL FUND

Tax Rate		\$ 3.56	\$ 3.63	\$ 3.63	Assessed Value:		\$ 190,749,445	3.7100
ACCOUNT CODE	2015-16	BUDGET		BUDGET O&M 2017-18	BUDGET MEE 2017-18	BUDGET Total 2017-18	TAX RATE 2017-18	
		2016-17	Projected 2016-17					
TOTAL FINES	975	400	830	400	-	400	\$ 0.00	
Sales of Scrap A2650	1,213	1,500	2,177	1,500		1,500	\$ 0.01	
Sales of Recycle Scrap A2651 Rec	1,692	1,300	500	500		500	\$ 0.00	
Sales of Real Property A2660	-	-	-	-		-	\$ -	
Sales of Equipment A2665	63,491	109,500	109,500	-	102,593	102,593	\$ 0.54	
Insurance Recoveries A2680	-	-	-	-		-	\$ -	
Total Sale of Prop. & Compensation	66,396	112,300	112,177	2,000	102,593	104,593	\$ 0.55	
Refunds/Prior Years' Expense A2701	8,603	-	-	-		-	\$ -	
Gifts & Donations A2705	3,150	3,050	3,050	3,050		3,050	\$ 0.02	
Unclassified Miscellaneous A2770	-	-	-	-		-	\$ -	
Total Miscellaneous	11,753	3,050	3,050	3,050	-	3,050	\$ 0.02	
State Aid/Revenue Sharing A3001	29,005	29,005	29,005	29,005		29,005	\$ 0.15	
State Aid/Mortgage Tax A3005	31,299	32,000	30,053	32,000		32,000	\$ 0.17	
State Aid/Other A3089	10,944	-	2,041	-		-	\$ -	
State Aid/CHIPS A3501	53,176	106,270	65,362	-	65,362	65,362	\$ 0.34	
State Aid/Parks A3891	500	-	-	-		-	\$ -	
Total State Aid	124,924	167,275	126,461	61,005	65,362	126,367	\$ 0.66	
Federal Aid A4089.100	-	-	-	-		-	\$ -	
TOTAL FEDERAL AID	-	-	-	-	-	-	\$ -	
Interfund Transfers A5031	-	8,038	8,038	-		-	\$ -	
Interfund Transfers	-	-	-	-		-	\$ -	
Total Interfund Transfers	-	8,038	8,038	-	-	-	\$ -	
Serial Bonds A5710	-	-	-	-		-	\$ -	
Total Serial Bonds	-	-	-	-	-	-	\$ -	
TOTAL REVENUES & TAXES	2,050,945	2,063,748	2,027,004	1,853,366	167,955	2,026,321	\$ 10.62	
	1,997,716	1,957,438	1,961,597	1,853,326	102,593	1,960,919	\$ 10.28	
Total Revenues Excluding Property Tax:(Includes PILOT)	1,384,645	1,378,356	1,360,704	1,145,686	167,955	1,318,641	\$ 6.91	
Total Revenues Excluding Property Tax:& PILOT	1,380,410	1,374,121	1,356,469	1,141,451	167,955	1,314,406	\$ 6.89	
Total Revenues Excl Property Tax, PILOT & Recycle Reven	1,311,115	1,302,457	1,285,789	1,078,659	167,955	1,251,614	\$ 6.56	

GENERAL FUND

		Tax Rate	\$	3.56	\$	3.63	\$	3.63	Assessed Value:	\$	190,749,445	3.7100
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18				
EXPENSES:												
BOARD OF TRUSTEES												
Salary	A1010.100	8,868	9,459	9,459	9,459	9,459	9,459		9,459	\$	0.05	
Equip/Capital	A1010.200	-	-	-	-	-	-	5,800	5,800	\$	0.03	
Contractual	A1010.400	2,042	2,000	3,000	4,000	4,000		4,000	4,000	\$	0.02	
TOTAL BOARD OF TRUSTEES		10,910	11,459	12,459	13,459	13,459	5,800		19,259	\$	0.10	
MAYOR												
Salary	A1210.100	4,207	4,207	4,207	4,207	4,207	4,207		4,207	\$	0.02	
Equip/Capital	A1210.200	-	-	-	-	-	-		-	\$	-	
Contractual	A1210.400	1,734	2,500	2,500	2,500	2,500		2,500	2,500	\$	0.01	
TOTAL MAYOR		5,941	6,707	6,707	6,707	6,707	-		6,707	\$	0.04	
CLERK & TREASURER												
Salary	A1325.100	95,218	126,132	126,132	130,873	130,873			130,873	\$	0.69	
Equip/Capital	A1325.200	-	-	-	-	-			-	\$	-	
Contractual	A1325.400	25,361	27,000	23,226	27,000	27,000			27,000	\$	0.14	
Office Supplies	A1325.401	2,981	3,000	2,531	3,000	3,000			3,000	\$	0.02	
Legal Advertising	A1325.402	905	1,500	578	1,200	1,200			1,200	\$	0.01	
Records Management	A1325.403	-	1,000	-	1,000	1,000			1,000	\$	0.01	
Incentive Zoning	A1325.404	-	-	-	-	-			-	\$	-	
TOTAL CLERK-TREASURER		124,465	158,632	152,467	163,073	163,073	-		163,073	\$	0.85	
LAW - Contractual & other	A1420.400	6,558	21,000	8,682	21,000	21,000			21,000	\$	0.11	
TOTAL LAW		6,558	21,000	8,682	21,000	21,000	-		21,000	\$	0.11	
ENGINEERING - Contractual & other	A1440.400	13,456	21,500	5,501	21,500	21,500			21,500	\$	0.11	
TOTAL ENGINEERING		13,456	21,500	5,501	21,500	21,500	-		21,500	\$	0.11	
ELECTION	A1450.400	-	500	500	-	-			-	\$	-	
TOTAL ELECTIONS		-	500	500	-	-	-		-	\$	-	
PUBLIC WORKS												
Salary	A1490.100	87,747	78,287	78,287	80,009	80,009			80,009	\$	0.42	
Equip/Capital	A1490.200	-	-	-	-	-			-	\$	-	
Contractual	A1490.400	1,505	1,800	1,269	1,800	1,800			1,800	\$	0.01	
Safety Program	A1490.401	1,714	3,000	2,410	3,000	3,000			3,000	\$	0.02	
Clothing Allowance	A1490.402	2,315	4,000	2,785	3,000	3,000			3,000	\$	0.02	
DPW Office Supplies	A1490.403	193	700	371	400	400			400	\$	0.00	
TOTAL PUBLIC WORKS		93,474	87,787	85,122	88,209	88,209	-		88,209	\$	0.46	
SHARED BUILDINGS												
Salary	A1620.100	98	1,449	1,449	1,515	1,515			1,515	\$	0.01	

GENERAL FUND

		Tax Rate	\$	3.56	\$	3.63	\$	3.63	Assessed Value:	\$	190,749,445	3.7100
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18				
Equip/Capital	A1620.200	10,551	1,200	1,000	-	8,000	8,000	\$	0.04			
Contractual	A1620.400	18,982	19,000	19,000	19,000		19,000	\$	0.10			
TOTAL SHARED BUILDINGS		29,631	21,649	21,449	20,515	8,000	28,515	\$	0.15			
CENTRAL GARAGE												
Salary	A1640.100	8,617	16,116	16,116	16,823		16,823	\$	0.09			
Equip/Capital	A1640.200	6,411	1,200	1,200	9,720		9,720	\$	0.05			
Contractual	A1640.400	12,887	13,000	13,007	14,500		14,500	\$	0.08			
Tools/Hardware	A1640.401	47	3,000	1,500	2,000		2,000	\$	0.01			
Consumable Supplies	A1640.402	2,211	3,000	1,826	2,500		2,500	\$	0.01			
Utilities	A1640.403	7,342	10,000	8,355	9,000		9,000	\$	0.05			
TOTAL CENTRAL GARAGE		37,515	46,316	42,004	54,543	-	54,543	\$	0.29			
CENTRAL COMMUNICATIONS												
Equip/Capital	A1650.200	-	800	-	800		800	\$	0.00			
Contractual & Other	A1650.400	13,546	20,000	17,244	18,000		18,000	\$	0.09			
TOTAL CENTRAL COMMUNICATIONS		13,546	20,800	17,244	18,800	-	18,800	\$	0.10			
CENTRAL DATA PROCESSING												
Equip/Capital	A1680.200	424	9,000	9,000	4,000	-	4,000	\$	0.02			
Geographic Information System	A1680.213	-	-	-	-		-	\$	-			
Contractual	A1680.400	11,157	15,000	18,450	15,000		15,000	\$	0.08			
TOTAL DATA PROCESSING		11,581	24,000	27,450	19,000	-	19,000	\$	0.10			
INSURANCE												
Public Officials/Bonds	A1910.400	-	-	-	-		-	\$	-			
SMP/Auto/Umbrells	A1910.402	23,214	23,040		26,824		26,824	\$	0.14			
Crime	A1910.403	-	-	-	-		-	\$	-			
TOTAL INSURANCE		23,214	23,040	-	26,824	-	26,824	\$	0.14			
MUNIC ASSOCIATION DUES												
	A1920.400	2,050	2,050	2,050	2,100		2,100	\$	0.01			
TOTAL MUNI. DUES		2,050	2,050	2,050	2,100	-	2,100	\$	0.01			
Land Purchase/Right of Way												
	A1940.400	950	-	-	-		-	\$	-			
TOTAL LAND PURCHASE		950	-	-	-	-	-	\$	-			
TAXES/VILLAGE PROPERTY												
	A1950.400	628	1,800	1,000	1,800		1,800	\$	0.01			
TOTAL TAXES		628	1,800	1,000	1,800	-	1,800	\$	0.01			
MISCELLANEOUS PAY												
Vacation and Sick Pay	A1989.100	68,392	58,413	70,000	58,368		58,368	\$	0.31			
Longevity Pay	A1989.101	-	-	-	7,692		7,692	\$	0.04			
TOTAL MISCELLANEOUS PAY		68,392	58,413	70,000	66,060	-	66,060	\$	0.35			
GRANT WRITING												
	A1989.400	-	-	-	-		-	\$	-			
TOTAL GRANT WRITING		-	-	-	-	-	-	\$	-			

GENERAL FUND

		Tax Rate	\$	3.56	\$	3.63	\$	3.63	Assessed Value:	\$	190,749,445	3.7100
ACCOUNT CODE		2015-16	BUDGET 2016-17	Projected 2016-17	BUDGET O&M 2017-18	BUDGET MEE 2017-18	BUDGET Total 2017-18	TAX RATE 2017-18				
CONTINGENCY	A1990.400	-	10,000	-	-	-	-	-				
	<i>Maximum Contingency:</i>	<i>173,977</i>	<i>212,352</i>	<i>197,382</i>	<i>175,253</i>	-	<i>175,253</i>	<i>0.92</i>				
GENERAL GOVERNMENT SUPPORT		442,311	515,653	452,635	523,590	13,800	537,390	2.82				
TRAFFIC CONTROL												
Salary	A3310.100	-	-	-	-	-	-	-				
Equip/Capital	A3310.200	-	-	-	-	-	-	-				
Contractual	A3310.400	-	-	-	-	-	-	-				
TOTAL TRAFFIC CONTROL		-	-	-	-	-	-	-				
EMERGENCY PREPAREDNESS												
Contractual (T. Ogden)	A3410.404	-	-	-	-	-	-	-				
TOTAL EMERGENCY PREPAREDNESS		-	-	-	-	-	-	-				
SAFETY INSPECTION												
Salary	A3620.100	15,502	17,878	17,878	18,057	-	18,057	0.09				
Equip/Capital	A3620.200	-	-	-	-	-	-	-				
Contractual	A3620.400	38,848	37,500	38,100	38,380	-	38,380	0.20				
Vehicle Repairs	A3620.401	-	400	400	400	-	400	0.00				
TOTAL SAFETY INSPECTION		54,350	55,778	56,378	56,837	-	56,837	0.30				
TOTAL PUBLIC SAFETY		54,350	55,778	56,378	56,837	-	56,837	0.30				
PUBLIC HEALTH - Contractual	A4010.400	1,188	1,500	1,096	1,500	-	1,500	0.01				
TOTAL PUBLIC HEALTH		1,188	1,500	1,096	1,500	-	1,500	0.01				
TOTAL PUBLIC HEALTH		1,188	1,500	1,096	1,500	-	1,500	0.01				
HIGHWAYS												
Salary	A5110.100	76,831	84,860	84,860	77,258	-	77,258	0.41				
Equip/Capital	A5110.200	67,814	212,560	212,560	3,500	204,313	207,813	1.09				
Contractual	A5110.400	47,638	121,000	121,000	54,000	53,505	107,505	0.56				
Equip/Vehicle Repairs	A5110.401	6,036	8,500	8,277	8,000	-	8,000	0.04				
Road Materials	A5110.402	91,732	73,000	53,080	35,000	75,800	110,800	0.58				
Paver 2005 Update/MRB	A5110.403	-	2,500	800	1,000	-	1,000	0.01				
TOTAL HIGHWAYS		290,051	502,420	480,577	178,758	333,618	512,376	2.69				
SNOW REMOVAL												
Salary	A5142.100	44,370	38,184	38,184	37,440	-	37,440	0.20				
Equip/Capital	A5142.200	1,542	1,800	1,800	1,800	6,700	8,500	0.04				
Contractual	A5142.400	4,661	12,000	10,000	10,000	-	10,000	0.05				
Equip/Vehicle Repairs	A5142.401	11,249	9,000	9,000	9,000	-	9,000	0.05				
De-Icing Materials	A5142.402	13,542	12,000	12,000	12,000	-	12,000	0.06				
TOTAL SNOW REMOVAL		75,364	72,984	70,984	70,240	6,700	76,940	0.40				

GENERAL FUND

		Tax Rate	\$	3.56	\$	3.63	\$	3.63	Assessed Value:	\$	190,749,445	3.7100
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18				
STREET LIGHTING												
Salary	A5182.100		-	-					-	\$	-	
Equip/Capital	A5182.200		-	-			-		-	\$	-	
Contractual	A5182.400	31,277	28,868	26,910	25,000				25,000	\$	0.13	
TOTAL STREETLIGHTING		31,277	28,868	26,910	25,000				25,000	\$	0.13	
SIDEWALKS												
Salary	A5410.100	732	11,947	18,947	12,224				12,224	\$	0.06	
Equip/Capital	A5410.200	-	-	-					-	\$	-	
Contractual	A5410.400	1,187	5,500	4,781	10,000				10,000	\$	0.05	
TOTAL SIDEWALKS		1,919	17,447	23,728	22,224				22,224	\$	0.12	
OFF-STREET PARKING												
Salary	A5650.100	-	2,515	2,515	2,641				2,641	\$	0.01	
Equip/Capital	A5650.200	-	-	-			6,500		6,500	\$	0.03	
Contractual	A5650.400	1,875	4,500	3,874	4,000				4,000	\$	0.02	
TOTAL OFF-STREET PARKING		1,875	7,015	6,389	6,641		6,500		13,141	\$	0.07	
Transportation		400,486	628,734	608,588	302,863		346,818		649,681	\$	3.41	
ECONOMIC DEVELOPMENT												
Salary	A6410.100		-	-					-	\$	-	
Contractual	A6410.400	1,000	1,500	-	1,500				1,500	\$	0.01	
TOTAL ECONOMIC DEV		1,000	1,500	-	1,500		-		1,500	\$	0.01	
Economic Development		1,000	1,500	-	1,500		-		1,500	\$	0.01	
PARKS												
Salary	A7110.100	29,175	36,693	36,693	36,878				36,878	\$	0.19	
Equip/Capital	A7110.200	50,057	8,038	8,038	2,150		15,500		17,650	\$	0.09	
Contractual	A7110.400	18,229	25,000	19,325	21,000				21,000	\$	0.11	
Equipment Repair	A7110.401	1,935	5,000	2,805	3,000				3,000	\$	0.02	
Plants & Flowers	A7110.402	1,181	2,500	2,500	2,500				2,500	\$	0.01	
TOTAL PARKS		100,577	77,231	69,361	65,528		15,500		81,028	\$	0.42	
JOINT YOUTH PROJECTS												
TOTAL JOINT YOUTH PROJECTS		-	-	-	-		-		-	\$	-	
HISTORIAN												
TOTAL HISTORIAN		488	1,000	1,000	1,000		-		1,000	\$	0.01	
CELEBRATIONS												
Trolley/Contractual	A7520.400	5,740	5,300	6,000	6,000				6,000	\$	0.03	
Celebrations - Salary	A7550.100	7,010	5,880	5,880	5,538				5,538	\$	0.03	
Celebrations - Contractual	A7550.400	15,266	20,000	21,000	21,000				21,000	\$	0.11	
TOTAL CELEBRATIONS		28,016	31,180	32,880	32,538		-		32,538	\$	0.17	

GENERAL FUND

		Tax Rate	\$	3.56	\$	3.63	\$	3.63	Assessed Value:	\$	190,749,445	3.7100
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18				
Total Culture & Recreation			129,081	109,411	103,241	99,066	15,500	114,566	\$ 0.60			
ZONING												
Salary	A8010.100	2,621	3,181	3,181	3,252			3,252	\$ 0.02			
Contractual	A8010.400	2,049	5,000	2,500	5,000			5,000	\$ 0.03			
TOTAL ZONING		4,670	8,181	5,681	8,252	-	8,252	\$ 0.04				
PLANNING												
Salary	A8020.100	5,400	4,021	4,021	4,137			4,137	\$ 0.02			
Contractual	A8020.400	2,462	5,000	2,000	5,000			5,000	\$ 0.03			
TOTAL PLANNING		7,862	9,021	6,021	9,137	-	9,137	\$ 0.05				
REFUSE												
Salary	A8160.100	86,780	78,230	78,230	75,410			75,410	\$ 0.40			
Equip/Capital	A8160.200	29,975	6,500	6,500	7,600			7,600	\$ 0.04			
Contractual	A8160.400	7,858	19,000	16,971	17,500			17,500	\$ 0.09			
Resid Tipping Fees	A8160.401	38,419	40,000	40,000	40,000			40,000	\$ 0.21			
Comm Tipping Fees	A8160.402	23,880	24,000	19,662	20,000			20,000	\$ 0.10			
Equip/Vehicle Repairs	A8160.403	5,625	12,000	7,565	8,000			8,000	\$ 0.04			
Dumpsters	A8160.404	1,112	2,500	2,500	2,500			2,500	\$ 0.01			
TOTAL REFUSE		193,649	182,230	171,428	171,010	-	171,010	\$ 0.90				
RECYCLING												
Salary	A8161.100	31,757	31,764	31,764	31,892			31,892	\$ 0.17			
Equip/Capital	A8161.200	-	5,800	-	-			-	\$ -			
Contractual	A8161.400	8,983	20,000	12,776	12,000			12,000	\$ 0.06			
Equip/Vehicle Repairs	A8161.401	2,035	5,000	6,493	4,000			4,000	\$ 0.02			
TOTAL RECYCLING		42,775	62,564	51,033	47,892	-	47,892	\$ 0.25				
STREET CLEANING												
Salary	A8170.100	5,276	12,577	12,577	12,647			12,647	\$ 0.07			
Salary/Leaf Pick-up	A8170.101	15,781	24,590	24,590	18,517			18,517	\$ 0.10			
Equip/Capital	A8170.200	-	-	-	-			-	\$ -			
Contractual	A8170.400	1,088	4,000	4,000	4,000			4,000	\$ 0.02			
Equip/Vehicle Repairs	A8170.401	1,780	4,000	3,463	4,000			4,000	\$ 0.02			
TOTAL STREET CLEANING		23,925	45,167	44,630	39,164	-	39,164	\$ 0.21				
DRAINAGE												
Salary	A8540.100	35,080	34,776	34,776	29,911			29,911	\$ 0.16			
Equip/Capital	A8540.200	-	-	-	-			-	\$ -			
Contractual	A8540.400	5,777	31,075	9,018	25,000		4,000	29,000	\$ 0.15			
Contractual (MS Permit NYS)	A8540.401	242	5,000	5,004	5,000			5,000	\$ 0.03			
TOTAL DRAINAGE		41,099	70,851	48,798	59,911	4,000	63,911	\$ 0.34				

GENERAL FUND

		Tax Rate	\$	3.56	\$	3.63	\$	3.63	Assessed Value:	\$	190,749,445	3.7100
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE		
		2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18				
SHADE TREES												
Salary	A8560.100	-	3,567	3,567	3,699			3,699	\$	0.02		
Equip/Captial	A8560.200	-	-	-				-	\$	-		
Contractual	A8560.400	15,709	40,000	33,117	30,000			30,000	\$	0.16		
TOTAL SHADE TREES		15,709	43,567	36,684	33,699			33,699	\$	0.18		
Total Home & Community Services		329,689	421,581	364,275	369,065		4,000	373,065	\$	1.96		
EMPLOYEE BENEFITS												
Retirement	A9010.800	115,088	99,981	99,980	99,022			99,022	\$	0.52		
Social Security	A9030.800	47,197	51,885	51,885	51,313			51,313	\$	0.27		
Workers Compensation	A9040.800	34,978	35,700	37,637	38,320			38,320	\$	0.20		
Unemployment Insurance	A9050.800	-	2,384	-	5,269			5,269	\$	0.03		
Disability Insurance	A9055.800	89	183	323	184			184	\$	0.00		
Hospital/Medical Insurance	A9060.800	152,689	174,897	174,897	189,034			189,034	\$	0.99		
Dental Plan	A9060.801	6,061	12,035	12,035	12,663			12,663	\$	0.07		
Accrued Benefits	A9189.801	-	-	-	-			-	\$	-		
Small Medical Claims PLUS	A9189.802	295	1,333	-	1,341			1,341	\$	0.01		
CDL/EAP Programs	A9189.803	623	962	850	968			968	\$	0.01		
TOTAL EMPLOYEE BENEFITS		357,020	379,360	377,607	398,114			398,114	\$	2.09		
SERIAL BONDS												
Principal	A9710.600	142,300	37,300	37,300	37,300			37,300	\$	0.20		
Interest	A9710.700	7,225	2,600	2,600	1,369			1,369	\$	0.01		
TOTAL BONDS		149,525	39,900	39,900	38,669			38,669	\$	0.20		
BOND ANTICIPATION NOTES												
Principal - Recycle	A9730.600	-	-	-	-			-	\$	-		
Principal - Streets	A9730.600	-	-	-	-			-	\$	-		
Interest - Recycle	A9730.700	-	-	-	-			-	\$	-		
Interest - Streets	A9730.700	-	-	-	-			-	\$	-		
TOTAL BANs		-	-	-	-			-	\$	-		
Total Debt Service		149,525	39,900	39,900	38,669			38,669	\$	0.20		
INTERFUND TRANSFERS												
Capital Fund	A9950.900	24,640	10,000	10,000	-			-	\$	-		
Other		-	-	-	-			-	\$	-		
TOTAL INTERFUND TRANSFERS		24,640	10,000	10,000	-			-	\$	-		
Prior Year Expense Acct	A9997.9	-	-	-	-			-	\$	-		
Total Prior Year Expenses		-	-	-	-			-	\$	-		
TOTAL EXPENSES		1,889,290	2,163,417	2,013,720	1,791,204		380,118	2,171,322	\$	11.38		
		1,889,290	2,163,417	2,013,720	1,791,204		380,118	2,171,322	\$	11.38		

GENERAL FUND

Tax Rate		\$ 3.56	\$ 3.63	\$ 3.63	Assessed Value:		\$ 190,749,445	3.7100
ACCOUNT CODE	BUDGET		Projected	BUDGET O&M	BUDGET MEE	BUDGET Total	TAX RATE	
	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2017-18	
	1,889,290	2,163,417	2,013,720	1,791,204	380,118	2,171,322	\$	11.38
	-	-	-	-	-	-	\$	-
Beginning Fund Balance	1,704,858	1,678,720	1,866,513	1,879,797		1,879,797	\$	9.85
TOTAL REVENUES & TAXES	2,050,945	2,063,748	2,027,004	1,853,366	167,955	2,026,321	\$	10.62
TOTAL EXPENSES	1,889,290	2,163,417	2,013,720	1,791,204	380,118	2,171,322	\$	11.38
CHANGE FROM YEARS OPERATIONS	161,655	(99,669)	13,284	62,162	(212,163)	(145,001)	\$	(0.76)
Adjustments						-		
RESERVE BALANCE	670,808	656,726	689,562	815,251		815,251		
OPERATING BALANCE	1,195,705	922,325	1,190,235	1,126,708		919,545		
Ending Fund Balance	1,866,513	1,579,051	1,879,797	1,941,959		1,734,796		

SEWER RATE CALCULATION WORKSHEET

		Appropriations			
TOTAL SEWER FUND		\$	976,773		
CAPITAL UNITS:			<u>Connections</u>	<u>Rate/Unit</u>	
Sewer Debt Service	\$	471,968			Projected Prior Year End: 2016-17
Less Transfer from Debt Svc Fund *	\$	-			
Less Appropriated Fund Balance *	\$	(47,485)			
= Cost Born by Capital Unit Charge	\$	424,483	2,991	\$ 141.920	
O&M Costs:					
Cost other than Debt	\$	504,805			
PLUS Budgetary Provision for Reserves	\$	15,000			
LESS Revenue other than Unit Chgs and *	\$	(93,518)			
LESS Appropriated Fund Balance	\$	-	0%		446,465 ← Unreserved
LESS Appropriated RESERVE	\$	-	0%		411,495 ← Reserved
					857,960 Ending Fund Balance
			<u>M Gallons</u>		
Cost borne by O&M Unit Charge	\$	426,287	144,504	\$ 2.950	\$ 2.94
		Average	48	\$ 142.52	\$ 142.04
ESTIMATED COMBINED SEWER BILL PER HOMEOWNER		\$	284.44	\$ 282.00	\$ 2.44
					Incr/(Decr)
					0.9%

Account Breakdown:		<u>O&M Units</u>	<u>O&M Charges</u>	<u>Capital Units</u>	<u>Capital Charges</u>	<u>Total</u>	<u>Budget Link</u>
G2120.000	Village Customers	85,353	\$ 251,791	1,836	260,565	\$ 512,356	512,356
G2374.200	Spencerport Schools	6,370	\$ 18,792	103	14,618	\$ 33,410	33,410
G2374.300	Lifetime Assistance	243	\$ 717	4	568	\$ 1,285	1,285
G2374.100	Town of Ogden	52,538	\$ 154,987	1,048	148,732	\$ 303,719	303,719
Total		144,504	\$ 426,287	2,991	\$ 424,483	\$ 850,770	\$ 850,770

SEWER FUND

		Village User Combined Bill	\$ 284	\$ 280	\$ 280			BUDGET Total
		\$	2.93	\$ 2.94	\$ 2.94			\$ 284
		\$		\$				\$ 2.95
ACCOUNT CODE		ACTUAL	BUDGET	PROJECTED	BUDGET O&M	BUDGET MEE	BUDGET Total	
		2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	
REVENUES								
Resident O&M Use fee & Capital Char	G2120	507,292	503,653	502,113	512,356		512,356	
Sewer Charges	G2122	16,000	5,000	25,275	5,000		5,000	
Interest on Sewer Rents	G2128	4,953	4,500	3,172	4,500		4,500	
TOTAL DEPARTMENTAL INCOME		\$ 528,245	\$ 513,153	530,560	521,856	-	521,856	
Town O&M Use fee & Capital Charges	G2374.100	301,847	300,584	300,584	303,719		303,719	
School O&M Use fee & Capital Charge	G2374.200	38,072	37,918	37,917	33,410		33,410	
Lifetime O&M Use fee & Capital Charge	G2374.300	1,782	1,656	1,714	1,285		1,285	
St Johns	G2374.400	-	-	-				
TOTAL INTERGOVERNMENTAL CHARGES		\$ 341,701	\$ 340,158	340,215	338,414	-	338,414	
Interest Earnings	G2401	532	413	308	413		413	
Capital Reserve Interest	G2401.3	172	173	173	173		173	
Equipment Reserve Interest	G2401.4	182	178	229	239		239	
Sale of Equipment	G2665	63,054	84,920	84,920	-	83,193	83,193	
Refund Prior Year's Expense	G2701	-	-	-	-		-	
Miscellaneous Revenue	G2770	1,712	-	-	-		-	
State Aid	G3089	-	-	-	-		-	
ALL OTHER		\$ 65,652	\$ 85,684	\$ 85,630	825	83,193	84,018	
Transfer from Capital or other Fund	G5031	-	-	-	-		-	
Premiums - Capital Project	G5050	-	-	-	-		-	
Interest Earnings - Capital Proj.	G5050	-	-	-	-		-	
TOTAL TRANSFERS		\$ -	\$ -	-	-	-	-	
Transfers from Debt Service	G5730.204	-	-	-	-		-	
TOTAL PROCEEDS OF OBLIGATIONS		\$ -	\$ -	\$ -	-	-	-	
TOTAL REVENUES		\$ 935,597	\$ 938,995	956,405	861,095	83,193	944,288	
		\$ 935,597	\$ 938,995	\$ 956,405	\$ 861,095	\$ 83,193	\$ 944,288	
EXPENSES								
INSURANCE								
Public Officials/Bonds	G1910.400	-	-	-	-		-	
SMP/Auto/Umbrella	G1910.402	5,433	5,425	5,433	5,936		5,936	
Crime	G1910.403	-	-	-	-		-	
TOTAL INSURANCE		\$ 5,433	\$ 5,425	\$ 5,433	5,936	-	5,936	

SEWER FUND

Village User Combined Bill							BUDGET Total	
	\$	284	\$	280	\$	280	\$	284
	\$	2.93	\$	2.94	\$	2.94	\$	2.95
ACCOUNT CODE	ACTUAL 2015-16	BUDGET 2016-17	PROJECTED 2016-17	BUDGET O&M 2017-18	BUDGET MEE 2017-18	BUDGET Total 2017-18		
Land Purchase (Right of Way)	-	500	500	-			-	
Taxes on Village Property	841	1,000	1,349	1,000			1,000	
TAXES/VILLAGE PROPERTY G1950.400	\$ 841	\$ 1,000	\$ 1,349	\$ 1,000			1,000	
Salary - Vacation & Sick Time	G1989.100 9,511	13,177	13,177	12,736			12,736	
Longevity Pay	G1989.101 -	-	-	1,436			1,436	
Vacation & Sick Time G1989.100	\$ 9,511	\$ 13,177	\$ 13,177	14,172			14,172	
CONTINGENCY G1990.400	\$ -	\$ 2,210	93,166	77,625			77,625	
	90,420	93,166	Maximum Contin	77,625			77,625	
GENERAL GOVERNMENT SUPPORT	\$ 15,785	\$ 21,812	\$ 19,959	21,108			21,108	
ADMINISTRATION								
Salary	G8110.100 39,227	45,979	45,979	47,536			47,536	
Equip/Capital	G8110.200 2,370	2,000	2,000	2,000	4,000		6,000	
Contractual	G8110.400 9,731	12,000	12,155	12,000			12,000	
Office Supplies	G8110.401 1,638	500	923	1,000			1,000	
Administration Engineering	G8110.402 -	-	-	-			-	
TOTAL ADMINISTRATION	\$ 52,966	\$ 60,479	\$ 61,057	62,536	4,000		66,536	
SANITARY SEWER								
Salary	G8120.100 93,298	89,354	89,354	88,124			88,124	
Equip/Capital	G8120.200 126,400	148,860	148,860	-	196,527		196,527	
Contractual	G8120.400 40,489	48,292	43,636	42,413			42,413	
Safety Program	G8120.404 461	2,000	1,814	2,000			2,000	
TOTAL SANITARY SEWER	\$ 260,648	\$ 288,506	\$ 283,664	132,537	196,527		329,064	
SEWAGE TREATMENT								
Salary Sewage Treatment	G8130.100 -	-	-	-			-	
Capital CM & engr	G8130.200 -	-	-	-			-	
Pure Waters Fees	G8130.402 -	-	-	-			-	
TOTAL SEWAGE TREATMENT	\$ -	\$ -	\$ -	-	-	-	-	
TOTAL HOME & COMMUNITY SERVICES	\$ 313,614	\$ 348,985	\$ 344,721	195,073	200,527		395,600	
EMPLOYEE BENEFITS								
Retirement	G9010.800 26,935	20,830	25,711	21,913			21,913	
Social Security	G9030.800 12,887	11,359	11,359	11,352			11,352	
Worker's Compensation	G9040.800 8,449	7,800	7,800	8,480			8,480	
Unemployment Insurance	G9050.800 -	1,144	-	1,166			1,166	

SEWER FUND

Village User Combined Bill						BUDGET Total
	\$	284	\$	280	\$	280
	\$	2.93	\$	2.94	\$	2.94
ACCOUNT CODE	ACTUAL 2015-16	BUDGET 2016-17	PROJECTED 2016-17	BUDGET O&M 2017-18	BUDGET MEE 2017-18	BUDGET Total 2017-18
Disability Insurance	G9055.800	-	40	40	41	41
Hospital/Medical	G9060.800	39,647	38,214	38,214	41,832	41,832
Dental	G9060.801	1,559	2,630	2,630	2,802	2,802
Accrued Benefits	G9189.801	-	-	-	-	-
Small Medical Claims	G9189.802	-	291	291	297	297
CDL/EAP Programs	G9189.803	363	210	210	214	214
TOTAL EMPLOYEE BENEFITS		\$ 89,842	\$ 82,518	\$ 86,255	88,097	-
SERIAL BONDS NYS SRF 50% Subsidy						
EFC-SRF Service Fee 0.25%	G9710.400	12,987	12,112	12,112	11,212	11,212
Principal	G9710.600	350,000	360,000	360,000	365,000	365,000
Interest	G9710.700	110,913	103,441	103,441	95,756	95,756
TOTAL SERIAL BOND PAYMENTS		\$ 473,900	\$ 475,553	\$ 475,553	471,968	-
BOND ANTICIPATION NOTES						
Principal	G9730.600	-	-	-	-	-
Interest	G9730.700	-	-	-	-	-
TOTAL BAN PAYMENTS		\$ -	\$ -	\$ -	-	-
INTERFUND TRANSFERS						
Debt Service Fund	G9950.900	11,060	-	-	-	-
Capital Fund	G9950.900	-	5,000	5,000	-	-
TOTAL INTERFUND TRANSFERS		\$ 11,060	\$ 5,000	\$ 5,000	-	-
TOTAL EXPENSES		\$ 904,201	\$ 933,868	\$ 931,488	776,246	200,527
		904,201	933,868	931,488	776,246	200,527
		904,201	933,868	931,488	776,246	200,527
Beginning Fund Balance		801,647	809,640	833,043	857,960	857,960
TOTAL REVENUES		935,597	938,995	956,405	861,095	83,193
TOTAL EXPENSES		904,201	933,868	931,488	776,246	200,527
CHANGE FROM YEAR'S OPERATIONS		31,396	5,127	24,917	84,849	(117,334)
Adjustments						
RESERVE		255,274	300,529	411,495	426,907	426,907
OPERATING		577,769	514,238	446,465	515,902	398,568
Ending Fund Balance		833,043	814,767	857,960	942,809	825,475

ELECTRIC FUND

ACCOUNT CODE	Prior Year			BUDGET
	2015-16	Budget 16-17	Proj. 2016-17	Budget 17-18
KWH SOLD	60,232,090	68,125,835	68,125,835	68,125,835
REVENUES				
SALES OF ELECTRICITY:				
Residential Sales - Village	E601.000 \$ 1,183,051	1,570,358	\$ 1,371,988	1,371,988
Residential Sales - Ogden	E601.100 \$ 567,805	662,237	\$ 652,960	652,960
Residential Sales - Parma	E601.200 \$ 84,353	98,104	\$ 96,975	96,975
Increase in Assessment PPAC	E601 \$ -	-	\$ -	-
Residential Sales	E601 1,835,209	2,330,699	2,121,923	2,121,923
Commercial Sales - Village	E602.000 266,095	294,453	\$ 298,699	298,699
Commercial Sales - Ogden	E602.100 54,745	63,038	\$ 61,578	61,578
Commercial Sales - Parma	E602.200 396	513	\$ 505	505
Late Charges	E602 -	-	\$ -	-
Commercial Sales	E602 321,236	358,004	360,782	360,782
Industrial Sales - Village	E603.000 629,366	669,946	\$ 670,352	670,352
Industrial Sales - Ogden	E603.100 109,982	162,017	\$ 140,218	140,218
Industrial Sales	E603 739,348	831,963	810,570	810,570
Street Lighting	E604 31,274	33,796	\$ 33,104	33,104
Other Sales to Village	E606 27,895	21,574	\$ 33,750	33,750
Security Lighting	E610 21,346	21,510	\$ 21,795	21,795
Total Sales	\$ 2,976,307	3,597,546	\$ 3,381,924	3,381,924
Other Operating Revenues:				
Rent From Property	E621 -	-	-	-
Misc Revenues	E622.0 293	5,000	5,000	5,000
Misc Revenues - CES Surcharge	E622.2			600
Total other Operating Revenues	\$ 293	5,000	\$ 5,000	5,600
TOTAL OPERATING REVENUES	\$ 2,976,601	3,602,546	\$ 3,386,924	3,387,524
Memo: Operating Revenue per KWH	\$ 0.0494	\$ 0.0529	\$ 0.0497	\$ 0.0497
Interest Income	E442. (114)	15	15	15
Miscl. Non-Operating Revenues	E444 -	-	-	-
TOTAL NON-OPERATING REVENUES	\$ (114)	15	\$ 15	15
TOTAL REVENUES	\$ 2,976,487	3,602,561	\$ 3,386,939	3,387,539
	\$ 2,976,487	\$ 3,602,561	\$ 3,386,939	\$ 3,387,539

ELECTRIC FUND

	ACCOUNT CODE	2015-16	Prior Year		BUDGET
			Budget 16-17	Proj. 2016-17	Budget 17-18
EXPENSES					
PRODUCTION					
Electricity Purchased - NYMPA	E721.000	743,022	1,099,823	1,015,815	1,015,815
Electricity Purchased - NYPA	E721.100	767,519	826,512	853,904	853,904
CES Surcharge - NYMPA	E721.200	-	-	-	600
TOTAL PRODUCTION		\$ 1,510,541	\$ 1,926,335	\$ 1,869,719	\$ 1,870,319
Memo: Production cost per KWH		\$ 0.0251	\$ 0.0283	\$ 0.0274	\$ 0.0275
Repairs/Poles, Towers and Fixtures	E736.000	2,087	2,000	6,608	2,000
DEPRECIATION Poles/Towers/Fixtures	E738.000	67,810	67,800	66,499	67,800
TOTAL MAINTENANCE POLES, TOWERS, ETC.		\$ 69,897	\$ 69,800	\$ 73,107	\$ 69,800
DISTRIBUTION					
Distrib Supervision/Eng	E741.100	17,494	15,000	10,185	15,000
Supervision Salaries	E741.101	85,579	86,424	86,424	88,338
Distribution Expense	E741.200	14,571	10,000	9,407	10,000
Distribution Labor	E741.210	33,123	7,500	31,456	7,500
Distribution Supplies	E741.220	84	2,500	3,689	2,500
Storage Battery Supplies	E741.320	-	1,000	-	1,000
Op. Overhead Distribution MEE	E741.420	-	-	-	25,000
Op. Overhead Distribution Lines	E741.420	118,778	333,626	100,556	358,626
Op. Underground Dist. Lines	E741.430	16,627	17,000	15,010	17,000
Remove/Reset Transformers	E741.440	2,130	4,000	-	4,000
Misc. Dist. Line Ops.	E741.450	70,953	35,000	35,323	35,000
Meter Supv. & Recor.	E741.510	354	4,500	1,708	4,500
Removing & Reset Meters	E741.520	9,766	5,000	4,643	5,000
Services on Consumers' Premises	E741.600	-	1,000	-	1,000
Repairs to Dist. Structures & Equip.	E742.110	-	2,000	-	2,000
Repairs to SubSta. Equip.	E742.130	45,012	5,000	4,202	5,000
Repairs/OH Dist. Conductors	E742.410	135	-	135	-
Repairs/UG Dist. Conductors	E742.510	3,898	-	2,103	-
Repairs Underground Feeder	E742.520	-	2,000	2,000	2,000
Repairs to OH Line Transformers	E742.610	150	-	-	-
Repairs Underground Line Trans.	E742.620	1,743	-	150	-
Repairs to OH Services	E742.710	1,911	3,000	2,812	3,000
Repairs to Underground Services	E742.720	999	3,000	2,918	3,000
Test Consumers' Meters	E742.810	581	4,000	3,161	4,000

ELECTRIC FUND

	ACCOUNT CODE	Prior Year			BUDGET
		2015-16	Budget 16-17	Proj. 2016-17	Budget 17-18
Repair Consumers' Meters	E742.820	-	2,000	-	2,000
DEPRECIATION Dist. Prop.	E743.000	204,874	205,560	204,787	205,560
TOTAL DISTRIBUTION		\$ 628,763	\$ 749,110	\$ 520,669	\$ 801,024
STREET LIGHTING					
Operation Overhead Signal Sys.	E751.200	-	-	-	-
Op. Overhead Street Lights	E751.210	2,611	4,000	3,169	4,000
Op. Underground Street Lights	E751.220	2,873	6,000	2,850	6,000
Repairs Overhead Street Lights	E752.100	11,578	5,000	8,268	5,000
Repairs Underground Street Lights	E752.200	6,729	4,000	6,543	4,000
DEPRECIATION Street Lights	E753.	27,538	28,304	27,268	28,304
TOTAL STREET LIGHTING		\$ 51,329	\$ 47,304	\$ 48,098	\$ 47,304
CONSUMER ACCOUNTING					
Meter Reading	E761.220	6,482	5,520	5,546	5,520
Collecting	E761.230	5,896	4,000	3,998	4,000
Consumer Billing &Acct.	E761.300	15,264	16,000	14,146	16,000
Support Salaries	E761.301	50,980	94,470	94,470	97,097
TOTAL CONSUMER ACCOUNTING		\$ 78,622	\$ 119,990	\$ 118,160	\$ 122,617
SALES					
Jobbing for Village	E772.000	-	-	-	-
TOTAL SALES		\$ -	\$ -	\$ -	\$ -
GENERAL OFFICE EXPENSE					
Board Salaries	E781.101	13,075	13,663	13,663	13,663
Administrative Salaries	E781.201	84,525	14,305	14,305	14,699
Software & Training	E781.209	-	-	-	2,500
Computer Hardware	E781.211	1,983	3,000	500	3,000
Law Department	E781.300	62	2,000	1,000	2,000
Other General Office Supplies	E781.500	15,004	15,000	15,000	15,000
Management Service (BST)	E782.000	8,800	10,000	8,800	10,000
Insurance, Injuries & Damages	E783.100	20,744	28,000	30,430	28,000
Regulatory Comm Expense	E784.000	30,430	45,000	18,748	14,078
Other General Expense Vac./Sick	E785.100	49,574	48,863	48,863	46,622
Training & Education	E785.101	85,698	58,900	81,056	58,900
State Retirement	E785.102	134,804	82,512	103,090	85,791
Social Security	E785.103	40,426	45,745	45,745	44,417
Workers Comp.	E785.104	30,994	31,500	31,500	33,200

ELECTRIC FUND

	ACCOUNT CODE	Prior Year			BUDGET
		2015-16	Budget 16-17	Proj. 2016-17	Budget 17-18
Disability Insurance	E785.105	6,150	162	162	160
Hospital & Medical Insurance	E785.106	132,165	154,321	154,321	163,777
Medical Reimbursement	E785.107	-	-	-	-
CDL/EAP Programs	E785.108	496	848	848	838
Small Medical Claims	E785.109	-	1,176	1,176	1,162
Safety/OSHA	E785.110	27,071	26,000	17,398	26,000
Unemployment Insurance	E785.111	-	4,620	-	4,565
Post Retirement Change in Liab	E785.112	36,759	30,000	30,000	30,000
Dental Plan	E785.113	5,275	10,619	10,619	10,971
Longevity Pay	E785.114	-	-	-	3,633
Miscellaneous General Expense	E785.200	17,329	28,000	53,803	28,000
Oper Municipality Holiday Events - C	E785.201	275	2,500	1,157	2,500
Oper Municipality Seasonal Events - I	E785.202	-	2,500	1,250	2,500
Oper Municipality Community Outrea	E785.203	2,078	2,000	1,898	2,000
Maintenance of Municipal Facilities	E785.204	4,994	6,500	6,805	14,500
Energy Efficiency Programs	E785.205	(820)	-	(5,204)	-
Repairs to General Property	E787.000	-	-	-	-
DEPRECIATION General Property	E788.000	24,801	25,100	24,688	25,100
Misc Expenses Transferred	E792.000	(350,593)	(350,000)	(345,330)	(350,000)
TOTAL ADMINISTRATION/GENERAL		\$ 422,096	\$ 342,834	\$ 366,291	\$ 337,576
TOTAL OPERATING EXPENSE		\$ 2,761,247	\$ 3,255,373	\$ 2,996,044	\$ 3,248,640
DEBT SERVICE					
Interest on Long Term Debt	E451.	4,682	3,457	3,457	2,213
Misc Interest Deductions	E452.	141	500	215	500
Interest Deductions Attic Insulation	E452.100	(306)	-	12	-
TOTAL DEBT SERVICE		\$ 4,517	\$ 3,957	\$ 3,684	\$ 2,713
NON-OPERATING EXPENSE					
Real Property Taxes	E403.000	43,299	48,000	43,635	48,000
Uncollectible Revenue	E404.000	9,943	11,000	10,500	11,000
Misc Non-Operating Expense	E449.000	-	-	-	-
Misc. Amortization	E456.000	-	-	-	-
Contract Appr/From Income- IEEP	E459.000	56,137	70,000	70,000	70,000
Contract Appr/From Income - Hybrid	E459.100	-	86,106	28,702	86,106
Contract Appr/From Income - Insul	E459.200	5,675	-	8,324	-
Contract Appr/From Income - Bucket Tr	E459.300	-	-	-	-
Mutual Aid Expense	E460.000	26,499	-	25,479	-

ELECTRIC FUND

	ACCOUNT CODE	Prior Year			BUDGET
		2015-16	Budget 16-17	Proj. 2016-17	Budget 17-18
Prior Year Expense Account	E9997.900	-		-	\$ -
TOTAL NON-OPERATING EXPENSE		\$ 141,554	\$ 215,106	\$ 186,640	\$ 215,106
TOTAL EXPENSES		\$ 2,907,318	\$ 3,474,436	\$ 3,186,368	\$ 3,466,459
		\$ 2,139,799	\$ 2,647,924	\$ 2,332,464	\$ 2,612,555
SURPLUS (ACCOUNT 281) BEGINNING		\$ 3,583,442	\$ 3,725,350	\$ 3,652,611	\$ 3,853,181
TOTAL REVENUES		\$ 2,976,487	\$ 3,602,561	\$ 3,386,939	\$ 3,387,539
TOTAL EXPENSES		\$ 2,907,318	\$ 3,474,436	\$ 3,186,368	\$ 3,466,459
Change From Year's Operations		\$ 69,169	\$ 128,125	\$ 200,571	\$ (78,920)
Adjustments		\$ -			
SURPLUS (ACCOUNT 281) ENDING		\$ 3,652,611	\$ 3,853,475	\$ 3,853,181	\$ 3,774,261

ELECTRIC FUND

ACCOUNT CODE	Prior Year			BUDGET
	2015-16	Budget 16-17	Proj. 2016-17	Budget 17-18
Cash Flow Summary:				
Change From Year's Operations	\$ 69,169	\$ 128,125	\$ 200,571	\$ (78,920)
Contributions for Extensions E263	\$ 109,863	\$ 15,000		\$ 267,500
Subtract Non-Expense Cash Out Flow:				
MAJOR EQUIPMENT W/S E3xx.xxx				
Office Equipment E381	\$ 3,380	\$ -	\$ -	
Poles Towers Fixtures E358	\$ 212,662	\$ -		
Underground Conduits E359	\$ 30,850	\$ 75,000		
Structures E312	\$ 36,846	\$ 90,000		115,000
Substation Equipment & Svcs E360's	\$ 83,338	\$ 5,000		48,000
Street Lights E371	\$ 41,502	\$ 3,000		15,000
Capitalized Equipment E382-387	\$ -	\$ 35,000	\$ 35,000	252,200
NOTES PAYABLE - Princpal E243	\$ 57,700	\$ 37,700	\$ 37,700	17,700
Materials & Supplies Incr/(Decr) E123	\$ (1,624)	\$ 6,558	\$ 6,558	
Interfund Debt - Due to GF Payment E630	\$ (8,169)	\$ -	\$ -	-
Accts Rec & Prepays Inc/(Decr) E125/128	\$ (63,680)			
Add Back Non-Cash Expense				
Offset E456 MISC AMORTIZATION (NON-CASH)	\$ -	\$ -	\$ -	\$ -
Offset DEPRECIATION (NON-CASH)	\$ 325,022	\$ 326,764	\$ 323,242	\$ 326,764
Offset DEPREC WRITE OFFS (NON-CASH)	\$ (150,043)			
Accrued Compensated Absences (NON-CASH)	\$ (2,021)			
Post Retirement Change in Liability (NON-CASH)	\$ 36,759	\$ 30,000	\$ 30,000	\$ 30,000
Accounts Payable Increase/(Decrease)	\$ (14,139)			
NET CASH FLOW	-\$18,195	\$247,631	\$474,555	\$97,444

RESERVE FUNDS

	ACTUAL 05/31/2016	PROJECTED 05/31/2017	0.10% 2017-18			ESTIMATED 05/31/2018
			Interest	Trans. IN	Expenses	
General Reserve	\$ 289,965	290,328	290	-		\$ 290,618
Streets & Pavement	\$ 66,638	96,736	97	60,000		\$ 156,833
Computer Reserve	\$ 27,451	20,474	20	-		\$ 20,494
GF Equipment Reserve	\$ 226,639	206,868	207	50,000		\$ 257,075
GF Recycle Reserve	\$ 60,115	75,156	75	15,000		\$ 90,231
Sewer Reserve	\$ 172,746	172,945	173			\$ 173,118
SF Equipment Reserve	\$ 178,445	238,550	239	15,000		\$ 253,789
Electric Depreciation	\$ 85	85	-	-	-	\$ 85
Totals	\$ 1,022,084	1,101,142	1,101	140,000	-	\$ 1,242,243
						\$ 1,242,243

2017-18 Changes to Reserve:

- Budgeted: GF Equipment Reserve: Add \$50K
- General Streets Reserve: Add \$60K for future Brockport Road rebuild
- Recycle Truck Reserve. Add \$15K
- SF Equipment Reserve: Add \$15K

2016-17 Changes to Reserve:

- Budgeted: GF Equipment Reserve: Add \$20K, Use \$40K for truck 9
- General Streets Reserve: Add \$30K for future Brockport Road rebuild
- Recycle Truck Reserve. Add \$15K
- SF Equipment Reserve: Add \$60K
- Computer Reserve: Use \$7K for Server Upgrade (Approved in 2015-16, Project

2015-16 Changes to Reserve:

- Budgeted: GF Equipment Reserve: Add \$60K for other future vehicle purchases
- Recycle Truck Reserve. Add \$15K
- Sewer Equipment Reserve: add \$50K for future Vehicle purchases
- General Fund Capital Reserve: Use \$58K for Trolley Depot Deck Rebuild
- General Fund Capital Reserve: Use \$22K for Natural Gas heating in DPW buildir
- General Streets Reserve: Use \$120K for Brockport Road Rebuild Phase I
- Computer Reserve: Use \$7K for Server Upgrade (Actual - not used. Project def
- Sewer Fund Capital Reserve: Use \$10K for Natural Gas heating in DPW building

Village of Spencerport 2017-2018 BUDGET

MAJOR EQUIPMENT/PROJECT EXPENSE

Projects	Sponsor DH/VB	Total Cost	General Fund		Sewer Fund		Electric Fund		Total
			Account	Amount	Account	Amount	Account	Amount	
Roads Program: See summary below for project breakdown.	TW	53,505	A5110.400	53,505					53,505
	TW	75,800	A5110.402	75,800					75,800
	TW	4,000	A8540.400	4,000					4,000
Roof on Salt Barn	TW	6,700	A5142.200	6,700					6,700
Lighted Crosswalk Sign	TW	6,500	A5650.200	6,500					6,500
TV Camera Trolley Depot	TW	5,500	A7110.200	5,500					5,500
Sanitary Sewer I&I	TW	55,705			G8120.200	55,705			55,705
New Chairs in Board Room	JS	5,800	A1010.200	5,800					5,800
New Carpet in Offices - (40/20/40)	JS	20,000	A1620.200	8,000	G8110.200	4,000	E0785.204	8,000	20,000
Replace Bobcat UTV (60/40%)	TW	51,857	A5110.200	31,114	G8120.200	20,743			51,857
Milton Cat Loader Unit #22 - Price for New (50/50%)	TW	146,478	A5110.200	73,239	G8120.200	73,239			146,478
Skid Steer Bobcat - Price for New (70/30%)	TW	38,800	A5110.200	27,160	G8120.200	11,640			38,800
Replace Truck #1 Dodge Dakota Pickup (70/30%)	TW	40,000	A5110.200	28,000	G8120.200	12,000			40,000
60" X Mark Lawn Mower	TW	10,000	A7110.200	10,000					10,000
Replace Truck #15 Ford F350 1 Ton Dump (70/30%)	TW	64,000	A5110.200	44,800	G8120.200	19,200			64,000
SCADA Substation Computer System (without potential grant)	OM	42,000					E0361.000	42,000	42,000
Substation Building - Stand By Generator	OM	6,000					E0361.000	6,000	6,000
Freightliner Line Truck Vehicle #23 (Financed thru NYPA)	OM	233,000					E0384.000	233,000	233,000
Block Tree Trimming	OM	25,000					E0741.420	25,000	25,000
Replace defective Rear Lot Poles	OM	25,000					E0312.060	25,000	25,000
Street Light conversion to LED (before IEEP Reimbursement)	OM	15,000					E0371.000	15,000	15,000
Parkview Center before Developer Reimbursement - Phase I, II, III	OM	75,000					E0312.060	75,000	75,000
Rite Aid extension before Developer Reimbursement	OM	15,000					E0312.060	15,000	15,000
Total	-	1,020,645	-	380,118	-	196,527	-	444,000	1,020,645

MISCELLANEOUS RELATED REVENUES:

Total Revenue	Sponsor	Total Revenue	General Fund		Sewer Fund		Electric Fund		Total
			Account	Amount	Account	Amount	Account	Amount	
CHIPS	TW	65,362	A3501.000	65,362					65,362
Trade in on Truck #1	TW	5,000	A2665.000	3,500	G2665.000	1,500			5,000
Trade in on Truck #15 (70/30)	TW	8,000	A2665.000	4,400	G2665.000	1,200	E0384.005	2,400	8,000
Trade in on Bobcat UTV (60/40)	TW	3,000	A2665.000	1,800	G2665.000	1,200			3,000
Trade in on Loader Truck #22 (50/50%)	TW	138,186	A2665.000	69,093	G2665.000	69,093			138,186
Trade In on Skid Steer (70/30%)	TW	34,000	A2665.000	23,800	G2665.000	10,200			34,000
Freightliner Line Truck - Trade in old	OM	18,000					E0384.005	18,000	18,000
NYPA Loan/PPAC Payment of Freightliner Truck	OM	215,000					E0263.000	215,000	215,000
Developer Reimbursement - Parkview Center	OM	30,000					E0263.000	30,000	30,000
Developer Reimbursement - Rite Aid	OM	7,500					E0263.000	7,500	7,500
IEEP reimbursement for Street Lighting	OM	15,000					E0263.000	15,000	15,000
Total	-	539,048	-	167,955	-	83,193	-	287,900	539,048

USE OF RESERVES:

Total Reserves	General Fund		Sewer Fund		Electric Fund		Total
	Account	Amount	Account	Amount	Account	Amount	
-	GF Capital	-					0
-	GF Computer	-					0
Total Use of Reserves:	-	-					-

Roads Program Summary:

	A5110.400	A5110.402	A8540.400	Total	CHIPS
Paving	11,505.00	75,800.00	4,000.00	91,305.00	(53,135.00)
Micropave	33,500.00	-	-	33,500.00	(12,227.00)
Crack Seal Misc. Roads	8,500.00	-	-	8,500.00	-
	53,505.00	75,800.00	4,000.00	133,305.00	(65,362.00)

Vehicle Replacement Schedule

Revised: 11/15/2016

Scenario:				Plan for Calculation									
Description of Work	Unit #	Vehicle Description	YR Last Purch	Trade Life	Next Buy	Projected Replacement Cost			Paid by Fund Split	2017-2018	2018-2019	2019-2020	2020-2021
						Gross Cost	Trade In	Net Cost					
D.P.W	1	2007 Dodge Dakota pick up	2007	8	2017	35,000	5,000	30,000	70/30% GF/SF	35,000	-	-	-
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	70/30% GF/SF	-	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	-	-	-	-
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	225,000	55,000	170,000	70/30% GF/SF	-	-	-	-
D.P.W	15	2007 Ford F350 1 Ton Dump	2007	6	2017	64,000	8,000	56,000	70/30% GF/SF	56,000	-	-	-
D.P.W	16	2009 Ford P/U F450 Dump	2009	6	2018	59,000	13,000	46,000	70/30% GF/SF	-	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	-	-	-	-
D.P.W	22	2015 Caterpillar (Case) Loader	2015	1	2016	146,500	141,500	8,500	50/50% GF/SF	8,500	-	-	-
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
D.P.W	Lease	2015 BobcatSkid steer lease/own	Lease	0		-	-	-	70/30% GF/SF	4,800	-	-	-
DPW	Equip	Polaris ATV	2007			-	-	-	60/40% GF/SF	-	-	-	-
DPW	UTV	BobCat UTV	2014		2014	26,000	3,000	23,000		35,000	-	-	-
Subtotal:	ubtotal:	Subtotal:	Subtotal:	total:	Subtotal:	2,360,000	496,200	1,867,300	Subttl General & Sewer:	139,300	447,500	415,500	207,500
Building Inspector	20	2006 Ford Escape Hybrid 4X4	2006	10	2020	27,000	5,000	22,000	100% Electric	-	-	22,000	-
SME	2	2010 Ford Escape Hybrid 4*4	2010	8	2018	29,000	10,000	19,000	100% Electric	-	-	-	-
SME	3	2006 Freightliner Bucket Truck Alt	2006	19	2025	185,000	40,000	145,000	100% Electric	-	-	-	-
SME	8	2001 Ford F250 P/U 4*4	2001	16	2017	30,000	3,000	27,000		-	-	-	-
SME	13	2001 Ford F650 Bucket Truck	2001	14	2015	150,000	25,000	125,000		-	-	-	-
SME	23	1995 Freightliner Line Truck	1995	25	2018	233,000	18,000	215,000		215,000	-	-	-
SME	25	1998 John Deere Backhoe	1998	22	2020	40,000	8,000	32,000		-	-	32,000	-
SME	4	2004 1 ton dump Ford F350	2004	12	2016	30,000	4,000	26,000		-	26,000	-	-
SME	-	Rear Lot Pole Setter	0	0	2020	75,000	-	75,000		-	-	75,000	-
-	17		-	0	0	-	-	-		-	-	-	-
Subtotal: EF	ubtotal:	Subtotal:				772,000	108,000	664,000	Subtotal Electric:	215,000	26,000	107,000	-
Total cost for Fiscal Year:		(All Funds)				3,132,000	604,200	2,531,300		354,300	473,500	522,500	207,500

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

INSURANCE AND BENEFITS ALLOCATION WORKSHEET

POLICY/COVERAGE:	Actual	Act/Fcst	Budget	Salary % Distribution By Fund					
	2015-2016	2016-2017	2017-2018	47.9%	10.6%		41.5%		
				General	Sewer		Electric		
SMP (Special Multi-Peril)	49,391	47,997	56,000	A1910.402	26,824	G1910.402	5,936	E783.100	23,240
Crime Coverage	-	-	-	A1910.403	-	G1910.403	-	E783.100	-
Public Officials	-	-	-	A1910.400	-	G1910.400	-	E783.100	-
TOTAL	\$ 49,391	\$ 47,997	\$ 56,000	26,824		5,936		23,240	
Employee Benefits Insurance				26,824		5,936		28,000	
Workers Compensation	74,421	75,000	80,000	A9040.800	38,320	G9040.800	8,480	E785.104	33,200
Disability Insurance	6,239	385	385	A9055.800	184	G9055.800	41	E785.105	160
Unemployment Insurance	-	-	11,000	A9050.800	5,269	G9050.800	1,166	E785.111	4,565
TOTAL	\$ 80,660	\$ 75,385	\$ 91,385	43,773		9,687		37,925	
Other Employee Benefits				43,773		9,687		37,925	
Retirement	276,827	208,292	206,726	A9010.800	99,022	G9010.800	21,913	E785.102	85,791
Small Medical Claims	295	1,000	2,800	A9089.802	1,341	G9189.802	297	E785.109	1,162
CDL/EAP Program	1,783	1,000	2,020	A9189.803	968	G9189.803	214	E785.108	838
TOTAL	\$ 278,905	\$ 210,292	\$ 211,546	101,331		22,424		87,791	

Notes to Retirement: Actual

2017-18 Property Tax Cap Calculation

Revision: 01/17/2017

Original Warrant/Levy 2016-17			
	General Taxes		685,078.29
	General Recycle		70,107.12
	Sewer Residential Capital		257,246.48
	Sewer Residential O&M		244,866.72
	Total Original Warrant		1,257,298.61
	Adjustments to Warrant (See OSC recommendations)	Adj. Includes	+
		Exemption Removal	=
1.	Adjusted Warrant 2016-17		1,257,298.61
		Excludes Unpaid Refuse	
2.	Add: Total Tax Cap Reserve Amount (Incl Interest Earned) Fr FYE 5/31/2017		+
			-
3.	Add: Tax Base Growth Factor	x	101.04%
			= 1,270,374.52
4. 5.	Add: Pilots receivable in the 5/31/2017 Fiscal Year		+ 4,235.00
			= 1,274,609.52
	Multiply times levy growth factor (1.00 to 1.02)	x	101.15%
			= 1,289,267.52
	Subtract: Pilots receivable in the Fiscal Year 5/31/2018		- 4,235.00
	Total Levy Limit before Adjustments/Exclusions		= 1,285,032.52
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		+ -
	5% of 2016-17 taxes levied:	62,864.93	
	Expenses from Tort Actions expected in 2017-18	-	
	<u>Calculate Carry Over</u>		
	OSC-Approved Tax Cap for 2016-17	1,264,973.94	
	A) 1.5% of Cap	18,974.61	
	B) Unused Levy 2016-17: CAP Less Adjusted Warrant	7,675.33	
7.	Calc: Available CarryOver from FYE 5/13/2017 (Lesser of A or B Above)		+ 7,675.33
8.	Add: tax levy necessary to pay for additional pension costs due to increases in the average actuarial/normal contribution rate of pension funds over 2 percentage points (calc below):		+ -
9.	Add/Subtr: Transfer of Local Government Functions as determined by OSC		+ -
TAX LEVY LIMIT, adj. for Transfers, plus Exclusions			= 1,292,707.85

102.82%

2017-18 Estimated Levy:

General Taxes	707,680.72
General Recycle	62,217.00
Sewer Residential Capital	260,565.00
Sewer Residential O&M	251,791.00
Estimated Total Warrant	1,282,253.72
PILOT	4,235.00
Total Warrant + PILOT	1,286,488.72
Levy + PILOT 2017-18	Est 1,286,488.72
Levy + PILOT 2016-17	Act 1,261,533.61
Overall increase vs prior year levy in \$	24,955.11
Overall increase vs prior year levy in %	1.98%
On same assessment base:	188,813,302
Tax Rate 2016-17	6.68
Tax Rate 2017-18	6.81
Increase %	1.98%

Retirement Exclusion Calculation:

NYSLRS projected Salary base 2016-17	1,333,831.00
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 -