

# VILLAGE OF SPENCERPORT

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

**ADOPTED**

## 2021-2022 BUDGET

For Fiscal Year

Beginning June 1, 2021

and

Ending May 31, 2022

**Mayor Gary Penders**

**Deputy Mayor Carol J. Nellis-Ewell**

**Trustee Ray Kuntz**

**Trustee Charles Hopson**

**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

|                                   | -960                | -962<br>PLUS<br>Other<br>Budgetary<br>Provisions<br>(Appropriated<br>to Reserves) | -510<br>LESS<br>Estimated<br>Revenues (Excl.<br>Taxes or Units,<br>Incl. PILOTs) | -599<br>LESS<br>APPROPRIATED<br>Unreserved<br>Fund Balance | -511<br>LESS<br>APPROPRIATED<br>Reserved<br>Fund<br>Balance | -510/1001<br>=<br>Amount to be<br>Raised by : | Taxable<br>Assessed<br>Valuation | Rounded<br>Tax Rate<br>per \$1,000<br>Assessed<br>Value | Utility Rates |
|-----------------------------------|---------------------|---|--|--|---|---|----------------------------------|---|---------------|
| <b>Property Tax</b>               |                     |   |  |  |   |   |                                  |   |               |
| <b>A - GENERAL FUND</b>           | \$ 2,679,153        | \$ -  | \$ 1,285,804   | \$ 419,944   | \$ 318,785  | \$ 654,620                                    | \$209,143,918                    | \$3.130   |               |
| A2131/A8161.0 Recycle             | \$ 52,156           | \$ -  | \$ 621   | \$ -   | \$ -  | \$ 51,535                                     | 1,382                            | Units   | \$37.29       |
|                                   | \$ 2,731,309        | \$ -  | \$ 1,286,425   | \$ 419,944   | \$ 318,785  | \$ 706,155                                    | <u>UNITS:</u>                    |   |               |
| -                                 |                     |   |  |  |   |   |                                  |   |               |
| <b>Sewer Units</b>                |                     |   |  |  |   |   |                                  |   |               |
| <b>G - SEWER FUND</b>             |                     |   |  |  |   |   |                                  |   |               |
| Debt Service Charges              | \$ 470,953          | \$ -  | \$ -   | \$ 18,500  | \$ -  | \$ 452,454                                    | 2,994                            | Hook Up =   | \$151.12      |
| Operating Charges                 | \$ 491,947          | \$ -  | \$ 18,346  | \$ 48,061  | \$ 57,768   | \$ 367,772                                    | 140,909                          | /M Gal.=  | \$2.610       |
|                                   | \$ 962,900          | \$ -  | \$ 18,346  | \$ 66,561  | \$ 57,768   | \$ 820,225                                    |                                  |   |               |
| <b>Loss/ (Gain) on Operations</b> |                     |   |  |  |   |   |                                  |   |               |
| <b>E- ELECTRIC FUND</b>           | \$ 3,503,090        | \$ -  | \$ 305,015   | \$ 208,814   | \$ -  | \$ 2,989,261                                  | 61,060,864                       | \$ / kwh =  | \$0.0490      |
| <b>TOTAL ALL FUNDS</b>            | <u>\$ 7,197,299</u> | <u>\$ -</u>   | <u>\$ 1,609,786</u>  | <u>\$ 695,319</u>  | <u>\$ 376,553</u>   | <u>\$ 4,515,642</u>                           |                                  |   |               |

## PROJECTED FUND BALANCE & APPROPRIATED FOR BUDGET YEAR

|                 |             | Beginning Fund Balance         |                                     |                                     |                                | UNRESERVED FUND BALANCE        | 2021-2022                          |  |   |
|-----------------|-------------|--------------------------------|-------------------------------------|-------------------------------------|--------------------------------|--------------------------------|------------------------------------|--|---|
|                 |             | 2020-2021                      |                                     |                                     |                                |                                |                                    |  |   |
| <u>Fund</u>     | <u>Code</u> | <u>-909</u><br><u>05/31/20</u> | <u>Projected</u><br><u>REVENUES</u> | <u>Projected</u><br><u>EXPENSES</u> | <u>-889</u><br><u>Reserved</u> | <u>-909</u><br><u>05/31/21</u> | <u>Appropriated</u><br><u>-599</u> | <u>Unappro-</u><br><u>priated</u><br><u>-911</u> | <u>%</u><br><u>Appro-</u><br><u>priated</u> |
| <b>GENERAL</b>  | <b>A</b>    | \$ 2,434,646                   | \$ 2,050,754                        | \$ 2,089,487                        | \$ 1,199,768                   | \$ 1,196,145                   | \$ 419,944                         | \$ 776,201                                       | 35%   |
| <b>SEWER</b>    | <b>G</b>    | \$ 666,514                     | \$ 884,849                          | \$ 874,781                          | \$ 345,769                     | \$ 330,813                     | \$ 66,561                          | \$ 264,253                                       | 20%   |
| <b>ELECTRIC</b> | <b>E</b>    | \$ 3,802,026                   | \$ 3,231,850                        | \$ 3,275,217                        | \$ 87                          | \$ 3,758,572                   | \$ 208,814                         | \$ 3,549,758                                     | 6%  |
| <b>TOTALS</b>   |             | <b>\$ 6,903,186</b>            | <b>\$ 6,167,453</b>                 | <b>\$ 6,239,484</b>                 | <b>\$ 1,545,624</b>            | <b>\$ 5,285,530</b>            | <b>\$ 695,319</b>                  | <b>\$ 4,590,212</b>                              | <b>13%</b>                                  |

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

| Summary  |           |            |         |                      |               |
|--|-----------|------------|---------|----------------------|---------------|
| 2020-2021  |           | 2021-2022  |         | Increase/ (Decrease) |               |
| Rate   | \$        | Rate       | \$      | \$                   | %             |
| <b>General Fund</b>                                      |           |            |         |                      |               |
| Tax Rate   | \$ 3.13   | \$ 3.13    |         |                      |               |
| Tax on \$100K home                                       | 313       | 313        |         | -                    | 0.0%          |
| Recycle Charge per Unit                                  | <u>46</u> | <u>37</u>  |         | <u>(8.48)</u>        | <b>-18.5%</b> |
| Total General Fund Tax Bill                              | 359       | 350        |         | (8.48)               | -2.4%         |
| <b>Sewer Fund - Residential</b>                          |           |            |         |                      |               |
|  | Rate      | K Gal      | Rate    | K Gal                |               |
| Operations Charges \$/K gallons on average gallons usage | \$ 2.66   | 48         | \$ 2.61 | 47                   |               |
| Capital Charges per Unit                                 |           | <u>145</u> |         | <u>151</u>           | <u>5.99</u>   |
| Total average Sewer Charges                              |           | 274        |         | 274                  | (0.03)        |
|  |           |            |         |                      |               |
| Total Average Annual Bill                                |           | 633        |         | 624                  | (8.51)        |
|  |           |            |         |                      | -1.3%         |

Comparison of Total Appropriations for NYS Tax Cap

|  | 2020-2021        | 2021-2022        | Increase/ (Decrease) |              |
|--|------------------|------------------|----------------------|--------------|
|  | Tax Levy \$      | Tax Levy \$      | \$                   | %            |
| General Fund                             |                  |                  |                      |              |
| Tax Rate                                 | 652,646          | 654,620          | 1,974                | 0.3%         |
| Recycle Charge                           | 67,056           | 51,535           | (15,521)             | -23.1%       |
| Total average General Charges            | 719,702          | 706,155          | (13,547)             | -1.9%        |
| Sewer Fund                               |                  |                  |                      |              |
| O&M Charge (Residents)                   | 232,731          | 217,134          | (15,597)             | -6.7%        |
| Capital Charge (Residents)               | 266,023          | 272,621          | 6,598                | 2.5%         |
| Total average Sewer Charges              | 498,754          | 489,755          | (8,999)              | -1.8%        |
| <b>Total Appropriations On Tax Bill:</b> | <b>1,218,456</b> | <b>1,195,910</b> | <b>(22,546)</b>      | <b>-1.9%</b> |
| Calculated Tax Cap:                      |                  | 1,256,135        | 37,679               | 3.1%         |
| Amount over/(Under) Tax Cap:             |                  | (60,225)         | (60,225)             | -4.9%        |

# 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     | \$ 664,165          | \$ 3.56                       | \$ 186,563,142 | 100.00% F         | 186,563,142    | \$ 3.56                         |
| 2016-17     | \$ 685,393          | \$ 3.63                       | \$ 188,813,302 | 100.00% F         | 188,813,302    | \$ 3.63                         |
| 2017-18     | \$ 707,680          | \$ 3.71                       | \$ 190,749,445 | 100.00% F         | 190,749,445    | \$ 3.71                         |
| 2018-19     | \$ 690,520          | \$ 3.53                       | \$ 194,743,093 | 100.00% F         | 194,743,093    | \$ 3.53                         |
| 2019-20     | \$ 690,188          | \$ 3.28                       | \$ 209,390,834 | 100.00% F         | 209,390,834    | \$ 3.28                         |
| 2020-21     | \$ 655,010          | \$ 3.13                       | \$ 208,513,023 | 100.00% F         | 208,513,023    | \$ 3.13                         |
| 2021-22     | <b>B</b> \$ 654,620 | \$ 3.13                       | \$ 209,143,918 | 100.00% F         | 209,143,918    | \$ 3.13                         |

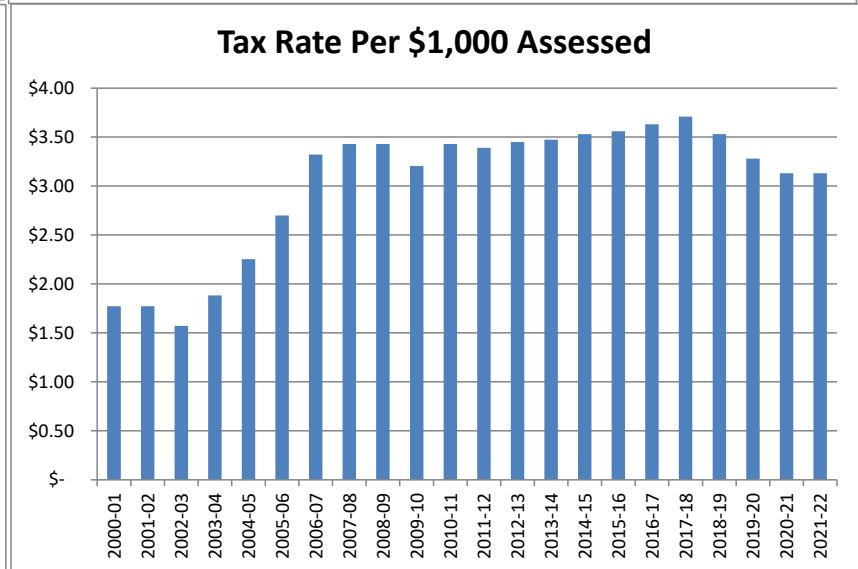
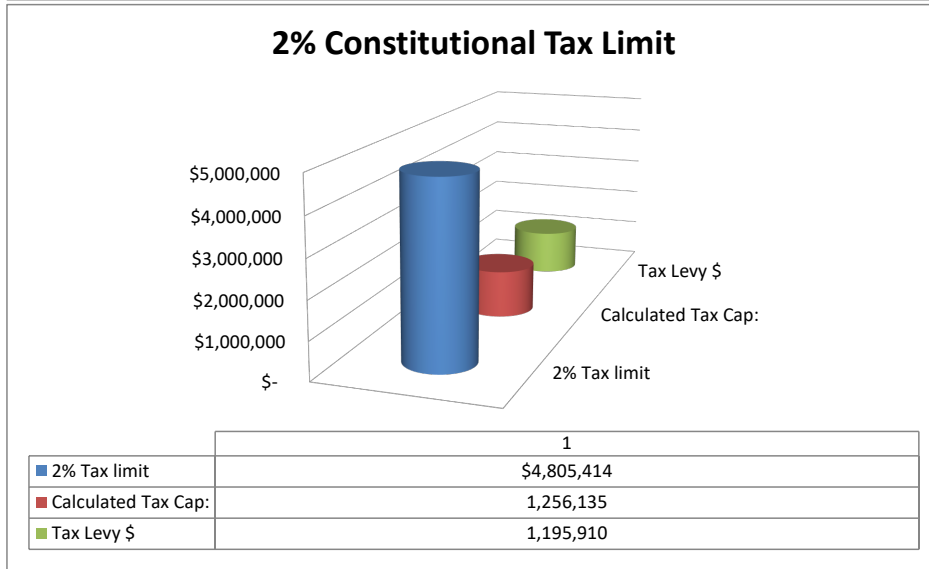
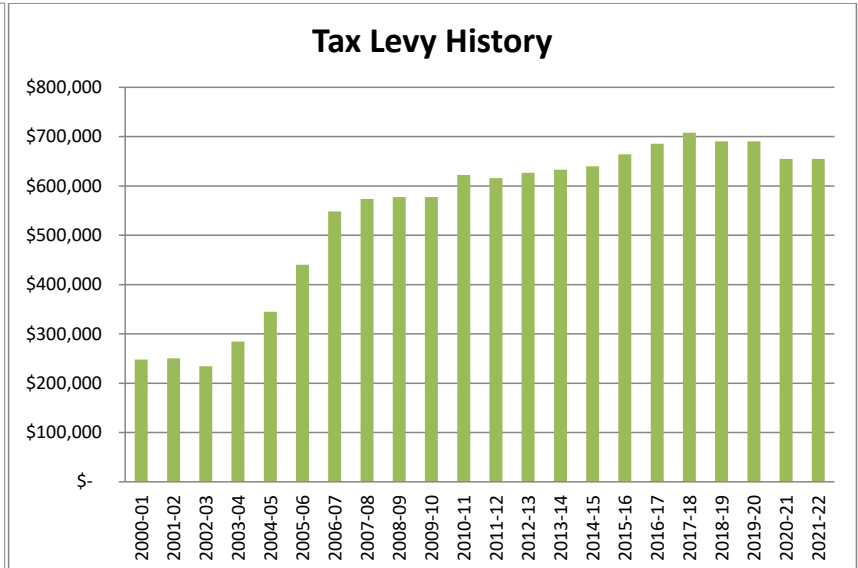
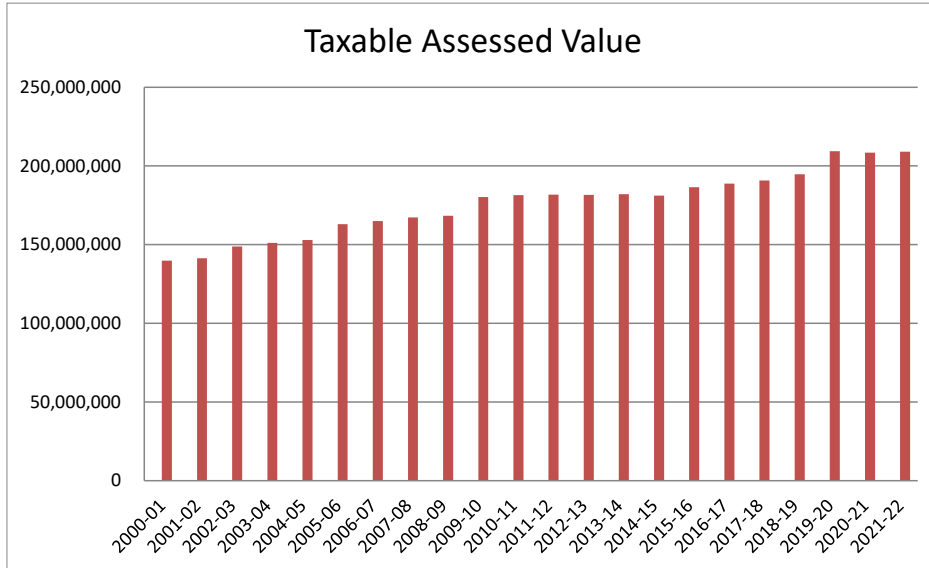
NOTES: (B) Budget

5-Year Average \$ 240,270,723

2% Tax limit \$ 4,805,414

7% Debt Limit \$ 16,818,951





## GENERAL FUND TAX RATE CALCULATION

|   |                       |                       |
|---|-----------------------|-----------------------|
| <b>ALL OTHER PARCELS Taxable Assessed Valuation</b> | <b>\$ 209,143,918</b> | <b>A</b>              |
| <b>Other Adjustments:</b>                           |                       | <b>B</b>              |
| Combined Assessed Valuation =                       |                       | <b>\$ 209,143,918</b> |

|               |   |                   |          |                                      |
|---------------|---|-------------------|----------|--------------------------------------|
| <b>BUDGET</b> | Budgeted Expenditures A960 =                      | \$ 2,731,309      |          |                                      |
|               | Plus Other Budgetary Provisions A962 =            | \$ -              |          |                                      |
|               | Less: Est. Revenues (Excluding Tax and PILOT) =   | \$ (1,322,634)    |          | Forecast Balance End of Current Year |
|               | Less: Appropriated UNRESERVED Fund Balance A599 = | \$ (419,944)      | -35%     | \$ 1,196,145                         |
|               | Less: Appropriated RESERVES Balance A511 =        | \$ (318,785)      | -27%     | \$ 1,199,768                         |
|               | Less PILOT Payments =                             | \$ (15,326)       |          |                                      |
|               | <b>Taxes =</b>                                    | <b>\$ 654,620</b> | <b>D</b> | <b>\$ 2,395,913</b>                  |

|                      |                                     |                     |                         |
|----------------------|-------------------------------------|---------------------|-------------------------|
| <b>CALCULATIONS:</b> | D/(C/1,000) = TAX RATE PER THOUSAND | \$ 3.13 = 2019-2020 |                         |
|                      | <b>2021-22 TAX RATE:</b>            | <b>3.130</b>        | <b>E</b>                |
|                      |                                     |                     | 100.0%<br>of prior year |

|                                   |                |   |            |          |
|-----------------------------------|----------------|---|------------|----------|
| <b>A1001 REAL PROPERTY TAXES:</b> |                |   |            |          |
|                                   | <i>A/1,000</i> | X | <i>E</i>   |          |
| \$ 209,143,918                    |                | X | \$ 3.1300  | =        |
|                                   |                |   | \$ 654,620 | <b>G</b> |

# GENERAL FUND

| Tax Rate                                 |             | \$ 3.28          | \$ 3.13          | \$ 3.13        | Assessed Value: |             | \$ 209,143,918 | <b>3.1300</b>  |
|--|-------------|------------------|------------------|----------------|-----------------|-------------|----------------|----------------|
| ACCOUNT CODE                             | 2019-2020   | BUDGET           |                  | Projected      | BUDGET O&M      | BUDGET MEE  | BUDGET Total   | TAX RATE       |
|  |             | 2020-2021        | 2020-2021        | 2020-2021      | 2021-2022       | 2021-2022   | 2021-2022      | 2021-2022      |
| Assessed Value                           | 209,390,834 | 208,513,023      | 208,513,023      |                | 209,143,918     | 209,143,918 | 209,143,918    | 209,143,918    |
| <b>REVENUE:</b>                          |             |                  |                  |                |                 |             |                |                |
| Real Property Taxes                      | A1001       | 690,188          | 652,646          | 655,010        | 654,620         |             | 654,620        | \$ 3.13        |
| <b>Total RP Taxes</b>                    |             | <b>690,188</b>   | <b>652,646</b>   | <b>655,010</b> | <b>654,620</b>  | -           | <b>654,620</b> | <b>\$ 3.13</b> |
| Payment in Lieu of Taxes                 | A1081       | -                | 14,213           | 14,213         | 15,326          |             | 15,326         | \$ 0.07        |
| Penalties on Taxes                       | A1090       | 3,216            | 4,000            | 3,000          | 3,000           |             | 3,000          | \$ 0.01        |
| <b>Total RP Tax Items</b>                |             | <b>3,216</b>     | <b>18,213</b>    | <b>17,213</b>  | <b>18,326</b>   | -           | <b>18,326</b>  | <b>\$ 0.09</b> |
| Sales Tax                                | A1120       | 1,014,495        | 1,000,000        | 950,000        | 950,000         | -           | 950,000        | \$ 4.54        |
| CATV Franchise                           | A1170       | 49,678           | 49,000           | 48,753         | 49,000          | -           | 49,000         | \$ 0.23        |
| <b>Total Non Prop. Tax Items</b>         |             | <b>1,064,173</b> | <b>1,049,000</b> | <b>998,753</b> | <b>999,000</b>  | -           | <b>999,000</b> | <b>\$ 4.78</b> |
| Treasurer's Fees                         | A1230       | 1,100            | 900              | 1,000          | 900             |             | 900            | \$ 0.00        |
| Safety Inspection Fees                   | A1560       | -                | 500              | 1,000          | 500             |             | 500            | \$ 0.00        |
| Other Health Income                      | A1689       | -                | -                | -              | -               |             | -              | \$ -           |
| Public Works Services                    | A1710       | 8,224            | 5,000            | 8,000          | 5,000           |             | 5,000          | \$ 0.02        |
| Recreation Fees                          | A2001       | -                | 500              | -              | 500             |             | 500            | \$ 0.00        |
| Zoning Fees                              | A2110       | 1,720            | 2,000            | 2,100          | 2,000           |             | 2,000          | \$ 0.01        |
| Planning Fees                            | A2115       | 8,488            | 7,000            | 7,000          | 7,000           |             | 7,000          | \$ 0.03        |
| Refuse & Garbage Charges                 | A2130.000   | -                | -                | -              | -               |             | -              | \$ -           |
| Refuse/ Resid Sales                      | A2130.100   | 584              | 750              | 1,500          | 750             |             | 750            | \$ 0.00        |
| Refuse/Resid Misc(Monroe Co)             | A2130.101   | 3,645            | 3,000            | 3,600          | 3,000           |             | 3,000          | \$ 0.01        |
| Refuse/Bulk Sales                        | A2130.102   | 2,804            | 2,200            | 3,000          | 3,000           |             | 3,000          | \$ 0.01        |
| Toter Sales                              | A2130.103   | 520              | 1,500            | 520            | 585             |             | 585            | \$ 0.00        |
| Refuse/Comm Sales                        | A2130.200   | 32,594           | 32,400           | 32,400         | 32,400          |             | 32,400         | \$ 0.15        |
| Refuse/Comm Penalties                    | A2130.201   | 76               | 60               | 30             | 60              |             | 60             | \$ 0.00        |
| Refuse/Comm Sales (Trucks)               | A2130.202   | -                | -                | -              | -               |             | -              | \$ -           |
| Recycling Charges                        | A2131       | 57,579           | 67,056           | 65,040         | 51,535          | -           | 51,535         | \$ 0.25        |
| Recycling - Blue Bins                    | A2131.100   | 189              | 100              | 100            | 100             |             | 100            | \$ 0.00        |
| <b>Total Departmental Income</b>         |             | <b>117,524</b>   | <b>122,966</b>   | <b>125,290</b> | <b>107,330</b>  | -           | <b>107,330</b> | <b>\$ 0.51</b> |
| Interest Earnings                        | A2401       | 11,633           | 10,000.0         | 904            | 1,000           |             | 1,000          | \$ 0.00        |
| Recycle Reserve Interest Earnings        | A2401R REC  | 938              | 27.0             | 20             | 21              |             | 21             | \$ 0.00        |
| RESERVE Interest Earnings                | A2401R      | 10,799           | 8,170.0          | 1,526          | 1,179           |             | 1,179          | \$ 0.01        |
| Rental of Real Property / Telecom        | A2410.100   | 36,910           | 29,000.0         | 34,836         | 30,000          |             | 30,000         | \$ 0.14        |
| <b>Total Use of Money &amp; Property</b> |             | <b>60,279</b>    | <b>47,197</b>    | <b>37,286</b>  | <b>32,200</b>   | -           | <b>32,200</b>  | <b>\$ 0.15</b> |
| Licenses                                 | A2545       | 565              | 500              | 600            | 500             |             | 500            | \$ 0.00        |
| Permits                                  | A2590       | 6,927            | 8,000            | 6,500          | 8,000           |             | 8,000          | \$ 0.04        |
| <b>Total Licenses &amp; Permits</b>      |             | <b>7,492</b>     | <b>8,500</b>     | <b>7,100</b>   | <b>8,500</b>    | -           | <b>8,500</b>   | <b>\$ 0.04</b> |
| Fines/Forfeited Bail                     | A2610       | 675              | 800              | 800            | 800             |             | 800            | \$ 0.00        |
| <b>TOTAL FINES</b>                       |             | <b>675</b>       | <b>800</b>       | <b>800</b>     | <b>800</b>      | -           | <b>800</b>     | <b>\$ 0.00</b> |

# GENERAL FUND

| Tax Rate  |              | \$ 3.28          | \$ 3.13          | \$ 3.13             | Assessed Value:      |                      | \$ 209,143,918         | 3.1300             |
|---|--------------|------------------|------------------|---------------------|----------------------|----------------------|------------------------|--------------------|
| ACCOUNT CODE  |              | 2019-2020        | BUDGET 2020-2021 | Projected 2020-2021 | BUDGET O&M 2021-2022 | BUDGET MEE 2021-2022 | BUDGET Total 2021-2022 | TAX RATE 2021-2022 |
| Sales of Scrap  | A2650        | 690              | 2,000            | 800                 | 2,000                |                      | 2,000                  | \$ 0.01            |
| Sales of Recycle Scrap                                  | A2651 Rec    | 330              | 500              | 200                 | 500                  |                      | 500                    | \$ 0.00            |
| <b>Sales of Real Property</b>                           | <b>A2660</b> | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| <b>Sales of Equipment</b>                               | <b>A2665</b> | 114,893          | 66,700           | 68,578              | -                    | 34,000               | 34,000                 | \$ 0.16            |
| <b>Sales of Equipment - Recycle</b>                     | <b>A2665</b> | -                | -                | -                   | -                    | -                    | -                      | \$ -               |
| Insurance Recoveries                                    | A2680        | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| <b>Total Sale of Prop. &amp; Compensation</b>           |              | <b>115,912</b>   | <b>69,200</b>    | <b>69,578</b>       | <b>2,500</b>         | <b>34,000</b>        | <b>36,500</b>          | <b>\$ 0.17</b>     |
| Refunds/Prior Years' Expense                            | A2701        | 21,998           | -                | -                   | -                    |                      | -                      | \$ -               |
| Gifts & Donations                                       | A2705        | -                | 3,050            | 3,050               | 3,050                |                      | 3,050                  | \$ 0.01            |
| Unclassified Miscellaneous                              | A2770        | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| <b>Total Miscellaneous</b>                              |              | <b>21,998</b>    | <b>3,050</b>     | <b>3,050</b>        | <b>3,050</b>         | <b>-</b>             | <b>3,050</b>           | <b>\$ 0.01</b>     |
| State Aid/Revenue Sharing                               | A3001        | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| State Aid/AIM Related Payments                          | A2750        | 29,005           | 29,005           | 29,005              | 29,005               |                      | 29,005                 | \$ 0.14            |
| State Aid/Mortgage Tax                                  | A3005        | 29,771           | 30,000           | 41,981              | 38,000               |                      | 38,000                 | \$ 0.18            |
| State Aid/Other - Grants                                | A3089        | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| State Aid/Other - Grants Recycling                      | A3089        | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| State Aid/CHIPS   | A3501        | 74,507           | 65,212           | 59,594              | -                    | 65,249               | 65,249                 | \$ 0.31            |
| State Aid/Parks   | A3891        | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| <b>Total State Aid</b>                                  |              | <b>133,283</b>   | <b>124,217</b>   | <b>130,580</b>      | <b>67,005</b>        | <b>65,249</b>        | <b>132,254</b>         | <b>\$ 0.63</b>     |
| Federal Aid   | A4089.100    | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| <b>TOTAL FEDERAL AID</b>                                |              | <b>-</b>         | <b>-</b>         | <b>-</b>            | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>\$ -</b>        |
| Interfund Transfers                                     | A5031        | 28,500           | -                | 6,094               | -                    |                      | -                      | \$ -               |
| Interfund Transfers                                     | A5031        | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| <b>Total interfund Transfers</b>                        |              | <b>28,500</b>    | <b>-</b>         | <b>6,094</b>        | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>\$ -</b>        |
| Serial Bonds  | A5710        | -                | -                | -                   | -                    |                      | -                      | \$ -               |
| <b>Total Serial Bonds</b>                               |              | <b>-</b>         | <b>-</b>         | <b>-</b>            | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>\$ -</b>        |
| <b>TOTAL REVENUES &amp; TAXES</b>                       |              | <b>2,243,242</b> | <b>2,095,789</b> | <b>2,050,754</b>    | <b>1,893,332</b>     | <b>99,249</b>        | <b>1,992,581</b>       | <b>\$ 9.53</b>     |
|   |              | 2,243,242        | 2,095,789        | 2,050,754           | 1,893,332            | 99,249               | 1,992,581              | \$ 9.53            |
| Total Revenues Excluding Property Tax:(Includes PILOT)  |              | 1,553,054        | 1,443,142        | 1,395,743           | 1,238,711            | 99,248               | 1,337,960              | \$ 6.40            |
| Total Revenues Excluding Property Tax:& PILOT           |              | 1,553,054        | 1,428,929        | 1,381,530           | 1,223,385            | 99,248               | 1,322,634              | \$ 6.32            |
| Total Revenues Excl Property Tax, PILOT & Recycle Reven |              | 1,494,207        | 1,361,346        | 1,316,270           | 1,171,328            | 99,249               | 1,270,478              | \$ 6.07            |
| <b>EXPENSES:</b>  |              |                  |                  |                     |                      |                      |                        |                    |
| <b>BOARD OF TRUSTEES</b>                                |              |                  |                  |                     |                      |                      |                        |                    |
| Salary  | A1010.100    | 9,909            | 10,107           | 10,107              | 10,309               |                      | 10,309                 | \$ 0.05            |
| Equip/Capital   | A1010.200    | -                | -                | -                   | -                    |                      | -                      | \$ -               |

# GENERAL FUND

|                                   |           | Tax Rate       | \$             | 3.28                   | \$                      | 3.13                    | \$             | 3.13      | Assessed Value:       | \$ | 209,143,918 | 3.1300 |
|-----------------------------------|-----------|----------------|----------------|------------------------|-------------------------|-------------------------|----------------|-----------|-----------------------|----|-------------|--------|
| ACCOUNT CODE                      |           | BUDGET         |                |                        | BUDGET O&M<br>2021-2022 | BUDGET MEE<br>2021-2022 | BUDGET Total   |           | TAX RATE<br>2021-2022 |    |             |        |
|                                   |           | 2019-2020      | 2020-2021      | Projected<br>2020-2021 |                         |                         | 2021-2022      | 2021-2022 |                       |    |             |        |
| Contractual                       | A1010.400 | 740            | 3,000          | 1,500                  | 2,000                   |                         | 2,000          | \$        | 0.01                  |    |             |        |
| <b>TOTAL BOARD OF TRUSTEES</b>    |           | <b>10,649</b>  | <b>13,107</b>  | <b>11,607</b>          | <b>12,309</b>           | -                       | <b>12,309</b>  | \$        | <b>0.06</b>           |    |             |        |
| <b>MAYOR</b>                      |           |                |                |                        |                         |                         |                |           |                       |    |             |        |
| Salary                            | A1210.100 | 4,407          | 4,495          | 4,495                  | 4,585                   |                         | 4,585          | \$        | 0.02                  |    |             |        |
| Equip/Capital                     | A1210.200 | -              | -              | -                      | -                       |                         | -              | \$        | -                     |    |             |        |
| Contractual                       | A1210.400 | 2,156          | 2,500          | 1,500                  | 2,500                   |                         | 2,500          | \$        | 0.01                  |    |             |        |
| <b>TOTAL MAYOR</b>                |           | <b>6,563</b>   | <b>6,995</b>   | <b>5,995</b>           | <b>7,085</b>            | -                       | <b>7,085</b>   | \$        | <b>0.03</b>           |    |             |        |
| <b>CLERK &amp; TREASURER</b>      |           |                |                |                        |                         |                         |                |           |                       |    |             |        |
| Salary                            | A1325.100 | 121,792        | 135,011        | 124,228                | 141,357                 |                         | 141,357        | \$        | 0.68                  |    |             |        |
| Equip/Capital                     | A1325.200 | -              | 12,261         | -                      | -                       | 3,334                   | 3,334          | \$        | 0.02                  |    |             |        |
| Contractual                       | A1325.400 | 29,131         | 28,820         | 28,820                 | 29,000                  |                         | 29,000         | \$        | 0.14                  |    |             |        |
| Office Supplies                   | A1325.401 | 4,557          | 4,000          | 4,000                  | 4,000                   |                         | 4,000          | \$        | 0.02                  |    |             |        |
| Legal Advertising                 | A1325.402 | 1,232          | 1,200          | 1,167                  | 1,200                   |                         | 1,200          | \$        | 0.01                  |    |             |        |
| Records Management                | A1325.403 | -              | -              | -                      | -                       |                         | -              | \$        | -                     |    |             |        |
| Incentive Zoning                  | A1325.404 | -              | -              | -                      | -                       |                         | -              | \$        | -                     |    |             |        |
| <b>TOTAL CLERK-TREASURER</b>      |           | <b>156,713</b> | <b>181,292</b> | <b>158,215</b>         | <b>175,557</b>          | <b>3,334</b>            | <b>178,891</b> | \$        | <b>0.86</b>           |    |             |        |
| LAW - Contractual & other         | A1420.400 | 14,399         | 18,500         | 6,531                  | 10,000                  |                         | 10,000         | \$        | 0.05                  |    |             |        |
| <b>TOTAL LAW</b>                  |           | <b>14,399</b>  | <b>18,500</b>  | <b>6,531</b>           | <b>10,000</b>           | -                       | <b>10,000</b>  | \$        | <b>0.05</b>           |    |             |        |
| ENGINEERING - Contractual & other | A1440.400 | 4,328          | 20,000         | -                      | 13,000                  |                         | 13,000         | \$        | 0.06                  |    |             |        |
| <b>TOTAL ENGINEERING</b>          |           | <b>4,328</b>   | <b>20,000</b>  | <b>-</b>               | <b>13,000</b>           | -                       | <b>13,000</b>  | \$        | <b>0.06</b>           |    |             |        |
| ELECTION                          | A1450.400 | (620)          | 500            | 200                    | 500                     |                         | 500            | \$        | 0.00                  |    |             |        |
| <b>TOTAL ELECTIONS</b>            |           | <b>(620)</b>   | <b>500</b>     | <b>200</b>             | <b>500</b>              | -                       | <b>500</b>     | \$        | <b>0.00</b>           |    |             |        |
| <b>PUBLIC WORKS</b>               |           |                |                |                        |                         |                         |                |           |                       |    |             |        |
| Salary                            | A1490.100 | 85,089         | 90,259         | 90,259                 | 92,068                  |                         | 92,068         | \$        | 0.44                  |    |             |        |
| Equip/Capital                     | A1490.200 | -              | -              | -                      | -                       |                         | -              | \$        | -                     |    |             |        |
| Contractual                       | A1490.400 | 426            | 1,500          | 1,499                  | 1,500                   |                         | 1,500          | \$        | 0.01                  |    |             |        |
| Safety Program                    | A1490.401 | 1,541          | 2,500          | 2,367                  | 2,500                   |                         | 2,500          | \$        | 0.01                  |    |             |        |
| Clothing Allowance                | A1490.402 | 3,382          | 3,000          | 2,956                  | 4,000                   |                         | 4,000          | \$        | 0.02                  |    |             |        |
| DPW Office Supplies               | A1490.403 | 805            | 500            | 612                    | 600                     |                         | 600            | \$        | 0.00                  |    |             |        |
| <b>TOTAL PUBLIC WORKS</b>         |           | <b>91,243</b>  | <b>97,759</b>  | <b>97,693</b>          | <b>100,668</b>          | -                       | <b>100,668</b> | \$        | <b>0.48</b>           |    |             |        |
| <b>SHARED BUILDINGS</b>           |           |                |                |                        |                         |                         |                |           |                       |    |             |        |
| Salary                            | A1620.100 | -              | -              | 437                    | -                       |                         | -              | \$        | -                     |    |             |        |
| Equip/Capital                     | A1620.200 | 1,271          | -              | -                      | -                       |                         | -              | \$        | -                     |    |             |        |
| Contractual                       | A1620.400 | 24,169         | 20,000         | 33,529                 | 25,000                  |                         | 25,000         | \$        | 0.12                  |    |             |        |
| <b>TOTAL SHARED BUILDINGS</b>     |           | <b>25,440</b>  | <b>20,000</b>  | <b>33,966</b>          | <b>25,000</b>           | -                       | <b>25,000</b>  | \$        | <b>0.12</b>           |    |             |        |
| <b>CENTRAL GARAGE</b>             |           |                |                |                        |                         |                         |                |           |                       |    |             |        |
| Salary                            | A1640.100 | 3,431          | 15,909         | 3,499                  | 16,478                  |                         | 16,478         | \$        | 0.08                  |    |             |        |
| Equip/Capital                     | A1640.200 | -              | 4,500          | -                      | 2,500                   |                         | 2,500          | \$        | 0.01                  |    |             |        |
| Contractual                       | A1640.400 | 8,964          | 15,000         | 14,960                 | 15,000                  |                         | 15,000         | \$        | 0.07                  |    |             |        |

# GENERAL FUND

|                                     |           | Tax Rate       | \$             | 3.28           | \$             | 3.13      | \$           | 3.13           | Assessed Value: | \$ | 209,143,918 | 3.1300 |
|-------------------------------------|-----------|----------------|----------------|----------------|----------------|-----------|--------------|----------------|-----------------|----|-------------|--------|
| ACCOUNT CODE                        |           | BUDGET         |                |                | Projected      |           | BUDGET O&M   | BUDGET MEE     | BUDGET Total    |    | TAX RATE    |        |
|                                     |           | 2019-2020      | 2020-2021      | 2020-2021      | 2021-2022      | 2021-2022 | 2021-2022    | 2021-2022      | 2021-2022       |    |             |        |
| Tools/Hardware                      | A1640.401 | 379            | 1,500          | 1,028          | 1,500          |           |              | 1,500          |                 | \$ | 0.01        |        |
| Consumable Supplies                 | A1640.402 | 3,759          | 2,000          | 5,552          | 6,000          |           |              | 6,000          |                 | \$ | 0.03        |        |
| Utilities                           | A1640.403 | 5,507          | 12,000         | 11,857         | 12,000         |           |              | 12,000         |                 | \$ | 0.06        |        |
| <b>TOTAL CENTRAL GARAGE</b>         |           | <b>22,040</b>  | <b>50,909</b>  | <b>36,895</b>  | <b>53,478</b>  |           |              | <b>53,478</b>  |                 | \$ | <b>0.26</b> |        |
| <b>CENTRAL COMMUNICATIONS</b>       |           |                |                |                |                |           |              |                |                 |    |             |        |
| Equip/Capital                       | A1650.200 | -              | -              | -              | -              |           |              | -              |                 | \$ | -           |        |
| Contractual & Other                 | A1650.400 | 23,038         | 18,000         | 15,058         | 18,000         |           |              | 18,000         |                 | \$ | 0.09        |        |
| <b>TOTAL CENTRAL COMMUNICATIONS</b> |           | <b>23,038</b>  | <b>18,000</b>  | <b>15,058</b>  | <b>18,000</b>  |           |              | <b>18,000</b>  |                 | \$ | <b>0.09</b> |        |
| <b>CENTRAL DATA PROCESSING</b>      |           |                |                |                |                |           |              |                |                 |    |             |        |
| Equip/Capital                       | A1680.200 | 3,584          | 9,430          | 6,521          | 6,000          |           |              | 6,000          |                 | \$ | 0.03        |        |
| Geographic Information System       | A1680.213 | -              | -              | -              | -              |           |              | -              |                 | \$ | -           |        |
| Contractual                         | A1680.400 | 9,483          | 15,000         | 15,000         | 10,000         |           |              | 10,000         |                 | \$ | 0.05        |        |
| <b>TOTAL DATA PROCESSING</b>        |           | <b>13,067</b>  | <b>24,430</b>  | <b>21,522</b>  | <b>16,000</b>  |           |              | <b>16,000</b>  |                 | \$ | <b>0.08</b> |        |
| <b>INSURANCE</b>                    |           |                |                |                |                |           |              |                |                 |    |             |        |
| Public Officials/Bonds              | A1910.400 | -              | -              | -              | -              |           |              | -              |                 | \$ | -           |        |
| SMP/Auto/Umbrells                   | A1910.402 | 23,497         | 23,500         | 19,265         | 24,500         |           |              | 24,500         |                 | \$ | 0.12        |        |
| Crime                               | A1910.403 | -              | -              | -              | -              |           |              | -              |                 | \$ | -           |        |
| <b>TOTAL INSURANCE</b>              |           | <b>23,497</b>  | <b>23,500</b>  | <b>19,265</b>  | <b>24,500</b>  |           |              | <b>24,500</b>  |                 | \$ | <b>0.12</b> |        |
| MUNIC ASSOCIATION DUES              | A1920.400 | 2,050          | 2,050          | 2,050          | 2,050          |           |              | 2,050          |                 | \$ | 0.01        |        |
| <b>TOTAL MUNI. DUES</b>             |           | <b>2,050</b>   | <b>2,050</b>   | <b>2,050</b>   | <b>2,050</b>   |           |              | <b>2,050</b>   |                 | \$ | <b>0.01</b> |        |
| <b>JUDGEMENTS &amp; CLAIMS</b>      |           |                |                |                |                |           |              |                |                 |    |             |        |
| <b>TOTAL JUDGEMENTS</b>             |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |           |              | <b>-</b>       |                 | \$ | <b>-</b>    |        |
| Land Purchase/Right of Way          | A1940.400 | 40,240         | -              | 40,440         | -              |           |              | -              |                 | \$ | -           |        |
| <b>TOTAL TAXES</b>                  |           | <b>40,240</b>  | <b>-</b>       | <b>40,440</b>  | <b>-</b>       |           |              | <b>-</b>       |                 | \$ | <b>-</b>    |        |
| TAXES/VILLAGE PROPERTY              | A1950.400 | 1,772          | 1,800          | 1,800          | 1,800          |           |              | 1,800          |                 | \$ | 0.01        |        |
| <b>TOTAL TAXES</b>                  |           | <b>1,772</b>   | <b>1,800</b>   | <b>1,800</b>   | <b>1,800</b>   |           |              | <b>1,800</b>   |                 | \$ | <b>0.01</b> |        |
| Vacation and Sick Pay               | A1989.100 | 81,754         | 84,898         | 84,898         | 88,090         |           |              | 88,090         |                 | \$ | 0.42        |        |
| Longevity Pay                       | A1989.101 | 8,017          | 8,633          | 8,017          | 8,393          |           |              | 8,393          |                 | \$ | 0.04        |        |
| <b>TOTAL MISCELLANEOUS PAY</b>      |           | <b>89,770</b>  | <b>93,531</b>  | <b>92,915</b>  | <b>96,483</b>  |           |              | <b>96,483</b>  |                 | \$ | <b>0.46</b> |        |
| GRANT WRITING                       | A1989.400 | -              | -              | -              | -              |           |              | -              |                 | \$ | -           |        |
| <b>TOTAL GRANT WRITING</b>          |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |           |              | <b>-</b>       |                 | \$ | <b>-</b>    |        |
| <b>CONTINGENCY</b>                  |           |                |                |                |                |           |              |                |                 |    |             |        |
| <b>CONTINGENCY</b>                  |           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |           |              | <b>-</b>       |                 | \$ | <b>-</b>    |        |
| <i>Maximum Contingency:</i>         |           | <i>239,385</i> | <i>185,203</i> | <i>208,949</i> | <i>187,490</i> |           |              | <i>187,490</i> |                 | \$ | <i>0.90</i> |        |
| <b>GENERAL GOVERNMENT SUPPORT</b>   |           | <b>524,189</b> | <b>572,373</b> | <b>544,151</b> | <b>556,430</b> |           | <b>3,334</b> | <b>559,764</b> |                 | \$ | <b>2.68</b> |        |
| <b>SAFETY INSPECTION</b>            |           |                |                |                |                |           |              |                |                 |    |             |        |
| Salary                              | A3620.100 | 13,873         | 20,842         | 20,842         | 21,258         |           |              | 21,258         |                 | \$ | 0.10        |        |
| Equip/Capital                       | A3620.200 | -              | -              | -              | -              |           |              | -              |                 | \$ | -           |        |

# GENERAL FUND

|                                 |           | Tax Rate       | \$             | 3.28                   | \$                      | 3.13                    | \$             | 3.13      | Assessed Value:       | \$          | 209,143,918 | 3.1300 |
|---------------------------------|-----------|----------------|----------------|------------------------|-------------------------|-------------------------|----------------|-----------|-----------------------|-------------|-------------|--------|
| ACCOUNT CODE                    |           | BUDGET         |                |                        | BUDGET O&M<br>2021-2022 | BUDGET MEE<br>2021-2022 | BUDGET Total   |           | TAX RATE<br>2021-2022 |             |             |        |
|                                 |           | 2019-2020      | 2020-2021      | Projected<br>2020-2021 |                         |                         | 2021-2022      | 2021-2022 |                       |             |             |        |
| Contractual                     | A3620.400 | 40,680         | 40,000         | 40,000                 | 40,000                  |                         | 40,000         |           | \$                    | 0.19        |             |        |
| Vehicle Repairs                 | A3620.401 | -              | 400            | 337                    | 3,500                   |                         | 3,500          |           | \$                    | 0.02        |             |        |
| <b>TOTAL SAFETY INSPECTION</b>  |           | <b>54,553</b>  | <b>61,242</b>  | <b>61,179</b>          | <b>64,758</b>           | -                       | <b>64,758</b>  |           | \$                    | <b>0.31</b> |             |        |
| <b>TOTAL PUBLIC SAFETY</b>      |           | <b>54,553</b>  | <b>61,242</b>  | <b>61,179</b>          | <b>64,758</b>           | -                       | <b>64,758</b>  |           | \$                    | <b>0.31</b> |             |        |
| PUBLIC HEALTH - Contractual     | A4010.400 | -              | 1,500          | -                      | 1,500                   |                         | 1,500          |           | \$                    | 0.01        |             |        |
| <b>TOTAL PUBLIC HEALTH</b>      |           | <b>-</b>       | <b>1,500</b>   | <b>-</b>               | <b>1,500</b>            | -                       | <b>1,500</b>   |           | \$                    | <b>0.01</b> |             |        |
| <b>TOTAL PUBLIC HEALTH</b>      |           | <b>-</b>       | <b>1,500</b>   | <b>-</b>               | <b>1,500</b>            | -                       | <b>1,500</b>   |           | \$                    | <b>0.01</b> |             |        |
| <b>HIGHWAYS</b>                 |           |                |                |                        |                         |                         |                |           |                       |             |             |        |
| Salary                          | A5110.100 | 69,784         | 97,058         | 97,058                 | 100,884                 |                         | 100,884        |           | \$                    | 0.48        |             |        |
| Equip/Capital                   | A5110.200 | 110,581        | 73,005         | 77,817                 | -                       | 107,630                 | 107,630        |           | \$                    | 0.51        |             |        |
| Contractual                     | A5110.400 | 27,063         | 147,434        | 60,885                 | 42,500                  | 43,642                  | 86,142         |           | \$                    | 0.41        |             |        |
| Equip/Vehicle Repairs           | A5110.401 | 4,164          | 7,000          | 7,029                  | 7,000                   |                         | 7,000          |           | \$                    | 0.03        |             |        |
| Road Materials                  | A5110.402 | 78,938         | 88,528         | 62,227                 | 35,000                  | 97,643                  | 132,643        |           | \$                    | 0.63        |             |        |
| Paver 2005 Update/MRB           | A5110.403 | -              | 1,000          | -                      | 1,000                   |                         | 1,000          |           | \$                    | 0.00        |             |        |
| <b>TOTAL HIGHWAYS</b>           |           | <b>290,530</b> | <b>414,025</b> | <b>305,016</b>         | <b>186,384</b>          | <b>248,915</b>          | <b>435,299</b> |           | \$                    | <b>2.08</b> |             |        |
| <b>SNOW REMOVAL</b>             |           |                |                |                        |                         |                         |                |           |                       |             |             |        |
| Salary                          | A5142.100 | 64,429         | 61,597         | 61,597                 | 63,951                  |                         | 63,951         |           | \$                    | 0.31        |             |        |
| Equip/Capital                   | A5142.200 | 4,273          | -              | -                      | -                       |                         | -              |           | \$                    | -           |             |        |
| Contractual                     | A5142.400 | 6,593          | 7,000          | 5,050                  | 7,000                   |                         | 7,000          |           | \$                    | 0.03        |             |        |
| Equip/Vehicle Repairs           | A5142.401 | 6,820          | 8,000          | 7,514                  | 8,000                   |                         | 8,000          |           | \$                    | 0.04        |             |        |
| De-Icing Materials              | A5142.402 | 21,601         | 17,000         | 16,957                 | 18,000                  |                         | 18,000         |           | \$                    | 0.09        |             |        |
| <b>TOTAL SNOW REMOVAL</b>       |           | <b>103,716</b> | <b>93,597</b>  | <b>91,117</b>          | <b>96,951</b>           | -                       | <b>96,951</b>  |           | \$                    | <b>0.46</b> |             |        |
| <b>STREET LIGHTING</b>          |           |                |                |                        |                         |                         |                |           |                       |             |             |        |
| Salary                          | A5182.100 | -              | -              | -                      | -                       |                         | -              |           | \$                    | -           |             |        |
| Equip/Capital                   | A5182.200 | -              | -              | -                      | -                       |                         | -              |           | \$                    | -           |             |        |
| Contractual                     | A5182.400 | 24,888         | 18,000         | 20,968                 | 18,000                  |                         | 18,000         |           | \$                    | 0.09        |             |        |
| <b>TOTAL STREETLIGHTING</b>     |           | <b>24,888</b>  | <b>18,000</b>  | <b>20,968</b>          | <b>18,000</b>           | -                       | <b>18,000</b>  |           | \$                    | <b>0.09</b> |             |        |
| <b>SIDEWALKS</b>                |           |                |                |                        |                         |                         |                |           |                       |             |             |        |
| Salary                          | A5410.100 | -              | 737            | -                      | 773                     |                         | 773            |           | \$                    | 0.00        |             |        |
| Equip/Capital                   | A5410.200 | -              | 81,000         | 81,000                 | -                       | 255,800                 | 255,800        |           | \$                    | 1.22        |             |        |
| Contractual                     | A5410.400 | 3,970          | 7,000          | 12,193                 | 7,000                   |                         | 7,000          |           | \$                    | 0.03        |             |        |
| <b>TOTAL SIDEWALKS</b>          |           | <b>3,970</b>   | <b>88,737</b>  | <b>93,193</b>          | <b>7,773</b>            | <b>255,800</b>          | <b>263,573</b> |           | \$                    | <b>1.26</b> |             |        |
| <b>OFF-STREET PARKING</b>       |           |                |                |                        |                         |                         |                |           |                       |             |             |        |
| Salary                          | A5650.100 | -              | 2,939          | -                      | 3,051                   |                         | 3,051          |           | \$                    | 0.01        |             |        |
| Equip/Capital                   | A5650.200 | -              | -              | -                      | -                       |                         | -              |           | \$                    | -           |             |        |
| Contractual                     | A5650.400 | 8,934          | 4,000          | 3,912                  | 4,000                   |                         | 4,000          |           | \$                    | 0.02        |             |        |
| <b>TOTAL OFF-STREET PARKING</b> |           | <b>8,934</b>   | <b>6,939</b>   | <b>3,912</b>           | <b>7,051</b>            | -                       | <b>7,051</b>   |           | \$                    | <b>0.03</b> |             |        |
| <b>Transportation</b>           |           | <b>432,038</b> | <b>621,298</b> | <b>514,206</b>         | <b>316,159</b>          | <b>504,715</b>          | <b>820,874</b> |           | \$                    | <b>3.92</b> |             |        |
| <b>ECONOMIC DEVELOPMENT</b>     |           |                |                |                        |                         |                         |                |           |                       |             |             |        |

# GENERAL FUND

|                                       |           | Tax Rate       | \$ 3.28        | \$ 3.13             | \$ 3.13        | Assessed Value: | \$ 209,143,918 | 3.1300         |
|---------------------------------------|-----------|----------------|----------------|---------------------|----------------|-----------------|----------------|----------------|
| ACCOUNT CODE                          |           | BUDGET         |                |                     | BUDGET O&M     | BUDGET MEE      | BUDGET Total   | TAX RATE       |
|                                       |           | 2019-2020      | 2020-2021      | Projected 2020-2021 | 2021-2022      | 2021-2022       | 2021-2022      | 2021-2022      |
| Salary                                | A6410.100 |                | -              |                     | -              |                 | -              | \$ -           |
| Contractual                           | A6410.400 | 900            | 1,000          | 1,800               | 1,000          |                 | 1,000          | \$ 0.00        |
| <b>TOTAL ECONOMIC DEV</b>             |           | <b>900</b>     | <b>1,000</b>   | <b>1,800</b>        | <b>1,000</b>   | <b>-</b>        | <b>1,000</b>   | <b>\$ 0.00</b> |
| <b>Economic Development</b>           |           | <b>900</b>     | <b>1,000</b>   | <b>1,800</b>        | <b>1,000</b>   | <b>-</b>        | <b>1,000</b>   | <b>\$ 0.00</b> |
| <b>PARKS</b>                          |           |                |                |                     |                |                 |                |                |
| Salary                                | A7110.100 | 34,930         | 40,368         | 40,368              | 42,901         |                 | 42,901         | \$ 0.21        |
| Equip/Capital                         | A7110.200 | 118,712        | 130,650        | 30,026              | 5,000          | 100,572         | 105,572        | \$ 0.50        |
| Contractual                           | A7110.400 | 17,041         | 23,000         | 28,274              | 28,000         | -               | 28,000         | \$ 0.13        |
| Equipment Repair                      | A7110.401 | 3,286          | 3,000          | 1,500               | 3,000          |                 | 3,000          | \$ 0.01        |
| Plants & Flowers                      | A7110.402 | 1,419          | 1,500          | 1,000               | 1,500          |                 | 1,500          | \$ 0.01        |
| <b>TOTAL PARKS</b>                    |           | <b>175,388</b> | <b>198,518</b> | <b>101,168</b>      | <b>80,401</b>  | <b>100,572</b>  | <b>180,973</b> | <b>\$ 0.87</b> |
| JOINT YOUTH PROJECTS                  | A7310.400 | -              | -              | -                   | -              | -               | -              | \$ -           |
| <b>TOTAL JOINT YOUTH PROJECTS</b>     |           | <b>-</b>       | <b>-</b>       | <b>-</b>            | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>\$ -</b>    |
| HISTORIAN                             | A7510.400 | -              | -              | -                   | 1,000          |                 | 1,000          | \$ 0.00        |
| <b>TOTAL HISTORIAN</b>                |           | <b>-</b>       | <b>-</b>       | <b>-</b>            | <b>1,000</b>   | <b>-</b>        | <b>1,000</b>   | <b>\$ 0.00</b> |
| <b>CELEBRATIONS</b>                   |           |                |                |                     |                |                 |                |                |
| Trolley/Contractual                   | A7520.400 | 5,346          | 3,500          | 3,427               | 3,500          |                 | 3,500          | \$ 0.02        |
| Celebrations - Salary                 | A7550.100 | 4,128          | 6,815          | 6,815               | 6,075          | -               | 6,075          | \$ 0.03        |
| Celebrations - Contractual            | A7550.400 | 9,194          | 17,000         | 43                  | 10,000         | -               | 10,000         | \$ 0.05        |
| <b>TOTAL CELEBRATIONS</b>             |           | <b>18,667</b>  | <b>27,315</b>  | <b>10,285</b>       | <b>19,575</b>  | <b>-</b>        | <b>19,575</b>  | <b>\$ 0.09</b> |
| <b>Total Culture &amp; Recreation</b> |           | <b>194,055</b> | <b>225,833</b> | <b>111,453</b>      | <b>100,976</b> | <b>100,572</b>  | <b>201,548</b> | <b>\$ 0.96</b> |
| <b>ZONING</b>                         |           |                |                |                     |                |                 |                |                |
| Salary                                | A8010.100 | 2,574          | 2,993          | 2,993               | 3,094          |                 | 3,094          | \$ 0.01        |
| Contractual                           | A8010.400 | 1,603          | 5,000          | 5,000               | 5,000          |                 | 5,000          | \$ 0.02        |
| <b>TOTAL ZONING</b>                   |           | <b>4,176</b>   | <b>7,993</b>   | <b>7,993</b>        | <b>8,094</b>   | <b>-</b>        | <b>8,094</b>   | <b>\$ 0.04</b> |
| <b>PLANNING</b>                       |           |                |                |                     |                |                 |                |                |
| Salary                                | A8020.100 | 2,065          | 3,601          | 3,601               | 3,740          |                 | 3,740          | \$ 0.02        |
| Contractual                           | A8020.400 | 8,889          | 4,000          | 4,049               | -              |                 | -              | \$ -           |
| <b>TOTAL PLANNING</b>                 |           | <b>10,954</b>  | <b>7,601</b>   | <b>7,650</b>        | <b>3,740</b>   | <b>-</b>        | <b>3,740</b>   | <b>\$ 0.02</b> |
| <b>REFUSE</b>                         |           |                |                |                     |                |                 |                |                |
| Salary                                | A8160.100 | 108,544        | 103,371        | 103,371             | 110,193        |                 | 110,193        | \$ 0.53        |
| Equip/Capital                         | A8160.200 | -              | 246,785        | 1,425               | 4,500          | 247,785         | 252,285        | \$ 1.21        |
| Contractual                           | A8160.400 | 9,974          | 16,000         | 10,227              | 16,000         |                 | 16,000         | \$ 0.08        |
| Resid Tipping Fees                    | A8160.401 | 44,829         | 45,000         | 44,887              | 45,000         |                 | 45,000         | \$ 0.22        |
| Comm Tipping Fees                     | A8160.402 | 25,427         | 31,000         | 30,823              | 31,000         |                 | 31,000         | \$ 0.15        |
| Equip/Vehicle Repairs                 | A8160.403 | 12,087         | 8,000          | 8,262               | 11,000         |                 | 11,000         | \$ 0.05        |
| Dumpsters                             | A8160.404 | -              | 5,000          | 4,242               | 5,000          |                 | 5,000          | \$ 0.02        |
| <b>TOTAL REFUSE</b>                   |           | <b>200,861</b> | <b>455,156</b> | <b>203,236</b>      | <b>222,693</b> | <b>247,785</b>  | <b>470,478</b> | <b>\$ 2.25</b> |
| <b>RECYCLING</b>                      |           |                |                |                     |                |                 |                |                |



# GENERAL FUND

|  |           | Tax Rate       | \$             | 3.28           | \$             | 3.13           | \$         | 3.13           | Assessed Value: | \$          | 209,143,918 | 3.1300 |
|--|-----------|----------------|----------------|----------------|----------------|----------------|------------|----------------|-----------------|-------------|-------------|--------|
| ACCOUNT CODE                               |           | BUDGET         |                |                | Projected      |                | BUDGET O&M | BUDGET MEE     | BUDGET Total    |             | TAX RATE    |        |
|  |           | 2019-2020      | 2020-2021      | 2020-2021      | 2021-2022      | 2021-2022      | 2021-2022  | 2021-2022      | 2021-2022       |             |             |        |
| Salary                                     | A8161.100 | 39,415         | 38,683         | 38,683         | 42,251         |                |            | 42,251         | \$              | 0.20        |             |        |
| Equip/Capital                              | A8161.200 | -              | -              | -              | -              | -              | -          | -              | \$              | -           |             |        |
| Contractual                                | A8161.400 | 9,599          | 12,000         | 9,587          | 7,905          |                |            | 7,905          | \$              | 0.04        |             |        |
| Equip/Vehicle Repairs                      | A8161.401 | 1,870          | 2,000          | 4,022          | 2,000          |                |            | 2,000          | \$              | 0.01        |             |        |
| <b>TOTAL RECYCLING</b>                     |           | <b>50,884</b>  | <b>52,683</b>  | <b>52,292</b>  | <b>52,156</b>  | <b>-</b>       | <b>-</b>   | <b>52,156</b>  | \$              | <b>0.25</b> |             |        |
| <b>STREET CLEANING</b>                     |           |                |                |                |                |                |            |                |                 |             |             |        |
| Salary                                     | A8170.100 | 2,866          | 7,468          | 2,924          | 7,754          |                |            | 7,754          | \$              | 0.04        |             |        |
| Salary/Leaf Pick-up                        | A8170.101 | 20,039         | 32,207         | 20,440         | 33,370         |                |            | 33,370         | \$              | 0.16        |             |        |
| Equip/Capital                              | A8170.200 | -              | -              | -              | -              | -              | -          | -              | \$              | -           |             |        |
| Contractual                                | A8170.400 | -              | 2,000          | 1,680          | 2,000          |                |            | 2,000          | \$              | 0.01        |             |        |
| Equip/Vehicle Repairs                      | A8170.401 | 4,088          | 3,000          | 2,881          | 3,000          |                |            | 3,000          | \$              | 0.01        |             |        |
| <b>TOTAL STREET CLEANING</b>               |           | <b>26,993</b>  | <b>44,675</b>  | <b>27,925</b>  | <b>46,124</b>  | <b>-</b>       | <b>-</b>   | <b>46,124</b>  | \$              | <b>0.22</b> |             |        |
| <b>DRAINAGE</b>                            |           |                |                |                |                |                |            |                |                 |             |             |        |
| Salary                                     | A8540.100 | 27,722         | 4,887          | 4,887          | 5,080          |                |            | 5,080          | \$              | 0.02        |             |        |
| Equip/Capital                              | A8540.200 | -              | -              | -              | -              | -              | -          | -              | \$              | -           |             |        |
| Contractual                                | A8540.400 | 13,282         | 13,000         | 8,268          | 10,000         |                |            | 10,000         | \$              | 0.05        |             |        |
| Contractual (MS Permit NYS)                | A8540.401 | 3,004          | 4,500          | 4,004          | 4,500          |                |            | 4,500          | \$              | 0.02        |             |        |
| <b>TOTAL DRAINAGE</b>                      |           | <b>44,008</b>  | <b>22,387</b>  | <b>17,159</b>  | <b>19,580</b>  | <b>-</b>       | <b>-</b>   | <b>19,580</b>  | \$              | <b>0.09</b> |             |        |
| <b>SHADE TREES</b>                         |           |                |                |                |                |                |            |                |                 |             |             |        |
| Salary                                     | A8560.100 | 194            | 698            | 698            | 723            |                |            | 723            | \$              | 0.00        |             |        |
| Equip/Capital                              | A8560.200 | -              | -              | -              | -              | -              | -          | -              | \$              | -           |             |        |
| Contractual                                | A8560.400 | 77,344         | 60,000         | 59,856         | 55,000         |                |            | 55,000         | \$              | 0.26        |             |        |
| <b>TOTAL SHADE TREES</b>                   |           | <b>77,539</b>  | <b>60,698</b>  | <b>60,554</b>  | <b>55,723</b>  | <b>-</b>       | <b>-</b>   | <b>55,723</b>  | \$              | <b>0.27</b> |             |        |
| <b>Total Home &amp; Community Services</b> |           | <b>415,416</b> | <b>651,193</b> | <b>376,809</b> | <b>408,110</b> | <b>247,785</b> | <b>-</b>   | <b>655,895</b> | \$              | <b>3.14</b> |             |        |
| <b>EMPLOYEE BENEFITS</b>                   |           |                |                |                |                |                |            |                |                 |             |             |        |
| Retirement                                 | A9010.800 | 95,049         | 94,966         | 99,390         | 102,900        |                |            | 102,900        | \$              | 0.49        |             |        |
| Social Security                            | A9030.800 | 52,115         | 58,515         | 51,313         | 61,046         |                |            | 61,046         | \$              | 0.29        |             |        |
| Workers Compensation                       | A9040.800 | 28,601         | 37,600         | 31,237         | 34,300         |                |            | 34,300         | \$              | 0.16        |             |        |
| Unemployment Insurance                     | A9050.800 | -              | -              | -              | -              | -              | -          | -              | \$              | -           |             |        |
| Disability Insurance                       | A9055.800 | 1,157          | 1,410          | 1,410          | 1,470          |                |            | 1,470          | \$              | 0.01        |             |        |
| Hospital/Medical Insurance                 | A9060.800 | 191,342        | 201,223        | 195,169        | 210,085        |                |            | 210,085        | \$              | 1.00        |             |        |
| Dental Plan                                | A9060.801 | 7,695          | 13,510         | 12,663         | 13,807         |                |            | 13,807         | \$              | 0.07        |             |        |
| Accrued Benefits                           | A9189.801 | -              | -              | -              | -              | -              | -          | -              | \$              | -           |             |        |
| Small Medical Claims PLUS                  | A9189.802 | 446            | 1,316          | 1,344          | 1,372          |                |            | 1,372          | \$              | 0.01        |             |        |
| CDL/EAP Programs                           | A9189.803 | 781            | 949            | 968            | 990            |                |            | 990            | \$              | 0.00        |             |        |
| <b>TOTAL EMPLOYEE BENEFITS</b>             |           | <b>377,187</b> | <b>409,489</b> | <b>393,494</b> | <b>425,970</b> | <b>-</b>       | <b>-</b>   | <b>425,970</b> | \$              | <b>2.04</b> |             |        |
| <b>SERIAL BONDS</b>                        |           |                |                |                |                |                |            |                |                 |             |             |        |
| Principal                                  | A9710.600 | -              | -              | -              | -              | -              | -          | -              | \$              | -           |             |        |
| Interest                                   | A9710.700 | -              | -              | -              | -              | -              | -          | -              | \$              | -           |             |        |

# GENERAL FUND

| Tax Rate                            |           | \$ 3.28   | \$ 3.13   | \$ 3.13             | Assessed Value: |            | \$ 209,143,918 | 3.1300    |
|-------------------------------------|-----------|-----------|-----------|---------------------|-----------------|------------|----------------|-----------|
| ACCOUNT CODE                        |           | BUDGET    |           |                     | BUDGET O&M      | BUDGET MEE | BUDGET Total   | TAX RATE  |
|                                     |           | 2019-2020 | 2020-2021 | Projected 2020-2021 | 2021-2022       | 2021-2022  | 2021-2022      | 2021-2022 |
| <b>TOTAL BONDS</b>                  |           | -         | -         | -                   | -               | -          | -              | \$ -      |
| <b>BOND ANTICIPATION NOTES</b>      |           |           |           |                     |                 |            |                |           |
| Principal - Recycle                 | A9730.600 | -         | -         | -                   | -               | -          | -              | \$ -      |
| Principal - Streets                 | A9730.600 | -         | -         | -                   | -               | -          | -              | \$ -      |
| Interest - Recycle                  | A9730.700 | -         | -         | -                   | -               | -          | -              | \$ -      |
| Interest - Streets                  | A9730.700 | -         | -         | -                   | -               | -          | -              | \$ -      |
| <b>TOTAL BANS</b>                   |           | -         | -         | -                   | -               | -          | -              | \$ -      |
| <b>Total Debt Service</b>           |           | -         | -         | -                   | -               | -          | -              | \$ -      |
| <b>INTERFUND TRANSFERS</b>          |           |           |           |                     |                 |            |                |           |
| Capital Fund                        | A9950.900 | 395,510   | -         | 86,394              | -               | -          | -              | \$ -      |
| Other                               |           | -         | -         | -                   | -               | -          | -              | \$ -      |
| <b>TOTAL INTERFUND TRANSFERS</b>    |           | 395,510   | -         | 86,394              | -               | -          | -              | \$ -      |
| Prior Year Expense Acct             | A9997.900 | -         | -         | -                   | -               | -          | -              | \$ -      |
| <b>Total Prior Year Expenses</b>    |           | -         | -         | -                   | -               | -          | -              | \$ -      |
| <b>TOTAL EXPENSES</b>               |           | 2,393,849 | 2,543,928 | 2,089,487           | 1,874,903       | 856,406    | 2,731,309      | 13.06     |
|                                     |           | 2,393,849 | 2,543,928 | 2,089,487           | 1,874,903       | 856,406    | 2,731,309      | \$ 13.06  |
|                                     |           | 2,393,849 | 2,543,928 | 2,089,487           | 1,874,903       | 856,406    | 2,731,309      | \$ 13.06  |
|                                     |           | -         | -         | -                   | -               | -          | -              | \$ -      |
| Beginning Fund Balance              |           | 2,585,252 | 2,316,413 | 2,434,646           | 2,395,913       |            | 2,395,913      | \$ 11.46  |
| <b>TOTAL REVENUES &amp; TAXES</b>   |           | 2,243,242 | 2,095,789 | 2,050,754           | 1,893,332       | 99,249     | 1,992,581      | \$ 9.53   |
| <b>TOTAL EXPENSES</b>               |           | 2,393,849 | 2,543,928 | 2,089,487           | 1,874,903       | 856,406    | 2,731,309      | \$ 13.06  |
| <b>CHANGE FROM YEARS OPERATIONS</b> |           | (150,607) | (448,139) | (38,733)            | 18,429          | (757,157)  | (738,728)      | \$ (3.53) |
| Adjustments                         |           |           |           |                     |                 |            |                |           |
| RESERVE BALANCE                     |           | 927,395   | 787,315   | 1,199,768           | 882,183         |            | 882,183        |           |
| OPERATING BALANCE                   |           | 1,657,858 | 1,080,959 | 1,196,145           |                 | -          | 1,657,184      |           |
| <b>Ending Fund Balance</b>          |           | 2,434,646 | 1,868,274 | 2,395,913           | 2,414,341       |            | 2,539,367      |           |

### SEWER RATE CALCULATION WORKSHEET

|  |                   | Appropriations   |                    |                   |                  | Projected Prior Year End:<br>2020-2021 |                          |
|--|-------------------|------------------|--------------------|-------------------|------------------|--|--------------------------|
| TOTAL SEWER FUND \$                                |                   | 962,900          |                    |                   |                  |  |                          |
| <b>CAPITAL UNITS:</b>                              |                   |                  | <u>Connections</u> | <u>Rate/Unit</u>  |                  |  |                          |
| Sewer Debt Service                                 | \$ 470,953        |                  |                    |                   |                  |  |                          |
| Less Transfer from Debt Svc Fund *                 | \$ -              |                  |                    |                   |                  |  |                          |
| Less Appropriated Fund Balance *                   | \$ (18,500)       |                  |                    |                   |                  |  |                          |
| <b>= Cost Borne by Capital Unit Charge</b>         | <b>\$ 452,454</b> | 2,994            |                    | <b>\$ 151.120</b> | <b>\$ 145.13</b> |  |                          |
| <b>O&amp;M Costs:</b>                              |                   |                  |                    |                   |                  |  |                          |
| Cost other than Debt                               | \$ 491,947        |                  |                    |                   |                  |  |                          |
| PLUS Budgetary Provision for Reserves              | \$ -              |                  |                    |                   |                  |  |                          |
| LESS Revenue other than Unit Chgs and *            | \$ (18,346)       |                  |                    |                   |                  |  |                          |
| LESS Appropriated Fund Balance                     | \$ (48,061)       | 15%              |                    |                   | 330,813          | ← Unreserved                           |                          |
| LESS Appropriated RESERVE                          | \$ (57,768)       | 17%              |                    |                   | 345,769          | ← Reserved                             |                          |
|  |                   |                  |                    |                   | 676,582          | Ending Fund Balance                    |                          |
|  |                   | <u>M Gallons</u> |                    |                   |                  |  |                          |
| <b>Cost borne by O&amp;M Unit Charge</b>           | <b>\$ 367,772</b> | 140,909          |                    | <b>\$ 2.610</b>   | \$ 2.66          |  |                          |
|  |                   | <b>Average</b>   | 47                 | <b>\$ 122.84</b>  | <b>\$ 128.85</b> |  |                          |
| <b>ESTIMATED COMBINED SEWER BILL PER HOMEOWNER</b> |                   |                  |                    |                   | <b>\$ 273.96</b> | <b>\$ 273.98</b>                       | \$ (0.02)    Incr/(Decr) |
|  |                   |                  |                    |                   |                  | 0.0%                                   |                          |

| Account Breakdown: |                     | <u>O&amp;M Units</u> | <u>O&amp;M Charges</u> | <u>Capital Units</u> | <u>Capital Charges</u> | <u>Total</u> | <u>Budget Link</u> |
|--------------------|---------------------|----------------------|------------------------|----------------------|------------------------|--------------|--------------------|
| G2120.000          | Village Customers   | 83,193               | \$ 217,134             | 1,804                | 272,621                | \$ 489,755   | 489,755            |
| G2374.200          | Spencerport Schools | 5,838                | \$ 15,237              | 106                  | 16,019                 | \$ 31,256    | 31,256             |
| G2374.300          | Lifetime Assistance | 261                  | \$ 681                 | 4                    | 604                    | \$ 1,285     | 1,285              |
| G2374.100          | Town of Ogden       | 51,617               | \$ 134,720             | 1,080                | 163,210                | \$ 297,930   | 297,930            |
| Total              |                     | 140,909              | \$ 367,772             | 2,994                | \$ 452,454             | \$ 820,226   | \$ 820,226         |

# SEWER FUND

|  |                | Village User Combined Bill |                   |                    |                    |                      | BUDGET Total   |
|--|----------------|----------------------------|-------------------|--------------------|--------------------|----------------------|----------------|
|  |                | \$ 282                     | \$ 274            | \$ 274             |                    |                      | \$ 274         |
|  |                | \$ 2.85                    | \$ 2.66           | \$ 2.66            |                    |                      | \$ 2.61        |
| ACCOUNT CODE                           | ACTUAL 2019-20 | BUDGET 2020-21             | PROJECTED 2020-21 | BUDGET O&M 2021-22 | BUDGET MEE 2021-22 | BUDGET Total 2021-22 |                |
| <b>REVENUES</b>                        |                |                            |                   |                    |                    |                      |                |
| Resident O&M Use fee & Capital Charge  | G2120          | 497,817                    | 498,754           | 498,754            | 489,755            |                      | 489,755        |
| Sewer Charges                          | G2122          | -                          | 5,000             | 2,500              | 5,000              |                      | 5,000          |
| Interest on Sewer Rents                | G2128          | 3,734                      | 4,500             | 3,500              | 3,500              |                      | 3,500          |
| <b>TOTAL DEPARTMENTAL INCOME</b>       |                | <b>\$ 501,552</b>          | <b>\$ 508,254</b> | <b>504,754</b>     | <b>498,255</b>     | <b>-</b>             | <b>498,255</b> |
| Town O&M Use fee & Capital Charges     | G2374.100      | 293,006                    | 296,557           | 296,557            | 297,930            |                      | 297,930        |
| School O&M Use fee & Capital Charge    | G2374.200      | 32,540                     | 53,323            | 53,323             | 31,256             |                      | 31,256         |
| Lifetime O&M Use fee & Capital Charge  | G2374.300      | 1,329                      | 1,267             | 1,329              | 1,285              |                      | 1,285          |
| St Johns                               | G2374.400      | -                          | -                 | -                  |                    |                      |                |
| <b>TOTAL INTERGOVERNMENTAL CHARGES</b> |                | <b>\$ 326,875</b>          | <b>\$ 351,147</b> | <b>351,209</b>     | <b>330,471</b>     | <b>-</b>             | <b>330,471</b> |
| Interest Earnings                      | G2401          | 4,663                      | 3,500             | 460                | 500                |                      | 500            |
| Capital Reserve Interest               | G2401.3        | 3,647                      | 1,541             | 144                | 129                |                      | 129            |
| Equipment Reserve Interest             | G2401.4        | 1,790                      | 1,362             | 200                | 188                |                      | 188            |
| Worker's Comp Reserve interest         |                | 2                          | -                 | 10                 | 5                  |                      | 5              |
| ERS Reserve Interest                   |                | -                          | -                 | 44                 | 24                 |                      | 24             |
| Sale of Scrap                          | G2650          | 228                        | -                 | -                  |                    |                      | -              |
| Sale of Equipment                      | G2665          | 49,404                     | 24,300            | 20,682             | -                  | 9,000                | 9,000          |
| Refund Prior Year's Expense            | G2701          | 4,837                      | -                 | -                  | -                  |                      | -              |
| Miscellaneous Revenue                  | G2770          | -                          | -                 | -                  | -                  |                      | -              |
| State Aid                              | G3989          | -                          | -                 | -                  | -                  |                      | -              |
| <b>ALL OTHER</b>                       |                | <b>\$ 64,571</b>           | <b>\$ 30,703</b>  | <b>\$ 21,540</b>   | <b>846</b>         | <b>9,000</b>         | <b>9,846</b>   |
| Transfer from Capital or other Fund    | G5031          | -                          | -                 | 7,346              | -                  |                      | -              |
| Premiums - Capital Project             | G5050          | -                          | -                 | -                  | -                  |                      | -              |
| Interest Earnings - Capital Proj.      | G5050          | -                          | -                 | -                  | -                  |                      | -              |
| <b>TOTAL TRANSFERS</b>                 |                | <b>\$ -</b>                | <b>\$ -</b>       | <b>7,346</b>       | <b>-</b>           | <b>-</b>             | <b>-</b>       |
| Transfers from Debt Service            | G5730.204      | -                          | -                 | -                  | -                  |                      | -              |
| <b>TOTAL PROCEEDS OF OBLIGATIONS</b>   |                | <b>\$ -</b>                | <b>\$ -</b>       | <b>\$ -</b>        | <b>-</b>           | <b>-</b>             | <b>-</b>       |
| <b>TOTAL REVENUES</b>                  |                | <b>\$ 892,998</b>          | <b>\$ 890,104</b> | <b>884,849</b>     | <b>829,572</b>     | <b>9,000</b>         | <b>838,572</b> |
|  |                | \$ 892,998                 | \$ 890,104        | \$ 884,849         | \$ 829,572         | \$ 9,000             | \$ 838,572     |
| <b>EXPENSES</b>                        |                |                            |                   |                    |                    |                      |                |
| <b>INSURANCE</b>                       |                |                            |                   |                    |                    |                      |                |
| Public Officials/Bonds                 | G1910.400      | -                          | -                 | -                  | -                  |                      | -              |

# SEWER FUND

|  |                  |                   |                   |                    |                    | BUDGET Total         |
|--|------------------|-------------------|-------------------|--------------------|--------------------|----------------------|
| Village User Combined Bill                 | \$               | 282               | \$                | 274                | \$                 | 274                  |
|  | \$               | 2.85              | \$                | 2.66               | \$                 | 2.66                 |
| ACCOUNT CODE                               | ACTUAL 2019-20   | BUDGET 2020-21    | PROJECTED 2020-21 | BUDGET O&M 2021-22 | BUDGET MEE 2021-22 | BUDGET Total 2021-22 |
| SMP/Auto/Umbrella                          | G1910.402        | 5,166             | 5,400             | 4,399              | 5,600              | 5,600                |
| Crime                                      | G1910.403        | -                 | -                 | -                  | -                  | -                    |
| <b>TOTAL INSURANCE</b>                     |                  | <b>\$ 5,166</b>   | <b>\$ 5,400</b>   | <b>\$ 4,399</b>    | <b>5,600</b>       | <b>5,600</b>         |
| Land Purchase (Right of Way)               |                  | -                 | -                 | -                  | -                  | -                    |
| Taxes on Village Property                  | G1950.400        | 962               | 1,300             | 1,554              | 1,500              | 1,500                |
| <b>TAXES/VILLAGE PROPERTY</b>              | <b>G1950.400</b> | <b>\$ 962</b>     | <b>\$ 1,300</b>   | <b>\$ 1,554</b>    | <b>\$ 1,500</b>    | <b>1,500</b>         |
| Salary - Vacation & Sick Time              | G1989.100        | 10,114            | 15,098            | 15,098             | 15,687             | 15,687               |
| Longevity Pay                              | G1989.101        | 1,518             | 1,666             | 1,666              | 1,656              | 1,656                |
| <b>Vacation &amp; Sick Time</b>            | <b>G1989.100</b> | <b>\$ 11,632</b>  | <b>\$ 16,764</b>  | <b>\$ 16,764</b>   | <b>17,343</b>      | <b>17,343</b>        |
| <b>CONTINGENCY</b>                         | <b>G1990.400</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>-</b>           | <b>-</b>             |
|  |                  | 122,830           | 90,043            | Maximum Contingen  | 83,450             | 83,450               |
| <b>GENERAL GOVERNMENT SUPPORT</b>          |                  | <b>\$ 17,760</b>  | <b>\$ 23,464</b>  | <b>\$ 22,717</b>   | <b>24,443</b>      | <b>24,443</b>        |
| <b>ADMINISTRATION</b>                      |                  |                   |                   |                    |                    |                      |
| Salary                                     | G8110.100        | 45,992            | 50,588            | 50,588             | 52,392             | 52,392               |
| Equip/Capital                              | G8110.200        | 279               | 10,228            | 4,234              | 10,000             | 13,333               |
| Contractual                                | G8110.400        | 6,754             | 12,648            | 10,104             | 12,000             | 12,000               |
| Office Supplies                            | G8110.401        | 25                | 1,000             | 531                | 650                | 650                  |
| Administration Engineering                 | G8110.402        | -                 | -                 | -                  | -                  | -                    |
| <b>TOTAL ADMINISTRATION</b>                |                  | <b>\$ 53,049</b>  | <b>\$ 74,464</b>  | <b>\$ 65,456</b>   | <b>75,042</b>      | <b>78,375</b>        |
| <b>SANITARY SEWER</b>                      |                  |                   |                   |                    |                    |                      |
| Salary                                     | G8120.100        | 102,890           | 111,065           | 111,065            | 115,146            | 115,146              |
| Equip/Capital                              | G8120.200        | 404,376           | 80,528            | 72,801             | -                  | 125,066              |
| Contractual                                | G8120.400        | 56,307            | 45,000            | 46,217             | 50,000             | 50,000               |
| Safety Program                             | G8120.404        | 1,179             | 1,500             | 1,498              | 1,500              | 1,500                |
| <b>TOTAL SANITARY SEWER</b>                |                  | <b>\$ 564,752</b> | <b>\$ 238,093</b> | <b>\$ 231,581</b>  | <b>166,646</b>     | <b>291,712</b>       |
| <b>TOTAL HOME &amp; COMMUNITY SERVICES</b> |                  | <b>\$ 617,801</b> | <b>\$ 312,557</b> | <b>\$ 297,038</b>  | <b>241,688</b>     | <b>370,087</b>       |
| <b>EMPLOYEE BENEFITS</b>                   |                  |                   |                   |                    |                    |                      |
| Retirement                                 | G9010.800        | 20,899            | 21,822            | 20,706             | 23,520             | 23,520               |
| Social Security                            | G9030.800        | 11,798            | 13,523            | 13,523             | 14,020             | 14,020               |
| Worker's Compensation                      | G9040.800        | 5,959             | 8,640             | 6,000              | 7,840              | 7,840                |
| Unemployment Insurance                     | G9050.800        | -                 | -                 | -                  | -                  | -                    |
| Disability Insurance                       | G9055.800        | 241               | 324               | 324                | 336                | 336                  |
| Hospital/Medical                           | G9060.800        | 38,053            | 46,238            | 42,000             | 48,019             | 48,019               |

# SEWER FUND

|   |                | Village User Combined Bill |                   |                    |                    |                      | BUDGET Total     |
|---|----------------|----------------------------|-------------------|--------------------|--------------------|----------------------|------------------|
|   |                | \$ 282                     | \$ 274            | \$ 274             |                    |                      | \$ 274           |
|   |                | \$ 2.85                    | \$ 2.66           | \$ 2.66            |                    |                      | \$ 2.61          |
| ACCOUNT CODE                            | ACTUAL 2019-20 | BUDGET 2020-21             | PROJECTED 2020-21 | BUDGET O&M 2021-22 | BUDGET MEE 2021-22 | BUDGET Total 2021-22 |                  |
| Dental                                  | G9060.801      | 1,758                      | 3,089             | 2,000              | 3,142              | 3,142                |                  |
| Accrued Benefits                        | G9189.801      | -                          | -                 | -                  | -                  | -                    |                  |
| Small Medical Claims                    | G9189.802      | -                          | 302               | -                  | 314                | 314                  |                  |
| CDL/EAP Programs                        | G9189.803      | 25                         | 218               | 218                | 226                | 226                  |                  |
| <b>TOTAL EMPLOYEE BENEFITS</b>          |                | <b>\$ 78,733</b>           | <b>\$ 94,156</b>  | <b>\$ 84,771</b>   | <b>97,417</b>      | <b>-</b>             | <b>97,417</b>    |
| <b>SERIAL BONDS NYS SRF 50% Subsidy</b> |                |                            |                   |                    |                    |                      |                  |
| <b>EFC-SRF Service Fee 0.25%</b>        | G9710.400      | 9,362                      | 8,412             | 8,412              | 7,437              | 7,437                |                  |
| Principal                               | G9710.600      | 380,000                    | 390,000           | 390,000            | 400,000            | 400,000              |                  |
| Interest                                | G9710.700      | 79,956                     | 71,843            | 71,843             | 63,516             | 63,516               |                  |
| <b>TOTAL SERIAL BOND PAYMENTS</b>       |                | <b>\$ 469,318</b>          | <b>\$ 470,255</b> | <b>\$ 470,255</b>  | <b>470,953</b>     | <b>-</b>             | <b>470,953</b>   |
| <b>TOTAL BAN PAYMENTS</b>               |                | <b>\$ -</b>                | <b>\$ -</b>       | <b>\$ -</b>        | <b>-</b>           | <b>-</b>             | <b>-</b>         |
| <b>INTERFUND TRANSFERS</b>              |                |                            |                   |                    |                    |                      |                  |
| Debt Service Fund                       | G9950.900      | -                          | -                 | -                  | -                  | -                    |                  |
| Capital Fund                            | G9950.900      | 44,688                     | -                 | -                  | -                  | -                    |                  |
| <b>TOTAL INTERFUND TRANSFERS</b>        |                | <b>\$ 44,688</b>           | <b>\$ -</b>       | <b>\$ -</b>        | <b>-</b>           | <b>-</b>             | <b>-</b>         |
| <b>TOTAL EXPENSES</b>                   |                | <b>\$ 1,228,300</b>        | <b>\$ 900,432</b> | <b>\$ 874,781</b>  | <b>834,501</b>     | <b>128,399</b>       | <b>962,900</b>   |
|   |                | 1,228,300                  | 900,432           | 874,781            | 834,501            | 128,399              | 962,900          |
|   |                | 1,228,300                  | 900,432           | 874,781            | 834,501            | 128,399              | 962,900          |
| <b>Beginning Fund Balance</b>           |                | <b>1,001,817</b>           | <b>617,315</b>    | <b>666,514</b>     | <b>676,582</b>     |                      | <b>676,582</b>   |
| <b>TOTAL REVENUES</b>                   |                | <b>892,998</b>             | <b>890,104</b>    | <b>884,849</b>     | <b>829,572</b>     | <b>9,000</b>         | <b>838,572</b>   |
| <b>TOTAL EXPENSES</b>                   |                | <b>1,228,300</b>           | <b>900,432</b>    | <b>874,781</b>     | <b>834,501</b>     | <b>128,399</b>       | <b>962,900</b>   |
| <b>CHANGE FROM YEAR'S OPERATIONS</b>    |                | <b>(335,303)</b>           | <b>(10,328)</b>   | <b>10,068</b>      | <b>(4,929)</b>     | <b>(119,399)</b>     | <b>(124,328)</b> |
| Adjustments                             |                |                            |                   |                    |                    |                      |                  |
| RESERVE                                 |                | 297,185                    | 293,105           | 345,769            | 288,347            |                      | 288,347          |
| OPERATING                               |                | 704,632                    | 313,884           | 330,813            | 383,306            |                      | 263,907          |
| <b>Ending Fund Balance</b>              |                | <b>666,514</b>             | <b>606,989</b>    | <b>676,582</b>     | <b>671,653</b>     | <b>(119,399)</b>     | <b>552,254</b>   |

# ELECTRIC FUND

| ACCOUNT CODE                          | Actual      |                     | Prior Year          |                     | BUDGET           |
|---------------------------------------|-------------|---------------------|---------------------|---------------------|------------------|
|                                       | 2019-20     | Budget 2020-21      | Proj. 2020-21       | Budget 2021-22      |                  |
| KWH SOLD                              | 61,617,369  | 65,947,354          | 61,060,864          | 61,060,864          |                  |
| <b>REVENUES</b>                       |             |                     |                     |                     |                  |
| <b>SALES OF ELECTRICITY:</b>          |             |                     |                     |                     |                  |
| Residential Sales - Village           | E601.000    | \$ 1,184,809        | 1,311,000           | 1,242,488           | 1,241,600        |
| Residential Sales - Ogden             | E601.100    | \$ 570,467          | 653,000             | 607,016             | 596,746          |
| Residential Sales - Parma             | E601.200    | \$ 76,761           | 96,975              | 81,358              | 82,020           |
| Increase in Assessment PPAC           | E601        | \$ -                | -                   | \$ -                | -                |
| <b>Residential Sales</b>              | <b>E601</b> | <b>1,832,036</b>    | <b>2,060,975</b>    | <b>1,930,862</b>    | <b>1,920,366</b> |
| Commercial Sales - Village            | E602.000    | 251,573             | 298,699             | 248,775             | 261,627          |
| Commercial Sales - Ogden              | E602.100    | 67,974              | 64,000              | 71,577              | 67,174           |
| Commercial Sales - Parma              | E602.200    | 4,682               | 505                 | 4,240               | 3,430            |
| Late Charges                          | E602        | -                   | -                   | -                   | -                |
| <b>Commercial Sales</b>               | <b>E602</b> | <b>324,229</b>      | <b>363,204</b>      | <b>324,592</b>      | <b>332,231</b>   |
| Industrial Sales - Village            | E603.000    | 544,549             | 616,000             | 537,174             | 570,834          |
| Industrial Sales - Ogden              | E603.100    | 92,119              | 106,801             | 91,835              | 98,260           |
| <b>Industrial Sales</b>               | <b>E603</b> | <b>636,668</b>      | <b>722,801</b>      | <b>629,009</b>      | <b>669,094</b>   |
| Street Lighting                       | E604        | 24,246              | 26,000              | 24,597              | 24,150           |
| Other Sales to Village                | E606        | 20,076              | 25,000              | 19,790              | 22,970           |
| Security Lighting                     | E610        | 20,592              | 22,000              | 20,813              | 20,450           |
| <b>Total Sales</b>                    |             | <b>\$ 2,857,846</b> | <b>\$ 3,219,980</b> | <b>\$ 2,949,663</b> | <b>2,989,261</b> |
| <b>Other Operating Revenues:</b>      |             |                     |                     |                     |                  |
| Rent From Property                    | E621        | -                   | -                   | -                   | -                |
| Misc Revenues                         | E622.0      | 20,835              | 5,000               | 5,000               | 5,000            |
| Misc Revenues - CES Surcharge         | E622.2      | 260,739             | 300,000             | 277,172             | 300,000          |
| <b>Total other Operating Revenues</b> |             | <b>\$ 281,575</b>   | <b>\$ 305,000</b>   | <b>\$ 282,172</b>   | <b>305,000</b>   |
| <b>TOTAL OPERATING REVENUES</b>       |             | <b>\$ 3,139,420</b> | <b>\$ 3,524,980</b> | <b>3,231,835</b>    | <b>3,294,261</b> |
| Memo: Operating Revenue per KWH       |             | \$ 0.0510           | \$ 0.0535           | \$ 0.0529           | \$ 0.0540        |
| Interest Income                       | E442.       | 222                 | 15                  | 15                  | 15               |
| Misc. Non-Operating Revenues          | E444        | 13,036              | -                   | -                   | -                |
| <b>TOTAL NON-OPERATING REVENUES</b>   |             | <b>\$ 13,258</b>    | <b>15</b>           | <b>\$ 15</b>        | <b>15</b>        |

## ELECTRIC FUND

| ACCOUNT CODE                                    | Actual           | Prior Year     |               | BUDGET         |
|---|------------------|----------------|---------------|----------------|
|   | 2019-20          | Budget 2020-21 | Proj. 2020-21 | Budget 2021-22 |
| <b>TOTAL REVENUES</b>                           | \$ 3,152,678     | 3,524,995      | \$ 3,231,850  | 3,294,276      |
|   | \$ 3,152,678     | \$ 3,524,995   | \$ 3,231,850  | \$ 3,294,276   |
| <b>EXPENSES</b>                                 |                  |                |               |                |
| <b>PRODUCTION</b>                               |                  |                |               |                |
| Electricity Purchased - NYMPA                   | E721.000 643,970 | 850,000        | 617,092       | 800,000        |
| Electricity Purchased - NYPA                    | E721.100 809,517 | 890,000        | 804,127       | 850,000        |
| CES Surcharge - NYMPA                           | E721.200 260,089 | 300,000        | 277,172       | 300,000        |
| TCC Charges                                     | E721.300 -       | 70,000         | 64,997        | 75,000         |
| <b>TOTAL PRODUCTION</b>                         | \$ 1,713,577     | \$ 2,110,000   | \$ 1,763,389  | \$ 2,025,000   |
| Memo: Production cost per KWH                   | \$ 0.0278        | \$ 0.0320      | \$ 0.0289     | \$ 0.0332      |
| Repairs/Poles, Towers and Fixtures              | E736.000 -       | 3,000          | 4,867         | 5,000          |
| DEPRECIATION Poles/Towers/Fixtures              | E738.000 101,078 | 100,000        | 102,835       | 104,000        |
| <b>TOTAL MAINTENANCE POLES, TOWERS, ETC.</b>    | \$ 101,078       | \$ 103,000     | \$ 107,702    | \$ 109,000     |
| <b>DISTRIBUTION</b>                             |                  |                |               |                |
| <b>Distrib Supervision/Eng</b>                  | E741.100 13,422  | 15,000         | 6,267         | 15,000         |
| Supervision Salaries                            | E741.101 94,543  | 100,288        | 100,288       | 102,298        |
| <b>Distribution Expense</b>                     | E741.200 16,144  | 10,000         | 10,080        | 10,000         |
| Distribution Labor                              | E741.210 4,747   | 7,500          | 2,904         | 6,000          |
| Distribution Supplies                           | E741.220 -       | 1,000          | 500           | 1,000          |
| Storage Battery Supplies                        | E741.320 1,300   | 1,000          | 1,300         | 1,500          |
| <b>Op. Overhead Distribution MEE</b>            | E741.420 67,436  | 25,000         | 77,739        | 25,000         |
| <b>Op. Overhead Distribution Lines</b>          | E741.420 117,056 | 394,551        | 120,000       | 354,761        |
| Op. Underground Dist. Lines                     | E741.430 11,015  | 15,000         | 4,648         | 15,000         |
| Remove/Reset Transformers                       | E741.440 3,052   | 4,000          | 2,500         | 4,000          |
| Miscl. Dist. Line Ops.                          | E741.450 132,750 | 65,000         | 81,200        | 65,000         |
| <b>Meter Supv. &amp; Recor.</b>                 | E741.510 2,333   | 20,102         | 6,000         | 18,000         |
| Removing & Reset Meters                         | E741.520 9,448   | 5,000          | 6,462         | 6,000          |
| <b>Services on Consumers' Premises</b>          | E741.600 -       | 1,000          | -             | 1,000          |
| <b>Repairs to Dist. Structures &amp; Equip.</b> | E742.110 -       | 1,000          | 2,219         | 2,000          |
| Repairs to SubSta. Equip.                       | E742.130 13,183  | 3,000          | 1,406         | 3,000          |



## ELECTRIC FUND

|                                   | ACCOUNT CODE | Actual            | Prior Year        |                   | BUDGET            |
|-----------------------------------|--------------|-------------------|-------------------|-------------------|-------------------|
|                                   |              | 2019-20           | Budget 2020-21    | Proj. 2020-21     | Budget 2021-22    |
| Repairs/OH Dist. Conductors       | E742.410     | -                 | -                 | -                 | -                 |
| Repairs DC Overhead Conductors    | E742.420     | -                 | -                 | -                 | -                 |
| Repairs/UG Dist. Conductors       | E742.510     | 510               | -                 | -                 | -                 |
| Repairs Underground Feeder        | E742.520     | -                 | 1,000             | 500               | 1,000             |
| Repairs to OH Line Transformers   | E742.610     | -                 | -                 | -                 | -                 |
| Repairs Underground Line Trans.   | E742.620     | -                 | 3,000             | 1,000             | 3,000             |
| Repairs to OH Services            | E742.710     | -                 | 1,500             | 300               | 1,500             |
| Repairs to Underground Services   | E742.720     | 455               | 2,000             | 1,000             | 2,000             |
| Test Consumers' Meters            | E742.810     | 10,536            | 9,000             | 3,000             | 9,000             |
| Repair Consumers' Meters          | E742.820     | -                 | 1,000             | 300               | 1,000             |
| DEPRECIATION Dist. Prop.          | E743.000     | 218,951           | 219,000           | 222,745           | 223,600           |
| <b>TOTAL DISTRIBUTION</b>         |              | <b>\$ 716,881</b> | <b>\$ 904,941</b> | <b>\$ 652,357</b> | <b>\$ 870,659</b> |
| <b>STREET LIGHTING</b>            |              |                   |                   |                   |                   |
| Operation Overhead Signal Sys.    | E751.200     | -                 | -                 | -                 | -                 |
| Op. Overhead Street Lights        | E751.210     | 2,118             | 2,000             | 622               | 1,000             |
| Op. Underground Street Lights     | E751.220     | 1,104             | 4,000             | 2,681             | 4,000             |
| Repairs Overhead Street Lights    | E752.100     | 1,080             | 2,500             | 1,172             | 2,000             |
| Repairs Underground Street Lights | E752.200     | 4,930             | 4,000             | 275               | 4,000             |
| DEPRECIATION Street Lights        | E753.        | 34,153            | 36,000            | 36,151            | 36,000            |
| <b>TOTAL STREET LIGHTING</b>      |              | <b>\$ 43,385</b>  | <b>\$ 48,500</b>  | <b>\$ 40,902</b>  | <b>\$ 47,000</b>  |
| <b>CONSUMER ACCOUNTING</b>        |              |                   |                   |                   |                   |
| Meter Reading                     | E761.220     | 6,002             | 5,600             | 47,890            | 6,000             |
| Collecting                        | E761.230     | 2,531             | 5,000             | -                 | 5,000             |
| Consumer Billing & Acct.          | E761.300     | 16,015            | 25,200            | 21,639            | 46,380            |
| Support Salaries                  | E761.301     | 43,637            | 51,638            | 51,638            | 54,497            |
| <b>TOTAL CONSUMER ACCOUNTING</b>  |              | <b>\$ 68,186</b>  | <b>\$ 87,438</b>  | <b>\$ 121,168</b> | <b>\$ 111,877</b> |
| <b>SALES</b>                      |              |                   |                   |                   |                   |
| Jobbing for Village               | E772.000     | 3,647             | -                 | -                 | -                 |
| <b>TOTAL SALES</b>                |              | <b>\$ 3,647</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>GENERAL OFFICE EXPENSE</b>     |              |                   |                   |                   |                   |
| Executive Department              | E781.100     | -                 | -                 | -                 | -                 |

## ELECTRIC FUND

|                                      | ACCOUNT<br>CODE | Actual  | Prior Year     |               | BUDGET         |
|--------------------------------------|-----------------|---------|----------------|---------------|----------------|
|                                      |                 | 2019-20 | Budget 2020-21 | Proj. 2020-21 | Budget 2021-22 |
| Board Salaries                       | E781.101        | 14,316  | 14,602         | 14,602        | 14,894         |
| Treasury and Accounting              | E781.200        | -       | -              | -             | -              |
| Administrative Salaries              | E781.201        | 63,859  | 69,523         | 69,523        | 73,888         |
| Software & Training                  | E781.209        | -       | 8,172          | 6,172         | 8,172          |
| Computer Hardware                    | E781.211        | 2,257   | 7,640          | 5,823         | 7,600          |
| Law Department                       | E781.300        | 2,125   | 2,000          | 375           | 2,000          |
| Other General Office Supplies        | E781.500        | 13,524  | 15,000         | 11,987        | 15,000         |
| Management Service (BST)             | E782.000        | 10,000  | 10,000         | 10,000        | 10,000         |
| Insurance, Injuries & Damages        | E783.100        | 21,013  | 21,100         | 17,267        | 19,900         |
| Regulatory Comm Expense              | E784.000        | 8,209   | 7,000          | 8,219         | 7,000          |
| Other General Expense Vac./Sick      | E785.100        | 72,328  | 56,589         | 56,589        | 47,928         |
| Training & Education                 | E785.101        | 64,133  | 75,000         | 27,212        | 75,000         |
| State Retirement                     | E785.102        | 181,188 | 85,267         | 86,966        | 83,580         |
| Social Security                      | E785.103        | 46,355  | 52,570         | 52,570        | 49,591         |
| Workers Comp.                        | E785.104        | 26,310  | 33,760         | 27,332        | 27,860         |
| Disability Insurance                 | E785.105        | 1,011   | 1,266          | 1,266         | 1,194          |
| Hospital & Medical Insurance         | E785.106        | 167,203 | 180,673        | 180,673       | 170,640        |
| Medical Reimbursement                | E785.107        | -       | -              | -             | -              |
| CDL/EAP Programs                     | E785.108        | 881     | 853            | 853           | 804            |
| Small Medical Claims                 | E785.109        | 71      | 1,182          | 1,182         | 1,114          |
| Safety/OSHA                          | E785.110        | 27,538  | 30,000         | 25,862        | 30,000         |
| Unemployment Insurance               | E785.111        | -       | -              | -             | -              |
| Post Retirement Change in Liab       | E785.112        | -       | (152,249)      | (152,249)     | (300,000)      |
| Dental Plan                          | E785.113        | 6,643   | 12,082         | 8,000         | 11,290         |
| Longevity Pay                        | E785.114        | 3,640   | 3,832          | 3,832         | 3,832          |
| Miscellaneous General Expense        | E785.200        | 16,946  | 30,000         | 39,372        | 30,000         |
| Oper Municipality Holiday Events - C | E785.201        | -       | 2,500          | 1,250         | 2,500          |
| Oper Municipality Seasonal Events -  | E785.202        | -       | 2,500          | 1,250         | 2,500          |
| Oper Municipality Community Outrea   | E785.203        | -       | 2,000          | 1,000         | 2,000          |
| Maintenance of Municipal Facilities  | E785.204        | 11,444  | 20,793         | 3,519         | 15,000         |
| Energy Efficiency Programs           | E785.205        | 1,074   | -              | 2,641         | -              |
| Covid                                | E785.206        | 93,757  | -              | -             | -              |
| DEPRECIATION General Property        | E788.000        | 26,846  | 28,000         | 28,364        | 28,500         |

## ELECTRIC FUND

|   | ACCOUNT<br>CODE | Actual              | Prior Year          |                     | BUDGET              |
|---|-----------------|---------------------|---------------------|---------------------|---------------------|
|   |                 | 2019-20             | Budget 2020-21      | Proj. 2020-21       | Budget 2021-22      |
| Misc Expenses Transferred               | E792.000        | (291,472)           | (300,000)           | (227,239)           | (300,000)           |
| <b>TOTAL ADMINISTRATION/GENERAL</b>     |                 | <b>\$ 591,199</b>   | <b>\$ 321,655</b>   | <b>\$ 314,214</b>   | <b>\$ 141,787</b>   |
| <b>TOTAL OPERATING EXPENSE</b>          |                 | <b>\$ 3,237,952</b> | <b>\$ 3,575,534</b> | <b>\$ 2,999,732</b> | <b>\$ 3,305,323</b> |
| <b>DEBT SERVICE</b>                     |                 |                     |                     |                     |                     |
| Interest on Long Term Debt              | E451.           | 1,076               | 544                 | 544                 | -                   |
| Misc Interest Deductions                | E452.           | 1,049               | 500                 | -                   | 500                 |
| Interest Deductions Attic Insulation    | E452.100        | -                   | -                   | -                   | -                   |
| <b>TOTAL DEBT SERVICE</b>               |                 | <b>\$ 2,126</b>     | <b>\$ 1,044</b>     | <b>\$ 544</b>       | <b>\$ 500</b>       |
| <b>NON-OPERATING EXPENSE</b>            |                 |                     |                     |                     |                     |
| Real Property Taxes                     | E403.000        | 39,161              | 48,000              | 48,000              | 48,000              |
| Uncollectible Revenue                   | E404.000        | 5,564               | 10,000              | 10,000              | 10,000              |
| Misc Non-Operating Expense              | E449.000        | -                   | -                   | -                   | -                   |
| Misc. Amortization                      | E456.000        | -                   | -                   | -                   | -                   |
| Contract Appr/From Income- IEEP         | E459.000        | 61,308              | 70,000              | 69,946              | 70,000              |
| Contract Appr/From Income - Hybrid      | E459.100        | -                   | -                   | -                   | -                   |
| Contract Appr/From Income - Insul       | E459.200        | -                   | -                   | -                   | -                   |
| Contract Appr/From Income - Bucket Tr   | E459.300        | -                   | -                   | -                   | -                   |
| Contract Appr/From Income - Digger Tr   | E459.400        | 75,601              | 75,601              | 75,601              | 12,600              |
| Contract Appropriation of Income - 201: | E459.500        | 15,556              | 26,667              | 26,667              | 26,667              |
| Mutual Aid Expense                      | E460.000        | 2,896               | 30,000              | 29,952              | 30,000              |
| Mutual Aid - Billable                   | E460.100        | 10,350              | -                   | 14,775              | -                   |
| Prior Year Expense Account              | E9997.900       | -                   | -                   | -                   | \$ -                |
| <b>TOTAL NON-OPERATING EXPENSE</b>      |                 | <b>\$ 210,436</b>   | <b>\$ 260,268</b>   | <b>\$ 274,941</b>   | <b>\$ 197,267</b>   |
| <b>TOTAL EXPENSES</b>                   |                 | <b>\$ 3,450,513</b> | <b>\$ 3,836,846</b> | <b>\$ 3,275,217</b> | <b>\$ 3,503,090</b> |
|   |                 | \$ 3,450,513        | \$ 3,836,846        | \$ 3,275,217        | \$ 3,503,090        |
| <b>SURPLUS (ACCOUNT 281) BEGINNING</b>  |                 | <b>\$ 4,099,861</b> | <b>\$ 4,179,206</b> | <b>\$ 3,802,026</b> | <b>\$ 3,758,659</b> |
| <b>TOTAL REVENUES</b>                   |                 | <b>\$ 3,152,678</b> | <b>\$ 3,524,995</b> | <b>\$ 3,231,850</b> | <b>\$ 3,294,276</b> |

## ELECTRIC FUND

| ACCOUNT<br>CODE                     | Actual       | Prior Year     |               | BUDGET         |
|-------------------------------------|--------------|----------------|---------------|----------------|
|                                     | 2019-20      | Budget 2020-21 | Proj. 2020-21 | Budget 2021-22 |
| <b>TOTAL EXPENSES</b>               | \$ 3,450,513 | \$ 3,836,846   | \$ 3,275,217  | \$ 3,503,090   |
| Change From Year's Operations       | \$ (297,835) | \$ (311,851)   | \$ (43,367)   | \$ (208,814)   |
| Adjustments                         | \$ -         |                |               |                |
| <b>SURPLUS (ACCOUNT 281) ENDING</b> | \$ 3,802,026 | \$ 3,867,355   | \$ 3,758,659  | \$ 3,549,845   |



## RESERVE FUNDS

|                         | ACTUAL<br>05/31/2020 | PROJECTED<br>05/31/2021 | 0.10%<br><u>2021-222</u> |           |          | ESTIMATED<br>05/31/2022 |
|-------------------------|----------------------|-------------------------|--------------------------|-----------|----------|-------------------------|
|                         |                      |                         | Interest                 | Trans. IN | Expenses |                         |
| General Reserve         | \$ 240,438           | 240,679                 | 241                      | -         | -        | \$ 240,920              |
| Streets & Pavement      | \$ 221,374           | 196,742                 | 197                      | -         | 75,000   | \$ 121,939              |
| Computer Reserve        | \$ 21,594            | 21,616                  | 22                       | -         | -        | \$ 21,638               |
| GF Equipment Reserve    | \$ 247,423           | 578,155                 | 578                      | -         | 243,785  | \$ 334,948              |
| GF Recycle Reserve      | \$ 107,464           | 21,385                  | 21                       | -         | -        | \$ 21,406               |
| GF Insurance Fund       | \$ 89,101            | 89,190                  | 89                       | -         | -        | \$ 89,279               |
| General ERS             | \$ -                 | 52,000                  | 52                       | -         | -        | \$ 52,052               |
| Sewer Reserve           | \$ 128,672           | 128,801                 | 129                      | -         | -        | \$ 128,930              |
| SF Equipment Reserve    | \$ 163,675           | 188,139                 | 188                      | -         | 57,768   | \$ 130,559              |
| Sewer Insurance Fund    | \$ 4,838             | 4,843                   | 5                        | -         | -        | \$ 4,848                |
| Sewer ERS               | \$ -                 | 23,986                  | 24                       | -         | -        | \$ 24,010               |
| Electric Insurance Fund | \$ 19,679            | 19,699                  | 20                       | -         | -        | \$ 19,719               |
| Electric Depreciation   | \$ 87                | 87                      | -                        | -         | -        | \$ 87                   |
| Totals                  | \$ 1,244,346         | 1,565,323               | 1,566                    | -         | 376,553  | \$ 1,190,336            |

\$ 1,190,336

2021-22 Changes to Reserve:

- Budgeted: GF Equipment Reserve: use \$244k towards purchase of refuse truck
- General Streets Reserve: Use \$75k towards roads program
- SF Equipment Reserve: Use \$58K towards Glenn Carin Pumpstation Equipment

2020-21 Changes to Reserve:

- Budgeted: General Streets Reserve: Use \$58K for Brockport Road
- General ERS Reserve: use \$98k to pay yearly invoice
- Sewer ERS Reserve: use \$21k to pay yearly invoice
- GF Equipment Reserve: add \$87k for future equipment purchase
- GF Recycle Reserve: add \$15k for future needs
- General ERS Reserve: add \$150k for future invoice
- SF Equipment Reserve: add \$24k for future equipment
- Sewer ERS Reserve: add \$45k for future use

2019-20 Changes to Reserve:

- Budgeted: GF Recycle Reserve: Use \$105K to purchase Recycling Truck
- SF Equipment Reserve: Use \$130K to purchase Flush Truck #11

2018-19 Changes to Reserve:

- Budgeted: GF Equipment Reserve: Use \$141K to purchase Truck 6
- SF Equipment Reserve: Use 60K to purchase Truck 6
- General Streets Reserve: Add \$60K for future Brockport Road rebuild
- SF Equipment Reserve: Add \$40k for future use
- Recycle Truck Reserve. Add \$15K

Village of Spencerport 2021-2022 BUDGET

**MAJOR EQUIPMENT/PROJECT EXPENSE**

| Projects                                  | Sponsor<br>DH/VB | Total Cost       | General Fund |                | Sewer Fund |                | Electric Fund |                | Capital Fund |        | Total            |
|---|------------------|------------------|--------------|----------------|------------|----------------|---------------|----------------|--------------|--------|------------------|
|   |                  |                  | Account      | Amount         | Account    | Amount         | Account       | Amount         | Account      | Amount |                  |
| <b>Roads Program:</b>                     |                  |                  |              |                |            |                |               |                |              |        |                  |
| pave Slayton Ave                          | TW               | 17,960           | A5110.402    | 17,960         |            |                |               |                |              |        | 17,960           |
| mill out and black top Slayton Ave        | TW               | 2,500            | A5110.400    | 2,500          |            |                |               |                |              |        | 2,500            |
| Pave West Ave                             | TW               | 22,698           | A5110.402    | 22,698         |            |                |               |                |              |        | 22,698           |
| mill out and black top West ave           | TW               | 4,500            | A5110.400    | 4,500          |            |                |               |                |              |        | 4,500            |
| pave Gazebo parking lot                   | TW               | 56,985           | A5110.402    | 56,985         |            |                |               |                |              |        | 56,985           |
| mill out and black top Gazebo parking lot | TW               | 5,600            | A5110.400    | 5,600          |            |                |               |                |              |        | 5,600            |
| MicroPave/Crack Seal                      | TW               | 31,042           | A5110.400    | 31,042         |            |                |               |                |              |        | 31,042           |
| Paint back of Village office              | JS               | 10,000           | A1325.200    | 3,334          | G8110.200  | 3,333          | E0785.204     | 3,333          |              |        | 10,000           |
| Sidewalk project - Phase 2                | TW               | 255,800          | A5410.200    | 255,800        |            |                | E0371.000     | 15,000         |              |        | 255,800          |
| Sidewalk EF portion                       | OM               | 15,000           |              |                |            |                |               |                |              |        | 15,000           |
| Engineering for Trolley Docks             | TW               | 45,000           | A7110.200    | 45,000         |            |                |               |                |              |        | 45,000           |
| Red Brick around clock at Merz Park       | TW               | 11,312           | A7110.200    | 11,312         |            |                |               |                |              |        | 11,312           |
| Replant 2 gardens and mulch at Merz Park  | TW               | 9,760            | A7110.200    | 9,760          |            |                |               |                |              |        | 9,760            |
| curb edging around gardens and gazebo     | TW               | 4,500            | A7110.200    | 4,500          |            |                |               |                |              |        | 4,500            |
| Merz Park Parking lot engineering         | TW               | 30,000           | A7110.200    | 30,000         |            |                |               |                |              |        | 30,000           |
| Alluminum too box for Truck #11           | TW               | 5,400            |              |                | G8120.200  | 5,400          |               |                |              |        | 5,400            |
| Truck #16                                 | TW               | 94,812           | A5110.200    | 66,368         | G8120.200  | 28,444         |               |                |              |        | 94,812           |
| Refuse Truck #18                          | TW               | 247,785          | A8160.200    | 247,785        |            |                |               |                |              |        | 247,785          |
| Bobcat skid steer                         | TW               | 58,945           | A5110.200    | 41,262         | G8120.200  | 17,684         |               |                |              |        | 58,946           |
| Replace defective poles                   | OM               | 75,000           |              |                |            |                | E0358.000     | 75,000         |              |        | 75,000           |
| Circuit 21 relocation and rebuild         | OM               | 85,000           |              |                |            |                | E0359.000     | 85,000         |              |        | 85,000           |
| Tree Trimming                             | OM               | 25,000           |              |                |            |                | E0741.420     | 25,000         |              |        | 25,000           |
| Glen Cairn Pump Station equipment         | TW               | 57,768           |              |                | G8120.200  | 57,768         |               |                |              |        | 57,768           |
| Glen Cairn Pump Station Generator         | TW               | 15,770           |              |                | G8120.200  | 15,770         |               |                |              |        | 15,770           |
|   |                  |                  |              |                |            |                |               |                |              |        | -                |
|   |                  |                  |              |                |            |                |               |                |              |        | -                |
|   |                  |                  |              |                |            |                |               |                |              |        | -                |
|   |                  |                  |              |                |            |                |               |                |              |        | -                |
| <b>Total</b>                              |                  | <b>1,188,138</b> |              | <b>856,406</b> |            | <b>128,399</b> |               | <b>203,333</b> |              |        | <b>1,188,138</b> |

**MISCELLANEOUS RELATED REVENUES:**

| Total Revenue             | General Fund |                 | Sewer Fund |               | Electric Fund |              | Capital Fund |          | Total          |
|---------------------------|--------------|-----------------|------------|---------------|---------------|--------------|--------------|----------|----------------|
|                           | Account      | Amount          | Account    | Amount        | Account       | Amount       | Account      | Amount   |                |
| CHIPS                     | TW           | 25,000          | A3501.000  | 65,249        |               |              |              |          | 65,249         |
| Truck #16 trade in        | TW           | 10,000          | A2665.000  | 7,000         | G2665.000     | 3,000        |              |          | 10,000         |
| Bobcat skidsteer trade in | TW           | 20,000          | A2665.000  | 14,000        | G2665.000     | 6,000        |              |          | 20,000         |
| Refuse Truck #18 trade in | TW           | 13,000          | A2665.000  | 13,000        |               |              |              |          | 13,000         |
|                           |              | -               |            |               |               |              |              |          | -              |
|                           |              | -               |            |               |               |              | E0263.000    | -        | -              |
| <b>Total</b>              |              | <b>(40,249)</b> |            | <b>99,249</b> |               | <b>9,000</b> |              | <b>-</b> | <b>108,249</b> |

**USE OF RESERVES:**

| Total Reserves                     | General Fund |                | Sewer Fund |                | Electric Fund |               | Capital Fund |          | Total          |
|------------------------------------|--------------|----------------|------------|----------------|---------------|---------------|--------------|----------|----------------|
|                                    | Account      | Amount         | Account    | Amount         | Account       | Amount        | Account      | Amount   |                |
| Refuse Truck #18                   |              | 243,785        | A0231.302  | 243,785        |               |               |              |          | 243,785        |
| roads/streets                      |              | 75,000         | A0231.202  | 75,000         |               |               |              |          | 75,000         |
| Glenn Carin pump station equipment |              | 57,768         |            |                | G0231.302     | 57,768        |              |          | 57,768         |
| <b>Total Use of Reserves:</b>      |              | <b>376,553</b> |            | <b>318,785</b> |               | <b>57,768</b> |              | <b>-</b> | <b>376,553</b> |

**Roads Program Summary:**

|                      | A5110.400 | A5110.402 | A8540.400 | Total      | CHIPS     |
|----------------------|-----------|-----------|-----------|------------|-----------|
| Slayton Ave          | 2,500.00  | 17,960.00 | -         | 20,460.00  | 65,248.91 |
| West Ave             | 4,500.00  | 22,698.00 | -         | 27,198.00  | -         |
| Gazebo parking lot   | 5,600.00  | 56,985.00 | -         | 62,585.00  | -         |
| MicroPave/Crack Seal | 31,042.00 | -         | -         | 31,042.00  | -         |
|                      | 43,642.00 | 97,643.00 | -         | 141,285.00 | 65,248.91 |

Village of Spencerport, NY  
**Vehicle Replacement Schedule**  
 Revised: 02/05/2021

| Scenario:           |        |   | Plan for Calculation |            |                          |                            |                |                  |                                    |                |                |                |                |           |               |                |
|---------------------|--------|---|----------------------|------------|--------------------------|----------------------------|----------------|------------------|------------------------------------|----------------|----------------|----------------|----------------|-----------|---------------|----------------|
| Description of Work | Unit # | Vehicle Description                               | YR Last Purch        | Trade Life | Fiscal Year End Next Buy | Projected Replacement Cost |                |                  | Paid by Fund Split                 | 2020 2021      | 2021 2022      | 2022 2023      | 2023 2024      | 2024 2025 | 2025 2026     | 2026 2027      |
|                     |        |   |                      |            |                          | Gross Cost                 | Trade In       | Net Cost         |                                    |                |                |                |                |           |               |                |
| D.P.W               | 1      | 2018 Ford F150                                    | 2018                 | 5          | 2023                     | 37,000                     | -              | 37,000           | 70/30% GF/SF                       | -              | -              | 37,000         | -              | -         | -             | -              |
| D.P.W               | 5      | 2007 International Dump Truck                     | 2007                 | 11         | 2018                     | 205,000                    | 35,000         | 170,000          | 100% SF Chas & Body                | -              | -              | -              | -              | -         | -             | -              |
| D.P.W               | 6      | 2019 Mack   | 2019                 | 22         | 2041                     | 216,000                    | 10,000         | 206,000          | 70/30% GF/SF                       | -              | -              | -              | -              | -         | -             | -              |
| D.P.W               | 7      | 2013 International 6 Wheel Dump                   | 2013                 | 9          | 2022                     | 220,000                    | 20,000         | 200,000          | 100% GF                            | -              | -              | 200,000        | -              | -         | -             | -              |
| D.P.W               | 9      | 2017 Ford F550 1 Ton Dump                         | 2017                 | 6          | 2023                     | 62,000                     | 5,000          | 57,000           | 70/30% GF/SF                       | -              | -              | -              | 57,000         | -         | -             | -              |
| Parks               | 10     | 2020 Ford F550 1 Ton Dump                         | 2020                 | 6          | 2026                     | 72,171                     | 22,000         | 50,171           | 70/30% GF/SF                       | 50,171         | -              | -              | -              | -         | -             | 50,171         |
| Sewer               | 11     | 1999 Sterling Flush Tank Truck                    | 1999                 | 20         | 2019                     | 250,449                    | 10,000         | 240,449          | 100% Sewer                         | -              | -              | -              | -              | -         | -             | -              |
| Refuse              | 12     | 2015 International packer                         | 2015                 | 11         | 2026                     | 225,000                    | 15,000         | 210,000          | 100% GF                            | -              | -              | -              | -              | -         | -             | 210,000        |
| Street Clean        | 14     | 2007 Freightliner St Sweeper                      | 2007                 | 17         | 2024                     | 330,000                    | 40,000         | 290,000          | 70/30% GF/SF                       | -              | -              | -              | 290,000        | -         | -             | -              |
| D.P.W               | 15     | Ford F450 reg cab w/ platform body                | 2017                 | 6          | 2023                     | 64,000                     | 4,000          | 60,000           | 70/30% GF/SF                       | -              | -              | 60,000         | -              | -         | -             | -              |
| D.P.W               | 16     | 2009 Ford P/U F450 Dump                           | 2009                 | 13         | 2022                     | 94,812                     | 10,000         | 84,812           | 70/30% GF/SF                       | -              | 84,812         | -              | -              | -         | -             | -              |
| Refuse              | 18     | 2008 International Packer                         | 2008                 | 14         | 2022                     | 247,785                    | 13,000         | 234,785          | 100% GF                            | -              | 234,785        | -              | -              | -         | -             | -              |
| Recycling           | 19     | 2020 International Recycler                       | 2020                 | 10         | 2030                     | 193,060                    | 7,100          | 185,960          | 100% GF                            | 185,960        | -              | -              | -              | -         | -             | -              |
| D.P.W new           | 21     | CASE 4WD Loader 2020                              | 2020                 | 5          | 2025                     | 103,346                    | 42,000         | 61,346           | 70/30% GF/SF                       | 61,346         | -              | -              | -              | -         | 61,346        | -              |
| D.P.W               | 22     | 2019 Caterpillar (Case) Loader Upgrade            | 2020                 | 3          | 2023                     | 156,830                    | 142,028        | 14,802           | 50/50% GF/SF                       | -              | -              | -              | -              | -         | -             | -              |
| Parks               | 24     | 2010 John Deere Tractor                           | 2019                 | 9          | 2028                     | 46,229                     | 16,900         | 29,329           | 70/30% GF/SF                       | -              | -              | -              | -              | -         | -             | -              |
| Parks Van           | 26     | 2021 Ford E350 - Parks Cube Van                   | 2021                 | 9          | 2030                     | 42,241                     | 6,600          | 35,641           | 70/30% GF/SF                       | 35,641         | -              | -              | -              | -         | -             | -              |
| Parks               | 27     | 2008 Chevy 2500 Mechanics (purchased in 2014)     | 2008                 | 15         | 2023                     | 18,500                     | 200            | 18,300           | 70/30% GF/SF                       | -              | -              | -              | -              | -         | -             | -              |
| Leaf pick up        | B      | SCL 800 CYD trailer w/ mount leaf machine gray    | 2019                 | 15         | 2034                     | 48,834                     | 3,500          | 45,334           | 100% GF                            | -              | -              | -              | -              | -         | -             | -              |
| Leaf pick up        | C      | 2011 Leaf Machine yellow                          | 2011                 | 15         | 2026                     | 34,000                     | 2,000          | 32,000           | 100% GF                            | -              | -              | -              | -              | -         | -             | 32,000         |
| D.P.W               |        | 2017 BobcatSkid steer lease/own                   | 2017                 | 5          | 2022                     | 58,945                     | 20,000         | 38,945           | 70/30% GF/SF                       | -              | 38,945         | -              | -              | -         | -             | -              |
| DPW                 | Equip  | Polaris ATV                                       | 2007                 |            |                          |                            |                |                  | 60/40% GF/SF                       | -              | -              | -              | -              | -         | -             | -              |
| DPW                 | UTV    | BobCat UTV  | 2017                 |            | 2017                     | 26,000                     | 3,000          | 23,000           |                                    |                |                |                |                |           |               |                |
|                     |        |   |                      |            | <b>Subtotal:</b>         | <b>2,752,203</b>           | <b>427,328</b> | <b>2,324,875</b> | <b>Subttl General &amp; Sewer:</b> | <b>333,118</b> | <b>358,542</b> | <b>297,000</b> | <b>347,000</b> | <b>-</b>  | <b>61,346</b> | <b>292,171</b> |
| Building Inspector  |        |   |                      |            |                          |                            |                |                  |                                    |                |                |                |                |           |               |                |
| SME                 | 20     | 2010 Ford Escape Hybrid 4*4                       | 2010                 | 15         | 2025                     | 29,000                     | 10,000         | 19,000           | 100% Electric                      | -              | -              | -              | -              | 19,000    | -             | -              |
| SME                 | 2      | 2018 Mitsubishi Outlander                         | 2018                 | 8          | 2026                     | 32,017                     | 10,000         | 22,017           | 100% Electric                      | -              | -              | -              | -              | -         | -             | 22,017         |
| SME                 | 3      | 2006 Freightliner Bucket Truck Altec 8/2/06       | 2006                 | 17         | 2023                     | 225,000                    | 40,000         | 185,000          | 100% Electric                      | -              | -              | 185,000        | -              | -         | -             | -              |
| SME                 | 33     | 2015 Hybrid bucket electric truck (purch 7/15/19) | 2019                 | 20         | 2039                     | 80,000                     | -              | 80,000           | 100% Electric                      | -              | -              | -              | -              | -         | -             | -              |
| SME                 | 13     | 2001 Ford F650 Bucket Truck                       | 2001                 | 14         | 2015                     | 150,000                    | 25,000         | 125,000          | 100% Electric                      | -              | -              | -              | -              | -         | -             | -              |
| SME                 | 23     | 2018 hybrid digger derrick truck                  | 2018                 | 25         | 2043                     | 226,803                    | 18,000         | 208,803          | 100% Electric                      | -              | -              | -              | -              | -         | -             | -              |
| SME                 | 25     | 1998 John Deere Backhoe                           | 1998                 | 25         | 2023                     | 40,000                     | 8,000          | 32,000           | 100% Electric                      | -              | -              | 32,000         | -              | -         | -             | -              |
| SME                 | 4      | 2004 1 ton dump Ford F350                         | 2004                 | 19         | 2023                     | 30,000                     | 4,000          | 26,000           | 100% Electric                      | -              | -              | 26,000         | -              | -         | -             | -              |
| SME                 | -      | Rear Lot Pole Setter                              | 0                    | 0          | 2020                     | 75,000                     | -              | 75,000           | 100% Electric                      | -              | -              | -              | -              | -         | -             | -              |
|                     |        | <b>Total cost for Fiscal Year (all Funds):</b>    |                      |            |                          | <b>3,579,006</b>           | <b>522,328</b> | <b>3,056,678</b> |                                    | <b>333,118</b> | <b>358,542</b> | <b>540,000</b> | <b>347,000</b> | <b>-</b>  | <b>61,346</b> | <b>292,171</b> |



## INSURANCE AND BENEFITS ALLOCATION WORKSHEET

| POLICY/COVERAGE:                   |                   |                   |                   | Salary % Distribution By Fund |                |           |               |          |               |
|------------------------------------|-------------------|-------------------|-------------------|-------------------------------|----------------|-----------|---------------|----------|---------------|
|                                    | Actual            | Act/Fcst          | Budget            | 49.0%                         |                | 11.2%     |               | 39.8%    |               |
|                                    | 2019-2020         | 2020-2021         | 2021-2022         | General                       |                | Sewer     |               | Electric |               |
| SMP (Special Multi-Peril)          | 49,676            | 40,931            | 50,000            | A1910.402                     | 24,500         | G1910.402 | 5,600         | E783.100 | 19,900        |
| Crime Coverage                     | -                 | -                 | -                 | A1910.403                     | -              | G1910.403 | -             | E783.100 | -             |
| Public Officials                   | -                 | -                 | -                 | A1910.400                     | -              | G1910.400 | -             | E783.100 | -             |
| <b>TOTAL</b>                       | <b>\$ 49,676</b>  | <b>\$ 40,931</b>  | <b>\$ 50,000</b>  |                               | <b>24,500</b>  |           | <b>5,600</b>  |          | <b>19,900</b> |
| <b>Employee Benefits Insurance</b> |                   |                   |                   |                               | 24,500         |           | 5,600         |          | 19,900        |
| Workers Compensation               | 60,869            | 64,569            | 70,000            | A9040.800                     | 34,300         | G9040.800 | 7,840         | E785.104 | 27,860        |
| Disability Insurance               | 2,409             | 3,000             | 3,000             | A9055.800                     | 1,470          | G9055.800 | 336           | E785.105 | 1,194         |
| Unemployment Insurance             | -                 | -                 | -                 | A9050.800                     | -              | G9050.800 | -             | E785.111 | -             |
| <b>TOTAL</b>                       | <b>\$ 63,278</b>  | <b>\$ 67,569</b>  | <b>\$ 73,000</b>  |                               | <b>35,770</b>  |           | <b>8,176</b>  |          | <b>29,054</b> |
| <b>Other Employee Benefits</b>     |                   |                   |                   |                               | 35,770         |           | 8,176         |          | 29,054        |
| Retirement                         | 297,136           | 207,063           | 210,000           | A9010.800                     | 102,900        | G9010.800 | 23,520        | E785.102 | 83,580        |
| Small Medical Claims               | 517               | 2,526             | 2,800             | A9189.802                     | 1,372          | G9189.802 | 314           | E785.109 | 1,114         |
| CDL/EAP Program                    | 1,687             | 2,039             | 2,020             | A9189.803                     | 990            | G9189.803 | 226           | E785.108 | 804           |
| <b>TOTAL</b>                       | <b>\$ 299,340</b> | <b>\$ 211,628</b> | <b>\$ 214,820</b> |                               | <b>105,262</b> |           | <b>24,060</b> |          | <b>85,498</b> |

Notes to Retirement:

Actual

### 2021-22 Property Tax Cap Calculation

Revision: 02/03/2021

|  |   |              |                     |
|--|---|--------------|---------------------|
| Original Warrant/Levy 2020-21  |   |              |                     |
| General Taxes  |   | 652,645.97   |                     |
| General Recycle  |   | 67,053.51    |                     |
| Sewer Residential Capital  |   | 232,731.31   |                     |
| Sewer Residential O&M  |   | 266,313.53   |                     |
| Total Original Warrant   |   | 1,218,744.32 |                     |
| Adjustments to Warrant (See OSC recommendations)   | Adj. Includes   | +            | -                   |
| 1. <b>Adjusted Warrant 2020-21</b>   | Exemption Removal   | =            | <b>1,218,744.32</b> |
|  | Excludes Unpaid Refuse  |              |                     |
| 2.      Add: <b>Total Tax Cap Reserve Amount (Incl Interest Earned) Fr FYE 5/31/2019</b>   |   | +            | -                   |
| 3.      Add: <b>Tax Base Growth Factor</b>   | x   | 100.25%      | = 1,221,791.18      |
| 4. 5.     Add: <b>Pilots receivable in the 5/31/2021 Fiscal Year</b>   |   | +            | 14,213.00           |
|  |   | =            | 1,236,004.18        |
|  | Multiply times levy growth factor (1.00 to 1.02)  | x            | 101.31%             |
|  |   | =            | 1,252,195.84        |
| Subtract:  | <b>Pilots receivable in the Fiscal Year 5/31/2022</b>   | -            | 15,326.40           |
|  | <b>Total Levy Limit before Adjustments/Exclusions</b>   | =            | 1,236,869.44        |
| 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 2020-21 taxes levied:   | 60,937.22    |                     |
|  | Expenses from Tort Actions expected in 2020-21  | -            |                     |
|  | <u>Calculate Carry Over</u>   |              |                     |
|  | OSC-Approved Tax Cap for 2020-21  | 1,284,373.00 |                     |
|  | A) 1.5% of Cap  | 19,265.60    |                     |
|  | B) Unused Levy 2020-21: CAP Less Adjusted Warrant   | 65,628.68    |                     |
| 7.      Calc: <b>Available CarryOver from FYE 5/13/2020 (Lesser of A or B Above)</b>   |   | +            | 19,265.60           |
|  | 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): | +            | -                   |
| 8.      Add:   |   |              |                     |
| 9.      Add/Subtr: Transfer of Local Government Functions as determined by OSC   |   | +            | -                   |
| <b>TAX LEVY LIMIT, adj. for Transfers, plus Exclusions</b>   |   | <b>=</b>     | <b>1,256,135.03</b> |

103.06797%

**2021-22 Estimated Levy:**

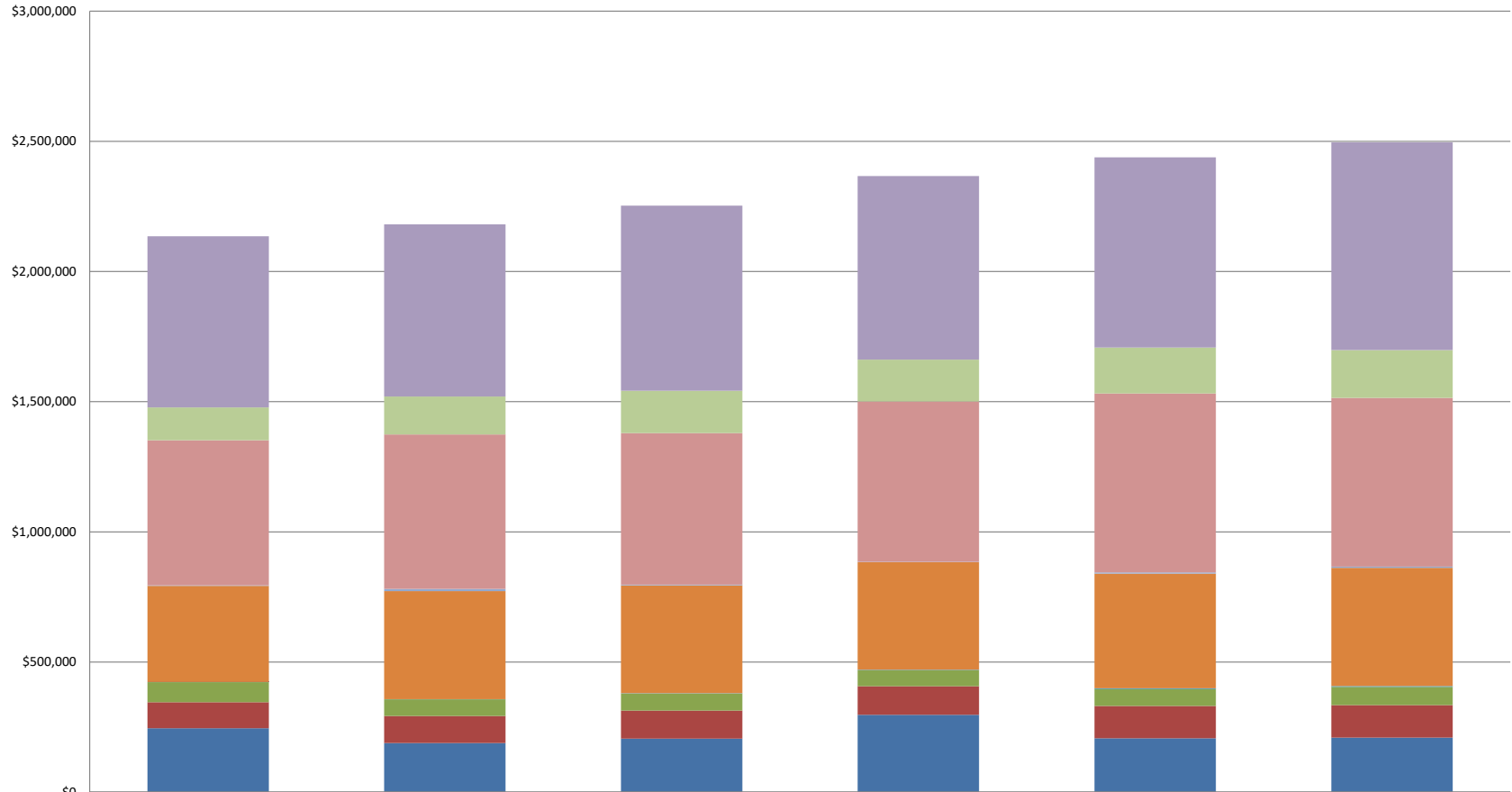
|   |                         |
|---|-------------------------|
| General Taxes                             | 654,620.01              |
| General Recycle                           | 51,535.29               |
| Sewer Residential Capital                 | 272,621.00              |
| Sewer Residential O&M                     | 217,134.00              |
| <b>Estimated Total Warrant</b>            | <b>1,195,910.30</b>     |
| PILOT                                     | 15,326.40               |
| <b>Total Warrant + PILOT</b>              | <b>1,211,236.70</b>     |
| <b>Levy + PILOT 2021-22</b>               | <b>Est 1,211,236.70</b> |
| <b>Levy + PILOT 2020-21</b>               | <b>Act 1,232,957.32</b> |
| Overall increase vs prior year levy in \$ | (21,720.62)             |
| Overall increase vs prior year levy in %  | -1.78%                  |
| On same assessment base:                  | 208,513,023             |
| Tax Rate 2020-21                          | 5.91                    |
| Tax Rate 2021-22                          | 5.81                    |
| Increase %                                | -1.76%                  |

Retirement Exclusion Calculation:

|   |              |
|---|--------------|
| NYSLRS projected Salary base 2020-21  |              |
| Pension contributions due to increases in the statewide contribution rate over 2 percentage points (eg: 2.6% - 2% = 0.6%) Current year - 0% | x            |
| <b>Exclusion allowed</b>  | <b>0.00%</b> |

**Reduction in Levy Required: IF ANY** -

### Salaries and Benefits



|                        | \$2,135,203<br>Actual<br>2016-17 | \$2,181,079<br>Actual<br>2017-18 | \$2,252,718<br>Actual<br>2018-19 | \$2,366,571<br>Actual<br>2019-20 | \$2,438,469<br>Actual/Forecast<br>2020-21 | \$2,495,936<br>Budget<br>2021-22 |
|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|---|----------------------------------|
| General Fund           | \$657,428                        | \$661,094                        | \$710,616                        | \$704,960                        | \$730,217                                 | \$797,985                        |
| Sewer Fund             | \$126,092                        | \$145,873                        | \$162,809                        | \$160,513                        | \$176,751                                 | \$183,225                        |
| Electric Fund          | \$557,094                        | \$592,928                        | \$582,240                        | \$616,034                        | \$687,191                                 | \$648,266                        |
| CDL/EAP & Misc         | \$1,723                          | \$8,805                          | \$2,372                          | \$1,687                          | \$4,565                                   | \$4,820                          |
| Hospital/Medical       | \$369,296                        | \$414,783                        | \$414,262                        | \$412,694                        | \$440,505                                 | \$453,983                        |
| Disability Insurance   | \$773                            | \$614                            | \$1,486                          | \$2,409                          | \$3,000                                   | \$3,000                          |
| Unemployment Insurance | \$38                             | \$0                              | \$0                              | \$0                              | \$0                                       | \$0                              |
| Workers Compensation   | \$77,215                         | \$64,169                         | \$65,077                         | \$60,869                         | \$64,569                                  | \$70,000                         |
| Social Security        | \$99,448                         | \$103,884                        | \$108,190                        | \$110,268                        | \$124,608                                 | \$124,657                        |
| State Retirement       | \$246,096                        | \$188,929                        | \$205,666                        | \$297,136                        | \$207,063                                 | \$210,000                        |