

VILLAGE OF SPENCERPORT

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

ADOPTED

2022-2023 BUDGET

For Fiscal Year

Beginning June 1, 2022

and

Ending May 31, 2023

Mayor Gary Penders

Deputy Mayor Carol J. Nellis-Ewell

Trustee Ray Kuntz

Trustee Charles Hopson

Trustee David Wohlers

Clerk Jacqueline Sullivan

Treasurer Karen Carr

Superintendent Of Public Works Thomas West

Electric Superintendent Owen McIntee



This page is intentionally blank

TABLE OF CONTENTS		
		Page
1 BUDGET SUMMARY:	Budget Summary	4
	Appropriated Fund Balance	5
	Comparison of Tax Rates vs. Prior Year	6
	Comparison of Appropriations vs. Tax Cap	7
2 GENERAL FUND:	Tax History	8
	Charts	9
	General Fund Tax Rate Calculation	10
	Revenues and Expenses	11-18
3 SEWER FUND:	Sewer Rate Calculation Worksheet	19
	Revenues and Expenses	20-22
4 ELECTRIC FUND:	Revenues and Expenses	23-27
5 FINANCING	Debt Service By Maturity Date	28
	Reserve Balances Details	29
6 CAPITAL	Major Equipment/Projects/Purchases	30
	Vehicle Replacement	31
7 INSURANCE:	Insurance and Benefits	32
8 TAX CAP CALCULATION	NYS Tax Cap Calculation	33
9 SALARIES and BENEFITS:	Budgeted Salaries & Benefits BAR Chart	34
10 CERTIFICATION	Certification	49

BUDGET SUMMARY

	-960	-962 PLUS Other Budgetary Provisions (Appropriated to Reserves)	-510 LESS Estimated Revenues (Excl. Taxes or Units, Incl. PILOTs)	-599 LESS APPROPRIATED Unreserved Fund Balance	-511 LESS APPROPRIATED Reserved Fund Balance	-510/1001 = Amount to be Raised by :	Taxable Assessed Valuation	Rounded Tax Rate per \$1,000 Assessed Value	Utility Rates	
<u>Appropriations</u>										
							<u>Property Tax</u>			
A - GENERAL FUND	\$ 2,349,657	\$ -	\$ 1,289,218	\$ 205,000	\$ 197,888	\$ 657,551	\$210,508,173	\$3.120		
A2131/A8161.0 Recycle	\$ 91,193	\$ -	\$ 687	\$ -	\$ 22,660	\$ 67,846	1,357	Units	\$50.00	
	\$ 2,440,850	\$ -	\$ 1,289,905	\$ 205,000	\$ 220,548	\$ 725,397	<u>UNITS:</u>			
-										
							<u>Sewer Units</u>			
G - SEWER FUND						\$ 418,180	2,966	Hook Up =	\$140.99	
Debt Service Charges	\$ 429,882	\$ -	\$ -	\$ 11,702	\$ -	\$ 418,180	2,966	/M Gal.=	\$140.99	
Operating Charges	\$ 473,801	\$ -	\$ 3,706	\$ 51,973	\$ 44,927	\$ 373,195	147,468		\$2.531	
	\$ 903,684	\$ -	\$ 3,706	\$ 63,675	\$ 44,927	\$ 791,375				
							<u>Metered Sales</u>	<u>KWH</u>	<u>Sales</u>	
E- ELECTRIC FUND	\$ 3,561,794	\$ -	\$ 330,030	\$ 262,245	\$ -	\$ 2,969,519	62,339,354	\$ / kwh =	\$0.0476	
TOTAL ALL FUNDS	\$ 6,906,327	\$ -	\$ 1,623,641	\$ 530,920	\$ 265,475	\$ 4,486,291				

PROJECTED FUND BALANCE & APPROPRIATED FOR BUDGET YEAR

Fund	Code	2021-2022				UNRESERVED FUND BALANCE -909 <u>05/31/22</u>	2022-2023		
		Beginning Fund Balance -909 <u>05/31/21</u>	Projected REVENUES	Projected EXPENSES	-889 Reserved		Appropriated -599	Unappro- priated -911	% Appro- priated
GENERAL	A	\$ 2,607,673	\$ 2,126,501	\$ 2,528,117	\$ 1,083,100	\$ 1,122,958	\$ 205,000	\$ 917,958	18%
SEWER	G	\$ 749,784	\$ 834,448	\$ 953,517	\$ 346,140	\$ 284,575	\$ 63,675	\$ 220,900	22%
ELECTRIC	E	\$ 3,169,525	\$ 3,264,827	\$ 3,143,381	\$ 87	\$ 3,290,884	\$ 262,245	\$ 3,028,640	8%
TOTALS		\$ 6,526,982	\$ 6,225,776	\$ 6,625,015	\$ 1,429,327	\$ 4,698,417	\$ 530,920	\$ 4,167,497	11%

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

Summary					
2021-2022		2022-2023		Increase/ (Decrease)	
Rate	\$	Rate	\$	\$	%
General Fund					
Tax Rate	\$ 3.13	\$ 3.12			
Tax on \$100K home	313	312	(1.00)	-0.3%	
Recycle Charge per Unit	<u>37</u>	<u>50</u>	<u>13.00</u>	35.1%	
Total General Fund Tax Bill	350	362	12.00	3.4%	
Sewer Fund - Residential					
	Rate	K Gal	Rate	K Gal	
Operations Charges \$/K gallons	\$ 2.61	47	\$ 2.53	50	
on average gallons usage		123		126	2.82 2.3%
Capital Charges per Unit		<u>151</u>		<u>141</u>	<u>(10.01)</u> -6.6%
Total average Sewer Charges		274		267	(7.17) -2.6%
Total Average Annual Bill					
		624		629	4.83 0.8%

Comparison of Total Appropriations for NYS Tax Cap

	2021-2022	2022-2023	Increase/ (Decrease)	
	Tax Levy \$	Tax Levy \$	\$	%
General Fund				
Tax Rate	654,620	657,551	2,931	0.4%
Recycle Charge	<u>51,501</u>	<u>67,846</u>	<u>16,345</u>	31.7%
Total average General Charges	706,121	725,397	19,276	2.7%
Sewer Fund				
O&M Charge (Residents)	217,134	226,197	9,063	4.2%
Capital Charge (Residents)	<u>272,621</u>	<u>253,079</u>	<u>(19,542)</u>	-7.2%
Total average Sewer Charges	489,755	479,276	(10,479)	-2.1%
Total Appropriations On Tax Bill:	1,195,876	1,204,673	8,797	0.7%

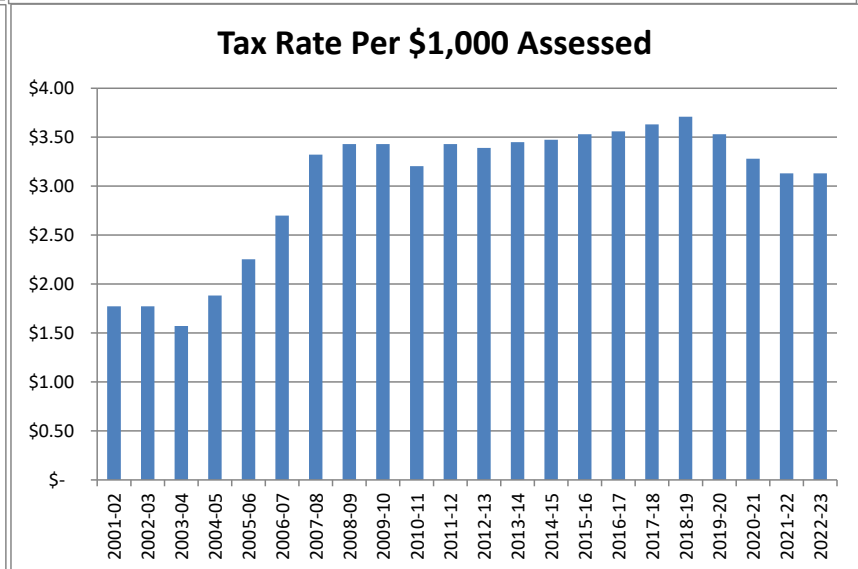
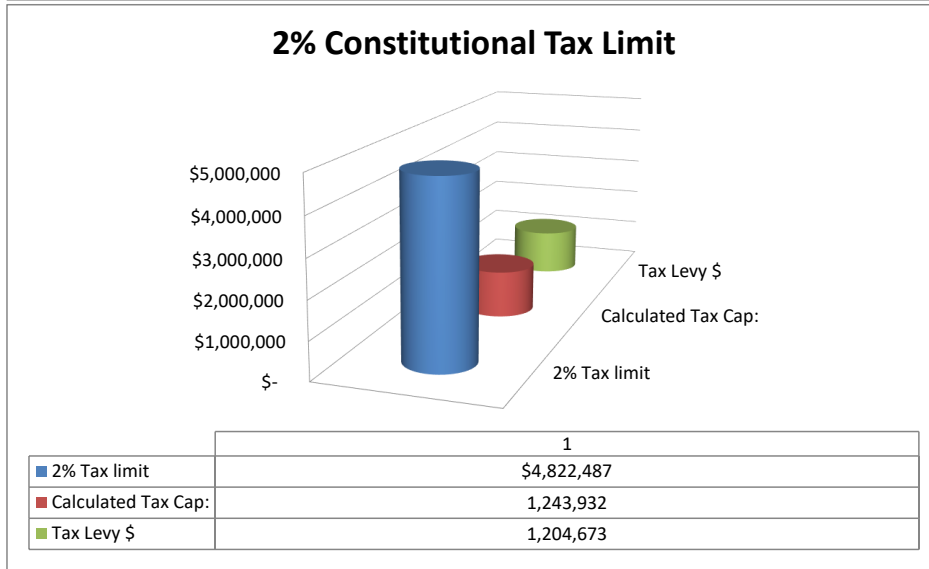
Calculated Tax Cap:	1,243,932	48,056	4.0%
Amount over/(Under) Tax Cap:	(39,259)	(39,259)	-3.3%

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 \$ 654,620	\$ 3.13	\$ 209,143,918	98.00% F	213,412,161	\$ 3.13
2022-23	B \$ 657,551	\$ 3.12	\$ 210,508,173	93.00% F	226,352,874	\$ 3.12

NOTES: (B) Budget

5-Year Average	\$	241,124,372
2% Tax limit	\$	4,822,487
7% Debt Limit	\$	16,878,706



GENERAL FUND TAX RATE CALCULATION

ALL OTHER PARCELS Taxable Assessed Valuation	\$	210,508,173	A
Other Adjustments:			B
A.V. for in Lieu of Taxes _____	\$0		
Combined Assessed Valuation =		\$ 210,508,173	C

BUDGET	Budgeted Expenditures A960 =	\$	2,440,850	
	Plus Other Budgetary Provisions A962 =	\$	-	
	Less: Est. Revenues (Excluding Tax and PILOT) =	\$	(1,340,257)	
	Less: Appropriated UNRESERVED Fund Balance A599 =	\$	(205,000)	-18%
	Less: Appropriated RESERVES Balance A511 =	\$	(220,548)	-20%
	Less PILOT Payments =	\$	(17,494)	
	Taxes =	\$	657,551	D

Forecast Balance End of Current Year	
	\$ 1,122,958
	\$ 1,083,100
	\$ 2,206,058

CALCULATIONS:

D/(C/1,000) = TAX RATE PER THOUSAND

	\$ 3.13 = 2021-2022
2022-23 TAX RATE:	3.120 E
99.7% of prior year	

A1001 REAL PROPERTY TAXES:					
	<i>A/1,000</i>	X		<i>E</i>	
\$ 210,508,173		X	\$ 3.1200	=	\$ 656,785 G

GENERAL FUND

		Tax Rate	\$ 3.28	\$ 3.13	\$ 3.13	Assessed Value:	\$ 210,508,173	3.1200
ACCOUNT CODE	Assessed Value	BUDGET			BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE
		2020-2021	2021-2022	Projected 2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
Assessed Value		209,390,834	209,143,916	209,143,916	210,508,173	210,508,173	210,508,173	210,508,173
REVENUE:								
Real Property Taxes	A1001	655,010	654,620	658,534	657,551		657,551	\$ 3.12
Total RP Taxes		655,010	654,620	658,534	657,551	-	657,551	\$ 3.12
Payment in Lieu of Taxes	A1081	14,926	15,326	15,326	17,494		17,494	\$ 0.08
Penalties on Taxes	A1090	1,683	3,000	2,173	2,500		2,500	\$ 0.01
Total RP Tax Items		16,609	18,326	17,499	19,994	-	19,994	\$ 0.09
Sales Tax	A1120	960,123	950,000	950,000	975,000	-	975,000	\$ 4.63
CATV Franchise	A1170	48,753	49,000	49,000	49,000	-	49,000	\$ 0.23
Total Non Prop. Tax Items		1,008,876	999,000	999,000	1,024,000	-	1,024,000	\$ 4.86
Treasurer's Fees	A1230	1,780	900	900	1,000		1,000	\$ 0.00
Safety Inspection Fees	A1560	1,100	500	500	400		400	\$ 0.00
Other Health Income	A1689	-	-	-	-		-	\$ -
Public Works Services	A1710	6,780	5,000	15,766	10,000		10,000	\$ 0.05
Recreation Fees	A2001	-	500	-	500		500	\$ 0.00
Zoning Fees	A2110	4,015	2,000	2,000	3,000		3,000	\$ 0.01
Planning Fees	A2115	6,192	7,000	5,000	6,000		6,000	\$ 0.03
Refuse & Garbage Charges	A2130.000	-	-	-	-		-	\$ -
Refuse/ Resid Sales	A2130.100	1,894	750	684	1,000		1,000	\$ 0.00
Refuse/Resid Misc(Monroe Co)	A2130.101	5,027	3,000	3,267	3,402		3,402	\$ 0.02
Refuse/Bulk Sales	A2130.102	3,636	3,000	3,000	3,000		3,000	\$ 0.01
Toter Sales	A2130.103	260	585	585	650		650	\$ 0.00
Refuse/Comm Sales	A2130.200	32,656	32,400	32,152	32,208		32,208	\$ 0.15
Refuse/Comm Penalties	A2130.201	-	60	55	60		60	\$ 0.00
Refuse/Comm Sales (Trucks)	A2130.202	-	-	20	-		-	\$ -
Recycling Charges	A2131	65,040	54,630	51,501	67,846	-	67,846	\$ 0.32
Recycling - Blue Bins	A2131.100	72	100	72	72		72	\$ 0.00
Total Departmental Income		128,451	110,425	115,502	129,138	-	129,138	\$ 0.61
Interest Earnings	A2401	1,068	1,000	286	500		500	\$ 0.00
Recycle Reserve Interest Earnings	A2401R REC	20	21	20	115		115	\$ 0.00
RESERVE Interest Earnings	A2401R	1,081	1,179	1,526	968		968	\$ 0.00
Rental of Real Property / Telecom	A2410.100	32,348	30,000	34,836	34,836		34,836	\$ 0.17
Total Use of Money & Property		34,516	32,200	36,669	36,419	-	36,419	\$ 0.17
Licenses	A2545	1,345	500	770	700		700	\$ 0.00
Permits	A2590	8,116	8,000	12,636	9,000		9,000	\$ 0.04
Total Licenses & Permits		9,461	8,500	13,406	9,700	-	9,700	\$ 0.05
Fines/Forfeited Bail	A2610	175	800	14,790	800		800	\$ 0.00
TOTAL FINES		175	800	14,790	800	-	800	\$ 0.00
Sales of Scrap	A2650	1,577	2,000	1,000	1,500		1,500	\$ 0.01

GENERAL FUND

Tax Rate		\$ 3.28	\$ 3.13	\$ 3.13	Assessed Value:		\$ 210,508,173	3.1200	
ACCOUNT CODE		BUDGET			BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE	
		2020-2021	2021-2022	Projected 2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	
Sales of Recycle Scrap	A2651 Rec	330	500	330	500		500	\$ 0.00	
Sales of Real Property	A2660	-	-	-	-		-	\$ -	
Sales of Equipment	A2665	71,722	34,000	15,401	-	15,700	15,700	\$ 0.07	
Sales of Equipment - Recycle	A2665	-	-	-	-	-	-	\$ -	
Insurance Recoveries	A2680	-	-	-	-	-	-	\$ -	
Total Sale of Prop. & Compensation		73,629	36,500	16,731	2,000	15,700	17,700	\$ 0.08	
Refunds/Prior Years' Expense	A2701	-	-	1,294	-		-	\$ -	
Gifts & Donations	A2705	-	3,050	-	-		-	\$ -	
Unclassified Miscellaneous	A2770	-	-	-	-		-	\$ -	
Total Miscellaneous		-	3,050	1,294	-	-	-	\$ -	
State Aid/Revenue Sharing	A3001	-	-	-	-		-	\$ -	
State Aid/AIM Related Payments	A2750	29,005	29,005	29,005	-		-	\$ -	
State Aid/Mortgage Tax	A3005	41,981	38,000	68,092	45,000		45,000	\$ 0.21	
State Aid/Other - Grants	A3089	96,439	-	50,000	-		-	\$ -	
State Aid/Other - Grants Recycling	A3089	-	-	-	-		-	\$ -	
State Aid/CHIPS	A3501	70,768	65,249	103,474	-	75,000	75,000	\$ 0.36	
State Aid/Parks	A3891	-	-	-	-		-	\$ -	
Total State Aid		238,193	132,254	250,570	45,000	75,000	120,000	\$ 0.57	
Federal Aid	A4089.100	-	-	-	-		-	\$ -	
TOTAL FEDERAL AID		-	-	-	-	-	-	\$ -	
Interfund Transfers	A5031	6,094	-	2,506	-		-	\$ -	
Interfund Transfers	A5031	-	-	-	-		-	\$ -	
Total interfund Transfers		6,094	-	2,506	-	-	-	\$ -	
Serial Bonds	A5710	-	-	-	-		-	\$ -	
Total Serial Bonds		-	-	-	-	-	-	\$ -	
TOTAL REVENUES & TAXES		2,171,015	1,995,675	2,126,501	1,924,602	90,700	2,015,302	\$ 9.57	
		-	2,171,015	1,995,675	2,126,501	1,924,602	90,700	2,015,302	\$ 9.57
Total Revenues Excluding Property Tax:(Includes PILOT)		1,516,004	1,341,055	1,467,966	1,267,051	90,700	1,357,751	\$ 6.45	
Total Revenues Excluding Property Tax:& PILOT		1,501,078	1,325,729	1,452,640	1,249,557	90,700	1,340,257	\$ 6.37	
Total Revenues Excl Property Tax, PILOT & Recycle Reven		1,450,615	1,270,478	1,400,789	1,181,096	90,700	1,271,724	\$ 6.04	
EXPENSES:									
BOARD OF TRUSTEES									
Salary	A1010.100	10,107	10,309	10,309	10,721		10,721	\$ 0.05	
Equip/Capital	A1010.200	-	-	-	-		-	\$ -	

GENERAL FUND

		Tax Rate	\$	3.28	\$	3.13	\$	3.13	Assessed Value:	\$	210,508,173	3.1200
ACCOUNT CODE		BUDGET			BUDGET O&M 2022-2023	CAP PROJ/MTG 2022-2023	BUDGET Total		TAX RATE			
		2020-2021	2021-2022	Projected 2021-2022			2022-2023	2022-2023				
Contractual	A1010.400	-	2,000	2,000	2,000		2,000	\$	0.01			
TOTAL BOARD OF TRUSTEES		10,107	12,309	12,309	12,721	-	12,721	\$	0.06			
MAYOR												
Salary	A1210.100	4,495	4,585	4,585	4,768		4,768	\$	0.02			
Equip/Capital	A1210.200	-	-	-	-		-	\$	-			
Contractual	A1210.400	1,405	2,500				-	\$	-			
TOTAL MAYOR		5,900	7,085	4,585	4,768	-	4,768	\$	0.02			
CLERK & TREASURER												
Salary	A1325.100	131,289	141,357	133,915	145,525		145,525	\$	0.69			
Equip/Capital	A1325.200	1,906	4,634	4,634	-	14,390	14,390	\$	0.07			
Contractual	A1325.400	35,886	27,310	27,310	28,000		28,000	\$	0.13			
Office Supplies	A1325.401	4,824	4,000	3,997	4,000		4,000	\$	0.02			
Legal Advertising	A1325.402	1,663	1,200	1,200	1,200		1,200	\$	0.01			
Records Management	A1325.403	-	-	-	-		-	\$	-			
Incentive Zoning	A1325.404	-	-	-	-		-	\$	-			
TOTAL CLERK-TREASURER		175,568	178,501	171,056	178,725	14,390	193,115	\$	0.92			
LAW - Contractual & other	A1420.400	10,094	10,000	9,901	10,000		10,000	\$	0.05			
TOTAL LAW		10,094	10,000	9,901	10,000	-	10,000	\$	0.05			
ENGINEERING - Contractual & other	A1440.400	(179)	13,000	4,000	10,000		10,000	\$	0.05			
TOTAL ENGINEERING		(179)	13,000	4,000	10,000	-	10,000	\$	0.05			
ELECTION	A1450.400	(142)	500				-	\$	-			
TOTAL ELECTIONS		(142)	500	-	-	-	-	\$	-			
PUBLIC WORKS												
Salary	A1490.100	90,191	92,068	92,068	95,750		95,750	\$	0.45			
Equip/Capital	A1490.200	-	-	-	-		-	\$	-			
Contractual	A1490.400	354	1,500	1,484	1,500		1,500	\$	0.01			
Safety Program	A1490.401	932	2,500	1,876	2,500		2,500	\$	0.01			
Clothing Allowance	A1490.402	3,689	4,000	3,912	4,000		4,000	\$	0.02			
DPW Office Supplies	A1490.403	607	600	599	600		600	\$	0.00			
TOTAL PUBLIC WORKS		95,773	100,668	99,939	104,350	-	104,350	\$	0.50			
SHARED BUILDINGS												
Salary	A1620.100	436	-		-		-	\$	-			
Equip/Capital	A1620.200	-	3,151	3,151	-		-	\$	-			
Contractual	A1620.400	38,927	21,849	20,937	20,000		20,000	\$	0.10			
TOTAL SHARED BUILDINGS		39,364	25,000	24,088	20,000	-	20,000	\$	0.10			
CENTRAL GARAGE												
Salary	A1640.100	984	16,478	1,003	17,397		17,397	\$	0.08			
Equip/Capital	A1640.200	-	2,500	2,500	-		-	\$	-			
Contractual	A1640.400	8,699	15,000	13,119	12,000		12,000	\$	0.06			

GENERAL FUND

Tax Rate		\$ 3.28	\$ 3.13	\$ 3.13	Assessed Value:		\$ 210,508,173	3.1200
ACCOUNT CODE		BUDGET			BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE
		2020-2021	2021-2022	Projected 2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
Tools/Hardware	A1640.401	813	1,500	1,149	1,500		1,500	\$ 0.01
Consumable Supplies	A1640.402	6,801	6,000	5,962	6,000		6,000	\$ 0.03
Utilities	A1640.403	5,401	12,000	8,138	8,000		8,000	\$ 0.04
TOTAL CENTRAL GARAGE		22,697	53,478	31,871	44,897	-	44,897	\$ 0.21
CENTRAL COMMUNICATIONS								
Equip/Capital	A1650.200	-	-	-	-		-	\$ -
Contractual & Other	A1650.400	16,422	18,000	18,000	18,000		18,000	\$ 0.09
TOTAL CENTRAL COMMUNICATIONS		16,422	18,000	18,000	18,000	-	18,000	\$ 0.09
CENTRAL DATA PROCESSING								
Equip/Capital	A1680.200	3,521	6,000	1,684		3,000	3,000	\$ 0.01
Geographic Information System	A1680.213	-	-	-	-	-	-	\$ -
Contractual	A1680.400	18,851	10,000	14,999	20,000		20,000	\$ 0.10
TOTAL DATA PROCESSING		22,372	16,000	16,684	20,000	3,000	23,000	\$ 0.11
INSURANCE								
Public Officials/Bonds	A1910.400	-	-	-	-		-	\$ -
SMP/Auto/Umbrells	A1910.402	14,561	26,114	26,114	29,559		29,559	\$ 0.14
Crime	A1910.403	-	-	-	-		-	\$ -
TOTAL INSURANCE		14,561	26,114	26,114	29,559	-	29,559	\$ 0.14
MUNIC ASSOCIATION DUES	A1920.400	2,050	2,050	2,050	2,050		2,050	\$ 0.01
TOTAL MUNI. DUES		2,050	2,050	2,050	2,050	-	2,050	\$ 0.01
JUDGEMENTS & CLAIMS								
TOTAL JUDGEMENTS		-	-	-	-	-	-	\$ -
Land Purchase/Right of Way	A1940.400	50,500	-	-	-		-	\$ -
TOTAL LAND PURCHASE		50,500	-	-	-	-	-	\$ -
TAXES/VILLAGE PROPERTY								
TOTAL TAXES		708	1,800	1,800	2,000	-	2,000	\$ 0.01
Vacation and Sick Pay	A1989.100	90,723	88,090	88,090	93,660		93,660	\$ 0.44
Longevity Pay	A1989.101	8,633	8,393	8,043	12,630		12,630	\$ 0.06
TOTAL MISCELLANEOUS PAY		99,355	96,483	96,133	106,290	-	106,290	\$ 0.50
GRANT WRITING	A1989.400	-	390	390	-		-	\$ -
TOTAL GRANT WRITING		-	390	390	-	-	-	\$ -
CONTINGENCY								
Maximum Contingency:		199,799	187,800	252,812	188,528	-	188,528	\$ 0.90
GENERAL GOVERNMENT SUPPORT		565,152	561,378	518,920	563,360	17,390	580,750	\$ 2.76
SAFETY INSPECTION								
Salary	A3620.100	20,321	21,258	21,258	22,105		22,105	\$ 0.11

GENERAL FUND

		Tax Rate	\$	3.28	\$	3.13	\$	3.13	Assessed Value:		\$	210,508,173	3.1200
ACCOUNT CODE		BUDGET			Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE				
		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023				
Equip/Capital	A3620.200	-	-	-	-	-	-	-	-	-	-	-	\$ -
Contractual	A3620.400	39,636	40,000	40,000	40,000	40,000	-	40,000	-	40,000	-	-	\$ 0.19
Vehicle Repairs	A3620.401	44	3,500	1,500	1,500	1,500	-	1,500	-	1,500	-	-	\$ 0.01
TOTAL SAFETY INSPECTION		60,001	64,758	62,758	63,605	63,605	-	63,605	-	63,605	-	-	\$ 0.30
TOTAL PUBLIC SAFETY		60,001	64,758	62,758	63,605	63,605	-	63,605	-	63,605	-	-	\$ 0.30
PUBLIC HEALTH - Contractual	A4010.400	-	1,500	1,500	1,500	1,500	-	1,500	-	1,500	-	-	\$ 0.01
TOTAL PUBLIC HEALTH		-	1,500	1,500	1,500	1,500	-	1,500	-	1,500	-	-	\$ 0.01
TOTAL PUBLIC HEALTH		-	1,500	1,500	1,500	1,500	-	1,500	-	1,500	-	-	\$ 0.01
HIGHWAYS													
Salary	A5110.100	114,315	100,884	100,884	100,884	107,509	-	107,509	-	107,509	-	-	\$ 0.51
Equip/Capital	A5110.200	77,817	107,630	107,299	107,299	-	213,308	213,308	-	213,308	-	-	\$ 1.01
Contractual	A5110.400	49,528	75,642	72,477	72,477	60,000	75,720	135,720	-	135,720	-	-	\$ 0.64
Equip/Vehicle Repairs	A5110.401	10,442	7,000	6,938	6,938	7,000	-	7,000	-	7,000	-	-	\$ 0.03
Road Materials	A5110.402	53,939	132,643	75,453	75,453	35,000	170,448	205,448	-	205,448	-	-	\$ 0.98
Paver 2005 Update/MRB	A5110.403	-	1,000	900	900	1,000	-	1,000	-	1,000	-	-	\$ 0.00
TOTAL HIGHWAYS		306,041	424,799	363,952	363,952	210,509	459,476	669,985	-	669,985	-	-	\$ 3.18
SNOW REMOVAL													
Salary	A5142.100	60,612	63,951	63,951	63,951	68,076	-	68,076	-	68,076	-	-	\$ 0.32
Equip/Capital	A5142.200	-	-	-	-	-	-	-	-	-	-	-	\$ -
Contractual	A5142.400	(101)	7,000	7,000	7,000	9,000	-	9,000	-	9,000	-	-	\$ 0.04
Equip/Vehicle Repairs	A5142.401	5,161	8,000	7,379	7,379	8,000	-	8,000	-	8,000	-	-	\$ 0.04
De-Icing Materials	A5142.402	15,898	18,000	15,000	15,000	16,000	-	16,000	-	16,000	-	-	\$ 0.08
TOTAL SNOW REMOVAL		81,570	96,951	93,330	93,330	101,076	-	101,076	-	101,076	-	-	\$ 0.48
STREET LIGHTING													
Salary	A5182.100	-	-	-	-	-	-	-	-	-	-	-	\$ -
Equip/Capital	A5182.200	-	-	-	-	-	-	-	-	-	-	-	\$ -
Contractual	A5182.400	25,564	18,000	17,289	17,289	18,000	-	18,000	-	18,000	-	-	\$ 0.09
TOTAL STREETLIGHTING		25,564	18,000	17,289	17,289	18,000	-	18,000	-	18,000	-	-	\$ 0.09
SIDEWALKS													
Salary	A5410.100	-	2,493	-	-	888	-	888	-	888	-	-	\$ 0.00
Equip/Capital	A5410.200	7,098	255,800	255,800	255,800	-	-	-	-	-	-	-	\$ -
Contractual	A5410.400	4,986	7,000	6,440	6,440	7,000	-	7,000	-	7,000	-	-	\$ 0.03
TOTAL SIDEWALKS		12,084	265,293	262,240	262,240	7,888	-	7,888	-	7,888	-	-	\$ 0.04
OFF-STREET PARKING													
Salary	A5650.100	-	3,051	-	-	3,229	-	3,229	-	3,229	-	-	\$ 0.02
Equip/Capital	A5650.200	-	-	-	-	-	-	-	-	-	-	-	\$ -
Contractual	A5650.400	3,451	4,000	3,945	3,945	4,000	-	4,000	-	4,000	-	-	\$ 0.02
TOTAL OFF-STREET PARKING		3,451	7,051	3,945	3,945	7,229	-	7,229	-	7,229	-	-	\$ 0.03
Transportation		428,710	812,094	740,756	740,756	344,702	459,476	804,178	-	804,178	-	-	\$ 3.82

GENERAL FUND

		Tax Rate	\$	3.28	\$	3.13	\$	3.13	Assessed Value:	\$	210,508,173	3.1200
ACCOUNT CODE		BUDGET			BUDGET O&M	CAP PROJ/MTG	BUDGET Total		TAX RATE			
		2020-2021	2021-2022	Projected 2021-2022			2022-2023	2022-2023		2022-2023		
ECONOMIC DEVELOPMENT												
Salary	A6410.100		-		-		-				-	\$ -
Contractual	A6410.400	1,800	1,000		1,000		1,000				1,000	\$ 0.00
TOTAL ECONOMIC DEV		1,800	1,000	-	1,000	-	1,000	-			1,000	\$ 0.00
Economic Development		1,800	1,000	-	1,000	-	1,000	-			1,000	\$ 0.00
PARKS												
Salary	A7110.100	29,260	42,901	42,901	45,536						45,536	\$ 0.22
Equip/Capital	A7110.200	32,558	105,572	24,147				10,100			10,100	\$ 0.05
Contractual	A7110.400	25,052	28,000	27,341	2,800			4,800			7,600	\$ 0.04
Equipment Repair	A7110.401	1,308	3,000	2,298	3,000						3,000	\$ 0.01
Plants & Flowers	A7110.402	903	1,500	1,500	1,200						1,200	\$ 0.01
TOTAL PARKS		89,080	180,973	98,187	52,536	14,900					67,436	\$ 0.32
JOINT YOUTH PROJECTS												
TOTAL JOINT YOUTH PROJECTS		-	-	-	-	-	-	-			-	\$ -
HISTORIAN												
TOTAL HISTORIAN		-	1,000	1,000	1,000	-	1,000	-			1,000	\$ 0.00
CELEBRATIONS												
Trolly/Contractual	A7520.400	3,337	3,500	3,500	3,500			4,000			7,500	\$ 0.04
Celebrations - Salary	A7550.100	7,106	4,355	4,355	5,941			-			5,941	\$ 0.03
Celebrations - Contractual	A7550.400	572	10,000	9,399	1,000			6,000			7,000	\$ 0.03
TOTAL CELEBRATIONS		11,016	17,855	17,254	10,441	10,000		20,441			20,441	\$ 0.10
Total Culture & Recreation		100,096	199,828	116,441	63,977	24,900		88,877			88,877	\$ 0.42
ZONING												
Salary	A8010.100	3,969	3,094	3,094	3,246						3,246	\$ 0.02
Contractual	A8010.400	2,780	5,000	4,983	5,000						5,000	\$ 0.02
TOTAL ZONING		6,749	8,094	8,077	8,246	-		8,246			8,246	\$ 0.04
PLANNING												
Salary	A8020.100	1,646	3,740	3,740	1,780						1,780	\$ 0.01
Contractual/Don't use 2022	A8020.400	4,281	-	-	-						-	\$ -
TOTAL PLANNING		5,927	3,740	3,740	1,780	-		1,780			1,780	\$ 0.01
REFUSE												
Salary	A8160.100	114,009	110,193	110,193	118,459						118,459	\$ 0.56
Equip/Capital	A8160.200	1,425	252,285	252,285	3,000			-			3,000	\$ 0.01
Contractual	A8160.400	7,081	16,000	11,666	10,000						10,000	\$ 0.05
Resid Tipping Fees	A8160.401	44,844	45,000	45,000	47,000						47,000	\$ 0.22
Comm Tipping Fees	A8160.402	34,555	31,000	31,027	35,000						35,000	\$ 0.17
Equip/Vehicle Repairs	A8160.403	18,182	11,000	10,912	16,000						16,000	\$ 0.08
Dumpsters	A8160.404	242	5,000	5,000	5,000						5,000	\$ 0.02
TOTAL REFUSE		220,338	470,478	466,082	234,459	-		234,459			234,459	\$ 1.11

GENERAL FUND

		Tax Rate	\$	3.28	\$	3.13	\$	3.13	Assessed Value:	\$	210,508,173	3.1200
ACCOUNT CODE		BUDGET			Projected		BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE		
		2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023			
RECYCLING												
Salary	A8161.100	32,942	42,251	42,251	44,693			44,693	\$	0.21		
Equip/Capital	A8161.200	9,780	10,500	10,471	-	35,000		35,000	\$	0.17		
Contractual	A8161.400	8,767	11,000	10,916	10,000			10,000	\$	0.05		
Equip/Vehicle Repairs	A8161.401	4,022	2,000	500	1,500			1,500	\$	0.01		
TOTAL RECYCLING		55,511	65,751	64,138	56,193	35,000		91,193	\$	0.43		
STREET CLEANING												
Salary	A8170.100	2,271	7,754	2,316	8,207			8,207	\$	0.04		
Salary/Leaf Pick-up	A8170.101	25,974	31,171	26,494	35,396			35,396	\$	0.17		
Equip/Capital	A8170.200	-	-	-	-			-	\$	-		
Contractual	A8170.400	180	2,000	1,800	2,000			2,000	\$	0.01		
Equip/Vehicle Repairs	A8170.401	5,297	5,199	6,398	6,000			6,000	\$	0.03		
TOTAL STREET CLEANING		33,722	46,124	37,008	51,603	-		51,603	\$	0.25		
DRAINAGE												
Salary	A8540.100	8,415	5,080	5,080	5,460			5,460	\$	0.03		
Equip/Capital	A8540.200	-	-	-	-			-	\$	-		
Contractual	A8540.400	12,179	10,000	9,907	10,000	18,800		28,800	\$	0.14		
Contractual (MS Permit NYS)	A8540.401	3,004	4,500	4,500	4,500			4,500	\$	0.02		
TOTAL DRAINAGE		23,599	19,580	19,487	19,960	18,800		38,760	\$	0.18		
SHADE TREES												
Salary	A8560.100	1,720	723	723	763			763	\$	0.00		
Equip/Capital	A8560.200	-	-	-	-			-	\$	-		
Contractual	A8560.400	36,488	55,000	53,727	48,000			48,000	\$	0.23		
TOTAL SHADE TREES		38,208	55,723	54,450	48,763	-		48,763	\$	0.23		
Total Home & Community Services		384,054	669,490	652,982	421,004	53,800		474,804	\$	2.26		
EMPLOYEE BENEFITS												
Retirement	A9010.800	99,390	102,900	111,691	82,889			82,889	\$	0.39		
Social Security	A9030.800	53,104	61,046	61,046	64,189			64,189	\$	0.30		
Workers Compensation	A9040.800	8,729	34,300	34,300	27,555			27,555	\$	0.13		
Unemployment Insurance	A9050.800	-	-	-	-			-	\$	-		
Disability Insurance	A9055.800	1,911	1,750	3,190	3,307			3,307	\$	0.02		
Hospital/Medical Insurance	A9060.800	195,314	208,191	208,191	231,546			231,546	\$	1.10		
Dental Plan	A9060.801	12,170	13,807	13,807	14,235			14,235	\$	0.07		
Accrued Benefits	A9189.801	-	-	-	-			-	\$	-		
Small Medical Claims PLUS	A9189.802	-	1,372	1,372	1,403			1,403	\$	0.01		
CDL/EAP Programs	A9189.803	881	990	1,163	1,012			1,012	\$	0.00		
TOTAL EMPLOYEE BENEFITS		371,498	424,356	434,760	426,136	-		426,136	\$	2.02		
SERIAL BONDS												
Principal	A9710.600	-	-	-	-			-	\$	-		

GENERAL FUND

Tax Rate		\$ 3.28	\$ 3.13	\$ 3.13	Assessed Value:		\$ 210,508,173	3.1200
ACCOUNT CODE	2020-2021	BUDGET		Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE
		2021-2022	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023
Interest	A9710.700	-	-	-	-	-	-	\$ -
TOTAL BONDS		-	-	-	-	-	-	\$ -
BOND ANTICIPATION NOTES								
Principal - Recycle	A9730.600	-	-	-	-	-	-	\$ -
Principal - Streets	A9730.600	-	-	-	-	-	-	\$ -
Interest - Recycle	A9730.700	-	-	-	-	-	-	\$ -
Interest - Streets	A9730.700	-	-	-	-	-	-	\$ -
TOTAL BANs		-	-	-	-	-	-	\$ -
Total Debt Service		-	-	-	-	-	-	\$ -
INTERFUND TRANSFERS								
Capital Fund	A9950.900	86,678	-	-	-	-	-	\$ -
Other								\$ -
TOTAL INTERFUND TRANSFERS		86,678	-	-	-	-	-	\$ -
Prior Year Expense Acct	A9997.900							\$ -
Total Prior Year Expenses		-	-	-	-	-	-	\$ -
TOTAL EXPENSES		1,997,988	2,734,404	2,528,117	1,885,284	555,566	2,440,850	11.60
		1,997,988	2,734,404	2,528,117	1,885,284	555,566	2,440,850	\$ 11.60
		1,997,988	2,734,404	2,528,117	1,885,284	555,566	2,440,850	\$ 11.60
		-	-	-	-	-	-	\$ -
Beginning Fund Balance		2,434,646	2,395,913	2,607,673	2,206,058		2,206,058	\$ 10.48
TOTAL REVENUES & TAXES		2,171,015	1,995,675	2,126,501	1,924,602	90,700	2,015,302	\$ 9.57
TOTAL EXPENSES		1,997,988	2,734,404	2,528,117	1,885,284	555,566	2,440,850	\$ 11.60
CHANGE FROM YEARS OPERATIONS		173,027	(738,729)	(401,616)	39,318	(464,866)	(425,548)	\$ (2.02)
Adjustments								
RESERVE BALANCE		1,319,668	882,183	1,083,100	863,635		863,635	
OPERATING BALANCE		1,114,977	1,657,184	1,122,958	1,381,741	-	1,780,510	
Ending Fund Balance		2,607,673	2,539,367	2,206,058	2,245,376		2,644,145	

SEWER RATE CALCULATION WORKSHEET

		Appropriations			
TOTAL SEWER FUND		\$	903,684		
CAPITAL UNITS:			<u>Connections</u>	<u>Rate/Unit</u>	
Sewer Debt Service	\$	429,882			
Less Transfer from Debt Svc Fund *	\$	-			
Less Appropriated Fund Balance *	\$	(11,702)			
= Cost Borne by Capital Unit Charge	\$	418,180	2,966	\$ 140.991	\$ 151.12
O&M Costs:					
Cost other than Debt	\$	473,801			
PLUS Budgetary Provision for Reserves	\$	-			
LESS Revenue other than Unit Chgs and *	\$	(3,706)			
LESS Appropriated Fund Balance	\$	(51,973)	18%		284,575 ← Unreserved
LESS Appropriated RESERVE	\$	(44,927)	13%		346,140 ← Reserved
					630,715 Ending Fund Balance
			<u>M Gallons</u>		
Cost borne by O&M Unit Charge	\$	373,195	147,468	\$ 2.530	\$ 2.61
		Average	50	\$ 125.79	\$ 122.84
ESTIMATED COMBINED SEWER BILL PER HOMEOWNER		\$	266.78	\$ 273.96	\$ (7.18) Incr/(Decr)
					-2.6%

Account Breakdown:	<u>O&M Units</u>	<u>O&M Charges</u>	<u>Capital Units</u>	<u>Capital Charges</u>	<u>Total</u>	<u>Budget Link</u>
G2120.000 Village Customers	89,406	\$ 226,197	1,795	253,079	\$ 479,276	479,276
G2374.200 Spencerport Schools	2,879	\$ 7,284	81	11,420	\$ 18,704	18,704
G2374.300 Lifetime Assistance	243	\$ 615	4	564	\$ 1,179	1,179
G2374.100 Town of Ogden	54,940	\$ 138,998	1,086	153,116	\$ 292,114	292,114
Total	147,468	\$ 373,094	2,966	\$ 418,179	\$ 791,273	\$ 791,273

SEWER FUND

		Village User Combined Bill					BUDGET Total
	\$	282	\$ 274	\$ 274			\$ 267
	\$	2.85	\$ 2.66	\$ 2.66			\$ 2.53
ACCOUNT CODE		ACTUAL 2020-2021	BUDGET 2021-22	PROJECTED 2021-22	BUDGET O&M 2022-2023	CAPITAL PROJ 2022-2023	BUDGET Total 2022-2023
REVENUES							
Resident O&M Use fee & Capital Char	G2120	498,900	489,755	489,602	479,276		479,276
Sewer Charges	G2122	21,922	5,000	1,500	1,500		1,500
Interest on Sewer Rents	G2128	1,442	3,500	1,747	1,500		1,500
TOTAL DEPARTMENTAL INCOME		\$ 522,263	\$ 498,255	492,848	482,276	-	482,276
Town O&M Use fee & Capital Charges	G2374.100	296,557	297,930	297,930	292,114		292,114
School O&M Use fee & Capital Charge	G2374.200	53,322	31,256	31,256	18,704		18,704
Lifetime O&M Use fee & Capital Charg	G2374.300	1,267	1,285	1,285	1,179		1,179
St Johns	G2374.400	-	-	-	-		-
TOTAL INTERGOVERNMENTAL CHARGES		\$ 351,146	\$ 330,471	330,471	311,997	-	311,997
Interest Earnings	G2401	365	500	61	60		60
Capital Reserve Interest	G2401.3	191	129	362	129		129
Equipment Reserve Interest	G2401.4	135	188	247	188		188
Worker's Comp Reserve interest	G2401.6	5	5	9	5		5
ERS Reserve Interest	G2401.8	30	24	47	24		24
Sale of Scrap	G2650	-	-	-	-		-
Sale of Equipment	G2665	31,218	9,000	10,099	-	300	300
Refund Prior Year's Expense	G2701	-	-	304	-		-
Miscellaneous Revenue	G2770	-	-	-	-		-
State Aid	G3989	-	-	-	-		-
ALL OTHER		\$ 31,944	\$ 9,846	\$ 11,129	406	300	706
Transfer from Capital or other Fund	G5031	7,346	-	-	-		-
Premiums - Capital Project	G5050	-	-	-	-		-
Interest Earnings - Capital Proj.	G5050	-	-	-	-		-
TOTAL TRANSFERS		\$ 7,346	\$ -	-	-	-	-
Transfers from Debt Service	G5730.204	-	-	-	-		-
TOTAL PROCEEDS OF OBLIGATIONS		\$ -	\$ -	\$ -	-	-	-
TOTAL REVENUES		\$ 912,700	\$ 838,572	834,448	794,679	300	794,979
		\$ 912,700	\$ 838,572	\$ 834,448	\$ 794,679	\$ 300	\$ 794,979
EXPENSES							
INSURANCE							
Public Officials/Bonds	G1910.400	-	-	-	-		-
SMP/Auto/Umbrella	G1910.402	4,359	5,600	5,600	6,785		6,785
Crime	G1910.403	-	-	-	-		-

SEWER FUND

Village User Combined Bill						BUDGET Total
\$	282	\$	274	\$	274	\$ 267
\$	2.85	\$	2.66	\$	2.66	\$ 2.53
ACCOUNT CODE	ACTUAL	BUDGET	PROJECTED	BUDGET O&M	CAPITAL PROJ	BUDGET Total
	2020-2021	2021-22	2021-22	2022-2023	2022-2023	2022-2023
TOTAL INSURANCE	\$ 4,359	\$ 5,600	\$ 5,600	6,785	-	6,785
Land Purchase (Right of Way)	-	-	-	-	-	-
Taxes on Village Property G1950.400	1,554	1,500	1,235	1,500	-	1,500
TAXES/VILLAGE PROPERTY G1950.400	\$ 1,554	\$ 1,500	\$ 1,235	\$ 1,500	-	1,500
Salary - Vacation & Sick Time G1989.100	11,699	15,687	15,687	16,651	-	16,651
Longevity Pay G1989.101	1,666	1,656	1,606	1,656	-	1,656
Vacation & Sick Time G1989.100	\$ 13,365	\$ 17,343	\$ 17,293	18,307	-	18,307
CONTINGENCY G1990.400	\$ -	\$ -	\$ -	-	-	-
	82,943	96,290	Maximum Contingen	79,326	-	79,326
GENERAL GOVERNMENT SUPPORT	\$ 19,278	\$ 24,443	\$ 24,128	26,592	-	26,592
ADMINISTRATION						
Salary G8110.100	48,645	52,392	52,392	54,565	-	54,565
Equip/Capital G8110.200	1,734	13,333	6,270	-	14,190	14,190
Contractual G8110.400	9,925	12,000	10,007	10,000	-	10,000
Office Supplies G8110.401	68	650	1,000	650	-	650
Administration Engineering G8110.402	-	-	-	-	-	-
TOTAL ADMINISTRATION	\$ 60,371	\$ 78,375	\$ 69,669	65,215	14,190	79,405
SANITARY SEWER						
Salary G8120.100	85,053	115,146	115,146	122,212	-	122,212
Equip/Capital G8120.200	62,850	125,066	124,932	-	92,270	92,270
Contractual G8120.400	51,618	50,000	49,708	50,000	3,960	53,960
Safety Program G8120.404	878	1,500	1,500	1,500	-	1,500
TOTAL SANITARY SEWER	\$ 200,398	\$ 291,712	\$ 291,286	173,712	96,230	269,942
TOTAL HOME & COMMUNITY SERVICES	\$ 260,770	\$ 370,087	\$ 360,954	238,927	110,420	349,347
EMPLOYEE BENEFITS						
Retirement G9010.800	20,706	23,520	23,269	19,026	-	19,026
Social Security G9030.800	12,397	14,020	14,020	14,798	-	14,798
Worker's Compensation G9040.800	1,405	7,840	7,840	6,325	-	6,325
Unemployment Insurance G9050.800	-	-	-	-	-	-
Disability Insurance G9055.800	433	365	680	759	-	759
Hospital/Medical G9060.800	41,417	47,990	47,990	53,149	-	53,149
Dental G9060.801	2,769	3,142	3,142	3,252	-	3,252
Accrued Benefits G9189.801	-	-	-	-	-	-
Small Medical Claims G9189.802	-	314	314	322	-	322

SEWER FUND

		2020-2021	2021-22	2021-22	2022-2023	2022-2023	BUDGET Total
Village User Combined Bill		\$ 282	\$ 274	\$ 274			\$ 267
		\$ 2.85	\$ 2.66	\$ 2.66			\$ 2.53
ACCOUNT CODE	ACTUAL	BUDGET	PROJECTED	BUDGET O&M	CAPITAL PROJ	BUDGET Total	
	2020-2021	2021-22	2021-22	2022-2023	2022-2023	2022-2023	2022-2023
CDL/EAP Programs	G9189.803	-	226	226	232		232
TOTAL EMPLOYEE BENEFITS		\$ 79,128	\$ 97,417	\$ 97,481	97,863	-	97,863
SERIAL BONDS NYS SRF 50% Subsidy							
EFC-SRF Service Fee 0.25%	G9710.400	8,412	7,437	7,437	6,437		6,437
Principal	G9710.600	390,000	400,000	400,000	405,000		405,000
Interest	G9710.700	71,843	63,516	63,516	18,445		18,445
TOTAL SERIAL BOND PAYMENTS		\$ 470,255	\$ 470,953	\$ 470,953	429,882	-	429,882
TOTAL BAN PAYMENTS		\$ -	\$ -	\$ -	-	-	-
INTERFUND TRANSFERS							
Debt Service Fund	G9950.900	-	-	-			-
Capital Fund	G9950.900	-	-	-			-
TOTAL INTERFUND TRANSFERS		\$ -	\$ -	\$ -	-	-	-
TOTAL EXPENSES		\$ 829,430	\$ 962,900	\$ 953,517	793,264	110,420	903,684
		829,430	962,900	953,517	793,264	110,420	903,684
		829,430	962,900	953,517	793,264	110,420	903,684
Beginning Fund Balance		666,514	676,582	749,784	630,715		630,715
TOTAL REVENUES		912,700	838,572	834,448	794,679	300	794,979
TOTAL EXPENSES		829,430	962,900	953,517	793,264	110,420	903,684
CHANGE FROM YEAR'S OPERATIONS		83,269	(124,328)	(119,068)	1,415	(110,120)	(108,705)
Adjustments							
RESERVE		346,140	288,347	346,140	301,559		301,559
OPERATING		403,643	383,306	284,575	330,572		220,452
Ending Fund Balance		749,784	671,653	630,715	632,131	(110,120)	522,011

ELECTRIC FUND

ACCOUNT CODE	Actual	Prior Year		BUDGET	
		2020-2021	Budget 2021-22		Proj. 2021-22
KWH SOLD	61,856,995	61,060,864	62,339,354	62,339,354	
REVENUES					
SALES OF ELECTRICITY:					
Residential Sales - Village	E601.000	\$ 1,281,185	1,241,600	1,225,671	1,235,886
Residential Sales - Ogden	E601.100	\$ 629,524	596,746	598,298	599,824
Residential Sales - Parma	E601.200	\$ 84,617	82,020	81,572	81,074
Increase in Assessment PPAC	E601	\$ -	-	\$ -	-
Residential Sales	E601	1,995,326	1,920,366	1,905,542	1,916,785
Commercial Sales - Village	E602.000	257,327	261,627	260,004	258,569
Commercial Sales - Ogden	E602.100	74,506	67,174	72,596	71,246
Commercial Sales - Parma	E602.200	5,044	3,430	5,193	5,039
Late Charges	E602	-	-	-	-
Commercial Sales	E602	336,877	332,231	337,793	334,854
Industrial Sales - Village	E603.000	558,255	570,834	558,996	558,705
Industrial Sales - Ogden	E603.100	92,832	98,260	91,288	93,115
Industrial Sales	E603	651,087	669,094	650,284	651,820
Street Lighting	E604	24,819	24,150	24,231	24,377
Other Sales to Village	E606	21,224	22,970	21,228	20,959
Security Lighting	E610	20,980	20,450	20,585	20,723
Total Sales		\$ 3,050,313	\$ 2,989,261	\$ 2,959,662	\$ 2,969,519
Memo: Operating Revenue per KWH		\$ 0.0493	\$ 0.0490	\$ 0.0475	\$ 0.0476
Other Operating Revenues:					
Rent From Property	E621	-	-	-	-
Misc Revenues	E622.0	64,225	5,000	5,000	5,000
Misc Revenues - CES Surcharge	E622.2	250,584	300,000	300,125	325,000
Total other Operating Revenues		\$ 314,809	\$ 305,000	\$ 305,125	\$ 330,000
TOTAL OPERATING REVENUES		\$ 3,365,121	\$ 3,294,261	\$ 3,264,787	\$ 3,299,519
Interest Income	E442.	42	15	40	30
Misc. Non-Operating Revenues	E444	-	-	-	-
TOTAL NON-OPERATING REVENUES		\$ 42	\$ 15	\$ 40	\$ 30
TOTAL REVENUES		\$ 3,365,163	\$ 3,294,276	\$ 3,264,827	\$ 3,299,549
		\$ 3,365,163	\$ 3,294,276	\$ 3,264,827	\$ 3,299,549

ELECTRIC FUND

ACCOUNT CODE	Actual	Prior Year		BUDGET	
	2020-2021	Budget 2021-22	Proj. 2021-22	Budget 2022-23	
EXPENSES					
PRODUCTION					
Electricity Purchased - NYMPA	E721.000	630,781	800,000	666,372	800,000
Electricity Purchased - NYPA	E721.100	833,505	850,000	858,048	850,000
CES Surcharge - NYMPA	E721.200	277,968	300,000	300,125	325,000
TCC Charges	E721.300	64,997	75,000	59,371	75,000
TOTAL PRODUCTION		\$ 1,807,252	\$ 2,025,000	\$ 1,883,916	\$ 2,050,000
Memo: Production cost per KWH		\$ 0.0292	\$ 0.0332	\$ 0.0302	\$ 0.0329
Repairs/Poles, Towers and Fixtures	E736.000	3,977	5,000	-	3,000
DEPRECIATION Poles/Towers/Fixtures	E738.000	101,931	104,000	105,433	105,000
TOTAL MAINTENANCE POLES, TOWERS, ETC.		\$ 105,908	\$ 109,000	\$ 105,433	\$ 108,000
DISTRIBUTION					
Distrib Supervision/Eng	E741.100	8,814	15,000	14,918	15,000
Supervision Salaries	E741.101	100,212	102,298	102,298	106,389
Distribution Expense	E741.200	14,866	10,000	8,761	10,000
Distribution Labor	E741.210	3,734	6,000	4,403	6,000
Distribution Supplies	E741.220	429	1,000	-	1,000
Storage Battery Supplies	E741.320	-	1,500	-	1,500
Op. Overhead Distribution MEE	E741.420	-	25,000	-	78,960
Op. Overhead Distribution Lines	E741.420	95,381	354,761	95,809	347,952
Op. Underground Dist. Lines	E741.430	18,267	15,000	22,237	15,000
Remove/Reset Transformers	E741.440	-	4,000	751	2,500
Misc. Dist. Line Ops.	E741.450	163,659	65,000	99,688	65,000
Meter Supv. & Recor.	E741.510	-	18,000	8,856	15,000
Removing & Reset Meters	E741.520	10,136	6,000	4,345	6,000
Services on Consumers' Premises	E741.600	-	1,000	-	1,000
Repairs to Dist. Structures & Equip.	E742.110	1,479	2,000	-	2,000
Repairs to SubSta. Equip.	E742.130	4,300	3,000	-	3,000
Repairs/OH Dist. Conductors	E742.410	1,310	-	2,266	-
Repairs DC Overhead Conductors	E742.420	-	-	-	-
Repairs/UG Dist. Conductors	E742.510	-	-	-	-
Repairs Underground Feeder	E742.520	-	1,000	-	1,000
Repairs to OH Line Transformers	E742.610	-	-	-	-
Repairs Underground Line Trans.	E742.620	-	3,000	-	3,000

ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2020-2021	Budget 2021-22	Proj. 2021-22	Budget 2022-23
Repairs to OH Services	E742.710	-	1,500	1,998	1,500
Repairs to Underground Services	E742.720	45	2,000	1,530	2,000
Test Consumers' Meters	E742.810	2,542	9,000	84	9,000
Repair Consumers' Meters	E742.820	1,273	1,000		1,000
DEPRECIATION Dist. Prop.	E743.000	222,521	223,600	223,975	225,000
TOTAL DISTRIBUTION		\$ 648,969	\$ 870,659	\$ 591,918	\$ 918,801
STREET LIGHTING					
Operation Overhead Signal Sys.	E751.200	-		-	-
Op. Overhead Street Lights	E751.210	1,203	1,000	8,836	3,000
Op. Underground Street Lights	E751.220	2,431	4,000	4,109	4,000
Repairs Overhead Street Lights	E752.100	1,134	2,000		2,000
Repairs Underground Street Lights	E752.200	1,719	4,000	4,539	4,000
DEPRECIATION Street Lights	E753.	36,269	36,000	37,196	38,000
TOTAL STREET LIGHTING		\$ 42,756	\$ 47,000	\$ 54,681	\$ 51,000
CONSUMER ACCOUNTING					
Meter Reading	E761.220	8,833	6,000	18,887	18,900
Collecting	E761.230	131	5,000	8,509	9,000
Consumer Billing & Acct.	E761.300	19,447	46,380	31,825	40,000
Support Salaries	E761.301	47,858	54,497	54,497	47,937
TOTAL CONSUMER ACCOUNTING		\$ 76,269	\$ 111,877	\$ 113,718	\$ 115,837
SALES					
Jobbing for Village	E772.000		-	-	-
TOTAL SALES		\$ -	\$ -	\$ -	\$ -
GENERAL OFFICE EXPENSE					
Executive Department	E781.100	-	-	-	-
Board Salaries	E781.101	14,602	14,894	14,894	15,490
Treasury and Accounting	E781.200	-	-	-	-
Administrative Salaries	E781.201	68,036	73,888	73,888	79,028
Software & Training	E781.209	3,785	8,172		8,172
Computer Hardware	E781.211	6,298	7,600	690	7,600
Law Department	E781.300	313	2,000		2,000
Other General Office Supplies	E781.500	11,754	15,000	15,000	15,000
Management Service (BST)	E782.000	-	10,000		
Insurance, Injuries & Damages	E783.100	17,112	19,900	17,784	22,656

ELECTRIC FUND

ACCOUNT CODE	Actual	Prior Year		BUDGET	
	2020-2021	Budget 2021-22	Proj. 2021-22	Budget 2022-23	
Regulatory Comm Expense	E784.000	7,990	7,000	8,067	11,000
Other General Expense Vac./Sick	E785.100	59,071	47,928	47,928	46,130
Training & Education	E785.101	58,744	75,000	46,462	75,000
State Retirement	E785.102	45,497	83,580	97,730	63,532
Social Security	E785.103	47,672	49,591	49,591	49,185
Workers Comp.	E785.104	7,197	27,860	27,860	21,120
Disability Insurance	E785.105	1,821	1,194	2,738	2,534
Hospital & Medical Insurance	E785.106	183,302	170,640	170,640	177,472
Medical Reimbursement	E785.107	-	-	-	-
CDL/EAP Programs	E785.108	1,140	804	804	776
Small Medical Claims	E785.109	-	1,114	1,114	1,075
Safety/OSHA	E785.110	37,577	30,000	39,756	40,000
Unemployment Insurance	E785.111	-	-	-	-
Post Retirement Change in Liab	E785.112	(148,296)	(300,000)	(300,000)	(300,000)
Dental Plan	E785.113	10,519	11,290	11,290	11,052
Longevity Pay	E785.114	4,082	3,832	2,022	2,803
Miscellaneous General Expense	E785.200	40,674	30,000	51,551	30,000
Oper Municipality Holiday Events - C	E785.201	-	2,500	-	2,500
Oper Municipality Seasonal Events - I	E785.202	-	2,500	-	2,500
Oper Municipality Community Outrea	E785.203	-	2,000	-	2,000
Maintenance of Municipal Facilities	E785.204	1,552	15,000	13,383	29,420
Energy Efficiency Programs	E785.205	1,760	-	-	-
Covid	E785.206	13,490	-	-	-
DEPRECIATION General Property	E788.000	30,027	28,500	30,323	30,500
Misc Expenses Transferred	E792.000	(245,234)	(300,000)	(227,971)	(300,000)
TOTAL ADMINISTRATION/GENERAL		\$ 280,484	\$ 141,787	\$ 195,545	\$ 148,545
TOTAL OPERATING EXPENSE		\$ 2,961,638	\$ 3,305,323	\$ 2,945,210	\$ 3,392,183
DEBT SERVICE					
Interest on Long Term Debt	E451.	544	-	-	-
Misc Interest Deductions	E452.	1,085	500	-	500
Interest Deductions Attic Insulation	E452.100	-	-	-	-
TOTAL DEBT SERVICE		\$ 1,629	\$ 500	\$ -	\$ 500
NON-OPERATING EXPENSE					
Real Property Taxes	E403.000	38,723	48,000	48,000	48,000
Uncollectible Revenue	E404.000	23,109	10,000	10,000	10,000

ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2020-2021	Budget 2021-22	Proj. 2021-22	Budget 2022-23
Misc Non-Operating Expense	E449.000	39,847	-	-	-
Misc. Amortization	E456.000	-	-	-	-
Contract Appr/From Income- IEEP	E459.000	61,857	70,000	61,553	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	12,600	12,600	-
Contract Appropriation of Income - 2015	E459.500	26,667	26,667	26,667	11,111
Mutual Aid Expense	E460.000	11,452	30,000	30,000	30,000
Mutual Aid - Billable	E460.100	37,140	-	9,351	-
Prior Year Expense Account	E9997.900	-	-	-	\$ -
TOTAL NON-OPERATING EXPENSE		\$ 314,396	\$ 197,267	\$ 198,171	\$ 169,111
TOTAL EXPENSES		\$ 3,277,663	\$ 3,503,090	\$ 3,143,381	\$ 3,561,794
		\$ 3,277,663	\$ 3,503,090	\$ 3,143,381	\$ 3,561,794
SURPLUS (ACCOUNT 281) BEGINNING		\$ 3,082,026	\$ 3,758,659	\$ 3,169,525	\$ 3,290,971
TOTAL REVENUES		\$ 3,365,163	\$ 3,294,276	\$ 3,264,827	\$ 3,299,549
TOTAL EXPENSES		\$ 3,277,663	\$ 3,503,090	\$ 3,143,381	\$ 3,561,794
Change From Year's Operations		\$ 87,499	\$ (208,814)	\$ 121,446	\$ (262,245)
Adjustments		\$ -			
SURPLUS (ACCOUNT 281) ENDING		\$ 3,169,525	\$ 3,549,845	\$ 3,290,971	\$ 3,028,726

DEBT SERVICE BY TYPE AND MATURITY DATE

	PAYMENT DATE	BANK	PURPOSE	TYPE	INT. RATE	DATED & DUE	TOTAL DUE	PRINCIPAL .600	INTEREST .700	GENERAL	SEWER	ELECTRIC	DEBT SERVICE	DEBT REMAINING 05/31/23
GENERAL							\$ -			\$ -				\$ -
		JPMorgan/Chase	2008 Consolidated Serial Bond \$1,082,000	SB	3.25%	2/15/2008 02/15/2019	\$ -		\$ -	\$ -				\$ -
		JPMorgan/Chase	2008 Consolidated Serial Bond \$1,082,000	SB	3.25%	2/15/2008 02/15/2019	\$ -	\$ -	\$ -	\$ -				\$ -
SEWER	07/15/20	NYS EFC	Administrative Fee				\$ 6,437		\$ 6,437		\$ 6,437			
	10/01/20	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 4,939		\$ 4,939		\$ 4,939			
	04/01/21	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 418,506	\$ 405,000	\$ 13,506		\$ 418,506		\$ -	\$ 2,170,000
ELECTRIC	08/15/20	JPMorgan/Chase	2008 Consolidated Serial Bond \$723,000	SB	3.25%	2/15/2008 02/15/2021	\$ -		\$ -			\$ -		\$ -
	02/15/21	JPMorgan/Chase	2008 Consolidated Serial Bond \$723,000	SB	3.25%	2/15/2008 02/15/2021	\$ -	\$ -	\$ -			\$ -		\$ -
TOTAL DEBT SERVICE							\$ 429,882	\$ 405,000	\$ 24,882	\$ -	\$ 429,882	\$ -	\$ -	\$ 2,170,000

\$ 429,882
\$ 429,882

SB PRINCIPAL	A9710.6	\$ -
SB INTEREST	A9710.7	\$ -
		\$ -
		\$ -
		\$ -

SRF Bonds	\$ 429,882.26
Consolidated 2008	\$ -
TOTAL DS	\$ 429,882.26

BAN PRINCIPAL	G9730.6	\$ -
BAN INTEREST	G9730.7	\$ -
SB ADMIN FEES		\$ 6,437
SB PRINCIPAL	G9710.6	\$ 405,000
SB INTEREST	G9710.7	\$ 18,445

SB PRINCIPAL	E243	\$ -
SB INTEREST	E451	\$ -
BAN PRINCIPAL	E243	\$ -
BAN INTEREST	E452	\$ -

RESERVE FUNDS

	ACTUAL 05/31/2021	PROJECTED 05/31/2022	0.10% <u>2022-2023</u>			ESTIMATED 05/31/2023
			Interest	Trans. IN	Expenses	
General Reserve	\$ 240,690	241,030	241	-	-	\$ 241,271
Streets & Pavement	\$ 208,296	208,590	209	-	144,888	\$ 63,911
Computer Reserve	\$ 21,617	21,647	22	-	-	\$ 21,669
GF Equipment Reserve	\$ 582,969	355,408	355	-	53,000	\$ 302,763
GF Recycle Reserve	\$ 124,806	114,935	115	-	22,660	\$ 92,390
GF Insurance Fund	\$ 89,195	89,321	89	-	-	\$ 89,410
General ERS	\$ 52,096	52,169	52	-	-	\$ 52,221
Sewer Reserve	\$ 128,807	128,807	129	-	-	\$ 128,936
SF Equipment Reserve	\$ 188,166	188,166	188	-	44,927	\$ 143,427
Sewer Insurance Fund	\$ 4,843	4,843	5	-	-	\$ 4,848
Sewer ERS	\$ 24,324	24,324	24	-	-	\$ 24,348
Electric Insurance Fund	\$ 19,700	19,727	20	-	-	\$ 19,747
Electric Depreciation	\$ 87	87	-	-	-	\$ 87
Totals	\$ 1,685,595	1,449,054	1,449	-	265,475	\$ 1,185,028

\$ 1,185,028

2022-23 Changes to Reserve:

Budgeted: GF Streets Reserve: use \$25K Merz Park, \$38,596 Parkhurst Drive, \$52,352 Trolley Parking lot \$28,940 MicroPave/Crack Seal
 GF Equipment Reserve: use \$53k towards Truck #7-6 Wheel Dump Truck
 GF Recycle Reserve: use \$22,660 towards purchase of Rolling Recycle Carts
 SF Equipment Reserve: Use \$44,927 towards Truck #7 -6 Wheel Dump Truck

2021-22 Changes to Reserve:

Budgeted: GF Equipment Reserve: use \$244k towards purchase of refuse truck
 General Streets Reserve: Use \$75k towards roads program-CHIPS was used instead
 SF Equipment Reserve: Use \$58K towards Glenn Carin Pumpstation Equipment-this will not be

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

Village of Spencerport 2022-2023 BUDGET

MAJOR EQUIPMENT/PROJECT EXPENSE

Projects	Sponsor DH/VB	Total Cost	General Fund		Sewer Fund		Electric Fund		Capital Fund		Total
			Account	Amount	Account	Amount	Account	Amount	Account	Amount	
Roads Program:											
Crack Seal misc roads around Village	TW	6,500	A5110.400	6,500							6,500
Mill and Pave Trolley Parking lot	TW	6,600	A5110.400	6,600							6,600
Mill and Pave Trolley Parking lot	TW	39,252	A5110.402	39,252							39,252
Mill and Pave from Parkhurst Dr to Route 31	TW	7,400	A5110.400	7,400							7,400
Mill and Pave from Parkhurst Dr to Route 31	TW	31,196	A5110.402	31,196							31,196
mill out and tack coat Top's Plaza/Slayton Ave	TW	4,800	A5110.400	4,800							4,800
Blacktop Top's Plaza/Slayton Ave	TW	19,959	A5110.400	19,959							19,959
Micro Pave/re-surface	TW	26,381	A5110.400	26,381							26,381
Replace park signs @ Merz Park and Gazebo	TW	3,800	A7110.200	3,800							3,800
Concrete curb around Gardens @ Merz Park	TW	4,800	A7110.400	4,800							4,800
Repairs to Trolley Bldg	TW	6,300	A7110.200	6,300							6,300
Replace DPW Gate West Ave @ Evergreen S	TW	12,000	A5110.400	4,080	G8120.400	3,960	E0741.420	3,960			12,000
Balance of Rolling Recycling Carts	JS	35,000	A8161.200	35,000							35,000
Backyard Drainage-Ballard Ave and Canalside Drive	TW	18,800	A8540.400	18,800							18,800
Truck #1 Ford F150	TW	44,000	A5110.200	30,800	G8120.200	13,200					44,000
Soil Compactor	TW	2,800	A5110.200	2,800	G8120.200	840					3,640
Truck #7 - 6 Wheel Dump Truck	TW	224,635	A5110.200	179,708	G8120.200	44,927					224,635
Glen Cairn Pump Station Generator	TW	33,303			G8120.200	33,303					33,303
Painting & Trolley Depot-Downstairs	JS	4,000	A7520.400	4,000							4,000
New flooring @ Village Office	JS	23,000	A1325.200	7,590	G8110.200	7,590	E0785.204	7,820			23,000
FOB Entry System-VO, DPW, SME	JS	20,000	A1325.200	6,800	G8110.200	6,600	E0785.204	6,600			20,000
Computers	JS	3,000	A1680.200	3,000							3,000
Replace Defective Rear Lot Poles, various locations	OM	100,000					E0358.000	100,000			100,000
Circuit 21 Relocation and rebuild	OM	95,000					E0359.000	95,000			95,000
Residential Attic Insulation Program apartment complex	OM	75,000					E0785.205	75,000			75,000
Block Rear Lot Tree Trimming	OM	75,000					E0741.420	75,000			75,000
Merz Park/Canal Street parking lot construction	JS	100,000	A5110.402	100,000							100,000
											-
											-
											-
Total		1,023,366		549,566		110,420		363,380			1,023,366
MISCELLANEOUS RELATED REVENUES:											
		Total Revenue	Account	Amount	Account	Amount	Account	Amount	Account	Amount	Total
CHIPS	TW	75,000	A3501.000	75,000							75,000
Truck #7 2013 International Dump Truck trade in	TW	15,000	A2665.000	15,000							15,000
Disposal of Mechanic Truck	JS	1,000	A2665.000	700	G2665.000	300					1,000
Reimbursement by IEEP Attic Insulation Program	OM	75,000					E0785.205	75,000			75,000
											-
											-
											-
Total		166,000		90,700		300		75,000			166,000
USE OF RESERVES:											
		Total Reserves	Account	Amount	Account	Amount	Account	Amount	Account	Amount	Total
Truck #7 - 6 Wheel Dump Truck		97,927	A0231.302	53,000	G0231.302	44,927					97,927
Roads & Streets		144,888	A0231.202	144,888							144,888
Balance of Rolling Recycling Carts		22,660	A0231.402	22,660							22,660
Total Use of Reserves:		265,475		220,548		44,927		-			265,475

Roads Program Summary:	A5110.400	A5110.402	A8540.400	Total	CHIPS
Slayton Ave			-	-	75,000.00
Merz Park Canal Street parking lot		25,000.00		25,000.00	
Parkhurst Drive	7,400.00	31,196.00	-	38,596.00	
Trolley Parking Lot	13,100.00	39,252.00	-	52,352.00	
MicroPave/Crack Seal	28,940.00		-	28,940.00	
	49,440.00	95,448.00	-	144,888.00	75,000.00

Village of Spencerport, NY
Vehicle Replacement Schedule
 Revised: 03/01/2022

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	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	44,000	-	44,000	70/30% GF/SF	-	44,000	-	-	-	-
D.P.W	5	2007 International Dump Truck	2007	18	2025	205,000	35,000	170,000	100% SF Chas & Body	-	-	-	170,000	-	-
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 Truck	2013	9	2022	239,635	15,000	224,635	100% GF-2022-23 GF/SW 80/20	-	224,635	-	-	-	-
D.P.W	9	2017 Ford F550 1 Ton Dump	2017	7	2024	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	-
Sewer	11	1999 Sterling Flush Tank Truck	2020	20	2040	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	8	2025	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	-	-	-	-	-	-
D.P.W new	21	CASE 4WD Loader 2020	2020	6	2026	103,346	42,000	61,346	70/30% GF/SF	-	-	-	-	61,346	-
D.P.W	22	2019 Caterpillar (Case) Loader Upgrade	2020	5	2025	156,830	142,028	14,802	50/50% GF/SF	-	-	-	14,802	-	-
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	-	-	-	-	-	-
Parks	27	2008 Chevy 2500 Mechanics (purchased in 2014)	2008	15	2023	18,500	200	18,300	70/30% GF/SF	-	-	18,300	-	-	-
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		2021 Bobcat Skid steer lease/own	2021	8	2029	56,958	25,500	31,458	70/30% GF/SF	31,458	-	-	-	-	-
DPW	Equip	Polaris ATV	2007			-	-	-	60/40% GF/SF	-	-	-	-	-	-
DPW	UTV	BobCat UTV	2017		2017	26,000	3,000	23,000		-	-	-	-	-	-
					Subtotal:	2,776,850	427,828	2,349,022	Subttl General & Sewer:	351,055	268,635	365,300	244,802	143,517	210,000
Building Inspector	20	2010 Ford Escape Hybrid 4*4	2010	15	2025	29,000	10,000	19,000	100% Electric	-	-	Mitsubishi Outlander	-	-	-
SME	2	2018 Mitsubishi Outlander	2018	8	2026	32,017	10,000	22,017	100% Electric	-	-	35,000	-	-	-
SME	3	2006 Freightliner Bucket Truck Altec 8/2/06	2006	17	2023	225,000	40,000	185,000	100% Electric	-	-	-	422,649	-	-
SME	33	2015 Hybrid bucket electric truck (purch 7/15/19)	2019	20	2039	80,000	-	80,000	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	-	-	60,000	-	-	-
SME	-	Rear Lot Pole Setter	0	0	0	75,000	-	75,000	100% Electric	-	-	-	-	-	-
Total cost for Fiscal Year (all Funds):						3,453,653	497,828	2,955,825		351,055	268,635	425,300	699,451	143,517	210,000

INSURANCE AND BENEFITS ALLOCATION WORKSHEET

POLICY/COVERAGE:				Salary % Distribution By Fund					
	Actual	Act/Fcst	Budget	50.1%		11.5%		38.4%	
	2020-2021	2021-2022	2022-2023	General		Sewer		Electric	
SMP (Special Multi-Peril)	36,033	49,498	59,000	A1910.402	29,559	G1910.402	6,785	E783.100	22,656
Crime Coverage	-	-	-	A1910.403	-	G1910.403	-	E783.100	-
Public Officials	-	-	-	A1910.400	-	G1910.400	-	E783.100	-
TOTAL	\$ 36,033	\$ 49,498	\$ 59,000		29,559		6,785		22,656
Employee Benefits Insurance					29,559		6,785		22,656
Workers Compensation	17,330	70,000	55,000	A9040.800	27,555	G9040.800	6,325	E785.104	21,120
Disability Insurance	4,165	6,608	6,600	A9055.800	3,307	G9055.800	759	E785.105	2,534
Unemployment Insurance	-	-	-	A9050.800	-	G9050.800	-	E785.111	-
TOTAL	\$ 21,495	\$ 76,608	\$ 61,600		30,862		7,084		23,654
Other Employee Benefits					30,862		7,084		23,654
Retirement	165,594	232,690	165,447	A9010.800	82,889	G9010.800	19,026	E785.102	63,532
Small Medical Claims	-	2,800	2,800	A9189.802	1,403	G9189.802	322	E785.109	1,075
CDL/EAP Program	2,021	2,193	2,020	A9189.803	1,012	G9189.803	232	E785.108	776
TOTAL	\$ 167,615	\$ 237,683	\$ 170,267		85,304		19,580		65,383

Notes to Retirement:

Actual

2022-23 Property Tax Cap Calculation

Revision: 12/07/2021

Original Warrant/Levy 2021-2022			
General Taxes			654,378.07
General Recycle			51,500.85
Sewer Residential Capital			272,467.64
Sewer Residential O&M			217,134.02
Total Original Warrant			1,195,480.58
Adjustments to Warrant (See OSC recommendations)	Adj. Includes	+	3,456.21
1. Adjusted Warrant 2021-22	Exemption Removal	=	1,198,936.79
	Excludes Unpaid Refuse		
2. Add: Total Tax Cap Reserve Amount (Incl Interest Earned) Fr FYE 5/31/2019		+	-
3. Add: Tax Base Growth Factor	x	100.33%	= 1,202,893.28
4. 5. Add: Pilots receivable in the 5/31/2022 Fiscal Year		+	15,326.40
		=	1,218,219.68
Multiply times levy growth factor (1.00 to 1.02)	x	102.00%	= 1,242,584.08
Subtract: Pilots receivable in the Fiscal Year 5/31/2023		-	17,494.00
Total Levy Limit before Adjustments/Exclusions		=	1,225,090.08
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 2021-22 taxes levied:	59,946.84		
Expenses from Tort Actions expected in 2021-22	-		
Calculate Carry Over			
OSC-Approved Tax Cap for 2021-22	1,256,135.03		
A) 1.5% of Cap	18,842.03		
B) Unused Levy 2021-22:CAP Less Adjusted Warrant	57,198.24		
7. Calc: Available CarryOver from FYE 5/13/2021 (Lesser of A or B Above)		+	18,842.03
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		+	-
TAX LEVY LIMIT, adj. for Transfers, plus Exclusions			= 1,243,932.10

103.75293%

2022-23 Estimated Levy:

General Taxes		657,551.00
General Recycle		67,846.00
Sewer Residential Capital		253,079.00
Sewer Residential O&M		226,197.00
Estimated Total Warrant		1,204,673.00
PILOT		17,494.00
Total Warrant + PILOT		1,222,167.00
Levy + PILOT 2022-23	Est	1,222,167.00
Levy + PILOT 2021-22	Act	1,214,263.19
Overall increase vs prior year levy in \$		7,903.81
Overall increase vs prior year levy in %		0.66%
On same assessment base:		209,143,916
Tax Rate 2021-22		5.81
Tax Rate 2022-23		5.84
Increase %		0.65%

Retirement Exclusion Calculation:

NYSLRS projected Salary base 2021-22		1,386,555.00
Pension contributions due to increases in the statewide contribution rate over 2 percentage points (eg: 2.6% - 2% = 0.6%) Current year - 0%	x	0.00%
Exclusion allowed		-

Reduction in Levy Required: IF ANY -

This page intentionally left blank