

# VILLAGE OF SPENCERPORT

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

**Draft**

## 2024-2025 BUDGET

For Fiscal Year

Beginning June 1, 2024

and

Ending May 31, 2025

**Mayor Gary Penders**

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

**Trustee Ray Kuntz**

**Trustee Stephen P. Cusenz**

**Trustee Charles Hopson**

**Clerk Jacqueline Sullivan**

**Treasurer Karen Carr**

**Superintendent Of Public Works Joe Barretta**

**Electric Superintendent Owen McIntee**



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## BUDGET SUMMARY

	-960	-962 PLUS Other Budgetary Provisions (Appropriated to Reserves)	-510 LESS	-599 LESS	-511 LESS	-510/1001 =			
	<u>Appropriations</u>	(Appropriated to Reserves)	Estimated Revenues (Excl. Taxes or Units, Incl. PILOTs)	APPROPRIATED Unreserved Fund Balance	APPROPRIATED Reserved Fund Balance	Amount to be Raised by :	Taxable Assessed Valuation	Rounded Tax Rate per \$1,000 Assessed Value	<u>Utility Rates</u>
							<u>Property Tax</u>		
<b>A - GENERAL FUND</b>	\$ 2,420,276	-	\$ 1,490,813	\$ 253,568	-	\$ 675,895	\$210,559,083	\$3.210	
A2131/A8161.0 Recycle	\$ 69,861	-	\$ 3,801	-	-	\$ 66,060	1,357	Units	\$48.68
	<u>\$ 2,490,137</u>	<u>-</u>	<u>\$ 1,494,614</u>	<u>\$ 253,568</u>	<u>-</u>	<u>\$ 741,955</u>	<u>UNITS:</u>		
							<u>Sewer Units</u>		
<b>G - SEWER FUND</b>									
Debt Service Charges	\$ 440,901	-	-	\$ 7,587	-	\$ 433,314	3,027	Hook Up =	\$143.15
Operating Charges	\$ 717,440	-	\$ 99,351	\$ 115,000	\$ 79,800	\$ 423,289	142,487	/M Gal.=	\$2.971
	<u>\$ 1,158,341</u>	<u>-</u>	<u>\$ 99,351</u>	<u>\$ 122,587</u>	<u>\$ 79,800</u>	<u>\$ 856,603</u>			
							<u>Metered Sales</u>	<u>KWH</u>	<u>Sales</u>
<b>E- ELECTRIC FUND</b>	\$ 3,721,535	-	\$ 382,011	\$ 324,197	-	\$ 3,015,327	60,399,916	\$ / kwh =	\$0.0499
<b>TOTAL ALL FUNDS</b>	<u>\$ 7,370,013</u>	<u>-</u>	<u>\$ 1,975,976</u>	<u>\$ 700,352</u>	<u>\$ 79,800</u>	<u>\$ 4,613,885</u>			

## PROJECTED FUND BALANCE & APPROPRIATED FOR BUDGET YEAR

		Beginning Fund Balance				UNRESERVED FUND BALANCE	2024-2025		
		2023-2024							
<u>Fund</u>	<u>Code</u>	<u>-909</u> <u>05/31/23</u>	<u>Projected</u> <u>REVENUES</u>	<u>Projected</u> <u>EXPENSES</u>	<u>-889</u> <u>Reserved</u>	<u>-909</u> <u>05/31/24</u>	<u>Appropriated</u> <u>-599</u>	<u>Unappropriated</u> <u>-911</u>	<u>%</u> <u>Appropriated</u>
GENERAL	A	\$ 2,237,511	\$ 2,516,163	\$ 2,335,286	\$ 1,122,867	\$ 1,295,521	\$ 253,568	\$ 1,041,953	20%
SEWER	G	\$ 817,685	\$ 900,673	\$ 1,021,064	\$ 351,472	\$ 345,822	\$ 122,587	\$ 223,235	35%
ELECTRIC	E	\$ 3,022,795	\$ 3,357,406	\$ 3,495,099	\$ 92	\$ 2,885,010	\$ 324,197	\$ 2,560,813	11%
<b>TOTALS</b>		<b>\$ 6,077,991</b>	<b>\$ 6,774,242</b>	<b>\$ 6,851,449</b>	<b>\$ 1,474,431</b>	<b>\$ 4,526,353</b>	<b>\$ 700,352</b>	<b>\$ 3,826,001</b>	<b>15%</b>

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

Summary

2023-2024		2024-2025		Increase/ (Decrease)	
Rate	\$	Rate	\$	\$	%
<b>General Fund</b>					
Tax Rate	\$ 3.18	\$ 3.21			
Tax on \$100K home	318	321	3.00	0.9%	
Recycle Charge per Unit	45	49	3.24	7.1%	
Total General Fund Tax Bill	363	370	6.24	1.7%	
<b>Sewer Fund - Residential</b>					
Rate	K Gal	Rate	K Gal		
Operations Charges \$/K gallons	\$ 2.96 47	\$ 2.97 47			
on average gallons usage	140	140	0.28	0.2%	
Capital Charges per Unit	144	143	(0.43)	-0.3%	
Total average Sewer Charges	284	283	(1.14)	-0.4%	
<b>Total Average Annual Bill</b>					
	648	653	5.09	0.8%	

Comparison of Total Appropriations for NYS Tax Cap

	2023-2024	2024-2025	Increase/ (Decrease)	
	Tax Levy \$	Tax Levy \$	\$	%
<b>General Fund</b>				
Tax Rate	667,754	675,895	8,141	1.2%
Recycle Charge	<u>61,670</u>	<u>66,060</u>	<u>4,390</u>	7.1%
Total average General Charges	729,424	741,955	12,531	1.7%
<b>Sewer Fund</b>				
O&M Charge (Residents)	243,667	254,936	11,269	4.6%
Capital Charge (Residents)	<u>258,008</u>	263,395	<u>5,387</u>	2.1%
Total average Sewer Charges	501,675	518,331	16,656	3.3%
<b>Total Appropriations On Tax Bill:</b>	<b>1,231,099</b>	<b>1,260,286</b>	<b>29,187</b>	<b>2.4%</b>
Calculated Tax Cap:		1,288,282	57,183	4.6%
Amount over/(Under) Tax Cap:		(27,996)	(27,996)	-2.3%

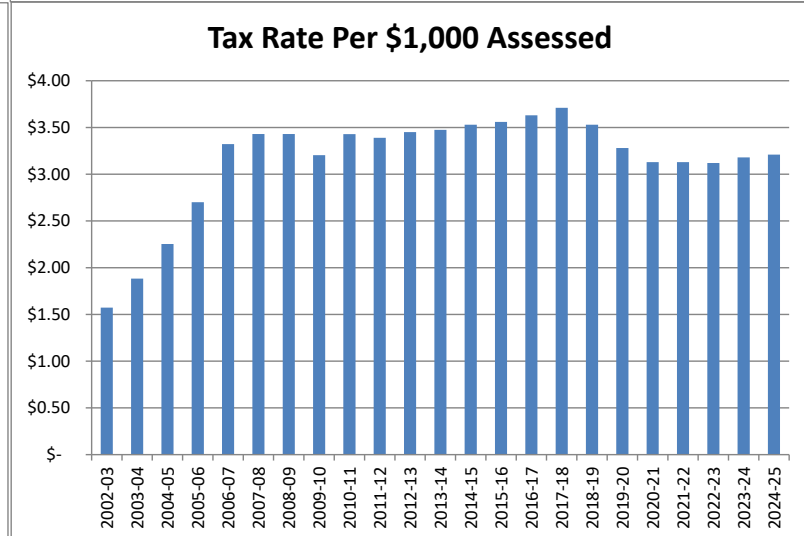
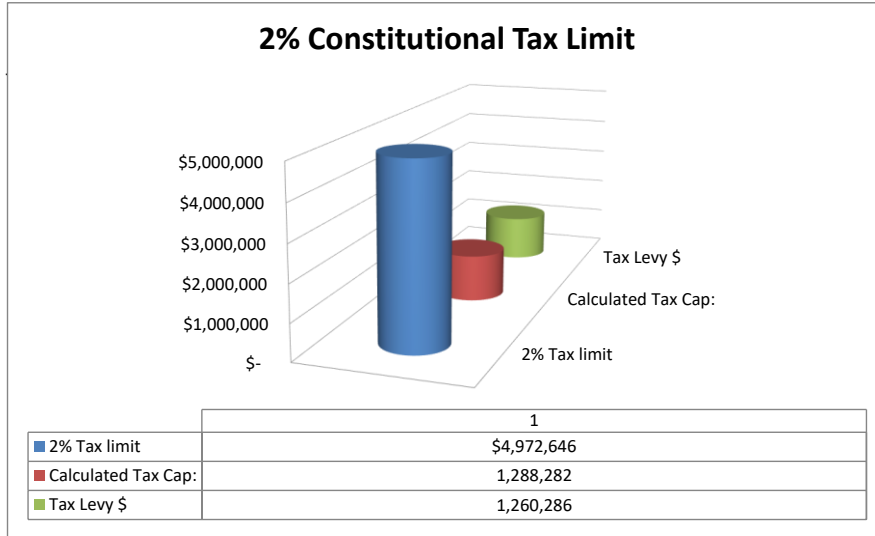
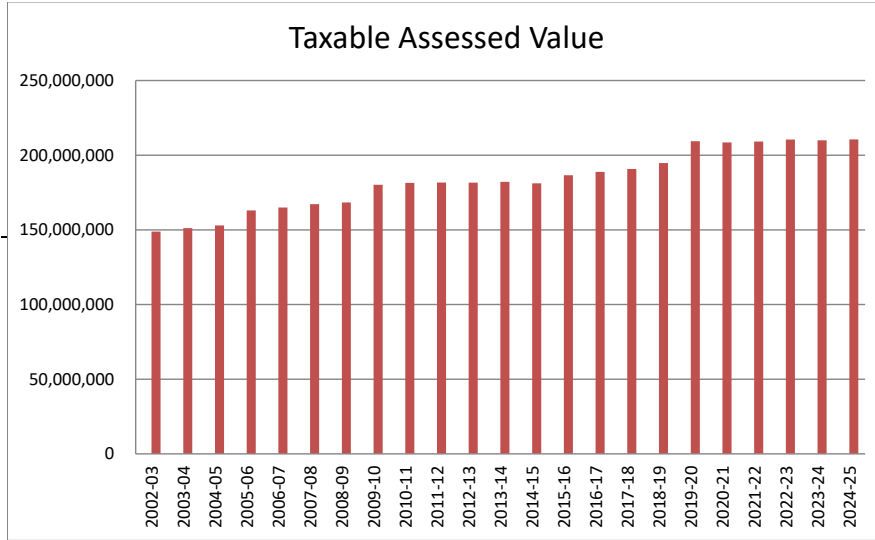
# TAX HISTORY

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	\$ 654,620	\$ 3.13	\$ 209,143,918	98.00% P	213,412,161	\$ 3.13
2022-23	\$ 657,551	\$ 3.12	\$ 210,508,173	93.00% P	226,352,874	\$ 3.12
2023-24	\$ 667,754	\$ 3.18	\$ 209,985,409	82.00% P	226,352,874	\$ 3.18
<b>2024-25</b>	<b>B \$ 675,895</b>	<b>\$ 3.21</b>	<b>\$ 210,559,083</b>	<b>69.00% P</b>	<b>305,158,091</b>	<b>\$ 3.21</b>

NOTES: (B) Budget

5-Year Average	\$	248,632,286
2% Tax limit	\$	4,972,646
7% Debt Limit	\$	17,404,260





## GENERAL FUND TAX RATE CALCULATION

<b>ALL OTHER PARCELS Taxable Assessed Valuation</b>	<b>\$ 210,559,083</b>	<b>A</b>
<b>Other Adjustments:</b>		<b>B</b>
A.V. for in Lieu of Taxes _____	\$0	
Combined Assessed Valuation =		<b>C</b>
	<b>\$ 210,559,083</b>	

<b>BUDGET</b>	Budgeted Expenditures A960 =	\$ 2,490,137		
	Plus Other Budgetary Provisions A962 =	\$ -		
	Less: Est. Revenues (Excluding Tax and PILOT) =	\$ (1,548,811)		Forecast Balance End of Current Year
	Less: Appropriated UNRESERVED Fund Balance A599 =	\$ (253,568)	-20%	\$ 1,295,521
	Less: Appropriated RESERVES Balance A511 =	\$ -	0%	\$ 1,122,867
	Less PILOT Payments =	\$ (11,863)		
	<b>Taxes =</b>	<b>\$ 675,895</b>	<b>D</b>	<b>\$ 2,418,388</b>

<b>CALCULATIONS:</b>	D/(C/1,000) = TAX RATE PER THOUSAND	\$ 3.18 = 2023-2024	
	<b>2023-24 TAX RATE:</b>	<b>3.210</b>	<b>E</b>
			100.9% of prior year

<b>A1001 REAL PROPERTY TAXES:</b>				
	<i>A/1,000</i>	X	<i>E</i>	
\$ 210,559,083		X	\$ 3.2100	=
			\$ 675,895	<b>G</b>

# GENERAL FUND

Tax Rate		\$ 3.12	\$ 3.18	\$ 3.18	Assessed Value:		\$ 210,559,083	3.2100
ACCOUNT CODE	Actual	BUDGET	Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE	
	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	
Assessed Value	210,508,173	209,985,409	209,985,409	210,559,083	210,559,083	210,559,083	210,559,083	
<b>REVENUE:</b>								
Real Property Taxes A1001	659,942	667,754	667,754	675,895		675,895	\$ 3.21	
<b>Total RP Taxes</b>	<b>659,942</b>	<b>667,754</b>	<b>667,754</b>	<b>675,895</b>	-	<b>675,895</b>	<b>\$ 3.21</b>	
Payment in Lieu of Taxes A1081	18,507	19,355	19,355	11,863		11,863	\$ 0.06	
Penalties on Taxes A1090	3,498	3,000	3,353	3,000		3,000	\$ 0.01	
<b>Total RP Tax Items</b>	<b>22,005</b>	<b>22,355</b>	<b>22,708</b>	<b>14,863</b>	-	<b>14,863</b>	<b>\$ 0.07</b>	
Sales Tax A1120	1,207,999	1,000,000	1,207,999	1,100,000		1,100,000	\$ 5.22	
CATV Franchise A1170	46,663	49,000	49,000	46,000		46,000	\$ 0.22	
<b>Total Non Prop. Tax Items</b>	<b>1,254,662</b>	<b>1,049,000</b>	<b>1,256,999</b>	<b>1,146,000</b>	-	<b>1,146,000</b>	<b>\$ 5.44</b>	
Treasurer's Fees A1230	8,649	1,500	488	1,000		1,000	\$ 0.00	
Safety Inspection Fees A1560		400	-	400		400	\$ 0.00	
Other Health Income A1689	-	-	-	-		-	\$ -	
Public Works Services A1710	33,177	30,000	10,000	10,000		10,000	\$ 0.05	
Recreation Fees A2001	-	-	-	-		-	\$ -	
Zoning Fees A2110	2,420	2,800	2,420	2,500		2,500	\$ 0.01	
Planning Fees A2115	300	4,000	150	300		300	\$ 0.00	
Refuse & Garbage Charges A2130.000	-	-	-	-		-	\$ -	
Refuse/ Resid Sales A2130.100	1,593	1,000	580	1,000		1,000	\$ 0.00	
Refuse/Resid Misc(Monroe Co) A2130.101	3,675	3,000	3,000	3,000		3,000	\$ 0.01	
Refuse/Bulk Sales A2130.102	3,499	3,000	3,000	3,000		3,000	\$ 0.01	
Toter Sales A2130.103	845	600	600	600		600	\$ 0.00	
Refuse/Comm Sales A2130.200	34,147	33,000	32,792	33,000		33,000	\$ 0.16	
Refuse/Comm Penalties A2130.201	73	50	128	60		60	\$ 0.00	
Refuse/Comm Sales (Trucks) A2130.202	-	-	-	-		-	\$ -	
Recycling Charges A2131.000	67,849	61,670	61,667	66,060		66,060	\$ 0.31	
Recycling - Blue Bins A2131.100	-	72	-	18		18	\$ 0.00	
<b>Total Departmental Income</b>	<b>156,227</b>	<b>141,092</b>	<b>114,825</b>	<b>120,938</b>	-	<b>120,938</b>	<b>\$ 0.57</b>	
Interest Earnings A2401	5,460	2,000	15,947	16,000		16,000	\$ 0.08	
Recycle Reserve Interest Earnings A2401RREC	2,153	3,306	12,441	3,583		3,583	\$ 0.02	
RESERVE Interest Earnings A2401.100	19,360	29,908	38,807	35,717		35,717	\$ 0.17	
Telecommunications Rent A2410.100	37,740	35,000	24,358	26,568		26,568	\$ 0.13	
<b>Total Use of Money &amp; Property</b>	<b>64,713</b>	<b>70,214</b>	<b>91,553</b>	<b>81,868</b>	-	<b>81,868</b>	<b>\$ 0.39</b>	
Licenses A2545	415	700	700	600		600	\$ 0.00	
Permits A2590	16,837	9,000	6,736	7,000		7,000	\$ 0.03	
<b>Total Licenses &amp; Permits</b>	<b>17,252</b>	<b>9,700</b>	<b>7,436</b>	<b>7,600</b>	-	<b>7,600</b>	<b>\$ 0.04</b>	
Fines/Forfeited Bail A2610	455	500	500	400		400	\$ 0.00	
<b>TOTAL FINES</b>	<b>455</b>	<b>500</b>	<b>500</b>	<b>400</b>	-	<b>400</b>	<b>\$ 0.00</b>	
Sales of Scrap A2650	-	1,000	773	500		500	\$ 0.00	

# GENERAL FUND

Tax Rate		\$ 3.12	\$ 3.18	\$ 3.18	Assessed Value:		\$ 210,559,083	3.2100
ACCOUNT CODE	Actual	BUDGET	Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE	
	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	
Sales of Recycle Scrap	A2651 Rec	200	330	330	200		200	\$ 0.00
Sales of Real Property	A2660	-	-	-	-		-	\$ -
Sales of Equipment	A2665	8,395	46,160	46,160	-	32,200	32,200	\$ 0.15
Sales of Equipment - Recycle	A2665	-	-	-	-	-	-	\$ -
Insurance Recoveries	A2680	6,334	-	-	-	-	-	\$ -
<b>Total Sale of Prop. &amp; Compensation</b>		<b>14,929</b>	<b>47,490</b>	<b>47,263</b>	<b>700</b>	<b>32,200</b>	<b>32,900</b>	<b>\$ 0.16</b>
Refunds/Prior Years' Expense	A2701	-	-	-	-		-	\$ -
Gifts & Donations	A2705	1,500	-	1,500	1,500		1,500	\$ 0.01
Unclassified Miscellaneous	A2770	17,414	-	-	-		-	\$ -
<b>Total Miscellaneous</b>		<b>18,914</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>\$ 0.01</b>
State Aid/Revenue Sharing	A3001	-	-	-	29,005		29,005	\$ 0.14
State Aid/AIM Related Payments	A2750	29,005	29,005	29,005	-		-	\$ -
State Aid/Mortgage Tax	A3005	44,956	45,000	36,965	35,000		35,000	\$ 0.17
State Aid/Other - Grants	A3089	590	148,475	149,655	600	-	600	\$ 0.00
State Aid/Other - Grants Recycling	A3089	-	-	-	-	-	-	\$ -
State Aid/CHIPS	A3501	81,531	90,000	90,000	-	90,000	90,000	\$ 0.43
State Aid/Parks	A3891	-	-	-	-	-	-	\$ -
<b>Total State Aid</b>		<b>156,082</b>	<b>312,480</b>	<b>305,625</b>	<b>64,605</b>	<b>90,000</b>	<b>154,605</b>	<b>\$ 0.73</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	-	-	-	-		-	\$ -
Interfund Transfers	A5031	22,180	-	-	-		-	\$ -
<b>Total Interfund Transfers</b>		<b>22,180</b>	<b>-</b>	<b>-</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>2,387,361</b>	<b>2,320,585</b>	<b>2,516,163</b>	<b>2,114,369</b>	<b>122,200</b>	<b>2,236,569</b>	<b>\$ 10.62</b>
	17,414	2,369,947	2,320,585	2,516,163	2,114,369	122,200	2,236,569	\$ 10.62
Total Revenues Excluding Property Tax:(Includes PILOT)		1,727,419	1,652,831	1,848,409	1,438,474	122,200	1,560,674	\$ 7.41
Total Revenues Excluding Property Tax:& PILOT		1,708,912	1,633,476	1,829,054	1,426,611	122,200	1,548,811	\$ 7.36
Total Revenues Excl Property Tax, PILOT & Recycle Reven		1,657,217	1,568,098	1,754,616	1,356,768	122,200	1,478,950	\$ 7.02
<b>EXPENSES:</b>								
<b>BOARD OF TRUSTEES</b>								
Salary	A1010.100	10,722	11,149	11,149	11,597		11,597	\$ 0.06
Equip/Capital	A1010.200	-	-	-	-		-	\$ -
Contractual	A1010.400	1,494	1,500	614	1,500		1,500	\$ 0.01

# GENERAL FUND

		Tax Rate	\$ 3.12	\$ 3.18	\$ 3.18	Assessed Value:	\$ 210,559,083	3.2100
ACCOUNT CODE		Actual	BUDGET	Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025
<b>TOTAL BOARD OF TRUSTEES</b>		12,216	12,649	11,763	13,097	-	13,097	\$ 0.06
<b>MAYOR</b>								
Salary	A1210.100	4,768	4,959	4,959	5,157		5,157	\$ 0.02
Equip/Capital	A1210.200	-	-	-	-		-	\$ -
Contractual	A1210.400	1,044	2,500	1,557	2,500		2,500	\$ 0.01
<b>TOTAL MAYOR</b>		5,812	7,459	6,516	7,657	-	7,657	\$ 0.04
<b>CLERK &amp; TREASURER</b>								
Salary	A1325.100	151,038	162,594	162,594	154,597		154,597	\$ 0.73
Equip/Capital	A1325.200	15,259	14,191	12,191	15,000	-	15,000	\$ 0.07
Contractual	A1325.400	35,973	27,500	27,500	28,000		28,000	\$ 0.13
Office Supplies	A1325.401	3,033	4,000	2,757	4,000		4,000	\$ 0.02
Legal Advertising	A1325.402	1,786	1,200	1,080	1,200		1,200	\$ 0.01
Records Management	A1325.403	-	-	-	-		-	\$ -
Incentive Zoning	A1325.404	-	-	-	-		-	\$ -
<b>TOTAL CLERK-TREASURER</b>		207,089	209,485	206,122	202,797	-	202,797	\$ 0.96
<b>LAW - Contractual &amp; other</b>	A1420.400	6,105	6,000	6,000	6,000		6,000	\$ 0.03
<b>TOTAL LAW</b>		6,105	6,000	6,000	6,000	-	6,000	\$ 0.03
<b>ENGINEERING - Contractual &amp; other</b>	A1440.400	205	10,000	103	6,000	-	6,000	\$ 0.03
<b>TOTAL ENGINEERING</b>		205	10,000	103	6,000	-	6,000	\$ 0.03
<b>ELECTION</b>	A1450.400	-	-	-	-	-	-	\$ -
<b>TOTAL ELECTIONS</b>		-	-	-	-	-	-	\$ -
<b>PUBLIC WORKS</b>								
Salary	A1490.100	115,341	80,496	80,496	85,320		85,320	\$ 0.41
Equip/Capital	A1490.200	-	-	-	-		-	\$ -
Contractual	A1490.400	4,544	4,500	5,314	5,000		5,000	\$ 0.02
Safety Program	A1490.401	1,015	2,500	1,518	3,000		3,000	\$ 0.01
Clothing Allowance	A1490.402	3,911	4,000	2,223	4,000		4,000	\$ 0.02
DPW Office Supplies	A1490.403	1,642	1,000	643	1,000		1,000	\$ 0.00
<b>TOTAL PUBLIC WORKS</b>		126,453	92,496	90,194	98,320	-	98,320	\$ 0.47
<b>SHARED BUILDINGS</b>								
Salary	A1620.100	-	-	-	-		-	\$ -
Equip/Capital	A1620.200	-	-	-	-		-	\$ -
Contractual	A1620.400	20,846	20,000	19,377	20,000		20,000	\$ 0.09
<b>TOTAL SHARED BUILDINGS</b>		20,846	20,000	19,377	20,000	-	20,000	\$ 0.09
<b>CENTRAL GARAGE</b>								
Salary	A1640.100	22,658	53,742	53,742	78,191		78,191	\$ 0.37
Equip/Capital	A1640.200	-	-	-	-		-	\$ -
Contractual	A1640.400	7,932	12,000	14,184	12,000		12,000	\$ 0.06
Tools/Hardware	A1640.401	883	1,500	1,370	1,500		1,500	\$ 0.01

# GENERAL FUND

		Tax Rate	\$ 3.12	\$ 3.18	\$ 3.18	Assessed Value:	\$ 210,559,083	3.2100
ACCOUNT CODE	Actual	BUDGET	Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE	
	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	
Consumable Supplies	A1640.402	3,382	5,000	3,444	4,500		4,500	\$ 0.02
Utilities	A1640.403	6,556	8,000	7,892	8,000		8,000	\$ 0.04
<b>TOTAL CENTRAL GARAGE</b>		<b>41,411</b>	<b>80,242</b>	<b>80,632</b>	<b>104,191</b>	<b>-</b>	<b>104,191</b>	<b>\$ 0.49</b>
<b>CENTRAL COMMUNICATIONS</b>								
Equip/Capital	A1650.200	-	-	-	11,000	2,040	13,040	\$ 0.06
Contractual & Other	A1650.400	16,182	17,957	17,957	18,000		18,000	\$ 0.09
<b>TOTAL CENTRAL COMMUNICATIONS</b>		<b>16,182</b>	<b>17,957</b>	<b>17,957</b>	<b>29,000</b>	<b>2,040</b>	<b>31,040</b>	<b>\$ 0.15</b>
<b>CENTRAL DATA PROCESSING</b>								
Equip/Capital	A1680.200	4,295	5,000	2,500	8,000	5,576	13,576	\$ 0.06
Geographic Information System	A1680.213	-	17,500	-	-		-	\$ -
Contractual	A1680.400	18,034	20,000	20,000	25,000		25,000	\$ 0.12
<b>TOTAL DATA PROCESSING</b>		<b>22,329</b>	<b>42,500</b>	<b>22,500</b>	<b>33,000</b>	<b>5,576</b>	<b>38,576</b>	<b>\$ 0.18</b>
<b>INSURANCE</b>								
Public Officials/Bonds	A1910.400	-	-	-	-		-	\$ -
SMP/Auto/Umbrells	A1910.402	36,985	32,320	32,320	34,745		34,745	\$ 0.17
Crime	A1910.403	-	-	-	-		-	\$ -
<b>TOTAL INSURANCE</b>		<b>36,985</b>	<b>32,320</b>	<b>32,320</b>	<b>34,745</b>	<b>-</b>	<b>34,745</b>	<b>\$ 0.17</b>
<b>MUNIC ASSOCIATION DUES</b>	A1920.400	2,050	2,093	2,093	2,093		2,093	\$ 0.01
<b>TOTAL MUNI. DUES</b>		<b>2,050</b>	<b>2,093</b>	<b>2,093</b>	<b>2,093</b>	<b>-</b>	<b>2,093</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>	<b>\$ -</b>
Land Purchase/Right of Way	A1940.400	-	-	-	-		-	\$ -
<b>TAXES/VILLAGE PROPERTY</b>	A1950.400	900	1,000	1,000	1,000		1,000	\$ 0.00
<b>TOTAL TAXES</b>		<b>900</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>\$ 0.00</b>
Vacation and Sick Pay	A1989.100	73,781	88,531	88,531	83,004		83,004	\$ 0.39
Longevity Pay	A1989.101	7,921	7,739	6,951	6,820		6,820	\$ 0.03
<b>TOTAL MISCELLANEOUS PAY</b>		<b>81,702</b>	<b>96,270</b>	<b>95,482</b>	<b>89,824</b>	<b>-</b>	<b>89,824</b>	<b>\$ 0.43</b>
<b>GRANT WRITING</b>	A1989.400	-	-	-	-		-	\$ -
<b>TOTAL GRANT WRITING</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>CONTINGENCY</b>	A1990.400	-	-	-	-		-	\$ -
<i>Maximum Contingency:</i>		243,340	188,528	233,529	211,361		211,361	\$ 1.00
<b>GENERAL GOVERNMENT SUPPORT</b>		<b>580,285</b>	<b>630,471</b>	<b>592,059</b>	<b>647,724</b>	<b>7,616</b>	<b>655,340</b>	<b>\$ 3.11</b>
<b>SAFETY INSPECTION</b>								
Salary	A3620.100	21,283	22,989	22,989	20,279		20,279	\$ 0.10
Equip/Capital	A3620.200	-	-	-	-		-	\$ -
Contractual	A3620.400	41,411	53,000	55,285	60,000		60,000	\$ 0.28

# GENERAL FUND

Tax Rate		\$ 3.12	\$ 3.18	\$ 3.18	Assessed Value:		\$ 210,559,083	3.2100
ACCOUNT CODE	Actual	BUDGET	Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE	
	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	
Vehicle Repairs A3620.401	-	1,500	1,000	1,500		1,500	\$ 0.01	
<b>TOTAL SAFETY INSPECTION</b>	<b>62,694</b>	<b>77,489</b>	<b>79,274</b>	<b>81,779</b>	-	<b>81,779</b>	<b>\$ 0.39</b>	
<b>TOTAL PUBLIC SAFETY</b>	<b>62,694</b>	<b>77,489</b>	<b>79,274</b>	<b>81,779</b>	-	<b>81,779</b>	<b>\$ 0.39</b>	
PUBLIC HEALTH - Contractual A4010.400	-	1,000				-	\$ -	
<b>TOTAL PUBLIC HEALTH</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	
<b>TOTAL PUBLIC HEALTH</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	
<b>HIGHWAYS</b>								
Salary A5110.100	99,235	100,044	100,044	114,775		114,775	\$ 0.55	
Equip/Capital A5110.200	4,278	108,320	108,320	-	320,810	320,810	\$ 1.52	
Contractual A5110.400	69,891	76,290	38,321	45,000	21,600	66,600	\$ 0.32	
Equip/Vehicle Repairs A5110.401	15,684	7,000	7,695	8,000		8,000	\$ 0.04	
Road Materials A5110.402	38,383	86,381	51,821	32,000	26,500	58,500	\$ 0.28	
Paver 2005 Update/MRB A5110.403	228	2,453	2,953	3,000		3,000	\$ 0.01	
<b>TOTAL HIGHWAYS</b>	<b>227,699</b>	<b>380,488</b>	<b>309,154</b>	<b>202,775</b>	<b>368,910</b>	<b>571,685</b>	<b>\$ 2.72</b>	
<b>SNOW REMOVAL</b>								
Salary A5142.100	104,991	74,162	74,162	78,852		78,852	\$ 0.37	
Equip/Capital A5142.200	-	2,282	3,282	2,500		2,500	\$ 0.01	
Contractual A5142.400	6,123	6,718	2,885	7,500		7,500	\$ 0.04	
Equip/Vehicle Repairs A5142.401	6,800	8,000	5,832	7,000		7,000	\$ 0.03	
De-Icing Materials A5142.402	19,634	16,000	15,875	17,000		17,000	\$ 0.08	
<b>TOTAL SNOW REMOVAL</b>	<b>137,548</b>	<b>107,162</b>	<b>102,036</b>	<b>112,852</b>	<b>-</b>	<b>112,852</b>	<b>\$ 0.54</b>	
<b>STREET LIGHTING</b>								
Salary A5182.100	-	-	-	-		-	\$ -	
Equip/Capital A5182.200	-	-	-	-		-	\$ -	
Contractual A5182.400	24,362	18,000	19,818	18,000		18,000	\$ 0.09	
<b>TOTAL STREETLIGHTING</b>	<b>24,362</b>	<b>18,000</b>	<b>19,818</b>	<b>18,000</b>	<b>-</b>	<b>18,000</b>	<b>\$ 0.09</b>	
<b>SIDEWALKS</b>								
Salary A5410.100	840	1,022	1,022	785		785	\$ 0.00	
Equip/Capital A5410.200	-	67,676	67,676	-		-	\$ -	
Contractual A5410.400	5,506	7,000	5,046	6,000		6,000	\$ 0.03	
<b>TOTAL SIDEWALKS</b>	<b>6,346</b>	<b>75,698</b>	<b>73,744</b>	<b>6,785</b>	<b>-</b>	<b>6,785</b>	<b>\$ 0.03</b>	
<b>OFF-STREET PARKING</b>								
Salary A5650.100	-	792	792	1,417		1,417	\$ 0.01	
Equip/Capital A5650.200	-	-	-	-		-	\$ -	
Contractual A5650.400	1,507	3,000	2,789	3,500		3,500	\$ 0.02	
<b>TOTAL OFF-STREET PARKING</b>	<b>1,507</b>	<b>3,792</b>	<b>3,581</b>	<b>4,917</b>	<b>-</b>	<b>4,917</b>	<b>\$ 0.02</b>	
<b>Transportation</b>	<b>397,462</b>	<b>585,140</b>	<b>508,333</b>	<b>345,329</b>	<b>368,910</b>	<b>714,239</b>	<b>\$ 3.39</b>	
<b>ECONOMIC DEVELOPMENT</b>								
Salary A6410.100	-	-	-	-		-	\$ -	

# GENERAL FUND

		Tax Rate	\$ 3.12	\$ 3.18	\$ 3.18	Assessed Value:	\$ 210,559,083	3.2100
ACCOUNT CODE	Actual	BUDGET	Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE	
	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	
Contractual A6410.400	1,000	1,000	1,000	1,000		1,000	\$ 0.00	
<b>TOTAL ECONOMIC DEV</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>\$ 0.00</b>	
<b>Economic Development</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>\$ 0.00</b>	
<b>PARKS</b>								
Salary A7110.100	39,157	62,016	62,016	69,269		69,269	\$ 0.33	
Equip/Capital A7110.200	1,045	48,557	29,029		-	-	\$ -	
Contractual A7110.400	24,435	16,569	13,846	15,000		15,000	\$ 0.07	
Equipment Repair A7110.401	3,028	2,500	2,186	2,500		2,500	\$ 0.01	
Plants & Flowers A7110.402	646	1,200	1,000	1,500		1,500	\$ 0.01	
<b>TOTAL PARKS</b>	<b>68,311</b>	<b>130,842</b>	<b>108,077</b>	<b>88,269</b>	<b>-</b>	<b>88,269</b>	<b>\$ 0.42</b>	
<b>JOINT YOUTH PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	
<b>TOTAL JOINT YOUTH PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	
<b>HISTORIAN</b>	<b>A7510.400</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>2,000</b>	<b>\$ 0.01</b>	
<b>TOTAL HISTORIAN</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>\$ 0.01</b>	
<b>CELEBRATIONS</b>								
Trolley/Contractual A7520.400	13,018	10,814	10,814	18,000		18,000	\$ 0.09	
Celebrations - Salary A7550.100	5,579	6,878	6,878	11,292		11,292	\$ 0.05	
Celebrations - Contractual A7550.400	8,786	7,417	7,417	7,500		7,500	\$ 0.04	
<b>TOTAL CELEBRATIONS</b>	<b>27,383</b>	<b>25,109</b>	<b>25,109</b>	<b>36,792</b>	<b>-</b>	<b>36,792</b>	<b>\$ 0.17</b>	
<b>Total Culture &amp; Recreation</b>	<b>96,694</b>	<b>156,951</b>	<b>134,186</b>	<b>127,061</b>	<b>-</b>	<b>127,061</b>	<b>\$ 0.60</b>	
<b>ZONING</b>								
Salary A8010.100	2,883	5,345	5,345	5,559		5,559	\$ 0.03	
Contractual A8010.400	3,464	5,000	2,749	5,000		5,000	\$ 0.02	
<b>TOTAL ZONING</b>	<b>6,347</b>	<b>10,345</b>	<b>8,094</b>	<b>10,559</b>	<b>-</b>	<b>10,559</b>	<b>\$ 0.05</b>	
<b>PLANNING</b>								
Salary A8020.100	-	-	-	-		-	\$ -	
Contractual/Don't use 2022 A8020.400	-	-	-	-		-	\$ -	
<b>TOTAL PLANNING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	
<b>REFUSE</b>								
Salary A8160.100	127,653	129,561	129,561	146,039		146,039	\$ 0.69	
Equip/Capital A8160.200	21,386	1,940	1,940	4,000		4,000	\$ 0.02	
Contractual A8160.400	12,938	14,060	12,974	16,000		16,000	\$ 0.08	
Resid Tipping Fees A8160.401	38,836	43,097	30,585	45,000		45,000	\$ 0.21	
Comm Tipping Fees A8160.402	36,138	38,903	54,903	35,000		35,000	\$ 0.17	
Equip/Vehicle Repairs A8160.403	16,505	15,000	11,415	12,000		12,000	\$ 0.06	
Dumpsters A8160.404	-	5,000	-	4,000		4,000	\$ 0.02	
<b>TOTAL REFUSE</b>	<b>253,456</b>	<b>247,561</b>	<b>241,378</b>	<b>262,039</b>	<b>-</b>	<b>262,039</b>	<b>\$ 1.24</b>	
<b>RECYCLING</b>								
Salary A8161.100	43,717	47,878	47,878	52,361		52,361	\$ 0.25	



# GENERAL FUND

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ACCOUNT CODE		Actual	BUDGET	Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE
		2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025
Equip/Capital	A8161.200	18,088	-	-	-	-	-	\$ -
Contractual	A8161.400	14,992	16,000	11,725	16,000	-	16,000	\$ 0.08
Equip/Vehicle Repairs	A8161.401	547	1,500	820	1,500	-	1,500	\$ 0.01
<b>TOTAL RECYCLING</b>		<b>77,344</b>	<b>65,378</b>	<b>60,423</b>	<b>69,861</b>	<b>-</b>	<b>69,861</b>	<b>\$ 0.33</b>
<b>STREET CLEANING</b>								
Salary	A8170.100	6,664	9,015	9,015	8,979	-	8,979	\$ 0.04
Salary/Leaf Pick-up	A8170.101	31,048	38,020	38,020	32,256	-	32,256	\$ 0.15
Equip/Capital	A8170.200	-	160,000	160,000	-	-	-	\$ -
Contractual	A8170.400	-	2,000	2,000	2,000	-	2,000	\$ 0.01
Equip/Vehicle Repairs	A8170.401	4,573	6,000	2,410	3,000	-	3,000	\$ 0.01
<b>TOTAL STREET CLEANING</b>		<b>42,285</b>	<b>215,035</b>	<b>211,445</b>	<b>46,235</b>	<b>-</b>	<b>46,235</b>	<b>\$ 0.22</b>
<b>DRAINAGE</b>								
Salary	A8540.100	33,010	8,301	8,301	8,840	-	8,840	\$ 0.04
Equip/Capital	A8540.200	-	-	-	-	-	-	\$ -
Contractual	A8540.400	10,294	6,525	9,525	6,000	-	6,000	\$ 0.03
Contractual (MS Permit NYS)	A8540.401	3,004	3,975	4,139	4,500	-	4,500	\$ 0.02
<b>TOTAL DRAINAGE</b>		<b>46,308</b>	<b>18,801</b>	<b>21,965</b>	<b>19,340</b>	<b>-</b>	<b>19,340</b>	<b>\$ 0.09</b>
<b>SHADE TREES</b>								
Salary	A8560.100	318	1,559	1,559	2,033	-	2,033	\$ 0.01
Equip/Capital	A8560.200	-	-	-	-	-	-	\$ -
Contractual	A8560.400	45,350	46,000	13,430	39,000	-	39,000	\$ 0.19
<b>TOTAL SHADE TREES</b>		<b>45,668</b>	<b>47,559</b>	<b>14,989</b>	<b>41,033</b>	<b>-</b>	<b>41,033</b>	<b>\$ 0.19</b>
<b>Total Home &amp; Community Services</b>		<b>471,408</b>	<b>604,679</b>	<b>558,294</b>	<b>449,067</b>	<b>-</b>	<b>449,067</b>	<b>\$ 2.13</b>
<b>EMPLOYEE BENEFITS</b>								
Retirement	A9010.800	73,443	93,013	93,013	112,125	-	112,125	\$ 0.53
Social Security	A9030.800	55,520	69,543	69,543	74,253	-	74,253	\$ 0.35
Workers Compensation	A9040.800	(8,019)	30,129	30,129	18,096	-	18,096	\$ 0.09
Unemployment Insurance	A9050.800	-	-	-	-	-	-	\$ -
Disability Insurance	A9055.800	3,141	3,665	3,665	3,756	-	3,756	\$ 0.02
Hospital/Medical Insurance	A9060.800	216,791	247,236	247,236	236,793	-	236,793	\$ 1.12
Dental Plan	A9060.801	9,148	16,053	16,053	14,194	-	14,194	\$ 0.07
Accrued Benefits	A9189.801	-	-	-	-	-	-	\$ -
Small Medical Claims PLUS	A9189.802	362	1,394	1,394	1,299	-	1,299	\$ 0.01
CDL/EAP Programs	A9189.803	2,223	1,107	1,107	1,135	-	1,135	\$ 0.01
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>352,609</b>	<b>462,140</b>	<b>462,140</b>	<b>461,651</b>	<b>-</b>	<b>461,651</b>	<b>\$ 2.19</b>
<b>SERIAL BONDS</b>								
Principal	A9710.600	-	-	-	-	-	-	\$ -
Interest	A9710.700	-	-	-	-	-	-	\$ -
<b>TOTAL BONDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>

# GENERAL FUND

Tax Rate		\$ 3.12	\$ 3.18	\$ 3.18	Assessed Value:		\$ 210,559,083	3.2100
ACCOUNT CODE	Actual	BUDGET	Projected	BUDGET O&M	CAP PROJ/MTG	BUDGET Total	TAX RATE	
	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
<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	471,246	163,049	-	-	-	-	\$ -
Other		-	-	-	-	-	-	\$ -
<b>TOTAL INTERFUND TRANSFERS</b>		471,246	163,049	-	-	-	-	\$ -
Prior Year Expense Acct	A9997.900	-	-	-	-	-	-	\$ -
<b>Total Prior Year Expenses</b>		-	-	-	-	-	-	\$ -
<b>TOTAL EXPENSES</b>		2,433,398	2,681,919	2,335,286	2,113,611	376,526	2,490,137	11.83
		2,433,398	2,681,919	2,335,286	2,113,611	376,526	2,490,137	\$ 11.83
		2,433,398	2,681,919	2,335,286	2,113,611	376,526	2,490,137	\$ 11.83
		-	-	-	-	-	-	\$ -
Beginning Fund Balance		2,283,548	2,420,383	2,237,511	2,418,388		2,418,388	\$ 11.49
<b>TOTAL REVENUES &amp; TAXES</b>		2,387,361	2,320,585	2,516,163	2,114,369	122,200	2,236,569	\$ 10.62
<b>TOTAL EXPENSES</b>		2,433,398	2,681,919	2,335,286	2,113,611	376,526	2,490,137	\$ 11.83
<b>CHANGE FROM YEARS OPERATIONS</b>		(46,037)	(361,334)	180,877	758	(254,326)	(253,568)	\$ (1.20)
Adjustments								
RESERVE BALANCE		1,079,326	871,185	1,122,867	1,194,367		1,194,367	
OPERATING BALANCE		1,522,064	2,059,050	1,295,521	1,224,778	-	2,164,820	
<b>Ending Fund Balance</b>		2,237,511	2,930,235	2,418,388	2,419,145		3,359,187	

### SEWER RATE CALCULATION WORKSHEET

		Appropriations				Projected Prior Year End: 2023-2024	
		TOTAL SEWER FUND \$ 1,158,341					
<b>CAPITAL UNITS:</b>				<u>Connections</u>	<u>Rate/Unit</u>		
Sewer Debt Service		\$ 440,901					
Less Transfer from Debt Svc Fund *							
Less Appropriated Fund Balance *		\$ (7,587)					
<b>= Cost Borne by Capital Unit Charge</b>		<b>\$ 433,314</b>		3,027	<b>\$ 143.150</b>	<b>\$ 143.577</b>	
<b>O&amp;M Costs:</b>							
Cost other than Debt		\$ 717,440					
PLUS Budgetary Provision for Reserves		\$ -					
LESS Revenue other than Unit Chgs and *		\$ (99,351)					
LESS Appropriated Fund Balance		\$ (115,000)	33%			345,822	← Unreserved
LESS Appropriated RESERVE		\$ (79,800)	23%			351,472	← Reserved
						697,294	Ending Fund Balance
				<u>M Gallons</u>			
<b>Cost borne by O&amp;M Unit Charge</b>		<b>\$ 423,289</b>		142,487	<b>\$ 2.970</b>	<b>\$ 2.96</b>	
		<b>Average</b>		47	<b>\$ 139.80</b>	<b>\$ 139.55</b>	
<b>ESTIMATED COMBINED SEWER BILL PER HOMEOWNER</b>		<b>\$ 282.95</b>			<b>\$ 283.13</b>	<b>\$ (0.18)</b>	Incr/(Decr)
						-0.1%	

<b>Account Breakdown:</b>		<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	85,837	\$ 254,936	1,840	263,395	\$ 518,331	518,331
G2374.200	Spencerport Schools	5,384	\$ 15,990	89	12,740	\$ 28,730	28,730
G2374.300	Lifetime Assistance	254	\$ 754	4	573	\$ 1,327	1,327
G2374.100	Town of Ogden	51,012	\$ 151,506	1,094	156,606	\$ 308,112	308,112
Total		142,487	423,186	3,027	\$ 433,314	\$ 856,500	\$ 856,500

# SEWER FUND

		Village User Combined Bill					BUDGET Total
		\$ 267	\$ 283	\$ 283			\$ 283
		\$ 2.53	\$ 2.96	\$ 2.96			\$ 2.97
ACCOUNT CODE		ACTUAL	BUDGET	PROJECTED	BUDGET O&M	CAPITAL PROJ	BUDGET Total
		2022-23	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
<b>REVENUES</b>							
Resident O&M Use fee & Capital Charge	G2120	479,134	501,675	501,535	518,331		518,331
Sewer Charges	G2122	-	1,500	-	1,000		1,000
Interest on Sewer Rents	G2128	4,148	2,000	4,146	2,000		2,000
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>\$ 483,282</b>	<b>\$ 505,175</b>	<b>505,681</b>	<b>521,331</b>	<b>-</b>	<b>521,331</b>
Town O&M Use fee & Capital Charges	G2374.100	297,023	309,183	309,186	308,112		308,112
School O&M Use fee & Capital Charge	G2374.200	23,741	28,178	28,178	28,730		28,730
Lifetime O&M Use fee & Capital Charge	G2374.300	1,179	1,296	1,294	1,327		1,327
St Johns	G2374.400	-	-	-	-		-
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>		<b>\$ 321,943</b>	<b>\$ 338,657</b>	<b>338,658</b>	<b>338,169</b>	<b>-</b>	<b>338,169</b>
Interest Earnings	G2401	1,441	1,500	5,199	6,000		6,000
Capital Reserve Interest	G2401.3	3,639	5,507	8,258	4,777		4,777
Equipment Reserve Interest	G2401.4	2,863	4,600	6,978	4,321		4,321
Worker's Comp Reserve interest	G2401.6	213	333	608	551		551
ERS Reserve Interest	G2401.8	541	869	1,251	902		902
Sale of Scrap	G2650	-	-	-	-		-
Sale of Equipment	G2665	-	34,040	34,040	-	79,800	79,800
Refund Prior Year's Expense	G2701	-	-	-	-		-
Miscellaneous Revenue	G2770	-	-	-	-		-
State Aid	G3989	-	-	-	-		-
<b>ALL OTHER</b>		<b>\$ 8,697</b>	<b>\$ 46,849</b>	<b>\$ 56,334</b>	<b>16,551</b>	<b>79,800</b>	<b>96,351</b>
Transfer from Capital or other Fund	G5031	9,507	-	-	-		-
Premiums - Capital Project	G5050	-	-	-	-		-
Interest Earnings - Capital Proj.	G5050	-	-	-	-		-
<b>TOTAL TRANSFERS</b>		<b>\$ 9,507</b>	<b>\$ -</b>	<b>-</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>823,429</b>	<b>890,681</b>	<b>900,673</b>	<b>876,051</b>	<b>79,800</b>	<b>955,851</b>
		\$ 823,429	\$ 890,681	\$ 900,673	\$ 876,051	\$ 79,800	\$ 955,851
<b>INSURANCE</b>							
Public Officials/Bonds	G1910.400	-	-	-	-		-

# SEWER FUND

						BUDGET Total
Village User Combined Bill				\$ 267	\$ 283	\$ 283
				\$ 2.53	\$ 2.96	\$ 2.97
ACCOUNT CODE	ACTUAL 2022-23	BUDGET 2023-2024	PROJECTED 2023-2024	BUDGET O&M 2024-2025	CAPITAL PROJ 2024-2025	BUDGET Total 2024-2025
SMP/Auto/Umbrella	G1910.402	5,846	7,464	7,464	7,937	7,937
Crime	G1910.403		-	-	-	-
<b>TOTAL INSURANCE</b>		<b>\$ 5,846</b>	<b>\$ 7,464</b>	<b>\$ 7,464</b>	<b>7,937</b>	<b>7,937</b>
Land Purchase (Right of Way)		-	-	-	-	-
Taxes on Village Property	G1950.400	1,879	2,000	2,000	2,000	2,000
<b>TAXES/VILLAGE PROPERTY</b>		<b>\$ 1,879</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>2,000</b>
Salary - Vacation & Sick Time	G1989.100	8,630	23,668	23,668	19,637	19,637
Longevity Pay	G1989.101	1,656	1,596	1,509	1,596	1,428
<b>Vacation &amp; Sick Time</b>		<b>\$ 10,286</b>	<b>\$ 25,264</b>	<b>\$ 25,177</b>	<b>21,233</b>	<b>21,065</b>
<b>CONTINGENCY</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
		75,771	84,619	Maximum Contingen	85,591	85,591
<b>GENERAL GOVERNMENT SUPPORT</b>		<b>\$ 18,011</b>	<b>\$ 34,728</b>	<b>\$ 34,641</b>	<b>31,170</b>	<b>31,002</b>
<b>ADMINISTRATION</b>						
Salary	G8110.100	50,221	60,365	60,365	60,311	60,311
Equip/Capital	G8110.200	13,450	14,000	-	12,000	19,392
Contractual	G8110.400	9,725	10,000	10,000	10,000	10,000
Office Supplies	G8110.401	126	650	650	650	650
Administration Engineering	G8110.402	-	-	-	-	-
<b>TOTAL ADMINISTRATION</b>		<b>\$ 73,522</b>	<b>\$ 85,015</b>	<b>\$ 71,015</b>	<b>82,961</b>	<b>90,353</b>
<b>SANITARY SEWER</b>						
Salary	G8120.100	42,363	125,372	125,372	141,453	141,453
Equip/Capital	G8120.200	31,714	211,580	211,580	4,000	299,210
Contractual	G8120.400	39,472	50,000	38,938	48,000	48,000
Safety Program	G8120.404	235	1,500	1,000	2,000	2,000
Sewage Treatment-Contractual	G8130.400					
<b>TOTAL SANITARY SEWER</b>		<b>\$ 113,784</b>	<b>\$ 388,452</b>	<b>\$ 376,890</b>	<b>195,453</b>	<b>490,663</b>
<b>TOTAL HOME &amp; COMMUNITY SERVICES</b>		<b>\$ 187,306</b>	<b>\$ 473,467</b>	<b>\$ 447,905</b>	<b>278,414</b>	<b>581,016</b>
<b>EMPLOYEE BENEFITS</b>						
Retirement	G9010.800	15,301	21,479	17,424	25,615	25,615
Social Security	G9030.800	12,994	16,023	16,023	16,936	16,936
Worker's Compensation	G9040.800	(2,206)	6,958	6,958	4,134	4,134
Unemployment Insurance	G9050.800	-	-	-	-	-
Disability Insurance	G9055.800	654	846	846	858	858

# SEWER FUND

						BUDGET Total	
Village User Combined Bill				\$ 267	\$ 283	\$ 283	
				\$ 2.53	\$ 2.96	\$ 2.97	
ACCOUNT CODE	ACTUAL 2022-23	BUDGET 2023-2024	PROJECTED 2023-2024	BUDGET O&M 2024-2025	CAPITAL PROJ 2024-2025	BUDGET Total 2024-2025	
Hospital/Medical	G9060.800	49,604	57,092	57,092	54,095	54,095	
Dental	G9060.801	2,246	3,690	3,690	3,229	3,229	
Accrued Benefits	G9189.801	-	-	-	-	-	
Small Medical Claims	G9189.802	-	322	322	297	297	
CDL/EAP Programs	G9189.803	-	256	256	259	259	
<b>TOTAL EMPLOYEE BENEFITS</b>		\$ 78,593	\$ 106,666	\$ 102,611	105,422	-	105,422
<b>SERIAL BONDS NYS SRF 50% Subsidy</b>							
EFC-SRF Service Fee 0.25%	G9710.400	5,425	5,425	5,425	3,325	3,325	
Principal	G9710.600	405,000	415,000	415,000	425,000	425,000	
Interest	G9710.700	18,445	15,482	15,482	12,576	12,576	
<b>TOTAL SERIAL BOND PAYMENTS</b>		\$ 428,870	\$ 435,907	\$ 435,907	440,901	-	440,901
<b>TOTAL BAN PAYMENTS</b>		\$ -	\$ -	\$ -	-	-	-
<b>INTERFUND TRANSFERS</b>							
Debt Service Fund	G9950.900	-	-	-	-	-	
Capital Fund	G9950.900	44,927	-	-	-	-	
<b>TOTAL INTERFUND TRANSFERS</b>		\$ 44,927	\$ -	\$ -	-	-	-
<b>TOTAL EXPENSES</b>		\$ 757,707	\$ 1,050,768	\$ 1,021,064	855,907	302,602	1,158,341
		757,707	1,050,768	1,021,064	855,907	302,602	1,158,341
		757,707	1,050,768	1,021,064	855,907	302,602	1,158,341
<b>Beginning Fund Balance</b>		751,964	678,010	817,685	697,294		697,294
<b>TOTAL REVENUES</b>		823,429	890,681	900,673	876,051	79,800	955,851
<b>TOTAL EXPENSES</b>		757,707	1,050,768	1,021,064	855,907	302,602	1,158,341
<b>CHANGE FROM YEAR'S OPERATIONS</b>		65,722	(160,087)	(120,391)	20,144	(222,802)	(202,490)
Adjustments							
RESERVE		329,503	257,918	351,472	362,023		362,023
OPERATING		485,297	260,005	345,822	355,415		132,781
<b>Ending Fund Balance</b>		817,685	517,923	697,294	717,438	(222,802)	494,804

## ELECTRIC FUND

ACCOUNT CODE	Actual	Prior Year		BUDGET	
		2022-23	Budget 2023-24	Proj. 2023-24	Budget 2024-25
KWH SOLD	59,937,639	62,398,818	60,399,916	60,399,916	
<b>REVENUES</b>					
<b>SALES OF ELECTRICITY:</b>					
Residential Sales - Village	E601.000	\$ 1,201,490	1,261,485	1,253,821	1,250,000
Residential Sales - Ogden	E601.100	\$ 575,437	614,664	600,383	614,000
Residential Sales - Parma	E601.200	\$ 80,407	83,735	82,355	85,000
Increase in Assessment PPAC	E601	\$ -	-	\$ -	-
<b>Residential Sales</b>	<b>E601</b>	<b>1,857,334</b>	<b>1,959,884</b>	<b>1,936,559</b>	<b>1,949,000</b>
Commercial Sales - Village	E602.000	251,650	258,258	259,006	260,000
Commercial Sales - Ogden	E602.100	72,440	73,935	77,424	77,000
Commercial Sales - Parma	E602.200	5,511	5,461	5,406	5,561
Late Charges	E602	-	-	-	-
<b>Commercial Sales</b>	<b>E602</b>	<b>329,601</b>	<b>337,654</b>	<b>341,836</b>	<b>342,561</b>
Industrial Sales - Village	E603.000	535,455	554,082	553,180	560,000
Industrial Sales - Ogden	E603.100	93,154	92,640	95,767	96,000
<b>Industrial Sales</b>	<b>E603</b>	<b>628,609</b>	<b>646,722</b>	<b>648,947</b>	<b>656,000</b>
Street Lighting	E604	23,783	24,435	24,105	24,110
Other Sales to Village	E606	22,644	21,625	22,470	23,000
Security Lighting	E610	20,530	20,701	20,834	20,656
<b>Total Sales</b>		<b>\$ 2,882,501</b>	<b>\$ 3,011,021</b>	<b>\$ 2,994,751</b>	<b>3,015,327</b>
Memo: Operating Revenue per KWH		\$ 0.0481	\$ 0.0483	\$ 0.0496	\$ 0.0499
<b>Other Operating Revenues:</b>					
Rent From Property	E621	-	-	-	-
Misc Revenues	E622.0	4,231	5,000	1,256	5,000
Misc Revenues - CES Surcharge	E622.2	313,153	350,000	358,666	375,000
<b>Total other Operating Revenues</b>		<b>\$ 317,384</b>	<b>\$ 355,000</b>	<b>\$ 359,922</b>	<b>380,000</b>
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 3,199,885</b>	<b>\$ 3,366,021</b>	<b>3,354,673</b>	<b>3,395,327</b>
Interest Income	E442.	\$ 938	675	2,733	2,011
Miscl. Non-Operating Revenues	E444	-	-	-	-
		<b>\$ 938</b>	<b>\$ 675</b>	<b>\$ 2,733</b>	<b>2,011</b>
<b>TOTAL REVENUES</b>		<b>\$ 3,200,823</b>	<b>3,366,696</b>	<b>\$ 3,357,406</b>	<b>3,397,338</b>

## ELECTRIC FUND

ACCOUNT CODE	Actual	Prior Year		BUDGET	
	2022-23	Budget 2023-24	Proj. 2023-24	Budget 2024-25	
	\$ 3,200,823	\$ 3,366,696	\$ 3,357,406	\$ 3,397,338	
<b>EXPENSES</b>					
<b>PRODUCTION</b>					
Electricity Purchased - NYMPA	E721.000	721,594	800,000	730,000	750,000
Electricity Purchased - NYPA	E721.100	810,751	850,000	830,138	850,000
CES Surcharge - NYMPA	E721.200	327,489	350,000	358,998	375,000
TCC Charges	E721.300	1,697	75,000	84,720	85,000
<b>TOTAL PRODUCTION</b>	<b>\$ 1,861,531</b>	<b>\$ 2,075,000</b>	<b>\$ 2,003,856</b>	<b>\$ 2,060,000</b>	
Memo: Production cost per KWH	\$ 0.0311	\$ 0.0333	\$ 0.0332	\$ 0.0341	
Repairs/Poles, Towers and Fixtures	E736.000	2,184	3,000	-	3,000
DEPRECIATION Poles/Towers/Fixtures	E738.000	112,455	113,000	116,910	117,600
<b>TOTAL MAINTENANCE POLES, TOWERS, ETC.</b>	<b>\$ 114,639</b>	<b>\$ 116,000</b>	<b>\$ 116,910</b>	<b>\$ 120,600</b>	
<b>DISTRIBUTION</b>					
Distrib Supervision/Eng	E741.100	25,827	15,000	6,846	15,000
Supervision Salaries	E741.101	106,389	110,645	110,645	129,190
<b>Distribution Expense</b>	<b>E741.200</b>	<b>15,388</b>	<b>10,000</b>	<b>11,025</b>	<b>10,000</b>
Distribution Labor	E741.210	5,370	6,000	2,936	6,000
Distribution Supplies	E741.220	165	1,000	340	1,000
Storage Battery Supplies	E741.320	-	1,500	510	1,500
<b>Op. Overhead Distribution MEE</b>	<b>E741.420</b>		<b>75,000</b>		<b>50,000</b>
<b>Op. Overhead Distribution Lines</b>	<b>E741.420</b>	<b>108,303</b>	<b>371,054</b>	<b>273,773</b>	<b>364,033</b>
Op. Underground Dist. Lines	E741.430	28,004	15,000	11,126	15,000
Remove/Reset Transformers	E741.440	3,227	2,500	2,486	2,500
Miscl. Dist. Line Ops.	E741.450	112,972	65,000	38,457	65,000
<b>Meter Supv. &amp; Recor.</b>	<b>E741.510</b>	<b>11,671</b>	<b>15,000</b>	<b>5,100</b>	<b>15,000</b>
Removing & Reset Meters	E741.520	-	6,000	2,694	6,000
<b>Services on Consumers' Premises</b>	<b>E741.600</b>	<b>-</b>	<b>1,000</b>	<b>340</b>	<b>1,000</b>
<b>Repairs to Dist. Structures &amp; Equip.</b>	<b>E742.110</b>	<b>-</b>	<b>2,000</b>	<b>680</b>	<b>2,000</b>
Repairs to SubSta. Equip.	E742.130	2,013	3,000	1,927	3,000
<b>Repairs/OH Dist. Conductors</b>	<b>E742.410</b>	<b>404</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Repairs DC Overhead Conductors</b>	<b>E742.420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Repairs/UG Dist. Conductors</b>	<b>E742.510</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repairs Underground Feeder	E742.520	-	1,000	340	1,000



## ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2022-23	Budget 2023-24	Proj. 2023-24	Budget 2024-25
<b>Repairs to OH Line Transformers</b>	<b>E742.610</b>	-	-	-	-
Repairs Underground Line Trans.	E742.620	-	3,000	1,020	3,000
<b>Repairs to OH Services</b>	<b>E742.710</b>	1,340	1,500	510	1,500
Repairs to Underground Services	E742.720	97	2,000	742	2,000
<b>Test Consumers' Meters</b>	<b>E742.810</b>	2,147	9,000	4,500	9,000
Repair Consumers' Meters	E742.820	175	1,000	340	1,000
DEPRECIATION Dist. Prop.	E743.000	226,889	230,000	230,000	234,000
<b>TOTAL DISTRIBUTION</b>		<b>\$ 650,381</b>	<b>\$ 947,199</b>	<b>\$ 706,337</b>	<b>\$ 937,723</b>
<b>STREET LIGHTING</b>					
<b>Operation Overhead Signal Sys.</b>	<b>E751.200</b>	-	-	-	-
Op. Overhead Street Lights	E751.210	1,098	3,000	1,386	3,000
Op. Underground Street Lights	E751.220	1,794	4,000	3,454	4,000
<b>Repairs Overhead Street Lights</b>	<b>E752.100</b>	1,332	2,000	1,303	2,000
Repairs Underground Street Lights	E752.200	1,294	4,000	1,360	4,000
DEPRECIATION Street Lights	E753.	38,658	39,000	39,000	40,000
<b>TOTAL STREET LIGHTING</b>		<b>\$ 44,176</b>	<b>\$ 52,000</b>	<b>\$ 46,503</b>	<b>\$ 53,000</b>
<b>CONSUMER ACCOUNTING</b>					
<b>Meter Reading</b>	<b>E761.220</b>	18,695	18,900	18,900	18,900
Collecting	E761.230	11,173	12,000	12,000	12,000
Consumer Billing &Acct.	E761.300	33,511	35,000	35,107	36,000
Support Salaries	E761.301	40,054	51,960	51,960	50,116
<b>TOTAL CONSUMER ACCOUNTING</b>		<b>\$ 103,433</b>	<b>\$ 117,860</b>	<b>\$ 117,967</b>	<b>\$ 117,016</b>
<b>SALES</b>					
Jobbing for Village	E772.000	1,965	-	500	500
<b>TOTAL SALES</b>		<b>\$ 1,965</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>GENERAL OFFICE EXPENSE</b>					
Executive Department	E781.100	-	-	-	-
Board Salaries	E781.101	15,490	16,109	16,109	16,754
Treasury and Accounting	E781.200	-	-	-	-
Administrative Salaries	E781.201	68,683	93,324	93,324	111,281
Software & Training	E781.209	-	1,900	-	1,900
Computer Hardware	E781.211	1,829	2,000	-	9,392
Law Department	E781.300	744	2,000	1,205	2,000

## ELECTRIC FUND

	ACCOUNT CODE	Actual	Prior Year		BUDGET
		2022-23	Budget 2023-24	Proj. 2023-24	Budget 2024-25
Other General Office Supplies	E781.500	10,973	12,000	6,888	12,000
Management Service (BST)	E782.000	-	-	-	-
Insurance, Injuries & Damages	E783.100	24,554	25,116	25,116	32,198
Regulatory Comm Expense	E784.000	10,406	11,000	7,000	9,000
Other General Expense Vac./Sick	E785.100	52,759	64,521	64,521	64,661
Training & Education	E785.101	57,270	75,000	50,245	75,000
State Retirement	E785.102	157,403	72,281	157,403	103,910
Social Security	E785.103	49,614	54,130	54,130	68,816
Workers Comp.	E785.104	(4,272)	23,414	23,414	16,770
Disability Insurance	E785.105	2,749	2,848	2,848	3,481
Hospital & Medical Insurance	E785.106	182,315	192,129	192,129	219,442
Medical Reimbursement	E785.107	-	-	-	-
CDL/EAP Programs	E785.108	1,107	860	860	1,051
Small Medical Claims	E785.109	-	1,084	1,084	1,204
Safety/OSHA	E785.110	20,762	40,000	28,149	30,000
Unemployment Insurance	E785.111	-	-	-	-
Post Retirement Change in Liab	E785.112	(139,736)	(300,000)	(150,000)	(300,000)
Dental Plan	E785.113	7,881	12,601	12,601	13,064
Longevity Pay	E785.114	3,053	3,085	3,085	3,673
Miscellaneous General Expense	E785.200	39,976	30,000	33,021	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	-	2,000
Maintenance of Municipal Facilities	E785.204	27,525	20,000	3,793	18,000
Energy Efficiency Programs	E785.205	-	-	-	-
Covid	E785.206	6,390	-	-	-
DEPRECIATION General Property	E788.000	29,039	30,500	29,040	30,500
Misc Expenses Transferred	E792.000	(203,331)	(275,000)	(275,000)	(275,000)
<b>TOTAL ADMINISTRATION/GENERAL</b>		<b>\$ 423,183</b>	<b>\$ 217,902</b>	<b>\$ 383,465</b>	<b>\$ 306,097</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>\$ 3,199,308</b>	<b>\$ 3,525,961</b>	<b>\$ 3,375,538</b>	<b>\$ 3,594,936</b>
<b>DEBT SERVICE</b>					
Interest on Long Term Debt	E451.	-	-	-	-
Misc Interest Deductions	E452.	-	500	4,932	1,200
Interest Deductions Attic Insulation	E452.100	-	-	-	-

## ELECTRIC FUND

ACCOUNT CODE	Actual	Prior Year		BUDGET
	2022-23	Budget 2023-24	Proj. 2023-24	Budget 2024-25
<b>TOTAL DEBT SERVICE</b>	\$ -	\$ 500	\$ 4,932	\$ 1,200
<b>NON-OPERATING EXPENSE</b>				
Real Property Taxes E403.000	39,519	24,000	42,548	43,399
Uncollectible Revenue E404.000	(60)	10,000	6,500	8,000
Misc Non-Operating Expense E449.000	-	-	-	-
Misc. Amortization E456.000	-	-	-	-
Contract Appr/From Income- IEEP E459.000	59,938	70,000	60,951	64,000
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	-	-	-	-
Contract Appropriation of Income - 201 E459.500	11,111			
Mutual Aid Expense E460.000	-	30,000	4,630	10,000
Mutual Aid - Billable E460.100	-	-	-	-
Prior Year Expense Account E9997.900	-		-	\$ -
<b>TOTAL NON-OPERATING EXPENSE</b>	\$ 110,508	\$ 134,000	\$ 114,629	\$ 125,399
<b>TOTAL EXPENSES</b>	\$ 3,309,816	\$ 3,660,461	\$ 3,495,099	\$ 3,721,535
	\$ 3,309,816	\$ 3,660,461	\$ 3,495,099	\$ 3,721,535
<b>SURPLUS (ACCOUNT 281) BEGINNING</b>	\$ 3,131,788	\$ 3,063,208	\$ 3,022,795	\$ 2,885,102
<b>TOTAL REVENUES</b>	\$ 3,200,823	\$ 3,366,696	\$ 3,357,406	\$ 3,397,338
<b>TOTAL EXPENSES</b>	\$ 3,309,816	\$ 3,660,461	\$ 3,495,099	\$ 3,721,535
<b>Change From Year's Operations</b>	\$ (108,993)	\$ (293,765)	\$ (137,693)	\$ (324,197)
<b>Adjustments</b>	\$ -			
<b>SURPLUS (ACCOUNT 281) ENDING</b>	\$ 3,022,795	\$ 2,769,443	\$ 2,885,102	\$ 2,560,905

## 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 05/31/24
	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	07/15/23	NYS EFC	Administrative Fee				\$ 3,325		\$ 3,325		\$ 3,325			
	10/01/23	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 3,368		\$ 3,368		\$ 3,368			
	04/01/22	NYS EFC	Sewer Force Main \$7,566,753	SB	2.44%	08/28/2008 04/01/2028	\$ 434,208	\$ 425,000	\$ 9,208		\$ 434,208		\$ -	\$ 1,330,000
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	\$ -	\$ -	\$ -			\$ -		\$ -
<b>TOTAL DEBT SERVICE</b>							<b>\$ 440,901</b>	<b>\$ 425,000</b>	<b>\$ 15,901</b>	<b>\$ -</b>	<b>\$ 440,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,330,000</b>
							\$ 440,901			\$ -	\$ 437,576	\$ -		
							\$ 440,901			\$ -				
							SB PRINCIPAL		A9710.6	\$ -				
							SB INTEREST		A9710.7	\$ -				
									\$ -					
									\$ -					
									\$ -					
									\$ -					
									\$ -					
									\$ -					
							BAN PRINCIPAL		G9730.6	\$ -				
							BAN INTEREST		G9730.7	\$ -				
							SB ADMIN FEES			\$ 3,325				
							SB PRINCIPAL		G9710.6	\$ 425,000	V9720.600	\$ -		
							SB INTEREST		G9710.7	\$ 12,576				
										E243	\$ -			
										E451	\$ -			
							BAN PRINCIPAL		E243	\$ -				
							BAN INTEREST		E452	\$ -				

SRF Bonds	\$ 440,901.06
Consolidated 2008	\$ -
<b>TOTAL DS</b>	<b>\$ 440,901.06</b>

## RESERVE FUNDS

	ACTUAL 05/31/2023	PROJECTED 05/31/2024	3.50% 2024-2025			ESTIMATED 05/31/2025
			Interest	Trans. IN	Expenses	
General Reserve	\$ 246,848	255,429	8,940	-	-	\$ 264,369
Streets & Pavement	\$ 211,600	216,470	7,576	-	-	\$ 224,046
Computer Reserve	\$ 22,137	22,905	802	-	-	\$ 23,707
GF Equipment Reserve	\$ 309,580	329,622	11,537	32,200	-	\$ 373,359
GF Recycle Reserve	\$ 99,054	102,372	3,583	-	-	\$ 105,955
GF Insurance Fund	\$ 136,757	140,870	4,930	-	-	\$ 145,800
General ERS	\$ 53,350	55,199	1,932	-	-	\$ 57,131
Sewer Reserve	\$ 131,907	136,479	4,777	-	-	\$ 141,256
SF Equipment Reserve	\$ 157,321	173,466	4,321	79,800	79,800	\$ 177,787
Sewer Insurance Fund	\$ 15,365	15,754	551	-	-	\$ 16,305
Sewer ERS	\$ 24,910	25,773	902	-	-	\$ 26,675
Electric Insurance Fund	\$ 55,903	57,361	2,008	-	-	\$ 59,369
Electric Depreciation	\$ 89	92	3	-	-	\$ 95
Totals	\$ 1,464,822	1,531,792	51,862	112,000	79,800	\$ 1,615,854
						\$ 1,615,854

2024-25 Changes to Reserve:

Budgeted: GF Equipment: Add-est sale/trade-in of Truck #15 & #22 \$32,200  
 SF Equipment: use the transfer in from the sale/trade-in of Truck #5, #15 & #22

2023-24 Changes to Reserve:

Budgeted: **GF Equipment:** Use \$24,400 for Truck #1, \$65,000 for Sweeper #14, and \$21,760 for Dump Truck #9 (transfer to Capital)  
 Added: \$7,399 sale of Dump Truck #16, \$11,700 sale of Packer #18  
 Projections-added \$46,160 for sale of equipment  
**SF Equipment** Use \$6,100 for Truck #1, \$65,000 for Sweeper #14 and \$5,440 for Dump Truck #9 (transfer to Capital)  
 Added: \$3,171 sale of Dump Truck #16  
 Projections-added \$34,040 for sale of equipment

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 for a Total of \$144,888  
 GF Equipment Reserve: use \$53k towards Truck #7-6 Wheel Dump Truck  
 SF Equipment Reserve: Use \$44,927 towards Truck #7 -6 Wheel Dump Truck

**MAJOR EQUIPMENT/PROJECT EXPENSE**

	Sponsor		General Fund		Sewer Fund		Electric Fund		Capital Fund		Total
	DH/VB	Total Cost	Account	Amount	Account	Amount	Account	Amount	Account	Amount	
<b>Roads Program:</b>											
Mill and Pave Union St to Cottage St-Paver/Screenman	JB	5,100	A5110.400	5,100							5,100
Mill and Pave Union St to Cottage St-Miller	JB	4,000	A5110.400	4,000							4,000
Mill and Pave Union St to Cottage St-Tackcoat	JB	2,700	A5110.400	2,700							2,700
Mill and Pave Union St to Cottage St-Asphalt 2"	JB	26,500	A5110.402	26,500							26,500
Micro Pave Type II - Glen Cairn Ct (last phase)	JB	9,800	A5110.400	9,800							9,800
Truck #5 10 Wheel Dump Truck w/Plow	JB	243,000	A5110.200	121,500	G8120.200	121,500					243,000
Truck #15 F450 Flatbed w/toolbox	JB	64,000	A5110.200	44,800	G8120.200	19,200					64,000
Truck #22 Loader	JB	309,019	A5110.200	154,510	G8120.200	154,510					309,019
Telephone Upgrades	JS	6,000	A1650.200	2,040	G8110.200	1,980	E0781.211	1,980			6,000
Village Wide Text Messaging services to residents	JS	6,000	A1680.200	2,040	G8110.200	1,980	E0781.211	1,980			6,000
Complete Rebuild of Website:Accessibility, Useability+	JS	10,400	A1680.200	3,536	G8110.200	3,432	E0781.211	3,432			10,400
Replace Defective Rear Lot Distribution Poles-Circuit #12 & Other	OM	100,000					E0358.000	100,000			100,000
IEEP project with MIG to re-insulate commerical customer attics	OM	75,000					E0785.205	75,000			75,000
Block Rear Lot Tree Trimming at various locations within SME fran	OM	50,000					E0741.420	50,000			50,000
	-	911,519		376,526		302,602		232,392		-	911,519
											904,127

**MISCELLANEOUS RELATED REVENUES:**

	Total Revenue		General Fund		Sewer Fund		Electric Fund		Capital Fund		Total
			Account	Amount	Account	Amount	Account	Amount	Account	Amount	
<b>CHIPS</b>	JB	90,000	A3501.000	90,000							90,000
Trade in/Auction Truck #5 2007 Internation Dump Truck	JB	50,000	A2665.000		G2665.000	50,000					50,000
Trade in/Auction Truck #15 2017 Ford F450	JB	6,000	A2665.000	4,200	G2665.000	1,800					6,000
Trade in/Audtion Truck #22 2019 Caterpillar Loader Upgrade	JB	56,000	A2665.000	28,000	G2665.000	28,000					56,000
IEEPAttic insulation	OM	75,000					E0785.205	75,000			75,000
								-			-
Total	-	277,000	-	122,200		79,800		75,000	-	-	277,000

**USE OF RESERVES:**

	Total Reserves		General Fund		Sewer Fund		Electric Fund		Capital Fund		Total
			Amount	Amount	Amount	Amount	Amount	Amount	Amount		
											-
											-
											-
											-
<b>Total Use of Reserves:</b>	-		-		-		-		-		-

**Roads Program Summary:**

	A5110.400	A5110.402	A8540.400	Total	CHIPS
Mill and Pave Union St to Cottage	11,800.00			11,800.00	90,000.00
Mill and Pave Union St to Cottage		26,500.00		26,500.00	
Micro Pave Type II-Glen Cairn	9,800.00			9,800.00	
	21,600.00	26,500.00		48,100.00	90,000.00

Out of Print Range:  
 Village of Spencerport, NY  
 Revised: 02/01/2024

Scenario:			Plan for Calculation													
Description of Work	Unit #	Vehicle Description	YR Last Purch	Trade Life	Fiscal Year End Next Buy	Actual costs			Paid by Fund Split	2022 2023	2024 2025	2026 2027	2028 2029	2028	2029	
						Gross Cost	Trade In	Net Cost								
D.P.W	1	2018 Ford F150/DPW Superintendent*	2018	5	2023	33,735	-	33,735	70/30% GF/SF		61,000				73,200	
D.P.W	5	2007 International Dump Truck	2007	15	2025	205,000	35,000	170,000	100% SF Chas & Body 2024/25 50/50	-	-	243,000				
D.P.W	6	2019 Mack	2019	10	2029	216,000	10,000	206,000	70/30% GF/SF							
D.P.W	7	2013 International 6 Wheel Dump	2013	9	2022	239,635	15,000	224,635	2021/22 100% GF/80/20% GF/SF	239,635						
D.P.W	9	2017 Ford F550 1 Ton Dump	2017	7	2024	62,000	5,000	57,000	70/30% GF/SF		74,400					
Parks	10	2020 Ford F550 1 Ton Dump	2020	6	2026	72,171	22,000	50,171	70/30% GF/SF				80,110			
Sewer	11	Freightline 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				234,000			
Street Clean	14	2007 Freightliner St Sweeper	2007	17	2024	164,976	40,000	124,976	50/50% GF/SF		320,000					
D.P.W	15	Ford F450 reg cab w/ platform body	2017	8	2025	64,000	4,000	60,000	70/30% GF/SF			64,000				
D.P.W	16	2022 Ford F450 w/plow	2023	7	2030	63,125	10,570	52,555	70/30% GF/SF	63,125						
Refuse	18	2023 Internation Garbage Truck/packer	2023	7	2030	263,731	11,170	252,561	100% GF	263,731						
Recycling	19	2020 International Recycler (Grant Program)	2020	10	2030	193,060	7,070	185,990	100% GF							
D.P.W new	21	CASE 4WD backhoe Loader 2020	2020	5	2025	103,346	42,000	61,346	70/30% GF/SF				146,828			
D.P.W	22	2019 Caterpillar Loader Upgrade	2020	5	2025	156,830	142,028	14,802	50/50% GF/SF			309,019				
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							
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				41,480			
D.P.W		2021 BobcatSkid steer	2021	10	2031	56,958	25,500	31,458	70/30% GF/SF							
DPW	Equip	A2131.000	2007						60/40% GF/SF							
DPW	UTV	BobCat UTV	2017		2017	26,000	3,000	23,000								
					<b>Subtotal:</b>	<b>2,585,820</b>	<b>426,538</b>	<b>2,159,282</b>	<b>Subttl General &amp; Sewer:</b>	<b>566,491</b>	<b>455,400</b>	<b>616,019</b>	<b>502,418</b>		<b>73,200</b>	
	1/27	*Unit 1 moves to 27 every 5 years							<b>Truck #7 trade-in/sale</b>			<b>(15,000)</b>				
	12/18	Unit 18 moves to 12 when new packer purchased							<b>Total Forecast Trade In</b>		<b>(21,740)</b>	<b>(192,200)</b>	<b>(81,000)</b>			
									<b>Total Net Cost</b>	<b>566,491</b>	<b>433,660</b>	<b>408,819</b>	<b>421,418</b>		<b>73,200</b>	
Building Inspector	20	2010 Ford Escape Hybrid 4*4	2010	13	2023	29,000	10,000	19,000	100% Electric							
Bldg Insp	20	2019 Mitsubishi Outlander	2018	13	2031	32,017	10,000	22,017	100% Electric							
SME	2	2023 Mitsubishi Outlander	2023	8	2031	44,195	22,098	22,098	100% Electric		44,195					
SME	3	2006 Freightliner Bucket Truck Altec 8/2/06	2006	20	2026	225,000	40,000	185,000	100% Electric				422,649			
SME	33	2015 Hybrid bucket electric truck (purch 7/15/19)	2019	8	2027	100,000	30,000	70,000	100% Electric					100,000		
SME	13	2015 Hybrid bucket truck (NYPA Loan 258,318)	2015	14	2029	261,046	-	261,046	100% Electric						261,046	
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	29	2027	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		75,000					
SME	-	Rear Lot Pole Setter	0	0	2020	75,000	-	75,000	100% Electric							
<b>Total cost for Fiscal Year (all Funds):</b>						<b>3,543,669</b>	<b>526,538</b>	<b>3,017,131</b>		<b>566,491</b>	<b>530,400</b>	<b>616,019</b>	<b>925,067</b>	<b>132,000</b>	<b>-</b>	<b>334,246</b>

## INSURANCE AND BENEFITS ALLOCATION WORKSHEET

POLICY/COVERAGE:				<i>Salary % Distribution By Fund</i>					
	Actual	Act/Fcst	Budget	46.4%		10.6%		43.0%	
	2022-23	2023-24	2024-2025	General		Sewer		Electric	
SMP (Special Multi-Peril)	67,385	64,900	74,880	A1910.402	34,745	G1910.402	7,937	E783.100	32,198
Crime Coverage	-	-	-	A1910.403	-	G1910.403	-	E783.100	-
Public Officials	-	-	-	A1910.400	-	G1910.400	-	E783.100	-
<b>TOTAL</b>	\$ 67,385	\$ 64,900	\$ 74,880	<b>34,745</b>		<b>7,937</b>		<b>32,198</b>	
<b>Employee Benefits Insurance</b>				34,745		7,937		32,198	
Workers Compensation	(14,497)	60,501	39,000	A9040.800	18,096	G9040.800	4,134	E785.104	16,770
Disability Insurance	6,544	7,359	8,095	A9055.800	3,756	G9055.800	858	E785.105	3,481
Unemployment Insurance	-	-	-	A9050.800	-	G9050.800	-	E785.111	-
<b>TOTAL</b>	\$ (7,953)	\$ 67,860	\$ 47,095	<b>21,852</b>		<b>4,992</b>		<b>20,251</b>	
<b>Other Employee Benefits</b>				21,852		4,992		20,251	
Retirement	246,147	267,840	241,650	A9010.800	112,125	G9010.800	25,615	E785.102	103,910
Small Medical Claims	362	2,800	2,800	A9189.802	1,299	G9189.802	297	E785.109	1,204
CDL/EAP Program	3,330	2,223	2,445	A9189.803	1,135	G9189.803	259	E785.108	1,051
<b>TOTAL</b>	\$ 249,839	\$ 272,863	\$ 246,895	<b>114,559</b>		<b>26,171</b>		<b>106,165</b>	

Notes to Retirement:

**Actual**



### 2024-25 Property Tax Cap Calculation

Revision: 02/09/2024

Original Warrant/Levy 2023-2024			
	General Taxes		667,753.99
	General Recycle		61,666.60
	Sewer Residential Capital		258,011.22
	Sewer Residential O&M		243,667.09
	Total Original Warrant		1,231,098.90
	Adjustments to Warrant (See OSC recommendations)	Adj. Includes Exemption Removal	+ 3,435.05
1.	<b>Adjusted Warrant 2023-24</b>		= <b>1,234,533.95</b>
		Excludes Unpaid Refuse	
2.	Add: <b>Total Tax Cap Reserve Amount (Incl Interest Earned) Fr FYE 5/31/2024</b>		+ -
3.	Add: <b>Tax Base Growth Factor</b>	x 100.09%	= 1,235,645.03
4. 5.	Add: <b>Pilots receivable in the 5/31/2023 Fiscal Year</b>		+ 19,355.17
			= 1,255,000.20
	Multiply <b>times levy growth factor (1.00 to 1.02)</b>	x 102.00%	= 1,280,100.20
			= 1,280,100.20
Subtract:	<b>Pilots receivable in the Fiscal Year 5/31/2025</b>		- 11,863.00
	<b>Total Levy Limit before Adjustments/Exclusions</b>		= 1,268,237.20
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 2023-24 taxes levied:	61,726.70	
	Expenses from Tort Actions expected in 2023-24	-	
	<u>Calculate Carry Over</u>		
	OSC-Approved Tax Cap for 2023-24	1,253,034.52	
	A) 1.5% of Cap	18,795.52	
	B) Unused Levy 2023-24:CAP Less Adjusted Warrant	18,500.57	
7.	Calc: <b>Available Carry Over from FYE 5/31/23 (Lesser of A or B Above)</b>		+ 18,500.57
	Add: tax levy necessary to pay for additional pension costs due to increases in the average actuarial/normal contribution rate of pension funds over 2 percentage points (calc below):		+ 1,544.71
9.	Add/Subtr: Transfer of Local Government Functions as determined by OSC		+ -
<b>TAX LEVY LIMIT, adj. for Transfers, plus Exclusions</b>			= <b>1,288,282.48</b>

104.35375%

**2024-2025**

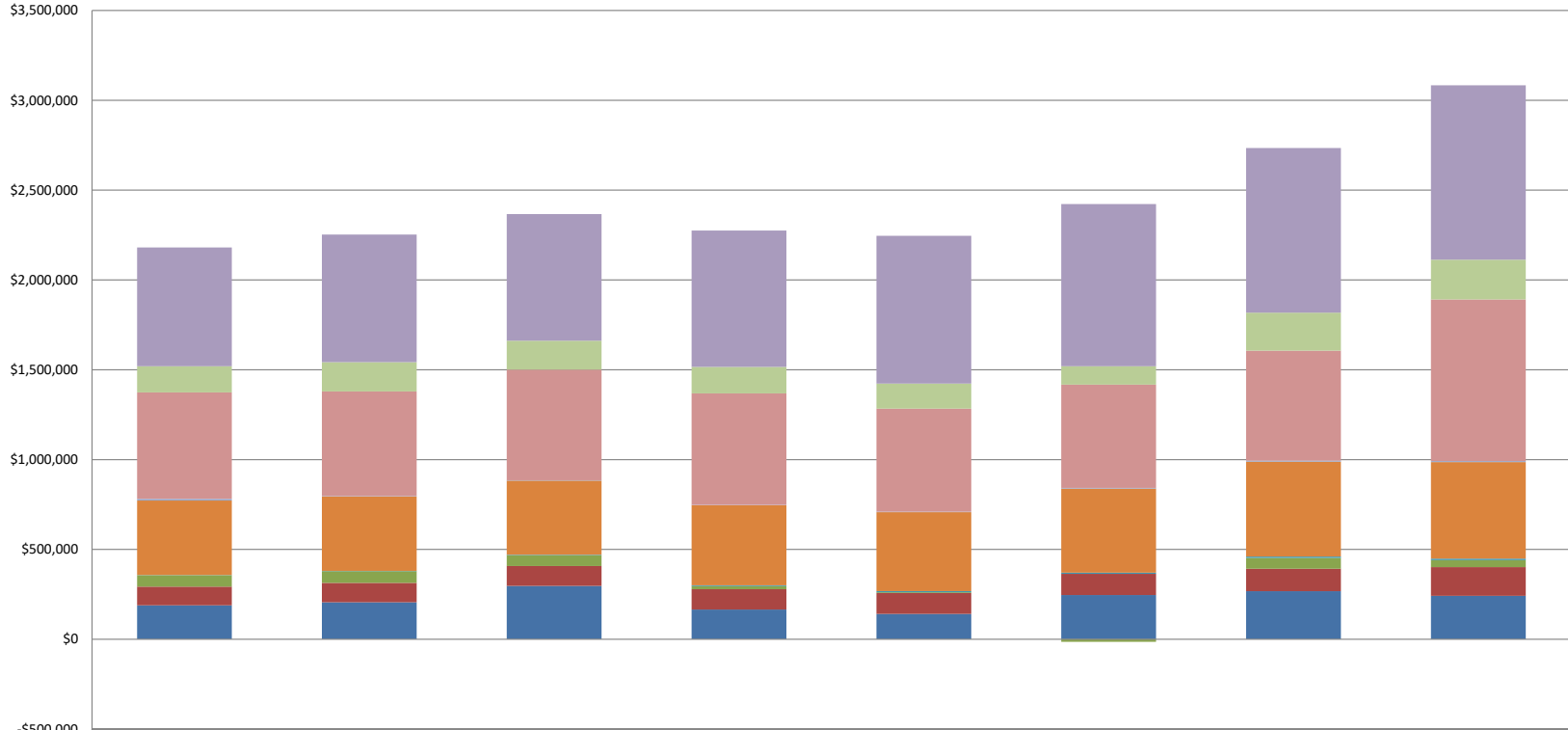
General Taxes		675,895.00
General Recycle		66,060.00
Sewer Residential Capital		263,395.00
Sewer Residential O&M		254,936.00
<b>Estimated Total Warrant</b>		<b>1,260,286.00</b>
PILOT		11,863.00
Total Warrant + PILOT		1,272,149.00
<b>Levy + PILOT 2024-25</b>	<b>Est</b>	<b>1,272,149.00</b>
<b>Levy + PILOT 2023-24</b>	<b>Act</b>	<b>1,253,889.12</b>
Overall increase vs prior year levy in \$		18,259.88
Overall increase vs prior year levy in %		1.48%
On same assessment base:		209,985,409
Tax Rate 2024-25		5.97
Tax Rate 2023-24		6.06
Increase %		1.46%

Retirement Exclusion Calculation:

NYSLRS projected Salary base 2024-25		1,544,708.00
Pension contributions due to increases in the statewide contribution rate over 2 percentage points (eg: 2.6% - 2% = 0.6%) Current year - 0%	x	0.10%
<b>Exclusion allowed</b>		1,544.71

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

### Salaries and Benefits



	\$2,181,079 Actual 2017-18	\$2,252,718 Actual 2018-19	\$2,366,570 Actual 2019-20	2,275,071 Actual 2020-21	2,245,853 Actual 2021-22	\$2,408,011 Actual 2022-23	\$2,734,395 Actual/Forecast 2023-2024	\$3,083,401 Budget 2024-2025
General Fund	\$661,094	\$710,616	\$704,960	759,418	822,576	\$902,607	\$916,792	\$970,602
Sewer Fund	\$145,873	\$162,809	\$160,513	147,062	139,764	\$102,870	\$211,001	\$221,401
Electric Fund	\$592,928	\$582,240	\$616,034	620,817	573,446	\$574,535	\$612,470	\$899,586
CDL/EAP & Misc	\$8,805	\$2,372	\$1,687	2,021	2,546	\$3,692	\$5,023	\$5,245
Hospital/Medical	\$414,783	\$414,262	\$412,694	445,491	439,195	\$467,985	\$528,801	\$537,817
Disability Insurance	\$614	\$1,486	\$2,409	4,165	6,691	\$6,544	\$7,359	\$8,095
Unemployment Insurance	\$0	\$0	\$0	-	-	\$0	\$0	\$0
Workers Compensation	\$64,169	\$65,077	\$60,869	17,330	4,493	-\$14,497	\$60,501	\$39,000
Social Security	\$103,884	\$108,190	\$110,268	113,173	116,119	\$118,128	\$124,608	\$160,005
State Retirement	\$188,929	\$205,666	\$297,136	165,594	141,023	\$246,147	\$267,840	\$241,650