

Village of Massena  
General Fund  
Adopted Budget  
2016-2017

4/27/2016  
11:53 AM

Acct. No.	Acct. Name	2015 - 2016	2016 - 2017	Net	% Inc
		Adopted Budget	Adopted Budget	Change	(Dec)
100.1001	Real Estate Taxes	\$ 5,563,845	\$ 5,563,845	(0)	0.00%
100.1080	Fed. Pymnts. in Lieu-Seaway	963	993	30	3.1%
	-Massena Housing Authority	41,180	42,680	1,500	3.6%
100.1081	Other Pymnts. in Lieu	71,593	65,892	(5,701)	-8.0%
100.1090	Int. & Pen. on RPT	81,000	79,000	(2,000)	-2.5%
100.1120	Sales Tax	1,694,450	1,644,450	(50,000)	-3.0%
100.1130	Gross Receipts Tax 1	55,000	53,000	(2,000)	-3.6%
100.1130.000-921-10	Gross Receipts Tax 2	150,000	145,000	(5,000)	-3.3%
100.1130.000-921-20	Gross Receipts Tax 3	4,500	4,500	-	0.0%
100.1130.000-921-30	Gross Receipts Tax 4	9,500	9,000	(500)	-5.3%
100.1230	Treasurer Fees	450	450	-	0.0%
100.1255	Clerk Fees	100	100	-	0.0%
100.1520	Police Dept. Fees	100	250	150	150.0%
100.1540	Fire Inspection Fees	16,000	16,000	-	0.0%
100.1560	Public Safety Fees	17,000	17,000	-	0.0%
100.1589	Pubic Safety - Code Violation Fees	-	16,000	16,000	
100.1710	Public Works Services	50,000	40,000	(10,000)	-20.0%
100.1989	Other Revenues	107,000	107,000	-	0.0%
100.2144	Water Service Charges-Pools	250	-	(250)	-100.0%
100.2260	Public Safety Services, Task Force	1,800	-	(1,800)	-100.0%
100.2261	Public Safety Services, TSA	-	-	-	0.0%
100.2261.001	Public Safety Services, Court Off	2,200	2,000	(200)	-9.1%
100.2262	Fire Protection Services	89,368	90,079	711	0.8%
100.2263	Bldg. & Code Enf. Services	42,000	42,000	-	0.0%
100.2302	Snow Removal Services	70,000	70,000	-	0.0%
100.2401	Interest Earnings	1,500	1,300	(200)	-13.3%
100.2402	Interest Earnings, Reserves	100	50	(50)	-50.0%
100.2450	Commissions	-	-	-	
100.2501	Business Licenses	1,000	1,000	-	0.0%
100.2540	Bingo Fees	2,500	2,500	-	0.0%
100.2610	Fines-Fees-Fort. Bail	47,000	50,000	3,000	6.4%
100.2625	Fort. Of Crime Proceeds	-	-	-	
100.2650	Sale of Scrap	250	250	-	0.0%
100.2655	Minor Sales	1,000	1,000	-	0.0%
100.2660	Sale of Land	-	-	-	
100.2665	Sale of Equipment	2,500	500	(2,000)	-80.0%
100.2680	Insurance Recoveries	-	-	-	0.0%
100.2700	Reimb. Of Medicare Part D	-	-	-	
100.2701	Ref. of Approp. Exp.	-	-	-	
100.2705	Gifts and Donations	7,000	21,000	14,000	200.0%
100.2709.000	Emp. Contributions - Health (Active)	38,870	36,166	(2,704)	-7.0%
100.2709.000-000-10	Emp. Contributions - Health (Retiree)	2,236	3,588	1,352	60.5%
100.2709.000-000-20	Emp. Contributions - Vision (Retiree)	2,043	2,045	2	0.1%
100.2770	Rental Income	35,939	40,137	4,198	11.7%
100.2816	Interfund Rev. - Water	43,097	43,097	-	0.0%
100.2817	Interfund Rev. - Comm. Ctr.	12,000	12,000	-	0.0%
100.2818	Interfund Rev. - Sewer	43,097	43,097	-	0.0%
100.2819	Interfund Rev. - Rec.	40,720	40,720	-	0.0%
100.2820	Interfund Rev. - Refuse	40,957	40,957	-	0.0%
100.3001	State Aid - Per Capita	132,671	132,671	-	0.0%
100.3005	State Aid Mortgage Tax	31,000	31,000	-	0.0%
100.3389	State Aid - Crim. Just.	38,504	20,000	(18,504)	0.0%
100.3501	Consolidated Hghwy (CHIPs)	220,810	220,810	-	0.0%
100.3589	State Aid - Multimodal Grant	-	-	-	
100.3820	State Aid - Recreation	450	-	(450)	100.0%

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4/27/2016  
11:53 AM

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100.3989	State Aid - Home/Comm.			-	
100.4001	Federal Aid		14,000	14,000	
100.5031	Interfund Transfers	30,000	30,000	-	0.0%
100.5060	Other Financing Sources			-	
100.5720	Statutory Bond Proceeds			-	
	<b>Total Revenues</b>	<b>8,843,542</b>	<b>8,797,126</b>	<b>(46,416)</b>	<b>-0.5%</b>
Expenses	Expenses	2015 - 2016 Adopted Budget	2016 - 2017 Adopted Budget	Net Change	% Inc (Dec)
100.1010.100	Board - PS	24,000	24,000	-	0.0%
100.1010.200	Board - Eq.	-	-	-	
100.1010.400	Board - Cont.	1,000	1,000	-	0.0%
100.1110.100	Court - PS	65,822	67,936	2,114	3.2%
100.1110.200	Court - Eq.	-	-	-	
100.1110.400	Court - Cont.	11,000	13,000	2,000	18.2%
100.1210.100	Mayor - PS	17,000	17,000	-	0.0%
100.1210.200	Mayor - Eq.	-	-	-	
100.1210.400	Mayor - Cont.	4,500	5,000	500	11.1%
100.1320.400	Ind. Auditing - Cont.	11,297	11,297	-	0.0%
100.1325.100	Treas. - PS	45,460	58,292	12,832	28.2%
100.1325.200	Treas. - Eq.	1,540	1,403	(137)	-8.9%
100.1325.400	Treas. - Cont.	6,000	4,876	(1,124)	-18.7%
100.1330.100	Tax Collection - PS	1,000	1,000	-	0.0%
100.1330.400	Tax Collection - Cont.	8,200	8,200	-	0.0%
100.1410.100	Clerk - PS	24,750	26,998	2,248	9.1%
100.1410.200	Clerk - Eq.	1,100	3,108	2,008	182.5%
100.1410.400	Clerk - Cont.	6,897	5,192	(1,705)	-24.7%
100.1420.100	Law - PS	-	-	-	
100.1420.400	Law - Cont.	34,000	25,000	(9,000)	-26.5%
100.1430.100	Personnel - PS	-	-	-	
100.1430.200	Personnel - Equip.	-	-	-	
100.1430.400	Personnel - Cont.	4,580	4,580	-	
100.1440.100	Engineer - PS	32,337	35,499	3,162	9.8%
100.1440.400	Engineer - Cont.	-	200	200	
100.1460.100	Records Management-PS	15,152	19,136	3,984	26.3%
100.1460.200	Records Management-Eq.	-	-	-	
100.1460.400	Records Management-Cont.	5,000	5,710	710	14.2%
100.1620.400	Buildings - Cont.	36,155	36,824	669	1.9%
100.1640.100	Central Garage - PS	180,000	190,564	10,564	5.9%
100.1640.200	Central Garage - Eq.	650	1,000	350	53.8%
100.1640.400	Central Garage - Cont.	330,000	330,000	-	0.0%
100.1650.200	Central Communications - Eq.	-	7,300	7,300	
100.1670.200	Central Printing & Mailing - Eq.	-	-	-	
100.1680.200	Central Data Processing - Eq.	10,000	17,500	7,500	75.0%
100.1680.400	Central Data Processing - Cont.	15,000	11,000	(4,000)	-26.7%
100.1910.400	Unallocated Insurance	97,557	99,716	2,159	2.2%
100.1920.400	Municipal Dues	5,024	5,024	-	0.0%
100.1930.400	Claims & Refunds	5,000	5,000	-	0.0%
100.1940.200	Purchase of Land	-	8,250	8,250	
100.1989.400	Mass. Econ. Dev. Cncl.	-	15,000	15,000	
100.1990.400	Contingent Acct.	60,000	80,000	20,000	33.3%
100.2989.400	Other Educ. - DARE Prog	-	-	-	
100.3120.100	Police - PS	1,872,679	1,569,080	(303,599)	-16.2%
100.3120.200	Police - Eq.	85,508	104,882	19,374	22.7%

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4/27/2016  
11:53 AM

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100.3120.210	Police - Drug Eq.				
100.3120.400	Police - Cont.	156,512	160,000	3,488	2.2%
100.3120.410	Police - Drug Cont.			-	
100.3150.400	Jail - Cont.	1,000	1,000	-	0.0%
100.3410.100	Fire - PS	543,670	478,103	(65,567)	-12.1%
100.3410.200	Fire - Eq.	14,095	14,095	-	0.0%
100.3410.400	Fire - Cont.	80,245	83,745	3,500	4.4%
100.3510.400	Control of Animals - Cont.	500	840	340	68.0%
100.3989.100	Bldg. & Fire Code - PS	35,022	35,772	750	2.1%
100.3989.200	Bldg. & Fire Code - Eq.	4,000	16,500	12,500	4000.0%
100.3989.400	Bldg. & Fire Code - Cont.	12,250	16,038	3,788	30.9%
100.3989.410	Bldg & Fire Code - Violations - Cont.	-	13,000	13,000	
100.4020.400	Registrar - Cont.	400	-	(400)	-100.0%
100.5010.100	Street Ad. - PS	34,339	35,370	1,031	3.0%
100.5010.200	Street Ad. - Eq.	500	2,000	1,500	300.0%
100.5010.400	Street Ad. - Cont.	12,000	12,000	-	0.0%
100.5110.100	Street Maint. - PS	232,700	239,681	6,981	3.0%
100.5110.200	Street Maint. - Eq.	2,350	167	(2,183)	2350.0%
100.5110.400	Street Maint. - Cont.	82,000	85,000	3,000	3.7%
100.5112.100	Road Const. - PS	173,394	176,862	3,468	2.0%
100.5112.200	Road Const. - Eq.	7,525	38,395	30,870	410.2%
100.5112.400	Road Const. - Cont.	220,811	252,374	31,563	14.3%
100.5142.100	Snow Removal - PS	327,300	333,846	6,546	2.0%
100.5142.200	Snow Removal - Eq.	-	86,766	86,766	
100.5142.400	Snow Removal - Cont.	150,000	113,000	(37,000)	-24.7%
100.5182.400	Street Lighting - Cont.	150,000	152,000	2,000	1.3%
100.6410.400	Publicity - Cont.	15,000	20,000	5,000	33.3%
100.6772.400	Prog. for Aging - Cont.	2,550	2,550	-	0.0%
100.6789.400	Economic Development - Grant Writing	45,000	25,000	(20,000)	-44.4%
100.6789.410	Economic Development - Planning	-	10,000	10,000	
100.6789.420	Economic Development - Comm Dev	-	25,000	25,000	
100.7110.100	Parks - PS	53,600	54,672	1,072	2.0%
100.7110.200	Parks - Eq.	400	17,000	16,600	400.0%
100.7110.400	Parks - Cont.	7,500	4,000	(3,500)	-46.7%
100.7140.400	Playgrnds. & Rec. - Cont.			-	
100.8010.400	Zoning - Cont.	600	800	200	33.3%
100.8020.400	Planning - Cont.	600	600	-	0.0%
100.8030.400	Research	300	300	-	0.0%
100.8140.100	Storm Sewers - PS	17,500	18,000	500	2.9%
100.8140.400	Storm Sewers - Cont.	19,000	20,000	1,000	5.3%
100.8170.100	Street Cleaning - PS	30,075	30,677	602	2.0%
100.8170.200	Street Cleaning - Eq.	-	-	-	
100.8170.400	Street Cleaning - Cont.	3,000	3,000	-	0.0%
100.8510.400	Comm. Beautification-Cont.			-	
100.8560.100	Shade Trees - PS	9,738	9,933	195	2.0%
100.8560.400	Shade Trees - Cont.	6,000	6,000	-	0.0%
100.9010.800	State Retirement	255,217	223,489	(31,728)	-12.4%
100.9015.800	Police & Fire Retirement	502,745	495,472	(7,273)	-1.4%
100.9030.800	Social Security	285,769	261,815	(23,953)	-8.4%
100.9040.800	Workers' Compensation	125,779	114,076	(11,703)	-9.3%
100.9045.800	Life Insurance	-	3,043	3,043	
100.9050.800	Unemployment Ins.	1,219	1,214	(5)	-0.4%
100.9060.800	Health Insurance	1,919,831	2,097,130	177,299	9.2%
100.9060.800-010-00	Health Insurance - MERP	15,000	15,000	-	0.0%
100.9089.801	Comp. Abs. - Vac. Exp.			-	

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4/27/2016  
11:53 AM

Acct. No.	Acct. Name	2015 - 2016 Adopted Budget	2016 - 2017 Adopted Budget	Net Change	% Inc (Dec)
100.9089.802	Comp. Abs. - Sick Time		-	-	
100.9526.400	Transfer to Jt. Rec.	304,248	327,359	23,111	7.6%
100.9527.400	Transfer to Spec. Grants Fnd.	5,500	14,000	8,500	5500.0%
100.9550.900	Cap. Proj. Fire Apparatus	30,000	30,000	-	0.0%
100.9710.600	Serial Bonds-Principal	85,000	40,000	(45,000)	-150.0%
100.9710.700	Serial Bonds-Interest	56,157	53,420	(2,737)	-3.2%
100.9720.600	Stat. Installment Bond-Prin.	66,561	-	(66,561)	-118.5%
100.9720.700	Stat. Installment Bond-Int.	1,332	-	(1,332)	-2.0%
100.9785.600	Installment Purchase - Prin.	37,858	38,860	1,002	75.2%
100.9785.700	Installment Purchase - Int.	11,303	10,301	(1,002)	-2.6%
100.9730.600	BAN - Prin.		-	-	
100.9730.700	BAN - Int.		-	-	
100.9950.900-107-00	Trans. To Broadband Cap. Fund		8,000	8,000	
100.9950.900-165-00	Trans. to Trail/Footbridge Cap. Fund	-	90,000	90,000	
100.9950.900	Trans. to Other Funds	-	-	-	
100.9950.900-800-10	Trans. to DPW Strct. Fund-O&M	2,500	2,500	-	0.0%
100.9950.900-800-20	Trans. to DPW Strct. Fund-Cold Stor.	-	-	-	
100.9950.900-800-30	Trans. to DPW Strct. Fund-Salt Stor.	-	-	-	
100.9950.900-800-40	Trans. to DPW Strct. Fund-Misc.	-	-	-	
	<b>Total Expenditures</b>	<b>9,175,703</b>	<b>9,239,332</b>	<b>63,629</b>	<b>0.7%</b>
	<b>Revenue Summary</b>				
	Real Prop. Tax	5,563,845	5,563,845	(0)	0.0%
	Real Prop. Tax Items	194,736	188,565	(6,171)	-3.2%
	Non-Prop. Tax Items	1,913,450	1,855,950	(57,500)	-3.0%
	Dept. Income	190,900	196,800	5,900	3.1%
a	Intergovernmental Charges	205,368	204,079	(1,289)	-0.6%
b	Use of Money & Property	1,600	1,350	(250)	-15.6%
c	Licenses & Permits	3,500	3,500	-	0.0%
d	Fines & Forfeitures	47,000	50,000	3,000	6.4%
e	Sale of Prop. & Comp.	3,750	1,750	(2,000)	-53.3%
f	Misc. Local Sources	86,088	102,936	16,848	19.6%
g	Interfund Revs.	179,871	179,871	-	0.0%
	State Aid	423,435	404,481	(18,954)	-4.5%
	Federal Aid	-	14,000	14,000	
	Interfund Transfers	30,000	30,000	-	0.0%
	Bond Proceeds	-	-	-	
	<b>Total</b>	<b>8,843,542</b>	<b>8,797,126</b>	<b>(46,416)</b>	<b>-0.5%</b>
	Other Local Revenue (a-g)	527,177	543,486	16,309	3.1%
	<b>Expense Summary</b>				
	General Govt.	1,060,021	1,130,605	70,584	6.7%
	Education	-	-	-	
	Public Safety	2,805,481	2,493,055	(312,426)	-11.1%
	Health	400	-	(400)	-100.0%
	Transportation	1,392,919	1,527,461	134,542	9.7%
	Community Devel.	62,550	97,550	35,000	56.0%
	Parks & Rec.	365,748	403,031	37,283	10.2%
	Home & Community	86,813	89,310	2,497	2.9%
	Employee Benefits	3,105,560	3,211,239	105,680	3.4%
	Debt Service	258,211	142,581	(115,630)	-44.8%
	Transfer to Other Funds	38,000	144,500	106,500	280.3%
		<b>9,175,703</b>	<b>9,239,332</b>	<b>63,629</b>	<b>0.7%</b>



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5/6/2016  
11:46 AM

Tax Rate Calculations (Adopted Budget)	2016 - 2017 Adopted Budget		
	Town of Massena	Town of Louisville	Town of Norfolk
Assessed Value	444,215,290	29,371,414	212,700
Txbl Assd Val (TAV)	330,431,858	26,681,695	35,500
Equalization Rate	1	0.91	0.82
Full Value	330,431,858	29,320,544	43,293
% of TAV	0.918387471	0.081492203	0.000120326
Levy	\$ 5,563,845	\$ 5,563,845	\$ 5,563,845
Share of Levy	5,109,765.17	453,409.96	669.47
Txbl Assd Val (TAV)	330,431,858	26,681,695	35,500
Tax Rate - 2016/17	15.463900	16.993297	18.858310
2015/16 Rate	15.414401	16.056667	18.79805
% increase(decrease)	0.321%	5.833%	0.321%
Amount increase	0.049499	0.936630	0.060260

Village of Massena  
 Refuse Fund  
 Adopted Budget  
 2016-2017

4/27/2016  
 12:02 PM

G/L Acct. #		2015-16	2016-17	Increase (Decrease)	% Inc (Dec)
		Adopted Budget	Adopted Budget		
	<b>Revenues</b>				
175.2011.000	Departmental Income	100	100	-	0%
175.2130.000	Refuse & Garbage Fees	1,112,765	1,112,765	-	0%
175.2148.000	Interest & Penalties	25,000	25,000	-	0%
175.2300.000	County Grant	-	-	-	
175.2401.000	Interest Earnings	-	-	-	
175.2402.000	Interest Earnings, Reserves	-	-	-	
175.2655.000	Minor Sales	-	-	-	
175.2701.000	Ref. Of Approp. Exp.	-	-	-	
175.2709.000	Emp Contr - Health (Active)	3,637.00	3,637.00	-	0%
175.2709.000-000-10	Emp Contr - Health (Retiree)	-	-	-	
175.2709.000.000-20	Emp Cont. - Vision (Retiree)	-	-	-	
175.3910.000	State Aid - NYS DEC	-	42,000.00	42,000	
175.5031.000	Interfund Transfer	-	-	-	
175.5060.000	Other Financing Sources	-	-	-	
	<b>Total Estimated Revenues</b>	<b>1,141,502</b>	<b>1,183,502</b>	<b>42,000</b>	<b>4%</b>
	<b>Expenses</b>				
175.1420.400	Law - Cont.	-	5,000	5,000	
175.1430.400	Personnel - Cont.	1,434	1,434	-	0%
175.1650.200	Central Communications - Eq.	-	250	250	
175.1680.200	Central Data Proc. - Eq.	-	12,500	12,500	
175.1680.400	Central Data Proc. - Cont.	12,000	1,300	(10,700)	-89%
175.1910.400	Unallocated Insurance	5,300	5,500	200	4%
175.1930.400	Refund of Refuse Charges	-	-	-	
175.1940.200	Purchase of Property	-	8,250	8,250	
175.1990.400	Contingency	17,300	11,733	(5,567)	-32%
175.6789.400	Econ Dev - Grant Writing	-	5,000	5,000	
175.8160.100	W&R - PS	364,672	365,635	963	0%
175.8160.200	W&R - Eq.	1,550	36,218	34,668	2237%
175.8160.200	W&R - Eq. (recycle containers)	-	84,000	84,000	
175.8160.400	W&R - Cont.	123,075	126,767	3,692	3%
175.8160.500	W&R - Tipping Fees	429,680	404,000	(25,680)	-6%
175.8160.600	W&R - Capital Acct.	-	-	-	
175.9010.800	State Retirement	52,705	48,207	(4,498)	-9%
175.9030.800	Social Security	27,897	27,971	74	0%
175.9040.800	Compensation	6,866	9,572	2,706	39%
175.9045.800	Life Insurance	-	216	216	
175.9050.800	Unemployment	200	147	(53)	-27%
175.9060.800	Health Insurance	135,814	143,824	8,010	6%
175.9089.801	Comp. Abs. - Vac. Exp.	-	-	-	
175.9089.802	Comp. Abs. - Sick Exp.	-	-	-	
175.9550.600	Interfund Trans - DPW Struct.	-	-	-	
175.9550.901	Interfund Trans - Storage Bldg.	-	-	-	
175.9720.600	SIB - Prin.	-	-	-	
175.9720.700	SIB - Int.	-	-	-	
175.9902.900	Trans. to Risk Retention	-	-	-	
175.9950.900-800-10	Trans. to DPW Str. - O&M	2,500	2,500	-	0%
175.9950.900-800-20	Trans. to DPW Str. - Cold Stor.	-	-	-	
175.9950.900-800-30	Trans. to DPW Str. - Salt Stor.	-	-	-	
175.9950.900-800-40	Trans. to DPW Str. - Misc.	-	-	-	
175.9950.900	Trans. to Other Funds	-	-	-	
	<b>Total Estimated Expenses</b>	<b>1,180,993</b>	<b>1,300,024</b>	<b>119,031</b>	<b>10%</b>
	<b>Fund Balance Generated (Used)</b>		<b>(116,522)</b>		

Village of Massena  
Water Fund  
Adopted Budget  
2016-2017

4/27/2016  
12:08 PM

G/L Acct. #	Acct. Name	2015-16	2016-17	Increase (Decrease)	% Inc (Dec)
		Adopted Budget	Revised Budget		
	<b>Revenues</b>				
300.1030.000	Special Assessments - WTP	270,000	270,000	-	0%
300.1030.001	Special Assessments - Maple St	95,000	95,000	-	0%
300.2140.000	Metered Sales	905,000	1,146,635	241,635	27%
300.2140.001	Metered Sales - East Massena	265,500	336,389	70,889	27%
300.2140.002	Metered Sales - Other Town	25,000	31,675	6,675	27%
300.2140.003	Metered Sales - Town(East)	4,000	5,068	1,068	27%
300.2140.004	Metered Sales - Louisville	-	-	-	
300.2143.000	Unmetered Sales	200	200	-	0%
300.2143.001	Non-metered Water - E. Mass.	700	700	-	0%
300.2144.000	Water Service	-	-	-	
300.2144.001	Water Service - Town	15,000	15,000	-	0%
300.2148.000	Interest & Penalties	20,000	20,000	-	0%
300.2148.001	Int. & Pen. - East Massena	3,000	3,000	-	0%
300.2148.002	Int. & Pen. - Other Town	800	800	-	0%
300.2148.003	Int. & Pen. - Town (East)	-	-	-	
300.2401.000	Interest Earnings	200	200	-	0%
300.2402.000	Interest Earnings, Reserves	-	-	-	
300.2655.000	Minor Sales	-	-	-	
300.2680.000	Insurance Recoveries	-	-	-	
300.2701.000	Ref. of Approp. Exp.	-	-	-	
300.2709.000	Emp Contr - Health (Active)	5,259	5,259	-	0%
300.2709.000-000-10	Emp Contr - Health (Retiree)	-	-	-	0%
300.2709.000-000-20	Emp Contr - Vision (Retiree)	584	584	-	0%
300.2818.000	Interfund Revenue - Sewer	-	-	-	
300.5031.000	Interfund Transfer	-	-	-	
300.5060.000	Other Revenue Sources	-	-	-	
	<b>Total Estimated Revenues</b>	<b>1,610,243</b>	<b>1,930,510</b>	<b>320,267</b>	<b>20%</b>
	<b>Expenses</b>				
300.1375.400	Credit Card Fees	-	4,000	4,000	
300.1420.400	Law - Cont.	-	10,000	10,000	
300.1430.400	Personnel - Cont.	1,523	1,523	-	0%
300.1650.200	Central Communication Sys - Eq.	-	1,200	1,200	
300.1670.200	Central Printing & Mailing - Eq.	-	-	-	
300.1670.400	Central Printing & Mailing - Cont.	-	-	-	
300.1680.200	Central Data Proc - Eq.	12,000	12,500	500	4%
300.1680.400	Central Data Proc - Cont.	-	5,700	5,700	
300.1910.400	Unallocated Ins.	13,500	13,500	-	0%
300.1930.400	Refunds	-	-	-	
300.1940.200	Purchase of Land	-	8,250	8,250	
300.1990.400	Contingency	18,938	23,733	4,795	25%
300.6789.400	Econ Dev - Grant Writing	-	7,500	7,500	0%
300.8310.100	Water Fund Admin. - PS	106,838	109,329	2,491	2%
300.8310.200	Water Fund Admin. - Eq.	5,000	6,500	1,500	30%
300.8310.400	Water Fund Admin. - Cont.	16,800	16,800	-	0%
300.8330.100	Purification - PS	112,429	140,919	28,490	25%
300.8330.200	Purification - Eq.	10,000	10,000	-	0%
300.8330.400	Purification - Cont.	168,000	185,000	17,000	10%
300.8340.100	Trans. & Dist. - PS	410,168	381,430	(28,738)	-7%
300.8340.200	Trans & Dist. - Eq.	65,650	10,932	(54,718)	-83%
300.8340.400	Trans. & Dist. - Cont.	163,471	190,000	26,529	16%
300.9010.800	State Retirement	115,125	96,360	(18,765)	-16%
300.9030.800	Social Security	48,152	48,323	172	0%
300.9040.800	Compensation	15,152	20,150	4,998	33%
300.9045.800	Life Insurance	-	336	336	
300.9050.800	Unemployment	204	210	6	3%
300.9060.800	Health Insurance	329,069	344,832	15,763	5%



Village of Massena  
Water Fund  
Adopted Budget  
2016-2017

4/27/2016  
12:08 PM

G/L Acct. #	Acct. Name	Adopted Budget	Revised Budget	Increase (Decrease)	% Inc (Dec)
	<b>Revenues</b>				
300.9089.801	Comp. Abs. - Vac.	-	-	-	
300.9089.802	Comp. Abs. - Sick	-	-	-	
300.9550.700	Cap. Proj.- Water Sys. Imps.	-	-	-	
300.9550.800	Water Plant Imps.	-	-	-	
300.9550.900	DPW Structures	-	-	-	
300.9710.600	Debt Service - Serial Bonds	-	-	-	
300.9710.700	Debt Service - Interest	-	-	-	
300.9730.600	BAN Principal	-	-	-	
300.9730.700	BAN Interest	-	-	-	
300.9901.900-192-10	Trns. To Debt Service, WTP	228,319	232,194	3,875	2%
300.9901.900-192-20	Trns. To Debt Service, Maple St.	64,883	66,441	1,558	2%
300.9950.900-000-00	Trans. to Other Funds	-	-	-	
300.9950.900-110-10	Trns to WTP Cap. Fund	5,000	52,772	47,772	955%
300.9950.900-800-10	Trns to DPW Strct. - O&M	2,500	2,500	-	0%
300.9950.900-800-20	Trns to DPW Strct. - Cold Stor.	-	-	-	
300.9950.900-800-30	Trns to DPW Strct. - Salt Stor.	-	-	-	
300.9950.900-800-40	Trns to DPW Strct. - Misc.	-	-	-	
300.9950.900-900-10	Trns to Water Sys. Cap. Fund	91,397	-	(91,397)	-100%
	<b>Total Estimated Expenses</b>	<b>2,004,118</b>	<b>2,002,934</b>	<b>(1,183)</b>	<b>0%</b>
	<b>Fund Balance Generated (Used)</b>		<b>(72,424)</b>		

Village of Masena  
Sewer Fund  
Adopted Budget  
2016-2017

4/27/2016  
12:10 PM

G/L Acct. #	Acct. Name	2015-16	2016-17	Increase (Decrease)	% Inc (Dec)
		Adopted Budget	Proposed Budget		
	<b>Revenues</b>				
400.1030.001	Special Assessments-Maple	100,000	106,000	6,000	6%
400.2120.000	Sewer Rents	600,000	600,000	-	0%
400.2120.001	Sewer Rents-East Massena	19,000	20,000	1,000	5%
400.2120.002	Sewer Rents-Other Town	-	-	-	-
400.2122.000	Metered Sewer Charges	890,000	875,000	(15,000)	-2%
400.2122.001	Metered Sewer-East Massena	40,000	36,000	(4,000)	-10%
400.2122.002	Metered Sewer-Other Town	25,000	25,000	-	0%
400.2128.000	Sewer Merchandise	115,000	115,000	-	0%
400.2148.000	Interest & Penalties	34,000	34,000	-	0%
400.2148.001	Int. & Pen.-East Massena	300	500	200	67%
400.2148.002	Int. & Pen.-Other Town	750	750	-	0%
400.2374.000	Sewer Services, Other Govts.	20,000	25,000	5,000	25%
400.2401.000	Interest Earnings	100	50	(50)	-50%
400.2402.000	Interest Earnings, Reserves	-	-	-	-
400.2665.000	Sale of Equipment	-	-	-	-
400.2701.000	Ref. of Approp. Exp.	-	-	-	-
400.2709.000	Emp Contr - Health (Active)	4,286	4,286	-	0%
400.2709.000-000-10	Emp Contr - Health (Retiree)	-	-	-	-
400.2709.000-000-20	Emp Contr - Vision (Retiree)	-	-	-	-
400.3960.000	State Aid-Emer. Disas. Asst.	-	-	-	-
400.4960.000	Fed. Aid-Emer. Dist. Asst.	-	-	-	-
400.5031.000	Interfund Transfer	-	-	-	-
400.5060.000	Other Financing Sources	-	-	-	-
	<b>Total Estimated Revenues</b>	<b>1,848,436</b>	<b>1,841,586</b>	<b>(6,850)</b>	<b>0%</b>
	<b>Expenses</b>				
400.1420.400	Law - Cont.	-	10,000	10,000	-
400.1430.400	Personnel- Cont.	1,523	1,523	-	0%
400.1650.200	Central Communication Sys - Eq	-	2,500	2,500	-
400.1670.200	Central Printing & Mailing - Eq.	-	-	-	-
400.1670.400	Central Printing & Mailing - Cont.	-	-	-	-
400.1680.200	Central Data Proc - Eq.	12,000	12,500	500	4%
400.1680.400	Central Data Proc - Cont.	-	5,700	5,700	-
400.1910.400	Unallocated Ins.	23,000	23,500	500	2%
400.1930.400	Sewer Refunds	-	-	-	-
400.1940.200	Purchase of Land	-	8,250	8,250	-
400.1990.400	Contingent	20,044	22,183	2,139	11%
400.6789.400	Econ Dev - Grant Writing	-	7,500	7,500	-
400.8110.100	Sewer Admin.- Pers. Serv.	101,764	102,916	1,152	1%
400.8110.200	Sewer Admin.- Eq.	500	2,000	1,500	300%
400.8110.400	Sewer Admin.- Cont.	16,500	16,500	-	0%
400.8120.100	Sanitary Sewers-Pers. Serv.	122,215	106,423	(15,792)	-13%
400.8120.200	Sanitary Sewers-Eq.	20,375	65,886	45,511	223%
400.8120.400	Sanitary Sewers-Cont.	140,000	130,000	(10,000)	-7%
400.8130.100	Trmnt. & Disp.-Pers. Serv.	324,252	319,354	(4,898)	-2%
400.8130.200	Trmnt. & Disp.-Eq.	14,000	-	(14,000)	-100%
400.8130.400	Trmnt. & Disp.-Cont.	315,000	325,000	10,000	3%
400.9010.800	State Retirement	86,000	75,986	(10,014)	-12%
400.9030.800	Soc. Sec.	41,940	40,445	(1,495)	-4%
400.9040.800	Compensation	9,712	14,286	4,574	47%
400.9045.800	Life Insurance	-	358	358	-
400.9050.800	Unemployment	183	231	48	26%
400.9060.800	Health Insurance	212,414	221,270	8,856	4%
400.9089.801	Comp. Abs. - Vacation Time	-	-	-	-
400.9089.002	Comp. Abs. - Sick Time	-	-	-	-
400.9550.800	Int. Trans.-Sanit. Sewers 1A	-	-	-	-
400.9550.901	Int. Trans.-Sanit. Sewers 1B	-	-	-	-

Village of Masena  
Sewer Fund  
Adopted Budget  
2016-2017

4/27/2016  
12:10 PM

G/L Acct. #	Acct. Name	Adopted Budget	Proposed Budget	Increase (Decrease)	% Inc (Dec)
	<b>Revenues</b>				
400.9550.902	Interfund Trans-Sewage plnt.	-	-	-	
400.9550.904	Interfund Trans-DPW Structs.	-	-	-	
400.9730.600	BAN Principal	-	-	-	
400.9730.700	BAN Interest	-	-	-	
400.9950.900-000-00	Trans. to Capital Reserve	-	-	-	
400.9901.900-192-10	Trns to Debt Serv. - CSO	120,000	120,000	-	0%
400.9901.900-192-20	Trns to Debt Serv. - WWTP	335,500	265,000	(70,500)	-21%
400.9901.900-192-30	Trns to Debt Serv. - Maple St.	63,585	63,839	254	0%
400.9950.900-120-10	Trns to San. Sew. Cap Fund	-	50,000	50,000	
400.9950.900-121-10	Trns to CSO Imp. Fund	-	-	-	
400.9950.900-130-10	Trns to WWTP Cap Imp Fund	-	-	-	
400.9950.900-800-10	Trns to DPW Strct. - O&M	2,500	2,500	-	0%
400.9950.900-800-20	Trns to DPW Strct. - Cold Stor.	-	-	-	
400.9950.900-800-30	Trns to DPW Strct. - Salt Stor.	-	-	-	
400.9950.900-800-40	Trns to DPW Strct. - Misc.	-	-	-	
400.9950.900-900-10	Trns Water Sys Cap Imp Fund	-	-	-	
400.9950.900-951-60	Trans. To Other Funds	-	-	-	
	<b>Total Estimated Expenses</b>	<b>1,983,007</b>	<b>2,015,650</b>	<b>32,643</b>	<b>2%</b>
	<b>Fund Balance Generated (Used)</b>		<b>(174,064)</b>		