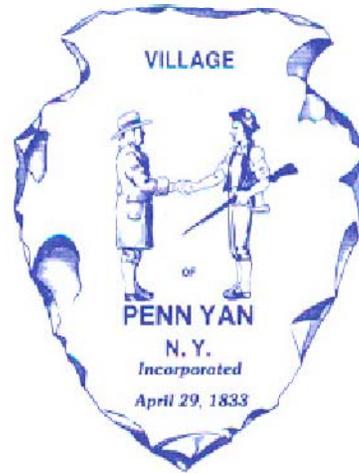


VILLAGE OF PENN YAN



2016-2017 ADOPTED BUDGET

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**VILLAGE OF PENN YAN 2016-2017 BUDGET
SUMMARY OF GENERAL FUND BUDGET**

	ADOPTED 2013-2014	ADOPTED 2014-2015	ADOPTED 2015-2016	ADOPTED 2016-2017	CHANGE	%
ESTIMATED REVENUES:	1,532,549	1,642,657	2,400,251	2,288,940	(111,311)	-5%
APPROPRIATED FUND BALANCE: A960	-	-	-	-	-	
RESERVE FUNDING:						
DPW Equipment A511	60,000	220,313	14,150	-	(14,150)	-100%
Police Equipment A511	-	-	6,000	-	(6,000)	-100%
Village Owned Building A511	-	3,250	30,000	-	(30,000)	-100%
Employee Benefit A511	-	-	-	-	-	
TOTAL ESTIMATED REVENUES:	<u>1,592,549</u>	<u>1,866,220</u>	<u>2,450,401</u>	<u>2,288,940</u>	<u>(161,461)</u>	-7%
ESTIMATED APPROPRIATIONS:	4,279,511	4,493,501	5,157,898	5,063,311	(94,587)	-2%
BUDGETARY PROVISIONS FOR OTHER USES:						
DPW Equipment Reserve A962	30,000	24,000	-	-	-	
Fire Equipment Reserve A962	35,000	40,000	40,000	40,000	-	0%
Police Equipment Reserve A962	-	14,000	-	-	-	
Waterfront Reserve A962	-	75,000	75,000	-	(75,000)	-100%
TOTAL ESTIMATED APPROPRIATIONS:	<u>4,344,511</u>	<u>4,646,501</u>	<u>5,272,898</u>	<u>5,103,311</u>	<u>(169,587)</u>	-3%
AMOUNT TO BE RAISED BY TAX LEVY:	2,751,962	2,780,281	2,822,497	2,814,371	(8,126)	-0.29%
ASSESSED VALUATION OF PROPERTY:	176,462,203	177,361,962	178,045,057	193,220,712		
TAX RATE PER 1,000:						
Benton	15.59	15.39	15.56	14.55	(1.01)	-6.47%
Jerusalem	15.90	15.71	16.04	15.00	(1.04)	-6.47%
Milo	15.59	15.71	15.88	14.55	(1.32)	-8.34%
PERSONAL SERVICES:	1,714,141	1,738,385	1,799,904	1,874,841		
EQUIPMENT:	447,230	613,457	527,103	349,047		
ALL OTHER EXPENSES:	2,118,140	2,141,658	2,830,891	2,839,423		
TOTAL:	<u>4,279,511</u>	<u>4,493,501</u>	<u>5,157,898</u>	<u>5,063,311</u>		

I certify that this is a true copy of the General Fund Budget of the Village of Penn Yan for the fiscal year ending May 31, 2017 as adopted by the Village Board of Trustees on April 19, 2016.

I also certify that the date of the most recent assessment roll is 7/01/15 and the taxable assessed valuation on which taxes are levied for the fiscal year ending May 31, 2017 is \$ 193,220,712

Gary J. Meeks

Gary Meeks, Clerk-Treasurer

VILLAGE OF PENN YAN 2016-2017 BUDGET
SCHEDULE OF ESTIMATED REVENUES

ACCOUNT DESCRIPTION	Actual 2014-2015	Adopted Budget 2015-16	% Chg fr 2014-2015 Budget	Actual 9 Months 2015-16	Adopted Budget 2016-17	\$ Chg fr 2015-2016 Budget	% Chg fr 2015-2016 Budget
A1081 Payment in Lieu of Taxes	138,847	154,755	11%	164,875	176,422	21,667	14%
A1081.1 Payment in Lieu of Taxes - County	29,982	19,500	-35%	-	20,643	1,143	6%
A1090 Interest & Penalties	22,797	22,600	-1%	15,412	21,700	(900)	-4%
A1113 Occupancy Tax - Yates County	-	-	-	-	33,424	33,424	-
A1130 Taxes on Utilities	67,347	62,000	-8%	15,321	65,427	3,427	6%
A1170 Franchise Payments	68,498	68,500	0%	53,790	71,790	3,290	5%
A1230 Treasurer Fees	1,527	1,500	-2%	1,030	1,500	-	0%
A1289 Sale of Code Books	-	-	-	-	-	-	-
A1520 Police Fees	1,454	675	-54%	1,000	1,400	725	107%
A1560 Safety Inspection Fees	32,047	25,000	-22%	23,938	31,900	6,900	28%
A1570 Charges for Demolition Unsafe Bldgs	-	-	-	-	-	-	-
A1601 Registrar Fees	8,650	8,000	-8%	5,725	8,000	-	0%
A1710 Public Works Services	276	-	-100%	300	-	-	-
A1720 Sidewalk Program Co-Pay	3,228	6,500	101%	-	3,200	(3,300)	-51%
A2001 Park & Recreation Charges	12,017	13,000	8%	13,761	13,500	500	4%
A2025 School Resource Officer	70,048	71,360	2%	53,520	71,669	309	0%
A2110 Zoning Fees	550	700	27%	400	500	(200)	-29%
A2115 Planning Fees	600	900	50%	550	600	(300)	-33%
A2190 Sale of Cemetery Lots	9,450	13,000	38%	8,300	10,200	(2,800)	-22%
A2192 Charge for Cemetery Service	34,400	25,000	-27%	19,850	26,500	1,500	6%
A2262 Fire Protection Services, Other	219,073	289,874	32%	249,874	294,078	4,204	1%
A2300 Intergovernmental Transportation	1,478	-	-100%	-	-	-	-
A2350 Youth Recreation from County	10,442	10,260	-2%	10,260	10,260	-	0%
A2401 Interest & Earnings	711	2,000	181%	583	750	(1,250)	-63%
A2401.1 Reserve Interest	315	650	106%	203	300	(350)	-54%
A2410 Rental of Property	7,540	7,540	0%	5,815	7,500	(40)	-1%
A2412 Rental of Real Property, Other	216,627	220,688	2%	220,688	207,092	(13,596)	-6%
A2501 Business & Occupational Licenses	770	800	4%	330	600	(200)	-25%
A2530 Games of Chance	100	90	-10%	60	90	-	0%
A2590 Other Permits	260	150	-42%	280	300	150	100%
A2601 Fines & Forfeitures	64,626	67,000	4%	43,652	67,600	600	101%
A2615 Stop DWI Fines	1,250	1,250	0%	4,000	1,250	-	0%
A2650 Sale of Scrap	2,780	1,000	-64%	584	750	(250)	-25%
A2655 Other Minor Sales	1,204	-	-100%	-	-	-	-
A2660 Sale of Real Property	-	75,000	-	-	-	(75,000)	-100%
A2665 Sale of Equipment	190,500	163,044	-14%	31,005	32,500	(130,544)	-80%
A2680 Insurance Recoveries	14,653	-	-100%	1,926	-	-	-
A2701 Refund of Prior Year Expense	-	-	-	92	-	-	-
A2705 Gifts & Donations	-	-	-	-	-	-	-
A2770 Unclassified Revenue/Demand Response	5,825	4,500	-23%	2,062	4,300	(200)	-4%
A2801 Interfund Revenues	-	-	-	-	-	-	-
A2801 1 Interfund Revenues - In Kind	116,528	100,000	-14%	60,175	100,000	-	0%
A3001 Revenue Sharing (Per Capita) AIM	40,621	40,621	0%	40,621	40,621	-	0%
A3005 Mortgage Tax	30,381	25,000	-18%	9,592	21,500	(3,500)	-14%
A3021 NYS AID- Justice Supplies	-	-	-	-	-	-	-
A3089 Other State Aid	5,484	-	-100%	5,491	-	-	-
A3330 Unified Court System	-	-	-	-	-	-	-
A3389 Public Safety	1,390	-	-100%	5,798	-	-	-
A3501 Consolidated Highway Aid (CHIPS)	108,787	98,133	-10%	111,558	98,242	109	0%
A3589 Transportation	-	-	-	-	-	-	-
A3820 Youth Recreation Program	2,100	2,200	5%	2,425	2,425	225	10%
A3897 Culture and Recreation Capital Projects	-	190,475	-	-	305,496	115,021	60%
A3902 State Aid - Planning Studies	-	40,000	-	-	-	(40,000)	-100%
A3960 State Emergency Disaster Assist	29,637	141,747	378%	112,960	133,728	(8,019)	-6%
A3989 State Aid - Urban Forestry Grant	-	-	-	11,281	-	-	-
A4320 Police-Crime Control (COPS Grant)	-	-	-	405	-	-	-
A4389 Public Safety Federal Funding	-	-	-	0	-	-	-
A4960 Federal Emergency Disaster Assist	79,241	425,240	437%	369,097	401,183	(24,056)	-6%
A5031 Interfund Transfers	-	-	-	(42,451)	-	-	-
TOTAL GENERAL FUND REVENUES	1,654,039	2,400,251	45%	1,636,136	2,288,940	(111,311)	-5%

**VILLAGE OF PENN YAN 2016-2017 BUDGET
APPROPRIATIONS**

Accounts		2014-2015 Actual	2015-2016 Adopted Budget	% Chg fr Actual 2014-2015	9 Month Expense 2015-2016	2016-2017 Adopted Budget	\$ Chg fr 2015-2016 Budget	% Chg fr 2014-2015 Budget
A1010	Total Board of Trustees	16,652	16,914	2%	12,385	17,414	500	3%
A1110	Total Village Justice	57,152	54,224	-5%	41,325	53,961	(263)	0%
A1210	Total Mayor	3,391	4,985	47%	3,894	4,985	-	0%
A1325	Total Clerk - Treasurer	105,150	114,847	9%	87,726	122,898	8,050	7%
A1362	Tax Processing	1,592	2,000	26%	954	1,951	(49)	-2%
A1420	Total Attorney	16,137	28,211	75%	10,052	28,467	256	1%
A1450	Total Elections	-	3,500	-	-	-	(3,500)	-100%
A1610	Total General Administration	31,097	40,154	29%	24,327	46,212	6,058	15%
A1620	Total Facilities	82,564	121,490	47%	55,094	75,685	(45,805)	-38%
A1621	Total Buildings & Grounds	38,733	25,075	-35%	22,924	29,020	3,945	16%
A1622	Total Firehouse	23,672	29,900	26%	20,543	29,676	(224)	-1%
A1623	Total Oliver House	3,539	6,500	84%	2,426	7,475	975	15%
A1624	Total Lease Property	-	-	-	-	-	-	-
A1910	4 INSURANCE	-	-	-	-	-	-	-
A1920	4 MUNICIPAL DUES	2,674	2,674	0%	2,674	2,674	-	0%
A1940	Purchase of Land	-	6,000	-	6,000	-	(6,000)	-100%
A1990	4 CONTINGENCY	-	23,133	-	-	57,500	34,367	149%
TOTAL GOV'T SUPPORT		382,353	479,606	25%	290,325	477,917	(1,690)	0%
A3120	Total Police Department	989,509	1,038,149	5%	798,013	1,087,726	49,578	5%
A3310	Traffic Control	-	-	-	-	-	-	-
A3315	Stop DWI	-	-	-	-	-	-	-
A3410	Total Fire Department	129,969	165,996	28%	71,724	160,398	(5,599)	-3%
A3620	Total Safety Inspections	94,136	94,183	0%	96,415	97,700	3,517	4%
TOTAL PUBLIC SAFETY		1,213,614	1,298,328	7%	966,152	1,345,824	47,496	4%
A4010	Total Health	3,000	3,000	0%	2,250	3,000	-	0%
TOTAL HEALTH		3,000	3,000	0%	2,250	3,000	-	0%
A5010	Total Street Administration	32,537	32,923	1%	24,718	33,605	681	2%
A5110	Total Street Maintenance	1,029,616	834,778	-19%	533,613	687,706	(147,072)	-18%
A5182	4 Street Lighting	116,528	100,000	-14%	60,175	100,000	-	0%
TOTAL TRANSPORTATION		1,178,681	967,701	-18%	618,505	821,311	(146,391)	-15%
A7140	Total Parks & Recreation	128,701	157,654	22%	85,705	153,205	(4,449)	-3%
A7410	Total Library	1,000	1,000	0%	1,000	1,000	-	0%
A7510	Total Historian	1,200	1,200	0%	900	1,200	-	0%
A7520	41 Total Historical Society	3,500	3,500	0%	3,500	3,500	-	0%
TOTAL CULTURE & RECREATION		134,401	163,354	22%	91,105	158,905	(4,449)	-3%
A8010	Total Zoning	4,395	4,516	3%	3,435	4,948	432	10%
A8015	Total Historic Preservation	4,940	5,188	5%	3,985	6,722	1,534	30%
A8020	Total Planning	37,412	134,118	258%	18,039	323,377	189,259	141%
A8760	Total Emergency Disaster	299,734	551,377	-	85,117	455,706	(95,670)	-17%
A8810	Total Cemetery	103,164	88,041	-15%	72,739	87,952	(89)	0%
TOTAL HOME & COMMUNITY SERVICE		449,646	783,239	74%	183,316	878,705	95,466	12%
A9010	8 STATE RETIREMENT	140,698	136,565	-3%	129,022	118,601	(17,964)	-13%
A9015	8 POLICE RETIREMENT	194,689	199,167	2%	146,651	199,910	743	0%
A9025	8 LOSAP	90,465	90,500	0%	90,500	102,500	12,000	13%
A9030	8 FICA/MEDICARE	129,850	137,454	6%	98,819	143,425	5,971	4%
A9040	8 WORKERS' COMP	22,240	22,851	3%	22,851	21,540	(1,311)	-6%
A9040	801 WORKERS' COMP - Fire	56,714	61,168	8%	61,168	54,925	(6,243)	-10%
A9050	8 Unemployment Insurance	-	-	-	-	-	-	-
A9055	8 DISABILITY INS	6,543	8,554	31%	4,959	8,554	-	0%
A9060	8 HEALTH INS	353,549	410,510	16%	308,102	338,177	(72,333)	-18%
A9060	801 HEALTH INS - Retiree	14,514	11,929	-18%	10,071	4,012	(7,917)	-66%
A9089	8 FLEX/MRA	13,901	14,450	4%	15,647	15,266	816	6%
TOTAL EMPLOYEE BENEFITS		1,023,163	1,093,148	7%	887,791	1,006,910	(86,238)	-8%
A9710	6 Total Serial Bond Principal	170,000	185,000	9%	185,000	210,000	25,000	14%
A9710	7 Total Serial Bond Interest	97,295	90,685	-7%	51,220	44,581	(46,104)	-51%
A9730	6 BAN Principal	15,000	34,427	130%	34,427	50,650	16,223	47%
A9730	7 BAN Interest	3,802	3,544	-7%	3,544	9,824	6,280	177%
A9785	6 Fire Truck Lease Principal	55,000	55,000	0%	55,000	55,000	-	0%
A9785	7 Fire Truck Lease Interest	2,057	867	-58%	867	686	(181)	-21%
TOTAL DEBT SERVICE		343,154	369,522	8%	330,058	370,741	1,218	0%
A9901	9 INTERFUND TRANSFERS	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS		-	-	-	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		4,728,011	5,157,898	9%	3,369,502	5,063,311	(94,587)	-2%

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Board of Trustees					
A1010	100 Personal Services	16,022	16,414	16,414	-
A1010	410 Contractual Services	-	-	-	-
A1010	420 Phone/Internet/Utilities	-	-	-	-
A1010	460 Travel/Conferences	-	-	-	-
A1010	480 Professional & Training	630	500	1,000	500
A1010	500 Supplies & Materials	-	-	-	-
Total Board of Trustees		16,652	16,914	17,414	500
Village Justice					
A1110	100 Personal Services	23,301	20,780	20,771	(9)
A1110	120 Part Time	25,483	24,029	23,758	(271)
A1110	130 Court Security	4,951	5,580	6,542	962
A1110	150 Village Justice	-	-	-	-
A1110	160 Acting Village Justice	-	-	-	-
A1110	170 Court Clerks	-	-	-	-
A1110	401 Village Justice Grant	-	-	-	-
A1110	410 Contractual Services	1,046	1,000	1,000	-
A1110	411 Interpreter Services	-	-	-	-
A1110	420 Phone/Internet/Utilities	-	-	-	-
A1110	450 Computer Service & Supply	1,514	1,035	1,100	65
A1110	470 Audit Fees	-	-	-	-
A1110	480 Professional & Training	244	800	190	(610)
A1110	500 Supplies & Materials	613	1,000	600	(400)
A1110	510 Computer Supplies	-	-	-	-
Total Village Justice		57,152	54,224	53,961	(263)
Mayor					
A1210	100 Personal Services	3,384	3,385	3,385	-
A1210	420 Phone/Internet/Utilities	-	-	-	-
A1210	480 Professional & Training	-	1,600	1,600	-
A1210	500 Supplies & Materials	7	-	-	-
Total Mayor		3,391	4,985	4,985	-

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Clerk - Treasurer					
A1325	100 Personal Services	90,472	94,029	96,429	2,401
A1325	111 Clothing Allowance	-	-	-	-
A1325	112 BCBS Buyout	-	-	-	-
A1325	410 Contractual Services	4,223	3,600	3,560	(40)
A1325	420 Phone/Internet/Utilities	392	371	577	206
A1325	450 Computer Services & Supplies	6,216	5,835	6,335	500
A1325	460 Conf/Training/ & Travel	-	-	-	-
A1325	470 Audit Fees	3,604	9,000	13,923	4,923
A1325	480 Professional & Training	233	1,274	2,074	800
A1325	500 Supplies & Materials	10	-	-	-
A1325	510 Computer Supplies	-	739	-	(739)
	Total Clerk - Treasurer	105,150	114,847	122,898	8,050
A1362	000 Total Tax Processing	1,592	2,000	1,951	(49)
Village Attorney					
A1420	100 Personal Services	12,105	12,211	12,467	256
A1420	410 Contractual Services	4,032	16,000	16,000	-
A1420	480 Professional & Training	-	-	-	-
A1420	500 Supplies & Materials	-	-	-	-
	Total Attorney	16,137	28,211	28,467	256
Elections					
A1450	410 Contractual Services	-	3,500	-	(3,500)
	Total Elections	-	3,500	-	(3,500)
General Administration					
A1610	200 Equipment	-	-	-	-
A1610	410 Contractual Services	4,207	7,100	8,316	1,216
A1610	430 Insurance	11,432	11,900	12,184	284
A1610	450 Computer Service and Supply	4,875	12,010	15,788	3,778
A1610	480 Professional and Training	644	1,475	1,575	100
A1610	500 Supplies & Materials	9,938	7,669	8,349	680
	Total General Administration	31,097	40,154	46,212	6,058

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Village Facilities					
A1620	100 Personal Services	47,257	43,340	44,584	1,244
A1620	110 Overtime	-	-	-	-
A1620	111 Clothing Allowance	-	-	-	-
A1620	112 BC/BS Health Buyout	-	-	-	-
A1620	151 Grants	-	-	-	-
A1620	410 Contractual Services	15,733	53,725	10,214	(43,512)
A1620	420 Phone/Internet/Utilities	7,565	6,626	6,322	(304)
A1620	430 Insurance	3,322	3,700	3,850	150
A1620	500 Supplies & Materials	8,687	14,099	10,717	(3,383)
Total Village Owned Buildings		82,564	121,490	75,685	(45,805)
Building & Grounds					
A1621	200 Equipment	799	-	-	-
A1621	400 Engineering	-	-	2,500	2,500
A1621	410 Contractual Services	1,068	-	-	-
A1621	412 Gas	1,048	1,700	1,100	(600)
A1621	420 Phone/Internet/Utilities	-	-	-	-
A1621	430 Insurance	20,847	23,100	25,145	2,045
A1621	500 Supplies & Materials	14,970	275	275	-
Total Buildings & Grounds		38,733	25,075	29,020	3,945
Fire House					
A1622	410 Contractual Services	4,881	4,400	4,556	156
A1622	420 Phone/Internet/Utilities	6,662	7,300	7,000	(300)
A1622	430 Insurance	6,834	6,900	7,345	445
A1622	450 Computer Service and Supply	-	3,575	3,575	-
A1622	500 Supplies & Materials	5,295	7,725	7,200	(525)
Total Firehouse		23,672	29,900	29,676	(224)
Oliver House					
A1623	410 Contractual Services	-	2,500	3,675	1,175
A1623	420 Phone/Internet/Utilities	3,335	3,700	3,500	(200)
A1623	500 Supplies & Materials	204	300	300	-
Total Oliver House		3,539	6,500	7,475	975
Leased Property					
A1624	410 Contractual Services	-	-	-	-
A1624	500 Supplies & Materials	-	-	-	-
Total Leased Property		-	-	-	-
Special Items					
A1910	400 Insurance	-	-	-	-
A1920	400 Municipal Dues	2,674	2,674	2,674	-
A1940	200 Purchase of Land/Right of Way	-	6,000	-	(6,000)
A1990	400 Contingency	-	23,133	57,500	34,367
Total Special Items		2,674	31,807	60,174	28,367
TOTAL GOV'T SUPPORT		382,353	479,606	477,917	(1,690)

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Police Department					
A3120	100 Personal Services	838,993	896,292	934,809	38,516
A3120	120 Part Time	73,871	54,150	63,230	9,080
A3120	110 Overtime	-	-	-	-
A3120	111 Clothing Allowance	-	-	-	-
A3120	112 BC/BS Buyout	-	-	-	-
A3120	115 Employee Benefit Reserve	-	-	-	-
A3120	120 Part Time	-	-	-	-
A3120	130 Stipends	-	-	-	-
A3120	160 Holiday	-	-	-	-
A3120	190 Vacation Buyback	-	-	-	-
A3120	200 Equipment	4,174	30,000	30,000	-
A3120	410 Contractual Services	1,041	600	12,700	12,100
A3120	411 Vehicle Repairs	17,940	7,000	8,500	1,500
A3120	412 Gas & Oil	23,840	26,000	16,000	(10,000)
A3120	413 Uniform Maintenance	644	600	600	-
A3120	420 Phone/Internet/Utilities	2,100	2,014	1,796	(218)
A3120	430 Insurance	450	600	460	(140)
A3120	450 Computer Services & Supplies	7,414	3,829	4,082	253
A3120	460 Conf/Training/ & Travel	-	-	-	-
A3120	480 Professional & Training	2,376	2,000	2,000	-
A3120	500 Supplies & Materials	3,335	3,200	3,200	-
A3120	501 Step Grant	-	-	-	-
A3120	510 Computer Supplies	-	564	-	(564)
A3120	520 Weapons	7,477	5,000	3,800	(1,200)
A3120	530 Uniforms	5,856	6,300	6,550	250
A3120	531 Crime Control Grant (COPS)	-	-	-	-
A3120	540 Vehicle Supplies	-	-	-	-
A3120	800 Flexible Benefits	-	-	-	-
Total Police Department		989,509	1,038,149	1,087,726	49,578
Traffic Control					
A3310	100 Personal Services	-	-	-	-
Total Traffic Control		-	-	-	-
Stop DWI					
A3315	100 Personal Services	-	-	-	-
Total Stop DWI		-	-	-	-

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Fire Department					
A3410	400 Grants	-	-	-	-
A3410	410 Contractual Services	4,469	3,850	2,900	(950)
A3410	411 Vehicle Repairs	31,815	23,500	21,500	(2,000)
A3410	412 Gas & Oil	7,862	8,200	8,500	300
A3410	413 Department Contract	-	40,000	40,000	-
A3410	414 Equipment Repairs	3,560	3,500	5,300	1,800
A3410	415 Health Services	5,175	5,300	6,500	1,200
A3410	416 Ladder Testing	3,297	2,500	2,500	-
A3410	417 Building Repairs	-	-	-	-
A3410	418 New Third Assistant	-	-	-	-
A3410	420 Phone/Internet/Utilities	1,522	1,482	1,507	24
A3410	430 Insurance	18,904	20,800	19,177	(1,623)
A3410	450 Computer Services & Supplies	577	1,064	1,414	350
A3412	460 Conf/Training/ & Travel	-	-	-	-
A3410	480 Hose Testing	3,812	4,000	4,000	-
A3410	500 Supplies & Materials	3,377	3,400	3,400	-
A3410	510 Computer Supplies	1,174	700	-	(700)
A3410	520 Bunker Gear	17,018	24,000	20,000	(4,000)
A3410	530 Fire Supplies & Equipment	26,121	22,500	22,500	-
A3410	540 Air Paks	-	-	-	-
A3410	550 Helmets/Coats/Vests	-	-	-	-
A3410	560 Hoses/Fittings	-	-	-	-
A3410	570 Tools	-	-	-	-
A3410	580 Trucks Supplies	-	-	-	-
A3410	590 Haz-Mat	1,285	1,200	1,200	-
Total Fire Department		129,969	165,996	160,398	(5,599)
Safety Inspections					
A3620	100 Personal Services	87,280	87,992	89,923	1,931
A3620	111 Clothing Allowance	-	-	-	-
A3620	200 Equipment	-	-	250	250
A3620	410 Contractual Services	390	1,000	1,000	-
A3620	420 Phone/Internet/Utilities	366	371	377	6
A3620	450 Computer Services & Supplies	1,769	840	1,520	680
A3620	460 Conf/Travel/Mileage	-	-	-	-
A3620	480 Professional & Training	4,201	3,830	4,430	600
A3620	500 Supplies & Materials	130	150	200	50
A3620	510 Computer Supplies	-	-	-	-
Total Safety Inspections		94,136	94,183	97,700	3,517
TOTAL PUBLIC SAFETY		1,213,614	1,298,328	1,345,824	47,496
Health					
A4010	100 Personal Services	3,000	3,000	3,000	-
Total Health		3,000	3,000	3,000	-
TOTAL HEALTH		3,000	3,000	3,000	-

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Street Administration					
A5010	100 Personal Services	32,537	32,923	33,605	681
A5010	111 Clothing Allowance	-	-	-	-
A5010	410 Contractual Services	-	-	-	-
Total Street Administration		32,537	32,923	33,605	681
Street Maintenance					
A5110	100 Personal Services	274,104	296,327	309,934	13,607
A5110	120 Part Time	9,994	9,000	11,100	2,100
A5110	110 Overtime	-	-	-	-
A5110	111 Clothing Allowance	-	-	-	-
A5110	112 Health Buyout	-	-	-	-
A5110	130 Grant and Other	-	-	-	-
A5110	200 Equipment	387,215	230,900	128,524	(102,376)
A5110	210 Asphalt Concrete	168,699	110,494	83,009	(27,485)
A5110	220 Stone & Gravel	25,289	2,650	6,989	4,339
A5110	230 Crack Filling/Chip Sealing	60	11,538	7,000	(4,538)
A5110	250 Cold Patch	7,893	5,000	5,000	-
A5110	260 Storm Sewer	4,678	10,000	8,700	(1,300)
A5110	270 Curbing & Fabric	530	5,763	451	(5,312)
A5110	400 Engineering Fees	20,735	2,000	5,000	3,000
A5110	410 Contractual Services	1,408	39,523	19,100	(20,423)
A5110	411 Vehicle Repairs	-	-	-	-
A5110	412 Gas/Diesel/Oil/Lube	28,081	30,600	16,700	(13,900)
A5110	413 Vehicle & Equipment Repairs	15,154	10,000	12,000	2,000
A5110	414 Tires	-	-	-	-
A5110	415 Scape/Tree Removal	20,081	10,000	15,000	5,000
A5110	416 Safety Equipment	-	-	-	-
A5110	417 Drug Testing	-	-	-	-
A5110	418 Trash Removal	-	-	-	-
A5110	420 Phone/Internet/Utilities	3,255	3,269	3,299	30
A5110	430 Insurance	-	-	-	-
A5110	450 Computer Services & Supplies	-	-	-	-
A5110	460 Conf/Travel/Mileage	-	-	-	-
A5110	480 Professional & Training	397	2,900	2,900	-
A5110	490 Sidewalk Program	8,650	8,000	8,000	-
A5110	500 Supplies & Materials	21,401	17,814	16,000	(1,814)
A5110	520 Salt & Sand	31,462	25,000	25,000	-
A5110	530 Tools	-	-	-	-
A5110	540 Signs & Posts	530	4,000	4,000	-
Total Street Maintenance		1,029,616	834,778	687,706	(147,072)
Street Lighting					
A5182	000 Street Lighting	116,528	100,000	100,000	-
Total Street Lighting		116,528	100,000	100,000	-
TOTAL TRANSPORTATION		1,178,681	967,701	821,311	(146,391)

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Parks & Recreation					
A7140	100 Personal Services	50,272	49,517	51,369	1,852
A7140	120 Part Time	40,242	43,635	51,235	7,601
A7140	111 Clothing Allowance	-	-	-	-
A7140	151 Grants	-	-	-	-
A7140	160 Lifeguards	-	-	-	-
A7140	170 Playground Leaders	-	-	-	-
A7140	180 Park Attendants	-	-	-	-
A7140	200 Equipment	-	-	-	-
A7140	410 Contractual Services	-	1,800	1,000	(800)
A7140	412 Field Trips	1,588	3,000	2,500	(500)
A7140	413 Playground Equip Repairs	23	1,000	1,000	-
A7140	415 Scape/Tree/Flowers	2,660	4,200	4,200	-
A7140	416 Keuka Outlet Trail Maint	771	800	800	-
A7140	420 Phone/Internet/Utilities	547	777	500	(277)
A7140	430 Insurance	-	-	-	-
A7140	450 Computer Services & Supplies	-	-	-	-
A7140	460 Conf/Travel/Mileage	-	-	-	-
A7140	480 Professional & Training	271	1,000	1,000	-
A7140	500 Supplies & Materials	1,606	1,400	1,400	-
A7140	510 Computer Supplies	-	-	-	-
A7140	520 Lifeguard/Beach Supplies	120	500	500	-
A7140	530 Playground Supplies	1,178	1,200	1,200	-
A7140	540 Park Maintenance	1,208	1,500	1,500	-
A7140	550 Boat Launch Maintenance	7,789	2,500	1,500	(1,000)
A7140	560 Park Grant	14,686	-	-	-
A7140	561 Park Grant Waterfront and Trail	5,740	44,825	33,500	(11,325)
Total Parks & Recreation		128,701	157,654	153,205	(4,449)
Library					
A7410	410 Contractual Services	1,000	1,000	1,000	-
Total Library		1,000	1,000	1,000	-
Historian					
A7510	100 Personal Services	1,200	1,200	1,200	-
A7510	410 Contractual Services	-	-	-	-
Total Historian		1,200	1,200	1,200	-
Historical Society					
A7520	410 Contractual Services	3,500	3,500	3,500	-
Total Historical Society		3,500	3,500	3,500	-
TOTAL CULTURE & RECREATION		134,401	163,354	158,905	(4,449)

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Zoning					
A8010	100 Personal Services	4,148	4,116	4,548	432
A8010	410 Contractual Services	143	100	100	-
A8010	480 Professional & Training	104	300	300	-
Total Zoning		4,395	4,516	4,948	432
Historic Preservation					
A8015	100 Personal Services	4,339	4,288	5,822	1,534
A8015	410 Contractual Services	78	-	-	-
A8015	480 Professional & Training	458	400	400	-
A8015	500 Supplies & Materials	65	500	500	-
Total Historic Preservation		4,940	5,188	6,722	1,534
Planning					
A8020	100 Personal Services	9,897	9,433	7,823	(1,610)
A8020	410 Contractual Services	25,391	124,000	312,569	188,569
A8020	480 Professional & Training	435	485	485	-
A8020	490 Engineering Fees	1,650	-	-	-
A8020	500 Supplies & Materials	40	200	2,500	2,300
Total Planning		37,412	134,118	323,377	189,259
Emergency Disaster Work					
A8760	100 Personal Services	41,442	25,719	14,738	(10,981)
A8760	210 Asphalt Concrete	13,866	83,332	48,963	(34,370)
A8760	220 Stone & Gravel	9,632	14,233	18,979	4,745
A8760	260 Storm Sewer Maintenance	752	3,467	3,296	(171)
A8760	400 Engineering	47,323	13,200	-	(13,200)
A8760	410 Contractual Services	172,318	411,299	369,731	(41,567)
A8760	412 Gas/Diesel/Oil/Lube	-	-	-	-
A8760	415 Landscape/Tree Removal	-	-	-	-
A8760	490 Sidewalk Repairs	-	-	-	-
A8760	500 Supplies and Materials	5,804	126	-	(126)
A8760	540 Signs & Posts	-	-	-	-
A8760	550 Rent or Lease	8,598	-	-	-
A8760	560 Flood Plain Restoration	-	-	-	-
Total Emergency Disaster Work		299,734	551,377	455,706	(95,670)

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Cemetery					
A8810	100 Personal Services	42,382	43,095	44,269	1,174
A8810	120 Part Time	18,416	19,451	23,888	4,436
A8810	110 Overtime	-	-	-	-
A8810	111 Clothing Allowance	-	-	-	-
A8810	160 Summer Labor	-	-	-	-
A8810	180 Paid Holiday DBL	-	-	-	-
A8810	200 Equipment	31,747	13,726	7,887	(5,839)
A8810	410 Contractual Services	72	-	-	-
A8810	411 Vehicle Repairs	-	-	-	-
A8810	412 Gas & Oil	3,646	3,600	2,200	(1,400)
A8810	413 Vehicle & Equipment Repairs	1,328	1,200	1,200	-
A8810	414 Tires	-	-	-	-
A8810	415 Land/Tree Removal	2,650	3,000	3,000	-
A8810	416 Safety Equipment	-	-	-	-
A8810	420 Phone/Internet/Utilities	2,232	2,241	2,345	103
A8810	450 Computer Services & Supplies	-	564	2,564	2,000
A8810	500 Supplies & Materials	691	600	600	-
A8810	510 Computer Supplies	-	564	-	(564)
Total Cemetery		103,164	88,041	87,952	(89)
TOTAL HOME & COMMUNITY SERVICE		449,646	783,239	878,705	95,466

ACCOUNTS		2014-15	2015-16	2016-17	Change
		Actual	Adopted Budget	Adopted Budget	from 2015-16
Benefits					
A9010	800 STATE RETIREMENT	140,698	136,565	118,601	(17,964)
A9015	800 POLICE RETIREMENT	194,689	199,167	199,910	743
A9025	800 LOSAP	90,465	90,500	102,500	12,000
A9030	800 FICA/MEDICARE	129,850	137,454	143,425	5,971
A9040	800 WORKERS' COMP	22,240	22,851	21,540	(1,311)
A9040	801 WORKERS' COMP - Fire	56,714	61,168	54,925	(6,243)
A9050	800 UNEMPLOYMENT INS	-	-	-	-
A9055	800 DISABILITY INS	6,543	8,554	8,554	-
A9060	800 HEALTH INS	353,549	410,510	338,177	(72,333)
A9060	801 HEALTH INS - Retiree	14,514	11,929	4,012	(7,917)
A9089	800 FLEX/MRA	13,901	14,450	15,266	816
TOTAL EMPLOYEE BENEFITS		1,023,163	1,093,148	1,006,910	(86,238)
Serial Bond Principal					
A9710	610 Bonds - Fire Truck	-	-	-	-
A9710	620 Bonds - Emergency Truck	-	-	-	-
A9710	640 Bond - New Village Office	135,000	145,000	170,000	25,000
A9710	650 Bond - New Firehouse	30,000	35,000	35,000	-
A9710	660 Bond - Parking Lot	5,000	5,000	5,000	-
Total Serial Bond Principal		170,000	185,000	210,000	25,000
Serial Bond Interest					
A9710	710 Bonds - Fire Truck	-	-	-	-
A9710	720 Bonds - Emergency Truck	-	-	-	-
A9710	740 Bond - New Village Office	90,970	85,165	39,981	(45,184)
A9710	750 Bond - New Firehouse	5,376	4,692	3,910	(782)
A9710	760 Bond - Parking Lot	949	828	690	(138)
Total Serial Bond Interest		97,295	90,685	44,581	(46,104)
A9730	600 BAN Principal	15,000	34,427	50,650	16,223
A9730	700 BAN Interest	3,802	3,544	9,824	6,280
A9785	600 Fire Truck Lease Principal	55,000	55,000	55,000	-
A9785	700 Fire Truck Lease Interest	2,057	867	686	(181)
TOTAL DEBT SERVICE		343,154	369,522	370,741	1,218
Transfers					
A9901	900 INTERFUND TRANSFERS	-	-	-	-
TOTAL TRANSFERS		-	-	-	-
TOTAL APPROPRIATIONS		4,728,011	5,157,898	5,063,311	(94,587)

Property Tax Allocation

2016-17 Tax Levy = \$2,814,371

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	18,246,333	1.0000	18,246,333	0.094362	265,568.40	14.554618	9.4362%
Jerusalem	4,704,431	0.9700	4,849,929	0.025082	70,588.86	15.004760	2.5082%
Milo	170,269,948	1.0000	170,269,948	0.880557	2,478,213.99	14.554618	88.0557%
Total	193,220,712		193,366,210	1.000000	2,814,371.26		100.00%

Property Tax Allocation

2015-16 Tax Levy = \$2,822,497

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	17,322,848	1.0000	17,322,848	0.095509	269,572.52	15.561674	9.5509%
Jerusalem	4,734,450	0.9700	4,880,876	0.026910	75,954.61	16.042963	2.6910%
Milo	155,987,759	0.9800	159,171,183	0.877581	2,476,970.13	15.879260	87.7581%
Total	178,045,057		181,374,907	1.000000	2,822,497.26		100.00%

Property Tax Allocation

2014-15 Tax Levy = \$2,780,281

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	17,156,440	1.0000	17,156,440	0.094980	264,072.07	15.392008	9.4980%
Jerusalem	4,742,344	0.9800	4,839,127	0.026790	74,483.88	15.706131	2.6790%
Milo	155,463,178	0.9800	158,635,896	0.878230	2,441,725.05	15.706131	87.8230%
Total	177,361,962		180,631,462	1.000000	2,780,281.00		100.00%

2013-14 Tax Levy = \$2,751,962

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	17,138,381	1.0000	17,138,381	0.097071	267,134.84	15.586936	9.7071%
Jerusalem	4,575,347	0.9800	4,668,721	0.026443	72,770.64	15.904945	2.6443%
Milo	154,748,475	1.0000	154,748,475	0.876486	2,412,056.42	15.586948	87.6486%
Total	176,462,203		176,555,577	1.000000	2,751,961.91		100.00%

TYPE OF EXEMPTION	BENTON			MILO			JERUSALEM		
	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED
Village of Penn Yan Township	2	7,400	0.02%	54	11,530,500	4.40%	3	1,984,536	26.65%
County of Yates	-	-	0.00%	1	148,800	0.06%	1	53,608	0.72%
State of New York	-	-	0.00%	5	28,511,800	10.87%	-	-	0.00%
United States of America	-	-	0.00%	3	1,305,700	0.50%	-	-	0.00%
Aged	-	-	0.00%	2	1,110,800	0.42%	-	-	0.00%
Veterans	4	50,976	0.14%	49	894,724	0.34%	-	-	0.00%
Facilities Development Corp	25	488,870	1.36%	241	4,346,158	1.66%	7	156,289	2.10%
IDA	-	-	0.00%	3	652,400	0.25%	-	-	0.00%
Business Investment	4	801,800	2.23%	14	11,858,435	4.52%	-	-	0.00%
Veterans Organization	4	402,157	1.12%	5	623,701	0.24%	-	-	0.00%
Historical Society	-	-	0.00%	2	475,800	0.18%	-	-	0.00%
Clergy	-	-	0.00%	1	164,700	0.06%	-	-	0.00%
Agricultural	-	-	0.00%	4	6,000	0.00%	-	-	0.00%
Penn Yan Schools	1	28,881	0.08%	-	-	0.00%	1	123,711	1.66%
Churches (Religious)	-	-	0.00%	16	15,007,100	5.72%	-	-	0.00%
Charitable & Non Profit	-	-	0.00%	25	10,445,000	3.98%	1	125,258	1.68%
Health Care & Mental Health	-	-	0.00%	10	1,805,700	0.69%	2	152,577	2.05%
Enhanced Star	8	15,999,300	44.41%	11	3,162,100	1.21%	-	-	0.00%
Basic Star 1999-2000	-	-	0.00%	-	-	0.00%	-	-	0.00%
	48	17,779,384	49.35%	446	92,049,418	35.09%	15	2,595,979	34.86%

Equalized Total Assessed Value	36,025,717	262,319,366	7,445,908
Total Exempt Amount	112,424,781		
Total Equalized Assessed Value	305,790,991		
Total % of Value Exempted	36.77%		

VILLAGE OF PENN YAN
2016-2017 SCHEDULE OF SALARIES AND WAGES

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2016-2017 SALARY	DEPT TOTAL
A1010	Village Board Trustee	70%	2,736	
A1010	Village Board Trustee	70%	2,736	
A1010	Village Board Trustee	70%	2,736	
A1010	Village Board Trustee	70%	2,736	
A1010	Village Board Trustee	70%	2,736	
A1010	Village Board Trustee	70%	2,736	16,414
A1110	Acting Justice	100%	3,000	
A1110	Court Clerk	100%	7,299	
A1110	Court Clerk	100%	13,459	
A1110	Part-Time Police Officer	100%	6,542	
A1110	Village Justice	100%	20,771	51,071
A1210	Village Mayor	70%	3,385	3,385
A1325	Clerk-Treasurer	40%	27,681	
A1325	Deputy Clerk-Treasurer	15%	7,076	
A1325	Deputy Clerk	70%	29,640	
A1325	Deputy Clerk	45%	19,231	
A1325	Principal Account Clerk	15%	1,337	
A1325	Senior Account Clerk Typist	25%	11,466	96,429
A1420	Village Attorney	40%	12,467	12,467
A1620	Building Maintenance Mechanic	100%	44,584	44,584
A3120	Confidential Assistant to the Chief	100%	39,397	
A3120	Investigator	100%	76,206	
A3120	Investigator (retired)	100%	22,397	
A3120	Officer	100%	71,542	
A3120	Officer	100%	69,736	
A3120	Officer	100%	71,147	
A3120	Officer	100%	68,059	
A3120	Officer	100%	74,505	
A3120	Officer	100%	64,910	
A3120	Part-Time Police Officer	100%	21,560	
A3120	Part-Time Police Officer	100%	12,080	
A3120	Part-Time Police Officer	100%	3,580	
A3120	Part-Time Police Officer	100%	26,010	
A3120	Police Chief	100%	76,694	
A3120	Sergeant	100%	77,032	
A3120	Sergeant	100%	72,239	
A3120	Sergeant	100%	74,868	
A3120	Sergeant	100%	76,075	998,039
A3620	Code Enforcement Officer	100%	46,724	
A3620	Senior Typist	100%	43,199	89,923
A4010	Health Officer	100%	3,000	3,000
A5010	Assistant Director of Public Works	25%	14,602	
A5010	Director of Public Works	25%	19,002	33,605

VILLAGE OF PENN YAN
2016-2017 SCHEDULE OF SALARIES AND WAGES

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2016-2017 SALARY	DEPT TOTAL
A5110	DPW Supervisor	100%	64,410	
A5110	HEO	100%	61,793	
A5110	HEO	100%	48,346	
A5110	HEO	100%	50,336	
A5110	HEO	100%	49,763	
A5110	HEO	100%	50,024	
A5110	Summer Intern	33%	1,600	
A5110	Part Time Laborer	100%	9,500	335,772
A7140	Lifeguard	100%	1,682	
A7140	Lifeguard	100%	2,228	
A7140	Lifeguard	100%	1,529	
A7140	Lifeguard	100%	2,244	
A7140	Lifeguard	100%	2,002	
A7140	Lifeguard	100%	1,766	
A7140	Lifeguard	100%	1,694	
A7140	Lifeguard	100%	2,035	
A7140	Lifeguard	100%	2,530	
A7140	Lifeguard	100%	165	
A7140	Lifeguard	100%	1,870	
A7140	Lifeguard	100%	926	
A7140	Park Attendant	100%	4,295	
A7140	Park Attendant	100%	6,435	
A7140	Park Attendant	100%	4,280	
A7140	Park Attendant	100%	2,647	
A7140	Park Attendant	100%	4,529	
A7140	Playground Leader	100%	1,628	
A7140	Playground Leader	100%	2,426	
A7140	Playground Leader	100%	1,545	
A7140	Playground Leader	100%	1,560	
A7140	Playground Leader	100%	1,219	
A7140	Recreation Director	100%	51,369	102,603
A7510	Historian	100%	1,200	1,200
A8010	ZBA Secretary	100%	4,548	4,548
A8015	Historic Preservation Secretary	100%	5,822	5,822
A8020	Planning Board Secretary	100%	7,823	7,823
A8810	Cemetery Superintendent	100%	44,269	
A8810	Laborer	100%	11,944	
A8810	Laborer	100%	11,944	
	Total			1,874,841