

Village of Massena  
General Fund  
Adopted Budget  
2017-2018

4/20/2017  
10:09 AM

Acct. No.	Acct. Name	2016 - 2017	2017-2018	Net	% Inc
		Adopted Budget	Adopted Budget	Change	(Dec)
100.1001	Real Estate Taxes	\$ 5,563,845	\$ 5,633,223	69,378	1.25%
100.1080	Fed. Pymnts. in Lieu-Seaway	993	996	3	0.3%
100.1080	-Massena Housing Authority	42,680	45,265	2,585	6.1%
100.1081	Other Pymnts. in Lieu	65,892	69,748	3,856	5.9%
100.1090	Int. & Pen. on RPT	79,000	74,000	(5,000)	-6.3%
100.1120	Sales Tax	1,644,450	1,619,450	(25,000)	-1.5%
100.1130	Gross Receipts Tax 1	53,000	45,000	(8,000)	-15.1%
100.1130.000-921-10	Gross Receipts Tax 2	145,000	145,000	-	0.0%
100.1130.000-921-20	Gross Receipts Tax 3	4,500	4,000	(500)	-11.1%
100.1130.000-921-30	Gross Receipts Tax 4	9,000	9,000	-	0.0%
100.1230	Treasurer Fees	450	450	-	0.0%
100.1255	Clerk Fees	100	50	(50)	-50.0%
100.1520	Police Dept. Fees	250	500	250	100.0%
100.1540	Fire Inspection Fees	16,000	18,000	2,000	12.5%
100.1560	Public Safety Fees	17,000	15,000	(2,000)	-11.8%
100.1589	Pubic Safety - Code Violation Fees	16,000	14,000	(2,000)	
100.1710	Public Works Services	40,000	30,000	(10,000)	-25.0%
100.1989	Other Revenues	107,000	107,000	-	0.0%
100.2144	Water Service Charges-Pools	-	-	-	
100.2260	Public Safety Services, Task Force	-	2,358	2,358	
100.2261.001	Public Safety Services, Court Off	2,000	2,500	500	25.0%
100.2262	Fire Protection Services	90,079	90,079	-	0.0%
100.2263	Bldg. & Code Enf. Services	42,000	42,000	-	0.0%
100.2302	Snow Removal Services	70,000	60,000	(10,000)	-14.3%
100.2401	Interest Earnings	1,300	1,300	-	0.0%
100.2402	Interest Earnings, Reserves	50	100	50	100.0%
100.2450	Commissions	-	-	-	
100.2501	Business Licenses	1,000	1,200	200	20.0%
100.2540	Bingo Fees	2,500	2,500	-	0.0%
100.2610	Fines-Fees-Fort. Bail	50,000	45,000	(5,000)	-10.0%
100.2625	Fort. Of Crime Proceeds	-	-	-	
100.2650	Sale of Scrap	250	250	-	0.0%
100.2655	Minor Sales	1,000	600	(400)	-40.0%
100.2660	Sale of Land	-	-	-	
100.2665	Sale of Equipment	500	500	-	0.0%
100.2680	Insurance Recoveries	-	-	-	0.0%
100.2700	Reimb. Of Medicare Part D	-	-	-	
100.2701	Ref. of Approp. Exp.	-	-	-	
100.2705	Gifts and Donations	21,000	7,000	(14,000)	-66.7%
100.2709.000	Employee Contrib. - Health (Active)	36,166	64,524	28,358	78.4%
100.2709.000-000-10	Employee Contrib. - Health (Retiree)	3,588	4,264	676	18.8%
100.2709.000-000-20	Employee Contrib. - Vision (Retiree)	2,045	2,337	292	14.3%
100.2770	Rental Income	40,137	41,247	1,111	2.8%
100.2816	Interfund Rev. - Water	43,097	43,226	129	0.3%
100.2817	Interfund Rev. - Comm. Ctr.	12,000	14,000	2,000	16.7%
100.2818	Interfund Rev. - Sewer	43,097	43,226	129	0.3%
100.2819	Interfund Rev. - Rec.	40,720	40,842	122	0.3%
100.2820	Interfund Rev. - Refuse	40,957	41,080	123	0.3%
100.3001	State Aid - Per Capita	132,671	132,671	-	0.0%
100.3005	State Aid Mortgage Tax	31,000	30,000	(1,000)	-3.2%
100.3089	State Aid - Other (add'l Per Capita)	-	10,500	10,500	
100.3389	State Aid - Crim. Just.	20,000	-	(20,000)	0.0%
100.3501	Consolidated Highway (CHIPs)	220,810	261,110	40,300	18.3%
100.3501	PAVE NY	-	50,512	50,512	
100.3589	State Aid - Multimodal Grant	-	-	-	

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100.3820	State Aid - Recreation	-	-	-	100.0%
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>8,797,126</b>	<b>8,895,608</b>	<b>98,482</b>	<b>1.1%</b>
Expenses	Expenses	2016 - 2017 Adopted Budget	2017-2018 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	500	(500)	-50.0%
100.1110.100	Court - PS	67,936	70,941	3,005	4.4%
100.1110.200	Court - Eq.	-	-	-	
100.1110.400	Court - Cont.	13,000	13,000	-	0.0%
100.1210.100	Mayor - PS	17,000	17,000	-	0.0%
100.1210.200	Mayor - Eq.	-	-	-	
100.1210.400	Mayor - Cont.	5,000	5,000	-	0.0%
100.1320.400	Ind. Auditing - Cont.	11,297	11,297	-	0.0%
100.1325.100	Treas. - PS	58,292	102,256	43,964	75.4%
100.1325.200	Treas. - Eq.	1,403	1,320	(83)	-5.9%
100.1325.400	Treas. - Cont.	4,876	3,341	(1,535)	-31.5%
100.1330.100	Tax Collection - PS	1,000	1,500	500	50.0%
100.1330.200	Tax Collection - Eq.	-	250	250	
100.1330.400	Tax Collection - Cont.	8,200	8,300	100	1.2%
100.1410.100	Clerk - PS	26,998	29,210	2,212	8.2%
100.1410.200	Clerk - Eq.	3,108	1,650	(1,458)	-46.9%
100.1410.400	Clerk - Cont.	5,192	3,325	(1,867)	-36.0%
100.1420.100	Law - PS	-	-	-	
100.1420.400	Law - Cont.	25,000	30,000	5,000	20.0%
100.1430.100	Personnel - PS	-	-	-	
100.1430.200	Personnel - Equip.	-	-	-	
100.1430.400	Personnel - Cont.	4,580	100	(4,480)	
100.1440.100	Engineer - PS	35,499	36,144	645	1.8%
100.1440.400	Engineer - Cont.	200	200	-	
100.1460.100	Records Management-PS	19,136	16,211	(2,925)	-15.3%
100.1460.200	Records Management-Eq.	-	250	250	
100.1460.400	Records Management-Cont.	5,710	5,035	(675)	-11.8%
100.1620.400	Buildings - Cont.	36,824	43,648	6,824	18.5%
100.1640.100	Central Garage - PS	190,564	192,818	2,254	1.2%
100.1640.200	Central Garage - Eq.	1,000	1,000	-	0.0%
100.1640.400	Central Garage - Cont.	330,000	320,000	(10,000)	-3.0%
100.1650.200	Central Communications - Eq.	7,300	7,665	365	
100.1670.200	Central Printing & Mailing - Eq.	-	400	400	
100.1670.400	Central Printing & Mailing - Cont.	-	950	950	
100.1680.200	Central Data Processing - Eq.	17,500	9,300	(8,200)	-46.9%
100.1680.400	Central Data Processing - Cont.	11,000	11,200	200	1.8%
100.1910.400	Unallocated Insurance	99,716	93,697	(6,019)	-6.0%
100.1920.400	Municipal Dues	5,024	5,024	-	0.0%
100.1930.400	Claims & Refunds	5,000	7,500	2,500	50.0%
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.	80,000	50,000	(30,000)	-37.5%
100.2989.400	Other Educ. - DARE Prog	-	-	-	

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100.3120.100	Police - PS	1,569,080	1,823,354	254,274	16.2%
100.3120.200	Police - Eq.	104,882	10,487	(94,395)	-90.0%
100.3120.210	Police - Drug Eq.				
100.3120.400	Police - Cont.	160,000	165,000	5,000	3.1%
100.3120.410	Police - Drug Cont.			-	
100.3150.400	Jail - Cont.	1,000	1,000	-	0.0%
100.3410.100	Fire - PS	478,103	568,132	90,029	18.8%
100.3410.200	Fire - Eq.	14,095	14,095	-	0.0%
100.3410.400	Fire - Cont.	83,745	94,000	10,255	12.2%
100.3510.400	Control of Animals - Cont.	840	840	-	0.0%
100.3989.100	Bldg. & Fire Code - PS	35,772	39,737	3,965	11.1%
100.3989.200	Bldg. & Fire Code - Eq.	16,500	-	(16,500)	4000.0%
100.3989.400	Bldg. & Fire Code - Cont.	16,038	16,387	349	2.2%
100.3989.410	Bldg & Fire Code - Violations - Cont.	13,000	10,000	(3,000)	
100.4020.400	Registrar - Cont.	-	-	-	
100.5010.100	Street Ad. - PS	35,370	35,590	220	0.6%
100.5010.200	Street Ad. - Eq.	2,000	500	(1,500)	-75.0%
100.5010.400	Street Ad. - Cont.	12,000	12,000	-	0.0%
100.5110.100	Street Maint. - PS	239,681	250,375	10,694	4.5%
100.5110.200	Street Maint. - Eq.	167	13,344	13,177	2350.0%
100.5110.400	Street Maint. - Cont.	85,000	80,000	(5,000)	-5.9%
100.5112.100	Road Const. - PS	176,862	186,999	10,137	5.7%
100.5112.200	Road Const. - Eq.	38,395	13,872	(24,523)	-63.9%
100.5112.400	Road Const. - Cont.	252,374	265,488	13,114	5.2%
100.5142.100	Snow Removal - PS	333,846	334,123	277	0.1%
100.5142.200	Snow Removal - Eq.	86,766	739	(86,027)	
100.5142.400	Snow Removal - Cont.	113,000	110,000	(3,000)	-2.7%
100.5182.400	Street Lighting - Cont.	152,000	149,000	(3,000)	-2.0%
100.6410.400	Publicity - Cont.	20,000	20,000	-	0.0%
100.6772.400	Prog. for Aging - Cont.	2,550	2,500	(50)	-2.0%
100.6789.400	Economic Development - Grant Writing	25,000	24,000	(1,000)	-4.0%
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	54,672	55,765	1,093	2.0%
100.7110.200	Parks - Eq.	17,000	-	(17,000)	400.0%
100.7110.400	Parks - Cont.	4,000	8,000	4,000	100.0%
100.7140.400	Playgrnds. & Rec. - Cont.			-	
100.8010.400	Zoning - Cont.	800	700	(100)	-12.5%
100.8020.400	Planning - Cont.	600	600	-	0.0%
100.8030.400	Research	300	300	-	0.0%
100.8140.100	Storm Sewers - PS	18,000	20,000	2,000	11.1%
100.8140.400	Storm Sewers - Cont.	20,000	18,000	(2,000)	-10.0%
100.8170.100	Street Cleaning - PS	30,677	31,291	614	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	9,933	10,132	199	2.0%
100.8560.400	Shade Trees - Cont.	6,000	6,000	-	0.0%
100.9010.800	State Retirement	223,489	239,650	16,161	7.2%
100.9015.800	Police & Fire Retirement	495,472	461,836	(33,636)	-6.8%
100.9030.800	Social Security	261,815	294,187	32,372	12.4%
100.9040.800	Workers' Compensation	114,076	115,244	1,168	1.0%
100.9045.800	Life Insurance	3,043	-	(3,043)	
100.9050.800	Unemployment Ins.	1,214	1,214	-	0.0%
100.9060.800	Health Insurance	2,097,130	2,369,839	272,709	13.0%

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Acct. No.	Acct. Name	2016 - 2017 Adopted Budget	2017-2018 Adopted Budget	Net Change	% Inc (Dec)
100.9060.800-010-00	Health Insurance - MERP	15,000	10,000	(5,000)	-33.3%
100.9089.801	Comp. Abs. - Vac. Exp.	-	-	-	
100.9089.802	Comp. Abs. - Sick Time	-	-	-	
100.9526.400	Transfer to Jt. Rec.	327,359	336,817	9,458	2.9%
100.9527.400	Transfer to Spec. Grants Fnd.	14,000	15,000	1,000	7.1%
100.9550.900	Cap. Proj. Fire Apparatus	30,000	30,000	-	0.0%
100.9710.600	Serial Bonds-Principal	40,000	40,000	-	0.0%
100.9710.700	Serial Bonds-Interest	53,420	51,976	(1,444)	-3.6%
100.9720.600	Stat. Installment Bond-Prin.	-	-	-	0.0%
100.9720.700	Stat. Installment Bond-Int.	-	-	-	
100.9785.600	Installment Purchase - Prin.	38,860	39,888	1,028	2.6%
100.9785.700	Installment Purchase - Int.	10,301	9,273	(1,028)	-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>9,239,332</b>	<b>9,576,806</b>	<b>337,474</b>	<b>3.7%</b>
	<b>Revenue Summary</b>				
	Real Prop. Tax	5,563,845	5,633,223	69,378	1.2%
	Real Prop. Tax Items	188,565	190,009	1,444	0.8%
	Non-Prop. Tax Items	1,855,950	1,822,450	(33,500)	-1.8%
	Dept. Income	196,800	185,000	(11,800)	-6.0%
a	Intergovernmental Charges	204,079	196,937	(7,142)	-3.5%
b	Use of Money & Property	1,350	1,400	50	3.7%
c	Licenses & Permits	3,500	3,700	200	5.7%
d	Fines & Forfeitures	50,000	45,000	(5,000)	-10.0%
e	Sale of Prop. & Comp.	1,750	1,350	(400)	-22.9%
f	Misc. Local Sources	102,936	119,372	16,437	16.0%
g	Interfund Revs.	179,871	182,374	2,503	1.4%
	State Aid	404,481	484,793	80,312	19.9%
	Federal Aid	14,000	-	(14,000)	
	Interfund Transfers	30,000	30,000	-	0.0%
	Bond Proceeds	-	-	-	
	<b>Total</b>	<b>8,797,126</b>	<b>8,895,608</b>	<b>98,482</b>	<b>1.1%</b>
	Other Local Revenue (a-g)	543,486	550,133	6,648	1.2%
	<b>Expense Summary</b>				
	General Govt.	1,130,605	1,124,032	(6,573)	-0.6%
	Education	-	-	-	
	Public Safety	2,493,055	2,743,032	249,977	10.0%
	Health	-	-	-	
	Transportation	1,527,461	1,452,030	(75,431)	-4.9%
	Community Devel.	97,550	86,500	(11,050)	-11.3%
	Parks & Rec.	403,031	400,582	(2,449)	-0.6%
	Home & Community	89,310	90,023	713	0.8%
	Employee Benefits	3,211,239	3,491,970	280,731	8.7%
	Debt Service	142,581	141,137	(1,444)	-1.0%
	Transfer to Other Funds	144,500	47,500	(97,000)	-67.1%
		<b>9,239,332</b>	<b>9,576,806</b>	<b>337,474</b>	<b>3.7%</b>



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		2017-2018		
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Tax Rate Calculations (Adopted Budget)		Town of Massena	Town of Louisville	Town of Norfolk
Assessed Value		442,813,114	29,297,884	212,700
Txbl Assd Val (TAV)		329,141,506	26,636,833	35,500
Equalization Rate		1	0.88	0.82
Full Value		329,141,506	30,269,128	43,293
% of TAV		0.915670914	0.084208646	0.00012044
Levy	\$	5,633,223	\$ 5,633,223	\$ 5,633,223
Share of Levy		5,158,178.46	474,366.08	678.47
Txbl Assd Val (TAV)		329,141,506	26,636,833	35,500
Tax Rate - 2017/18		15.671613	17.808652	19.111724
Tax Rate - 2016/17		15.4639	16.993297	18.85831
% increase(decrease)		1.343%	4.798%	1.344%
Amount increase		0.207713	0.815355	0.253414

Village of Massena  
 Refuse Fund  
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G/L Acct. #		2016-17 Adopted Budget	2017-18 Adopted Budget	Increase (Decrease)	% Inc (Dec)
	<b>Revenues</b>				
175.2011.000	Departmental Income	100	-	(100)	-100%
175.2130.000	Refuse & Garbage Fees	1,112,765	1,212,765	100,000	9%
175.2148.000	Interest & Penalties	25,000	28,000	3,000	12%
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	5,855	2,218	61%
175.2709.000-000-10	Emp Contr - Health (Retiree)	-	1,040	1,040	
175.2709-000.000-20	Emp Cont. - Vision (Retiree)	-	-	-	
175.3910.000	State Aid - NYS DEC	42,000	-	(42,000)	
175.5031.000	Interfund Transfer	-	-	-	
175.5060.000	Other Financing Sources	-	-	-	
	<b>Total Estimated Revenues</b>	<b>1,183,502</b>	<b>1,247,660</b>	<b>64,158</b>	<b>5%</b>
	<b>Expenses</b>				
175.1420.400	Law - Cont.	5,000	5,000	-	
175.1430.400	Personnel - Cont.	1,434	-	(1,434)	-100%
175.1650.200	Central Communications - Eq.	250	263	13	
175.1670.200	Central Printing & Mailing - Eq.	-	400		
175.1670.400	Central Printing & Mailing - Cont.	-	215		
175.1680.200	Central Data Proc. - Eq.	12,500	7,800	(4,700)	
175.1680.400	Central Data Proc. - Cont.	1,300	1,400	100	8%
175.1910.400	Unallocated Insurance	5,500	5,500	-	0%
175.1930.400	Refund of Refuse Charges	-	-	-	
175.1940.200	Purchase of Property	8,250	-	(8,250)	
175.1990.400	Contingency	11,733	20,488	8,755	75%
175.6789.400	Econ Dev - Grant Writing	5,000	4,800	(200)	
175.8160.100	W&R - PS	365,635	388,397	22,762	6%
175.8160.200	W&R - Eq.	36,218	23,851	(12,367)	-34%
175.8160.200	W&R - Eq. (recycle containers)	84,000	-	(84,000)	
175.8160.400	W&R - Cont.	126,767	129,323	2,556	2%
175.8160.500	W&R - Tipping Fees	404,000	404,000	-	0%
175.8160.600	W&R - Capital Acct.	-	-	-	
175.9010.800	State Retirement	48,207	26,790	(21,417)	-44%
175.9030.800	Social Security	27,971	29,712	1,741	6%
175.9040.800	Compensation	9,572	8,460	(1,112)	-12%
175.9045.800	Life Insurance	216	-	(216)	
175.9050.800	Unemployment	147	147	-	0%
175.9060.800	Health Insurance	143,824	168,291	24,467	17%
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>1,300,024</b>	<b>1,227,337</b>	<b>(72,687)</b>	<b>-6%</b>
	<b>Fund Balance Generated (Used)</b>		<b>20,323</b>		

Village of Massena  
Water Fund  
Adopted Budget  
2017-2018

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G/L Acct. #	Acct. Name	2016-17	2017-2018	Increase (Decrease)	% Inc (Dec)
		Adopted Budget	Adopted Budget		
	<b>Revenues</b>				
300.1030.000	Special Assessments - WTP	270,000	273,000	3,000	1%
300.1030.000-010-00	Special Assessments - Maple St	95,000	102,000	7,000	7%
300.2140.000	Metered Sales	1,146,635	1,126,635	(20,000)	-2%
300.2140.001	Metered Sales - East Massena	336,389	326,389	(10,000)	-3%
300.2140.002	Metered Sales - Other Town	31,675	40,675	9,000	28%
300.2140.003	Metered Sales - Town(East)	5,068	4,568	(500)	-10%
300.2140.004	Metered Sales - Louisville	-	-	-	
300.2143.000	Unmetered Sales	200	150	(50)	-25%
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	4,500	1,500	50%
300.2148.002	Int. & Pen. - Other Town	800	1,000	200	25%
300.2148.003	Int. & Pen. - Town (East)	-	50	50	
300.2401.000	Interest Earnings	200	100	(100)	0%
300.2402.000	Interest Earnings, Reserves	-	-	-	
300.2655.000	Minor Sales	-	1,000	1,000	
300.2680.000	Insurance Recoveries	-	-	-	
300.2701.000	Ref. of Approp. Exp.	-	-	-	
300.2709.000	Emp Contr - Health (Active)	5,259	9,369	4,110	78%
300.2709.000-000-10	Emp Contr - Health (Retiree)	-	-	-	0%
300.2709.000-000-20	Emp Contr - Vision (Retiree)	584	876	292	50%
300.2818.000	Interfund Revenue - Sewer	-	-	-	
300.5031.000	Interfund Transfer	-	-	-	
300.5060.000	Other Revenue Sources	-	250,000	250,000	
	<b>Total Estimated Revenues</b>	1,930,510	2,176,012	245,502	13%
	<b>Expenses</b>				
300.1375.400	Credit Card Fees	4,000	4,500	500	13%
300.1420.400	Law - Cont.	10,000	10,000	-	0%
300.1430.400	Personnel - Cont.	1,523	-	(1,523)	-100%
300.1650.200	Central Communication Sys - Eq.	1,200	1,260	60	5%
300.1670.200	Central Printing & Mailing - Eq.	-	400	400	
300.1670.400	Central Printing & Mailing - Cont.	-	360	360	
300.1680.200	Central Data Proc - Eq.	12,500	8,300	(4,200)	-34%
300.1680.400	Central Data Proc - Cont.	5,700	3,500	(2,200)	-39%
300.1910.400	Unallocated Ins.	13,500	13,500	-	0%
300.1930.400	Refunds	-	-	-	
300.1940.200	Purchase of Land	8,250	-	(8,250)	-100%
300.1990.400	Contingency	23,733	23,733	-	0%
300.6789.400	Econ Dev - Grant Writing	7,500	7,200	(300)	-4%
300.8310.100	Water Fund Admin. - PS	109,329	130,824	21,495	20%
300.8310.200	Water Fund Admin. - Eq.	6,500	5,000	(1,500)	-23%
300.8310.400	Water Fund Admin. - Cont.	16,800	16,800	-	0%
300.8330.100	Purification - PS	140,919	147,497	6,578	5%
300.8330.200	Purification - Eq.	10,000	10,000	-	0%
300.8330.400	Purification - Cont.	185,000	185,000	-	0%
300.8340.100	Trans. & Dist. - PS	381,430	382,887	1,457	0%
300.8340.200	Trans & Dist. - Eq.	10,932	17,500	6,568	60%
300.8340.400	Trans. & Dist. - Cont.	190,000	190,000	-	0%
300.9010.800	State Retirement	96,360	99,129	2,769	3%
300.9030.800	Social Security	48,323	50,582	2,259	5%
300.9040.800	Compensation	20,150	18,447	(1,703)	-8%
300.9045.800	Life Insurance	336	-	(336)	-100%
300.9050.800	Unemployment	210	210	-	0%
300.9060.800	Health Insurance	344,832	378,911	34,079	10%



Village of Massena  
Water Fund  
Adopted Budget  
2017-2018

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G/L Acct. #	Acct. Name	Adopted Budget	Adopted Budget	Increase (Decrease)	% Inc (Dec)
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	232,194	<b>230,632</b>	(1,562)	-1%
300.9901.900-192-20	Trns. To Debt Service, Maple St.	66,441	<b>69,828</b>	3,387	5%
300.9950.900-000-00	Trans. to Other Funds	-	-	-	
300.9950.900-110-10	Trns to WTP Cap. Fund	52,772	-	(52,772)	-100%
300.9950.900-800-10	Trns to DPW Strct. - O&M	2,500	<b>2,500</b>	-	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	-	<b>250,000</b>	250,000	
	<b>Total Estimated Expenses</b>	2,002,934	<b>2,258,500</b>	<b>255,566</b>	<b>13%</b>
	<b>Fund Balance Generated (Used)</b>		<b>(82,488)</b>		

Village of Masena  
Sewer Fund  
Adopted Budget  
2017-2018

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G/L Acct. #	Acct. Name	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase (Decrease)	% Inc (Dec)
<b>Revenues</b>					
400.1030.000-010-00	Special Assessments-Maple	106,000	105,000	(1,000)	-1%
400.2120.000	Sewer Rents	600,000	590,000	(10,000)	-2%
400.2120.001	Sewer Rents-East Massena	20,000	20,000	-	0%
400.2120.002	Sewer Rents-Other Town	-	-	-	-
400.2122.000	Metered Sewer Charges	875,000	870,000	(5,000)	-1%
400.2122.001	Metered Sewer-East Massena	36,000	35,000	(1,000)	-3%
400.2122.002	Metered Sewer-Other Town	25,000	26,000	1,000	4%
400.2128.000	Sewer Merchandise	115,000	120,000	5,000	4%
400.2148.000	Interest & Penalties	34,000	34,000	-	0%
400.2148.001	Int. & Pen.-East Massena	500	1,000	500	100%
400.2148.002	Int. & Pen.-Other Town	750	750	-	0%
400.2374.000	Sewer Services, Other Govts.	25,000	25,000	-	0%
400.2401.000	Interest Earnings	50	50	-	0%
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	7,456	3,170	74%
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>1,841,586</b>	<b>1,834,256</b>	<b>(7,330)</b>	<b>0%</b>
<b>Expenses</b>					
400.1420.400	Law - Cont.	10,000	10,000	-	0%
400.1430.400	Personnel- Cont.	1,523	-	(1,523)	-100%
400.1650.200	Central Communication Sys - Eq	2,500	2,625	125	5%
400.1670.200	Central Printing & Mailing - Eq.	-	400	400	-
400.1670.400	Central Printing & Mailing - Cont.	-	360	360	-
400.1680.200	Central Data Proc - Eq.	12,500	8,300	(4,200)	-34%
400.1680.400	Central Data Proc - Cont.	5,700	3,400	(2,300)	-40%
400.1910.400	Unallocated Ins.	23,500	23,500	-	0%
400.1930.400	Sewer Refunds	-	-	-	-
400.1940.200	Purchase of Land	8,250	-	(8,250)	-100%
400.1990.400	Contingent	22,183	19,279	(2,904)	-13%
400.6789.400	Econ Dev - Grant Writing	7,500	7,200	(300)	-4%
400.8110.100	Sewer Admin. - Pers. Serv.	102,916	124,044	21,128	21%
400.8110.200	Sewer Admin. - Eq.	2,000	500	(1,500)	-75%
400.8110.400	Sewer Admin. - Cont.	16,500	16,500	-	0%
400.8120.100	Sanitary Sewers-Pers. Serv.	106,423	126,607	20,184	19%
400.8120.200	Sanitary Sewers-Eq.	65,886	21,562	(44,324)	-67%
400.8120.400	Sanitary Sewers-Cont.	130,000	130,000	-	0%
400.8130.100	Trmnt. & Disp.-Pers. Serv.	319,354	338,469	19,115	6%
400.8130.200	Trmnt. & Disp.-Eq.	-	-	-	-
400.8130.400	Trmnt. & Disp.-Cont.	325,000	325,000	-	0%
400.9010.800	State Retirement	75,986	74,387	(1,599)	-2%
400.9030.800	Soc. Sec.	40,445	45,068	4,623	11%
400.9040.800	Compensation	14,286	15,356	1,070	7%
400.9045.800	Life Insurance	358	-	(358)	-100%
400.9050.800	Unemployment	231	231	-	0%
400.9060.800	Health Insurance	221,270	217,504	(3,766)	-2%
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  
2017-2018

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G/L Acct. #	Acct. Name	Adopted Budget	Adopted Budget	Increase (Decrease)	% Inc (Dec)
400.9550.902	Interfund Trans-Sewage plnt.	-	-	-	
400.9550.904	Interfund Trans-DPW Strcuts.	-	-	-	
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	265,000	-	(265,000)	-100%
400.9901.900-192-30	Trns to Debt Serv. - Maple St.	63,839	63,080	(759)	-1%
400.9901.900-192-40	Trns to Debt Serv. - Center St.	-	-	-	
400.9901.900-192-50	Trns to Debt Serv. - CWSRF proj	-	-	-	
400.9950.900-120-10	Trns to San. Sew. Cap Fund	50,000	-	(50,000)	-100%
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>	2,015,650	1,695,872	(319,778)	-16%
	<b>Fund Balance Generated (Used)</b>		138,384		

Village of Massena  
 Capital Proj/Debt Svc  
 Special Grants  
 2017-2018 Adopted Budgets

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2017-2018 Adopted Capital Projects Budgets					
Fund	G/L #	Description	Revenue	Expenditure	Approp. FB
800	800.5031.000-000-00	Interfund Transfers	10,000		
		Fund Balance Used (Generated)			(10,000)
900	900.5031.000-000-00	Interfund Transfers	250,000		
	900.8340.200-000-30	Water Main Repl-(Main St @ Rt 37)		100,000	
	900.8340.200-000-40	New Water Main-(Cook St)		250,000	
		Fund Balance Used (Generated)			100,000
	<b>TOTAL</b>		<b>260,000</b>	<b>350,000</b>	<b>90,000</b>
2017-2018 Adopted Debt Service Budget					
Fund	G/L #	Description	Revenue	Expenditure	Approp. FB
192	192.5031.000	Interfund Transfers	483,540		
	192.9710.600	Serial Bonds - Principal		478,000	
	192.9710.700	Serial Bonds - Interest		85,980	
		Reserve for Debt Appropriated			80,440
			<b>483,540</b>	<b>563,980</b>	<b>80,440</b>
2017-2018 Adopted Special Grants Fund Budget					
Fund	G/L #	Description	Revenue	Expenditure	Approp. FB
600	600.5031.000	Interfund Transfers	15,000		
	600.8686.400	Grant Admin. - Cont.		15,000	
			<b>15,000</b>	<b>15,000</b>	<b>-</b>

**Massena Community Center**  
**Adopted Budget**  
**2017-2018**

		2016-2017	2017-2018
		Adopted	Adopted
		Budget	Budget
<b>REVENUE</b>			
150.2770.000	Rental Income	9,043	<b>8,358</b>
150.2390.000	Comm. Ctr. Jt. Fund-Town	19,733	<b>24,969</b>
150.2390.000	Comm. Ctr. Jt. Fund-Village	30,224	<b>37,048</b>
	<b>TOTAL REVENUE</b>	<b>59,000</b>	<b>70,375</b>
<b>EXPENSE</b>			
150.1620.200	Community Ctr. - Equip	-	<b>4,500</b>
150.1620.400	Community Ctr. - Cont.	59,000	<b>65,875</b>
	<b>TOTAL EXPENSES</b>	<b>59,000</b>	<b>70,375</b>