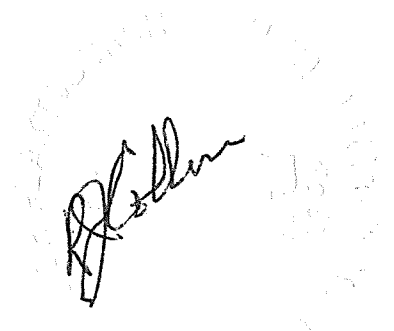


**TOWN OF
PLATTSBURGH**

2018

**TENTATIVE
BUDGET
SUMMARY**

September 30, 2017

A handwritten signature in black ink is written over a faint, circular embossed stamp. The signature is cursive and appears to read "R. J. [unclear]". The stamp is mostly illegible but seems to contain text around its perimeter.

TOWN OF PLATTSBURGH
2018 TENTATIVE BUDGET

TABLE OF CONTENTS

Budget Process	Page 1
Budget Comparison	Page 2
General	Pages 3 to 6
Highway	Page 7
Ambulance District	Page 8
Base Storm Water District	Page 8
Lighting District	Page 8
Sewer Districts	Page 8
Water Districts	Page 8
Water and Sewer Department	Page 9
Fire Districts	Page 10
Elected Officials Salaries	Page 11
Tax Rate Comparison	Page 12
Exemption Impact Report	Appendix A

Town of Plattsburgh Budget Process

The following step-by-step list outlines the budget adoption process from the initial stages through to its final adoption. Please note that there are some steps that the law requires be accomplished by a certain date — these statutory deadlines are listed below in bold.

Appointment of Budget Officer: The very first step in preparing a Town Budget is the Town Supervisor's decision to designate a Budget Officer. The Supervisor has appointed Patrick Bowen as the Budget Officer.

Development and Submission of Estimates: The Budget Officer works with the various Department Heads of the Town to develop reasonable estimates of the revenues and expenditures for the coming fiscal year. Budget estimates are submitted to the Budget Officer by September 20. The Budget Officer develops the tentative budget and files it with the Town Clerk by September 30. The tentative budget represents the initial working copy for the Town Board.

Presentation and Review of the Tentative Budget: The Town Clerk presents the tentative budget to the Town Board at a regular or special Town Board meeting which is held on or before October 5. The Town Board accepts the tentative budget and establishes the dates for budget workshops. The tentative budget represents the initial working copy for the Town Board and is subject to many revisions. At the budget workshop on October 14, the Town Board will meet with Department Heads to review and make any changes to the tentative budget that it deems necessary, consistent with law. The tentative budget will be available on the Town's website shortly after presented to the Town Clerk.

Adoption of the Preliminary Budget: Once the Town Board has concluded its review of the tentative budget, it needs to approve the tentative budget and any changes made thereto by resolution. The tentative budget so adopted by the Town Board then becomes the preliminary budget. The preliminary budget is filed with the Town Clerk, and the Town Clerk makes as many copies of the preliminary budget available for public distribution as the Town Board directs. Additionally, the preliminary budget will be available on the Town's website shortly after presented to the Town Clerk.

Public Hearing on the Preliminary Budget: The public hearing on the preliminary budget must be held no later than the Thursday following Election Day — for 2017, this will be November 9. Notice of the public hearing will be published in the Town's official newspaper, posted on the Town's website and the Town Clerk's bulletin board. The notice will state the time; place and purpose of the hearing and that copy of the preliminary budget are available for public inspection by anyone interested. The notice will also state the proposed salary of each member of the Town Board (including the supervisor), the elected Town Clerk and the elected Highway Superintendent. At least five days must elapse between the first publication of the notice and the date specified for the hearing.

Modification of the Preliminary Budget: After the public hearing has been closed, the Town Board may make any further changes that it deems necessary, consistent with law.

Adoption of Final Budget: After the Town Board has completed its review of the preliminary budget, made any changes it required and adopted the tax cap override (if necessary), the preliminary budget should be adopted as the final budget by Town Board resolution. The final budget must be adopted no later than November 20, and entered in full in the minutes of the Town Board. The final budget will be available on the Town's website shortly after adoption by the Town Board.

Receipt of Fire District Budgets: The boards of fire commissioners must file their estimates with the budget officer by September 20. The estimates must be in the same format as the town budget. The budget officer must affix the fire district budget to the town tentative budget. No changes may be made in the fire district budget by either the budget officer or the town board.

School District Budgets: School districts are responsible for the development of their own budget. The board of education is required to approve the budget before their budget is presented to the voters. Final authorization of each district's budget rests with the voters of that district. Towns do not participate in the school district budget process.

**TOWN OF PLATTSBURGH
2018 TENTATIVE BUDGET
APPROPRIATIONS COMPARISON**

FUND	2016	2017	2018	Increase (Decrease)	Percentage of Inc./((Dec.))
GENERAL	\$3,567,641	\$3,654,934	\$3,785,458	\$130,524	3.57%
AMBULANCE DISTRICTS	\$653,000	\$439,000	\$449,560	\$10,560	2.41%
HIGHWAY	\$2,601,275	\$2,676,425	\$2,792,775	\$116,350	4.35%
BASE STORM WATER DISTRICT	\$48,519	\$47,100	\$46,606	(\$494)	-1.05%
LIGHTING DISTRICTS	\$299,202	\$303,545	\$221,100	(\$82,445)	-27.16%
SEWER DISTRICTS	\$1,981,581	\$2,004,231	\$4,051,556	\$2,047,325	202.15%
WATER DISTRICTS	\$2,685,325	\$2,566,031	\$4,199,308	\$1,633,277	63.65%
WATER & SEWER DEPT.	\$2,036,377	\$2,203,779	\$2,059,274	(\$144,505)	-6.56%
FIRE DISTRICTS	\$2,453,690	\$1,869,447	\$1,904,781	\$35,334	1.89%
TOTAL TOWN	\$13,872,920.30	\$13,895,045.00	\$17,605,637.00	\$3,710,592.00	26.70%
TOTAL FIRE DISTRICTS	\$2,453,690.00	\$1,869,447.00	\$1,904,780.84	\$35,334.85	1.89%
TOTAL TOWN & FIRE DISTRICTS	\$16,326,610.30	\$15,764,492.00	\$19,510,417.84	\$3,745,926.85	22.94%

**TOWN OF PLATTSBURGH
2018 TENTATIVE BUDGET
GENERAL FUND**

<u>ESTIMATED APPROPRIATIONS</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Town Board, Councilpersons	\$ 70,700	\$ 71,350	\$ 65,900
Justice of the Peace	\$ 442,242	\$ 413,469	\$ 420,364
Supervisor	\$ 113,718	\$ 112,939	\$ 115,154
Independent Auditing	\$ 31,000	\$ 26,500	\$ 31,000
Receiver of Taxes & Assessments	\$ 69,517	\$ 69,295	\$ 74,706
Assessor	\$ 279,369	\$ 214,600	\$ 236,325
Town Clerk	\$ 60,960	\$ 64,600	\$ 68,944
Town Attorney	\$ 105,896	\$ 110,997	\$ 101,958
General Office Administration	\$ 329,472	\$ 330,785	\$ 334,620
Election	\$ 29,400	\$ 27,620	\$ 30,666
Central Services	\$ 81,500	\$ 98,800	\$ 132,750
Building and Grounds	\$ 658,909	\$ 717,655	\$ 720,900
Insurance	\$ 92,500	\$ 94,000	\$ 88,900
Municipal Association Dues	\$ 1,500	\$ 1,500	\$ 1,500
Contingent Account	\$ 65,749	\$ 40,000	\$ 40,000
Traffic Control	\$ 8,000	\$ 8,000	\$ 8,000
Dog Control	\$ 34,540	\$ 35,825	\$ 34,880
Registrar of Vital Statistics	\$ 930	\$ 810	\$ 800
Highway Administration	\$ 122,574	\$ 128,900	\$ 144,043
Community Action Program JCEO	\$ 18,920	\$ 18,920	\$ 21,123

2018 TENTATIVE GENERAL FUND BUDGET (CONTINUED)

<u>ESTIMATED APPROPRIATIONS</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Programs for the Aged	\$ 19,710	\$ 20,045	\$ 20,495
Recreation Program	\$ 216,955	\$ 216,775	\$ 225,805
Town Historian	\$ 14,695	\$ 3,734	\$ 3,435
Community Service/Relations	\$ 3,000	\$ 2,750	\$ 2,750
Zoning	\$ 319,450	\$ 360,720	\$ 451,565
Planning	\$ 290,735	\$ 379,820	\$ 313,875
Research	\$ 10,000	\$ 10,000	\$ 20,000
Budgetary Provision for Other Uses Playground Equipment	\$ -	\$ -	\$ 75,000
B.A.N. - Principal	\$ 72,500	\$ 72,500	\$ -
B.A.N. - Interest	\$ 3,200	\$ 2,025	\$ -
Transfer to Capital Projects	\$ -	\$ -	\$ -
TOTAL ESTIMATED APPROPRIATIONS:	<u>\$ 3,567,641</u>	<u>\$ 3,654,934</u>	<u>\$ 3,785,458</u>

2018 TENTATIVE GENERAL FUND BUDGET (CONTINUED)

<u>ESTIMATED REVENUES</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
LOCAL SOURCES:			
Fees in Lieu of Taxes	\$ 62,366	\$ 62,700	\$ 63,000
Interest & Penalties	\$ 15,000	\$ 15,000	\$ 15,000
Real Property/School Taxes			
County, Sales Tax Distribution	\$ 2,456,202	\$ 2,463,812	\$ 2,500,001
Franchises	\$ 190,000	\$ 200,000	\$ 200,000
Town Clerk Fees	\$ 3,000	\$ 3,000	\$ 3,000
Charges-Program for the Aging	\$ 7,000	\$ -	
Recreation Fees	\$ 12,500	\$ 14,000	\$ 15,000
Zoning Fees, Board of Appeals	\$ 5,000	\$ 5,000	\$ 5,000
Planning Board Fees	\$ 10,500	\$ 14,000	\$ 14,000
Tax Receiver Service - School Districts	\$ 1,500	\$ 1,500	\$ 1,500
County, Youth Programs	\$ 1,500	\$ 1,500	\$ 1,500
Schuyler Falls Rec. Fees	\$ 2,500	\$ 2,500	\$ 2,500
Interest and Earnings	\$ 750	\$ 1,500	\$ 2,000
Building Rental - WS Dept.	\$ 7,000	\$ 7,000	\$ 7,000
Business & Occupational Licenses	\$ 2,800	\$ 3,000	\$ 3,000
Games of Chance	\$ 250	\$ 250	\$ 1,500
Bingo Licenses	\$ 1,000	\$ 1,400	\$ 1,400
Dog Licenses, Town	\$ 11,500	\$ 10,000	\$ 10,000
Building and Alteration Permits	\$ 38,000	\$ 40,000	\$ 45,000
Street Opening Permits	\$ 750	\$ 500	\$ 250
Justice Fines/Fees	\$ 300,000	\$ 300,000	\$ 250,000
Interfund Revenue	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL ESTIMATED REVENUES	<u>\$ 3,144,118</u>	<u>\$ 3,161,662</u>	<u>\$ 3,155,651</u>
FROM LOCAL SOURCES			

2018 TENTATIVE GENERAL FUND BUDGET (CONTINUED)

	<u>2016</u>	<u>2017</u>	<u>2018</u>
STATE AID:			
Per Capita	\$ 92,000	\$ 92,803	\$ 92,803
Mortgage Tax	\$ 200,000	\$ 200,000	\$ 215,000
Youth Programs	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL ESTIMATED REVENUES FROM STATE SOURCES	\$ 295,000	\$ 295,803	\$ 310,803
 FEDERAL AID:			
	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES FROM FEDERAL SOURCES	\$ -	\$ -	\$ -
 TOTAL ESTIMATED GENERAL REVENUES:	<u>\$ 3,439,118</u>	<u>\$ 3,457,465</u>	<u>\$ 3,466,454</u>
 <u>GENERAL FUND SUMMARY</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Estimated Appropriations	\$ 3,567,641	\$ 3,654,934	\$ 3,785,458
Less: Estimated Revenues	\$ 3,439,118	\$ 3,457,465	\$ 3,466,454
Less: Appropriated Fund Balance	\$ 128,523	\$ 197,469	\$ 319,004
 Amount to be Raised by Taxes:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PLATTSBURGH
2018 TENTATIVE BUDGET
HIGHWAY FUND**

<u>Estimated Appropriations</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Repairs	\$ 375,250	\$ 292,050	\$ 327,250
Improvements	\$ 549,500	\$ 645,000	\$ 626,000
Machinery	\$ 347,900	\$ 347,900	\$ 407,900
Town Snow	\$ 530,800	\$ 570,955	\$ 603,500
Other Snow (County)	\$ 101,600	\$ 91,600	\$ 81,600
Sidewalks	\$ 13,000	\$ 37,000	\$ 37,000
Employee Benefits	\$ 532,725	\$ 545,420	\$ 567,100
Debt Service	\$ 150,500	\$ 146,500	\$ 142,425
TOTAL ESTIMATED APPROPRIATIONS:	<u>\$ 2,601,275</u>	<u>\$ 2,676,425</u>	<u>\$ 2,792,775</u>
Estimated Revenues			
Local Sources:			
Real Property Taxes	\$ 1,072,332	\$ 1,162,110	\$ 1,184,541
Fees In Lieu of Taxes	\$ 14,000	\$ 18,200	\$ 17,000
Sales Tax	\$ 1,240,100	\$ 1,175,915	\$ 1,192,763
County Snow	\$ 70,000	\$ 71,000	\$ 75,200
Interest and Earnings	\$ 250	\$ 400	\$ 1,000
Sale of Scrap	\$ 1,000	\$ 1,000	\$ 1,000
Interfund Transfer	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUE FROM LOCAL SOURCES:	<u>\$ 2,397,682</u>	<u>\$ 2,428,625</u>	<u>\$ 2,471,504</u>
State Sources:			
CHIPS	\$ 150,000	\$ 150,000	\$ 150,000
TOTAL ESTIMATED REVENUE FROM STATE SOURCES:	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>
TOTAL ESTIMATED REVENUE:	<u>\$ 2,547,682</u>	<u>\$ 2,578,625</u>	<u>\$ 2,621,504</u>
Estimated Appropriated Fund Balance	<u>\$ 53,593</u>	<u>\$ 97,800</u>	<u>\$ 171,271</u>

**TOWN OF PLATTSBURGH
2018 TENTATIVE BUDGETS**

AMBULANCE DISTRICT

<u>District</u>	2016	2017	2018	Less Estimated Revenues	Less Appropriated Funds	Amount Raised by Taxes
	Estimated Appropriations	Estimated Appropriations	Estimated Appropriations			
Consolidated Ambulance	\$ 653,000	\$ 439,000	\$ 449,560	\$ 25,500	\$ -	\$ 424,060
TOTAL	\$ 653,000	\$ 439,000	\$ 449,560	\$ 25,500	\$ -	\$ 424,060

BASE STORM WATER DISTRICT

<u>District</u>	2016	2017	2018	Less Estimated Revenues	Less Appropriated Funds	Amount Raised by Taxes
	Estimated Appropriations	Estimated Appropriations	Estimated Appropriations			
Base Storm Water	\$48,519	\$47,100	\$46,606	\$750	\$0	\$ 45,856
TOTAL	\$48,519	\$47,100	\$46,606	\$750	\$0	\$45,856

LIGHTING DISTRICT

<u>District</u>	2016	2017	2018	Less Estimated Revenues	Less Appropriated Funds	Amount Raised by Taxes
	Estimated Appropriations	Estimated Appropriations	Estimated Appropriations			
Consolidated Lighting	\$ 299,202	\$ 303,545	\$ 221,100	\$ 400	\$ -	\$ 220,700
TOTAL	\$ 299,202	\$ 303,545	\$ 221,100	\$ 400	\$ -	\$ 220,700

SEWER DISTRICTS

<u>District</u>	2016	2017	2018	Less Estimated Revenues	Less Appropriated Funds	Amount Raised by Taxes
	Estimated Appropriations	Estimated Appropriations	Estimated Appropriations			
SS25 - Consolidated Sewer	\$ 1,622,774	\$ 1,633,602	\$ 3,223,461	\$ 1,166,001	\$ 1,681,882	\$ 375,578
SS26 - Base Sewer	\$ 358,807	\$ 370,629	\$ 828,095	\$ 40,600	\$ 538,851	\$ 248,644
TOTAL	\$ 1,981,581	\$ 2,004,231	\$ 4,051,556	\$ 1,206,601	\$ 2,220,733	\$ 624,222

WATER DISTRICTS

<u>District</u>	2016	2017	2018	Less Estimated Revenues	Less Appropriated Funds	Amount Raised by Taxes
	Estimated Appropriations	Estimated Appropriations	Estimated Appropriations			
SW46 - Consolidated Water	\$ 2,232,929	\$ 2,355,582	\$ 3,998,243	\$ 1,028,650	\$ 1,712,526	\$ 1,257,067
SW47 - Base Water	\$ 452,396	\$ 210,449	\$ 201,065	\$ 33,600	\$ -	\$ 167,465
TOTAL	\$ 2,685,325	\$ 2,566,031	\$ 4,199,308	\$ 1,062,250	\$ 1,712,526	\$ 1,424,532

**TOWN OF PLATTSBURGH
2018 TENTATIVE BUDGET
WATER AND SEWER DEPARTMENT**

ESTIMATED APPROPRIATIONS	<u>2016</u>	<u>2017</u>	<u>2018</u>
SALARIES/WAGES	\$ 875,253	\$ 931,000	\$ 903,374
EQUIP/CAPITAL OUTLAY	\$ 250,000	\$ 250,000	\$ 200,000
MATERIALS, ETC.	\$ 336,700	\$ 426,700	\$ 411,900
INTERFUND TRANSFER	\$ 15,000	\$ 15,000	\$ 15,000
EMPLOYEE BENEFITS	\$ 559,424	\$ 581,079	\$ 529,000
TOTAL ESTIMATED APPROPRIATIONS:	<u><u>\$ 2,036,377</u></u>	<u><u>\$ 2,203,779</u></u>	<u><u>\$ 2,059,274</u></u>
 Estimated Revenues			
Local Sources:			
Conn/Insp Fees	\$ 36,000	\$ 36,000	\$ 41,000
Other Gov't, O & M Contracts	\$ 212,915	\$ 216,472	\$ 220,549
Interest/Earnings	\$ 250	\$ 1,000	\$ 1,000
Interfund Transfers	\$ 1,787,212	\$ 1,950,307	\$ 1,796,725
TOTAL ESTIMATED REVENUE FROM LOCAL SOURCES:	<u><u>\$ 2,036,377</u></u>	<u><u>\$ 2,203,779</u></u>	<u><u>\$ 2,059,274</u></u>
 TOTAL ESTIMATED REVENUE:	 <u><u>\$ 2,036,377</u></u>	 <u><u>\$ 2,203,779</u></u>	 <u><u>\$ 2,059,274</u></u>
 Appropriated Fund Balance:	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>

**TOWN OF PLATTSBURGH
2018 TENTATIVE BUDGET
FIRE DISTRICTS**

Fire District	2016 Total Budget Appropriations	2016 Town of Plattsburgh Share of Appropriations	2017 Total Budget Appropriations	2017 Town of Plattsburgh Share of Appropriations	2018 Total Budget Appropriations	2018 Town of Plattsburgh Share of Appropriations	Amount Raised by Taxes
FD20 - Morrisonville	\$ 525,311	\$ 239,971	\$ 528,831	\$ 302,787	\$ 538,469	\$ 309,114	\$ 309,049
FD21 - Cumberland Head	\$ 341,060	\$ 341,060	\$ 342,019	\$ 342,019	\$ 350,565	\$ 350,565	\$ 350,525
FD22 - District 3	\$ 572,650	\$ 572,650	\$ 579,150	\$ 579,150	\$ 581,604	\$ 581,604	\$ 481,604
FD23 - South Plattsburgh	\$ 1,455,758	\$ 1,216,704	\$ 662,464	\$ 553,301	\$ 683,432	\$ 570,388	\$ 552,616
FD24 - Cadyville	\$ 155,000	\$ 83,305	\$ 171,188	\$ 92,189	\$ 174,321	\$ 93,110	\$ 92,629
TOTALS	\$ 3,049,779	\$ 2,453,690	\$ 2,283,652	\$ 1,869,447	\$ 2,328,391	\$ 1,904,781	\$ 1,786,424

Notes:

The boards of fire commissioners must file their estimates with the Town's budget officer by September 20. The estimates must be in the same format as the town budget. The budget officer must affix the fire district budget to the town's tentative budget. The fire district is required to hold a public hearing on the third Tuesday of October. The board of commissioners may make changes to the proposed budget, subject to certain restrictions, after the public hearing but before November 4th. The board of commissioners adopts a final budget on or before November 4th. The adopted budget must be filed with town clerk within three days after adoption (no later than November 7th).

No changes may be made in the fire district's budget by either the budget officer or the town board.

**TOWN OF PLATTSBURGH
2018
SALARIES ELECTED OFFICIALS**

ELECTED OFFICIALS	<u>2018</u>	<u>2017</u>	<u>2016</u>
Councilors (4)	\$13,000.00 ea	\$13,000.00 ea	\$13,000.00 ea
Town Justices (2)	\$36,382.00 ea	\$35,495.00 ea	\$34,629.00 ea
Supervisor	\$ 69,000.00	\$ 69,000.00	\$ 69,000.00
Receiver of Taxes and Assessments	\$ 31,746.00	\$ 30,972.00	\$ 30,216.00
Town Clerk	\$ 31,124.00	\$ 30,365.00	\$ 29,624.00
Highway Superintendent	\$ 75,558.00	\$ 73,715.00	\$ 71,917.00

**TOWN OF PLATTSBURGH
2018 TENTATIVE BUDGET
TAX RATE COMPARISON**

	Projected* 2018 Tax Rate	Actual Tax Rate 2017	Actual Tax Rate 2016
COUNTY:	N/A	\$5.9243	\$5.8879
TOWN:			
General Fund	\$0.0000	\$0.0000	\$0.0000
Highway Townwide	\$1.0205	\$1.0010	\$0.9255
SPECIAL DISTRICTS:			
ABOO8 Plattsburgh Consolidated Ambulance District	\$0.3369	\$0.3278	\$0.2912
FIRE:			
FD020 Morrisonville Fire District	\$1.2424	\$1.2255	\$1.2418
FD021 Cumberland Head Fire Dist.	\$1.4820	\$1.4540	\$1.4721
FD022 Fire District #3	\$0.9973	\$0.9826	\$0.9767
FD023 South Plattsburgh Fire Dist.	\$2.4323	\$2.4298	\$2.5993
FD024 Cadyville Fire District	\$1.4173	\$1.3779	\$1.2553
CONSOLIDATED LIGHT:			
LT037 Plattsburgh Consolidated Light District General	\$0.0350	\$0.0319	\$0.0314
LT038 Plattsburgh Consolidated Light District Special	\$0.1645	\$0.0804	\$0.1474
LT039 Plattsburgh Consolidated Light District General Capital	\$0.0000	\$0.1496	\$0.0828
CONSOLIDATED SEWER:			
SW025 Plattsburgh Consolidated Sewer District General	\$0.0486	\$0.0236	\$0.0274
SW026 Plattsburgh Consolidated Sewer District General Capital	\$0.2239	\$0.2478	\$0.2034
SS018 Plattsburgh Consolidated Sewer District Special	\$0.2845	\$0.1381	\$0.1597
SW024 Base Sewer	\$5.3350	\$5.3178	\$5.2356
CONSOLIDATED WATER:			
WD046 Plattsburgh Consolidated Water District General	\$0.0850	\$0.0719	\$0.0598
WD014 Plattsburgh Consolidated Water District General Capital	\$0.5340	\$0.5527	\$0.5595
WS024 Plattsburgh Consolidated Water District Special	\$0.5017	\$0.4248	\$0.3518
WD045 Base Water General	\$3.5932	\$3.7009	\$6.7280
WD020 Base Water General Capital	\$0.0000	\$0.0000	\$0.6329
SD002 Base Storm Water	\$0.9839	\$0.9969	\$0.6131

Note:

*The 2018 projected tax rates are only the Town's estimates based on the tax levy and assessment rolls available at the time of preparation.

Clinton County Real Property Tax is responsible for the final tax rate calculation based on the final assesemnt rolls.

Equalized Total Assessed Value 1,488,440,863

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	5	4,723,300	0.32
12350	PUBLIC AUTHORITY - STATE	RPTL 412	3	389,900	0.03
13100	CO - GENERALLY	RPTL 406(1)	85	150,248,700	10.09
13500	TOWN - GENERALLY	RPTL 406(1)	66	15,644,300	1.05
13660	VG - CEMETERY LAND	RPTL 446	1	138,200	0.01
13800	SCHOOL DISTRICT	RPTL 408	2	4,635,700	0.31
13850	BOCES	RPTL 408	1	13,000,000	0.87
14110	USA - SPECIFIED USES	STATE L 54	1	98,000	0.01
14120	USA - DEFENSE PURPOSES	STATE L 59-g	2	71,100	0
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	11	52,564,400	3.53
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	14	7,077,000	0.48
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	14	8,303,000	0.56
25130	NONPROF CORP - CHAR (CONST PRI	RPTL 420-a	3	660,000	0.04
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	3	5,775,000	0.39
25230	NONPROF CORP - MORAL/MENTAL IN	RPTL 420-a	12	10,266,800	0.69
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	1,002,100	0.07
26050	AGRICULTURAL SOCIETY	RPTL 450	3	1,355,000	0.09
26100	VETERANS ORGANIZATION	RPTL 452	4	1,339,300	0.09
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	4,059,500	0.27
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	1	3,800	0
27350	PRIVATELY OWNED CEMETERY LANE	RPTL 446	9	1,970,800	0.13
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	1	1,000,000	0.07
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	7	24,100	0
41121	ALT VET EX-WAR PERIOD-NON-COME	RPTL 458-a	376	7,293,743	0.49
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	284	9,067,162	0.61
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	202	6,654,825	0.45
41151	COLD WAR VETERANS (10%)	RPTL 458-b	62	494,200	0.03

Equalized Total Assessed Value 1,488,440,863

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	9	201,439	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	3	488,200	0.03
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	15	277,435	0.02
41700	AGRICULTURAL BUILDING	RPTL 483	2	185,000	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	30	3,363,892	0.23
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	12	868,190	0.06
41800	PERSONS AGE 65 OR OVER	RPTL 467	152	6,171,142	0.41
41801	PERSONS AGE 65 OR OVER	RPTL 467	82	2,357,785	0.16
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	291,900	0.02
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	22	636,348	0.04
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	177,960	0.01
48660	HOUSING DEVELOPMENT FUND CO	P H L L 577,654-a	1	4,100,000	0.28
49506	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	6	56,900	0
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	8	2,257,900	0.15
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	50,410	0
Total Exemptions Exclusive of System Exemptions:				327,036,121	21.97
Total System Exemptions:				2,308,310	0.16
Totals:				329,344,431	22.13

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____