

**TOWN OF
PLATTSBURGH**

2014

TENTATIVE

BUDGET

September 30, 2013

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 Diane Miller 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 workshops, 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 adoption by the Town Board.

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 adoption by the Town Board.

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 2013, this will be November 7. 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 copies 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.

Note: Receipt of Fire District Budgets: Fire districts are responsible for developing their own budgets, and the Town Board has no authority to alter the fire district's budget. Fire districts must file their budget with the Town Clerk no later than November 7.

TOWN OF PLATTSBURGH
2014
BUDGET APPROPRIATIONS COMPARISON

<u>FUND</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	INCREASE(DECREASE)	PERCENTAGE OF INC.(DEC)
GENERAL	\$3,666,188.00	\$3,675,431.00	\$3,892,997.00	\$217,566.00	5.92%
HIGHWAY	\$2,414,075.00	\$2,579,000.00	\$2,742,000.00	\$163,000.00	6.32%
BASE STORM WATER DISTRICT	\$44,700.00	\$42,620.00	\$43,736.00	\$1,116.00	2.62%
FIRE DISTRICTS	\$1,714,564.00	\$1,666,700.00	\$1,697,581.00	\$30,881.00	1.85%
LIGHTING DISTRICTS	\$219,300.00	\$284,100.00	\$315,000.00	\$30,900.00	10.88%
WATER & SEWER DEPT.	\$2,061,448.00	\$2,157,688.00	\$2,081,379.00	(\$76,309.00)	-3.54%
SEWER DISTRICTS	\$1,929,926.00	\$2,030,083.00	\$2,130,128.00	\$100,045.00	4.93%
WATER DISTRICTS	\$2,530,190.00	\$2,696,872.00	\$2,737,072.00	\$40,200.00	1.49%
AMBULANCE DISTRICTS	\$925,000.00	\$1,003,000.00	\$1,010,000.00	\$7,000.00	0.70%
TOTALS:	\$15,505,391.00	\$16,135,494.00	\$16,649,893.00	\$514,399.00	3.32%

TOWN OF PLATTSBURGH

<u>GENERAL FUND APPROPRIATIONS</u>	2013	2014
Town Board, Councilpersons	\$77,982.00	\$88,995.00
Justice of the Peace	\$387,068.00	\$428,820.00
Supervisor	\$94,594.00	\$95,931.00
Finance Manager	\$92,625.00	\$109,395.00
Independent Auditing	\$29,000.00	\$29,000.00
Receiver of Taxes & Assessments	\$63,072.00	\$67,261.00
Assessor	\$206,583.00	\$257,424.00
Town Clerk	\$65,422.00	\$69,446.00
Town Attorney	\$107,944.00	\$124,879.00
General Office Administration	\$294,170.00	\$313,247.00
Election	\$28,000.00	\$32,000.00
Central Shared Services	part of b and gds	\$129,100.00
Building and Grounds	\$662,927.00	\$532,905.00
Insurance	\$93,000.00	\$95,000.00
Municipal Association Dues	\$1,350.00	\$1,500.00
Judgements and Claims	\$500.00	\$500.00
Taxes & Assessments, Town Property	\$0.00	\$0.00
Contingent Account	\$40,000.00	\$40,000.00
Bingo Inspector	\$2,710.00	\$0.00
Traffic Control	\$30,000.00	\$30,000.00
Control of Dogs	\$36,600.00	\$35,820.00

<u>GENERAL FUND APPROPRIATIONS</u>	2013	2014
Registrar of Vital Statistics	\$2,625.00	\$650.00
Highway Administration	\$115,934.00	\$116,970.00
Sidewalks/Storm Sewer	\$2,000.00	\$0.00
Community Action Program JCEO	\$19,000.00	\$19,475.00
Programs for the Aged	\$16,609.00	\$16,298.00
Parks	\$329,617.00	\$299,370.00
Beautification Program	\$44,792.00	\$41,540.00
Recreation Program	\$230,942.00	\$224,611.00
Town Historian	\$16,982.00	\$15,153.00
Community Service/Relations	\$17,500.00	\$15,000.00
Zoning	\$273,366.00	\$286,522.00
Planning	\$252,517.00	\$274,685.00
Research	\$40,000.00	\$40,000.00
Serial Bonds - Principal	\$0.00	\$0.00
Serial Bonds - Interest	\$0.00	\$0.00
B.A.N. - Principal	\$0.00	\$58,000.00
B.A.N. - Interest	\$0.00	\$3,500.00
Transfer to Capital Projects	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ESTIMATED APPROPRIATIONS:	\$3,675,431.00	\$3,892,997.00

TOWN OF PLATTSBURGH

GENERAL FUND REVENUES

	2013	2014
LOCAL SOURCES:		
Fees in Lieu of Taxes	\$60,000.00	\$60,000.00
Interest & Penalties	\$17,000.00	\$15,000.00
Real Property/School Taxes		
County, Sales Tax Distribution	\$2,000,000.00	\$2,966,097.00
Franchises	\$160,000.00	\$160,000.00
Town Clerk Fees	\$3,000.00	\$3,000.00
Public Pound Charges	\$0.00	\$0.00
Fire Inspection Fees	\$0.00	\$0.00
Pool Charges	\$1,800.00	\$2,000.00
Private Agency Contributions	\$7,500.00	\$7,500.00
Zoning Fees, Board of Appeals	\$5,000.00	\$5,000.00
Planning Board Fees	\$5,000.00	\$5,000.00
Tax Receiver Service - School Districts	\$1,000.00	\$1,000.00
County, Youth Programs	\$2,800.00	\$2,500.00
Interest and Earnings	\$1,750.00	\$1,000.00
Building Rental - WS Dept.	\$7,000.00	\$10,000.00
Commissions	\$150.00	\$150.00
Business & Occupational Licenses	\$3,000.00	\$3,000.00
Games of Chance	\$50.00	\$50.00
Bingo Licenses	\$700.00	\$500.00
Dog Licenses, Town	\$13,500.00	\$13,500.00
Building and Alteration Permits	\$48,000.00	\$45,000.00
Street Opening Permits	\$500.00	\$500.00
Justice Fines/Fees	\$300,000.00	\$300,000.00

GENERAL FUND REVENUES

LOCAL SOURCES:

2013

2014

Sale of Scrap/Excess Material	\$500.00	\$500.00
Minor Sales, Zoning Books, etc	\$200.00	\$200.00
Refund Prior Years Expense	\$1,000.00	\$500.00
Parkland Deposits	\$2,000.00	\$1,000.00
Interfund Revenue	<u>\$30,000.00</u>	<u>\$0.00</u>
TOTAL ESTIMATED REVENUES FROM LOCAL SOURCES	\$2,671,450.00	\$3,602,997.00

STATE AID:

Per Capita	\$92,000.00	\$90,000.00
Mortgage Tax	\$250,000.00	\$200,000.00
Real Property Maintenance Aid	\$0.00	\$0.00
Assessors Training	\$0.00	\$0.00
Youth Programs	<u>\$3,000.00</u>	<u>\$0.00</u>
TOTAL ESTIMATED REVENUES FROM STATE SOURCES	\$345,000.00	\$290,000.00

FEDERAL AID:

Lunch Program	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ESTIMATED REVENUES FROM FEDERAL SOURCES	\$0.00	\$0.00

TOTAL ESTIMATED GENERAL REVENUES: \$3,016,450.00 \$3,892,997.00

TOWN OF PLATTSBURGH

GENERAL FUND SUMMARY

	2013	2014
Estimated Appropriations	\$3,675,431.00	\$3,892,997.00
Less: Estimated Revenues	\$3,016,450.00	\$3,892,997.00
Less: Appropriated Fund Balance	\$658,981.00	\$0.00
Amount to be Raised by Taxes:	\$0.00	\$0.00

TOWN OF PLATTSBURGH

HIGHWAY FUND

	2013	2014
Repairs	\$388,450.00	\$384,900.00
Improvements	\$562,500.00	\$602,500.00
Machinery	\$427,050.00	\$428,000.00
Town Snow	\$504,200.00	\$499,700.00
Other Snow (County)	\$94,800.00	\$112,800.00
Sidewalks	\$0.00	\$15,000.00
Employee Benefits	\$547,000.00	\$541,500.00
Debt Service	<u>\$40,000.00</u>	<u>\$157,600.00</u>
TOTAL ESTIMATED APPROPRIATIONS:	\$2,564,000.00	\$2,742,000.00

Estimated Revenues

Local Sources:			<i>2013 TAX RATE</i>	<i>\$0.7172</i>
Real Property Taxes	\$765,000.00	\$2,293,425.00	<i>2014 TAX RATE</i>	<i>\$2.1101</i>
Sales Tax	\$1,385,000.00	\$250,000.00		
County Snow	\$66,800.00	\$68,875.00		
Interest and Earnings	\$200.00	\$100.00		
Sale of Scrap	\$1,000.00	\$600.00		
Fees in lieu of taxes	\$10,000.00	\$14,000.00		
Prior Years Refunds	<u>\$0.00</u>	<u>\$0.00</u>		
TOTAL ESTIMATED REVENUE FROM LOCAL SOURCES:	\$2,228,000.00	\$2,627,000.00		
State Sources:				
CHIPS	<u>\$115,000.00</u>	<u>\$115,000.00</u>		
TOTAL ESTIMATED REVENUE FROM STATE SOURCES:	\$115,000.00	\$115,000.00		
TOTAL ESTIMATED REVENUE:	\$2,343,000.00	\$2,742,000.00		
Estimated Appropriated Fund Balance	\$221,000.00	\$0.00		

SD1 - BASE STORM WATER DISTRICT

STORM WATER DISTRICT

<u>District</u>	2013	2014		<u>Less Cash Surplus</u>	<u>Amount Raised by Taxes</u>	2014	2013
	<u>Appropriations</u>	<u>Estimated Appropriations</u>	<u>Less Estimated Revenues</u>			<u>Tax Rate</u>	<u>Tax Rate</u>
STORM WATER DISTRICT	\$42,620.00	\$43,736.00	\$0.00	\$0.00	\$0.00	\$1.0000	\$1.0000
TOTAL:	\$42,620.00	\$43,736.00	\$0.00	\$0.00	\$0.00		

**TOWN OF PLATTSBURGH
FIRE DISTRICTS**

	2013	2013	2014	2014		2014	
	total Budget Appropriations	Town of Plattsburgh Share of <u>Appropriations</u>	Total Budget Appropriations	Town of Plattsburgh Share of <u>Appropriations</u>	Amount Raised by Taxes	Tax Rate	<i>2013 Tax Rate</i>
FD20 - Morrisonville	\$325,000.00	\$140,504.00	\$334,000.00	\$190,271.00	\$190,271.00	\$0.7831	<i>\$0.7677</i>
FD21 - Cumberland Head	\$327,400.00	\$327,400.00	\$330,275.00	\$330,275.00	\$329,975.00	\$1.4721	<i>\$1.4509</i>
FD22 - District 3	\$628,945.00	\$628,945.00	\$551,245.00	\$551,245.00	\$451,245.00	\$1.0163	<i>\$1.1440</i>
FD23 - South Plattsburgh	\$609,188.00	\$498,541.00	\$665,725.00	\$553,356.00	\$553,356.00	\$2.5684	<i>\$2.3393</i>
FD24 - Cadyville	<u>\$132,000.00</u>	<u>\$71,310.00</u>	<u>\$135,090.00</u>	<u>\$72,434.00</u>	<u>\$72,434.00</u>	\$1.1006	<i>\$1.0850</i>
TOTALS	\$2,022,533.00	\$1,666,700.00	\$2,016,335.00	\$1,697,581.00	\$1,597,281.00		

TOWN OF PLATTSBURGH

LIGHTING DISTRICTS

<u>District</u>	2013	2014		<u>Less Cash Surplus</u>	<u>Amount Raised by Taxes</u>	2014	2013
	<u>Appropriations</u>	<u>Estimated Appropriations</u>	<u>Less Estimated Revenues</u>			<u>Tax Rate</u>	<u>tax rate</u>
Consolidated Lighting	\$284,100.00	\$315,000.00	\$300.00	\$109,225.00	\$205,475.00	\$0.1800	0.1463
Totals	\$284,100.00	\$315,000.00	\$300.00	\$109,225.00	\$205,475.00		

TOWN OF PLATTSBURGH

<u>WATER AND SEWER DEPT.</u>	2013	2014
SALARIES/WAGES	\$936,668.00	\$881,631.00
EQUIP/CAPITAL OUTLAY	\$170,000.00	\$185,000.00
MATERIALS, ETC.	\$359,100.00	\$365,975.00
DEBT SERVICE	\$0.00	\$0.00
INTERFUND TRANSFER		\$15,000.00
EMPLOYEE BENEFITS	<u>\$691,920.00</u>	<u>\$633,773.00</u>
TOTAL ESTIMATED APPROPRIATIONS:	\$2,157,688.00	\$2,081,379.00
 Estimated Revenues		
Local Sources:		
Conn/Insp Fees	\$35,500.00	\$35,500.00
Other Gov't, o&m contracts	\$167,953.00	\$163,344.00
Other Gov't, services	\$0.00	\$0.00
Interest/Earnings	\$250.00	\$250.00
Sale of Scrap	\$0.00	\$0.00
Reimb. Prior Yr Expenses	\$0.00	\$0.00
Other Uncl	\$0.00	\$0.00
Interfund Transfers	<u>\$1,953,985.00</u>	<u>\$1,882,285.00</u>
TOTAL ESTIMATED REVENUE FROM LOCAL SOURCES:	\$2,157,688.00	\$2,081,379.00
 TOTAL ESTIMATED REVENUE:	 \$2,157,688.00	 \$2,081,379.00
 Appropriated Fund Balance:	 \$0.00	 \$0.00

TOWN OF PLATTSBURGH

SEWER DISTRICTS

<u>District</u>	2013	2014		<u>Less Cash Surplus</u>	<u>Amount Raised by Taxes</u>	2014	2013
	<u>Appropriations</u>	<u>Estimated Appropriations</u>	<u>Less Estimated Revenues</u>			<u>Tax Rate</u>	<u>Tax Rate</u>
SS25 - Consolidated Sewer	\$1,655,731.00	\$1,643,951.00	\$1,221,300.00	\$173,658.00	\$248,993.00	\$0.3730	\$0.3670
SS26 - Base Sewer	\$374,352.00	\$486,177.00	\$33,475.00	\$382,867.00	\$67,835.00	\$1.5510	\$4.6770
TOTAL:	\$2,030,083.00	\$2,130,128.00	\$1,254,775.00	\$556,525.00	\$316,828.00		
		\$2,128,128.00					

TOWN OF PLATTSBURGH

WATER DISTRICTS

<u>District</u>	2013	2014			Amount Raised by Taxes	2014	2013
	<u>Appropriations</u>	<u>Estimated Appropriations</u>	<u>Less Estimated Revenues</u>	<u>Less Cash Surplus</u>		<u>Tax Rate</u>	<u>Tax rate</u>
SW46 - Consolidated Water	\$2,349,346.00	\$2,396,979.00	\$1,024,900.00	\$343,618.00	\$1,028,461.00	\$0.9460	\$0.9300
SW47 - Base Water	\$347,526.00	\$340,092.00	\$21,800.00	\$92,975.00	\$225,317.00	\$1.7900	\$4.6100
Totals	\$2,696,872.00	\$2,737,071.00	\$1,046,700.00	\$436,593.00	\$1,253,778.00		

**TOWN OF PLATTSBURGH
AMUBLANCE DISTRICTS**

	2013	2014					
	Total Budget <u>Appropriations</u>	Total Budget <u>Appropriations</u>	Less Estimated <u>Revenues</u>	Less Cash <u>Surplus</u>	Amount Raised <u>by Taxes</u>	2014 Tax <u>Rate</u>	<i>2013 Tax Rate</i>
AB - Consolidated Ambulance	\$1,003,000.00	\$1,010,000.00	\$528,210.00	\$18,500.00	\$463,290.00	\$0.3850	\$0.3790
TOTAL FOR AMB. DISTS	\$1,003,000.00	\$1,010,000.00	\$528,210.00	\$18,500.00	\$463,290.00		

TOWN OF PLATTSBURGH
2014 BUDGET

<u>SALARIES OF ELECTED OFFICIALS</u>	2013	2014
Councilpersons (3)	\$14,409.00 ea.	14,769.00 ea.
Councilperson/Deputy Supervisor	\$15,395.00	15,780.00
Justice of Peace (2)	\$33,203.00 ea.	34,033.00 ea.
Supervisor	\$70,937.00	72,710.00
Receiver of Taxes and Assessments	\$28,972.00	29,696.00
Town Clerk	\$28,972.00	29,696.00
Highway Superintendent	\$70,334.00	72,092.00

Equalized Total Assessed Value 1,439,350,234

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	5,066,800	0.35
12350	PUBLIC AUTHORITY - STATE	RPTL 412	2	381,900	0.03
13100	CO - GENERALLY	RPTL 406(1)	95	151,039,900	10.49
13500	TOWN - GENERALLY	RPTL 406(1)	63	14,228,100	0.99
13660	VG - CEMETERY LAND	RPTL 446	1	138,200	0.01
13800	SCHOOL DISTRICT	RPTL 408	3	5,635,700	0.39
13850	BOCES	RPTL 408	1	13,000,000	0.90
14110	USA - SPECIFIED USES	STATE L 54	1	177,800	0.01
14120	USA - DEFENSE PURPOSES	STATE L 59-g	2	61,000	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	18	71,734,900	4.98
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	14	8,917,200	0.62
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	3	10,069,300	0.70
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	510,000	0.04
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	250,000	0.02
25230	NONPROF CORP - MORALMENTAL IM	RPTL 420-a	13	9,055,700	0.63
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	1,653,700	0.11
26050	AGRICULTURAL SOCIETY	RPTL 450	3	1,355,000	0.09
26100	VETERANS ORGANIZATION	RPTL 452	4	1,315,600	0.09
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	5,040,200	0.35
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&d	1	3,800	0.00
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	1,806,900	0.13
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	1,000,000	0.07
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	9	29,550	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	390	7,536,906	0.52
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	314	9,917,457	0.69
41141	ALT VET EX-WAR PERIOD-DISABLI	RPTL 458-a	184	5,465,469	0.38
41151	COLD WAR VETERANS (10%)	RPTL 458-b	55	435,600	0.03
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	5	102,220	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	1	116,000	0.01
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	6	112,555	0.01

Equalized Total Assessed Value 1,439,350,234

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41700	AGRICULTURAL BUILDING	RPTL 483	1	105,000	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	18	2,429,088	0.17
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	21	1,116,491	0.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	167	7,165,184	0.50
41801	PERSONS AGE 65 OR OVER	RPTL 467	82	2,284,503	0.16
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	225,300	0.02
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	21	687,619	0.05
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	1	66,600	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	5,989,244	0.42
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	177,960	0.01
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	1	4,100,000	0.28
49506	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	149,900	0.01
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	14	1,831,800	0.13
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	0	0.00

Total Exemptions Exclusive of System Exemptions:					
			1,538	350,654,346	24.36
Total System Exemptions:					
			17	1,831,800	0.13
Totals:					
			1,555	352,486,146	24.49

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: _____