

TOWN BUDGET
FOR YEAR 2018

Town of _____ Nelson _____ in
County of _____ Madison _____.

Villages within _____ none _____.

I, Deborah J. Costello, Town Clerk, certify that the following

is a true and correct copy of year 2018 budget of the

Town of _____ Nelson _____ as

adopted by the Town Board on the 9th day of

November, 2017.

Signed _____

Date: November 9, 2017

Town of Nelson
Summary of Town Budget
Public Adopted 2018

<u>CODE</u>	<u>FUND</u>	<u>APPROPRIATIONS AND PROVISIONS FOR OTHER USES</u>	<u>LESS ESTIMATED REVENUES</u>	<u>LESS APPROPRIATED SURPLUS</u>	<u>AMOUNT TO BE RAISED BY TAX</u>
A	GENERAL - TOWNWIDE	\$ 475,083.23	\$ 218,512.32	\$ 63,000	\$ 193,570.91
DA	HIGHWAY - TOWNWIDE	968,564.00	498,345.58	108,000	362,218.42
	<i>Subtotal</i>	<i>1,443,647</i>	<i>716,858</i>	<i>171,000</i>	<i>555,789.33</i>
S	SPECIAL DISTRICTS (LIST EACH SEPARATELY):				
	Erieville Lighting	4,085	-		4,085.00
	Nelson Lighting	3,850	-		3,850.00
	Nelson Fire Protection - Cazenovia	75,550.91	-	-	75,550.91
	Nelson Fire Protection - Morrisville	10,825	-	-	10,825.00
	CAVAC Ambulance District	31,095	-	-	31,094.78
	Georgetown Ambulance District	4,600	-	-	4,600.00
	Erieville Water	46,105	22,010		24,095.00
	TOTALS	\$ 1,619,758	\$ 738,868	\$ 171,000	709,890.02
	ERIEVILLE WATER DISTRICT		2017 Unpaid water rents to be re-levied		7,600.47
	TOTAL Including Water Re-Levies				\$ 717,490.49
	Tax Levy (Gen., Hwy. & all smaller districts save Erieville Fire)	\$ 709,890.02			
	Tax Cap as Calculated	\$ 724,729.53	3.04 % over 2017		
	Over / Under Tax Cap	\$ (14,839.51)			
	Over/Under %		-2.05%		

Town of Nelson
General Fund A Appropriations
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last Year</u> 2016	<u>Budget This</u> Year as Amended 2017	<u>Budget as</u> Adopted 2017	<u>Budget Officer's</u> Tentative Budget 2018	<u>Preliminary Budget</u> 2018	<u>Adopted Budget 2018</u>
GENERAL GOVERNMENTAL SUPPORT							
TOWN BOARD							
Personal Services	A1010.1	7,845	10,000	10,000	10,200	10,200	10,200
Equipment	A1010.2			-			
Contractual Expenditures	A1010.4	438	400	400	1,000	1,000	5,500
TOTAL		<u>8,283</u>	<u>10,400</u>	<u>10,400</u>	<u>11,200</u>	<u>11,200</u>	<u>15,700</u>
JUSTICES							
Personal Services: (Total)	A1110.1	32,255	33,224	33,224	34,220	34,220	34,220
Equipment	A1110.2	-	-	-	-	-	-
Contractual Expenditures	A1110.4	3,206	2,800	2,800	3,000	3,000	5,500
Contractual Expenditures: JCAP	A1110.4.43	-	6,000	6,000	-	-	-
TOTAL		<u>35,461</u>	<u>42,024</u>	<u>42,024</u>	<u>37,220</u>	<u>37,220</u>	<u>39,720</u>
SUPERVISOR							
Personal Services	A1220.1	5,520	8,500	8,500	8,500	8,500	8,500
Personal Services Deputy Supervisor	A1220.1.28	600	1,000	1,000	1,000	1,000	1,000
Equipment	A1220.2	-	250	250	-	-	-
Contractual Expenditures	A1220.4	189	300	300	500	500	500
TOTAL		<u>6,309</u>	<u>10,050</u>	<u>10,050</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
DIRECTOR OF FINANCE							
Personal Services	A1310.1	-	-	-			
Contractual Expenditures	A1310.4	4,298	4,500	4,500	4,500	4,500	4,500
TOTAL		<u>4,298</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
AUDITORS							
Personal Services	A1320.1	-	-	-			
Contractual Expenditures	A1320.4	-	-	-			
TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TAX COLLECTION							
Personal Services	A1330.1	-	8,500	8,500	8,755	8,755	8,755
Equipment	A1330.2	-	-	-			
Contractual Expenditures	A1330.4	2,348	1,500	1,500	1,550	1,550	1,550
TOTAL		<u>2,348</u>	<u>10,000</u>	<u>10,000</u>	<u>10,305</u>	<u>10,305</u>	<u>10,305</u>
BUDGET							
Personal Services	A1340.1	1,480	1,525	1,525	1,575	1,575	1,575
Equipment	A1340.2			-			
Contractual Expenditures	A1340.4	-	-	-	-	-	-
TOTAL		<u>1,480</u>	<u>1,525</u>	<u>1,525</u>	<u>1,575</u>	<u>1,575</u>	<u>1,575</u>
ASSESSORS							
Personal Services	A1355.1	15,355	15,816	15,816	16,300	16,300	16,300
Equipment	A1355.2	-	-	-	-	-	-
Contractual Expenditures (Total)	A1355.4	813	880	880	880	880	880
TOTAL		<u>16,168</u>	<u>16,696</u>	<u>16,696</u>	<u>17,180</u>	<u>17,180</u>	<u>17,180</u>
TOWN CLERK							
Personal Services	A1410.1	18,682	13,000	13,000	13,400	13,400	13,400
Personal Services Deputy Clerk	A1410.1.11	75	3,500	3,500	4,940	4,940	4,940
Equipment	A1410.2	-	1,600	1,600	-	-	-
Contractual Expenditures	A1410.4	1,984	1,000	1,000	1,025	1,025	1,025
TOTAL		<u>20,741</u>	<u>19,100</u>	<u>19,100</u>	<u>19,365</u>	<u>19,365</u>	<u>19,365</u>
ATTORNEY							
Personal Services	A1420.1						
Equipment	A1420.2						
Contractual Expenditures	A1420.4	5,374	7,000	7,000	9,500	9,500	9,500
		<u>5,374</u>	<u>7,000</u>	<u>7,000</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>

Town of Nelson
General Fund A Appropriations
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last Year</u> <u>2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary Budget</u> <u>2018</u>	<u>Adopted Budget 2018</u>
GENERAL GOVERNMENTAL SUPPORT CONTINUED							
PERSONNEL							
Personal Services: Bookkeeper	A1430.1	12,363	12,540	12,540	12,920	12,920	12,920
Personal Services: Account Clerk	A1430.1	3,043	4,175	4,175	4,175	4,175	4,175
Equipment	A1430.2	-	2,000	2,000	800	800	800
Contractual Expenditures	A1430.4	3,494	1,500	1,500	1,500	1,500	1,500
TOTAL		18,901	20,215	20,215	19,395	19,395	19,395
ENGINEER							
Personal Services	A1440.1						
Equipment	A1440.2						-
Contractual Expenditures (Total)	A1440.4		24,000	24,000	14,000	14,000	24,000
TOTAL		10,969	24,000	24,000	14,000	14,000	24,000
RECORDS MANAGEMENT							
Personal Services	A1460.1				2,640	2,640	2,640
Contractual Expenditures	A1460.4		1,000	1,000	2,000	2,000	2,000
TOTAL			1,000	1,000	4,640	4,640	4,640
BUILDINGS							
Personal Services	A1620.1	1,560	1,690	1,690	1,690	1,690	1,690
Equipment	A1620.2	-	-	-	-	-	-
Contractual Expenditures (Total)	A1620.4	16,018	42,325	42,325	31,600	31,600	40,600
TOTAL		17,578	44,015	44,015	33,290	33,290	42,290
SPECIAL ITEMS							
Unallocated Insurance	A1910.1	22,315	24,050	24,050	25,000	25,000	25,000
Municipal Dues	A1920.4	-	-	-	-	-	800
Contingent	A1990.1	-	10,000	10,000	10,000	10,000	10,000
TOTAL		22,315	34,050	34,050	35,000	35,000	35,800
TOTAL GENERAL GOV'T SUPPORT		170,224	244,575	244,575	227,170	227,170	253,970
PUBLIC SAFETY							
TRAFFIC CONTROL							
Personal Services	A3310.1	-	-	-	-	-	-
Equipment	A3310.2	-	-	-	-	-	-
Contractual Expenditures	A3310.4	1,852	2,500	2,500	1,500	1,500	1,500
TOTAL		1,852	2,500	2,500	1,500	1,500	1,500
CONTROL OF DOGS							
Personal Services	A3510.1	2,145	2,210	2,210	2,300	2,300	2,300
Equipment	A3510.2	-	-	-	-	-	-
Contractual Expenditures	A3510.4	138	300	300	300	300	300
TOTAL		2,283	2,510	2,510	2,600	2,600	2,600
TOTAL PUBLIC SAFETY		4,136	5,010	5,010	4,100	4,100	4,100
HEALTH							
REGISTRAR OF VITAL STATISTICS							
Personal Services	A4020.1	-	1,500	1,500	1,550	1,550	1,550
Equipment	A4020.2	-	-	-	-	-	-
Contractual Expenditures	A4020.4	570	-	-	-	-	-
TOTAL		570	1,500	1,500	1,550	1,550	1,550
NARCOTICS CONTROL							
Personal Services	A4220.1	-	-	-	-	-	-
Equipment	A4220.2	-	-	-	-	-	-
Contractual Expenditures	A4220.4	360	400	400	400	400	400
TOTAL		360	400	400	400	400	400

Town of Nelson
General Fund A Appropriations
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last Year</u> <u>2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary Budget</u> <u>2018</u>	<u>Adopted Budget 2018</u>
OTHER HEALTH - AMBULANCE							
Contractual Expenditures	A4540.4	464	-	-	-	-	-
TOTAL		464	-	-	-	-	-
TOTAL HEALTH							
		1,394	1,900	1,900	1,950	1,950	1,950
TRANSPORTATION							
SUPERINTENDENT OF HIGHWAYS							
Personal Services	A5010.1	51,536	53,083	53,083	53,083	53,083	49,500
Equipment	A5010.2	-	500	500	800	800	800
Contractual Expenditures	A5010.4	521	650	650	650	650	650
TOTAL		52,057	54,233	54,233	54,533	54,533	50,950
GARAGE							
Equipment	A5132.2	-	1,000	1,000	1,000	1,000	1,000
Contractual Expenditures (Total)	A5132.4	14,420	26,500	26,500	25,800	25,800	25,800
TOTAL		14,420	27,500	27,500	26,800	26,800	26,800
TOTAL TRANSPORTATION							
		66,477	81,733	81,733	81,333	81,333	77,750
ECONOMIC ASSISTANCE AND OPPORTUNITY							
VETERANS SERVICES							
Personal Services	A6510.1	-	-	-	-	-	-
Equipment	A6510.2	-	-	-	-	-	-
Contractual Expenditures	A6510.4	573	600	600	700	700	700
TOTAL		573	600	600	700	700	700
PROGRAMS FOR THE AGING							
Personal Services	A6772.1	-	-	-	-	-	-
Equipment	A6772.2	-	-	-	-	-	-
Contractual Expenditures	A6772.4	1,500	1,500	1,500	1,500	1,500	1,500
TOTAL		1,500	1,500	1,500	1,500	1,500	1,500
TOTAL ECONOMIC A. AND O.							
		2,073	2,100	2,100	2,200	2,200	2,200
CULTURE - RECREATION							
PARKS							
Personal Services	A7110.1	-	-	-	-	-	-
Equipment	A7110.2	-	-	-	-	-	-
Contractual Expenditures	A7110.4	6,266	6,000	6,000	8,000	8,000	8,000
TOTAL		6,266	6,000	6,000	8,000	8,000	8,000
JOINT YOUTH PROJECT							
Contractual Expenditures	A7320.4	5,824	6,225	6,225	7,000	7,000	7,000
TOTAL		5,824	6,225	6,225	7,000	7,000	7,000
COMMUNITY ECONOMIC DEVELOPMENT							
Contractual Expenditures	A7450.4	-	5,000	5,000	10,000	10,000	10,000
TOTAL		-	5,000	5,000	10,000	10,000	10,000
HISTORIAN							
Contractual Expenditures	A7510.4	1,060	200	200	200	200	200
TOTAL		1,060	200	200	200	200	200
CELEBRATIONS							
Contractual Expenditures	A7550.4	54	500	500	600	600	600
TOTAL		54	500	500	600	600	600
TOTAL CULTURE AND RECREATION							
		13,204	17,925	17,925	25,800	25,800	25,800
HOME & COMMUNITY SERVICES							
ZONING							
Personal Services (Total)	A8010.1	15,292	16,216	16,216	16,725	16,725	16,725
Equipment	A8010.2	-	-	-	-	-	-
Contractual Expenditures	A8010.4	291	500	500	500	500	500
TOTAL		15,583	16,716	16,716	17,225	17,225	17,225

Town of Nelson
General Fund A Appropriations
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last Year</u> <u>2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary Budget</u> <u>2018</u>	<u>Adopted Budget 2018</u>
PLANNING							
Personal Services: Secretary	A8020.1	1,710	2,400	2,400	2,470	2,470	2,470
Personal Services: Planning Board Chair	A8020.1.29	1,200	1,236	1,236	1,275	1,275	1,275
Equipment	A8020.2	-	-	-	-	-	-
Contractual Expenditures	A8020.4	795	500	500	500	500	500
TOTAL		<u>3,704</u>	<u>4,136</u>	<u>4,136</u>	<u>4,245</u>	<u>4,245</u>	<u>4,245</u>
COMMUNITY ENVIRONMENT							
Community Beautification CE	A8510.4	-	2,500	2,500	2,500	2,500	5,000
TOTAL		<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>5,000</u>
TOTAL HOME & COMMUNITY SERVICES		<u>19,288</u>	<u>23,352</u>	<u>23,352</u>	<u>23,970</u>	<u>23,970</u>	<u>26,470</u>
UNDISTRIBUTED							
EMPLOYEE BENEFITS							
State Retirement	A9010.8	26,500	25,450	25,450	25,450	25,450	25,450
Social Security	A9030.8	12,915	16,166	16,166	14,505	14,505	14,505
Worker's Compensation	A9040.8	2,818	3,242	3,242	3,242	3,242	3,242
Disability Insurance	A9055.8	104	250	250	250	250	250
Hosp & Medical Insurance	A9060.8	36,327	37,640	37,640	38,875	38,875	38,875
TOTAL		<u>78,663</u>	<u>82,748</u>	<u>82,748</u>	<u>82,322</u>	<u>82,322</u>	<u>82,322</u>
BUDGETARY PROVISIONS FOR OTHER PURPOSES							
Erroneous Tax Liability	A962		633	633			521.23
TOTAL			<u>632.68</u>	<u>632.68</u>		<u>-</u>	<u>521.23</u>
TOTAL UNDISTRIBUTED		<u>78,663</u>	<u>83,381</u>	<u>83,381</u>	<u>82,322</u>	<u>82,322</u>	<u>82,843.23</u>
TOTAL APPROPRIATIONS		<u>185,234</u>	<u>215,401</u>	<u>215,401</u>	<u>221,675</u>	<u>221,675</u>	<u>221,113</u>
TOTAL GENERAL GOV'T SUPPORT		<u>170,224</u>	<u>244,575</u>	<u>244,575</u>	<u>227,170</u>	<u>227,170</u>	<u>253,970</u>
TOTAL APPROPRIATIONS & OTHER SUPPORT		<u>355,458</u>	<u>459,976</u>	<u>459,976</u>	<u>448,845</u>	<u>448,845</u>	<u>475,083.23</u>

Town of Nelson
General Fund A Revenues
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last</u> <u>Year 2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary Budget</u> <u>2018</u>	<u>Adopted Budget</u> <u>2018</u>
OTHER TAX ITEMS							
Other payments in lieu of Taxes	A1081	-	-	-	-	-	-
Int & Penalties on Real Property Taxes	A1090	7,284	8,000	8,000	8,000	8,000	8,000
NON-PROPERTY TAX ITEMS							
Non-Property Tax Distributed by County	A1120	149,133	162,714	162,714	115,426.37	115,426.37	130,273.32
DEPARTMENTAL INCOME							
Clerk Fees	A1255	363	375	375	375	375	375
Charges for Cemetery Lots	A2190	-					
Charges for Cemetery Services	A2192	-					
Health Fees	A1605	470	300	300	300	300	300
Zoning Fees	A2110	4,262	4,000	4,000	4,000	4,000	4,000
Planning Board Fees	A2115	2,271	500	500	500	500	500
USE OF MONEY AND PROPERTY							
Interest and Earnings	A2401	286	400	400	400	400	400
Commissions	A2450	7,376	8,500	8,500	8,500	8,500	8,500
LICENSES AND PERMITS							
Dog Licenses	A2544	1,946	1,400	1,400	1,400	1,400	1,400
FINES AND FORFEITURES							
Fines and Forfeited Bail	A2610	45,160	31,000	31,000	31,000	31,000	31,000
Fines & Pending Dog Cases	A2611	-					
SALE OF PROPERTY AND COMPENSATION FOR LOSS							
Insurance Recoveries	A2680	-					
MISCELLANEOUS							
Refunds from Prior Years	A2701	25					
Gifts & Donations	A2705	2,077	995	995	995	995	995
Other Revenues	A2770	-					
STATE AID							
Per Capita	A3001	7,769	7,769	7,769	7,769	7,769	7,769
Court Facilities	A3021	-	6,000	6,000	-	-	-
Mortgage Tax	A3005	53,371	25,000	25,000	25,000	25,000	25,000
NYS REAL PROPERTY: STAR/Reval	A3040	-					
Youth Program	A3820	-	-	-	-	-	-
TOTAL ESTIMATED REVENUES		281,792.98	256,953	256,953	203,665	203,665.37	218,512.32

Town of Nelson
Highway DA Appropriations
2018

Accounts	Code	<u>Actual Last Year</u> 2016	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> 2018	<u>Preliminary Budget</u> 2018	<u>Adopted Budget</u> 2018
GENERAL REPAIRS							
Personal Services	DA5110.1	79,982	100,000	100,000	103,000	103,000	103,000
Contractual Expenditures (Total)	DA5110.4	61,125	137,000	137,000	140,000	140,000	140,000
TOTAL		<u>141,107</u>	<u>237,000</u>	<u>237,000</u>	<u>243,000</u>	<u>243,000</u>	<u>243,000</u>
CAPITAL OUTLAY							
Capital Outlay - Road Improvements	DA5112.2	175,014	161,000	161,000	161,000	161,000	161,000
TOTAL		<u>175,014</u>	<u>161,000</u>	<u>161,000</u>	<u>161,000</u>	<u>161,000</u>	<u>161,000</u>
MACHINERY							
Equipment Purchases	DA5130.2	33,501	130,000	130,000	42,000	42,000	42,000
Contractual Expenditures: Pts & Repairs	DA5130.4	27,915	38,000	38,000	40,000	40,000	40,000
TOTAL		<u>61,416</u>	<u>168,000</u>	<u>168,000</u>	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>
BRUSH & WEEDS							
Contractual Expenditures	DA5140.4	-	1,500	1,500	1,000	1,000	1,000
TOTAL		<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
SNOW REMOVAL							
Personal Services	DA5142.1	96,832	98,560	98,560	102,000	102,000	102,000
Contractual Expenditures (Total)	DA5142.4	41,931	93,000	93,000	99,000	99,000	99,000
TOTAL		<u>138,763</u>	<u>191,560</u>	<u>191,560</u>	<u>201,000</u>	<u>201,000</u>	<u>201,000</u>
UNDISTRIBUTED							
EMPLOYEE BENEFITS							
State Retirement	DA9010.8	26,945	25,450	25,450	25,450	25,450	25,450
Social Security	DA9030.8	12,695	17,553	17,553	15,683	15,683	15,683
Worker's Compensation	DA9040.8	26,866	39,587	39,587	38,670	38,670	38,670
Unemployment Insurance	DA9050.8	-	-	-	-	-	-
Disability Insurance	DA9055.8	167	200	200	200	200	200
Hosp & Medical Insurance	DA9060.8	45,882	54,275	54,275	50,000	50,000	50,000
TOTAL		<u>112,555</u>	<u>137,065</u>	<u>137,065</u>	<u>130,003</u>	<u>130,003</u>	<u>130,003</u>
SERIAL BONDS							
Principal on Indebtedness	DA9710.6	20,000	20,000	20,000	20,000	20,000	20,000
Interest on Indebtedness	DA9710.7	1,650	1,100	1,100	550	550	550
TOTAL		<u>21,650</u>	<u>21,100</u>	<u>21,100</u>	<u>20,550</u>	<u>20,550</u>	<u>20,550</u>
STATUTORY INSTALLMENT BONDS							
Principal on Indebtedness	DA9720.6	47,600	47,600	47,600	47,600	47,600	47,600
Interest on Indebtedness	DA9720.7	7,140	5,712	5,712	4,285	4,285	4,285
TOTAL		<u>54,740</u>	<u>53,312</u>	<u>53,312</u>	<u>51,885</u>	<u>51,885</u>	<u>51,885</u>
INSTALLMENT PURCHASE DEBT							
Principal on Indebtedness	DA9785.6	-	-	-	37,640	37,640	37,640
Interest on Indebtedness	DA9785.7	-	-	-	5,486	5,486	5,486
TOTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>43,126</u>	<u>43,126</u>	<u>43,126</u>
INTERFUND TRANSFERS							
Equipment Reserve Fund	DA9950.9	-	35,000	35,000	35,000	35,000	35,000
TOTAL UNDISTRIBUTED		<u>188,945</u>	<u>246,477</u>	<u>246,477</u>	<u>280,564</u>	<u>280,564</u>	<u>280,564</u>
TOTAL APPROPRIATIONS		<u>705,244</u>	<u>1,005,537</u>	<u>1,005,537</u>	<u>968,564</u>	<u>968,564</u>	<u>968,564</u>

Town of Nelson
Highway DA Revenues
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last Year</u> <u>2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary Budget</u> <u>2018</u>	<u>Adopted Budget</u> <u>2018</u>
NON-PROPERTY TAX ITEMS							
Non-Property Tax Distributed by County	DA1120	231,752	218,143.00	218,143.00	282,595.58	282,595.58	282,595.58
INTERGOVERNMENTAL CHARGES							
Services for Other Governments	DA2300	32,322	54,000	54,000	54,000	54,000	54,000
USE OF MONEY AND PROPERTY							
Interest and Earnings	DA2401	882	750	750	750	750	750
SALE OF PROPERTY AND COMPENSATION FOR LOSS							
Sale of Refuse for Recycling	DA2651	-					
Sale of Equipment	DA2665	7,335	10,000	10,000			
Insurance Recovery	DA2680	776					
MISCELLANEOUS							
Refunds from Prior Years	DA2701	-					
Other Revenues	DA2770	-					
Consolidated Highway (CHIPS)	DA3501	159,561	161,000	161,000	161,000	161,000	161,000
State Aid Emergency (SEMA)	DA3960		-	-			
Statutory Installment Bond	DA5720						
TOTAL ESTIMATED REVENUES		432,628	443,893	443,893	498,345.58	498,345.58	498,345.58

Town of Nelson
Erieville Lighting District
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last</u> <u>Year 2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary Budget</u> <u>2018</u>	<u>Adopted Budget</u> <u>2018</u>
APPROPRIATIONS							
LIGHTING DISTRICT							
Street Lighting							
Contractual Expenditures	SL5182.4	3,712.87	4,085	4,085	4,085	4,085	4,085
TOTAL APPROPRIATIONS		<u>3,712.87</u>	<u>4,085</u>	<u>4,085</u>	<u>4,085</u>	<u>4,085</u>	<u>4,085</u>

Town of Nelson
Nelson Lighting District
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last</u> <u>Year 2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary</u> <u>Budget 2018</u>	<u>Adopted Budget</u> <u>2018</u>
APPROPRIATIONS							
LIGHTING DISTRICT							
Street Lighting							
Contractual Expenditures	SL5182.4	2,349.23	3,850	3,850	3,850	3,850	3,850
TOTAL APPROPRIATIONS		<u>2,349.23</u>	<u>3,850</u>	<u>3,850</u>	<u>3,850</u>	<u>3,850</u>	<u>3,850</u>

Town of Nelson
Nelson Fire Protection District - Cazenovia
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last</u> <u>Year 2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended</u> <u>2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary</u> <u>Budget 2018</u>	<u>Adopted Budget</u> <u>2018</u>
APPROPRIATIONS						
FIRE PROTECTION DISTRICT						
Payments on Fire Contracts						
Contractual Expenditures	SF3410.4	72,617.18	74,069.52	75,551.00	75,551.00	75,550.91
TOTAL APPROPRIATIONS		<u>72,617.18</u>	<u>74,069.52</u>	<u>75,551.00</u>	<u>75,551.00</u>	<u>75,550.91</u>

Town of Nelson
Nelson Fire Protection District - Morrisville
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last</u> <u>Year 2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary</u> <u>Budget 2018</u>	<u>Adopted Budget</u> <u>2018</u>
APPROPRIATIONS							
FIRE PROTECTION DISTRICT							
Payments on Fire Contracts							
Contractual Expenditures	SF3410.4	9,770	10,284	10,284	10,825	10,825	10,825
TOTAL APPROPRIATIONS		<u>9,770</u>	<u>10,284</u>	<u>10,284</u>	<u>10,825</u>	<u>10,825.00</u>	<u>10,825.00</u>

Town of Nelson
CAVAC Ambulance District
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last</u> <u>Year 2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary Budget</u> <u>2018</u>	<u>Adopted Budget</u> <u>2018</u>
APPROPRIATIONS							
AMBULANCE							
Personal Services	4540.1	-	-	-	-	-	
Equipment	4540.2	-	-	-	-	-	
Contractual Expenditures	4540.4	30,428.62	30,950.65	30,950.65	32,500	32,500	31,094.78
TOTAL		<u>30,428.62</u>	<u>30,950.65</u>	<u>30,950.65</u>	<u>32,500</u>	<u>32,500.00</u>	<u>31,094.78</u>
 TOTAL		 30,428.62	 30,951	 30,951	 32,500.00	 32,500.00	 31,094.78
APPROPRIATIONS		<u><u>30,428.62</u></u>	<u><u>30,951</u></u>	<u><u>30,951</u></u>	<u><u>32,500.00</u></u>	<u><u>32,500.00</u></u>	<u><u>31,094.78</u></u>

Town of Nelson
Georgetown Ambulance District
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last</u> <u>Year 2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary Budget</u> <u>2018</u>	<u>Adopted Budget</u> <u>2018</u>
APPROPRIATIONS							
AMBULANCE							
Personal Services	4540.1	-	-	-	-	-	-
Equipment	4540.2	-	-	-	-	-	-
Contractual Expenditures	4540.4	-	4,600.00	4,600.00	4,600	4,600	4,600
TOTAL		-	4,600	4,600	4,600	4,600	4,600
TOTAL		-	4,600	4,600	4,600	4,600	4,600
APPROPRIATIONS							

Town of Nelson
Erieville Water District Appropriations
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last</u> <u>Year 2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary</u> <u>Budget 2018</u>	<u>Adopted Budget</u> <u>2018</u>
ADMINISTRATION							
Personal Services	SW8310.1	2,124	2,189	2,189	2,255	2,255	2,255
Equipment	SW8310.2	-	-	-	-	-	-
Contractual Expenditures	SW8310.4	2,210	1,000	1,000	1,000	1,000	1,000
TOTAL		4,334	3,189	3,189	3,255	3,255	3,255
SOURCE OF SUPPLY, POWER and PUMPING							
Personal Services	SW8320.1	4,526	4,662	4,662	4,802	4,802	4,802
Equipment	SW8320.2	-	-	-	-	-	-
Contractual Expenditures	SW8320.4	2,972	4,000	4,000	3,000	3,000	3,000
TOTAL		7,497	8,662	8,662	7,802	7,802	7,802
PURIFICATION							
Personal Services	SW8330.1	-	-	-	-	-	-
Equipment	SW8330.2	-	-	-	-	-	-
Contractual Expenditures	SW8330.4	885	1,300	1,300	1,300	1,300	1,300
TOTAL		885	1,300	1,300	1,300	1,300	1,300
TRANSMISSION AND DISTRIBUTION							
Personal Services	SW8340.1	745	768	768	792	792	792
Equipment	SW8340.2	-	-	-	-	-	-
Contractual Expenditures	SW8340.4	72	-	-	-	-	-
TOTAL		817	768	768	792	792	792
UNDISTRIBUTED							
EMPLOYEE BENEFITS							
Social Security	SW9030.8	566	583	583	605	605	605
Worker's Compensation	SW9040.8	358	436	436	436	436	436
Disability Insurance	SW9055.8	-	-	-	-	-	-
Hospital & Medical Insurance	SW9060.8	-	-	-	-	-	-
TOTAL		924	1,019	1,019	1,041	1,041	1,041
BOND ANTICIPATION NOTES							
Principal on Indebtedness	SW9730.6	-	-	-	-	-	-
Interest on Indebtedness	SW9730.7	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
SERIAL BONDS							
Principal on Indebtedness	SW9710.6	20,000	20,000	20,000	20,000	20,000	20,000
Interest on Indebtedness	SW9710.7	8,559	12,318	12,318	11,915	11,915	11,915
TOTAL		28,559	32,318	32,318	31,915	31,915	31,915
INTERFUND TRANSFERS							
Capital Project Funds	SW9901.9	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-
TOTAL UNDISTRIBUTED		29,483	33,337	33,337	32,956	32,956	32,956
TOTAL APPROPRIATIONS		43,017	47,256	47,256	46,105.00	46,105.00	46,105

Town of Nelson
Erieville Water District Revenues
2018

<u>Accounts</u>	<u>Code</u>	<u>Actual Last</u> <u>Year 2016</u>	<u>Budget This</u> <u>Year as</u> <u>Amended 2017</u>	<u>Budget as</u> <u>Adopted 2017</u>	<u>Budget Officer's</u> <u>Tentative Budget</u> <u>2018</u>	<u>Preliminary</u> <u>Budget 2018</u>	<u>Adopted Budget</u> <u>2018</u>
HOME AND COMMUNITY SERVICES							
Metered Sales	SW2140	28,075	22,000	22,000	22,000	22,000	22,000
Interest and Penalties on Water Rents	SW2148	765					
USE OF MONEY AND PROPERTY							
Interest and Earnings	SW2401	6	25	25	10	10	10
SALE OF PROPERTY AND COMPENSATION FOR LOSS							
Sale of Real Property	SW2660	-	-	-	-	-	-
Insurance Recoveries	SW2680	1,268	-	-	-	-	-
MISCELLANEOUS							
Refunds from Prior Years	SW2701	-	-	-	-	-	-
HOME and COMMUNITY SERVICE							
Natural Resources, Capital Projects	SW3997	-	-	-			
State Aid							
TOTAL		<u>30,113</u>	<u>22,025</u>	<u>22,025</u>	<u>22,010</u>	<u>22,010</u>	<u>22,010</u>
TOTAL ESTIMATED REVENUES		30,113	22,025	22,025	22,010	22,010	22,010

Town of Nelson
2017 Delinquent Water Rents Relevy to 2018
Property Tax

<u>Owner</u>	<u>Tax ID</u>	<u>Account #</u>	<u>Amount</u>
DeClerq, Keith & Laura	133.1-2.2		\$ 732.26
Bunting, D. Scott	133.17-1-18		160.00
Paoff, Maryanne	133.17-1-39		665.03
Lewis, Glendon	133.17-1-4		365.00
Lewis, Glendon	133.17-1-4		185.00
Oliver, Diane	133.17-1-40		365.00
Schaffner, Bruce	133.17-1-41		372.97
Weaver, Michael	133.17-1-43		485.11
Erieville Fire District	133.17-1-45		80.00
Felix, Ronald	133.17-1-50		485.50
Soto, Lori	133.17-1-6		185.00
Tainter(Estate) Kay	133.17-1-7		185.00
Tainter, Joshua	133.17-1-8		372.54
Whalen, Michael	149.5-1-1		101.35
Simzer, Scott	149.5-1-10		505.26
Strang, Michael	149.5-1-21		365.00
Odell, Christopher	149.5-1-25		153.89
Sherman, Joshua	149.5-1-26		172.91
Irwin, James	149.5-1-31.1		564.47
King, Janielle	149.5-1-4		100.00
King, Janielle	149.5-1-13		85.00
King, Janielle	149.5-1-3		100.00
Pecoraro, Mike	149.5-1-7		639.88
Marris, John W. III	149.5-1-17		174.30

TOTAL \$ 7,600.47

2018 FIRE DISTRICT

2018 BUDGET SUMMARY

Total Appropriations (from page 19)	\$ 213,650
Less:	
Estimated Revenues (from page 20)	\$ _____
Estimated Appropriated Unreserved Fund Balance	_____
 Amount to be Raised by Real Property Taxes	 \$ 213,650

TAX APPORTIONMENT

(to be used when fire district is in more than one town)

Town	Assessed Valuation (AV)	Equilization Rate (ER)	Full Valuation (AV÷ER)	Total Full Valuation Percentage (1)÷(2)	Apportioned Tax = (3) x Real Property Tax to be Raised
		%	(1)	_____%(3)	\$ _____
		%	(1)	_____%(3)	_____
		%	(1)	_____%(3)	_____
Total			(2)	100%	\$ _____*

* Must agree with Budget Summary "Amount to be Raised by Real Property Taxes".

<u>Town</u>	<u>Apportioned Tax</u>
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Apportioned	\$ _____

I certify that the estimates were approved by the fire commissioners on October 18, 2017 (Date)

Marsha Massett
 Marsha Massett

 Fire District Secretary

NOTE: File with Town Budget Officer by November 20 (December 20 in Westchester and Monroe Counties).

APPROPRIATIONS

	Actual	Budget as	Preliminary	Adopted
	Expenditures	Modified	Estimate	Budget
	20₁₆	20₁₇	20₁₈	20__
Salary - Treasurer	\$ _____	\$ _____	\$ _____	\$ _____
Salary - Other	_____	_____	_____	_____
Other Personal Services	_____	_____	_____	_____
A3410.1 Total Personal Services	\$ _____	\$ _____	\$ _____	\$ _____
A3410.2 Equipment	<u>27,229</u>	<u>20,750</u>	<u>27,100</u>	<u>27,100</u>
A3410.4 Contractual Expenditures	<u>63,611</u>	<u>82,750</u>	<u>79,050</u>	<u>79,050</u>
A1930.4 Judgments and Claims	_____	_____	_____	_____
A9010.8 State Retirement System	_____	_____	_____	_____
A9025.8 Local Pension Fund	_____	_____	_____	_____
A9030.8 Social Security	_____	_____	_____	_____
A9040.8 Workers' Compensation	<u>16,050</u>	<u>16,100</u>	<u>15,000</u>	<u>15,000</u>
A9050.8 Unemployment Insurance	_____	_____	_____	_____
A9060.8 Hospital, Medical and Accident Insurance	<u>5,951</u>	<u>19,600</u>	<u>19,500</u>	<u>19,500</u>
A9085.8 Supp. Benefit Payments to Disabled Firefighters	<u>24,240</u>	<u>25,000</u>	<u>28,000</u>	<u>28,000</u>
A9710.6 Redemption of Bonds	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>
A97__6 Redemption of Notes	_____	_____	_____	_____
A9710.7 Interest on Bonds	<u>5,548</u>	<u>5,000</u>	<u>3,000</u>	<u>3,000</u>
A97__7 Interest on Notes	_____	_____	_____	_____
A9901.9 Transfer to Other Funds	<u>18,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Totals	\$ <u>197,629</u>	<u>211,200</u>	<u>213,650</u>	<u>213,650</u> *

* Transfer to Budget Summary, page 18

ESTIMATED REVENUES

	Actual Revenues 20_16	Budget as Modified 20_17	Preliminary Estimate 20_18	Adopted Budget 20__
A2262 Fire Protection and Other Services to Other Districts and Governments	\$ _____	\$ _____	\$ _____	\$ _____
A2401 Interest and Earnings	_____	_____	_____	_____
A2410 Rentals	_____	_____	_____	_____
A2660 Sales of Assets	_____	_____	_____	_____
A2701 Refunds of Expenditures	_____	_____	_____	_____
A2705 Gifts and Donations	_____	_____	_____	_____
Miscellaneous (specify)	_____	_____	_____	_____
A2770 _____	_____	_____	_____	_____
A2770 _____	_____	_____	_____	_____
A3389 State Aid, Other Public Safety (specify)	600	_____	_____	_____
A4389 Federal Aid, Other Public Safety (specify)	_____	_____	_____	_____
A5031 Interfund Transfers	_____	_____	_____	_____
Totals	\$ 600	\$ _____	\$ _____	\$ _____*

* Transfer to Budget Summary, page 18

FIRE DISTRICTS

WORKSHEET A

COMPUTATION OF STATUTORY SPENDING LIMITATION

Divide the assessed valuation of the real property subject to taxation by the fire district as shown on each assessment roll for the district completed in the second calendar year prior to that in which the expenditures are to be made, by the town equalization rate established for each roll by the State Office of Real Property Services.

(Example: For budget prepared in year 2 (current year) and taxes to be raised and expended in year 3 (next year), use assessment roll completed in year 1 (last year) divided by the town equalization rate established for this assessment roll. Note: A different equalization rate is established for each year's assessment roll.)

Town	Assessed Valuations (AV)	Equalization Rates (ER)	Full Valuations (AV/ER)
	\$ 127,399,578	98 %	\$ 129,999,569
	\$	%	
	\$	%	
Total Full Valuations			\$ 129,999,569
Less First Million of Full Valuation			1,000,000
Excess Over First Million of Full Valuation			\$ 128,999,569
Multiply Excess by One Mill			x .001
Expenditures Permitted on Full Valuation Above \$1,000,000			\$ 128,920
Add Expenditures Permitted on Full Valuation Below First \$1,000,000			2,000
Statutory Spending Limitation for 20 <u>17</u>			\$ 130,920
Add Exclusions from Statutory Spending Limitation (Town Law, Section 176(18) (from Worksheet B)			108,500
Add Spending Authorized by Voters in Excess of Statutory Spending Limitation (Town Law, Section 179) (Proposition Adopted on _____)			
Sum of Statutory Spending Limitation, Exclusions and Excess Spending Authorized by Voters			\$ 239,420
Less Budget Appropriations			213,650
Statutory Spending Limitation Margin			\$ 25,770

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION

1)	Payments under contracts made pursuant to subdivisions 12 and 22 of Section 176 of the Town Law: Subdivision 12 - A contract for a supply of water and for furnishing, erecting, maintaining, caring for and replacing fire hydrants.	\$
	Subdivision 22 - A contract for furnishing fire protection within the fire district, including emergency services and general ambulance services.	
2)	Payments under a lease to provide a supply of water for fire fighting purposes made pursuant to Subdivision 12-a of Section 176 of the Town Law.	
3)	Principal and interest on bonds, bond anticipation notes, capital notes and certain budget notes, and interest on certain tax anticipation notes.	40,000
4)	Compensation of paid fire district officers, fire department officers, firefighters and other paid personnel of the fire department, including fringe benefits.	
5)	District's contribution to the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System.	
6)	Payments made when participating in a county self-insurance plan under the Workers' Compensation Law.	
7)	Insurance premiums and any payments required as a self-insurer, pursuant to Volunteer Firefighters' Benefit Law and Workers' Compensation Law, less the amount of certain recoveries of benefits and compensation.	15,000
8)	Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law.	28,000
9)	Cost of blanket accident insurance to insure volunteer firefighters against injury or death resulting from bodily injuries suffered in the performance of their duties.	3,500
10)	Certain payments for the care and treatment of paid firefighters for disabilities incurred in performance of duty.	
11)	District's contributions for Social Security.	
	Subtotal to carry forward (to next page)	\$ 86,500

FIRE DISTRICTS

WORKSHEET B

EXCLUSIONS FROM STATUTORY SPENDING LIMITATION (cont'd)

	Subtotal carried forward: (from previous page)	\$ 86,500
12)	Payment of principal and interest on tax anticipation notes for new fire districts.	
13)	Payment of compromised claims and judgments under Subdivisions 28 and 30 of §176 of the Town Law.	
14)	Cost of insurance secured to indemnify the fire district against liability arising out of ownership, use and operation of a motor vehicle owned by the fire district.	16,000
15)	Payment of monetary awards to individuals pursuant to Subdivision 31 of §176 of the Town Law.	
16)	Cost of fuel for the fire district's emergency vehicles, including fuel tax carryovers.	1,000
17)	Cost of annual independent audits required by Section 181-A of the Town Law for fire districts with revenues of \$200,000 or more.	
18)	Appropriations to, or expenditures from, most reserve funds established pursuant to the General Municipal Law.	5,000
19)	District's contribution to the State's unemployment insurance fund for paid officers and employees.	
20)	Amounts received from fire protection, emergency reserve and general ambulance contracts.	
21)	Use of gift proceeds.	
22)	Use of insurance proceeds received for the loss, theft, damage or destruction of real or personal property - when applied to repair or replace such property.	
23)	Use of premiums from the sale of district obligations, the unexpended portion of the proceeds of fire district obligations, and the interest and gains realized on the investment of the proceeds of district obligations.	
Total Exclusions from Statutory Spending Limitation (to Worksheet A)		\$ 108,500

FIRE DISTRICTS

WORKSHEET C

**OTHER EXCLUSIONS FROM STATUTORY SPENDING LIMITATION
BORROWING AND RESERVE FUNDS**

1)	Use of the proceeds of bonds, bond anticipation notes, capital notes or certain budget notes.	\$
2)	Expenditures from most reserve funds established pursuant to the General Municipal Law.	\$
3)	Use of premiums from the sale of obligations, the unexpended portion of the proceeds of fire district obligations, and the income and capital gains from the investment of the proceeds of obligations.	\$

NOTE: The items shown above also represent exclusions from the statutory spending limitation. However, the amounts associated with these items may not be available at budget preparation time. Therefore, this worksheet should be used during the fiscal year and at year's end to help determine if your district has stayed within legal requirements.