

TOWN OF PLATTSBURGH

2022

TENTATIVE (DRAFT) BUDGET SUMMARY

September 30, 2021

Kathleen
9/30/21

TOWN OF PLATTSBURGH

2022 TENTATIVE

BUDGET

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Town of Plattsburgh 2022 Tentative Budget

COVID-19 Pandemic

The town has been proactive in its financial response to the pandemic and the Canadian border closure. We will continue to monitor the fiscal impacts and recalibrate as necessary using the best information from the Office of the NYS Comptroller, Association of Towns and Clinton County.

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 16, 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 2021, this will be November 4. 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
2022 TENTATIVE BUDGET
APPROPRIATIONS COMPARISON**

FUND	2020	2021	2022	Increase (Decrease)	Percentage of Inc./Dec.
GENERAL	4,197,823	3,964,842	4,485,519	520,677	13.13%
AMBULANCE DISTRICT	477,250	489,000	497,145	8,145	1.67%
HIGHWAY	2,668,800	2,472,700	2,691,752	219,052	8.86%
BASE STORM WATER DISTRICT	48,650	49,500	49,500	-	0.00%
LIGHTING DISTRICT	221,820	206,720	221,113	14,393	6.96%
SEWER DISTRICTS	1,909,251	2,018,174	1,958,447	(59,727)	-2.96%
WATER DISTRICTS	2,989,627	3,112,066	3,144,078	32,012	1.03%
WATER & SEWER ADMIN	2,022,408	2,021,050	2,070,697	49,647	2.46%
FIRE DISTRICTS	2,036,938	2,071,281	2,237,722	166,441	8.04%
TOTAL TOWN	\$14,535,629	\$14,334,052	\$15,118,251	\$784,199	5.47%
TOTAL FIRE DISTRICTS	\$2,036,938	\$2,071,281	\$2,237,722	\$166,441	8.04%
TOTAL TOWN & FIRE DISTRICTS	\$16,572,567	\$16,405,333	\$17,355,973	\$950,640	5.79%

**TOWN OF PLATTSBURGH
2022 TENTATIVE BUDGET
GENERAL FUND**

<u>ESTIMATED APPROPRIATIONS</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Town Board, Councilpersons	\$ 67,450	\$ 65,450	\$ 68,350
Justice of the Peace	\$ 401,352	\$ 397,472	\$ 423,405
Supervisor	\$ 124,725	\$ 124,450	\$ 126,800
Independent Auditing	\$ 26,500	\$ 26,500	\$ 26,500
Receiver of Taxes & Assessments	\$ 78,986	\$ 76,276	\$ 85,242
Assessor	\$ 241,050	\$ 240,853	\$ 247,236
Town Clerk	\$ 70,070	\$ 55,620	\$ 66,628
Town Attorney	\$ 98,141	\$ 93,361	\$ 94,500
General Office Administration	\$ 372,250	\$ 380,116	\$ 390,872
Election	\$ 56,743	\$ 38,539	\$ 39,000
Central Services	\$ 97,850	\$ 107,300	\$ 116,300
Building and Grounds	\$ 752,625	\$ 745,600	\$ 949,460
Insurance	\$ 52,500	\$ 59,000	\$ 60,500
Municipal Association Dues	\$ 1,500	\$ 1,500	\$ 1,500
Contingent Account	\$ 40,000	\$ 40,000	\$ 40,000
Traffic Control	\$ 8,000	\$ 8,000	\$ 8,000
Dog Control	\$ 30,675	\$ 27,200	\$ 32,968
Registrar of Vital Statistics	\$ 748	\$ 698	\$ 714
Highway Administration	\$ 167,275	\$ 153,525	\$ 155,906
Community Action Program JCEO	\$ 21,123	\$ 21,123	\$ 21,123

2022 TENTATIVE GENERAL FUND BUDGET (CONTINUED)

<u>ESTIMATED APPROPRIATIONS</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Programs for the Aged	\$ 30,785	\$ 28,284	\$ 38,783
Recreation Program	\$ 288,140	\$ 242,640	\$ 297,612
Town Historian	\$ 2,885	\$ 1,435	\$ 1,435
Community Service/Relations	\$ 2,750	\$ 2,750	\$ 2,750
Zoning	\$ 398,825	\$ 394,725	\$ 490,181
Planning	\$ 545,875	\$ 522,425	\$ 556,754
Research	\$ 60,000	\$ 60,000	\$ 60,000
Cemetery Expenditure	\$ -	\$ -	\$ 8,000
Budgetary Provision for Other Uses Playground Equipment	\$ 75,000	\$ 50,000	\$ 75,000
B.A.N. - Principal	\$ 50,000	\$ -	\$ -
B.A.N. - Interest	\$ 36,000	\$ -	\$ -
Transfer to Capital Projects	\$ -	\$ -	\$ -
TOTAL ESTIMATED APPROPRIATIONS:	<u>\$4,199,823</u>	<u>\$3,964,842</u>	<u>\$4,485,519</u>

2022 ADOPTED GENERAL FUND BUDGET (CONTINUED)

<u>ESTIMATED REVENUES</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
LOCAL SOURCES:			
Fees in Lieu of Taxes	\$ 21,000	\$ 21,000	\$ 22,000
Interest & Penalties Real Property/School Taxes	\$ 15,000	\$ 15,000	\$ 17,000
County, Sales Tax Distribution	\$2,617,968	\$2,147,539	\$2,811,159
Franchises	\$ 200,000	\$ 201,000	\$ 200,000
Town Clerk Fees	\$ 3,000	\$ 4,000	\$ 4,500
Charges-Program for the Aging	\$ 9,000	\$ 9,000	\$ 9,000
Recreation Fees/building Rental	\$ 30,000	\$ 27,000	\$ 27,000
HOMETIOWN HEROES FEES	\$ 6,750	\$ 4,500	\$ 4,500
Zoning Fees, Board of Appeals	\$ 5,000	\$ 5,000	\$ 5,000
Planning Board Fees	\$ 15,000	\$ 15,000	\$ 15,000
Charges for Cemetery Services	\$ -	\$ 8,000	\$ 8,000
Tax Receiver Service - School Districts	\$ 1,500	\$ 2,000	\$ 2,000
County, Youth Programs	\$ 1,500	\$ 1,500	\$ 1,500
Schuyler Falls Rec. Fees	\$ 2,500	\$ 2,500	\$ 2,500
Interest and Earnings	\$ 7,000	\$ 14,000	\$ 5,000
Building Rental - WS Dept.	\$ 7,000	\$ 7,000	\$ 7,000
Land Rent	\$ 8,570	\$ 8,700	\$ 8,830
Business & Occupational Licenses	\$ 3,700	\$ 4,000	\$ 4,000
Games of Chance	\$ 100	\$ 100	\$ 100
Bingo Licenses	\$ 1,000	\$ 750	\$ 750
Dog Licenses, Town	\$ 8,000	\$ 9,000	\$ 9,000
Building and Alteration Permits	\$ 60,000	\$ 80,000	\$ 125,000
Street Opening Permits	\$ 700	\$ 700	\$ 700
Justice Fines/Fees	\$ 275,000	\$ 250,000	\$ 275,000
Miscellaneous	\$ -	\$ 5,000.00	\$80,000.00
Interfund Revenue	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL ESTIMATED REVENUES	\$3,314,288	\$2,857,289	\$3,659,539
FROM LOCAL SOURCES			

2022 ADOPTED GENERAL FUND BUDGET (CONTINUED)

	<u>2020</u>	<u>2021</u>	<u>2022</u>
STATE AID:			
Per Capita	\$ 92,803	\$ 74,242	\$ 92,803
Mortgage Tax	\$ 175,000	\$ 176,000	\$ 200,000
DASNY Grant #15829	\$ 200,000	\$ 200,000	\$ 200,000
Youth Programs	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL ESTIMATED REVENUES FROM STATE SOURCES	\$ 470,803	\$ 453,242	\$ 495,803
FEDERAL AID:			
	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUES FROM FEDERAL SOURCES	\$ -	\$ -	\$ -
TOTAL ESTIMATED GENERAL REVENUES:	<u>\$ 3,785,091</u>	<u>\$ 3,310,531</u>	<u>\$ 4,155,342</u>
<u>GENERAL FUND SUMMARY</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Estimated Appropriations	\$4,199,823	\$3,964,842	\$4,485,519
Less: Estimated Revenues	\$3,451,047	\$3,310,531	\$4,155,342
Less: Appropriated Fund Balance	<u>\$ 748,776</u>	<u>\$ 654,311</u>	<u>\$ 330,177</u>
Amount to be Raised by Taxes:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PLATTSBURGH
2022 TENTATIVE BUDGET
HIGHWAY FUND**

<u>Estimated Appropriations</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Repairs	\$ 353,900	\$ 303,900	\$ 324,600
Improvements	\$ 600,500	\$ 549,900	\$ 597,700
Machinery	\$ 462,000	\$ 368,500	\$ 478,200
Town Snow	\$ 615,000	\$ 627,600	\$ 663,500
Other Snow (County)	\$ 87,000	\$ 84,500	\$ 81,000
Sidewalks	\$ 27,000	\$ -	\$ -
Employee Benefits	\$ 523,400	\$ 538,300	\$ 546,752
Debt Service	\$ -	\$ -	\$ -
TOTAL ESTIMATED APPROPRIATIONS:	<u>\$ 2,668,800</u>	<u>\$ 2,472,700</u>	<u>\$ 2,691,752</u>
Estimated Revenues			
Local Sources:			
Real Property Taxes	\$ 1,051,320	\$ 1,079,553	\$ 1,056,886
Fees In Lieu of Taxes	\$ 12,000	\$ 18,000	\$ 22,000
Sales Tax	\$ 1,101,335	\$ 797,935	\$ 1,156,166
County Snow	\$ 78,000	\$ 79,000	\$ 80,500
Interest and Earnings	\$ 2,500	\$ 3,212	\$ 1,200
Sale of Scrap	\$ -	\$ -	\$ -
Interfund Transfer	\$ -	\$ -	\$ -
TOTAL ESTIMATED REVENUE FROM LOCAL SOURCES:	<u>\$ 2,245,155</u>	<u>\$ 1,977,700</u>	<u>\$ 2,316,752</u>
State Sources:			
CHIPS	\$ 150,000	\$ 120,000	\$ 200,000
TOTAL ESTIMATED REVENUE FROM STATE SOURCES:	<u>\$ 150,000</u>	<u>\$ 120,000</u>	<u>\$ 200,000</u>
TOTAL ESTIMATED REVENUE:	<u>\$ 2,395,155</u>	<u>\$ 2,097,700</u>	<u>\$ 2,516,752</u>
Estimated Appropriated Fund Balance	<u>\$ 273,645</u>	<u>\$ 375,000</u>	<u>\$ 175,000</u>

**TOWN OF PLATTSBURGH
2022 TENTATIVE BUDGETS**

AMBULANCE DISTRICT

	2020	2021	2022	Less	Less	Amount
<u>District</u>	Estimated	Estimated	Estimated	Estimated	Appropriated	Raised
	Appropriations	Appropriations	Appropriations	Revenues	Funds	by Taxes
Consolidated Ambulance	477,250	489,000	497,145	16,650	21,154	459,341
TOTAL	\$ 477,250	\$ 489,000	\$ 497,145	\$ 16,650	\$ 21,154	\$ 459,341

BASE STORM WATER DISTRICT

	2020	2021	2022	Less	Less	Amount
<u>District</u>	Estimated	Estimated	Estimated	Estimated	Appropriated	Raised
	Appropriations	Appropriations	Appropriations	Revenues	Funds	by Taxes
Base Storm Water	48,650	49,500	49,500	85	-	49,415
TOTAL	\$ 48,650	\$ 49,500	\$ 49,500	\$ 85	\$ -	\$ 49,415

LIGHTING DISTRICT

	2020	2021	2022	Less	Less	Amount
<u>District</u>	Estimated	Estimated	Estimated	Estimated	Appropriated	Raised
	Appropriations	Appropriations	Appropriations	Revenues	Funds	by Taxes
Consolidated Lighting	221,820	206,720	221,113	104	20,000	201,009
TOTAL	\$ 221,820	\$ 206,720	\$ 221,113	\$ 104	\$ 20,000	\$ 201,009

SEWER DISTRICTS

	2020	2021	2022	Less	Less	Amount
<u>District</u>	Estimated	Estimated	Estimated	Estimated	Appropriated	Raised
	Appropriations	Appropriations	Appropriations	Revenues	Funds	by Taxes
Base Sewer	353,479	365,589	206,664	53,027	-	153,637
Consolidated Sewer	\$ 1,555,772	\$ 1,652,585	\$ 1,751,783	1,348,419.00	\$ -	\$ 403,364
TOTAL	\$ 1,909,251	\$ 2,018,174	\$ 1,958,447	\$ 1,401,446	\$ -	\$ 557,001

WATER DISTRICTS

	2020	2021	2022	Less	Less	Amount
<u>District</u>	Estimated	Estimated	Estimated	Estimated	Appropriated	Raised
	Appropriations	Appropriations	Appropriations	Revenues	Funds	by Taxes
Base Water	310,589	452,464	403,133	51,084	-	352,049
Consolidated Water	2,679,038	2,659,602	2,740,945	1,231,165	-	1,509,780
TOTAL	\$ 2,989,627	\$ 3,112,066	\$ 3,144,078	\$ 1,282,249	\$ -	\$ 1,861,829

**TOWN OF PLATTSBURGH
2022 TENTATIVE BUDGET
WATER AND SEWER DEPARTMENT**

ESTIMATED APPROPRIATIONS	<u>220</u>	<u>2021</u>	<u>2022</u>
SALARIES/WAGES	\$ 939,700	\$ 938,000	\$ 961,147
EQUIP/CAPITAL OUTLAY	\$ 250,000	\$ 250,000	\$ 250,000
MATERIALS, ETC.	\$ 292,650	\$ 292,650	\$ 286,650
INTERFUND TRANSFER	\$ 15,000	\$ 15,000	\$ 15,000
EMPLOYEE BENEFITS	<u>\$ 525,058</u>	<u>\$ 525,400</u>	<u>\$ 557,900</u>
TOTAL ESTIMATED APPROPRIATIONS:	<u>\$ 2,022,408</u>	<u>\$ 2,021,050</u>	<u>\$ 2,070,697</u>
Estimated Revenues			
Local Sources:			
Conn/Insp Fees	\$ 51,000	\$ 51,400	\$ 51,400
Other Gov't, O & M Contracts	\$ 228,943	\$ 232,765	\$ 237,175
Interest/Earnings	\$ 1,000	\$ 1,000	\$ 1,000
Interfund Transfers	<u>\$ 1,741,465</u>	<u>\$ 1,735,885</u>	<u>\$ 1,781,122</u>
TOTAL ESTIMATED REVENUE FROM LOCAL SOURCES:	<u>\$ 2,022,408</u>	<u>\$ 2,021,050</u>	<u>\$ 2,070,697</u>
TOTAL ESTIMATED REVENUE:	<u>\$ 2,022,408</u>	<u>\$ 2,021,050</u>	<u>\$ 2,070,697</u>
Appropriated Fund Balance:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF PLATTSBURGH
2022 TENTATIVE BUDGET
FIRE DISTRICTS

Fire District	2020 Total Budget Appropriations	2020 Town of Plattsburgh Share of Appropriations	2021 Total Budget Appropriations	2021 Town of Plattsburgh Share of Appropriations	2022 Total Budget Appropriations	2022 Town of Plattsburgh Share of Appropriations	Amount Raised by Taxes
FD20 - Morrisonville	570,698	322,208	593,123	343,511	604,985	367,006	366,899
FD21 - Cumberland Head	367,040	367,040	367,040	367,040	379,971	379,971	379,931
FD22 - District 3	608,440	608,440	608,741	608,741	636,165	636,165	571,165
FD23 - South Plattsburgh	697,969	578,815	715,369	595,205	795,440	671,610	670,765
FD24 - Cadyville	299,576	160,435	293,636	156,785	319,577	182,971	182,971
TOTALS	\$ 2,543,723	\$ 2,036,939	\$ 2,577,909	\$ 2,071,282	\$ 2,736,138	\$ 2,237,722	\$ 2,171,731

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
2022 TENTATIVE BUDGET
SALARIES ELECTED OFFICIALS**

ELECTED OFFICIALS	<u>2022</u>	<u>2021</u>	<u>2020</u>
Councilors (4) Each	\$13,000.00	\$13,000.00	\$13,000.00
Town Justices (2)	\$79,547.00	\$76,672.00	\$76,672.00
Supervisor	\$73,000.00	\$73,000.00	\$73,000.00
Receiver of Taxes and Assessments	\$35,124.00	\$33,451.00	\$33,451.00
Town Clerk	\$33,615.00	\$32,795.00	\$32,795.00
Highway Superintendent	\$83,596.00	\$79,615.00	\$87,865.00

**TOWN OF PLATTSBURGH
2022 TENTATIVE BUDGET
TAX RATE COMPARISON**

	Projected* 2022 Tax Rate	Actual Tax Rate 2021	Actual Tax Rate 2020	Actual Tax Rate 2019
COUNTY:		6.151448	6.0026	6.0443
TOWN:				
General Fund	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Highway Townwide	\$0.8575	\$0.9002	\$0.9041	\$0.9759
SPECIAL DISTRICTS:				
ABO08 Plattsburgh Consolidated Ambulance District	\$0.3186	\$0.3619	\$0.3448	\$0.3389
FIRE:				
FD020 Morrisonville Fire District	\$1.1858	\$1.2820	\$1.2621	\$1.2458
FD021 Cumberland Head Fire Dist.	\$1.3308	\$1.4883	\$1.5264	\$1.5011
FD022 Fire District #3	\$1.1365	\$1.1142	\$1.1642	\$1.2032
FD023 South Plattsburgh Fire Dist.	\$2.5316	\$2.4912	\$2.4575	\$2.4925
FD024 Cadyville Fire District	\$2.2644	\$2.3548	\$2.3469	\$2.1866
CONSOLIDATED LIGHT:				
LT037 Plattsburgh Consolidated Light District General	\$0.1392	\$0.1576	\$0.1737	\$0.1791
LT038 Plattsburgh Consolidated Light District Special	\$0.0000	\$0.0000	\$0.0000	\$0.0000
LT039 Plattsburgh Consolidated Light District General Capital	\$0.0000	\$0.0000	\$0.0000	\$0.0000
CONSOLIDATED SEWER:				
SW025 Plattsburgh Consolidated Sewer District General	\$0.0023	\$0.0210	\$0.0395	\$0.0321
SW026 Plattsburgh Consolidated Sewer District General Capital	\$0.4993	\$0.3753	\$0.3108	\$0.3214
SS018 Plattsburgh Consolidated Sewer District Special	\$0.0136	\$0.1246	\$0.2322	\$0.1840
BASE SEWER:				
SW024 Base Sewer	\$2.3867	\$5.6045	\$5.0004	\$5.5976
SW027 Base Sewer General Capital	\$0.2248	\$0.1281	\$0.3679	\$0.2248
CONSOLIDATED WATER:				
WD046 Plattsburgh Consolidated Water District General	\$0.0743	\$0.0859	\$0.0819	\$0.0620
WD014 Plattsburgh Consolidated Water District General Capital	\$0.6692	\$0.6163	\$0.8235	\$0.8576
WS024 Plattsburgh Consolidated Water District Special	\$0.4425	\$0.5147	\$0.4859	\$0.3675
BASE WATER				
WD045 Base Water General	\$1.8137	\$0.9128	\$2.6384	\$3.7699
WD020 Base Water General Capital	\$1.6526	\$1.4454	\$0.7965	\$0.2248
SD002 Base Storm Water	\$1.0000	\$0.9602	\$0.9994	\$1.0493

Note:

*The 2022 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 assessment rolls.

Equalized Total Assessed Value 1,670,812,555

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	4,856,900	0.29
12350	PUBLIC AUTHORITY - STATE	RPTL 412	3	389,900	0.02
13100	CO - GENERALLY	RPTL 406(1)	78	146,862,700	8.79
13500	TOWN - GENERALLY	RPTL 406(1)	67	15,069,600	0.90
13660	VG - CEMETERY LAND	RPTL 446	1	105,300	0.01
13800	SCHOOL DISTRICT	RPTL 408	1	4,921,700	0.29
13850	BOCES	RPTL 408	1	13,000,000	0.78
14110	USA - SPECIFIED USES	STATE L 54	1	104,300	0.01
14120	USA - DEFENSE PURPOSES	STATE L 59-g	1	62,400	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	10	60,134,000	3.60
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	245,000	0.01
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	13	5,803,700	0.35
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	4	6,491,500	0.39
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	3	660,000	0.04
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	6,475,000	0.39
25230	NONPROF CORP - MORAL/MENTAL II	RPTL 420-a	16	13,063,800	0.78
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	1,044,200	0.06
26050	AGRICULTURAL SOCIETY	RPTL 450	3	1,299,000	0.08
26100	VETERANS ORGANIZATION	RPTL 452	4	1,573,300	0.09
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	4,344,300	0.26
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	1	3,800	0.00
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	1,863,700	0.11
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	1	1,000,000	0.06
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	5	14,100	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	347	7,558,037	0.45
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	244	8,915,479	0.53
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	190	8,005,957	0.48

Appendix A

Equalized Total Assessed Value 1,670,812,555

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41151	COLD WAR VETERANS (10%)	RPTL 458-b	71	568,000	0.03
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	12	249,145	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	3	666,200	0.04
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	14	302,950	0.02
41641	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j	1	23,460	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	484,600	0.03
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	32	5,505,222	0.33
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	12	1,372,448	0.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	129	6,489,191	0.39
41801	PERSONS AGE 65 OR OVER	RPTL 467	53	1,829,435	0.11
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	5	185,000	0.01
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	23	870,725	0.05
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	0.25
49503	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	18,400	0.00
49506	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	6	87,600	0.01
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	293,420	0.02

Appendix A-1

Equalized Total Assessed Value 1,670,812,555

Exemption Code	Exemption Name	SYSTEM CODE	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50001			STATUTORY AUTH NOT DEFINED	3	591,850	0.04
Total Exemptions Exclusive of System Exemptions:						
				1,389	336,788,009	20.16
				5	885,270	0.05
Totals:				1,394	337,673,279	20.21

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: _____

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