

CITY OF CANANDAIGUA

2014

ADOPTED BUDGET



**CITY OF CANANDAIGUA
NEW YORK
2014 ADOPTED BUDGET**

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2014 BUDGET MESSAGE

Introduction

For the past several years, Council and City staff have implemented fiscal management measures to ensure sustainable City finances into the future. Included among these measures were:

1. The development and annual funding of a capital plan so that major expenditures are planned and funded.
2. Allocating one-time savings into a reserve fund rather than using these revenues to balance the general fund budget.
3. Staff reductions to include the following:
 - a. Reducing the number of firefighters from 15 to six.
 - b. Downsizing the police department through attrition from a high of 27 full-time officers and four full-time civilian personnel in 1996 to 22 full-time officer and two civilian personnel in 2013.
 - c. Reducing the size of the Department of Public Works through attrition by three employees.
 - d. Reducing non-represented clerical and supervisory personnel through attrition by five persons.

The recommended 2014 general fund budget continues in the same direction as recent past budgets. There are no recommended increases in programs or services; there is no tax increase; the appropriated fund balance recommended to balance the budget is actually reduced from a projected year-end appropriation of \$696,308 to \$133,708. Total general fund expenditures are anticipated to decline by about 7%. The tax rate of \$6.74/\$1,000 of assessed value remains unchanged. While the sewer rate is set to increase by 8.5%, the water rate remains unchanged.

Through the exercise of fiscal constraint, past Councils and staff have successfully steered through the financial crisis associated with the economic downturn of 2008 and have set the City on the path of financial stability. Nevertheless, for the 2014 budget, Council may want to consider a number of budget options not included in the proposed budget, including increasing a number of key staff positions. Particularly noteworthy are options to increase the number of fire and police personnel. In August, Chief Welch and Chief Marentette briefed Council regarding what they believe are compelling reasons for staff increases in their respective departments.

Staff has included these and other options – along with cost information associated with each - on a separate spreadsheet for review which is attached to your budget.

Fire Department

1. **Maintain Nine Firefighters** - In his August briefing to Council, Chief Marentette affirmed his belief that maintaining nine firefighters is critical in order to provide adequate fire and emergency protection as well as rapid response to fires in the City, particularly in the downtown. Consequently, there is an option for adding three additional firefighters to the recommended 2014 budget.
2. **One Captain Position** - Originally, Chief Marentette requested Council to consider funding four Captain positions. Each would supervise an operational area of the fire department. The most recent budget option requests the addition of just one Captain. The core function of this position will be to establish a clear chain of command. Currently, there is no designated second-in-command in the fire department. This is concerning, especially when the Chief is out of town. During incidents, the most senior firefighter arriving at the scene of a fire assumes this role, but this may not be the best way to manage day-to-day operations or emergency responses. The Police Chief has a lieutenant who serves this same second-in-command function. Staff is suggesting that Council consider establishing a Captain position within the fire department for this same purpose.
3. **On-Call Pay** - When the Chief is out of town, the number of firefighters ready to respond to a fire is reduced by one. This option would pay a firefighter a two-hour minimum of overtime to be ready and able to respond to an incident when staffing in the Chief's absence.
4. **Two-Man Minimum Staffing** - Two-man minimum staffing means keeping both Station 1 and Station 2 staffed with one firefighter ready to respond. As the Chief discussed, he believes there is a need for two pieces of apparatus to arrive quickly at the scene: a pumper and ladder truck. This is of particular importance in the downtown. In order to ensure two-man minimum staffing, it will be necessary to bring paid firefighters in on overtime to fill certain gaps in the schedule that are created by sick leave, personal leave or other related absences.
5. **Part-Timers** - The package of fire department options includes the use of part-time fire fighters to reduce the need for full-timers to fill overtime assignments. A number of overtime assignments can be anticipated each year (vacations, for example), which will make scheduling part-timers to fill these situations possible – thus eliminating the need to

fill these overtime slots with full-time firefighters. For this reason, you will note on the spreadsheet a \$10,000 reduction associated with the use of part-timers.

6. **Bunker Program** - This program is the primary method currently used by the Fire Department to attract volunteers. A Federal SAFER grant assists young persons with the cost of higher education in exchange for volunteering with the Fire Department. We anticipate that the SAFER grant funds for this program will be exhausted during the first half of 2014. Hence, the request is to include \$25,000 in 2014 to keep the program operational.

Police Department

1. **Downtown Officer** - The use of the downtown bike patrol this year has been highly successful. Parking enforcement has been enhanced, but more importantly, positive communication between the police, shoppers and merchants has been fostered.
2. **New Sign** - The police are proposing a new sign to direct the public to the police station. Currently, there is inadequate signage adjacent to Main Street to direct constituents looking for the police station.
3. **Full-Time Typist** - As Chief Welch explained in his briefing to Council this summer, clerical support for himself and command staff was lost due to downsizing. This prevents the department from focusing on additional police work.
4. **Traffic Officer** - This summer, Chief Welch requested up to four police officers in order bring the department strength to levels approaching those in 1996 and equivalent to other departments serving communities with similar demographics and crime issues. The revised proposal contained in this budget is to employ just one officer who would be detailed during part of the day, to enforce speeding and other traffic violations. There has been growing concern among certain segments of the public regarding speeding, but there is limited ability among the police department at current staffing levels to devote more resources to this issue. More than half the cost of the officer would be supplemented through an increase in anticipated citations. Importantly, once the officer completes the traffic detail, he or she will be available to focus on other police work – augmenting the department’s enforcement abilities.

Code Enforcement

1. **Structural Engineering Consulting** - As Code Enforcement staff identifies properties with potentially serious issues that present an imminent threat to the public, it will

become necessary to get the advice of a structural engineer or other third-party professional to assist in determining a course of action when in-house expertise is not sufficient.

2. **Demolition** - In some cases, the staff and third-party professional will determine that all or a portion of a property must be demolished in the interest of public safety. The owner of the property may not have the funds to do this work himself. In these cases, it is advisable for the City to take on this responsibility. The costs can be recouped by liening the property.

Fourth of July Support

Staff recommends retaining the services of a contractor to assist with coordinating the 4th of July Parade and other festivities. These same services were used in 2013.

Budget Options

In preparing the menu of budget options, staff has made several assumptions. First, the spreadsheet assumes a 2% tax increase, yielding approximately \$90,000 in additional property tax revenue in 2014. It also assumes a \$414,718 appropriation from fund balance – an increase from the \$133,708 contained in the proposed budget. The tax increase and appropriated fund balance, together, yield enough revenue to pay the cost, in year one, of the full menu of options should Council decide to include every option in the 2014 budget.

Council may decide to include none or only a portion of the optional items in the 2014 budget, in which case the tax increase and allocated fund balance would be adjusted accordingly. Council may also decide to alter the combination of additional property tax revenue and appropriated fund balance; for example, choosing to increase the amount of tax revenue necessary to fund the options, and relying less on appropriated fund balance.

For this reason, the spreadsheet has been programmed so that Council can change assumptions and selected options in order to see how different potential scenarios will impact the 2014 budget. Staff intends to do this at a budget workshop.

The spreadsheet of options includes budget projections through 2017. It also assumes a 2% tax increase each year in combination with increasing appropriated fund balance in order to provide for the full menu of budget options, plus the expenditures contained in the proposed 2014 budget. In 2014, the total appropriated fund balance required to fund the base line budget, plus the full menu of options, is \$504,259. In 2015, the figure jumps to \$586,539, then over

\$1 million in 2016 and approximately \$720,000 in 2017. Beginning in 2016, the full cost of expenditures contained in the proposed 2014 budget, plus the full menu of optional menu items, requires a reduction in the 2-month minimum fund balance.

In the near future, given a 2% tax increase each year, in combination with increasing appropriated fund balances, the cost of the full menu of budget options begins to move the budget in an unsustainable direction, absent additional revenues. Council could alter this scenario by increasing the tax rate above 2% or reducing the number of options included in the budget.

General Fund

The 2014 anticipated general fund revenues total \$12,574,089, a 2.7% decrease from the 2013 projected year-end. Expenditures are also expected to decrease by approximately 7%. The budget contains no tax increase. Appropriated fund balance necessary to balance the budget has decreased from a projected year-end of \$696,308 to approximately \$133,708.

General Fund Revenues

The two most significant sources of revenue are the property tax and sales tax, each accounting for 35% and 33% of total revenues respectively. Sales taxes are expected to grow by approximately \$105,000. Significantly, state aid revenue sharing is anticipated to remain flat. It is worth noting that this source of revenue has remained static since 2011. Federal aid is expected to decline by more than \$195,000, from \$201,115 to \$15,000 mainly due to the expiration of the SAFER grant.

General Fund Expenditures

As discussed above, general fund expenditures are expected to decline by about 7% overall. Much of this decrease can be attributed to the anticipated reduction in the size of the Fire Department, as the 2014 budget anticipates reduced staffing from nine firefighters to six. Whether to keep staffing at six firefighters for 2014 or return to nine will be one of the key decisions for Council.

Also for 2014 is a reduction in budgeted contingency funds from \$300,000 in 2013 to \$100,000 in 2014, a 67% decrease. With much of the litigation with the IAFF now settled, staff feels comfortable reducing this figure in response.

Overall, most of the departments will see modest increases in 2014, reflecting a budget that provides the same level of services as in the prior year. Among the City departments, Police,

General Administration, Fire and the Public Works departments account for 50% of the 2014 general fund budget. The Police Department budget is projected to increase by 1.41%; General Administration will increase by 2.32%; the Department of Public Works will increase by about 3.3%; and, as discussed, the Fire Department Budget will actually decline by over 22%.

The 2014 budget assumes an across-the-board 2% increase in salaries and wages. This number represents a starting point. The City is in negotiations with four unions, so the final increases are still unknown. While pension costs had been significantly rising over the past several years, they have recently leveled off. The 2014 budget anticipates just a 2% increase in pension costs. Medical and dental insurance costs are expected to climb by about 4%.

Capital Reserve

For 2014, the Capital Plan includes approximately \$1.3 million in projects. Among the highlights are:

1. Refurbishing the Sonnenberg Park tennis courts
2. Replacing City Hall HVAC units
3. General building improvements to the Hurley Building
4. A replacement dump truck and other vehicles
5. Sidewalk replacement
6. Street resurfacing

Note that a lower contribution from the general fund to the capital reserve fund is anticipated in 2014. In 2013, approximately \$1.4 Million was contributed from the general fund as well as appropriated fund balance to the capital reserve fund, in part to fund the Streetscape project. For 2014, funding levels return to what had been a recommended annual expenditure of \$850,000 needed to sustain the capital plan.

Water Fund

The Water Fund is performing very well and we are managing our expenses to keep the water rates at a very reasonable level. The City's water rate will remain at the current 2013 level at \$3.07/1,000 gallons. While this year was a very wet season and demand was lower than anticipated, our ability to sustain a consistent rate was achievable due to the ability to decrease the amount appropriated to the reserves and manage the expenses incurred at the plant. We have diligently funded the reserve funds slowly over the past few years to have a healthy balance to incur capital expenses without dramatically altering the rate.

Of note are several capital expenditures:

1. Replacement Hydrants	\$17,000
2. Replacement Pick-Up Truck	\$28,000
3. Filters	\$190,000
4. Backflow Preventer	\$30,000
5. Replacement Pick-up Truck	\$25,000

Sewer Fund

The Sewer Fund will be seeing an increase next year of 8.5%. The rate will change from \$3.40 to \$3.69/1,000 gallons. The fund did not perform as well as anticipated due to the wet season as previously stated with the water fund. Sewer collection generally mirrors the amount of water consumed in the given year. Additionally, some personnel expenses that were originally allocated in the water fund were transferred to the sewer fund as the work was primarily focused with this utility. The fund is still recovering from the recent rotating biological contactors (RBC) that were constructed and put on line this year. The bond payments are now in effect and we are contributing toward those payments as they have materialized. This fund will stabilize as we move forward.

There are several capital expenditures scheduled for 2014:

1. Sewer Replacement/Repair Work	\$100,000
2. Replace Mechanical Bar Screen	\$250,000
3. Replace 2003 Flusher Truck	\$275,000
4. Replace 2006 Chevy Pick Up Truck	\$22,000

City Fees

Over the course of several months this year, Council considered a number of changes to the fee schedule. The guiding principle in these discussions was to adjust each fee so that it more fully reflects the cost of providing a particular service. The draft fee schedule is incorporated into the 2014 budget. Staff has provided an estimate of the budget impact of each fee that had been tentatively recommended by the Finance Committee. Should Council decide to implement all the fee changes, the resulting revenue will total approximately \$74,000. Please note that none of this revenue has been included in the recommended 2014 budget. Once Council approves some or all of the fees, the resulting revenues will be incorporated into the budget.

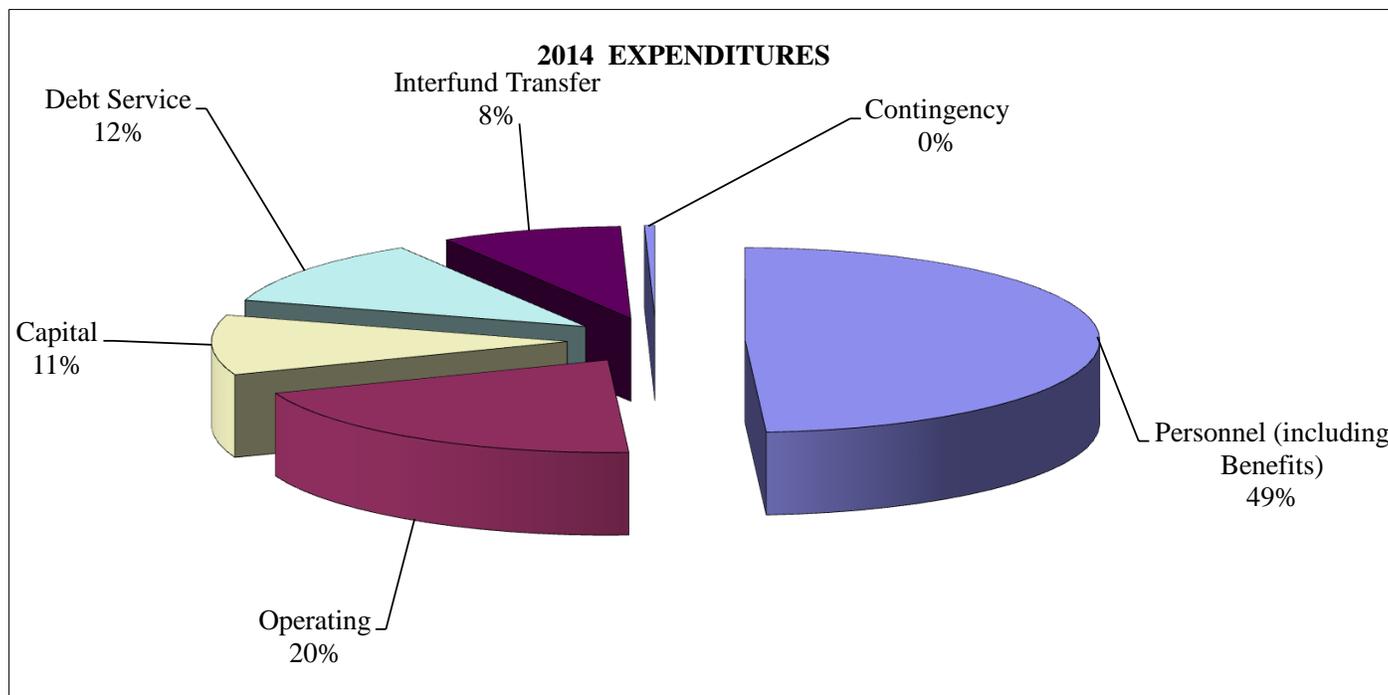
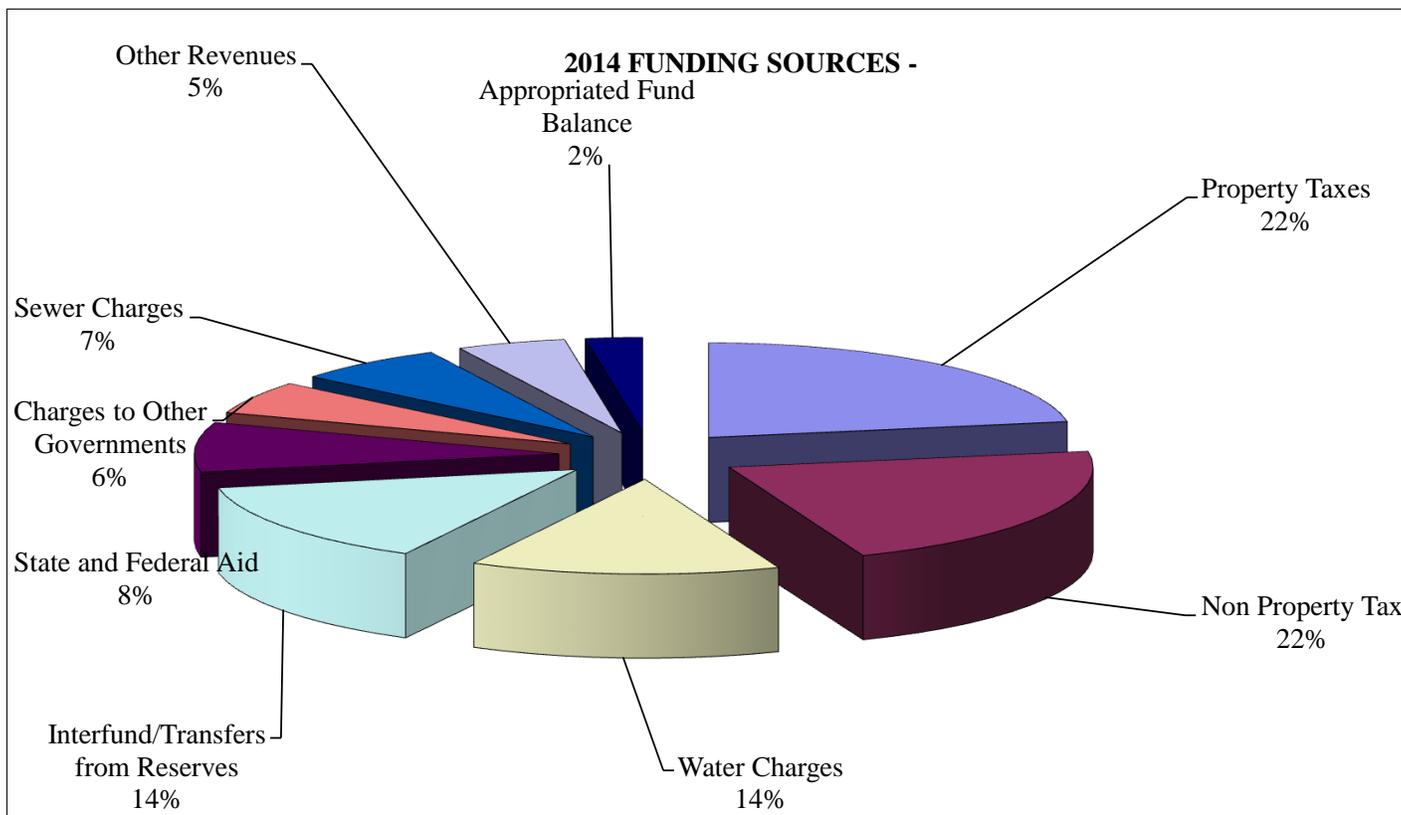
Finally, special thanks go to Assistant City Manager Bryan White and Clerk/Treasurer Nancy Abdallah who prepared this proposed 2014 budget and the menu of budget options for Council's consideration. They have done an outstanding job. The budget format has been simplified and it is our hope that this will make reading and understanding the budget easier for the Council and the public.

TOTAL BUDGET

2014 TOTAL BUDGET-ALL FUNDS

	General Fund	Water Fund	Sewer Fund	Capital Fund	Technology Fund	Parks and Open Spaces	Debt Service Fund	Cemetery Fund	Total
Revenue									
Property Taxes	\$ 4,783,096	\$ -	\$ -						\$ 4,783,096
Non Property Tax	4,651,163								4,651,163
Water Charges		2,937,642							2,937,642
Interfund/Transfers from Reserves	626,800	273,000	1,155,112	979,200					3,034,112
State and Federal Aid	1,488,304			327,635					1,815,939
Charges to Other Governments	471,375	2,500	730,578						1,204,453
Sewer Charges			1,424,554						1,424,554
Other Revenues	827,775	21,080	3,750		177,896	4,030	100	100	1,034,731
Appropriated (Surplus) Fund Balance	335,232	-	243,272		(44,106)	(4,030)	(100)	9,900	540,168
Total Revenue and Appropriated (Surplus) Fund Balance	\$ 13,183,745	\$ 3,234,222	\$ 3,557,266	\$ 1,306,835	\$ 133,790	\$ -	\$ -	\$ 10,000	\$ 21,425,858
Expenditures									
Personnel (including Benefits)	\$ 8,607,941	\$ 1,077,803	\$ 821,589		\$ 4,420				\$ 10,511,753
Operating	2,277,107	999,990	888,724		129,370			10,000	4,305,191
Capital	-	290,000	647,000	1,306,835					2,243,835
Debt Service	1,348,697	501,429	651,390						2,501,516
Interfund Transfer	850,000	365,000	548,563						1,763,563
Contingency	100,000								100,000
Total Expenditures	\$ 13,183,745	\$ 3,234,222	\$ 3,557,266	\$ 1,306,835	\$ 133,790	\$ -	\$ -	\$ 10,000	\$ 21,425,858
Fund Balance									
Estimated Beginning Fund Balance	\$ 3,664,892	\$ 1,026,156	\$ 1,268,991	\$ -	\$ 390,231	\$ 28,612	\$ 178,101	\$ 37,103	\$ 6,594,086
Appropriated (Surplus) Fund Balance	335,232	-	243,272	-	(44,106)	(4,030)	(100)	9,900	540,168
Estimated Ending Fund Balance	\$ 3,329,660	\$ 1,026,156	\$ 1,025,719	\$ -	\$ 434,337	\$ 32,642	\$ 178,201	\$ 27,203	\$ 6,053,918

TOTAL 2014 BUDGET - ALL FUNDS



2014 City of Canandaigua Budget

HIGHLIGHTS

General Fund	2013	2014	Change
Assessed Value	\$ 664,344,658	664,551,783	0.03%
Tax Levy	4,477,073	4,544,229	1.50%
Tax Rate	6.73908	6.83804	1.47%
Average assessed value for Single Family Homeowner:	160,000	160,000	0.00%
Average Tax Bill	1,078.25	1,094.09	1.47%
Budget	13,624,833	12,707,797	-6.73%
Water Fund			
Water Rate (per 1000 gallons)	\$ 3.07	\$ 3.07	0.00%
Minimum Bill	34.38	34.38	0.00%
Average water usage per household (Gallons)	75,000	75,000	0.00%
Average Annual Water Bill	208.52	208.52	0.00%
Budget	3,242,848	3,234,222	-0.27%
Sewer Fund			
Sewer Rate (per 1000 gallons)	\$ 3.40	\$ 3.69	8.53%
Minimum Bill	38.08	41.33	8.53%
Average water usage per household (Gallons)	75,000	75,000	0.00%
Average Annual Sewer Bill	255.00	276.75	8.53%
Budget	3,027,483	3,557,265	17.50%
Total Water and Sewer Charges			
Minimum Bill (Based on 11,200 gallons)	\$ 72.46	\$ 75.71	4.48%

GENERAL FUND

GENERAL FUND SUMMARY

Summary of General Fund Revenue, Expenditures and Fund Balance

REVENUES	2010	2011	2012	Adopted	2013	2014	2014 vs 2013
	Actual	Actual	Actual	2013	Projected	Budget	Budget Change
Property Taxes	\$ 4,167,016	\$ 4,671,030	\$ 4,671,767	\$ 4,708,084	\$ 4,718,887	4,783,096	1.6%
Non-Property Taxes	4,236,594	4,307,241	4,447,478	4,566,891	4,544,891	4,651,163	1.9%
Departmental Income	627,602	429,421	407,283	399,276	505,113	459,620	15.1%
Intergovernmental Charges	724,544	458,832	440,093	402,912	402,412	471,375	17.0%
Use of Money & Property	47,605	51,374	44,748	46,704	40,704	41,280	-11.6%
Licenses and Permits	90,459	51,921	63,599	73,070	59,305	112,300	53.7%
Fines and Forfeitures	183,201	155,421	149,440	142,600	142,800	208,425	46.2%
Sale of Prop. and Comp for Loss	1,736,339	511	6,679	-	15,430	-	NA
Miscellaneous Revenues	16,177	130,663	9,157	6,150	18,600	6,150	0.0%
State and Federal Aid	1,722,698	1,630,162	1,732,607	1,654,419	1,657,121	1,488,304	-10.0%
Interfund/Reserve Transfers	839,475	614,264	664,864	619,729	824,729	626,800	1.1%
Total Revenues	14,391,710	12,500,840	12,637,715	12,619,835	12,929,992	12,848,513	1.8%
Appropriated (Surplus) Fund Balance	(586,856)	(795,071)	(15,439)	1,005,000	696,308	335,232	-66.6%
Total Sources of Revenue and Appropriated Fund Balance	\$ 13,804,854	\$ 11,705,769	\$ 12,622,276	\$ 13,624,835	\$ 13,626,300	13,183,745	-3.2%

EXPENDITURES By Department

General Administration	\$ 1,165,407	\$ 984,135	\$ 1,080,306	\$ 1,056,507	\$ 1,222,711	\$ 1,108,465	4.92%
Code Enforcement/Planning	314,781	228,149	218,116	228,392	251,065	221,851	-2.86%
Police Department	2,235,684	2,207,434	2,208,924	2,254,865	2,259,407	2,361,370	4.72%
Fire Department	1,177,573	914,021	959,237	1,051,356	1,028,716	1,075,213	2.27%
Department of Public Works	2,080,955	2,052,933	2,108,817	2,161,534	2,128,785	2,231,983	3.26%
Economic Development	108,712	117,390	157,603	228,484	234,484	229,141	0.29%
Parks	572,556	578,293	624,941	639,555	597,976	655,524	2.50%
Recreation Programs	104,218	104,443	113,760	129,913	122,100	135,431	4.25%
Other Community Programs	192,636	201,322	211,801	57,015	97,911	58,942	3.38%
Employee Benefits	2,246,077	2,408,807	2,494,596	2,702,634	2,658,047	2,807,128	3.87%
Debt Service	1,541,523	1,357,452	1,448,772	1,409,580	1,385,098	1,348,697	-4.32%
Capital	1,939,732	11,745	1,704	-	-	-	NA
Interfund Transfer	125,000	539,645	993,699	1,405,000	1,590,000	850,000	-39.50%
Contingency	-	-	-	300,000	50,000	100,000	-66.67%
Total General Fund Appropriations	\$ 13,804,854	\$ 11,705,769	\$ 12,622,276	\$ 13,624,835	\$ 13,626,300	\$ 13,183,745	-3.24%

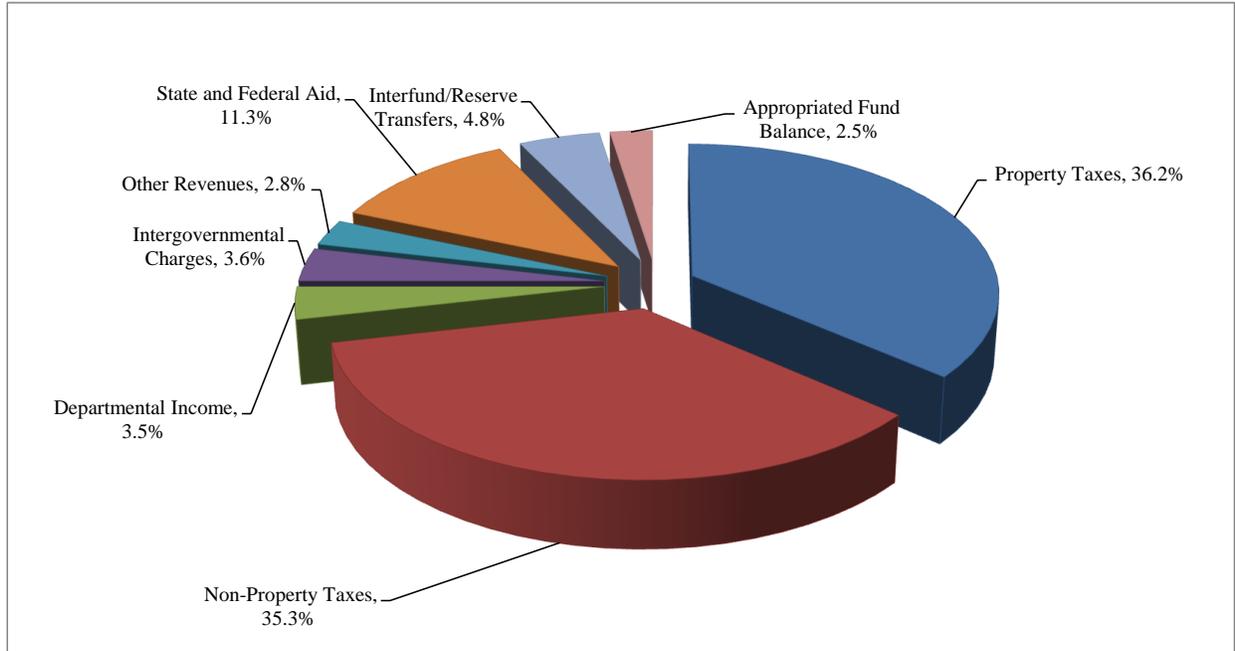
FUND BALANCE

Beginning Fund Balance	2,964,284	3,551,140	4,346,211	4,361,650	4,361,650	3,665,342
Appropriated (Surplus) Fund Bal	(586,856)	(795,071)	(15,439)	1,005,000	696,308	335,232
Ending Fund balance	3,551,140	4,346,211	4,361,650	3,356,650	3,665,342	3,330,110

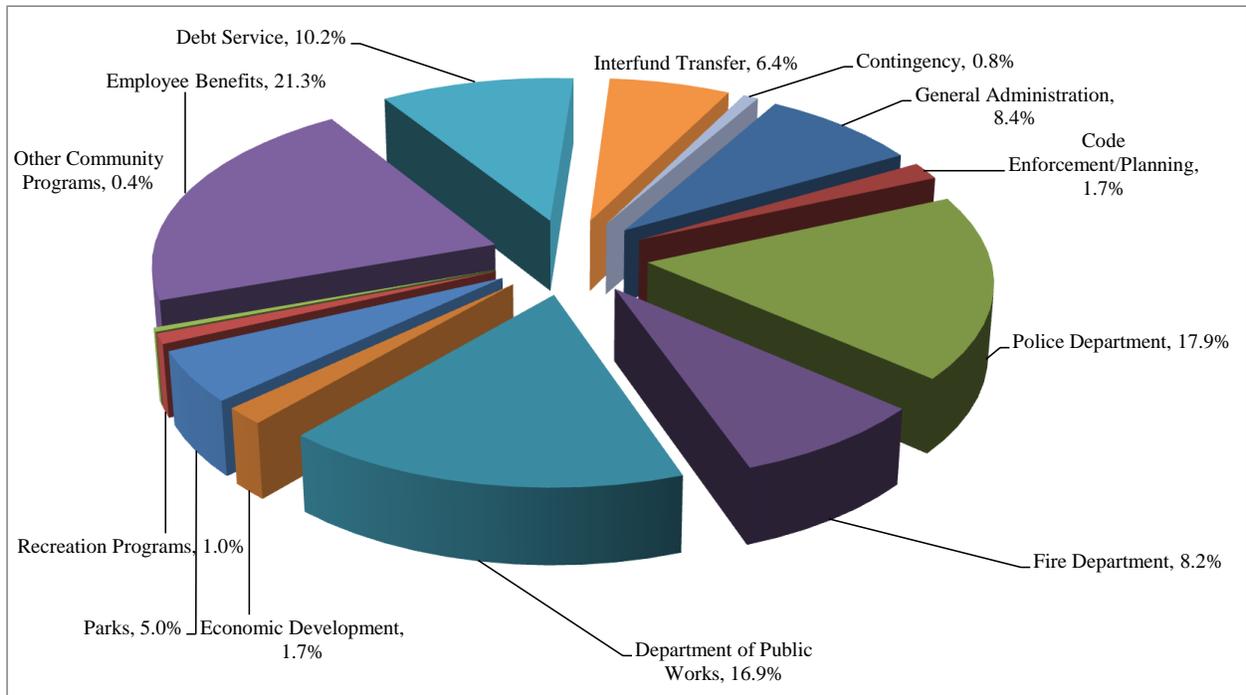
GENERAL FUND SUMMARY

Summary of General Fund Revenue, Expenditures and Fund Balance

Source Of Funds



Use of Funds



GENERAL FUND REVENUE

Summary of General Fund Revenues Detailed Schedule by Sources of Revenue

		2010	2011	2012	Adopted	2014	Increase (Decrease)	
		Actual	Actual	Actual	2013	Budget	2014 to 2013 Original Budget	
					Budget		\$ Variance	% Variance
Property Taxes								
4-980-1001-100	Property Taxes	\$ 3,965,548	\$ 4,453,976	\$ 4,413,072	\$ 4,477,073	\$ 4,544,229	\$ 67,156	1.50%
4-980-1030-100-1	Special Assessments Parking Lot	9,000	9,000	9,000	9,000	9,000	-	0.00%
4-980-1030-100	Special Assessments BID	-	-	31,238	32,834	33,491	657	2.00%
4-980-1051-100	Gain from Sale of Tax Acquired Property	-	-	12,148	-	-	-	NA
4-980-1081-100	Payments in Lieu of Taxes	112,134	121,969	115,351	104,177	111,376	7,199	6.91%
4-980-1090-100	Interest and Penalties on Taxes	80,334	86,085	90,958	85,000	85,000	-	0.00%
	Total Property Tax Items	4,167,016	4,671,030	4,671,767	4,708,084	4,783,096	75,012	1.59%
Non-Property Taxes								
4-981-1110-110	Sales Tax	3,779,893	3,891,153	4,070,108	4,170,891	4,275,163	104,272	2.50%
4-981-1113-110	Hotel Occupancy Tax	90,260	53,651	52,429	50,000	50,000	-	0.00%
4-981-1130-110	Utilities Tax	202,849	195,470	160,012	180,000	160,000	(20,000)	-11.11%
4-981-1170-110	Cable Franchise Tax	163,592	166,967	164,929	166,000	166,000	-	0.00%
	Total Non-Property Tax Items	4,236,594	4,307,241	4,447,478	4,566,891	4,651,163	84,272	1.85%
Departmental Fees								
4-110-1230-200	City Treasurer Fees	5,465	4,650	4,935	5,000	8,360	3,360	67.20%
4-110-1235-200	Tax Sale Expense Reimbursement	4,015	4,545	6,840	6,000	6,000	-	0.00%
4-110-1255-200	City Clerk Fees	35,121	35,046	35,358	36,000	36,000	-	0.00%
4-110-2115-200	Reimbursement - Condemnation	142,355	-	19,203	-	-	-	NA
4-320-1560-200	Rental Housing Inspection Fees	31,210	36,420	20,760	25,000	25,000	-	0.00%
4-320-1589-200	Other Public Safety Income (Reimbursed)	19,275	12,879	9,426	10,000	10,000	-	0.00%
4-330-1520-200	Police Department Fees	2,550	3,348	2,313	2,500	6,665	4,165	166.60%
4-330-2715-200	Seized and Unclaimed	2,047	1,613	708	-	-	-	NA
4-340-1540-200	Fire Inspection & Program Fees	13,420	20,510	14,920	18,300	45,000	26,700	145.90%
4-340-1589-200	Fire Alarm Fee	3,950	200	1,800	2,000	1,000	(1,000)	-50.00%
4-752-2001-200	Kershaw Park Fees	71,323	77,083	50,057	60,000	79,000	19,000	31.67%
4-751-2025-200	Park Facility Fees	11,744	11,819	11,687	11,000	14,525	3,525	32.05%
4-752-2089-200	Other Recreational Income	102,016	109,096	117,903	114,750	117,914	3,164	2.76%
4-752-2590-500	Special Event Fees	13,708	18,563	16,946	17,000	17,000	-	0.00%
4-820-2110-200	Planning Commission/ZBA Fees	4,450	2,550	4,280	4,500	6,650	2,150	47.78%
4-820-2115-200	PUD Fee Reimbursement	78,918	1,500	-	-	-	-	NA
4-850-2130-200	Refuse Charges	82,720	86,663	86,688	87,226	86,506	(720)	-0.83%
4-850-2138-200	Late Payment Penalties - Refuse	3,315	2,936	3,459	-	-	-	NA
	Total Departmental Fees	627,602	429,421	407,283	399,276	459,620	60,344	15.11%
Charges To Other Governments								
4-110-2210-300	Assessment Challenges	4,962	431	822	-	5,000	-	NA
4-330-2260-300	Police - SRO Program	145,192	110,031	80,694	36,000	36,000	-	0.00%
4-330-2615-300	Police - STOP DWI	-	2,034	550	10,000	3,000	(7,000)	-70.00%
4-340-2262-300	Fire Protection Services	574,390	346,336	356,359	356,912	427,375	70,463	19.74%
4-150-2260-300	DPW Admin- Other Government	-	-	1,668	-	-	-	NA
	Total Charges to Other Governments	724,544	458,832	440,093	402,912	471,375	63,463	15.75%
Use Of Money and Property								
4-982-2401-400	Interest Earnings	21,984	19,774	15,869	18,000	12,000	(6,000)	-33.33%
4-982-2410-400	Rental of City Property	25,621	31,600	28,879	28,704	29,280	576	2.01%
	Total Use of Money and Property	47,605	51,374	44,748	46,704	41,280	(5,424)	-11.61%
Licenses and Permits								
4-320-2555-500	Building and Alteration Permits	70,975	28,794	35,699	45,000	92,500	47,500	105.56%
4-330-2530-500	Games of Chance	100	110	90	100	100	-	0.00%
4-330-2540-500	Bingo Licenses	173	-	-	250	-	(250)	-100.00%
4-330-2544-500	Dog Licenses	14,136	16,810	22,095	23,500	15,000	(8,500)	-36.17%
4-110-2545-500	Other Licenses	5,075	6,207	5,715	4,220	4,700	480	11.37%
	Total Licenses and Permits	90,459	51,921	63,599	73,070	112,300	39,230	53.69%
Fines and Forfeitures								
4-330-2613-600	Fines and Forfeited Bail	147,182	109,890	112,980	110,000	172,400	62,400	56.73%

GENERAL FUND REVENUE

Summary of General Fund Revenues Detailed Schedule by Sources of Revenue

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Increase (Decrease)	
						2014 to 2013 \$ Variance	Original Budget % Variance
4-330-2610-600 Parking Tickets	24,828	31,855	31,490	28,000	31,725	3,725	13.30%
4-330-2611-600 Dog Fines	275	-	-	200	-	(200)	-100.00%
4-330-2612-600 Handicap Ticket Surcharge	242	300	-	400	300	(100)	-25.00%
4-330-2625-600 Crime Proceeds - Restitution	5,204	4,404	4,970	4,000	4,000	-	0.00%
4-330-2626-600 Crime Proceeds - Restricted	5,470	8,372	-	-	-	-	NA
4-550-2620-600 Forfeitures of Deposits	-	600	-	-	-	-	NA
Total Fines and Forfeitures	183,201	155,421	149,440	142,600	208,425	65,825	46.16%
Sale of Property and Compensation For Loss							
4-983-2651-610 Recycling Materials Income	10,944	50	46	-	-	-	NA
4-983-2660-610 Sale of Real Property	1,724,350	-	-	-	-	-	NA
4-983-2665-610 Sales of Equipment	125	-	-	-	-	-	NA
4-983-2680-610 Insurance Reimbursement	900	111	6,633	-	-	-	NA
4-983-2681-610 Workers Comp Reimbursement	20	-	-	-	-	-	NA
4-983-2690-610 Other Compensation for Loss	-	350	-	-	-	-	NA
Total Sale of Property and Compensation for Loss	1,736,339	511	6,679	-	-	-	NA
Miscellaneous							
4-984-2701-620 Refunds - Prior Yr Expend	121	124,080	1,602	-	-	-	NA
4-330-2705-620 Gifts & Donations-Police Dept	2,100	100	2,350	-	-	-	NA
4-340-2705-620 Gifts & Donations-Fire Dept	-	1,000	-	-	-	-	NA
4-751-2705-620 Gifts & Donations-Parks	7,357	55	629	-	-	-	NA
4-752-2705-620 Gifts & Donations-Community	4,396	3,300	3,300	4,150	4,150	-	0.00%
4-984-2770-620 Unclassified Revenues	2,203	2,128	1,276	2,000	2,000	-	0.00%
Total Miscellaneous	16,177	130,663	9,157	6,150	6,150	-	0.00%
State Aid							
4-985-3001-800 State Aid - Revenue Sharing	1,142,147	1,119,304	1,119,304	1,119,304	1,119,304	-	0.00%
4-985-3005-800 State Aid - Mortgage Tax	250,177	168,040	199,923	200,000	200,000	-	0.00%
4-110-3021-800 State Aid - Court Facilities	13,987	11,143	12,757	10,000	10,000	-	0.00%
4-110-3040-800 State Aid - Real Property Tax Admin.	835	15,416	1,270	-	20,000	20,000	NA
4-110-3060-800 State Aid - Records Management	7,050	7,051	-	-	-	-	NA
4-110-3089-800 State Aid - Other	1,730	5,474	3,356	3,500	3,500	-	0.00%
4-150-3089-800 State Aid - Capital Projects	-	-	22,500	-	-	-	NA
4-550-3597-800 State Aid - Capital Projects	8,712	2,829	-	-	-	-	NA
4-330-3389-800 State Aid - Other Public Safety - Police	17,325	4,335	1,323	-	-	-	NA
4-330-3820-800 State Aid for Youth	(341)	2,206	-	2,500	2,500	-	0.00%
4-752-3820-800 State Aid for Youth	1,000	-	-	-	-	-	NA
4-550-3501-800 State Aid - CHIPS	85,716	-	-	-	-	-	NA
4-550-3589-800 State Aid - Arterial Maintenance	118,872	118,873	128,318	118,000	118,000	-	0.00%
4-850-3960-800 State Aid - Emergency Disaster	-	1,414	-	-	-	-	NA
Total State Aid	1,647,210	1,456,085	1,488,751	1,453,304	1,473,304	20,000	1.38%
Federal Aid							
4-330-4320-810 Federal Aid - Crime Control	27,299	520	-	-	-	-	NA
4-340-4389-810 Federal Aid - Other Public Safety	48,189	165,071	243,856	201,115	15,000	(186,115)	-92.54%
4-850-4960-810 Federal Aid - Emergency Disaster	-	8,486	-	-	-	-	NA
Total Federal Aid	75,488	174,077	243,856	201,115	15,000	(186,115)	-92.54%
Interfund Transfer/Revenue							
4-110-2801-491 Water/Sewer Interfund Revenue	329,100	324,264	330,317	329,729	336,800	7,071	2.14%
4-993-5031-7 Interfund Transfers	510,375	290,000	334,547	290,000	290,000	-	0.00%
Total Interfund Transfers	839,475	614,264	664,864	619,729	626,800	7,071	1.14%
Appropriated (Surplus) Fund Balance							
	(586,856)	(795,071)	(15,439)	1,005,000	\$335,232	(669,768)	-66.64%
Total Sources of Revenue and Appropriated Fund Balance							
	\$ 13,804,854	\$ 11,705,769	\$ 12,622,276	\$ 13,624,835	\$ 13,183,745	\$ (446,090)	-3.27%

GENERAL FUND EXPENDITURES BY DEPARTMENT

General Administration

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Legislative - 1010							
100-1010-1 Salaries & Wages	\$ 43,106	\$ 42,759	\$ 43,906	\$ 45,000	\$ 45,900	2.00%	
100-1010-2 Equipment	-	-	-	-	-		
100-1010-3 Materials & Supplies	194	163	61	250	250	0.00%	
100-1010-4 Contractual Costs	8,386	8,371	11,631	16,520	16,520	0.00%	
100-1010-8 Employee Benefits -FICA	3,297	3,272	3,359	3,443	3,511	1.98%	
Total Operating Expenditures	\$ 54,983	\$ 54,565	\$ 58,957	\$ 65,213	\$ 66,181	1.48%	

Personnel

Mayor	1.00	1.00	1.00	1.00	1.00		
Councilmembers	8.00	8.00	8.00	8.00	8.00		
Total Positions	9.00	9.00	9.00	9.00	9.00		-

Municipal Executive - 1230

100-1230-1 Salaries & Wages	\$ 205,320	\$ 206,162	\$ 209,116	\$ 213,752	\$ 221,192	3.48%	
100-1230-2 Equipment	605	-	-	-	-		
100-1230-3 Materials & Supplies	929	746	305	1,000	1,000	0.00%	
100-1230-4 Contractual Costs	11,385	12,495	24,754	12,140	27,596	127.31%	
100-1230-8 Employee Benefits -FICA	15,807	15,837	16,088	16,352	16,922	3.49%	
Total Operating Expenditures	\$ 234,046	\$ 235,241	\$ 250,263	\$ 243,244	\$ 266,710	9.65%	

Personnel

City Manager	1.00	1.00	1.00	1.00	1.00		
Assistant City Manager	1.00	1.00	1.00	1.00	1.00		
Secretary to the Manager	0.75	0.75	0.75	0.75	0.75		
Total Positions	2.75	2.75	2.75	2.75	2.75		-

Treasurer - 1325

100-1325-1 Salaries & Wages	\$ 178,267	\$ 174,372	\$ 175,127	\$ 199,197	\$ 212,614	6.74%	
100-1325-2 Equipment	1,007	108	805	-	1,000		
100-1325-3 Materials & Supplies	2,120	2,576	2,844	4,500	4,500	0.00%	
100-1325-4 Contractual Costs	6,760	21,532	6,384	7,860	5,035	-35.94%	
100-1325-8 Employee Benefits -FICA	13,448	13,128	13,116	15,238	16,265	6.74%	
Total Operating Expenditures	\$ 201,602	\$ 211,716	\$ 198,276	\$ 226,795	\$ 239,414	5.56%	

Personnel

Clerk Treasurer	1.00	1.00	1.00	1.00	1.00		
Sr. Account Clerk Typist	1.00	1.00	1.00	1.00	1.00		
Account Clerk Typist	1.00	1.00	1.00	1.00	1.00		
Jr Accountant (Retired)	1.00	-	-	-	-		
Payroll Clerk	-	0.50	0.50	1.00	1.00		
Tax Clerk	0.15	0.15	-	-	-		
FTE- Seasonal-Summer Intern	-	-	0.14	0.14	0.14		
Total Positions	4.15	3.65	3.64	4.14	4.14		-

GENERAL FUND EXPENDITURES BY DEPARTMENT

General Administration

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Assessment - 1355							
100-1355-1 Salaries & Wages	\$ 100,091	\$ 99,787	\$ 104,067	\$ 106,558	\$ 108,609	1.92%	
100-1355-2 Equipment	-	-	-	-	-		
100-1355-3 Materials & Supplies	1,190	462	1,214	775	1,325	70.97%	
100-1355-4 Contractual Costs	14,134	6,248	7,972	20,110	21,710	7.96%	
100-1355-8 Employee Benefits -FICA	7,539	7,517	7,841	8,152	8,309	1.93%	
Total Operating Expenditures	\$ 122,954	\$ 114,014	\$ 121,094	\$ 135,595	\$ 139,953	3.21%	
Personnel							
Assessor	1.00	1.00	1.00	1.00	1.00		
Tax Clerk	0.75	0.75	1.00	1.00	1.00		
Total Positions	1.75	1.75	2.00	2.00	2.00		-
City Clerk - 1410							
100-1410-1 Salaries & Wages	\$ 42,481	\$ 42,250	\$ 43,231	\$ 44,551	\$ 48,286	8.38%	
100-1410-2 Equipment	-	-	250	-	-		
100-1410-3 Materials & Supplies	1,440	1,864	1,928	2,600	2,600	0.00%	
100-1410-4 Contractual Costs	7,260	11,181	16,348	10,745	9,795	-8.84%	
100-1410-8 Employee Benefits -FICA	3,205	3,181	3,226	3,408	3,694	8.39%	
Total Operating Expenditures	\$ 54,386	\$ 58,476	\$ 64,983	\$ 61,304	\$ 64,375	5.01%	
Personnel							
Deputy Clerk Treasurer	1.00	1.00	1.00	1.00	1.00		-
Corporation Counsel - 1420							
100-1420-1 Salaries & Wages	\$ 73,391	\$ 73,595	\$ 74,988	\$ 76,594	\$ 78,415	2.38%	
100-1420-2 Equipment	-	-	-	-	-		
100-1420-3 Materials & Supplies	542	196	235	250	250	0.00%	
100-1420-4 Contractual Costs	235,048	43,892	121,203	39,260	39,260	0.00%	
100-1420-8 Employee Benefits -FICA	5,579	5,571	5,679	5,859	5,999	2.39%	
Total Operating Expenditures	\$ 314,560	\$ 123,254	\$ 202,105	\$ 121,963	\$ 123,924	1.61%	
Personnel							
Corporation Counsel	1.00	1.00	1.00	1.00	1.00		-
Other General Government Support							
100-1320-4 Audit	\$ 13,000	\$ 12,943	\$ 15,686	\$ 14,670	\$ 13,910	-5.18%	
100-1362-4 Tax Sale Expense	5,089	6,833	6,677	6,000	6,000	0.00%	
100-1450-4 Board of Elections	8,000	8,000	8,000	8,000	8,000	0.00%	
100-1670-4 Postage	19,723	19,834	19,599	26,703	26,703	0.00%	
100-1675-4 Legal Advertising	2,170	4,324	1,571	3,000	3,000	0.00%	
100-1910-4 Insurance	126,572	119,132	122,271	130,620	136,975	4.87%	
100-1950-4 Taxes On City Property	3,518	7,120	7,794	3,400	3,320	-2.35%	
100-1964-4 Refund On Taxes	3,347	-	-	-	-	N/A	
100-1980-4 Reserve - Uncoll. Taxes	-	-	-	-	-	N/A	
100-1989-4 Miscellaneous Expenses	1,457	8,683	3,030	10,000	10,000	0.00%	
Total Operating Expenditures	\$ 182,876	\$ 186,869	\$ 184,628	\$ 202,393	\$ 207,908	2.72%	
Total General Administration	\$ 1,165,407	\$ 984,135	\$ 1,080,306	\$ 1,056,507	\$ 1,108,465	4.92%	-

GENERAL FUND EXPENDITURES BY DEPARTMENT

Code Enforcement/Planning

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Code Enforcement - 3620							
100-3620-1 Salaries & Wages	\$ 115,657	\$ 112,229	\$ 104,047	\$ 105,621	\$ 114,956	8.84%	
100-3620-2 Equipment	-	458	-	-	-		
100-3620-3 Materials & Supplies	886	1,910	1,825	2,120	1,870	-11.79%	
100-3620-4 Contractual Costs	10,612	8,291	7,713	9,280	4,470	-51.83%	
100-3620-8 Employee Benefits -FICA	8,920	8,673	8,237	8,080	8,794	8.84%	
Total Operating Expenditures	\$ 136,075	\$ 131,561	\$ 121,822	\$ 125,101	\$ 130,090	3.99%	

Personnel

Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00		
Office Specialist	0.51	0.51	0.25	-	0.25		
Health Officer	1.00	1.00	1.00	1.00	1.00		
Tax Clerk	0.05	0.05	0.05	-	-		
Total Positions	3.56	3.56	3.30	3.00	3.25		0.25

Planning and Development - 8020

100-8020-1 Salaries & Wages	\$ 89,791	\$ 86,648	\$ 86,962	\$ 90,563	\$ 80,595	-11.01%	
100-8020-2 Equipment	-	-	-	-	-		
100-8020-3 Materials & Supplies	468	618	619	800	700	-12.50%	
100-8020-4 Contractual Costs	81,841	2,957	2,564	5,000	4,300	-14.00%	
100-8020-8 Employee Benefits - FICA	6,606	6,365	6,149	6,928	6,166	-11.00%	
Total Operating Expenditures	\$ 178,706	\$ 96,588	\$ 96,294	\$ 103,291	\$ 91,761	-11.16%	

Personnel

Director of Development	1.00	1.00	1.00	1.00	1.00		
Office Specialist	0.49	0.49	0.25	0.50	0.25		
Tax Clerk	0.05	0.05	0.05	-	-		
Total Positions	1.54	1.54	1.30	1.50	1.25		(0.25)

**Total Code Enforcement,
Planning and Development**

Total Code Enforcement, Planning and Development	\$ 314,781	\$ 228,149	\$ 218,116	\$ 228,392	\$ 221,851		-
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GENERAL FUND EXPENDITURES BY DEPARTMENT

Police Department

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
<u>Police Protection - 3120</u>							
100-3120-1 Salaries & Wages	\$ 1,740,425	\$ 1,751,215	\$ 1,784,660	\$ 1,852,492	\$ 1,938,398	4.64%	
100-3120-2 Equipment	44,972	5,736	6,291	3,565	6,090	70.83%	
100-3120-3 Materials & Supplies	77,484	103,508	102,110	103,615	92,445	-10.78%	
100-3120-4 Contractual Costs	80,458	71,574	60,018	73,702	96,196	30.52%	
100-3120-8 Employee Benefits -FICA	133,106	133,592	135,435	142,208	148,333	4.31%	
Total Operating Expenditures	<u>\$ 2,076,445</u>	<u>\$ 2,065,625</u>	<u>\$ 2,088,514</u>	<u>\$ 2,175,582</u>	<u>\$ 2,281,462</u>	<u>4.87%</u>	
Personnel							
Police Chief	1.00	1.00	1.00	1.00	1.00		
Lieutenant	1.00	1.00	1.00	1.00	1.00		
Sergeants	6.00	6.00	6.00	6.00	6.00		
Police Officers	14.00	14.00	14.00	14.00	15.00		
SRO - Two Months	-	0.17	0.17	-	-		
Police Officer - Part Time	0.50	0.50	0.50	1.00	1.00		
Juvenile Aid Monitor	-	-	-	-	-		
Sr. Stenographer	-	-	-	-	-		
Typist	2.00	2.00	2.00	2.00	2.00		
Typist - Part Time	-	0.50	0.50	0.50	0.50		
Cleaner - Part Time	0.50	0.50	0.50	0.50	0.50		
Total Positions	<u>25.00</u>	<u>25.67</u>	<u>25.67</u>	<u>26.00</u>	<u>27.00</u>		<u>1.00</u>
<u>Young Adult - SRO - 3123</u>							
100-3123-1 Salaries & Wages	\$ 89,165	\$ 77,724	\$ 57,155	\$ 30,000	\$ 30,000	0.00%	
100-3123-2 Equipment	-	-	-	-	-	N/A	
100-3123-3 Materials & Supplies	2,124	1,165	916	-	675	N/A	
100-3123-4 Contractual Costs	9,493	8,635	8,170	8,620	750	-91.30%	
Move Phoenix Program to Other Community	(8,170)	(8,170)	(8,170)	(8,170)			
100-3123-8 Employee Benefits -FICA	6,715	5,671	4,202	2,295	2,295	0.00%	
Total Operating Expenditures	<u>\$ 99,327</u>	<u>\$ 85,025</u>	<u>\$ 62,273</u>	<u>\$ 32,745</u>	<u>\$ 33,720</u>	<u>2.98%</u>	
SRO	1.00	0.83	0.83	-	-		
SRO-Part Time	0.50	0.50	0.50	0.50	0.50		
Total Positions	<u>1.50</u>	<u>1.33</u>	<u>1.33</u>	<u>0.50</u>	<u>0.50</u>		<u>-</u>
<u>School Crossing Guards - 3310</u>							
100-3310-1 Salaries & Wages	\$ 41,210	\$ 37,782	\$ 39,289	\$ 27,500	\$ 27,500	0.00%	
100-3310-2 Equipment	47	-	-	250	-	-100.00%	
100-3310-3 Materials & Supplies	495	776	508	850	750	-11.76%	
100-3310-4 Contractual Costs	25	-	-	-	-	N/A	
100-3310-8 Employee Benefits -FICA	3,152	2,891	3,006	2,104	2,104	0.00%	
Total Operating Expenditures	<u>\$ 44,929</u>	<u>\$ 41,449</u>	<u>\$ 42,803</u>	<u>\$ 30,704</u>	<u>\$ 30,354</u>	<u>-1.14%</u>	
Parking Enforcement Officer	0.50	0.50	0.50	0.00	0.00		
Crossing Guard FTE	1.20	1.20	1.20	1.20	1.20		
Total Positions	<u>1.70</u>	<u>1.70</u>	<u>1.70</u>	<u>1.20</u>	<u>1.20</u>		<u>-</u>
<u>Other Public Safety</u>							
100-3510-4 Outside Agency- Animal Control	\$ 14,743	\$ 15,035	\$ 15,334	\$ 15,334	\$ 15,334	0.00%	
100-2989-4 Handicap Parking Education	240	300	-	500	500	0.00%	
Total Operating Expenditures	<u>\$ 14,983</u>	<u>\$ 15,335</u>	<u>\$ 15,334</u>	<u>\$ 15,834</u>	<u>\$ 15,834</u>	<u>0.00%</u>	
Total Police Department	<u>\$ 2,235,684</u>	<u>\$ 2,207,434</u>	<u>\$ 2,208,924</u>	<u>\$ 2,254,865</u>	<u>\$ 2,361,370</u>	<u>4.72%</u>	<u>-</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

Fire Department

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Fire Administration - 3400							
100-3400-1 Salaries & Wages	\$ 98,420	\$ 91,117	\$ 88,842	\$ 103,385	\$ 96,874	-6.30%	
100-3400-2 Equipment	1,411	37,800	292	1,600	-	-100.00%	
100-3400-3 Materials & Supplies	15,041	33,635	36,124	61,405	43,800	-28.67%	
100-3400-4 Contractual Costs	57,110	45,499	37,597	58,936	52,474	-10.96%	
100-3400-8 Employee Benefits -FICA	7,031	6,796	6,700	7,908	7,411	-6.28%	
Total Operating Expenditures	<u>\$ 179,013</u>	<u>\$ 214,847</u>	<u>\$ 169,555</u>	<u>\$ 233,234</u>	<u>\$ 200,559</u>	<u>-14.01%</u>	
Personnel							
Fire Chief	1.00	1.00	1.00	1.00	1.00		
Account Clerk Typist-Part Time	0.50	0.50	0.50	0.50	0.50		
Volunteer Coordinator-Part Time	0.50	0.50	0.50	0.50	-		
Total Positions	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.50</u>		<u>(0.50)</u>
Fire Rescue - 3410							
100-3410-1 Salaries & Wages	\$ 584,826	\$ 485,072	\$ 573,372	\$ 602,417	\$ 640,750	6.36%	
100-3410-2 Equipment	23,113	33,997	30,498	29,000	57,482	98.21%	
100-3410-3 Materials & Supplies	50,178	45,412	46,210	47,020	25,395	-45.99%	
100-3410-4 Contractual Costs	268,652	59,994	58,106	53,570	49,220	-8.12%	
100-3410-8 Employee Benefits -FICA	44,409	36,733	43,269	46,778	48,695	4.10%	
Total Operating Expenditures	<u>\$ 971,178</u>	<u>\$ 661,208</u>	<u>\$ 751,455</u>	<u>\$ 778,785</u>	<u>\$ 821,542</u>	<u>5.49%</u>	
Personnel							
Firefighters	<u>8.00</u>	<u>5.00</u>	<u>9.00</u>	<u>9.00</u>	<u>9.25</u>		<u>0.25</u>
Fire Prevention - 3420							
100-3420-1 Salaries & Wages	\$ 21,615	\$ 31,769	\$ 30,637	\$ 31,767	\$ 44,888	41.30%	
100-3420-2 Equipment	-	-	-	250	-	-100.00%	
100-3420-3 Materials & Supplies	2,761	1,683	2,474	2,000	2,000	0.00%	
100-3420-4 Contractual Costs	1,344	2,063	2,672	2,890	2,790	-3.46%	
100-3420-8 Employee Benefits -FICA	1,662	2,451	2,444	2,430	3,434	41.32%	
Total Operating Expenditures	<u>\$ 27,382</u>	<u>\$ 37,966</u>	<u>\$ 38,227</u>	<u>\$ 39,337</u>	<u>\$ 53,112</u>	<u>35.02%</u>	
Personnel							
Code Enforcement Officer	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>-</u>		<u>(0.50)</u>
Total Fire Department	<u>\$ 1,177,573</u>	<u>\$ 914,021</u>	<u>\$ 959,237</u>	<u>\$ 1,051,356</u>	<u>\$ 1,075,213</u>	<u>2.27%</u>	<u>-</u>

GENERAL FUND EXPENDITURES BY DEPARTMENT

Department of Public Works

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Public Works Administration - 1490							
100-1490-1 Salaries & Wages	\$ 215,959	\$ 182,762	\$ 199,227	\$ 201,827	\$ 206,933	2.53%	
100-1490-2 Equipment	1,401	-	115	4,000	1,500	-62.50%	
100-1490-3 Materials & Supplies	17,279	16,925	16,399	17,847	16,143	-9.55%	
100-1490-4 Contractual Costs	66,669	91,628	81,892	67,079	74,160	10.56%	
100-1490-8 Employee Benefits -FICA	16,506	13,904	15,039	15,440	15,830	2.53%	
Total Operating Expenditures	\$ 317,814	\$ 305,219	\$ 312,672	\$ 306,193	\$ 314,566	2.73%	

Personnel

Public Works Director	1.00	1.00	1.00	1.00	1.00		
Coordinator of Public Works	0.55	0.55	0.55	0.55	0.55		
Sr Stenographer/Typist	1.00	1.00	-	-	-		
Sr. Typist	1.00	1.00	1.00	1.00	1.00		
Typist	-	-	0.50	0.50	0.50		
Cleaner	-	0.50	0.50	0.50	0.50		
Total Positions	3.55	4.05	3.55	3.55	3.55		-

Municipal Building - 1620

100-1620-1 Salaries & Wages	\$ 6,317	\$ 9,174	\$ 9,389	\$ 14,518	\$ 14,808	2.00%	
100-1620-2 Equipment	189	-	510	500	500	0.00%	
100-1620-3 Materials & Supplies	6,533	3,648	3,683	1,830	1,500	-18.03%	
100-1620-4 Contractual Costs	35,533	30,101	32,491	39,940	50,516	26.48%	
100-1620-8 Employee Benefits -FICA	483	702	718	1,111	1,133	1.98%	
Total Operating Expenditures	\$ 49,055	\$ 43,625	\$ 46,791	\$ 57,899	\$ 68,457	18.24%	

Personnel

Cleaner	-	0.50	0.50	0.50	0.50		-
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Central Garage - 1640

100-1640-1 Salaries & Wages	\$ 166,591	\$ 154,501	\$ 167,136	\$ 172,882	\$ 178,271	3.12%	
100-1640-2 Equipment	895	949	5,374	4,075	2,775	-31.90%	
100-1640-3 Materials & Supplies	10,168	11,416	11,571	10,146	9,896	-2.46%	
100-1640-4 Contractual Costs	3,537	31,314	6,693	8,380	9,930	18.50%	
100-1640-8 Employee Benefits -FICA	12,714	11,810	12,762	13,225	13,638	3.12%	
Total Operating Expenditures	\$ 193,905	\$ 209,990	\$ 203,536	\$ 208,708	\$ 214,510	2.78%	

Personnel

Parts and Service Manager	1.00	1.00	1.00	1.00	1.00		
Equipment Mechanics	2.00	2.00	2.00	2.00	2.00		
Total Positions	3.00	3.00	3.00	3.00	3.00		-

GENERAL FUND EXPENDITURES BY DEPARTMENT

Department of Public Works

	2010	2011	2012	Adopted 2013	2014	Percent	Personnel
	Actual	Actual	Actual	Budget	Budget	Change	Change
<u>Street Maintenance - 5110</u>							
100-5110-1 Salaries & Wages	\$ 405,658	\$ 391,168	\$ 430,784	\$ 447,368	\$ 464,683	3.87%	
100-5110-2 Equipment	-	735	2,003	8,500	5,000	-41.18%	
100-5110-3 Materials & Supplies	218,572	209,317	234,261	121,400	93,400	-23.06%	
100-5110-4 Contractual Costs	38,788	50,512	49,714	164,680	195,325	18.61%	
100-5110-8 Employee Benefits -FICA	31,018	29,865	32,794	34,224	35,548	3.87%	
Total Operating Expenditures	\$ 694,036	\$ 681,597	\$ 749,556	\$ 776,172	\$ 793,956	2.29%	
Personnel							
Working Supervisor	0.90	1.00	1.00	1.00	1.00		
Senior Engineer	0.30	0.30	0.30	0.30	0.30		
MEO	5.51	5.51	6.55	6.55	6.55		
LMEO	1.00	1.00	-	-	-		
Seasonal - FTE	0.54	0.54	0.54	0.54	0.54		
Total Positions	8.25	8.35	8.39	8.39	8.39		-
<u>Snow and Ice Control - 5142</u>							
100-5142-1 Salaries & Wages	\$ 71,877	\$ 83,191	\$ 35,254	\$ 50,000	\$ 50,000	0.00%	
100-5142-2 Equipment	8,068	4,604	6,225	1,000	5,000	400.00%	
100-5142-3 Materials & Supplies	70,064	91,050	80,589	79,742	65,662	-17.66%	
100-5142-4 Contractual Costs	157	36	24	-	14,980	N/A	
100-5142-8 Employee Benefits -FICA	5,483	6,331	2,660	3,825	3,825	0.00%	
Total Operating Expenditures	\$ 155,649	\$ 185,212	\$ 124,752	\$ 134,567	\$ 139,467	3.64%	
<u>Street Lighting - 5182</u>							
100-5182-1 Salaries & Wages	\$ 6,017	\$ 351	\$ 94	\$ 510	\$ -	-100.00%	
100-5182-2 Equipment	-	-	-	-	-	N/A	
100-5182-3 Materials & Supplies	9,898	6,138	13,193	11,655	13,250	13.69%	
100-5182-4 Contractual Costs	266,748	239,864	241,621	260,300	255,300	-1.92%	
100-5182-8 Employee Benefits -FICA	455	27	7	39	-	-100.00%	
Total Operating Expenditures	\$ 283,118	\$ 246,380	\$ 254,915	\$ 272,504	\$ 268,550	-1.45%	

GENERAL FUND EXPENDITURES BY DEPARTMENT

Department of Public Works

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Waste Collection - 8160							
100-8160-1 Salaries & Wages	\$ 103,019	\$ 96,632	\$ 99,744	\$ 105,868	\$ 112,392	6.16%	
100-8160-2 Equipment	10,270	-	-	-	-	N/A	
100-8160-3 Materials & Supplies	21,854	27,814	32,224	26,355	21,405	-18.78%	
100-8160-4 Contractual Costs	93,832	95,354	108,058	103,813	126,867	22.21%	
100-8160-8 Employee Benefits -FICA	7,781	7,325	7,571	8,099	8,598	6.16%	
Total Operating Expenditures	\$ 236,756	\$ 227,125	\$ 247,597	\$ 244,135	\$ 269,262	10.29%	
Personnel							
Working Supervisor	0.05	-	-	-	-		
LMEO/MEO	2.00	2.00	2.00	2.00	2.00		
FTE-Seasonal	0.62	0.62	0.62	0.62	0.62		
Total Positions	2.67	2.62	2.62	2.62	2.62		-
Recycling - 8162							
100-8162-1 Salaries & Wages	\$ 94,404	\$ 83,872	\$ 96,641	\$ 98,955	\$ 100,885	1.95%	
100-8162-2 Equipment	-	7,960	-	-	-	N/A	
100-8162-3 Materials & Supplies	10,324	15,208	13,475	16,881	12,971	-23.16%	
100-8162-4 Contractual Costs	857	6,116	13,965	3,000	6,210	107.00%	
100-8162-8 Employee Benefits -FICA	7,214	6,416	7,358	7,570	7,718	1.96%	
Total Operating Expenditures	\$ 112,799	\$ 119,572	\$ 131,439	\$ 126,406	\$ 127,784	1.09%	
Personnel							
Working Supervisor	0.05	-	-	-	-		
LMEO/MEO	2.00	2.00	2.00	2.00	2.00		
Total Positions	2.05	2.00	2.00	2.00	2.00		-
Street Cleaning - 8170							
100-8170-1 Salaries & Wages	\$ 19,708	\$ 22,577	\$ 23,973	\$ 22,954	\$ 23,401	1.95%	
100-8170-2 Equipment	-	-	-	-	-	N/A	
100-8170-3 Materials & Supplies	16,192	9,629	9,819	9,740	7,740	-20.53%	
100-8170-4 Contractual Costs	415	280	1,937	500	2,500	400.00%	
100-8170-8 Employee Benefits -FICA	1,508	1,727	1,830	1,756	1,790	1.94%	
Total Operating Expenditures	\$ 37,823	\$ 34,213	\$ 37,559	\$ 34,950	\$ 35,431	1.38%	
Personnel							
MEO	0.49	0.49	0.45	0.45	0.45		-
Total Department of Public Works	\$ 2,080,955	\$ 2,052,933	\$ 2,108,817	\$ 2,161,534	\$ 2,231,983	3.26%	-

GENERAL FUND EXPENDITURES BY DEPARTMENT

Economic Development

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Public Access - 6410							
100-6410-4 FLTV-Public Access	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	0.00%	
Promotion of Industry-6420							
100-6420-4 Chamber of Commerce	\$ 8,550	\$ 8,550	\$ 8,550	\$ 8,550	\$ 8,550	0.00%	
100-6420-4 BID	52,450	52,450	52,450	64,100	64,100	0.00%	
100-6420-4 BID Economic Development	28,500	13,000	6,500	-	-	N/A	
100-6420-4 BID -Special Assessment	212	-	31,238	32,834	33,491	2.00%	
100-6420-4 Economic Development	-	24,390	39,865	104,000	104,000	0.00%	
Total Operating Expenditures	\$ 89,712	\$ 98,390	\$ 138,603	\$ 209,484	\$ 210,141	0.31%	
Total Economic Development	\$ 108,712	\$ 117,390	\$ 157,603	\$ 228,484	\$ 229,141	0.29%	

GENERAL FUND EXPENDITURES BY DEPARTMENT

DPW-Parks

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Park Maintenance - 7110							
100-7110-1 Salaries & Wages	\$ 352,446	\$ 339,588	\$ 356,788	\$ 372,180	\$ 383,438	3.02%	
100-7110-2 Equipment	18,594	9,401	9,234	16,480	16,330	-0.91%	
100-7110-3 Materials & Supplies	63,812	84,018	92,713	100,114	88,134	-11.97%	
100-7110-4 Contractual Costs	28,778	33,228	20,863	37,640	48,920	29.97%	
100-7110-8 Employee Benefits - FICA	26,906	25,953	27,213	28,472	29,333	3.02%	
Total Operating Expenditures	\$ 490,536	\$ 492,188	\$ 506,811	\$ 554,886	\$ 566,155	2.03%	
Personnel							
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00		
Park Equipment Mechanic	1.00	1.00	1.00	1.00	1.00		
LMEO	2.00	2.00	2.00	2.00	2.00		
Park Maintenance Assistants	2.00	2.00	2.00	2.00	2.00		
Seasonal - FTE	2.80	2.80	2.80	2.80	2.80		
Total Positions	8.80	8.80	8.80	8.80	8.80		-
Kershaw Beach - 7180							
100-7180-1 Salaries & Wages	\$ 65,702	\$ 68,623	\$ 59,305	\$ 69,575	\$ 69,575	0.00%	
100-7180-2 Equipment	2,711	1,793	124	90	4,500	N/A	
100-7180-3 Materials & Supplies	5,053	5,071	49,462	5,540	5,430	-1.99%	
100-7180-4 Contractual Costs	3,528	5,368	4,679	4,142	4,542	9.66%	
100-7180-8 Employee Benefits - FICA	5,026	5,250	4,560	5,322	5,322	0.00%	
Total Operating Expenditures	\$ 82,020	\$ 86,105	\$ 118,130	\$ 84,669	\$ 89,369	5.55%	
Personnel							
Seasonal - FTE	3.52	3.52	3.52	3.52	3.52		-
Total Park	\$ 572,556	\$ 578,293	\$ 624,941	\$ 639,555	\$ 655,524	2.50%	-

GENERAL FUND EXPENDITURES BY DEPARTMENT

Recreation Programs

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Youth Programs - 7310							
100-7310-1 Salaries & Wages	\$ 5,475	\$ 4,932	\$ 6,452	\$ 6,261	\$ 6,358	1.55%	
100-7310-2 Equipment	-	-	-	-	-	N/A	
100-7310-3 Materials & Supplies	371	-	-	350	350	0.00%	
100-7310-4 Contractual Costs	18,787	18,308	24,126	24,740	25,675	3.78%	
100-7310-8 Employee Benefits -FICA	414	373	485	479	486	1.46%	
Total Operating Expenditures	\$ 25,047	\$ 23,613	\$ 31,063	\$ 31,830	\$ 32,869	3.26%	
Personnel							
Secretary To The Manager	0.10	0.10	0.10	0.10	0.10		-
Summer Day Camp - 7320							
100-7320-1 Salaries & Wages	\$ 44,677	\$ 43,237	\$ 46,471	\$ 51,000	\$ 51,101	0.20%	
100-7320-2 Equipment	-	-	-	-	-	N/A	
100-7320-3 Materials & Supplies	3,333	3,001	3,853	4,640	4,640	0.00%	
100-7320-4 Contractual Costs	16,461	16,192	18,634	19,150	23,450	22.45%	
100-7320-8 Employee Benefits -FICA	3,414	3,303	3,550	3,901	3,909	0.21%	
Total Operating Expenditures	\$ 67,885	\$ 65,733	\$ 72,508	\$ 78,691	\$ 83,100	5.60%	
Personnel							
Secretary To The Manager	0.10	0.10	0.10	0.10	0.10		
Seasonal - FTE	2.45	2.45	2.45	2.45	2.45		
Total Positions	2.55	2.55	2.55	2.55	2.55		-
Kiddie Camp - 7321							
100-7321-1 Salaries & Wages	\$ 5,878	\$ 8,143	\$ 3,742	\$ 10,442	\$ 10,491	0.47%	
100-7321-2 Equipment	-	-	-	-	-	N/A	
100-7321-3 Materials & Supplies	1,304	513	644	1,310	1,310	0.00%	
100-7321-4 Contractual Costs	144	778	906	1,150	1,150	0.00%	
100-7321-8 Employee Benefits -FICA	448	622	284	799	803	0.50%	
Total Operating Expenditures	\$ 7,774	\$ 10,056	\$ 5,576	\$ 13,701	\$ 13,754	0.39%	
Personnel							
Secretary To The Manager	0.04	0.04	0.04	0.04	0.04		
Seasonal - FTE	0.41	0.42	0.46	0.46	0.46		
Total Positions	0.45	0.46	0.50	0.50	0.50		-
Adult Recreation - 7620							
100-7620-1 Salaries & Wages	\$ 1,121	\$ 1,138	\$ 1,258	\$ 2,063	\$ 2,079	0.78%	
100-7620-2 Equipment	-	-	-	-	-	N/A	
100-7620-3 Materials & Supplies	5	235	130	380	380	0.00%	
100-7620-4 Contractual Costs	2,301	3,581	3,131	3,090	3,090	0.00%	
100-7620-8 Employee Benefits -FICA	85	87	94	158	159	0.63%	
Total Operating Expenditures	\$ 3,512	\$ 5,041	\$ 4,613	\$ 5,691	\$ 5,708	0.30%	
Personnel							
Secretary To The Manager	0.01	0.01	0.01	0.01	0.01		-
Total Receptions Programs	\$ 104,218	\$ 104,443	\$ 113,760	\$ 129,913	\$ 135,431	4.25%	-

GENERAL FUND EXPENDITURES BY DEPARTMENT

Other Community Programs

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change
<u>Community Events - 7550</u>						
100-7550-1 Salaries & Wages	\$ 24,051	\$ 30,733	\$ 26,490	\$ 25,030	\$ 25,450	1.68%
100-7550-2 Equipment	-	-	-	-	-	N/A
100-7550-3 Materials & Supplies	1,634	855	573	1,300	1,300	0.00%
100-7550-4 Outside Agency-MLK	700	700	700	700	675	-3.57%
Contractual Costs-CEC	1,750	1,750	1,750	1,750	3,250	85.71%
Contractual Costs-Fireworks	7,300	7,300	7,300	8,150	8,150	0.00%
Contractual Costs-NNO	375	-	-	-	-	N/A
Contractual Costs-Centennial	-	-	6,000	-	-	N/A
Other - Special Events	-	-	711	-	-	N/A
100-7550-8 Employee Benefits -FICA	1,686	2,344	2,025	1,915	1,947	1.67%
Total Operating Expenditures	\$ 37,496	\$ 43,682	\$ 45,549	\$ 38,845	\$ 40,772	4.96%
<u>Library - 6410</u>						
100-7410-4 Outside Agency -Wood Library	\$ 144,470	\$ 144,470	\$ 148,082	\$ -	\$ -	N/A
<u>Museum - 7450</u>						
100-7450-4 Outside Agency - Historical Society	\$ 2,500	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
<u>Other Community Programs -7989</u>						
100-7450-4 Outside Agency - Salvation Army	\$ 8,170	\$ 8,170	\$ 8,170	\$ 8,170	\$ 8,170	0.00%
Total Other Community Programs	\$ 192,636	\$ 201,322	\$ 211,801	\$ 57,015	\$ 58,942	3.38%

OTHER GENERAL FUND EXPENDITURES

Other General Fund Schedules

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change
<u>Employee Benefits</u>						
100-9010-8 NYS General Retirement	\$ 225,102	\$ 311,096	\$ 405,484	\$ 444,825	\$ 426,214	-4.18%
100-9015-8 Police & Fire Retirement	419,298	398,275	518,460	657,157	677,706	3.13%
100-9040-8 Worker's Compensation	-	221,606	202,137	141,469	140,089	-0.98%
100-9045-8 Life Insurance	232	(19)	-	-	-	N/A
100-9050-8 Unemployment Insurance	17,084	7,281	2,564	5,000	10,000	100.00%
100-9060-8 Medical & Dental Ins	1,475,752	1,361,263	1,298,303	1,351,464	1,458,216	7.90%
100-9065-8 Benefits Administration	8,147	6,835	6,756	7,000	7,400	5.71%
100-9089-83 Other Employee Benefits	12,191	12,067	9,429	13,194	16,211	22.87%
100-9089-84 Sick Leave Buyout	33,547	41,779	42,796	41,525	41,292	-0.56%
100-9089-85 Retirement Payouts	54,724	48,624	8,667	41,000	30,000	-26.83%
Total Employee Benefits	2,246,077	2,408,807	2,494,596	2,702,634	2,807,128	3.87%
<u>Debt Service</u>						
<u>Principal Payments</u>						
100-9710-6 Serial Bond Payments	\$ 986,870	\$ 970,080	\$ 991,690	\$ 1,131,995	\$ 1,149,305	1.53%
100-9730-6 Ban Payments	-	-	195,000	-	-	N/A
100-9785-6 Lease Purchase	221,005	89,844	-	-	-	N/A
Total Principal Payments	1,207,875	1,059,924	1,186,690	1,131,995	1,149,305	1.53%
<u>Interest Expense</u>						
100-9710-7 Serial Bond Payments	319,329	285,282	248,911	272,585	197,392	-27.59%
100-9730-7 Ban Payments	-	7,568	11,591	-	-	N/A
100-9785-7 Lease Purchase	12,692	3,525	-	-	-	N/A
Total Interest	332,021	296,375	260,502	272,585	197,392	-27.59%
100-9710-4 Administrative Costs	1,627	1,153	1,580	5,000	2,000	-60.00%
Total Debt Service	1,541,523	1,357,452	1,448,772	1,409,580	1,348,697	-4.32%
<u>Interfund Transfers</u>						
00-5-993-9901-90 Capital Fund	\$ -	\$ 162,645	\$ 14,599	\$ -	\$ -	N/A
00-5-993-9901-90 Capital Reserve	125,000	377,000	979,100	1,405,000	850,000	-39.50%
Total Interfund Transfers	\$ 125,000	\$ 539,645	\$ 993,699	\$ 1,405,000	\$ 850,000	-39.50%
<u>Contingency</u>						
100-9999-9 Budget Contingency	\$ -	\$ -	\$ -	\$ 300,000	\$ 100,000	-66.67%
Total General Fund Expenditures	\$ 13,804,854	\$ 11,705,769	\$ 12,622,276	\$ 13,624,835	\$ 13,183,745	

**GENERAL FUND
RESERVE FUNDS**

GENERAL FUND SUMMARY

Summary of General Fund Reserve Funds

		2012	2013	2013	2014
		Actuals	Adopted Budget	Projection	Budget
<u>Kershaw Park Reserve - 101</u>					
101-4	Revenues	\$ 7,509	\$ 9,300	\$ 3,412	\$ 7,325
101-5	Expenditures	44,547	-	20,000	-
	Appropriated (Surplus) Fund I	37,038	(9,300)	16,588	(7,325)
	Beginning Fund Balance	94,652	57,614	57,614	41,026
	Ending Fund balance	<u>\$ 57,614</u>	<u>\$ 66,914</u>	<u>\$ 41,026</u>	<u>\$ 48,351</u>
<u>Insurance Reserve - 102</u>					
102-4	Revenues	\$ 1,570	\$ 5,300	\$ 3,100	\$ 5,300
102-5	Expenditures	1,553	5,300	2,576	5,300
	Appropriated (Surplus) Fund I	(17)	-	(524)	-
	Beginning Fund Balance	186,636	186,653	186,653	187,177
	Ending Fund balance	<u>\$ 186,653</u>	<u>\$ 186,653</u>	<u>\$ 187,177</u>	<u>\$ 187,177</u>
<u>Capital Reserve -103</u>					
103-4	Revenues	\$ 1,152,233	\$ 1,416,800	\$ 1,430,725	\$ 850,000
103-5	Expenditures	632,545	1,770,200	2,180,165	979,200
	Appropriated (Surplus) Fund I	(519,688)	353,400	749,440	129,200
	Beginning Fund Balance	780,800	1,300,488	1,300,488	551,048
	Ending Fund balance	<u>\$ 1,300,488</u>	<u>\$ 947,088</u>	<u>\$ 551,048</u>	<u>\$ 421,848</u>

**GENERAL FUND
ADDITIONAL INFORMATION
AND DETAIL**

GENERAL FUND EXPENDITURES

Operating Expenditures By NYS Functional Unit

NYS Functional U		2011 Actuals	2012 Actual	Adopted 2013 Budget	2013 Projections	2014 Budget	Increase (Decrease)	
							2014 to 2013 \$ Variance	Original Budget % Variance
<u>General Government</u>								
Legislative	General Administration	\$ 54,565	\$ 58,957	\$ 65,213	\$ 64,163	\$ 66,181	\$ 968	1.48%
Executive	General Administration	235,241	250,263	243,244	245,347	266,710	23,466	9.65%
Treasurer	General Administration	211,716	198,276	226,795	227,878	239,414	12,619	5.56%
Assessor	General Administration	114,014	121,094	135,595	134,203	139,953	4,358	3.21%
City Clerk	General Administration	58,476	64,983	61,304	60,104	64,375	3,071	5.01%
Corporation Counsel	Administration	123,254	202,105	121,963	293,663	123,924	1,961	1.61%
Public Works Administration	DPW	305,219	312,672	306,193	290,027	314,566	8,373	2.73%
Municipal Building	DPW	43,625	46,791	57,899	54,899	68,457	10,558	18.24%
Central Garage	DPW	209,990	203,536	208,708	204,407	214,510	5,802	2.78%
Undistributed Costs	General Administration	186,869	184,628	202,393	197,353	207,908	5,515	2.72%
Total General Government		1,542,969	1,643,305	1,629,307	1,772,044	1,705,998	76,691	4.71%
<u>Public Safety</u>								
Code Enforcement Total	Code Enf/Planning	131,561	121,822	125,101	121,590	130,090	4,989	3.99%
Police Protection	Police	2,065,625	2,088,514	2,175,582	2,179,925	2,281,462	105,880	4.87%
SRO	Police	85,025	62,273	32,745	32,986	33,720	975	2.98%
Traffic Safety	Police	41,449	42,803	30,704	30,354	30,354	(350)	-1.14%
Other Public Safety	Police	15,335	15,334	15,834	16,142	15,834	-	0.00%
Fire Administration and Facility	Fire	214,847	169,555	233,234	226,881	200,559	(32,675)	-14.01%
Fire Suppression and Rescue	Fire	661,208	751,455	778,785	774,045	821,542	42,757	5.49%
Fire Prevention	Fire	37,966	38,227	39,337	27,790	53,112	13,775	35.02%
Total Public Safety		3,253,016	3,289,983	3,431,322	3,409,713	3,566,673	135,351	3.94%
<u>Transportation</u>								
Street Maintenance	DPW	681,597	749,556	776,172	798,465	793,956	17,784	2.29%
Snow and Ice Control	DPW	185,212	124,752	134,567	119,267	139,467	4,900	3.64%
Street Lighting	DPW	246,380	254,915	272,504	244,340	268,550	(3,954)	-1.45%
Total Transportation		1,113,189	1,129,223	1,183,243	1,162,072	1,201,973	18,730	1.58%
<u>Economic Development</u>								
CATV-Public Access	Economic Development	19,000	19,000	19,000	19,000	19,000	-	0.00%
Promotion of Industry	Economic Development	98,390	138,603	209,484	215,484	210,141	657	0.31%
Total Economic Development		117,390	157,603	228,484	234,484	229,141	657	0.29%
<u>Recreation and Culture</u>								
Park Maintenance	Parks	492,188	506,811	554,886	495,512	566,155	11,269	2.03%
Kershaw Park Beach	Parks	86,105	118,130	84,669	102,464	89,369	4,700	5.55%
Recreation Programs	Recreation Programs	104,443	113,760	129,913	122,100	135,431	5,518	4.25%
Other Community Programs	Other Community	201,322	211,801	57,015	97,911	58,942	1,927	3.38%
Total Recreation and Culture		884,058	950,502	826,483	817,987	849,897	23,414	2.83%

GENERAL FUND EXPENDITURES

Operating Expenditures By NYS Functional Unit

	NYS Functional U	2011 Actuals	2012 Actual	Adopted 2013 Budget	2013 Projections	2014 Budget	Increase (Decrease)	
							2014 to 2013 Original Budget \$ Variance	% Variance
Home and Community								
Planning	Home and Community	96,588	96,294	103,291	129,475	91,761	(11,530)	-11.16%
Waste Collection	DPW	227,125	247,597	244,135	241,791	269,262	25,127	10.29%
Recycle collection	DPW	119,572	131,439	126,406	139,272	127,784	1,378	1.09%
Street Cleaning	DPW	34,213	37,559	34,950	36,317	35,431	481	1.38%
Total Home and Community		477,498	512,889	508,782	546,855	524,238	15,456	3.04%
Total Operating Expenditures		7,388,120	7,683,505	7,807,621	7,943,155	8,077,920	270,299	3.46%
Employee Benefits		2,408,807	2,494,596	2,702,634	2,658,047	2,807,128	104,494	3.87%
Debt Service		1,357,452	1,448,772	1,409,580	1,385,098	1,348,697	(60,883)	-4.32%
Capital		11,745	1,704	-	-	-	-	NA
Interfund Transfer		539,645	993,699	1,405,000	1,590,000	850,000	(555,000)	-39.50%
Contingency		-	-	300,000	50,000	100,000	(200,000)	-66.67%
Total General Fund Expenditures		\$ 11,705,769	\$ 12,622,276	\$ 13,624,835	\$ 13,626,300	\$ 13,183,745	\$ (441,090)	-3.24%

GENERAL FUND NET COST OF PROGRAMS by NYS Functional Unit

2014 Budget	Operational Expenditures	Benefits	Debt Service	Total Expenditures	Department Revenue	Net Cost
General Government	\$ 1,705,998	\$ 474,665	\$ 37,911	\$ 2,218,574	\$ 430,360	\$ 1,788,214
Public Safety-Code Enforcement	130,090	51,827		181,917	127,500	54,417
Public Safety - Police Department	2,361,370	975,490	8,679	3,345,539	254,190	3,091,349
Public Safety - Fire Department	1,075,213	378,346	79,917	1,533,476	488,375	1,045,101
Transportation	1,201,973	196,279	1,002,297	2,400,549	118,000	2,282,549
Economic Development	229,141			229,141	33,491	195,650
Recreation & Culture -Parks	655,524	175,498	219,893	1,050,915	84,525	966,390
Recreation & Culture - Recreation	135,431	4,641		140,072	117,914	22,158
Recreation & Culture -Community	58,942	6,515		65,457	32,650	32,807
Home & Community -Planning	91,761	38,364		130,125	6,650	123,475
Home & Community - Waste Collection, Recycle, Street Cleaning	432,477	116,682		549,159	86,506	462,653
Employee Benefits	2,807,128	(2,807,128)		-		-
Debt Service	1,348,697		(1,348,697)	-		-
Interfund Transfers-Capital	850,000			850,000	-	850,000
Contingency	100,000			100,000	-	100,000
Terminations		42,295		42,295		42,295
Retiree Health Insurance		346,526		346,526		346,526
	\$ 13,183,745	\$ -	\$ -	\$ 13,183,745	\$ 1,780,161	\$ 11,403,584

CAPITAL FUND

CAPITAL FUND SUMMARY

Summary of Capital Purchases/Projects Fund 150

Expenditures for Capital - 2014	Program	2014 Budget	Funding			
			General Revenues	Capital Reserve	Grants and Aid	Total Funding
110 City Hall - HVAC Units	General Government - DPW	\$ 78,500		\$ 78,500		\$ 78,500
110 Hurley Building Improvements	General Government - DPW	180,000		180,000		180,000
330 Police- Replace 2010 Ford Crown Vic (CP41)	Public Safety- Police	35,000		35,000		35,000
330 Police - Replace North Door	Public Safety- Police	12,000		12,000		12,000
340 Fire - Replace 2003 Chevy Malibu (C20)	Public Safety- Fire	30,000		30,000		30,000
550 Sandblast/Painter	Transportation	10,000		10,000		10,000
550 F-250 Plow	Transportation	2,700		2,700		2,700
550 Replace 2005 Jeep Cherokee (C63)	Transportation	27,000		27,000		27,000
550 Replace 2002 Sterling Dump (T15)	Transportation	215,000		215,000		215,000
550 Replace 2004 GMC Pick-Up (T38)	Transportation	20,000		20,000		20,000
550 Skid Steer	Transportation	17,000		17,000		17,000
550 Mill and Resurface	Transportation	162,635		-	162,635	162,635
550 Sidewalks	Transportation	50,000		-	50,000	50,000
550 City Hall Parking Lot	Transportation	50,000		50,000		50,000
751 Jake 6' Mower	Culture and Recreation - Parks	22,000		22,000		22,000
751 Jacobson Mower	Culture and Recreation - Parks	65,000		65,000		65,000
751 Sonnenberg Tennis Courts	Culture and Recreation - Parks	100,000		100,000		100,000
850 Recycle Toters	Home and Community	230,000		115,000	115,000	230,000
						-
Total Capital Expenditures		\$ 1,306,835	\$ -	\$ 979,200	\$ 327,635	\$ 1,306,835
Allocation to Programs:						
110 General Government		\$ 258,500	\$ -	\$ 258,500	\$ -	\$ 258,500
330 Public Safety - Police		47,000	-	47,000	-	47,000
340 Public Safety - Fire		30,000	-	30,000	-	30,000
550 Transportation		554,335	-	341,700	212,635	554,335
751 Culture and Recreation-Parks		187,000	-	187,000	-	187,000
850 Home and Community		230,000	-	115,000	115,000	230,000
		\$ 1,306,835	\$ -	\$ 979,200	\$ 327,635	\$ 1,306,835

WATER FUND

WATER FUND

Summary of Water Fund

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Projections	2014 Budget	2014 vs 2013 Budget Change
WATER FUND REVENUES							
Water Charges	\$ 2,969,056	\$ 3,045,286	\$ 3,063,543	\$ 3,047,057	\$ 2,895,347	\$ 2,937,642	-3.59%
Charges to Other Governments	2,715	2,726	8,012	2,500	2,500	2,500	0.00%
Use of Money & Property	10,837	12,363	11,267	11,380	11,380	11,380	0.00%
Other Revenue	42,695	11,870	6,904	9,700	12,500	9,700	0.00%
Transfers from Reserves	189,147	22,871	101,247	136,000	124,014	273,000	100.74%
TOTAL REVENUES	3,214,450	3,095,116	3,190,973	3,206,637	3,045,741	3,234,222	0.86%
Appropriated (Surplus) Fund Balance	(125,918)	194,325	(37,579)	36,226	88,313	-	-100.00%
TOTAL SOURCES OF REVENUE	\$ 3,088,532	\$ 3,289,441	\$ 3,153,394	\$ 3,242,863	\$ 3,134,054	\$ 3,234,222	-0.27%
WATER FUND EXPENDITURES							
Water Treatment	\$ 813,637	\$ 774,229	\$ 783,375	\$ 844,555	\$ 798,345	\$ 832,478	-1.43%
Water Distribution	481,813	479,119	485,791	526,350	488,605	494,683	-6.02%
Other Expenditures	374,878	377,591	391,654	405,383	400,465	413,415	1.98%
Interfund Transfers	405,000	790,000	490,000	440,000	440,000	365,000	-17.05%
Employee Benefits	294,031	323,385	349,904	351,745	346,350	337,217	-4.13%
Debt Service	510,161	502,741	527,370	518,830	516,205	501,429	-3.35%
Capital Budget	209,012	42,376	125,300	156,000	144,084	290,000	85.90%
TOTAL EXPENDITURES	\$ 3,088,532	\$ 3,289,441	\$ 3,153,394	\$ 3,242,863	\$ 3,134,054	\$ 3,234,222	-0.27%
FUND BALANCE							
Beginning Fund Balance	\$ 1,145,297	\$ 1,271,215	\$ 1,076,890	\$ 1,114,469	\$ 1,114,469	\$ 1,026,156	
Appropriated (Surplus) Fund Balance	(125,918)	194,325	(37,579)	36,226	88,313	-	
Ending Fund balance	\$ 1,271,215	\$ 1,076,890	\$ 1,114,469	\$ 1,078,243	\$ 1,026,156	\$ 1,026,156	

WATER FUND

Summary of Water Fund Revenues

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Increase (Decrease)	
						2014 to 2013 Original Budget \$ Variance	% Variance
WATER CHARGES							
200-850-200 Metered Sales	\$ 2,927,741	\$ 3,003,476	\$ 3,026,205	\$ 3,010,657	\$ 2,901,242	(109,415)	-3.63%
200-850-200-1 Water Service Charges	13,210	8,789	6,118	6,000	6,000	-	0.00%
200-850-200-2 Late Payment Penalties	28,105	33,021	31,220	30,400	30,400	-	0.00%
Total Water Charges	2,969,056	3,045,286	3,063,543	3,047,057	2,937,642	(109,415)	-3.59%
CHARGES TO OTHER GOVERNMENTS							
200-850-300 Water Monitoring Plan	2,715	2,726	8,012	2,500	2,500	-	0.00%
Total Charges to Other Governments	2,715	2,726	8,012	2,500	2,500	-	0.00%
USE OF MONEY AND PROPERTY							
200-982-400 Interest Earnings	4,917	3,483	2,387	2,500	2,500	-	0.00%
200-982-400-1 Rental of City Property	5,920	8,880	8,880	8,880	8,880	-	0.00%
Total Use of Money and Property	10,837	12,363	11,267	11,380	11,380	-	0.00%
OTHER REVENUES							
200-983-610 Sales of Equipment & Property	19,878	-	-	-	-	-	-
200-983-610-1 Sale of Recycling Material	14,608	9,718	-	-	-	-	-
200-983-610-2 Insurance Recoveries	-	-	-	-	-	-	-
200-983-610-3 Workers Comp Reimbursement	120	-	-	-	-	-	-
200-984-620 Refunds of Prior Year Expend.	8,089	-	1,878	-	-	-	-
200-984-620-1 Unclassified Revenues	-	2,152	2,426	2,200	2,200	-	0.00%
200-850-410 Interfund Revenue-Street Lighting	-	-	2,600	7,500	7,500	-	NA
Total Other Revenues	42,695	11,870	6,904	9,700	9,700	-	0.00%
TRANSFERS FROM RESERVES							
200-993-701 Transfer from Reserves	189,147	22,871	101,247	136,000	273,000	137,000	NA
Total Transfers from Reserves	189,147	22,871	101,247	136,000	273,000	137,000	100.74%
APPROPRIATED (SURPLUS) FUND BALANCE							
	(125,918)	194,325	(37,579)	36,226	-	-	-
TOTAL REVENUES	\$ 3,088,532	\$ 3,289,441	\$ 3,153,394	\$ 3,242,863	\$ 3,234,222	\$ 27,585	0.85%

WATER FUND EXPENDITURES

Water Fund Expenditures

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
Water Treatment Plant - 8320							
200-8320-1 Salaries & Wages	\$ 345,940	\$ 329,813	\$ 334,558	\$ 345,746	\$ 354,919	2.65%	
200-8320-2 Equipment	8,366	4,241	3,038	9,000	7,150	-20.56%	
200-8320-3 Materials & Supplies	109,650	114,803	120,846	126,183	121,360	-3.82%	
200-8320-4 Contractual Costs	323,597	300,546	299,835	337,177	321,844	-4.55%	
200-8320-8 Employee Benefits -FICA	26,084	24,826	25,098	26,449	27,205	2.86%	
Total Operating Expenditures	\$ 813,637	\$ 774,229	\$ 783,375	\$ 844,555	\$ 832,478	-1.43%	

Personnel

Chief WTP Operator	1.00	1.00	1.00	1.00	1.00		
WTP Operator	6.00	6.00	5.00	5.00	5.00		
Seasonal-FTE	0.23	0.23	0.23	0.10	0.10		
Total Positions and Sesonal FTE	7.23	7.23	6.23	6.10	6.10		-

Water Distribution - 8340

200-8340-1 Salaries & Wages	\$ 344,722	\$ 333,417	\$ 350,581	\$ 364,585	\$ 330,571	-9.33%	
200-8340-2 Equipment	995	3,710	820	7,500	6,500	-13.33%	
200-8340-3 Materials & Supplies	89,127	94,355	82,970	99,931	93,981	-5.95%	
200-8340-4 Contractual Costs	20,601	22,144	24,720	26,443	35,740	35.16%	
200-8340-8 Employee Benefits -FICA	26,368	25,493	26,700	27,891	27,891	0.00%	
Total Operating Expenditures	\$ 481,813	\$ 479,119	\$ 485,791	\$ 526,350	\$ 494,683	-6.02%	

Personnel

Public Works Coordinator/Supervisor	0.85	0.35	0.35	0.35	0.35		
PUMA/MEO	6.00	6.00	6.00	6.00	5.20		
Seasonal-FTE	-	-	-	0.15	0.15		
Total Positions and Sesonal FTE	6.85	6.35	6.35	6.50	5.70		(0.80)

Other Expenditures

200-1320-4 Audit	\$ 1,760	\$ 1,690	\$ 1,830	\$ 2,570	\$ 2,430	-5.45%	
200-1910-4 Insurance	19,971	21,050	25,183	29,350	32,285	10.00%	
200-1950-4 Taxes On City Property	168,016	175,369	181,762	190,212	191,560	0.71%	
200-1989-4 Miscellaneous Expenses	4,131	1,137	1,205	1,900	1,900	0.00%	
200-1988-4 General Fund Overhead Payment	181,000	178,345	181,674	181,351	185,240	2.14%	
Total Other Expenses	\$ 374,878	\$ 377,591	\$ 391,654	\$ 405,383	\$ 413,415	1.98%	

Interfund Transfer

200-9901-9 Return on Investment	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	0.00%	
201-993-701 Water Distribution Reserve (201)	65,000	400,000	100,000	50,000	50,000	0.00%	
203-993-701 Water Treatment Plant Reserve (203)	50,000	100,000	100,000	100,000	25,000	-75.00%	
Total Other Expenses	\$ 405,000	\$ 790,000	\$ 490,000	\$ 440,000	\$ 365,000	-17.05%	

WATER FUND EXPENDITURES

		Water Fund Expenditures					
		2010	2011	2012	Adopted	2014	Percent
		Actual	Actual	Actual	2013	Budget	Change
					Budget		
<u>Employee Benefits</u>							
200-9010-8	NYS General Retirement	\$ 69,065	\$ 93,962	\$ 119,316	\$ 133,395	\$ 124,124	-6.95%
200-9040-8	Worker's Compensation	-	31,433	28,286	19,461	18,994	-2.40%
200-9050-8	Unemployment Insurance	-	-	-	-	-	
200-9060-8	Medical & Dental Ins	204,237	183,039	190,182	193,840	190,330	-1.81%
200-9089-80	Compensated Absence Adjustmen	4,312	(7,148)	6,110	-	-	
200-9065-8	Benefits Administration	420	430	405	500	438	-12.40%
200-9089-8	Other Employee Benefits	3,815	5,301	4,046	4,549	3,331	-26.78%
200-9089-85	Retirement Payouts	-	10,580	-	-	-	
200-9089-852	Other Post Retirement Benefits	12,182	5,788	1,559	-	-	
Total Expenditures		\$ 294,031	\$ 323,385	\$ 349,904	\$ 351,745	\$ 337,217	-4.13%
998-852-8320	Water Treatment Plant		\$ 139,730	\$ 148,372	\$ 148,857	\$ 158,051	
998-852-8340	Water Distribution		165,225	177,759	176,368	159,036	
998-852-R	Retiree Health Insurance		18,430	23,774	26,520	20,130	
			\$ 323,385	\$ 349,905	\$ 351,745	\$ 337,217	
<u>Debt Service</u>							
Principal Payments							
200-9710-6	Serial Bond Payments	\$ 265,500	\$ 265,900	\$ 272,900	\$ 282,900	\$ 287,000	1.45%
200-9730-6	Ban Payments	-	-	25,000	-	-	
200-9785-6	Lease Purchase	-	-	-	-	-	
Total Principal Payments		265,500	265,900	297,900	282,900	287,000	1.45%
Interest Expense							
200-9710-7	Serial Bond Payments	243,640	235,467	226,470	230,930	213,429	-7.58%
200-9730-7	Ban Payments	-	1,259	2,057	-	-	
200-9785-7	Lease Purchase	-	-	-	-	-	
Total Interest		243,640	236,726	228,527	230,930	213,429	-7.58%
200-9710-4	Administrative Costs	1,021	115	943	5,000	1,000	-80.00%
Total Debt Service		\$ 510,161	\$ 502,741	\$ 527,370	\$ 518,830	\$ 501,429	-3.35%
Water Treatment Plant				115,523	111,925	110,682	
Water Distribution				411,847	406,905	390,748	
				-	527,370	501,429	-3.35%

WATER FUND

Summary of Capital Purchases

<u>Appropriations for Capital</u>	<u>2014 Budget</u>	<u>Funding</u>			<u>Total Funding</u>
		<u>Water Revenues</u>	<u>Water Distribution Reserve (201)</u>	<u>Water Treatment Plant Reserve (203)</u>	
Hydrants	\$ 17,000	\$ 17,000			\$ 17,000
Replace 2002 Pick Up Truck (T50)	28,000			28,000	28,000
4 Filters - All new Media	190,000			190,000	190,000
Replace Backflow Preventer	30,000			30,000	30,000
Replace 2005 1/2 Ton Pick Up (W5)	<u>25,000</u>		<u>25,000</u>		<u>25,000</u>
 Total Appropriation	 <u>\$ 290,000</u>	 <u>\$ 17,000</u>	 <u>\$ 25,000</u>	 <u>\$ 248,000</u>	 <u>\$ 290,000</u>

WATER FUND

Summary of Water Fund Balance and Reserve Funds

		2012 Actuals	2013 Adopted Budget	2013 Projection	2014 Budget
<u>Water Distribution Reserve - 201</u>					
201-4	Revenues	\$ 117,687	\$ 50,500	\$ 50,600	\$ 50,500
201-5	Appropriations	101,247	112,000	100,514	25,000
	Appropriated (Surplus) Fund Balance	(16,440)	61,500	49,914	(25,500)
	Beginning Fund Balance	515,928	532,368	532,368	482,454
	Ending Fund balance	<u>\$ 532,368</u>	<u>\$ 470,868</u>	<u>\$ 482,454</u>	<u>\$ 507,954</u>
<u>Water Treatment Plant Reserve - 203</u>					
203-4	Revenues	\$ 101,366	\$ 101,200	\$ 100,600	\$ 25,500
203-5	Appropriations	-	24,000	21,129	248,000
	Appropriated (Surplus) Fund Balance	(101,366)	(77,200)	(79,471)	222,500
	Beginning Fund Balance	448,788	550,154	550,154	629,625
	Ending Fund balance	<u>\$ 550,154</u>	<u>\$ 627,354</u>	<u>\$ 629,625</u>	<u>\$ 407,125</u>
<u>Debt Service - 230</u>					
230-4	Revenues	\$ 133	\$ 100	\$ 100	\$ 100
230-5	Appropriations	-	-	-	-
	Appropriated (Surplus) Fund Balance	(133)	(100)	(100)	(100)
	Beginning Fund Balance	48,253	48,386	48,386	48,486
	Ending Fund balance	<u>\$ 48,386</u>	<u>\$ 48,486</u>	<u>\$ 48,486</u>	<u>\$ 48,586</u>

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SEWER FUND

SEWER FUND

Summary of Sewer Fund

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2013 Projection	2014 Budget	2014 vs 2013 Budget Change
SEWER FUND REVENUES							
Sewer Charges	\$ 1,029,440	\$ 1,298,883	\$ 1,313,310	\$ 1,315,513	\$ 1,283,646	\$ 1,424,554	8.29%
Charges to Other Governments	1,398,049	723,524	685,161	721,877	665,352	730,578	1.21%
Use of Money & Property	2,781	2,841	2,888	2,500	2,500	2,500	0.00%
Other Revenue	1,702	1,394	1,078	1,250	3,195	1,250	0.00%
Transfers from Reserves	506,775	881,426	629,772	802,675	1,840,000	1,155,112	43.91%
TOTAL REVENUES	2,938,747	2,908,068	2,632,209	2,843,815	3,794,693	3,313,994	16.53%
Appropriated (Surplus) Fund Balance	(194,631)	(302,784)	(119,373)	183,668	205,490	243,272	32.45%
TOTAL SOURCES OF REVENUE	\$ 2,744,116	\$ 2,605,284	\$ 2,512,836	\$ 3,027,483	\$ 4,000,183	\$ 3,557,266	17.50%
SEWER FUND EXPENDITURES							
Sewer Collection	\$ 140,191	\$ 166,631	\$ 174,461	\$ 185,445	\$ 194,072	\$ 237,984	28.33%
Sewer Treatment Plant	841,345	898,313	823,784	973,468	924,227	994,148	2.12%
Other Expenditures	175,813	171,384	177,678	189,278	179,205	197,640	4.42%
Interfund Transfers	764,205	323,842	324,500	489,563	489,563	548,563	12.05%
Employee Benefits	173,828	233,821	227,389	241,864	224,802	280,541	15.99%
Debt Service	268,265	249,794	442,320	720,865	656,651	651,390	-9.64%
Capital Budget	380,469	561,499	342,704	227,000	1,331,663	647,000	185.02%
TOTAL EXPENDITURES	\$ 2,744,116	\$ 2,605,284	\$ 2,512,836	\$ 3,027,483	\$ 4,000,183	\$ 3,557,266	17.50%
FUND BALANCE							
Beginning Fund Balance	\$ 857,691	\$ 1,052,322	\$ 1,355,107	\$ 1,474,480	\$ 1,474,480	\$ 1,268,990	
Appropriated (Surplus) Fund Balance	(194,631)	(302,784)	(119,373)	183,668	205,490	243,272	
Ending Fund balance	\$ 1,052,322	\$ 1,355,106	\$ 1,474,480	\$ 1,290,812	\$ 1,268,990	\$ 1,025,718	

SEWER FUND

Summary of Sewer Fund Revenues

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Increase (Decrease)	
						2014 to 2013 \$ Variance	Original Budget % Variance
SEWER CHARGES							
300-850-200 Metered Sales	\$ 1,004,427	\$ 1,261,046	\$ 1,281,802	\$ 1,287,513	\$ 1,396,554	\$ 109,041	8.47%
300-850-200-1 Late Payment Penalties	25,013	37,837	31,508	28,000	28,000	-	0.00%
Total Water Charges	1,029,440	1,298,883	1,313,310	1,315,513	1,424,554	109,041	8.29%
CHARGES TO OTHER GOVERNMENTS							
300-850-300 Ontario County /O/M Share	692,282	449,523	407,429	434,925	436,727	1,802	0.41%
300-850-300-1 WWTP Lab Fees	11,009	11,345	8,510	11,000	11,000	-	-
300-850-300-3 Liquid Waste Agreements	694,758	262,656	269,222	275,952	282,851	-	-
Total Charges to Other Governments	1,398,049	723,524	685,161	721,877	730,578	8,701	1.21%
USE OF MONEY AND PROPERTY							
300-982-400 Interest Earnings	2,781	2,841	2,888	2,500	2,500	-	0.00%
Total Use of Money and Property	2,781	2,841	2,888	2,500	2,500	-	0.00%
OTHER REVENUES							
300-850-500 Sewer Permits	770	750	280	750	750	-	-
300-983-610-2 Workers Comp Reimbursement	550	-	221	-	-	-	-
300-983-610-3 Refunds of Prior Year Expend.	382	-	-	-	-	-	-
300-983-610-4 Unclassified Revenues	-	644	577	500	500	-	0.00%
Total Other Revenues	1,702	1,394	1,078	1,250	1,250	-	0.00%
TRANSFERS FROM RESERVES							
300-993-701 Transfer from Reserves	506,775	881,426	629,772	802,675	1,155,112	352,437	NA
Total Transfers from Reserves	506,775	881,426	629,772	802,675	1,155,112	352,437	43.91%
APPROPRIATED (SURPLUS) FUND BALANCE							
	(194,631)	(302,784)	(119,373)	183,668	243,272	-	-
TOTAL REVENUES	\$ 2,744,116	\$ 2,605,284	\$ 2,512,836	\$ 3,027,483	\$ 3,557,266	\$ 470,179	15.53%

SEWER FUND

Summary of Sewer Fund Expenditures

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change	Personnel Change
<u>Sewer Collection - 8120</u>							
300-8120-1 Salaries & Wages	\$ 95,634	\$ 96,212	\$ 102,352	\$ 104,261	\$ 147,958	41.91%	
300-8120-2 Equipment	1,200	-	-	4,000	1,500	-62.50%	
300-8120-3 Materials & Supplies	22,056	22,648	46,964	33,978	23,978	-29.43%	
300-8120-4 Contractual Costs	14,042	40,466	17,381	35,230	53,230	51.09%	
300-8120-8 Employee Benefits -FICA	7,259	7,305	7,764	7,976	11,318	41.90%	
Total Operating Expenditures	\$ 140,191	\$ 166,631	\$ 174,461	\$ 185,445	\$ 237,984	28.33%	
Personnel							
Public Works Coordinator/Supervisor	0.10	0.10	0.10	0.10	0.10		
Senior Engineering Aide	0.70	0.70	0.70	0.70	0.70		
PUMA	1.00	1.00	1.00	1.00	1.00		
MEO					0.80		
Total Positions and Seasonal FTE	1.80	1.80	1.80	1.80	2.60		0.80
<u>Sewer Treatment Plant - 8130</u>							
300-8130-1 Salaries & Wages	\$ 319,761	\$ 334,778	\$ 336,687	\$ 351,730	\$ 354,642	0.83%	
300-8130-2 Equipment	2,409	9,103	3,672	15,200	11,000	-27.63%	
300-8130-3 Materials & Supplies	83,735	102,334	89,792	114,963	120,453	4.78%	
300-8130-4 Contractual Costs	411,040	426,469	367,896	464,668	480,923	3.50%	
300-8130-8 Employee Benefits -FICA	24,400	25,629	25,737	26,907	27,130	0.83%	
Total Operating Expenditures	\$ 841,345	\$ 898,313	\$ 823,784	\$ 973,468	\$ 994,148	2.12%	
Personnel							
Chief Operator	1.00	1.00	1.00	1.00	1.00		
Lab Technical	1.00	1.00	1.00	1.00	1.00		
Operator	2.00	2.00	2.00	2.00	2.00		
Maintenance Mechanic	1.00	1.00	1.00	1.00	1.00		
Laborer	1.00	1.00	1.00	1.00	1.00		
Seasonal FTE	0.28	0.28	0.28	0.28	0.28		
Total Positions and Seasonal FTE	6.28	6.28	6.28	6.28	6.28		-
<u>Other Expenditures</u>							
300-1320-4 Audit	\$ 2,700	\$ 2,700	\$ 2,840	\$ 3,210	\$ 3,620	12.77%	
300-1910-4 Insurance	24,407	22,144	25,553	36,690	41,460	13.00%	
300-1989-4 Miscellaneous Expenses	606	621	642	1,000	1,000	0.00%	
300-1988-4 General Fund Overhead Payment	148,100	145,919	148,643	148,378	151,560	2.14%	
Total Other Expenses	\$ 175,813	\$ 171,384	\$ 177,678	\$ 189,278	\$ 197,640	4.42%	
<u>Interfund Transfer</u>							
301-993-701 Sewer Treatment Plant Reserve (301)	\$ 80,454	\$ -	\$ -	\$ -	\$ -		
302-993-701 Sewer Collection Reserve (302)	29,993	25,000	-	50,000	50,000	0.00%	
303-993-701 Joint County/City Reserve (303)	653,758	298,842	324,500	439,563	498,563	13.42%	
Total Other Expenses	\$ 764,205	\$ 323,842	\$ 324,500	\$ 489,563	\$ 548,563	12.05%	

SEWER FUND

Summary of Sewer Fund Expenditures

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Percent Change
<u>Employee Benefits</u>						
300-9010-8 NYS General Retirement	\$ 41,437	\$ 60,307	\$ 74,856	\$ 85,615	\$ 88,223	3.05%
300-9040-8 Worker's Compensation	-	20,385	17,929	12,492	12,028	-3.71%
300-9060-8 Medical & Dental Ins	124,199	141,208	126,218	136,070	173,127	27.23%
300-9089-8 Compensated Absence Adjustment	4,181	6,544	3,640	2,271	1,823	-19.73%
300-9065-8 Benefits Administration	414	360	360	400	496	24.00%
300-9089-83 Other Employee Benefits	3,597	5,017	4,386	5,016	4,844	-3.43%
Total Expenditures	\$ 173,828	\$ 233,821	\$ 227,389	\$ 241,864	\$ 280,541	15.99%
998-853-8120 Sewer Collection		\$ 48,220	\$ 38,319	\$ 46,105	\$ 69,595	
998-853-8130 Sewer Treatment Plant		139,458	146,083	151,739	161,440	
998-853-R Retiree Cost		46,142	42,986	44,020	49,506	
		<u>\$ 233,820</u>	<u>\$ 227,388</u>	<u>\$ 241,864</u>	<u>\$ 280,541</u>	
<u>Debt Service</u>						
Principal Payments						
300-9710-6 Serial Bond Payments	\$ 192,630	\$ 179,020	\$ 185,410	\$ 406,605	\$ 478,695	17.73%
300-9730-6 Ban Payments	-	-	170,000	-	-	
Total Principal Payments	192,630	179,020	355,410	406,605	478,695	17.73%
Interest Expense						
300-9710-7 Serial Bond Payments	71,408	53,671	67,533	308,760	167,385	-45.79%
300-9730-7 Ban Payments	-	11,441	14,845	-	-	
Total Interest	71,408	65,112	82,378	308,760	167,385	-45.79%
300-9710-4 Administrative Costs	4,227	5,662	4,532	5,500	5,310	-3.45%
Total Debt Service	\$ 268,265	\$ 249,794	\$ 442,320	\$ 720,865	\$ 651,390	-9.64%
Sewer Collection			\$ 152,250	\$ 144,565	\$ 141,523	
Sewer Treatment Plant			290,070	576,300	509,867	
			<u>\$ 442,320</u>	<u>\$ 720,865</u>	<u>\$ 651,390</u>	

SEWER FUND

Summary of Capital Purchases

<u>Appropriations for Capital</u>	<u>2014 Budget</u>	<u>Funding</u>			<u>Total Funding</u>
		<u>Sewer Revenues</u>	<u>Sewer Collection Reserve (302)</u>	<u>City / County Reserve (303)</u>	
Sewer Work	\$ 100,000	\$ -		\$ 100,000	\$ 100,000
Replace Mechanical Bar Screen	250,000			250,000	250,000
Replace 2003 Flusher Truck (T36)	275,000			275,000	275,000
Replace 2006 Chevy Pick Up (T62)	22,000		-	22,000	22,000
 Total Appropriation	 <u>\$ 647,000</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 647,000</u>	 <u>\$ 647,000</u>

SEWER FUND

Summary of Sewer Fund Balance and Reserve Funds

	2012 Actuals	2013 Adopted Budget	2013 Projection	2014 Budget
Sewer Collection Reserve - 302				
Revenues	\$ 4,803	\$ 50,500	\$ 62,910	\$ 50,400
Appropriations	13,220	-	12,246	-
Appropriated (Surplus) Fund Balance	8,417	(50,500)	(50,664)	(50,400)
Beginning Fund Balance	328,742	320,325	320,325	370,989
Ending Fund balance	<u>\$ 320,325</u>	<u>\$ 370,825</u>	<u>\$ 370,989</u>	<u>\$ 421,389</u>
Joint City/County Reserve - 303				
Revenues	\$ 800,328	\$ 939,001	\$ 939,001	\$ 1,039,001
Appropriations	629,772	873,017	1,891,383	1,155,112
Appropriated (Surplus) Fund Balance	(170,556)	(65,984)	952,382	116,111
Beginning Fund Balance	1,770,870	1,941,426	1,941,426	989,044
Ending Fund balance	<u>\$ 1,941,426</u>	<u>\$ 2,007,410</u>	<u>\$ 989,044</u>	<u>\$ 872,933</u>
Debt Service - 330				
Revenues	\$ 26	\$ 45	\$ 15	\$ 15
Appropriations	-	-	-	-
Appropriated (Surplus) Fund Balance	(26)	(45)	(15)	(15)
Beginning Fund Balance	9,426	9,452	9,452	9,467
Ending Fund balance	<u>\$ 9,452</u>	<u>\$ 9,497</u>	<u>\$ 9,467</u>	<u>\$ 9,482</u>

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SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

	2012 Actual	Adopted 2013 Budget	2013 Projected	2014 Budget	Percent Change
Technology Fund - 1680					
Revenues:					
120-982-400 Rent	\$ 167,690	\$ 185,756	\$ 175,640	\$ 177,396	-4.50%
120-982-401 Interest	1,070	1,000	500	500	-50.00%
120-984-620 Other	-	-	-	-	
Total Revenues	<u>\$ 168,760</u>	<u>\$ 186,756</u>	<u>\$ 176,140</u>	<u>\$ 177,896</u>	<u>-4.74%</u>

Expenditures:

120-1680-1 Salaries & Wages (Stipend)	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
120-1680-2 Equipment	20,107	26,340	166,000	51,340	94.91%
120-1680-3 Materials & Supplies	209	500	300	500	0.00%
120-1680-4 Contractual Costs	92,073	87,490	109,514	77,530	-11.38%
120-1680-8 Employee Benefits -FICA	268	268	268	268	0.00%
Sub-Total	116,157	118,098	279,582	133,138	12.74%
120-9010-8 Employee Benefits	501	672	672	652	-2.98%
Total Expenditures	<u>\$ 116,658</u>	<u>\$ 118,770</u>	<u>\$ 280,254</u>	<u>\$ 133,790</u>	<u>12.65%</u>

Appropriated (Surplus) Fund Balance	\$ (52,102)	\$ (67,986)	\$ 104,114	\$ (44,106)
Beginning Fund Balance	374,257	426,359	494,345	390,231
Ending Fund balance	<u>\$ 426,359</u>	<u>\$ 494,345</u>	<u>\$ 390,231</u>	<u>\$ 434,337</u>

Park and Open Spaces - 121

Revenues	\$ 4,050	\$ 4,050	\$ 4,030	\$ 4,030
Expenditures	-	-	-	-
Appropriated (Surplus) Fund Balance	(4,050)	(4,050)	(4,030)	(4,030)
Beginning Fund Balance	16,482	20,532	24,582	28,612
Ending Fund balance	<u>\$ 20,532</u>	<u>\$ 24,582</u>	<u>\$ 28,612</u>	<u>\$ 32,642</u>

Debt Service Fund - 130

Revenues	\$ 357,151	\$ -	\$ 150	\$ 100
Expenditures	-	-	185,000	-
Appropriated (Surplus) Fund Balance	(357,151)	-	184,850	(100)
Beginning Fund Balance	5,800	362,951	362,951	178,101
Ending Fund balance	<u>\$ 362,951</u>	<u>\$ 362,951</u>	<u>\$ 178,101</u>	<u>\$ 178,201</u>

Cemetery Fund - 401

Revenues	\$ 59	\$ 59	\$ 59	\$ 100
Expenditures	-	-	-	10,000
Appropriated (Surplus) Fund Balance	(59)	(59)	(59)	9,900
Beginning Fund Balance	36,926	36,985	37,044	37,103
Ending Fund balance	<u>\$ 36,985</u>	<u>\$ 37,044</u>	<u>\$ 37,103</u>	<u>\$ 27,203</u>

DEBT INFORMATION

DEBT INFORMATION

Summary of Authorized Debt Outstanding For Fiscal Year Ending December 31, 2014

	Interest Rate	Total Issued	General	Water	Sewer	HUD	Total
2001	5.718% Blended	\$ 2,100,000				\$ 930,000	\$ 930,000
2003	2.50%-4.00%	2,570,000	322,000	63,000	-		385,000
2003	2.00%-4.125%	3,945,000	710,000	-	-		710,000
2003	.721%-4.50%	2,000,000	-	-	900,000		900,000
2006	4.00%-1.10%	1,999,000	725,000	-	335,000		1,060,000
2007	4.00%-4.625%	6,477,504	1,646,100	2,479,400	324,500		4,450,000
2008	3.50%-4.30%	288,660	127,200	-	2,800		130,000
2009	3.50%-4.50%	2,800,000		2,075,000			2,075,000
2010	2.00%-3.40%	725,000	160,000	190,000	-		350,000
2012	1.250%-2.50%	7,675,000	1,215,000	305,000	5,700,000		7,220,000
Total Debt Per 2014 Budget		\$ 20,805,164	\$ 4,905,300	\$ 5,112,400	\$ 7,262,300	\$ 930,000	\$ 18,210,000

Future Debt Service Payments

Fiscal Year Ending December 31	Principal	Interest	Total
2015	\$ 1,870,000	\$ 537,229	\$ 2,407,229
2016	1,915,000	482,688	2,397,688
2017	1,405,000	433,663	1,838,663
2018	1,435,000	396,673	1,831,673
2019	1,465,000	355,883	1,820,883
2020	1,180,000	315,048	1,495,048
2021	1,195,000	280,539	1,575,357
2022	885,000	241,449	1,575,357
2023-2046	6,860,000	1,627,688	8,487,688
Total Debt Per 2014 Budget	\$ 18,210,000	\$ 4,670,859	\$ 23,429,585

DEBT INFORMATION

**SCHEDULE OF ESTIMATED DEBT PAYMENTS
Serial Bonds**

Issued For:	Term	Principal Balance 1/1/2014	Principal	Interest	Principal Balance 12/31/2014
General Fund					
1999 West Gibson Street	1999-2014	\$ 176,505	\$ 176,505	\$ 3,883	\$ -
2003 Multiple Street Construction	2003-2016	445,000	145,000	14,468	300,000
2003 North Street	2003-2016	34,000	12,000	1,104	22,000
2003 Lakefront Redevelopment and Rosepark Projects (Refunded, 2003)	2003-2016	525,000	170,000	17,828	355,000
2003 Lakefront Redevelopment and Rosepark Projects (Refunded, 2003)	2006-2026	525,000	170,000	17,828	355,000
2006 City Pier	2006-2026	220,000	15,000	9,020	205,000
2006 Northeast Park	2006-2016	30,000	10,000	1,230	20,000
2006 Fire Truck	2006-2026	535,000	35,000	21,935	500,000
2007 Mill Street	2007-2021	146,000	20,000	5,840	126,000
2007 Baker Park Tennis Courts	2007-2021	6,900	800	276	6,100
2007 Railroad Crossings	2007-2027	403,000	30,000	16,199	373,000
2007 City Hall Roof	2007-2021	83,500	8,350	3,340	75,150
2007 Police Station Roof	2007-2021	16,500	1,650	660	14,850
2007 Beeman-Saltonstall Alley	2007-2021	133,000	17,000	5,320	116,000
2007 West Avenue	2007-2021	692,100	74,000	27,684	618,100
2007 Prospect Street	2007-2021	360,600	43,700	14,424	316,900
2008 Baker Park Tennis Courts	2008-2018	79,700	16,100	3,333	63,600
2008 Railroad Crossings	2008-2019	3,500	700	146	2,800
2008 West Avenue	2008-2020	25,000	4,000	1,049	21,000
2008 Prospect Street	2008-2021	10,800	2,000	452	8,800
2008 Mill Street	2008-2022	37,500	6,500	1,574	31,000
2010 Central Garage	2010-2019	34,448	5,439	1,032	29,009
2010 Fire Department Roof	2010-2019	121,712	19,218	3,645	102,494
2010 Police Improvements	2010-2019	33,840	5,343	1,013	28,497
2010 Design Street Construction	2010-2014	6,000	6,000	165	-
2011 Multiple Street Construction	2012	1,085,000	130,000	18,750	955,000
2011 City Hall Improvements	2012	250,000	15,000	4,694	235,000
2011 Coy Street Parking Lot	2012	35,000	10,000	500	25,000
Total General Fund		6,054,605	1,149,305	197,392	4,905,300

<u>Water Distribution</u>						
2003	Multiple Street Construction	2003-2021	71,000	8,000	2,646	63,000
2007	West Avenue Water Lines	2007-2027	158,000	10,000	6,351	148,000
2007	Prospect Street	2007-2027	151,400	10,000	6,089	141,400
2010	Water Mains	2010-2019	229,000	39,000	6,813	190,000
2011	Multiple Street Construction	BAN	320,000	15,000	6,563	305,000
Total Water Distribution			929,400	82,000	28,462	847,400
<u>Water Treatment Plant</u>						
2007	Water Storage Tank-1	2007-2047	2,250,000	60,000	96,842	2,190,000
2009	Water Storage Tank-2	2009-2029	2,220,000	145,000	88,125	2,075,000
Total Water Treatment Plant			4,470,000	205,000	184,967	4,265,000
Total Water Fund			5,399,400	287,000	213,429	5,112,400
<u>Sewer Collection</u>						
1999	Sewer Lines	1999-2014	28,495	28,495	628	-
2006	Sewer Lines	2006-2023	370,000	35,000	15,185	335,000
2007	West Avenue Sewer Lines	2007-2027	176,000	11,000	7,075	165,000
2007	Prospect Street	2007-2027	119,000	10,000	4,780	109,000
2007	Beeman Street Alley	2007-2027	54,000	3,500	2,170	50,500
2008	West Avenue Sewer Lines	2008-2018	3,500	700	146	2,800
2011	Multiple Street	2012	335,000	15,000	6,913	320,000
Total Sewer Collection			1,085,995	103,695	36,897	982,300
<u>Sewer Treatment Plant</u>						
2003	EFC State Revolving Loan Fund	2003-2022	1,005,000	105,000	15,170	900,000
2011	RBC Shaft Replacement	2012	5,650,000	270,000	115,318	5,380,000
Total Sewer Treatment Plant			6,655,000	375,000	130,488	6,280,000
Total Sewer Fund			7,740,995	478,695	167,385	7,262,300
Community Development-HUD 108		2001-2019	1,075,000	145,000	15,400	930,000
Total All Funds			\$ 20,270,000	\$ 2,060,000	\$ 593,606	\$ 18,210,000

DEBT INFORMATION

CONSTITUTIONAL DEBT LIMIT

The constitutional debt limit is equal to 7% of the City's five-year average full valuation of taxable real property. The debt that is subject to this limit includes General Fund obligations, but excludes Water Fund and Sewer Fund debt.

Water Indebtedness is constitutionally excluded. Exclusion of SF debt extended per section 124.10 of the Local Finance Law.

Fiscal Year Ended			Full Valuation	
			2013	2014
2009	626,714,137	100%	626,714,137	
2010	632,526,406	98%	645,435,108	645,435,108
2011	662,324,925	100%	662,324,925	662,324,925
2012	664,049,058	100%	664,049,058	664,049,058
2013	664,344,658	100%	664,344,658	664,344,658
2014	664,551,783	100%		664,551,783
Total Five Year Full Valuation			\$ 3,262,867,886	\$ 3,300,705,532
Average Five Year Full Valuation			\$ 652,573,577	\$ 660,141,106
Constitutional Debt Limit - 7% of			\$ 45,680,150	\$ 46,209,877
Total Outstanding Debt			\$ 20,270,000	\$ 18,210,000
Less: Water Indebtedness			5,399,400	5,112,400
Sewer Indebtedness			7,740,995	7,262,300
Total Net Indebtedness			\$ 7,129,605	\$ 5,835,300
Net Debt-Contracting Margin			\$ 38,550,545	\$ 40,374,577
Percentage of Debt Contracting Power Exhausted			15.61%	12.63%

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TAX INFORMATION

TAX INFORMATION

REAL PROPERTY TAXES

City of Canandaigua Assessed Valuation: 2003 - 2014

(Tax Base)		Assessed Value	Change	Tax Rate	Change	Tax Levy	Change
Year							
Actual	2003	\$ 467,444,438	1.69%	\$ 6.61	-0.15%	\$ 3,089,808	1.54%
Actual	2004	459,841,556	-1.63%	6.61	0.00%	3,039,553	-1.63%
Actual	2005	523,601,678	13.87%	5.98	-9.53%	3,131,138	3.01%
Actual	2006	529,792,206	1.18%	5.98	0.00%	3,168,157	1.18%
Actual	2007	535,726,622	1.12%	6.20	3.68%	3,321,505	4.84%
Actual	2008	625,414,337	16.74%	5.77	-6.88%	3,610,760	8.71%
Actual	2009	626,712,137	0.21%	5.91	2.37%	3,703,880	2.58%
Actual	2010	632,526,406	0.93%	6.29	6.37%	3,976,260	7.35%
Actual	2011	662,324,925	4.71%	6.31	0.37%	4,178,890	5.10%
Actual	2012	664,049,058	0.26%	6.64	5.28%	4,410,811	5.55%
Actual	2013	664,344,658	0.04%	6.74	1.46%	4,477,073	1.50%
Budget	2014	664,551,783	0.03%	6.74	-0.03%	4,477,073	0.00%

	2012 Actual	Adopted 2013 Budget	2014 Budget
Parking Lot	\$ 9,000	\$ 9,000	\$ 9,000
BID-Special Assessment	32,239	32,834	33,491
	<u>\$ 41,239</u>	<u>\$ 41,834</u>	<u>\$ 42,491</u>

Special Assessment

Parking Lot	\$ 9,000	\$ 9,000	\$ 9,000
BID-Special Assessment	32,239	32,834	33,491
	<u>\$ 41,239</u>	<u>\$ 41,834</u>	<u>\$ 42,491</u>

Pilot Payments

Fort Hill Housing Development	\$ 25,335	\$ 26,878	\$ 26,878
Thompson Building Associates	4,503	4,800	4,800
Finger Lakes Railway Association	981	981	1,100
Constellation Brands	71,421	53,102	71,422
NYS Wine & Culinary Center	8,934	14,240	3,000
LFN North Street LLC (Constellation)	4,176	4,176	4,176
	<u>\$ 115,350</u>	<u>\$ 104,177</u>	<u>\$ 111,376</u>

Interest and Penalties

Interest and Penalties	<u>\$ 85,000</u>	<u>\$ 85,000</u>	<u>\$ 85,000</u>
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TAX INFORMATION

TAX CAP CALCULATION

	Total	General Revenues	Special Assessments
Total Real Property Tax Levy for Fiscal Year Ending 12/31/13	\$ 4,518,907	\$ 4,477,073	\$ 41,834
Tax base growth factor	1.0027		
	4,531,108		
Add: PILOTs receivable FYE 12/31/13	104,178		
	4,635,286		
Allowable growth factor	1.0166		
	4,712,232		
Less: PILOTs receivable FYE 12/31/14	111,376		
	4,600,856		
2013 available carryover	69,376		
	4,670,232		
Add: PFRS Exclusion	-		
Tax Levy Limit Available for 2014	4,670,232	3.35%	
Proposed Tax Levy in 2014 Budget	4,586,720	4,544,229	42,491
Difference- Unused Tax Levy	83,512		

TAX INFORMATION

NYS-Real Property System
County of Ontario
City of Canandaigua

Assessor's Report - 2014 - Current Year File
S495 Exemption Impact Report
City Detail Report

RPS221/V04/L01
Date/Time - 10/28/2013
Total Assessed Value 961,347,400
Uniform Percentage 100.00

Equalized Total Assessed Value - 961,347,400

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted	
12100	NYS-GENERALLY	RPTL 404(1)	6	\$ 9,592,000	1.00	
13100	CO-GENERALLY	RPTL 406(1)	7	19,608,000	2.04	
13350	CITY-GENERALLY	RPTL 406(1)	31	35,132,000	3.65	
13370	CITY-CEMETERY LAND	RPTL 446	2	340,000	0.04	
13800	SCHOOL DISTRICT	RPTL 408	9	56,540,000	5.88	
14100	USA-GENERALLY	RPTL 400(1)	2	2,180,000	0.23	
14110	USA-SPECIFIED USES	STATE L 54	1	5,000,000	0.52	
18020	MUNICIPAL INDUSTRIAL DEV. AGENCY	RPTL412-a	6	30,468,000	3.17	
21600	RES OF CLERGY-RELIG CORP WON	RPTL 462	4	906,000	0.09	
25110	NONPROF CORP-RELIG(CONST PRO)	RPTL 420-a	10	14,347,000	1.49	
25120	NONPROF CORP-EDUCL(CONST PRO)	RPTL 420-a	3	2,018,000	0.21	
25130	NONPROF CORP-CAHR(CONST PRO)	RPTL 420-a	5	7,116,900	0.74	
25210	NONPROF CORP-HOSPITAL	RPTL 420-a	2	68,600,000	7.14	
25230	NONPROF CORP-MORAL/MENTAL IM	RPTL 420-a	4	7,365,000	0.77	
25300	NONPROF CORP-SPECIFIED USES	RPTL 420-b	5	2,651,000	0.28	
26100	VETERANS ORGANIZATION	RPTL 452	2	605,000	0.06	
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	2,300,000	0.24	
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	6,750,000	0.70	
28120	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	4,800,000	0.50	
28220	URBAN REN OWNER-COMM DEV CORP	P H F I L 260	1	55,000	0.01	
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	2	6,350	0.00	
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	209	2,473,734	0.26	
41131	ALT VET EX-WAR PERION-COMBAT	RPTL 458-a	184	3,574,800	0.37	
41141	ALT VET EX-WAR PERION-DISABILITY	RPTL 458-a	68	1,647,600	0.17	
41300	PARAPLEGIC VETS	RPTL 458(3)	1	450,000	0.05	
41400	CLERGY	RPTL 460	11	16,500	0.00	
41800	PERSONS AGE 65 OR OVER	RPTL 467	17	871,000	0.09	
41803	PERSONS AGE 65 OR OVER	RPTL 467	98	3,921,433	0.41	
41930	DISABILITIES AND LIMITED INCOME	RPTL 459-c	2	96,500	0.01	
41931	DISABILITIES AND LIMITED INCOME	RPTL 459-c	2	48,500	0.01	
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 459-b	3	34,500	0.00	
47611	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	14	3,289,800	0.34	
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-A	2	2,166,000	0.23	
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	1,800,000	0.19	
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	25,000	0.00	
Total System Exemptions:				719	\$ 296,795,617.00	30.89

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 attributable to payments in lieu of taxes:

\$ 111,376

TAX INFORMATION

CONSTITUTIONAL TAX MARGIN

The City is permitted by the Constitution of New York State to levy taxes up to 2% of the five-year average full assessed valuations for general governmental services other than the payment of debt service and capital expenditure.

Fiscal Year Ended			Full Valuation	
			2013	2014
2009	626,714,137	100%	626,714,137	-
2010	632,526,406	98%	645,435,108	645,435,108
2011	662,324,925	100%	662,324,925	662,324,925
2012	664,049,058	100%	664,049,058	664,049,058
2013	664,344,658	100%	664,344,658	664,344,658
2014	664,551,783	100%	-	664,551,783
Total Five Year Full Valuation			\$ 3,262,867,886	\$ 3,300,705,532
Average Five Year Full Valuation			\$ 652,573,577	\$ 660,141,106
Constitutional Tax Limit - 2% of average five year full valuation			\$ 13,051,472	\$ 13,202,822
Total Tax Levy Subject to Tax Limit			\$ 4,477,073	\$ 4,477,073
Less: Debt Service			1,918,410	1,847,126
Capital Expenditures			1,770,200	1,306,835
Tax Levy Subject to Tax Limit			\$ 788,463	\$ 1,323,112
Constitutional Tax Margin			\$ 12,263,009	\$ 11,879,710
Percent of Tax Limit Exhausted			6.04%	10.02%

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PERSONNEL

PERSONNEL

Summary of Personnel by Department

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Personnel Change
<u>General Government</u>						
Legislative	9.00	9.00	9.00	9.00	9.00	-
Executive	2.75	2.75	2.75	2.75	2.75	-
Treasurer	4.15	3.65	3.64	4.14	4.14	-
Assessor	1.75	1.75	2.00	2.00	2.00	-
City Clerk	1.00	1.00	1.00	1.00	1.00	-
Corporation Counsel	1.00	1.00	1.00	1.00	1.00	-
Public Works Administration	3.55	4.05	3.55	3.55	3.55	-
Municipal Building	-	0.50	0.50	0.50	0.50	-
Central Garage	3.00	3.00	3.00	3.00	3.00	-
Total General Government	26.20	26.70	26.44	26.94	26.94	-
<u>Code Enforcement Total</u>	<u>3.56</u>	<u>3.56</u>	<u>3.30</u>	<u>3.00</u>	<u>3.25</u>	<u>0.25</u>
<u>Police Department</u>						
Police Protection	25.00	25.67	25.67	26.00	27.00	1.00
SRO	1.50	1.33	1.33	0.50	0.50	-
Traffic Safety	1.70	1.70	1.70	1.20	1.20	-
Total Police Protection	28.20	28.70	28.70	27.70	28.70	1.00
<u>Fire Department</u>						
Fire Administration and Facility	2.00	2.00	2.00	2.00	1.50	(0.50)
Fire Suppression and Rescue	8.00	5.00	9.00	9.00	9.25	0.25
Fire Prevention	0.50	0.50	0.50	0.50	-	(0.50)
Total Fire Protection	10.50	7.50	11.50	11.50	10.75	(0.75)
<u>Transportation</u>						
Street Maintenance	8.25	8.35	8.39	8.39	8.39	-
Total Transportation	8.25	8.35	8.39	8.39	8.39	-
<u>Recreation and Culture</u>						
Park Maintenance	8.80	8.80	8.80	8.80	8.80	-
Kershaw Park Beach	3.52	3.52	3.52	3.52	3.52	-
Recreation Programs	3.11	3.12	3.16	3.16	3.16	-
Total Recreation and Culture	15.43	15.44	15.48	15.48	15.48	-
<u>Home and Community</u>						
Planning	1.54	1.54	1.30	1.50	1.25	(0.25)
Waste Collection	2.67	2.62	2.62	2.62	2.62	-
Recycle collection	2.05	2.00	2.00	2.00	2.00	-
Street Cleaning	0.49	0.49	0.45	0.45	0.45	-
Total Home and Community	6.75	6.65	6.37	6.57	6.32	(0.25)
Total General Fund	98.89	96.90	100.18	99.58	99.83	0.25

PERSONNEL

Summary of Personnel by Department

	2010 Actual	2011 Actual	2012 Actual	Adopted 2013 Budget	2014 Budget	Personnel Change
Water Fund						
Water Treatment Plant	7.23	7.23	6.23	6.10	6.10	-
Water Distribution	6.85	6.35	6.35	6.50	5.70	(0.80)
Total Water Fund	14	13.58	12.58	12.60	11.80	(0.80)
Sewer Fund						
Sewer Collection	1.80	1.80	1.80	1.80	2.60	0.80
Sewer Treatment Plant	6.28	6.28	6.28	6.28	6.28	-
Total Sewer Fund	8	8.08	8.08	8.08	8.88	0.80
Total City of Canandaigua	121.05	118.56	120.84	120.26	120.51	0.25
Elected				9.00	9.00	-
Appointed (Health Officer)				1.00	1.00	-
Full Time				92.00	89.00	3.00
Part-time FTE (50%)				6.00	5.00	1.00
Seasonal FTE				12.26	12.26	-
				120.26	116.26	4.00

PERSONNEL

2014 COMPENSATION PLAN – PERMANENT FULL-TIME EMPLOYEES (Non-Union)

Managerial/Administrative - Salary

City Manager	\$ 102,000
Police Chief	97,799
Public Works Director	86,508
Assistant City Manager	77,000
Fire Chief	78,426
Corporation Counsel	77,325
Clerk/Treasurer	77,000
Director of Development & Planning	71,774
City Assessor	67,041

Technical/Clerical (Exempt) - Salary

	STEP A	STEP B	STEP C	STEP D	STEP E
	(<1 year)	(After 1 year)	(After 2 years)	(After 3 years)	(After 10 years)
Secretary to the Manager	\$ 41,470	\$ 43,436	\$ 49,814		

Technical/Clerical (Non-Exempt) - Hourly

Code Enforcement Officer	\$ 22.44	\$ 23.56	\$ 24.75		\$ -
Code Enforcement Officer	32.26				
Sr. Account Clerk/Typist	21.71	22.73	24.30		25.28
Deputy Clerk/Treasurer	21.71	22.73	24.30		25.28
Account Clerk/Typist	19.19	19.87	20.56		
Senior Typist	19.19	19.87	20.56		
Payroll Clerk	19.19	21.71	22.73	24.30	25.28
Tax Clerk	19.19	19.87	20.56		
Typist	17.41	18.09	18.79		
Typist	17.33	18.01	18.69		
Cleaner	13.79				

Craft Supervisory (Exempt) - Salary

	STEP A	STEP B	STEP C	STEP D
	(<1 year)	(After 1 year)	(After 2 years)	(After 5 years)
Public Works Coordinator	\$ 73,062	\$ 75,794	\$ 78,644	\$ 83,757
Chief STP Operator	62,053	64,531	67,016	72,015
Chief WTP Operator	62,364	64,845	67,343	72,367
Parks Maintenance Supervisor	62,364	64,845	67,343	
Parts and Service Manager	61,729	64,845		
Working Supervisor	61,729	64,845		

Craft Supervisory (Non-Exempt) - Hourly

STP Laboratory Technician	\$ 27.75
Senior Engineering Aide	22.44

PERSONNEL

2014 COMPENSATION PLAN – PERMANENT FULL-TIME EMPLOYEES (Unionized)

Contract -- Public Works/Parks & Recreation

Hired Before 1/1/09 (2013 Contract Rates) - Hourly

STP Maintenance Mechanic	\$ 25.73
STP Operator	24.96
WTP Operator	24.96
Equipment Maintenance Mechanic	24.96
Park Equipment Mechanic/Operator	24.58
Motor Equipment Operator	24.20
Public Utility Maintenance Assistant (PUMA)	24.20
Groundskeeper	22.00
Light Motor Equipment Operator (WTP, STP Trainee)	22.00
Sewer Plant Attendant	22.00
Public Works Maintenance Assistant	20.79
Parks Maintenance Assistant	20.79
Laborer	19.75

<u>Hired After 1/1/09 (2013 Contract Rates) - Hourly</u>	STEP A	STEP B	STEP C	STEP D
	(< 1 Year)	(> 1 Year)	(After 2 years)	(After 3 years)
STP Maintenance Mechanic	\$ 22.83	\$ 23.80	\$ 24.76	\$ 25.73
STP Operator	22.07	23.03	23.99	24.96
WTP Operator	22.07	23.03	23.99	24.96
Equipment Maintenance Mechanic	22.07	23.03	23.99	24.96
Park Equipment Mechanic/Operator	21.65	22.62	23.61	24.58
Motor Equipment Operator	21.22	22.22	23.21	24.20
Public Utility Maintenance Assistant (PUMA)	21.22	22.22	23.21	24.20
Groundskeeper	18.68	19.78	20.88	22.00
Light Motor Equipment Operator (WTP, STP Trainee)	18.68	19.78	20.88	22.00
Sewer Plant Attendant	18.68	19.78	20.88	22.00
Public Works Maintenance Assistant	17.62	18.68	19.73	20.79
Parks Maintenance Assistant	17.62	18.68	19.73	20.79
Laborer	15.13	16.68	18.21	19.75

(2013 Contract Rates)					
<u>Public Safety Contract - Salary</u>	Firefighter	Captain	PBA	GBC-Sergeant	GBC-Lieutenant
(starting rate)	\$ 42,869	NA	\$ 46,688	\$ 67,373	\$ 74,342
(After 1 year)	45,693		50,262		77,216
(After 2 years)	48,715		52,436	69,498	79,470
(After 3 years)	54,569		55,227	71,622	81,725
(After 4 years)			58,197		
(After 8 years)			60,434		

PERSONNEL

2014 COMPENSATION PLAN – PART-TIME EMPLOYEES

Permanent Part-Time

	<u>Salaries</u>
Mayor	\$ 7,262
Councilmember	4,830
Health Officer	2,541

	<u>Hourly Rates</u>		
	<u>Starting</u>	<u>After 1 Year</u>	<u>After 2 Years</u>
Police Officer (Per Union Contract)	\$ 25.78		
Fire Fighter (Part Time)	21.03		
Volunteer Coordinator (SAFER Grant)	15.15		
Typist	12.44		14.56
Account Clerk Typist	12.94		15.15
Cleaner	12.94		14.24
Office Specialist II	16.32		
School Crossing Guard	10.50	11.00	

Seasonal Part-Time

	<u>Weekly</u>
Aquatic Supervisor	\$ 686.00

	STEP A	STEP B	STEP C	STEP D
	First Season	Second Season	Third Season	Fourth Season
	Hourly	Hourly	Hourly	Hourly
Motor Equipment Operator	\$ 20.29			\$ 23.15
Park Maintenance Assistant	13.50	14.00	14.50	15.00
Laborer	9.00	9.50	10.00	10.50
Senior Recreation Leader	11.50	12.00	12.50	13.00
Student Aid (intern)	10.00			
Senior Lifeguard	9.50	10.00	10.50	11.00
Lifeguard	8.75	9.25	9.75	10.25
Recreation Leader	10.00	10.25	10.50	10.75
Recreation Assistant	8.25	8.50	8.75	9.00
Recreation Specialist	9.00	9.25	9.50	9.75
Recreation Attendant	8.25	8.50	8.75	9.00

FEE SCHEDULE

CITY OF CANANDAIGUA
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2014
FEE SCHEDULE
January 17, 2014

FEE DESCRIPTION	CITY CODE	LAST CHANGED	CURRENT FEE	NOTES
<u>FOIL (All Departments)</u>				
FOIL	NYS		\$.25 per photocopy not in excess of 9x14" or actual cost of reproducing any other record	
<u>CLERK/TREASURER</u>				
Birth Certificate	NYS		\$10.00	
Death Certificate	NYS		\$10.00	
Marriage Certificate	NYS		\$10.00	
Genealogy	NYS	2003	\$22.00	
Marriage License (City Portion-\$17.50)	NYS	2003	\$40.00	
Taxi Cab	618-3	2007	\$30.00/Car	
Taxi Driver	618-2	2007	\$50.00/Original Application	
			\$25.00/Renewal	
Bingo License	NYS		\$18.75/Occasion	
Bingo Fees	NYS		3% of Weekly Net Profits	
Bell Jar License	NYS		\$25.00/Year	
Game of Chance	NYS		\$25.00/Occasion	
Game of Chance Fee	NYS		5% of Net Profits	
Dog License	253-16	2011	\$15.00/ Neutered	
		2011	\$23.00/Unneutered	
Dog Tag Replacement	253-16	2008	\$3.00	
Vendor License	538-12	2000	\$500.00	
Ice Cream Vendor/Solicitor	538-12	1995	\$100.00	
Garbage Hauler	585-5	2001	\$250.00	
Animal Permit	253-5	2013	\$25.00	
Boathouse Permit	2013-028	2013	\$10.00	
Tax Search		2013	\$25.00	
Duplicate Certificate of Redemption		2013	\$20.00	
Commercial Barbecue	503-4	1992	\$25.00	
Junkyard License	450-7	1995	\$150.00/Initial	
			\$50.00/Renewal	
Pawnbroker	527-5	2013	\$100.00	
Secondhand Dealer	527-5	2013	\$100.00	
Marine Enterprises		2001	\$500.00	
Bait Vending		2002	\$100.00	
Returned Check Fees		2002	\$20.00	
Priority Handling Fee for Vital Records		2003	\$5.00	
Drop Box Fee	2003-099	2003	\$250.00	

CITY OF CANANDAIGUA
ANNUAL BUDGET
FOR FISCAL YEAR ENDING DECEMBER 31, 2014
FEE SCHEDULE
January 17, 2014

FEE DESCRIPTION	CITY CODE	LAST CHANGED	CURRENT FEE	NOTES
<u>CODE ENFORCEMENT</u>				
Outside Contractual Services--Code Enforcement / Engineering/ Inspection Services.	2013-033		Total cost of service billed by contractor	
Residential:				
New Construction, Additions		2013	\$.30 SF - \$ 300 min.	
Renovation		2013	\$.30 SF - \$ 100 min.	
Deck, Unheated Porch		2013	\$.30 SF - \$ 100 min.	
Fence/Storage Building/Satellite Dish		2013	\$50	
Swimming Pools		2006	\$50	
Hot Tubs		2013	\$50	
Gas Fireplace		2013	\$50	
Hot Water Heater/Furnace		2013	\$50	
Chimneys		2013	\$50	
Mobile Home (to place or replace)		2013	\$100	
Commercial:				
New Construction, additions		2013	\$.30 SF - \$ 500 min. + reimbursement review fee by	
Renovation		2013	\$.30 SF - \$ 300 min. + reimbursement review fee by	
Cellular Tower Antennae		2006	\$50.00	
Roof Permit		2013	\$100.00	
Development Permit		2013	\$.05 SF - \$50 min	
Demolition Permit- Garages, Residential & Commercial Structures		2013	\$.05 SF - \$50 min.	
Renewal of Expired Building Permit		2006	Original Fee	
Repeat Inspection Fee		2006	\$100.00	
Certificate of Occupancy Property Transfer		2013	\$100 + \$10 per unit over 5	
Sign Review/Permit		2013	\$2/sq. ft. - \$20 minimum charge	
Special Use Permit		2006	\$100.00	
Renewal Special Use Permit		2013	\$100.00	
Site Plan Review		2013	\$100 + reimbursement review fee by consultant if required	
Historic Zoning Review		2013	\$50	
Minor Subdivision (under 5)		2006	\$100.00	
Major Subdivision (over 5)		2013	\$1000 + \$50.00 per lot	
Recreation Fee for Major Subdivision		2008	\$1,000.00	
Use Variance		2013	\$200	
Area Variance		2013	\$100	
Temporary Use		2006	\$100.00	
Appeal of Action by Zoning Officer		2006	\$100.00	
Zoning Violation Reinspection Fee		2009	\$100.00	

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Minimum Housing Inspection Fee Schedule				
Initial Routine Inspection		2008	\$50.00/First Unit \$20 Per Additional Unit-Same Building	
Second Inspection - If Required		2008	No Fee	
Third Inspection - Same Violation		2008	\$50.00/Unit	
Fourth and Subsequent Inspections - Same Violations		2008	\$100.00/Unit	
VA Homes, Rooming Houses & Proprietary Homes		2008	\$50.00 per Facility plus \$5.00 per bed	
Initial Inspections - Response to Specific Tenant Complaint		2008	No Fee	
"No Show" Fee		2008	Same as Inspection Fee	
<u>POLICE</u>				
<u>Towing and Impound Fees</u>				
Impound Surcharge		2013	\$25	
Impound Per Day Charge After the First Day		2013	\$25	
Towing Company Charge - Standard Tow Fee		2007	\$90.00	
Recovery (off-road winching)			\$40.00 first 30 minutes; each additional 30 minutes, \$30	
Recovery 2nd truck charge			\$50.00	
Use of Dolly			\$35.00	
Notification after 5 days of storage		2013	\$40.00	
Warrant Fee		2013	\$50 plus \$15 per each additional individual served	
		2013	\$75 per address	
Parking Tickets		07/01/2010	\$20	
Parking in front of Fire Hydrant		1990	\$50	
Handicap Parking Violation		1990	\$80	
Parking on Grass City Pier		1990	\$100	
No Parking City Pier 9 p.m. - 5 a.m.		1990	\$25	
Vehicle Inspection Expired Greater than 60 Days		2013	\$50	
Vehicle Inspection Expired		2013	\$25	
Pistol Qualification for Retired Officer		2013	\$75	

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<u>FIRE DEPARTMENT</u>				
Inspections - per hour		2007	\$60.00	
Open Burning and Pyrotechnics Permit	714-36	2008	\$60.00	
Extinguisher Training		1999	\$45.00	
Commercial Barbecue Inspections		2008	\$35.00	
Avoidable Alarm		2009	no charge for first two avoidable alarms/calendar year	
			\$100.00/third or more avoidable alarms/calendar year	
<u>PUBLIC WORKS</u>				
16-Gallon Recycle Box		1990	\$8.00	
Permits for City ROW		prior 1976	\$10.00	
Sewer Connection, Inspection Only		1985	\$70.00	wording change- inspection only
Sewer Connection from Sewer Main to Right-of-Way Line		2013	\$10 - plus time and material charges for required construction	
Water Turn On-Turn Off		2013	\$25/each requested visit to site	
Excavation Permit		prior to 1976	\$10.00	
Water Meters		2013	1. Meter provided to property owner or owner's contractor for installation, fee cost of meter 2. Meter installed and provided, fee to be \$100 plus cost of meter	
Install Water Service (adjusted annually)		2013	\$65.00/Foot	
Temporary Hydrant Water Meter with RPZ		2013	1. \$500 - deposit for equipment: deposit will be refunded upon removal of equipment, minus charges for water used and set-up/removal charges 2. Charges for water used, \$5/1,000 gallons 3. Set-Up/Removal charge \$50 per required site visit	
Multi-Family Refuse Fee (Units 2-4)		2010	\$160.00 annually/unit	
Nonprofit Refuse Fee		2010	\$160.00 annually	
Dumpster Farm Usage Fee		2011	\$30 per month per space	
Parking Space Lease (annual)		2011	\$30 per month per space	
Seasonal Mooring Permit on City Pier		2009	\$500 for 6 months	

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Bulk Item Disposal				
Mattress Set		2012	\$40.00	
Loveseat		2012	\$50.00	
Couch		2012	\$75.00	
Recliner		2012	\$50.00	
Area Rug		2012	\$30.00	
Push mower		2012	\$25.00	
Dresser		2012	\$30.00	
<u>COMMUNITY EVENTS</u>				
Special Event Application & Processing		2008	\$50.00	
Hourly Reimbursement Rates for Labor				
Police Officer	2013-054	2013	Actual Rate	
Firefighter	2013-054	2013	Actual Rate	
DPW Worker	2013-054	2013	Actual Rate	
Equipment	2013-054	2013	Applicant shall be responsible for the costs of any City equipment that is lost or damaged, as determined by the Director of Public Works.	
<u>PARKS & RECREATION</u>				
Kershaw Park Swim Tags				
City Resident			\$1.00	
Non-Resident, Daily		2013	\$5.00/Adult	
		2002	\$2.00/Children 6-18 Years Old	
		2002	Free/5 and Under	
Non-Resident Season Pass		2002	\$60.00/Adult	
		2002	\$40.00/Children 6-18 Years Old	
Non-Resident after 7pm		2002	\$1.00	
Kershaw Park Gazebo				
City Resident		2013	\$50/Hr for residents \$450 Maximum	25% of fee to Kershaw Park Reserve
Non-Resident		2013	\$75/Hr non-residents \$600 Maximum	
Kershaw Park Pavilions				
City Resident		2013	\$40.00/Day	\$10 per fee to Kershaw Park Reserve
Non-Resident		2013	\$80.00/Day	\$20 per fee to Kershaw Park Reserve
Lakefront Park Tent Fee		2013	\$350.00	All of which goes to Kershaw Park Reserve
Baker Park Light Fee		2008	\$2.00/Hour	

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Jefferson Park Lights		2010	\$15/Day	
Neighborhood Parks				
Sports Leagues (Mon-Fri)		2013	\$25/wk, paid in advance	
Sports Leagues (Weekends)		2013	\$40/Day	
City Residents		2013	\$40/Day; Equal amount as deposit	
Non-Residents		2013	\$80/Day; Equal amount as deposit	
Golf Instruction	Adult	2014	\$45.00-\$65.00	
	Youth	2011	\$45.00	
Touch Football Camp	Youth 4-12	2009	\$55.00	
Summer Day Camp	Youth Grades 1-8	2010	\$60.00/Week	
Summer Day Camp Family Rate	Youth Grades 1-8	2012	\$145.00/Week	
Kiddie Kamp	Children Ages 3-5	2010	\$45.00/Week	
Tennis Lessons	Youth	2002	\$30.00	
	Boot Camp	2012	\$90.00	
Animal Exploration Camp	Youth Ages 6-12	2012	\$125.00	
Boating Safely	Ages 10-Adult	2014	\$30.00	
Swim Lessons @ Kershaw Park	Ages 5-12	2013	\$55.00	
Wellness & Nutrition	Ages 10 to Adult	2013	\$45.00	
Youth Theatre Summer Camp	Grades 3-9	2013	\$145.00	
Robotics Camp	Grades 4-6	2014	\$50.00-\$100.00	
Summer Music Camp	Grades 5-7	2013	\$60.00	