



2022

ADOPTED BUDGET

**CITY OF CANANDAIGUA
NEW YORK
2022**

CITY COUNCIL

Bob Palumbo, Mayor

Nick Cutri, Ward 1	Thomas Lyon, At Large
Dan Unrath, Ward 2	Renée Sutton, At Large
Karen White, Ward 3	James P. Terwilliger , At Large
Erich Dittmar, Ward 4	Steve Uebbing , At Large

MANAGEMENT TEAM

John D. Goodwin	City Manager
Nancy C. Abdallah	Treasurer/Finance Director
Stephen Pigeon	Assessor
Richard E. Brown	Director of Dev. & Planning
James P. Sprague	Public Works Director
Boylan Code	Corporation Counsel
Frank Magnera	Fire Chief
Mathew Nielsen	Police Chief

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TOTAL BUDGET

2022 City of Canandaigua Proposed Budget

HIGHLIGHTS - MAJOR FUNDS

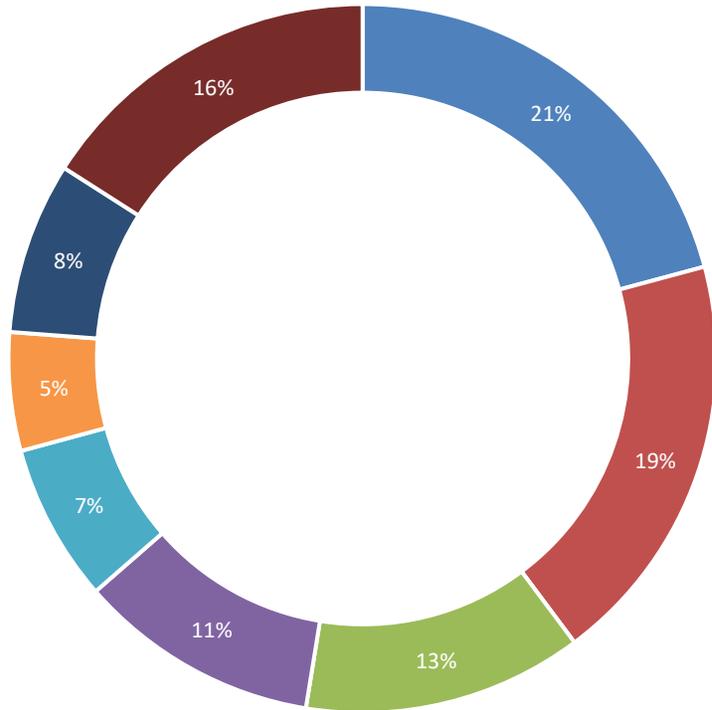
General Fund	2021	2022	Change	
			\$	%
Assessed Value	721,823,289	802,753,380	80,930,091	11.21%
Tax Levy	5,692,300	5,958,077	265,777	4.67%
Tax Rate	7.87184	7.40840	(0.46)	-5.89%
Average assessed value for Single Family Homeowner:	167,500	186,800	19,300	11.52%
Average Tax Bill	1,318.53	1,383.89	65.36	4.96%
Budget	15,509,794	16,713,593	1,203,799	7.76%
Appropriated Fund Balance	(749,747)	(684,586)	65,161	-8.69%
Water Fund				
Water Rate (per 1000 gallons)	\$ 3.383	\$ 3.806	\$ 0.423	12.50%
Minimum Bill	37.89	42.63	4.74	12.50%
Average water usage per household (Gallons)	75,000	75,000	-	0.00%
Average Annual Water Bill	253.73	285.45	31.73	12.50%
Budget-(Net of Capital Reserves)	3,774,153	4,023,373	249,220	6.60%
Appropriated Fund Balance	(160,073)	(154,304)	5,768	-3.60%
Sewer Fund				
Sewer Rate (per 1000 gallons)	\$ 4.5000	\$ 4.5000	-	0.00%
Minimum Bill	50.40	50.40	-	0.00%
Average water usage per household (Gallons)	75,000	75,000	-	0.00%
Average Annual Sewer Bill	337.50	337.50	-	0.00%
Budget-(Net of Capital Reserves)	2,708,937	2,907,398	198,461	7.33%
Appropriated Fund Balance	(148,269)	(252,040)	(103,771)	69.99%
Total Water and Sewer Charges				
Minimum Bill (Based on 11,200 gallons)	\$ 88.29	\$ 93.03	\$ 4.74	5.37%

2022 TOTAL BUDGET-ALL FUNDS

	General Fund	General Fund Reserves	Special Revenue Funds	Capital Fund	Debt Service Fund	Water Fund	Water Fund Reserves	Sewer Fund	Sewer Fund Reserves	Less: Interfund Transfers	Total
<u>TOTAL FUNDING SOURCES</u>											
Property Taxes	\$ 6,221,523	-	-	-	-	-	-	-	-	-	\$ 6,221,523
Non Property Tax	5,665,146										5,665,146
Water Charges						3,816,511					3,816,511
Interfund Transfers	290,000	1,900,000		1,815,358	1,017,862	1,325,257	500,000	3,464,785	562,275	(10,875,537)	-
Interfund Revenue	438,158										438,158
State and Federal Aid	1,524,572		494,500	975,108		100,000	-	200,000	-		3,294,180
Charges to Other Governments	845,203					-		990,266	317,725		2,153,194
Debt Proceeds				1,500,000							1,500,000
Sewer Charges								1,612,685			1,612,685
Other Revenues	1,044,405	433,388	203,350		-	11,600	1,000	2,250	208,750		1,904,743
Total Revenues	16,029,007	2,333,388	697,850	4,290,466	1,017,862	5,253,368	501,000	6,269,986	1,088,750	(10,875,537)	26,606,139
<u>TOTAL FUNDING USES</u>											
Personnel (including Benefits)	11,128,029					1,363,453		960,570			13,452,052
Operating	3,414,945	-	772,055			1,361,973		1,164,289			6,713,262
Capital	-			4,290,466		1,409,300		3,122,969			8,822,735
Debt Service	-				1,091,436	482,947		711,923			2,286,306
Interfund Transfers	2,070,619	2,662,601			-	790,000	1,325,257	562,275	3,464,785	(10,875,537)	-
Contingency	100,000					-		-			100,000
Total Funding Uses	\$ 16,713,593	2,662,601	772,055	4,290,466	1,091,436	5,407,673	1,325,257	6,522,026	3,464,785	(10,875,537)	31,374,354
<u>Fund Balance</u>											
Estimated Beginning Fund Balance	5,009,952	835,851	515,141	-	73,574	922,426	1,016,296	985,669	4,141,565		13,500,473
(Appropriated) / Surplus Fund Balance	(684,586)	(329,213)	(74,205)	-	(73,574)	(154,304)	(824,257)	(252,040)	(2,376,035)	-	(4,768,215)
Estimated Ending Fund Balance	\$ 4,325,366	506,638	440,936	-	-	768,122	192,039	733,629	1,765,530		8,732,259

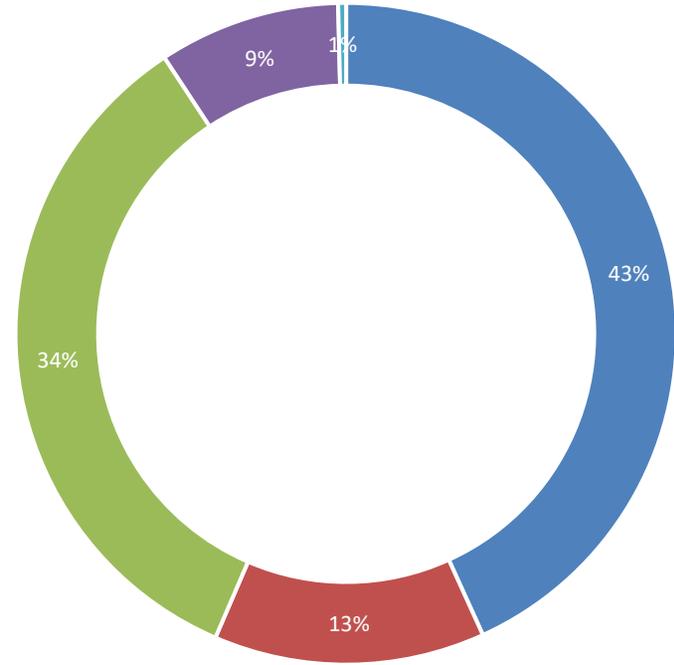
TOTAL 2022 BUDGET - ALL FUNDS

FUNDING SOURCES



- Property Taxes
- Water Charges
- Charges to Other Governments
- Other Revenues
- Non Property Tax
- State and Federal Aid
- Sewer Charges
- Appropriated Fund Balance

FUNDING USES



- Personnel (including Benefits)
- Capital
- Contingency
- Operating
- Debt Service

Staffing

Summary of Staffing by Department

		2021 Budget	2022 Budget	Personnel Change
<u>General Government-Admin</u>				
Legislative (1010)	Elected Officials	9.00	9.00	-
Executive (1230)	City Manager	1.00	1.00	-
	Assistant City Manager	1.00	-	(1.00)
	Recreation Supervisor (Full Time Split)	0.10	0.10	-
Treasurer (1325)	City Treasurer	1.00	1.00	-
	Principal Acct Clerk	-	1.00	1.00
	Sr Account Clerk	1.00	1.00	-
	Sr Account Clerk (1)- Part Time FTE	0.50	0.50	-
	Account Clerk	0.50	1.00	0.50
Assessor (1355)	Tax Clerk	1.00	1.00	-
City Clerk (1420)	City Clerk	1.00	1.00	-
Personnel (1430)	Payroll Clerk	1.00	1.00	-
Total General Government		17.10	17.60	0.50
<u>Code Enforcement / Planning</u>				
Code Enforcement (3620)	Code Enforcement Officers	2.00	2.00	-
	Office Specialist (Full Time Split)	0.50	0.50	-
Planning (8020)	Director of Planning	1.00	1.00	-
	Office Specialist (Full Time Split)	0.50	0.50	-
Total Code Enf / Planning		4.00	4.00	-
<u>Police Department</u>				
Police Protection (3120)	Police Chief	1.00	1.00	-
	Lieutenant	1.00	1.00	-
	Sergeants	6.00	6.00	-
	Police Officers	16.00	16.00	-
	Police Officer (3) - Part Time FTE	1.50	1.50	-
	Typist	2.00	2.00	-
	Cleaner - Part Time FTE	0.50	0.50	-
SRO (3123)	Youth Officer	1.00	1.00	-
	Youth Officer (1) - Part Time FTE	0.50	0.50	-
Traffic Safety (3310)	School Crossing Guards (5) Part Time FTE	1.20	1.20	-
Total Police Protection		30.70	30.70	-

Staffing

Summary of Staffing by Department

		2021 Budget	2022 Budget	Personnel Change
<u>Fire Department</u>				
Fire Rescue (3410)	Fire Chief	1.00	1.00	-
	Captains	4.00	4.00	-
	Firefighters-Full Time	10.00	11.00	1.00
	Firefighters-Part Time FTE	0.67	-	(0.67)
	Acct Clerk Typist-(1) Part Time FTE	0.50	0.50	-
Fire Prevention (3420)	Firefighter-Part Time FTE	0.08	0.08	-
Total Fire Protection		16.25	16.58	0.33
<u>Department of Public Works</u>				
Public Works Admin (1490)	Public Works Director	1.00	1.00	-
	Coordinator of Public Works (Full Time Split)	0.50	0.50	-
	Office Specialist	1.00	1.00	-
	Office Specialist	0.50	1.00	0.50
	Cleaner Part Time -Part Time FTE	0.50	0.50	-
	Building Mechanic	-	1.00	1.00
Municipal Building (1620)	Cleaner Part Time -Part Time FTE	0.50	0.50	-
Central Garage (1640)	Parts and Service Manager	1.00	1.00	-
	Equipment Mechanics	2.00	3.00	1.00
	Equipment Mechanic (Full Time Split)	0.50	0.50	-
Street Maintenance (5110)	Working Supervisor	1.00	1.00	-
	Senior Engineer (Full Time Split)	0.30	0.30	-
	MEO/LMEO	6.00	6.00	-
	Seasonal - FTE	0.88	0.88	-
Park Maintenance (7110)	Parks Maintenance Supervisor	1.00	1.00	-
	Park Equipment Mechanic	1.00	1.00	-
	Landscape Maintainer	1.00	1.00	-
	MEO/LMEO	2.00	2.00	-
	Park Maintenance Assistants	1.00	2.00	1.00
	Seasonal - FTE	3.81	3.81	-
Waste Collection (8160)	MEO/LMEO	2.00	2.00	-
	Seasonal - FTE	0.62	0.62	-
Recycle collection (8162)	MEO/LMEO	2.00	2.00	-
Street Cleaning (8170)	Equipment Mechanic (Full Time Split)	0.50	0.50	-
Total Department of Public Works		30.61	34.11	3.50

Staffing

Summary of Staffing by Department

		2021 Budget	2022 Budget	Personnel Change
<u>Recreation and Culture</u>				
Kershaw Park Beach (7180)	Recreation Supervisor (Full Time Split)	0.25	0.25	-
	Seasonal - FTE	3.11	3.11	-
Youth Programs (7310)	Recreation Supervisor (Full Time Split)	0.25	0.25	-
	Summer Day Camp (7320)	Recreation Supervisor (Full Time Split)	0.30	0.30
Kiddie Camp (7321)	Seasonal - FTE	2.32	2.32	-
	Recreation Supervisor (Full Time Split)	0.05	0.05	-
Adult Recreation (7620)	Seasonal - FTE	0.33	0.33	-
	Recreation Supervisor (Full Time Split)	0.05	0.05	-
Total Recreation		<u>6.66</u>	<u>6.66</u>	<u>-</u>
Total General Fund		<u>105.32</u>	<u>109.65</u>	<u>4.33</u>
Water Fund				
Water Treatment Plant (8320)	Chief WTP Operator	1.00	1.00	-
	Assistant WTP Supervisor	-	1.00	1.00
	WTP Operator	5.00	4.00	(1.00)
	Seasonal-FTE	0.10	0.10	-
Water Distribution (8340)	Coordinator of Public Works (Full Time Split)	0.30	0.30	-
	Supervisor	1.00	1.00	-
	PUMA/MEO	4.00	5.00	1.00
	PUMA (Full Time Split)	0.20	0.20	-
	Seasonal-FTE	0.15	0.15	-
Total Water Fund		<u>11.75</u>	<u>12.75</u>	<u>1.00</u>
Sewer Fund				
Sewer Collection (8120)	Coordinator of Public Works (Full Time Split)	0.20	0.20	-
	Senior Engineering Aide (Full Time Split)	0.70	0.70	-
	PUMA	1.00	1.00	-
	PUMA (Full Time Split)	0.80	0.80	-
Water Resource Recovery Facility	Chief Operator	1.00	1.00	-
	Assistant Chief Operator	1.00	1.00	-
	Lab Technical	0.50	-	(0.50)
	WRRF Operators/Main Mech/Laborers	4.00	5.00	1.00
	Seasonal FTE	0.28	0.28	-
Total Sewer Fund		<u>9.48</u>	<u>9.98</u>	<u>0.50</u>

Staffing

Summary of Staffing by Department

	2021 Budget	2022 Budget	Personnel Change
Total City of Canandaigua	126.55	132.38	5.83
Full time	98.00	104.00	6.00
Part time to full time	1.00	2.00	1.00
Part Time	15.95	14.78	(1.17)
Seasonal	11.60	11.60	-
Total City of Canandaigua	126.55	132.38	5.83

**CITY OF CANANDAIGUA
FEE SCHEDULE CHANGES**

FEE DESCRIPTION	CITY CODE	LAST CHANGED	PROPOSED FEE	CURRENT FEE	NOTES
<u>CLERK/TREASURER</u>					
Dog License	253-16	2011	\$20.00/ Neutered \$30.00/Unneutered	\$15.00/ Neutered \$23.00/Unneutered	
Dog License Late Fee		NEW	\$5.00	NEW	
<u>POLICE</u>					
Fingerprinting (Non-Resident)		NEW	\$25.00	NEW	
Fingerprinting (Resident)		NEW	\$0.00	NEW	
<u>FIRE DEPARTMENT</u>					
Open Burning and Pyrotechnics Permit	714-36	2020	\$100.00	\$75	
Seasonal Tent Inspection 180 Days Max		2020	\$250.00 per Year	Pending P&Z Approval	
Commercial Barbecue Inspections		2020	\$100.00	\$60.00	Included application fee and fire inspection fee
<u>PUBLIC WORKS</u>					
16-Gallon Recycle Box		1990	\$8.00		
Sewer OR Water Connection, Inspection Only		1985	\$150.00	From \$70	
Install Water Service from Water Main to Right-of-Way Line		2013	\$10 - plus time and material charges for required construction	\$65/foot.	Make Consistent with Sewer
Dumpster Farm Usage Fee		2011	\$30 per month per space-	Lease Agreements	
<u>PARKS & RECREATION</u>					
Neighborhood Parks					
Sports Fields (Week Days)		2013	\$25.00/day, paid in advance	\$25/wk, paid in advance	
Pavilions/Buildings - City Residents		2013	\$25 deposit, paid in advance	\$40, paid in advance	Deposit change only
Pavilions/Buildings - Non-Residents		2013	\$25 deposit, paid in advance	\$80, paid in advance	
Summer Day Camp - Youth Grades 1-8		2021	\$125/Week	\$100/week	
Summer Day Camp Family Rate - Youth Grades 1-8		2021	\$50 off per child after 2 children	Previously \$250	

TAX INFORMATION

REAL PROPERTY TAXES

City of Canandaigua Assessed Valuation: 2012- 2022

(Tax Base)		Assessed Value	Change	Tax Levy	Change	Exemption Removal	Strike Amount	Tax Rate	Change
Year									
Actual	2012	664,049,058	0.26%	4,410,811	5.55%	(9,733)	4,401,078	6.628	5.23%
Actual	2013	664,344,658	0.04%	4,477,073	1.50%	(8,501)	4,468,572	6.726	1.49%
Actual	2014	664,551,783	0.03%	4,544,229	1.50%	(6,720)	4,537,509	6.828	1.51%
Actual	2015	676,602,145	1.81%	4,646,474	2.25%	(6,654)	4,639,820	6.858	0.43%
Actual	2016	683,433,195	1.01%	4,755,321	2.34%	(6,630)	4,748,691	6.948	1.32%
Actual	2017	702,841,356	2.84%	4,955,321	4.21%	(7,936)	4,947,385	7.039	1.31%
Actual	2018	727,720,970	3.54%	5,048,800	1.89%	(6,760)	5,042,040	6.929	-1.57%
Actual	2019	734,688,417	0.96%	5,232,188	3.63%	(7,878)	5,224,310	7.111	2.63%
Actual	2020	725,072,119	-1.31%	5,414,136	3.48%	(10,630)	5,403,506	7.452	4.80%
Budget	2021	721,823,289	-0.45%	5,692,300	5.14%	(10,221)	5,682,079	7.872	5.63%
Budget	2022	802,753,380	11.21%	5,958,077	4.67%	(10,959)	5,947,118	7.408	-5.89%

Special Assessment

Parking Lot

BID-Special Assessment

	2019 Actual	2020 Budget	2021 Budget	2022 Budget
Parking Lot	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
BID-Special Assessment	36,466	36,466	36,466	36,466
	45,466	45,466	45,466	45,466

Pilot Payments

	2022	
	Assessed Value	Taxable
Thompson Building Associates		RENTS
Finger Lakes Railway Association	1,280,000	
NY Kitchen	-	-
LFN North Street LLC (Constellation)	4,860,000	FIXED
Ajay Glass	2,733,500	2,115,600
Pinnacle North	29,461,500	FIXED
Pinnacle North - Excess		
243 Gorham St. LLC	10,822,900	498,000
The Lake House	26,007,500	4,468,000
Hotel Canandaigua	20,151,500	4,150,000
	\$ 95,316,900	\$ 11,231,600

	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Thompson Building Associates	5,450	-	-	-
Finger Lakes Railway Association	1,592	1,644	1,693	1,800
NY Kitchen	9,586	16,880	26,298	-
LFN North Street LLC (Constellation)	14,857	17,444	20,718	20,718
Ajay Glass	11,303	11,846	12,548	15,673
Pinnacle North	29,160	30,490	32,254	32,254
Pinnacle North - Excess	43,068	26,661	60,761	-
243 Gorham St. LLC		3,711	3,931	3,689
The Lake House		-	35,273	33,101
Hotel Canandaigua		-	32,762	30,745
	\$ 115,016	\$ 108,676	\$ 226,238	\$ 137,980

Summary of Major Revenues Changes-PROPOSED BUDGET

	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		Notes
			\$	%	
General Fund					
Property Taxes	\$ 5,692,300	\$ 6,260,961	\$ 568,661	9.99%	Proposed tax levy increase
Payments in Lieu of Taxes	\$ 226,238	\$ 142,867	\$ (83,371)	-36.85%	NY Kitchen PILOT was terminated Pinnacle North excess not included
Sales Tax	\$ 4,529,493	\$ 4,985,146	\$ 455,653	10.06%	2021 budget conservative given uncertainty in economy, however it is currently running 18% over the actuals for 2020 and 87.5% of the 2021 budget through the third quarter.
Hotel Occupancy Tax	\$ 98,750	\$ 200,000	\$ 101,250	102.53%	Full year of new hotel
Utilities Tax	\$ 130,000	\$ 110,000	\$ (20,000)	-15.38%	Continue to see a decrease in this revenue line, however utility prices are expected to increase so we may not see the degradation as in previous years.
Fire Protection Services	\$ 638,203	\$ 688,203	\$ 50,000	7.83%	IMA with Town adding another firefighter
Building and Alteration Permits	\$ 60,000	\$ 76,500	\$ 16,500	27.50%	YMCA project and normal construction
Dog Licenses	\$ 16,000	\$ 21,840	\$ 5,840	36.50%	Proposed increase in fees
Fines and Forfeited Bail	\$ 100,000	\$ 60,000	\$ (40,000)	-40.00%	Projected decrease due to bail reform
State Aid - Revenue Sharing	\$ 895,443	\$ 1,119,304	\$ 223,861	25.00%	Full AIM restored in 2022 Budget
State Aid - Mortgage Tax	\$ 240,000	\$ 250,000	\$ 10,000	4.17%	Remains strong due to robust housing market
Water Fund					
Metered Water Sales	\$ 1,470,690	\$ 1,572,038	\$ 101,348	6.89%	Proposed 12.5% increase in water rate
Town Water Sales	\$ 2,028,590	\$ 2,196,473	\$ 167,883	8.28%	Proposed rate increase of 10.14%, however this will not be final until calculate actual 2021 results as well as actual 2021 consumption. Also estimated increase in overall consumption due to building projects in the Towns
Sewer Fund					
Metered Sales	\$ 1,562,183	\$ 1,577,685	\$ 15,502	0.99%	No proposed change in rate
Ontario County /O/M Share	\$ 569,254	\$ 647,320	\$ 78,066	13.71%	Estimated increase based on increase in expenditures

Summary of Major Expenditure Changes-PROPOSED BUDGET

	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		Notes
			\$	%	
General Fund					
Salaries & Wages (.1)	6,662,387	7,181,769	519,381	7.80%	Estimated wage increase of 3%, 4.3 increase in staffing
Equipment (.2)	103,645	115,140	11,495	11.09%	Departmental equipment
Materials & Supplies (.3)	550,150	757,038	206,888	37.61%	Increase in supply costs due to inflation
					Toter program for waste collection
Contractual Costs (.4)	2,318,503	2,542,767	224,264	9.67%	Proposed increase in BID and FLTV Proposed increase in Utilities, Liability Insurance Restored Fireworks
Employee Benefits -FICA (.8)	3,900,118	3,946,260	46,142	1.18%	Increase in staffing Offsetting decrease in retirement rates, workers comp and retiree insurance
Interfund Transfer	1,874,991	2,070,619	195,628	10.43%	Restored \$100,000 to capital reserve
Contingency	100,000	100,000	-	0.00%	No Change
Total General Fund	15,509,794	16,713,593	1,203,798	7.76%	
Water Fund					
Salaries & Wages (.1)	815,457	891,485	76,028	9.32%	Estimated wage increase, 1 increase in staffing
Equipment (.2)	53,200	26,000	(27,200)	-51.13%	
Materials & Supplies (.3)	255,635	297,420	41,785	16.35%	Increase in supply costs due to inflation
Contractual Costs (.4)	869,627	1,038,553	168,926	19.43%	Study for Potential Plant expansion and wholesale water rate. Concrete Spalling Repair
Employee Benefits -FICA (.8)	465,450	471,968	6,518	1.40%	
Debt Service	499,784	482,947	(16,837)	-3.37%	
Capital	1,238,780	1,387,500	148,720	12.01%	Offset by reserves
Interfund Transfers	790,000	790,000	-	0.00%	
Total Water Fund	4,987,933	5,385,873	397,940	7.98%	

Summary of Major Expenditure Changes-PROPOSED BUDGET

	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		Notes
			\$	%	
Sewer Fund					
Salaries & Wages (.1)	578,623	668,677	90,054	15.56%	Estimated wage increase, .5 increase in staffing. Step Increases and On-Call Pay
Equipment (.2)	17,835	19,463	1,628	9.13%	
Materials & Supplies (.3)	166,019	237,312	71,293	42.94%	Increase in supply costs due to inflation (chemicals)
Contractual Costs (.4)	848,740	907,514	58,774	6.92%	
Employee Benefits -FICA (.8)	311,079	291,893	(19,186)	-6.17%	
Debt Service	729,107	711,923	(17,185)	-2.36%	
Capital	2,956,000	3,051,169	95,169	3.22%	Offset by reserves
Interfund Transfers	562,275	562,275	-	0.00%	
Total Sewer Fund	6,169,679	6,450,226	280,547	4.55%	

GENERAL FUND

GENERAL FUND SUMMARY

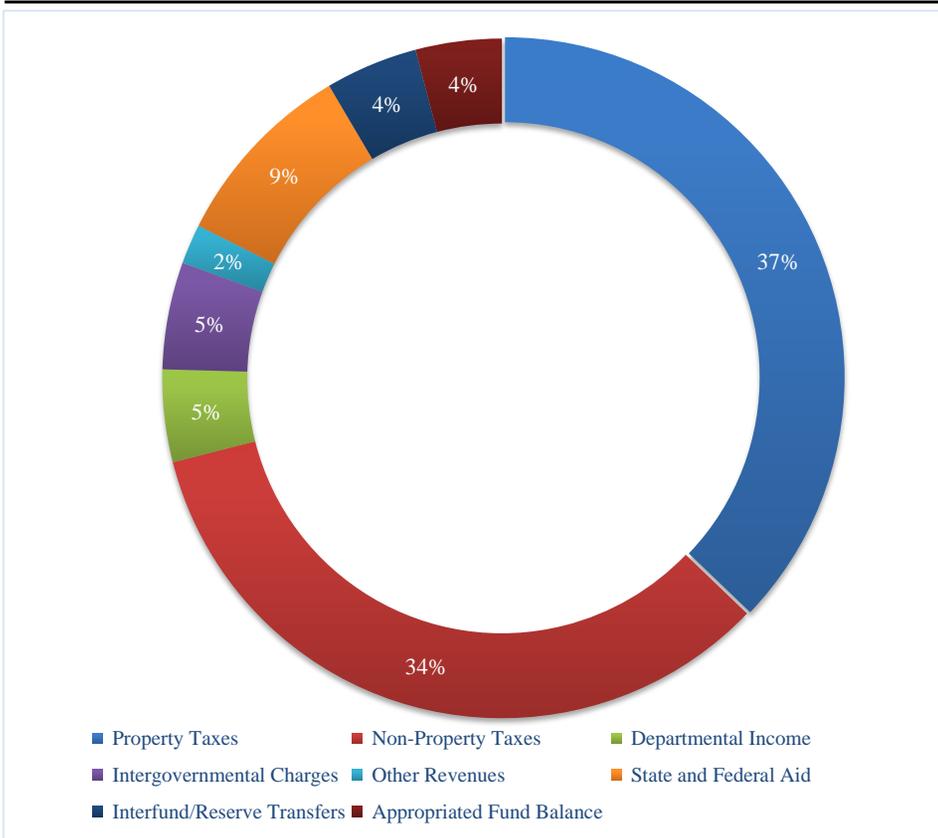
Summary of General Fund Revenue, Expenditures and Fund Balance

	2019	2020	2021	2021	2022	Increase (Decrease) 2022 to 2021 Budget	
	Actual	Actual	Budget	Projected	Budget	\$	%
REVENUES							
Property Taxes	\$ 5,464,396	\$ 5,606,253	\$ 6,044,004	\$ 6,012,766	\$ 6,221,523	\$ 177,519	2.94%
Non-Property Taxes	5,060,977	4,926,155	4,908,243	5,276,800	5,665,146	756,903	15.42%
Departmental Income	752,542	652,117	720,962	690,361	728,707	7,745	1.07%
Intergovernmental Charges	681,801	743,974	795,203	795,203	845,203	50,000	6.29%
Use of Money & Property	156,487	80,776	73,990	57,990	73,990	-	0.00%
Licenses and Permits	299,858	87,586	110,300	102,800	132,640	22,340	20.25%
Fines and Forfeitures	207,162	81,996	132,800	111,180	94,500	(38,300)	-28.84%
Sale of Prop. and Comp for Loss	9,989	5,920	-	47,992	-	-	
Miscellaneous Revenues	21,037	7,689	6,181	10,124	14,568	8,387	135.69%
State and Federal Aid	1,706,774	1,476,564	1,289,836	1,569,662	1,524,572	234,736	18.20%
Interfund/Reserve Transfers	659,557	674,724	678,528	678,528	728,158	49,630	7.31%
Total Revenues	15,020,582	14,343,753	14,760,047	15,353,406	16,029,007	1,268,960	8.60%
EXPENDITURES By Department							
General Administration	\$ 1,182,994	\$ 1,122,192	\$ 1,195,692	\$ 1,225,360	\$ 1,268,464	\$ 72,772	6.09%
Code Enforcement/Planning	367,675	278,787	286,438	282,903	294,735	8,297	2.90%
Police Department	2,688,930	2,676,086	2,974,515	2,870,543	3,131,656	157,141	5.28%
Fire Department	1,435,568	1,393,964	1,618,491	1,605,218	1,804,616	186,125	11.50%
Public Safety - Other	21,543	23,104	21,915	21,415	23,638	1,724	7.86%
Department of Public Works	2,982,157	2,668,527	3,059,993	2,952,600	3,568,811	508,818	16.63%
Economic Development	201,516	194,416	195,766	207,466	193,216	(2,550)	-1.30%
Recreation Programs	249,279	187,708	284,001	259,435	337,471	53,470	18.83%
Other Community Programs	77,737	18,320	58,233	43,603	73,510	15,277	26.23%
Employee Benefits	2,997,352	3,120,906	3,389,760	3,230,102	3,396,857	7,097	0.21%
Purchase of Electric Energy-Sola	414,719	448,174	450,000	450,000	450,000	-	0.00%
Interfund Transfer	2,219,286	2,267,519	1,874,991	1,874,991	2,070,619	195,628	10.43%
Contingency	-	-	100,000	18,210	100,000	-	0.00%
Total Expenditures	14,838,755	14,399,704	15,509,794	15,041,845	16,713,593	1,203,799	7.76%
Operating Excess (deficiency)	\$ 181,827	(55,951)	(749,747)	311,561	(684,586)	65,161	
FUND BALANCE							
Beginning Fund Balance	\$ 4,966,807	5,148,634	4,698,391	4,698,391	5,009,952		
Operating Surplus/(Loss)	181,827	(55,951)	(749,747)	311,561	(684,586)		
Non-Spendable-(Prepaid)		(380,924)	-	-	-		
Restricted -Move to Reserve Fund		(13,369)					
Unappropriated Fund Balance	\$ 5,148,634	4,698,391	3,948,644	5,009,952	4,325,365		
Fund Balance as % of Expenditures	34.7%	32.6%	25.5%	33.3%	25.9%		

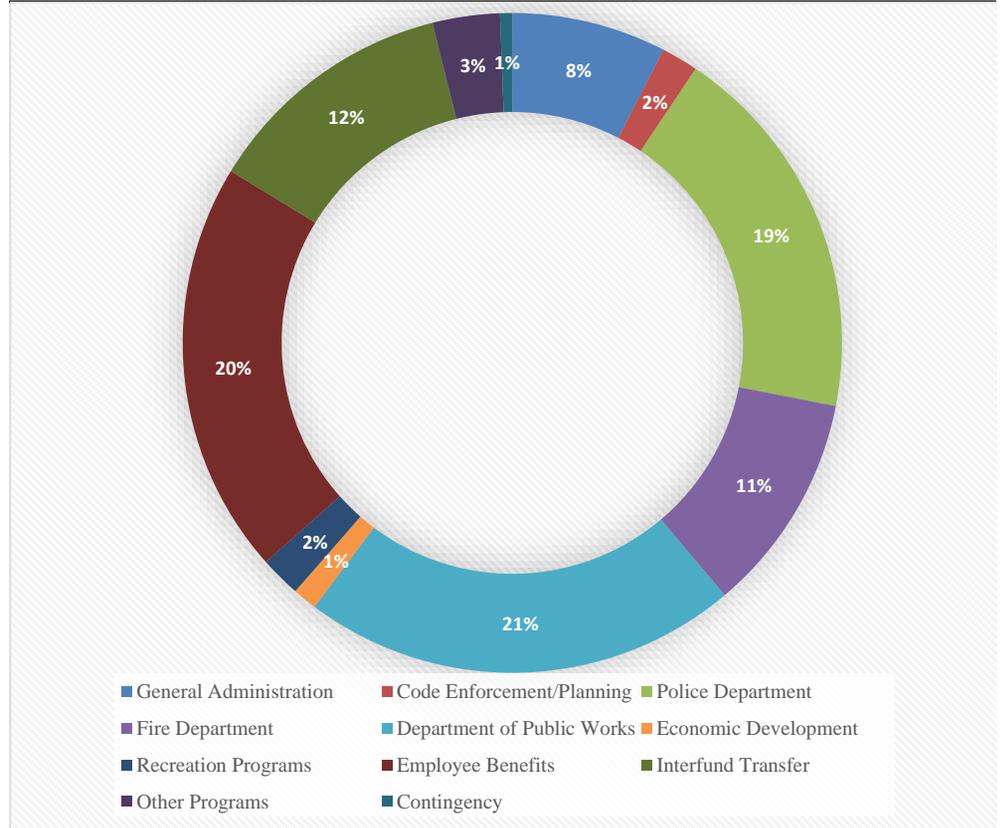
GENERAL FUND SUMMARY

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget	
					\$	%
<u>Property Taxes</u>						
Property Taxes	\$ 5,232,188	\$ 5,382,013	\$ 5,692,300	\$ 5,958,077	\$ 265,777	4.67%
Special Assessments	44,936	45,466	45,466	45,466	-	0.00%
Payments in Lieu of Taxes	115,016	108,676	226,238	137,980	(88,258)	-39.01%
Interest and Penalties on Taxes	72,257	70,098	80,000	80,000	-	0.00%
Total Property Tax Items	\$ 5,464,396	\$ 5,606,253	\$ 6,044,004	\$ 6,221,523	\$ 177,519	2.94%
<u>Non-Property Taxes</u>						
Sales Tax	\$ 4,747,758	\$ 4,617,454	\$ 4,529,493	\$ 5,185,146	\$ 655,653	14.48%
Hotel Occupancy Tax	4,114	41,933	98,750	200,000	101,250	102.53%
Utilities Tax	153,921	108,758	130,000	130,000	-	0.00%
Cable Franchise Tax	155,184	158,011	150,000	150,000	-	0.00%
Total Non-Property Tax Items	\$ 5,060,977	\$ 4,926,155	\$ 4,908,243	\$ 5,665,146	\$ 756,903	15.42%
<u>Departmental Fees</u>						
City Treasurer Fees	\$ 11,915	\$ 8,945	\$ 9,000	\$ 9,000	\$ -	0.00%
Tax Sale Expense Reimbursement	6,270	210	6,500	6,500	-	0.00%
City Clerk Fees	38,688	32,799	36,000	36,000	-	0.00%
Rental Housing Inspection Fees	13,385	10,855	20,000	15,000	(5,000)	-25.00%
Other Public Safety Income	31,321	11,618	12,000	12,000	-	0.00%
Police Department Fees	8,171	5,608	7,000	7,000	-	0.00%
Fire Inspection & Program Fees	12,495	20,590	17,500	17,500	-	0.00%
DPW Reimbursable Projects	-	-	-	-	-	-
Park Facility Fees	12,730	7,623	11,500	11,500	-	0.00%
Dog Park Fees	9,110	4,765	4,500	4,500	-	0.00%
Kershaw Park Fees	50,651	35,017	55,000	50,000	(5,000)	-9.09%

GENERAL FUND REVENUE

Summary of General Fund Revenues Detailed Schedule by Sources of Revenue

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget	
					\$	%
Recreation-Day Camp Fees	58,574	29,951	70,230	81,250	11,020	15.69%
Recreation-Kiddie Camp Fees	5,635	-	6,775	9,000	2,225	
Recreation-Youth Rec Programs	24,589	5,520	33,505	33,505	-	
Recreation-Adult Rec Programs	1,080	1,285	1,588	1,588	-	
Summer Brochure Fees	-	-	-	1,000	1,000	
Planning Commission/ZBA Fees	3,800	6,000	3,500	4,500	1,000	28.57%
Refuse Charges	93,238	92,163	91,364	91,364	-	0.00%
Late Payment Penalties - Refuse	2,478	2,498	-	2,500	2,500	NA
Sale of Electric Power - Solar	368,412	376,671	335,000	335,000	-	0.00%
Total Departmental Fees	\$ 752,542	\$ 652,117	\$ 720,962	\$ 728,707	\$ 7,745	1.07%
<u>Charges To Other Governments</u>						
Assessment Challenges	\$ 30,881	\$ 22,716	\$ 35,000	\$ 35,000	\$ -	0.00%
Police - SRO Program	83,350	94,683	102,000	102,000	-	0.00%
Police - STOP DWI	3,675	2,379	5,000	5,000	-	0.00%
Fire - Other Governments	4,198	993	-	-	-	
Fire Protection Services	538,203	613,203	638,203	688,203	50,000	7.83%
Transportation-Other Government	6,493	-	-	-	-	
Recreation-Other Government	15,000	10,000	15,000	15,000	-	
Total Charges to Other Governments	\$ 681,801	\$ 743,974	\$ 795,203	\$ 845,203	\$ 50,000	6.29%
<u>Use Of Money and Property</u>						
Interest Earnings	\$ 111,662	\$ 35,741	\$ 28,000	\$ 28,000	\$ -	0.00%
Rental of City Property	44,825	45,035	45,990	45,990	-	0.00%
Total Use of Money and Property	\$ 156,487	\$ 80,776	\$ 73,990	\$ 73,990	\$ -	0.00%

GENERAL FUND REVENUE

Summary of General Fund Revenues Detailed Schedule by Sources of Revenue

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		
					\$	%	
<u>Licenses and Permits</u>							
Games of Chance	\$ 90	\$ 45	\$ 300	\$ 300	\$ -	0.00%	
Other Licenses	7,745	7,345	9,000	9,000	-	0.00%	
Building and Alteration Permits	142,747	62,754	60,000	76,500	16,500	27.50%	
Building fees - Reimbursement	104,877	3,055	-	-	-		
Dog Licenses	14,952	13,685	16,000	21,840	5,840	36.50%	
Special Event Permits	29,447	703	25,000	25,000	-	0.00%	
Total Licenses and Permits	\$ 299,858	\$ 87,586	\$ 110,300	\$ 132,640	\$ 22,340	20.25%	
<u>Fines and Forfeitures</u>							
Parking Tickets	\$ 36,632	\$ 17,571	\$ 30,000	\$ 30,000	\$ -	0.00%	
Handicap Surcharge	30	30	300	-	(300)	-100.00%	
Fines and Forfeited Bail	149,502	61,355	100,000	60,000	(40,000)	-40.00%	
Crime Proceeds - Restitution	9,728	3,009	2,500	4,500	2,000	80.00%	
Crime Proceeds - Restricted	11,170	-	-	-	-	NA	
Forfeitures of Deposit	100	30	-	-	-	NA	
Total Fines and Forfeitures	\$ 207,162	\$ 81,996	\$ 132,800	\$ 94,500	\$ (38,300)	-28.84%	
<u>Sale of Property and Compensation For Loss</u>							
Workers Comp Reimbursement	\$ 9,489	\$ 5,920	\$ -	\$ -	\$ -	NA	
Other Compensation for Loss	500	-	-	-	-	NA	
Total Sale of Property and Compensation for Loss	\$ 9,989	\$ 5,920	\$ -	\$ -	\$ -	NA	
<u>Miscellaneous</u>							
Gifts & Donations-General Admin	\$ 763	\$ -	\$ -	\$ -	\$ -	NA	

GENERAL FUND REVENUE

Summary of General Fund Revenues Detailed Schedule by Sources of Revenue

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget	
					\$	%
Gifts & Donations-General Admin-DPW		-	-	3,500	3,500	
Gifts & Donations-Police Dept	-	-	-	-	-	NA
Gifts & Donations-Fire Dept	2,025	1,600	-	-	-	NA
Gifts & Donations-Economic Dev	2,500	-			-	
Gifts & Donations-Parks	350	2,890	-	-	-	NA
Gifts & Donations-Community	2,000	-	1,000	1,000	-	0.00%
Refunds - Prior Yr Expend	10,217	920	-	-	-	NA
Seized and Unclaimed	147	159	2,000	2,000	-	0.00%
Miscellaneous Income-Parks	-	322	-	-	-	NA
Unclassified Revenues	3,036	1,798	3,181	8,068	4,887	153.63%
Total Miscellaneous	\$ 21,037	\$ 7,689	\$ 6,181	\$ 14,568	\$ 8,387	135.69%

State Aid

State Aid - Revenue Sharing	\$ 1,119,304	\$ 1,063,339	\$ 895,443	\$ 1,119,304	\$ 223,861	25.00%
State Aid - Mortgage Tax	292,502	241,792	240,000	250,000	10,000	4.17%
State Aid - Court Facilities	16,267	15,106	12,500	12,500	-	0.00%
State Aid - Real Property Tax Admin.	-	-	1,000	-	(1,000)	-100.00%
State Aid - Other	2,585	2,796	3,500	3,500	-	0.00%
State Aid - Other Public Safety - Police	4,985	3,603	6,600	7,350	750	11.36%
State Aid - Other Public Safety - Fire	-	1,500	-	-	-	
State Aid - CHIPS	142,813	-	-	-	-	
State Aid - Arterial Maintenance	128,318	128,318	128,318	128,318	-	0.00%
State Aid-Other Transportation	-	16,746	-	-	-	
Total State Aid	\$ 1,706,774	\$ 1,473,200	\$ 1,287,361	\$ 1,520,972	\$ 233,611	18.15%

Federal Aid

GENERAL FUND REVENUE

Summary of General Fund Revenues Detailed Schedule by Sources of Revenue

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget	
					\$	%
Federal Aid - Crime Control	-	3,363	2,475	3,600	1,125	45.45%
Total Federal Aid	\$ -	\$ 3,363	\$ 2,475	\$ 3,600	\$ 1,125	45.45%
<u>Interfund Transfer/Revenue</u>						
Water/Sewer Interfund Revenue	\$ 369,557	\$ 384,724	\$ 388,528	\$ 438,158	\$ 49,630	12.77%
Interfund Transfers	290,000	290,000	290,000	290,000	-	0.00%
Total Interfund Transfers	\$ 659,557	\$ 674,724	\$ 678,528	\$ 728,158	\$ 49,630	7.31%
Total General Fund Revenues	\$ 15,020,582	\$ 14,343,753	\$ 14,760,047	\$ 16,029,007	\$ 1,268,960	8.60%

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		
					\$	%	
General Administration							
<u>Legislative - 1010</u>							
Salaries & Wages (.1)	\$ 50,656	\$ 51,669	\$ 51,669	\$ 53,219	\$ 1,550	3.00%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	188	-	-	-	-		
Contractual Costs (.4)	18,720	7,706	12,950	31,400	18,450	142.47%	
Employee Benefits -FICA (.8)	3,875	3,953	3,952	4,070	118	2.99%	
Total Operating Expenditures	\$ 73,438	\$ 63,328	\$ 68,571	\$ 88,689	\$ 20,118	29.34%	
<u>Municipal Executive - 1230</u>							
Salaries & Wages (.1)	\$ 170,158	\$ 176,921	\$ 180,033	\$ 128,272	\$ (51,761)	-28.75%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	544	700	600	600	-	0.00%	
Contractual Costs (.4)	21,076	9,630	15,680	11,779	(3,901)	-24.88%	
Employee Benefits -FICA (.8)	12,851	13,413	13,773	9,810	(3,963)	-28.77%	
Total Operating Expenditures	\$ 204,630	\$ 200,664	\$ 210,086	\$ 150,461	\$ (59,625)	-28.38%	
<u>Treasurer - 1325</u>							
Salaries & Wages (.1)	\$ 189,448	\$ 173,215	\$ 192,725	\$ 266,205	\$ 73,480	38.13%	
Equipment (.2)	-	834	-	-	-		
Materials & Supplies (.3)	2,077	2,864	3,750	3,750	-	0.00%	
Contractual Costs (.4)	7,797	5,947	9,045	9,045	-	0.00%	
Employee Benefits -FICA (.8)	13,884	12,692	14,604	20,360	5,756	39.41%	
Total Operating Expenditures	\$ 213,205	\$ 195,551	\$ 220,124	\$ 299,360	\$ 79,236	36.00%	
<u>Assessment - 1355</u>							
Salaries & Wages (.1)	\$ 47,735	\$ 48,766	\$ 49,404	\$ 52,105	\$ 2,701	5.47%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	1,122	1,094	7,250	1,600	(5,650)	-77.93%	
Contractual Costs (.4)	113,621	129,666	130,705	131,350	645	0.49%	
Employee Benefits -FICA (.8)	3,580	3,631	3,779	3,990	211	5.58%	
Total Operating Expenditures	\$ 166,058	\$ 183,157	\$ 191,138	\$ 189,045	\$ (2,093)	-1.09%	

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2019		2020		2021		2022		Increase (Decrease)	
	Actual		Actual		Budget		Budget		2022 to 2021 Budget	
									\$	%
<u>City Clerk - 1410</u>										
Salaries & Wages (.1)	\$ 47,820	\$	49,737	\$	51,796	\$	53,684	\$	1,888	3.64%
Equipment (.2)	320		-		-		-		-	
Materials & Supplies (.3)	2,077		2,142		2,600		2,600		-	0.00%
Contractual Costs (.4)	10,685		5,081		16,230		17,230		1,000	6.16%
Employee Benefits -FICA (.8)	3,430		3,583		4,000		4,110		110	2.75%
Total Operating Expenditures	\$ 64,331	\$	60,543	\$	74,626	\$	77,624	\$	2,998	4.02%
<u>Corporation Counsel - 1420</u>										
Salaries & Wages (.1)	\$ -	\$	-	\$	-	\$	-	\$	-	
Equipment (.2)	-		-		-		-		-	
Materials & Supplies (.3)	-		-		-		-		-	
Contractual Costs (.4)	115,225		100,636		106,000		112,500		6,500	6.13%
Employee Benefits -FICA (.8)	-		-		-		-		-	
Total Operating Expenditures	\$ 115,225	\$	100,636	\$	106,000	\$	112,500	\$	6,500	6.13%
<u>Personnel (1430)</u>										
Salaries & Wages (.1)	\$ 50,124	\$	51,027	\$	52,694	\$	54,612	\$	1,919	3.64%
Equipment (.2)	-		-		-		-		-	
Materials & Supplies (.3)	-		-		-		-		-	
Contractual Costs (.4)	3,941		5,080		11,800		11,800		-	0.00%
Employee Benefits -FICA (.8)	3,580		3,644		4,031		4,180		149	3.70%
Total Operating Expenditures	\$ 57,645	\$	59,751	\$	68,525	\$	70,592	\$	2,068	3.02%
<u>Other General Government Support (.4)</u>										
Audit	\$ 12,745	\$	12,344	\$	13,850	\$	16,950	\$	3,100	22.38%
Tax Sale Expense	6,366		420		6,000		6,000		-	0.00%
Board of Elections	8,000		8,000		10,000		10,000		-	0.00%
Legal Adv/Public Information	4,735		2,007		3,000		3,000		-	0.00%
Central Communications	16,762		17,187		16,680		16,680		-	0.00%
Central Printing and Mailing	26,618		26,220		28,808		28,808		-	0.00%
Insurance	125,092		128,981		134,575		152,578		18,003	13.38%
Judgement and Claims	50,128		24,057		-		-		-	
Taxes On City Property	35,028		35,158		36,209		38,675		2,466	6.81%
Miscellaneous Expenses	2,989		4,188		7,500		7,500		-	0.00%
Total Operating Expenditures	\$ 288,462	\$	258,562	\$	256,622	\$	280,191	\$	23,569	9.18%
Total General Administration	\$ 1,182,994	\$	1,122,192	\$	1,195,692	\$	1,268,464	\$	72,771	6.09%

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		
					\$	%	
Code Enforcement/Planning							
<u>Code Enforcement - 3620</u>							
Salaries & Wages (.1)	\$ 137,478	\$ 143,813	\$ 146,880	\$ 151,332	\$ 4,452	3.03%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	1,030	1,492	1,655	1,870	215	12.99%	
Contractual Costs (.4)	110,258	9,850	8,920	8,920	-	0.00%	
Employee Benefits -FICA (.8)	10,499	10,962	11,236	11,580	344	3.06%	
Total Operating Expenditures	\$ 259,265	\$ 166,116	\$ 168,691	\$ 173,702	\$ 5,011	2.97%	
<u>Planning and Development - 8020</u>							
Salaries & Wages (.1)	\$ 98,395	\$ 103,591	\$ 106,127	\$ 109,183	\$ 3,056	2.88%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	1,552	699	700	700	-	0.00%	
Contractual Costs (.4)	1,142	707	2,800	2,800	-	0.00%	
Employee Benefits -FICA (.8)	7,321	7,674	8,119	8,350	231	2.85%	
Total Operating Expenditures	\$ 108,411	\$ 112,672	\$ 117,746	\$ 121,033	\$ 3,287	2.79%	
Total Code Enforcement, Planning and Development	\$ 367,675	\$ 278,787	\$ 286,438	\$ 294,735	\$ 8,297	2.90%	

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2019		2020		2021		2022		Increase (Decrease)	
	Actual		Actual		Budget		Budget		2022 to 2021 Budget	
									\$	%
Police Department										
<u>Police Protection - 3120</u>										
Salaries & Wages (.1)	\$ 2,171,642	\$	2,154,038	\$	2,336,024	\$	2,432,896	\$	96,873	4.15%
Equipment (.2)	33,896		24,621		20,425		21,950		1,525	7.47%
Materials & Supplies (.3)	77,667		72,480		84,975		106,775		21,800	25.65%
Contractual Costs (.4)	123,252		122,362		192,598		206,171		13,573	7.05%
Employee Benefits -FICA (.8)	162,823		162,035		178,706		186,120		7,414	4.15%
Total Operating Expenditures	\$ 2,569,281	\$	2,535,536	\$	2,812,728	\$	2,953,913	\$	141,185	5.02%
<u>SRO - 3123</u>										
Salaries & Wages (.1)	\$ 76,957	\$	105,817	\$	111,609	\$	123,238	\$	11,629	10.42%
Equipment (.2)	-		-		1,000		1,000		-	0.00%
Materials & Supplies (.3)	-		-		695		695		-	0.00%
Contractual Costs (.4)	1,258		95		1,000		1,000		-	0.00%
Employee Benefits -FICA (.8)	5,827		7,923		8,538		9,430		892	10.45%
Total Operating Expenditures	\$ 84,043	\$	113,836	\$	122,842	\$	135,363	\$	12,521	10.19%
<u>School Crossing Guards - 3310</u>										
Salaries & Wages (.1)	\$ 32,824	\$	24,790	\$	35,063	\$	38,250	\$	3,188	9.09%
Equipment (.2)	272		-		400		400		-	0.00%
Materials & Supplies (.3)	-		27		800		800		-	0.00%
Contractual Costs (.4)	-		-		-		-		-	
Employee Benefits -FICA (.8)	2,511		1,897		2,683		2,930		247	9.21%
Total Operating Expenditures	\$ 35,606	\$	26,714	\$	38,946	\$	42,380	\$	3,435	8.82%
Total Police Department	\$ 2,688,930	\$	2,676,086	\$	2,974,515	\$	3,131,656	\$	157,141	5.28%

GENERAL FUND EXPENDITURES BY DEPARTMENT

					Increase (Decrease)		
	2019	2020	2021	2022	2022 to 2021 Budget		
	Actual	Actual	Budget	Budget	\$	%	
Fire Department							
<u>Fire Rescue - 3410</u>							
Salaries & Wages (.1)	\$ 1,146,710	\$ 1,109,896	\$ 1,260,547	\$ 1,414,690	\$ 154,143	12.23%	
Equipment (.2)	28,099	41,083	36,750	39,000	2,250	6.12%	
Materials & Supplies (.3)	34,292	37,515	43,160	50,560	7,400	17.15%	
Contractual Costs (.4)	117,365	96,930	149,930	160,195	10,265	6.85%	
Employee Benefits -FICA (.8)	85,968	83,506	96,432	108,220	11,788	12.22%	
Total Operating Expenditures	\$ 1,412,434	\$ 1,368,931	\$ 1,586,819	\$ 1,772,665	\$ 185,846	11.71%	
<u>Fire Inspection- 3420</u>							
Salaries & Wages (.1)	\$ 18,426	\$ 21,973	\$ 26,020	\$ 26,280	\$ 260	1.00%	
Equipment (.2)	844	-	1,000	1,000	-	0.00%	
Materials & Supplies (.3)	1,013	202	750	750	-	0.00%	
Contractual Costs (.4)	1,476	1,247	1,910	1,910	-	0.00%	
Employee Benefits -FICA (.8)	1,376	1,612	1,991	2,010	19.00	0.95%	
Total Operating Expenditures	\$ 23,134	\$ 25,034	\$ 31,671	\$ 31,950	\$ 279	0.88%	
Total Fire Department	\$ 1,435,568	\$ 1,393,964	\$ 1,618,491	\$ 1,804,616	\$ 186,125	11.50%	
Other Public Safety							
<u>Other Public Safety (.4)</u>							
Outside Agency- Animal Control-Dog Control	\$ 16,543	\$ 18,104	\$ 16,415	\$ 18,638	\$ 2,224	13.55%	
Outside Agency- Animal Control-Cat Control	5,000	5,000	5,000	5,000	-	0.00%	
Professional Services-Fire Department Study	-	-	-	-	-		
Handicap Parking Education	-	-	500	-	(500)	-100.00%	
Total Operating Expenditures	\$ 21,543	\$ 23,104	\$ 21,915	\$ 23,638	\$ 1,724	7.86%	

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		
					\$	%	
Department of Public Works							
<u>Public Works Administration - 1490</u>							
Salaries & Wages (.1)	\$ 242,736	\$ 224,917	\$ 252,972	\$ 285,195	\$ 32,222	12.74%	
Equipment (.2)	-	1,409	1,500	4,100	2,600	173.33%	
Materials & Supplies (.3)	25,235	15,773	21,365	32,927	11,562	54.12%	
Contractual Costs (.4)	65,933	102,243	80,765	91,405	10,640	13.17%	
Employee Benefits -FICA (.8)	18,062	16,853	19,352	21,820	2,468	12.75%	
Total Operating Expenditures	\$ 351,966	\$ 361,195	\$ 375,954	\$ 435,447	\$ 59,492	15.82%	
<u>Municipal Building - 1620</u>							
Salaries & Wages (.1)	\$ 15,042	\$ 14,793	\$ 16,869	\$ 17,487	\$ 618	3.66%	
Equipment (.2)	-	-	1,000	1,100	100	10.00%	
Materials & Supplies (.3)	2,508	896	4,000	4,450	450	11.25%	
Contractual Costs (.4)	26,583	31,979	43,450	48,260	4,810	11.07%	
Employee Benefits -FICA (.8)	1,151	1,131	1,290	1,340	50	3.88%	
Total Operating Expenditures	\$ 45,284	\$ 48,799	\$ 66,609	\$ 72,637	\$ 6,028	9.05%	
<u>Central Garage - 1640</u>							
Salaries & Wages (.1)	\$ 212,138	\$ 208,732	\$ 226,277	\$ 272,839	\$ 46,562	20.58%	
Equipment (.2)	14,034	6,290	9,375	10,275	900	9.60%	
Materials & Supplies (.3)	10,144	11,541	12,505	14,480	1,975	15.79%	
Contractual Costs (.4)	17,481	16,280	41,700	49,900	8,200	19.66%	
Employee Benefits -FICA (.8)	15,836	15,362	17,469	20,869	3,400	19.46%	
Total Operating Expenditures	\$ 269,633	\$ 258,205	\$ 307,326	\$ 368,363	\$ 61,037	19.86%	
<u>Street Maintenance - 5110</u>							
Salaries & Wages (.1)	\$ 495,084	\$ 467,939	\$ 508,159	\$ 538,437	\$ 30,277	5.96%	
Equipment (.2)	8,804	4,836	10,000	13,000	3,000	30.00%	
Materials & Supplies (.3)	89,963	107,646	93,460	124,055	30,595	32.74%	
Contractual Costs (.4)	283,083	135,115	180,900	262,900	82,000	45.33%	
Employee Benefits -FICA (.8)	36,950	34,599	38,874	41,190	2,316	5.96%	
Total Operating Expenditures	\$ 913,884	\$ 750,135	\$ 831,393	\$ 979,582	\$ 148,188	17.82%	

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2019		2020		2021		2022		Increase (Decrease)	
	Actual		Actual		Budget		Budget		2022 to 2021 Budget	
									\$	%
<u>Snow and Ice Control - 5142</u>										
Salaries & Wages (.1)	\$ 83,815	\$	52,370	\$	60,000	\$	65,000	\$	5,000	8.33%
Equipment (.2)	4,977		7,974		6,500		7,250		750	11.54%
Materials & Supplies (.3)	114,226		120,733		132,000		152,750		20,750	15.72%
Contractual Costs (.4)	26,540		25,524		16,500		29,500		13,000	78.79%
Employee Benefits -FICA (.8)	6,268		3,923		4,590		4,970		380	8.28%
Total Operating Expenditures	\$ 235,826	\$	210,524	\$	219,590	\$	259,470	\$	39,880	18.16%
<u>Street Lighting - 5182</u>										
Salaries & Wages (.1)	\$ -	\$	-	\$	-	\$	-	\$	-	
Equipment (.2)	-		1,619		-		-		-	
Materials & Supplies (.3)	8,053		15,047		15,000		45,000		30,000	200.00%
Contractual Costs (.4)	163,385		42,556		72,000		71,750		(250)	-0.35%
Projected Energy Savings	-		-		-		-		-	
Employee Benefits -FICA (.8)	-		-		-		-		-	
Total Operating Expenditures	\$ 171,438	\$	59,222	\$	87,000	\$	116,750	\$	29,750	34.20%
<u>Park Maintenance - 7110</u>										
Salaries & Wages (.1)	\$ 388,889	\$	393,283	\$	482,675	\$	531,766	\$	49,092	10.17%
Equipment (.2)	5,550		8,479		15,695		16,065		370	2.35%
Materials & Supplies (.3)	64,536		58,605		79,680		97,311		17,631	22.13%
Contractual Costs (.4)	43,857		28,340		51,120		55,940		4,820	9.43%
Employee Benefits -FICA (.8)	28,812		28,952		36,932		40,684		3,752	10.16%
Total Operating Expenditures	\$ 531,644	\$	517,659	\$	666,102	\$	741,766	\$	75,664	11.36%
<u>Waste Collection - 8160</u>										
Salaries & Wages (.1)	\$ 130,803	\$	112,573	\$	144,820	\$	151,175	\$	6,355	4.39%
Equipment (.2)	-		-		-		-		-	
Materials & Supplies (.3)	11,830		11,440		14,260		72,850		58,590	410.87%
Contractual Costs (.4)	131,076		151,466		153,800		161,026		7,226	4.70%
Employee Benefits -FICA (.8)	9,652		8,291		11,079		11,560		481	4.34%
Total Operating Expenditures	\$ 283,361	\$	283,770	\$	323,959	\$	396,611	\$	72,652	22.43%

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		
					\$	%	
<u>Recycling - 8162</u>							
Salaries & Wages (.1)	\$ 110,731	\$ 110,681	\$ 111,212	\$ 115,355	\$ 4,143	3.73%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	6,981	5,516	7,195	11,270	4,075	56.64%	
Contractual Costs (.4)	4,560	8,892	8,000	9,200	1,200	15.00%	
Employee Benefits -FICA (.8)	8,237	8,215	8,508	8,820	312	3.67%	
Total Operating Expenditures	\$ 130,509	\$ 133,303	\$ 134,915	\$ 144,645	\$ 9,730	7.21%	
<u>Street Cleaning - 8170</u>							
Salaries & Wages (.1)	\$ 30,646	\$ 30,568	\$ 30,605	\$ 31,396	\$ 791	2.58%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	3,474	4,508	4,200	8,245	4,045	96.31%	
Contractual Costs (.4)	12,217	8,296	10,000	11,500	1,500	15.00%	
Employee Benefits -FICA (.8)	2,276	2,344	2,341	2,400	59	2.52%	
Total Operating Expenditures	\$ 48,612	\$ 45,715	\$ 47,146	\$ 53,541	\$ 6,395	13.56%	
Total Department of Public Works	\$ 2,982,157	\$ 2,668,527	\$ 3,059,993	\$ 3,568,811	\$ 508,818	16.63%	

Economic Development

<u>Public Access - 6410</u>							
FLTV-Public Access	\$ 22,000	\$ 25,145	\$ 27,300	\$ 39,750	\$ 12,450	45.60%	
<u>Promotion of Industry-6420</u>							
Chamber of Commerce	\$ 8,550	\$ 805	\$ -	\$ -	\$ -		
BID	82,000	82,000	82,000	92,000	10,000	12.20%	
BID -Special Assessment	36,466	36,466	36,466	36,466	-	0.00%	
Economic Development	50,000	50,000	50,000	25,000	(25,000)	-50.00%	
Grant writing	2,500	-	-	-	-		
Total Operating Expenditures	\$ 179,516	\$ 169,271	\$ 168,466	\$ 153,466	\$ (15,000)	-8.90%	
Total Economic Development	\$ 201,516	\$ 194,416	\$ 195,766	\$ 193,216	\$ (2,550)	-1.30%	

GENERAL FUND EXPENDITURES BY DEPARTMENT

					Increase (Decrease)		
	2019	2020	2021	2022	2022 to 2021 Budget		
	Actual	Actual	Budget	Budget	\$	%	
Recreation Programs							
<u>Kershaw Beach - 7180</u>							
Salaries & Wages (.1)	\$ 87,287	\$ 83,328	\$ 99,626	\$ 117,231	\$ 17,604	17.67%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	5,987	4,038	9,400	9,400	-	0.00%	
Contractual Costs (.4)	5,526	4,039	4,992	5,185	193	3.87%	
Employee Benefits -FICA (.8)	6,655	6,333	7,621	8,970	1,349	17.70%	
Total Operating Expenditures	\$ 105,454	\$ 97,737	\$ 121,639	\$ 140,786	\$ 19,146	15.74%	
<u>Youth Programs - 7310</u>							
Salaries & Wages (.1)	\$ 8,946	\$ 10,247	\$ 10,429	\$ 12,000	\$ 1,571	15.06%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	-	-	350	350	-	0.00%	
Contractual Costs (.4)	17,306	3,743	27,500	26,150	(1,350)	-4.91%	
Employee Benefits -FICA (.8)	662	742	798	920	122	15.29%	
Total Operating Expenditures	\$ 26,913	\$ 14,731	\$ 39,077	\$ 39,420	\$ 343	0.88%	
<u>Summer Day Camp - 7320</u>							
Salaries & Wages (.1)	\$ 64,537	\$ 50,385	\$ 76,814	\$ 90,759	\$ 13,945	18.15%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	3,435	4,330	4,400	5,300	900	20.45%	
Contractual Costs (.4)	28,357	7,474	17,200	26,300	9,100	52.91%	
Employee Benefits -FICA (.8)	4,929	3,804	5,876	6,940	1,064	18.11%	
Total Operating Expenditures	\$ 101,258	\$ 65,993	\$ 104,290	\$ 129,299	\$ 25,009	23.98%	
<u>Kiddie Camp - 7321</u>							
Salaries & Wages (.1)	\$ 9,369	\$ 4,261	\$ 11,122	\$ 13,152	\$ 2,029	18.24%	
Equipment (.2)	-	-	-	-	-		
Materials & Supplies (.3)	1,148	-	1,700	1,950	250	14.71%	
Contractual Costs (.4)	1,566	-	275	2,775	2,500	909.09%	
Employee Benefits -FICA (.8)	706	318	851	1,010	159	18.68%	
Total Operating Expenditures	\$ 12,789	\$ 4,579	\$ 13,948	\$ 18,887	\$ 4,938	35.41%	

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2019		2020		2021		2022		Increase (Decrease)		
	Actual		Actual		Budget		Budget		2022 to 2021 Budget		
	\$		\$		\$		\$		\$	%	
<u>Adult Recreation - 7620</u>											
Salaries & Wages (.1)	\$	1,789	\$	2,154	\$	2,086	\$	2,400	\$	314	15.06%
Equipment (.2)		-		-		-		-		-	
Materials & Supplies (.3)		628		1,307		1,700		4,000		2,300	135.29%
Contractual Costs (.4)		316		1,051		1,100		2,500		1,400	127.27%
Employee Benefits -FICA (.8)		132		156		160		180		20	12.50%
Total Operating Expenditures	\$	2,865	\$	4,668	\$	5,046	\$	9,080	\$	4,034	79.95%
Total Recreations Programs	\$	249,279	\$	187,708	\$	284,001	\$	337,471	\$	53,470	18.83%

Other Community Programs

<u>Community Events - 7550</u>											
Salaries & Wages	\$	40,700	\$	140	\$	28,130	\$	33,610	\$	5,480	19.48%
Equipment		-		-		-		-		-	
Materials & Supplies		33		-		2,000		2,000		-	0.00%
Contractual Costs		15,779		-		7,160		17,160		10,000	139.66%
Employee Benefits -FICA		3,056		10		2,773		2,570		(203)	-7.32%
Total Operating Expenditures	\$	59,567	\$	150	\$	40,063	\$	55,340	\$	15,277	38.13%
<u>Museum - 7450</u>											
Outside Agency - Historical Society	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	-	0.00%
<u>Other Community Programs -7989</u>											
Outside Agency - Salvation Army	\$	8,170	\$	8,170	\$	8,170	\$	8,170	\$	-	0.00%
Total Other Community Programs	\$	77,737	\$	18,320	\$	58,233	\$	73,510	\$	15,277	38.13%

GENERAL FUND EXPENDITURES BY DEPARTMENT

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		
					\$	%	
Other General Fund Schedules							
<u>Employee Benefits</u>							
NYS General Retirement	\$ 348,979	\$ 352,834	\$ 379,309	\$ 294,812	\$ (84,497)	-22.28%	
Police & Fire Retirement	656,217	713,109	881,452	852,722	(28,730)	-3.26%	
Worker's Compensation	181,523	224,723	240,775	224,810	(15,965)	-6.63%	
Unemployment Insurance	4,787	7,622	10,000	5,000	(5,000)	-50.00%	
Medical & Dental Ins-Active	1,251,784	1,217,478	1,276,011	1,504,961	228,950	17.94%	
Medical & Dental Ins-Retiree	415,332	452,717	485,105	405,330	(79,775)	-16.44%	
Other Employee Benefits	69,034	56,914	64,108	66,022	1,914	2.99%	
Retirement Payouts	69,696	95,510	53,000	43,200	(9,800)	-18.49%	
Total Employee Benefits	\$ 2,997,352	\$ 3,120,906	\$ 3,389,760	\$ 3,396,857	\$ 7,097	0.21%	
<u>Purchase of Electric Energy-Solar</u>							
Purchase of Electric Energy-Solar	\$ 414,719	\$ 448,174	\$ 450,000	\$ 450,000	\$ -	0.00%	
<u>Interfund Transfers</u>							
Transfer to Debt Service - Energy Savings	\$ 119,286	\$ 167,519	\$ 46,991	\$ 170,619	\$ 123,628		
Transfer to Grant Fund	-	-	28,000	-	(28,000)		
Capital Reserve (Capital and Debt)	2,100,000	2,100,000	1,800,000	1,900,000	100,000	5.56%	
Total Interfund Transfers	\$ 2,219,286	\$ 2,267,519	\$ 1,874,991	\$ 2,070,619	\$ 195,628	10.43%	
<u>Contingency</u>							
Budget Contingency	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0.00%	
Total General Fund Expenditures	\$ 14,838,755	\$ 14,399,704	\$ 15,509,794	\$ 16,713,593	\$ 1,203,798	7.76%	

General Fund Reserves

GENERAL FUNDS RESERVE

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	
						2022 to 2021 Budget	
						\$	%
<u>Kershaw Reserve-101</u>							
Kershaw Park Fees	\$ 700	\$ 1,000	\$ 1,400	\$ -	\$ -	(1,400)	NA
Kershaw Concessions	2,205	1,288	1,500	1,288	1,288	(212)	-16.46%
Kershaw Park Fees	-	-	-	8,000	8,000	8,000	100.00%
Kershaw Concessions	1,160	323	100	100	100	-	-100.00%
Total Revenues	4,065	2,611	3,000	9,388	9,388	6,388	68.04%
Transfer To Capital Fund (150)	5,490	-	10,000	-	-	(10,000)	NA
Total Expenditures	5,490	-	10,000	-	-	(10,000)	NA
Operating Surplus/(Loss)	(1,425)	2,611	(7,000)	9,388	9,388		
Beginning Fund Balance	56,721	55,296	57,907	57,907	67,295		
Ending Fund balance	\$ 55,296	\$ 57,907	\$ 50,907	\$ 67,295	\$ 76,683		

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	
						2022 to 2021 Budget	
						\$	%
<u>Insurance Reserve - 102</u>							
Interest & Earnings	\$ 872	\$ 216	\$ -	\$ 30	\$ -	-	0.00%
Insurance Recoveries	56,125	10,194	-	57,257	-	-	0.00%
Total Revenues	56,997	10,410	-	57,287	-	-	0.00%
Judgements & Claims Expenses	637	-	-	-	-	-	NA
Property Loss Expenses	42,503	14,261	-	58,000	-	-	0.00%
Total Expenditures	43,140	14,261	-	58,000	-	-	0.00%
Operating Surplus/(Loss)	13,857	(3,851)	-	(713)	-		
Beginning Fund Balance	21,494	35,351	31,500	31,500	30,787		
Ending Fund balance	\$ 35,351	\$ 31,500	\$ 31,500	\$ 30,787	\$ 30,787		

GENERAL FUNDS RESERVE

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease) 2022 to 2021 Budget	
						\$	%
Capital Reserve - 103							
Other Public Safety Fire	\$ 7,000	\$ -	\$ -	\$ -	\$ -	-	NA
Donations-Parks	-	2,010	-	-	-	-	NA
Interest & Earnings	55,213	17,163	10,000	4,000	5,000	(5,000)	-125.00%
Sale Of Scrap Metal	13,666	32,160	-	-	-	-	NA
Sale Of Equipment	99,273	34,741	250,000	83,267	419,000	169,000	202.96%
Interfund Transfer - Other	2,100,000	2,100,000	1,800,000	1,800,000	1,900,000	100,000	5.56%
Total Revenues	2,275,151	2,186,074	2,060,000	1,887,267	2,324,000	264,000	13.99%
Transfer To Debt Service (130)	1,239,979	1,161,266	1,158,171	1,150,474	847,243	(310,928)	-27.03%
Transfer To Capital Fund (150)	781,878	1,297,172	2,018,000	2,152,979	1,815,358	(202,642)	-9.41%
Total Expenditures	2,021,858	2,458,439	3,176,171	3,303,453	2,662,601	(513,570)	-15.55%
Operating Surplus/(Loss)	253,294	(272,365)	(1,116,171)	(1,416,186)	(338,601)		
Dog Park Reserve	-	29,051					
Beginning Fund Balance	2,106,369	2,359,663	2,116,349	2,116,349	700,163		
Ending Fund balance	\$ 2,359,663	\$ 2,116,349	\$ 1,000,178	\$ 700,163	\$ 361,562		

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease) 2022 to 2021 Budget	
						\$	%
Police Reserve - 104							
Crime Proceeds-Restricted	\$ -	\$ -	\$ -	\$ 6,817	\$ -	-	0.00%
Crime Proceeds-Restricted-Federal	-	-	-	17,390	-	-	0.00%
Interest & Earnings	-	-	-	30	-	-	0.00%
Total Revenues	-	-	-	24,237	-		
Use of Funds-TBD							
Total Expenditures	-	-	-	-	-		
Operating Surplus/(Loss)	-	-	-	24,237	-		
Beginning Fund Balance			13,369	13,369	37,606		
Ending Fund balance			\$ 13,369	\$ 37,606	\$ 37,606		

Special Revenue Funds

Special Revenue Funds

	2019	2020	2021	2021	2022	Increase (Decrease)						
						Actual	Actual	Budget	Projected	Budget	2022 to 2021 Budget	
											\$	%
<u>Community Development-110</u>												
Community Development Income	\$ 25,749	\$ 35,816	\$ -	\$ 50,088	\$ 50,088	50,088	100.00%					
Home And Community-Other	50	-	-	-	-	-	NA					
Federal Aid - Hud Grant	149,889	100,000	-	-	-	-	NA					
Interest & Earnings	38	2,898	-	200	-	-	0.00%					
Total Revenues	175,727	138,714	-	50,288	50,088	50,088	99.60%					
Grants/Loans Owner Occupants	37,036	39,101	-	77,119	70,800	70,800	91.81%					
CDBG-Economic Development	235,846	134,000	-	-	-	-	NA					
CDBG-Ed Grant Administration	2,744	16,000	-	-	-	-	NA					
Total Expenditures	275,627	189,101	-	77,119	70,800	70,800	91.81%					
Operating Surplus/(Loss)	(99,900)	(50,386)	-	(26,831)	(20,712)							
Beginning Fund Balance	406,424	306,524	256,138	256,138	229,307							
Ending Fund balance-Restricted	\$ 306,524	\$ 256,138	\$ 256,138	\$ 229,307	\$ 208,595							

Special Revenue Funds

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	
						2022 to 2021 Budget	
						\$	%
Grant Funds-111							
2020 NYS Main St Grant Local Match	\$ -	\$ 2,500	\$ -	\$ 500	\$ -	-	0.00%
2020 New York Main St - Technical	1,500,000	-	-	20,000	-	-	0.00%
2021 New York Main Street Award	-	-	-	-	494,500	494,500	NA
2021 NYS CSC Grant	-	-	28,000	28,000	-	(28,000)	-100.00%
Interfund Transfer-Match	-	-	28,000	28,000	-	(28,000)	-100.00%
Total Revenues	1,500,000	2,500	56,000	76,500	494,500	438,500	573.20%
2020 New York Main St-Technical Grant	-	12,625	-	8,428	-	-	0.00%
2021 New York Main St - Renovation	1,500,000	-	-	-	400,000	400,000	NA
2021 New York Main St - Streetscape	-	-	-	-	60,000	60,000	NA
2021 New York Main St - Administration	-	-	-	34,500	-	-	0.00%
2021 NYS CSC Grant Expenditures	-	-	56,000	56,000	-	(56,000)	-100.00%
Total Expenditures	1,500,000	12,625	56,000	98,928	460,000	404,000	408.38%
Operating Surplus/(Loss)	-	(10,125)	-	(22,428)	34,500		
Beginning Fund Balance	-	-	(10,125)	(10,125)	(32,553)		
Ending Fund balance	\$ -	\$ (10,125)	\$ (10,125)	\$ (32,553)	\$ 1,947		

Special Revenue Funds

	2019	2020	2021	2021	2022	Increase (Decrease)		
						2022 to 2021 Budget		
						Actual	Actual	Budget
<u>Technology Fund - 120</u>								
Interest & Earnings	\$ 5,518	\$ 1,510	\$ 600	\$ 300	\$ 300	(300)	-100.00%	
Rental Of City Property	141,300	144,718	147,027	147,027	150,852	3,825	2.60%	
Other Unclassified Revenue	200	-	-	-	-	-		
Total Revenues	147,018	146,228	147,627	147,327	151,152	3,525	2.39%	
Dept Computers (2018 Software)	21,852	16,509	14,300	13,800	15,500	1,200	8.70%	
Software (Network In 2018)	2,480	2,794	3,840	3,840	2,640	(1,200)	-31.25%	
Departmental Supplies	-	322	500	1,000	3,000	2,500	250.00%	
Outside Services	-	4,000	30,000	20,000	48,000	18,000	90.00%	
Software And Systems Maint	78,418	57,800	50,020	50,020	70,590	20,570	41.12%	
Building Repair & Maint (2021)	848	1,772	-	-	-	-	NA	
Rental Of Equipment	-	-	-	-	-	-	NA	
Professional Fees	82,612	82,805	9,500	20,000	10,500	1,000	5.00%	
Contract Geneva-It	-	-	91,025	91,025	91,025	-	0.00%	
Total Expenditures	186,210	166,002	199,185	199,685	241,255	19,300	9.67%	
Operating Surplus/(Loss)	(39,192)	(19,774)	(51,558)	(52,358)	(90,103)			
Beginning Fund Balance	308,205	269,013	249,239	249,239	196,881			
Ending Fund balance	\$ 269,013	\$ 249,239	\$ 197,681	\$ 196,881	\$ 106,778			

Special Revenue Funds

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	
						2022 to 2021 Budget	
						\$	%
<u>Park Facility Fee-121</u>							
Park Facility Fee	\$ 3,000	\$ 9,000	\$ 2,000	\$ 27,000	\$ 2,000		
Interest & Earnings	778	257	100	100	100	-	0.00%
Total Revenues	3,778	9,257	2,100	27,100	2,100	-	0.00%
Transfer To Capital Fund (150)	-	-	-	-	-	-	NA
Total Expenditures	-	-	-	-	-	-	NA
Operating Surplus/(Loss)	3,778	9,257	2,100	27,100	2,100		
Beginning Fund Balance	38,471	42,249	51,506	51,506	78,606		
Ending Fund balance	\$ 42,249	\$ 51,506	\$ 53,606	\$ 78,606	\$ 80,706		

	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	Increase (Decrease)	
						2022 to 2021 Budget	
						\$	%
<u>Special Funds- 124</u>							
County Intermunicipal Agreemen	\$ -	\$ 12,000	\$ -	\$ -	\$ -	-	NA
Other - Community Choice Income				18,850	-	-	0.00%
Interest & Earnings	1,225	90	-	-	-	-	NA
Interfund Transfer-Grant	-	-	-	-	-	-	NA
Total Revenues	1,225	12,090	-	18,850	-	-	0.00%
Compost Bins	11,638	-	-	-	-	-	NA
Downtown Garbage/ Recycle Bins	-	6,895	-	-	-	-	NA
Waste Reduction Mailer Program	-	6,500	-	-	-	-	NA
Feasibility Study	15,087	3,313	-	5,000	-	-	0.00%
Return Of Funds - County	-	43,299	-	-	-	-	NA
Total Expenditures	26,725	60,007	-	5,000	-	-	0.00%
Operating Surplus/(Loss)	(25,499)	(47,916)	-	13,850	-		
Beginning Fund Balance	73,416	47,917	-	-	13,850		
Ending Fund balance	\$ 47,917	\$ -	\$ -	\$ 13,850	\$ 13,850		

Special Revenue Funds

						Increase (Decrease)	
	2019	2020	2021	2021	2022	2022 to 2021 Budget	
	Actual	Actual	Budget	Projected	Budget	\$	%
<u>Cemetery Fund - 401</u>							
Interest & Earnings	\$ 13	\$ 13	\$ 10	\$ 10	\$ 10	-	0.00%
Total Revenues	13	13	10	10	10	-	0.00%
Cemetery - West Avenue	-	-	-	-	-	-	NA
Contractual-Survey	-	-	-	3,800	-	-	0.00%
Social Security	-	-	-	-	-	-	NA
Transfer To Capital Fund (150)	-	-	-	-	-	-	NA
Total Expenditures	-	-	-	3,800	-	-	0.00%
Operating Surplus/(Loss)	13	13	10	(3,790)	10		
Beginning Fund Balance	32,804	32,817	32,830	32,840	29,050		
Ending Fund balance	\$ 32,817	\$ 32,830	\$ 32,840	\$ 29,050	\$ 29,060		

CAPITAL AND DEBT

GENERAL FUND SUMMARY

Summary of General Capital Expenditures

Governmental Capital Plan	2021			2021	2022
Capital Fund Summary (150)	Budget	Amendments	Final Budget	Projection	Capital Plan
Capital Expenditures					
Land Improvement	\$ 30,000	\$ -	\$ 30,000	\$ 212,545	\$ 65,000
Building	610,000	(13,291)	596,710	493,937	995,000
Rolling Stock	2,489,500	278,611	2,768,111	1,264,977	2,310,000
Rolling Stock-Other	134,000	33,052	167,052	135,418	121,800
Equipment	214,500	17,785	232,285	195,087	578,558
Infrastructure	200,108	333,475	533,583	87,478	220,108
Operating	20,000	5,000	25,000	213,767	-
Total Capital	\$ 3,698,108	\$ 654,632	\$ 4,352,740	\$ 2,603,209	\$ 4,290,466
Funding Resources:					
Capital Reserve (103)	\$ 2,018,000	\$ 321,157	\$ 2,339,157	\$ 2,152,979	\$ 1,815,358
Kershaw Reserve (101)	10,000	-	10,000	-	-
ARPA Funds	-	-	-	-	700,000
Grant Funds	-	-	-	-	105,000
Debt Financing	1,500,000	-	1,500,000	-	1,500,000
CHIPS	170,108	333,475	503,583	450,230	170,108
	\$ 3,698,108	\$ 654,632	\$ 4,352,740	\$ 2,603,209	\$ 4,290,466

GENERAL FUND SUMMARY
Detail of General Fund 2022 Capital Expenditures

FUNDING	DESCRIPTION		2022 BUDGET
ADMINISTRATION			
RESERVE	EQUIPMENT	(enc)TECH - TYLER TECHNOLOGY UPGRADE VERSION 10	\$ 27,558
RESERVE	BUILDING	(2022) CITY HALL ROOF	65,000
ARPA	BUILDING	(2022) HURLEY BUILDING -ROOFS	700,000
RESERVE	EQUIPMENT	(2022) HURLEY BUILDING GENERATOR	56,000
RESERVE	ROLLING STOCK	(2022) FORD F-150 DIRECTORS VEHICLE	10,000
GRANT	ROLLING STOCK	(2022) FORD F-150 DIRECTORS VEHICLE	35,000
RESERVE	ROLLING STOCK	(2022) CENTRAL GARAGE VEHICLE	65,000
CODE ENFORCEMENT			
GRANT	ROLLING STOCK	(2022) CEO VEHICLE	35,000
GRANT	ROLLING STOCK	(2022) CEO VEHICLE	35,000
POLICE DEPARTMENT			
RESERVE	ROLLING STOCK	(2022) POLICE DEPT - MARKED CAR	65,000
RESERVE	ROLLING STOCK	(2022) POLICE DEPT - MARKED CAR	65,000
RESERVE	ROLLING STOCK	(2022) POLICE DEPT - UNMARKED CAR	45,000
RESERVE	BUILDING	(2022) POLICE DEPT - POLICE STATION ROOF	100,000
RESERVE	BUILDING	(2022) POLICE DEPT- POLICE STATION ELEVATOR	90,000
FIRE DEPARTMENT			
DEBT	ROLLING STOCK	(2021) FIRE DEPT-ENGINE 281-LADDERW/TOWER	1,500,000
RESERVE	EQUIPMENT	(2022) FIRE DEPT-24 SCOTT AIR PACK CYLINGERS	375,000
RESERVE	BUILDING	(2022) FIRE DEPT-ROOF SKY LIGHTS & LIGHTING	40,000
RESERVE	EQUIPMENT	(2022) FIRE DEPT - BUILDING GENERATOR	120,000

GENERAL FUND SUMMARY
Detail of General Fund 2022 Capital Expenditures

FUNDING	DESCRIPTION	2022 BUDGET
TRANSPORTATION (STREETS)		
RESERVE	ROLLING STOCK (2022) STREETS- FORD F-150	40,000
RESERVE	ROLLING STOCK (2022) MACK DUMP TRUCK (G/W/S)	90,000
RESERVE	ROLLING STOCK-Other (2021/2022) STREETS OTHER RS-FLATBED TRAILOR	5,000
RESERVE	ROLLING STOCK-Other (2022) STREETS-JOHN DEERE LOADER (G/W/S)	73,400
RESERVE	ROLLING STOCK-Other (2022) STREETS-KUBOTA EXCAVATOR (G/W/S)	43,400
RESERVE	LAND IMPROVEMENT (2021/2022) STREETS - MAIN ST. CENTER MEDIANS	15,000
CHIPS	INFRASTRUCTURE (ANNUAL) CHIPS-STREET IMPROVEMENTS	170,108
RESERVE	INFRASTRUCTURE (2022) MULTIPLE STREET PROJECT-ENGINEERING	50,000
PARKS		
RESERVE	ROLLING STOCK (2022) PARKS-DUMP TRUCK	65,000
RESERVE	ROLLING STOCK (2022) PARKS-TRUCK	45,000
RESERVE	LAND IMPROVEMENT (2022) PARKS-BAKER PARK TENNIS COURTS	50,000
WASTE-RECYCLE-STREET CLEANING		
RESERVE	ROLLING STOCK (2022) LEAF VACUUM	215,000
		\$ 4,290,466
RESERVE		1,815,358
ARPA		700,000
GRANT		105,000
CHIPS		170,108
DEBT		1,500,000
		\$ 4,290,466
LAND IMPROVEMENT		65,000
BUILDING		995,000
ROLLING STOCK		2,310,000
ROLLING STOCK-Other		121,800
EQUIPMENT		578,558
INFRASTRUCTURE		220,108
		\$ 4,290,466

GENERAL FUND SUMMARY

Detail of General Fund 2021 Capital Expenditures

FUNDING	DESCRIPTION		2021 ADOPTED BUDGET	Budget Adjustments	CURRENT BUDGET	PROJECTION
RESERVE	EQUIPMENT	TECH - TYLER TECHNOLOGY UPGRADE VERSION 10	\$ -	\$ 27,558	\$ 27,558	\$ -
RESERVE	EQUIPMENT	TECH-2020 VIRTUAL SERVER	-	10,200	10,200	13,774
RESERVE	EQUIPMENT	(2022) HURLEY BUILDING GENERATOR	50,000	(43,266)	6,734	3,900
RESERVE	EQUIPMENT	(2021) HURLEY CENTRAL GARAGE EQUIPMENT	31,000	-	31,000	27,050
RESERVE	EQUIPMENT	(2020) HURLEY SITE FUEL TANKS	-	23,293	23,293	23,402
RESERVE	ROLLING STOCK	(2021) POLICE VEHICLE-MARKED	57,000	-	57,000	56,934
RESERVE	ROLLING STOCK	(2021) POLICE VEHICLE-MARKED	57,000	-	57,000	56,934
RESERVE	ROLLING STOCK	(2021) POLICE VEHICLE-UNMARKED	36,000	1,393	37,393	37,393
RESERVE	EQUIPMENT	(2021)POLICE- DASH CAMS FOR VEHICLES	18,500	-	18,500	18,500
RESERVE	ROLLING STOCK	(2021) FIRE DEPT-2021 FORD EXPLORER CHIEF'S VEH	65,000	-	65,000	64,257
DEBT	ROLLING STOCK	(2021) FIRE DEPT-ENGINE 281-LADDERW/TOWER	1,500,000	-	1,500,000	-
RESERVE	EQUIPMENT	(2021) FIRE DEPT 2021 GEAR LOCKERS WITH DOORS	15,000	-	15,000	8,560
RESERVE	EQUIPMENT	(2021) FIRE DEPT EQUIP- 2021 RADIOS	100,000	-	100,000	99,901
RESERVE	BUILDING	(2021) FIRE DEPT BUILDING IMPROVEMENTS	25,000	(1,393)	23,607	10,710
RESERVE	BUILDING	(2021) FIRE DEPT APPARATUS BAY FLOOR	520,000	(6,898)	513,103	463,227
RESERVE	ROLLING STOCK	(2021) STREETS REPLACE T13 10 WHEEL DUMP	-	259,975	259,975	259,974
RESERVE	ROLLING STOCK	(2021) STREETS-FORD F-250 W/PLOW	45,000	700	45,700	45,650
RESERVE	ROLLING STOCK	(2021)STREETS- REPLACE MACK 6 WHEEL DUMP	265,000	(30,000)	235,000	234,774
RESERVE	ROLLING STOCK	(2021) STREETS-REPLACE MACK 6 WHEEL DUMP	285,000	(26,000)	259,000	258,112
RESERVE	ROLLING STOCK	(2021) STREETS-BUCKET TRUCK-USED	-	82,264	82,264	82,263
RESERVE	ROLLING STOCK-OTHER	(2021) STREETS- EXCAVATOR (G/W/S)	-	63,333	63,333	63,202
RESERVE	ROLLING STOCK-OTHER	(2021) STREETS-JOHN DEERE LOADER (G/W/S)	92,000	(30,281)	61,719	53,896
RESERVE	ROLLING STOCK-OTHER	(2021) STREETS-OTHER RS-TOYOTA USED FORKLIFT	22,000	-	22,000	-
RESERVE	ROLLING STOCK-OTHER	(2021/2022) STREETS- OTHER RS-FLATBED TRAILOR	20,000	-	20,000	18,320
RESERVE	INFRASTRUCTURE	(2021) STREET LIGHTING	30,000	-	30,000	16,591
RESERVE	LAND IMPROVEMENT	(2021/2022) TRANS - MAIN ST. CENTER MEDIANS	30,000	-	30,000	21,969
CHIPS	INFRASTRUCTURE	(ANNUAL) CHIPS-STREET IMPROVEMENTS	170,108	333,475	503,583	70,887
CHIPS	LAND IMPROVEMENT	(2021) SIDEWALKS				190,576
CHIPS	OPERATING	(2021) OIL AND STONE				188,767
RESERVE	ROLLING STOCK	(2021)PARKS- FORD F-350 CREW CAB	45,000	1,600	46,600	46,563

GENERAL FUND SUMMARY

Detail of General Fund 2021 Capital Expenditures

FUNDING	DESCRIPTION	2021 ADOPTED BUDGET	Budget Adjustments	CURRENT BUDGET	PROJECTION
RESERVE	ROLLING STOCK (2021) PARKS- FORD F-250 4X4	45,000	1,300	46,300	46,244
RESERVE	ROLLING STOCK (2021) PARKS- FORD F-450 DUMP	89,500	(17,443)	72,057	71,057
RESERVE	ROLLING STOCK (2020) PARKS- CHEVY BUCKET TRUCK	-	4,822	4,822	4,822
RESERVE	OPERATING (2021) PARKS BUILDING ASSESSMENTS	20,000	5,000	25,000	25,000
RESERVE	BUILDING (2021) PARK- DOG PARK	20,000	-	20,000	20,000
RESERVE	BUILDING (2021) PARK-KERSHAW - WEST BATHROOM	35,000	(5,000)	30,000	-
KERSHAW RESERVE	BUILDING (2021) PARK KERSHAW- BATHHOUSE GREASE TRAP	10,000	-	10,000	-
		\$ 3,698,108	\$ 654,632	\$ 4,352,740	\$ 2,603,209
RESERVE		2,018,000	321,157	2,339,157	2,152,979
KERSHAW RESERVE		10,000	-	10,000	-
CHIPS		170,108	333,475	503,583	450,230
DEBT		1,500,000	-	1,500,000	-
		\$ 3,698,108	\$ 654,632	\$ 4,352,740	\$ 2,603,209
LAND IMPROVEMENT		30,000	-	30,000	212,545
BUILDING		610,000	(13,291)	596,710	493,937
ROLLING STOCK		2,489,500	278,611	2,768,111	1,264,977
ROLLING STOCK-OTHER		134,000	33,052	167,052	135,418
EQUIPMENT		214,500	17,785	232,285	195,087
INFRASTRUCTURE		200,108	333,475	533,583	87,478
OPERATING		20,000	5,000	25,000	213,767
		\$ 3,698,108	\$ 654,632	\$ 4,352,740	\$ 2,603,209

GENERAL FUND SUMMARY

Summary of General Fund Debt Payments

Debt Service	2021 Adopted Budget	Budget Amendments	2021 Current Budget	2021 Projection	2022 Budget
Debt Service Fund (130)					
Bond Payments					
Bond Principal Payment	\$ 1,163,600		\$ 1,163,600	\$ 1,153,600	\$ 844,000
Bond Interest Payment	273,315		273,315	275,883	245,436
Bond Administration	2,000		2,000	2,000	2,000
	1,438,915	-	1,438,915	1,431,483	1,091,436
Funding Resources:					
Capital Reserve (103)	1,158,171		1,158,171	1,151,024	847,243
Proceeds from Refunding	-		-	13,292	-
Energy Performance Bond	46,991		46,991	46,991	170,619
Interest Earnings	-		-	300	
	1,205,162	-	1,205,162	1,211,607	1,017,862
Budget Surplus (Deficit)	(233,753)		(233,753)	(219,876)	(73,574)
Beginning Fund Balance	274,403		274,403	293,450	73,574
Ending Fund Balance	\$ 40,650		\$ 40,650	\$ 73,574	\$ -

WATER FUND

WATER FUND

Summary of Water Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Projections	2022 Budget	Increase (Decrease)	
						2022 to 2021 Budget \$	%
WATER FUND REVENUES							
Water Charges	\$ 3,395,692	\$ 3,422,393	\$ 3,537,280	\$ 3,255,383	\$ 3,816,511	\$ 279,231	7.89%
Use of Money & Property	30,523	14,542	16,600	10,600	10,600	(6,000)	-36.14%
Other Revenue	10,699	248	2,200	2,200	1,000	(1,200)	-54.55%
REVENUES	\$ 3,436,913	\$ 3,437,183	\$ 3,556,080	\$ 3,268,183	\$ 3,828,111	\$ 272,031	7.65%
WATER FUND EXPENDITURES							
Water Treatment	\$ 889,645	\$ 861,831	\$ 1,005,596	\$ 1,003,973	\$ 1,152,750	\$ 147,153	14.63%
Water Distribution	546,798	536,291	603,249	598,998	687,746	84,497	14.01%
Other Expenditures	423,520	435,199	447,456	440,519	481,152	33,696	7.53%
Employee Benefits	346,205	360,341	403,067	397,649	403,778	711	0.18%
Debt Service	507,317	509,765	499,784	473,421	482,947	(16,837)	-3.37%
Cash Capital	19,767	31,954	25,000	25,000	25,000	-	0.00%
Interfund Transfers	690,000	790,000	790,000	790,000	790,000	-	0.00%
EXPENDITURES	\$ 3,423,251	\$ 3,525,381	\$ 3,774,153	\$ 3,729,560	\$ 4,023,373	\$ 249,220	6.60%
CAPITAL AND DEBT							
Capital Expenditures	\$ (468,848)	\$ (571,774)	\$ (1,213,780)	\$ (947,622)	\$ (1,384,300)	\$ (170,520)	14.05%
State Grant	-	-	423,000	423,000	-	(423,000)	-100.00%
Federal ARPA Funds	-	-	-	-	100,000	100,000	#DIV/0!
Transfers from Reserves-Capital	468,848	571,775	790,780	524,622	1,284,300	493,520	62.41%
Transfers from Reserves-Debt	-	-	58,000	58,000	40,957	(17,043)	-29.38%
NET Capital and Debt	\$ -	\$ -	\$ 58,000	\$ 58,000	\$ 40,957	\$ (17,043)	-29.38%
WATER FUND SURPLUS (LOSS)	\$ 13,662	\$ (88,198)	\$ (160,073)	\$ (403,377)	\$ (154,304)	\$ 5,768	-3.60%
FUND BALANCE-Operating							
Beginning Fund Balance-Operating	\$ 1,539,117	\$ 1,552,779	\$ 1,366,760	\$ 1,366,760	\$ 922,426		
Operating Surplus/(Loss)	13,662	(88,198)	(160,073)	(403,377)	(154,304)		
Debt Service Fund		(97,821)		(40,957)			
Ending Fund Balance	\$ 1,552,779	\$ 1,366,760	\$ 1,206,687	\$ 922,426	\$ 768,122		
Fund Balance as % of Expenditures	45.4%	38.8%	32.0%	24.7%	19.1%		
FUND BALANCE- Pension and OPEB							
Beginning Fund Balance-	\$ (1,082,869)	\$ (1,126,531)	\$ (1,242,002)	\$ (1,242,002)	\$ (1,242,002)		
Adjustments	(43,662)	(115,471)					
Ending Fund Balance	(1,126,531)	(1,242,002)	(1,242,002)	(1,242,002)	(1,242,002)		
Ending F/S Full Accrual Fund Balance	\$ 426,248	\$ 124,758	\$ (35,315)	\$ (319,576)	\$ (473,880)		

WATER FUND

Summary of Water Fund Revenues

	2019 Actual	2020 Actual	Adopted 2021 Budget	2022 Budget	Increase (Decrease)	
					2022 to 2021 Budget	
					\$	%
WATER CHARGES						
Metered Water Sales	\$ 1,448,151	\$ 1,341,325	\$ 1,470,690	\$ 1,572,038	\$ 101,348	6.89%
Town Water Sales	1,898,020	2,016,837	2,028,590	2,196,473	167,883	8.28%
Water Service Charges	18,468	23,558	7,000	15,000	8,000	114.29%
On Line Payment Charges	2,555	3,298	1,000	3,000	2,000	
Late Payment Penalties	28,497	28,080	30,000	30,000	-	0.00%
Other Governments		9,296			-	
Lab Fees	-	-	-	-		
Total Water Charges	\$ 3,395,692	\$ 3,422,393	\$ 3,537,280	\$ 3,816,511	\$ 279,231	7.89%
USE OF MONEY AND PROPERTY						
Interest Earnings	\$ 20,923	\$ 4,942	\$ 7,000	\$ 1,000	\$ (6,000)	-85.71%
Rental of City Property	9,600	9,600	9,600	9,600	-	0.00%
Total Use of Money and Property	\$ 30,523	\$ 14,542	\$ 16,600	\$ 10,600	\$ (6,000)	-36.14%
OTHER REVENUES						
Workers Comp Reimbursement	\$ 522	\$ -	\$ -	\$ -	\$ -	
Unclassified Revenues	2,677	248	2,200	1,000	(1,200)	-54.55%
Interfund Revenue-Street Lighting	7,500	-	-	-	-	NA
State DOH Grant	-	-	423,000	-	(423,000)	
ARPA Funds	-	-	-	100,000	100,000	
Total Other Revenues	\$ 10,699	\$ 248	\$ 425,200	\$ 101,000	\$ (324,200)	-76.25%
TRANSFERS FROM RESERVES						
Transfer from Reserves	\$ 468,849	\$ 571,775	\$ 790,780	\$ 1,284,300	\$ 493,520	NA
Transfer from Debt Service	-	-	58,000	40,957	(17,043)	
Total Transfers from Reserves	\$ 468,849	\$ 571,775	\$ 848,780	\$ 1,325,257	\$ 476,477	56.14%
TOTAL REVENUES	\$ 3,905,762	\$ 4,008,958	\$ 4,827,860	\$ 5,253,368	\$ 425,508	8.81%

WATER FUND EXPENDITURES

Water Fund Expenditures

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease)	
					2022 to 2021 Budget	
					\$	%
<u>Water Treatment Plant - 8320</u>						
Salaries & Wages (.1)	\$ 405,424	\$ 395,639	\$ 406,283	\$ 422,284	\$ 16,000	3.94%
Equipment (.2)	5,210	10,750	45,700	17,750	(27,950)	-61.16%
Materials & Supplies (.3)	138,912	122,203	145,805	170,540	24,735	16.96%
Contractual Costs (.4)	310,029	303,760	376,727	509,876	133,149	35.34%
Employee Benefits -FICA (.8)	30,071	29,479	31,081	32,300	1,219	3.92%
Total Operating Expenditures	\$ 889,645	\$ 861,831	\$ 1,005,596	\$ 1,152,750	\$ 147,153	14.63%
<u>Water Distribution - 8340</u>						
Salaries & Wages (.1)	\$ 374,106	\$ 395,611	\$ 409,173	\$ 469,201	\$ 60,028	14.67%
Equipment (.2)	3,600	3,006	7,500	8,250	750	10.00%
Materials & Supplies (.3)	111,585	76,092	109,830	126,880	17,050	15.52%
Contractual Costs (.4)	29,734	32,379	45,444	47,525	2,081	4.58%
Employee Benefits -FICA (.8)	27,773	29,202	31,302	35,890	4,588	14.66%
Total Operating Expenditures	\$ 546,798	\$ 536,291	\$ 603,249	\$ 687,746	\$ 84,497	14.01%
<u>Other Expenditures (.4)</u>						
Audit	\$ 3,500	\$ 3,841	\$ 3,500	\$ 4,430	\$ 930	26.57%
Credit Card Fees	1,782	2,304	1,500	1,500	-	
Centralized Printing and Mailing	5,043	4,770	4,800	4,800	-	0.00%
Insurance	31,553	32,433	33,092	36,636	3,544	10.71%
Taxes On City Property	177,642	179,509	184,374	186,299	1,925	1.04%
General Fund Overhead Payment	203,256	211,598	213,690	240,987	27,297	12.77%
Miscellaneous Expenses	744	744	6,500	6,500	-	0.00%
Total Other Expenses	\$ 423,520	\$ 435,199	\$ 447,456	\$ 481,152	\$ 33,696	7.53%

Water Fund Expenditures

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease)	
					2022 to 2021 Budget	
					\$	%
<u>Employee Benefits (.8)</u>						
NYS General Retirement	\$ 107,784	\$ 101,271	\$ 114,067	\$ 91,059	\$ (23,008)	-20.17%
Worker's Compensation	22,750	27,541	29,185	36,345	7,160	24.53%
Medical & Dental Ins - Active	202,052	196,325	197,559	220,235	22,676	11.48%
Medical & Dental Ins - Retiree	2,330	19,168	43,867	40,950	(2,917)	-6.65%
Other Employee Benefits	2,968	4,255	4,189	5,189	1,000	23.87%
Retirement Payouts	8,321	11,780	14,200	10,000	(4,200)	-29.58%
Total Employee Benefits	\$ 346,205	\$ 360,341	\$ 403,067	\$ 403,778	\$ 711	0.18%
<u>Debt Service</u>						
Serial Bond - Principal (.6)	\$ 356,400	\$ 379,000	\$ 354,400	\$ 369,000	\$ 14,600	4.12%
Serial Bond - Interest (.7)	150,356	129,917	144,384	112,947	(31,437)	-21.77%
Administrative Costs (.4)	561	849	1,000	1,000	-	0.00%
Total Debt Service	\$ 507,317	\$ 509,765	\$ 499,784	\$ 482,947	\$ (16,837)	-3.37%
<u>Capital Purchases</u>						
Cash Capital	\$ 19,767	\$ 31,954	\$ 25,000	\$ 25,000	\$ -	
Funded By Reserve	468,848	571,774	1,213,780	1,384,300	170,520	14.05%
Total Capital	\$ 488,615	\$ 603,729	\$ 1,238,780	\$ 1,409,300	\$ 170,520	14.05%
<u>Interfund Transfer</u>						
Return on Investment	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ -	0.00%
Transfer to Reserves	400,000	500,000	500,000	500,000	-	0.00%
Total Interfund Transfers	\$ 690,000	\$ 790,000	\$ 790,000	\$ 790,000	\$ -	0.00%
<u>Total Water Fund Expenditures</u>	\$ 3,892,099	\$ 4,097,156	\$ 4,987,933	\$ 5,407,673	\$ 419,740	8.42%

WATER FUND

Summary of Water Fund Reserves

Water Fund Capital	2021			2021	2022
Summary	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
Capital Expenditures:					
Water Treatment Plant	\$ 811,280	\$ 41,701	\$ 852,981	\$ 696,737	\$ 900,000
Water Distribution	402,500	2,256	404,756	250,885	484,300
Total Water Fund Capital	\$ 1,213,780	\$ 43,957	\$ 1,257,737	\$ 947,622	\$ 1,384,300
Funding Sources:					
Treatment Plant Reserve (203)	388,280	41,701	429,981	273,737	800,000
Distribution Reserve (201)	402,500	2,256	404,756	250,885	484,300
WIIA Grant for Redundant Tank Feed	423,000	-	423,000	423,000	-
Federal ARPA Funds (200)					100,000
Bond Proceeds					-
	\$ 1,213,780	\$ 43,957	\$ 1,257,737	\$ 947,622	\$ 1,384,300

WATER FUND

Summary of Water Fund Reserves

Water Treatment Plant (203)					
Capital Expenditures:					
Transfer to Water Fund (200)	\$ 388,280	\$ 41,701	\$ 429,981	\$ 273,737	\$ 800,000
Funding Sources:					
Interest Earnings	500		500	800	500
Interfund Transfer From Water Fund	350,000		350,000	350,000	350,000
	\$ 350,500	\$ -	\$ 350,500	\$ 350,800	\$ 350,500
Budget Surplus (Deficit)	(37,780)	(41,701)	(79,481)	77,063	(449,500)
Beginning fund balance	429,669		429,669	429,669	506,732
Ending fund balance	\$ 391,889	\$ (41,701)	\$ 350,188	\$ 506,732	\$ 57,232
Water Distribution (201)					
Capital Expenditures:					
Transfer to Water Fund (200)	\$ 402,500	\$ 2,256	\$ 404,756	\$ 250,885	\$ 484,300
Funding Sources:					
Interest Earnings	2,000		200	800	500
Interfund Transfer From Water Fund	150,000		150,000	150,000	150,000
	\$ 152,000	\$ -	\$ 150,200	\$ 150,800	\$ 150,500
Budget Surplus (Deficit)	(250,500)	(2,256)	(254,556)	(100,085)	(333,800)
Beginning fund balance	609,649		609,649	609,649	509,564
Ending fund balance	\$ 359,149	\$ (2,256)	\$ 355,093	\$ 509,564	\$ 175,764

WATER FUND

Summary Capital Expenditures

	Adopted Budget	Budget Amendments	Current Budget	Projected Budget	2022 Budget
Water Treatment Plant (203)					
203 WTP LAND IMPROVEMENT-ROADWAY	75,000.00	(7,500.00)	67,500.00	5,772.00	60,000.00
203 WTP VEHICLES	-	-	-	-	50,000.00
203 WTP PARCO W/PLC SERVICE	55,000.00	-	55,000.00	55,000.00	-
203 WTP UPGRADE TO DECANT PANEL	20,000.00	-	20,000.00	-	20,000.00
200 WTP NEW SETTLING TUBES (ARPA)	-	-	-	-	100,000.00
203 WTP BACKWASH TANK	-	-	-	-	50,000.00
203 WTP CHAIN & SPROCKET SLUDGE SCRAPER	-	-	-	-	175,000.00
203 WTP UPGRADE TO FILTER PANEL	25,000.00	-	25,000.00	-	25,000.00
203 WTP CONVERTING PROFIBUS TO PROFINET	20,000.00	-	20,000.00	-	20,000.00
203 WTP BUILDING IMP -WTP BUILDING GENERATOR	-	-	-	-	400,000.00
203 WTP REDUNDANT TANK FEED	616,280.00	49,200.60	665,480.60	635,965.00	-
	811,280.00	41,700.60	852,980.60	696,737.00	900,000.00
Water Distribution (203)					
201 WD WATER METER PROJECT	112,500.00	1,375.91	113,875.91	40,000.00	112,500.00
201 ENG. MULTIPLE STREET PROJECT	-	-	-	-	25,000.00
201 WD WATERMAIN REPLACEMENT	100,000.00	880.00	100,880.00	43,255.00	-
201 WD (2021) JOHN DEERE LOADER (G/W/S)	140,000.00	(70,000.00)	70,000.00	53,896.00	-
201 WD (2022) JOHN DEERE LOADER (G/W/S)					73,400.00
201 WD (2022) KABOTA EXCAVATOR (G/W/S)					43,400.00
201 WD (2021) REPLACEMENT W-1	50,000.00	1,000.00	51,000.00	50,532.00	-
201 WD (2021) EXCAVATOR (G/W/S)	-	69,000.00	69,000.00	63,202.00	-
201 WD (2022) FORD F-100 P/U	-	-	-	-	50,000.00
201 WD (2022) CHEVY COLORADO	-	-	-	-	45,000.00
201 WD (2022) MACK DUMP TRUCK (G/W/S)	-	-	-	-	90,000.00
201 WD (2022) FORD F-150	-	-	-	-	45,000.00
	402,500.00	2,255.91	404,755.91	250,885.00	484,300.00

SEWER FUND

SEWER FUND

Summary of Sewer Fund

	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Budget	Increase (Decrease) 2022 to 2021 Budget		
						\$	%	
SEWER FUND REVENUES								
Sewer Charges	\$ 1,462,926	\$ 1,544,920	\$ 1,593,183	\$ 1,604,383	\$ 1,612,685	\$ 19,502	1.22%	
Charges to Other Governments	838,602	874,136	907,835	891,581	990,266	82,431	9.08%	
Use of Money & Property	19,835	3,127	5,000	1,000	1,000	(4,000.00)	-80.00%	
Other Revenue	2,542	860	1,250	3,311	1,250	-	0.00%	
REVENUES	\$ 2,323,906	\$ 2,423,043	\$ 2,507,268	\$ 2,500,275	\$ 2,605,201	\$ 97,933	3.91%	
SEWER FUND EXPENDITURES								
Sewer Collection	\$ 261,527	\$ 245,914	\$ 292,163	\$ 257,984	\$ 313,754	\$ 21,591	7.39%	
Water Resource Recovery Facility	969,198	1,007,266	1,126,595	1,091,395	1,312,894	186,299	16.54%	
Other Expenditures	222,226	232,237	236,685	236,567	257,478	20,793	8.79%	
Employee Benefits	286,232	265,855	266,853	250,629	240,733	(26,120)	-9.79%	
Debt Service -Collection	170,891	222,064	224,365	221,252	220,264	(4,102)	-1.83%	
Transfer to Reserves	771,376	571,376	562,275	562,275	562,275	-	0.00%	
EXPENDITURES	\$ 2,681,449	\$ 2,544,713	\$ 2,708,937	\$ 2,620,102	\$ 2,907,398	\$ 198,461	7.33%	
CAPITAL AND DEBT								
Capital Expenditures	\$ (264,477)	\$ (78,872)	\$ (2,956,000)	\$ (2,515,662)	\$ (3,122,969)	\$ (166,969)	5.65%	
Debt Service -WRRF	(505,211)	(468,174)	(504,742)	(499,249)	(491,659)	13,083	-2.59%	
Federal ARPA Funds					200,000	200,000	#DIV/0!	
Transfer from Reserves	769,688	547,047	3,460,742	3,014,910	3,414,628	(46,114)	-1.33%	
Transfer from Debt Service	-	-	53,400	53,400	50,157	(3,243)	-6.07%	
NET Capital and Debt	\$ -	\$ -	\$ 53,400	\$ 53,398	\$ 50,157	\$ 3,243	-6.07%	
SEWER FUND SUPPLUS/(LOSS)	\$ (357,544)	\$ (121,669)	\$ (148,269)	\$ (66,429)	\$ (252,040)	\$ 103,771	69.99%	
FUND BALANCE-Operating								
Beginning Fund Balance-Operating	\$ 1,630,974	\$ 1,273,430	\$ 1,052,098	\$ 1,052,098	\$ 985,669			
Operating Surplus/(Loss)	(357,544)	(121,669)	(148,269)	(66,429)	(252,040)			
Funds for Debt Service		(99,663)						
Ending Fund Balance	1,273,430	1,052,098	903,829	985,669	733,629			
Fund Balance as % of Net Expenditures	47.5%	41.3%	33.4%	37.6%	25.2%			
FUND BALANCE- Pension and OPEB								
Beginning Fund Balance-	(456,918)	(387,578)	(443,778)	(443,778)	(443,778)			
Adjustments	69,340	(56,200)	-	-	-			
Ending Fund Balance	(387,578)	(443,778)	(443,778)	(443,778)	(443,778)			
Ending F/S Full Accrual Fund Balance	885,852	608,320	460,051	541,891	289,851			

SEWER FUND

Summary of Sewer Fund Revenues

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease)	
					2022 to 2021 Budget	
					\$	%
SEWER CHARGES						
Metered Sales	\$ 1,433,436	\$ 1,510,479	\$ 1,562,183	\$ 1,577,685	\$ 15,502	0.99%
Late Payment Penalties	29,490	34,441	31,000	35,000	4,000	12.90%
Total Water Charges	\$ 1,462,926	\$ 1,544,920	\$ 1,593,183	\$ 1,612,685	\$ 19,502	1.22%
CHARGES TO OTHER GOVERNMENTS						
Ontario County /O/M Share	\$ 512,157	\$ 542,828	\$ 569,254	\$ 647,320	\$ 78,066	13.71%
WWTP Lab Fees	4,792	3,017	4,000	-	(4,000)	-100.00%
Liquid Waste Agreements	320,020	328,021	334,581	342,946	8,365	2.50%
Late Payment-Liquid Waste	1,633	270	-	-		
Total Charges to Other Governments	\$ 838,602	\$ 874,136	\$ 907,835	\$ 990,266	\$ 82,431	9.08%
USE OF MONEY AND PROPERTY						
Interest Earnings	19,835	3,127	5,000	1,000	(4,000)	-80.00%
Total Use of Money and Property	\$ 19,835	\$ 3,127	\$ 5,000	\$ 1,000	\$ (4,000)	-80.00%
OTHER REVENUES						
Sewer Permits	\$ 560	\$ 610	\$ 750	\$ 750	\$ -	
Unclassified Revenues	1,982	250	500	500	-	0.00%
ARPA Funds	-	-	-	200,000	200,000	
Total Other Revenues	\$ 2,542	\$ 860	\$ 1,250	\$ 201,250	\$ 200,000	16000.00%
TRANSFERS FROM RESERVES						
Transfer from Reserves	\$ 769,688	\$ 547,047	\$ 3,460,742	\$ 3,414,628	\$ (46,114)	NA
Transfer from Debt Service	-	-	53,400	50,157	(3,243)	
Total Transfers from Reserves	\$ 769,688	\$ 547,047	\$ 3,514,142	\$ 3,464,785	\$ (49,357)	-1.40%
TOTAL REVENUES	\$ 3,093,594	\$ 2,970,090	\$ 6,021,410	\$ 6,269,986	\$ 248,576	4.13%

SEWER FUND

Summary of Sewer Fund Expenditures

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease)	
					2022 to 2021 Budget	
					\$	%
<u>Sewer Collection - 8120</u>						
Salaries & Wages (.1)	\$ 179,400	\$ 156,501	\$ 184,109	\$ 193,543	\$ 9,434	5.12%
Equipment (.2)	7,908	8,369	10,000	11,000	1,000	10.00%
Materials & Supplies (.3)	14,900	15,263	13,540	16,985	3,445	25.44%
Contractual Costs (.4)	45,827	54,061	70,430	77,416	6,986	9.92%
Employee Benefits -FICA (.8)	13,493	11,720	14,084	14,810	726	5.15%
Total Operating Expenditures	261,527	245,914	292,163	313,754	21,591	7.39%
<u>Water Resource Recovery Facility (8130)</u>						
Salaries & Wages (.1)	\$ 370,733	\$ 356,012	\$ 394,515	\$ 475,134	\$ 80,619	20.44%
Equipment (.2)	8,845	12,659	7,835	8,463	628	8.02%
Materials & Supplies (.3)	118,599	115,239	152,479	220,327	67,848	44.50%
Contractual Costs (.4)	443,152	496,881	541,625	572,620	30,995	5.72%
Employee Benefits -FICA (.8)	27,869	26,474	30,142	36,350	6,208	20.60%
Total Operating Expenditures	969,198	1,007,266	1,126,595	1,312,894	186,299	16.54%
<u>Other Expenditures (.4)</u>						
Audit	\$ 3,005	\$ 3,265	\$ 3,100	\$ 4,270	\$ 1,170	37.74%
Central Printing & Mailing	4,139	4,224	4,800	4,800	-	0.00%
Insurance	48,037	50,878	52,947	50,237	(2,710)	-5.12%
Miscellaneous Expenses	744	744	1,000	1,000	-	0.00%
General Fund Overhead Payment	166,301	173,126	174,838	197,171	22,333	12.77%
Total Other Expenses	\$ 222,226	\$ 232,237	\$ 236,685	\$ 257,478	\$ 20,793	8.79%

Summary of Sewer Fund Expenditures

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase (Decrease) 2022 to 2021 Budget	
					\$	%
<u>Employee Benefits (.8)</u>						
NYS General Retirement	\$ 78,326	\$ 80,623	\$ 87,076	\$ 68,206	\$ (18,870)	-21.67%
Worker's Compensation	16,578	22,604	21,705	27,722	6,017	27.72%
Medical & Dental Ins - Active	107,841	110,140	117,560	109,220	(8,340)	-7.09%
Medical & Dental Ins - Retiree	54,788	41,404	34,227	25,000	(9,227)	-26.96%
Other Employee Benefits	3,440	5,553	3,085	4,085	1,000	32.41%
Retirement Payouts	25,259	5,531	3,200	6,500	3,300	103.13%
Total Employee Benefits	\$ 286,232	\$ 265,855	\$ 266,853	\$ 240,733	\$ (26,120)	-9.79%
<u>Debt Service</u>						
Serial Bond - Principal (.6)	\$ 549,000	\$ 593,250	\$ 607,000	\$ 602,000	\$ (5,000)	-0.82%
Serial Bond - Interest (.7)	125,197	95,030	117,957	105,773	(12,185)	-10.33%
Administrative Costs (.4)	1,905	1,959	4,150	4,150	-	0.00%
Total Debt Service	\$ 676,102	\$ 690,238	\$ 729,107	\$ 711,923	\$ (17,185)	-2.36%
<u>Capital Purchases</u>						
Total Capital Purchases	\$ 264,477	\$ 78,872	\$ 2,956,000	\$ 3,122,969	\$ 166,969	5.65%
<u>Interfund Transfer (.9)</u>						
Transfer to Capital Reserve (.9)	771,376	571,376	562,275	562,275	-	0.00%
Total Interfund Transfers	\$ 771,376	\$ 571,376	\$ 562,275	\$ 562,275	\$ -	0.00%
<u>Total Sewer Fund Expenditures</u>	\$ 3,451,138	\$ 3,091,759	\$ 6,169,679	\$ 6,522,026	\$ 352,347	5.71%

SEWER FUND

Summary of Sewer Fund Balance and Reserve Funds

Sewer Fund Capital	2021			2021	2022
Summary	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
Capital Expenditures:					
Sewer Collection	\$ 212,500	\$ 49,476	\$ 261,976	\$ 64,290	\$ 802,500
Water Resource Recovery Facility	2,743,500	867,215	3,610,715	2,451,372	2,320,469
Total Water Fund Capital	\$ 2,956,000	\$ 916,691	\$ 3,872,691	\$ 2,515,662	\$ 3,122,969
Funding Sources:					
Sewer Collection Reserve (302)	212,500	49,476	261,976	64,290	602,500
City County Reserve (303)	2,743,500	867,215	3,610,715	2,451,372	2,320,469
Federal ARPA Funds					200,000
Bond Proceeds					-
Total Funding Sources	\$ 2,956,000	\$ 916,691	\$ 3,872,691	\$ 2,515,662	\$ 3,122,969

SEWER FUND

Summary of Sewer Fund Balance and Reserve Funds

Sewer Fund Reserves	2021			2021	2022
Summary	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
SEWER COLLECTION (302)					
Capital Expenditures:					
Sewer Collection	\$ 212,500	\$ 49,476	\$ 261,976	\$ 64,290	\$ 802,500
Funding Sources:					
Interest Earnings	2,000		2,000	3,000	750
Federal ARPA Funds					200,000
Interfund Transfer From Water Fund	100,000		100,000	100,000	100,000
	\$ 102,000	\$ -	\$ 102,000	\$ 103,000	\$ 300,750
Budget Surplus (Deficit)	(110,500)	(49,476)	(159,976)	38,710	(501,750)
Beginning fund balance	533,079		533,079	533,079	571,789
Ending fund balance	\$ 422,579	\$ (49,476)	\$ 373,103	\$ 571,789	\$ 70,039
WATER RESOURCE RECOVERY FACILITY (303)					
Capital Expenditures:					
WRRF Capital	2,743,500	867,215	3,610,715	2,451,372	2,320,469
WRRF Debt	504,742	-	504,742	499,249	491,659
	\$ 3,248,242	\$ 867,215	\$ 4,115,457	\$ 2,950,621	\$ 2,812,128
Funding Sources:					
Interest Earnings	19,993		19,993	8,000	8,000
Outside Waste Revenue	200,000		200,000	200,000	200,000
WQIP State Grant	1,000,000		1,000,000	1,000,000	-
Contribution from Ontario County	317,725		317,725	317,725	317,725
Interfund Transfer From Sewer Fund	462,275		462,275	462,275	462,275
	\$ 1,999,993	\$ -	\$ 1,999,993	\$ 1,988,000	\$ 988,000
Budget Surplus (Deficit)	(1,248,249)	(867,215)	(2,115,464)	(962,621)	(1,824,128)
Beginning fund balance	4,532,397		4,532,397	4,532,397	3,569,776
Ending fund balance	\$ 3,284,148	\$ (867,215)	\$ 2,416,933	\$ 3,569,776	\$ 1,745,648

SEWER FUND
Summary of Capital Purchases

	Adopted Budget	Budget Amendments	Current Budget	Projected Budget	2022 Budget
Water Resource Recovery Facility (303)					
303 (B) COLLECTION SYSTEM	200,000	-	200,000	136,350	200,000
303 (C) OTHER PLANT IMPROVEMENTS	100,000	-	100,000	51,394	100,000
303 (C) EFFLUENT DISINFECTION-Engineering	-	42,621	42,621	-	-
303 (C) EFFLUENT DISINFECTION SYSTEM	1,550,000	728,250	2,278,250	2,023,708	298,000
303 (C) WASTE HAULER TANK	-	-	-	-	45,000
303 (C) WWTF SCADA SYSTEM	-	-	-	-	10,000
303 (C) PUMP REPLACEMENT	450,000	-	450,000	-	-
303 (C) PLANT ROOFS	228,500	-	228,500	-	228,500
303 (C) PLANT IMPROVEMENT-SECURITY	40,000	-	40,000	26,478	-
303 (C) DIGESTER REPAIRS	35,000	-	35,000	-	-
303 (C) ATAD PROJECT	-	-	-	-	727,169
303 (C) STP MECHANICAL BAR SCREEN REPLACEMENT	-	-	-	-	400,000
303 (C) ENGINEERING INF BOTTLENECK PROJECT	-	-	-	-	50,000
303 (E) 1 TON DUMP TRUCK T33	-	53,929	53,929	53,929	-
303 (E) JOHN DEERE LOADER (G/W/S)	140,000	(70,000)	70,000	53,896	73,400
303 (E) EXCAVATOR (G/W/S)	-	70,000	70,000	63,202	43,400
303 (E) SEWER FLUSHER TRUCK (PART)	-	-	-	-	100,000
303 (F) PICKUP T67	-	42,415	42,415	42,415	-
303 (F) FORD F-150 PICK-UP	-	-	-	-	45,000
	2,743,500	867,215	3,610,715	2,451,372	2,320,469
Sewer Collection (302)					
302 SEWER LINING (ARPA)	100,000	-	100,000	-	100,000
302 WATER METER PROJECT	112,500	1,376	113,876	16,190	112,500
302 MULTIPLE STREET ENGINEERING	-	-	-	-	25,000
302 TOWN HARBOUR LIFT STATION-GENERATOR	-	48,100	48,100	48,100	-
302 YACHT CLUB COVE-GENERATOR (ARPA)	-	-	-	-	40,000
302 LAKESHORE DRIVE-GENERTOR (ARPA)	-	-	-	-	60,000
302 MACK DUMP TRUCK	-	-	-	-	90,000
302 SEWER FLUSHER TRUCK	-	-	-	-	375,000
	212,500	49,476	261,976	64,290	802,500

Additional Schedules

TAX INFORMATION

TAX CAP CALCULATION

	Total	General Revenues	BID Assessments	Parking Assessment
Total Real Property Tax Levy for Fiscal Year Ending 12/31/21	\$ 5,737,766	5,692,300	36,466	9,000
Tax base growth factor	<u>1.0107</u>			
	5,799,160			
Add: PILOTs receivable FYE 12/31/21	<u>199,940</u>			
	5,999,100			
Allowable growth factor	<u>1.02</u>			
	6,119,082			
Less: PILOTs receivable FYE 12/31/22	<u>137,980</u>			
	5,981,102			
2021 available carryover	<u>-</u>			
	5,981,102			
Add: PFRS Exclusion	<u>-</u>			
Tax Levy Limit Available for 2022	4.24% 5,981,102			
Proposed Tax Levy in 2022 Budget	4.63% 6,003,543	5,958,077	36,466	9,000
Difference	<u>22,441</u>	<u>265,777</u>	-	-
% of Levy Change	0.39%	4.67%	0.00%	0.00%

TAX INFORMATION

NYS-Real Property System
 County of Ontario
 City of Canandaigua

Assessor's Report - 2021 - Current Year File
 S495 Exemption Impact Report
 City Detail Report

RPS221/V04/L01

Uniform Percentage 100
 Total Assessed Value 1,242,473,255
 Equalized Total Assessed Value 1,242,473,255

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS-GENERALLY	RPTL 404(1)	12	\$ 12,347,000	0.99
13100	CO-GENERALLY	RPTL 406(1)	7	21,616,000	1.74
13350	CITY-GENERALLY	RPTL 406(1)	33	49,680,000	4.00
13370	CITY-CEMETERY LAND	RPTL 446	2	370,500	0.03
13800	SCHOOL DISTRICT	RPTL 408	9	76,641,500	6.17
14100	USA-GENERALLY	RPTL 400(1)	1	1,090,000	0.09
14110	USA-SPECIFIED USES	STATE L 54	1	5,500,000	0.44
18020	MUNICIPAL INDUSTRIAL DEV. AGENCY	RPTL412-a	14	98,699,900	7.94
25110	NONPROF CORP-RELIG(CONST PRO)	RPTL 420-a	12	17,311,000	1.39
25120	NONPROF CORP-EDUCL(CONST PRO)	RPTL 420-a	4	6,616,598	0.53
25130	NONPROF CORP-CAHR(CONST PRO)	RPTL 420-a	7	13,834,760	1.11
25210	NONPROF CORP-HOSPITAL	RPTL 420-a	3	92,986,000	7.48
25230	NONPROF CORP-MORAL/MENTAL IM	RPTL 420-a	3	8,605,000	0.69
25300	NONPROF CORP-SPECIFIED USES	RPTL 420-b	5	4,372,500	0.35
26100	VETERANS ORGANIZATION	RPTL 452	2	754,500	0.06
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	3,259,500	0.26
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	7,398,000	0.60
28120	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	5,414,500	0.44
28220	URBAN REN OWNER-COMM DEV CORP	P H F I L 260	1	69,000	0.01
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	152	1,805,138	0.15
41131	ALT VET EX-WAR PERION-COMBAT	RPTL 458-a	120	2,378,401	0.19
41141	ALT VET EX-WAR PERION-DISABILITY	RPTL 458-a	70	1,980,797	0.16
41300	PARAPLEGIC VETS	RPTL 458(3)	1	503,500	0.04
41400	CLERGY	RPTL 460	8	12,000	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	22	1,287,161	0.10
41803	PERSONS AGE 65 OR OVER	RPTL 467	38	1,486,514	0.12
41806	PERSONS AGE 65 OR OVER	RPTL 467	25	1,667,498	0.13
41930	DISABILITIES AND LIMITED INCOME	RPTL 459-c	3	210,750	0.02
47611	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	12	1,796,145	0.15
49503	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	14,140	0.00
49506	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	25,000	0.00
Total System Exemptions:			575	\$ 439,733,302	35.39

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: \$ 95,316,900

PERSONNEL 2022 Compensation Plan

Non-Union Salary

Title	2022 Salary
City Manager	\$ 119,114
Chief of Police	\$ 111,816
Director of Public Works	\$ 111,613
Treasurer/Finance Director	\$ 95,413
Fire Chief	\$ 94,322
Chief Water Treatment Plant Operator	\$ 87,944
Deputy Director of Public Works	\$ 87,550
Chief Waste Water Treatment Plant Operator	\$ 87,520
Director of Development & Planning	\$ 87,228
Working Supervisor (Streets)	\$ 78,806
Water Supervisor	\$ 78,806
Parks Maintenance Supervisor	\$ 76,480
Parts and Service Manager	\$ 74,829
Deputy Chief Water Treatment Plant Operator	\$ 69,842
Deputy Chief Waste Water Treatment Plant Operator	\$ 69,757
City Clerk	\$ 53,112
Recreation Supervisor	\$ 48,000
Assistant City Manager	

Elected

Title	2022 Salary
Mayor	8,569
City Councilmember	5,698

Non-Union Hourly

Title	Hourly Rate
Code Enforcement Officer	Up To: - 39.22
Principal Account Clerk	Up To: - 27.50
Sr. Account Clerk	Up To: - 24.50
Deputy City Clerk	Up To: -
Payroll Clerk	Up To: - 29.25
Laboratory Technician	Up To: -
Landscape Maintainer	Up To: -
Sr. Engineering Aide	Up To: - 31.25
Tax Clerk	Up To: - 27.50
Account Clerk	Up To: - 23.00
Sr. Typist	Up To: -
Typist	Up To: - 25.00
Office Specialist II	Up To: - 23.00

Union Contract - Public Works/Parks & Recreation

Contract Expires on December 31,2021. Sucessor CBA is being negotiated. Rates reflect 2021

Title	Hourly Rate
Wastewater Treatment Plant Maintenance Mech.	27.01 - 30.44

Equipment Maintenance Mechanic	26.10	-	29.53
Water Treatment Plant Operator	26.10	-	29.53
Wastewater Treatment Plant Operator	26.10	-	29.53

Union Contract - Public Works/Parks & Recreation

Contract Expires on December 31,2021. Sucessor CBA is being negotiated. Rates reflect 2021

Title			
Park Equipment Mechanic/Operator	25.62	-	29.08
Motor Equipment Operator	25.12	-	28.63
Public Utility Maintenance Assistant (PUMA)	25.12	-	28.63
Light Motor Equipment Operator	22.10	-	26.02
Parks Maintenance Assistant	20.85	-	24.59
Laborer	17.90	-	23.37

Union Contract - Gold Badge Club

Contract Expires on December 31,2021. Sucessor CBA is being negotiated. Rates reflect 2021

Title			
Lieutenant	89,471.35	-	98,356.23
Sergeant	81,082.94	-	86,197.07

Union Contract - PBA

Contract Expires on December 31,2021. Sucessor CBA is being negotiated. Rates reflect 2021

Title			
Police Officer	55,916.68	-	72,379.08
Part-Time Police Officer (Per Hour)		-	26.00

Union Contract - Fire

Contract Expires on December 31,2021. Sucessor CBA is being negotiated. Rates reflect 2021

Title			
Firefighter	51,719.10	-	65,834.88
Captain			71,102.16

Part Time and Seasonal (Hourly Rates)

Title	Hourly Rate Range		
School Resource Officer (See Note on PBA CBA above)		-	26.00
Firefighter		-	
Sr. Accountant			30.70
Office Specialist II	20.00	-	23.00
Aquatics Supervisor		-	21.25
Cleaner		-	16.75
Parks Maintenance Assistant	16.00	-	16.75
Assistant Aquatics Supervisor	-	-	-
Sr. Recreation Leader			17.75
Recreation Leader			16.25