



2023

ADOPTED BUDGET

**CITY OF CANANDAIGUA
NEW YORK
2023**

CITY COUNCIL

Bob Palumbo, Mayor

Ellen Polimeni, Ward 1	Sim Covington, At Large
Dan Unrath, Ward 2	Thomas Lyon, At Large
Karen White, Ward 3	Renée Sutton, At Large
Erich Dittmar, Ward 4	Steve Uebbing, At Large

MANAGEMENT TEAM

John D. Goodwin	City Manager
Nancy C. Abdallah	Treasurer/Finance Director
Erin VanDamme	City Clerk
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

2023 City of Canandaigua ADOPTED Budget

HIGHLIGHTS - MAJOR FUNDS

General Fund	2022	2023	Change	
			\$	%
Assessed Value	\$ 802,753,380	\$ 828,583,623	\$ 25,830,243	3.22%
Tax Levy	5,958,077	6,367,060	408,983	6.86%
Tax Rate	7.40840	7.66944	0.26	3.52%
Average assessed value for Single Family Homeowner:	186,800	187,700	900	0.48%
Average Tax Bill	1,383.89	1,439.55	55.66	4.02%
Budget	16,713,593	18,731,475	2,017,882	12.07%
Appropriated Fund Balance	(684,587)	(982,706)	(298,120)	43.55%
Water Fund				
Water Rate (per 1000 gallons)	\$ 3.806	\$ 4.110	\$ 0.304	7.99%
Minimum Bill	42.63	46.03	3.40	7.99%
Average water usage per household (Gallons)	75,000	75,000	-	0.00%
Average Annual Water Bill	285.45	308.25	22.80	7.99%
Budget-(Net of Capital Reserves)	4,023,373	4,363,273	339,900	8.45%
Appropriated Fund Balance	(154,304)	(129,157)	25,147	-16.30%
Sewer Fund				
Sewer Rate (per 1000 gallons)	\$ 4.5000	\$ 5.4000	0.90	20.00%
Minimum Bill	50.40	60.48	10.08	20.00%
Average water usage per household (Gallons)	75,000	75,000	-	0.00%
Average Annual Sewer Bill	337.50	405.00	67.50	20.00%
Budget-(Net of Capital Reserves)	2,907,398	3,306,469	399,072	13.73%
Appropriated Fund Balance	(252,040)	(163,232)	88,808	-35.24%
Total Water and Sewer Charges				
Minimum Bill (Based on 11,200 gallons)	\$ 93.03	\$ 106.51	\$ 13.48	14.50%

City of Canandaigua

2023 Total Budget All Funds-ADOPTED BUDGET

	Revenue	Interfund Revenues	Appropriated Fund Balance	Total	Expenditures	Interfund Transfers	Total	Ending Fund Balance	% of Fund Balance
General Fund	\$ 17,458,769	\$ 290,000	\$ 982,706	\$ 18,731,475	\$ 16,159,606	\$ 2,571,869	\$ 18,731,475	\$ 4,234,347	22.6%
Kershaw Reserve	9,388		(9,388)	-	-		-	82,075	
Insurance Reserve	-			-	-		-	23,333	
Capital Reserve	605,047	2,400,000	(38,845)	2,966,202		2,966,202	2,966,202	482,699	
Police Reserve	-			-	-		-	12,338	
Community Development	50,088		20,712	70,800	70,800	-	70,800	189,313	
Grant Funds	434,500	-	(33,250)	401,250	401,250	-	401,250	-	
Technology Fund	176,540	-	84,385	260,925	260,925	-	260,925	15,820	
Park Facility Fund	2,100		(2,100)	-	-		-	123,872	
Energy Projects Fund	100		(100)	-	-		-	12,150	
Cemetery Fund	10		9,990	10,000	10,000		10,000	19,065	
Capital Fund	603,768	1,674,565		2,278,333	2,278,333		2,278,333	-	
Capital Fund-Bond Financing	3,375,000			3,375,000	3,375,000		3,375,000	-	
Debt Service Fund	-	1,463,506		1,463,506	1,463,506		1,463,506	-	
Water Fund	4,334,116	919,500	129,157	5,382,773	4,417,773	965,000	5,382,773	1,120,981	25.7%
Capital- Multiple Street-Water	650,000			650,000	650,000		650,000	-	
WTP Reserve	1,000	450,000	(44,000)	407,000		407,000	407,000	379,417	
Water Distribution Reserve	1,000	225,000	286,500	512,500		512,500	512,500	1,642	
Sewer Fund	3,373,571	2,041,075	163,232	5,577,878	4,965,603	612,275	5,577,878	880,495	26.6%
Capital- Multiple Street-Sewer	1,000,000			1,000,000	1,000,000		1,000,000	-	
Sewer Collection Reserve	500	150,000	(38,000)	112,500		112,500	112,500	178,864	
City County Reserve	539,834	462,275	926,466	1,928,575	-	1,928,575	1,928,575	2,273,434	
	<u>\$ 32,615,331</u>	<u>\$ 10,075,921</u>	<u>\$ 2,437,465</u>	<u>\$ 45,128,718</u>	<u>\$ 35,052,797</u>	<u>\$ 10,075,921</u>	<u>\$ 45,128,718</u>	<u>\$ 10,029,845</u>	

Summary of Major General Fund Revenues Changes-ADOPTED BUDGET

	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease) 2023 to 2022 Budget		Notes
				\$	%	
General Fund						
Property Taxes	\$ 5,958,077	\$ 5,964,469	\$ 6,367,060	\$ 408,983	6.86%	Proposed tax levy increase
Payments in Lieu of Taxes	\$ 137,980	\$ 253,868	\$ 126,636	\$ (11,344)	-8.22%	Pinnacle North PILOT terminated and replaced LFN Expired
Sales Tax	\$ 5,185,146	\$ 5,550,000	\$ 5,633,250	\$ 448,104	8.64%	2021 Actual was \$5,364,995.86. 2023 Budget based on 5% growth from 2021 Actual based on current performance
Hotel Occupancy Tax	\$ 200,000	\$ 300,000	\$ 345,000	\$ 145,000	72.50%	Anticipated opening of Hotel Canandaigua in May, continued success of Lake House, increasing AirBNBs and continued successes of BNBs
Sale of Electric Power - Solar	\$ 335,000	\$ 470,000	\$ 454,000	\$ 119,000	35.52%	With increasing electric rates the arbitrage becomes better and increases are revenue.
Fire Protection Services	\$ 688,203	\$ 688,203	\$ 939,745	\$ 251,542	36.55%	IMA with Town. Adding 3 firefighters.
Refuse Charges	\$ 91,364	\$ 90,985	\$ 47,764	\$ (43,600)	-47.72%	New garbage program. Better service and fairer fee system
Recreation-Fees	\$ 126,343	\$ 107,950	\$ 150,305	\$ 23,963	18.97%	City Day Camp will have 3 locations and adding a new TACC Program.
Recreation-Other Government	\$ 15,000	\$ 20,000	\$ -	\$ (15,000)	-100.00%	Town is dropping out of City Recreation Programing
Police - SRO Program	\$ 102,000	\$ 120,398	\$ 155,585	\$ 53,585	52.53%	Added part-time SRO to Primary/Elementary School
Interest Earnings	\$ 28,000	\$ 35,000	\$ 125,000	\$ 97,000	346.43%	Rising interest rates
Fines and Forfeited Bail	\$ 60,000	\$ 82,000	\$ 82,000	\$ 22,000	36.67%	Still adjusting to numerous reforms and courts catching up from covid
State Aid - Mortgage Tax	\$ 250,000	\$ 550,000	\$ 300,000	\$ 50,000	20.00%	Robust housing market, but also highest mortgage rates in over 20 years

GENERAL FUND

Major General Fund Expenditure Variance By Department

Overall Assumptions and Impacts

Wage increase average 3%

Addition of 3 Firefighters and Assistant City Manager

Inflation - Increases in Gas, Utilities, Building Maintenance, Supplies and Materials

Vehicle Maintenance - Supply Chain Issues result in new vehicles not arriving for 18-36 months

Liability Insurance (\$127K Increase)

Restoration of Capital and Debt Contribution

	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)		Notes
				2023 to 2022 Budget \$	%	
EXPENDITURES By Department						
General Administration	1,268,464	1,227,133	1,603,063	334,599	26.38%	
Legislative	88,689	84,340	68,687	(20,002)	-22.55%	Community Survey Completed in 2022
Executive	150,461	151,289	222,528	72,067	47.90%	Added ACM
Treasurer	299,360	285,113	349,009	49,649	16.59%	Finance Software Moved from Tech Fund
Assessor	189,045	142,320	161,602	(27,444)	-14.52%	
City Clerk	77,624	73,444	91,677	14,052	18.10%	New Software for Online forms and transactions
Corporation Counsel	112,500	112,500	112,500	-	0.00%	
Personnel	70,592	70,242	82,419	11,826	16.75%	Training Conference Dues, Job advertisement increases
Other General Government Support	280,191	307,885	514,642	234,451	83.68%	Large increase to liability insurance. Municipal insurance is small market. Includes loss from Tom's Mobil redevelopment sale
Code Enforcement/Planning	294,735	290,653	306,640	11,905	4.04%	
Code Enforcement	173,702	171,920	181,057	7,355	4.23%	
Planning	121,033	118,733	125,583	4,550	3.76%	

	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)		Notes
				2023 to 2022 Budget		
				\$	%	
EXPENDITURES By Department						
Police Department	3,131,656	2,979,622	3,256,280	124,624	3.98%	
Police Protection	2,953,913	2,786,318	3,036,265	82,352	2.79%	BWC Renewal; Vehicle repairs, Permanent Radar Speed Signs, Furniture & Office Space for Victims Advocate
SRO	135,363	151,724	177,635	42,272	31.23%	Additional Part-time SRO at PES
School Crossing Guard	42,380	41,580	42,380	-	0.00%	
Fire Department	1,804,616	1,820,437	2,157,102	352,486	19.53%	
Fire Rescue	1,772,665	1,787,534	2,124,412	351,746	19.84%	3 Additional Firefighters (Jan 1, Feb 1, July 1 hire d
Fire Inspection	31,950	32,903	32,690	740	2.32%	
Public Safety - Other	23,638	18,638	23,570	(68)	-0.29%	Animal Control (dogs and cats)
Department of Public Works	3,568,811	3,345,728	3,954,690	385,879	10.81%	
Public Works Administration	435,447	446,087	658,234	222,787	51.16%	Full year salary of Building Maintenance Mechanic, Deputy Director full (no longer split), Engineering Aide full (no longer split), Consolidated On-call pay
Municipal Buildings	72,637	79,358	83,705	11,068	15.24%	
Central Garage	368,363	346,551	374,424	6,061	1.65%	
Street Maintenance	979,582	876,876	1,080,064	100,482	10.26%	Consolidated Street Cleaning. Increases to Supplies and Materials due to inflation and supply chain issues
Snow and Ice Control	259,470	275,693	296,435	36,965	14.25%	
Street Lighting	116,750	120,200	138,450	21,700	18.59%	
Park Maintenance	741,766	632,098	771,320	29,554	3.98%	New hire from 2022 delayed to May 1st, but at 2023 salary.
Waste Collection	396,611	368,902	389,713	(6,898)	-1.74%	
Recycling	144,645	141,572	162,345	17,700	12.24%	
Street Cleaning	53,541	58,391	-	(53,541)	-100.00%	Moved to Street Maintenance

	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)		Notes
				2023 to 2022 Budget		
				\$	%	
EXPENDITURES By Department						
Economic Development	193,216	193,216	201,250	8,034	4.16%	
Public Access (FLTV)	39,750	39,750	39,750	-	0.00%	
BID	128,466	128,466	136,500	8,034	6.25%	
CLDC	25,000	25,000	25,000	-	0.00%	
Recreation Programs	337,471	275,601	331,063	(6,407)	-1.90%	
Kershaw Beach	140,786	129,685	153,317	12,532	8.90%	Lifeguard pay increase
Youth Programs	39,420	22,920	177,746	138,326	350.90%	Consolidated Camp programs, Re-allocation of Recreation Supervisor salary
Summer Day Camp	129,299	102,173	-	(129,299)	-100.00%	
Kiddie Camp	18,887	14,743	-	(18,887)	-100.00%	
Adult Recreation	9,080	6,080	-	(9,080)	-100.00%	
Other Community Programs	73,510	45,275	85,665	12,155	16.54%	
Community Events	55,340	27,105	65,495	10,155	18.35%	Adult Recreation moved to Community Events
OCHS	10,000	10,000	12,000	2,000	20.00%	
Phoenix Program	8,170	8,170	8,170	-	0.00%	
Employee Benefits	3,396,857	3,203,915	3,706,282	309,425	9.11%	
Retirement	1,190,734	1,140,479	1,283,843	93,109	7.82%	
Workers Comp & Unemployment	229,810	224,810	263,456	33,646	14.64%	
Medical & Dental	405,330	402,780	452,158	46,828	11.55%	
Other	66,022	60,126	66,022	-	0.00%	
Solar	450,000	435,000	434,000	(16,000)	-3.56%	
Interfund Transfer	2,070,619	3,235,015	2,571,869	501,250	24.21%	
Debt Service - Energy	170,619	170,619	171,869	1,250	0.73%	
Capital & Debt	1,900,000	3,036,396	2,400,000	500,000	26.32%	Restoration of Capital and Debt Reserve cuts over the years
Contingency	100,000	-	100,000	-	0.00%	

Summary of Major Variances Water and Sewer Funds-ADOPTED BUDGET

	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease) 2023 to 2022 Budget		Notes
				\$	%	
Water Fund						
Revenue						
Metered Water Sales	\$ 1,572,038	\$ 1,572,038	\$ 1,698,298	\$ 126,260	8.03%	Proposed 8% increase in water rate
Town Water Sales	2,196,473	2,300,000	2,479,218	282,745	12.87%	Proposed rate increase of 13.96%, however this will not be final until calculate actual 2022 results as well as actual 2022 consumption. Also estimated increase in overall consumption due to building projects in the Towns and 2022 performance to date
Expenditures						
Salaries & Wages (.1)	\$ 891,485	\$ 852,801	\$ 876,274	\$ (15,210)	-1.71%	Estimated wage increase, 1 increase in staffing
Equipment (.2)	26,000	113,225	33,000	7,000	26.92%	
Materials & Supplies (.3)	297,420	270,829	433,254	135,834	45.67%	Increase in supply costs due to inflation & chemicals
Contractual Costs (.4)	1,039,553	973,564	1,115,243	75,690	7.28%	GIS Map of Distribution System Insurance Reallocation of overhead from 11% to 15%
Employee Benefits -FICA (.8)	471,968	445,778	474,135	2,167	0.46%	
Debt Service	481,947	481,945	466,367	(15,580)	-3.23%	
Capital	1,409,300	1,598,438	1,019,500	(389,800)	-27.66%	
Interfund Transfers	790,000	790,000	965,000	175,000	22.15%	
Total Water Fund	\$ 5,407,673	\$ 5,526,579	\$ 5,382,773	\$ (24,900)	-0.46%	

Summary of Major Variances Water and Sewer Funds-ADOPTED BUDGET

	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease) 2023 to 2022 Budget		Notes
				\$	%	
Sewer Fund						
Revenue						
Metered Sales	\$ 1,577,685	\$ 1,555,000	\$ 1,893,117	\$ 315,432	19.99%	Proposed 20% increase in sewer rate. Last changed in 2019
Ontario County /O/M Share	647,320	682,187	843,350	196,030	30.28%	Estimated increase based on increase in expenditures
Expenditures						
Salaries & Wages (.1)	\$ 668,677	\$ 521,868	\$ 634,573	\$ (34,103)	-5.10%	Move Deputy Director, Engineering Aide
Equipment (.2)	19,463	29,963	16,000	(3,463)	-17.79%	
Materials & Supplies (.3)	237,312	173,172	249,385	12,073	5.09%	Increase in supply costs due to inflation (chemicals)
Contractual Costs (.4)	911,664	995,768	1,303,923	392,259	43.03%	\$50k GIS mapping; \$12k cellular read; 10K vehicle & generator maintenance \$32K Chemicals (disinfection project online); \$145K electric/gas
Employee Benefits -FICA (.8)	291,893	269,971	293,941	2,048	0.70%	
Debt Service	707,773	707,773	574,947	(132,826)	-18.77%	
Capital	3,122,969	3,470,695	1,892,834	(1,230,135)	-39.39%	
Interfund Transfers	562,275	562,275	612,275	50,000	8.89%	
Total Sewer Fund	\$ 6,522,026	\$ 6,731,484	\$ 5,577,878	\$ (944,147)	-14.48%	

TAX INFORMATION

REAL PROPERTY TAXES

City of Canandaigua Assessed Valuation: 2013- 2023

(Tax Base)		Assessed Value	Change	Tax Levy	Change	Exemption Removal	Strike Amount	Tax Rate	Change
Year									
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%
Actual	2021	722,610,630	-0.34%	5,692,300	5.14%	(10,221)	5,682,079	7.863	5.51%
Actual	2022	802,753,380	11.09%	5,958,077	4.67%	(10,959)	5,947,118	7.408	-5.78%
Budget	2023	828,583,623	3.22%	6,367,060	6.86%	(12,288)	6,354,772	7.669	3.52%

Special Assessment

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Parking Lot	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000
BID-Special Assessment	36,466	36,466	36,466	42,500
	\$ 45,466	\$ 45,466	\$ 45,466	\$ 52,500

Pilot Payments

	2023		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	Assessed Value	Taxable					
Finger Lakes Railway Association	1,280,000		\$ 1,644	\$ 1,802	\$ 1,800	\$ 2,021	\$ 2,050
NY Kitchen	-	EXPIRED	16,880	-	-	-	-
LFN North Street LLC (Constellation)	-	EXPIRED	17,444	20,718	20,718	20,718	-
Ajay Glass	2,733,500	2,641,700	11,846	12,499	15,673	15,673	20,260
Pinnacle North	-	TERMINATED	30,490	25,172	32,254	32,254	-
Pinnacle North - Excess		TERMINATED	26,661	-	-	79,311	-
North Shore-50 Lakeshore Dr.	24,055,300	FIXED				24,109	22,041
North Shore-24 Lakeshore Dr.	3,428,500	FIXED				12,248	12,371
243 Gorham St. LLC	10,822,900	498,000	3,711	3,916	3,689	3,689	3,819
The Lake House	26,007,500	4,468,000	-	35,134	33,101	33,101	34,267
Hotel Canandaigua	20,151,500	4,150,000	-	32,633	30,745	30,745	31,827
	\$ 88,479,200	\$ 11,757,700	\$ 108,676	\$ 131,874	\$ 137,980	\$ 253,869	\$ 126,636

TAX INFORMATION

TAX CAP CALCULATION

	Total	General Revenues	BID Assessments	Parking Assessment
Total Real Property Tax Levy for Fiscal Year Ending 12/31/22	\$ 6,003,543	5,958,077	36,466	9,000
Tax base growth factor	1.0093			
	6,059,376			
Add: PILOTs receivable FYE 12/31/22	253,869			
	6,313,245			
Allowable growth factor	1.02			
	6,439,510			
Less: PILOTs receivable FYE 12/31/23	126,636			
	6,312,874			
2022 available carryover	-			
	6,312,874			
Add: PFRS Exclusion	-			
Tax Levy Limit Available for 2023	5.15%	6,312,874		
Proposed Tax Levy in 2023 Budget	6.93%	6,419,560	6,367,060	42,500
		10,000		
Difference		106,686	408,983	6,034
% of Levy Change		1.78%	6.86%	16.55%
			11.11%	

TAX INFORMATION

NYS-Real Property System
 County of Ontario
 City of Canandaigua

Assessor's Report - 2022 - Current Year File
 S495 Exemption Impact Report
 City Detail Report

RPS221/V04/L01

Uniform Percentage 98
 Total Assessed Value 1,279,507,051
 Equalized Total Assessed Value 1,305,619,440

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS-GENERALLY	RPTL 404(1)	6	\$ 12,598,980	0.97
13100	CO-GENERALLY	RPTL 406(1)	7	22,057,143	1.69
13350	CITY-GENERALLY	RPTL 406(1)	34	52,549,571	4.03
13370	CITY-CEMETERY LAND	RPTL 446	2	378,061	0.03
13800	SCHOOL DISTRICT	RPTL 408	9	78,205,612	5.99
14100	USA-GENERALLY	RPTL 400(1)	1	1,112,245	0.09
14110	USA-SPECIFIED USES	STATE L 54	1	5,612,245	0.43
18020	MUNICIPAL INDUSTRIAL DEV. AGENCY	RPTL412-a	9	110,134,952	8.44
25110	NONPROF CORP-RELIG(CONST PRO)	RPTL 420-a	12	17,664,286	1.35
25120	NONPROF CORP-EDUCL(CONST PRO)	RPTL 420-a	4	6,751,631	0.52
25130	NONPROF CORP-CAHR(CONST PRO)	RPTL 420-a	8	14,778,531	1.13
25210	NONPROF CORP-HOSPITAL	RPTL 420-a	3	94,883,673	7.27
25230	NONPROF CORP-MORAL/MENTAL IM	RPTL 420-a	3	8,780,612	0.67
25300	NONPROF CORP-SPECIFIED USES	RPTL 420-b	5	4,461,735	0.34
26100	VETERANS ORGANIZATION	RPTL 452	2	769,898	0.06
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	3,326,020	0.26
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	7,548,980	0.58
28120	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	5,525,000	0.42
28220	URBAN REN OWNER-COMM DEV CORP	P H F I L 260	1	70,408	0.01
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	159	1,926,912	0.15
41131	ALT VET EX-WAR PERION-COMBAT	RPTL 458-a	112	2,263,674	0.17
41141	ALT VET EX-WAR PERION-DISABILITY	RPTL 458-a	69	2,037,028	0.16
41300	PARAPLEGIC VETS	RPTL 458(3)	1	513,776	0.04
41400	CLERGY	RPTL 460	8	12,245	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	18	1,119,960	0.09
41803	PERSONS AGE 65 OR OVER	RPTL 467	37	1,435,935	0.11
41806	PERSONS AGE 65 OR OVER	RPTL 467	24	1,653,314	0.13
41930	DISABILITIES AND LIMITED INCOME	RPTL 459-c	3	215,051	0.02
47611	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	13	1,692,408	0.13
49503	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	14,429	0.00
49506	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	25,510	0.00
Total System Exemptions:			559	\$ 460,119,825	35.24

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: \$ 88,479,200

Staffing

Summary of Staffing by Department

		2022	2023	Personnel
		Budget	Budget	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
Treasurer (1325)	Recreation Supervisor (Full Time Split)	0.10	-	(0.10)
	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	1.00	1.00	-
	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		<u>17.60</u>	<u>18.50</u>	<u>0.90</u>
<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		<u>4.00</u>	<u>4.00</u>	<u>-</u>
<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
Traffic Safety (3310)	Youth Officer (1) - Part Time FTE	0.50	0.50	-
	School Crossing Guards (5) Part Time FTE	1.20	1.20	-
Total Police Protection		<u>30.70</u>	<u>30.70</u>	<u>-</u>

Staffing

Summary of Staffing by Department

		2022 Budget	2023 Budget	Personnel Change
<u>Fire Department</u>				
Fire Rescue (3410)	Fire Chief	1.00	1.00	-
	Captains	4.00	4.00	-
	Firefighters-Full Time	11.00	14.00	3.00
	Firefighters-Part Time FTE	-	-	-
	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	16.58	19.58	3.00
<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	1.00	0.50
	Office Specialist	1.00	1.00	-
	Office Specialist	1.00	1.00	-
	Cleaner Part Time -Part Time FTE	0.50	0.50	-
	Building Mechanic	1.00	1.00	-
	Senior Engineer	-	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	-

Staffing

Summary of Staffing by Department

		2022	2023	Personnel
		Budget	Budget	Change
	Equipment Mechanics	3.00	3.00	-
Street Maintenance (5110)	Equipment Mechanic (Full Time Split)	0.50	-	(0.50)
	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)	Equipment Mechanic/Operator	-	1.00	1.00
	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	2.00	2.00	-
	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	34.11	34.81	0.70
Recreation and Culture				
Kershaw Park Beach (7180)	Recreation Supervisor (Full Time Split)	0.25	0.25	-
	Seasonal - FTE	3.11	3.11	-
All Youth Programs (7310)	Recreation Supervisor (Full Time Split)	0.25	0.50	0.25
	Summer Day Camp (7320)	Recreation Supervisor (Full Time Split)	0.30	-
Kiddie Camp (7321)	Seasonal - FTE	2.32	2.32	-
	Recreation Supervisor (Full Time Split)	0.05	-	(0.05)
	Seasonal - FTE	0.33	0.33	-
Adult Recreation (7620)	Recreation Supervisor (Full Time Split)	0.05	-	(0.05)
	Community Programs	Recreation Supervisor (Full Time Split)		0.25
Total Recreation		6.66	6.51	0.10
Total General Fund		109.65	114.10	4.70

Staffing

Summary of Staffing by Department

		2022 Budget	2023 Budget	Personnel Change
Water Fund				
Water Treatment Plant (8320)	Chief WTP Operator	1.00	1.00	-
	Assistant WTP Supervisor	1.00	1.00	-
	WTP Operator	4.00	4.00	-
	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	5.00	5.00	-
	PUMA (Full Time Split)	0.20	0.20	-
	Seasonal-FTE	0.15	0.15	-
Total Water Fund		<u>12.75</u>	<u>12.45</u>	<u>(0.30)</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	-	-	-
	WRRF Operators/Main Mech/Laborers	5.00	5.00	-
	Seasonal FTE	0.28	0.28	-
Total Sewer Fund		<u>9.98</u>	<u>9.08</u>	<u>(0.90)</u>
Total City of Canandaigua		<u>132.38</u>	<u>135.63</u>	<u>3.50</u>
Full time		104.00	107.75	3.75
Part time to full time		2.00	2.00	-
Part Time		14.78	14.28	(0.50)
Seasonal		11.60	11.60	-
Total City of Canandaigua		<u>132.38</u>	<u>135.63</u>	<u>3.25</u>

CITY OF CANANDAIGUA

FEE SCHEDULE CHANGES

FEE DESCRIPTION	CITY CODE	LAST CHANGED	PROPOSED FEE	CURRENT FEE	NOTES
<u>CODE ENFORCEMENT</u>					
Sign Review/Permit		2013	\$3/sq. ft. - \$20 minimum charge	\$2/sq. ft. - \$20 minimum charge	
Site Plan Review		2013	\$200 + reimbursement review fee by consultant if required	review fee by consultant if required	
Recreation Fee for Major Subdivision		2008	\$1,500.00	\$1,000.00	
Minimum Housing Inspection Fee Schedule					
Initial Routine Inspection		2008	\$50.00/Unit	\$20 Per Additional Unit-Same Building	
Second Inspection - If Required		2008	No Fee	No Fee	No Change
Third Inspection - Same Violation		2008	\$50.00/Unit	\$50.00/Unit	No Change
Fourth and Subsequent Inspections - Same Violations		2008	\$100.00/Unit	\$100.00/Unit	No Change
<u>COMMUNITY EVENTS</u>					
Special Events		2008	\$75.00	\$50	
Hourly Reimbursement Rates for Labor					
Police Officer	2013-054	2013	\$80/hour	Actual Rate	Standard Cost for All Events
Firefighter	2013-054	2013	\$70/hour	Actual Rate	Standard Cost for All Events
DPW Worker	2013-054	2013	\$55/hour	Actual Rate	Standard Cost for All Events
<u>PUBLIC WORKS</u>					
Permits for City ROW		prior to 1976	\$100	\$10	
Multi Family Refuse Fee (Units 2-4)		2010		\$160.00 annually/unit	
Nonprofit Refuse Fee		2010		\$160.00 annually	
Refuse Fee		2023	\$12.50/month for all garbage toters after 1	-	Fee charged Quarterly on Water Bill

CITY OF CANANDAIGUA

FEE SCHEDULE CHANGES

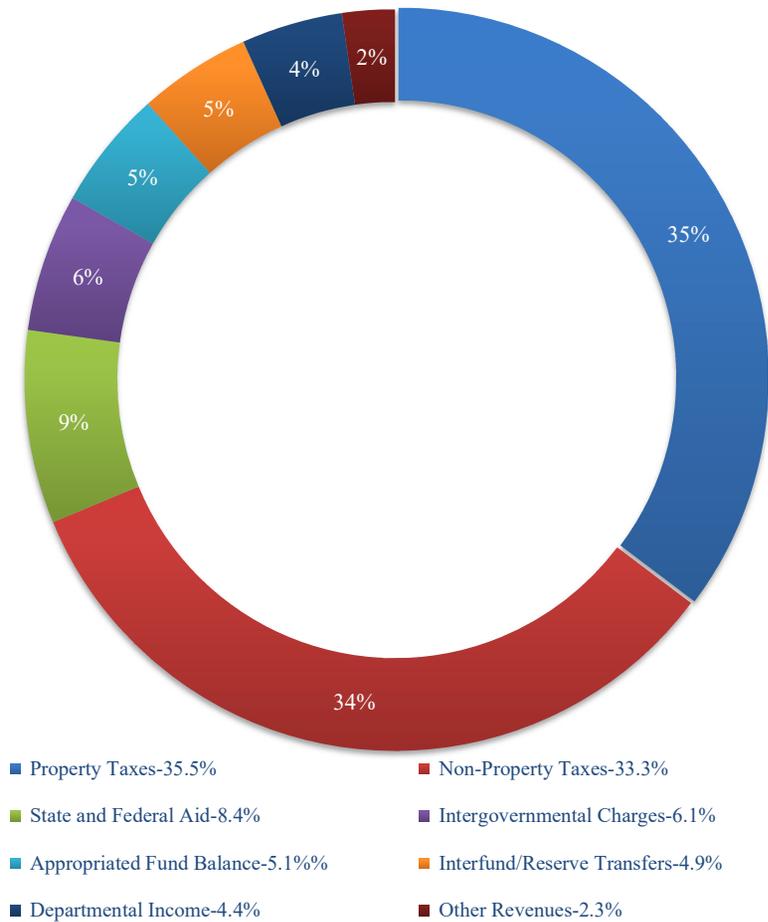
FEE DESCRIPTION	CITY CODE	LAST CHANGED	PROPOSED FEE	CURRENT FEE	NOTES
<u>PARKS & RECREATION</u>					
Summer Day Camp					
Summer Day Camp - Youth Grades 1-8		2022	\$140/Week	\$125/Week	
Summer Day Camp Family Rate - Youth Grades 1-8		2022	\$50 off per child after 2 children	\$50 off per child after 2 children	
Summer Day Camp - The After Camp Club (TACC)		2022	\$40/Week	NEW	Extended Camp Hours from 3-5:30
Kiddie Kamp - Children Ages 3-5		2021	\$75.00/Week	\$65.00/Week	

GENERAL FUND

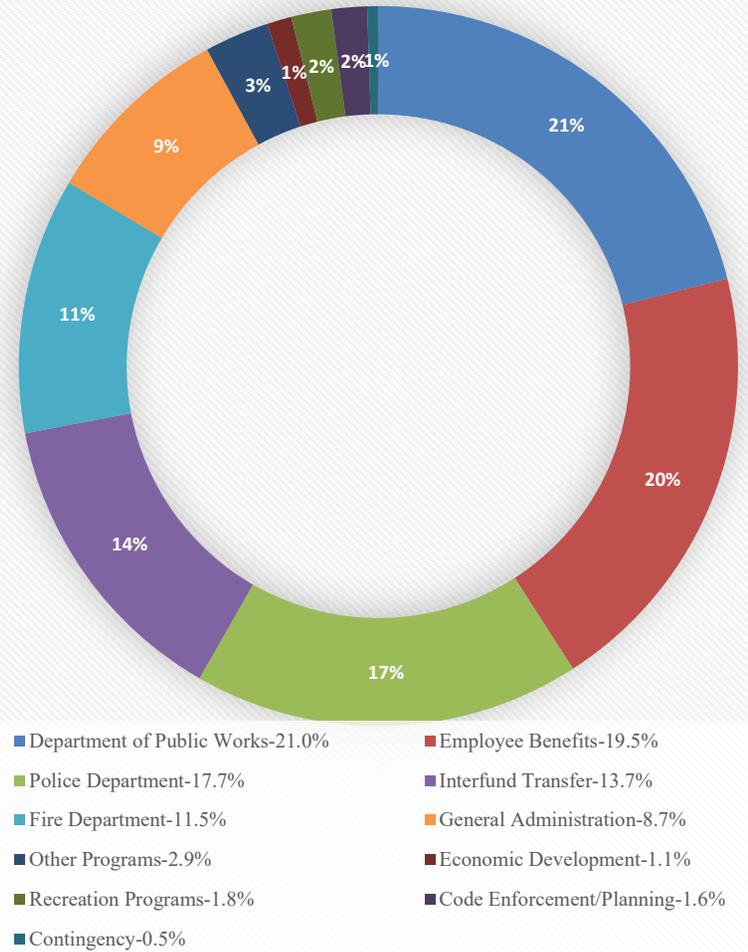
GENERAL FUND SUMMARY

Summary of General Fund Revenue, Expenditures and Fund Balance

Source Of Funds



Use of Funds



GENERAL FUND SUMMARY

Summary of General Fund Revenue, Expenditures and Fund Balance

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget \$	%
REVENUES							
Property Taxes	\$ 5,606,253	\$ 5,942,231	\$ 6,221,523	\$ 6,318,803	\$ 6,616,196	\$ 394,673	6.34%
Non-Property Taxes	4,926,155	5,871,363	5,665,146	6,130,000	6,258,250	593,104	10.47%
Departmental Income	652,117	764,620	728,707	837,019	828,069	99,363	13.64%
Intergovernmental Charges	743,974	772,152	845,203	840,236	1,126,830	281,627	33.32%
Use of Money & Property	80,776	56,197	73,990	80,990	171,712	97,722	132.07%
Licenses and Permits	87,586	111,842	132,640	143,100	152,800	20,160	15.20%
Fines and Forfeitures	81,996	122,630	94,500	106,271	104,500	10,000	10.58%
Sale of Prop. and Comp for Loss	5,920	48,123	-	180	-	-	
Miscellaneous Revenues	7,689	17,671	14,568	15,899	2,000	(12,568)	-86.27%
State and Federal Aid	1,476,564	1,617,360	1,524,572	1,849,166	1,575,252	50,680	3.32%
Interfund/Reserve Transfers	674,724	678,528	728,158	728,158	913,160	185,002	25.41%
Total Revenues	\$ 14,343,753	\$ 16,002,715	\$ 16,029,007	\$ 17,049,821	\$ 17,748,769	\$ 1,719,763	10.73%
EXPENDITURES By Department							
General Administration	\$ 1,122,192	\$ 1,162,390	\$ 1,268,464	\$ 1,227,133	\$ 1,603,063	\$ 334,599	26.38%
Code Enforcement/Planning	278,787	279,688	294,735	290,653	306,640	11,905	4.04%
Police Department	2,676,086	2,757,830	3,131,656	2,979,622	3,256,280	124,624	3.98%
Fire Department	1,393,964	1,517,267	1,804,616	1,820,437	2,157,102	352,486	19.53%
Public Safety - Other	23,104	21,415	23,638	18,638	23,570	(68)	-0.29%
Department of Public Works	2,667,002	2,779,747	3,568,811	3,345,728	3,954,690	385,879	10.81%
Economic Development	194,416	204,541	193,216	193,216	201,250	8,034	4.16%
Recreation Programs	187,708	242,922	337,471	275,601	331,063	(6,407)	-1.90%
Other Community Programs	18,320	38,549	73,510	45,275	85,665	12,155	16.54%
Employee Benefits	3,120,906	3,190,885	3,396,857	3,203,915	3,706,282	309,425	9.11%
Purchase of Electric Energy-Solar	448,174	453,355	450,000	435,000	434,000	(16,000)	-3.56%
Interfund Transfer	2,267,519	1,847,541	2,070,619	3,235,015	2,571,869	501,250	24.21%
Contingency	-	-	100,000	-	100,000	-	0.00%
Total Expenditures	\$ 14,398,179	\$ 14,496,129	\$ 16,713,593	\$ 17,070,233	\$ 18,731,475	\$ 2,017,882	12.07%
Operating Surplus (Loss)	\$ (54,426)	1,506,585	(684,587)	(20,413)	(982,706)	(298,120)	

GENERAL FUND SUMMARY

Summary of General Fund Revenue, Expenditures and Fund Balance

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget \$	%
FUND BALANCE							
Beginning Fund Balance	\$ 4,966,807	4,912,381	6,024,674	6,024,674	5,610,657		
Appropriated-Non-Spendable		(380,924)	(393,604)	(393,604)	(393,604)		
Net Surplus (Loss)	(54,426)	1,506,585					
Appropriated-Operating			(684,587)	(20,413)	(782,706)		
Appropriated-One Time					(200,000)		
Restricted -Move to Reserve Fund		(13,369)					
Unappropriated Fund Balance	\$ 4,912,381	6,024,674	4,946,483	5,610,657	4,234,347		
Fund Balance as % of Expenditures	34.1%	41.6%	29.6%	32.9%	22.6%		

GENERAL FUND REVENUE - By Object

	2020	2021	2022	2022	2023	Increase (Decrease)	
						2023 to 2022 Budget	
						Actual	Actual
<u>Property Taxes</u>							
Property Taxes	\$ 5,382,013	\$ 5,704,213	\$ 5,958,077	\$ 5,964,469	\$ 6,367,060	\$ 408,983	6.86%
Special Assessments	45,466	45,466	45,466	45,466	52,500	7,034	15.47%
Payments in Lieu of Taxes	108,676	131,874	137,980	253,868	126,636	(11,344)	-8.22%
Interest and Penalties on Taxes	70,098	60,678	80,000	55,000	70,000	(10,000)	-12.50%
Total Property Tax Items	\$ 5,606,253	\$ 5,942,231	\$ 6,221,523	\$ 6,318,803	\$ 6,616,196	\$ 394,673	6.34%
<u>Non-Property Taxes</u>							
Sales Tax	\$ 4,617,454	\$ 5,364,996	\$ 5,185,146	\$ 5,550,000	\$ 5,633,250	\$ 448,104	8.64%
Hotel Occupancy Tax	41,933	236,035	200,000	300,000	345,000	145,000	72.50%
Utilities Tax	108,758	117,842	130,000	130,000	130,000	-	0.00%
Cable Franchise Tax	158,011	152,491	150,000	150,000	150,000	-	0.00%
Total Non-Property Tax Items	\$ 4,926,155	\$ 5,871,363	\$ 5,665,146	\$ 6,130,000	\$ 6,258,250	\$ 593,104	10.47%
<u>Departmental Fees</u>							
City Treasurer Fees	\$ 8,945	\$ 10,657	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
Tax Sale Expense Reimbursement	210	2,270	6,500	4,000	6,500	-	0.00%
City Clerk Fees	32,799	37,487	36,000	36,000	36,000	-	0.00%
Rental Housing Inspection Fees	10,855	16,245	15,000	15,000	15,000	-	0.00%
Other Public Safety Income	11,618	7,427	12,000	17,000	12,000	-	0.00%
Police Department Fees	5,608	7,177	7,000	8,535	7,000	-	0.00%
Fire Inspection & Program Fees	20,590	23,000	17,500	15,000	17,500	-	0.00%
DPW Reimbursable Projects	-	4,399	-	-	-	-	NA
Park Facility Fees	7,623	11,955	11,500	11,500	11,500	-	0.00%
Dog Park Fees	4,765	6,185	4,500	5,500	4,500	-	0.00%
Kershaw Park Fees	35,017	40,757	50,000	37,643	50,000	-	0.00%
Recreation-Fees	36,756	98,248	126,343	107,950	150,305	23,963	18.97%
Planning Commission/ZBA Fees	6,000	5,000	4,500	7,406	4,500	-	0.00%
Refuse Charges	92,163	92,230	91,364	90,985	47,764	(43,600)	-47.72%

GENERAL FUND REVENUE - By Object

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
Late Payment Penalties - Refuse	2,498	1,867	2,500	1,500	2,500	-	0.00%
Sale of Electric Power - Solar	376,671	399,716	335,000	470,000	454,000	119,000	35.52%
Total Departmental Fees	\$ 652,117	\$ 764,620	\$ 728,707	\$ 837,019	\$ 828,069	\$ 99,363	13.64%
<u>Charges To Other Governments</u>							
Assessment Challenges	\$ 22,716	\$ 9,064	\$ 35,000	\$ 6,344	\$ 20,000	\$ (15,000)	-42.86%
Police - SRO Program	94,683	106,783	102,000	120,398	155,585	53,585	52.53%
Police - STOP DWI	2,379	5,769	5,000	5,291	11,500	6,500	130.00%
Fire - Other Governments	993	-	-	-	-	-	NA
Fire Protection Services	613,203	638,203	688,203	688,203	939,745	251,542	36.55%
Recreation-Other Government	10,000	12,333	15,000	20,000	-	(15,000)	-100.00%
Total Charges to Other Governments	\$ 743,974	\$ 772,152	\$ 845,203	\$ 840,236	\$ 1,126,830	\$ 281,627	33.32%
<u>Use Of Money and Property</u>							
Interest Earnings	\$ 35,741	\$ 10,850	\$ 28,000	\$ 35,000	\$ 125,000	\$ 97,000	346.43%
Rental of City Property	45,035	45,347	45,990	45,990	46,712	722	1.57%
Total Use of Money and Property	\$ 80,776	\$ 56,197	\$ 73,990	\$ 80,990	\$ 171,712	\$ 97,722	132.07%
<u>Licenses and Permits</u>							
Games of Chance	\$ 45	\$ 40	\$ 300	\$ 100	\$ 300	-	0.00%
Other Licenses	7,345	6,463	9,000	7,000	9,000	-	0.00%
Building and Alteration Permits	62,754	82,465	76,500	114,000	100,000	23,500	30.72%
Building fees - Reimbursement	3,055	-	-	-	-	-	NA
Dog Licenses	13,685	14,242	21,840	16,000	17,000	(4,840)	-22.16%
Special Event Permits	703	8,633	25,000	6,000	26,500	1,500	6.00%
Total Licenses and Permits	\$ 87,586	\$ 111,842	\$ 132,640	\$ 143,100	\$ 152,800	\$ 20,160	15.20%
<u>Fines and Forfeitures</u>							
Parking Tickets	\$ 17,571	\$ 34,003	\$ 30,000	\$ 22,866	\$ 20,000	\$ (10,000)	-33.33%
Handicap Surcharge	30	60	-	-	-	-	NA

GENERAL FUND REVENUE - By Object

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
Fines and Forfeited Bail	61,355	81,887	60,000	82,000	82,000	22,000	36.67%
Crime Proceeds - Restitution	3,009	6,620	4,500	1,405	2,500	(2,000)	-44.44%
Forfeitures of Deposit	30	60	-	-	-	-	NA
Total Fines and Forfeitures	\$ 81,996	\$ 122,630	\$ 94,500	\$ 106,271	\$ 104,500	\$ 10,000	10.58%
<u>Sale of Property and Compensation For Loss</u>							
Workers Comp Reimbursement	\$ 5,920	\$ 48,123	\$ -	\$ 180	\$ -	\$ -	NA
Other Compensation for Loss	-	-	-	-	-	-	NA
Compensation for Loss	\$ 5,920	\$ 48,123	\$ -	\$ 180	\$ -	\$ -	NA
<u>Miscellaneous</u>							
Gifts & Donations	\$ 4,490	\$ 4,705	\$ 4,500	\$ 7,694	\$ -	\$ (4,500)	-100.00%
Refunds - Prior Yr Expend	920	10,833	-	3,018	-	-	NA
Seized and Unclaimed	159	807	2,000	3,804	2,000	-	0.00%
Unclassified Revenues	2,120	1,326	8,068	1,383	-	(8,068)	-100.00%
Total Miscellaneous	\$ 7,689	\$ 17,671	\$ 14,568	\$ 15,899	\$ 2,000	\$ (12,568)	-86.27%
<u>State Aid</u>							
State Aid - Revenue Sharing	\$ 1,063,339	\$ 1,175,269	\$ 1,119,304	\$ 1,119,304	\$ 1,119,304	\$ -	0.00%
State Aid - Mortgage Tax	241,792	291,196	250,000	550,000	300,000	50,000	20.00%
State Aid - Court Facilities	15,106	13,326	12,500	13,000	12,500	-	0.00%
State Aid - Real Property Tax Admin.	-	-	-	8,337	-	-	NA
State Aid - Other	2,796	3,889	3,500	3,600	3,500	-	0.00%
State Aid - Other Public Safety - Police	3,603	4,485	7,350	5,669	7,880	530	7.21%
State Aid - Other Public Safety - Fire	1,500	-	-	-	-	-	NA
State Aid - CHIPS	-	-	-	50	-	-	NA
State Aid - Arterial Maintenance	128,318	128,318	128,318	128,318	128,318	-	0.00%
State Aid-Other Transportation	16,746	-	-	-	-	-	NA
Total State Aid	\$ 1,473,200	\$ 1,616,483	\$ 1,520,972	\$ 1,828,278	\$ 1,571,502	\$ 50,530	3.32%

GENERAL FUND REVENUE - By Object

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
<u>Federal Aid</u>							
Federal Aid - Crime Control	3,363	877	3,600	20,888	3,750	150	4.17%
Total Federal Aid	\$ 3,363	\$ 877	\$ 3,600	\$ 20,888	\$ 3,750	\$ 150	4.17%
<u>Interfund Transfer/Revenue</u>							
Water/Sewer Interfund Revenue	\$ 384,724	\$ 388,528	\$ 438,158	\$ 438,158	\$ 623,160	\$ 185,002	42.22%
Interfund Transfers	290,000	290,000	290,000	290,000	290,000	-	0.00%
Total Interfund Transfers	\$ 674,724	\$ 678,528	\$ 728,158	\$ 728,158	\$ 913,160	\$ 185,002	25.41%
Total General Fund Revenues	\$ 14,343,753	\$ 16,002,715	\$ 16,029,007	\$ 17,049,821	\$ 17,748,769	\$ 1,719,763	10.73%

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget \$	%
General Administration							
<u>Legislative - 1010</u>							
Salaries & Wages (.1)	\$ 51,669	\$ 51,669	\$ 53,219	\$ 53,219	\$ 53,220	\$ 1	0.00%
Equipment (.2)	-	-	-	-	-	-	-
Materials & Supplies (.3)	-	-	-	-	-	-	-
Contractual Costs (.4)	7,706	9,293	31,400	27,049	11,400	(20,000)	-63.69%
Employee Benefits -FICA (.8)	3,953	3,953	4,070	4,071	4,067	(3)	-0.07%
Total Operating Expenditures	\$ 63,328	\$ 64,915	\$ 88,689	\$ 84,340	\$ 68,687	\$ (20,002)	-22.55%
<u>Municipal Executive - 1230</u>							
Salaries & Wages (.1)	\$ 176,921	\$ 128,601	\$ 128,272	\$ 128,272	\$ 192,776	\$ 64,504	50.29%
Equipment (.2)	-	2,496	-	-	-	-	-
Materials & Supplies (.3)	700	356	600	400	600	-	0.00%
Contractual Costs (.4)	9,630	10,015	11,779	12,807	14,405	2,626	22.29%
Employee Benefits -FICA (.8)	13,413	9,896	9,810	9,810	14,747	4,937	50.33%
Total Operating Expenditures	\$ 200,664	\$ 151,364	\$ 150,461	\$ 151,289	\$ 222,528	\$ 72,067	47.90%
<u>Treasurer - 1325</u>							
Salaries & Wages (.1)	\$ 173,215	\$ 201,726	\$ 266,205	\$ 257,185	\$ 283,909	\$ 17,704	6.65%
Equipment (.2)	834	2,919	-	-	-	-	-
Materials & Supplies (.3)	2,864	3,232	3,750	3,090	3,750	-	0.00%
Contractual Costs (.4)	5,947	4,065	9,045	7,030	39,630	30,585	338.14%
Employee Benefits -FICA (.8)	12,692	14,878	20,360	17,808	21,720	1,360	6.68%
Total Operating Expenditures	\$ 195,551	\$ 226,820	\$ 299,360	\$ 285,113	\$ 349,009	\$ 49,649	16.59%
<u>Assessment - 1355</u>							
Salaries & Wages (.1)	\$ 48,766	\$ 49,408	\$ 52,105	\$ 52,105	\$ 53,552	\$ 1,446	2.78%
Equipment (.2)	-	-	-	-	-	-	-
Materials & Supplies (.3)	1,094	3,318	1,600	1,600	1,600	-	0.00%
Contractual Costs (.4)	129,666	86,796	131,350	84,625	102,350	(29,000)	-22.08%
Employee Benefits -FICA (.8)	3,631	3,674	3,990	3,990	4,100	110	2.76%
Total Operating Expenditures	\$ 183,157	\$ 143,197	\$ 189,045	\$ 142,320	\$ 161,602	\$ (27,444)	-14.52%

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
<u>City Clerk - 1410</u>							
Salaries & Wages (.1)	\$ 49,737	\$ 51,507	\$ 53,684	\$ 53,127	\$ 60,012	\$ 6,327	11.79%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	2,142	2,438	2,600	2,175	2,600	-	0.00%
Contractual Costs (.4)	5,081	12,430	17,230	14,032	24,475	7,245	42.05%
Employee Benefits -FICA (.8)	3,583	3,704	4,110	4,110	4,590	480	11.68%
Total Operating Expenditures	\$ 60,543	\$ 70,079	\$ 77,624	\$ 73,444	\$ 91,677	\$ 14,052	18.10%
<u>Corporation Counsel - 1420</u>							
Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment (.2)							
Materials & Supplies (.3)							
Contractual Costs (.4)	100,636	100,206	112,500	112,500	112,500	-	0.00%
Employee Benefits -FICA (.8)							
Total Operating Expenditures	\$ 100,636	\$ 100,206	\$ 112,500	\$ 112,500	\$ 112,500	\$ -	0.00%
<u>Personnel (1430)</u>							
Salaries & Wages (.1)	\$ 51,027	\$ 52,145	\$ 54,612	\$ 53,112	\$ 61,102	\$ 6,489	11.88%
Equipment (.2)	-	-	-	852	-	-	
Materials & Supplies (.3)							
Contractual Costs (.4)	5,080	9,107	11,800	12,098	16,647	4,847	41.08%
Employee Benefits -FICA (.8)	3,644	3,706	4,180	4,180	4,670	490	11.72%
Total Operating Expenditures	\$ 59,751	\$ 64,958	\$ 70,592	\$ 70,242	\$ 82,419	\$ 11,826	16.75%
<u>Other General Government Support (.4)</u>							
Audit	\$ 12,344	\$ 19,409	\$ 16,950	\$ 16,950	\$ 17,680	\$ 730	4.31%
Tax Sale Expense	420	4,324	6,000	4,500	6,000	-	0.00%
Loss on Tax Sale Property Acquired					103,666	103,666	
Board of Elections	8,000	10,000	10,000	10,000	10,000	-	0.00%
Legal Adv/Public Information	2,007	2,751	3,000	3,000	3,000	-	0.00%
Central Communications	17,187	17,301	16,680	16,680	17,820	1,140	6.83%
Central Printing and Mailing	26,220	26,786	28,808	28,808	28,464	(344)	-1.19%
Insurance	128,981	135,786	152,578	179,450	279,282	126,704	83.04%
Judgement and Claims	24,057	81,790	-	2,322	-	-	
Taxes On City Property	35,158	37,279	38,675	38,675	41,230	2,555	6.61%
Miscellaneous Expenses	4,188	5,426	7,500	7,500	7,500	-	0.00%
Total Operating Expenditures	\$ 258,562	\$ 340,852	\$ 280,191	\$ 307,885	\$ 514,642	\$ 234,451	83.68%
Total General Administration	\$ 1,122,192	\$ 1,162,390	\$ 1,268,464	\$ 1,227,133	\$ 1,603,063	\$ 334,599	26.38%

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget \$	%
Code Enforcement/Planning							
<u>Code Enforcement - 3620</u>							
Salaries & Wages (.1)	\$ 143,813	\$ 145,945	\$ 151,332	\$ 151,332	\$ 156,108	\$ 4,776	3.16%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	1,492	1,385	1,870	1,100	2,070	200	10.70%
Contractual Costs (.4)	9,850	6,248	8,920	7,908	10,939	2,019	22.63%
Employee Benefits -FICA (.8)	10,962	11,141	11,580	11,580	11,940	360	3.11%
Total Operating Expenditures	\$ 166,116	\$ 164,720	\$ 173,702	\$ 171,920	\$ 181,057	\$ 7,355	4.23%
<u>Planning and Development - 8020</u>							
Salaries & Wages (.1)	\$ 103,591	\$ 106,119	\$ 109,183	\$ 109,183	\$ 113,403	\$ 4,220	3.86%
Equipment (.2)						-	
Materials & Supplies (.3)	699	677	700	700	700	-	0.00%
Contractual Costs (.4)	707	299	2,800	500	2,800	-	0.00%
Employee Benefits -FICA (.8)	7,674	7,873	8,350	8,350	8,680	330	3.95%
Total Operating Expenditures	\$ 112,672	\$ 114,968	\$ 121,033	\$ 118,733	\$ 125,583	\$ 4,550	3.76%
Total Code Enforcement, Planning and Development	\$ 278,787	\$ 279,688	\$ 294,735	\$ 290,653	\$ 306,640	\$ 11,905	4.04%
Police Department							
<u>Police Protection - 3120</u>							
Salaries & Wages (.1)	\$ 2,154,038	\$ 2,184,948	\$ 2,432,896	\$ 2,300,682	\$ 2,480,131	\$ 47,235	1.94%
Equipment (.2)	24,621	18,896	21,950	28,000	9,800	(12,150)	-55.35%
Materials & Supplies (.3)	72,480	75,440	106,775	96,146	110,585	3,810	3.57%
Contractual Costs (.4)	122,362	164,328	206,171	185,488	246,018	39,847	19.33%
Employee Benefits -FICA (.8)	162,035	160,707	186,120	176,002	189,731	3,611	1.94%
Total Operating Expenditures	\$ 2,535,536	\$ 2,604,319	\$ 2,953,913	\$ 2,786,318	\$ 3,036,265	\$ 82,352	2.79%
<u>SRO - 3123</u>							
Salaries & Wages (.1)	\$ 105,817	\$ 112,440	\$ 123,238	\$ 136,310	\$ 159,120	\$ 35,882	29.12%
Equipment (.2)	-	-	1,000	849	-	(1,000)	-100.00%
Materials & Supplies (.3)	-	586	695	695	2,545	1,850	266.19%
Contractual Costs (.4)	95	128	1,000	3,450	3,800	2,800	280.00%
Employee Benefits -FICA (.8)	7,923	8,392	9,430	10,420	12,170	2,740	29.06%
Total Operating Expenditures	\$ 113,836	\$ 121,546	\$ 135,363	\$ 151,724	\$ 177,635	\$ 42,272	31.23%

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget \$	%
<u>School Crossing Guards - 3310</u>							
Salaries & Wages (.1)	\$ 24,790	\$ 29,373	\$ 38,250	\$ 38,250	\$ 38,250	\$ -	0.00%
Equipment (.2)	-	-	400	-	-	(400)	-100.00%
Materials & Supplies (.3)	27	345	800	400	1,200	400	50.00%
Contractual Costs (.4)						-	
Employee Benefits -FICA (.8)	1,897	2,247	2,930	2,930	2,930	-	0.00%
Total Operating Expenditures	\$ 26,714	\$ 31,966	\$ 42,380	\$ 41,580	\$ 42,380	\$ -	0.00%
Total Police Department	\$ 2,676,086	\$ 2,757,830	\$ 3,131,656	\$ 2,979,622	\$ 3,256,280	\$ 124,624	3.98%
<u>Fire Department</u>							
<u>Fire Rescue - 3410</u>							
Salaries & Wages (.1)	\$ 1,109,896	\$ 1,219,416	\$ 1,414,690	\$ 1,406,301	\$ 1,691,638	\$ 276,947	19.58%
Equipment (.2)	41,083	29,946	39,000	42,769	14,000	(25,000)	-64.10%
Materials & Supplies (.3)	37,515	43,958	50,560	63,241	117,900	67,340	133.19%
Contractual Costs (.4)	96,930	105,165	160,195	167,641	171,464	11,269	7.03%
Employee Benefits -FICA (.8)	83,506	91,016	108,220	107,582	129,410	21,190	19.58%
Total Operating Expenditures	\$ 1,368,931	\$ 1,489,501	\$ 1,772,665	\$ 1,787,534	\$ 2,124,412	\$ 351,746	19.84%
<u>Fire Inspection- 3420</u>							
Salaries & Wages (.1)	\$ 21,973	\$ 24,351	\$ 26,280	\$ 29,362	\$ 26,280	\$ -	0.00%
Equipment (.2)	-	267	1,000	358	1,500	500	50.00%
Materials & Supplies (.3)	202	368	750	146	1,250	500	66.67%
Contractual Costs (.4)	1,247	1,000	1,910	970	1,650	(260)	-13.61%
Employee Benefits -FICA (.8)	1,612	1,781	2,010	2,068	2,010	-	0.00%
Total Operating Expenditures	\$ 25,034	\$ 27,766	\$ 31,950	\$ 32,903	\$ 32,690	\$ 740	2.32%
Total Fire Department	\$ 1,393,964	\$ 1,517,267	\$ 1,804,616	\$ 1,820,437	\$ 2,157,102	\$ 352,486	19.53%
<u>Other Public Safety</u>							
<u>Other Public Safety (.4)</u>							
Outside Agency- Animal Control-Dog (3510)	\$ 18,104	\$ 16,415	\$ 18,638	\$ 18,638	\$ 18,570	\$ (68)	-0.36%
Outside Agency- Animal Control-Cat (3520)	5,000	5,000	5,000	-	5,000	-	0.00%
Handicap Parking Education (2989)	-	-	-	-	-	-	
Total Operating Expenditures	\$ 23,104	\$ 21,415	\$ 23,638	18,638	\$ 23,570	\$ (68)	-0.29%

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
Department of Public Works							
<u>Public Works Administration - 1490</u>							
Salaries & Wages (.1)	\$ 224,917	\$ 205,069	\$ 285,195	\$ 293,810	\$ 477,589	\$ 192,394	67.46%
Equipment (.2)	1,409	-	4,100	4,600	1,000	(3,100)	-75.61%
Materials & Supplies (.3)	15,773	20,257	32,927	27,195	14,185	(18,742)	-56.92%
Contractual Costs (.4)	102,243	82,485	91,405	100,828	128,925	37,520	41.05%
Employee Benefits -FICA (.8)	16,853	15,373	21,820	19,654	36,535	14,715	67.44%
Total Operating Expenditures	\$ 361,195	\$ 323,184	\$ 435,447	\$ 446,087	\$ 658,234	\$ 222,787	51.16%
<u>Municipal Building - 1620</u>							
Salaries & Wages (.1)	\$ 14,793	\$ 12,413	\$ 17,487	\$ 804	\$ -	\$ (17,487)	-100.00%
Equipment (.2)	-	162	1,100	-	-	(1,100)	-100.00%
Materials & Supplies (.3)	896	1,554	4,450	1,950	26,780	22,330	501.80%
Contractual Costs (.4)	30,454	41,602	48,260	76,543	56,925	8,665	17.95%
Employee Benefits -FICA (.8)	1,131	950	1,340	62	-	(1,340)	-100.00%
Total Operating Expenditures	\$ 47,274	\$ 56,681	\$ 72,637	\$ 79,358	\$ 83,705	\$ 11,068	15.24%
<u>Central Garage - 1640</u>							
Salaries & Wages (.1)	\$ 208,732	\$ 228,147	\$ 272,839	\$ 264,235	\$ 274,079	\$ 1,240	0.45%
Equipment (.2)	6,290	6,085	10,275	6,000	3,700	(6,575)	-63.99%
Materials & Supplies (.3)	11,541	11,463	14,480	14,480	29,975	15,495	107.01%
Contractual Costs (.4)	16,280	26,182	49,900	41,622	45,700	(4,200)	-8.42%
Employee Benefits -FICA (.8)	15,362	16,858	20,869	20,214	20,970	101	0.48%
Total Operating Expenditures	\$ 258,205	\$ 288,734	\$ 368,363	\$ 346,551	\$ 374,424	\$ 6,061	1.65%
<u>Street Maintenance - 5110</u>							
Salaries & Wages (.1)	\$ 467,939	\$ 491,681	\$ 538,437	\$ 497,599	\$ 561,759	\$ 23,322	4.33%
Equipment (.2)	4,836	2,134	13,000	13,000	13,000	-	0.00%
Materials & Supplies (.3)	107,646	108,555	124,055	140,555	174,335	50,280	40.53%
Contractual Costs (.4)	135,115	150,160	262,900	185,722	288,000	25,100	9.55%
Employee Benefits -FICA (.8)	34,599	36,294	41,190	40,000	42,970	1,780	4.32%
Total Operating Expenditures	\$ 750,135	\$ 788,824	\$ 979,582	\$ 876,876	\$ 1,080,064	\$ 100,482	10.26%
<u>Snow and Ice Control - 5142</u>							
Salaries & Wages (.1)	\$ 52,370	\$ 43,093	\$ 65,000	\$ 80,000	\$ 72,000	\$ 7,000	10.77%
Equipment (.2)	7,974	-	7,250	7,250	13,500	6,250	86.21%
Materials & Supplies (.3)	120,733	87,598	152,750	142,820	171,525	18,775	12.29%
Contractual Costs (.4)	25,524	23,333	29,500	39,500	33,900	4,400	14.92%
Employee Benefits -FICA (.8)	3,923	3,215	4,970	6,123	5,510	540	10.87%
Total Operating Expenditures	\$ 210,524	\$ 157,239	\$ 259,470	\$ 275,693	\$ 296,435	\$ 36,965	14.25%

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
<u>Street Lighting - 5182</u>							
Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment (.2)	1,619	-	-	-	-	-	
Materials & Supplies (.3)	15,047	10,349	45,000	48,200	52,750	7,750	17.22%
Contractual Costs (.4)	42,556	57,014	71,750	72,000	85,700	13,950	19.44%
Employee Benefits -FICA (.8)	-	-	-	-	-	-	
Total Operating Expenditures	\$ 59,222	\$ 67,363	\$ 116,750	\$ 120,200	\$ 138,450	\$ 21,700	18.59%
<u>Park Maintenance - 7110</u>							
Salaries & Wages (.1)	\$ 393,283	\$ 440,978	\$ 531,766	\$ 449,835	\$ 535,408	\$ 3,642	0.68%
Equipment (.2)	8,479	24,437	16,065	12,000	13,200	(2,865)	-17.83%
Materials & Supplies (.3)	58,605	64,299	97,311	88,253	105,100	7,789	8.00%
Contractual Costs (.4)	28,340	45,624	55,940	47,825	76,650	20,710	37.02%
Employee Benefits -FICA (.8)	28,952	32,420	40,684	34,185	40,962	278	0.68%
Total Operating Expenditures	\$ 517,659	\$ 607,759	\$ 741,766	\$ 632,098	\$ 771,320	\$ 29,554	3.98%
<u>Waste Collection - 8160</u>							
Salaries & Wages (.1)	\$ 112,573	\$ 137,603	\$ 151,175	\$ 149,444	\$ 159,261	\$ 8,086	5.35%
Equipment (.2)						-	
Materials & Supplies (.3)	11,440	13,510	72,850	52,000	36,600	(36,250)	-49.76%
Contractual Costs (.4)	151,466	150,872	161,026	156,026	181,672	20,646	12.82%
Employee Benefits -FICA (.8)	8,291	10,086	11,560	11,432	12,180	620	5.36%
Total Operating Expenditures	\$ 283,770	\$ 312,071	\$ 396,611	\$ 368,902	\$ 389,713	\$ (6,898)	-1.74%
<u>Recycling - 8162</u>							
Salaries & Wages (.1)	\$ 110,681	\$ 105,821	\$ 115,355	\$ 115,623	\$ 120,805	\$ 5,450	4.72%
Equipment (.2)						-	
Materials & Supplies (.3)	5,516	5,636	11,270	10,129	16,000	4,730	41.97%
Contractual Costs (.4)	8,892	5,341	9,200	7,000	16,300	7,100	77.17%
Employee Benefits -FICA (.8)	8,215	7,829	8,820	8,820	9,240	420	4.76%
Total Operating Expenditures	\$ 133,303	\$ 124,626	\$ 144,645	\$ 141,572	\$ 162,345	\$ 17,700	12.24%
<u>Street Cleaning - 8170</u>							
Salaries & Wages (.1)	\$ 30,568	\$ 32,449	\$ 31,396	\$ 31,671	\$ -	\$ (31,396)	-100.00%
Equipment (.2)						-	
Materials & Supplies (.3)	4,508	8,568	8,245	8,245	-	(8,245)	-100.00%
Contractual Costs (.4)	8,296	9,770	11,500	16,076	-	(11,500)	-100.00%
Employee Benefits -FICA (.8)	2,344	2,478	2,400	2,400	-	(2,400)	-100.00%
Total Operating Expenditures	\$ 45,715	\$ 53,265	\$ 53,541	\$ 58,391	\$ -	\$ (53,541)	-100.00%
Total Department of Public Works	\$ 2,667,002	\$ 2,779,747	\$ 3,568,811	\$ 3,345,728	\$ 3,954,690	\$ 385,879	10.81%

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease) 2023 to 2022 Budget		
						\$	%	
Economic Development								
Public Access - 6410								
FLTV-Public Access	\$ 25,145	\$ 36,075	\$ 39,750	\$ 39,750	\$ 39,750	\$ -	0.00%	
Promotion of Industry-6420								
BID	\$ 82,805	\$ 82,000	\$ 92,000	\$ 92,000	\$ 94,000	\$ 2,000	2.17%	
BID -Special Assessment	36,466	36,466	36,466	36,466	42,500	6,034	16.55%	
Economic Development	50,000	50,000	25,000	25,000	25,000	-	0.00%	
Total Operating Expenditures	\$ 169,271	\$ 168,466	\$ 153,466	\$ 153,466	\$ 161,500	\$ 8,034	5.24%	
Total Economic Development	\$ 194,416	\$ 204,541	\$ 193,216	\$ 193,216	\$ 201,250	\$ 8,034	4.16%	
Recreation Programs								
Kershaw Beach - 7180								
Salaries & Wages (.1)	\$ 83,328	\$ 90,844	\$ 117,231	\$ 107,233	\$ 125,542	\$ 8,312	7.09%	
Equipment (.2)	-	-	-	-	-	-		
Materials & Supplies (.3)	4,038	5,312	9,400	8,463	10,200	800	8.51%	
Contractual Costs (.4)	4,039	5,375	5,185	5,786	7,975	2,790	53.81%	
Employee Benefits -FICA (.8)	6,333	6,897	8,970	8,203	9,600	630	7.02%	
Total Operating Expenditures	\$ 97,737	\$ 108,428	\$ 140,786	\$ 129,685	\$ 153,317	\$ 12,532	8.90%	
Youth Programs - 7310								
Salaries & Wages (.1)	\$ 10,247	\$ 10,441	\$ 12,000	\$ 12,000	\$ 109,151	\$ 97,151	809.59%	
Equipment (.2)	-	-	-	-	-	-		
Materials & Supplies (.3)	-	-	350	-	7,990	7,640	2182.86%	
Contractual Costs (.4)	3,743	16,024	26,150	10,000	52,255	26,105	99.83%	
Employee Benefits -FICA (.8)	742	747	920	920	8,350	7,430	807.61%	
Total Operating Expenditures	\$ 14,731	\$ 27,213	\$ 39,420	\$ 22,920	\$ 177,746	\$ 138,326	350.90%	
Summer Day Camp - 7320								
Salaries & Wages (.1)	\$ 50,385	\$ 64,804	\$ 90,759	\$ 74,839	\$ -	\$ (90,759)	-100.00%	
Equipment (.2)	-	-	-	-	-	-		
Materials & Supplies (.3)	4,330	4,888	5,300	4,436	-	(5,300)	-100.00%	
Contractual Costs (.4)	7,474	11,624	26,300	17,173	-	(26,300)	-100.00%	
Employee Benefits -FICA (.8)	3,804	4,895	6,940	5,725	-	(6,940)	-100.00%	
Total Operating Expenditures	\$ 65,993	\$ 86,211	\$ 129,299	\$ 102,173	\$ -	\$ (129,299)	-100.00%	

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
<u>Kiddie Camp - 7321</u>							
	0						
Salaries & Wages (.1)	\$ 4,261	\$ 10,548	\$ 13,152	\$ 12,312	\$ -	\$ (13,152)	-100.00%
Equipment (.2)						-	
Materials & Supplies (.3)	-	1,690	1,950	1,300	-	(1,950)	-100.00%
Contractual Costs (.4)	-	66	2,775	971	-	(2,775)	-100.00%
Employee Benefits -FICA (.8)	318	797	1,010	160	-	(1,010)	-100.00%
Total Operating Expenditures	\$ 4,579	\$ 13,100	\$ 18,887	\$ 14,743	\$ -	\$ (18,887)	-100.00%
<u>Adult Recreation - 7620</u>							
Salaries & Wages (.1)	\$ 2,154	\$ 2,202	\$ 2,400	\$ 2,400	\$ -	\$ (2,400)	-100.00%
Equipment (.2)						-	
Materials & Supplies (.3)	1,307	4,523	4,000	2,000	-	(4,000)	-100.00%
Contractual Costs (.4)	1,051	1,087	2,500	1,500	-	(2,500)	-100.00%
Employee Benefits -FICA (.8)	156	158	180	180	-	(180)	-100.00%
Total Operating Expenditures	\$ 4,668	\$ 7,970	\$ 9,080	\$ 6,080	\$ -	\$ (9,080)	-100.00%
Total Recreations Programs	\$ 187,708	\$ 242,922	\$ 337,471	\$ 275,601	\$ 331,063	\$ (6,407)	-1.90%
<u>Other Community Programs</u>							
<u>Community Events - 7550</u>							
Salaries & Wages	\$ 140	\$ 13,713	\$ 33,610	\$ 20,000	\$ 46,860	\$ 13,250	39.42%
Equipment						-	
Materials & Supplies	-	-	2,000	-	4,500	2,500	125.00%
Contractual Costs	-	5,637	17,160	5,575	10,550	(6,610)	-38.52%
Employee Benefits -FICA	10	1,029	2,570	1,530	3,585	1,015	39.49%
Total Operating Expenditures	\$ 150	\$ 20,379	\$ 55,340	\$ 27,105	\$ 65,495	\$ 10,155	18.35%
<u>Museum - 7450</u>							
Outside Agency - Historical Society	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ 2,000	20.00%
<u>Other Community Programs -7989</u>							
Outside Agency - Salvation Army	\$ 8,170	\$ 8,170	\$ 8,170	\$ 8,170	\$ 8,170	\$ -	0.00%
Total Other Community Programs	\$ 18,320	\$ 38,549	\$ 73,510	\$ 45,275	\$ 85,665	\$ 12,155	38.35%

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
Other General Fund Schedules							
<u>Employee Benefits</u>							
NYS General Retirement	\$ 352,834	\$ 359,232	\$ 294,812	\$ 291,122	\$ 311,233	\$ 16,421	5.57%
Police & Fire Retirement	713,109	795,392	852,722	836,992	932,175	79,453	9.32%
Worker's Compensation	224,723	240,775	224,810	224,810	258,456	33,646	14.97%
Unemployment Insurance	7,622	-	5,000	-	5,000	-	0.00%
Medical & Dental Ins-Active	1,217,478	1,257,438	1,504,961	1,375,720	1,640,803	135,842	9.03%
Medical & Dental Ins-Retiree	452,717	440,996	405,330	402,780	452,158	46,828	11.55%
Other Employee Benefits	56,914	55,784	66,022	60,126	66,022	-	0.00%
Retirement Payouts	95,510	41,267	43,200	12,365	40,435	(2,765)	-6.40%
Total Employee Benefits	\$ 3,120,906	\$ 3,190,885	\$ 3,396,857	\$ 3,203,915	\$ 3,706,282	\$ 309,425	9.11%
<u>Purchase of Electric Energy-Solar</u>							
Purchase of Electric Energy-Solar	\$ 448,174	\$ 453,355	\$ 450,000	\$ 435,000	\$ 434,000	\$ (16,000)	-3.56%
<u>Interfund Transfers</u>							
Transfer to Debt Service - Energy Savings	\$ 167,519	\$ 47,541	\$ 170,619	\$ 170,619	\$ 171,869	\$ 1,250	
Transfer to Grant Fund	-	-	-	28,000	-	-	
Capital Reserve (Capital and Debt)	2,100,000	1,800,000	1,900,000	3,036,396	2,400,000	500,000	26.32%
Total Interfund Transfers	\$ 2,267,519	\$ 1,847,541	\$ 2,070,619	\$ 3,235,015	\$ 2,571,869	\$ 501,250	24.21%
<u>Contingency</u>							
Budget Contingency	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	0.00%
Total General Fund Expenditures	\$ 14,398,179	\$ 14,496,129	\$ 16,713,593	\$ 17,070,233	\$ 18,731,475	\$ 2,017,883	12.07%

GENERAL FUND EXPENDITURES -By Department

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
Total General Fund Expenditures-By Object							
Salaries & Wages (.1)	5,981,623	6,247,454	7,181,770	6,880,246	7,851,955	670,185	9.33%
Equipment (.2)	97,144	87,341	115,140	115,678	69,700	(45,440)	-39.46%
Materials & Supplies (.3)	480,595	480,305	757,038	719,719	894,740	137,702	18.19%
Contractual Costs (.4)	2,002,836	2,179,608	2,542,767	2,393,152	2,936,262	393,496	15.48%
Employee Benefits -FICA (.8)	3,568,462	3,653,880	3,946,260	3,726,423	4,306,949	360,689	9.14%
Interfund Transfer	2,267,519	1,847,541	2,070,619	3,235,015	2,571,869	501,250	24.21%
Contingency	-	-	100,000	-	100,000	-	0.00%
Total General Fund Expenditures	\$ 14,398,179	\$ 14,496,129	\$ 16,713,593	\$ 17,070,233	\$ 18,731,475	\$ 2,017,882	12.07%

General Fund Reserves

GENERAL FUND RESERVES

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
<u>Kershaw Reserve-101</u>							
Kershaw Park Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	-	NA
Kershaw Concessions	1,288	1,288	1,288	1,288	1,288	-	0.00%
Kershaw Licenses	-	8,000	8,000	4,000	8,000	-	0.00%
Interest & Earnings	323	103	100	102	100	-	-100.00%
Total Revenues	2,611	9,391	9,388	5,390	9,388	-	0.00%
Transfer To Capital Fund (150)	-	-	-	-	-	-	NA
Total Expenditures	-	-	-	-	-	-	NA
Operating Surplus/(Loss)	2,611	9,391	9,388	5,390	9,388		
Beginning Fund Balance	55,297	57,907	67,298	67,298	72,687		
Ending Fund balance	\$ 57,907	\$ 67,298	\$ 76,686	\$ 72,687	\$ 82,075		

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
<u>Insurance Reserve - 102</u>							
Interest & Earnings	\$ 216	\$ 76	\$ -	\$ 72	\$ -	-	0.00%
Insurance Recoveries	10,194	59,297	-	40,000	-	-	0.00%
Total Revenues	10,410	59,373	-	40,072	-	-	0.00%
Property Loss Expenses	14,261	30,181	-	77,432	-	-	0.00%
Total Expenditures	14,261	30,181	-	77,432	-	-	0.00%
Operating Surplus/(Loss)	(3,851)	29,193	-	(37,360)	-		
Beginning Fund Balance	35,351	31,500	-	60,693	23,333		
Ending Fund balance	\$ 31,500	\$ 60,693	\$ -	\$ 23,333	\$ 23,333		

GENERAL FUND RESERVES

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
Capital Reserve - 103							
Interest & Earnings	\$ 17,163	\$ 3,366	\$ 5,000	\$ 2,500	\$ 5,000	-	0.00%
Sale of Equipment/Scrap	66,901	113,059	419,000	169,114	433,000	14,000	8.28%
Donations	2,010	20	-	-	-	-	NA
CHIPS Reimbursement					167,047		
Interfund Transfer - Other	2,100,000	1,800,000	1,900,000	3,036,396	2,400,000	500,000	16.47%
Total Revenues	2,186,074	1,916,444	2,324,000	3,208,010	3,005,047	514,000	16.02%
Transfer To Debt Service (130)	1,161,266	1,150,004	847,243	846,886	1,291,638	444,395	52.47%
Transfer To Capital Fund (150)	1,297,172	1,995,487	1,815,358	2,804,573	1,674,564	(140,794)	-5.02%
Total Expenditures	2,458,439	3,145,491	2,662,601	3,651,459	2,966,202	303,601	8.31%
Operating Surplus/(Loss)	(272,365)	(1,229,047)	(338,601)	(443,449)	38,845		
Dog Park Reserve	29,051	29,051	29,051	29,051	29,051		
Beginning Fund Balance	2,359,663	2,087,298	858,251	858,251	414,802		
Ending Fund balance	\$ 2,116,349	\$ 887,303	\$ 548,702	\$ 443,854	\$ 482,699		

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
Police Reserve - 104							
Crime Proceeds-Restricted	\$ -	\$ 6,817	\$ -	\$ -	\$ -	-	NA
Crime Proceeds-Restricted-Federal	-	17,390	-	-	-	-	NA
Interest & Earnings	-	29	-	32	-	-	0.00%
Total Revenues	-	24,236	-	32	-	-	-
Use of Funds	-	11,300	-	13,999	-	-	-
Total Expenditures	-	11,300	-	13,999	-	-	-
Operating Surplus/(Loss)	-	12,936	-	(13,967)	-		
Beginning Fund Balance	-	13,369	-	26,305	12,338		
Ending Fund balance	\$ -	\$ 26,305	\$ -	\$ 12,338	\$ 12,338		

Special Revenue Funds

Special Revenue Funds

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
Community Development-110							
Community Development Income	\$ 35,816	\$ 50,088	\$ 50,088	\$ 50,088	\$ 50,088	-	0.00%
Federal Aid - Hud Grant	100,000	-	-	-	-	-	NA
Interest & Earnings	2,898	171	-	129	-	-	0.00%
Total Revenues	138,764	50,259	50,088	50,217	50,088	-	0.00%
Grants/Loans Owner Occupants	39,101	101,589	70,800	45,000	70,800	-	0.00%
CDBG-Economic Development	150,000	-	-	-	-	-	NA
Total Expenditures	189,101	101,589	70,800	45,000	70,800	-	0.00%
Operating Surplus/(Loss)	(50,336)	(51,330)	(20,712)	5,217	(20,712)		
Beginning Fund Balance	306,525	256,138	204,809	204,809	210,025		
Ending Fund balance-Restricted	\$ 256,188	\$ 204,809	\$ 184,097	\$ 210,025	\$ 189,313		

	Budget	2020	2021	2022	2023	Total Grant
		Actual	Actual	Projected	Budget	
NYS Main St Technical-Revenue	\$ 20,000	\$ 2,500	\$ 19,500	\$ 1,203	\$ -	\$ 23,203
NYS Main St Technical-Expenditures	(20,000)	(12,625)	(8,428)	(2,150)	-	(23,203)
Climate Smart Grant-Revenue	28,000	-	-	27,893	-	27,893
Climate Smart Grant-Interfund Transfer	28,000			27,893	-	27,893
Climate Smart Grant-Expenditures	(56,000)	-	(55,785)			(55,785)
NYS Main St. Grant-Revenue	434,500				434,500	434,500
NYS Main St. Grant-Expenditures	(434,500)		(13,965)	(19,285)	(401,250)	(434,500)
Parks Master Plan Project-Revenue	28,000			28,000		28,000
Parks Master Plan Project-Expenditures	(28,000)			(28,000)		(28,000)
Operating Surplus/(Loss)		(10,125)	(58,678)	35,553	33,250	
Beginning Fund Balance			(10,125)	(68,803)	(33,250)	
Ending Fund balance		\$ (10,125)	\$ (68,803)	\$ (33,250)	\$ -	

Special Revenue Funds

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
Technology Fund - 120							
Interest & Earnings	\$ 1,510	\$ 376	\$ 300	\$ 250	\$ 300	-	0.00%
Rental Of City Property	144,718	106,391	150,852	187,253	176,240	25,388	13.56%
Total Revenues	146,228	106,767	151,152	187,503	176,540	25,388	13.54%
Equipment (.2)	19,303	17,016	18,140	18,140	47,200	29,060	160.20%
Materials & Supplies (.3)	322	903	3,000	2,867	3,000	-	0.00%
Contractual Costs (.4)	146,377	167,735	220,115	236,643	210,725	(9,390)	-3.97%
Total Expenditures	166,002	185,654	241,255	257,650	260,925	(9,390)	-3.64%
Operating Surplus/(Loss)	(19,774)	(78,887)	(90,103)	(70,147)	(84,385)		
Beginning Fund Balance	242,043	249,240	170,353	170,353	100,206		
Ending Fund balance	\$ 222,270	\$ 170,353	\$ 80,249	\$ 100,206	\$ 15,820		

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
Park Facility Fee-121							
Park Facility Fee	\$ 9,000	\$ 37,000	\$ 2,000	\$ 33,000	\$ 2,000		
Interest & Earnings	257	116	100	150	100	-	0.00%
Total Revenues	9,257	37,116	2,100	33,150	2,100	-	0.00%
Transfer To Capital Fund (150)	-	-	-	-	-	-	NA
Total Expenditures	-	-	-	-	-	-	NA
Operating Surplus/(Loss)	9,257	37,116	2,100	33,150	2,100		
Beginning Fund Balance	42,249	51,506	88,622	88,622	121,772		
Ending Fund balance	\$ 51,506	\$ 88,622	\$ 90,722	\$ 121,772	\$ 123,872		

Special Revenue Funds

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
<u>Energy Projects Fund- 124</u>							
County Intermunicipal Agreement	\$ 12,000	\$ -	\$ -	\$ -	\$ -	-	NA
Other - Community Choice Income	-	21,850	-	-	-	-	NA
Interest & Earnings	90	-	-	200	100	100	50.00%
Total Revenues	12,090	21,850	-	200	100	100	50.00%
Materials & Supplies (.3)	13,395	-	-	-	-	-	NA
Contractual Costs (.4)	46,612	5,500	-	4,500	-	-	0.00%
Total Expenditures	60,007	5,500	-	4,500	-	-	0.00%
Operating Surplus/(Loss)	(47,916)	16,350	-	(4,300)	100		
Beginning Fund Balance	47,916	-	16,350	16,350	12,050		
Ending Fund balance	\$ -	\$ 16,350	\$ 16,350	\$ 12,050	\$ 12,150		

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
<u>Cemetery Fund - 401</u>							
Interest & Earnings	\$ 13	\$ 12	\$ 10	\$ 12	\$ 10	-	0.00%
Total Revenues	13	12	10	12	10	-	0.00%
Contractual Costs (.4)	-	3,800	-	-	10,000	10,000	NA
Transfer To Capital Fund (150)	-	-	-	-	-	-	NA
Total Expenditures	-	3,800	-	-	10,000	10,000	NA
Operating Surplus/(Loss)	13	(3,788)	10	12	(9,990)		
Beginning Fund Balance	32,817	32,830	29,043	29,043	29,055		
Ending Fund balance	\$ 32,830	\$ 29,043	\$ 29,053	\$ 29,055	\$ 19,065		

CAPITAL AND DEBT

GENERAL Government

Summary of General Fund Capital Expenditures

	2022			2023	
<u>Capital Funds</u>	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
Capital Expenditures	\$ 4,290,466	\$ 1,592,918	\$ 5,883,384	\$ 5,393,082	\$ 5,653,333
Funding Resources:					
Capital Reserve (103)	\$ 1,815,358	\$ 1,539,243	\$ 3,459,601	\$ 2,804,574	\$ 1,674,565
ARPA Funds	700,000	(200,000)	500,000	500,000	-
GRANT Funds	105,000	-	-	165,000	375,000
CHIPS Funding	170,108	253,675	423,783	423,783	228,768
Proceeds From Debt Financing	1,500,000	-	1,500,000	1,499,725	3,375,000
	\$ 4,290,466	\$ 1,592,918	\$ 5,883,384	\$ 5,393,082	\$ 5,653,333

GENERAL FUND

Detail of General Fund 2022 Capital Expenditures

Name	Original Budget	Budget Adjustments	Current Budget	Projected	Funding
TECHNOLOGY					
Technology Upgrade	27,558	-	27,558	Carryover to 2023	Reserve
CITY HALL					
City Hall Roof-Carryover	65,000	-	65,000	Carryover to 2023	Reserve
HURLEY BUILDING					
Hurley Building -Roofs	-	600,000	600,000	493,099	Reserve
Hurley Building -Roofs	700,000	(600,000)	100,000	100,000	ARPA
Hurley Building Generator	56,000	-	56,000	49,000	Reserve
Ford F-150 Directors Vehicle-C63	10,000	4,345	49,345	14,344	Reserve
Ford F-150 Directors Vehicle-C63	35,000			35,000	Grant
Central Garage Vehicle-T30	65,000	-	65,000	65,000	Reserve
CODE ENFORCEMENT					
CEO Vehicle-C61	-	14,344	49,344	14,344	Reserve
CEO Vehicle-C61	35,000			35,000	Grant
CEO Vehicle-C60	-	14,344	49,344	14,344	Reserve
CEO Vehicle-C61	35,000			35,000	Grant
POLICE DEPARTMENT					
Police Dept - Marked Car-CP44	65,000	4,000	69,000	68,125	Reserve
Police Dept - Marked Car-CP52	65,000	4,000	69,000	68,255	Reserve
Police Dept - Unmarked Car-CP46	45,000	-	45,000	41,777	Reserve
Police Dept - Police Station Roof	100,000	-	100,000	10,000	Reserve
Police Station Elevator	90,000	-	90,000	85,359	Reserve
FIRE DEPARTMENT					
Fire Dept Ford Exp Chief'S-C20		64,257	64,257	64,257	Reserve
Fire Dept-Ladder w/Tower-T281	1,500,000	-	1,500,000	1,499,725	Finance
Fire Dept 24 Scott Air Pack Cylinders	375,000	-	375,000	374,150	Reserve

GENERAL FUND

Detail of General Fund 2022 Capital Expenditures

Name	Original Budget	Budget Adjustments	Current Budget	Projected	Funding
Fire Dept Building Impr		5,372	5,372	5,372	Reserve
Fire Dept-Roof & Lighting	40,000	-	40,000	Carryover to 2023	Reserve
Fire Dept Building Generator	120,000	-	120,000	48,000	Reserve
TRANSPORTATION					
Ford F-150 -T38	40,000	(6,000)	34,000		Reserve
Ford F-250 W/Plow T9		45,650	45,650	45,650	Reserve
Rs-Flatbed Trailer	5,000	18,320	23,320	20,998	Reserve
John Deere Loader (G/W/S) L26	73,400	(22,688)	50,712	33,719	Reserve
Kubota Excavator (G/W/S)-Ex2	43,400	(8,000)	35,400	30,085	Reserve
Main St. Center Medians	15,000	-	15,000	4,551	Reserve
Mack Dump Truck (G/W/S)	90,000	-	90,000	86,813	Reserve
Leaf Vacuum	215,000	-	215,000	223,000	Reserve
CHIPS-Street/Sidewalk Allocation	170,108	253,675	423,783	423,783	Chips
Micropaving - From Capital Reserve	-	167,048	167,048	167,048	Reserve
Multiple Street Project-Design	50,000	5,000	55,000	55,000	Reserve
(ARPA) Antis Street Reconstruction		400,000	400,000	400,000	ARPA
ECONOMIC DEVELOPMENT					
Central On Main		76,500	76,500	16,500	Reserve
Central On Main				60,000	Grant
PARKS					
Parks Dump Truck	65,000	(8,690)	56,310	49,344	Reserve
Parks Truck	45,000	4,345	49,345	49,344	Reserve
Parks Building Assessments		9,000	9,000	9,000	Reserve
Park-Baker Park Tennis Courts	50,000	11,700	61,700	61,700	Reserve
HOME AND COMMUNITY					
Home & Comm - Equipment-Toters	-	536,396	536,396	536,396	Reserve
TOTAL CAPITAL EXPENDITURES	\$ 4,290,466	\$ 1,592,918	\$ 5,883,384	\$ 5,393,082	

GENERAL FUND

Detail of General Fund 2022 Capital Expenditures

Name	Original Budget	Budget Adjustments	Current Budget	Projected	Funding
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SUMMARY OF FUNDING:

Capital Reserve (103)	1,815,358	1,539,243	3,459,601	2,804,574
ARPA Funds	700,000	(200,000)	500,000	500,000
GRANT Funds	105,000	-	-	165,000
CHIPS Funding	170,108	253,675	423,783	423,783
Debt Financing	1,500,000	-	1,500,000	1,499,725
TOTAL FUNDING	\$ 4,290,466	\$ 1,592,918	\$ 5,883,384	\$ 5,393,082

GENERAL FUND

Detail of General Fund 2023 Capital Expenditures Budget

Account Name	Original Budget	FUNDING				
		Reserve	ARPA	Grants	CHIPS	Finance
TECHNOLOGY						
Technology Upgrade	27,000	27,000				
San Server Closet	20,000	20,000				
CITY HALL						
City Hall Office Relocation	15,000	15,000				
City Hall Exterior	10,000	10,000				
City Hall Roof-Carryover	65,000	65,000				
HURLEY BUILDING						
Hurley Bldg-Electric Charging Station	25,000	25,000				
Hurley Office Relocation	15,000	15,000				
Central Garage- Fueling System Camera	10,000	10,000				
Truck-Deputy Director/Engineer-T44	55,000	55,000				
Truck - Building Maintenance-New	55,000	55,000				
Forklift-F11	35,000	35,000				
POLICE DEPARTMENT						
Police Dept - Marked Car-CP41	75,000	75,000				
Police Dept - Marked Car-CP45	75,000	75,000				
Police Dept - Unmarked Car-CP50	55,000	55,000				
Police Dept - Police Station Roof	100,000	100,000				
Police Dept - Body Cameras and Tasers	21,065	21,065				
FIRE DEPARTMENT						
Pumper-E212 Finance	1,000,000	-				1,000,000
Boat-New	30,000	30,000				
Fire Dept Apparatus Bay Floor -Add	17,000	17,000				
Fire Dept-Roof & Lighting	40,000	40,000				
Fire Dept Building Generator	50,000	50,000				
Fire-Apparatus Bay Doors	100,000	100,000				

GENERAL FUND

Detail of General Fund 2023 Capital Expenditures Budget

Account Name	Original Budget	FUNDING				
		Reserve	ARPA	Grants	CHIPS	Finance
TRANSPORTATION						
Asphalt Recycle Patch Trailer -New	75,000	75,000				
Excavator Attachments	25,000	25,000				
John Deere Backhoe (G/W/S)	55,000	55,000				
Chips-Street/Sidewalk Allocation	168,768	-			168,768	
Lakeshore Dr/Feeder Canal Bridge	20,000	20,000				
Saltonstall/Feeder Canal Bridge-Eng	5,000	5,000				
Saltonstall/Feeder Canal Brdg (Chips)	60,000				60,000	
Multiple Street Project-Construction	2,000,000					2,000,000
PARKS						
Toro Workman Gtx-Gator	14,000	14,000				
Toro 7210 Polar Trac	70,000	70,000				
(Toro Outcross	96,000	96,000				
Toro UTV	30,000	30,000				
Ford F-350 Dump (Replace P10)	75,000	75,000				
Skid Steer Attachments To P14	65,000	65,000				
Ventrac 4520 W/Rotary Mower	35,500	35,500				
Brush Bandit Chipper	69,000	69,000				
Park-Sonnenberg-New Building	750,000	-		375,000		375,000
Park-City Pier Dock Resurface Yr1/3	45,000	45,000				
HOME AND COMMUNITY						
Transfer Station-Culvert/ Entry Imp	100,000	100,000				
TOTAL CAPITAL EXPENDITURES	5,653,333	1,674,565	-	375,000	228,768	3,375,000

GENERAL FUND

Summary of General Fund Debt Payments

<u>Debt Service Fund (130)</u>	2022 Adopted Budget	Budget Amendments	2022 Current Budget	2022 Projection	2023 Budget
Bond Payments					
Bond Principal and Interest	\$ 1,089,436	\$ -	\$ 1,089,436	\$ 1,089,436	\$ 1,093,506
Estimated New Debt	-	-	-		367,500
Bond Administration	2,000	-	2,000	2,000	2,500
	1,091,436	-	1,091,436	1,091,436	1,463,506
Funding Resources:					
Capital Reserve (103)	847,243	-	847,243	846,886	1,291,637
Energy Performance Bond (100)	170,619	-	170,619	170,619	171,869
Interest Earnings	-	-	-	100	-
	1,017,862	-	1,017,862	1,017,605	1,463,506
Budget Surplus (Deficit)	(73,574)		(73,574)	(73,831)	-
Beginning Fund Balance	73,831		73,831	73,831	
Ending Fund Balance	\$ 257		\$ 257	\$ -	\$ -

GENERAL FUND

General Fund Debt Payments

DEBT SERVICE (130)	Original Amount	Final Maturity	2023	2024	2025	2026	2027	2028
<i>Debt Expenditures: Principal and Interest</i>								
2015 Refunding Bond	4,915,000	2027	116,300	112,300	109,800	106,800	45,760	-
2015 Multiple Street Project	1,613,000	2025	180,838	182,438	178,938	-	-	-
2018 Hurley Building and City Hall	5,500,000	2033	489,800	489,000	487,900	491,500	494,650	492,350
2018 Energy Performance Bond	1,820,000	2033	171,869	167,969	164,069	165,169	166,119	171,919
2019 Multiple Street Project	1,430,000	2034	113,300	111,500	109,700	112,900	111,000	109,100
2020 Refunding-2012 City Hall Imp	115,000	2026	21,400	21,200	21,000	20,800	-	-
Total Principal and Interest payments			1,093,506	1,084,406	1,071,406	897,169	817,529	773,369
<i>Estimated New Debt</i>								
2022 Fire Truck	1,500,000	2027	367,500	354,400	340,500	327,000	313,500	
2023 Multiple Streets	2,000,000	2038		223,333	217,333	211,333	205,333	199,333
2023 Fire Truck	1,000,000	2028		245,000	236,000	227,000	218,000	209,000
2023 Sonnenberg Park Building	375,000	2033		54,375	52,688	51,000	49,313	47,625
2024 Baker Park Building	400,000	2035				54,375	52,688	51,000
<i>Bond Administration costs</i>			2,500	2,500	2,500	2,500	2,500	2,500
Total Debt Service			\$ 1,463,506	\$ 1,964,014	\$ 1,920,427	\$ 1,770,377	\$ 1,658,862	\$ 1,282,827

WATER FUND

WATER FUND

Summary of Water Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
WATER FUND REVENUES							
Water Charges	\$ 3,422,393	\$ 3,317,895	\$ 3,816,511	\$ 3,925,034	\$ 4,222,516	\$ 406,005	10.64%
Use of Money & Property	14,542	10,622	10,600	14,600	10,600	-	0.00%
Other Revenue	248	320	1,000	9,095	1,000	-	0.00%
REVENUES	\$ 3,437,183	\$ 3,328,837	\$ 3,828,111	\$ 3,948,729	\$ 4,234,116	\$ 406,005	10.61%
WATER FUND EXPENDITURES							
Water Treatment	\$ 861,831	\$ 932,386	\$ 1,152,750	\$ 1,179,600	\$ 1,180,444	\$ 27,694	2.40%
Water Distribution	536,291	546,814	687,746	611,670	742,382	54,636	7.94%
Other Expenditures	435,199	439,867	481,152	482,935	601,265	120,113	24.96%
Employee Benefits	360,341	395,899	403,778	380,992	406,815	3,037	0.75%
Debt Service	509,765	472,981	482,947	482,945	467,367	(15,580)	-3.23%
Cash Capital	31,954	20,695	25,000	25,000	-	(25,000.00)	-100.00%
Interfund Transfers	790,000	790,000	790,000	790,000	965,000	175,000.00	22.15%
EXPENDITURES	\$ 3,525,381	\$ 3,598,642	\$ 4,023,373	\$ 3,953,141	\$ 4,363,273	\$ 339,900	8.45%

WATER FUND

Summary of Water Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Projections	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
<u>CAPITAL AND TRANSFERS</u>							
Capital Expenditures	\$ (571,774)	\$ (287,860)	\$ (1,384,300)	\$ (1,573,438)	\$ (1,019,500)	\$ 364,800	-26.35%
State Grants	-	-	-	436,901	-	-	#DIV/0!
Federal ARPA Funds	-	-	100,000	-	100,000	-	0.00%
Transfers from Reserves-Capital	571,774	287,860	1,284,300	1,136,537	919,500	(364,800)	-28.40%
Transfers from Reserves-Debt	-	58,288	40,957	40,957	-	(40,957)	-100.00%
NET Capital and Debt	\$ -	\$ 58,288	\$ 40,957	\$ 40,957	\$ -	\$ (40,957)	-100.00%
<u>WATER FUND SURPLUS (LOSS)</u>	\$ (88,198)	\$ (211,517)	\$ (154,304)	\$ 36,545	\$ (129,157)	\$ 25,147	-16.30%
<u>FUND BALANCE-Operating</u>							
Beginning Fund Balance-Operating	\$ 1,552,779	\$ 1,366,760	\$ 1,213,594	\$ 1,213,594	\$ 1,250,138	36,545	3.01%
Operating Surplus/(Loss)	(88,198)	(211,517)	(154,304)	36,545	(129,157)	25,147	-16.30%
Debt Service Fund	(97,821)	58,351	-	-	-	-	#DIV/0!
Ending Fund Balance	\$ 1,366,760	\$ 1,213,594	\$ 1,059,289	\$ 1,250,138	\$ 1,120,981	\$ 61,692	5.82%
Fund Balance as % of Expenditures	38.8%	33.7%	26.3%	31.6%	25.7%		
Pension and OPEB	(1,242,002)	(1,203,049)	(1,203,049)	(1,203,049)	(1,203,049)		
Unrestricted Net Position - Per Financial Statments	\$ 124,758	\$ 10,545	\$ (143,760)	\$ 47,089	\$ (82,068)		

WATER FUND REVENUES-Detail

	2020 Actual	2021 Actual	Adopted 2022 Budget	2022 Projection	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget \$	%
WATER CHARGES							
Metered Water Sales	\$ 1,341,325	\$ 1,384,503	\$ 1,572,038	1,572,038	\$ 1,698,298	\$ 126,260	8.03%
Town Water Sales	2,016,837	1,869,331	2,196,473	2,300,000	2,479,218	282,745	12.87%
Water Service Charges	23,558	23,460	15,000	15,301	15,000	-	0.00%
On Line Payment Charges	3,298	4,211	3,000	6,300	-	(3,000)	
Late Payment Penalties	28,080	35,370	30,000	30,674	30,000	-	0.00%
Other Governments	9,296	1,020	-	720	-	-	
Total Water Charges	\$ 3,422,393	\$ 3,317,895	\$ 3,816,511	\$ 3,925,034	\$ 4,222,516	\$ 406,005	10.64%
USE OF MONEY AND PROPERTY							
Interest Earnings	\$ 4,942	\$ 1,022	\$ 1,000	5,000	\$ 1,000	\$ -	0.00%
Rental of City Property	9,600	9,600	9,600	9,600	9,600	-	0.00%
Total Use of Money and Property	\$ 14,542	\$ 10,622	\$ 10,600	14,600	\$ 10,600	\$ -	0.00%
OTHER REVENUES							
Workers Comp Reimbursement	\$ -	\$ -	\$ -	\$ 9,095	\$ -	\$ -	
Unclassified Revenues	248	320	1,000	-	1,000	-	0.00%
State DOH Grants	-	-	-	436,901	-	-	
Federal Grants - ARPA	-	-	100,000	-	100,000	-	
Total Other Revenues	\$ 248	\$ 320	\$ 101,000	\$ 445,996	\$ 101,000	\$ -	0.00%

WATER FUND REVENUES-Detail

	2020 Actual	2021 Actual	Adopted 2022 Budget	2022 Projection	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
TRANSFERS FROM RESERVES						-	
Transfer from Reserves	\$ 571,775	\$ 287,860	\$ 1,284,300	\$ 1,136,537	\$ 919,500	\$ (364,800)	NA
Transfer from Debt Service	-	58,288	40,957	40,957	-	(40,957)	
Total Transfers from Reserves	\$ 571,775	\$ 346,148	\$ 1,325,257	1,177,494	\$ 919,500	\$ (405,757)	-30.62%
TOTAL REVENUES	\$ 4,008,958	\$ 3,674,985	\$ 5,253,368	\$ 5,563,124	\$ 5,253,616	\$ 248	0.00%

WATER FUND EXPENDITURES

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
<u>Water Treatment Plant - 8320</u>							
Salaries & Wages (.1)	\$ 395,639	\$ 393,592	\$ 422,284	\$ 422,283	\$ 448,384	\$ 26,100	6.18%
Equipment (.2)	10,750	30,174	17,750	103,750	24,000	6,250	35.21%
Materials & Supplies (.3)	122,203	133,737	170,540	170,593	263,330	92,790	54.41%
Contractual Costs (.4)	303,760	345,602	509,876	450,669	410,140	(99,736)	-19.56%
Employee Benefits -FICA (.8)	29,479	29,281	32,300	32,305	34,590	2,290	7.09%
Total Operating Expenditures	\$ 861,831	\$ 932,386	\$ 1,152,750	\$ 1,179,600	\$ 1,180,444	\$ 27,694	2.40%
<u>Water Distribution - 8340</u>							
Salaries & Wages (.1)	\$ 395,611	\$ 383,526	\$ 469,201	\$ 430,518	\$ 427,890	\$ (41,311)	-8.80%
Equipment (.2)	3,006	6,712	8,250	9,475	9,000	750	9.09%
Materials & Supplies (.3)	76,092	89,769	126,880	100,235	169,924	43,044	33.92%
Contractual Costs (.4)	32,379	38,095	47,525	38,960	102,838	55,313	116.39%
Employee Benefits -FICA (.8)	29,202	28,712	35,890	32,481	32,730	(3,160)	-8.80%
Total Operating Expenditures	\$ 536,291	\$ 546,814	\$ 687,746	\$ 611,670	\$ 742,382	\$ 54,636	7.94%
<u>Other Expenditures (.4)</u>							
Audit	\$ 3,841	\$ 4,314	\$ 4,430	\$ 4,430	\$ 4,510	\$ 80	1.81%
Credit Card Fees	2,304	2,943	1,500	4,964	-	(1,500)	
Centralized Printing and Mailing	4,770	4,698	4,800	5,333	5,400	600	12.50%
Insurance	32,433	32,999	36,636	42,204	65,855	29,219	79.75%
Taxes On City Property	179,509	181,223	186,299	185,016	190,160	3,861	2.07%
General Fund Overhead Payment	211,598	213,690	240,987	240,987	333,840	92,853	38.53%
Miscellaneous Expenses	744	-	6,500	-	1,500	(5,000)	-76.92%
Total Other Expenses	\$ 435,199	\$ 439,867	\$ 481,152	\$ 482,935	\$ 601,265	\$ 120,113	24.96%

WATER FUND EXPENDITURES

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
<u>Employee Benefits (.8)</u>							
NYS General Retirement	\$ 101,271	\$ 107,905	\$ 91,059	\$ 89,363	\$ 89,092	\$ (1,967)	-2.16%
Worker's Compensation	27,541	29,185	36,345	36,345	28,707	(7,638)	-21.02%
Medical & Dental Ins - Active	196,325	196,794	220,235	216,112	241,147	20,912	9.50%
Medical & Dental Ins - Retiree	19,168	42,867	40,950	33,424	41,280	330	0.81%
Other Employee Benefits	4,255	5,968	5,189	5,748	6,589	1,400	26.98%
Retirement Payouts	11,780	13,179	10,000	-	-	(10,000)	-100.00%
Total Employee Benefits	\$ 360,341	\$ 395,899	\$ 403,778	\$ 380,992	\$ 406,815	\$ 3,037	0.75%
<u>Debt Service</u>							
Serial Bond - Principal (.6)	\$ 379,000	\$ 349,400	\$ 369,000	\$ 369,000	\$ 364,000	\$ (5,000)	-1.36%
Serial Bond - Interest (.7)	129,917	123,021	112,947	112,945	102,367	(10,580)	-9.37%
Administrative Costs (.4)	849	561	1,000	1,000	1,000	-	0.00%
Total Debt Service	\$ 509,765	\$ 472,981	\$ 482,947	\$ 482,945	\$ 467,367	\$ (15,580)	-3.23%
<u>Capital Purchases</u>							
Capital Purchases	\$ 603,729	\$ 308,555	\$ 1,409,300	\$ 1,598,438	\$ 1,019,500	\$ (389,800)	-27.66%
<u>Interfund Transfer</u>							
Return on Investment	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ -	0.00%
Transfer to Reserves	500,000	500,000	500,000	500,000	675,000	175,000	35.00%
Total Interfund Transfers	\$ 790,000	\$ 790,000	\$ 790,000	\$ 790,000	\$ 965,000	\$ 175,000	22.15%
<u>Total Water Fund Expenditures</u>	\$ 4,097,156	\$ 3,886,503	\$ 5,407,673	\$ 5,526,579	\$ 5,382,773	\$ (24,900)	-0.46%

WATER TREATMENT PLANT RESERVE FUND

Water Treatment Plant (203)	2022				2023
	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
Capital Expenditures:					
Transfer to Water Fund (200)	\$ 800,000	\$ 247,950	\$ 1,047,950	\$ 760,882	\$ 407,000
Funding Sources:					
Interest Earnings	200		200	1,500	1,000
Sale of Equipment	-		-	-	-
Interfund Transfer From Water Fund	350,000		350,000	350,000	450,000
	\$ 350,200	\$ -	\$ 350,200	\$ 351,500	\$ 451,000
Budget Surplus (Deficit)	(449,800)	(247,950)	(697,750)	(409,382)	44,000
Beginning fund balance	744,799		744,799	744,799	335,417
Ending fund balance	\$ 294,999	\$ (247,950)	\$ 47,049	\$ 335,417	\$ 379,417

WATER TREATMENT PLANT CAPITAL

	2022				2023	FUNDING
	Budget	Budget Amendments	Final Budget	Projection	Capital Plan	
Water Treatment Plant CAPITAL (203)						
203 WTP LAND IMPROVEMENT-ROADWAY	60,000	17,560	77,560	65,392	-	RESERVE
203 WTP VEHICLES	50,000		50,000		-	RESERVE
203 WTP PARCO W/PLC SERVICE	-	55,000	55,000	55,000	-	RESERVE
203 WTP UPGRADE TO DECANT PANEL	40,000		40,000	35,000	-	RESERVE
200 WTP NEW SETTLING TUBES (ARPA)	100,000		100,000	-	100,000	ARPA
203 WTP BACKWASH TANK	50,000	(30,100)	19,900	-	-	RESERVE
203 WTP CHAIN & SPROCKET SLUDGE SCRAPER	175,000		175,000	-	-	RESERVE
203 WTP UPGRADE TO FILTER PANEL	25,000		25,000	-	-	RESERVE
203 WTP BUILDING IMP -WTP BUILDING GENERATOR	400,000	30,100	430,100	430,100	200,000	RESERVE
203 WTP REDUNDANT TANK FEED	-	175,390	175,390	175,390	-	RESERVE
203 WTP REDUNDANT TANK FEED	-	422,901	422,901	422,901	-	GRANTS
203 WTP FLOURIDE TANKS		14,000	14,000	14,000		GRANTS
203 WTP LIVE TAPPING VALVE #9					45,000	RESERVE
203 WTP HOUSE IMPROVEMENTS					30,000	RESERVE
203 WTP BARN ROOF REPAIRS					32,000	RESERVE
203 WTP ENGINEERING WATER TANK AERATORS					100,000	RESERVE
TOTAL CAPITAL WATER TREATMENT PLANT	\$ 900,000	\$ 684,851	\$ 1,584,851	\$ 1,197,783	\$ 507,000	
WATER TREATMENT PLANT RESERVE (203)						
RESERVE	\$ 800,000	\$ 247,950	\$ 1,047,950	\$ 760,882	\$ 407,000	
GRANT FUNDING						
GRANTS	-	436,901	436,901	436,901	-	
ARPA	100,000	-	100,000	-	100,000	
TOTAL GRANT FUNDING	\$ 100,000	\$ 436,901	\$ 536,901	\$ 436,901	\$ 100,000	

WATER DISTRIBUTION RESERVE FUND

	2022				2023
	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
Water Distribution (201)					
Capital Expenditures:					
Transfer to Water Fund (200)	\$ 484,300		\$ 484,300	\$ 375,655	\$ 512,500
Funding Sources:					
Interest Earnings	500		500	2,500	1,000
Sale of Equipment	-		-	46	-
Interfund Transfer From Water Fund	150,000		150,000	150,000	225,000
	\$ 150,500	\$ -	\$ 150,500	\$ 152,546	\$ 226,000
Budget Surplus (Deficit)	(333,800)	-	(333,800)	(223,109)	(286,500)
Beginning fund balance	511,251		511,251	511,251	288,142
Ending fund balance	\$ 177,451	\$ -	\$ 177,451	\$ 288,142	\$ 1,642

WATER DISTRIBUTION CAPITAL

Water Distribution (203)	Adopted Budget	Amendments	Current Budget	2022 Projection	2023 Budget	FUNDING
201 WD WATER METER PROJECT	112,500	-	112,500	104,924	112,500	RESERVE
201 ENG. MULTIPLE STREET PROJECT	25,000	-	25,000	25,000	-	RESERVE
201 WD JOHN DEERE LOADER (G/W/S)	73,400	-	73,400	33,719		RESERVE
201 WD KABOTA EXCAVATOR (G/W/S)	43,400	(6,000)	37,400	30,086	-	RESERVE
201 WD FORD F-100 P/U	50,000	-	50,000		-	RESERVE
201 WD CHEVY COLORADO	45,000	-	45,000	44,780	-	RESERVE
201 WD MACK DUMP TRUCK (G/W/S)	90,000	-	90,000	86,813	-	RESERVE
201 WD FORD F-150	45,000	6,000	51,000	50,333	-	RESERVE
201 WD JOHN DEERE BACKHOE					55,000	RESERVE
201 MULTIPLE STREET PROJECT					650,000	252 FINANCE
201 16" VALVE REPLACEMENT					45,000	RESERVE
201 WATER MAIN -PHELPS/JEFFERSON					300,000	RESERVE
TOTAL WATER DISTRIBUTION CAPITAL	\$ 484,300	\$ -	\$ 484,300	\$ 375,655	\$ 1,162,500	
WATER DISTRIBUTION RESERVE (203)						
RESERVE	\$ 484,300	\$ -	\$ 484,300	\$ 375,655	\$ 512,500	
WATER CAPITAL PROJECT FUND (252)						
252 FINANCE	-	-	-	-	\$ 650,000	

WATER FUND

Summary of Debt Payments

Description	Original Issuance	Maturity Date		2022		2023	2024	2025	2026	2027	2028
				Original Budget	Debt Payments						
DEBT PAYMENTS											
<i>Debt Expenditures: Principal and Interest</i>											
2015 Refunding Bond-Multiple Streets	252,950	2027	Water Distribution	27,723	27,723	25,829	26,241	25,494	24,676	25,581	-
2015 Refunding Bond-Water Tank	2,118,850	2046	Treatment Plant	133,822	133,822	128,836	124,864	123,386	119,644	112,219	119,400
2015 Multiple Street Project	666,500	2025	Water Distribution	75,988	75,988	74,588	78,188	76,688	-	-	-
2019 Multiple Street Project	715,000	2034	Water Distribution	57,500	57,500	56,600	55,700	54,800	53,900	53,000	52,100
2020 Refunding-Water Tank	116,000	2028	Water Treatment Plant	173,288	173,288	162,288	165,838	159,338	152,888	147,288	136,688
2020 Refunding-Water Distribution	165,000	2031	Water Distribution	13,625	13,625	18,225	18,075	17,925	17,775	17,175	16,575
Total Principal and Interest payments				481,945	481,945	466,365	450,830	439,705	351,108	338,088	308,188
<i>Estimated New Debt</i>											
2023 Multiple Streets	650,000	2038					72,583	70,633	68,683	66,733	64,783
2025 Water Main Replacements	1,000,000	2035							45,000	40,500	36,000
Total Debt Service				\$ 481,945	\$ 481,945	\$ 466,365	\$ 523,413	\$ 510,338	\$ 464,791	\$ 445,321	\$ 408,971
<i>Funding Sources:</i>											
<i>Water Treatment Plant Debt</i>				307,110	307,110	291,123	290,702	282,724	272,531	259,507	256,088
<i>Water Distribution Debt</i>				174,835	174,835	175,242	250,787	245,540	210,034	202,989	169,458
<i>Funded By Water Fund</i>				481,945	481,945	466,365	541,488	528,263	482,566	462,496	425,546

SEWER FUND

SEWER FUND

Summary of Sewer Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
<u>SEWER FUND REVENUES</u>							
Sewer Charges	\$ 1,544,920	\$ 1,648,828	\$ 1,612,685	\$ 1,590,763	\$ 1,928,117	\$ 315,432	19.56%
Charges to Other Governments	874,136	884,320	990,266	1,025,133	1,194,870	204,604	20.66%
Use of Money & Property	3,127	734	1,000	6,000	19,000	18,000.00	1800.00%
Other Revenue	860	3,430	1,250	5,461	1,250	-	0.00%
REVENUES	\$ 2,423,043	\$ 2,537,312	\$ 2,605,201	\$ 2,627,357	\$ 3,143,237	\$ 538,036	20.65%
<u>SEWER FUND EXPENDITURES</u>							
Sewer Collection	\$ 245,914	\$ 234,143	\$ 313,754	\$ 247,341	\$ 321,711	\$ 7,957	2.54%
Water Resource Recovery Facility	1,007,266	1,057,280	1,312,894	1,243,953	1,536,270	223,376	17.01%
Other Expenditures	232,237	233,879	257,478	265,250	390,521	133,043	51.67%
Employee Benefits	265,855	249,174	240,733	230,048	245,171	4,438	1.84%
Debt Service -Collection	222,064	221,039	220,264	220,264	200,522	(19,742)	-8.96%
Transfer to Reserves	571,376	562,275	562,275	562,275	612,275	50,000	8.89%
EXPENDITURES	\$ 2,544,713	\$ 2,557,790	\$ 2,907,398	\$ 2,769,131	\$ 3,306,469	\$ 399,072	13.73%

SEWER FUND

Summary of Sewer Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease) 2023 to 2022 Budget	
						\$	%
<u>CAPITAL AND DEBT</u>							
Capital Expenditures	\$ (78,872)	\$ (447,507)	\$ (3,122,969)	\$ (3,470,695)	\$ (1,892,834)	\$ 1,230,135	-39.39%
Debt Service -WRRF	(468,174)	(499,249)	(491,659)	(491,659)	(378,575)	113,084	-23.00%
NYS DOH Grant				1,000,000			
Federal ARPA Funds	-	-	200,000	68,670	230,334	30,334	15.17%
Transfer from Reserves	547,047	946,755	3,414,628	2,893,684	2,041,075	(1,373,553)	-40.23%
Transfer from Debt Service	-	53,400	50,157	50,157	-	(50,157)	-100.00%
NET Capital and Debt	\$ -	\$ 53,400	\$ 50,157	\$ 50,157	\$ -	\$ 50,157	-100.00%
<u>SEWER FUND SURPLUS/(LOSS)</u>							
	\$ (121,669)	\$ 32,922	\$ (252,040)	\$ (91,617)	\$ (163,232)	\$ (88,808)	-35.24%
<u>FUND BALANCE-Operating</u>							
				-			
Beginning Fund Balance-Operating	\$ 1,273,430	\$ 1,052,098	\$ 1,135,344	\$ 1,135,344	\$ 1,043,727		
Operating Surplus/(Loss)	(121,669)	32,922	(252,040)	(91,617)	(163,232)		
Funds for Debt Service	(99,663)	50,324					
Ending Fund Balance	\$ 1,052,098	\$ 1,135,344	\$ 883,304	\$ 1,043,727	\$ 880,495		
Fund Balance as % of Net Expenditures	41.3%	44.4%	30.4%	37.7%	26.6%		
Pension and OPEB	443,778	376,292					
Unrestricted Net Position - Per Financial Statments	\$ 608,320	\$ 759,052	\$ 883,304	\$ 1,043,727	\$ 880,495		

SEWER FUND REVENUES - Details

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
Sewer Charges							
Metered Sales	\$ 1,510,479	\$ 1,596,551	\$ 1,577,685	\$ 1,555,000	\$ 1,893,117	\$ 315,432	19.99%
Late Payment Penalties	34,441	52,278	35,000	35,763	35,000	-	0.00%
Total Water Charges	\$ 1,544,920	\$ 1,648,828	\$ 1,612,685	\$ 1,590,763	\$ 1,928,117	\$ 315,432	19.56%
Charges to Other Governments							
Ontario County /O/M Share	\$ 542,828	\$ 549,734	\$ 647,320	\$ 682,187	\$ 843,350	\$ 196,030	30.28%
WWTP Lab Fees	3,017	-	-	-	-	-	#DIV/0!
Liquid Waste Agreements	328,021	334,581	342,946	342,946	351,520	8,574	2.50%
Late Payment-Liquid Waste	270	5	-	-	-	-	-
Total Charges to Other Governments	\$ 874,136	\$ 884,320	\$ 990,266	\$ 1,025,133	\$ 1,194,870	\$ 204,604	20.66%
Use of Money and Property							
Interest Earnings	3,127	734	1,000	6,000	19,000	18,000	1800.00%
Total Use of Money and Property	\$ 3,127	\$ 734	\$ 1,000	\$ 6,000	\$ 19,000	\$ 18,000	1800.00%
Other Revenues							
Sewer Permits	\$ 610	\$ 2,230	\$ 750	\$ 1,730	\$ 750	\$ -	-
Insurance Recoveries	-	950	-	3,731	-	-	-
Unclassified Revenues	250	250	500	-	500	-	0.00%
Total Other Revenues	\$ 860	\$ 3,430	\$ 1,250	\$ 5,461	\$ 1,250	\$ -	-

SEWER FUND REVENUES - Details

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
Federal And State Grants							
NYS DOH Grant				1,000,000		-	#DIV/0!
ARPA Funds	-	-	200,000	68,670	230,334	30,334	15.17%
Total Other Revenues	\$ -	\$ -	\$ 200,000	\$ 1,068,670	\$ 230,334	\$ 30,334	#DIV/0!
Transfers from Reserves							
Transfer from Reserves	\$ 547,047	\$ 946,755	\$ 3,414,628	\$ 2,893,684	\$ 2,041,075	\$ (1,373,553)	NA
Transfer from Debt Service	-	53,400	50,157	50,157	-	(50,157)	
Total Transfers from Reserves	\$ 547,047	\$ 1,000,155	\$ 3,464,785	\$ 2,943,841	\$ 2,041,075	\$ (1,423,710)	-41.09%
Total Revenues	\$ 2,970,090	\$ 3,537,467	\$ 6,269,986	\$ 6,639,868	\$ 5,414,646	\$ (855,340)	-13.64%

Summary of Sewer Fund Expenditures

	2020 Actual	2021 Actual	2022 Budget	2022 Projection	2023 Budget	Increase (Decrease)	
						2023 to 2022 Budget	
						\$	%
<u>Sewer Collection - 8120</u>							
Salaries & Wages (.1)	\$ 156,501	\$ 145,388	\$ 193,543	\$ 152,528	\$ 137,288	\$ (56,255)	-29.07%
Equipment (.2)	8,369	3,615	11,000	10,000	11,000	-	0.00%
Materials & Supplies (.3)	15,263	24,082	16,985	17,310	20,128	3,143	18.50%
Contractual Costs (.4)	54,061	50,645	77,416	55,835	142,795	65,379	84.45%
Employee Benefits -FICA (.8)	11,720	10,413	14,810	11,668	10,500	(4,310)	-29.10%
Total Operating Expenditures	245,914	234,143	313,754	247,341	321,711	7,957	2.54%
<u>Water Resource Recovery Facility 8130</u>							
Salaries & Wages (.1)	\$ 356,012	\$ 361,289	\$ 475,134	\$ 369,340	\$ 497,286	\$ 22,152	4.66%
Equipment (.2)	12,659	5,739	8,463	19,963	5,000	(3,463)	-40.92%
Materials & Supplies (.3)	115,239	136,929	220,327	155,862	229,257	8,930	4.05%
Contractual Costs (.4)	496,881	526,384	572,620	670,533	766,457	193,837	33.85%
Employee Benefits -FICA (.8)	26,474	26,938	36,350	28,255	38,270	1,920	5.28%
Total Operating Expenditures	1,007,266	1,057,280	1,312,894	1,243,953	1,536,270	223,376	17.01%
<u>Other Expenditures (.4)</u>							
Audit	\$ 3,265	\$ 3,727	\$ 4,270	\$ 4,270	\$ 4,060	\$ (210)	-4.92%
Central Printing & Mailing	4,224	4,189	4,800	4,800	5,400	600	12.50%
Insurance	50,878	51,125	50,237	59,009	90,741	40,504	80.63%
Miscellaneous Expenses	744	-	1,000	-	1,000	-	0.00%
General Fund Overhead Payment	173,126	174,838	197,171	197,171	289,320	92,149	46.74%
Total Other Expenses	\$ 232,237	\$ 233,879	\$ 257,478	\$ 265,250	\$ 390,521	\$ 133,043	51.67%

Summary of Sewer Fund Expenditures

	2020	2021	2022	2022	2023	Increase (Decrease) 2023 to 2022 Budget	
<u>Employee Benefits (.8)</u>							
NYS General Retirement	\$ 80,623	\$ 82,471	\$ 68,206	\$ 66,792	\$ 64,961	\$ (3,245)	-4.76%
Worker's Compensation	22,604	21,705	27,722	27,722	21,023	(6,699)	-24.16%
Medical & Dental Ins - Active	110,140	107,258	109,220	101,365	125,682	16,462	15.07%
Medical & Dental Ins - Retiree	41,404	34,227	25,000	27,993	29,420	4,420	17.68%
Other Employee Benefits	5,553	1,005	4,085	1,504	4,085	-	0.00%
Retirement Payouts	5,531	2,509	6,500	4,672	-	(6,500)	-100.00%
Total Employee Benefits	\$ 265,855	\$ 249,174	\$ 240,733	\$ 230,048	\$ 245,171	\$ 4,438	1.84%
<u>Debt Service</u>							
Serial Bond - Principal (.6)	\$ 593,250	\$ 592,000	\$ 602,000	\$ 602,000	\$ 481,000	\$ (121,000)	-20.10%
Serial Bond - Interest (.7)	95,030	127,601	105,773	105,773	93,947	(11,826)	-11.18%
Administrative Costs (.4)	1,959	687	4,150	4,150	4,150	-	0.00%
Total Debt Service	\$ 690,238	\$ 720,288	\$ 711,923	\$ 711,923	\$ 579,097	\$ (132,826)	-18.66%
<u>Capital Purchases</u>							
Total Capital Purchases	\$ 78,872	\$ 447,507	\$ 3,122,969	\$ 3,470,695	\$ 1,892,834	\$ (1,230,135)	-39.39%
<u>Interfund Transfer (.9)</u>							
Transfer to Capital Reserve (.9)	571,376	562,275	562,275	562,275	612,275	50,000	8.89%
Total Interfund Transfers	\$ 571,376	\$ 562,275	\$ 562,275	\$ 562,275	\$ 612,275	\$ 50,000	8.89%
Total Sewer Fund Expenditures	\$ 3,091,759	\$ 3,504,545	\$ 6,522,026	\$ 6,731,484	\$ 5,577,878	\$ (944,147)	-14.48%

Summary of Sewer Fund Reserve Funds

	2022				2023
	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
SEWER COLLECTION (302)					
Capital Expenditures:					
Transfer to Sewer Fund	\$ 137,500	\$ -	\$ 137,500	\$ 134,886	\$ 112,500
Transfer to City/County Reserve	406,122	-	406,122	406,122	-
Total Transfers	543,622	-	543,622	541,008	112,500
Funding Sources:					
Interest Earnings	750	-	750	750	500
Sale of Equipment/Scrap	-	-	-	-	-
Transfer from Sewer Fund	100,000	-	100,000	100,000	150,000
Total Funding Sources	100,750	-	100,750	100,750	150,500
Budget Surplus (Deficit)	(442,872)	-	(442,872)	(440,258)	38,000
Beginning fund balance	581,122		581,122	581,122	140,864
Ending fund balance	\$ 138,250	\$ -	\$ 138,250	\$ 140,864	\$ 178,864

Summary of Sewer Fund Reserve Funds

	2022				2023
	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
WATER RESOURCE RECOVERY FACILITY (303)					
Capital Expenditures:					
Transfer to Sewer Fund-Capital	\$ 2,845,469	\$ 1,246,845	\$ 4,092,314	\$ 2,267,139	\$ 1,550,000
Transfer to Sewer Fund-Debt	491,659	-	491,659	491,659	378,575
Total Transfers	3,337,128	1,246,845	4,583,974	2,758,799	1,928,575
Funding Sources:					
Interest Earnings	8,000		8,000	8,000	22,109
Sale of Equipment/Scrap	-		-	-	-
Outside Waste Revenue	200,000		200,000	100,000	200,000
Contribution from Ontario County	317,725		317,725	317,725	317,725
Interfund Transfer from 302 Reserve	406,122	-	406,122	406,122	
Interfund Transfer From Sewer Fund	462,275		462,275	462,275	462,275
	1,394,122	-	1,394,122	1,294,122	1,002,109
Budget Surplus (Deficit)	(1,943,006)	(1,246,845)	(3,189,852)	(1,464,677)	(926,466)
Beginning fund balance	4,664,577		4,664,577	4,664,577	3,199,900
Ending fund balance	\$ 2,721,570	\$ (1,246,845)	\$ 1,474,725	\$ 3,199,900	\$ 2,273,434

SEWER FUND

Summary of Capital Purchases

Description	2022				2023	Funding	Reserve
	Original Budget	Budget Adjustments	Current Budget	Projected	Capital Plan		
303 (A1) (ARPA) Sewer Lining	100,000	-	100,000	-	210,334	ARPA	302 ARPA
303 (A1) (ARPA) Antis Street Reconstruction	-	100,000	100,000	48,670	-	ARPA	302 ARPA
303 (A1) Multiple Street Engineering	25,000	-	25,000	25,000	-	Reserve	302 Reserve
352 (A1) Multiple Street Construction					1,000,000	Finance	352 Finance
303 (B) Collection System	200,000	39,849	239,849	56,349	200,000	Reserve	303 Reserve
303 (C) Other Plant Improvements	100,000	45,792	145,792	145,032	150,000	Reserve	303 Reserve
303 (C) Effluent Disinfection-Engineering	-	18,864	18,864	18,864	-	Reserve	303 Reserve
303 (C) Effluent Disinfection- System	298,000	981,087	1,279,087	981,087	-	Reserve	303 Reserve
303 (C) Effluent Disinfection- System-Grant		1,000,000	1,000,000	1,000,000		Grant	303 Grant
303 (C) Waste Hauler Tank	45,000	-	45,000	-	-	Reserve	303 Reserve
303 (C) WWTF SCADA System	10,000	-	10,000	-	-	Reserve	303 Reserve
303 (C) Plant Roofs	228,500	157,895	386,395	386,392	-	Reserve	303 Reserve
303 (C) Plant Improvement-Security	-	8,500	8,500	8,500	-	Reserve	303 Reserve
303 (C) REPAIR- Grit Pipe	-	30,500	30,500	27,653	-	Reserve	303 Reserve
303 (C) ATAD Project	727,169	-	727,169	-	-	Reserve	303 Reserve
303 (C) STP Mechanical Bar Screen Replacement	400,000	(35,642)	364,358	-	400,000	Reserve	303 Reserve
303 (C) Engineering INF Bottleneck Project	50,000	-	50,000	50,000	-	Reserve	303 Reserve
303 (C) Influent Modifications					300,000	Reserve	303 Reserve
303 (C) Unanticipated Major Repairs/Replacements					100,000	Reserve	303 Reserve
303 (C) Aerated Grit Blowers (2)					30,000	Reserve	303 Reserve
303 (C) Portable Pump					40,000	Reserve	303 Reserve
303 (C) Primary Equipment Retrofit Project Design Engineering					200,000	Reserve	303 Reserve
303 (C1) Water Meter Project	112,500	-	112,500	109,886	112,500	Reserve	302 Reserve
303 (D) Lakeshore Drive-Genertor	60,000	-	60,000	42,800	75,000	Reserve	303 Reserve
303 (D) Pump Replacement						Reserve	303 Reserve
303 (D1) (ARPA) Yacht Club Cove-Generator	40,000	-	40,000	20,000	20,000	ARPA	302 ARPA

SEWER FUND

Summary of Capital Purchases

Description	2022				2023	Funding	Reserve
	Original Budget	Budget Adjustments	Current Budget	Projected	Capital Plan		
303 (E) John Deere Loader (G/W/S)	73,400	-	73,400	33,719	-	Reserve	303 Reserve
303 (E) Excavator (G/W/S)	43,400	(4,345)	39,055	30,085	-	Reserve	303 Reserve
303 (E) Mack Dump Truck	90,000	-	90,000	83,813	-	Reserve	303 Reserve
303 (E) Sewer Flusher Truck	475,000	-	475,000	353,500	-	Reserve	303 Reserve
303 (E) Backhoe (G/W/S)					55,000	Reserve	303 Reserve
303 (F) FORD F-150 Pick-Up	45,000	4,345	49,345	49,344	-	Reserve	303 Reserve
Total Capital Purchases	\$ 3,022,969	\$ 2,446,845	\$ 5,469,814	\$ 3,470,695	\$ 2,892,834		
Reserve	2,982,969	1,246,845	4,229,814	2,402,025	1,662,500		
Grant	-	1,000,000	1,000,000	1,000,000	-		
ARPA	140,000	100,000	240,000	68,670	230,334		
Finance	-	-	-	-	1,000,000		
Total Funding-Total Capital Expenditures	\$ 3,122,969	\$ 2,346,845	\$ 5,469,814	\$ 3,470,695	\$ 2,892,834		
City County Reserve (303)							
303 Reserve	2,845,469	1,246,845	4,092,314	2,267,139	1,550,000		
303 Grant	-	1,000,000	1,000,000	1,000,000	-		
303 ARPA	-	-	-	-	-		
Total Funding- City County Reserve (303)	\$ 2,845,469	\$ 2,246,845	\$ 5,092,314	\$ 3,267,139	\$ 1,550,000		
City County Reserve (302)							
302 Reserve	137,500	-	137,500	134,886	112,500		
302 ARPA	140,000	100,000	240,000	68,670	230,334		
Total Funding- City County Reserve (302)	\$ 277,500	\$ 100,000	\$ 377,500	\$ 203,555	\$ 342,834		
Capital Fund- Financing - Bonds (352)							
352 Finance					\$ 1,000,000		

SEWER FUND

Summary of Debt Payments

Description	Original Issuance	Maturity Date		2022		2023	2024	2025	2026	2027	2028
				Original Budget	Debt Payments						
<i>Debt Expenditures: Principal and Interest</i>											
2003 EFC Bond	1,105,000	2023	WRRF	115,984	115,984	-	-	-	-	-	-
2015 Refunding Bond-Multiple Streets	620,500	2027	Collections	74,150	74,150	56,810	29,770	29,120	28,080	27,040	-
2015 Multiple Street Project	554,250	2025	Collections	70,475	70,475	69,175	67,875	71,575	-	-	-
2019 Multiple Street Project	715,000	2034	Collections	52,700	52,700	51,900	56,100	55,200	54,300	53,400	57,500
2020 -Refunding Bond-2012 Multiple Street	182,500	2031	Collections	19,088	19,088	18,488	18,338	18,188	18,038	17,438	16,838
2020 -Refunding Bond-2012 RBC Shaft Replacement	3,572,000	2031	WRRF	375,375	375,375	378,575	385,475	382,275	379,075	371,275	378,275
Total Principal and Interest payments				707,772	707,772	574,948	557,558	556,358	479,493	469,153	452,613
<i>Estimated New Debt</i>											
2023 Multiple Streets	1,000,000	2038	Collections				111,667	108,667	105,667	102,667	99,667
2025 Plant Upgrades	3,430,000	2040	WRRF						383,017	372,727	362,437
ATAD Project (TBD)											
Total Debt Service				\$ 707,772	\$ 707,772	\$ 574,948	\$ 669,224	\$ 665,024	\$ 968,176	\$ 944,546	\$ 914,716
<i>Funding Sources:</i>											
Water Resource Recovery Facility				491,359	491,359	378,575	385,475	382,275	762,092	744,002	740,712
Collection System				216,413	216,413	196,373	283,749	282,749	206,084	200,544	174,004
Funded by Sewer Fund				\$ 707,772	\$ 707,772	\$ 574,948	\$ 669,224	\$ 665,024	\$ 968,176	\$ 944,546	\$ 914,716

APPENDIX

PERSONNEL 2023 Compensation Plan

Non-Union Salary

Title	2023 Salary
City Manager	131,025
Chief of Police	115,170
Director of Public Works	114,962
Treasurer/Finance Director	102,092
Fire Chief	101,000
Chief Water Treatment Plant Operator	90,583
Chief Waste Water Treatment Plant Operator	90,146
Director of Development & Planning	89,845
Deputy Director of Public Works	87,550
Working Supervisor (Streets)	81,170
Water Supervisor	81,170
Parks Maintenance Supervisor	78,774
Parts and Service Manager	77,118
Assistant City Manager	75,000
Deputy Chief Water Treatment Plant Operator	73,334
Deputy Chief Waste Water Treatment Plant Operator	73,244
City Clerk	60,012
Recreation Supervisor	53,000

Elected

Title	2023 Salary
Mayor	8,674.56
City Councilmember	5,767.69

Non-Union Hourly

Title	Up To:	-	2023 Salary
Code Enforcement Officer	Up To:	-	40.40
Principal Account Clerk	Up To:	-	27.30
Sr. Account Clerk	Up To:	-	25.50
Deputy Registrar	Up To:	-	25.50
Payroll Clerk	Up To:	-	32.97
Laboratory Technician	Up To:	-	

PERSONNEL 2023 Compensation Plan

Landscape Maintainer	Up To:	-	
Sr. Engineering Aide	Up To:	-	36.70
Tax Clerk	Up To:	-	28.33
Account Clerk	Up To:	-	23.18
Sr. Typist	Up To:	-	
Typist	Up To:	-	26.52
Office Specialist II	Up To:	-	23.69

Union Contract - Public Works/Parks & Recreation

CBA 2022-2026

Title

Wastewater Treatment Plant Maintenance Mech.	28.65	-	32.29
Equipment Maintenance Mechanic	27.69	-	31.33
Water Treatment Plant Operator	27.69	-	31.33
Wastewater Treatment Plant Operator	27.69	-	31.33

Union Contract - Public Works/Parks & Recreation

CBA 2022-2026

Title

Park Equipment Mechanic/Operator	27.18	-	30.85
Motor Equipment Operator	26.65	-	30.36
Public Utility Maintenance Assistant (PUMA)	26.65	-	30.36
Light Motor Equipment Operator	23.45	-	27.60
Parks Maintenance Assistant	22.11	-	26.10
Laborer	18.99	-	24.78

Union Contract - Gold Badge Club

CBA 2022-2025

Title

Lieutenant	94,687	-	104,090
Sergeant	85,810	-	91,223

Union Contract - PBA

CBA 2022-2024

Title

Police Officer	59,176	-	76,598
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PERSONNEL 2023 Compensation Plan

Part-Time Police Officer (Per Hour) 30.05

Union Contract - Fire

CBA Expires on December 31,2022. Successor CBA being negotiated. Rates reflect 2022

Title	53,271	67,810
Firefighter	53,271	67,810
Captain		73,235

Part Time and Seasonal (Hourly Rates)

Title	Hourly Rate Range
School Resource Officer (See Note on PBA CBA above)	
Firefighter	
Sr. Accountant	31.62
Office Specialist II	23.69
Aquatics Supervisor	22.25
Cleaner	17.25
Parks Maintenance Assistant	17.25
Assistant Aquatics Supervisor	-
Sr. Recreation Leader	17.75
Recreation Leader	16.25
Crossing Guard	15.45
Senior Lifeguard	18.25
Laborer	16.50
Lifeguards	17.25
Senior Gate Attendant	-
Gate Attendants	15.00
Recreation Assistant	15.25