



**2024**

**ADOPTED BUDGET**

**CITY OF CANANDAIGUA  
NEW YORK  
2024**

**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	Doug Merrill, At Large
Erich Dittmar, Ward 4	Steve Uebbing, At Large

**MANAGEMENT TEAM**

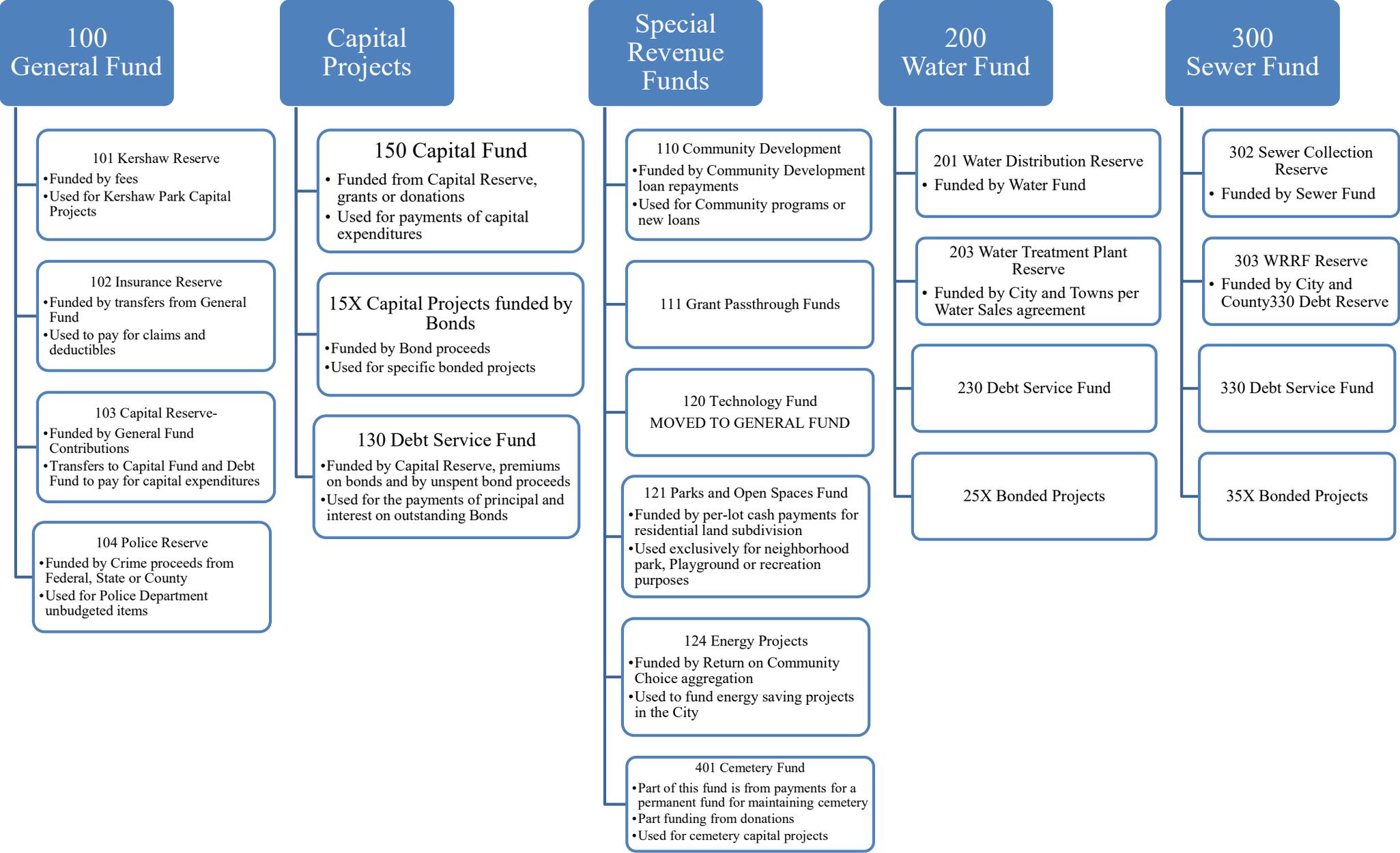
John D. Goodwin	City Manager
Nancy C. Abdallah	Treasurer/Finance Director
Shawna Bonshak	Assistant City Manager
Boylan Code	Corporation Counsel
Richard E. Brown	Director of Dev. & Planning
Frank Magnera	Fire Chief
Mathew Nielsen	Police Chief
Petr Premyslovsky	Director of Information Technology
Tina Rados	Assessor
James P. Sprague	Public Works Director
Erin VanDamme	City Clerk

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# TOTAL BUDGET

City of Canandaigua  
Summary of Funds



**City of Canandaigua**

**2024 Total Budget All Funds-ADOPTED BUDGET**

	Revenue	Interfund Revenues	Appropriated (Surplus) Fund Balance	Total	Expenditures	Interfund Transfers	Total	Ending Fund Balance	% of Unassigned Fund Balance
<b>Governmental Funds:</b>									
General Fund	\$ 18,878,865	\$ 290,000	\$ 1,588,480	\$ 20,757,345	\$ 17,639,375	\$ 3,117,970	\$ 20,757,345	\$ 5,548,004	24.9%
Kershaw Reserve	10,700		(10,700)	-	-		-	94,256	
Insurance Reserve	500	100,000	(100,500)	-	-		-	125,468	
Capital Reserve	320,000	2,850,000	147,523	3,317,523		3,317,523	3,317,523	545,646	
Police Reserve	150		(150)	-	-		-	173,541	
<b>Special Revenue Funds</b>									
Community Development Fund	48,308		(23,308)	25,000	25,000		25,000	235,084	
Grant Fund	-	-	-	-	-	-	-	-	
Parks and Open Spaces Fund	6,000		(6,000)	-	-		-	130,858	
Energy Projects Fund	400		(400)	-	-		-	8,418	
Cemetery Fund	10		(10)	-	-		-	29,074	
<b>Capital and Debt</b>									
Capital Fund	467,343	2,144,150		2,611,493	2,611,493		2,611,493	-	
Capital Fund-Bond Financing	3,662,000			3,662,000	3,662,000		3,662,000	-	
Debt Service Fund	-	1,341,343	75,603	1,416,946	1,416,406		1,416,406	-	
<b>Enterprise Funds:</b>									
Water Fund	4,642,534	1,121,406	\$ 196,301	5,960,241	4,320,241	1,640,000	5,960,241	1,014,114	21.0%
Capital Fund-Bond Financing	2,885,000			2,885,000	2,885,000		2,885,000	-	
WTP Reserve	20,000	1,000,000	(264,298)	755,702		755,702	755,702	521,568	
Water Distribution Reserve	10,000	350,000	5,704	365,704		365,704	365,704	73,087	
Sewer Fund	3,406,512	3,385,608	\$ 105,563	6,897,683	6,085,408	812,275	6,897,683	925,400	26.3%
Capital Fund-Bond Financing	1,000,000			1,000,000	1,000,000		1,000,000	-	
Sewer Fund Debt Service	45,269		854,731	900,000		900,000	900,000		
Sewer Collection Reserve	10,000	350,000	24,583	384,583		384,583	384,583	150,522	
City County Reserve	974,396	1,362,275	664,354	3,001,025	-	3,001,025	3,001,025	2,303,362	
<b>Total</b>	<b>\$ 36,387,987</b>	<b>\$ 14,294,782</b>	<b>\$ 3,257,476</b>	<b>\$ 53,940,244</b>	<b>\$ 39,644,923</b>	<b>\$ 14,294,782</b>	<b>\$ 53,939,704</b>	<b>\$ 11,878,401</b>	

**2024 City of Canandaigua ADOPTED Budget**

**HIGHLIGHTS - MAJOR FUNDS**

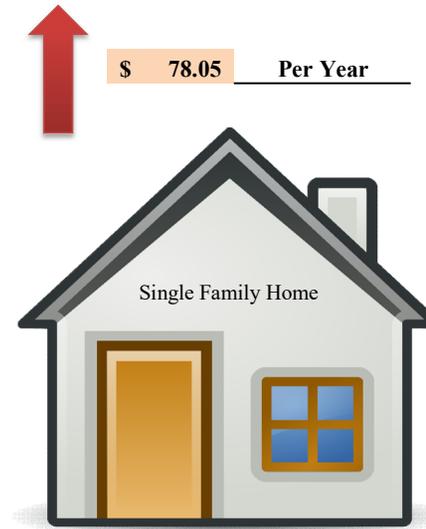
Net Change in Assessed Value	
Tax Levy- 2023	828,583,623
Tax Levy -2024	854,846,571
<b>3.17%</b>	

Net Change in Tax Levy	
Tax Levy- 2023	6,367,060.00
Tax Levy -2024	6,649,083.60
Tax Cap 2024 Limit	<b>4.73%</b>
<b>4.43%</b>	

Net Change in Tax Rate	
Tax Rate 2023	7.669
Tax Rate 2024	7.740
Assessed Value- 2024	854,846,571
Exemption Removal	(32,822.77)
<b>0.92%</b>	

Net Change in Water Rates (per 1000 Gallons)	
Water Rate 2023	4.11
Water Rate 2024	4.73
Minimum Quarterly Bill -2023	46.03
Minimum Quarterly Bill -2024	53.00
<b>15.13%</b>	

Net Change in Sewer Rates (per 1000 Gallons)	
Sewer Rate 2023	5.400
Sewer Rate 2024	6.07
Minimum Quarterly Bill -2023	60.48
Minimum Quarterly Bill -2024	68.00
<b>12.43%</b>	



	2023	2024	Net Change
<b>Average Assessed Value</b>	186,800	187,700	
<b>Average Property Tax Bill</b>	1,432.65	1,452.74	20.09
<b>Minimum Water Bill</b>	184.12	212.00	27.88
<b>Minimum Sewer Bill</b>	241.92	272.00	30.08
			<b>78.05</b>

## TAX INFORMATION

### REAL PROPERTY TAXES

#### City of Canandaigua Assessed Valuation: 2014- 2024

(Tax Base)						Exemption	Strike		
Year		Assessed Value	Change	Tax Levy	Change	Removal	Amount	Tax Rate	Change
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%	5,960,995	4.72%	(10,959)	5,950,036	7.412	-5.74%
Actual	2023	828,583,623	3.22%	6,367,060	6.81%	(12,288)	6,354,772	7.669	3.47%
Budget	2024	854,846,571	3.17%	6,649,084	4.43%	(32,823)	6,616,261	7.740	0.92%

#### Special Assessment

	2021	2022	2023	2024
	Actual	Actual	Budget	Budget
Parking Lot	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000
BID-Special Assessment	36,466	37,896	42,500	45,000
	<u>\$ 45,466</u>	<u>\$ 46,896</u>	<u>\$ 52,500</u>	<u>\$ 55,000</u>

#### Pilot Payments

	2023		2021	2022	2023	2023	2024
	Assessed Value	Taxable	Actual	Actual	Budget	Projected	Budget
Finger Lakes Railway Association	1,280,000		\$ 1,802	\$ 2,021	\$ 2,050	\$ 1,957	\$ 2,050
LFN North Street LLC (Constellation)	-	EXPIRED	20,718	20,718	-	-	-
Ajay Glass	2,733,500	2,275,900	12,499	15,673	20,260	20,260	17,615
Ajay Glass Overpayment						(6,763)	
Pinnacle North	-	TERMINATED	25,172	32,254	-	-	-
Pinnacle North - Excess		TERMINATED	-	79,311	-	-	-
North Shore-50 Lakeshore Dr.	24,055,300	FIXED		24,109	22,041	23,258	21,600
North Shore-24 Lakeshore Dr.	3,428,500	FIXED		12,248	12,371	13,054	13,196
North Shore - 2022 Payment						15,386	
243 Gorham St. LLC	10,822,900	498,000	3,916	3,689	3,819	3,820	3,854
The Lake House	26,007,500	4,519,400	35,134	33,101	34,267	34,267	34,979
Hotel Canandaigua	20,151,500	4,298,955	32,633	30,745	31,827	31,828	33,272
	<u>\$ 88,479,200</u>	<u>\$ 11,592,255</u>	<u>\$ 131,874</u>	<u>\$ 253,869</u>	<u>\$ 126,636</u>	<u>\$ 137,068</u>	<u>\$ 126,566</u>

## TAX INFORMATION

### TAX CAP CALCULATION

		Total	General Revenues	BID Assessments	Parking Assessment
Total Real Property Tax Levy for Fiscal Year Ending 12/31/23		\$ 6,419,560	6,367,060	42,500	10,000
Tax base growth factor		<u>1.0169</u>			
		6,528,051			
Add: PILOTs receivable FYE 12/31/23		<u>126,636</u>			
		6,654,687			
Allowable growth factor		<u>1.02</u>			
		6,787,781			
Less: PILOTs receivable FYE 12/31/24		<u>126,566</u>			
		6,661,214			
2023 available carryover		<u>-</u>			
		6,661,214			
Add: ERS Exclusion		4,507			
Add: PFRS Exclusion		<u>57,540</u>			
Tax Levy Limit Available for 2024	<b>4.73%</b>	6,723,261			
Proposed Tax Levy in 2024 Budget	<b>4.43%</b>	6,704,084	6,649,084	45,000	10,000
Difference		<u>(19,178)</u>	282,024	2,500	-
% of Levy Change		-0.30%	4.43%	5.88%	0.00%

**TAX INFORMATION**

NYS-Real Property System  
 County of Ontario  
 City of Canandaigua

Assessor's Report - 2023 - Current Year File  
 S495 Exemption Impact Report  
 City Detail Report

RPS221/V04/L01

Uniform Percentage 88

Total Assessed Value 1,307,872,681  
 Equalized Total Assessed Value 1,486,218,956

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	\$ 14,030,682	0.94
13100	CO-GENERALLY	RPTL 406(1)	7	24,563,636	1.65
13350	CITY-GENERALLY	RPTL 406(1)	36	58,717,614	3.95
13370	CITY-CEMETERY LAND	RPTL 446	2	421,023	0.03
13800	SCHOOL DISTRICT	RPTL 408	9	87,092,614	5.86
14100	USA-GENERALLY	RPTL 400(1)	1	1,238,636	0.08
14110	USA-SPECIFIED USES	STATE L 54	1	6,250,000	0.42
18020	MUNICIPAL INDUSTRIAL DEV. AGENCY	RPTL412-a	9	121,481,941	8.17
25110	NONPROF CORP-RELIG(CONST PRO)	RPTL 420-a	12	19,676,818	1.32
25120	NONPROF CORP-EDUCL(CONST PRO)	RPTL 420-a	5	20,140,338	1.36
25130	NONPROF CORP-CAHR(CONST PRO)	RPTL 420-a	8	16,621,773	1.12
25210	NONPROF CORP-HOSPITAL	RPTL 420-a	3	106,827,386	7.19
25230	NONPROF CORP-MORAL/MENTAL IM	RPTL 420-a	2	1,107,955	0.08
25300	NONPROF CORP-SPECIFIED USES	RPTL 420-b	5	4,977,159	0.34
26100	VETERANS ORGANIZATION	RPTL 452	2	857,386	0.06
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	3,703,977	0.25
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	8,406,818	0.57
28120	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	6,152,841	0.41
28220	URBAN REN OWNER-COMM DEV CORP	P H F I L 260	1	78,409	0.01
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	147	1,470,450	0.10
41131	ALT VET EX-WAR PERION-COMBAT	RPTL 458-a	109	1,816,341	0.12
41141	ALT VET EX-WAR PERION-DISABILITY	RPTL 458-a	68	1,759,872	0.12
41152	COLD WAR VETERANS (10%)	RPTL 458-b	26	115,818	0.01
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	22,953	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	572,159	0.04
41400	CLERGY	RPTL 460	8	13,636	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	11	806,327	0.05
41806	PERSONS AGE 65 OR OVER	RPTL 467	23	1,116,925	0.08
41930	DISABILITIES AND LIMITED INCOME	RPTL 459-c	3	255,284	0.02
41931	DISABILITIES AND LIMITED INCOME	RPTL 459-c	1	49,119	0.00
47611	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	12	1,596,631	0.11
<b>Total System Exemptions:</b>			<b>524</b>	<b>\$ 511,942,521</b>	<b>34.45</b>

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

		2023	2024	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)	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	-
<b>Total General Government</b>		<u>18.50</u>	<u>18.00</u>	<u>(0.50)</u>
<u>Code Enforcement / Planning</u>				
Code Enforcement (3620)	Code Enforcement Officers	2.00	2.00	-
Planning (8020)	Office Specialist (Full Time Split)	0.50	0.50	-
	Director of Planning	1.00	1.00	-
	Office Specialist (Full Time Split)	0.50	0.50	-
<b>Total Code Enf / Planning</b>		<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 Officers-Pre Hire	-	3.00	3.00
	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) Full Time	1.00	1.00	-
	Youth Officer (2) - Part Time FTE	1.00	1.00	-
Traffic Safety (3310)	School Crossing Guards (5) Part Time FTE	1.20	1.20	-
<b>Total Police Protection</b>		<u>31.20</u>	<u>33.70</u>	<u>2.50</u>

## Staffing

### Summary of Staffing by Department

		2023 Budget	2024 Budget	Personnel Change
<u>Fire Department</u>				
Fire Rescue (3410)	Fire Chief	1.00	1.00	-
	Captains	4.00	4.00	-
	Firefighters-Full Time	14.00	14.00	-
	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	-
	<b>Total Fire Protection</b>	19.58	19.58	-
<u>Department of Public Works</u>				
Public Works Admin (1490)	Public Works Director	1.00	1.00	-
	Coordinator of Public Works	1.00	1.00	-
	Office Specialist	1.00	1.00	-
	Office Specialist	1.00	1.00	-
	Cleaner Part Time -Part Time to Full Time	0.50	-	(0.50)
	Building Maintenance Helper		1.00	1.00
	Building Mechanic	1.00	1.00	-
	Senior Engineer	1.00	1.00	-
Central Garage (1640)	Parts and Service Manager	1.00	1.00	-

## Staffing

### Summary of Staffing by Department

		2023	2024	Personnel
		Budget	Budget	Change
Street Maintenance (5110)	Equipment Mechanics	3.00	3.00	-
	Working Supervisor	1.00	1.00	-
	MEO/LMEO	7.00	7.00	-
	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	-
Waste Collection (8160)	Seasonal - FTE	3.81	3.81	-
	MEO/LMEO	2.00	2.00	-
Recycle collection (8162)	Seasonal - FTE	0.62	0.62	-
	MEO/LMEO	2.00	2.00	-
<b>Total Department of Public Works</b>		<b>35.81</b>	<b>36.31</b>	<b>0.50</b>
<u>Recreation and Culture</u>				
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)	0.50	0.50	-
	Seasonal - FTE	2.32	2.32	-
Community Programs	Seasonal - FTE	0.33	0.33	-
	Recreation Supervisor (Full Time Split)	0.25	0.25	-
<b>Total Recreation</b>		<b>6.76</b>	<b>6.76</b>	<b>-</b>
<b>Total General Fund</b>		<b>115.85</b>	<b>118.35</b>	<b>2.50</b>

## Staffing

### Summary of Staffing by Department

		2023 Budget	2024 Budget	Personnel Change
<b>Water Fund</b>				
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)	Supervisor	1.00	1.00	-
	PUMA/MEO	5.00	5.00	-
	Seasonal-FTE	0.15	0.15	-
	<b>Total Water Fund</b>	12.25	12.25	-
<b>Sewer Fund</b>				
Sewer Collection (8120)	PUMA	2.00	2.00	-
Water Resource Recovery Facility	Chief Operator	1.00	1.00	-
	Assistant Chief Operator	1.00	1.00	-
	WRRF Operators/Main Mech/Laborers	5.00	5.00	-
	Seasonal FTE	0.28	0.28	-
	<b>Total Sewer Fund</b>	9.28	9.28	-
	<b>Total City of Canandaigua</b>	137.38	139.88	2.50
	Full time	111.00	114.00	3.00
	Part time to full time	-	1.00	1.00
	Part Time	14.78	13.28	(1.50)
	Seasonal	11.60	11.60	-
	<b>Total City of Canandaigua</b>	137.38	139.88	2.50

**CITY OF CANANDAIGUA**

**FEE SCHEDULE CHANGES**

<b>FEE DESCRIPTION</b>	<b>LAST CHANGED</b>	<b>PROPOSED FEE</b>	<b>CURRENT FEE</b>	<b>NOTES</b>
<b><u>CLERK</u></b>				
Dog License	2022	\$25.00/ Neutered \$35.00/Unaltered	\$20/Neutered \$30/Unaltered	
Vendor License	2016	\$500 for single park	*\$500 parks other than Kershaw	
		\$2000 for Pier/Main/Kershaw	\$1000 Main/ \$750 for Pier. Kershaw has been independent RFP	
<b><u>TREASURER</u></b>				
Relevy Fee		\$50 Per Property		<b>New Fee Proposed</b>
Tax Sale Fee		\$125 after November Cut off Date	\$100 after November Cut off Date	<b>Currently determined each year by Treasurer</b>
		\$125 additional Tax Sale Fee	\$100 additional Tax Sale Fee	<b>Proposal to set rate by Council</b>
<b><u>CODE ENFORCEMENT</u></b>				
<b>Residential:</b>				
New Construction, Additions	2013	\$.30 SF -\$ 400 min.	\$.30 SF -\$ 300 min.	
Swimming Pools	2006	\$100.00	\$50.00	
Utility: Hot Water Heater/Furnace/Fireplace/Generator/Ramp	2013	\$75.00	\$50.00	
<b>Commercial:</b>				
Cellular Tower Antennae	2006	\$100.00	\$50.00	
Utility: Hot Water Heater/Furnace/Fireplace/Generator/Ramp	Combining	\$75.00		
Sprinklers & Fire Alarm Systems	NEW	\$100.00		
Special Use Permit	2006	\$125.00	\$100.00	
Renewal Special Use Permit	2013	\$125.00	\$100.00	
Minor Subdivision (under 5)	2006	\$150.00	\$100.00	

**CITY OF CANANDAIGUA**

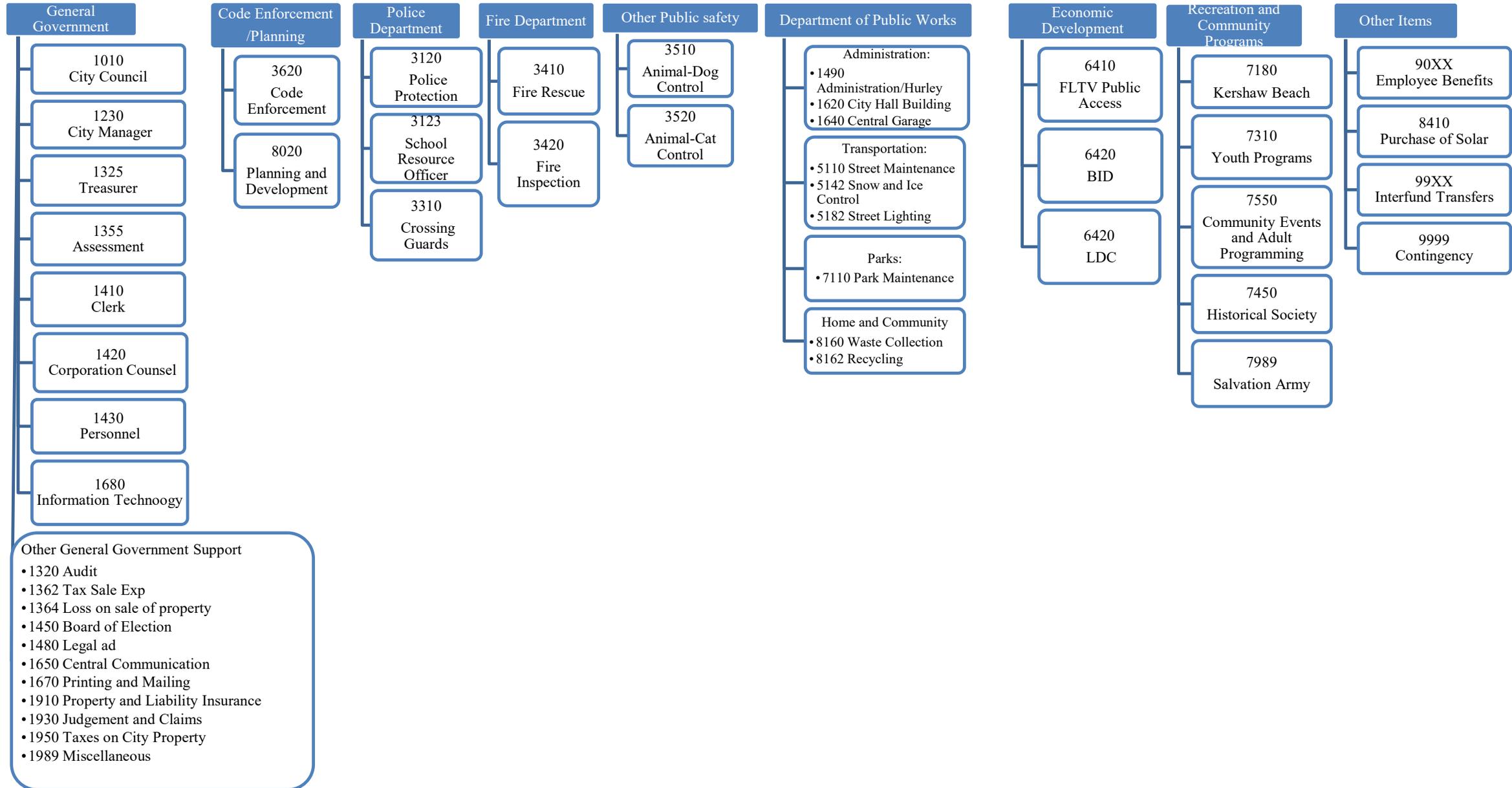
**FEE SCHEDULE CHANGES**

<b>FEE DESCRIPTION</b>	<b>LAST CHANGED</b>	<b>PROPOSED FEE</b>	<b>CURRENT FEE</b>	<b>NOTES</b>
Major Subdivision (over 5)	2013	\$1000 + \$50.00 per lot plus reimbursement of review fee by consultant, if required	\$1000 + \$50.00 per lot	
<b><u>FIRE DEPARTMENT</u></b>				
Temporary Tent Inspection	2020	\$100.00	\$75.00	
<b><u>PUBLIC WORKS</u></b>				
Electric Vehicle Charging (via ChargePoint)	NEW	\$1 per hour (first 3 hours)/ \$3 per hour after		
<b><u>COMMUNITY EVENTS</u></b>				
Hourly Reimbursement Rates for Labor				
Police Officer	2023	\$95/hour	\$80/hour	
Firefighter	2023	\$85/hour	\$70/hour	
DPW Worker	2023	\$65/hour	\$55/hour	
<b><u>PARKS &amp; RECREATION</u></b>				
<b>Kershaw Park Swim Tags</b>				
City Resident-Adult	2002	\$5 per year	\$1 Life	
City Resident-Child 6 to 18, 5 and under free	2002	\$1 per year	\$1 Life	
<b>Neighborhood Parks</b>				
Sports Fields	2013	\$50/week, paid in advance	\$25.00/week, paid in advance	
<b>Summer Day Camp</b>				
Summer Day Camp - Youth Grades 1-8	2023	\$150/Week	\$140/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	No change
Summer Day Camp - The After Camp Club (TACC)	2023	\$50/Week	\$40/Week	Extended Camp Hours from 3-5:30
Kiddie Kamp - Children Ages 3-5	2023	\$100.00/Week	\$75.00/Week	

# GENERAL FUND

## GENERAL FUND RESERVES

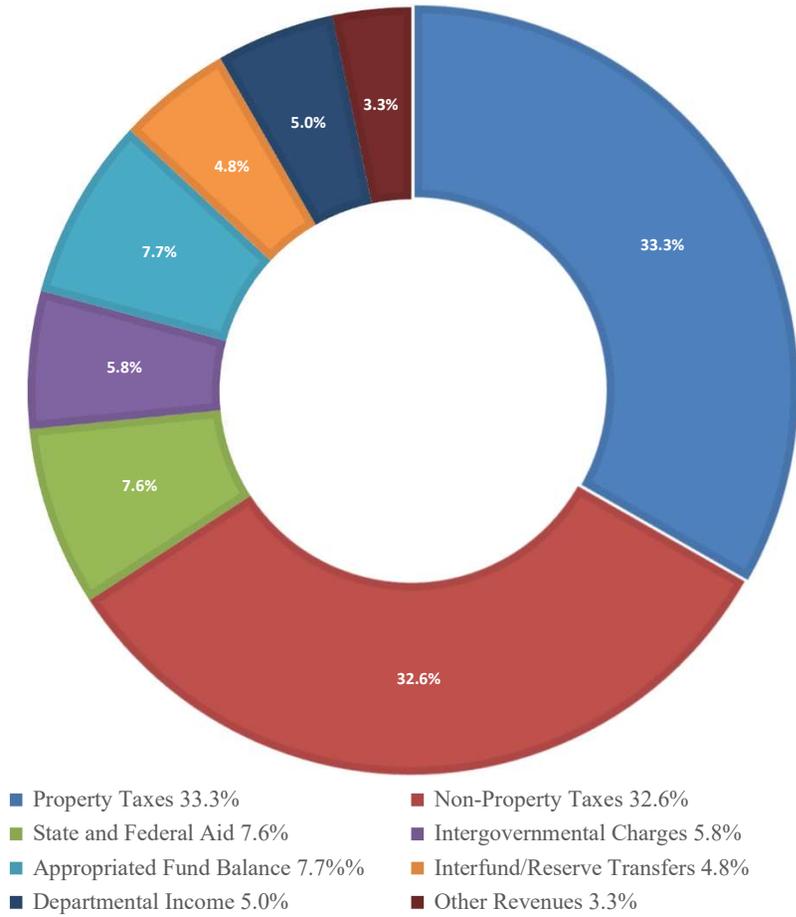
## City of Canandaigua Summary of Departments-General Fund



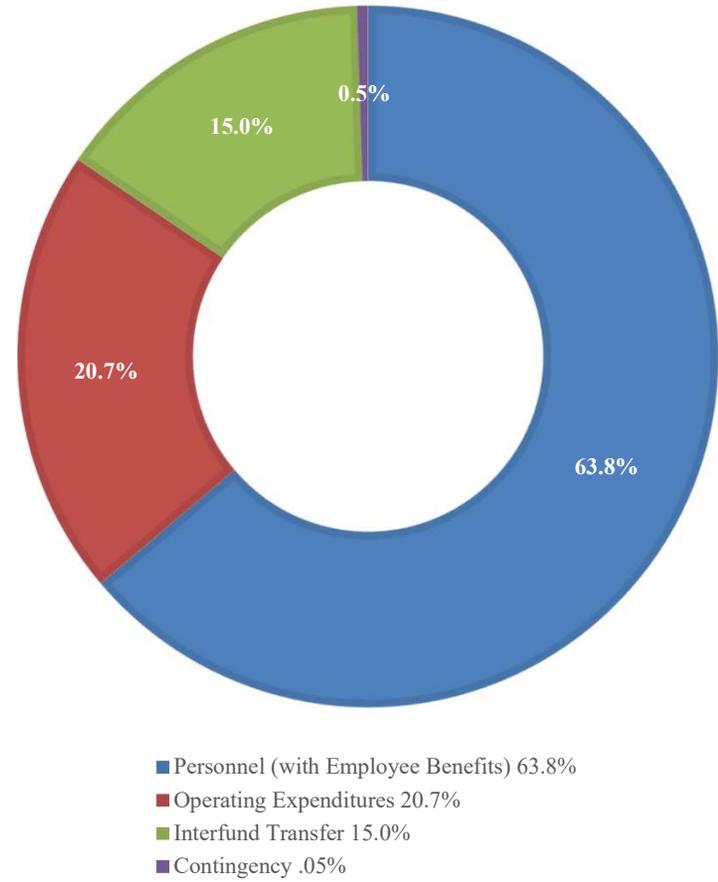
# GENERAL FUND SUMMARY

## Summary of General Fund Revenue, Expenditures and Fund Balance

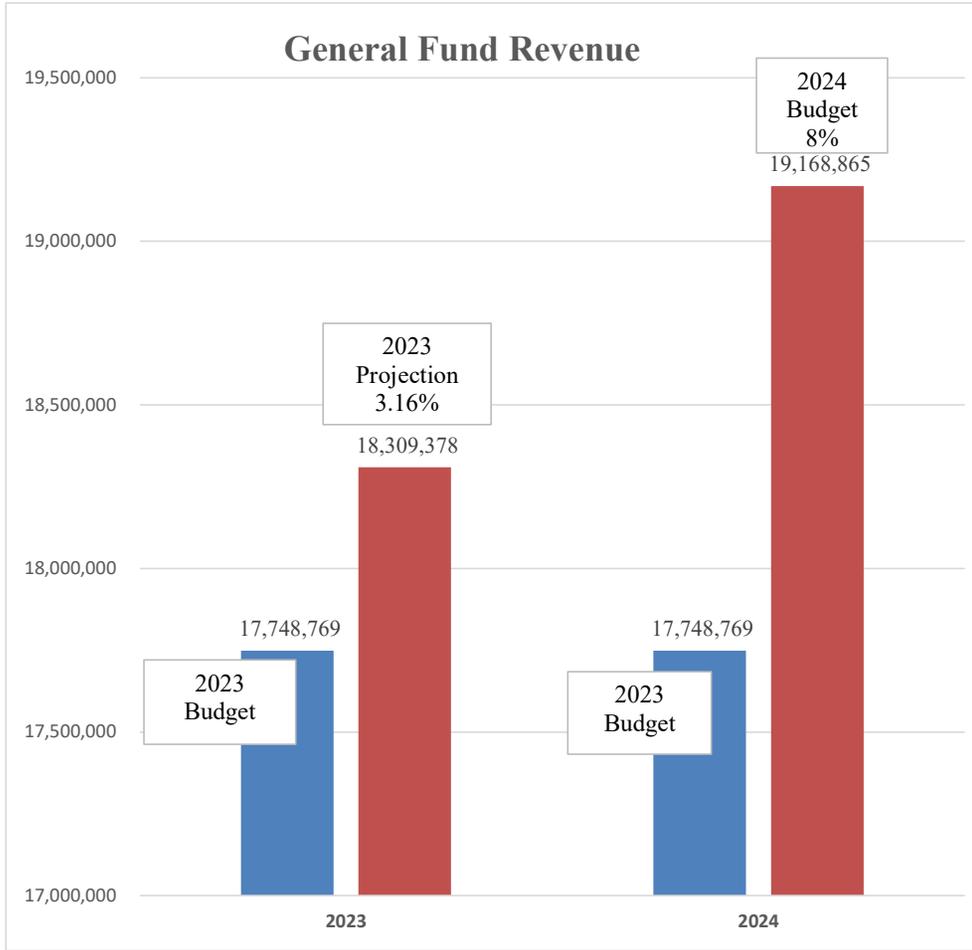
### Source Of Funds



### Use of Funds



## Summary of Major General Fund Revenues Drivers



\$77,200 - Increase in the **Overhead Allocation** of administrative charges billed to the Water and Sewer Funds due to an increase in expenditures.



**Rental of City Property - \$138,978**- Increase due to the reallocation of the Cell Tower Leases from the Special Revenue Fund to the General Fund. There are corresponding expenditures to offset this revenue.



\$24,990 - Increase in **Refuse Charges** due to a full year of Toter billing



\$75,000 - Increase in **Fire Protection** Services Contract with the Town of Canandaigua



\$282,024 - Proposed increase in **Property Taxes**



\$413,200 - Increase in **Sales Tax** which is an estimated 2.4% over the projected 2023 actuals.



\$105,000 - Increase in **Occupancy Tax as a result of** Hotel Canandaigua operating for a full year

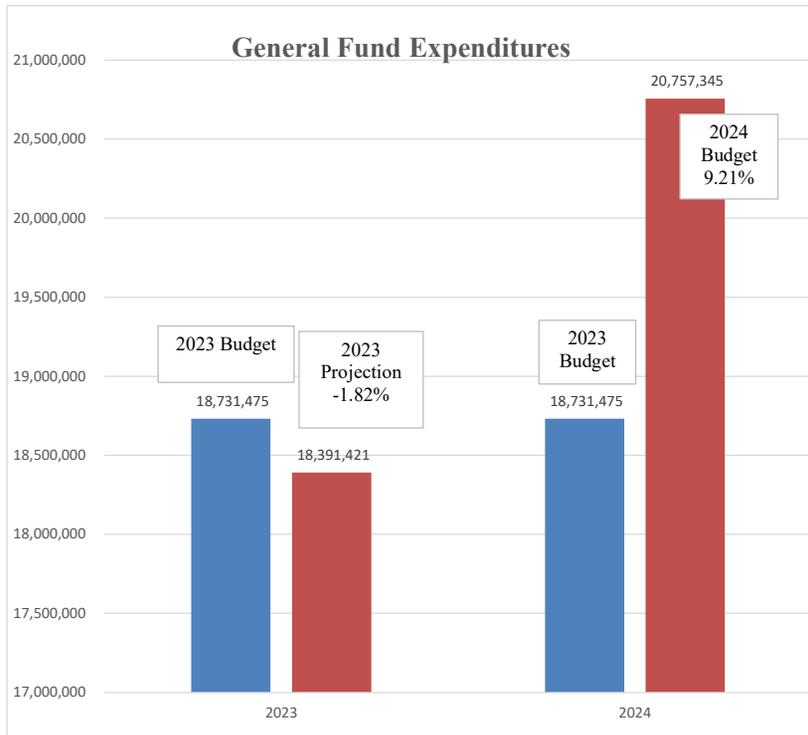


**Central Garage - \$125,200** - Revenue from a new contract with the ambulance for vehicle maintenance and the gas sales to outside agencies. There is a corresponding expense offsetting this revenue. The Contracts call for an additional \$.03 per gallon for gas contracts and an upcharge of 7% on the vehicle maintenance.



\$175,000 - Increase in **Interest Income**. Interest rates are expected to remain at 2023 levels but decreasing later in the year. Year end projections show a 204% increase over the 2023 budget however the 2024 Budget has a decrease from this 2023 projected amount.

**Summary of Major General Fund Expenditure Drivers**



\$556,653 - Proposed increase in **Salary and Wages**

- General increase in wages of 3% with some adjustment for market rates
- One Time addition of 3 Police Officers in 2024 to prepare for retirements in 2025. Funded by Appropriated Fund Balance
- Full year of new hires in 2023 - Assistant City Manger, Fire Fighters
- One new position - Building Maintenance Helper (budget neutral)
- Full Year of FF Union Contract changes



\$322,718 - Proposed increase in **Contractual**

- \$226,551 increase as a result of the move of the Tech Fund to the General Fund
- \$50,879 increase in outside services primarily driven by inflation for Street Maintenance Contracts
- \$46,740 increase in software and annual maintenance primarily for software replacement of time entry for payroll, an upgrade of tax collection software and software for EV charging stations
- \$45,000 for vehicle repairs for Finger Lakes Ambulance (offset by revenue)
- \$35,515 increase for Training and conferences primarily driven by training for streetlight maintenance
- (\$103,666) loss on the sale of 267 S. Main St which took place in 2023 and not carried over to 2024



\$546,101 Increase in **Interfund Transfer**

- \$150,000 One Time Transfer to Capital for Flood Mitigation
- \$100,000 One Time Transfer to Insurance Reserve due to continued increase in Property and Liability Insurance. We have reduced costs by taking on larger deductibles.
- \$300,000 One Time Additional Transfer to the Capital Reserve



\$526,737 Increase in **Employee Benefits**

- \$157,604 Medical Insurance increased 11.95%
- \$350,203 Retirement Rates 19% increase in ERS and 15% increase in PFRS
- Offset by Fund Balance for 3 additional officers in the amount of \$85,000



\$22,212 Increase in **Materials and Supplies**

- Driven mainly by an increase in Departmental Supplies of \$40,520
- Janitorial decreased by \$19,303 due to a change to a FT employee from an Outside Contract
- \$75,000 for Gas Expenditures sold to Outside Agencies which is offset by Revenue
- Gas Expenditures for City vehicles decreased (\$81,730) from the 2023 Budget

## GENERAL FUND SUMMARY

### Summary of General Fund Revenue, Expenditures and Fund Balance

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
<b>REVENUES</b>							
Property Taxes	\$ 5,942,231	\$ 6,323,674	\$ 6,616,196	\$ 6,620,627	\$ 6,900,650	\$ 284,454	4.30%
Non-Property Taxes	5,871,363	6,414,426	6,258,250	6,555,000	6,776,450	518,200	8.28%
Departmental Income	773,252	898,096	854,569	950,427	1,035,309	180,740	21.15%
Intergovernmental Charges	772,152	856,323	1,126,830	1,116,830	1,193,927	67,097	5.95%
Use of Money & Property	56,197	128,660	171,712	426,712	484,622	312,910	182.23%
Licenses and Permits	103,209	147,639	126,300	84,400	99,920	(26,380)	-20.89%
Fines and Forfeitures	122,630	101,503	104,500	97,000	104,500	-	0.00%
Sale of Prop. and Comp for Loss	48,123	180	-	-	-	-	-
Miscellaneous Revenues	17,671	17,824	2,000	350	2,000	-	0.00%
State and Federal Aid	1,617,360	1,961,056	1,575,252	1,544,872	1,581,127	5,875	0.37%
Interfund/Reserve Transfers	678,528	728,158	913,160	913,160	990,360	77,200	8.45%
<b>Total Revenues</b>	<b>\$ 16,002,715</b>	<b>\$ 17,577,539</b>	<b>\$ 17,748,769</b>	<b>\$ 18,309,378</b>	<b>\$ 19,168,865</b>	<b>\$ 1,420,096</b>	<b>8.00%</b>
<b>EXPENDITURES By Department</b>							
General Administration	\$ 1,162,390	\$ 1,223,851	\$ 1,603,062	\$ 1,578,830	\$ 1,881,718	\$ 278,656	17.38%
Code Enforcement/Planning	279,688	290,905	306,640	306,140	321,126	14,486	4.72%
Police Department	2,757,830	2,914,384	3,256,280	3,204,375	3,531,082	274,803	8.44%
Fire Department	1,517,267	1,801,191	2,157,102	2,164,987	2,322,470	165,368	7.67%
Public Safety - Other	21,415	23,638	23,570	23,570	26,123	2,552	10.83%
Department of Public Works	2,779,747	3,287,224	3,954,690	3,812,061	4,189,051	234,361	5.93%
Economic Development	204,541	193,216	201,250	201,250	202,750	1,500	0.75%
Recreation Programs	263,300	308,258	396,559	366,230	411,529	14,971	3.78%
Other Community Programs	18,170	18,000	20,170	20,170	20,000	(170)	-0.84%
Employee Benefits	3,190,885	3,202,590	3,706,282	3,632,003	4,186,526	480,244	12.96%
Purchase of Electric Energy-Solar	453,355	446,749	434,000	434,000	447,000	13,000	3.00%
Interfund Transfer	1,847,541	3,234,907	2,571,869	2,596,869	3,117,970	546,101	21.23%
Contingency	-	-	100,000	50,936	100,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 14,496,129</b>	<b>\$ 16,944,913</b>	<b>\$ 18,731,475</b>	<b>\$ 18,391,421</b>	<b>\$ 20,757,345</b>	<b>\$ 2,025,871</b>	<b>10.82%</b>
<b>Operating Surplus (Loss)</b>	<b>\$ 1,506,585</b>	<b>\$ 632,626</b>	<b>\$ (982,706)</b>	<b>\$ (82,043)</b>	<b>\$ (1,588,480)</b>	<b>\$ (605,775)</b>	

## GENERAL FUND SUMMARY

### Summary of General Fund Revenue, Expenditures and Fund Balance

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
<b>FUND BALANCE</b>							
Beginning Fund Balance	\$ 5,079,315	\$ 6,585,900	\$ 7,218,527	\$ 7,218,527	\$ 7,136,484		
Net Surplus (Loss)	1,506,585	632,626	(982,706)	(82,043)	(1,588,480)		
Restricted -Move to Reserve Fund	-						
<b>Ending Fund Balance</b>	<b>\$ 6,585,900</b>	<b>\$ 7,218,527</b>	<b>\$ 6,235,821</b>	<b>\$ 7,136,484</b>	<b>\$ 5,548,004</b>		
Non-Spendable	418,955	371,880	393,604	372,271	372,271		
Assigned	45,553	33,876	-				
Appropriated for Subsequent Year	684,587	782,706		625,649			
Appropriated-One Time-Capital		200,000		200,000			
Appropriated-One Time-Capital-ADD				300,000			
Appropriated-One Time-Flood Mitigation				150,000			
Appropriated-One Time-Pre Hire				212,831			
Appropriated-One Time-Insurance Reserve				100,000			
Unassigned Fund Balance	5,436,805	5,830,065	5,842,217	5,175,733	5,175,733		
<b>Fund Balance</b>	<b>\$ 6,585,900</b>	<b>\$ 7,218,527</b>	<b>\$ 6,235,821</b>	<b>\$ 7,136,484</b>	<b>\$ 5,548,004</b>		
<b>Fund Balance as % of Expenditures</b>	<b>37.5%</b>	<b>34.4%</b>	<b>31.2%</b>	<b>28.1%</b>	<b>24.9%</b>		

## GENERAL FUND REVENUE - By Object

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Increase (Decrease) 2024 to 2023 Budget		
						\$	%	
<b><u>Property Taxes</u></b>								
Property Taxes	\$ 5,704,213	\$ 5,960,995	\$ 6,367,060	\$ 6,367,060	\$ 6,649,084	\$ 282,024	4.43%	
Special Assessments	45,466	46,896	52,500	52,500	55,000	2,500	4.76%	
Payments in Lieu of Taxes	131,874	253,868	126,636	137,067	126,566	(70)	-0.06%	
Interest and Penalties on Taxes	60,678	61,915	70,000	64,000	70,000	-	0.00%	
Total Property Tax Items	\$ 5,942,231	\$ 6,323,674	\$ 6,616,196	\$ 6,620,627	\$ 6,900,650	\$ 284,454	4.30%	
<b><u>Non-Property Taxes</u></b>								
Sales Tax	\$ 5,364,996	\$ 5,786,072	\$ 5,633,250	\$ 5,900,000	\$ 6,046,450	\$ 413,200	7.34%	
Hotel Occupancy Tax	236,035	306,799	345,000	355,000	450,000	105,000	30.43%	
Utilities Tax	117,842	167,804	130,000	150,000	130,000	-	0.00%	
Cable Franchise Tax	152,491	153,750	150,000	150,000	150,000	-	0.00%	
Total Non-Property Tax Items	\$ 5,871,363	\$ 6,414,426	\$ 6,258,250	\$ 6,555,000	\$ 6,776,450	\$ 518,200	8.28%	
<b><u>Departmental Fees</u></b>								
City Treasurer Fees	\$ 10,657	\$ 6,574	\$ 9,000	\$ 9,000	\$ 6,500	\$ (2,500)	-27.78%	
Tax Sale Expense Reimbursement	2,270	4,975	6,500	6,500	5,000	(1,500)	-23.08%	
City Clerk Fees	37,487	41,558	36,000	40,000	41,000	5,000	13.89%	
Rental Housing Inspection Fees	16,245	14,645	15,000	30,000	15,000	-	0.00%	
Other Public Safety Income	7,427	19,236	12,000	14,000	12,000	-	0.00%	
Police Department Fees	7,177	9,752	7,000	9,000	7,000	-	0.00%	
Fire Inspection & Program Fees	23,000	30,500	17,500	15,000	17,500	-	0.00%	
Central Garage Billing	-	-	-	95,690	125,250	125,250	NA	
DPW Reimbursable Projects	4,399	-	-	4,360	-	-	NA	
Park Facility Fees	11,955	12,490	11,500	11,500	11,500	-	0.00%	
Dog Park Fees	6,185	6,670	4,500	6,015	6,000	1,500	33.33%	
Kershaw Park Fees	40,757	41,200	50,000	32,760	40,000	(10,000)	-20.00%	
Recreation-Fees	98,248	112,809	150,305	135,802	161,485	11,180	7.44%	
Community Events	8,633	10,721	26,500	26,500	22,320	(4,180)	-15.77%	
Planning Commission/ZBA Fees	5,000	8,806	4,500	4,800	4,500	-	0.00%	

## GENERAL FUND REVENUE - By Object

	2021	2022	2023	2023	2024	Increase (Decrease)	
	Actual	Actual	Budget	Projection	Budget	2024 to 2023 Budget	
						\$	%
Refuse Charges	92,230	92,156	47,764	54,000	72,754	24,990	52.32%
Late Payment Penalties - Refuse	1,867	2,140	2,500	1,500	2,500	-	0.00%
Sale of Electric Power - Solar	399,716	483,865	454,000	454,000	485,000	31,000	6.83%
Total Departmental Fees	\$ 773,252	\$ 898,096	\$ 854,569	\$ 950,427	\$ 1,035,309	\$ 180,740	21.15%
<b><u>Charges To Other Governments</u></b>							
Assessment Challenges	\$ 9,064	\$ 3,172	\$ 20,000	\$ 10,000	\$ 7,000	\$ (13,000)	-65.00%
Police - SRO Program	106,783	137,648	155,585	155,585	160,682	5,097	3.28%
Police - STOP DWI	5,769	7,300	11,500	11,500	11,500	-	0.00%
Fire - Other Governments	-	-	-	-	-	-	NA
Fire Protection Services	638,203	688,203	939,745	939,745	1,014,745	75,000	7.98%
Recreation-Other Government	12,333	20,000	-	-	-	-	NA
Total Charges to Other Governments	\$ 772,152	\$ 856,323	\$ 1,126,830	\$ 1,116,830	\$ 1,193,927	\$ 67,097	5.95%
<b><u>Use Of Money and Property</u></b>							
Interest Earnings	\$ 10,850	\$ 81,156	\$ 125,000	\$ 380,000	\$ 300,000	\$ 175,000	140.00%
Rental of City Property	13,512	15,357	13,200	13,200	152,178	138,978	1052.86%
Rental -Solar Farm	31,835	32,147	33,512	33,512	32,444	(1,068)	-3.19%
Total Use of Money and Property	\$ 56,197	\$ 128,660	\$ 171,712	\$ 426,712	\$ 484,622	\$ 312,910	182.23%
<b><u>Licenses and Permits</u></b>							
Games of Chance	\$ 40	\$ 50	\$ 300	\$ 400	\$ 300	\$ -	0.00%
Other Licenses	6,463	6,370	9,000	7,000	7,620	(1,380)	-15.33%
Building and Alteration Permits	82,465	123,342	100,000	60,000	75,000	(25,000)	-25.00%
Dog Licenses	14,242	17,877	17,000	17,000	17,000	-	0.00%
Total Licenses and Permits	\$ 103,209	\$ 147,639	\$ 126,300	\$ 84,400	\$ 99,920	\$ (26,380)	-20.89%

## GENERAL FUND REVENUE - By Object

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b><u>Fines and Forfeitures</u></b>							
Parking Tickets	\$ 34,003	\$ 18,931	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
Handicap Surcharge	60	8	-	-	-	-	NA
Fines and Forfeited Bail	81,887	77,405	82,000	75,000	82,000	-	0.00%
Crime Proceeds - Restitution	6,620	1,765	2,500	2,000	2,500	-	0.00%
Forfeitures of Deposit	60	-	-	-	-	-	NA
Total Fines and Forfeitures	\$ 122,630	\$ 101,503	\$ 104,500	\$ 97,000	\$ 104,500	\$ -	0.00%
<b><u>Sale of Property and Compensation For Loss</u></b>							
Workers Comp Reimbursement	\$ 48,123	\$ 180	\$ -	\$ -	\$ -	\$ -	NA
Other Compensation for Loss	-	-	-	-	-	-	NA
for Loss	\$ 48,123	\$ 180	\$ -	\$ -	\$ -	\$ -	NA
<b><u>Miscellaneous</u></b>							
Gifts & Donations	\$ 4,705	\$ 9,202	\$ -	\$ 350	\$ -	\$ -	NA
Refunds - Prior Yr Expend	10,833	3,018	-	-	-	-	NA
Seized and Unclaimed	807	3,805	2,000	-	2,000	-	0.00%
Unclassified Revenues	1,326	1,801	-	-	-	-	NA
Total Miscellaneous	\$ 17,671	\$ 17,824	\$ 2,000	\$ 350	\$ 2,000	\$ -	0.00%
<b><u>State Aid</u></b>							
State Aid - Revenue Sharing	\$ 1,175,269	\$ 1,119,304	\$ 1,119,304	\$ 1,119,304	\$ 1,119,304	\$ -	0.00%
State Aid - Mortgage Tax	291,196	651,004	300,000	270,000	300,000	-	0.00%
State Aid - Court Facilities	13,326	20,285	12,500	15,000	20,000	7,500	60.00%
State Aid - Real Property Tax Admin.	-	8,337	-	-	-	-	NA
State Aid - Other	3,889	2,863	3,500	3,500	3,500	-	0.00%
State Aid - Other Public Safety - Police	4,485	6,194	7,880	5,000	7,880	-	0.00%
State Aid - Other Public Safety - Fire	-	-	-	-	-	-	NA

## GENERAL FUND REVENUE - By Object

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
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	-	-	-	-	-	-	NA
Total State Aid	\$ 1,616,483	\$ 1,936,354	\$ 1,571,502	\$ 1,541,122	\$ 1,579,002	\$ 7,500	0.48%
<b><u>Federal Aid</u></b>							
Federal Aid - Crime Control	\$ 877	\$ 24,702	\$ 3,750	\$ 3,750	\$ 2,125	(1,625)	-43.33%
Total Federal Aid	\$ 877	\$ 24,702	\$ 3,750	\$ 3,750	\$ 2,125	\$ (1,625)	-43.33%
<b><u>Interfund Transfer/Revenue</u></b>							
Water/Sewer Interfund Revenue	\$ 388,528	\$ 438,158	\$ 623,160	\$ 623,160	\$ 700,360	\$ 77,200	12.39%
Interfund Transfers	290,000	290,000	290,000	290,000	290,000	-	0.00%
Total Interfund Transfers	\$ 678,528	\$ 728,158	\$ 913,160	\$ 913,160	\$ 990,360	\$ 77,200	8.45%
<b>Total General Fund Revenues</b>	<b>\$ 16,002,715</b>	<b>\$ 17,577,539</b>	<b>\$ 17,748,769</b>	<b>\$ 18,309,378</b>	<b>\$ 19,168,865</b>	<b>\$ 1,420,096</b>	<b>8.00%</b>

**GENERAL FUND EXPENDITURES -By Department**

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b>General Administration</b>							
<b><u>Legislative - 1010</u></b>							
Salaries & Wages (.1)	\$ 51,669	\$ 53,219	\$ 53,220	\$ 53,220	\$ 54,816	\$ 1,597	3.00%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	-	-	-	-	-	-	
Contractual Costs (.4)	9,293	28,669	11,400	11,400	13,650	2,250	19.74%
Employee Benefits -FICA (.8)	3,953	4,071	4,067	4,067	4,190	123	3.02%
Total Operating Expenditures	\$ 64,915	\$ 85,960	\$ 68,687	\$ 68,687	\$ 72,656	\$ 3,970	5.78%
<b><u>Municipal Executive - 1230</u></b>							
Salaries & Wages (.1)	\$ 128,601	\$ 128,247	\$ 192,776	\$ 192,225	\$ 230,493	\$ 37,717	19.57%
Equipment (.2)	2,496	-	-	-	-	-	
Materials & Supplies (.3)	356	368	600	600	600	-	0.00%
Contractual Costs (.4)	10,015	12,892	14,405	14,405	19,945	5,540	38.46%
Employee Benefits -FICA (.8)	9,896	9,876	14,747	14,747	17,630	2,883	19.55%
Total Operating Expenditures	\$ 151,364	\$ 151,383	\$ 222,528	\$ 221,977	\$ 268,667	\$ 46,139	20.73%
<b><u>Treasurer - 1325</u></b>							
Salaries & Wages (.1)	\$ 201,726	\$ 256,471	\$ 283,909	\$ 259,735	\$ 291,049	\$ 7,139	2.51%
Equipment (.2)	2,919	-	-	-	-	-	
Materials & Supplies (.3)	3,232	2,615	3,750	3,750	3,750	-	0.00%
Contractual Costs (.4)	4,065	6,119	39,630	39,630	49,710	10,080	25.44%
Employee Benefits -FICA (.8)	14,878	18,966	21,720	20,000	22,510	790	3.64%
Total Operating Expenditures	\$ 226,820	\$ 284,171	\$ 349,009	\$ 323,115	\$ 367,019	\$ 18,009	5.16%
<b><u>Assessment - 1355</u></b>							
Salaries & Wages (.1)	\$ 49,408	\$ 52,050	\$ 53,552	\$ 56,960	\$ 46,763	\$ (6,788)	-12.68%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	3,318	1,420	1,600	1,600	2,900	1,300	81.25%
Contractual Costs (.4)	86,796	86,798	102,350	77,350	93,350	(9,000)	-8.79%
Employee Benefits -FICA (.8)	3,674	3,872	4,100	4,100	3,350	(750)	-18.29%
Total Operating Expenditures	\$ 143,197	\$ 144,140	\$ 161,602	\$ 140,010	\$ 146,363	\$ (15,238)	-9.43%

## GENERAL FUND EXPENDITURES -By Department

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease) 2024 to 2023 Budget		
						\$	%	
<b><u>City Clerk - 1410</u></b>								
Salaries & Wages (.1)	\$ 51,507	\$ 54,109	\$ 60,012	\$ 60,012	\$ 65,785	\$ 5,773	9.62%	
Equipment (.2)	-	-	-	-	-	-		
Materials & Supplies (.3)	2,438	1,810	2,600	2,600	2,600	-	0.00%	
Contractual Costs (.4)	12,430	15,452	24,475	26,475	29,678	5,203	21.26%	
Employee Benefits -FICA (.8)	3,704	3,820	4,590	4,590	4,970	380	8.28%	
<b>Total Operating Expenditures</b>	<b>\$ 70,079</b>	<b>\$ 75,190</b>	<b>\$ 91,677</b>	<b>\$ 93,677</b>	<b>\$ 103,033</b>	<b>\$ 11,356</b>	<b>12.39%</b>	
<b><u>Personnel (1430)</u></b>								
Salaries & Wages (.1)	\$ 52,145	\$ 53,893	\$ 61,102	\$ 61,102	\$ 66,090	\$ 4,988	8.16%	
Equipment (.2)	-	852	-	-	-	-		
Materials & Supplies (.3)	-	-	-	-	-	-		
Contractual Costs (.4)	9,107	11,034	16,647	16,647	43,284	26,637	160.01%	
Employee Benefits -FICA (.8)	3,706	3,831	4,670	4,670	5,060	390	8.35%	
<b>Total Operating Expenditures</b>	<b>\$ 64,958</b>	<b>\$ 69,609</b>	<b>\$ 82,419</b>	<b>\$ 82,419</b>	<b>\$ 114,434</b>	<b>\$ 32,016</b>	<b>38.85%</b>	
<b><u>Information Technology (1680)</u></b>								
Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Equipment (.2)	-	-	-	-	36,400	36,400		
Materials & Supplies (.3)	-	-	-	-	3,000	3,000		
Contractual Costs (.4)	-	-	-	-	226,551	226,551		
Employee Benefits -FICA (.8)	-	-	-	-	-	-		
<b>Total Operating Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 265,951</b>	<b>\$ 265,951</b>		
<b><u>Other General Government Support</u></b>								
Audit Fees	\$ 19,409	\$ 16,750	\$ 17,680	\$ 17,280	\$ 21,400	\$ 3,720	21.04%	
Tax Sale Expense	4,324	3,057	6,000	4,000	4,000	(2,000)	-33.33%	
Loss on Tax Sale Property Acquired	-	-	103,666	103,666	-	(103,666)	-100.00%	
Corporation Counsel	100,206	101,185	112,500	112,500	117,500	5,000	4.44%	
Board of Elections	10,000	12,000	10,000	12,000	12,000	2,000	20.00%	
Legal Adv/Public Information	2,751	2,868	3,000	4,500	4,500	1,500	50.00%	
Central Communications	17,301	18,174	17,820	21,750	21,720	3,900	21.89%	
Central Printing and Mailing	26,786	24,301	28,464	29,164	29,584	1,120	3.93%	
Property and Liability Insurance	135,786	186,745	279,282	273,992	291,870	12,588	4.51%	

## GENERAL FUND EXPENDITURES -By Department

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
Judgement and Claims	81,790	2,322	-	24,064	-	-	
Purchase of Land	-	209	-	-	-	-	
Taxes On City Property	37,279	40,129	41,230	40,030	33,520	(7,710)	-18.70%
Miscellaneous Expenses	5,426	5,657	7,500	6,000	7,500	-	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 441,058</b>	<b>\$ 413,397</b>	<b>\$ 627,142</b>	<b>\$ 648,946</b>	<b>\$ 543,594</b>	<b>\$ (83,548)</b>	<b>-13.32%</b>
 <b>Total General Administration</b>	 <b>\$ 1,162,390</b>	 <b>\$ 1,223,851</b>	 <b>\$ 1,603,062</b>	 <b>\$ 1,578,830</b>	 <b>\$ 1,881,718</b>	 <b>\$ 278,656</b>	 <b>17.38%</b>
 <b>Code Enforcement/Planning</b>							
<b>Code Enforcement - 3620</b>							
Salaries & Wages (.1)	\$ 145,945	\$ 151,329	\$ 156,108	\$ 156,108	\$ 166,862	\$ 10,753	6.89%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	1,385	1,854	2,070	2,070	1,270	(800)	-38.65%
Contractual Costs (.4)	6,248	6,518	10,939	10,439	10,939	-	0.00%
Employee Benefits -FICA (.8)	11,141	11,428	11,940	11,940	12,700	760	6.37%
<b>Total Operating Expenditures</b>	<b>\$ 164,720</b>	<b>\$ 171,128</b>	<b>\$ 181,057</b>	<b>\$ 180,557</b>	<b>\$ 191,771</b>	<b>\$ 10,713</b>	<b>5.92%</b>
 <b>Planning and Development - 8020</b>							
Salaries & Wages (.1)	\$ 106,119	\$ 109,858	\$ 113,403	\$ 113,403	\$ 116,916	\$ 3,513	3.10%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	677	746	700	700	700	-	0.00%
Contractual Costs (.4)	299	1,049	2,800	2,800	2,800	-	0.00%
Employee Benefits -FICA (.8)	7,873	8,124	8,680	8,680	8,940	260	3.00%
<b>Total Operating Expenditures</b>	<b>\$ 114,968</b>	<b>\$ 119,777</b>	<b>\$ 125,583</b>	<b>\$ 125,583</b>	<b>\$ 129,356</b>	<b>\$ 3,773</b>	<b>3.00%</b>
 <b>Total Code Enforcement, Planning and Development</b>	 <b>\$ 279,688</b>	 <b>\$ 290,905</b>	 <b>\$ 306,640</b>	 <b>\$ 306,140</b>	 <b>\$ 321,126</b>	 <b>\$ 14,486</b>	 <b>4.72%</b>
 <b>Police Department</b>							
<b>Police Protection - 3120</b>							
Salaries & Wages (.1)	\$ 2,184,948	\$ 2,270,295	\$ 2,480,131	\$ 2,431,476	\$ 2,708,749	\$ 228,618	9.22%
Equipment (.2)	18,896	30,044	9,800	9,800	19,500	9,700	98.98%

## GENERAL FUND EXPENDITURES -By Department

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
Materials & Supplies (.3)	75,440	92,716	110,585	110,585	110,485	(100)	-0.09%
Contractual Costs (.4)	164,328	164,226	246,018	242,768	260,048	14,030	5.70%
Employee Benefits -FICA (.8)	160,707	169,723	189,731	189,731	207,160	17,429	9.19%
<b>Total Operating Expenditures</b>	<b>\$ 2,604,319</b>	<b>\$ 2,727,005</b>	<b>\$ 3,036,265</b>	<b>\$ 2,984,360</b>	<b>\$ 3,305,942</b>	<b>\$ 269,677</b>	<b>8.88%</b>

### **SRO - 3123**

Salaries & Wages (.1)	\$ 112,440	\$ 134,520	\$ 159,120	\$ 159,120	\$ 161,556	\$ 2,436	1.53%
Equipment (.2)	-	849	-	-	-	-	
Materials & Supplies (.3)	586	1,295	2,545	2,545	2,545	-	0.00%
Contractual Costs (.4)	128	3,133	3,800	3,800	3,800	-	0.00%
Employee Benefits -FICA (.8)	8,392	10,086	12,170	12,170	12,360	190	1.56%
<b>Total Operating Expenditures</b>	<b>\$ 121,546</b>	<b>\$ 149,883</b>	<b>\$ 177,635</b>	<b>\$ 177,635</b>	<b>\$ 180,261</b>	<b>\$ 2,626</b>	<b>1.48%</b>

### **School Crossing Guards - 3310**

Salaries & Wages (.1)	\$ 29,373	\$ 34,831	\$ 38,250	\$ 38,250	\$ 40,579	\$ 2,329	6.09%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	345	-	1,200	1,200	1,200	-	0.00%
Contractual Costs (.4)	-	-	-	-	-	-	
Employee Benefits -FICA (.8)	2,247	2,665	2,930	2,930	3,100	170	5.80%
<b>Total Operating Expenditures</b>	<b>\$ 31,966</b>	<b>\$ 37,496</b>	<b>\$ 42,380</b>	<b>\$ 42,380</b>	<b>\$ 44,879</b>	<b>\$ 2,499</b>	<b>5.90%</b>

### **Total Police Department**

	\$ 2,757,830	\$ 2,914,384	\$ 3,256,280	\$ 3,204,375	\$ 3,531,082	\$ 274,803	8.44%
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## **Fire Department**

### **Fire Rescue - 3410**

Salaries & Wages (.1)	\$ 1,219,416	\$ 1,426,730	\$ 1,691,638	\$ 1,695,793	\$ 1,833,603	\$ 141,965	8.39%
Equipment (.2)	29,946	32,768	14,000	19,229	19,000	5,000	35.71%
Materials & Supplies (.3)	43,958	54,295	117,900	117,900	123,550	5,650	4.79%
Contractual Costs (.4)	105,165	143,906	171,464	171,464	167,729	(3,735)	-2.18%
Employee Benefits -FICA (.8)	91,016	106,364	129,410	129,410	143,220	13,810	10.67%
<b>Total Operating Expenditures</b>	<b>\$ 1,489,501</b>	<b>\$ 1,764,062</b>	<b>\$ 2,124,412</b>	<b>\$ 2,133,796</b>	<b>\$ 2,287,102</b>	<b>\$ 162,690</b>	<b>7.66%</b>

### **Fire Inspection- 3420**

Salaries & Wages (.1)	\$ 24,351	\$ 33,300	\$ 26,280	\$ 26,280	\$ 28,768	\$ 2,488	9.47%
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## GENERAL FUND EXPENDITURES -By Department

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
Equipment (.2)	267	179	1,500	-	1,500	-	0.00%
Materials & Supplies (.3)	368	501	1,250	1,250	1,250	-	0.00%
Contractual Costs (.4)	1,000	705	1,650	1,650	1,650	-	0.00%
Employee Benefits -FICA (.8)	1,781	2,444	2,010	2,010	2,200	190.00	9.45%
<b>Total Operating Expenditures</b>	<b>\$ 27,766</b>	<b>\$ 37,128</b>	<b>\$ 32,690</b>	<b>\$ 31,190</b>	<b>\$ 35,368</b>	<b>\$ 2,678</b>	<b>8.19%</b>
<b>Total Fire Department</b>	<b>\$ 1,517,267</b>	<b>\$ 1,801,191</b>	<b>\$ 2,157,102</b>	<b>\$ 2,164,987</b>	<b>\$ 2,322,470</b>	<b>\$ 165,368</b>	<b>7.67%</b>

### Other Public Safety

#### Other Public Safety (.4)

Outside Agency- Animal Control-Dog (3510)	\$ 16,415	\$ 18,638	\$ 18,570	\$ 18,570	\$ 21,123	\$ 2,552	13.74%
Outside Agency- Animal Control-Cat (3520)	5,000	5,000	5,000	5,000	5,000	-	0.00%
Handicap Parking Education (2989)	-	-	-	-	-	-	
<b>Total Operating Expenditures</b>	<b>\$ 21,415</b>	<b>\$ 23,638</b>	<b>\$ 23,570</b>	<b>23,570</b>	<b>\$ 26,123</b>	<b>\$ 2,552</b>	<b>10.83%</b>

### Department of Public Works

#### Public Works Administration - 1490

Salaries & Wages (.1)	\$ 205,069	\$ 294,300	\$ 477,589	\$ 477,589	\$ 512,529	\$ 34,940	7.32%
Equipment (.2)	-	6,570	1,000	3,000	1,200	200	20.00%
Materials & Supplies (.3)	20,257	27,404	14,185	14,217	15,125	940	6.63%
Contractual Costs (.4)	82,485	103,841	128,925	129,425	135,635	6,710	5.20%
Employee Benefits -FICA (.8)	15,373	20,027	36,535	36,535	39,210	2,675	7.32%
<b>Total Operating Expenditures</b>	<b>\$ 323,184</b>	<b>\$ 452,142</b>	<b>\$ 658,234</b>	<b>\$ 660,766</b>	<b>\$ 703,699</b>	<b>\$ 45,465</b>	<b>6.91%</b>

#### Municipal Building - 1620

Salaries & Wages (.1)	\$ 12,413	\$ 804	\$ -	\$ -	\$ -	\$ -	
Equipment (.2)	162	1,832	-	-	-	-	
Materials & Supplies (.3)	1,554	1,237	26,780	26,780	5,704	(21,076)	-78.70%
Contractual Costs (.4)	41,602	75,526	56,925	45,325	47,394	(9,531)	-16.74%
Employee Benefits -FICA (.8)	950	62	-	-	-	-	
<b>Total Operating Expenditures</b>	<b>\$ 56,681</b>	<b>\$ 79,461</b>	<b>\$ 83,705</b>	<b>\$ 72,105</b>	<b>\$ 53,098</b>	<b>\$ (30,607)</b>	<b>-36.57%</b>

## GENERAL FUND EXPENDITURES -By Department

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
<b><u>Central Garage - 1640</u></b>							
Salaries & Wages (.1)	\$ 228,147	\$ 263,443	\$ 274,079	\$ 274,079	\$ 288,145	\$ 14,065	5.13%
Equipment (.2)	6,085	10,883	3,700	5,200	21,350	17,650	477.03%
Materials & Supplies (.3)	11,463	14,008	29,975	105,665	110,250	80,275	267.81%
Contractual Costs (.4)	26,182	32,027	45,700	69,500	123,900	78,200	171.12%
Employee Benefits -FICA (.8)	16,858	19,281	20,970	20,970	21,980	1,010	4.82%
Total Operating Expenditures	\$ 288,734	\$ 339,642	\$ 374,424	\$ 475,414	\$ 565,625	\$ 191,200	51.07%
<b><u>Street Maintenance - 5110</u></b>							
Salaries & Wages (.1)	\$ 524,130	\$ 541,631	\$ 561,759	\$ 525,906	\$ 575,530	\$ 13,771	2.45%
Equipment (.2)	2,134	9,328	13,000	5,000	8,000	(5,000)	-38.46%
Materials & Supplies (.3)	117,124	162,665	174,335	148,300	170,338	(3,997)	-2.29%
Contractual Costs (.4)	159,929	162,856	288,000	264,500	305,000	17,000	5.90%
Employee Benefits -FICA (.8)	38,772	40,824	42,970	40,600	43,970	1,000	2.33%
Total Operating Expenditures	\$ 842,089	\$ 917,304	\$ 1,080,064	\$ 984,306	\$ 1,102,838	\$ 22,774	2.11%
<b><u>Snow and Ice Control - 5142</u></b>							
Salaries & Wages (.1)	\$ 43,093	\$ 80,236	\$ 72,000	\$ 50,000	\$ 72,000	\$ -	0.00%
Equipment (.2)	-	7,080	13,500	8,000	8,000	(5,500)	-40.74%
Materials & Supplies (.3)	87,598	135,087	171,525	154,525	165,025	(6,500)	-3.79%
Contractual Costs (.4)	23,333	32,020	33,900	33,900	26,400	(7,500)	-22.12%
Employee Benefits -FICA (.8)	3,215	5,973	5,510	5,510	5,510	-	0.00%
Total Operating Expenditures	\$ 157,239	\$ 260,397	\$ 296,435	\$ 251,935	\$ 276,935	\$ (19,500)	-6.58%
<b><u>Street Lighting - 5182</u></b>							
Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	10,349	48,394	52,750	15,000	30,000	(22,750)	-43.13%
Contractual Costs (.4)	57,014	65,616	85,700	78,500	112,220	26,520	30.95%
Employee Benefits -FICA (.8)	-	-	-	-	-	-	
Total Operating Expenditures	\$ 67,363	\$ 114,010	\$ 138,450	\$ 93,500	\$ 142,220	\$ 3,770	2.72%
<b><u>Park Maintenance - 7110</u></b>							
Salaries & Wages (.1)	\$ 440,978	\$ 457,479	\$ 535,408	\$ 509,888	\$ 581,077	\$ 45,668	8.53%
Equipment (.2)	24,437	10,360	13,200	27,554	6,200	(7,000)	-53.03%
Materials & Supplies (.3)	64,299	83,906	105,100	99,650	108,500	3,400	3.24%
Contractual Costs (.4)	45,624	39,466	76,650	70,400	75,855	(795)	-1.04%

## GENERAL FUND EXPENDITURES -By Department

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
Employee Benefits -FICA (.8)	32,420	33,806	40,962	40,962	45,820	4,858	11.86%
<b>Total Operating Expenditures</b>	<b>\$ 607,759</b>	<b>\$ 625,017</b>	<b>\$ 771,320</b>	<b>\$ 748,455</b>	<b>\$ 817,452</b>	<b>\$ 46,131</b>	<b>5.98%</b>
<b><u>Waste Collection - 8160</u></b>							
Salaries & Wages (.1)	\$ 137,603	\$ 148,834	\$ 159,261	\$ 152,458	\$ 159,976	\$ 716	0.45%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	13,510	47,882	36,600	21,825	22,600	(14,000)	-38.25%
Contractual Costs (.4)	150,872	149,087	181,672	181,672	173,432	(8,240)	-4.54%
Employee Benefits -FICA (.8)	10,086	10,897	12,180	12,180	11,600	(580)	-4.76%
<b>Total Operating Expenditures</b>	<b>\$ 312,071</b>	<b>\$ 356,701</b>	<b>\$ 389,713</b>	<b>\$ 368,135</b>	<b>\$ 367,608</b>	<b>\$ (22,104)</b>	<b>-5.67%</b>
<b><u>Recycling - 8162</u></b>							
Salaries & Wages (.1)	\$ 105,821	\$ 115,178	\$ 120,805	\$ 120,805	\$ 121,436	\$ 631	0.52%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	5,636	9,767	16,000	11,100	11,850	(4,150)	-25.94%
Contractual Costs (.4)	5,341	9,037	16,300	16,300	17,000	700	4.29%
Employee Benefits -FICA (.8)	7,829	8,567	9,240	9,240	9,290	50	0.54%
<b>Total Operating Expenditures</b>	<b>\$ 124,626</b>	<b>\$ 142,550</b>	<b>\$ 162,345</b>	<b>\$ 157,445</b>	<b>\$ 159,576</b>	<b>\$ (2,769)</b>	<b>-1.71%</b>
<b>Total Department of Public Works</b>	<b>\$ 2,779,747</b>	<b>\$ 3,287,224</b>	<b>\$ 3,954,690</b>	<b>\$ 3,812,061</b>	<b>\$ 4,189,051</b>	<b>\$ 234,361</b>	<b>5.93%</b>
<b><u>Economic Development</u></b>							
<b><u>Public Access - 6410</u></b>							
FLTV-Public Access	\$ 36,075	\$ 39,750	\$ 39,750	\$ 39,750	\$ 39,750	\$ -	0.00%
<b><u>Promotion of Industry-6420</u></b>							
Economic Development	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
BID	82,000	92,000	94,000	94,000	93,000	(1,000)	-1.06%
BID -Special Assessment	36,466	36,466	42,500	42,500	45,000	2,500	5.88%
<b>Total Operating Expenditures</b>	<b>\$ 168,466</b>	<b>\$ 153,466</b>	<b>\$ 161,500</b>	<b>\$ 161,500</b>	<b>\$ 163,000</b>	<b>\$ 1,500</b>	<b>0.93%</b>
<b>Total Economic Development</b>	<b>\$ 204,541</b>	<b>\$ 193,216</b>	<b>\$ 201,250</b>	<b>\$ 201,250</b>	<b>\$ 202,750</b>	<b>\$ 1,500</b>	<b>0.75%</b>

## GENERAL FUND EXPENDITURES -By Department

						Increase (Decrease)	
	2021	2022	2023	2023	2024	2024 to 2023 Budget	
	Actual	Actual	Budget	Projections	Budget	\$	%
<b>Recreation Programs</b>							
<b><u>Kershaw Beach - 7180</u></b>							
Salaries & Wages (.1)	\$ 90,844	\$ 108,805	\$ 125,542	\$ 106,750	\$ 120,509	\$ (5,033)	-4.01%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	5,312	8,757	10,200	8,025	11,210	1,010	9.90%
Contractual Costs (.4)	5,375	6,909	7,975	6,450	7,305	(670)	-8.40%
Employee Benefits -FICA (.8)	6,897	8,270	9,600	8,166	9,870	270	2.81%
Total Operating Expenditures	\$ 108,428	\$ 132,741	\$ 153,317	\$ 129,391	\$ 148,894	\$ (4,423)	-2.89%
<b><u>Youth Programs - 7310</u></b>							
Salaries & Wages (.1)	\$ 85,792	\$ 100,170	\$ 109,151	\$ 108,943	\$ 118,473	\$ 9,323	8.54%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	6,578	5,003	7,990	7,575	8,000	10	0.13%
Contractual Costs (.4)	27,714	29,270	52,255	50,355	53,749	1,494	2.86%
Employee Benefits -FICA (.8)	6,439	7,535	8,350	8,350	8,900	550	6.59%
Total Operating Expenditures	\$ 126,523	\$ 141,977	\$ 177,746	\$ 175,223	\$ 189,122	\$ 11,376	6.40%
<b><u>Community Events - 7550</u></b>							
Salaries & Wages (.1)	\$ 15,915	\$ 21,910	\$ 46,860	\$ 45,480	\$ 46,903	\$ 43	0.09%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	4,523	2,840	4,500	1,500	4,500	-	0.00%
Contractual Costs (.4)	6,724	7,160	10,550	11,050	18,490	7,940	75.26%
Employee Benefits -FICA (.8)	1,186	1,630	3,585	3,585	3,620	35	0.98%
Total Operating Expenditures	\$ 28,349	\$ 33,539	\$ 65,495	\$ 61,615	\$ 73,513	\$ 8,018	12.24%
<b>Total Receptions Programs</b>	\$ 263,300	\$ 308,258	\$ 396,559	\$ 366,230	\$ 411,529	\$ 14,971	3.78%
<b>Other Community Programs</b>							
<b><u>Museum - 7450</u></b>							
Outside Agency - Historical Society	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	-	0.00%

## GENERAL FUND EXPENDITURES -By Department

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b>Other Community Programs -7989</b>							
Outside Agency - Salvation Army	\$ 8,170	\$ 8,000	\$ 8,170	\$ 8,170	\$ 8,000	\$ (170)	-2.08%
<b>Total Other Community Programs</b>	<b>\$ 18,170</b>	<b>\$ 18,000</b>	<b>\$ 20,170</b>	<b>\$ 20,170</b>	<b>\$ 20,000</b>	<b>\$ (170)</b>	<b>-0.84%</b>
<b>Other General Fund Schedules</b>							
<b>Employee Benefits</b>							
NYS General Retirement	\$ 359,232	\$ 291,122	\$ 311,233	\$ 328,327	\$ 411,232	\$ 99,999	32.13%
Police & Fire Retirement	795,392	836,992	932,175	947,628	1,182,379	250,204	26.84%
Worker's Compensation	240,775	224,810	258,456	258,486	201,109	(57,347)	-22.19%
Unemployment Insurance	-	-	5,000	5,000	5,000	-	0.00%
Medical & Dental Ins-Active	1,255,180	1,371,791	1,637,643	1,538,550	1,768,649	131,006	8.00%
Medical & Dental Ins-Retiree	440,996	402,946	452,158	444,425	488,773	36,615	8.10%
Employee Benefits -FICA	8,334	7,392	10,810	10,780	10,940	130	1.20%
Other Employee Benefits	49,708	55,172	58,372	58,372	61,372	3,000	5.14%
Retirement Payouts	41,267	12,365	40,435	40,435	57,072	16,637	41.15%
Total Employee Benefits	<b>\$ 3,190,885</b>	<b>\$ 3,202,590</b>	<b>\$ 3,706,282</b>	<b>\$ 3,632,003</b>	<b>\$ 4,186,526</b>	<b>\$ 480,244</b>	<b>12.96%</b>
<b>Purchase of Electric Energy-Solar</b>							
Purchase of Electric Energy-Solar	\$ 453,355	\$ 446,749	\$ 434,000	\$ 434,000	\$ 447,000	\$ 13,000	3.00%
<b>Interfund Transfers</b>							
Interfund Transfer - Debt Service	\$ 47,541	\$ 170,619	\$ 171,869	\$ 171,869	\$ 167,970		
Interfund Transfer - Capital Reserve	1,800,000	3,036,396	2,400,000	2,400,000	2,850,000		
Interfund Transfer - Grant Funds	-	27,893	-	25,000	100,000		
<b>Total Interfund Transfers</b>	<b>\$ 1,847,541</b>	<b>\$ 3,234,907</b>	<b>\$ 2,571,869</b>	<b>\$ 2,596,869</b>	<b>\$ 3,117,970</b>	<b>\$ 546,101</b>	<b>21.23%</b>
<b>Contingency</b>							
Budget Contingency	\$ -	\$ -	\$ 100,000	\$ 50,936	\$ 100,000	\$ -	0.00%
<b>Total General Fund Expenditures</b>	<b>\$ 14,496,129</b>	<b>\$ 16,944,913</b>	<b>\$ 18,731,475</b>	<b>\$ 18,391,421</b>	<b>\$ 20,757,345</b>	<b>\$ 2,025,871</b>	<b>10.82%</b>

## GENERAL FUND EXPENDITURES -By Department

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b><u>Total General Fund Expenditures-By Object</u></b>							
Salaries & Wages (.1)	\$ 6,247,454	\$ 6,891,642	\$ 7,851,954	\$ 7,675,583	\$ 8,408,607	\$ 556,653	7.09%
Equipment (.2)	87,341	110,954	69,700	77,783	121,150	51,450	73.82%
Materials & Supplies (.3)	480,305	704,570	894,740	858,962	916,952	22,212	2.48%
Contractual Costs (.4)	2,179,608	2,288,108	2,936,262	2,904,141	3,258,980	322,718	10.99%
Employee Benefits -FICA (.8)	3,653,880	3,714,732	4,306,949	4,227,146	4,833,686	526,737	12.23%
Interfund Transfer	1,847,541	3,234,907	2,571,869	2,596,869	3,117,970	546,101	21.23%
Contingency	-	-	100,000	50,936	100,000	-	0.00%
<b>Total General Fund Expenditures</b>	<b>\$ 14,398,179</b>	<b>\$ 16,944,913</b>	<b>\$ 18,731,475</b>	<b>\$ 18,391,421</b>	<b>\$ 20,757,345</b>	<b>\$ 2,025,871</b>	<b>10.82%</b>

## GENERAL FUND RESERVES

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b><u>Kershaw Reserve-101</u></b>							
Kershaw Park Fees	\$ -	\$ -	\$ -	\$ 700	\$ 700	700	100.00%
Kershaw Concessions	1,288	1,288	1,288	1,500	2,000	712	47.47%
Kershaw Licenses	8,000	4,000	8,000	6,000	6,000	(2,000)	-33.33%
Interest & Earnings	103	770	100	2,000	2,000	1,900	146.72%
<b>Total Revenues</b>	<b>\$ 9,391</b>	<b>\$ 6,058</b>	<b>\$ 9,388</b>	<b>\$ 10,200</b>	<b>\$ 10,700</b>	<b>\$ 1,312</b>	<b>12.86%</b>
Transfer To Capital Fund (150)	-	-	-	-	-	-	NA
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
Operating Surplus/(Loss)	9,391	6,058	9,388	10,200	10,700		
Beginning Fund Balance	57,907	67,298	73,356	73,356	83,556		
<b>Ending Fund balance</b>	<b>\$ 67,298</b>	<b>\$ 73,356</b>	<b>\$ 82,744</b>	<b>\$ 83,556</b>	<b>\$ 94,256</b>		

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b><u>Insurance Reserve - 102</u></b>							
Interest & Earnings	\$ 76	\$ 264	\$ -	\$ 600	\$ 500	500	83.33%
Insurance Recoveries	59,297	39,916	-	1,003	-	-	0.00%
Interfund Transfers	-	-	-	25,000	100,000	100,000	
<b>Total Revenues and Transfers</b>	<b>\$ 59,373</b>	<b>\$ 40,179</b>	<b>\$ -</b>	<b>\$ 26,603</b>	<b>\$ 100,500</b>	<b>\$ 100,500</b>	<b>377.78%</b>
Property Loss Expenses	30,181	77,507	-	25,000	-	-	0.00%
<b>Total Expenditures and Transfers</b>	<b>\$ 30,181</b>	<b>\$ 77,507</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Operating Surplus/(Loss)	29,193	(37,327)	-	1,603	100,500		
Beginning Fund Balance	31,500	60,693	-	23,365	24,968		
<b>Ending Fund balance</b>	<b>\$ 60,693</b>	<b>\$ 23,365</b>	<b>\$ -</b>	<b>\$ 24,968</b>	<b>\$ 125,468</b>		

## GENERAL FUND RESERVES

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b>Capital Reserve - 103</b>							
Interest & Earnings	\$ 3,366	\$ 18,055	\$ 5,000	\$ 75,000	\$ 70,000	65,000	86.67%
Sale of Equipment/Scrap	113,059	180,789	433,000	91,217	250,000	(183,000)	-200.62%
Donations	20	-	-	-	-	-	NA
CHIPS Reimbursement	-	-	167,047	167,047	-	-	-
Interfund Transfer - Other	1,800,000	3,036,396	2,400,000	2,400,000	2,850,000	450,000	18.75%
<b>Total Revenues and Transfers</b>	<b>\$ 1,916,444</b>	<b>\$ 3,235,240</b>	<b>\$ 3,005,047</b>	<b>\$ 2,733,264</b>	<b>\$ 3,170,000</b>	<b>\$ 332,000</b>	<b>12.15%</b>
Transfer To Debt Service (130)	1,150,004	846,985	1,291,637	948,304	1,173,373	(118,264)	-12.47%
Transfer To Capital Fund (150)	1,995,487	1,137,472	1,674,564	3,229,877	2,144,150	469,586	14.54%
<b>Total Expenditures and Transfers</b>	<b>\$ 3,145,491</b>	<b>\$ 1,984,456</b>	<b>\$ 2,966,201</b>	<b>\$ 4,178,181</b>	<b>\$ 3,317,523</b>	<b>\$ 351,322</b>	<b>8.41%</b>
Operating Surplus/(Loss)	(1,229,047)	1,250,783	38,846	(1,444,917)	(147,523)		
Dog Park Reserve	29,051	29,051	29,051	29,051	29,051		
Beginning Fund Balance	2,087,298	858,251	2,109,034	2,109,034	664,117		
<b>Ending Fund balance</b>	<b>\$ 887,302</b>	<b>\$ 2,138,086</b>	<b>\$ 2,176,932</b>	<b>\$ 693,169</b>	<b>\$ 545,646</b>		

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b>Police Reserve - 104</b>							
Crime Proceeds-Restricted	\$ 6,817	\$ -	\$ -	\$ -	\$ -	-	NA
Crime Proceeds-Restricted-Federal	17,390	-	-	174,319	-	-	0.00%
Interest & Earnings	29	79	-	300	150	150	50.00%
<b>Total Revenues and Transfers</b>	<b>\$ 24,236</b>	<b>\$ 79</b>	<b>\$ -</b>	<b>\$ 174,619</b>	<b>\$ 150</b>	<b>\$ 150</b>	
Use of Funds	11,300	13,999	-	13,613	-	-	
<b>Total Expenditures and Transfers</b>	<b>\$ 11,300</b>	<b>\$ 13,999</b>	<b>\$ -</b>	<b>\$ 13,613</b>	<b>\$ -</b>	<b>\$ -</b>	
Operating Surplus/(Loss)	12,936	(13,920)	-	161,006	150		
Beginning Fund Balance	13,369	26,305	-	12,385	173,391		
<b>Ending Fund balance</b>	<b>\$ 26,305</b>	<b>\$ 12,385</b>	<b>\$ -</b>	<b>\$ 173,391</b>	<b>\$ 173,541</b>		

# Special Revenue Funds

## Special Revenue Funds

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
<b>Community Development-110</b>							
Community Development Income	\$ 50,088	\$ 50,088	\$ 50,088	\$ 50,088	\$ 48,308	(1,781)	-3.55%
Federal Aid - Hud Grant	-	-	-	-	-	-	NA
Interest & Earnings	171	220	-	-	-	-	NA
<b>Total Revenues</b>	<b>\$ 50,309</b>	<b>\$ 50,308</b>	<b>\$ 50,088</b>	<b>\$ 50,088</b>	<b>\$ 48,308</b>	<b>\$ (1,781)</b>	<b>-3.55%</b>
Grants/Loans Owner Occupants	101,589	55,539	70,800	37,940	25,000	(45,800)	-120.72%
CDBG-Economic Development	-	-	-	-	-	-	NA
<b>Total Expenditures</b>	<b>\$ 101,589</b>	<b>\$ 55,539</b>	<b>\$ 70,800</b>	<b>\$ 37,940</b>	<b>\$ 25,000</b>	<b>\$ (45,800)</b>	<b>-120.72%</b>
Operating Surplus/(Loss)	(51,280)	(5,231)	(20,712)	12,148	23,308		
Beginning Fund Balance	256,138	204,858	199,627	199,627	211,776		
<b>Ending Fund balance-Restricted</b>	<b>\$ 204,858</b>	<b>\$ 199,627</b>	<b>\$ 178,916</b>	<b>\$ 211,776</b>	<b>\$ 235,084</b>		

	Budget	2020	2021	2022	2023	2024	Total Grant
		Actual	Actual	Actual	Projected	Budget	
NYS Main St Technical-Local Match		2,500	\$ (500)	\$ 1,203	\$ 500	\$ -	3,703
NYS Main St Technical-Grant	20,000		20,000	-	-	-	\$ 20,000
NYS Main St Technical-Expenditures	(20,000)	(12,625)	(8,428)	(2,150)	(500)	-	(23,703)
Climate Smart Grant-Revenue	20,000		-	27,893	-	-	27,893
Climate Smart Grant-Interfund Transfer	20,000		-	27,893	-	-	27,893
Climate Smart Grant-Expenditures	20,000		(55,785)	-	-	-	(55,785)
NYS Main St. Grant-Revenue	434,500		-	9,675	424,825	-	434,500
NYS Main St. Grant-Expenditures	(434,500)		(13,965)	(28,960)	(391,575)	-	(434,500)
Parks Master Plan Project-Revenue	28,000		-	25,000	3,000	-	28,000
Parks Master Plan Project-Expenditures	(28,000)		-	(28,000)	-	-	(28,000)
Operating Surplus/(Loss)			\$ (58,678.0)	\$ 32,553.0	\$ 36,250.0	\$ -	
Beginning Fund Balance			(10,125)	(68,803)	(36,250)	-	
<b>Ending Fund balance</b>			<b>\$ (68,803)</b>	<b>\$ (36,250)</b>	<b>\$ -</b>	<b>\$ -</b>	

**Special Revenue Funds**

	2021 Actual	2022 Actual	2023 Budget	2023 Projected
<b>Technology Fund - 120</b>				
Interest & Earnings	\$ 376	\$ 1,289	\$ 300	\$ 2,500
Rental Of City Property	106,391	130,288	176,240	157,009
<b>Total Revenues</b>	<b>\$ 106,766.8</b>	<b>\$ 131,577.5</b>	<b>\$ 176,540.0</b>	<b>\$ 159,509.1</b>
Equipment (.2)	17,016	15,130	47,200	27,200
Materials & Supplies (.3)	903	2,860	3,000	3,000
Contractual Costs (.4)	167,735	223,238	210,725	175,828
<b>Total Expenditures</b>	<b>\$ 185,653.8</b>	<b>\$ 241,228.5</b>	<b>\$ 260,925.2</b>	<b>\$ 206,028.2</b>
Operating Surplus/(Loss)	(78,887)	(109,651)	(84,385)	(46,519)
Beginning Fund Balance	249,240	170,353	60,702	60,702
<b>Ending Fund balance</b>	<b>\$ 170,353</b>	<b>\$ 60,702</b>	<b>\$ (23,683)</b>	<b>\$ 14,183</b>

MOVED TO  
GENERAL FUND

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
<b>Park Facility Fee-121</b>							
Park Facility Fee	\$ 37,000	\$ 34,000	\$ 2,000	\$ 2,000	\$ 2,000		
Interest & Earnings	116	1,236	100	4,000	4,000	3,900	97.50%
<b>Total Revenues</b>	<b>\$ 37,116</b>	<b>\$ 35,236</b>	<b>\$ 2,100</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 3,900</b>	<b>65.00%</b>
Transfer To Capital Fund (150)	-	5,000	-	-	-	-	NA
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
Operating Surplus/(Loss)	37,116	30,236	2,100	6,000	6,000		
Beginning Fund Balance	51,506	88,622	118,858	118,858	124,858		
<b>Ending Fund balance</b>	<b>\$ 88,622</b>	<b>\$ 118,858</b>	<b>\$ 120,958</b>	<b>\$ 124,858</b>	<b>\$ 130,858</b>		

## Special Revenue Funds

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
<b><u>Energy Projects Fund- 124</u></b>							
County Intermunicipal Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	-	NA
Other - Community Choice Income	21,850	-	-	-	-	-	NA
Donations	-	150	-	-	-	-	NA
Interest & Earnings	-	142	100	400	400	300	75.00%
<b>Total Revenues</b>	<b>\$ 21,850</b>	<b>\$ 292</b>	<b>\$ 100</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 300</b>	<b>75.00%</b>
Materials & Supplies (.3)	-	-	-	4,625	-	-	0.00%
Contractual Costs (.4)	5,500	2,688	-	1,813	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 5,500</b>	<b>\$ 2,688</b>	<b>\$ -</b>	<b>\$ 6,438</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Operating Surplus/(Loss)	16,350	(2,396)	100	(6,038)	400		
Beginning Fund Balance	-	16,350	13,955	14,055	8,018		
<b>Ending Fund balance</b>	<b>\$ 16,350</b>	<b>\$ 13,955</b>	<b>\$ 14,055</b>	<b>\$ 8,018</b>	<b>\$ 8,418</b>		

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
<b><u>Cemetery Fund - 401</u></b>							
Interest & Earnings	12	12	10	10	10	-	0.00%
<b>Total Revenues</b>	<b>\$ 12</b>	<b>\$ 12</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>0.00%</b>
Contractual Costs (.4)	3,800	-	10,000	-	-	(10,000)	NA
Transfer To Capital Fund (150)	-	-	-	-	-	-	NA
<b>Total Expenditures</b>	<b>\$ 3,800</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,000)</b>	<b>NA</b>
Operating Surplus/(Loss)	(3,788)	12	(9,990)	10	10		
Beginning Fund Balance	32,830	29,042	29,054	29,054	29,064		
<b>Ending Fund balance</b>	<b>\$ 29,042</b>	<b>\$ 29,054</b>	<b>\$ 19,064</b>	<b>\$ 29,064</b>	<b>\$ 29,074</b>		

# CAPITAL AND DEBT

## GENERAL Government

### Summary of General Fund Capital Expenditures

<u>Capital Fund (150)</u>	2023 Budget	2023 Projected	2024 Budget
<b>Capital Expenditures</b>	<b>\$ 3,653,333</b>	<b>\$ 4,079,928</b>	<b>\$ 2,611,493</b>
<b>Funding Resources:</b>			
Capital RESERVE (103)	\$ 1,674,565	\$ 3,229,877	\$ 2,144,150
FEDERAL Grants	-	-	161,250
STATE Grants	375,000	523,958	-
CHIPS Funding	228,768	246,092	306,093
COUNTY Grant	-	40,000	-
DONATION	-	40,000	-
Proceeds From Debt Financing	1,375,000	-	-
	<b>\$ 3,653,333</b>	<b>\$ 4,079,928</b>	<b>\$ 2,611,493</b>
<b>Net Project</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<u>Fire Trucks-Bond Fund (151)</u>	2023 Budget	2023 Projected	2024 Carryover
Bond Proceeds and Interest Income	\$ -	\$ 1,499,725	\$ 1,000,000
Capital and Bonding Costs	-	1,499,725	1,000,000
<b>Net Project</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## GENERAL Government

### Summary of General Fund Capital Expenditures

<b><u>Debt Service (130)</u></b>	2023	2023	2024
	Budget	Projected	Budget
Principal-Serial Bonds	\$ 1,170,000	\$ 870,000	\$ 1,160,000
Interest-Serial Bonds	291,006	247,673	253,906
Fiscal Agent Fees-Bond Costs	2,500	2,500	2,500
<b>Total Debt Expenditures</b>	<b>\$ 1,463,506</b>	<b>\$ 1,120,173</b>	<b>\$ 1,416,406</b>
<b>Funding Resources:</b>			
Interest & Earnings	\$ -	\$ 600	\$ -
Premium On Obligations	-	74,463	-
Interfund Transfer To Debt Service From General Fu	171,869	171,869	167,970
Interfund Transfer To Debt Service (130)	1,291,637	948,304	1,173,373
<b>Total Funding Resources</b>	<b>\$ 1,463,506</b>	<b>\$ 1,195,236</b>	<b>\$ 1,341,343</b>
<b>Total Funding Resources</b>	<b>\$ -</b>	<b>\$ (75,063)</b>	<b>\$ 75,063</b>

## GENERAL FUND

### Detail of General Fund 2023 Capital Expenditures Budget

Account Name	Original Budget	Budget Adjustments	Current Budget	Projection	Reserve	Other Funding	GO Bonds
<b>TECHNOLOGY</b>							
Technology Upgrade	27,000	(500)	26,500	14,550	14,550		
San Server Closet	20,000	500	20,500	20,497	20,497		
<b>CITY HALL</b>							
City Hall Office Relocation	15,000	-	15,000	7,000	7,000		
City Hall Exterior	10,000	6,105	16,105	16,105	16,105		
City Hall Roof	65,000	(43,420)	21,580	15,676	15,676		
<b>HURLEY BUILDING</b>							
Hurley Building -Roofs -(Carryover)	-	387,966	387,966	387,966	387,966		
Hurley Building Generator-(Carryover)	-	49,000	49,000	49,000	49,000		
Hurley Bldg-Electric Charging Station	25,000	-	25,000	19,770	19,770		
Hurley Office Relocation	15,000	(6,365)	8,635	5,014	5,014		
Central Garage- Fueling System Camera	10,000	-	10,000	-	-		
Ford F-150 Directors Vehicle- (Carryover)	-	49,344	49,344	49,344	14,344	35,000	
Truck-Deputy Director/Engineer	55,000	(5,000)	50,000	50,000	50,000		
Central Garage Vehicle-(Carryover)	-	67,000	67,000	67,000	67,000		
Truck - Building Maintenance-New	55,000	5,000	60,000	57,829	57,829	-	
Forklift	35,000	-	35,000	29,365	29,365		
<b>CODE ENFORCEMENT</b>							
Code Vehicle-(Carryover)	-	49,344	49,344	49,344	14,344	35,000	
Code Vehicle-(Carryover)	-	49,344	49,344	49,344	14,344	35,000	
<b>POLICE DEPARTMENT</b>							
Police Dept - Marked Car-(Carryover)	-	71,525	71,525	71,490	71,490		
Police Dept - Marked Car-(Carryover)	-	71,575	71,575	71,551	71,551		
Police Dept - Marked Car	75,000	-	75,000	75,000	75,000		
Police Dept - Marked Car	75,000	-	75,000	75,000	75,000		
Police Dept - Unmarked Car-(Carryover)	-	43,777	43,777	43,687	43,687		
Police Dept - Unmarked Car	55,000	-	55,000	55,000	55,000		

## GENERAL FUND

### Detail of General Fund 2023 Capital Expenditures Budget

Account Name	Original Budget	Budget Adjustments	Current Budget	Projection	Reserve	Other Funding	GO Bonds
Police Dept - Body Cameras and Tasers	21,065	-	21,065	21,065	21,065		
Police Dept - Police Station Roof	100,000	43,680	143,680	143,680	143,680		
<b>FIRE DEPARTMENT</b>							
Ladder Truck-Major Repairs (Resolution)	-	65,000	65,000	65,000	65,000		
Boat-New	30,000	-	30,000	25,389	25,389		
Fire Dept Apparatus Bay Floor	17,000	-	17,000	12,000	12,000		
Fire Dept-Roof & Lighting	40,000	-	40,000	-	-		
Fire Dept Building Generator	50,000	48,000	98,000	64,000	64,000		
Fire-Apparatus Bay Doors	100,000	-	100,000	90,377	90,377		
Fire Dept-Ladderw/Tower-T281	1,499,725	-	1,499,725	1,499,725	-		1,499,725
Pumper-E212 Finance	1,000,000	-	1,000,000	1,000,000	-		1,000,000
<b>TRANSPORTATION</b>							
Asphalt Recycle Patch Trailer -New	75,000	(8,750)	66,250	65,710	65,710		
Excavator Attachments	25,000	(3,000)	22,000	18,878	18,878		
John Deere Backhoe (G/W/S)	55,000	-	55,000	51,312	51,312		
Mack Dump Truck (G/W/S) -(Carryover)	-	90,000	90,000	90,000	90,000	-	
Leaf Vacuum-(Carryover)	-	224,800	224,800	224,800	224,800		
Chips-Street/Sidewalk Allocation	168,768	19,816	188,584	188,584	-	188,584	
Chips-Street/Sidewalk Allocation	-	57,508	57,508	57,508	-	57,508	
Lakeshore Dr/Feeder Canal Bridge	20,000	8,750	28,750	28,750	28,750	-	
Saltonstall/Feeder Canal Bridge-Engineering	5,000	-	5,000	5,000	5,000	-	-
Saltonstall/Feeder Canal Brdg (Chips)	60,000	-	60,000	-	-		
Multiple Street Project-Engineering (Carryover)	-	41,476	41,476	41,476	41,476		
Coash St Design (Resolution)	-	8,900	8,900	8,900	8,900		
Electric Charging Stations -(Resolution)	-	359,000	359,000	358,958	-	358,958	
Multiple Street Project-Construction Moved to 2024	2,000,000	-	2,000,000	-	-		-
<b>ECONOMIC DEVELOPMENT</b>							

## GENERAL FUND

### Detail of General Fund 2023 Capital Expenditures Budget

Account Name	Original Budget	Budget Adjustments	Current Budget	Projection	Reserve	Other Funding	GO Bonds
Central On Main (Carryover/Resolution)	-	110,550	110,550	110,678	10,678	100,000	-
<b>PARKS</b>							
Toro Workman Gtx-Gator	14,000	-	14,000	13,612	13,612		
Toro 7210 Polar Trac	70,000	-	70,000	68,270	68,270		
Toro Outcross	96,000	-	96,000	96,000	96,000		
Toro UTV	30,000	9,000	39,000	39,000	39,000		
Parks Dump Truck-(Carryover)	-	49,344	49,344	49,344	49,344		
Parks Truck-(Carryover)	-	49,344	49,344	49,344	49,344		
Ford F-350 Dump (Replace P10)	75,000	2,803	77,803	77,803	77,803		
Skid Steer Attachments To P14	65,000	-	65,000	62,681	62,681		
Ventrac 4520 W/Rotary Mower	35,500	-	35,500	34,784	34,784		
Brush Bandit Chipper	69,000	(11,803)	57,198	49,815	49,815		
Park-Sonnenberg-New Building	750,000	-	750,000	-	-	-	-
Park-City Pier Dock Resurface Yr1/3	45,000	-	45,000	32,060	32,060		
<b>HOME AND COMMUNITY</b>							
Home & Comm - Equipment-Toters-(Carryover)	-	536,396	536,396	535,717	495,717	40,000	
Transfer Station-Culvert/ Entry Imp	100,000	-	100,000	19,900	19,900		
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 7,153,058</b>	<b>\$ 2,496,009</b>	<b>\$ 9,649,067</b>	<b>\$ 6,579,652</b>	<b>\$ 3,229,877</b>	<b>\$ 850,050</b>	<b>2,499,725</b>

## GENERAL FUND

### Detail of General Fund 2024 Capital Expenditures Budget

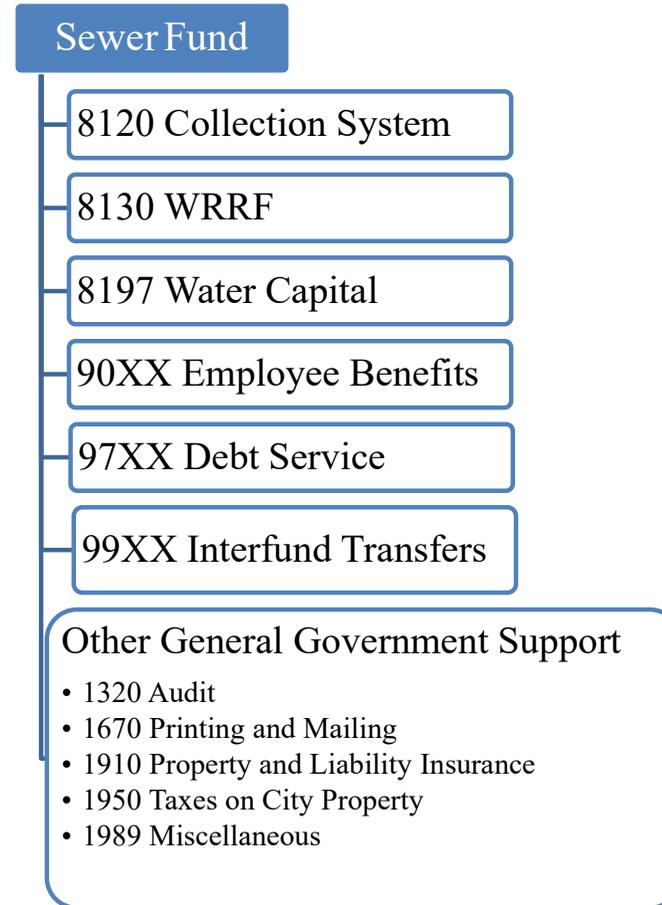
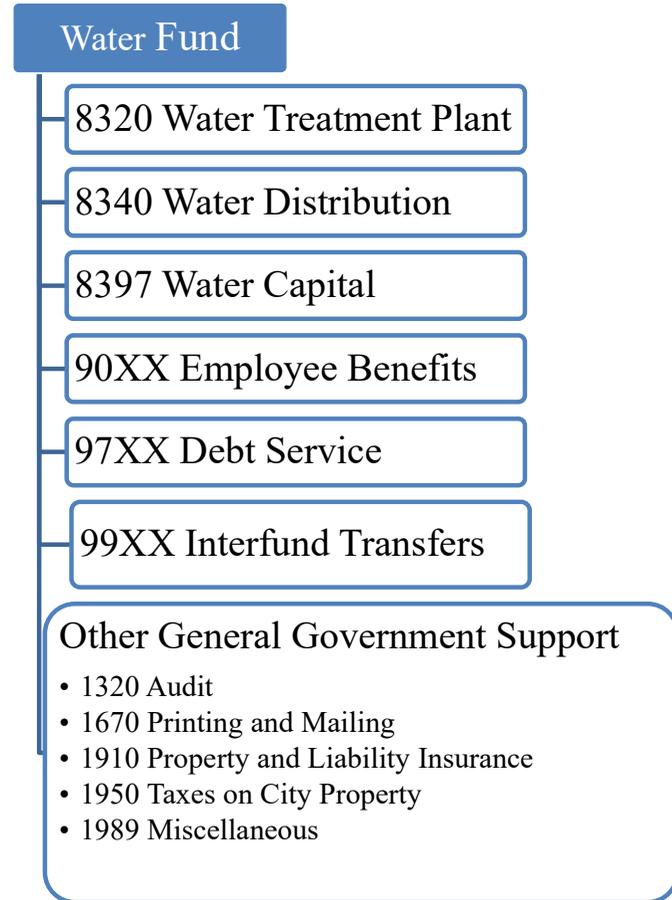
Account Name	2024 Budget	Reserve	Other Funding	GO Bonds
<b>CITY HALL</b>				
City Hall Exterior Renovations	40,400	40,400		
<b>HURLEY BUILDING</b>				
Hurley Building Security Upgrades	30,000	30,000		
Large Document Plotter	15,000	15,000		
Central Garage Ventilation System	50,000	50,000		
Central Garage Lifts	60,000	60,000		
<b>POLICE DEPARTMENT</b>				
Police Dept - Marked Car	75,000	75,000		
Police Dept - Marked Car	75,000	75,000		
Police Dept - Unmarked Car	55,000	55,000		
HVAC/ Heat Pumps Repl - 6 Ac Units	55,000	55,000		
<b>FIRE DEPARTMENT</b>				
Automated External Defibrillators	15,000	15,000		
RDC-Inflatable & Water Gear (FEMA75%)	11,250	-	11,250	
RDC-Inflatable & Water Gears	3,750	3,750		
Gym Equipment Upgrade	15,000	15,000		
Fire Dept-Roof & Lighting	20,000	20,000		
<b>TRANSPORTATION</b>				
Trans Mack 6 Wheel Dump With Plow	325,000	325,000		
Trans Ford F-150	70,000	70,000		
Trans -Traffic Sign Making Equip	50,000	50,000		
Trans - Street Sweeper (Net of Trade in of \$150,000)	110,000	110,000		-
Chips-Street/Sidewalk Allocation	246,237	-	246,237	
Chips-Potholes	59,856	-	59,856	
Saltonstall/Feeder Canal Bridge	100,000	100,000		-

## GENERAL FUND

### Detail of General Fund 2024 Capital Expenditures Budget

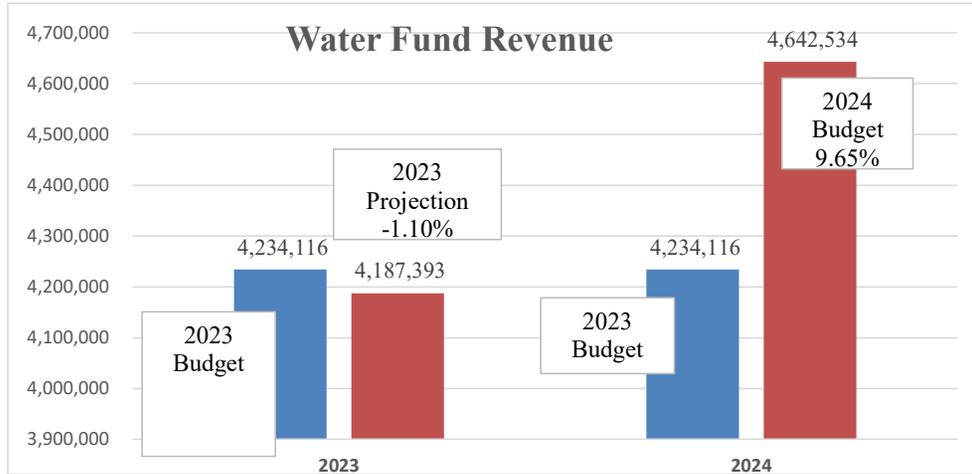
Account Name	2024 Budget	Reserve	Other Funding	GO Bonds
Multiple Streets-Construction - North Bloomfield Rd	3,000,000	-	-	3,000,000
Lakeshore Dr Feeder Canal	662,000	-	-	662,000
<b>PARKS</b>				
Park-Sonnenberg-New Building	350,000	350,000		
Park-City Pier Dock Resurface Yr1/3	50,000	50,000		
Park - Woodlawn Drainage	50,000	50,000		
Parks Woodlawn Drainage (FEMA)	150,000	-	150,000	
<b>HOME AND COMMUNITY</b>				
Mack Garbage Truck (Net of Trade in of \$120,000)	230,000	230,000		
Transfer Station-Culvert/ Entry Imp -Continued	150,000	150,000		
Flood Mitigation	150,000	150,000		
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 6,273,493</b>	<b>\$ 2,144,150</b>	<b>\$ 467,343</b>	<b>\$ 3,662,000</b>

City of Canandaigua  
Summary of Departments-Enterprise Funds



# WATER FUND

## Summary of Major Water Fund Drivers

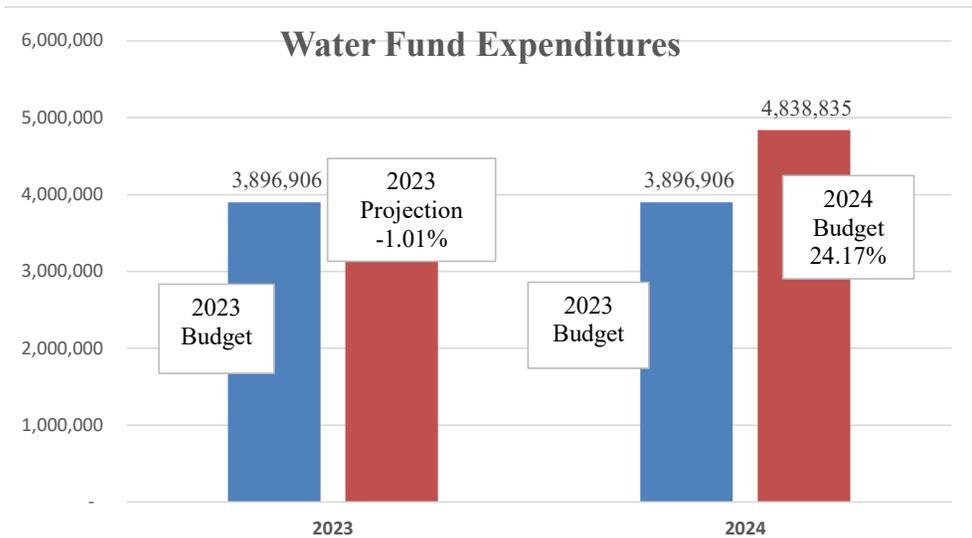


\$393,018 Increase in **Water Charges**

- 15.13% Increase in City Water Rate
- 5.84% Increase in Town Wholesale Rate



\$16,400 Increase in **Interest and Rental Income**- Interest Income rates remain higher than 2023 Budget



\$156,336 Increase in **Water Treatment Plant** Expenditures- driven mostly by the increase in Salary and Wages, Gas and Electric (which was under budgeted in 2023), Chemicals and Software Services



\$53,096 Increase in **Water Distribution** Expenditures - driven mostly by increases in Salary and Wages, Overtime and Meter parts.



\$15,993 Increase in **Other Expenditures** driven by an increase of overhead allocation to the General Fund of \$41,350 which was offset by a reduction in property taxes.



\$41,503 Increase in Employee benefits driven by increases in health insurance and employee retirement costs.

## WATER FUND

### Summary of Water Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b>Water Fund Revenues</b>							
Water Charges	\$ 3,317,895	\$ 3,997,076	\$ 4,222,516	\$ 4,155,156	\$ 4,615,534	\$ 393,018	9.31%
Use of Money & Property	10,622	13,373	10,600	30,150	27,000	16,400	154.72%
Other Revenue	320	9,476	1,000	2,087	-	(1,000)	-100.00%
<b>Revenues</b>	<b>\$ 3,328,837</b>	<b>\$ 4,019,925</b>	<b>\$ 4,234,116</b>	<b>\$ 4,187,393</b>	<b>\$ 4,642,534</b>	<b>\$ 408,418</b>	<b>9.65%</b>
<b>Water Fund Expenditures</b>							
Water Treatment	\$ 932,387	\$ 1,186,906	\$ 1,180,444	\$ 1,227,963	\$ 1,336,780	\$ 156,336	13.24%
Water Distribution	546,814	578,721	742,382	707,375	795,479	53,096	7.15%
Other Expenditures	440,428	485,518	602,265	573,246	618,258	15,993	2.66%
Employee Benefits	395,899	379,351	406,815	384,109	448,318	41,503	10.20%
Cash Capital	20,695	25,000	-	-	-	-	-
Interfund Transfers	790,000	790,000	965,000	965,000	1,640,000	675,000	69.95%
<b>Expenditures</b>	<b>\$ 3,126,223</b>	<b>\$ 3,445,496</b>	<b>\$ 3,896,906</b>	<b>\$ 3,857,693</b>	<b>\$ 4,838,835</b>	<b>\$ 941,928</b>	<b>24.17%</b>

## WATER FUND

### Summary of Water Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Projections	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b>Capital Transactions</b>							
Capital Expenditures	\$ (287,860)	\$ (915,717)	\$ (1,019,500)	\$ (2,204,536)	\$ (652,500)	\$ 367,000	-36.00%
Debt Service	(472,421)	(481,945)	(466,367)	(466,367)	(468,906)	(2,539)	0.54%
State Grants	-	422,901.00	-	14,000.00	-	-	-
Federal ARPA Funds	-	74,695	100,000	458,909	-	(100,000)	-100.00%
Transfers from Reserves-Capital	287,860	418,120	919,500	1,731,627	652,500	(267,000)	-29.04%
Transfers from Reserves-Debt	58,288	41,007	-	-	468,906	468,906	-
<b>NET Capital</b>	\$ (414,133)	\$ (440,938)	\$ (466,367)	\$ (466,367)	\$ -	\$ 466,367	-100.00%
<b>Water Fund Surplus (Loss)</b>	<b>\$ (211,519)</b>	<b>\$ 133,491</b>	<b>\$ (129,157)</b>	<b>\$ (136,667)</b>	<b>\$ (196,301)</b>	<b>\$ (67,143)</b>	<b>51.99%</b>
<b>FUND BALANCE-Operating</b>							
Beginning Fund Balance-Operating	\$ 1,366,759	\$ 1,213,591	\$ 1,347,082	\$ 1,347,082	\$ 1,210,415	(136,667)	-10.15%
Operating Surplus/(Loss)	(211,519)	133,491	(129,157)	(136,667)	(196,301)	(67,143)	51.99%
Debt Service Fund	58,351	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,213,591</b>	<b>\$ 1,347,082</b>	<b>\$ 1,217,924</b>	<b>\$ 1,210,415</b>	<b>\$ 1,014,114</b>	<b>\$ (203,810)</b>	<b>-16.73%</b>
<b>Fund Balance as % of Expenditures</b>	<b>34.3%</b>	<b>34.7%</b>	<b>27.9%</b>	<b>28.0%</b>	<b>21.0%</b>		

## WATER FUND REVENUES-Detail

	2021 Actual	2022 Actual	Adopted 2023 Budget	2023 Projection	2024 Budget	Increase (Decrease) 2024 to 2023 Budget		
						\$	%	
<b>Water Charges</b>								
Metered Water Sales	\$ 1,384,503	\$ 1,588,924	\$ 1,698,298	\$ 1,692,183	\$ 1,946,409	\$ 248,111	14.61%	
Town Water Sales	1,869,331	2,354,723	2,479,218	2,409,153	2,624,125	144,907	5.84%	
Water Service Charges	23,460	18,362	15,000	15,000	15,000	-	0.00%	
On Line Payment Charges	4,211	7,136	-	8,000	-	-	-	
Late Payment Penalties	35,370	27,061	30,000	30,000	30,000	-	0.00%	
Other Governments	1,020	870	-	820	-	-	-	
Total Water Charges	\$ 3,317,895	\$ 3,997,076	\$ 4,222,516	\$ 4,155,156	\$ 4,615,534	\$ 393,018	9.31%	
<b>Use Of Money And Property</b>								
Interest Earnings	\$ 1,022	\$ 5,373	\$ 1,000	\$ 20,000	\$ 15,000	\$ 14,000	1400.00%	
Rental of City Property	9,600	8,000	9,600	10,150	12,000	2,400	25.00%	
Total Use of Money and Property	\$ 10,622	\$ 13,373	\$ 10,600	30,150	\$ 27,000	\$ 16,400	154.72%	
<b>Workers Comp Reimbursement</b>								
Workers Comp Reimbursement	\$ -	\$ 9,476	\$ -	\$ 2,087	\$ -	\$ -	-	
Unclassified Revenues	320	-	1,000	-	-	(1,000)	-100.00%	
Total Other Revenues	\$ 320	\$ 9,476	\$ 1,000	\$ 2,087	\$ -	\$ (1,000)	-100.00%	
<b>Total Water Revenues</b>	\$ 3,328,837	\$ 4,019,925	\$ 4,234,116	\$ 4,187,393	\$ 4,642,534	\$ 408,418	9.65%	

### Funds for Capital:

## WATER FUND REVENUES-Detail

	2021 Actual	2022 Actual	Adopted 2023 Budget	2023 Projection	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b>Federal and State GRANTS</b>							
Federal Grants - ARPA	-	74,696	100,000	458,909	-	(100,000)	-100.00%
State DOH Grants	-	422,901	-	14,000	-	-	-
Total Grants	\$ -	\$ 497,597	\$ 100,000	\$ 472,909	\$ -	\$ (100,000)	-100.00%
<b>Interfund Transfers</b>							
Transfer for Capital WTP (203)	38,107	293,221	407,000	1,027,856	465,000	58,000	14.25%
Transfer for Capital Distribution (201)	249,753	124,899	512,500	703,771	187,500	(325,000)	-63.41%
Transfer for Debt WTP (203)	58,288	41,007	-	-	290,702	290,702	-
Transfer for Debt- Distribution (201)	-	-	-	-	178,204	178,204	-
Total Transfers from Reserves	\$ 346,148	\$ 459,126	\$ 919,500	\$ 1,731,627	\$ 1,121,406	\$ 201,906	21.96%
<b>TOTAL REVENUES and Transfers</b>	<b>\$ 3,674,985</b>	<b>\$ 4,976,648</b>	<b>\$ 5,253,616</b>	<b>\$ 6,391,929</b>	<b>\$ 5,763,940</b>	<b>\$ 510,324</b>	<b>9.71%</b>

## WATER FUND EXPENDITURES

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Increase (Decrease)	
						2024 to 2023 Budget	
						\$	%
<b><u>Water Treatment Plant - 8320</u></b>							
Salaries & Wages (.1)	\$ 393,592	\$ 430,540	\$ 448,384	\$ 443,383	\$ 470,938	\$ 22,554	5.03%
Equipment (.2)	30,174	68,507	24,000	22,500	17,500	(6,500)	-27.08%
Materials & Supplies (.3)	133,737	168,578	263,330	258,330	296,800	33,470	12.71%
Contractual Costs (.4)	345,602	487,254	410,140	469,160	515,512	105,372	25.69%
Employee Benefits -FICA (.8)	29,281	32,024	34,590	34,590	36,030	1,440	4.16%
Total Operating Expenditures	\$ 932,386	\$ 1,186,904	\$ 1,180,444	\$ 1,227,963	\$ 1,336,780	\$ 156,336	13.24%
<b><u>Water Distribution - 8340</u></b>							
Salaries & Wages (.1)	\$ 383,526	\$ 415,238	\$ 427,890	\$ 411,918	\$ 464,441	\$ 36,550	8.54%
Equipment (.2)	6,712	6,745	9,000	8,600	9,000	-	0.00%
Materials & Supplies (.3)	89,769	98,197	169,924	189,224	192,727	22,803	13.42%
Contractual Costs (.4)	38,095	27,479	102,838	66,633	93,781	(9,057)	-8.81%
Employee Benefits -FICA (.8)	28,712	31,062	32,730	31,000	35,530	2,800	8.55%
Total Operating Expenditures	\$ 546,814	\$ 578,721	\$ 742,382	\$ 707,375	\$ 795,479	\$ 53,096	7.15%
<b><u>Other Expenditures (.4)</u></b>							
Audit	\$ 4,314	\$ 4,430	\$ 4,510	\$ 4,510	\$ 5,050	\$ 540	11.97%
Credit Card Fees	2,943	5,502	-	6,000	-	-	-
Financial Advisors	561	784	1,000	1,000	1,000	-	0.00%
Centralized Printing and Mailing	4,698	5,150	5,400	5,400	6,400	1,000	18.52%
Insurance	32,999	43,650	65,855	65,109	70,764	4,909	7.45%
Taxes On City Property	181,223	185,016	190,160	157,387	158,354	(31,806)	-16.73%
General Fund Overhead Payment	213,690	240,987	333,840	333,840	375,190	41,350	12.39%
Miscellaneous Expenses	-	-	1,500	-	1,500	-	0.00%
Total Other Expenses	\$ 440,428	\$ 485,518	\$ 602,265	\$ 573,246	\$ 618,258	\$ 15,993	2.66%

## WATER FUND EXPENDITURES

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Increase (Decrease) 2024 to 2023 Budget		
						\$	%	
<b><u>Employee Benefits (.8)</u></b>								
NYS General Retirement	\$ 107,905	\$ 89,363	\$ 89,092	\$ 93,888	\$ 114,890	\$ 25,798	28.96%	
Worker's Compensation	29,185	36,345	28,707	28,707	22,018	(6,689)	-23.30%	
Medical & Dental Ins-Active	196,376	213,915	240,707	213,706	264,083	23,376	9.71%	
Medical & Dental Ins-Retiree	42,867	33,424	41,280	40,779	41,738	458	1.11%	
Employee Benefits -FICA	1,637	644	1,725	1,725	1,285	(440)	-25.51%	
Other Employee Benefits	4,750	5,661	5,304	5,304	4,304	(1,000)	-18.85%	
Retirement Payouts	13,179	-	-	-	-	-	-	
Total Employee Benefits	\$ 395,899	\$ 379,351	\$ 406,815	\$ 384,109	\$ 448,318	\$ 41,503	10.20%	
<b><u>Interfund Transfer</u></b>								
Return on Investment	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ -	0.00%	
Transfer to Plant Capital Reserve	350,000	350,000	675,000	450,000	1,000,000	325,000	48.15%	
Transfer to Distribution Capital Reserve	150,000	150,000	-	225,000	350,000	350,000	-	
Total Interfund Transfers	\$ 790,000	\$ 790,000	\$ 965,000	\$ 965,000	\$ 1,640,000	\$ 325,000	69.95%	
<b>Total Operating Expenditures</b>	<b>\$ 3,105,527</b>	<b>\$ 3,420,494</b>	<b>\$ 3,896,906</b>	<b>\$ 3,857,693</b>	<b>\$ 4,838,835</b>	<b>\$ 591,928</b>	<b>24.17%</b>	
<b><u>Funded By Reserves/Grants:</u></b>								
<b><u>Debt Service</u></b>								
Serial Bond - Principal (.6)	\$ 349,400	\$ 369,000	\$ 364,000	\$ 364,000	\$ 374,000	\$ 10,000	2.75%	
Serial Bond - Interest (.7)	123,021	112,945	102,367	102,367	94,906	(7,461)	-7.29%	
Total Debt Service	\$ 472,421	\$ 481,945	\$ 466,367	\$ 466,367	\$ 468,906	\$ 2,539	0.54%	
<b><u>Capital Purchases</u></b>								
Capital Purchases	\$ 308,555	\$ 940,717	\$ 1,019,500	\$ 2,204,536	\$ 652,500	\$ (367,000)	-36.00%	
<b>Total Water Fund Expenditures</b>	<b>\$ 3,886,503</b>	<b>\$ 4,843,156</b>	<b>\$ 5,382,773</b>	<b>\$ 6,528,596</b>	<b>\$ 5,960,241</b>	<b>\$ 227,467</b>	<b>10.73%</b>	

## Summary of Water Fund Reserve Funds

WATER TREATMENT PLANT (203)	2023				2024
	Budget	Amendments	Final Budget	Projection	Capital Plan
<b>Capital Expenditures:</b>					
Transfer to Water Fund-Capital	407,000	457,450.00	864,450	1,027,856	465,000
Transfer to Water Fund-Debt	-	-	-	-	290,702
Total Expenditures	<b>\$ 407,000</b>	<b>\$ 457,450</b>	<b>\$ 864,450</b>	<b>\$ 1,027,856</b>	<b>\$ 755,702</b>
<b>Funding Sources:</b>					
Interest Earnings	1,000	-	1,000	25,000	20,000
Sale of Equipment	-	-	-	618	-
Interfund Transfer From Water Fund	450,000	-	450,000	450,000	1,000,000
Total Funding Sources	<b>\$ 451,000</b>	<b>\$ -</b>	<b>\$ 451,000</b>	<b>\$ 475,618</b>	<b>\$ 1,020,000</b>
Budget Surplus (Deficit)	44,000	(457,450)	(413,450)	(552,238)	264,298
Beginning fund balance	809,508		809,508	809,508	257,270
Ending fund balance	<b>\$ 853,508</b>	<b>\$ (457,450)</b>	<b>\$ 396,058</b>	<b>\$ 257,270</b>	<b>\$ 521,568</b>

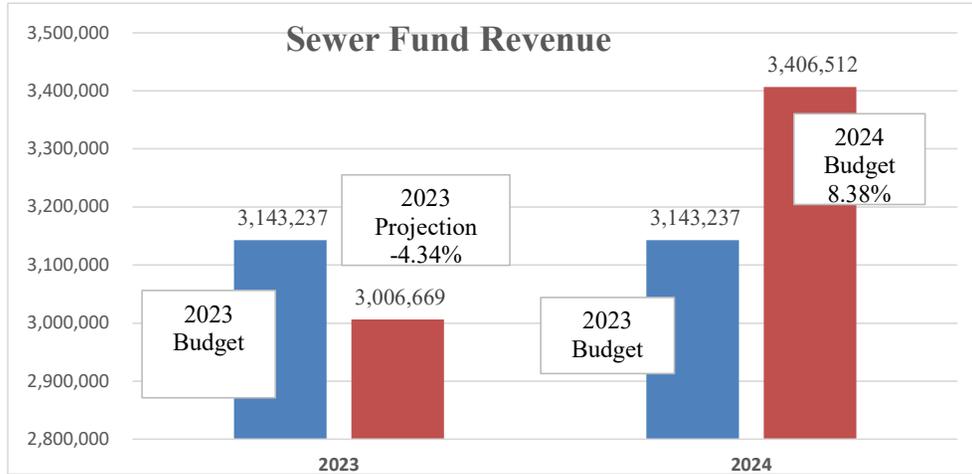
WATER DISTRIBUTION (201)	2023				2024
	Budget	Amendments	Final Budget	Projection	Capital Plan
<b>Capital Expenditures:</b>					
Transfer to Water Fund-Capital	512,500	259,022.00	771,522	703,771	187,500
Transfer to Water Fund-Debt	-	-	-	-	178,204
	<b>\$ 512,500</b>	<b>\$ 259,022</b>	<b>\$ 771,522</b>	<b>\$ 703,771</b>	<b>\$ 365,704</b>
<b>Funding Sources:</b>					
Interest Earnings	1,000	-	1,000	15,000	10,000
Sale of Equipment	-	-	-	286	-
Interfund Transfer From Water Fund	225,000	-	225,000	225,000	350,000
	<b>\$ 226,000</b>	<b>\$ -</b>	<b>\$ 226,000</b>	<b>\$ 240,286</b>	<b>\$ 360,000</b>
Budget Surplus (Deficit)	(286,500)	(259,022)	(545,522)	(463,485)	(5,704)
Beginning fund balance	542,276		542,276	542,276	78,791
Ending fund balance	<b>\$ 255,776</b>	<b>\$ (259,022)</b>	<b>\$ (3,246)</b>	<b>\$ 78,791</b>	<b>\$ 73,087</b>

**WATER FUND Summary of Capital Purchases**

	2023				2024		FUNDING
	Budget	Amendments	Final Budget	Projection	Capital Plan		
<b>Water Treatment Plant CAPITAL (203)</b>							
203 NYS Grant-Fluoride Tanks	\$ -	\$ 14,000	\$ 14,000	\$ 14,000	\$ -		GRANTS
204 WTP Fluoride Tanks		550	550	550			203 RESERVE
203 WTP Upgrade To Decant Panel	-	27,430	27,430	23,564	-		203 RESERVE
203 WTP Live Tapping Valve #9	45,000	(12,000)	33,000	32,885	-		203 RESERVE
203 ARPA WTP New Settling Tubes	100,000	(10,350)	89,650	89,650	-		ARPA
203 WTP Chain & Sprocket Sludge Scraper	-	26,000	26,000	-	-		203 RESERVE
203 WTP Building Generator	200,000	430,100	630,100	842,580	-		203 RESERVE
203 WTP House Improvements	30,000	(21,000)	9,000	-	-		203 RESERVE
203 WTP Barn Roof Repairs	32,000	(14,000)	18,000	13,638	-		203 RESERVE
203 WTP BW Line Ross Valve	-	21,000	21,000	20,638	-		203 RESERVE
203 WTP Engineering-Capital Planning	100,000	(630)	99,370	94,000	-		203 RESERVE
203 WTP Project Engineering					100,000		203 RESERVE
203 WTP DAF Bench Testing & Piloting					200,000		203 RESERVE
203 WTP Sodium Permanganate					165,000		203 RESERVE
203 WTP TTHM Removal System	-			-	1,885,000		BOND
<b>Total Water Treatment Plant Capital</b>	<b>\$ 507,000</b>	<b>\$ 461,100</b>	<b>\$ 968,100</b>	<b>\$ 1,131,506</b>	<b>\$ 2,350,000</b>		
<b>Water Distribution CAPITAL (201)</b>							
201WD Water Meter Project	\$ 112,500	\$ 59,095	\$ 171,595	\$ 107,531	\$ 112,500		201 RESERVE
201 WD Multiple Street Project -Engineering	-	14,735	14,735	14,735	-		201 RESERVE
201 WD Watermain -Phelps/Jefferson	300,000	-	300,000	300,000	-		201 RESERVE
201 WD Watermain -Phelps/Jefferson		369,259	369,259	369,259			ARPA
201 WD 16" Valve Replacement	45,000	630	45,630	45,630	-		201 RESERVE
201 WD Coach St Planning	-	4,450	4,450	4,450	-		201 RESERVE
201 WD Backhoe -Replace B22 (G/W/S)	55,000	-	55,000	51,312	-		201 RESERVE
201 WD Chevy Colorado	-	39,780	39,780	39,780	-		201 RESERVE
201 WD Mack Dump Truck (G/W/S)	-	90,000	90,000	90,000	-		201 RESERVE
201 WD Ford F-150	-	50,333	50,333	50,333	-		201 RESERVE
201 WD Ford F-150 P/U					75,000		201 RESERVE
201 WD Multiple Street - North Bloomfield Road Construction					1,000,000		BOND
<b>Total Water Distribution Capital</b>	<b>\$ 512,500</b>	<b>\$ 628,282</b>	<b>\$ 1,140,782</b>	<b>\$ 1,073,030</b>	<b>\$ 1,187,500</b>		
<b>Total Water Fund Capital</b>	<b>\$ 1,019,500</b>	<b>\$ 1,089,381</b>	<b>\$ 2,108,881</b>	<b>\$ 2,204,536</b>	<b>\$ 3,537,500</b>		
<b>Funding Sources:</b>							
203 RESERVE	407,000	457,450	864,450	1,027,856	465,000		
201 RESERVE	512,500	259,022	771,522	703,771	187,500		
ARPA	100,000	358,909	458,909	458,909	-		
GRANTS	-	14,000	14,000	14,000	-		
BOND	-	-	-	-	2,885,000		
<b>Total Funding</b>	<b>\$ 1,019,500</b>	<b>\$ 1,089,381</b>	<b>\$ 2,108,881</b>	<b>\$ 2,204,536</b>	<b>\$ 3,537,500</b>		

# SEWER FUND

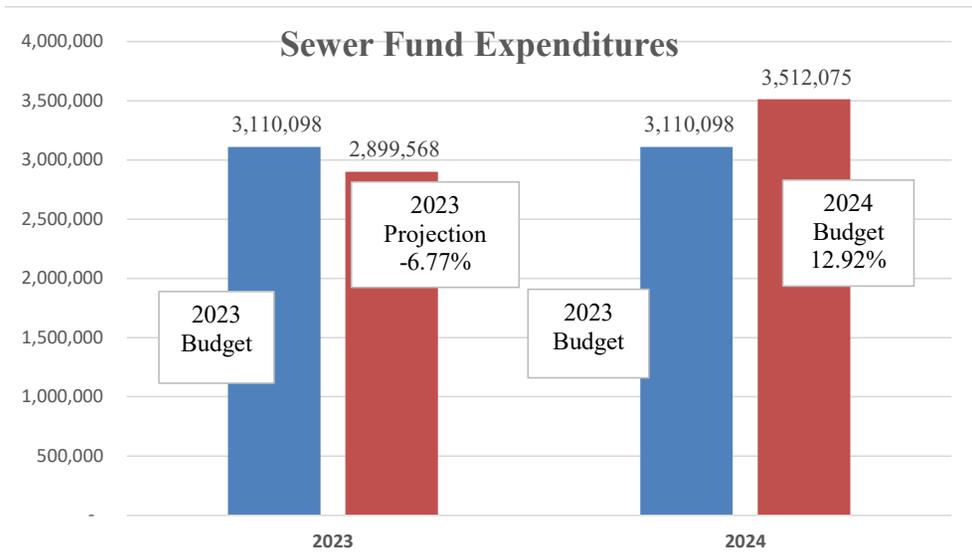
## Summary of Major Sewer Fund Drivers



\$218,672 Increase in **Sewer Charges** due to an increase of 12.43% in the City Rate.



\$43,603 Increase to **Charges to Other Governments** due to an increase in overall expenditures charged back to the County.



\$11,828 Increase in Sewer Collection driven by Salary and Wage increases and Software for continued install of cellular meters



\$97,050 Increase in Water Resource Recovery Facility driven mostly by increases in Chemicals, Outside Services and Generator Maintenance.



\$70,664 Increase in Other Expenditures driven by increases in Property and Liability Insurance and Overhead transfer to General Fund



\$22,436 Increase in Employee benefits driven by increases in health insurance and employee retirement costs.

## SEWER FUND

### Summary of Sewer Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b>Sewer Fund Revenues</b>							
Sewer Charges	\$ 1,648,829	\$ 1,599,722	\$ 1,928,117	\$ 1,885,100	\$ 2,146,789	\$ 218,672	11.34%
Charges to Other Governments	884,320	1,000,310	1,194,870	1,091,069	1,238,473	43,603	3.65%
Use of Money & Property	734	1,320	19,000	25,000	20,000	1,000	5.26%
Other Revenue	3,430	25,358	1,250	5,500	1,250	-	0.00%
<b>Revenues</b>	<b>\$ 2,537,312</b>	<b>\$ 2,626,710</b>	<b>\$ 3,143,237</b>	<b>\$ 3,006,669</b>	<b>\$ 3,406,512</b>	<b>\$ 263,275</b>	<b>8.38%</b>
<b>Sewer Fund Expenditures</b>							
Sewer Collection	\$ 234,143	\$ 222,750	\$ 321,711	\$ 299,703	\$ 333,538	\$ 11,828	3.68%
Water Resource Recovery Facility	1,057,280	1,188,287	1,536,270	1,343,213	1,633,320	97,050	6.32%
Other Expenditures	234,566	272,644	394,671	399,485	465,335	70,664	17.90%
Employee Benefits	249,174	229,965	245,171	244,892	267,607	22,436	9.15%
Transfer to Reserves	562,275	562,275	612,275	612,275	812,275	200,000	32.67%
<b>Expenditures</b>	<b>\$ 2,337,437</b>	<b>\$ 2,475,921</b>	<b>\$ 3,110,098</b>	<b>\$ 2,899,568</b>	<b>\$ 3,512,075</b>	<b>\$ 401,978</b>	<b>12.92%</b>

## SEWER FUND

### Summary of Sewer Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b>Capital and Debt Transactions</b>							
Capital Expenditures	\$ (447,507)	\$ (2,132,037)	\$ (1,892,834)	\$ (2,466,521)	\$ (1,502,400)	\$ 390,434	-20.63%
Debt Service Expenditures	(719,601)	(711,788)	(574,947)	(1,135,740)	(1,883,208)	(1,308,261)	227.54%
NYS DOH Grant	-	900,000	-	100,000	-		
Federal ARPA Funds	-	41,561.36	230,334	239,846	-	(230,334)	-100.00%
Transfer from Reserves for Capital	447,507	1,190,472	1,662,500	2,126,674	1,502,400	(160,100)	-9.63%
Transfer from Reserves for Debt	552,649	545,892	378,575	939,368	1,883,208	1,504,633	397.45%
<b>NET Capital</b>	\$ (166,953)	\$ (165,899)	\$ (196,372)	\$ (196,372)	\$ -	\$ (196,372)	-100.00%
<b>Sewer Fund Surplus (Loss)</b>	\$ 32,922	\$ (15,110)	\$ (163,233)	\$ (89,271)	\$ (105,563)	\$ (57,669)	-35.33%
<b>FUND BALANCE-Operating</b>							
Beginning Fund Balance-Operating	\$ 1,052,098	\$ 1,135,344	\$ 1,120,234	\$ 1,120,234	\$ 1,030,963		
Operating Surplus/(Loss)	32,922	(15,110)	(163,233)	(89,271)	(105,563)		
Funds for Debt Service	50,324	-					
<b>Ending Fund Balance</b>	\$ 1,135,344	\$ 1,120,234	\$ 957,001	\$ 1,030,963	\$ 925,400		
<b>Fund Balance as % of Expenditures</b>	45.3%	42.4%	28.9%	33.3%	26.3%		

## SEWER FUND REVENUES - Details

	2021	2022	2023	2023	2024	Increase (Decrease)	
						2024 to 2023 Budget	
						Actual	Actual
<b>Sewer Charges</b>							
Metered Sales	\$ 1,596,551	\$ 1,568,731	\$ 1,893,117	\$ 1,855,100	\$ 2,111,789	\$ 218,672	11.55%
Late Payment Penalties	52,278	30,991	35,000	30,000	35,000	-	0.00%
Total Water Charges	\$ 1,648,829	\$ 1,599,722	\$ 1,928,117	\$ 1,885,100	\$ 2,146,789	\$ 218,672	11.34%
<b>Charges to Other Governments</b>							
Ontario County /O/M Share	\$ 549,734	\$ 657,364	\$ 843,350	\$ 739,549	\$ 878,165	\$ 34,815	4.13%
WWTP Lab Fees	-	-	-	-	-	-	-
Liquid Waste Agreements	334,581	342,946	351,520	351,520	360,308	8,788	2.50%
Late Payment-Liquid Waste	5	-	-	-	-	-	-
Total Charges to Other Governments	\$ 884,320	\$ 1,000,310	\$ 1,194,870	\$ 1,091,069	\$ 1,238,473	\$ 43,603	3.65%
<b>Use of Money and Property</b>							
Interest Earnings	\$ 734	\$ 1,320	\$ 19,000	\$ 25,000	\$ 20,000	1,000	5.26%
Total Use of Money and Property	\$ 734	\$ 1,320	\$ 19,000	\$ 25,000	\$ 20,000	\$ 1,000	5.26%
<b>Other Revenues</b>							
Sewer Permits	\$ 2,230	\$ 2,170	\$ 750	\$ 1,000	\$ 750	\$ -	0.00%
Insurance Recoveries	950	23,188	-	-	-	-	-
Unclassified Revenues	250	-	500	4,500	500	-	0.00%
Total Other Revenues	\$ 3,430	\$ 25,358	\$ 1,250	\$ 5,500	\$ 1,250	\$ -	-
<b>Total Revenues</b>	<b>\$ 2,537,312</b>	<b>\$ 2,626,710</b>	<b>\$ 3,143,237</b>	<b>\$ 3,006,669</b>	<b>\$ 3,406,512</b>	<b>\$ 263,275</b>	<b>8.38%</b>

## SEWER FUND REVENUES - Details

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Increase (Decrease)		
						2024 to 2023 Budget		
						\$	%	
<b>Funds for Capital:</b>								
<b>Federal and State GRANTS</b>								
NYS DOH Grant	\$ -	\$ 900,000	\$ -	\$ 100,000	\$ -	-	-	
ARPA Funds	-	41,561	230,334	239,846	-	(230,334)	-100.00%	
Total Grants	\$ -	\$ 941,561	\$ 230,334	\$ 339,846	\$ -	\$ (230,334)	-91.62%	
<b>Interfund Transfers</b>								
Transfer for Capital COLLECTION (302)	\$ 64,460	\$ 61,081	\$ 167,500	\$ 692,844	\$ 212,500	\$ 45,000	26.87%	
Transfer for Capital WRRF (303)	383,047	1,129,392	1,495,000	1,433,830	1,289,900	(205,100)	-13.72%	
Transfer for Debt COLLECTION (302)	-	-	-	-	172,083	172,083	-	
Transfer for Debt WRRF (303)	552,649	545,892	378,575	939,368	1,711,125	1,332,550	351.99%	
Total Transfers from Reserves	\$ 1,000,155	\$ 1,736,364	\$ 2,041,075	\$ 3,066,042	\$ 3,385,608	\$ 1,344,533	65.87%	
<b>TOTAL REVENUES and Transfers</b>	<b>\$ 3,537,468</b>	<b>\$ 5,304,636</b>	<b>\$ 5,414,646</b>	<b>\$ 6,412,557</b>	<b>\$ 6,792,120</b>	<b>\$ 1,377,474</b>	<b>25.44%</b>	

## Summary of Sewer Fund Expenditures

	2021 Actual	2022 Actual	2023 Budget	2023 Projection	2024 Budget	Increase (Decrease) 2024 to 2023 Budget	
						\$	%
<b><u>Sewer Collection - 8120</u></b>							
Salaries & Wages (.1)	\$ 145,388	\$ 151,456	\$ 137,288	\$ 146,788	\$ 142,383	\$ 5,096	3.71%
Equipment (.2)	3,615	14,132	11,000	13,200	12,100	1,100	10.00%
Materials & Supplies (.3)	24,082	14,321	20,128	21,800	18,395	(1,733)	-8.61%
Contractual Costs (.4)	50,645	30,835	142,795	106,515	149,770	6,975	4.88%
Employee Benefits -FICA (.8)	10,413	12,005	10,500	11,400	10,890	390	3.71%
Total Operating Expenditures	234,143	222,750	321,711	299,703	333,538	11,828	3.68%
<b><u>Water Resource Recovery Facility 8130</u></b>							
Salaries & Wages (.1)	\$ 361,289	\$ 370,886	\$ 497,286	\$ 408,507	\$ 504,519	\$ 7,233	1.45%
Equipment (.2)	5,739	19,850	5,000	5,000	6,400	1,400	28.00%
Materials & Supplies (.3)	136,929	176,566	229,257	225,744	275,239	45,982	20.06%
Contractual Costs (.4)	526,384	593,224	766,457	673,462	808,852	42,395	5.53%
Employee Benefits -FICA (.8)	26,938	27,762	38,270	30,500	38,310	40	0.10%
Total Operating Expenditures	1,057,280	1,188,287	1,536,270	1,343,213	1,633,320	97,050	6.32%
<b><u>Other Expenditures (.4)</u></b>							
Audit	\$ 3,727	\$ 4,270	\$ 4,060	\$ 4,060	\$ 4,230	\$ 170	4.19%
Fiscal Advisors (.4)	687	4,943	4,150	4,150	4,150	-	0.00%
Central Printing & Mailing	4,189	5,150	5,400	5,400	6,400	1,000	18.52%
Insurance	51,125	61,111	90,741	96,555	124,385	33,644	37.08%
Miscellaneous Expenses	-	-	1,000	-	1,000	-	0.00%
General Fund Overhead Payment	174,838	197,171	289,320	289,320	325,170	35,850	12.39%
Total Other Expenses	\$ 234,566	\$ 272,644	\$ 394,671	\$ 399,485	\$ 465,335	\$ 70,664	17.90%

## Summary of Sewer Fund Expenditures

	2021	2022	2023	2023	2024	Increase (Decrease) 2024 to 2023 Budget	
<b><u>Employee Benefits (.8)</u></b>							
NYS General Retirement	\$ 82,471	\$ 66,792	\$ 64,961	\$ 68,432	\$ 79,795	\$ 14,834	22.84%
Worker's Compensation	21,705	27,722	21,023	21,023	15,396	(5,627)	-26.77%
Medical & Dental Ins-Active	106,421	100,532	125,242	121,492	145,718	20,476	16.35%
Medical & Dental Ins-Retiree	34,227	27,992	29,420	29,420	21,937	(7,483)	-25.44%
Employee Benefits -FICA	974	958	876	876	1,112		26.94%
Other Employee Benefits	868	1,297	3,649	3,649	3,649	-	0.00%
Retirement Payouts	2,509	4,672	-	-	-	-	
Total Employee Benefits	\$ 249,174	\$ 229,965	\$ 245,171	\$ 244,892	\$ 267,607	\$ 22,200	9.15%
<b><u>Interfund Transfer (.9)</u></b>							
Total Interfund Transfers	\$ 562,275	\$ 562,275	\$ 612,275	\$ 612,275	\$ 812,275	\$ 200,000	32.67%
<b>Total Operating Expenditures</b>	<b>\$ 2,337,437</b>	<b>\$ 2,475,921</b>	<b>\$ 3,110,098</b>	<b>\$ 2,899,568</b>	<b>\$ 3,512,075</b>	<b>\$ 401,742</b>	<b>12.92%</b>
<b><u>Funded By Reserves:</u></b>							
<b><u>Debt Service</u></b>							
Serial Bond - Principal (.6)	\$ 592,000	\$ 602,000	\$ 481,000	\$ 481,000	\$ 656,000	\$ 175,000	36.38%
Serial Bond - Interest (.7)	127,601	109,788	93,947	654,740	1,227,208	1,133,261	1206.28%
Total Debt Service	\$ 719,601	\$ 711,788	\$ 574,947	\$ 1,135,740	\$ 1,883,208	\$ 1,308,261	227.54%
<b><u>Capital Purchases</u></b>							
Total Capital Purchases	\$ 447,507	\$ 2,132,037	\$ 1,892,834	\$ 2,466,521	\$ 1,502,400	\$ (390,434)	-20.63%
<b>Total Sewer Fund Expenditures</b>	<b>\$ 3,504,545</b>	<b>\$ 5,319,745</b>	<b>\$ 5,577,878</b>	<b>\$ 6,501,828</b>	<b>\$ 6,897,683</b>	<b>\$ 1,319,569</b>	<b>23.66%</b>

## Summary of Sewer Fund Reserve Funds

	2023				2024
SEWER COLLECTION (302)	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
<b>Capital Expenditures:</b>					
Transfer to Sewer Fund-Capital	\$ 167,500	\$ 601,280	\$ 768,780	\$ 692,844	\$ 212,500
Transfer to Sewer Fund-Debt	-	-	-	-	172,083
Total Expenditures	<b>\$ 167,500</b>	<b>\$ 601,280</b>	<b>\$ 768,780</b>	<b>\$ 692,844</b>	<b>\$ 384,583</b>
<b>Funding Sources:</b>					
Interest Earnings	\$ 500	\$ -	\$ 500	\$ 15,000	\$ 10,000
Transfer from WRRF Reserve	-	-	-	59,899	-
State Grants	-	-	-	-	-
Federal Grants	-	-	-	-	-
Transfer from Sewer Fund	150,000	-	150,000	150,000	350,000
Total Funding Sources	<b>\$ 150,500</b>	<b>\$ -</b>	<b>\$ 150,500</b>	<b>\$ 224,899</b>	<b>\$ 360,000</b>
Budget Surplus (Deficit)	(17,000)	(601,280)	(618,280)	(467,945)	(24,583)
Beginning fund balance	643,049		643,049	643,049	175,104
Ending fund balance	<b>\$ 626,049</b>	<b>\$ (601,280)</b>	<b>\$ 24,769</b>	<b>\$ 175,104</b>	<b>\$ 150,522</b>

## Summary of Sewer Fund Reserve Funds

	2023				2024
WATER RESOURCE RECOVERY FACILITY (303)	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
<b>Capital Expenditures:</b>					
Transfer to Sewer Fund-Capital	\$ 1,495,000	\$ 1,047,365	\$ 2,542,365	\$ 1,433,830	\$ 1,289,900
Transfer to Sewer Fund-Debt	378,575	560,793	939,368	939,368	1,711,125
Transfer to Collection-Capital	-	-	-	59,899	-
Total Expenditures	<b>\$ 1,873,575</b>	<b>\$ 1,608,158</b>	<b>\$ 3,481,733</b>	<b>\$ 2,433,097</b>	<b>\$ 3,001,025</b>
<b>Funding Sources:</b>					
Interest Earnings	\$ 22,109	\$ -	\$ 22,109	\$ 150,000	\$ 100,000
ATAD Revenue	-	-	-	-	356,671
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 Sewer Fund	462,275	-	462,275	462,275	462,275
Interfund Transfer From Debt Service	-	396,667	396,667	396,667	900,000
Total Funding Sources	<b>\$ 1,002,109</b>	<b>\$ 396,667</b>	<b>\$ 1,398,776</b>	<b>\$ 1,426,667</b>	<b>\$ 2,336,671</b>
Budget Surplus (Deficit)	(871,466)	(1,211,491)	(2,082,957)	(1,006,430)	(664,354)
Beginning fund balance	3,974,146		3,974,146	3,974,146	2,967,716
Ending fund balance	<b>\$ 3,102,680</b>	<b>\$ (1,211,491)</b>	<b>\$ 1,891,189</b>	<b>\$ 2,967,716</b>	<b>\$ 2,303,362</b>

## Summary of Sewer Fund Reserve Funds

	2023				2024
Debt Service Fund (330)	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
<b>Expenditures</b>					
Transfer to WRRF Reserve	\$ -	\$ -	\$ -	\$ 396,667	\$ 900,000
<b>Revenues:</b>					
Interest Earnings	-	-	-	60,000	45,269
Premuim on Sale of Bonds	-	-	-	1,191,398	-
Total Revenues	-	-	-	<b>1,251,398</b>	<b>45,269</b>
Net Change In Fund Balance	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 854,731</b>	<b>\$ (854,731)</b>

**SEWER FUND-Summary of Capital Purchases**

	2023				2024	FUNDING
	Budget	Amendments	Final Budget	Projection	Capital Plan	
<b>Collection CAPITAL (302)</b>						
302 (A1) (ARPA) Sewer Lining	\$ 210,334	\$ (12,488)	\$ 197,846	\$ 197,846	\$ -	ARPA
302 (A1) Multiple Street Engineering	-	14,735	14,735	14,735	-	302 Reserve
302 (A1) Sewer Pipe Lining	-	-	-	-	100,000	302 Reserve
302 (A1) Coach St. Planning	-	4,450	4,450	4,450	-	302 Reserve
303 (C1) Water Meter Project	112,500	59,095	171,595	107,531	112,500	302 Reserve
302 (D1) Yacht Club Cove-Pumps	-	17,000	17,000	16,316	-	302 Reserve
302 (D1) (ARPA) Yacht Club Cove-Generator	20,000	22,000	42,000	42,000	-	ARPA
302 (D1) Yacht Club Cove-Generator			55,000	55,000		302 Reserve
302 (E1) Mack Dump Truck	-	90,000	90,000	90,000	-	302 Reserve
302 (E1) Sewer Flusher Truck	-	358,000	358,000	353,500	-	302 Reserve
302 (E1) Backhoe (G/W/S)	55,000	-	55,000	51,312	-	302 Reserve
302 Multiple Street- North Bolloomfiled Rd -CONSTRUCTION					1,000,000	BOND
<b>Total Sewer Collection Capital</b>	<b>\$ 397,834</b>	<b>\$ 552,792</b>	<b>\$ 1,005,626</b>	<b>\$ 932,690</b>	<b>\$ 1,212,500</b>	
<b>WRRF CAPITAL (302)</b>						
303 (B) Collection System	200,000	-	200,000	200,000	-	303 Reserve
303 (C) Other Plant Improvements	150,000	11,045	161,045	145,495	100,000	303 Reserve
303 (C) Effluent Disinfection-Engineering	-	3,751	3,751	3,751	-	303 Reserve
303 (C) Effluent Disinfection- System	-	511,179	511,179	332,884	-	303 Reserve
303 (C) Effluent Disinfection- System-Grant	-	100,000	100,000	100,000	-	GRANT
303 (C) Effluent Blower Enclosure	-	-	-	-	20,000	303 Reserve
303 (C) Bisulfate Tank Enclosure	-	-	-	-	40,000	303 Reserve
303 (C) Unanticipated Major Repairs/Replacements	100,000	-	100,000	95,000	105,000	303 Reserve
303 (C) Plant Roofs	-	302,696	302,696	297,901	-	303 Reserve
303 (C) Plant Security	-	3,803	3,803	3,803	-	303 Reserve
303 (C) Influent Screw Pump #3	-	-	-	-	150,000	303 Reserve
303 (C) EQ Basin Blowers	-	-	-	-	50,000	303 Reserve
303 (C) STP Mechanical Bar Screen Replacement	400,000	-	400,000	-	-	303 Reserve
303 (C) Aerated Grit Blowers (2)	30,000	-	30,000	-	30,000	303 Reserve
303 (C) Portable Pump	40,000	-	40,000	23,105	-	303 Reserve

**SEWER FUND-Summary of Capital Purchases**

	2023				2024	FUNDING
	Budget	Amendments	Final Budget	Projection	Capital Plan	
303 (C) Primary Equipment Retrofit Project Design Engineering	200,000	-	200,000	-	343,000	303 Reserve
303 (C) Influent Modifications Design Engineering	300,000	-	300,000	42,000	326,900	303 Reserve
303 (D) Lakeshore Drive-Pump Station	-	-	-	-	45,000	303 Reserve
303 (D) Lakeshore Drive-Generator	75,000	165,547	240,547	240,547	-	303 Reserve
303 (D) Lift Station-Factory 243	-	-	-	-	-	303 Reserve
303 (B) Collection-Factory 243	-	-	-	-	-	303 Reserve
303 (F) ROLL OFF Truck Modification	-	-	-	-	80,000	303 Reserve
303 (F) FORD F-150 Pick-Up	-	49,344	49,344	49,344	-	303 Reserve
<b>Total WRRF Capital</b>	<b>\$ 1,495,000</b>	<b>\$ 1,147,365</b>	<b>\$ 2,642,365</b>	<b>\$ 1,533,830</b>	<b>\$ 1,289,900</b>	
<b>Total Sewer Fund Capital</b>	<b>\$ 1,892,834</b>	<b>\$ 1,700,157</b>	<b>\$ 3,647,991</b>	<b>\$ 2,466,521</b>	<b>\$ 2,502,400</b>	

<b>Funding Sources:</b>						
303 Reserve	1,495,000	1,047,365.12	2,542,365	1,433,830	1,289,900	
302 Reserve	167,500	543,279.81	765,780	692,844	212,500	
GRANT	-	100,000.00	100,000	100,000	-	
ARPA	230,334	9,512.09	239,846	239,846	-	
BOND	-	-	-	-	1,000,000	
<b>Total Funding-Total Capital Expenditures</b>	<b>\$ 1,892,834</b>	<b>\$ 1,700,157</b>	<b>\$ 3,647,991</b>	<b>\$ 2,466,521</b>	<b>\$ 2,502,400</b>	

WRRF ATAD Project (351)	2023				2024
	Budget	Amendments	Final Budget	Projection	Capital Plan
INTEREST & EARNINGS	-	-	-	(300,000)	-
BOND PROCEEDS	-	-	(24,000,000)	(24,000,000)	-
BONDING COSTS	-	-	75,750	75,750	-
ATAD PROJECT	-	-	24,465,578	24,465,578	-
CONTINGENCY	-	-	84,045	84,045	-
<b>Project Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 625,373</b>	<b>\$ 325,373</b>	<b>\$ -</b>

# APPENDIX

## City of Canandaigua -DEBT

<b>Debt Payments</b>							
<b>GENERAL FUND</b>		<b>Original Amount</b>	<b>Final Maturity</b>	<b>Interest Rate</b>	<b>Principal Budget 2024</b>	<b>Interest Budget 2024</b>	<b>Principal Amount Outstanding 12/31/2024</b>
<i>Debt Expenditures: Principal and Interest</i>							
	2015 Multiple Street Project	1,613,000	2025	2.00%-2.25%	175,000	7,438	175,000
	2015 Refunding Bond	1,988,950	2027	3.01%	100,000	12,300	245,000
	2018 Hurley Building and City Hall	5,500,000	2033	3.00%-3.50%	370,000	119,000	3,440,000
	2018 Energy Performance Bond	1,820,000	2033	3.00%-3.50%	130,000	37,969	1,090,000
	2019 Multiple Street Project	1,430,000	2034	1.75%-2.00%	90,000	21,500	985,000
	2020 Refunding-2012 City Hall Imp	260,000	2026	2.00%-4:00%	20,000	1,200	40,000
	2023 Fire Truck-Ladder	1,500,000	2028	4.00%	275,000	54,500	1,225,000
	Total Principal and Interest payments				<b>1,160,000</b>	<b>253,907</b>	<b>7,200,000</b>
<b>ESTIMATED NEW DEBT-General Fund</b>							
	2024 Fire Truck-Pumper	1,000,000	2029	4.50%			
	2024 Multiple Street	3,000,000	2039	4.50%			
	2024 Lakeshore Drive Feeder Canal	662,000	2034	4.50%			
<b>WATER FUND</b>							
<i>Debt Expenditures: Principal and Interest</i>							
	2015 Multiple Street Project	666,500	2025	2.00%-2.25%	75,000	3,188	75,000
	2015 Refunding Bond-Multiple Streets	252,950	2027	3.01%	22,968	3,273	70,602
	2015 Refunding Bond-Water Tank	2,118,850	2046	3.01%	66,032	58,832	1,551,398
	2019 Multiple Street Project	715,000	2034	1.75%-2.00%	45,000	10,700	435,000
	2020 Refunding-Water Tank	1,160,000	2028	2.00%-4:00%	150,000	15,837	560,000
	2020 Refunding-Water Distribution	165,000	2031	2.00%-4:00%	15,000	3,075	110,000
	Total Principal and Interest payments				<b>374,000</b>	<b>94,905</b>	<b>2,802,000</b>
<b>ESTIMATED NEW DEBT-Water Fund</b>							
	2024 Plant Upgrades-Part 1 TTHM Removal	1,885,000	2044	4.50%			
	2025 Plant Upgrades-Part 2	12,665,889	2045	4.50%			
	2024 Multiple Streets	1,000,000	2040	4.50%			

## City of Canandaigua -DEBT

		Debt Payments				Principal Budget 2024	Interest Budget 2024	Principal Amount Outstanding 12/31/2024
GENERAL FUND		Original Amount	Final Maturity	Interest Rate				
<b>SEWER FUND</b>								
<i>Debt Expenditures: Principal and Interest</i>								
2015 Refunding Bond-Multiple Streets	Collections	620,500	2027	3.01%	26,000	3,770	78,000	
2019 Multiple Street Project	Collections	715,000	2034	1.75%-2.00%	45,000	11,100	510,000	
2020 Refunding Bond-2012 Multiple Street	Collections	182,500	2031	2.00%-4:00%	15,000	3,338	120,000	
2020 Refunding Bond-2012 RBC Shaft Replacement	WRRF	3,572,000	2031	2.00%-4:00%	320,000	65,475	2,360,000	
2022 ATAD Project Phase 1	WRRF	5,000,000	2042	3.73%	185,000	180,650	4,815,000	
2023 ATAD Project Phase 2	WRRF	24,000,000	2042	4.00%	-	960,000	24,000,000	
					<b>591,000</b>	<b>1,224,333</b>	<b>31,883,000</b>	
<b>ESTIMATED NEW DEBT-Sewer Fund</b>								
2025 Plant Upgrades-Part 2	WRRF	7,968,000	2045	4.50%				
2024 Multiple Streets	Collections	1,000,000	2040	4.50%				
<b>Total Current Outstanding Debt</b>							<b>\$ 41,885,000</b>	
2024 Estimated New Debt							8,547,000	
2025 Estimated New Debt							20,633,889	
<b>Total Estimated Debt</b>							<b>\$ 71,065,889</b>	
Future Debt Payments - Principal and Interest		General Fund	Water Fund	Sewer fund	Total			
2025		2,075,696	748,372	2,884,562	5,708,630			
2026		1,883,780	1,854,693	3,691,220	7,429,693			
2027		1,780,961	1,805,357	3,658,726	7,245,044			
2028		1,723,022	1,739,139	3,608,263	7,070,424			
2029		1,221,442	1,568,372	3,582,171	6,371,985			
2030-2034		4,370,829	7,221,653	16,353,296	27,945,778			
2035-2039		1,135,000	5,979,586	14,947,696	22,062,282			
2040-2044			4,693,556	7,441,204	12,134,760			
2045-2049			809,670		809,670			
Total		\$ 14,190,730	\$ 26,420,398	\$ 56,167,138	\$ 96,778,266			

## City of Canandaigua

### PERSONNEL 2024 Compensation Plan

#### Non-Union Salary

Title	2024 Salary	2023 Salary
City Manager	140,197	131,025
Chief of Police	118,625	115,170
Director of Public Works	118,411	114,962
Fire Chief	110,000	101,000
Treasurer/Finance Director	109,749	102,092
Chief Water Treatment Plant Operator	93,300	90,583
Chief Waste Water Treatment Plant Operator	92,850	90,146
Director of Development & Planning	92,540	89,845
Deputy Director of Public Works	90,177	87,550
Assistant City Manager	85,000	75,000
Working Supervisor (Streets)	83,606	81,170
Water Supervisor	83,478	81,047
Deputy Chief Waste Water Treatment Plant Operator	81,368	73,244
Deputy Chief Water Treatment Plant Operator	81,309	73,258
Parks Maintenance Supervisor	81,137	78,774
Parts and Service Manager	79,432	77,118
Sr. Engineering Aide	68,959	
City Clerk	65,000	60,012
Human Resources/Payroll/Benefits	65,000	60,012
Recreation Supervisor	54,590	53,000

#### Elected

Title	2024 Salary	2023 Salary
Mayor	8,675	8,421.90
City Councilmember	5,768	5,599.70

#### Non-Union Hourly

Title	2024 Hourly	2023 Hourly
Code Enforcement Officer	Up To: - 41.61	Up To: - 40.40
Principal Account Clerk	Up To: - 28.09	Up To: - 27.27

## PERSONNEL 2024 Compensation Plan

### Non-Union Salary

Title	2024 Salary		2023 Salary	
Senior Clerk	Up To:	28.50	Up To:	25.50
Account Clerk/Deputy Registrar	Up To:	28.09	Up To:	25.50
Tax Clerk	Up To:	25.50	Up To:	28.33
Account Clerk	Up To:	23.88	Up To:	23.18
Typist	Up To:	27.32	Up To:	26.52
Office Specialist II	Up To:	24.40	Up To:	23.69

### Union Contract - Public Works/Parks & Recreation

CBA 2022-2026

Title				
Wastewater Treatment Plant Maintenance Mech.	29.51	-	33.26	28.65
Building Maintenance Mechanic	25.74	-	30.16	24.99
Building Maintenance Helper	19.56	-	25.53	18.99
Laborer	20.56	-	25.53	18.99
Equipment Maintenance Mechanic	28.52	-	32.27	27.69
Water Treatment Plant Operator	28.52	-	32.27	27.69
Wastewater Treatment Plant Operator	28.52	-	32.27	27.69

### Union Contract - Public Works/Parks & Recreation

CBA 2022-2026

Title				
Park Equipment Mechanic/Operator	28.00	-	31.78	27.18
Motor Equipment Operator	27.45	-	31.27	26.65
Public Utility Maintenance Assistant (PUMA)	27.45	-	31.27	26.65
Light Motor Equipment Operator	24.15	-	28.43	23.45
Parks Maintenance Assistant	22.77	-	26.88	22.11
Groundskeeper	24.15	-	28.43	23.45

### Union Contract - Gold Badge Club

CBA 2022-2025

Title				
Lieutenant	97,528	-	107,213	94,687
Sergeant	88,384	-	93,960	85,810

## PERSONNEL 2024 Compensation Plan

### Non-Union Salary

Title	2024 Salary		2023 Salary	
<b>Union Contract - PBA</b>				
CBA 2022-2024				
<b>Title</b>				
Police Officer	60,951	-	78,896	76,598.00
Part-Time Police Officer (Per Hour)			30.50	30.05
<b>Union Contract - Fire</b>				
CBA 2023-2025				
<b>Title</b>				
Firefighter	56,515	-	76,343	72,666
Captain			82,450	78,479
<b>Part Time and Seasonal (Hourly Rates)</b>				
<b>Title</b>			<b>Hourly Rate Range</b>	
School Resource Officer (See Note on PBA CBA above)				
Office Specialist II			24.40	23.69
Aquatics Supervisor			23.00	22.25
Parks Maintenance Assistant	18.25	-	19.25	17.25
Sr. Recreation Leader			19.00	17.75
Recreation Leader			17.25	16.25
Crossing Guard			15.91	15.45
Senior Lifeguard			19.00	18.25
Laborer	18.25	-	19.25	16.50
Lifeguards	17.25	-	18.00	17.25