



2025

ADOPTED BUDGET

**CITY OF CANANDAIGUA
NEW YORK
2025**

CITY COUNCIL

Bob Palumbo, Mayor

Michael Mills, Ward 1	Sim Covington, At Large
Guy Turchetti, Ward 2	Thomas Lyon, At Large
Donna Cator, Ward 3	Doug Merrill, At Large
Erich Dittmar, Ward 4	Dan Unrath, At Large

MANAGEMENT TEAM

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

Table of Contents

City Manager's Budget Message	i
<hr/>	
Total Budget	1
<hr/>	
Summary of Funds	2
Total Budget ALL FUNDS	3
Fact Sheet	4
Property Tax Information	5
Staffing	8
Fee Schedule Changes	12
General Fund	14
<hr/>	
General Fund Reserves	32
<hr/>	
Special Revenue Funds	34
<hr/>	
General Fund Capital and Debt	37
<hr/>	
Enterprise Fund Summary	43
<hr/>	
Water Fund	44
<hr/>	
Sewer Fund	54
<hr/>	
Additional Schedules	
<hr/>	
Debt	67
Compensation Schedule	69

2025 City Manager Budget Message

Acknowledgement

When beginning the budget process each year, I ask the Department Heads and the City's Management Team to use the Rolling Stone's approach meaning that "You can't always get what you want, but if you try sometimes, well, you might find, you get what you need." Each Department Head spends a considerable amount of time reviewing each line item in their departments to request funding in the 2025 budget. The goal is to continue to meet the needs of our residents and to ensure quality of life for our community while striving towards continuous improvement. Although the ultimate decisions on what is included or not in the budget is my responsibility, I could not complete the task without their input and recommendations. The City's Management Team work is vital toward the development this budget. I want to specifically thank Nancy Abdallah for her help with this budget.

Introduction

When we work on the annual budget, it is very easy to lose sight of the impact that our City government has on the lives of the residents of the community and reduce all of the services the City provides to numbers and percentages. As City Officials, we not only need to be fiscally responsible, but we must also think beyond the numbers to consider the value and quality of the services we deliver and how that resonates with the public we serve.

Our residents, according to the 2022 National Community Survey, have told us that the services we provide are of the highest quality and our community is a great place to live.

- 95% would recommend living in the City of Canandaigua (Higher than comparable benchmark)
- 93% rated the City of Canandaigua as an excellent/good place to live
- 91% rated quality of life as excellent/good
- 87% rated the reputation of the City as excellent/good (Higher than comparable benchmark)
- 85% rated City employee customer service as excellent/good

We should be proud that we are able to provide first-rate services and high quality of life at a reasonable cost to our residents. In 2024, the average single-family home in the City of Canandaigua had an assessed value of \$187,700 and paid \$5,448 in property taxes. Most do not fully understand that the City only accounts for 27% or \$1,453. The average resident also paid \$484 for water and sewer. Too often we will hear that taxes and fees are "too high" but the value of services provided for \$1,431 and \$484 annually is not brought into context. When talking with residents, I like to take a moment to explain how much the City does and how it impacts their daily lives so they see the tremendous value in the City services received. For a quick summary that is not all inclusive:

- We provide high quality drinking water consistently rated amongst the best tasting in New York State produced by the City's Water Treatment Plant and delivered to residents and businesses via the City water distribution system.
 - 89% of residents rated our drinking water as excellent/good.
- We collect all that is flushed down toilets and drains into the City sanitary sewers and pump stations that convey wastewater for treatment at the City's Water Resource Recovery Facility.

- 91% of resident rated our sewer services as excellent/good.
- We maintain over 40 (city owned) miles of walkable streets and sidewalks lined by street trees, well-lit by street lights, cleaned by a street sweeper and drained by stormwater sewers for the safe and comfort transport of pedestrians, cyclists and motorists.
 - 79% of residents rated our ease of walking as excellent/good.
 - 78% of residents rated our street lighting as excellent/good.
 - 73% of residents rated our street cleaning as excellent/good.
 - 85% of residents rated our stormwater management as excellent/good.
- Our accredited Police Department prevents, detects and investigates crimes, responds to emergency calls, accidents and incidents, and engages the community to maintain a safe community.
 - 84% of residents rated our police services as excellent/good.
- Our highly trained professional Fire Department responds to extinguish a fire, rescue individuals from dangerous situations, contain, handle and mitigate potential harm from hazardous materials, provide emergency medical care, and educate the community about fire safety measures and emergency preparedness.
 - 90% of residents rated our fire services as excellent/good.
- We ensure the adherence to building, health, fire and safety codes and standards to enhance public safety.
- We, dependably and efficiently collect, dispose and properly handle garbage, recycling and yard waste generated by residents on a weekly.
 - 91% of residents rated our garbage collection as excellent/good.
 - 80% of residents rated our recycling and yard waste as excellent/good.
- We preserve and maintain 14 parks with amenities that include a dog park, skate park, swimming beach (largest on Canandaigua Lake), playgrounds, ballfields for soccer, lacrosse, baseball, softball and football, basketball, tennis, pickleball and volleyball courts, small craft launches and public docks, natural/wildlife areas, pathways, water fountains, benches, grills and pavilions.
 - 78% of residents rated our parks and recreation opportunities as excellent/good.
 - 81% of residents rated our city parks as excellent/good.
- We clear our roads and pathways of snow and ice, ensuring the safety of residents and commuters by reducing the risk of accidents and injuries due to slippery and obstructed surfaces, allowing for emergency services to reach those in need quickly, and reducing snow-related disruptions to daily life.
 - 74% of residents rated our snow removal as excellent/good.

Although we have been able to provide these first-rate services and high quality of life at a reasonable cost to our residents, it is a continual challenge. When asked about the biggest challenge we face, I provide the same answer that one would find in all of my prior budget messages; finding the balance. This does not mean finding a balanced budget; it is finding the balance between improving/maintaining our high quality of life, while exercising prudence and fiscal responsibility to ensure property taxes remain affordable for our current and future residents. Its balancing limited resources to meet service demands of our residents. It's attempting to make strategic investments in our physical and human capital while also striving to become more effective and efficient while protecting our environment and maintaining infrastructure.

Investing in our infrastructure is unavoidable long-term and short-term budget "fixes" prevent a sustainable structurally sound budget. For several years, I have cautioned about reducing capital reserve contributions and avoiding budget gimmicks that provide short-term budget "fixes". "Quick solutions may provide short-term relief, but to ensure a secure future, cities and towns must budget with foresight and care during the 'good times' in

order to be prepared for the challenge of uncertainty.”¹ Nevertheless, and though well intentioned, we made cuts to capital investments over the years to reduce tax levies and rates, and these decisions are coming back to haunt us. Inflation since the pandemic has been historically high and unfortunately, much higher for many of the materials, supplies and equipment that the City needs to purchase to continue to operate in an efficient and effective manner. This budget maintains levels of capital investment with strategic use of fund balance to ease in the tax burden. This will need to continue to be done over the next several years as we also increase the amount of investment given the significantly higher costs.

Important Features of the Budget

Recreation and Kershaw

Recreation – Day Camp and Kiddie Camp

For many years, the City has operated a Summer Day Camp Program serving youth (1st to 8th Grade) from the City and Town of Canandaigua. This was a shared service between the Town and City, until last year when the Town contracted with the YMCA to operate a day camp. Operating the Summer Day Camp Program is extremely labor intensive and operated at a net loss. With the recent departure of our Recreation Supervisor, this budget proposes contracting our with a local non-profit to provide a summer day camp program for City residents, eliminates the Recreation Supervisor position and eliminates the Kiddie Camp (ages 3-6) program. All other recreation programs will be maintained.

Kershaw Swim Beach

The revenue once achieved to support the costs of maintaining the largest beach on Canandaigua Lake and safeguarding swimmers with lifeguards has never recovered post pandemic. The total revenue is barely exceeding the costs of employing gate attendants and the fact that we charge at all has been one of the largest complaints we receive. We have also been experienced a large increase in illegal and unsafe swimming along Kershaw and Lakefront Parks which has caused dangerous situations and conflicts with other recreational activities on the lake. This budget eliminates the gate attendant positions and the fee to swim at Kershaw Beach in hopes to lessen the illegal swimming. The cost is approximately \$10,000 (revenue over the cost of gate attendants in 2024).

Public Safety

Police Department

Last year, in anticipation of a large number of retirements in 2025, we planned to pre-hire three (3) Police Officers (ultimately only pre-hiring two). This was done knowing that recruiting new police officers is extremely difficult and due to the amount of training involved, new hires do not patrol our streets for nearly a year. We are still planning on four (4) retirements this year (two already pre-hired and trained) and will need to hire two (2) more officers to start the Police Academy in February. As a result, there will be an overlap of retiring officers and their replacements that are in the academy. This overlap is planned to be funded by a one-time use of Fund Balance (\$75,000).

The Police Chief requested two (2) new police officer positions and proposed a re-organization of the department’s administration. In attempt towards the goal of finding a balance and in consideration of the larger than normal tax levy increase, the two (2) new police officer positions are not funded in this budget.

¹ “When Good Budgets Go Bad: Dollars and Sense Revisited” by John Nicoll

<https://static1.squarespace.com/static/59bba641cd39c38913f702a0/t/5c8948c024a69480fdf0f6ca/1552500928858/When+Good+Budgets+Go+Bad.pdf>

The re-organization of the department's administration involves transferring all responsibilities of the Staff Services Sergeant and CID Sergeant positions to a CID/Admin Lieutenant. All Sergeants would be assigned to road patrol, improving supervision and reducing overtime staffing when necessary. The CID Sergeant position would be eliminated. The new CID/Admin Lieutenant would be responsible for accreditation, property room management, FOILs, grants, fleet and equipment management, training and certifications. The current Lieutenant will remain responsible as the road patrol operations commander, scheduling, body-worn camera program, report review and road supervisor road coverage when needed. With the reduction of overtime related to this change, the 2025 budget impact is negligible (an additional \$3,700).

Fire Department

In 2018, we began a strategic approach to address concerns raised regarding the Fire Department. This approach included a joint study with the Town of Canandaigua of local fire service by the Center for Public Safety Management (CPSM). The CPSM study included 26 recommendations, including a recommendation to add staffing to eventually achieve a staffing level to have four (4) on-duty firefighters. Since then, not only have we invested a great deal into our facility, equipment and apparatus, we doubled the staffing level of the Fire Department from nine (9) to eighteen (18) firefighters. This could not have been accomplished if it were not for our partnership with the Town of Canandaigua and the leadership of Fire Chief Frank Magnera.

For the 2025 Budget, the Chief requested three (3) new positions, two (2) firefighters and an Assistant Fire Chief/Fire Marshal. In finding balance and in consideration of the larger than normal tax levy increase while also with the understanding that we will need to renew our partnership with the Town and potentially add other area local governments for a broader partnership, this recommended budget only funds the Assistant Fire Chief position. The idea of an Assistant Fire Chief is not new, as it was part of the 2018 Adopted Budget. Ultimately, we used our resources differently, as noted above. As the Chief noted in his request "with the Fire Chief as the sole full-time position overseeing the operations, the department does not have enough capacity to pursue any special administrative projects, there are no career advancement opportunities with broad administrative and operational responsibilities, and there is no succession or continuity of operations plan for the Fire Chief." The Assistant Chief/Fire Marshal would oversee the Fire Inspection Program, assist with fire ground operations and supervision of firefighters, review internal department processes for improvement and standardization, recruitment and marketing activities, programming community events and fire prevention activities, assist with equipment and gear procurement, maintenance and replacement, and assist with the pursuit of grant opportunities. The Assistant Fire Chief/Fire Marshal's 2025 Budget impact is approximately \$159,000 which accounts for salary and benefits.

Revenues and Expenditures

Revenues

In summary, non-property tax revenues only grew by \$86,354. This small increase is the major driver in this budget and why advocacy for the State to increase state aid provided to all New York's cities, towns and villages. This State aid program, Aid and Incentive for Municipalities (AIM), has been largely ignored for nearly two decades. Fortunately, the State provided funding for a Temporary Municipal Assistance Program in last years' State budget, but because it is temporary, it is only a one-time revenue for us in 2024.

Occupancy Tax

With the opening of The Lake House and Hotel Canandaigua along with short-term rentals and bed and breakfast establishments, occupancy tax revenue has increased significantly. As a result, the occupancy tax which was

\$50,898.90 in 2017 has increased to the 2025 Recommended Budget amount of \$480,000 (\$450,000 in the 2024 Adopted Budget). This non-property tax revenue growth takes pressure of the real property tax levy.

Fire Protection Services Revenue

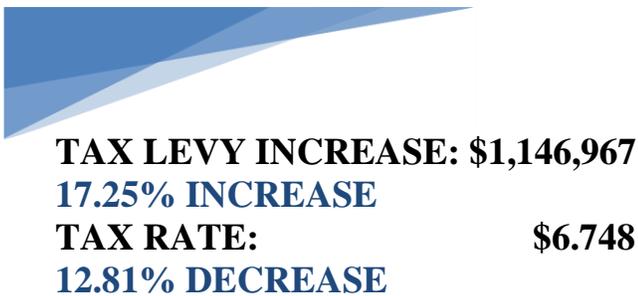
The City Fire Department provides all-hazards emergency response services to the north and east portions of the Town of Canandaigua. This service is covered by an inter-municipal agreement that began in 2023. The third and final year of the three (3) year agreement entails the Town contributing \$1,100,000 for 2025 from \$975,000 in 2024.

Interfund Revenue

The Water Fund and Sewer Fund reimburse the General Fund for General Government for overhead. Overhead is the time and effort that General Government spends to support the Water and Sewer Funds. The overhead percentages are 15% for the Water Fund and 13% for the Sewer Fund. This is an expenditure in the Water and Sewer Funds and a revenue in the General Fund of \$797,630.

Sales Tax

Sales tax revenue accounts for approximately one third of the City’s total revenue annually. The current projected revenue for the end of 2024 is \$5,837,264 which would be \$209,186 less than our 2024 Budgeted amount of \$6,046,450. The 2025 Recommended Budget accounts for the flattening of sales tax revenue and little to no growth by adjusting the revenue from the 2024 Budget to \$5,954,009 which is a modest 2% increase from the 2024 projected total.



Property Tax Levy

The New York State Tax Cap for the City when the complex State formula is applied is 6.24% for the General Fund, BID and Parking Assessment which would allow for a total levy increase of \$418,258. The proposed General Fund levy will grow from \$6,649,084 to \$7,796,051 (17.25% or \$1,146,967). The proposed levy results in a property tax rate of \$6.748 per \$1,000 of assessed value which is a

12.81% decrease from the 2024 tax rate of \$7.740. The average single-family homes value increased 46.94% from \$187,700 to \$275,800. The average single-family home would see an increase in their City tax by \$408.42 from \$1,452.74 to \$1,861.17. There is proposed decrease to the Special Assessment for the BID from \$45,000 to \$40,000 in accordance with NYS General Municipal Law Article 19-A. This levy may be adjusted slightly depending on the final tax levy. There is another Special Assessment for Parking which remains at \$10,000 for the 2025 Budget.

Fund Balance

Using Fund Balance to lower the tax levy can be tempting, but it carries many risks that impact a municipality’s long-term financial health. When fund balance is used to lower the tax levy, it effectively creates a one-time revenue source that may not be available in future years. If a municipality becomes reliant on fund balance to balance the budget, it risks creating a structural deficit, i.e. recurring expenses exceed recurring revenues. Once a fund balance is depleted, a municipality will likely need to raise taxes and/or cut services. Further, a healthy fund balance provides financial flexibility to respond to emergencies and/or economic downturns. Credit rating

agencies also view a strong fund balance as a sign of financial stability and leads to better/higher credit rating and thus lowering the cost to borrow funds for critical infrastructure/capital projects. As such, it is important to have a Fund Balance Policy in order to ensure long-term financial stability.

The City's Fund Balance Policy requires that our fund balance be a minimum of two (2) months of expenditures (16.67%) with a target of three (3) months (25%) of the ensuing year's budgeted expenditures. The recommended budget's total expenditures of \$21,483,771 make this range from \$3,580,628 (2 months) to \$5,370,943 (3 month).

This budget includes a fund balance appropriation of \$1,081,585. This is a large amount (5.03% of expenditures), but there are two one-time appropriations included:

- \$400,000 for capital and debt,
- \$75,000 to account for the overlap from police pre-hires and those retiring.

When the one-time fund balance appropriations are taken into account, the amount appropriated for the subsequent year is \$606,585 (2.82% of expenditures). If our projections for 2024 hold true, our total Unassigned Fund Balance for 2025 will be \$5,643,937 or 26.3%. This amount is just over the three-month target (25%) outlined in our fund balance policy.

Expenditures

In summary, this budget recommends general fund expenditures totaling \$21,483,771 which is an increase of \$726,426 or 3.50% from the 2024 Adopted Budget of \$20,757,345. The major drivers of the increase include retirement and health insurance increases and contractual increases in salary/wages. The Recommended Budget has a slight reduction in the contribution to the Capital Reserve for capital and debt at \$2,800,000 (\$50,000 less than 2024) which is partially funded by a \$400,000 appropriation of fund balance to off-set the impact on the tax levy.

Capital Projects

In prior years, we made cuts to our fiscally prudent plan of transferring funding from the General Fund to the Capital Reserve to reduce the tax levy. The Capital Reserve was set up to plan for current and future capital expenditures. These cuts in recent years have been coming back to haunt us and continue to do so. The cuts have been exacerbated by changes to the market place that have significantly increased the amount of time it takes to receive equipment, necessary building improvements/repairs, and significant inflationary pressures.

This Recommended Budget includes a \$2,800,000 transfer to the Capital Reserve for capital and debt, but this amount is not sufficient for our long-term capital needs. Several worthy capital projects were cut from this budget in order to account for limited resources. We will need to prepare to not only maintain but increase this amount in 2026.

The below listed projects are not inclusive of all Capital projects for 2025, but highlight projects of significance.

Committing to Replacing T282 (Quint)

The Capital Plan includes the replacement of Ladder Truck 282. As a 2013 truck, it will soon be reaching the recommended 15 years of front-line service. The build time for a new fire truck is three (3) to four (4) years which would mean its arrival in 2027 or 2028. The plan is to finance this truck and debt service will start the year following its arrival. Ordering the truck now commits the City to this plan and future debt service.

Flood Mitigation

The 2024 Capital Budget included \$150,000 for flood mitigation projects with \$91,809 encumbered for the completion of an evaluation of the Sucker Brook Sub-Watershed including critical bridge structures and channel reaches. This recent study will assist in the continued flood mitigation that we have been completing in partnership with the Town of Canandaigua and the Watershed Council for many years. The remaining \$58,192 will be carried over into the 2025 Capital Budget as a placeholder.

Woodlawn Cemetery Drainage Repair/Upgrade

A tributary stream to Sucker Brook flows through and enters Sucker Brook in the cemetery. Drainage from Highland Terrance and beyond also flows down into storm pipes that are owned by the City. During the July 9th 2023 Storm Event, these pipes were damaged and the flow (as was the case in other areas) was beyond the design capacity. As this portion of the stormwater system is owned by the City, with a permanent easement on private property, we have been working with FEMA to obtain funding to replace the damaged stormwater infrastructure and increase its capacity. The Capital Budget contains a carryover of the \$200,000 budgeted in the 2024 Capital Budget (\$150,000 from FEMA and \$50,000 City) to complete this work.

City Pier Boat House Piers

The boat houses are located on three piers owned by the City that are in need of replacement. Previously these piers have been replaced with pressure treated wood and periodically resealed. For a longer lasting impact and a more environmentally friendly and maintenance friendly improvement, we established a plan to replace one pier each year with composite material. This is the third and final year of this plan and there is \$40,000 budgeted in the 2025 Capital Budget.

Electric Police Vehicles

The City's 5-Star Clean Energy Communities status has led to several grants with the latest being for \$250,000. The grant would fund the purchase of a DC Fast Charger (\$100,000), two electric marked police vehicles (\$85,000 each) and one un-marked police vehicle (\$67,500). Although no match is required, the Capital Reserve would fund \$87,500. These vehicles would replace existing vehicles in our fleet.

Jefferson Park Building

Park building replacements/rehabilitations were cut from the Capital Plan when it was discussed earlier this year, but we always hoped that we would be able to find other methods to address our facilities as outlined in our 2022 Facility Conditions Assessment. City Staff has been working with the ESL Charitable Foundation for a \$100,000 grant to renovate/rehabilitate the Jefferson Park Building. The grant would fund the necessary materials and City Staff would utilize existing labor to complete the rehabilitation. Upgrades to the facility would include insulation, flooring, drywall and an HVAC system to heat and cool the building. This would encourage more use of the park for winter activities and recreation and make the building much more inviting. The addition of a kitchenette would expand the type of users who want to rent the facility for parties, meetings, club activities and beyond.

Old Transfer Station Culvert Replacement and Entry Improvements

The culvert under the access driveway to enter the old transfer station is failing and in need of replacement. With its replacement, we also have the opportunity to improve the security at the entrance gate to prevent illegal dumping while also providing access to residents to dump yard waste. In 2024, a new fence and gate system was installed. The 2025 Capital Budget includes funding to replace the failing culvert and remove an unnecessary second culvert.

Enterprise Funds – Water and Sewer

The Water Fund and Sewer Funds are independent of the General Fund and are Enterprise Funds. Each operates as a business and must generate sufficient revenues to pay its own expenses. The primary revenue sources for both funds are the rate/rents charged for usage, based on metered water consumption. A major driving force for increases in both funds is related to necessary capital. Like the General Fund, we have not invested as much as we should have been investing towards aging infrastructure and as a result there are necessary rate/rent increases.

Water Fund

Providing clean and reliable water to our residents, businesses and the surrounding Towns is one of the most, if not the most, important service we provide. The Water Fund operating expenditures increased by \$815,184 or 16.85%. This increase is largely driven by capital investment with accounts for \$650,000 or 80% of the increase in expenditures. Last year, we commissioned GHD Consulting Services Inc. to take a comprehensive look at our Water Treatment Plant and evaluate and establish a new Capital Plan. As part of this plan the transfer to the Capital Reserve will increase from \$1,350,000 to \$2,000,000 (\$1,500,000 for the Water Treatment Plant and \$500,000 for Water Distribution)

The water rate (\$4.73 per 1,000 gallons and minimum bill of \$53.00) increased by 15.14% in the 2024 Budget. The 2025 Recommended Budget calls for a 20.75% increase in the rate to \$5.7140 per 1,000 gallons with a minimum bill of \$64.00.

The 2024 Budget included funding to design capital improvements to resolve water quality concerns as well as prepare for anticipated water demand. We were fortunate to be awarded federal funding (\$1,750,000) thanks to Senator Schumer and Congresswoman Tenney toward the installation of a Total Trihalomethane (TTHM) removal system in our existing 4.5-million-gallon tanks. This system was originally scheduled to be installed in 2024, but the federal grant had additional requirements that needed to be fulfilled. The 2025 Capital includes the completion of this project. The 2024 Capital Budget also included the design of a new water storage tank to replace the current 2-million-gallon steel tank with a 3-million-gallon concrete tank. The new tank is estimated to cost \$6,000,000 and is planned to be constructed in 2025 and financed via a bond. We have also been piloting and bench testing a dissolved air floatation (DAF) system to replace the settling tubes and sludge scrappers and the 2025 budget includes a full design of a DAF system. The DAF system would increase the Water Plant capacity to 9-million-gallons per day. These projects will allow us to remain dedicated to maintaining the highest standards of water quality while also ensuring that we can meet the water demand of the community.

Towns Wholesale Rate

The City supplies water to the Towns of Canandaigua, Farmington, and Hopewell, which in turn sell to the Town of Manchester, Village of Manchester, Town of Bristol, Wayne County Water Authority, and the Town of East Bloomfield. The wholesale rate under the inter-municipal agreement is \$2.933 per 1,000 gallons for 2025 (a 20.72% increase). It should be noted that this is a whole sale rate and is not the final rate that residents of these municipalities ultimately pay. An amount is added by each municipality to account for the costs in maintaining the water distribution systems in their municipalities.

Sewer Fund

A vital component of our municipal services includes the collection, treatment and disposal of wastewater generated within our community and surrounding towns. The Each year our primary objectives include ensuring the proper operation and maintenance of the sewer system, addressing infrastructure needs and rehabilitation projects to extend the system's useful life and complying with environmental regulations. Maintaining and

improving the sanitary sewer infrastructure is necessary to safeguard public health, protect the environment, and support the overall quality of life in our community. This budget proposal reflects our commitment to responsible financial management and the continued investment in our sewer system's efficiency and sustainability.

The primary revenue sources in the Sewer Fund are the usage rate/rent charged to City customers (which is based on their metered water use), revenue from the County sewer districts that send their wastewater to our plant and share proportionally in the operational costs through an intermunicipal agreement, and payments for the processing of liquid waste that is trucked to the plant from various sources by private haulers. The County also shares in the cost of capital improvements to the sewer treatment plant and the debt service payments for capital projects.

In 2021, we embarked on a transformational project at the plant. We began the design and engineering work to convert our plant from four (4) existing anaerobic digester into an aerobic digester system along with a side stream leachate pretreatment system which is an Autothermal Thermophilic Aerobic Digestion (ATAD). This project will have multiple benefits towards furthering the City's sustainability and environmental initiatives. A feasibility report was completed in 2020 which confirmed the multiple benefits of proceeding with such a project which include producing Class A Biosolids instead of the current Class B Biosolids, treating leachate in a more responsible and effective manner, removing the need to flare methane gas and a revenue stream that would pay for the project. This project is scheduled to be completed in October 2024, however, we still await New York State Department of Environmental Conservation (NYSDEC) approval of our Class A Biosolids permit. As such, a full year of savings from the disposal of Class A Biosolids is not fully recognized in our budget proposed 2025 budget.

There is a new position in this budget for the Water Resource Recovery Facility (WRRF), a Mechanic/Operator. The New York State Department of Environmental Conservation (DEC) requires that wastewater treatment facilities follow the 2008 Northeast Guide for Estimating Staffing at Publicly and Privately Owned Wastewater Treatment Plants (NE Staffing Guide). The guide uses a series of charts to help determine the number of individuals recommended to properly staff a facility. The guide also directs the user to calculate "productivity hours" to account for leave time (paid time off such as vacation, personal and sick time as well as required professional development training courses). Since our last in-house review of the NE Staffing Guide, we have added a specialized effluent disinfection system (as required by NYS) and are nearing the completion of a complete change in our solids handling process. Both of these facility upgrades have involved the addition of specialized equipment as well as much needed redundancy. With the facility upgrades, the NE Staffing Guide recommends that our facility be staffed by 12 individuals from the previous recommendation of eight (8). We are currently staffed with seven (7) individuals and the 2025 Budget would increase this to eight (8) with the addition of a Mechanic/Operator.

This budget proposal incorporates moderate rate adjustments to cover the cost of operations, maintenance, and capital improvements while keeping the financial burden on our residents as reasonable as possible. The 2025 Proposed Budget includes a 5.90% rate increase which increased the sewer rent from \$6.07 per 1,000 gallons to \$6.43 per 1,000 gallons. The majority of residents pay the minimum bill and the quarterly minimum bill will increase from \$68.00 to \$72.00.

Water & Sewer Combined

The minimum bill for both water and sewer will increase from a total of \$121.00 to \$136.00 or \$15.00 per quarter, approximately 12.4%. Even with the 20.75% rate increased proposed for our water rate and the proposed 5.90%

sewer rent increase, the annual minimum bill cost will only be \$256 per year (\$21.33/month) for water and \$288 per year (\$24.00/month) for sewer. The vast majority of residents utilize the minimum bill and will pay \$544 for the year for water and sanitary sewer services. Putting these numbers into perspective, according to the American Water Works Association, the average monthly cost for water and sanitary sewer services in the United States was \$95.02 (\$1,140.24 annually) in 2023.² Without accounting for any increases in that national average for 2024 or 2025, the City's minimum bill of \$544 is \$596.24 or 52.29% less than the national average.

Conclusion

Pursuant to our City Charter, I respectfully submit for your consideration and adoption the City Manager's Recommended Budget for 2025.

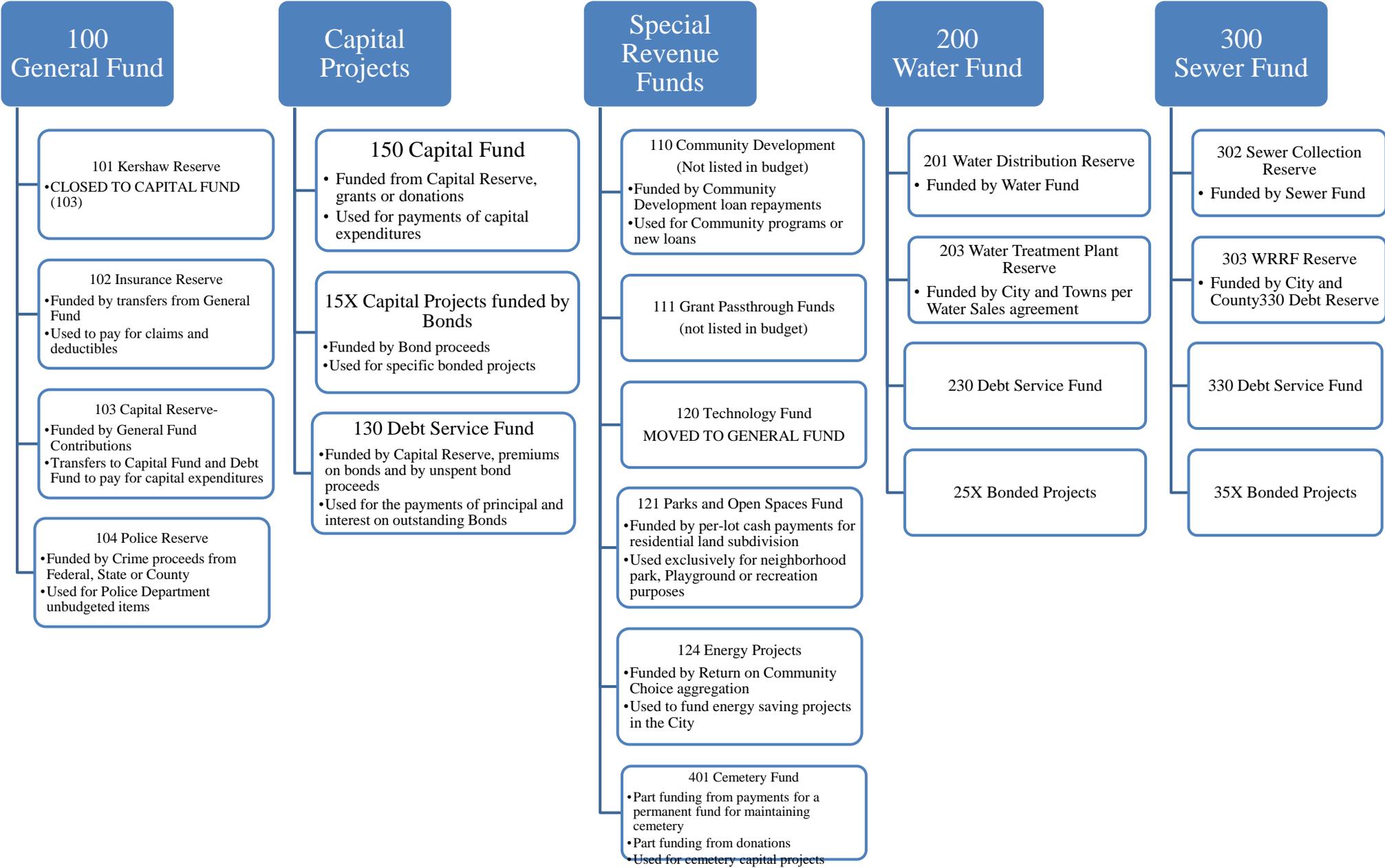


John D. Goodwin, ICMA-CM, NPERLA-CLRP
City Manager

² Teodoro, Manuel P., and Ryan Thiele. "Water and Sewer Price and Affordability Trends in the United States, 2017-2023." *Journal AWWA* 116, no. 7 (August 15, 2024): 14–24. <https://doi.org/https://awwa.onlinelibrary.wiley.com/doi/10.1002/awwa.2315>.

TOTAL BUDGET

City of Canandaigua
Summary of Funds



City of Canandaigua

2025 Total Budget All Funds-PROPOSED BUDGET

	<u>Revenue</u>	<u>Interfund Revenues</u>	<u>Total</u>	<u>Expenditures</u>	<u>Interfund Transfers</u>	<u>Total</u>	<u>(Appropriated) Surplus Fund Balance</u>	<u>Ending Fund Balance</u>	<u>% of Unassigned Fund Balance</u>
Governmental Funds:									
General Fund	\$ 19,726,190	\$ 290,000	\$ 20,016,190	\$ 18,535,479	\$ 2,964,069	\$ 21,499,548	\$ (1,483,358)	\$ 5,716,605	24.6%
Insurance Reserve	500	-	500	-	-	-	500	125,028	
Capital Reserve	170,000	2,800,000	2,970,000	-	2,715,545	2,715,545	254,456	1,115,267	
Police Reserve	150	-	150	-	-	-	150	111,377	
Special Revenue Funds			-				-		
Community Development Fund	17,259	-	17,259	25,000	-	25,000	(7,741)	144,302	
Parks and Open Spaces Fund	6,000	-	6,000	-	85,000	85,000	(79,000)	59,854	
Energy Projects Fund	200	-	200	-	-	-	200	9,020	
Cemetery Fund	10	-	10	-	-	-	10	29,089	
Capital and Debt			-				-		
Capital Fund	899,500	803,692	1,703,192	1,703,192	-	1,703,192	-	-	
Debt Service Fund	9,000	2,160,922	2,169,922	2,263,033	-	2,263,033	(93,111)	-	
Enterprise Funds:			-				-		
Water Fund	5,484,321	3,612,729	9,097,050	6,983,376	2,290,000	9,273,376	(176,326)	982,729	17.4%
WTP Reserve	1,770,000	1,500,000	3,270,000	-	3,077,723	3,077,723	192,277	587,930	
Water Distribution Reserve	21,000	511,000	532,000	-	535,006	535,006	(3,006)	420,884	
Water Fund Debt Service	-	-	-	-	11,000	11,000	(11,000)	-	
Sewer Fund	3,778,030	3,729,177	7,507,207	6,580,817	1,003,175	7,583,992	(76,785)	1,345,090	34.9%
Sewer Collection Reserve	2,500	568,500	571,000	-	470,364	470,364	100,636	246,710	
City County Reserve	2,586,825	685,175	3,272,000	-	3,265,813	3,265,813	6,187	2,689,061	
Sewer Fund Debt Service	-	-	-	-	243,500	243,500	(243,500)	-	
	<u>\$ 34,471,485</u>	<u>\$ 16,661,195</u>	<u>\$ 51,132,680</u>	<u>\$ 36,090,896</u>	<u>\$ 16,661,195</u>	<u>\$ 52,752,091</u>	<u>\$ (1,619,411)</u>	<u>\$ 13,582,946</u>	

2025 City of Canandaigua PROPOSED Budget

HIGHLIGHTS - MAJOR FUNDS

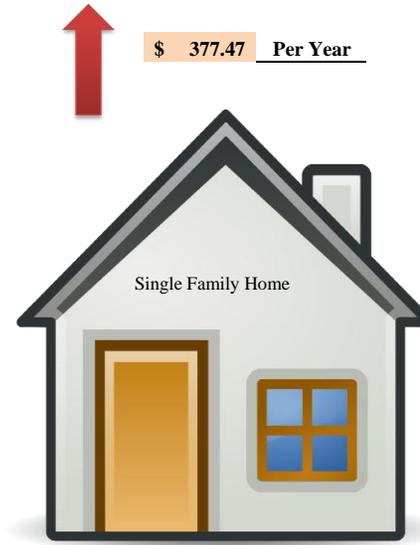
Net Change in Assessed Value	
Assessed Value 2024	854,846,571
Assessed Value 2025	1,154,949,950
35.11%	

Net Change in Assessed Value of Single Family Home	
Assessed Value 2024	187,700
Assessed Value 2025	275,800
46.94%	

Net Change in Tax Levy	
Tax Levy- 2024	6,649,084.00
Tax Levy -2025	7,415,178.00
Tax Cap 2025 Limit	6.32%
11.52%	

Net Change in Water Rates (per 1000 Gallons)	
Water Rate 2024	4.732
Water Rate 2025	5.714
Minimum Quarterly Bill -2024	53.00
Minimum Quarterly Bill -2025	64.00
20.75%	

Net Change in Sewer Rates (per 1000 Gallons)	
Sewer Rate 2024	6.070
Sewer Rate 2025	6.428
Minimum Quarterly Bill -2024	68.00
Minimum Quarterly Bill -2025	72.00
5.90%	



Net Change in Tax Rate	
Tax Rate 2024	7.740
Tax Rate 2025	6.418
Assessed Value	1,154,949,950
Exemption Removal	(2,162.40)
-17.07%	

	2024	2025	Net Change	% Change
Average Property Tax Bill	1,452.74	1,770.21	317.47	21.85%
Annual Minimum Water Bill	212.00	256.00	44.00	20.75%
Annual Minimum Sewer Bill	272.00	288.00	16.00	5.88%
Total	1,936.74	2,314.21	377.47	19.49%

TAX INFORMATION

REAL PROPERTY TAXES

City of Canandaigua Assessed Valuation: 2014- 2025

(Tax Base)		Assessed Value	Change	Tax Levy	Change	Exemption Removal	Strike Amount	Tax Rate	Change
Year									
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%	6,365,120	6.78%	(12,288)	6,352,832	7.667	3.44%
Actual	2024	854,846,571	3.17%	6,649,084	4.46%	(32,823)	6,616,261	7.740	0.95%
Budget	2025	1,154,949,950	35.11%	7,415,178	11.52%	(2,162)	7,413,016	6.418	-17.07%

Special Assessment

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Parking Lot	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000
BID-Special Assessment	37,896	42,500	45,000	40,000
	\$ 46,896	\$ 52,500	\$ 55,000	\$ 50,000

Pilot Payments

	2024		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
	Assessed Value	Taxable					
Finger Lakes Railway Association	1,000,000		\$ 2,021	\$ 1,957	\$ 2,050	\$ 2,091	\$ 2,091
LFN North Street LLC (Constellation)	-	EXPIRED	20,718	-	-	-	-
Ajay Glass	7,500,000	6,317,900	15,673	20,260	17,615	17,615	40,550
Ajay Glass Overpayment				(6,763)			
Pinnacle North	-	TERMINATED	32,254	-	-	-	-
Pinnacle North - Excess		TERMINATED	79,311	-	-	-	-
North Shore-50 Lakeshore Dr.	39,000,000	FIXED	24,109	23,258	21,600	21,600	22,085
North Shore-24 Lakeshore Dr.	2,200,000	FIXED	12,248	13,054	13,196	13,196	13,385
North Shore - 2022 Payment				15,386			
243 Gorham St. LLC	19,548,500	498,000	3,689	3,820	3,854	3,854	3,195
The Lake House	29,500,000	4,519,400	33,101	34,267	34,979	34,980	29,007
Hotel Canandaigua	33,400,000	4,298,955	30,745	31,828	33,272	33,273	27,592
	\$ 132,148,500	\$ 15,634,255	\$ 253,869	\$ 137,068	\$ 126,566	\$ 126,608	\$ 137,905

TAX INFORMATION

TAX CAP CALCULATION

	Total	General Revenues	BID Assessments	Parking Assessment
Total Real Property Tax Levy for Fiscal Year Ending 12/31/24	\$ 6,704,084	6,649,084	45,000	10,000
Tax base growth factor	1.0403			
	6,974,259			
Add: PILOTs receivable FYE 12/31/24	126,566			
	7,100,825			
Allowable growth factor	1.02			
	7,242,842			
Less: PILOTs receivable FYE 12/31/25	137,905			
	7,104,936			
2024 available carryover	-			
	7,104,936			
Add: ERS Exclusion	-			
Add: PFRS Exclusion	22,562			
	7,127,498			
Tax Levy Limit Available for 2025	6.32%			
	7,127,498			
Proposed Tax Levy in 2025 Budget	11.35%	7,465,178	7,415,178	40,000
		10,000		
Difference		337,680	766,094	(5,000)
% of Levy Change		5.04%	11.52%	-11.11%
		0.00%		

TAX INFORMATION

NYS-Real Property System
 County of Ontario
 City of Canandaigua

Assessor's Report - 2024 - Current Year File
 S495 Exemption Impact Report
 City Detail Report

RPS221/V04/L01

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Uniform Percentage 100	
				Total Assessed Value	Percent of Value Exempted
				Equalized Total Assessed Value	1,652,027,485
12100	NYS-GENERALLY	RPTL 404(1)	6	\$ 13,720,700	0.83
13100	CO-GENERALLY	RPTL 406(1)	7	19,683,300	1.19
13350	CITY-GENERALLY	RPTL 406(1)	37	53,946,200	3.27
13370	CITY-CEMETERY LAND	RPTL 446	2	385,000	0.02
13800	SCHOOL DISTRICT	RPTL 408	9	86,373,300	5.23
14100	USA-GENERALLY	RPTL 400(1)	1	1,200,000	0.07
14110	USA-SPECIFIED USES	STATE L 54	1	6,226,100	0.38
18020	MUNICIPAL INDUSTRIAL DEV. AGENCY	RPTL412-a	9	130,303,000	7.89
25110	NONPROF CORP-RELIG(CONST PRO)	RPTL 420-a	12	19,962,300	1.21
25120	NONPROF CORP-EDUCL(CONST PRO)	RPTL 420-a	5	25,541,848	1.55
25130	NONPROF CORP-CAHR(CONST PRO)	RPTL 420-a	8	15,161,060	0.92
25210	NONPROF CORP-HOSPITAL	RPTL 420-a	3	81,461,200	4.93
25230	NONPROF CORP-MORAL/MENTAL IM	RPTL 420-a	2	1,205,150	0.07
25300	NONPROF CORP-SPECIFIED USES	RPTL 420-b	5	5,000,500	0.30
26100	VETERANS ORGANIZATION	RPTL 452	2	799,500	0.05
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	3,595,700	0.22
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	8,285,800	0.50
28120	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	6,396,400	0.39
28220	URBAN REN OWNER-COMM DEV CORP	P H FIL 260	1	69,000	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	142	1,278,000	0.08
41131	ALT VET EX-WAR PERION-COMBAT	RPTL 458-a	112	1,675,250	0.10
41141	ALT VET EX-WAR PERION-DISABILITY	RPTL 458-a	76	1,918,970	0.12
41152	COLD WAR VETERANS (10%)	RPTL 458-b	29	116,000	0.01
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	4	66,175	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	725,000	0.04
41400	CLERGY	RPTL 460	8	12,000	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	20	1,814,310	0.11
41806	PERSONS AGE 65 OR OVER	RPTL 467	41	2,138,474	0.13
41930	DISABILITIES AND LIMITED INCOME	RPTL 459-c	3	289,450	0.02
41931	DISABILITIES AND LIMITED INCOME	RPTL 459-c	1	56,400	0.00
47611	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	13	1,269,211	0.08
Total System Exemptions:			564	\$ 490,675,298	29.70

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: \$ 132,148,500

Staffing

Summary of Staffing by Department

		2024 Budget	2025 Budget	Personnel Change	
<u>General Government-Admin</u>					
Legislative (1010)	Elected Officials	9.00	9.00	-	
Executive (1230)	City Manager	1.00	1.00	-	
	Assistant City Manager	1.00	1.00	-	
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	-	0.25	0.25	
	Account Clerk	1.00	1.00	-	
Assessor (1355)	Tax Clerk	1.00	1.00	-	
City Clerk (1420)	City Clerk	1.00	1.00	-	
Personnel (1430)	Payroll Clerk	1.00	1.00	-	
Total General Government		18.00	18.25	0.25	
<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	-	
Total Code Enf / Planning		4.00	4.00	-	
<u>Police Department</u>					
Police Protection (3120)	Police Chief	1.00	1.00	-	
	Lieutenant	1.00	2.00	1.00	
	Sergeants	6.00	5.00	(1.00)	
	Police Officers	16.00	16.00	-	
	Police Officers-Pre Hire	3.00	-	(3.00)	
	Police Officer (4) - Part Time FTE	1.50	2.00	0.50	
	Typist	2.00	2.00	-	
	Cleaner - Part Time FTE	-	-	-	
	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	-	
	Total Police Protection		33.70	31.20	(2.50)

Staffing

Summary of Staffing by Department

		2024	2025	Personnel
		Budget	Budget	Change
<u>Fire Department</u>				
Fire Rescue (3410)	Fire Chief	1.00	1.00	-
	Deputy 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	-
	Total Fire Protection	<u>19.58</u>	<u>20.58</u>	<u>1.00</u>
<u>Department of Public Works</u>				
Public Works Admin (1490)	Public Works Director	1.00	1.00	-
	Deputy Director of Public Works	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	-	-	-
	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

		2024	2025	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	-
Waste Collection (8160)	Park Maintenance Assistants	2.00	2.00	-
	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	-
Total Department of Public Works		36.31	36.31	-
<u>Recreation and Culture</u>				
Kershaw Park Beach (7180)	Recreation Supervisor (Full Time Split)	0.25	-	(0.25)
	Seasonal - FTE	3.11	2.28	(0.83)
All Youth Programs (7310)	Recreation Supervisor (Full Time Split)	0.50	-	(0.50)
	Seasonal - FTE	2.32	-	(2.32)
	Seasonal - FTE	0.33	-	(0.33)
Community Programs	Recreation Supervisor (Full Time Split)	0.25	-	(0.25)
	Total Recreation	6.76	2.28	(4.48)
Total General Fund		118.35	112.62	(5.73)

Staffing

Summary of Staffing by Department

		2024 Budget	2025 Budget	Personnel Change
Water Fund				
Water Treatment Plant (8320)	Chief WTP Operator	1.00	1.00	-
	Assistant WTP Supervisor	1.00	1.00	-
	WTP Operator	4.00	4.00	-
	Seasonal-FTE	0.10	-	(0.10)
Water Distribution (8340)	Supervisor	1.00	1.00	-
	PUMA/MEO	5.00	5.00	-
	Seasonal-FTE	0.15	0.15	-
	Total Water Fund	<u>12.25</u>	<u>12.15</u>	<u>(0.10)</u>
Sewer Fund				
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	6.00	1.00
	Seasonal FTE	0.28	-	(0.28)
	Total Sewer Fund	<u>9.28</u>	<u>10.00</u>	<u>0.72</u>
	Total City of Canandaigua	<u>139.88</u>	<u>134.77</u>	<u>(5.11)</u>
	Full time	114.00	112.00	(2.00)
	Part time to full time	1.00	1.00	-
	Part Time	13.28	14.03	0.75
	Seasonal	11.60	7.74	(3.86)
	Total City of Canandaigua	<u>139.88</u>	<u>134.77</u>	<u>(5.11)</u>

CITY OF CANANDAIGUA

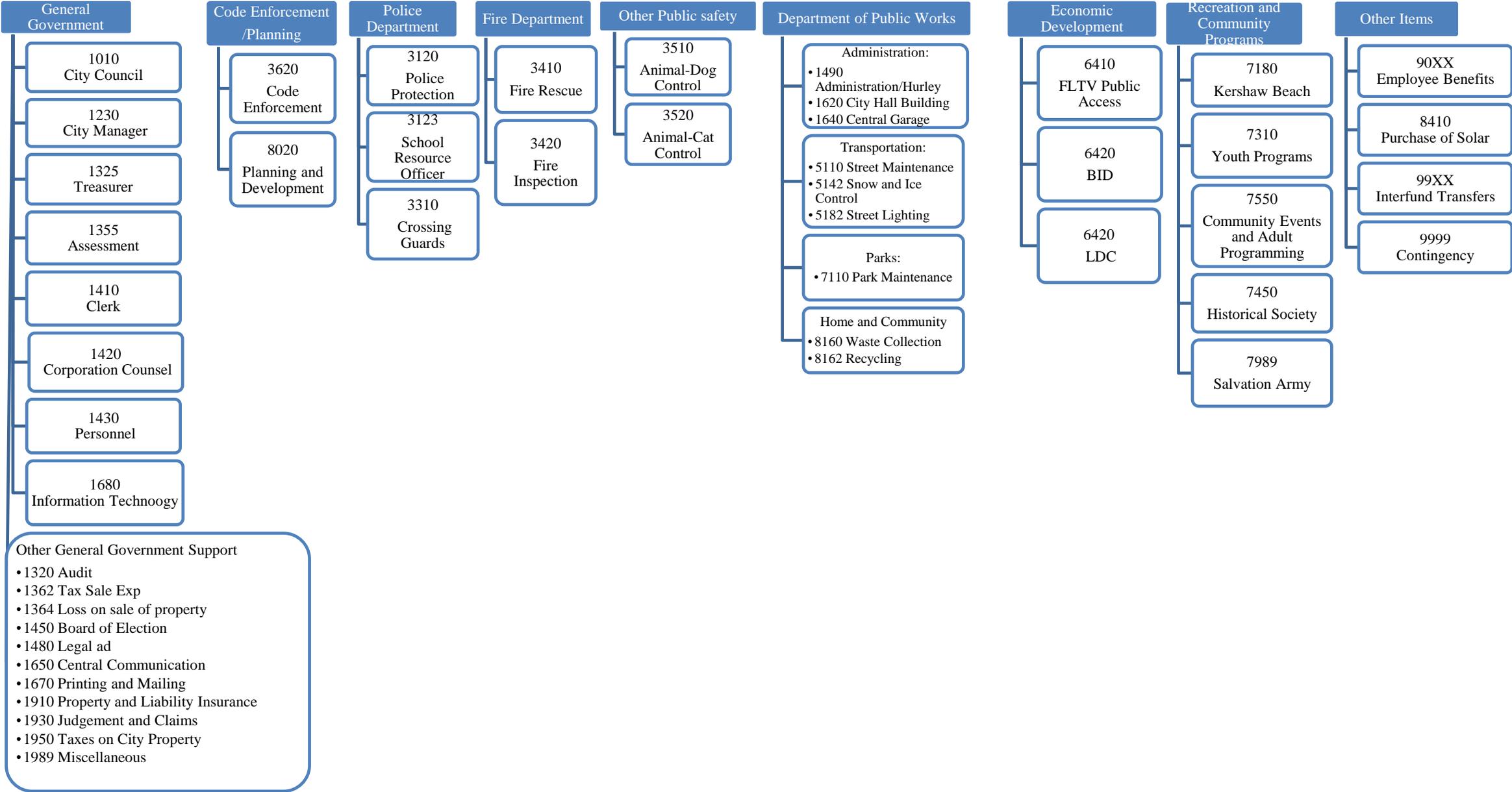
FEE SCHEDULE CHANGES

FEE DESCRIPTION	LAST CHANGED	PROPOSED FEE	CURRENT FEE	NOTES
<u>CODE ENFORCEMENT</u>				
Detached Garage/Pole Barn		\$.30 SF - \$ 100 min.	\$.30 SF - No min.	Adding a minimum
<u>PARKS & RECREATION</u>				
Kershaw Park Swim Tags				
City Resident-Adult	2024	\$0	\$5 per year	Eliminate Fee
City Resident-Child 6 to 18, 5 and under free	2024	\$0	\$1 per year	Eliminate Fee
Non-Resident, Daily - Adult	2013	\$0	\$5.00	Eliminate Fee
Non-Resident, Daily - Children Years 6-18	2002	\$0	\$2.00	Eliminate Fee
Non-Resident, Daily - Ages 5 and Under	2002	\$0	Free	Eliminate Fee
Non-Resident Season Pass - Adult	2002	\$0	\$60.00	Eliminate Fee
Non-Resident, Season Pass - Children Years 6-18	2002	\$0	\$40.00	Eliminate Fee
Non-Resident after 7pm	2002	\$0	\$1.00	Eliminate Fee
Summer Day Camp				
Summer Day Camp - Youth Grades 1-8	2024	-	\$150/Week	Contract out Program
Summer Day Camp Family Rate - Youth Grades 1-8	2024	-	\$50 off per child after 2 children	Contract out Program
Summer Day Camp - The After Camp Club (TACC)	2024	-	\$50/Week	Contract out Program
Kiddie Kamp - Children Ages 3-5	2024	-	\$100.00/Week	Contract out Program

GENERAL FUND

GENERAL FUND RESERVES

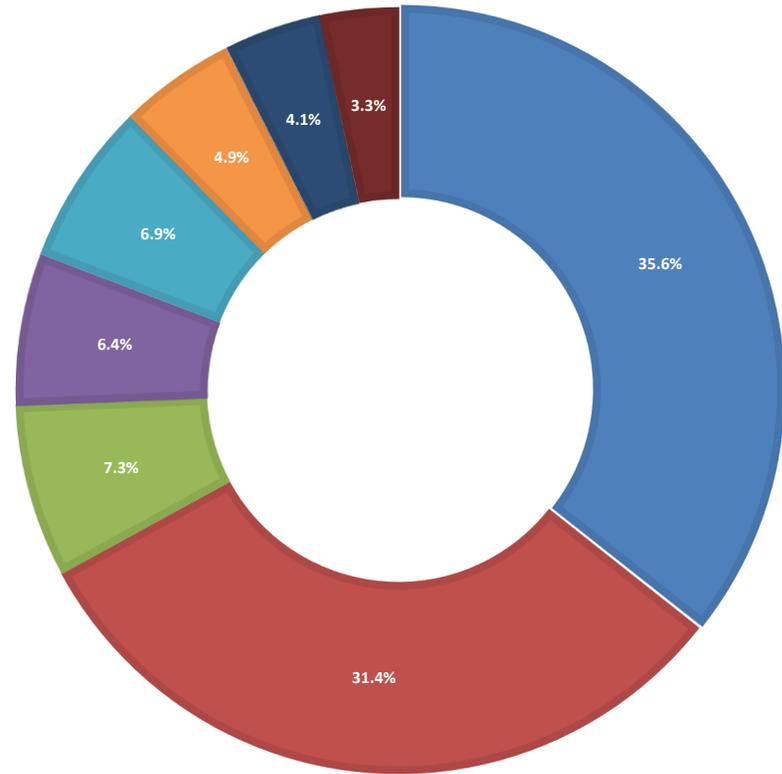
City of Canandaigua Summary of Departments-General Fund



GENERAL FUND SUMMARY

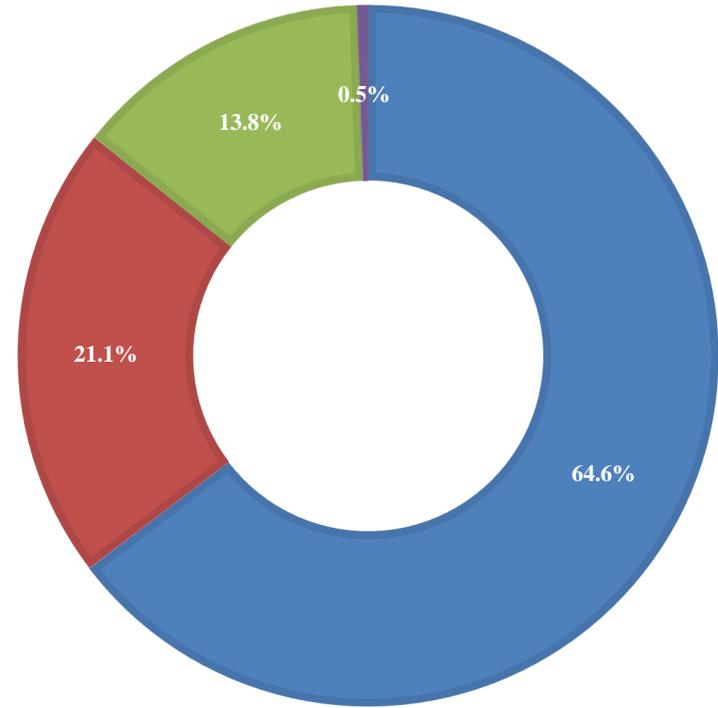
Summary of General Fund Revenue, Expenditures and Fund Balance

Source Of Funds



- Property Taxes 37.4%
- State and Federal Aid 7.4%
- Appropriated Fund Balance 5.0%
- Departmental Income 4.1%
- Non-Property Taxes 31.5%
- Intergovernmental Charges 6.4%
- Interfund/Reserve Transfers 4.9%
- Other Revenues 3.3%

Use of Funds



- Personnel (with Employee Benefits) 64.8%
- Operating Expenditures 20.9%
- Interfund Transfer 13.8%
- Contingency 0.5%

GENERAL FUND SUMMARY

Summary of General Fund Revenue, Expenditures and Fund Balance

						Increase (Decrease)	
	2022	2023	2024	2024	2025	2025 to 2024 Budget	
	Actual	Actual	Budget	Projected	Budget	\$	%
REVENUES							
Property Taxes	\$ 6,323,674	\$ 6,637,137	\$ 6,900,650	\$ 6,900,397	\$ 7,673,116	\$ 772,466	11.19%
Non-Property Taxes	6,414,426	6,554,659	6,776,450	6,627,264	6,759,009	(17,441)	-0.26%
Departmental Income	898,096	972,928	1,035,309	1,016,336	875,724	(159,585)	-15.41%
Intergovernmental Charges	856,323	1,132,665	1,193,927	1,188,902	1,369,998	176,071	14.75%
Use of Money & Property	128,660	464,850	484,622	582,175	505,568	20,946	4.32%
Licenses and Permits	147,639	71,950	99,920	81,735	114,300	14,380	14.39%
Fines and Forfeitures	101,503	103,515	104,500	84,000	87,500	(17,000)	-16.27%
Sale of Prop. and Comp for Loss	180	-	-	-	-	-	
Miscellaneous Revenues	17,824	8,874	2,000	16,754	2,000	-	0.00%
State and Federal Aid	1,961,056	1,686,915	1,581,127	1,844,555	1,579,985	(1,142)	-0.07%
Interfund/Reserve Transfers	728,158	939,677	990,360	1,013,338	1,048,990	58,630	5.92%
Total Revenues	\$ 17,577,539	\$ 18,573,170	\$ 19,168,865	\$ 19,355,456	\$ 20,016,190	\$ 847,325	4.42%
EXPENDITURES By Department							
General Administration	\$ 1,214,714	\$ 1,535,200	\$ 1,881,718	\$ 1,867,475	\$ 1,961,218	\$ 79,500	4.22%
Code Enforcement/Planning	290,905	298,889	321,126	318,135	328,876	7,749	2.41%
Police Department	2,914,384	3,064,274	3,531,082	3,399,920	3,595,677	64,595	1.83%
Fire Department	1,801,191	2,064,536	2,322,470	2,471,186	2,644,428	321,958	13.86%
Public Safety - Other	23,638	21,906	26,123	23,623	28,356	2,234	8.55%
Department of Public Works	3,287,224	3,593,687	4,189,051	4,011,353	4,279,732	90,681	2.16%
Economic Development	193,216	201,250	202,750	202,750	223,750	21,000	10.36%
Recreation Programs	308,258	345,961	411,529	349,608	235,573	(175,956)	-42.76%
Other Community Programs	18,000	20,000	20,000	20,000	20,000	-	0.00%
Employee Benefits	3,202,590	3,585,561	4,186,526	3,999,960	4,667,870	481,344	11.50%
Leases	9,137	11,135	-	-	-	-	#DIV/0!
Purchase of Electric Energy-Solar	446,749	431,940	447,000	447,000	450,000	3,000	0.67%
Interfund Transfer	3,234,907	2,596,869	3,117,970	3,117,970	2,964,069	(153,901)	-4.94%
Contingency	-	-	100,000	-	100,000	-	0.00%
Total Expenditures	\$ 16,944,913	\$ 17,771,208	\$ 20,757,345	\$ 20,228,980	\$ 21,499,548	\$ 742,203	3.58%
 Operating Surplus (Loss)	 \$ 632,626	 \$ 801,962	 \$ (1,588,480)	 \$ (873,524)	 \$ (1,483,358)	 \$ 105,122	

GENERAL FUND SUMMARY

Summary of General Fund Revenue, Expenditures and Fund Balance

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
FUND BALANCE							
Beginning Fund Balance	\$ 6,585,899	\$ 7,218,525	\$ 8,020,487	\$ 8,020,487	\$ 7,199,963		
Net Surplus (Loss)	632,626	801,962	(1,588,480)	(873,524)	(1,483,358)		
Restricted -Move to Reserve Fund	-						
Ending Fund Balance	\$ 7,218,525	\$ 8,020,487	\$ 6,432,007	\$ 7,146,963	\$ 5,716,605		
Non-Spendable	371,880	421,441	421,441	421,441	421,441		
Assigned	33,876	47,380					
Appropriated for Subsequent Year	-	873,524	1,483,358				
Appropriated for Operating				955,358			
Appropriated-One Time-Capital	-	-		400,000			
Appropriated-One Time-Pre Hire				75,000			
Appropriated-One Time-Public Safety Study				53,000			
Unassigned Fund Balance	6,812,769	6,678,142	4,527,208	5,295,164	5,295,164		
Fund Balance	\$ 7,218,525	\$ 8,020,487	\$ 6,432,007	\$ 7,199,963	\$ 5,716,605		
Fund Balance as % of Expenditures	40.2%	37.6%	21.8%	26.2%	24.6%		

GENERAL FUND REVENUE - By Object

	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Increase (Decrease) 2025 to 2024 Budget		
						\$	%	
<u>Property Taxes</u>								
Property Taxes	\$ 5,960,995	\$ 6,365,120	\$ 6,649,084	\$ 6,649,084	\$ 7,415,178	\$ 766,094	11.52%	
Special Assessments	46,896	52,500	55,000	54,747	50,000	(5,000)	-9.09%	
Payments in Lieu of Taxes	253,868	137,067	126,566	126,566	137,938	11,372	8.99%	
Interest and Penalties on Taxes	61,915	82,450	70,000	70,000	70,000	-	0.00%	
Total Property Tax Items	\$ 6,323,674	\$ 6,637,137	\$ 6,900,650	\$ 6,900,397	\$ 7,673,116	\$ 772,466	11.19%	
<u>Non-Property Taxes</u>								
Sales Tax	\$ 5,786,072	\$ 5,837,264	\$ 6,046,450	\$ 5,837,264	\$ 5,954,009	\$ (92,441)	-1.53%	
Hotel Occupancy Tax	306,799	399,174	450,000	480,000	480,000	30,000	6.67%	
Utilities Tax	167,804	173,980	130,000	180,000	175,000	45,000	34.62%	
Cable Franchise Tax	153,750	144,241	150,000	130,000	150,000	-	0.00%	
Total Non-Property Tax Items	\$ 6,414,426	\$ 6,554,659	\$ 6,776,450	\$ 6,627,264	\$ 6,759,009	\$ (17,441)	-0.26%	
<u>Departmental Fees</u>								
City Treasurer Fees	\$ 6,574	\$ 5,295	\$ 6,500	\$ 15,000	\$ 15,000	\$ 8,500	130.77%	
Tax Sale Expense Reimbursement	4,975	5,880	5,000	5,000	5,000	-	0.00%	
City Clerk Fees	41,558	43,383	41,000	41,000	41,000	-	0.00%	
Rental Housing Inspection Fees	14,645	38,695	15,000	15,000	15,000	-	0.00%	
Other Public Safety Income	19,236	15,543	12,000	12,000	12,000	-	0.00%	
Police Department Fees	9,752	11,623	7,000	11,000	12,500	5,500	78.57%	
Fire Inspection & Program Fees	30,500	27,550	17,500	17,500	25,000	7,500	42.86%	
Central Garage Billing	-	117,190	125,250	150,250	136,250	11,000	8.78%	
DPW Reimbursable Projects	-	4,360	-	1,075	-	-	NA	
Park Facility Fees	12,490	11,305	11,500	15,580	12,500	1,000	8.70%	
Dog Park Fees	6,670	6,830	6,000	6,000	6,000	-	0.00%	
Kershaw Park Fees	41,200	32,560	40,000	33,873	-	(40,000)	-100.00%	
Recreation-Fees	112,809	137,687	161,485	148,304	42,400	(119,085)	-73.74%	
Community Events	10,721	17,590	22,320	18,000	22,820	500	2.24%	
Planning Commission/ZBA Fees	8,806	5,900	4,500	4,500	5,000	500	11.11%	

GENERAL FUND REVENUE - By Object

	2022	2023	2024	2024	2025	Increase (Decrease)	
	Actual	Actual	Budget	Projection	Budget	2025 to 2024 Budget	
						\$	%
Refuse Charges	92,156	60,167	72,754	72,754	72,754	-	0.00%
Late Payment Penalties - Refuse	2,140	1,096	2,500	2,500	2,500	-	0.00%
Sale of Electric Power - Solar	483,865	430,276	485,000	447,000	450,000	(35,000)	-7.22%
Total Departmental Fees	\$ 898,096	\$ 972,928	\$ 1,035,309	\$ 1,016,336	\$ 875,724	\$ (159,585)	-15.41%
<u>Charges To Other Governments</u>							
Assessment Challenges	\$ 3,172	\$ 6,389	\$ 7,000	\$ 1,000	\$ 41,900	\$ 34,900	498.57%
Police - SRO Program	137,648	157,553	160,682	161,657	176,853	16,171	10.06%
Police - STOP DWI	7,300	18,078	11,500	11,500	11,500	-	0.00%
Fire - Other Governments	-	-	-	-	-	-	NA
Fire Protection Services	688,203	939,745	1,014,745	1,014,745	1,139,745	125,000	12.32%
Recreation-Other Government	20,000	-	-	-	-	-	NA
Total Charges to Other Governments	\$ 856,323	\$ 1,132,665	\$ 1,193,927	\$ 1,188,902	\$ 1,369,998	\$ 176,071	14.75%
<u>Use Of Money and Property</u>							
Interest Earnings	\$ 83,424	\$ 423,733	\$ 300,000	\$ 350,000	\$ 300,000	\$ -	0.00%
Rental of City Property	13,401	8,970	152,178	199,731	173,124	20,946	13.76%
Rental -Solar Farm	31,835	32,147	32,444	32,444	32,444	-	0.00%
Total Use of Money and Property	\$ 128,660	\$ 464,850	\$ 484,622	\$ 582,175	\$ 505,568	\$ 20,946	4.32%
<u>Licenses and Permits</u>							
Games of Chance	\$ 50	\$ 417	\$ 300	\$ 10	\$ 300	\$ -	0.00%
Other Licenses	6,370	5,270	7,620	8,725	9,500	1,880	24.67%
Building and Alteration Permits	123,342	47,355	75,000	45,000	75,000	-	0.00%
Dog Licenses	17,877	18,908	17,000	22,000	23,500	6,500	38.24%
Kershaw Licenses	-	-	-	6,000	6,000	6,000	NA
Total Licenses and Permits	\$ 147,639	\$ 71,950	\$ 99,920	\$ 81,735	\$ 114,300	\$ 14,380	14.39%

GENERAL FUND REVENUE - By Object

	2022		2023		2024		2025		Increase (Decrease) 2025 to 2024 Budget				
	Actual		Actual		Budget	Projection	Budget		\$	%			
<u>Fines and Forfeitures</u>													
Parking Tickets	\$	18,931	\$	23,058	\$	20,000	\$	22,000	\$	25,000	\$	5,000	25.00%
Handicap Surcharge		8		60		-		-		-		-	NA
Fines and Forfeited Bail		77,405		78,930		82,000		62,000		60,000		(22,000)	-26.83%
Crime Proceeds - Restitution		1,765		1,467		2,500		-		2,500		-	0.00%
Forfeitures of Deposit		-		-		-		-		-		-	NA
Total Fines and Forfeitures	\$	101,503	\$	103,515	\$	104,500	\$	84,000	\$	87,500	\$	(17,000)	-16.27%
<u>Sale of Property and Compensation For Loss</u>													
Workers Comp Reimbursement	\$	180	\$	-	\$	-	\$	-	\$	-	\$	-	NA
Other Compensation for Loss		-		-		-		-		-		-	NA
for Loss	\$	180	\$	-	\$	-	\$	-	\$	-	\$	-	NA
<u>Miscellaneous</u>													
Gifts & Donations	\$	9,202	\$	6,255	\$	-	\$	6,754	\$	-	\$	-	NA
Refunds - Prior Yr Expend		3,018		1,462		-		5,000		-		-	NA
Seized and Unclaimed		3,805		230		2,000		-		2,000		-	0.00%
Unclassified Revenues		1,801		928		-		5,000		-		-	NA
Total Miscellaneous	\$	17,824	\$	8,874	\$	2,000	\$	16,754	\$	2,000	\$	-	0.00%
<u>State Aid</u>													
State Aid - Revenue Sharing	\$	1,119,304	\$	1,119,304	\$	1,119,304	\$	1,119,304	\$	1,119,304	\$	-	0.00%
State Aid - Mortgage Tax		651,004		296,836		300,000		250,000		300,000		-	0.00%
State Aid - Additional Revenue Sharing		-		-		-		129,975		-		-	NA
State Aid - Court Facilities		20,285		21,188		20,000		60,610		20,000		-	0.00%
State Aid - Real Property Tax Admin.		8,337		-		-		-		-		-	NA
State Aid - Other		2,863		3,702		3,500		3,500		3,500		-	0.00%
State Aid - Other Public Safety - Police		6,194		6,188		7,880		5,000		6,163		(1,717)	-21.79%

GENERAL FUND REVENUE - By Object

	2022	2023	2024	2024	2025	Increase (Decrease)	
	Actual	Actual	Budget	Projection	Budget	2025 to 2024 Budget	
						\$	%
State Aid - Other Public Safety - Fire	-	847	-	53,287	-	-	NA
State Aid - CHIPS	50	-	-	-	-	-	NA
State Aid - Arterial Maintenance	128,318	128,318	128,318	128,318	128,318	-	0.00%
State Aid-Other Transportation	-	-	-	-	-	-	NA
State Aid-FEMA State Portion	-	15,487	-	10,000	-	-	NA
Total State Aid	\$ 1,936,354	\$ 1,591,870	\$ 1,579,002	\$ 1,759,994	\$ 1,577,285	\$ (1,717)	-0.11%
Federal Aid							
Federal Aid - Crime Control	\$ 24,702	\$ 2,122	\$ 2,125	\$ 4,562	\$ 2,700	575	27.06%
Federal Aid - FEMA	-	92,923	-	80,000	-	-	NA
Total Federal Aid	\$ 24,702	\$ 95,045	\$ 2,125	\$ 84,562	\$ 2,700	\$ 575	27.06%
Interfund Transfer/Revenue							
Water/Sewer Interfund Revenue	\$ 438,158	\$ 623,160	\$ 700,360	\$ 700,360	\$ 758,990	\$ 58,630	8.37%
Interfund Transfers-Water Fund	290,000	290,000	290,000	290,000	290,000	-	0.00%
Interfund Transfer - Other Funds	-	26,517	-	22,978	-	-	NA
Total Interfund Transfers	\$ 728,158	\$ 939,677	\$ 990,360	\$ 1,013,338	\$ 1,048,990	\$ 58,630	5.92%
Total General Fund Revenues	\$ 17,577,539	\$ 18,573,170	\$ 19,168,865	\$ 19,355,456	\$ 20,016,190	\$ 847,325	4.42%

GENERAL FUND EXPENDITURES -By Department

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
General Administration							
<u>Legislative - 1010</u>							
Salaries & Wages (.1)	\$ 53,219	\$ 52,842	\$ 54,816	\$ 54,816	\$ 54,819	\$ 3	0.01%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	-	-	-	-	-	-	
Contractual Costs (.4)	28,669	8,991	13,650	12,000	13,650	-	0.00%
Employee Benefits -FICA (.8)	4,071	4,043	4,190	4,000	4,194	4	0.09%
Total Operating Expenditures	\$ 85,960	\$ 65,875	\$ 72,656	\$ 70,816	\$ 72,663	\$ 7	0.01%
<u>Municipal Executive - 1230</u>							
Salaries & Wages (.1)	\$ 128,247	\$ 188,449	\$ 230,493	\$ 230,493	\$ 244,825	\$ 14,332	6.22%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	368	669	600	600	600	-	0.00%
Contractual Costs (.4)	12,892	14,544	19,945	27,255	25,070	5,125	25.70%
Employee Benefits -FICA (.8)	9,876	14,265	17,630	17,630	18,729	1,099	6.23%
Total Operating Expenditures	\$ 151,383	\$ 217,927	\$ 268,667	\$ 275,977	\$ 289,224	\$ 20,557	7.65%
<u>Treasurer - 1325</u>							
Salaries & Wages (.1)	\$ 256,471	\$ 256,796	\$ 291,049	\$ 287,000	\$ 288,284	\$ (2,765)	-0.95%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	2,615	2,749	3,750	3,500	3,750	-	0.00%
Contractual Costs (.4)	6,119	35,542	49,710	41,565	49,710	-	0.00%
Employee Benefits -FICA (.8)	18,966	18,971	22,510	22,510	22,054	(456)	-2.03%
Total Operating Expenditures	\$ 284,171	\$ 314,058	\$ 367,019	\$ 354,575	\$ 363,797	\$ (3,222)	-0.88%
<u>Assessment - 1355</u>							
Salaries & Wages (.1)	\$ 52,050	\$ 56,956	\$ 46,763	\$ 50,610	\$ 56,454	\$ 9,691	20.72%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	1,420	885	2,900	1,200	900	(2,000)	-68.97%
Contractual Costs (.4)	86,798	73,163	93,350	84,175	71,100	(22,250)	-23.84%
Employee Benefits -FICA (.8)	3,872	4,258	3,350	3,872	4,319	969	28.92%
Total Operating Expenditures	\$ 144,140	\$ 135,262	\$ 146,363	\$ 139,857	\$ 132,773	\$ (13,590)	-9.29%

GENERAL FUND EXPENDITURES -By Department

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease) 2025 to 2024 Budget		
						\$	%	
<u>City Clerk - 1410</u>								
Salaries & Wages (.1)	\$ 54,109	\$ 60,012	\$ 65,785	\$ 65,785	\$ 72,215	\$ 6,430	9.77%	
Equipment (.2)	-	-	-	-	-	-		
Materials & Supplies (.3)	1,810	2,078	2,600	2,000	2,600	-	0.00%	
Contractual Costs (.4)	15,452	21,457	29,678	33,711	46,015	16,337	55.05%	
Employee Benefits -FICA (.8)	3,820	4,329	4,970	4,970	5,464	494	9.95%	
Total Operating Expenditures	\$ 75,190	\$ 87,876	\$ 103,033	\$ 106,466	\$ 126,294	\$ 23,261	22.58%	
<u>Personnel (1430)</u>								
Salaries & Wages (.1)	\$ 53,893	\$ 61,102	\$ 66,090	\$ 66,090	\$ 68,040	\$ 1,950	2.95%	
Equipment (.2)	852	-	-	-	-	-		
Materials & Supplies (.3)	-	-	-	-	-	-		
Contractual Costs (.4)	11,034	13,320	43,284	51,284	43,384	100	0.23%	
Employee Benefits -FICA (.8)	3,831	4,367	5,060	5,060	5,205	145	2.87%	
Total Operating Expenditures	\$ 69,609	\$ 78,788	\$ 114,434	\$ 122,434	\$ 116,629	\$ 2,195	1.92%	
<u>Information Technology (1680)</u>								
Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Equipment (.2)	-	-	36,400	36,400	46,000	9,600	26.37%	
Materials & Supplies (.3)	-	-	3,000	1,500	3,000	-	0.00%	
Contractual Costs (.4)	-	-	226,551	209,551	252,952	26,401	11.65%	
Employee Benefits -FICA (.8)	-	-	-	-	-	-		
Total Operating Expenditures	\$ -	\$ -	\$ 265,951	\$ 247,451	\$ 301,952	\$ 36,001	13.54%	
<u>Other General Government Support</u>								
Audit Fees	\$ 16,750	\$ 16,685	\$ 21,400	\$ 21,400	\$ 20,140	\$ (1,260)	-5.89%	
Tax Sale Expense	3,057	5,167	4,000	3,000	4,000	-	0.00%	
Loss on Tax Sale Property Acquired	-	103,666	-	-	-	-		
	-	-	-	-	2,500	2,500		
Corporation Counsel	101,185	111,198	117,500	127,500	125,000	7,500	6.38%	
Board of Elections	12,000	12,000	12,000	12,000	12,000	-	0.00%	
Legal Adv/Public Information	2,868	4,661	4,500	4,500	4,500	-	0.00%	
Central Communications	18,174	21,855	21,720	15,400	21,720	-	0.00%	
Central Printing and Mailing	15,164	19,022	29,584	29,584	29,584	-	0.00%	
Property and Liability Insurance	186,745	278,402	291,870	295,995	297,421	5,551	1.90%	

GENERAL FUND EXPENDITURES -By Department

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
Judgement and Claims	2,322	24,064	-	-	-	-	
Purchase of Land	209	-	-	-	-	-	
Taxes On City Property	40,129	34,843	33,520	33,520	33,520	-	0.00%
Miscellaneous Expenses	5,657	3,851	7,500	7,000	7,500	-	0.00%
Total Operating Expenditures	\$ 404,260	\$ 635,413	\$ 543,594	\$ 549,899	\$ 557,885	\$ 14,291	2.63%
Total General Administration	\$ 1,214,714	\$ 1,535,200	\$ 1,881,718	\$ 1,867,475	\$ 1,961,218	\$ 79,500	4.22%
Code Enforcement/Planning							
Code Enforcement - 3620							
Salaries & Wages (.1)	\$ 151,329	\$ 156,121	\$ 166,862	\$ 166,270	\$ 155,867	\$ (10,994)	-6.59%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	1,854	1,616	1,270	1,270	2,350	1,080	85.04%
Contractual Costs (.4)	6,518	7,450	10,939	8,739	25,759	14,820	135.48%
Employee Benefits -FICA (.8)	11,428	11,748	12,700	12,700	11,924	(776)	-6.11%
Total Operating Expenditures	\$ 171,128	\$ 176,935	\$ 191,771	\$ 188,979	\$ 195,900	\$ 4,130	2.15%
Planning and Development - 8020							
Salaries & Wages (.1)	\$ 109,858	\$ 113,403	\$ 116,916	\$ 116,916	\$ 120,274	\$ 3,358	2.87%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	746	176	700	500	700	-	0.00%
Contractual Costs (.4)	1,049	25	2,800	2,800	2,800	-	0.00%
Employee Benefits -FICA (.8)	8,124	8,351	8,940	8,940	9,201	261	2.92%
Total Operating Expenditures	\$ 119,777	\$ 121,955	\$ 129,356	\$ 129,156	\$ 132,975	\$ 3,619	2.80%
Total Code Enforcement, Planning and Development	\$ 290,905	\$ 298,889	\$ 321,126	\$ 318,135	\$ 328,876	\$ 7,749	2.41%
Police Department							
Police Protection - 3120							
Salaries & Wages (.1)	\$ 2,270,295	\$ 2,373,700	\$ 2,708,749	\$ 2,606,501	\$ 2,743,545	\$ 34,797	1.28%
Equipment (.2)	30,044	12,618	19,500	12,000	27,200	7,700	39.49%

GENERAL FUND EXPENDITURES -By Department

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
Materials & Supplies (.3)	92,716	83,774	110,485	110,065	113,745	3,260	2.95%
Contractual Costs (.4)	164,226	202,967	260,048	245,738	267,928	7,880	3.03%
Employee Benefits -FICA (.8)	169,723	177,048	207,160	199,500	209,802	2,642	1.28%
Total Operating Expenditures	\$ 2,727,005	\$ 2,850,106	\$ 3,305,942	\$ 3,173,804	\$ 3,362,221	\$ 56,279	1.70%

SRO - 3123

Salaries & Wages (.1)	\$ 134,520	\$ 160,305	\$ 161,556	\$ 161,556	\$ 167,833	\$ 6,276	3.88%
Equipment (.2)	849	-	-	-	-	-	
Materials & Supplies (.3)	1,295	1,008	2,545	2,545	2,800	255	10.02%
Contractual Costs (.4)	3,133	2,323	3,800	4,775	3,800	-	0.00%
Employee Benefits -FICA (.8)	10,086	12,043	12,360	12,360	12,839	479	3.88%
Total Operating Expenditures	\$ 149,883	\$ 175,679	\$ 180,261	\$ 181,236	\$ 187,272	\$ 7,010	3.89%

School Crossing Guards - 3310

Salaries & Wages (.1)	\$ 34,831	\$ 35,699	\$ 40,579	\$ 40,579	\$ 41,788	\$ 1,208	2.98%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	-	59	1,200	1,200	1,200	-	0.00%
Contractual Costs (.4)	-	-	-	-	-	-	
Employee Benefits -FICA (.8)	2,665	2,731	3,100	3,100	3,197	97	3.12%
Total Operating Expenditures	\$ 37,496	\$ 38,489	\$ 44,879	\$ 44,879	\$ 46,184	\$ 1,305	2.91%

Total Police Department

	\$ 2,914,384	\$ 3,064,274	\$ 3,531,082	\$ 3,399,920	\$ 3,595,677	\$ 64,595	1.83%
--	--------------	--------------	--------------	--------------	--------------	-----------	-------

Fire Department

Fire Rescue - 3410

Salaries & Wages (.1)	\$ 1,426,730	\$ 1,647,621	\$ 1,833,603	\$ 1,998,103	\$ 2,014,222	\$ 180,620	9.85%
Equipment (.2)	32,768	20,581	19,000	20,600	35,000	16,000	84.21%
Materials & Supplies (.3)	54,295	86,327	123,550	104,550	130,300	6,750	5.46%
Contractual Costs (.4)	143,906	151,331	167,729	153,029	274,279	106,550	63.53%
Employee Benefits -FICA (.8)	106,364	122,663	143,220	152,855	154,004	10,784	7.53%
Total Operating Expenditures	\$ 1,764,062	\$ 2,028,523	\$ 2,287,102	\$ 2,429,136	\$ 2,607,805	\$ 320,704	14.02%

Fire Inspection- 3420

Salaries & Wages (.1)	\$ 33,300	\$ 32,180	\$ 28,768	\$ 37,000	\$ 29,933	\$ 1,165	4.05%
-----------------------	-----------	-----------	-----------	-----------	-----------	----------	-------

GENERAL FUND EXPENDITURES -By Department

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
Equipment (.2)	179	-	1,500	500	1,500	-	0.00%
Materials & Supplies (.3)	501	379	1,250	700	1,250	-	0.00%
Contractual Costs (.4)	705	1,093	1,650	1,650	1,650	-	0.00%
Employee Benefits -FICA (.8)	2,444	2,361	2,200	2,200	2,290	90.00	4.09%
Total Operating Expenditures	\$ 37,128	\$ 36,013	\$ 35,368	\$ 42,050	\$ 36,623	\$ 1,255	3.55%
Total Fire Department	\$ 1,801,191	\$ 2,064,536	\$ 2,322,470	\$ 2,471,186	\$ 2,644,428	\$ 321,958	13.86%

Other Public Safety

Other Public Safety (.4)

Outside Agency- Animal Control-Dog (3510)	\$ 18,638	\$ 18,570	\$ 21,123	\$ 21,123	\$ 25,807	\$ 4,685	22.18%
Outside Agency- Animal Control-Cat (3520)	5,000	3,336	5,000	2,500	2,549	(2,451)	-49.02%
Handicap Parking Education (2989)	-	-	-	-	-	-	
Total Operating Expenditures	\$ 23,638	\$ 21,906	\$ 26,123	23,623	\$ 28,356	\$ 2,234	8.55%

Department of Public Works

Public Works Administration - 1490

Salaries & Wages (.1)	\$ 294,300	\$ 479,279	\$ 512,529	\$ 488,632	\$ 543,326	\$ 30,797	6.01%
Equipment (.2)	6,570	2,855	1,200	600	1,200	-	0.00%
Materials & Supplies (.3)	27,404	14,098	15,125	15,710	18,965	3,840	25.39%
Contractual Costs (.4)	103,841	107,398	135,635	125,475	147,130	11,495	8.47%
Employee Benefits -FICA (.8)	20,027	35,553	39,210	37,380	41,564	2,354	6.00%
Total Operating Expenditures	\$ 452,142	\$ 639,184	\$ 703,699	\$ 667,797	\$ 752,185	\$ 48,486	6.89%

Municipal Building - 1620

Salaries & Wages (.1)	\$ 804	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment (.2)	1,832	-	-	35,000	-	-	
Materials & Supplies (.3)	1,237	23,633	5,704	7,765	5,704	-	0.00%
Contractual Costs (.4)	75,526	35,189	47,394	50,340	47,400	6	0.01%
Employee Benefits -FICA (.8)	62	-	-	-	-	-	
Total Operating Expenditures	\$ 79,461	\$ 58,822	\$ 53,098	\$ 93,105	\$ 53,104	\$ 6	0.01%

GENERAL FUND EXPENDITURES -By Department

						Increase (Decrease)	
	2022	2023	2024	2024	2025	2025 to 2024 Budget	
	Actual	Actual	Budget	Projections	Budget	\$	%
<u>Central Garage - 1640</u>							
Salaries & Wages (.1)	\$ 263,443	\$ 275,033	\$ 288,145	\$ 292,145	\$ 300,651	\$ 12,506	4.34%
Equipment (.2)	10,883	15,834	21,350	15,350	22,500	1,150	5.39%
Materials & Supplies (.3)	14,008	105,401	110,250	102,300	113,450	3,200	2.90%
Contractual Costs (.4)	32,027	62,668	123,900	134,700	134,200	10,300	8.31%
Employee Benefits -FICA (.8)	19,281	20,416	21,980	21,980	23,000	1,020	4.64%
Total Operating Expenditures	<u>\$ 339,642</u>	<u>\$ 479,353</u>	<u>\$ 565,625</u>	<u>\$ 566,475</u>	<u>\$ 593,800</u>	<u>\$ 28,176</u>	<u>4.98%</u>
<u>Street Maintenance - 5110</u>							
Salaries & Wages (.1)	\$ 541,631	\$ 523,539	\$ 575,530	\$ 553,500	\$ 583,914	\$ 8,383	1.46%
Equipment (.2)	9,328	16,900	8,000	8,000	8,000	-	0.00%
Materials & Supplies (.3)	162,665	155,049	170,338	132,920	177,378	7,040	4.13%
Contractual Costs (.4)	162,856	222,935	305,000	318,000	254,900	(50,100)	-16.43%
Employee Benefits -FICA (.8)	40,824	38,759	43,970	43,970	44,669	699	1.59%
Total Operating Expenditures	<u>\$ 917,304</u>	<u>\$ 957,182</u>	<u>\$ 1,102,838</u>	<u>\$ 1,056,390</u>	<u>\$ 1,068,861</u>	<u>\$ (33,977)</u>	<u>-3.08%</u>
<u>Snow and Ice Control - 5142</u>							
Salaries & Wages (.1)	\$ 80,236	\$ 31,444	\$ 72,000	\$ 50,000	\$ 72,000	\$ -	0.00%
Equipment (.2)	7,080	5,732	8,000	6,000	13,500	5,500	68.75%
Materials & Supplies (.3)	135,087	91,305	165,025	153,025	152,800	(12,225)	-7.41%
Contractual Costs (.4)	32,020	28,150	26,400	31,650	30,000	3,600	13.64%
Employee Benefits -FICA (.8)	5,973	2,330	5,510	3,825	5,510	-	0.00%
Total Operating Expenditures	<u>\$ 260,397</u>	<u>\$ 158,961</u>	<u>\$ 276,935</u>	<u>\$ 244,500</u>	<u>\$ 273,810</u>	<u>\$ (3,125)</u>	<u>-1.13%</u>
<u>Street Lighting - 5182</u>							
Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	48,394	44,787	30,000	25,000	30,000	-	0.00%
Contractual Costs (.4)	65,616	70,612	112,220	79,500	98,720	(13,500)	-12.03%
Employee Benefits -FICA (.8)	-	-	-	-	-	-	
Total Operating Expenditures	<u>\$ 114,010</u>	<u>\$ 115,399</u>	<u>\$ 142,220</u>	<u>\$ 104,500</u>	<u>\$ 128,720</u>	<u>\$ (13,500)</u>	<u>-9.49%</u>
<u>Park Maintenance - 7110</u>							
Salaries & Wages (.1)	\$ 457,479	\$ 500,409	\$ 581,077	\$ 536,744	\$ 599,649	\$ 18,572	3.20%
Equipment (.2)	10,360	27,449	6,200	35,000	6,200	-	0.00%
Materials & Supplies (.3)	83,906	83,121	108,500	88,386	129,875	21,375	19.70%
Contractual Costs (.4)	39,466	52,439	75,855	63,350	78,750	2,895	3.82%

GENERAL FUND EXPENDITURES -By Department

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
Employee Benefits -FICA (.8)	33,806	37,076	45,820	41,061	45,873	53	0.12%
Total Operating Expenditures	\$ 625,017	\$ 700,494	\$ 817,452	\$ 764,541	\$ 860,347	\$ 42,895	5.25%
<u>Waste Collection - 8160</u>							
Salaries & Wages (.1)	\$ 148,834	\$ 149,638	\$ 159,976	\$ 159,336	\$ 170,252	\$ 10,275	6.42%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	47,882	20,888	22,600	21,600	27,500	4,900	21.68%
Contractual Costs (.4)	149,087	163,906	173,432	163,932	173,432	-	0.00%
Employee Benefits -FICA (.8)	10,897	11,241	11,600	11,600	13,021	1,421	12.25%
Total Operating Expenditures	\$ 356,701	\$ 345,673	\$ 367,608	\$ 356,468	\$ 384,205	\$ 16,597	4.51%
<u>Recycling - 8162</u>							
Salaries & Wages (.1)	\$ 115,178	\$ 116,444	\$ 121,436	\$ 121,436	\$ 126,800	\$ 5,364	4.42%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	9,767	8,050	11,850	11,850	11,200	(650)	-5.49%
Contractual Costs (.4)	9,037	5,350	17,000	15,000	17,000	-	0.00%
Employee Benefits -FICA (.8)	8,567	8,775	9,290	9,290	9,700	410	4.42%
Total Operating Expenditures	\$ 142,550	\$ 138,618	\$ 159,576	\$ 157,576	\$ 164,700	\$ 5,124	3.21%
Total Department of Public Works	\$ 3,287,224	\$ 3,593,687	\$ 4,189,051	\$ 4,011,353	\$ 4,279,732	\$ 90,681	2.16%
<u>Economic Development</u>							
<u>Public Access - 6410</u>							
FLTV-Public Access	\$ 39,750	\$ 39,750	\$ 39,750	\$ 39,750	\$ 39,750	-	0.00%
<u>Promotion of Industry-6420</u>							
Economic Development	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 40,000	\$ 15,000	60.00%
BID	92,000	94,000	93,000	93,000	104,000	11,000	11.83%
BID -Special Assessment	36,466	42,500	45,000	45,000	40,000	(5,000)	-11.11%
Total Operating Expenditures	\$ 153,466	\$ 161,500	\$ 163,000	\$ 163,000	\$ 184,000	\$ 21,000	12.88%
Total Economic Development	\$ 193,216	\$ 201,250	\$ 202,750	\$ 202,750	\$ 223,750	\$ 21,000	10.36%

GENERAL FUND EXPENDITURES -By Department

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
Recreation Programs							
<u>Kershaw Beach - 7180</u>							
Salaries & Wages (.1)	\$ 108,805	\$ 106,712	\$ 120,509	\$ 99,261	\$ 89,875	\$ (30,634)	-25.42%
Equipment (.2)	-	-	-	2,349	-	-	
Materials & Supplies (.3)	8,757	4,847	11,210	11,210	8,450	(2,760)	-24.62%
Contractual Costs (.4)	6,909	3,659	7,305	6,555	6,925	(380)	-5.20%
Employee Benefits -FICA (.8)	8,270	8,108	9,870	7,553	6,875	(2,995)	-30.34%
Total Operating Expenditures	\$ 132,741	\$ 123,326	\$ 148,894	\$ 126,929	\$ 112,125	\$ (36,769)	-24.69%
<u>Youth Programs - 7310</u>							
Salaries & Wages (.1)	\$ 100,170	\$ 108,935	\$ 118,473	\$ 95,893	-	\$ (118,473)	-100.00%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	5,003	7,673	8,000	8,000	-	(8,000)	-100.00%
Contractual Costs (.4)	29,270	47,954	53,749	52,529	71,120	17,371	32.32%
Employee Benefits -FICA (.8)	7,535	8,221	8,900	7,253	-	(8,900)	-100.00%
Total Operating Expenditures	\$ 141,977	\$ 172,783	\$ 189,122	\$ 163,675	\$ 71,120	\$ (118,002)	-62.39%
<u>Community Events - 7550</u>							
Salaries & Wages (.1)	\$ 21,910	\$ 38,261	\$ 46,903	\$ 40,990	\$ 35,000	\$ (11,903)	-25.38%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	2,840	2,128	4,500	4,500	4,500	-	0.00%
Contractual Costs (.4)	7,160	6,644	18,490	10,750	10,150	(8,340)	-45.11%
Employee Benefits -FICA (.8)	1,630	2,820	3,620	2,764	2,678	(943)	-26.04%
Total Operating Expenditures	\$ 33,539	\$ 49,852	\$ 73,513	\$ 59,004	\$ 52,328	\$ (21,185)	-28.82%
Total Recreations Programs	\$ 308,258	\$ 345,961	\$ 411,529	\$ 349,608	\$ 235,573	\$ (175,956)	-42.76%
Other Community Programs							
<u>Museum - 7450</u>							
Outside Agency - Historical Society	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	-	0.00%

GENERAL FUND EXPENDITURES -By Department

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
<u>Other Community Programs -7989</u>							
Outside Agency - Salvation Army	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
Total Other Community Programs	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
<u>Other General Fund Schedules</u>							
<u>Employee Benefits</u>							
NYS General Retirement	\$ 291,122	\$ 328,327	\$ 411,232	\$ 421,319	\$ 486,249	\$ 75,017	18.24%
Police & Fire Retirement	836,992	925,498	1,182,379	1,089,256	1,355,817	173,438	14.67%
Worker's Compensation	224,810	258,486	201,109	201,109	176,785	(24,324)	-12.09%
Unemployment Insurance	-	1,891	5,000	5,000	5,000	-	0.00%
Medical & Dental Ins-Active	1,371,791	1,533,684	1,768,649	1,654,464	1,930,095	161,446	9.13%
Medical & Dental Ins-Retiree	402,946	444,667	488,773	478,500	577,363	88,590	18.12%
Employee Benefits -FICA	7,392	8,931	10,940	10,940	11,454	514	4.69%
Other Employee Benefits	55,172	61,962	61,372	64,372	59,972	(1,400)	-2.28%
Retirement Payouts	12,365	22,115	57,072	75,000	65,135	8,063	14.13%
Total Employee Benefits	\$ 3,202,590	\$ 3,585,561	\$ 4,186,526	\$ 3,999,960	\$ 4,667,870	\$ 481,344	11.50%
<u>Leases</u>							
Leases, Principal	\$ 8,531	\$ 10,533	\$ -	\$ -	\$ -	\$ -	
Leases, Interest	606	602	-	-	-	-	
Total Leases	\$ 9,137	\$ 11,135	\$ -	\$ -	\$ -	\$ -	0.00%
<u>Purchase of Electric Energy-Solar</u>							
Purchase of Electric Energy-Solar	\$ 446,749	\$ 431,940	\$ 447,000	\$ 447,000	\$ 450,000	\$ 3,000	0.67%
<u>Interfund Transfers</u>							
Interfund Transfer - Debt Service	\$ 170,619	\$ 171,869	\$ 167,970	\$ 167,970	\$ 164,069	\$ (3,901)	-2.32%
Interfund Transfer - Capital Reserve	3,036,396	2,400,000	2,850,000	2,850,000	2,800,000	(50,000)	-1.75%
Interfund Transfer - Other Funds	27,893	25,000	100,000	100,000	-	(100,000)	-100.00%
Total Interfund Transfers	\$ 3,234,907	\$ 2,596,869	\$ 3,117,970	\$ 3,117,970	\$ 2,964,069	\$ (153,901)	-4.94%

GENERAL FUND EXPENDITURES -By Department

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
Contingency							
Budget Contingency	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	0.00%
Total General Fund Expenditures	\$ 16,944,913	\$ 17,771,208	\$ 20,757,345	\$ 20,228,980	\$ 21,499,548	\$ 742,203	3.58%
		-	-	-	-		
Total General Fund Expenditures-By Object							
Salaries & Wages (.1)	\$ 6,891,642	\$ 7,524,879	\$ 8,408,607	\$ 8,319,658	\$ 8,579,565	\$ 170,958	2.03%
Equipment (.2)	110,954	101,969	121,150	171,799	161,100	39,950	32.98%
Materials & Supplies (.3)	704,570	740,700	916,952	811,896	943,017	26,065	2.84%
Contractual Costs (.4)	2,278,971	2,649,622	3,258,980	3,171,324	3,427,815	168,835	5.18%
Employee Benefits -FICA (.8)	3,714,732	4,146,035	4,833,686	4,636,333	5,323,982	490,296	10.14%
Debt Service (.92)	9,137	11,135	-	-	-	-	
Interfund Transfer	3,234,907	2,596,869	3,117,970	3,117,970	2,964,069	(153,901)	-4.94%
Contingency	-	-	100,000	-	100,000	-	0.00%
Total General Fund Expenditures	\$ 16,944,913	\$ 17,771,208	\$ 20,757,345	\$ 20,228,980	\$ 21,499,548	\$ 742,203	3.58%

GENERAL FUND RESERVES

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
<u>Kershaw Reserve-101</u>							
Kershaw Park Fees	\$ -	\$ 700	\$ 700	\$ -	\$ -		NA
Kershaw Concessions	1,288	2,200	2,000	-	-		NA
Kershaw Licenses	4,000	6,000	6,000	-	-		NA
Interest & Earnings	770	3,986	2,000	2,098	-		
Total Revenues	\$ 6,058	\$ 12,886	\$ 10,700	\$ 2,098	\$ -	\$ -	0.00%
Transfer To Capital Fund (150)	-	-	-	88,339	-	-	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ 88,339	\$ -	\$ -	0.00%
Operating Surplus/(Loss)	6,058	12,886	10,700	(86,242)	-		
Beginning Fund Balance	67,298	73,356	86,242	86,242	-		Closed out Reserve Fund
Ending Fund balance	\$ 73,356	\$ 86,242	\$ 96,942	-	\$ -		

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
<u>Insurance Reserve - 102</u>							
Interest & Earnings	\$ 264	\$ 1,066	\$ 500	\$ 2,500	\$ 500	-	0.00%
Insurance Recoveries	39,916	1,003	-	6,738	-	-	0.00%
Interfund Transfers	-	25,000	100,000	100,000	-	(100,000)	
Total Revenues and Transfers	\$ 40,179	\$ 27,069	\$ 100,500	\$ 109,238	\$ 500	\$ (100,000)	-91.54%
Property Loss Expenses	77,507	25,000	-	10,144	-	-	0.00%
Total Expenditures and Transfers	\$ 77,507	\$ 25,000	\$ -	\$ 10,144	\$ -	\$ -	0.00%
Operating Surplus/(Loss)	(37,327)	2,069	100,500	99,094	500		
Beginning Fund Balance	60,693	23,366	-	25,434	124,528		
Ending Fund balance	\$ 23,366	\$ 25,434	\$ 100,500	\$ 124,528	\$ 125,028		

GENERAL FUND RESERVES

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
Capital Reserve - 103							
Interest & Earnings	\$ 18,055	\$ 108,225	\$ 70,000	\$ 75,000	\$ 70,000	-	0.00%
Sale of Equipment/Scrap	180,789	98,324	250,000	100,000	100,000	(150,000)	-150.00%
Donations	-	-	-	-	-	-	NA
CHIPS Reimbursement	-	167,047	-	-	-	-	-
Interfund Transfer - Other	3,036,396	2,400,000	2,850,000	2,938,339	2,800,000	(50,000)	-1.70%
Total Revenues and Transfers	\$ 3,235,240	\$ 2,773,596	\$ 3,170,000	\$ 3,113,339	\$ 2,970,000	\$ (200,000)	-6.42%
Transfer To Debt Service (130)	846,985	948,304	1,173,374	1,171,424	1,996,853	823,479	70.30%
Transfer To Capital Fund (150)	1,137,472	2,248,579	2,144,150	2,795,904	718,692	(1,425,458)	-50.98%
Total Expenditures and Transfers	\$ 1,984,456	\$ 3,196,883	\$ 3,317,524	\$ 3,967,328	\$ 2,715,545	\$ (601,980)	-15.17%
Operating Surplus/(Loss)	1,250,783	(423,287)	(147,524)	(853,989)	254,456		
Dog Park Reserve	29,051	29,051	29,051	29,051	29,051		
Beginning Fund Balance	858,252	2,109,035	1,685,748	1,685,748	831,760		
Ending Fund balance	\$ 2,138,086	\$ 1,714,800	\$ 1,567,276	\$ 860,811	\$ 1,115,267		

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
Police Reserve - 104							
Crime Proceeds-Restricted	\$ -	\$ -	\$ -	\$ 1,050	\$ -	-	0.00%
Crime Proceeds-Restricted-Federal	-	174,318	-	-	-	-	NA
Interest & Earnings	79	459	150	500	150	-	0.00%
Total Revenues and Transfers	\$ 79	\$ 174,777	\$ 150	\$ 1,550	\$ 150	\$ -	
Use of Funds	13,999	25,480	-	39,069	-	-	
Total Expenditures and Transfers	\$ 13,999	\$ 25,480	\$ -	\$ 39,069	\$ -	\$ -	
Operating Surplus/(Loss)	(13,920)	149,297	150	(37,519)	150		
Beginning Fund Balance	13,369	(551)	-	148,746	111,227		
Ending Fund balance	\$ (551)	\$ 148,746	\$ 150	\$ 111,227	\$ 111,377		

Special Revenue Funds

Special Revenue Funds

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
<u>Community Development-110</u>							
Community Development Income	\$ 50,088	\$ 61,379	\$ 48,308	\$ 53,402	\$ 17,259	(31,049)	-58.14%
Federal Aid - Hud Grant	-	-	-	-	-	-	NA
Interest & Earnings	220	251	-	-	-	-	NA
Total Revenues	\$ 50,308	\$ 61,630	\$ 48,308	\$ 53,402	\$ 17,259	\$ (31,049)	-58.14%
Grants/Loans Owner Occupants	55,539	55,567	25,000	25,000	25,000	-	0.00%
CDBG-Economic Development	-	82,000	-	-	-	-	NA
Total Expenditures	\$ 55,539	\$ 137,567	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Operating Surplus/(Loss)	(5,231)	(75,937)	23,308	28,402	(7,741)		
Beginning Fund Balance	204,809	199,578	123,641	123,641	152,043		
Ending Fund balance-Restricted	\$ 199,578	\$ 123,641	\$ 146,949	\$ 152,043	\$ 144,302		

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
<u>Park Facility Fee-121</u>							
Park Facility Fee	\$ 34,000	\$ 1,500	\$ 2,000	\$ 8,500	\$ 2,000		
Interest & Earnings	1,236	5,997	4,000	4,000	4,000	-	0.00%
Total Revenues	\$ 35,236	\$ 7,497	\$ 6,000	\$ 12,500	\$ 6,000	\$ -	0.00%
Transfer To Capital Fund (150)	5,000	-	-	-	85,000	85,000	NA
Total Expenditures	\$ 5,000	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	NA
Operating Surplus/(Loss)	30,236	7,497	6,000	12,500	(79,000)		
Beginning Fund Balance	88,621	118,857	126,354	126,354	138,854		
Ending Fund balance	\$ 118,857	\$ 126,354	\$ 132,354	\$ 138,854	\$ 59,854		

Special Revenue Funds

	2022	2023	2024	2024	2025	Increase (Decrease)	
						2025 to 2024 Budget	
						Actual	Actual
<u>Energy Projects Fund- 124</u>							
County Intermunicipal Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	-	NA
Other - Community Choice Income	-	-	-	-	-	-	NA
Donations	150	-	-	-	-	-	NA
Interest & Earnings	142	503	400	400	200	(200)	-50.00%
Total Revenues	\$ 292	\$ 503	\$ 400	\$ 400	\$ 200	\$ (200)	-50.00%
Materials & Supplies (.3)	-	4,625	-	-	-	-	NA
Contractual Costs (.4)	2,688	1,813	-	-	-	-	NA
Total Expenditures	\$ 2,688	\$ 6,438	\$ -	\$ -	\$ -	\$ -	NA
Operating Surplus/(Loss)	(2,396)	(5,934)	400	400	200		
Beginning Fund Balance	16,350	13,955	8,020	8,420	8,820		
Ending Fund balance	\$ 13,955	\$ 8,020	\$ 8,420	\$ 8,820	\$ 9,020		

	2022	2023	2024	2024	2025	Increase (Decrease)	
						2025 to 2024 Budget	
						Actual	Actual
<u>Cemetery Fund - 401</u>							
Interest & Earnings	12	14	10	10	10	-	0.00%
Total Revenues	\$ 12	\$ 14	\$ 10	\$ 10	\$ 10	\$ -	0.00%
Contractual Costs (.4)	-	-	-	-	-	-	NA
Transfer To Capital Fund (150)	-	-	-	-	-	-	NA
Total Expenditures	\$ -	NA					
Operating Surplus/(Loss)	12	14	10	10	10		
Beginning Fund Balance	29,042	29,054	29,069	29,069	29,079		
Ending Fund balance	\$ 29,054	\$ 29,069	\$ 29,079	\$ 29,079	\$ 29,089		

CAPITAL AND DEBT

GENERAL Government

Summary of General Fund Capital Expenditures

<u>Capital Fund (150)</u>	2024 Budget	2024 Projected	2025 Budget
Capital Expenditures	\$ 2,611,493	\$ 3,268,552	\$ 1,703,192
Funding Resources:			
Capital RESERVE (103)	\$ 2,144,150	\$ 2,795,904	\$ 803,692
FEDERAL Grants	161,250	10,162	150,000
STATE Grants	-	478,380	350,000
CHIPS Funding	306,093	171,367	384,500
DONATION	-	40,000	15,000
	\$ 2,611,493	\$ 3,495,813	\$ 1,703,192
Net Project	\$ -	(227,261)	\$ -
<u>Debt Service (130)</u>	2024 Budget	2024 Projected	2025 Budget
Principal-Serial Bonds	\$ 1,160,000	\$ 1,160,000	\$ 1,610,000
Interest-Serial Bonds	253,907	253,907	494,619
Bond Costs	-	2,500	-
Interest-BAN	-	-	158,414
Total Debt Expenditures	\$ 1,413,907	\$ 1,416,407	\$ 2,263,033
Funding Resources:			
Interest & Earnings	\$ -	\$ 75,909	\$ 9,000
Premium On Obligations	-	18,115	-
Interfund Transfer To Debt Service From General Fu	167,970	167,970	164,069
Interfund Transfer To Debt Service (130)	1,173,374	1,171,424	1,996,853
Total Funding Resources	\$ 1,341,344	\$ 1,433,418	\$ 2,169,922
Total Funding Resources	72,563	(17,011)	93,111
Beginning Fund Balance	(72,563)	(76,100)	(93,111)
Ending Fund Balance	\$ -	\$ (93,111)	\$ -

GENERAL FUND

Detail of General Fund 2024 Capital Expenditures Budget

Account Name	Original Budget	Budget Adjustments	Current Budget	Projection
TECHNOLOGY				
Technology Upgrade	-	14,300	14,300	14,300
CITY HALL				
City Hall Exterior Renovations	40,400	-	40,400	25,903
City Hall Water Heater	-	13,225	13,225	12,525
HURLEY BUILDING				
Hurley Building Security Upgrades	30,000	8,500	38,500	38,500
Large Document Plotter	15,000	(1,884)	13,116	13,116
Central Garage Ventilation System	50,000	-	50,000	48,735
Central Garage Lifts	60,000	(3,024)	56,976	56,482
Hurley Building Generator (Carryover)	-	157,624	157,624	157,623
Hurley Building Electric Charging Station (Carryover)	-	64,172	64,172	64,172
Deputy Director/Engineer Vehicle (Carryover)	-	54,821	54,821	54,820
Building Maintenance Vehicle (Carryover)	-	57,829	57,829	57,829
Ford F-150 Directors Vehicle- (Carryover)	-	49,344	49,344	49,344
Central Garage Vehicle (Carryover)	-	67,000	67,000	66,417
CODE ENFORCEMENT				
Code Vehicle-(Carryover)	-	49,344	49,344	49,344
Code Vehicle-(Carryover)	-	49,344	49,344	49,344
POLICE DEPARTMENT				
Police Dept - Marked Car	75,000	1,500	76,500	76,292
Police Dept - Marked Car	75,000	1,500	76,500	76,292

GENERAL FUND

Detail of General Fund 2024 Capital Expenditures Budget

Account Name	Original Budget	Budget Adjustments	Current Budget	Projection
Police Dept - Marked Car (Carryover)	-	70,995	70,995	70,406
Police Dept - Marked Car (Carryover)	-	70,995	70,995	70,406
Police Dept - Unmarked Car (Carryover)	-	56,995	56,995	56,988
Police Dept - Unmarked Car	55,000	(12,000)	43,000	5,886
HVAC/ Heat Pumps Repl - 6 Ac Units	55,000	74,498	129,498	113,678
FIRE DEPARTMENT				
Automated External Defibrillators	15,000	-	15,000	14,836
RDC-Inflatable & Water Gear (FEMA75%)	11,250	-	11,250	10,162
RDC-Inflatable & Water Gears	3,750	-	3,750	3,512
Gym Equipment Upgrade	15,000	-	15,000	-
Roof & Lighting	20,000	33,034	53,034	53,034
Water Service Line	-	35,000	35,000	32,154
Water Heater	-	13,398	13,398	12,698
Building Generator (Carryover)	-	109,316	109,316	107,316
TRANSPORTATION				
Trans Mack 6 Wheel Dump With Plow	325,000	(2,111)	322,889	318,288
Trans Ford F-150	70,000	(6,705)	63,295	61,444
Trans -Traffic Sign Making Equip	50,000	(8,865)	41,135	36,998
Leaf Vacuum (Carryover)	-	274,800	274,800	271,937
Trans - Street Sweeper (Net of Trade in of \$150,00	110,000	-	110,000	109,185
Chips-Street/Sidewalk Allocation	306,093	79,312	385,405	171,367
Saltonstall/Feeder Canal Bridge Design (Carryover	100,000	3,500	103,500	3,500

GENERAL FUND

Detail of General Fund 2024 Capital Expenditures Budget

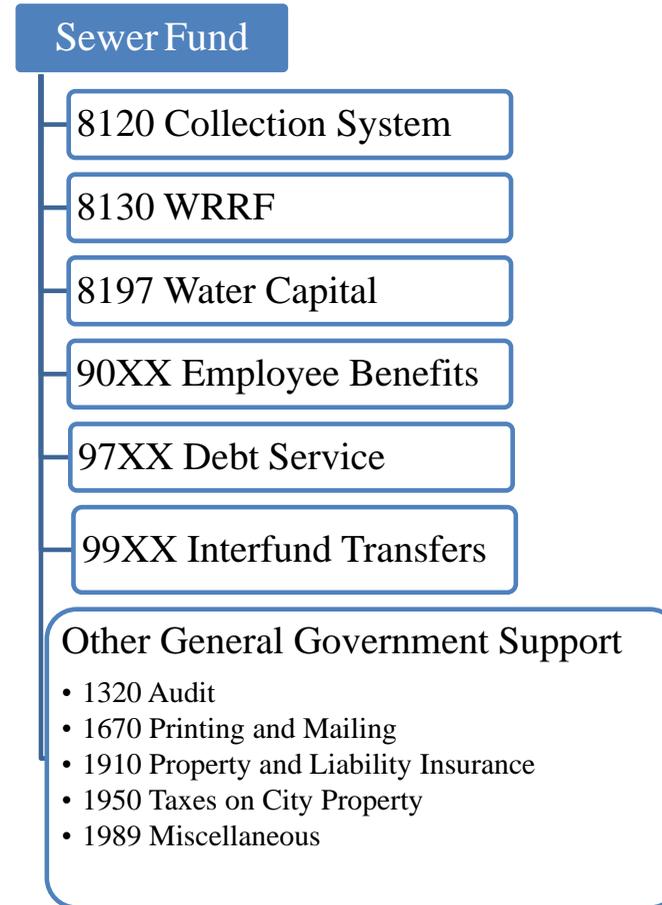
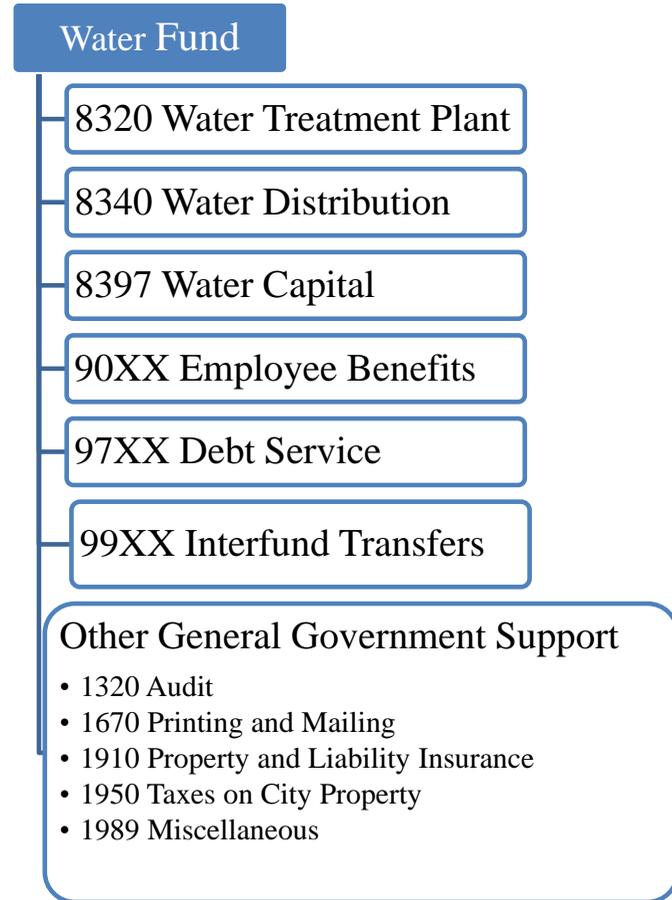
Account Name	Original Budget	Budget Adjustments	Current Budget	Projection
Lakeshore Dr Feeder Canal Design (Carryover)	-	28,750	28,750	28,750
Solar Electric Charging Stations (Carryover)	-	35,896	35,896	35,896
ECONOMIC DEVELOPMENT				
Central On Main (Carryover/Resolution)	-	22,869	22,869	14,038
PARKS				
Park-Sonnenberg	350,000	-	350,000	-
Park-City Pier Dock Resurface Yr2/3	50,000	-	50,000	35,000
Park - Woodlawn Drainage	50,000	-	50,000	9,000
Parks Woodlawn Drainage (FEMA)	150,000	-	150,000	-
Kershaw Park Sidewalk	-	85,034	85,034	85,034
Parks Dump Truck-(Carryover)	-	49,344	49,344	49,344
Parks Dump Truck-(Carryover)	-	49,344	49,344	49,344
Parks Truck-(Carryover)	-	77,803	77,803	77,803
Ford F-350 Dump (Carryover)	-	-	-	-
HOME AND COMMUNITY				
Mack Garbage Truck	230,000	-	230,000	270,399
Transfer Station-Culvert/ Entry Imp -Continued	150,000	5,430	155,430	87,302
Flood Mitigation	150,000	-	150,000	91,809
TOTAL CAPITAL EXPENDITURES	\$ 2,611,493	\$ 1,715,924	\$ 4,341,717	\$ 3,254,252

GENERAL FUND

Detail of General Fund 2025 Capital Expenditures Budget

Account Name	2025 Budget	Reserve	Other Funding
POLICE DEPARTMENT			
Police Dept - Marked Car	85,000	-	85,000
Police Dept - Marked Car	85,000	-	85,000
Police Dept - Unmarked Car	67,500	-	67,500
DC Fast Charger and Electric Upgrade	100,000	87,500	12,500
FIRE DEPARTMENT			
Parking Lot	75,000	75,000	
Rescue Tool	50,000	50,000	
Portable Radios	50,000	50,000	
TRANSPORTATION			
Dump Truck F350	79,000	79,000	
John Deere Loader (G/W/S)	28,000	28,000	
CHIPS-Street/Sidewalk Allocation	384,500	-	384,500
PARKS			
Dump Truck F350	75,000	75,000	
Skid Steer	40,000	40,000	
City Pier Phase 3 Dock Resurface	40,000	40,000	
Woodlawn Drainage (FEMA Project)	191,000	41,000	150,000
Jefferson Park Building Renovation	200,000	85,000	115,000
HOME AND COMMUNITY			
Old Transfer Station Culvert Replacement	95,000	95,000	
Flood Mitigation	58,192	58,192	
TOTAL CAPITAL EXPENDITURES	\$ 1,703,192	\$ 803,692	\$ 899,500

City of Canandaigua
Summary of Departments-Enterprise Funds



WATER FUND

WATER FUND

Summary of Water Fund

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
Water Fund Revenues							
Water Charges	\$ 3,997,076	\$ 4,191,111	\$ 4,615,534	\$ 4,474,071	\$ 5,457,321	\$ 841,787	18.24%
Use of Money & Property	13,373	39,803	27,000	27,000	27,000	-	0.00%
State Grants - Operating				2,349			
Other Revenue	9,476	2,087	-	993	-	-	-
Revenues	\$ 4,019,925	\$ 4,233,001	\$ 4,642,534	\$ 4,504,414	\$ 5,484,321	\$ 841,787	18.13%
Water Fund Expenditures							
Water Treatment	\$ 1,186,905	\$ 1,197,084	\$ 1,336,780	\$ 1,220,313	\$ 1,380,055	\$ 43,275	3.24%
Water Distribution	578,721	692,677	795,479	744,191	828,383	32,904	4.14%
Other Expenditures	485,518	576,724	618,258	634,722	665,176	46,918	7.59%
Employee Benefits	379,351	380,925	448,318	449,193	497,032	48,714	10.87%
Cash Capital	25,000		-	-	-	-	-
Interfund Transfers	790,000	965,000	1,640,000	1,640,000	2,290,000	650,000	39.63%
Expenditures	\$ 3,445,495	\$ 3,812,411	\$ 4,838,835	\$ 4,688,419	\$ 5,660,646	\$ 821,812	16.98%

WATER FUND

Summary of Water Fund

	2022 Actual	2023 Actual	2024 Budget	2024 Projections	2025 Budget	Increase (Decrease)	
						2025 to 2024 Budget	
						\$	%
Capital Transactions							
Capital Expenditures-WTP	\$ (716,122)	\$ (375,681)	\$ (465,000)	\$ (1,385,797)	\$ (2,795,000)	\$ (2,330,000)	501.08%
Debt Service-WTP	(174,835)	(235,688)	(290,702)	(290,702)	(282,723)	\$ 7,979	-2.74%
Transfers from Reserves WTP (203)	334,227	268,206	755,702	1,676,499	3,077,723	\$ 2,322,021	307.27%
Capital Expenditures-Distribution	(199,596)	(662,333)	(187,500)	(261,499)	(240,500)	\$ (53,000)	28.27%
Debt Service-Distribution	(307,110)	(230,677)	(178,204)	(178,204)	(294,506)	\$ (116,302)	65.26%
Transfers from Reserves Distribution (201)	124,899	376,759	365,704	356,017	535,006	\$ 169,302	46.29%
State Grants	422,901	14,000.00	-	-	-	\$ -	-
Federal ARPA Funds	74,696	379,048	-	83,686	-	\$ -	-
NET Capital	\$ (440,939)	\$ (466,365)	\$ -	\$ -	\$ -	\$ -	-
Water Fund Surplus (Loss)	\$ 133,491	\$ (45,775)	\$ (196,301)	\$ (184,006)	\$ (176,325)	\$ 19,975	-10.18%
FUND BALANCE-Operating							
Beginning Fund Balance-Operating	\$ 1,213,596	\$ 1,388,528	\$ 1,343,060	\$ 1,343,060	\$ 1,159,054	(184,006)	-13.70%
Operating Surplus/(Loss)	133,491	(45,775)	(196,301)	(184,006)	(176,325)	19,975	-10.18%
Debt Service Fund/Adjustments	41,441	307	-	-	-	-	-
Ending Fund Balance	\$ 1,388,528	\$ 1,343,060	\$ 1,146,759	\$ 1,159,054	\$ 982,729	\$ (164,030)	-14.30%
Fund Balance as % of Expenditures	35.7%	31.4%	23.7%	24.7%	17.4%		

WATER FUND REVENUES-Detail

	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Increase (Decrease) 2025 to 2024 Budget		
						\$	%	
Water Charges								
Metered Water Sales	\$ 1,588,924	\$ 1,742,994	\$ 1,946,409	\$ 1,936,351	\$ 2,368,896	\$ 422,487	21.71%	
Town Water Sales	2,354,723	2,396,059	2,624,125	2,475,000	3,043,425	419,300	15.98%	
Water Service Charges	18,362	12,097	15,000	20,000	15,000	-	0.00%	
On Line Payment Charges	7,136	10,181	-	12,000	-	-	-	
Late Payment Penalties	27,061	28,961	30,000	30,000	30,000	-	0.00%	
Other Governments	870	820	-	720	-	-	-	
Total Water Charges	\$ 3,997,076	\$ 4,191,111	\$ 4,615,534	\$ 4,474,071	\$ 5,457,321	\$ 841,787	18.24%	
Use Of Money And Property								
Interest Earnings	\$ 5,373	\$ 28,653	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%	
Rental of City Property	8,000	11,150	12,000	12,000	12,000	-	0.00%	
Total Use of Money and Property	\$ 13,373	\$ 39,803	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0.00%	
Workers Comp Reimbursement								
Workers Comp Reimbursement	\$ 9,476	\$ 2,087	\$ -	\$ -	\$ -	\$ -	-	
Unclassified Revenues	-	-	-	993	-	-	-	
Total Other Revenues	\$ 9,476	\$ 2,087	\$ -	\$ 993	\$ -	\$ -	-	
Total Water Revenues	\$ 4,019,925	\$ 4,233,001	\$ 4,642,534	\$ 4,502,064	\$ 5,484,321	\$ 841,787	18.13%	

WATER FUND REVENUES-Detail

	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Increase (Decrease) 2025 to 2024 Budget		
						\$	%	
Funds for Capital:								
Federal and State GRANTS								
Federal Grants - ARPA	74,696	379,049	-	83,686	-	-	-	-
State DOH Grants-Capital	422,901	14,000	-	-	-	-	-	-
State DOH Grants-Operating				2,349				
Total Grants	\$ 497,597	\$ 393,049	\$ -	\$ 86,035	\$ -	\$ -	-	-
Interfund Transfers								
Transfer for Capital WTP (203)	293,221	268,206	465,000	1,385,797	2,795,000	2,330,000	501.08%	
Transfer for Debt WTP (203)	41,007	-	290,702	290,702	282,723	(7,979)	-2.74%	
Transfer for Capital Distribution (201)	124,899	376,759	187,500	177,813	240,500	53,000	28.27%	
Transfer for Debt- Distribution (201)	-	-	178,204	178,204	294,506	116,302	65.26%	
Total Transfers from Reserves	\$ 459,126	\$ 644,966	\$ 1,121,406	\$ 2,032,516	\$ 3,612,729	\$ 2,491,323	222.16%	
TOTAL REVENUES and Transfers	\$ 4,976,648	\$ 5,271,015	\$ 5,763,940	\$ 6,620,615	\$ 9,097,050	\$ 3,333,110	57.83%	

WATER FUND EXPENDITURES

	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
<u>Water Treatment Plant - 8320</u>							
Salaries & Wages (.1)	\$ 430,540	\$ 448,380	\$ 470,938	\$ 472,454	\$ 507,267	\$ 36,328	7.71%
Equipment (.2)	68,507	20,186	17,500	17,500	21,000	3,500	20.00%
Materials & Supplies (.3)	168,578	245,153	296,800	240,200	315,600	18,800	6.33%
Contractual Costs (.4)	487,254	449,956	515,512	454,129	497,383	(18,129)	-3.52%
Employee Benefits -FICA (.8)	32,024	33,407	36,030	36,030	38,806	2,776	7.70%
Total Operating Expenditures	\$ 1,186,904	\$ 1,197,082	\$ 1,336,780	\$ 1,220,313	\$ 1,380,055	\$ 43,275	3.24%
<u>Water Distribution - 8340</u>							
Salaries & Wages (.1)	\$ 415,238	\$ 410,672	\$ 464,441	\$ 459,634	\$ 479,889	\$ 15,449	3.33%
Equipment (.2)	6,745	12,954	9,000	5,000	12,000	3,000	33.33%
Materials & Supplies (.3)	98,197	188,766	192,727	188,727	223,000	30,273	15.71%
Contractual Costs (.4)	27,479	50,020	93,781	55,300	76,782	(16,999)	-18.13%
Employee Benefits -FICA (.8)	31,062	30,265	35,530	35,530	36,712	1,182	3.33%
Total Operating Expenditures	\$ 578,721	\$ 692,677	\$ 795,479	\$ 744,191	\$ 828,383	\$ 32,904	4.14%
<u>Other Expenditures (.4)</u>							
Audit	\$ 4,430	\$ 4,200	\$ 5,050	\$ 5,050	\$ 4,760	\$ (290)	-5.74%
Credit Card Fees	5,502	8,078	-	17,000	-	-	-
Financial Advisors	784	1,829	1,000	1,000	1,000	-	0.00%
Centralized Printing and Mailing	5,150	5,844	6,400	6,400	6,400	-	0.00%
Insurance	43,650	65,546	70,764	71,728	86,562	15,798	22.32%
Taxes On City Property	185,016	157,387	158,354	158,354	158,354	-	0.00%
General Fund Overhead Payment	240,987	333,840	375,190	375,190	406,600	31,410	8.37%
Miscellaneous Expenses	-	-	1,500	-	1,500	-	0.00%
Total Other Expenses	\$ 485,518	\$ 576,724	\$ 618,258	\$ 634,722	\$ 665,176	\$ 46,918	7.59%

WATER FUND EXPENDITURES

	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
<u>Employee Benefits (.8)</u>							
NYS General Retirement	\$ 89,363	\$ 93,888	\$ 114,890	\$ 115,765	\$ 137,198	\$ 22,308	19.42%
Worker's Compensation	36,345	28,707	22,018	22,018	21,104	(914)	-4.15%
Medical & Dental Ins-Active	213,915	213,705	264,083	264,083	290,920	26,837	10.16%
Medical & Dental Ins-Retiree	33,424	40,780	41,738	41,738	38,320	(3,418)	-8.19%
Employee Benefits -FICA	644	548	1,285	1,285	489	(796)	-61.93%
Other Employee Benefits	5,661	3,297	4,304	4,304	5,204	900	20.91%
Retirement Payouts	-	-	-	-	3,797	3,797	-
Total Employee Benefits	\$ 379,351	\$ 380,925	\$ 448,318	\$ 449,193	\$ 497,032	\$ 48,714	10.87%
<u>Interfund Transfer</u>							
Return on Investment	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ -	0.00%
Transfer to WTP (203) Capital Reserve	350,000	450,000	1,000,000	1,000,000	1,500,000	500,000	50.00%
Transfer to Distribution (201) Capital Reserve	150,000	225,000	350,000	350,000	500,000	150,000	42.86%
Total Interfund Transfers	\$ 790,000	\$ 965,000	\$ 1,640,000	\$ 1,640,000	\$ 2,290,000	\$ 650,000	39.63%
Total Operating Expenditures	\$ 3,420,494	\$ 3,812,409	\$ 4,838,835	\$ 4,688,419	\$ 5,660,646	\$ 821,812	16.98%
<u>Funded By Reserves/Grants:</u>							
<u>Debt Service</u>							
Serial Bond WTP - Principal (.6)	\$ 148,000	\$ 212,223	\$ 216,032	\$ 216,032	\$ 211,032	\$ (5,000)	-2.31%
Serial Bond WTP - Interest (.7)	26,835	23,465	74,670	74,670	71,691	(2,979)	-3.99%
Serial Bond Distribution- Principal (.6)	221,000	151,777	157,968	157,968	207,968	50,000	31.65%
Serial Bond Distribution - Interest (.7)	86,110	78,900	20,236	20,236	61,094	40,858	201.91%
BAN Distribution - Interest					25,444	25,444	
Total Debt Service	\$ 481,945	\$ 466,365	\$ 468,906	\$ 468,906	\$ 577,229	\$ 108,323	23.10%

WATER FUND EXPENDITURES

	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
<u>Capital Purchases</u>							
Capital Purchases-WTP	\$ 741,122	\$ 375,681	\$ 465,000	\$ 1,385,797	\$ 2,795,000	\$ 2,330,000	501.08%
Capital Purchases-Distribution	199,596	662,333	187,500	261,499	240,500	53,000	28.27%
	\$ 940,717	\$ 1,038,014	\$ 652,500	\$ 1,647,296	\$ 3,035,500	\$ 2,383,000	365.21%
<u>Total Water Fund Expenditures</u>	\$ 4,843,156	\$ 5,316,788	\$ 5,960,241	\$ 6,804,621	\$ 9,273,376	\$ 3,313,135	55.59%

Summary of Water Fund Reserve Funds

WATER TREATMENT PLANT (203)	2024				2025
	Budget	Amendments	Final Budget	Projection	Capital Plan
Capital Expenditures:					
Transfer to Water Fund-Capital	465,000	785,797.00	1,250,797	1,385,797	2,795,000
Transfer to Water Fund-Debt	290,702	-	290,702	290,702	282,723
Total Expenditures	\$ 755,702	\$ 785,797	\$ 1,541,499	\$ 1,676,499	\$ 3,077,723
Funding Sources:					
Interest Earnings	20,000	-	20,000	30,000	20,000
Sale of Equipment	-	-	-	-	-
Federal Grants					1,750,000
Interfund Transfer From Water Fund	1,000,000	-	1,000,000	1,000,000	1,500,000
Total Funding Sources	\$ 1,020,000	\$ -	\$ 1,020,000	\$ 1,030,000	\$ 3,270,000
Budget Surplus (Deficit)	264,298	(785,797)	(521,499)	(646,499)	192,277
Beginning fund balance	1,042,152		1,042,152	1,042,152	395,653
Ending fund balance	\$ 1,306,450	\$ (785,797)	\$ 520,653	\$ 395,653	\$ 587,930

WATER DISTRIBUTION (201)	2023				2024
	Budget	Amendments	Final Budget	Projection	Capital Plan
Capital Expenditures:					
Transfer to Water Fund-Capital	187,500	321,313.00	508,813	177,813	240,500
Transfer to Water Fund-Debt	178,204	-	178,204	178,204	294,506
Federal Aid-ARPA Funding	-	83,686.00	83,686	83,686	
	\$ 365,704	\$ 404,999	\$ 770,703	\$ 439,703	\$ 535,006
Funding Sources:					
Interest Earnings	10,000	-	10,000	20,000	10,000
Sale of Equipment	-	-	-	-	-
Federal Aid-ARPA Funding	-	83,686	83,686	83,686	-
Interfund Transfer From Debt Service Fund (230)					11,000
Interfund Transfer From Water Fund	350,000	-	350,000	350,000	500,000
	\$ 360,000	\$ 83,686	\$ 443,686	\$ 453,686	\$ 521,000
Budget Surplus (Deficit)	(5,704)	(321,313)	(327,017)	13,983	(14,006)
Beginning fund balance	420,907		420,907	420,907	434,890
Ending fund balance	\$ 415,203	\$ (321,313)	\$ 93,890	\$ 434,890	\$ 420,884

WATER FUND Summary of Capital Purchases

	2024				2025	
	Budget	Amendments	Final Budget	Projection	Capital Plan	FUNDING
Water Treatment Plant CAPITAL (203)						
203 (2024) WTP RAW WATER PUMP #3 REPAIRS (C)	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	
203 (2024) WTP TTHM PROJECT ENGINEERING (C)	100,000	60,000	160,000	160,000	\$ -	
203 (2024) WTP DAF JAR TESTING (C)	200,000	(25,000)	175,000	175,000	-	
203 (2024) WTP NEW TANK ENGINEERING (C)	165,000	(35,000)	130,000	130,000	-	
203 (2024) WTP BUILDING GENERATOR (C)	-	770,797	770,797	920,797	-	
203 (2025) WTP SKYLIGHT PROJECT (C)	-	-	-	-	80,000	203 RESERVE
203 (2025) WTP ELECTRICAL UPGRADES (C)	-	-	-	-	20,000	203 RESERVE
203 (2025) WTP CONTAINMENT TANK (C)	-	-	-	-	25,000	203 RESERVE
203 (2025) WTP VALVE REPLACEMENT (C)	-	-	-	-	20,000	203 RESERVE
203 (2025) WTP TTHM CONSTRUCTION (C)	-	-	-	-	1,750,000	GRANT
203 (2025) WTP CHEMICAL FEED/DAF/VALVE ENG (C)	-	-	-	-	900,000	203 RESERVE
Total Water Treatment Plant Capital	\$ 465,000	\$ 785,797	\$ 1,250,797	\$ 1,385,797	\$ 2,795,000	
Water Distribution CAPITAL (201)						
201 (MULTIPLE) WD WATER METER PROJECT (C)	\$ 112,500	\$ 21,313	\$ 133,813	\$ 103,780	\$ 112,500	201 RESERVE
201 (2024) WD ARPA JEFFERSON WATERMAIN (C)		83,686	83,686	83,686	-	
201 (2024) WD RESERVE JEFFERSON WATERMAIN (C)		300,000	300,000	-	50,000	201 RESERVE
201 (2024) WD FORD F-150 P/U (C)		75,000	75,000	74,034		
201 WD 2025 PRESSURE MONITORING PROBES (C)	-	-	-	-	50,000	201 RESERVE
201 (2025) WD JOHN DEERE LOADER (G/W/S) (C)	-	-	-	-	28,000	201 RESERVE
Total Water Distribution Capital	\$ 112,500	\$ 479,999	\$ 592,499	\$ 261,499	\$ 240,500	
Total Water Fund Capital	\$ 577,500	\$ 1,265,797	\$ 1,843,297	\$ 1,647,296	\$ 3,035,500	

Capital Fund-Bonded Project-Multiple Street Project (252)	2022	2023	2024 Projection	2025	Total Project
BOND/BAN PROCEEDS			(1,150,000)		(1,150,000)
BONDING COSTS			3,000	10,000	13,000
MULTIPLE STREET- SEWER LINES			1,094,200		1,094,200
CONTINGENCY	-	-	-	42,800	42,800
Project Totals	\$ -	\$ -	\$ (52,800)	\$ 52,800	\$ -

Capital Fund-Bonded Project-Concrete Water Tank (251)	2022	2023	2024 Projection	2025	Total Project
BOND PROCEEDS				(6,000,000)	(6,000,000)
BONDING/LEGAL/ ADMIN COSTS				285,000	285,000
ENGINEERING				545,000	545,000
CONCRETE TANK CONSTRUCTION				4,130,000	4,130,000
CONTINGENCY	-	-	-	1,040,000	1,040,000
Project Totals	\$ -	\$ -	\$ -	\$ -	\$ -

SEWER FUND

SEWER FUND

Summary of Sewer Fund

	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
Sewer Fund Revenues							
Sewer Charges	\$ 1,942,668	\$ 2,287,329	\$ 2,507,097	\$ 2,564,308	\$ 2,700,646	\$ 193,549	7.72%
Charges to Other Governments	657,364	755,166	878,165	886,470	1,056,134	177,969	20.27%
Use of Money & Property	1,320	27,620	20,000	20,000	20,000	-	0.00%
Other Revenue	25,358	4,909	1,250	1,430	1,250	-	0.00%
Revenues	\$ 2,626,710	\$ 3,075,024	\$ 3,406,512	\$ 3,472,208	\$ 3,778,030	\$ 371,518	10.91%
Sewer Fund Expenditures							
Sewer Collection	\$ 222,750	\$ 282,739	\$ 333,538	\$ 344,488	\$ 362,285	\$ 28,746	8.62%
Water Resource Recovery Facility	1,188,287	1,270,859	1,633,320	1,416,916	1,721,165	87,845	5.38%
Other Expenditures	272,644	391,020	465,335	467,029	502,273	36,938	7.94%
Employee Benefits	229,965	219,147	267,607	236,521	265,917	(1,690)	-0.63%
Transfer to Reserves	562,275	612,275	812,275	812,275	1,003,175	190,900	23.50%
Expenditures	\$ 2,475,921	\$ 2,776,041	\$ 3,512,075	\$ 3,277,230	\$ 3,854,815	\$ 342,740	9.76%

SEWER FUND

Summary of Sewer Fund

	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
Capital and Debt Transactions							
Capital Expenditures-Collections (302)	\$ (166,446)	\$ (791,614)	\$ (212,500)	\$ (353,404)	\$ (140,500)	\$ (72,000)	-33.88%
Debt Service - Collection (302)	\$ (216,413)	\$ (196,373)	\$ (172,083)	\$ (172,083)	\$ (329,864)	\$ 157,782	91.69%
Transfer from Collection Reserve (302)	\$ 61,081	\$ 610,833	\$ 384,583	\$ 473,237	\$ 470,364	\$ (85,782)	22.31%
Capital Expenditures-WRRF (303)	\$ (1,965,591)	\$ (1,031,896)	\$ (1,289,900)	\$ (1,480,949)	\$ (660,000)	\$ (629,900)	-48.83%
Debt Service - WRRF (303)	\$ (495,375)	\$ (939,368)	\$ (1,711,125)	\$ (1,711,125)	\$ (2,598,813)	\$ 887,688	51.88%
Transfer from WRRF Reserve (303)	\$ 1,675,283	\$ 1,871,264	\$ 3,001,025	\$ 3,192,074	\$ 3,258,813	\$ (257,788)	8.59%
NYS DOH Grant	900,000	-	-	100,000	-	\$ -	
Federal ARPA Funds	41,561	180,781	-	52,250	-	-	
NET Capital	\$ (165,899)	\$ (296,373)	\$ -	\$ 100,000	\$ -	\$ -	
Sewer Fund Surplus (Loss)	\$ (15,110)	\$ 2,611	\$ (105,563)	\$ 294,978	\$ (76,785)	\$ (28,778)	-27.26%
FUND BALANCE-Operating							
Beginning Fund Balance-Operating	\$ 1,135,344	\$ 1,163,696	\$ 1,126,897	\$ 1,126,897	\$ 1,421,875		
Operating Surplus/(Loss)	(15,110)	2,611	(105,563)	294,978	(76,785)		
Funds for Debt Service	43,462	(39,410)					
Ending Fund Balance	\$ 1,163,696	\$ 1,126,897	\$ 1,021,333	\$ 1,421,875	\$ 1,345,090		
Fund Balance as % of Expenditures	44.0%	36.7%	29.1%	44.8%	34.9%		

SEWER FUND REVENUES - Details

	2022	2023	2024	2023	2025	Increase (Decrease)						
						Actual	Actual	Budget	Projection	Budget	2025 to 2024 Budget	
											\$	%
Sewer Charges												
Metered Sales	\$ 1,568,731	\$ 1,899,157	\$ 2,111,789	\$ 2,169,000	\$ 2,294,521	\$ 182,732	8.65%					
Late Payment Penalties	30,991	36,652	35,000	35,000	35,000	-	0.00%					
Liquid Waste Agreements	342,946	351,520	360,308	360,308	371,125	10,817	3.00%					
Total Water Charges	\$ 1,942,668	\$ 2,287,329	\$ 2,507,097	\$ 2,564,308	\$ 2,700,646	\$ 193,549	7.72%					
Charges to Other Governments												
Ontario County /O/M Share	\$ 657,364	\$ 755,166	\$ 878,165	\$ 886,470	\$ 1,056,134	\$ 177,969	20.27%					
WWTP Lab Fees	-	-	-	-	-	-	-					
Total Charges to Other Governments	\$ 657,364	\$ 755,166	\$ 878,165	\$ 886,470	\$ 1,056,134	\$ 177,969	20.27%					
Use of Money and Property												
Interest Earnings	\$ 1,320	\$ 27,620	\$ 20,000	\$ 20,000	\$ 20,000	-	0.00%					
Total Use of Money and Property	\$ 1,320	\$ 27,620	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%					
Other Revenues												
Sewer Permits	\$ 2,170	\$ 840	\$ 750	\$ 930	\$ 750	\$ -	0.00%					
Insurance Recoveries	23,188	-	-	-	-	-	-					
Unclassified Revenues	-	4,069	500	500	500	-	0.00%					
Total Other Revenues	\$ 25,358	\$ 4,909	\$ 1,250	\$ 1,430	\$ 1,250	\$ -	-					
Total Revenues	\$ 2,626,710	\$ 3,075,024	\$ 3,406,512	\$ 3,472,208	\$ 3,778,030	\$ 371,518	10.91%					

SEWER FUND REVENUES - Details

	2022	2023	2024	2023	2025	Increase (Decrease)						
						Actual	Actual	Budget	Projection	Budget	2025 to 2024 Budget	
											\$	%
Funds for Capital:												
Federal and State GRANTS												
NYS DOH Grant	\$ 900,000	\$ -	\$ -	\$ 100,000	\$ -	-	-					
ARPA Funds	41,561	180,781	-	52,250	-	-	-					
Total Grants	\$ 941,561	\$ 180,781	\$ -	\$ 152,250	\$ -	\$ -	10.91%					
Interfund Transfers												
Transfer for Capital COLLECTION (302)	\$ 61,081	\$ 610,833	\$ 212,500	\$ 301,154	\$ 140,500	\$ (72,000)	-33.88%					
Transfer for Debt COLLECTION (302)	-	-	172,083	172,083	329,864	157,782	91.69%					
Transfer for Capital WRRF (303)	1,129,392	931,896	1,289,900	1,480,949	660,000	(629,900)	-48.83%					
Transfer for Debt WRRF (303)	545,892	939,368	1,711,125	1,711,125	2,598,813	887,688	51.88%					
Total Transfers from Reserves	\$ 1,736,364	\$ 2,482,097	\$ 3,385,608	\$ 3,665,311	\$ 3,729,177	\$ 343,570	10.15%					
TOTAL REVENUES and Transfers	\$ 5,304,636	\$ 5,737,903	\$ 6,792,120	\$ 7,289,769	\$ 7,507,207	\$ 715,088	10.53%					

Summary of Sewer Fund Expenditures

	2022 Actual	2023 Actual	2024 Budget	2024 Projection	2025 Budget	Increase (Decrease) 2025 to 2024 Budget	
						\$	%
<u>Sewer Collection - 8120</u>							
Salaries & Wages (.1)	\$ 151,456	\$ 148,472	\$ 142,383	\$ 144,383	\$ 147,807	\$ 5,424	3.81%
Equipment (.2)	14,132	6,656	12,100	4,000	11,000	(1,100)	-9.09%
Materials & Supplies (.3)	14,321	18,909	18,395	22,895	17,600	(795)	-4.32%
Contractual Costs (.4)	30,835	96,571	149,770	162,320	174,570	24,800	16.56%
Employee Benefits -FICA (.8)	12,005	12,131	10,890	10,890	11,307	417	3.83%
Total Operating Expenditures	222,750	282,739	333,538	344,488	362,285	28,746	8.62%
<u>Water Resource Recovery Facility 8130</u>							
Salaries & Wages (.1)	\$ 370,886	\$ 398,480	\$ 504,519	\$ 474,954	\$ 575,496	\$ 70,977	14.07%
Equipment (.2)	19,850	4,819	6,400	12,400	15,900	9,500	148.44%
Materials & Supplies (.3)	176,566	202,319	275,239	246,742	320,740	45,501	16.53%
Contractual Costs (.4)	593,224	636,257	808,852	644,510	765,004	(43,848)	-5.42%
Employee Benefits -FICA (.8)	27,762	28,983	38,310	38,310	44,025	5,715	14.92%
Total Operating Expenditures	1,188,287	1,270,859	1,633,320	1,416,916	1,721,165	87,845	5.38%
<u>Other Expenditures (.4)</u>							
Audit	\$ 4,270	\$ 3,765	\$ 4,230	\$ 4,230	\$ 3,980	\$ (250)	-5.91%
Fiscal Advisors (.4)	4,943	1,551	4,150	4,150	4,150	-	0.00%
Central Printing & Mailing	5,150	6,070	6,400	6,400	6,400	-	0.00%
Insurance	61,111	90,315	124,385	126,079	134,353	9,968	8.01%
Miscellaneous Expenses	-	-	1,000	1,000	1,000	-	0.00%
General Fund Overhead Payment	197,171	289,320	325,170	325,170	352,390	27,220	8.37%
Total Other Expenses	\$ 272,644	\$ 391,020	\$ 465,335	\$ 467,029	\$ 502,273	\$ 36,938	7.94%

Summary of Sewer Fund Expenditures

	2022	2023	2024	2024	2025	Increase (Decrease) 2025 to 2024 Budget	
<u>Employee Benefits (.8)</u>							
NYS General Retirement	\$ 66,792	\$ 68,432	\$ 79,795	\$ 80,395	\$ 99,539	\$ 19,744	24.74%
Worker's Compensation	27,722	21,023	15,396	15,396	15,553	157	1.02%
Medical & Dental Ins-Active	100,532	98,696	145,718	114,032	143,875	(1,843)	-1.26%
Medical & Dental Ins-Retiree	27,992	29,418	21,937	21,937	2,039	(19,898)	-90.71%
Employee Benefits -FICA	958	531	1,112	1,112	1,112		0.00%
Other Employee Benefits	1,297	387	3,649	3,649	3,799	150	4.11%
Retirement Payouts	4,672	660	-	-	-	-	
Total Employee Benefits	\$ 229,965	\$ 219,147	\$ 267,607	\$ 236,521	\$ 265,917	\$ (1,690)	-0.63%
<u>Interfund Transfer (.9)</u>							
Transfer to Collection (302) Capital Reserve	\$ 100,000	\$ 150,000	\$ 350,000	\$ 350,000	\$ 550,000	\$ 200,000	57.14%
Transfer to WRRF (303) Capital Reserve	462,275	462,275	462,275	462,275	453,175	(9,100)	-1.97%
Total Interfund Transfers	\$ 562,275	\$ 612,275	\$ 812,275	\$ 812,275	\$ 1,003,175	\$ 190,900	23.50%
Total Operating Expenditures	\$ 2,475,921	\$ 2,776,041	\$ 3,512,075	\$ 3,277,230	\$ 3,854,815	\$ 342,740	9.76%
<u>Funded By Reserves:</u>							
<u>Debt Service</u>							
Serial Bond Collection - Principal (.6)	\$ 187,000	\$ 171,000	\$ 151,000	\$ 151,000	\$ 221,000	\$ 70,000	46.36%
Serial Bond Collection - Interest (.7)	29,413	25,373	21,083	21,083	75,676	54,594	258.95%
BAN Collection - Interest (.7)	-	-	-	-	33,188	33,188	
Serial Bond WRRF- Principal (.6)	415,000	310,000	505,000	505,000	1,420,000	915,000	181.19%
Serial Bond WRRF - Interest (.7)	80,375	629,368	1,206,125	1,206,125	1,178,813	(27,312)	-2.26%
Total Debt Service	\$ 711,788	\$ 1,135,741	\$ 1,883,208	\$ 1,883,208	\$ 2,928,677	\$ 1,045,469	55.52%

Summary of Sewer Fund Expenditures

	2022	2023	2024	2024	2025	Increase (Decrease) 2025 to 2024 Budget	
<u>Capital Purchases</u>							
Capital Purchases-Collection	\$ 166,446	\$ 791,614	\$ 212,500	\$ 353,404	\$ 140,500	\$ (72,000)	-33.88%
Capital Purchases-WRRF	1,965,591	1,031,896	1,289,900	1,480,949	660,000	(629,900)	-48.83%
Total Capital Purchases	\$ 2,132,037	\$ 1,823,510	\$ 1,502,400	\$ 1,834,353	\$ 800,500	\$ (701,900)	-46.72%
Total Sewer Fund Expenditures	\$ 5,319,745	\$ 5,735,292	\$ 6,897,683	\$ 6,994,790	\$ 7,583,992	\$ 686,309	9.95%

Summary of Sewer Fund Reserve Funds

SEWER COLLECTION (302)	2024				2025
	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
Capital Expenditures:					
Transfer to Sewer Fund-Capital	\$ 212,500	\$ 103,281	\$ 315,781	\$ 301,154	\$ 140,500
Transfer to Sewer Fund-Debt	172,083	-	172,083	172,083	329,864
Federal Aid-ARPA Funding	-	52,250	52,250	52,250	
Total Expenditures	\$ 384,583	\$ 155,531	\$ 540,113	\$ 525,487	\$ 470,364
Funding Sources:					
Interest Earnings	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 2,500
Federal Aid-ARPA Funding	-	52,250	52,250	52,250	-
Transfer from Debt Service	-	-	-	-	11,500
Transfer from 303 Reserve for Rolling Stock					7,000
Transfer from Sewer Fund	350,000	-	350,000	350,000	550,000
Total Funding Sources	\$ 360,000	\$ 52,250	\$ 412,250	\$ 412,250	\$ 571,000
Budget Surplus (Deficit)	(24,583)	(103,281)	(127,863)	(113,237)	100,636
Beginning fund balance	259,311		259,311	259,311	146,074
Ending fund balance	\$ 234,729	\$ (103,281)	\$ 131,448	\$ 146,074	\$ 246,710

Summary of Sewer Fund Reserve Funds

	2024				2025
WATER RESOURCE RECOVERY FACILITY (303)	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
Capital Expenditures:					
Transfer to Sewer Fund-Capital	\$ 1,289,900	\$ 645,549	\$ 1,935,449	\$ 1,480,949	\$ 660,000
Transfer to Sewer Fund-Debt	1,711,125	-	1,711,125	1,711,125	2,598,813
Transfer to Collection-Capital	-	-	-	-	7,000
Total Expenditures	\$ 3,001,025	\$ 645,549	\$ 3,646,574	\$ 3,192,074	\$ 3,265,813
Funding Sources:					
Interest Earnings	\$ 100,000	\$ -	\$ 100,000	\$ 160,000	\$ 50,000
ATAD Revenue	356,671	-	356,671	227,500	2,030,000
Outside Waste Revenue	200,000	-	200,000	200,000	200,000
State Grant	-	24,875	24,875	24,875	-
Contribution from Ontario County	317,725	-	317,725	317,725	306,825
Interfund Transfer From Sewer Fund	462,275	-	462,275	462,275	453,175
Interfund Transfer From Debt Service	900,000	-	900,000	960,000	232,000
Total Funding Sources	\$ 2,336,671	\$ 24,875	\$ 2,361,546	\$ 2,352,375	\$ 3,272,000
Budget Surplus (Deficit)	(664,354)	(620,674)	(1,285,028)	(839,699)	6,187
Beginning fund balance	3,522,573		3,522,573	3,522,573	2,682,874
Ending fund balance	\$ 2,858,219	\$ (620,674)	\$ 2,237,545	\$ 2,682,874	\$ 2,689,061

SEWER FUND-Summary of Capital Purchases

	2024				2025	FUNDING
	Budget	Amendments	Final Budget	Projection	Capital Plan	
Collection CAPITAL (302)						
302 Sewer Pipe Lining	100,000	-	100,000	94,111	\$ -	302 Reserve
302 Coach St. Planning	-	38,636	38,636	37,227	-	302 Reserve
303 Water Meter Project	112,500	20,609	133,109	103,780	112,500	302 Reserve
302 Yacht Club Cove-Pumps	-	17,000	17,000	22,000	-	302 Reserve
302 Yacht Club Cove-Generator	-	17,001	17,001	96,286	-	ARPA
302 (2025) John Deere Loader (G/W/S)	-	-	-	-	28,000	302 Reserve
Total Sewer Collection Capital	\$ 212,500	\$ 93,246	\$ 305,746	\$ 353,404	\$ 140,500	
WRRF CAPITAL (302)						
303 (B) Collection System	-	4,300	4,300	4,300	200,000	303 Reserve
303 (C) Other Plant Improvements	100,000	54,703	154,703	128,535	-	303 Reserve
303 (C) Effluent Disinfection-Engineering	-	3,751	3,751	3,751	-	303 Reserve
303 (C) Effluent Disinfection- System	-	49,732	49,732	49,634	-	303 Reserve
303 (C) Effluent Blower Enclosure	20,000	-	20,000	-	-	303 Reserve
303 (C) Bisulfate Tank Enclosure	40,000	-	40,000	-	-	303 Reserve
303 (C) Unanticipated Major Repairs/Replacements	105,000	14,355	119,355	24,355	-	303 Reserve
303 (C) Plant Roofs	-	26,275	26,275	24,875	-	303 Reserve
303 (C) Influent Screw Pump #3	150,000	(26,967)	123,033	-	-	303 Reserve
303 (C) EQ Basin Blowers	50,000	-	50,000	-	-	303 Reserve
303 (C) Traveling Bridge Repair Project	-	210,000	210,000	207,200	-	303 Reserve
303 (C) Aerated Grit Blowers (2)	30,000	-	30,000	30,000	-	303 Reserve
303 (C) Primary Equipment Retrofit Project Design Engineering	343,000	(235,000)	108,000	60,000	-	303 Reserve
303 (C) Influent Modifications Design Engineering	326,900	25,000	351,900	351,900	-	303 Reserve
303 (C) HVAC Improvements - Engineering	-	-	-	-	50,000	303 Reserve
303 (C) WRRF-High Voltage Panel Upgrades	-	-	-	-	300,000	303 Reserve
303 (C) Equipment Panel Upgrades	-	-	-	-	110,000	303 Reserve
303 (D) Lakeshore Drive-Pump Station	45,000	-	45,000	-	-	303 Reserve
303 (D) Lakeshore Drive-Generator	-	229,406	229,406	229,405	-	303 Reserve

SEWER FUND-Summary of Capital Purchases

	2024				2025	FUNDING
	Budget	Amendments	Final Budget	Projection	Capital Plan	
303 (D) Lift Station-Factory 243	-	120,000	120,000	118,500	-	303 Reserve
303 (B) Collection-Factory 243	-	120,000	120,000	118,500	-	303 Reserve
303 (F) ROLL OFF Truck Modification	80,000	650	80,650	80,650	-	303 Reserve
303 (F) FORD F-150 Pick-Up	-	49,344	49,344	49,344	-	303 Reserve
Total WRRF Capital	\$ 1,289,900	\$ 645,548	\$ 1,935,448	\$ 1,480,949	\$ 660,000	
Total Sewer Fund Capital	\$ 1,502,400	\$ 738,794	\$ 2,241,194	\$ 1,834,353	\$ 800,500	

Capital Fund-Bonded Project-WRRF ATAD Project (351)	2022	2023	2024 Projection	2025	Total Project
BOND PROCEEDS	(5,000,000)	(24,000,000)	-		(29,000,000)
BONDING COSTS	57,172	75,750	-		132,922
ATAD PROJECT	4,317,455	14,841,229	9,624,349		28,783,033
CONTINGENCY	-		84,045		84,045
Project Totals	\$ (625,373)	\$ (9,083,021)	\$ 9,708,394		\$ -

Capital Fund-Bonded Project-Multiple Street Project (352)	2022	2023	2024 Projection	2025	Total Project
BOND/BAN PROCEEDS			(1,500,000)		(1,500,000)
BONDING COSTS			3,500	10,000	13,500
MULTIPLE STREET- SEWER LINES			1,429,956		1,429,956
CONTINGENCY	-			56,544	56,544
Project Totals	\$ -	\$ -	\$ (66,544)	\$ 66,544	\$ -

Capital Fund-Bonded Project-Resiliency Project (353)	2022	2023	2024 Projection	2025	Total Project
BOND PROCEEDS				(5,695,000)	(5,695,000)
BONDING/LEGAL/ ADMIN COSTS				327,000	327,000
ENGINEERING				588,000	588,000
RESILIENCY PROJECT				3,799,000	3,799,000
CONTINGENCY	-		-	981,000	981,000
Project Totals	\$ -	\$ -	\$ -	\$ -	\$ -

APPENDIX

City of Canandaigua -DEBT

Debt Payments							
GENERAL FUND		Original Amount	Final Maturity	Interest Rate	Principal Budget 2025	Interest Budget 2025	Principal Amount Outstanding 12/31/2025
<i>Debt Expenditures: Principal and Interest</i>							
2015 Multiple Street Project		1,613,000	2025	2.00%-2.25%	175,000	3,938	-
2015 Refunding Bond		1,988,950	2027	3.01%	100,000	9,800	145,000
2018 Hurley Building and City Hall		5,500,000	2033	3.00%-3.50%	380,000	107,900	3,060,000
2018 Energy Performance Bond		1,820,000	2033	3.00%-3.50%	130,000	34,069	960,000
2019 Multiple Street Project		1,430,000	2034	1.75%-2.00%	90,000	19,700	895,000
2020 Refunding-2012 City Hall Imp		260,000	2026	2.00%-4:00%	20,000	1,000	20,000
2023 Fire Truck-Ladder		1,500,000	2028	4.00%	285,000	43,300	940,000
2024 BAN Fire Truck-Pumper				4.50%		22,346	
2024 BAN Multiple Street				4.50%		107,306	
2024 BAN Lakeshore Drive/Saltinstall St. Feeder Canals				4.50%		28,763	
ESTIMATED NEW DEBT-General Fund							
2025 Fire Truck-Pumper		1,000,000	2031	4.75%	120,000	38,780	880,000
2025 Multiple Street		3,000,000	2039	4.75%	210,000	186,220	2,790,000
2025 Lakeshore Drive/Saltinstall St. Feeder Canals		662,000	2034	4.75%	100,000	49,915	562,000
Total Principal and Interest payments					1,610,000	653,036	10,252,000
WATER FUND							
<i>Debt Expenditures: Principal and Interest</i>							
2015 Multiple Street Project	Water Distribution	666,500	2025	2.00%-2.25%	75,000	1,688	
2015 Refunding Bond-Multiple Streets	Water Distribution	252,950	2027	3.01%	22,968	2,526	47,634
2015 Refunding Bond-Water Tank	WTP	2,118,850	2046	3.01%	66,032	57,354	1,485,366
2019 Multiple Street Project	Water Distribution	715,000	2034	1.75%-2.00%	45,000	9,800	390,000
2020 Refunding-Water Tank	WTP	1,160,000	2028	2.00%-4:00%	145,000	14,337	415,000
2020 Refunding-Water Distribution	Water Distribution	165,000	2031	2.00%-4:00%	15,000	2,925	95,000
2024 BAN Multiple Street	Water Distribution			4.50%		25,444	
ESTIMATED NEW DEBT-Water Fund							
2025 Multiple Street-Water Lines	Water Distribution	1,150,000	2039	4.75%	50,000	44,155	1,100,000
Total Principal and Interest payments					419,000	158,229	3,533,000

City of Canandaigua -DEBT

		Debt Payments				Principal	Interest	Principal
GENERAL FUND		Original	Final	Interest	Budget	Budget	Amount	
		Amount	Maturity	Rate	2025	2025	Outstanding	
							12/31/2025	
SEWER FUND								
<i>Debt Expenditures: Principal and Interest</i>								
2015 Multiple Street Project	Collections		2025	2.00%-2.25%	70,000	1575		
2015 Refunding Bond-Multiple Streets	Collections	620,500	2027	3.01%	26,000	3,120	52,000	
2019 Multiple Street Project	Collections	715,000	2034	1.75%-2.00%	45,000	10,200	465,000	
2020 Refunding Bond-2012 Multiple Street	Collections	182,500	2031	2.00%-4:00%	15,000	3,188	105,000	
2020 Refunding Bond-2012 RBC Shaft Replacement	WRRF	3,572,000	2031	2.00%-4:00%	320,000	62,275	2,040,000	
2022 ATAD Project Phase 1	WRRF	5,000,000	2042	3.73%	195,000	174,638	4,620,000	
2023 ATAD Project Phase 2	WRRF	24,000,000	2042	4.00%	905,000	941,900	23,095,000	
2024 BAN Multiple Street	Collections			4.50%		33,188		
ESTIMATED NEW DEBT-Sewer Fund								
2025 Multiple Street-Collection Lines	Collections	1,500,000	2040	4.75%	65,000	57,594	1,435,000	
Total Principal and Interest payments					1,641,000	1,287,678	31,812,000	

City of Canandaigua

PERSONNEL 2025 Compensation Plan

Non-Union Salary

Title	2025 Salary	2024 Salary
City Manager	144,403	140,197
Chief of Police	122,184	118,625
Director of Public Works	113,300	118,411
Fire Chief	113,300	110,000
Treasurer/Finance Director	103,000	109,749
Chief Water Treatment Plant Operator	97,500	93,300
Chief Waste Water Treatment Plant Operator	97,500	92,850
Director of Development & Planning	95,316	92,540
Assistant Fire Chief/Fire Marshal	95,000	-
Deputy Director of Public Works	95,000	90,177
Assistant City Manager	95,000	85,000
Working Supervisor (Streets)	86,114	83,606
Water Supervisor	85,983	83,478
Deputy Chief Waste Water Treatment Plant Operator	85,000	81,368
Deputy Chief Water Treatment Plant Operator	85,000	81,309
Parts and Service Manager	83,571	79,432
Parks Maintenance Supervisor	81,785	81,137
Coordinator of Public Works	80,000	-
Sr. Engineering Aide	-	68,959
City Clerk	66,950	65,000
Human Resources/Payroll/Benefits	66,950	65,000
Recreation Supervisor	-	54,590
Elected		
Title		
Mayor	8,935	8,675
City Councilmember	5,941	5,768

PERSONNEL 2025 Compensation Plan

Non-Union Hourly

Title	2025 Salary	2024 Salary
Code Enforcement Officer	Up To: - 37.85	Up To: - 41.61
Principal Account Clerk	Up To: - 28.93	Up To: - 28.09
Senior Clerk	Up To: - 29.36	Up To: - 28.50
Account Clerk/Deputy Registrar	Up To: - 28.93	Up To: - 28.09
Tax Clerk	Up To: - 30.90	Up To: - 25.50
Account Clerk	Up To: - 24.59	Up To: - 23.88
Typist	Up To: - 28.14	Up To: - 27.32
Office Specialist II	Up To: - 25.13	Up To: - 24.40

Union Contract - Public Works/Parks & Recreation

CBA 2022-2026

Title	2025 Salary	2024 Salary
Wastewater Treatment Plant Maintenance Mech.	30.39 - 34.26	29.51 - 33.26
Building Maintenance Mechanic	26.51 - 31.06	25.74 - 30.16
Building Maintenance Helper	19.56 - 25.53	19.56 - 25.53
Laborer	20.56 - 25.53	20.56 - 25.53
Equipment Maintenance Mechanic	29.38 - 33.24	28.52 - 32.27
Water Treatment Plant Operator	29.38 - 33.24	28.52 - 32.27
Wastewater Treatment Plant Operator	29.38 - 33.24	28.52 - 32.27

Union Contract - Public Works/Parks & Recreation

CBA 2022-2026

Title	2025 Salary	2024 Salary
Park Equipment Mechanic/Operator	28.84 - 32.73	28.00 - 31.78
Motor Equipment Operator	28.27 - 32.21	27.45 - 31.27
Public Utility Maintenance Assistant (PUMA)	28.27 - 32.21	27.45 - 31.27
Light Motor Equipment Operator	24.88 - 29.28	24.15 - 28.43
Parks Maintenance Assistant	23.46 - 27.69	22.77 - 26.88
Groundskeeper	24.88 - 29.28	24.15 - 28.43

PERSONNEL 2025 Compensation Plan

Union Contract - Gold Badge Club

CBA 2022-2025

Title	2025 Salary	2024 Salary
Lieutenant	100,453 - 110,429	97,528 - 107,213
Sergeant	91,036 - 96,778	88,384 - 93,960

Union Contract - PBA

CBA Expired 12/31/2024. Successor CBA TBD

Title	2025 Salary	2024 Salary
Police Officer	60,951 - 78,896	60,951 - 78,896
Part-Time Police Officer (Per Hour)	30.50	30.50

Union Contract - Fire

CBA 2023-2025

Title	2025 Salary	2024 Salary
Firefighter	58,210 - 78,633	56,515 - 76,343
Captain	84,924	82,450

Part Time and Seasonal (Hourly Rates)

Title	2025 Salary	2024 Salary
School Resource Officer (See Note on PBA CBA above)		
Office Specialist II	25.13	24.40
Aquatics Supervisor	23.50	23.00
Parks Maintenance Assistant	18.25 - 19.25	18.25 - 19.25
Sr. Recreation Leader	-	19.00
Recreation Leader	-	17.25
Crossing Guard	16.39	15.91
Senior Lifeguard	19.50	19.00
Laborer	18.25 - 19.25	18.25 - 19.25
Lifeguards	17.50 - 18.50	17.25 - 18.00
Gate Attendants	0.00	15.25
Recreation Assistant	0.00	16.25