



**2026**

**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
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**MANAGEMENT TEAM**

John D. Goodwin	City Manager
Nancy Abdallah	Treasurer/Finance Director
Shawna Bonshak	Assistant City Manager
Ashley Doyle	Deputy Treasurer/Finance Director
Bond, Schoeneck & King PLLC	Corporation Counsel
Richard E. Brown	Director of Dev. & Planning
Sarah Brown	Public Works Director
Frank Magnera	Fire Chief
Mathew Nielsen	Police Chief
Petr Premyslovsky	Director of Information Technology
Tina Rados	Assessor
Erin VanDamme	City Clerk

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# 2026 City Manager Budget Message

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## Acknowledgement

Each year as we begin the budget process, I remind our Department Heads and the City's Management Team to take the Rolling Stones' approach: "You can't always get what you want, but if you try sometimes, well, you might find, you get what you need." I realize and understand that I am repetitive, but this spirit of balance and pragmatism guides our work. Each Department Head invests considerable time reviewing every line item in their departments to develop thoughtful and responsible funding requests for 2026 budget. Our collective goal remains clear, to meet the needs of our residents, ensure a high quality of life, and continuously improve the services we provide. While the final responsibility for what is included in the budget ultimately rests with me, this process would not be possible without the analysis, input and recommendations of the City's Management Team. Their expertise and collaboration are essential to shaping a sound and responsible financial plan. I would like to specifically acknowledge and thank Nancy Abdallah and Ashley Doyle for their diligent and invaluable work in the preparation of this year's budget.

## Introduction

As we work through the annual budget, it is easy to lose sight of the fact that behind every number are the services, facilities, and people that define daily life in our community. While fiscal responsibility must always guide our decisions, we must also think beyond the numbers — focusing on the value, quality, and impact of the services we deliver to our residents.

According to the 2022 National Community Survey, our residents continue to express strong satisfaction with the quality of life and the services the City provides:

- **95%** would recommend living in the City of Canandaigua (*higher than comparable benchmarks*)
- **93%** rated the City as an excellent or good place to live
- **91%** rated the overall quality of life as excellent or good
- **87%** rated the City's reputation as excellent or good (*higher than comparable benchmarks*)
- **85%** rated City employee customer service as excellent or good

When speaking with residents, I often remind them that City government touches nearly every part of their daily life:

- Providing award-winning drinking water produced at our Water Treatment Plant
- Collecting and treating wastewater safely and efficiently through our Water Resource Recovery Facility
- Maintaining over 40 miles of streets, sidewalks, and storm sewers for safe, walkable neighborhoods
- Ensuring public safety through an accredited Police Department and career Fire Department
- Enforcing building, health, and safety codes to protect property and people
- Delivering reliable solid waste, recycling, and yard waste services
- Maintaining and enhancing 14 City parks offering recreation, natural beauty, and community connection
- Clearing roads and sidewalks of snow and ice to keep our community moving year-round

Our residents consistently recognize these efforts — with satisfaction ratings from **74% to over 90%** across all core services. We should take pride in the quality, professionalism, and reliability that these numbers represent.

Yet, maintaining this high standard is an ongoing challenge. The most difficult task we face each year is not simply producing a balanced budget, but **finding balance** between maintaining our exceptional quality of life and exercising the fiscal discipline required to keep property taxes affordable for both current and future residents. It means allocating limited resources to meet growing service demands, investing strategically in both physical and human capital, and protecting our environment and infrastructure for generations to come. Finding this balance has become increasingly difficult as costs outside of our control have been increasing significantly in recent years.

This budget represents a strategic step forward — maintaining essential capital investment levels while using fund balance judiciously to soften the immediate tax impact. Over the next several years, we must continue to increase infrastructure investment to restore long-term stability and sustainability. Short-term fixes and temporary solutions can no longer substitute for sound fiscal foresight. Our responsibility is not only to deliver excellent service today, but to ensure that the financial foundation supporting those services remains strong tomorrow.

## Important Features of the Budget

### **A Maintenance Budget**

The 2026 Budget is best described as a maintenance budget. It focuses on sustaining the high-quality services our residents depend on rather than introducing major new initiatives or programs. Given the City’s current fiscal environment, the primary cost drivers in this budget are largely uncontrollable and structural in nature — specifically, employee-related expenses and inflationary pressures.

Personnel costs, including wages, retirement contributions, and health insurance, continue to represent the largest portion of the City’s operating expenditures. These costs are influenced by collective bargaining agreements, required New York State pension contributions (NYS Retirement increased 12.06% for general and 17.89% for police and fire), and the rising cost of healthcare (premiums increased 13.9%) — which have increased beyond the rate of inflation.

In addition, the City continues to experience significant inflationary impacts on equipment, materials, and supplies necessary for day-to-day operations and infrastructure maintenance. Prices for construction materials, vehicle parts, fuel, and specialized equipment have escalated sharply in recent years, placing additional strain on departmental budgets.

As a result, this budget emphasizes stability, efficiency, and service continuity. While it does not include major programmatic initiatives, it preserves the core services that define the City’s high quality of life, makes investments into capital and includes preparation for future initiatives. The focus in 2026 is on maintaining what we have — our workforce, infrastructure, and service levels — in a fiscally responsible manner while positioning the City for sustainable long-term investment in future years.

### **Information Technology**

The 2026 Budget includes funding for the addition of one full-time Information Technology (IT) Specialist. This addition is not intended to expand services, but to meet the increasing demands, compliance requirements, and risk-management responsibilities associated with modern IT operations.

The City of Canandaigua’s IT Department operates under an award-winning shared services agreement with the City of Geneva, a partnership recognized for its innovation, efficiency, and fiscal responsibility. This collaboration allows both cities to maximize technical expertise, standardize systems, and share costs effectively.

Under the agreement, expenses are split proportionally, ensuring that both communities benefit from professional, high-quality IT management at a reduced overall cost compared to maintaining separate departments.

In recent years, the scope and complexity of IT operations have grown considerably. Nearly every City department now depends on an expanding suite of systems, devices, and security infrastructure that require constant management. This includes:

- A growing network of secure, access-controlled doors throughout City facilities that must be maintained and monitored;
- A large and increasing number of security cameras and associated software systems, which enhance public safety but require continuous maintenance, updates, data storage, and monitoring;
- An expanding inventory of computers, mobile devices, and network equipment across departments;
- The addition of new department-specific software applications supporting finance, public safety, utilities, code enforcement, and administrative operations; and
- A rising number of compliance and cybersecurity requirements from insurance carriers, auditors, and software vendors.

At the same time, the cybersecurity environment facing local governments has become increasingly complex and demanding. Cities across the nation are frequent targets of ransomware attacks, phishing attempts, and data breaches. Insurance carriers and software providers have responded by imposing stricter cybersecurity standards, such as multi-factor authentication, vulnerability assessments, encryption protocols, and documented disaster recovery plans. Meeting these evolving standards has significantly increased the technical workload necessary to maintain compliance and safeguard City systems and data.

The addition of this new IT Specialist will enable the department to keep pace with growing operational and security demands, ensure compliance with insurance and vendor requirements, and enhance proactive monitoring and response capacity across both Canandaigua and Geneva. This position represents a strategic investment in operational resilience, data protection, and service reliability — ensuring that the cities' digital infrastructure remains secure, efficient, and capable of supporting uninterrupted delivery of critical public services.

## **Public Safety**

### **Code Enforcement**

The 2026 Budget includes funding for a part-time Code Enforcement Officer, to begin service in July 2026. This addition is both strategic and necessary to address the City's growing workload in property maintenance and housing inspections.

The number of rental housing units within the City has steadily increased and is projected to continue to increase. Each of these units requires periodic inspection (every 3 years) to ensure compliance with local and state property maintenance codes, as well as adherence to health and safety standards designed to protect tenants and preserve neighborhood integrity. The increasing number of inspections has placed additional strain on existing Code Enforcement staff, making it increasingly difficult to maintain timely, thorough inspections and effective follow-up on reported violations.

Resident feedback from the 2022 National Community Survey indicates that the community continues to place high expectations on code enforcement. The comparatively lower satisfaction rating for code enforcement,

although within benchmark, suggested a community desire for enhanced responsiveness and capacity in code enforcement. These perceptions, when coupled with the increase in rental housing and multi-unit inspections, underscore the rationale for adding a part-time Code Enforcement Officer in the second half of 2026.

## **Fire Department**

Public safety remains one of the City’s priorities, and the Canandaigua Fire Department (CFD) continues to provide exceptional service to our community which includes fire suppression, emergency medical response, hazardous materials mitigation, and public education.

In 2024, the City commissioned the Center for Public Safety Management (CPSM) to conduct an operational review and staffing analysis of the Fire Department. CPSM, in recognition of the risk profile of the City and portions of the Town the City covers, growing service demand and operational safety standards required for modern fire and emergency response, recommended moving toward on-duty staffing levels of five to six firefighters per shift in the short term, with a long-term goal of seven to nine per shift to ensure adequate coverage, response capability, and firefighter safety.

In response, the 2026 Recommended Budget includes a measured but meaningful step forward — funding for 20 full-time firefighters, an increase of two firefighters over the 2025 Budget (unfunded Deputy Fire Chief position). This increase helps bolster on-duty staffing, reduce reliance on overtime, and improve response capacity during periods of peak demand. While this represents progress, it is only an initial phase of a broader, multi-year staffing plan.

To support continued progress, the 2026 Budget includes funding to hire a grant writer to help pursue a SAFER (Staffing for Adequate Fire and Emergency Response) Grant. If awarded, this federal grant would assist the City in add up to eight additional firefighters in 2027, with the grant covering approximately 75% of personnel costs for the first two years and 25% in the third year. Once the grant period concludes (three-year grant period), the City would assume the full cost of the positions, estimated at approximately \$1 million annually. This phased approach provides a fiscally responsible pathway toward meeting CPSM’s recommended staffing benchmarks while managing the impact on taxpayers.

CPSM and a previous Ontario County Study on Fire and EMS recognized that there is an increasing reliance upon career fire departments and a growing unfairness of the share of the tax burden. The City will continue to evaluate long-term strategies to enhance fire and emergency service delivery but continuing to explore shared service models and regional partnerships with neighboring municipalities to achieve operational efficiencies and improve resource deployment.

The City’s approach to fire staffing is deliberate and strategic — balancing community safety, fiscal responsibility, and operational sustainability. Incremental progress, supported by external funding opportunities and collaborative planning, ensures that Canandaigua remains well-protected today while preparing responsibly for the future.

## **Revenues and Expenditures**

### **Revenues**

#### **Adult Use Cannabis**

In late April 2025, the City’s two legal dispensaries opened. In accordance with New York State law there is a 4% local excise tax on all sales of cannabis products that is split between the host municipality (75%) and the

host county (25%). Although, the dispensaries have been open since April, the City has yet to receive any revenue from the local excise tax. Unfortunately, the NYS Department of Taxation and Finance, Office of Cannabis Management and New York State Comptroller’s Office which manage the collection of the tax, sales data and the distribution of the tax respectively are not sharing information with each other or Counties that are responsible for the distribution of the municipal share. When data is shared the numbers do not reconcile which has lead some Counties, including Ontario County, to hold all funds. There is little information and no revenue history to base revenue estimates for the 2026 budget upon. Based upon discussions with one of the two dispensaries in the City about their sales, the 2026 Budget includes an estimate of \$100,000 for this revenue.

### 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 been a good source of non-property tax revenue supporting the general fund. As a result, the occupancy tax which was \$50,898.90 in 2017 has increased to the 2026 Recommended Budget amount of \$520,000 (\$480,000 in the 2025 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 is being renewed for 2026. The agreement entails the Town contributing \$1,460,000 for 2026.

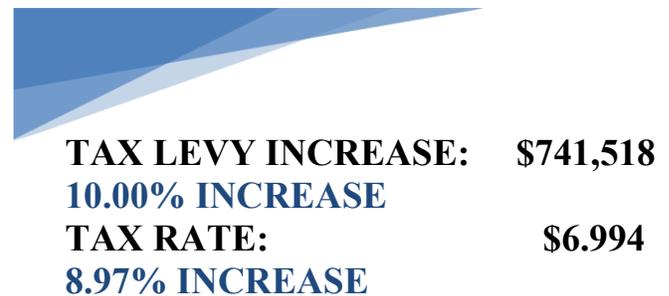
### Sales Tax

Sales tax revenue accounts for approximately one third of the City’s total revenue annually. The current projected revenue for the end of 2025 is \$6,000,000, approximately \$45,991 better than the 2025 Budgeted amount of \$5,954,009. The 2026 Recommended Budget recognizes overall sale tax growth and increases this revenue to \$6,180,261 or 3.80% over the 2025 Budget.

### Property Tax Levy

The New York State Tax Cap for the City when the complex State formula is applied is 2.36% for the General Fund, BID and Parking Assessment which would allow for a total levy increase of \$176,222. The proposed General Fund levy will grow from \$7,415,187 to \$8,156,696 (10.00% or \$741,518). The proposed levy results in a property tax rate of \$6.994 per \$1,000 of assessed value which is an 8.97%

increase from the 2025 tax rate of \$6.418. The average single-family homes value is \$275,800. The average single-family home would see an increase in their City tax by \$159.21 from \$1,770.21 to \$1,929.42. There is proposed increase to the Special Assessment for the BID from \$40,000 to \$45,000 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 2026 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 \$22,463,249 make this range from \$3,743,874 (2 months) to \$5,615,812 (3 month).

This budget includes a fund balance appropriation of \$844,683. This is 3.76% of expenditures. If our projections for 2025 hold true, our total Unassigned Fund Balance for 2026 will be \$5,347,172 or 23.8%. This amount is just under the three-month target (25%) outlined in our fund balance policy, but within the acceptable range.

## **Expenditures**

In summary, this budget recommends general fund expenditures totaling \$22,463,249 which is an increase of \$963,701 or 4.48% from the 2025 Adopted Budget of \$21,499,548. The major drivers of the increase include retirement and health insurance increases which combined account for 51.41% of the \$963,701. Salary/wages (which are mostly contractual) and FICA increases account for \$388,378 or 40.30% of the \$963,701. The Recommended Budget maintains the contribution to the Capital Reserve for capital and debt at \$2,800,000, but it should be noted that the Capital Reserve will have a projected ending Fund Balance of only \$163,329.

## **Capital Projects**

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 2027.

The Capital Budget mostly includes necessary vehicle and equipment replacements including plow trucks, a garbage truck, excavators, a non-emergency truck replacement for the Fire Department, and annual Police vehicle replacements. The Capital Budget also includes some maintenance/upgrades to City facilities.

## **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 was the basis for the Sucker Brook Resiliency Project. Two separate grant applications were submitted for all or portions of this project. To date, one of the grants was partially awarded. The Capital Budget includes \$500,000 in City cash funding to provide the necessary local grant match.

## **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 improvements. Like the General Fund, we have not invested as much as we should have been investing towards aging infrastructure.

## **Water Fund**

Providing clean and reliable water to our residents, businesses and the surrounding municipalities is one of the most, if not the most, important service we provide. The Water Fund operating expenditures increased by \$107,093 or 1.89%.

The 2026 Recommended Budget calls for a 10.93% increase in the rate to \$6.3390 per 1,000 gallons with a minimum bill of \$71.00 from the 2025 rate of \$5.7140 per 1,000 gallons with a minimum bill of \$64.00.

## **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 2026 (a 5.13% 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. 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.

The City's Sewer Fund capital program is under severe financial pressure and faces significant fiscal challenges. Regulatory compliance requirements combined with escalating construction costs have created an unsustainable strain on available resources. In short, the Sewer Fund's capital needs far exceed its current and projected funding capacity. Major infrastructure upgrades cannot be deferred indefinitely without risking system reliability, regulatory penalties, and public health impacts. Simply put, the current capital budget structure is not sufficient to meet the long-term needs of the sewer system.

To address this situation responsibly, we plan to undertake a comprehensive study consisting of a detailed flow and loads analysis, comprehensive evaluation of the entire WRRF, redevelopment of a capital improvement plan and review and updating the City/County IMA.

The 2026 Proposed Budget includes a 13.90% rate increase which increased the sewer rent from \$6.428 per 1,000 gallons to \$7.3217 per 1,000 gallons. The majority of residents pay the minimum bill and the quarterly minimum bill will increase from \$72.00 to \$82.00.

## **Water & Sewer Combined**

The minimum bill for both water and sewer will increase from a total of \$136.00 to \$153.00 or \$17.00 per quarter, approximately 12.5%. Even with the rate increases proposed for our water rate and sewer rent, the annual minimum bill cost will only be \$284 per year (\$23.67/month) for water and \$328 per year (\$27.33/month) for sewer. The vast majority of residents utilize the minimum bill and will pay \$612 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.<sup>1</sup> Without accounting for any increases in that national average for 2024 or 2025, the City's minimum bill of \$612 is \$528.24 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 2026.



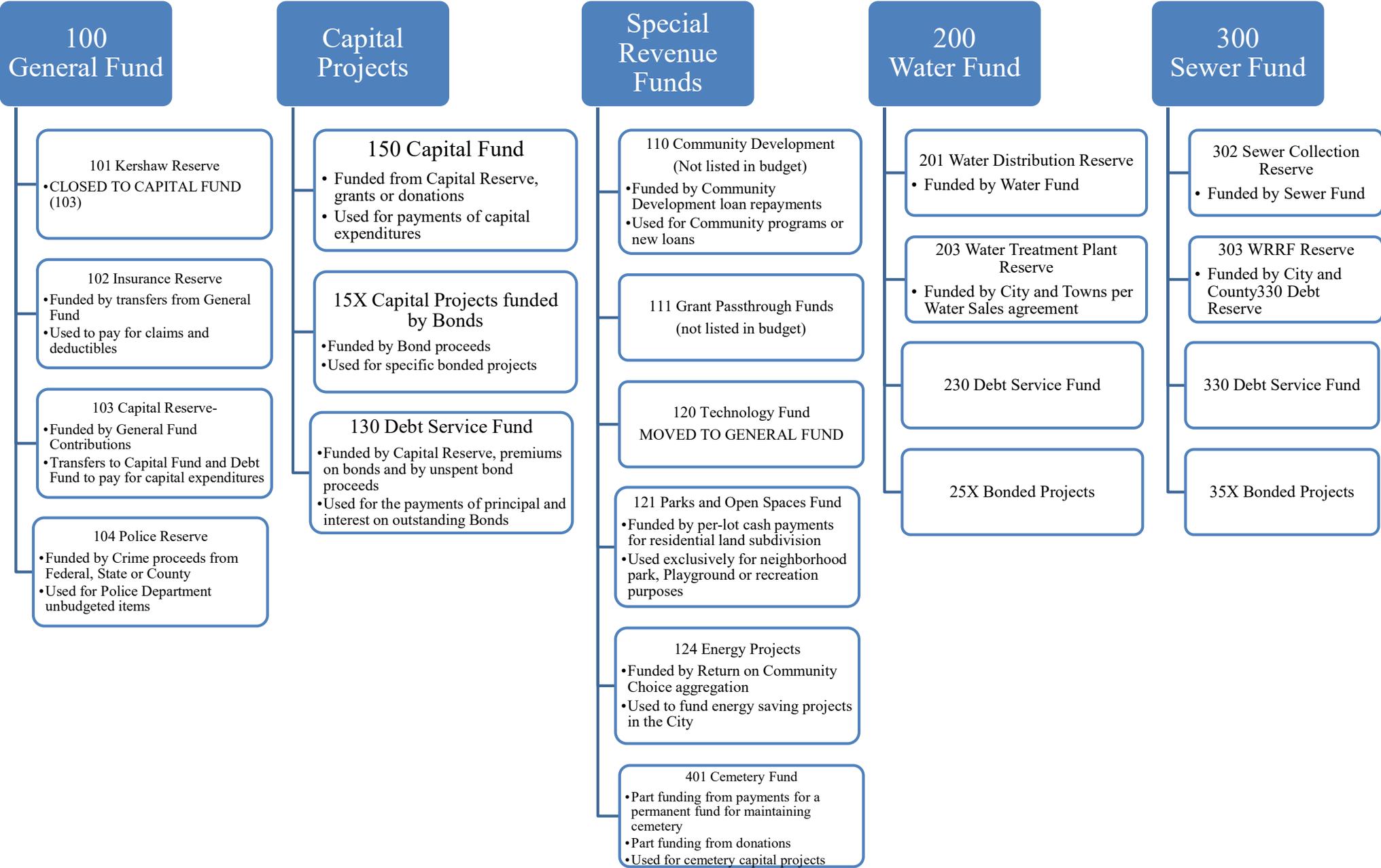
John D. Goodwin, ICMA-CM, NPERLA-CLRP  
City Manager

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<sup>1</sup> 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**

**2026 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>
<b>Governmental Funds:</b>									
General Fund	\$ 21,327,937	\$ 290,000	\$ 21,617,937	\$ 19,497,459	\$ 2,965,169	\$ 22,462,628	\$ (844,691)	\$ 6,468,605	<b>23.8%</b>
Insurance Reserve	1,000	-	1,000	-	-	-	1,000	118,396	
Capital Reserve	5,700,000	2,965,169	8,665,169	-	9,506,769	9,506,769	(841,600)	163,329	
Police Reserve	150	-	150	-	-	-	150	51,910	
Special Revenue Funds			-				-		
Parks and Open Spaces Fund	4,000	-	4,000	-	-	-	4,000	129,298	
Energy Projects Fund	-	-	-	-	-	-	-	8,862	
Cemetery Fund	10	-	10	-	-	-	10	29,104	
Capital and Debt			-				-		
Capital Fund	493,892	7,803,000	8,296,892	8,296,892	-	8,296,892	-	-	
Debt Service Fund	3,000	1,703,769	1,706,769	1,954,769	-	1,954,769	(248,000)	-	
Enterprise Funds:			-				-		
Water Fund	5,788,175	1,365,883	7,154,058	4,743,622	2,390,000	7,133,622	20,436	1,157,060	<b>20.1%</b>
WTP Reserve	20,000	1,600,000	1,620,000	-	807,531	807,531	812,469	1,363,378	
Water Distribution Reserve	10,000	542,000	552,000	-	558,351	558,351	(6,351)	591,374	
Water Fund Debt Service	-	-	-	-	42,000	42,000	(42,000)	-	
Sewer Fund	4,116,743	3,944,868	8,061,611	7,114,259	1,112,075	8,226,334	(164,724)	1,136,099	<b>26.5%</b>
Sewer Collection Reserve	2,500	655,000	657,500	-	666,218	666,218	(8,718)	188,686	
City County Reserve	2,706,516	712,075	3,418,591	-	3,323,650	3,323,650	94,941	1,731,925	
Sewer Fund Debt Service	-	-	-	-	150,000	150,000	(150,000)	-	
	<u>\$ 40,173,923</u>	<u>\$ 21,581,763</u>	<u>\$ 61,755,686</u>	<u>\$ 41,607,001</u>	<u>\$ 21,521,763</u>	<u>\$ 63,128,764</u>	<u>\$ (1,373,078)</u>	<u>\$ 13,138,026</u>	

**2026 City of Canandaigua PROPOSED Budget**

**HIGHLIGHTS - MAJOR FUNDS**

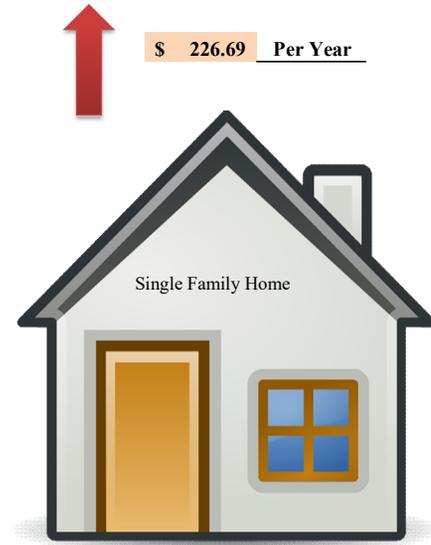
Net Change in Assessed Value	
Assessed Value 2025	1,154,949,950
Assessed Value 2026	1,165,954,168
<b>0.95%</b>	

Net Change in Assessed Value of Single Family Home	
Assessed Value 2025	275,800
Assessed Value 2026	275,800
<b>0.00%</b>	

Net Change in Tax Levy	
Tax Levy- 2025	7,415,178.00
Tax Levy -2026	8,156,074.80
Tax Cap 2025 Limit	<b>2.36%</b>
<b>9.99%</b>	

Net Change in Water Rates (per 1000 Gallons)	
Water Rate 2025	5.714
Water Rate 2026	6.339
Minimum Quarterly Bill -2025	64.00
Minimum Quarterly Bill -2026	71.00
<b>10.94%</b>	

Net Change in Sewer Rates (per 1000 Gallons)	
Sewer Rate 2025	6.428
Sewer Rate 2026	7.322
Minimum Quarterly Bill -2025	72.00
Minimum Quarterly Bill -2026	82.00
<b>13.90%</b>	



Net Change in Tax Rate	
Tax Rate 2025	6.418
Tax Rate 2026	6.994
Assessed Value	1,165,954,168
Exemption Removal	(1,554.61)
<b>8.96%</b>	

	2025	2026	Net Change	% Change
<b>Average Property Tax Bill</b>	1,770.21	1,928.91	158.69	8.96%
<b>Annual Minimum Water Bill</b>	256.00	284.00	28.00	10.94%
<b>Annual Minimum Sewer Bill</b>	288.00	328.00	40.00	13.89%
<b>Total</b>	<b>2,314.21</b>	<b>2,540.91</b>	<b>226.69</b>	<b>9.80%</b>

## TAX INFORMATION

### TAX CAP CALCULATION

	Total	General Revenues	BID Assessments	Parking Assessment
Total Real Property Tax Levy for Fiscal Year Ending 12/31/25	\$ 7,465,178	7,415,178	40,000	10,000
Tax base growth factor	1.00			
	7,465,178			
Add: PILOTs receivable FYE 12/31/25	128,778			
	7,593,956			
Allowable growth factor	1.02			
	7,745,836			
Less: PILOTs receivable FYE 12/31/26	142,879			
	7,602,956			
2025 available carryover	-			
	7,602,956			
Add: ERS Exclusion	-			
Add: PFRS Exclusion	38,471			
	7,641,427			
Tax Levy Limit Available for 2026	2.36%	7,641,427		
Proposed Tax Levy in 2026 Budget	9.99%	8,211,075	8,156,075	45,000
		8,211,075	8,156,075	45,000
Difference		569,647	740,897	5,000
% of Levy Change	7.63%	9.99%	12.50%	0.00%

# TAX INFORMATION

## REAL PROPERTY TAXES

### City of Canandaigua Assessed Valuation: 2014- 2026

(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%
Actual	2025	1,154,949,950	35.11%	7,415,178	11.52%	(2,162)	7,413,016	6.418	-17.07%
Budget	2026	1,165,954,168	0.95%	8,156,075	9.99%	(1,555)	8,154,520	6.994	8.96%

### Special Assessment

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Parking Lot	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
BID-Special Assessment	42,500	45,000	40,000	45,000
	<u>\$ 52,500</u>	<u>\$ 55,000</u>	<u>\$ 50,000</u>	<u>\$ 55,000</u>

### Pilot Payments

	2025		2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget
	Assessed Value	Taxable					
Finger Lakes Railway Association	1,000,000		\$ 1,957	\$ 2,091	\$ 2,091	\$ 3,118	\$ 3,119
Ajay Glass	5,350,000	5,350,000	13,497	17,615	40,563	29,803	37,416
North Shore-50 Lakeshore Dr.	39,000,000	FIXED	32,575	21,600	22,085	22,085	23,462
North Shore-24 Lakeshore Dr.	2,200,000	FIXED	19,123	13,196	13,385	13,385	13,552
243 Gorham St. LLC	19,548,500	498,000	3,820	3,854	3,197	3,228	3,482
The Lake House	29,500,000	4,519,400	34,267	34,980	29,016	29,294	31,607
Hotel Canandaigua	33,425,000	4,323,955	31,828	33,273	27,601	27,865	30,240
	<u>\$ 130,023,500</u>	<u>\$ 14,691,355</u>	<u>\$ 137,067</u>	<u>\$ 126,609</u>	<u>\$ 137,938</u>	<u>\$ 128,778</u>	<u>\$ 142,879</u>



## Staffing

### Summary of Staffing by Department

		2025 Budget	2026 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/Deputy Treasurer	1.25	1.25	-
	Principal Acct Clerk	1.00	-	(1.00)
	Sr Account Clerk	1.00	1.00	-
	Account Clerk	1.00	1.00	-
	Account Clerk	-	0.85	0.85
Assessor (1355)	Tax Clerk	1.00	1.00	-
City Clerk (1420)	City Clerk	1.00	1.00	-
Personnel (1430)	Payroll Clerk	1.00	1.00	-
<b>Total General Government</b>		<u>18.25</u>	<u>18.10</u>	<u>(0.15)</u>
<u>Code Enforcement / Planning</u>				
Code Enforcement (3620)	Code Enforcement Officers	2.00	2.25	0.25
Planning (8020)	Office Specialist (Full Time Split)	0.50	0.50	-
	Director of Planning	1.00	1.00	-
	Office Specialist (Full Time Split)	0.50	0.50	-
<b>Total Code Enf / Planning</b>		<u>4.00</u>	<u>4.25</u>	<u>0.25</u>
<u>Police Department</u>				
Police Protection (3120)	Police Chief	1.00	1.00	-
	Lieutenant	2.00	2.00	-
	Sergeants	5.00	5.00	-
	Police Officers	16.00	16.00	-
	Police Officer (3) - Part Time FTE	2.00	1.51	(0.49)
	Typist	2.00	2.00	-
SRO (3123)	Youth Officer (1) Full Time	1.00	1.00	-
Traffic Safety (3310)	Youth Officer (4) - Part Time FTE	1.00	1.50	0.50
	School Crossing Guards (5) Part Time FTE	1.20	1.20	-
<b>Total Police Protection</b>		<u>31.20</u>	<u>31.21</u>	<u>0.01</u>

## Staffing

### Summary of Staffing by Department

		2025 Budget	2026 Budget	Personnel 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	16.00	2.00
	Acct Clerk Typist-(1) Part Time FTE	0.50	0.50	-
Fire Prevention (3420)	Firefighter-Part Time FTE	0.08	0.08	-
	<b>Total Fire Protection</b>	20.58	21.58	1.00
<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	-
	Building Maintenance Helper	1.00	1.00	-
	Building Mechanic	1.00	1.00	-
Central Garage (1640)	Parts and Service Manager	1.00	1.00	-

## Staffing

### Summary of Staffing by Department

		2025 Budget	2026 Budget	Personnel Change
Street Maintenance (5110)	Equipment Mechanics	3.00	3.00	-
	Working Supervisor	1.00	1.00	-
	MEO/LMEO	7.00	7.00	-
	Seasonal - FTE	0.88	0.88	-
Park Maintenance (7110)	Equipment Mechanic/Operator	1.00	1.00	-
	Parks Maintenance Supervisor	1.00	1.00	-
	Park Equipment Mechanic	1.00	1.00	-
	Landscape Maintainer	1.00	1.00	-
	MEO/LMEO	2.00	2.00	-
	Park Maintenance Assistants	2.00	2.00	-
Waste Collection (8160)	Seasonal - FTE	3.81	3.06	(0.75)
	MEO/LMEO	2.00	2.00	-
Recycle collection (8162)	Seasonal - FTE	0.62	0.62	-
	MEO/LMEO	2.00	2.00	-
<b>Total Department of Public Works</b>		36.31	35.56	(0.75)
<u>Recreation and Culture</u>				
Kershaw Park Beach (7180)	Seasonal - FTE	2.28	2.28	-
<b>Total Recreation</b>		2.28	2.28	-
<b>Total General Fund</b>		112.62	112.98	0.36

## Staffing

### Summary of Staffing by Department

		2025 Budget	2026 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)
	Supervisor	1.00	1.00	-
Water Distribution (8340)	PUMA/MEO	5.00	4.00	(1.00)
	Seasonal-FTE	0.15	0.15	-
	<b>Total Water Fund</b>	<u>12.25</u>	<u>11.15</u>	<u>(1.10)</u>
Sewer Fund Sewer Collection (8120) Water Resource Recovery Facility	PUMA	2.00	2.00	-
	Chief Operator	1.00	1.00	-
	Assistant Chief Operator	1.00	1.00	-
	WRRF Operators/Main Mech/Laborers	6.00	6.00	-
	Seasonal FTE	0.28	-	(0.28)
<b>Total Sewer Fund</b>	<u>10.28</u>	<u>10.00</u>	<u>(0.28)</u>	
<b>Total City of Canandaigua</b>		<u>135.15</u>	<u>134.13</u>	<u>(1.02)</u>
Full time		109.78	108.65	(1.13)
Part time to full time		-	0.85	0.85
Part Time		13.78	13.79	0.01
Seasonal		31.12	28.99	(2.13)
<b>Total City of Canandaigua</b>		<u>154.68</u>	<u>152.28</u>	<u>(2.40)</u>

**CITY OF CANANDAIGUA**

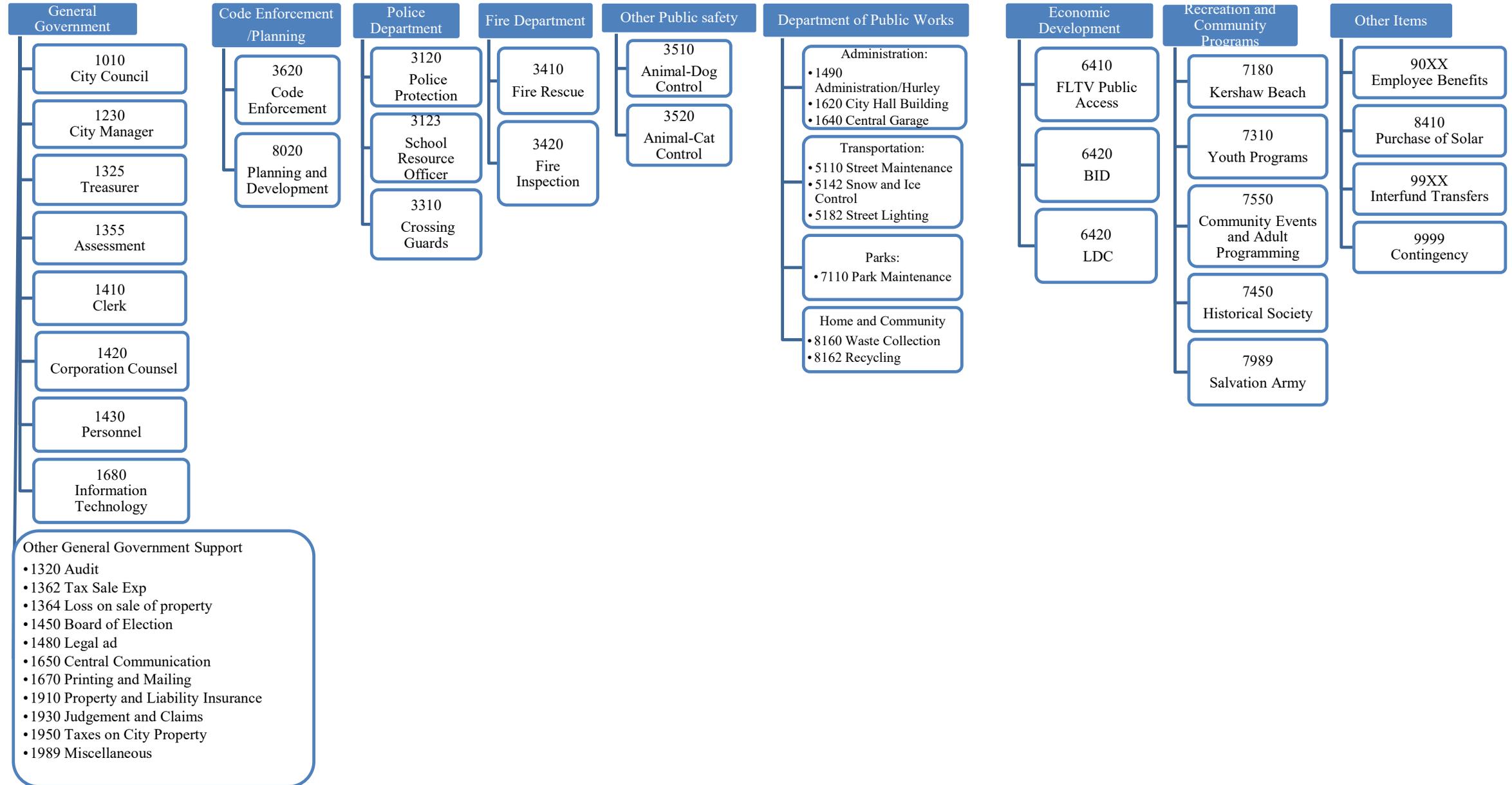
**2026 Proposed FEE SCHEDULE CHANGES**

<b>FEE DESCRIPTION</b>	<b>CITY CODE</b>	<b>LAST CHANGED</b>	<b>PROPOSED FEE</b>	<b>CURRENT FEE</b>	<b>NOTES</b>
<b><u>CLERK/TREASURER</u></b>					
Dog License	253-16	2024	\$30.00/ Neutered \$40.00/Unneutered	\$25.00/ Neutered \$35.00/Unneutered	County Increase in Costs
<b><u>FIRE DEPARTMENT</u></b>					
Commercial Fire Inspection - Violation Order & Subsequent Inspec		2020	\$275.00	250	
Open Burning and Pyrotechnics Permit	714-36	2022	\$125.00	100	
Fire Extinguisher Training - per session		2017	\$125.00 Per Hour - Per FF	100	
Seasonal Tent Inspection 180 Days Max		2022	\$275.00		
<b><u>PARKS &amp; RECREATION</u></b>					
Kershaw Park Pavilions					
City Resident - (\$10 per fee to Kershaw Park Reserve)		<b>2013</b>	<b>\$50.00/Day</b>	\$40.00/Day; \$25 deposit, paid in advance	
Non-Resident - (\$20 per fee to Kershaw Park Reserve)		<b>2013</b>	<b>\$90.00/Day</b>	\$60/Day- Resident, \$100 non-resident	
Baker Park Light Fee		2008	\$2.00/Hour	REMOVE for 2026	2025
Jefferson Park Lights		2010	\$15.00/Day	REMOVE for 2026	2025
<b><u>PUBLIC WORKS</u></b>					
Temporary Hydrant Water Meter with RPZ		<b>2013</b>	1. \$500 - deposit for equipment: deposit will be refunded upon removal of equipment, minus charges for water used and set-up/removal charges 2. Charges for water used, \$5/1,000 gallons 3. Set-Up/Removal charge \$50 per required site visit	1. \$5000 - deposit for equipment: deposit will be refunded upon removal of equipment, minus charges for water used and set-up/removal charges 2. Charges for water used, \$10/1,000 gallons 3. Set-Up/Removal charge \$50 per required site visit	2025

# GENERAL FUND

## GENERAL FUND RESERVES

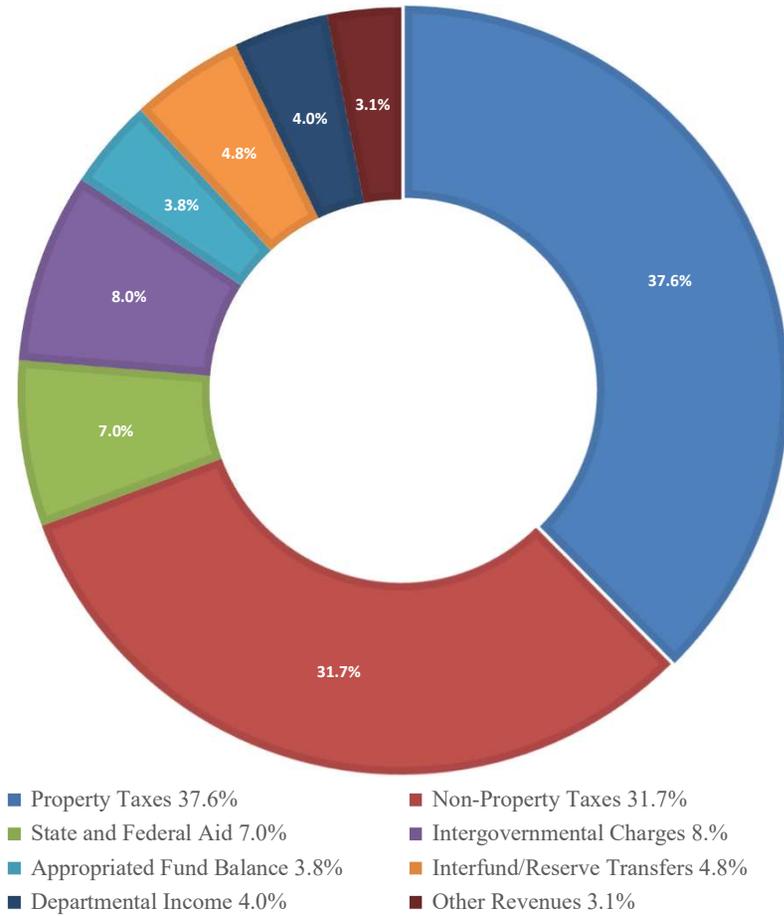
## City of Canandaigua Summary of Departments-General Fund



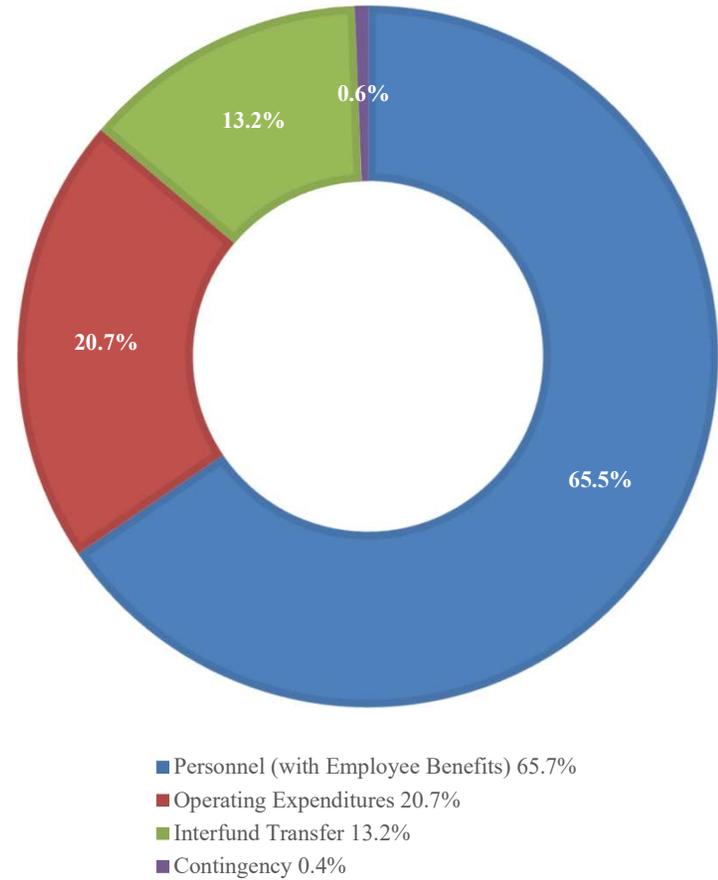
# GENERAL FUND SUMMARY

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

### Source Of Funds



### Use of Funds



## GENERAL FUND SUMMARY

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

	2023	2024	2025	2025	2026	Increase (Decrease)	
	Actual	Actual	Budget	Projected	Budget	2026 to 2025 Budget	
						\$	%
<b>REVENUES</b>							
Property Taxes	\$ 6,637,137	\$ 6,917,780	\$ 7,673,116	\$ 7,668,957	\$ 8,428,954	\$ 755,838	9.85%
Non-Property Taxes	6,554,659	6,664,027	6,759,009	6,850,000	7,130,260	371,251	5.49%
Departmental Income	972,928	1,078,925	875,724	946,267	904,795	29,071	3.32%
Intergovernmental Charges	1,132,665	1,219,876	1,369,998	1,423,583	1,794,486	424,488	30.98%
Use of Money & Property	464,850	691,233	505,568	565,563	491,760	(13,808)	-2.73%
Licenses and Permits	71,950	89,044	114,300	114,800	107,800	(6,500)	-5.69%
Fines and Forfeitures	103,515	89,673	87,500	108,500	102,500	15,000	17.14%
Sale of Prop. and Comp for Loss	-	-	-	3,829	-	-	
Miscellaneous Revenues	8,874	24,444	2,000	58,488	2,000	-	0.00%
State and Federal Aid	1,686,915	1,833,658	1,579,985	1,736,043	1,581,422	1,437	0.09%
Interfund/Reserve Transfers	939,677	1,013,338	1,048,990	1,048,990	1,073,960	24,970	2.38%
<b>Total Revenues</b>	<b>\$ 18,573,170</b>	<b>\$ 19,621,997</b>	<b>\$ 20,016,190</b>	<b>\$ 20,525,020</b>	<b>\$ 21,617,937</b>	<b>\$ 1,601,747</b>	<b>8.00%</b>
<b>EXPENDITURES By Department</b>							
General Administration	\$ 1,546,335	\$ 1,822,405	\$ 1,961,218	\$ 1,913,915	\$ 2,015,498	\$ 54,280	2.77%
Code Enforcement/Planning	298,889	308,650	328,876	331,959	380,459	51,584	15.68%
Police Department	3,064,274	3,398,120	3,595,677	3,427,487	3,642,278	46,601	1.30%
Fire Department	2,064,536	2,472,114	2,644,428	2,739,636	2,839,820	195,392	7.39%
Public Safety - Other	21,906	21,123	28,356	27,807	29,932	1,576	5.56%
Department of Public Works	3,593,687	3,855,336	4,279,732	4,120,671	4,423,298	143,566	3.35%
Economic Development	201,250	202,499	223,750	213,750	215,750	(8,000)	-3.58%
Recreation Programs	345,961	330,560	235,573	275,456	245,297	9,724	4.13%
Other Community Programs	20,000	12,000	20,000	20,000	21,300	1,300	6.50%
Employee Benefits	3,585,561	3,994,542	4,667,870	4,476,396	5,093,827	425,958	9.13%
Leases	-	-	-	-	-	-	#DIV/0!
Purchase of Electric Energy-Solar	431,940	446,812	450,000	450,000	450,000	-	0.00%
Interfund Transfer	2,596,869	3,117,970	2,964,069	2,800,000	2,965,169	1,100	0.04%
Contingency	-	-	100,000	75,000	140,000	40,000	40.00%
<b>Total Expenditures</b>	<b>\$ 17,771,208</b>	<b>\$ 19,982,131</b>	<b>\$ 21,499,548</b>	<b>\$ 20,872,077</b>	<b>\$ 22,462,628</b>	<b>\$ 963,080</b>	<b>4.48%</b>
<b>Operating Surplus (Loss)</b>	<b>\$ 801,962</b>	<b>\$ (360,134)</b>	<b>\$ (1,483,358)</b>	<b>\$ (347,057)</b>	<b>\$ (844,691)</b>	<b>\$ 638,667</b>	

**GENERAL FUND SUMMARY**

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

	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Increase (Decrease)	
						2026 to 2025 Budget \$	%
<b>FUND BALANCE</b>							
s Beginning Fund Balance	\$ 7,218,525	\$ 8,020,487	\$ 7,660,353	\$ 7,660,353	\$ 7,313,296		
Net Surplus (Loss)	801,962	(360,134)	(1,483,358)	(347,057)	(844,691)		
Restricted -Move to Reserve Fund	-						
<b>Ending Fund Balance</b>	<b>\$ 8,020,487</b>	<b>\$ 7,660,353</b>	<b>\$ 6,176,995</b>	<b>\$ 7,313,296</b>	<b>\$ 6,468,605</b>		
Non-Spendable	421,441	455,029	421,441	421,441	421,441		
Assigned	43,400	74,648					
Appropriated for Subsequent Year	1,588,480	955,358	844,683	844,683	700,000		
Appropriated-One Time-Capital	-	400,000					
Appropriated-One Time-Pre Hire		75,000					
Appropriated-One Time-Public Safety Study		53,000					
Unassigned Fund Balance	5,967,166	5,647,318	4,910,871	6,047,172	5,347,164		
<b>Fund Balance</b>	<b>\$ 8,020,487</b>	<b>\$ 7,660,353</b>	<b>\$ 6,176,995</b>	<b>\$ 7,313,296</b>	<b>\$ 6,468,605</b>		
	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Fund Balance as % of Expenditures</b>	<b>33.6%</b>	<b>28.3%</b>	<b>22.8%</b>	<b>29.0%</b>	<b>23.8%</b>		

## GENERAL FUND REVENUE - By Object

	2023	2024	2025	2025	2026	Increase (Decrease)	
	Actual	Actual	Budget	Projection	Budget	2026 to 2025 Budget	
						\$	%
<b><u>Property Taxes</u></b>							
Property Taxes	\$ 6,365,120	\$ 6,648,097	\$ 7,415,178	\$ 7,415,178	\$ 8,156,075	\$ 740,897	9.99%
Special Assessments	52,500	54,749	50,000	50,000	55,000	5,000	10.00%
Payments in Lieu of Taxes	137,067	126,609	137,938	128,779	142,879	4,941	3.58%
Interest and Penalties on Taxes	82,450	88,325	70,000	75,000	75,000	5,000	7.14%
Total Property Tax Items	\$ 6,637,137	\$ 6,917,780	\$ 7,673,116	\$ 7,668,957	\$ 8,428,954	\$ 755,838	9.85%
<b><u>Non-Property Taxes</u></b>							
Sales Tax	\$ 5,837,264	\$ 5,861,402	\$ 5,954,009	\$ 6,000,000	\$ 6,180,260	\$ 226,251	3.80%
Hotel Occupancy Tax	399,174	479,448	480,000	510,000	520,000	40,000	8.33%
Tax on Adult Use Cannabis	-	-	-	-	100,000	100,000	NA
Utilities Tax	173,980	193,732	175,000	210,000	200,000	25,000	14.29%
Cable Franchise Tax	144,241	129,444	150,000	130,000	130,000	(20,000)	-13.33%
Total Non-Property Tax Items	\$ 6,554,659	\$ 6,664,027	\$ 6,759,009	\$ 6,850,000	\$ 7,130,260	\$ 371,251	5.49%
<b><u>Departmental Fees</u></b>							
City Treasurer Fees	\$ 5,295	\$ 16,323	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Tax Sale Expense Reimbursement	5,880	6,425	5,000	5,000	5,000	-	0.00%
City Clerk Fees	43,383	40,411	41,000	51,000	51,000	10,000	24.39%
Rental Housing Inspection Fees	38,695	22,550	15,000	35,000	30,000	15,000	100.00%
Other Public Safety Income	15,543	12,295	12,000	12,000	12,000	-	0.00%
Police Department Fees	11,623	12,656	12,500	12,500	12,500	-	0.00%
Fire Inspection & Program Fees	27,550	30,325	25,000	25,000	25,000	-	0.00%
Central Garage Billing	117,190	174,059	136,250	136,250	136,250	-	0.00%
DPW Reimbursable Projects	4,360	1,075	-	2,970	-	-	NA
Park Facility Fees	11,305	15,201	12,500	12,500	12,500	-	0.00%
Dog Park Fees	6,830	5,405	6,000	6,000	6,000	-	0.00%
Kershaw Park Fees	32,560	35,947	-	-	-	-	NA
Recreation-Fees	137,687	150,358	42,400	72,373	44,225	1,825	4.30%
Community Events	17,590	19,244	22,820	22,820	22,820	-	0.00%

## GENERAL FUND REVENUE - By Object

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
Planning Commission/ZBA Fees	5,900	5,425	5,000	5,000	5,000	-	0.00%
Professional Fees - Reimbursement	-	-	-	7,600	-	-	NA
Refuse Charges	60,167	77,654	72,754	72,754	75,000	2,246	3.09%
Late Payment Penalties - Refuse	1,096	1,629	2,500	2,500	2,500	-	0.00%
Sale of Electric Power - Solar	430,276	451,943	450,000	450,000	450,000	-	0.00%
Total Departmental Fees	\$ 972,928	\$ 1,078,925	\$ 875,724	\$ 946,267	\$ 904,795	\$ 29,071	3.32%
<b><u>Charges To Other Governments</u></b>							
Assessment - Other Government	\$ 6,389	\$ 11,963	\$ 41,900	\$ 41,900	\$ 54,334	\$ 12,434	29.68%
Police - SRO Program	157,553	183,100	176,853	176,853	220,175	43,322	24.50%
Police - STOP DWI	18,078	7,818	11,500	11,500	10,250	(1,250)	-10.87%
Police - Other Governments	-	-	-	53,585	-	-	NA
Fire Protection Services	939,745	1,014,745	1,139,745	1,139,745	1,509,727	369,982	32.46%
Total Charges to Other Governments	\$ 1,132,665	\$ 1,219,876	\$ 1,369,998	\$ 1,423,583	\$ 1,794,486	\$ 424,488	30.98%
<b><u>Use Of Money and Property</u></b>							
Interest Earnings	\$ 423,733	\$ 460,593	\$ 300,000	\$ 375,000	\$ 300,000	\$ -	0.00%
Rental of City Property	12,102	204,355	173,124	163,295	163,674	(9,450)	-5.46%
Rental -Solar Farm	29,015	26,285	32,444	27,268	28,086	(4,358)	-13.43%
Total Use of Money and Property	\$ 464,850	\$ 691,233	\$ 505,568	\$ 565,563	\$ 491,760	\$ (13,808)	-2.73%
<b><u>Licenses and Permits</u></b>							
Games of Chance	\$ 417	\$ 60	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Other Licenses	5,270	9,735	9,500	9,500	9,500	-	0.00%
Building and Alteration Permits	47,355	49,649	75,000	75,000	65,000	(10,000)	-13.33%
Dog Licenses	18,908	23,600	23,500	24,000	27,000	3,500	14.89%
Kershaw Licenses	-	6,000	6,000	6,000	6,000	-	0.00%
Total Licenses and Permits	\$ 71,950	\$ 89,044	\$ 114,300	\$ 114,800	\$ 107,800	\$ (6,500)	-5.69%

## GENERAL FUND REVENUE - By Object

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
<b><u>Fines and Forfeitures</u></b>							
Parking Tickets	\$ 23,058	\$ 24,796	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Handicap Surcharge	60	-	-	-	-	-	NA
Fines and Forfeited Bail	78,930	64,826	60,000	81,000	75,000	15,000	25.00%
Crime Proceeds - Restitution	1,467	51	2,500	2,500	2,500	-	0.00%
Forfeitures of Deposit	-	-	-	-	-	-	NA
Total Fines and Forfeitures	\$ 103,515	\$ 89,673	\$ 87,500	\$ 108,500	\$ 102,500	\$ 15,000	17.14%
<b><u>Sale of Property and Compensation For Loss</u></b>							
Workers Comp Reimbursement	\$ -	\$ -	\$ -	\$ 3,829	\$ -	\$ -	NA
Other Compensation for Loss	-	-	-	-	-	-	NA
for Loss	\$ -	\$ -	\$ -	\$ 3,829	\$ -	\$ -	NA
<b><u>Miscellaneous</u></b>							
Gifts & Donations	\$ 6,255	\$ 6,296	\$ -	\$ 18,750	\$ -	\$ -	NA
Refunds - Prior Yr Expend	1,462	4,960	-	9,433	-	-	NA
Seized and Unclaimed	230	-	2,000	2,000	2,000	-	0.00%
Unclassified Revenues	928	13,187	-	28,306	-	-	NA
Total Miscellaneous	\$ 8,874	\$ 24,444	\$ 2,000	\$ 58,488	\$ 2,000	\$ -	0.00%
<b><u>State Aid</u></b>							
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	296,836	265,312	300,000	300,000	300,000	-	0.00%
State Aid - Additional Revenue Sharing	-	129,975	-	129,975	-	-	NA
State Aid - Court Facilities	21,188	43,142	20,000	20,000	20,000	-	0.00%
State Aid - Real Property Tax Admin.	-	-	-	8,733	-	-	NA
State Aid - Other	3,702	3,632	3,500	20,850	6,725	3,225	92.14%
State Aid - Other Public Safety - Police	6,188	5,521	6,163	6,163	5,375	(788)	-12.79%

## GENERAL FUND REVENUE - By Object

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
State Aid - Other Public Safety - Fire	847	53,287	-	-	-	-	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	(753)	-	-	-	-	NA
Total State Aid	\$ 1,591,870	\$ 1,747,738	\$ 1,577,285	\$ 1,733,343	\$ 1,579,722	\$ 2,437	0.15%
<b><u>Federal Aid</u></b>							
Federal Aid - Crime Control	\$ 2,122	\$ 7,991	\$ 2,700	\$ 2,700	\$ 1,700	(1,000)	-37.04%
Federal Aid - FEMA	92,923	77,930	-	-	-	-	NA
Total Federal Aid	\$ 95,045	\$ 85,920	\$ 2,700	\$ 2,700	\$ 1,700	\$ (1,000)	-37.04%
<b><u>Interfund Transfer/Revenue</u></b>							
Water/Sewer Interfund Revenue	\$ 623,160	\$ 700,360	\$ 758,990	\$ 758,990	\$ 783,960	\$ 24,970	3.29%
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	\$ 939,677	\$ 1,013,338	\$ 1,048,990	\$ 1,048,990	\$ 1,073,960	\$ 24,970	2.38%
<b>Total General Fund Revenues</b>	<b>\$ 18,573,170</b>	<b>\$ 19,621,997</b>	<b>\$ 20,016,190</b>	<b>\$ 20,525,020</b>	<b>\$ 21,617,936</b>	<b>\$ 1,601,746</b>	<b>8.00%</b>

## GENERAL FUND EXPENDITURES -By Department

	2023	2024	2025	2025	2026	Increase (Decrease)	
	Actual	Actual	Budget	Projections	Budget	2026 to 2025 Budget	
						\$	%
<b>General Administration</b>							
<b><u>Legislative - 1010</u></b>							
Salaries & Wages (.1)	\$ 52,842	\$ 54,819	\$ 54,819	\$ 54,819	\$ 54,819	\$ -	0.00%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	-	-	-	-	-	-	
Contractual Costs (.4)	8,991	9,345	13,650	12,000	13,650	-	0.00%
Employee Benefits -FICA (.8)	4,043	4,194	4,194	4,194	4,472	278	6.64%
Total Operating Expenditures	\$ 65,875	\$ 68,358	\$ 72,663	\$ 71,013	\$ 72,941	\$ 278	0.38%
<b><u>Municipal Executive - 1230</u></b>							
Salaries & Wages (.1)	\$ 188,449	\$ 230,544	\$ 244,825	\$ 247,305	\$ 259,065	\$ 14,240	5.82%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	669	345	600	600	600	-	0.00%
Contractual Costs (.4)	14,544	29,649	25,070	33,570	53,130	28,060	111.93%
Employee Benefits -FICA (.8)	14,265	17,336	18,729	18,828	19,818	1,089	5.82%
Total Operating Expenditures	\$ 217,927	\$ 277,874	\$ 289,224	\$ 300,303	\$ 332,613	\$ 43,389	15.00%
<b><u>Treasurer - 1325</u></b>							
Salaries & Wages (.1)	\$ 256,796	\$ 286,107	\$ 288,284	\$ 284,250	\$ 293,556	\$ 5,273	1.83%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	2,749	3,384	3,750	3,400	3,750	-	0.00%
Contractual Costs (.4)	35,542	40,553	49,710	47,118	56,723	7,013	14.11%
Employee Benefits -FICA (.8)	18,971	21,112	22,054	21,800	24,586	2,533	11.48%
Total Operating Expenditures	\$ 314,058	\$ 351,155	\$ 363,797	\$ 356,568	\$ 378,615	\$ 14,818	4.07%
<b><u>Assessment - 1355</u></b>							
Salaries & Wages (.1)	\$ 56,956	\$ 50,618	\$ 56,454	\$ 56,454	\$ 58,430	\$ 1,976	3.50%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	885	302	900	630	900	-	0.00%
Contractual Costs (.4)	73,163	65,249	71,100	65,110	71,100	-	0.00%
Employee Benefits -FICA (.8)	4,258	3,739	4,319	4,100	4,470	151	3.50%
Total Operating Expenditures	\$ 135,262	\$ 119,907	\$ 132,773	\$ 126,294	\$ 134,900	\$ 2,127	1.60%

## GENERAL FUND EXPENDITURES -By Department

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease) 2026 to 2025 Budget		
						\$	%	
<b><u>City Clerk - 1410</u></b>								
Salaries & Wages (.1)	\$ 60,012	\$ 65,795	\$ 72,215	\$ 67,785	\$ 71,752	\$ (463)	-0.64%	
Equipment (.2)	-	-	-	-	-	-		
Materials & Supplies (.3)	2,078	1,186	2,600	2,600	3,000	400	15.38%	
Contractual Costs (.4)	21,457	20,797	46,015	39,489	39,090	(6,925)	-15.05%	
Employee Benefits -FICA (.8)	4,329	4,743	5,464	4,850	5,798	333	6.10%	
Total Operating Expenditures	\$ 87,876	\$ 92,520	\$ 126,294	\$ 114,724	\$ 119,640	\$ (6,655)	-5.27%	
<b><u>Personnel (1430)</u></b>								
Salaries & Wages (.1)	\$ 61,102	\$ 66,100	\$ 68,040	\$ 68,040	\$ 72,057	\$ 4,017	5.90%	
Equipment (.2)	-	-	-	-	-	-		
Materials & Supplies (.3)	-	-	-	-	-	-		
Contractual Costs (.4)	13,320	49,299	43,384	31,000	19,300	(24,084)	-55.51%	
Employee Benefits -FICA (.8)	4,367	4,719	5,205	4,800	5,821	616	11.83%	
Total Operating Expenditures	\$ 78,788	\$ 120,118	\$ 116,629	\$ 103,840	\$ 97,178	\$ (19,452)	-16.68%	
<b><u>Information Technology (1680)</u></b>								
Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Equipment (.2)	-	43,397	46,000	46,000	49,000	3,000	6.52%	
Materials & Supplies (.3)	-	1,415	3,000	2,800	3,000	-	0.00%	
Contractual Costs (.4)	-	206,235	252,952	244,714	308,038	55,087	21.78%	
Employee Benefits -FICA (.8)	-	-	-	-	-	-		
Total Operating Expenditures	\$ -	\$ 251,047	\$ 301,952	\$ 293,514	\$ 360,038	\$ 58,087	19.24%	
<b><u>Other General Government Support</u></b>								
Audit Fees	\$ 16,685	\$ 17,179	\$ 20,140	\$ 21,500	\$ 26,140	\$ 6,000	29.79%	
Tax Sale Expense	5,167	3,615	4,000	4,000	4,000	-	0.00%	
Loss on Tax Sale Property Acquired	103,666	-	-	-	-	-		
	-	-	2,500	1,750	2,500	-	0.00%	
Corporation Counsel	111,198	123,472	125,000	125,500	135,000	10,000	8.00%	
Board of Elections	12,000	12,000	12,000	12,000	12,000	-	0.00%	
Legal Adv/Public Information	4,661	4,616	4,500	3,500	4,500	-	0.00%	
Central Communications	21,855	18,109	21,720	20,000	19,200	(2,520)	-11.60%	
Central Printing and Mailing	30,157	29,766	29,584	33,639	32,680	3,096	10.47%	
Property and Liability Insurance	278,402	297,131	297,421	288,658	244,501	(52,920)	-17.79%	

## GENERAL FUND EXPENDITURES -By Department

	2023	2024	2025	2025	2026	Increase (Decrease)	
	Actual	Actual	Budget	Projections	Budget	2026 to 2025 Budget	
						\$	%
Judgement and Claims	24,064	-	-	-	-	-	
Purchase of Land	-	-	-	-	-		
Taxes On City Property	34,843	29,654	33,520	30,613	31,551	(1,969)	-5.87%
Miscellaneous Expenses	3,851	5,884	7,500	6,500	7,500	-	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 646,548</b>	<b>\$ 541,426</b>	<b>\$ 557,885</b>	<b>\$ 547,660</b>	<b>\$ 519,572</b>	<b>\$ (38,313)</b>	<b>-6.87%</b>
<b>Total General Administration</b>	<b>\$ 1,546,335</b>	<b>\$ 1,822,405</b>	<b>\$ 1,961,218</b>	<b>\$ 1,913,915</b>	<b>\$ 2,015,498</b>	<b>\$ 54,280</b>	<b>2.77%</b>
<b>Code Enforcement/Planning</b>							
<b><u>Code Enforcement - 3620</u></b>							
Salaries & Wages (.1)	\$ 156,121	\$ 163,892	\$ 155,867	\$ 157,180	\$ 172,003	\$ 16,135	10.35%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	1,616	1,328	2,350	1,850	2,350	-	0.00%
Contractual Costs (.4)	7,450	5,087	25,759	22,269	55,519	29,760	115.53%
Employee Benefits -FICA (.8)	11,748	11,891	11,924	11,600	13,158	1,234	10.35%
<b>Total Operating Expenditures</b>	<b>\$ 176,935</b>	<b>\$ 182,197</b>	<b>\$ 195,900</b>	<b>\$ 192,899</b>	<b>\$ 243,030</b>	<b>\$ 47,130</b>	<b>24.06%</b>
<b><u>Planning and Development - 8020</u></b>							
Salaries & Wages (.1)	\$ 113,403	\$ 116,932	\$ 120,274	\$ 120,260	\$ 124,412	\$ 4,138	3.44%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	176	279	700	500	700	-	0.00%
Contractual Costs (.4)	25	660	2,800	9,600	2,800	-	0.00%
Employee Benefits -FICA (.8)	8,351	8,581	9,201	8,700	9,518	317	3.44%
<b>Total Operating Expenditures</b>	<b>\$ 121,955</b>	<b>\$ 126,453</b>	<b>\$ 132,975</b>	<b>\$ 139,060</b>	<b>\$ 137,429</b>	<b>\$ 4,454</b>	<b>3.35%</b>
<b>Total Code Enforcement, Planning and Development</b>	<b>\$ 298,889</b>	<b>\$ 308,650</b>	<b>\$ 328,876</b>	<b>\$ 331,959</b>	<b>\$ 380,459</b>	<b>\$ 51,584</b>	<b>15.68%</b>
<b>Police Department</b>							
<b><u>Police Protection - 3120</u></b>							
Salaries & Wages (.1)	\$ 2,373,700	\$ 2,605,530	\$ 2,743,545	\$ 2,595,749	\$ 2,733,793	\$ (9,752)	-0.36%
Equipment (.2)	12,618	18,057	27,200	27,200	18,800	(8,400)	-30.88%

## GENERAL FUND EXPENDITURES -By Department

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease)	
						2026 to 2025 Budget	
						\$	%
Materials & Supplies (.3)	83,774	94,219	113,745	104,245	112,675	(1,070)	-0.94%
Contractual Costs (.4)	202,967	252,878	267,928	245,775	281,000	13,072	4.88%
Employee Benefits -FICA (.8)	177,048	194,157	209,802	198,575	210,994	1,192	0.57%
<b>Total Operating Expenditures</b>	<b>\$ 2,850,106</b>	<b>\$ 3,164,839</b>	<b>\$ 3,362,221</b>	<b>\$ 3,171,544</b>	<b>\$ 3,357,262</b>	<b>\$ (4,959)</b>	<b>-0.15%</b>

### **SRO - 3123**

Salaries & Wages (.1)	\$ 160,305	\$ 176,281	\$ 167,833	\$ 195,233	\$ 209,800	\$ 41,967	25.01%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	1,008	469	2,800	2,250	3,650	850	30.36%
Contractual Costs (.4)	2,323	3,509	3,800	4,000	7,750	3,950	103.95%
Employee Benefits -FICA (.8)	12,043	13,206	12,839	13,500	16,050	3,211	25.01%
<b>Total Operating Expenditures</b>	<b>\$ 175,679</b>	<b>\$ 193,465</b>	<b>\$ 187,272</b>	<b>\$ 214,983</b>	<b>\$ 237,250</b>	<b>\$ 49,978</b>	<b>26.69%</b>

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

Salaries & Wages (.1)	\$ 35,699	\$ 36,986	\$ 41,788	\$ 37,500	\$ 43,257	\$ 1,470	3.52%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	59	-	1,200	600	1,200	-	0.00%
Contractual Costs (.4)	-	-	-	-	-	-	
Employee Benefits -FICA (.8)	2,731	2,830	3,197	2,860	3,309	112	3.52%
<b>Total Operating Expenditures</b>	<b>\$ 38,489</b>	<b>\$ 39,815</b>	<b>\$ 46,184</b>	<b>\$ 40,960</b>	<b>\$ 47,766</b>	<b>\$ 1,582</b>	<b>3.43%</b>

### **Total Police Department**

	\$ 3,064,274	\$ 3,398,120	\$ 3,595,677	\$ 3,427,487	\$ 3,642,278	\$ 46,601	1.30%
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## **Fire Department**

### **Fire Rescue - 3410**

Salaries & Wages (.1)	\$ 1,647,621	\$ 2,010,268	\$ 2,014,222	\$ 2,063,532	\$ 2,214,050	\$ 199,828	9.92%
Equipment (.2)	20,581	18,964	35,000	25,000	32,000	(3,000)	-8.57%
Materials & Supplies (.3)	86,327	102,299	130,300	125,350	159,250	28,950	22.22%
Contractual Costs (.4)	151,331	147,586	274,279	311,879	223,754	(50,525)	-18.42%
Employee Benefits -FICA (.8)	122,663	150,755	154,004	161,685	172,435	18,431	11.97%
<b>Total Operating Expenditures</b>	<b>\$ 2,028,523</b>	<b>\$ 2,429,872</b>	<b>\$ 2,607,805</b>	<b>\$ 2,687,446</b>	<b>\$ 2,801,489</b>	<b>\$ 193,684</b>	<b>7.43%</b>

### **Fire Inspection- 3420**

Salaries & Wages (.1)	\$ 32,180	\$ 37,074	\$ 29,933	\$ 46,000	\$ 31,641	\$ 1,708	5.71%
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## GENERAL FUND EXPENDITURES -By Department

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease)	
						2026 to 2025 Budget	
						\$	%
Equipment (.2)	-	1,000	1,500	1,500	1,500	-	0.00%
Materials & Supplies (.3)	379	111	1,250	750	1,250	-	0.00%
Contractual Costs (.4)	1,093	1,345	1,650	1,650	1,650	-	0.00%
Employee Benefits -FICA (.8)	2,361	2,711	2,290	2,290	2,290	-	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 36,013</b>	<b>\$ 42,241</b>	<b>\$ 36,623</b>	<b>\$ 52,190</b>	<b>\$ 38,331</b>	<b>\$ 1,708</b>	<b>4.66%</b>
<b>Total Fire Department</b>	<b>\$ 2,064,536</b>	<b>\$ 2,472,114</b>	<b>\$ 2,644,428</b>	<b>\$ 2,739,636</b>	<b>\$ 2,839,820</b>	<b>\$ 195,392</b>	<b>7.39%</b>

### Other Public Safety

#### Other Public Safety (.4)

Outside Agency- Animal Control-Dog (3510)	\$ 18,570	\$ 21,123	\$ 25,807	\$ 25,807	\$ 29,932	\$ 4,125	15.98%
Outside Agency- Animal Control-Cat (3520)	3,336	-	2,549	2,000	-	(2,549)	-100.00%
Handicap Parking Education (2989)	-	-	-	-	-	-	
<b>Total Operating Expenditures</b>	<b>\$ 21,906</b>	<b>\$ 21,123</b>	<b>\$ 28,356</b>	<b>\$ 27,807</b>	<b>\$ 29,932</b>	<b>\$ 1,576</b>	<b>5.56%</b>

### Department of Public Works

#### Public Works Administration - 1490

Salaries & Wages (.1)	\$ 479,279	\$ 487,936	\$ 543,326	\$ 552,426	\$ 570,477	\$ 27,151	5.00%
Equipment (.2)	2,855	3,039	1,200	1,200	1,200	-	0.00%
Materials & Supplies (.3)	14,098	16,149	18,965	16,845	18,870	(95)	-0.50%
Contractual Costs (.4)	107,398	117,220	147,130	141,294	160,305	13,175	8.95%
Employee Benefits -FICA (.8)	35,553	35,690	41,564	42,261	43,642	2,077	5.00%
<b>Total Operating Expenditures</b>	<b>\$ 639,184</b>	<b>\$ 660,035</b>	<b>\$ 752,185</b>	<b>\$ 754,026</b>	<b>\$ 794,494</b>	<b>\$ 42,308</b>	<b>5.62%</b>

#### Municipal Building - 1620

Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment (.2)	-	16,484	-	-	-	-	
Materials & Supplies (.3)	23,633	5,535	5,704	4,500	4,729	(975)	-17.09%
Contractual Costs (.4)	35,189	44,645	47,400	48,250	48,286	886	1.87%
Employee Benefits -FICA (.8)	-	-	-	-	-	-	
<b>Total Operating Expenditures</b>	<b>\$ 58,822</b>	<b>\$ 66,665</b>	<b>\$ 53,104</b>	<b>\$ 52,750</b>	<b>\$ 53,015</b>	<b>\$ (89)</b>	<b>-0.17%</b>

## GENERAL FUND EXPENDITURES -By Department

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
<b><u>Central Garage - 1640</u></b>							
Salaries & Wages (.1)	\$ 275,033	\$ 288,214	\$ 300,651	\$ 243,515	\$ 306,643	\$ 5,992	1.99%
Equipment (.2)	15,834	21,036	22,500	22,500	22,000	(500)	-2.22%
Materials & Supplies (.3)	105,401	108,646	113,450	110,050	115,705	2,255	1.99%
Contractual Costs (.4)	62,668	134,738	134,200	123,800	143,800	9,600	7.15%
Employee Benefits -FICA (.8)	20,416	21,232	23,000	19,000	23,458	458	1.99%
Total Operating Expenditures	\$ 479,353	\$ 573,867	\$ 593,800	\$ 518,865	\$ 611,606	\$ 17,805	3.00%
<b><u>Street Maintenance - 5110</u></b>							
Salaries & Wages (.1)	\$ 523,539	\$ 534,914	\$ 583,914	\$ 572,990	\$ 611,320	\$ 27,407	4.69%
Equipment (.2)	16,900	5,137	8,000	8,360	12,000	4,000	50.00%
Materials & Supplies (.3)	155,049	159,916	177,378	180,100	176,060	(1,318)	-0.74%
Contractual Costs (.4)	222,935	308,937	254,900	234,640	267,800	12,900	5.06%
Employee Benefits -FICA (.8)	38,759	39,336	44,669	44,123	46,766	2,097	4.69%
Total Operating Expenditures	\$ 957,182	\$ 1,048,240	\$ 1,068,861	\$ 1,040,213	\$ 1,113,946	\$ 45,085	4.22%
<b><u>Snow and Ice Control - 5142</u></b>							
Salaries & Wages (.1)	\$ 31,444	\$ 37,154	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.00%
Equipment (.2)	5,732	4,200	13,500	13,500	13,500	-	0.00%
Materials & Supplies (.3)	91,305	78,396	152,800	132,500	151,300	(1,500)	-0.98%
Contractual Costs (.4)	28,150	39,324	30,000	30,000	36,650	6,650	22.17%
Employee Benefits -FICA (.8)	2,330	2,771	5,510	5,000	5,510	-	0.00%
Total Operating Expenditures	\$ 158,961	\$ 161,844	\$ 273,810	\$ 253,000	\$ 278,960	\$ 5,150	1.88%
<b><u>Street Lighting - 5182</u></b>							
Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment (.2)	-	-	-	-	-	-	-
Materials & Supplies (.3)	44,787	9,779	30,000	25,000	32,200	2,200	7.33%
Contractual Costs (.4)	70,612	76,711	98,720	138,500	124,220	25,500	25.83%
Employee Benefits -FICA (.8)	-	-	-	-	-	-	-
Total Operating Expenditures	\$ 115,399	\$ 86,490	\$ 128,720	\$ 163,500	\$ 156,420	\$ 27,700	21.52%
<b><u>Park Maintenance - 7110</u></b>							
Salaries & Wages (.1)	\$ 500,409	\$ 520,339	\$ 599,649	\$ 547,437	\$ 596,137	\$ (3,511)	-0.59%
Equipment (.2)	27,449	47,320	6,200	6,700	5,000	(1,200)	-19.35%
Materials & Supplies (.3)	83,121	86,213	129,875	115,650	110,745	(19,130)	-14.73%
Contractual Costs (.4)	52,439	65,966	78,750	77,950	86,965	8,215	10.43%

## GENERAL FUND EXPENDITURES -By Department

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease)	
						2026 to 2025 Budget	
						\$	%
Employee Benefits -FICA (.8)	37,076	38,408	45,873	41,880	45,605	(269)	-0.59%
<b>Total Operating Expenditures</b>	<b>\$ 700,494</b>	<b>\$ 758,246</b>	<b>\$ 860,347</b>	<b>\$ 789,617</b>	<b>\$ 844,452</b>	<b>\$ (15,895)</b>	<b>-1.85%</b>
<b><u>Waste Collection - 8160</u></b>							
Salaries & Wages (.1)	\$ 149,638	\$ 154,430	\$ 170,252	\$ 165,604	\$ 176,300	\$ 6,048	3.55%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	20,888	19,326	27,500	26,500	26,740	(760)	-2.76%
Contractual Costs (.4)	163,906	155,893	173,432	186,832	184,673	11,241	6.48%
Employee Benefits -FICA (.8)	11,241	11,606	13,021	9,880	13,487	466	3.58%
<b>Total Operating Expenditures</b>	<b>\$ 345,673</b>	<b>\$ 341,256</b>	<b>\$ 384,205</b>	<b>\$ 388,816</b>	<b>\$ 401,200</b>	<b>\$ 16,995</b>	<b>4.42%</b>
<b><u>Recycling - 8162</u></b>							
Salaries & Wages (.1)	\$ 116,444	\$ 119,625	\$ 126,800	\$ 122,935	\$ 126,758	\$ (42)	-0.03%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	8,050	13,174	11,200	10,450	12,750	1,550	13.84%
Contractual Costs (.4)	5,350	16,784	17,000	17,000	20,000	3,000	17.65%
Employee Benefits -FICA (.8)	8,775	9,109	9,700	9,500	9,697	(3)	-0.03%
<b>Total Operating Expenditures</b>	<b>\$ 138,618</b>	<b>\$ 158,693</b>	<b>\$ 164,700</b>	<b>\$ 159,885</b>	<b>\$ 169,205</b>	<b>\$ 4,505</b>	<b>2.74%</b>
<b>Total Department of Public Works</b>	<b>\$ 3,593,687</b>	<b>\$ 3,855,336</b>	<b>\$ 4,279,732</b>	<b>\$ 4,120,671</b>	<b>\$ 4,423,298</b>	<b>\$ 143,566</b>	<b>3.35%</b>
<b><u>Economic Development</u></b>							
<b><u>Public Access - 6410</u></b>							
FLTV-Public Access	\$ 39,750	\$ 39,750	\$ 39,750	\$ 39,750	\$ 39,750	\$ -	0.00%
<b><u>Promotion of Industry-6420</u></b>							
Economic Development	\$ 25,000	\$ 25,000	\$ 40,000	\$ 30,000	\$ 25,000	\$ (15,000)	-37.50%
BID	94,000	93,000	104,000	104,000	106,000	2,000	1.92%
BID -Special Assessment	42,500	44,749	40,000	40,000	45,000	5,000	12.50%
<b>Total Operating Expenditures</b>	<b>\$ 161,500</b>	<b>\$ 162,749</b>	<b>\$ 184,000</b>	<b>\$ 174,000</b>	<b>\$ 176,000</b>	<b>\$ (8,000)</b>	<b>-4.35%</b>
<b>Total Economic Development</b>	<b>\$ 201,250</b>	<b>\$ 202,499</b>	<b>\$ 223,750</b>	<b>\$ 213,750</b>	<b>\$ 215,750</b>	<b>\$ (8,000)</b>	<b>-3.58%</b>

## GENERAL FUND EXPENDITURES -By Department

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
<b>Recreation Programs</b>							
<b><u>Kershaw Beach - 7180</u></b>							
Salaries & Wages (.1)	\$ 106,712	\$ 99,261	\$ 89,875	\$ 103,717	\$ 92,750	\$ 2,875	3.20%
Equipment (.2)	-	2,349	-	-	-	-	
Materials & Supplies (.3)	4,847	7,902	8,450	7,613	10,675	2,225	26.33%
Contractual Costs (.4)	3,659	3,380	6,925	6,582	8,875	1,950	28.16%
Employee Benefits -FICA (.8)	8,108	7,553	6,875	7,934	9,960	3,085	44.87%
Total Operating Expenditures	\$ 123,326	\$ 120,446	\$ 112,125	\$ 125,846	\$ 122,260	\$ 10,135	9.04%
<b><u>Youth Programs - 7310</u></b>							
Salaries & Wages (.1)	\$ 108,935	\$ 95,893	\$ -	\$ -	\$ -	\$ -	
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	7,673	6,168	-	-	210	210	
Contractual Costs (.4)	47,954	50,663	71,120	99,710	73,749	2,629	3.70%
Employee Benefits -FICA (.8)	8,221	7,253	-	-	-	-	
Total Operating Expenditures	\$ 172,783	\$ 159,978	\$ 71,120	\$ 99,710	\$ 73,959	\$ 2,839	3.99%
<b><u>Community Events - 7550</u></b>							
Salaries & Wages (.1)	\$ 38,261	\$ 40,557	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
Equipment (.2)	-	-	-	-	-	-	
Materials & Supplies (.3)	2,128	1,175	4,500	3,500	3,000	(1,500)	-33.33%
Contractual Costs (.4)	6,644	5,406	10,150	8,400	8,400	(1,750)	-17.24%
Employee Benefits -FICA (.8)	2,820	2,999	2,678	3,000	2,678	-	0.00%
Total Operating Expenditures	\$ 49,852	\$ 50,137	\$ 52,328	\$ 49,900	\$ 49,078	\$ (3,250)	-6.21%
<b>Total Receptions Programs</b>	\$ 345,961	\$ 330,560	\$ 235,573	\$ 275,456	\$ 245,297	\$ 9,724	4.13%
<b><u>Other Community Programs</u></b>							
<b><u>Museum - 7450</u></b>							
Outside Agency - Historical Society	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,300	\$ 1,300	10.83%

## GENERAL FUND EXPENDITURES -By Department

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease)	
						2026 to 2025 Budget	
						\$	%
<b>Other Community Programs -7989</b>							
Outside Agency - Salvation Army	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
<b>Total Other Community Programs</b>	<b>\$ 20,000</b>	<b>\$ 12,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 21,300</b>	<b>\$ 1,300</b>	<b>6.50%</b>
<b>Other General Fund Schedules</b>							
<b>Employee Benefits</b>							
NYS General Retirement	\$ 328,327	\$ 421,320	\$ 486,249	\$ 486,249	\$ 544,878	\$ 58,629	12.06%
Police & Fire Retirement	925,498	1,111,399	1,355,817	1,355,817	1,598,426	242,609	17.89%
Worker's Compensation	258,486	201,109	176,785	176,785	132,183	(44,602)	-25.23%
Unemployment Insurance	1,891	10,166	5,000	5,000	5,000	-	0.00%
Medical & Dental Ins-Active	1,533,684	1,640,401	1,930,095	1,765,605	2,038,995	108,900	5.64%
Medical & Dental Ins-Retiree	444,667	478,133	577,363	545,579	662,627	85,264	14.77%
Employee Benefits -FICA	8,931	11,289	11,454	11,454	10,746	(707)	-6.18%
Other Employee Benefits	61,962	54,522	59,972	59,972	59,972	-	0.00%
Retirement Payouts	22,115	66,203	65,135	69,935	41,000	(24,135)	-37.05%
Total Employee Benefits	\$ 3,585,561	\$ 3,994,542	\$ 4,667,870	\$ 4,476,396	\$ 5,093,827	\$ 425,958	9.13%
<b>Purchase of Electric Energy-Solar</b>							
Purchase of Electric Energy-Solar	\$ 431,940	\$ 446,812	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	0.00%
<b>Interfund Transfers</b>							
Interfund Transfer - Debt Service	\$ 171,869	\$ 167,970	\$ 164,069	\$ -	\$ 165,169	\$ 1,100	0.67%
Interfund Transfer - Capital Reserve	2,400,000	2,850,000	2,800,000	2,800,000	2,800,000	-	0.00%
Interfund Transfer - Other Funds	25,000	100,000	-	-	-	-	
<b>Total Interfund Transfers</b>	<b>\$ 2,596,869</b>	<b>\$ 3,117,970</b>	<b>\$ 2,964,069</b>	<b>\$ 2,800,000</b>	<b>\$ 2,965,169</b>	<b>\$ 1,100</b>	<b>0.04%</b>

## GENERAL FUND EXPENDITURES -By Department

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
<b>Contingency</b>							
Budget Contingency	\$ -	\$ -	\$ 100,000	\$ 75,000	\$ 140,000	\$ 40,000	40.00%
<b>Total General Fund Expenditures</b>	<b>\$ 17,771,208</b>	<b>\$ 19,982,131</b>	<b>\$ 21,499,548</b>	<b>\$ 20,872,077</b>	<b>\$ 22,462,628</b>	<b>\$ 963,080</b>	<b>4.48%</b>
		-	-	-	-		
<b><u>Total General Fund Expenditures-By Object</u></b>							
Salaries & Wages (.1)	\$ 7,524,879	\$ 8,279,271	\$ 8,579,565	\$ 8,409,730	\$ 8,926,022	\$ 346,457	4.04%
Equipment (.2)	101,969	180,984	161,100	151,960	155,000	(6,100)	-3.79%
Materials & Supplies (.3)	740,700	717,717	943,017	878,283	955,309	12,292	1.30%
Contractual Costs (.4)	2,660,757	3,075,718	3,427,815	3,440,348	3,533,781	105,966	3.09%
Employee Benefits -FICA (.8)	4,146,035	4,610,472	5,323,982	5,116,756	5,787,348	463,365	8.70%
Debt Service (.92)	-	-	-	-	-	-	
Interfund Transfer	2,596,869	3,117,970	2,964,069	2,800,000	2,965,169	1,100	0.04%
Contingency	-	-	100,000	75,000	140,000	40,000	40.00%
<b>Total General Fund Expenditures</b>	<b>\$ 17,771,208</b>	<b>\$ 19,982,131</b>	<b>\$ 21,499,548</b>	<b>\$ 20,872,077</b>	<b>\$ 22,462,628</b>	<b>\$ 963,080</b>	<b>4.48%</b>

**GENERAL FUND RESERVES**

						Increase (Decrease)	
	2023	2024	2025	2025	2026	2026 to 2025 Budget	
	Actual	Actual	Budget	Projected	Budget	\$	%
<b><u>Insurance Reserve - 102</u></b>							
Interest & Earnings	\$ 1,066	\$ 4,998	\$ 500	\$ 2,500	\$ 1,000	500	20.00%
Insurance Recoveries	1,003	6,738	-	2,000	-	-	0.00%
Interfund Transfers	25,000	100,000	-	-	-	-	
<b>Total Revenues and Transfers</b>	<b>\$ 27,069</b>	<b>\$ 111,735</b>	<b>\$ 500</b>	<b>\$ 4,500</b>	<b>\$ 1,000</b>	<b>\$ 500</b>	<b>11.11%</b>
Property Loss Expenses	25,000	12,273	-	12,000	-	-	0.00%
<b>Total Expenditures and Transfers</b>	<b>\$ 25,000</b>	<b>\$ 12,273</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
Operating Surplus/(Loss)	2,069	99,462	500	(7,500)	1,000		
Beginning Fund Balance	23,365	25,434	124,896	124,896	117,396		
<b>Ending Fund balance</b>	<b>\$ 25,434</b>	<b>\$ 124,896</b>	<b>\$ 125,396</b>	<b>\$ 117,396</b>	<b>\$ 118,396</b>		

						Increase (Decrease)	
	2023	2024	2025	2025	2026	2026 to 2025 Budget	
	Actual	Actual	Budget	Projected	Budget	\$	%
<b><u>Capital Reserve - 103</u></b>							
Interest & Earnings	\$ 108,225	\$ 97,846	\$ 70,000	\$ 70,000	\$ 70,000	-	0.00%
Sale of Equipment/Scrap	98,324	88,128	100,000	70,000	100,000	-	0.00%
State Aid Grants	167,047	-	-	524,939	4,750,000	4,750,000	904.87%
Flood Mitigation - Intermunicipal Capital	-	-	-	-	200,000	200,000	NA
Flood Mitigation - Donation	-	-	-	-	430,000	430,000	NA
Flood Mitigation - FEMA	-	-	-	-	150,000	150,000	NA
Miscellaneous Income	-	-	-	17,220	-	-	0.00%
Interfund Transfer - (100) to (103)	-	-	-	164,069	165,169	165,169	100.67%
Interfund Transfer - Other	2,400,000	2,938,339	2,800,000	2,800,000	2,800,000	-	0.00%
<b>Total Revenues and Transfers</b>	<b>\$ 2,773,596</b>	<b>\$ 3,124,313</b>	<b>\$ 2,970,000</b>	<b>\$ 3,646,228</b>	<b>\$ 8,665,169</b>	<b>\$ 5,695,169</b>	<b>156.19%</b>
Transfer To Debt Service (130)	948,304	1,170,241	1,996,852	2,142,579	1,703,769	(293,083)	-13.68%
Transfer To Capital Fund (150)	2,248,579	2,010,245	718,692	2,157,346	7,803,000	7,084,308	328.38%
<b>Total Expenditures and Transfers</b>	<b>\$ 3,196,883</b>	<b>\$ 3,180,486</b>	<b>\$ 2,715,544</b>	<b>\$ 4,299,925</b>	<b>\$ 9,506,769</b>	<b>\$ 6,791,225</b>	<b>157.94%</b>
Operating Surplus/(Loss)	(423,287)	(56,174)	254,456	(653,697)	(841,600)		
Beginning Fund Balance	2,138,087	1,714,800	1,658,626	1,658,626	1,004,929		
<b>Ending Fund balance</b>	<b>\$ 1,714,800</b>	<b>\$ 1,658,626</b>	<b>\$ 1,913,082</b>	<b>\$ 1,004,929</b>	<b>\$ 163,329</b>		

**GENERAL FUND RESERVES**

	2023	2024	2025	2025	2026	Increase (Decrease)	
						2026 to 2025 Budget	
	Actual	Actual	Budget	Projected	Budget	\$	%
<b>Police Reserve - 104</b>							
Crime Proceeds-Restricted	\$ -	\$ 1,050	\$ -	\$ -	\$ -	-	NA
Crime Proceeds-Restricted-Federal	174,318	-	-	-	-	-	NA
Sale of Equipment	-	-	-	7,990	-		
State Police Grants	-	-	-	11,224	-		
Interest & Earnings	459	414	150	235	150	-	0.00%
<b>Total Revenues and Transfers</b>	<b>\$ 174,777</b>	<b>\$ 1,463</b>	<b>\$ 150</b>	<b>\$ 19,449</b>	<b>\$ 150</b>	<b>\$ -</b>	
Use of Funds	25,480	30,398	-	100,437	-	-	
<b>Total Expenditures and Transfers</b>	<b>\$ 25,480</b>	<b>\$ 30,398</b>	<b>\$ -</b>	<b>\$ 100,437</b>	<b>\$ -</b>	<b>\$ -</b>	
Operating Surplus/(Loss)	149,297	(28,934)	150	(80,987)	150		
Beginning Fund Balance	12,385	161,682	132,748	132,748	51,760		
<b>Ending Fund balance</b>	<b>\$ 161,682</b>	<b>\$ 132,748</b>	<b>\$ 132,898</b>	<b>\$ 51,760</b>	<b>\$ 51,910</b>		

# Special Revenue Funds

## Special Revenue Funds

	2023	2024	2025	2025	2026	Increase (Decrease)	
						2026 to 2025 Budget	
						Actual	Actual
<b><u>Park Facility Fee-121</u></b>							
Park Facility Fee	\$ 1,500	\$ 8,500	\$ 2,000	\$ 3,000	\$ 2,000		
Interest & Earnings	5,997	6,925	4,000	3,500	2,000	(2,000)	-57.14%
<b>Total Revenues</b>	<b>\$ 7,497</b>	<b>\$ 15,425</b>	<b>\$ 6,000</b>	<b>\$ 6,500</b>	<b>\$ 4,000</b>	<b>\$ (2,000)</b>	<b>-30.77%</b>
Transfer To Capital Fund (150)	-	22,982	85,000	-	-	(85,000)	NA
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 22,982</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (85,000)</b>	<b>NA</b>
Operating Surplus/(Loss)	7,497	(7,557)	(79,000)	6,500	4,000		
Beginning Fund Balance	118,857	126,355	118,798	118,798	125,298		
<b>Ending Fund balance</b>	<b>\$ 126,355</b>	<b>\$ 118,797.79</b>	<b>\$ 39,797.79</b>	<b>125,297.79</b>	<b>\$ 129,298</b>		

	2023	2024	2025	2025	2026	Increase (Decrease)	
						2026 to 2025 Budget	
						Actual	Actual
<b><u>Energy Projects Fund- 124</u></b>							
County Intermunicipal Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	-	NA
Other - Community Choice Income	-	-	-	-	-	-	NA
Donations	-	-	-	-	-	-	NA
Interest & Earnings	503	442	200	200	-	(200)	-100.00%
<b>Total Revenues</b>	<b>\$ 503</b>	<b>\$ 442</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ (200)</b>	<b>-100.00%</b>
Materials & Supplies (.3)	4,625	-	-	-	-	-	NA
Contractual Costs (.4)	1,813	-	-	-	-	-	NA
<b>Total Expenditures</b>	<b>\$ 6,438</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
Operating Surplus/(Loss)	(5,934)	442	200	200	-		
Beginning Fund Balance	13,955	8,020	8,462	8,662	8,862		
<b>Ending Fund balance</b>	<b>\$ 8,020</b>	<b>\$ 8,462.00</b>	<b>\$ 8,662.00</b>	<b>8,862.00</b>	<b>\$ 8,862</b>		

**Special Revenue Funds**

	2023	2024	2025	2025	2026	Increase (Decrease)		
						2026 to 2025 Budget		
						Actual	Actual	Budget
<b>Cemetery Fund - 401</b>								
Interest & Earnings	14	15	10	10	10	-	0.00%	
<b>Total Revenues</b>	\$ 14	\$ 15	\$ 10	\$ 10	\$ 10	\$ -	0.00%	
Contractual Costs (.4)	-	-	-	-	-	-	NA	
Transfer To Capital Fund (150)	-	-	-	-	-	-	NA	
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	NA	
Operating Surplus/(Loss)	14	15	10	10	10			
Beginning Fund Balance	29,055	29,069	29,084	29,084	29,094			
<b>Ending Fund balance</b>	\$ <b>29,069</b>	\$ <b>29,084.04</b>	\$ <b>29,094.04</b>	\$ <b>29,094.00</b>	\$ <b>29,104</b>			

# CAPITAL AND DEBT

**GENERAL Government**

**Summary of General Fund Capital Expenditures**

<b><u>Capital Fund (150)</u></b>	2025 Budget	2025 Projected	2026 Budget
<b>Capital Expenditures</b>	<b>\$ 1,703,192</b>	<b>\$ 3,069,915</b>	<b>\$ 8,296,892</b>
<b>Funding Resources:</b>			
Capital RESERVE (103)	\$ 803,692	\$ 2,157,346	\$ 7,803,000
FEDERAL Grants	150,000	-	-
STATE Grants	350,000	-	-
CHIPS Funding	384,500	912,570	493,892
DONATION	15,000	-	-
	<b>\$ 1,703,192</b>	<b>\$ 3,069,915</b>	<b>\$ 8,296,892</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b><u>Debt Service (130)</u></b>	2025 Budget	2025 Projected	2026 Budget
Principal-Serial Bonds	\$ 1,610,000	\$ 1,636,280	\$ 1,521,000
Interest-Serial Bonds	494,620	437,351	433,769
Bond Costs	-	-	-
Interest-BAN	158,415	158,415	-
<b>Total Debt Expenditures</b>	<b>\$ 2,263,035</b>	<b>\$ 2,232,046</b>	<b>\$ 1,954,769</b>
<b>Funding Resources:</b>			
Interest & Earnings	\$ 9,000	\$ 80,000	\$ 3,000
Premium On Obligations	-	418,666	-
Interfund Transfer To Debt Service (130)	2,160,921	2,142,579	1,703,769
<b>Total Funding Resources</b>	<b>\$ 2,169,921</b>	<b>\$ 2,641,245</b>	<b>\$ 1,706,769</b>
<b>Net Surplus (Deficit)</b>	<b>(93,114)</b>	<b>409,199</b>	<b>(248,000)</b>
Beginning Fund Balance	89,467	89,467	498,666
<b>Ending Fund Balance</b>	<b>\$ (3,647)</b>	<b>498,666</b>	<b>\$ 250,666</b>

## GENERAL FUND

### Detail of General Fund 2025 Capital Expenditures Budget

Account Name	Original Budget	Budget Adjustments	Current Budget	Projection	Reserve	Other Funding
<b>TECHNOLOGY</b>						
	-	-	-	-	-	
<b>CITY HALL</b>						
City Hall Exterior Renovations	-	-	-	-	-	
City Hall Water Heater (Carryover)	-	13,225	13,225	13,225	700	12,525
<b>HURLEY BUILDING</b>						
Hurley Building Security Upgrades (Carryover)	-	12,512	12,512	12,512	12,512	
<b>CODE ENFORCEMENT</b>						
	-	-	-	-	-	
<b>POLICE DEPARTMENT</b>						
Police Dept - Marked Car	85,000	4,797	89,797	87,500	35,471	52,029
Police Dept - Marked Car	85,000	(8,717)	76,283	80,082	31,599	48,483
Police Dept - Marked Car (Carryover)	-	70,406	70,406	70,406	70,406	
Police Dept - Marked Car (Carryover)	-	70,406	70,406	70,406	70,406	
Police Dept - Marked Car (Carryover)	-	70,406	70,406	70,406	70,406	
Police Dept - Marked Car (Carryover)	-	70,406	70,406	70,406	70,406	
Police Dept - Unmarked Car	67,500	(2,500)	65,000	72,493	7,493	65,000
Police Dept - Unmarked Car (Carryover)	-	56,988	56,988	56,988	56,988	
Police - Technology Equipment (Carryover)	-	105,326	105,326	105,326	0	105,326
Police - DC Fast Charger	36,000	(36,000)	-	-	-	
Police - DC Fast Charger	64,000	42,420	106,420	-	-	
Police - PD Electrical Service (Carryover)	-	35,000	35,000	35,000	35,000	
Police - Heat Pumps Replacement - 6 Units (Carryover)	-	129,498	129,498	129,498	-	129,498
<b>FIRE DEPARTMENT</b>						
Fire Department - Vehicles (Carryforward)	-	25,000	25,000	25,000	25,000	
RDC-Inflatable & Water Gear (FEMA75%)	75,000	51,110	126,110	126,110	126,110	
RDC-Inflatable & Water Gears	50,000	-	50,000	50,000	50,000	
Gym Equipment Upgrade	50,000	-	50,000	50,000	50,000	
Roof & Lighting	-	13,398	13,398	13,398	-	13398
Water Service Line	-	66,556	66,556	66,556	66,556	
<b>CENTRAL GARAGE</b>						
Central Garage - Ventilation System (Carryover)	-	8,000	8,000	8,000	8,000	
<b>TRANSPORTATION</b>						
Streets - F350 Dump Truck	79,000	1,772	80,772	80,772	80,772	
Streets - John Deere Loader	28,000	3,400	31,400	31,373	31,373	
Streets - Mack 6 Wheel Dump with Plow (Carryover)	-	326,433	326,433	326,433	326,433	

**GENERAL FUND**

**Detail of General Fund 2025 Capital Expenditures Budget**

Account Name	Original Budget	Budget Adjustments	Current Budget	Projection	Reserve	Other Funding
Chips-Street/Sidewalk Allocation	384,500	528,070	912,570	912,570	-	912,570
Trans - Flashing Beacon	-	12,000	12,000	12,000	12,000	
<b>ECONOMIC DEVELOPMENT</b>						
Central On Main (Carryover/Resolution)	-	-	-	-	-	
<b>PARKS</b>						
Parks - F350 Dump Truck	75,000	4,360	79,360	79,360	79,360	
Parks - Skid Steer	40,000	7,100	47,100	47,100	47,100	
Parks-City - Pier Dock Resurface Yr 2/3	40,000	-	40,000	40,000	40,000	
Parks Woodlawn Drainage	41,000	-	41,000	41,000	41,000	
Parks - Jefferson Building Reno (Grant)	100,000	-	100,000	100,000	-	100,000.00
Parks - Jefferson Building (Donation)	15,000	(15,000)	-	-	-	
Parks - Jefferson Building (Reserve)	85,000	-	85,000	-	-	
Parks - Kayak Launch	-	15,200	15,200	15,200	-	15,200.00
<b>HOME AND COMMUNITY</b>						
Mack Garbage Truck	95,000	(27,753)	67,247	66,911	66,911	
Transfer Station-Culvert/ Entry Imp -Continued	58,192	45,693	103,885	103,885	103,885	
Flood Mitigation	150,000	-	150,000	-	-	
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 1,703,192</b>	<b>\$ 1,699,511</b>	<b>\$ 3,402,703</b>	<b>\$ 3,069,915</b>	<b>\$ 1,615,887</b>	<b>\$ 1,454,029</b>

**GENERAL FUND**

**Detail of General Fund 2026 Capital Expenditures Budget**

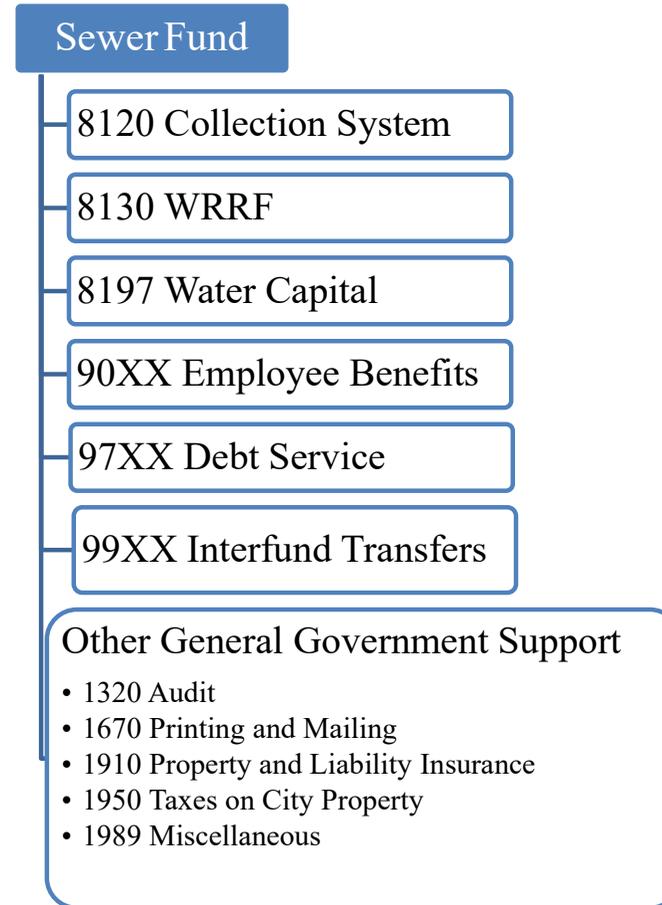
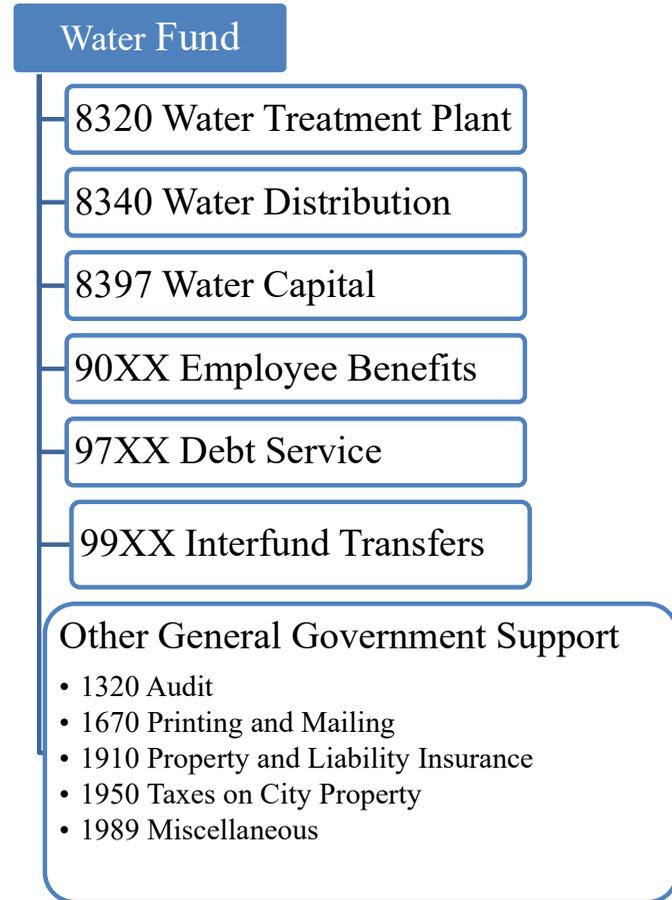
Account Name		2026 Budget	Reserve/Cash	Other Funding
<b>TECHNOLOGY</b>				
Tech - Cameras - Main Street	Equipment	10,000	10,000	-
Tech - Virtual Server	Equipment	60,000	60,000	-
<b>POLICE DEPARTMENT</b>				
Police Dept - Marked Car	Vehicles	85,000	85,000	-
Police Dept - Marked Car	Vehicles	85,000	85,000	-
Police Dept - Mobile Radios (27)	Equipment	54,000	54,000	-
<b>FIRE DEPARTMENT</b>				
Fire Dept - Vehicles - Ford F-250 4X4	Vehicles	90,000	90,000	
Fire Dept - Rescue Tool	Equipment	15,000	15,000	
Fire Dept - Hose and Appliances	Equipment	15,000	15,000	
Fire Dept - Lockers - Fire Station 1 and 2	Equipment	15,000	15,000	
Fire Dept - (2) Overhead Doors Fire Station 2	Building Improvement	70,000	70,000	
Fire Dept - Electrical Upgrade	Building Improvement	45,000	45,000	
<b>HURLEY BUILDING</b>				
Hurley Bld - Storage Building	Buildings	50,000	50,000	
Hurley Bld - Cooling Tower	Equipment	40,000	40,000	
<b>TRANSPORTATION</b>				
Streets - Ford-600 Dump Heavy Salter	Vehicles	125,000	125,000	
Streets - Mack 6 Wheel Dump with Salt Plow	Vehicles	365,000	365,000	
Streets - Ford F-350 Dump	Vehicles	79,000	79,000	
Streets - Wacker Neuson Excavator	Vehicles	90,000	90,000	
Streets - Kubota Excavator	Vehicles	90,000	90,000	
Streets - Flash Beacon System for Crosswalks	Infrastructure	15,000	15,000	
Streets - CHIPS	Infrastructure	493,892	-	493,892
<b>HOME AND COMMUNITY</b>				
Mack Packer Backup Packer Truck	Vehicles	375,000	375,000	
Sucker Brook Flood Resiliency (City Match)	Waterway Impr	5,880,000	500,000	5,380,000
Flood Mitigation - FEMA - Woodlawn	Waterway Impr	150,000	-	150,000
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ 8,296,892</b>	<b>\$ 2,273,000</b>	<b>\$ 6,023,892</b>

## City of Canandaigua -DEBT

### General Fund Debt Payments

Description	Original Amount	Final Maturity	Interest Rate	Principal Interest 2025	Principal Amount Outstanding 12/31/2025	Principal Budget 2026	Interest Budget 2026	Principal Amount Outstanding 12/31/2026
2015 Multiple Street Project	1,613,000	2025	2.00%-2.25%	\$ -	\$ -	\$ -	\$ -	\$ -
2015 Refunding Bond	1,988,950	2027	3.01%	-	145,000	101,000	5,800	44,000
2018 Hurley Building and City Hall	5,500,000	2033	3.00%-3.50%	-	3,060,000	395,000	96,500	2,665,000
2018 Energy Performance Bond	1,820,000	2033	3.00%-3.50%	-	960,000	135,000	30,169	825,000
2019 Multiple Street Project	1,430,000	2034	1.75%-2.00%	-	895,000	95,000	17,900	800,000
2020 Refunding-2012 City Hall Imp	260,000	2026	2.00%-4.00%	-	20,000	20,000	800	-
2023 Fire Truck-Ladder	1,500,000	2028	4.00%	-	940,000	300,000	31,600	640,000
2024 BAN Multiple Projects			4.50%	158,415				
2025 Fire Fighting Vehicle	1,007,710	2031	4.00%	155,293	885,000	130,000	35,400	755,000
2025 Multiple Street	4,712,000	2038	4.00%	404,355	4,460,000	260,000	178,400	4,200,000
2025 Lakeshore Drive/Saltonstall St. Feeder Canals	1,011,570	2034	4.00%	114,277	930,000	85,000	37,200	845,000
<b>Total General Fund</b>				<b>\$ 832,340</b>	<b>\$ 12,295,000</b>	<b>\$ 1,521,000</b>	<b>\$ 433,769</b>	<b>\$ 10,774,000</b>

City of Canandaigua  
Summary of Departments-Enterprise Funds



# WATER FUND

## WATER FUND

### Summary of Water Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease)	
						2026 to 2025 Budget	
						\$	%
<b>Water Fund Revenues</b>							
Water Charges	\$ 4,191,111	\$ 4,490,089	\$ 5,457,321	\$ 5,314,510	\$ 5,761,175	\$ 303,854	5.57%
Use of Money & Property	39,803	25,929	27,000	27,000	27,000	-	0.00%
State Grants - Operating				-			
Other Revenue	2,087	6,020.74	-	40	-	-	-
<b>Revenues</b>	<b>\$ 4,233,001</b>	<b>\$ 4,522,038</b>	<b>\$ 5,484,321</b>	<b>\$ 5,341,550</b>	<b>\$ 5,788,175</b>	<b>\$ 303,854</b>	<b>5.54%</b>
<b>Water Fund Expenditures</b>							
Water Treatment	\$ 1,197,083	\$ 1,216,231	\$ 1,380,055	\$ 1,278,506	\$ 1,509,710	\$ 129,655	9.39%
Water Distribution	692,677	719,530	828,383	776,469	790,718	(37,665)	-4.55%
Other Expenditures	576,724	615,410	665,176	605,109	563,414	(101,762)	-15.30%
Employee Benefits	380,925	447,373	497,032	487,651	513,898	16,866	3.39%
Cash Capital	25,000		-	-	-	-	-
Interfund Transfers	965,000	1,640,000	2,290,000	2,290,000	2,390,000	100,000	4.37%
<b>Expenditures</b>	<b>\$ 3,837,410</b>	<b>\$ 4,638,543</b>	<b>\$ 5,660,646</b>	<b>\$ 5,437,735</b>	<b>\$ 5,767,739</b>	<b>\$ 107,093</b>	<b>1.89%</b>

## WATER FUND

### Summary of Water Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Projections	2026 Budget	Increase (Decrease)	
						2026 to 2025 Budget	
						\$	%
<b>Capital Transactions</b>							
Capital Expenditures-WTP	\$ (350,681)	\$ (1,132,198)	\$ (2,795,000)	\$ (3,099,555)	\$ (535,000)	\$ 2,260,000	-80.86%
Debt Service-WTP	\$ (235,688)	(290,701)	(282,723)	(282,723)	(272,531)	\$ 10,192	-3.60%
Transfers from Reserves WTP (203)	\$ 268,206	1,422,900	3,077,723	3,382,278	807,531	\$ (2,270,192)	-73.76%
Capital Expenditures-Distribution	\$ (662,333)	(229,521)	(240,500)	(81,698)	(360,000)	\$ (119,500)	49.69%
Debt Service-Distribution	\$ (230,677)	(178,204)	(294,506)	(294,661)	(198,351)	\$ 96,155	-32.65%
Transfers from Reserves Distribution (201)	\$ 376,759	381,669	535,006	376,359	558,351	\$ 23,345	4.36%
State Grants	\$ 14,000	2,349.47	-	-	-	\$ -	-
Federal ARPA Funds	379,049	26,055	-	-	-	\$ -	-
<b>NET Capital</b>	<b>\$ (441,365)</b>	<b>\$ 2,350</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Water Fund Surplus (Loss)</b>	<b>\$ (45,774)</b>	<b>\$ (114,155)</b>	<b>\$ (176,325)</b>	<b>\$ (96,185)</b>	<b>\$ 20,436</b>	<b>\$ 196,761</b>	<b>-111.59%</b>
<b>FUND BALANCE-Operating</b>							
Beginning Fund Balance-Operating	\$ 1,388,095	\$ 1,343,064	\$ 1,232,809	\$ 1,232,809	\$ 1,136,624	(96,185)	-7.80%
Operating Surplus/(Loss)	(45,774)	(114,155)	(176,325)	(96,185)	20,436	196,761	-111.59%
Adjustments	743	3,900		-		-	
<b>Ending Fund Balance</b>	<b>\$ 1,343,064</b>	<b>\$ 1,232,809</b>	<b>\$ 1,056,484</b>	<b>\$ 1,136,624</b>	<b>\$ 1,157,060</b>	<b>\$ 100,576</b>	<b>9.52%</b>
<b>Fund Balance as % of Expenditures</b>	<b>31.4%</b>	<b>26.6%</b>	<b>18.7%</b>	<b>20.9%</b>	<b>20.1%</b>		

## WATER FUND REVENUES-Detail

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget		
						\$	%	
<b>Water Charges</b>								
Metered Water Sales	\$ 1,742,994	\$ 1,959,758	\$ 2,368,896	\$ 2,297,025	\$ 2,590,130	\$ 221,234	9.34%	
Town Water Sales	2,396,059	2,466,319	3,043,425	2,963,237	3,131,845	88,420	2.91%	
Water Service Charges	12,097	15,788	15,000	6,000	8,000	(7,000)	-46.67%	
On Line Payment Charges	10,181	14,162	-	14,500	-	-	-	
Late Payment Penalties	28,961	33,342	30,000	32,500	30,000	-	0.00%	
Other Governments	820	720	-	1,248	1,200	1,200	-	
Total Water Charges	\$ 4,191,111	\$ 4,490,089	\$ 5,457,321	\$ 5,314,510	\$ 5,761,175	\$ 303,854	5.57%	
<b>Use Of Money And Property</b>								
Interest Earnings	\$ 28,653	\$ 13,929	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%	
Rental of City Property	11,150	12,000	12,000	12,000	12,000	-	0.00%	
Total Use of Money and Property	\$ 39,803	\$ 25,929	\$ 27,000	27,000	\$ 27,000	\$ -	0.00%	
<b>Workers Comp Reimbursement</b>								
Workers Comp Reimbursement	\$ 2,087	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Unclassified Revenues	-	6,021	-	40	-	-	-	
Total Other Revenues	\$ 2,087	\$ 6,021	\$ -	\$ 40	\$ -	\$ -	-	
<b>Total Water Revenues</b>	\$ 4,233,001	\$ 4,522,038	\$ 5,484,321	\$ 5,341,550	\$ 5,788,175	\$ 303,854	5.54%	

## WATER FUND REVENUES-Detail

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget		
						\$	%	
<b>Funds for Capital:</b>								
<b>Federal and State GRANTS</b>								
Federal Grants - ARPA	379,049	26,056	-	-	-	-	-	-
State DOH Grants-Capital	14,000	2,349	-	-	-	-	-	-
State DOH Grants-Operating				-				
Total Grants	\$ 393,049	\$ 28,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interfund Transfers</b>								
Transfer for Capital WTP (203)	268,206	1,132,198	2,795,000	3,099,555	535,000	(2,260,000)	-80.86%	
Transfer for Debt WTP (203)	-	290,701	282,723	282,723	272,531	(10,192)	-3.60%	
Transfer for Capital Distribution (201)	376,759	203,465	240,500	81,698	360,000	119,500	49.69%	
Transfer for Debt- Distribution (201)	-	178,204	294,506	294,661	198,351	(96,155)	-32.65%	
Total Transfers from Reserves	\$ 644,966	\$ 1,804,569	\$ 3,612,729	\$ 3,758,637	\$ 1,365,883	\$ (2,246,847)	-62.19%	
<b>TOTAL REVENUES and Transfers</b>	<b>\$ 5,271,015</b>	<b>\$ 6,355,012</b>	<b>\$ 9,097,050</b>	<b>\$ 9,100,187</b>	<b>\$ 7,154,058</b>	<b>\$ (1,942,993)</b>	<b>-21.36%</b>	

## WATER FUND EXPENDITURES

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
<b><u>Water Treatment Plant - 8320</u></b>							
Salaries & Wages (.1)	\$ 448,380	\$ 458,774	\$ 507,267	\$ 455,466	\$ 522,930	\$ 15,663	3.09%
Equipment (.2)	20,186	18,613	21,000	26,500	30,651	9,651	45.96%
Materials & Supplies (.3)	245,153	247,968	315,600	285,354	361,920	46,320	14.68%
Contractual Costs (.4)	449,956	457,168	497,383	476,186	554,205	56,822	11.42%
Employee Benefits -FICA (.8)	33,407	33,706	38,806	35,000	40,004	1,198	3.09%
Total Operating Expenditures	\$ 1,197,082	\$ 1,216,229	\$ 1,380,055	\$ 1,278,506	\$ 1,509,710	\$ 129,655	9.39%
<b><u>Water Distribution - 8340</u></b>							
Salaries & Wages (.1)	\$ 410,672	\$ 456,004	\$ 479,889	\$ 436,607	\$ 424,715	\$ (55,174)	-11.50%
Equipment (.2)	12,954	6,713	12,000	12,000	12,000	-	0.00%
Materials & Supplies (.3)	188,766	174,451	223,000	228,500	242,030	19,030	8.53%
Contractual Costs (.4)	50,020	48,807	76,782	65,362	79,482	2,700	3.52%
Employee Benefits -FICA (.8)	30,265	33,555	36,712	34,000	32,491	(4,221)	-11.50%
Total Operating Expenditures	\$ 692,677	\$ 719,530	\$ 828,383	\$ 776,469	\$ 790,718	\$ (37,665)	-4.55%
<b><u>Other Expenditures (.4)</u></b>							
Audit	\$ 4,200	\$ 3,960	\$ 4,760	\$ 4,930	\$ 7,080	\$ 2,320	48.74%
Credit Card Fees	8,078	17,784	-	42,000	-	-	-
Financial Advisors	1,829	975	1,000	1,000	1,000	-	0.00%
Centralized Printing and Mailing	5,844	6,492	6,400	6,400	6,400	-	0.00%
Insurance	65,546	72,039	86,562	84,012	80,730	(5,832)	-6.74%
Taxes On City Property	157,387	138,971	158,354	59,667	46,724	(111,630)	-70.49%
General Fund Overhead Payment	333,840	375,190	406,600	406,600	419,980	13,380	3.29%
Miscellaneous Expenses	-	-	1,500	500	1,500	-	0.00%
Total Other Expenses	\$ 576,724	\$ 615,410	\$ 665,176	\$ 605,109	\$ 563,414	\$ (101,762)	-15.30%

## WATER FUND EXPENDITURES

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
<b><u>Employee Benefits (.8)</u></b>							
NYS General Retirement	\$ 93,888	\$ 115,765	\$ 137,198	\$ 137,198	\$ 148,122	\$ 10,924	7.96%
Worker's Compensation	28,707	22,018	21,104	21,104	13,549	(7,555)	-35.80%
Medical & Dental Ins-Active	213,705	261,490	290,920	269,500	270,295	(20,625)	-7.09%
Medical & Dental Ins-Retiree	40,780	43,773	38,320	50,359	72,442	34,122	89.04%
Employee Benefits -FICA	548	294	489	489	489	-	0.00%
Other Employee Benefits	3,297	4,032	5,204	5,204	5,204	-	0.00%
Retirement Payouts	-	-	3,797	3,797	3,797	-	0.00%
Total Employee Benefits	\$ 380,925	\$ 447,373	\$ 497,032	\$ 487,651	\$ 513,898	\$ 16,866	3.39%
<b><u>Interfund Transfer</u></b>							
Return on Investment	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ -	0.00%
Transfer to WTP (203) Capital Reserve	450,000	1,000,000	1,500,000	1,500,000	1,600,000	100,000	6.67%
Transfer to Distribution (201) Capital Reserve	225,000	350,000	500,000	500,000	500,000	-	0.00%
Total Interfund Transfers	\$ 965,000	\$ 1,640,000	\$ 2,290,000	\$ 2,290,000	\$ 2,390,000	\$ 100,000	4.37%
<b>Total Operating Expenditures</b>	<b>\$ 3,812,409</b>	<b>\$ 4,638,541</b>	<b>\$ 5,660,646</b>	<b>\$ 5,437,735</b>	<b>\$ 5,767,739</b>	<b>\$ 107,093</b>	<b>1.89%</b>
<b><u>Funded By Reserves/Grants:</u></b>							
<b><u>Debt Service</u></b>							
Serial Bond WTP - Principal (.6)	\$ 212,223	\$ 216,032	\$ 211,032	\$ 211,032	\$ 205,043	\$ (5,989)	-2.84%
Serial Bond WTP - Interest (.7)	23,465	74,669	71,691	71,691	67,488	(4,203)	-5.86%
Serial Bond Distribution- Principal (.6)	151,777	157,968	207,968	216,438	142,957	(65,011)	-31.26%
Serial Bond Distribution - Interest (.7)	78,900	20,236	86,538	52,779	55,394	(31,143)	-35.99%
BAN Distribution - Interest				25,444	-	-	
Total Debt Service	\$ 466,365	\$ 468,905	\$ 577,229	\$ 577,384	\$ 470,883	\$ (106,347)	-18.42%

## WATER FUND EXPENDITURES

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease)	
						2026 to 2025 Budget	
						\$	%
<b><u>Capital Purchases</u></b>							
Capital Purchases-WTP	\$ 375,681	\$ 1,132,198	\$ 2,795,000	\$ 3,099,555	\$ 535,000	\$(2,260,000)	-80.86%
Capital Purchases-Distribution	662,333	229,521	240,500	81,698	360,000	119,500	49.69%
	<b>\$ 1,038,014</b>	<b>\$ 1,361,719</b>	<b>\$ 3,035,500</b>	<b>\$ 3,181,253</b>	<b>\$ 895,000</b>	<b>\$(2,140,500)</b>	<b>-70.52%</b>
<b><u>Total Water Fund Expenditures</u></b>	<b>\$ 5,316,788</b>	<b>\$ 6,469,166</b>	<b>\$ 9,273,376</b>	<b>\$ 9,196,372</b>	<b>\$ 7,133,622</b>	<b>\$(2,139,754)</b>	<b>-23.07%</b>

## Summary of Water Fund Reserve Funds

WATER TREATMENT PLANT (203)	2025				2026
	Budget	Amendments	Final Budget	Projection	Capital Plan
<b>Capital Expenditures:</b>					
Transfer to Water Fund-Capital	2,795,000	462,235.00	3,257,235	3,099,555	535,000
Transfer to Water Fund-Debt	282,723	-	282,723	282,723	272,531
Total Expenditures	<b>\$ 3,077,723</b>	<b>\$ 462,235</b>	<b>\$ 3,539,958</b>	<b>\$ 3,382,278</b>	<b>\$ 807,531</b>
<b>Funding Sources:</b>					
Interest Earnings	20,000	-	20,000	20,000	20,000
Sale of Equipment	-	-	-	-	-
Federal Grants	1,750,000	-	1,750,000	1,750,000	-
Interfund Transfer From Water Fund	1,500,000	-	1,500,000	1,500,000	1,600,000
Total Funding Sources	<b>\$ 3,270,000</b>	<b>\$ -</b>	<b>\$ 3,270,000</b>	<b>\$ 3,270,000</b>	<b>\$ 1,620,000</b>
Budget Surplus (Deficit)	192,277	(462,235)	(269,958)	(112,278)	812,469
Beginning fund balance	663,187		663,187	663,187	550,909
Ending fund balance	<b>\$ 855,464</b>	<b>\$ (462,235)</b>	<b>\$ 393,229</b>	<b>\$ 550,909</b>	<b>\$ 1,363,378</b>

WATER DISTRIBUTION (201)	2025				2026
	Budget	Amendments	Final Budget	Projection	Capital Plan
<b>Capital Expenditures:</b>					
Transfer to Water Fund-Capital	240,500	320.00	240,820	81,698	360,000
Transfer to Water Fund-Debt	294,506	155.00	294,661	294,661	198,351
Federal Aid-ARPA Funding	-	-	-	-	
Total Expenditures	<b>\$ 535,006</b>	<b>\$ 475</b>	<b>\$ 535,481</b>	<b>\$ 376,359</b>	<b>\$ 558,351</b>
<b>Funding Sources:</b>					
Interest Earnings	10,000	-	10,000	10,000	10,000
Sale of Equipment	-	-	-	-	-
Interfund Transfer From Debt Service Fund (230)	11,000	-	11,000	11,000	42,000
Interfund Transfer From Water Fund	500,000	-	500,000	500,000	500,000
Total Funding Sources	<b>\$ 521,000</b>	<b>\$ -</b>	<b>\$ 521,000</b>	<b>\$ 521,000</b>	<b>\$ 552,000</b>
Budget Surplus (Deficit)	(14,006)	(475)	(14,481)	144,641	(6,351)
Beginning fund balance	453,084		453,084	453,084	597,725
Ending fund balance	<b>\$ 439,078</b>	<b>\$ (475)</b>	<b>\$ 438,603</b>	<b>\$ 597,725</b>	<b>\$ 591,374</b>

**WATER FUND Summary of Capital Purchases**

	2025				2026
	Budget	Amendments	Final Budget	Projection	Capital Plan
<b>Water Treatment Plant CAPITAL (203)</b>					
203 (2025) WTP SKYLIGHT PROJECT (C)	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ -
203 (2025) WTP ELECTRICAL UPGRADES (C)	20,000	-	20,000	20,000	-
203 (2025) WTP CONTAINMENT TANK (C)	25,000	-	25,000	15,000	-
203 (2025) WTP VALVE REPLACEMENT (C)	20,000	-	20,000	-	-
203 (2026) SECURITY FENCING (C)	-	-	-	-	150,000
203 (2026) CHLORINE BOOSTER PUMPS (C)	-	-	-	-	30,000
203 (2026) SLUDGE SCRAPER CHAIN (C)	-	-	-	-	20,000
203 (2026) DECANT PUMPS VARIABLE FREQUENCY DR (C)	-	-	-	-	40,000
203 (2026) UV254 ANALYZER - TURBIDMETERS (C)	-	-	-	-	30,000
203 (2026) 6-ULTRASONIC FLOW METERS (C)	-	-	-	-	75,000
203 (2025) WTP TTHM CONSTRUCTION (C)	1,750,000	200,000	1,950,000	1,950,000	-
203 (2024) WTP TTHM PROJECT ENGINEERING (C)	-	4,552	4,552	4,552	-
203 (2024) WTP DAF JAR TESTING (C)	-	20,661	20,661	20,661	-
203 (2024) WTP NEW TANK ENGINEERING (C)	-	287,737	287,737	287,737	-
203 (2025) WTP CHEMICAL FEED/DAF/VALVE ENG (C)	900,000	(240,028)	659,972	547,292	-
203 (2024) WTP BUILDING GENERATOR (C)	-	189,313	189,313	174,313	-
203 (2026) FILTER SEALING (C)	-	-	-	-	150,000
203 (2026) DECANT PUMPS (C)	-	-	-	-	20,000
203 SCADA SYSTEM (C)	-	-	-	-	20,000
<b>Total Water Treatment Plant Capital</b>	<b>\$ 2,795,000</b>	<b>\$ 462,235</b>	<b>\$ 3,257,235</b>	<b>\$ 3,099,555</b>	<b>\$ 535,000</b>
<b>Water Distribution CAPITAL (201)</b>					
201 (MULTIPLE) WD WATER METER PROJECT (C)	\$ 112,500	\$ (3,400)	\$ 109,100	\$ 50,005	\$ 50,000
201 (2026) FORD F-150 (C)	-	-	-	-	80,000
201 (2024) WD ARPA JEFFERSON WATERMAIN (C)	-	320	320	320	-
201 (2024) WD RESERVE JEFFERSON WATERMAIN (C)	50,000	-	50,000	-	-
201 (2026) PRESSURE MONITORING PROBES (C)	50,000	-	50,000	-	50,000
201 (2026) (G/W/S) WACKER NEUSON EXCAVATOR (C)	-	-	-	-	90,000
201 (2026) KUBOTA EXCAVATOR (EX2) (C)	-	-	-	-	90,000
201 (2025) WD JOHN DEERE LOADER (G/W/S) (C)	28,000	3,400	31,400	31,373	-
<b>Total Water Distribution Capital</b>	<b>\$ 240,500</b>	<b>\$ 320</b>	<b>\$ 240,820</b>	<b>\$ 81,698</b>	<b>\$ 360,000</b>
<b>Total Water Fund Capital</b>	<b>\$ 3,035,500</b>	<b>\$ 462,555</b>	<b>\$ 3,498,055</b>	<b>\$ 3,181,253</b>	<b>\$ 895,000</b>

**City of Canandaigua -DEBT**

**Water Fund Debt Payments**

<b>WATER FUND</b>		<b>Original Amount</b>	<b>Final Maturity</b>	<b>Interest Rate</b>	<b>Principal Interest 2025</b>	<b>Principal Amount Outstanding 12/31/2025</b>	<b>Principal Budget 2026</b>	<b>Interest Budget 2026</b>	<b>Principal Amount Outstanding 12/31/2026</b>
<b>Water Treatment Plant</b>									
2015 Refunding Bond-Water Tank	WTP	2,118,850	2046	3.01%	\$ 123,386	\$ 1,485,366	\$ 65,043	\$ 54,601	\$ 1,420,323
2020 Refunding-Water Tank	WTP	1,160,000	2028	2.00%-4:00%	159,337	415,000	140,000	12,887	275,000
<b>Total Water Treatment Plant</b>					<b>\$ 282,723</b>	<b>\$ 1,900,366</b>	<b>\$ 205,043</b>	<b>\$ 67,488</b>	<b>\$ 1,695,323</b>
<b>Water Distribution</b>									
2015 Multiple Street Project	Water Distribution	666,500	2025	2.00%-2.25%	\$ 76,688		\$ -	\$ -	\$ -
2015 Refunding Bond-Multiple Streets	Water Distribution	252,950	2027	3.01%	25,494	47,634	22,957	1,719	24,677
2019 Multiple Street Project	Water Distribution	715,000	2034	1.75%-2.00%	54,800	445,000	45,000	8,900	400,000
2020 Refunding-Water Distribution	Water Distribution	165,000	2031	2.00%-4:00%	17,925	95,000	15,000	2,775	80,000
2024 BAN Multiple Street	Water Distribution			4.50%	25,444				-
2025 Bond Multiple Streets	Water Distribution	1,108,470	2034	4.00%	94,310	1,050,000	60,000	42,000	990,000
<b>Total Water Distribution</b>					<b>\$ 294,661</b>	<b>\$ 1,637,634</b>	<b>\$ 142,957</b>	<b>\$ 55,394</b>	<b>\$ 1,494,677</b>

# SEWER FUND

## SEWER FUND

### Summary of Sewer Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
<b>Sewer Fund Revenues</b>							
Sewer Charges	\$ 2,287,329	\$ 2,490,407	\$ 2,700,646	\$ 2,636,125	\$ 2,962,091	\$ 261,445	9.68%
Charges to Other Governments	755,166	894,349	1,056,134	974,428	1,133,402	77,268	7.32%
Use of Money & Property	27,620	26,665	20,000	20,000	20,000	-	0.00%
Other Revenue	4,909	2,461	1,250	1,350	1,250	-	0.00%
<b>Revenues</b>	<b>\$ 3,075,024</b>	<b>\$ 3,413,882</b>	<b>\$ 3,778,030</b>	<b>\$ 3,631,903</b>	<b>\$ 4,116,743</b>	<b>\$ 338,713</b>	<b>8.97%</b>
<b>Sewer Fund Expenditures</b>							
Sewer Collection	\$ 282,739	\$ 287,581	\$ 362,285	\$ 390,204	\$ 369,677	\$ 7,392	2.04%
Water Resource Recovery Facility	1,270,859	1,407,854	1,721,165	1,662,362	1,964,328	243,163	14.13%
Other Expenditures	391,020	465,104	502,273	497,814	501,876	(397)	-0.08%
Employee Benefits	219,147	231,148	265,917	264,772	333,511	67,594	25.42%
Transfer to Reserves	612,275	812,275	1,003,175	1,003,175	1,112,075	108,900	10.86%
<b>Expenditures</b>	<b>\$ 2,776,041</b>	<b>\$ 3,203,961</b>	<b>\$ 3,854,815</b>	<b>\$ 3,818,328</b>	<b>\$ 4,281,467</b>	<b>\$ 426,652</b>	<b>11.07%</b>

## SEWER FUND

### Summary of Sewer Fund

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
<b>Capital and Debt Transactions</b>							
Capital Expenditures-Collections (302)	\$ (791,614)	\$ (358,147)	\$ (140,500)	\$ (298,531)	\$ (430,000)	\$ 289,500	206.05%
Debt Service - Collection (302)	(196,373)	(172,083)	(329,864)	(335,220)	(236,218)	(93,646)	-28.39%
Transfer from Collection Reserve (302)	610,833	420,360	470,364	633,751	666,218	(195,854)	41.64%
Capital Expenditures-WRRF (303)	(1,031,896)	(958,018)	(660,000)	(1,095,707)	(430,000)	(230,000)	-34.85%
Debt Service - WRRF (303)	(939,368)	(1,711,125)	(2,598,813)	(2,598,813)	(2,848,650)	249,837	9.61%
Transfer from WRRF Reserve (303)	1,871,264	2,669,143	3,258,813	3,694,520	3,278,650	(19,837)	0.61%
NYS DOH Grant	-	100,000	-	-	-	-	
Federal ARPA Funds	180,781	109,870	-	-	-	-	
<b>NET Capital</b>	\$ (296,373)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	
<b>Sewer Fund Surplus (Loss)</b>	\$ <b>2,611</b>	\$ <b>309,921</b>	\$ <b>(76,785)</b>	\$ <b>(186,425)</b>	\$ <b>(164,724)</b>	\$ <b>87,939</b>	<b>114.53%</b>
<b>FUND BALANCE-Operating</b>							
Beginning Fund Balance-Operating	\$ 1,174,716	\$ 1,177,327	\$ 1,487,248	\$ 1,487,248	\$ 1,300,823		
Operating Surplus/(Loss)	2,611	309,921	(76,785)	(186,425)	(164,724)		
<b>Ending Fund Balance</b>	\$ <b>1,177,327</b>	\$ <b>1,487,248</b>	\$ <b>1,410,463</b>	\$ <b>1,300,823</b>	\$ <b>1,136,099</b>		
<b>Fund Balance as % of Expenditures</b>	<b>38.3%</b>	<b>47.9%</b>	<b>36.6%</b>	<b>34.1%</b>	<b>26.5%</b>		

## SEWER FUND REVENUES - Details

	2023	2024	2025	2023	2026	Increase (Decrease)						
						Actual	Actual	Budget	Projection	Budget	2026 to 2025 Budget	
											\$	%
<b>Sewer Charges</b>												
Metered Sales	\$ 1,899,157	\$ 2,094,197	\$ 2,294,521	\$ 2,230,000	\$ 2,546,688	\$ 252,167	10.99%					
Late Payment Penalties	36,652	35,853	35,000	35,000	35,000	-	0.00%					
Liquid Waste Agreements	351,520	360,358	371,125	371,125	380,403	9,278	2.50%					
Total Water Charges	\$ 2,287,329	\$ 2,490,407	\$ 2,700,646	\$ 2,636,125	\$ 2,962,091	\$ 261,445	9.68%					
<b>Charges to Other Governments</b>												
Ontario County /O/M Share	\$ 755,166	\$ 894,349	\$ 1,056,134	\$ 974,428	\$ 1,133,402	\$ 77,268	7.32%					
WWTP Lab Fees	-	-	-	-	-	-	-					
Total Charges to Other Governments	\$ 755,166	\$ 894,349	\$ 1,056,134	\$ 974,428	\$ 1,133,402	\$ 77,268	7.32%					
<b>Use of Money and Property</b>												
Interest Earnings	\$ 27,620	\$ 26,665	\$ 20,000	\$ 20,000	\$ 20,000	-	0.00%					
Total Use of Money and Property	\$ 27,620	\$ 26,665	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%					
<b>Other Revenues</b>												
Sewer Permits	\$ 840	\$ 930	\$ 750	\$ 850	\$ 750	\$ -	0.00%					
Insurance Recoveries	-	-	-	-	-	-	-					
Unclassified Revenues	4,069	1,531	500	500	500	-	0.00%					
Total Other Revenues	\$ 4,909	\$ 2,461	\$ 1,250	\$ 1,350	\$ 1,250	\$ -	-					
<b>Total Revenues</b>	<b>\$ 3,075,024</b>	<b>\$ 3,413,882</b>	<b>\$ 3,778,030</b>	<b>\$ 3,631,903</b>	<b>\$ 4,116,743</b>	<b>\$ 338,713</b>	<b>8.97%</b>					

## SEWER FUND REVENUES - Details

	2023 Actual	2024 Actual	2025 Budget	2023 Projection	2026 Budget	Increase (Decrease)		
						2026 to 2025 Budget		
						\$	%	
<b>Funds for Capital:</b>								
<b>Federal and State GRANTS</b>								
NYS DOH Grant	\$ -	\$ 100,000	\$ -	\$ -	\$ -	-	-	
ARPA Funds	\$ 180,781	\$ 109,870	\$ -	\$ -	\$ -	-	-	
Total Grants	\$ 180,781	\$ 209,870	\$ -	\$ -	\$ -	\$ -	8.97%	
<b>Interfund Transfers</b>								
Transfer for Capital COLLECTION (302)	\$ 610,833	\$ 248,277	\$ 140,500	\$ 298,531	\$ 430,000	\$ 289,500	206.05%	
Transfer for Debt COLLECTION (302)	-	172,083	329,864	335,220	236,218	(93,647)	-28.39%	
Transfer for Capital WRRF (303)	931,896	958,018	660,000	1,095,707	430,000	(230,000)	-34.85%	
Transfer for Debt WRRF (303)	939,368	1,711,125	2,598,813	2,598,813	2,848,650	249,837	9.61%	
Total Transfers from Reserves	\$ 2,482,097	\$ 3,089,503	\$ 3,729,177	\$ 4,328,271	\$ 3,944,868	\$ 215,691	5.78%	
<b>TOTAL REVENUES and Transfers</b>	<b>\$ 5,737,903</b>	<b>\$ 6,713,255</b>	<b>\$ 7,507,207</b>	<b>\$ 7,960,174</b>	<b>\$ 8,061,611</b>	<b>\$ 554,404</b>	<b>7.38%</b>	

## Summary of Sewer Fund Expenditures

	2023 Actual	2024 Actual	2025 Budget	2025 Projection	2026 Budget	Increase (Decrease) 2026 to 2025 Budget	
						\$	%
<b><u>Sewer Collection - 8120</u></b>							
Salaries & Wages (.1)	\$ 148,472	\$ 144,371	\$ 147,807	\$ 142,298	\$ 152,120	\$ 4,312	2.92%
Equipment (.2)	6,656	-	11,000	11,000	11,000	-	0.00%
Materials & Supplies (.3)	18,909	17,648	17,600	17,600	18,150	550	3.13%
Contractual Costs (.4)	96,571	114,700	174,570	208,806	176,770	2,200	1.26%
Employee Benefits -FICA (.8)	12,131	10,862	11,307	10,500	11,637	330	2.92%
Total Operating Expenditures	282,739	287,581	362,285	390,204	369,677	7,392	2.04%
<b><u>Water Resource Recovery Facility 8130</u></b>							
Salaries & Wages (.1)	\$ 398,480	\$ 465,893	\$ 575,496	\$ 482,150	\$ 623,382	\$ 47,886	8.32%
Equipment (.2)	4,819	12,121	15,900	15,787	15,900	-	0.00%
Materials & Supplies (.3)	202,319	241,049	320,740	312,390	391,456	70,716	22.05%
Contractual Costs (.4)	636,257	653,998	765,004	815,035	885,901	120,897	15.80%
Employee Benefits -FICA (.8)	28,983	34,793	44,025	37,000	47,689	3,663	8.32%
Total Operating Expenditures	1,270,859	1,407,854	1,721,165	1,662,362	1,964,328	243,163	14.13%
<b><u>Other Expenditures (.4)</u></b>							
Audit	\$ 3,765	\$ 3,320	\$ 3,980	\$ 4,630	\$ 7,030	\$ 3,050	76.63%
Fiscal Advisors (.4)	1,551	3,400	4,150	3,500	4,150	-	0.00%
Central Printing & Mailing	6,070	6,589	6,400	6,400	6,400	-	0.00%
Insurance	90,315	126,626	134,353	130,394	119,316	(15,037)	-11.19%
Miscellaneous Expenses	-	-	1,000	500	1,000	-	0.00%
General Fund Overhead Payment	289,320	325,170	352,390	352,390	363,980	11,590	3.29%
Total Other Expenses	\$ 391,020	\$ 465,104	\$ 502,273	\$ 497,814	\$ 501,876	\$ (397)	-0.08%

## Summary of Sewer Fund Expenditures

	2023	2024	2025	2025	2026	Increase (Decrease) 2026 to 2025 Budget		
<b><u>Employee Benefits (.8)</u></b>								
NYS General Retirement	\$ 68,432	\$ 80,395	\$ 99,539	\$ 99,539	\$ 119,092	\$ 19,553	19.64%	
Worker's Compensation	21,023	15,396	15,553	15,553	11,426	(4,127)	-26.54%	
Medical & Dental Ins-Active	98,696	112,508	143,875	142,473	199,232	55,357	38.48%	
Medical & Dental Ins-Retiree	29,418	21,937	2,039	2,039	-	(2,039)	-100.00%	
Employee Benefits -FICA	531	791	1,112	1,112	1,112		0.00%	
Other Employee Benefits	387	121	3,799	3,799	2,649	(1,150)	-30.27%	
Retirement Payouts	660	-	-	257	-	-		
Total Employee Benefits	\$ 219,147	\$ 231,148	\$ 265,917	\$ 264,772	\$ 333,511	\$ 67,594	25.42%	
<b><u>Interfund Transfer (.9)</u></b>								
Transfer to Collection (302) Capital Reserve	\$ 150,000	\$ 350,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ -	0.00%	
Transfer to WRRF (303) Capital Reserve	462,275	462,275	453,175	453,175	562,075	108,900	24.03%	
Total Interfund Transfers	\$ 612,275	\$ 812,275	\$ 1,003,175	\$ 1,003,175	\$ 1,112,075	\$ 108,900	10.86%	
<hr/>								
<b>Total Operating Expenditures</b>	<b>\$ 2,776,041</b>	<b>\$ 3,203,961</b>	<b>\$ 3,854,815</b>	<b>\$ 3,818,328</b>	<b>\$ 4,281,467</b>	<b>\$ 426,652</b>	<b>11.07%</b>	
<b><u>Funded By Reserves:</u></b>								
<b><u>Debt Service</u></b>								
Serial Bond Collection - Principal (.6)	\$ 171,000	\$ 151,000	\$ 221,000	\$ 236,250	\$ 166,000	\$ (55,000)	-24.89%	
Serial Bond Collection - Interest (.7)	25,373	21,083	75,676	65,782	70,218	(5,459)	-7.21%	
BAN Collection - Interest (.7)	-	-	33,188	33,188	-	(33,188)	-100.00%	
Serial Bond WRRF- Principal (.6)	310,000	505,000	1,420,000	1,420,000	1,460,000	40,000	2.82%	
Serial Bond WRRF - Interest (.7)	629,368	1,206,125	1,178,813	1,178,813	1,132,375	(46,438)	-3.94%	
BAN WRRF - Interest (.7)	-	-	-	-	256,275	256,275		
Total Debt Service	\$ 1,135,741	\$ 1,883,208	\$ 2,928,677	\$ 2,934,033	\$ 3,084,868	\$ 156,191	5.33%	

## Summary of Sewer Fund Expenditures

	2023	2024	2025	2025	2026	Increase (Decrease) 2026 to 2025 Budget	
<b><u>Capital Purchases</u></b>							
Capital Purchases-Collection	\$ 791,614	\$ 358,147	\$ 140,500	\$ 298,531	\$ 430,000	\$ 289,500	206.05%
Capital Purchases-WRRF	1,031,896	958,018	660,000	1,095,707	430,000	(230,000)	-34.85%
Total Capital Purchases	\$ 1,823,510	\$ 1,316,165	\$ 800,500	\$ 1,394,238	\$ 860,000	\$ 59,500	7.43%
<b>Total Sewer Fund Expenditures</b>	<b>\$ 5,735,292</b>	<b>\$ 6,403,334</b>	<b>\$ 7,583,991</b>	<b>\$ 8,146,599</b>	<b>\$ 8,226,334</b>	<b>\$ 642,343</b>	<b>8.47%</b>

## Summary of Sewer Fund Reserve Funds

SEWER COLLECTION (302)	2025				2026
	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
<b>Capital Expenditures:</b>					
Transfer to Sewer Fund-Capital	\$ 140,500	\$ 202,114	\$ 342,614	\$ 298,531	\$ 430,000
Transfer to Sewer Fund-Debt	329,864	5,356	335,220	335,220	236,218
Federal Aid-ARPA Funding	-	-	-	-	
Total Expenditures	<b>\$ 470,364</b>	<b>\$ 207,470</b>	<b>\$ 677,834</b>	<b>\$ 633,751</b>	<b>\$ 666,218</b>
<b>Funding Sources:</b>					
Interest Earnings	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Transfer from Debt Service	11,500	-	\$ 11,500	11,500	60,000
Transfer from 303 Reserve for Rolling Stock	7,000	-	\$ 7,000	7,843	45,000
Transfer from Sewer Fund	550,000	-	550,000	550,000	550,000
Total Funding Sources	<b>\$ 571,000</b>	<b>\$ -</b>	<b>\$ 571,000</b>	<b>\$ 571,843</b>	<b>\$ 657,500</b>
Budget Surplus (Deficit)	100,636	(207,470)	(106,834)	(61,908)	(8,718)
Beginning fund balance	259,311		259,311	259,311	197,403
Ending fund balance	<b>\$ 359,947</b>	<b>\$ (207,470)</b>	<b>\$ 152,477</b>	<b>\$ 197,403</b>	<b>\$ 188,686</b>

## Summary of Sewer Fund Reserve Funds

WATER RESOURCE RECOVERY FACILITY (303)	2025				2026
	Budget	Budget Amendments	Final Budget	Projection	Capital Plan
<b>Capital Expenditures:</b>					
Transfer to Sewer Fund-Capital	\$ 660,000	\$ 515,248	\$ 1,175,248	\$ 1,095,707	\$ 430,000
Transfer to Sewer Fund-Debt	2,598,813	-	2,598,813	2,598,813	2,848,650
Transfer to Collection-Capital	7,000	-	7,000	7,843	45,000
Total Expenditures	<b>\$ 3,265,813</b>	<b>\$ 515,248</b>	<b>\$ 3,781,061</b>	<b>\$ 3,702,363</b>	<b>\$ 3,323,650</b>
<b>Funding Sources:</b>					
Interest Earnings	\$ 50,000	\$ -	\$ 50,000	\$ 80,000	\$ 50,000
Outside Waste Revenue	2,230,000	-	2,230,000	1,100,000	2,278,591
State Grant	-	124,875	124,875	124,875	-
Misc	-	1,400	1,400	-	-
Contribution from Ontario County	306,825	-	306,825	306,825	377,925
Interfund Transfer From Sewer Fund	453,175	-	453,175	453,175	562,075
Interfund Transfer From Debt Service	232,000	-	232,000	232,000	150,000
Total Funding Sources	<b>\$ 3,272,000</b>	<b>\$ 126,275</b>	<b>\$ 3,398,275</b>	<b>\$ 2,296,875</b>	<b>\$ 3,418,591</b>
Budget Surplus (Deficit)	6,187	(388,973)	(382,786)	(1,405,488)	94,941
Beginning fund balance	3,042,472		3,042,472	3,042,472	1,636,984
Ending fund balance	<b>\$ 3,048,659</b>	<b>\$ (388,973)</b>	<b>\$ 2,659,686</b>	<b>\$ 1,636,984</b>	<b>\$ 1,731,925</b>

**SEWER FUND-Summary of Capital Purchases**

	2025				2026
	Budget	Amendments	Final Budget	Projection	Capital Plan
<b>Collection CAPITAL (302)</b>					
302 (E1) (2026) (G/W/S) WACKER NEUSON EX (C)	\$ -	\$ -	\$ -	\$ -	\$ 90,000
302 (E1) (2026) KUBOTA EXCAVATOR (EX2) (C)	-	-	-	-	90,000
302 (E1) (2025) JOHN DEERE LOADER (G/W/S) (C)	28,000	3,400	31,400	31,373	-
302 (C1) WATER METER PROJECT (C)	112,500	(18,439)	94,061	50,005	50,000
302 (D1) (PART ARPA) YCC - -GENERATOR (C)	-	24,074	24,074	24,075	-
302 (A1) (2026) SEWER PIPE LINING (C)	-	193,079	193,079	193,079	200,000
<b>Total Sewer Collection Capital</b>	<b>\$ 140,500</b>	<b>\$ 202,114</b>	<b>\$ 342,614</b>	<b>\$ 298,531</b>	<b>\$ 430,000</b>
<b>WRRF CAPITAL (302)</b>					
303 (B) (2024) JOINT COLLECTION SYSTEM (C)	200,000	1,550	201,550	201,550	100,000
303 (C) OTHER PLANT IMPROVEMENTS (C)	-	125,000	125,000	125,000	115,000
303 (C) EFFLUENT DISINFECTION-Engineering (C)	-	3,751	3,751	3,751	-
303 (C) EFFLUENT DISINFECTION SYSTEM (C)	-	827	827	827	-
303 (C) WRRF - REVAMP OF CAP PLAN (C)	-	-	-	-	200,000
303 (C) (2024) WATER HEATERS (C)	-	26,275	26,275	26,275	-
303 (C) (2025) HVAC ENGINEERING (C)	50,000	-	50,000	-	-
303 (C) (2025) HIGH VOLTAGE PANEL UPGRADES (C)	300,000	-	300,000	270,459	-
303 (C) (2024) TRAVELING BRIDGE REPAIR PROJECT	-	195,700	195,700	195,700	-
303 (C) (2025) EQUIPMENT PANEL UPGRADES (C)	110,000	(110,000)	-	-	-
303 (C) (2024) RETROFIT PROJECT DESIGN ENG (C)	-	60,000	60,000	60,000	-
303 (C) (2024) INFLUENT MODIFICATIONS-DESIGN (C)	-	78,200	78,200	78,200	-
303 (C) (2025) OUTLET GATES (GRANT)	-	62,500	62,500	62,500	-
303 (D) (2024) LAKESHORE DRIVE-GENERATOR (C)	-	19,701	19,701	19,701	15,000
303 (D) (2024) LIFT STATION-FACTOR 243 (50%) (C)	-	25,872	25,872	25,872	-
303 (B) (2024) LFIT STATION FACTORY 243 (50%) (C)	-	25,872	25,872	25,872	-
<b>Total WRRF Capital</b>	<b>\$ 660,000</b>	<b>\$ 515,248</b>	<b>\$ 1,175,248</b>	<b>\$ 1,095,707</b>	<b>\$ 430,000</b>
<b>Total Sewer Fund Capital</b>	<b>\$ 800,500</b>	<b>\$ 717,362</b>	<b>\$ 1,517,862</b>	<b>\$ 1,394,238</b>	<b>\$ 860,000</b>

## City of Canandaigua -DEBT

<b>Sewer Fund Debt Payments</b>						<b>Principal Amount Outstanding 12/31/2025</b>	<b>Principal Budget 2026</b>	<b>Interest Budget 2026</b>	<b>Principal Amount Outstanding 12/31/2026</b>
<b>Sewer Fund</b>	<b>Original Amount</b>	<b>Final Maturity</b>	<b>Interest Rate</b>	<b>Principal Interest 2025</b>					
<b>Collection</b>									
2015 Multiple Street Project		2015	2.00%-2.25%	\$ 71,575	\$ -	\$ -	\$ -	\$ -	\$ -
2015 Refunding Bond-Multiple Streets	620,500	2027	3.01%	29,120	52,000	26,000	2,080		26,000
2019 Multiple Street Project	715,000	2034	1.75%-2.00%	55,200	465,000	45,000	9,300		420,000
2020 Refunding Bond-2012 Multiple Street	182,500	2031	2.00%-4:00%	18,187	105,000	15,000	3,038		90,000
2024 BAN Multiple Street			4.50%	33,188					-
2025 Bond Multiple Streets	1,475,250	2038	4.00%	127,950	1,395,000	80,000	55,800		1,315,000
<b>Total Water Treatment Plant</b>				<b>\$ 335,220</b>	<b>\$ 2,017,000</b>	<b>\$ 166,000</b>	<b>\$ 70,218</b>		<b>\$ 1,851,000</b>
<b>Water Resource Recovery Facility</b>									
2020 Refunding Bond-2012 RBC Shaft Replacement		2025	2.00%-2.25%	\$ 382,275	\$ 2,040,000	\$ 320,000	\$ 59,075		\$ 1,720,000
2022 ATAD Project Phase 1		2027	3.01%	369,638	4,620,000	200,000	168,300		4,420,000
2023 ATAD Project Phase 2		2034	1.75%-2.00%	1,846,900	23,095,000	940,000	905,000		22,155,000
<b>Authorized Bond</b>									
Headworks Project - Resiliency-BAN							256,275		
<b>Total Water Distribution</b>				<b>\$ 2,598,813</b>	<b>\$ 29,755,000</b>	<b>\$ 1,460,000</b>	<b>\$ 1,388,650</b>		<b>\$ 28,295,000</b>

# APPENDIX

## City of Canandaigua

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### PERSONNEL 2026 Compensation Plan

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#### Non-Union Salary

Title	2026 Salary	2025 Salary
City Manager	155,000	144,403
Chief of Police	126,460	122,184
Director of Public Works	120,000	113,300
Fire Chief	117,266	113,300
Treasurer/Finance Director	110,000	100,000
Chief Water Treatment Plant Operator	100,913	97,500
Chief Waste Water Treatment Plant Operator	100,913	97,500
Director of Development & Planning	98,652	95,316
Deputy Director of Public Works	98,325	95,000
Assistant City Manager	98,325	95,000
Working Supervisor (Streets)	89,000	86,114
Water Supervisor	88,992	85,983
Deputy Chief Waste Water Treatment Plant Operator	82,400	85,000
Deputy Chief Water Treatment Plant Operator	87,975	85,000
Parts and Service Manager	89,000	83,571
Parks Maintenance Supervisor	89,000	81,785
Coordinator of Public Works	87,975	85,000
City Clerk	70,967	66,950
Human Resources/Payroll/Benefits	70,967	66,950

#### Elected

Title	2026 Salary	2025 Salary
Mayor	8,978	8,675
City Councilmember	5,970	5,768

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## PERSONNEL 2026 Compensation Plan

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### Non-Union Hourly

Title	2026 Salary	2025 Salary
Code Enforcement Officer	Up To: - 39.17	Up To: - 37.85
Principal Account Clerk	Up To: - -	Up To: - 28.93
Senior Clerk	Up To: - 33.99	Up To: - 29.36
Account Clerk/Sub-Registrar	Up To: - 29.94	Up To: - 28.93
Tax Clerk	Up To: - 31.98	Up To: - 30.90
Account Clerk	Up To: - 26.40	Up To: - 24.59
Typist	Up To: - 29.12	Up To: - 28.14
Office Specialist II	Up To: - 26.01	Up To: - 25.13

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

CBA 2022-2026

Title	2026 Salary	2025 Salary
Wastewater Treatment Plant Maintenance Mech.	31.31 - 35.28	30.39 - 34.26
Building Maintenance Mechanic	27.31 - 32.00	26.51 - 31.06
Building Maintenance Helper	20.15 - 26.30	19.56 - 25.53
Laborer	21.18 - 26.30	20.56 - 25.53
Equipment Maintenance Mechanic	30.26 - 34.24	29.38 - 33.24
Water Treatment Plant Operator	30.26 - 34.24	29.38 - 33.24
Wastewater Treatment Plant Operator	30.26 - 34.24	29.38 - 33.24

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

CBA 2022-2026

Title	2026 Salary	2025 Salary
Park Equipment Mechanic/Operator	29.70 - 33.71	28.84 - 32.73
Motor Equipment Operator	29.12 - 33.18	28.27 - 32.21
Public Utility Maintenance Assistant (PUMA)	29.12 - 33.18	28.27 - 32.21
Light Motor Equipment Operator	25.62 - 30.16	24.88 - 29.28
Parks Maintenance Assistant	24.16 - 28.52	23.46 - 27.69
Groundskeeper	25.62 - 30.16	24.88 - 29.28

## PERSONNEL 2026 Compensation Plan

### Union Contract - Gold Badge Club

CBA 2026-2027

Title	2026 Salary	2025 Salary
Lieutenant	104,472 - 114,846	100,453 - 110,429
Sergeant	94,677 - 102,149	91,036 - 96,778

### Union Contract - PBA

CBA 2025-2027

Title	2026 Salary	2025 Salary
Police Officer	67,033 - 90,660	60,951 - 78,896
Part-Time Police Officer (Per Hour)	33.54	30.50

### Union Contract - Fire

CBA Expires 12/31/2025

Title	2026 Salary	2025 Salary
Firefighter	58,210 - 78,633	58,210 - 78,633
Captain	84,924	84,924

### Part Time and Seasonal (Hourly Rates)

Title	2026 Salary	2025 Salary
Office Specialist II	26.01	25.13
Aquatics Supervisor	24.00	23.50
Parks Maintenance Assistant	18.25 - 19.25	18.25 - 19.25
Sr. Recreation Leader	-	-
Recreation Leader	-	-
Crossing Guard	16.96	16.39
Senior Lifeguard	20.00	19.50
Laborer	18.25 - 19.25	18.25 - 19.25
Lifeguards	18.00 - 19.00	17.50 - 18.50
Gate Attendants	-	-
Recreation Assistant	-	-