

City of  
**Canandaigua**  
the Chosen Spot



**2015**

**ADOPTED BUDGET**

**CITY OF CANANDAIGUA  
NEW YORK  
2015  
ADOPTED BUDGET**

**CITY COUNCIL**

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JOHN D. GOODWIN	ASSISTANT CITY MANAGER

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# 2015 BUDGET MESSAGE

## 1. General Fund

The proposed 2015 general fund budget reflects a continuation of current service levels established in the 2014 budget. There are no new programs or additional personnel. Neither have any programs or personnel have been cut. The 2015 general fund budget is a lean budget. There are no “extras” that can easily be identified and eliminated.

Total general fund expenditures are expected to increase by just 1.7%, from \$13,183,745 in 2014 to \$13,406,497 in 2015. This modest growth in overall expenditures comes even though certain costs are expected to increase significantly in 2015. For example, civilian retirement costs are expected to increase by about 6%. Medical and dental insurance costs are anticipated to also increase by about 6% for active employees and 17% for retirees.

Despite the fact that total expenditures are expected to grow modestly, the general fund continues to operate at a deficit because revenues have not kept pace with expenditures. For 2015, total revenues are expected to grow by less than 1%, from \$12,848,513 in 2014 to \$12,941,620 in 2015. Several key revenues are expected to be flat or decline in 2015. Non-Property taxes, for example, which include the sales tax, hotel occupancy tax, utilities tax and cable franchise tax, are expected to decline by approximately 1% between 2014 and 2015, from \$4,651,163 to \$4,611,163. State Aid is expected to remain flat at \$1,119,304.

This “mismatch” between revenues and expenditures has been apparent in each of the last three budget years: 2013, 2014, and now 2015. In 2013 and 2014, the City used available fund balance to reconcile expenditures and revenues. For 2015, the proposed general fund budget calls for using \$464,877 of fund balance for the same purpose. This appropriation still leaves \$3,101,920 of fund balance – an amount that still complies with the City’s fund balance policy – but it also still leaves the mismatch between revenues and expenditures in place.

What can be done going forward? Fortunately, the general fund balance is strong enough so that the City has some time to find a solution. But nevertheless, beginning in 2015, progress should be made to identify operational changes that will result in savings to the general fund. It is recommended that Council task City staff with this activity early in the year.

### Tax Increase

In addition to using a fund balance appropriation to balance the general fund budget, staff recommends a 2.13% property tax increase, from \$6.83804/\$1,000 assessed value in 2014 to \$6.98358/\$1,000 assessed value for 2015, resulting in an increase to the tax levy of \$180,879, from \$4,544,229 in 2014 to \$4,725,108 in 2015. This is a 3.98% increase in the tax levy, an increase which places the City at the property tax cap limit (see page 60).

For the average homeowner in Canandaigua (\$160,000 property), his or her tax bill will increase by approximately \$23. Of interest, a 2.13% tax increase is comparable to the 1.7% national rate of inflation as reported in the September Consumer Price Index for the preceding 12 months.

### Wage Increase

Incorporated into the general fund budget is a 3% increase for the majority of employees. This action is taken in response to collective bargaining with the City's unions during 2014. There is one exception: staff has made systematic changes to the wages paid to seasonal employees in response to changes in the state minimum wage which result in wage increases that, overall, exceed 3%.

### Contingency

The 2015 proposed general fund budget includes a contingency of \$100,000, the same allocation found in the 2014 general fund budget. Staff believes this is a reasonable number based on our experience in 2014.

### Debt Service Fund

The proposed 2015 budget includes the creation of a debt service fund out of which payments to service the debt will be made. Staff recommends that \$1,350,000 from the general fund be transferred annually into the debt service fund. In this way debt payments from the general fund will be stable and predictable.

### Capital Reserve Fund

In recent years \$850,000 has been transferred annually from the general fund into the capital reserve fund for the purpose of purchasing capital equipment without borrowing. The proposed 2015 budget calls for the same \$850,000 payment from the general fund to the capital reserve fund. The capital reserve fund can be found on page 25 of your budget.

## Capital Fund

Funds from the capital reserve fund are transferred to the capital fund when scheduled capital acquisitions are ready to be made. For 2015, proposed capital acquisitions total approximately \$1.8 million. The complete list of capital expenditures can be found on page 31 of the budget.

## Fire Department

The fire department was a focus of the 2014 budget and it is a focus for 2015. Staff recommends a 1.62% increase in expenditures from \$1,075,213 to \$1,092,629. The increase reflects, first, an increase in overtime and part-time hours to ensure that both station 1 and station 2 are covered by one professional firefighter 24/7 every day of the year. Staff recommends 869 overtime hours for this purpose and another 1,030 part-time hours.

For 2015, the total proposed expenditure for fire suppression overtime is \$74,324. This is an increase over the original 2014 budget of \$58,050, but less than the current 2014 budget amount of \$81,562. Staff feels confident that the objective of keeping both stations staffed 24/7 can be accomplished at this funding level, provided part-time firefighters are used to fill gaps in the work schedule instead of full-time employees. For that reason, the proposed 2015 budget includes \$22,104 in part-time wages, the same level of funding allocated in the 2014.

A separate line item has been created in the proposed 2015 budget for “incident command”. This item provides for additional part-time firefighter hours for circumstances when the Chief or Assistant Chief (a volunteer position) is unavailable to assume a command role at the scene of a fire. If approved by Council, when this situation occurs there will be three firefighters on duty, including the incident commander. Please note that the proposed budget calls for the use of part-time fighters only to assume this function. Staff does not recommend the use of full-time firefighters in this function because the overtime rate for full-time employees is more than double the part-time rate.

Much of the increases to these line items are offset by reductions elsewhere. For example, \$10,000 in overtime for firefighters to provide school fire prevention programs has been eliminated. This does not eliminate the programs, but it does mean that the programs will have to be done on straight time. This could create a situation where firefighters on duty might have to respond to a fire during the course of a program. Nevertheless, staff still recommends this change to the budget.

## **2. Water Fund**

Total water fund expenditures are expected to increase by just 1.64%, from \$3,234,222 in 2014 to \$3,287,273 in 2015. Revenues are expected to fall slightly behind expenditures, increasing by just .87%, from \$3,234,222 in 2014 to \$3,262,272 in 2015. For this reason staff recommends a small fund balance appropriation of approximately \$25,000 to make up the difference. This appropriation still leaves a strong fund balance of \$1,082,718. As a result, the proposed water rate remains at \$3.07/1,000 gallons for 2015.

### Water Distribution Reserve

Capital projects targeting the water distribution system are paid for out of the water distribution reserve. For 2015, this reserve fund has a healthy beginning balance \$515,296. Staff recommends \$85,000 in capital expenditures, which when subtracted from the beginning balance still leaves the fund in a strong position. A list of the proposed capital projects can be found on page 37 of the budget.

### Water Treatment Plant Reserve

Capital projects for the water treatment plant are funded out of the water treatment plant reserve. The fund has a beginning fund balance of \$380,032. Staff recommends \$124,000 in capital projects. If approved by Council, this expense would result a smaller fund balance than desired. For this reason the 2015 recommended budget includes a \$150,000 transfer from the water fund to the water treatment plant reserve, \$100,000 of which is contributed in accordance with the Water Sales Agreement with the Towns of Canandaigua, Farmington, Hopewell and Manchester and the Village of Manchester. A list of proposed capital projects can be found on page 37 of the budget.

## **3. Sewer Fund**

Sewer Fund expenditures are funded from (1) operating revenues and (2) reserve fund allocations for certain capital and debt expenditures. Total expenditures for the Sewer Fund are anticipated to decrease by 12.18%, from \$3,557,266 in 2014 to \$3,124,068 in 2015. This decrease is mainly due to a decrease in capital expenditures, which will be offset by a corresponding decrease in revenue from the reserve funds.

Expenditures funded from operating revenues are expected to decrease by 3.07% between 2014 and 2015, from \$2,402,254 to \$2,328,414; however, 2015 operating revenues are projected to be just \$2,193,751, significantly less than anticipated 2015 expenditures. Therefore, the 2015 proposed budget includes an 8.4% increase in the sewer rates from \$3.69/1,000 gallons to \$4.00/1,000 gallons. For the average rate payer (75,000 gallons annually) this results in almost a \$25 increase on his or her sewer bill. In addition to increase in the sewer rate, staff recommends an appropriation from fund balance in the amount of \$134,663.

### Capital Appropriations

For 2015 staff recommends that \$293,000 in capital projects be spent out of the joint City/County Reserve. A list of these projects can be found on page 45 of the proposed 2015 budget.

## **4. Technology Fund**

Technology fund expenditures are budgeted to increase over 100%, from \$133,790 in 2014 to \$269,675 in 2015. This increase is mainly attributable to (1) new code enforcement software; (2) a scanning project for the code enforcement and planning departments; and (3) additional IT support.

As Council is aware, an information technology assessment was conducted this year which examined every department's application of technology to their operations. In most cases, the report

concluded, there is great room for improvement. In the code enforcement department, for example, most work is still done manually, i.e., with pen and paper or through word processing. Contrast this with more automated code enforcement departments that use a software package that not only makes the collection of information easier, but allows the users to manage and retrieve information and increase efficiency. With this in mind, staff is recommending the purchase of a software package that will automate code enforcement functions. The package staff has in mind can also be used by the fire department. In so doing, the code enforcement department and fire department can share information regarding property inspections and other information.

In addition to software, staff recommends that we engage a firm to scan code enforcement and planning documents and save them on a disc. Both the planning and code enforcement departments have run out of storage space for document filing. In fact, staff is keeping larger documents that can't be filed anywhere at City Hall in a county-owned building. We have simply run out of room. For this reason, this scanning project is very important. Not only will this project reduce and eliminate our storage problems, but it will make document retrieval faster and more efficient.

Finally, the needs assessment recommended that the City procure additional IT support. This could take the form of hiring a full-time IT person; sharing IT staff with another government; or contracting with a third-party private tech company for additional hours. Staff is exploring each of these alternatives. What we are asking Council to do is place funds in the technology fund budget as a place holder which can be used for any of the three alternatives.

Special thanks go to Nancy Abdallah, who prepared the recommended 2015 budget and John Goodwin for his analysis of the fire department budget and other support as the budget was drafted.

# TOTAL BUDGET

## 2015 City of Canandaigua Adopted Budget

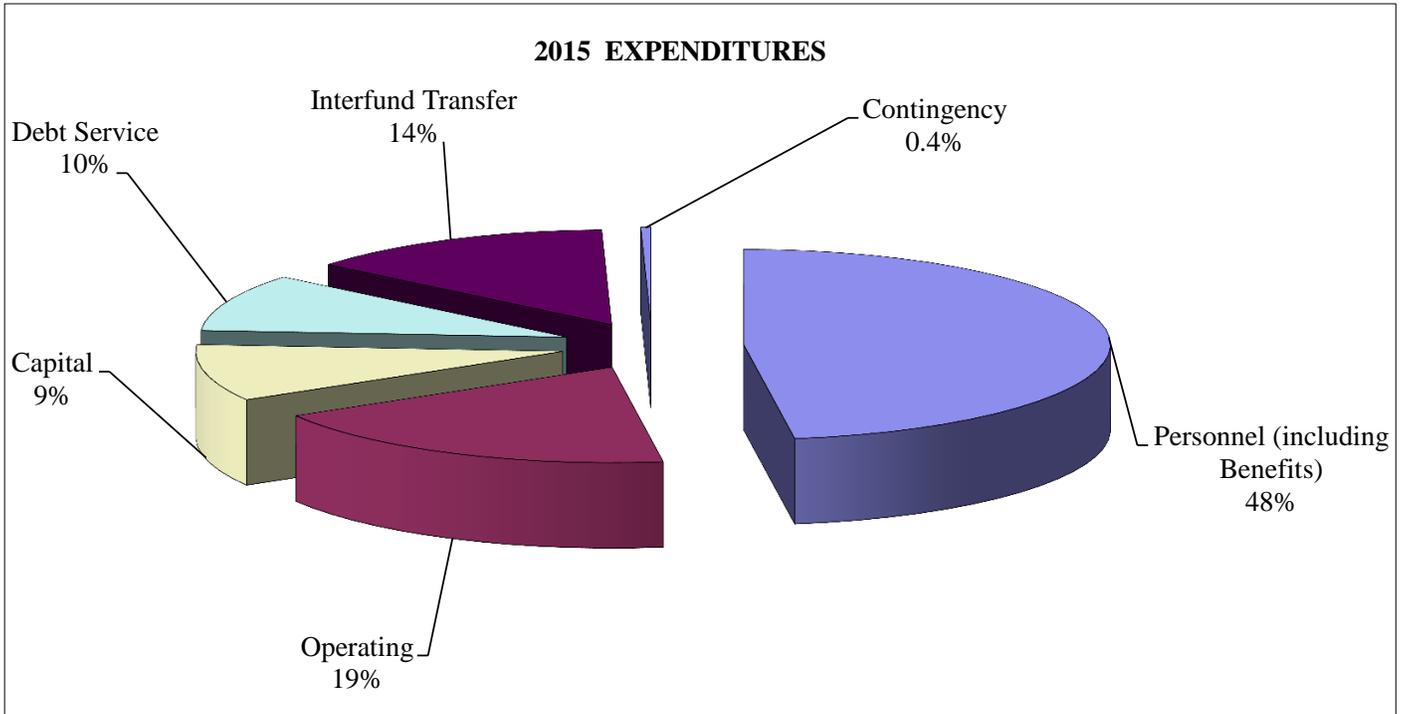
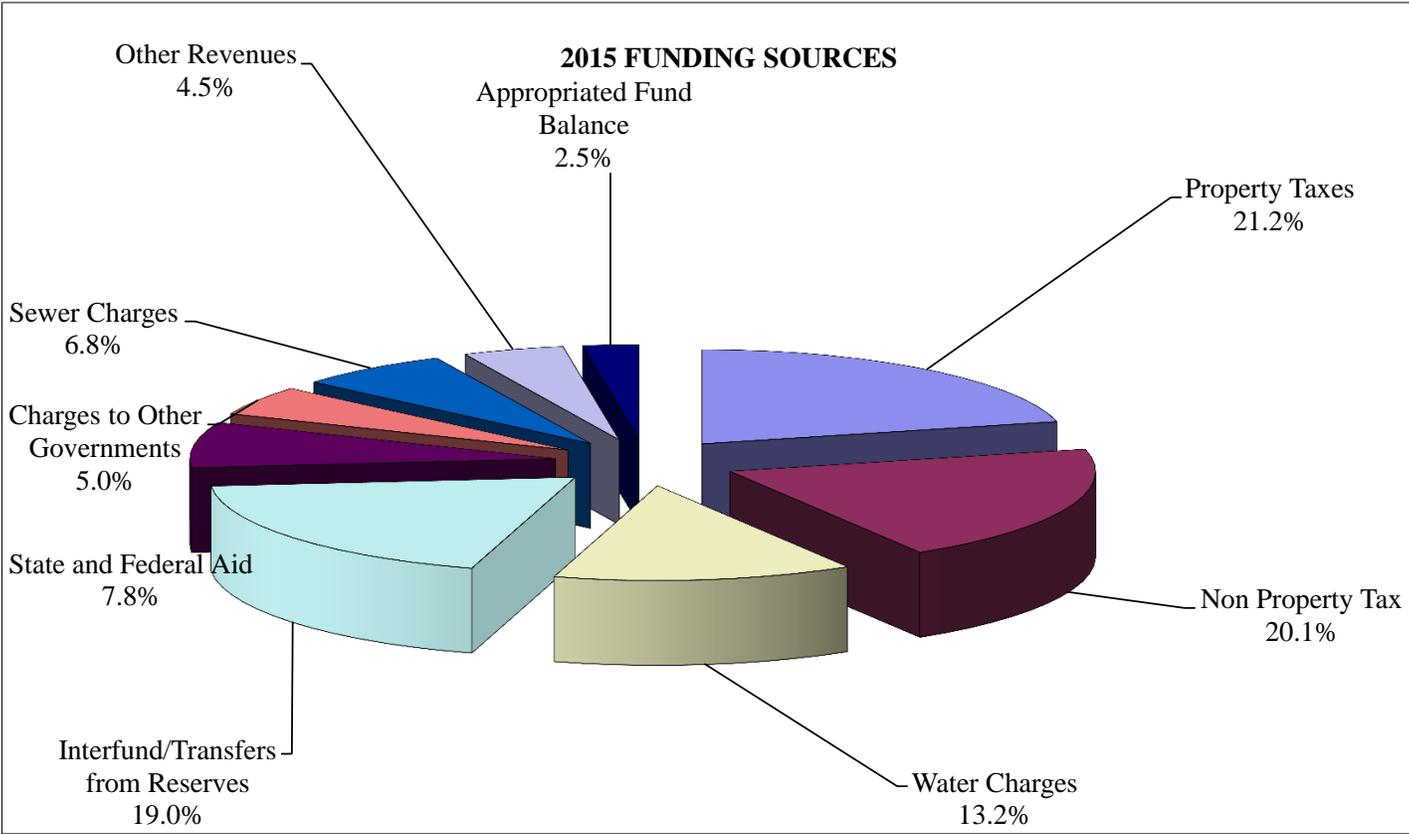
### HIGHLIGHTS - MAJOR FUNDS

General Fund	2014	2015	Change
Assessed Value	664,551,783	676,602,145	1.81%
Tax Levy	4,544,229	4,646,474	2.25%
Tax Rate	6.83804	6.86737	0.43%
Average assessed value for Single Family Homeowner:	160,000	160,000	0.00%
Average Tax Bill	1,094.09	1,098.78	0.43%
Budget	13,183,745	13,410,757	1.72%
Appropriated Fund Balance	(335,232)	(547,771)	
<b>Water Fund</b>			
Water Rate (per 1000 gallons)	\$ 3.07	\$ 3.07	0.00%
Minimum Bill	34.38	34.38	0.00%
Average water usage per household (Gallons)	75,000	75,000	0.00%
Average Annual Water Bill	208.52	208.52	0.00%
Budget	3,234,222	3,287,273	1.64%
Appropriated Fund Balance	-	(25,001)	
<b>Sewer Fund</b>			
Sewer Rate (per 1000 gallons)	\$ 3.69	\$ 4.00	8.40%
Minimum Bill	41.33	44.80	8.40%
Average water usage per household (Gallons)	75,000	75,000	0.00%
Average Annual Sewer Bill	276.75	300.00	8.40%
Budget	3,557,265	3,124,068	-12.18%
Appropriated Fund Balance	(242,272)	(134,663)	
<b>Total Water and Sewer Charges</b>			
Minimum Bill (Based on 11,200 gallons)	\$ 75.71	\$ 79.18	4.59%

**2015 TOTAL BUDGET-ALL FUNDS**

	<b>General Fund</b>	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Capital Fund</b>	<b>Technology Fund</b>	<b>Parks and Open Spaces</b>	<b>Debt Service Fund</b>	<b>Cemetery Fund</b>	<b>Total</b>
<b><u>Revenue</u></b>									
Property Taxes	\$ 4,858,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,858,985
Non Property Tax	4,611,163								4,611,163
Water Charges		3,029,692							3,029,692
Interfund/Transfers from Reserves	633,713	209,000	795,654	1,355,872			1,350,000		4,344,239
State and Federal Aid	1,451,804			327,635					1,779,439
Charges to Other Governments	508,595	2,500	639,653						1,150,748
Sewer Charges			1,550,348						1,550,348
Other Revenues	798,726	21,080	3,750		196,933	4,030	200	100	1,024,819
Total Revenues	12,862,986	3,262,272	2,989,405	1,683,507	196,933	4,030	1,350,200	100	22,349,433
Appropriated (Surplus) Fund Balance	547,771	25,001	134,663	-	72,742	(4,030)	(211,906)	(100)	564,141
Total Revenue and Appropriated (Surplus) Fund Balance	13,410,757	3,287,273	3,124,068	1,683,507	269,675	-	1,138,294	-	22,913,574
<b><u>Expenditures</u></b>									
Personnel (including Benefits)	8,966,502	1,118,567	858,546		4,420				10,948,035
Operating	2,144,255	1,009,425	872,869		265,255			-	4,291,804
Capital	-	226,000	293,000	1,683,507					2,202,507
Debt Service	-	493,281	614,178				1,138,294		2,245,753
Interfund Transfer	2,200,000	440,000	485,475						3,125,475
Contingency	100,000								100,000
Total Expenditures	13,410,757	3,287,273	3,124,068	1,683,507	269,675	-	1,138,294	-	22,913,574
<b><u>Fund Balance</u></b>									
Estimated Beginning Fund Balance	3,566,797	1,074,125	1,179,159	-	341,409	32,595	178,052	27,117	6,399,254
(Appropriated) / Surplus Fund Balance	(547,771)	(25,001)	(134,663)	-	(72,742)	4,030	211,906	100	(564,141)
Estimated Ending Fund Balance	\$ 3,019,026	\$ 1,049,124	\$ 1,044,496	\$ -	\$ 268,667	\$ 36,625	\$ 389,958	\$ 27,217	\$ 5,835,113

**TOTAL 2014 BUDGET - ALL FUNDS**



# GENERAL FUND

## GENERAL FUND SUMMARY

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

REVENUES	2011	2012	2013	Adopted 2014	2014	2015	2015 vs 2014 Budget Change
	Actual	Actual	Actual	Budget	Projected	Budget	
Property Taxes	\$ 4,671,030	\$ 4,671,767	\$ 4,698,135	\$ 4,783,096	\$ 4,784,425	4,858,985	1.6%
Non-Property Taxes	4,307,241	4,447,478	4,470,216	4,651,163	4,591,163	4,611,163	-0.9%
Departmental Income	429,421	407,283	445,453	459,620	885,747	474,296	3.2%
Intergovernmental Charges	458,832	440,093	398,529	471,375	525,875	508,595	7.9%
Use of Money & Property	51,374	44,748	38,201	41,280	28,017	25,480	-38.3%
Licenses and Permits	51,921	63,599	62,802	112,300	51,030	76,100	-32.2%
Fines and Forfeitures	155,421	149,440	147,766	208,425	248,893	216,700	4.0%
Sale of Prop. and Comp for Loss	511	6,679	13,581	-	14,264	-	NA
Miscellaneous Revenues	130,662	9,156	41,884	6,150	7,813	6,150	0.0%
State and Federal Aid	1,630,162	1,732,607	1,738,715	1,488,304	1,505,917	1,451,804	-2.5%
Interfund/Reserve Transfers	614,264	664,864	827,519	626,800	626,800	633,713	1.1%
<b>Total Revenues</b>	<b>12,500,839</b>	<b>12,637,714</b>	<b>12,882,801</b>	<b>12,848,513</b>	<b>13,269,944</b>	<b>12,862,986</b>	<b>0.11%</b>
Appropriated (Surplus) Fund Balance	(794,973)	(14,987)	560,674	335,232	233,731	547,771	63.4%
<b>Total Sources of Revenue and Appropriated Fund Balance</b>	<b>\$ 11,705,866</b>	<b>\$ 12,622,727</b>	<b>\$ 13,443,475</b>	<b>\$ 13,183,745</b>	<b>\$ 13,503,675</b>	<b>13,410,757</b>	<b>1.72%</b>

#### EXPENDITURES By Department

General Administration	\$ 984,134	\$ 1,080,482	\$ 1,184,723	\$ 1,108,165	\$ 1,557,999	\$ 1,113,777	0.51%
Code Enforcement/Planning	228,149	218,116	270,422	221,851	280,582	231,180	4.21%
Police Department	2,207,435	2,208,924	2,253,902	2,361,370	2,384,527	2,430,015	2.91%
Fire Department	914,120	959,065	988,526	1,075,213	1,077,546	1,092,629	1.62%
Department of Public Works	2,556,865	2,617,328	2,558,485	2,798,438	2,678,119	2,796,229	-0.08%
Economic Development	117,390	157,603	234,984	229,141	229,141	229,663	0.23%
Recreation Programs	190,548	231,890	227,397	224,800	216,187	229,878	2.26%
Other Community Programs	201,322	211,801	96,998	58,942	68,679	65,096	10.44%
Employee Benefits	2,408,806	2,495,047	2,653,043	2,807,128	2,772,198	2,922,290	4.10%
Debt Service	1,357,452	1,448,772	1,384,995	1,348,697	1,348,697	-	-100.00%
Interfund Transfer	539,645	993,699	1,590,000	850,000	850,000	2,200,000	158.82%
Contingency	-	-	-	100,000	40,000	100,000	0.00%
<b>Total General Fund Appropriations</b>	<b>\$ 11,705,866</b>	<b>\$ 12,622,727</b>	<b>\$ 13,443,475</b>	<b>\$ 13,183,745</b>	<b>\$ 13,503,675</b>	<b>\$ 13,410,757</b>	<b>1.72%</b>

#### FUND BALANCE

Beginning Fund Balance	\$ 3,551,242	\$ 4,346,215	\$ 4,361,202	\$ 3,800,528	\$ 3,800,528	\$ 3,566,797
(Appropriated) / Surplus Fund Balance	794,973	14,987	(560,674)	(335,232)	(233,731)	(547,771)
<b>Ending Fund balance</b>	<b>\$ 4,346,215</b>	<b>\$ 4,361,202</b>	<b>\$ 3,800,528</b>	<b>\$ 3,465,296</b>	<b>\$ 3,566,797</b>	<b>\$ 3,019,026</b>

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## GENERAL FUND SUMMARY

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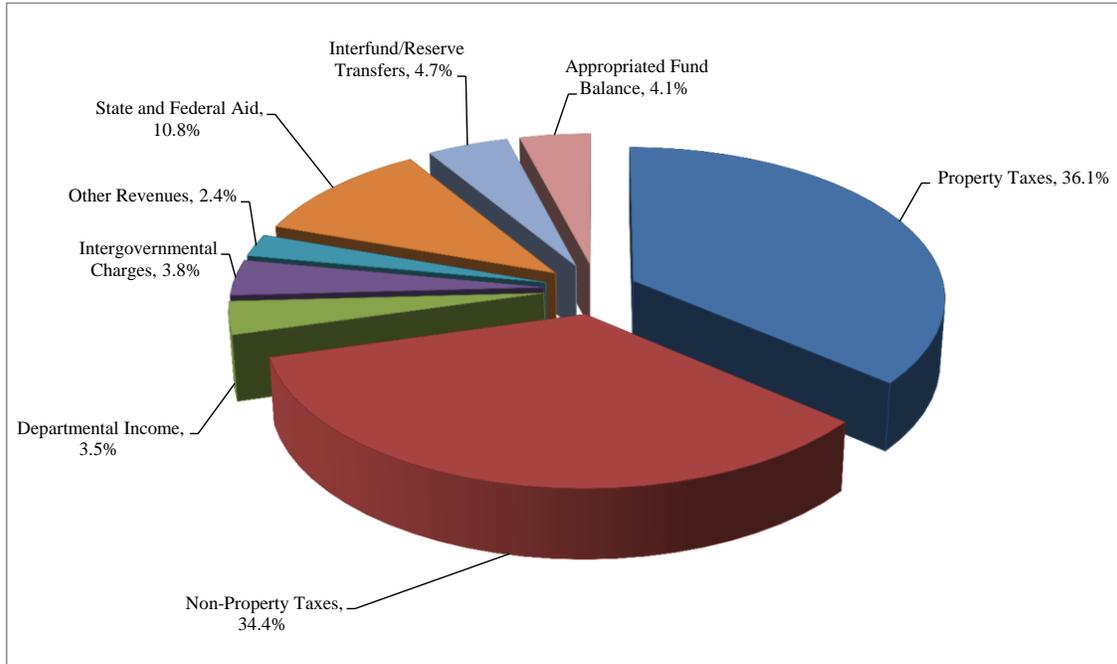
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### Summary of General Fund Revenue, Expenditures and Fund Balance

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#### Source Of Funds

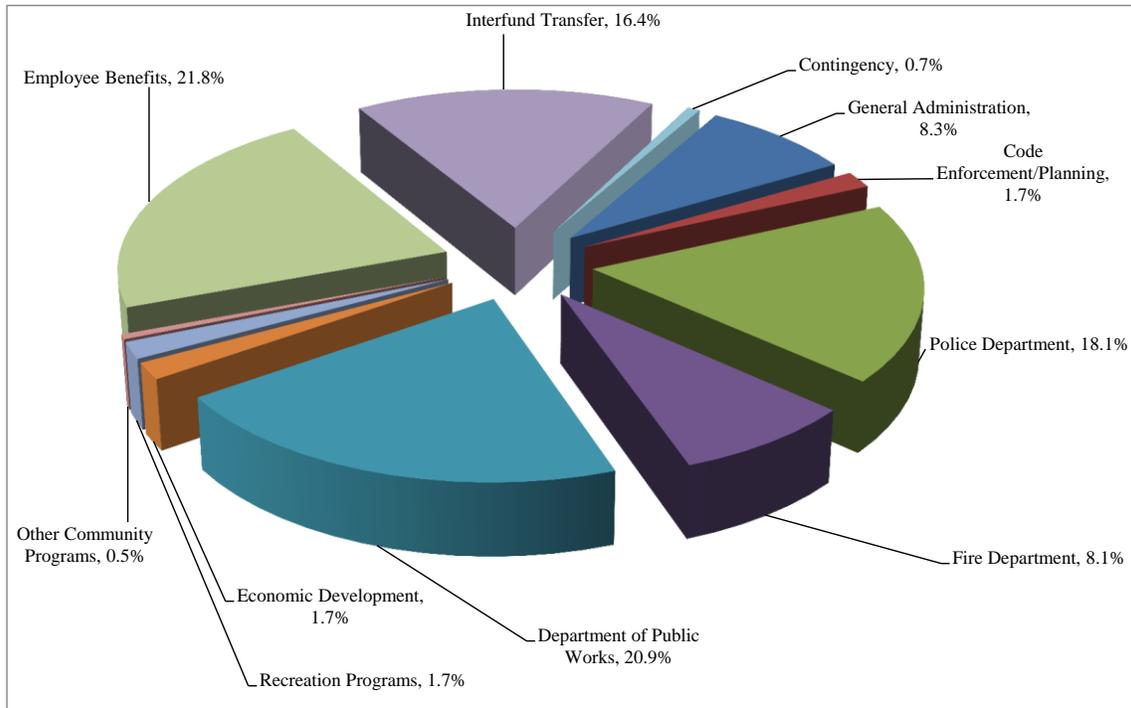
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#### Use of Funds

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## GENERAL FUND REVENUE

### Summary of General Fund Revenues Detailed Schedule by Sources of Revenue

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Increase (Decrease)	
						2015 to 2014 \$ Variance	Original Budget % Variance
<b><u>Property Taxes</u></b>							
Property Taxes	\$ 4,453,976	\$ 4,413,072	\$ 4,471,800	\$ 4,544,229	\$ 4,646,474	\$ 102,245	2.25%
Special Assessments Parking Lot	9,000	9,000	9,000	9,000	9,000	-	0.00%
Special Assessments BID	-	31,238	32,834	33,491	34,013	522	1.56%
Gain from Sale of Tax Acquired Property	-	12,148	7,403	-	-	-	NA
Payments in Lieu of Taxes	121,969	115,351	104,537	111,376	84,498	(26,878)	-24.13%
Interest and Penalties on Taxes	86,085	90,958	72,561	85,000	85,000	-	0.00%
<b>Total Property Tax Items</b>	<b>4,671,030</b>	<b>4,671,767</b>	<b>4,698,135</b>	<b>4,783,096</b>	<b>4,858,985</b>	<b>75,889</b>	<b>1.59%</b>
<b><u>Non-Property Taxes</u></b>							
Sales Tax	3,891,153	4,070,108	4,143,954	4,275,163	4,275,163	-	0.00%
Hotel Occupancy Tax	53,651	52,429	48,841	50,000	50,000	-	0.00%
Utilities Tax	195,470	160,012	118,674	160,000	120,000	(40,000)	-25.00%
Cable Franchise Tax	166,967	164,929	158,747	166,000	166,000	-	0.00%
<b>Total Non-Property Tax Items</b>	<b>4,307,241</b>	<b>4,447,478</b>	<b>4,470,216</b>	<b>4,651,163</b>	<b>4,611,163</b>	<b>(40,000)</b>	<b>-0.86%</b>
<b><u>Departmental Fees</u></b>							
City Treasurer Fees	4,650	4,935	4,900	8,360	7,000	(1,360)	-16.27%
Tax Sale Expense Reimbursement	4,545	6,840	3,900	6,000	6,000	-	0.00%
City Clerk Fees	35,046	35,358	33,703	36,000	36,000	-	0.00%
Reimbursement - Condemnation	-	19,203	-	-	-	-	NA
Rental Housing Inspection Fees	36,420	20,760	13,119	25,000	25,000	-	0.00%
Other Public Safety Income (Reimburse)	12,879	9,426	8,480	10,000	15,000	5,000	50.00%
Police Department Fees	3,348	2,313	3,617	6,665	6,665	-	0.00%
Seized and Unclaimed	1,613	708	29	-	-	-	NA
Fire Inspection & Program Fees	20,510	14,920	9,290	45,000	45,000	-	0.00%
Fire Alarm Fee	200	1,800	-	1,000	-	(1,000)	-100.00%
Transportation Reimbursements	-	-	8,678	-	-	-	NA
Kershaw Park Fees	77,083	50,057	56,762	79,000	60,000	(19,000)	-24.05%
Park Facility Fees	11,819	11,687	10,575	14,525	12,000	(2,525)	-17.38%
Other Recreational Income	109,096	117,903	124,896	117,914	131,625	13,711	11.63%
Special Event Fees	18,563	16,946	19,122	17,000	30,000	13,000	76.47%
Planning Commission/ZBA Fees	2,550	4,280	1,950	6,650	3,500	(3,150)	-47.37%
PUD Fee Reimbursement	1,500	-	59,009	-	-	-	NA
Refuse Charges	86,663	86,688	84,546	86,506	96,506	10,000	11.56%
Late Payment Penalties - Refuse	2,936	3,459	2,877	-	-	-	NA
<b>Total Departmental Fees</b>	<b>429,421</b>	<b>407,283</b>	<b>445,453</b>	<b>459,620</b>	<b>474,296</b>	<b>14,676</b>	<b>3.19%</b>
<b><u>Charges To Other Governments</u></b>							
Assessment Challenges	431	822	1,550	5,000	12,500	7,500	150.00%
Police - SRO Program	110,031	80,694	31,601	36,000	59,500	23,500	65.28%
Police - STOP DWI	2,034	550	1,609	3,000	7,500	4,500	150.00%
Fire Protection Services	346,336	356,359	359,859	427,375	429,095	1,720	0.40%
Park - Other Governments	-	-	3,910	-	-	-	NA
DPW Admin- Other Government	-	1,668	-	-	-	-	NA
<b>Total Charges to Other Governments</b>	<b>458,832</b>	<b>440,093</b>	<b>398,529</b>	<b>471,375</b>	<b>508,595</b>	<b>37,220</b>	<b>7.90%</b>

## GENERAL FUND REVENUE

### Summary of General Fund Revenues Detailed Schedule by Sources of Revenue

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Increase (Decrease)	
						2015 to 2014 \$ Variance	Original Budget % Variance
<b><u>Use Of Money and Property</u></b>							
Interest Earnings	19,774	15,869	9,147	12,000	10,000	(2,000)	-16.67%
Rental of City Property	31,600	28,879	29,054	29,280	15,480	(13,800)	-47.13%
Total Use of Money and Property	51,374	44,748	38,201	41,280	25,480	(15,800)	-38.28%
<b><u>Licenses and Permits</u></b>							
Building and Alteration Permits	28,794	35,699	35,886	92,500	55,000	(37,500)	-40.54%
Games of Chance	110	90	90	100	100	-	0.00%
Dog Licenses	16,810	22,095	18,281	15,000	15,000	-	0.00%
Other Licenses	6,207	5,715	8,545	4,700	6,000	1,300	27.66%
Total Licenses and Permits	51,921	63,599	62,802	112,300	76,100	(36,200)	-32.24%
<b><u>Fines and Forfeitures</u></b>							
Fines and Forfeited Bail	109,890	112,980	117,342	172,400	172,400	-	0.00%
Parking Tickets	31,855	31,490	28,960	31,725	40,000	8,275	26.08%
Dog Fines	-	-	-	-	-	-	NA
Handicap Ticket Surcharge	300	-	-	300	300	-	0.00%
Crime Proceeds - Restitution	4,404	4,970	1,464	4,000	4,000	-	0.00%
Crime Proceeds - Restricted	8,372	-	-	-	-	-	NA
Forfeitures of Deposits	600	-	-	-	-	-	NA
Total Fines and Forfeitures	155,421	149,440	147,766	208,425	216,700	8,275	3.97%
<b><u>Sale of Property and Compensation For Loss</u></b>							
Recycling Materials Income	50	46	-	-	-	-	NA
Insurance Reimbursement	111	6,633	7,005	-	-	-	NA
Workers Comp Reimbursement	-	-	6,576	-	-	-	NA
Other Compensation for Loss	350	-	-	-	-	-	NA
Total Sale of Property and Compensation for Loss	511	6,679	13,581	-	-	-	NA
<b><u>Miscellaneous</u></b>							
Refunds - Prior Yr Expend	124,080	1,602	3,701	-	-	-	NA
Gifts & Donations-Police Dept	100	2,350	-	-	-	-	NA
Gifts & Donations-Fire Dept	1,000	-	1,500	-	-	-	NA
Gifts & Donations-Parks	55	629	10,250	-	-	-	NA
Gifts & Donations-Community	3,300	3,300	15,715	4,150	4,150	-	0.00%
Unclassified Revenues	2,127	1,275	10,718	2,000	2,000	-	0.00%
Total Miscellaneous	130,662	9,156	41,884	6,150	6,150	-	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	168,040	199,923	191,752	200,000	200,000	-	0.00%
State Aid - Court Facilities	11,143	12,757	13,216	10,000	10,000	-	0.00%
State Aid - Real Property Tax Admin.	15,416	1,270	780	20,000	1,000	(19,000)	-95.00%
State Aid - Records Management	7,051	-	-	-	-	-	NA
State Aid - Other	5,474	3,356	2,996	3,500	3,500	-	0.00%
State Aid - Capital Projects	-	22,500	-	-	-	-	NA

## GENERAL FUND REVENUE

### Summary of General Fund Revenues Detailed Schedule by Sources of Revenue

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Increase (Decrease)	
						2015 to 2014 Original Budget \$ Variance	% Variance
State Aid - Capital Projects	2,829	-	-	-	-	-	NA
State Aid - Other Public Safety - Police	4,335	1,323	3,351	-	-	-	NA
State Aid for Youth	2,206	-	-	2,500	-	(2,500)	-100.00%
State Aid - Arterial Maintenance	118,873	128,318	128,318	118,000	118,000	-	0.00%
State Aid - Emergency Disaster	1,414	-	-	-	-	-	NA
Total State Aid	1,456,085	1,488,751	1,459,717	1,473,304	1,451,804	(21,500)	-1.46%
<b><u>Federal Aid</u></b>							
Federal Aid - Crime Control	520	-	1,563	-	-	-	NA
Federal Aid - Other Public Safety	165,071	243,856	277,435	15,000	-	(15,000)	-100.00%
Federal Aid - Emergency Disaster	8,486	-	-	-	-	-	NA
Total Federal Aid	174,077	243,856	278,998	15,000	-	(15,000)	-100.00%
<b><u>Interfund Transfer/Revenue</u></b>							
Water/Sewer Interfund Revenue	324,264	330,317	329,729	336,800	343,713	6,913	2.05%
Interfund Transfers	290,000	334,547	497,790	290,000	290,000	-	0.00%
Total Interfund Transfers	614,264	664,864	827,519	626,800	633,713	6,913	1.10%
	12,500,839	12,637,714	12,882,801	12,848,513	12,862,986	14,473	0.11%
<b><u>Appropriated (Surplus) Fund Balance</u></b>	(794,973)	(14,987)	560,674	335,232	547,771	212,539	63.40%
<b>Total Sources of Revenue and Appropriated Fund Balance</b>	<b>\$ 11,705,866</b>	<b>\$ 12,622,727</b>	<b>\$ 13,443,475</b>	<b>\$ 13,183,745</b>	<b>\$ 13,410,757</b>	<b>\$ 227,012</b>	<b>1.72%</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT

### General Administration

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel / Percent Change
<b>Legislative - 1010</b>						
Salaries & Wages (.1)	\$ 42,759	\$ 43,906	\$ 44,220	\$ 45,900	\$ 47,279	3.00%
Equipment (.2)	-	-	-	-	-	
Materials & Supplies (.3)	163	61	306	250	150	-40.00%
Contractual Costs (.4)	8,371	11,631	14,840	16,520	14,620	-11.50%
Employee Benefits -FICA (.8)	3,272	3,359	3,383	3,511	3,617	3.02%
<b>Total Operating Expenditures</b>	<b>54,565</b>	<b>58,957</b>	<b>62,749</b>	<b>66,181</b>	<b>65,666</b>	<b>-0.78%</b>

#### Personnel

Mayor	1.00	1.00	1.00	1.00	1.00	
Councilmembers	8.00	8.00	8.00	8.00	8.00	
<b>Total Positions</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>

### **Municipal Executive - 1230**

Salaries & Wages (.1)	206,162	209,116	212,535	221,192	221,546	0.16%
Equipment (.2)	-	-	-	-	-	
Materials & Supplies (.3)	746	305	1,179	1,000	1,000	0.00%
Contractual Costs (.4)	12,495	24,754	16,243	27,596	10,696	-61.24%
Employee Benefits -FICA (.8)	15,837	16,088	16,339	16,922	16,948	0.15%
<b>Total Operating Expenditures</b>	<b>235,240</b>	<b>250,264</b>	<b>246,296</b>	<b>266,710</b>	<b>250,190</b>	<b>-6.19%</b>

#### Personnel

City Manager	1.00	1.00	1.00	1.00	1.00	
Assistant City Manager	1.00	1.00	1.00	1.00	1.00	
Secretary to the Manager	0.75	0.75	0.75	0.75	0.75	
<b>Total Positions</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>-</b>

### **Treasurer - 1325**

Salaries & Wages (.1)	174,372	175,127	196,239	212,614	176,935	-16.78%
Equipment (.2)	108	805	-	1,000	-	-100.00%
Materials & Supplies (.3)	2,576	2,844	4,960	4,500	4,500	0.00%
Contractual Costs (.4)	21,532	6,384	11,974	5,035	8,245	63.75%
Employee Benefits -FICA (.8)	13,128	13,116	14,640	16,265	13,535	-16.78%
<b>Total Operating Expenditures</b>	<b>211,716</b>	<b>198,276</b>	<b>227,813</b>	<b>239,414</b>	<b>203,215</b>	<b>-15.12%</b>

#### Personnel

Clerk Treasurer	1.00	1.00	1.00	1.00	1.00	
Sr. Account Clerk Typist	1.00	1.00	1.00	1.00	1.00	
Account Clerk Typist	1.00	1.00	1.00	1.00	1.00	
Payroll Clerk	0.50	0.50	1.00	1.00	-	

## GENERAL FUND EXPENDITURES BY DEPARTMENT

### General Administration

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel / Percent Change
Tax Clerk	0.15	-	-	-	-	
FTE- Seasonal-Summer Intern	-	0.14	0.14	0.14	-	
<b>Total Positions</b>	<b>3.65</b>	<b>3.64</b>	<b>4.14</b>	<b>4.14</b>	<b>3.00</b>	<b>(1.14)</b>

### **Assessment - 1355**

Salaries & Wages (.1)	99,787	104,067	106,561	108,609	112,795	3.85%
Equipment (.2)	-	-	-	-	-	
Materials & Supplies (.3)	462	1,214	863	1,325	525	-60.38%
Contractual Costs (.4)	6,248	7,972	7,722	21,410	31,350	46.43%
Employee Benefits -FICA (.8)	7,517	7,841	7,952	8,309	8,629	3.85%
<b>Total Operating Expenditures</b>	<b>114,014</b>	<b>121,094</b>	<b>123,098</b>	<b>139,653</b>	<b>153,299</b>	<b>9.77%</b>

### **Personnel**

Assessor	1.00	1.00	1.00	1.00	1.00	
Tax Clerk	0.75	1.00	1.00	1.00	1.00	
<b>Total Positions</b>	<b>1.75</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

### **City Clerk - 1410**

Salaries & Wages (.1)	42,250	43,231	44,832	48,286	50,124	3.81%
Equipment (.2)	-	250	-	-	-	
Materials & Supplies (.3)	1,864	1,928	950	2,600	2,600	0.00%
Contractual Costs (.4)	11,181	16,348	7,676	9,795	9,795	0.00%
Employee Benefits -FICA (.8)	3,181	3,226	3,360	3,694	3,834	3.79%
<b>Total Operating Expenditures</b>	<b>58,476</b>	<b>64,983</b>	<b>56,818</b>	<b>64,375</b>	<b>66,353</b>	<b>3.07%</b>

### **Personnel**

Deputy Clerk Treasurer	1.00	1.00	1.00	1.00	1.00	-
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### **Corporation Counsel - 1420**

Salaries & Wages (.1)	73,595	74,988	76,354	78,415	81,516	3.95%
Equipment (.2)	-	-	-	-	-	
Materials & Supplies (.3)	196	235	227	250	250	0.00%
Contractual Costs (.4)	43,892	121,203	202,914	39,260	29,260	-25.47%
Employee Benefits -FICA (.8)	5,571	5,679	5,808	5,999	6,236	3.95%
<b>Total Operating Expenditures</b>	<b>123,254</b>	<b>202,105</b>	<b>285,303</b>	<b>123,924</b>	<b>117,262</b>	<b>-5.38%</b>

### **Personnel**

Corporation Counsel	1.00	1.00	1.00	1.00	1.00	-
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## GENERAL FUND EXPENDITURES BY DEPARTMENT

### General Administration

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel / Percent Change
<b><u>Personnel</u></b>						
Salaries & Wages (.1)	\$ -	\$ -	\$ -	\$ -	\$ 43,169	
Equipment (.2)	-	-	-	-	1,000	
Materials & Supplies (.3)	-	-	-	-	-	
Contractual Costs (.4)	-	-	-	-	6,000	
Employee Benefits -FICA (.8)	-	-	-	-	3,302	
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,471</b>	
<b><u>Personnel</u></b>						
Payroll Clerk	-	-	-	-	1.00	1.00
<b><u>Other General Government Support (.4)</u></b>						
Audit	12,943	15,686	14,146	13,910	15,000	7.84%
Tax Sale Expense	6,833	6,677	5,734	6,000	6,000	0.00%
Board of Elections	8,000	8,000	8,000	8,000	8,000	0.00%
Postage	19,834	19,599	17,845	26,703	22,000	-17.61%
Legal Advertising	4,324	1,571	1,999	3,000	3,000	0.00%
Insurance	119,132	122,271	124,737	136,975	138,790	1.33%
Taxes On City Property	7,120	7,794	3,506	3,320	4,031	21.42%
Miscellaneous Expenses	8,683	3,205	6,679	10,000	7,500	-25.00%
<b>Total Operating Expenditures</b>	<b>186,869</b>	<b>184,803</b>	<b>182,646</b>	<b>207,908</b>	<b>204,321</b>	<b>-1.73%</b>
<b><u>Total General Administration</u></b>						
	<b>\$ 984,134</b>	<b>\$ 1,080,482</b>	<b>\$ 1,184,723</b>	<b>\$ 1,108,165</b>	<b>\$ 1,113,777</b>	<b>0.51%</b>
<b><u>Total Personnel</u></b>						
	<b>19.15</b>	<b>19.39</b>	<b>19.89</b>	<b>19.89</b>	<b>19.75</b>	<b>(0.14)</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT

### Code Enforcement/Planning

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel / Percent Change
<b>Code Enforcement - 3620</b>						
Salaries & Wages (.1)	\$ 112,229	\$ 104,047	\$ 83,483	\$ 114,956	\$ 119,615	4.05%
Equipment (.2)	458	-	174	-	-	
Materials & Supplies (.3)	1,910	1,825	2,444	1,870	2,470	32.09%
Contractual Costs (.4)	8,291	7,713	17,657	4,470	5,870	31.32%
Employee Benefits -FICA (.8)	8,673	8,237	6,916	8,794	9,127	3.79%
<b>Total Operating Expenditures</b>	<b>\$ 131,561</b>	<b>\$ 121,822</b>	<b>\$ 110,674</b>	<b>\$ 130,090</b>	<b>\$ 137,082</b>	<b>5.37%</b>
<b>Personnel</b>						
Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00	
Office Specialist	0.51	0.25	-	0.25	0.25	
Health Officer	1.00	1.00	1.00	1.00	1.00	
Tax Clerk	0.05	0.05	-	-	-	
<b>Total Positions</b>	<b>3.56</b>	<b>3.30</b>	<b>3.00</b>	<b>3.25</b>	<b>3.25</b>	<b>-</b>
<b>Planning and Development - 8020</b>						
Salaries & Wages (.1)	\$ 86,648	\$ 86,962	\$ 90,738	\$ 80,595	\$ 83,695	3.85%
Equipment (.2)	-	-	-	-	-	
Materials & Supplies (.3)	618	619	579	700	700	0.00%
Contractual Costs (.4)	2,957	2,564	61,852	4,300	3,300	-23.26%
Employee Benefits -FICA (.8)	6,365	6,149	6,579	6,166	6,403	3.84%
<b>Total Operating Expenditures</b>	<b>\$ 96,588</b>	<b>\$ 96,294</b>	<b>\$ 159,748</b>	<b>\$ 91,761</b>	<b>\$ 94,098</b>	<b>2.55%</b>
<b>Personnel</b>						
Director of Development	1.00	1.00	1.00	1.00	1.00	
Office Specialist	0.49	0.25	0.50	0.25	0.25	
Tax Clerk	0.05	0.05	-	-	-	
<b>Total Positions</b>	<b>1.54</b>	<b>1.30</b>	<b>1.50</b>	<b>1.25</b>	<b>1.25</b>	<b>-</b>
<b>Total Code Enforcement, Planning and Development</b>	<b>\$ 228,149</b>	<b>\$ 218,116</b>	<b>\$ 270,422</b>	<b>\$ 221,851</b>	<b>\$ 231,180</b>	<b>4.21%</b>
<b>Total Personnel</b>	<b>5.10</b>	<b>4.60</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>-</b>

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**Police Department**

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel / Percent Change
<b><u>Police Protection - 3120</u></b>						
Salaries & Wages (.1)	\$ 1,751,215	\$ 1,784,660	\$ 1,867,980	\$ 1,938,398	\$ 1,985,077	2.41%
Equipment (.2)	5,736	6,291	13,967	6,090	10,200	67.49%
Materials & Supplies (.3)	103,508	102,110	98,820	92,445	85,460	-7.56%
Contractual Costs (.4)	71,575	60,018	56,374	96,196	86,428	-10.15%
Employee Benefits -FICA (.8)	133,592	135,435	141,269	148,333	152,630	2.90%
Total Operating Expenditures	<u>\$ 2,065,626</u>	<u>\$ 2,088,514</u>	<u>\$ 2,178,410</u>	<u>\$ 2,281,462</u>	<u>\$ 2,319,795</u>	<u>1.68%</u>

**Personnel**

Police Chief	1.00	1.00	1.00	1.00	1.00	
Lieutenant	1.00	1.00	1.00	1.00	1.00	
Sergeants	6.00	6.00	6.00	6.00	6.00	
Police Officers	14.17	14.17	14.00	15.00	15.00	
Police Officer - Part Time FTE	0.50	0.50	1.00	1.00	1.00	
Typist	2.00	2.00	2.00	2.00	2.00	
Typist - Part Time FTE	0.50	0.50	0.50	0.50	0.50	
Cleaner - Part Time FTE	0.50	0.50	0.50	0.50	0.50	
Total Positions	<u>25.67</u>	<u>25.67</u>	<u>26.00</u>	<u>27.00</u>	<u>27.00</u>	<u>-</u>

**SRO - 3123**

Salaries & Wages (.1)	\$ 77,724	\$ 57,155	\$ 27,074	\$ 30,000	\$ 53,904	79.68%
Equipment (.2)	-	-	-	-	-	N/A
Materials & Supplies (.3)	1,165	916	847	675	1,100	62.96%
Contractual Costs (.4)	465	-	356	750	850	13.33%
Employee Benefits -FICA (.8)	5,671	4,202	2,079	2,295	4,124	79.69%
Total Operating Expenditures	<u>\$ 85,025</u>	<u>\$ 62,273</u>	<u>\$ 30,356</u>	<u>\$ 33,720</u>	<u>\$ 59,978</u>	<u>77.87%</u>

**Personnel**

SRO	1.00	0.83	0.83	-	-	
SRO-Part Time FTE	0.50	0.50	0.50	0.50	1.00	
Total Positions	<u>1.50</u>	<u>1.33</u>	<u>1.33</u>	<u>0.50</u>	<u>1.00</u>	<u>0.50</u>

**School Crossing Guards - 3310**

Salaries & Wages (.1)	\$ 37,782	\$ 39,289	\$ 26,999	\$ 27,500	\$ 28,750	4.55%
Equipment (.2)	-	-	-	-	-	
Materials & Supplies (.3)	776	508	429	750	750	0.00%
Contractual Costs (.4)	-	-	-	-	-	N/A
Employee Benefits -FICA (.8)	2,891	3,006	2,066	2,104	2,199	4.52%
Total Operating Expenditures	<u>\$ 41,449</u>	<u>\$ 42,803</u>	<u>\$ 29,494</u>	<u>\$ 30,354</u>	<u>\$ 31,699</u>	<u>4.43%</u>

**Personnel**

Parking Enforcement Officer	0.50	0.50	0.00	0.00	0.00	
Crossing Guard FTE	1.20	1.20	1.20	1.20	1.20	
Total Positions	<u>1.70</u>	<u>1.70</u>	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	<u>-</u>

**Other Public Safety (.4)**

Outside Agency- Animal Control	\$ 15,035	\$ 15,334	\$ 15,642	\$ 15,334	\$ 18,043	17.67%
Handicap Parking Education	300	-	-	500	500	0.00%
Total Operating Expenditures	<u>\$ 15,335</u>	<u>\$ 15,334</u>	<u>\$ 15,642</u>	<u>\$ 15,834</u>	<u>\$ 18,543</u>	<u>17.11%</u>

<b>Total Police Department</b>	<u>\$ 2,207,435</u>	<u>\$ 2,208,924</u>	<u>\$ 2,253,902</u>	<u>\$ 2,361,370</u>	<u>\$ 2,430,015</u>	<u>2.91%</u>
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<b>Total Personnel</b>	<u>28.87</u>	<u>28.70</u>	<u>28.53</u>	<u>28.70</u>	<u>29.20</u>	<u>0.50</u>
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## GENERAL FUND EXPENDITURES BY DEPARTMENT

### Fire Department

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Percent Change
<b><u>Fire Rescue - 3410</u></b>						
Salaries & Wages (.1)	\$ 576,189	\$ 662,213	\$ 724,904	\$ 737,624	\$ 823,822	11.69%
Equipment (.2)	71,797	30,790	44,550	57,482	21,000	-63.47%
Materials & Supplies (.3)	79,048	82,333	72,256	69,195	36,025	-47.94%
Contractual Costs (.4)	105,591	95,533	72,319	101,694	117,259	15.31%
Employee Benefits -FICA (.8)	43,529	49,969	54,562	56,106	63,007	12.30%
<b>Total Operating Expenditures</b>	<b>\$ 876,154</b>	<b>\$ 920,838</b>	<b>\$ 968,591</b>	<b>\$ 1,022,101</b>	<b>\$ 1,061,113</b>	<b>3.82%</b>
<b>Personnel</b>						
Fire Chief	1.00	1.00	1.00	1.00	1.00	
Acct Clerk Typist-Part Time FTE	0.50	0.50	0.50	0.50	0.50	
Vol Coordinator-Part Time FTE	0.50	0.50	0.50	-	-	
Captains	-	-	-	-	3.00	
Firefighters-Full Time	9.00	9.00	9.00	9.00	6.00	
Firefighters-Part Time FTE	-	-	-	0.25	0.50	
	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>10.75</b>	<b>11.00</b>	<b>0.25</b>
<b><u>Fire Inspection- 3420</u></b>						
Salaries & Wages (.1)	\$ 31,769	\$ 30,637	\$ 16,473	\$ 44,888	\$ 21,598	-51.88%
Equipment (.2)	-	-	-	-	-	
Materials & Supplies (.3)	1,683	2,474	1,329	2,000	2,750	37.50%
Contractual Costs (.4)	2,063	2,672	875	2,790	4,690	68.10%
Employee Benefits -FICA (.8)	2,451	2,444	1,258	3,434	2,478	-27.84%
<b>Total Operating Expenditures</b>	<b>\$ 37,966</b>	<b>\$ 38,227</b>	<b>\$ 19,935</b>	<b>\$ 53,112</b>	<b>\$ 31,516</b>	<b>-40.66%</b>
<b>Personnel</b>						
Code Enforcement Officer	0.50	0.50	0.50	-	-	-
<b>Total Fire Department</b>	<b>\$ 914,120</b>	<b>\$ 959,065</b>	<b>\$ 988,526</b>	<b>\$ 1,075,213</b>	<b>\$ 1,092,629</b>	<b>1.62%</b>
<b>Total Personnel</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>10.75</b>	<b>11.00</b>	<b>0.25</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT

### Department of Public Works

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel / Percent Change
<b>Public Works Administration - 1490</b>						
Salaries & Wages (.1)	\$ 182,762	\$ 199,227	\$ 192,625	\$ 206,933	\$ 217,149	4.94%
Equipment (.2)	-	115	3,942	1,500	1,500	0.00%
Materials & Supplies (.3)	16,925	16,399	15,269	16,143	23,703	46.83%
Contractual Costs (.4)	91,628	81,892	51,869	74,160	73,660	-0.67%
Employee Benefits -FICA (.8)	13,905	15,039	14,553	15,830	16,612	4.94%
Total Operating Expenditures	\$ 305,220	\$ 312,672	\$ 278,258	\$ 314,566	\$ 332,624	5.74%

#### Personnel

Public Works Director	1.00	1.00	1.00	1.00	1.00	
Coordinator of Public Works	0.55	0.55	0.55	0.55	0.55	
Sr Stenographer/Typist	1.00	-	-	-	-	
Sr. Typist	1.00	1.00	1.00	1.00	1.00	
Typist Part Time FTE	-	0.50	0.50	0.50	0.50	
Cleaner Part Time FTE	0.50	0.50	0.50	0.50	0.50	
Total Positions	4.05	3.55	3.55	3.55	3.55	-

#### Municipal Building - 1620

Salaries & Wages (.1)	\$ 9,174	\$ 9,389	\$ 10,908	\$ 14,808	\$ 15,254	3.01%
Equipment (.2)	-	510	542	500	500	0.00%
Materials & Supplies (.3)	3,648	3,683	3,777	1,500	1,500	0.00%
Contractual Costs (.4)	30,101	32,491	31,297	50,816	48,709	-4.15%
Employee Benefits -FICA (.8)	702	718	835	1,133	1,167	3.00%
Total Operating Expenditures	\$ 43,625	\$ 46,791	\$ 47,359	\$ 68,757	\$ 67,130	-2.37%

#### Personnel

Cleaner Part Time FTE	0.50	0.50	0.50	0.50	0.50	-
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#### Central Garage - 1640

Salaries & Wages (.1)	\$ 154,501	\$ 167,136	\$ 172,358	\$ 178,271	\$ 186,598	4.67%
Equipment (.2)	949	5,374	2,699	2,775	1,800	-35.14%
Materials & Supplies (.3)	11,416	11,571	7,153	9,896	9,576	-3.23%
Contractual Costs (.4)	31,314	6,693	6,407	9,930	10,330	4.03%
Employee Benefits -FICA (.8)	11,810	12,762	13,133	13,638	14,274	4.66%
Total Operating Expenditures	\$ 209,990	\$ 203,536	\$ 201,750	\$ 214,510	\$ 222,578	3.76%

#### Personnel

Parts and Service Manager	1.00	1.00	1.00	1.00	1.00	
Equipment Mechanics	2.00	2.00	2.00	2.00	2.00	
Total Positions	3.00	3.00	3.00	3.00	3.00	-

#### Street Maintenance - 5110

Salaries & Wages (.1)	\$ 391,168	\$ 430,784	\$ 439,305	\$ 464,683	\$ 461,644	-0.65%
Equipment (.2)	12,480	3,707	4,507	5,000	5,050	1.00%
Materials & Supplies (.3)	209,317	234,261	155,854	93,400	91,200	-2.36%
Contractual Costs (.4)	50,509	49,710	91,051	195,325	138,825	-28.93%
Employee Benefits -FICA (.8)	29,865	32,794	33,331	35,548	35,938	1.10%

## GENERAL FUND EXPENDITURES BY DEPARTMENT

### Department of Public Works

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel / Percent Change
Total Operating Expenditures	\$ 693,339	\$ 751,256	\$ 724,048	\$ 793,956	\$ 732,657	-7.72%

#### **Personnel**

Working Supervisor	1.00	1.00	1.00	1.00	1.00	
Senior Engineer	0.30	0.30	0.30	0.30	0.30	
MEO	5.51	6.55	6.55	6.55	6.55	
LMEO	1.00	-	-	-	-	
Seasonal - FTE	0.54	0.54	0.54	0.54	0.49	
Total Positions	8.35	8.39	8.39	8.39	8.34	(0.05)

#### **Snow and Ice Control - 5142**

Salaries & Wages (.1)	\$ 83,191	\$ 35,254	\$ 48,319	\$ 50,000	\$ 50,000	0.00%
Equipment (.2)	4,604	6,225	-	5,000	5,000	0.00%
Materials & Supplies (.3)	91,050	80,589	75,751	65,662	78,452	19.48%
Contractual Costs (.4)	36	24	1,680	14,980	14,980	0.00%
Employee Benefits -FICA (.8)	6,331	2,660	3,660	3,825	3,825	0.00%
Total Operating Expenditures	\$ 185,212	\$ 124,752	\$ 129,410	\$ 139,467	\$ 152,257	9.17%

#### **Street Lighting - 5182**

Salaries & Wages (.1)	\$ 351	\$ 94	\$ -	\$ -	\$ -	
Equipment (.2)	-	-	-	-	-	N/A
Materials & Supplies (.3)	6,138	13,193	5,649	13,250	13,250	0.00%
Contractual Costs (.4)	239,864	241,621	238,754	255,300	250,300	-1.96%
Employee Benefits -FICA (.8)	27	7	-	-	-	
Total Operating Expenditures	\$ 246,380	\$ 254,915	\$ 244,403	\$ 268,550	\$ 263,550	-1.86%

#### **Park Maintenance - 7110**

Salaries & Wages (.1)	\$ 339,588	\$ 356,788	\$ 336,465	\$ 383,438	\$ 400,314	4.40%
Equipment (.2)	9,401	9,234	17,756	16,330	15,470	-5.27%
Materials & Supplies (.3)	84,018	92,713	104,071	88,134	86,619	-1.72%
Contractual Costs (.4)	33,229	20,863	25,268	48,920	47,420	-3.07%
Employee Benefits -FICA (.8)	25,953	27,213	25,570	29,333	29,865	1.81%
Total Operating Expenditures	\$ 492,189	\$ 506,811	\$ 509,130	\$ 566,155	\$ 579,688	2.39%

#### **Personnel**

Parks Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	
Park Equipment Mechanic	1.00	1.00	1.00	1.00	1.00	
LMEO	2.00	2.00	2.00	2.00	2.00	
Park Maintenance Assistants	2.00	2.00	2.00	2.00	2.00	
Seasonal - FTE	2.80	2.80	2.80	2.80	3.12	
Total Positions	8.80	8.80	8.80	8.80	9.12	0.32

#### **Waste Collection - 8160**

Salaries & Wages (.1)	\$ 96,632	\$ 99,744	\$ 106,080	\$ 112,392	\$ 127,925	13.82%
Equipment (.2)	-	-	-	-	-	N/A
Materials & Supplies (.3)	27,814	32,224	34,334	21,405	20,705	-3.27%

**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**Department of Public Works**

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel / Percent Change
Contractual Costs (.4)	95,354	108,058	94,214	126,867	121,913	-3.90%
Employee Benefits -FICA (.8)	7,325	7,571	8,050	8,598	9,786	13.82%
<b>Total Operating Expenditures</b>	<b>\$ 227,125</b>	<b>\$ 247,597</b>	<b>\$ 242,678</b>	<b>\$ 269,262</b>	<b>\$ 280,329</b>	<b>4.11%</b>

**Personnel**

Working Supervisor	-	-	-	-	-	
LMEO/MEO	2.00	2.00	2.00	2.00	2.00	
Seasonal - FTE	0.57	0.57	0.57	0.57	0.57	
<b>Total Positions</b>	<b>2.57</b>	<b>2.57</b>	<b>2.57</b>	<b>2.57</b>	<b>2.57</b>	<b>-</b>

**Recycling - 8162**

Salaries & Wages (.1)	\$ 83,872	\$ 96,641	\$ 99,268	\$ 100,885	\$ 103,463	2.56%
Equipment (.2)	7,960	-	-	-	-	N/A
Materials & Supplies (.3)	15,208	13,475	18,426	12,971	12,371	-4.63%
Contractual Costs (.4)	6,116	13,965	16,162	6,210	6,210	0.00%
Employee Benefits -FICA (.8)	6,416	7,358	7,478	7,718	7,915	2.55%
<b>Total Operating Expenditures</b>	<b>\$ 119,572</b>	<b>\$ 131,439</b>	<b>\$ 141,334</b>	<b>\$ 127,784</b>	<b>\$ 129,959</b>	<b>1.70%</b>

**Personnel**

Working Supervisor	-	-	-	-	-	
LMEO/MEO	2.00	2.00	2.00	2.00	2.00	
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

**Street Cleaning - 8170**

Salaries & Wages (.1)	\$ 22,577	\$ 23,973	\$ 25,500	\$ 23,401	\$ 23,648	1.06%
Equipment (.2)	-	-	-	-	-	N/A
Materials & Supplies (.3)	9,629	9,819	11,352	7,740	7,500	-3.10%
Contractual Costs (.4)	280	1,937	1,337	2,500	2,500	0.00%
Employee Benefits -FICA (.8)	1,727	1,830	1,926	1,790	1,809	1.06%
<b>Total Operating Expenditures</b>	<b>\$ 34,213</b>	<b>\$ 37,559</b>	<b>\$ 40,115</b>	<b>\$ 35,431</b>	<b>\$ 35,457</b>	<b>0.07%</b>

**Personnel**

MEO	0.49	0.49	0.45	0.45	0.45	-
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**Total Department of  
Public Works**

<b>Total Operating Expenditures</b>	<b>\$ 2,556,865</b>	<b>\$ 2,617,328</b>	<b>\$ 2,558,485</b>	<b>\$ 2,798,438</b>	<b>\$ 2,796,229</b>	<b>-0.08%</b>
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**Total Personnel**

	29.76	29.30	29.26	29.26	29.53	0.27
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**GENERAL FUND EXPENDITURES BY DEPARTMENT**

**Economic Development**

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Percent Change
<b><u>Public Access - 6410</u></b>						
FLTV-Public Access	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	0.00%
<b><u>Promotion of Industry-6420</u></b>						
Chamber of Commerce	\$ 8,550	\$ 8,550	\$ 8,550	\$ 8,550	\$ 8,550	0.00%
BID	52,450	52,450	64,100	64,100	64,100	0.00%
BID Economic Development	13,000	6,500	6,500	-	-	N/A
BID -Special Assessment	-	31,238	32,834	33,491	34,013	1.56%
Economic Development	24,390	39,865	104,000	104,000	104,000	0.00%
Total Operating Expenditures	\$ 98,390	\$ 138,603	\$ 215,984	\$ 210,141	\$ 210,663	0.25%
<b>Total Economic Development</b>	\$ 117,390	\$ 157,603	\$ 234,984	\$ 229,141	\$ 229,663	0.23%

## GENERAL FUND EXPENDITURES BY DEPARTMENT

### Recreation Programs

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Percent Change
<b><u>Kershaw Beach - 7180</u></b>						
Salaries & Wages (.1)	\$ 68,623	\$ 59,305	\$ 66,125	\$ 69,575	\$ 75,580	8.63%
Equipment (.2)	1,793	124	730	4,500	-	N/A
Materials & Supplies (.3)	5,071	49,462	25,695	5,430	5,430	0.00%
Contractual Costs (.4)	5,368	4,679	5,954	4,542	4,542	0.00%
Employee Benefits -FICA (.8)	5,250	4,560	5,059	5,322	5,959	11.97%
Total Operating Expenditures	<u>\$ 86,105</u>	<u>\$ 118,130</u>	<u>\$ 103,563</u>	<u>\$ 89,369</u>	<u>\$ 91,511</u>	<u>2.40%</u>
<b>Personnel</b>						
Seasonal - FTE	3.25	3.25	3.25	3.25	3.25	-
<b><u>Youth Programs - 7310</u></b>						
Salaries & Wages (.1)	\$ 4,932	\$ 6,452	\$ 6,346	\$ 6,358	\$ 6,558	3.15%
Equipment (.2)	-	-	-	-	-	N/A
Materials & Supplies (.3)	-	-	342	350	350	0.00%
Contractual Costs (.4)	18,308	24,126	26,372	25,675	23,695	-7.71%
Employee Benefits -FICA (.8)	373	485	480	486	502	3.29%
Total Operating Expenditures	<u>\$ 23,613</u>	<u>\$ 31,063</u>	<u>\$ 33,540</u>	<u>\$ 32,869</u>	<u>\$ 31,105</u>	<u>-5.37%</u>
<b>Personnel</b>						
Secretary To The Manager	0.10	0.10	0.10	0.10	0.10	-
<b><u>Summer Day Camp - 7320</u></b>						
Salaries & Wages (.1)	\$ 43,237	\$ 46,471	\$ 45,472	\$ 51,101	\$ 54,547	6.74%
Equipment (.2)	-	-	-	-	-	N/A
Materials & Supplies (.3)	3,001	3,853	3,259	4,640	4,640	0.00%
Contractual Costs (.4)	16,192	18,634	23,245	23,450	24,450	4.26%
Employee Benefits -FICA (.8)	3,303	3,550	3,473	3,909	4,074	4.22%
Total Operating Expenditures	<u>\$ 65,733</u>	<u>\$ 72,508</u>	<u>\$ 75,449</u>	<u>\$ 83,100</u>	<u>\$ 87,711</u>	<u>5.55%</u>
<b>Personnel</b>						
Secretary To The Manager	0.10	0.10	0.10	0.10	0.10	
Seasonal - FTE	2.22	2.22	2.22	2.22	2.22	
Total Positions	<u>2.32</u>	<u>2.32</u>	<u>2.32</u>	<u>2.32</u>	<u>2.32</u>	-

## GENERAL FUND EXPENDITURES BY DEPARTMENT

### Recreation Programs

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Percent Change
<b><u>Kiddie Camp - 7321</u></b>						
Salaries & Wages (.1)	\$ 8,143	\$ 3,742	\$ 7,745	\$ 10,491	\$ 10,628	1.31%
Equipment (.2)	-	-	-	-	-	N/A
Materials & Supplies (.3)	513	644	1,132	1,310	1,310	0.00%
Contractual Costs (.4)	778	906	900	1,150	1,450	26.09%
Employee Benefits -FICA (.8)	622	284	590	803	796	-0.87%
<b>Total Operating Expenditures</b>	<b>\$ 10,056</b>	<b>\$ 5,576</b>	<b>\$ 10,367</b>	<b>\$ 13,754</b>	<b>\$ 14,184</b>	<b>3.13%</b>
<b>Personnel</b>						
Secretary To The Manager	0.04	0.04	0.04	0.04	0.04	
Seasonal - FTE	0.38	0.38	0.38	0.38	0.38	
<b>Total Positions</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>	<b>-</b>
<b><u>Adult Recreation - 7620</u></b>						
Salaries & Wages (.1)	\$ 1,138	\$ 1,258	\$ 846	\$ 2,079	\$ 2,143	3.08%
Equipment (.2)	-	-	-	-	-	N/A
Materials & Supplies (.3)	235	130	-	380	380	0.00%
Contractual Costs (.4)	3,581	3,131	3,570	3,090	2,680	-13.27%
Employee Benefits -FICA (.8)	87	94	62	159	164	3.14%
<b>Total Operating Expenditures</b>	<b>\$ 5,041</b>	<b>\$ 4,613</b>	<b>\$ 4,478</b>	<b>\$ 5,708</b>	<b>\$ 5,367</b>	<b>-5.97%</b>
<b>Personnel</b>						
Secretary To The Manager	0.01	0.01	0.01	0.01	0.01	-
<b>Total Recreations Programs</b>	<b>\$ 190,548</b>	<b>\$ 231,890</b>	<b>\$ 227,397</b>	<b>\$ 224,800</b>	<b>\$ 229,878</b>	<b>2.26%</b>
<b>Total Personnel</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>-</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT

### Other Community Programs

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Percent Change
<b><u>Community Events - 7550</u></b>						
Salaries & Wages	\$ 30,733	\$ 26,490	\$ 31,517	\$ 25,450	\$ 28,036	10.16%
Equipment	-	-	-	-	-	N/A
Materials & Supplies	855	573	792	1,300	1,300	0.00%
Outside Agency-MLK	700	700	700	675	675	0.00%
Contractual Costs-4th of July	1,750	1,750	1,765	3,250	7,470	129.85%
Contractual Costs-Fireworks	7,300	7,300	7,300	8,150	7,300	-10.43%
Contractual Costs-Special Events	-	711	1,629	-	-	N/A
Contractual Costs-Centennial	-	6,000	32,730	-	-	N/A
Employee Benefits -FICA	2,344	2,025	2,395	1,947	2,145	10.17%
<b>Total Operating Expenditures</b>	<b>\$ 43,682</b>	<b>\$ 45,549</b>	<b>\$ 78,828</b>	<b>\$ 40,772</b>	<b>\$ 46,926</b>	<b>15.09%</b>

### **Library - 6410**

Outside Agency -Wood Library	\$ 144,470	\$ 148,082	\$ -	\$ -	\$ -	N/A
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### **Museum - 7450**

Outside Agency - Historical Society	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
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### **Other Community Programs -7989**

Outside Agency - Salvation Army	\$ 8,170	\$ 8,170	\$ 8,170	\$ 8,170	\$ 8,170	0.00%
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### **Total Other Community Programs**

	\$ 201,322	\$ 211,801	\$ 96,998	\$ 58,942	\$ 65,096	10.44%
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## OTHER GENERAL FUND EXPENDITURES

### Other General Fund Schedules

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Percent Change
<b><u>Employee Benefits</u></b>						
NYS General Retirement	\$ 311,096	\$ 405,484	\$ 413,307	\$ 426,214	\$ 451,587	5.95%
Police & Fire Retirement	398,275	518,460	637,822	677,706	651,049	-3.93%
Worker's Compensation	221,606	202,137	141,469	140,089	142,662	1.84%
Life Insurance	(19)	-	-	-	-	N/A
Unemployment Insurance	7,281	2,564	16,548	10,000	8,000	-20.00%
Medical & Dental Ins-Active	1,361,263	1,298,303	1,003,646	1,113,403	1,183,170	6.27%
Medical & Dental Ins-Retiree	-	-	304,143	344,813	403,908	17.14%
Benefits Administration	6,835	6,756	7,312	7,400	7,400	0.00%
Other Employee Benefits	12,066	9,880	15,426	16,211	18,222	12.41%
Sick Leave Buyout	41,779	42,796	40,082	41,292	41,292	0.00%
Retirement Payouts	48,624	8,667	73,288	30,000	15,000	-50.00%
<b>Total Employee Benefits</b>	<b>\$ 2,408,806</b>	<b>\$ 2,495,047</b>	<b>\$ 2,653,043</b>	<b>\$ 2,807,128</b>	<b>\$ 2,922,290</b>	<b>4.10%</b>

### **Debt Service (Moved to Debt Service Fund in 2015)**

#### Principal Payments

Serial Bond Payments	\$ 970,080	\$ 991,690	\$ 1,146,995	\$ 1,149,305	\$ -	-100.00%
Ban Payments	-	195,000	-	-	-	N/A
Lease Purchase	89,844	-	-	-	-	N/A
<b>Total Principal Payments</b>	<b>1,059,924</b>	<b>1,186,690</b>	<b>1,146,995</b>	<b>1,149,305</b>	<b>-</b>	<b>-100.00%</b>

#### Interest Expense

Serial Bond Payments	285,282	248,911	236,603	197,392	-	-100.00%
Ban Payments	7,568	11,591	-	-	-	N/A
Lease Purchase	3,525	-	-	-	-	N/A
<b>Total Interest</b>	<b>296,375</b>	<b>260,502</b>	<b>236,603</b>	<b>197,392</b>	<b>-</b>	<b>-100.00%</b>

Administrative Costs	1,153	1,580	1,397	2,000	-	-100.00%
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<b>Total Debt Service</b>	<b>\$ 1,357,452</b>	<b>\$ 1,448,772</b>	<b>\$ 1,384,995</b>	<b>\$ 1,348,697</b>	<b>\$ -</b>	<b>-100.00%</b>
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### **Interfund Transfers**

Debt Service Fund	\$ 162,645	\$ 14,599	\$ 185,000	\$ -	\$ 1,350,000	N/A
Capital Reserve	377,000	979,100	1,405,000	850,000	850,000	0.00%
<b>Total Interfund Transfers</b>	<b>\$ 539,645</b>	<b>\$ 993,699</b>	<b>\$ 1,590,000</b>	<b>\$ 850,000</b>	<b>\$ 2,200,000</b>	<b>158.82%</b>

### **Contingency**

Budget Contingency	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	0.00%
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<b>Total General Fund Expenditures</b>	<b>\$ 11,705,866</b>	<b>\$ 12,622,727</b>	<b>\$ 13,443,475</b>	<b>\$ 13,183,745</b>	<b>\$ 13,410,757</b>	<b>1.72%</b>
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**GENERAL FUND  
RESERVE FUNDS**

## GENERAL FUND SUMMARY

### Summary of General Fund Reserve Funds

	2013 Actuals	2014 Adopted Budget	2014 Projection	2015 Budget
<b><u>Kershaw Park Reserve - 101</u></b>				
Revenues	\$ 2,738	\$ 7,325	\$ 9,242	\$ 9,270
Expenditures	22,790	-	-	-
Excess (deficiency) of revenues over	(20,052)	7,325	9,242	9,270
Beginning Fund Balance	57,600	37,548	37,548	46,790
Ending Fund balance	37,548	44,873	46,790	56,060
<b><u>Insurance Reserve - 102</u></b>				
Revenues	7,565	5,300	10,546	5,200
Expenditures	6,145	5,300	11,000	6,800
Excess (deficiency) of revenues over	1,420	-	(454)	(1,600)
Beginning Fund Balance	186,636	188,056	188,056	187,602
Ending Fund balance	188,056	188,056	187,602	186,002
<b><u>Capital Reserve -103</u></b>				
Revenues	1,434,252	850,000	897,021	875,000
Expenditures	1,914,372	979,200	875,221	1,466,872
Excess (deficiency) of revenues over	(480,120)	(129,200)	21,800	(591,872)
Beginning Fund Balance	1,300,489	820,369	820,369	842,169
Ending Fund balance	\$ 820,369	\$ 691,169	\$ 842,169	\$ 250,297

**GENERAL FUND  
ADDITIONAL INFORMATION AND  
DETAIL**

## GENERAL FUND EXPENDITURES

### Operating Expenditures By NYS Functional Unit

	NYS Functional Unit	2012 Actuals	2013 Actual	Adopted 2014 Budget	2015 Budget	Increase (Decrease)	
						2015 to 2014 Original Budget \$ Variance	% Variance
<b><u>General Government</u></b>							
Legislative	General Administration	\$ 58,957	\$ 62,749	\$ 66,181	\$ 65,666	\$ (515)	-0.78%
Executive	General Administration	250,264	246,296	266,710	250,190	(16,520)	-6.19%
Treasurer	General Administration	198,276	227,813	239,414	203,215	(36,199)	-15.12%
Assessor	General Administration	121,094	123,098	139,653	153,299	13,646	9.77%
City Clerk	General Administration	64,983	56,818	64,375	66,353	1,978	3.07%
Corporation Counsel	General Administration	202,105	285,303	123,924	117,262	(6,662)	-5.38%
Personnel	General Administration	-	-	-	53,471	53,471	New
Public Works Administration	DPW	312,672	278,258	314,566	332,624	18,058	5.74%
Municipal Building	DPW	46,791	47,359	68,757	67,130	(1,627)	-2.37%
Central Garage	DPW	203,536	201,750	214,510	222,578	8,068	3.76%
Undistributed Costs	General Administration	184,803	182,646	207,908	204,321	(3,587)	-1.73%
Total General Government		1,643,481	1,712,090	1,705,998	1,736,109	30,111	1.77%
<b><u>Public Safety</u></b>							
Code Enforcement Total	Code Enf/Planning	121,822	110,674	130,090	137,082	6,992	5.37%
Police Protection	Police	2,088,514	2,178,410	2,281,462	2,319,795	38,333	1.68%
SRO	Police	62,273	30,356	33,720	59,978	26,258	77.87%
Traffic Safety	Police	42,803	29,494	30,354	31,699	1,345	4.43%
Other Public Safety	Police	15,334	15,642	15,834	18,543	2,709	17.11%
Fire Suppression and Rescue	Fire	920,838	968,591	1,022,101	1,061,113	39,012	3.82%
Fire Prevention	Fire	38,227	19,935	53,112	31,516	(21,596)	-40.66%
Total Public Safety		3,289,811	3,353,102	3,566,673	3,659,726	93,053	2.61%
<b><u>Transportation</u></b>							
Street Maintenance	DPW	751,256	724,048	793,956	732,657	(61,299)	-7.72%
Snow and Ice Control	DPW	124,752	129,410	139,467	152,257	12,790	9.17%
Street Lighting	DPW	254,915	244,403	268,550	263,550	(5,000)	-1.86%
Total Transportation		1,130,923	1,097,861	1,201,973	1,148,464	(53,509)	-4.45%
<b><u>Economic Development</u></b>							
CATV-Public Access	Economic Development	19,000	19,000	19,000	19,000	-	0.00%
Promotion of Industry	Economic Development	138,603	215,984	210,141	210,663	522	0.25%
Total Economic Development		157,603	234,984	229,141	229,663	522	0.23%

## GENERAL FUND EXPENDITURES

### Operating Expenditures By NYS Functional Unit

	NYS Functional Unit	2012 Actuals	2013 Actual	Adopted 2014 Budget	2015 Budget	Increase (Decrease)	
						2015 to 2014 \$ Variance	Original Budget % Variance
<b><u>Recreation and Culture</u></b>							
Park Maintenance	Parks	506,811	509,130	566,155	579,688	13,533	2.39%
Kershaw Park Beach	Recreation Programs	118,130	103,563	89,369	91,511	2,142	2.40%
Recreation Programs	Recreation Programs	113,760	123,834	135,431	138,367	2,936	2.17%
Other Community Programs	Other Community	211,801	96,998	58,942	65,096	6,154	10.44%
Total Recreation and Culture		950,502	833,525	849,897	874,662	24,765	2.91%
<b><u>Home and Community</u></b>							
Planning	Code Enf/Planning	96,294	159,748	91,761	94,098	2,337	2.55%
Waste Collection	DPW	247,597	242,678	269,262	280,329	11,067	4.11%
Recycle collection	DPW	131,439	141,334	127,784	129,959	2,175	1.70%
Street Cleaning	DPW	37,559	40,115	35,431	35,457	26	0.07%
Total Home and Community		512,889	583,875	524,238	539,843	15,605	2.98%
<b>Total Operating Expenditures</b>		<b>7,685,209</b>	<b>7,815,437</b>	<b>8,077,920</b>	<b>8,188,467</b>	<b>110,547</b>	<b>1.37%</b>
Employee Benefits	Other Expenditures	2,495,047	2,653,043	2,807,128	2,922,290	115,162	4.10%
Debt Service	Other Expenditures	1,448,772	1,384,995	1,348,697	-	(1,348,697)	-100.00%
Interfund Transfer	Other Expenditures	993,699	1,590,000	850,000	2,200,000	1,350,000	158.82%
Contingency	Other Expenditures	-	-	100,000	100,000	-	0.00%
<b>Total General Fund Expenditures</b>		<b>\$ 12,622,727</b>	<b>\$ 13,443,475</b>	<b>\$ 13,183,745</b>	<b>\$ 13,410,757</b>	<b>\$ 227,012</b>	<b>1.72%</b>

**GENERAL FUND NET COST OF PROGRAMS by NYS Functional Unit**

2015 Budget	Operational Expenditures	Benefits	Total Expenditures	Department Revenue	Net Cost
General Government	\$ 1,736,109	\$ 516,598	\$ 2,252,707	\$ 425,713	\$ 1,826,994
Public Safety-Code Enforcement	137,082	55,345	192,427	95,000	97,427
Public Safety - Police Department	2,430,015	947,799	3,377,814	305,465	3,072,349
Public Safety - Fire Department	1,092,629	396,394	1,489,023	474,095	1,014,928
Transportation	1,148,464	205,776	1,354,240	118,000	1,236,240
Economic Development	229,663	-	229,663	34,013	195,650
Recreation & Culture -Parks	579,688	195,381	775,069	12,000	763,069
Recreation & Culture - Recreation	229,878	7,274	237,152	195,775	41,377
Recreation & Culture -Community	65,096	5,355	70,451	30,000	40,451
Home & Community -Planning	94,098	36,929	131,027	3,500	127,527
Home & Community - Waste Collection, Recycle, Street Cleaning	445,745	128,531	574,276	96,506	477,770
Employee Benefits	2,922,290	(2,922,290)	-	-	-
Interfund Transfers-Debt Service and Capital	2,200,000		2,200,000	-	2,200,000
Contingency	100,000		100,000	-	100,000
Terminations		23,000	23,000		23,000
Retiree Health Insurance		403,908	403,908		403,908
Unallocated Revenue				11,072,919	(11,072,919)
Fund Balance				547,771	(547,771)
	<u>\$ 13,410,757</u>	<u>\$ -</u>	<u>\$ 13,410,757</u>	<u>\$ 13,410,757</u>	<u>\$ -</u>

# CAPITAL FUND

**CAPITAL FUND SUMMARY**

**Summary of Capital Purchases/Projects  
Fund 150**

Program	2015 Budget	Funding			
		General Revenues	Capital Reserve	Grants and Aid	Total Funding
110 General Government - DPW	City Hall- Parking Lot (Carryover)	\$ -	\$ -	\$ -	\$ -
110 General Government - DPW	Hurley Building Improvements-Engineering	100,700	100,700		100,700
330 Public Safety- Police	Replace 2010 Tahoe (CP43)	39,200	39,200		39,200
330 Public Safety- Police	Replace 2011 Crown Vic (CP43)	36,032	36,032		36,032
330 Public Safety- Police	Replace 2005 Chevy (CP46)	23,000	23,000		23,000
330 Public Safety- Police	Architecture Engineering Assessment	20,000	20,000		20,000
330 Public Safety- Police	Message Board/Radar	20,000	20,000		20,000
340 Public Safety- Fire	Refurbish 2006 Ladder Truck (T281)	60,000	60,000		60,000
340 Public Safety- Fire	Radios	17,500	17,500		17,500
340 Public Safety- Fire	Emergency Generator	8,000	8,000		8,000
340 Public Safety- Fire	Station 1 Bay Floor	120,000	120,000		120,000
340 Public Safety- Fire	Architecture Engineering Assessment	10,000	10,000		10,000
340 Public Safety- Fire	Station 1 Parking Lot	28,500	28,500		28,500
550 Transportation	Sandblast/Painter	10,000	10,000		10,000
550 Transportation	Replace 2002 Sterling Dump (T15)	214,300	214,300		214,300
550 Transportation	Replace 2005 Catepillar (B22)	92,240	92,240		92,240
550 Transportation	Mill and Resurface	162,635	-	162,635	162,635
550 Transportation	Sidewalks	50,000	-	50,000	50,000
550 Transportation	Lakeshore Drive Streetlights	30,000	30,000		30,000
550 Transportation	Main Street Streetlights	250,000	250,000		250,000
751 Culture and Recreation - Parks	Replace Gator	11,500	11,500		11,500
751 Culture and Recreation - Parks	Replace 1994 Toro Groundmaster	40,000	40,000		40,000
751 Culture and Recreation - Parks	Annual Bobcat Replacement Program	2,900	2,900		2,900
751 Culture and Recreation - Parks	New-Truck for Mainstreet	22,000	22,000		22,000
751 Culture and Recreation - Parks	Sonnenberg Park- Tennis Courts (Carryover)	30,000	30,000		30,000
751 Culture and Recreation - Parks	Sonnenberg Park -Playground Equip-Small Child	8,000	8,000		8,000
751 Culture and Recreation - Parks	Jefferson Park-Repaint Basketball Court	7,000	7,000		7,000
751 Culture and Recreation - Parks	Baker Park-Repaint Tennis Court	40,000	40,000		40,000
850 Home and Community	New-Electric Smart Car	-	-		-
850 Home and Community	Replace 1999 Internation Leaf Vacuum	-	-		-
850 Home and Community	Recycle Toters (Carryover)	230,000	115,000	115,000	230,000
<b>Total Capital Expenditures</b>		<b>\$ 1,683,507</b>	<b>\$ -</b>	<b>\$ 327,635</b>	<b>\$ 1,683,507</b>
<u>Allocation to Programs:</u>					
110	General Government	\$ 100,700	\$ -	\$ 100,700	\$ -
330	Public Safety - Police	138,232	-	138,232	-
340	Public Safety - Fire	244,000	-	244,000	-
550	Transportation	809,175	-	596,540	212,635
751	Culture and Recreation-Parks	161,400	-	161,400	-
850	Home and Community	230,000	-	115,000	115,000
		<b>\$ 1,683,507</b>	<b>\$ -</b>	<b>\$ 1,355,872</b>	<b>\$ 327,635</b>
					<b>\$ 1,683,507</b>

# WATER FUND

## WATER FUND

### Summary of Water Fund

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2014 Projections	2015 Budget	2015 vs 2014 Budget Change
<b>WATER FUND REVENUES</b>							
Water Charges	\$ 3,045,286	\$ 3,063,543	\$ 2,944,047	\$ 2,937,642	\$ 2,933,532	\$ 3,029,692	3.13%
Charges to Other Governments	2,726	8,012	-	2,500	2,500	2,500	0.00%
Use of Money & Property	12,363	11,267	10,264	11,380	6,200	11,380	0.00%
Other Revenue	11,870	6,904	10,476	9,700	5,132	9,700	0.00%
<b>OPERATING REVENUES</b>	<b>3,072,245</b>	<b>3,089,726</b>	<b>2,964,787</b>	<b>2,961,222</b>	<b>2,947,364</b>	<b>3,053,272</b>	<b>3.11%</b>
Transfers from Reserves	22,871	101,247	106,302	273,000	310,432	209,000	-23.44%
<b>TOTAL REVENUES</b>	<b>3,095,116</b>	<b>3,190,973</b>	<b>3,071,089</b>	<b>3,234,222</b>	<b>3,257,796</b>	<b>3,262,272</b>	<b>0.87%</b>
Appropriated (Surplus) Fund Balance	194,325	(37,579)	27,623	-	(24,860)	25,001	N/A
<b>TOTAL SOURCES OF REVENUE</b>	<b>\$ 3,289,441</b>	<b>\$ 3,153,394</b>	<b>\$ 3,098,712</b>	<b>\$ 3,234,222</b>	<b>\$ 3,232,936</b>	<b>\$ 3,287,273</b>	<b>1.64%</b>
<b>WATER FUND EXPENDITURES</b>							
Water Treatment	\$ 774,229	\$ 783,375	\$ 755,298	\$ 832,478	\$ 798,352	\$ 828,066	-0.53%
Water Distribution	479,119	485,791	509,637	494,683	507,229	499,900	1.05%
Other Expenditures	377,591	391,654	398,814	413,415	416,018	430,064	4.03%
Interfund Transfers	790,000	490,000	440,000	365,000	365,000	440,000	20.55%
Employee Benefits	323,385	349,904	353,027	337,217	318,660	369,962	9.71%
Debt Service	502,741	527,370	515,564	501,429	501,429	493,281	-1.62%
Capital Budget	42,376	125,300	126,372	290,000	326,248	226,000	-22.07%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,289,441</b>	<b>\$ 3,153,394</b>	<b>\$ 3,098,712</b>	<b>\$ 3,234,222</b>	<b>\$ 3,232,936</b>	<b>\$ 3,287,273</b>	<b>1.64%</b>
<b>FUND BALANCE</b>							
Beginning Fund Balance	\$ 1,233,634	\$ 1,039,309	\$ 1,076,888	\$ 1,049,265	\$ 1,049,265	\$ 1,074,125	
(Appropriated) / Surplus Fund Balance	(194,325)	37,579	(27,623)	-	24,860	(25,001)	
Ending Fund balance	<b>\$ 1,039,309</b>	<b>\$ 1,076,888</b>	<b>\$ 1,049,265</b>	<b>\$ 1,049,265</b>	<b>\$ 1,074,125</b>	<b>\$ 1,049,124</b>	

## WATER FUND

### Summary of Water Fund Revenues

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Increase (Decrease)	
						2015 to 2014 \$ Variance	Original Budget % Variance
<b>WATER CHARGES</b>							
Metered Sales	\$ 3,003,476	\$ 3,026,205	\$ 2,908,863	\$ 2,901,242	\$ 2,993,292	92,050	3.17%
Water Service Charges	8,789	6,118	7,429	6,000	6,000	-	0.00%
Late Payment Penalties	33,021	31,220	27,755	30,400	30,400	-	0.00%
<b>Total Water Charges</b>	<b>3,045,286</b>	<b>3,063,543</b>	<b>2,944,047</b>	<b>2,937,642</b>	<b>3,029,692</b>	<b>92,050</b>	<b>3.13%</b>
<b>CHARGES TO OTHER GOVERNMENTS</b>							
Water Monitoring Plan	2,726	8,012	-	2,500	2,500	-	0.00%
<b>Total Charges to Other Governments</b>	<b>2,726</b>	<b>8,012</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>0.00%</b>
<b>USE OF MONEY AND PROPERTY</b>							
Interest Earnings	3,483	2,387	1,384	2,500	2,500	-	0.00%
Rental of City Property	8,880	8,880	8,880	8,880	8,880	-	0.00%
<b>Total Use of Money and Property</b>	<b>12,363</b>	<b>11,267</b>	<b>10,264</b>	<b>11,380</b>	<b>11,380</b>	<b>-</b>	<b>0.00%</b>
<b>OTHER REVENUES</b>							
Sales of Equipment & Property	-	-	-	-	-	-	-
Sale of Recycling Material	9,718	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-
Workers Comp Reimbursement	-	-	-	-	-	-	-
Refunds of Prior Year Expend.	-	1,878	-	-	-	-	-
Unclassified Revenues	2,152	2,426	10,476	2,200	2,200	-	0.00%
Interfund Revenue-Street Lighting	-	2,600	-	7,500	7,500	-	NA
<b>Total Other Revenues</b>	<b>11,870</b>	<b>6,904</b>	<b>10,476</b>	<b>9,700</b>	<b>9,700</b>	<b>-</b>	<b>0.00%</b>
<b>TRANSFERS FROM RESERVES</b>							
Transfer from Reserves	22,871	101,247	106,302	273,000	209,000	(64,000)	NA
<b>Total Transfers from Reserves</b>	<b>22,871</b>	<b>101,247</b>	<b>106,302</b>	<b>273,000</b>	<b>209,000</b>	<b>(64,000)</b>	<b>-23.44%</b>
<b>APPROPRIATED (SURPLUS) FUND BALANCE</b>							
	194,325	(37,579)	27,623	-	25,001	25,001	
<b>TOTAL REVENUES</b>	<b>\$ 3,289,441</b>	<b>\$ 3,153,394</b>	<b>\$ 3,098,712</b>	<b>\$ 3,234,222</b>	<b>\$ 3,287,273</b>	<b>\$ 53,051</b>	<b>1.64%</b>

## WATER FUND EXPENDITURES

### Water Fund Expenditures

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel / Percent Change
<b><u>Water Treatment Plant - 8320</u></b>						
Salaries & Wages (.1)	\$ 329,813	\$ 334,558	\$ 341,458	\$ 354,919	\$ 357,823	0.82%
Equipment (.2)	4,241	3,038	10,361	7,150	-	-100.00%
Materials & Supplies (.3)	114,803	120,846	111,758	121,360	131,092	8.02%
Contractual Costs (.4)	300,546	299,835	266,162	321,844	311,778	-3.13%
Employee Benefits -FICA (.8)	24,826	25,098	25,559	27,205	27,373	0.62%
Total Operating Expenditures	<u>\$ 774,229</u>	<u>\$ 783,375</u>	<u>\$ 755,298</u>	<u>\$ 832,478</u>	<u>\$ 828,066</u>	<u>-0.53%</u>

#### **Personnel**

Chief WTP Operator	1.00	1.00	1.00	1.00	1.00	
WTP Operator	6.00	5.00	5.00	5.00	5.00	
Seasonal-FTE	0.23	0.23	0.10	0.10	0.10	
Total Positions and Sesonal FTE	<u>7.23</u>	<u>6.23</u>	<u>6.10</u>	<u>6.10</u>	<u>6.10</u>	<u>-</u>

### **Water Distribution - 8340**

Salaries & Wages (.1)	\$ 333,417	\$ 350,581	\$ 359,178	\$ 330,571	\$ 337,584	2.12%
Equipment (.2)	3,710	820	6,115	6,500	6,500	0.00%
Materials & Supplies (.3)	94,355	82,970	85,562	93,981	93,981	0.00%
Contractual Costs (.4)	22,144	24,720	31,652	35,740	36,010	0.76%
Employee Benefits -FICA (.8)	25,493	26,700	27,130	27,891	25,825	-7.41%
Total Operating Expenditures	<u>\$ 479,119</u>	<u>\$ 485,791</u>	<u>\$ 509,637</u>	<u>\$ 494,683</u>	<u>\$ 499,900</u>	<u>1.05%</u>

#### **Personnel**

Public Works Coordinator/Supervisor	0.35	0.35	0.35	0.35	0.35	
PUMA/MEO	6.00	6.00	6.00	5.20	5.20	
Seasonal-FTE	-	-	0.15	0.15	0.15	
Total Positions and Sesonal FTE	<u>6.35</u>	<u>6.35</u>	<u>6.50</u>	<u>5.70</u>	<u>5.70</u>	<u>-</u>

### **Other Expenditures (.4)**

Audit	\$ 1,690	\$ 1,830	\$ 2,570	\$ 2,430	\$ 2,590	6.58%
Insurance	21,050	25,183	28,594	32,285	30,538	-5.41%
Taxes On City Property	175,369	181,762	185,793	191,560	205,994	7.53%
Miscellaneous Expenses	1,137	1,205	506	1,900	1,900	0.00%
General Fund Overhead Payment	178,345	181,674	181,351	185,240	189,042	2.05%
Total Other Expenses	<u>\$ 377,591</u>	<u>\$ 391,654</u>	<u>\$ 398,814</u>	<u>\$ 413,415</u>	<u>\$ 430,064</u>	<u>4.03%</u>

### **Interfund Transfer**

Return on Investment	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	0.00%
Water Distribution Reserve (201)	400,000	100,000	50,000	50,000	-	-100.00%
Water Treatment Plant Reserve (203)	100,000	100,000	100,000	25,000	150,000	500.00%
Total Interfund Transfers	<u>\$ 790,000</u>	<u>\$ 490,000</u>	<u>\$ 440,000</u>	<u>\$ 365,000</u>	<u>\$ 440,000</u>	<u>20.55%</u>

## WATER FUND EXPENDITURES

### Water Fund Expenditures

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Percent Change
<b><u>Employee Benefits (.8)</u></b>						
NYS General Retirement	\$ 93,962	\$ 119,316	\$ 129,577	\$ 124,124	\$ 135,635	9.27%
Worker's Compensation	31,433	28,286	19,461	18,994	17,656	-7.04%
Unemployment Insurance	-	-	-	-	-	
Medical & Dental Ins - Active	183,039	190,182	171,241	170,200	196,360	15.37%
Medical & Dental Ins - Retiree	-	-	26,470	20,130	16,542	-17.82%
Compensated Absence Adjustmen	(7,148)	6,110	2,831	-	-	
Benefits Administration	430	405	452	438	438	0.00%
Other Employee Benefits	5,301	4,046	4,232	3,331	3,331	0.00%
Retirement Payouts	10,580	-	-	-	-	
Other Post Retirement Benefits	5,788	1,559	(1,237)	-	-	
<b>Total Expenditures</b>	<b>\$ 323,385</b>	<b>\$ 349,904</b>	<b>\$ 353,027</b>	<b>\$ 337,217</b>	<b>\$ 369,962</b>	<b>9.71%</b>

### **Debt Service**

#### Principal Payments (.6)

Serial Bond Payments	\$ 265,900	\$ 272,900	\$ 291,900	\$ 287,000	\$ 289,000	0.70%
Ban Payments	-	25,000	-	-	-	
Lease Purchase	-	-	-	-	-	
<b>Total Principal Payments</b>	<b>265,900</b>	<b>297,900</b>	<b>291,900</b>	<b>287,000</b>	<b>289,000</b>	<b>0.70%</b>

#### Interest Expense (.7)

Serial Bond Payments	235,467	226,470	222,893	213,429	203,281	-4.75%
Ban Payments	1,259	2,057	-	-	-	
Lease Purchase	-	-	-	-	-	
<b>Total Interest</b>	<b>236,726</b>	<b>228,527</b>	<b>222,893</b>	<b>213,429</b>	<b>203,281</b>	<b>-4.75%</b>

#### Administrative Costs (.4)

Administrative Costs (.4)	115	943	771	1,000	1,000	0.00%
<b>Total Debt Service</b>	<b>\$ 502,741</b>	<b>\$ 527,370</b>	<b>\$ 515,564</b>	<b>\$ 501,429</b>	<b>\$ 493,281</b>	<b>-1.62%</b>

# WATER FUND

## Summary of Capital Purchases

	<u>2015 Budget</u>	<u>Funding</u>			<u>Total Funding</u>
		<u>Water Revenues</u>	<u>Water Distribution Reserve (201)</u>	<u>Water Treatment Plant Reserve (203)</u>	
<b><u>Water Treatment Plant</u></b>					
Architecture and Design Engineering	20,000			20,000	20,000
Update Breaker Boxes	12,000			12,000	12,000
Seal Fluoride Secondary Containment:	11,000			11,000	11,000
Rebuild Pumps	81,000			81,000	81,000
<b><u>Water Distribution</u></b>					
Hydrants	17,000	17,000			17,000
Water Main Replacements	50,000		50,000		50,000
Replace 2007 Chevy Truck (W4)	35,000		35,000		35,000
 Total Appropriation	 <u>\$ 226,000</u>	 <u>\$ 17,000</u>	 <u>\$ 85,000</u>	 <u>\$ 124,000</u>	 <u>\$ 226,000</u>

## WATER FUND

### Summary of Water Fund Balance and Reserve Funds

	2013 Actuals	2014 Adopted Budget	2014 Projection	2015 Budget
<b><u>Water Distribution Reserve - 201</u></b>				
Revenues	\$ 50,976	\$ 50,500	\$ 51,920	\$ 2,000
Expenditures	75,514	25,000	44,454	85,000
Excess (deficiency) of revenues over expenditures	(24,538)	25,500	7,466	(83,000)
Beginning Fund Balance	532,368	507,830	507,830	515,296
Ending Fund balance	507,830	533,330	515,296	432,296
<b><u>Water Treatment Plant Reserve - 203</u></b>				
Revenues	101,082	25,500	25,600	150,500
Expenditures	30,787	248,000	265,978	124,000
Excess (deficiency) of revenues over expenditures	70,295	(222,500)	(240,378)	26,500
Beginning Fund Balance	550,115	620,410	620,410	380,032
Ending Fund balance	620,410	397,910	380,032	406,532
<b><u>Debt Service - 230</u></b>				
Revenues	132	100	100	100
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	132	100	100	100
Beginning Fund Balance	72,379	72,511	72,511	72,611
Ending Fund balance	\$ 72,511	\$ 72,611	\$ 72,611	\$ 72,711

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# SEWER FUND

## SEWER FUND

### Summary of Sewer Fund

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2014 Projection	2015 Budget	2015 vs 2014 Budget Change
<b>SEWER FUND REVENUES</b>							
Sewer Charges	\$ 1,298,883	\$ 1,313,310	\$ 1,277,525	\$ 1,424,554	\$ 1,424,554	\$ 1,550,348	8.83%
Charges to Other Governments	723,524	685,161	702,368	730,578	657,441	639,653	-12.45%
Use of Money & Property	2,841	2,888	2,316	2,500	1,000	2,500	0.00%
Other Revenue	1,394	1,078	6,840	1,250	3,184	1,250	0.00%
<b>OPERATING REVENUES</b>	<b>2,026,642</b>	<b>2,002,437</b>	<b>1,989,049</b>	<b>2,158,882</b>	<b>2,086,179</b>	<b>2,193,751</b>	<b>1.62%</b>
Transfers from Reserves	881,426	629,772	1,639,946	1,155,112	1,293,827	795,654	-31.12%
<b>TOTAL REVENUES</b>	<b>2,908,068</b>	<b>2,632,209</b>	<b>3,628,995</b>	<b>3,313,994</b>	<b>3,380,006</b>	<b>2,989,405</b>	<b>-9.79%</b>
Appropriated (Surplus) Fund Balance	(302,784)	(119,373)	137,515	243,272	153,179	134,663	-44.65%
<b>TOTAL SOURCES OF REVENUE</b>	<b>\$ 2,605,284</b>	<b>\$ 2,512,836</b>	<b>\$ 3,766,510</b>	<b>\$ 3,557,266</b>	<b>\$ 3,533,185</b>	<b>\$ 3,124,068</b>	<b>-12.18%</b>

### SEWER FUND EXPENDITURES

Sewer Collection	\$ 166,631	\$ 174,461	\$ 190,484	\$ 237,984	\$ 204,449	\$ 244,273	2.64%
Sewer Treatment Plant	898,313	823,784	882,670	994,148	913,525	980,975	-1.33%
Other Expenditures	171,384	177,678	185,075	197,640	193,492	208,535	5.51%
Interfund Transfers	323,842	324,500	489,563	548,563	548,563	485,475	-11.50%
Employee Benefits	233,821	227,389	236,443	280,541	235,861	297,632	6.09%
Debt Service	249,794	442,320	649,111	651,390	651,580	614,178	-5.71%
Capital Budget	561,499	342,704	1,133,164	647,000	785,715	293,000	-54.71%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,605,284</b>	<b>\$ 2,512,836</b>	<b>\$ 3,766,510</b>	<b>\$ 3,557,266</b>	<b>\$ 3,533,185</b>	<b>\$ 3,124,068</b>	<b>-12.18%</b>

### EXPENDITURE ALLOCATION:

Total Expenditures	2,605,284	2,512,836	3,766,510	3,557,266	3,533,185	3,124,068	-12.18%
Expenditures Funded from Reserves	881,426	629,772	1,639,946	1,155,112	1,293,827	795,654	-31.12%
Net Expenditures	1,723,858	1,883,064	2,126,564	2,402,154	2,239,358	2,328,414	-3.07%
Operating Revenues	2,026,642	2,002,437	1,989,049	2,158,882	2,086,179	2,193,751	1.62%
Appropriated (Surplus) from Fund Balance	(302,784)	(119,373)	137,515	243,272	153,179	134,663	-44.65%

### FUND BALANCE

Beginning Fund Balance	\$ 1,052,322	\$ 1,355,106	\$ 1,480,930	\$ 1,332,338	\$ 1,332,338	\$ 1,179,159
Capital Fund Adjustments	-	6,451	(11,077)			
(Appropriated) / Surplus Fund Balance	302,784	119,373	(137,515)	(243,272)	(153,179)	(134,663)
Ending Fund Balance	<b>\$ 1,355,106</b>	<b>\$ 1,480,930</b>	<b>\$ 1,332,338</b>	<b>\$ 1,089,066</b>	<b>\$ 1,179,159</b>	<b>\$ 1,044,496</b>

## SEWER FUND

### Summary of Sewer Fund Revenues

	2011 Actual	2012 Actual	2013 Actual	Adopted		Increase (Decrease) 2015 to 2014 Original Budget	
				2014 Budget	2015 Budget	\$ Variance	% Variance
<b>SEWER CHARGES</b>							
Metered Sales	\$ 1,261,046	\$ 1,281,802	\$ 1,248,728	\$ 1,396,554	\$ 1,522,348	\$ 125,794	9.01%
Late Payment Penalties	37,837	31,508	28,797	28,000	28,000	-	0.00%
Total Water Charges	1,298,883	1,313,310	1,277,525	1,424,554	1,550,348	125,794	8.83%
<b>CHARGES TO OTHER GOVERNMENTS</b>							
Ontario County /O/M Share	449,523	407,429	416,157	436,727	341,730	(94,997)	-21.75%
WWTP Lab Fees	11,345	8,510	10,259	11,000	8,000	-	-
Liquid Waste Agreements	262,656	269,222	275,952	282,851	289,923	-	-
Total Charges to Other Governments	723,524	685,161	702,368	730,578	639,653	(90,925)	-12.45%
<b>USE OF MONEY AND PROPERTY</b>							
Interest Earnings	2,841	2,888	2,316	2,500	2,500	-	0.00%
Total Use of Money and Property	2,841	2,888	2,316	2,500	2,500	-	0.00%
<b>OTHER REVENUES</b>							
Sewer Permits	750	280	490	750	750	-	-
Workers Comp Reimbursement	-	221	-	-	-	-	-
Refunds of Prior Year Expend.	-	-	-	-	-	-	-
Unclassified Revenues	644	577	6,350	500	500	-	0.00%
Total Other Revenues	1,394	1,078	6,840	1,250	1,250	-	0.00%
<b>TRANSFERS FROM RESERVES</b>							
Transfer from Reserves	881,426	629,772	1,639,946	1,155,112	795,654	(359,458)	NA
Total Transfers from Reserves	881,426	629,772	1,639,946	1,155,112	795,654	(359,458)	-31.12%
<b>APPROPRIATED (SURPLUS) FUND BALANCE</b>							
	(302,784)	(119,373)	137,515	243,272	134,663	(108,609)	
<b>TOTAL REVENUES</b>	<b>\$ 2,605,284</b>	<b>\$ 2,512,836</b>	<b>\$ 3,766,510</b>	<b>\$ 3,557,266</b>	<b>\$ 3,124,068</b>	<b>\$ (433,198)</b>	<b>-12.18%</b>

## SEWER FUND

### Summary of Sewer Fund Expenditures

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Percent / Personnel Change
<b><u>Sewer Collection - 8120</u></b>						
Salaries & Wages (.1)	\$ 96,212	\$ 102,352	\$ 105,295	\$ 147,958	\$ 152,963	3.38%
Equipment (.2)	-	-	3,057	1,500	12,400	726.67%
Materials & Supplies (.3)	22,648	46,964	24,439	23,978	13,978	-41.70%
Contractual Costs (.4)	40,466	17,381	49,695	53,230	53,230	0.00%
Employee Benefits -FICA (.8)	7,305	7,764	7,998	11,318	11,702	3.39%
Total Operating Expenditures	<u>\$ 166,631</u>	<u>\$ 174,461</u>	<u>\$ 190,484</u>	<u>\$ 237,984</u>	<u>\$ 244,273</u>	<u>2.64%</u>
<b><u>Personnel</u></b>						
Public Works Coordinator/Supervisor	0.10	0.10	0.10	0.10	0.10	
Senior Engineering Aide	0.70	0.70	0.70	0.70	0.70	
PUMA	1.00	1.00	1.00	1.00	1.00	
MEO				0.80	0.80	
Total Positions and Seasonal FTE	<u>1.80</u>	<u>1.80</u>	<u>1.80</u>	<u>2.60</u>	<u>2.60</u>	<u>-</u>
<b><u>Sewer Treatment Plant - 8130</u></b>						
Salaries & Wages (.1)	\$ 334,778	\$ 336,687	\$ 348,072	\$ 354,642	\$ 368,090	3.79%
Equipment (.2)	9,103	3,672	9,074	11,000	13,500	22.73%
Materials & Supplies (.3)	102,334	89,792	115,517	120,453	117,578	-2.39%
Contractual Costs (.4)	426,469	367,896	383,527	480,923	453,648	-5.67%
Employee Benefits -FICA (.8)	25,629	25,737	26,480	27,130	28,159	3.79%
Total Operating Expenditures	<u>\$ 898,313</u>	<u>\$ 823,784</u>	<u>\$ 882,670</u>	<u>\$ 994,148</u>	<u>\$ 980,975</u>	<u>-1.33%</u>
<b><u>Personnel</u></b>						
Chief Operator	1.00	1.00	1.00	1.00	1.00	
Lab Technical	1.00	1.00	1.00	1.00	1.00	
Operator	2.00	2.00	2.00	2.00	2.00	
Maintenance Mechanic	1.00	1.00	1.00	1.00	1.00	
Laborer	1.00	1.00	1.00	1.00	1.00	
Seasonal FTE	0.28	0.28	0.28	0.28	0.28	
Total Positions and Seasonal FTE	<u>6.28</u>	<u>6.28</u>	<u>6.28</u>	<u>6.28</u>	<u>6.28</u>	<u>-</u>
<b><u>Other Expenditures (.4)</u></b>						
Audit	\$ 2,700	\$ 2,840	\$ 3,210	\$ 3,620	\$ 4,130	14.09%
Insurance	22,144	25,553	33,487	41,460	48,734	17.54%
Miscellaneous Expenses	621	642	-	1,000	1,000	0.00%
General Fund Overhead Payment	145,919	148,643	148,378	151,560	154,671	2.05%
Total Other Expenses	<u>\$ 171,384</u>	<u>\$ 177,678</u>	<u>\$ 185,075</u>	<u>\$ 197,640</u>	<u>\$ 208,535</u>	<u>5.51%</u>
<b><u>Interfund Transfer (.9)</u></b>						
Sewer Treatment Plant Reserve (301)	\$ -	\$ -	\$ -	\$ -	\$ -	
Sewer Collection Reserve (302)	25,000	-	50,000	50,000	-	-100.00%
Joint County/City Reserve (303)	298,842	324,500	439,563	498,563	485,475	-2.63%
Total Other Expenses	<u>\$ 323,842</u>	<u>\$ 324,500</u>	<u>\$ 489,563</u>	<u>\$ 548,563</u>	<u>\$ 485,475</u>	<u>-11.50%</u>

## SEWER FUND

### Summary of Sewer Fund Expenditures

	2011	2012	2013	Adopted 2014	2015	Percent Change
	Actual	Actual	Actual	Budget	Budget	
<b><u>Employee Benefits (.8)</u></b>						
NYS General Retirement	\$ 60,307	\$ 74,856	\$ 79,927	\$ 88,223	\$ 99,482	12.76%
Worker's Compensation	20,385	17,929	12,492	12,028	13,228	9.98%
Medical & Dental Ins - Active	141,208	126,218	88,614	123,621	131,720	6.55%
Medical & Dental Ins - Retiree	-	-	46,128	49,506	45,897	-7.29%
Compensated Absence Adjustment	6,544	3,640	4,733	1,823	1,965	7.79%
Benefits Administration	360	360	305	496	496	0.00%
Other Employee Benefits	5,017	4,386	4,244	4,844	4,844	0.00%
<b>Total Expenditures</b>	<b>\$ 233,821</b>	<b>\$ 227,389</b>	<b>\$ 236,443</b>	<b>\$ 280,541</b>	<b>\$ 297,632</b>	<b>6.09%</b>

### **Debt Service**

#### **Principal Payments (.6)**

Serial Bond Payments	\$ 179,020	\$ 185,410	\$ 471,605	\$ 478,695	\$ 450,200	-5.95%
Ban Payments	-	170,000	-	-	-	
<b>Total Principal Payments</b>	<b>179,020</b>	<b>355,410</b>	<b>471,605</b>	<b>478,695</b>	<b>450,200</b>	<b>-5.95%</b>

#### **Interest Expense (.7)**

Serial Bond Payments	53,671	67,533	173,640	167,385	159,028	-4.99%
Ban Payments	11,441	14,845	-	-	-	
<b>Total Interest</b>	<b>65,112</b>	<b>82,378</b>	<b>173,640</b>	<b>167,385</b>	<b>159,028</b>	<b>-4.99%</b>

#### **Administrative Costs (.4)**

<b>Total Debt Service</b>	<b>\$ 249,794</b>	<b>\$ 442,320</b>	<b>\$ 649,111</b>	<b>\$ 651,390</b>	<b>\$ 614,178</b>	<b>-5.71%</b>
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# SEWER FUND

## Summary of Capital Purchases

	2015 Budget	Funding			Total Funding
		Sewer Revenues	Sewer Collection Reserve (302)	City / County Reserve (303)	
Sewer Work	\$ 175,000	\$ -		\$ 175,000	\$ 175,000
2nd Clarifier Controls	15,000			15,000	15,000
Grit Classifier	35,000			35,000	35,000
Digester Repairs	10,000		-	10,000	10,000
Architectural/ Engineering	20,000			20,000	20,000
Replace 2007 ford F-350 (T32)	38,000			38,000	38,000
<b>Total Appropriation</b>	<b>\$ 293,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 293,000</b>	<b>\$ 293,000</b>

## SEWER FUND

### Summary of Sewer Fund Balance and Reserve Funds

	2013 Actuals	2014 Adopted Budget	2014 Projection	2015 Budget
<b><u>Sewer Collection Reserve - 302</u></b>				
Revenues	\$ 63,144	\$ 50,400	\$ 50,400	\$ 400
Expenditures	8,712	-	-	-
Excess (deficiency) of revenues over expenditures	(54,432)	(50,400)	(50,400)	(400)
Beginning Fund Balance	320,325	374,757	374,757	425,157
Ending Fund balance	374,757	425,157	425,157	425,557
<b><u>Joint City/County Reserve - 303</u></b>				
Revenues	1,047,439	1,039,001	1,040,120	1,033,500
Expenditures	1,631,235	1,155,112	1,243,827	795,654
Excess (deficiency) of revenues over expenditures	583,796	116,111	203,707	(237,846)
Beginning Fund Balance	1,941,426	1,357,630	1,357,630	1,153,923
Ending Fund balance	1,357,630	1,241,519	1,153,923	1,391,769
<b><u>Debt Service - 330</u></b>				
Revenues	65,753	45	45	45
Expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	(65,753)	(45)	(45)	(45)
Beginning Fund Balance	9,451	75,204	75,204	75,249
Ending Fund balance	\$ 75,204	\$ 75,249	\$ 75,249	\$ 75,294

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# NON MAJOR GOVERNMENTAL FUNDS

## SPECIAL REVENUE FUNDS

	2013 Actual	Adopted 2014 Budget	2014 Projected	2015 Budget	Percent Change
<b><u>Technology Fund - 1680</u></b>					
<u>Revenues:</u>					
Rent	\$ 178,560	\$ 177,396	\$ 177,396	\$ 196,433	
Interest	692	500	500	500	
Other	-	-	900	-	
Total Revenues	<u>179,252</u>	<u>177,896</u>	<u>178,796</u>	<u>196,933</u>	<u>10.70%</u>
<u>Expenditures:</u>					
Salaries & Wages (Stipend)	3,500	3,500	3,500	3,500	
Equipment/Software	159,072	51,340	55,203	33,340	
New: Code Enforcement Software				47,000	
Materials & Supplies	291	500	500	500	
Contractual Costs	112,777	77,530	106,704	77,530	
New: Code Enforcement Scanning				40,000	
New: Additional IT Support				66,902	
Employee Benefits -FICA	-	268	268	268	
Sub-Total	<u>275,640</u>	<u>133,138</u>	<u>166,175</u>	<u>269,040</u>	
Employee Benefits	532	652	652	635	
Total Expenditures	<u>276,172</u>	<u>133,790</u>	<u>166,827</u>	<u>269,675</u>	<u>101.57%</u>
Excess (deficiency) of revenues over expenditures	(96,920)	44,106	11,969	(72,742)	
Fund balances beginning of year	<u>426,360</u>	<u>329,440</u>	<u>329,440</u>	<u>341,409</u>	
Fund balances at end of year	<u>329,440</u>	<u>373,546</u>	<u>341,409</u>	<u>268,667</u>	
<b><u>Park and Open Spaces - 121</u></b>					
Revenues	4,044	4,030	8,019	4,030	
Expenditures	-	-	-	-	
Excess (deficiency) of revenues over expenditures	4,044	4,030	8,019	4,030	
Fund balances beginning of year	<u>20,532</u>	<u>24,576</u>	<u>24,576</u>	<u>32,595</u>	
Fund balances at end of year	<u>24,576</u>	<u>28,606</u>	<u>32,595</u>	<u>36,625</u>	
<b><u>Cemetery Fund - 401</u></b>					
Revenues	31	100	100	100	
Expenditures	-	10,000	10,000	-	
Excess (deficiency) of revenues over expenditures	31	(9,900)	(9,900)	100	
Fund balances beginning of year	<u>36,986</u>	<u>37,017</u>	<u>37,017</u>	<u>27,117</u>	
Fund balances at end of year	<u>\$ 37,017</u>	<u>\$ 27,117</u>	<u>\$ 27,117</u>	<u>\$ 27,217</u>	

**DEBT SERVICE FUND**

	2013 Actual	Adopted 2014 Budget	2014 Projected	2015 Budget
<b><u>Debt Service Fund - 130</u></b>				
<u>Revenues:</u>				
Interest Income	\$ -	\$ 100	\$ 100	\$ 200
Transfer from General Fund	-	-	-	1,350,000
<b>Total Revenues</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>1,350,200</b>
<u>Expenditures:</u>				
Principal Payments	-	-	-	975,800
Interest Payments	-	-	-	160,494
Bond Administration	-	-	-	2,000
Transfer to General Fund	185,000	-	-	-
<b>Total Expenditures:</b>	<b>185,000</b>	<b>-</b>	<b>-</b>	<b>1,138,294</b>
Excess (deficiency) of revenues over expenditures	(185,000)	100	100	211,906
Fund balances beginning of year	362,952	177,952	177,952	178,052
<b>Fund balances at end of year</b>	<b>\$ 177,952</b>	<b>\$ 178,052</b>	<b>\$ 178,052</b>	<b>\$ 389,958</b>

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# DEBT INFORMATION

**DEBT INFORMATION**

**Summary of Authorized Debt Outstanding  
For Fiscal Year Ending December 31, 2015**

	Interest Rate	Total Issued	General	Water	Sewer	HUD	Total
2001	5.718% Blended	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 775,000	\$ 775,000
2003	2.50%-4.00%	2,570,000	161,000	54,000	-	-	215,000
2003	2.00%-4.125%	3,945,000	365,000	-	-	-	365,000
2003	.721%-4.50%	2,000,000	-	-	795,000	-	795,000
2006	4.00%-1.10%	1,999,000	665,000	-	300,000	-	965,000
2007	4.00%-4.625%	6,477,504	1,450,600	2,399,400	300,000	-	4,150,000
2008	3.50%-4.30%	288,660	97,900	-	2,100	-	100,000
2009	3.50%-4.50%	2,800,000	-	1,930,000	-	-	1,930,000
2010	2.00%-3.40%	725,000	130,000	150,000	-	-	280,000
2012	1.250%-2.50%	7,220,000	1,060,000	290,000	5,415,000	-	6,765,000
Total Debt Per 2014 Budget		<u>\$ 20,805,164</u>	<u>\$ 3,929,500</u>	<u>\$ 4,823,400</u>	<u>\$ 6,812,100</u>	<u>\$ 775,000</u>	<u>\$ 16,340,000</u>

**Future Debt Service Payments (All funds)**

Fiscal Year Ending December 31	Principal	Interest	Total
2016	1,915,000	482,688	2,397,688
2017	1,405,000	433,663	1,838,663
2018	1,435,000	396,673	1,831,673
2019	1,465,000	355,883	1,820,883
2020	1,180,000	315,048	1,495,048
2021	1,195,000	280,539	1,575,357
2022	885,000	241,449	1,575,357
2023-2046	<u>6,860,000</u>	<u>1,627,688</u>	<u>8,487,688</u>
Total Debt Per 2015 Budget	<u>\$ 16,340,000</u>	<u>\$ 4,133,630</u>	<u>\$ 21,022,356</u>

**Capital Project - Debt Authorized but not yet Issued:**

	Date Authorized	Total Authorized	General	Water	Sewer
Multiple Street Project	2014	2,500,000	1,500,000	500,000	500,000

## DEBT INFORMATION

### SCHEDULE OF DEBT PAYMENTS Serial Bonds

Issued For:	Term	Principal Balance 1/1/2015	Principal	Interest	Principal Balance 12/31/2015
General Fund					
2003 Multiple Street Construction	2003-2016	300,000	150,000	9,938	150,000
2003 North Street Lakefront Redevelopment -Kershaw	2003-2016	22,000	11,000	730	11,000
2003 Park (Refunded, 2003) Lakefront Redevelopment -	2003-2016	355,000	172,500	10,978	182,500
2003 Lakeshore Drive (Refunded, 2003)	2003-2016	355,000	172,500	10,978	182,500
2006 City Pier	2006-2026	205,000	15,000	8,405	190,000
2006 Northeast Park	2006-2016	20,000	10,000	820	10,000
2006 Fire Truck	2006-2026	500,000	35,000	20,500	465,000
2007 Mill Street	2007-2021	126,000	20,000	5,040	106,000
2007 Baker Park Tennis Courts	2007-2021	6,100	800	244	5,300
2007 Railroad Crossings	2007-2027	373,000	25,000	14,999	348,000
2007 City Hall Roof	2007-2021	75,150	8,350	3,006	66,800
2007 Police Station Roof	2007-2021	14,850	1,650	594	13,200
2007 Beeman-Saltonstall Alley	2007-2021	116,000	15,000	4,640	101,000
2007 West Avenue	2007-2021	618,100	78,200	24,724	539,900
2007 Prospect Street	2007-2021	316,900	46,500	12,676	270,400
2008 Baker Park Tennis Courts	2008-2018	63,600	15,500	2,672	48,100
2008 Railroad Crossings	2008-2018	2,800	700	118	2,100
2008 West Avenue	2008-2018	21,000	4,600	885	16,400
2008 Prospect Street	2008-2018	8,800	2,000	370	6,800
2008 Mill Street	2008-2018	31,000	6,500	1,307	24,500
2010 Central Garage	2010-2019	29,009	5,439	882	23,570
2010 Fire Department Roof	2010-2019	102,494	19,218	3,117	83,276
2010 Police Improvements	2010-2019	28,497	5,343	866	23,154
2012 Multiple Street Construction	2013-2021	955,000	130,000	17,125	825,000
2012 City Hall Improvements	2013-2026	235,000	15,000	4,506	220,000
2012 Coy Street Parking Lot	2013-2016	25,000	10,000	375	15,000
<b>Total General Fund</b>		4,905,300	975,800	160,494	3,929,500

Issued For:	Term	Principal Balance 1/1/2015	Principal	Interest	Principal Balance 12/31/2015
<b>Water Distribution</b>					
2003 Multiple Street Construction	2003-2021	63,000	9,000	2,396	54,000
2007 West Avenue Water Lines	2007-2027	148,000	10,000	5,951	138,000
2007 Prospect Street	2007-2027	141,400	10,000	5,689	131,400
2010 Water Mains	2010-2019	190,000	40,000	5,740	150,000
2012 Multiple Street Construction	2013-2031	305,000	15,000	6,375	290,000
Total Water Distribution		847,400	84,000	26,151	763,400
<b>Water Treatment Plant</b>					
2007 Water Storage Tank-1	2007-2047	2,190,000	60,000	94,443	2,130,000
2009 Water Storage Tank-2	2009-2029	2,075,000	145,000	82,687	1,930,000
Total Water Treatment Plant		4,265,000	205,000	177,130	4,060,000
<b>Total Water Fund</b>		5,112,400	289,000	203,281	4,823,400
<b>Sewer Collection</b>					
2006 Sewer Lines	2006-2023	335,000	35,000	13,735	300,000
2007 West Avenue Sewer Lines	2007-2027	165,000	11,000	6,635	154,000
2007 Prospect Street	2007-2027	109,000	10,000	4,380	99,000
2007 Beeman Street Alley	2007-2027	50,500	3,500	2,030	47,000
2008 West Avenue Sewer Lines	2008-2018	2,800	700	118	2,100
2012 Multiple Street	2013-2031	320,000	15,000	6,725	305,000
Total Sewer Collection		982,300	75,200	33,623	907,100
<b>Sewer Treatment Plant</b>					
2003 EFC State Revolving Loan Fund	2003-2022	900,000	105,000	13,460	795,000
2012 RBC Shaft Replacement	2013-2031	5,380,000	270,000	111,945	5,110,000
Total Sewer Treatment Plant		6,280,000	375,000	125,405	5,905,000
<b>Total Sewer Fund</b>		7,262,300	450,200	159,028	6,812,100
Community Development-HUD 108	2001-2019	930,000	155,000	14,428	775,000
<b>Total All Funds</b>		\$ 18,210,000	\$ 1,870,000	\$ 537,232	\$ 16,340,000

## DEBT INFORMATION

### CONSTITUTIONAL DEBT LIMIT

The constitutional debt limit is equal to 7% of the City's five-year average full valuation of taxable real property. The debt that is subject to this limit includes General Fund obligations, but excludes Water Fund and Sewer Fund debt.

Water Indebtedness is constitutionally excluded. Exclusion of SF debt extended per section 124.10 of the Local Finance Law.

Fiscal Year Ended			Full Valuation	
			2014	2015
<b>2010</b>	626,714,137	100%	645,435,108	
<b>2011</b>	632,526,406	98%	662,324,925	645,435,108
<b>2012</b>	662,324,925	100%	664,049,058	662,324,925
<b>2013</b>	664,049,058	100%	664,344,658	664,049,058
<b>2014</b>	664,344,658	100%	664,551,783	664,344,658
<b>2015</b>	676,602,145	100%		676,602,145
<b>Total Five Year Full Valuation</b>			\$ 3,300,705,532	\$ 3,312,755,894
<b>Average Five Year Full Valuation</b>			\$ 660,141,106	\$ 662,551,179
<b>Constitutional Debt Limit - 7% of</b>			\$ 46,209,877	\$ 46,378,583
<b>Total Outstanding Debt (including authorization)</b>			\$ 18,210,000	\$ 18,840,000
<b>Less: Water Indebtedness</b>			5,112,400	5,323,400
<b>Sewer Indebtedness</b>			7,262,300	7,312,100
<b>Total Net Indebtedness</b>			\$ 5,835,300	\$ 6,204,500
<b>Net Debt-Contracting Margin</b>			\$ 40,374,577	\$ 40,174,083
<b>Percentage of Debt Contracting Power Exhausted</b>			12.63%	13.38%

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# TAX INFORMATION

# TAX INFORMATION

## REAL PROPERTY TAXES

### City of Canandaigua Assessed Valuation: 2004 - 2015

(Tax Base)

Year	Assessed Value	Change	Tax Rate	Change	Tax Levy	Change
Actual 2004	\$ 459,841,556	-1.63%	\$ 6.61	0.00%	\$ 3,039,553	-1.63%
Actual 2005	523,601,678	13.87%	5.98	-9.53%	3,131,138	3.01%
Actual 2006	529,792,206	1.18%	5.98	0.00%	3,168,157	1.18%
Actual 2007	535,726,622	1.12%	6.20	3.68%	3,321,505	4.84%
Actual 2008	625,414,337	16.74%	5.77	-6.88%	3,610,760	8.71%
Actual 2009	626,712,137	0.21%	5.91	2.37%	3,703,880	2.58%
Actual 2010	632,526,406	0.93%	6.29	6.37%	3,976,260	7.35%
Actual 2011	662,324,925	4.71%	6.31	0.37%	4,178,890	5.10%
Actual 2012	664,049,058	0.26%	6.64	5.28%	4,410,811	5.55%
Actual 2013	664,344,658	0.04%	6.74	1.46%	4,477,073	1.50%
Actual 2014	664,551,783	0.03%	6.84	1.47%	4,544,229	1.50%
Proposed 2015	676,602,145	1.81%	6.87	0.43%	4,646,474	2.25%

	2013 Actual	2014 Actual	2015 Budget
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### Special Assessment

Parking Lot	\$ 9,000	\$ 9,000	\$ 9,000
BID-Special Assessment	32,834	33,491	34,013
	41,834	42,491	43,013

### Pilot Payments

Fort Hill Housing Development	26,095	26,878	-
Thompson Building Associates	4,778	4,749	4,800
Finger Lakes Railway Association	1,178	1,179	1,100
Constellation Brands	53,102	71,422	71,422
NYS Wine & Culinary Center	15,208	2,971	3,000
LFN North Street LLC (Constellation)	4,176	4,176	4,176
	104,537	111,375	84,498

### Interest and Penalties

Interest and Penalties	\$ 85,000	\$ 85,000	\$ 85,000
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## TAX INFORMATION

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### TAX CAP CALCULATION

	Total	General Revenues	BID Assessments	Parking Assessment
Total Real Property Tax Levy for Fiscal Year Ending 12/31/14	\$ 4,586,720	4,544,229	33,491	9,000
Tax base growth factor	<u>1.0024</u>			
	4,597,728			
Add: PILOTs receivable FYE 12/31/14	<u>111,376</u>			
	4,709,104			
Allowable growth factor	<u>1.0156</u>			
	4,782,566			
Less: PILOTs receivable FYE 12/31/15	<u>84,498</u>			
	4,698,068			
2014 available carryover	<u>70,053</u>			
	4,768,121			
Add: PFRS Exclusion	<u>-</u>			
Tax Levy Limit Available for 2015	4,768,121	3.95%		
Proposed Tax Levy in 2015 Budget	<u>4,689,487</u>	<u>4,646,474</u>	<u>34,013</u>	<u>9,000</u>
Difference	<u>78,634</u>	<u>102,245</u>	<u>522</u>	<u>-</u>
% of Levy Change		2.25%	1.56%	

**TAX INFORMATION**

NYS-Real Property System  
 County of Ontario  
 City of Canandaigua

Assessor's Report - 2014 - Current Year File  
 S495 Exemption Impact Report  
 City Detail Report

RPS221/V04/L01  
 Date: 07/23/2014  
 Total Assessed Value 987,109,000  
 Uniform Percentage 100.00

Equalized Total Assessed Value - 987,109,000

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS-GENERALLY	RPTL 404(1)	6	\$ 9,706,000	0.98
13100	CO-GENERALLY	RPTL 406(1)	7	19,758,000	2.00
13350	CITY-GENERALLY	RPTL 406(1)	31	41,619,000	4.22
13370	CITY-CEMETERY LAND	RPTL 446	2	340,000	0.03
13800	SCHOOL DISTRICT	RPTL 408	9	58,847,000	5.96
14100	USA-GENERALLY	RPTL 400(1)	2	2,280,000	0.23
14110	USA-SPECIFIED USES	STATE L 54	1	5,000,000	0.51
18020	MUNICIPAL INDUSTRIAL DEV. AGENCY	RPTL412-a	6	30,902,000	3.13
21600	RES OF CLERGY-RELIG CORP WON	RPTL 462	4	887,000	0.09
25110	NONPROF CORP-RELIG(CONST PRO)	RPTL 420-a	10	15,310,000	1.55
25120	NONPROF CORP-EDUCL(CONST PRO)	RPTL 420-a	3	2,113,000	0.21
25130	NONPROF CORP-CAHR(CONST PRO)	RPTL 420-a	5	7,345,000	0.74
25210	NONPROF CORP-HOSPITAL	RPTL 420-a	2	72,270,000	7.32
25230	NONPROF CORP-MORAL/MENTAL IM	RPTL 420-a	4	8,015,000	0.81
25300	NONPROF CORP-SPECIFIED USES	RPTL 420-b	5	3,951,000	0.40
26100	VETERANS ORGANIZATION	RPTL 452	2	665,000	0.07
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	2,321,000	0.24
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	6,750,000	0.68
28120	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	4,800,000	0.49
28220	URBAN REN OWNER-COMM DEV CORP	P H F I L 260	1	60,000	0.01
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	2	6,350	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	207	2,453,334	0.25
41131	ALT VET EX-WAR PERION-COMBAT	RPTL 458-a	177	3,457,175	0.35
41141	ALT VET EX-WAR PERION-DISABILITY	RPTL 458-a	70	1,745,250	0.18
41300	PARAPLEGIC VETS	RPTL 458(3)	1	425,000	0.04
41400	CLERGY	RPTL 460	11	16,500	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	49,957	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	14	727,125	0.07
41803	PERSONS AGE 65 OR OVER	RPTL 467	106	4,077,821	0.41
41930	DISABILITIES AND LIMITED INCOME	RPTL 459-c	1	50,000	0.01
41931	DISABILITIES AND LIMITED INCOME	RPTL 459-c	1	27,500	0.00
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 459-b	2	12,400	0.00
47611	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	14	2,722,400	0.28
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	1,800,000	0.18
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	25,000	0.00
<b>Total System Exemptions:</b>			<b>713</b>	<b>\$ 310,534,812</b>	<b>31.46</b>

Values have been equalized using the Uniform Percentage of Value.

The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

**Amount attributable to payments in lieu of taxes: \$ 84,498**

## TAX INFORMATION

### CONSTITUTIONAL TAX MARGIN

The City is permitted by the Constitution of New York State to levy taxes up to 2% of the five-year average full assessed valuations for general governmental services other than the payment of debt service and capital expenditure.

Fiscal Year Ended			Full Valuation	
			2014	2015
<b>2010</b>	632,526,406	98%	645,435,108	-
<b>2011</b>	662,324,925	100%	662,324,925	662,324,925
<b>2012</b>	664,049,058	100%	664,049,058	664,049,058
<b>2013</b>	664,344,658	100%	664,344,658	664,344,658
<b>2014</b>	664,551,783	100%	664,551,783	664,551,783
<b>2015</b>	676,577,145	100%	-	676,577,145
<b>Total Five Year Full Valuation</b>			\$ 3,300,705,532	\$ 3,331,847,569
<b>Average Five Year Full Valuation</b>			\$ 660,141,106	\$ 666,369,514
<b>Constitutional Tax Limit - 2% of average five year full valuation</b>			\$ 13,202,822	\$ 13,327,390
<b>Total Tax Levy Subject to Tax Limit</b>			\$ 4,544,229	\$ 4,646,474
<b>Less: Debt Service</b>			1,847,126	1,775,467
<b>Capital Expenditures</b>			979,200	1,355,872
<b>Tax Levy Subject to Tax Limit</b>			\$ 1,717,903	\$ 1,515,135
<b>Constitutional Tax Margin</b>			\$ 11,484,919	\$ 11,812,255
<b>Percent of Tax Limit Exhausted</b>			<b>13.01%</b>	<b>11.37%</b>

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# PERSONNEL

## PERSONNEL

### Summary of Personnel by Department

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel Change
<u>General Government</u>						
Legislative	9.00	9.00	9.00	9.00	9.00	-
Executive	2.75	2.75	2.75	2.75	2.75	-
Treasurer	3.65	3.64	4.14	4.14	3.00	(1.14)
Assessor	1.75	2.00	2.00	2.00	2.00	-
City Clerk	1.00	1.00	1.00	1.00	1.00	-
Corporation Counsel	1.00	1.00	1.00	1.00	1.00	-
Personnel	-	-	-	-	1.00	1.00
Public Works Administration	4.05	3.55	3.55	3.55	3.55	-
Municipal Building	0.50	0.50	0.50	0.50	0.50	-
Central Garage	3.00	3.00	3.00	3.00	3.00	-
<b>Total General Government</b>	<b>26.70</b>	<b>26.44</b>	<b>26.94</b>	<b>26.94</b>	<b>26.80</b>	<b>(0.14)</b>
<u>Code Enforcement Total</u>	3.56	3.30	3.00	3.25	3.25	-
<u>Police Department</u>						
Police Protection	25.67	25.67	26.00	27.00	27.00	-
SRO	1.50	1.33	1.33	0.50	1.00	0.50
Traffic Safety	1.70	1.70	1.20	1.20	1.20	-
<b>Total Police Protection</b>	<b>28.87</b>	<b>28.70</b>	<b>28.53</b>	<b>28.70</b>	<b>29.20</b>	<b>1.00</b>
<u>Fire Department</u>						
Fire Department	11.00	11.00	11.00	10.75	11.00	0.25
Fire Prevention	0.50	0.50	0.50	-	-	-
<b>Total Fire Protection</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>10.75</b>	<b>11.00</b>	<b>0.25</b>
<u>Transportation</u>						
Street Maintenance	8.35	8.39	8.39	8.39	8.34	(0.05)
<b>Total Transportation</b>	<b>8.35</b>	<b>8.39</b>	<b>8.39</b>	<b>8.39</b>	<b>8.34</b>	<b>(0.05)</b>
<u>Recreation and Culture</u>						
Park Maintenance	8.80	8.80	8.80	8.80	9.12	0.32
Kershaw Park Beach	3.25	3.25	3.25	3.25	3.25	-
Recreation Programs	2.85	2.85	2.85	2.85	2.85	-
<b>Total Recreation and Culture</b>	<b>14.90</b>	<b>14.90</b>	<b>14.90</b>	<b>14.90</b>	<b>15.22</b>	<b>0.32</b>
<u>Home and Community</u>						
Planning	1.54	1.30	1.50	1.25	1.25	-
Waste Collection	2.57	2.57	2.57	2.57	2.57	-
Recycle collection	2.00	2.00	2.00	2.00	2.00	-
Street Cleaning	0.49	0.49	0.45	0.45	0.45	-
<b>Total Home and Community</b>	<b>6.60</b>	<b>6.36</b>	<b>6.52</b>	<b>6.27</b>	<b>6.27</b>	<b>-</b>
<b>Total General Fund</b>	<b>100.48</b>	<b>99.59</b>	<b>99.78</b>	<b>99.20</b>	<b>100.08</b>	<b>1.38</b>

## PERSONNEL

### Summary of Personnel by Department

	2011 Actual	2012 Actual	2013 Actual	Adopted 2014 Budget	2015 Budget	Personnel Change
<b>Water Fund</b>						
Water Treatment Plant	7.23	6.23	6.10	6.10	6.10	-
Water Distribution	6.35	6.35	6.50	5.70	5.70	-
<b>Total Water Fund</b>	<b>14</b>	<b>12.58</b>	<b>12.60</b>	<b>11.80</b>	<b>11.80</b>	<b>-</b>
<b>Sewer Fund</b>						
Sewer Collection	1.80	1.80	1.80	2.60	2.60	-
Sewer Treatment Plant	6.28	6.28	6.28	6.28	6.28	-
<b>Total Sewer Fund</b>	<b>8</b>	<b>8.08</b>	<b>8.08</b>	<b>8.88</b>	<b>8.88</b>	<b>-</b>
<b>Total City of Canandaigua</b>	<b>122.14</b>	<b>120.25</b>	<b>120.46</b>	<b>119.88</b>	<b>120.76</b>	<b>1.38</b>
Elected			9.00	9.00	9.00	-
Appointed (Health Officer)			1.00	1.00	1.00	-
Full Time			92.00	93.00	93.00	-
Part-time FTE (50%)			6.00	5.25	6.00	(0.75)
Seasonal FTE			12.46	11.63	11.76	(0.13)
			<u>120.46</u>	<u>119.88</u>	<u>120.76</u>	<u>(0.88)</u>

**PERSONNEL 2015 Compensation Plan**

**Managerial/Administrative (Exempt)**

	2014	2015
City Manager	\$ 102,000	\$ 105,060
Police Chief	98,757	101,720
Public Works Director	87,356	95,522
Assistant City Manager (New)	71,500	73,645
Fire Chief	79,195	81,571
Corporation Counsel	78,083	80,425
Clerk/Treasurer	77,000	79,310
Director of Development & Planning	72,478	74,652
City Assessor	67,698	69,729

**Technical/Clerical (Exempt)**

	2014 COMPENSATION PLAN					2015 COMPENSATION PLAN				
	STEP A	STEP B	STEP C	STEP D	STEP E	STEP A	STEP B	STEP C	STEP D	STEP E
	(<1 year)	(After 1 year)	(After 2 years)	(After 3 years)	(After 10 years)	(<1 year)	(After 1 year)	(After 2 years)	(After 3 years)	(After 10 years)
Secretary to the Manager	\$ 41,470	\$ 43,436	\$ 50,302			\$ 42,714	\$ 44,739	\$ 51,811		
Code Enforcement Officer	\$ 22.44	\$ 23.56	\$ 24.99		\$ -	\$ 23.11	\$ 24.27	\$ 25.74		\$ -
Code Enforcement Officer	32.58					33.56				
Sr. Account Clerk/Typist	21.71	22.73	24.30		25.52	22.36	23.41	25.03		26.29
Deputy Clerk/Treasurer	21.71	22.73	24.30		25.52	22.36	23.41	25.03		26.29
Account Clerk/Typist	19.19	19.87	20.76			19.77	20.47	21.38		
Senior Typist	19.19	19.87	20.76			19.77	20.47	21.38		
Payroll Clerk	19.19	21.92	22.94	24.54	25.52	19.77	22.58	23.63	25.28	26.29
Tax Clerk	19.19	19.87	20.76			19.77	20.47	21.38		
Typist	17.50	18.19	18.87			18.03	18.74	19.44		
Cleaner	13.79					14.20				

**Craft Supervisory (Exempt)**

	2014 COMPENSATION PLAN				2015 COMPENSATION PLAN			
	STEP A	STEP B	STEP C	STEP D	STEP A	STEP B	STEP C	STEP D
	(<1 year)	(After 1 year)	(After 2 years)	(After 5 years)	(<1 year)	(After 1 year)	(After 2 years)	(After 5 years)
Public Works Coordinator	\$ 73,793	\$ 76,552	\$ 79,430	\$ 84,578	\$ 76,007	\$ 78,849	\$ 81,813	\$ 87,116
Chief STP Operator	62,674	65,176	67,686	72,721	64,554	67,131	69,717	74,903
Chief WTP Operator	62,988	65,493	68,004	73,091	64,878	67,458	70,044	75,284
Parks Maintenance Supervisor (Vacant)	62,364	64,845	67,343		62,364	64,845	67,343	
Parts and Service Manager	62,346	65,481			64,217	67,445		
Working Supervisor	62,346	65,481			64,216	67,445		

**Craft Supervisory (Non-Exempt)**

	2014	2015
STP Laboratory Technician	\$ 28.03	\$ 28.87
Senior Engineering Aide	22.66	23.34

**PERSONNEL 2015 Compensation Plan**

**Contract -- Public Works/Parks & Recreation**

**Hired Before 1/1/09**

		2014	2015
STP Maintenance Mechanic	3.0%	\$ 26.12	\$ 26.90
STP Operator	3.0%	25.33	26.09
WTP Operator	3.0%	25.33	26.09
Equipment Maintenance Mechanic	3.0%	25.33	26.09
Park Equipment Mechanic/Operator	3.0%	24.95	25.70
Motor Equipment Operator	3.0%	24.56	25.30
Public Utility Maintenance Assistant (PUMA)	3.0%	24.56	25.30
Groundskeeper	3.0%	22.33	23.00
Light Motor Equipment Operator (WTP, STP Trainee)	3.0%	22.33	23.00
Sewer Plant Attendant	3.0%	22.33	23.00
Public Works Maintenance Assistant	3.0%	21.10	21.73
Parks Maintenance Assistant	3.0%	21.10	21.73
Laborer	3.0%	20.05	20.65

**Hired After 1/1/09**

		2014				2015			
		STEP A	STEP B	STEP C	STEP D	STEP A	STEP B	STEP C	STEP D
		(< 1 Year)	(> 1 Year)	(After 2 years)	(After 3 years)	(< 1 Year)	(> 1 Year)	(After 2 years)	(After 3 years)
STP Maintenance Mechanic	3.0%	\$ 23.17	\$ 24.16	\$ 25.13	\$ 26.12	\$ 23.87	\$ 24.88	\$ 25.89	\$ 26.90
STP Operator	3.0%	22.40	23.38	24.35	25.33	23.07	24.08	25.08	26.09
WTP Operator	3.0%	22.40	23.38	24.35	25.33	23.07	24.08	25.08	26.09
Equipment Maintenance Mechanic	3.0%	22.40	23.38	24.35	25.33	23.07	24.08	25.08	26.09
Park Equipment Mechanic/Operator	3.0%	21.97	22.96	23.96	24.95	22.63	23.65	24.68	25.70
Motor Equipment Operator	3.0%	21.54	22.55	23.56	24.56	22.18	23.23	24.26	25.30
Public Utility Maintenance Assistant (PUMA)	3.0%	21.54	22.55	23.56	24.56	22.18	23.23	24.26	25.30
Groundskeeper	3.0%	18.96	20.08	21.19	22.33	19.53	20.68	21.83	23.00
Light Motor Equipment Operator (WTP, STP Trainee)	3.0%	18.96	20.08	21.19	22.33	19.53	20.68	21.83	23.00
Sewer Plant Attendant	3.0%	18.96	20.08	21.19	22.33	19.53	20.68	21.83	23.00
Public Works Maintenance Assistant	3.0%	17.88	18.96	20.03	21.10	18.42	19.53	20.63	21.73
Parks Maintenance Assistant	3.0%	17.88	18.96	20.03	21.10	18.42	19.53	20.63	21.73
Laborer	3.0%	15.36	16.93	18.48	20.05	15.82	17.44	19.04	20.65

**Hired On or After 5/23/14**

		2014					2015				
		STEP A	STEP B	STEP C	STEP D	STEP E	STEP A	STEP B	STEP C	STEP D	STEP D
		(< 1 Year)	(> 1 Year)	(After 2 years)	(After 3 years)	(After 4 years)	(< 1 Year)	(> 1 Year)	(After 2 years)	(After 3 years)	(After 3 years)
STP Maintenance Mechanic	3.0%	\$ 23.17	\$ 23.91	\$ 24.65	25.40	\$ 26.12	\$ 23.87	\$ 24.63	\$ 25.39	\$ 26.90	\$ 26.90
STP Operator	3.0%	22.40	23.13	23.86	24.59	25.33	23.07	23.82	24.58	26.09	26.09
WTP Operator	3.0%	22.40	23.13	23.86	24.59	25.33	23.07	23.82	24.58	26.09	26.09
Equipment Maintenance Mechanic	3.0%	22.40	23.13	23.86	24.59	25.33	23.07	23.82	24.58	26.09	26.09
Park Equipment Mechanic/Operator	3.0%	21.97	22.30	23.06	23.82	24.95	22.63	22.97	23.75	25.70	25.70
Motor Equipment Operator	3.0%	21.54	22.30	23.06	23.82	24.56	22.18	22.97	23.75	25.30	25.30
Public Utility Maintenance Assistant (PUMA)	3.0%	21.54	22.30	23.06	23.82	24.56	22.18	22.97	23.75	25.30	25.30
Groundskeeper	3.0%	18.96	19.80	20.65	21.49	22.33	19.53	20.39	21.27	23.00	23.00
Light Motor Equipment Operator (WTP, STP Trainee)	3.0%	18.96	19.80	20.65	21.49	22.33	19.53	20.39	21.27	23.00	23.00
Sewer Plant Attendant	3.0%	18.96	19.80	20.65	21.49	22.33	19.53	20.39	21.27	23.00	23.00
Public Works Maintenance Assistant	3.0%	17.88	18.69	19.49	20.29	21.10	18.42	19.25	20.07	21.73	21.73
Parks Maintenance Assistant	3.0%	17.88	18.69	19.49	20.29	21.10	18.42	19.25	20.07	21.73	21.73
Laborer	3.0%	15.36	16.53	17.71	18.89	20.05	15.82	17.03	18.24	19.46	20.65

**PERSONNEL 2015 Compensation Plan**

**Public Safety Contract**

Starting Rate  
After 1 year  
After 2 years  
After 3 years  
After 4 years  
After 8 years  
Captain

2014 Contract Rate	2015 Contract Rate
Fire	Fire
	3.0%
\$ 44,155	\$ 45,480
47,064	48,476
50,176	51,681
56,206	57,892
60,253	62,061

2014 Contract Rate	2015 Contract Rate
PBA	PBA
	3.0%
\$ 47,855	\$ 49,291
51,519	53,064
53,747	55,359
56,608	58,306
59,652	61,441
61,945	63,803

2014 Contract Rate		2015 Contract Rate	
GBC-Sergeant	GBC-Lieutenant	GBC-Sergeant	GBC-Lieutenant
		3.0%	3.0%
\$ 69,394	\$ 76,572	\$ 71,476	\$ 78,869
	79,532		81,918
71,583	81,854	73,730	84,310
73,771	84,177	75,984	86,702

**Permanent Part-Time**

Mayor  
Councilmember  
Health Officer

	2014 Salaries	2015 Salaries
3.0%	\$ 7,120	\$ 7,334
3.0%	4,735	4,877
0.0%	2,541	2,541

Police Officer (Per Union Contract)  
Fire Fighter (Part Time)  
Typist  
Account Clerk Typist  
Cleaner  
Office Specialist II  
School Crossing Guard

	2014 Hourly Rates			2015 Hourly Rates		
	Hourly	After 1 Year	After 2 Years	Hourly	After 1 Year	After 2 Years
	\$ 25.78			\$ 25.78		
2.0%	\$ 21.03			21.45		
3.0%	12.44		14.56	12.81		15.00
3.0%	12.94		15.15	13.33		15.60
3.0%	12.94		14.24	13.33		14.67
3.0%	16.32			16.81		
\$0.50	10.50	11.00		10.50	11.00	11.50

**Seasonal Part-Time**

Motor Equipment Operator  
Park Maintenance Assistant  
Laborer  
Senior Recreation Leader  
Recreation Leader  
Recreation Assistant  
Aquatic Supervisor (\$686 Weekly)  
Aquatic Sup Assist.  
Senior Lifeguard  
Lifeguard  
Recreation Attendant  
Student Aid (intern)

	2014 Rates				2015 Rates			
	STEP A	STEP B	STEP C	STEP D	STEP A	STEP B	STEP C	STEP D
	First Season	Second Season	Third Season	Fourth Season	First Season	Second Season	Third Season	Fourth Season
	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly	Hourly
	\$ 20.29			\$ 23.15	\$ 20.29			\$ 23.15
	13.50	14.00	14.50	15.00	13.50	14.00	14.50	15.00
	9.00	9.50	10.00	10.50	10.00	10.25	10.50	11.00
	11.50	12.00	12.50	13.00	12.25	12.75	13.25	13.75
	10.00	10.25	10.50	10.75	10.75	11.00	11.25	11.50
	8.25	8.50	8.75	9.00	9.00	9.25	9.50	9.75
	17.15				17.15			
	13.50	14.00	14.50	15.00	13.50	14.00	14.50	15.00
	9.50	10.00	10.50	11.00	11.00	11.25	11.75	12.00
	8.75	9.25	9.75	10.25	10.00	10.25	10.50	10.75
	8.25	8.50	8.75	9.00	9.00	9.25	9.50	9.75
	10.00	-	-	-	10.00	-	-	-

# FEE SCHEDULE

**CITY OF CANANDAIGUA**  
**ANNUAL BUDGET**  
**FOR FISCAL YEAR ENDING DECEMBER 31, 2015**  
**FEE SCHEDULE**  
**Last Modified 01/17/2014**

FEE DESCRIPTION	CITY CODE	LAST CHANGED	CURRENT FEE	NOTES
<b><u>FOIL (All Departments)</u></b>				
FOIL	NYS			\$.25 per photocopy not in excess of 9x14" or actual cost of reproducing any other record
<b><u>CLERK/TREASURER</u></b>				
Birth Certificate	NYS		\$10.00	
Death Certificate	NYS		\$10.00	
Marriage Certificate	NYS		\$10.00	
Genealogy	NYS	2003	\$22.00	
Marriage License ( City Portion-\$17.50)	NYS	2003	\$40.00	
Bingo License	NYS		\$18.75/Occasion	
Bingo Fees	NYS		3% of Weekly Net Profits	
Bell Jar License	NYS		\$25.00/Year	
Game of Chance	NYS		\$25.00/Occasion	
Game of Chance Fee	NYS		5% of Net Profits	
"Going Out of Business" Sale (City Portion \$75.00)	NYS		\$500 for 30 day license \$5 Renewal additional 30 days	
Dog License	253-16	2011	\$15.00/ Neutered \$23.00/Unneutered	
Dog Tag Replacement	253-16	2008	\$3.00	
Taxi Cab	618-3	2007	\$30.00/Car \$50.00/Original Application	
Taxi Driver	618-2	2007	\$25.00/Renewal	
Vendor License	538-12	2000	\$500.00	
Ice Cream Vendor/Solicitor	538-12	1995	\$100.00	
Garbage Hauler	585-5	2001	\$250.00	
Animal Permit	253-5	2013	\$25.00	
Boathouse Permit	2013-028	2013	\$10.00	
Tax Search		2013	\$25.00	
Duplicate Certificate of Redemption		2013	\$20.00	
Commercial Barbecue	503-4	1992	\$25.00	
Junkyard License	450-7	1995	\$150.00/Initial \$50.00/Renewal	
Pawnbroker	527-5	2013	\$100.00	
Secondhand Dealer	527-5	2013	\$100.00	
Marine Enterprises		2001	\$500.00	
Bait Vending		2002	\$100.00	
Returned Check Fees		2002	\$20.00	
Priority Handling Fee for Vital Records		2003	\$5.00	
Drop Box Fee	2003-099	2003	\$50.00	

**CITY OF CANANDAIGUA**  
**ANNUAL BUDGET**  
**FOR FISCAL YEAR ENDING DECEMBER 31, 2015**  
**FEE SCHEDULE**  
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FEE DESCRIPTION	CITY CODE	LAST CHANGED	CURRENT FEE	NOTES
<b><u>CODE ENFORCEMENT</u></b>				
Outside Contractual Services--Code Enforcement / Engineering/ Inspection Services.	2013-033			Total cost of service billed by contractor
<b>Residential:</b>				
New Construction, Additions		2013	\$.30 SF - \$ 300 min.	
Renovation		2013	\$.30 SF - \$ 100 min.	
Deck, Unheated Porch		2013	\$.30 SF - \$ 100 min.	
Fence/Storage Building/Satellite Dish		2013	\$50.00	
Swimming Pools		2006	\$50.00	
Hot Tubs		2013	\$50.00	
Gas Fireplace		2013	\$50.00	
Hot Water Heater/Furnace		2013	\$50.00	
Chimneys		2013	\$50.00	
Mobile Home (to place or replace)		2013	\$100.00	
<b>Commercial:</b>				
New Construction, additions		2013	\$.30 SF - \$ 500 min. + reimbursement review fee by consultant if required	
Renovation		2013	\$.30 SF - \$ 300 min. + reimbursement review fee by consultant if required	
Cellular Tower Antennae		2006	\$50.00	
Roof Permit		2013	\$100.00	
Development Permit		2013	\$.05 SF - \$50 min	
Demolition Permit- Garages, Residential & Commercial Structures		2013	\$.05 SF - \$50 min.	
Renewal of Expired Building Permit		2006	Original Fee	
Repeat Inspection Fee		2006	\$100.00	
Certificate of Occupancy Property Transfer		2013	\$100 + \$10 per unit over 5	
Sign Review/Permit		2013	\$2/sq. ft. - \$20 minimum charge	
Special Use Permit		2006	\$100.00	
Renewal Special Use Permit		2013	\$100.00	
Site Plan Review		2013	\$100 + reimbursement review fee by consultant if required	
Historic Zoning Review		2013	\$50.00	
Minor Subdivision (under 5)		2006	\$100.00	
Major Subdivision (over 5)		2013	\$1000 + \$50.00 per lot	
Recreation Fee for Major Subdivision		2008	\$1,000.00	
Use Variance		2013	\$200.00	
Area Variance		2013	\$100.00	

**CITY OF CANANDAIGUA**  
**ANNUAL BUDGET**  
**FOR FISCAL YEAR ENDING DECEMBER 31, 2015**  
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FEE DESCRIPTION	CITY CODE	LAST CHANGED	CURRENT FEE	NOTES
Temporary Use		2006	\$100.00	
Appeal of Action by Zoning Officer		2006	\$100.00	
Zoning Violation Reinspection Fee		2009	\$100.00	
Minimum Housing Inspection Fee Schedule				
Initial Routine Inspection		2008	\$50.00/First Unit \$20 Per Additional Unit-Same Building	
Second Inspection - If Required		2008	No Fee	
Third Inspection - Same Violation		2008	\$50.00/Unit	
Fourth and Subsequent Inspections - Same Violations		2008	\$100.00/Unit	
VA Homes, Rooming Houses & Proprietary Homes		2008	\$50.00 per Facility plus \$5.00 per bed	
Initial Inspections - Response to Specific Tenant Complaint		2008	No Fee	
"No Show" Fee		2008	Same as Inspection Fee	
<b><u>POLICE</u></b>				
<b><u>Towing and Impound Fees</u></b>				
Impound Surcharge		2013	\$25.00	
Impound Per Day Charge After the First Day		2013	\$25.00	
Towing Company Charge				
Standard Tow Fee		2007	\$90.00	
Recovery (off-road winching)		2007	\$40.00 first 30 minutes; \$30.00 each additional 30 minutes	
Recovery 2nd truck charge		2007	\$50.00	
Use of Dolly		2007	\$35.00	
Notification after 5 days of storage		2013	\$40.00 \$50 plus \$15 per each additional individual served	
Warrant Fee		2013	\$75 per address	
Warrant Fee - second visit		2013	\$75 per address	
Parking Tickets		2013	\$20.00	
Parking in front of Fire Hydrant		1990	\$50.00	
Handicap Parking Violation		1990	\$80.00	
Parking on Grass City Pier		1990	\$100.00	
No Parking City Pier 9 p.m. - 5 a.m.		1990	\$25.00	
Vehicle Inspection Expired Greater than 60 Days		2013	\$50.00	
Vehicle Inspection Expired		2013	\$25.00	
Pistol Qualification for Retired Officer		2013	\$75.00	

**CITY OF CANANDAIGUA**  
**ANNUAL BUDGET**  
**FOR FISCAL YEAR ENDING DECEMBER 31, 2015**  
**FEE SCHEDULE**  
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FEE DESCRIPTION	CITY CODE	LAST CHANGED	CURRENT FEE	NOTES
<b><u>FIRE DEPARTMENT</u></b>				
Inspections - per hour		2007	\$60.00	
Open Burning and Pyrotechnics Permit	714-36	2008	\$60.00	
Extinguisher Training		1999	\$45.00	
Commercial Barbecue Inspections		2008	\$35.00	
Avoidable Alarm		2009	no charge for first two avoidable alarms/calendar year	
Avoidable Alarm (continued)		2009	\$100.00/third or more avoidable alarms/calendar year	
<b><u>PUBLIC WORKS</u></b>				
16-Gallon Recycle Box		1990	\$8.00	
Permits for City ROW		prior 1976	\$10.00	
Sewer Connection, Inspection Only		1985	\$70.00	
Sewer Connection from Sewer Main to Right-of-Way Line		2013	\$10 - plus time and material charges for required construction	
Water Turn On-Turn Off		2013	\$25/each requested visit to site	
Excavation Permit		prior to 1976	\$10.00	
Water Meters		2013	1. Meter provided to property owner or owner's contractor for installation, fee cost of meter 2. Meter installed and provided, fee to be \$100 plus cost of meter	
Install Water Service (adjusted annually)		2013	\$65.00/Foot	
Temporary Hydrant Water Meter with RPZ		2013	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	
Multi-Family Refuse Fee (Units 2-4)		2010	\$160.00 annually/unit	
Nonprofit Refuse Fee		2010	\$160.00 annually	
Dumpster Farm Usage Fee		2011	\$30 per month per space	
Parking Space Lease (annual)		2011	\$30 per month per space	
Seasonal Mooring Permit on City Pier		2009	\$500 for 6 months	
<b>Bulk Item Disposal</b>				
Mattress Set		2012	\$40.00	
Loveseat		2012	\$50.00	
Couch		2012	\$75.00	
Recliner		2012	\$50.00	
Area Rug		2012	\$30.00	
Push mower		2012	\$25.00	
Dresser		2012	\$30.00	

**CITY OF CANANDAIGUA**  
**ANNUAL BUDGET**  
**FOR FISCAL YEAR ENDING DECEMBER 31, 2015**  
**FEE SCHEDULE**  
**Last Modified 01/17/2014**

FEE DESCRIPTION	CITY CODE	LAST CHANGED	CURRENT FEE	NOTES
<b><u>COMMUNITY EVENTS</u></b>				
Special Event Application & Processing		2008	\$50.00	
Hourly Reimbursement Rates for Labor				
Police Officer	2013-054	2013	Actual Rate	
Firefighter	2013-054	2013	Actual Rate	
DPW Worker	2013-054	2013	Actual Rate	
Equipment	2013-054	2013		Applicant shall be responsible for the costs of any City equipment that is lost or damaged, as determined by the Director of Public Works.
<b><u>PARKS &amp; RECREATION</u></b>				
Kershaw Park Swim Tags				
City Resident		2002	\$1.00	
Non-Resident, Daily - Adult		2013	\$5.00	
Non-Resident, Daily - Children Years 6-18		2002	\$2.00	
Non-Resident, Daily - Ages 5 and Under		2002	Free	
Non-Resident Season Pass - Adult		2002	\$60.00	
Non-Resident, Season Pass - Children Years 6-18		2002	\$40.00	
Non-Resident after 7pm		2002	\$1.00	
Kershaw Park Gazebo (25% to Kershaw Park Reserve)				
City Resident		2013	\$50/Hour \$450 Maximum	
Non-Resident		2013	\$75/Hour \$600 Maximum	
Kershaw Park Pavilions				
City Resident - (\$10 per fee to Kershaw Park Reserve)		2013	\$40.00/Day	
Non-Resident - (\$20 per fee to Kershaw Park Reserve)		2013	\$80.00/Day	
Lakefront Park Tent Fee - (Kershaw Park Reserve)		2013	\$350.00	
Baker Park Light Fee		2008	\$2.00/Hour	
Jefferson Park Lights		2010	\$15.00/Day	
Neighborhood Parks				
Sports Leagues (Mon-Fri)		2013	\$25.00/wk, paid in advance	
Sports Leagues (Weekends)		2013	\$40.00/Day	
City Residents		2013	\$40.00/Day; Equal amount as deposit	
Non-Residents		2013	\$80.00/Day; Equal amount as deposit	

**CITY OF CANANDAIGUA**  
**ANNUAL BUDGET**  
**FOR FISCAL YEAR ENDING DECEMBER 31, 2015**  
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FEE DESCRIPTION	CITY CODE	LAST CHANGED	CURRENT FEE	NOTES
Golf Instruction - Adult		2014	\$45.00-\$65.00	
Golf Instruction - Youth		2011	\$45.00	
Touch Football Camp - Youth 4-12		2009	\$55.00	
<b>Summer Day Camp - Youth Grades 1-8</b>		<b>2010</b>	<b>\$60.00/Week</b>	<b>\$65.00/Week</b>
<b>Summer Day Camp Family Rate - Youth Grades 1-8</b>		<b>2012</b>	<b>\$145.00/Week</b>	<b>\$160.00/Week</b>
Kiddie Kamp - Children Ages 3-5		2010	\$45.00/Week	
Tennis Lessons - Youth		2002	\$30.00	
Animal Exploration Camp - Youth Ages 6-12		2012	\$125.00	
Boating Safely - Ages 10 to Adult		2014	\$30.00	
Swim Lessons @ Kershaw Park - Ages 5-12		2013	\$55.00	
Youth Theatre Summer Camp - Grades 3-9		2013	\$145.00	
Robotics Camp - Grades 4-6		2014	\$50.00-\$100.00	
Summer Music Camp - Grades 5-7		2013	\$60.00	
Music Play - Ages 0-3		2014	\$75.00	