



2019 Town of Canandaigua **Preliminary Budget
& Multi-year Financial Plan**

09-17-2018

Town of Canandaigua 2019 Preliminary Budget

**TOWN OF CANANDAIGUA
NEW YORK**

2019 PRELIMINARY BUDGET

TOWN BOARD

vacant, Town Supervisor

Tina Bloom, Deputy Town Supervisor

Terry Fennelly

Linda Dworaczyk

Kevin Reynolds

Gary Davis

MANAGEMENT TEAM

Doug Finch

Town Manager

Samantha Pierce

Human Resource & Payroll Coordinator

Jean Chrisman

Town Clerk

Jim Fletcher

Highway & Water Superintendent

Kris Singer

Bookkeeper

Sarah Reynolds

Planning Aide

Dennis Brewer

Parks and Recreation Director

Chris Lyon

Assessor

Ray Henry

Historian

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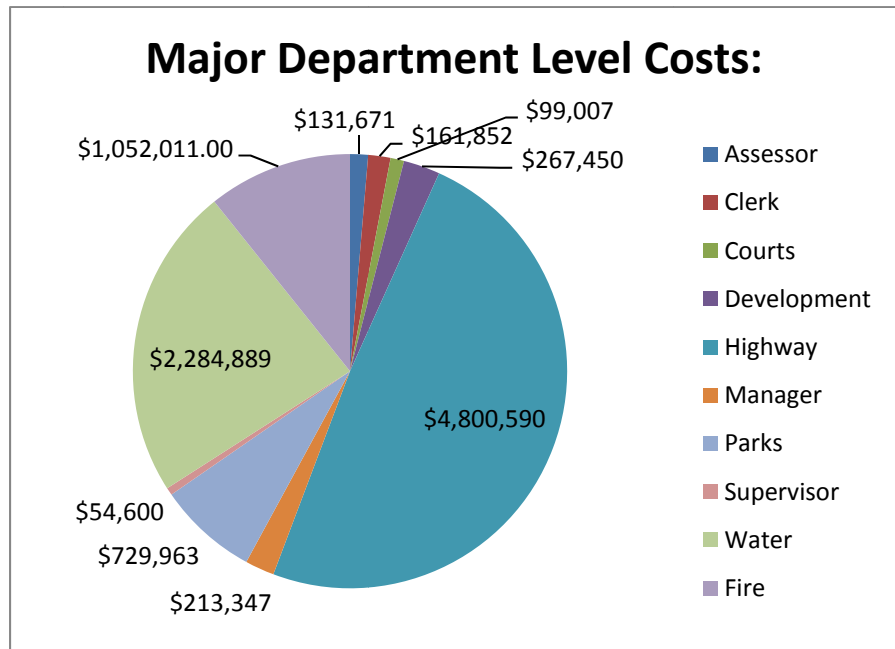
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MESSAGE TO RESIDENTS/TAXPAYERS

Thank you for your continued support and participation in the Town of Canandaigua and our greater Canandaigua community. The Town of Canandaigua's 2019 tentative budget has a new format to make it easier for residents and officials to understand what is behind the numbers on the spreadsheets, along with our continued goal of providing increased communication and greater transparency of operations.

The 2019 Total Budget is ~~\$11,901,373.00~~ **\$11,890,683.00** with expenditures relating to Highway consisting of approximately 40%; Water operations 19%; Fire Protection 9%; Parks and Recreation 6%; and all other departments combined make up the other approximately 26%.

The 2019 budget does represent an increase in spending from the adopted 2018 budget (\$10,986,269) of ~~\$915,104~~ **\$896,104.00** overall. The increased amount consists primarily of costs associated with debt service for the new highway facility (\$285,113); construction of water projects (\$602,465) paid for by certain special districts; and fire protection (\$100,000).



The following chart is designed to give you an overview look at the Town of Canandaigua's budget as it compares to other nearby governmental entities.

Please feel free to contact me to ask any questions relating to the budget, certain budget lines, or the budget process. My email address is dfinch@townofcanandaigua.org or my phone number is (585)394-1120 ext. 2234.

Sincerely,

Doug Finch, Town Manager / Budget Officer

TOWN OF CANANDAIGUA - 2019 BUDGET OVERVIEW

FISCAL / CALENDAR YEAR 2019 - PROJECTED REVENUES:				\$ 11,890,683															
STATEAID/GRANTS:		MORTGAGE TAX:		SALES TAX:		PROPERTY TAX:													
% of total: 10%		% of total: 2%		% of total: 37%		% of total: 27%													
Amount: \$ 1,178,800		Amount: \$ 260,000		Amount: \$ 4,385,000		Amount: \$ 3,233,927													
EXPENDITURES:				% TOTAL:				CATEGORY:				TAX RATE:				COMPARISON TAX RATES: (2018/19) \$/1,000			
\$ 11,890,682.81				100%				Town-wide				\$ 1.03				Cdga School District: \$ 19.13			
\$ 4,267,090.00				36%				Highway Fund				\$ 0.64				City of Geneva: \$ 17.80			
\$ 3,947,434.00				33%				General Fund				\$ 0.39				City of Canandaigua: \$ 6.93			
\$ 1,052,011.00				9%				Fire District				\$ 0.73				Ontario County: \$ 6.30			
\$ 351,378.81				3%				Water Districts				varies				Town of E Bloomfield: \$ 3.83			
\$ 1,941,820.00				16%				Cdga Cons Water				\$ 0.53				Town of Bristol: \$ 3.56			
\$ 16,600.00				0%				Lighting Districts				\$ 0.22				Town of Victor: \$ 1.64			
\$ -				0%				Drainage Districts				\$ -				Town of Hopewell: \$ 1.39			
\$ 18,210.00				0%				Sewer District				\$ -				Town of Manchester: \$ 1.32			
																Town of Farmington: \$ 1.10			
																Town of Canandaigua: \$ 1.03			
2018 Avg Home:				Cdga Avg Home				2019 Tax											
\$ 275,000				Tax Bill:				Rate(s):				2018		2019		Variance			
				General / Hwy:				\$ 1.03		\$ 250.25		\$ 301.94		\$ 51.69					
2019 Avg Home:								Fire:		\$ 0.73		\$ 195.25		\$ 214.08		\$ 18.83			
\$ 294,250								Water:		\$ 0.53		\$ 137.50		\$ 147.13		\$ 9.63			
<i>* includes 7% re-val</i>								Lighting:		\$ 0.22		\$ 71.50		\$ 65.29		\$ (6.21)			
<i>over prior 2018 assessment</i>								Drainage:		\$ -		\$ -		\$ -		\$ -			
										\$ 2.51		\$ 654.50		\$ 728.44		\$ 73.94			

SPECIAL MESSAGE.... HIGHWAY FACILITY

In 2015, the Town of Canandaigua with leadership from Town Supervisor Pamela Helming set out on a plan to upgrade the Town's outdated and decrepit highway garage. The forty year old building had outlived its useful life and was presenting a number of challenges in terms of space constraints and safety of employees.



Over the past four years, the Town Board and the Public Works Committee led by Town Board member Terry Fennelly, Highway Superintendent Jim Fletcher, and Town resident Al Kraus worked diligently to oversee the demolition of the old garage and the construction of a new highway facility designed to meet the Town's needs for the next thirty years.

Projected costs for the facility of nearly eight million dollars were trimmed and re-trimmed to get the project budget down to six million dollars. Thanks to the diligence of all Town employees the project was delivered on time and under budget, with much of the site work being completed by highway employees.



Original tax rate impact projections for the new highway facility were estimated at \$0.25 - \$0.31 per thousand dollars of assessed value. The final cost at just under six million dollars translates to a tax rate impact of an additional \$0.22 per thousand dollars of assessed value.



Thanks to the Town's first bond rating (Aa2) and a competitive financing (rate of 2.79% for 15 years – a savings to tax payers of over one million dollars) the actual tax impact in the 2019 budget is approximately \$0.12 per thousand of assessed value (2018 - \$0.91 / 2019 - \$1.03) with all the other combined expenditures in the general and highway funds.

BUDGET PROCESS

The Budget Officer of the Town of Canandaigua is charged with preparing a tentative budget for consideration by the Town Board. Once the Town Board receives the tentative budget they are able to make any changes to the proposed spending plan before they deem it a preliminary budget.

The Town Board then sets a public hearing on the preliminary spending plan traditionally for October, and then again may make any changes to the spending plan based on public input or further review before they consider adopting the next year's fiscal plan. Traditionally the Town Board of the Town of Canandaigua adopts the Town's budget in October or November, but must be adopted by the New York State deadline for Towns of November 20, 2018.

TENTATIVE BUDGET CALENDAR

Submission of Tentative Budget to Town Board	August/September 2018
Town Board Budget Workshop	September 5, 2018
Town Board meeting to consider setting public hearing on the preliminary spending plan	September 17, 2018
Possible Town Board public hearing on budget	October 15, 2018
Possible adoption by Town Board of 2019 budget <i>if needed a special meeting maybe called or the Town Board could take action at the regularly scheduled meeting for November 19, 2018</i>	October 15, 2018

MESSAGE TO THE TOWN SUPERVISOR AND TOWN BOARD

Thank you for the opportunity to continue to serve as the Town of Canandaigua's Town Manager and Budget Officer. The 2019 Town of Canandaigua Tentative Budget has a much different look than years past, while continuing to provide you the same information as previous in the format of KVS spreadsheets; however, new this year it includes worksheets and charts along with narrative to help you understand the reason for the budget requests.

The KVS spreadsheets "Budget Preparation Publication Parameters Report" in the first half of this document detail actual expenditures in 2016, and 2017 along with the original 2018 budgeted and actual amounts for comparison line by line with the 2019 budget requests. The department head stage for the 2019, are the requests from the department heads; and the 2019 tentative stage is what I am proposing for your consideration. Obviously, you may make any modifications you wish to the proposed spending plan and either restore some of these cuts or increase lines if you feel it necessary.

The following list includes some of the major variances between department head and tentative stage that I have proposed as part of the spending plan:

<u>Item</u>	<u>Acct #</u>	<u>Dept Head Request</u>	<u>Proposed Tentative</u>
Town Attorney	A.1420.400	\$24,000.00	\$15,000.00
Records Management	A.1460.400	\$15,083.00	\$10,583.00
Communications	A.1480.100	\$20,000.00	\$0.00
Public informational	A.1480.400	\$26,750.00	\$14,250.00
Buildings Cap Equip	A.1620.200	\$196,500.00	\$54,000.00
Buildings Town Hall	A.1620.403	\$53,800.00	\$45,300.00
Buildings Highway	A.1620.404	\$62,200.00	\$57,200.00
Buildings Parks	A.1620.405	\$40,450.00	\$34,950.00
IT Person	A.1680.100	\$65,000.00	\$0.00
Data Equipment	A.1680.200	\$55,000.00	\$50,000.00
Economic Develop	A.6989.400	\$62,500.00	\$50,000.00
Parks Equipment	A.7110.200	\$65,600.00	\$3,500.00
Adult Recreation Emp	A.7620.100	\$15,000.00	\$0.00
Conserv Coordinator	A.8710.100	\$20,000.00	\$0.00
Highway Repairs	D.5110.400	\$1,856,000.00	\$1,496,000.00

In terms of the format and the rest of the documents, following the KVS report is an appendix that includes my work sheets, and narrative for each of the Town's major funds and special districts. Also included in the general fund, highway fund, and Canandaigua consolidated water district are multi-year projections based on our current rate of spending pertaining to personnel (.100), equipment (.200), contractual (.400), and benefits (.800).

MESSAGE TO TOWN BOARD**continued.....**

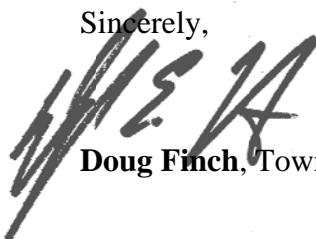
The proposed 2019 general fund budget includes an appropriation from the Parks Fund for improvements associated with needs identified in the Parks and Recreation Master Plan in an amount of \$296,140.00; and an appropriation of fund balance in the amount of \$556,527.00. Additionally, the general fund includes grant revenue of \$90,000.00 associated with planning grants, which will not be expended if the grant is not awarded.

The proposed 2019 highway fund budget includes use of \$175,000.00 from the Highway Improvement Reserve (D.9231) which has a current balance of \$375,000.00. The Highway Improvement Reserve has not been used in many years, so the use of this fund for planned improvements associated with 2019 budget will help to reduce these committed funds to a level which would be more in line with emergency repairs if need. Additionally, the Highway Fund has another designated reserve for snow, ice, and road repair with a current balance of \$200,000.00. Finally, the proposed highway fund makes use of an appropriation from unassigned fund balance of \$143,950.00 to balance out the 2019 spending plan. This is a step in the right direction, as last year's appropriation was \$484,107.00. The ability to lower the needed appropriation and not require a transfer from the general fund to balance the highway fund is another step in enabling the highway fund to stand on its own in terms of revenue and expenditures.

The other major fund is the water department hosted by the Canandaigua Consolidated Water District (S.247). The proposed budget for S.247 includes anticipation of a state grant in the amount of \$750,000.00 associated with improvements for County Road 10; an increase in water rents (sales) due to the addition of Canandaigua Hopewell of Canandaigua and a new district on County Road 30, Ext#41; and an increase in the tax levy from a rate of \$0.50 to \$0.53. My recommendation to increase the tax rate is also relative to the required water improvement project (\$7.5 million) which will necessitate the need for a tax increase due to the debt service payments either with the grant or without the grant. As identified in my multi-year financial plan for S.247 if we are successful with the grant the rate by the year 2022 will need to be approximately \$0.65 - \$0.75. If we are not successful with the grant application the rate by the year 2022 will likely need to be approximately \$0.85 - \$1.00. In either case, a small increase now will allow us to make small adjustments to step up the rate over several years rather than having a big jump all in one year for our residents.

As always, please contact me with any questions.

Sincerely,



Doug Finch, Town Manager / Budget Officer

Budget Preparation Publication Parameters

Report ID:

Version Code:	TOWN WIDE	Year:	2019	Print Summary Page:	No
Period:	1	To:	12		
Memo Date:		To:			
Description:	Display	Acct Status:	Active	Use Alt Fund:	
Summary Only:	No	Print Account No.:	No	Exclude Revenue Brackets:	Yes
Spacing:	Single	Suppress Zero Accts:	Yes	Grand Totals on Separate Page:	No
Print:	Zeroes	Include Accts From Version Only:	Yes	Print Detail:	No
				Truncate Detail Desc Based on " ":	No

Account Table:

Alt. Sort Table:

Sort:	Sort	Subtotal	Page Break	Subheading
1	Fund	Yes	Yes	Yes
2	Type	Yes	No	Yes
3	Function	Yes	No	Yes

Print Last Sort Component No.: No	Print Display Description: No	Subtotal/Page Break Expenses Only:	No
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TOWN OF CANANDAIGUA

Budget Preparation Publication

Fiscal Year: 2019 Period From: 1 To: 12

Account Description	2016 Actual Per 1-12	2017 Actual Per 1-12	Original 2018 Budget	Adjusted 2018 Budget	2019 DEPT HEAD Stage	2019 TENTATIVE Stage	2019 PRELIM Stage
Fund A							
Type R							
Function 1001							
GENERAL FUND							
Revenue							
REAL PROPERTY TAXES							
REAL PROPERTY TAXES	294,637.00	284,086.81	294,637.00	294,637.00	508,356.00	530,306.00	530,306.00
Total Function 1001							
REAL PROPERTY TAXES	<u>294,637.00</u>	<u>284,086.81</u>	<u>294,637.00</u>	<u>294,637.00</u>	<u>508,356.00</u>	<u>530,306.00</u>	<u>530,306.00</u>
Function 1030							
IN LIEU OF TAXES							
SPECIAL ASSESSMENT/PILOT	18,363.05	21,042.95	18,827.00	18,827.00	19,961.00	19,961.00	19,961.00
Total Function 1030							
IN LIEU OF TAXES	<u>18,363.05</u>	<u>21,042.95</u>	<u>18,827.00</u>	<u>18,827.00</u>	<u>19,961.00</u>	<u>19,961.00</u>	<u>19,961.00</u>
Function 1090							
PENALTY ON TAXES							
PENALTY ON TAXES	15,477.93	12,276.32	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Total Function 1090							
PENALTY ON TAXES	<u>15,477.93</u>	<u>12,276.32</u>	<u>12,000.00</u>	<u>12,000.00</u>	<u>12,000.00</u>	<u>12,000.00</u>	<u>12,000.00</u>
Function 1120							
NON PROPERTY SALES TAX							
NON PROPERTY SALES TAX	1,696,897.59	1,807,145.50	1,600,000.00	1,710,000.00	1,750,000.00	1,750,000.00	1,800,000.00
Total Function 1120							
NON PROPERTY SALES TAX	<u>1,696,897.59</u>	<u>1,807,145.50</u>	<u>1,600,000.00</u>	<u>1,710,000.00</u>	<u>1,750,000.00</u>	<u>1,750,000.00</u>	<u>1,800,000.00</u>
Function 1170							
CABLE TV FRANCHISE FEES							
CABLE TV FRANCHISE FEES	80,463.99	81,487.81	75,000.00	75,000.00	80,000.00	80,000.00	80,000.00
Total Function 1170							
CABLE TV FRANCHISE FEES	<u>80,463.99</u>	<u>81,487.81</u>	<u>75,000.00</u>	<u>75,000.00</u>	<u>80,000.00</u>	<u>80,000.00</u>	<u>80,000.00</u>
Function 1255							
TOWN CLERK FEES							
TOWN CLERK FEES	1,844.69	1,662.59	1,000.00	1,000.00	1,400.00	1,400.00	1,400.00
Total Function 1255							
TOWN CLERK FEES	<u>1,844.69</u>	<u>1,662.59</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,400.00</u>	<u>1,400.00</u>	<u>1,400.00</u>

TOWN OF CANANDAIGUA

Budget Preparation Publication

Fiscal Year: 2019 Period From: 1 To: 12

Account Description	2016 Actual Per 1-12	2017 Actual Per 1-12	Original 2018 Budget	Adjusted 2018 Budget	2019 DEPT HEAD Stage	2019 TENTATIVE Stage	2019 PRELIM Stage
Fund A							
Type R							
Function 1603							
GENERAL FUND							
Revenue							
VITAL STATISTICS FEE							
VITAL STATISTICS FEE	2,940.00	5,434.00	5,000.00	5,000.00	6,500.00	6,000.00	6,000.00
Total Function 1603							
VITAL STATISTICS FEE	<u>2,940.00</u>	<u>5,434.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>6,500.00</u>	<u>6,000.00</u>	<u>6,000.00</u>
Function 2001							
PARK & RECREATION FEES							
PARK & RECREATION FEES	108,343.00	101,657.00	87,500.00	87,500.00	105,000.00	105,000.00	105,000.00
Total Function 2001							
PARK & RECREATION FEES	<u>108,343.00</u>	<u>101,657.00</u>	<u>87,500.00</u>	<u>87,500.00</u>	<u>105,000.00</u>	<u>105,000.00</u>	<u>105,000.00</u>
Function 2110							
ZONING FEES							
ZONING FEES	27,266.64	23,231.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Total Function 2110							
ZONING FEES	<u>27,266.64</u>	<u>23,231.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>
Function 2120							
SOIL EROSION CONTROL							
SOIL EROSION CONTROL	10,650.00	8,400.00	8,000.00	8,000.00	2,500.00	4,000.00	4,000.00
Total Function 2120							
SOIL EROSION CONTROL	<u>10,650.00</u>	<u>8,400.00</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>2,500.00</u>	<u>4,000.00</u>	<u>4,000.00</u>
Function 2148							
RETURNED CHECK FEE							
RETURNED CHECK FEE	40.00	0.00	20.00	20.00	20.00	20.00	20.00
Total Function 2148							
RETURNED CHECK FEE	<u>40.00</u>	<u>0.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>	<u>20.00</u>
Function 2192							
CEMETERY SERVICES							
CEMETERY SERVICES	0.00	0.00	500.00	500.00	500.00	500.00	500.00
Total Function 2192							
CEMETERY SERVICES	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>

TOWN OF CANANDAIGUA

Budget Preparation Publication

Fiscal Year: 2019 Period From: 1 To: 12

Account Description	2016 Actual Per 1-12	2017 Actual Per 1-12	Original 2018 Budget	Adjusted 2018 Budget	2019 DEPT HEAD Stage	2019 TENTATIVE Stage	2019 PRELIM Stage
Fund A							
GENERAL FUND							
Type R							
Revenue							
Function 2302							
SERVICES/OTHER GOVERNMENTS							
SERVICES/OTHER GOVERNMENTS	9,120.00	9,120.00	9,000.00	9,000.00	9,000.00	9,120.00	9,120.00
Total Function 2302							
SERVICES/OTHER GOVERNMENTS	9,120.00	9,120.00	9,000.00	9,000.00	9,000.00	9,120.00	9,120.00
Function 2401							
INTEREST & EARNINGS							
INTEREST & EARNINGS	8,169.23	8,536.10	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Total Function 2401							
INTEREST & EARNINGS	8,169.23	8,536.10	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Function 2410							
RENTAL OF REAL PROPERTY							
RENTAL OF REAL PROPERTY	13,590.00	16,065.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00
Total Function 2410							
RENTAL OF REAL PROPERTY	13,590.00	16,065.00	12,460.00	12,460.00	12,460.00	12,460.00	12,460.00
Function 2544							
DOG LICENSES							
DOG LICENSES	18,716.00	21,799.00	18,000.00	18,000.00	20,000.00	20,000.00	20,000.00
Total Function 2544							
DOG LICENSES	18,716.00	21,799.00	18,000.00	18,000.00	20,000.00	20,000.00	20,000.00
Function 2590							
SITE DEVELOPMENT FEES							
SITE DEVELOPMENT FEES	91,131.59	130,348.60	77,000.00	77,000.00	77,000.00	60,000.00	60,000.00
Total Function 2590							
SITE DEVELOPMENT FEES	91,131.59	130,348.60	77,000.00	77,000.00	77,000.00	60,000.00	60,000.00
Function 2591							
CONSTRUCTION DEBRIS FEES							
CONSTRUCTION DEBRIS FEES	23,106.00	24,939.00	16,000.00	16,000.00	16,000.00	20,000.00	20,000.00
Total Function 2591							
CONSTRUCTION DEBRIS FEES	23,106.00	24,939.00	16,000.00	16,000.00	16,000.00	20,000.00	20,000.00

TOWN OF CANANDAIGUA

Budget Preparation Publication

Fiscal Year: 2019 Period From: 1 To: 12

Account Description	2016 Actual Per 1-12	2017 Actual Per 1-12	Original 2018 Budget	Adjusted 2018 Budget	2019 DEPT HEAD Stage	2019 TENTATIVE Stage	2019 PRELIM Stage
Fund A							
Type R							
Function 2610							
FINES & FORFEITED BAIL	113,256.50	74,980.78	85,000.00	85,000.00	80,000.00	80,000.00	80,000.00
Total Function 2610							
FINES & FORFEITED BAIL	113,256.50	74,980.78	85,000.00	85,000.00	80,000.00	80,000.00	80,000.00
Function 2651							
RECYCLING REVENUE							
RECYCLING REVENUE	14,611.19	27,226.35	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Total Function 2651							
RECYCLING REVENUE	14,611.19	27,226.35	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Function 2665							
SALE OF EQUIPMENT							
SALE OF EQUIPMENT	0.00	0.00	7,500.00	7,500.00	0.00	0.00	0.00
Total Function 2665							
SALE OF EQUIPMENT	0.00	0.00	7,500.00	7,500.00	0.00	0.00	0.00
Function 2680							
INSURANCE RECOVERIES							
INSURANCE RECOVERIES	0.00	6,051.52	0.00	0.00	0.00	0.00	0.00
Total Function 2680							
INSURANCE RECOVERIES	0.00	6,051.52	0.00	0.00	0.00	0.00	0.00
Function 2701							
REFUND PRIOR YEARS EXP							
REFUND PRIOR YEARS EXP	0.00	1,508.47	0.00	0.00	0.00	0.00	0.00
Total Function 2701							
REFUND PRIOR YEARS EXP	0.00	1,508.47	0.00	0.00	0.00	0.00	0.00
Function 2770							
MISCELLANEOUS INCOME							
MISCELLANEOUS INCOME	4,523.26	7,461.59	2,000.00	2,000.00	0.00	0.00	0.00
Total Function 2770							
MISCELLANEOUS INCOME	4,523.26	7,461.59	2,000.00	2,000.00	0.00	0.00	0.00

TOWN OF CANANDAIGUA

Budget Preparation Publication

Fiscal Year: 2019 Period From: 1 To: 12

Account Description	2016 Actual Per 1-12	2017 Actual Per 1-12	Original 2018 Budget	Adjusted 2018 Budget	2019 DEPT HEAD Stage	2019 TENTATIVE Stage	2019 PRELIM Stage
Fund A							
GENERAL FUND							
Type R							
Revenue							
Function 3001							
NYS AID PER CAPITA							
NYS AID PER CAPITA	28,151.00	28,151.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00
Total Function 3001							
NYS AID PER CAPITA	<u>28,151.00</u>	<u>28,151.00</u>	<u>28,000.00</u>	<u>28,000.00</u>	<u>28,000.00</u>	<u>28,000.00</u>	<u>28,000.00</u>
Function 3005							
ONTARIO CITY MORTGAGE TAX							
ONTARIO CITY MORTGAGE TAX	343,862.12	323,062.27	260,000.00	260,000.00	260,000.00	230,000.00	230,000.00
Total Function 3005							
ONTARIO CITY MORTGAGE TAX	<u>343,862.12</u>	<u>323,062.27</u>	<u>260,000.00</u>	<u>260,000.00</u>	<u>260,000.00</u>	<u>230,000.00</u>	<u>230,000.00</u>
Function 3040							
NYS AID TAX/ASSESSMENTS							
NYS AID TAX/ASSESSMENTS	0.00	0.00	0.00	0.00	9,000.00	9,000.00	9,000.00
Total Function 3040							
NYS AID TAX/ASSESSMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,000.00</u>	<u>9,000.00</u>	<u>9,000.00</u>
Function 3089							
ST AID.OTHER							
ST AID.OTHER	11,170.00	8,414.11	35,000.00	35,000.00	0.00	0.00	0.00
Total Function 3089							
ST AID.OTHER	<u>11,170.00</u>	<u>8,414.11</u>	<u>35,000.00</u>	<u>35,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Function 3092							
ST AID.PLANNING STUDIES							
ST AID.PLANNING STUDIES	16,965.00	48,870.89	80,000.00	88,192.00	90,000.00	90,000.00	90,000.00
Total Function 3092							
ST AID.PLANNING STUDIES	<u>16,965.00</u>	<u>48,870.89</u>	<u>80,000.00</u>	<u>88,192.00</u>	<u>90,000.00</u>	<u>90,000.00</u>	<u>90,000.00</u>
Function 5031							
INTERFUND TRANSFERS							
INTERFUND TRANSFERS	0.00	83,207.60	0.00	0.00	0.00	0.00	0.00
INTERFUND TRANSFERS	0.00	0.00	100,000.00	130,000.00	0.00	296,140.00	296,140.00
Total Function 5031							
INTERFUND TRANSFERS							

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Fund A							
Type R							
Function 5031							
GENERAL FUND							
Revenue							
INTERFUND TRANSFERS							
	0.00	83,207.60	100,000.00	130,000.00	0.00	296,140.00	296,140.00
Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET							
APPROPRIATED FUND BALANCE FOR BUDGET	0.00	0.00	406,317.00	467,317.00	0.00	556,527.00	487,527.00
Total Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET	0.00	0.00	406,317.00	467,317.00	0.00	556,527.00	487,527.00
Total Type R Revenue	2,953,295.78	3,166,166.26	3,284,761.00	3,493,953.00	3,133,697.00	3,966,434.00	3,947,434.00
Type E							
Function 1010							
Expense							
TOWN BOARD							
TOWN BOARD.ELECTED	19,484.40	18,910.23	19,860.00	19,860.00	20,256.00	20,256.00	20,256.00
TOWN BOARD.CONTRACTUAL	952.20	3,016.84	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Total Function 1010							
TOWN BOARD	20,436.60	21,927.07	21,360.00	21,360.00	21,756.00	21,756.00	21,756.00
Function 1110							
JUSTICES							
JUSTICES.ELECTED	46,972.12	47,912.02	48,872.00	48,872.00	49,848.00	49,848.00	49,848.00
JUSTICES.COURT CLERK, PT	19,165.32	16,367.09	14,976.00	14,976.00	15,276.00	15,276.00	15,276.00
JUSTICES.COURT CLERK, PT	8,836.00	11,032.37	15,584.00	15,584.00	15,893.00	15,893.00	15,893.00
JUSTICES.CAPITAL.EQUIPMENT	10,922.50	0.00	1,000.00	1,000.00	1,000.00	500.00	500.00
JUSTICES.CONTRACTUAL	11,643.49	14,839.49	16,185.00	16,185.00	8,690.00	7,490.00	7,490.00
JUSTICES..CONTR.COURTSECURITY	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
Total Function 1110							
JUSTICES	97,539.43	90,150.97	96,617.00	96,617.00	100,707.00	99,007.00	99,007.00
Function 1220							
SUPERVISOR							
SUPERVISOR.ELECTED	56,000.10	53,846.25	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
SUPERVISOR.DEPUTY SUPERVISOR	1,999.92	1,999.92	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
SUPERVISOR.BOOKKEEPER	26,520.00	27,049.88	27,591.00	27,591.00	33,250.00	30,500.00	30,500.00

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Fund A							
GENERAL FUND							
Type E							
Expense							
Function 1220							
SUPERVISOR							
SUPERVISOR.CONTRACTUAL	2,554.80	1,953.31	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
Total Function 1220							
SUPERVISOR	87,074.82	84,849.36	51,691.00	51,691.00	57,350.00	54,600.00	54,600.00
Function 1230							
TOWN MANAGER							
TOWN MANAGER.PERSONAL SERVICES	0.00	69,153.80	92,597.00	92,597.00	95,375.00	95,375.00	95,375.00
TOWN MANAGER.CONTRACTUAL	0.00	570.83	5,000.00	5,000.00	5,750.00	5,750.00	5,750.00
Total Function 1230							
TOWN MANAGER	0.00	69,724.63	97,597.00	97,597.00	101,125.00	101,125.00	101,125.00
Function 1320							
AUDITOR							
AUDITOR.CONTRACTUAL	9,500.00	9,800.00	11,000.00	11,000.00	10,500.00	10,300.00	10,300.00
Total Function 1320							
AUDITOR	9,500.00	9,800.00	11,000.00	11,000.00	10,500.00	10,300.00	10,300.00
Function 1340							
BUDGET OFFICER							
BUDGET OFFICER.PERSONAL SERVICES	4,394.00	2,884.75	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
BUDGET.CONTRACTUAL	23,590.68	26,900.00	27,000.00	27,000.00	5,000.00	5,000.00	5,000.00
Total Function 1340							
BUDGET OFFICER	27,984.68	29,784.75	30,000.00	30,000.00	8,000.00	8,000.00	8,000.00
Function 1345							
PURCHASING							
PURCHASING.CONTRACTUAL	1,703.92	3,541.06	4,000.00	4,000.00	4,000.00	3,500.00	3,500.00
Total Function 1345							
PURCHASING	1,703.92	3,541.06	4,000.00	4,000.00	4,000.00	3,500.00	3,500.00
Function 1355							
ASSESSOR							
ASSESSOR.PERSONAL SERVICES	63,240.06	64,504.96	65,795.00	65,795.00	67,111.00	67,111.00	67,111.00
ASSESSOR.REAL PROPERTY AIDE FT	42,595.20	43,300.41	44,147.00	44,147.00	45,030.00	45,030.00	45,030.00

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Fund A							
GENERAL FUND							
Type E							
Expense							
Function 1355							
ASSESSOR							
ASSESSOR.BAR REVIEW SALARY	1,125.00	1,500.00	2,000.00	2,000.00	1,500.00	1,500.00	1,500.00
ASSESSOR.CAPITAL.EQUIPMENT	0.00	0.00	500.00	500.00	500.00	500.00	500.00
ASSESSOR.CONTRACTUAL	6,161.97	29,040.64	34,780.00	34,780.00	20,330.00	17,330.00	17,330.00
ASSESSOR.BAR REVIEW CONTRACTUAL	445.86	60.73	300.00	300.00	300.00	200.00	200.00
Total Function 1355							
ASSESSOR	113,568.09	138,406.74	147,522.00	147,522.00	134,771.00	131,671.00	131,671.00
Function 1410							
TOWN CLERK							
TOWN CLERK.ELECTED	55,570.06	56,681.04	57,818.00	57,818.00	58,974.00	61,974.00	61,974.00
TOWN CLERK.DEPUTY F/T	34,583.80	33,872.94	37,073.00	37,073.00	37,208.00	37,208.00	37,208.00
TOWN CLERK.DEPUTY P/T	14,244.23	17,225.13	20,072.00	20,072.00	20,150.00	20,150.00	20,150.00
TOWN CLERK.PT CLERK. TEMP	0.00	5,884.28	7,800.00	7,800.00	14,560.00	14,560.00	14,560.00
TOWN CLERK.CAPITAL.EQUIPMENT	12,137.00	184.00	850.00	850.00	850.00	850.00	850.00
TOWN CLERK.CONTRACTUAL	6,103.66	7,552.16	11,732.00	11,732.00	12,632.00	12,632.00	12,632.00
Total Function 1410							
TOWN CLERK	122,638.75	121,399.55	135,345.00	135,345.00	144,374.00	147,374.00	147,374.00
Function 1420							
ATTORNEY							
ATTORNEY.CONTRACTUAL	25,395.24	19,524.00	24,000.00	24,000.00	24,000.00	15,000.00	15,000.00
Total Function 1420							
ATTORNEY	25,395.24	19,524.00	24,000.00	24,000.00	24,000.00	15,000.00	15,000.00
Function 1430							
PERSONNEL							
PERSONNEL.HR AND PAYROLL COORDINATOR	0.00	0.00	0.00	32,634.59	62,500.00	62,500.00	62,500.00
PERSONNEL.CLERK P/T	11,120.49	8,298.92	22,721.00	17,721.00	20,472.00	25,472.00	25,472.00
PERSONNEL.CAPITAL.EQUIPMENT	31.49	0.00	500.00	500.00	500.00	500.00	500.00
PERSONNEL.CONTRACTUAL	560.23	1,312.73	3,250.00	3,250.00	4,350.00	4,350.00	4,350.00
PERSONNEL.HUMAN RESOURCE	4,983.33	4,800.00	3,500.00	3,500.00	1,700.00	1,700.00	1,700.00
Total Function 1430							
PERSONNEL	16,695.54	14,411.65	29,971.00	57,605.59	89,522.00	94,522.00	94,522.00

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Fund A							
GENERAL FUND							
Type E							
Expense							
Function 1430							
PERSONNEL							
Function 1440							
ENGINEERING							
ENGINEERING.CONTRACTUAL	9,626.23	9,399.77	15,000.00	15,000.00	5,000.00	4,000.00	4,000.00
ENGINEERING.CHESHIRE SEWERS	0.00	0.00	0.00	27,500.00	25,000.00	10,000.00	10,000.00
Total Function 1440							
ENGINEERING	9,626.23	9,399.77	15,000.00	42,500.00	30,000.00	14,000.00	14,000.00
Function 1450							
ELECTIONS							
ELECTIONS.CONTRACTUAL	7,097.64	7,078.69	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
Total Function 1450							
ELECTIONS	7,097.64	7,078.69	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
Function 1460							
RECORDS MANAGEMENT							
RECORDS MANAGEMENT.CAPITAL.EQUIPMENT	0.00	8,579.00	10,944.00	10,944.00	1,350.00	1,350.00	1,350.00
RECORDS MANAGEMENT.CONTRACTUAL	3,554.57	11,140.71	14,150.00	14,150.00	15,083.00	10,583.00	10,583.00
Total Function 1460							
RECORDS MANAGEMENT	3,554.57	19,719.71	25,094.00	25,094.00	16,433.00	11,933.00	11,933.00
Function 1480							
PUBLICSERVINFO.CONTRACTUAL							
PUBLICSERVINFO.CONTRACTUAL.PERSONAL SERVICES	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00
PUBLICSERVINFO.CONTRACTUAL.CONTRACTUAL	0.00	0.00	20,000.00	20,000.00	26,750.00	14,250.00	14,250.00
Total Function 1480							
PUBLICSERVINFO.CONTRACTUAL	0.00	0.00	20,000.00	20,000.00	46,750.00	14,250.00	14,250.00
Function 1620							
BUILDINGS							
BUILDINGS.CAPITAL.EQUIPMENT	535.63	110,054.55	45,000.00	45,000.00	196,500.00	54,000.00	54,000.00
BUILDINGS.CONTRACTUAL	96,452.25	116,102.72	141,928.00	141,928.00	5,350.00	4,500.00	4,500.00
BUILDINGS..TOWNHALL.CONTR.UTILITY.GENERAL	0.00	0.00	0.00	0.00	53,800.00	45,300.00	45,300.00
BUILDINGS..HIGHWAYBLDG.CONTR.UTILITY.GENERAL	0.00	0.00	0.00	0.00	62,200.00	57,200.00	57,200.00
BUILDINGS..PARKS.CONTR.UTILITY.GENERAL	0.00	0.00	0.00	0.00	40,450.00	34,950.00	34,950.00
BUILDINGS.JANITORIAL	17,106.00	14,999.44	31,000.00	31,000.00	28,548.00	28,548.00	28,548.00

Date Prepared: 09/27/2018 11:26 AM

Report Date: 09/27/2018

Account Table:

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Fund A							
GENERAL FUND							
Type E							
Expense							
Function 1620							
BUILDINGS							
Total Function 1620							
BUILDINGS	114,093.88	241,156.71	217,928.00	217,928.00	386,848.00	224,498.00	224,498.00
Function 1670							
CENTRAL PRINTING & MAILING							
PRINTING & MAILING.CONTRACTUAL	28,415.99	17,407.36	43,472.00	43,472.00	37,972.00	32,972.00	32,972.00
Total Function 1670							
CENTRAL PRINTING & MAILING	28,415.99	17,407.36	43,472.00	43,472.00	37,972.00	32,972.00	32,972.00
Function 1680							
CENTRAL DATA PROCESSING							
CENTRAL DATA PROCESSING.PERSONAL SERVICES	0.00	0.00	0.00	0.00	18,000.00	18,000.00	18,000.00
DATA PROCESSING.CAPITAL.EQUIPMENT	1,396.00	0.00	25,000.00	70,000.00	55,000.00	50,000.00	50,000.00
DATA PROCESSING.CONTRACTUAL	24,695.82	31,441.13	41,940.00	41,940.00	45,100.00	42,600.00	42,600.00
Total Function 1680							
CENTRAL DATA PROCESSING	26,091.82	31,441.13	66,940.00	111,940.00	118,100.00	110,600.00	110,600.00
Function 1910							
UNALLOCATED INSURANCE							
UNALLOCATED INSURANCE	115,690.59	99,944.64	120,000.00	120,000.00	113,000.00	113,000.00	113,000.00
Total Function 1910							
UNALLOCATED INSURANCE	115,690.59	99,944.64	120,000.00	120,000.00	113,000.00	113,000.00	113,000.00
Function 1920							
MUNICIPAL ASSOCIATION DUES							
MUNICIPAL ASSOCIATION DUES	0.00	1,350.00	1,850.00	1,850.00	1,350.00	1,350.00	1,350.00
Total Function 1920							
MUNICIPAL ASSOCIATION DUES	0.00	1,350.00	1,850.00	1,850.00	1,350.00	1,350.00	1,350.00
Function 1940							
PURCHASE OF LAND							
PURCHASE OF LAND/RIGHT OF WAY.EQUIP & CAP OUTLAY	0.00	67,490.54	50,000.00	80,000.00	0.00	0.00	0.00
Total Function 1940							
PURCHASE OF LAND							

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Fund A							
Type E							
Function 1940							
GENERAL FUND							
Expense							
PURCHASE OF LAND	0.00	67,490.54	50,000.00	80,000.00	0.00	0.00	0.00
Function 1990							
CONTINGENCY	0.00	6,561.54	100,000.00	98,528.80	100,000.00	100,000.00	100,000.00
Total Function 1990							
CONTINGENCY	0.00	6,561.54	100,000.00	98,528.80	100,000.00	100,000.00	100,000.00
Function 3120							
POLICE & CONSTABLE							
POLICE.CONTRACTUAL	0.00	0.00	0.00	0.00	27,500.00	27,500.00	27,500.00
Total Function 3120							
POLICE & CONSTABLE	0.00	0.00	0.00	0.00	27,500.00	27,500.00	27,500.00
Function 3310							
TRAFFIC							
TRAFFIC.CONTRACTUAL	84,121.90	83,462.95	99,923.00	99,923.00	109,923.00	99,423.00	99,423.00
Total Function 3310							
TRAFFIC	84,121.90	83,462.95	99,923.00	99,923.00	109,923.00	99,423.00	99,423.00
Function 3510							
DOG CONTROL							
DOG CONTROL.CONTRACTUAL	21,551.00	24,597.30	22,000.00	22,422.00	23,353.00	23,353.00	23,353.00
Total Function 3510							
DOG CONTROL	21,551.00	24,597.30	22,000.00	22,422.00	23,353.00	23,353.00	23,353.00
Function 4020							
REGISTRAR							
REGISTRAR.PERSONAL SERVICES	2,073.75	2,050.00	2,300.00	2,300.00	2,800.00	2,400.00	2,400.00
REGISTRAR.CONTRACTUAL	0.00	70.67	235.00	235.00	235.00	235.00	235.00
Total Function 4020							
REGISTRAR	2,073.75	2,120.67	2,535.00	2,535.00	3,035.00	2,635.00	2,635.00
Function 4540							
MERCY FLIGHT							
AMBULANCE CONTRACTUAL	6,500.00	6,500.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00

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Fund A							
GENERAL FUND							
Type E							
Expense							
Function 4540							
MERCY FLIGHT							
Total Function 4540							
MERCY FLIGHT	6,500.00	6,500.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Function 5010							
HIGHWAY							
HIGHWAY SUPT.ELECTED	70,379.92	71,877.00	73,315.00	73,315.00	73,315.00	73,315.00	73,315.00
HIGHWAY.DEPUTY	3,008.20	3,007.94	3,068.00	3,068.00	3,129.00	3,129.00	3,129.00
HIGHWAY.ACCOUNT CLERK	28,734.25	31,716.91	32,500.00	700.00	35,500.00	34,320.00	34,320.00
Total Function 5010							
HIGHWAY	102,122.37	106,601.85	108,883.00	77,083.00	111,944.00	110,764.00	110,764.00
Function 5182							
STREET LIGHTING							
STREET LIGHTING.CONTRACTUAL	26,477.09	37,509.73	40,500.00	40,500.00	35,500.00	35,000.00	35,000.00
Total Function 5182							
STREET LIGHTING	26,477.09	37,509.73	40,500.00	40,500.00	35,500.00	35,000.00	35,000.00
Function 6410							
PUBLICITY							
PUBLICITY.CONTRACTUAL	54.00	0.00	0.00	0.00	10,000.00	5,000.00	5,000.00
PUBLICITY.PARK	3,619.67	1,683.31	1,700.00	1,749.20	1,900.00	1,800.00	1,800.00
Total Function 6410							
PUBLICITY	3,673.67	1,683.31	1,700.00	1,749.20	11,900.00	6,800.00	6,800.00
Function 6989							
ECONOMIC DEVELOPMENT							
ECONOMIC DEVELOPMENT.CONTRACTUAL	0.00	0.00	25,000.00	25,000.00	62,500.00	50,000.00	50,000.00
Total Function 6989							
ECONOMIC DEVELOPMENT	0.00	0.00	25,000.00	25,000.00	62,500.00	50,000.00	50,000.00
Function 7020							
RECREATION							
RECREATION.DIRECTOR	25,216.61	25,500.02	26,010.00	26,010.00	26,531.00	26,531.00	26,531.00
RECREATION.SR LIFEGUARD	0.00	0.00	0.00	0.00	5,460.00	5,460.00	5,460.00
RECREATION.CONTRACTUAL	4,772.59	5,662.12	2,200.00	2,200.00	2,200.00	1,800.00	1,800.00

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Account Description	2016 Actual Per 1-12	2017 Actual Per 1-12	Original 2018 Budget	Adjusted 2018 Budget	2019 DEPT HEAD Stage	2019 TENTATIVE Stage	2019 PRELIM Stage
Fund A							
GENERAL FUND							
Type E							
Expense							
Function 7020							
RECREATION							
Total Function 7020							
RECREATION	29,989.20	31,162.14	28,210.00	28,210.00	34,191.00	33,791.00	33,791.00
Function 7110							
PARK							
PARKS.MAINTENANCE ASSISTANT	22,692.68	14,009.51	38,760.00	38,760.00	43,500.00	43,500.00	43,500.00
PARK.LABORER F/T	78,814.48	82,818.13	37,716.00	37,716.00	37,440.00	0.00	0.00
LABORER SEASONAL.PERSONAL SERVICES	2,802.15	15,311.90	20,022.00	20,022.00	31,916.00	31,916.00	31,916.00
REC.ATTENDANTS GATEHOUSE	8,861.42	15,461.24	15,500.00	15,500.00	16,717.00	6,400.00	6,400.00
PARK.LABORER P/T	0.00	0.00	13,300.00	13,300.00	13,566.00	13,566.00	13,566.00
PARK.CAPITAL.EQUIPMENT	40,087.01	5,773.85	13,750.00	13,750.00	65,600.00	3,500.00	3,500.00
PARK.CAPITAL IMPROVEMENT	73,066.51	73,805.37	106,500.00	132,500.00	38,000.00	363,140.00	363,140.00
PARK.CONTRACTUAL	28,118.91	54,937.02	54,200.00	54,200.00	56,200.00	80,800.00	80,800.00
PARK.TREE & LANDSCAPE	22,575.50	50,269.15	25,000.00	25,000.00	7,000.00	4,000.00	4,000.00
Total Function 7110							
PARK	277,018.66	312,386.17	324,748.00	350,748.00	309,939.00	546,822.00	546,822.00
Function 7140							
PLAYGROUND/RECREATION							
PLAYGROUND/RECREATION.LIFEGUARDS	29,679.09	32,308.96	38,000.00	38,000.00	42,500.00	42,500.00	42,500.00
PLAYGROUND/RECREATION.SPECIALIST	16,805.66	12,134.25	18,250.00	18,250.00	14,700.00	14,400.00	14,400.00
PLAYGROUND/RECREATION.CAPITAL.EQUIPMENT	2,737.95	0.00	0.00	0.00	0.00	0.00	0.00
PLAYGROUND/RECREATION.CONTRACTUAL	2,289.41	1,130.05	3,800.00	3,800.00	3,800.00	1,450.00	1,450.00
RECREATION.CITY.PICKLEBALLCOURTS	0.00	0.00	0.00	0.00	23,000.00	23,000.00	23,000.00
PLAYGROUND/RECREATION.DAY CAMP WITH CITY	11,000.00	11,000.00	12,500.00	12,500.00	15,000.00	15,000.00	15,000.00
Total Function 7140							
PLAYGROUND/RECREATION	62,512.11	56,573.26	72,550.00	72,550.00	99,000.00	96,350.00	96,350.00
Function 7450							
MUSEUM							
MUSEUM.CONTRACTUAL	8,500.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Total Function 7450							
MUSEUM	8,500.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

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Fund A							
GENERAL FUND							
Type E							
Expense							
Function 7510							
HISTORIAN							
HISTORIAN.PERSONAL SERVICES	3,060.00	3,121.00	3,183.00	3,183.00	3,183.00	3,247.00	3,247.00
HISTORIAN.CONTRACTUAL	411.51	751.43	1,100.00	1,100.00	600.00	600.00	600.00
Total Function 7510							
HISTORIAN	3,471.51	3,872.43	4,283.00	4,283.00	3,783.00	3,847.00	3,847.00
Function 7550							
CELEBRATIONS							
CELEBRATIONS.CONTRACTUAL	2,183.33	3,342.10	3,500.00	4,500.00	4,000.00	4,000.00	4,000.00
Total Function 7550							
CELEBRATIONS	2,183.33	3,342.10	3,500.00	4,500.00	4,000.00	4,000.00	4,000.00
Function 7620							
ADULT RECREATION							
ADULT RECREATION.PERSONAL SERVICES	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00
ADULT RECREATION.CONTRACTUAL	0.00	0.00	0.00	0.00	12,500.00	10,000.00	10,000.00
Total Function 7620							
ADULT RECREATION	0.00	0.00	0.00	0.00	27,500.00	10,000.00	10,000.00
Function 7989							
FLTV 12							
FLTV 12.SUPPORT	0.00	0.00	0.00	0.00	19,000.00	19,000.00	0.00
Total Function 7989							
FLTV 12	0.00	0.00	0.00	0.00	19,000.00	19,000.00	0.00
Function 8010							
ZONING							
ZONING.DIR DEVELOPMENT	82,749.94	19,669.14	0.00	0.00	55,000.00	0.00	0.00
ZONING.INSPECTOR P/T	3,350.00	3,680.00	5,760.00	5,760.00	5,760.00	20,760.00	20,760.00
ZONING.PLANNING AIDE	13,172.71	19,552.50	28,080.00	28,080.00	31,616.00	31,616.00	31,616.00
ZONING..OFFICE SPECIALIST I	31,984.13	31,162.50	34,320.00	34,320.00	38,480.00	38,480.00	38,480.00
ZONING..ZONING INSP F/T	19,111.19	39,269.88	41,946.00	41,946.00	47,500.00	47,500.00	47,500.00
ZONING INSPECTOR.CAPITAL.EQUIPMENT	0.00	4,000.00	1,200.00	1,200.00	1,200.00	500.00	500.00
ZONING INSPECTOR.CONTRACTUAL	1,009.81	1,374.72	2,200.00	2,200.00	3,200.00	3,200.00	3,200.00
Total Function 8010							

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Fund A							
GENERAL FUND							
Type E							
Expense							
Function 8010							
ZONING							
	151,377.78	118,708.74	113,506.00	113,506.00	182,756.00	142,056.00	142,056.00
Function 8020							
PLANNING							
BOARD.PERSONAL SERVICES	12,410.00	12,266.00	13,000.00	13,000.00	13,750.00	13,750.00	13,750.00
STENOGRAPHER PT.PERSONAL SERVICES	3,018.00	1,619.80	5,000.00	5,000.00	6,200.00	6,200.00	6,200.00
PLANNING..ECB PERS SVCS BOARD	1,598.00	4,050.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
PLANNING..ECB STENOGRAPHER	984.00	3,263.00	1,900.00	1,900.00	2,000.00	2,000.00	2,000.00
PLANNING.PB.MISC.CONTRACTUAL	18,590.99	23,063.36	26,750.00	23,853.00	25,500.00	23,000.00	23,000.00
PLANNING.PB.ENGINEERING.CONTRACTUAL	2,209.90	7,633.00	10,000.00	10,160.00	11,000.00	10,000.00	10,000.00
PLANNING.COMP PLAN	0.00	0.00	0.00	0.00	3,500.00	3,500.00	3,500.00
PLANNING.OPEN SPACE & CONSERVATION PLAN	0.00	19,970.00	2,000.00	4,980.00	17,500.00	17,500.00	17,500.00
PLANNING.UPTOWN.PLANNING	0.00	0.00	80,000.00	80,000.00	17,500.00	17,500.00	17,500.00
PLANNING.HISTORICAL SURVEY	0.00	0.00	0.00	10,240.00	23,500.00	13,500.00	13,500.00
PLANNING..MIDDLECHESHIRERD	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00
ENVIRONMENTAL CONSULT BOARD	2,723.51	2,529.78	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total Function 8020							
PLANNING	41,534.40	74,394.94	145,850.00	156,333.00	227,650.00	214,150.00	214,150.00
Function 8040							
ZONING BOARD/APPEALS							
ZONING BOARD OF APPEALS.PERSONAL SERVICES	5,065.00	5,065.00	5,066.00	5,066.00	5,401.00	5,401.00	5,401.00
ZONING BOARD OF APPEALS SECRETARY.PERSONAL SERVICES	1,075.65	1,228.30	1,591.00	1,591.00	1,591.00	1,591.00	1,591.00
ZONING BOARD OF APPEALS CONTRACTUAL	12,384.92	5,598.59	18,000.00	15,709.00	13,000.00	11,000.00	11,000.00
Total Function 8040							
ZONING BOARD/APPEALS	18,525.57	11,891.89	24,657.00	22,366.00	19,992.00	17,992.00	17,992.00
Function 8140							
STORMSEWERS							
STORMSEWERS.CAPITAL.EQUIPMENT	0.00	0.00	1,000.00	1,000.00	1,000.00	500.00	500.00
STORMSEWERS.CONTRACTUAL	6,912.87	16,065.66	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Total Function 8140							
STORMSEWERS	6,912.87	16,065.66	2,500.00	2,500.00	2,500.00	2,000.00	2,000.00

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Fund A							
GENERAL FUND							
Type E							
Expense							
Function 8160							
WASTE & RECYCLING							
WASTE & RECYCLING MEO.PERSONAL SERVICES	56,905.76	57,718.21	58,914.00	58,914.00	59,725.00	59,725.00	59,725.00
WASTE & RECYCLING LABORS PT.PERSONAL SERVICES	10,811.64	13,571.00	19,250.00	19,250.00	20,780.00	20,780.00	20,780.00
WASTE & RECYCLING EQUIPMENT	0.00	163.30	37,100.00	37,100.00	0.00	0.00	0.00
WASTE & RECYCLING.GRANT IMPROVEMENTS	10,136.97	875.00	0.00	0.00	0.00	0.00	0.00
WASTE & RECYCLING CONTRACTUAL	72,066.85	77,751.66	88,750.00	88,750.00	85,100.00	85,100.00	85,100.00
Total Function 8160							
WASTE & RECYCLING	149,921.22	150,079.17	204,014.00	204,014.00	165,605.00	165,605.00	165,605.00
Function 8540							
DRAINAGE							
DRAINAGE.CONTRACTUAL	0.00	0.00	0.00	0.00	3,000.00	2,500.00	2,500.00
Total Function 8540							
DRAINAGE	0.00	0.00	0.00	0.00	3,000.00	2,500.00	2,500.00
Function 8664							
CODE ENFORCEMENT							
CODE ENFORCEMENT	54,363.14	64,500.02	65,790.00	65,790.00	67,110.00	67,110.00	67,110.00
CODE ENFORCEMENT	14,754.88	15,132.00	16,640.00	16,640.00	16,975.00	16,975.00	16,975.00
CODE ENFORCEMENT	53,067.07	58,500.00	59,670.00	59,670.00	60,875.00	60,875.00	60,875.00
CODE ENFORCEMENT.CAPITAL.EQUIPMENT	416.03	0.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00
CODE ENFORCEMENT.CONTRACTUAL	3,924.31	3,469.79	7,315.00	7,315.00	7,315.00	7,315.00	7,315.00
Total Function 8664							
CODE ENFORCEMENT	126,525.43	141,601.81	150,915.00	150,915.00	153,275.00	153,275.00	153,275.00
Function 8710							
CONSERVATION							
CONSERVATION.PERSONAL SERVICES	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00
CONSERVATION.CONTRACTUAL	0.00	0.00	0.00	0.00	5,000.00	2,500.00	2,500.00
Total Function 8710							
CONSERVATION	0.00	0.00	0.00	0.00	25,000.00	2,500.00	2,500.00
Function 8810							
CEMETERIES							
CEMETERIES CONTRACTUAL	10,650.00	13,600.00	11,000.00	11,000.00	16,000.00	15,000.00	15,000.00

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Fund A							
Type E							
Function 8810							
CEMETERIES							
Total Function 8810							
CEMETERIES	10,650.00	13,600.00	11,000.00	11,000.00	16,000.00	15,000.00	15,000.00
Function 8989							
OTHER SERVICES							
CDGA LAKE MANAGEMENT PLAN	22,365.37	26,229.65	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
Total Function 8989							
OTHER SERVICES	22,365.37	26,229.65	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
Function 9010							
NYS RETIREMENT							
NYS RETIREMENT	122,288.26	123,890.31	122,000.00	122,000.00	122,000.00	133,000.00	133,000.00
Total Function 9010							
NYS RETIREMENT	122,288.26	123,890.31	122,000.00	122,000.00	122,000.00	133,000.00	133,000.00
Function 9030							
SOCIAL SECURITY							
SOCIAL SECURITY/MEDICARE	83,705.64	89,026.57	90,000.00	90,000.00	90,000.00	95,000.00	95,000.00
Total Function 9030							
SOCIAL SECURITY	83,705.64	89,026.57	90,000.00	90,000.00	90,000.00	95,000.00	95,000.00
Function 9040							
WORKERS COMPENSATION							
WORKERS COMPENSATION	30,800.52	32,670.97	44,500.00	44,500.00	48,500.00	58,300.00	58,300.00
Total Function 9040							
WORKERS COMPENSATION	30,800.52	32,670.97	44,500.00	44,500.00	48,500.00	58,300.00	58,300.00
Function 9050							
UNEMPLOYMENT INSURANCE							
UNEMPLOYMENT INSURANCE	5,696.95	12,871.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Total Function 9050							
UNEMPLOYMENT INSURANCE	5,696.95	12,871.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Function 9055							
DISABILITY INSURANCE							

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Fund A							
Type E							
Function 9055							
DISABILITY INSURANCE	1,751.14	2,560.86	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Total Function 9055							
DISABILITY INSURANCE	<u>1,751.14</u>	<u>2,560.86</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
Function 9060							
HOSPITAL/MEDICAL INSURANCE							
MEDICAL INSURANCE	132,919.08	150,687.08	155,000.00	155,000.00	178,500.00	178,500.00	178,500.00
DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	11,500.00	11,500.00
MEDICAL BUY-OUT	5,999.76	6,615.12	4,000.00	4,000.00	2,000.00	2,000.00	2,000.00
HSA ACCOUNT	29,910.00	42,363.15	41,000.00	41,000.00	44,500.00	44,500.00	44,500.00
Total Function 9060							
HOSPITAL/MEDICAL INSURANCE	<u>168,828.84</u>	<u>199,665.35</u>	<u>200,000.00</u>	<u>200,000.00</u>	<u>225,000.00</u>	<u>236,500.00</u>	<u>236,500.00</u>
Function 9710							
SERIAL BONDS							
SERIAL BONDS.PRINCIPAL HIGHWAY FACILITY	0.00	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00
SERIAL BONDS.INTEREST.HIGHWAYFACILITY	0.00	0.00	0.00	110,000.00	42,557.00	85,113.00	85,113.00
Total Function 9710							
SERIAL BONDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>110,000.00</u>	<u>242,557.00</u>	<u>285,113.00</u>	<u>285,113.00</u>
Function 9950							
INTERFUND TRANSFERS							
TRANSFER.HIGHWAY FUND	0.00	1,011,388.87	0.00	0.00	0.00	0.00	0.00
Total Function 9950							
INTERFUND TRANSFERS	<u>0.00</u>	<u>1,011,388.87</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Type E							
Expense	<u>2,398,186.37</u>	<u>3,809,527.57</u>	<u>3,216,861.00</u>	<u>3,459,387.59</u>	<u>4,018,161.00</u>	<u>3,966,434.00</u>	<u>3,947,434.00</u>
Total Fund A							
GENERAL FUND	<u>555,109.41</u>	<u>(643,361.31)</u>	<u>67,900.00</u>	<u>34,565.41</u>	<u>(884,464.00)</u>	<u>0.00</u>	<u>0.00</u>

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Fund CM							
Type R							
Function 2001							
MISCELLANEOUS (SPECIFY)							
Revenue							
PARK & RECREATION FEES							
PARK & RECREATION FEES	47,000.00	139,000.00	60,000.00	60,000.00	15,000.00	15,000.00	15,000.00
Total Function 2001							
PARK & RECREATION FEES	47,000.00	139,000.00	60,000.00	60,000.00	15,000.00	15,000.00	15,000.00
Function 2401							
INTEREST & EARNINGS							
INTEREST & EARNINGS	626.74	553.69	0.00	0.00	400.00	400.00	400.00
Total Function 2401							
INTEREST & EARNINGS	626.74	553.69	0.00	0.00	400.00	400.00	400.00
Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET							
APPROPRIATED FUND BALANCE FOR BUDGET	0.00	0.00	40,000.00	70,000.00	0.00	280,740.00	280,740.00
Total Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET	0.00	0.00	40,000.00	70,000.00	0.00	280,740.00	280,740.00
Total Type R							
Revenue	47,626.74	139,553.69	100,000.00	130,000.00	15,400.00	296,140.00	296,140.00
Type E							
Function 9901							
Expense							
INTERFUND TRANSFER							
INTERFUND TRANSFER	0.00	83,207.60	100,000.00	130,000.00	0.00	296,140.00	296,140.00
Total Function 9901							
INTERFUND TRANSFER	0.00	83,207.60	100,000.00	130,000.00	0.00	296,140.00	296,140.00
Total Type E							
Expense	0.00	83,207.60	100,000.00	130,000.00	0.00	296,140.00	296,140.00
Total Fund CM							
MISCELLANEOUS (SPECIFY)	47,626.74	56,346.09	0.00	0.00	15,400.00	0.00	0.00

Date Prepared: 09/27/2018 11:26 AM
Report Date: 09/27/2018
Account Table:
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Fund CM MISCELLANEOUS (SPECIFY)

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Fund D HIGHWAY FUND							
Type R Revenue							
Function 1001 REAL PROPERTY TAXES							
REAL PROPERTY TAXES	826,853.00	826,853.00	865,343.00	865,343.00	865,000.00	865,000.00	865,000.00
Total Function 1001 REAL PROPERTY TAXES	826,853.00	826,853.00	865,343.00	865,343.00	865,000.00	865,000.00	865,000.00
Function 1120 NON PROPERTY SALES TAX							
NON PROPERTY SALES TAX	2,585,000.00	2,585,000.00	2,585,000.00	2,475,000.00	2,585,000.00	2,585,000.00	2,585,000.00
Total Function 1120 NON PROPERTY SALES TAX	2,585,000.00	2,585,000.00	2,585,000.00	2,475,000.00	2,585,000.00	2,585,000.00	2,585,000.00
Function 2302 SERVICES/OTHER GOVERNMENTS							
SERVICES/OTHER GOVERNMENTS	184,930.42	139,319.50	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
Total Function 2302 SERVICES/OTHER GOVERNMENTS	184,930.42	139,319.50	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
Function 2665 SALE OF EQUIPMENT							
SALE OF EQUIPMENT	65,471.00	49,979.00	130,000.00	130,000.00	65,500.00	65,500.00	65,500.00
Total Function 2665 SALE OF EQUIPMENT	65,471.00	49,979.00	130,000.00	130,000.00	65,500.00	65,500.00	65,500.00
Function 2680 INSURANCE RECOVERIES							
INSURANCE RECOVERIES	0.00	642.38	0.00	0.00	0.00	0.00	0.00
Total Function 2680 INSURANCE RECOVERIES	0.00	642.38	0.00	0.00	0.00	0.00	0.00
Function 3501 NYS STATE AID CHIPS							
NYS STATE AID CHIPS	257,820.88	297,409.59	291,000.00	299,582.00	298,000.00	298,000.00	298,000.00
Total Function 3501 NYS STATE AID CHIPS	257,820.88	297,409.59	291,000.00	299,582.00	298,000.00	298,000.00	298,000.00

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Fund D							
 Type R							
 Function 3589							
HIGHWAY FUND							
Revenue							
OTHER STATE AID							
OTHER STATE AID	120,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0.00
Total Function 3589							
OTHER STATE AID	<u>120,000.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Function 5031							
INTERFUND TRANSFERS							
INTERFUND TRANSFERS	0.00	11,388.87	100,000.00	100,000.00	0.00	0.00	0.00
Total Function 5031							
INTERFUND TRANSFERS	<u>0.00</u>	<u>11,388.87</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET							
APPROPRIATED FUND BALANCE FOR BUDGET	0.00	0.00	484,107.00	484,107.00	153,750.00	143,590.00	143,590.00
Total Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET	<u>0.00</u>	<u>0.00</u>	<u>484,107.00</u>	<u>484,107.00</u>	<u>153,750.00</u>	<u>143,590.00</u>	<u>143,590.00</u>
Function 9231							
HIGHWAY EQUIPMENT RESERVE							
HIGHWAY EQUIPMENT RESERVE	0.00	0.00	0.00	192,890.97	0.00	0.00	0.00
Total Function 9231							
HIGHWAY EQUIPMENT RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>192,890.97</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Function 9232							
IMPROVEMENT RESERVE FOR BUDGET							
HGWY IMPROVEMENT RESERVE FOR BUDGET	0.00	0.00	0.00	0.00	175,000.00	175,000.00	175,000.00
Total Function 9232							
IMPROVEMENT RESERVE FOR BUDGET	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>175,000.00</u>	<u>175,000.00</u>	<u>175,000.00</u>
Total Type R							
Revenue	<u>4,040,075.30</u>	<u>3,910,592.34</u>	<u>4,690,450.00</u>	<u>4,781,922.97</u>	<u>4,277,250.00</u>	<u>4,267,090.00</u>	<u>4,267,090.00</u>
Type E							
Function 1420							
Expense							
ATTORNEY							

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Fund D							
 HIGHWAY FUND							
Type E							
 Expense							
Function 1420							
 ATTORNEY							
HWY.ATTORNEY.CONTRACTUAL	0.00	0.00	0.00	0.00	7,500.00	5,000.00	5,000.00
Total Function 1420							
 ATTORNEY	0.00	0.00	0.00	0.00	7,500.00	5,000.00	5,000.00
Function 1440							
 ENGINEERING							
HWY.ENGINEERING.CONTRACTUAL	0.00	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00
Total Function 1440							
 ENGINEERING	0.00	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00
Function 1710							
 HWY LEGAL, ENGINEERING							
HWY.CONTRACTUAL	74,087.40	41,936.48	51,650.00	58,764.90	14,650.00	14,350.00	14,350.00
Total Function 1710							
 HWY LEGAL, ENGINEERING	74,087.40	41,936.48	51,650.00	58,764.90	14,650.00	14,350.00	14,350.00
Function 5110							
 GENERAL REPAIRS							
GENERAL REPAIRS.WAGES F/T	534,899.62	519,667.66	568,000.00	568,000.00	525,000.00	525,000.00	525,000.00
GENERAL REPAIRS.VACATIONBUYBACK	0.00	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
GENERAL REPAIRS.RETIREEPAYOUT	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
GENERAL REPAIRS.CONTRACTUAL	1,675,959.61	1,475,353.11	1,688,300.00	1,688,300.00	1,856,000.00	1,496,000.00	1,496,000.00
Total Function 5110							
 GENERAL REPAIRS	2,210,859.23	1,995,020.77	2,256,300.00	2,256,300.00	2,399,000.00	2,039,000.00	2,039,000.00
Function 5130							
 MACHINERY							
MACHINERY.CAPITAL.EQUIPMENT	564,343.98	338,972.00	692,500.00	775,390.97	437,600.00	436,100.00	436,100.00
MACHINERY.CONTRACTUAL..	141,124.30	135,805.56	233,350.00	151,371.18	236,850.00	236,850.00	236,850.00
MACHINERY.FUEL METERING	95,257.04	130,780.45	220,750.00	220,750.00	220,750.00	220,750.00	220,750.00
Total Function 5130							
 MACHINERY	800,725.32	605,558.01	1,146,600.00	1,147,512.15	895,200.00	893,700.00	893,700.00
Function 5142							
 SNOW REMOVAL							

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Fund D							
 HIGHWAY FUND							
Type E							
 Expense							
Function 5142							
 SNOW REMOVAL							
SNOW REMOVAL.WAGES F/T	346,501.26	383,705.74	368,000.00	368,000.00	450,000.00	425,000.00	425,000.00
SNOW REMOVAL.CONTRACTUAL	317,894.75	399,122.72	400,000.00	400,000.00	415,000.00	415,000.00	415,000.00
Total Function 5142							
 SNOW REMOVAL	664,396.01	782,828.46	768,000.00	768,000.00	865,000.00	840,000.00	840,000.00
Function 9010							
 NYS RETIREMENT							
NYS RETIREMENT	139,569.14	125,463.96	165,000.00	165,000.00	165,000.00	120,000.00	120,000.00
Total Function 9010							
 NYS RETIREMENT	139,569.14	125,463.96	165,000.00	165,000.00	165,000.00	120,000.00	120,000.00
Function 9030							
 SOCIAL SECURITY							
SOCIAL SECURITY/MEDICARE	67,947.69	63,859.92	65,000.00	65,000.00	65,000.00	70,000.00	70,000.00
Total Function 9030							
 SOCIAL SECURITY	67,947.69	63,859.92	65,000.00	65,000.00	65,000.00	70,000.00	70,000.00
Function 9040							
 WORKERS COMPENSATION							
WORKERS COMPENSATION	24,020.90	40,268.87	33,500.00	34,967.10	48,500.00	41,340.00	41,340.00
Total Function 9040							
 WORKERS COMPENSATION	24,020.90	40,268.87	33,500.00	34,967.10	48,500.00	41,340.00	41,340.00
Function 9050							
 UNEMPLOYMENT INSURANCE							
UNEMPLOYMENT INSURANCE	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total Function 9050							
 UNEMPLOYMENT INSURANCE	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Function 9055							
 DISABILITY INSURANCE							
DISABILITY INSURANCE	434.32	549.00	500.00	500.00	500.00	500.00	500.00
Total Function 9055							
 DISABILITY INSURANCE							

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Fund D							
 HIGHWAY FUND							
 Type E							
 Expense							
 Function 9055							
 DISABILITY INSURANCE							
	434.32	549.00	500.00	500.00	500.00	500.00	500.00
 Function 9060							
 HOSPITAL/MEDICAL INSURANCE							
MEDICAL INSURANCE	125,374.65	122,522.94	130,000.00	130,000.00	138,000.00	138,000.00	138,000.00
DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	13,000.00	13,000.00
MEDICAL BUY-OUT	6,153.60	9,708.68	6,000.00	6,000.00	4,000.00	4,000.00	4,000.00
HSA ACCOUNT	34,486.66	36,375.50	38,000.00	38,000.00	35,000.00	35,000.00	35,000.00
MEDICAL RETIREE BENEFIT	14,501.35	22,882.15	27,900.00	27,900.00	26,200.00	26,200.00	26,200.00
Total Function 9060							
 HOSPITAL/MEDICAL INSURANCE							
	<u>180,516.26</u>	<u>191,489.27</u>	<u>201,900.00</u>	<u>201,900.00</u>	<u>203,200.00</u>	<u>216,200.00</u>	<u>216,200.00</u>
Total Type E							
 Expense							
	<u>4,162,556.27</u>	<u>3,846,974.74</u>	<u>4,690,450.00</u>	<u>4,699,944.15</u>	<u>4,690,550.00</u>	<u>4,267,090.00</u>	<u>4,267,090.00</u>
Total Fund D							
 HIGHWAY FUND							
	<u>(122,480.97)</u>	<u>63,617.60</u>	<u>0.00</u>	<u>81,978.82</u>	<u>(413,300.00)</u>	<u>0.00</u>	<u>0.00</u>

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Fund S							
Type R							
Function 1001							
REAL PROPERTY TAXES.ANDREWS - NORTH ROAD WATER DISTRICT	20,028.00	21,000.00	17,139.00	17,139.00	18,106.00	18,106.00	18,106.00
REAL PROPERTY TAXES.CANANDAIGUA - FARMINGTON WATER DISTRICT	83,309.00	128,000.00	202,569.00	202,569.00	181,703.00	181,703.00	181,703.00
REAL PROPERTY TAXES.MCINTYRE ROAD WATER DISTRICT	7,000.00	6,000.00	7,997.00	7,997.00	7,855.00	7,855.00	7,855.00
REAL PROPERTY TAXES.CANANDAIGUA BRISTOL JOINT WATER DISTRICT	2,801.00	2,860.00	2,878.00	2,878.00	3,266.00	3,266.00	3,254.00
REAL PROPERTY TAXES.EMERSON ALLEN TOWNLINE RD WATER DISTRICT	15,156.00	16,000.00	18,046.00	18,046.00	19,000.00	19,000.00	19,000.00
REAL PROPERTY TAXES.CANANDAIGUA CONSOLIDATED WATER DISTRICT	264,167.00	285,000.00	288,541.00	288,541.00	475,000.00	475,000.00	475,000.00
REAL PROPERTY TAXES.EX 36 - COUNTY ROAD #30 WATER DISTRICT	16,811.00	15,000.00	16,478.00	16,478.00	17,500.00	17,500.00	17,500.00
REAL PROPERTY TAXES.HOPKINS GRIMBLE WATER DISTRICT	10,000.00	8,000.00	9,613.00	9,613.00	11,000.00	11,000.00	11,000.00
REAL PROPERTY TAXES.HICKOX ROAD WATER DISTRICT	3,942.00	3,918.00	3,315.00	3,315.00	3,400.00	3,400.00	3,400.00
REAL PROPERTY TAXES.NOTT RD EXT 40	5,000.00	6,000.00	6,174.00	6,174.00	6,682.00	6,682.00	6,682.00
REAL PROPERTY TAXES.CO RD 32 WATER DISTRICT, EXT #41	0.00	0.00	0.00	0.00	12,500.00	12,500.00	12,500.00
Total Function 1001							
REAL PROPERTY TAXES	428,214.00	491,778.00	572,750.00	572,750.00	756,012.00	756,012.00	756,000.00
Function 1030							
IN LIEU OF TAXES							
SPECIAL ASSESSMENT.CANANDAIGUA BRISTOL JOINT WATER DISTRICT	17,385.00	17,098.10	16,783.00	16,783.00	17,712.00	17,712.00	17,712.00
Total Function 1030							
IN LIEU OF TAXES	17,385.00	17,098.10	16,783.00	16,783.00	17,712.00	17,712.00	17,712.00
Function 2140							
WATER RENTS							
WATER RENTS.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	600,000.00	600,000.00	615,000.00	675,000.00	675,000.00
Total Function 2140							
WATER RENTS	0.00	0.00	600,000.00	600,000.00	615,000.00	675,000.00	675,000.00
Function 2142							
WATER METER SALES							

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Fund S							
Type R							
Function 2142							
WATER METER SALES.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	2,200.00	2,200.00	2,200.00	2,000.00	2,000.00
Total Function 2142							
WATER METER SALES	<u>0.00</u>	<u>0.00</u>	<u>2,200.00</u>	<u>2,200.00</u>	<u>2,200.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
Function 2144							
WATER SERVICES							
WATER SERVICES.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	20,000.00	20,000.00	20,000.00	10,000.00	10,000.00
Total Function 2144							
WATER SERVICES	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
Function 2148							
RETURNED CHECK FEE							
PENALTY ON WATER.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total Function 2148							
RETURNED CHECK FEE	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
Function 2770							
MISCELLANEOUS INCOME							
MISCELLANEOUS INCOME.CANANDAIGUA BRISTOL JOINT WATER DISTRICT	48,410.41	50,083.42	45,780.00	45,780.00	43,813.00	43,813.00	49,019.00
Total Function 2770							
MISCELLANEOUS INCOME	<u>48,410.41</u>	<u>50,083.42</u>	<u>45,780.00</u>	<u>45,780.00</u>	<u>43,813.00</u>	<u>43,813.00</u>	<u>49,019.00</u>
Function 3991							
ST AID. WATER CAP PROJECT							
ST AID. WATER CAP PROJECT.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	0.00	0.00	0.00	750,000.00	750,000.00
Total Function 3991							
ST AID. WATER CAP PROJECT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>750,000.00</u>	<u>750,000.00</u>
Function 5031							
INTERFUND TRANSFERS							
INTERFUND TRANSFERS.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	402,353.00	402,353.00	21,704.00	21,704.00	24,820.00

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Fund S							
Type R							
Function 5031							
WATER DISTRICTS							
Revenue							
INTERFUND TRANSFERS							
Total Function 5031							
INTERFUND TRANSFERS	<u>0.00</u>	<u>0.00</u>	<u>402,353.00</u>	<u>402,353.00</u>	<u>21,704.00</u>	<u>21,704.00</u>	<u>24,820.00</u>
Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET							
APPROPRIATED FUND BALANCE FOR BUDGET.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	8,947.00	851,087.26	0.00	0.00	0.00
APPROPRIATED FUND BALANCE FOR BUDGET.HOPKINS GRIMBLE WATER DISTRICT	0.00	0.00	4,838.00	4,838.00	3,647.00	3,647.00	3,647.00
Total Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET	<u>0.00</u>	<u>0.00</u>	<u>13,785.00</u>	<u>855,925.26</u>	<u>3,647.00</u>	<u>3,647.00</u>	<u>3,647.00</u>
Total Type R							
Revenue	<u>494,009.41</u>	<u>558,959.52</u>	<u>1,678,651.00</u>	<u>2,520,791.26</u>	<u>1,485,088.00</u>	<u>2,284,888.00</u>	<u>2,293,198.00</u>
Type E							
Expense							
Function 1380							
FISCAL AGENT FEES							
FISCAL AGENT FEES.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Total Function 1380							
FISCAL AGENT FEES	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>1,500.00</u>
Function 1910							
UNALLOCATED INSURANCE							
UNALLOCATED INSURANCE.CONTRACTUAL.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	0.00	0.00	7,190.00	7,190.00	7,190.00
Total Function 1910							
UNALLOCATED INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,190.00</u>	<u>7,190.00</u>	<u>7,190.00</u>
Function 1990							
CONTINGENCY							
CONTINGENCY.CONTRACTUAL.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	0.00	0.00	165,688.00	158,188.00	161,304.00
Function 1990							

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Fund S							
Type E							
Function 1990							
CONTINGENCY							
Total							
CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>165,688.00</u>	<u>158,188.00</u>	<u>161,304.00</u>
Function 8310							
WATER ADMINISTRATOR							
WATER ADMINISTRATOR.SUPERINTENDENT.SALARY.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	18,500.00	18,500.00	25,000.00	25,000.00	25,000.00
WATER ADMINISTRATOR.MOTOR EQUIPMENT OPERATOR.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	153,080.00	153,080.00	158,000.00	155,000.00	155,000.00
WATER ADMINISTRATOR.CAPITAL.EQUIPMENT.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	68,000.00	166,140.26	52,500.00	57,500.00	57,500.00
WATER ADMINISTRATOR.CONTRACTUAL.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
WATER ADMINISTRATOR.LEGAL SERVICES.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	1,500.00	26,500.00	25,000.00	10,000.00	10,000.00
WATER ADMINISTRATOR.METER READING.CONTRACTUAL.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	28,500.00	28,500.00	35,500.00	35,500.00	35,500.00
WATER ADMINISTRATOR.VEHICLE & REPAIR.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
WATER ADMINISTRATOR.TRAINING & MEMBERSHIP DUES.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
WATER ADMINISTRATOR.ENGINEERING.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	65,000.00	273,000.00	125,000.00	125,000.00	125,000.00
Total Function 8310							
WATER ADMINISTRATOR	<u>0.00</u>	<u>0.00</u>	<u>343,580.00</u>	<u>674,720.26</u>	<u>430,000.00</u>	<u>417,000.00</u>	<u>417,000.00</u>
Function 8320							
WATER PURCHASES							
WATER PURCHASES.CONTRACTUAL.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	425,000.00	425,000.00	425,000.00	425,000.00	425,000.00
WATER PURCHASES.UTILITIES.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	51,000.00	51,000.00	51,000.00	51,000.00	51,000.00
Total Function 8320							
WATER PURCHASES	<u>0.00</u>	<u>0.00</u>	<u>476,000.00</u>	<u>476,000.00</u>	<u>476,000.00</u>	<u>476,000.00</u>	<u>476,000.00</u>

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Fund S							
WATER DISTRICTS							
Type E							
Expense							
Function 8320							
WATER PURCHASES							
Function 8340							
SERVICES & MAINTENANCE							
SERVICES & MAINTENANCE.CONTRACTUAL.MCINTYRE ROAD WATER DISTRICT	0.00	0.00	0.00	0.00	776.00	776.00	776.00
SERVICES & MAINTENANCE.CONTRACTUAL.CANANDAIGUA BRISTOL JOINT WATER DISTRICT	0.00	0.00	0.00	0.00	1,306.00	1,306.00	3,384.00
SERVICES & MAINTENANCE.CONTRACTUAL.EXT 36 - COUNTY ROAD #30 WATER DISRICT	0.00	0.00	0.00	0.00	1,836.00	1,836.00	1,836.00
SERVICES & MAINTENANCE.CONTRACTUAL.HOPKINS GRIMBLE WATER DISTRICT	0.00	0.00	0.00	0.00	1,604.00	1,604.00	1,604.00
SERVICES & MAINTENANCE.CONTRACTUAL.NOTT RD EXT 40	0.00	0.00	0.00	0.00	967.00	967.00	967.00
SERVICES & MAINTENANCE.CONTRACTUAL.CO RD 32 WATER DISTRICT, EXT #41	0.00	0.00	0.00	0.00	1,235.00	1,235.00	1,235.00
SERVICES & MAINTENANCE.SERVICES & MAINTENANCE.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	155,220.00	151,220.00	150,000.00	155,000.00	155,000.00
SERVICES & MAINTENANCE...HICKOX ROAD WATER DISTRICT	0.00	0.00	0.00	0.00	379.00	379.00	379.00
Total Function 8340							
SERVICES & MAINTENANCE	0.00	0.00	155,220.00	151,220.00	158,103.00	163,103.00	165,181.00
Function 8350							
COMMON WATER							
COMMON WATER.CONTRACTUAL.ANDREWS - NORTH ROAD WATER DISTRICT	2,925.00	4,189.00	6,129.00	6,129.00	7,500.00	7,500.00	7,500.00
COMMON WATER.CONTRACTUAL.CANANDAIGUA - FARMINGTON WATER DISTRICT	83,839.00	139,696.72	202,569.00	202,569.00	181,703.00	181,703.00	181,703.00
COMMON WATER.CONTRACTUAL.EMERSON ALLEN TOWNLINE RD WATER DISTRICT	10,041.58	3,182.00	4,664.00	4,664.00	5,918.00	5,918.00	5,918.00
COMMON WATER.CONTRACTUAL.HICKOX ROAD WATER DISTRICT	0.00	0.00	2,500.00	2,500.00	0.00	0.00	0.00
Total Function 8350							
COMMON WATER	96,805.58	147,067.72	215,862.00	215,862.00	195,121.00	195,121.00	195,121.00
Function 8389							
COMMON WATER							
COMMON WATER.CONTRACTUAL.ANDREWS - NORTH ROAD WATER DISTRICT	369.15	0.00	0.00	0.00	0.00	0.00	0.00
COMMON WATER.CONTRACTUAL.CANANDAIGUA -	9,315.48	0.00	0.00	0.00	0.00	0.00	0.00

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Fund S							
WATER DISTRICTS							
Type E							
Expense							
Function 8389							
COMMON WATER							
FARMINGTON WATER DISTRICT							
Total Function 8389							
COMMON WATER							
	9,684.63	0.00	0.00	0.00	0.00	0.00	0.00
Function 8397							
WATER CAPITAL PROJECTS							
WATER CAPITAL	0.00	0.00	0.00	357,000.00	0.00	332,360.00	332,360.00
PROJECTS.CAPITAL.EQUIPMENT.CANANDAIGUA							
CONSOLIDATED WATER DISTRICT							
WATER CAPITAL	0.00	0.00	0.00	158,000.00	0.00	321,966.00	321,966.00
PROJECTS.CONTRACTUAL.CANANDAIGUA							
CONSOLIDATED WATER DISTRICT							
Total Function 8397							
WATER CAPITAL PROJECTS							
	0.00	0.00	0.00	515,000.00	0.00	654,326.00	654,326.00
Function 9010							
NYS RETIREMENT							
NYS RETIREMENT..CANANDAIGUA CONSOLIDATED	0.00	0.00	19,000.00	19,000.00	19,000.00	17,000.00	17,000.00
WATER DISTRICT							
Total Function 9010							
NYS RETIREMENT							
	0.00	0.00	19,000.00	19,000.00	19,000.00	17,000.00	17,000.00
Function 9030							
SOCIAL SECURITY							
SOCIAL SECURITY...CANANDAIGUA CONSOLIDATED	0.00	0.00	12,000.00	12,000.00	12,000.00	16,640.00	16,640.00
WATER DISTRICT							
Total Function 9030							
SOCIAL SECURITY							
	0.00	0.00	12,000.00	12,000.00	12,000.00	16,640.00	16,640.00
Function 9040							
WORKERS COMPENSATION							
WORKERS COMPENSATION...CANANDAIGUA	0.00	0.00	5,900.00	5,650.00	9,000.00	6,360.00	6,360.00
CONSOLIDATED WATER DISTRICT							
Total Function 9040							
WORKERS COMPENSATION							
	0.00	0.00	5,900.00	5,650.00	9,000.00	6,360.00	6,360.00

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Fund S							
WATER DISTRICTS							
Type E							
Expense							
Function 9050							
UNEMPLOYMENT INSURANCE							
UNEMPLOYMENT INSURANCE...CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	500.00	500.00	500.00	500.00	500.00
Total Function 9050							
UNEMPLOYMENT INSURANCE	0.00	0.00	500.00	500.00	500.00	500.00	500.00
Function 9055							
DISABILITY INSURANCE							
DISABILITY INSURANCE...CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	100.00	100.00	100.00	100.00	100.00
Total Function 9055							
DISABILITY INSURANCE	0.00	0.00	100.00	100.00	100.00	100.00	100.00
Function 9060							
HOSPITAL/MEDICAL INSURANCE							
MEDICAL INSURANCE...CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	17,900.00	17,900.00	17,900.00	17,900.00	17,900.00
DENTAL INSURANCE.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00
MEDICAL INSURANCE.HSA ACCOUNT.CANANDAIGUA CONSOLIDATED WATER DISTRICT	0.00	0.00	6,800.00	7,050.00	9,500.00	9,500.00	9,500.00
Total Function 9060							
HOSPITAL/MEDICAL INSURANCE	0.00	0.00	24,700.00	24,950.00	27,400.00	28,900.00	28,900.00
Function 9710							
SERIAL BONDS							
SERIAL BONDS.PRINCIPAL.ANDREWS - NORTH ROAD WATER DISTRICT	15,000.00	15,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
SERIAL BONDS.PRINCIPAL.MCINTYRE ROAD WATER DISTRICT	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
SERIAL BONDS BRISTOL.PRINCIPAL.CANANDAIGUA BRISTOL JOINT WATER DISTRICT	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	20,000.00	20,000.00
SERIAL BONDS.PRINCIPAL.EMERSON ALLEN TOWNLINE RD WATER DISTRICT	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
SERIAL BONDS.PRINCIPAL.EX 36 - COUNTY ROAD #30 WATER DISRICT	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
SERIAL BONDS.PRINCIPAL.HOPKINS GRIMBLE WATER DISTRICT	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
SERIAL BONDS.PRINCIPAL.NOTT RD EXT 40	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
SERIAL BONDS.INTEREST.ANDREWS - NORTH ROAD	2,121.00	1,515.00	1,010.00	1,010.00	606.00	606.00	606.00

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Fund S							
WATER DISTRICTS							
Type E							
Expense							
Function 9710							
SERIAL BONDS							
WATER DISTRICT							
SERIAL BONDS.INTEREST.MCINTYRE ROAD WATER DISTRICT	4,232.00	4,126.00	4,020.00	4,020.00	3,914.00	3,914.00	3,914.00
SERIAL BONDS BRISTOL.INTEREST.CANANDAIGUA BRISTOL JOINT WATER DISTRICT	43,662.54	42,950.08	42,238.00	42,238.00	46,525.00	41,525.00	41,525.00
SERIAL BONDS.INTEREST.EMERSON ALLEN TOWNLINE RD WATER DISTRICT	7,907.00	7,657.00	7,382.00	7,382.00	7,082.00	7,082.00	7,082.00
SERIAL BONDS.INTEREST.EX 36 - COUNTY ROAD #30 WATER DISRICT	10,075.00	9,875.00	9,675.00	9,675.00	9,475.00	9,475.00	9,475.00
SERIAL BONDS.INTEREST.HOPKINS GRIMBLE WATER DISTRICT	6,237.50	6,037.50	5,838.00	5,838.00	5,638.00	5,638.00	5,638.00
SERIAL BONDS.INTEREST.NOTT RD EXT 40	2,294.00	2,201.00	2,108.00	2,108.00	2,015.00	2,015.00	2,015.00
Total Function 9710							
SERIAL BONDS	126,529.04	124,361.58	118,271.00	118,271.00	121,255.00	121,255.00	121,255.00
Function 9795							
INTERFUND LOAN							
INTERFUND LOAN...CO RD 32 WATER DISTRICT, EXT #41	0.00	0.00	0.00	0.00	10,536.00	10,536.00	10,536.00
Total Function 9795							
INTERFUND LOAN	0.00	0.00	0.00	0.00	10,536.00	10,536.00	10,536.00
Function 9903							
TRANSFER/WATER-MAINTENANCE							
TRANSFER/WATER-MAINTENANCE...MCINTYRE ROAD WATER DISTRICT	1,203.00	0.00	1,977.00	1,977.00	1,165.00	1,165.00	1,165.00
TRANSFER/WATER-MAINTENANCE...CANANDAIGUA BRISTOL JOINT WD-CANANDAIGUA	8,229.00	0.00	8,203.00	8,203.00	1,960.00	1,960.00	5,076.00
TRANSFER/WATER-MAINTENANCE...CANANDAIGUA CONSOLIDATED WATER DISTRICT	264,167.00	0.00	288,541.00	288,541.00	0.00	0.00	0.00
TRANSFER/WATER-MAINTENANCE...EX 36 - COUNTY ROAD #30 WATER DISRICT	1,736.00	0.00	1,803.00	1,803.00	1,189.00	1,189.00	1,189.00
TRANSFER/WATER-MAINTENANCE...HOPKINS GRIMBLE WATER DISTRICT	3,393.00	0.00	3,613.00	3,613.00	2,405.00	2,405.00	2,405.00
TRANSFER/WATER-MAINTENANCE...HICKOX ROAD WATER DISTRICT	1,442.00	0.00	815.00	815.00	3,021.00	3,021.00	3,021.00
TRANSFER/WATER-MAINTENANCE...NOTT RD EXT 40	994.00	0.00	1,066.00	1,066.00	700.00	700.00	700.00
TRANSFER/WATER-MAINTENANCE...CO RD 32 WATER DISTRICT, EXT #41	0.00	0.00	0.00	0.00	729.00	729.00	729.00
Total Function 9903							

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Fund S							
WATER DISTRICTS							
Type E							
Expense							
Function 9903							
TRANSFER/WATER-MAINTENANCE							
TRANSFER/WATER-MAINTENANCE	281,164.00	0.00	306,018.00	306,018.00	11,169.00	11,169.00	14,285.00
Total Type E							
Expense	514,183.25	271,429.30	1,678,651.00	2,520,791.26	1,644,562.00	2,284,888.00	2,293,198.00
Total Fund S							
WATER DISTRICTS	(20,173.84)	287,530.22	0.00	0.00	(159,474.00)	0.00	0.00

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Fund SD							
DRAINAGE DISTRICTS							
Type R							
Revenue							
Function 1030							
SPECIAL ASSESSMENT							
SPECIAL ASSESSMENT.LAKEWOOD MEADOWS DRAINAGE DISTRICT	0.00	2,052.75	2,053.00	2,053.00	0.00	0.00	0.00
SPECIAL ASSESSMENT.ASHTON DRAINAGE DISTRICT	2,993.00	2,000.20	2,000.00	2,000.00	0.00	0.00	0.00
SPECIAL ASSESSMENT.FOX RIDGE DRAINAGE DISTRICT	0.00	3,002.88	3,003.00	3,003.00	0.00	0.00	0.00
SPECIAL ASSESSMENT.OLD BROOKSIDE DRAINAGE DISTRICT	4,230.00	2,002.56	2,003.00	2,003.00	0.00	0.00	0.00
SPECIAL ASSESSMENT.LAKESIDE ESTATES DRAINAGE DISTRICT	2,508.00	1,500.24	1,500.00	1,500.00	0.00	0.00	0.00
SPECIAL ASSESSMENT.WATERFORD POINT DRAINAGE DISTRICT	0.00	5,000.55	5,000.00	5,000.00	0.00	0.00	0.00
Total Function 1030							
SPECIAL ASSESSMENT	9,731.00	15,559.18	15,559.00	15,559.00	0.00	0.00	0.00
Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET							
APPROPRIATED FUND BALANCE FOR BUDGET.RT 332 DRAINAGE DISTRICT	0.00	0.00	75,000.00	75,000.00	0.00	0.00	0.00
Total Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET	0.00	0.00	75,000.00	75,000.00	0.00	0.00	0.00
Total Type R							
Revenue	9,731.00	15,559.18	90,559.00	90,559.00	0.00	0.00	0.00
Type E							
Expense							
Function 8520							
MAINTENANCE							
MAINTENANCE..RT 332 DRAINAGE DISTRICT	0.00	0.00	75,000.00	75,000.00	0.00	0.00	0.00
MAINTENANCE..LAKEWOOD MEADOWS DRAINAGE DISTRICT	0.00	0.00	2,053.00	2,053.00	0.00	0.00	0.00
MAINTENANCE..ASHTON DRAINAGE DISTRICT	0.00	6,597.00	2,000.00	2,000.00	0.00	0.00	0.00
MAINTENANCE..FOX RIDGE DRAINAGE DISTRICT	0.00	0.00	3,003.00	3,003.00	0.00	0.00	0.00
MAINTENANCE..LANDINGS DRAINAGE DISTRICT	0.00	0.00	0.00	1,782.50	0.00	0.00	0.00
MAINTENANCE..OLD BROOKSIDE DRAINAGE DISTRICT	0.00	0.00	2,003.00	2,003.00	0.00	0.00	0.00
MAINTENANCE..LAKESIDE ESTATES DRAINAGE DISTRICT	0.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00
MAINTENANCE..WATERFORD POINT DRAINAGE DISTRICT	0.00	0.00	5,000.00	6,985.35	0.00	0.00	0.00
Total Function 8520							

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Fund SD							
Type E							
Function 8520							
MAINTENANCE	0.00	6,597.00	90,559.00	94,326.85	0.00	0.00	0.00
Total Type E Expense	0.00	6,597.00	90,559.00	94,326.85	0.00	0.00	0.00
Total Fund SD DRAINAGE DISTRICTS	9,731.00	8,962.18	0.00	(3,767.85)	0.00	0.00	0.00

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Fund SF							
FIRE PROTECTION DISTRICTS							
Type R							
Revenue							
Function 1001							
REAL PROPERTY TAXES							
REAL PROPERTY TAXES.FIRE PROTECTION DISTRICT	909,514.00	935,486.00	947,096.00	947,096.00	1,052,011.00	1,052,011.00	1,052,011.00
Total Function 1001							
REAL PROPERTY TAXES	<u>909,514.00</u>	<u>935,486.00</u>	<u>947,096.00</u>	<u>947,096.00</u>	<u>1,052,011.00</u>	<u>1,052,011.00</u>	<u>1,052,011.00</u>
Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET							
APPROPRIATED FUND BALANCE FOR BUDGET.FIRE PROTECTION DISTRICT	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00
Total Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Type R							
Revenue	<u>909,514.00</u>	<u>935,486.00</u>	<u>947,096.00</u>	<u>972,096.00</u>	<u>1,052,011.00</u>	<u>1,052,011.00</u>	<u>1,052,011.00</u>
Type E							
Expense							
Function 3410							
FIRE							
FIRE PROTECTION DISTRICT AGREEMENTS	909,514.00	944,722.00	947,096.00	947,096.00	1,052,011.00	1,052,011.00	1,052,011.00
Total Function 3410							
FIRE	<u>909,514.00</u>	<u>944,722.00</u>	<u>947,096.00</u>	<u>947,096.00</u>	<u>1,052,011.00</u>	<u>1,052,011.00</u>	<u>1,052,011.00</u>
Total Type E							
Expense	<u>909,514.00</u>	<u>944,722.00</u>	<u>947,096.00</u>	<u>947,096.00</u>	<u>1,052,011.00</u>	<u>1,052,011.00</u>	<u>1,052,011.00</u>
Total Fund SF							
FIRE PROTECTION DISTRICTS	<u>0.00</u>	<u>(9,236.00)</u>	<u>0.00</u>	<u>25,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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Fund SL							
Type R							
Function 1001							
REAL PROPERTY TAXES.CENTERPOINT LIGHTING DISTRICT	1,800.00	0.00	5,800.00	5,800.00	3,800.00	3,800.00	3,800.00
REAL PROPERTY TAXES.FOX RIDGE LIGHTING DISTRICT	7,000.00	11,000.00	10,000.00	10,000.00	8,600.00	8,600.00	8,600.00
REAL PROPERTY TAXES.LANDINGS LIGHTING DISTRICT	393.00	393.00	393.00	393.00	0.00	0.00	0.00
REAL PROPERTY TAXES.FALLBROOK PARK LIGHTING DISTRICT	400.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1001							
REAL PROPERTY TAXES	9,593.00	11,393.00	16,193.00	16,193.00	12,400.00	12,400.00	12,400.00
Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET							
APPROPRIATED FUND BALANCE FOR BUDGET.CENTERPOINT LIGHTING DISTRICT	0.00	0.00	800.00	800.00	500.00	500.00	500.00
APPROPRIATED FUND BALANCE FOR BUDGET.FOX RIDGE LIGHTING DISTRICT	0.00	0.00	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00
APPROPRIATED FUND BALANCE FOR BUDGET.LAKEWOOD MEADOWS LIGHTING DISTRICT	0.00	0.00	360.00	360.00	300.00	300.00	300.00
APPROPRIATED FUND BALANCE FOR BUDGET.FALLBROOK PARK LIGHTING DISTRICT	0.00	0.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Total Function 9000							
APPROPRIATED FUND BALANCE FOR BUDGET	0.00	0.00	5,060.00	5,060.00	4,200.00	4,200.00	4,200.00
Total Type R							
Revenue	9,593.00	11,393.00	21,253.00	21,253.00	16,600.00	16,600.00	16,600.00
Type E							
Function 5182							
Expense							
STREET LIGHTING							
EQUIPMENT..FOX RIDGE LIGHTING DISTRICT	223.18	0.00	0.00	0.00	0.00	0.00	0.00
UTILITIES ELECTRIC..CENTERPOINT LIGHTING DISTRICT	1,648.06	1,924.08	6,600.00	6,600.00	4,300.00	4,300.00	4,300.00
UTILITIES ELECTRIC..FOX RIDGE LIGHTING DISTRICT	9,457.74	10,769.73	12,500.00	12,500.00	10,600.00	10,600.00	10,600.00
UTILITIES ELECTRIC..LANDINGS LIGHTING DISTRICT	0.00	0.00	393.00	393.00	0.00	0.00	0.00
UTILITIES-ELECTRIC..LAKEWOOD MEADOWS LIGHTING DISTRICT	282.36	327.14	360.00	360.00	300.00	300.00	300.00
UTILITIES ELECTRIC..FALLBROOK PARK LIGHTING DISTRICT	1,342.91	1,532.39	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Function 5182							

Date Prepared: 09/27/2018 11:26 AM

Report Date: 09/27/2018

Account Table:

Alt. Sort Table:

TOWN OF CANANDAIGUA

Budget Preparation Publication

Fiscal Year: 2019 Period From: 1 To: 12

BUD4050 1.0

Page 39 of 40

Prepared By: SINGER

Account Description	2016 Actual Per 1-12	2017 Actual Per 1-12	Original 2018 Budget	Adjusted 2018 Budget	2019 DEPT HEAD Stage	2019 TENTATIVE Stage	2019 PRELIM Stage
Fund SL							
Type E							
Function 5182							
Total							
STREET LIGHTING	12,954.25	14,553.34	21,253.00	21,253.00	16,600.00	16,600.00	16,600.00
Total Type E							
Expense	12,954.25	14,553.34	21,253.00	21,253.00	16,600.00	16,600.00	16,600.00
Total Fund SL							
LIGHTING DISTRICTS	(3,361.25)	(3,160.34)	0.00	0.00	0.00	0.00	0.00

Date Prepared: 09/27/2018 11:26 AM

Report Date: 09/27/2018

Account Table:

Alt. Sort Table:

TOWN OF CANANDAIGUA

Budget Preparation Publication

Fiscal Year: 2019 Period From: 1 To: 12

BUD4050 1.0

Page 40 of 40

Prepared By: SINGER

Account Description	2016 Actual Per 1-12	2017 Actual Per 1-12	Original 2018 Budget	Adjusted 2018 Budget	2019 DEPT HEAD Stage	2019 TENTATIVE Stage	2019 PRELIM Stage
Fund SS							
 SANITARY SEWER							
 Type R							
 Revenue							
 Function 1030							
 SPECIAL ASSESSMENT							
SPECIAL ASSESSMENTS..PURDY/MOBILE ROAD	18,210.00	18,209.74	18,210.00	18,210.00	18,210.00	18,210.00	18,210.00
Total Function 1030							
 SPECIAL ASSESSMENT	<u>18,210.00</u>	<u>18,209.74</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>
Total Type R							
 Revenue	<u>18,210.00</u>	<u>18,209.74</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>
Type E							
 Expense							
 Function 9710							
 SERIAL BONDS							
SERIAL BONDS.PRINCIPAL.PURDY/MOBILE RD SEWER PROJECT	18,210.00	18,210.00	18,210.00	18,210.00	18,210.00	18,210.00	18,210.00
Total Function 9710							
 SERIAL BONDS	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>
Total Type E							
 Expense	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>	<u>18,210.00</u>
Total Fund SS							
 SANITARY SEWER	<u>0.00</u>	<u>(0.26)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grand Total	<u><u>466,451.09</u></u>	<u><u>(239,301.82)</u></u>	<u><u>67,900.00</u></u>	<u><u>137,776.38</u></u>	<u><u>(1,441,838.00)</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

APPENDIX

NARRATIVE,
WORKSHEETS,
& SPECIAL
DISTRICTS

GENERAL FUND: Budget Worksheets – Multiyear Strategy



The General Fund (A) is the main fund for the Town of Canandaigua which includes the general operations of the Town, all buildings and facilities including the Town Hall, Town Highway Facility, and all Town Parks.

Expenditures increased in the general from \$3,284,761.00 in 2018 to \$3,966,434.00 for the 2019 tentative town budget.

The increase of \$681,673.00 primarily consists of the following:

New Highway Facility: \$ 285,113.00

The new highway facility, site improvements, cold storage building, and transfer station improvements are all general fund expenditures.

Town Parks Improvements: \$ 363,140.00

Proposed improvements for 2019 include: ADA accessibility per the Town's Parks and Recreation Master Plan at Onanda Park, ADA path to playgrounds at Onanda Park, ADA path to playground at Pierce Park, Walking Path at Pierce Park, ADA path at Blue Herron Park, Field parking path at Outhouse West, recreation field at Outhouse West, ADA paths at Outhouse Park, Auburn Trail at Outhouse Park, Auburn Trail along airport property, finishing paving at Outhouse Park, and roofs on buildings at Onanda. The ADA compliance paths relating to recreation are proposed to be funded from the Parks and Rec Fund.

Middle Cheshire Road: \$ 100,000.00

This funding would only be expended if the Town is successful in a GTC grant application (\$90,000) for a feasibility study of Middle Cheshire Road to make the roadway safer for both pedestrians and motorists.

Police Enforcement: \$ 27,500.00

Contracted speed enforcement Middle Cheshire Road and CR 16.

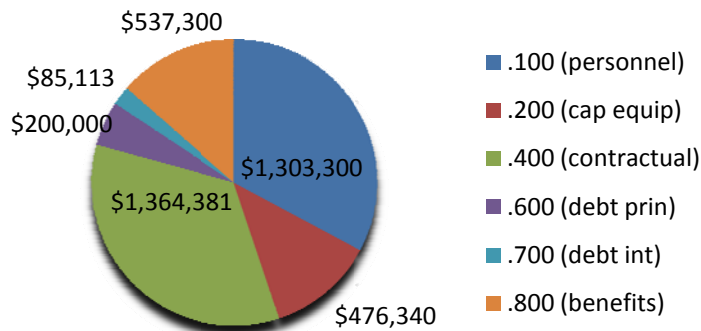
Communication (FLTV): ~~\$ 19,000.00~~ 0.00

Communication, video, live broadcast, web archive of Town Board meetings.

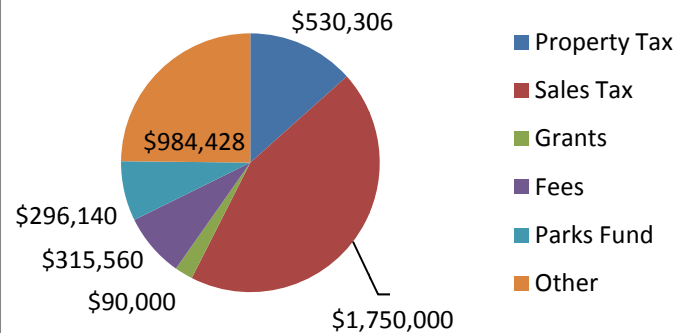
~~\$ 794,753.00~~ 775,753.00 (09/17/2018)

GENERAL FUND: Budget Worksheets – continued....

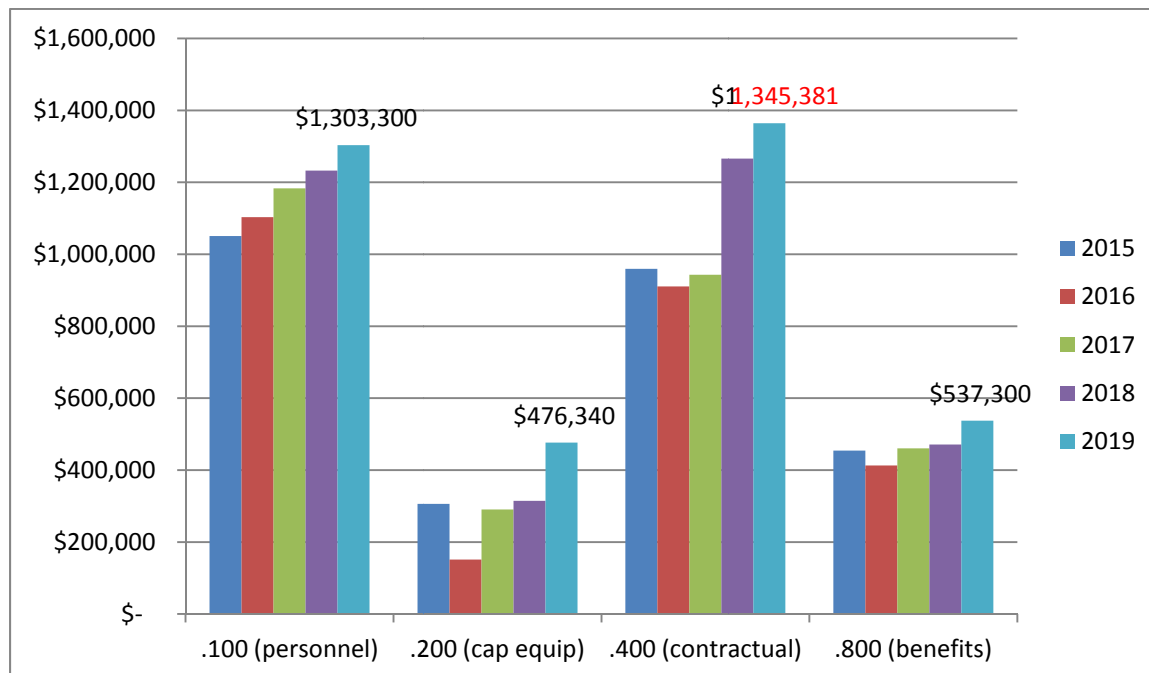
2019 General Fund: Expenses



2019 General Fund: Revenue



Historical Expenditure Data:



2019 GENERAL FUND BUDGET WORKSHEET

GENERAL FUND

2019 Assessed Value = \$ 1,359,759,084
Cash Balance (07.24.18) = \$ 2,953,965

	2015	2016	2017	2018	Est. 2019	Average
Revenue						
Tax Levy (1001) \$	260,904	\$ 294,637	\$ 284,087	\$ 294,637	\$ 530,306	\$ 283,566
Special / PILOT (1030) \$	18,668	\$ 18,363	\$ 21,043	\$ 18,827	\$ 19,961	\$ 19,225
Penalty on Taxes (1090) \$	13,157	\$ 15,477	\$ 12,276	\$ 12,000	\$ 12,000	\$ 13,228
Sales Tax (1120) \$	1,909,313	\$ 1,696,898	\$ 1,807,146	\$ 1,600,000	\$ 1,800,000	\$ 1,753,339
Mortgage Tax (3005) \$	433,316	\$ 343,862	\$ 323,062	\$ 260,000	\$ 230,000	\$ 340,060
Cable Franchise (1170) \$	75,431	\$ 80,464	\$ 81,487	\$ 75,000	\$ 80,000	\$ 78,096
Park & Rec Fees (2001) \$	99,677	\$ 108,343	\$ 101,657	\$ 87,500	\$ 105,000	\$ 99,294
Zoning Fees (2110) \$	140,052	\$ 27,266	\$ 23,231	\$ 25,000	\$ 25,000	\$ 53,887
Soil Erosion Cntrl (2120) \$	8,200	\$ 10,650	\$ 8,400	\$ 8,000	\$ 4,000	\$ 8,813
City Transfer Use (2302) \$	9,020	\$ 9,120	\$ 9,120	\$ 9,000	\$ 9,100	\$ 9,065
Interest (2401) \$	7,904	\$ 8,169	\$ 8,536	\$ 6,000	\$ 6,000	\$ 7,652
Rental of Real Property (2410) \$	17,975	\$ 13,590	\$ 16,065	\$ 12,460	\$ 12,460	\$ 15,023
Dog Licenses (2544) \$	19,359	\$ 18,716	\$ 21,799	\$ 18,000	\$ 20,000	\$ 19,469
Site Development (2590) \$	54,668	\$ 91,131	\$ 130,348	\$ 77,000	\$ 60,000	\$ 88,287
Court Fines (2610) \$	87,979	\$ 113,257	\$ 74,980	\$ 85,000	\$ 80,000	\$ 90,304
Planning Grants (3092) \$	-	\$ 16,965	\$ 48,870	\$ 80,000	\$ 90,000	\$ 36,459
Transfer from Parks Fund (CM)				\$ 100,000	\$ 296,140	
Transfer Tax Rerserve (A.231)					\$ -	
Misc Rev / Fees \$	(14,158)	\$ 86,387	\$ 206,059		\$ 79,940	\$ 69,572
App. Fund Balance \$	275,000	\$ -	\$ -	\$ 406,317	\$ 487,527	\$ 170,329
	\$ 3,416,465	\$ 2,953,295	\$ 3,178,166	\$ 3,174,741	\$ 3,947,434	\$ 3,155,667
Expenditures						
.100 (personnel) \$	1,050,578	\$ 1,103,389	\$ 1,183,410	\$ 1,232,857	\$ 1,303,300	\$ 1,142,559
.200 (capital/equip) \$	306,133	\$ 151,467	\$ 290,730	\$ 314,844	\$ 476,340	\$ 265,794
.400 (contractual) \$	959,438	\$ 910,539	\$ 943,276	\$ 1,266,060	\$ 1,345,381	\$ 1,019,828
.600 (debt principal) \$	-	\$ -	\$ -	\$ -	\$ 200,000	\$ -
.700 (debt interest) \$	-	\$ -	\$ -	\$ -	\$ 85,113	\$ -
.800 (ben/comp) \$	454,527	\$ 413,071	\$ 460,685	\$ 471,000	\$ 537,300	\$ 449,821
transfer (Hwy Project)				\$ 1,000,000		
.900 (transfer) \$	-	\$ -	\$ 1,011,389	\$ -	\$ -	\$ 252,847
	\$ 2,770,676	\$ 2,578,466	\$ 3,889,490	\$ 4,284,761	\$ 3,947,434	\$ 3,130,848
			2017 AV =	\$ 1,274,704,229		
TOTAL GEN/HWY TAX RATE	\$ 0.92 total	\$ 0.90 total	\$ 0.91	\$ 1.03		
General Est. Unassigned						
Fund Balance:		KVS FB=	\$ 3,551,523	\$ 2,035,186	\$ 1,547,659	
Fund Bal Policy: 30%-60% (\$939,254-\$1,878,508)						
GENERAL FUND PORTION TAX RATE		\$ -	\$ 0.23	\$ 0.39		
Avg \$ 275,000 home (2017-18)						
2019 Assessed Value: \$ 294,250						
Tax Payment:			\$ 250.25	\$ 301.94		
TOTAL INCREASE AT RATE OF \$1.03 FOR GEN/HWY				\$ 51.69		

CURRENT PATH

.1 (2%) / .2 (per plan) / .4 (5% increase) / .8 (15% increase)

Est. 2020	Est. 2021	Est. 2022	Est. 2023
\$ 675,000	\$ 800,000	\$ 950,000	\$ 1,150,000
\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
\$ 1,750,000	\$ 1,775,000	\$ 1,775,000	\$ 1,800,000
\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000
\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
\$ 95,000	\$ 99,000	\$ 99,000	\$ 105,000
\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
\$ 12,460	\$ 12,460	\$ 12,460	\$ 12,460
\$ 17,000	\$ 17,000	\$ 17,500	\$ 17,500
\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
\$ -	\$ -	\$ -	\$ -
\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
\$ 682,092	\$ 982,112	\$ 677,856	\$ 652,204
\$ 4,020,552	\$ 4,484,572	\$ 4,330,816	\$ 4,536,164
\$ 1,329,366	\$ 1,355,953	\$ 1,383,072	\$ 1,410,734
\$ 422,000	\$ 425,750	\$ 406,750	\$ 431,050
\$ 1,412,650	\$ 1,483,283	\$ 1,557,447	\$ 1,635,319
\$ 205,000	\$ 210,000	\$ 210,000	\$ 215,000
\$ 40,556	\$ 38,506	\$ 36,406	\$ 34,306
\$ 591,030	\$ 650,133	\$ 715,146	\$ 786,661
\$ -	\$ -	\$ -	\$ -
\$ 4,000,602	\$ 4,163,625	\$ 4,308,821	\$ 4,513,070
\$ 1.20	\$ 1.47	\$ 1.69	\$ 2.13
\$ 885,517	\$ 224,352	\$ (431,509)	\$ (1,060,619)
\$ 0.50	\$ 0.59	\$ 0.70	\$ 0.85
\$ 351.65	\$ 432.80	\$ 497.72	\$ 627.56
\$ 49.71	\$ 81.15	\$ 64.92	\$ 129.84

CORRECTION PLAN

.1 (freeze) / .2 (per plan) / .4 (5% reduction) / .8 (10% reduction)

Est. 2020	Est. 2021	Est. 2022	Est. 2023
\$ 600,000	\$ 625,000	\$ 625,000	\$ 625,000
\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
\$ 1,750,000	\$ 1,775,000	\$ 1,775,000	\$ 1,800,000
\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000
\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
\$ 95,000	\$ 99,000	\$ 99,000	\$ 105,000
\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
\$ 12,460	\$ 12,460	\$ 12,460	\$ 12,460
\$ 17,000	\$ 17,000	\$ 17,500	\$ 17,500
\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
\$ -	\$ -	\$ -	\$ -
\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
\$ 519,289	\$ 359,327	\$ 265,591	\$ 291,195
\$ 3,782,749	\$ 3,686,787	\$ 3,593,551	\$ 3,650,155
\$ 1,316,333	\$ 1,329,496	\$ 1,342,791	\$ 1,356,219
\$ 422,000	\$ 425,750	\$ 406,750	\$ 431,050
\$ 1,278,112	\$ 1,214,206	\$ 1,153,496	\$ 1,165,031
\$ 205,000	\$ 210,000	\$ 210,000	\$ 215,000
\$ 40,556	\$ 38,506	\$ 36,406	\$ 34,306
\$ 483,570	\$ 435,213	\$ 413,452	\$ 417,587
\$ -	\$ -	\$ -	\$ -
\$ 3,745,571	\$ 3,653,172	\$ 3,562,896	\$ 3,619,193
\$ 1.08	\$ 1.10	\$ 1.10	\$ 1.10
\$ 1,065,548	\$ 739,836	\$ 504,901	\$ 244,668
\$ 0.44	\$ 0.46	\$ 0.46	\$ 0.46
\$ 319.19	\$ 324.60	\$ 324.60	\$ 324.60
\$ 17.25	\$ 5.41	\$ -	\$ -

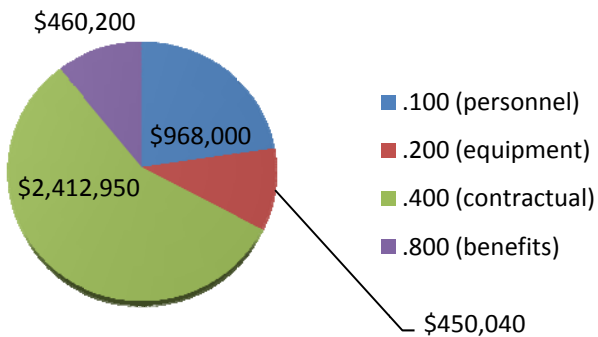
09-17-2018

HIGHWAY FUND: Budget Worksheets – Multiyear Strategy

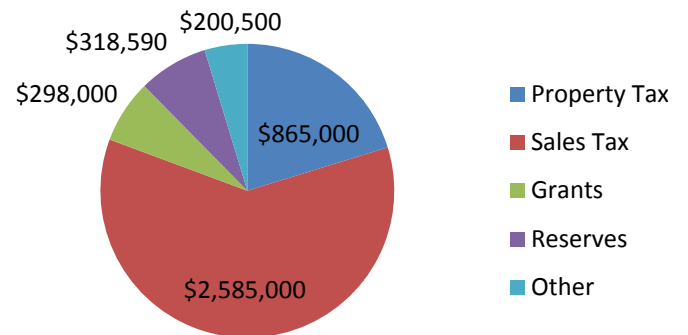
The Highway Fund (D) is operated as a separate fund by the Town of Canandaigua relating to items associated with roadways including repair, plowing, improvements, and personnel and benefits costs associated with Highway Employees.

The 2019 Highway Fund (D) budget is \$4,267,090.00 with a tax rate of \$1.03:

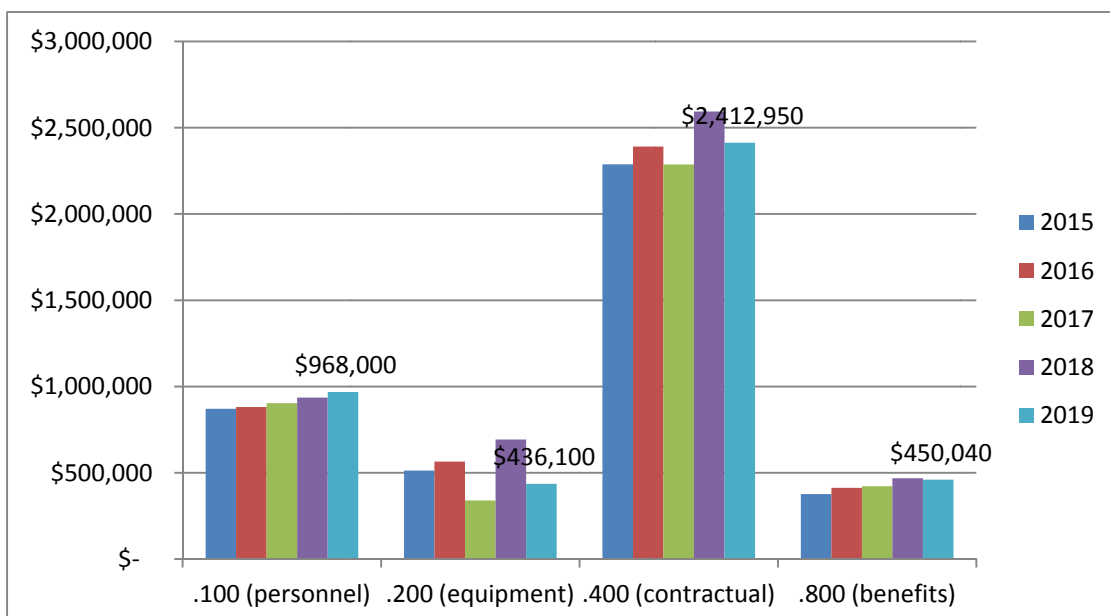
2019 Highway Fund: Expenses



2019 Highway Revenue: Where It Comes From



Historical Expenditure Data:



HIGHWAY FUND BUDGET WORKSHEET

HIGHWAY FUND							
2019 Assessed Value =		\$ 1,359,759,084					
Cash Balance (07.24.18) =		\$ 1,350,354					
		2015	2016	2017	2018	Est. 2019	Average
Revenue							
Tax Levy	\$	801,998	\$ 826,853	\$ 826,853	\$ 865,343	\$ 865,000	\$ 830,262
Sales Tax	\$	2,368,795	\$ 2,585,000	\$ 2,585,000	\$ 2,585,000	\$ 2,585,000	\$ 2,530,949
Chips (3501)	\$	240,377	\$ 257,821	\$ 297,410	\$ 291,000	\$ 298,000	\$ 271,652
Serices other Govts (2302)	\$	149,626	\$ 184,930	\$ 139,319	\$ 135,000	\$ 135,000	\$ 152,219
Sale of Equip (2665)	\$	48,416	\$ 65,471	\$ 49,979	\$ 130,000	\$ 65,500	\$ 73,467
Insurance Recovery (2680)	\$	-	\$ -	\$ 642	\$ -	\$ -	\$ 161
Reserve	\$	400,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Approp Fund Balance (9000)	\$	400,000	\$ 300,000	\$ 454,480	\$ 484,107	\$ 143,590	\$ 409,647
Amount FB actual transferred	\$	443,604	\$ -	\$ -	\$ -	\$ -	\$ 110,901
Interfund Transfer from Gen (5031)			\$	11,389	\$ 100,000		\$ 27,847
Transfer Hwy Imp Reserve (9231)					\$ 175,000		
<i>* draw Reserve Fund down from \$375k to \$200k</i>							
Other local govt (2797)	\$		\$ 60,000	\$ -	\$ -	\$ -	\$ 15,000
State Grant (3589)	\$	-	\$ 120,000	\$ -	\$ 100,000	\$ -	\$ 55,000
	\$	4,009,212	\$ 4,100,075	\$ 3,910,592	\$ 4,690,450	\$ 4,267,090	\$ 4,577,103
Expenditures							
.100 (personnel)	\$	870,486	\$ 881,401	\$ 903,373	\$ 936,000	\$ 968,000	\$ 897,815
.200 (capital/equip)	\$	513,229	\$ 564,344	\$ 338,972	\$ 692,500	\$ 436,100	\$ 527,261
.400 (contractual)	\$	2,287,440	\$ 2,390,433	\$ 2,287,066	\$ 2,594,050	\$ 2,412,950	\$ 2,389,747
.600 (debt principal)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
.700 (debt interest)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
.800 (medical)	\$	376,859	\$ 412,488	\$ 421,631	\$ 467,900	\$ 450,040	\$ 419,720
.900 (transfer)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	\$	4,048,014	\$ 4,248,666	\$ 3,951,042	\$ 4,690,450	\$ 4,267,090	\$ 4,234,543
TOTAL GEN/HWY TAX RATE							
		\$ 0.92 total	2017 AV = \$ 0.90 total	\$ 1,274,704,229	\$ 0.91	\$ 1.03	
Highway Est. Unassigned							
Fund Balance:	\$	400,807	\$ 360,357	\$ (123,750)	\$ 182,660		
(2018 estimated unexpended funds)				\$ 450,000			
\$1.6 mil of \$3.1 spent to date				\$ 326,250			
Fund Bal Policy: 30%-60% (\$1.2 - \$2.5 M)							
HIGHWAY FUND PORTION TAX RATE	\$	-	\$ 0.68	\$ 0.64			
Avg \$ 275,000 home (2017-18)							
2019 Assessed Value: \$ 294,250							
Tax Payment:				\$ 250.25	\$ 301.94		
TOTAL INCREASE AT RATE OF \$1.03 FOR GEN/HWY				\$ 51.69			
CURRENT PATH							
.1 (2%) / .2 (per plan) / .4 (5% increase) / .8 (10% increase)							
		Est. 2020	Est. 2021	Est. 2022	Est. 2023		
\$	950,000	\$ 1,200,000	\$ 1,350,000	\$ 1,750,000			
\$	2,550,000	\$ 2,550,000	\$ 2,550,000	\$ 2,550,000			
\$	298,000	\$ 300,000	\$ 300,000	\$ 300,000			
\$	135,000	\$ 135,000	\$ 135,000	\$ 135,000			
\$	100,000	\$ 100,000	\$ 100,000	\$ 100,000			
\$	378,678	\$ 433,227	\$ 490,567	\$ 328,529			
\$	100,000						
\$	-	\$ -	\$ -	\$ -			
\$	4,511,678	\$ 4,718,227	\$ 4,925,567	\$ 5,163,529			
\$	987,360	\$ 1,007,107	\$ 1,027,249	\$ 1,047,794			
\$	484,500	\$ 494,000	\$ 492,500	\$ 509,000			
\$	2,533,598	\$ 2,660,277	\$ 2,793,291	\$ 2,932,956			
\$	-	\$ -	\$ -	\$ -			
\$	-	\$ -	\$ -	\$ -			
\$	495,044	\$ 544,548	\$ 599,003	\$ 658,904			
\$	-	\$ -	\$ -	\$ -			
\$	4,500,502	\$ 4,705,933	\$ 4,912,044	\$ 5,148,654			
\$	1.20	\$ 1.47	\$ 1.69	\$ 2.13			
\$	(184,842)	\$ (605,774)	\$ (1,082,818)	\$ (1,396,472)			
\$	0.70	\$ 0.88	\$ 0.99	\$ 1.29			
\$	351.65	\$ 432.80	\$ 497.72	\$ 627.56			
\$	49.71	\$ 81.15	\$ 64.92	\$ 129.84			
CORRECTION PLAN							
.1 (freeze) / .2 (per plan) / .4 (5% reduction) / .8 (5% reduction)							
		Est. 2020	Est. 2021	Est. 2022	Est. 2023		
\$	875,000	\$ 875,000	\$ 875,000	\$ 875,000			
\$	2,550,000	\$ 2,550,000	\$ 2,550,000	\$ 2,550,000			
\$	298,000	\$ 300,000	\$ 300,000	\$ 300,000			
\$	135,000	\$ 135,000	\$ 135,000	\$ 135,000			
\$	100,000	\$ 100,000	\$ 100,000	\$ 100,000			
\$	133,673	\$ 114,475	\$ (6,802)	\$ (64,040)			
\$	100,000						
\$	-	\$ -	\$ -	\$ -			
\$	4,191,673	\$ 4,074,475	\$ 3,953,198	\$ 3,895,960			
\$	977,680	\$ 987,457	\$ 997,331	\$ 1,007,305			
\$	484,500	\$ 494,000	\$ 492,500	\$ 509,000			
\$	2,292,303	\$ 2,177,687	\$ 2,068,803	\$ 1,965,363			
\$	-	\$ -	\$ -	\$ -			
\$	-	\$ -	\$ -	\$ -			
\$	427,538	\$ 406,161	\$ 385,853	\$ 405,146			
\$	-	\$ -	\$ -	\$ -			
\$	4,182,021	\$ 4,065,305	\$ 3,944,487	\$ 3,886,813			
\$	1.08	\$ 1.10	\$ 1.10	\$ 1.10			
\$	58,640	\$ (46,666)	\$ (31,153)	\$ 42,034			
\$	0.64	\$ 0.64	\$ 0.64	\$ 0.64			
\$	319.19	\$ 324.60	\$ 324.60	\$ 324.60			
\$	17.25	\$ 5.41	\$ -	\$ -			

SPECIAL DISTRICTS:

On behalf of the residents of the Town of Canandaigua, the Town administers special districts in order to provide services to residents relating to specific categories, which are then paid for by the taxpayers who own parcels in those special districts.

The Town operates twenty-eight special districts consisting of:

- 1 – Town-wide Special Fire Protection District
- 12 – Special Water Districts
- 1 – Special Sewer District
- 9 – Special Drainage Districts
- 5 – Special Lighting Districts

These twenty-eight special districts each have their own budget which is over and above the general and highway fund operated by the Town of Canandaigua. The 2019 general and highway tax rate of \$ 1.03 is still paid by the property owners in these special districts, and additionally those properties in these special districts pay the corresponding rate in addition to the general and highway fund rate.

The following pages detail the specific district categories and the expenditure worksheets for each of the special districts.

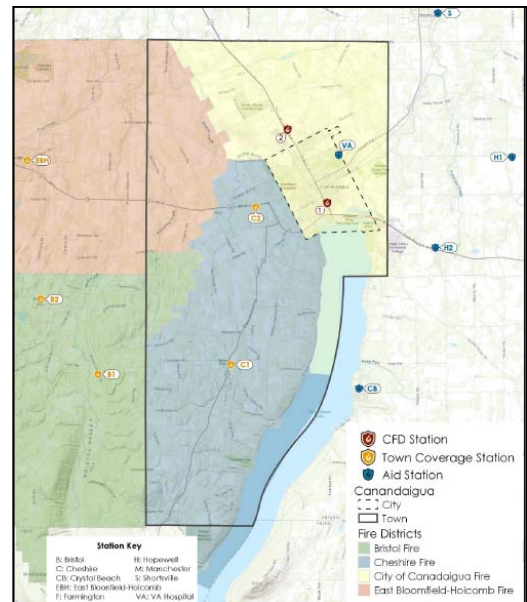


City of Canandaigua Fire Department truck at the Town of Canandaigua Fire Station (Station#2), Route 332/Fire Hall Road, in the Town of Canandaigua

SPECIAL DISTRICTS: Fire Protection District (SF.241)

The Town of Canandaigua operates a Special District known as a Fire Protection District in order to provide fire emergency response services to the residents, property owners, and visitors of the Town of Canandaigua.

In 2018, the Town of Canandaigua and the City of Canandaigua worked together to complete the first City/Town Fire Study and Community Risk Assessment relating to fire protection services. The map to the right, from the study, identifies the four entities that the Town contracts with to provide Fire Protection Services including: City of Canandaigua (City of Canandaigua Career Fire Department), Cheshire Volunteer Fire Department, the East Bloomfield Volunteer Fire Department, and the Bristol Volunteer Fire Department. The proposed budget for 2019 includes contracting with the same companies.



Town of Canandaigua: Yellow area covered by the City of Canandaigua Fire Department, Pink area covered by East Bloomfield Fire Department, Green area covered by Bristol Fire Department, and Blue area covered by Cheshire Fire Department.

While the 2019 proposed budget does include contracting with the same companies, it does start to address concerns identified in the 2018 City/Town Fire Study relating to career manpower. The proposed budget includes an increased amount to contract with the City of Canandaigua with a requirement that the City of Canandaigua provide at a minimum 12 full time career fire fighters in order to provide service for the Town of Canandaigua. The proposed budget also includes essentially the same level of funding as 2018 for Cheshire Volunteer Fire Department, East Bloomfield Volunteer Fire Department, and Bristol Volunteer Fire Department.

The increase in the contract with the City of Canandaigua from \$400,000.00 per year to \$500,000.00 per year would translate into a tax increase of \$ 0.02 per thousand of assessed value. The resulting impact to the average home in the Town of Canandaigua of \$294,250.00 would equal an annual increase of \$18.83 per year or \$1.59 per month. The total proposed levy for fire protection for 2019 is \$ 1,052,011.00 at a rate of \$ 0.73 per thousand of assessed value.

2019 FIRE DISTRICT

SF.241 (Special Fire Protection District)

2019 Assessed Value = \$ 1,445,942,669
 Cash Balance (07.24.18) = \$ 69,726

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>						
Tax Levy \$	843,332	\$ 909,514	\$ 935,486	\$ 947,096	\$ 1,052,011	
App. Fund Balance \$	-	\$ -	\$ -	\$ -	\$ -	
\$	843,332	\$ 909,514	\$ 935,486	\$ 947,096	\$ 1,052,011	
<u>Expenditures</u>						
contract with City \$	392,876	\$ 392,876	\$ 400,000	\$ 400,000	\$ 500,000	\$ 396,438
contract with Cheshire \$	461,818	\$ 461,818	\$ 489,711	\$ 490,085	\$ 495,000	\$ 475,858
contract with E. Bloomfield \$	34,320	\$ 34,320	\$ 34,320	\$ 36,320	\$ 36,320	\$ 34,820
contract with Bristol \$	20,283	\$ 20,500	\$ 20,691	\$ 20,691	\$ 20,691	\$ 20,541
fund balance expense \$	-	\$ -	\$ -	\$ 25,000		\$ 6,250
fund balance app. \$	-	\$ -	\$ -	\$ -	\$ -	\$ -
\$	909,297	\$ 909,514	\$ 944,722	\$ 972,096	\$ 1,052,011	\$ 933,907
Estimated Fund Balance:			\$ 85,490	\$ 60,490	\$ 60,490	
Fund Bal Policy: 30%-60% (\$280,172 - \$560,344)						
TAX RATE			\$ -	\$ 0.71	\$ 0.73	
2017 AV =			\$ 1,339,964,887			
Avg \$ 275,000 home (2017-18)						
2019 Assessed Value: \$ 294,250						
Tax Payment:			\$ 195	\$ 214.08		
<i>year to year - Increase / (Decrease):</i>				\$ 18.83		

FIRE DEPARTMENT - COMMUNITY BENCHMARKING

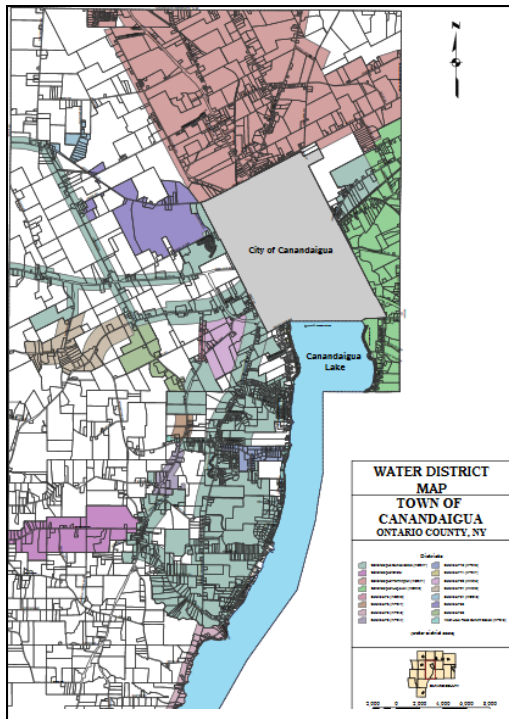
<u>COMMUNITY</u>	<u>POPULATION</u>	<u>AVG FD BUDGET</u>	<u>AVG FD COST PP</u>	<u>TYPE</u>
Watertown	27,023	\$ 8,775,258	\$ 324.73	Career
Auburn	27,687	\$ 8,021,988	\$ 289.74	Career
Batavia	15,465	\$ 3,662,490	\$ 236.82	Career
Victor	14,275	\$ 3,466,434	\$ 242.83	Career / Vol
Elmira	29,200	\$ 4,644,648	\$ 159.06	Career
Geneva	16,113	\$ 2,506,110	\$ 155.53	Career / Vol
Canandaigua	21,500	\$ 2,220,292	\$ 103.27	Career / Vol
Farmington	11,825	\$ 587,242	\$ 49.66	Vol

By Municipality

<u>Municipality</u>	<u>Population</u>	<u>2018 FD Budget</u>	<u>2017 FD Budget</u>	<u>2016 FD Budget</u>
City of Canandaigua	10,500	\$ 1,648,196	\$ 1,554,455	\$ 1,574,750
Town (non-City Expenditures)	11,000	\$ 572,096	\$ 544,722	\$ 516,638
	21,500	\$ 2,220,292	\$ 2,099,177	\$ 2,091,388
<i>% of City FD funded by Town</i>		24%	26%	25%
City of Geneva	12,886	\$ 2,216,110	\$ 1,981,760	\$ 1,949,936
Town of Geneva	3,227	\$ 290,000	\$ 288,000	\$ 283,693
	16,113	\$ 2,506,110	\$ 2,269,760	\$ 2,233,629
Town of Victor	14,275			
Fishers Fire Dist		\$ -	\$ 3,318,783	\$ 2,614,604
Victor FD Dist		\$ -	\$ 511,299	\$ 488,182
		\$ -	\$ 3,830,082	\$ 3,102,786
Town of Farmington	11,825	\$ 587,242	\$ 575,345	\$ 552,159
City of Auburn	27,687	\$ 8,021,988	\$ 8,073,528	\$ 8,013,179
City of Batavia	15,465	\$ 3,662,490	\$ 3,480,418	\$ 4,455,478
City of Elmira	29,200	\$ 4,644,648	\$ -	\$ -
City of Watertown	27,023	\$ 8,775,258	\$ 8,617,830	\$ 9,546,188

SPECIAL DISTRICTS: Water Districts

The Town of Canandaigua operates twelve special water districts including the largest of the water districts known as Canandaigua Consolidated Water District (S.247). Canandaigua Consolidated is essentially the parent district for water administration and operations for the entire Town of Canandaigua Water Department. The Town of Canandaigua's water districts operated by the Town of Canandaigua include:



McIntyre Road Water District (S.245B);

Canandaigua Bristol Water District (S.246A);

Emerson Allen Road Water District (S.246B);

County Road 30 Water District (S.247B);

Hopkins Grimble Water District (S.248A);

Hickox Road Water District (S.248D);

Nott Road, Extension #40 Water District (S.249A);

County Road #32, Extension #41 Water District (S.249B);

This is a new water district in 2018, with the first tax levy of the district to begin in 2019. Construction of this district was completed in August 2018.

Canandaigua Consolidated Water District (S.247).

Additionally the Town of Canandaigua has three districts which are operated by the Town of Farmington's Water Department including:

Andrews Road Water District (S.241A);

Canandaigua Farmington Water District (S.241B);

Emerson – Allen Road Water District (S.246B).

SPECIAL DISTRICTS: Water Districts – Andrews (S.241A)

For 2019, the tax rate proposed for the Andrews Road Special Water District (S.241A) includes a reduction from \$ 2.32 per thousand of assessed value in 2018 to \$ 2.22 per thousand of assessed value for 2019. The total amount to be levied is \$ 18,106.00. Debt service (the principal and interest payment) on this district is \$10,606 with an anticipated amount due to the Town of Farmington of \$5,566.00 for operations and maintenance. The remaining \$1,934.00 will remain with the district for operations and to increase fund balance.

<u>S.241A (Andrews Road Water District) - operated by Town of Farmington</u>												
2019 Assessed Value =		\$	8,163,478									
Cash Balance (07.24.18) =		\$	4,034									
			<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>			
<u>Revenue</u>												
Tax Levy	\$	13,044	\$	20,028	\$	21,000	\$	17,139	\$	18,106		
App. Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-		
	\$	13,044	\$	20,028	\$	21,000	\$	17,139	\$	18,106		
<u>Expenditures</u>												
debt service	\$	10,100	\$	17,121	\$	16,515	\$	11,010	\$	10,606	\$	13,687
Farmington O&M						\$	5,060	\$	506	\$	5,566	
Toc.cont/fb	\$	2,944	\$	2,907	\$	4,189	\$	1,057	\$	106	\$	1,934
	\$	13,044	\$	20,028	\$	20,704	\$	17,127	\$	18,106	\$	16,461
Estimated Fund Balance:					\$	(11)	\$	1,058	\$	2,992		
Fund Bal Policy: 30%-60% (\$5,318-\$10,637)												
TAX RATE					\$	-	\$	2.32	\$	2.22		
Avg \$ 275,000 home (2017-18)												
2019 Assessed Value: \$ 294,250												
Tax Payment:							\$	638.00	\$	652.63		
17 vs. 18 - Increase / (Decrease):									\$	14.63		

The projected fund balance for 12/31/19 at \$ 2,992 falls below the fund balance policy range of \$5,318 - \$10,637; however, it is an increase and being fixed from a previous negative fund balance amount that occurred in 2017.

Due to the average home increasing in value from \$275,000.00 to \$294,250.00, the average property owner would pay an additional \$14.63 per year over what they paid previously in 2018 even though the tax rate dropped from \$2.32 to \$2.22 per thousand.

2019 WATER DISTRICTS BUDGET WORKSHEET

S.241A (Andrews Road Water District) - operated by Town of Farmington

2019 Assessed Value = \$ 8,163,478

Cash Balance (07.24.18) = \$ 4,034

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>								
Tax Levy	\$	13,044	\$ 20,028	\$ 21,000	\$ 17,139		\$ 18,106	
App. Fund Balance	\$	-	\$ -	\$ -	\$ -		\$ -	
	\$	13,044	\$ 20,028	\$ 21,000	\$ 17,139		\$ 18,106	
<u>Expenditures</u>								
debt service	\$	10,100	\$ 17,121	\$ 16,515	\$ 11,010		\$ 10,606	\$ 13,687
Farmington O&M					\$ 5,060	\$ 506	\$ 5,566	
Toc.cont/fb	\$	2,944	\$ 2,907	\$ 4,189	\$ 1,057	\$ 106	\$ 1,934	\$ 2,774
	\$	13,044	\$ 20,028	\$ 20,704	\$ 17,127		\$ 18,106	\$ 16,461
Estimated Fund Balance:				\$ (11)	\$ 1,058		\$ 2,992	
Fund Bal Policy: 30%-60% (\$5,318-\$10,637)								
TAX RATE				\$ -	\$ 2.32		\$ 2.22	
Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:				\$	638.00		\$ 652.63	
17 vs. 18 - Increase / (Decrease):							\$ 14.63	

SPECIAL DISTRICTS: Water Districts – CdgaFarm (S.241B)

For 2019, the tax rate proposed for the Canandaigua Farmington Special Water District (S.241B) includes a reduction from \$ 0.90 per thousand of assessed value in 2018 to \$ 0.76 per thousand of assessed value for 2019. The total amount to be levied is \$ 181,703.00. This district does not have any debt, therefore the anticipated amount due to the Town of Farmington for operations and maintenance is anticipated to be \$169,203.00. The remaining levy of approximately \$12,500.00 is to remain with the district to increase fund balance.

<u>S.241B (CdgaFarm Water District) - operated by Town of Farmington</u>									
2019 Assessed Value =		\$ 239,773,257							
Cash Balance (07.24.18) =		\$ 34,894							
		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>	
<u>Revenue</u>									
Tax Levy	\$	85,102	\$ 83,309	\$ 128,000	\$ 202,569		\$ 181,703		
App. Fund Balance	\$	-	\$ -	\$ -	\$ -		\$ -		
	\$	85,102	\$ 83,309	\$ 128,000	\$ 202,569		\$ 181,703		
<u>Expenditures</u>									
O & M and debt service	\$	85,102	\$ 83,839	\$ 125,286	\$ 153,821	\$ 15,382	\$ 169,203	\$ 112,012	
past due water bills				\$ 14,411	\$ 9,240	\$ -			
TOC.cont/fb	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	
	\$	85,102	\$ 83,839	\$ 139,697	\$ 163,061		\$ 181,703	\$ 112,012	
Estimated Fund Balance:				\$ (16,568)	\$ 22,940		\$ 35,440		
Fund Bal Policy: 30%-60% (\$33,603-\$67,207)									
TAX RATE				\$ -	\$ 0.90		\$ 0.76		
Avg \$ 275,000 home (2017-18)									
2019 Assessed Value: \$ 294,250									
Tax Payment:					\$ 247.50		\$ 222.99		
17 vs. 18 - Increase / (Decrease):							\$ (24.51)		

The projected fund balance for 12/31/19 at \$ 35,440 falls below the fund balance policy range of \$33,603 - \$67,207; however, it is an increase and being fixed from a previous negative fund balance amount that occurred in 2017.

Due to the rate decrease, the average homeowner would pay \$24.51 less in 2019 than they previously paid in 2018 in the Canandaigua Farmington Water District.

S.241B (CdgaFarm Water District) - operated by Town of Farmington

2019 Assessed Value = \$ 239,773,257

Cash Balance (07.24.18) = \$ 34,894

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>								
	Tax Levy	\$ 85,102	\$ 83,309	\$ 128,000	\$ 202,569		\$ 181,703	
	App. Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	
		\$ 85,102	\$ 83,309	\$ 128,000	\$ 202,569		\$ 181,703	
<u>Expenditures</u>								
	O & M and debt service	\$ 85,102	\$ 83,839	\$ 125,286	\$ 153,821	\$ 15,382	\$ 169,203	\$ 112,012
	past due water bills			\$ 14,411	\$ 9,240	\$ -		
	TOC.cont/fb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -
		\$ 85,102	\$ 83,839	\$ 139,697	\$ 163,061		\$ 181,703	\$ 112,012
Estimated Fund Balance:				\$ (16,568)	\$ 22,940		\$ 35,440	
Fund Bal Policy: 30%-60% (\$33,603-\$67,207)								
TAX RATE				\$ -	\$ 0.90		\$ 0.76	
Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:					\$ 247.50		\$ 222.99	
17 vs. 18 - Increase / (Decrease):							\$ (24.51)	

For 2019, the tax rate proposed for the McIntyre Road Special Water District (S.245B) includes a reduction from \$ 2.22 per thousand of assessed value in 2018 to \$ 2.02 per thousand of assessed value for 2019. The total amount to be levied is \$ 7,855.00. The debt service for this district for 2019 is \$ 5,914.00, the district will pay Canandaigua Consolidated \$1,164.00 for administration of the district, and \$ 776.00 will remain with the district for maintenance.

The projected fund balance for 12/31/19 at \$ 4,953 is just over the maximum for the fund balance policy range of \$2,360 - \$4,720.

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S.245B (McIntyre Road Water District)

\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain

2019 Assessed Value = \$ 3,881,321

Cash Balance (07.24.18) = \$ 8,387

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>								
	Tax Levy	\$ 8,107	\$ 7,000	\$ 6,000	\$ 7,997		\$ 7,855	
	App. Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	
		\$ 8,107	\$ 7,000	\$ 6,000	\$ 7,997		\$ 7,855	
<u>Expenditures</u>								
	debt service	\$ 6,338	\$ 6,232	\$ 6,126	\$ 6,020		\$ 5,914	\$ 6,179
	contractual	\$ 1,769	\$ 1,203	\$ 1,803	\$ 1,977			\$ 1,688
	TOC OM(50/.30 to S.247)[9903]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,164	
	district contr (\$0.20)[8340]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 776	\$ -
		\$ 8,107	\$ 7,435	\$ 7,929	\$ 7,997		\$ 7,855	\$ 7,867
Estimated Fund Balance:				\$ 2,199	\$ 4,176		\$ 4,953	
Fund Bal Policy: 30%-60% (\$2,360-\$4,720)								
TAX RATE				\$ -	\$ 2.22		\$ 2.02	
				2017 AV =	\$3,606,059			
 Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:				\$	610.50		\$	595.50
<i>17 vs. 18 - Increase / (Decrease):</i>							\$	(15.00)

SPECIAL DISTRICTS: Water Districts – CdgaBristol (S.246A)

The taxpayers of the Canandaigua Bristol Special Water District pay both a tax rate per thousand of assessed value, and a special assessment based on units. The tax rate of \$0.50 per thousand dollars of assessed value remains flat for 2019; however, the per unit charge increases from \$186.44 per unit from \$177.66 per unit in order to cover the debt service payment.

<u>S.246A (Cdga Bristol Water District)</u>		\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain									
2019 Assessed Value =	\$	6,532,500									
Cash Balance (07.24.18) =	\$	58,119									
		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>				
<u>Revenue</u>											
Tax Levy	\$	2,952	\$ 2,801	\$ 2,860	\$ 2,878	\$ 3,266					
Special Assessment	\$	17,518	\$ 17,385	\$ 17,097	\$ 16,783	\$ 17,712	per Robin J				
Misc. Income	\$	47,143	\$ 46,784	\$ 46,284	\$ 45,780	\$ 43,813	Ont County				
App. Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -					
	\$	67,613	\$ 66,970	\$ 66,241	\$ 65,441	\$ 64,791					
<u>Expenditures</u>											
debt service	\$	59,375	\$ 58,741	\$ 57,950	\$ 57,238	\$ 61,525	\$ 58,326				
contractual	\$	8,238	\$ 8,229	\$ 8,291	\$ 8,203		\$ 8,240				
TOC O&M(\$0.30 to S.247)[9903]	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 1,960				
district contr (\$0.20)[8340]	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 1,307				
	\$	67,613	\$ 66,970	\$ 66,241	\$ 65,441	\$ 64,791	\$ 66,566				
Estimated Fund Balance:			\$ 11,480	\$ 19,682		\$ 20,989					
Fund Bal Policy: 30%-60% (\$19,969-\$39,940)											
TAX RATE			\$ -	\$ 0.50		\$ 0.50					
			2017 AV =	\$ 5,756,300							
				(95 units)		(95 units)					
			unit special	\$ 176.66		\$ 186.44					
Avg \$ 275,000 home (2017-18)											
2019 Assessed Value: \$ 294,250											
Tax Payment:				\$ 137.50		\$ 147.11					
17 vs. 18 - Increase / (Decrease):					\$ 9.78	\$ 9.61	\$ 19.39				

Of the \$ 0.50 per thousand of assessed value collected for operations and maintenance, \$1,960.00 will be transferred to Canandaigua Consolidated (S.247) for administration. The remaining \$1,307.00 will remain with the district for maintenance.

The projected fund balance for 12/31/19 at \$ 20,989 is in keeping with the fund balance policy range of \$19,969 - \$39,940.

S.246A (Cdga Bristol Water District)

\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain

2019 Assessed Value = \$ 6,508,800
 Cash Balance (07.24.18) = \$ 58,119

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
Revenue								
Tax Levy	\$	2,952	\$ 2,801	\$ 2,860	\$ 2,878		\$ 3,254	
Special Assessment	\$	17,518	\$ 17,385	\$ 17,097	\$ 16,783		\$ 17,712	per Robin J
Misc.Income	\$	47,143	\$ 46,784	\$ 46,284	\$ 45,780		\$ 43,813	Ont County
Bristol O&M to Cdga							\$ 5,206	
App. Fund Balance	\$	-	\$ -	\$ -	\$ -		\$ -	
	\$	67,613	\$ 66,970	\$ 66,241	\$ 65,441		\$ 69,985	
Expenditures								
debt service	\$	59,375	\$ 58,741	\$ 57,950	\$ 57,238		\$ 61,525	\$ 58,326
contractual	\$	8,238	\$ 8,229	\$ 8,291	\$ 8,203			\$ 8,240
TOC OM(50/.30 to S.247)[9903]	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 1,953	
TOB O&M to S.247							\$ 3,123	
TOB O&M to remain district							\$ 2,083	
district contr (\$0.20)[8340]	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 1,302	\$ -
	\$	67,613	\$ 66,970	\$ 66,241	\$ 65,441		\$ 69,985	\$ 66,566
Estimated Fund Balance:				\$ 11,480	\$ 19,682		\$ 23,066	
Fund Bal Policy: 30%-60% (\$19,969-\$39,940)								
TAX RATE				\$ -	\$ 0.50		\$ 0.50	
				2017 AV =	\$ 5,756,300			
					(95 units)		(95 units)	
				unit special	\$ 176.66		\$ 186.44	
Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:				\$	137.50		\$ 147.11	
17 vs. 18 - Increase / (Decrease):						\$ 9.78	\$ 9.61	\$ 19.39

09-17-2018

SPECIAL DISTRICTS: Water Districts – Emerson Allen (S.246B)

For 2019, the tax rate proposed for the Emerson Allen Special Water District (S.246B) includes a reduction from \$ 3.20 per thousand of assessed value in 2018 to \$ 3.04 per thousand of assessed value for 2019. The total amount to be levied is \$ 19,000.00. Debt service (the principal and interest payment) on this district is \$13,082.00 with an anticipated amount due to the Town of Farmington for operations and maintenance of \$4,244.00. The remaining \$1,674.00 collected will remain with the district for fund balance.

S.246B (Emerson-Allen Road Water District) - operated by Town of Farmington									
2019 Assessed Value =	\$	6,250,000							
Cash Balance (07.24.18) =	\$	962							
		2015	2016	2017	2018	Est. (10%)	Est. 2019	Average	
<u>Revenue</u>									
Tax Levy	\$	15,436	\$ 15,156	\$ 16,000	\$ 18,046		\$ 19,000		
App. Fund Balance	\$	-	\$ -	\$ -	\$ -		\$ -		
	\$	15,436	\$ 15,156	\$ 16,000	\$ 18,046		\$ 19,000		
<u>Expenditures</u>									
debt service	\$	13,157	\$ 12,907	\$ 12,657	\$ 13,382		\$ 13,082	\$ 13,026	
Farmington O&M	\$	2,279	\$ 2,263	\$ 3,182	\$ 3,858	\$ 386	\$ 4,244	\$ 4,244	
Unpaid water bills	\$	202	\$ 7,779						
OM/contractual	\$	-	\$ -	\$ -	\$ 806	\$ -	\$ 1,674	\$ 500	
	\$	15,638	\$ 22,949	\$ 15,839	\$ 18,046		\$ 19,000	\$ 17,770	
Estimated Fund Balance:				\$ 156	\$ 962		\$ 2,636		
Fund Bal Policy: 30%-60% (\$5,310-\$10,662)									
TAX RATE				\$ -	\$ 3.20		\$ 3.04		
				2017 AV =	\$ 5,638,528				
Avg \$ 275,000 home (2017-18)									
2019 Assessed Value: \$ 294,250									
Tax Payment:					\$ 880.00		\$ 894.52		
17 vs. 18 - Increase / (Decrease):							\$ 14.52		

The projected fund balance for 12/31/19 at \$ 2,636.00 is just below the fund balance policy range of \$5,310 - \$10,662; however, it is increased compared to previous levels.

Even though the tax rate declined, the resulting impact to the average homeowner is an increase from 2018 of \$14.52 per year due to the increase in average assessed value from \$275,000 to \$294,250.

S.246B (Emerson-Allen Road Water District) - operated by Town of Farmington

2019 Assessed Value = \$ 6,250,000

Cash Balance (07.24.18) = \$ 962

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>								
	Tax Levy	\$ 15,436	\$ 15,156	\$ 16,000	\$ 18,046		\$ 19,000	
	App. Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	
		\$ 15,436	\$ 15,156	\$ 16,000	\$ 18,046		\$ 19,000	
<u>Expenditures</u>								
	debt service	\$ 13,157	\$ 12,907	\$ 12,657	\$ 13,382		\$ 13,082	\$ 13,026
	Farmington O&M	\$ 2,279	\$ 2,263	\$ 3,182	\$ 3,858	\$ 386	\$ 4,244	\$ 4,244
	Unpaid water bills	\$ 202	\$ 7,779					
	OM/contractual	\$ -	\$ -	\$ -	\$ 806	\$ -	\$ 1,674	\$ 500
		\$ 15,638	\$ 22,949	\$ 15,839	\$ 18,046		\$ 19,000	\$ 17,770
Estimated Fund Balance:				\$ 156	\$ 962		\$ 2,636	
Fund Bal Policy: 30%-60% (\$5,310-\$10,662)								
TAX RATE				\$ -	\$ 3.20		\$ 3.04	
2017 AV =					\$ 5,638,528			
 Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:					\$ 880.00		\$ 894.52	
17 vs. 18 - Increase / (Decrease):							\$ 14.52	

SPECIAL DISTRICTS: Water Districts – County Road 30 (S.247B)

For 2019, the tax rate proposed for the County Road 30 Special Water District (S.247B) includes a reduction from \$ 4.64 per thousand of assessed value in 2018 to \$ 4.41 per thousand of assessed value for 2019. The total amount to be levied is \$17,500.00. The debt service for this district for 2019 is \$14,475.00, the district will pay Canandaigua Consolidated \$1,189.00 for administration and \$1,836.00 will remain with the district for maintenance.

S.247B (County Road 30 Water District)		\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain						
2019 Assessed Value =	\$	3,964,600						
Cash Balance (07.24.18) =	\$	11,766						
		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>	
Revenue								
Tax Levy	\$	17,275	\$ 16,811	\$ 15,000	\$ 16,478	\$ 17,500		
App. Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -		
	\$	17,275	\$ 16,811	\$ 15,000	\$ 16,478	\$ 17,500		
Expenditures								
debt service	\$	15,275	\$ 15,075	\$ 14,875	\$ 14,675	\$ 14,475	\$ 14,975	
contractual	\$	84,267	\$ 2,000	\$ 1,777	\$ 1,803	\$ 1,043	\$ 1,895	
TOC OM (50/.30 to S.247)[9903]	\$	-	\$ -			\$ 1,189		
district contr (\$0.20)[8340]	\$	-	\$ -	\$ -	\$ -	\$ 793	\$ -	
	\$	99,542	\$ 17,075	\$ 16,652	\$ 16,478	\$ 17,500	\$ 16,870	
Estimated Fund Balance:			\$ 125	\$ 1,928	\$ 3,764			
Fund Bal Policy: 30%-60% (\$5061-\$10,122)								
TAX RATE			\$ -	\$ 4.64	\$ 4.41			
			2017 AV =	\$ 3,554,700				
Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:				\$ 1,276.00	\$ 1,298.84			
17 vs. 18 - Increase / (Decrease):					\$ 22.84			

The projected fund balance for 12/31/19 at \$ 3,764.00 is just below the fund balance policy range of \$5,061 - \$10,122; however, it is increased compared to previous levels.

Even though the tax rate declined, the resulting impact to the average homeowner is an increase from 2018 of \$22.84 per year due to the increase in average assessed value from \$275,000 to \$294,250.

S.247B (County Road 30 Water District)

\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain

2019 Assessed Value = \$ 3,964,600

Cash Balance (07.24.18) = \$ 11,766

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>								
Tax Levy	\$	17,275	\$ 16,811	\$ 15,000	\$ 16,478		\$ 17,500	
App. Fund Balance	\$	-	\$ -	\$ -	\$ -		\$ -	
	\$	17,275	\$ 16,811	\$ 15,000	\$ 16,478		\$ 17,500	
<u>Expenditures</u>								
debt service	\$	15,275	\$ 15,075	\$ 14,875	\$ 14,675		\$ 14,475	\$ 14,975
contractual	\$	84,267	\$ 2,000	\$ 1,777	\$ 1,803		\$ 1,043	\$ 1,895
TOC OM(50/.30 to S.247)[9903]	\$	-	\$ -				\$ 1,189	
district contr (\$0.20)[8340]	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 793	\$ -
	\$	99,542	\$ 17,075	\$ 16,652	\$ 16,478		\$ 17,500	\$ 16,870
Estimated Fund Balance:				\$ 125	\$ 1,928		\$ 3,764	
Fund Bal Policy: 30%-60% (\$5061-\$10,122)								
TAX RATE				\$ -	\$ 4.64		\$ 4.41	
				2017 AV =	\$ 3,554,700			
Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:				\$	1,276.00		\$ 1,298.84	
17 vs. 18 - Increase / (Decrease):							\$ 22.84	

For 2019, the tax rate proposed for the Hopkins Grimbale Special Water District (S.248A) includes an adjustment in the tax rate to reduce the dependency on fund balance to balance the budget. The adjustment includes an increase in the tax rate from \$1.33 per thousand of assessed value in 2018 to \$1.37 per thousand of assessed value for 2019.

S.248A (Hopkins Grimbale Water District)						\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain	
2019 Assessed Value =	\$	8,017,789					
Cash Balance (07.24.18) =	\$	15,432					
		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
Tax Levy	\$	14,945	\$ 10,000	\$ 8,000	\$ 9,613	\$ 11,000	
App. Fund Balance	\$	-	\$ 4,631	\$ 6,650	\$ 4,838	\$ 3,647	
	\$	14,945	\$ 14,631	\$ 14,650	\$ 14,451	\$ 14,647	
<u>Expenditures</u>							
debt service	\$	11,437	\$ 11,237	\$ 11,037	\$ 10,838	\$ 10,638	\$ 11,137
contractual	\$	3,508	\$ 3,393	\$ 3,613	\$ 3,613		\$ 3,613
TOC OM(50/.30 to S.247)[9903]	\$	-	\$ -			\$ 2,405	
district contr (\$0.20)[8340]	\$	-	\$ -	\$ -	\$ -	\$ 1,604	\$ -
	\$	14,945	\$ 14,630	\$ 14,650	\$ 14,451	\$ 14,647	\$ 14,750
Estimated Fund Balance:			\$ 8,738	\$ 7,513		\$ 5,470	
Fund Bal Policy: 30%-60% (\$4,425-\$8,850)							
TAX RATE			\$ -	\$ 1.33		\$ 1.37	
			2017 AV =	\$ 7,226,407			
Avg \$ 275,000 home (2017-18)							
2019 Assessed Value: \$ 294,250							
Tax Payment:				\$ 365.75		\$ 403.70	
17 vs. 18 - Increase / (Decrease):						\$ 37.95	

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S.248A (Hopkins Grimbale Water District)

\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain

2019 Assessed Value = \$ 8,017,789

Cash Balance (07.24.18) = \$ 15,432

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>								
	Tax Levy	\$ 14,945	\$ 10,000	\$ 8,000	\$ 9,613		\$ 11,000	
	App. Fund Balance	\$ -	\$ 4,631	\$ 6,650	\$ 4,838		\$ 3,647	
		\$ 14,945	\$ 14,631	\$ 14,650	\$ 14,451		\$ 14,647	
<u>Expenditures</u>								
	debt service	\$ 11,437	\$ 11,237	\$ 11,037	\$ 10,838		\$ 10,638	\$ 11,137
	contractual	\$ 3,508	\$ 3,393	\$ 3,613	\$ 3,613			\$ 3,613
	TOC OM(50/.30 to S.247)[9903]	\$ -	\$ -				\$ 2,405	
	district contr (\$0.20)[8340]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,604	\$ -
		\$ 14,945	\$ 14,630	\$ 14,650	\$ 14,451		\$ 14,647	\$ 14,750
Estimated Fund Balance:				\$ 8,738	\$ 7,513		\$ 5,470	
Fund Bal Policy: 30%-60% (\$4,425-\$8,850)								
TAX RATE				\$ -	\$ 1.33		\$ 1.37	
				2017 AV =	\$ 7,226,407			
Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:				\$	365.75		\$ 403.70	
17 vs. 18 - Increase / (Decrease):							\$ 37.95	

SPECIAL DISTRICTS: Water Districts – Hickox Road (S.248D)

For 2019, the tax rate proposed for the Hickox Road Special Water District (S.248D) includes a reduction in the tax rate from \$2.03 per thousand of assessed value in 2018 to \$1.96 per thousand of assessed value in 2019.

The total amount to be levied is \$3,400.00. The debt service for this district for 2019 is \$2,500.00 payable to Canandaigua Consolidated, the district will pay Canandaigua Consolidated \$521.00 for administration, and \$379.00 will remain with the district for maintenance.

S.248D (Hickox Road Water District)		\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain						
2019 Assessed Value =	\$	1,738,300						
Cash Balance (07.24.18) =	\$	4,733						
		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>	
Revenue								
Tax Levy	\$	-	\$ 3,942	\$ 3,918	\$ 3,315	\$ 3,400		
App. Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -		
	\$	-	\$ 3,942	\$ 3,918	\$ 3,315	\$ 3,400		
Expenditures								
debt service	\$	-	\$ -	\$ -	\$ -	\$ -		
due to S.247 until 2031[9903]	\$	-	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	
TOC OM(50/.30 to S.247)[9903]	\$	-	\$ -			\$ 521		
district contr (\$0.20)[8340]	\$	-	\$ 3,942	\$ 1,418	\$ 815	\$ 379	\$ -	
	\$	-	\$ 3,942	\$ 3,918	\$ 3,315	\$ 3,400	\$ -	
Estimated Fund Balance:			\$ (33,582)	\$ (30,267)		\$ (29,888)		
Fund Bal Policy: 30%-60% (\$1,050-\$2,100)								
TAX RATE			\$ -	\$ 2.03		\$ 1.96		
* NOTE: debt service is \$1/\$1,000 through 2019 then returns to \$0.50 2017 AV = \$ 1,630,000								
Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:				\$ 558.25		\$ 575.53		
17 vs. 18 - Increase / (Decrease):						\$ 17.28		
** NOTE: this district has negative fund balance trying to dig out / look back limited to 2019						CONSOLIDATE W/S.247		

The projected fund balance for 12/31/19 is a negative amount of (\$29,888.00) and falls below the fund balance policy range. This district has carried a negative fund balance amount for several years, and it was previously determined by prior administrations that this district would reimburse Canandaigua Consolidated at a rate of \$2,500.00 per year until 2031.

The combination of the tax rate adjustment and the assessed value change results as an impact to the average homeowner of an increase from 2018 of \$17.28 per year due to the increase in average assessed value from \$275,000 to \$294,250.

S.248D (Hickox Road Water District)

\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain

2019 Assessed Value = \$ 1,738,300

Cash Balance (07.24.18) = \$ 4,733

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>								
Tax Levy	\$	-	\$ 3,942	\$ 3,918	\$ 3,315		\$ 3,400	
App. Fund Balance	\$	-	\$ -	\$ -	\$ -		\$ -	
	\$	-	\$ 3,942	\$ 3,918	\$ 3,315		\$ 3,400	
<u>Expenditures</u>								
debt service	\$	-	\$ -	\$ -	\$ -		\$ -	
due to S.247 until 2031[9903]	\$	-	\$ -	\$ 2,500	\$ 2,500		\$ 2,500	\$ -
TOC OM(50/.30 to S.247)[9903]	\$	-	\$ -				\$ 521	
district contr (\$0.20)[8340]	\$	-	\$ 3,942	\$ 1,418	\$ 815	\$ -	\$ 379	\$ -
	\$	-	\$ 3,942	\$ 3,918	\$ 3,315		\$ 3,400	\$ -

Estimated Fund Balance: \$ (33,582) \$ (30,267) \$ (29,888)

Fund Bal Policy: 30%-60% (\$1,050-\$2,100)

TAX RATE \$ - \$ 2.03 \$ 1.96

* NOTE: debt service is \$1/\$1,000 through 2019 then returns to \$0.50 2017 AV = \$ 1,630,000

Avg \$ 275,000 home (2017-18)**2019 Assessed Value: \$ 294,250****Tax Payment:****\$ 558.25****\$ 575.53**17 vs. 18 - Increase / (Decrease):

\$ 17.28

**** NOTE: this district has negative fund balance trying to dig out / look back limited to 2019****CONSOLIDATE W/S.247**

For 2019, the tax rate proposed for the Nott Road Special Water District (S.249A) includes a reduction in the tax rate from \$2.90 per thousand of assessed value in 2018 to \$2.86 per thousand of assessed value in 2019.

S.249A (NOTT RD EXT 40 Road Water District)						\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain			
2019 Assessed Value =		\$	2,334,400						
Cash Balance (07.24.18) =		\$	4,969						
			<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>	
<u>Revenue</u>									
Tax Levy	\$	6,620	\$	5,000	\$	6,000	\$	6,174	
App. Fund Balance	\$	-	\$	-	\$	-	\$	-	
	\$	6,620	\$	5,000	\$	6,000	\$	6,174	
							\$	6,682	
<u>Expenditures</u>									
debt service	\$	5,620	\$	5,294	\$	5,201	\$	5,108	
contractual	\$	994	\$	994	\$	986	\$	1,066	
TOC OM(50/.30 to S.247)[9903]	\$	-	\$	-			\$	700	
district contr (\$0.20)[8340]	\$	-	\$	-	\$	-	\$ -	467	
	\$	6,614	\$	6,288	\$	6,187	\$	6,174	
							\$	6,682	
							\$	6,316	
Estimated Fund Balance:				\$	(151)	\$	915	\$	1,882
Fund Bal Policy: 30%-60% (\$1,895-\$3,790)									
TAX RATE				\$	-	\$	2.90	\$	2.86
					2017 AV =	\$	2,132,200		
Avg \$ 275,000 home (2017-18)									
2019 Assessed Value: \$ 294,250									
Tax Payment:						\$	797.50	\$	842.26
17 vs. 18 - Increase / (Decrease):								\$	44.76

The combination of the tax rate adjustment and the assessed value change results as an impact to the average homeowner of an increase from 2018 of \$44.76 per year due to the increase in average assessed value from \$275,000 to \$294,250.

S.249A (NOTT RD EXT 40 Road Water District)

\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain

2019 Assessed Value = \$ 2,334,400

Cash Balance (07.24.18) = \$ 4,969

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>								
	Tax Levy	\$ 6,620	\$ 5,000	\$ 6,000	\$ 6,174		\$ 6,682	
	App. Fund Balance	\$ -	\$ -	\$ -	\$ -		\$ -	
		\$ 6,620	\$ 5,000	\$ 6,000	\$ 6,174		\$ 6,682	
<u>Expenditures</u>								
	debt service	\$ 5,620	\$ 5,294	\$ 5,201	\$ 5,108		\$ 5,015	\$ 5,306
	contractual	\$ 994	\$ 994	\$ 986	\$ 1,066		\$ 500	\$ 1,010
	TOC OM(50/.30 to S.247)[9903]	\$ -	\$ -				\$ 700	
	district contr (\$0.20)[8340]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467	\$ -
		\$ 6,614	\$ 6,288	\$ 6,187	\$ 6,174		\$ 6,682	\$ 6,316
Estimated Fund Balance:				\$ (151)	\$ 915		\$ 1,882	
Fund Bal Policy: 30%-60% (\$1,895-\$3,790)								
TAX RATE				\$ -	\$ 2.90		\$ 2.86	
				2017 AV =	\$ 2,132,200			
 Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:				\$	797.50		\$ 842.26	
17 vs. 18 - Increase / (Decrease):							\$ 44.76	

SPECIAL DISTRICTS: Water Districts – CR#32, Ext.#41 (S.249B)

The County Road 32, Extension #41 Special Water District (S.249B) is a new water district that has recently been constructed in 2018. This is the first year this district will have a tax levy associated with it since creation. The total assessed value of this district is \$2,430,100.00 and will have a tax rate of \$5.14 per thousand of assessed value.

S.249B NEW SD (FORMER H.249B = County Rd#32 / Ext#41)				\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain			
2019 Assessed Value =	\$	2,430,100					
Cash Balance (07.24.18) =	\$	-					
		2015	2016	2017	2018 Est. (10%)	Est. 2019	Average
<u>Revenue</u>							
Tax Levy	\$	-	\$ -	\$ -	\$ -	\$ 12,500	
App. Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -	
	\$	-	\$ -	\$ -	\$ -	\$ 12,500	
<u>Expenditures</u>							
debt service pay to S.247	\$	-	\$ -	\$ -	\$ -	\$ 10,536	\$ -
contractual	\$	-	\$ -	\$ -	\$ -	\$ 749	\$ -
TOC OM(50/.30 to S.247)[9903]	\$	-	\$ -	\$ -	\$ -	\$ 729	
district contr (\$0.20)[8340]	\$	-	\$ -	\$ -	\$ -	\$ 486	\$ -
	\$	-	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500
Estimated Fund Balance:			\$ -	\$ -		\$ 1,235	
Fund Bal Policy: 30%-60% (\$3,750 -\$7,500)							
TAX RATE			\$ -	\$ -		\$ 5.14	
*** FIRST YEAR PER ESTIMATED ANNUAL COST \$ 1,547.77 FOR AVG PROPERTY ***							
Avg \$ 275,000 home (2017-18)							
2019 Assessed Value: \$ 294,250							
Tax Payment:				\$ -		\$ 1,513.57	
17 vs. 18 - Increase / (Decrease):						\$ 1,513.57	

The Preliminary Engineering Report for this first year district estimated the annual expense at \$1,547.77 for the average property owner. Based on a rate of \$5.14 per thousand of assessed value the average property owner would pay \$1,513.57.

Expenditures for this district include repayment to Canandaigua Consolidated of \$10,536.00 (\$158,400.00 due to Canandaigua Consolidated at 3% interest for 20 years) per year from 2019 through 2039. Additionally, the district will pay Canandaigua Consolidated \$729.00 for administration, and the remaining \$1,235.00 will stay with the district for maintenance and start to build fund balance.

As a new district this district falls below the fund balance policy range.

S.249B NEW SD (FORMER H.249B = County Rd#32 / Ext#41)

\$ 0.50 O&M = \$0.30 to S.247 / \$0.20 to remain

2019 Assessed Value = \$ 2,430,100

Cash Balance (07.24.18) = \$ -

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>								
Tax Levy	\$	-	\$ -	\$ -	\$ -		\$ 12,500	
App. Fund Balance	\$	-	\$ -	\$ -	\$ -		\$ -	
	\$	-	\$ -	\$ -	\$ -		\$ 12,500	
<u>Expenditures</u>								
debt service pay to S.247	\$	-	\$ -	\$ -	\$ -		\$ 10,536	\$ -
contractual	\$	-	\$ -	\$ -	\$ -		\$ 749	\$ -
TOC OM(50/.30 to S.247)[9903]	\$	-	\$ -				\$ 729	
district contr (\$0.20)[8340]	\$	-	\$ -	\$ -	\$ -	\$ -	\$ 486	\$ -
	\$	-	\$ -	\$ -	\$ -		\$ 12,500	\$ 12,500
Estimated Fund Balance:			\$ -	\$ -			\$ 1,235	
Fund Bal Policy: 30%-60% (\$3,750 -\$7,500)								
TAX RATE			\$ -	\$ -			\$ 5.14	
*** FIRST YEAR PER ESTIMATED ANNUAL COST \$ 1,547.77 FOR AVG PROPERTY ****								
Avg \$ 275,000 home (2017-18)								
2019 Assessed Value: \$ 294,250								
Tax Payment:				\$ -			\$ 1,513.57	
17 vs. 18 - Increase / (Decrease):							\$ 1,513.57	

SPECIAL DISTRICTS: Water Districts –

Canandaigua Consolidated (S.247)

Canandaigua Consolidated (S.247) is the parent district of the Town of Canandaigua's Water Department and is the largest special district operated by the Town of Canandaigua.

S.247 has undergone a series of changes in the past year, and more changes are anticipated as the Town of Canandaigua prepares to address water improvement requirements as mandated by the New York State Department of Health.

In January 2018, the Town Board of the Town of Canandaigua after due process and public hearings, consolidated by Resolution No.2018-048 the following water districts into Canandaigua Consolidated (S.247):

Nott Road, Extension #6;

West Lake Road South Extension #8;

Cramer Road Extension #9;

Parrish Street Extension #5;

West Lake Benefit District;

Wyfells Road Extension #10;

Adams Road Extension #11;

Parrish Road Extension #20.

In April 2018, the Town Board of the Town of Canandaigua after due process and public hearings, consolidated by Resolution No.2018-126 the Canandaigua Hopewell Water District of the Town of Canandaigua into the Canandaigua Consolidated Water District.

Between the consolidations of the above listed districts and the town-wide revaluation of assessments, the taxable value of the Canandaigua Consolidated Water District (S.247) increased from a previous amount in 2017 of \$577,081,256.00 to a new value for 2018 and budgeting purposes for the 2019 budget, of \$895,667,204.00.

Additionally, during an audit of the Town of Canandaigua and water operations by the New York State Comptroller in 2016 and 2017, the Comptroller's Office deemed it necessary for the Town of Canandaigua to cease operating an "F Fund" relating to water department

S.247..... CONTINUED

operations. The resulting impact of this change was the “F Fund” ceased operations December 31, 2017 and was rolled into Canandaigua Consolidated (S.247) as the parent district for the water department starting January 1, 2018.

Previous unexpended funds in the “F Fund” of \$1,323,632.00 and unexpended funds in the districts consolidated into Canandaigua Consolidated in the total amount of \$276,495.00 are in the process at the writing of this document of being transferred over to fund balance and consolidated with the existing funds of the Canandaigua Consolidated Water District.

Improvements and construction of a new water main along County Road 10, and the looping of connections for existing customers in the Canandaigua Consolidated Water District along State Route 364 to address water flow concerns are currently in process as part of an overall construction project estimated at \$1.3 million. The project which was started in 2018 should be completed in 2019.

Revenue:

For 2019, revenue projections for Canandaigua Consolidated total \$1,938,704 including a state grant as part of the water main construction project. The proposed 2019 budget does not call for the utilization of appropriations, but rather allows the new large district to stand on its' own ability to self fund through levy and water sales.

<u>.247 (Canandaigua Consolidated Water District)</u>				<u>\$ 0.50 O&M to remain w/ S.247</u>			
2019 Assessed Value =	\$	895,667,204					
Old F Cash Balance (07.24.18) =	\$	1,323,632					
S.247 Cash Balance (07.24.18) =	\$	250,647					
plus due from other districts:	\$	276,495					
		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>
<u>Revenue</u>							<u>Average</u>
Tax Levy (1001) O&M .50	\$	255,898	\$ 264,167	\$ 285,000	\$ 288,541	\$ 475,000	
Water Rents (2140)	\$	616,341	\$ 710,695	\$ 619,362	\$ 625,000	\$ 675,000	\$ 642,850
Water Meter Sales (2142)	\$	6,066	\$ 3,610	\$ 1,692	\$ 1,200	\$ 2,000	\$ 3,142
Water Services (2144)	\$	23,190	\$ 27,450	\$ 13,735	\$ 5,000	\$ 10,000	\$ 17,344
Penalty (2148)	\$	6,194	\$ 4,210	\$ 10,100	\$ 3,500	\$ 5,000	\$ 6,001
Sales (2655)				\$ 1,180		\$ -	
State Grant CR10 (3991)						\$ 750,000	
Adminfrom other districts (5031)	\$	-	\$ -	\$ -	\$ -	\$ 8,670	
Debt repay due from Hickox (5031)						\$ 2,500	
Debt repay due from S.249B (5031)						\$ 10,534	
Interfund trans (5031)				\$ 402,353		\$ -	
App Fund Bal (project - 9000)			\$ 216,124	\$ 767,140		\$ -	
App. Fund Bal (normal - 9000)	\$	<u>462,722</u>	<u>\$ 348,989</u>	<u>\$ 30,313</u>	<u>\$ 8,947</u>	<u>\$ -</u>	
	\$	1,370,411	\$ 1,359,121	\$ 1,176,326	\$ 2,102,861	\$ 1,938,704	

S.247..... CONTINUED

Expenditures:

For 2019, expenditures for Canandaigua Consolidated total \$1,938,704.00 which includes completion of the water project along County Road 10.

Expenditures

Fiscal Agent (1380)	\$	-	\$	-	\$	-	\$	1,500	\$	1,500	\$	375
Insurance (1910)	\$	-	\$	-	\$	-	\$	-	\$	7,190		
Superintendent (8310.120)	\$	15,290	\$	15,606	\$	15,606	\$	18,500	\$	25,000	\$	16,251
MEO (8310.131)	\$	103,054	\$	95,658	\$	102,814	\$	153,080	\$	155,000	\$	113,652
Admin Equip (8310.200)	\$	29,366	\$	15,020	\$	40,829	\$	68,000	\$	57,500	\$	38,304
Admin Equip Adj (8310.200)							\$	98,140	\$	-	\$	24,535
Admin.Contr (8310.400)	\$	-	\$	1,000	\$	1,997	\$	2,000	\$	2,000	\$	1,249
Admin.Legal (8310.410)	\$	-	\$	140	\$	3,303	\$	1,500	\$	10,000	\$	1,236
Admin.Legal (8310.410 - proj)							\$	25,000	\$	-	\$	6,250
Admin.MeterRead (8310.420)	\$	46	\$	2,577	\$	5,803	\$	28,500	\$	35,500	\$	9,232
Admin.VehRepair (8310.423)	\$	2,668	\$	1,714	\$	996	\$	5,000	\$	5,000	\$	2,595
Admin.Train (8310.424)	\$	3,014	\$	3,441	\$	637	\$	2,000	\$	2,000	\$	2,273
Admin.Eng (8310.450)	\$	10,415	\$	26,147	\$	66,795	\$	65,000	\$	50,000	\$	42,089
Admin.Eng (.450-proj)							\$	133,000	\$	75,000	\$	33,250
WaterPurch (8320.400)	\$	410,887	\$	438,726	\$	345,970	\$	425,000	\$	425,000	\$	405,146
WaterUtility (8320.420)	\$	49,912	\$	47,746	\$	45,244	\$	51,000	\$	51,000	\$	48,476
ServMain (8340.440)	\$	153,988	\$	124,748	\$	100,853	\$	155,220	\$	155,000	\$	133,702
CapProjEquip (8397.200)	\$	-	\$	-	\$	-	\$	357,000	\$	332,360	\$	89,250
CapProjContr (8397.400)	\$	-	\$	-	\$	-	\$	158,000	\$	321,966	\$	39,500
NYS Retire (9010.800)	\$	21,712	\$	12,382	\$	14,826	\$	19,000	\$	19,000	\$	16,980
Social Sec (9030.800)	\$	8,340	\$	9,154	\$	8,934	\$	12,000	\$	12,000	\$	9,607
Workers Comp (9040.800)	\$	2,835	\$	3,624	\$	3,039	\$	5,900	\$	9,000	\$	3,850
Unemp (9050.800)	\$	-	\$	-	\$	-	\$	500	\$	500	\$	125
Disability (9055.800)	\$	30	\$	66	\$	73	\$	100	\$	100	\$	67
Med (9060.810)	\$	15,900	\$	15,922	\$	20,680	\$	17,900	\$	19,400	\$	17,601
HSA.(9060.830)	\$	3,360	\$	2,240	\$	3,470	\$	7,050	\$	9,500	\$	4,030
Contingency / FB (1990)									\$	158,188		
Debt Service,\$7M.Project O&M (9903.900)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	\$	830,817	\$	815,911	\$	781,869	\$	1,809,890	\$	1,938,704	\$	1,059,622

S.247..... CONTINUED

Impact:

The overall impact for the proposed 2019 budget for the average property owner in the Town of Canandaigua's Canandaigua Consolidated Water District includes a tax rate increase from \$0.50 per thousand of assessed value in 2018, to \$0.53 per thousand of assessed value in 2019. The result for the average home of \$294,250 is an increase of \$18.55 per year from what the property owner paid in 2018.

CapProjContr (8397.400)	\$	-	\$	-	\$	-	\$	158,000	\$	321,966	\$	39,500
NYS Retire (9010.800)	\$	21,712	\$	12,382	\$	14,826	\$	19,000	\$	19,000	\$	16,980
Social Sec (9030.800)	\$	8,340	\$	9,154	\$	8,934	\$	12,000	\$	12,000	\$	9,607
Workers Comp (9040.800)	\$	2,835	\$	3,624	\$	3,039	\$	5,900	\$	9,000	\$	3,850
Unemp (9050.800)	\$	-	\$	-	\$	-	\$	500	\$	500	\$	125
Disability (9055.800)	\$	30	\$	66	\$	73	\$	100	\$	100	\$	67
Med (9060.810)	\$	15,900	\$	15,922	\$	20,680	\$	17,900	\$	19,400	\$	17,601
HSA.(9060.830)	\$	3,360	\$	2,240	\$	3,470	\$	7,050	\$	9,500	\$	4,030
Contingency / FB (1990)									\$	158,188		
Debt Service.\$7M.Project												
O&M (9903.900)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	\$	830,817	\$	815,911	\$	781,869	\$	1,809,890	\$	1,938,704	\$	1,059,622
Est Unassign Fund Bal (KVS):					\$	1,882,730	\$	997,261	\$	1,155,448		
Fund Bal Policy: 30%-60% (\$317,887-\$635,773)												
TAX RATE					\$	-	\$	0.50	\$	0.53		
					2017 AV=	\$	577,081,256					
Avg \$ 275,000 home (2017-18)												
2019 Assessed Value: \$ 294,250												
Tax Payment:						\$	137.50		\$	156.05		
YR vs YR - Increase / (Decrease):									\$	18.55		

The projected fund balance for 12/31/19 is \$1,155,448.00 and while the figure falls above the fund balance policy range of \$317,887 - \$635,773; the amount is in compliance with the Town of Canandaigua's Fund Balance Policy due to planned improvements in 2019, and 2020.

S.247 (Canandaigua Consolidated Water District)**\$ 0.50 O&M to remain w/ S.247**

2019 Assessed Value =	\$ 895,667,204
Old F Cash Balance (07.24.18) =	\$ 1,323,632
S.247 Cash Balance (07.24.18) =	\$ 250,647
plus due from other districts:	\$ 276,495

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. (10%)</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
Tax Levy (1001) O&M .50	\$ 255,898	\$ 264,167	\$ 285,000	\$ 288,541		\$ 475,000	
Water Rents (2140)	\$ 616,341	\$ 710,695	\$ 619,362	\$ 625,000		\$ 675,000	\$ 642,850
Water Meter Sales (2142)	\$ 6,066	\$ 3,610	\$ 1,692	\$ 1,200		\$ 2,000	\$ 3,142
Water Services (2144)	\$ 23,190	\$ 27,450	\$ 13,735	\$ 5,000		\$ 10,000	\$ 17,344
Penalty (2148)	\$ 6,194	\$ 4,210	\$ 10,100	\$ 3,500		\$ 5,000	\$ 6,001
Sales (2655)				\$ 1,180		\$ -	
State Grant CR10 (3991)						\$ 750,000	
Adminfrom other districts (5031)	\$ -	\$ -	\$ -	\$ -		\$ 8,670	
Debt repay due from Hickox (5031)						\$ 2,500	
Debt repay due from S.249B (5031)						\$ 10,534	
Interfund trans (5031)				\$ 402,353		\$ -	
App Fund Bal (project - 9000)			\$ 216,124	\$ 767,140		\$ -	
App. Fund Bal (normal - 9000)	\$ 462,722	\$ 348,989	\$ 30,313	\$ 8,947		\$ -	
	\$ 1,370,411	\$ 1,359,121	\$ 1,176,326	\$ 2,102,861		\$ 1,938,704	

Expenditures

Fiscal Agent (1380)	\$ -	\$ -	\$ -	\$ 1,500		\$ 1,500	\$ 375
Insurance (1910)	\$ -	\$ -	\$ -	\$ -		\$ 7,190	
Superintendent (8310.120)	\$ 15,290	\$ 15,606	\$ 15,606	\$ 18,500		\$ 25,000	\$ 16,251
MEO (8310.131)	\$ 103,054	\$ 95,658	\$ 102,814	\$ 153,080		\$ 155,000	\$ 113,652
Admin Equip (8310.200)	\$ 29,366	\$ 15,020	\$ 40,829	\$ 68,000		\$ 57,500	\$ 38,304
Admin Equip Adj (8310.200)				\$ 98,140		\$ -	\$ 24,535
Admin.Contr (8310.400)	\$ -	\$ 1,000	\$ 1,997	\$ 2,000		\$ 2,000	\$ 1,249
Admin.Legal (8310.410)	\$ -	\$ 140	\$ 3,303	\$ 1,500		\$ 10,000	\$ 1,236
Admin.Legal (8310.410 - proj)				\$ 25,000		\$ -	\$ 6,250

Admin.MeterRead (8310.420)	\$	46	\$	2,577	\$	5,803	\$	28,500	\$	35,500	\$	9,232
Admin.VehRepair (8310.423)	\$	2,668	\$	1,714	\$	996	\$	5,000	\$	5,000	\$	2,595
Admin.Train (8310.424)	\$	3,014	\$	3,441	\$	637	\$	2,000	\$	2,000	\$	2,273
Admin.Eng (8310.450)	\$	10,415	\$	26,147	\$	66,795	\$	65,000	\$	50,000	\$	42,089
Admin.Eng (.450-proj)							\$	133,000	\$	75,000	\$	33,250
WaterPurch (8320.400)	\$	410,887	\$	438,726	\$	345,970	\$	425,000	\$	425,000	\$	405,146
WaterUtility (8320.420)	\$	49,912	\$	47,746	\$	45,244	\$	51,000	\$	51,000	\$	48,476
ServMain (8340.440)	\$	153,988	\$	124,748	\$	100,853	\$	155,220	\$	155,000	\$	133,702
CapProjEquip (8397.200)	\$	-	\$	-	\$	-	\$	357,000	\$	332,360	\$	89,250
CapProjContr (8397.400)	\$	-	\$	-	\$	-	\$	158,000	\$	321,966	\$	39,500
NYS Retire (9010.800)	\$	21,712	\$	12,382	\$	14,826	\$	19,000	\$	19,000	\$	16,980
Social Sec (9030.800)	\$	8,340	\$	9,154	\$	8,934	\$	12,000	\$	12,000	\$	9,607
Workers Comp (9040.800)	\$	2,835	\$	3,624	\$	3,039	\$	5,900	\$	9,000	\$	3,850
Unemp (9050.800)	\$	-	\$	-	\$	-	\$	500	\$	500	\$	125
Disability (9055.800)	\$	30	\$	66	\$	73	\$	100	\$	100	\$	67
Med (9060.810)	\$	15,900	\$	15,922	\$	20,680	\$	17,900	\$	19,400	\$	17,601
HSA.(9060.830)	\$	3,360	\$	2,240	\$	3,470	\$	7,050	\$	9,500	\$	4,030
Contingency / FB (1990)									\$	158,188		
Debt Service.\$7M.Project O&M (9903.900)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	\$	830,817	\$	815,911	\$	781,869	\$	1,809,890	\$	1,938,704	\$	1,059,622
Est Unassign Fund Bal (KVS):					\$	1,882,730	\$	997,261	\$	1,155,448		
Fund Bal Policy: 30%-60% (\$317,887-\$635,773)												
TAX RATE					\$	-	\$	0.50	\$	0.53		
					2017 AV=	\$	577,081,256					
Avg \$ 275,000 home (2017-18)												
2019 Assessed Value: \$ 294,250												
Tax Payment:						\$	137.50		\$	156.05		
<i>YR vs YR - Increase / (Decrease):</i>									\$	18.55		

S.247..... CONTINUED

Future Project:

The Town of Canandaigua has been mandated by the New York State Department of Health to undergo a series of construction project improvements in order to provide greater water ability and infrastructure needs for the community. According to a preliminary engineering report the anticipated costs associated with these improvements are approximately \$ 7.5 million.

While the improvements are required to begin immediately, the Town of Canandaigua is diligently working to explore all fiscal options including grant money to help offset the impact to the residents of the Town of Canandaigua. The Town Engineer's Preliminary Engineering Report (PER) suggest that the tax rate could be as high as \$1.06 per thousand of assessed value (\$0.56 debt service, plus \$0.50 O&M) if the Town is not successful in obtaining a grant for the improvements, while the tax rate could be as high as \$0.83 per thousand of assessed value (\$0.33 debt service, plus \$0.50 O&M) if the Town is successful in obtaining the grant.

Elected and appointed officials of the Town of Canandaigua will continue to work to find all alternative options to comply with this State mandate, while minimizing the burden to the taxpayers of the Town of Canandaigua.

SPECIAL DISTRICTS: Lighting Districts

The Town of Canandaigua administers and operates five special lighting districts on behalf of residents including: Centerpointe Lighting District (SL.241); Fox Ridge Lighting District (SL.242); Landings Lighting District (SL.243); Lakewood Meadows Lighting District (SL.244); and the FallBrook Lighting District (SL.245).

These lighting districts are designed to provide light for the safety of motorists, pedestrians, and the residents in the developments they serve. The costs of operating the lights, including utility costs, are paid by the property owners of the lighting district through a special district tax (above and beyond the Town of Canandaigua levy) specific to cover the expenditures of the particular district.



Lakewood Meadows light providing assistance to motorists and pedestrians

	<u>Tax Levy</u>	<u>Total Expenditures</u>	<u>Tax Rate</u>
Centerpointe (SL.241)	\$ 3,800.00	\$ 4,300.00	\$ 0.22 per thousand
FoxRidge (SL.242)	\$ 8,600.00	\$ 10,600.00	\$ 0.21 per thousand
Landings (SL.243)	\$ 0.00	\$ 0.00	\$ 0.00 per thousand
Lakewood (SL.244)	\$ 0.00	\$ 300.00	\$ 0.00 per thousand
FallBrook (SL.245)	\$ 0.00	\$ 1,400.00	\$ 0.00 per thousand

The total amount collected through taxes proposed for 2019 is \$12,400.00 for these lighting districts against a total expenditure budget of \$16,600.00. The balance is made up of fund balance appropriations that exist in certain districts. The total amount collected through the levy of the taxes (\$12,400.00) does go against the Town of Canandaigua's Tax Cap Compliance calculations.

The budget worksheets for these districts are included in the following pages. The worksheets show the actual expenditures for 2015, 2016, and 2017. Additionally, they show the budgeted amount for 2018 with the 2019 projection. The sheets also detail the 2019 Assessed

Value of each district, along with the fund balance amount available at the end of each year with a projection for 2019 in comparison to the amount that should be held in fund balance to be in compliance with our fund balance policy. The final numbers on the bottom of each worksheet detail the amount the average home in the Town of Canandaigua pays per the proposed rate, and the correlation of that amount between 2018 and 2019 to show whether or not the proposed rate has a tax increase or a tax decrease for that particular district.

2019 LIGHT DISTRICTS BUDGET WORKSHEET

SL.241 (Centerpointe Lighting District)

2019 Assessed Value = \$ 17,125,800
 Cash Balance (07.24.18) = \$ 6,740

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
	Tax Levy	\$ 2,090	\$ 1,800	\$ -	\$ 5,800	\$ 3,800	
	App. Fund Balance	\$ -	\$ -	\$ 1,800	\$ -	\$ 500	
		\$ 2,090	\$ 1,800	\$ 1,800	\$ 5,800	\$ 4,300	
<u>Expenditures</u>							
improvements	utility costs (replace lights)	\$ 1,694	\$ 1,648	\$ 1,924	\$ 1,800	\$ 1,800	\$ 1,767
		\$ -	\$ -	\$ -	\$ 4,800	\$ 2,500	
		\$ 1,694	\$ 1,648	\$ 1,924	\$ 6,600	\$ 4,300	
Estimated Fund Balance:				\$ 2,351	\$ 1,551	\$ 1,051	
Fund Bal Policy: 30%-60% (\$540-\$1,080)							
TAX RATE				\$ -	\$ 0.40	\$ 0.22	
Avg \$ 275,000 home (2017-18)							
2019 Assessed Value: \$ 294,250							
Tax Payment:				\$ 110.00	\$ 65.29		
17 vs. 18 - Increase / (Decrease):					\$ (44.71)		

SL.242 (FoxRidge Lighting District)

2019 Assessed Value = \$ 40,319,200

Cash Balance (07.24.18) = \$ 11,233

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
	Tax Levy	\$ 357	\$ 7,000	\$ 11,000	\$ 10,000	\$ 8,600	
	App. Fund Balance	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,000	
		\$ 357	\$ 9,500	\$ 13,500	\$ 12,500	\$ 10,600	
<u>Expenditures</u>							
improvements	utility costs (replace lights)	\$ 9,633	\$ 9,458	\$ 10,770	\$ 12,500	\$ 10,600	\$ 10,590
		\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 9,633	\$ 9,458	\$ 10,770	\$ 12,500	\$ 10,600	
Estimated Fund Balance:				\$ 8,903	\$ 8,313	\$ 6,313	
Fund Bal Policy: 30%-60% (\$3,177-\$6,354)							
TAX RATE				\$ -	\$ 0.26	\$ 0.21	
 Avg \$ 275,000 home (2017-18)							
2019 Assessed Value: \$ 294,250							
Tax Payment:				\$ 71.50	\$ 62.76		
<i>17 vs. 18 - Increase / (Decrease):</i>					\$ (8.74)		

SL.243 (Landings Lighting District)

2019 Assessed Value = \$ 8,731,100
Cash Balance (07.24.18) = \$ 1,255

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>						
Tax Levy	\$ 393	\$ 393	\$ 393	\$ 393	\$ -	
App. Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 393	\$ 393	\$ 393	\$ 393	\$ -	

<u>Expenditures</u>						
utility costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
improvements (replace lights)	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	

Estimated Fund Balance: \$ 862 \$ 1,255 \$ 1,255
Fund Bal Policy: 30%-60% (\$0-\$0)
TAX RATE \$ - \$ 0.05 \$ -

** NOTE: No expenses recorded past four years for this district, other than Journal Entry in 2015*

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SL.244 (Lakewood Meadows Lighting District)

2019 Assessed Value = \$ 68,180,011

Cash Balance (07.24.18) = \$ 3,981

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
Tax Levy	\$	-	\$ 350	\$ 360	\$ -	\$ -	
App. Fund Balance	\$	-	\$ -	\$ -	\$ 360	\$ 300	
	\$	-	\$ 350	\$ 360	\$ 360	\$ 300	
<u>Expenditures</u>							
utility costs	\$	290	\$ 282	\$ 327	\$ 300	\$ 300	\$ 300
improvements (replace lights)	\$	-	\$ -	\$ -	\$ -	\$ -	
	\$	290	\$ 282	\$ 327	\$ 300	\$ 300	
Estimated Fund Balance:				\$ 4,221	\$ 3,921	\$ 3,621	
Fund Bal Policy: 30%-60% (\$90-\$180)							
TAX RATE				\$ -	\$ -	\$ -	

* NOTE: Are there improvements needed?

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SL.245 (Fallbrook Lighting District)

2019 Assessed Value = \$ 32,038,200

Cash Balance (07.24.18) = \$ 5,827

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>						
Tax Levy	\$ 3,122	\$ 400	\$ -	\$ -	\$ -	
App. Fund Balance	\$ -	\$ 950	\$ 1,350	\$ 1,400	\$ 1,400	
	\$ 3,122	\$ 1,350	\$ 1,350	\$ 1,400	\$ 1,400	
<u>Expenditures</u>						
utility costs	\$ 1,345	\$ 1,342	\$ 1,532	\$ 1,400	\$ 1,400	\$ 1,405
improvements (replace lights)	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 1,345	\$ 1,342	\$ 1,532	\$ 1,400	\$ 1,400	
Estimated Fund Balance:			\$ 6,919	\$ 5,519	\$ 4,119	
Fund Bal Policy: 30%-60% (\$421-\$843)						
TAX RATE			\$ -	\$ -	\$ -	

** NOTE: Are there improvements needed?*

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SPECIAL DISTRICTS: Drainage Districts

The Town of Canandaigua administers and operates nine special drainage districts including: Route 332 Special Drainage District (SD.241); Lakewood Meadows Drainage District (SD.241A); Ashton Place Drainage District (SD.243); Fox Ridge Drainage District (SD.244); Landings Drainage District (SD.245); Old Brookside Drainage District (SD.246); Lakeside Estates Drainage District (SD.247); Waterford Point Drainage District (SD.248); and the Stablegate Drainage District (SD.249).

These special drainage districts were created in order to provide funds to be available for the cleanout of the ponds located in these housing developments from time to time. Traditionally these ponds need to be cleaned out every 7-10 years depending on the silt that has built up in them due to stormwater runoff. The Route 332 Drainage District was created in order to provide funds to assist with the stormwater runoff conditions associated with the roadway and the drainage system to keep the motoring public safe.



Highway Superintendent Jim Fletcher outside of Fox Ridge during a heavy rain event in 2017. The water shown was not coming from the Fox Ridge Drainage District ponds, rather from a nearby tributary.

These drainage districts or ‘pond cleanout districts’ were never designed in order to levy enough tax dollars to fix all of the drainage problems or perceived problems in each of these portions or other portions of the Town of Canandaigua. The Town of Canandaigua has created a special drainage committee to consider options for working with residents to address some of the stormwater runoff concerns brought to the Town in recent years. The Drainage Committee intends to make a recommendation soon regarding some of these specific areas and perhaps contemplation of a Town-wide Drainage District.

For 2019, the proposed budget calls for no taxes or expenditures in any of the existing drainage (or 'pond cleanout') special districts.

	<u>Tax Levy</u>	<u>Total Expenditures</u>	<u>Rate per unit</u>
Route 332 (SD.241)	\$ 0.00	\$ 0.00	\$ 0.00
Lakewood (SD.241A)	\$ 0.00	\$ 0.00	\$ 0.00
Ashton (SD.243)	\$ 0.00	\$ 0.00	\$ 0.00
FoxRidge (SD.244)	\$ 0.00	\$ 0.00	\$ 0.00
Landings (SD.245)	\$ 0.00	\$ 0.00	\$ 0.00
OldBrookside (SD.246)	\$ 0.00	\$ 0.00	\$ 0.00
Lakeside (SD.247)	\$ 0.00	\$ 0.00	\$ 0.00
Waterford (SD.248)	\$ 0.00	\$ 0.00	\$ 0.00
Stablegate (SD.249)	\$ 0.00	\$ 0.00	\$ 0.00

The budget worksheets for these districts are included in the following pages. The worksheets show the actual expenditures for 2015, 2016, and 2017. Additionally, they show the budgeted amount for 2018 with the 2019 projection. The sheets also detail the 2019 number of units of each district, along with the fund balance amount available at the end of each year with a projection for 2019 in comparison to the amount that should be held in fund balance to be in compliance with our fund balance policy. The final numbers on the bottom of each worksheet detail the amount the average home in the Town of Canandaigua pays per the proposed rate, and the correlation of that amount between 2018 and 2019 to show whether or not the proposed rate has a tax increase or a tax decrease for that particular district.

2019 DRAINAGE DISTRICT BUDGET WORKSHEETS

SD.241 (Route 332 Drainage District)

2019 Units = 418

Cash Balance (07.24.18) = \$ 170,790

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
Tax Levy	\$	-	\$ -	\$ -	\$ -	\$ -	
App. Fund Balance	\$	-	\$ -	\$ -	\$ 75,000	\$ -	
	\$	-	\$ -	\$ -	\$ 75,000	\$ -	
<u>Expenditures</u>							
misc costs	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
improvements	\$	-	\$ -	\$ -	\$ 75,000	\$ -	
	\$	-	\$ -	\$ -	\$ 75,000	\$ -	

Estimated Fund Balance:

\$ 170,790 \$ 95,790 \$ 95,790

Fund Bal Policy: 30%-60% (plan for cleanout)

TAX RATE

\$ - \$ - \$ -

* NOTE: No expenses recorded to date, no work completed)

(421 units) (418 units)

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SD.241A (Lakewood Meadows Drainage District)

2019 Units = 719

Cash Balance (07.24.18) = \$ 28,865

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>						
Tax Levy	\$ 1,500	\$ -	\$ 2,052	\$ 2,053	\$ -	
App. Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 1,500	\$ -	\$ 2,052	\$ 2,053	\$ -	

Expenditures

misc costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
improvements	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	

Estimated Fund Balance:

\$ 26,812 \$ 28,865 \$ 28,865

Fund Bal Policy: 30%-60% (plan for cleanout)

TAX RATE

\$ - \$ 3.57 \$ -

** NOTE: building up fund balance slowly for pond cleanout*

(575 units) (719 units)

SD.243 (Ashton Drainage District)

2019 Units = 73

Cash Balance (07.24.18) = \$ 14,595

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
Tax Levy	\$	3,500	\$ 2,993	\$ 2,000	\$ 2,000	\$ -	
App. Fund Balance	\$	-	\$ -	\$ 10,000	\$ -	\$ -	
	\$	3,500	\$ 2,993	\$ 12,000	\$ 2,000	\$ -	
<u>Expenditures</u>							
misc costs	\$	-	\$ -	\$ -	\$ -	\$ -	
improvements	\$	-	\$ -	\$ 6,597	\$ -	\$ -	
	\$	-	\$ -	\$ 6,597	\$ -	\$ -	\$ 1,649

Estimated Fund Balance:

\$ 12,595 \$ 14,595 \$ 14,595

Fund Bal Policy: 30%-60% (plan for cleanout)

TAX RATE

\$ - \$ 27.40 \$ -

* NOTE: no need to levy, current fb sufficient for cleanout

(73 units) (73 units)

** NOTE: 2017 costs lower than anticipated

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SD.244 (Fox Ridge Drainage District)

2019 Units = 374
 Cash Balance (07.24.18) = \$ 35,136

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
Tax Levy	\$	15,000	\$ -	\$ 3,003	\$ 3,003	\$ -	
App. Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -	
	\$	15,000	\$ -	\$ 3,003	\$ 3,003	\$ -	
<u>Expenditures</u>							
misc costs	\$	-	\$ -	\$ -	\$ -	\$ -	
improvements	\$	1,077	\$ -	\$ -	\$ -	\$ -	
	\$	1,077	\$ -	\$ -	\$ -	\$ -	269.25

Estimated Fund Balance: \$ 32,133 \$ 35,136 \$ 35,136

Fund Bal Policy: 30%-60% (future clean out?)

TAX RATE \$ - \$ 8.16 \$ -

* NOTE: 2015 reveral of \$1,060 in ledger questionable, labor not charged, equip (368 units) (374 units)

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SD.245 (Landings Drainage District)

2019 Units = 47

Cash Balance (07.24.18) = \$ 7,021

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
--	-------------	-------------	-------------	-------------	------------------	----------------

Revenue

Tax Levy	\$ 4,500	\$ -	\$ -	\$ -	\$ -	
App. Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 4,500	\$ -	\$ -	\$ -	\$ -	

Expenditures

misc eng costs	\$ -	\$ -	\$ -	\$ 4,495	\$ -	
improvements	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ 4,495	\$ -	

0

Estimated Fund Balance:

\$ 9,424 \$ 4,929 \$ 4,929

Fund Bal Policy: 30%-60% (future plan?)

TAX RATE

\$ - \$ - \$ -

* NOTE: plan still being debated, no known exp yet

(47 units) (47 units)

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SD.246 (Old Brookside Drainage District)

2019 Units = 504

Cash Balance (07.24.18) = \$ 16,997

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
--	-------------	-------------	-------------	-------------	------------------	----------------

Revenue

Tax Levy	\$ 4,000	\$ 4,230	\$ 2,003	\$ 2,003	\$ -	
App. Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 4,000	\$ 4,230	\$ 2,003	\$ 2,003	\$ -	

Expenditures

misc utility costs	\$ -	\$ -	\$ -	\$ -	\$ -	
improvements	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	0

Estimated Fund Balance:

\$ 14,994 \$ 16,997 \$ 16,997

Fund Bal Policy: 30%-60% (future clean out?)

TAX RATE

\$ - \$ 4.47 \$ -

* NOTE: no prior exp, no need to levy

(448 units) (504 units)

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SD.247 (Lakeside Drainage District)

2019 Units = 63

Cash Balance (07.24.18) = \$ 9,491

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
Tax Levy	\$	2,500	\$ 2,508	\$ 1,500	\$ 1,500	\$ -	
App. Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -	
	\$	2,500	\$ 2,508	\$ 1,500	\$ 1,500	\$ -	

Expenditures

misc utility costs	\$	-	\$ -	\$ -	\$ -	\$ -	
improvements	\$	-	\$ -	\$ -	\$ -	\$ -	
	\$	-	\$ -	\$ -	\$ -	\$ -	

Estimated Fund Balance: \$ 7,991 \$ 9,491 \$ 9,491

Fund Bal Policy: 30%-60% (future clean out?)

TAX RATE \$ - \$ 24.59 \$ -
 (61 units) (63 units)

* NOTE: no prior exp, no need to levy

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SD.248 (Waterford Point Drainage District)

2019 Units = 161
 Cash Balance (07.24.18) = \$ 8,863

		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>							
Tax Levy	\$	1,500	\$ -	\$ 5,000	\$ 5,000	\$ -	
App. Fund Balance	\$	-	\$ -	\$ -	\$ -	\$ -	
	\$	1,500	\$ -	\$ 5,000	\$ 5,000	\$ -	
<u>Expenditures</u>							
misc utility costs	\$	-	\$ -	\$ -	\$ -	\$ -	
improvements	\$	-	\$ -	\$ -	\$ 6,985	\$ -	
	\$	-	\$ -	\$ -	\$ 6,985	\$ -	\$ 1,746.25

Estimated Fund Balance: \$ 10,848 \$ 8,863 \$ 8,863

Fund Bal Policy: 30%-60% (clean out just completed)

TAX RATE \$ - \$ 31.45 \$ -
 * NOTE: no anticipated exp, no need to levy (159 units) (161 units)

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SD.249 (Stablegate Drainage District)

2019 Units = 327
Cash Balance (07.24.18) = \$ 18,074

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>	<u>Average</u>
<u>Revenue</u>						
Tax Levy	\$ 9,500	\$ -	\$ -	\$ -	\$ -	
App. Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 9,500	\$ -	\$ -	\$ -	\$ -	
<u>Expenditures</u>						
misc utility costs	\$ -	\$ -	\$ -	\$ -	\$ -	
improvements	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Fund Balance: \$ 18,074 \$ 18,074 \$ 18,074
Fund Bal Policy: 30%-60% (clean out plan?)
TAX RATE \$ - \$ - \$ -

* *NOTE: no anticipated exp, no need to levy*

(RECOMMENDING NO LEVY FOR THIS DISTRICT FOR 2019)

SPECIAL DISTRICTS: Sanitary Sewer District

The Town of Canandaigua operates one special sanitary sewer district at this time known as the Purdy Mobile Road Sewer District (SS.241). The district was created to serve the residents of the Purdy and Mobile Road area of the Town of Canandaigua near the Canandaigua Farmington Town Line Road. The sanitary sewer district was created in part by funding through grants and low interest loans which were awarded due to environmental concerns relating to a number of failing septic systems. The tax levy matches the annual payment of \$ 18,210.00 which consists of principal payments with no interest through 2044.

COMPARISONS

BENCH MARKING

2018 COMPARISONS

OVERALL BUDGET INFORMATION							
	<u>Assessed Value:</u>	<u>General</u> <u>Tax Levy:</u>	<u>Gen/Hwy Fund</u> <u>Approp:</u>	<u>Average Home:</u>	<u>Average</u> <u>Tax Rate:</u>	<u>Average Tax</u> <u>Bill:</u>	
City of Geneva:	\$ 978,090,811	\$ 7,137,222	\$ 26,406,196		\$ 17.80		
City of Canandaigua:	\$ 727,941,970	\$ 5,048,800	\$ 14,460,342	\$ 166,000	\$ 6.93	\$ 1,150	
Town of E Bloomfield:	\$ 207,561,315		\$ 2,807,126		\$ 3.83		
Town of Bristol:	\$ 195,171,214		\$ 1,130,378		\$ 3.56		
Town of Victor:	\$ 1,849,728,610	\$ 3,041,414	\$ 13,663,022		\$ 1.64		
Town of Hopewell:	\$ 440,982,072	\$ 334,394	\$ 1,891,102		\$ 1.39		
Town of Manchester:	\$ 467,842,505				\$ 1.32		
Town of Farmington:	\$ 970,241,836	\$ 955,000			\$ 1.10		
Town of Canandaigua:	\$ 1,359,759,084	\$ 1,159,980	\$ 7,975,211	\$ 275,000	\$ 0.91	\$ 250	

PERSONNEL - POSITION COMPARISON

<u>Assessor:</u>	<u>2017/18 Wages:</u>	
City of Geneva:	\$ 71,350	
City of Canandaigua:	(shared w/ Geneva)	
Town of E Bloomfield:	\$ 35,055	<u>FT Avg: \$63,426</u>
Town of Bristol:	\$ 24,655	<u>PT Avg: \$28,855</u>
Town of Victor:	\$ 65,960	
Town of Hopewell:	\$ 27,713	<u>Average:</u>
Town of Manchester:	\$ 28,000	\$ 52,732
Town of Farmington:	\$ 50,598	
Town of Canandaigua:	\$ 65,795	

<u>Bookkeeper</u>	<u>2017/18 Wages:</u>	
City of Geneva:	\$ 78,800 (Clerk/Bookeeper)	
City of Canandaigua:	\$ 85,823 (Clerk/Bookeeper)	
Town of E Bloomfield:	\$ 23,150	
Town of Bristol:	\$ 18,405	
Town of Victor:	\$ 28,000	<u>FT Avg: \$69,365</u>
Town of Hopewell:	\$ 12,900	<u>PT Avg: \$21,341</u>
Town of Manchester:	\$ 18,000	
Town of Farmington:	\$ 43,472	<u>Average:</u>
Town of Canandaigua:	\$ 27,591	\$ 37,349

<u>Clerk / Town Clerk / Tax Collector</u>	<u>(Clerk)</u>	<u>(Tax Collector)</u>	
City of Geneva:	\$ 78,800	\$ -	
City of Canandaigua:	\$ 85,823	\$ -	
Town of E Bloomfield:	\$ 42,302	\$ 4,329	
Town of Geneva:	\$ 37,267	\$ 5,981	
Town of Bristol:	\$ 46,616	\$ -	
Town of Victor:	\$ 52,000	\$ -	
Town of Hopewell:	\$ 35,761	\$ -	Town Clerk
Town of Manchester:	\$ 54,134	\$ -	<u>Average:</u>
Town of Farmington:	\$ 57,361	\$ -	\$ 56,735.00
Town of W Bloomfield:	\$ 34,810	\$ 3,535	
Town of Canandaigua:	\$ 57,818	\$ -	

<u>Code Enforcement</u>	<u>2017/18 Wages:</u>	
City of Geneva:	\$ 74,000 (est)	
City of Canandaigua:	\$ 76,960	
Town of E Bloomfield:	\$ 43,860	
Town of Gorham:	\$ 68,761	
Town of Bristol:	\$ 52,000	
Town of Victor:	\$ 65,956	
Town of Hopewell:	\$ 59,160	<u>Average:</u>
Town of Manchester:	\$ 54,405	\$ 61,949
Town of Farmington:	\$ 58,600	
Town of Canandaigua:	\$ 65,790	

<u>Director Development / Planning</u>	<u>2017/18 Wages:</u>	
City of Geneva:	\$ 82,000 (est)	
City of Canandaigua:	\$ 79,999	
Town of E Bloomfield:	\$ -	
Town of Bristol:	\$ -	
Town of Victor:	\$ 55,584	
Town of Hopewell:	\$ -	<u>Average:</u>
Town of Manchester:	\$ -	\$ 76,369
Town of Farmington:	\$ 87,894	
Town of Canandaigua:	\$ -	

<u>Highway Superintendent</u>	<u>2017/18 Wages:</u>	
City of Geneva:	\$ 118,000 (est)	
City of Canandaigua:	\$ 102,363 DPW Director	
Town of E Bloomfield:	\$ 59,428	
Town of Bristol:	\$ 60,866	
Town of Victor:	\$ 79,170	
Town of Hopewell:	\$ 57,932	
Town of Manchester:	\$ 66,615	<u>Average:</u>
Town of Farmington:	\$ 66,300	\$ 76,186
Town of Canandaigua:	\$ 75,000	

<u>Water Superintendent</u>	<u>2017/18 Wages:</u>	
City of Geneva:	n/a	
City of Canandaigua:	\$ 70,213	<u>FT Avg: \$71,753</u>
Town of E Bloomfield:	\$ - (contract)	<u>PT Avg: \$14,069</u>
Town of Bristol:	\$ -	
Town of Victor:	\$ -	
Town of Hopewell:	\$ 61,917	<u>Average:</u>
Town of Manchester:	\$ 10,138	\$ 48,679
Town of Farmington:	\$ 83,128	
Town of Canandaigua:	\$ 18,000	

<u>Parks / Recreation</u>	<u>Director</u>	<u>Rec Superv</u>	<u>Main Asst.</u>
City of Geneva:			
City of Canandaigua:	\$ 72,165	\$ 37,740	\$ -
Town of E Bloomfield:	\$ -	\$ 3,000	\$ 2,208
Town of Bristol:	\$ -	\$ -	\$ -
Town of Victor:	\$ 86,823	\$ 58,653	\$ 32,000
Town of Hopewell:	\$ -	\$ -	\$ -
Town of Manchester:	\$ -	\$ -	\$ -
Town of Farmington:	\$ 7,352	\$ -	\$ 12,000
Town of Canandaigua:	\$ 26,010	\$ -	\$ 42,000

<u>Supervisor/Mayor</u>	<u>2018 Wages:</u>		
City of Geneva:	\$ 7,500		
City of Canandaigua:	\$ 7,859		
Town of E Bloomfield:	\$ 34,505	(plus County)	<u>FT Avg: \$55,477</u>
Town of Bristol:	\$ 13,736	(plus County)	<u>PT Avg: \$13,800</u>
Town of Victor:	\$ 87,677	(plus County)	
Town of Hopewell:	\$ 15,920	(plus County)	<u>Average:</u>
Town of Manchester:	\$ 17,796	(plus County)	\$ 27,694
Town of Farmington:	\$ 44,250	(plus County)	
Town of Canandaigua:	\$ 20,000	(plus County)	

<u>Board/Council</u>	<u>2018 Wages:</u>		
City of Geneva:	\$ 4,000		
City of Canandaigua:	\$ 5,225		
Town of E Bloomfield:	\$ 3,331		
Town of Bristol:	\$ 2,946		
Town of Victor:	\$ 10,717		
Town of Hopewell:	\$ 3,606		<u>Average:</u>
Town of Manchester:	\$ 3,479		\$ 4,850
Town of Farmington:	\$ 5,379	(plus medical)	
Town of Canandaigua:	\$ 4,965		

<u>City / Town / Manager</u>	<u>Salary / Range:</u>	<u>Population:</u>
City of Geneva: (just appointed)	\$ 110,500	12,600
City of Canandaigua:	\$ 109,242	10,500
City of Batavia: (search in process)	\$110,000 - \$135,000	15,465
City of Auburn:	\$ 115,000	27,687
City of Watertown:	\$ 120,000	27,023
Town of Geddes: (search in process)	(undisclosed)	16,652
Yates County: (search in process)	\$ 100,000	25,048
Town of Canandaigua:	\$ 92,597	11,000

<u>Clerks / Deputy Clerks</u>	<u>2017/18 Wages:</u>	
City of Geneva:	\$ -	
City of Canandaigua:	\$ -	
Town of E Bloomfield:	\$12.33/hr	
Town of Bristol:	\$15.41/hr	
Town of Victor:	\$24.03/hr	
Town of Hopewell:	\$15.00/hr	<u>Average:</u>
Town of Manchester:	\$14.50/hr	\$16.03/hr
Town of Farmington:	\$15.50/hr	
Town of Canandaigua:	\$15.44/hr	

<u>MEO's</u>	<u>2017/18 Wages:</u>	
City of Geneva:	\$ -	
City of Canandaigua:	\$23.79-27.11/hr	
Town of E Bloomfield:	\$24.74/hr	
Town of Bristol:	\$25.11/hr	
Town of Victor:	\$26.72/hr	
Town of Hopewell:	\$23.53/hr	<u>Average:</u>
Town of Manchester:	\$25.74/hr	\$25.12/hr
Town of Farmington:	\$24.70/hr	
Town of Canandaigua:	\$23.33-\$26.87/hr	

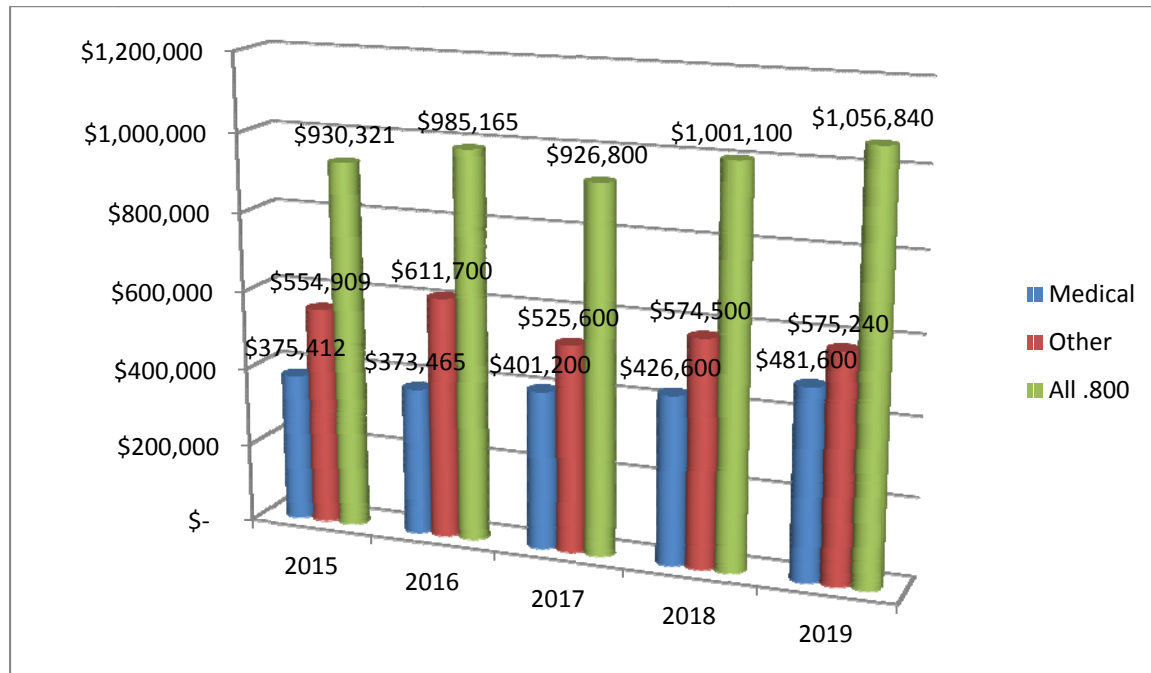
<u>Planning Board</u>	<u>Chair</u>	<u>Members</u>		
City of Geneva:	\$ -	\$ -		
City of Canandaigua:	\$ -	\$ -		
Town of E Bloomfield:	\$ 1,753	\$ -	Chair	
Town of Bristol:	\$ 1,539	\$ 892	<u>Average:</u>	
Town of Victor:	\$ 5,000	\$ 3,306	\$ 3,182	
Town of Hopewell:	\$ 1,500	\$ 1,760		
Town of Manchester:	\$ 1,240	\$ 840	Member	
Town of Farmington:	\$ 4,568	\$ 3,126	<u>Average:</u>	
Town of Canandaigua:	\$ 3,490	\$ 2,194	\$ 1,985	

<u>Zoning Board</u>	<u>Chair</u>	<u>Members</u>		
City of Geneva:	\$ -	\$ -		
City of Canandaigua:	\$ -	\$ -		
Town of E Bloomfield:	\$ 839	\$ 460	Chair	
Town of Bristol:	\$ 767	\$ 446	<u>Average:</u>	
Town of Victor:	\$ 3,501	\$ 2,325	\$ 1,414	
Town of Hopewell:	\$ 1,000	\$ 640		
Town of Manchester:	\$ 820	\$ 420	Member	
Town of Farmington:	\$ 1,171	\$ 932	<u>Average:</u>	
Town of Canandaigua:	\$ 1,801	\$ 816	\$ 863	

BENEFITS (.800):

For 2019, the Town of Canandaigua is budgeted to spend \$1,056,840.00 for the year on benefits including NYS retirement, social security, workers compensation, unemployment, disability, medical, dental, HRA/HSA funds, and retiree benefits.

Retirement (9010):	\$ 270,000.00
Social Security (9030):	\$ 181,640.00
Workers Compensation (9040):	\$ 106,000.00
Unemployment Insurance (9050):	\$ 14,500.00
Disability Insurance (9055):	\$ 3,100.00
Medical benefits (9060):	<u>\$ 481,600.00</u>
	\$ 1,056,840.00



The cost of benefits continues to increase year after year, and while certain benefit related costs are required, the cost of health care insurance continues to outpace expenditures more so than any other part of the municipal budget.

Based on the multi-year budget worksheets in this report, benefit costs would exceed \$1,461,092.00 by the year 2023 if left to the current strategy. The following worksheets detail expenditures on the current strategy vs. an alternative strategy that would include a cap of \$12,500.00 for healthcare benefits per employee.

A FUND 2019 PROJECTION AT CURRENT STRATEGYGY

HSA/HRA	TOTAL
\$ 1,175.00	\$ 2,350.00
\$ 2,350.00	\$ 9,400.00
\$ 2,350.00	\$ 2,350.00
\$ 2,350.00	\$ 2,350.00
	\$ 16,450.00

Employee per pay period	
\$	9.77
\$	19.53
\$	16.60
\$	27.83

HSA/HRA	TOTAL
\$ 1,175.00	\$ 2,350.00
\$ 2,350.00	\$ 9,400.00
\$ 2,350.00	\$ 2,350.00
\$ 2,350.00	\$ 2,350.00
	\$ 16,450.00

Employee per pay period	
\$	11.31
\$	22.62
\$	19.23
\$	32.23

HSA/HRA	TOTAL
\$ 560.00	\$ 560.00
\$ 1,120.00	\$ 1,120.00
\$ 1,120.00	\$ -
\$ 1,120.00	\$ -
	\$ 1,680.00

Employee per pay period	
\$	23.08
\$	46.16
\$	39.24
\$	65.78

HSA/HRA	TOTAL
\$ 560.00	\$ 560.00
\$ 1,120.00	\$ 1,120.00
\$ 1,120.00	\$ -
\$ 1,120.00	\$ -
	\$ 1,680.00

Employee per pay period	
\$	28.39
\$	56.77
\$	48.26
\$	80.90

HSA/HRA	TOTAL
\$ 375.00	\$ -
\$ 750.00	\$ -
\$ 750.00	\$ -
\$ 750.00	\$ 3,750.00
	\$ 3,750.00

Employee per pay period	
\$	43.67
\$	87.34
\$	74.24
\$	124.45

HSA/HRA	TOTAL
\$ 375.00	\$ -
\$ 750.00	\$ -
\$ 750.00	\$ -
\$ 750.00	\$ 3,750.00
	\$ 3,750.00

Employee per pay period	
\$	51.10
\$	102.21
\$	86.87
\$	145.64

\$ 166,753.96

\$ 43,760.00

DENTAL							
	Estimated Enrollment	2018 Premium	2019 Projection (5%)	Monthly Cost (75%)	Yearly Cost	Total	
Single	4	\$ 38.46	\$ 40.38	\$ 30.29	\$ 363.45	\$ 1,453.79	
S&S	3	\$ 76.94	\$ 80.79	\$ 60.59	\$ 727.08	\$ 2,181.25	
S&C	1	\$ 73.95	\$ 77.65	\$ 58.24	\$ 698.83	\$ 698.83	
Family	6	\$ 121.59	\$ 127.67	\$ 95.75	\$ 1,149.03	\$ 6,894.15	
Total						\$ 11,228.02	

Employee per pay period	Projected
4.44	4.66
8.88	9.32
8.53	8.96
14.03	14.73

D FUND 2019 PROJECTION ON AT CURRENT STRATEGY

JAN - JUN		18-19 Monthly		17-18 Monthly		Monthly		Employee		Town Monthly		Total Monthly		6 month cost		HSA/HRA		TOTAL	
BRONZE	# enrolled	Premium	5%	Premium	10%	Increase	10%	Monthly Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost				
Single	5	\$ 338.01	\$ 16.90	\$ 295.42	\$ 42.59	\$ 4.26	\$ 21.16	\$ 316.85	\$ 1,584.25	\$ 9,505.52						\$ 1,175.00	\$ 5,875.00		
S&S	2	\$ 676.02	\$ 33.80	\$ 590.84	\$ 85.18	\$ 8.52	\$ 42.32	\$ 633.70	\$ 1,267.40	\$ 7,604.41						\$ 2,350.00	\$ 4,700.00		
S&C	0	\$ 574.62	\$ 28.73	\$ 502.21	\$ 72.41	\$ 7.24	\$ 35.97	\$ 538.65	\$ -	\$ -						\$ 2,350.00	\$ -		
Family	0	\$ 963.33	\$ 48.17	\$ 841.95	\$ 121.38	\$ 12.14	\$ 60.30	\$ 903.03	\$ -	\$ -						\$ 2,350.00	\$ -		
														\$ 17,109.93					
														\$ 10,575.00					

Employee per pay period	
\$	9.77
\$	19.53
\$	16.60
\$	27.83

JAN - JUN		18-19 Monthly		17-18 Monthly		Monthly		Employee		Town Monthly		Total Monthly		6 month cost		HSA/HRA		TOTAL	
SILVER	# enrolled	Premium	10%	Premium	10%	Increase	10%	Monthly Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost				
Single	0	\$ 473.10	\$ 47.31	\$ 446.09	\$ 27.01	\$ 2.70	\$ 50.01	\$ 423.09	\$ -	\$ -						\$ 560.00	\$ -		
S&S	0	\$ 946.20	\$ 94.62	\$ 892.18	\$ 54.02	\$ 5.40	\$ 100.02	\$ 846.18	\$ -	\$ -						\$ 1,120.00	\$ -		
S&C	0	\$ 804.27	\$ 80.43	\$ 758.35	\$ 45.92	\$ 4.59	\$ 85.02	\$ 719.25	\$ -	\$ -						\$ 1,120.00	\$ -		
Family	5	\$ 1,348.34	\$ 134.83	\$ 1,271.36	\$ 76.98	\$ 7.70	\$ 142.53	\$ 1,205.81	\$ 6,029.04	\$ 36,174.24						\$ 1,120.00	\$ 5,600.00		
														\$ 36,174.24					
														\$ 5,600.00					

Employee per pay period	
\$	23.08
\$	46.16
\$	39.24
\$	65.78

JAN - JUN		18-19 Monthly		17-18 Monthly		Monthly		Employee		Town Monthly		Total Monthly		6 month cost		HSA/HRA		TOTAL	
GOLD	# enrolled	Premium	15%	Premium	10%	Increase	10%	Monthly Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost				
Single	0	\$ 590.52	\$ 88.58	\$ 530.16	\$ 60.36	\$ 6.04	\$ 94.61	\$ 495.91	\$ -	\$ -						\$ 375.00	\$ -		
S&S	0	\$ 1,181.04	\$ 177.16	\$ 1,060.32	\$ 120.72	\$ 12.07	\$ 189.23	\$ 991.81	\$ -	\$ -						\$ 750.00	\$ -		
S&C	0	\$ 1,003.88	\$ 150.58	\$ 901.27	\$ 102.61	\$ 10.26	\$ 160.84	\$ 843.04	\$ -	\$ -						\$ 750.00	\$ -		
Family	1	\$ 1,682.98	\$ 252.45	\$ 1,510.96	\$ 172.02	\$ 17.20	\$ 269.65	\$ 1,413.33	\$ 1,413.33	\$ 8,479.99						\$ 750.00	\$ 750.00		
														\$ 8,479.99					
														\$ 750.00					

Employee per pay period	
\$	43.67
\$	87.34
\$	74.24
\$	124.45

JAN - JUN		18-19 Monthly		17-18 Monthly		Monthly		Employee		Town Monthly		Total Monthly		6 month cost		HSA/HRA		TOTAL	
GOLD RETIREES	# enrolled	Premium	15%	Premium	10%	Increase	10%	Monthly Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost				
S&S	2	\$ 1,181.04	\$ 177.16	\$ 1,060.32	\$ 120.72	\$ 12.07	\$ 189.23	\$ 991.81	\$ 1,983.62	\$ 11,901.74						\$ 750.00	\$ 1,500.00		
														\$ 11,901.74					
														\$ 1,500.00					

Employee per pay period	
\$	51.10
\$	102.21
\$	86.87
\$	145.64

TOTAL														\$ 132,409.68					
2 Buyouts														\$ 4,000.00					

DENTAL		Estimated Enrollment		2018 Premium		2019 Projection (5%)		Monthly Cost (75%)		Yearly Cost		Total		Employee per pay period		Projected	
Single	4	\$	38.46	\$	40.38	\$	30.29	\$	363.45	\$	1,453.79			\$	4.44	\$	4.66
S&S	2	\$	76.94	\$	80.79	\$	60.59	\$	727.08	\$	1,454.17			\$	8.88	\$	9.32
S&C	1	\$	73.95	\$	77.65	\$	58.24	\$	698.83	\$	698.83			\$	8.53	\$	8.96
Family	8	\$	121.59	\$	127.67	\$	95.75	\$	1,149.03	\$	9,192.20			\$	14.03	\$	14.73
Total												\$ 12,798.99					

DENTAL-RETIREES		Estimated Enrollment		2018 Premium		2019 Projection (5%)		Monthly Cost (75%)		9 month Cost		Total		Employee per pay period		Projected	
S&S	2	\$	76.94	\$	80.79	\$	60.59	\$	545.31	\$	1,090.62			\$	8.88	\$	9.32
Total												\$ 1,090.62					

S.247 FUND 2019 PROJECTION AT CURRENT STRATEGY

JAN - JUN																		
BRONZE	# enrolled	18-19 Monthly		17-18 Monthly		Monthly		Employee		Town Monthly		Total Monthly		HSA/HRA	TOTAL	Employee per pay period		
		Premium	5%	Premium	Increase	10%	Monthly Cost	Cost	Cost	Cost	6 month cost							
Single	0	\$ 338.01	\$ 16.90	\$ 295.42	\$ 42.59	\$ 4.26	\$ 21.16	\$ 316.85	\$ -	\$ -	\$ -	\$ 1,175.00	\$ -	\$ 9.77				
S&S	1	\$ 676.02	\$ 33.80	\$ 590.84	\$ 85.18	\$ 8.52	\$ 42.32	\$ 633.70	\$ 633.70	\$ 3,802.21	\$ 3,802.21	\$ 2,350.00	\$ 2,350.00	\$ 19.53				
S&C	1	\$ 574.62	\$ 28.73	\$ 502.21	\$ 72.41	\$ 7.24	\$ 35.97	\$ 538.65	\$ 538.65	\$ 3,231.89	\$ 3,231.89	\$ 2,350.00	\$ 2,350.00	\$ 16.60				
Family	0	\$ 963.33	\$ 48.17	\$ 841.95	\$ 121.38	\$ 12.14	\$ 60.30	\$ 903.03	\$ -	\$ -	\$ -	\$ 2,350.00	\$ -	\$ 27.83				
											\$ 7,034.09			\$ 4,700.00				
JUL - DEC		19-20 Projected		18-19 Monthly		Monthly		Employee		Town Monthly		Total Monthly		HSA/HRA	TOTAL	Employee per pay period		
BRONZE	# enrolled	Monthly Premium (15%)	5%	Premium	Increase	10%	Monthly Cost	Cost	Cost	Cost	6 month cost							
Single	0	\$ 388.71	\$ 19.44	\$ 338.01	\$ 50.70	\$ 5.07	\$ 24.51	\$ 364.21	\$ -	\$ -	\$ -	\$ 1,175.00	\$ -	\$ 11.31				
S&S	1	\$ 777.42	\$ 38.87	\$ 676.02	\$ 101.40	\$ 10.14	\$ 49.01	\$ 728.41	\$ 728.41	\$ 4,370.47	\$ 4,370.47	\$ 2,350.00	\$ 2,350.00	\$ 22.62				
S&C	1	\$ 660.81	\$ 33.04	\$ 574.62	\$ 86.19	\$ 8.62	\$ 41.66	\$ 619.15	\$ 619.15	\$ 3,714.92	\$ 3,714.92	\$ 2,350.00	\$ 2,350.00	\$ 19.23				
Family	0	\$ 1,107.83	\$ 55.39	\$ 963.33	\$ 144.50	\$ 14.45	\$ 69.84	\$ 1,037.99	\$ -	\$ -	\$ -	\$ 2,350.00	\$ -	\$ 32.23				
											\$ 8,085.39			\$ 4,700.00				
TOTAL											\$ 15,119.48			\$ 9,400.00				
<u>DENTAL</u>																		
	Estimated Enrollment	2018 Premium	2019 Projection (5%)	Monthly Cost (75%)		Yearly Cost	Total	Employee per pay period		Projected								
S&S	1	\$ 76.94	\$ 80.79	\$ 60.59	\$ 727.08	\$ 727.08		\$ 8.88	\$ 9.32									
S&C	1	\$ 73.95	\$ 77.65	\$ 58.24	\$ 698.83	\$ 698.83		\$ 8.53	\$ 8.96									
Total						\$ 1,425.91												

ALL FUNDS (A/D/S) TOTAL COSTS 2019 PROJECTION AT CURRENT STRATEGY

JAN - JUN		18-19 Monthly		17-18 Monthly	Monthly		Employee	Town Monthly	Total Monthly				
BRONZE	# enrolled	Premium	5%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost			
Single	7	\$ 338.01	\$ 16.90	\$ 295.42	\$ 42.59	\$ 4.26	\$ 21.16	\$ 316.85	\$ 2,217.95	\$ 13,307.72	\$ 1,175.00	\$ 8,225.00	
S&S	7	\$ 676.02	\$ 33.80	\$ 590.84	\$ 85.18	\$ 8.52	\$ 42.32	\$ 633.70	\$ 4,435.91	\$ 26,615.44	\$ 2,350.00	\$ 16,450.00	
S&C	2	\$ 574.62	\$ 28.73	\$ 502.21	\$ 72.41	\$ 7.24	\$ 35.97	\$ 538.65	\$ 1,077.30	\$ 6,463.78	\$ 2,350.00	\$ 4,700.00	
Family	1	\$ 963.33	\$ 48.17	\$ 841.95	\$ 121.38	\$ 12.14	\$ 60.30	\$ 903.03	\$ 903.03	\$ 5,418.15	\$ 2,350.00	\$ 2,350.00	
										\$ 51,805.09		\$ 31,725.00	

Employee per pay period
\$ 9.77
\$ 19.53
\$ 16.60
\$ 27.83

JUL - DEC		19-20 Projected		18-19 Monthly	Monthly		Employee	Town Monthly	Total Monthly				
BRONZE	# enrolled	Monthly Premium (15%)	5%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost	HSA/HRA	TOTAL	Employee per pay period
Single	7	\$ 388.71	\$ 19.44	\$ 338.01	\$ 50.70	\$ 5.07	\$ 24.51	\$ 364.21	\$ 2,549.44	\$ 15,296.64	\$ 1,175.00	\$ 8,225.00	\$ 11.31
S&S	7	\$ 777.42	\$ 38.87	\$ 676.02	\$ 101.40	\$ 10.14	\$ 49.01	\$ 728.41	\$ 5,098.88	\$ 30,593.29	\$ 2,350.00	\$ 16,450.00	\$ 22.62
S&C	2	\$ 660.81	\$ 33.04	\$ 574.62	\$ 86.19	\$ 8.62	\$ 41.66	\$ 619.15	\$ 1,238.31	\$ 7,429.84	\$ 2,350.00	\$ 4,700.00	\$ 19.23
Family	1	\$ 1,107.83	\$ 55.39	\$ 963.33	\$ 144.50	\$ 14.45	\$ 69.84	\$ 1,037.99	\$ 1,037.99	\$ 6,227.93	\$ 2,350.00	\$ 2,350.00	\$ 32.23
										\$ 59,547.69		\$ 31,725.00	

JAN - JUN		18-19 Monthly		17-18 Monthly	Monthly		Employee	Town Monthly	Total Monthly				
SILVER	# enrolled	Premium	10%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost	HSA/HRA	TOTAL	Employee per pay period
Single	1	\$ 473.10	\$ 47.31	\$ 446.09	\$ 27.01	\$ 2.70	\$ 50.01	\$ 423.09	\$ 423.09	\$ 2,538.53	\$ 560.00	\$ 560.00	\$ 23.08
S&S	1	\$ 946.20	\$ 94.62	\$ 892.18	\$ 54.02	\$ 5.40	\$ 100.02	\$ 846.18	\$ 846.18	\$ 5,077.07	\$ 1,120.00	\$ 1,120.00	\$ 46.16
S&C	0	\$ 804.27	\$ 80.43	\$ 758.35	\$ 45.92	\$ 4.59	\$ 85.02	\$ 719.25	\$ -	\$ -	\$ 1,120.00	\$ -	\$ 39.24
Family	5	\$ 1,348.34	\$ 134.83	\$ 1,271.36	\$ 76.98	\$ 7.70	\$ 142.53	\$ 1,205.81	\$ 6,029.04	\$ 36,174.24	\$ 1,120.00	\$ 5,600.00	\$ 65.78
										\$ 43,789.84		\$ 7,280.00	

JUL - DEC		19-20 Projected		18-19 Monthly	Monthly		Employee	Town Monthly	Total Monthly				
SILVER	# enrolled	Monthly Premium (15%)	10%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost	HSA/HRA	TOTAL	Employee per pay period
Single	1	\$ 544.07	\$ 54.41	\$ 473.10	\$ 70.96	\$ 7.10	\$ 61.50	\$ 482.56	\$ 482.56	\$ 2,895.37	\$ 560.00	\$ 560.00	\$ 28.39
S&S	1	\$ 1,088.13	\$ 108.81	\$ 946.20	\$ 141.93	\$ 14.19	\$ 123.01	\$ 965.12	\$ 965.12	\$ 5,790.74	\$ 1,120.00	\$ 1,120.00	\$ 56.77
S&C	0	\$ 924.91	\$ 92.49	\$ 804.27	\$ 120.64	\$ 12.06	\$ 104.56	\$ 820.36	\$ -	\$ -	\$ 1,120.00	\$ -	\$ 48.26
Family	5	\$ 1,550.59	\$ 155.06	\$ 1,348.34	\$ 202.25	\$ 20.23	\$ 175.28	\$ 1,375.31	\$ 6,876.53	\$ 41,259.20	\$ 1,120.00	\$ 5,600.00	\$ 80.90
										\$ 49,945.32		\$ 7,280.00	

JAN - JUN		18-19 Monthly		17-18 Monthly	Monthly		Employee	Town Monthly	Total Monthly				
GOLD	# enrolled	Premium	15%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost	HSA/HRA	TOTAL	Employee per pay period
Single	0	\$ 590.52	\$ 88.58	\$ 530.16	\$ 60.36	\$ 6.04	\$ 94.61	\$ 495.91	\$ -	\$ -	\$ 375.00	\$ -	\$ 43.67
S&S	2	\$ 1,181.04	\$ 177.16	\$ 1,060.32	\$ 120.72	\$ 12.07	\$ 189.23	\$ 991.81	\$ 1,983.62	\$ 11,901.74	\$ 750.00	\$ 1,500.00	\$ 87.34
S&C	0	\$ 1,003.88	\$ 150.58	\$ 901.27	\$ 102.61	\$ 10.26	\$ 160.84	\$ 843.04	\$ -	\$ -	\$ 750.00	\$ -	\$ 74.24
Family	6	\$ 1,682.98	\$ 252.45	\$ 1,510.96	\$ 172.02	\$ 17.20	\$ 269.65	\$ 1,413.33	\$ 8,479.99	\$ 50,879.92	\$ 750.00	\$ 4,500.00	\$ 124.45
										\$ 62,781.66		\$ 6,000.00	

JUL - DEC		19-20 Projected		18-19 Monthly	Monthly		Employee	Town Monthly	Total Monthly				
GOLD	# enrolled	Monthly Premium (15%)	15%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost	HSA/HRA	TOTAL	Employee per pay period
Single	0	\$ 679.10	\$ 101.86	\$ 590.52	\$ 88.58	\$ 8.86	\$ 110.72	\$ 568.38	\$ -	\$ -	\$ 375.00	\$ -	\$ 51.10
S&S	2	\$ 1,358.20	\$ 203.73	\$ 1,181.04	\$ 177.16	\$ 17.72	\$ 221.45	\$ 1,136.75	\$ 2,273.50	\$ 13,641.01	\$ 750.00	\$ 1,500.00	\$ 102.21
S&C	0	\$ 1,154.46	\$ 173.17	\$ 1,003.88	\$ 150.58	\$ 15.06	\$ 188.23	\$ 966.23	\$ -	\$ -	\$ 750.00	\$ -	\$ 86.87
Family	6	\$ 1,935.43	\$ 290.31	\$ 1,682.98	\$ 252.45	\$ 25.24	\$ 315.56	\$ 1,619.87	\$ 9,719.21	\$ 58,315.26	\$ 750.00	\$ 4,500.00	\$ 145.64
										\$ 71,956.27		\$ 6,000.00	

TOTAL	\$ 339,825.88	\$ 90,010.00
2 BUYOUTS	\$ 4,000.00	
Admin Fees	\$ 1,500.00	
	\$ 435,335.88	

DENTAL	Estimated Enrollment	2018 Premium	2019 Projection (5%)	Monthly Cost (75%)	Yearly Cost	Total	Employee per pay period	Projected
Single	8	\$ 38.46	\$ 40.38	\$ 30.29	\$ 363.45	\$ 2,907.58	\$ 4.44	\$ 4.66
S&S	8	\$ 76.94	\$ 80.79	\$ 60.59	\$ 727.08	\$ 5,816.66	\$ 8.88	\$ 9.32
S&C	3	\$ 73.95	\$ 77.65	\$ 58.24	\$ 698.83	\$ 2,096.48	\$ 8.53	\$ 8.96
Family	14	\$ 121.59	\$ 127.67	\$ 95.75	\$ 1,149.03	\$ 16,086.36	\$ 14.03	\$ 14.73
Total						\$ 26,907.08		

\$12,500 CAP STRATEGY (2nd HALF OF 2019) FOR ALL FUNDS

2019 - First half of year at current strategy, second half at 12.5K cap - TOTAL

JAN - JUN		18-19 Monthly		17-18 Monthly	Monthly		Employee	Town Monthly	Total Monthly		
BRONZE	# enrolled	Premium	5%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost	
Single	7	\$ 338.01	\$ 16.90	\$ 295.42	\$ 42.59	\$ 4.26	\$ 21.16	\$ 316.85	\$ 2,217.95	\$ 13,307.72	
S&S	7	\$ 676.02	\$ 33.80	\$ 590.84	\$ 85.18	\$ 8.52	\$ 42.32	\$ 633.70	\$ 4,435.91	\$ 26,615.44	
S&C	2	\$ 574.62	\$ 28.73	\$ 502.21	\$ 72.41	\$ 7.24	\$ 35.97	\$ 538.65	\$ 1,077.30	\$ 6,463.78	
Family	1	\$ 963.33	\$ 48.17	\$ 841.95	\$ 121.38	\$ 12.14	\$ 60.30	\$ 903.03	\$ 903.03	\$ 5,418.15	
										\$ 51,805.09	
JUL - DEC	12.5K Cap			19-20 Projected	6 Month	Employee					
BRONZE	(6mos)	HSA (6mos)	Town Cap Left	Monthly Premium (15%)	Premium	Premium Left to Pay	Employee Per Pay Period	Town Cost / person	# enrolled	Total Cost	
Single	\$ 6,250.00	\$ 1,750.00	\$ 4,500.00	\$ 388.71	\$ 2,332.27	\$ (2,167.73)	\$ (166.75)	\$ 4,082.27	7	\$ 28,575.88	
S&S	\$ 6,250.00	\$ 2,350.00	\$ 3,900.00	\$ 777.42	\$ 4,664.54	\$ 764.54	\$ 58.81	\$ 6,250.00	7	\$ 43,750.00	
S&C	\$ 6,250.00	\$ 2,350.00	\$ 3,900.00	\$ 660.81	\$ 3,964.88	\$ 64.88	\$ 4.99	\$ 6,250.00	2	\$ 12,500.00	
Family	\$ 6,250.00	\$ 2,350.00	\$ 3,900.00	\$ 1,107.83	\$ 6,646.98	\$ 2,746.98	\$ 211.31	\$ 6,250.00	1	\$ 6,250.00	
										\$ 91,075.88	

HSA/HRA	TOTAL
\$ 1,175.00	\$ 8,225.00
\$ 2,350.00	\$ 16,450.00
\$ 2,350.00	\$ 4,700.00
\$ 2,350.00	\$ 2,350.00
\$ 31,725.00	

Employee per pay period
\$ 9.77
\$ 19.53
\$ 16.60
\$ 27.83

JAN - JUN		18-19 Monthly		17-18 Monthly	Monthly		Employee	Town Monthly	Total Monthly		
SILVER	# enrolled	Premium	10%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost	
Single	1	\$ 473.10	\$ 47.31	\$ 446.09	\$ 27.01	\$ 2.70	\$ 50.01	\$ 423.09	\$ 423.09	\$ 2,538.53	
S&S	1	\$ 946.20	\$ 94.62	\$ 892.18	\$ 54.02	\$ 5.40	\$ 100.02	\$ 846.18	\$ 846.18	\$ 5,077.07	
S&C	0	\$ 804.27	\$ 80.43	\$ 758.35	\$ 45.92	\$ 4.59	\$ 85.02	\$ 719.25	\$ -	\$ -	
Family	5	\$ 1,348.34	\$ 134.83	\$ 1,271.36	\$ 76.98	\$ 7.70	\$ 142.53	\$ 1,205.81	\$ 6,029.04	\$ 36,174.24	
										\$ 43,789.84	
JUL - DEC	12.5K Cap			19-20 Projected	6 Month	Employee					
SILVER	(6mos)	HSA (6mos)	Town Cap Left	Monthly Premium (15%)	Premium	Premium Left to Pay	Employee Per Pay Period	Town Cost / person	# enrolled	Total Cost	
Single	\$ 6,250.00	\$ 375.00	\$ 5,875.00	\$ 544.07	\$ 3,264.39	\$ (2,610.61)	\$ (200.82)	\$ 3,639.39	1	\$ 3,639.39	
S&S	\$ 6,250.00	\$ 750.00	\$ 5,500.00	\$ 1,088.13	\$ 6,528.78	\$ 1,028.78	\$ 79.14	\$ 6,250.00	1	\$ 6,250.00	
S&C	\$ 6,250.00	\$ 750.00	\$ 5,500.00	\$ 924.91	\$ 5,549.46	\$ 49.46	\$ 3.80	\$ 6,250.00	0	\$ -	
Family	\$ 6,250.00	\$ 750.00	\$ 5,500.00	\$ 1,550.59	\$ 9,303.55	\$ 3,803.55	\$ 292.58	\$ 6,250.00	5	\$ 31,250.00	
										\$ 41,139.39	

HSA/HRA	TOTAL
\$ 560.00	\$ 560.00
\$ 1,120.00	\$ 1,120.00
\$ 1,120.00	\$ -
\$ 1,120.00	\$ 5,600.00
\$ 7,280.00	

Employee per pay period
\$ 23.08
\$ 46.16
\$ 39.24
\$ 65.78

JAN - JUN		18-19 Monthly		17-18 Monthly	Monthly		Employee	Town Monthly	Total Monthly		
GOLD	# enrolled	Premium	15%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost	
Single	0	\$ 590.52	\$ 88.58	\$ 530.16	\$ 60.36	\$ 6.04	\$ 94.61	\$ 495.91	\$ -	\$ -	
S&S	0	\$ 1,181.04	\$ 177.16	\$ 1,060.32	\$ 120.72	\$ 12.07	\$ 189.23	\$ 991.81	\$ -	\$ -	
S&C	0	\$ 1,003.88	\$ 150.58	\$ 901.27	\$ 102.61	\$ 10.26	\$ 160.84	\$ 843.04	\$ -	\$ -	
Family	6	\$ 1,682.98	\$ 252.45	\$ 1,510.96	\$ 172.02	\$ 17.20	\$ 269.65	\$ 1,413.33	\$ 8,479.99	\$ 50,879.92	
										\$ 50,879.92	
JUL - DEC	12.5K Cap			19-20 Projected	6 Month	Employee					
GOLD	(6mos)	HRA (6mos)	Town Cap Left	Monthly Premium (15%)	Premium	Premium Left to Pay	Employee Per Pay Period	Town Cost / person	# enrolled	Total Cost	
Single	\$ 6,250.00	\$ 375.00	\$ 5,875.00	\$ 679.10	\$ 4,074.59	\$ (1,800.41)	\$ (138.49)	\$ 4,449.59	0	\$ -	
S&S	\$ 6,250.00	\$ 750.00	\$ 5,500.00	\$ 1,358.20	\$ 8,149.18	\$ 2,649.18	\$ 203.78	\$ 6,250.00	0	\$ -	
S&C	\$ 6,250.00	\$ 750.00	\$ 5,500.00	\$ 1,154.46	\$ 6,926.77	\$ 1,426.77	\$ 109.75	\$ 6,250.00	0	\$ -	
Family	\$ 6,250.00	\$ 750.00	\$ 5,500.00	\$ 1,935.43	\$ 11,612.56	\$ 6,112.56	\$ 470.20	\$ 6,250.00	6	\$ 37,500.00	
										\$ 37,500.00	

HSA/HRA	TOTAL
\$ 375.00	\$ -
\$ 750.00	\$ -
\$ 750.00	\$ -
\$ 750.00	\$ 4,500.00
\$ 4,500.00	

Employee per pay period
\$ 43.67
\$ 87.34
\$ 74.24
\$ 124.45

RETIREES - 9 mos

JAN - JUN		18-19 Monthly		17-18 Monthly	Monthly		Employee	Town Monthly	Total Monthly		
GOLD	# enrolled	Premium	15%	Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost	
S&S	2	\$ 1,181.04	\$ 177.16	\$ 1,060.32	\$ 120.72	\$ 12.07	\$ 189.23	\$ 991.81	\$ 1,983.62	\$ 11,901.74	
										\$ 11,901.74	
JUL - DEC	12.5K Cap			19-20 Projected	3 Month	Employee					
GOLD	(3mos)	HRA (3mos)	Town Cap Left	Monthly Premium (15%)	Premium	Premium Left to Pay	Retiree Monthly Cost	Town Cost / person	# enrolled	Total Cost	
S&S	\$ 3,125.00	\$ 375.00	\$ 2,750.00	\$ 1,358.20	\$ 4,074.59	\$ 1,324.59	\$ 441.53	\$ 3,125.00	2	\$ 6,250.00	
										\$ 6,250.00	
										\$ 4,000.00	
										\$ 383,346.87	

HSA/HRA	TOTAL
\$ 750.00	\$ 1,500.00
\$ 1,500.00	

\$12,500 CAP STRATEGY (2ND HALF OF 2019) FOR A FUND

2019 - First half of year at current strategy, second half at 12.5K cap - A FUND

JAN - JUN		18-19 Monthly		17-18 Monthly		Monthly		Employee		Town Monthly	Total Monthly		
BRONZE	# enrolled	Premium	5%	Premium		Increase	10%	Monthly Cost	Cost	Cost	Cost	6 month cost	
Single	2	\$ 338.01	\$	16.90	\$ 295.42	\$ 42.59	\$	4.26	\$ 21.16	\$	316.85	\$ 633.70	\$ 3,802.21
S&S	4	\$ 676.02	\$	33.80	\$ 590.84	\$ 85.18	\$	8.52	\$ 42.32	\$	633.70	\$ 2,534.80	\$ 15,208.82
S&C	1	\$ 574.62	\$	28.73	\$ 502.21	\$ 72.41	\$	7.24	\$ 35.97	\$	538.65	\$ 538.65	\$ 3,231.85
Family	1	\$ 963.33	\$	48.17	\$ 841.95	\$ 121.38	\$	12.14	\$ 60.30	\$	903.03	\$ 903.03	\$ 5,418.15
													\$ 27,661.07

HSA/HRA	TOTAL
\$ 1,175.00	\$ 2,350.00
\$ 2,350.00	\$ 9,400.00
\$ 2,350.00	\$ 2,350.00
\$ 2,350.00	\$ 2,350.00
\$ 2,350.00	\$ 2,350.00
	\$ 16,450.00

Employee per
pay period
\$ 9.77
\$ 19.53
\$ 16.60
\$ 27.83

JUL - DEC BRONZE	12.5K Cap (6mos)	HSA (6mos)	Town Cap Left	19-20 Projected Monthly Premium (15%)	6 Month Premium	Employee Premium Left to Pay	Employee Per Pay Period	Town Cost / person	# enrolled	Total Cost
Single	\$ 6,250.00	\$ 1,750.00	\$ 4,500.00	\$ 388.71	\$ 2,332.27	\$ (2,167.73)	\$ (166.75)	\$ 4,082.27	2	\$ 8,164.54
S&S	\$ 6,250.00	\$ 2,350.00	\$ 3,900.00	\$ 777.42	\$ 4,664.54	\$ 764.54	\$ 58.81	\$ 6,250.00	4	\$ 25,000.00
S&C	\$ 6,250.00	\$ 2,350.00	\$ 3,900.00	\$ 660.81	\$ 3,964.88	\$ 64.88	\$ 4.99	\$ 6,250.00	1	\$ 6,250.00
Family	\$ 6,250.00	\$ 2,350.00	\$ 3,900.00	\$ 1,107.83	\$ 6,646.98	\$ 2,746.98	\$ 211.31	\$ 6,250.00	1	\$ 6,250.00
										\$ 45,664.54

JAN - JUN SILVER	# enrolled	18-19 Monthly Premium		10%	17-18 Monthly Premium		Monthly Increase	10%	Employee Monthly Cost	Town Monthly Cost	Total Monthly Cost	6 month cost	
Single	1	\$	473.10	\$	47.31	\$	446.09	\$	27.01	\$	423.09	\$	2,538.53
S&S	1	\$	946.20	\$	94.62	\$	892.18	\$	54.02	\$	846.18	\$	5,077.07

HSA/HRA	TOTAL
\$ 560.00	\$ 560.00
\$ 1,120.00	\$ 1,120.00
	\$ 1,680.00

Employee per
pay period
\$ 23.08
\$ 46.16

JAN - JUN		18-19 Monthly			17-18 Monthly	Monthly			Employee	Town Monthly	Total Monthly	
GOLD	# enrolled	Premium	15%		Premium	Increase	10%		Monthly Cost	Cost	Cost	6 month cost
Family	5	\$ 1,682.98	\$ 252.45	\$ 1,510.96	\$ 172.02	\$ 17.20	\$ 269.65	\$ 1,413.33	\$ 7,066.66			\$ 42,399.93
												\$ 42,399.93
JUL - DEC	12.5K Cap			19-20 Projected	6 Month	Employee						
GOLD	(6mos)	HSA (6mos)	Town Cap Left	Monthly Premium (15%)	Premium	Premium Left to Pay	Employee Per Pay Period	Town Cost / person	# enrolled			Total Cost
Family	\$ 6,250.00	\$ 750.00	\$ 5,500.00	\$ 1,935.43	\$ 11,612.56	\$ 6,112.56	\$ 470.20	\$ 6,250.00	5			\$ 31,250.00
												\$ 31,250.00

HSA/HRA	TOTAL
\$ 750.00	\$ 3,750.00
	\$ 3,750.00

Employee per
pay period
\$ 124.45

Total \$ 186,360.53

\$12,500 CAP STRATEGY (2ND HALF OF 2019) FOR D FUND

2019 - First half of year at current strategy, second half at 12.5K cap - D FUND

JAN - JUN		18-19 Monthly			17-18 Monthly		Monthly		Employee	Town Monthly	Total Monthly	
BRONZE	# enrolled	Premium	5%		Premium	Increase	10%		Monthly Cost	Cost	Cost	6 month cost
Single	5	\$ 338.01	\$	16.90	\$ 295.42	\$ 42.59	\$	4.26	\$ 21.16	\$ 316.85	\$ 1,584.25	\$ 9,505.52
S&S	2	\$ 676.02	\$	33.80	\$ 590.84	\$ 85.18	\$	8.52	\$ 42.32	\$ 633.70	\$ 1,267.40	\$ 7,604.41
												\$ 17,109.93
JUL - DEC	12.5K Cap	19-20 Projected				Employee						
BRONZE	(6mos)	HSA (6mos)	Town Cap Left	Monthly Premium (15%)	6 Month Premium	Premium Left to Pay	Employee Per Pay Period	Town Cost / person	# enrolled	Total Cost		
Single	\$ 6,250.00	\$ 1,750.00	\$ 4,500.00	\$ 388.71	\$ 2,332.27	\$ (2,167.73)	\$ (166.75)	\$ 4,082.27	5	\$ 20,411.35		
S&S	\$ 6,250.00	\$ 2,350.00	\$ 3,900.00	\$ 777.42	\$ 4,664.54	\$ 764.54	\$ 58.81	\$ 6,250.00	2	\$ 12,500.00		
												\$ 32,911.35

HSA/HRA	TOTAL
\$ 1,175.00	\$ 5,875.00
\$ 2,350.00	\$ 4,700.00
	\$ 10,575.00

Employee per
pay period
\$ 9.77
\$ 19.53

JAN - JUN		18-19 Monthly			17-18 Monthly	Monthly		Employee	Town Monthly	Total Monthly	
SILVER	# enrolled	Premium	10%		Premium	Increase	10%		Monthly Cost	Cost	Cost
Family	5	\$ 1,348.34	\$ 134.83	\$ 1,271.36	\$ 76.98	\$ 7.70	\$ 142.53	\$ 1,205.81	\$ 6,029.04	\$ 36,174.24	
										\$ 36,174.24	
JUL - DEC	12.5K Cap	19-20 Projected			6 Month	Employee		Employee Per	Town Cost /		
SILVER	(6mos)	HSA (6mos)	Town Cap Left	Monthly Premium (15%)	Premium	Premium Left to Pay	Pay Period	person	# enrolled	Total Cost	
Family	\$ 6,250.00	\$ 750.00	\$ 5,500.00	\$ 1,550.59	\$ 9,303.55	\$ 3,803.55	\$ 292.58	\$ 6,250.00	5	\$ 31,250.00	
										\$ 31,250.00	

HSA/HRA	TOTAL
\$ 1,120.00	\$ 5,600.00
	\$ 5,600.00

Employee per
pay period
\$ 65.78

JAN - JUN		18-19 Monthly			17-18 Monthly	Monthly		Employee	Town Monthly	Total Monthly	
GOLD	# enrolled	Premium	15%		Premium	Increase	10%	Monthly Cost	Cost	Cost	6 month cost
Family	1	\$ 1,682.98	\$ 252.45	\$ 1,510.96	\$ 172.02	\$ 17.20	\$ 269.65	\$ 1,413.33	\$ 1,413.33	\$ 8,479.95	
											\$ 8,479.95
JUL - DEC	12.5K Cap	19-20 Projected			6 Month	Employee		Employee Per	Town Cost /		
GOLD	(6mos)	HRA (6mos)	Town Cap Left	Monthly Premium (15%)	Premium	Premium Left to Pay	Pay Period	person	# enrolled	Total Cost	
Family	\$ 6,250.00	\$ 750.00	\$ 5,500.00	\$ 1,935.43	\$ 11,612.56	\$ 6,112.56	\$ 470.20	\$ 6,250.00	1	\$ 6,250.00	
											\$ 6,250.00

HSA/HRA	TOTAL
\$ 750.00	\$ 750.00
	\$ 750.00

Employee per
pay period
\$ 124.45

Total
2 Buyouts
\$ 149,100.50
\$ 4,000.00
\$ 153,100.50

RETIRES - 9 mos

Detailed Costs												
JAN - JUN		18-19 Monthly			17-18 Monthly		Monthly		Employee	Town Monthly	Total Monthly	
GOLD	# enrolled	Premium	15%		Premium	Increase	10%		Monthly Cost	Cost	Cost	6 month cost
S&S	2	\$ 1,181.04	\$ 177.16		\$ 1,060.32	\$ 120.72		12.07	\$ 189.23	\$ 991.81	\$ 1,983.62	\$ 11,901.74
												\$ 11,901.74
JUL - DEC	12.5K Cap	19-20 Projected			3 Month		Employee		Retiree	Town Cost /		
GOLD	(3mos)	HRA (3mos)	Town Cap Left	Monthly Premium (15%)	Premium	Pay	Premium Left to	Monthly Cost	person	# enrolled	Total Cost	
S&S	\$ 3,125.00	\$ 375.00	\$ 2,750.00	\$ 1,358.20	\$ 4,074.59		1,324.59	\$ 441.53	\$ 3,125.00	2	\$ 6,250.00	
												\$ 6,250.00

HSA/HRA	TOTAL
\$ 750.00	\$ 1,500.00
	\$ 1,500.00

Total Retirees
\$ 19,651.74

\$12,500 CAP STRATEGY (2ND HALF OF 2019) FOR S.247 FUND

2019 - First half of year at current strategy, second half at 12.5K cap - S FUND

JAN - JUN BRONZE	# enrolled	18-19 Monthly Premium		5%	17-18 Monthly Premium		Monthly Increase	10%	Employee Monthly Cost	Town Monthly Cost	Total Monthly Cost	6 month cost							
S&S	1	\$	676.02	\$	33.80	\$	590.84	\$	85.18	\$	42.32	\$	633.70	\$	633.70	\$	3,802.21		
S&C	1	\$	574.62	\$	28.73	\$	502.21	\$	72.41	\$	7.24	\$	35.97	\$	538.65	\$	538.65	\$	3,231.85
																	\$	7,034.05	
JUL - DEC BRONZE	12.5K Cap (6mos)	HSA (6mos)	Town Cap Left	19-20 Projected Monthly Premium (15%)		6 Month Premium	Employee Premium Left to Pay	Employee Per Pay Period	Town Cost / person	# enrolled	Total Cost								
S&S	\$ 6,250.00	\$ 2,350.00	\$ 3,900.00	\$	777.42	\$	4,664.54	\$	764.54	\$	58.81	\$	6,250.00	1	\$	6,250.00			
S&C	\$ 6,250.00	\$ 2,350.00	\$ 3,900.00	\$	660.81	\$	3,964.88	\$	64.88	\$	4.99	\$	6,250.00	1	\$	6,250.00			
																	\$	12,500.00	
																	\$	24,234.05	

HSA/HRA	TOTAL
\$ 2,350.00	\$ 2,350.00
\$ 2,350.00	\$ 2,350.00
	\$ 4,700.00

Employee per
pay period

\$ 19.53

\$ 16.60

SALARIES:

As required by New York State Law, the following are the yearly salaries for the Elected Officials of the Town of Canandaigua in the 2019 tentative budget:

Town Supervisor:	\$ 20,000.00
Town Board members (x4):	\$ 5,064.00
Town Highway Superintendent:	\$ 73,315.00
Town Clerk:	\$ 61,974.00
Town Justice (x2):	\$ 24,924.00

CAPITAL PLAN:

The Town of Canandaigua maintains a long range capital improvement in order to help plan for the replacement of vehicles, equipment, and needed improvements. The Capital Plan was adopted by the Town Board of the Town of Canandaigua in 2018, and is routinely updated and reviewed.

Additionally, the Town Board has adopted a vehicle and equipment replacement policy to help govern when pieces of equipment might need to be replaced.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1			TOWN OF CANANDAIGUA																
2			LONG-RANGE CAPITAL PLAN																
3			(June 2017)																
4																			
5																			
6			DESCRIPTION	###		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
7			Funded through General Fund																
8			Buildings & Improvements																
9			Town Hall Remodeling				20,000	-											
10			Town Hall (insulation)				35,000												
11			Town Hall HVAC	##															
12			Town Hall HVAC (downstairs)			55,000							100,000						
13			Town Hall Parking Lot			75,000		65,000											
14			Town Hall Roof						60,000										
15			Town Hall Court Room				-												
16			Town Hall Office Furniture						15,000										
17			Town Hall Vault Maintenance / Vent					10,000										15,000	
18			TOWN HALL IMPROVEMENTS	##		130,000	55,000	75,000	75,000				100,000					15,000	
19																			
20			Highway Garage (New)	##		4,700,000													
21			Cold Storage Building			300,000													
22			Salt Barn Roof				90,000												
23			Recycling Building																
24			Fire Department Roof			70,000		70,000											
25			Fire Department Overhead Doors			20,000			70,000										
26			HIGHWAY CAP IMPROVEMENTS	##		5,090,000	90,000	70,000	70,000										
27																			
28			Technology																
29			Computers				10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000.00					
30			Printers / Copier				5,000	25,000					25,000						
31			Server												25,000				
32			Software			25,000			5,000		5,000								
33			TECHNOLOGY CAP IMPROVEMENTS			25,000	15,000	30,000	10,000	5,000	10,000	5,000	30,000	5,000.00	25,000				
34																			
35			Historical (Town Historian / Cemetery Maintenance Improvements)																
36			Academy Cemetery	##		1,500	1,500												
37			Cooley Cemetery			1,500			1,500										
38			Lucas Cemetery					1,500											
39			New Michigan / Tilton Cemetery																
40			Sandhill Cemetery																
41			Root / Remington Cemetery																
42			Hunn Cemetery				15,000												
43			Wolverton Cemetery						5,000										
44			CEMETERY CAP IMPROVEMENTS	##		3,000	16,500	1,500	6,500										
45																			
46			Parks & Recreation																
47			Onanda Septic Replacement			125,000													
48			Cabins/Halls Improvements & Roof Replacement:																
49			Babcok			25,000													
50			Anekule			10,000													
51			Tilipe			10,000													
52			Crouch			10,000													
53			Hayowentha				10,000												
54			Wapoos				8,000												
55			Wequash				8,000												
56			Three Upland Pavilions @ Onanda				12,000												
57			King Hall					15,000											
58			Litahni					8,000											
59			Oawensa					8,000											
60			Chowat					8,000											
61			Chule						8,000										
62			Kiniks						8,000										
63			Gowana						8,000										
64			Adsila						8,000										
65			Little House Cabin							5,000									
66			Abode Cabin							5,000									
67			Crouch Hall								5,000								
68			Tilipe Cabin								3,000								
69			Onanda Restrooms									5,000							
70			Anekule Cabin										5,000						
71			Babcock Hall										5,000						
72			Boat House										5,000						
73			Holden Pavilion											5,000					
74			Haeho											5,000					
75			Shower/Restroom Building											5,000					
76			Wacona												5,000				
77			Park Office												5,000				
78			Caretake Residence			1,000									10,000				
79			Maintenance Garage													2,500			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
80			Pavilion 21													5,000			
81			Gatehouse													500			
82			King Hall														5,000		
83			Electric Building														5,000		
84			Uplands Cabin														5,000		
85			Gowanda Cabin															5,000	
86			Kinks Cabin															5,000	
87			Outhouse Park (3 building roofs)													24,000			
88			Blue Heron Park (Pavilion roofs)											8,000					
89			Gorham Lodge (needs substantial investment - \$150k?)							50,000	50,000	50,000							
90			Miller Park (Trail and Tree Plantings)		##	2,000	30,000												
91			Keister Road Barn																
92			Pierce Park Shed												1,500				
93			Pierce Park Pavilion 1												5,000				
94			Pierce Park Pavilion 2												5,000				
95			Pierce Park Restrooms													5,000			
96			Auburn Trail				50,000	100,000	100,000	100,000	50,000								
97			PARK CAPITAL IMPROVEMENTS		##	183,000	118,000	139,000	132,000	160,000	108,000	55,000	15,000	23,000	31,500	37,000	15,000	10,000	
98																			
99																			
100			TOTAL GENERAL FUND CAP PROJECTS EXP:		##	5,431,000	294,500	315,500	293,500	165,000	118,000	60,000	145,000	28,000	56,500	37,000	15,000	25,000	-
101																			
102			METHOD OF FUNDING																
103			General Fund Budget Appropriations		##	161,000	176,500	176,500	161,500	5,000	10,000	5,000	130,000	5,000	25,000	-	-	15,000	-
104			Transfer from Park Fund		##	125,000	118,000	139,000	132,000	160,000	108,000	55,000	15,000	23,000	31,500	37,000	15,000	10,000	
105			Reserves		##	145,000													
106			Bonds		##	5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
107			Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108			SOURCE OF FUNDING FOR GENERAL CAP PROJECTS		##	5,431,000	294,500	315,500	293,500	165,000	118,000	60,000	145,000	28,000	56,500	37,000	15,000	25,000	-
109																			
110																			
111																			
112			Funded through Highway Fund																
113			Highway Equipment (See schedule - Hwy Fund)		##	677,000	387,000	484,500	494,000	492,500	509,000	547,000	533,000	525,000	525,000	650,000	650,000	687,000	710,000
114																			
115			Infrastructure (Roads)																
116			Road Resurfacing and Reconstruction and Repairs		##	1,800,000	1,900,000	2,000,000	2,000,000	2,100,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,300,000	2,300,000	2,300,000
117			TOTAL HIGHWAY EXP:		##	2,477,000	2,287,000	2,484,500	2,494,000	2,592,500	2,709,000	2,747,000	2,733,000	2,725,000	2,725,000	2,850,000	2,950,000	2,987,000	3,010,000
118																			
119																			
120			METHOD OF FUNDING																
121			Highway Fund Budget Appropriations		##	2,477,000	2,287,000	2,484,500	2,494,000	2,592,500	2,709,000	2,747,000	2,733,000	2,725,000	2,725,000	2,850,000	2,950,000	2,987,000	3,010,000
122			Reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123			Bonds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124			Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125			SOURCE OF FUNDING FOR HIGHWAY CAP PROJECTS		##	2,477,000	2,287,000	2,484,500	2,494,000	2,592,500	2,709,000	2,747,000	2,733,000	2,725,000	2,725,000	2,850,000	2,950,000	2,987,000	3,010,000
126																			
127																			
128																			
129																			
130			Funded through the Water Fund																
131			Water Tank Replacement					1,800,000											
132			Replacing water main			250,000	250,000	250,000	250,000	250,000	250,000								
133			F.8310.200 EQUIPMENT (see detail list)		-	42,000	48,000	-	-	-	45,500	48,000	-	-	-	48,500	48,000	-	-
134			F.8310.201 PUMP STATION CAPITAL (see detail list)		##	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135			TOTAL WATER EXP:		##	292,000	298,000	2,050,000	250,000	250,000	295,500	48,000	-	-	-	48,500	48,000	-	-
136																			
137			METHOD OF FUNDING																
138			Water Fund Budget Appropriations		##	292,000	298,000	250,000	250,000	250,000	295,500	48,000	-	-	-	48,500	48,000	-	-
139			Fund Balance		-	-	-	1,800,000	-	-	-	-	-	-	-	-	-	-	-
140			Bonds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141			Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142			SOURCE OF FUNDING FOR WATER CAP PROJECTS:		##	292,000	298,000	2,050,000	250,000	250,000	295,500	48,000	-	-	-	48,500	48,000	-	-
143			WATER FUND TRIAL BALANCE:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144																			
145																			
146																			
147			Funded through Drainage Districts																
148			DISTRICT #																
149			Ashton Place		##										10,000				
150			FoxRidge			25,000							30,000		30,000				
151			Hillcrest			5,000													
152			Lakeside							8,000								10,000	
153			Lakewood					35,000										40,000	
154			Lakewood - Waterford Point			20,000									25,000				
155			Old Brookside				30,000										30,000		
156			Route 332			50,000	50,000	50,000											
157			Stablegate				12,500					35,000							
158			TOTAL DRAINAGE DIST EXP:		##	100,000	80,000	97,500		8,000			65,000		40,000	25,000	30,000	50,000	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1		TOWN OF CANANDAIGUA																				
2		GENERAL FUND																				
3		LONG TERM CAPITAL PLAN																				
4																						
5			KVS #	CLASS	DATE OF PURCHASE	COST		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
6		A.1010.200 TOWN BOARD EQUIPMENT						-	-	500	-	2,500	-	-	-	-	-	-	-	-	-	-
7		A.1110.200 JUSTICE EQUIPMENT						2,500	500	500	500	500	2,500	500	500	500	500	500	2,500	500	500	500
8		A.1355.200 ASSESSOR EQUIPMENT						500	500	500	500	500	500	500	500	500	500	500	500	500	500	500
9		A.1410.200 TOWN CLERK EQUIPMENT						2,850	1,500	1,500	2,000	1,500	1,500	1,000	1,500	1,500	2,500	1,500	1,000	1,500	19,000	1,000
10		A.1430.200 PERSONNEL CAPITAL EQUIPMENT						600	500	750	750	750	750	750	750	750	1,000	1,000	1,000	1,000	1,000	1,000
11		A.1460.200 RECORDS MANAGEMENT EQUIPMENT						500	7,500	2,500	500	1,500	35,000	500	1,000	500	1,250	1,500	500	500	500	500
12		A.1620.200 BUILDINGS EQUIPMENT						6,000	130,000	55,000	75,000	75,000	-	-	-	100,000	-	-	-	-	15,000	-
13		A.1620.203 BUILDINGS CAPITAL IMPROVEMENT (Fire Station)						-	70,000	5,000	-	-	15,000	-	-	-	-	-	-	5,000	-	-
14		A.1670.200 CENTRAL PRINTING EQUIPMENT						-	-	5,000	25,000	-	-	-	-	25,000	-	-	-	-	-	-
15		A.1680.200 DATA PROCESSING EQUIPMENT						-	-	-	45,000	-	-	-	-	45,000	-	-	-	-	45,000	-
16		A.1940.200 PURCHASE OF LAND/RIGHT OF WAY EQUIP & CAP OUTLAY						50,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
17		A.3210.200 HIGHWAY TRAFFIC CAPITAL EQUIPMENT						-	65,000	-	-	1,500	-	-	-	-	-	1,500	-	-	-	-
18		A.5010.200 HIGHWAY EQUIPMENT (Office)						-	2,500	4,500	2,500	1,500	-	-	-	500	-	-	500	-	-	-
19		A.7110.200 PARK EQUIPMENT (See List below)						13,750	104,000	42,000	56,000	81,000	108,000	80,000	58,000	80,000	110,000	80,000	17,000	66,500	100,000	40,000
20		A.7110.201 PARK CAPITAL IMPROVEMENT (See List on Summary Page)						162,000	10,000	183,000	118,000	139,000	132,000	160,000	108,000	55,000	15,000	23,000	31,500	37,000	15,000	10,000
21		A.7110.203 PIERCE PARK CAPITAL IMPROVEMENTS RESTROOMS						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22		A.7110.240 PARK/PLANDS CAPITAL IMPROVEMENT						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		A.7140.200 PLAYGROUND/RECREATION EQUIPMENT						16,200	10,000	15,000	8,000	15,000	20,000	15,000	8,000	10,000	10,000	15,000	15,000	15,000	15,000	15,000
24		A.8010.200 ZONING INSPECTOR EQUIPMENT						4,000	2,000	3,000	3,000	3,000	5,000	5,000	4,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
25		A.8010.201 CEO EQUIPMENT						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		A.8010.210 VEHICLE (See list below)						-	26,500	27,500	30,000	-	-	-	33,000	34,500	35,500	-	-	33,500	-	-
27		A.8140.200 STORM SEWERS CAPITAL EQUIPMENT						1,000	1,000	1,000	500	1,000	500	1,000	500	1,000	1,000	500	500	1,000	1,000	1,000
28		A.8160.200 WASTE & RECYCLING EQUIPMENT						600	1,500	2,000	1,000	-	2,500	-	-	-	-	2,500	-	-	-	-
29		A.8160.201 WASTE & RECYCLING GRANT EXPENSES						50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30		A.9664.200 CODE ENFORCEMENT CAPITAL EQUIP						1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
31								311,900	484,500	350,750	369,750	325,750	322,250	268,250	224,250	356,750	181,250	124,500	76,500	165,500	216,500	73,500
32		DETAIL LIST OF PARK EQUIPMENT																				
33																						
34		Tractor #72			1/1/2016							21,000				21,000				22,500		
35		Mower #73											40,000				40,000				\$ 40,000	
36		Mower #74												40,000				40,000				\$ 40,000
37		Mower #59							65,000				68,000				70,000					
38		PARKS Truck #1		1691	VEHICLES	2/23/208	19,510							40,000								
39		PARKS Truck #30		2046	VEHICLES	4/9/2013	26,782		39,000		42,000					43,000					\$ 43,000	
40		PARKS Truck #31		1975	VEHICLES	6/7/2012	31,810			42,000									44,000			
41		Utility Vehicle #67		2115	VEHICLES	7/1/2013	12,325				14,000				15,000				17,000			
42		Utility Vehicle # ?										15,000				16,000					\$ 17,000	
43		Utility Vehicle # ?										45,000										
44		A.7110.200 PARK EQUIPMENT							104,000	42,000	56,000	81,000	108,000	80,000	58,000	80,000	110,000	80,000	17,000	66,500	\$ 100,000	\$ 40,000
45																						
46																						
47		DETAIL LIST OF DEVELOPMENT VEHICLES																				
48		Dev. #3		2174	VEHICLES	6/21/2013	24,000		26,500						33,000					33,500		
49		Dev. #8		2117	VEHICLES	5/20/2014	23,109			27,500						34,500						
50		Dev. #6		2118	VEHICLES	5/20/2014	23,032				30,000						35,500					
51																						
52		A.8010.210 VEHICLE						-	26,500	27,500	30,000	-	-	-	33,000	34,500	35,500	-	-	33,500	-	-

[illegible]

TOWN OF CANANDAIGUA VEHICLE REPLACEMENT POLICY

Adopted January 8, 2018

PURPOSE

The purpose of a Vehicle Replacement Policy is to provide general guidance to Elected and Appointed Officials to plan for the ongoing replacement of Town owned and operated vehicles. This policy will provide direction to officials to ensure that the full service life of each Town vehicle is utilized to its fullest potential, provide for funding timelines and implement uniform guidelines among all Town departments.

POLICY STATEMENT

Replacement and acquisition of vehicles, equipment and attachments, will only be for the purposes of supplying a municipal service to the residents of the Town of Canandaigua. Municipal vehicle replacement decisions have historically been based on relatively short term, often subjective, vehicle replacement criteria. In an effort to reduce maintenance costs associated with aging vehicles, and establish a schedule for the planned replacement of vehicles through the Town of Canandaigua's Capital Plan, the Town Board hereby establishes a replacement schedule for Town vehicles.

Vehicle	Schedule for Replacement
Light duty vehicles	4 years or 75,000 miles
Cars / Light duty trucks	4 years or 75,000 miles
Pickup Trucks (3/4 to 1 ton)	6 years or 100,000 miles
Vans	6 years or 100,000 miles
Pickup Trucks (1 ton or larger)	8 years or 100,000 miles
Heavy Trucks (1 ton or larger)	10 years or 120,000 miles
Street Sweepers	10 years
Heavy Equipment	12 years
Trailers	10 years

All vehicles owned and operated by the Town of Canandaigua should be referenced in the Town of Canandaigua's Capital Plan. All vehicles should be earmarked for replacement based on the schedule identified in this policy.

It shall be the policy of the Town of Canandaigua that the funding and replacement of all motor vehicles shall be normally based on the expected service life and condition of the vehicle described in this policy. Recommendations for vehicle replacement outside of the schedule in this policy will be considered on an individual case by case basis by the Town Board.

NOTICES AND REQUIREMENTS:

Per New York State Town Law (RPTL §495(2), *“Notice of this report shall be included in any notice of the preparation of the budget otherwise required by law. The report shall be posted on any bulletin board maintained by the budgeting authority for public notices and on any website maintained by the budgeting authority. This report shall be annexed to any tentative or preliminary budget and shall become part of the final budget.”*

Equalized Total Assessed Value 1,608,427,122

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	7	6,337,900	0.39
13100	CO - GENERALLY	RPTL 406(1)	10	2,080,600	0.13
13370	CITY - CEMETERY LAND	RPTL 446	1	25,000	0.00
13441	CITY O/S LIMITS - SEWER OR WAT	RPTL 406(3)	2	8,373,753	0.52
13500	TOWN - GENERALLY	RPTL 406(1)	22	5,159,650	0.32
13800	SCHOOL DISTRICT	RPTL 408	1	102,500	0.01
13870	SPEC DIST USED FOR PURPOSE ES	RPTL 410	21	3,810,700	0.24
14100	USA - GENERALLY	RPTL 400(1)	1	97,000	0.01
14110	USA - SPECIFIED USES	STATE L 54	2	107,134,100	6.66
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	10	25,127,867	1.56
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	11	11,474,100	0.71
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	7	11,711,900	0.73
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	2,245,900	0.14
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	1,276,500	0.08
26050	AGRICULTURAL SOCIETY	RPTL 450	1	700,000	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	2,310,900	0.14
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	8	684,800	0.04
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	3	12,700	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	3	75,420	0.00
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	232	5,546,244	0.34
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	12	488,500	0.03
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	172	7,046,753	0.44
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	6	346,425	0.02
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	68	3,621,433	0.23
41400	CLERGY	RPTL 460	3	4,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	22	1,409,400	0.09
41701	AGRICULTURAL BUILDING	RPTL 483	1	20,000	0.00

Equalized Total Assessed Value 1,608,427,122

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	250	28,549,989	1.78
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	29	2,327,180	0.14
41800	PERSONS AGE 65 OR OVER	RPTL 467	19	1,318,286	0.08
41803	PERSONS AGE 65 OR OVER	RPTL 467	61	1,762,969	0.11
41806	PERSONS AGE 65 OR OVER	RPTL 467	31	1,919,136	0.12
42120	TEMPORARY GREENHOUSES	RPTL 483-c	3	77,550	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	7	422,383	0.03
47611	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	2	1,250,000	0.08
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	2	4,271,000	0.27
Total Exemptions Exclusive of System Exemptions:			1,039	249,123,038	15.49
Total System Exemptions:			0	0	0.00
Totals:			1,039	249,123,038	15.49

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, if any, attributable to payments in lieu of taxes: _____

TAX CAP:

The proposed 2019 Town of Canandaigua exceeds the total tax cap compliance levy limit of \$3,031,959.00 at \$3,233,939.00 by \$201,980.00. The result of this means the Town Board would need to vote to exceed the tax cap levy limit for the 2019 budget.

On June 18, 2018 the Town Board of the Town of Canandaigua approved Resolution No.2018-189, which set a public hearing for July 16, 2018 on a proposed local law to override the tax levy limit.

On July 16, 2018 the Town Board of the Town of Canandaigua held a public hearing on a local law to override the tax levy limit. During the same meeting on July 16, 2018, the Town Board approved Resolution No.2018-211, "Adoption of a Local Law to Override the Tax Levy Limit". The local law was law No.3 of 2018, and the Town Clerk filed such law with the Secretary of the State of New York.

Despite new major expenditures of \$397,613.00 against the tax levy, the 2019 budget absorbs about half of those expenditures and levies the other half.

The following expenditures were major contributors to the increase in the tax levy amounts for 2019 resulting in the tax cap levy limit overage:

General Fund levy (new highway building): \$ 530,306.00

This was an increase of \$235,669 over the 2018 general fund levy amount. A new annual expenditure of \$285,113 was added to the general fund for debt service associated with the construction of the new highway building.

Fire Protection District: \$ 1,052,011.00

This was an increase of \$100,000.00 over the 2018 fire protection district levy amount. A new expenditure of \$100,000.00 was added to the 2019 budget for the contracting of fire protection services with the City of Canandaigua at a rate of \$500,000.00.

County Road 32, Extension #41 Water District: \$ 12,500.00

This was a new tax levy line in the 2019 budget as this is a new water district that was constructed in 2018.

TAX CAP: Multi-year Strategy

Based on the current rate of revenue and expenditures it will be likely the Town Board of the Town of Canandaigua will need to exceed the tax cap for the 2020, 2021, 2022, and 2023 budget years based on an average 2% increase in the tax cap compliance levy limit.

While this is due in part to projected expenditures associated with the construction of a new major water project in 2020, tax cap compliance is possible in the out years of 2021, 2022, and 2023 provided the Town Board make adjustments during the 2019 fiscal year to prepare for 2020 in terms of reductions in expenditures relating to contractual and health care expenditures. Additionally, the Town Board should consider all options for expenditure reduction through shared services, or contracting of services to assist in the reduction of benefit costs.

The Town Board should also consider revenue options to help mitigate the need for such an increase in the tax levy. Such options may include a review of the Town's fee schedule, a look at user fees relating to parks and recreation, and possible permit fees associated with new development or short term rentals.

The following worksheets show the tax cap compliance likely hood based on the current strategy for 2020 – 2023, along with an alternative strategy which includes a personnel freeze, and reductions in contractual and benefit lines to enable tax cap compliance 2021 – 2023.

TAX CAP COMPLIANCE WORKSHEET

2019 TAX CAP LEVY COMPLIANCE LIMIT:	\$	3,031,959
2019 TOC ESTIMATED TAX LEVYS:	\$	3,233,939
(OVER) / UNDER TAX CAP:	NON-TAX CAP COMPLIANT	\$ (201,980)

Description	KVS #	LEVY AMOUNT:	TAX RATE:	TOTAL EXPENSES:
General Fund	A.1001	\$ 530,306	\$ 0.39	\$ 3,966,434
Highway Fund	D.1001	\$ 865,000	\$ 0.64	\$ 4,267,090
GEN/HWY RATE:		\$	1.03	
<u>Water Districts</u>				
	S.1001.241A	\$ 18,106	\$ 2.22	\$ 18,106
	S.1001.241B	\$ 181,703	\$ 0.76	\$ 181,703
	S.1001.245B	\$ 7,855	\$ 2.02	\$ 7,855
	S.1001.246A	\$ 3,266	\$ 0.50	\$ 64,791
	S.1001.246B	\$ 19,000	\$ 3.04	\$ 19,000
	S.1001.247B	\$ 17,500	\$ 4.41	\$ 17,500
	S.1001.248A	\$ 11,000	\$ 1.37	\$ 14,647
	S.1001.248D	\$ 3,400	\$ 1.96	\$ 3,400
	S.1001.249A	\$ 6,682	\$ 2.86	\$ 6,682
(new distirct)	S.249B(EXT41)	\$ 12,500	\$ 5.14	\$ 12,500
	S.1001.247	\$ 475,000	\$ 0.53	\$ 1,938,704
		\$ 756,012		\$ 2,284,889
Fire District	SF.1001.241	\$ 1,052,011	\$ 0.73	\$ 1,052,011
<u>Drainage Districts</u>				
	SD.1001.241	\$ -	\$ -	\$ -
	SD.1001.241A	\$ -	\$ -	\$ -
	SD.1001.243	\$ -	\$ -	\$ -
	SD.1001.244	\$ -	\$ -	\$ -
	SD.1001.245	\$ -	\$ -	\$ -
	SD.1001.246	\$ -	\$ -	\$ -
	SD.1001.247	\$ -	\$ -	\$ -
	SD.1001.248	\$ -	\$ -	\$ -
	SD.1001.249	\$ -	\$ -	\$ -
		\$ -		\$ -
<u>Lighting Districts</u>				
	SL.1001.241	\$ 3,800	\$ 0.22	\$ 4,300
	SL.1001.242	\$ 8,600	\$ 0.21	\$ 10,600
	SL.1001.243	\$ -	\$ -	\$ -
	SL.1001.244	\$ -	\$ -	\$ 300
	SL.1001.245	\$ -	\$ -	\$ 1,400
		\$ 12,400		\$ 16,600
Sewer District	SS.1030..241	\$ 18,210		\$ 18,210
CM				\$ 296,139
TOTAL:		\$ 3,233,939	EXP:	\$ 11,901,373

CURRENT PATH

.1 (2%) / .2 (per plan) / .4 (5% increase) / .8 (15% increase)

Est. 2020	Est. 2021	Est. 2022	Est. 2023
\$ 3,092,598	\$ 3,154,450	\$ 3,217,539	\$ 3,281,890
\$ 3,587,207	\$ 4,061,109	\$ 4,398,839	\$ 5,008,267
\$ (494,609)	\$ (906,659)	\$ (1,181,299)	\$ (1,726,377)

LEVY AMOUNT:	LEVY AMOUNT:	LEVY AMOUNT:	LEVY AMOUNT:
\$ 675,000	\$ 800,000	\$ 950,000	\$ 1,150,000
\$ 950,000	\$ 1,200,000	\$ 1,350,000	\$ 1,750,000
\$ 18,287	\$ 18,470	\$ 18,655	\$ 18,841
\$ 183,520	\$ 185,355	\$ 187,209	\$ 189,081
\$ 7,934	\$ 8,013	\$ 8,093	\$ 8,174
\$ 3,299	\$ 3,332	\$ 3,365	\$ 3,399
\$ 19,190	\$ 19,382	\$ 19,576	\$ 19,771
\$ 17,675	\$ 17,852	\$ 18,030	\$ 18,211
\$ 12,100	\$ 13,310	\$ 14,641	\$ 15,373
\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400
\$ 6,749	\$ 6,816	\$ 6,884	\$ 6,953
\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
\$ 505,000	\$ 545,000	\$ 595,000	\$ 600,950
\$ 789,653	\$ 833,430	\$ 887,353	\$ 896,653
\$ 1,141,320	\$ 1,196,320	\$ 1,180,000	\$ 1,180,000
\$ 500	\$ 500	\$ 500	\$ 500

\$ 12,524	\$ 12,649	\$ 12,776	\$ 12,903
\$ 18,210	\$ 18,210	\$ 18,210	\$ 18,210
\$ 3,587,207	\$ 4,061,109	\$ 4,398,839	\$ 5,008,267

CORRECTION PLAN

.1 (freeze) / .2 (per plan) / .4 (5% reduction) / .8 (10% reduction)

Est. 2020	Est. 2021	Est. 2022	Est. 2023
\$ 3,092,598	\$ 3,154,450	\$ 3,217,539	\$ 3,281,890
\$ 3,437,332	\$ 2,727,806	\$ 2,711,613	\$ 2,711,743
\$ (344,734)	\$ 426,644	\$ 505,926	\$ 570,147

LEVY AMOUNT:	LEVY AMOUNT:	LEVY AMOUNT:	LEVY AMOUNT:
\$ 600,000	\$ 625,000	\$ 625,000	\$ 625,000
\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000
\$ -	\$ -	\$ -	\$ -
\$ 789,653	\$ 833,430	\$ 887,353	\$ 896,653
\$ 1,141,320	\$ 1,196,320	\$ 1,180,000	\$ 1,180,000
\$ 500	\$ 500	\$ 500	\$ 500
\$ 12,649	\$ 12,776	\$ 12,903	\$ 13,033
\$ 18,210	\$ 18,210	\$ 18,210	\$ 18,210
\$ 3,437,332	\$ 2,727,806	\$ 2,711,613	\$ 2,711,743

Property Tax Cap

Form Status: Unsubmitted

Step 11 of 15 - Tax Levy Limit Calculation

This is the maximum that a local government or school district may raise in taxes without passing an override.

Tax Levy Limit, Before Adjustments and Exclusions

<input checked="" type="checkbox"/> Real Property Tax Levy FYE 12/31/2018	\$2,901,860
<input checked="" type="checkbox"/> Tax Cap Reserve Offset from FYE 2017 Used to Reduce 2018 Levy	\$0
<input checked="" type="checkbox"/> Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2018	---
<input checked="" type="checkbox"/> Tax Base Growth Factor	1.0169
<input checked="" type="checkbox"/> PILOTs Receivable FYE 12/31/2018	\$18,974 <i>Actual</i>
<input checked="" type="checkbox"/> Tort Exclusion Amount Claimed in FYE 12/31/2018	\$0
<input checked="" type="checkbox"/> Allowable Levy Growth Factor	1.0200
<input checked="" type="checkbox"/> PILOTs Receivable FYE 12/31/2019	\$20,000
<input checked="" type="checkbox"/> Available Carryover from FYE 12/31/2018	\$22,686
Tax Levy Limit Before Adjustments/Exclusions	\$3,031,959

Adjustments for Transfer of Local Government Functions

<input checked="" type="checkbox"/> Costs Incurred from Transfer of Local Government Functions	\$0
<input checked="" type="checkbox"/> Savings Realized from Transfer of Local Government Functions	\$0
Total Adjustments	\$0

Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$3,031,959
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Exclusions

<input checked="" type="checkbox"/> Tort Exclusion	\$0
<input checked="" type="checkbox"/> Teachers' Retirement System Exclusion	\$0
<input checked="" type="checkbox"/> Employees' Retirement System Exclusion	\$0
<input checked="" type="checkbox"/> Police and Fire Retirement System Exclusion	\$0
Total Exclusions	\$0

Your FYE 2019 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$3,031,959
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Cancel

Previous

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OVERALL EXPENDITURES ALL FUNDS

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Est. 2019</u>
.100 Personnel					
General	\$ 1,050,578	\$ 1,103,389	\$ 1,183,410	\$ 1,232,857	\$ 1,303,300
Highway	\$ 870,486	\$ 881,401	\$ 903,373	\$ 936,000	\$ 968,000
Special Districts	\$ 118,344	\$ 111,264	\$ 118,420	\$ 171,580	\$ 180,000
	<u>\$ 2,039,408</u>	<u>\$ 2,096,054</u>	<u>\$ 2,205,203</u>	<u>\$ 2,340,437</u>	<u>\$ 2,451,300</u>
.200 Capital Projects					
General	\$ 306,133	\$ 151,467	\$ 290,730	\$ 314,844	\$ 476,340
Highway	\$ 513,229	\$ 564,344	\$ 338,972	\$ 692,500	\$ 436,100
Special Districts	\$ 29,366	\$ 15,020	\$ 40,829	\$ 523,140	\$ 389,860
	<u>\$ 848,728</u>	<u>\$ 730,831</u>	<u>\$ 670,531</u>	<u>\$ 1,530,484</u>	<u>\$ 1,302,300</u>
.400 Contractual					
General	\$ 959,438	\$ 910,539	\$ 943,276	\$ 1,266,060	\$ 1,364,381
Highway	\$ 2,287,440	\$ 2,390,433	\$ 2,287,066	\$ 2,594,050	\$ 2,412,950
Special Districts	\$ 1,864,871	\$ 1,811,639	\$ 1,829,287	\$ 2,435,896	\$ 2,521,437
	<u>\$ 5,111,749</u>	<u>\$ 5,112,611</u>	<u>\$ 5,059,629</u>	<u>\$ 6,296,006</u>	<u>\$ 6,298,768</u>
.800 Benefits					
General	\$ 454,527	\$ 413,071	\$ 460,685	\$ 471,000	\$ 537,300
Highway	\$ 376,859	\$ 412,488	\$ 421,631	\$ 467,900	\$ 450,040
Special Districts	\$ 52,177	\$ 43,388	\$ 51,022	\$ 62,450	\$ 69,500
	<u>\$ 883,563</u>	<u>\$ 868,947</u>	<u>\$ 933,338</u>	<u>\$ 1,001,350</u>	<u>\$ 1,056,840</u>

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