

City of Batavia, New York

#TOPCity

Tradition, Opportunity, Prosperity

FISCAL YEAR 2023-2024

Proposed Budget



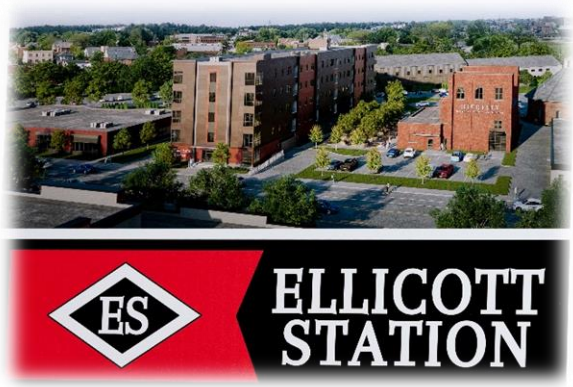
#BataviaNY

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SECTION I

INTRODUCTORY INFORMATION



Vision, Mission and Guiding Principles

Vision

We consider our community to include its citizens, business owners and employees, and all those with whom we interact.

Mission

Our mission is to create and sustain a vibrant, affordable, safe community where people choose to live and work and where, through a supportive environment, businesses continually flourish.

- We will continuously build upon our rich entrepreneurial history providing an infrastructure and support for businesses to grow and flourish.
- We will lead and facilitate collaborative partnerships that support and enhance our vision and mission.
- We will encourage and provide opportunities for the physical, mental, emotional and cultural learning and enrichment for all community members at every life stage.
- Our community members will be actively involved in the decisions we make and active in bringing our plans to life.
- Our thriving downtown will serve as a focal point, bringing community members together to engage in numerous and diverse activities.
- Our community members will enjoy the feeling of safety as they live, work and interact in our City.
- Our children, at all ages, will have choices to grow, learn, live, play and work in our City.
- We will continuously promote a healthy and active lifestyle for all individuals in ways that bring our City together.
- We will be careful stewards of our environment recognizing its limited resources and continuously striving towards sustainability.
- We will proactively consider our financial picture and how we might best use our finances to help us achieve our mission.
- Our City will serve as a model for other small cities in its approach to an overall positive quality of life for all its community members.

Guiding Principles

The City of Batavia expects and encourages its leaders and employees to be guided by the following principles:

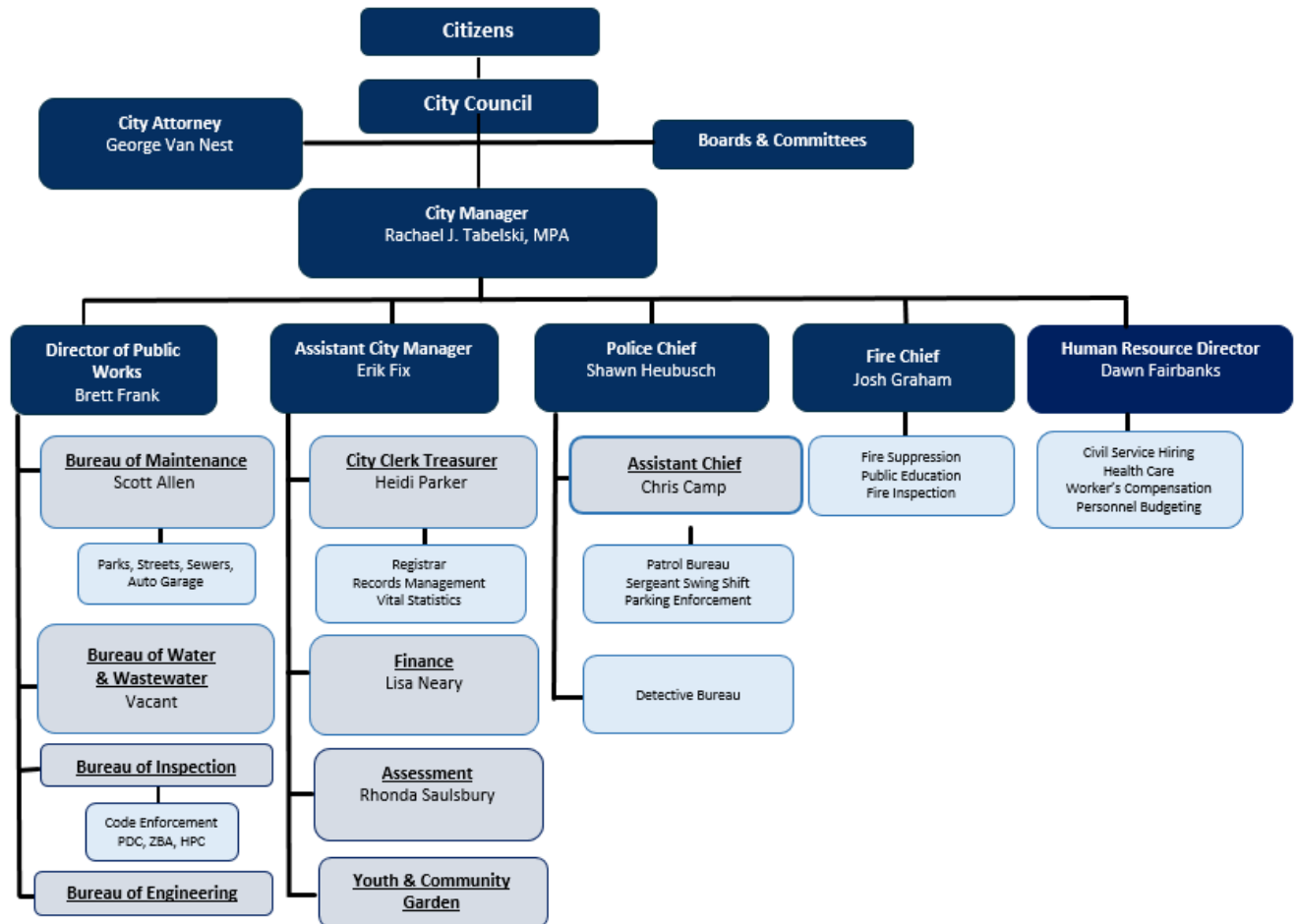
- Balance short-term needs with long-term vision for what is in the best interests of community members.
- Commit to making Batavia the best place in New York State to live and work, and to leave a legacy of a better quality of life in Batavia for our children.
- Focus on continuous improvement in meeting the needs of our customers.
- Take well-reasoned risks in deciding how best to deliver high quality, cost effective services.
- Encourage sustainable growth through innovative and cooperative economic development.
- Believe that the best decisions are made through teamwork and mutual respect among Council, staff and community members.
- Be accountable and responsive to community members.
- Act with the highest standards of professionalism, with unwavering integrity and ethics.

Adherence to these principles will:

- ✓ Create an atmosphere in which citizens feel safe, secure and confident in City governmental operations.
- ✓ Promote a positive public image.
- ✓ Provide for procedural controls over City resources.
- ✓ Provide information to support decisions.



CITY ORGANIZATIONAL CHART



OFFICERS AND OFFICIALS



City Council – 2022 Picture (Patti Pacino, not pictured.)

CITY COUNCIL

Eugene Jankowski, Jr.	Council Person-At-large, President of the Council
Richard Richmond.....	Council Person-At-Large
Bob Bialkowski	Council Person-At-Large
Paul Viele	First Ward, President Pro Tempore
Patti Pacino	Second Ward
John Canale.....	Third Ward
Al McGinnis.....	Fourth Ward
Kathy Briggs	Fifth Ward
Tammy Schmidt	Sixth Ward

ADMINISTRATIVE STAFF

Rachael J. Tabelski, MPA - City Manager

George Van Nest - City Attorney

Erik Fix - Assistant City Manager

Brett Frank - Director of Public Works

Shawn Heubusch - Police Chief

Josh Graham - Fire Chief

Dawn Fairbanks – Human Resources Director

Chris Camp - Assistant Chief of Police

Vacant- Superintendent of Water & Wastewater

Scott Allen - Superintendent of Maintenance

Lisa Neary - Deputy Director of Finance

Heidi Parker. CPA - City Clerk/Treasurer

Rhonda Saulsbury - City Assessor

DEPARTMENTAL/FUND RELATIONSHIP

	<u>General Government</u>	<u>Administrative Svcs</u>	<u>Public Works</u>	<u>Public Safety</u>
<u>General Fund</u>	City Council City Manager Legal Contingency Community Develop. Economic Development Council on Arts Community Celebrations Debt Service Municipal Lease	Finance Dept of Admin. Clerk/Treasurer Assessment Personnel Elections Information Systems Control of Dogs Vital Statistics Summer Rec Youth Service	Engineering Public Works Admin City Facilities Inspection Maintenance Admin Street Maintenance Public Works Garage Snow Removal Street Lighting Sidewalk Repairs Parking Lots Parks Historic Preservation Planning and Zoning Storm Sewer Refuse & Recycling Street Cleaning	Police Fire
<u>Water Fund</u>			Water Administration Pump Station & Filtration Water Distribution Debt Service Municipal Lease	
<u>Wastewater Fund</u>			Wasterwater Admin. Sanitary Sewers Wastewater Treatment Debt Service Municipal Lease	
<u>City Centre Fund</u>			Administration	
<u>Health Fund</u>		Administration		
<u>Workers Comp Fund</u>		Administration		

BUDGET SNAPSHOT

	Budget <u>22/23</u>	Proposed <u>23/24</u>	Projected <u>24/25</u>	Projected <u>25/26</u>	Projected <u>26/27</u>
REVENUES:					
General Fund	(17,853,892.00)	(19,434,273.00)	(19,087,095.37)	(19,557,938.76)	(20,745,592.55)
Water Fund	(5,310,559.00)	(5,842,934.00)	(5,935,398.04)	(6,052,914.31)	(6,121,410.56)
Wastewater Fund	(3,161,635.00)	(4,385,650.00)	(4,203,380.00)	(4,203,380.00)	(4,203,380.00)
City Centre Fund	(226,266.00)	(253,225.00)	(262,221.39)	(263,073.86)	(265,093.82)
TOTAL REVENUES	(26,552,352.00)	(29,916,082.00)	(29,488,094.79)	(30,077,306.93)	(31,335,476.92)
EXPENSES:					
General Fund					
General government services	4,516,905.00	5,237,505.00	4,773,843.67	5,123,482.18	5,331,224.78
Administrative services	1,235,144.00	1,153,092.00	1,147,657.53	1,172,517.77	1,197,980.67
Police	4,157,023.00	4,374,567.00	4,479,551.41	4,639,302.36	4,732,630.81
Fire	3,958,742.00	4,434,972.00	4,559,955.52	4,674,056.15	5,607,448.65
Public Works	3,986,078.00	4,234,137.00	4,126,087.25	4,202,663.41	4,280,963.64
Total General Fund	17,853,892.00	19,434,273.00	19,087,095.37	19,812,021.88	21,150,248.55
Water Fund	5,310,559.00	5,842,934.00	5,935,398.04	6,052,914.31	6,121,410.56
Wastewater Fund	3,161,635.00	4,385,650.00	4,203,380.00	4,203,380.00	4,203,380.00
City Centre Fund	226,266.00	253,225.00	262,221.39	263,073.85	265,093.82
TOTAL EXPENSES	26,552,352.00	29,916,082.00	29,488,094.80	30,331,390.04	31,740,132.93

BUDGET OVERVIEW

The City of Batavia continues to grow and evolve into a TOP City that is steeped in tradition, providing opportunity and prosperity for all. Amid rising inflation, and the aftershock of the COVID-19 pandemic, the City has found ways to focus on our strengths that engage and involve citizens and businesses working hard to make our City successful.

This budget we return to pre-pandemic staffing and service levels, and have included an emphasis on quality of life in neighborhoods. This includes funding a robust tree planting schedule, the Batavia Development Corporation, the addition of a full-time Parking and Recycling Officer, creating a full-time position of Ordinance Enforcement Officer, and continuing the contract with the YMCA to offer free afterschool and summer programming for City youth. It also includes the addition of a full-time fire fighter, one-time wage increases for the City of Batavia Police Department to bring their compensation in-line with comparable cities, and a one-time wage increase for non-union members to address wage compression.

The projected property tax levy is \$6,600,000. The amount raised in property tax is increasing by \$596,000, and the tax rate will remain the same at \$8.94 per \$1,000 of assessed value. The stabilization in the rate is caused by the increase in assessed residential and commercial values in the City of Batavia driven by the post-pandemic housing market-buying spree.

The City's other major source of revenue, sales tax, is projected to increase to \$7.37 M. Through the 40 year sales tax agreement with Genesee County, the City retains 14% of all sales tax collected. The increase in sales tax revenue is projected to be \$526,427.

These revenue increases for the year will help absorb increasing expense of employee wages, retirement costs, health care, and the price inflation of supplies and materials.

Highlights

1. The City property tax rate remains the same at \$8.94, remains the same as FY 22/23 and down from \$9.73 in FY 21/22.
2. The City will collect an additional \$596,000 in property taxes in the FY 23/24 budget.

Proposed City Tax Bill

Value of Property	Estimated City Tax Bill
\$50,000	\$447 per year
\$75,000	\$671 per year
\$100,000	\$894 per year
\$150,000	\$1,341 per year
\$200,000	\$1,788 per year

3. General Fund revenues and expenses will increase approximately \$1.5 M or 8%. The total budget increases from \$17.7 M to the proposed amount of \$19.4 M for FY 23/24.
4. No retirement reserves will be used to balance the FY 23/24 budget, as was done in the past two fiscal years.
5. The budget does not include Video Lottery Terminal (VLT) aid.
6. The budget relies on a \$275,000 Water Fund transfer to the General Fund to balance the FY 23/24 budget. The City of Batavia traditionally uses a portion of water enterprise funds to supplement the General Fund operating expenses. The City will need to monitor the Water Fund closely and reinstitute long-term planning efforts to reduce the dependency on these funds as the economy stabilizes.
7. The budget is balanced relying on sales tax and property tax revenues, as well as \$454,000 in appropriated unassigned fund balance to pay for increased costs. Currently the City has \$3.12 M in unassigned fund balance to assist in balancing the budget.
8. The proposed budget restores the current level (pre-COVID) of services to residents in all areas.



9. The City's General Fund debt service (principal and interest payments) for FY 23/24 is \$353,572, a 9% reduction from FY 22/23. **The City will retain roll off payments in reserves to keep level debt and prepare for debt payments associated with the building of a new Police Facility.**

Anticipated future bonding/borrowing for FY 23/24 and beyond:

Project	Cost	Year	Financing
LED NYPA Street Light Conversion	\$1.7 M	Spring 2022	Financing through NYS or other lender. Payments made from existing expenses for lights.
Police Facility	\$15 M	2022/2023/2024	BAN/Bond/USDA loan/ grant options
Water Valve Replacement	\$420,000	2023/2024	Reserve/Bond
Ice Rink Chiller and Zamboni	\$1.2 M	2023/2024	Bond/ Grant
National Grid ROW/Cohocton Water Main and Walnut Water Replacement	\$2.65 M	2023/2024	Bond
Maple and Mill Street Sanitary Sewer Realignment	\$1 M	2024/2025/2026	Bond

10. Capital projects currently underway are scheduled to begin in FY 23/24 include the ERP Software Conversion Project, the Jackson Square Capital DRI Project, LED NYPA Street Light Conversion, Facilities Capital Projects (Fire and BOM), Mall \$1 M DRI, Cohocton/NMROW & Walnut Water Main, Water Plant Projects, Wastewater Treatment Facility Sludge Removal, Jackson Street Water, Bank Street Water and Streetscape. **With the largest project being, the building of a new Police Facility, that will be going from design into construction in summer 2023.**
11. Projects that were completed in FY 22/23 include Richmond and Harvester Street Project, Richmond Water Project, Harvester Sewer Project, Lining of Wiard Street Sewer, Police Station Roof, Mall Road II, Water Treatment Plant Filter Upgrades.

BUDGET MESSAGE

Enclosed is a balanced budget with no change in the property tax rate for General Fund operations, capital projects, and reserves. While the economy has rebounded post-COVID, we are experiencing rising costs of labor, supplies/materials, and inflation in the global economy. The City will need to continue to prepare for economic unpredictability.

- Residents feel the economic uncertainty of COVID-19 and inflation
- City revenue continues to lag behind expense
- City wages and employee benefit expenses continue to rise
- Departments will find innovative ways to provide services and reduce expenses

While current inflation will affect the City of Batavia, the City continues to follow long-term plans for public and private capital improvements and growth. Due to historically solid fiscal planning, the City weathered the COVID-19 storm, and continues to work towards a sustainable recovery.

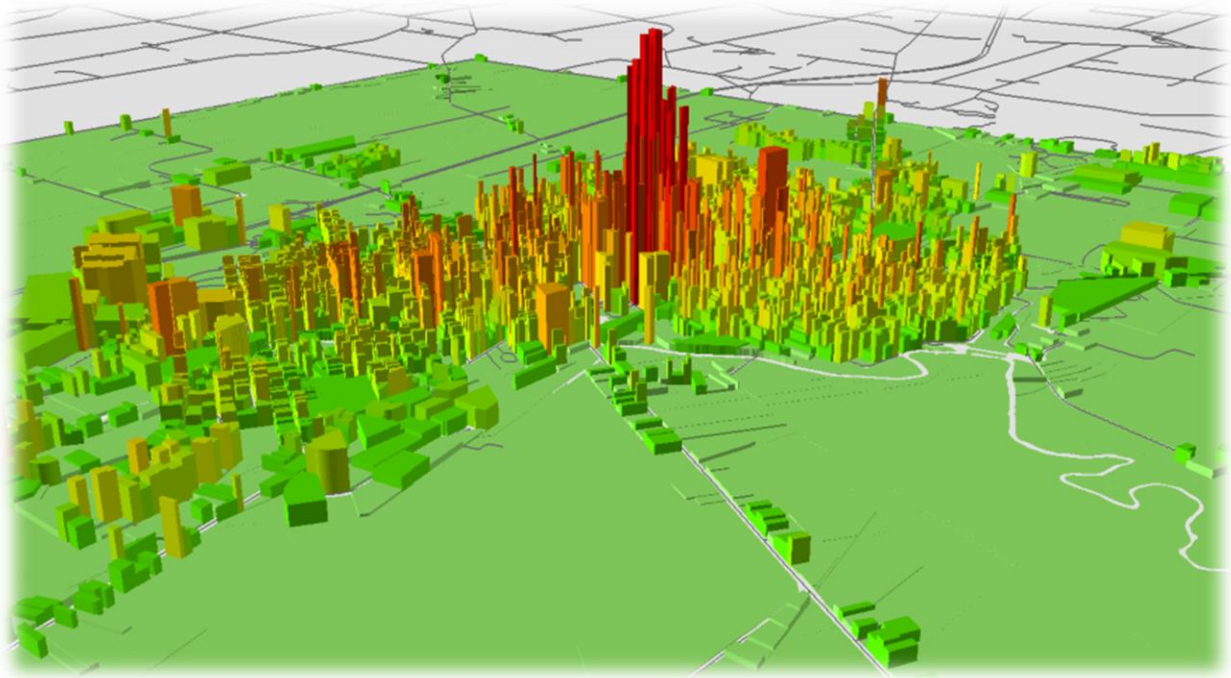
To achieve the City's mission, we must continue to prioritize the security, health, and safety of employees and residents.

The proactive planning of City Council and management to adopt a strategic plan in 2017 (updated 2022), has aided the City in remaining resilient during a pandemic and has fostered continued success. Homeowners and commercial building owners continue to invest in our City.

The taxable assessed property values increased by \$68.7 million. There are approximately 5,700 properties in the City of Batavia that support the City's General Fund operating budget. Property taxes make up 34% of the City's total budget.

To continue to grow the tax base the City needs to encourage investment, and focus on the Downtown Revitalization Initiative (DRI), City Centre improvements, Brownfield Opportunity Area (BOA) developments, and other economic growth opportunities. It will require investment in City facilities, working with partners on neighborhood re-investment, facilitating collaborative projects, and encouraging changes that create a positive quality of life.

Currently, the City has reached the \$100 million investment goal set in 2017. As of December 14, 2022 the City's "I'm All In!" Scoreboard reveals over **\$103 million** in completed investments, **\$46 million** of investment in-progress, and another **\$51 million** planned by 2024. In total, we have over **\$201 million** of investment scheduled to take place in the City. The continued investment in buildings and infrastructure is a positive sign.



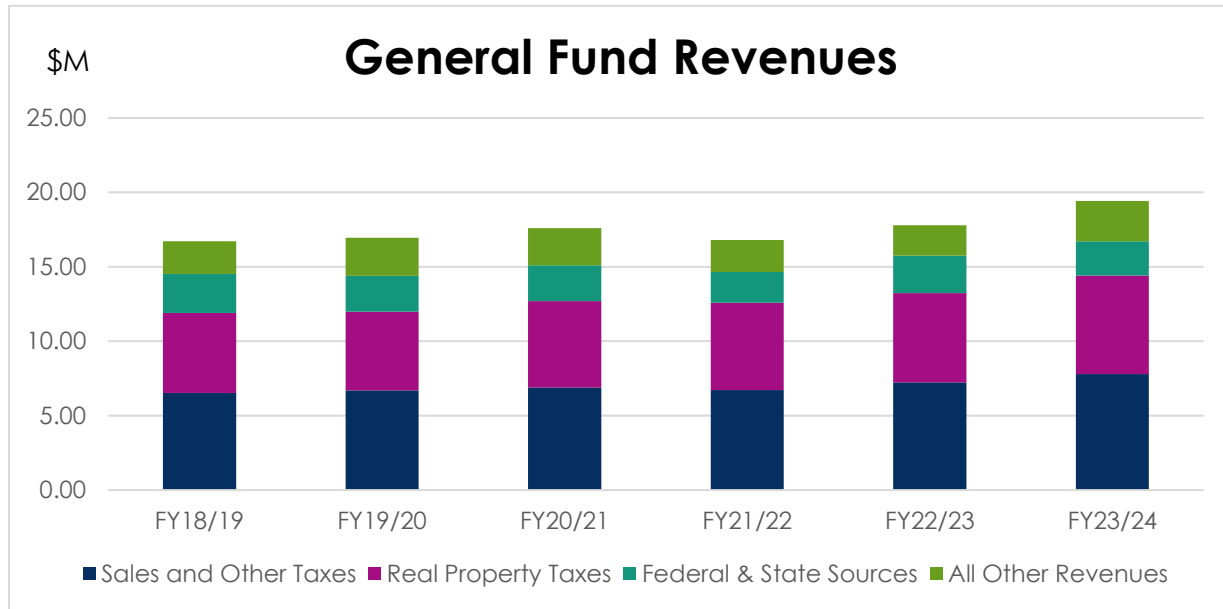
This graphic depicts the City's highest property values. (Green = lowest value to Red = highest value) Source: Genesee County Planning 2018



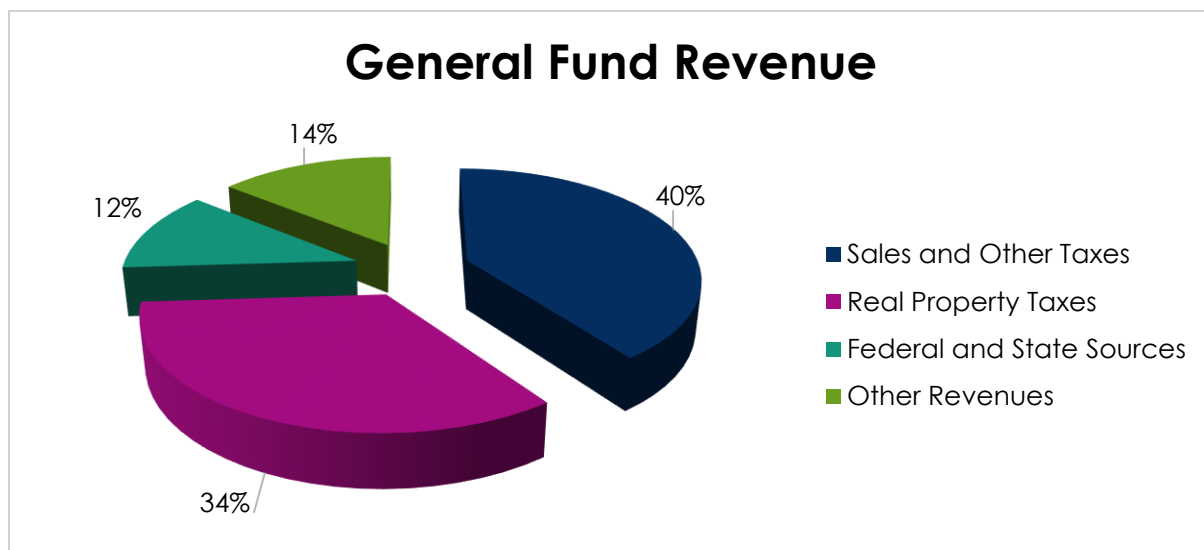
YMCA Healthy Living Campus Ground Breaking 2022

BUDGET HISTORY AND PROJECTIONS

REVENUES



General Fund Revenues- The General Fund Revenues include sales and other use taxes, real property tax, Federal and State sources, and other revenues. Property tax remains the most stable source of revenue in our City. Other revenue sources, such as sales tax, are subject to the fluctuations of the local and regional economy.

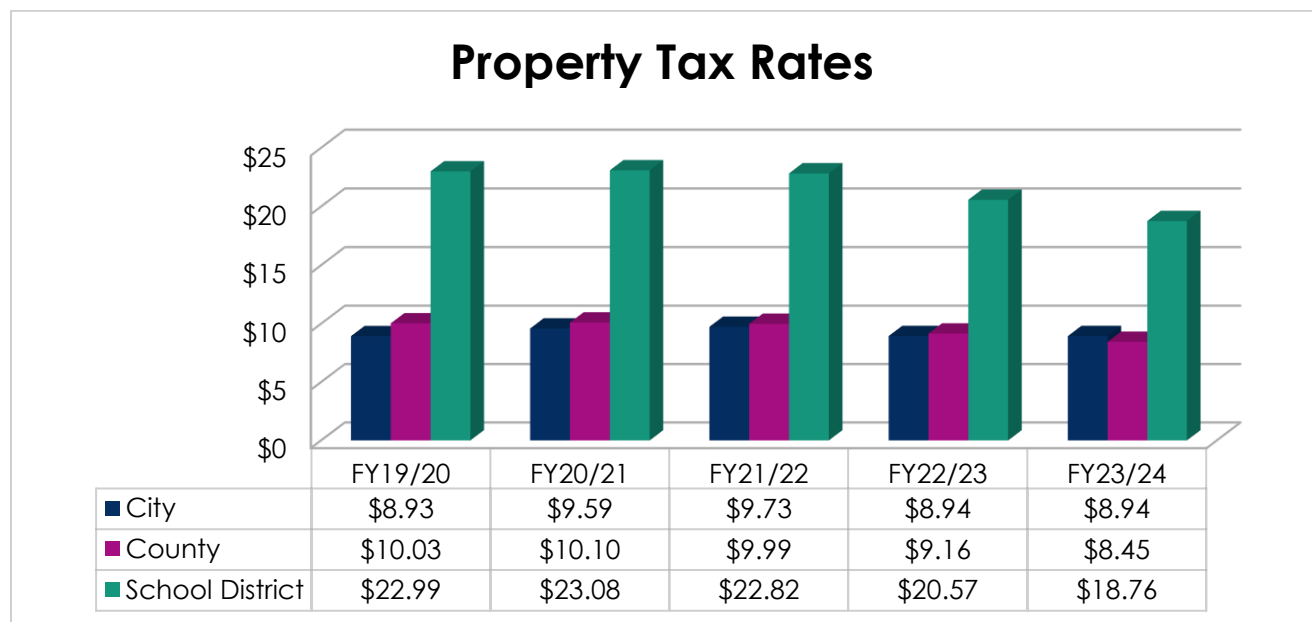


Reducing Dependence on Other Fund Revenues- The City anticipates using \$454,000 of unassigned fund balance and a \$275,000 Water Fund transfer to balance the FY 23/24 budget. The use of Water Funds need to be monitored closely and long-term planning efforts to reduce General Fund dependency need to be implemented.

Existing General Fund Revenue Sources- The City entered into a historic 40-year sales tax allocation agreement with Genesee County in 2019. This agreement provides a 14% sales tax allocation to the City, and has added a series of water agreements with the County that will ensure a stable water supply when the 100-year-old Water Treatment Plant reaches the end of its life (2027-2030 projected water plant closure).

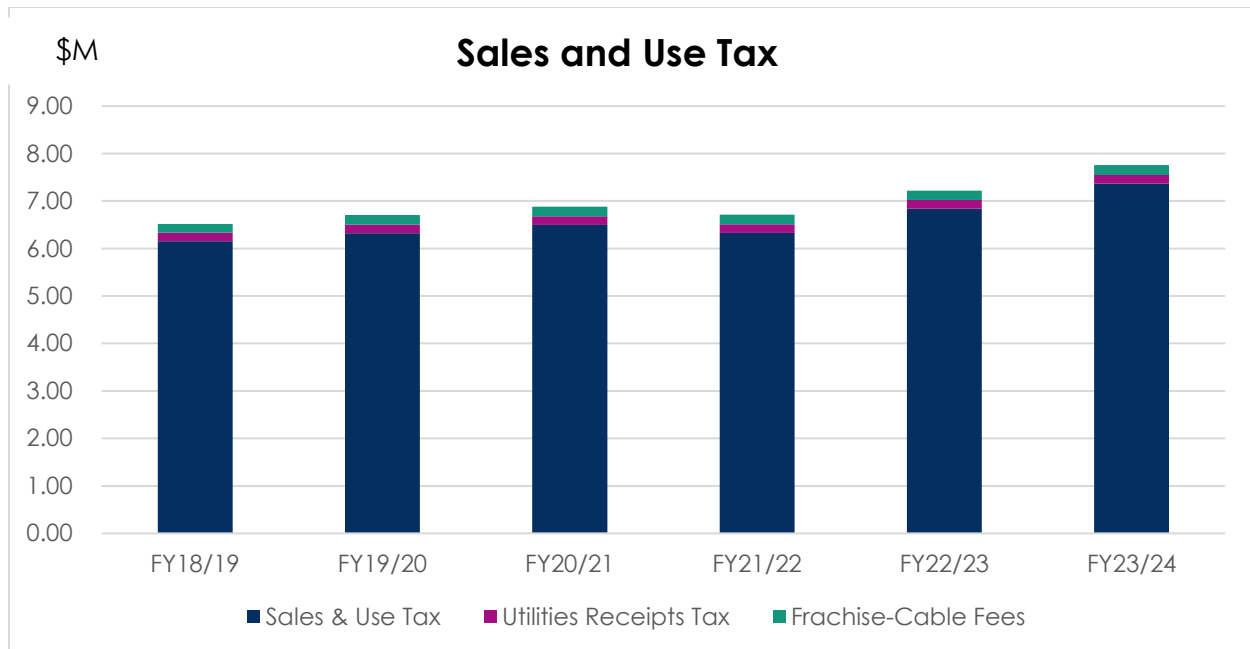
The proposed City Budget for FY 23/24 keeps a flat tax rate at \$8.94. The General Fund tax levy will increase \$596,000. The tax rate will remain below FY 08/09 rates.

Property Tax Rate Comparisons- The property tax rate table below shows the difference between the City of Batavia, Genesee County, and the Batavia School District.

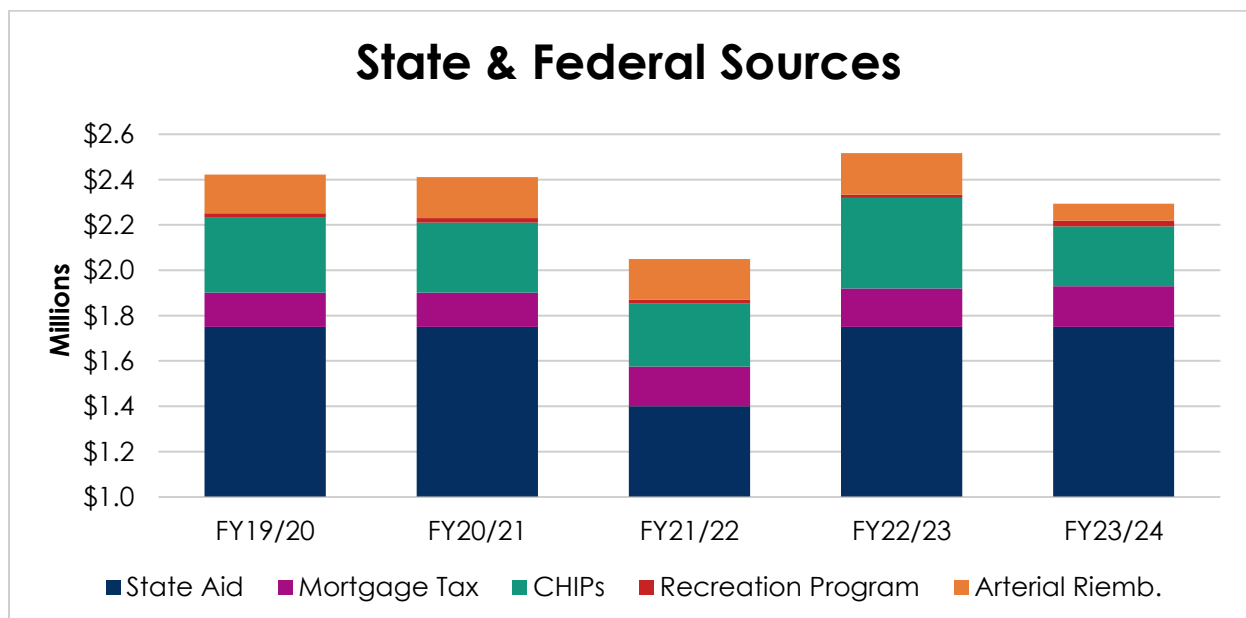


Sales Tax & Related Taxes- Sales and related taxes are the City's largest single revenue source. Combined with franchise cable revenue and utilities gross receipts, sales and related taxes total 40% of FY 23/24 General Fund revenues.

Sales tax is distributed to the City pursuant to a Sales Tax Distribution Agreement with Genesee County. A major component of sales tax revenue is the sale of vehicles, gasoline, and online sales. Sales tax receipts have experienced continued growth over the last five years.



State and Federal Sources- State and Federal grants plus state aid (AIM) make up 12% of the total FY 23/24 General Fund revenues. These sources include CHIPs (Consolidated Highway Improvement Program), mortgage tax, annual summer recreation program funds, New York State Arterial Reimbursement and AIM.



Other Revenues- Additional sources of revenue included in this year's budget are \$250,000 from interest and earnings, \$50,000 in projected payments in lieu of taxes (PILOTs), and \$82,000 in estimated fines and forfeitures.

Unassigned Fund Balance- The City is fortunate to maintain a healthy fund balance. In FY 22/23, the City maintained 17.5% (% of General Fund expense) unassigned fund balance in compliance with the City's Policy. Unassigned fund balance is used to balance the budget, fund contingency, and fund reserve accounts. The proposed budget includes \$454,000 of appropriated unassigned fund balance, or a loss, while maintaining a 15% to 25% in unassigned fund balance.

Reserve Funds- The proposed FY 23/24 budget utilizes \$648,000 of reserves in the General Fund to assist in purchasing public works equipment, paving the Court Street Parking Lot, replacement of Squad 16, and a re-roofing a section of City Hall. The use of FY 23/24 budget reserves is consistent with the City's adopted equipment and facility capital plans.

Generating New Revenue

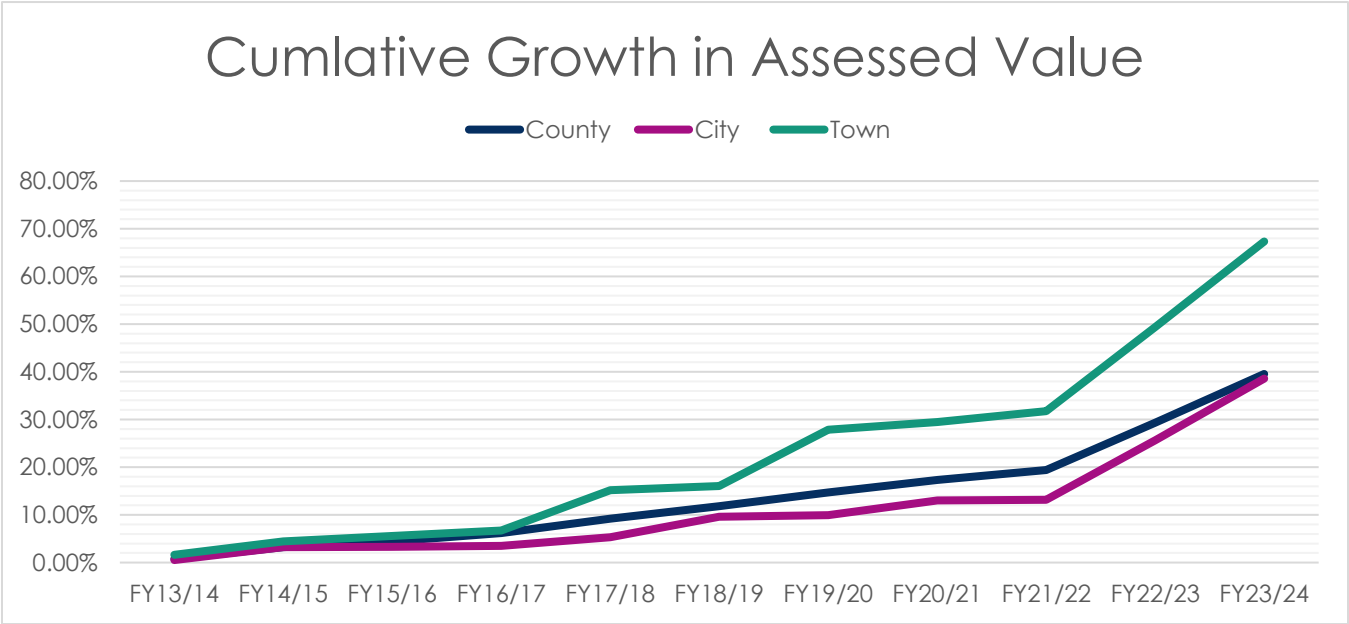
Taxable Assessed Value- Additional revenue is created when the overall value of commercial and residential properties increases. The City historically enjoys a modest 1.5% average annual growth in its property tax base. **With the 2022 assessment roll the City saw a \$68 million (11.9%) increase in taxable assessed value, due to a city-wide increase in commercial and residential property values.**

Growth in taxable property value is attributed to economic development and residential construction improvements, as well as the recent sellers' market.

Economic development projects in the City are poised to increase. The City is returning brownfield sites to productive commercial property, and moving tax foreclosed residential and commercial properties back into the private sector. Most significantly, Batavia is conducting a feasibility study and a marketing strategy to re-purpose the City Centre into a modern walkable downtown destination area.



These projects will further improve the City’s taxable assessed values, create new jobs, and generate new market rate housing options. The chart below shows cumulative growth in property values since tracking of this information began in 2013. It also compares the City’s assessed value growth to Genesee County and the Town of Batavia.

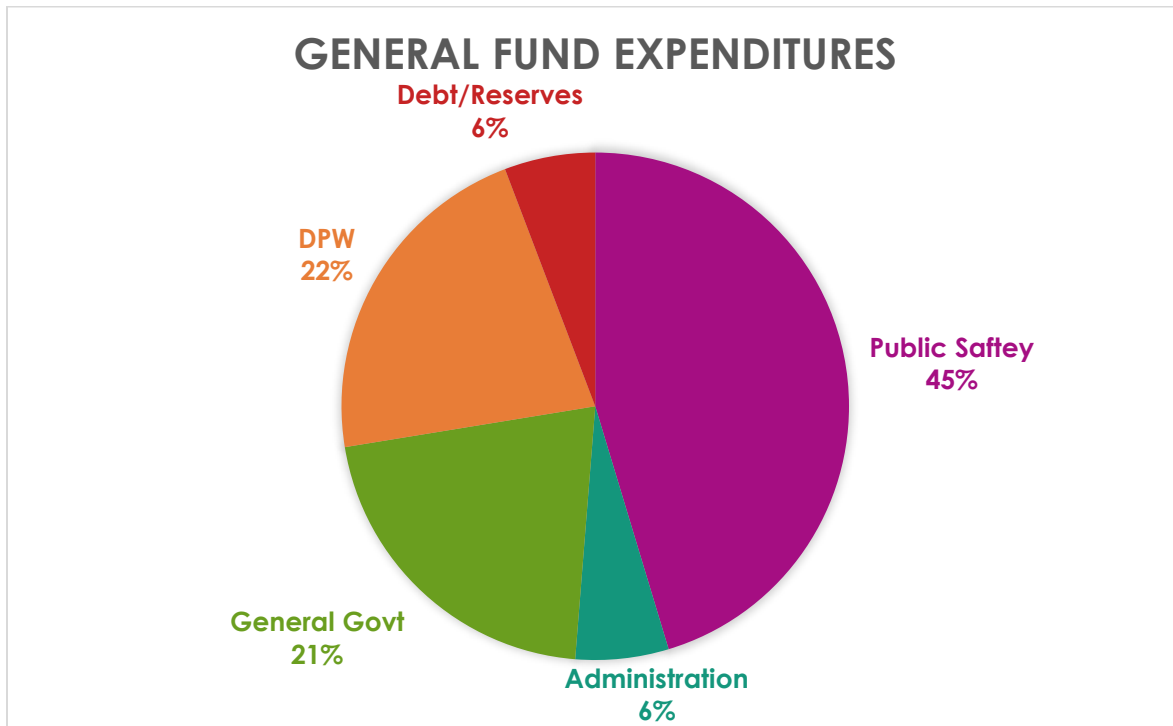


Assessed Value Growth	19/20	20/21	21/22	22/23	23/24
County	\$2,990,849,775	\$3,058,160,232	\$3,112,039,354	\$ 3,370,293,642.00	\$ 3,637,061,850
City	\$586,025,665	\$602,467,871	\$603,040,736	\$ 669,721,838.00	\$ 738,514,193
Town	\$421,064,864	\$426,262,976	\$433,922,595	\$ 492,022,633.00	\$ 550,961,349



EXPENSES

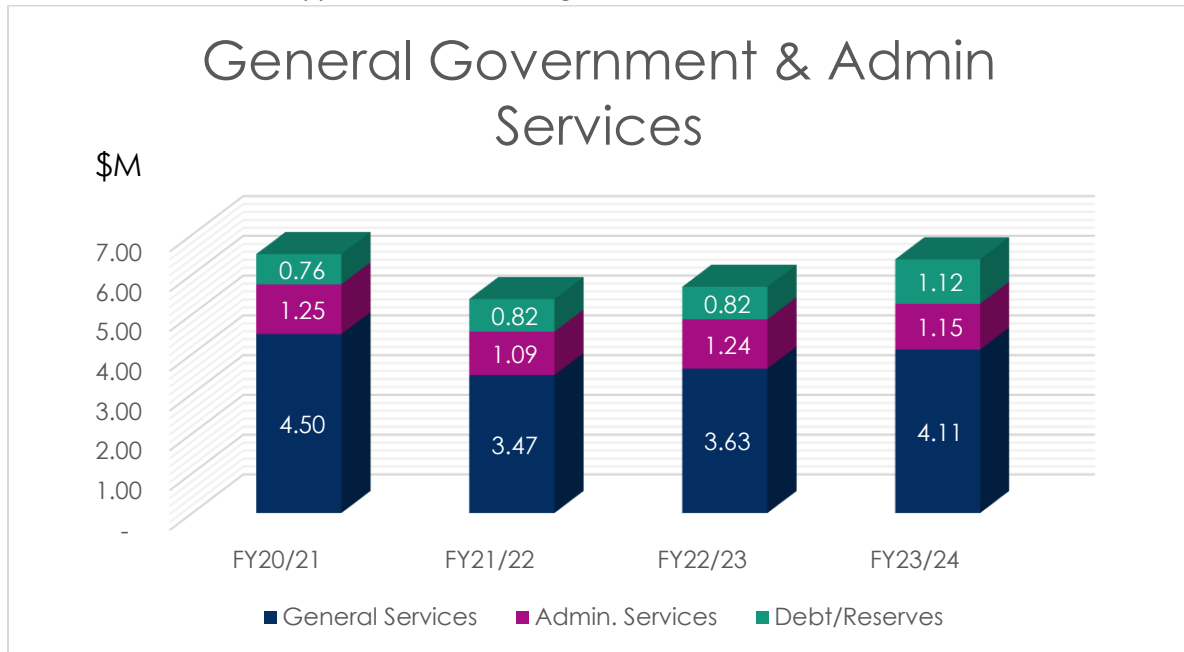
General Fund Expenditures- The proposed budget plan balances increased service levels with the reality of recovery from COVID and increased inflation. The chart below reflects a general breakdown of costs. The largest share of these costs support Public Safety, 45%. Public Works accounts for 23% of the General Fund Budget. General Government, including health insurance and workers compensation, accounts for 21% of the budget. Administrative Services and Debt/Reserve spending both reflect 6%.



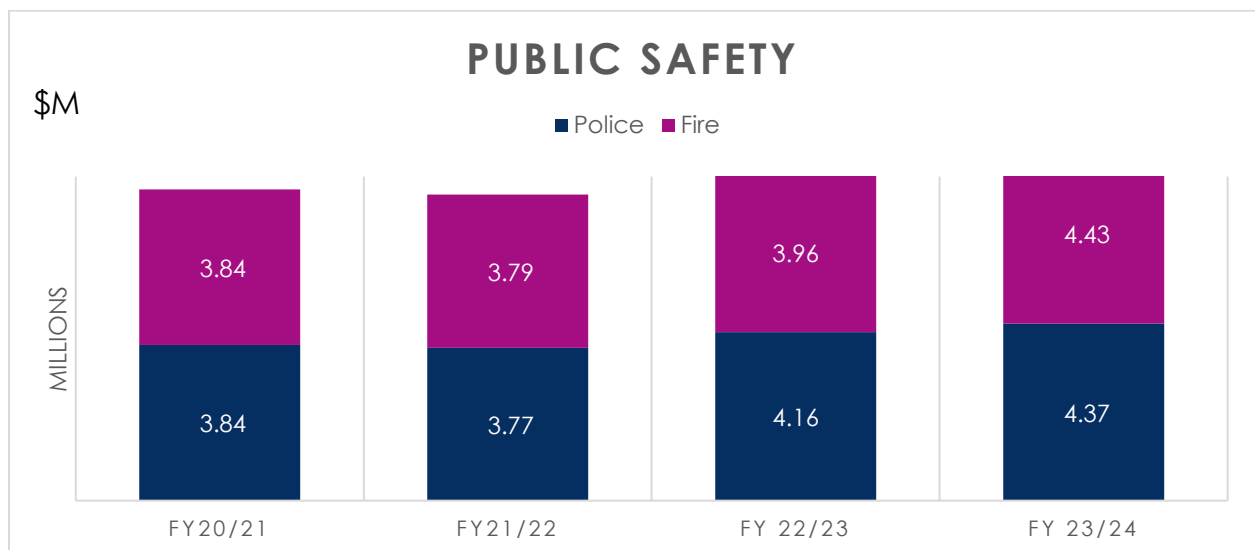
FY23/24		
Public Safety	\$ 8,809,539	45%
Administration	\$ 1,153,092	6%
General Government	\$ 4,112,596	21%
DPW	\$ 4,234,137	23%
Debt/Reserves	\$ 1,124,909	6%
Total	\$ 19,434,273	

General Government- General Government Services include City Council, City Manager, Legal Services, Finance, Community Development, Economic Development, Council on the Arts, transfers to the Health and Workers Comp Funds, and funding of reserves. These expenditures increased by \$480,000 in FY 23/24. Increases are related to health insurance, a transfer out for the City Hall Roof, and an increase in contingency budgeting.

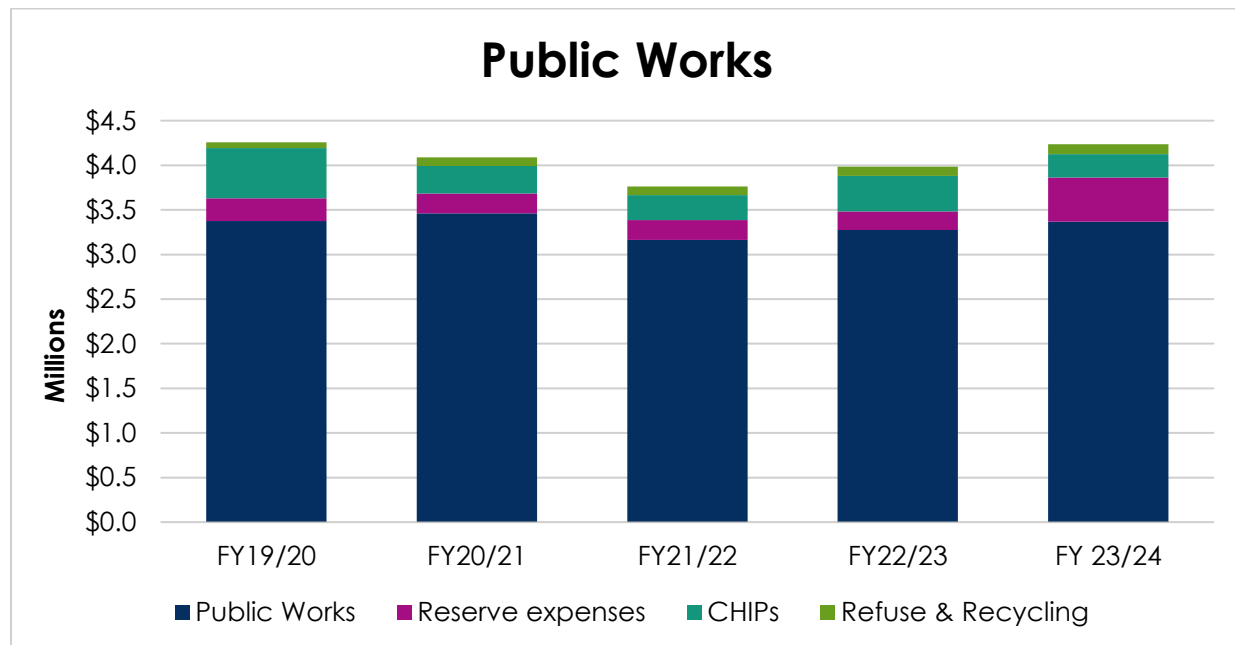
Administrative Services costs consist of Administrative Services, Clerk/Treasurer, Assessment, Personnel, Elections, Information Technology, Vital Statistics, Control of Dogs, Summer Recreation and Youth Services. These expenditures decreased by \$87,000. Decreases are related to funding IT services and insurance costs that were apportioned out among the Water, Sewer and Mall Funds.



Public Safety- expenditures increased by \$694,000. The increase is related to funding all positions; adding a new firefighter (per union contract), making the Parking and Recycling Officer a full-time position, adding an additional School Resource Officer (SRO), as well as wage increases. In January of 2024 the City will add a second additional firefighter as negotiated in IAFF's most recent contract.



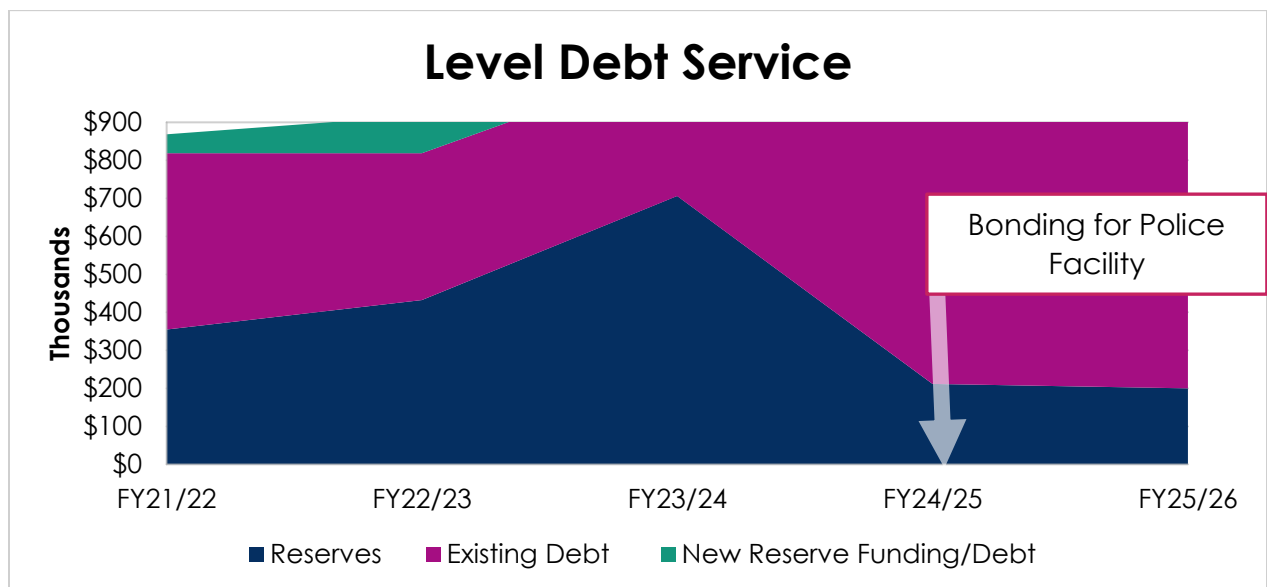
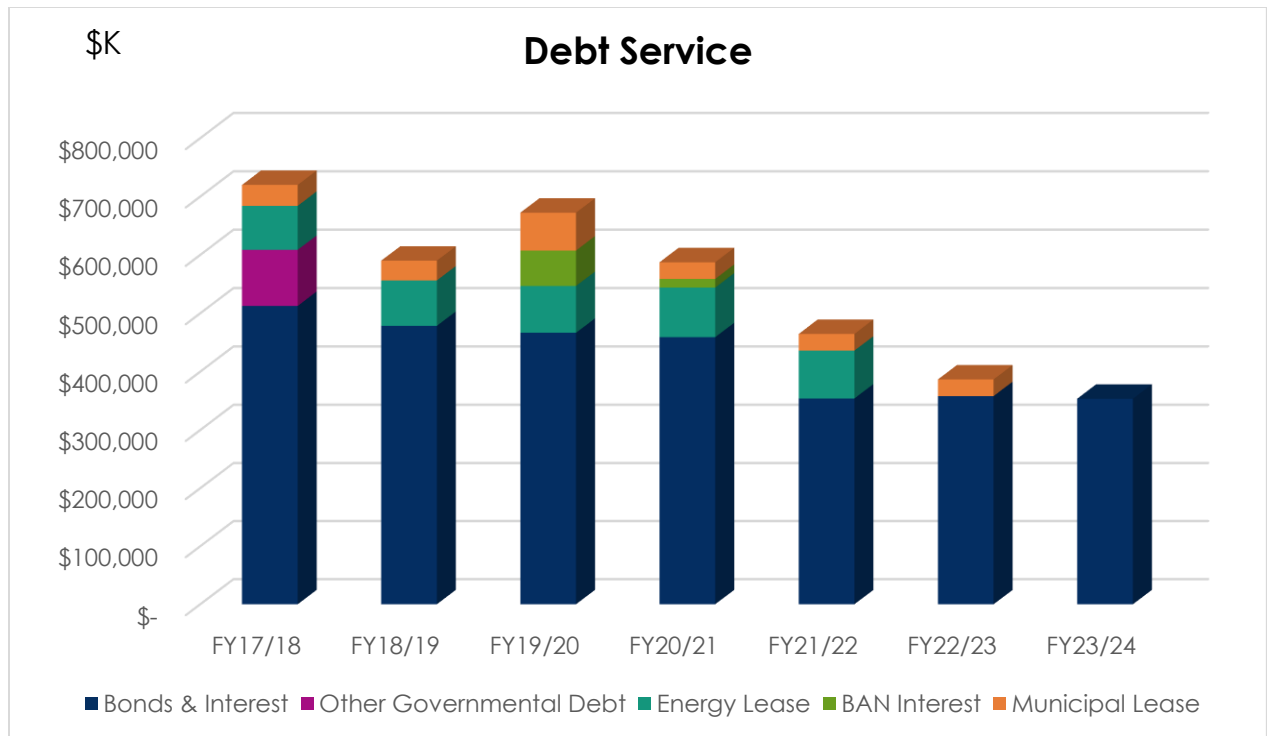
Public Works- The Department of Public Works includes Public Works Administration, Engineering, City Facilities, Inspection, Maintenance Administration, Street Maintenance, Repair Garage, Snow Removal, Street Lighting/Traffic Lights, Sidewalks, Parking Lots, Parks, Historic Preservation, Land Use Boards, Storm Sewer, Wastewater, Street Cleaning, and Refuse and Recycling. Total FY 23/24 expenditures for Public Works will increase by \$251,000 from FY 22/23. The increase includes reserve spending on DPW equipment, fully funding the DPW Director position, increased costs in diesel fuel, gas and electricity, as well as funding for tree removal and planting.



Reserve Funding- Since 2008 the City has diligently made an effort to grow Reserve funds for future liabilities, capital purchases, and expenditures. In FY 23/24, funding Reserves is critical as we have debt payments rolling off. The City needs to preserve these monies for future borrowing to build the new police facility.

Reserves are funded in the budget and again typically, in August, if the City realizes an annual surplus after audit. Reserve funding is critical to fund equipment replacements, infrastructure improvements and employee benefit payouts as the City continues to experience the retirement of long-term employees. Other benefits of Reserves include improved bond ratings, stabilization of tax rates, and meaningful efforts to replace aging buildings and capital equipment.

Debt Service includes bonds (principal and interest), BAN (bond anticipation notes), energy leases, and municipal leases. The City's projected General Fund debt service for FY 23/24 is \$353,572, a decrease in debt payments of \$33,099 from FY 22/23 from the expiration of a municipal lease for a tandem axle. These funds plus an additional \$250,000 have been committed directly to reserve funds in the FY 23/24 budget to keep a level debt and allow for future borrowing.

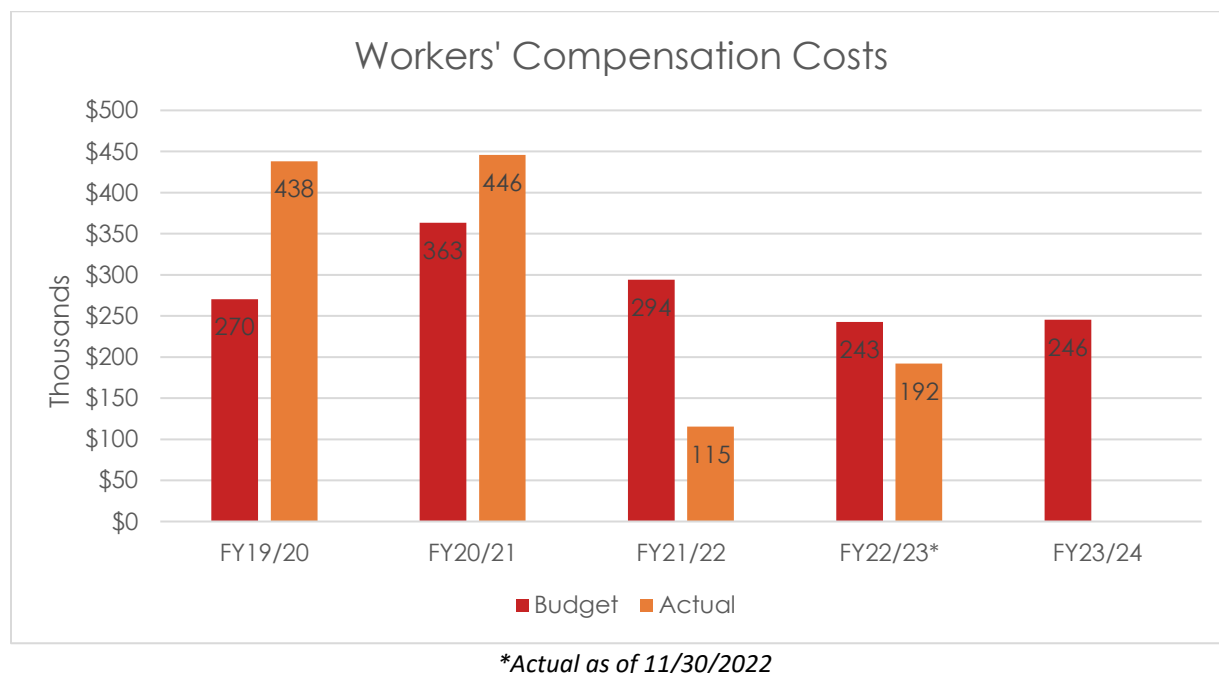


Debt Management Plan for Level Debt Service- In practice, the desired combination of total reserve contributions and debt service should remain relatively flat over time; as one increases or decreases, the other compensates. This process is referred to as “level debt.” Once the established reserve and debt levels are determined, capital plans can be balanced with acceptable debt limits. By FY 24/25 the City's debt service load (principal and interest payments) for current borrowing drops to \$246,090. This will allow the City to permanently finance the new Police Facility BAN to a Bond.

Employee Wages- In the FY 23/24 budget, AFSCME employees receive a 2.5% wage increase, IAFF (Fire) receives a 2.65% increase, PBA (Police) receive a 3% increase and CSEA (administrative) employee's a 2.5% increase. In addition, a 3% wage increase is budgeted for non-union employees. A one-time incremental wage increase will be provided to the PBA (~8%), per the new contract, as well as a wage increase for non-union employees (5%). These wage increases will be funded by appropriating fund balance.

Workers' Compensation Insurance- The City continues to use a self-insured workers' compensation program. Many years ago average annual claims incurred by the insurance carrier were significantly lower than the premiums paid, and as a result, the City moved to a self-insured program.

The City has budgeted to maintain a workers' compensation reserve in a manner consistent with five-year average costs for workers' compensation claims. As a result, the FY 23/24 workers' compensation budget is \$245,560. This is a small \$2,800 increase, based on claim values. The FY 23/24 budgeted expenses include a \$99,110 premium for Workers' Compensation stop loss insurance. To maintain these lower costs, the City is committed to an assertive risk management program.



Key Components of the City's Risk Management Strategy

Safety Committee

The City's Safety Committee is comprised of all department heads and bureau chiefs and convened by the Assistant City Manager. It is the Committee's purpose is to evaluate the safety of workers, equipment, and facilities and make safety recommendations to reduce on the job injuries and claims.

Policies and procedures are continuously reviewed by staff to ensure that the policy/procedure is still necessary; whether the purpose and goal is still met; whether changes are required to improve the effectiveness or clarity of the policy and procedure; and to ensure that appropriate education is occurring. Police and Fire departments continue using Lexipol to aid in policy development and communication.

Lexipol continuously provides updates on federal and state laws, and policies and procedures to be included in our local policies and communicated to staff.

Accountability

It is important that we create a culture where safety is a priority. To that end, FY 23/24 continues the practice of budgeting workers' compensation by department area, based on the previous five-year average of injuries and associated expenses.

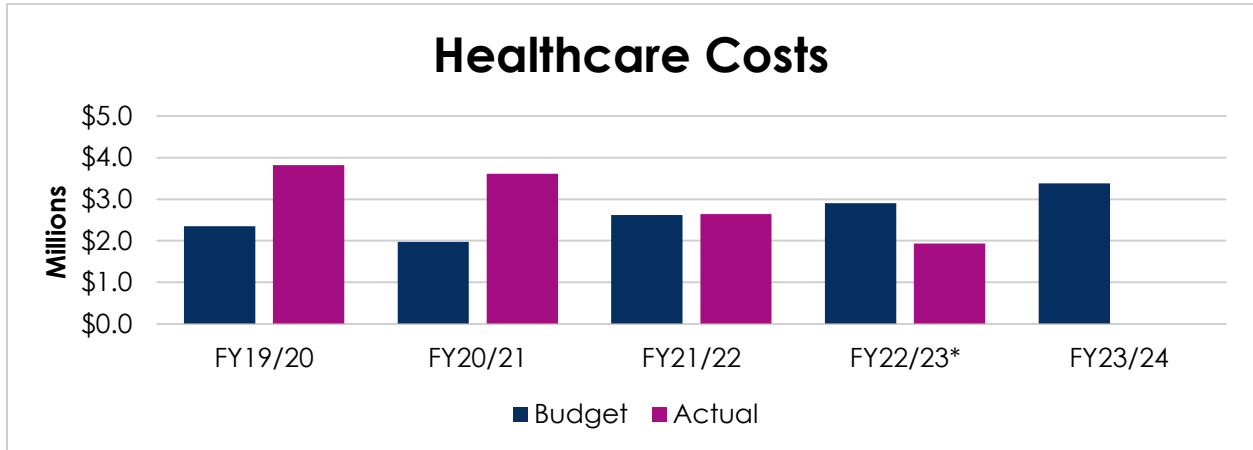
Workers' Compensation Reserve Fund Balance

The key to running a self-funded Workers Compensation program is planning for the unexpected. To do this the City has set a goal of reserving \$1 million. The current reserve is \$683,513, adding current assigned fund balance of \$529,912, makes the total Workers Compensation Fund Balance \$1,213,425. The City relies on stop loss insurance to cover large claims (\$750,000 per incident).



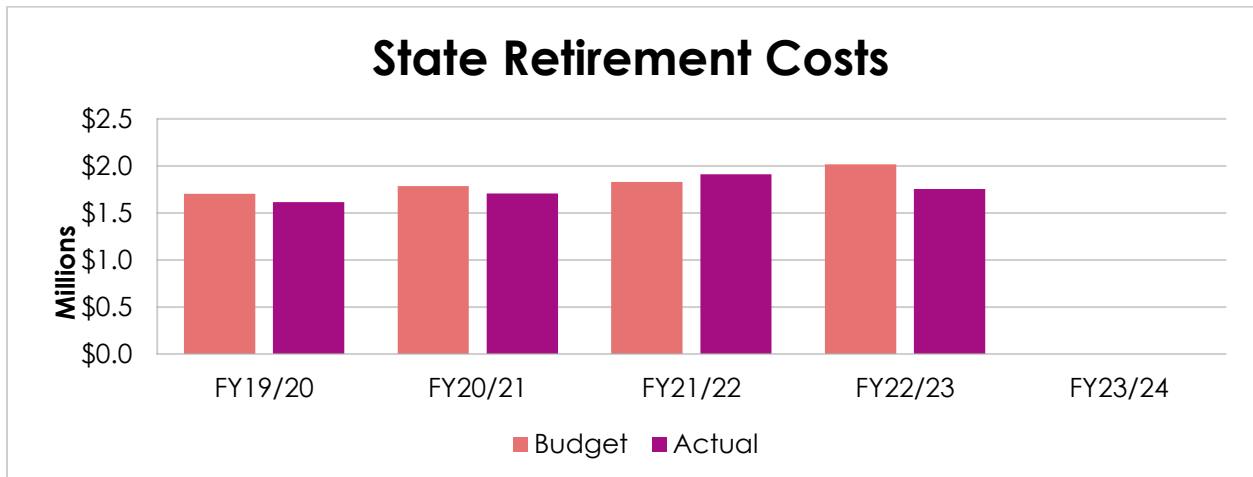
Employee Healthcare- City employees are covered under the City’s self-funded health care plan which includes medical, dental, and prescription benefits. The City has successfully managed its self-insured healthcare plan to contain costs and maintain healthy balances for insurance coverage.

The City healthcare budget for FY 23/24 is \$3,378,530. The rate is expected to increase between 7% - 10% based on the City’s claim history. The increase is \$472,840 over last year.



*Actual as of 11/30/2022

New York State Retirement- The City has budgeted \$1,827,150 in retirement expenses for FY 22/23. In previous years, the City’s actual retirement contribution has been inconsistent with the New York State retirement system projection. Over the past 10 years, this has resulted in retirement contribution swings ranging from \$535,000 less than projected, to \$110,000 over budget. As a result of this continued inconsistency, the City created a Retirement Reserve to absorb any potential overage in estimated versus actual retirement contributions.



WATER AND WASTEWATER



Proposed Water Rate Adjustment- To implement the City's water rate and adopted capital plan, a strategic water rate adjustment plan was developed. Adopted in 2015, and updated in 2022, the water rate plan includes incremental rate adjustments and a modest capital improvement fee increase. The plan allows the City to responsibly mitigate system risk by completing important capital projects while limiting the impact on City customers.

Consistent with the adopted plan, the proposed rate adjustment for FY 23/24 includes a water rate and meter fee increase of \$0.30 or 5%. Also included is a capital improvement fee increase for all meter sizes (~\$3.83 per quarter) for a typical residential customer with a 5/8-inch meter. These fee adjustments address the growing capital improvement needs of

an aging water system. The revenue from this fee is placed directly in Water Fund Reserves to be exclusively dedicated towards funding necessary water system improvements.

We are projecting flat consumption of water within the City this year, or we could see a slight decline. Over the last five years water consumption in the City has decreased by 10%.

The proposed FY 23/24 water and sewer rate for a typical residential user is \$6.27 per 1,000 gallons and the capital fee per typical residential user is \$12.97 per quarter. **The total annual cost to a typical residential customer with a household containing four residents (approximately 95% of customers) is approximately \$898.28.** This includes sewer charges where the rate remains \$3.14 per 1,000 gal. The average homeowner, with a family of four will pay \$12.50 per month more this year for water and sewer services.

Wastewater Rate- Due to operating cost containment, no rate increase is proposed for the Wastewater Fund.

Conclusions. It is recommended that the City continue implementing capital investments outlined in the capital plan to reduce the failure risk of aging water and wastewater assets. To accomplish this in a fiscally responsible manner, the water rate adjustments outlined above are recommended.

The planned water and wastewater capital projects are outlined in the capital plan section.



New Air Header at Wastewater Treatment Plant



5 3D-East Entry

CITY CENTRE CONCOURSE FUND

The City Centre Fund has a proposed budget of \$253,225. The City Centre Fund exists to pay for City Operations and Maintenance responsibilities for the City Centre concourse. Effective April 1, 2018, the City gained full control and maintenance responsibility, including capital improvements, of the concourse. As part of the settlement, a concourse user fee to be charged against all properties adjacent to the concourse for operation, maintenance and capital improvements of the concourse was established. This user fee is set this year at \$2.10 per square foot for FY 23/24.

Concourse operations include maintenance, cleaning and supervision of the concourse and adjacent sidewalks. In order to meet this full-time obligation, the City hired a full-time building maintenance worker and two part-time custodial workers.

In addition, as part of the settlement agreement, the City is required to make several capital improvements to the concourse roof, silos and skylights. In 2020, the majority of the roof improvements were completed. In 2021, the City will completed the roof project and then commenced the design process for the silos. The silo work will be funded by the \$1M Downtown Revitalization Initiative (DRI) grant to City Centre.

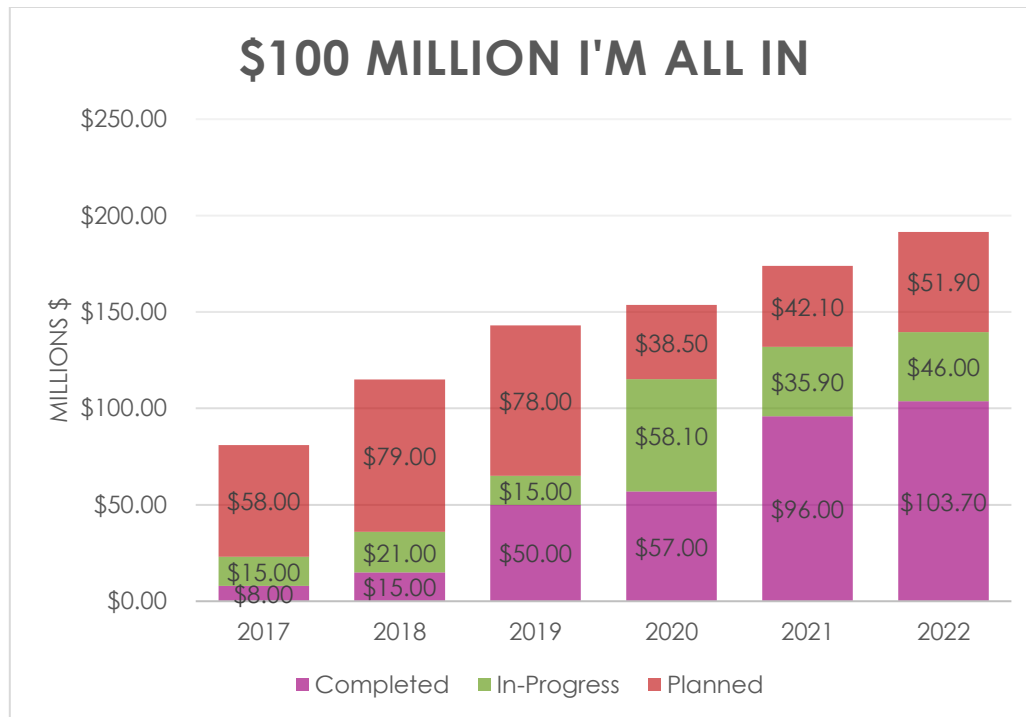
SCORE CARD

Scorecard

Planned Total	\$	51,877,869	Temp
In-progress Total	\$	46,470,421	Construct
Completed Total	\$	103,747,267	Jobs Total
Total	\$	202,095,557	1703.67

Capital Projects	Est. Date of	Private	City	Non-City	Total Invest	Status	Temp Constr
Chips 2017	2017			\$ 128,996	\$ 128,996	Completed	1.1
Vine Street	2017		\$ 1,284,100		\$ 1,284,100	Completed	
Chips 2018	2018			\$ 454,380	\$ 454,380	Completed	3.8
Healthy Schools	2018		\$ 200,968	\$ 723,016	\$ 923,984	Completed	7.8
Tip - PM for 6 Streets	2018			\$ 2,422,300	\$ 2,422,300	Completed	20.4
Chips 2019	2019			\$ 253,552	\$ 253,552	Completed	2.1
Ellicott Trail	2019		\$ 127,523	\$ 1,730,531	\$ 1,858,054	Completed	15.7
Union, S. Main & Brooklyn Street	2019		\$ 1,557,000	\$ 333,000	\$ 1,890,000	Completed	15.9
Pedestrian Way	2019		\$ 271,000	\$ 1,104,000	\$ 1,375,000	Completed	11.6
Chips 2020	2020			\$ 310,000	\$ 310,000	Completed	2.6
City Centre Roof	2020		\$ 763,560		\$ 763,560	Completed	6.4
Franklin, Richmond, Denio Sewer-lining	2020		\$ 387,800		\$ 387,800	Completed	3.3
Chips 2021	2021			\$ 280,000	\$ 280,000	Completed	2.4
DOH Lead Services grant	2021			\$ 554,112	\$ 554,112	Completed	4.7
City Centre Roof - Phase II	2021		\$ 160,000		\$ 160,000	Completed	1.3
Parking lots (Center St/Canalside/Longs Park)	2021		\$ 80,000		\$ 80,000	Completed	
WVTP Air System Blower/Motor	2022		\$ 1,000,000		\$ 1,000,000	Completed	8.4
Police Station (Roof)	2022		\$ 120,000		\$ 120,000	Completed	
Sewer Lining Improvement	2022		\$ 270,000		\$ 270,000	Completed	2.2761
Richmond/ Harvester Reconstruct & Waterli	2022	10%	\$ 300,000	\$ 3,000,000	\$ 3,300,000	In-Progress	27.8
Jackson Square	2023			\$ 975,000	\$ 975,000	In-Progress	8.2
Fire & BOM Facility Plan	2023		\$ 1,100,000		\$ 1,100,000	In-Progress	9.3
South Lyon Bridge	2023			\$ 4,076,000	\$ 4,076,000	In-Progress	34.3607
LED Street lighting	2024		\$ 1,750,000		\$ 1,750,000	In-Progress	14.8
Cohocton Water line	2024		\$ 400,000	\$ 400,000	\$ 800,000	In-Progress	6.7
Refurbish Water Treatment Plant Filters /M	2024		\$ 3,644,000		\$ 3,644,000	In-Progress	30.7
Upgrade City Centre	2024			\$ 1,000,000	\$ 1,000,000	In-Progress	8.4
Chips 2022	2022			\$ 793,478	\$ 793,478	Planned	6.68902
NBRC Bank Street Water Project	2024		\$ 334,000	\$ 84,000	\$ 418,000	Planned	3.5
Police Station (New Build)	2024		\$ 15,000,000		\$ 15,000,000	Planned	126.5
Jackson Street Water (CLERG)	2024		\$ 400,000	\$ 1,000,000	\$ 1,400,000	Planned	11.802
Austin Park	2024		\$ 400,000	\$ 800,000	\$ 1,200,000	Planned	10.116
Bank Street Streetscape	2025		\$ 260,000	\$ 1,040,000	\$ 1,300,000	Planned	10.959

Significant Projects (over \$150,000)	Est. Date of	Private	City	Non-City	Total Invest	Status	Temp Constr
Newberry Building	2018	\$ 2,047,232	\$ 30,000	\$ 600,000	\$ 2,677,232	Completed	22.8
Arby's	2018	\$ 895,000			\$ 895,000	Completed	7.5
OATKA	2019	\$ 4,300,000			\$ 4,300,000	Completed	36.2
Key Bank/ Ameriprise	2019	\$ 300,000			\$ 300,000	Completed	2.5
Amada Tool	2019	\$ 8,810,000			\$ 8,810,000	Completed	74.3
Independent Living	2019	\$ 360,000			\$ 360,000	Completed	3.0
Float Center	2019	\$ 355,000			\$ 355,000	Completed	3.0
Tompkins Metal Finishing	2019	\$ 150,000			\$ 150,000	Completed	1.3
Project Freeze	2019	\$ 125,000			\$ 125,000	Completed	1.1
Genesee Lumber	2019	\$ 300,000			\$ 300,000	Completed	2.5
Graham Manufacturing	2019	\$ 1,673,000			\$ 1,673,000	Completed	14.1
Custom Vehicle Outfitters (Pw Minor)	2019	\$ 2,000,000			\$ 2,000,000	Completed	16.9
Cedar Street Rentals	2019	\$ 177,000	\$ 20,000		\$ 197,000	Completed	1.7
Dominos	2019	\$ 600,000			\$ 600,000	Completed	5.1
Genesee Valley Transportation	2019	\$ 1,011,000			\$ 1,011,000	Completed	8.5
Ellicott Place (Save-a-Lot) (DRI)	2020	\$ 2,000,000		\$ 1,150,000	\$ 3,150,000	Completed	26.6
GCASA	2020	\$ 2,259,000			\$ 2,259,000	Completed	19.0434
Tops	2020	\$ 200,000			\$ 200,000	Completed	1.686
Graham Manufacturing	2020	\$ 4,000,000			\$ 4,000,000	Completed	33.72
YWCA	2020	\$ 1,200,000			\$ 1,200,000	Completed	10.1
Newberry 3rd floor/ Patio (DRI & BIF)	2021	\$ 217,400		\$ 137,600	\$ 355,000	Completed	2.99
Home Leasing Project (Mossman's)	2022	\$ 8,000,000		\$ 4,000,000	\$ 12,000,000	Completed	101.2
2 State Street	2022	\$ 11,700		\$ 50,000	\$ 61,700	Completed	0.56
Eden Café	2022	\$ 50,000			\$ 50,000	Completed	0.42
Dadni Inc. (Batavia Tailor and Cleaners)	2022	\$ 10,093		\$ 26,977	\$ 37,070	Completed	0.311
39 Main Street 600k-40k- \$560k (DRI & BIF)	2020	\$ 1,027,400		\$ 137,600	\$ 1,165,000	In-Progress	9.8
Theater 56 (DRI)	2021	\$ 200,000		\$ 824,000	\$ 1,024,000	In-Progress	8.63
NY Main Street Grant 2020	2021			\$ 250,000	\$ 250,000	In-Progress	2.1
Ellicott Station	2022	\$ 19,032,865		\$ 4,975,000	\$ 24,007,865	In-Progress	202.4
Delapato Casey Law Firm (Alberty's)	2022	\$ 800,000	\$ 20,000		\$ 820,000	In-Progress	6.9
Fieldstone Private Wealth	2022	\$ 22,152		\$ 50,000	\$ 72,152	In-Progress	0.65
YN Goddess	2022	\$ 90,000	\$ 20,000		\$ 110,000	In-Progress	0.84
El Fish Patio	2022	\$ 120,000	\$ 20,000		\$ 140,000	In-Progress	1.176
206 East Main Street (Phase I)	2021	\$ 600,000		\$ 212,600	\$ 812,600	Planned	6.85022
Carr's & Genesee Bank (DRI)	2022	\$ 4,050,000		\$ 1,200,000	\$ 5,250,000	Planned	44.3
Go-Art	2022	\$ 172,000	\$ 20,000	\$ 197,000	\$ 389,000	Planned	3.28
206 East Main Street (Phase I)	2022	\$ 540,000			\$ 540,000	Planned	4.5522
Hunt Real Estate	2022	\$ 190,000		\$ 50,000	\$ 240,000	Planned	2.016
Healthy Living Campus (DRI)	2023	\$ 18,205,000		\$ 4,295,000	\$ 22,500,000	Planned	189.7
Harvester Commissary Kitchen	2023	\$ 200,000			\$ 200,000	Planned	1.68
Whiteford Dental	2023	\$ 300,000			\$ 300,000	Planned	2.52
Chess, LLC - <i>Change use from Pw to Full Kitchen, 38 City Ctr</i>		\$ 900,000			\$ 900,000	Planned	7.6
VJ Gautieri Constructors - <i>Commercial development, 48 Liberty</i>		\$ 252,180			\$ 252,180	Planned	2.13
Just Chez Realty, LLC - <i>Commercial development, 206 E Main</i>		\$ 382,611			\$ 382,611	Planned	3.23



Source: City of Batavia Department of Public Works and Batavia Development Corporation

Completed Private Sector Projects: Since 2017, \$103.7 million has been invested in the City of Batavia. Major project achievements included O-AT-KA Milk expansion (\$4.3M), Amada Tool expansion (\$8M), Graham Manufacturing (\$1.7M) expansion, YWCA remodel and placement on tax rolls (\$1.2M), Graham Mfg. (\$4M), Home Leasing LLC, Liberty Square (\$12M) and Ellicott Place City View Residences (\$3.1M).

Completed Capital Projects: Public sector capital projects include Vine Street complete street project (\$1.8M), Healthy Schools Corridor (\$1M), TIP street projects (\$2.4M), Ellicott Trail (\$1.86M), Pedestrian Way (\$1.37M), Richmond and Harvester Water Projects (\$3.6M), Franklin Sewer Project (\$387K), City Centre Roof (\$923,000), the Waste Water Treatment Plant Air Header System (\$1M), and Police Station Roof (\$120,000).

In Process Projects: Currently, the City has over \$46 million of investment in progress including Harvester Theatre 56, Ellicott Station, YMCA, Carrs, and several downtown building renovations.

Planned Projects: Since the announcement of the Governor’s Downtown Revitalization Initiative (DRI), the momentum to invest in Batavia continues to grow. **There is an additional \$51 million in planned investment**, that includes a new police station and surrounding infrastructure improvements, upgrades to the Fire Station and Bureau of Maintenance, and numerous private sector improvements (including DRI improvements), across the City. Planned investments are categorized by projects that have state funding commitments, full financial plans, and planned completion in the next five years.

Project Opportunities:

Beyond planned commitments, the Batavia Development Corporation (BDC) has leads for potential capital investment of \$58M. These projects are in the early stages of development, but show a very active sales potential for the City.



New Funding Sources to attract Developers:



Batavia Pathway to Prosperity: An unprecedented Batavia Pathway to Prosperity policy was instituted in March 2016 following months of dialogue between City, County and School officials. Each taxing jurisdiction agreed to re-purpose a share of future PILOT payments to leverage private investment made in the City's central corridor; a unique incentive to advance redevelopment. A five-partner strategic alliance was born for program implementation between Genesee County, City of Batavia, Batavia City School District, Genesee County Economic Development Center and Batavia Development Corporation.

Batavia Home Fund: The City, Town of Batavia, and the GCEDC have collaborated to create the Batavia Home Fund, a program to improve the community's housing stock. The Batavia Home Fund will be supported by host benefit agreements from future multi-family housing projects in the City and Town of Batavia. As the program is funded, projects will be considered by a committee led by the City, Town and GCEDC to utilize the funds. This program will coincide with a comprehensive housing improvement plan that City staff and volunteers are currently formulating.

HOW TO REVIEW THIS BUDGET

City staff has endeavored to create a budget document that is easy to use, yet comprehensive enough for the experienced reader. Following is a brief description of the major sections of the budget. Each section detailed below in bold represents a portion of the budget which the reader can quickly “tab” to.

Financial Policy Statements

This section lists general City financial policies. The planned implementation of these goals is also explained.

Statistics & Supplemental Overview

This section details the history of the City, as well as provides a community profile and demographics, along with property tax information, property tax cap calculation and the impact of the budget on the typical household.

Budget Reports

This section, which may be the most important contained within the document, provides a summary of the entire budgetary picture of the City of Batavia. There are charts and graphs that depict the City’s budgetary position. In addition, there is detailed analysis of fund balances, revenues, and expenditures for the City’s primary funds.

Funds & Department Detail

This section provides the “nuts and bolts” of the budget. In these sections, you will find the costs relating to specific activities and functions of City government. These sections also provide additional information on what the projected levels of expenditures are anticipated to be in future years and the major service activities for each cost or department.

Miscellaneous Funds

This section includes a description and detail of the Capital Fund, Workers Compensation Fund, Health Insurance Fund, Small Cities Fund, Special Grants & Batavia Development Fund, City Centre Fund and Business Improvement District Fund.

Capital & Debt

This section outlines the Capital Improvement Plans and Debt Payment Schedule for the City.

Glossary

Included in the glossary are common terms as well as many acronyms used throughout the budget that are specific to the City.

Appendix

In this year's budget, the Appendix features useful information on the City's Constitutional Tax Limit, and an analysis of the City's workforce.



BUDGET PROCESS

Budget Development

The budgetary process for the City of Batavia begins in mid-October when the budget manual is distributed by the City Manager to all departments and bureaus. This manual outlines the budget calendar, submission dates, performance measurement requirements and parameters for budget requests. Departments are required to complete their budgetary requests for the new fiscal year and include justifications for any infrastructure, capital, and program change requests. Bureau of Personnel staff works with departments in reviewing personnel needs. The City administration reviews all requests on the timeframe identified in the annual budget calendar. All funds, capital programs, infrastructure replacement programs and staffing are presented to the City Manager to discuss with the department heads. The proposed budget is then presented to the City Council for review and adoption, including a public hearing. Prior to the public hearing, multiple budget work sessions are conducted with the City Council and staff to discuss the proposed budget and capital projects.

Budgetary Control

Formal budgetary accounting is used as a management control for all City funds. Budgetary controls are exercised both at the departmental level, with the adoption of the budget, and at the line item level through accounting controls. Additionally, budgetary control is maintained by individual departments, acting in conjunction with the City Manager's Office.

Under provisions of the City's Charter, the City Council annually enacts by ordinance the operating budgets of the general and enterprise funds and capital projects, which cannot exceed appropriations except by approval of the governing body. An annual budget for capital projects is adopted for individual funds.

Amendments to the budget occur throughout the year for a variety of reasons. Possible factors include encumbrances from the prior year, unexpended purchase orders which are added to the current year budget at the close of the prior year, grants or other forms of financial aid which were received during the year, but not anticipated in the original budget, appropriations of fund balances needed to offset unanticipated and unavoidable expenditures, and transfers of appropriations among budget lines within department budgets to address particular requirements not anticipated in the original budget.

The City Council approves and authorizes the annual budget at the level of budget line totals within each department. The City Manager has the authority to transfer appropriations among line items within a department. All transfers between departments and funds must be approved by the City Council. The encumbrances on prior year purchase orders are added to the budget as part of the annual financial closing process. All other budget amendments must be authorized by formal resolution of the City Council.

The City distributes its capital projects fund among several projects, which may cause a deficit within a project. To counter this, the City uses a positive Capital Improvements Program where funds are transferred within the fund after approval by the governing body.

Fiscal Accountability

Fiscal accountability is achieved through development and adoption of the annual budget and long-range financial plans. This practice authorizes the allocation of resources to programs and services for the coming year and allows for insight into the next five-year planning period. The City works diligently to ensure that the budget document is easy to understand, and residents have a clear picture of how tax dollars are used. Once proposed, the budget is placed on the City's website. Once adopted, the adopted budget is placed on the City's website.

Throughout the fiscal year the Finance Office prepares and disseminates monthly financial reports to the City Manager and every City department. The report provides revenue and expenses for their respective budgets. The Finance Office also prepares monthly financial reports comparing actual revenues and expenditures with budgeted revenue and expenditures, as well as comparing year-to-date actual revenues and expenditures to the prior fiscal year. The City Council officially accepts the financial reports during the monthly Business Meeting.

The City Manager submits a six (6) month financial report in October/November projecting revenues and expenditures for the remainder of the fiscal year. Should any expenditures project over budget, the City Manager may recommend a budget adjustment for City Council action.

At the end of each fiscal year the City conducts an annual audit. Records for every fund are audited by an independent audit firm that tests and reviews supporting evidences and financial statements. The audit report is presented to an Audit Advisory Committee consisting of residents for review prior to submission to the City Council. Once presented to City Council, the audit is placed on the City's website.

BUDGET TIMELINE

August-October

- City Council sets the Strategic Agenda

October/November

- City Manager & Assistant Manager plan budget
- City Manager submits instructions to Staff
- Department Heads meet with Staff to discuss goals & objectives
- Personnel Costs are developed by Bureau of Personnel
- Year Action Plans are completed by Department Heads

November/December

- All departmental budgets are to be entered into City accounting system for review by the City Manager
- City Manager meets with Department Heads to discuss budget requests

January

- Budget document finalized
- Proposed budget is submitted to the City Council
- Initial Council meetings to discuss proposed budget

February - March

- Continue Council meetings to discuss proposed budget
- Publication of notice of Public Hearing
- Public Hearing is held
- City Council votes on adoption of the budget

April

- **Fiscal Year Begins April 1st**

CITY STRATEGIC PLAN

Background. In 2010, the City conducted a comprehensive and strategic planning process with three goals in mind:

1. Increase public trust in City leadership,
2. Establish tools to measure success, and
3. Understand emerging trends and conditions.

The City completed the planning process and updated its strategic plan in 2012 (this plan was recognized in 2014 by the International City/County Management Association). In 2014, the City of Batavia began a review of the strategic priorities developed in 2012. This analysis resulted in a focus on:

1. Transparency of government,
2. Assessment of services,
3. Alliances with partners,
4. Public engagement, and
5. Focus on “what’s important”.

In 2017, the strategic plan was again updated with the foundational goal of achieving additional investments by FY 22/23. Identified City investments included refurbishing aging structures, and infrastructure upgrades for roads, sidewalks, equipment, sewer, water, and parks. Private investment by residents, business owners and developers are also highly encouraged.

There are four distinct priorities identified in order to achieve this foundational goal.

1. COMPLETE DRI funded projects,
2. FOCUS on additional downtown redevelopment and growth,
3. ENCOURAGE neighborhood housing investment, and
4. REALIZE the dream of replacing the City’s Police Station.

In FY 22/23, the City achieved over \$100 million investment and added several goals across the Organization.

As stated in the City’s budget message, the City’s most important resource is our Human Resource. IMPROVING SERVICE EXCELLENCE requires the City to collectively move beyond “just doing our jobs” to why and how work is done to improve the quality of life for community members, businesses, and visitors. Achieving this goal also requires a focus on fairness and equity in pay, a positive attitude, and providing employees the resources to do their jobs.

There are five fundamental priorities identified to achieve this goal. Some of these are already in place and will be re-emphasized.

1. NEGOTIATE fair and equitable collective bargaining agreements that recognize the value of City employees and protect the City's financial position.
2. SHINE a monthly spotlight on employees that exemplify service excellence.
3. REVIEW staff performance and set achievable goals for improvement through the evaluation process. These goals should include maintaining a standard practice of treating residents, businesses, and visitors as our most valued customer.
4. DEVELOP a succession planning strategy that grows internal staff into higher levels of responsibility.
5. IDENTIFY appropriate compensation levels and other incentives to attract new mid and upper level management to the City as needed.

Strategic Priority: #TOPCity

Key				
Timeframe				
0-1 year				
1-2 years				
3-5 years				
5+ years				
Complete				
Priority				
Medium				
High				
Top				

Growing Batavia - #TOPCity (Tradition, Opportunity, & Prosperity)

Goal	Actions	Timeframe				Priority			Lead Department/ Lead Agency	Potential Partners	Funding Source	Plan Alignment	Progress (% Complete)
Zoning Ordinance update	Update code per 2017 Comprehensive plan								City Manager, City Council, City Planning & Development Committee	Genesee County Planning Department, BID, BDC	City funds and grants	Comp Plan, CZB	0%
	Form based code in non-residential areas												0%
	Planning process and stakeholder engagement												0%
	Zoning revisions drafted and recommended to PDC and City Council for adoption												0%
	Historic property inventory												0%
City support for development projects	Healthy Living Campus								City Manager, City Council, City Planning & Development Committee	GCEDC, BDC, BID	DRI and other grant funds	BOA, Comp Plan, DRI	40%
	Genesee County Farmers Market Relocation Downtown												100%
	DRI Building Improvement Fund and Main Street grant projects												100%
City Centre Campus Redevelopment	DRI \$1 million construction improvements - silos, floor, paint								City Manager, City Council, City Planning & Development Committee	GCEDC, BDC, BID, BID Businesses Mall Merchants	Facility reserves, DRI, ESD, DOS, National Grid, GCEDC, City	BOA, Comp Plan, DRI	40%
	BOA Pre-Development GEIS												25%
	Engage Development Community												10%
	Master Developer redevelopment												0%
	Mall settlement agreement												100%
	Mall roof repairs												100%
	City Center stakeholder engagement, feasibility study, master plan												100%
New Police Facility	Construction								City Manager, Police Chief, Director of Public Works		Bonding, reserves, USDA grant/loan program	2015 Police Facility Task Force Recommendation, 2017 City Comprehensive Plan	0%
	Former building studies and Police Facility Site Selection citizen Task Force												100%
	Negotiate location of new police station												100%
	Feasibility study of Alva Place- including stakeholder engagement												100%
	Finance planning												100%
	Design and engineering												100%

Key					
Timeframe					
0-1 year					
1-2 years					
3-5 years					
5+ years					
Complete					
Priority					
Medium					
High					
Top					

Growing Batavia - #TOPCity (Tradition, Opportunity, & Prosperity)

Major City-wide Public Works Projects	Jackson Square								Director of Public Works, City Manager, Assistant City Manager, Superintendent of Water and Waste Water, Superintendent of Maintenance	BID, BDC, Mall Merchants	Grants, reserves, financing	DRI	75%
	NYPA LED light conversion											Comp Plan	50%
	Bank Street water project											BOA Plan	25%
	Jackson Street water project												25%
	Bank /Alva Streetscape												10%
	Court Street Parking Lot												0%
	Pond #2 Sludge Removal												0%
	Cohocton Water Line/NMROW/Water Street											Water Capital Plan	20%
	Fire/BOM facility upgrades											Facility Plan	50%
	Water Treatment Plant Projects											County Wide Water Plan	15%
	Harvester/ Richmond Street and Water											Street Plan, Comp Plan	100%
	Lead service upgrades (DOH Grant)											Water Capital Plan	100%
Revitalization Strategy for Ellicott Street "Welcome to the Southside"	Ellicott Station project								City Manager, Director of Public Works, Superintendent of Water and Waste Water, Superintendent of Maintenance	Private Developers, BID, BDC, GCEDC	Multiple sources including grants and private financing	BOA, Comp Plan, DRI	60%
	Ellicott Street re-development											Comp Plan	5%
	Ellicott Place project "City View Residents"											BOA, Comp Plan, DRI	100%
Re-Develop Creek Park BOA Site	Phase II environmental review for BCP and tax credits								City Manager, BDC Director	BDC, GCEDC, Genesee County, Town of Batavia	Assigned Fund Balance, Creek Park, LLC., private financing		10%
	Aggregate parcels/ land assembly into Creek Park LLC.												0%
	Developer engagement												10%
	Choose developer and sale of Creek Park LLC.												0%
	BDC/ Creek Park LLC. gain control of parcel adjacent to Ellicott Trail											BOA, Comp Plan	100%
Re-Develop Harvester Campus BOA Site	Explore Opportunity Zone investment models								City Manager, Assistant City Manager, BDC Director	BDC, GCEDC, Harvester Center	Grants		10%
	BOA Pre-Development GEIS												20%
	Master Developer redevelopment											BOA, Comp Plan	10%

Key					
Timeframe					
0-1 year					
1-2 years					
3-5 years					
5+ years					
Complete					
Priority					
Medium					
High					
Top					

Operational Excellence

Goal	Actions	Timeframe	Priority	Lead Department/ Lead Agency	Potential Partners	Funding Source	Plan Alignment	Progress (% Complete)
Police Accreditation	Review policies and procedures to align with accreditation standards			Police Chief	NYS Law Enforcement Accreditation Council, New York State Municipal Training Council, Lexipol	City General Fund Budget	2017 Strategic Plan, NYS Governor's Executive Order 203, Presidential Executive Order 13929 of June 16, 2020, Professional Policing Act of 2021	90%
	Request mock assessment							0%
	Complete final assessment							0%
	Receive final accreditation certificate							0%
	Receive re-accreditation							0%
	Review accreditation process							100%
	Acceptance into accreditation program							100%
	Appoint an accreditation office							100%
Information Technology Planning, Development and Upgrades	City Phone System			Assistant City Manager	Various IT consultants	Administrative reserves	IT Infrastructure Improvement Plan	50%
	Comprehensive City IT Inventory							0%
	Redesign Website							0%
	Technology upgrade strategic plan (MDT's, radios, ect.)							50%
	Technology Replacement Schedule (MDT's, radios, ect.)							0%
	Windows 10 upgrade							100%
	New server build project							100%
	Remote working improvements							100%
	Fiber internet connectivity							100%
Maintain CRS Rating- 7	Prepare for Federal NFIP changes			Fire Chief, Assistant City Manager	Internal staff, real estate agents, community leaders	Operating budget	2017 Strategic Plan	Continuous
	Continued NFIP and CRS activities to maintain a rating of 7 or better.							Continuous
	Ongoing public awareness and publicity of flood hazards and resources							Continuous
	Prepare for FEMA map updates							Continuous

Key									
Timeframe									
0-1 year									
1-2 years									
3-5 years									
5+ years									
Complete									
Priority									
Medium									
High									
Top									

Operational Excellence

Continue Talent Management Strategy	Continue city recognition program								City Manager, Human Resources Director	Department Heads, NYCOM, Cornell University	Operating budget	2017 Strategic Plan	Continuous
	Succession planning												Continuous
	Foster leadership at all levels												Continuous
	Implement performance reviews												100%
	Encourage training												Continuous
Fleet Replacement Plan and Strategic Budgeting	Continued monitoring and investment into replacing the City's aging fleet of vehicles								City Manager, Director of Public Works, Police Chief, Fire Chief	Assistant City Manager, other management staff	Capital Plans, reserves	2022 Strategic Plan	Continuous
Prepare for closure of the Water Treatment Plant (WTP) and Future of the City Water Distribution System	Investment in WTP critical equipment								City Manager, Director of Public Works, Superintendent of Water and Waste, Water Plant Chief Operating Officer	Superintendent of Maintenance, County, Consulting Engineers, City Council	ARP, infrastructure grants, reserves	40 year sales tax agreement, ARPA Priorities, 2022 Strategic Plan	40%
	Assist the County with increasing capacity and conservation efforts												75%
	Continued communication with the County on MCW Phase 2 and 3												15%
	lead line replacement in the City												10%
	Study ROI of City keeping water distribution and/or negotiating with MCWA for take over of City water system												0%
Strategic Planning in Wastewater and Wastewater Treatment Pant	Maximum Allowable Headwork's Loadings Evaluation								City Manager, Director of Public Works, Superintendent of Water and Waste, Waste Water Plant Chief Operating Officer	Superintendent of Maintenance, County, Consulting Engineers, City Council	ARP, infrastructure grants, reserves	ARPA Priorities, 2022 Strategic Plan	65%
	Engineering evaluation and updated Capital Improvement Plan												90%
	Updated wholesale cost of service analysis												15%
	Capacity valuation and wholesale metering and retail rate agreement with Town of Batavia												0%

Key					
Timeframe					
0-1 year					
1-2 years					
3-5 years					
5+ years					
Complete					
Priority					
Medium					
High					
Top					

Neighborhoods, Parks & Recreation

Goal	Actions	Timeframe				Priority			Lead Department/ Lead Agency	Potential Partners	Funding Source	Plan Alignment	Progress (% Complete)
Review, Implement, Update Tree Management Plan	Update tree inventory and plan for increase in tree planting on an annual basis								Director of Public Works, Superintendent of Maintenance	City Manager, National Grid	Grants, capital funds, operating funds	Comprehensive Tree Management Plan- 2017	15%
Reimagine Areas of Batavia in the Flood Plain	Create a strategy to move the City forward and bring more value to properties in the flood plain								Assistant City Manager, Fire Chief	Department Heads, BDC, consultants	Grants	Comp Plan	0%
Elevate the role of residents in improving neighborhoods	Create a comprehensive program that residents and neighborhoods can use to start to work as a group to improve their neighborhoods.								Assistant City Manager	Pathstone, Habitat for Humanity, Neighborhood Works	Operating budget	CZB Plan, Comp Plan	10%
Create a comprehensive housing strategy for the City	The City needs to have a comprehensive housing growth strategy completed to ensure proper development in correct areas.								City Manager, Assistant City Manager	GCEDC, BDC, BID	Grants	2022 Strategic Plan	25%

Key				
Timeframe				
0-1 year				
1-2 years				
3-5 years				
5+ years				
Complete				
Priority				
Medium				
High				
Top				

Neighborhoods, Parks & Recreation

City parks and recreation master plan	Downtown wayfinding signage to encourage walking community							BID, BDC	Genesee County, Town of Batavia	Grants	Comp Plan	0%
	The maintenance and enhancement of the City's parks need to be planned for. Parks are a major driver of resident overall satisfaction.							Director of Public Works, City Manager, Superintendent of Maintenance				0%
Review of City Codes and Ordinance								City Council, City Manager, Legal Counsel, Assistant City Manager, Director of Public Works	Superintendent of Water and Waste Water, Superintendent of Maintenance	Operations	2022 Strategic Plan	0%
Enhanced Community Relations and Employee Satisfaction through Neighborhood Safety Initiatives	Create and enhance programs that directly impact employee satisfaction while providing enhanced public safety services to neighborhoods							Police Chief, Asst. Police Chief, City Manager	City Council	Operating Fund	2022 Strategic Plan	0%
Austin Park Playground Project												10%

SECTION 2

FINANCIAL POLICY STATEMENT



FINANCIAL POLICY STATEMENTS

The City Council has adopted financial policy statements to provide for improved long-term decision making. The development of effective strategies first requires an understanding of the causes of problems and the inter-relationships among them. Second, we must relate our understanding of the problems to specific community needs and objectives. One way to do this is by specifying our financial objectives in policy statements. Using policy statements to set financial goals provides a means of measuring the City's progress toward improving its financial condition.

These financial policy statements are in compliance with the Federal guidelines and regulations.

Although a broad range of statements, decisions, and activities could be construed as financial policies, financial policies are defined here as goals for our financial operation. Setting goals gives us a long-range perspective on our current approach to financial management. It also helps us agree on the kind of financial condition we want for our community. The establishment of financial policies is useful for the following reasons:

1. A formal set of policies can help the City Council and City Manager discover conflicts, inconsistencies, and gaps in our financial operations. It can also help develop similar expectations regarding both managerial and legislative financial decision making.
2. Publicly adopted policy statements can contribute greatly to the credibility of (and public confidence in) the City such statements show the credit rating industry and prospective investors the government's commitment to sound financial management and fiscal integrity.
3. Established policies can save the City Manager and City Council time and energy. Once certain policies are set, the same policy issues do not need to be discussed each time a decision is made.
4. The process of developing overall policies directs the attention of management and elected officials to the government's total financial condition rather than to single issues. This process requires that long term financial planning be linked to day-to-day operations.
5. As overall policies are developed, the process of trying to tie issues together can bring new information to the surface and reveal additional concerns that need attention.
6. Discussing financial policies can make elected officials more aware of their role as policy makers in maintaining good financial conditions.
7. Discussing financial issues and adopting a formal position can help the government to prepare for financial emergencies and to avoid relying on short-term solutions.
8. Setting policies can improve fiscal stability by helping local officials look down the road, plan tax rates and expenditures two to four years ahead, and be consistent in their approaches to planning.
9. Finally, explicit policies contribute to continuity in the government's financial affairs.

Local officials may change over time, but policies can continue to guide whoever manages City finances. With the information from multi-year financial planning, the City Council can develop

its goal for the financial future of the organization. (e . g . What does the City Council want the financial picture to look like? What steps will be needed to accomplish that goal?)

Recommendations for the City's financial policies are based on sound planning principles put forth by local government finance practitioners, bond rating firms, best practices and the staff's professional judgments.

Similar financial policies were adopted by the City Council in 1999, and have continued to serve as guiding principles for City staff to date. While the City continues to function under these policies it is prudent to review them annually and is recommended that the updated policies be adopted following the budget adoption.

REVENUE POLICIES

Statements dealing with taxes and the means whereby the city raises revenue to fund operations.

REVENUE POLICY #1: UNASSIGNED FUND BALANCES

- To maintain the City's credit rating and meet seasonal cash flow shortfalls, the budget shall provide for a minimum unassigned fund balance of 15 - 25% for the General Fund of operating expenditures. The fund balance shall be exclusive of all assigned, committed, restricted and non-spendable fund balances not anticipated to be readily available for use in emergencies and contingencies.
- Should the fund balance fall below 15% of expenditures at the end of a fiscal year, a plan for expenditure reductions and/or revenue increases shall be submitted to the City Council by the City Manager for future years. Also, the Audit Advisory Committee will annually evaluate current fund balance classifications in order to recommend the final distribution of fund balance in any fiscal year in consideration of estimated liabilities of the City and sound financial planning.
- If the balance should ever exceed 25%, the excess shall be utilized for one-time expenditures as recommended by the City Manager to the City Council.
- If, at the end of a fiscal year, the fund balance falls below 5%, then the City shall rebuild the balance within the next two (2) fiscal years.

REVENUE POLICY #2: CONTINGENCY ACCOUNT

- To help maintain services during short periods of economic decline and meet emergency conditions, in addition to the fund balance, the General Fund budget shall strive to provide for a minimum contingency equivalent to 1.5% of estimated annual operating revenues. All special revenue fund types shall maintain a contingency account and capital reserves. The contingency is established to provide for nonrecurring unanticipated expenditures.

REVENUE POLICY #3: SOURCES OF REVENUE

- The City will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one revenue source and ensure its ability to provide ongoing services.
- Revenues for the next four (4) years will be projected and updated annually. Each existing and potential revenue source should be re-examined annually.

REVENUE POLICY #4: REVENUE COLLECTION

- The level of uncollected property taxes will be monitored on a quarterly basis.
- Daily receipts will be deposited into one or more depository, as selected by City staff and authorized in the City's investment policy;
- Except as otherwise provided by the City Charter, the amount to be raised annually by taxation of property shall be levied, assessed, apportioned and collected in accordance with the provisions of the Real Property Tax Law of the State of New York.

REVENUE POLICY #5: FEES, LICENSES, PERMITS, & MISC. ITEMS

- Pursuant to the user fee studies, all fees for licenses, permits, fines, and other miscellaneous charges shall be set, if the Council desires, to recover the City's expense in providing the attendant service. These fees shall be reviewed and adjusted where needed. A revenue manual listing all such fees and charges of the City shall be maintained by the City Clerk and updated concurrent with any adjustments.

REVENUE POLICY #6: FEES FOR SPECIAL REVENUE (ENTERPRISE TYPE) FUNDS

- Special Revenue Fund (Water & Wastewater) charges will be cost of service based (i.e., set to fully support the total direct, indirect, and capital costs) and established so that the operating revenues of each enterprise fund are at least equal to its operating expenditures and annual debt service obligations.
- Beginning with fiscal year 2009 and then updated in 2014 and in 2021, the City conducted a comprehensive rate study, on an annual basis for Council review during the budget process so that any rate adjustment may be implemented effective the first day of the following April. Every effort shall be made to limit rate increases, however not more than 10% in anyone year unless Federal, State or judgment arising out of litigation dictates otherwise.

REVENUE POLICY #7: GRANTS

- The City shall pursue all grant opportunities; however, before accepting grants, the City will consider the current and future implications of both accepting and rejecting the monies.
- In recommending acceptance or rejection of inter-governmental grants, the Department Head shall evaluate each grant and make a recommendation to the City Manager after considering:
 - The amount of the matching funds required;
 - In-kind services that are to be provided;
 - Length of grant and consequential disposition of service (i.e., is the City obliged to continue the service after the grant has ended); and
 - What the related operating expenses are.

OPERATING BUDGET POLICIES

Statements dealing with the expenditures of the operating budget.

OPERATING BUDGET POLICY #1: OPERATING BUDGET- "PAY-AS-YOU GO"

- The City shall attempt to conduct its operations on a pay-as-you-go basis from existing or foreseeable revenue sources. The control of costs will be emphasized. Achieving pay-as-you-go requires the following practices: current operations and maintenance costs to be funded with current revenues, direct and indirect costs of services must be fully identified, and sound revenue and expenditure forecasts must be prepared.
- The City's procurement procedures shall allow purchasing without prejudice, seeking to obtain the maximum value for each dollar of expenditure in accordance with established City quality standards.

OPERATING BUDGET POLICY #2: BUDGET BALANCE

- The City budget shall balance operating expenditures with operating revenues. The General Fund shall not be balanced with appropriations from the General Fund balance if to do so would drop the fund balance below 5% of operating revenue.

OPERATING BUDGET POLICY #3: BUDGET PERFORMANCE REPORTING

- The Department of Administrative Services shall submit a monthly financial report comparing actual revenues and expenditures with budgeted revenue and expenditures as well as comparing year-to-date actual revenues and expenditures to the prior fiscal year.
- The Department of Administrative Services shall submit a six (6) month financial report in October/November projecting revenues and expenditures for the remainder of the fiscal year. Should any expenditures project over budget, the City Manager shall recommend a budget adjustment for City Council action to amend the budget.

CAPITAL IMPROVEMENT POLICIES

Policies relating to capital improvement planning and special funds necessary to address particular needs of the City.

CAPITAL POLICY #1: CAPITAL IMPROVEMENT PROGRAM

- A Capital Improvement Plan (minimum 5 years) shall be developed and presented annually by staff and reviewed by the City Council. This plan shall contain all capital improvements from all funds and departments of the City.
- A high priority shall be placed on a replacement of capital improvements when such improvements have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively affecting property values, and/or no longer functionally serving their intended purposes. Replacement of capital outlay items shall be tied at fairly stable intervals so as not to spend excessively in one year and restrictively in the next.

CAPITAL IMPROVEMENT POLICY #2: INTERGOVERNMENTAL ASSISTANCE

- Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and the City's priorities, and whose operations and maintenance costs have been included in operating budget forecasts.

CAPITAL IMPROVEMENT POLICY #3: CAPITAL FINANCING

- Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve City goals and to the extent that projects must be placed in priority dictated by the nature of funds available.
- On an as needed basis, the City Manager, Department of Administrative Services and the Department of Public Works shall identify all completed capital projects and formally request that the project(s) be closed out. Recommendations for all unspent money will be provided via a resolution.
- Projects shall not incur a deficit without the approval of the City Council.

ACCOUNTING POLICIES

Policies relating to the procedures that the City utilizes in accounting for its financial transactions.

ACCOUNTING POLICY #1: ACCOUNTING SYSTEM AND STANDARDS

- The City's accounting and reporting system shall demonstrate the following characteristics:
 - reliable;
 - accurate;
 - consistent; understandable to all users;
 - responsive; and
 - in conformance with all legal requirements.
- The City's accounting system shall be maintained in such a way so as to conform to generally accepted accounting principles established by the Governmental Accounting Standards Board and by the New York State Comptroller and result in an unqualified opinion by the City's independent auditor.
- Accounts receivables due to the City shall be promptly recognized in accordance with generally accepted accounting principles and promptly collected in accordance with administrative policies of the City.
- The Clerk's Office and Finance Office shall develop and maintain daily, weekly, monthly and annual standard operating procedures within their respective bureaus.

DEBT POLICIES

Policies relating to the long-term financing of the City's capital improvement program

DEBT POLICY #1: USE OF DEBT POLICY

- The City of Batavia shall only use long-term debt for capital projects that cannot be financed out of current revenues within the Revenue Policy guidelines. Further debt financing shall generally be limited to one-time capital improvement projects and only under the following circumstances:
 - When the project's useful life will exceed the term of the financing;
 - When the project revenue or specific resources will be sufficient to service the debt; and,
 - When the project will benefit the citizens of Batavia.
- Debt financing shall not be considered appropriate for:
 - Current operating and maintenance expenses (except for issuing short-term instruments such as bond anticipation notes, revenue anticipation notes or tax anticipation notes); and
 - Any recurring purpose (except as indicated above).

DEBT POLICY #2: SELF-IMPOSED/COUNCIL LIMITS ON DEBT ISSUANCE

- Refunding bonds may be authorized by the City Council provided such refunding does not result in an increase in the interest rate and does result in a savings over the life of the bonds.
- To maintain the City's credit rating and expenditure flexibility, the annual debt service payments the City must make on net direct long-term debt shall be evaluated and recommended with the proposed budget annually and multi-year financial plans.

DEBT POLICY #3: MUNICIPAL LEASING

- Municipal lease purchase shall be considered only when the useful life of the item is equal to or greater than the length of the lease. If the item may become technologically obsolete or is likely to require major repair during the lease purchase period, then the item should be either purchased or placed on a straight lease.

DEBT POLICY #4: RATING AGENCY RELATIONSHIP

- The City shall maintain communication with rating agencies about its condition. The City will follow a policy of disclosure on every financial report and bond prospectus.

DEBT POLICY #5: DEBT MANAGEMENT PLAN

- As part of the proposed budget, staff shall annually review all debt of the City and including, but not limited to:
 - a detailing of the sources of funding for all debt;
 - current and future debt capacity analysis;
 - issues to be addressed for sound debt management;
 - a contingency debt plan should any of the funding sources become unavailable in the foreseeable future;
 - reporting as to the City's compliance with its debt policies, and
 - outline benchmarks (financial or economic indicators) to establish debt limits and the City's ability to repay outstanding debt over future years.

INVESTMENT POLICIES

Policies related to the investment of City funds.

The City will conform to all federal, state and local statutes governing the investment of public funds.

- The safety of principal is the foremost objective of the City's investment program. The investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital. The primary safety components will be to mitigate credit risk and interest rate risk.
- The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:
 - Limiting investments to the safest types of securities;
 - Pre-qualifying the institutions, brokers/dealers, intermediaries, and advisers with which the City will conduct business;
 - The City shall diversify the investment portfolio, to the extent necessary, in order to minimize potential losses on individual securities.
- The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity;
 - Investing operating funds primarily in short-term securities (CDs), money market funds, or similar investment pools.

The City's investment portfolio shall remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated. This will be accomplished by structuring the portfolio so that securities mature concurrent with the City's cash needs to meet anticipated demands (i.e. payroll). A portion of the portfolio also may be placed in money market mutual funds or government investment pools which may offer same-day liquidity for short-term needs.

The City's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, while taking into account risk constraints and the cash flow characteristics of the portfolio. The core of investments shall be limited to relatively low risk securities in anticipation of earning a fair rate of return relative to the risk being assumed.



SECTION 3

STATISTICS & SUPPLEMENTAL OVERVIEW



Ellicott Station DRI Project

HISTORY OF BATAVIA

Batavia, located on the Tonawanda Creek at the former junction of two major Indian trails, was founded in 1801 by Joseph Ellicott, resident agent for the Holland Land Company. Four years earlier, the Holland Land Company purchased 3.5 million acres including the current site of Batavia from Robert Morris, “Financier of the American Revolution,” who in turn acquired the land from the State of Massachusetts. The Seneca Nation, with the exception of reservations existing still today, in exchange for a payment of \$100,000 ceded its rights to this land in the 1797 Treaty of Big Tree.



The Holland Purchase extended from Lake Ontario to the Pennsylvania border and from Lake Erie to a few miles east of Batavia. Before 1797, with the exception of a relatively few Native American settlements populated mainly by Seneca Indians, the area was largely undeveloped. When Ellicott built his 1801 land office at Batavia and sold their thousands of parcels carved from the former Indian land to pioneers principally

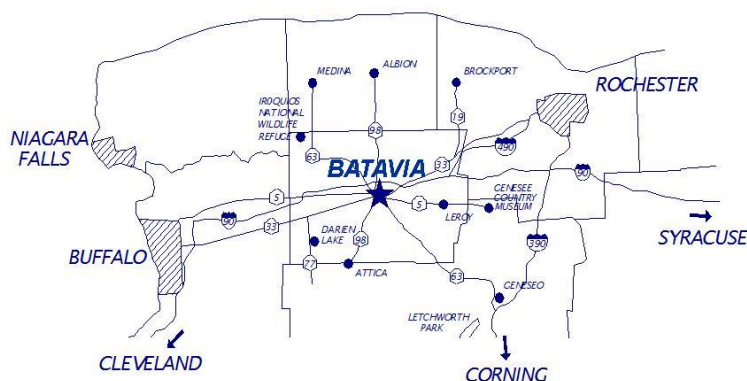
from the eastern United States, the community became known as “the birthplace of western New York.” As Batavia grew, it first became incorporated as a village in 1823 and then as a city in 1915.

The original Indian trails became the routes of several state highways that were later joined by the New York State Thruway (I-90) in 1954. The first railroad reached Batavia from Rochester in 1836 and was followed by several other rail companies that made the city a railroad center. A modern airport with a 5,500 ft. runway is located just north of the city. Over the years, many manufacturing companies have been attracted to the community by virtue of its superior access to good transportation.

Batavia has been the county seat of Genesee County beginning with the latter’s formation in 1802. Among its many attractions is the second Holland Land Office, now a museum, built in 1815 as a successor to Joseph Ellicott’s first land office. Other historic structures are also located in Batavia including the 1841 Court House and the former Brisbane Mansion built in 1853, currently serving as the headquarters for the Batavia Police Department.

COMMUNITY PROFILE AND DEMOGRAPHICS

The City of Batavia, the Genesee County seat, occupies a land area of 5.2 square miles with a population of 14,868. The city serves as the healthcare, business and commercial center for the surrounding agricultural area of Genesee, Orleans and Wyoming Counties. Batavia is centrally located in Western New York, midway between (approx. 30 miles) the Cities of Rochester and Buffalo. Batavia is also the center of the Batavia/Genesee Micropolitan area with a population of 57,280. (Source: 2019 American Community Survey (ACS), U.S. Census Bureau.)



Batavia is home to several significant and well-established manufacturing employers, such as Graham Manufacturing, Chapin International, O-AT-KA Milk Products and is home to United Memorial Medical Center (UMMC), the only hospital in Genesee County.

Batavia's Top Employers

<u>Employer</u>	<u>Type</u>	<u>Employees</u>
UMMC	Health Care	785
Genesee County	Government	544
Batavia City School	Education	440
Oatka Milk Products	Manufacturing	400
U.S. Veteran's Hospital	Health Care	400
Genesee ARC	Non-Profit	300
Graham Manufacturing	Manufacturing	290
Genesee Valley Educational Partnership	Education	250
Tops Friendly Markets	Retail	250
Batavia Downs Gaming	Gaming	250
R.E. Chapin	Manufacturing	200

Since 1939 Batavia has been the home to the Batavia Muckdogs. Originally a long time member of the now defunct New York Penn League, a Class A affiliate league for Major League Baseball, the Muckdogs are now part of the Perfect Game Collegiate Baseball League and are operated by CAN-USA Sports LLC.

The City operates under the Council-Manager form of government which was established by City Charter adoption in 1957. Under this form of government, the City Council is the legislative and policy-making body of the City, consisting of six council members elected by ward and three council members elected at large, with the Council President (an at-large Council member) serving as the presiding officer. The Council members are elected for 4-year terms. The Council meets twice a month to consider all matters brought to its attention by individual council members, the Council President and by the public. As such, the Council is responsible, among other things, for passing local laws, resolutions, adopting the budget and appointing committees. The Council appoints the City Manager, who serves as the Chief Executive Officer and the Director of Finance, Chief Fiscal Officer and enforces the city local laws and City Council policy as well as carries out all day-to-day operations. The City Manager, as the Director of Finance, is responsible for preparing the annual budget for City Council consideration.

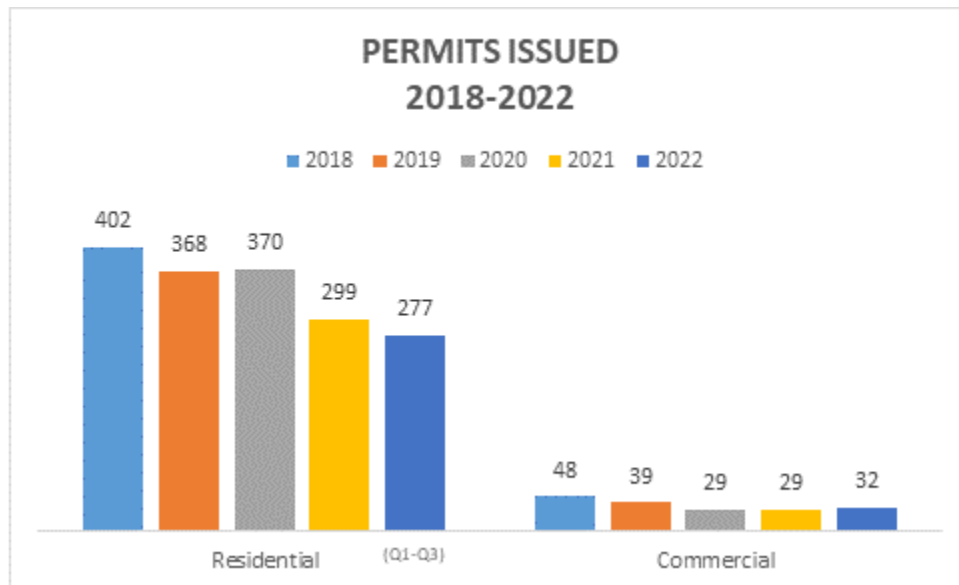
The City provides a full range of municipal services, including police and fire protection, public works and inspection services, street lighting, maintenance of all streets and other infrastructure, snow removal, maintenance of over 60 acres of parks, water and waste water treatment facilities and conveyance, economic development, youth bureau and general administration services. The City owns The David McCarthy Memorial Ice Arena and Dwyer Stadium, but contracts their operations. Batavia also owns the largest lagoon wastewater plant east of the Mississippi River that provides wastewater treatment for the surrounding community and its industrial and manufacturing employers. The City employs 135 full-time, 14 part-time, and 15 seasonal employees.

The City of Batavia is proud to be one of three cities in New York State that has received the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award. Batavia has been recently recognized by the International City/County Management Association (ICMA) for its performance management efforts with a Certificate of Achievement from the ICMA Center for Performance Analytics™ and the New York Conference of Mayor's (NYCOM) as a recipient of the 2015 Local Government Achievement Award for the City's Water and Wastewater Infrastructure Renewal and Rate Plan.

Also, in 2014 ICMA recognized Batavia as a recipient of the Program Excellence Award for Strategic Leadership & Governance for the City's Strategic Business Plan. Batavia is also part of the Batavia/Genesee Micropolitan area that for the seventeenth consecutive year Site Selection Magazine recognized as one of the top ten micropolitans in the United States.

Overview

Batavia has experienced a decrease in population since its peak population of 18,210 in 1960. Recent data suggest that the population is stabilizing, as the U.S. Census Bureau has noted a population of 15,600, a gain of 135 people since the 2010 Census. Many factors contribute to the decrease in population; however, Batavia is working hard to reverse this trend and attract millennials, families and retirees to the City and particularly the downtown. New housing projects are underway throughout the City, and Main Street businesses are investing in upper-floor high-end apartments. According to residential permitting data, we are seeing a trend of increased spending in home improvements the past few years.



Source: Department of Public Works: Scorecard



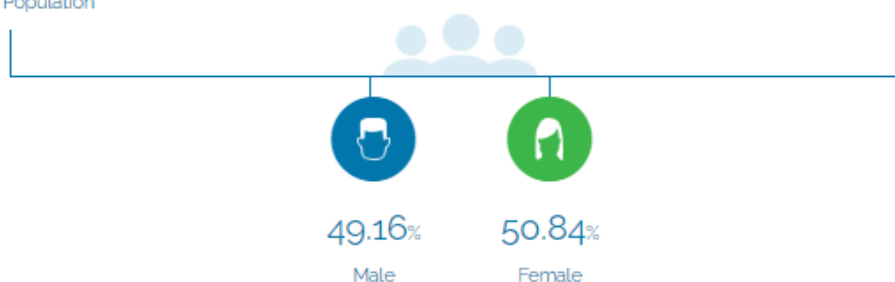
Source: Department of Public Works: Scorecard

People

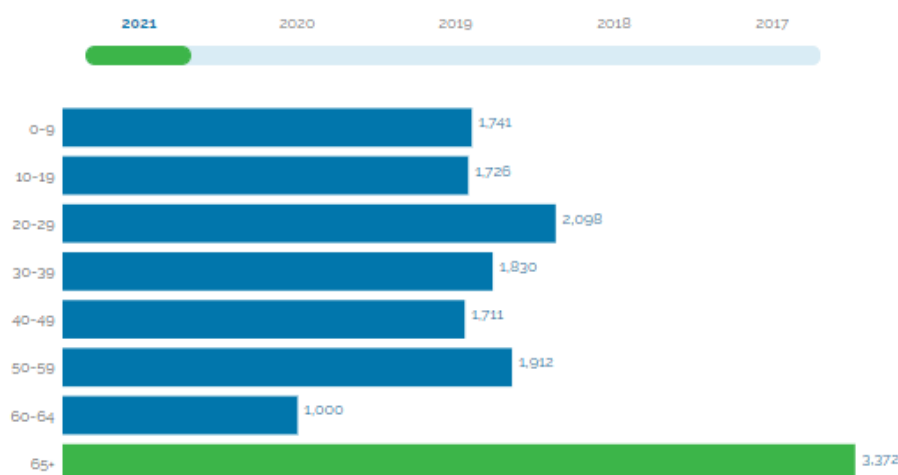
The total population of Batavia is 15,390. The median age is 40.72

15,390

Total Population



Age Distribution



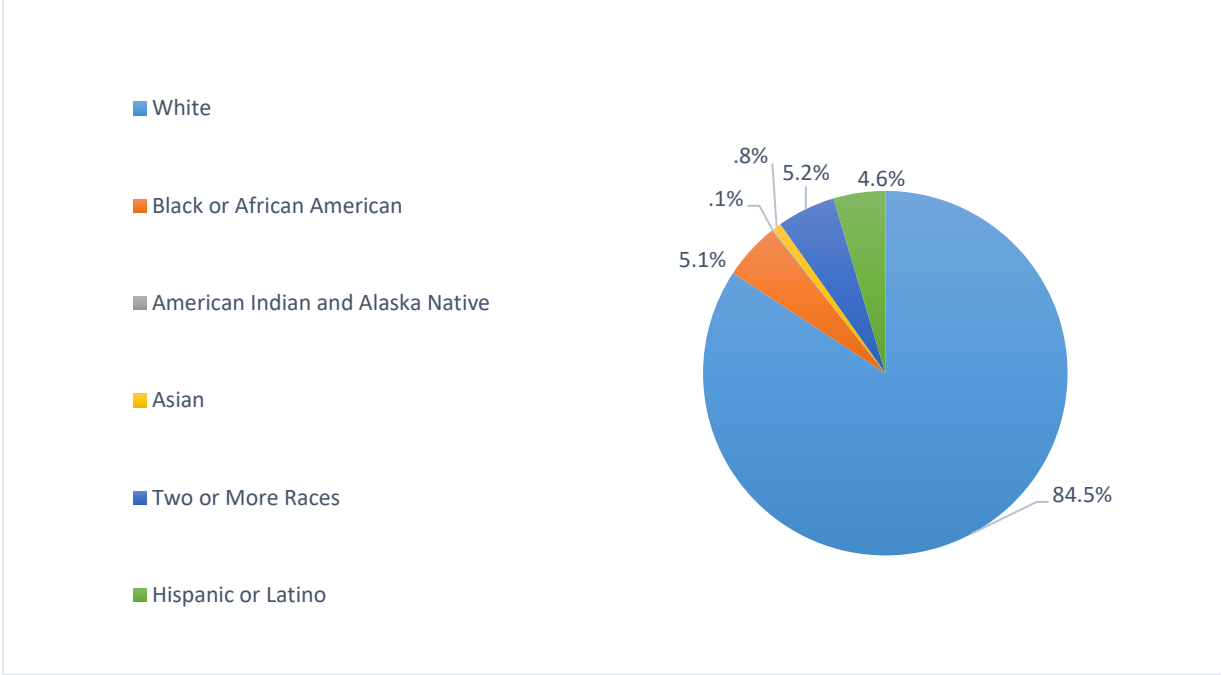
Median Age

41

Source: Greater Rochester Enterprise Zoom Prospector

The City of Batavia has a median age of 41, slightly higher than the New York State average of 39. As detailed above, those residents that are 65 years of age and older make up the largest portion of our population. The City will continue supporting its existing elderly population while seeking to attract and retain young families. Batavia's United Memorial Medical Center became part of the Rochester Regional Health System in late 2014. The hospital has invested over \$20,000,000 in a new surgical center, and recently constructed a \$6.5 million cancer center and radiation department. As a part of this four-hospital network anchored by Rochester General Hospital, Batavia and Genesee County residents will realize expanded services and greater efficiency in healthcare delivery.

Race



American Community Survey, United States Census Bureau 2019

Businesses and Jobs



Batavia has a total of 612 businesses. In 2022, the leading industries in Batavia were Health Care and Social Services, Manufacturing, Retail, and Public Administration.

What are the top industries by jobs?

1	Health Care and Social Services		
	4,052 Jobs	240 Establishments	
2	Manufacturing		
	3,096 Jobs	48 Establishments	
3	Retail		
	2,414 Jobs	184 Establishments	
4	Public Administration		
	2,000 Jobs	22 Establishments	

Source: Greater Rochester Enterprise Zoom Prospector

How many employees do businesses in Batavia have?



1-4 Employees	53.92%
5-9 Employees	19.77%
10-19 Employees	12.58%
20-49 Employees	7.19%
50-99 Employees	3.92%
100+ Employees	2.61%

Source: Greater Rochester Enterprise Zoom Prospector

Labor Force

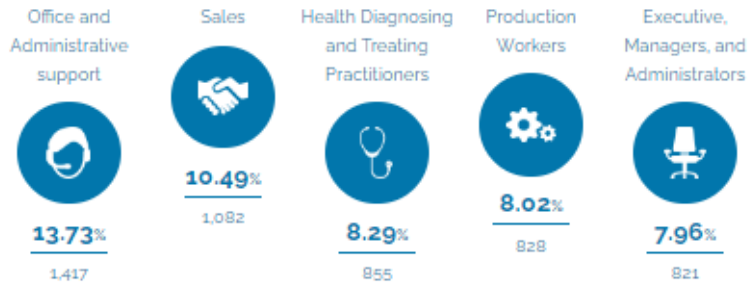
Batavia has a labor force of 7,396 people.

7,396

Labor Force

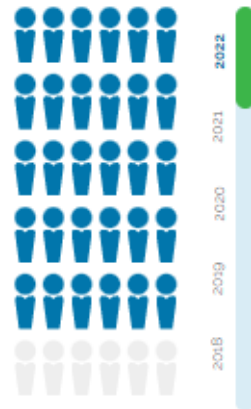
Talent

What are the largest job counts by occupation?



testTotal Employees

10,318



The work distribution of total employees in Batavia is:



Total Establishments

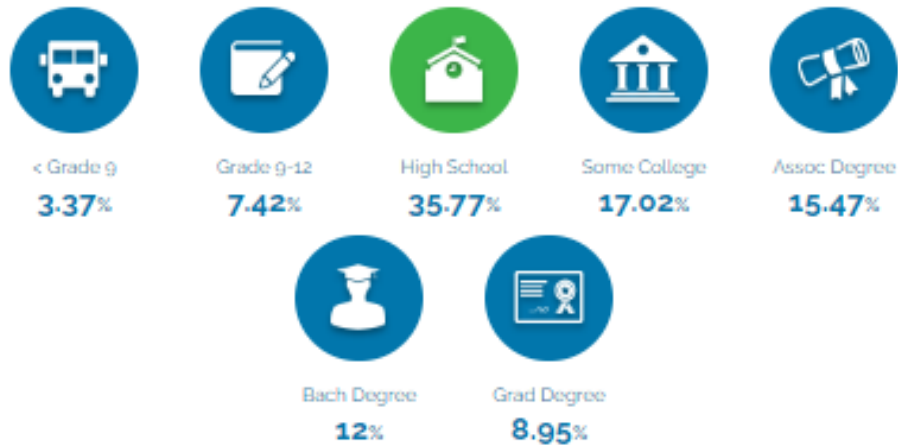
612

Source: Greater Rochester Enterprise Zoom Prospector

Educational Attainment

■■■■

36.42% of the population in Batavia have an Associate's degree or higher. 89.21% have a high school degree or higher.



Source: Greater Rochester Enterprise Zoom Prospector

Educational Institutions- Higher Education

57 colleges and universities surround Batavia with more than 300,000 students enrolled. Six world class university centers serve our region including Rochester Institute of Technology, University at Buffalo, University of Rochester, Cornell University, Syracuse University, and Alfred University. Four AAU (Association of American Universities) Member University Centers are in the region.

57 colleges and universities and more than 300,000 students in Western New York (WNY)

- 318,156 enrolled in 57 colleges in and around WNY (2010)
- 75,013 graduates from those 57 colleges (2010)
- 38 four-year colleges regionally
- 18 two-year colleges regionally

WNY offers several colleges specializing in manufacturing, engineering and technology

- 6 world class university centers proximate to the City of Batavia
- Rochester Institute of Technology, University at Buffalo, University of Rochester, Cornell University, Syracuse university, and Alfred University
- 4 AAU Member University Centers in region
- 5 SUNY Community Colleges in region (53,000 enrolled)
- 2 colleges (ECC, GCC) developing AAS in Nanotechnology (SEMI)
- 2 colleges (MCC, FLCC) enabling Engineering curriculum with SEMI and Mechatronics elements in collaboration with RIT

Expansive Engineering Programs regionally enables strong engineering “talent sourcing” potential

- 17,000 engineering students enrolled (6 regional university centers: 2011-12)
- 4,500 engineering degrees conferred (6 regional universities centers: 2011-12)

Source: GCEDC

Income and Spending



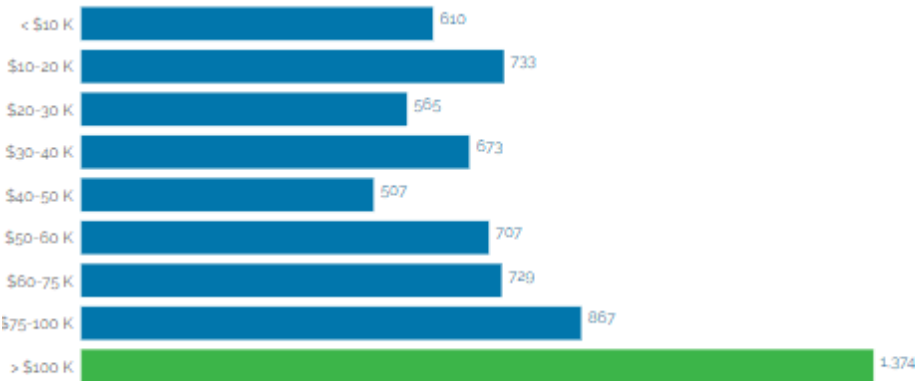
Households in Batavia earn a median yearly income of \$54,164. 33.13% of the households earn more than the national average each year. Household expenditures average \$51,302 per year. The majority of earnings get spent on Shelter, Transportation, Food and Beverages, Health Care, and Utilities.

\$54,164

Median Household Income

- 14% less than the county
- 27% less than the state
- 20% less than the nation

Income Distribution



How do people spend most of their money?
PER HOUSEHOLD



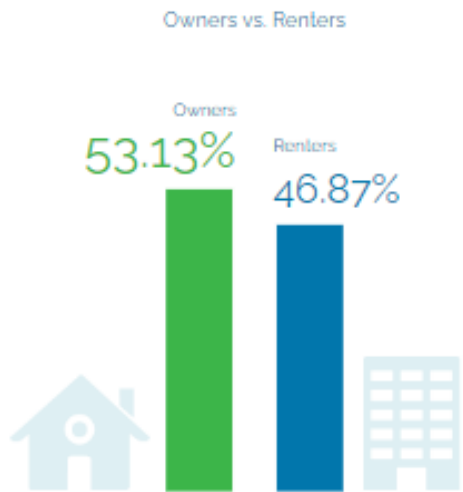
\$51,302

Median Household Expenditure

Housing



There are 6% more households who own their homes than there are renters.



Transportation



Residents spend an average of 17 minutes commuting to work. Balavia is served by 19 airports within 50 miles. Rail can be accessed within the community. Interstates can be accessed within the community.



17min
Commute Travel Time



0 + 19(+50 miles)
Airports in Community



Interstate
In Community



Freight Rail
In Community

Taxes



Top State Corporate Income Tax	Top State Corporate Capital Gains Tax	Top State Personal Income Tax
7.1%	7.1%	8.82%
Top State Personal Capital Gains Tax	State Sales Tax	
8.8%	4%	

Source: Greater Rochester Enterprise Zoom Prospector

LOCAL PROPERTY TAX

One of the City's main sources of revenue is the real property tax which is levied on all commercial, industrial, residential and other non-exempt real estate. It is calculated as the product of two factors: the assessed value of property and the total tax levy.

The assessed value is equal to the full market value of taxable property. The tax rate is the number of dollars of tax on every \$1,000 of assessed value. The tax rate is calculated by first dividing the taxable assessed valuation by 1,000. Then the property tax levy is divided by the taxable property value to produce the tax rate.

The final tax rate may vary slightly due to transfers of exempt property that may occur after to adoption of the budget. Once the budget is adopted, the tax rate can be calculated, taking into account any transfers of exempt property up until that point.

YEAR	TOTAL ASSESSED VALUE	TAXABLE ASSESSED VALUE	% OF EXEMPT PROPERTIES	CITY TAX RATE	COUNTY TAX RATE	SCHOOL TAX RATE
10/11	\$705,567,375	\$526,754,087	25.34%	\$10.35	\$9.82	\$23.64
11/12	\$715,973,743	\$533,179,597	25.53%	\$10.48	\$9.79	\$24.39
12/13	\$715,828,570	\$533,245,095	25.51%	\$10.71	\$9.88	\$24.56
13/14	\$712,437,581	\$529,981,726	25.61%	\$9.30	\$9.88	\$23.63
14/15	\$773,444,040	\$550,110,924	28.88%	\$9.14	\$10.03	\$24.33
15/16	\$773,526,842	\$550,482,792	28.83%	\$9.16	\$9.85	\$24.59
16/17	\$775,004,260	\$551,654,825	28.82%	\$9.22	\$9.85	\$23.79
17/18	\$792,502,630	\$561,163,375	29.19%	\$9.27	\$10.05	\$22.99
18/19	\$803,490,716	\$584,243,298	27.29%	\$8.96	\$10.01	\$22.98
19/20	\$806,406,068	\$586,025,665	27.33%	\$8.96	\$10.03	\$23.07
20/21	\$820,322,469	\$602,467,871	26.65%	\$9.59	\$10.10	\$22.83
21/22	\$821,446,007	\$603,040,736	26.59%	\$9.73	\$9.99	\$20.58
22/23	\$890,297,423	\$669,321,838	24.82%	\$8.94	\$9.16	\$18.76
23/24	\$969,028,545	\$738,541,193	23.79%	\$8.94	\$8.45	*

*School Tax Rate determined June, 2023.

PROPERTY TAX CAP

Beginning with the City's fiscal year starting April 1, 2012, The State Legislature and the Governor enacted legislation that establishes a "property tax cap" which limits growth in the property tax levy. Under this law, the total amount to be raised through property taxes charged on the municipality's taxable assessed value of the property is capped at 2 percent or the rate of inflation, whichever is less, with some exceptions. Local communities have the ability to override the cap by passing a local law or resolution by at least 60 percent vote of the governing body in favor.

2023/2024 TAX CAP CALCULATION

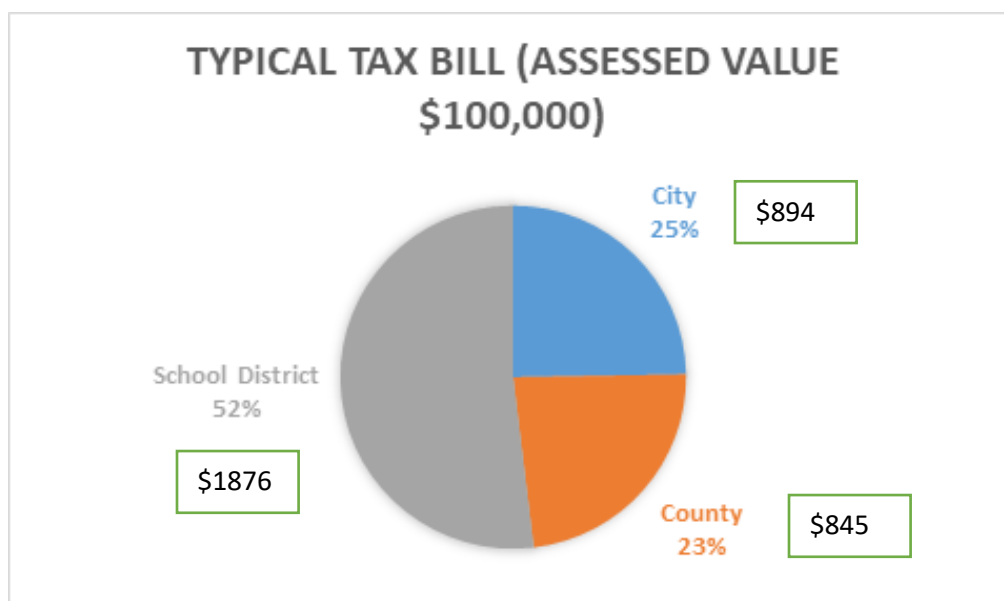
	5,986,010.90	City of Batavia total tax
	21,576.48	Removed exemptions
	1,210.76	Omitted taxes
	<u>51,683.38</u>	Special District Taxes - BID
	6,060,481.52	Prior actual fiscal year tax levy
x	<u>1.0037</u>	City of Batavia Tax Base Growth Factor
	6,082,905.30	
+	<u>47,232.00</u>	Prior year PILOT receivable (FY2022/2023)
	6,130,137.30	
x	<u>1.0200</u>	Tax cap inflation figure
	6,252,740.05	
-	<u>50,464.00</u>	PILOT receivable-up coming fiscal year (FY 2023/2024) per budget
	6,202,276.05	= Tax Levy Limit
+	9,038.48	Carryover credit
+	-	Net of transfer of Government Function (as determined by OSC)
	<u>6,211,314.53</u>	
		Exclusion for court orders/judgments arising from tort (tort only) actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year
+	-	
	<u>6,211,314.53</u>	
+	-	Pension exclusion
	<u>6,211,314.53</u>	Tax cap levy Limit
	(53,000.00)	BID levy estimate
	(1,310.65)	Omitted taxes per May 3, 2022 letter from Kevin Andrews
	<u>(18,291.34)</u>	Removed exemptions per May 3, 2022 letter from Kevin Andrews
	<u>6,140,023.19</u>	City's allowable property tax levy

The proposed tax levy for FY 23/24 is \$6,600,000, which is more than the allowable property tax levy, requiring an override by City Council.

IMPACT ON TYPICAL HOUSEHOLD

This information can be extended to show the effect of the property tax rate on a typical household, with an assessed valuation of \$100,000. This year, the typical household would pay the City \$894 in property taxes. This pays for the following non-exhaustive list of services:

- Operation of yard waste station
- Prosecution and defense of all legal suits and proceedings
- Appraisal of real property
- Retention of vital records
- Professional fire suppression and prevention
- Hazardous material mitigation
- Traffic enforcement and control
- Animal control, code enforcement and inspection of buildings and properties
- Community policing and criminal investigation
- School crossing guards
- Street maintenance and repairs
- Sign maintenance and repairs
- Maintenance of storm and sanitary sewers
- Street cleaning, leaf collection, and snow removal
- Citywide beautification, including City tree maintenance
- Support of community wide celebrations
- Provision of safe potable water
- Youth services
- Summer youth recreation program
- Maintenance and repair of parks and playgrounds
- Community and economic development efforts
- Brownfield redevelopment
- Flood management and mitigation



Top 10 Taxpayers

Taxpayer	Taxable Assessed Value
Niagara Mohawk dba National Grid	\$15,283,615
Batavian Realty, LLC	\$11,100,000
National Fuel Gas Dist Corp.	\$8,310,358
Manor House, LLC	\$5,589,500
Graham Manufacturing Co., Inc.	\$5,068,300
Chapin International, Inc.	\$4,500,000
Woodcrest Associates	\$4,410,000
Batavia Townhouses, LTD	\$4,000,000
O-At-Ka Milk Products Corp.	\$3,981,600
West Main Associates	\$3,892,000
Grand Total	\$66,035,373

SECTION 4

GENERAL FUND BUDGET REPORTS



Budget Summaries & Financial Overview

Introduction

The next several pages represent an overview of the entire City budget, with particular emphasis on the City's major funds: general, water & wastewater. This section provides the reader with all of the financial information they need in evaluating and considering the budget. As has been discussed, great effort has been put forth to not only understand the proposal for FY2019-2020, but the three "out years" as well. The concept of a four-year budget is important because the decisions made today will impact the City's budget tomorrow. Furthermore, this philosophy ties in well with the City Council's efforts at strategic planning and operational excellence.

This section presents reports which can be found in the next several pages.

Revenue & Expenditures

- Budget Summary by Fund Type

Revenues

- Summary of All Revenues- General Fund
Summary of All Revenues- Water and Wastewater and City Centre Fund

Expenditures

- Summary of Expenditures- General Fund
- Summary of Expenditures- Water, Wastewater and City Centre Fund
- Summary of Expenditures by Category- General Fund
- Summary of Expenditures by Category- Water, Wastewater and City Centre Fund

In addition, below the reader will find discussion on several key indicators which further breakdown the components of the City budget and the foundation from the "numbers" are derived. These are presented in graphical form. This section begins with the following description of the City's funds and fund type.

Description of Funds and Fund Type

For accounting purposes, a state or local government is not treated as a single, integral entity. Rather, a government is viewed instead as a collection of smaller, separate entities known as "funds." The governmental Accounting Standards Board's (GASB) Codification of Governmental Accounting and Financial Reporting Standards (Codification), Section 1300, defines a fund as:

A fiscal and accounting entity with a self-balanced set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changed therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All of the funds used by a government must be classified into one of seven “fund types”. Four of these fund types are used to account for a state or local government’s “governmental-type” activities and are known as “governmental funds.” Two of these funds types are used to account for a government’s “business-type” activities and are known as “proprietary funds.” Finally, the seventh fund type is reserved for a government’s “fiduciary activities.”

Basis of Budgeting

The City uses modified accrual as the basis of accounting in their financial reporting but does not use solely, the modified accrual basis of accounting for budgeting all funds. The major differences between the two is the City budgets its property tax revenue based on what it is going to levy, not based on what payments are going to be received. The City budgets its water and sewer rents based on the fees charged without accounting for payments that may not be received or payments made in the next fiscal year that are applicable to the current fiscal year. The City also does not budget for depreciation expense in its Proprietary Funds

Fund Types

The accounts of the City are organized within self-balancing funds and account groups. Each fund and account group is a separate fiscal and accounting entity for the purpose of the carrying out specific activities or attaining objectives. The funds of the City consist of the following:

Governmental Fund Types - Governmental Funds are those through which most governmental functions of the City are focused. They generally focus on how cash and other financial assets can readily be converted to cash flow in and out and the balances left at year-end that are available for spending. The acquisitions, use and balances of the City’s expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of financial position and changes in financial position. Four fund types are used to account for governmental-type activities. These are the general fund, special revenue funds, debt service funds, and capital projects funds. The following are the City’s Governmental Fund Types:

- **General Fund** - the principal operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is used to account for most of the day-to-day operations of the City, which are financed from property taxes and other general revenues. There can be only one general fund.
- **Capital Projects Fund** - used to account for and report financial resources to be used in the acquisition, construction, or renovation of major capital facilities or equipment.
- **Workers Compensation Fund** - houses the expenses the City experiences in providing workers compensation coverage on their employees. It is funded by contributions from the General, Water, Wastewater and City Centre Funds.
- **Health Insurance Fund** – houses the expenses the city experiences in providing a self insured health insurance product to cover their employees. It is funded by contributions from the General, Water, Wastewater and City Centre Funds.

- **Small Cities Fund** - used to account for the activity of the City's New York State Small Cities Block Grant and U.S. Department of Housing and Urban Development programs. ***This fund is not budgeted for.***
- **Special Grant Fund** – used to account for Community Development Block Grants and other federal and state grants not required to be accounted for in other funds. It also houses the business development loan fund which offers financial loans and grants to small businesses in the City of Batavia when conventional financing is unavailable. ***This fund is not budgeted for.***

Proprietary Funds – Proprietary Funds (also referred to as Enterprise Funds) are generally used to account for services for which the City charges customers (both external and internal). These funds use accrual accounting, which is the same method used by the private sector. Following are the City's Proprietary Funds:

- **Water Fund** – used to account for the operations that provide water services and are financed primarily by user charges for these services.
- **Wastewater Fund** - used to account for the operations that provide wastewater services and are financed primarily by user charges for these services.
- **City Centre Fund** – new for the FY18/19, and as a result of a settlement effective April 1, 2018, the City now has full control and maintenance responsibility to the City Centre concourse. This fund will be used to account for the operations that provide maintenance and improvements to the city centre concourse, silo's and skylights and will be financed primarily by user charges for these services.

Fiduciary Fund Types- Fiduciary funds are used to account for assets held by the City in trustee or custodial capacity.

- **Private Purpose Trust-** used to account for fiduciary funds that are not included in pension and other employee benefit trust funds, or investment trust funds. These are non-expendable trusts. ***These funds are not budgeted for.***
- **Custodial Funds-** In accordance with GASB Statement 84, the City implemented the reporting requirements set forth by GASB effective the fiscal year ending March 31, 2020. This fund (new per GASB 84) is for fiduciary activities that are not required to be reported in pension and other employee benefits trust funds, investment trust funds or private-purpose trust funds. ***These funds are not budgeted for.***

City Fund Balances

Fund balance is a measurement of available financial resources and represents the difference between total assets and total liabilities in each fund.



APPROPRIATED GOVERNMENT FUNDS

Fund balance is a measurement of available financial resources and represents the difference between total assets and total liabilities in each fund.

General Fund	3/31/2020	3/31/2021	3/31/2022	22/23	22/23	22/23	(1)	(2)	(2)	
	balance	balance	balance	budgeted additions	budgeted expenditures	Assigned by council	3/31/2023 estimated balance	23/24 budgeted additions	23/24 budgeted expenditures	3/31/2024 estimated balance
Non Spendable Fund Balance										
Prepaid expenses	-	-	-	-	-	-	-	-	-	-
Restricted Fund Balance										
Liability insurance reserve	366,416	369,002	369,771	-	-	-	369,771	-	-	369,771
Health insurance reserve	411,450	0	0	-	-	-	-	-	-	-
Police reserve	32,949	38,229	187,619	20,000	(75,000)	-	132,619	50,000	-	182,619
Fire reserve	266,032	244,345	401,353	50,000	(48,805)	-	402,548	50,000	(80,000)	372,548
DPW reserve	434,244	458,227	811,676	50,000	(328,200)	-	533,476	75,000	(258,182)	350,294
Ice rink reserve	334,524	405,142	357,787	5,000	(24,950)	-	337,837	25,000	-	362,837
Dwyer stadium reserve	36,079	36,340	30,673	-	(8,000)	-	22,673	10,000	(9,500)	23,173
Facilities reserve	1,727,966	1,174,026	1,473,325	139,352	(1,104,453)	-	508,224	378,667	(85,500)	801,391
Sidewalk reserve	66,831	105,999	165,772	50,000	-	-	215,772	-	-	215,772
Employee Benefit Liability reserve	273,585	150,651	205,586	-	-	-	205,586	-	-	205,586
Retirement contribution reserve	331,924	334,253	269,998	-	(110,000)	-	159,998	-	-	159,998
Parking lot reserve	150,661	150,851	263,420	-	(41,000)	-	222,420	-	(205,000)	17,420
Administrative equipment reserve	625,898	497,295	486,847	-	(63,482)	-	423,365	-	(10,000)	413,365
Debt reserve	1,391	0	6,535	-	(6,535)	-	-	-	-	-
EMS Program state restricted	-187	5,124	7,528	-	-	-	7,528	-	-	7,528
Other	30,730	27,406	28,212	-	(12,712)	-	15,500	-	-	15,500
Total restricted fund balance	5,090,493	3,996,890	5,066,102	314,352	(1,823,137)	-	3,557,317	588,667	(648,182)	3,497,802
Committed fund balance										
K-9 program	11,229	4,092	14,124	-	-	-	14,124	-	-	14,124
Ellicott Trail	170,839	-	-	-	-	-	-	-	-	-
Habitat Architect Plans	17,400	8,700	-	-	-	-	-	-	-	-
Creek Park	15,000	15,000	15,000	-	(15,000)	-	-	-	-	-
Total committed fund balance	214,468	27,792	29,124	-	(15,000)	-	14,124	-	-	14,124
Assigned Fund Balance										
Encumbrances	148,442	182,695	540,047	-	-	-	540,047	-	-	540,047
Assigned for reserves	-	711,000	-	-	-	-	-	-	-	-
Other Assigned	44,614	44,614	44,614	-	-	-	44,614	-	-	44,614
Appropriated fund balance	259,100	269,221	275,000	-	-	-	275,000	-	179,000	454,000
Total assigned fund balance	452,156	1,207,530	859,661	-	-	-	859,661	-	179,000	1,038,661
Unassigned Fund Balance										
	1,863,699	2,527,617	3,124,549	-	-	-	3,200,000	-	-	2,800,000
Total General Fund Balance	7,620,816	7,759,829	9,079,436	314,352	(1,838,137)	-	7,631,102	588,667	(469,182)	7,350,587
Workers Comp Fund										
Restricted Fund Balance										
Workers Comp Reserves	642,453	630,424	656,608	25,000	-	-	681,608	25,000	-	706,608
Assigned Fund Balance										
Total assigned fund balance	439,975	485,110	529,912	-	-	-	529,912	-	-	529,912
Total Workers Comp Fund Balance	1,082,428	1,115,534	1,186,520	25,000	-	-	1,211,520	25,000	-	1,236,520
Health Insurance Fund										
Restricted Fund Balance										
Health Insurance Reserves	-	10,156	435,726	125,000	-	-	560,726	125,000	-	685,726
Assigned Fund Balance										
Total assigned fund balance	13,864	13,863	165,841	-	-	-	165,841	-	-	165,841
Total Health Insurance Fund Balance	13,864	13,863	601,567	-	-	-	165,841	-	-	165,841

(1) estimated balance does not include interest earned or expenditures below budgeted levels.

(2) proposed for approval prior to March 31, 2023.

(3) Health Insurance reserve was resolved to be moved to the Health Insurance Fund effective 4/1/20.

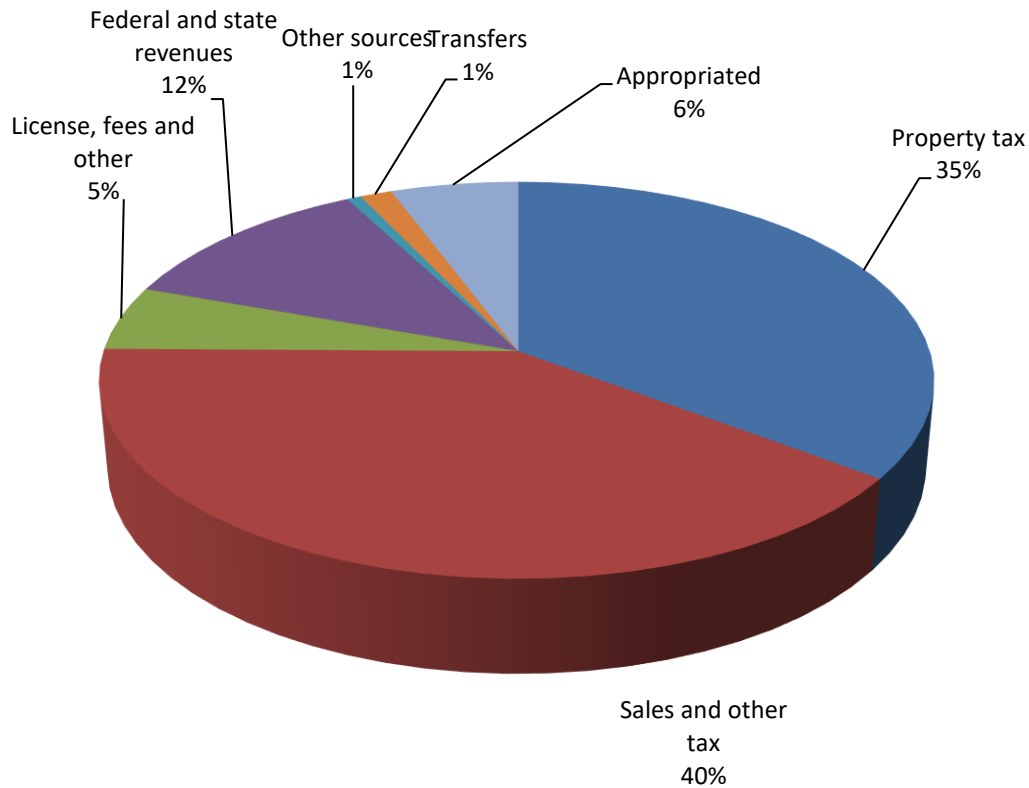
GENERAL FUND BUDGET SUMMARY

	Actual 21/22	Budget 22/23	YTD Actual * 22/23	Proposed 23/24	24/25	Projected 25/26	26/27
REVENUES:							
Real property tax	(5,924,261.37)	(6,008,798.00)	(6,008,798.14)	(6,619,602.00)	(6,926,994.04)	(7,065,533.92)	(7,206,844.60)
Real property tax items	(253,317.37)	(232,232.00)	(880,165.06)	(230,464.00)	(253,100.60)	(258,878.12)	(264,800.07)
Sales and other taxes	(7,346,706.77)	(7,227,000.00)	(4,219,099.43)	(7,763,427.00)	(8,044,852.50)	(8,314,798.08)	(8,551,642.02)
Departmental income	(261,193.01)	(208,870.00)	(126,934.67)	(210,350.00)	(206,566.75)	(210,888.50)	(215,317.87)
Intergovernment Charges	(217,110.78)	(130,500.00)	(35,799.13)	(239,195.00)	(151,121.63)	(151,835.67)	(152,567.56)
Use of money and property	(88,980.73)	(91,787.00)	(126,952.12)	(321,787.00)	(113,581.68)	(115,421.22)	(117,306.75)
Licenses and permits	(87,474.77)	(98,700.00)	(181,384.56)	(137,400.00)	(142,335.00)	(147,453.38)	(152,762.11)
Fines and forfeitures	(83,453.40)	(67,000.00)	(38,290.76)	(82,000.00)	(84,050.00)	(86,151.25)	(88,305.03)
Sales of poperty and compensation for loss	(10,595.70)	(4,000.00)	(4,918.10)	(29,000.00)	(29,725.00)	(30,468.13)	(31,229.83)
Miscellaneous local sources	(368,224.52)	(108,970.00)	(65,870.36)	(123,050.00)	(102,782.50)	(106,343.63)	(110,082.81)
Federal and state sources	(3,013,113.90)	(2,522,035.00)	(2,675,766.76)	(2,300,816.00)	(2,346,585.68)	(2,348,548.89)	(2,350,533.92)
Transfers in and debt	(345,372.83)	(275,000.00)	-	(275,000.00)	(275,000.00)	(275,000.00)	(275,000.00)
Appropriated reserves	(855,812.37)	(604,000.00)	(1,331,352.00)	(648,182.00)	(135,400.00)	(171,618.00)	(954,200.00)
Appropriated fund balance	-	(275,000.00)	-	(454,000.00)	(275,000.00)	(275,000.00)	(275,000.00)
TOTAL GENERAL FUND REVENUES	(18,855,617.52)	(17,853,892.00)	(15,695,331.09)	(19,434,273.00)	(19,087,095.37)	(19,557,938.76)	(20,745,592.55)
EXPENDITURES:							
General Government Services							
Reserves	-	314,352.00	-	588,667.00	175,000.00	357,000.00	253,911.00
Council	43,792.69	62,799.00	27,919.99	61,100.00	46,575.00	46,650.75	46,727.26
City manager	180,168.27	186,150.00	134,660.36	208,975.00	213,934.03	219,014.17	224,218.42
Finance	122,340.80	120,086.00	110,376.39	129,441.00	132,106.52	134,831.20	137,616.42
Legal services	271,613.81	238,250.00	195,730.13	225,160.00	229,658.20	234,246.36	238,926.29
Property Loss	-	-	-	-	-	-	-
Contingency	-	242,657.00	-	391,000.00	125,000.00	125,000.00	125,000.00
Community development	31,895.66	6,000.00	194,014.83	6,000.00	20,000.00	20,000.00	20,000.00
Economic development	155,392.28	95,000.00	100,065.32	115,498.00	115,498.00	115,498.00	115,498.00
Council on arts	2,250.00	2,250.00	2,250.00	6,500.00	6,500.00	6,500.00	6,500.00
Community celebrations	5,714.11	13,060.00	6,176.93	12,932.00	13,233.08	13,541.35	13,857.00
Debt service - Bonds	354,029.15	358,084.00	358,082.80	353,572.00	358,083.00	353,572.00	496,089.00
Debt service - BAN	-	-	-	-	30,000.00	70,000.00	70,000.00
Install. purchase debt - municipal lease	28,585.88	28,587.00	28,585.88	-	28,586.00	-	-
Debt service - energy lease	82,003.95	-	-	-	-	-	-
Other government debt	-	-	-	-	-	-	-
Transfers out	3,574,410.59	2,679,630.00	4,060,982.00	3,073,660.00	3,214,669.85	3,362,628.35	3,517,881.40
Transfers for capital projects	457,964.46	170,000.00	-	65,000.00	65,000.00	65,000.00	65,000.00
Transfers to other funds	-	-	-	-	-	-	-
Total General Government Services	5,310,161.65	4,516,905.00	5,218,844.63	5,237,505.00	4,773,843.67	5,123,482.18	5,331,224.78
Administrative Services							
Administrative services	288,989.61	307,716.00	294,287.04	259,603.00	266,552.76	273,693.51	281,030.57
Clerk/Treasurer	151,956.38	146,975.00	108,386.27	145,097.00	148,297.11	151,572.40	154,924.68
Assessment	142,188.67	139,480.00	85,949.72	143,560.00	145,548.15	148,342.83	151,195.29
Personnel	159,257.17	277,983.00	138,115.52	280,430.00	238,910.60	244,256.67	249,732.79
Elections	21,267.00	29,195.00	29,195.00	-	20,000.00	20,000.00	20,000.00
Information systems	113,601.59	112,287.00	127,803.35	92,500.00	92,475.00	95,249.25	98,106.73
Control of dogs	1,090.48	1,390.00	1,083.38	1,403.00	1,430.58	1,458.84	1,487.81
Vital statistics	19,341.62	20,060.00	13,935.85	20,909.00	21,407.49	21,918.39	22,442.02
Summer recreation	72,400.26	75,091.00	75,091.00	78,846.00	80,528.69	81,729.12	82,947.56
Youth service	102,749.97	124,967.00	46,432.50	130,744.00	132,507.16	134,296.77	136,113.22
Total Administrative Services	1,072,842.75	1,235,144.00	920,279.63	1,153,092.00	1,147,657.53	1,172,517.77	1,197,980.67
Police	3,893,163.85	4,157,023.00	3,435,813.15	4,374,567.00	4,479,551.41	4,639,302.36	4,732,630.81
Fire	3,845,201.20	3,958,742.00	3,153,575.92	4,434,972.00	4,559,955.52	4,674,056.15	5,607,448.65
Public Works							
Engineering	48,728.98	12,500.00	-	12,750.00	13,005.00	13,265.10	13,530.40
Public works administration	61,732.89	67,723.00	55,237.42	96,140.00	118,376.18	121,245.49	124,185.94
City facilities	359,396.68	321,410.00	255,658.35	313,459.00	371,488.66	377,434.69	383,499.57
Inspection	313,147.85	385,835.00	277,407.70	413,907.00	395,083.21	404,482.83	414,111.37
Maintenance administration	170,511.03	133,790.00	90,351.10	130,518.00	133,029.80	135,959.19	138,959.87
Street maintenance	389,499.14	844,510.00	612,595.02	552,270.00	557,547.25	565,796.86	574,243.49
CHIPS - Perm Improv Highway	184,047.03	-	626,130.17	264,174.00	268,136.61	272,158.66	276,241.04
Public works garage	424,983.60	486,800.00	263,249.48	540,935.00	552,126.18	563,565.77	575,259.51
Snow removal	366,781.42	480,830.00	220,408.61	472,934.00	466,968.27	476,007.63	485,240.84
Street lighting & traffic signals	247,023.15	264,760.00	153,043.90	253,660.00	255,118.00	256,603.89	258,118.22
Sidewalk repairs	-	-	-	-	-	-	-
Parking lots	42,865.28	41,000.00	36,490.38	205,000.00	10,000.00	10,000.00	10,000.00
Parks	450,503.38	529,370.00	373,367.58	548,060.00	545,970.25	557,798.04	569,914.81
Historic preservation	624.92	900.00	2,883.89	6,290.00	6,307.75	6,325.82	6,344.23
Planning & zoning boards	826.05	1,300.00	340.97	1,300.00	1,304.50	1,309.02	1,313.57
Storm sewer	129,058.97	188,820.00	75,934.33	188,920.00	193,266.20	197,716.15	202,272.38
Refuse & recycling	81,625.61	101,490.00	62,931.45	107,980.00	109,615.90	111,275.92	112,962.08
Street cleaning	98,140.07	125,040.00	79,651.52	125,840.00	128,743.50	131,718.35	134,766.32
Total Public Works	3,369,496.05	3,986,078.00	3,185,681.87	4,234,137.00	4,126,087.25	4,202,663.41	4,280,963.64
TOTAL GENERAL FUND EXPENDITURES	17,490,865.50	17,853,892.00	15,914,195.20	19,434,273.00	19,087,095.37	19,812,021.88	21,150,248.55

* as of 12/19/2022

GENERAL FUND REVENUES

2023/2024

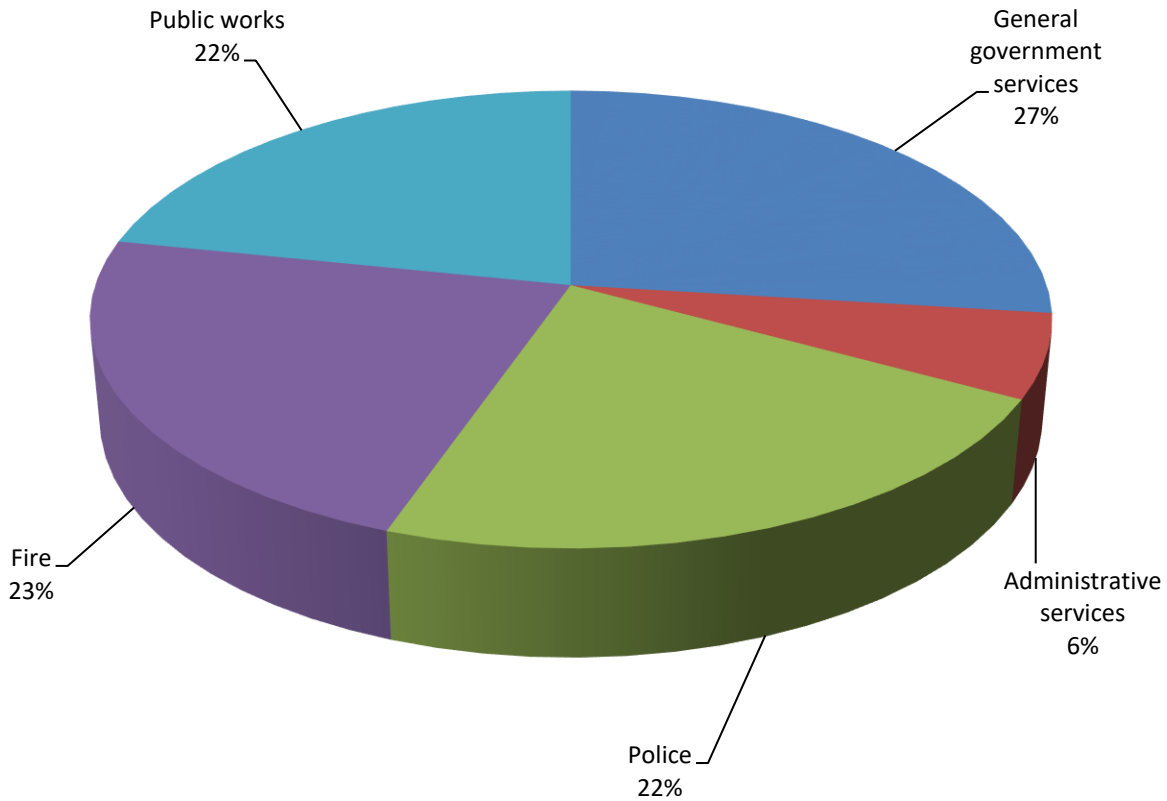


	22/23 YTD Actual *		23/24 Budget	
	Amount	Percent	Amount	Percent
Property tax	\$ (6,888,963.20)	44%	\$ (6,850,066.00)	35%
Sales and other tax	(4,219,099.43)	27%	(7,763,427.00)	40%
License, fees and other	(514,279.34)	3%	(1,019,732.00)	5%
Federal and state revenues	(2,675,766.76)	17%	(2,300,816.00)	12%
Other sources	(65,870.36)	0%	(123,050.00)	1%
Transfers	-	0%	(275,000.00)	1%
Appropriated	(1,331,352.00)	8%	(1,102,182.00)	6%
TOTAL REVENUES	\$ (15,695,331.09)	100%	\$ (19,434,273.00)	100%

*as of 12/19/2022

GENERAL FUND EXPENSE SUMMARY

2023/2024



	22/23 YTD Actual *		23/24 Budget	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
General government services	\$ 5,218,844.63	33%	\$ 5,237,505.00	27%
Administrative services	920,279.63	6%	1,153,092.00	6%
Police	3,435,813.15	22%	4,374,567.00	23%
Fire	3,153,575.92	20%	4,434,972.00	23%
Public works	3,185,681.87	20%	4,234,137.00	22%
TOTAL REVENUES	<u>\$ 15,914,195.20</u>	<u>100%</u>	<u>\$ 19,434,273.00</u>	<u>100%</u>

*as of 12/19/2022

GENERAL FUND EXPENSES BY FUNCTION

	Actual 21/22	Budget 22/23	YTD Actual * 22/23	Proposed 23/24	Projected		
					24/25	25/26	26/27
General Government							
Reserves	-	314,352.00	-	588,667.00	175,000.00	357,000.00	253,911.00
Council	43,792.69	62,799.00	27,919.99	61,100.00	46,575.00	46,650.75	46,727.26
City manager	180,168.27	186,150.00	134,660.36	208,975.00	213,934.03	219,014.17	224,218.42
Finance	122,340.80	120,086.00	110,376.39	129,441.00	132,106.52	134,831.20	137,616.42
Administrative services	288,989.61	307,716.00	294,287.04	259,603.00	266,552.76	273,693.51	281,030.57
Clerk/Treasurer	151,956.38	146,975.00	108,386.27	145,097.00	148,297.11	151,572.40	154,924.68
Assessment	142,188.67	139,480.00	85,949.72	143,560.00	145,548.15	148,342.83	151,195.29
Legal services	271,613.81	238,250.00	195,730.13	225,160.00	229,658.20	234,246.36	238,926.29
Personnel	159,257.17	277,983.00	138,115.52	280,430.00	238,910.60	244,256.67	249,732.79
Engineering	48,728.98	12,500.00	-	12,750.00	13,005.00	13,265.10	13,530.40
Elections	21,267.00	29,195.00	29,195.00	-	20,000.00	20,000.00	20,000.00
Public works administration	61,732.89	67,723.00	55,237.42	96,140.00	118,376.18	121,245.49	124,185.94
City facilities	359,396.68	321,410.00	255,658.35	313,459.00	371,488.66	377,434.69	383,499.57
Information systems	113,601.59	112,287.00	127,803.35	92,500.00	92,475.00	95,249.25	98,106.73
Property loss	-	-	-	-	-	-	-
Contingency	-	242,657.00	-	391,000.00	125,000.00	125,000.00	125,000.00
Total General Government	1,965,034.54	2,579,563.00	1,563,319.54	2,947,882.00	2,336,927.19	2,561,802.43	2,502,605.36
Public Safety							
Police	3,893,163.85	4,157,023.00	3,435,813.15	4,374,567.00	4,479,551.41	4,639,302.36	4,732,630.81
Fire	3,845,201.20	3,958,742.00	3,153,575.92	4,434,972.00	4,559,955.52	4,674,056.15	5,607,448.65
Control of dogs	1,090.48	1,390.00	1,083.38	1,403.00	1,430.58	1,458.84	1,487.81
Inspection	313,147.85	385,835.00	277,407.70	413,907.00	395,083.21	404,482.83	414,111.37
Total Public Safety	8,052,603.38	8,502,990.00	6,867,880.15	9,224,849.00	9,436,020.71	9,719,300.18	10,755,678.64
Health							
Vital statistics	19,341.62	20,060.00	13,935.85	20,909.00	21,407.49	21,918.39	22,442.02
Total Health	19,341.62	20,060.00	13,935.85	20,909.00	21,407.49	21,918.39	22,442.02
Transportation							
Maintenance administration	170,511.03	133,790.00	90,351.10	130,518.00	133,029.80	135,959.19	138,959.87
Street maintenance	389,499.14	844,510.00	612,595.02	552,270.00	557,547.25	565,796.86	574,243.49
CHIPS Perm Improv Highway	184,047.03	-	626,130.17	264,174.00	268,136.61	272,158.66	276,241.04
Public works garage	424,983.60	486,800.00	263,249.48	540,935.00	552,126.18	563,565.77	575,259.51
Snow removal	366,781.42	480,830.00	220,408.61	472,934.00	466,968.27	476,007.63	485,240.84
Street lighting & traffic signals	247,023.15	264,760.00	153,043.90	253,660.00	255,118.00	256,603.89	258,118.22
Sidewalk repairs	-	-	-	-	-	-	-
Parking lots	42,865.28	41,000.00	36,490.38	205,000.00	10,000.00	10,000.00	10,000.00
Total Transportation	1,825,710.65	2,251,690.00	2,002,268.66	2,419,491.00	2,242,926.11	2,280,091.98	2,318,062.98
Economic Assistance							
Community development	31,895.66	6,000.00	194,014.83	6,000.00	20,000.00	20,000.00	20,000.00
Economic development	155,392.28	95,000.00	100,065.32	115,498.00	115,498.00	115,498.00	115,498.00
Total Economic Assistance	187,287.94	101,000.00	294,080.15	121,498.00	135,498.00	135,498.00	135,498.00
Culture and Recreation							
Council on arts	2,250.00	2,250.00	2,250.00	6,500.00	6,500.00	6,500.00	6,500.00
Parks	450,503.38	529,370.00	373,367.58	548,060.00	545,970.25	557,798.04	569,914.81
Summer recreation	72,400.26	75,091.00	75,091.00	78,846.00	80,528.69	81,729.12	82,947.56
Youth service	102,749.97	124,967.00	46,432.50	130,744.00	132,507.16	134,296.77	136,113.22
Historic preservation	624.92	900.00	2,883.89	6,290.00	6,307.75	6,325.82	6,344.23
Community celebrations	5,714.11	13,060.00	6,176.93	12,932.00	13,233.08	13,541.35	13,857.00
Total Culture and Recreation	634,242.64	745,638.00	506,201.90	783,372.00	785,046.93	800,191.11	815,676.81
Home and Community Services							
Planning & zoning boards	826.05	1,300.00	340.97	1,300.00	1,304.50	1,309.02	1,313.57
Storm sewer	129,058.97	188,820.00	75,934.33	188,920.00	193,266.20	197,716.15	202,272.38
Street cleaning	98,140.07	125,040.00	79,651.52	125,840.00	128,743.50	131,718.35	134,766.32
Total Home and Community Services	228,025.09	315,160.00	155,926.82	316,060.00	323,314.20	330,743.53	338,352.26
Refuse and Recycling	81,625.61	101,490.00	62,931.45	107,980.00	109,615.90	111,275.92	112,962.08

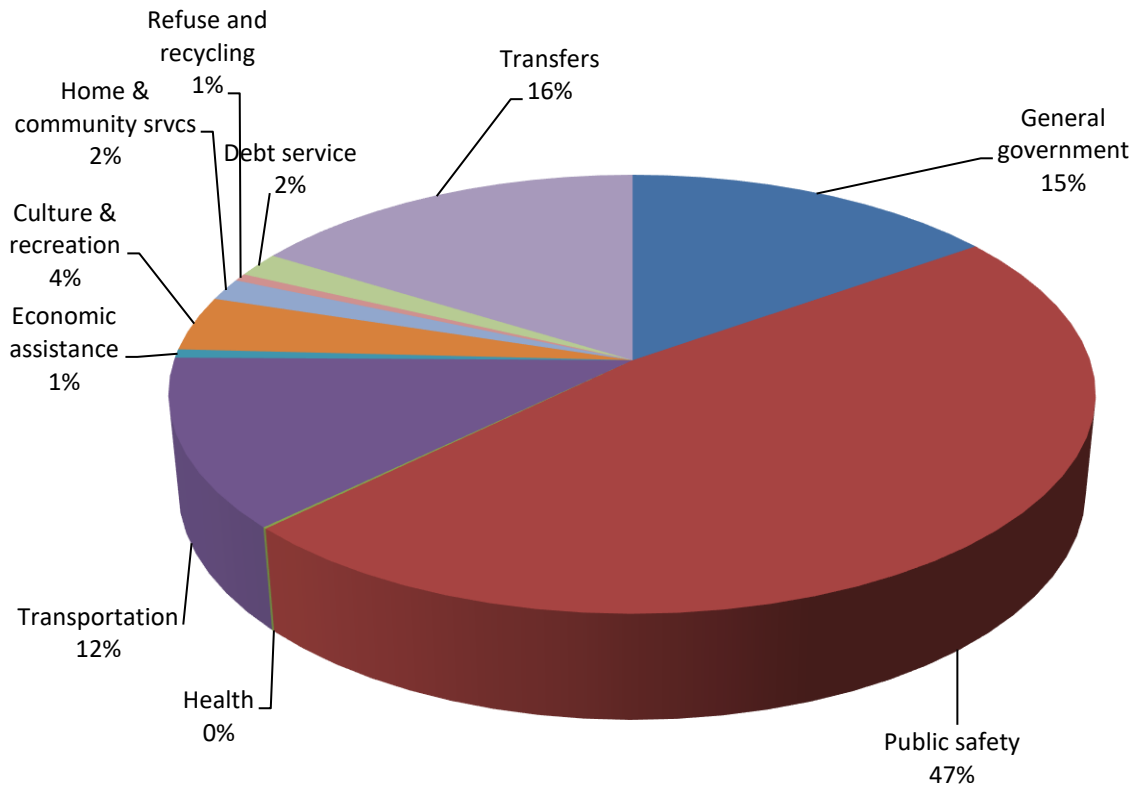
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GENERAL FUND EXPENSES BY FUNCTION (CONTINUED)

	Actual <u>21/22</u>	Budget <u>22/23</u>	YTD Actual * <u>22/23</u>	Proposed <u>23/24</u>	Projected		
					<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
Debt Service:							
Principal							
Bonds	273,800.00	283,700.00	283,700.00	286,200.00	283,700.00	286,200.00	435,200.00
BAN	-	-	-	-	-	-	-
Install. purchase debt - municipal lease	27,805.00	28,113.00	28,113.00	-	28,113.00	-	-
Energy lease	80,514.43	-	-	-	-	-	-
Total Principal	382,119.43	311,813.00	311,813.00	286,200.00	311,813.00	286,200.00	435,200.00
Interest							
Bonds	80,229.15	74,384.00	74,382.80	67,372.00	74,383.00	67,372.00	60,889.00
BAN	-	-	-	-	30,000.00	70,000.00	70,000.00
Install. purchase debt - municipal lease	780.88	474.00	472.88	-	473.00	-	-
Energy lease	1,489.52	-	-	-	-	-	-
Total Interest	82,499.55	74,858.00	74,855.68	67,372.00	104,856.00	137,372.00	130,889.00
Total Debt Service	464,618.98	386,671.00	386,668.68	353,572.00	416,669.00	423,572.00	566,089.00
Transfers							
Out	929,988.00	-	1,381,352.00	-	-	-	-
For capital projects	457,964.46	170,000.00	-	65,000.00	65,000.00	65,000.00	65,000.00
To other funds	2,644,422.59	2,679,630.00	2,679,630.00	3,073,660.00	3,214,669.85	3,362,628.35	3,517,881.40
Total Transfers	4,032,375.05	2,849,630.00	4,060,982.00	3,138,660.00	3,279,669.85	3,427,628.35	3,582,881.40
TOTAL GENERAL FUND EXPENDITURES	17,490,865.50	17,853,892.00	15,914,195.20	19,434,273.00	19,087,095.37	19,812,021.88	21,150,248.55

*as of 12/19/2022

GENERAL FUND EXPENSES BY FUNCTION 2023/2024



	22/23 YTD Actual *		23/24 Budget	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
General government	\$ 1,563,319.54	10%	\$ 2,947,882.00	15%
Public safety	6,867,880.15	43%	9,224,849.00	47%
Health	13,935.85	0.1%	20,909.00	0.1%
Transportation	2,002,268.66	13%	2,419,491.00	12%
Economic assistance	294,080.15	1.8%	121,498.00	0.6%
Culture and recreation	506,201.90	3%	783,372.00	4%
Home & community svcs	155,926.82	1%	316,060.00	2%
Refuse and recycling	62,931.45	0.4%	107,980.00	0.6%
Debt service	386,668.68	2%	353,572.00	2%
Transfers	4,060,982.00	26%	3,138,660.00	16%
TOTAL REVENUES	<u>\$ 15,914,195.20</u>	<u>100%</u>	<u>\$ 19,434,273.00</u>	<u>100%</u>

*as of 12/19/2022

SECTION 5

FUNDS & DEPARTMENT DETAIL



FUND DESCRIPTIONS AND STRUCTURE

General Fund - the General Fund is the principal operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is used to account for most of the day-to-day operations of the City, which are financed from property taxes and other general revenues. There can be only one general fund. This fund uses modified accrual accounting.

Enterprise Fund - Enterprise funds (also known as Proprietary Funds) are generally used to account for services for which the City charges customers (both external and internal). These funds use accrual accounting, which is the same method used by the private sector. The City of Batavia has three enterprise funds: water, wastewater and city centre fund.

GENERAL GOVERNMENT SERVICES

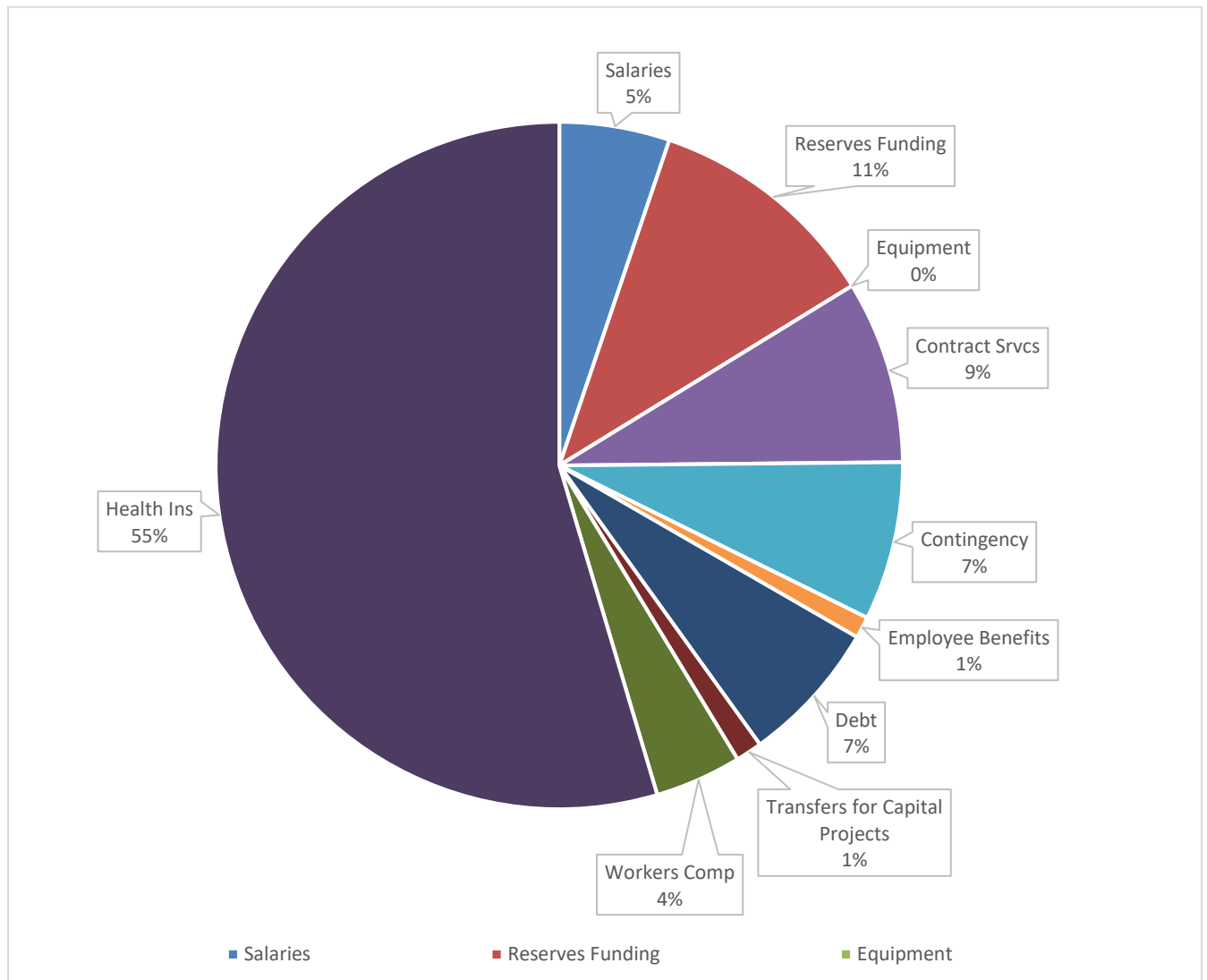


GENERAL GOVERNMENT SERVICES

Description	21/22 Actual	22/23 Budget	22/23 YTD Actual *	23/24 Proposed	24/25	25/26 Projected	26/27
Reserves	-	314,352.00	-	588,667.00	175,000.00	357,000.00	253,911.00
City Council	43,792.69	62,799.00	27,919.99	61,100.00	46,575.00	46,650.75	46,727.26
City Manager	180,168.27	186,150.00	134,660.36	208,975.00	213,934.03	219,014.17	224,218.42
Finance	122,340.80	120,086.00	110,376.39	129,441.00	132,106.52	134,831.20	137,616.42
Legal Services	271,613.81	238,250.00	195,730.13	225,160.00	229,658.20	234,246.36	238,926.29
Contingency	-	242,657.00	-	391,000.00	125,000.00	125,000.00	125,000.00
Community Development	31,895.66	6,000.00	194,014.83	6,000.00	20,000.00	20,000.00	20,000.00
Economic Development	155,392.28	95,000.00	100,065.32	115,498.00	115,498.00	115,498.00	115,498.00
Council on the Arts	2,250.00	2,250.00	2,250.00	6,500.00	6,500.00	6,500.00	6,500.00
Community Celebrations	5,714.11	13,060.00	6,176.93	12,932.00	13,233.08	13,541.35	13,857.00
Debt	464,618.98	386,671.00	386,668.68	353,572.00	416,669.00	423,572.00	566,089.00
Transfers out	1,000,360.59	-	1,381,352.00	-	-	-	-
Transfers for Capital Projects	507,964.46	170,000.00	-	65,000.00	65,000.00	65,000.00	65,000.00
Workers Comp Contribut.	232,350.00	191,770.00	191,770.00	193,990.00	196,899.85	199,853.35	202,851.15
Health Insurance Contrib.	2,151,950.00	2,370,190.00	2,370,190.00	2,762,000.00	2,900,100.00	3,045,105.00	3,197,360.25
Reserves - WorkComp/Health	139,750.00	117,670.00	117,670.00	117,670.00	117,670.00	117,670.00	117,670.00
Total Expense	5,310,161.65	4,516,905.00	5,218,844.63	5,237,505.00	4,773,843.67	5,123,482.18	5,331,224.78

*as of 12/19/2022

GENERAL GOVERNMENT SERVICES



Salaries	271,930.00
Reserves Funding	578,667.00
Equipment	-
Contract Svcs	450,616.00
Contingency	391,000.00
Employee Benefits	53,060.00
Debt	353,572.00
Transfers for Capital Projects	65,000.00
Workers Comp	213,740.00
Health Ins	2,859,920.00
	<hr/>
	5,237,505.00

GENERAL GOVERNMENT SERVICES

CITY COUNCIL

The City Council is responsible for providing effective and responsive leadership to meet public and organizational requirements. The City's mission statement serves as a beacon for this leadership, and is exercised by direct establishment, or through governing formulation of strategic initiatives. Council leadership is also demonstrated through establishing policy decisions and adopting the City's annual budget.

Major Service Activities

- Establishes policy decisions, including the enactment of Ordinances, Local Laws and Resolutions.
- Approves contracts.
- Deliberates and establishes appropriate services and operations.
- Maintains all properties, public improvements, projects or enterprises for the City.
- Appoints necessary committee and task force members and acts as the official representatives for the City.

OFFICE OF THE CITY MANAGER

MISSION STATEMENT

The City Manager's Office should promote an atmosphere of operational excellence in order to:

- Assist the Council in creating a vision for the community;
- Assist the City Council in placing the City's mission within the larger perspective of other municipalities, the county, the state, and the federal government;
- Show the Council that the organization is running properly;
- Assist the employees in performing at their highest levels;
- Create an environment that will encourage employees to excel, innovate and be an important part of the whole;
- Become the best provider of quality public services in New York State; and
- Be highly respected by the citizens in the community.

Purpose

Promote a vibrant, affordable, and safe community by providing high quality, cost effective services. The City Manager's Office is responsible for the implementation of policies established by the City Council and the general administration, coordination and supervision of City operations. The City Manager's Office is also responsible for monitoring and managing City funds and resources, as well as all City Personnel.

RESERVES

Budgetary accounts that fund various reserve accounts established pursuant to General Municipal Law, §6-c, §6-d, §6-j, §6-n, §6-r and §6-p. They include several Capital (type) reserve funds, Dwyer Stadium repair reserve fund, Workers Compensation reserve fund, Insurance reserve fund, Retirement Contribution reserve fund and Employee Benefits Accrued Liability reserve fund.

FINANCE

The Bureau of Finance is responsible for maintaining the City's financial accounts. This bureau maintains computerized receipts, disbursements, subsidiary accounts and all financial statements for the City's general, water, wastewater, workers comp, trust, agency, small cities, City Centre, health insurance, special grant and capital funds. The payroll process and all payroll related functions such as the issuance of bi-weekly checks, the processing of quarterly and annual Internal Revenue and Social Security Administration reports and the issuance of employee W-2 reports are performed by this bureau. This bureau is responsible for facilitating the annual financial audit and works closely with the City Manager to assist with the budget process.

Major Service Activities

- Maintain all financial accounting records of the City.
- Maintain all payroll processing and reporting related activities.
- Authorize purchase orders to comply with City procurement rules and regulations.
- Oversee billing and accounts receivable.
- Financial audit facilitation.
- Actively involved in the budget process.

LEGAL SERVICES

Legal services includes duties are performed by the City's legal counsel. The City Attorney is the primary legal counselor of the City. The City Attorney acts as legal advisor for the City, the Council, the City Manager, and all City departments, bureaus, boards, committees and commissions.

In addition, legal services include other specialized legal counselors. These other counselors include the City's labor and prosecutorial attorneys.

Major Service Activities

- Prosecutes or defends all actions, suits, and proceedings for, and on behalf of, the City
- Prepares all contracts, bonds, and other legal instruments for the City.
- Reviews and approves all bills tendered by special counsel.
- Prepares subpoenas, notices of claim, and initial pleadings related to claims against the City.
- Handles residential certiorari challenges and litigation.
- Attends closings for real property acquisitions and sales.

- Conducts in-rem tax foreclosure proceedings.
- Conducts condemnation proceedings.

COUNCIL ON ARTS

The Council on Arts includes the City's contribution to the Genesee-Orleans Regional Arts Council (GO ART!) that supports cultural opportunities in the City of Batavia.

COMMUNITY DEVELOPMENT

The Community Development budget includes expenses associated with grant writing, planning, housing rehabilitation and community and economic redevelopment.

ECONOMIC DEVELOPMENT

The Economic Development budget includes expenses associated with economic development initiatives in the City of Batavia, specifically the economic development services relationship with the Batavia Development Corporation (BDC). The BDC works to promote, encourage, attract, and develop job opportunities. The BDC is responsible for bringing new private sector investment to Batavia.

Major Service Activities

- Connecting directly with existing businesses to understand their needs; identify activities and programs to assist.
- Lead City efforts to pursue future Brownfield redevelopment opportunities.
- Identify key infill and major redevelopment projects that serve as drivers for new economic activity; work to facilitate their development.
- Secure and implement grant funding in support of community and economic development.

COMMUNITY CELEBRATIONS

This cost center accounts for monies provided for various celebrations and festivals conducted within the City of Batavia. These celebrations provide recreational opportunities for City residents and quality of life. In addition, the celebrations attract business to the downtown area.

Major Service Activities

- Provide funds for various celebrations and festivals which promote the City.
- Contributes to the financing of such community events as Christmas in the City and Memorial Day.

CONTINGENCY

The contingency line item is included in the budget to provide funding for unexpected budget shortfalls or emergencies. Expenditures may not be charged directly to the contingency appropriation. The City Council must first modify the budget by transferring from the contingency

appropriation to the appropriation account needing funding. Using the contingency appropriation reallocates funding within the budget, but does not increase it.

DEBT SERVICE-BONDS

These are expenditures for long-term debt principal and interest payments for Serial Bonds. These bonds are used for larger capital projects such as the current bond, used to build City Hall.

DEBT SERVICE-BAN

These are expenditures for long (or short)-term debt principal and interest payments for bond anticipation notes (BANs). BANS are used for grant reimbursement projects such as water line or sidewalk replacements. The City will need to utilize a BAN for the Richmond and Harvester Avenue project during construction.

INSTALLMENT PURCHASE DEBT-MUNICIPAL LEASE

These are expenditures for long-term debt principal and interest payments of Installment Purchase Debt, otherwise called a Municipal Lease.

DEBT SERVICE-ENERGY LEASE

These are expenditures for long-term principal and interest payments of long-term debt. Debt under this category was used to complete an energy performance construction project for all City facilities.

TRANSFERS

Legally authorized transfers to the capital fund or other funds through which the resources are to be expended. These include transfers from the General Fund to the Worker's Compensation Fund and Health Insurance Fund, as well as transfers to the Capital Fund for capital projects.

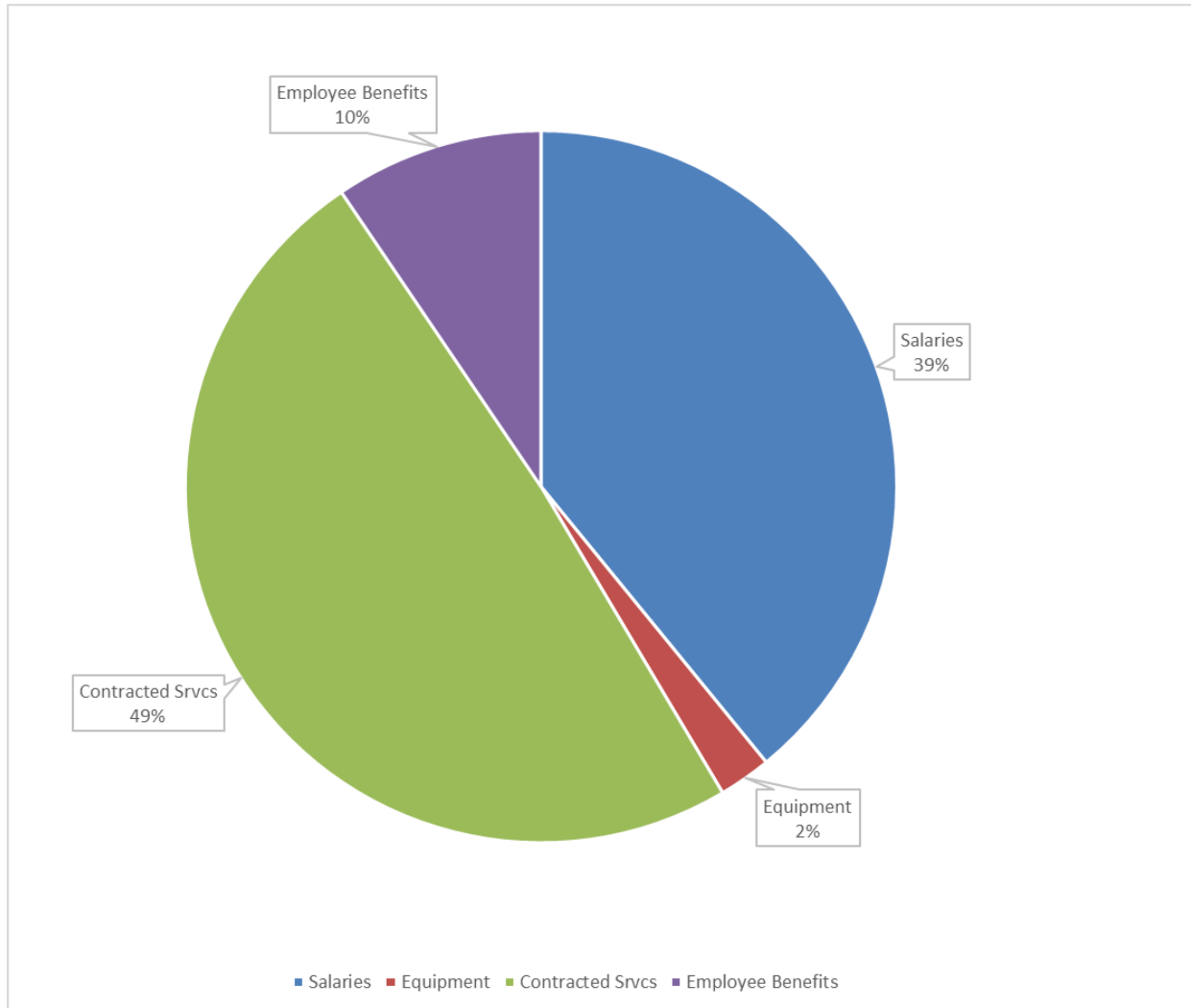


DEPARTMENT OF ADMINISTRATIVE SERVICES

Description	21/22 Actual	22/23 Budget	22/23 YTD Actual *	23/24 Proposed	24/25	25/26 Projected	26/27
Administrative Service	288,989.61	307,716.00	294,287.04	259,603.00	266,552.76	273,693.51	281,030.57
Clerk Treasurer	151,956.38	146,975.00	108,386.27	145,097.00	148,297.11	151,572.40	154,924.68
Assessment	142,188.67	139,480.00	85,949.72	143,560.00	145,548.15	148,342.83	151,195.29
Personnel	159,257.17	277,983.00	138,115.52	280,430.00	238,910.60	244,256.67	249,732.79
Elections	21,267.00	29,195.00	29,195.00	-	20,000.00	20,000.00	20,000.00
Information Services	113,601.59	112,287.00	127,803.35	92,500.00	92,475.00	95,249.25	98,106.73
Control of Dogs	1,090.48	1,390.00	1,083.38	1,403.00	1,430.58	1,458.84	1,487.81
Vital Statistics	19,341.62	20,060.00	13,935.85	20,909.00	21,407.49	21,918.39	22,442.02
Summer Recreation	72,400.26	75,091.00	75,091.00	78,846.00	80,528.69	81,729.12	82,947.56
Youth Service	102,749.97	124,967.00	46,432.50	130,744.00	132,507.16	134,296.77	136,113.22
Total Expense	1,072,842.75	1,235,144.00	920,279.63	1,153,092.00	1,147,657.53	1,172,517.77	1,197,980.67

*as of 12/19/2022

DEPARTMENT OF ADMINISTRATIVE SERVICES



Salaries	450,700.00
Equipment	27,500.00
Contracted Svcs	565,502.00
Employee Benefits	109,390.00
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	1,153,092.00

DEPARTMENT OF ADMINISTRATIVE SERVICES

Purpose

Preserve and enhance the quality of life of present and future Batavia residents and serve other City departments in a manner which will improve their effectiveness and efficiency.

Mission

The Department of Administrative Services will serve the public (external stakeholders) and City employees (internal stakeholders) by:

- Provide procedural controls over city resources;
- Provide information and statistical analysis to support decisions which affect the City;
- Provide for excellent customer service ;
- Provide internal control systems for various financial and administrative process for the City.

In order to accomplish our mission the Department of Administrative will:

1. Treat all people with dignity and respect;
2. Recruit, train, develop, and competitively compensate employees;
3. Understand, plan for, and use technology for daily operations;
4. Emphasize teamwork, empowerment and cross-training;
5. Foster fairness in the distribution of the real property tax system;
6. Be effective and efficient stewards of the public's money;
7. Be committed to excellence;
8. Continually assess operational system and search for areas of both personal and operational improvement;
9. Be sensitive and responsive to the rights of the public and its changing needs;
10. Exercise prudence and integrity in the management of City-funds and in all financial transactions;
11. Actively avoid the appearance of, or actual conflict of interest;
12. Support or maintain the highest ethical standards;
13. Utilize the opportunities presented in audit findings to enhance the department's operations.

ADMINISTRATIVE SERVICES

The Department of Administrative Services is responsible for providing support information and assisting in the control of City resources. This includes the collection of funds, auditing financial activity, providing direction in finance and information systems related areas, assessment of City-owned property, personnel and human resources administration, risk management and

insurance administration providing direct support to the City Manager's Office. This department also oversees Youth Services and the Summer Recreation Program.

Major Service Activities

- Maintain all accounting records, invest funds, accounts receivables and accounts payable.
- Consolidate the purchase of individual hardware/software systems and lead teams that recommend/purchase technological systems citywide.
- Manage City's information technology vendor and budget.
- Administer all personnel activities.
- Establish City property taxes and assessments.
- Manage insurance broker and programs and serve as the City's risk assessor.
- Support and oversees Youth Services and Summer Recreation Program

CLERK-TREASURER

The Bureau of the Clerk-Treasurer is located within the Department of Administrative Services. In pursuing its treasury functions, this bureau is responsible for the collection, recordings, and reporting of all City revenue. In undertaking its Clerk responsibilities, this bureau issues various licenses, maintains and manages City records, and acts as the custodian of the City Seal.

Major Service Activities

- Collects, records, and deposits all City revenue.
- Invests funds to maximize interest earnings.
- Issues various licenses and certificates.
- Serves as the Clerk of the Council and undertakes duties relating to such.
- Maintains City records and documents and conforms to state reporting requirements.

PERSONNEL

The Bureau of Personnel is responsible for the administration of all personnel or human resources related activities. This includes administration of employee benefits, health care maintenance, employee wellness, maintenance and promulgation of personnel policies, and labor relations.

Major Service Activities

- Administration of employee benefits
- Development and maintenance of personnel policies and procedures
- Maintain employee health care and wellness programs
- Maintain positive employee relations through advocating employee concerns
- Administer employment agreements with the City's four labor unions

ELECTIONS

Elections are handled through the Bureau of the Clerk-Treasurer, which is located within the Department of Administrative Services charges the City inspector fees annually to run elections.

Major Service Activities

- Assist the County Board of Elections as needed

INFORMATION SYSTEMS

The Bureau of Information Systems is located in the Department of Administrative Services and functions under the direction of the Assistant City Manager. In addition, all troubleshooting and problem solving on application software and hardware is funneled through this Bureau.

Major Service Activities

- Maintain the computer network and all application software and hardware utilized by staff.
- Purchase data processing equipment and software.
- Maintain the local area network and information systems.
- Evaluate the City's information system needs and explore opportunities for expansion.

CONTROL OF DOGS

Dog control is handled through the Bureau of the Clerk-Treasurer, which is located within the Department of Administrative Services. This cost center provides for the issuance of dog licenses to dogs harbored in the City limits and their annual renewals. The cost center is new as of 2011 when New York State turned over dog licensing responsibilities to municipalities within the state.

Major Service Activities

- Issue original dog licenses and annual renewals.

VITAL STATISTICS

Vital Statistics relates to documenting births, deaths and marriages. This information must be compiled and processed in order to meet New York State requirements. The Bureau of the Clerk-Treasurer is responsible for recording all births and deaths that occur within the corporate boundaries of the City of Batavia. This function is performed by the Deputy Clerk/Treasurer.

Major Service Activities

- Issue and record marriage licenses
- File birth certificates and send acknowledgement of such to parents
- File and record burial permits and death certificates

SUMMER RECREATION

This six week summer program provides recreational, cultural, education and social opportunities for young people in five outdoor City parks.

Major Service Activities

- Six week summer program to children ages 6-14.
- Provides structured programs and activities for kids.

YOUTH SERVICES

The Youth Services Program is responsible for the operation of the Youth Center and Youth Bureau. This Bureau administers the State funding for City youth programs, services and activities.

Major Service Activities

- Provide leadership development programs for youth.
- Provide various activities and programs for youth.
- Provide after school programs for youth.

Strategic Initiatives-Program Analysis

The focus of the Youth Services program is to support programs that provide opportunities for youth to gain important life skills and core competencies, and that allow youth to have meaningful roles in their communities. Youth development initiatives benefit young people in their homes and neighborhoods, in schools, as well as in foster care and residential treatment. The goal is for all youth to reach their full potential and become healthy, productive adults.

POLICE DEPARTMENT



POLICE DEPARTMENT

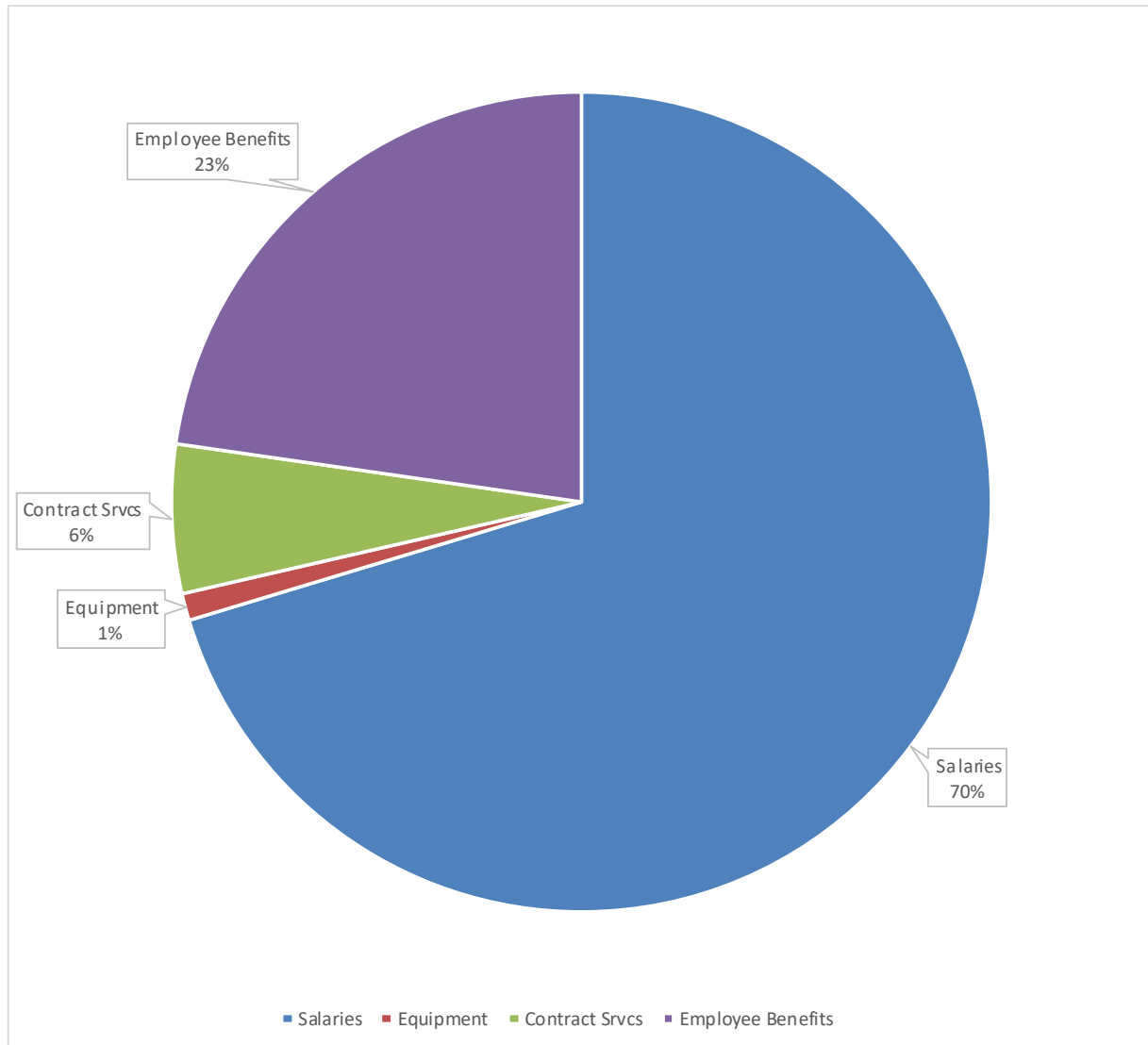


POLICE DEPARTMENT

Description	21/22 Actual	22/23 Budget	22/23 YTD Actual *	23/24 Proposed	24/25	25/26 Projected	26/27
Police	3,890,382.61	4,101,353.00	3,390,664.55	4,323,847.00	4,428,314.71	4,587,543.60	4,680,344.58
Emergency Response Team	-	35,600.00	19,114.49	32,480.00	32,804.80	33,132.85	33,464.18
Net	-	5,490.00	448.91	4,850.00	4,898.50	4,947.49	4,996.96
Community Policing & Events	-	13,630.00	10,422.85	12,440.00	12,564.40	12,690.04	12,816.94
K-9	2,781.24	950.00	15,162.35	950.00	969.00	988.38	1,008.15
Total Expense	3,893,163.85	4,157,023.00	3,435,813.15	4,374,567.00	4,479,551.41	4,639,302.36	4,732,630.81

*as of 12/19/2022

POLICE DEPARTMENT



Salaries	3,076,980.00
Equipment	46,550.00
Contract Svcs	256,747.00
Employee Benefits	994,290.00
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	4,374,567.00

POLICE DEPARTMENT

Mission Statement

It is the mission of the Batavia Police Department to provide comprehensive, effective police services that meet the expectations of citizens.

Purpose

The Police Department provides crime suppression, traffic control, event management and community policing activities within the City. The department is tasked with establishing and implementing processes and procedures that provide the most effective possible policing for our citizens and visitors.

Major Service Activities

- Preventative patrols, traffic control and enforcement;
- Criminal investigation;
- Enforcement and crime suppression;
- Community policing activities;
- Interagency collaboration and work activities;
- Community education.



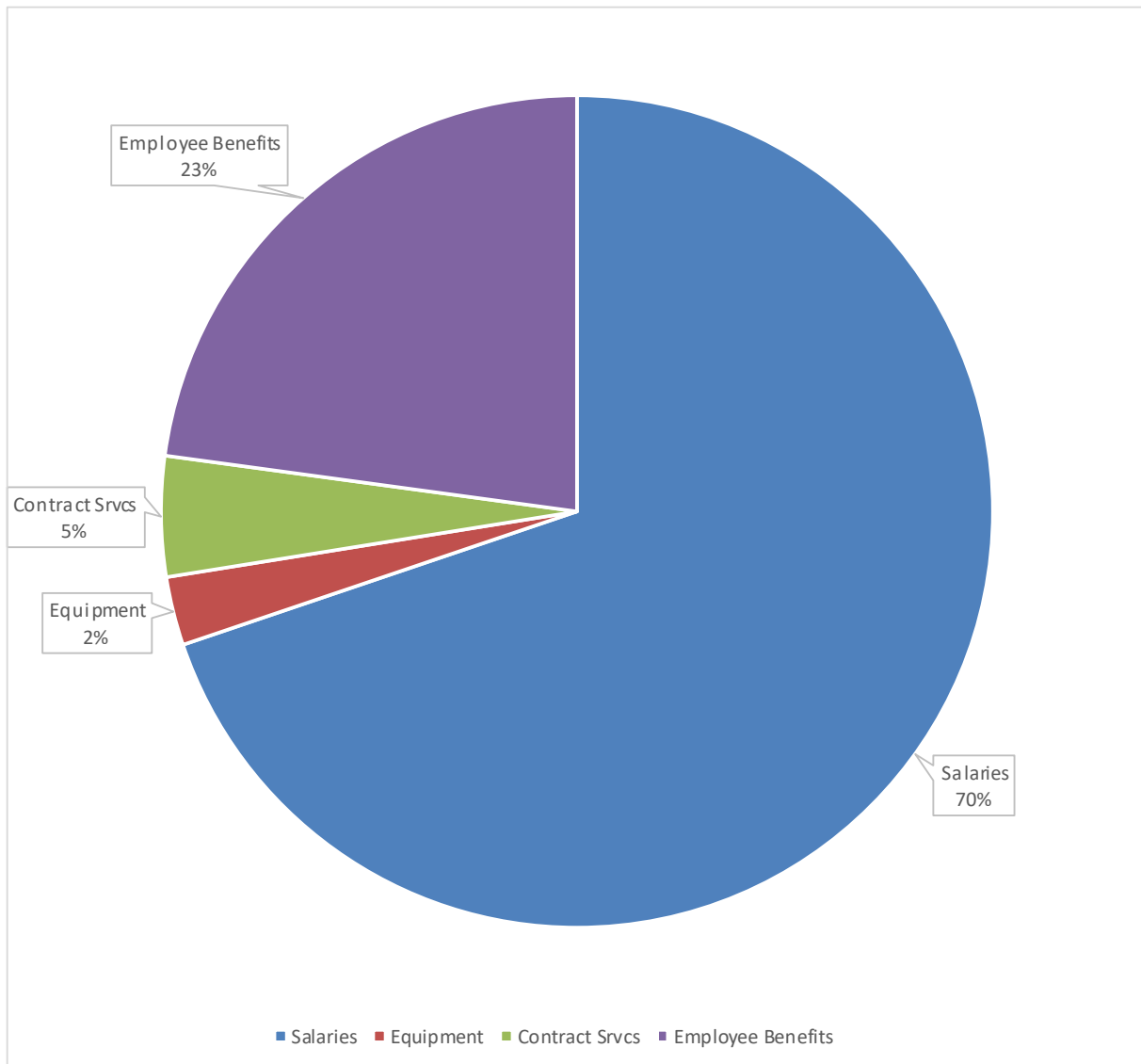


FIRE DEPARTMENT

Description	21/22 Actual	22/23 Budget	22/23 YTD Actual *	23/24 Proposed	24/25	25/26 Projected	26/27
Fire	3,820,065.11	3,924,020.00	3,144,340.80	4,410,287.00	4,534,723.15	4,648,263.50	5,581,082.49
EMS Program - State Internal	1,144.25	2,227.00	299.64	2,250.00	2,296.17	2,343.36	2,391.60
EMS Program - State External	10,821.66	15,035.00	4,324.60	9,625.00	9,843.67	10,067.58	10,296.87
EMS Program - Non-State	13,170.18	17,460.00	4,610.88	12,810.00	13,092.54	13,381.71	13,677.68
Total Expense	3,845,201.20	3,958,742.00	3,153,575.92	4,434,972.00	4,559,955.52	4,674,056.15	5,607,448.65

*as of 12/19/2022

FIRE DEPARTMENT



Salaries	3,096,050.00
Equipment	118,200.00
Contract Svcs	207,122.00
Employee Benefits	1,013,600.00
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	4,434,972.00

FIRE DEPARTMENT

Mission Statement

It is the mission of the Batavia Fire Department to professionally protect and preserve life, property and the environment and to minimize the loss, suffering and damage in our community through, proactive prevention education efforts, and high quality rapid response.

Purpose

The City of Batavia's Fire Department responds to emergency calls 24 hours per day, 365 days per year. In addition to fire suppression, the department also provides first responder EMT-Defibrillator services, hazardous materials response, several technical rescue services, conducts public education, commercial fire safety inspections and multi-dwelling inspections.

Major Service Activities

- Provide all operations for the control of fire both within the City and provide assistance to fire companies outside the City.
- Provide response and mitigation for hazardous material type incidents with specialized equipment.
- Perform fire safety inspections for commercial structures and multi-family dwellings.
- Serve as the lead agency for City emergency management activities and training.
- Provide rescue response for all type of emergencies.
- Conduct child safety seat training and inspections.
- Manage flood mitigation activities and ensure adherence to the National Flood Insurance Program (NFIP) and Community Rating System (CRS).

DEPARTMENT OF PUBLIC WORKS

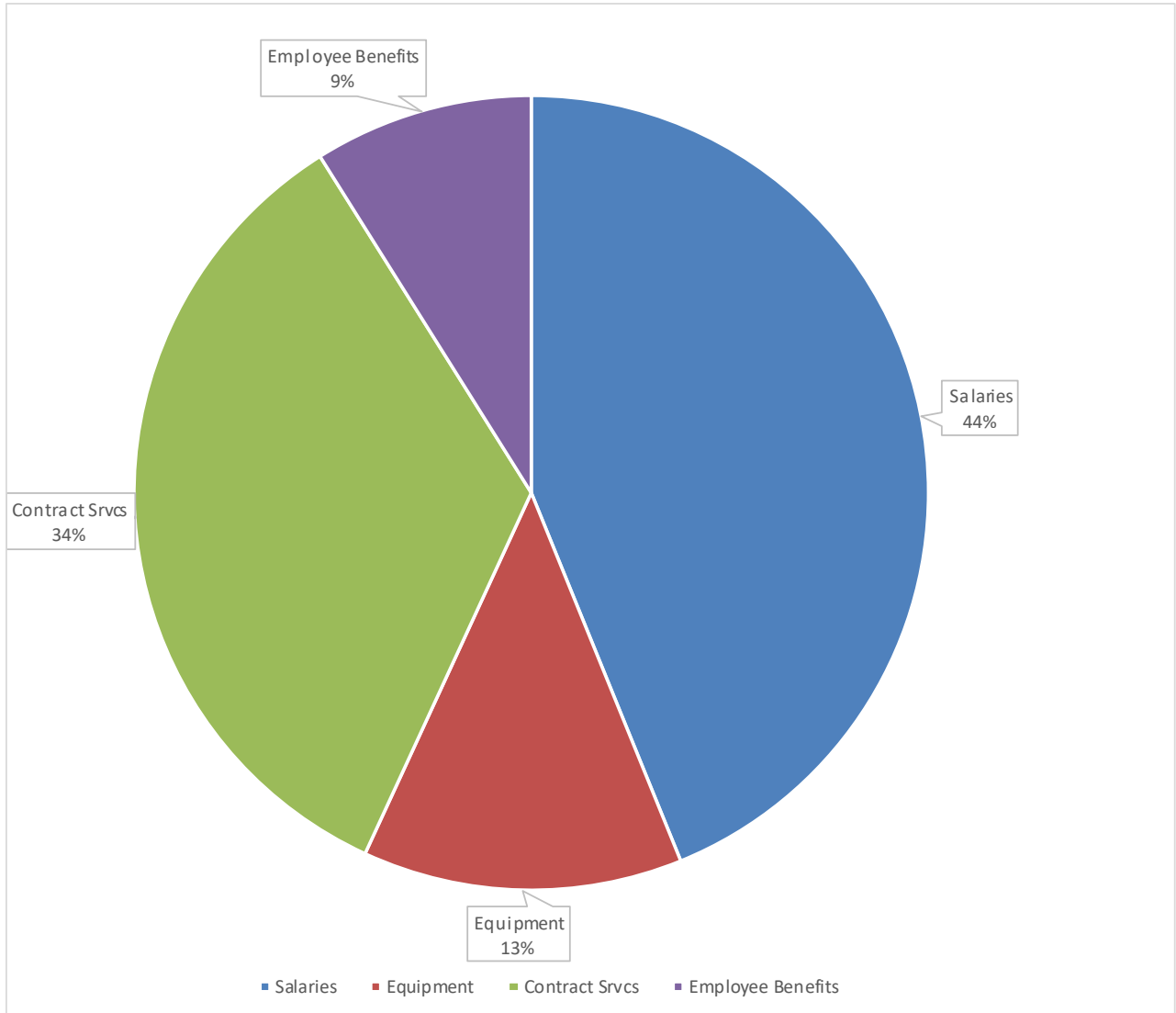


DEPARTMENT OF PUBLIC WORKS

Description	21/22 Actual	22/23 Budget	22/23 YTD Actual *	23/24 Proposed	24/25	25/26 Projected	26/27
Engineering	48,728.98	12,500.00	-	12,750.00	13,005.00	13,265.10	13,530.40
Public Works Administration	61,732.89	67,723.00	55,237.42	96,140.00	118,376.18	121,245.49	124,185.94
City Facilities	359,396.68	321,410.00	255,658.35	313,459.00	371,488.66	377,434.69	383,499.57
Inspection	313,147.85	385,835.00	277,407.70	413,907.00	395,083.21	404,482.83	414,111.37
Maintenance Administration	170,511.03	133,790.00	90,351.10	130,518.00	133,029.80	135,959.19	138,959.87
Street Maintenance	389,499.14	844,510.00	612,595.02	552,270.00	557,547.25	565,796.86	574,243.49
CHIPS - Highway Improvement	184,047.03	-	626,130.17	264,174.00	268,136.61	272,158.66	276,241.04
Public Works Garage	424,983.60	486,800.00	263,249.48	540,935.00	552,126.18	563,565.77	575,259.51
Snow Removal	366,781.42	480,830.00	220,408.61	472,934.00	466,968.27	476,007.63	485,240.84
Street Lighting & Traffic Signals	247,023.15	264,760.00	153,043.90	253,660.00	255,118.00	256,603.89	258,118.22
Sidewalk Repairs	-	-	-	-	-	-	-
Parking Lots	42,865.28	41,000.00	36,490.38	205,000.00	10,000.00	10,000.00	10,000.00
Parks	450,503.38	529,370.00	373,367.58	548,060.00	545,970.25	557,798.04	569,914.81
Historic Preservation	624.92	900.00	2,883.89	6,290.00	6,307.75	6,325.82	6,344.23
Planning & Zoning Boards	826.05	1,300.00	340.97	1,300.00	1,304.50	1,309.02	1,313.57
Storm Sewer	129,058.97	188,820.00	75,934.33	188,920.00	193,266.20	197,716.15	202,272.38
Refuse & Recycling	81,625.61	101,490.00	62,931.45	107,980.00	109,615.90	111,275.92	112,962.08
Street Cleaning	98,140.07	125,040.00	79,651.52	125,840.00	128,743.50	131,718.35	134,766.32
Total Expense	3,369,496.05	3,986,078.00	3,185,681.87	4,234,137.00	4,126,087.25	4,202,663.41	4,280,963.64

*as of 12/19/2022

DEPARTMENT OF PUBLIC WORKS



Salaries	1,857,030.00
Equipment	551,106.00
Contract Svcs	1,447,941.00
Employee Benefits	378,060.00
	<hr/>
	4,234,137.00

DEPARTMENT OF PUBLIC WORKS

MISSION STATEMENT

The Department of Public Works will utilize city staff, equipment, data, and technology to:

- Provide adequate, safe, and environmentally sound water supply, water distribution, wastewater collection, and wastewater treatment processes.
- Provide for a safe and efficient vehicular and pedestrian transportation system of streets and sidewalks.
- Provide for the proper conveyance of rainfall runoff from all City right-of-ways.
- Provide sufficient, safe parks and facilities for all citizens and visitors to the community.
- Provide basic building maintenance services to all City owned facilities.
- Provide for the administration of the NYS Building Code, Zoning Laws, Building Permits, Planning, Zoning, Historic Preservation and Property Maintenance Ordinances.

Purpose

Maintain the City's water, wastewater, drainage, and transportation infrastructure to support a vibrant and affordable community, provide recreational facilities in a safe environment where citizens can live and play, and ensure the quality of residential and business structures and neighborhoods.

In order to accomplish the mission:

1. Treat all people with dignity and respect;
2. Maintain a working environment that promotes cooperation and understanding within the workforce;
3. Maintain all equipment in top working condition;
4. Ensure that all properties and work areas are safe and sanitary for efficient utilization;
5. Provide an environment that will allow for a free exchange of ideas;
6. Understand, plan for, and use technology for daily operations.

PUBLIC WORKS ADMINISTRATION

The Department of Public Works Administration is responsible for providing coordination to all bureaus of the Department of Public Works through leadership and support in order to ensure that all duties and functions are carried out effectively and efficiently. Public Works Administration also prepares and monitors the operating budgets, oversees the development and updating of the department's long term capital plan, provides project management for

Federal, State and City infrastructure projects, serves as liaison to State and Federal agencies, and manages tasks and duties not specifically assigned to a bureau.

Major Service Activities

- Provide planning, coordination and oversight of all Public Works activities.

ENGINEERING

The Bureau of Engineering coordinates the design and construction of the larger infrastructure projects that cannot be completed with City manpower and requires the consulting services of an outside engineering firm. Projects include water and sewer line replacement, street reconstruction and paving, sidewalk replacement, feasibility studies and major repairs to facilities.

Major Service Activities

- Develop and maintain maps and other records of the City's infrastructure.
- Perform capital planning and analysis of the City's infrastructure.
- Develop construction plans and specifications.
- Administer and inspect City construction contracts.

CITY FACILITIES

This cost center provides for the maintenance of City Hall and the City buildings. There are a number of accounts charged to City Facilities. These include supplies and materials, contract services, travel and training, repair and maintenance, electricity, heat and custodial services.

Major Service Activities

- Provide for labor and maintenance costs associated with the upkeep of City Hall.
- Provide for other costs necessary in maintaining City facilities.

INSPECTION

The Bureau of Inspection is responsible for enforcing all Federal, State, and local regulations intended to control and preserve the safe construction, alteration, use, and occupancy of all buildings and other structures in the City. The bureau administers the building code, zoning laws, and property maintenance ordinances that enhance the quality and attractiveness of the community.

Major Service Activities

- Review and process building permits.
- Review and process zoning requests.

- Enforce Batavia Municipal Code sections dealing with the maintenance of property.
- Serve as main point of contact for residents needing information regarding the National Flood Insurance Community Rating System.
- Oversee the activities of the Zoning Board of Appeals, Planning and Development Committee, and Historic Preservation Commission.

BUREAU OF MAINTENANCE ADMINISTRATION

The Superintendent of the Bureau of Maintenance plans and directs the activities of the Bureau of Maintenance. The specific work details are covered through the separate cost center. This cost center serves as a clearinghouse for all activities.

Major Service Activities

- Provide planning, coordination, and oversight of all Bureau of Maintenance activities.

STREET MAINTENANCE

The Bureau of Maintenance is responsible for the safe and productive repair and maintenance of all City streets, and parking lots.

Major Service Activities

- Maintenance of 50 miles of City roads and 7 miles of State roads.
- Maintain pavement markings and traffic signs.
- Maintenance of 12 municipal parking lots.

PUBLIC WORKS GARAGE

The Public Works Garage is responsible for the repair and maintenance of all City owned motorized vehicles; including police cars, fire apparatus, light duty vehicles and heavy equipment.

Major Service Activities

- Maintenance and repair of the entire fleet of city vehicles, heavy and small equipment.

SNOW REMOVAL

The Bureau of Maintenance is responsible for snow and ice removal from all City streets and parking lots. A priority snow removal plan is employed to ensure that all City streets and parking lots are easily passable and safe for all vehicular traffic.

Major Service Activities

- Snow plowing of City streets and parking lots.
- Treat City streets and parking lots with de-icing agents
- Plow/ shovel city property sidewalks
- Removal of snow from parking lots
- Plow sidewalks after a 4 inch event if time and manpower permits

STREET LIGHTING AND TRAFFIC SIGNALS

This cost center provides funding for the operation and maintenance of street lights and traffic signals within the City. Electrical costs to operate lights and signals are charged to this account.

Major Service Activities

- Repair and maintenance of all City owned street lights.
- Repair and maintenance of all City owned traffic signals, and NYSDOT traffic signals within the City limits.

SIDEWALK REPAIRS

This cost center is used for sidewalk replacement.

Major Service Activity

- Contract replacement of sidewalks.

PARKING LOTS

The Bureau of Maintenance is responsible for maintaining 12 municipal parking lots. This program identifies capital improvements to municipal parking lots consistent with the City's Parking Lot and Sports Surface Management Plan.

PARKS

The Bureau of Maintenance is responsible for the maintenance and operations of all City parks, athletic fields, tennis courts, Spray Park, City Hall grounds, and other City owned green spans. Parks also provides funding for tree trimming and removal of trees on City properties and efforts to beautify the City.

Major Service Activities

- Maintenance of 95 acres of City parklands.
- Maintain the grounds of the Police Department, Youth Bureau, Public Works Garage, City Hall and the downtown corridor.

- Operates the City's yard waste station.
- Install and maintain hanging flower baskets, and banners.
- Provide for tree trimming, removal and planting of new trees on City owned property.
- Set-up/Breakdown for special events such as Jackson Square concerts, Summer in City, Picnic in the Park, City Market, the Ramble and more.

HISTORIC PRESERVATION

This program supports the Historic Preservation Commission whose responsibility is to protect and enhance the landmarks and historic districts within the City of Batavia.

Major Service Activities

- Protect and enhance the landmarks and historic districts which represent distinctive elements of the City of Batavia's historic, architectural and cultural heritage.
- Foster civic pride in the accomplishments of the past.

PLANNING AND ZONING BOARDS

This program supports the Planning and Development Committee and Zoning Board of Appeals.

Major Service Activities

- Developing a plan to maximize the proper use of public and private lands as outlined in the Comprehensive Plan of the City.
- Provide such advice as to assist the City Council in developing a strategy that interprets, plans and leads in the implementation of the land use components of the Comprehensive Plan of the City.
- Review and approve or disapprove the aesthetics and architectural design on all new construction plans and/or extensive renovations to the exterior of any building within the City of Batavia, excluding industrial buildings.
- With authorization of Council, the power to review and approve or disapprove site plans and plats.
- Hear and decide appeals and requests for variances from the requirements of Zoning Code.
- Hear and decide appeals when it is alleged that there is an error in any requirement, decision or determination made by the local administrator in the enforcement or administration of the Zoning Code.

STORM SEWER

Under the direction of the Public Works, the Bureau of Maintenance is responsible for repair of City owned storm sewer lines and catch basins. The Bureau of Maintenance also provides storm sewer maintenance and inspection programs that include flushing, cleaning and televising storm sewer lines. The Bureau of Water and Wastewater operates and maintains storm sewer pumping

stations where gravity sewers are collect and pump directly to an open waterway or an adjacent gravity sewer which is not as deep.

Major Service Activities

- Clean and inspect all storm sewer lines.
- Repair catch basins and manholes.
- Maintenance of electrical, control and pumping systems at pump stations.

REFUSE AND RECYCLING

The Bureau of Maintenance maintains the Yard Waste Station where City residents and other City departments can drop off yard waste; such as leaves, limbs, grass clippings and brush for disposal.

Major Service Activities

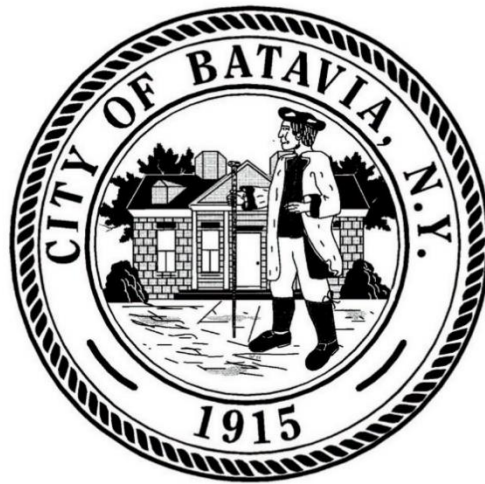
- Regulate the types of materials dropped off at the station.
- Dispose of yard waste materials by grinding it into compost material.

STREET CLEANING

The Bureau of Maintenance is responsible for sweeping and cleaning City streets and parking lots. Costs associated with street cleaning are included in this cost center.

Major Service Activities

- Utilize street sweeping machinery.
- Utilize other equipment for leaf pickup.



WATER FUND

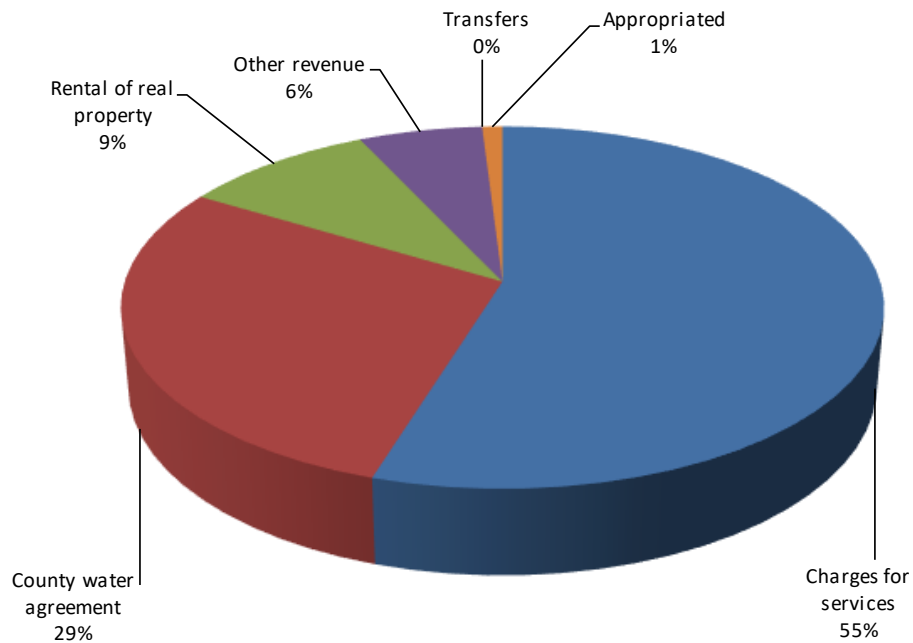
	Actual 21/22	Budget 22/23	YTD Actual * 22/23	Proposed 23/24	Projected		
					24/25	25/26	26/27
REVENUES:							
Charges for services	(3,074,424.54)	(2,916,690.00)	(1,872,472.24)	(3,202,884.00)	(3,283,741.68)	(3,348,366.51)	(3,414,283.84)
County water agreement charges	(1,463,899.38)	(1,586,470.00)	(758,235.00)	(1,680,365.00)	(1,696,893.93)	(1,737,870.27)	(1,779,871.03)
Rental of real property	(550,000.00)	(550,000.00)	(275,000.00)	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)
Other operating revenue	(766,385.32)	(197,399.00)	(158,944.41)	(322,295.00)	(158,979.43)	(173,692.52)	(189,847.68)
Interest income	(0.55)	(10,000.00)	(2,396.88)	(29,890.00)	(1,000.00)	(1,000.00)	(1,000.00)
Transfers in	(206,072.12)	-	(78,515.00)	-	-	-	-
Appropriated reserves	-	(50,000.00)	-	(57,500.00)	(244,783.00)	(241,985.00)	(186,408.00)
TOTAL WATER FUND REVENUES	(6,060,781.91)	(5,310,559.00)	(3,145,563.53)	(5,842,934.00)	(5,935,398.04)	(6,052,914.31)	(6,121,410.56)
EXPENDITURES:							
Reserves	-	78,515.00	-	79,730.00	144,079.10	174,176.80	205,607.60
Contingency	-	20,000.00	-	5,050.00	15,000.00	15,000.00	15,000.00
Depreciation	-	-	-	-	-	-	-
Administration - water	2,386,493.31	2,577,399.00	1,695,375.97	2,788,861.00	2,809,864.57	2,831,152.19	2,852,729.78
Pump station & filtration	1,249,350.10	1,384,420.00	1,055,210.17	1,599,077.00	1,639,053.93	1,680,030.27	1,722,031.03
Water distribution	470,228.05	418,280.00	306,327.72	478,330.00	431,350.75	442,134.52	453,187.88
Medical insurance	-	-	-	-	-	-	-
Debt service - Bonds	62,637.55	244,785.00	32,162.85	241,986.00	244,783.00	241,985.00	186,408.00
Debt service - BAN	-	-	-	-	-	-	-
Install. purchase debt - municipal lease	-	-	-	15,000.00	-	-	-
Debt service - energy lease	362.47	-	-	-	-	-	-
Transfers for capital projects	-	-	-	-	-	-	-
Transfers to other funds	757,662.12	587,160.00	390,675.00	634,900.00	651,266.70	668,435.53	686,446.27
TOTAL WATER FUND EXPENDITURES	4,926,733.60	5,310,559.00	3,479,751.71	5,842,934.00	5,935,398.04	6,052,914.31	6,121,410.56

*as of 12/19/2022

WATER FUND

WATER FUND REVENUES

2023/2024



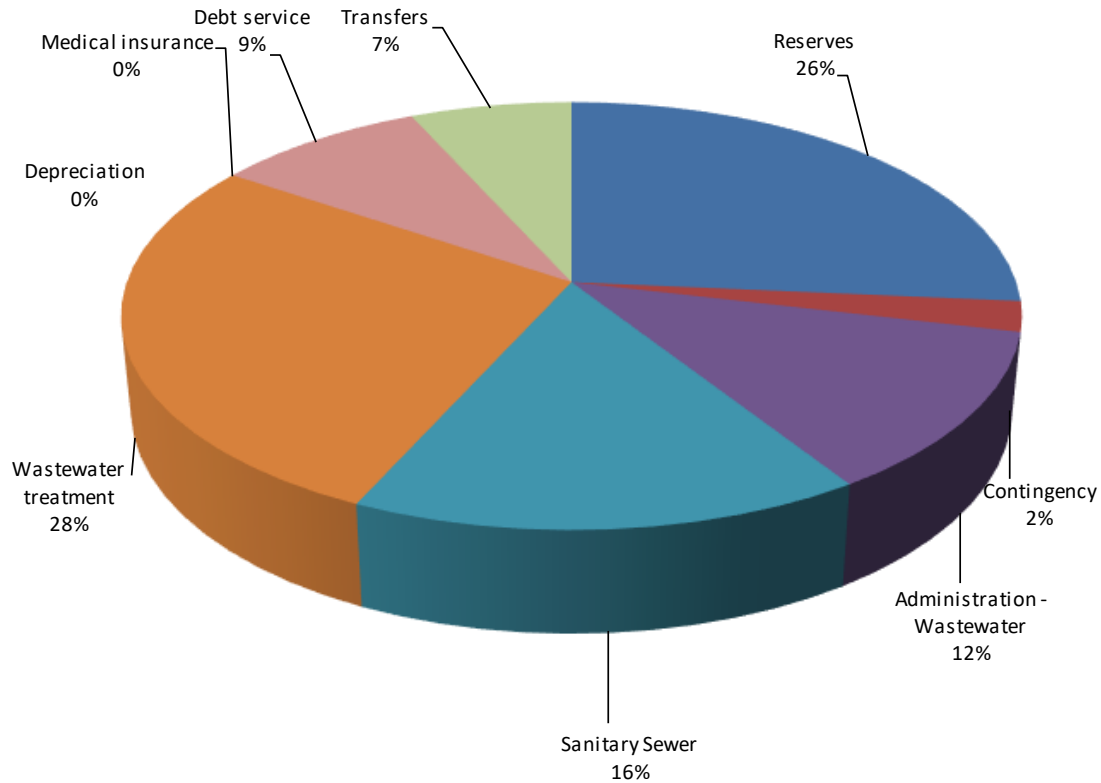
	22/23 YTD Actual *		23/24 Budget	
	Amount	Percent	Amount	Percent
Charges for services	\$ (1,872,472.24)	60%	\$ (3,202,884.00)	55%
County water agreement	(758,235.00)	24%	(1,680,365.00)	29%
Rental of real property	(275,000.00)	9%	(550,000.00)	9%
Other revenue	(161,341.29)	5%	(352,185.00)	6%
Transfers	(78,515.00)	2%	-	0%
Appropriated	-	0%	(57,500.00)	1%
TOTAL REVENUES	\$ (3,145,563.53)	100%	\$ (5,842,934.00)	100%

* as of 12/19/2022

WATER FUND

WATER FUND EXPENSE SUMMARY

2023/2024



	22/23 YTD Actual *		23/24 Budget	
	Amount	Percent	Amount	Percent
Reserves	\$ -	0%	\$ 1,158,918.00	26%
Contingency	-	0%	100,000.00	2%
Depreciation	-	0%	-	0%
Administration - Wastewater	574,859.60	23%	534,069.00	12%
Sanitary Sewer	562,172.25	23%	697,600.00	16%
Wastewater treatment	683,397.10	28%	1,212,130.00	28%
Medical insurance	-	0%	-	0%
Debt service	45,908.82	2%	386,393.00	9%
Transfers	588,904.00	24%	296,540.00	7%
TOTAL REVENUES	\$ 2,455,241.77	100%	\$ 4,385,650.00	100%

* as of 12/19/2022

WATER FUND

RESERVES

These are budgetary accounts set up for the purpose of funding various reserves established pursuant to General Municipal Law, §6-c and §6-j. They include several capital (type) reserve funds set up to purchase capital equipment and accomplish Water Fund projects.

CONTINGENCY

The contingency line is included in the budget to provide funding for unexpected events. Expenditures may not be charged directly to the contingency appropriation. The City Council must first modify the budget by transferring from the contingency appropriation to the expense account needing funding. Using the contingency appropriation does not increase the original budget, it reallocates funding.

DEPRECIATION

Depreciation is the cost of a fixed asset charged as an expense during a particular period, where the cost of the fixed asset is prorated over the estimated service life of the asset and a portion of that cost is charged to depreciation each reporting period. The entire cost of the asset is ultimately charged off as an expense.

ADMINISTRATION

Water Administration has the responsibility for planning, directing and coordinating Batavia's water systems. This includes maintenance of water lines, inspection and testing, customer relations, personnel management, water billing and reporting, and record keeping.

Major Service Activities

- Perform water meter readings
- Conduct water billing
- Maintain computerized records
- Review and recommend any system modifications

PUMP AND FILTRATION

This account provides funding for the maintenance and operation of the Water Treatment Plant, which provides residents of Batavia with water. Proper water treatment is a highly technical, sensitive process involving intake, chemical treatment, filtration, chlorination, storage and distribution to customers. All water is treated to meet regulatory requirements of the NYSDOH and the USEPA.

WATER DISTRIBUTION

This program includes expenditures for the maintenance of the water distribution system. This includes testing, calibrating and maintaining meters for residential, commercial and industrial customers

Major Service Activities

- Perform meter and valve repairs and installation
- Perform hydrant repair and maintenance
- Perform water line repairs, both main lines and services
- Maintain necessary certifications for operation personnel

DEBT SERVICE-BONDS

Expenditures for long-term debt principal and interest payments of serial bonds. These bonds pay for larger Water Fund capital projects such as major water line replacement.

DEBT SERVICE-BAN

Expenditures for long-term debt principal and interest payments for bond anticipation notes (BANs). The BAN is typically used for reimbursement grant projects that require payment up front and reimbursement at the end of the capital project.

INSTALLMENT PURCHASE DEBT-MUNICIPAL LEASE

Expenditures for long-term debt principal and interest payments of Installment Purchase Debt. Debt under this category will be used again starting FY2021/22 to purchase a Vacuum Jetter truck.

DEBT SERVICE-ENERGY LEASE

Expenditures for long-term debt principal and interest payments of other long-term debt. Debt under this category was used to fund an energy performance construction project for all City facilities.

TRANSFERS FOR CAPITAL PROJECTS

Water Fund Capital Projects includes those projects, purchases, and developments which represent a long-term or permanent improvement. For purposes of definition, capital improvements represent an undertaking that has a specific objective, can be easily distinguishable from other work being performed, has a definite beginning and end, does not occur annually, and has a total cost in excess of \$50,000 for building, and building and site improvements; or \$200,000 for infrastructure.

TRANSFERS TO OTHER FUNDS

Legally authorized transfers to another fund through which the resources are to be expended.



WASTEWATER FUND

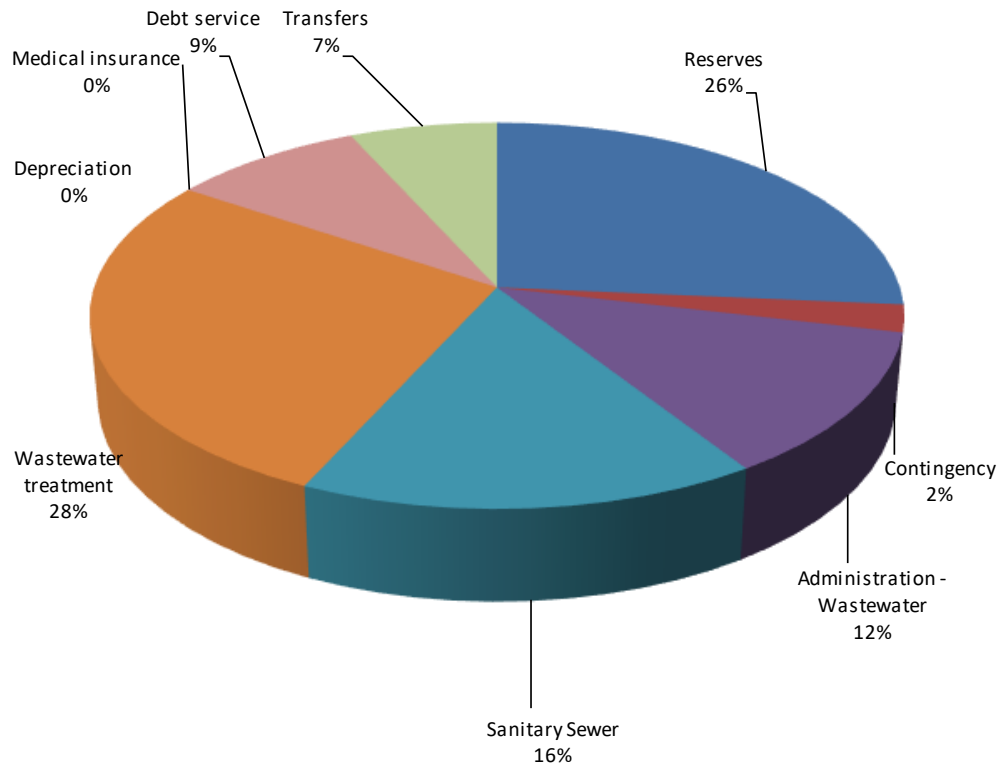
	Actual 21/22	Budget 22/23	YTD Actual * 22/23	Proposed 23/24	Projected		
					24/25	25/26	26/27
VENUES:							
Charges for services	(4,138,166.07)	(2,771,775.00)	(2,160,433.40)	(3,820,000.00)	(3,780,500.00)	(3,780,500.00)	(3,780,500.00)
Other operating revenue	(237,783.89)	(128,860.00)	-	(54,150.00)	(71,600.00)	(71,600.00)	(71,600.00)
Interest income	(6,010.96)	(12,000.00)	(24,407.53)	(52,000.00)	(1,280.00)	(1,280.00)	(1,280.00)
Transfers in	(1,470,724.68)	-	(315,164.00)	-	-	-	-
Appropriated reserves	-	(249,000.00)	-	(459,500.00)	(350,000.00)	(350,000.00)	(350,000.00)
TOTAL WASTEWATER REVENUES	(5,852,685.60)	(3,161,635.00)	(2,500,004.93)	(4,385,650.00)	(4,203,380.00)	(4,203,380.00)	(4,203,380.00)
PENDITURES:							
Reserves	-	315,164.00	-	1,158,918.00	1,096,701.93	1,030,765.50	1,020,291.29
Contingency	-	20,000.00	-	100,000.00	25,000.00	25,000.00	25,000.00
Depreciation	1,561,782.08	-	-	-	-	-	-
Loss on sale of assets	-	-	-	-	-	-	-
Administration - wastewater	297,960.06	436,873.00	574,859.60	534,069.00	546,724.37	559,692.07	572,980.11
Sanitary sewers	327,703.64	703,690.00	562,172.25	697,600.00	804,116.10	818,771.55	834,109.43
Wastewater treatment	713,997.51	1,025,380.00	683,397.10	1,212,130.00	1,033,947.60	1,058,487.02	1,083,774.59
Medical insurance	-	-	-	-	-	-	-
Debt service - Bonds	86,489.38	386,788.00	45,908.82	386,393.00	386,817.00	386,393.00	328,058.00
Debt service - BAN	-	-	-	-	-	-	-
Install. purchase debt - municipal lease	-	-	-	-	-	-	-
Debt service - energy lease	144.14	-	-	-	-	-	-
Transfers for capital projects	-	-	-	-	-	-	-
Transfers to other funds	1,650,294.68	273,740.00	588,904.00	296,540.00	310,073.00	324,270.86	339,166.59
TOTAL WASTEWATER EXPENDITURES	4,638,371.49	3,161,635.00	2,455,241.77	4,385,650.00	4,203,380.00	4,203,380.00	4,203,380.00

*as of 12/19/2022

WASTEWATER FUND

WASTEWATER FUND REVENUE

2023/2024



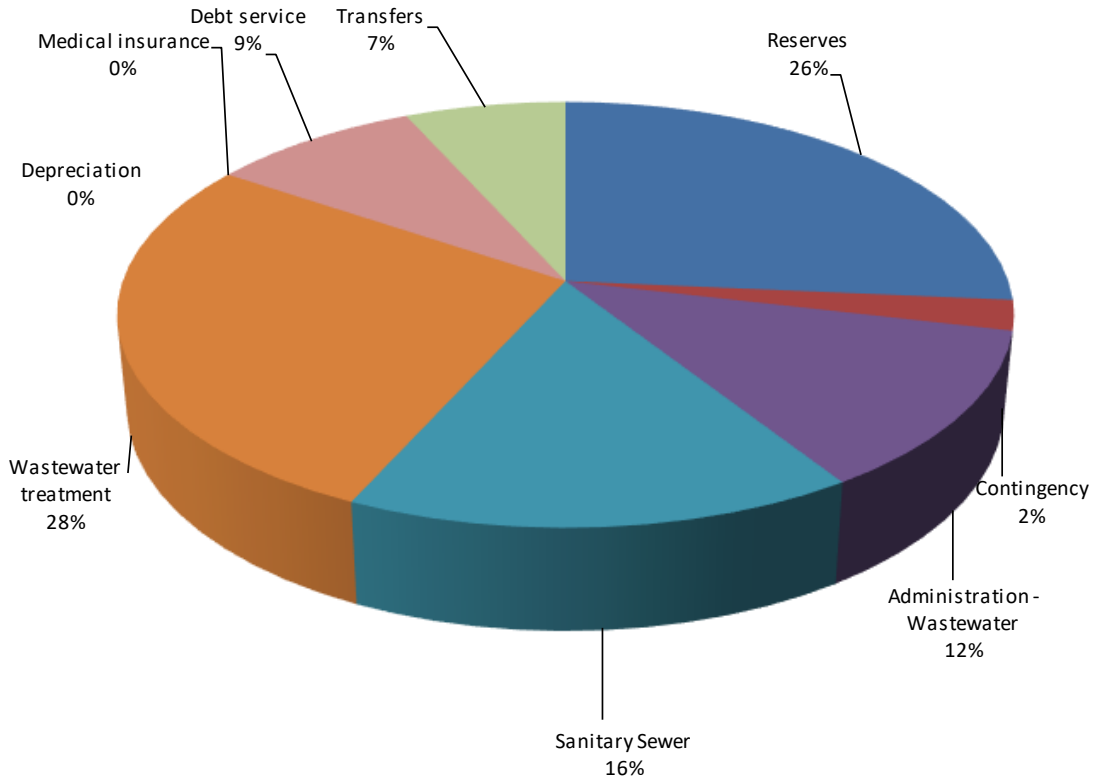
	22/23 YTD Actual *			23/24 Budget		
	Amount	Percent		Amount	Percent	
Reserves	\$ -	0%		\$ 1,158,918.00	26%	
Contingency	-	0%		100,000.00	2%	
Depreciation	-	0%		-	0%	
Administration - Wastewater	574,859.60	23%		534,069.00	12%	
Sanitary Sewer	562,172.25	23%		697,600.00	16%	
Wastewater treatment	683,397.10	28%		1,212,130.00	28%	
Medical insurance	-	0%		-	0%	
Debt service	45,908.82	2%		386,393.00	9%	
Transfers	588,904.00	24%		296,540.00	7%	
TOTAL REVENUES	\$ 2,455,241.77	100%		\$ 4,385,650.00	100%	

* as of 12/19/2022

WASTEWATER FUND

WASTEWATER FUND EXPENSES

2023/2024



	22/23 YTD Actual *		23/24 Budget	
	Amount	Percent	Amount	Percent
Reserves	\$ -	0%	\$ 1,158,918.00	26%
Contingency	-	0%	100,000.00	2%
Depreciation	-	0%	-	0%
Administration - Wastewater	574,859.60	23%	534,069.00	12%
Sanitary Sewer	562,172.25	23%	697,600.00	16%
Wastewater treatment	683,397.10	28%	1,212,130.00	28%
Medical insurance	-	0%	-	0%
Debt service	45,908.82	2%	386,393.00	9%
Transfers	588,904.00	24%	296,540.00	7%
TOTAL REVENUES	\$ 2,455,241.77	100%	\$ 4,385,650.00	100%

* as of 12/19/2022

WASTEWATER FUND

RESERVES

These are budgetary accounts set up for the purpose of funding various reserves established pursuant to General Municipal Law, §6-c and §6-j. They include several Capital (type) reserve funds to purchase Wastewater Fund equipment or accomplish capital projects.

CONTINGENCY

The contingency line is included in the budget to provide funding for unexpected events. Expenditures may not be charged directly to the contingency appropriation. The City Council must first modify the budget by transferring from the contingency appropriation to the expense account needing funding. Using the contingency appropriation does not increase the original budget, it reallocates funding.

DEPRECIATION

Depreciation is the cost of a fixed asset charged as an expense during a particular period, where the cost of the fixed asset is prorated over the estimated service life of the asset and a portion of that cost is charged to each reporting period. The entire cost of the asset is ultimately charged off as an expense.

ADMINISTRATION

Wastewater Administration has the responsibility for planning, directing and coordinating Batavia's Wastewater systems. This includes maintenance of sewer lines, inspection and testing, customer relations, personnel management, sewer billing, reporting and record keeping.

SANITARY SEWERS

The Bureau of Maintenance is responsible for the repair, preventative maintenance and inspection of all sanitary wastewater lines and manholes. The Bureau of Water and Wastewater is responsible for maintenance of pump stations and force mains. The Bureau of Water and Wastewater operates and maintains sanitary sewer pumping stations where gravity sewers collect and pump directly to an adjacent gravity sewer which is not as deep or directly to the treatment facility.

WASTEWATER TREATMENT

Wastewater Treatment funds the operation and maintenance of the Wastewater Treatment Plant in accordance with New York State standards and requirements of the USEPA.

DEBT SERVICE-BONDS

Expenditures for long-term debt principal and interest payments of serial bonds. These bonds pay for larger capital improvement projects. Debt under this category will be used again starting FY2021/22 to purchase a Vacuum Jetter truck.

INSTALLMENT PURCHASE DEBT-MUNICIPAL LEASE Expenditures for long-term debt principal and interest payments of Installment Purchase Debt.

DEBT SERVICE-ENERGY LEASE

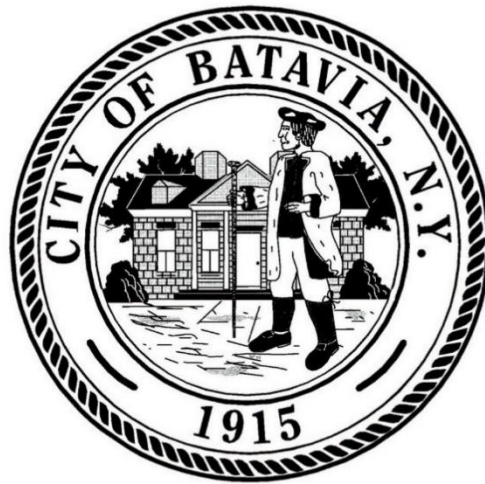
Expenditures for long-term debt principal and interest payments of other long-term debt. Debt under this category was used to fund an energy performance construction project for all City facilities.

TRANSFERS FOR CAPITAL PROJECTS

Wastewater-Capital Projects includes those projects, purchases, and developments which represent a long-term or permanent improvement. For purposes of definition, capital improvements represent an undertaking that has a specific objective, can be easily distinguishable from other work being performed, has a definite beginning and end, does not occur annually, and has a total cost in excess of \$50,000 for building, and building and site improvements; or \$200,000 for infrastructure.

TRANSFERS TO OTHER FUNDS

Legally authorized transfers to another fund through which the resources are to be expended.





CITY CENTRE FUND

City Centre Administration has the responsibility for operation and maintenance of the City Centre Concourse.

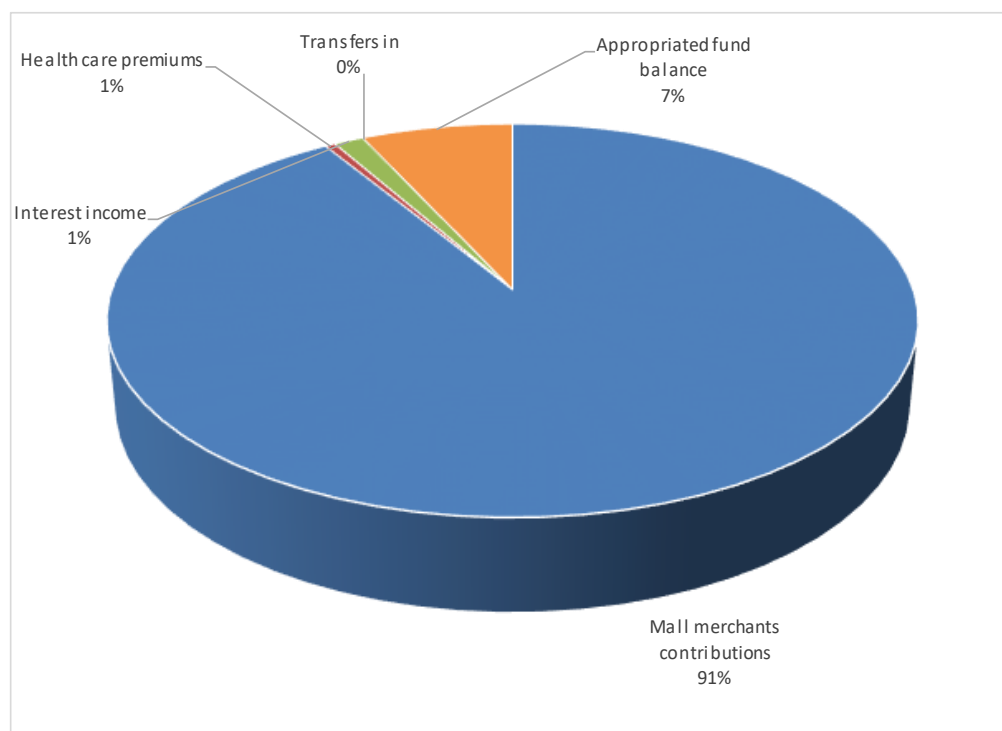
	Actual 21/22	Budget 22/23	YTD Actual * 22/23	Proposed 23/24	Projected		
					24/25	25/26	26/27
REVENUES:							
Mall merchants contributions	(220,505.74)	(224,536.00)	(224,535.99)	(230,344.00)	(230,344.00)	(224,536.00)	(225,500.00)
Health care premiums	(699.41)	(40.00)	-	(1,180.00)	(1,191.80)	(1,203.73)	(1,215.76)
Interest income	(2,136.77)	(750.00)	(2,141.28)	(3,500.00)	(1,000.00)	(1,500.00)	(2,200.00)
Other revenue	(3,864.81)	(940.00)	(2,837.99)	(440.00)	(1,440.00)	(1,440.00)	(1,440.00)
Transfers in	(160,000.00)	-	-	-	-	-	-
Appropriated fund balance	-	-	-	(17,761.00)	(28,245.59)	(34,394.13)	(34,738.06)
TOTAL CITY CENTRE REVENUES	(387,206.73)	(226,266.00)	(229,515.26)	(253,225.00)	(262,221.39)	(263,073.86)	(265,093.82)
EXPENDITURES:							
Administration - city centre	131,444.24	185,848.00	101,963.36	218,235.00	222,281.20	224,504.01	226,749.05
Contingency	-	7,508.00	-	-	3,441.99	725.46	150.72
Depreciation	39,899.14	-	-	-	-	-	-
Transfers to other funds	30,520.00	32,910.00	32,910.00	34,990.00	36,498.20	37,844.38	38,194.05
TOTAL CITY CENTRE EXPENDITURES	201,863.38	226,266.00	134,873.36	253,225.00	262,221.39	263,073.85	265,093.82

* as of 12/19/2022

CITY CENTRE FUND

CITY CENTRE FUND REVENUES

2023/2024



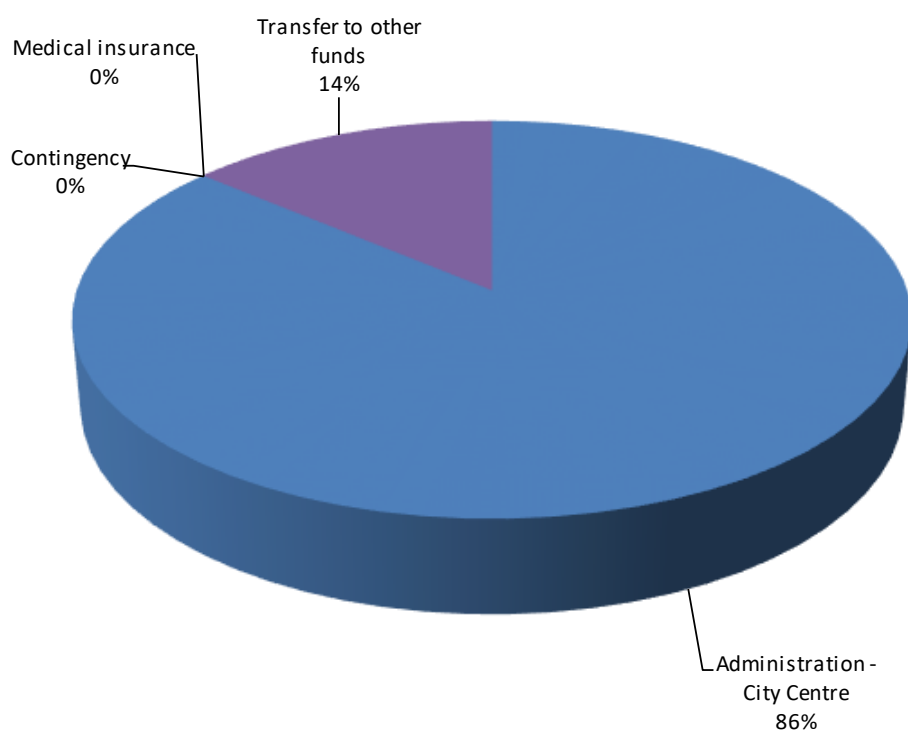
	22/23 YTD Actual *		23/24 Budget	
	Amount	Percent	Amount	Percent
Mall merchants contributions	\$ (224,535.99)	98%	\$ (230,344.00)	91%
Health care premiums	-	0%	(1,180.00)	0%
Interest income	(2,141.28)	1%	(3,500.00)	1%
Other revenue	(2,837.99)	1%	(440.00)	0%
Transfers in	-	0%	-	0%
Appropriated fund balance	-	0%	(17,761.00)	7%
TOTAL REVENUES	\$ (229,515.26)	100%	\$ (253,225.00)	100%

* as of 12/19/2022

CITY CENTRE FUND

CITY CENTRE FUND EXPENSES

2023/2024



	22/23 YTD Actual *		23/24 Budget	
	Amount	Percent	Amount	Percent
Administration - City Centre	\$ 101,963.36	76%	\$ 218,235.00	86%
Contingency	-	0%	-	0%
Medical Insurance	-	0%	-	0%
Transfer to other funds	32,910.00	24%	34,990.00	14%
TOTAL REVENUES	\$ 134,873.36	100%	\$ 253,225.00	100%

* as of 12/19/2022

SECTION 6

MISCELLANEOUS FUNDS



MISCELLANEOUS

CAPITAL FUND

The City's Capital Fund accounts for financial resources used for the acquisition or construction of capital facilities, other than those financed by proprietary funds and equipment purchases financed in whole or in part from the proceeds of obligations.

WORKER'S COMP FUND

The City's Worker's Comp fund is a government fund that houses the expenses the City experiences in providing worker's compensation insurance coverage on their employees. It is funded by contributions from the General, Water, Wastewater Funds and City Centre Funds.

HEALTH INSURANCE FUND

The City's Health Insurance Fund is a new fund added in FY18/19. This fund pays for a self-insured health insurance policy for City employees. The Health Insurance Fund is funded by contributions from the General, Water, Wastewater and City Centre Funds.

SMALL CITIES FUND

The Small Cities Fund is a governmental fund used to account for the activity of the City's New York State Small Cities Block Grant and U.S. Department of Housing and Urban Development Programs.

SPECIAL GRANT AND BATAVIA DEVELOPMENT CORPORATION FUND

The Special Grant Fund is a governmental fund that is used to account for Community Development Block Grants and other federal grants not required to be accounted for in other funds. It also houses the business development revolving loan fund which offers financial loans and grants to small business in the City of Batavia when conventional financing is unavailable. The City has an economic development services agreement with the Batavia Development Corporation, a 501(c)3, to administer the City's revolving loan fund and oversee economic development activities within the City.

BUSINESS IMPROVEMENT DISTRICT FUND

The Business Improvement District (BID) Fund was re-established this fiscal year by City Council resolution at the recommendation of the New York State Office of the State Comptroller as a result of an audit performed in the City in the FY 17/18. This fund will be utilized to take custody of BID charges levied along with excess charges levied in previous years. Those funds will be maintained in the BID Fund where the City will account for receipts and disbursements properly.



SECTION 7

CAPITAL & DEBT



CAPITAL IMPROVEMENTS

CAPITAL IMPROVEMENT PLAN

Following is the City's Capital Improvement Plan in updated and reviewed by City Council annually. Included in the plan are capital expenditures and capital projects. They are defined as follows:

Capital expenditures are defined in the City's financial statements as asset acquisitions that are added to the capital asset accounts. Capitalization thresholds are as follows:

Asset	Capitalization	Useful life
Buildings	\$50,000	25-50 years
Building & site improvements	\$50,000	10-50 years
Infrastructure	\$200,000	25-50 years
Furniture/ Equipment	\$5,000	3-20 years
Vehicles	\$20,000	3-5 years

It is important for the City to maintain an adequate balance between contributions to capital improvements and non-capital expenditures. Both capital and non-capital expenditures play an important role in the long-range financial health of the City and both must be planned for, implemented, and controlled with equal care to prevent them from precipitating future financial crises.

Although the importance of maintaining a balance between capital and non-capital is an easily understood concept, the application of this concept is more difficult.

As has been discussed, the City is experiencing challenges in revenue while still seeking to maintain its capital base as well as fund increasing operating expenditures. Quite obviously, this situation and environment makes it difficult to maintain an adequate balance between the capital and non-capital expenditures.

Due to the aforementioned situation, it will become increasingly difficult to meet the necessary resources or funding for capital expenditures. However, time and effort has been put into identifying the City's needs with the idea that difficult decisions will have to be made in order to address the City's capital needs. It is true that a plan with no funding is much less effective.

Discussions continue to take place with City Council regarding funding mechanisms to address the City's capital needs.

Nonetheless, even without adequate funding, the needs do not disappear and we must be aware of the City's needs; therefore, the City's capital plan is presented on the following page.

As outlined in the City's Strategic Plan, the City has developed capital improvement plan for all City facilities. Currently the City is evaluating the Alva Place lot for construction of a new Police Station.

Any remaining buildings will have a capital plan developed in future years. It is the City's goal to develop and fund capital plans for all City facilities.

Capital Plan Impact on Operations. Included in each capital plan is the expected cost of improvements, impacts on the general fund and use of reserve funds. Below are definitions used in each capital plan.

Total: This is the total annual cost of the capital expenditure for the respective year.

Budget Contribution: This is the total impact on the operating budget not including use of reserve funds.

Reserve Expenditure: This is the amount of reserve funds that will be needed to complete the respective capital expenditure.

Reserve Balance: This is the estimated reserve balance following capital expenditures.

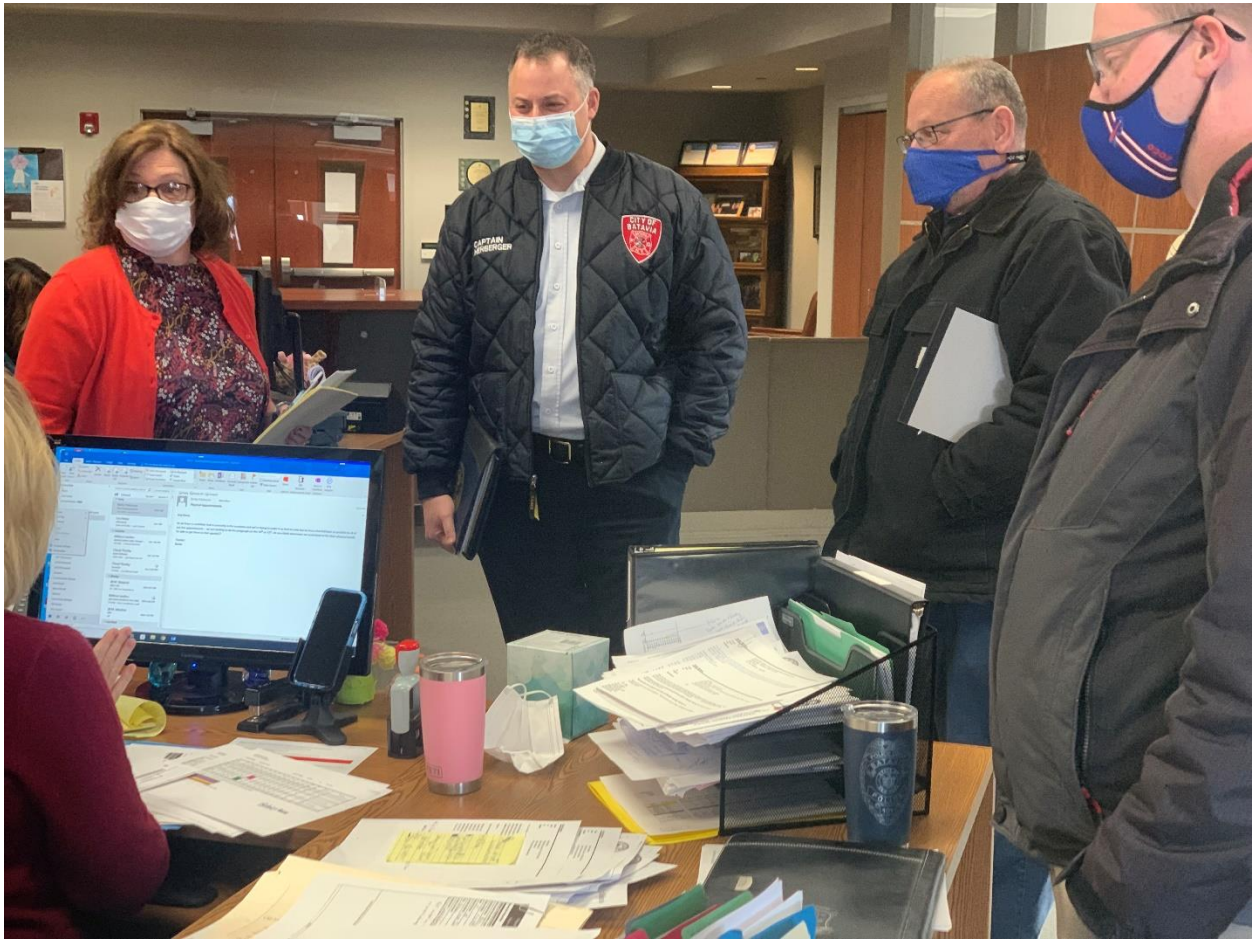
Following each capital plan is an explanation of sources and uses for each plan and future expectations and impacts on operating budgets. The water and sewer capital plans utilize a combination of long-term debt service and reserve funds for completing each capital plan.

Capital & Debt Impact

The proposed capital projects for will not increase debt service payments in FY 22/23, however the City is preparing to bond the construction of the new Police Facility once design and engineering is complete and we have the projected cost of construction.

CAPITAL EXPENDITURES

Fund	Project	2023-2024
Facility		
GEN	I/S Lights T-8 Fixtures	\$ 6,000
GEN	Hot Water Tank	\$ 3,500
GEN	Roof (1 of 3 Section)	\$ 65,000
GEN	HVAC RTU	\$ 20,500
City Centre	Replace 2 RTU TBD	\$ 20,500
City Centre	Upgrade Lighting East Hall	\$ 7,500
	Total	\$ 123,000
Equipment		
GEN	Single Axle Dump & Plow (Unit 208)	\$ 220,000
GEN	1 Ton Dump (Unit 212)	\$ 85,000
GEN	4x4 Pickup with Plow (Unit 400)Shop	\$ 55,000
GEN	4x4 Pickup with Plow (Unit 411)	\$ 50,000
GEN	Skid Steer Mounted Snow Blower	\$ 16,332
GEN	Skid Steer Mounted Stump Grinder	\$ 13,850
GEN	Sedan (Unit 601) Focus	\$ 28,000
GEN	Engine 12	\$ 801,681
GEN	Squad 16	\$ 80,000
GEN	Plotter Printer	\$ 10,000
	Total	\$ 1,359,863
Infrastructure		
GEN	NYPA LED Street Light Conversion Project	\$ 1,700,000
GEN	Jackson Square DRI	\$ 950,000
GEN	ERP Software Conversion Project	\$ 795,000
GEN	Playground at Austin Park	\$ 800,000
GEN	Court Street Parking Lot	\$ 205,000
Water	Water Plant Filters	\$ 1,500,000
Water	Water Plant Precipitator	\$ 2,410,000
Water	Water Plant lime and ferric feeders	\$ 1,000,000
Water	Heating, ventilation, roof, tunnel, electric	\$ 360,000
Water	Backwash Pump Improvements	\$ 350,000
Water	Low Lift Pump Improvements	\$ 300,000
Water	Cohocton Water Line/NMROW/ Walnut	\$ 2,650,000
Water	Bank Street water line	\$ 447,772
Water	Jackson Street water line #1	\$ 1,414,017
Water	Water Valve Replacement	\$ 420,000
Water	Water Meter Replacements	\$ 1,986,400
Sewer	Bypass System Repairs	\$ 500,000
Sewer	Maple and Mill Street Sanitary	\$ 460,000
Sewer	Sewer lining improvements	\$ 207,000
Sewer	Aerated Pond No.2 Sludge Removal	\$ 2,000,000
Sewer	WWTP Parking Lot	\$ 67,000
		\$ 20,522,189
TOTAL		\$ 22,005,052



PARKING LOT PLAN

Project	Near	Near	FY23/24	FY24/25	FY25/26	FY26/27
Court Street Plaza Lot (Partial)	Court St	Jackson St	\$199,969			
Bur. Of Maint.	Walnut St				\$196,267	
Waste Water Plant Parking Lot	Treadeasy		\$67,000			
West of City Centre Parking Lot	Jefferson					\$41,523
Kibbe Park Tennis Court				\$15,000		
TOTAL			\$266,969	\$15,000	\$196,267	\$41,523

The Parking Lot is funded with annual contributions to reserves from the City's General Fund. The reserves receive small annual contributions from revenue generated from downtown overnight parking permits and dumpster permits. Without the annual General Fund budget contribution, the outlined capital work will have to be financed via bonds or will not be able to be completed.

FACILITY CAPITAL PLAN

	Project	FY23/24	FY24/25	FY25/26
Dwyer Stadium	I/S Lights T-8 Fixtures	\$ 6,000		
	Hot Water Tank	\$ 3,500	\$ 3,500	\$ 3,500
	Stadium Lights Cleaned Re-Lamp		\$ 5,000	
	Carpet in Visitor's Clubhouse		\$ 5,000	
	Replace Seating			\$ 42,800
	Club House HVAC Units			\$43,000
	Total	\$3,500	\$13,500	\$89,300
Ice Arena	Chiller System		\$1,000,000	
	Zamboni		\$150,000	
	Dasher Boards			\$313,000
	Total	\$0	\$1,150,000	\$313,000
City Hall	Roof (1 of 3 Section)	\$65,000		
	HVAC RTU	\$20,500		\$8,750
	Exterior Efflorescence		\$20,000	
	Paint Surfaces		\$8,750	
	Total	\$85,500	\$28,750	\$8,750
	Total Expenditure	\$89,000	\$1,192,250	\$411,050

EQUIPMENT REPLACEMENT PLAN

Equipment Name	Age at Replacement	Department	FY23/24	FY24/25	FY25/26	FY26/27
Skid Steer Mounted Stump Grinder	(new)	Public Works	\$ 13,850			
Skid Steer Mounted Snow Blower	(new)	Public Works	\$ 16,332			
Sedan (Unit 601) Focus	10	Public Works	\$ 28,000			
4x4 Pickup with Plow (Unit 411)	12	Public Works	\$ 50,000			
4X4 Supervisor Vehicle	24	Public Works				\$54,700
Mower	23	Public Works				\$92,200
4X4 plow Truck (Unit 211)	15	Public Works				\$60,000
4x4 Pickup with Plow (Unit 400) Shop	22	Public Works	\$ 55,000			
1 Ton Dump (Unit 212)	22	Public Works	\$ 85,000			
Single Axle Dump & Plow (Unit 208)	21	Public Works	\$ 220,000			
1 ton dump (Unit 214)	20	Public Works			\$90,200	
1 Ton Dump (Unit 217)	20	Public Works				\$93,000
Back hoe	35	Public Works		\$150,000		
Street sweeper (Unit# 220)	11	Public Works				\$212,000
Lateral Camera (Unit 449)	12	Public Works			\$15,000	
Sedan (Unit 603) Fusion	8	Public Works			\$30,000	
Sedan (Unit 600)	12	Public Works		\$40,000		
Sedan (Unit 602) Fusion	7	Public Works			\$30,000	
Sedan (Unit 300)	12	Public Works			\$40,000	
Sedan (Unit 200)	12	Public Works		\$40,000		
4X4 Pickup with Plow (Unit 250)	12	Public Works		\$55,000		
Single Axle Dump & Plow (Unit 210)	22	Public Works		\$215,000		
Sewer Camera	10	Public Works				
Engine 12	22	Fire	\$802,000			
Squad 16	17	Fire	\$ 80,000			
Patrol (Unit 43) Supervisor	7	Police		\$46,300		
Detective	14	Police	\$ 39,200	\$ 41,160	\$ 41,160	\$ 41,160
Patrol (Unit 42)	6	Police	\$ 42,400	\$ 44,520	\$ 44,520	\$ 44,520
Total			\$ 1,431,782	\$ 631,980	\$ 290,880	\$ 597,580

The Equipment Replacement Plan (ERP) is funded by several sources, which include annual budget contributions to reserve funds, annual budget contributions in the general fund and use of capital reserve funds. The equipment reserves in the general fund (DPW, Police and Fire) are primarily funded with annual surpluses and one-time revenues. As illustrated above, additional funding in all general fund equipment reserve funds will be needed to continue replacing equipment per the ERP schedule, otherwise capital expenditures outlined in future years would have to be financed with general obligation bonds, municipal leasing, be included in the general fund or would not be able to be completed.

WATER CAPITAL PLAN

Water Fund Project	Funding Method	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Improvements to the Roof, Tunnel, and Brick Façade	Capital Reserve	\$ 70,000							
Richmond Avenue WM abandonment	Reserves	\$ 70,463	\$ 281,851						
Replacement of Filter Media	County/ WIIA	\$ 530,000							
Electrical Improvements	County/ WIIA		\$ 51,750						
Bank Street Water Main	Reserves/ NBRC		\$ 89,554	\$ 358,218					
National Grid ROW / Cohocton WM 4	Finance		\$ 110,000	\$ 1,500,000					
Walnut Street Replacement	Finance		\$ 140,000	\$ 900,000					
WTP Heating and Ventilation System Improvements	County/ WIIA		\$ 169,326						
Backwash Pumping Improvements	County/ WIIA		\$ 186,300						
Jackson Street Water Main - Section 1	Reserves/ CDBG		\$ 282,803	\$ 1,131,214					
Improvements to Lime System and Ferric Sulfate Feeders	County/ WIIA		\$ 755,550						
Improvements to Precipitator 1 and 2	County/ WIIA		\$ 1,417,950						
Water Valve Replacement	Finance			\$ 82,045	\$ 328,180				
Improvements to Low Lift Pumps	County/ WIIA			\$ 214,245					
Water Meter Replacement Project	Grants			\$ 1,986,400					
State Street Water Main - Section 1	Capital Reserves				\$ 20,655	\$ 82,622			
State Street Water Main - Section 2	Finance				\$ 96,392	\$ 385,568			
Pearl Street Water Main - Section 1	Finance				\$ 401,356	\$ 1,605,423			
Evans Street Water Line Abandonment	Capital Reserves					\$ 19,003	\$ 76,012		
Clifton Street Water Main	Capital Reserves					\$ 23,754	\$ 95,015		
Pearl Street Water Main - Section 2	Finance					\$ 258,916	\$ 1,035,662		
Swan Street Water Main	Finance						\$ 31,961	\$ 127,843	
Jackson Street Water Main - Section 2	Finance						\$ 162,262	\$ 649,047	
Clifton Avenue Water Main	Finance							\$ 145,040	\$ 580,159
Lead Service Inventory	Grants								
VA Water Tank Improvements	County/ WVA								
Total		\$ 670,463	\$ 3,485,085	\$ 6,172,122	\$ 846,584	\$ 2,375,285	\$ 1,400,912	\$ 921,929	\$ 580,159

SEWER CAPITAL PLAN

PROJECT	FUNDING AUTHORITY 1	FUNDING METHOD	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
WWTP Capacity, Headworks and Air System Evaluation	Shared	Facility Reserve	\$ 212,500										
Bypass System Repairs	Shared	Finance	\$ 124,459	\$ 497,835	\$ 275,037	\$ 284,663	\$ 294,627						
Wastewater Treatment Plant Generator Replacement	Shared	Cash	\$ 21,114	\$ 84,456									
Wastewater Treatment Plant Roofing System Improvements	Shared	Cash	\$ 8,500										
Sanitary Sewer Lining Improvements	City	Finance		\$ 207,000	\$ 207,000	\$ 221,744		\$ 237,537		\$ 254,456		\$ 272,579	
Maple Street and Mill Street Sanitary Sewer Realignment 3	City	Finance		\$ 89,983	\$ 359,932								
Aerated Pond No. 2 Sludge Removal	Shared	Sludge Reserve			\$ 2,000,000								
Central Pump Station Pump No. 5 Replacement and Conduit Impr.	City	Finance			\$ 135,264	\$ 541,054							
Central Pump Station Fire Suppression System Improvements	City	Cash			\$ 72,450								
Sludge Removal Aerated Pond 1						\$ 585,237	\$ 2,340,947						
Sludge Removal Aerated Pond 2							\$ 605,720	\$ 2,422,880					
Sanitary Sewer Improvements	City	TBD					\$ 573,762	\$ 593,843	\$ 614,628	\$ 636,140	\$ 658,405	\$ 681,449	\$ 705,299
Sludge Removal S Ponds								\$ 626,920	\$ 2,507,681				
Future WWTP Expansion and Air System Upgrades	Shared	Facility Reserve											
		Total	\$ 366,573	\$ 951,724	\$ 770,232	\$ 2,496,298	\$ 868,389	\$ 831,380	\$ 614,628	\$ 890,596	\$ 658,405	\$ 954,028	\$ 705,299

DEBT SERVICE

CONSTITUTIONAL DEBT LIMIT

In New York State, Constitutional debt limits exist that impose constraints on the amount of debt that a local government can incur. The debt limit for the City of Batavia is a percentage (7%) of the five-year average full valuation of taxable property within a municipality. Debt issued for the purpose of water supply and distribution and certain types of short term borrowings are excluded from the debt limit. In addition, a municipality can apply for exclusions from the limit for debt related to sewer projects and for certain types of self-liquidating debt. For the fiscal year ending March 31, 2022, the City's constitutional debt limit was \$42,822,901.

TYPES OF CITY DEBT

City Centre – Issued 11/2005 in the amount of \$3,600,000 Series A and \$875,000 Series B. Impacts General, Water and Sewer Funds. Used for the construction of City Hall. Refunded in 2014. Payment in full expected 11/1/2035.

Vine & Elm Bond – Issued 10/2017 in the amount of \$1,400,000. Impacts Water and Sewer Funds. Used for Water and Sewer System Improvements on Vine and Elm Streets. Payment in full expected 10/1/2038.

Sludge/Washington/Roof – Issued 5/2017 in the amount of \$2,976,000. Impacts and Sewer Funds. Used for Water and Sewer Plant Improvements, Water Sewer System Improvement on Washington. Payment in full expected 5/1/2033.

Loader – Bond entered into 6/2018 in the amount of \$195,500. Impacts General Fund. Used to purchase a 2018 Caterpillar 938 M. Payment in full expected 6/1/2025.

Union/S. Main/ERP/Jetter – Bond entered into 11/5/2020 in the amount of \$2,546,682 broken down as follows:

- 1) Union Street Water Project (Water Fund) \$970,676. Payment in full expected 4/15/2040.
- 2) Management Software System (General, Water and Wastewater Fund) \$610,000. Payment in full expected 4/15/2023.
- 3) South Main Street & Brooklyn Avenue Water Project (Water Fund) \$546,006. Payment in full expected 4/15/2040.
- 4) Jet Vacuum Truck (General, Water and Wastewater Fund) \$420,000. Payment in full expected 4/15/2030.

DEBT PAYMENT SCHEDULE

Due Date	Original Debt		Total	General		Water		Sewer		Capital		
			Payments	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
FY 2023-24												
4/1/23		BOND - VINE & ELM	15,962.50				8,943.75		7,018.75			
4/15/23		BOND-UNION, S MAIN, ERP & JETTE	334,839.00	112,200.00	1,704.42	121,500.00	15,065.40	81,300.00	3,069.18			
4/27/23		BAN 2022	4,936,815.00							4,850,000.00	86,815.00	
5/1/23		CITY CENTRE - REFUNDED	39,000.01		31,200.01		3,900.00		3,900.00			
5/1/23		SLUDGE, WASHINGTON, ROOF	222,025.00			10,000.00	1,287.50	185,000.00	25,737.50			
6/1/23		LOADER BOND	31,567.50	30,000.00	1,567.50							
10/1/23		BOND - VINE & ELM	75,962.50			35,000.00	8,943.75	25,000.00	7,018.75			
10/15/23		BOND-UNION, S MAIN, ERP & JETTE	16,626.00		559.98		13,826.10		2,239.92			
11/1/23		CITY CENTRE - REFUNDED	219,000.01	144,000.00	31,200.01	18,000.00	3,900.00	18,000.00	3,900.00			
11/1/23		SLUDGE, WASHINGTON, ROOF	24,953.13				1,181.25		23,771.88			
12/1/23		LOADER BOND	1,140.00		1,140.00							
3/31/24		DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00			
			5,918,764.65	286,200.00	67,371.92	184,500.00	57,484.75	309,300.00	77,092.98	4,850,000.00	86,815.00	
FY 2024-25												
4/1/24		BOND - VINE & ELM	15,212.50				8,506.25		6,706.25			
4/15/24		BOND-UNION, S MAIN, ERP & JETTE	121,626.00	7,200.00	559.98	69,000.00	13,826.10	28,800.00	2,239.92			
5/1/24		CITY CENTRE - REFUNDED	36,300.01		29,040.01		3,630.00		3,630.00			
5/1/24		SLUDGE, WASHINGTON, ROOF	219,953.13			10,000.00	1,181.25	185,000.00	23,771.88			
6/1/24		LOADER BOND	31,140.00	30,000.00	1,140.00							
10/1/24		BOND - VINE & ELM	75,212.50			35,000.00	8,506.25	25,000.00	6,706.25			
10/15/24		BOND-UNION, S MAIN, ERP & JETTE	15,555.00		486.54		13,122.30		1,946.16			
11/1/24		CITY CENTRE - REFUNDED	221,300.01	148,000.00	29,040.01	18,500.00	3,630.00	18,500.00	3,630.00			
11/1/24		SLUDGE, WASHINGTON, ROOF	22,759.38				1,068.75		21,690.63			
12/1/24		LOADER BOND	622.50		622.50							
3/31/25		DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00			
			760,555.03	185,200.00	60,889.04	132,500.00	53,907.90	257,300.00	70,758.09	0.00	0.00	
FY 2025-26												
4/1/25		BOND - VINE & ELM	14,462.50				8,068.75		6,393.75			
4/15/25		BOND-UNION, S MAIN, ERP & JETTE	125,555.00	7,200.00	486.54	74,000.00	13,122.30	28,800.00	1,946.16			
5/1/25		CITY CENTRE - REFUNDED	33,525.01		26,820.01		3,352.50		3,352.50			
5/1/25		SLUDGE, WASHINGTON, ROOF	222,759.38			10,000.00	1,068.75	190,000.00	21,690.63			
6/1/25		LOADER BOND	30,622.50	30,000.00	622.50							
10/1/25		BOND - VINE & ELM	79,462.50			35,000.00	8,068.75	30,000.00	6,393.75			
10/15/25		BOND-UNION, S MAIN, ERP & JETTE	14,433.00		413.10		12,367.50		1,652.40			
11/1/25		CITY CENTRE - REFUNDED	218,525.01	148,000.00	26,820.01	18,500.00	3,352.50	18,500.00	3,352.50			
11/1/25		SLUDGE, WASHINGTON, ROOF	20,509.38				956.25		19,553.13			
3/31/26		DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00			
			760,728.28	185,200.00	55,162.16	137,500.00	50,794.30	267,300.00	64,771.82	0.00	0.00	

Due Date	Original Debt		Total Payments	General		Water		Sewer		Capital	
				Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<u>FY 2026-27</u>											
4/1/26		BOND - VINE & ELM	13,609.38				7,609.38		6,000.00		
4/15/26		BOND-UNION, S MAIN, ERP & JETTE	129,433.00	8,100.00	413.10	74,500.00	12,367.50	32,400.00	1,652.40		
5/1/26		CITY CENTRE - REFUNDED	30,634.38		24,507.50		3,063.44		3,063.44		
5/1/26		SLUDGE, WASHINGTON, ROOF	220,509.38			10,000.00	956.25	190,000.00	19,553.13		
10/1/26		BOND - VINE & ELM	78,609.38			35,000.00	7,609.38	30,000.00	6,000.00		
10/15/26		BOND-UNION, S MAIN, ERP & JETTE	13,260.00		330.48		11,607.60		1,321.92		
11/1/26		CITY CENTRE - REFUNDED	230,634.38	160,000.00	24,507.50	20,000.00	3,063.44	20,000.00	3,063.44		
11/1/26		SLUDGE, WASHINGTON, ROOF	18,259.38				843.75		17,415.63		
3/31/27		DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00		
			735,823.28	168,100.00	49,758.58	139,500.00	47,557.74	272,400.00	58,506.96	0.00	0.00
<u>FY 2027-28</u>											
4/1/27		BOND - VINE & ELM	12,756.25				7,150.00		5,606.25		
4/15/27		BOND-UNION, S MAIN, ERP & JETTE	128,260.00	8,100.00	330.48	74,500.00	11,607.60	32,400.00	1,321.92		
5/1/27		CITY CENTRE - REFUNDED	27,384.38		21,907.50		2,738.44		2,738.44		
5/1/27		SLUDGE, WASHINGTON, ROOF	223,259.38			10,000.00	843.75	195,000.00	17,415.63		
10/1/27		BOND - VINE & ELM	82,756.25			40,000.00	7,150.00	30,000.00	5,606.25		
10/15/27		BOND-UNION, S MAIN, ERP & JETTE	12,087.00		247.86		10,847.70		991.44		
11/1/27		CITY CENTRE - REFUNDED	232,384.38	164,000.00	21,907.50	20,500.00	2,738.44	20,500.00	2,738.44		
11/1/27		SLUDGE, WASHINGTON, ROOF	15,825.00				725.00		15,100.00		
3/31/28		DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00		
			735,586.64	172,100.00	44,393.34	145,000.00	44,237.93	277,900.00	51,955.37	0.00	0.00
<u>FY 2028-29</u>											
4/1/28		BOND - VINE & ELM	11,837.50				6,625.00		5,212.50		
4/15/28		BOND-UNION, S MAIN, ERP & JETTE	127,087.70	8,100.00	247.86	74,500.00	10,848.40	32,400.00	991.44		
5/1/28		CITY CENTRE - REFUNDED	23,925.00		19,140.00		2,392.50		2,392.50		
5/1/28		SLUDGE, WASHINGTON, ROOF	225,825.00			10,000.00	725.00	200,000.00	15,100.00		
10/1/28		BOND - VINE & ELM	81,837.50			40,000.00	6,625.00	30,000.00	5,212.50		
10/15/28		BOND-UNION, S MAIN, ERP & JETTE	10,914.00		165.24		10,087.80		660.96		
11/1/28		CITY CENTRE - REFUNDED	233,925.00	168,000.00	19,140.00	21,000.00	2,392.50	21,000.00	2,392.50		
11/1/28		SLUDGE, WASHINGTON, ROOF	13,200.00				600.00		12,600.00		
3/31/29		DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00		
			729,425.70	176,100.00	38,693.10	145,500.00	40,733.20	283,400.00	44,999.40	0.00	0.00
<u>FY 2029-30</u>											
4/1/29		BOND - VINE & ELM	10,875.00				6,075.00		4,800.00		
4/15/29		BOND-UNION, S MAIN, ERP & JETTE	125,914.00	8,100.00	165.24	74,500.00	10,087.80	32,400.00	660.96		
5/1/29		CITY CENTRE - REFUNDED	20,250.00		16,200.00		2,025.00		2,025.00		
5/1/29		SLUDGE, WASHINGTON, ROOF	228,200.00			10,000.00	600.00	205,000.00	12,600.00		
10/1/29		BOND - VINE & ELM	80,875.00			40,000.00	6,075.00	30,000.00	4,800.00		
10/15/29		BOND-UNION, S MAIN, ERP & JETTE	9,741.00		82.62		9,327.90		330.48		
11/1/29		CITY CENTRE - REFUNDED	240,250.00	176,000.00	16,200.00	22,000.00	2,025.00	22,000.00	2,025.00		
11/1/29		SLUDGE, WASHINGTON, ROOF	9,975.00				450.00		9,525.00		
3/31/30		DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00		
			726,954.00	184,100.00	32,647.86	146,500.00	37,102.70	289,400.00	37,203.44	0.00	0.00

Due Date	Original Debt		Total Payments	General		Water		Sewer		Capital	
				Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<u>FY 2030-31</u>											
4/1/30		BOND - VINE & ELM	9,825.00				5,475.00		4,350.00		
4/15/30		BOND-UNION, S MAIN, ERP & JETTE	124,741.00	8,100.00	82.62	74,500.00	9,327.90	32,400.00	330.48		
5/1/30		CITY CENTRE - REFUNDED	16,125.00		12,900.00		1,612.50		1,612.50		
5/1/30		SLUDGE, WASHINGTON, ROOF	229,975.00			10,000.00	450.00	210,000.00	9,525.00		
10/1/30		BOND - VINE & ELM	79,825.00			40,000.00	5,475.00	30,000.00	4,350.00		
10/15/30		BOND-UNION, S MAIN, ERP & JETTE	8,568.00				8,568.00				
11/1/30		CITY CENTRE - REFUNDED	246,125.00	184,000.00	12,900.00	23,000.00	1,612.50	23,000.00	1,612.50		
11/1/30		SLUDGE, WASHINGTON, ROOF	6,675.00				300.00		6,375.00		
3/31/31		DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00		
			722,733.00	192,100.00	25,882.62	147,500.00	33,257.90	295,400.00	28,592.48	0.00	0.00
<u>FY 2031-32</u>											
4/1/31		BOND - VINE & ELM	8,775.00				4,875.00		3,900.00		
4/15/31		BOND-UNION, S MAIN, ERP & JETTE	83,568.00			75,000.00	8,568.00				
5/1/31		CITY CENTRE - REFUNDED	11,812.50		9,450.00		1,181.25		1,181.25		
5/1/31		SLUDGE, WASHINGTON, ROOF	226,675.00			10,000.00	300.00	210,000.00	6,375.00		
10/1/31		BOND - VINE & ELM	83,775.00			40,000.00	4,875.00	35,000.00	3,900.00		
10/15/31		BOND-UNION, S MAIN, ERP & JETTE	7,803.00				7,803.00				
11/1/31		CITY CENTRE - REFUNDED	256,812.50	196,000.00	9,450.00	24,500.00	1,181.25	24,500.00	1,181.25		
11/1/31		SLUDGE, WASHINGTON, ROOF	3,375.00				150.00		3,225.00		
3/31/32		DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00		
			683,470.00	196,000.00	18,900.00	149,500.00	29,370.50	269,500.00	20,199.50	0.00	0.00
<u>FY 2032-33</u>											
4/1/32		BOND - VINE & ELM	7,650.00				4,275.00		3,375.00		
4/15/32		BOND-UNION, S MAIN, ERP & JETTE	87,803.00			80,000.00	7,803.00				
5/1/32		CITY CENTRE - REFUNDED	7,218.76		5,775.00		721.88		721.88		
5/1/32		SLUDGE, WASHINGTON, ROOF	228,375.00			10,000.00	150.00	215,000.00	3,225.00		
10/1/32		BOND - VINE & ELM	87,650.00			45,000.00	4,275.00	35,000.00	3,375.00		
10/15/32		BOND-UNION, S MAIN, ERP & JETTE	6,987.00				6,987.00				
11/1/32		CITY CENTRE - REFUNDED	257,218.76	200,000.00	5,775.00	25,000.00	721.88	25,000.00	721.88		
3/31/33		DEBT PREMIUM AMORTIZATION	558.00				279.00		279.00		
			683,460.52	200,000.00	11,550.00	160,000.00	25,212.76	275,000.00	11,697.76	0.00	0.00
<u>FY 2033-34</u>											
4/1/33		BOND - VINE & ELM	6,450.00				3,600.00		2,850.00		
4/15/33		BOND-UNION, S MAIN, ERP & JETTE	86,987.00			80,000.00	6,987.00				
5/1/33		CITY CENTRE - REFUNDED	2,531.26		2,025.00		253.13		253.13		
10/1/33		BOND - VINE & ELM	86,450.00			45,000.00	3,600.00	35,000.00	2,850.00		
10/15/33		BOND-UNION, S MAIN, ERP & JETTE	6,171.00				6,171.00				
11/1/33		CITY CENTRE - REFUNDED	47,531.26	36,000.00	2,025.00	4,500.00	253.13	4,500.00	253.13		
3/31/34		DEBT PREMIUM AMORTIZATION	116.00				58.00		58.00		
			236,236.52	36,000.00	4,050.00	129,500.00	20,922.26	39,500.00	6,264.26	0.00	0.00

Due	Original		Total	General		Water		Sewer		Capital	
Date	Debt		Payments	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<u>FY 2034-35</u>											
4/1/34		BOND - VINE & ELM	5,250.00				2,925.00		2,325.00		
4/15/34		BOND-UNION, S MAIN, ERP & JETTE	86,171.00			80,000.00	6,171.00				
5/1/34		CITY CENTRE - REFUNDED	1,687.50		1,350.00		168.75		168.75		
10/1/34		BOND - VINE & ELM	85,250.00			45,000.00	2,925.00	35,000.00	2,325.00		
10/15/34		BOND-UNION, S MAIN, ERP & JETTE	5,355.00				5,355.00				
11/1/34		CITY CENTRE - REFUNDED	46,687.50	36,000.00	1,350.00	4,500.00	168.75	4,500.00	168.75		
3/31/35		DEBT PREMIUM AMORTIZATION	116.00				58.00		58.00		
			230,517.00	36,000.00	2,700.00	129,500.00	17,771.50	39,500.00	5,045.50	0.00	0.00
<u>FY 2035-36</u>											
4/1/35		BOND - VINE & ELM	4,050.00				2,250.00		1,800.00		
4/15/35		BOND-UNION, S MAIN, ERP & JETTE	90,355.00			85,000.00	5,355.00				
5/1/35		CITY CENTRE - REFUNDED	843.76		675.00		84.38		84.38		
10/1/35		BOND - VINE & ELM	94,050.00			50,000.00	2,250.00	40,000.00	1,800.00		
10/15/35		BOND-UNION, S MAIN, ERP & JETTE	4,488.00				4,488.00				
11/1/35		CITY CENTRE - REFUNDED	45,843.76	36,000.00	675.00	4,500.00	84.38	4,500.00	84.38		
3/31/36		DEBT PREMIUM AMORTIZATION	68.00				34.00		34.00		
			239,698.52	36,000.00	1,350.00	139,500.00	14,545.76	44,500.00	3,802.76	0.00	0.00
<u>FY 2036-37</u>											
4/1/36		BOND - VINE & ELM	2,700.00				1,500.00		1,200.00		
4/15/36		BOND-UNION, S MAIN, ERP & JETTE	89,488.00			85,000.00	4,488.00				
10/1/36		BOND - VINE & ELM	92,700.00			50,000.00	1,500.00	40,000.00	1,200.00		
10/15/36		BOND-UNION, S MAIN, ERP & JETTE	3,621.00				3,621.00				
			188,509.00	0.00	0.00	135,000.00	11,109.00	40,000.00	2,400.00	0.00	0.00
<u>FY 2037-38</u>											
4/1/37		BOND - VINE & ELM	1,350.00				750.00		600.00		
4/15/37		BOND-UNION, S MAIN, ERP & JETTE	88,621.00			85,000.00	3,621.00				
10/1/37		BOND - VINE & ELM	91,350.00			50,000.00	750.00	40,000.00	600.00		
10/15/37		BOND-UNION, S MAIN, ERP & JETTE	2,754.00				2,754.00				
			184,075.00	0.00	0.00	135,000.00	7,875.00	40,000.00	1,200.00	0.00	0.00
<u>FY 2038-39</u>											
4/15/38		BOND-UNION, S MAIN, ERP & JETTE	87,754.00			85,000.00	2,754.00				
10/15/38		BOND-UNION, S MAIN, ERP & JETTE	1,887.00				1,887.00				
			89,641.00	0.00	0.00	85,000.00	4,641.00	0.00	0.00	0.00	0.00

Due Date	Original Debt		Total Payments	General		Water		Sewer		Capital	
				Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<u>FY 2039-40</u>											
4/15/39		BOND-UNION, S MAIN, ERP & JETTE	91,887.00			90,000.00	1,887.00				
10/15/39		BOND-UNION, S MAIN, ERP & JETTE	969.00				969.00				
			92,856.00	0.00	0.00	90,000.00	2,856.00	0.00	0.00	0.00	0.00
<u>FY 2040-41</u>											
4/15/40		BOND-UNION, S MAIN, ERP & JETTE	95,969.00			95,000.00	969.00				
			95,969.00	0.00	0.00	95,000.00	969.00	0.00	0.00	0.00	0.00
2023-2041		Totals	13,815,003.14	2,053,100.00	413,348.62	2,426,500.00	500,349.20	3,000,400.00	484,490.32	4,850,000.00	86,815.00

SECTION 8

GLOSSARY



ACRONYMS AND DEFINITIONS ACRONYMS AND DEFINITIONS

ADA	The Americans with Disabilities Act prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications and access to state and local government programs and services.
AED	An automated external defibrillator, used to help those experiencing cardiac arrest.
AFSCME	American Federation of State, County and Municipal Employees – the nation’s largest and fastest growing public services employees union with more than 1.6 million working and retired members.
AIM	Aid and Incentive to Municipalities – state aid provided to all of New York’s cities (other than New York City), towns and villages.
Amada Tool	A supplier of tools and dies.
Amortization	The gradual reduction of a financial commitment according to a specified schedule of times and amounts.
Appropriation	The legal authorization granted by the Common Council to make expenditures and to incur obligations.
APWA	American Public Works Association is a not-for-profit, professional association of public works agencies, private companies, and individuals dedicated to promoting professional excellence and public awareness through education, advocacy and the exchange of knowledge.
Assessment Roll	The official list containing the legal description of each parcel of property and its assessed valuation.
Assigned Fund Balance	Amounts of fund balance that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed, except for stabilization arrangements.
Balanced Budget	The total of revenues, other financing sources and appropriation of fund balance equals the total of appropriations/expenditures and other financing used in governmental funds.

BAN	Bond Anticipation Note – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related. The City does not issue revenue and tax anticipation notes which are repaid exclusively from taxes or earnings from an enterprise fund.
BDC	Batavia Development Corporation is an organization that works to promote, encourage, attract, and develop job opportunities and economically sound commerce and industry in the City of Batavia.
BID	Business Improvement District – a defined area within which businesses pay an additional tax or fee in order to fund improvements within the district’s boundaries.
BMC	Batavia Municipal Code
BOA Program	Brownfield Opportunity Area Program was established by the Superfund/Brownfield Law in October 2003. The program provides resources to New York communities to establish effective revitalization strategies that return dormant and blighted parcels into productive, catalytic properties.
Bond	A written promise to pay a specified sum of money at a specified date or dates in the future.
Brownfield	A former industrial or commercial site where future use is affected by real or perceived environmental contamination.
Budget	A financial work plan embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.
CAFR	Comprehensive Annual Financial Report – a set of financial statements for a state, municipality or other governmental entity that comply with the accounting requirements established by the Governmental Accounting Standards Board (GASB).
Capital Expenditures	Expenditures which result in the acquisition of, or addition or improvements to, City facilities.
Capital Project	A major physical improvement such as construction, acquisition, technology enhancement, and/or infrastructure improvement that adds value to the physical assets of a government or significantly increases the useful life of an asset. Can also refer to building and construction of a new government asset.

CBA	Collective bargaining agreement – a legal contract between the employer and an authorized representative of a recognized bargaining unit for specific terms and conditions of employment.
CD	Certificate of Deposit – a savings certificate with a fixed maturity date, specified fixed interest rate and can be issued in any denomination aside from minimum investment requirements.
CDBG Program	Community Development Block Grant Program is a flexible program that provides communities with resources to address a wide range of unique community development needs. The CDBG program provides annual grants on a formula basis to 1209 general units of local government and States.
CFA	Consolidated Funding Application was created to streamline and expedite the grant application process. The CFA process marks a fundamental shift in the way New York State resources are allocated, ensuring less bureaucracy and greater efficiency to fulfill local economic development needs.
CHIPS	Consolidated Local Street and Highway Improvement Program – A New York State local aid program designed to improve the physical condition of local streets and bridges.
CIP	Capital Improvement Plan – a five to ten year plan outlining capital projects, the estimated expense for each project and the resources needed to complete the projects along with a time line of when the projects are to be completed.
City Centre	Previously the Genesee Country Mall, the building is now referred to as the City Centre and is also a new Enterprise Fund for the City of Batavia.
Concourse	That portion of the old mall that is considered a walkway from store/office to store/office.
Committed Fund Balance	Amounts of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority.
Contingency	An appropriation of funds to cover unforeseen events that occur during a fiscal crisis to address unfunded mandates, revenue shortfalls and other similar events.
Council Person-At-Large	A designation given to three City council people who represent the City as a whole vs. representing a City ward.

Clark Patterson and Lee Engineers (CPL)	An architecture, engineering and planning firm headquartered in Rochester, NY.
CPR	Cardiopulmonary Resuscitation – a lifesaving technique useful in many emergencies, including heart attack or near drowning, in which someone’s breathing or heartbeat has stopped.
CPSE	Center for Public Safety Excellence is a not-for profit corporation and is a primary resource for the fire and emergency profession to continuously improve services, resulting in a higher quality of life for communities.
CRS	Community Rating System – The National Flood Insurance Program’s Community Rating System is a voluntary incentive program that recognizes and encourages community floodplain management activities that exceed the minimum National Flood Insurance Program’s requirements.
CSEA	Civil Service Employees Association – a labor union in the State of New York that represents employees in state and local government, as well as school districts, childcare, and the private sector.
Cybersecurity	The state of being protected against the criminal or unauthorized use of electronic data, or the measures taken to achieve this.
DbA	Doing Business As
Debt	An obligation resulting from the borrowing of money. The City’s debt includes bonds and bond anticipation notes.
Debt Limit	The maximum amount of debt which is legally permitted. The City of Batavia’s limit is 9% of the average of the full valuation of assessable property within the City for the past five years.
Debt Service	Payment of principal and interest on borrowed money according to a predetermined payment schedule.
Deficit	A negative fund balance. The excess of an entity’s liabilities over its assets or the excess expenses over revenues during a single accounting period.
Department	An operational unit of City government.
Depreciation	1 – Expiration in the service life of fixed assets (buildings, machinery, equipment, etc.) attributable to normal wear and tear. 2 – The proportion of the cost of a fixed asset which is charged as an expense during a particular period.
DOS	Disk Operating System

DOT	Department of Transportation
Downtown Revitalization Initiative (DRI)	A comprehensive approach to boosting local economies by transforming communities into vibrant neighborhoods where the next generation of New Yorkers will want to live, work and raise a family, launched by Governor Andrew Cuomo.
DPW	Department of Public Works
Ellicott Trail	A recreational trail system that tracks through the City of Batavia.
Encumbrance	A contingent liability, contract, purchase order, payroll commitment, tax payable or legal penalty that is chargeable to an account. It ceases to be an encumbrance when paid out or when the actual liability amount is determined and recorded as an expense.
Enterprise Fund	A fund, such as the Water Fund, whose operations are financed in a manner similar to a private business in which the cost of providing goods or services is recovered through user charges.
Environmental Facilities Corporation (EFC)	A New York State entity authorized to sell debt for approved municipal projects and to provide a subsidy that reduces the cost of the debt issue to the municipality until the debt is retired.
EPA	Environmental Protection Agency – an agency of the Federal government of the United States which was created for the purpose of protecting human health and the environment by writing and enforcing regulations based on laws passed by Congress.
Enterprise Resource Planning (ERP)	A business process management software that allows an organization to use a system of integrated applications to manage the business and automate many back office functions related to technology, services and human resources.
ERS	Employees’ Retirement System – the local retirement system that offers services for the public members, retirees and employers of New York State.
Expense	The cost for goods or services.
FASB	Financial Accounting Standards Board – an independent, private-section, not-for-profit organization that establishes financial accounting and reporting standards for public and private companies and not-for-profit organizations that follow generally accepted accounting principles.
FEMA	Federal Emergency Management Agency – an agency of the United States Department of Homeland Secretary whose primary purpose is to

	coordinate the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities.
Fiduciary Fund	A fund used to account for assets held by the City in trustee or custodial capacity.
Fiscal Year	A 12-month period to which the annual operation budget applies. In Batavia, the fiscal year runs from April 1 through March 31.
Fixed Assets	Assets of long-term nature intended to continue to be held or used. Examples are: buildings, land, machinery, future and other equipment.
FOIL	Freedom of Information Law that allows members of the public to access records of governmental agencies. It provides a process for the review and copying of an agency's records.
FTE	Full Time Equivalent – a full-time position or a part-time position converted to the equivalent of a full-time position based on 2,080 hours per year (or a variation relative to the contract agreed upon for that classification). For example, a part-time employee working for 20 hours per week would be the equivalent of a .5 of a full-time position.
FTX (Field Training Exercise)	Flood disaster training
Full Valuation	The valuation of assessable property with the City of Batavia which is calculated by applying a State Equalization Rate for the purpose of “equalizing” assessment practices statewide. Full valuation is the basis of computing the City's debt and taxing limits.
Fund	A fiscal and accounting entity used to control and account for the use of government resources.
Fund Balance	Governmental funds are, in essence, accounting segregations of financial resources. Expendable assets are assigned to various governmental funds accounting to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the difference between governmental fund assets and liabilities, the fund equity is referred to as fund balance.
GAAP	Generally Accepted Accounting Principles – a widely accepted set of rules, standards, conventions and procedures for reporting financial information as established by the Financial Accounting Standards Board.
GASB	General Accounting Standards Board- the source of generally accepted accounting principles used by state and local governments in the United States.

General Fund	The general fund should be used to account for and report all financial resources not accounting for and reported in another fund.
GFOA	Government Financial Officers Association - a professional association of state, provincial and local finance officers in the United States and Canada, headquartered in downtown Chicago, provides consulting services, maintains publications, sponsors award programs and scholarships and offers training opportunities to municipalities.
GHD	Engineering consultant in Buffalo, NY. An international network of engineers, architects and environmental scientists serving clients in the global markets of water, energy and resources, environment, property and buildings, and transportation.
GML	General Municipal Law
GO ART!	Genesee-Orleans Regional Arts Council – an organization dedicated to developing the cultural life in Genesee and Orleans Counties by facilitating the creation, presentation and experience of art, heritage and traditions.
Governmental Fund	Funds that include most governmental functions.
Graham Manufacturing	A leading designer and building of vacuum and heat transfer equipment for process industries world-wide.
Grant	A contribution by a government or other organization to support a particular function and/or purpose. Grants may come from other governments (Federal, State) or from private donors.
Habitat for Humanity	Partners with people in the community to help building or improvement a place they can call home.
Harvester Campus	Contains over 1 million square feet of historic manufacturing space, in various stages of rehabilitation.
Healthy Schools Corridor	A sidewalk replacement project focusing on locations near City schools.
HHI	Household Income
HPC	Historic Preservation Commission
HUD	U.S. Department of Housing and Urban Development – oversees home ownership, low-income housing assistance, fair housing laws, homelessness, aid for distressed neighborhoods and housing development, free from discrimination.

IAFF	International Association of Firefighters, Local 896 – a labor union representing professional fire fighters and emergency medical services personnel in the United States and Canada.
ICMA	International City/County Management Association – a professional and educational association for appointed local government administrators throughout the world.
ICS	Incident Command System – a standardized approach to the command, control, and coordination of emergency response providing a common hierarchy within which responders from multiple agencies can be effective.
IDA	Industrial Development Agency
Infrastructure	Government facilities no which the continuance and growth of a community depend on such as roads, bridges and similar assets that are immovable.
In-rem	A legal term describing the power a court may exercise over property
Interest	The fee charged by a lender to a borrower for the use of borrowed money, usually expressed as an annual percentage of the principal; the rate is dependent on the time value of money, the credit risk of the borrower, and the inflation rate.
Issue	A bond offered for sale by a government.
K-9	A police dog that is specifically trained to assist police and other law-enforcement personnel.
KIO	Key Intended Outcomes
KVS	(Knowledge, Value and Service) Specialized municipal financial software system.
Levy	A fixed rate for services that is imposed by a government to support its operations.
Lexipol	Policy Management Software for public safety – provider of state-specific policies and verifiable policy training for public safety organizations.
Liability	Debt or other legal obligation arising out of a past transaction that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt	Debt with a maturity of more than one year.
Micropolitan	An urban area with a population between 10,000 and 50,000; a small city.
Mills	The property tax rate per \$1,000 of taxable assessed value.
Modified Accrual Basis of Accounting	The method of accounting under which revenues are recognized in the period that they become available and measurable. Expenses are recognized at the time a liability is incurred pursuant to appropriation authority.
Net position	In Proprietary funds, the difference between the assets and the liabilities plus or minus the net position of the fund from the prior year. The total amount is the net position of the fund. The assets are the operating revenues and the non-operating revenues. The liabilities are the operating expenses and non-operating expenses.
Newberry Building	Located at 109-111 Main Street, Batavia, the former J.J. Newberry Building housed local companies from 1881 to 1929 and a branch of the J.J. Newberry five-and-dime chain for over 60 years, is designated on the State and National Registers of Historic Places.
Niagara Falls Water Board (NFWB)	An active member of the Western New York Stormwater Coalition, an association of several Erie County and Niagara County communities who pool their resources to achieve proper management of their stormwater.
NIMS	National Incident Management System – a systematic, proactive approach to guide departments and agencies at all levels of government, nongovernmental organizations, and the private sector to work together seamlessly and manage incidents involving all threats and hazards.
NYCOM	New York State Conference of Mayors & Municipal Officials – an organization that coordinates state legislative advocacy efforts and provides municipalities with legal and technical assistance on many issues and challenges municipalities face. In addition, they maintain a database of sample local laws as well as PILOT and franchise agreements and other agreements from municipalities across the state.
NYS	State of New York
NYSDCJS	New York State Division of Criminal Justice Services
NYSDEC	New York State Department of Environmental Conservation

NYSDOH	New York State Department of Health
NYSRSSL	New York State Retirement and Social Security Law
O-AT-KA Milk	Manufacturer of ready to drink beverages and dairy ingredients.
OPEB	Other Post Employee Benefit
Operating Budget	The annual spending plan for the daily, recurring operating costs of the government.
Opportunity Zone	An opportunity zone is an economically distressed community where new investments, under certain conditions, may be eligible for preferential tax treatment.
Ordinance	A formal legislative enactment by the Council having the full force of effect of law. The budget is adopted by ordinance.
OSC	Office of the State Comptroller
Pathstone	A private, not-for-profit community development and human service organization dealing with workforce development, education and health, community development and housing services.
Pathway to Prosperity	A unique incentive to advance redevelopment where taxing jurisdictions re-purpose a share of future PILOT payments to leverage private investment made in the City's central corridor.
Pedestrian Way	A sidewalk replacement project federally funded.
PBA	Police Benevolent Association – a law enforcement labor union representing the interests of members of the New York State Agency Police Services Unit.
PCI	Pavement Condition Index
PD	Police Department
PDC	Planning and Development Committee
PFRS	Police and Fire Retirement System - the local retirement system that offers services for the public members, retirees and employers of New York State who are police officers or fire fighters.
PILOT	Payment in Lieu of Taxes – agreements between the taxing entity and the taxpayer whereby a negotiated payment is substituted for the property tax. PILOTs are usually for a fixed period of time and are often used in conjunction with private/public development projects.

Policy	A principle used to guide a managerial, operational, or financial decision.
PPU	Period of Probable Usefulness – an estimation of the expected life of a capital improvement project. These are generally determined by State statute.
Principal	The original amount borrowed through a loan, bond issue or other form of debt.
Pro Tempore	The person who acts as a place holder in the absence of the President of the Council.
Proprietary Fund	A Fund used to account for services for which the City charges customers. This fund uses accrual accounting, which is the same method used by the private sector.
Refunded bond	Bonds issued to retire outstanding bonds that have a higher interest rate. Typically done to effect net present value savings.
Reserves	A portion of fund equity (set-aside) legally restricted for a specified purpose or not available for appropriation and subsequent spending.
Resolution	An order of the council requiring less legal formality than an ordinance.
Restricted Fund Balance	Amounts of fund balance that are restricted to specific purposes. Fund balance should be reported as restricted when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, or contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.
Retained Earnings	An equity account which records the accumulated earnings of an enterprise fund.
Revenue	The taxes, fees, charges, special assessments, grants, and other funds collected and received by the City to support its services and/or capital improvement projects.
RFP	Request for Proposal
RFQ	Request for Qualifications
STAMP	Western New York Science and Technology Advanced Manufacturing Park – a development of New York State’s second shovel-ready mega site designed for nanotech-oriented manufacturing (semiconductor, flat panel

display, solar/PV), advanced manufacturing, and large scale bio-manufacturing projects.

Stop Loss	An insurance police that goes into effect after a set amount is paid in claims.
Surplus	The amount by which the government's total revenues exceed its total outlays in a given period, usually a fiscal year.
SWOT	Strengths, Weaknesses, Opportunities and Threats.
Tax	Compulsory charge levied to finance services performed by the government for the benefit of the community (citizens, businesses, etc.).
Tax Certiorari	The legal process by which the courts review a real property assessment. Generically speaking, it encompasses the entire assessment review process from filing a grievance complaint with the local Board of Assessment review through judicial review of the assessment.
Tax Levy	The resultant product when the tax base multiplies the tax rate per \$1000.
Taxing Limit	The maximum rate at which the city may levy a tax. In New York State, the taxing limit is 2% of the average of the full valuation of assessable property within the City for the past five years.
UMMC	United Memorial Medical Center a 131-bed hospital in Batavia featuring a new state-of-art surgical department, a wound care center, a telemedicine program for intensive care, a Joint Replacement Center of Excellence, two urgent care centers and a number of primary and specialty physician offices.
Unassigned Fund Balance	Unassigned fund balance is the residual classification for the general fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.
Variance	The difference between the budget and actual. The effort in government is to stay within budget and to avoid unfavorable variances, that is, where the actual collection or expense is out of line with the budget.
Vision	A long term goal which indicates the intent of the government and what it wants to achieve.
VLT	Video Lottery Terminal

Year End	This term is used to reference the end of the City's fiscal year, March 31.
ZBA	Zoning Board of Appeals
Zombie Properties	Property that is boarded up and/or in a state of disrepair and/or property left vacant by homeowners.
Zoning	Areas of land are divided by appropriate authorities into zones which various uses are permitted. It is a technique of land.
WWTP	Wastewater Treatment Plant where human waste, solid waste and stormwater is managed.

SECTION 9

APPENDIX



CONSTITUTIONAL TAX LIMIT

The city's constitutional taxing authority is limited to 2 percent of the average full property valuation for the proceeding five years.

2023/2024 Constitutional Tax Limit

\$ 642,392,311.00	Five year average full valuation
x2%	
\$ 12,847,846	
\$ 595,121.00	Plus allowance exclusions
\$ 13,442,967.22	Maximum taxing authority
\$ 6,672,602.00	proposed tax levy for FY 2023-2024
\$ 6,770,365.22	tax levy subjected to tax limit
\$ 7,365,486.22	Available constitutional tax authority

47.30% Percentage of tax limit exhausted



FULL TIME EQUIVALENT EMPLOYEES BY DEPARTMENT

FULL TIME EQUIVALENT EMPLOYEES BY DEPARTMENT					
	BUDGETED FY 2020/2021	PROJECTED FY 2021/2022	PROJECTED FY 2022/2023	PROJECTED FY 2023/2024	
<u>CITY MANAGER'S OFFICE</u>					
City Manager	1	1	1	1	
Assistant City Manager	1	1	1	1	
Grants Administrator	0	0	0	1	
Confidential Secretary	1	1	1	1	
Total City Manager's Office	3	3	3	4	
<u>DEPARTMENT OF ADMINISTRATIVE SERVICES</u>					
<u>Bureau of Personnel</u>					
Human Resources Director	0	0	1	1	
Human Resource Specialist	1	1	0	0	
Employee Payroll/Insurance Clerk	0	0	0	1	
Human Resource Clerk	1	1	1	1	
<u>Bureau of Finance</u>					
Deputy Director of Finance	1	1	1	1	
Financial Clerk	1	1	1	1	
<u>Bureau of Clerk/Treasurer</u>					
Clerk Treasurer	1	1	1	1	
Deputy Clerk Treasurer	1	1	1	1	
Clerk Typist	0.5	0.5	0.5	0.5	
<u>Bureau of Assessment</u>					
Assessment Clerk	1	1	1	1	
Total Department of Administrative Services	7.5	7.5	7.5	8.5	
<u>POLICE DEPARTMENT</u>					
Secretary	1	1	1	1	
Clerk Typist	1	1.5	1.5	1.5	
Crossing Guards	1	1	1	1	
Police Dispatcher	0.5	0	0	0	
Parking/Recycling Enforcement Officer	1	1	1	1	
Police Officer	20	21	21	21	
Police Detective	4	4	4	4	
Police Youth Detective	1	1	1	1	
Police Detective Sergeant	1	1	1	1	
Police Sergeant	4	4	4	4	
Assistant Police Chief	1	1	1	1	
Police Chief	1	1	1	1	
Total Police Department	36.5	37.5	37.5	37.5	
<u>FIRE DEPARTMENT</u>					
Senior Typist	1	1	1	1	
Firefighter	26	26	27	28	
Fire Lieutenant	4	4	4	4	
Fire Captain	4	4	4	4	
Fire Chief	1	1	1	1	
Total Fire Department	36	36	37	38	

	BUDGETED FY 2020/2021	PROJECTED FY 2021/2022	PROJECTED FY 2022/2023	PROJECTED FY 2023/2024	
<u>PUBLIC WORKS DEPARTMENT</u>					
Custodial Worker	1.25	1.25	1.25	1.25	
Director of Public Works	1	1	1	1	
Engineering/Inspection					
Parking/Recycling Enforcement Officer	0	0	0	0	
Secretary	1	1	1	1	
Code Enforcement Officer	2	2	2	2	
Ordinance Enforcement Officer	0	0	0	1	
Administrative Assistant	1	1	1	1	
Bureau of Maintenance					
Secretary	1	1	1	1	
Recycling Attendant	0.5	0.5	0.5	0.5	
Laborer	2	2	2	2	
Heavy Equipment Operator	15	15	15	15	
Automotive Mechanic	3	3	3	3	
Automotive Mechanic Supervisor	1	1	1	1	
Public Works Supervisor	2	2	2	2	
Superintendent of Maintenance	1	1	1	1	
Bureau of Water and Wastewater					
Building Maintenance Worker	2	2	2	2	
Water & Wastewater Mnt. Worker	4	4	4	4	
Senior Water & Wastewater Mnt. Worker	1	1	1	1	
Water Treatment Plant Operator	6	6	6	6	
Waste Water Treatment Plant Operator	3	3	3	3	
City Electrician	1	1	1	1	
Water & Wastewater Mnt. Supervisor	1	1	1	1	
Chief Water Plant Operator	1	1	1	1	
Chief Wastewater Plant Operator	1	1	1	1	
Superintendent of Water and Wastewater	1	1	1	1	
Youth Bureau					
Youth Bureau Coordinator	1	0	0	0	
Youth Bureau Program Assistant	1	0	0	0	
Recreation Leader - 2 PT (16.5- 19.5 hrs ea per wk)	1	0	0	0	
Total Department of Public Works	55.75	52.75	52.75	53.75	
TOTAL CITY EMPLOYEES (FULL TIME EQUIVALENT)	138.75	136.75	137.75	141.75	
NOTE: Full time equivalent's listed are budgeted positions. Throughout the fiscal year vacancies occur as a result of the retirements, terminations, and/or resignations. Actual personnel expenditures noted in this document account for those vacancies.					

SALARY SCHEDULE – NON-UNION EMPLOYEES

SALARY SCHEDULE - NON UNION EMPLOYEES							
	Effective April 1, 2023						
	3%						
Grade	Beginning A	6 Mos. B	1 Yr. C	2 Yrs. D	4 Yrs. E	7 Yrs. F	10 Yrs. G
II	\$37,705	\$38,427	\$39,342	\$40,281	\$41,602	\$43,420	\$45,507
III	\$39,549	\$40,304	\$41,269	\$42,256	\$43,625	\$45,564	\$47,753
IV	* \$42,153	\$42,961	\$43,989	\$45,049	\$46,513	\$48,580	\$50,922
V	\$44,439	\$45,293	\$46,382	\$47,497	\$49,047	\$51,231	\$53,705
VI	\$47,487	\$48,411	\$49,577	\$50,767	\$52,438	\$54,771	\$57,422
VII	\$49,775	\$50,736	\$51,960	\$53,217	\$54,968	\$57,414	\$60,198
VIII	\$53,486	\$54,410	\$55,575	\$56,765	\$58,437	\$60,772	\$63,420
VIII	\$59,366	\$60,518	\$61,986	\$63,207	\$65,604	\$68,531	\$71,870
X	* \$66,466	\$67,764	\$69,411	\$71,104	\$73,529	\$76,763	\$80,515
XI	* \$69,780	\$71,140	\$72,875	\$74,653	\$77,203	\$80,600	\$84,544
XII	* \$73,091	\$74,522	\$76,342	\$78,205	\$80,888	\$84,448	\$88,583
XIII	* \$84,348	\$85,998	\$88,107	\$90,267	\$93,361	\$97,482	\$102,276
XIV	* \$92,083	\$93,890	\$96,194	\$98,555	\$101,945	\$106,453	\$111,687
*Base salary includes 1 weeks pay for the elimination of the Compensatory Time Policy.							
Positions in Salary Grade							
II	Clerk Typist						
III	None						
IV	Management Analyst, Human Resources Clerk						
V	Financial Clerk Typist						
VI	None						
VII	Confidential Secretary						
VIII	Payroll/Insurance Clerk						
VIII	None						
X	Youth Director						
XI	None						
XII	Assess, Clerk Treasurer, Deputy Director of Finance, Human Resource Specialist						
XIII	Supt. Mnt, Supt. Of Water & Wastewater, Direc Comm Development, Deputy Fire Chief, Deputy Police Chief						
XIV	Police Chief, Fire Chief, Dir. Public Works, Asst. City Manager, Director of HR						

SALARY SCHEDULE – SEASONAL AND PERMANENT PART-TIME EMPLOYEES

FY 2023-2024

Seasonal Part-time Employees	A 1st Summer	B 2nd Summer	C 3rd Summer
<u>Grade I</u>			
Laborer	\$14.20	\$14.61	\$15.05
Groundskeeper			
Rec. Attendants			
<u>Grade IV</u>			
Administrative Interns	\$15.97	\$16.43	\$16.92
Regular (Permanent) Part- time Employees	Beginning	Completion of Year 1	Completion of Year 2
<u>Grade I</u>			
Custodians	\$14.20	\$14.63	\$15.07
Crossing Guards			
Recycling Attendant			
Rec Leaders			
<u>Grade II</u>			
Clerk-Typist	\$15.17	\$15.63	\$16.10
<u>Grade III</u>			
Rec Specialist	\$15.68	\$16.15	\$16.63
<u>Grade IV</u>			
Ordinance Enforcement Administrative Interns	\$17.09	\$17.60	\$18.13
<u>Grade VI</u>			
Parking/Animal Control	\$24.27	\$25.00	\$25.75

Salary schedule adjustment with the increase in Minimum Wage effective 12/31/22 -
\$14.20/hour

SALARY SCHEDULE – CSEA EMPLOYEES

		Effective 4/1/23					
		Hired before February 11, 1985					
		2.50%					
Grade	Appt A	6 mos. B	1 year C	2 years D	4 years E		
I	\$33,927	\$35,742	\$37,390	\$39,264	\$41,297		
II	\$35,742	\$37,390	\$39,264	\$41,221	\$43,496		
IIA	\$38,114	\$40,020	\$42,024	\$44,122	\$46,388		
III	\$37,501	\$39,378	\$41,264	\$43,415	\$45,637		
IV	\$39,264	\$41,221	\$43,290	\$45,451	\$47,784		
V	\$42,239	\$44,354	\$46,568	\$48,895	\$54,638		
VI	\$45,464	\$47,738	\$50,136	\$52,628	\$55,333		
VIII	\$50,578	\$53,106	\$55,759	\$58,551	\$61,548		
IX	\$57,501	\$60,376	\$63,393	\$66,568	\$69,972		
X	\$67,169	\$70,527	\$74,049	\$77,759	\$81,743		
XI	\$68,813	\$72,250	\$75,856	\$79,655	\$83,735		
XII	\$74,041	\$77,821	\$81,637	\$85,722	\$90,113		
XIII	\$85,722	\$90,010	\$94,511	\$99,241	\$104,324		
		Hired after February 11, 1985					
Grade	Appt A	6 mos. B	1 year C	2 years D	4 years E	7 years F	10 years G
I	\$33,926	\$34,039	\$35,609	\$37,394	\$39,260	\$39,329	\$ 41,296
II	\$35,742	\$36,459	\$37,367	\$38,299	\$39,613	\$41,423	\$ 43,496
IIA	\$38,114	\$38,879	\$39,850	\$40,844	\$42,272	\$44,174	\$ 46,388
III	\$37,501	\$38,245	\$39,211	\$40,160	\$41,597	\$43,675	\$ 45,637
IV	\$39,264	\$40,055	\$41,060	\$42,079	\$43,552	\$45,512	\$ 47,784
IVA	\$41,877	\$42,705	\$43,780	\$44,898	\$46,468	\$48,536	\$ 50,973
V	\$42,240	\$45,792	\$46,939	\$48,112	\$49,794	\$52,035	\$ 54,638
VI	\$45,464	\$46,382	\$47,539	\$48,722	\$50,433	\$52,702	\$ 55,333
VII	\$49,102	\$50,092	\$51,341	\$52,620	\$54,469	\$56,916	\$ 59,760
VIII	\$50,578	\$51,591	\$52,882	\$54,204	\$56,101	\$58,620	\$ 61,548
IX	\$57,501	\$58,649	\$60,119	\$61,616	\$63,771	\$66,641	\$ 69,972
X	\$67,169	\$68,513	\$70,221	\$71,979	\$74,496	\$77,848	\$ 81,743
XI	\$68,813	\$70,182	\$71,938	\$73,738	\$76,320	\$79,749	\$ 83,735
XII	\$74,041	\$75,522	\$77,413	\$79,270	\$82,131	\$85,822	\$ 90,113
XIII	\$85,722	\$87,435	\$89,621	\$91,860	\$95,075	\$99,353	\$104,324
		Hired after April 1, 2016					
Grade	Appt A	6 mos. B	1 year C	2 years D	4 years E	7 years F	10 years G
I	\$32,230	\$32,337	\$33,829	\$35,524	\$37,297	\$37,362	\$ 39,231
II	\$33,955	\$34,636	\$35,498	\$36,384	\$37,632	\$39,351	\$ 41,321
IIA	\$36,208	\$36,935	\$37,857	\$38,802	\$40,159	\$41,965	\$ 44,068
III	\$35,626	\$36,333	\$37,250	\$38,152	\$39,517	\$41,491	\$ 43,355
IV	\$37,301	\$38,052	\$39,007	\$39,975	\$41,375	\$43,236	\$ 45,395
IVA	\$39,783	\$40,570	\$41,591	\$42,654	\$44,145	\$46,109	\$ 48,424
V	\$40,128	\$43,502	\$44,592	\$45,706	\$47,304	\$49,433	\$ 51,906
VI	\$43,191	\$44,063	\$45,162	\$46,286	\$47,912	\$50,067	\$ 52,567
VII	\$46,647	\$47,588	\$48,774	\$49,989	\$51,746	\$54,071	\$ 56,772
VIII	\$48,049	\$49,011	\$50,238	\$51,493	\$53,296	\$55,689	\$ 58,471
IX	\$54,626	\$55,717	\$57,114	\$58,535	\$60,583	\$63,309	\$ 66,473
X	\$63,811	\$65,087	\$66,710	\$68,380	\$70,772	\$73,956	\$ 77,656
XI	\$65,372	\$66,673	\$68,341	\$70,051	\$72,504	\$75,761	\$ 79,549
XII	\$70,339	\$71,746	\$73,542	\$75,306	\$78,024	\$81,531	\$ 85,607
XIII	\$81,436	\$83,063	\$85,140	\$87,267	\$90,321	\$94,385	\$ 99,108

SALARY SCHEDULE – AFSCME EMPLOYEES

		Effective April 1, 2023					
		2.50%					
		Hired April 1, 1988 - March 31, 1999					
	Grade	A	B	C	D	E	
		Begin	6 Mos	1 Year	2 Years	3 Years	
Laborer	4	21.72	22.59	23.17	24.14	25.45	
Building Mnt. Worker	5	22.59	23.17	24.14	24.81	26.46	
MEO	6	23.17	24.14	24.81	25.82	27.22	
HEO	7	24.14	24.81	25.82	26.79	28.24	
W/WW Mnt. Worker	7	24.14	24.81	25.82	27.13	29.38	
Asst. Auto Mechanic	8	24.81	25.82	26.79	27.64	29.38	
W/WW Treat. Plant Opr	9	25.82	26.79	27.64	28.77	30.55	
Sen. W/WW Mnt. Work	9	25.82	26.79	27.64	28.77	30.55	
Electrician	10	26.79	27.64	27.92	29.08	31.55	
Automotive Mechanic	11	27.64	27.92	29.08	30.06	32.88	
		Hired April 1, 1999 - May 12, 2014					
	Grade	A	B	C	D	E	
		Begin	1 Year	3 Years	5 Years	8 Years	
Laborer	4	18.95	22.59	23.17	24.14	25.45	
Building Mnt. Worker	5	19.72	23.17	24.14	24.81	26.46	
MEO	6	20.52	24.14	24.81	25.82	27.38	
HEO	7	21.03	24.81	25.82	26.79	28.24	
W/WW Mnt. Worker	7	21.03	24.81	25.82	26.79	29.38	
Asst. Auto Mechanic	8	21.63	25.82	26.79	27.64	29.38	
W/WW Treat. Plant Opr	9	22.50	26.79	27.64	28.77	30.55	
Sen. W/WW Mnt. Work	9	22.50	26.79	27.64	28.77	30.55	
Electrician	10	23.33	27.64	27.92	29.08	31.55	
Automotive Mechanic	11	24.10	28.76	29.95	30.96	32.88	
		Hired after 5/12/2014					
	Grade	A	B	C	D	E	F
		Begin	1 Year	3 Years	5 Years	8 Years	10 Years
Laborer	4	17.88	18.49	18.93	19.72	20.77	21.79
Building Mnt. Worker	5	18.33	18.93	19.72	20.26	21.59	22.66
HEO	7	19.66	20.26	20.97	21.84	23.92	25.10
W/WW Mnt. Worker	8	20.03	20.68	21.49	22.27	24.42	25.63
W/WW Treat. Plant Opr	9	21.22	21.89	22.53	23.44	24.88	26.12
Sen. W/WW Mnt. Work	9	21.22	21.84	22.53	23.44	24.88	26.12
Electrician	10	21.93	22.53	22.78	23.71	25.71	26.98
Automotive Mechanic	11	22.81	23.42	24.41	25.19	26.76	28.09

SALARY SCHEDULE – IAFF EMPLOYEES

	Effective 4 /1/2023						
	Hired before April, 2001						
	2.65%						
	A	B	C	D	E		
	Begin	6 mos	1 Year	2 Years	4 Years		
Fire Fighter	\$59,564	\$61,935	\$64,422	\$67,034	\$73,266		
Fire Lieutenant	\$71,921	\$74,783	\$77,788	\$80,945	\$84,255		
Fire Captain	\$82,562	\$86,001	\$89,455	\$93,089	\$96,893		
	Hired after March 31, 2001						
	A	B	C	D	E		
	Begin	1 Year	2 Years	4 Years	5 Years		
Fire Fighter	\$55,604	\$61,935	\$64,422	\$67,034	\$73,266		
Fire Lieutenant	\$67,139	\$74,783	\$77,788	\$80,945	\$84,255		
Fire Captain	\$77,210	\$86,001	\$89,416	\$93,087	\$96,893		
	Hired after April 1, 2007						
	A	B	C	D	E	F	G
	Begin	1 Year	2 Years	4 Years	6 Years	8 Years	10 Years
Fire Fighter	\$55,604	\$58,546	\$61,492	\$64,436	\$67,381	\$70,322	\$73,266
Fire Lieutenant	\$67,139	\$69,993	\$72,846	\$75,698	\$78,549	\$79,301	\$84,255
Fire Captain	\$77,210	\$80,490	\$83,771	\$87,442	\$90,330	\$91,195	\$96,893

SALARY SCHEDULE – PBA EMPLOYEES

	Effective April 1, 2023						
	3%						
	Start	Completion	2 Yrs.	3 Yrs.	4 Yrs.	5 Yrs.	6 Yrs.
		FTO					
	A	B	C	D	E	F	G
Police Officer	\$57,521	\$60,298	\$65,578	\$68,854	\$71,070	\$74,160	\$78,074
Police Detective	\$63,274	\$66,328	\$72,136	\$75,740	\$78,177	\$81,576	\$85,881
Sergeant	\$67,588	\$70,851	\$77,054	\$80,904	\$83,507	\$87,138	\$91,737
Detective Sergeant	\$72,764	\$76,278	\$82,956	\$87,101	\$89,904	\$93,812	\$98,764
Lieutenant	\$76,036	\$79,707	\$86,686	\$91,017	\$93,945	\$98,030	\$103,204

SECTION 10

POLICIES



City of Batavia Fund Balance Policy

I. Purpose

The City of Batavia recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the City, is fiscally responsible, helps mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and assists in ensuring stable tax rates. This policy establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the City of Batavia.

II. Background

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Statement 54 abandons the reserved and unreserved classifications of fund balance and replaces them with five new classifications for Governmental Funds: non-spendable, restricted, committed, assigned and unassigned.

III. Definitions

Fund balance is a measurement of available financial resources and represents the difference between total assets and total liabilities in each fund.

GASB Statement No. 54 distinguishes fund balance classifications based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported by the following classifications:

Non-spendable – Consists of assets that are inherently nonspendable in the current period either because of their form or because they are legally or contractually required to be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.(e.g., principal of a permanent fund).

Restricted – Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation (e.g. grants, donations and established reserve funds).

Committed – Consists of amounts that are subject to a purpose constraint imposed by a formal action of the City's highest level of decision-making authority before the end of the fiscal year, and the same level of formal action is required to remove the constraint.

Assigned – Consists of amounts that are intended to be used for a specific purpose established by the government's highest decision-making authority, or by the City

Manager. Amounts cannot be assigned to a specific purpose if it would cause a deficit in the unassigned fund balance.

Unassigned – Represents the residual classification for the government’s general fund, and could report a surplus or a deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for the specific purposes for which amounts had been restricted, committed or assigned.

IV. Guidelines

The fund balance of the City’s General Fund provides stability and flexibility and to respond to unexpected adversity and/or opportunities.

The City shall strive to attain and maintain an adequate fund balance in its general fund to provide flexibility and to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures), to ensure stable tax rates, to provide for one-time opportunities and to retain favorable credit ratings. The City will endeavor to maintain unassigned fund balances in its general fund of fifteen to twenty-five percent (15 - 25%) of regular general fund operating expenditures. This amount provides the liquidity necessary to accommodate the City’s uneven cash flow, which is inherent in its periodic tax collection schedule, and to respond to contingent liabilities.

If the unassigned fund balance falls below the 15 - 25% minimum fund balance percentage, the Audit Advisory Committee will evaluate current fund balance classifications in order to recommend the final distribution of fund balance in any fiscal year in consideration of estimated liabilities of the City and sound financial planning.

The actual level of fund balance in the City’s general fund is determined in its annual financial statement, several months after the end of the fiscal year. The City’s budgeting process, which culminates both in the establishment of the following year’s tax rate and the use of any appropriated fund balance, begins approximately two years in advance of the financial statement that will show the budget’s results. Because of this time lag and because of the uncertainties of the budgeting process (such as the amounts of appropriated fund balance actually used each year), it is not possible to guarantee in advance a specific level of fund balance at the close of any fiscal year. Therefore, the City will use the following procedures to adjust the levels of fund balance, as necessary.

1. Once the external auditor has audited the City’s financial statements for the prior year and has confirmed the fund balances of the general fund, the City Manager will recommend to the Audit Advisory Committee the amounts and types of assignments for the fund balance to be included in the financial statement.

2. The Audit Advisory Committee will review these assignments, discuss them with the external auditor as necessary and accept or modify the assignments prior to the presentation of the statement to the City Council.
3. The City Manager, as the Chief Executive and Administrative Officer, shall make recommendations regarding the use of fund balance to be appropriated in the following year's budget based on this policy; specifically, he/she shall recommend an amount that will, in his/her estimation, retain the requisite/appropriate level of fund balances established in this policy based on current budgetary constraints and opportunities.

V. Disbursement Policy for Fund Balances

The City Manager will assess the current financial condition of the City and then recommend to the City Council the order of application of expenditures to which fund balance classification will be charged related to restricted or unrestricted amounts spent when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available.

The City considers that committed amounts will be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

VI. Fund Balance Classifications – Governmental Funds:

The following is a listing of the classifications for the City's General Fund current reserves and designations:

Non-spending Fund Balance:

None

Restricted Fund Balance:

- Retirement contribution reserve (GML §6-r) – used for payment of “retirement contributions,” which are defined as all or any portion of the amount payable to either the New York State and Local Employees' Retirement System or the New York State and Local Police and Fire Retirement System, pursuant to Sections 17 or 317 of the Retirement and Social Security Law.
- Reserve for employee benefits accrued liability (GML §6-p) – established for payment of accrued employee benefits due to an employee upon termination of the employee's service. This includes payments for accrued leave time and benefits due to termination or separation from service and payments for professional services rendered in connection with the investigation or settlements of claims or judgments relating to accrued employee benefits. This reserve is evaluated based on the Compensated Absence liability audited annually by the City's external auditors.

- Insurance reserve (GML §6-n) – used for payment of health benefit claims and for the payment of costs for judgments, actions and claims against the City being the result of a self-assumed or uninsured occurrence, casualty or event of the type insurable by the City.
- Workers Comp reserve (GML 6-j) - used to pay compensation and benefits, medical, hospital or other expenses authorized by Workers Compensation Law and to pay the expenses of administering a self-insurance program.
- Capital projects reserve (GML §6-c) – used to pay the cost of construction, reconstruction or acquisition of a type of capital improvement or equipment. Capital reserves are evaluated based on the status of capital projects, capital improvement plans and equipment replacement plans.
- Reserve for repairs (GML §6-d) – a Dwyer Stadium Repair Reserve Fund was established for the purpose of replacing or making major repairs to capital improvements and equipment for Dwyer Stadium, or supplement other available moneys, by gift, grant from the State of New York, or from any other source, for replacing or making major repairs to capital improvements and equipment for Dwyer Stadium
- Designated for special projects – restricted by the State of New York – represents accumulated profits earned as a result of Emergency Medical Service training, provided by the City’s fire department, whose use is restricted for the purposes of purchasing supplies, materials and equipment that will benefit future Emergency Medical training sessions.

Committed Fund Balance:

Represents amounts committed by City Council for funding of specific projects or grants.

Assigned Fund Balance:

Assigned for Encumbrances – represents the amount of outstanding encumbrances at the end of the fiscal year.

Unassigned Fund Balance:

Undesignated fund balance – remaining fund balance that has not been designated or reserved.

VII. Reference(s)

- Governmental Accounting Standards Board (GASB) Statement No. 54
- New York State General Municipal Law
- Office of the New York State Comptroller, Local Government Management Guide, Reserve Funds

- Office of the New York State Comptroller, November 2010 memo – Fund Balance Reporting and Governmental Fund Type Definitions

Original Author: Lisa Neary, Deputy Director of Finance

Date Revised/ Adopted		2/22/12	6/8/20	9/16/21					
Revised by		L Neary	L Neary	L Neary					

City of Batavia Investment Policy

VIII. Scope

This investment policy applies to all money and other financial resources available to the City of Batavia for deposit and/or investment on its own behalf or on behalf of any other entity or individual.

IX. Objective

The primary objectives of the local government's investment activities are, in priority order:

1. To conform with all applicable federal, State and other legal requirements (legality)
2. To adequately safeguard principal (safety)
3. To provide sufficient liquidity to meet all operating requirements (liquidity)
4. To obtain a reasonable rate of return (yield)

X. Delegation of Authority

The governing board's responsibility for administration of the investment program is delegated to the City Manager who shall establish written procedures for the operation of the investment program consistent with these investment policies. Such procedures shall include internal controls to provide a satisfactory level of accountability based upon records incorporating the description and amounts of investments, the fund(s) for which they are held, the place(s) where kept, and other relevant information, including dates of sale or other dispositions and amounts realized. In addition, the internal control procedures shall describe the responsibilities and levels of authority for key individuals involved in the investment program.

XI. Prudence

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the City of Batavia to govern effectively.

Investments shall be made with prudence, diligence, skill, judgment, and care, under circumstances then prevailing, which knowledgeable and prudent persons acting in like capacity would use, not for speculation, but for investment, considering the safety and liquidity of the principal as well as the probable income to be derived.

All participants involved in the investment process shall refrain from personal business activity that could conflict or appear to conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

XII. Diversification

It is the policy of the City of Batavia to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

The governing board shall establish appropriate limits for the amount of investments which can be made with each financial institution or dealer, and shall evaluate this listing at least annually.

XIII. Internal Controls

It is the policy of the City of Batavia for all moneys collected by any officer or employee of the government to transfer those funds to the Clerk-Treasurer within one (1) day of receipt, or within the time period specified by law, whichever is shorter.

The City Manager is responsible for establishing and maintaining internal control procedures to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization, properly recorded, and managed in compliance with applicable laws and regulations.

XIV. Designation of Depositories

The banks and trust companies that are authorized for the deposit of funds:

<u>Depository Name</u>	<u>Officer</u>
Bank of Castile	Jaime Sallome
Bank of America	Timothy Clark
JP Morgan Chase	Pamela Thompson
Key Bank	Julie Holman
Manufacturers & Traders Trust Company	Joe Cosimeno
Five Star Bank	Jane Scott
Edward Jones Investments	
Bank on Buffalo	David Paul

****Per a December 14, 2020 resolution passed by The City of Batavia City Council, this policy allows the City Manager, in consultation with the City Clerk-Treasurer and Deputy Director of Finance, to authorize the deposit of funds into established financial institutions so the City can make investments in a timely manner to ensure maximum return of the taxpayer's money. Furthermore, to ensure full accountability and transparency, the City Manager must advise Council of the new financial institution added, if any, to the list of designated depositories at the next council meeting during the City Manager's report.***

XV. Securing Deposits and Investments:

All deposits and investments at a bank or trust company, including all demand deposits, certificates of deposit and special time deposits (hereinafter, collectively, "deposits") made by officers of the City of Batavia that are in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured by:

1. A pledge of “eligible securities” with an aggregate “market value” (as provided in GML Section 10) that is at least equal to the aggregate amount of deposits by the officers. See Attachment A of this policy for a listing of “eligible securities.”
2. A pledge of a pro rata portion of a pool of eligible securities, having in the aggregate a market value at least equal to the aggregate amount of deposits from all such officers within the State at the bank or trust company
3. An “eligible surety bond” payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed-upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims – paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations. The governing board shall approve the terms and conditions of the surety bond.
4. An “irrevocable letter of credit” issued in favor of the City of Batavia by a federal home loan bank whose commercial paper and other unsecured short-term debt obligations are rated in the highest rating category by at least one nationally recognized statistical rating organization, as security for the payment of 100% of the aggregate amount of deposits and the agreed-upon interest, if any.

XVI. Collateralization and Safekeeping

Eligible securities used for collateralizing deposits made by officers of the City of Batavia shall be held by (the depository or a third party) bank or trust company subject to security and custodial agreements.

The security agreement shall provide that eligible securities (or the pro rata portion of a pool of eligible securities) are being pledged to secure such deposits together with agreed-upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon a default. It shall also provide the conditions under which the securities (or pro rata portion of a pool of eligible securities) may be sold, presented for payment, substituted or released and the events which will enable the local government to exercise its rights against the pledged securities.

In the event that the pledged securities are not registered or inscribed in the name of the City of Batavia, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the City of Batavia or the custodial bank or trust company. Whenever eligible securities delivered to the custodial bank or trust company are transferred by entries on the books of a federal reserve bank or other book-entry system operated by a federally regulated entity without physical delivery of the evidence of the obligations, then the records of the custodial bank or trust company shall be required to show, at all times, the interest of the government in the securities (or the pro rata portion of a pool of eligible securities) as set forth in the security agreement.

The custodial agreement shall provide that pledged securities (or the pro rata portion of a pool of eligible securities) will be held by the bank or trust company as agent of, and custodian for, the City of Batavia, will be kept separate and apart from the general assets of the custodial bank or trust company and will not be commingled with or become part of the backing of any other deposit or other bank liability. The agreement shall also describe how the custodian shall confirm the receipt, substitution, or release of the collateral and it shall provide for the frequency of revaluation of collateral by the custodial bank or trust company and for the substitution of collateral when a

change in the rating of a security causes ineligibility. The security and custodial agreements shall also include all other provisions necessary to provide the City of Batavia with a perfected security interest in the eligible securities and to otherwise secure the local government's interest in the collateral, and may contain other provisions that the governing board deems necessary.

XVII. Permitted investments

As provided by General Municipal Law Section 11, the City of Batavia authorizes the City Manager to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- Special time deposit accounts in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in the State of New York
- Through a deposit placement that meets the conditions set forth in General Municipal Law Section 10(2)(a)(ii)
- Obligations of the United States of America
- Obligations guaranteed by agencies of the United States of America, where the payment of principal and interest are guaranteed by the United States of America
- Obligations of the State of New York
- Obligations of the City of Batavia, but only with moneys in a reserve fund established pursuant to General Municipal Law Section 6-c, 6-d, 6-e, 6-f, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m, or 6-n.

All investment obligations shall be payable or redeemable at the option of the City of Batavia within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable in any event at the option of the City of Batavia within two years of the date of purchase. Time deposit accounts and certificates of deposit shall be payable within such times as the proceeds will be needed to meet expenditures for which the moneys were obtained, and shall be secured as provided in Sections VIII and IX herein.

Except as may otherwise be provided in a contract with bondholders or noteholders, any moneys of the City of Batavia authorized to be invested may be commingled for investment purposes, provided that any investment of commingled moneys shall be payable or redeemable at the option of the City of Batavia within such time as the proceeds shall be needed to meet expenditures for which such moneys were obtained, or as otherwise specifically provided in General Municipal Law Section 11. The separate identity of the sources of these funds shall be maintained at all times and income received shall be credited on a pro rata basis to the fund or account from which the moneys were invested.

Any obligation that provides for the adjustment of its interest rate on set dates is deemed to be payable or redeemable on the date on which the principal amount can be recovered through demand by the holder.

XVIII. Authorized financial institutions and dealers

All financial institutions and dealers with which the City of Batavia transacts business shall be creditworthy, and have an appropriate level of experience, capitalization, size, and other factors that make the financial institution or the dealer capable and qualified to transact business with the City of Batavia. The City Manager shall evaluate the financial position and maintain a listing of proposed depositories, trading partners, and custodians. Recent Reports of Condition and Income (call reports) shall be obtained for proposed banks, and security dealers that are not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers.

The City of Batavia shall maintain a list of financial institutions and dealers approved for investment purposes, and establish appropriate limits to the amounts of investments that can be made with each financial institution or dealers.

XIX. Purchase of investments

The City Manager is authorized to contract for the purchase of investments:

1. Directly, from an authorized trading partner
2. By participation in a cooperative investment agreement with other authorized municipal corporations pursuant to article 5-G of the General Municipal Law and in accordance with Article 3-A of the General Municipal Law.

All purchased obligations, unless registered or inscribed in the name of the local government, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold, or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the City of Batavia by the bank or trust company.

Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law Section 10(3)(a). The agreement shall provide that securities held by the bank or trust company, as agent of, and custodian for, the City of Batavia, will be kept separate and apart from the general assets of the custodial bank or trust company and will not be commingled with or become part of the backing of any other deposit or other bank liability. The agreement shall also describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to secure the local government's perfected interest in the securities, and the agreement may also contain other provisions that the governing board deems necessary. The security and custodial agreements shall also include all other provisions necessary to provide the City of Batavia with a perfected interest in the securities.

The City Manager can direct the bank or trust company to register and hold the evidences of investments in the name of its nominee, or may deposit or authorize the bank or trust company to deposit, or arrange for their deposit with a federal reserve bank or other book-entry transfer system operated by a federally regulated entity. The records of the bank or trust company shall show, at

all times, the ownership of such evidences of investments, and they shall be, when held in the possession of the bank or trust company, at all times, kept separate from the assets of the bank or trust company. All evidences of investments delivered to a bank or trust company shall be held by the bank or trust company pursuant to a written custodial agreement as set forth in General Municipal Law Section 10(3)(a), and as described earlier in this section. When any such evidences of investments are so registered in the name of a nominee, the bank or trust company shall be absolutely liable for any loss occasioned by the acts of such nominee with respect to such evidences of investments.

XX. Courier service

The City Manager may, subject to the approval of the governing board by resolution, enter into a contract with a courier service for the purpose of causing the deposit of public funds with a bank or trust company. The courier service shall be required to obtain a surety bond for the full amount entrusted to the courier, payable to the City of Batavia and executed by an insurance company authorized to do business in the State of New York, with a claims-paying ability that is rated in the highest rating category by at least two nationally recognized statistical rating organizations, to insure against any loss of public deposits entrusted to the courier service for deposit or failure to deposit the full amount entrusted to the courier service.

The City of Batavia may agree with the depository bank or trust company that the bank or trust company will reimburse all or part of, but not more than, the actual cost incurred by the City of Batavia in transporting items for deposit through a courier service. Any such reimbursement agreement shall apply only to a specified deposit transaction, and may be subject to such terms, conditions and limitations as the bank or trust company deems necessary to ensure sound banking practices, including, but not limited to, any terms, conditions or limitations that may be required by the banking department or other federal or State authority.

XXI. Annual review and amendments

The City of Batavia shall review this investment policy annually, and it shall have the power to amend this policy at any time.

XXII. Definitions

The terms “public funds”, “public deposits”, “bank”, “trust company”, “eligible securities”, “eligible surety bond”, and “eligible letter of credit” shall have the same meanings as set forth in General Municipal Law Section 10.

XXIII. Reference(s)

- City of Batavia Charter
- New York State General Municipal Code

Original Author: Lisa Neary, Deputy Director of Finance
Heidi Parker, Clerk/Treasurer

Date Revised/ Adopted		4/11/11	2/27/12	3/11/13	2/19/14	3/9/15	3/14/16	3/13/17	3/12/18
Revised by			L Neary	L Neary	L Neary	L Neary	H Parker	H Parker	H Parker
Date Adopted		3/9/2020	12/14/2020	3/8/21	3/14/22				
Revised by		H Parker	H Parker	H Parker	H Parker				

Attachment A

Schedule of Eligible Securities

(i) Obligations issued by the United States of America, an agency thereof or a United States government sponsored corporation or obligations fully insured or guaranteed as to the payment of principal and interest by the United States of America, an agency thereof or a United States sponsored corporation.

(ii) Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, and the African Development Bank.

(iii) Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guaranty.

(iv) Obligations issued or fully insured or guaranteed by this state, obligations issued by a municipal corporation, school district or district corporation of this state or obligations of any public benefit corporation which under specific state statute may be accepted as security for deposit of public moneys.

(v) Obligations issued by states (other than this state) of the United States rated in one of the three highest categories at least one nationally recognized statistical rating organization.

(vi) Obligations of Puerto Rico rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

(vii) Obligations of counties, cities and other governmental entities of another state having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.

(viii) Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.

(ix) Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by federal bank regulatory agencies.

(x) Commercial paper and bankers' acceptances issued by a bank (other than the bank with which the money is being deposited or invested) rated in the highest short-term category by at least one nationally recognized statistical rating organization and having maturities of not longer than sixty days from the date they are being pledged.

(xi) Zero-coupon obligations of the United States government marketed as "Treasury STRIPS".
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