

CITY OF BATAVIA, NEW YORK

PROPOSED BUDGET PLAN

FISCAL YEAR 2021-2022

Resilient and Strong

*Pathway to Recovery and Success Amid the COVID-19
Pandemic and Economic Crisis*



The City of Batavia was "all in" to create over \$100 Million of investment by 2022, and now we are "all in this together" to keep the community operating from a strong position of health, wellbeing, and recovery.

TABLE OF CONTENTS

<u>SECTION 1- INTRODUCTORY INFORMATION</u>	4
Vision, Mission, & Guiding Principles	6
City Organizational Chart	7
Officers & Officials	8
Budget Snapshot	11
Budget Overview	12
Budget Message	15
Budget History and Projections	18
Score Card	33
How to Review this Budget	38
Budget Process	40
Budget Timeline	42
City Strategic Plan	43
<u>SECTION 2- FINANCIAL POLICY STATEMENTS</u>	50
Financial Policy Statements	51
<u>SECTION 3- STATISTICS & SUPPLEMENTAL OVERVIEW</u>	62
History of Batavia	63
Community Profile & Demographics	64
<u>SECTION 4- BUDGET REPORTS</u>	80
Budget Summaries & Financial Overview	81
General Fund Budget Summary	85
<u>SECTION 5- FUNDS & DEPARTMENT DETAIL</u>	92
Fund Description & Structure	93
General Government Services	94
Administrative Services	100
Police Department	105
Fire Department	111
Public Works	114
Water Fund	122
Wastewater Fund	128
City Centre Fund	134
<u>SECTION 6- MISCELLANEOUS FUNDS</u>	136
<u>SECTION 7- CAPITAL & DEBT</u>	140
Capital Improvement Plans	141
Debt Service	149

Debt Payment Schedule.....	151
<u>SECTION 8- GLOSSARY</u>	156
Acronyms & Definitions	157
<u>SECTION 9- APPENDIX</u>	170
Constitutional Tax Limit	171
Full Time Equivalent Employees by Department.....	172
Non-Union Salary Schedule	174
Seasonal & Permanent Part-Time Salary Schedule	175
CSEA Employees	176
AFSCME Employees	177
IAFF Employees	178
PBA Employees	179
<u>POLICIES</u>	XXX
Fund Balance Policy	
Investment Policy	





DRI - Construction kick-off event at 99 Main Street Fall 2020

SECTION I

INTRODUCTORY INFORMATION



Ribbon Cutting- Ellicott Trail Summer 2020

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.

- 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 community.
- We will continuously promote a healthy and active lifestyle for all individuals in ways that bring our community 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.

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.

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 residents.
- 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 citizenry.
- Be accountable and responsive to citizens.
- Act with the highest standards of professionalism, with unwavering integrity and ethics.

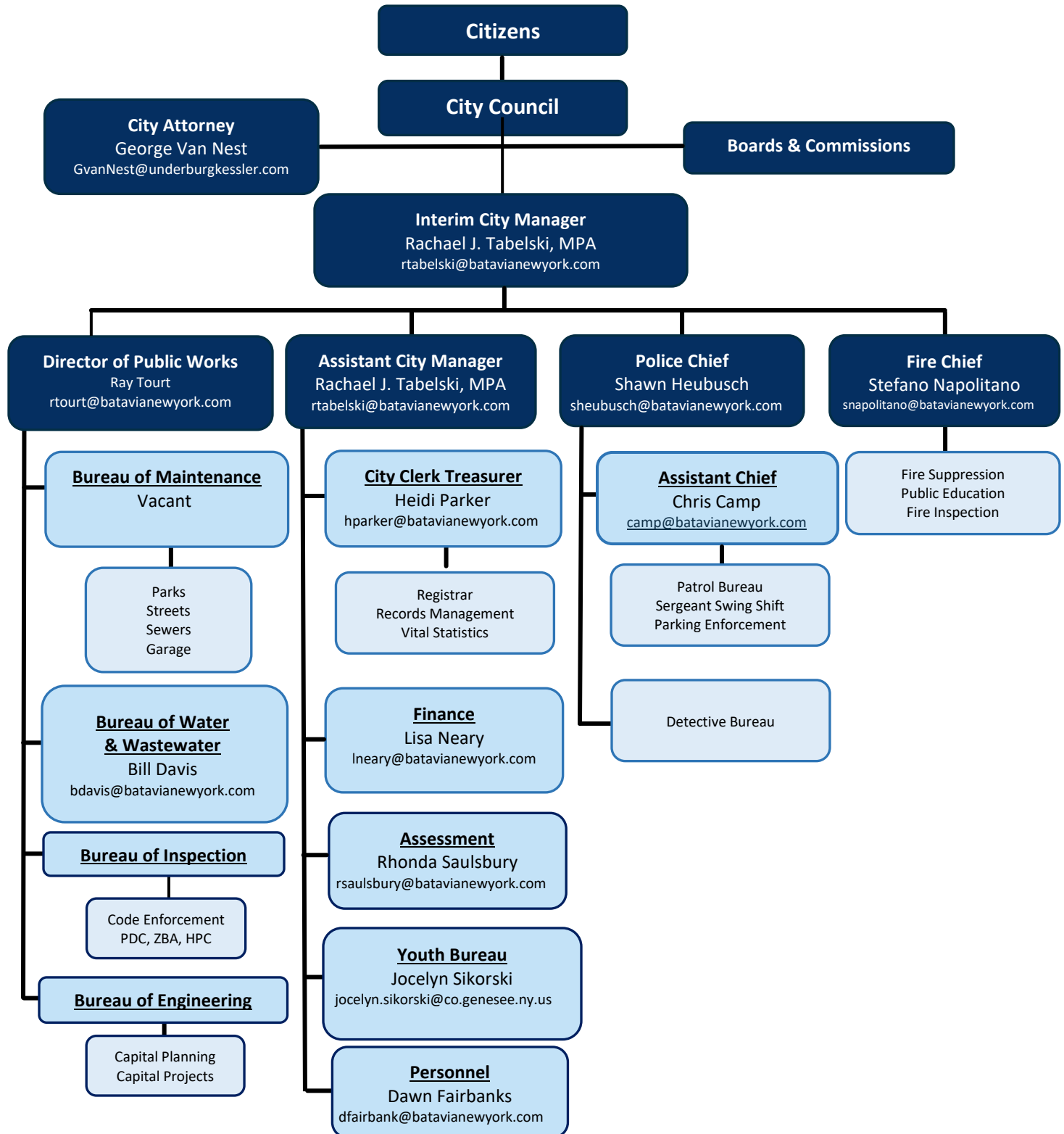
Adherence to these principles will:

- ✓ 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.



Lieutenant Governor of New York Kathy Hochul on site at Ellicott Place Downtown Revitalization Initiative (DRI) construction kickoff

CITY ORGANIZATIONAL CHART



OFFICERS AND OFFICIALS



CITY COUNCIL

Eugene Jankowski, Jr.	Council Person-At-large, President of the Council
Jeremy Karas.....	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
Rose Mary Christian.....	Sixth Ward

ADMINISTRATIVE STAFF

Rachael J. Tabelski, MPA – Interim City Manager

George Van Nest – City Attorney

Ray Tourt - Director of Public Works

Shawn Heubusch - Police Chief

Stefano Napolitano – Fire Chief

Chris Camp - Assistant Chief of Police

Bill Davis- Superintendent of Water & Wastewater

Vacant - Superintendent of Maintenance

Dawn Fairbanks – Human Resource Specialist

Lisa Neary - Deputy Director of Finance

Heidi Parker - City Clerk/Treasurer

Rhonda Saulsbury - City Assessor

Jocelyn Sikorski – City Youth Bureau Director

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>			Wastewater 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 20/21	Proposed 21/22	22/23	Projected 23/24	24/25
REVENUES:					
General Fund	(17,598,636.00)	(16,798,581.00)	(16,688,103.01)	(16,927,312.16)	(18,001,503.64)
Water Fund	(4,996,794.00)	(5,120,690.00)	(5,214,851.74)	(5,269,499.04)	(5,273,651.78)
Wastewater Fund	(2,772,921.00)	(2,691,930.00)	(2,829,461.02)	(2,619,523.51)	(2,639,164.75)
City Centre Fund	(206,447.00)	(206,630.00)	(207,155.20)	(210,218.87)	(214,758.55)
TOTAL REVENUES	(25,574,798.00)	(24,817,831.00)	(24,939,570.97)	(25,026,553.58)	(26,129,078.72)
EXPENSES:					
General Fund					
General government services	4,478,607.00	4,290,954.00	4,300,519.52	4,245,860.87	4,398,488.52
Administrative services	1,250,756.00	1,088,397.00	1,118,332.10	1,143,102.66	1,168,488.87
Police	3,844,350.00	3,768,110.00	3,758,240.30	3,898,925.46	3,972,672.41
Fire	3,838,795.00	3,787,520.00	3,804,754.20	3,900,494.48	4,898,719.38
Public Works	4,186,128.00	3,863,600.00	3,706,256.90	3,775,668.45	3,846,694.87
Total General Fund	17,598,636.00	16,798,581.00	16,688,103.01	16,964,051.91	18,285,064.04
Water Fund	4,996,794.00	5,120,690.00	5,214,851.74	5,269,499.04	5,273,651.78
Wastewater Fund	2,772,921.00	2,691,930.00	2,829,461.02	2,619,523.51	2,639,164.75
City Centre Fund	206,447.00	206,630.00	207,155.20	210,218.87	214,758.55
TOTAL EXPENSES	25,574,798.00	24,817,831.00	24,939,570.97	25,063,293.34	26,412,639.12
NET TOTAL (DEFICIT)	-	-	0.01	(36,739.76)	(283,560.40)

BUDGET OVERVIEW

The City of Batavia has made great strides in economic development, executing a 40-year sales tax agreement, capital infrastructure projects and enhancing internal information technology over the past decade. .

In January of 2020, the Governor of the state of New York announced that VLT aid was not included in the FY20/21 proposed Executive Budget. As a result, the City of Batavia had to adjust the FY20/21 budget through department wide cuts and increasing property tax revenues through a Council authorized property tax cap override. Prior to the State passing their final budget, cases of COVID-19 started to spread in New York, devastating larger population centers like New York City, and to some extent Buffalo and Rochester.

The spread of the disease lead to a historical shift of power away from the New York State Legislature to the State's Chief Executive Officer (Governor Cuomo) and lead to a shutdown of the economy for several months. During the shutdown, the State legislature passed a budget in April containing VLT and AIM aid to municipalities; however, the Office of Management and Budget (OMB) was given power to reduce state reimbursements to local governments and schools.

To date, local governments have received a 20% reduction in all state aid and in FY21/22 the City has budgeted a reduction of the City's AIM aid by \$350,000. Furthermore, because VLT aid was threatened last year, the City cannot in good conscience budget for this revenue in FY21/22.

The other major source of revenue in decline due to the COVID-19 pandemic is sales tax. While the City is locked into a sales tax sharing agreement with Genesee County for a percentage of total sales tax receipts, revenue is projected to decline to 2017 levels.

These revenue reductions, coupled with increasing wages and retirement costs, created a \$1.2 million gap between revenue and expenditures as compared to last year.

The City's General Fund will be balanced through reductions in service, deferment of purchases, employee layoff and strategic hiring freezes.

Highlights

1. The City property tax rate increases to \$9.73, up from \$9.59 last year. This means that the budgeted property tax rate will increase \$0.14 per \$1,000 of taxable assessed value. The proposed property tax rate increase is 1.38% and remains in compliance with the State of New York tax cap.

Proposed Increase on City Tax Bill

Value of Property	Proposed Increase
\$50,000	\$6.62 per year
\$75,000	\$9.92 per year
\$100,000	\$13.23 per year
\$150,000	\$19.85 per year
\$200,000	\$26.46 per year

- General Fund revenues and expenses will decrease approximately \$ 811,255 or 4.61%; down from \$17,598,636 in FY20/21 to \$16,787,581 proposed for FY21/22.
- The budget is balanced relying on sales tax, property tax revenues, as well as \$300,000 appropriated fund balance to help pay for increased costs associated with contracted salary adjustments and projected loss of revenue. It also relies on \$225,000 of retirement reserves, a one-time revenue source, to absorb the increase in retirement costs. The City will recommend to the Audit Committee that the retirement reserve account be replenish after the FY20/21 audit is complete in August of 2121 (in the event of a surplus).

	FY19/20 Actual	FY20/21 Adopted	FY21/22 Proposed
Revenues	\$16,747,439	\$17,339,536	\$16,487,581
Use of Unassigned Fund Balance	\$ <u>117,317</u>	\$ <u>259,100</u>	\$ <u>300,000</u>
Total	\$16,944,197	\$17,598,636	\$16,787,581
Expenditures	\$17,528,340	\$17,598,636	\$16,787,581
Unassigned Fund Balance	\$ 1,863,699	\$ 1,750,000	\$ 1,863,699

- The budget relies on a \$275,000 Water Fund transfer to the General Fund to balance the FY21/22 budget. The City of Batavia traditionally uses a portion of water enterprise funds to supplement the General Fund operating expenses. The increase in dependence on the Water Fund is a direct result of revenue losses from the COVID-19 Pandemic and increases in personnel expenditures. 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.

5. The proposed budget reduces the current level of services to residents in many areas that include parks and pavilion rentals, tree trimming, ordinance enforcement activities, youth services, community policing, special police details, community events, and economic development services. Restoration of these services will ultimately depend on the economic recovery of the nation as a whole.
6. The City's General Fund debt service (principal and interest payments) for FY21/22 is \$464,622, a 21% reduction from FY20/21. 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 station.
7. The City will continue the site-specific feasibility study at Alva Place to determine a probable cost for a new police station. The study will be complete by the third quarter of 2021, and presented to City Council. This project will allow our police department to move from an inadequate 150 year old facility to one the meets today's law enforcement needs.
8. Anticipated General Fund future bonding/borrowing for FY21/22 and beyond

Project	Cost	Year	Financing
LED NYPA Street Light Conversion	\$549,033	Spring 2022	Financing through NYS or other lender. Payments made from existing expenses for lights.
Richmond/Harvester Street Project	\$2,042,000	Fall 2021	BAN financing until grant reimbursement
Police Station	\$8,000,000	2022/2023/2024	BAN/Bond/USDA loan/ grant options

9. Capital Projects currently underway or slated to be started in FY21/22 include the ERP software conversion project, IT Phase I and II upgrades, the Jackson Square Capital DRI project, LED NYPA Street Light Conversion, Harvester/Richmond Street and Water project, "mall Roof 2", Lead Service Line replacements, Cohocton/NMROW water line, Well House project, refurbishing filters at the Water Treatment Plant, designing and installing a new Air System Blower at the Waste Water Treatment Plant, as well as the Police Station. This year work will also resume at the Ice Rink and Dwyer stadium that was not completed in FY20/21. The Fire Station and Bureau of Maintenance facility upgrade project, put on hold during the COVID-19 pandemic, will remain on hold but is expected to be reevaluated during FY21/22.

BUDGET MESSAGE

Enclosed is a balanced budget with a 1.38% property tax rate increase for the General Fund operations capital projects, and reserves. The budget has reduced costs reflecting the anticipated revenue losses that the City is facing. The City will need to be prepared for a short-term (3-5 year) economic downturn.

- Residents feel the economic uncertainty of COVID-19
- City revenue is reduced
- City wages and employee benefit expenses continue to rise
- Some services will need to be reduced or reimaged
- Departments will need continue to find innovative ways to provide services and reduce expense

While the economic downturn will affect the operations of all departments, the City must continue to follow long-term plans for publically and privately funded capital improvements. Due to solid fiscal planning of previous administrations the City is poised to weather the COVID-19 storm and work towards a sustainable recovery.

To achieve the City's mission, we must decrease spending in the General Fund.

The COVID-19 pandemic has shifted priorities of the City from enhanced services, growth, and expansion to an added focus of security, health, and safety of employees and residents. All departments have adapted to new and safer ways of doing business, protecting themselves and residents.

The City of Batavia was “all in” to create over \$100 Million of investment by 2022. Now we are “all in this together” to keep the community operating with a strong position of health, wellbeing, and recovery.

Batavia has experienced difficulties in the past with General Fund spending exceeding revenue and has recovered through conservative budgeting and prudent fiscal management. The City can continue to be successful, but it requires reduction of services and difficult decisions as the national economic landscape changes.

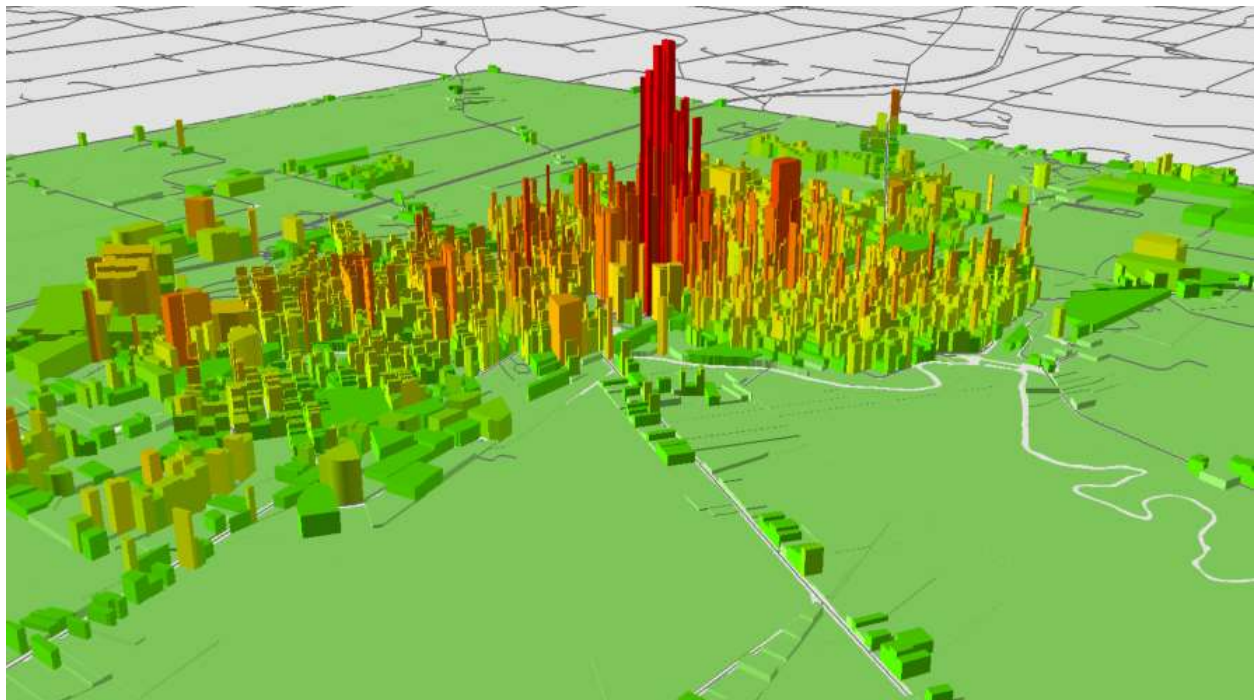
Furthermore, the economic recovery for the City of Batavia highlights the foundational goals established in the City's 2017 strategic plan to achieve \$100 million in new investments for the City of Batavia by 2022. The proactive planning of City Council and management has assured residents that the City is resilient and during a pandemic, we see continued success. Homeowners and commercial building owners continue to invest in our City.

The taxable assessed property values increased by \$573,000, as compared to the \$16.4 million growth that occurred in FY20/21. There are approximately 5,700 properties in the City of Batavia that

support the City's General Fund operation budget. The property taxes they pay make up 35% of the City's total budget. Due to COVID-19 the City did not move forward with a full 2020 re-appraisal project that was set to change over 2,000 assessed values. The only assessment changes included 58 properties that had new construction or major physical changes. Of the 58 change notices issued, approximately 20 of these owners were utility companies.

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

Currently, the City has made significant progress towards the \$100 million goal. As of December 31, 2020, the City's "I'm All In!" Scoreboard reveals over **\$57.1 million** in completed investments, **\$58.1 million** of investment in-progress, and another **\$35.5 million** planned by 2022. In total, we have over **\$153.7 million** of investment scheduled to take place in the City. The continued investment in buildings and infrastructure is a positive sign. It will help ensure a full recovery, even in the face of economic uncertainty.



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

While the City depends on the private sector and residents to invest in our community, the City will continue to invest in the most important asset of our government - the employees. The City understands that in times of crisis and economic downturn critical services like police, fire, and snow

removal need to continue. Other ancillary services will be scaled back until the City achieves greater fiscal stability.

Residents demand that when they call 911, City Police and/or Fire will respond, and when they need to travel, the City Department of Public Works will have spent the night clearing roads and making them safe. These define the core services of the City and are all supported by the City's Administration Department.

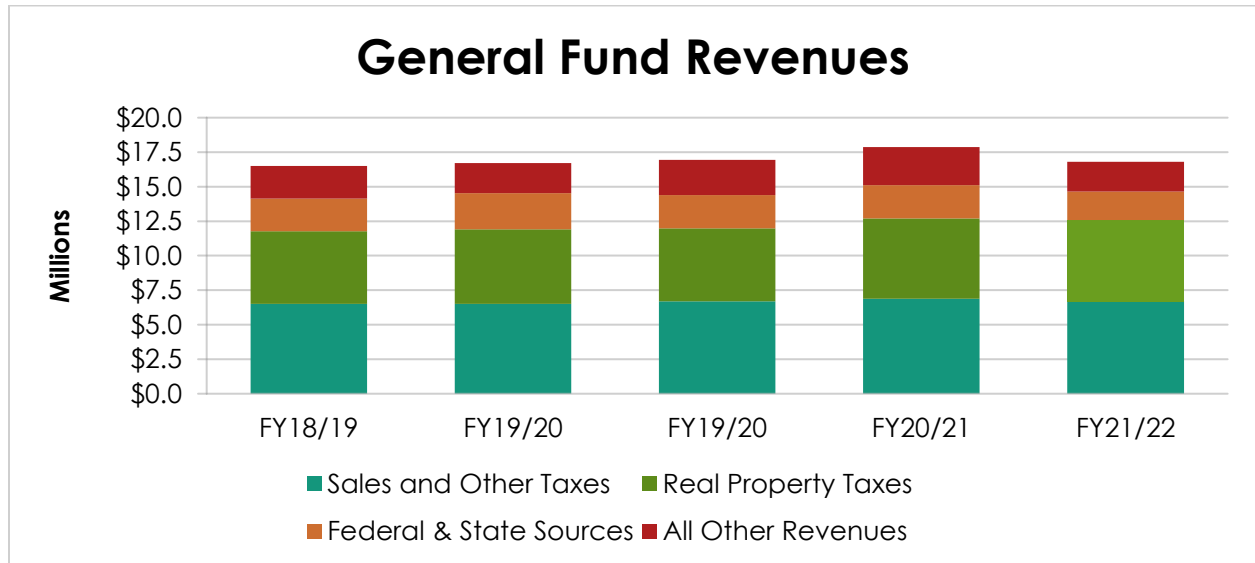
While overtime and training is reduced across all departments in the FY21/22 budget, departments are always searching for grants and other funding to continue to keep City employees at the top level in their field. For residents and businesses, the cuts presented in this budget will affect specific requests for services (i.e. tree planting, tree trimming, beautification downtown, code/ordinance enforcement activities, and community event participation, funding/staffing of community events). These service requests may not be achievable to past levels under current economic conditions.



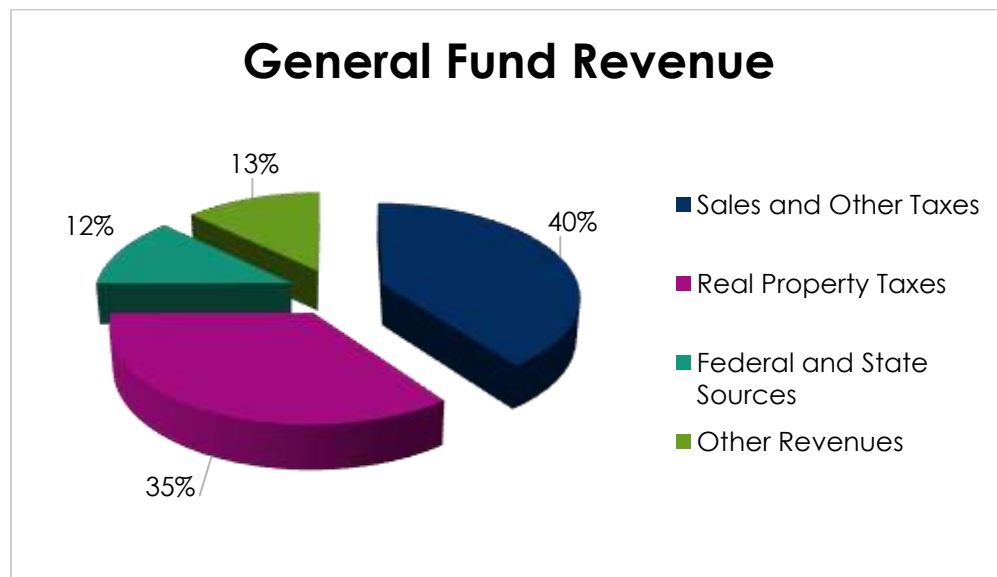
Community Leaders at Ellicott Place Construction Kick-off.

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 community.** Other revenue sources, such as sales tax, are subject to the fluctuations of the local and regional economy as witnessed with the COVID-19 Pandemic.

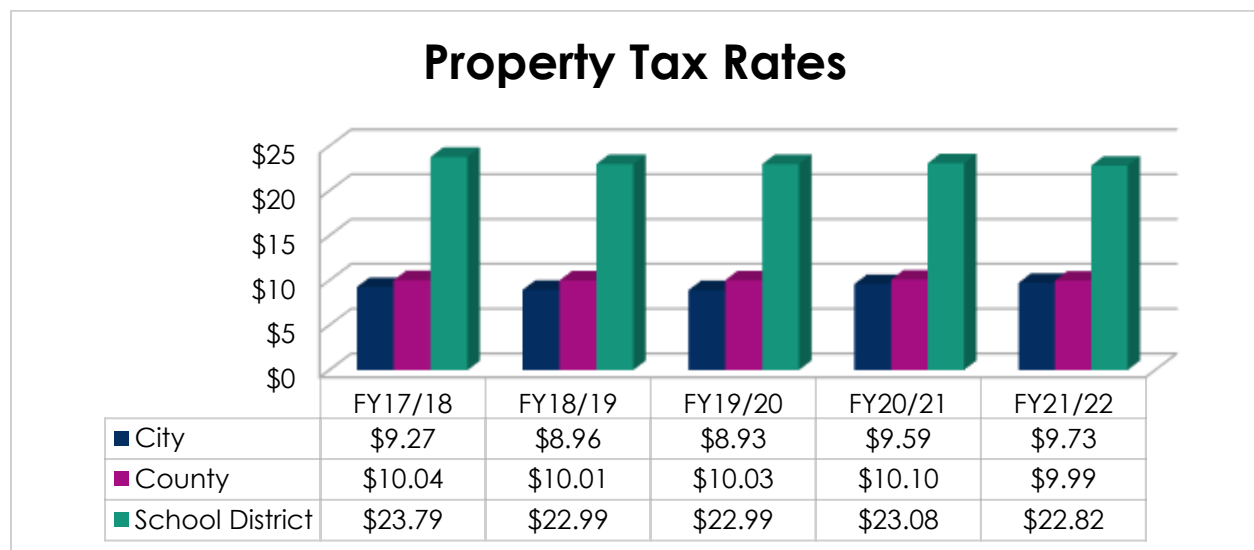


Reducing Dependence on Other Fund Revenues- The City expects to use \$300,000 of fund balance, \$275,000 Water Fund, and \$225,000 of retirement reserves to balance the FY21/22 budget. The City of Batavia traditionally uses a portion of water enterprise funds to supplement General Fund operating expenses. The increase in dependence on these funds is associated with the revenue losses from the COVID-19 pandemic and increase in expenses. The City will need to monitor these funds closely and reinstitute long-term planning efforts to reduce the dependency on these funds once the economy stabilizes.

Existing General Fund Revenue Sources- The City of Batavia entered into a historic 40-year sales tax allocation agreement with Genesee County. This agreement provides a guaranteed minimum sales tax allocation ($\geq 14\%$), and has aided a series of water agreements with the County that will ensure a stable water supply once the 100-year-old Water Treatment Plant reaches the end of its life (2027-2030 projected water plant closure). These agreements also provide the City much needed time to eliminate dependence on water revenue.

The proposed City Budget for FY21/22 remains in compliance with the State of New York Tax Cap. The City's proposed property tax rate increase is 1.38%. **This changes the rate from \$9.59 to \$ 9.73 per \$1,000 of taxable assessed value. At current assessed values, the General Fund tax levy will increase by \$85,264.** The tax rate will remain well below rates in FY08/09.

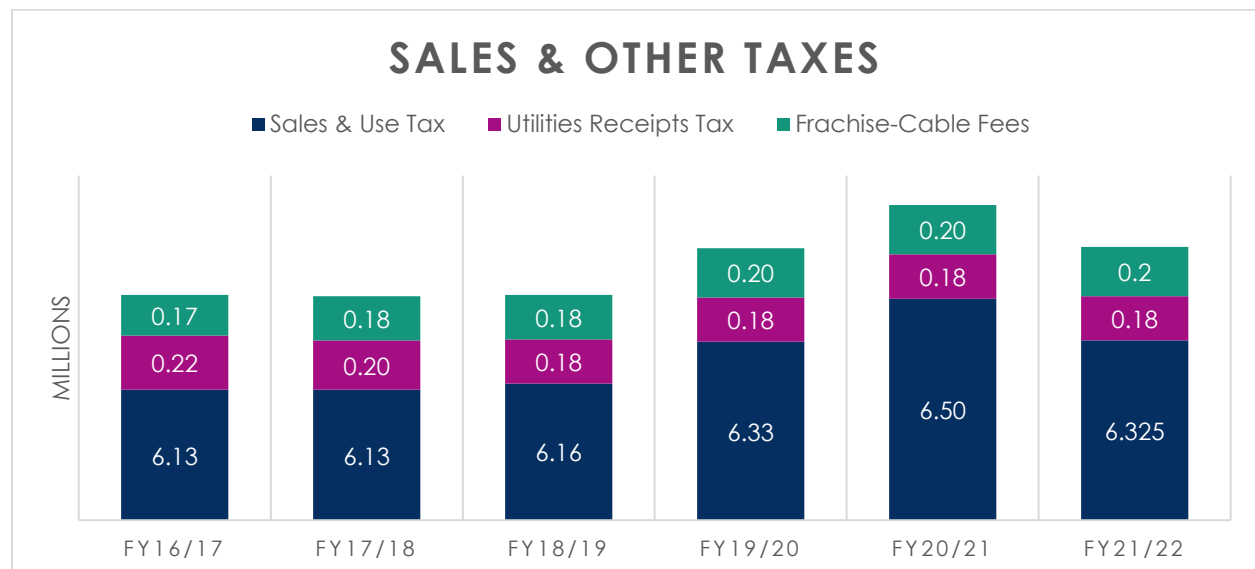
Property Tax Rate Comparisons- With the FY21/22 new property tax rate proposed for the City's budget (\$9.73 per \$1,000 taxable assessed value), the City of Batavia has the lowest tax rate of surrounding taxing jurisdictions. The property tax rate table below shows the difference between the City of Batavia, Genesee County, and the Batavia School District.



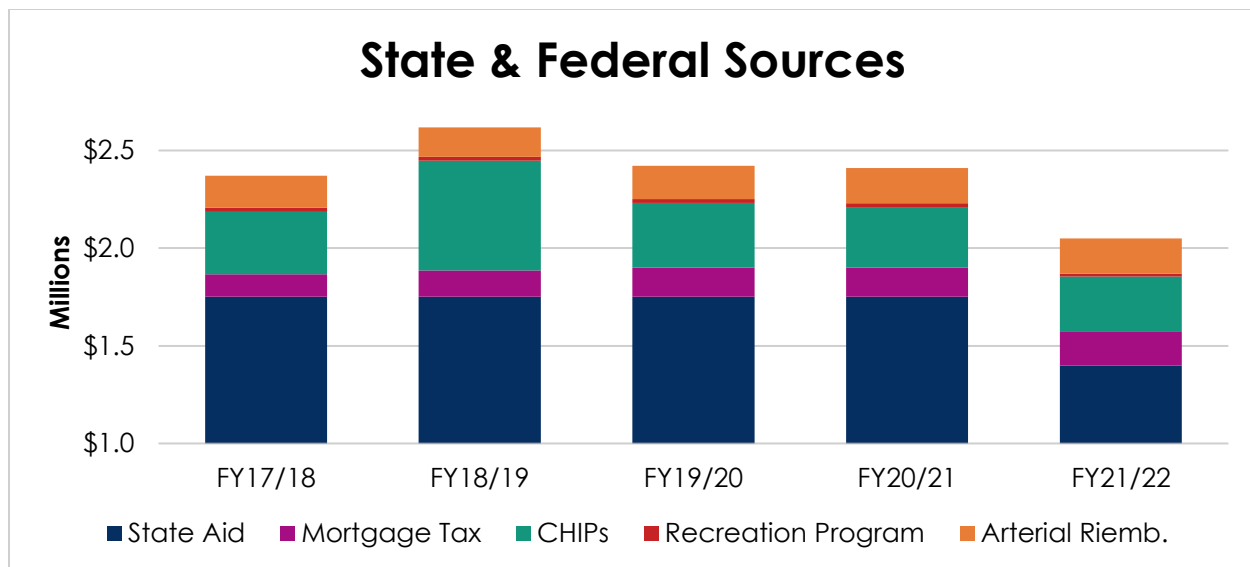
Sales Tax & Related Taxes- Sales and related taxes are the City's largest single revenue source. Combined with franchise cable revenue and utilities gross receipts, sales and related taxes contribute 40% to FY21/22 General Fund revenues.

Sales tax is distributed to the City pursuant to a Sales Tax Distribution Agreement that was modified and extended 40 years. A major component of sales tax revenue is the sale of vehicles, gasoline, and this year online sales are making up for lost entertainment revenue.

Sales tax receipts have experienced continued growth until the economy shutdown in March 2020. To date, amidst the economic shutdown, the sales tax has only dropped ~4%. The City's first quarter was up significantly over last year, while Q2 and Q3 were down 15% and 4.04%, respectively. Based on analysis and forecasting, the City is projecting a loss of sales tax revenue of \$175,000 compared to FY20/21 budgeted sales tax numbers.



State and Federal Sources- State and federal grants plus State aid make up 12% of the total FY21/22 General Fund revenues for the City. This area includes CHIPs (Consolidated Highway Improvement Program), mortgage tax, annual summer recreation program funds, and New York State Arterial Reimbursement. These aid sources are all expected to be reduced by 20%. Due to low interest rates mortgage tax is expected to increase slightly (\$25,000).



Other Revenues- Additional sources of revenue included in this year's budget are \$ \$40,000 from interest and earnings, \$36,000 in projected payments in lieu of taxes (PILOTs), and \$85,000 in estimated fines and forfeitures. These revenue projections are significantly lower than FY20/21.

The budget does not include Video Lottery Terminal (VLT) aid, however the City will need to monitor the progress of the State's budget in Albany and plan accordingly if VLT funding is released in FY 21/22. The City has received VLT aid since 2008, and historically it comprised a significant source of one-time revenue.

Unassigned fund balance- The City is fortunate to maintain a healthy fund balance. In FY2021/22, the City maintained a 10% or greater fund balance as compared to the total of General Fund expenses, in compliance with the City's Fund Balance Policy at that time. These funds are used to balance the budget, fund contingency, and fund reserve accounts.

Funding reserves is done at the time of budget and when year-end revenues exceed the amount needed to balance the budget. For many years, the City's annual revenues have exceeded balanced budget needs. These surpluses have been assigned to General Fund reserves. In August of 2020, the Audit Committee met to review the results of the FY19/20 audit. The City experienced a decrease in fund balance and was not able to assign surplus revenue to reserve accounts.

The proposed budget includes \$300,000 of unassigned fund balance, a \$40,900 increase over last year. Should the need for, or availability of, unassigned fund balance change in future years, our appropriation levels will increase or decrease accordingly while maintaining a minimum of 10%. In FY21/22 the City updated the fund balance policy creating a goal of securing and maintaining 20% unassigned fund balance.

Reserve Funds- The proposed FY21/22 budget utilizes \$643,200 of reserves in the General Fund to assist in purchasing public works equipment; facility improvements at City Hall, the Ice Rink and Dwyer Stadium; and purchase of a new police patrol vehicle. The use of FY21/22 budget reserves is consistent with the City's adopted equipment and facility capital plans.

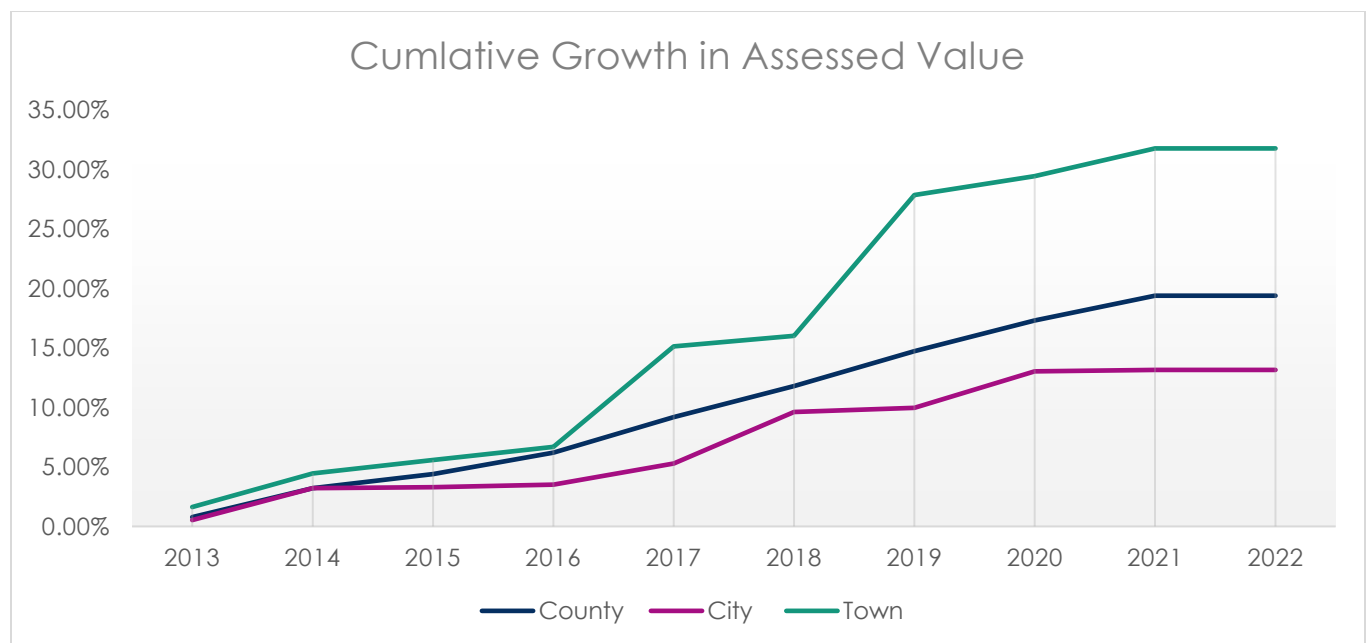
Generating New Revenue

Taxable Assessed Value- A major way of creating additional revenue is to improve the overall value of commercial and residential properties. The City historically enjoys a modest 1.5% average annual growth in its property tax base. In calendar year 2017, we saw a \$16 million (2.81%) increase in taxable assessed value, due to a city-wide increase in commercial and residential property values. This is a significant increase over 2018, when the taxable assessed value grew \$1.8 million or .31%.

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

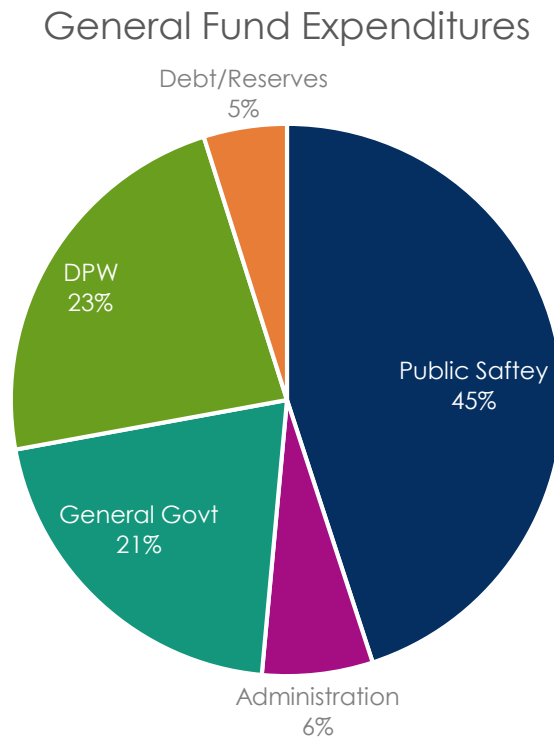
Economic development projects in the City of Batavia are poised to increase. The City is also re-inventing brownfield sites into productive commercial property, and moving tax foreclosed residential and commercial properties back into the private sector. Most significantly, Batavia is conducting a feasibility 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 value, establish new jobs, and create new market rate housing options. The chart below shows our cumulative growth in property values since we began tracking the information in 2013. It also compares the City's assessed value growth to Genesee County and the Town of Batavia.



EXPENSES

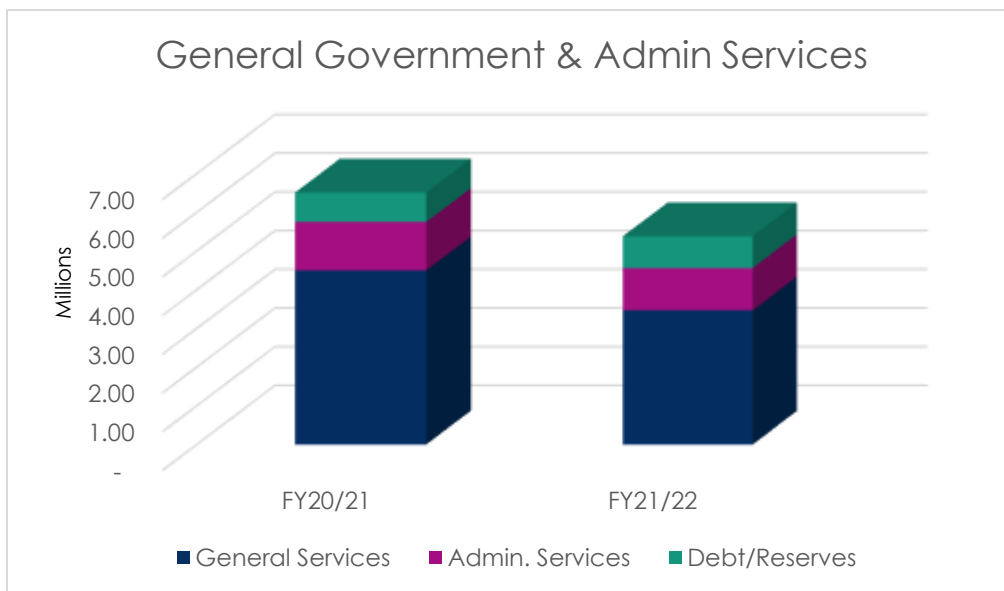
General Fund Expenditures- The proposed budget plan balances core services with the financial reality of the COVID-19 Pandemic. The chart below reflects a general breakdown of costs in the General Fund. The largest share of these costs support Public Safety. Public Works/DPW accounts for 23% of the General Fund Budget. General Government, including health insurance and workers compensation, accounts for 21% of the budget. Administrative Services and Debt/Reserve spending reflect 6% and 5%, respectively, of the FY21/22 spending plan. **General Fund expenses will decrease \$811,255 (4.61%).**



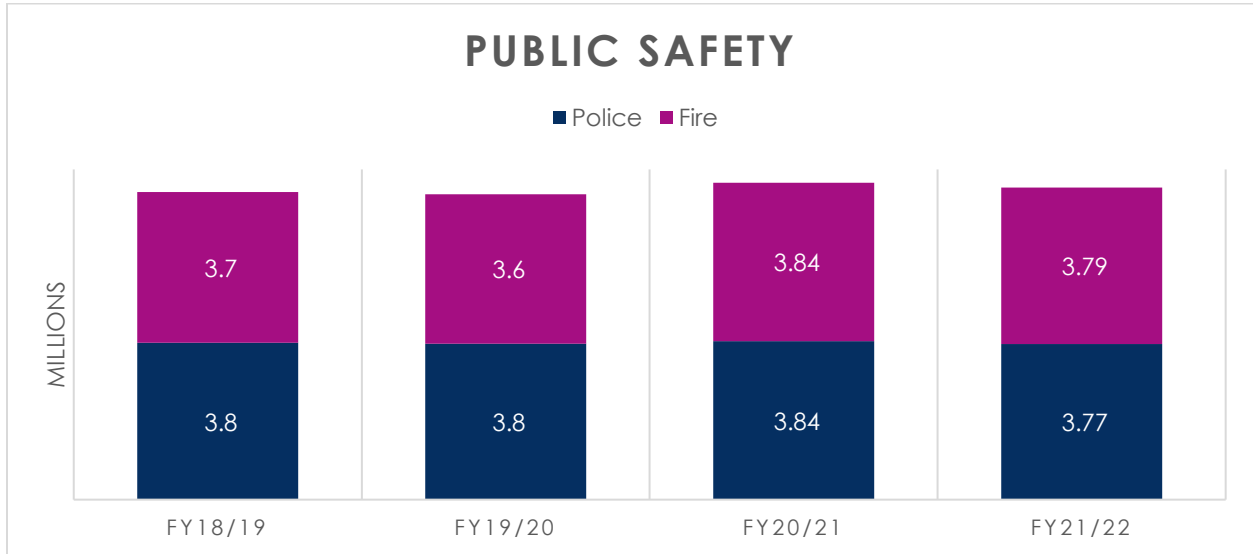
General Government and Administrative Services (Operations)- General Government Services include City Council, City Manager, Legal Services, Community Development, Economic Development, Council on the Arts and transfers to the Health and Workers Comp Funds and funding of reserves. Administrative Services costs consist of Administrative Services, Finance, Clerk/Treasurer, Assessment, Personnel, Elections, Information Technology, Vital Statistics, Control of Dogs, Summer Recreation and Youth Services.

FY21/22 expenditures for General Government Services are reduced by \$187,653. Major reductions include: \$54,000 reduction in transfers to the Workers Compensation Fund, \$26,000 reduction in contingency, \$15,000 reduction in funding for economic development services to the Batavia Development Corporation (BDC), \$5,000 reduction in Community Development funding, and a \$4,000 reduction in funding to the Council on the Arts.

FY21/22 expenditures for Administrative Services are reduced by \$162,359. Major reductions include: \$55,000 reduction in general liability insurance and the Assistant City Manager's budget, \$28,000 reduction in the City Clerk's budget, \$41,000 reduction in the Youth Services budget, \$25,000 reduction in the Information Technology budget, \$15,000 reduction in the Summer Recreation budget.

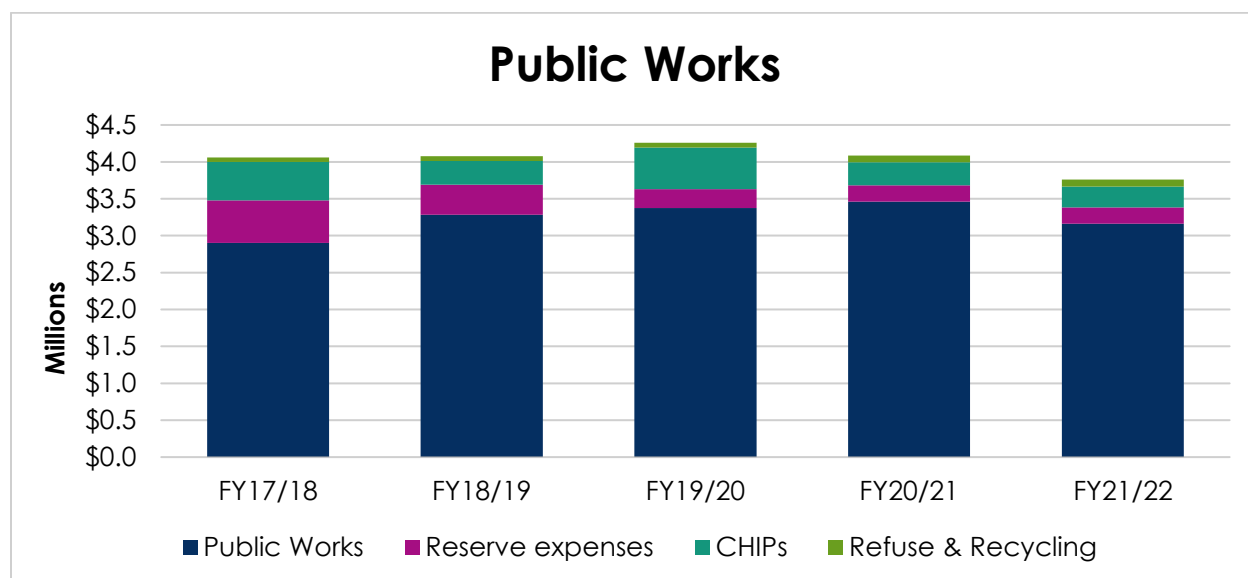


Public Safety- Police expenditures decreased by \$76,240 and Fire expenditures decreased by \$51,275, for a combined reduction of \$127,515. Both Divisions have reduced personnel expenses by various means including freezing open positions and offering an early retirement incentive. Both departments have also reduced their supplies and materials, equipment, travel and training, and overtime expenditures to bare bone levels. The Police Department has eliminated all special details in the FY21/22 including the Emergency Response Team (ERT), Neighborhood Enforcement (NET) details, as well as community policing and events. These special details will be covered by officers on duty, as time permits for FY21/22.



Public Works- The Department of Public Works includes Public Works Administration, Engineering, City Facilities, Inspection, Maintenance Administration, Street Maintenance, Repair Garage, Snow Removal, St. Lighting/Traffic Lights, Sidewalks, Parking Lots, Parks, Historic Preservation, Planning and Zoning Boards, Storm Sewer, Wastewater, Street Cleaning, and Refuse and Recycling.

Total FY21/22 expenditures for Public Works will decrease by \$322,528. Reductions include delaying extra sidewalk repairs \$111,000, delaying work on municipal owned parking lots \$55,000, along with over \$135,000 in reductions of various personnel costs, travel and training, supplies and materials and equipment in the Parks Department, Bureau of Inspections, and Bureau of Maintenance.



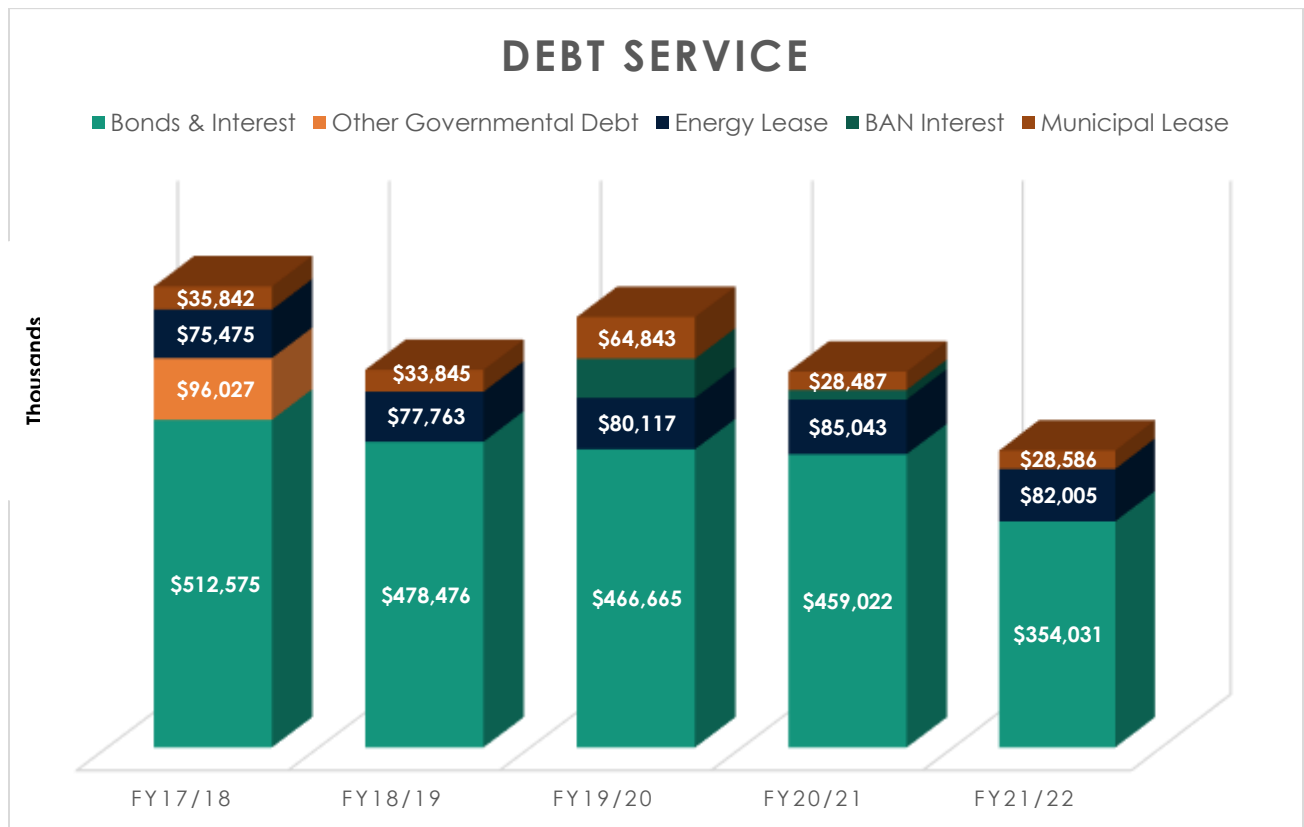
Reserve Funding- Since 2008 the City has diligently made an effort to grow reserve funds for future liabilities, capital purchases and expenditures. In FY21/22, funding reserves is critical as we have debt payments rolling off and we need to preserve these monies for future borrowing to build the new Police Station.

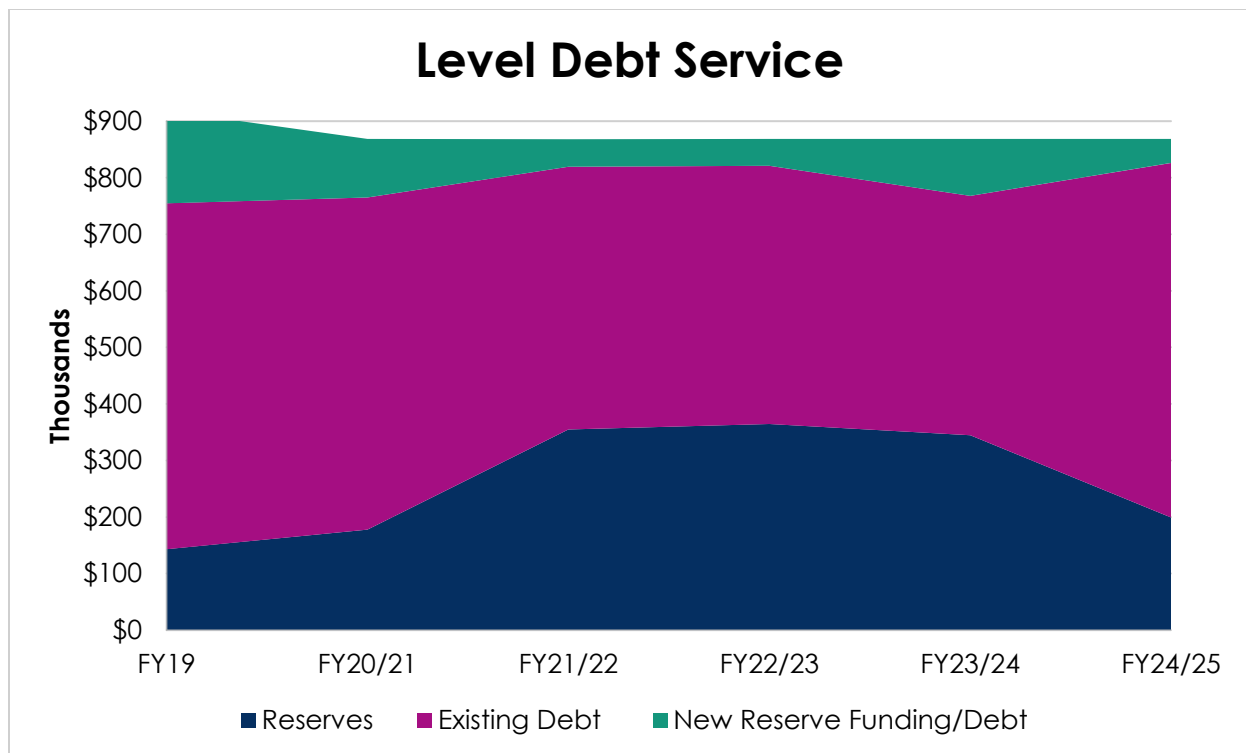
Reserves are funded in the budget and again typically, in August (if the City realizes an annual surplus) when the Audit Committee meets to review the audit. Reserve funding is critical to fund equipment replacements, infrastructure improvements and employee benefit payouts as the City continues to experience 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.

	<u>FY20/21</u>	<u>FY21/22</u>	<u>FY22/23</u>	<u>FY23/24</u>	<u>FY24/25</u>
Reserves	\$67,500	\$214,813	\$244,813	\$244,813	\$119,313
HC/WC Reserve	\$110,000	\$139,750	\$119,750	\$99,750	\$79,750
Total	\$177,500	\$354,563	\$364,563	\$344,563	\$199,063

Debt Service- Includes bonds (principal and interest), BAN (bond anticipation notes), energy lease, municipal lease. The City's projected General Fund debt service for FY21/22 is \$464,622. This is a decrease of debt payments of \$122,773 from FY20/21. These funds have been committed directly to reserve funds in FY21/22 to keep a level debt and allow for future borrowing. (Other governmental debt is debt that you have with other governments – it is not BANs or BAN interest – we use to have Other governmental debt when we owed money to Genesee County for the court house but the City does not have any more debt in that category.

Debt Service	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
Bonds	\$ 466,665	\$ 459,022	\$ 354,031	\$ 358,083	\$ 353,572	\$ 556,978
Energy Lease	\$ 80,117	\$ 85,043	\$ 82,005	\$ -	\$ -	\$ -
BAN	\$ 60,750	\$ 14,843		\$ 70,000	\$ 70,000	\$ 70,000
Municipal Lease	\$ 64,843	\$ 28,487	\$ 28,586	\$ 28,586	\$ -	\$ -
Total	\$ 672,375	\$ 587,395	\$ 464,622	\$ 456,669	\$ 423,572	\$ 626,978





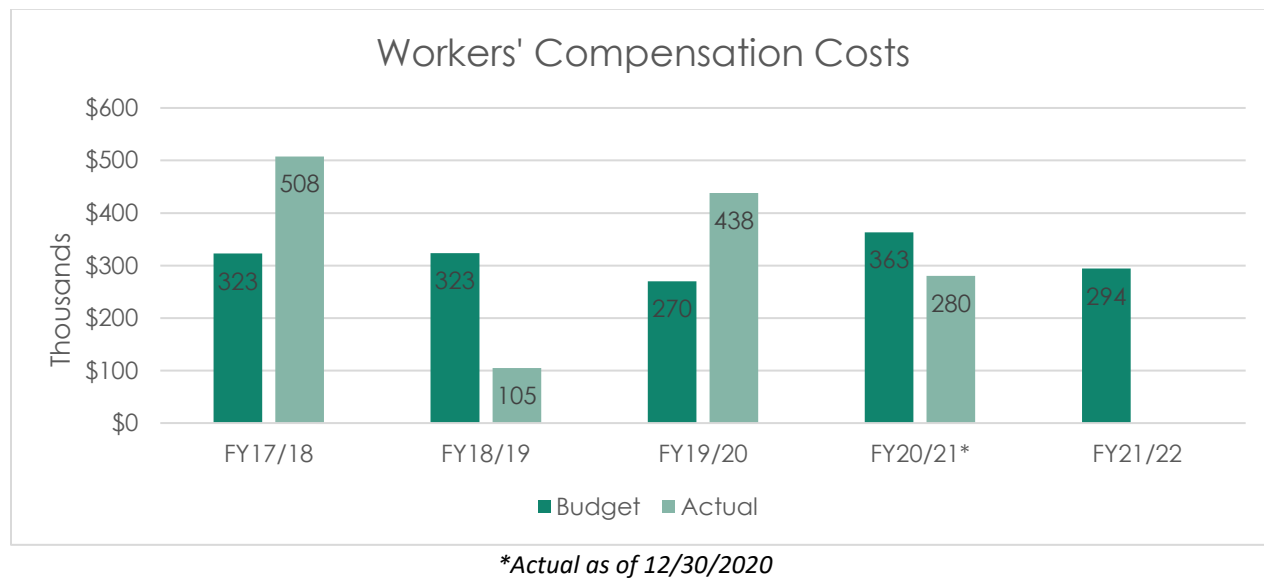
Debt Management Plan for Level Debt Service- In practice, the desired combination of total reserve contributions and debt service should remain relatively flat over time; as one increases or decreases, the other compensates. This process is referred to as “level debt service.” Once the established reserve and debt levels are determined, capital plans can be balanced with acceptable debt limits. By FY23/24 the City's debt service load (principal and interest payments) for current borrowing drops from \$672,375 to \$423,572, a decrease of 37%. This will allow the City to permanently finance or convert Police Station BAN to a Bond.

Employee Wages- in the FY 21/22 budget, AFSCME employees receive a 2.5% wage increase, IAFF (Fire) receives a 2.65% increase, and PBA (Police) will receive a 3% increase. CSEA (administrative) employee's contract expires on March 31, 2021. Negotiations will begin soon with the collective bargaining unit.

In addition, the non-union employees will not receive a pay increase for the FY21/22. City Council has to option to approve the allocation of five (5) additional personal days to be used in the 2021 calendar year to non-union employees. Non-union employees put forth extraordinary work effort during 2020, and shouldered added duties and responsibilities related to the COVID-19 Pandemic.

Workers' Compensation Insurance- The City continues to use a self-insured workers' compensation program. Before the change to self-insured status, premiums had risen from \$255,599 in FY10/11 to \$521,259 in FY15/16 and were projected to increase in excess of \$700,000 for FY17/18. Because average annual claims incurred by the insurance carrier were significantly lower than the premiums paid, the City moved to a self-insured program.

The City has budgeted to maintain a workers' compensation reserve in a manner consistent with three-year average costs for workers' compensation claims. As a result, the FY21/22 workers' compensation budget is \$294,110, a reduction of \$69,000 from FY21/21, based on claim values. The FY21/22 budgeted expenses include a \$79,800 premium for Workers' Compensation stop loss insurance. Maintaining these lower costs requires an assertive risk management program.



Key Components of the City's Risk Management Strategy

Safety Committee Up and Running

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.

Updated Policies and Procedures

Both police and fire departments continue using Lexipol to aid in policy development and communication. The ultimate goal is to achieve accreditation in the Police Department. Lexipol continuously sends out updates on federal and state laws, policies and procedures that change so they can be included in our local policies and communicated to staff.

Accountability

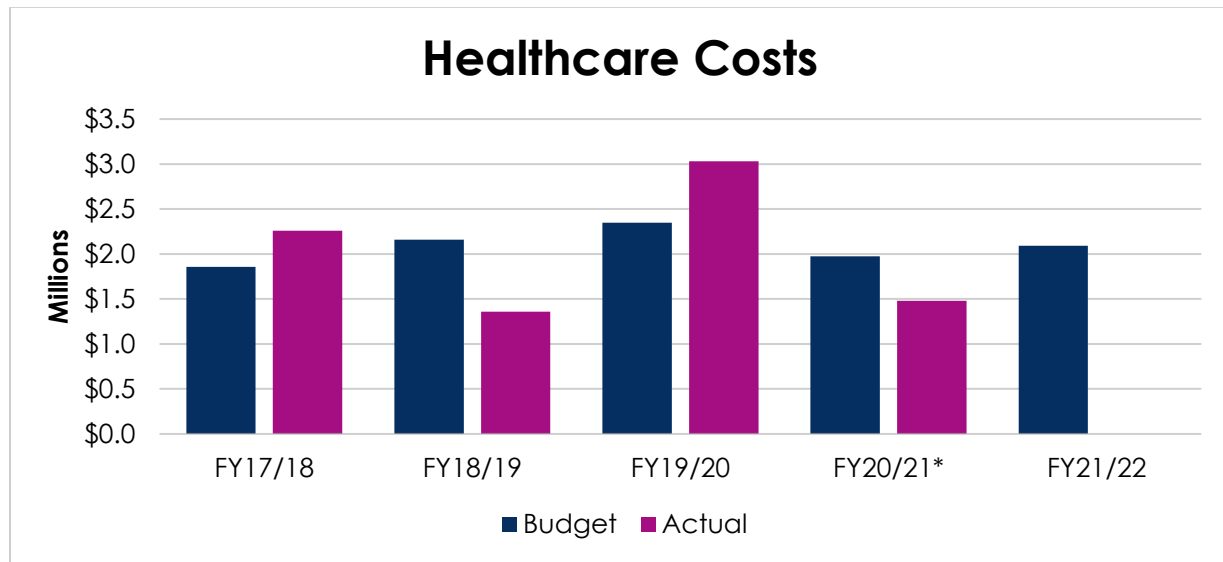
It is important that we create a culture where safety is a priority. To that end, FY21/22 continues the practice of budgeting workers' compensation by department area, based on the previous three-year average of injuries and associated expenses.

Workers' Compensation Reserve Fund Balance

The key to running a self-funded Workers Compensation program is planning for the unexpected. To do so the City has set a goal of reserving \$1 million. The current reserve is \$576,643. The current assigned fund balance is \$439,975, making the total Workers Compensation Fund Balance \$1,016,318. The City also relies on stop loss insurance to cover large claims. Incidents over \$600,000 for Police officers and \$500,000 for all other employees is covered by the stop loss insurance.

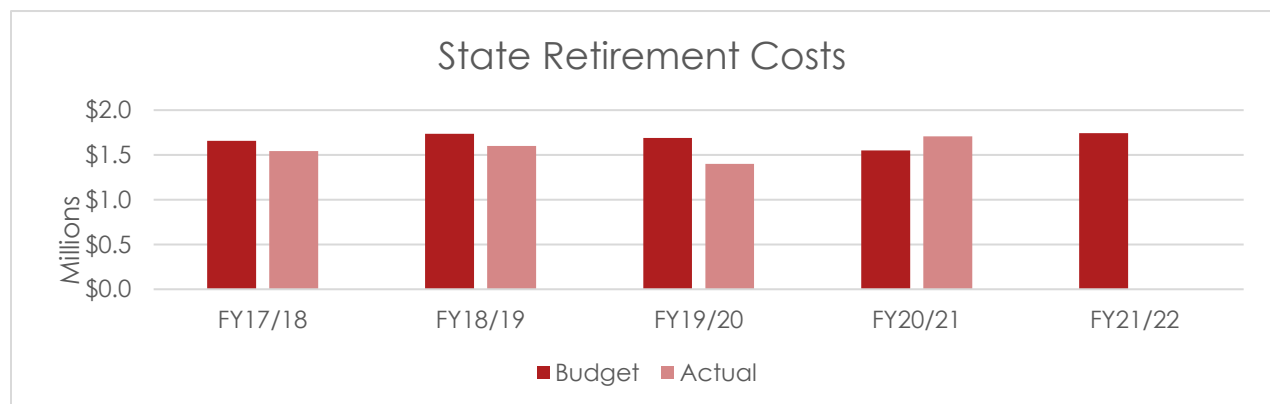
Employee Healthcare- City employees are covered under the City’s wellness plan and receive equal medical, dental, and vision benefits. The City has successfully managed its self-insured healthcare plan to contain costs and maintain healthy balances for insurance coverage.

The City healthcare budget for FY21/22 \$2,616,280. The rate is expected to increase between 7% - 10% based on the City’s claim history. The increase is \$118,390 over last year.



**Actual as of 12/30/2020*

New York State Retirement- The City has budgeted \$1,742,860 in retirement for FY21/22, which represents a 12.5% increase. In past years, the City’s actual retirement 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. This continued inconsistency drove the City to create a Retirement Reserve to absorb a potential overage in estimated versus actual retirement contributions. In FY21/22 \$225,000 of reserves will be used to absorb the increase in budgeted retirement expenses. This is a one-time revenue and cannot be counted on again in future budget years.



**Actual as of 12/30/2020*

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, the water rate plan includes incremental rate adjustments, a modest capital improvement fee increase, and the phasing out of the existing second-rate block. 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 FY21/22 includes a water rate and meter fee increase of \$0.20 or 3.4%. Also included is a capital improvement fee increase for all meter sizes at \$0.72 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

The proposed FY21/22 water rate for a typical residential user is \$5.88 per 1,000 gallons and the capital fee per typical residential user is \$7.97 per quarter. **The total impact to a typical residential customer (approximately 95% of customers) is approximately \$4.39/quarter.**

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.

CITY CENTRE CONCOURSE FUND



The City Centre Fund has a proposed budget of \$206,630. The proposed budget is flat compared to the FY20/21 budget. 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. Also, part of the settlement is the establishment of the City Centre concourse user fee to be charged against all properties adjacent to the concourse for operation, maintenance and capital improvements of the concourse. This user fee remains \$2.00 per square foot for FY21/22.

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 FY21/22 the City will finish the roof project and begin to design the silo work. The silo work will be funded by the \$1M DRI grant to City Centre.

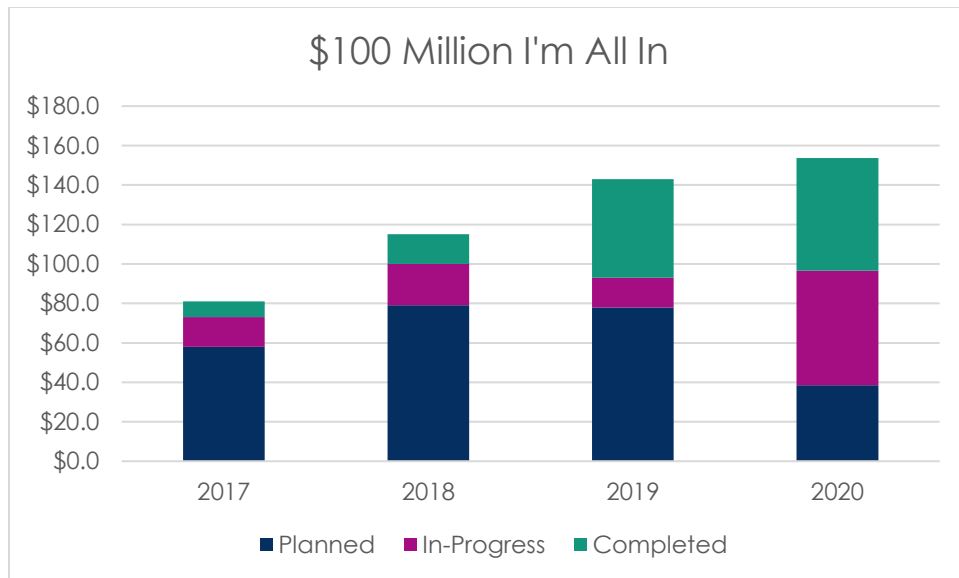


Downtown Revitalization Initiative Renderings for Batavia City Center

SCORECARD



SCORECARD			Planned Total		\$	38,536,600	Temporary Construction Jobs Total		
			In-progress Total		\$	58,116,800			
			Completed Total		\$	57,051,531	1295.73		
			TOTAL		\$	153,704,931			
Project	# of Permits	Private	City	Non-City	Total Investment	Planned/ In-Progress / Completed	Assessed Value	Temporary Construction Jobs	
2017 Residential	471	\$ 3,157,770.00			\$ 3,157,770.00	Completed		26.62	
2017 Commercial	60	\$ 3,020,159.00			\$ 3,020,159.00	Completed		25.46	
2018 Residential	402	\$ 3,550,742.00			\$ 3,550,742.00	Completed		29.93	
2018 Commercial	48	\$ 8,323,650.00			\$ 8,323,650.00	Completed		70.17	
2019 Residential	368	\$ 3,545,785.00			\$ 3,545,785.00	Completed		23.58	
2019 Commercial	39	\$ 1,569,467.00			\$ 1,569,467.00	Completed		10.43	
2020 Residential (Q1-Q3)	304	\$ 3,040,623.00	\$ -	\$ -	\$ 3,040,623.00	In-Progress		18.52	
2020 Commercial (Q1-Q3)	22	\$ 1,481,500.00	\$ -	\$ -	\$ 1,481,500.00	In-Progress		9.50	
Capital Projects									
Vine Street	2017	\$ -	\$ 1,284,100.00	\$ -	\$ 1,284,100.00	Completed		10.82	
Chips 2017	2017	\$ -	\$ -	\$ 128,996.00	\$ 128,996.00	Completed		1.09	
Healthy Schools	2018	\$ -	\$ 200,968.00	\$ 723,016.00	\$ 923,984.00	Completed		7.79	
Tip - PM for 6 Streets	2018	\$ -	\$ -	\$ 2,422,300.00	\$ 2,422,300.00	Completed		20.42	
Chips 2018	2018	\$ -	\$ -	\$ 454,380.00	\$ 454,380.00	Completed		3.83	
Ellicott Trail	2019	\$ -	\$ 127,523.00	\$ 1,730,531.00	\$ 1,858,054.00	Completed		15.66	
Union, S. Main & Brooklyn Street	2019	\$ -	\$ 1,557,000.00	\$ 333,000.00	\$ 1,890,000.00	Completed		15.93	
Pedestrian Way	2019	\$ -	\$ 271,000.00	\$ 1,104,000.00	\$ 1,375,000.00	Completed		11.59	
Chips 2019	2019	\$ -	\$ -	\$ 253,552.00	\$ 253,552.00	Completed		2.14	
City Centre Roof	2020	\$ -	\$ 763,560.00	\$ -	\$ 763,560.00	Completed		6.44	
Franklin, Richmond, Denio Sewerlining	2020	\$ -	\$ 387,800.00	\$ -	\$ 387,800.00	Completed		3.27	
Chips 2020	2020	\$ -	\$ -	\$ 310,000.00	\$ -	In-Progress		0.00	
DOH Lead Services grant	2021	\$ -	\$ -	\$ 554,112.00	\$ 554,112.00	In-Progress		4.67	
Upgrade City Centre	2021	\$ -	\$ -	\$ 1,125,000.00	\$ 1,125,000.00	In-Progress		9.48	
Jackson Square	2021	\$ -	\$ -	\$ 750,000.00	\$ 750,000.00	In-Progress		6.32	
Fire & BOM Facility Plan	2022	\$ -	\$ 966,700.00	\$ -	\$ 966,700.00	In-Progress		8.15	
Richmond/ Harvester	2022	\$ -	\$ 408,200.00	\$ 1,632,800.00	\$ 2,041,000.00	In-Progress		17.21	
Police Station (New Build)	2024	\$ -	\$ 8,000,000.00	\$ -	\$ 8,000,000.00	Planned		67.44	
Significant Projects - over \$150,000									
Newberry Building	2018	\$ 2,047,232.00	\$ 30,000.00	\$ 600,000.00	\$ 2,677,232.00	Completed		22.57	
Arby's	2018	\$ 895,000.00	\$ -	\$ -	\$ 895,000.00	Completed		7.54	
OATKA	2019	\$ 4,300,000.00	\$ -	\$ -	\$ 4,300,000.00	Completed		36.25	
Key Bank/ Ameriprise	2019	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00	Completed		2.53	
Amada Tool	2019	\$ 8,810,000.00	\$ -	\$ -	\$ 8,810,000.00	Completed		74.27	
Independent Living	2019	\$ 360,000.00	\$ -	\$ -	\$ 360,000.00	Completed		3.03	
Float Center	2019	\$ 355,000.00	\$ -	\$ -	\$ 355,000.00	Completed		2.99	
Tompkins Metal Finishing	2019	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	Completed		1.26	
Project Freeze	2019	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	Completed		1.05	
Genesee Lumber	2019	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00	Completed		2.53	
Graham Manufacturing	2019	\$ 1,673,000.00	\$ -	\$ -	\$ 1,673,000.00	Completed		14.10	
Custom Vehicle Outfitters (PW Minor)	2019	\$ 2,000,000.00	\$ -	\$ -	\$ 2,000,000.00	Completed		16.86	
Cedar Street Rentals	2019	\$ 177,000.00	\$ 20,000.00	\$ -	\$ 197,000.00	Completed		1.66	
Genesee Valley Transportation	2019	\$ 1,011,000.00	\$ -	\$ -	\$ 1,011,000.00	In-Progress		8.52	
Dominos	2019	\$ 600,000.00	\$ -	\$ -	\$ 600,000.00	In-Progress		5.06	
99 Main Street 600k-40k=\$560k (DRI & B)	2020	\$ 1,027,400.00	\$ -	\$ 137,600.00	\$ 1,165,000.00	In-Progress		9.82	
YWCA	2020	\$ 1,200,000.00	\$ -	\$ -	\$ 1,200,000.00	In-Progress		10.12	
Ellicott Place (Save-a-Lot) (DRI)	2020	\$ 2,000,000.00	\$ -	\$ 1,150,000.00	\$ 3,150,000.00	In-Progress		26.55	
Graham Manufacturing	2020	\$ 4,000,000.00	\$ -	\$ -	\$ 4,000,000.00	In-Progress		33.72	
Theater 56 (DRI)	2021	\$ 200,000.00	\$ -	\$ 824,000.00	\$ 1,024,000.00	In-Progress		8.63	
Newberry 3rd floor/ Patio (DRI & BIF)	2021	\$ 217,400.00	\$ -	\$ 137,600.00	\$ 355,000.00	Planned		2.99	
Capital Improvement Fund BID	2021	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	Planned		2.11	
206 East Main Street (Phase 1)	2021	\$ 600,000.00	\$ -	\$ 212,600.00	\$ 812,600.00	Planned		6.85	
Genesee County Jail - Upgrades	2022	\$ -	\$ -	\$ 440,000.00	\$ 440,000.00	Planned		3.71	
Carr's & Genesee Bank (DRI)	2022	\$ 4,050,000.00	\$ -	\$ 1,200,000.00	\$ 5,250,000.00	Planned		44.26	
Ellicott Station	2022	\$ 19,032,865.00	\$ -	\$ 4,975,000.00	\$ 24,007,865.00	In-Progress		202.39	
Home Leasing Project (Mossman's)	2022	\$ 8,000,000.00	\$ -	\$ 4,000,000.00	\$ 12,000,000.00	In-Progress		101.16	
Go-Art	2022	\$ 172,000.00	\$ 20,000.00	\$ 197,000.00	\$ 389,000.00	Planned		3.28	
206 East Main Street (Phase 1)	2022	\$ 540,000.00	\$ -	\$ -	\$ 540,000.00	Planned		4.55	
Healthy Living Campus (DRI)	2023	\$ 18,205,000.00	\$ -	\$ 4,295,000.00	\$ 22,500,000.00	Planned		189.68	
0	0	\$ -	\$ -	\$ -	\$ -	0		0.00	
0	0	\$ -	\$ -	\$ -	\$ -	0		0.00	
		\$ 110,037,593.00	\$ 14,286,851.00	\$ 29,690,487.00	\$ -	Planned		127.36	
						In-Progress		451.80	
						Completed		471.83	



Completed Private Sector Projects: Since 2017, \$57 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), and Graham Mfg. (\$4M). Downtown, the Newberry Building rehabilitation (\$2.6M) and Ellicott Place construction (\$2M) began.

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), Union, S. Main and Brooklyn water project (\$1.89M), Franklin Sewer Project (\$387K), and City Centre Roof (\$763,500). Not on the scorecard, but a significant upgrade for the Batavia School District is a complete renovation of its outdoor sports stadium (football, soccer, track and field-\$23M).

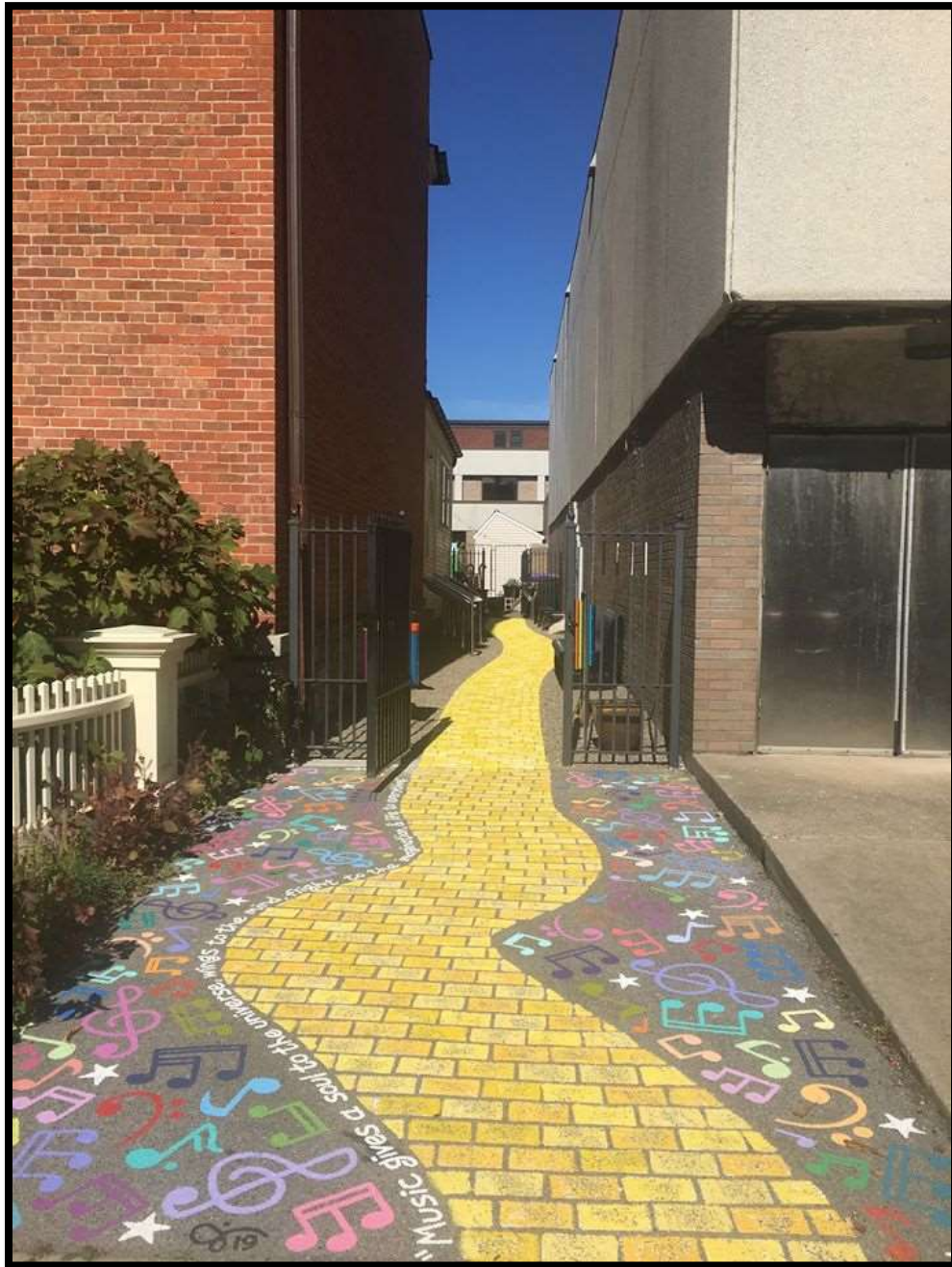
In Process Projects: Currently, the City has over \$58 million of investment in progress including Newberry 3rd floor apartments, 206 East Main Street exterior renovations and apartments, Harvester Theatre 56 construction, Ellicott Station, and Home leasing apartment complexes. Also included: lead drinking water line replacement, City Centre \$1M DRI, Jackson Square DRI, and the Richmond/Harvester Street Project.

Planned Projects: With the announcement of the Governor’s Downtown Revitalization Initiative (DRI), the momentum to invest in Batavia continues to grow. **There is over \$38.5 million in planned investment**, that includes a new police station and surrounding infrastructure improvements, the second phase of the Mall Roof project, 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, we have leads for potential capital investment of \$117M. These projects are in the early stages of development, but show a very active sales potential for the City of Batavia.

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



GO ART! MUSICAL GARDEN – NEW IN 2019

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.



Opportunity Zones: Batavia houses the only two federally designated Opportunity Zones in Genesee County. The two census tracts are designated in blue (below) include the two of the City's largest Brownfield Opportunity Area sites, the City Centre and the Harvester Campus. Re-development plans for both are taking shape with interested developers, and investors visiting regularly.



HOW TO REVIEW THIS BUDGET

We have 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 is provided for history of the City, community profile and demographics, 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 which depict the City’s budgetary position. In addition, there is very 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 the specific activities and functions contained within the City. 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 service center.

Miscellaneous Funds

This section includes a description and detail of the Capital Fund, Workers Compensation Fund, Small Cities Fund, Special Grants & Batavia Development Fund and Mall 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, analysis of the City's workforce and presentation of the past five years of revenues and expenses as well as the next five years of projections.

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. The Bureau of Personnel staff works with departments in reviewing personnel needs. The City administration reviews all requests on the timeframe as 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 the 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 object classes 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 object class 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 budget is updated 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.

This budget has been prepared and will be submitted to the Government Finance Officers Association (GFOA) for consideration for the Distinguished Budget Presentation Award. The purpose of the Distinguished Budget Presentation Awards Program (Budget Awards Program) is to encourage and assist state and local governments to prepare budget documents of the very highest quality. These documents reflect the guidelines established by both the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in meeting these guidelines are recognized with the GFOA award

The audited financial statements will be prepared and submitted to GFOA for consideration for the Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program). The purpose of the CAFR program is to assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The goal of the program is to ensure the City has the information it needs to assess its financial health.

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 Dept. Heads

November/December

- All departmental budgets are to be entered into City accounting system
- 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
- City Council adopts 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 to 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). Also, 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 to achieve \$100 million in additional investments by FY22/23. 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 FY21/22 we continue progressing on our shared journey to \$100 million, and invite all to remain “ALL IN”! In addition, we are adding a second foundational goal to achieve higher levels of service excellence!

As stated in the City’s budget message, our 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 we work to improve the quality of life for our neighbors, 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. Finally, some of our best talent will be retiring in the near future. We must be prepared to replace them.

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: FOCUS on Growth

Timeframe					
0-1 year					
1-2 years					
3-5 years					
5+ years					
Complete					

Priority					
Medium					
High					
Top					

Growing Batavia - \$100 Million I'm All In

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	Committed Fund Balance??	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	20%
	Genesee County Farmers Market Relocation Downtown							0%
	DRI Building Improvement Fund and Main Street grant projects							20%
City Centre Campus Redevelopment	Mall settlement agreement			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	100%
	Mall roof repairs and silo entry repairs							80%
	City Center stakeholder engagement, feasibility study, master plan							90%
	DRI \$1 million construction of improvements							0%
	BOA Pre-Development GEIS							5%
	Engage Development Community							10%
	Master Developer redevelopment							0%
New Police Facility	Former building studies and Police Facility Site Selection citizen Task Force			City Manager, Police Chief, Director of Public Works		Bonding, reserves, USDA grant/loan program	2015 Police Facility Task Force Recommendation, 2017 City Comprehensive Plan	100%
	Negotiate location of new police station							100%
	Feasibility study of Alva Place- including stakeholder engagement							20%
	Finance planning							40%
	Design and engineering							0%
	Construction							0%
Major City-wide Public Works Projects	Jackson Square			Director of Public Works, City Manager, Assistant City Manager	BID, BDC, Mall Merchants	Grants, reserves	DRI	20%
	Mall Roof 2						Settlement Agreement	10%
							Settlement Agreement, DRI	5%
	City Centre DRI \$1M						Water Capital Plan	15%
	Lead Service Upgrades						Comp Plan	5%
	NYPA LED light conversion						Water Capital Plan	0%
	Cohocton Water Line/NMROW						Facility Plan	10%
	Fire/BOM facility upgrades						Street Plan, Comp Plan	10%
	Harvester/ Richmond Street and Water						Police Task Force	10%
	Construct new Police Station							

Timeframe					
0-1 year					
1-2 years					
3-5 years					
5+ years					
Complete					

Priority					
Medium					
High					
Top					

Goal	Actions	Timeframe				Priority			Lead Department/ Lead Agency	Potential Partners	Funding Source	Plan Alignment	Progress (% Complete)
Revitalization Strategy for Ellicott Street "Welcome to the Southside"	Ellicott Station Project								City Manager, Assistant City Manager	Private Developers, BID, BDC, GCEDC	Multiple sources including grants and private financing	BOA, Comp Plan, DRI	20%
	Ellicott Place Project											BOA, Comp Plan, DRI	40%
	Ellicott Street re-development											Comp Plan	0%
Re-Develop Creek Park BOA Site	BDC/ Creek Park LLC. Gain control of parcel adjacent to Ellicott Trail								City Manager, BDC Director	BDC, GCEDC, Genesee County, Town of Batavia	Assigned Fund Balance, Creek Park, LLC., private financing	BOA, Comp Plan	10%
	Phase II environmental review for BCP and tax credits												0%
	Aggregate parcels/ land assembly into Creek Park LLC.												0%
	Developer engagement												10%
	Choose developer and sale of Creek Park LLC.												0%
Re-Develop Harvester Campus BOA Site	Explore Opportunity Zone investment models								City Manager, Assistant City Manager, BDC Director	BDC, GCEDC, Harvester Center	Grants	BOA, Comp Plan	10%
	BOA Pre-Development GEIS												10%
	Master Developer redevelopment												10%

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 accreditation process			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	100%
	Acceptance into accreditation program							100%
	Appoint an accreditation office							100%
	Review policies and procedures to align with accreditation standards							5%
	Request mock assessment							0%
	Complete final assessment							0%
	Receive final accreditation certificate							0%
	Receive re-accreditation							0%
Police Department Community Survey	Create Survey			Police Chief	Police Advisory Collaboration Stakeholder Group	Operating budget	2017 Strategic Plan	100%
	Review survey with Police Advisory Collaboration Stakeholder Group							100%
	Release survey to community							100%
	Tabulate and review results							50%
	Determine potential impacts of survey							0%
ERP Organization Financial and Planning Software Implementation	Financial software			Assistant City Manager	All internal departments	Bond	2017 Strategic Plan	85%
	HR Payroll software							90%
	Utility Billing software							0%
	EnerGov software							0%
Information Technology Planning, Development and Upgrades	Windows 10 upgrade			Assistant City Manager	various IT consultants	Administrative reserves	IT Infrastructure Improvement Plan	100%
	New server build project							100%
	Remote working improvements							50%
	Fiber internet connectivity							25%
	Technology upgrade strategic plan (MDT's, radios, City Phone system)							0%
Maintain CRS Rating- 7	Continued NFIP and CRS activities to maintain a rating of 7 or better.			Fire Chief, Assistant City Manager	Internal staff	Operating budget	2017 Strategic Plan	Continuous
Maintain Budget Process and Financial Management Standards	Continued excellence in budgeting, financial planning and capital planning			City Manager	NYCOM, GFOA	Operating budget	2017 Strategic Plan	Continuous
Continue Talent Management Strategy	Implement performance reviews			Assistant City Manager, Human Resources Specialist	Department Heads, NYCOM, Cornell University	Operating budget	2017 Strategic Plan	0%
	Continue city recognition program							Continuous
	Encourage training							Continuous
	Foster leadership at all levels							Continuous
Review and Update CEMP	The City of Batavia Comprehensive Emergency Management Plan (CEMP) needs to be updated and refreshed.			Fire Chief, Assistant City Manager	Police Chief, County Emergency Management	Operating budget	New*	0%

Time frame					
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)
Bikeable/Walkable Batavia	Dedicated bike lanes added to key corridors								Director of Public Works		Grants, capital funds	Complete Streets, DRI, Comp Plan	Continuous
	Ellicott Trail								Town of Batavia, City, County				100%
	Bike route signage								Director Public Works				Continuous
	Downtown wayfinding signage to encourage walking community								BID, BDC				0%
Review, Implement, Update Tree Management Plan	Update tree inventory and plan for increase in tree planting on an annual basis								Director of Public Works	National Grid	Grants, capital funds, operating funds	Comprehensive Tree Management Plan- 2017	Continuous
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.								City Manager, Assistant City Manager, Fire Chief	Department Heads, consultants	Grants	Comp Plan	0%
Deer Management Plan Implementation	Approve deer management plan								Police Chief, Assistant City Manager	DEC, Public Works	Operating budget	City of Batavia Deer Management Plan 2020	100%
	Promulgate policies and procedures												0%
	Select officer in charge												0%
	Recruit land owners												0%
	Develop training curriculum												0%
	Recruit and qualify hunters												0%
	Apply for permits with DEC												0%
	Implement plan												0%
	Annual plan assessment report												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	New*	0%
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	GCEDC, BDC, BID	Grants	New*	10%
City parks and recreation master plan	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	Genesee County, Town of Batavia	Grants	Comp Plan	0%



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 10% 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 10% 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 20%, 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, 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.
- On an annual basis, the City Manager, the 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.
- 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



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 had purchased 3.5 million acres including the current site of Batavia from Robert Morris, “Financier of the American Revolution,” who in turn had 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 5500 ft. runway is located just north of the city. Over the years, many manufacturing concerns 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.

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) from the Cities of Rochester and Buffalo. Batavia is also the center of the Batavia/Genesee Micropolitan area with a population of 60,079. (Source: 2013-2017 American Community Survey (ACS), U.S. Census Bureau.)



<u>Batavia's Top Employers</u>		
<u>Employer</u>	<u>Type</u>	<u>Employees</u>
UMMC	Health Care	706
Genesee County	Government	544
Genesee Valley Educational Partnership	Education	540
Batavia City School	Education	440
U.S. Veterans Hospital	Health Care	400
O-AT-KA Milk Products	Manufacturing	400
Genesee ARC	Non-Profit	300
Graham Manufacturing	Manufacturing	290
Batavia Downs Gaming	Gaming	250
R.E. Chapin	Manufacturing	200
Tops Friendly Market	Retail	158

Since 1939 Batavia has been the home to the Batavia Muckdogs, a minor league baseball team and Class A affiliate to the Miami Marlins. However with the changes implemented by Major League Baseball (MLB) in 2020 the Batavia Muckdogs, part of the New York Penn League, are no longer affiliated with the Miami Marlins. The City of Batavia is working with multiple interested operators at the collegiate baseball level to secure a baseball season for the Batavia at Dwyer Stadium in the summer of 2021.

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.

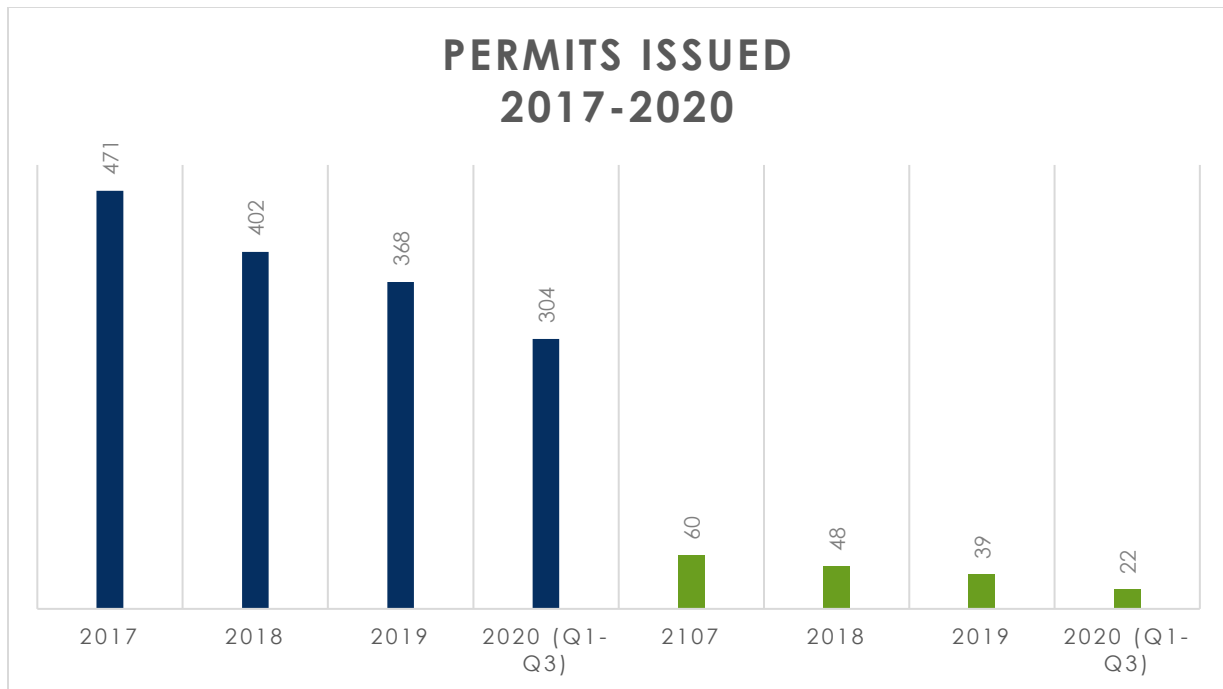
The City provides a full range of municipal services, including police and fire protection, public works and inspection services, street lighting, maintenance of all streets and other infrastructure, snow removal, maintenance of over 60 acres of parks, water and waste water treatment facilities and conveyance, economic development and youth bureau services and general administration services. The City owns an ice arena and baseball 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.

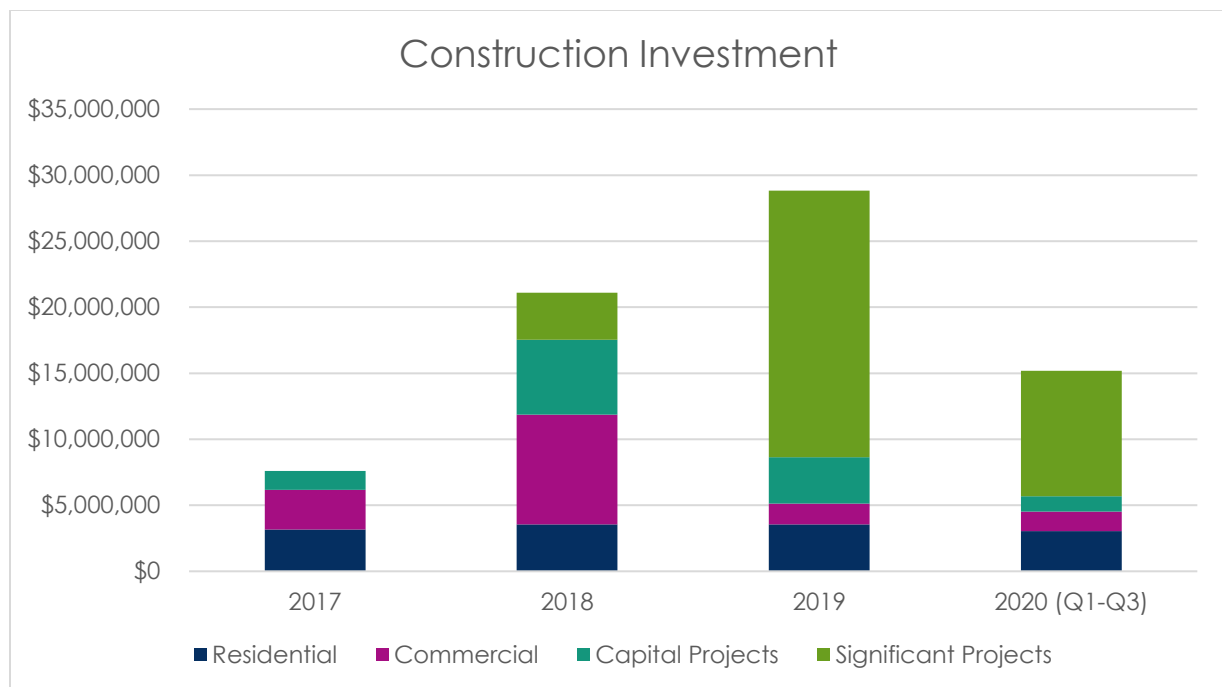
Also, in 2014 ICMA recognized Batavia as a recipient of the Program Excellence Award for Strategic Leadership & Governance for the City's Strategic Business Plan. Batavia is also part of the Batavia/Genesee Micropolitan area that for the thirteenth consecutive year Site Selection Magazine recognized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

Overview

Batavia has experienced a decrease in population over the last decade with a 4.8% loss since 2010. The peak population of the City of Batavia was 18,210 in 1960. 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 especially the downtown. New housing projects are proposed in the City and Main Street businesses are investing in upper-floor high-end apartments. With existing housing, we are seeing a trend of increased spending in home improvements over the last year according to residential permitting data.



Source: Department of Public Works: Scorecard



Source: Department of Public Works: Scorecard

People

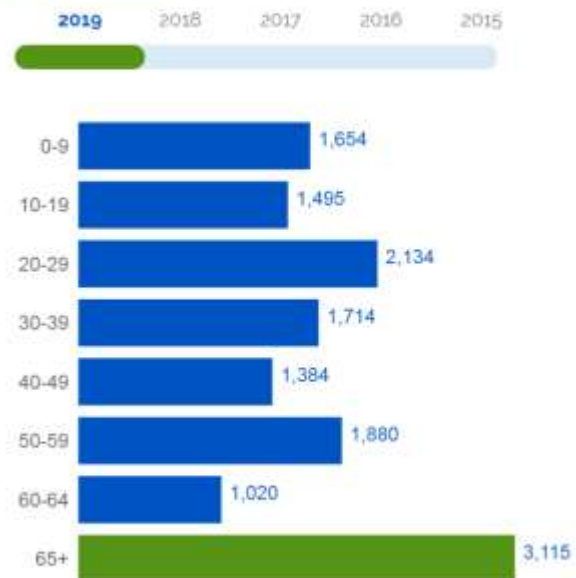
The total population of Batavia is 14,396. The median age is 40.55

14,396

Total Population



Age Distribution

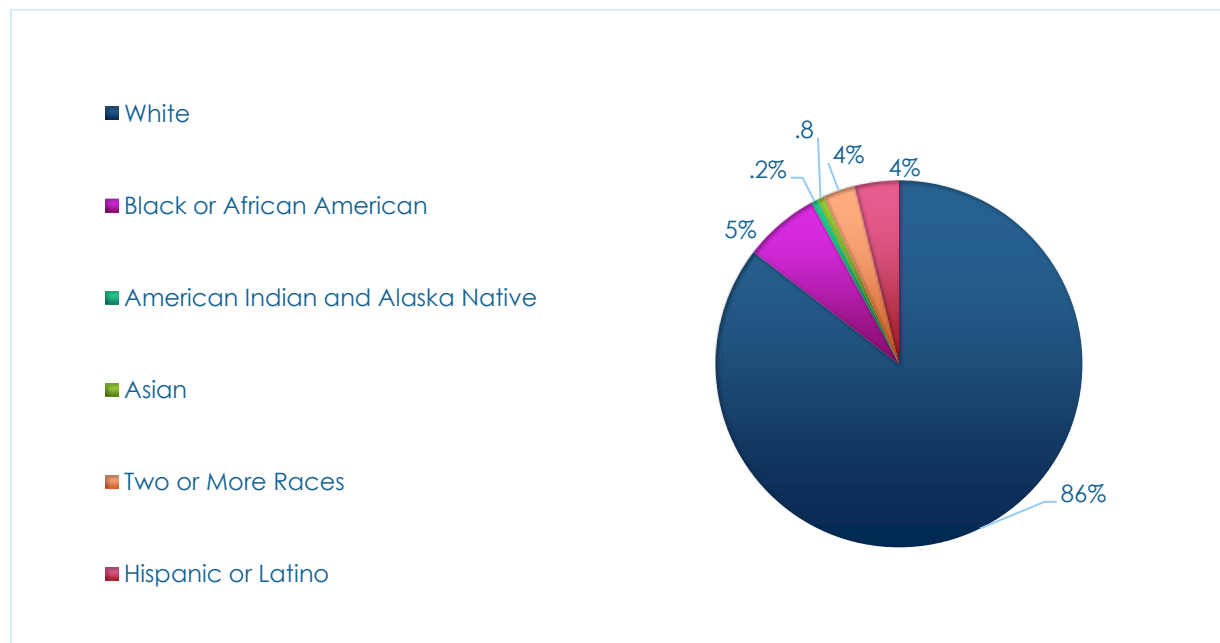


Median Age

41

While the City of Batavia's population has shown a steady age decrease in its population over the past decade, The American Community Survey's 2015 estimates show a one-year decrease in the average age with population increases in every age under 44. 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. 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 853 businesses. In 2019, the leading industries in Batavia were Health Care and Social Services, Retail, Accommodation and Food Services, and Wholesalers.

What are the top industries by jobs?



How many employees do businesses in Batavia have?



Source: Greater Rochester Enterprise Zoom Prospector

Labor Force

Batavia has a labor force of 7,239 people.

7,239

Labor Force

Talent

Where are the top jobs by occupation?



Total Employees

9,836



The work distribution of total employees in Batavia is:



Total Establishments

853



Source: Greater Rochester Enterprise Zoom Prospector

Educational Attainment

0000

The majority of the population in Batavia has a high school degree, and 36.54% have a college degree.



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 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 49,759. 29.56% of the households earn more than the national average each year. Household expenditures average 47,901 per year. The majority of earnings get spent on Shelter, Transportation, Food and Beverages, Health Care, and Utilities.

\$49,759

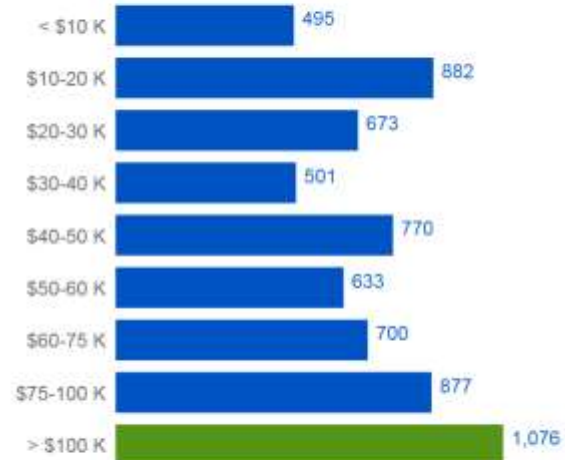
Median Household
Income

16% less than the county

27% less than the state

22% less than the nation

Income Distribution



How do people spend most of their money?

PER HOUSEHOLD



\$47,901

Median Household Expenditure

Housing

0000

There are 7% more households who own their homes than there are renters.



Transportation

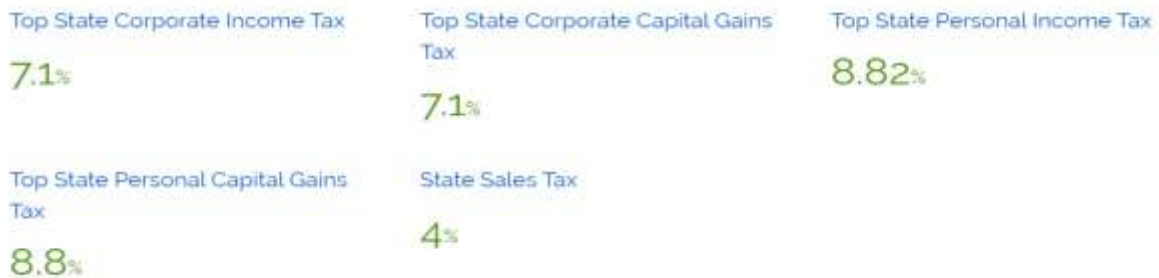
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Residents spend an average of 17 minutes commuting to work. Batavia is served by 19 airports within 50 miles. Rail can be accessed within the community. Interstates can be accessed within the community.



Taxes

0000



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
05/06	\$683,582,762	\$463,817,133	32.15%	\$7.36	\$10.27	\$24.91
06/07	\$709,028,756	\$496,320,927	30.00%	\$7.75	\$10.15	\$25.90
07/08	\$710,089,308	\$497,859,430	29.89%	\$9.26	\$9.94	\$25.20
08/09	\$687,530,380	\$505,476,823	26.48%	\$10.02	\$9.55	\$24.12
09/10	\$703,078,339	\$518,534,718	26.25%	\$10.19	\$9.78	\$23.67
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%	\$8.93	\$10.03	\$22.99
20/21	\$820,322,469	\$602,467,871	25.65%	\$9.59	\$10.09	\$23.08
21/22	\$821,446,007	\$603,040,736	26.59%	\$9.73	\$9.99	\$22.82

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.

2021/2022 TAX CAP CALCULATION

	5,779,334.41	City of Batavia total tax
	22,711.67	Removed exemptions
	4,032.63	Omitted taxes
	<u>54,825.99</u>	Special District Taxes - BID
	5,860,904.70	Prior actual fiscal year tax levy
x	<u>1.0000</u>	City of Batavia Tax Base Growth Factor
	5,860,904.70	
+	<u>41,000.00</u>	Prior year PILOT receivable (FY2020/2021)
	5,901,904.70	
x	<u>1.0143</u>	Tax cap inflation figure
	5,986,301.94	
-	<u>36,372.00</u>	PILOT receivable-up coming fiscal year (FY 2021/2022) per budget
	5,949,929.94	= Tax Levy Limit
+	0	No Carryover Available
+	<u>-</u>	Net of transfer of Government Function (as determined by OSC)
	5,949,929.94	
		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>-</u>	
	5,949,929.94	
+	<u>-</u>	Pension exclusion
	<u>5,949,929.94</u>	Tax cap levy Limit
	(58,000.00)	BID levy estimate
	(6,139.37)	Omitted taxes per May 15, 2020 letter from Kevin Andrews
	<u>(13,892.14)</u>	Removed exemptions per May 15, 2020 letter from Kevin Andrews
	<u>5,878,037.80</u>	City's allowable property tax levy

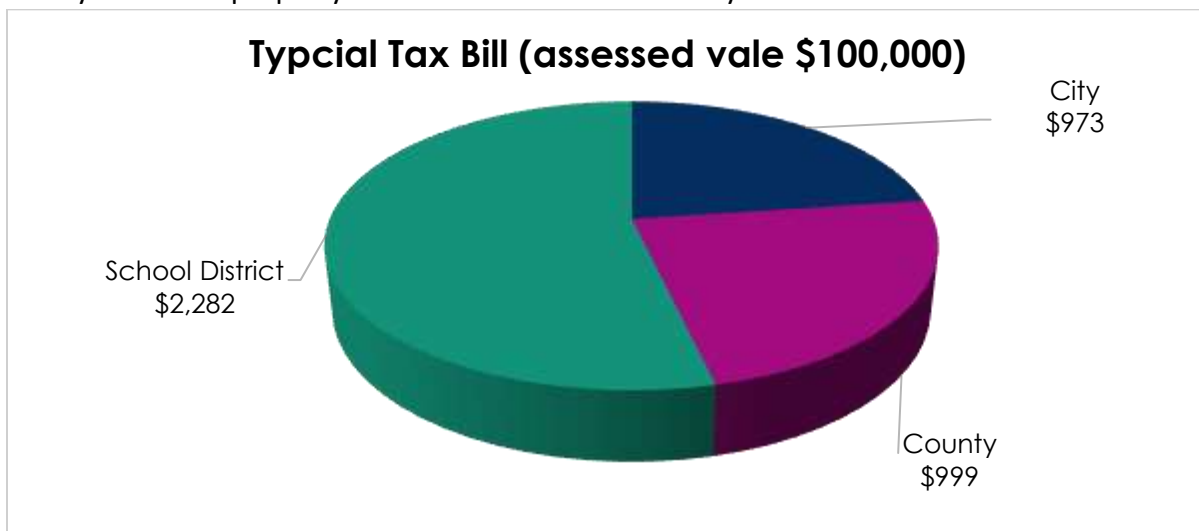
The proposed tax levy for FY 21/22 is \$5,864,597, which is less than the allowable property tax levy, not requiring an override by City Council.

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. Under this scenario, the typical household would pay the City \$907 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

The City's share of property tax is smaller than the County and the Batavia School District.



Top 10 Taxpayers

Taxpayer	Taxable Assessed Value
Niagara Mohawk dba National Grid	\$12,986,657
Batavian Realty, LLC	\$11,100,000
National Fuel Gas Dist Corp.	\$6,671,157
Manor House, LLC	\$5,450,500
Graham Manufacturing Co., Inc.	\$4,529,200
Chapin International, Inc.	\$4,500,000
Woodcrest Associates	\$4,410,000
Batavia Townhouses, LTD	\$4,000,000
O-At-Ka Milk Products Corp.	\$3,984,200
West Main Associates	\$3,892,000
Grand Total	\$61,523.714



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.***
- **Mall Maintenance Fund** - previously used to fund the mall concourse operations, however, as part of a settlement effective April 1, 2018, the City will have full control and maintenance responsibility of the City Centre Concourse. As a result, this fund will continue to exist only to collect prior years' accounts receivables and to pay off old liabilities. ***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	3/31/2018 balance	3/31/2019 balance	3/31/2020 balance	19/20 budget amendment	20/21 budgeted additions	20/21 budgeted expenditures	20/21 Covid cuts	(1)	(2)	(2)	
								3/31/2021 estimated balance	21/22 budgeted additions	21/22 budgeted expenditures	3/31/2022 estimated balance
Non Spendable Fund Balance											
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	
Restricted Fund Balance											
Liability insurance reserve	360,828	362,819	366,416	-	-	-	-	366,416	-	-	366,416
Health insurance reserve	355,485	382,515	411,450 ⁽³⁾	-	-	-	-	411,450	-	-	-
Police reserve	17,544	22,671	32,949	-	5,000	(32,000)	32,000	37,949	9,313	(35,000)	12,262
Fire reserve	174,395	218,680	266,032	-	12,500	-	-	278,532	125,500	-	404,032
DPW reserve	121,616	294,313	434,244	-	12,500	(205,500)	205,500	446,744	12,500	(183,500)	275,744
Ice rink reserve	217,548	292,760	334,524	-	25,000	(19,500)	19,500	359,524	25,000	(19,500)	365,024
Dwyer stadium reserve	168,797	115,967	36,079	-	-	(9,000)	9,000	36,079	-	(9,000)	27,079
Facilities reserve	1,835,491	1,881,926	1,727,966	-	12,500	(160,200)	160,200	1,740,466	42,500	(171,200)	1,611,766
Sidewalk reserve	211,141	237,360	66,831	-	-	(111,000)	-	(44,169)	-	-	(44,169)
Employee Benefit Liability reserve	50,189	5,240	273,585	-	-	-	-	273,585	-	-	273,585
Retirement contribution reserve	272,190	329,777	331,924	-	-	-	-	331,924	-	(225,000)	106,924
Parking lot reserve	93,663	46,722	150,661	-	-	(60,620)	55,620	145,661	-	-	145,661
Administrative equipment reserve	373,226	440,436	625,898	-	-	(210,500)	-	415,398	-	-	415,398
Debt reserve	0	0	1,391	-	-	(1,391)	-	-	-	-	-
EMS Program state restricted	0	0	-187	-	-	-	-	(187)	-	-	(187)
Other	0	0	30,730	-	-	-	-	30,730	-	-	30,730
Total restricted fund balance	4,252,113	4,631,186	5,090,493	-	67,500	(809,711)	481,820	4,830,102	214,813	(643,200)	3,990,265
Committed fund balance											
K-9 program	-	-	11,229	-	-	-	-	11,229	-	-	11,229
Vibrant Batavia	31,211	27,211	-	-	-	-	-	-	-	-	-
BAN issuance costs	20,000	-	-	-	-	-	-	-	-	-	-
Ellicott Trail	170,839	170,839	170,839	-	-	-	-	170,839	-	(170,839)	-
Habitat Architect Plans	17,400	17,400	17,400	-	-	-	-	17,400	-	(8,700)	8,700
Creek Park	15,000	15,000	15,000	-	-	-	-	15,000	-	-	15,000
Comprehensive Plan Update	100,000	100,000	-	-	-	-	-	-	-	-	-
Total committed fund balance	354,450	330,450	214,468	-	-	-	-	214,468	-	(179,539)	34,929
Assigned Fund Balance											
Encumbrances	203,915	67,110	148,442	-	-	-	-	148,442	-	-	148,442
Assigned for reserves	535,000	1,300,000	-	-	-	-	-	-	-	-	-
Other Assigned	-	-	44,614	-	-	-	-	44,614	-	-	-
Appropriated fund balance	250,000	276,389	259,100	-	-	-	-	259,100	-	-	300,000
Total assigned fund balance	988,915	1,643,499	452,156	-	-	-	-	452,156	-	-	448,442
Unassigned Fund Balance											
	1,743,435	1,981,016	1,863,699	-	-	-	-	1,604,599	-	-	1,750,000
Total General Fund Balance	7,338,913	8,586,151	7,620,816	-	67,500	(809,711)	481,820	6,842,224.53	214,813	(822,739)	6,223,636
Workers Comp Fund											
Restricted Fund Balance											
Workers Comp Reserves	515,386	621,346	642,453	(91,010)	24,900	-	-	576,343	25,000	-	601,343
Assigned Fund Balance											
Total assigned fund balance	280,385	461,081	439,975	-	-	-	-	439,975	-	-	439,975
Total Workers Comp Fund Balance	795,771	1,082,427	1,082,428	(91,010)	24,900	-	-	1,016,318	25,000	-	1,041,318
Health Insurance Fund											
Restricted Fund Balance											
Health Insurance Reserves	-	-	- ⁽³⁾	(302,807)	411,450	-	-	108,643	125,340	-	233,983
Assigned Fund Balance											
Total assigned fund balance	-	268,035	13,864	-	-	-	-	13,864	-	-	13,864
Total Health Insurance Fund Balance	-	268,035	13,864	-	-	-	-	122,507	-	-	247,847

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

(2) proposed for approval prior to March 31, 2020.

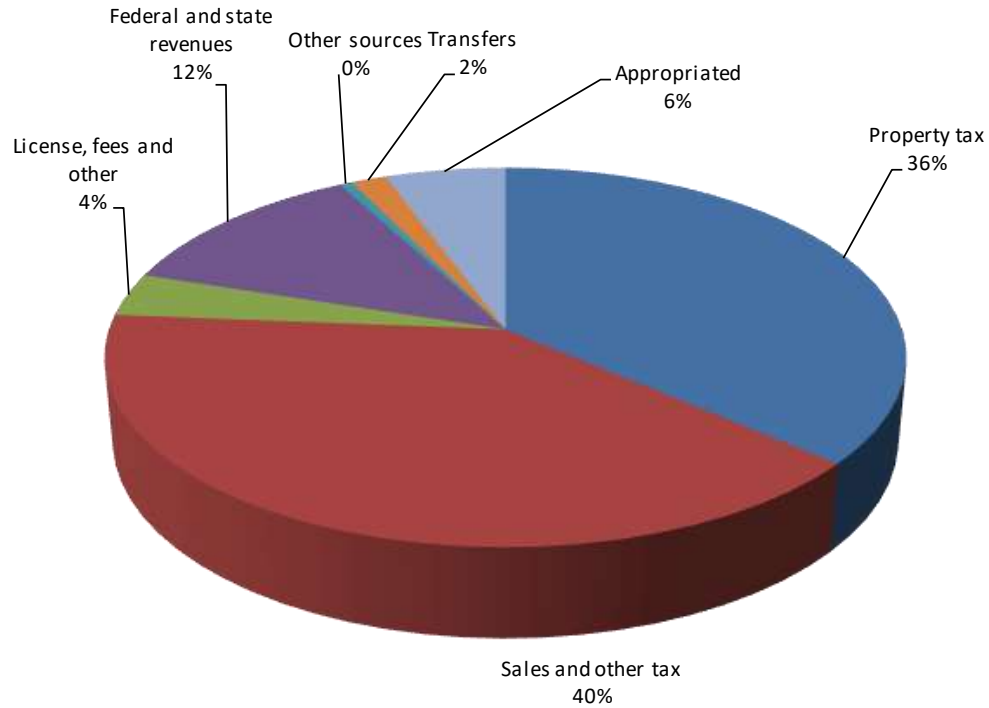
(3) Health Insurance reserve was resolved to be moved to the Health Insurance Fund effective 4/1/20.

GENERAL FUND BUDGET SUMMARY

	Actual 19/20	Budget 20/21	YTD Actual * 20/21	Projected 20/21	Proposed 21/22	Projected 22/23	Projected 23/24	Projected 24/25
REVENUES:								
Real property tax	(5,096,331.44)	(5,806,078.00)	(5,806,078.71)	(5,806,079.00)	(5,884,628.00)	(6,002,320.56)	(6,122,366.97)	(6,244,814.31)
Real property tax items	(249,380.44)	(263,000.00)	(133,109.92)	(143,054.00)	(221,372.00)	(238,656.30)	(244,072.71)	(249,624.53)
Sales and other taxes	(7,326,982.62)	(6,880,000.00)	(3,489,736.28)	(6,704,391.00)	(6,705,000.00)	(6,815,687.50)	(6,928,312.03)	(7,042,907.49)
Departmental income	(287,302.99)	(333,008.00)	(65,621.82)	(237,806.00)	(366,083.00)	(367,879.08)	(372,794.63)	(377,832.65)
Use of money and property	(107,974.90)	(124,584.00)	(60,314.54)	(129,845.00)	(109,113.00)	(110,840.83)	(112,611.85)	(114,427.14)
Licenses and permits	(67,107.90)	(69,850.00)	(105,201.99)	(113,836.00)	(77,900.00)	(79,847.50)	(81,843.69)	(83,889.78)
Fines and forfeitures	(95,460.36)	(129,000.00)	(32,913.56)	(67,826.00)	(60,500.00)	(62,012.50)	(63,562.81)	(65,151.88)
Sales of property and compensation for loss	(123,204.32)	(47,500.00)	(33,703.74)	(42,879.00)	(2,500.00)	(2,562.50)	(2,626.56)	(2,692.23)
Miscellaneous local sources	(263,070.81)	(117,860.00)	(52,432.52)	(134,187.00)	(96,100.00)	(99,895.00)	(103,879.13)	(108,061.82)
Federal and state sources	(2,805,328.84)	(2,423,947.00)	(2,479,897.52)	(2,982,821.25)	(2,057,185.00)	(2,329,201.25)	(2,331,041.78)	(2,332,901.81)
Transfers in and debt	(251,659.95)	(335,000.00)	-	(225,000.00)	(275,000.00)	(250,000.00)	(225,000.00)	(200,000.00)
Appropriated reserves	(1,535,338.84)	(809,709.00)	-	-	(643,200.00)	(54,200.00)	(89,200.00)	(954,200.00)
Appropriated fund balance	-	(259,100.00)	-	-	(300,000.00)	(275,000.00)	(250,000.00)	(225,000.00)
TOTAL GENERAL FUND REVENUES	(18,209,143.41)	(17,598,636.00)	(12,259,010.60)	(16,587,724.25)	(16,798,581.00)	(16,688,103.01)	(16,927,312.16)	(18,001,503.64)
EXPENDITURES:								
General Government Services								
Reserves	-	177,500.00	-	67,500.00	214,813.00	244,813.00	244,813.00	119,311.99
Council	47,939.66	46,867.00	25,387.82	46,507.00	46,870.00	44,740.00	44,810.70	44,882.11
City manager	166,288.03	180,626.00	108,478.09	125,492.00	180,560.00	184,922.00	189,392.27	193,973.51
Finance	112,724.37	132,605.00	104,664.59	129,194.00	130,845.00	133,494.38	136,201.82	138,968.67
Legal services	273,752.72	234,917.00	201,094.95	251,244.00	235,100.00	239,800.00	244,594.00	249,483.88
Contingency	-	240,000.00	-	240,000.00	213,644.00	255,310.89	125,000.00	125,000.00
Community development	81,096.30	20,157.00	45,618.17	79,916.00	15,000.00	20,000.00	20,000.00	20,000.00
Economic development	319,491.29	110,000.00	110,087.19	110,087.00	95,000.00	95,000.00	95,000.00	95,000.00
Council on arts	6,250.00	6,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
Community celebrations	9,668.19	15,080.00	2,390.72	8,652.00	8,200.00	8,387.50	8,579.43	8,775.88
Debt service - Bonds	481,359.91	459,022.00	466,286.82	466,287.00	354,031.00	358,083.00	353,572.00	556,978.00
Debt service - BAN	34,105.12	14,843.00	10,351.68	10,352.00	-	70,000.00	70,000.00	30,000.00
Install. purchase debt - municipal lease	32,214.37	28,487.00	28,585.88	28,586.00	28,586.00	28,586.00	-	-
Debt service - energy lease	82,543.29	85,043.00	85,041.77	85,042.00	82,005.00	-	-	-
Transfers out	4,162,450.91	2,391,710.00	2,782,812.47	2,782,812.00	2,524,050.00	2,615,132.75	2,711,647.65	2,813,864.49
Transfers for capital projects	412,283.00	335,500.00	334,008.94	334,009.00	160,000.00	-	-	-
Total General Government Services	6,222,167.16	4,478,607.00	4,307,059.09	4,767,930.00	4,290,954.00	4,300,519.52	4,245,860.87	4,398,488.52
Administrative Services								
Administrative services	288,759.31	369,045.00	270,899.39	327,602.00	313,371.00	322,152.27	331,183.73	340,472.58
Clerk/Treasurer	158,055.30	174,760.00	91,193.42	120,857.00	146,348.00	149,493.07	152,710.66	156,002.48
Assessment	139,963.06	146,130.00	84,172.26	145,514.00	141,385.00	143,312.73	146,045.38	148,834.17
Personnel	127,929.95	155,510.00	123,551.54	168,773.00	163,340.00	166,902.50	170,551.14	174,288.02
Elections	14,130.00	21,230.00	21,230.00	21,230.00	21,267.00	20,000.00	20,000.00	20,000.00
Information systems	111,865.21	109,300.00	44,181.78	107,652.00	84,300.00	94,329.00	97,158.87	100,073.64
Control of dogs	1,472.74	1,450.00	1,117.67	1,349.00	1,390.00	1,416.25	1,443.16	1,470.74
Vital statistics	18,528.94	19,615.00	13,681.65	17,583.00	19,860.00	20,331.25	20,814.27	21,309.34
Summer recreation	65,779.32	84,925.00	8,606.19	14,607.00	70,000.00	71,550.00	72,615.75	73,697.49
Youth service	145,730.42	168,791.00	55,822.91	80,319.00	127,136.00	128,845.04	130,579.72	132,340.41
Total Administrative Services	1,072,214.25	1,250,756.00	714,456.81	1,085,486.00	1,088,397.00	1,118,332.10	1,143,102.66	1,168,488.87
Police	4,050,022.27	3,844,350.00	2,841,907.37	3,677,088.00	3,768,110.00	3,758,240.30	3,898,925.46	3,972,672.41
Fire	3,944,109.13	3,838,795.00	2,786,272.33	3,646,623.00	3,787,520.00	3,804,754.20	3,900,494.48	4,898,719.38
Public Works								
Engineering	3,710.67	26,800.00	2,215.71	15,000.00	16,800.00	17,136.00	17,478.72	17,828.29
Public works administration	94,468.47	105,430.00	71,711.40	101,618.00	107,350.00	107,662.50	110,288.65	112,980.04
City facilities	346,404.65	314,790.00	149,238.94	204,107.00	315,870.00	378,934.16	384,405.87	389,987.41
Inspection	316,899.51	357,810.00	221,893.64	322,329.00	301,970.00	309,221.55	316,651.01	324,262.78
Maintenance administration	183,131.70	199,680.00	139,596.49	193,414.00	200,100.00	204,715.05	209,443.67	214,288.68
Street maintenance	680,102.76	834,290.00	452,265.30	647,703.00	798,730.00	518,602.35	526,008.36	533,592.25
Public works garage	400,296.43	468,720.00	262,422.17	462,415.00	461,920.00	471,785.40	481,875.95	492,196.94
Snow removal	433,205.22	481,881.00	110,909.73	474,165.00	485,070.00	496,393.09	506,416.86	516,662.84
Street lighting & traffic signals	249,478.23	271,940.00	141,199.52	120,582.00	263,920.00	264,778.00	265,654.60	266,550.22
Sidewalk repairs	-	111,000.00	524.65	71,525.00	-	-	-	-
Parking lots	6,000.00	60,620.00	5,303.95	5,304.00	5,000.00	10,000.00	10,000.00	10,000.00
Parks	578,266.00	544,130.00	529,100.29	679,927.00	497,770.00	509,271.25	520,833.87	532,679.16
Historic preservation	300.10	2,177.00	229.32	900.00	900.00	908.00	916.08	924.24
Planning & zoning boards	963.76	2,300.00	359.39	1,500.00	1,610.00	1,614.50	1,619.02	1,623.57
Storm sewer	141,571.90	184,890.00	100,010.00	171,390.00	182,840.00	187,092.80	191,447.92	195,907.86
Refuse & recycling	85,509.85	94,790.00	40,085.39	83,915.00	97,360.00	98,835.00	100,331.67	101,851.98
Street cleaning	95,763.94	124,880.00	85,805.02	122,027.00	126,390.00	129,307.25	132,296.19	135,358.61
Total Public Works	3,616,073.19	4,186,128.00	2,312,870.91	3,677,821.00	3,863,600.00	3,706,256.90	3,775,668.45	3,846,694.87
TOTAL GENERAL FUND EXPENDITURES	18,904,586.00	17,598,636.00	12,962,566.51	16,774,948.00	16,798,581.00	16,688,103.01	16,964,051.91	18,285,064.04
NET TOTAL (DEFICIT)	(695,442.59)	-	(703,555.91)	(187,223.75)	-	(0.00)	(36,739.76)	(283,560.40)

GENERAL FUND REVENUES

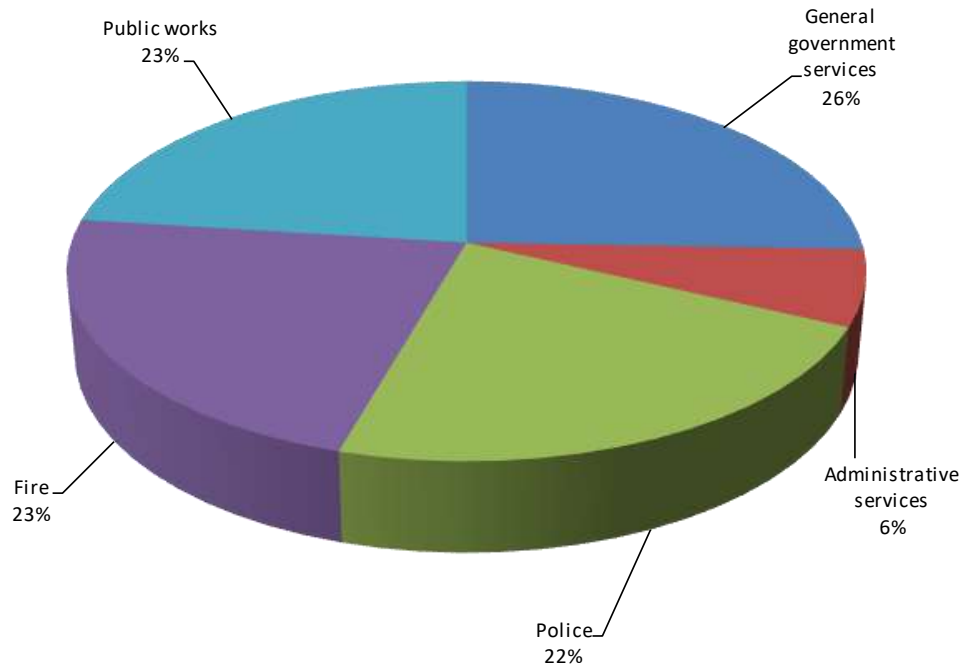
2021/2022



	20/21 Projected		21/22 Budget	
	Amount	Percent	Amount	Percent
Property tax and items	\$ (5,949,133.00)	36%	\$ (6,106,000.00)	36%
Sales and other tax	(6,704,391.00)	40%	(6,705,000.00)	40%
License, fees and other	(592,192.00)	4%	(616,096.00)	4%
Federal and state revenues	(2,982,821.25)	18%	(2,057,185.00)	12%
Other sources	(134,187.00)	1%	(96,100.00)	1%
Transfers	(225,000.00)	1%	(275,000.00)	2%
Appropriated	-	0%	(943,200.00)	6%
TOTAL REVENUES	\$ (16,587,724.25)	100%	\$ (16,798,581.00)	100%

GENERAL FUND EXPENSE SUMMARY

2021/2022



	20/21 Projected		21/22 Budget	
	Amount	Percent	Amount	Percent
General government services	\$ 4,767,930.00	28%	\$ 4,290,954.00	26%
Administrative services	1,005,486.00	6%	1,088,397.00	6%
Police	3,677,088.00	22%	3,768,110.00	22%
Fire	3,646,623.00	22%	3,787,520.00	23%
Public works	3,677,821.00	22%	3,863,600.00	23%
TOTAL REVENUES	\$ 16,774,948.00	100%	\$ 16,798,581.00	100%

GENERAL FUND EXPENSES BY FUNCTION

	Actual 19/20	Budget 20/21	Projected 20/21	Proposed 21/22	Projected		
					22/23	23/24	24/25
General Government							
Reserves	-	177,500.00	67,500.00	214,813.00	244,813.00	244,813.00	119,311.99
Council	47,939.66	46,867.00	46,507.00	46,870.00	44,740.00	44,810.70	44,882.11
City manager	166,288.03	180,626.00	125,492.00	180,560.00	184,922.00	189,392.27	193,973.51
Finance	112,724.37	132,605.00	129,194.00	130,845.00	133,494.38	136,201.82	138,968.67
Administrative services	288,759.31	369,045.00	327,602.00	313,371.00	322,152.27	331,183.73	340,472.58
Clerk/Treasurer	158,055.30	174,760.00	120,857.00	146,348.00	149,493.07	152,710.66	156,002.48
Assessment	139,963.06	146,130.00	145,514.00	141,385.00	143,312.73	146,045.38	148,834.17
Legal services	273,752.72	234,917.00	251,244.00	235,100.00	239,800.00	244,594.00	249,483.88
Personnel	127,929.95	155,510.00	168,773.00	163,340.00	166,902.50	170,551.14	174,288.02
Engineering	3,710.67	26,800.00	15,000.00	16,800.00	17,136.00	17,478.72	17,828.29
Elections	14,130.00	21,230.00	21,230.00	21,267.00	20,000.00	20,000.00	20,000.00
Public works administration	94,468.47	105,430.00	101,618.00	107,350.00	107,662.50	110,288.65	112,980.04
City facilities	346,404.65	314,790.00	204,107.00	315,870.00	378,934.16	384,405.87	389,987.41
Information systems	111,865.21	109,300.00	107,652.00	84,300.00	94,329.00	97,158.87	100,073.64
Property loss	-	-	-	-	-	-	-
Contingency	-	240,000.00	240,000.00	213,644.00	255,310.89	125,000.00	125,000.00
Total General Government	1,885,991.40	2,435,510.00	2,072,290.00	2,331,863.00	2,503,002.49	2,414,634.81	2,332,086.77
Public Safety							
Police	4,050,022.27	3,844,350.00	3,677,088.00	3,768,110.00	3,758,240.30	3,898,925.46	3,972,672.41
Fire	3,944,109.13	3,838,795.00	3,646,623.00	3,787,520.00	3,804,754.20	3,900,494.48	4,898,719.38
Control of dogs	1,472.74	1,450.00	1,349.00	1,390.00	1,416.25	1,443.16	1,470.74
Inspection	316,899.51	357,810.00	322,329.00	301,970.00	309,221.55	316,651.01	324,262.78
Total Public Safety	8,312,503.65	8,042,405.00	7,647,389.00	7,858,990.00	7,873,632.30	8,117,514.10	9,197,125.31
Health							
Vital statistics	18,528.94	19,615.00	17,583.00	19,860.00	20,331.25	20,814.27	21,309.34
Total Health	18,528.94	19,615.00	17,583.00	19,860.00	20,331.25	20,814.27	21,309.34
Transportation							
Maintenance administration	183,131.70	199,680.00	193,414.00	200,100.00	204,715.05	209,443.67	214,288.68
Street maintenance	680,102.76	834,290.00	647,703.00	798,730.00	518,602.35	526,008.36	533,592.25
Public works garage	400,296.43	468,720.00	462,415.00	461,920.00	471,785.40	481,875.95	492,196.94
Snow removal	433,205.22	481,881.00	474,165.00	485,070.00	496,393.09	506,416.86	516,662.84
Street lighting & traffic signals	249,478.23	271,940.00	120,582.00	263,920.00	264,778.00	265,654.60	266,550.22
Sidewalk repairs	-	111,000.00	71,525.00	-	-	-	-
Parking lots	6,000.00	60,620.00	5,304.00	5,000.00	10,000.00	10,000.00	10,000.00
Total Transportation	1,952,214.34	2,428,131.00	1,975,108.00	2,214,740.00	1,966,273.89	1,999,399.44	2,033,290.94
Economic Assistance							
Community development	81,096.30	20,157.00	79,916.00	15,000.00	20,000.00	20,000.00	20,000.00
Economic development	319,491.29	110,000.00	110,087.00	95,000.00	95,000.00	95,000.00	95,000.00
Total Economic Assistance	400,587.59	130,157.00	190,003.00	110,000.00	115,000.00	115,000.00	115,000.00
Culture and Recreation							
Council on arts	6,250.00	6,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
Parks	578,266.00	544,130.00	679,927.00	497,770.00	509,271.25	520,833.87	532,679.16
Summer recreation	65,779.32	84,925.00	14,607.00	70,000.00	71,550.00	72,615.75	73,697.49
Youth service	145,730.42	168,791.00	80,319.00	127,136.00	128,845.04	130,579.72	132,340.41
Historic preservation	300.10	2,177.00	900.00	900.00	908.00	916.08	924.24
Community celebrations	9,668.19	15,080.00	8,652.00	8,200.00	8,387.50	8,579.43	8,775.88
Total Culture and Recreation	805,994.03	821,353.00	786,655.00	706,256.00	721,211.79	735,774.84	750,667.18
Home and Community Services							
Planning & zoning boards	963.76	2,300.00	1,500.00	1,610.00	1,614.50	1,619.02	1,623.57
Storm sewer	141,571.90	184,890.00	171,390.00	182,840.00	187,092.80	191,447.92	195,907.86
Street cleaning	95,763.94	124,880.00	122,027.00	126,390.00	129,307.25	132,296.19	135,358.61
Total Home and Community Services	238,299.60	312,070.00	294,917.00	310,840.00	318,014.55	325,363.14	332,890.03
Refuse and Recycling	85,509.85	94,790.00	83,915.00	97,360.00	98,835.00	100,331.67	101,851.98
Employee Benefits							
Medical insurance	1,859,840.00	2,085,050.00	2,085,050.00	2,151,950.00	2,259,547.50	2,372,524.88	2,491,151.12
Total Employee Benefits	1,859,840.00	2,085,050.00	2,085,050.00	2,151,950.00	2,259,547.50	2,372,524.88	2,491,151.12

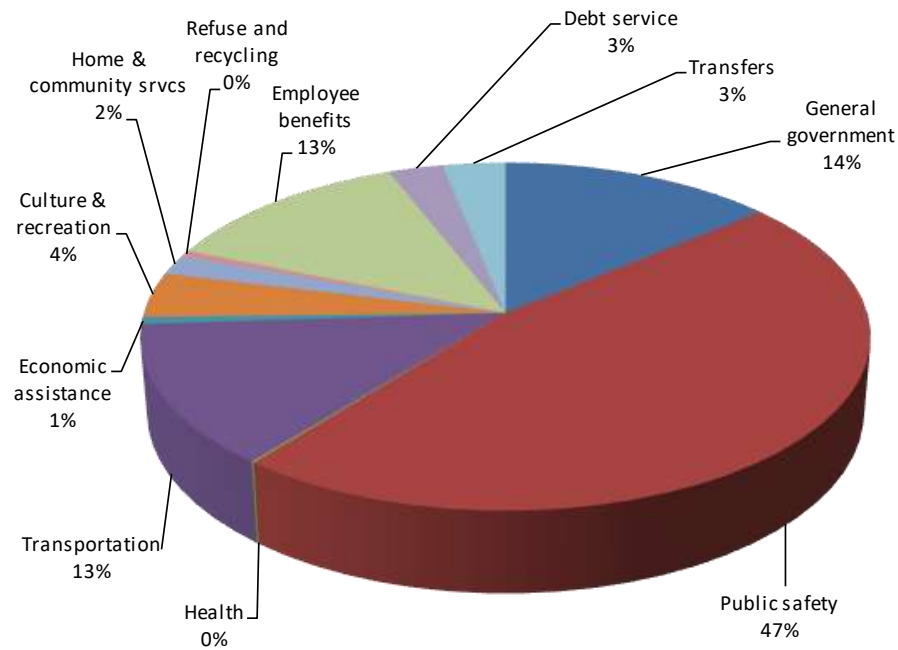
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GENERAL FUND EXPENSES BY FUNCTION CONTINUED

	Actual 19/20	Budget 20/21	Projected 20/21	Proposed 21/22	Projected		
					22/23	23/24	24/25
Debt Service:							
Principal							
Bonds	382,500.00	374,389.00	383,000.00	273,800.00	283,700.00	286,200.00	435,200.00
BAN	-	-	-	-	-	-	-
Install. purchase debt - municipal lease	29,891.66	26,888.00	26,888.00	27,493.00	28,113.00	-	-
Energy lease	78,091.43	82,035.00	82,035.00	80,515.00	-	-	-
Total Principal	490,483.09	483,312.00	491,923.00	381,808.00	311,813.00	286,200.00	435,200.00
Interest							
Bonds	98,859.91	84,633.00	83,287.00	80,231.00	74,383.00	67,372.00	121,778.00
BAN	34,105.12	14,843.00	10,352.00	-	70,000.00	70,000.00	30,000.00
Install. purchase debt - municipal lease	2,322.71	1,599.00	1,698.00	1,093.00	473.00	-	-
Energy lease	4,451.86	3,008.00	3,007.00	1,490.00	-	-	-
Total Interest	139,739.60	104,083.00	98,344.00	82,814.00	144,856.00	137,372.00	151,778.00
Total Debt Service	630,222.69	587,395.00	590,267.00	464,622.00	456,669.00	423,572.00	586,978.00
Transfers							
Out	2,302,610.91	306,660.00	697,762.00	372,100.00	355,585.25	339,122.78	322,713.37
For capital projects	412,283.00	335,500.00	334,009.00	160,000.00	-	-	-
Total Transfers	2,714,893.91	642,160.00	1,031,771.00	532,100.00	355,585.25	339,122.78	322,713.37
TOTAL GENERAL FUND EXPENDITURES	18,904,586.00	17,598,636.00	16,774,948.00	16,798,581.00	16,688,103.01	16,964,051.91	18,285,064.04

GENERAL FUND EXPENSES BY FUNCTION

2021/2022



	20/21 Projected		21/22 Budget	
	Amount	Percent	Amount	Percent
General government	\$ 2,072,290.00	12%	\$ 2,331,863.00	14%
Public safety	7,647,389.00	46%	7,858,990.00	47%
Health	17,583.00	0.1%	19,860.00	0.1%
Transportation	1,975,108.00	12%	2,214,740.00	13%
Economic assistance	190,003.00	1.1%	110,000.00	0.7%
Culture and recreation	786,655.00	5%	706,256.00	4%
Home & community svcs	294,917.00	2%	310,840.00	2%
Refuse and recycling	83,915.00	0.5%	97,360.00	0.6%
Employee benefits	2,085,050.00	12%	2,151,950.00	12.8%
Debt service	590,267.00	4%	464,622.00	3%
Transfers	1,031,771.00	6%	532,100.00	3%
TOTAL REVENUES	<u>\$ 16,774,948.00</u>	<u>100%</u>	<u>\$ 16,798,581.00</u>	<u>100%</u>



SECTION 5

FUNDS & DEPARTMENT DETAIL



FUND DESCRIPTIONS AND STRUCTURE

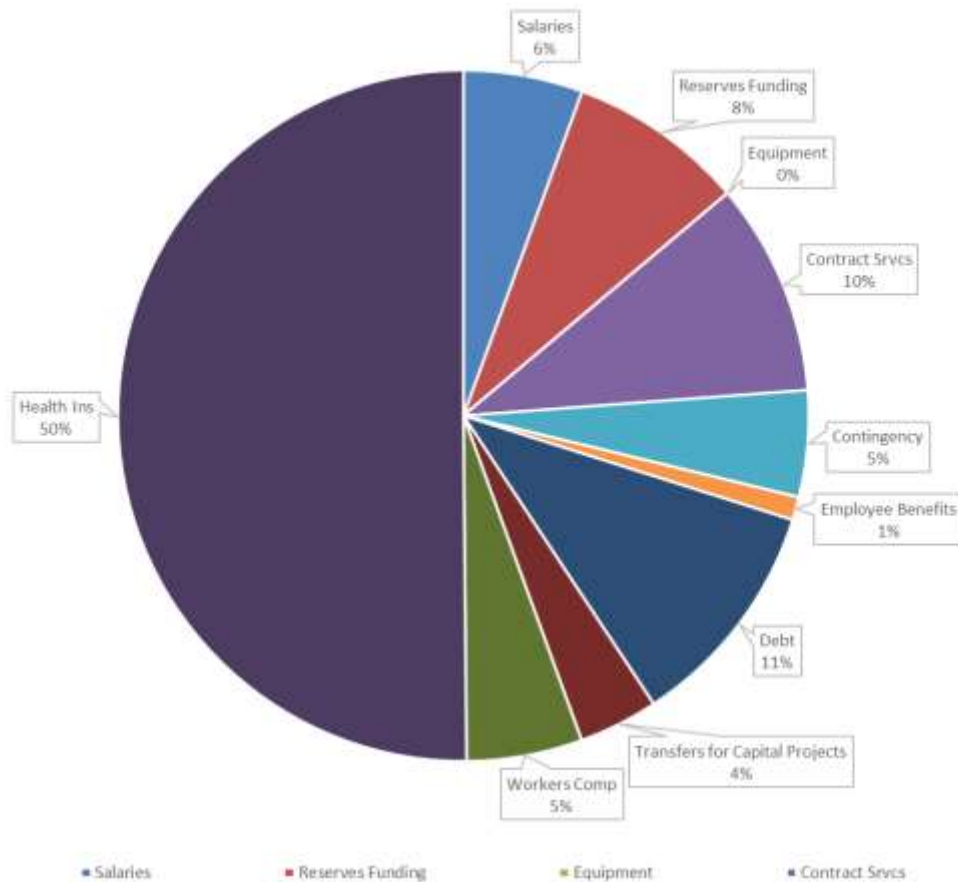
General Fund - the General Fund is the principal operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is used to account for most of the day-to-day operations of the City, which are financed from property 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

Description	19/20 Actual	20/21 Budget	20/21 Projected	21/22 Proposed	22/23	23/24 Projected	24/25
Reserves	-	177,500.00	67,500.00	214,813.00	244,813.00	244,813.00	119,311.99
City Council	47,939.66	46,867.00	46,507.00	46,870.00	44,740.00	44,810.70	44,882.11
City Manager	166,288.03	180,626.00	125,492.00	180,560.00	184,922.00	189,392.27	193,973.51
Finance	112,724.37	132,605.00	129,194.00	130,845.00	133,494.38	136,201.82	138,968.67
Legal Services	273,752.72	234,917.00	251,244.00	235,100.00	239,800.00	244,594.00	249,483.88
Contingency	-	240,000.00	240,000.00	213,644.00	255,310.89	125,000.00	125,000.00
Community Development	81,096.30	20,157.00	79,916.00	15,000.00	20,000.00	20,000.00	20,000.00
Economic Development	319,491.29	110,000.00	110,087.00	95,000.00	95,000.00	95,000.00	95,000.00
Council on the Arts	6,250.00	6,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
Community Celebrations	9,668.19	15,080.00	8,652.00	8,200.00	8,387.50	8,579.43	8,775.88
Debt	630,222.69	587,395.00	590,267.00	464,622.00	456,669.00	423,572.00	586,978.00
Transfers out	2,016,560.91	19,750.00	410,852.00	-	-	-	-
Transfers for Capital Projects	412,283.00	335,500.00	334,009.00	160,000.00	-	-	-
Workers Comp Contribut.	274,146.00	286,910.00	286,910.00	232,350.00	235,835.25	239,372.78	242,963.37
Health Insurance Contrib.	1,859,840.00	2,085,050.00	2,085,050.00	2,151,950.00	2,259,547.50	2,372,524.88	2,491,151.12
Reserves - WorkComp/Health	11,904.00	-	-	139,750.00	119,750.00	99,750.00	79,750.00
Total Expense	6,222,167.16	4,478,607.00	4,767,930.00	4,290,954.00	4,300,519.52	4,245,860.87	4,398,488.52

GENERAL GOVERNMENT SERVICES



Salaries	240,000.00
Reserves Funding	354,563.00
Equipment	-
Contract Svcs	427,275.00
Contingency	213,644.00
Employee Benefits	46,550.00
Debt	464,622.00
Transfers for Capital Projects	160,000.00
Workers Comp	232,350.00
Health Ins	2,151,950.00
	<hr/>
	4,290,954.00

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.

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

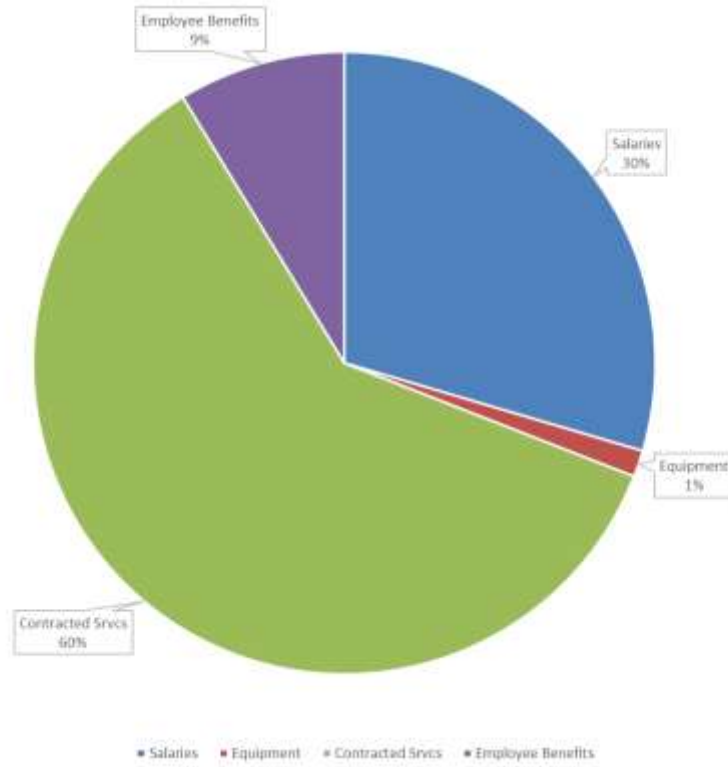
Legally authorized transfers to the capital fund or other funds through which the resources are to be expended. These include transfers from the General Fund to the Worker's Compensation Fund and Health Insurance Fund, as well as transfers to the Capital Fund for capital projects.



DEPARTMENT OF ADMINISTRATIVE SERVICES

Description	19/20 Actual	20/21 Budget	20/21 Projected	21/22 Proposed	22/23	23/24 Projected	24/25
Administrative Service	288,759.31	369,045.00	327,602.00	313,371.00	322,152.27	331,183.73	340,472.58
Clerk Treasurer	158,055.30	174,760.00	120,857.00	146,348.00	149,493.07	152,710.66	156,002.48
Assessment	139,963.06	146,130.00	145,514.00	141,385.00	143,312.73	146,045.38	148,834.17
Personnel	127,929.95	155,510.00	168,773.00	163,340.00	166,902.50	170,551.14	174,288.02
Elections	14,130.00	21,230.00	21,230.00	21,267.00	20,000.00	20,000.00	20,000.00
Information Services	111,865.21	109,300.00	107,652.00	84,300.00	94,329.00	97,158.87	100,073.64
Control of Dogs	1,472.74	1,450.00	1,349.00	1,390.00	1,416.25	1,443.16	1,470.74
Vital Statistics	18,528.94	19,615.00	17,583.00	19,860.00	20,331.25	20,814.27	21,309.34
Summer Recreation	65,779.32	84,925.00	14,607.00	70,000.00	71,550.00	72,615.75	73,697.49
Youth Service	145,730.42	168,791.00	80,319.00	127,136.00	128,845.04	130,579.72	132,340.41
Total Expense	1,072,214.25	1,250,756.00	1,005,486.00	1,088,397.00	1,118,332.10	1,143,102.66	1,168,488.87

DEPARTMENT OF ADMINISTRATIVE SERVICES



Salaries	\$	321,740.00
Equipment	\$	15,000.00
Contracted Svcs	\$	657,077.00
Employee Benefits	\$	94,580.00
	\$	<u>1,088,397.00</u>

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

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.

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.

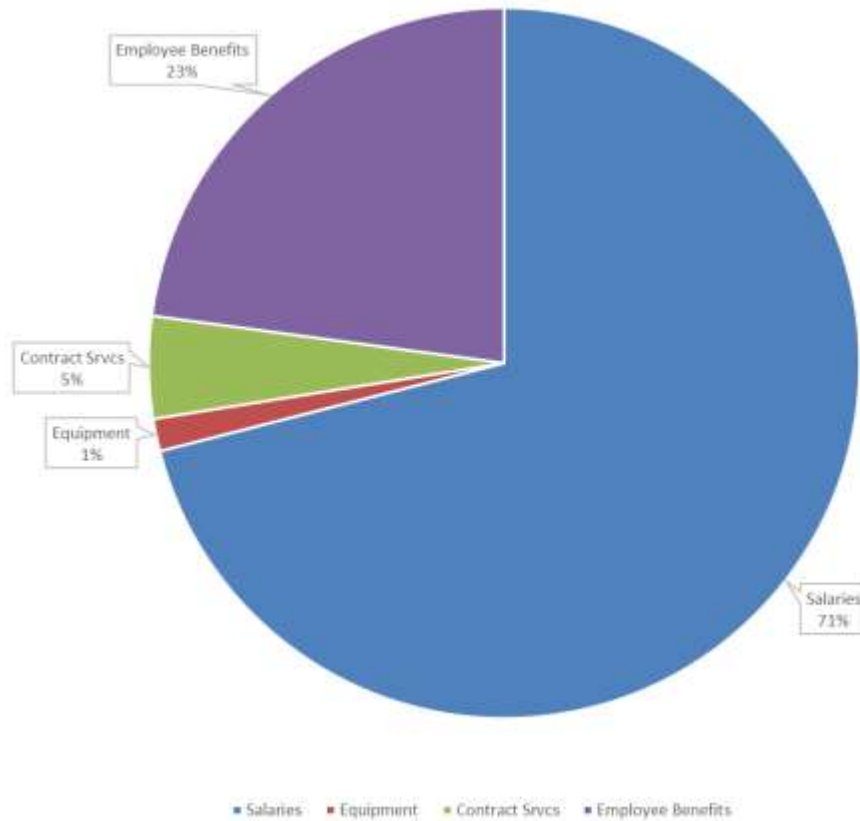
POLICE DEPARTMENT



POLICE DEPARTMENT

Description	19/20 Actual	20/21 Budget	20/21 Projected	21/22 Proposed	22/23	23/24 Projected	24/25
Police	4,018,071.19	3,801,150.00	3,654,810.00	3,767,160.00	3,724,071.30	3,864,737.08	3,938,464.26
Emergency Response Team	17,359.85	16,650.00	536.00	-	16,650.00	16,650.00	16,650.00
Net	4,449.47	5,390.00	276.00	-	5,390.00	5,390.00	5,390.00
Community Policing & Events	10,141.76	11,160.00	-	-	11,160.00	11,160.00	11,160.00
K-9	-	10,000.00	21,466.00	950.00	969.00	988.38	1,008.15
Total Expense	4,050,022.27	3,844,350.00	3,677,088.00	3,768,110.00	3,758,240.30	3,898,925.46	3,972,672.41

POLICE DEPARTMENT



Salaries	\$	2,675,790.00
Equipment	\$	55,580.00
Contract Svcs	\$	175,010.00
Employee Benefits	\$	861,730.00
	\$	<u>3,768,110.00</u>

CITY OF BATAVIA 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

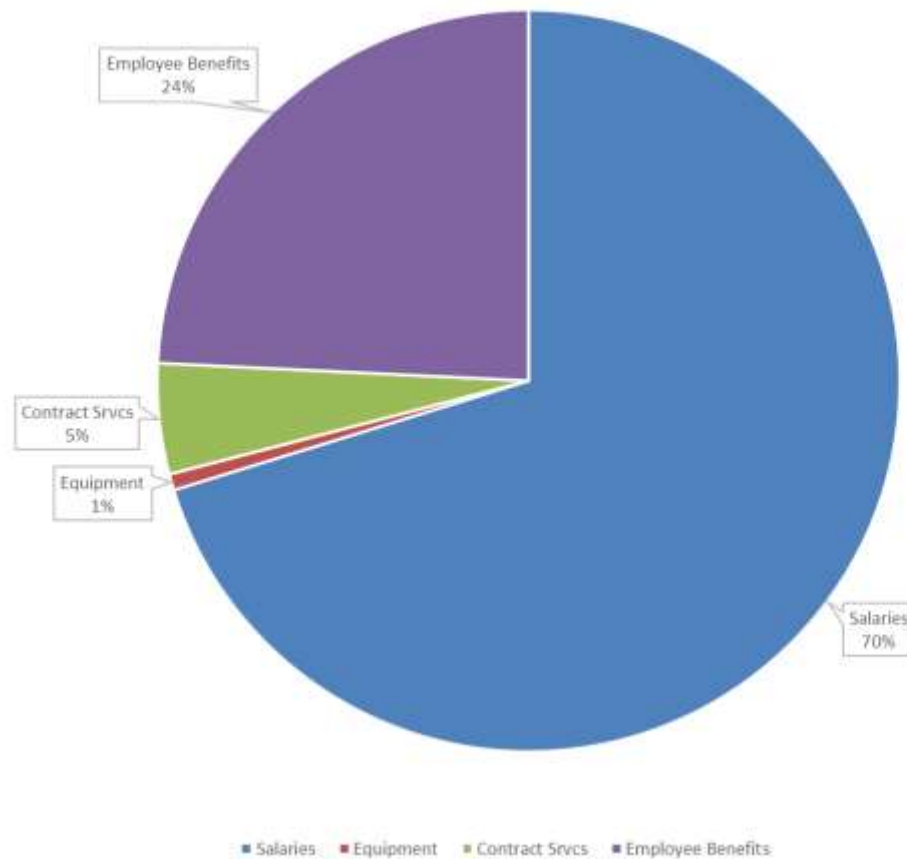
- Preventative patrols, traffic control and enforcement;
- Criminal investigation;
- Enforcement and crime suppression;
- Community policing activities;
- Interagency collaboration and work activities;
- Community education.



FIRE DEPARTMENT

Description	19/20 Actual	20/21 Budget	20/21 Projected	21/22 Proposed	22/23	23/24 Projected	24/25
Fire	3,922,447.08	3,805,175.00	3,613,104.00	3,752,435.00	3,768,876.58	3,863,805.30	4,861,199.22
EMS Program - State Internal	3,233.54	5,120.00	4,835.00	5,230.00	5,339.50	5,451.47	5,565.95
EMS Program - State External	10,131.77	20,890.00	21,346.00	21,745.00	22,256.90	22,781.40	23,318.82
EMS Program - Non-State	8,296.74	7,610.00	7,338.00	8,110.00	8,281.22	8,456.31	8,635.38
Total Expense	3,944,109.13	3,838,795.00	3,646,623.00	3,787,520.00	3,804,754.20	3,900,494.48	4,898,719.38

FIRE DEPARTMENT



Salaries	\$	2,660,180.00
Equipment	\$	26,800.00
Contract Svcs	\$	182,340.00
Employee Benefits	\$	918,200.00
	\$	<u>3,787,520.00</u>

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.

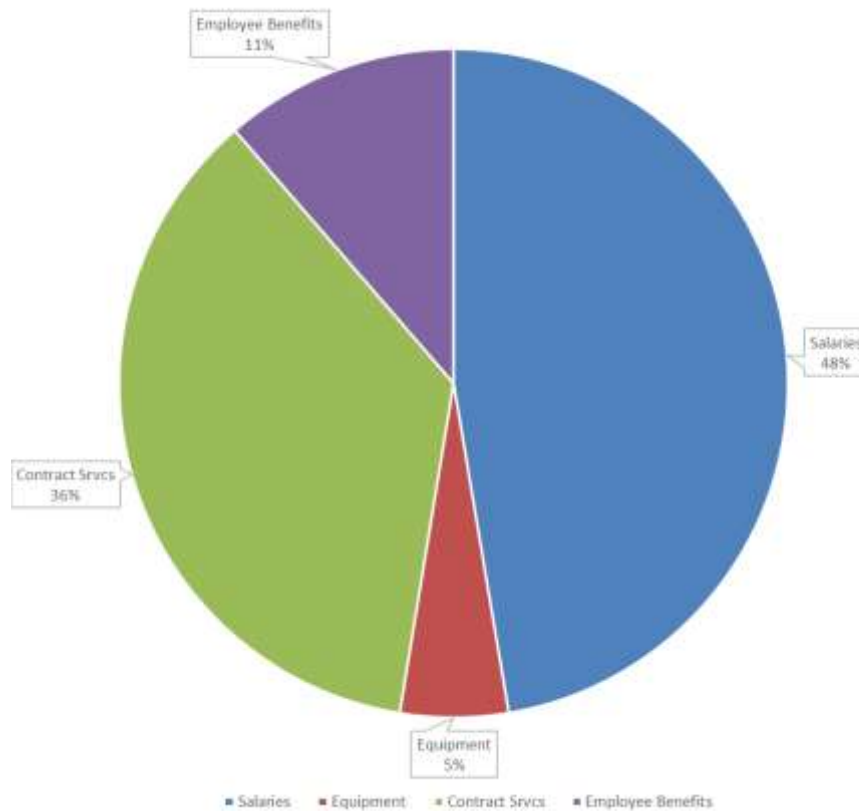
Major Service Activities

- 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

Description	19/20 Actual	20/21 Budget	20/21 Projected	21/22 Proposed	22/23	23/24 Projected	24/25
Engineering	3,710.67	26,800.00	15,000.00	16,800.00	17,136.00	17,478.72	17,828.29
Public Works Administration	94,468.47	105,430.00	101,618.00	107,350.00	107,662.50	110,288.65	112,980.04
City Facilities	346,404.65	314,790.00	204,107.00	315,870.00	378,934.16	384,405.87	389,987.41
Inspection	316,899.51	357,810.00	322,329.00	301,970.00	309,221.55	316,651.01	324,262.78
Maintenance Administration	183,131.70	199,680.00	193,414.00	200,100.00	204,715.05	209,443.67	214,288.68
Street Maintenance	680,102.76	834,290.00	647,703.00	798,730.00	518,602.35	526,008.36	533,592.25
Public Works Garage	400,296.43	468,720.00	462,415.00	461,920.00	471,785.40	481,875.95	492,196.94
Snow Removal	433,205.22	481,881.00	474,165.00	485,070.00	496,393.09	506,416.86	516,662.84
Street Lighting & Traffic Signals	249,478.23	271,940.00	120,582.00	263,920.00	264,778.00	265,654.60	266,550.22
Sidewalk Repairs	-	111,000.00	71,525.00	-	-	-	-
Parking Lots	6,000.00	60,620.00	5,304.00	5,000.00	10,000.00	10,000.00	10,000.00
Parks	578,266.00	544,130.00	679,927.00	497,770.00	509,271.25	520,833.87	532,679.16
Historic Preservation	300.10	2,177.00	900.00	900.00	908.00	916.08	924.24
Planning & Zoning Boards	963.76	2,300.00	1,500.00	1,610.00	1,614.50	1,619.02	1,623.57
Storm Sewer	141,571.90	184,890.00	171,390.00	182,840.00	187,092.80	191,447.92	195,907.86
Refuse & Recycling	85,509.85	94,790.00	83,915.00	97,360.00	98,835.00	100,331.67	101,851.98
Street Cleaning	95,763.94	124,880.00	122,027.00	126,390.00	129,307.25	132,296.19	135,358.61
Total Expense	3,616,073.19	4,186,128.00	3,677,821.00	3,863,600.00	3,706,256.90	3,775,668.45	3,846,694.87

DEPARTMENT OF PUBLIC WORKS



Salaries	\$	1,829,740.00
Equipment	\$	201,700.00
Contract Svcs	\$	1,393,610.00
Employee Benefits	\$	438,550.00
	\$	<u>3,863,600.00</u>

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.

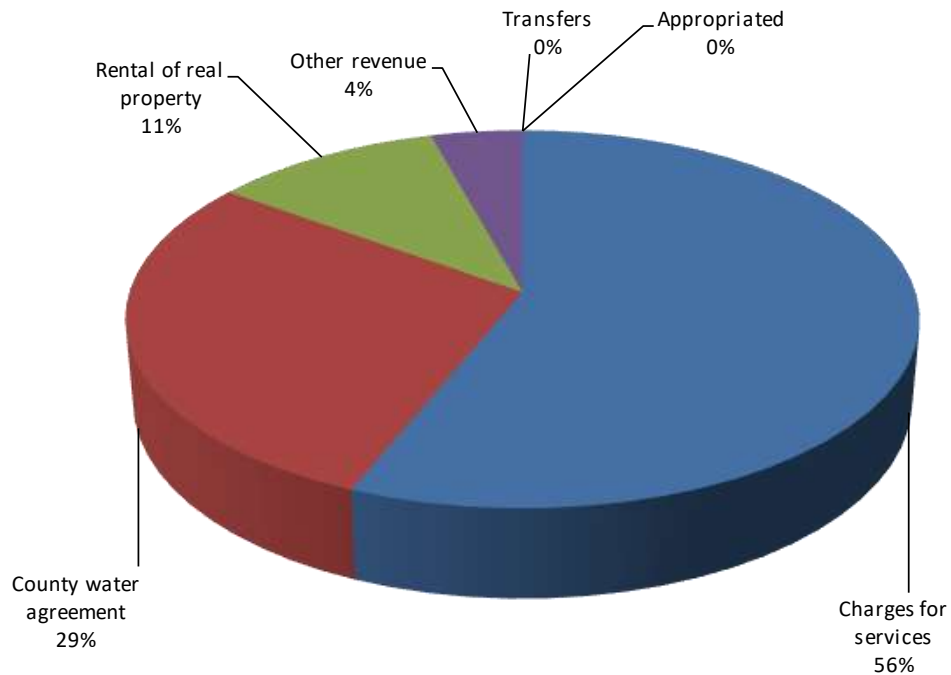
WATER FUND

	Actual 19/20	Budget 20/21	Projected 20/21	Proposed 21/22	Projected		
					22/23	23/24	24/25
VENUES:							
Charges for services	(2,867,213.87)	(2,805,780.00)	(2,071,130.00)	(2,875,960.00)	(2,897,164.06)	(2,907,404.85)	(2,917,682.50)
County water agreement charges	(1,530,531.96)	(1,433,010.00)	(684,000.00)	(1,475,600.00)	(1,368,353.75)	(1,401,116.59)	(1,434,698.51)
Rental of real property	(550,000.00)	(550,000.00)	(618,234.00)	(550,000.00)	(550,000.00)	(550,000.00)	(550,000.00)
Other operating revenue	(607,710.28)	(198,004.00)	(169,207.00)	(209,130.00)	(153,550.93)	(167,992.60)	(183,862.76)
Interest income	(72,976.90)	(10,000.00)	(20,900.00)	(10,000.00)	(1,000.00)	(1,000.00)	(1,000.00)
Transfers in	(261,236.47)	-	-	-	-	-	-
Appropriated reserves	-	-	-	-	(244,783.00)	(241,985.00)	(186,408.00)
TOTAL WATER FUND REVENUES	(5,889,669.48)	(4,996,794.00)	(3,563,471.00)	(5,120,690.00)	(5,214,851.74)	(5,269,499.04)	(5,273,651.78)
PENDITURES:							
Reserves	-	69,246.00	-	-	886.58	2,880.42	2,342.42
Contingency	-	20,000.00	-	4,930.00	65,378.80	71,405.03	80,316.21
Depreciation	206,463.00	-	-	-	-	-	-
Administration - water	2,337,339.25	2,650,738.00	2,630,358.00	2,655,571.00	2,674,314.16	2,693,287.72	2,712,496.27
Pump station & filtration	1,222,920.59	1,264,470.00	1,126,226.00	1,278,550.00	1,310,513.75	1,343,276.59	1,376,858.51
Water distribution	483,928.06	378,610.00	360,445.00	370,538.00	379,801.45	389,296.49	399,028.90
Medical insurance	255,357.30	203,090.00	203,090.00	238,740.00	250,677.00	263,210.85	276,371.39
Debt service - Bonds	32,840.73	89,025.00	33,025.00	239,941.00	244,783.00	241,985.00	186,408.00
Debt service - BAN	9,972.29	37,621.00	3,444.00	-	-	-	-
Install. purchase debt - municipal lease	18.20	-	-	-	-	-	-
Debt service - energy lease	1,062.34	16,294.00	718.00	19,570.00	-	-	-
Transfers to other funds	551,026.47	267,700.00	302,700.00	312,850.00	288,497.00	264,156.94	239,830.08
TOTAL WATER FUND EXPENDITURES	5,100,928.23	4,996,794.00	4,660,006.00	5,120,690.00	5,214,851.74	5,269,499.04	5,273,651.78

WATER FUND

WATER FUND REVENUES

2021/2022

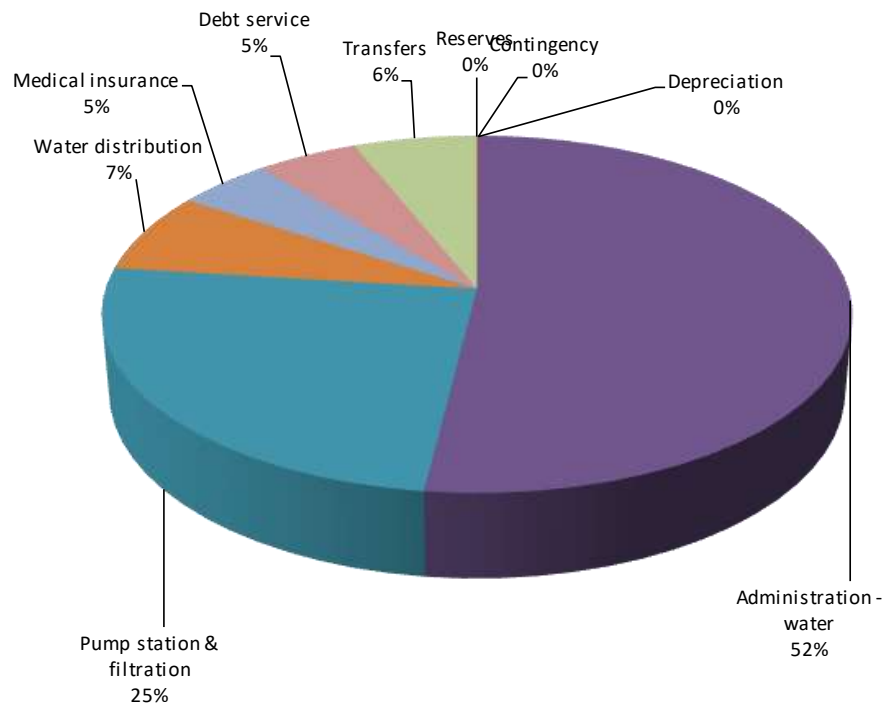


	20/21 Projected		21/22 Budget	
	Amount	Percent	Amount	Percent
Charges for services	\$ (2,071,130.00)	58%	\$ (2,875,960.00)	56%
County water agreement	(684,000.00)	19%	(1,475,600.00)	29%
Rental of real property	(618,234.00)	17%	(550,000.00)	11%
Other revenue	(190,107.00)	5%	(219,130.00)	4%
Transfers	-	0%	-	0%
Appropriated	-	0%	-	0%
TOTAL REVENUES	\$ (3,563,471.00)	100%	\$ (5,120,690.00)	100%

WATER FUND

WATER FUND EXPENSE SUMMARY

2021/2022



	20/21 Projected		21/22 Budget	
	Amount	Percent	Amount	Percent
Reserves	\$ -	0%	\$ -	0%
Contingency	-	0.0%	4,930.00	0.1%
Depreciation	-	0%	-	0%
Administration - water	2,630,358.00	56%	2,655,571.00	52%
Pump station & filtration	1,126,226.00	24%	1,278,550.00	25%
Water distribution	360,445.00	8%	370,538.00	7%
Medical insurance	203,090.00	4%	238,740.00	5%
Debt service	37,187.00	1%	259,511.00	5%
Transfers	302,700.00	6%	312,850.00	6%
TOTAL REVENUES	<u>\$ 4,660,006.00</u>	<u>100%</u>	<u>\$ 5,120,690.00</u>	<u>100%</u>

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.



Police Explorer Post Program Graduate

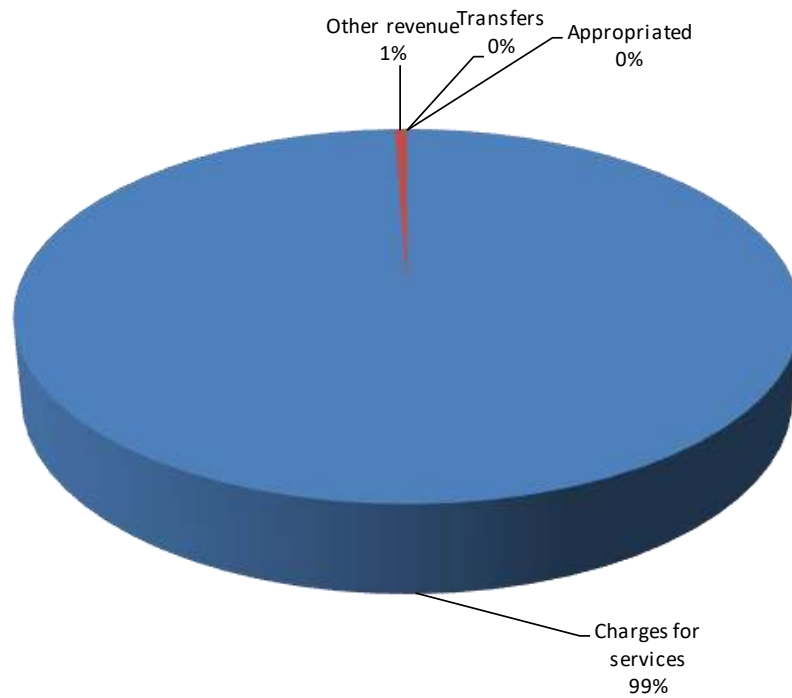
WASTEWATER FUND

	Actual 19/20	Budget 20/21	Projected 20/21	Proposed 21/22	Projected		
					22/23	23/24	24/25
REVENUES:							
Charges for services	(2,991,259.30)	(2,675,155.00)	(2,320,000.00)	(2,676,260.00)	(2,547,622.02)	(2,546,643.51)	(2,566,284.75)
Other operating revenue	(97,599.13)	(25,266.00)	(37,632.00)	(3,670.00)	(71,600.00)	(71,600.00)	(71,600.00)
Interest income	(101,366.63)	(12,500.00)	(21,700.00)	(12,000.00)	(1,280.00)	(1,280.00)	(1,280.00)
Transfers in	(491,980.00)	-	-	-	-	-	-
Appropriated reserves	-	(60,000.00)	-	-	(208,959.00)	-	-
TOTAL WASTEWATER REVENUES	(3,682,205.06)	(2,772,921.00)	(2,379,332.00)	(2,691,930.00)	(2,829,461.02)	(2,619,523.51)	(2,639,164.75)
EXPENDITURES:							
Reserves	-	610,265.00	-	469,572.00	588,153.59	546,517.41	582,147.00
Contingency	-	15,000.00	-	19,190.00	25,000.00	25,000.00	25,000.00
Depreciation	1,505,720.28	-	-	-	-	-	-
Loss on sale of assets	-	-	-	-	-	-	-
Administration - wastewater	277,638.56	331,528.00	304,822.00	331,216.00	338,146.68	345,760.97	353,553.09
Sanitary sewers	493,368.63	459,190.00	461,659.00	389,995.00	263,714.85	271,236.35	278,975.70
Wastewater treatment	737,615.22	836,490.00	690,690.00	863,190.00	987,501.30	793,416.82	808,621.47
Medical insurance	190,721.67	183,710.00	183,710.00	201,740.00	211,827.00	222,418.35	233,539.27
Debt service - Bonds	86,821.61	297,269.00	48,443.00	381,079.00	386,817.00	386,393.00	328,058.00
Debt service - BAN	9,972.53	-	309.00	-	-	-	-
Install. purchase debt - municipal lease	130.72	-	-	-	-	-	-
Debt service - energy lease	440.65	8,419.00	298.00	8,118.00	-	-	-
Transfers to other funds	520,920.00	31,050.00	66,050.00	27,830.00	28,300.60	28,780.61	29,270.22
TOTAL WASTEWATER EXPENDITURES	3,823,349.87	2,772,921.00	1,755,981.00	2,691,930.00	2,829,461.02	2,619,523.51	2,639,164.75

WASTEWATER FUND

WASTEWATER FUND REVENUE

2021/2022

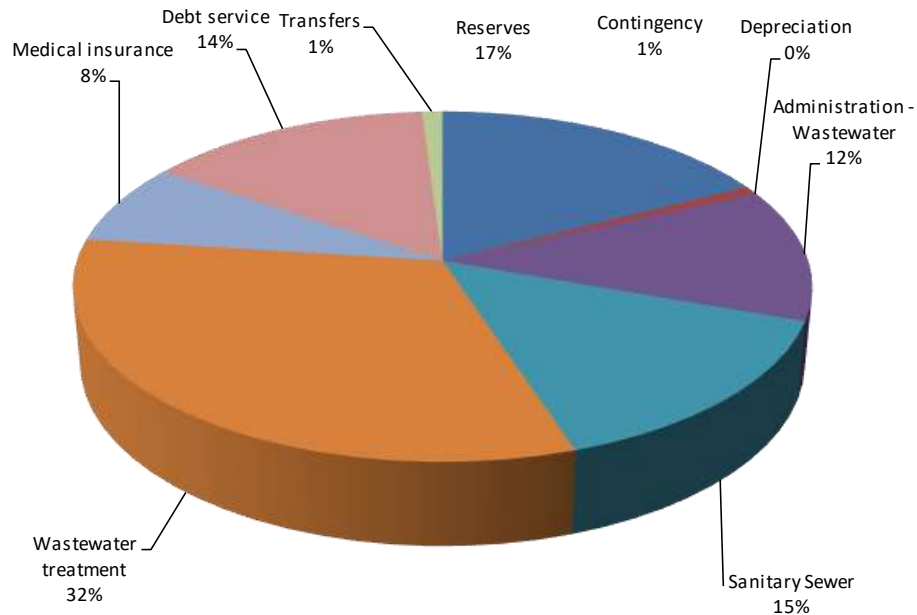


	20/21 Projected		21/22 Budget	
	Amount	Percent	Amount	Percent
Charges for services	\$ (2,320,000.00)	98%	\$ (2,676,260.00)	99%
Other revenue	(59,332.00)	2%	(15,670.00)	1%
Transfers	-	0%	-	0%
Appropriated	-	0%	-	0%
TOTAL REVENUES	<u>\$ (2,379,332.00)</u>	<u>100%</u>	<u>\$ (2,691,930.00)</u>	<u>100%</u>

WASTEWATER FUND

WASTEWATER FUND EXPENSES

2021/2022



	20/21 Projected		21/22 Budget	
	Amount	Percent	Amount	Percent
Reserves	\$ -	0%	\$ 469,572.00	17%
Contingency	-	0%	19,190.00	1%
Depreciation	-	0%	-	0%
Administration - Wastewater	304,822.00	17%	331,216.00	12%
Sanitary Sewer	461,659.00	26%	389,995.00	14%
Wastewater treatment	690,690.00	39%	863,190.00	32%
Medical insurance	183,710.00	10%	201,740.00	7%
Debt service	49,050.00	3%	389,197.00	14%
Transfers	66,050.00	4%	27,830.00	1%
TOTAL REVENUES	<u>\$ 1,755,981.00</u>	<u>100%</u>	<u>\$ 2,691,930.00</u>	<u>100%</u>

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.



DRI Kickoff – 99 Main Street Project

CITY CENTRE FUND

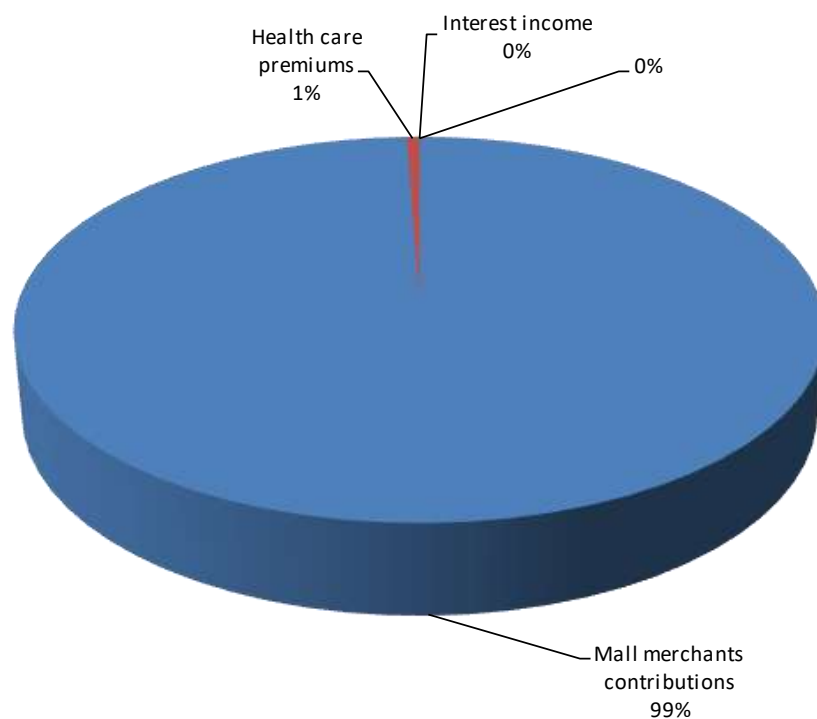
City Centre Administration has the responsibility for operation and maintenance of the City Centre Concourse.

	Actual 19/20	Budget 20/21	Projected 20/21	Proposed 21/22	Projected		
					22/23	23/24	24/25
REVENUES:							
Mall merchants contributions	(206,648.20)	(202,830.00)	(211,162.00)	(202,830.00)	(202,830.00)	(206,648.20)	(211,162.20)
Health care premiums	(1,259.87)	(2,817.00)	(192.00)	(2,520.00)	(2,545.20)	(2,570.67)	(2,596.35)
Interest income	(1,216.77)	(300.00)	(300.00)	(500.00)	(500.00)	-	-
Other revenue	(2,070.16)	(500.00)	(1,768.00)	(780.00)	(1,280.00)	(1,000.00)	(1,000.00)
Transfers in	(79,736.68)	-	(264,009.00)	-	-	-	-
TOTAL CITY CENTRE REVENUES	(290,931.68)	(206,447.00)	(477,431.00)	(206,630.00)	(207,155.20)	(210,218.87)	(214,758.55)
EXPENDITURES:							
Administration - city centre	126,420.59	173,872.00	171,107.00	170,215.00	173,619.30	175,355.49	177,109.05
Contingency	-	2,665.00	-	5,895.00	1,995.80	2,012.88	4,485.48
Medical insurance	24,915.21	22,240.00	22,240.00	23,850.00	25,042.50	25,292.93	25,545.86
Transfers to other funds	7,240.00	7,670.00	7,270.00	6,670.00	6,497.60	7,557.58	7,618.16
TOTAL CITY CENTRE EXPENDITURES	158,575.80	206,447.00	200,617.00	206,630.00	207,155.20	210,218.87	214,758.55

CITY CENTRE FUND

CITY CENTRE FUND

2021/2022



	20/21 Projected		21/22 Budget	
	Amount	Percent	Amount	Percent
Mall merchants contributions	\$ (211,162.00)	44%	\$ (202,830.00)	98%
Health care premiums	(192.00)	0%	(2,520.00)	1%
Interest income	(300.00)	0%	(500.00)	0%
Other revenue	(1,768.00)	0%	(780.00)	0%
Transfers in	(264,009.00)	55%	-	0%
TOTAL REVENUES	\$ (477,431.00)	100%	\$ (206,630.00)	100%

SECTION 6

MISCELLANEOUS FUNDS



Covid-19 Mask Distribution

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.

MALL FUND

The Mall Fund is a government fund that has traditionally been utilized to fund the mall concourse operations. The relationship and ownership between the City and the Mall Merchants Association had been dictated by several separate contracts and agreements between the parties. The City had no responsibility in relation to budgetary matters, Mall employee matters, operations of the Mall, Mall capital improvements or projects and the City is indemnified by the Mall for negligent action by the Mall. The City's responsibility was to prepare and forward to each mall merchant a maintenance bill annually and collect unpaid mall maintenance charges in the same manner as provided by law for the collection of unpaid real property taxes. In addition, the City provided accounting services related to the mall maintenance budget. New to this budget year, however, as part of a settlement effective April 1, 2018, the City will have full control and maintenance responsibility of the City Centre Concourse. As a result, this fund will continue to exist only for the purposes of collecting prior years' accounts receivables and paying off liabilities.

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



ELLCOTT TRAIL

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 FY21/22. A \$2.54 million bond was issued in November 2020 to permanently finance the purchase of a new Vacon Jetter (\$420,000), the Union Street Water Project (\$970,676), the South Main Street/Brooklyn Water Project (\$546,006) and the ERP Computer Software Project (\$610,000).

CAPITAL EXPENDITURES

Fund	Project	2021-2022
Facility		
GEN	Dwyer Stadium Lease carpet and relamp 2 poles	\$ 9,500
GEN	Ice Arena bathroom	\$ 14,500
GEN	Ice Arena front doors	\$ 5,000
GEN	City Hall outside lighting	\$ 11,200
GEN	Police Station Feasibility Study- on going	\$ 50,000
GEN	Fire station upgrades - on pause	\$ 520,000
GEN	Bureau of Maintenance upgrades - on pause	\$ 640,000
City Centre	Mall Roof 2	\$ 160,000
City Centre	City Centre DRI	\$ 1,000,000
Equipment		
Gen	Public Works - Single Axel Dump and Plow	\$ 183,500
Gen	Police Department - police interceptor	\$ 35,000
Infrastructure		
GEN	NYPA LED Street Light Conversion Project	\$ 549,033
GEN	Richmond/Harvester Street Project	\$ 2,041,000
GEN	Jackson Square DRI	\$ 750,000
GEN	IT Phase I and Phase II- on going	\$ 390,000
GEN	ERP Software Conversion Project	\$ 795,000
Water	Water Plant Filters	\$ 360,000
Water	Well House Electric system improvements	87,750
Water	Lead services line replacement	\$ 554,112
Water	12" water line replacement Richmond	\$ 340,400
Water	Cohocton Water Line/NMROW	\$ 612,500
Sewer	WWTP air system blower, monitor, and VFD	\$ 1,000,000
TOTAL		\$ 10,108,495

PARKING LOT PLAN

Project	Near	Near	Total	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27
Court Street Plaza	<i>Court</i>	<i>Jackson</i>	\$96,748			-	-		\$199,969	
Center Street	<i>Center</i>	<i>E. Main</i>	\$35,444	\$41,200		\$43,709				
Alva Lot	<i>Alva</i>	<i>Bank</i>	\$50,864	\$96,000	\$98,880		\$104,902			
Canale Lot	<i>Ellicott</i>	<i>Central</i>	\$4,760	\$5,150		\$5,464				
Lions Park - Main	<i>Wallace</i>		\$9,018	\$9,270		\$9,835				
Williams Park	<i>Parking</i>	<i>Westside/Main</i>	\$32,292	\$5,000	\$37,435	-		\$41,000		
Bur. Of Maint	<i>Walnut</i>		\$141,134					-		\$196,267
Total				\$5,000	\$0	\$59,007	\$104,902	\$41,000	\$199,969	\$196,267
Budget Contribution			-	\$0	\$0	\$20,000	\$20,000	\$20,000	\$55,000	\$55,000
Reserve				\$5,000	\$0	\$39,007	\$84,902	\$21,000	\$144,969	\$141,267

The Parking Lot/Surface Management Plan is funded with annual contributions from the City's General Fund. The Reserve Fund receives 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	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
Dwyer Stadium	Visitor Clubhouse Carpet	\$4,000	\$4,000			
	Hot Water Tank			\$3,500	\$3,500	\$3,500
	Stadium Lights Re-Lamp	\$5,000	\$5,000	\$5,000		\$5,000
	Sound System			\$11,000		
	Replace Seating				\$34,000	
	Clubhouse HVAC Units					\$43,000
	I/S Lighs T-8 Fixtures		\$2,000	\$2,000		
	Total	\$0	\$11,000	\$21,500	\$37,500	\$51,500
Ice Arena	Lighting Upgrade LED					
	Bathroom Upgrade	\$15,000	\$15,000			
	Heat in Party Room			\$10,000		
	Front Doors	\$4,000	\$4,500			
	Roof Exterior Fan				\$13,600	
	Total	\$0	\$19,500	\$10,000	\$13,600	\$0
City Hall	HVAC			\$10,000	\$11,500	\$11,500
	Exterior/Interior Surfaces Repairs					
	Roofing			\$22,500	\$23,500	\$28,000
	Exterior/lighting Replacement (LED)	\$10,200	\$11,200			
	Total	\$0	\$11,200	\$32,500	\$35,000	\$39,500
FD & BOM	Fire Station Upgrades	\$520,000		\$520,000		
	Bureau of Maintenance Upgrades	\$640,000		\$640,000		
	Total	\$0		\$1,160,000		
	Total Expenditure	\$0	\$41,700	\$1,224,000	\$86,100	\$91,000
	Reserves Expenditure	\$0	\$41,700	\$1,224,000	\$86,100	\$91,000

EQUIPMENT REPLACEMENT PLAN

Equipment Name	Age at Replacement	Department	FY21/22	FY22/23	FY23/24	FY24/25
Single Axle Dump & Plow (Unit 209)	25	Public Works	\$183,500			
4x4 Pickup- Unit 305	17	Public Works		\$46,350		
Sedan (Unit 603) Fusion	8	Public Works		\$22,000		
Single Axle Dump & Plow (Unit 205)	21	Public Works			\$195,700	
Single Axle Dump & Plow (Unit 208)	21	Public Works			\$195,700	
1 Ton Dump (Unit 212)	22	Public Works			\$72,100	
4x4 Pickup with Plow	22	Public Works			\$51,500	
4x4 Pickup with Plow (Unit 411)	12	Public Works			\$46,350	
Sewer Camera (Unit 448)	12	Public Works				\$77,250
Lateral Camera (Unit 449)	12	Public Works				\$13,390
4X4 Pickup with Plow (Unit 250)	12	Public Works				\$48,410
Sedan (Unit 600)	12	Public Works				\$24,000
Sedan (Unit 601) Focus	10	Public Works				\$226,600
Sedan (Unit 602) Fusion	7	Public Works				\$24,720
Sedan (Unit 300)	12	Public Works				\$24,720
Sedan (Unit 200)	12	Public Works				\$24,720
Single Axle Dump & Plow (Unit 210)	22	Public Works				\$201,880
Sewer Camera	10	Public Works		\$88,000		
Engine 12	22	Fire			\$675,000	
Squad 16	17	Fire				\$62,000
Patrol (Unit 41)	6	Police	\$35,000			
Detective (Unit 30/current 80)	13	Police		\$38,100		
Patrol (Unit 40)	6	Police		\$41,200		
Special Service (Unit 49/current 24)	9	Police		\$41,200		
Detective	14	Police			\$39,200	
Patrol (Unit 42)	6	Police			\$42,400	
Patrol (Unit 43) Supervisor	7	Police				\$46,300
Total			\$218,500	\$276,850	\$1,317,950	\$773,990

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

Project	*City or County	Funding Method	2021-22	2022-23	2023-2024	2024-2025	2025-2026
Capital Projects							
Replace 12" NMROW Cohocton	City	Reserves	\$612,500.00				
Richmond, Prospect, State water line improvements	City	Reserves	\$340,400				
Water Line Improvement Clifton Ave	City	Finance				\$100,000	\$525,760
Swan and Evans 4" Abandonment	City	Reserves			\$20,000	\$99,515	
Valve replacement Phase A & B	City	Reserves				\$125,000	
Jackson Street Watermain Abandonment	City	Finance		\$98,683	\$559,205		
Clinton Street Watermain Abandonment	City	Finance		\$85,415	\$484,020		
WTP Roofing Improvements	City	Reserves		\$25,000			
WTP HVAC Improvements	City	Finance					\$131,000
Well House Electrical System Improvements	County	County	\$87,750				
Filter Media Improvements	County	County	\$360,000				
Filter Valve Replacements (Stage 1)	County	n/a		\$78,567			
High Service Pump Improvements	County	n/a		\$278,645			
VA Water Storage Tank Improvements	County	n/a			\$3,294,193		
Finished Water Reservoir Improvements	City	Finance					\$532,704
		Total Estimated Cost:	\$1,400,650	\$566,310	\$4,357,418	\$324,515	\$1,189,464

SEWER CAPITAL PLAN

Project	Funding Method	2021-22	2022-23	2023-24
Capital Projects				
Roof Inspection and Repairs				\$100,000
West Main Lift Wet Well Upgrades	Reserves	\$26,000		
Air diffusers to Ultrafine bubbles, Air Grit Chamber	Finance		\$92,000	
WWTP Air System Blower, Motor and VFD Improvements, Blower replacement	Finance	\$1,000,800		
Aerated Pond No. 2 Sludge Removal	Sludge Reserve		\$1,052,811	
Sewer Lining	Facility Reserve			\$191,227
Improvements O-AT-KA Lift	Reserves	\$70,000		
CPS WW Conduit & Electric Sys. Improvements			\$125,000	
Central Pump Station Pump Replacement	Equipment Reserve			\$45,000
Total Estimated Cost:		\$1,096,800	\$1,269,811	\$236,227

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, 2020, the City's constitutional debt limit was \$39,702,706.

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.

Energy Lease – Entered into 11/24/2006 in the amount of \$1,235,225. Impacts General, Water and Sewer Funds. Used for energy conservation facility improvement measures. Payment in full expected 11/24/2022.

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.

Municipal Lease – Entered into 6/2016 in the amount of \$181,072.99. Impacts General Fund. Used to purchase 2016 International 7600 SBA 6 x 4 20. Payment in full expected 12/1/2022.

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 and Brooklyn Avenue Water Project (Water Fund) \$546,006 – payment in full expected 4/15/2020; and
- 4) Jet Vacuum Truck (General, Water and Wastewater Fund) \$420,000 – payment in full expected 4/15/2030.

DEBT PAYMENT SCHEDULE

Due Date	Total Payments	General		Water		Sewer		Capital	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<u>FY 2021-22</u>									
4/1/21 BOND - VINE & ELM	17,462.50				9,818.75		7,643.75		
4/15/21 BOND-UNION, S MAIN, ERP & JETTE	314,771.93	103,800.00	3,450.78	113,932.00	15,514.72	73,950.00	4,124.43		
5/1/21 CITY CENTRE - REFUNDED	43,662.51		34,930.01		4,366.25		4,366.25		
5/1/21 SLUDGE, WASHINGTON, ROOF	216,009.38			10,000.00	1,500.00	175,000.00	29,509.38		
6/1/21 MUNICIPAL LEASE - TANDEM AXLE	14,292.79	13,670.00	622.79						
6/1/21 LOADER BOND	32,167.50	30,000.00	2,167.50						
10/1/21 BOND - VINE & ELM	77,462.50			35,000.00	9,818.75	25,000.00	7,643.75		
10/15/21 BOND-UNION, S MAIN, ERP & JETTE	23,001.00		2,823.36		16,291.95		3,885.69		
11/1/21 CITY CENTRE - REFUNDED	218,662.51	140,000.00	34,930.01	17,500.00	4,366.25	17,500.00	4,366.25		
11/1/21 SLUDGE, WASHINGTON, ROOF	29,043.75				1,393.75		27,650.00		
11/24/21 ENERGY LEASE	109,689.58	80,514.43	1,489.52	19,213.17	355.44	7,969.59	147.43		
12/1/21 MUNICIPAL LEASE - TANDEM AXLE	14,292.68	13,823.00	469.68						
12/1/21 LOADER BOND	1,927.50		1,927.50						
3/31/22 DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00		
	1,113,320.13	381,807.43	82,811.15	195,645.17	63,862.86	299,419.59	89,773.93	0.00	0.00
<u>FY 2022-23</u>									
4/1/22 BOND - VINE & ELM	16,712.50				9,381.25		7,331.25		
4/15/22 BOND-UNION, S MAIN, ERP & JETTE	333,001.00	109,700.00	2,823.36	120,250.00	16,291.95	80,050.00	3,885.69		
5/1/22 CITY CENTRE - REFUNDED	41,475.01		33,180.01		4,147.50		4,147.50		
5/1/22 SLUDGE, WASHINGTON, ROOF	219,043.75			10,000.00	1,393.75	180,000.00	27,650.00		
6/1/22 MUNICIPAL LEASE - TANDEM AXLE	14,292.86	13,978.00	314.86						
6/1/22 LOADER BOND	31,927.50	30,000.00	1,927.50						
10/1/22 BOND - VINE & ELM	76,712.50			35,000.00	9,381.25	25,000.00	7,331.25		
10/15/22 BOND-UNION, S MAIN, ERP & JETTE	19,839.00		1,704.42		15,065.40		3,069.18		
11/1/22 CITY CENTRE - REFUNDED	221,475.01	144,000.00	33,180.01	18,000.00	4,147.50	18,000.00	4,147.50		
11/1/22 SLUDGE, WASHINGTON, ROOF	27,025.00				1,287.50		25,737.50		
12/1/22 MUNICIPAL LEASE - TANDEM AXLE	14,293.32	14,135.00	158.32						
12/1/22 LOADER BOND	1,567.50		1,567.50						
3/31/23 DEBT PREMIUM AMORTIZATION	874.00				437.00		437.00		
	1,018,238.95	311,813.00	74,855.98	183,250.00	61,533.10	303,050.00	83,736.87	0.00	0.00
<u>FY 2023-24</u>									
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		
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		
	981,949.65	286,200.00	67,371.92	184,500.00	57,484.75	309,300.00	77,092.98	0.00	0.00

Due Date	Total Payments	General		Water		Sewer		Capital	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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
FY 2026-27									
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
FY 2027-28									
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

152 | Page

Due Date	Total Payments	General		Water		Sewer		Capital	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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
<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

Due Date	Total Payments	General		Water		Sewer		Capital	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<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
<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

Due Date	Total Payments	General		Water		Sewer		Capital		
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
<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	
<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	
2021-2041	Totals	11,009,747.22	2,746,720.43	571,015.75	2,805,395.17	625,745.16	3,602,869.59	658,001.12	0.00	0.00

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



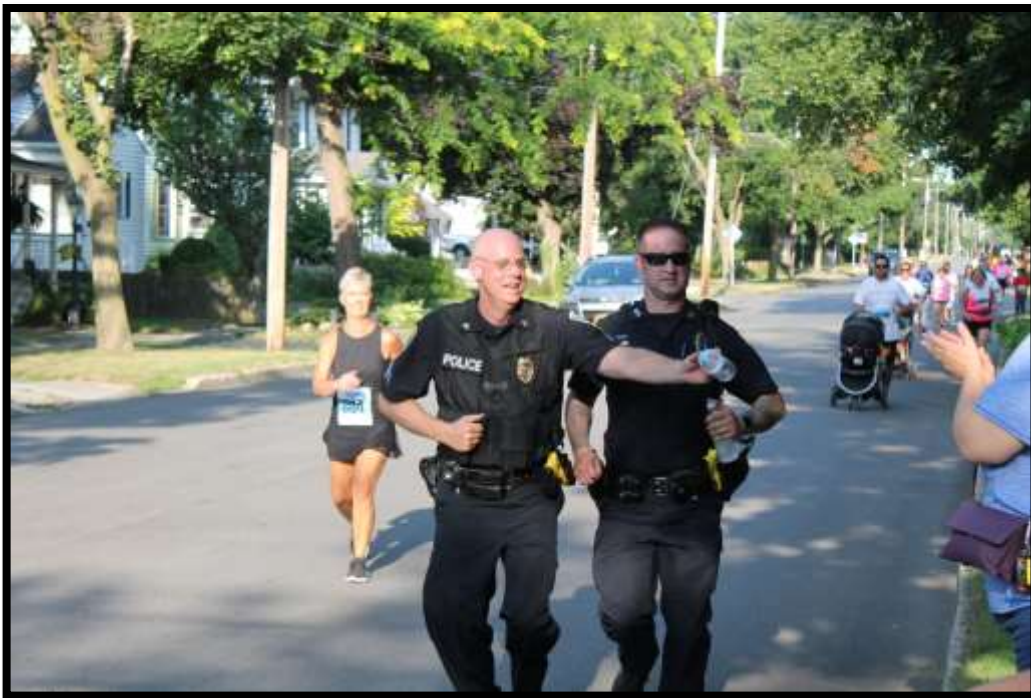
CONSTITUTIONAL TAX LIMIT

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

2021/2022 Constitutional Tax Limit

\$ 587,837,209.00	Five year average full valuation
<u>x2%</u>	
\$ 11,756,744.18	Constitutional tax limit
<u>\$ 593,578.00</u>	Plus allowance exclusions
\$ 12,350,322.18	Maximum taxing authority
<u>\$ 5,942,628.00</u>	proposed tax levy for 21/22
\$ 5,349,050.00	tax levy subjected to tax limit
\$ 7,001,272.18	Available constitutional tax authority

45.50% Percentage of tax limit exhausted



FULL TIME EQUIVALENT EMPLOYEES BY DEPARTMENT

	BUDGETED FY 2019/2020	BUDGETED FY 2020/2021	PROJECTED FY 2021/2022	PROJECTED FY 2022/2023
<u>CITY MANAGER'S OFFICE</u>				
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Confidential Secretary	1	1	1	1
Total City Manager's Office	3	3	3	3
<u>DEPARTMENT OF ADMINISTRATIVE SERVICES</u>				
Bureau of Personnel				
Human Resource Specialist	1	1	1	1
Human Resource Clerk	1	1	1	1
Bureau of Finance				
Deputy Director of Finance	1	1	1	1
Financial Clerk	1	1	1	1
Bureau of Clerk/Treasurer				
Clerk Treasurer	1	1	1	1
Deputy Clerk Treasurer	1	1	1	1
Clerk Typist	0.5	0.5	0.5	0.5
Bureau of Assessment				
Assessment Clerk	1	1	1	1
Total Department of Administrative Services	7.5	7.5	7.5	7.5
<u>POLICE DEPARTMENT</u>				
Secretary	1	1	1	1
Clerk Typist	1	1	1.5	1.5
Crossing Guards	1	1	1	1
Police Dispatcher	0.5	0.5	0	0
Parking/Recycling Enforcement Officer	1	1	1	1
Police Officer	20	20	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	36.5	37.5	37.5
<u>FIRE DEPARTMENT</u>				
Senior Typist	1	1	1	1
Firefighter	26	26	26	27
Fire Lieutenant	4	4	4	4
Fire Captain	4	4	4	4
Fire Chief	1	1	1	1
Total Fire Department	36	36	36	37

	BUDGETED FY 2019/2020	BUDGETED FY 2020/2021	PROJECTED FY 2021/2022	PROJECTED FY 2022/2023
<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
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	1	0	0
Youth Bureau Program Assistant	1	1	0	0
Recreation Leader - 2 PT (16.5- 19.5 hrs ea per wk)	1	1	0	0
Total Department of Public Works	55.75	55.75	52.75	52.75
TOTAL CITY EMPLOYEES (FULL TIME EQUIVALENT)	138.75	138.75	136.75	137.75

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

SALARY SCHEDULE – NON-UNION EMPLOYEES

Effective April 1, 2021
0.00%

Grade		Beginning A	6 Mo. B	1 Yr. C	2 Yrs. D	4 Yrs. E	7 Yrs. F	10 Yrs. G
II		33,964	34,614	35,438	36,284	37,474	39,112	40,992
III		35,625	36,305	37,174	38,063	39,296	41,042	43,015
IV	*	37,970	38,698	39,624	40,579	41,898	43,760	45,869
V		40,029	40,798	41,780	42,784	44,180	46,147	48,376
VI		42,775	43,608	44,657	45,729	47,235	49,336	51,724
VII		44,836	45,701	46,804	47,937	49,514	51,717	54,225
VIII		48,178	49,011	50,060	51,132	52,639	54,742	57,127
VIII		53,475	54,513	55,835	56,935	59,094	61,731	64,739
X	*	59,871	61,040	62,523	64,049	66,233	69,146	72,526
XI	*	62,856	64,081	65,644	67,245	69,542	72,602	76,155
XII	*	65,838	67,127	68,766	70,445	72,861	76,068	79,793
XIII	*	75,978	77,464	79,364	81,310	84,097	87,809	92,127
XIV	*	82,946	84,574	86,649	88,776	91,829	95,890	100,604

*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	None
VI	None
VII	Confidential Secretary
VIII	None
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

(Salaries/Non-Union/2020)

SALARY SCHEDULE – SEASONAL AND PERMANENT PART-TIME EMPLOYEES

FY 2020-2021

Seasonal Part-time Employees	A 1 st Summer	B 2 nd Summer	C 3 rd Summer
<u>Grade I</u>			
Laborer	\$12.50	\$12.86	\$13.25
Groundskeeper			
Rec. Attendants			
<u>Grade II</u>			
Rec. Leader	\$12.86	\$13.25	\$13.65
<u>Grade III</u>			
Rec. Specialist	\$13.25	\$13.65	\$14.06
<u>Grade IV</u>			
Administrative	\$14.06	\$14.48	\$14.91
Interns			
Regular (Permanent) Part-time Employees	Beginning	Completion of Year 1	Completion of Year 2
<u>Grade I</u>			
Custodians	\$12.76	\$13.14	\$13.53
Crossing Guards			
Recycling Attendant			
Rec Leaders			
<u>Grade II</u>			
Clerk-Typist	\$13.63	\$14.04	\$14.46
<u>Grade III</u>			
Rec Specialist	\$14.09	\$14.51	\$14.94
<u>Grade IV</u>			
Ordinance	\$15.37	\$15.83	\$16.30
Enforcement			
Administrative			
Interns			
<u>Grade VI</u>			
Parking/Animal Control	\$21.90	\$22.56	\$23.24

Salary schedule adjustment with the increase in Minimum Wage effective 12/31/20 - \$12.50/hour

SALARY SCHEDULE – CSEA EMPLOYEES

CSEA Salary Schedule Hired before February 11, 1985 Effective 4/1/20

2.50%						
Grade	Appt	6 mos.	1 year	2 years	4 years	Grade
	A	B	C	D	E	
I	\$ 31,504	\$ 33,190	\$ 34,720	\$ 36,460	\$ 38,348	I
II	\$ 33,190	\$ 34,720	\$ 36,460	\$ 38,277	\$ 40,390	II
IIA	\$ 35,393	\$ 37,163	\$ 39,024	\$ 40,972	\$ 43,075	IIA
III	\$ 34,823	\$ 36,566	\$ 38,318	\$ 40,315	\$ 42,379	III
IV	\$ 36,460	\$ 38,277	\$ 40,199	\$ 42,206	\$ 44,372	IV
V	\$ 39,223	\$ 41,188	\$ 43,243	\$ 45,404	\$ 50,737	V
VI	\$ 42,218	\$ 44,330	\$ 46,556	\$ 48,870	\$ 51,383	VI
VIII	\$ 46,966	\$ 49,314	\$ 51,778	\$ 54,370	\$ 57,153	VIII
IX	\$ 53,395	\$ 56,065	\$ 58,867	\$ 61,815	\$ 64,976	IX
X	\$ 62,374	\$ 65,491	\$ 68,762	\$ 72,207	\$ 75,906	X
XI	\$ 63,900	\$ 67,091	\$ 70,440	\$ 73,967	\$ 77,757	XI
XII	\$ 68,754	\$ 72,264	\$ 75,808	\$ 79,602	\$ 83,679	XII
XIII	\$ 79,602	\$ 83,584	\$ 87,763	\$ 92,155	\$ 96,875	XIII

Hired after February 11, 1985 Effective 4/1/20

2.50%							
Grade	Appt	6 mos.	1 year	2 years	4 years	7 years	10 years
	A	B	C	D	E	F	G
I	\$ 31,504	\$ 31,609	\$ 33,067	\$ 34,724	\$ 36,456	\$ 36,521	\$ 38,347
II	\$ 33,190	\$ 33,856	\$ 34,699	\$ 35,564	\$ 36,785	\$ 38,465	\$ 40,390
IIA	\$ 35,393	\$ 36,103	\$ 37,004	\$ 37,928	\$ 39,254	\$ 41,020	\$ 43,075
III	\$ 34,824	\$ 35,515	\$ 36,411	\$ 37,293	\$ 38,627	\$ 40,556	\$ 42,379
IV	\$ 36,460	\$ 37,195	\$ 38,129	\$ 39,075	\$ 40,443	\$ 42,262	\$ 44,372
IVA	\$ 38,887	\$ 39,656	\$ 40,654	\$ 41,693	\$ 43,150	\$ 45,070	\$ 47,334
V	\$ 39,224	\$ 42,522	\$ 43,587	\$ 44,677	\$ 46,239	\$ 48,320	\$ 50,737
VI	\$ 42,218	\$ 43,070	\$ 44,145	\$ 45,243	\$ 46,832	\$ 48,939	\$ 51,383
VII	\$ 45,596	\$ 46,516	\$ 47,676	\$ 48,863	\$ 50,580	\$ 52,853	\$ 55,493
VIII	\$ 46,966	\$ 47,907	\$ 49,106	\$ 50,333	\$ 52,095	\$ 54,435	\$ 57,153
IX	\$ 53,395	\$ 54,462	\$ 55,827	\$ 57,216	\$ 59,218	\$ 61,883	\$ 64,976
X	\$ 62,374	\$ 63,621	\$ 65,207	\$ 66,839	\$ 69,177	\$ 72,290	\$ 75,906
XI	\$ 63,900	\$ 65,171	\$ 66,801	\$ 68,473	\$ 70,871	\$ 74,054	\$ 77,757
XII	\$ 68,754	\$ 70,130	\$ 71,885	\$ 73,610	\$ 76,267	\$ 79,694	\$ 83,679
XIII	\$ 79,602	\$ 81,192	\$ 83,222	\$ 85,301	\$ 88,287	\$ 92,259	\$ 96,875

Hired after April 1, 2016 Effective 4/1/2020

Grade	Appt	6 mos.	1 year	2 years	4 years	7 years	10 years
	A	B	C	D	E	F	G
I	\$ 29,929	\$ 30,028	\$ 31,413	\$ 32,988	\$ 34,634	\$ 34,695	\$ 36,430
II	\$ 31,530	\$ 32,163	\$ 32,964	\$ 33,786	\$ 34,945	\$ 36,542	\$ 38,371
IIA	\$ 33,623	\$ 34,298	\$ 35,154	\$ 36,031	\$ 37,291	\$ 38,969	\$ 40,922
III	\$ 33,082	\$ 33,739	\$ 34,590	\$ 35,428	\$ 36,696	\$ 38,529	\$ 40,260
IV	\$ 34,637	\$ 35,335	\$ 36,222	\$ 37,121	\$ 38,420	\$ 40,149	\$ 42,154
IVA	\$ 36,943	\$ 37,673	\$ 38,622	\$ 39,608	\$ 40,993	\$ 42,817	\$ 44,967
V	\$ 37,262	\$ 40,396	\$ 41,408	\$ 42,443	\$ 43,927	\$ 45,904	\$ 48,200
VI	\$ 40,107	\$ 40,917	\$ 41,937	\$ 42,981	\$ 44,491	\$ 46,492	\$ 48,813
VII	\$ 43,316	\$ 44,190	\$ 45,292	\$ 46,420	\$ 48,051	\$ 50,210	\$ 52,718
VIII	\$ 44,618	\$ 45,512	\$ 46,651	\$ 47,817	\$ 49,491	\$ 51,713	\$ 54,296
IX	\$ 50,725	\$ 51,739	\$ 53,036	\$ 54,356	\$ 56,257	\$ 58,789	\$ 61,727
X	\$ 59,255	\$ 60,440	\$ 61,947	\$ 63,497	\$ 65,719	\$ 68,675	\$ 72,111
XI	\$ 60,705	\$ 61,913	\$ 63,461	\$ 65,049	\$ 67,327	\$ 70,352	\$ 73,869
XII	\$ 65,317	\$ 66,624	\$ 68,291	\$ 69,929	\$ 72,453	\$ 75,709	\$ 79,495
XIII	\$ 75,621	\$ 77,132	\$ 79,061	\$ 81,036	\$ 83,872	\$ 87,646	\$ 92,031

SALARY SCHEDULE – AFSCME EMPLOYEES

AFSCME SALARY SCHEDULE

Effective April 1, 2021

2.50%

Hired April 1, 19988 - March 31, 1999

	Grade	A Begin	B 6 Mos	C 1 Year	D 2 Years	E 3 Years
Laborer	4	20.68	21.51	22.05	22.98	24.22
Building Mnt. Worker	5	21.51	22.05	22.98	23.62	25.19
MEO	6	22.05	22.98	23.62	24.57	25.91
HEO	7	22.98	23.62	24.57	25.50	26.88
W/WW Mnt. Worker	7	22.98	23.62	24.57	25.82	27.97
Asst. Auto Mechanic	8	23.62	24.57	25.50	26.31	27.97
W/WW Treat. Plant Opr.	9	24.57	25.50	26.31	27.39	29.08
Sen. W/WW Mnt. Worker	9	24.57	25.50	26.31	27.39	29.08
Electrician	10	25.50	26.31	26.58	27.68	30.03
Automotive Mechanic	11	26.31	26.58	27.68	28.61	31.29

2.50%

Hired April 1, 1999 - May 12, 2014

	Grade	A Begin	B 1 Year	C 3 Years	D 5 Years	E 8 Years
Laborer	4	18.04	21.51	22.05	22.98	24.22
Building Mnt. Worker	5	18.77	22.05	22.98	23.62	25.19
MEO	6	19.53	22.98	23.62	24.57	26.06
HEO	7	20.02	23.62	24.57	25.50	26.88
W/WW Mnt. Worker	7	20.02	23.62	24.57	25.50	27.97
Asst. Auto Mechanic	8	20.59	24.57	25.50	26.31	27.97
W/WW Treat. Plant Opr.	9	21.42	25.50	26.31	27.39	29.08
Sen. W/WW Mnt. Worker	9	21.42	25.50	26.31	27.39	29.08
Electrician	10	22.21	26.31	26.58	27.68	30.03
Automotive Mechanic	11	22.94	27.37	28.51	29.46	31.29

2.50%

Hired after 5/12/2014

	Grade	A Begin	B 1 Year	C 3 Years	D 5 Years	E 8 Years	F 10 Years
Laborer	4	17.02	17.60	18.02	18.77	19.77	20.74
Building Mnt. Worker	5	17.45	18.02	18.77	19.28	20.55	21.57
HEO	7	18.71	19.28	19.96	20.79	22.77	23.89
W/WW Mnt. Worker	8	19.07	19.68	20.45	21.20	23.24	24.40
W/WW Treat. Plant Opr.	9	20.20	20.83	21.45	22.31	23.69	24.86
Sen. W/WW Mnt. Worker	9	20.20	20.79	21.45	22.31	23.69	24.86
Electrician	10	20.87	21.45	21.68	22.57	24.47	25.68
Automotive Mechanic	11	21.71	22.30	23.23	23.98	25.47	26.74

SALARY SCHEDULE – IAFF EMPLOYEES

Effective 4/1/2021

2.65%

Hired before April, 2001

	A	B	C	D	E
	Begin	6 mos	1 Year	2 Years	4 Years
Fire Fighter	\$56,528	\$58,779	\$61,139	\$63,618	\$69,532
Fire Lieutenant	\$68,256	\$70,972	\$73,823	\$76,819	\$79,961
Fire Captain	\$78,354	\$81,618	\$84,896	\$88,345	\$91,954

Hired after March 31, 2001

	A	B	C	D	E
	Begin	1 Year	2 Years	4 Years	5 Years
Fire Fighter	\$52,770	\$58,779	\$61,139	\$63,618	\$69,532
Fire Lieutenant	\$63,717	\$70,972	\$73,823	\$76,819	\$79,961
Fire Captain	\$73,275	\$81,618	\$84,859	\$88,343	\$91,954

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	\$52,770	\$55,562	\$58,358	\$61,152	\$63,947	\$66,738	\$69,532
Fire Lieutenant	\$63,717	\$66,426	\$69,133	\$71,840	\$74,546	\$77,253	\$79,961
Fire Captain	\$73,275	\$76,388	\$79,502	\$82,986	\$85,726	\$88,839	\$91,954

SALARY SCHEDULE – PBA EMPLOYEES

Effective April, 2021
3%

	Start A	6 Mos. B	1 Yr. C	2 Yrs. D	3 Yrs. E	4 Yrs. F
Police Officer	54,258	56,837	59,072	62,654		68,904
Police Detective	62,492	65,467	68,052	72,188		75,676
Sergeant	65,307	68,484	71,848	75,403	80,962	
Detective Sergeant	71,726	75,214	79,326	82,822	86,855	
Lieutenant	74,900	78,571	82,439	86,546	90,781	

Those hired after April 1, 2000

	Start A	1 Yr. B	3 Yrs. C	5 Yrs. D	6 Yrs. E
Police Officer	46,892	56,837	59,072	62,654	68,904

Refer to Exhibit "A" for details on specific employees (DeFreze, Lawrence, Dibble, Iverson)
Hired between January 1, 2010 and October 31, 2010

Those hired after November 1, 2010

	Start A	Completion FTO B	2 Yrs. C	3 Yrs. D	4 Yrs. E
Police Officer	46,892	56,837	59,072	62,654	68,904

Those hired after July 8, 2013

	Start A	Completion FTO B	2 Yrs. C	3 Yrs. D	4 Yrs. E	5 Yrs. F	6 Yrs. G
Police Officer	46,892	56,837	61,813	64,902	66,139	67,376	68,904

Those hired after January 23, 2017

	Start A	Completion FTO B	2 Yrs. C	3 Yrs. D	4 Yrs. E	5 Yrs. F	6 Yrs. G
Police Officer	54,258	56,837	61,813	64,902	66,139	67,376	68,904