



Budget Public
Hearing
April 3, 2023

Comprehensive Plan Vision Statement

People of all ages live, work, study, and play within the inclusive and friendly Village of Brockport.

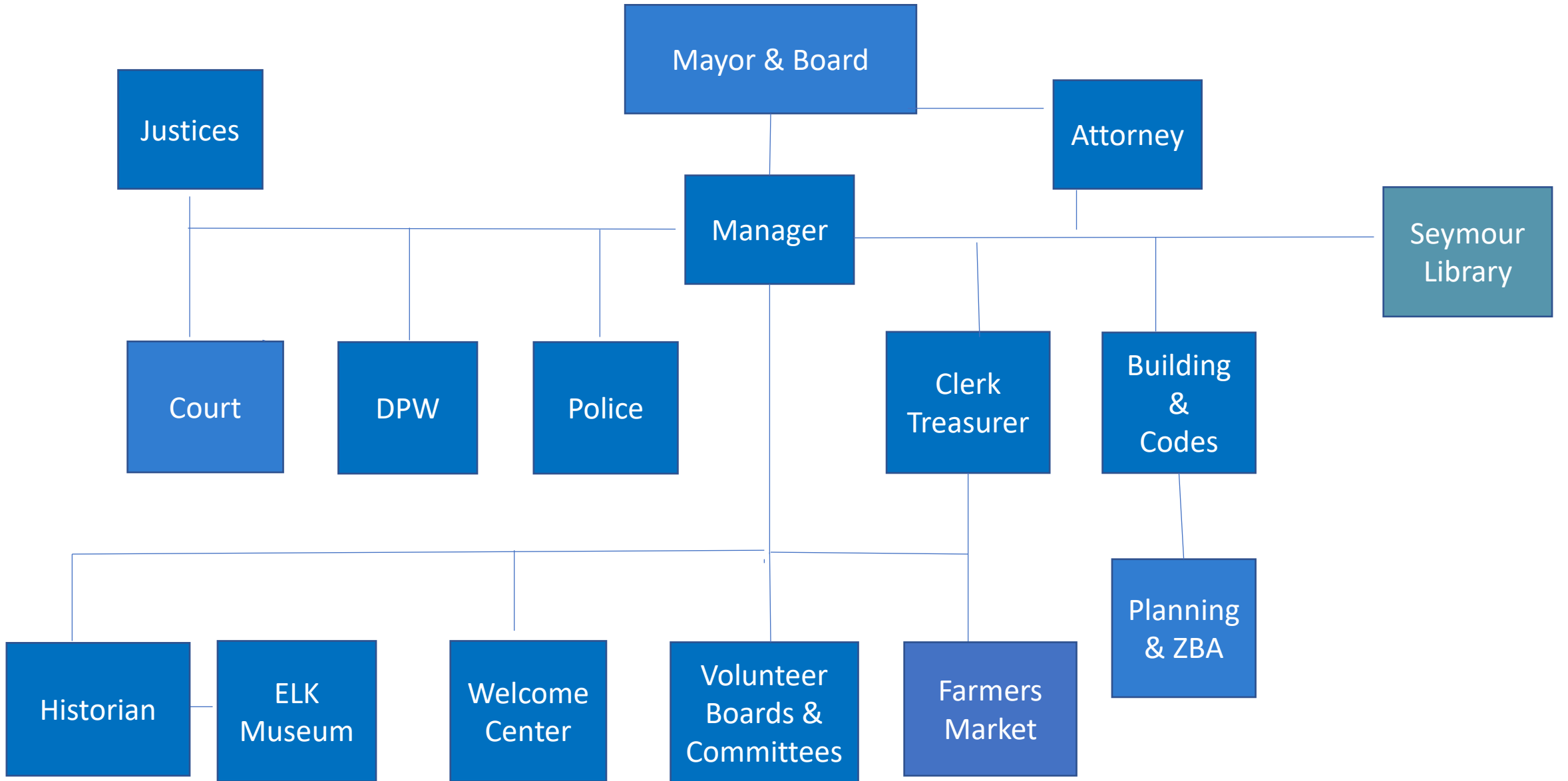
The active and engaging waterfront celebrates Brockport as a historic Erie Canal community.

Main Street is a vibrant and beautiful business district where residents and visitors come together to socialize, celebrate, and shop.

Brockport is a unique college-town that offers a high quality –of-life.

Diverse neighborhoods with a variety of housing choices, parks and recreation facilities, and tree-lined walkable streets offer village living at its best.





General Fund Revenues

The General Fund Revenues Budget consists of:

- Tax Items
- Departmental Income
- Intergovernmental Charges
- Interest Earnings
- State & Federal Aid
- Appropriated Fund Balance & Reserves



Tax Rate / Tax Levy

2022-23 tax rate: 11.75%

2023-24 tax rate: 11.13%

Increase to the tax levy: 9.78%

2023-24 levy: \$3,436,114



Key Factors: Inflation

The tax cap formula would have permitted a 2.8% increase in the levy.

Inflation for the calendar year was calculated by the Comptroller's office as 7.17%.

In order to achieve the proposed tax levy, the Village Board will need a 60% majority to vote to override the tax cap.

New York Comptroller Tom DiNapoli said local governments "are facing economic challenges that will likely drive costs higher than expected or planned, making it harder to adhere to the tax cap as they prepare their budgets for 2023."



Source: Robert Harding, AuburnPub.com July 15, 2022, Updated August 19, 2022

https://auburnpub.com/news/local/govt-and-politics/ny-comptroller-warns-inflation-will-affect-local-governments-tax-cap-set-for-2023/article_fb98f4b6-003d-553b-b239-267fdaa8a98b.html

Key Factors: Assessment

Assessments in the Town of Sweden (including Brockport) increased last year, impacting property taxes in the village this year.

Sample Home #1 in the village:

Last year assessed at \$136,200	Village tax rate \$11.75	Taxes Due: \$1,600.43
This year assessed at \$157,700	Village tax rate \$11.13	Taxes Due: \$1,755.20

Increase in value: \$21,500 Difference in Taxes Owed: \$154.77

Sample Home #2 in the village:

Last year assessed at \$193,900	Village tax rate \$11.75	Taxes Due: \$2,278.44
This year assessed at \$226,800	Village tax rate \$11.13	Taxes Due: \$2,524.84

Increase in value: \$32,900 Difference in Taxes Owed: \$246.40



General Fund Revenue Line Items (1 of 4)

General Fund	2023-24 Budget
Property Tax Levy	3,436,114
Total Property Tax Levy	3,436,114
Other Tax Items	
PILOT/COMIDA	10,500
Interest & Penalties	12,500
Total Other Tax Items	23,000
Sales Tax	1,925,000
Gross Receipts Tax	70,000
Franchise Fee	75,000
Total Non-Property Tax Items	2,070,000



General Fund Revenue Line Items (2 of 4)

Departmental Income	
Clerk's Fees	3,000
Police Fees	600
Safety Inspection Fees	60,000
Public Works Services	15,000
Docking Fees	5,000
Festivals Fees	51,950
Zoning Fees	600
Planning Fees	1,000
Total Departmental Income	137,150
Intergovernmental Chgs	
MC DWI Program/Traffic Crackdown	17,000
Monroe County -CDBG Roads/Sidewalks	
Monroe County, Mortgage Tax	50,000
Monroe County, Election Reimbursement	1,750
School X-Guard Reimbursement	10,000
Total Intergovernmental Chgs	78,750
Use of Money & Property	
Interest Earnings	75,000
	75,000



General Fund Revenue Line Items (3 of 4)

Licenses & Permits	
Business Licenses	50,000
Permits	5,000
Total Licenses & Permits	55,000
Fines & Forfeitures	
Fines & Forfeitures	155,000
Total Fines & Forfeitures	155,000
Sales & Compensation	
Sale of Scrap/Minor Sales	1,500
Sale of Equipment	3,500
Insurance Recoveries	3,000
Other Reimbursements	500
Total Sales & Compensation	8,500
Miscellaneous	
Refund of Prior Year Expenses	30,000
Gifts & Donations	
Other Miscellaneous	4,500
Total Miscellaneous	34,500



General Fund Revenue Line Items (4 of 4)

State & Federal Aid	
CARES Act/ARPA (FED)	
State Aid, AIM	110,171
State Aid, Other, Various Grants	
Interfund Transfer	2,500
State Aid, CHIPS	140,000
Total State Aid	252,671
Appropriated Fund Balance/Reserves	
Transfer From Reserve Accounts	89,000
Appropriated Fund Balance	259,904
Total Appropriated Fund Balance	348,904
TOTAL REVENUES	6,674,589



General Fund Revenue Summary

- Sales tax decrease (projected)
- No increase in state aid
- Inflation
 - Rising costs across all industries
 - Supply and material costs increasing
- Tax levy increase



Reduction in Expenses

- Budgeted Positions Cut:
 - 2 full-time budgeted police officer positions
 - 1 full-time budgeted DPW laborer position
 - 1 part-time budgeted clerk position for police department
 - 1 part-time treasurer position not renewing in June
- No wage increase for elected officials
- Utilizing reserves for vehicle and equipment budget lines
- Limited Reserve Transfers (Seymour Library only)



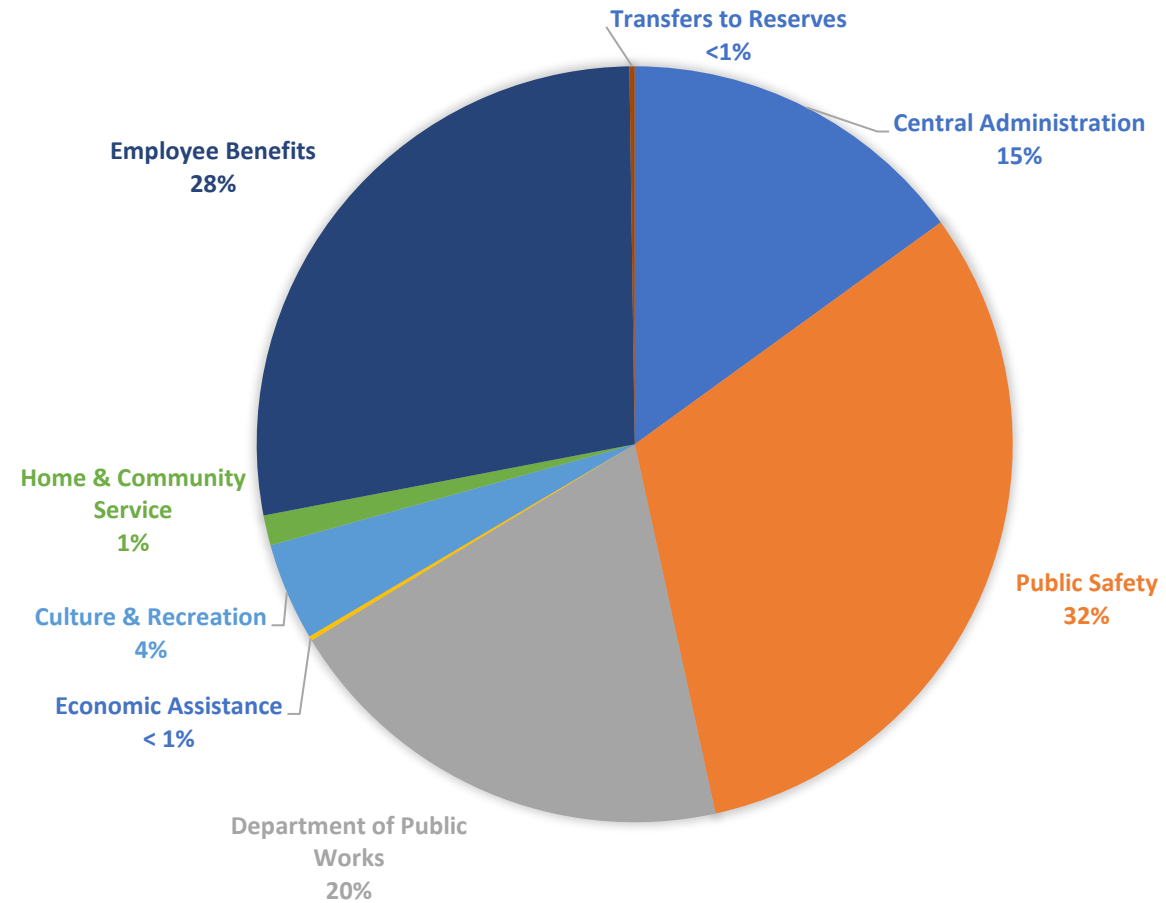
General Fund Expenditures

The General Fund Expenditure Budget includes the following functions:

- *Central Administration
- *Public Safety
- *Department of Public Works (DPW)
- *Economic Assistance
- *Culture and Recreation
- *Home and Community Services
- *Employee Benefits
- *Transfer to Reserves



Summary By Function



General Fund Expense Line Items (1 of 9)

Village of Brockport					
2023-24 Budget					
Summary By Function					
Function	Actual 2021-22 Expenditures	2022-23 Budget	2023-24 Budget	\$ Change	% Change
Central Administration	972,206	1,055,456	1,002,376	-53,080	-5.03%
Public Safety	2,078,775	2,138,277	2,105,790	-32,487	-1.52%
Department of Public Works	1,244,553	1,275,834	1,318,410	42,576	3.34%
Economic Assistance	10,000	10,000	12,500	2,500	25.00%
Culture & Recreation	221,325	223,635	279,372	55,737	24.92%
Home & Community Service	86,420	104,328	86,000	-18,328	-17.57%
Employee Benefits	1,612,336	1,664,435	1,855,141	190,706	11.46%
Transfers to Reserves	35,000	35,000	15,000	-20,000	-57.14%
Total General Fund	6,260,615	6,506,965	6,674,589	167,624	2.58%



Village of Brockport					
2023-24 Budget					
Summary By Function					
	Actual				
General Fund - Central Admin.	2021-22	2022-23	2023-24	\$ Change	% Change
	Expenditures	Budget	Budget		
Board of Trustees	60626	61196	66596	5,400	8.82%
Village Court	127136	135914	148806	12,892	9.49%
Mayor	13280	14642	15192	550	3.76%
Auditor	13000	15000	8800	-5,000	-33.33%
Clerk-Treasurer	222711	256962	232272	-24,690	-9.61%
Law	43060	40000	40000	0	0.00%
Engineering	20000	20000	6000	-14,000	-70.00%
Elections	1219	2100	2100	0	0.00%
DPW-Administration	152499	123467	129935	6,468	5.24%
Buildings	106100	171600	130500	-41,100	-23.95%
Garage	17275	17275	16775	-500	-2.89%
Central Mailing	2500	2500	0	-2,500	-100.00%
Information Technology	23000	23000	27000	4,000	17.39%
Unallocated Insurance	63000	65000	71000	6,000	9.23%
Municipal Assoc. Dues	5200	5200	5200	0	0.00%
Taxes/Vlge Property	1600	1600	1600	0	0.00%
Contingency	100000	100000	100000	0	0.00%
Total - Central Administration	972206	1055456	1002376	-53,080	-5.03%



Line Items of Note: Central Administration



Increases seen for Trustees include:

- Grant Writer and GoGov costs (increase is primarily the App)
- Publication costs

Increases in the Court Dept.:

- Salary increase to staff, not elected justices
- Basic supplies and contracts (up \$1,000)
- Postage (\$500)

Increases in the Mayor category include a total of \$550 for Conference attendance and contractual obligations

	Actual Expenditures	2021-22 Budget	2022-23 Budget	2023-24 Budget	\$ Change	% Change	2023-24 Budget Information
Central Administration							
Board of Trustees							
Trustees - Personnel Services	18,240	18,696	18,696	0	0.00%	Staffing - 4 Trustees Part Time	
Trustees - Contractual	31,600	37,500	40,900	3,400	9.07%	Grant Writer & GoGov	
Trustees - Conference Expense	1,105	2,000	2,000	0	0.00%	Travel and Conference Expense	
Trustees - Publications	1,636	2,500	4,000	1,500	60.00%	Legal Notices, Village Newsletter (2) & BTC Letter (1)	
Trustees - Miscellaneous	9,827	500	1,000	500	100.00%	Leadership Award (Funds from Monica Andrews Trust)	
Total	62,408	61,196	66,596	5,400	8.82%		
Village Court							
Court - Personnel Services	102,522	118,414	130,056	11,642	9.83%	Staffing - 2 Village Justices Part Time (No increase for 23-24), 2 Court Clerks 1 Full Time, 1 Part Time, 2 Court Attendants Part Time	
Court - Equipment	58	1,000	750	-250	-25.00%	As needed	
Court - Contractual/Supplies	22,868	15,000	16,000	1,000	6.67%	Office Supplies, Copier, Court Security, IT Services, Audit Fees	
Court - Postage	1,688	1,500	2,000	500	33.33%	Postage	
Total	127,136	135,914	148,806	12,892	9.49%		
Mayor							
Mayor - Personnel Services	11,285	11,567	11,567	0	0.00%	Staffing - 1 Mayor Part Time	
Mayor - Contractual/Supplies	0	75	1,000	925	1233.33%		
Telephone - Mayor	350	1,250	625	-625	-50.00%		
Computer - Mayor	0			0			
Conference Expense - Mayor	1,645	1,750	2,000	250	14.29%	NYCOM & Canal Conference	
Total	13,280	14,642	15,192	550	3.76%		

Village of Brockport					
2023-24 Budget					
Summary By Function					
	Actual				
	2021-22	2022-23	2023-24		
General Fund -Public Safety	Expenditures	Budget	Budget	\$ Change	% Change
Police Department	1,880,546	1,928,458	1,929,888	1,430	0.07%
Traffic Control	11,500	13,000	7,000	-6,000	-46.15%
Code Enforcement	186,729	196,819	168,902	-27,917	-14.18%
Total-Public Safety	2,078,775	2,138,277	2,105,790	-32,487	-1.52%



Village of Brockport					
2023-24 Budget					
Summary By Function					
General Fund -Dept. of Public Works	Actual 2021-22 Expenditures	2022-23 Budget	2023-24 Budget	\$ Change	% Change
Street Maintenance	951,667	972,948	980,285	7,337	0.75%
CHIPS Work	95,686	95,686	140,000	44,314	46.31%
Snow Removal	62,200	62,200	57,125	-5,075	-8.16%
Street Lighting	117,000	105,000	105,000	0	0.00%
Sidewalks	17,000	40,000	36,000	-4,000	-10.00%
Total - Dept. of Public Works	1,243,553	1,275,834	1,318,410	42,576	3.34%



Village of Brockport					
2023-24 Budget					
Summary By Function					
General Fund - Economic Assistance	Actual 2021-22 Expenditures	2022-23 Budget	2023-24 Budget	\$ Change	% Change
Welcome Center - Contractual	7,500	7,500	10,000	2,500	33.33%
Farmers' Market - Contractual	2,500	2,500	2,500	0	0.00%
Total - Economic Assistance	10,000	10,000	12,500	2,500	25.00%



Village of Brockport					
2023-24 Budget					
Summary By Function					
	Actual				
General Fund -	2021-22	2022-23	2023-24		
Culture & Recreation	Expenditures	Budget	Budget	\$ Change	% Change
Parks & Playgrounds	25,500	25,500	25,500	0	0.00%
Library	184,625	184,435	188,122	3,687	2.00%
Musem	3,500	4,700	4,700	0	0.00%
Historian	1,400	2,700	2,800	100	3.70%
Celebrations	6,300	6,300	58,250	51,950	824.60%
Total Culture & Recreation	221,325	223,635	279,372	55,737	24.92%



Line Items of Note: Celebrations



Expenses

Celebrations	2022-23 Budget	2023-24 Budget	\$ Change	% Change
Summer/Winter Serenades	6,300	15,000	8,700	138.10%
Bridging Brockport	0	12,000	12,000	
Low Bridge High Water Festival	0	1,000	1,000	
Brockport Arts Festival	0	20,000	20,000	
Canal Excursions	0	10,000	10,000	
Miscellaneous	0	250	250	
Total	6,300	58,250	51,950	824.60%

Revenues – grants, vendor fees, and donations fully pay for the expenses

General Fund Revenue	2023-24 Budget
Brockport Arts Festival	32,250
Low Bridge, High Water	1000
Summer & Winter Serenades	15000
Canal Excursions	10000
Total Festival Fees	58,250

Village of Brockport					
2023-24 Budget					
Summary By Function					
	Actual				
General Fund -	2021-22	2022-23	2023-24		
Home & Comm. Service	Expenditures	Budget	Budget	\$ Change	% Change
Zoning	1,020	1,020	1,020	0	0.00%
Planning	10,300	10,108	10,108	0	0.00%
Storm Sewer	11,700	20,000	18,000	-2,000	-10.00%
Refuse	14,500	9,500	11,172	1,672	17.60%
Street Cleaning	5,200	8,200	7,200	-1,000	-12.20%
Sanitation Landfill	21,000	30,000	15,000	-15,000	-50.00%
Shade Trees	22,700	25,500	23,500	-2,000	-7.84%
Total - Home & Comm. Service	86,420	104,328	86,000	-18,328	-17.57%



Line Items of Note: Shade Trees



These budget lines pay for:

- Safety equipment for tree trimming
- Bucket truck repairs or related expenses
- Watering supplies
- Computer software
- Actual actual tree purchase costs are \$3,000

Shade Trees	2022-23	2023-24		
Shade Trees - Equip/Repairs	2,000	2,000	0	0.00%
Shade Trees - New Tree Purchases	5,000	3,000	-2,000	-40.00%
Shade Trees - Supplies/Contractual	15,500	15,500	0	0.00%
Shade Trees - Miscellaneous	3,000	3,000	0	0.00%
Total	25,500	23,500	-2,000	-7.84%

Only 13% of this year's Shade Tree Budget is used to buy actual trees.

Village of Brockport					
2023-24 Budget					
Summary By Function					
General Fund -	Actual	2022-23	2023-24		
Employee Benefits	Expenditures	Budget	Budget	\$ Change	% Change
ERS Retirement (ERS & PFRS)	485,386	509,151	535,347	26,196	5.15%
Social Security	241,950	232,269	231,794	-475	-0.20%
Workers Compensation Insurance	115,000	120,000	150,000	30,000	25.00%
Life Insurance	6,000	6,000	4,000	-2,000	-33.33%
Unemployment	5,000	5,000	5,000	0	0.00%
Disability Insurance	5,000	5,000	5,000	0	0.00%
Medical Insurance (Health & Dental)	754,000	787,015	924,000	136,985	17.41%
Total: Employee Benefits	1,612,336	1,664,435	1,855,141	190,706	11.46%

* The only line in this category that we have much control over is the medical insurance line. Remaining lines required, impacted by total of employees & compensation.



General Fund Expense Line Items (9 of 9)

Village of Brockport					
2023-24 Budget					
Summary By Function					
General Fund -	Actual	2022-23	2023-24		
Transfers To Reserves	2021-22	Budget	Budget	\$ Change	% Change
	Expenditures				
Vehicle Reserve	10,000	10,000	0	-10,000	-100.00%
Transfer to Reserves - Seymour Library	15,000	15,000	15,000	0	0.00%
Transfer to Reserves - Smith St. Bridge	10,000	10,000	0	-10,000	-100.00%
Total: Transfers To Reserves	35,000	35,000	15,000	-20,000	-57.14%



Water Fund Budget

The Water Fund as defined by the New York State Comptroller's Office is considered to be an enterprise fund, which is a self-supporting government fund that sells goods and services to the public for a fee.

Property taxes are not used to support the Water Fund.



Water Fund Revenues



Water Fund Revenues

Village of Brockport							
2023-24 Budget							
Revenues							
Water Fund							
	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget	2023-24 Budget	\$ Change	% Change
Appropriated Fund Balance			125,000	85,000	80,000	(5,000)	-4.00%
Metered Water Sales	648,568	658,829	687,000	690,000	719,400	29,400	4.28%
Meter Water Sales O/G	502,600	411,627	580,000	476,000	462,000	(14,000)	-2.41%
Water Service Charges	657	2,457	1,461	2,000	2,000	-	0.00%
Interest and Penalties	14,585	11,843	13,000	12,000	12,000	-	0.00%
Interest Income			120	529	5,821	5,292	4410.00%
Scrap Sales/GE Billing		1,198		1,620	5,000	3,380	
Total	1,166,411	1,085,954	1,406,581	1,267,149	1,286,221	19,072	1.36%



Water Fund Expenditures



Village of Brockport							
2023-24 Budget							
Line Item Budget							
Water Fund	Actual 2020-21 Expenditures	Actual 2021-22 Expenditures	2022-23 Budget	Requested 2023-34 Budget	\$ Change	% Change	2023-24 Budget Information
Engineer-Contractual Exp	495	0	7,500	7,500	0	0.00%	
Bldg. Repairs - Water Dept.	77	113	16,000	1,000	-15,000	-93.75%	Moved 15K to F8320.4000
IT Hardware/Software	13,371	12,139	3,000	6,650	3,650	121.67%	
General Insurance	24,000	24,000	25,500	26,000	500	1.96%	
Water-Contingency			25,000	25,000	0	0.00%	
Water-Supervision	55,928	93,748	66,914	70,848	3,934	5.88%	
Payroll Charges	21	0	300	300	0	0.00%	
Office Expense	327	2,689	1,800	1,800	0	0.00%	
Miscellaneous	648	859	900	900	0	0.00%	
Postage		2,107	3,000	3,000	0	0.00%	
Water Purchases	580,566	629,875	615,000	630,000	15,000	2.44%	Moved 15K from F1620.4060
Water-Labor	158,842	165,691	141,061	149,393	8,332	5.91%	
Vehicles	87,769	71,259	33,589	35,114	1,525	4.54%	
Meters/Water Main	4,749		6,000	3,000	-3,000	-50.00%	
Wtr Transm - Equipment Other	12,631	14,350	20,000	14,000	-6,000	-30.00%	Moved \$6k to 1680.2000
Wtr Transm-Ttl Cont Exp	15,362	31,646	46,000	40,000	-6,000	-13.04%	
Water Main Supplies	7,985	3,150	10,000	10,000	0	0.00%	
Vehicle Parts & Supplies	-1,526	3,685	5,000	5,000	0	0.00%	
Meter Supplies	1,064	3,158	3,000	3,000	0	0.00%	
Curb Box Supplies	2,281	1,631	2,100	2,100	0	0.00%	



Fuel	3,299	3,051	5,000	5,000	0	0.00%
Stone	4,813	4,000	1,000	1,000	0	0.00%
Asphalt	1,782	9,581	15,000	15,000	0	0.00%
Dirt	0	1,125	3,000	3,000	0	0.00%
Water Transm-Uniforms	887	777	1,250	1,450	200	16.00%
Miscellaneous	3,947	7,121	7,450	7,450	0	0.00%
Water Transm-Telephone	793	1,433	1,800	2,100	300	16.67%
Water Transm-Electricity	1,002	1,181	3,000	3,000	0	0.00%
Transm - Sample Testing	31,530	28,493	32,000	36,000	4,000	12.50%
Wtr Transm-Drug/Alcohol Testing	0	0	250	250	0	0.00%
Wtr Trans-Training	0	1,510	2,500	5,500	3,000	120.00%
Wtr Trans-Concrete	0	1,749	3,500	3,500	0	0.00%
Wtr Trans-Heating Oil/Natural Gas	2,152	3,181	3,000	3,000	0	0.00%
Water Transm-Publications	562	1,192	1,500	1,500	0	0.00%
ERS Retirement	42,470	23,966	27,036	25,000	-2,036	-7.53%
Social Security	15,868	17,377	15,910	16,837	927	5.83%
Workers Compensation	23,000	24,000	20,000	20,000	0	0.00%
Life Insurance	1,100	1,000	1,100	1,000	-100	-9.09%
Disability Insurance		800	800	800	0	0.00%
Hospital Insurance	24,000	25,000	16,775	20,000	3,225	19.23%
HRA	22,000	22,000	12,000	20,000	8,000	66.67%
Dental Insurance	5,071	6,000	4,000	5,000	1,000	25.00%
Serial Bond - Principal payments	40,370	46,152	46,152	44,229	-1,923	-4.17%
Serial Bond - Interest payments	14,653	11,922	11,462	11,000	-462	-4.03%
Total Expenditures	1,203,889	1,302,712	1,267,149	1,286,221	19,072	1.51%



Water Budget Summary

Water revenues are increasing slightly, due to more students returning to college and back in the community and on campus.



Sewer Fund Budget

The Sewer Fund as defined by the New York State Comptroller's Office is also considered to be an enterprise fund, which is a self-supporting government fund that sells goods and services to the public for a fee.

Property taxes are not used to support the Sewer Fund.



Sewer Fund Revenues



Sewer Fund Revenues

Village of Brockport							
2023-24 Budget							
Revenues							
	2019-20	2020-21	2021-22	2022-23	2023-24		
	Actual	Actual	Actual	Budget	Budget	\$ Change	% Change
Sewer Fees	138,217	150,161	149,467	156,500	151,660	(4,840)	-3.09%
Interest Income	378	1,100	3,898	1,252	1,000	(252)	-20.13%
Total	138,594	151,261	153,365	157,752	152,660	(5,092)	-3.23%



Sewer Fund Expenditures



Sewer Fund Expenditures

Village of Brockport						
2023-24 Budget						
Line Item Budget						
Sewer Fund	2021-22 Actual Expense	2022-23 Budget	Requested 2023-24 Budget	\$ Change	% Change	2023-24 Budget Information
Sanitary Sewers- Equipment	4,199	15,000	15,000	0	0.00%	Unused portion of budget can be used for flush truck reserve
Sewer-Labor		10,000	10,600	600	6.00%	.25 FTE Clerical
General Insurance	7,000	8,000	8,000	0	0.00%	Share of Property/Casualty/Liability Insurance
Contractual	47,631	25,000	23,000	-2,000	-8.00%	Expenses related to sewer repairs and maintenance
Sanitary Sewers- Truck Parts	122	5,000	5,000	0	0.00%	
Sanitary Sewers- Supply Parts	85	500	500	0	0.00%	
ERS Retirement		1,300	1,378	78	6.00%	
Social Security		765	810	45	5.88%	
Bond Principal	73,848	73,848	70,771	-3,077	-4.17%	Debt Service - Principal
Bond Interest	19,078	18,339	17,601	-738	-4.02%	Debt Service - Interest
Total Expenditures	151,963	157,752	152,660	-5,092	-3.23%	



Sewer Budget Summary

Although sewer revenues are a function of water consumption, our largest water consumer does not pay sewer rates. SUNY Brockport maintains its own sewer infrastructure.

Our increase in water revenues is slight, and appears to be driven by the college, which does not impact our sewer revenues.

We will continue to look for state and federal grants to assist in infrastructure maintenance and repair.



Questions?

The budget will be voted on by the Village Board on Monday, April 17

