



Budget Workshop

2025-2026

Proposed by the 2025 Budget Committee Trustees Bocach & Kristansen, Manager Linden & Treasurer Pardun.
Presentation Prepared by Treasurer Pardun and Manager Linden

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.**

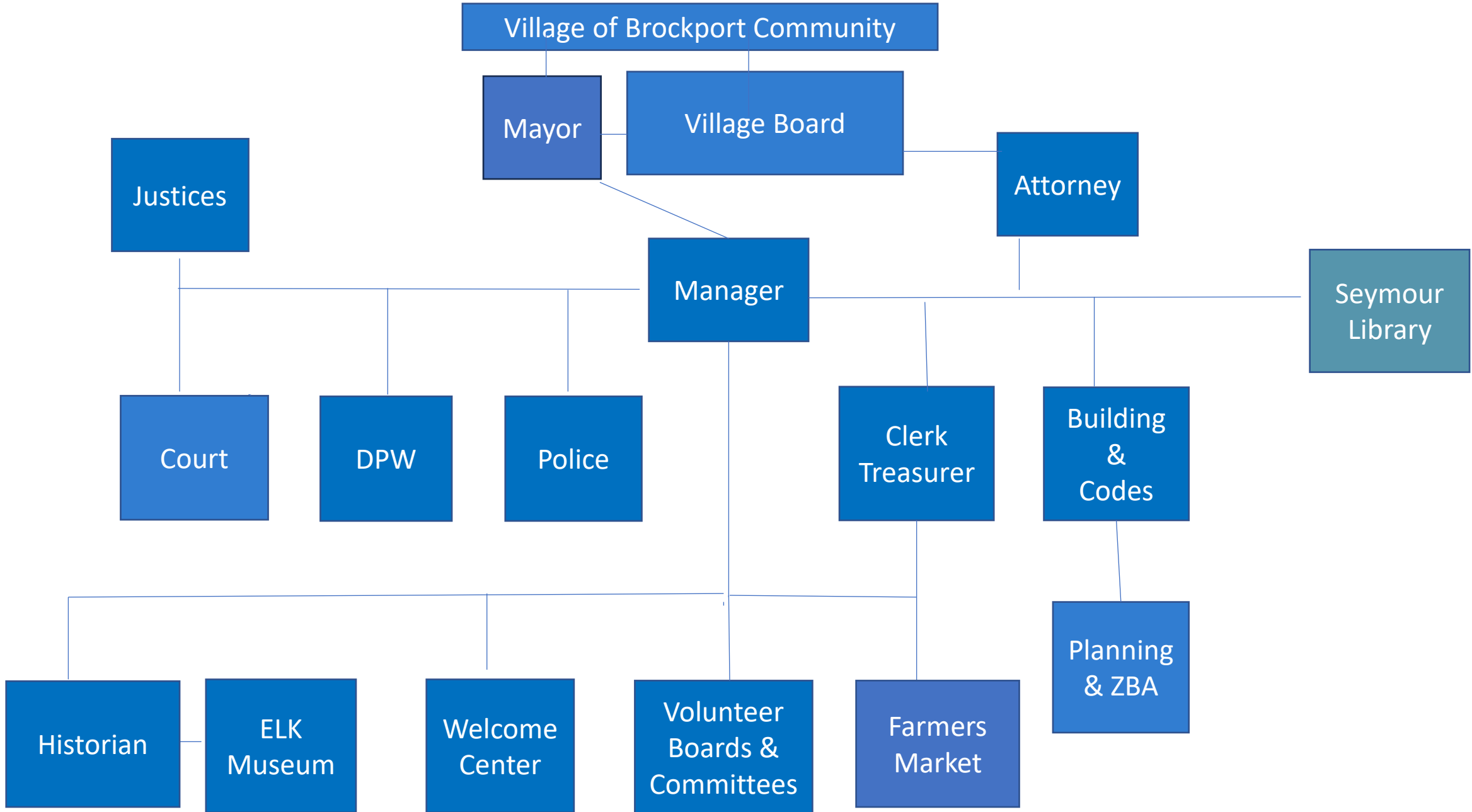
Main Street is a **vibrant and beautiful** business district where residents and visitors come together to **socialize, celebrate, and shop.**

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.**

This committee was comprised of residents, property owners, and business owners, including landlords. Public engagement sessions and comments were incorporated to create this vision statement. The village government works to enact this vision in its policies and decisions.





Budget Categories

Each department has a budget to implement in order to do their job, as designated in state allowed/approved categories:

- **Central Administration:** Village Board, Village Attorney, Village Court, Village Manager/Clerk/Treasurer and Deputy, Village Engineer, Auditor, IT Services, DPW Administration, Building Maintenance, Mechanic Garage
- **Department of Public Works:** Street Maintenance, Snow Removal, Street Lighting, Sidewalks
- **Public Safety:** Police Department, Building & Code Dept., Traffic control signals
- **Economic Assistance:** Welcome Center, Farmers Market
- **Culture and Recreation:** Parks, Playgrounds, Library, Museum, Historian, Celebrations
- **Home and Community :** ZBA/PB, Storm Sewer, Refuse Collection, Street Cleaning, Sanitation Landfill, Shade Trees

Projected Revenues



PROPERTY TAX 51%



NON-PROPERTY TAX 49%

General Fund Impact: Elderwood

Dec., 2017: The commercial property at 170 West Ave. was purchased by Elderwood. It is in the Town of Clarkson and Village of Brockport.

2018: Elderwood initiated legal action against all taxing entities to challenge property assessment.

2025: After several years tied up in legal discussions (and legal expense), a settlement has been reached, reducing Elderwood's assessment by several million dollars.

Immediate Impact on Village of Brockport Taxpayers

Refund payments must be issued for the difference in the taxes that were paid and what the lesser tax bill would have been based on the newly determined values. \$82,352 in FY 2024-2025 AND \$82,352 in FY 2025-2026 for a total payback to Elderwood of \$164,705.95 by the Village of Brockport.

The total assessed value of this property is now less, spreading the tax levy across all properties in the village at a higher level because this property is now contributing fewer tax dollars. FY 2025-26 there will be \$23,083 less towards the tax levy.

Lasting Impact on Village of Brockport Taxpayers

Assessed Value will decrease AGAIN in 2025 (affecting FY 2026-27).

ELDERWOOD: A NEGATIVE IMPACT

Tax levy increase		Expected revenues	Revised revenues due to Elderwood Impact
2.29%	tax levy increase of	\$84,880	\$61,796
4%	tax levy increase of	\$148,180	\$125,096
7%	tax levy increase of	\$259,314	\$236,230

- All taxpayers are unfortunately paying to make up for this \$23,083.74 loss to the overall levy.
- The FY 2024-2025 refund payment \$82,352.46 is currently being made out of Fund Balance.
- The FY 2025-2026 refund payment of \$82,352.46 is budgeted in this proposal as its own line under the Clerk-Treasurer Department.
- Total repayment of \$164,704.95 will be complete by July 1, 2025.
- Impact of a reduced property value on the tax roll will last for the foreseeable future.

General Fund Budget Proposal

Scenarios:

2.29%	tax levy increase of	\$61,796
4%	tax levy increase of	\$125,096
7%	tax levy increase of	\$236,230

Budget Committee Recommended Tax Levy: 4%

Amount of Fund Balance (Savings) to Balance the Budget

- 2.29% tax levy Fund Balance needed: \$368,004
- 4% tax levy Fund Balance needed: \$304,704
- 7% tax levy Fund Balance needed: \$193,570



Proposed Tax Rate / Tax Levy

Prior Year

2024-25 Sweden tax rate: 11.96 (93% equalization)

2024-25 Clarkson tax rate: 11.12 (100% equalization)

This Year

2025-26 both towns tax rate: 10.41 (100% equalization)

Total Tax Levy at 4% Increase: \$3,829,584



Tax Cap

In 2011 New York State enacted the property tax cap, affecting all counties, towns, cities, villages, fire districts, and school districts outside of New York City, impacting most budgets for the 2012 fiscal year.

The growth in annual levy is limited to the lesser of 2 percent or the Consumer Price Index (CPI).

The cap can be overridden by the Village Board with a 60% majority to vote.

The tax cap formula would have permitted a 2.29% increase in the levy this year.

Action Item for this meeting: To call a public hearing on April 7 to override the tax cap.

The tax cap override, and a 4% levy, will add \$125,096 to village revenues.

Property taxes contribute 51% of the General Fund Budget.



Proposed Tax Levy

- Budget Committee recommends a 4% tax levy
 - To provide a high level of consistent municipal services
 - To balance the use of tax revenues and fund balance (savings)
 - Aiming to raise taxes as little as possible
 - Aiming to use as little fund balance as possible
- Total Tax Levy: \$3,829,584
- Total General Fund Budget: \$7,478,024
- Property taxes are 51% of the total General Fund Budget

Tax Rate Impact

Sample Home #1 in the village:

Last year assessed at \$157,700	Village tax rate \$11.96	Taxes Due: \$1,886.09
This year, assessed at \$204,900	Village tax rate \$10.41	Taxes Due: \$2,133.01

Difference in Taxes Owed: \$246.92

Sample Home #2 in the village:

Last year assessed at \$226,800	Village tax rate \$11.96	Taxes Due: \$2,712.52
This year, assessed at \$295,264	Village tax rate \$10.41	Taxes Due: \$3,073.70

Difference in Taxes Owed: \$361.18



Tax Rates Fluctuate

Village Tax Rates for the last 7 years:

2018	\$12.20
2019	\$11.50
2020	\$12.11
2021	\$11.64
2022	\$11.75
2023	\$11.18
2024	\$11.96
2025	\$10.41 (proposed)



What do my tax dollars pay for? *

Home Assessment: \$204,900
Village Taxes Due: \$2,133.01

Public Safety: \$703.89

Police Dept, Building Inspector & Code Enforcement, Traffic Lights, Road Paint

Benefits & Transfers: \$618.57

Employee Benefits, Library Transfer (Reserves)

DPW: \$383.94

Laborers, Street / Property Maintenance (snow plowing/repair/ equipment)/ Street Lights & Electricity

Central Administration: \$319.95

Clerk, Treasurer, Court, DPW Supervision, Village Building Maintenance, DPW Garage, Legal, Engineering, IT, Solar Lease, Property/Liability Insurance, Village Board

Culture & Recreation \$85.32

Parks/Playgrounds (Equipment, Maintenance), Seymour Library, Local History Museum, Historian

Home & Community \$21.33

Planning Board/Zoning Board of Appeals, Storm Sewer, Refuse, Street Cleaning, Landfill Monitoring, Tree Maintenance

Economic Assistance: \$.01

Welcome Center & Farmers Market

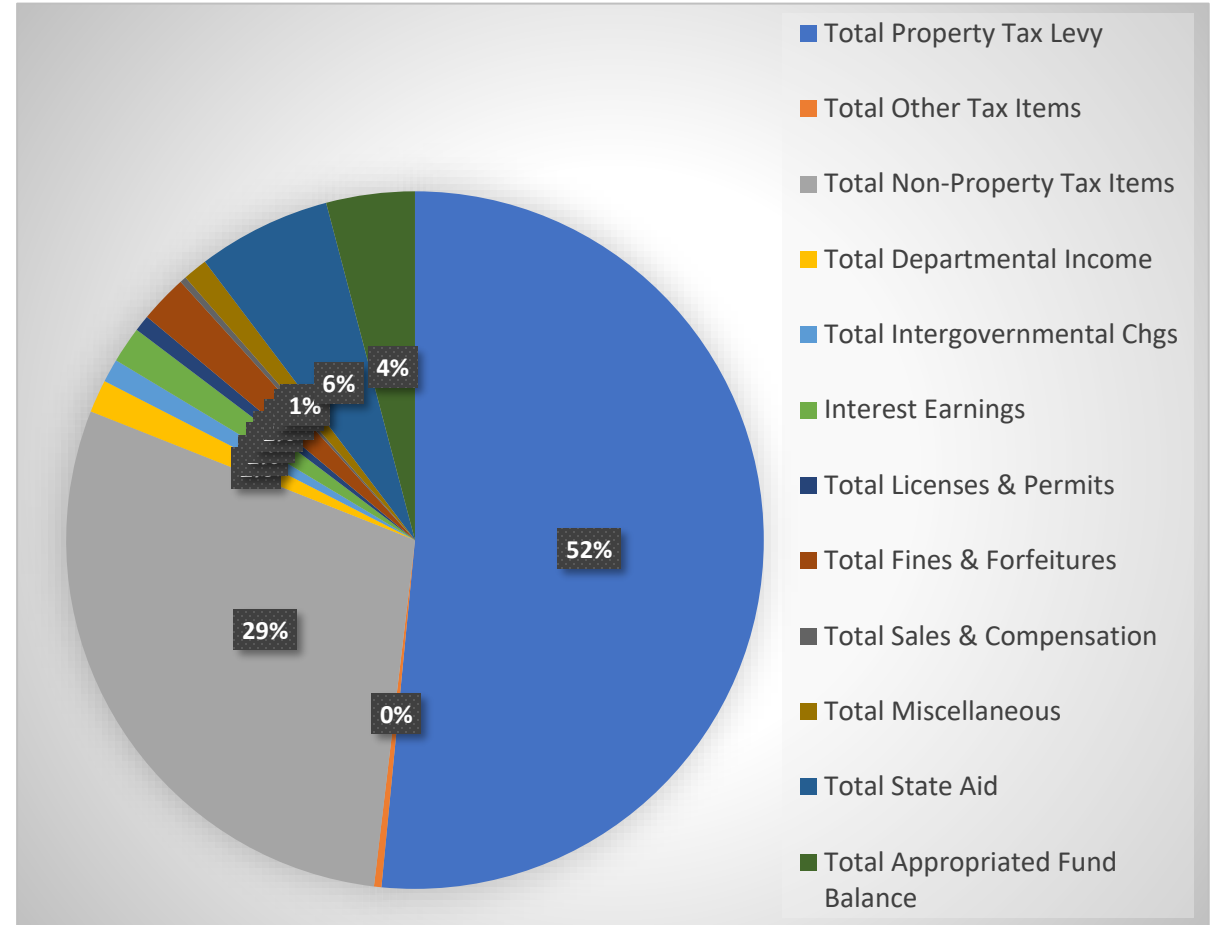
*Based on % in the budget / does not consider grant funding of categories



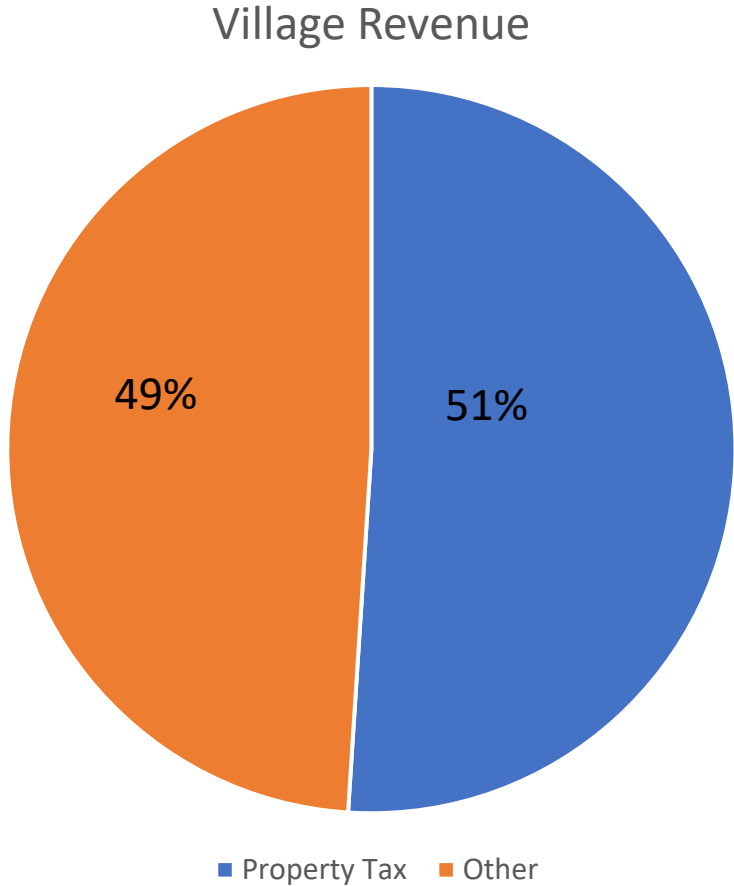
General Fund Revenues

The General Fund Revenues Budget consists of:

- Tax Items
 - Property Tax =51% of overall revenue
 - Sales Tax =29% of overall revenue
- State & Federal Aid 6%
- Appropriated Fund Balance & Reserves 4.1%
- Fines and Forfeitures 2.2%
- Departmental Income 1.5%
- Intergovernmental Charges 1%
- Interest Earnings 1.6%
- Miscellaneous, permits, sales, the remaining 2.5%



Village Property Tax Portion of Total Revenue



General Fund Revenue Line Items (1 of 4)

General Fund	2024-25 Budget	2025-26 Budget	\$ Change	% Change
Property Tax Levy	3,704,488	3,829,584	125,096	3.38%
	3,704,488	3,829,584	125,096	3.38%
Other Tax Items				
PILOT/COMIDA	10,500	10,500	0	0.00%
Interest & Penalties	13,000	15,000	2,000	15.38%
	23,500	25,500	2,000	8.51%
Non-Property Tax Items				
Sales Tax on Adult-Use Cannabis Sales	0	80,000	80,000	
Sales Tax	1,940,000	1,940,000	0	0.00%
Gross Receipts Tax	70,000	75,000	5,000	7.14%
Franchise Fee	75,000	70,000	(5,000)	-6.67%
	2,085,000	2,165,000	80,000	3.84%

Total taxing lines: \$6,020,084

Property tax: \$3,829,584



General Fund Revenue Line Items (2 of 4)

Departmental Income				
Clerk's Fees	2,700	4,000	1,300	48.15%
Police Fees	500	500	0	0.00%
Safety & Compliance Inspection Fees	45,000	56,000	11,000	24.44%
Public Works Services	1,000	1,000	0	0.00%
Docking Fees	7,000	7,000	0	0.00%
Farmers Market Fees	1,500	3,000	1,500	100.00%
Festivals Fees	40,000	40,000	0	0.00%
Zoning Fees	600	600	0	0.00%
Planning Fees	1,000	1,000	0	0.00%
	99,300	113,100	13,800	13.90%
Intergovernmental Chgs				
Monroe County, Election Reimburseme	500	800	300	60.00%
MC DWI Program/Traffic Crackdown	19,560	19,560	0	0.00%
Monroe County -CDBG Roads/Sidewal	0	0	0	0.00%
Reimbursement - Library Repairs	0	0	0	0.00%
School X-Guard Reimbursement	10,000	10,000	0	60.00%
Monroe County, Mortgage Tax	52,000	50,000	(2,000)	-3.85%
	82,060	80,360	(1,700)	-2.07%
Use of Money & Property				
Interest Earnings	114,000	125,000	11,000	9.65%
	114,000	125,000	11,000	9.65%

Dept. Income, Intergovt Charges, Interest Earnings, **not local tax dollars –totaling \$318,460**

Total property tax dollars – 0%



General Fund Revenue Line Items (3 of 4)

Licenses & Permits				
Business Licenses	40,000	50,000	10,000	25.00%
Waste Hauler Permits	6,000	6,000	0	0.00%
	46,000	56,000	10,000	21.74%
Fines & Forfeitures				
Fines & Forfeitures	155,000	165,000	10,000	6.45%
	155,000	165,000	10,000	6.45%
Sales & Compensation				
Sale of Scrap/Minor Sales	1,500	1,500	0	0.00%
Museum Donations	0	0	0	0.00%
Sale of Equipment	0	0	0	0.00%
Insurance Recoveries	0	0	0	0.00%
Other Reimbursements	20,500	20,500	0	0.00%
	22,000	22,000	0	0.00%
Miscellaneous				
Refund of Prior Year Expenses	50,000	50,000	0	0.00%
Gifts & Donations	65,500	10,000	(55,500)	0.00%
Canal Excursion Reimbursement	32,000	25,000	(7,000)	-84.73%
Other Miscellaneous	7,108	0	(7,108)	-21.88%
	154,608	85,000	(69,608)	-45.02%

Various Revenue – not local tax dollars –totaling \$328,000

Total property tax dollars– 0%



General Fund Revenue Line Items (4 of 4)

State & Federal Aid				
CARES Act/ARPA (FED)	0	0	0	
State Aid, AIM	110,171	110,171	0	0.00%
State Aid, Other, Various Grants	539,797	136,185	(403,612)	-74.77%
State Aid, CHIPS	201,238	213,420	12,182	6.05%
State Grant - Strand Theatre				0.00%
Federal Aid - Other	0	0		0.00%
NYSERDA Grant	0	0	0	0.00%
State Grant - Boat House	200,000	0	(200,000)	-100.00%
	851,206	459,776	(591,430)	-69.48%
Appropriated Fund Balance/Reserves				
Interfund Transfer	1,000	1,000	0	0.00%
Transfer From Reserve Accounts	23,717	46,000	22,283	93.95%
Appropriated Fund Balance	254,296	304,704	50,408	19.82%
	278,013	351,704	73,691	26.51%

State & Federal Aid – Not LOCAL tax dollars – totaling \$459,776



Fund Balance

POLICY: *The Village Board will strive to maintain an unrestricted fund balance within a range equal to 20-30% of the most current year budgeted appropriations. In preparing each year's new budget, the Village Board will calculate the amount of fund balance available for budgeting, and decide how much fund balance to use in support of the budget.*

Proposed Budget: \$7,478,024

20% = \$1,495,604

30% = \$2,243,407

First Elderwood Payment (FY 2024-25): \$82352

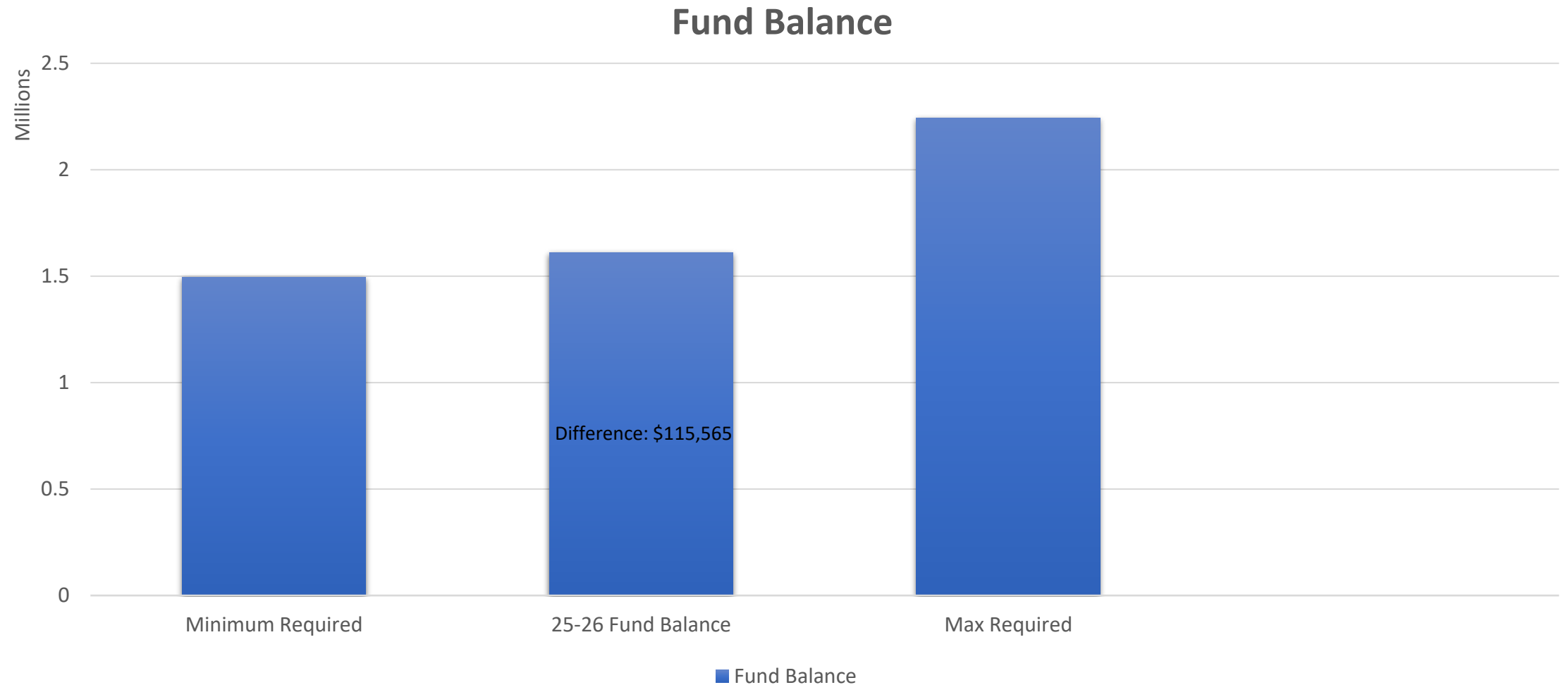
Appropriated Fund Balance for 2025-2026: \$304,704

Leaves the balance near the 20% limit, at \$1,611,169

Appropriated fund balance utilized to balance the budget over the years has been significant.



Fund Balance Levels



General Fund Revenue Summary

- Projected Sales Tax – Flat
- State AIM aid – Flat (at 2008 level)
- Rising costs across all industries
 - ✓ Supply and material costs still increasing

Tax levy increase – increases total tax revenue from last year by \$125,096



General Fund Expenditures

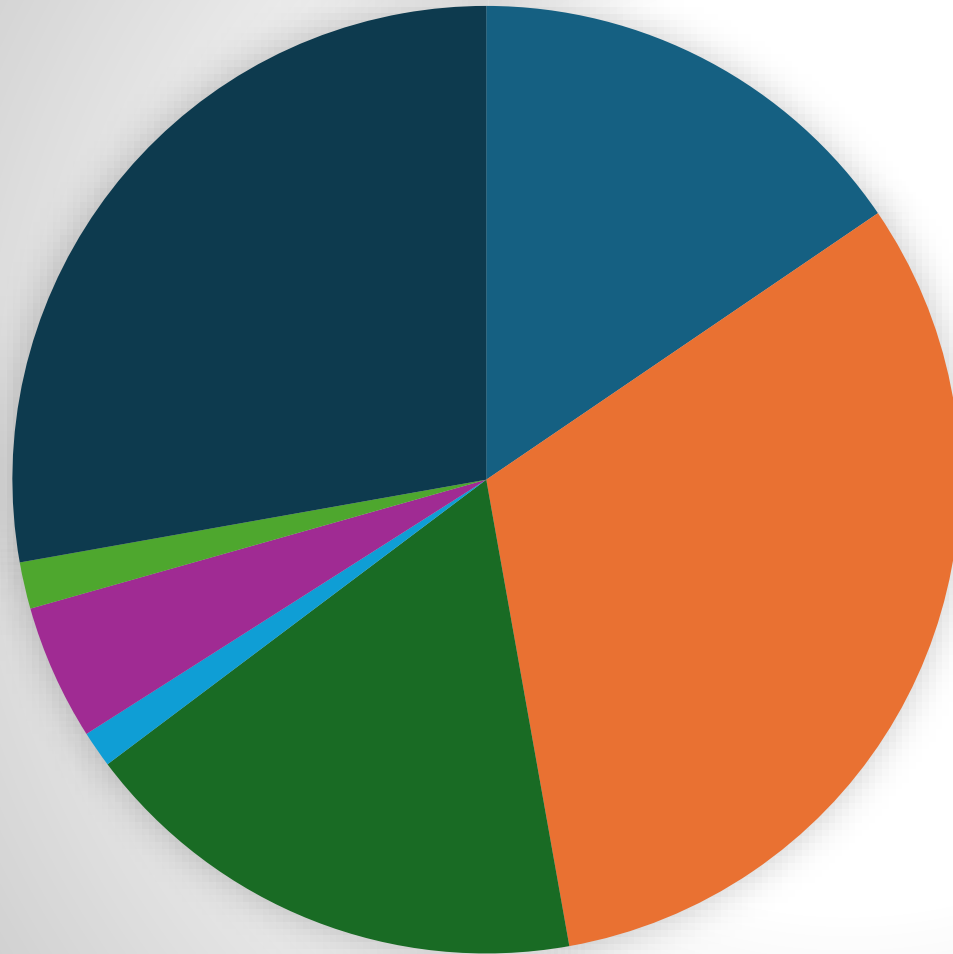
The General Fund Expenditure Budget includes the following functions:

- *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

Summary By Function



- Total Central Administration
- Total Public Safety
- Total Department of Public Works
- Total Economic Assistance
- Total Culture & Recreation
- Total Home & Community Service
- Total Benefits/Transfers

General Fund Expense – Summary By Function



Line Items of Note: Central Administration

Newsletter : Minimal hard copies – digital dissemination

Desktop for new Mayor needed

Mayor Conference cost increase due to not being a member of Exec. Comm.

Court reducing cost to contracts (in-house shredding)

Election expense and revenue increased proportionally

Payroll cost decreased due to new provider

Cutting back on cleaning cost (staff pitching in more)

PD needs aged HVAC replaced in this FY

All liability insurance expected to go up 11%

Overall Central Administration Line down by almost 17% from 24-25



General Fund - Central Admin.	2024-25 Budget	Requested 2025-26 Budget	\$ Change	% Change	
Board of Trustees	71,152	66,644	(4,508)	-6.34%	
Village Court	155,522	163,233	7,711	4.96%	
Mayor	15,106	16,953	1,847	12.23%	
Auditor	13,000	10,500	(2,500)	-19.23%	
Clerk-Treasurer	271,247	357,545	86,298	31.82%	
Law	45,000	45,000	-	0.00%	
Engineering	20,000	5,000	(15,000)	-75.00%	
Elections	500	800	300	60.00%	
DPW-Administration	131,902	54,395	(77,507)	-58.76%	
Buildings	382,627	139,388	(243,239)	-63.57%	
Garage	27,275	21,275	(6,000)	-22.00%	
Information Technology	36,000	36,000	-	0.00%	
Unallocated Insurance	78,000	101,500	23,500	30.13%	
Municipal Assoc. Dues	5,500	5,500	-	0.00%	
Taxes/Vlge Property	1,700	1,770	70	4.12%	
Contingency	100,000	100,000	-	0.00%	
Total - Central Administration	1,354,531	1,125,503	(229,028)	-16.91%	



General Fund -Public Safety	2024-25 Budget	2025-26 Budget	\$ Change	% Change		
Police Department	2,163,940	2,243,750	79,810	3.69%		
Traffic Control	8,400	9,300	900	10.71%		
Code Enforcement	220,988	191,451	(29,537)	-13.37%		
Total-Public Safety	2,393,328	2,444,501	51,173	2.14%		



General Fund -Dept. of Public Works	2024-25 Budget	2025-26 Budget	\$ Change	% Change		
Street Maintenance	1,150,455	993,188	(157,267)	-13.67%		
CHIPS Work	201,238	213,420	12,182	6.05%		
Snow Removal	57,500	62,300	4,800	8.35%		
Street Lighting	37,000	21,500	(15,500)	-41.89%		
Sidewalks	28,000	23,200	(4,800)	-17.14%		
Total - Dept. of Public Works	1,474,193	1,313,608	(160,585)	-10.89%		



General Fund - Economic Assistance	2024-25 Budget	2025-26 Budget	\$ Change	% Change
Welcome Center - Contractual	11,975	3,500	(8,475)	-70.77%
Farmers' Market - Contractual	3,000	3,000	-	0.00%
Total	14,975	6,500	(8,475)	-56.59%



General Fund - Culture & Recreation	2024-25 Budget	2025-26 Budget	\$ Change	% Change		
Parks & Playgrounds	83,500	50,950	(32,550)	-38.98%		
Library	191,885	195,722	3,837	2.00%		
Musem	4,200	4,200	-	0.00%		
Historian	2,800	2,500	(300)	-10.71%		
Celebrations	98,000	74,300	(23,700)	-24.18%		
Total Culture & Recreation	380,385	327,672	-52,713	-13.86%		



General Fund - Home & Community Service	2024-25 Budget	2025-26 Budget	\$ Change	% Change		
Planning and Zoning	11,066	9,481	(1,585)	-14.32%		
Storm Sewer	18,000	18,000	-	0.00%		
Refuse	12,172	11,500	(672)	-5.52%		
Street Cleaning	10,700	11,100	400	3.74%		
Sanitation Landfill	41,000	41,000	-	0.00%		
Shade Trees	22,500	13,000	(9,500)	-42.22%		
Total - Home & Comm. Service	115,438	104,081	(11,357)	-9.84%		



General Fund - Employee Benefits	2024-25 Budget	Proposed 2025-26 Budget	\$ Change	% Change		
ERS Retirement	130,068	136,162	6,094	4.69%		
Police Retirement	413,767	525,613	111,846	27.03%		
Social Security	271,463	244,784	(26,679)	-9.83%		
Workers Compensation Insurance	160,000	146,326	(13,674)	-8.55%		
Life Insurance	4,620	2,934	(1,686)	-36.49%		
Unemployment	5,000	6,500	1,500	30.00%		
Disability Insurance	5,000	3,455	(1,545)	-30.90%		
Medical Insurance	594,000	667,247	73,247	12.33%		
Health Reimbursement Account	350,068	351,084	1,016	0.29%		
Dental Insurance	59,340	55,654	(3,686)	-6.21%		
Total	1,993,326	2,139,759	146,433	7.35%		



General Fund - Transfers To Reserves	2024-25 Budget	2025-26 Budget	\$ Change	% Change		
Vehicle Reserve			-			
Transfer to Reserves - Seymour Library	15,000	15,000	-	0.00%		
Total	15,000	15,000	-	0.00%		
Total General Fund Expenditures	7,816,176	7,478,024	(338,152)	-4.33%		



Reduction in Expenses – Long Term

Our departments are as lean as possible while still maintaining:

- Workplace safety
- The same level of services to our community

A further reduction in expenses would mean a reduction in the level of services provided to the community.



Key Factors: Past Budget Trends

Village Boards (since the tax cap was enacted) aimed to stay within the tax cap, raising taxes roughly 2% each year.

Union contracts over this same period included:

Step increases ranging roughly between 4-11%

COLA increases averaging 3.25%

Non-union employees have seen 2-3% COLA increases

Increases are important tools in employee retention, loyalty, continuation of services, and return in investment.

However, this meant setting unrealistic expectations of both the governing bodies and the public for the ability to stay under the tax cap and continue providing services at the current level.



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
 2025-26 Budget
 Revenues
 Water Fund

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	\$ Change	% Change
Appropriated Fund Balance	-		55,000		(55,000)	-100.00%
Metered Water Sales	685,094	720,311	734,054	851,503	117,449	16.00%
Meter Water Sales O/G	455,241	511,537	478,739	564,912	86,173	18.00%
Water Service Charges	-	-	2,000	-	(2,000)	-100.00%
Interest and Penalties	14,819	13,607	12,000	12,000	-	0.00%
Monroe County CDBG Keable		60,000		-	-	#DIV/0!
Interest Income	9,136	14,225	10,139	12,500	2,361	23.29%
Scrap Sales	1,909	611	1,000	245	(755)	-75.50%
	1,166,199	1,320,291	1,292,932	1,441,160	148,228	11.46%



Water Rate Impact

In District rates to increase \$0.88 per thousand gallons

- Water - increase
- Sewer – no change to consumption, Sewer Share based on property/consumption
- Technology Fee – no change

Out of District rates in increase \$1.29 per thousand gallons

- Water - increase
- Sewer – no change to consumption, Sewer Share based on property/consumption
- Technology Fee – no change



Water Revenue Summary

Water rates are budgeted to increase 16% (\$0.88/1000 gal) for in village accounts and 18% (\$1.29/1000 gal) for out of district accounts.

This is caused by an 18% increase in Water Purchase in the expense side of the budget.

Monroe County Water Authority increased their charges to the Village for water purchases by a total of 18% (consumption and meter daily use).

While the village held the water rate steady in the past, it has left the infrastructure and utility underfunded. This increase serves to maintain adequate funding without utilizing the minimal Unappropriated Fund Balance (\$136,495)



Water Fund Expenditures



Water Fund	2024-25 Budget	Proposed 2025-26 Budget	\$ Change	% Change
Engineer-Contractual Exp	7,500	3,000	-4,500	-60.00%
Bldg. Repairs - Water Dept.	25,000	1,500	-23,500	-94.00%
IT Hardware/Software	8,500	8,000	-500	-5.88%
General Insurance	28,600	31,746	3,146	11.00%
Water-Contingency	5,000	5,000	0	0.00%
Water-Supervision	73,090	76,762	3,672	5.02%
Payroll Charges	318	591	273	85.85%
Office Expense	1,800	1,800	0	0.00%
Miscellaneous	900	900	0	0.00%
Postage	3,000	6,000	3,000	100.00%
Water Purchases	600,000	709,200	109,200	18.20%
Water-Labor	185,502	192,577	7,075	3.81%
Vehicles	5,164	60,164	55,000	1065.07%
Meters/Water Main	3,000	3,000	0	0.00%
Wtr Transm - Equipment Other	12,750	10,000	-2,750	-21.57%
Wtr Transm-Ttl Cont Exp	40,000	33,900	-6,100	-15.25%
Water Main Project - Keable Ct.	0	0	0	#DIV/0!
Water Main Supplies	10,000	7,000	-3,000	-30.00%
Sweeper Repairs	4,000	4,000	0	0.00%
Vehicle Parts & Supplies	8,000	7,000	-1,000	-12.50%
Meter Supplies	3,000	2,500	-500	-16.67%
Curb Box Supplies	2,100	2,100	0	0.00%
Fuel	5,000	5,500	500	10.00%
Stone	1,000	1,000	0	0.00%
Asphalt	15,000	7,000	-8,000	-53.33%



Fuel	5,000	5,500	500	10.00%	
Stone	1,000	1,000	0	0.00%	
Asphalt	15,000	7,000	-8,000	-53.33%	
Dirt	3,000	3,000	0	0.00%	
Water Transm-Uniforms	1,750	3,600	1,850	105.71%	
Miscellaneous	7,450	5,450	-2,000	-26.85%	
Water Transm-Telephone	2,100	2,500	400	19.05%	
Water Transm-Electricity	3,000	1,500	-1,500	-50.00%	
			0	0.00%	
Transm - Sample Testing	36,000	36,000	0	0.00%	
Wtr Transm-Drug/Alcohol Testing	250	250	0	0.00%	
Wtr Trans-Training	5,500	1,600	-3,900	-70.91%	
Wtr Trans-Concrete	3,500	2,000	-1,500	-42.86%	
Wtr Trans-Heating Oil/Natural Gas	3,000	4,000	1,000	33.33%	
			1,000	66.67%	
Water Transm-Publications	1,500	2,500	1,000	66.67%	
ERS Retirement	35,000	40,810	5,810	16.60%	Accurate distribution
Social Security	17,064	20,604	3,540	20.75%	Accurate distribution
Workers Compensation	21,000	21,756	756	3.60%	
Life Insurance	1,010	414	-596	-59.04%	
Disability Insurance	840	487	-353	-42.02%	
Hospital Insurance	22,000	37,069	15,069	68.50%	Accurate distribution
HRA	21,400	19,724	-1,676	-7.83%	Accurate distribution
Dental Insurance	5,000	3,091	-1,909	-38.18%	Accurate distribution
Serial Bond - Principal payments	44,229	44,229	0	0.00%	
Serial Bond - Interest payments	10,115	10,336	221	2.19%	
Total Expenditures	1,292,932	1,441,160	148,228	11.46%	



Water Budget Summary

Use of fund balance is eliminated due to utility being self-sufficient.

Actively applying for grants to assist in upgrades, state lead & copper compliance, and maintenance.



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								
2025-26 Budget								
Revenues								
	Acct. Code	Details	2022-23 Actual	2023-24 Budget	2024-25 Budget	2025-26 Budget	\$ Change	% Change
Appropriated Fund Balance	G0599.0000				27,507			
Sewer Fees	G2122.0000		140,425	142,858	160,708	529,616	368,908	229.55%
Technology Fee	G2122.0001		7,729	7,273		7,500	7,500	
Interest Income	G2401.0000		2,087	3,376	2,000	2,500	500	25.00%
		Total	150,241	153,507	162,708	539,616	376,908	231.65%



Sewer Fund Expenditures



Sewer Fund Expenditures

Sewer Fund	2024-25 Budget	Proposed 25-26 Budget	\$ Change	% Change
Unallocated Insurance	8,800	9,768	968	11.00%
Sewer-Labor	45,896	284,389	238,493	519.64%
Sanitary Sewers- Equipment	10,000	10,000	0	0.00%
Contractual	23,000	22,000	-1,000	-4.35%
Sanitary Sewers- Truck Parts	5,000	5,000	0	0.00%
Sanitary Sweeper	5,000	4,000	-1,000	-20.00%
Sanitary Sewers- Supply Parts	500	500	0	0.00%
ERS Retirement	1,556	38,491	36,935	2373.71%
Social Security	2,799	3,698	899	32.12%
Workers Comp		13,674		
Sewer-Life Insurance	0	414	414	
Sewer - Disability	0	487	487	
Sewer - Medical Insurance	0	37,069	37,069	
Sewer - HRA	0	19,724	19,724	
Sewer - Dental	0	3,092	3,092	
Bond Principal	70,771	70,771	0	0.00%
Bond Interest	16,893	16,539	-354	-2.10%
Total Expenditures	190,215	539,616	349,401	183.69%



Sewer Budget Summary

In 2024's presentation it was stated:

Manager & Treasurer would argue the infrastructure is a fixed cost and not a function of consumption and is underfunded. We recommend this topic be explored by the Village Budget Committee for the coming year.

2025-26 Budget Committee:

- Recommends appropriate representation of sewer related staffing (3.5 DPW, .21 Admin).
- Recommends a hybrid billing model to account for the fixed cost of infrastructure and the accelerated deterioration associated with high consumption accounts.

The Village is actively working towards applications for state and federal grants to assist with infrastructure maintenance, replacement, and repair. In the meantime, a sewer relining initiative is occurring to reinforce current sanitary sewers.



Proposed Sewer Shares

Out of District Sewer Only- High Consumption (Commercial)	\$1,500/ year
Monthly (High Consumption)	\$1,200/year
Quarterly (High Consumption – over 150,000 gallons annual use)	\$500/ year
Out of District Sewer Only (not village taxpayer)	\$225/year
Out of District Sewer Only Quarterly (residential taxpayer)	\$175/year
Residential Account	\$175/year

The sewer share is reflected on the Sewer Fee Revenue line G2122.0000 which brings in \$529,616 and allows the Sewer utility to be self-supported.

Shares will be added onto water/sewer bills and spread across a property owner's annual billing (either quarterly or monthly).



Budget Hearing

The Public Hearing on the Budget is scheduled for Monday, April 7

