



Tentative Budget

2024-2025

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.**

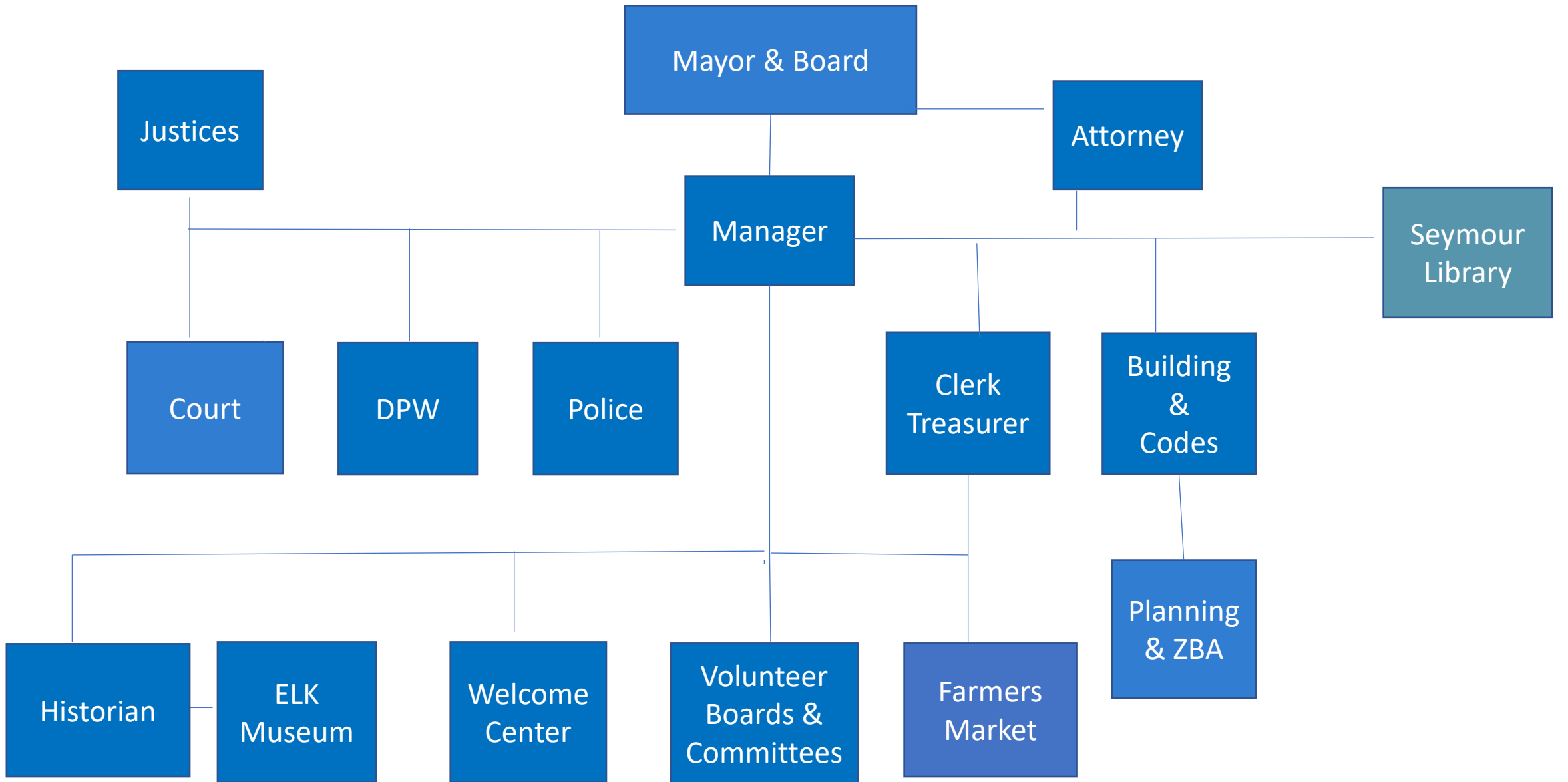
Main Street is a **vibrant and beautiful** business district where residents and visitors come together to **socialize, celebrate, and shop.**

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 52%



NON-PROPERTY TAX 48%

Proposed Tax Rate / Tax Levy

Prior Year

2023-24 tax rate: 11.18 - same for both towns

This Year

2024-25 Sweden tax rate: 12.19 (93% equalization)

2024-25 Clarkson tax rate: 11.33 (100% equalization)

Percent increase to the tax levy: 9%

2024-25 levy: \$3,745,364



Tax Rate Calculation

Village of Brockport			Taxable Status Date - March 1, 2023						
2024-25 Tax Rate Calculation		9.00%							
2024-25 Tax Levy	3,745,364.00	-							
2023-24 Tax Levy	3,436,114.00								
	\$ Increase	309,250.00							
	% Increase	9.00%							
	2023 Assessed Valuation	Equalization Rate	Taxable valuation	Tax %	Tax Levy	Tax Rate	\$ Tax Rate Increase (Decrease)	% Tax Rate Increase (Decrease)	True Value Tax Rate
Sweden	299,511,381	93.00%	322,055,248	97.447 %	3,649,732.53	12.185622	1.00	8.98%	11.33
Clarkson	8,438,595	100.00%	8,438,595	2.553%	95,631.47	11.332629	0.15	1.35%	11.33
	307,949,976		330,493,843	100.00 %	3,745,364.00	11.332600			11.33
Changes to Assessed Valuation from Prior Year									
Sweden	555,555	93.00%	597,371						
Clarkson	91,689	85.00%	107,869						
	647,244		705,240						



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 2.6% increase in the levy this year.

7 out of 10 Monroe County Villages and 3 out 4 Orleans County Villages voted to override the tax cap this year.



Tax Rate Impact - \$1 increase

Sample Home #1 in the village:

Last year assessed at \$157,700	Village tax rate \$11.18	Taxes Due: \$1,763.33
This year, same assessment	Village tax rate \$12.19	Taxes Due: 1,922.37

Difference in Taxes Owed: \$159.04

Sample Home #2 in the village:

Last year assessed at \$226,800	Village tax rate \$11.18	Taxes Due: \$2,535.97
This year, same assessment	Village tax rate \$12.19	Taxes Due: \$2,925.72

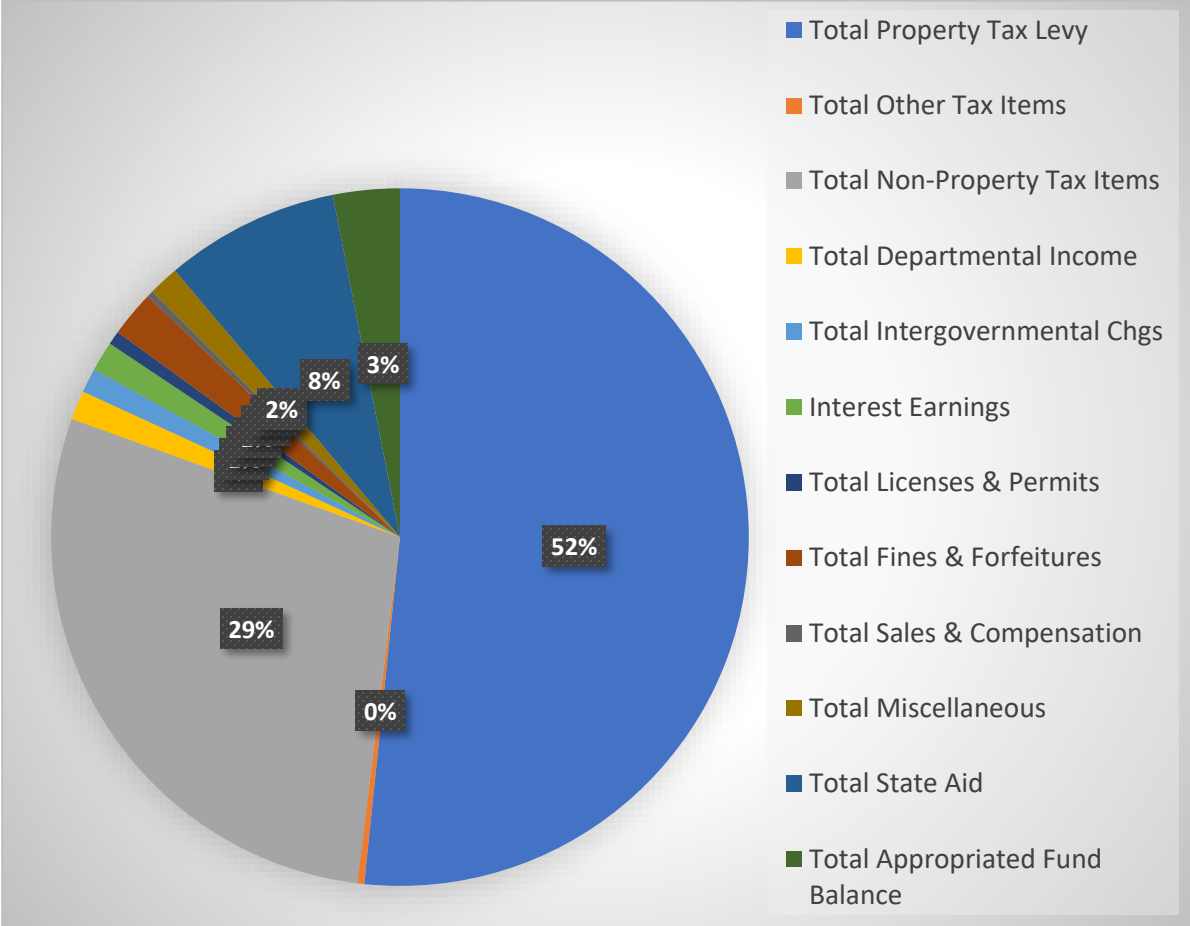
Difference in Taxes Owed: \$389.75



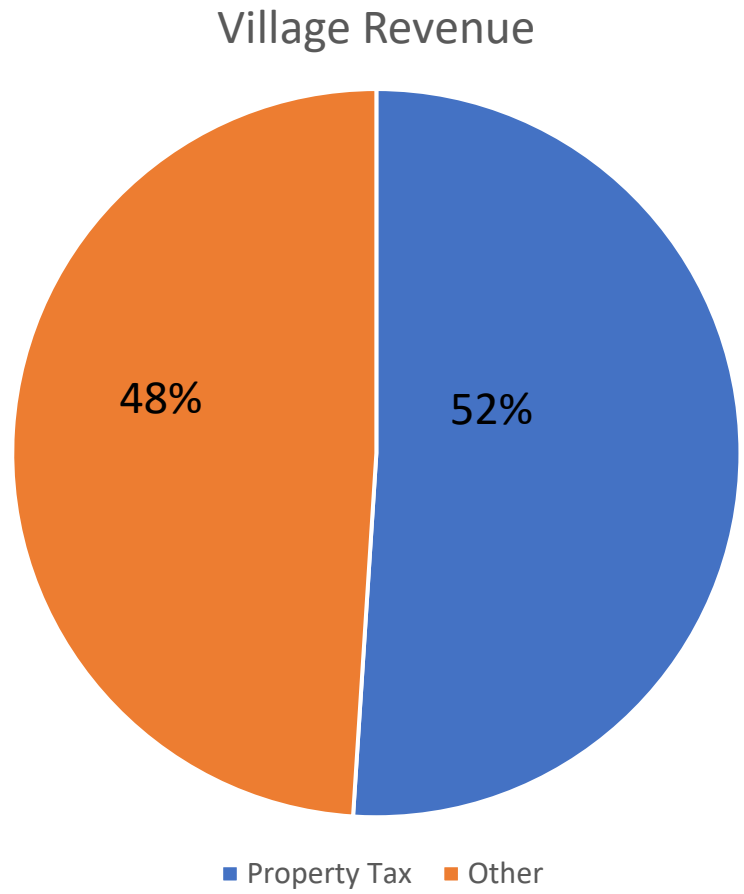
General Fund Revenues

The General Fund Revenues Budget consists of:

- Tax Items
 - Property Tax =52% of overall revenue
 - Sales Tax =29% of overall revenue
- State & Federal Aid 8%
- Appropriated Fund Balance & Reserves 3%
- Fines and Forfeitures 2%
- Departmental Income 1%
- Intergovernmental Charges 1%
- Interest Earnings 1%
- Miscellaneous, permits, sales, the remaining 3%



Village Property Tax Portion of Total Revenue



General Fund Revenue Line Items (1 of 4)

General Fund	2024-25 Budget
Property Tax Levy	3,745,364
Total Property Tax Levy	3,745,364
Other Tax Items	
PILOT/COMIDA	10,500
Interest & Penalties	13,000
Total Other Tax Items	23,500
Sales Tax	1,925,000
Gross Receipts Tax	70,000
Franchise Fee	75,000
Total Non-Property Tax Items	2,070,000

Total taxing lines: \$5,815,364
 Property tax: \$3,745,364



General Fund Revenue Line Items (2 of 4)

Departmental Income	
Clerk's Fees	2,700
Police Fees	500
Safety Inspection Fees	45,000
Public Works Services	0
Docking Fees	7,000
Festivals Fees	40,000
Farmers Market Fees	1,500
Zoning Fees	600
Planning Fees	1,000
Total Departmental Income	98,300
Intergovernmental Chgs	
MC DWI Program/Traffic Crackdown	19,560
Monroe County -CDBG Roads/Sidewalks	0
Monroe County, Mortgage Tax	52,000
Monroe County, Election Reimbursement	500
School X-Guard Reimbursement	10,000
Total Intergovernmental Chgs	82,060
Use of Money & Property	
Interest Earnings	100,000
	100,000



Dept. Income, Intergovt Charges, Interest Earnings, **not local tax dollars –totaling \$280,360**
Total property tax dollars – 0%

General Fund Revenue Line Items (3 of 4)

Licenses & Permits	
Business Licenses	40,000
Permits	6,000
Total Licenses & Permits	46,000
Fines & Forfeitures	
Fines & Forfeitures	155,000
Total Fines & Forfeitures	155,000
Sales & Compensation	
Sale of Scrap/Minor Sales	1,500
Museum Donations	0
Sale of Equipment	0
Insurance Recoveries	0
Other Reimbursements-LANDFILL REIMB.	20,500
Total Sales & Compensation	22,000
Miscellaneous	
Refund of Prior Year Expenses	50,000
Gifts & Donations	20,000
Donations/Various Revenue LBHW, Canal Exc.	32,000
Other Miscellaneous	0
Total Miscellaneous	102,000

Gifts & Donations & Donations/Various Revenue – all **outside of tax revenue** and pay for special items / celebrations, **totaling \$52,000**

Total property tax dollars– 0%



General Fund Revenue Line Items (4 of 4)

State & Federal Aid	
CARES Act/ARPA (FED)	0
State Aid, AIM	110,171
State Aid, Other, Various Grants	323,915
Interfund Transfer	1,000
State Aid, CHIPS	150,000
Total State Aid	585,086
Appropriated Fund Balance/Reserves	
Transfer From Reserve Accounts	0
Appropriated Fund Balance	224,296
Total Appropriated Fund Balance	224,296

State & Federal Aid – Not LOCAL tax dollars – totaling \$584,086



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: \$7,254,601

20% = \$1,450,920

30% = \$2,176,380

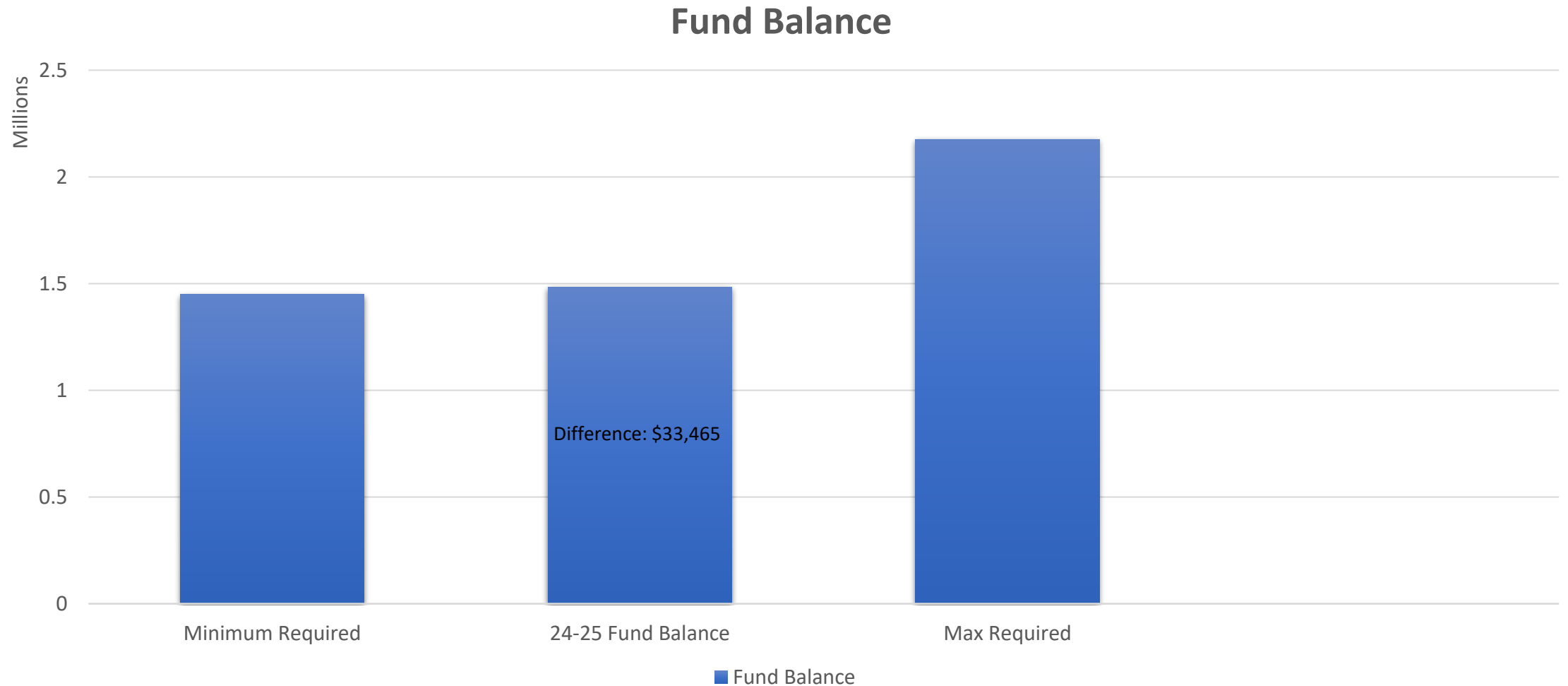
Appropriated Fund Balance for 2024-2025: \$224,296

Leaves the balance hovering near the 20% limit, at \$1,484,385.

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 \$309,250



Future Revenue Possibilities

- Cannabis Sales Tax, sales begin spring 2024 in Brockport
 - Estimates of \$40k year 1 and \$90k year 2
- Anticipate new properties on the tax roll
- State budget includes increase to AIM aid (unlikely to be significant, but something)

Transformative state grant programs – bringing in development that will result in renovations to commercial properties that will bring more tax revenue and more business to the community

- NY Restore
 - “The improved community and business climate will result in an increased tax base thereby improving municipal finances and the wherewithal to further grow the municipality’s tax and resource base”
- NY Forward
 - Every \$1 leverages \$10 more in community investments



General Fund Expenditures

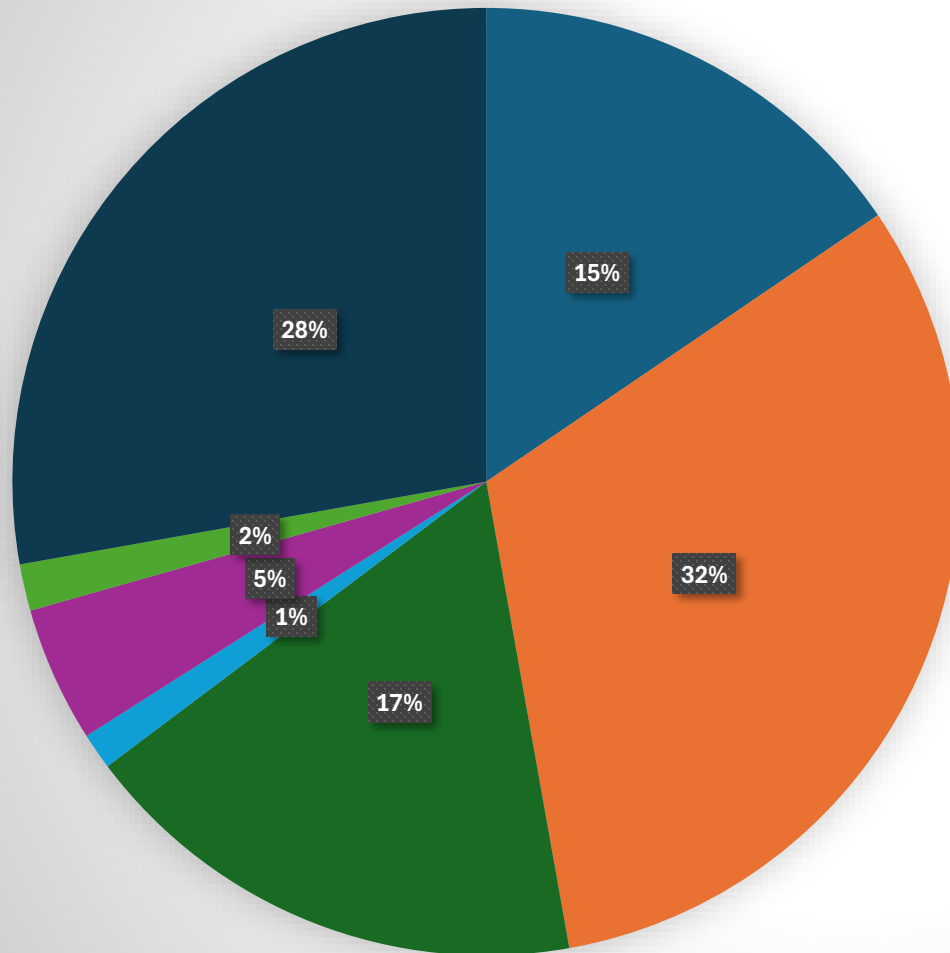
The General Fund Expenditure Budget includes the following functions:

- *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 Line Items

Village of Brockport					
2024-25 Budget					
Summary By Function					
Function	Actual 2022-23 Expenditures	2023-24 Budget	Requested 2024-25 Budget	\$ Change	% Change
Central Administration	844,508	1,036,727	1,123,706	86,979	8.39%
Public Safety	2,116,281	2,124,942	2,299,600	174,658	8.22%
Department of Public Works	1,526,729	1,377,536	1,272,955	-104,581	-7.59%
Economic Assistance	18,086	12,700	89,975	77,275	608.46%
Culture & Recreation	469,426	326,147	335,794	9,647	2.96%
Home & Community Service	64,630	106,611	115,438	8,827	8.28%
Employee Benefits	1,846,390	1,855,341	2,002,958	147,617	7.96%
Transfers to Reserves	35,000	13,180	13,180	0	0.00%
Total General Fund	6,921,050	6,853,184	7,253,606	400,422	5.84%



Economic Assistance – the entire increase is the CFA Welcome Center Grant
 Home & Community – increase due to BISCO donation to parks

General Fund - Central Admin.	Actual 2022-23 Expenditures	2023-24 Budget	Requested 2024-25 Budget	\$ Change	% Change
Board of Trustees	64,100	66,596	71,152	4,556	6.84%
Village Court	142,674	147,806	155,522	7,716	5.22%
Mayor	22,457	15,192	15,106	(86)	-0.57%
Auditor	8,895	9,400	13,000	3,600	38.30%
Clerk-Treasurer	249,001	236,683	271,247	34,564	14.60%
Law	44,595	40,000	45,000	5,000	12.50%
Engineering	2,480	6,000	20,000	14,000	233.33%
Elections	80	2,100	500	(1,600)	-76.19%
DPW-Administration	88,699	129,935	131,902	1,967	1.51%
Buildings	105,264	161,400	151,802	(9,598)	-5.95%
Garage	11,566	16,775	27,275	10,500	62.59%
Information Technology	32,543	27,000	36,000	9,000	33.33%
Unallocated Insurance	63,174	71,000	78,000	7,000	9.86%
Municipal Assoc. Dues	4,886	5,200	5,500	300	5.77%
Taxes/Vlge Property	1,594	1,640	1,700	60	3.66%
Contingency	-	100,000	100,000	-	0.00%
Total - Central Administration	844,508	1,036,727	1,123,706	86,979	8.39%



Line Items of Note: Central Administration

- **Auditor**

Every 3 years the village will conduct a full audit (2 preceding years are procedural audits=cost saving measure)

- **Engineering**

Infrastructure inventory/*engineers report* to apply for infrastructure funding

- **Building Maintenance**

Lean -to for equipment preservation (split between DPW and Water)

- **Garage**

Purchase of vehicle scanner for regular and large equipment



Line Item of Note: Grant Writer

Under the Trustee Line is the contractual cost for grant writing firm, R. J. Miller & Associates.

We have contracted with them since 2020, with the four- year total cost being \$144,000 or \$36,000 per year.

In this time, our grant writer has secured \$1.4 million dollars in funding for the village.



Village of Brockport					
2024-25 Budget					
Summary By Function					
	Actual		Requested		
	2022-23	2023-24	2024-25		
General Fund -Public Safety	Expenditures	Budget	Budget	\$ Change	% Change
Police Department	1,906,417	1,930,450	2,098,058	167,608	8.68%
Traffic Control	6,928	7,000	8,400	1,400	20.00%
Code Enforcement	202,936	187,492	193,142	5,650	3.01%
Total-Public Safety	2,116,281	2,124,942	2,299,600	174,658	8.22%

Lines 1-3 are paid for with general operating funds – the police department does receive grant funds on a regular basis and has shared services agreements with the County for no cost (software, etc.)



Summary By Function					
General Fund -Dept. of Public Works	Actual 2022-23 Expenditures	2023-24 Budget	Requested 2024-25 Budget	\$ Change	% Change
Street Maintenance	1,031,790	984,285	1,000,455	16,170	1.64%
CHIPS Work	137,041	237,972	150,000	-87,972	-36.97%
Snow Removal	49,612	57,125	57,500	375	0.66%
Street Lighting	277,906	66,154	37,000	-29,154	-44.07%
Sidewalks	17,000	40,000	36,000	-4,000	-10.00%
Total - Dept. of Public Works	30,380	32,000	28,000	-4,000	-12.50%

4 out of 5 lines are paid for with general operating funds
Line 2 –CHIPS Work – is paid for with state funds



Village of Brockport					
2024-25 Budget					
Summary By Function					
General Fund -	Actual		Requested		
Economic Assistance	2022-23	2023-24	2024-25	\$ Change	% Change
	Expenditures	Budget	Budget		
Welcome Center - Contractual	10,105	9,975	11,975	2,000	20.05%
Welcome Center Grant	5,790	1,008	75,000	74,967	%
Farmers' Market - Contractual	2,191	2,700	3,000	300	11.11%
Total - Economic Assistance	18,086	12,700	89,975	77,275	608.46%

Line 1 and 3 are paid for with general operating funds – the increase of \$2,000 in line 1 is to install a drinking fountain and a sink, both of those costs are expected to be offset with grant funds

Line 2 is the balance of a CFA grant that will be completed this budget year



Line Items of Note: Economic Assistance – Welcome Center Grant

Welcome Center grant, originally secured to improve amenities and build a performance pavilion. The project scope has been re-envisioned due to the need to level the concrete pad. The village has been working with the state to make those adjustments and to finalize the work under this project, we expect finish the project and close out the grant this year.

Frequently Asked Question:

The boathouse, a different CFA grant award, is not yet underway and not reflected in this budget. The budget will be amended to reflect revenues and expenses at the time the project moves forward/funds are released.

A separate public information session will be held on the boathouse before the scope is finalized.



Village of Brockport					
2024-25 Budget					
Summary By Function					
General Fund -	Actual		Requeste		
Culture & Recreation	2022-23	2023-24	d		
	Expenditures	Budget	2024-25	\$ Change	% Change
			Budget		
Parks & Playgrounds	227,052	25,500	45,500	20,000	78.43%
Library	185,033	188,122	191,884	3,762	2.00%
Museum	3,690	50,265	4,200	-46,065	-91.64%
Historian	4,050	2,800	2,800	0	0.00%
Celebrations	47,561	58,550	90,500	31,950	54.57%
Total Culture & Recreation	467,386	325,237	334,884	9,647	2.97%

Parks – 2022-23 was expenses grant related - \$20k budget change is via a committed BISCO donation

Museum – reduction due to no capital project/HVAC, funded with Shaffer funds prior year

Historian – operating funds

Celebrations – Summer Serenades and Arts Festival = both fully self supported, no tax dollars,

Canal Excursions – fully funded by NYPA grant. There is \$250 in here paid with tax dollars for electric.



Line Items of Note: Celebrations

Celebrations generate their own revenue through volunteer efforts who partner with the village. The funds raised by the Summer Serenades Committee and the Brockport Arts Festival Committee pay for all of their expenses.

An increase in this line is a testament to the hard work of our community to bring quality events to the village and the public's appreciation of and participation in those events.



Village of Brockport					
2024-25 Budget					
Summary By Function					
General Fund -	Actual		Requested		
Home & Comm. Service	2022-23	2023-24	2024-25		
	Expenditures	Budget	Budget	\$ Change	% Change
Planning & Zoning Boards	3,042	11,008	10,981	-27	-0.25%
Storm Sewer	11,300	18,000	18,000	0	0.00%
Refuse	10,194	11,172	12,172	1,000	8.95%
Street Cleaning	5,038	13,826	10,700	-3,126	-22.61%
Sanitation Landfill	15,706	28,000	41,000	13,000	46.43%
Shade Trees	18,330	23,500	22,500	-1,000	-4.26%
Total - Home & Comm. Service	64,630	106,611	115,438	8,827	8.28%

5 out of 6 lines are paid for with tax dollars

Line 6 – Shade Trees – new trees are purchased using grant funds and donations.

Expenses includes a portion of equipment -the bucket truck- and computer software.



Village of Brockport					
2024-25 Budget					
Summary By Function					
General Fund -	Actual		Requested		
Employee Benefits	2022-23	2023-24	2024-25	\$ Change	% Change
	Expenditures	Budget	Budget		
ERS Retirement (ERS & PFRS)	579,873	535,347	543,835	8,488	1.59%
Social Security	225,837	231,794	271,463	39,669	17.11%
Workers Compensation Insurance	178,179	150,000	160,000	10,000	6.67%
Life Insurance	3,601	4,200	4,620	420	10.00%
Unemployment	0	5,000	5,000	0	0.00%
Disability Insurance	3,377	5,000	5,000	0	0.00%
Medical Insurance (Health & Dental)	855,523	924,000	1,013,040	136,985	14.83%
Total: Employee Benefits	1,846,390	1,855,341	2,002,958	195,562	11.46%

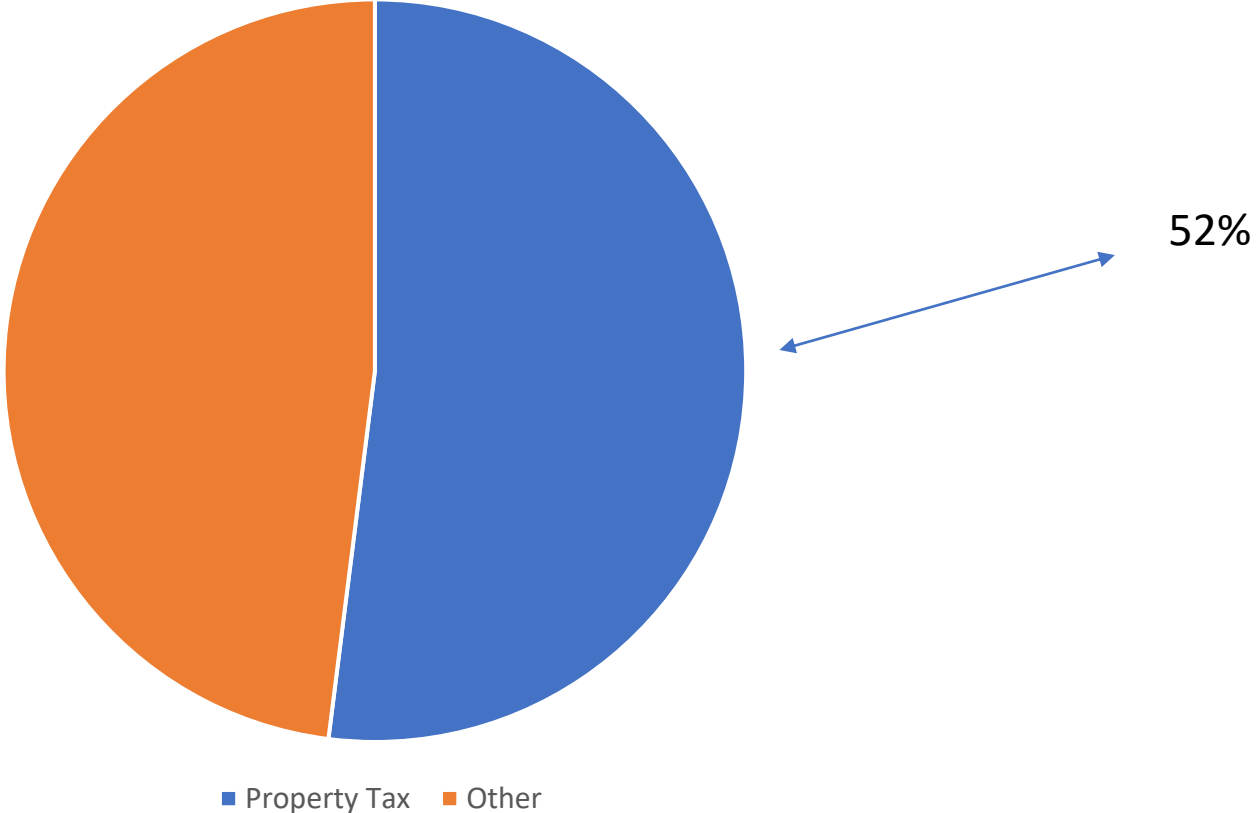
- The only line in this category that we have much control over is the medical insurance line. Remaining lines required, impacted by total of employees & compensation.



Village of Brockport					
2024-25 Budget					
Summary By Function					
General Fund -	Actual				
Transfers To Reserves	2022-23	2023-24	2024-25	\$ Change	% Change
	Expenditures	Budget	Budget		
Vehicle Reserve	10,000	0	0	0	0.00%
Transfer to Reserves - Seymour Library	15,000	13,180	13,180	0	0.00%
Transfer to Reserves - Smith St. Bridge	10,000	0	0	0	0.00%
Total: Transfers To Reserves	35,000	13,180	13,180	0	0.00%



Village Property Tax Portion of Total Budget



What do my tax dollars pay for? *

Home Assessment: \$157,700

Village Taxes Due: \$1,922.37

Public Safety: \$615.16 Police Dept, Bldg Inspector & Code Enforcement, Traffic Lights, Road Paint

Benefits & Transfers: \$538.26 Employee Benefits, Library Transfer (Reserves)

DPW: \$326.80 Laborers, Street / Property Maintenance (snow plowing/repair/ equipment)/ Street Lights & Electricity

Central Administration: \$288.36 Clerk, Treasurer, Court, DPW Supervision, Village Bldg Maintenance, DPW Garage, Legal, Engineering, IT, Solar Lease, Property/Liability Insurance, Village Board

Culture & Recreation \$96.12 Parks /Playgrounds (Equipment, Maintenance), Seymour Library, Local History Museum, Historian

Home & Community \$38.45 PB/ZBA, Storm Sewer, Refuse, Street Cleaning, Landfill Monitoring, Tree Maintenance

Economic Assistance: \$19.22 Welcome Center & Farmers Market

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



Reduction in Expenses – Short Term

- Last FY reduced employee positions, 1 laborer, 1 police officer, .5 police clerk
 - For several months we were down an extra laborer and extra officer – not a solution for current service level provided
- Limited Reserve Transfers
 - Seymour Library is the only budgeted Reserve Transfer, and the amount of transfer is down
 - Utilizing existing reserves for vehicle and equipment budget lines

The village is not building reserves out of operating funds except for the Library as required by our tri-municipal MOU.

- Conversion of street lights to LED
- Regular review of contracts
 - Have moved numerous services in last 18-24 months to take advantage of cost savings such as healthcare, liability insurance, copy machine, energy supplier



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: (How we got here) Revenue Sources

Village taxes comprise about half of the revenue sources in the budget. **Taxes support the general operating budget.**

Important state aid has NOT increased in 23 years:

AIM Aid – \$110,171 – **unrestricted – goes to operating costs**

If increased at 2% per year, would be \$170,322 today

Other State aid **not guaranteed** – and **restricted in its use**, preapproved projects, some necessary, some amenities such as CHIPS / TAP grant / CFA grants

Sales tax revenue - 29% - flat projection – **goes to operating costs – is a projection, an element of uncertainty**



Key Factors: (How we got here) Inflation / Cost of Doing Business

Cost increases for goods and services means the cost for the village to provide the same level of service costs more.

Inflation for the calendar year was calculated by the Comptroller's office as 6.26%

New York Comptroller Tom DiNapoli said, "Although the rate of inflation has begun to decrease, it still poses a challenge for local governments and their budgets."

January 2024 CPI inflation rate was 3.1% - cautiously optimistic

February 20224 CPI inflation rate was 3.2%

The state requires local governments to meet certain requirements without funding – unfunded mandates such as storm water monitoring and remediation, lead and copper infrastructure inventory and replacement that are extremely expensive in both staff time and in materials. If we don't comply, we are fined.



Key Factors: (How we got here) 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.



Repeat - Future Revenue Possibilities

- Cannabis Sales Tax, sales begin spring 2024 in Brockport
 - Estimates of \$40k year 1 and \$90k year 2
- Anticipate new properties on the tax roll
- State budget includes increase to AIM aid (unlikely to be significant, but something)

Transformative state grant programs – bringing in development that will result in renovations to commercial properties that will bring more tax revenue and more business to the community

- NY Restore
 - “The improved community and business climate will result in an increased tax base thereby improving municipal finances and the wherewithal to further grow the municipality’s tax and resource base”
- NY Forward
 - Every \$1 leverages \$10 more in community investments



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						
2024-25 Budget						
Revenues						
Water Fund						
	2022-23 Actual	2023-24 Budget	Requested 2024-25 Budget	\$ Change	% Change	
Appropriated Fund Balance	355,000	80,000	55,000	(25,000)	-21.74%	
Metered Water Sales	685,094	719,400	734,054	14,654	1.58%	
Meter Water Sales O/G	455,241	462,000	478,739	16,739	6.45%	
Water Service Charges	-	2,000	2,000	-	0.00%	
Interest and Penalties	14,819	12,000	12,000	-	0.00%	
Monroe County CDBG-Keable		60,000		(60,000)		
Interest Income	9,136	5,821	10,139	4,318	48.40%	
Scrap Sales/GE Billing	1,909	5,000	1,000	(4,000)	-0.30%	
Total	1,521,199	1,346,221	1,292,932	(53,289)	-3.96%	



Water Rate Impact

In District rates to increase \$0.11 per thousand gallons

- Example bill: \$116.34 per quarter (\$465.34 annual cost)
 - Water - increase
 - Sewer – no change
 - Technology Fee – no change

Total increase for the entire year \$7.69

Out of District rates in increase \$0.25 per thousand gallons

- Example bill -- \$377.46

Total increase for entire year \$17.48



Water Revenue Summary

- Water rates are budgeted to increase \$0.11 for in village accounts and \$0.25 for out of district accounts.

This accounts for a slight increase in metered water sales in the revenue side of the budget.

Monroe County Water Authority increased their charges to the Village for water purchases – there is an annual increase in cost. The Village cannot absorb those increased costs and has not raised rates in two years.

- Enrollment at SUNY is up, and a significant contributor to the increase in water sales.



Water Fund Expenditures



Village of Brockport						
2024-25 Budget						
Line Item Budget						
	Actual 2022-23 Expenditures	2023-24 Budget	Requested 2024-25 Budget	\$ Change	% Change	
Water Fund						
Engineer-Contractual Exp	1,039	7,500	7,500	0	0.00%	
Bldg. Repairs - Water Dept.	2,104	1,000	25,000	24,000		
IT Hardware/Software	32,326	6,650	8,500	1,850	27.82%	
General Insurance	25,500	26,000	28,600	2,600	10.00%	
Water-Contingency		24,820	5,000	-19,820	-79.85%	
Water-Supervision	91,177	70,848	73,090	2,242	3.16%	
Payroll Charges	300	300	318	18	6.00%	
Office Expense	1,091	1,800	1,800	0	0.00%	
Miscellaneous	178	875	900	25	2.86%	
Postage	3,000	3,000	3,000	0	0.00%	
Water Purchases	670,389	630,000	600,000	-30,000	-4.76%	
Water-Labor	145,664	149,393	185,502	36,109	24.17%	
Vehicles	35,073	36,364	5,164	-31,200	-85.80%	
Meters/Water Main	2,141	3,000	3,000	0	0.00%	
Wtr Transm - Equipment Other	2,594	12,750	12,750	0	0.00%	
Wtr Transm-Ttl Cont Exp	24,498	40,000	40,000	0	0.00%	
Water Main Supplies	11,898	10,000	10,000	0	0.00%	
Vehicle Parts & Supplies	3,826	5,000	8,000	3,000	60.00%	
Sweeper Repairs			4,000	4,000		
Meter Supplies	985	3,000	3,000	0	0.00%	
Curb Box Supplies	2,015	2,100	2,100	0	0.00%	



Fuel	2,165	5,000	5,000	0	0.00%	
Stone	727	1,000	1,000	0	0.00%	
Asphalt	4,931	15,000	15,000	0	0.00%	
Dirt	500	3,000	3,000	0	0.00%	
Water Transm-Uniforms	3,328	1,630	1,750	120	7.36%	
Miscellaneous	3,402	7,450	7,450	0	0.00%	
Water Transm-Telephone	2,055	2,100	2,100	0	0.00%	
Water Transm-Electricity	16	3,000	3,000	0	0.00%	
Transm - Sample Testing	36,308	36,000	36,000	0	0.00%	
Wtr Transm-Drug/Alcohol Testing	45	250	250	0	0.00%	
Wtr Trans-Training	140	5,500	5,500	0	0.00%	
Wtr Trans-Concrete	266	3,500	3,500	0	0.00%	
Wtr Trans-Heating Oil/Natural Gas	4,335	3,000	3,000	0	0.00%	
Water Transm-Publications	1,208	1,500	1,500	0	0.00%	
ERS Retirement	22,704	25,000	35,000	10,000	40.00%	
Social Security	17,822	16,837	17,064	227	1.35%	
Workers Compensation	20,000	20,000	21,000	1,000	5.00%	
Life Insurance	1,100	1,000	1,010	10	1.00%	
Disability Insurance	800	800	840	40	5.00%	
Hospital Insurance	16,760	20,000	22,000	2,000	10.00%	
HRA	12,000	20,000	21,400	1,400	7.00%	
Dental Insurance	4,000	5,000	5,000	0	0.00%	
Serial Bond - Principal payments	46,152	44,229	44,229	0	0.00%	
Serial Bond - Interest payments	11,462	11,000	10,115	-885	-8.05%	
Total Expenditures	1,268,024	1,286,196	1,292,932	6,736	0.53%	



Water Budget Summary

Water purchases are down because several significant leaks were detected and repaired.

Use of fund balance is down due to increased revenue.

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

Revenues								
	2021-22 Actual	2022-23 Budget	Requested 2024-25 Budget	\$ Change	% Change			
Sewer Fees	148,155	151,660	158,708	7,048	4.76%			
Interest Income	2,087	1,000	2,000	(1,087)	-52.08%			
Fund Balance			27,507					
Total	150,242	152,660	188,215	5,961	3.97%			



Sewer Fund Expenditures



Sewer Fund Expenditures

Village of Brockport					
2024-25 Budget					
Line Item Budget					
	2022-23 Actual Expense	2023-24 Budget	Requested 2024-25 Budget	\$ Change	% Change
Sewer Fund					
General Insurance	8,000	8,000	8,800	800	10.00%
Sewer-Labor	12,068	10,600	45,896	35,296	332.98%
Sanitary Sewers- Equipment	6,926	15,000	10,000	-5,000	-33.33%
Contractual	18,403	23,000	23,000	0	0.00%
Sanitary Sewers- Truck Parts	300	5,000	5,000	0	#DIV/0!
Sanitary Sewers- Supply Parts	39	500	500	0	0.00%
Sanitary Sweeper		5,000	5,000	0	
ERS Retirement	1,300	1,378	1,556	178	12.92%
Social Security	877	810	799	-11	-1.36%
Bond Principal	73,848	70,771	70,771	0	0.00%
Bond Interest	18,338	17,601	16,893	-708	-4.02%
Total Expenditures	120,031	157,660	188,215	30,555	19.38%



Sewer Budget Summary

The slight increase in revenue is because sewer fees are related to water consumption and we anticipate an increase in consumption this year.

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.

The increased expenses are due to moving part of an employee to this budget to more accurately reflect work done by our DPW crew.

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.](#)

We are actively working towards applications for state and federal grants to assist with infrastructure maintenance and repair.



End of Presentation
Mayor to open public hearing for public comment

