

Village of Pittsford

Multiyear Financial & Capital Improvement Plan

KEY:



KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund									
VOP Master Infrastructure - 6 Year Capital Improvement Plan									
Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:	
(1) Shop Bathroom/Generator	Toilets, laundry facility, lockers, and showers.	\$ 250,000.00	ARPA - \$50,000	\$ 62,500.00			\$ 187,500.00	\$ -	
(1) Roadwork (See Priority Schedule)	South & Wood - Mill & Pave	\$ 750,000.00	Grant	\$ 100,000.00	Bond	\$ 650,000.00		\$ -	
(2) Vehicle&Equip Replacement	Case 321F Loader - Anticipated Lease Payment, New \$110,000)	\$ 17,760.00			Debt	\$ 13,852.80	\$ 3,907.20	\$ 0.00	
(4) Vehicle&Equip Replacement	Truck 14 - Reserve \$100,000	\$ 100,000.00	Reserve	\$ 78,000.00			\$ 22,000.00	\$ -	
(6) Vehicle&Equip Replacement	Truck 1 (payment deferred till 25-26)	\$ 260,000.00	BAN	\$ 202,800.00			\$ 57,200.00	\$ -	
(8) DPW Security Fence	DPW Security Fence. Reserve \$10,000	\$ 10,000.00	Reserve	\$ 10,000.00				\$ -	
(9) Comprehensive Utility Mapping	Updating existing mapping of buried village utilities. Sewer & General Funds	\$ 20,000.00					\$ 10,000.00	\$ 10,000.00	
(10) 12/14 Elm St.	Retaining Wall & Sidewalk Restructuring Phase 1: Remove tree & sidewalk.	\$ 5,000.00						\$ 5,000.00	
(11) Hanging Furnaces	Replace 3 standing pilot hanging furnaces with new high-efficiency electronic ignition furnaces.	\$ 15,000.00						\$ 15,000.00	
(12) DPW Shop Offices	Convert the existing loft area into two offices. Reserve	\$ 20,000.00	Reserve	\$ 20,000.00				\$ -	
								\$ -	
DPW Capital Improvement Plan Totals > :		\$ 1,447,760.00	N/A	\$ 473,300.00	N/A	\$ 663,852.80	\$ 280,607.20	\$ 30,000.00	

2024
2025

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund									
2024 2025	Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
	(1) HVAC	Replacement of 2 oil and 1 gas furnace and two air conditioning units.	\$ 45,000.00	Grant Dormitory		Reserve	\$ 45,000.00		
	(2) Entrance column rehabilitation	The replacement of the bases of the (4) columns only and rehabilitation of the columns including minor repairs and painting and that was assuming that the column wraps were not structural in nature	\$ 22,082.00	Grant Dormitory		Reserve	\$ 22,082.00		
	(3) Front balcony slabs replacement	New slabs	\$ 20,559.00	Grant Dormitory		Reserve	\$ 20,559.00		
	(4) Electrical Review	Review of existing electrical service and upgrade needs	\$ 10,000.00	Grant Dormitory		Reserve	\$ 10,000.00		\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
Village Hall Capital Improvement Plan Totals >:			\$ 97,641.00	N/A	\$ -	N/A	\$ 97,641.00	\$ -	\$ -
2024-2025 Budget Year Capital Improvement Totals:			\$ 1,545,401.00	N/A	\$ 473,300.00	N/A	\$ 761,493.80	\$ 280,607.20	\$ 30,000.00

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

VOP Master Infrastructure - 6 Year Capital Improvement Plan

2025
2026

Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
(1) Roadwork (See schedule for prioritization)	Sutherland (Mill&Pave, Curbing, ADA Compliance)	\$ 1,000,000.00	New Bond / Existing Bond	\$950,000	Chips \$100,000			\$ 50,000.00
(2) Vehicle&Equip Replacement	Truck 2 (payment deferred 26-27)	\$ 260,000.00	BAN	\$ 202,800.00			\$ 57,200.00	\$ -
(3) Vehicle&Equip Replacement	Owens Tilt Trailer	\$ 14,000.00					\$ 3,080.00	\$ 10,920.00
(3) Vehicle&Equip Replacement	Truck 3	\$ 70,000.00					\$ 15,400.00	\$ 54,600.00
(6) Vehicle&Equip Replacement	Kubota	\$ 24,000.00					\$ 5,280.00	\$ 18,720.00
(7) Vehicle&Equip Replacement	Flush Truck	\$ 250,000.00					\$ 250,000.00	\$ -
(9) Comprehensive Utility Mapping	Updating existing mapping of buried village utilities.	\$ 20,000.00					\$ 10,000.00	\$ 10,000.00
(10) DPW grounds Pavement/Asphalt	All asphalt from wye in the road heading south to property lines.	\$ 10,000.00						\$ 10,000.00
(11) 12/14 Elm St.	Retaining Wall & Sidewalk Restructuring - Further Review needed \$25,000 Phase 2: Retaining wall improvement.							
								\$ -
								\$ -
								\$ -
								\$ -
DPW Capital Improvement Plan Totals > :		\$ 1,648,000.00	N/A	\$ 1,152,800.00	N/A	\$ -	\$ 340,960.00	\$ 154,240.00

	KEY:	Climate Smart	Expenses Split w/ Sewer	Sewer Fund	ARPA	CHIPS-ETC.	Grants	Matching Grants	General Fund			
	Project Name: (Priority Number)	Project Description & Details:				Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
2025 2026	(3) Front side stair refurbishment	Repair concrete as needed and coat sidewalls with water coating, paint existing railings				\$ 10,000.00						\$ 10,000.00
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
												\$ -
		Village Hall Capital Improvement Plan Totals >:				\$ 10,000.00	N/A	\$ -	N/A	\$ -	\$ -	\$ 10,000.00
	Totals:	2025-2026 Budget Year Capital Improvement Totals:				\$ 1,658,000.00	N/A	\$ 1,152,800.00	N/A	\$ -	\$ 340,960.00	\$ 164,240.00

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

VOP Master Infrastructure - 6 Year Capital Improvement Plan

Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
(1) Roadwork <small>(See schedule for prioritization)</small>	Schoen Place (Oil & Stone)	\$ 30,000.00						\$ 30,000.00
(2) Vehicle&Equip Replacement	Toolcat	\$ 68,000.00					\$ 14,960.00	\$ 53,040.00
(5) Vehicle&Equip Replacement	ODB Leaf Machine	\$ 60,000.00						\$ 60,000.00
(6) Streetlight Wiring (S. Main & State St.)	Replace existing wiring under sidewalks and road where applicable.	\$ 30,000.00						\$ 30,000.00
(8) Streetlight Wiring (Monroe)	Replace existing wiring under sidewalks and road where applicable.	\$ 20,000.00						\$ 20,000.00
(7) Comprehensive Utility Mapping	Updating existing mapping of buried village utilities.	\$ 20,000.00					\$ 10,000.00	\$ 10,000.00
2026 2027								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
DPW Capital Improvement Plan Totals > :		\$ 228,000.00	N/A	\$ -	N/A	\$ -	\$ 24,960.00	\$ 203,040.00

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

VOP Master Infrastructure - 5 Year Capital Improvement Plan

2027
2028

Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
(1) Roadwork <small>(See schedule for prioritization)</small>	Rand St, Church St, Locust St, Maple St (Cores needed, Possible full reconstruction, Drainage, Curbing)	\$1,030,000	Bond	\$ 930,000.00	Chips	\$ 100,000.00		\$ -
(2) Vehicle&Equip Replacement	Case 321F Loader - Anticipated Lease Payment, New \$110,000)	\$ 17,760.00			Debt	\$ 13,852.80	\$ 3,907.20	\$ 0.00
(4) Vehicle&Equip Replacement	1-Ton Roller	\$ 12,000.00					\$ 2,640.00	\$ 9,360.00
(1) Comprehensive Utility Mapping	Updating existing mapping of buried village utilities.	\$ 20,000.00					\$ 10,000.00	\$ 10,000.00
(4) Vehicle&Equip Replacement	Truck 12	\$ 100,000.00					\$ 22,000.00	\$ 78,000.00
(7) Vehicle&Equip Replacement	Bobcat Skid Steer	\$ 65,000.00					\$ 14,300.00	\$ 50,700.00
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
DPW Capital Improvement Plan Totals > :		\$ 1,244,760.00	N/A	\$ 930,000.00	N/A	\$ 113,852.80	\$ 52,847.20	\$ 148,060.00

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund									
2027 2028	Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
	Village Hall Painting	Exterior Paint of Village Hall - Scrape and Repainting	\$ 30,000.00					\$ 6,600.00	\$ 23,400.00
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
Village Hall Capital Improvement Plan Totals >:			\$ 30,000.00	N/A	\$ -	N/A	\$ -	\$ 6,600.00	\$ 23,400.00
Totals:	2027-2028 Budget Year Capital Improvement Totals:		\$ 1,274,760.00	N/A	\$ 930,000.00	N/A	\$ 113,852.80	\$ 59,447.20	\$ 171,460.00

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

VOP Master Infrastructure - 5 Year Capital Improvement Plan

2029 2030	Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
	Vehicle&Equip Replacement <small>(See schedule for prioritization)</small>	EZ Enclosed Trailer	\$ 10,000.00						\$ 10,000.00
	(8) Concrete Floors Shop	All concrete flooring in DPW main Shop to be torn out and replaced. (DPW staff to PREP)	\$ 35,000.00						\$ 35,000.00
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
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									\$ -
	DPW Capital Improvement Plan Totals > :			\$ 45,000.00	N/A	\$ -	N/A	\$ -	\$ -

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund									
2029 2030	Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
	Woodwork refinishing foyer	Refinish woodwork in front foyer	\$ 20,000.00						\$ 20,000.00
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
Village Hall Capital Improvement Plan Totals >:			\$ 20,000.00	N/A	\$ -	N/A	\$ -	\$ -	\$ 20,000.00
Totals:	2029-2030 Budget Year Capital Improvement Totals:		\$ 65,000.00	N/A	\$ -	N/A	\$ -	\$ -	\$ 65,000.00

Road Maintenance Schedule - Multi Year Plan Updated 04/05/2024

	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:
2024- 2025	South St & Wood St.	Mill & Pave	\$ 750,000.00	62.10/69.00	
	Grove St.	Stone & Oil	\$ 4,800.00	86.39	
	E. Jefferson Circle	Stone & Oil	\$ 2,500.00	94	
2024-2025 Estimated Total:			\$ 757,300.00		
2025- 2026	Sutherland St.	Mill & Pave, curbing, ADA compliance improvments.	\$ 1,000,000.00	51.3	
	Elmbrook Dr.	Oil & Stone	\$ 4,000.00	69.62	
	Eastview Terrace	Oil & Stone	\$ 4,200.00	72.71	
2025-2026 Estimated Total:			\$ 1,008,200.00		
2026- 2027	Schoen Place	Oil & Stone	\$ 30,000.00	42	Packaged as entire neighborhood.
	Greenhill Lane	Oil & Stone		84	
	Courtenay Circle	Oil & Stone	\$ 13,000.00	87.46	
	Heatherhurst Dr.	Oil & Stone		87.73	
2026-2027 Estimated Total:			\$ 43,000.00		
2027- 2028	Church St.	Cores needed. Possible full reconstruction including drainage and curbing.	\$ 250,000.00	67	
	Locust St.	Cores needed. Possible full reconstruction including drainage and curbing.	\$ 350,000.00	68.45	
	Maple St.	Cores needed. Possible full reconstruction including drainage and curbing.	\$ 80,000.00	83	
	Rand Place (All)	Cores needed. Mill and Pave. Include drainage inspections.	\$ 350,000.00	72.43	
2027-2028 Estimated Total:			\$ 1,030,000.00		

	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:
2028- 2029	Washington Ave.	Oil & Stone	\$ 25,000.00	83.15	Packaged as neighborhood. Pricing based on surface treatment.
	Lincoln Ave.	Oil & Stone		91.61	
	Jackson Park	Surface treatment due - re-evalutae due to drainage issues & including Austin Pk. & Jackson Pk.	\$ 13,000.00	73	
	Austin Park	Surface treatment due - re-evalutae due to drainage issues & including Boughton & Jackson Pk.		84	
	Boughton Ave.	Surface treatment due - re-evalutae due to drainage issues & including Boughton & Austin Pk.		85.35	
	2028-2029 Estimated Total:			\$ 38,000.00	
2029- 2030	Village Grove	Oil & Stone	\$ 3,500.00	92	
	Line St.	Oil & Stone	\$ 2,800.00	100	
	Elm St.	Mill & Pave, Drainage, Curbing, ADA Compliance	\$ 150,000.00	76	
	2029-2030 Estimated Total:			\$ 156,300.00	

Vehicle and Equipment Replacement Schedule Multi-Year Plan
Updated 04/05/2024

	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
2024-2025	(1) Case Loader (Age: 7 Y/O)	\$ 45,000.00	\$ 110,000.00	\$ 65,000.00	Good
	(2) Truck 1 (Age: 20 Y/O)	\$ 12,000.00	\$ 260,000.00	\$ 248,000.00	Fair
	(3) Truck 14 (Age: 10 Y/O)	\$ 45,000.00	\$ 100,000.00	\$ 55,000.00	Fair
	Totals:	\$ 102,000.00	\$ 470,000.00	\$ 368,000.00	N/A

	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
2025-2026	(1) Truck 2 (Age: 16 Y/O)	\$ 38,000.00	\$ 260,000.00	\$ 222,000.00	Poor
	(2) Truck 3 (Age: 9 Y/O)	\$ 37,500.00	\$ 70,000.00	\$ 32,500.00	Good
	(3) Kubota (Age: 3 Y/O)	\$ 20,000.00	\$ 24,000.00	\$ 4,000.00	Good
	(4) Owens Tilt Trailer (Age: 43 Y/O)	\$ 500.00	\$ 9,000.00	\$ 8,500.00	Poor
	(1S) G-Fund - Flush Truck (Age: 24 Y/O)	\$ 20,000.00	\$ 250,000.00	\$ 230,000.00	Fair
	Totals:	\$ 116,000.00	\$ 613,000.00	\$ 497,000.00	N/A

	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
2026-2027	(1) Toolcat (Age: 1 Y/O)	\$ 60,000.00	\$ 68,000.00	\$ 8,000.00	Good
	(2) ODB Leaf Machine (Age: 16 Y/O)	\$ 15,000.00	\$ 60,000.00	\$ 45,000.00	Fair
	(3) Zero-Turn Mower (Age: 5 Y/O)	\$ 2,000.00	\$ 5,000.00	\$ 3,000.00	Good
				\$ -	
				\$ -	
	Totals:	\$ 77,000.00	\$ 133,000.00	\$ 56,000.00	N/A

Vehicle and Equipment Replacement Schedule Multi-Year Plan
Updated 04/05/2024

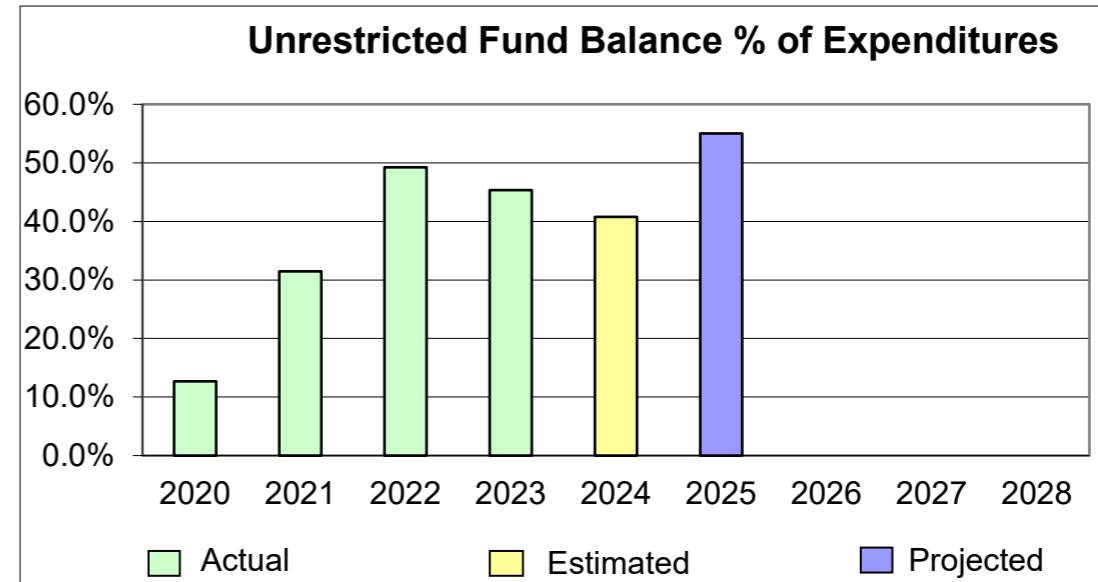
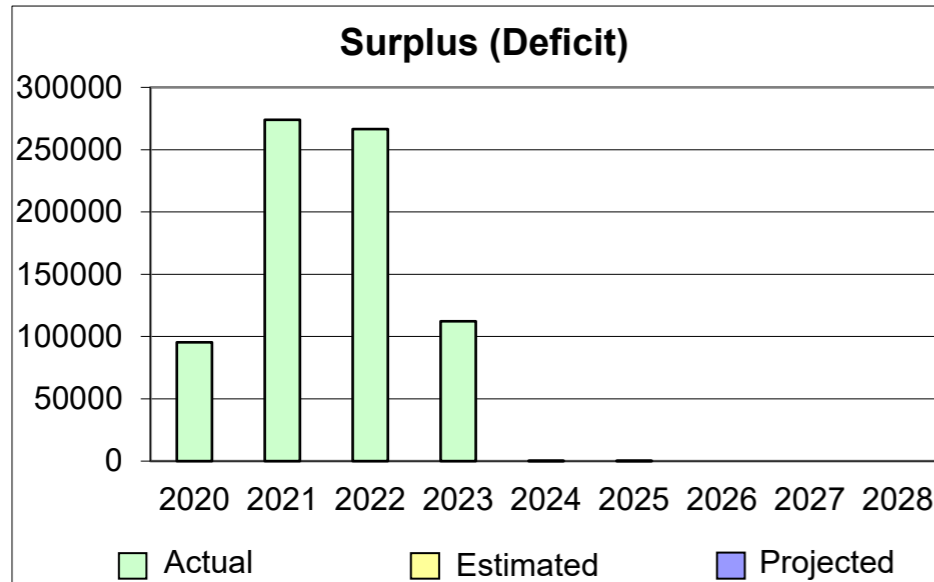
	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
2027-2028	(1) Case Loader (Age: 7 Y/O)	\$ 45,000.00	\$ 110,000.00	\$ 65,000.00	Good
	(2) 1-Ton Wacker Roller (Age: 8 Y/O)	\$ 6,000.00	\$ 12,000.00	\$ 6,000.00	Fair
	(3) Truck 12 (Age: 5 Y/O)	\$ 65,000.00	\$ 100,000.00	\$ 35,000.00	Good
	(4) Bobcat Skid Steer (Age: 5 Y/O)	\$ 48,000.00	\$ 65,000.00	\$ 17,000.00	Good
				\$ -	
				\$ -	
	Totals:	\$ 164,000.00	\$ 287,000.00	\$ 123,000.00	N/A

	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
2028-2029	(1) Kubota RTVx1100C (Age: 3 Y/O)	\$ 20,000.00	\$ 24,000.00	\$ 4,000.00	Good
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
	Totals:	\$ 20,000.00	\$ 24,000.00	\$ 4,000.00	N/A

	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
2029-2030	(1) EZ Enclosed Trailer	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00	New
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
	Totals:	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00	N/A

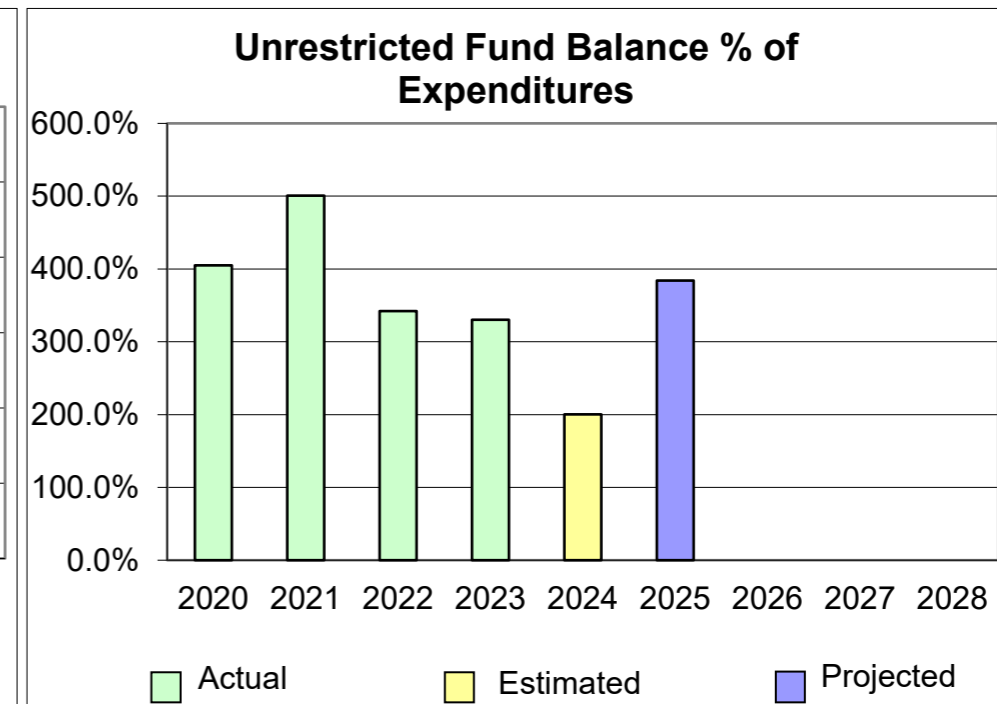
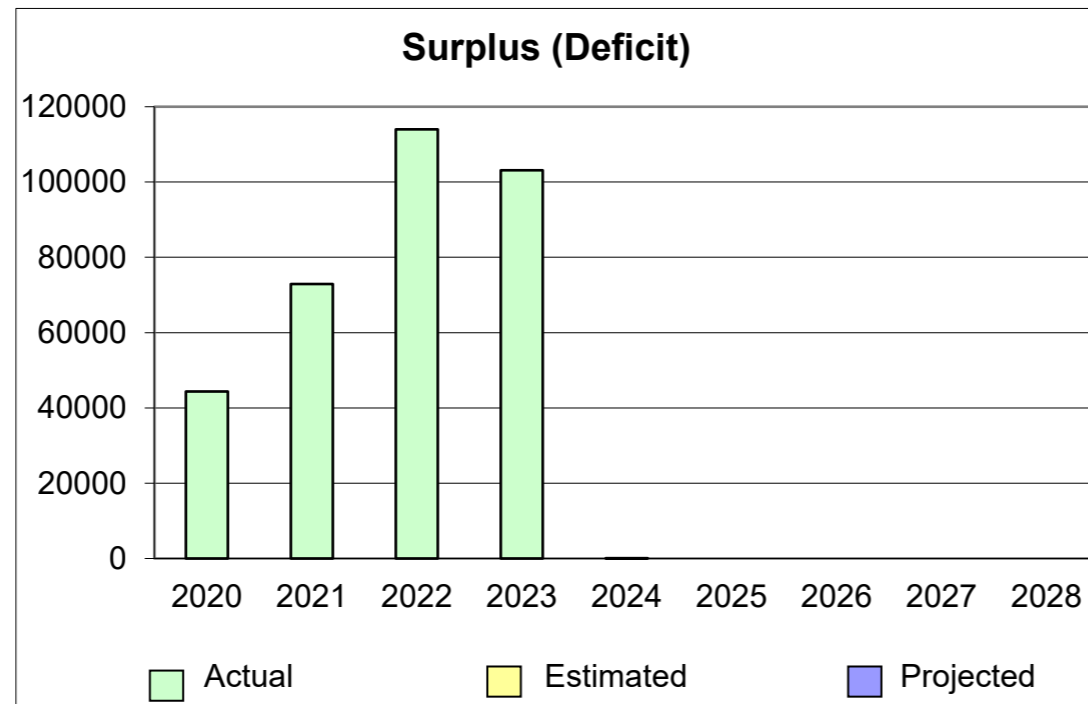
Village of Pittsford
Four Year Financial Plan, Fiscal Years 2024-2025-2027-2028
General Fund

	Actual				Estimated	Projected				Increase 2019-2020- present	Assumptions				Description	
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028		2024- 2025	2025- 2026	2026- 2027	2027- 2028		
Revenues																
Real Property Taxes	739,576	879,478	883,908	895,848	964,575	\$1,041,741	\$1,093,828	\$1,153,989	\$1,211,688	7%	8.00%	5.0%	5.5%	5.0%		
Sales and Use Tax	643,852	595,181	721,768	762,080	735,000	\$745,000	\$767,350	\$790,371	\$814,082	3%		3%	3%	3%		
State Aid	81,708	145,088	57,580	91,731	150,019	\$49,319	\$149,812	\$52,808	\$153,337	16%		1%	2%	1%		
Federal Aid	0	0	0	17,526	0		\$0	\$0	\$0	N/A		0%	0%	0%		
Interfund Transfers	0	54,425	0	0	6,175	\$100,000	\$30,000	\$145,000	\$100,000	N/A		0%	0%	0%		
Other Revenue	61,247	46,165	68,174	88,856	83,701	\$112,601	\$95,000	\$140,000	\$127,000	8%						
Total Revenues and Other Sources	\$1,526,383	\$1,720,337	\$1,731,430	\$1,856,041	\$1,939,470	\$2,048,661	\$2,135,990	\$2,282,168	\$2,406,106	6%	6%	4%	7%	5%		
Expenditures																
Personal Services	510,441	466,446	541,719	577,568	599,104	629,539	648,425	667,878	687,914	4%		3.0%	3.0%	3.0%		
Equipment and Capital Outlay	4,087	54,993	7,907	78,014	77,500	30,000	164,200	203,040	171,460	109%						
Contractual	672,869	647,683	620,039	784,417	765,718	831,470	839,785	848,183	865,146	3%		1.0%	1.0%	2.0%		
Debt Service (Principal and Interest)	73,935	90,049	89,174	88,299	93,525	87,472	131,000	217,660	217,660	6%						
Employee Benefits	169,693	187,201	206,079	215,489	264,660	290,180	316,296	344,763	375,792	12%		9%	9%	9%		
Interfund Transfers	0	0	0	0	138,963	130,000						0.0%	0.0%	0.0%		
Total Expenditures and Other Uses	\$1,431,025	\$1,446,372	\$1,464,918	\$1,743,787	\$1,939,470	\$1,998,661	\$2,099,706	\$2,281,523	\$2,317,972	4%	3%	5%	9%	2%		
Surplus (Deficit)	\$95,358	\$273,965	\$266,512	\$112,255	\$0	\$50,000	\$36,284	\$644	\$88,134							
Budgetary Reserves																
Fund Equity, Beg. of Year	249,665	345,023	618,988	885,337	1,016,798	1,016,798	1,066,798	1,103,083	1,103,727							
Fund Equity, End of Year	345,023	618,988	885,337	1,016,798	1,016,798	1,066,798	1,103,083	1,103,727	1,191,861							
Nonspendable and Restricted Fund Balance	163,544	163,869	164,054	226,096	226,096	365,059	495,059	495,059	495,059							
Unrestricted Fund Balance	\$181,479	\$455,119	\$721,283	\$790,702	\$790,702	\$701,739	\$608,024	\$608,668	\$696,802							
Unrestricted Fund Balance % of Expenditures	12.7%	31.5%	49.2%	45.3%	40.8%	35.1%	29.0%	26.7%	30.1%							



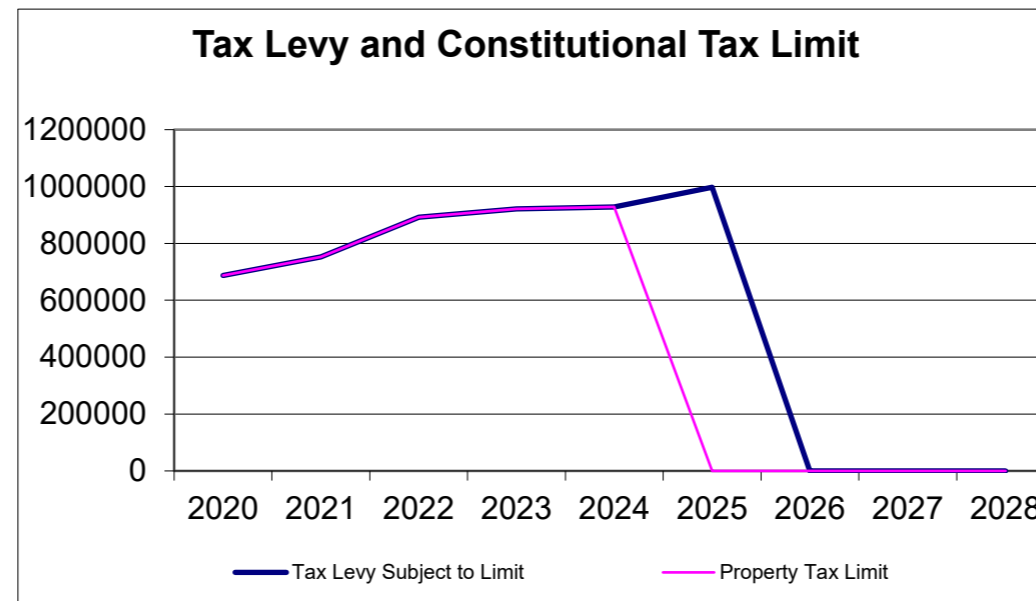
Village of Pittsford
Four Year Financial Plan, Fiscal Years 2025-2028
Sewer Fund

	Actual				Estimated	Projected				Increase 2020- present	Assumptions				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028		2024- 2025	2025- 2026	2026- 2027	2027- 2028	Description
Revenues															
Sewer Rents	214,683	221,111	277,042	286,695	321,307	323,307	339,473	356,446	374,268	11%	0.0%	5%	5%	5%	
Interest and Earnings	4,118	957	683	13,268	1,500	10,000	10,200	10,404	10,612	-22%		2%	2%	2%	
Other					1,739.5	185,000	150,000								
Total Revenues and Other Sources	\$218,801	\$222,068	\$277,725	\$299,963	\$324,547	518,307.20	499,673	\$366,850	\$384,881	10%	60%	-4%	-27%	5%	
Expenditures															
Personal Services	74,259	83,769	94,146	112,900	181,035	182,368	187,839	193,475	199,279	25%		3%	3%	3%	
Equipment and Capital Outlay	0	0	0	0		280,670	340,960	24,960	59,447	N/A					
Contractual	50,463	27,821	16,257	20,539	68,100	71,180	76,874	83,024	89,666	8%		8%	8%	8%	
Debt Service (Principal and Interest)	0	0	0	0						N/A					
Employee Benefits	49,720	37,569	53,330	63,400	75,411	91,100	99,299	108,236	117,977	11%		9%	9%	9%	
Interfund Transfers	0	0								N/A					
Total Expenditures and Other Uses	\$174,442	\$149,159	\$163,733	\$196,839	\$324,546	\$625,318.31	\$704,973	\$409,695	\$466,369	17%	93%	13%	-42%	14%	
Surplus (Deficit)	\$44,359	\$72,909	\$113,992	\$103,124	\$0	(\$107,011.11)	(\$205,300)	(\$42,845)	(\$81,489)						
Budgetary Reserves															
Fund Equity, Beg. of Year	1,050,210	1,094,569	1,167,478	1,281,470	1,384,594	1,384,594	1,277,583	1,072,283	1,029,438						
Fund Equity, End of Year	1,094,569	1,167,478	1,281,470	1,384,594	1,384,594	1,277,583	1,072,283	1,029,438	947,949						
Nonspendable and Restricted Fund Balance	388,089	420,545	721,229	734,497	734,497	549,497	399,497	399,497	399,497						
Unrestricted Fund Balance	\$706,480	\$746,933	\$560,241	\$650,097	\$650,097	\$728,086	\$672,786	\$629,941	\$548,452						
Unrestricted Fund Balance % of Expenditures	405.0%	500.8%	342.2%	330.3%	200.3%	116.4%	95.4%	153.8%	117.6%						



Village of Pittsford
Four Year Financial Plan, Fiscal Years 2025-2028
Levy and Employment (Levy data need only be entered for local governments covered by the Constitutional Tax Limit)

	Actual				Estimated	Projected				Avg Ann Increase	Assumptions				Description
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028		2020-present	2024-2025	2025-2026	2026-2027	
Levy and Assessed Value / Rate															
Levy	739,576	879,477	883,698	896,604	967,575	1,041,741	1,093,828	1,153,989	1,211,688	7%					
Assessed Value of Taxable Property	184,894,112	186,346,964	187,224,244	189,958,518	191,004,982	191,961,672	193,881,289	195,820,102	197,778,303	1%		1%	1%	1%	Calculated (Levy/Assessed Value)
Tax Rate per \$1,000 of Assessed Value	4.00	4.72	4.72	4.72	5.0657	5.42681860	5.64	5.89	6.13	6%	---	---	---	---	
Full Value and FV Rate															
Equalization Rate (available from ORPS) (Counties enter 1)	1.00	1.00	0.95	0.91	0.82	0.78				-5%	---	---	---	---	Based on approximate assessments as a percent of full value
Full Market Value of Taxable Property	184,894,112	186,346,964	197,078,152	208,745,624	232,932,905	246,104,708				6%	---	---	---	---	Calculated (AV/Equalization Rate)
Tax Rate per \$1000 of Full Value	4.00	4.72	4.48	4.30	4.15	4.23				1%	---	---	---	---	Calculated (Levy/Full Value)
Tax Limit															
Property Tax Limit	687,078	752,041	891,947	921,946	928,365	4,284,833				8%	---	---	---	---	Based on calculation (CTL=2% of full value 5-yr rolling avg)
Exclusions to Tax Limit	0	0	0	0	0					N/A	---	---	---	---	Based on projected exclusions
Tax Levy Subject to Limit	687,078	752,041	891,947	921,946	928,365	1,041,741	1,093,828	1,153,989	1,211,688	8%	---	---	---	---	Calculated (Levy minus Exclusions)
Number of Employees	13	13	13	13	14					2%					
Total Debt Service	73,935	90,049	89,174	88,299	93,525	93,525	21,244	22,048	22,882	6%					



**Village of Pittsford
Four Year Financial Plan, Fiscal Years 2025-2028
Major Fund Summary**

	Actual				Estimated	Projected				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	
General Fund										
Revenues and Other Sources	\$1,526,383	\$1,720,337	\$1,731,430	\$1,856,041	\$1,939,470	\$2,048,661	\$2,135,990	\$2,282,168	\$2,406,106	
Expenditures and Other Uses	\$1,431,025	\$1,446,372	\$1,464,918	\$1,743,787	\$1,939,470	\$1,998,661	\$2,099,706	\$2,281,523	\$2,317,972	
Surplus (Deficit)	\$95,358	\$273,965	\$266,512	\$112,255	\$0	\$0	\$0	\$0	\$0	
Unrestricted Fund Balance	\$181,479	\$455,119	\$721,283	\$790,702	\$790,702	\$701,739	\$608,024	\$608,668	\$696,802	
Sewer Fund										
Revenues and Other Sources	\$218,801	\$222,068	\$277,725	\$299,963	\$324,547	\$518,307	\$499,673	\$366,850	\$384,881	
Expenditures and Other Uses	\$174,442	\$149,159	\$163,733	\$196,839	\$324,546	\$625,318	\$704,973	\$409,695	\$466,369	
Surplus (Deficit)	\$44,359	\$72,909	\$113,992	\$103,124	\$0	\$0	\$0	\$0	\$0	
Unrestricted Fund Balance	\$706,480	\$746,933	\$560,241	\$650,097	\$650,097	\$728,086	\$672,786	\$629,941	\$548,452	
All Major Funds										
Revenues and Other Sources	\$1,745,184	\$1,942,405	\$2,009,155	\$2,156,004	\$2,264,017	\$2,566,968	\$2,635,663	\$2,649,018	\$2,790,987	
Expenditures and Other Uses	\$1,605,467	\$1,595,531	\$1,628,651	\$1,940,626	\$2,264,016	\$2,623,979	\$2,804,679	\$2,691,218	\$2,784,341	
Surplus (Deficit)	\$139,717	\$346,874	\$380,504	\$215,379	\$1	\$0	\$0	\$0	\$0	
Unrestricted Fund Balance	\$887,959	\$1,202,052	\$1,281,524	\$1,440,799	\$1,440,799	\$1,429,825	\$1,280,809	\$1,238,609	\$1,245,255	
Unrestricted Fund Balance % of Expenditures	55.3%	75.3%	78.7%	74.2%	63.6%	54.5%	45.7%	46.0%	44.7%	

