



**City of Geneva, New York  
2018 City Budget  
Appendices**



## **Operating Budget Policy**

### **Statement of Intent:**

It is the intent of the Geneva City Council that the City's operating budget will serve as a comprehensive overview of spending and operations for the coming year, as well as a high-level overview of the City's financial health. City Council expects that the City Manager and his team will develop the budget in a collaborative manner, taking strategic and policy direction from City Council and translating it into a plan for operations that achieves Council's vision.

### ***Section 1.1: Budget Development and Scope***

#### **Development Calendar:**

In general, the City Council expects to obtain the City Manager's budget proposal with adequate time to review, discuss, debate, and determine an ultimate spending plan for the coming year. In accordance with the City's Charter, Section 5.10, the budget shall be adopted by City Council no later than October 31 of any given year.

A typical budget development calendar shall be executed as follows:

<b><u>Activity</u></b>	<b><u>Due Date</u></b>
Presentations by Community Partners	Completed NLT May 15 <sup>th</sup>
Council Statement of Priorities	Completed NLT June 1 <sup>st</sup>
City Manager's Directive to Staff	Completed NLT June 1 <sup>st</sup>
Manager's Budget Presentation	Completed NLT September 1 <sup>st</sup>
Resolution Establishing Public Hearing	Completed NLT September 15 <sup>th</sup>
Budget Work Session 1	Completed NLT October 1 <sup>st</sup>
Public Hearing	Completed NLT October 8 <sup>th</sup>
Budget Work Session 2	Completed NLT October 15 <sup>th</sup>
Additional Work Session	Scheduled as Needed
Budget Adoption	Completed NLT October 31 <sup>st</sup>

#### **Budget Format/Contents:**

The City Manager shall present the budget in a line-item format, with revenues and expenditures categorized according to the City's Chart of Accounts. For each department, and for interdepartmental expenditures and partner agencies, the City Manager shall provide actual costs for the most recent cycle available and budgeted amounts for the previous budget year. The City Manager shall also provide

actual revenue amounts for the most recent cycle available and budgeted amounts for the previous budget year.

In addition to these items, the budget shall also include:

- Five-Year Debt Forecast
- Identification and explanation of any significant revenue or expenditure variance from previous year (greater than 15%)
- Explicit identification of funding amounts for any partner agency
- A 10-year “dashboard” of major cost and revenue centers
- Identification of existing PILOT agreement terms (beneficiary, annual payment, years remaining)
- Five-Year Capital Improvement Plan
- Bargaining Unit Agreement Terms and Status (salary increase, health care program, years remaining)
- Departmental salaries by position

### *Section 1.2: Budget Basis*

The annual budget will be developed in accordance with Generally Accepted Accounting Standards as promulgated by the Governmental Accounting Standards Board. To the extent possible, expenditures for purchases of equipment, services, materials, or supplies will be accounted for in the budget period for which they were purchased.

Revenues will be accounted for in the same period during which they were received. Tax, utility rate, fee amounts and other revenue methodology changes are effective for revenues received in the budget cycle for which they were adopted; unless otherwise specified by statute or ordinance.

### *Section 1.3: Budget Roles/Responsibilities*

Development and management of the operating budget is the responsibility of multiple agencies with a range of roles. Generally, these roles are set out below:

#### City Council:

It is the responsibility of City Council to provide policy and vision direction to the City Manager prior to development of the budget. Additionally, Council maintains an oversight role, receiving and reviewing monthly reports on department activities and quarterly reports on financial matters. From this information, it is the responsibility of Council to provide any amended direction to the City Manager. Finally, it is City Council’s role to receive, review, facilitate public comment on, and engage in debate regarding the City Manager’s budget proposal. Ultimately, it is Council’s responsibility to adopt the budget.

City Manager:

It is the City Manager's responsibility to take policy and vision direction from City Council and translate this into an annual operating budget, under the terms of this and other applicable policies. The City Manager is charged with providing Council's vision and policy direction to the staff in such a way as to receive budget proposals that closely align with Council's vision. It is also the responsibility of the City Manager to execute Council's adopted budget as directed, and with regular oversight and feedback from the Council. It is the City Manager's responsibility to take regular reports from the Comptroller and provide financial and program updates to the Council.

Comptroller:

It is the Comptroller's responsibility to develop data in such a manner as to provide a clear picture of the City's financial health. The Comptroller shall accurately record all expenditure and revenue information, and prepare reports for the City Manager on financial progress toward Council's vision. The Comptroller also maintains responsibility for the Budget Control activities, as directed by this policy.

Agency Head:

It is the responsibility of any department or agency head to execute all programs and services with an eye toward cost-effectiveness and efficiency. Department and Agency heads are responsible for regularly reviewing their progress against program goals and expenditure allocations.

*Section 1.4: Budget Control*

The Comptroller shall ensure that the City Council's budget directives are executed in a manner consistent with Council intent, this policy, and appropriate accounting standards.

As provided for in the City Charter, Section 5.3, changes to the approved budget may be made in a variety of scenarios. Changes internal to any department or agency may be done with approval by the City Manager. These changes will be accounted for via the City's electronic financial system so that accurate expenditure tracking is possible.

Changes external to a department, including any change to revenue forecasting or interfund transfers, must be made by City Council via a budget amendment resolution. The resolution shall indicate the expenditure line item to be adjusted, and how the funds will be acquired to support new expenditures.

*Section 1.5: Balanced Budget*

The City Manager shall present, and City Council adopt a balanced budget for each fiscal year. To the extent feasible, recurring expenditures will be offset by recurring revenues. One-time revenues may be applied to balance the budget in cases where discrete, one-time expenditures are identified.

Fund balances may be applied in accordance with Council's adopted fund balance policy.

## **Revenue and Expenditure Policy**

### **Statement of Intent:**

It is the intent of City Council to provide clear direction to staff on generation, tracking, and expenditure of taxpayer investment and other revenues. Sound, reasonable forecasting, based on significant data will be balanced against conservative expenditures. Management of costs associated with staffing, along with strict limitations on post-employment benefits will be exercised.

### ***Section 2.1: Revenue Diversification/Stabilization***

In order to limit revenues needed from property tax levy and application of water and wastewater rates, staff will work to identify new, non-tax/rate revenues.

In general, one-time revenues, including fund balance appropriations shall only be used to address one-time costs. Use of one-time revenues to address long-term cost increases shall be avoided.

When forecasts identify potentially significant fluctuations of property tax or water/wastewater rates, the City Manager shall develop, and City Council may approve a phase-in plan, identifying potential uses of one time revenues, including fund balances.

### ***Section 2.2: Revenue and Expenditure Forecasting***

In budget development, the City Manager shall utilize forecasts that are conservative, objective, and reasonable. When available, a five-year historical track should be used, and when requested, a statement of assumptions should be provided for any revenue or expenditure forecast.

The Comptroller shall maintain a ten-year data set, including discrete tracking of major revenue sources and expenditure categories and aggregate tracking of all other revenues and expenditures. The Office of Neighborhood Initiatives shall augment this data set with population, household data, and other useful demographic information.

### ***Section 2.3: User Fees***

In general, user fees are acceptable tools for cost recovery for certain services. When developing a cost-offset proposal, the City Manager shall make a report to Council advising as to whether the proposed or affected service is seen as “essential” or “premium.” For “premium services” the City Manager may recommend user fees to ensure that taxpayer investments are not unnecessarily applied.

In cases where fee increases or new fees are anticipated to be recommended in an upcoming budget, the City Manager should provide a separate presentation to Council on reason for fee, methodology for calculation, and other appropriate information prior to including the fee in budget proposals.

#### *Section 2.4: Staffing Expenditures*

All new staff positions should be presented as part of the annual budget presentation. For any new position, the City Manager should demonstrate why the addition of personnel is preferable or appropriate in lieu of partnership or technology investments.

It is the position of City Council that staff salaries should be aligned and competitive with positions of similar responsibility in the marketplace.

With respect to post-employment compensation and benefits, it is the policy of City Council that existing benefits should, under no circumstances, be enhanced. No further benefits should be developed as it relates to payments beyond completion of service with the City of Geneva.

#### *Section 2.5: Program Review*

As part of the budget development process, the City Manager will prepare a list of essential services and those considered “premium services.” In the case of premium services, the Manager will provide associated cost of providing programs or services. City Council may offer thoughts or prioritization of these services in an effort to guide the Manager’s budget decision-making processes.

## **Fund Balance Policy**

### **Statement of Intent:**

It is City Council's policy to maintain an unrestricted fund balance to provide for adequate emergency reserves and to assist with fluctuations in revenue receipts. Fund balances shall be maintained in each of the three major funds—General, Water, and Sewer—and kept in the manner proscribed below.

#### *Section 3.1: How Funded*

At the close of the fiscal year, any revenues received in excess of expenditures, unless otherwise designated, shall be placed in the undesignated fund balance for the respective fund for which revenues were realized.

In development of the budget proposal, the City Manager shall advise City Council of the undesignated fund balance levels in each fund. Should the level in any fund be below targeted balances as identified below, the budget proposal shall indicate a funding mechanism for replenishment to minimum levels.

#### *Section 3.2: Appropriate Levels*

##### General Fund:

The undesignated fund balance in the General fund shall be between ten and fifteen percent of the most recently adopted General Fund budget; exclusive of fund balance appropriations.

##### Utility Funds:

The undesignated fund balance in the Water and Wastewater funds shall be between thirty and thirty-five percent of the most recently adopted Water and Wastewater Fund budgets, respectively; exclusive of fund balance appropriations.

##### Example:

The 2013 Water Fund Budget is \$3,510,000. There is an appropriated fund balance of \$506,000 in the budget. This leaves \$3,004,000 in revenues exclusive of fund balance appropriations. The undesignated fund balance should be between \$901,200 and \$1,051,400.

#### *Section 3.3: Appropriate Use/Process for Use*

Fund balance appropriations should be treated as one-time revenue sources, and utilized as such in accordance with City Council's Revenue policies. In most cases, fund balance appropriations should be used to offset costs of one-time expenditures.

In limited circumstances, Council may direct staff to utilize fund balances to mitigate significant swings in recurring revenues. In cases where property tax or utility rates would require significant increases to meet expenditure needs, Council may choose to use fund balances to "phase in" necessary increases.

In all cases fund balances must be appropriated via the budget development or budget amendment process.

## **Capital Improvement Policy**

### **Statement of Intent:**

It is the intent of the Geneva City Council that public facilities will be developed and maintained in a mission-optimizing, cost-effective, efficient manner. A well-reasoned, data-driven capital program will be developed and updated regularly, and an appropriate level of funding will be applied from fiscally responsible sources.

### *Section 4.1: Capital Improvement Plan*

A plan for capital investments will be developed and updated regularly with new projects, including the development of new projects and the maintenance of existing facilities.

### Scope:

The capital plan will be a five-year overview of proposed capital investments. For the purposes of this policy, a capital project is defined as any improvement to a public facility in excess of \$25,000—including multiple projects in the same facility that total more than \$25,000.

### Project Selection:

The City Manager, with support from key departments, will propose projects for the Capital Improvement Plan that are congruent with City Council's Strategic Imperatives, address components of an adopted plan or study, or address maintenance needs of a particular public facility. In terms of project ranking, projects that address the greatest number of the qualifiers outlined above.

### Plan Development Roles/Responsibilities:

The City Manager, with support from key departments, will develop annual recommendations for changes to, or implementation of the Capital Improvement Plan. City Council is responsible for reviewing staff recommendations, making suggested changes, and ultimately adopting the five-year plan.

### *Section 4.2: Capital Budgeting*

In accordance with the City Charter, Section 5.6, City Council will make an annual capital appropriation. Such appropriations may address current project costs or the cost of borrowing against projects.

### Project Advancement:

Each year, as part of the budget development process, the City Manager will make recommendations as to which projects from the Capital Improvement Plan will be funded in the upcoming fiscal year. In general, projects ranked highest on the plan will advance first. City Council will review project recommendations and adopt a capital budget as part of the budget adoption process.

### Minimum Capital Spending:

As directed by the City Charter, City Council will appropriate capital dollars according to the taxable assessed value of property in the City. The formula for such appropriation is total taxable value divided



by \$1,000 and multiplied by .7. For example, the 2013 total taxable assessed value in the City is \$363,016,022. The capital base is \$363,016, which when applying the appropriation factor requires a minimum appropriation of \$254,111 in capital appropriations.

#### *Section 4.3: Capital Financing*

As part of the budget development process the City Manager will propose a financing plan for capital appropriations.

#### Pay-Go vs. Debt Financing:

The City Manager will evaluate capital reserves and undesignated fund balance to identify potential cash funding sources for capital projects. In the event that reserve/fund balance levels are not sufficient to address capital needs, or in other cases deemed appropriate by City Council, the Manager will explore debt financing.

#### Appropriate Debt Instruments:

In all cases, the City Manager shall ensure that the length of the debt instrument does not exceed the expected useful life of the capital project to be financed. When evaluating capital financing instruments, the City Manager will examine total cost of borrowing and determine the most cost-effective instrument for borrowing. City Council shall approve all debt transactions.

#### Remaining Balances:

In cases where capital appropriations or debt financing exceeds the funds necessary to complete the capital project, the City Manager shall make a recommendation to City Council on appropriate use of the remaining balance. City Council may designate such funds to be used for other projects in the capital plan, direct the Manager to apply the funds to the appropriate reserve account, or apply remaining funds to temporary debt instrument relief.

**APPENDICES B -C**  
**Labor Unit Overview**  
**PILOT Agreement Overview**

**APPENDIX B**

***Labor Agreements***

Unit	Contract Expiration	2018 Increase	2018 Health Plan
Municipal Employees	12/31/2017	2.00%	Core
Police--Command	12/31/2018	1.50%	Core
Police--Officers	12/31/2017	TBD	Core
Fire	12/31/2019	2.00%	Core
Public Works--Foremen	12/31/2019	1.50%	Core
Public Works--Laborers	12/31/2017	2.50%	Core

**APPENDIX C**

***PILOT Agreements***

Company	Year/Term	2017 Payment	2018 Payment
Guardian Industries	21 of 25	\$406,003	\$504,405
Zotos International	22 of 25	\$132,973	\$141,859
Finger Lakes Rail	4 of 10	\$3,690	\$3,500
Geneva Shopping Center LLC	5 of 15	\$13,000	\$13,000
Geneva Shopping Center LLC	5 of 15	\$5,000	\$5,000
Geneva Land LLC	5 of 10	\$0	\$0
Geneva Lakefront Hotel	21 of 30	\$245,751	\$273,057
Geneva Housing Authority	Continuous	Variable	Variable
LNB Operations Center	1 of 20	\$0	\$8,920
Wine Country Hospitality	2 of 15	\$10,617	\$10,258

**APPENDIX D:  
FIVE YEAR DEBT FORECAST**

**General Fund**

<b>Instrument Name</b>	<b>2018 Payment</b>	<b>2019 Payment</b>	<b>2020 Payment</b>	<b>2021 Payment</b>	<b>2022 Payment</b>
Energy Efficiency Project	\$ 291,327	\$ 291,327	\$ 291,327	\$ 291,327	\$ 291,327
Installment Purchase Debt	\$ 417,245	\$ 363,948	\$ -	\$ -	\$ -
2005 Serial Bond Issue	\$ 99,398	\$ 67,279	\$ -	\$ -	\$ -
2007 Serial Bond Issue	\$ 140,688	\$ 135,893	\$ 131,098	\$ 126,225	\$ -
2010 Serial Bond Issue	\$ 381,400	\$ 380,643	\$ 373,658	\$ 368,078	\$ 357,441
2013 Serial Bond Issue	\$ 325,475	\$ 328,100	\$ 251,475	\$ 255,600	\$ 76,788
Bond Anticipation Notes*^	\$ 632,277	\$ 932,340	\$ 1,222,640	\$ 1,430,140	\$ 1,600,140
<b>Total</b>	<b>\$ 2,287,810</b>	<b>\$ 2,499,529</b>	<b>\$ 2,270,197</b>	<b>\$ 2,471,370</b>	<b>\$ 2,325,696</b>

**Water Fund**

<b>Instrument Name</b>	<b>2018 Payment</b>	<b>2019 Payment</b>	<b>2020 Payment</b>	<b>2021 Payment</b>	<b>2022 Payment</b>
Energy Efficiency Project	\$ 34,465	\$ 34,465	\$ 34,465	\$ 34,465	\$ 34,465
2011 Serial Bond Issue	\$ 34,003	\$ -	\$ -	\$ -	\$ -
2000B Serial Bond Issue	\$ 100,926	\$ 100,320	\$ 96,812	\$ -	\$ -
2004 Serial Bond Issue	\$ 44,080	\$ 42,822	\$ 41,553	\$ 40,266	\$ 38,961
2005 Serial Bond Issue	\$ 39,759	\$ 40,519	\$ 41,180	\$ 39,780	\$ 37,400
2007 Serial Bond Issue	\$ 46,896	\$ 45,298	\$ 43,699	\$ 42,075	\$ -
2010 Serial Bond Issue	\$ 128,991	\$ 131,018	\$ 133,865	\$ 130,490	\$ 126,990
2013 Serial Bond Issue	\$ 480,056	\$ 475,494	\$ 470,806	\$ 184,556	\$ 181,806
Bond Anticipation Notes*^	\$ 493,861	\$ 561,861	\$ 633,861	\$ 783,861	\$ 903,861
<b>Total</b>	<b>\$1,403,037</b>	<b>\$1,431,796</b>	<b>\$1,496,242</b>	<b>\$1,255,493</b>	<b>\$1,323,483</b>

**Sewer Fund**

<b>Instrument Name</b>	<b>2018 Payment</b>	<b>2019 Payment</b>	<b>2020 Payment</b>	<b>2021 Payment</b>	<b>2022 Payment</b>
Energy Efficiency Project	\$ 11,190	\$ 11,190	\$ 11,190	\$ 11,190	\$ 11,190
Installment Purchase Debt	\$ 77,166	\$ 31,933	\$ 31,933	\$ 31,933	\$ 31,933
2011 Serial Bond Issue	\$ 87,798	\$ -	\$ -	\$ -	\$ -
2004 Serial Bond Issue	\$ 29,533	\$ 28,622	\$ 27,703	\$ 26,771	\$ 25,826
2005 Serial Bond Issue	\$ 55,755	\$ 56,011	\$ 53,220	\$ 51,420	\$ 50,600
2007 Serial Bond Issue	\$ 62,528	\$ 60,397	\$ 58,266	\$ 56,100	\$ -
2008 Serial Bond Issue	\$ 455,552	\$ 455,552	\$ 455,552	\$ 455,552	\$ 455,552
2010 Serial Bond Issue	\$ 281,628	\$ 280,046	\$ 273,384	\$ 270,395	\$ 266,519
2011 Serial Bond Issue	\$ 110,288	\$ 107,100	\$ 103,913	\$ 100,619	\$ 97,219
2013 Serial Bond Issue	\$ 412,275	\$ 407,150	\$ 406,963	\$ 401,713	\$ 401,400
Bond Anticipation Notes*^	\$ 436,731	\$ 439,731	\$ 509,231	\$ 669,231	\$ 754,231
<b>Total</b>	<b>\$ 2,020,442</b>	<b>\$ 1,877,732</b>	<b>\$ 1,931,354</b>	<b>\$ 2,074,924</b>	<b>\$ 2,094,470</b>

\*Includes all debt not currently placed in permanent financing

^Assumes fully-funded capital program

**Appendix E  
Debt Instrument Detail**

Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
001.9710.6085	2010 Serial Bond Issue	\$391,995	\$381,400	\$1,792,000	11/15/2023
001.9710.7085					
	<i>Projects</i>	<i>Status</i>			
	Avenue A, B & C Reconstruction	Complete			
	Recreation Complex Renovations	Complete			
	Jefferson/Beacon Reconstruction	Complete			
	Larchmont/Pleasant Reconstruction	Complete			
	Route 14N Reconstruction	Complete			
	Washington/West Reconstruction	Complete			

Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
001.9710.6014	2014 Serial Bond Issue	\$332,725	\$325,475	\$1,480,000	08/01/2028
001.9710.7014					
	<i>Projects</i>	<i>Status</i>			
	Sharon/Norwood/Cross Reconstruction	Complete			
	Lewis St Reconstruction	Complete			
	Acquisition of Fire Truck	Complete			
	Cemetery Arch Replacement	Complete			
	Lakefront Dock Improvements	Complete			
	McDonough Park Building	Complete			
	Lakefront Park Seawall/Boat Launch	Complete			
	Pulteney Park Site Improvements	Complete			

Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
001.9710.6050	2005 Serial Bond Issue	\$145,893	\$99,398	\$161,000	11/15/2019
001.9710.7050					
	<i>Projects</i>	<i>Status</i>			
	High St Reconstruction	Complete			
	Demo of City Property / Market Basket	Complete			
	City Hall Renovations	Complete			
	Recreation Complex/Hockey Rink Facility	Complete			
	W North St Reconstruction	Complete			
	Lyceum St Reconstruction	Complete			
	Geneva St Reconstruction	Complete			

Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
001.9710.6060	2007 Serial Bond Issue	\$145,484	\$140,688	\$495,000	11/15/2021
001.9710.7060					
	<i>Projects</i>	<i>Status</i>			
	Demo of City Property / Foundry	Complete			
	E Castle St Reconstruction	Complete			
	Brook St Bridge Replacement	Complete			
	Garden St Reconstruction	Complete			
	Greenhurst Ave Reconstruction	Complete			
	Division St Reconstruction	Complete			

Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
001.9730.6000	Bond Anticipation Note	\$381,223	\$632,277	\$8,745,399	TBD
001.9730.7000					
	<i>Projects</i>				
	Lakefront Improvement Phase 1				Complete
	Lakefront Improvement Phase 2				Complete
	Acquisition & Demo of City Property				Complete
	Buildings & Grounds Roof and Aux Bldg				Complete
	Lakefront Improvement Phase 3				In Progress
	N Genesee St Recon & Repaving				Complete
	N Wadsworth St Recon & Improvement				Complete
	Pulteney St Recon & Repaving				Complete
	City Hall Generator				Complete
	Acquisition of Heavy Rescue Fire Truck				Complete
	Park Improvements				In Progress
	Events Center Noise Dampening				Complete
	Demo of City Property				Complete
	City Hall Improvements				In Progress
	Clark St Recon & Repaving				Complete
	Jackson St Demo				Complete
	Downtown Wi-Fi				Complete
	LED Street Lighting				In Progress
	Innovation Kitchen				Complete

**Appendix E  
Debt Instrument Detail**

<b>Line Item</b>	<b>Instrument</b>	<b>2017 Debt Service</b>	<b>2018 Debt Service</b>	<b>Outstanding Principal</b>	<b>Maturity Date</b>
002.9710.6080 002.9710.7080	2011 Serial Bond Issue  <i>Projects</i> Reconstruction of Water Lines - Forge Ave	\$34,966	\$34,003	\$33,500	11/15/2018
		<i>Status</i> Complete			
002.9710.6084 002.9710.7084	2000 Serial Bond Issue  <i>Projects</i> Water Reservoir Tank	\$97,962	\$100,926	\$285,000	07/15/2020
		<i>Status</i> Complete			
002.9710.6085 002.9710.7085	2010 Serial Bond Issue  <i>Projects</i> Reconstruction of Water Lines - Avenues A, B, C Reconstruction of Water Lines - Jefferson/Beacon Reconstruction of Water Lines - Route 14N Reconstruction of Water Lines - Washington/West	\$131,884	\$128,991	\$1,114,000	11/15/2028
		<i>Status</i> Complete Complete Complete Complete			
002.9710.6086 002.9710.7086	2010 Serial Bond Issue  <i>Projects</i> Reconstruction of Water Lines - S Main St Reconstruction of Water Lines - Wadsworth/Exchange	\$45,312	\$44,080	\$345,500	11/15/2030
		<i>Status</i> Complete Complete			
002.9710.6014 002.9710.7014	2004 Serial Bond Issue  <i>Projects</i> Improvements to Water Plant Replacement of Water Meters Reconstruction of Water Lines - Lewis St Water Lines - Sharon/Norwood/Cross	\$489,556	\$480,056	\$3,295,000	08/01/2040
		<i>Status</i> Complete Complete Complete Complete			
002.9710.6050 002.9710.7050	2005 Serial Bond Issue  <i>Projects</i> Replacement of Water Lines - W North St Replacement of Water Lines - Lyceum St Replacement of Water Lines - Geneva St	\$44,019	\$39,759	\$236,000	11/15/2024
		<i>Status</i> Complete Complete Complete			
002.9710.6060 002.9710.7060	2007 Serial Bond Issue  <i>Projects</i> Reconstruction of Water Lines - Greenhurst Ave Improvements to Water Plant	\$48,495	\$46,896	\$165,000	11/15/2021
		<i>Status</i> Complete Complete			

Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
002.9730.6000	Bond Anticipation Note	\$266,514	\$493,861	\$7,751,751	TBD
002.9730.7000					
	<i>Projects</i>				<i>Status</i>
	N Genesee St Water Line Reconstruction				Complete
	N Genesee St Water Mains				Complete
	N Wadsworth St Water Mains				Complete
	Pulteney St Water Lines				Complete
	City Hall Generator				Complete
	Lochland Rd Water Main				Complete
	Water Treatment Plant Improvements				In Progress
	City Hall Improvements				In Progress
	Clark St Water Lines				Complete
	WTP Improvements - Pre Emption Rd				In Progress

**Appendix E  
Debt Instrument Detail**

Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
003.9710.6080 003.9710.7080	1999 Serial Bond Issue	\$90,284	\$87,798	\$86,500	11/15/2018
	<i>Projects</i>				
	Reconstruction of Sewer Lines - Forge Ave				Complete
	Reconstruction of Sewer Lines				Complete
Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
003.9710.6087 003.9710.7087	2014 Serial Bond Issue	\$30,425	\$29,533	\$199,500	11/15/2030
	<i>Projects</i>				
	Reconstruction of Sewer Lines - S Main St				Complete
	Reconstruction of Sewer Lines - Wadsworth/Exchange				Complete
	Reconstruction of Sewer Lines - Middle St				Complete
Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
003.9710.6014 003.9710.7014	2004 Serial Bond Issue	\$412,338	\$412,275	\$5,950,000	09/01/2042
	<i>Projects</i>				
	Sewer Lines - Sharon/Norwood/Cross				Complete
	Reconstruction of Sewer Lines - Lewis St				Complete
	Marsh Creek Wastewater Treatment Plant				Complete
Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
003.9710.6050 003.9710.7050	2005 Serial Bond Issue	\$52,363	\$55,755	\$318,000	11/15/2024
	<i>Projects</i>				
	Replacement of Sewer Lines - W North St				Complete
	Replacement of Sewer Lines - Lyceum St				Complete
	Replacement of Sewer Lines - Geneva St				Complete
Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
003.9710.6060 003.9710.7060	2007 Serial Bond Issue	\$64,659	\$62,528	\$220,000	11/15/2021
	<i>Projects</i>				
	Reconstruction of Sewer Lines - Garden St				Complete
	Reconstruction of Sewer Lines - Greenhurst Ave				Complete
Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
003.9710.6091 003.9710.7091	2008 Serial Bond Issue	\$455,552	\$455,552	\$9,566,586	05/27/2038
	<i>Projects</i>				
	WWTP Improvements				Complete
Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
003.9710.6081 003.9710.7081	2011 Serial Bond Issue	\$113,475	\$110,288	\$680,000	11/15/2025
	<i>Projects</i>				
	Reconstruction of Sewer Lines - Route 14N				Complete
	Sewer Lines - Throughout City				Complete
Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
003.9710.6088 003.9710.7085	2010 Serial Bond Issue	\$277,965	\$281,628	\$2,289,000	11/15/2028
	<i>Projects</i>				
	Reconstruction of Sewer Lines - Avenues A, B, C				Complete
	Reconstruction of Sewer Lines - Jefferson/Beacon				Complete
	Reconstruction of Sewer Lines - Larchmont/Pleasant				Complete



Reconstruction of Sewer Lines - Washington/West  
Wastewater Treatment Plant Phase II Improvements

Complete  
Complete

Line Item	Instrument	2017 Debt Service	2018 Debt Service	Outstanding Principal	Maturity Date
003.9730.6000	Bond Anticipation Note	\$305,179	\$436,731	\$6,606,693	TBD
003.9730.7000					
	<i>Projects</i>				<i>Status</i>
	N Genesee St Sewer Line Reconstruction				Complete
	Marsh Creek Sewage Pump Replacement				Complete
	N Wadsworth Sewer Lines				Complete
	Pulteney St Sewer Lines				Complete
	City Hall Generator				Complete
	Gulvin Park WWTP Improvements				Complete
	Marsh Creek WWTP Improvements				Complete
	City Hall Improvements				In Progress
	Clark St Sewer Lines				Complete
	Sewer Lining				Complete
	Doran Ave WWTP Improvements - Weirs				In Progress
	Doran Ave WWTP Improvements - Belt Press				In Progress
	Doran Ave WWTP Improvements - Pump Controls				In Progress

**Appendix F  
Property Tax Cap Calculation  
Fiscal Year 2018**

Category	Amount
Prior Year Levy	\$ 7,407,665
Reserve Amount*	\$ -
Tax Base Growth Factor**	1.0121
PILOTS 2017	\$ 922,293
Torts Allowance 2017***	\$ -
Levy Growth Factor****	1.0184
PILOTS 2018	\$ 1,011,499
Carryover*****	\$ -
<b>Tax Levy Limit</b>	<b>\$ 7,471,731</b>
Transfer of Government Function^	\$ -
Tort Allowance 2018	\$ -
Pension Allowance^^	\$ -
<b>Allowable Levy</b>	<b>\$ 7,471,731</b>

\*Reserves are required if a community overrides the tax cap. The excess funds, over and above the authorized cap, are to be placed in a reserve account, and only used if needed. If not needed, the reserve account is to be used to offset levy increases in future years.

\*\*Base Growth Factor is measured as a multi-year average of a community's tax base growth.

\*\*\*Large payments for lawsuits are excluded from limits under the cap.

\*\*\*\*The levy growth factor is calculated as 2% or CPI growth, whichever is lower.

\*\*\*\*\*Any unused levy growth may be carried over one year.

^Governments who achieve savings through consolidation may apply to the state for a cap credit.

^^A portion of pension growth (anything over 2 percentage points) is credited against the cap.

## Constitutional Debt Limit

Fiscal Year	Assessment Roll Date	Taxable Full Value
2018	8/1/2017	\$400,081,288
2017	8/1/2016	\$396,150,179
2016	8/1/2015	\$374,479,658
2015	8/1/2014	\$370,503,461
2014	8/1/2013	\$371,589,489
<b>Five Year Total Full Valuation</b>		<b>\$1,912,804,075</b>
<b>Five Year Average Full Valuation</b>		<b>\$382,560,815</b>
<b>Constitutional Debt Limit</b>		<b>\$26,779,257</b>
<b>Total Outstanding Debt</b>		<b>\$59,492,993</b>
<b>Less:</b>		
	<b>Water Indebtedness</b>	<b>\$15,589,571</b>
	<b>Sewer Indebtedness</b>	<b>\$31,080,722</b>
<b>Total Net Indebtedness</b>		<b>\$12,822,700</b>
<b>Net Debt-Contracting Margin</b>		<b>\$13,956,557</b>
<b>Percentage of Debt Contracting Power Exhausted</b>		<b>47.88%</b>

## Constitutional Tax Limit

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate	Equalization Rate Established Date	Equalization Rate	Taxable Full Value
2017	8/1/2016	\$400,081,288	1.0000	8/15/2017	1.0000	\$400,081,288
2016	8/1/2015	\$396,150,179	0.9900	7/23/2015	0.9900	\$392,188,677
2015	8/1/2014	\$374,479,658	1.0000	8/21/2014	1.0000	\$374,479,658
2014	8/1/2013	\$370,503,461	1.0000	8/23/2013	1.0000	\$370,503,461
2013	8/1/2012	\$371,589,489	0.9900	8/29/2012	0.9900	\$367,873,594
<b>Five Year Total Full Valuation</b>						
<b>Five Year Average Full Valuation</b>		\$1,905,126,678				
<b>Constitutional Tax Limit</b>		\$381,025,336				
<b>Tax Levy</b>		\$7,620,507				
<b>Total Exclusions</b>		\$7,137,222				
<b>Tax Levy Subject to Tax Limit</b>		\$3,273,602				
<b>Percentage of Tax Limit Exhausted</b>		\$3,863,620				
<b>Constitutional Tax Margin</b>		50.70%				
		\$3,756,887				

**APPENDIX I:  
TRIPLE BOTTOM LINE VARIANCE ANALYSIS AND JUSTIFICATIONS**

***CITY CLERK***

**Triple Bottom Line Justification—1410.1001 (Clerk Salaries)**

**2017 Allocation:       \$124,708**  
**2018 Allocation:       \$139,675 (+12.00%)**

**The Challenge**

The City Clerk's Office is committed to providing 100% customer success on a daily basis. Union contract costs are approved by City Council, and not amendable by the department head.

*Environmental Impact (0):* No impact.

*Social Impact (+1.5):* The additional staff person acquired is both a person of color and a Spanish speaker. This enhances our ability to connect with underrepresented populations, and advances Council's inclusion and diversity goals.

*Financial Impact (-1):* The most significant portion of this increase is due to the transfer of a staff position from the Finance office to the Clerk's Office. It should be noted that the transfer did result in a reduction in staffing in the area of external customer service from a full time position to a part time position, without any loss in coverage, due to efficiencies designed by office management. Accounting for this change, the net effect of the increase is roughly 4%, down from the 13% evident in the basic analysis. The remainder of the increase is due to the MEA union contract.

***TBL Score: 0.33***

***Recommend Approval***

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***CITY MANAGER***

**Triple Bottom Line Justification—1230.1001 (City Manager Salaries)**

**2017 Allocation:       \$226,146**  
**2018 Allocation:       \$267,656 (18.36%)**

**The Challenge**

The increase in this line item is due to adding a part-time position for processing payroll. The payroll function will be allocated away from the Finance Department, to expand capacity in that unit for deeper financial analysis and other finance administration.

*Environmental Impact (0):* No impact.

*Social Impact (+0.5):* The addition of this position provides for a greater attention to detail on both finance and payroll tasks. The allocation of this function to the Human Resources team provides for a more streamlined execution of the associated tasks.

*Financial Impact (+0.5):* The allocation of this task, while increasing direct compensation costs, does have the added effect of reducing risks associated with oversights and single points of failure. This enhances our ability to deliver value for taxpayer investment.

**TBL Score: 0.33**

**Recommend Approval**

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**POLICE DEPARTMENT**

**Triple Bottom Line Justification—3120.1002 (Police Department Overtime)**

**2017 Allocation: \$100,000**  
**2018 Allocation: \$150,000 (50.00%)**

The Challenge

The department has seen a steady increase in demands from the community to be more visible and provide security and community policing at special events. It has also been several years since the department has been at full staff so overtime costs offset a lack of officers.

*Environmental Impact (0):* No impact.

*Social Impact (+1):* The additional funds for overtime will allow the department to adhere to the needs of the community, providing a safe place for people to live, work and play.

*Financial Impact (-1):* The large difference from the prior year represents shift coverage while dealing with a high number of officer vacancies. As officers are hired and remain active, overtime costs will decline.

**TBL Score: 0**

**Recommend Approval (Statutory)**

**Triple Bottom Line Justification—3120.4045 (Police Department Training)**

**2017 Allocation: \$15,000**  
**2018 Allocation: \$25,000 (66.67%)**

The Challenge

The increase from the prior year will help to provide officers with the necessary training to effectively and safely perform their duties. This includes training new officers and continued training for current officers.

*Environmental Score (0):* No impact.

*Social Impact (+1):* The additional allocation request will benefit the community to ensure the citizens of Geneva that they are receiving the services they demand from officers at the highest standards. This training also results in a higher level of engagement and morale among officers.

*Financial Impact (-0.5):* A significant portion of this training is required by either New York State or by accreditation standards.

**TBL Score: +0.17**

**Recommend Approval**

**Triple Bottom Line Justification—3120.4076 (Police Department Physical Exams)**

**2017 Allocation: \$1,800**  
**2018 Allocation: \$2,600 (44.44%)**

**The Challenge**

Ensure the hiring of officers who have the physical and mental capabilities to perform the duties of a law enforcement officer.

*Environmental Score (0):* No impact.

*Social Impact (+1):* The increased allocation in this line item will help to continue providing the City of Geneva with highly capable police officers.

*Financial Impact (-.5):* Although it is a small increase, it will provide a large impact to move the hiring process forward and start cutting back on overtime costs.

**TBL Score: +0.17**

**Recommend Approval**

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**FIRE DEPARTMENT**

**Triple Bottom Line Justification—3410.4021 (Fire Department Vehicle Costs)**

**2017 Allocation: \$38,000**  
**2018 Allocation: \$44,000 (15.79%)**

**The Challenge**

External costs for materials and repairs for the apparatuses have increased. In addition, new modems are requested for better reception.

*Environmental Score (0):* No impact.

*Social Impact (+1):* New modems will provide faster response time for emergencies.

*Financial Impact (-.5):* The modems will be a one-time purchase. The maintenance and repair costs have increased over the past few years.

**TBL Score: +0.17**

**Recommend Approval**

**Triple Bottom Line Justification—3410.4028.2000 (Genesee Street Firehouse)**

**2017 Allocation: \$49,774**  
**2018 Allocation: \$163,125 (227.73%)**

The Challenge

Over the next two years, the cost of repairing this building will be amortized through this line item. It is a substantial increase but one that is necessary in order to maintain it as a safe location in case of emergency.

*Environmental Score (0):* No impact.

*Social Impact (+1):* The community will benefit with an upgraded facility.

*Financial Impact (-.5):* As noted, this is a substantial cost but will only last for two years at which point regular maintenance will take place to avoid larger expenses.

**TBL Score: +0.17**

**Recommend Approval**

**Triple Bottom Line Justification—3410.4042 (Geneva Street Firehouse)**

**2017 Allocation: \$21,855**  
**2018 Allocation: \$22,510 (3.00%)**

The Challenge

This cost is set by lease approved by City Council.

*Environmental Impact (0):* No impact.

*Social Impact (0):* No impact.

*Financial Impact (-1):* The rental cost for this facility is contractual.

**TBL Score: -.2**

**Recommend Approval (Statutory)**

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**OFFICE OF NEIGHBORHOOD INITIATIVES**

**Triple Bottom Line Justification—8689.4028 (ONI Outside Contractors)**

**2017 Allocation: \$62,480**  
**2018 Allocation: \$78,500 (+26%)**



The Challenge

This line items covers some of the costs associated with outsourcing the City’s communication and neighborhood work. The increase is due to two factors: increase in costs associated with Foundry neighborhood support and the addition of a youth corps student mentor. The youth corps student mentor builds on a program started in 2017 from Wyckoff grant funds.

*Environmental Score (0):* No impact

*Social Impact (+1):* The increased costs allow us to reach and positively impact a larger portion of our residents, with particular focus on youth and Foundry residents.

*Financial Impact (+1):* Using outside contractors for communication and neighborhood initiatives saves the City approximately \$30,000 a year.

**TBL Score: +0.67**

**Recommend Approval**

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**RECREATION**

**Triple Bottom Line Justification—7020.1001 (Recreation Salary)**

**2017 Allocation:       \$198,691**  
**2018 Allocation:       \$237,216 (+19%)**

The Challenge

Meeting the recreational needs of the community, which has seen an increase in requests for assistance and program offering as well as meeting the overarching goals of the comprehensive plan.

*Environmental Score (0):* No impact.

*Social Impact (+1):* The increased costs allow us to reach and positively impact a larger portion of our residents, with particular focus on youth and Foundry residents.

*Financial Impact (-.5):* This line item includes a new position for Recreation Supervisor that will, over time reduce and/or eliminate many of the costs associated with the City’s recreational programs.

**TBL Score: +.17**

**Recommend Approval**

**Triple Bottom Line Justification—7020.4014 (Recreation Conferences)**

**2017 Allocation:       \$500**  
**2018 Allocation:       \$1,000 (+100%)**

The Challenge

Ensuring that staff are appropriately knowledgeable to work the field of Recreation, Sports and Special Events.

*Environmental Score (0):* No impact.

*Social Impact (+1):* By keeping up with trending programming, the staff will be able to appropriately create a variety of program offerings, enhance current offerings and learn new ways to adapt to the changing demographics of their community.

*Financial Impact (-.5):* While it comes at a cost, the increase in this line item is to further educate the employees of the Recreation Department.

**TBL Score: +.17**

**Recommend Approval**

**Triple Bottom Line Justification—7020.4014 (Recreation Training)**

**2017 Allocation: \$600**  
**2018 Allocation: \$800 (+33%)**

The Challenge

Continue to have staff appropriately trained to work in a specialized environment, such as the Geneva Recreation Complex (rink/turf) facility.

*Environmental Score (0):* No impact.

*Social Impact (+1):* Ensure quality training that will lead to safer recreational experience at the facility and at other off-site program offerings.

*Financial Impact (-.5):* The increase in this line item should help to make more efficient use of staff time due to employees having a wider range of capabilities.

**TBL Score: +.17**

**Recommend Approval**

**Triple Bottom Line Justification—7180.4043 (Rec-Skating Complex Concession Supplies)**

**2017 Allocation: \$13,200**  
**2018 Allocation: \$14,000 (+6%)**

The Challenge

Upkeep of the concession facility and offering a variety of options to a range of clientele. (Weekend mornings with hockey families, college kids on game nights, teens during public skates, etc.)

*Environmental Score (0):* No impact.

*Social Impact (+1):* Provide an accommodating service for the many diverse visiting groups to the facility by offering an assortment of options and having equipment that is necessary to do so.

*Financial Impact (-.5):* Though there is a small increase in the line item for supplies, there will also be an offsetting cost in the revenues generated in adding certain elements to the concession stand. It should assist in families staying to eat at the facility instead of leaving to find food off-site.

**TBL Score: +.17**

**Recommend Approval**

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**PUBLIC WORKS**

**Triple Bottom Line Justification—1440.4021 (Engineering Vehicle Costs)**

**2017 Allocation:       \$2,250**  
**2018 Allocation:       \$2,500 (+11%)**

The Challenge

External costs for vehicle maintenance and repair costs have increased. Maintaining time spent in the neighborhoods ensures that staff are on top of property issues in a timely manner.

*Environmental Score (0):* No impact.

*Social Impact (+1):* These funds help to ensure our building inspector and other staff can spend adequate time in the field; thus enhancing neighborhood vitality.

*Financial Impact (-.5):* The maintenance and repair costs continue to slightly increase each year.

**TBL Score: +0.17**

**Recommend Approval**

**Triple Bottom Line Justification—5140.4056 (Highway Division Snow Removal)**

**2017 Allocation:       \$146,000**  
**2018 Allocation:       \$150,000 (+3%)**

The Challenge

Snow removal material costs continue to increase, as do resident expectations regarding snow removal.

*Environmental Impact (0):* No impact.

*Social Impact (+1):* Timely and effective snow removal enables residents to stay connected to businesses, schools, and neighborhood amenities.

*Financial Impact (-.5):* To maintain the current snow plowing frequency, the City must absorb the increase in material costs.

**TBL Score: +0.17**

**Recommend Approval**

**Triple Bottom Line Justification— 7110.4031 (Buildings and Parks Division Building Repairs)**

**2017 Allocation: \$20,000**  
**2018 Allocation: \$21,600 (8%)**

The Challenge

The additional expense is for the City to monitor the new fire alarm systems.

*Environmental Score (0):* No impact.

*Social Impact (+.5):* Monitoring the new fire alarm systems will assist in providing safer facilities for our staff and citizens, and in most cases is required by law.

*Financial Impact (-.5):* The new cost will be a reoccurring annual expense.

**TBL Score: 0**

**Recommend Approval (Statutory)**

**Triple Bottom Line Justification— 7110.4037 (Buildings and Parks Division Property Maintenance)**

**2017 Allocation: \$3,500**  
**2018 Allocation: \$4,500 (29%)**

The Challenge

The majority of the additional expense is for the City to monitor the new fire alarm systems. Increase in material costs for property maintenance accounts for a small portion of the increase.

*Environmental Score (0):* No impact.

*Social Impact (+.5):* Monitoring the new fire alarm systems will assist in providing safer facilities for our staff and citizens, and in most cases is required by law.

*Financial Impact (-.5):* The new cost will be a reoccurring annual expense.

**TBL Score: 0**

**Recommend Approval (Statutory)**

**Triple Bottom Line Justification—7110.4055 (Buildings and Parks Division McDonough Park)**

**2017 Allocation: \$1,750**  
**2018 Allocation: \$2,000 (14%)**

The Challenge

Material expenses for maintenance of McDonough Park continue to slightly increase annually.

*Environmental Impact (0):* No impact.

*Social Impact (+0.5):* This enhanced facility has been revitalized as a neighborhood asset. This investment preserves its status as such.

*Financial Impact (+0.5):* The cost of maintaining the aging park continues to rise. However, significant improvements in recent years have been covered through State grant funds. Preventative maintenance secures the significant investment made by the City, State, and private ownership.

**TBL Score: +0.33**

**Recommend Approval**

**Triple Bottom Line Justification— 8110.1004 (Sewer Maintenance Division Extra Help)**

**2017 Allocation: \$6,000**  
**2018 Allocation: \$23,000 (+283%)**

The Challenge

*Environmental Score (0):* No impact.

*Social Impact (+1):* Keeping a high level of care within our wastewater facilities is a benefit for all citizens.

*Financial Impact (-.5):* Utilizing seasonal employees is a more cost effective approach than using outside contracts for these seasonal tasks.

**TBL Score: +.17**

**Recommend Approval**

**Triple Bottom Line Justification—8130.4023 (WWTP Chemical Costs)**

**2017 Allocation: \$90,000**  
**2018 Allocation: \$95,000 (+6%)**

The Challenge

Costs for chemicals used in the wastewater treatment process increase each year.

*Environmental Score (+1):* The advanced treatment practices executed at the plant result in a high effluent quality and advance the health of Seneca Lake

*Social Impact (0):* No impact.

*Financial Impact (-.5):* To maintain the current high quality wastewater treatment process, the City must absorb the increase in chemical costs.

**TBL Score: +0.17**

**Recommend Approval**

**Triple Bottom Line Justification—8310.1001 (Water Maintenance Division Salaries)**

**2017 Allocation: \$484,557**  
**2018 Allocation: \$500,884 (+3%)**

**The Challenge**

Wages and benefits are negotiated with each bargaining unit through yearly compensation packages.

*Environmental Impact (0):* No impact.

*Social Impact (0):* No impact.

*Financial Impact (-1):* The cost increase maintains current staffing levels.

**TBL Score: -0.3**

**Recommend Approval (Statutory)**

**Triple Bottom Line Justification—8320.4018 and 8130.4018 (WTP/WWTP Computer Costs)**

	<b>8320</b>	<b>8130</b>
<b>2017 Allocation:</b>	<b>\$5,000</b>	<b>\$3,000</b>
<b>2018 Allocation:</b>	<b>\$16,400 (+228%)</b>	<b>\$14,880 (+228%)</b>

**The Challenge**

The City's water and wastewater treatment facility are making significant upgrades each facilities' SCADA systems. The increase in both line items is attributed to the expense for hosting the SCADA system, including additional internet connections.

*Environmental Score (+1):* The computerization and standardization of these systems and processes provides for enhanced and predictable health improvements for Seneca Lake and Geneva residents.

*Social Impact (0):* No impact.

*Financial Impact (-.5):* Fully-functioning SCADA systems allow both facilities to run unmanned. Thus, the cost increase is significantly less than having staff at the facility 24 hours per day.

**TBL Score: +0.17**

**Recommend Approval**

**Triple Bottom Line Justification—8320.4020 (WTP Materials and Supplies)**

**2017 Allocation: \$7,000**  
**2018 Allocation: \$9,000 (+29%)**

**The Challenge**

Water Treatment Facility material costs, such as sand filters, increase each year.

*Environmental Score (+1):* Preventative maintenance of WTP filtration and other systems enhances water quality for Geneva residents.

*Social Impact (0):* No impact.

*Financial Impact (-.5):* The cost increase maintains the Water Treatment Facility at the current, operable condition.

**TBL Score: +0.17**

***Recommend Approval***

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**MISCELLANEOUS COSTS**

**Triple Bottom Line Justification—3510.4046**

**2017 Allocation: \$12,409**  
**2018 Allocation: \$13,000 (+4.76%)**

**The Challenge**

The City is engaged in a longstanding partnership with the Ontario County Humane Society (OCHS). The control of animals is regulated by the New York State Agricultural and Markets Law, funded by local dog licensing and supported by this organization. The OCHS serves as an advocate and resource to the City of Geneva ensuring a safer community for people and animals.

*Environmental Score (0):* No impact.

*Social Impact (+1):* Partnership with his organization affords the City of Geneva the ability to enforce the City Code while protecting the safety of our residents from encountering non-vaccinated dogs possibly having rabies or not being licensed.

*Financial Impact (-.5):* This partnership is a way to enforce the City Code where the minimum required fees per dog is offset by the revenue generated when the County sites unlicensed dogs. The additional cost of \$591 represents the \$11.50 increase per enumerated dog.

**TBL Score: -.2**

***Recommend Approval***

Total Compensation and Benefits

Position	2018 Salary	Shift Diff	Stipends	Education Training	Longevity	Sick Incentive	Xtra Days	Uniform Allowance	Personal, Holiday, Vac Buyout	Health Ins Buyout	2018 Total Salary	SS/Med	Retirement	Health Insurance	HRA	Total Salary & Benefits
Finance Clerk II	81,183	-	-	-	1,500	750	312	-	3,122	-	86,867	6,645	13,899	24,722	1,400	133,533
Junior Engineer	61,846	-	250	-	600	-	-	250	-	-	62,946	4,815	10,071	19,777	1,400	99,011
Electrician	-	-	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Mayor	7,500	-	-	-	-	-	-	-	-	-	7,500	574	-	-	-	8,074
Councilor	4,000	-	-	-	-	-	-	-	-	-	4,000	306	-	-	-	4,306
Councilor	4,000	-	-	-	-	-	-	-	-	-	4,000	306	-	-	-	4,306
Councilor	4,000	-	-	-	-	-	-	-	-	-	4,000	306	-	-	-	4,306
Councilor	4,000	-	-	-	-	-	-	-	-	-	4,000	306	-	-	-	4,306
Councilor	4,000	-	-	-	-	-	-	-	-	-	4,000	306	-	-	-	4,306
Councilor	4,000	-	-	-	-	-	-	-	-	-	4,000	306	-	-	-	4,306
Councilor	4,000	-	-	-	-	-	-	-	-	-	4,000	306	-	-	-	4,306
Councilor	4,000	-	-	-	-	-	-	-	-	-	4,000	306	-	-	-	4,306
Assist. To CM/Personnel	65,156	-	-	1,000	800	750	251	-	-	7,139	75,095	5,745	12,015	-	1,400	94,255
City Manager	105,000	-	8,040	1,000	600	750	404	-	4,038	-	119,832	9,167	19,173	18,541	1,400	168,114
Payroll Clerk (15)	18,861	-	-	-	-	-	73	-	-	-	18,933	1,448	-	-	-	20,381
Secretary to City Mgr	46,372	-	-	600	600	750	178	-	892	4,403	53,795	4,115	8,607	7,044	1,050	74,612
Comptroller	68,979	-	-	1,000	300	750	265	-	2,653	7,139	81,086	6,203	10,622	-	1,400	99,311
Deputy Comptroller	63,313	-	-	1,000	300	750	244	-	-	7,139	72,746	5,565	6,765	-	1,400	86,476
Sr. Acct Clerk	56,039	-	250	1,350	600	-	216	-	-	-	58,454	4,472	9,353	7,514	600	80,392
Tax Clerk	51,046	-	250	700	600	-	196	-	-	-	52,792	4,039	8,447	15,849	1,050	82,177
Assessor	67,626	-	-	-	-	750	260	-	2,601	-	71,237	5,450	11,398	14,793	1,050	103,927
City Clerk	307,002	-	500	4,050	1,800	2,250	1,181	-	5,254	14,278	336,315	25,728	46,585	38,156	5,500	452,284
Deputy City Clerk	60,793	-	-	600	300	750	234	-	2,338	4,403	69,418	5,310	11,107	7,044	1,050	93,929
Clerk (15)	53,362	-	250	700	600	-	205	-	1,026	-	56,144	4,295	8,983.00	-	1,400	70,822
Director of DPW	48,848	-	-	-	-	-	-	-	-	-	48,848	-	-	-	-	-
Admin Aide	63,177	-	250	-	600	750	188	-	1,879	-	67,200	5,141	10,752	19,777	1,400	104,270
Zoning/Building Coord	53,362	-	-	-	600	-	243	-	2,430	-	57,235	-	-	-	-	-
Code Enforcement Officer	53,362	-	250	-	600	-	205	-	-	-	54,418	4,163	8,707	7,044	600	74,931
Building Inspector	185,387	-	500	-	1,800	750	636	-	4,309	-	173,382	13,264	27,741	42,671	3,050	260,107



Position	2018 Salary	Shift Diff	Stipends	Education Training	Longevity	Sick Incentive	Xtra Days	Uniform Allowance	Personal, Holiday, Vac Buyout	Health Ins Buyout	2018 Total Salary	SS/Med	Retirement	Health Insurance	HRA	Total Salary & Benefits
IT Network Analyst II	74,194	-	-	600	300	750	285	-	1,427	7,139	84,695	6,479	11,095	-	1,400	103,669
Computer Svcs Assist	31,836	-	-	600	-	750	122	-	-	4,599	37,908	2,900	3,525	5,635	1,150	51,118
	106,030	-	-	1,200	300	1,500	408	-	1,427	11,738	122,603	9,379	14,620	5,635	2,550	154,787
Chief of Police	103,960	-	5,000	2,200	1,150	800	400	1,000	10,762	-	125,272	9,583	31,068	19,777	1,400	187,100
Lieutenant	85,448	-	5,000	2,600	850	800	329	1,000	2,565	-	98,591	7,542	24,451	19,777	1,400	151,761
Sergeant	85,448	-	5,000	1,500	650	800	329	1,000	4,467	7,139	106,332	8,134	26,370	-	1,400	142,237
Sergeant	79,345	3,571	5,000	2,200	1,150	800	319	1,000	933	-	94,317	7,215	23,391	16,906	1,400	143,229
Sergeant	79,345	-	5,000	2,600	850	800	305	1,000	5,358	7,139	102,397	7,833	25,394	-	1,400	137,025
Sergeant	79,345	5,157	5,000	2,600	850	800	325	1,000	-	-	95,077	7,273	23,579	19,777	1,400	147,107
Sergeant	74,694	3,361	5,000	2,600	650	800	300	1,000	-	-	88,405	6,763	21,925	16,906	1,050	135,049
Sergeant	74,694	4,855	5,000	1,100	350	800	306	1,000	1,400	-	89,505	6,847	22,197	9,392	600	128,541
Sergeant	70,077	4,555	5,000	1,100	-	800	287	1,000	-	-	82,819	6,336	12,423	9,392	600	111,570
Police Officer	69,054	-	4,500	2,450	1,100	1,200	266	1,000	1,787	-	81,357	6,224	20,176	19,777	1,150	128,684
Police Officer	69,054	-	-	700	800	1,200	266	900	8,680	-	81,599	6,242	20,237	19,777	1,400	129,255
Police Officer	69,054	4,489	-	2,000	800	1,200	283	900	-	7,139	83,864	6,416	20,798	-	1,400	112,478
Police Officer	69,054	-	-	2,500	800	1,200	266	900	1,021	-	75,241	5,756	18,660	19,777	1,400	120,834
Police Officer	69,054	3,107	-	700	600	1,200	278	900	2,553	-	74,822	5,724	18,556	9,392	600	109,094
Police Officer	69,054	-	-	1,100	600	1,200	266	900	2,042	-	78,773	6,026	19,536	19,777	1,400	125,513
Police Officer	69,054	4,489	-	2,000	600	1,200	283	900	2,934	-	74,062	5,666	18,367	16,906	1,050	116,051
Police Officer	69,054	3,107	4,500	700	600	1,200	266	1,000	2,042	-	77,625	5,938	19,251	19,777	1,400	123,992
Police Officer	69,054	-	-	700	600	1,200	278	900	-	7,139	85,759	6,561	21,268	-	1,400	114,987
Police Officer	69,054	3,107	4,500	700	600	1,200	278	900	3,201	-	78,340	5,993	19,428.37	19,777	1,400	124,939
Police Officer	69,054	-	-	700	600	1,200	266	900	8,169	5,882	86,771	6,638	21,519	9,392	1,150	125,470
Police Officer	69,054	3,107	4,500	700	600	1,200	278	1,000	3,468	-	83,207	6,365	20,635	9,392	600	120,200
Police Officer	69,054	3,107	-	1,100	600	1,200	266	900	-	-	72,720	5,563	18,034	19,777	1,400	117,494
Police Officer	69,054	3,107	-	2,500	300	1,200	278	900	534	7,139	83,912	6,419	20,810	-	1,400	112,541
Police Officer	69,054	3,107	-	1,100	300	1,200	266	900	2,401	1,436	75,806	5,799	15,237	16,906	1,400	115,148
Police Officer	69,054	3,107	-	2,850	300	1,200	278	900	-	4,696	80,635	6,169	16,208	9,392	1,050	113,453
Police Officer	69,054	3,107	-	1,100	300	1,200	278	900	1,532	6,132	85,353	6,529	21,167	9,392	1,400	123,841
Police Officer	69,054	3,107	-	1,100	-	1,200	278	900	-	-	75,639	5,786	15,203.43	9,392	600	106,621
Police Officer	69,054	4,489	-	1,100	-	1,200	283	900	808	3,816	81,649	6,246	20,249	6,105	1,050	115,299
Police Officer	69,054	3,798	-	1,100	-	1,200	280	900	2,151	7,139	84,523	6,466	12,678	-	1,400	105,067
Police Officer	69,054	4,489	-	1,100	-	1,200	283	900	652	6,868	84,545	6,468	12,682	-	1,050	104,744
Police Officer	59,902	3,894	-	700	-	1,200	245	900	1,020	2,583	70,444	5,389	10,567	-	600	86,999
Police Officer	59,902	3,295	-	700	-	1,200	243	900	2,298	-	68,538	5,243	10,281	9,392	600	94,054
Police Officer	51,802	2,849	-	700	-	1,200	210	900	-	2,583	59,544	4,555	8,932	-	600	73,631
Police Officer	48,462	2,665	-	700	-	1,200	197	900	-	-	54,124	4,141	8,119	9,392	600	76,375
Police Officer	48,462	2,665	-	700	-	1,200	197	900	-	-	54,124	4,141	8,119	9,392	600	76,375
Police Officer	48,462	2,665	-	700	-	1,200	197	900	-	-	54,124	4,141	8,119	9,392	600	76,375
PT Police Officer	12,792	-	-	-	-	-	-	-	-	-	12,792	979	-	-	-	13,771
PT Police Officer	29,848	-	-	-	-	-	-	-	-	-	29,848	2,283	-	-	-	32,131
Senior Typist	48,848	-	250	-	1,250	-	188	-	-	-	50,536	3,866	8,086	21,133	1,050	84,670
Administrative Aide	48,848	-	250	1,100	600	-	188	-	-	7,139	58,125	4,447	9,300	-	1,400	73,271

Position	2018 Salary	Shift Diff	Stipends	Education Training	Longevity	Sick Incentive	Xtra Days	Uniform Allowance	Personal, Holiday, Vac Buyout	Health Ins Buyout	2018 Total Salary	SS/Med	Retirement	Health Insurance	HRA	Total Salary & Benefits
School Crossing	12,330	-	-	-	-	-	-	-	-	-	12,330	943	-	-	-	13,273
School Crossing	8,460	-	-	-	-	-	-	-	-	-	8,460	647	-	-	-	9,107
School Crossing	6,450	-	-	-	-	-	-	-	-	-	6,450	493	-	-	-	6,943
School Crossing	11,352	-	-	-	-	-	-	-	-	-	11,352	868	-	-	-	12,220
School Crossing	6,450	-	-	-	-	-	-	-	-	-	6,450	493	-	-	-	6,943
School Crossing	6,450	-	-	-	-	-	-	-	-	-	6,450	493	-	-	-	6,943
School Crossing	5,160	-	-	-	-	-	-	-	-	-	5,160	395	-	-	-	5,555
Parking Enforcement	16,453	-	-	-	-	-	-	-	-	-	16,453	1,259	-	-	-	17,711
Court Attendant	7,488	-	-	-	-	-	-	-	-	-	7,488	573	-	-	-	8,061
Court Attendant	7,488	-	-	-	-	-	-	-	-	-	7,488	573	-	-	-	8,061
Court Attendant	7,488	-	-	-	-	-	-	-	-	-	7,488	573	-	-	-	8,061
	2,837,404	83,037	59,000	42,300	18,750	39,600	10,309	33,600	70,735	83,969	3,178,703	254,491	703,169	405,338	41,800	4,731,484

Fire Chief	87,840	-	-	-	1,100	750	338	800	3,247	-	94,075	7,197	23,331	7,514	600	132,717
Firefighter	69,887	-	1,500	200	1,550	1,000	269	800	5,506	-	80,712	6,175	20,017	24,722	1,400	133,025
Firefighter	69,887	-	1,000	3,300	1,300	1,000	269	800	6,817	-	84,374	6,455	20,925	19,777	1,400	132,930
Firefighter	69,887	-	1,500	450	900	1,000	269	800	5,506	-	80,312	6,144	19,917	19,777	1,400	127,551
Firefighter	69,887	-	1,500	950	900	1,000	269	800	5,506	-	80,812	6,182	20,041	7,514	600	115,150
Firefighter	69,887	-	1,500	1,500	900	1,000	269	800	6,817	-	81,174	6,210	20,131	19,777	1,400	128,692
Firefighter	69,887	-	1,500	2,900	1,450	1,000	269	800	5,506	-	80,462	6,155	19,955	7,514	600	114,686
Firefighter	69,887	-	1,500	-	600	1,000	269	800	5,506	-	83,312	6,373	20,661	24,722	1,400	136,469
Firefighter	69,887	-	1,500	900	900	1,000	269	800	6,817	6,132	87,005	6,656	21,577	7,514	1,150	123,902
Firefighter	69,887	-	1,500	3,200	1,200	1,000	269	800	5,506	-	80,762	6,178	20,029	16,906	1,050	124,926
Firefighter	69,887	-	1,500	650	600	1,000	269	800	6,817	4,696	88,059	6,736	21,839	7,514	1,050	125,197
Firefighter	69,887	-	1,500	700	300	1,000	269	800	5,506	7,139	88,663	6,783	21,988	-	1,400	118,834
Firefighter	69,887	-	1,500	300	300	1,000	269	800	5,506	-	79,962	6,117	19,831	7,514	600	114,024
Firefighter	69,887	-	1,500	300	300	1,000	269	800	5,506	1,436	80,998	6,196	16,281	16,906	1,400	121,781
Firefighter	69,887	-	1,500	200	300	1,000	269	800	5,426	-	79,382	6,073	11,907	7,514	600	105,475
Firefighter	69,887	-	1,500	-	1,500	1,000	269	800	4,678	3,052	81,187	6,211	12,178	-	600	100,176
Firefighter	69,887	-	1,500	-	-	1,000	269	800	4,678	-	78,134	5,977	11,720	6,105	600	102,537
Firefighter	69,887	-	1,500	500	500	1,000	269	800	4,678	3,052	81,687	6,249	12,253	-	600	100,789
Firefighter	69,887	-	1,500	400	-	1,000	269	800	4,517	-	78,373	5,996	11,756	5,166	600	101,890
Adm Aide	48,848	-	250	-	300	-	188	-	-	3,522	53,108	4,063	6,957.10	-	600	64,727
Administrative Aide	41,435	-	250	-	159	-	159	-	-	3,847	45,691	3,495	7,311	4,986	1,050	62,533
Blgd Inspector	53,362	-	250	-	600	-	205	-	-	1,346	55,763	4,266	8,922	15,849	1,400	86,201
	1,504,458	-	27,250	15,250	14,100	18,750	5,729	15,200	104,052	34,222	1,724,010	133,034	373,247	227,288	21,500	2,494,079

Position	2018 Salary	Shift Diff	Stipends	Education Training	Longevity	Sick Incentive	Xtra Days	Uniform Allowance	Personal, Holiday, Vac Buyout	Health Ins Buyout	2018 Total Salary	SS/Med	Retirement	Health Insurance	HRA	Total Salary & Benefits
Junior Engineer	27,602	-	-	-	510	255	106	-	1,062	-	29,535	2,259	4,726	8,405	476	45,401
Electrician	30,923	-	125	-	300	300	-	125	-	-	31,473	2,408	5,036	9,889	700	49,505
Auto Mechanic	61,846	-	250	-	300	300	-	250	1,189	4,696	68,532	5,243	8,978	9,392	1,050	93,194
Superintendent	87,580	-	2,250	-	1,300	-	-	300	3,368	-	94,799	7,252	15,168	9,392	600	127,211
Street Maintainer	61,846	-	250	-	1,100	-	-	250	-	-	63,446	4,854	10,151	19,777	1,400	99,629
MEO	53,927	-	250	-	600	-	-	250	-	6,132	61,159	4,679	9,785	9,392	1,150	86,165
Laborer	51,395	-	250	-	600	-	-	250	1,977	-	54,471	4,167	8,715	19,777	1,400	88,531
MEO	53,918	-	250	-	300	-	-	250	-	-	54,718	4,186	7,168	9,392	600	76,064
<b>492,039 - 3,625 - 5,010 255 106 1,675 7,596 10,828 458,134 39,867 79,807 95,416 7,376 743,601</b>																

Director of Recreation	65,389	-	-	1,250	600	750	251	-	2,515	-	70,756	5,413	11,321	18,541	1,400	107,431
Working Supervisor	48,818	-	-	-	300	750	188	-	1,878	5,749	57,682	4,413	7,556	7,044	1,400	78,095
Rec Maint Mechanic	47,183	-	250	300	300	-	181	-	1,815	7,139	57,168	4,373	7,489	-	1,400	70,431
Recreation Supervisor	38,994	-	250	1,100	-	-	150	-	-	7,139	47,633	3,644	4,430	-	1,400	57,107
<b>200,385 - 500 2,650 1,200 1,500 771 - 6,207 20,027 233,239 17,843 30,796 25,585 5,600 313,063</b>																

BGP Supervisor	88,004	-	15,250	600	1,250	-	-	300	-	7,139	112,543	8,610	18,007	-	1,400	140,559
BGP Supervisor	87,572	-	2,250	-	1,350	-	-	300	-	-	91,472	6,998	14,636	24,722	1,400	139,227
HEO	55,070	-	250	-	800	-	-	250	-	7,139	63,509	4,858	10,161	-	1,400	79,928
Building Maint Worker	55,070	-	250	-	600	-	-	250	-	6,132	62,301	4,766	9,968	9,392	1,400	87,828
Laborer	51,403	-	250	-	600	-	-	250	-	-	52,503	4,016	8,400	9,392	600	74,911
MEO	53,655	-	250	-	300	-	-	250	-	4,696	59,152	4,525	9,464	9,392	1,050	83,583
MEO	53,655	-	250	-	-	-	-	250	-	3,052	57,208	4,376	5,320	-	600	67,504
<b>476,428 - 18,750 600 4,900 - 28,159 498,687 42,108 78,277 52,897 7,850 731,569</b>																

Comm Devel Specialist	54,936	-	250	-	800	-	211	-	-	-	56,197	4,299	8,992	16,906	1,050	87,444
Director of ONI	69,315	-	-	1,250	300	750	267	-	-	7,139	79,021	6,045	10,352	-	1,400	96,818
<b>124,251 - 250 1,250 1,100 750 478 - 7,139 135,218 10,344 19,343 16,906 2,450 184,262</b>																

Junior Engineer	26,790	-	-	-	495	248	103	-	1,030	-	28,666	2,193	4,587	8,158	462	44,066
Auto Mechanic	61,850	-	250	750	600	-	-	250	-	7,139	70,839	5,419	11,334	-	1,400	88,992
Street Maintainer	61,850	-	250	500	1,100	-	-	250	-	-	63,950	4,892	10,232	9,392	600	89,066
MEO	53,918	-	250	500	800	-	-	250	-	-	55,718	4,262	8,915	9,392	600	78,887
MEO	53,918	-	250	300	300	-	-	250	-	-	54,718	4,186	7,168	9,392	600	76,064
Asst Sewer Suplnt	61,373	-	2,250	2,100	-	-	-	300	-	-	66,023	5,051	8,649.01	9,391	600	89,714
HEO	55,069	-	250	-	2,050	-	-	250	2,036	-	59,655	4,564	11,812	24,722	1,400	102,152
MEO	53,918	-	250	-	600	-	-	250	-	-	55,018	4,209	8,803	19,777	1,400	89,207
<b>428,686 - 3,750 3,850 5,945 248 103 1,800 3,066 7,139 454,587 34,776 71,499 90,224 7,062 658,148</b>																

Position	2018 Salary	Shift Diff	Stipends	Education Training	Longevity	Sick Incentive	Xtra Days	Uniform Allowance	Personal, Holiday, Vac Buyout	Health Ins Buyout	2018 Total Salary	SS/Med	Retirement	Health Insurance	HRA	Total Salary & Benefits
Electrician	30,923	-	125	-	300	-	-	125	-	-	31,473	2,408	5,036	9,889	700	49,505
WWTP Supervisor	87,572	-	3,750	-	1,500	-	-	300	3,262	-	96,384	7,373	15,421	21,133	1,050	141,361
WWTP Operator	61,850	-	250	300	1,150	-	-	250	-	7,139	70,939	5,427	11,350	1,400	89,116	
WWTP Operator	61,850	-	250	-	600	-	-	250	-	6,132	69,081	5,285	11,053	1,150	95,961	
Lab Technician	61,850	-	250	300	1,450	-	-	250	-	-	64,100	4,904	10,256	600	89,251	
Asst WWTP Supervisor	67,201	-	2,250	1,000	300	-	-	300	-	7,139	78,190	5,982	12,510	1,400	98,082	
WWTP Operator	60,079	-	250	-	-	-	-	250	-	3,229	63,808	4,881	10,209	1,050	89,341	
WWTP Operator	60,079	-	250	300	-	-	-	250	-	3,229	64,108	4,904	8,398.15	1,050	87,852	
WWTP Operator Trainee	53,918	-	250	500	-	-	-	250	-	3,229	58,147	4,448	5,408	1,150	78,544	
	545,322	-	7,625	2,400	5,300	-	-	2,225	3,262	30,096	596,229	45,612	89,642	77,981	9,550	819,014

Junior Engineer	26,790	-	-	-	495	248	103	-	1,030	-	28,666	2,193	4,587	8,158	462	44,066
MEO	53,918	-	250	-	600	-	-	250	-	-	55,018	4,209	8,803	19,777	1,400	89,207
HEO	55,069	-	250	-	600	-	-	250	-	-	56,169	4,297	8,987	1,400	90,630	
Water Supervisor	87,572	-	4,250	-	1,150	-	-	300	-	-	93,272	7,135	14,924	16,906	1,050	133,287
PW Maint Assist	57,138	-	250	1,000	600	-	-	250	-	4,696	63,934	4,891	10,229	1,050	89,496	
Sr Water Maint	61,850	-	250	50	800	-	-	250	-	-	63,200	4,835	10,112	1,150	99,074	
Assist Water Supervisor	71,654	-	2,250	-	600	-	-	300	-	-	74,804	5,723	11,969	19,777	1,400	113,672
HEO	55,070	-	250	1,050	600	-	-	250	-	-	57,220	4,377	#####	16,906	1,050	88,709
	469,061	-	7,750	2,100	5,445	248	103	1,850	1,030	4,696	492,283	37,660	78,765	130,472	8,562	748,142

CONTRACTED	20,000	-	-	-	-	-	-	-	-	-	20,000	1,530	-	-	-	21,530
Assist WWTP Operator	75,454	-	2,250	-	800	-	-	300	-	4,696	83,500	6,388	13,360	9,392	1,050	113,690
Assist WWTP Operator	71,654	-	2,250	1,000	300	-	-	300	2,478	-	77,982	5,966	10,216	19,777	1,400	115,341
WTP Operator	61,850	-	250	-	300	-	-	250	-	-	62,650	4,793	10,024	9,392	600	87,458
WTP Operator	61,850	-	250	-	1,100	-	-	250	-	-	63,450	4,854	10,152	19,777	1,400	99,633
	290,807	-	5,000	1,000	2,500	-	-	1,100	2,478	4,696	307,581	23,530	43,752	58,339	4,450	437,651