

TOWN OF VICTOR
IN THE COUNTY OF ONTARIO NEW YORK
ADOPTED
2025 BUDGET

For Fiscal Year
Beginning January 1, 2025
and
Ending December 31, 2025

Karen C. Bodine ~ Town Clerk 12/31/2025
Jack Marren ~ Supervisor 12/31/2027
David Condon ~ Deputy Supervisor 12/31/2025
Drew Cusimano ~ Councilman 12/31/27
Michael Guinan ~ Councilman 12/31/2025
Alexis Ogra ~ Councilwomen 12/31/27

I certify that this is a true copy of the Tentative budget for the Town of Victor for the fiscal year
to end December 31, 2025, to be reviewed by the Town Board

Signed: Karen C. Bodine 10/28/24
Title: Town Clerk SEAL



ADOPTED

2025 BUDGET AND TAX SUMMARY

Code	Fund	Appropriations & Budgetary Provisions for Other Uses	Other Revenues	Appropriated Fund Balance	Property Tax	Valuation or Units	2025 Projected Tax Rate	2024 Tax Rate
OPERATING FUNDS:								
A-	GENERAL - TOWNWIDE	8,618,778	4,916,428		\$ 3,702,350	\$ 2,170,880,342	\$ 1.7150	\$ 1.7280
B-	GENERAL - OUTSIDE	1,445,443	1,445,443		\$ -			
DB-	HIGHWAY - OUTSIDE	6,807,223	\$ 6,807,223		\$ -			
	TOTAL OPERATING FUNDS	16,871,444	\$ 13,169,094	\$ -	\$ 3,702,350			
OTHER:								
CP-	PARKS TRUST FUND	\$ 146,000	\$ 146,000	\$ -	\$ -			
SPECIAL DISTRICTS:								
SW	CENTRAL WATER DISTRICT	\$ 23,206	225	6,674	\$ 16,307			
SS-	CONSOLIDATED SEWER	\$ 840,460	65,680		\$ 774,780			
SL1-	FISHERS LIGHT	\$ 2,641			\$ 2,641			
SL2-	BROOKWOOD LIGHT	\$ 2,513			\$ 2,513			
SL3-	HIGH POINT LIGHT	\$ 7,082			\$ 7,082			
SL4-	COBBLESTONE LIGHT	\$ 34,025			\$ 34,025			
	55% SHARE							
	45% SHARE							
SL5-	QUAIL RIDGE LIGHT	\$ 6,560	-		\$ 6,560			
SL6-	ROLLING MEADOW LIGHT	\$ 7,073	-		\$ 7,073			
SL7-	LEGACY AT THE FAIRWAY	\$ 9,416	-		\$ 9,416			
SL8-	STONELEIGH LIGHT	\$ 475	-		\$ 475			
	TOTAL SPECIAL DISTRICTS	\$ 933,451	\$ 65,905	\$ 6,674	\$ 860,872			
TOTAL OPERATING FUNDS & SPECIAL DISTRICTS		\$ 17,950,895	\$ 13,380,999	\$ 6,674	\$ 4,563,222			

Message To the Town Board

I am pleased to present for your review and approval the 2025 Final Town Budget developed over the last several months from the individual meetings with each of the (11) department heads and input from our Town Board workshops. Our primary goal in developing a budget is to create a plan that demonstrates good financial management reflecting the current and future needs and services of our residents and at the same time minimizing the tax burden on them. This proposed budget does accomplish that and is Tax Cap Compliant as we are keeping the Tax Levy at the same amount as 2024 which should lower slightly the current Tax Rate of \$1.72 per thousand assessed values.

In keeping with our plan to address the current needs of our residents during these challenging economic times and higher costs of doing business, department heads have been doing their best to contain costs and get the best value for their expenditures. The Town is also actively seeking new Revenue sources such as increased programs and services along with seeking Grants/Aids wherever available.

This budget is the result of careful analysis of the current needs of our community with a vision of supporting the continued growth and development of our Town which includes budgeting funds into reserves for our future needs. In the coming pages, I have outlined some of the highlights for the combined Townwide Revenue and Expense items as well as each of the individual Funds (A/B/DB and Sewer) for their revenue and expense item highlights.

As always, please contact me with any questions.

Richard O'Donnell

Richard O'Donnell – Finance Director

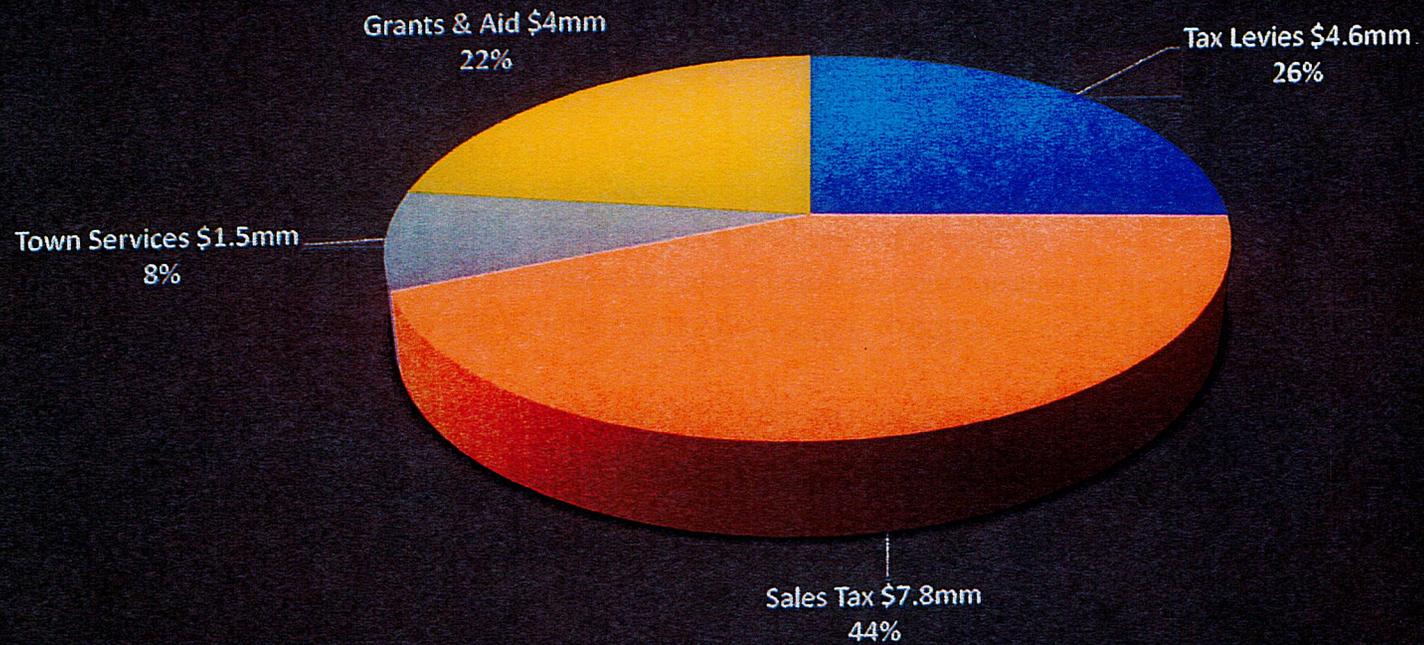
Townwide Highlights

Revenue – All Funds

The main sources of revenue for the Town are Sales Tax (44%), Tax Levies (26%), State Aid (22%) and Town Services (8%). Total Revenue projected for the Town is \$17.9mm representing a 9% increase over 2024 budget amounts. The increases are projected to come mainly from Sales Tax Revenue, Investment Interest and additional Town programs and service fees. While Sales Tax revenue is essential to the revenue of the Town, it is important to diversify our revenue opportunities as to lower our dependency on one source which could lead to the Town vulnerable to economic downturns. The Town is always exploring additional revenue sources such as increasing fee-based Town programs and services, Grants and lastly Property Taxes to help provide stability in future revenue budgeting.

- **Sales Tax revenue** is a critical component of the income stream of the Town and has been growing at a consistent rate over the past 10 years. In budgeting for Sales tax, we chart the 10-year history by quarters and base our budget revenue projections on the previous 5-year average. Sales Tax is allocated to the (DB) Highway Fund first as this is its primary source of revenue to fund its expenditures, B Fund is second and the remaining is allocated to the General (A) Fund.
- **Tax Levies** consist primarily of Real Property Tax (80%), Sewer and Water Levies (19%) and Street Lighting Districts (1%). This budget is proposing the same Tax Levy of (\$3.7mm) for 2025 remaining within the Tax Cap limits. Sewer Levies will increase 1.9% to help offset the continued rising costs to operate and maintain our 30+ pump stations within the Town of Victor.
- **Grants and Aid** consist mainly of funds received through the NYS Consolidated Street and Highway Improvement Fund (CHIPS) used to maintain our Town's roads and infrastructure. Included in the budgeted Revenue for 2025 is the use of Reserves that have been growing in the Highway DB will be used to offset the costs of equipment and Road projects that are in the Highway Capital and Road Improvement Plans.

2025 Townwide Revenue - Budgeted \$17.9mm



■ Tax Levies \$4.6mm ■ Sales Tax \$7.8mm ■ Town Services \$1.5mm ■ Grants & Aid \$4mm

General A Fund - Highlights

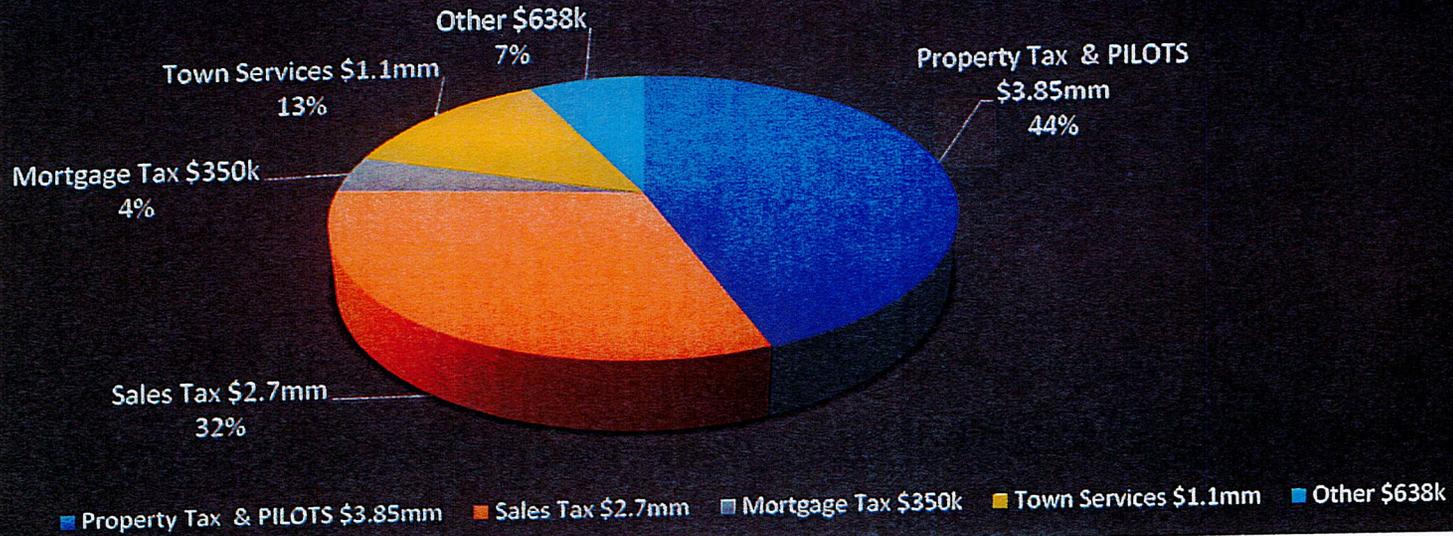
Revenue:

- **Real Property Tax** of \$3.7mm remains at the same level at 2024 with PILOTS increasing slightly by \$15k.
- **Sales Tax** revenue of \$2.7mm is an increase of \$1.1mm due to continued increases in Revenue and lower dependency in both DB and B Funds for funding.
- **Parks and Recreation** continue to increase their Program participation and offerings increasing Program revenue by \$181k in 2025.
- **Interest Earnings** projected to remain near 2025 levels due to rates predicted to decline slightly during the year. The Town will monitor closely to ensure we are earning the best rates possible with minimal risks that are in line with our Investment Policy.
- **Mortgage Tax** is projected to decline slightly in 2025 from \$400k to \$350k as home sales continue to remain at or above their asking pricing, the number of home closings and homes listed for sale continue to decline. It is uncertain if the anticipated decline in mortgage rates will have a positive effect on the housing market.
- **Fine and Forfeiture's** which consist of fees generated from our Town Court proceedings are continuing to improve and trending towards increasing to pre COVID levels. Revenue is projected to increase \$75k to \$175k annually.

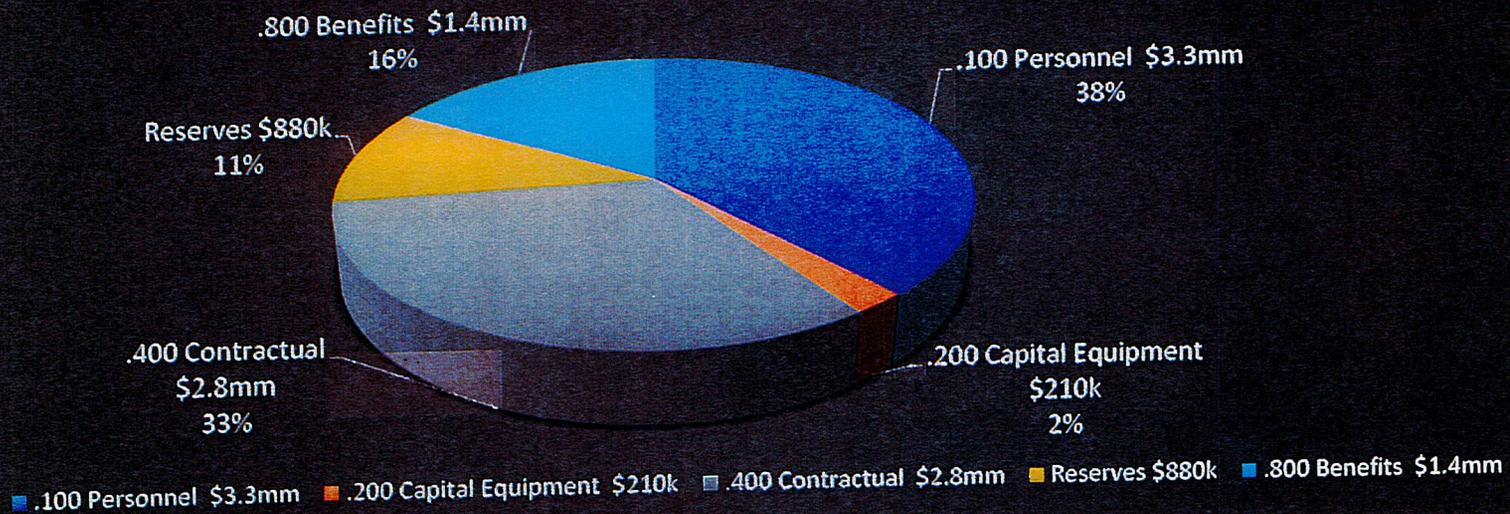
Expenses:

- **Overall** expenses before Reserve Funding in General Fund are remaining at 2024 levels of \$7.6mm as a result of some decreased spending over 2024.
- **Personnel** expenses of \$3.3mm represent a 5% increase over 2024 levels as a result of increases in wages rates and benefits including Healthcare costs anticipated to increase 15%.
- **Capital Equipment** purchases consist mainly of IT purchases of \$104k, a Parks & Recreation vehicle \$54k and Recycle Equipment of \$50k.
- **Contractual** spending which consists of costs for Professional Services such as Legal and Engineering, all operating costs of Town facilities, utilities and program cost of \$2.8mm are budget to remain at 2024 levels.
- **Reserve Funding** of \$930k consists of \$750k being allocated for a future Highway Facility, \$100k to future repairs to Town Hall facility and \$30k towards improvements of Framark Facility.

2025 General A Fund - Revenue \$8.6MM



2025 General A Fund - Expenses



TOWN OF VICTOR
GENERAL FUND TOWN-WIDE - A FUND

		2025				
<u>ACCOUNT NO</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>	<u>FINAL STAGE</u>
<u>A - REVENUES</u>						
A.1001	REAL PROPERTY TAXES	3,629,755	3,702,350	3,702,350	3,702,350	3,702,350
A.1081	PAYMENTS IN LIEU OF TAXES	134,000	144,991	159,262	159,262	159,262
A.1090	INTEREST & PENALTIES RPT	20,000	20,000	20,000	20,000	20,000
A.1120	SALES TAX	835,344	1,569,922	2,682,112	2,682,112	2,682,112
A.1255	CLERKS FEES	2,200	2,200	2,500	2,500	2,500
A.1603	VITAL STATISTICS FEES	3,000	3,000	3,500	4,000	4,000
A.2001	PARK AND RECREATIONAL	350,000	435,000	616,750	616,750	616,750
A.2401	INTEREST EARNINGS	181,200	635,304	492,304	492,304	492,304
A.2410	REAL PROPERTY RENT	32,750	29,500	29,500	29,500	29,500
A.2440	RENTAL INCOME COURTS	81,000	81,000	81,000	81,000	87,000
A.2501	BUS & OPER LICENSES	1,000	1,000	1,000	1,000	1,000
A.2544	DOG LICENSES	30,000	30,000	31,500	31,500	31,500
a.2590	HIGHWAY PERMITS	500	750	500	500	500
A.2591	REFUSE PERMITS	220,000	228,500	235,000	235,000	235,000
A.2610	FINES & FOREFEITURE	100,000	100,000	175,000	175,000	175,000
A.2620	FORFEITURE OF DEPOSITS					
A.2651	SALE OF REFUSE FOR RECYCLING	10,000	10,000	10,000	10,000	10,000
A.2655	MINOR SALES	300				
A.2665	SALES OF EQUIPMENT	-				
A.2680	INSURANCE RECOVERY					
A.2705	GIFTS AND DONATIONS					
A.2706	ECONOMIC DEVELOPMENT DONATIONS	20,000	20,000	20,000	20,000	20,000
A.2750	AIM-RELATED PAYMENTS	-				
A.3005	MORTGAGE TAX	600,000	400,000	350,000	350,000	350,000
A.5031	INTERFUND TRANSFERS	-				
TOTAL REVENUES		6,251,049	7,413,517	8,612,278	8,612,778	8,618,778
A.5900	FUND BALANCE	600,000	350,000			
A.5901	CAPITAL RESERVE - EQUIPMENT					
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		6,851,049	7,763,517	8,612,278	8,612,778	8,618,778

GENERAL FUND TOWN-WIDE - A FUND

2025

		2023	2024	TENTATIVE	PRELIMINARY	FINAL
		ACTUAL	ACTUAL	STAGE	STAGE	STAGE
<u>ACCOUNT NO</u>	<u>ACCOUNT DESCRIPTION</u>					
<u>A - APPROPRIATIONS</u>						
GENERAL GOVERNMENT SUPPORT:						
TOWN BOARD						
A.1010.100	TOWN BOARD MEMBERS.PERSONAL SERVICES	63,500	82,000	86,100	86,100	83,600
A.1010.400	TOWN BOARD.CONTRACTUAL	300	300	300	300	300
	TOTAL	63,800	82,300	86,400	86,400	83,900
JUSTICE						
A.1110.100	JUSTICE.PERSONAL SERVICES	341,993	355,791	372,477	372,477	372,477
A.1110.200	JUSTICE.EQUIPMENT		70,000			
A.1110.400	JUSTICE.CONTRACTUAL	91,700	99,200	103,700	103,700	103,700
A.1110.800	JUSTICE.EMPLOYEE BENEFITS	91,440	132,605	132,605	132,605	132,605
	TOTAL	525,133	657,596	608,782	608,782	608,782
SUPERVISOR						
A.1220.100	SUPERVISOR.PERSONAL SERVICES	405,509	444,110	463,100	463,100	463,100
A.1220.400	SUPERVISOR.CONTRACTUAL	12,000	12,000	15,300	15,300	15,300
A.1220.800	SUPERVISOR.EMPLOYEE BENEFITS	84,250	87,620	87,620	87,620	87,620
	TOTAL	501,759	543,730	566,020	566,020	566,020
FINANCE/AUDIT						
A.1310.400	FINANCE - AUDIT & SERVICES.CONTRACTUAL	23,335	27,535	29,150	29,150	43,150
	TOTAL	23,335	27,535	29,150	29,150	43,150
TAX COLLECTION						
A.1330.100	RECEIVER OF TAXES.PERSONAL SERVICES					
A.1330.400	RECEIVER OF TAXES.CONTRACTUAL	10,800	10,800	11,000	11,000	11,000
	TOTAL	10,800	10,800	11,000	11,000	11,000

ASSESSOR						
A.1355.100	ASSESSOR.PERSONAL SERVICES	133,384	141,758	149,583	149,583	149,583
A.1355.400	ASSESSOR.CONTRACTUAL	47,000	47,755	60,150	60,150	63,150
A.1355.800	ASSESSOR.EMPLOYEE BENEFITS	49,545	56,481	62,481	62,481	62,481
	TOTAL	229,929	245,994	272,214	272,214	275,214
REASSESSMENT						
A.1358.400	REASSESSMENT.CONTRACTUAL	40,000	20,000	40,000	40,000	40,000
	TOTAL	40,000	20,000	40,000	40,000	40,000
BOARD OF ASSESSMENT REVIEW						
A.1360.100	BD OF ASSESSMENT REVIEW.PERSONAL SERVICES	2,200	2,500	2,750	2,750	2,750
A.1360.400	BD OF ASSESSMENT REVIEW.CONTRACTUAL	250	250	250	250	250
	TOTAL	2,450	2,750	3,000	3,000	3,000
TOWN CLERK						
A.1410.100	TOWN CLERK.PERSONAL SERVICES	236,093	239,571	251,071	251,071	251,071
A.1410.200	TOWN CLERK EQUIPMENT	2,500	2,500	2,500	2,500	2,500
A.1410.400	TOWN CLERK.CONTRACTUAL	10,500	15,500	25,500	25,500	25,500
A.1410.800	TOWN CLERK.EMPLOYEE BENEFITS	46,200	52,668	59,668	59,668	59,668
	TOTAL	295,293	310,239	338,739	338,739	338,739
ATTORNEY						
A.1420.400	ATTORNEY.LEGAL	105,000	130,000	130,000	130,000	130,000
	TOTAL	105,000	130,000	130,000	130,000	130,000
ENGINEER						
A.1440.400	ENGINEERING.CONTRACTUAL	100,000	100,000	100,000	100,000	100,000
	TOTAL	100,000	100,000	100,000	100,000	100,000
ELECTIONS						
A.1450.400	ELECTIONS.CONTRACTUAL	18,000	24,000	24,000	24,000	24,000
	TOTAL	18,000	24,000	24,000	24,000	24,000
RECORDS MANAGEMENT						
A.1460.100	RECORDS MANAGEMENT.PERSONAL SERVICES	11,390	11,960	12,558	12,558	12,558
A.1460.400	RECORDS MANAGEMENT.CONTRACTUAL	2,500	2,500	2,500	2,500	2,500
	TOTAL	13,890	14,460	15,058	15,058	15,058

ETHICS						
A.1480.400	ETHICS BOARD.CONTRACTUAL		500	500	500	500
		TOTAL	500	500	500	500
TOWN HALL BLDG						
A.1620.100	BUILDINGS.PERSONAL SERVICES		53,300	64,300	67,516	71,016
A.1620.200	BUILDINGS.EQUIPMENT					
A.1620.400	BUILDINGS.CONTRACTUAL		110,500	121,797	121,797	121,797
		TOTAL	163,800	186,097	189,313	192,813
CENTRAL COMMUNICATIONS						
A.1650.400	CENTRAL COMMUNICATIONS.REPAIRS.CONTRACTUAL		37,100	89,020	49,320	49,320
		TOTAL	37,100	89,020	49,320	49,320
CENTRAL MAIL & PRINT						
A.1670.400	CENTRAL MAIL & PRINT.CONTRACTUAL		26,300	22,600	15,600	15,600
		TOTAL	26,300	22,600	15,600	15,600
INFORMATION TECHNOLOGY						
A.1680.100	CENTRAL DATA PROCESSING.PERSONAL SERVICES		59,116	63,663	66,845	66,845
A.1680.200	CENTRAL DATA PROCESSING.EQUIPMENT		68,300	137,445	103,945	103,945
A.1680.400	CENTRAL DATA PROCESSING.CONTRACTUAL		266,420	311,146	343,020	343,020
A.1680.800	CENTRAL DATA PROCESSING.EMPLOYEE BENEFITS		11,920	13,781	16,281	16,281
		TOTAL	405,756	526,035	530,091	530,091
SPECIAL ITEMS						
A.1720.400	BENEFITS AND AWARDS.CONTRACTUAL		14,862	34,862	34,862	34,862
A.1910.400	UNALLOCATED INSURANCE.CONTRACTUAL		90,970	96,218	109,604	113,604
A.1920.400	MUNICIPAL ASSN DUES.CONTRACTUAL		1,500	1,500	1,500	1,500
A.1930.400	JUDGMENT & CLAIMS.CONTRACTUAL		5,000	5,000	5,000	5,000
A.1931.400	CNB MODOCK SPRINGS VALUE PROTECTION PLAN		10,000	10,000	10,000	10,000
A.1940.200	PURCHASE OF LAND/RIGHT OF WAY.EQUIPMENT					
A.1940.400	PURCHASE OF LAND/RIGHT OF WAY.CONTRACTUAL		2,000	2,000		
A.1950.400	TAXES & ASSESSMENTS.CONTRACTUAL		2,000	2,000	45,000	45,000
A.1975.420	STRATEGIC PLAN.CUSTOMER SERVICE		3,000	3,900	5,000	5,000
A.1980.400	COMPREHENSIVE PLAN.CONTRACTUAL		17,000	17,000	17,000	17,000
A.1989.400	OTHER GENERAL GOVERNMENT.CONTRACTUAL		36,775	39,625	89,150	89,150
		TOTAL	183,107	212,105	317,116	317,116

CONTINGENCY							
A.1990.400	CONTINGENT ACCOUNT.CONTRACTUAL		125,000	125,000	125,000	125,000	125,000
		TOTAL	125,000	125,000	125,000	125,000	125,000
TOTAL GENERAL GOVERNMENT SUPPORT			2,870,952	3,330,761	3,451,303	3,451,303	3,473,343
PUBLIC SAFETY							
POLICE							
A.3120.100	POLICE & CONSTABLE.PERSONAL SERVICES		15,436	16,362	17,180	17,180	17,180
		TOTAL	15,436	16,362	17,180	17,180	17,180
TRAFFIC CONTROL							
A.3310.400	TRAFFIC CONTROL.CONTRACTUAL						
		TOTAL					
DOG CONTROL							
A.3510.400	DOG CONTROL.CONTRACTUAL		36,000	36,000	36,000	36,000	36,000
		TOTAL	36,000	36,000	36,000	36,000	36,000
SAFETY INSPECTION							
A.3620.100	SAFETY INSPECTION.PERSONAL SERVICES						
A.3620.400	SAFETY INSPECTION.CONTRACTUAL		36,400	39,050	40,000	40,000	40,000
A.3620.800	SAFETY INSPECTION.EMPLOYEE BENEFITS						
		TOTAL	36,400	39,050	40,000	40,000	40,000
EMERGENCY MANAGEMENT							
A.3640.100	EMERGENCY MANAGEMENT-CIVIL DEFENSE.PERSONAL SERV		250	250	250	250	250
A.3640.400	EMERGENCY MANAGEMENT-CIVIL DEFENSE.CONTRACTUAL		125	125	125	125	125
		TOTAL	375	375	375	375	375
OTHER PUBLIC SAFETY							
A.4020.400	REGISTRAR OF VITAL STATISTICS.CONTRACTUAL				3,000	3,000	3,500
		TOTAL			3,000	3,000	3,500
TOTAL PUBLIC SAFETY			88,211	91,787	96,555	96,555	97,055

HEALTH						
AMBULANCE SERVICE						
A.4540.400	AMBULANCE.CONTRACTUAL	255,000	255,000	293,500	293,500	293,500
		TOTAL	255,000	255,000	293,500	293,500
TOTAL HEALTH			255,000	255,000	293,500	293,500
TRANSPORTATION						
SUPERINTENDENT OF HIGHWAYS						
A.5010.100	HIGHWAY SUPERINTENDENT.PERSONAL SERVICES	247,925	278,413	291,426	291,426	291,426
A.5010.400	HIGHWAY SUPERINTENDENT.CONTRACTUAL	6,800	6,800	5,000	5,000	5,000
A.5010.800	HIGHWAY SUPERINTENDENT.EMPLOYEE BENEFITS	100,842	100,842	100,842	100,842	100,842
		TOTAL	355,567	386,055	397,268	397,268
GARAGE						
A.5132.100	HIGHWAY GARAGE.PERSONAL SERVICES	3,555	5,555	5,835	5,835	5,835
A.5132.200	HIGHWAY GARAGE.EQUIPMENT					
A.5132.400	HIGHWAY GARAGE.CONTRACTUAL	67,000	67,000	68,800	68,800	68,800
		TOTAL	70,555	72,555	74,635	74,635
TOTAL TRANSPORTATION			426,122	458,610	471,903	471,903
ECONOMIC ASSISTANCE & OPPORTUNITIES						
ECONOMIC DEVELOPMENT						
A.6420.100	ECONOMIC DEVELOPMENT.PERSONAL SERVICES	112,842	127,486	134,569	134,569	134,569
A.6420.400	ECONOMIC DEVELOPMENT.CONTRACTUAL	63,444	83,344	84,544	84,544	84,544
A.6420.800	ECONOMIC DEVELOPMENT.EMPLOYEE BENEFITS	38,136	45,763	54,755	54,755	54,755
		TOTAL	214,422	256,593	273,868	273,868
PROGRAMS FOR THE AGING						
A.6772.100	PROGRAMS FOR AGING.PERSONAL SERVICES	6,980	9,480	10,860	10,860	10,860
A.6772.200	PROGRAMS FOR AGING.EQUIPMENT		25,000			
A.6772.400	PROGRAMS FOR AGING.CONTRACTUAL	10,450	9,200	9,700	9,700	9,700
		TOTAL	17,430	43,680	20,560	20,560
TOTAL ECONOMIC ASSISTANCE & OPPORTUNITIES			231,852	300,273	294,428	294,428

CULTURE RECREATION**RECREATION ADMINISTRATION**

A.7020.100	REC ADMIN.PERSONAL SERVICES	224,260	254,260	367,200	367,200	367,200
A.7020.200	REC ADMIN.EQUIPMENT		25,000			
A.7020.400	REC ADMIN.CONTRACTUAL	62,550	63,050	91,500	91,500	91,500
	TOTAL	286,810	342,310	458,700	458,700	458,700

PARKS & RECREATION DEPARTMENT

A.7021.100	PARKS & REC DEPT.PERSONAL SERVICES	277,298	297,123	335,623	335,623	335,623
A.7021.200	PARKS & REC DEPT.EQUIPMENT					
A.7021.400	PARKS & REC DEPT.CONTRACTUAL	251,400	246,400	206,400	206,400	208,900
A.7021.800	PARKS & REC DEPT.EMPLOYEE BENEFITS	104,629	104,629	118,629	118,629	118,629
	TOTAL	633,327	648,152	660,652	660,652	663,152

PARKS

A.7110.100	PARKS.PERSONAL SERVICES	360,898	394,636	423,178	423,178	423,178
A.7110.200	PARKS.EQUIPMENT	15,800	73,100	54,000	54,000	54,000
A.7110.400	PARKS.CONTRACTUAL	144,982	192,380	206,300	206,300	206,300
A.7110.800	PARKS.EMPLOYEE BENEFITS	84,937	89,185	105,185	105,185	105,185
	TOTAL	606,617	749,301	788,663	788,663	788,663

SPECIAL RECREATION FACILITIES

A.7140.200	PLAYGROUNDS.EQUIPMENT					
	TOTAL	-	-			

HISTORIAN

A.7510.100	HISTORIAN.PERSONAL SERVICES	18,680	20,100	22,100	22,100	22,100
A.7510.400	HISTORIAN.CONTRACTUAL	20,000	9,000	9,000	9,000	9,000
	TOTAL	38,680	29,100	31,100	31,100	31,100

CELEBRATIONS

A.7550.100	CELEBRATIONS.PERSONAL SERVICES	3,155	3,630	3,150	3,150	3,150
A.7550.400	CELEBRATIONS.CONTRACTUAL	19,300	25,900	21,900	21,900	21,900
	TOTAL	22,455	29,530	25,050	25,050	25,050

OTHER CULTURE & RECREATION

A.7989.400	OTHER CULTURE & RECREATION.CONTRACTUAL	12,500	15,000	15,000	15,000	15,000
	TOTAL	12,500	15,000	15,000	15,000	15,000

TOTAL CULTURE RECREATION		1,600,389	1,813,393	1,979,165	1,979,165	1,981,625
REFUSE AND RECYCLE						
A.8160.100	REFUSE & GARBAGE.PERSONAL SERVICES	159,711	170,705	190,205	190,205	190,205
A.8160.200	REFUSE & GARBAGE.EQUIPMENT	42,000	50,000	50,000	50,000	50,000
A.8160.400	REFUSE & GARBAGE.CONTRACTUAL	142,155	130,000	128,000	128,000	128,000
A.8160.800	REFUSE & GARBAGE.EMPLOYEE BENEFITS	32,298	36,820	40,820	40,820	40,820
	TOTAL	376,164	387,525	409,025	409,025	409,025
CONSERVATION						
A.8710.100	CONSERVATION.PERSONAL SERVICES	36,395	36,395	39,395	39,395	39,395
A.8710.400	CONSERVATION.CONTRACTUAL	500	500	500	500	500
A.8710.800	CONSERVATION.EMPLOYEE BENEFITS	13,606	15,511	19,511	19,511	19,511
	TOTAL	50,501	52,406	59,406	59,406	59,406
CEMETERIES						
A.8810.400	CEMETERY.CONTRACTUAL	2,475	2,475	2,500	2,500	9,000
	TOTAL	2,475	2,475	2,500	2,500	9,000
TOTAL HOME AND COMMUNITY SERVICES		429,140	442,406	470,931	470,931	477,431
EMPLOYEE BENEFITS						
A.9010.800	STATE RETIREMENT.EMPLOYEE BENEFITS	239,195	258,850	312,568	312,568	312,568
A.9030.800	SOCIAL SECURITY.EMPLOYEE BENEFITS	178,604	203,587	203,587	203,587	228,587
A.9040.800	WORKERS COMPENSATION.EMPLOYEE BENEFITS	80,918	80,918	57,372	57,372	57,372
A.9050.800	UNEMPLOYMENT INSURANCE.EMPLOYEE BENEFITS					
A.9055.800	DISABILITY INSURANCE.EMPLOYEE BENEFITS	17,200	22,500	22,500	22,500	22,500
A.9060.800	MEDICAL INSURANCE.EMPLOYEE BENEFITS	19,216	24,216	24,216	24,216	24,216
A.9089.800	OTHER EMPLOYEE BENEFITS.HSA/FSA/HSA ADMIN. FEES	4,250	4,250	4,250	4,250	4,250
	TOTAL	539,383	594,321	624,493	624,493	649,493
TOTAL EMPLOYEE BENE						
TRANSFERS TO OTHER FUNDS						
A.9950	TRANSFERS TO RESERVES R4 EQUIPMENT					
A.9951	TRANSFERS TO RESERVES ROAD PROJECTS					
TOTAL TRANSFERS						
SERIAL BONDS						
A.9710.600	SERIAL BONDS.PRINCIPAL					

A.9710.700	SERIAL BONDS.INTEREST	-	-	-	-	-
TOTAL DEBT SERVICE		TOTAL	-	-	-	-
TOTAL TRANSFERS TO OTHER FUNDS			-	-	-	-
TOTAL APPROPRIATIONS			6,441,049	7,286,551	7,682,278	7,682,278
BUDGETARY PROVISIONS FOR OTHER USES						
A.0878.004	CAPITAL RESERVE - RESERVE FOR IMPROVEMENTS		58,000	50,000	150,000	150,000
A.0878.001	CAPITAL RESERVE - RESERVE FOR NEW BUILDINGS		352,000	426,966	750,000	750,000
A.0878.002	CAPITAL RESERVE - RESERVE FOR 11 FRAMARK DRIVE				30,000	30,000
TOTAL APPROPRIATIONS AND BUDGETARY PROVISIONS FOR OTHER USES			6,851,049	7,763,517	8,612,278	8,612,278
						7,738,778

General B (Outside Village) Fund - Highlights

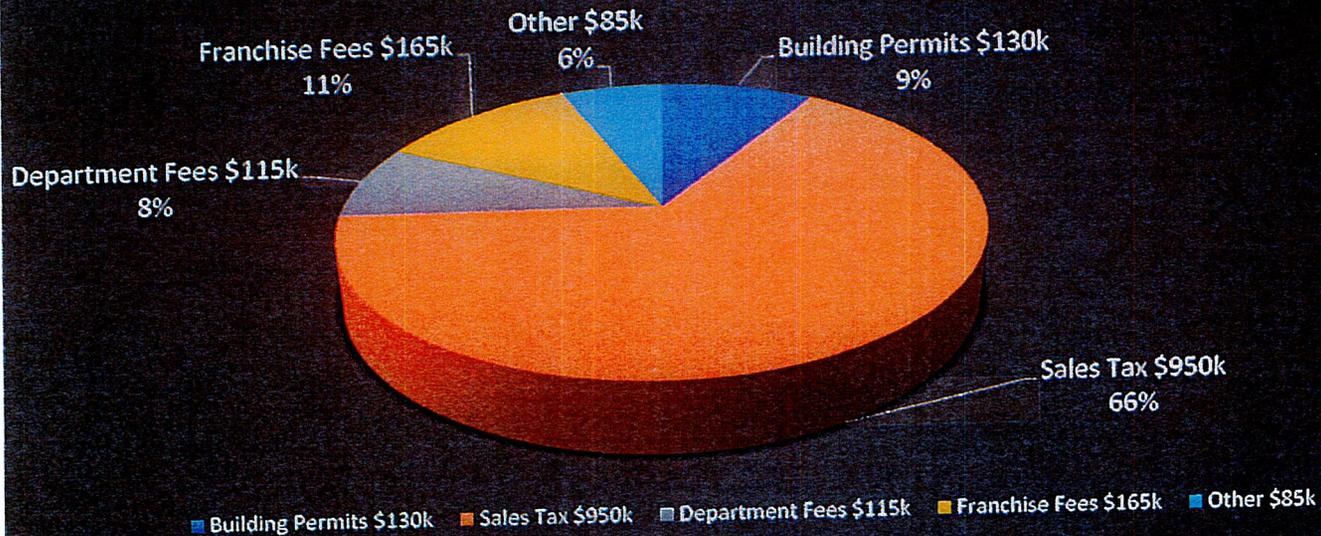
Revenue:

- **Sales Tax** revenue of \$950k is an increase of approximately \$500k as a result of continue increases in Sales Tax revenue and eliminating the dependency on Fund Balance.
- **Cable Franchise Fees** are budgeted to decline by \$7k to \$165k as industry trends for cable services are continuing to move towards streaming services.
- **Inspection/Permit Fees** are budgeted to increase by \$75k due to some inspections being down internally which previously were outsourced to the Town engineering firm.

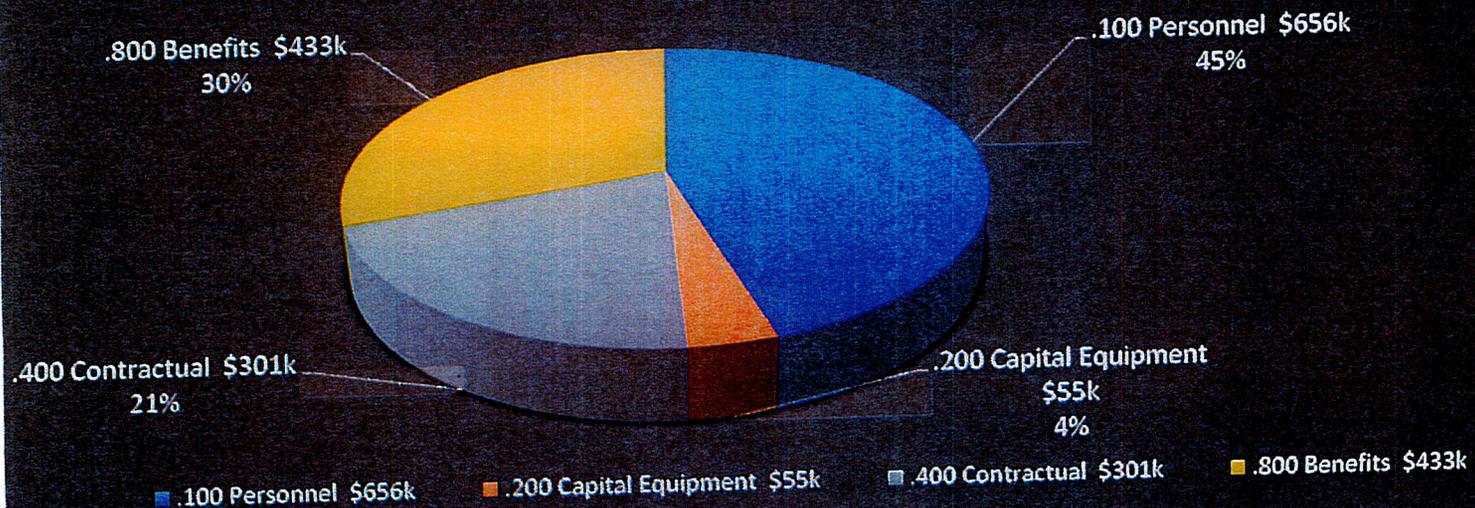
Expenses:

- **Overall** expenses in General B Fund are increasing \$79k to \$1.4mm because of increases in wages and benefits.
- **Personnel** expenses of \$656k represent a 10% increase over 2024 levels because of an addition of a staff member and increases in wages rates and benefits including Healthcare costs anticipated to increase 15%.
- **Capital Equipment** purchase of \$55k consists of a purchase of an EV Vehicle as part of the long term Capital Plan.
- **Contractual** spending which consists of costs for Professional Services such as Legal and Engineering and departmental operating costs are budget at \$301k remaining at 2024 levels.

2025 General B Fund - Revenue



2025 General B Fund - Expenses



TOWN OF VICTOR
GENERAL FUND- OUTSIDE VILLAGE - B FUND

<u>ACCOUNT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025				
		<u>2023 ACTUAL</u>	<u>2024 FINAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>	<u>FINAL STAGE</u>
<u>B - REVENUES</u>						
B.1120	SALES TAX	530,649	425,000	949,581	949,581	949,581
B.1170	CABLE FRANCHISE	172,000	172,000	165,000	165,000	165,000
B.1255	CLERKS FEES					
B.2110	ZONING FEES	2,000	2,000	2,000	2,000	2,000
B.2115	PLANNING FEES	12,000	12,000	12,000	12,000	12,000
B.2121	ADMINISTRATION FEES	1,500	1,500	1,200	1,200	1,200
B.2235	INSPECTION FEES			100,000	100,000	100,000
B.2401	INTEREST & EARNINGS	27,100	61,100	50,100	50,100	50,100
B.2555	BUILDING PERMITS	175,000	150,000	125,000	125,000	125,000
B.2590	OTHER PERMITS	5,000	5,000	5,000	5,000	5,000
B.2655	MINOR / OTHER	50	50	50	50	50
B.2665	SALES OF EQUIPMENT	10,000	14,989	13,000	13,000	13,000
B.2701	REFUND PRIOR YEARS					
B.2750	AIM-RELATED PAYMENTS	22,512	22,512	22,512	22,512	22,512
B.2770	UNCLASSIFIED REVENUE					
B.3902	STATE AID - PLANNING STUDIES					
TOTAL REVENUES		957,811	866,151	1,445,443	1,445,443	1,445,443
B.5900	FUND BALANCE	250,000	500,000			
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		<u>1,207,811</u>	<u>1,366,151</u>	<u>1,445,443</u>	<u>1,445,443</u>	<u>1,445,443</u>

GENERAL - OUTSIDE VILLAGE - B FUND

<u>ACCOUNT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025				
		<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>FINAL</u>	<u>TENTATIVE</u> <u>STAGE</u>	<u>PRELIMINARY</u> <u>STAGE</u>	<u>FINAL</u> <u>STAGE</u>
B - APPROPRIATIONS						
ENGINEER						
B.1440.440	ENGINEERING.CONTRACTUAL	20,000	20,000	20,000	20,000	20,000
	TOTAL	20,000	20,000	20,000	20,000	20,000
UNALLOCATED						
B.1910.400	UNALLOCATED INSURANCE.CONTRACTUAL	21,342	23,279	24,506	24,506	26,506
B.1989.400	OTHER GENERAL GOVERNMENT.CONTRACTUAL					
B.1990.400	CONTINGENT ACCOUNT.CONTRACTUAL	12,000	12,000	12,000	12,000	12,000
	TOTAL GENERAL GOVERNMENT SUPPORT	53,342	55,279	56,506	56,506	58,506
TRAFFIC CONTROL						
B.3310.400	TRAFFIC CONTROL.CONTRACTUAL	85,000	105,000	110,000	110,000	110,000
	TOTAL	85,000	105,000	110,000	110,000	110,000
TRAFFIC CONTROL ENFORCEMENT						
B.3311.400	TRAFFIC CONTROL ENFORCEMENT.CONTRACTUAL	20,000	20,000	20,000	20,000	20,000
	TOTAL	20,000	20,000	20,000	20,000	20,000
BUILDING-SAFETY INSPECTION						
B.3620.100	BUILDING-SAFETY NSPECTION.PERSONAL SERVICES	302,712	324,469	346,990	346,990	346,990
B.3620.200	BUILDING-SAFETY INSPECTION.EQUIPMENT	27,276	38,000	55,000	55,000	55,000
B.3620.400	BUILDING-SAFETY INSPECTION CONTRACTUAL	25,300	20,300	21,250	21,250	21,250
B.3620.800	BUILDING-SAFETY INSPECTION.EMPLOYEE BENEFITS	100,645	168,871	148,871	148,871	148,871
	TOTAL	455,933	551,640	572,111	572,111	572,111
	TOTAL PUBLIC SAFETY	560,933	676,640	702,111	702,111	702,111
STREET LIGHTING						
B.5182.400	STREET LIGHTING.CONTRACTUAL	19,500	19,500	19,500	19,500	19,500
	TOTAL TRANSPORTATION	19,500	19,500	19,500	19,500	19,500
ZONING						
B.8010.100	ZONING.PERSONAL SERVICES	36,626	38,460	41,460	41,460	41,460
B.8010.400	ZONING.CONTRACTUAL	2,925	4,925	4,925	4,925	4,925
B.8010.800	ZONING.EMPLOYEE BENEFITS	11,220	13,709	17,130	17,130	17,130
	TOTAL	50,771	57,094	63,515	63,515	63,515

B.8020.100	PLANNING.PERSONAL SERVICES	150,883	158,378	166,878	166,878	166,878
B.8020.400	PLANNING.CONTRACTUAL	11,100	11,100	21,100	21,100	21,100
B.8020.800	PLANNING.EMPLOYEE BENEFITS	23,801	27,133	67,130	67,130	67,130
	TOTAL	185,784	196,611	255,108	255,108	255,108
B.8140.100	STORMWATER MANAGEMENT.PERSONAL SERVICES	91,410	98,919	100,718	100,718	100,718
B.8140.200	STORMWATER MANAGEMENT.EQUIPMENT					
B.8140.400	STORMWATER MANAGEMENT.CONTRACTUAL	38,100	38,100	23,100	23,100	23,100
B.8140.800	STORMWATER MANAGEMENT.EMPLOYEE BENEFITS	35,390	41,052	35,052	35,052	35,052
	TOTAL	164,900	178,071	158,870	158,870	158,870
B.8540.400	DRAINAGE.CONTRACTUAL	23,000	23,000	20,000	20,000	20,000
	TOTAL	23,000	23,000	20,000	20,000	20,000
B.8668.430	REHABILITATION GRANT.LEGAL	3,000	3,000	3,000	3,000	3,000
	TOTAL	3,000	3,000	3,000	3,000	3,000
TOTAL HOME AND COMMUNITY SERVICES		427,455	457,776	500,493	500,493	500,493
B.9010.800	STATE RETIREMENT.EMPLOYEE BENEFITS	61,860	64,485	79,754	79,754	79,754
B.9030.800	SOCIAL SECURITY.EMPLOYEE BENEFITS	49,010	50,060	50,060	50,060	48,060
B.9040.800	WORKERS COMPENSATION.EMPLOYEE BENEFITS	20,229	20,229	14,837	14,837	14,837
B.9050.800	UNEMPLOYMENT INSURANCE.EMPLOYEE BENEFITS					
B.9055.800	DISABILITY INSURANCE.EMPLOYEE BENEFITS	4,800	6,500	6,500	6,500	6,500
B.9060.800	MEDICAL INSURANCE.EMPLOYEE BENEFITS	9,802	14,802	14,802	14,802	14,802
B.9089.800	OTHER EMPLOYEE BENEFITS.EAP/FSA/HSA ADMIN. FEES	880	880	880	880	880
	TOTAL EMPLOYEE BENEFITS	146,581	156,956	166,833	166,833	164,833
B.9901.900	INTERFUND TRANSFERS.TRANSFERS					
B.9950.004	TRANSFERS FROM RESERVES R5 EQUIPMENT RESERVES					
TOTAL TRANSFERS TO OTHER FUNDS						
TOTAL APPROPRIATIONS		1,207,811	1,366,151	1,445,443	1,445,443	1,445,443
BUDGETARY PROVISIONS FOR OTHER USES						
B.0878.004	CAPITAL RESERVE - RESERVE FOR EQUIPMENT					
TOTAL APPROPRIATIONS AND BUDGETARY PROVISIONS FOR OTHER USES		1,207,811	1,366,151	1,445,443	1,445,443	1,445,443

General DB Highway Fund - Highlights

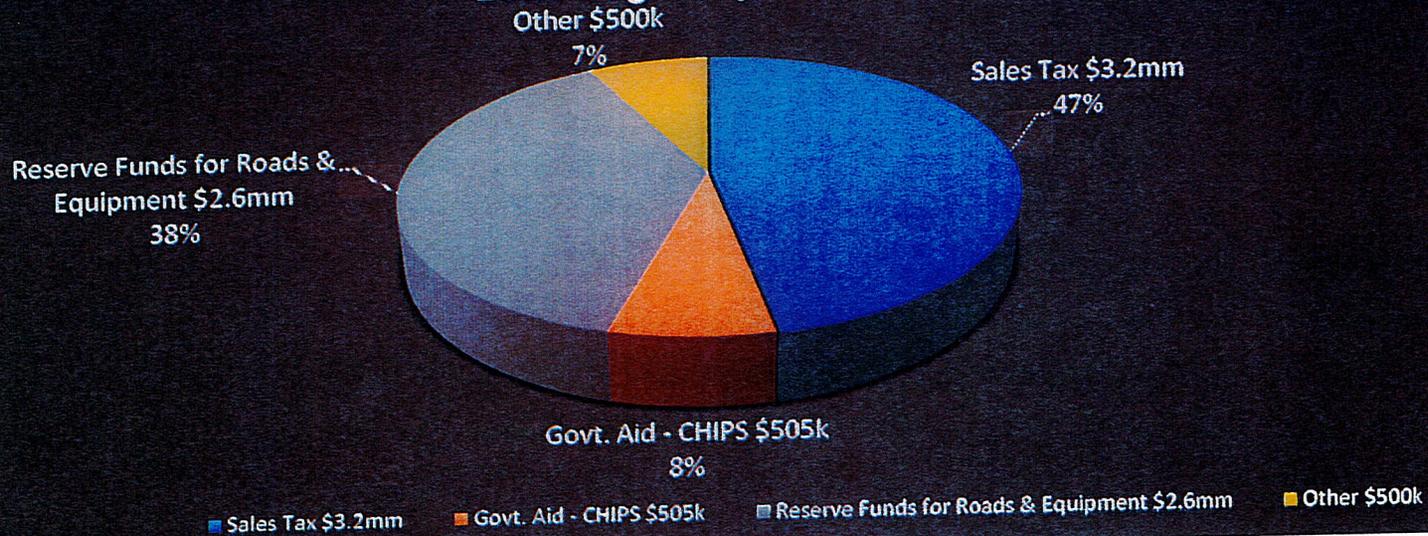
Revenue:

- **Sales Tax** revenue of \$2.7mm is an increase of \$1.1mm due to continued increases in Revenue and lower dependency in both DB and B Funds for funding.
- **Reserve Funding** of \$2.6mm is being allocated for the use in funding the Capital Equipment Expenditures (\$915K of \$1,218k requested) and (\$1.5mm of the \$2.2mm in Road Projects requested) as Reserve funds for these allocations are sufficiently funded for future allocations.
- **Government Aid** of \$505K remains consistent of 2024 levels and used to support ongoing Road Maintenance and Plowing.
- **Interest Earnings** projected to because of the use of Reserve Funds and the decline in Interest rates anticipated.

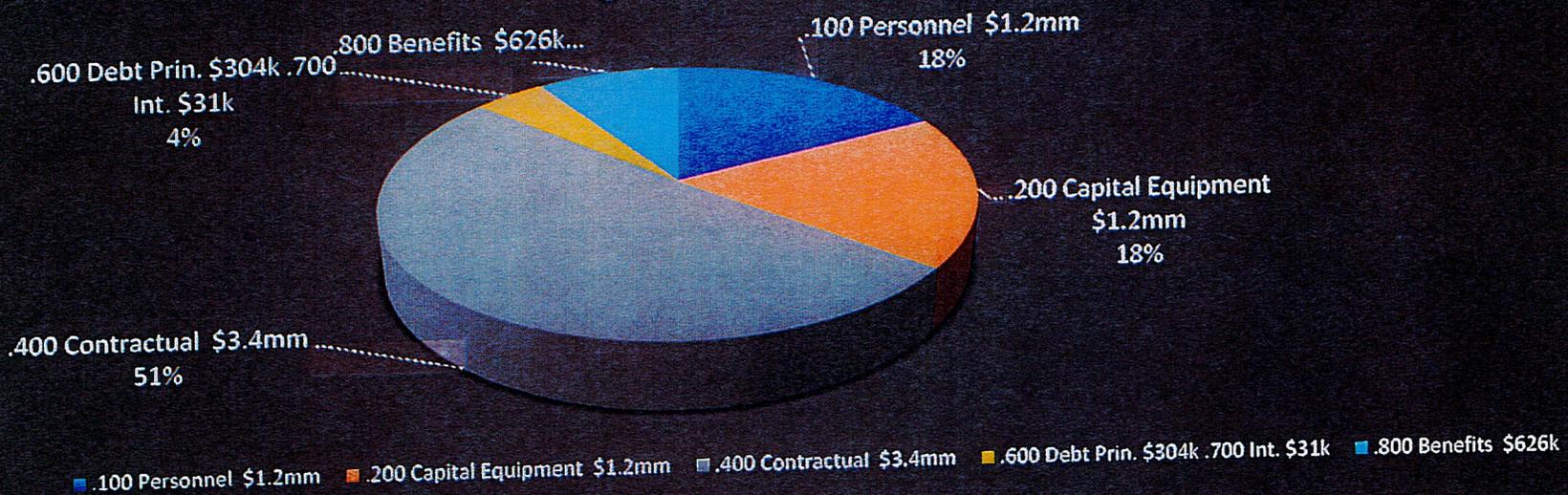
Expenses:

- **Overall** expenses in Highway DB Fund are increasing \$814k to \$6.8mm because of increases equipment purchases that were included in the long-term Capital Plan along with a 5% increase in wages and benefits.
- **Personnel** expenses of \$1.2mm represent a 5% increase over 2024 levels because of an addition increases in wages rates and benefits including Healthcare costs anticipated to increase 15%.
- **Capital Equipment** purchase of \$1.2mm consist of several Vehicles and equipment as part of the long-term Capital Plan and \$2.2mm in planned Road Projects in the long-term Capital Plan. As noted above, 72% of the cost of the equipment and road improvements are being funded from Reserves.
- **Contractual** spending which consists of costs for Snow Removal and General Repairs are budgeted at \$1.2mm remaining at 2024 levels.

2025 Highway DB Fund - Revenue



2025 Highway DB Fund - Expenses



TOWN OF VICTOR
HIGHWAY FUND OUTSIDE
VILLAGE DB FUND

<u>ACCOUNT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025				
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>	<u>FINAL STAGE</u>
<u>DB - REVENUES</u>						
DB.1120	SALES TAX	4,924,007	4,773,034	3,388,723	3,388,723	3,391,723
DB.2300	SERVICES FOR OTHER GOVTS	230,000	230,000	230,000	230,000	230,000
DB.2304	FUEL SALES	90,000	90,000	80,000	80,000	80,000
DB.2401	INTEREST EARNINGS	145,600	330,000	280,000	280,000	280,000
DB.2665	SALES OF EQUIPMENT	150,000	120,000	85,000	85,000	85,000
DB.2680	INSURANCE RECOVERIES					
DB.2701	REFUND PRIOR YEAR					
DB.2770	OTHER UNCLASS REV	250	250	250	250	250
DB.3501	CHIPS	200,000	250,000	275,000	275,000	275,000
DB.3502	STATE AID, SUBURBAN HIGHWAY					
DB.5031	INTERFUND TRANSFERS					
TOTAL REVENUES		5,739,857	5,793,284	4,338,973	4,338,973	4,341,973
DB.5900	FUND BALANCE	400,000	200,000			
DB.0915.000	CAPITAL RESERVE - EQUIPMENT			915,000	915,000	915,000
DB.0879.002	CAPITAL RESERVE - ROAD PROJECTS			1,550,250	1,550,250	1,550,250
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		6,139,857	5,993,284	6,804,223	6,804,223	6,807,223

HIGHWAY - OUTSIDE VILLAGE -

DB FUND

ACCOUNT NO

ACCOUNT DESCRIPTION

2025

DB - APPROPRIATIONS

<u>2023</u>	<u>2024</u>	<u>TENTATIVE</u>	<u>PRELIMINARY</u>	<u>FINAL</u>
<u>ACTUAL</u>	<u>ACTUAL</u>	<u>STAGE</u>	<u>STAGE</u>	<u>STAGE</u>

DB.1910.400	UNALLOCATED INSURANCE.CONTRACTUAL	32,725	35,693	44,584	44,584	47,584
TOTAL GENERAL		32,725	35,693	44,584	44,584	47,584
GOVERNMENT SUPPORT						
DB.5110.100	GENERAL REPAIRS.PERSONAL SERVICES	429,356	476,419	511,419	511,419	511,419
DB.5110.400	GENERAL REPAIRS.CONTRACTUAL	2,145,000	2,131,000	2,197,000	2,197,000	2,197,000
	TOTAL	2,574,356	2,607,419	2,708,419	2,708,419	2,708,419
DB.5112.400	IMPROVEMENTS.CONTRACTUAL	200,000	250,000	275,000	275,000	275,000
	TOTAL	200,000	250,000	275,000	275,000	275,000
DB.5130.100	MACHINERY.PERSONAL SERVICES	127,351	136,220	139,220	139,220	139,220
DB.5130.200	MACHINERY.EQUIPMENT	836,330	560,000	1,218,550	1,218,550	1,218,550
DB.5130.400	MACHINERY.CONTRACTUAL	160,000	160,000	160,000	160,000	160,000
	TOTAL	1,123,681	856,220	1,517,770	1,517,770	1,517,770
DB.5140.100	BRUSH & WEEDS.PERSONAL SERVICES	21,359	22,450	22,450	22,450	22,450
DB.5140.400	BRUSH & WEEDS.CONTRACTUAL	30,000	30,000	30,000	30,000	30,000
	TOTAL	51,359	52,450	52,450	52,450	52,450
DB.5142.100	SNOW REMOVAL.PERSONAL SERVICES	457,624	481,677	514,705	514,705	514,705
DB.5142.400	SNOW REMOVAL.CONTRACTUAL	772,937	772,937	730,000	730,000	730,000
	TOTAL	1,230,561	1,254,614	1,244,705	1,244,705	1,244,705
TOTAL TRANSPORTATION		5,179,957	5,020,703	5,798,344	5,798,344	5,798,344

DB.9010.800	STATE RETIREMENT.EMPLOYEE BENEFITS	115,350	116,149	148,876	148,876	148,876
DB.9030.800	SOCIAL SECURITY.EMPLOYEE BENEFITS	75,781	80,096	80,096	80,096	80,096
DB.9040.800	WORKERS COMPENSATION BENEFITS	37,108	37,108	26,708	26,708	26,708
DB.9050.800	UNEMPLOYMENT INSURANCE BENEFITS					
DB.9055.800	DISABILITY INSURANCE.EMPLOYEE BENEFITS	8,800	10,500	10,500	10,500	10,500
DB.9060.800	MEDICAL INSURANCE.EMPLOYEE BENEFITS	304,107	358,846	358,846	358,846	358,846
DB.9089.800	EMPLOYEE BENEFITS.EAP/FSA/HSA ADMIN. FEES	1,144	1,144	1,144	1,144	1,144
TOTAL EMPLOYEE BENEFITS		542,290	603,843	626,170	626,170	626,170
DB.9710.600	SERIAL BONDS.PRINCIPAL	292,000	296,000	304,000	304,000	304,000
DB.9710.700	SERIAL BONDS.INTEREST	42,885	37,045	31,125	31,125	31,125
TOTAL DEBT SERVICE		334,885	333,045	335,125	335,125	335,125
TOTAL APPROPRIATIONS		6,089,857	5,993,284	6,804,223	6,804,223	6,807,223
BUDGETARY PROVISIONS FOR OTHER USES						
DB.9950.004	TRANSFERS TO RESERVES R3 - EQUIPMENT RES.	50,000				
DB.9950.005	TRANSFERS TO RESERVES R2 - STREET RES.					
TOTAL APPROPRIATIONS AND BUDGETARY PROVISIONS FOR OTHER USES		6,139,857	5,993,284	6,804,223	6,804,223	6,807,223

Additional Funds (CP, SW, SS and SL) - Highlights

Parks Trust (CP Fund)

Revenue in the Parks Trust Fund (CP) consists of a \$2,000 fee collected time of closing on new homes. These funds are collected and put in the Trust Fund for future improvements to our various Parks as needed. It is anticipated that there will be approximately 63 closings generating \$126k that us be used to fund \$58k in improvements and remaining the go into the Trust Fund for future developments.

Consolidated Water District Fund (SW)

Revenue in the Water District Fund is generated through a Tax Levy of residents who live in the water district. Revenue of \$16k and Fund Balance of \$6k is used to pay the Serial Bond payments of \$23k. This Bond is to expire in 2028.

Consolidated Sewer District Fund (SS)

Revenue for the Sewer District is generated from the proposed Tax Levy of \$775k an increase of 1.9% over the 2024 levy. The increase in the Tax Levy is due to continued maintenance costs on the 30+ pump stations within the district. The Fund also received approximately \$66k in interest used to pay the annual existing Bond payments of \$482k. There is \$305k in the Sanitary contractual line to fund upkeep and improvements to the pump stations. We have also budgeted \$54k in interest charges for 2025 to fund the cost of the (BAN) short-term Bond for the improvements of 2 pump stations in 2025. The total cost of the 2 new pump stations and 4 back up generators is anticipated at \$2.7mm. The Town received a WIIA Grant from the DEC for \$700k to use towards this project and plans to Bond the remaining \$2mm over an 8 to 10-year period. As part of the WIIA Grant, NYS will subsidize 50% of the cost of the interest on the Bond. Closing on the Bond is expected in early 2026.

Street Lighting Districts (SL1 thru SL8)

The Street Lighting Districts consist of 8 separate districts throughout the Town that are assessed and Levied as part of their annual Property Tax Bill. The Revenue is calculated from the actual billing from RG&E and used to pay the cost of the monthly billing. Costs in 2025 are anticipated to decline significantly due to the LED conversion of the districts to be done in early 2025.

TOWN OF VICTOR
 PARKS TRUST FUND - CP FUND

ACCOUNT NO
CP - REVENUES

CP.2001.037 PARK AND RECREATIONAL TRUST FEES
 CP.2401 INTEREST & EARNINGS
 CP.5031 INTERFUND TRANSFERS
TOTAL REVENUES
 CP.5900 FUND BALANCE

**TOTAL REVENUES AND
 APPROPRIATED FUND BALANCE**

CP - APPROPRIATIONS

CP.7140.400 PARKS - PLAYGROUND EQUIPMENT
 CP.7183.200 PARKS - PARKS TRUST.EQUIPMENT
 CP.7183.400 PARKS - PARKS TRUST.CONTRACTUAL
 CP.9901 INTERFUND TRANSFERS RESERVES
TOTAL APPROPRIATIONS

**REVENUES OVER (UNDER)
 EXPENDITURES**

<u>2025</u>				
<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>ACTUAL</u>	<u>TENTATIVE</u> <u>STAGE</u>	<u>PRELIMINARY</u> <u>STAGE</u>	<u>FINAL</u> <u>STAGE</u>
185,000	126,000	126,000	126,000	126,000
15,000	100,000	20,000	20,000	20,000
<u>200,000</u>	<u>226,000</u>	<u>146,000</u>	<u>146,000</u>	<u>146,000</u>
-	-	-	-	-
<u>200,000</u>	<u>226,000</u>	<u>146,000</u>	<u>146,000</u>	<u>146,000</u>
	6,000			
30,000	150,000			
70,000	70,000	58,000	58,000	58,000
100,000		88,000	88,000	88,000
<u>200,000</u>	<u>226,000</u>	<u>146,000</u>	<u>146,000</u>	<u>146,000</u>
-	-	-	-	-

**TOWN OF VICTOR
CENTRAL WATER DISTRICT -SW FUND**

<u>ACCOUNT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2023	2024	2025		
		FINAL STAGE	FINAL STAGE	TENTATIVE STAGE	PRELIMINARY STAGE	FINAL STAGE
SW - REVENUES						
SW.1001	REAL PROPERTY TAXES	16,272	16,307	16,307	16,307	16,307
SW.2401	INTEREST EARNINGS	35	279	225	225	225
SW.5031	INTERFUND TRANSFERS - DEBT SERVICE*	5,000	5,000			
SW.0915	UNAPPROPRIATED FUND BALANCE	-	-	6,674	6,674	6,674
TOTAL REVENUES & FUND BALANCE		21,307	21,586	23,206	23,206	23,206
SW-APPROPRIATIONS						
DEBT SERVICE						
SW.9710.600	SERIAL BONDS.PRINCIPAL	18,000	19,000	21,000	21,000	21,000
SW.9710.700	SERIAL BONDS.INTEREST	3,307	2,586	2,206	2,206	2,206
SW.9730.600	BAN.PRINCIPAL	-	-	-	-	-
SW.9730.700	BAN.INTEREST	-	-	-	-	-
TOTAL APPROPRIATIONS		21,307	21,586	23,206	23,206	23,206
REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-	-

**TOWN OF VICTOR
CONSOLIDATED SEWER DISTRICT - SS FUND**

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2023	2024	2025		
		<u>FINAL STAGE</u>	<u>FINAL STAGE</u>	<u>PRELIMINARY STAGE</u>	<u>PRELIMINARY STAGE</u>	<u>FINAL STAGE</u>
SS - REVENUES						
SS.1001	REAL PROPERTY TAXES	746,180	761,080	761,080	761,080	774,780
SS.2401	INTEREST & EARNINGS	36,000	65,680	65,680	65,680	65,680
SS.5900	APPROPRIATED FUND BALANCE	283,500	105,000			
TOTAL REVENUES AND APPROP. FUND BALANCE		1,065,680	931,760	826,760	826,760	840,460
SS - APPROPRIATIONS						
SS.1380.400	FISCAL AGENT FEES.CONTRACTUAL	5,000				
SS.1989.400	OTHER GENERAL GOVERNMENT.CONTRACTUAL	580,380	448,160	305,060	305,060	304,760
SS.8120.400	SANITARY SEWERS.CONTRACTUAL					
DEBT SERVICE						
SS.9710.600	SERIAL BONDS.PRINCIPAL	335,000	345,000	350,000	350,000	350,000
SS.9710.700	SERIAL BONDS.INTEREST	145,300	138,600	131,700	131,700	131,700
SS.9730.600	BAN.PRINCIPAL			40,000	40,000	54,000
SS.9730.700	BAN.INTEREST					
INTERFUND TRANSFERS						
SS.9950.900	INTERFUND TRANSFERS TO CAPITAL PROJECT	1,065,680	931,760	826,760	826,760	840,460
TOTAL APPROPRIATIONS						
BUDGETARY PROVISIONS FOR OTHER USES						
SS.0878.006	CAPITAL RESERVE - RESERVE FOR SEWER INFRASTRUCTURE					
TOTAL APPROPRIATIONS AND BUDGETARY PROVISIONS FOR OTHER USES		1,065,680	931,760	826,760	826,760	840,460

TOWN OF VICTOR
 FISHERS LIGHT DISTRICT - SL1 FUND

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL1 - REVENUES</u>					
SL1.1001	REAL PROPERTY TAXES	2,240	2,641	2,641	2,641
SL1.2401	INTEREST EARNINGS				
TOTAL REVENUES		2,240	2,641	2,641	2,641
SL1.5900	APPROPRIATED FUND BALANCE	322	150		
TOTAL REVENUES & APPROPRIATED FUND BALANCE		2,562	2,791	2,641	2,641

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL1 - APPROPRIATIONS</u>					
SL1.5182.400	STREET LIGHTING.CONTRACTUAL	2,562	2,791	2,641	2,641
TOTAL APPROPRIATIONS		2,562	2,791	2,641	2,641

TOWN OF VICTOR
 BROOKWOOD LIGHT DISTRICT - SL2 FUND

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>			2025	
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL2 - REVENUES</u>					
SL2.1001	REAL PROPERTY TAXES	2,370	2,513	2,513	2,513
SL2.2401	INTEREST EARNINGS				
TOTAL REVENUES		2,370	2,513	2,513	2,513
SL2.5900	APPROPRIATED FUND BALANCE	276	140		
TOTAL REVENUES & APPROPRIATED FUND BALANCE		2,646	2,653	2,513	2,513

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>			2025	
		<u>2023 FINAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL2 - APPROPRIATIONS</u>					
SL2.5182.400	STREET LIGHTING.CONTRACTUAL	2,646	2,653	2,513	2,513
TOTAL APPROPRIATIONS		2,646	2,653	2,513	2,513

TOWN OF VICTOR
HIGHPOINT LIGHT DISTRICT - SL3 FUND

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL3 - REVENUES</u>					
SL3.1001	REAL PROPERTY TAXES	6,000	7,082	7,082	7,082
SL3.2401	INTEREST EARNINGS				
TOTAL REVENUES		6,000	7,082	7,082	7,082
SL3.5900	FUND BALANCE	552			
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		<u>6,552</u>	<u>7,082</u>	<u>7,082</u>	<u>7,082</u>

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL3 - APPROPRIATIONS</u>					
SL3.5182.400	STREET LIGHTING.CONTRACTUAL	6,552	7,382	7,082	7,082
TOTAL APPROPRIATIONS		<u>6,552</u>	<u>7,382</u>	<u>7,082</u>	<u>7,082</u>

TOWN OF VICTOR
 COBBLESTONE LIGHT DISTRICT - SL4 FUND

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL4 - REVENUES</u>					
SL4.1001	REAL PROPERTY TAXES	31,740	34,025	34,025	34,025
SL4.2401	INTEREST EARNINGS				
TOTAL REVENUES		31,740	34,025	34,025	34,025
SL4.5900	FUND BALANCE	4,485	2,100		
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		36,225	36,125	34,025	34,025

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>FINAL STAGE</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL4 - APPROPRIATIONS</u>					
SL4.5182.400	STREET LIGHTING.CONTRACTUAL	36,225	36,125	34,025	34,025
TOTAL APPROPRIATIONS		36,225	36,125	34,025	34,025

TOWN OF VICTOR
 QUAIL RIDGE LIGHT DISTRICT -SL5 FUND

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL5 - REVENUES</u>					
SL5.1001	REAL PROPERTY TAXES	6,560	6,560	6,560	6,560
SL5.2401	INTEREST EARNINGS				
TOTAL REVENUES		6,560	6,560	6,560	6,560
SL5.5900	FUND BALANCE	521	584		
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		7,081	7,144	6,560	6,560

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL5 - APPROPRIATIONS</u>					
SL5.5182.400	STREET LIGHTING.CONTRACTUAL	7,081	7,144	6,560	6,560
TOTAL APPROPRIATIONS		7,081	7,144	6,560	6,560

TOWN OF VICTOR
 ROLLING MEADOWS LIGHT DISTRICT - SL6 FUND

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>FINAL STAGE</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL6 - REVENUES</u>					
SL6.1001	REAL PROPERTY TAXES	6,864	7,073	7,073	7,073
SL6.2401	INTEREST EARNINGS				
TOTAL REVENUES		6,864	7,073	7,073	7,073
SL6.5900	FUND BALANCE	759	500		
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		<u>7,623</u>	<u>7,573</u>	<u>7,073</u>	<u>7,073</u>

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL6 - APPROPRIATIONS</u>					
SL6.5182.400	STREET LIGHTING.CONTRACTUAL	7,623	7,573	7,073	7,073
TOTAL APPROPRIATIONS		<u>7,623</u>	<u>7,573</u>	<u>7,073</u>	<u>7,073</u>

TOWN OF VICTOR
 LEGACY AT THE FAIRWAYS LIGHT DISTRICT - SL7 FUND

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL7 - REVENUES</u>					
SL7.1001	REAL PROPERTY TAXES	8,096	9,416	9,416	9,416
SL7.2401	INTEREST EARNINGS				
TOTAL REVENUES		8,096	9,416	9,416	9,416
SL7.5900	FUND BALANCE	1,291			
TOTAL REVENUES AND APPROPRIATED FUND BALANCE		<u>9,387</u>	<u>9,416</u>	<u>9,416</u>	<u>9,416</u>

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL7 - APPROPRIATIONS</u>					
SL7.5182.400	STREET LIGHTING.CONTRACTUAL	9,387	9,416	9,416	9,416
TOTAL APPROPRIATIONS		<u>9,387</u>	<u>9,416</u>	<u>9,416</u>	<u>9,416</u>

TOWN OF VICTOR
 STONELEIGH LIGHT DISTRICT - SL8 FUND

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL8 - REVENUES</u>					
SL8.1001	REAL PROPERTY TAXES	407	475	475	475
SL8.2401	INTEREST EARNINGS				
TOTAL REVENUES		407	475	475	475
SL8.5900	FUND BALANCE	135	50		
TOTAL REVENUES & APPROPRIATED FUND BALANCE		542	525	475	475

<u>ACCT NO</u>	<u>ACCOUNT DESCRIPTION</u>	2025			
		<u>2023 ACTUAL</u>	<u>2024 ACTUAL</u>	<u>TENTATIVE STAGE</u>	<u>PRELIMINARY STAGE</u>
<u>SL8 - APPROPRIATIONS</u>					
SL8.5182.400	STREET LIGHTING.CONTRACTUAL	542	525	475	475
TOTAL APPROPRIATIONS		542	525	475	475

County of Ontario
 Municipal Code 324800
 Town of Victor
 Region: West

Data Report 1
 New York State Office of Real Property Services
 Computation of the Final
 State Equalization Rate for the 2024 Assessment Roll

Page: 1 of 1
 Date: 05/21/2024
 Time: 12:25 PM

Measured Roll = 2022 Non-reassessment
 2024 Local Stated Level of Assessment: 68.00%

Estimated 2024 Full Value of All Locally Assessed Property on the 2023 Assessment Roll:	3,200,418,965 (A)
Quantity Change Factor for the 2024 Assessment Roll:	1.0697 (B)
Estimated 2024 Full Value of All Locally Assessed Property on the 2024 Assessment Roll (A * B):	3,423,488,167

* * * * 2024 Roll * * * *	2024 Roll Assessed Value	2024 Full Value 2024 Roll	
Locally Assessed Property: (Excluding Isolated Properties)	2,220,929,355	3,423,488,167	
Isolated Properties: None			
Total:	2,220,929,355	3,423,488,167 (3)	3,266,072,581 (1)
Local Estimate of Full Value:			

	(C) 2024 Total Assessed Value	(D) 2024 Full Value	(C/D)*100 Equalization Rate
Equalization Rate Computation for 2024 Roll	2,220,929,355	3,266,072,581 (2)	68.00

(1) The local estimate of full value is computed by dividing the total assessed value by the local stated level of assessment expressed as a decimal.
 (2) The difference between the original ORPTS estimate of full value (3) and the local estimate of full value (1) computed by dividing the total assessed value on the 2024 roll by the locally stated level of assessment on the 2024 assessment roll is less than 5 percent and thus the local estimate of full value is used to compute the State equalization rate. The locally stated level of assessment then becomes the 2024 State equalization rate.

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
Town Detail Report

Total Assessed Value 2,336,811,884
Uniform Percentage 68.00

NYS - Real Property System
County of Ontario
Town of Victor
SWIS Code - 324889

Equalized Total Assessed Value 3,436,488,065

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
			12	7,426,176	0.22
12100	NYS - GENERALLY	RPTL 404(1)	2	10,294,118	0.30
12350	PUBLIC AUTHORITY - STATE	RPTL 412	1	882,353	0.03
13100	CO - GENERALLY	RPTL 406(1)	42	10,960,000	0.32
13500	TOWN - GENERALLY	RPTL 406(1)	1	7,353	0.00
13510	TOWN - CEMETERY LAND	RPTL 446	3	25,930,475	0.75
13591	TOWN O/S LIMITS - SEWER OR WAT	RPTL 406(3)	2	225,000	0.01
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	2	66,536,765	1.94
13800	SCHOOL DISTRICT	RPTL 408	2	63,235	0.00
13850	BOCES	RPTL 408	1	32,763,235	0.95
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	5,660,294	0.16
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	3	317,184,706	9.23
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	27	1,020,588	0.03
19950	MUNICIPAL RAILROAD	RPTL 456	2	5,160,294	0.15
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	3	573,529	0.02
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	1,658,824	0.05
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	1,932,353	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	770,000	0.02
26250	HISTORICAL SOCIETY	RPTL 444	5	6,552,941	0.19
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	308,824	0.01
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	3,676,471	0.11
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	104,691	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	7,853,210	0.23
41123	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	235	139,191	0.00
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	9,550,750	0.28
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	167	91,471	0.00
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	6,733,635	0.20
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	83	1,102,134	0.03
41163	COLD WAR VETERANS (15%)	RPTL 458-b	33	308,162	0.01
41173	COLD WAR VETERANS (DISABLED)	RPTL 458-b	3	6,618	0.00
41400	CLERGY	RPTL 460	3		

NYS - Real Property System
 County of Ontario
 Town of Victor
 SWIS Code - 324889

Assessor's Report - 2024 - Prior Year File
 S495 Exemption Impact Report
 Town Detail Report

RPS221/V04/L001
 Date/Time - 10/16/2024 14:33:46
 Total Assessed Value 2,336,811,884
 Uniform Percentage 68.00

Equalized Total Assessed Value 3,436,488,065

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41633	VOL/FIRE/AMB	RPTL 466-a	12	421,882	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	1	105,882	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	82	17,619,118	0.51
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	863,382	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	29	3,003,268	0.09
41806	PERSONS AGE 65 OR OVER	RPTL 467	265	24,193,785	0.70
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	35,294	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	45,588	0.00
41933	DISABILITIES AND LIMITED INCOM	RPTL 459-c	4	172,243	0.01
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	29,412	0.00
42120	TEMPORARY GREENHOUSES	RPTL 483-c	12	1,085,654	0.03
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	5	834,412	0.02
49506	SOLAR OR WIND ENERGY SYSTEM	RPTL 487			
Total Exemptions Exclusive of System Exemptions:			1,070	573,887,316	16.70
Total System Exemptions:			0	0	0.00
Totals:			1,070	573,887,316	16.70

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____