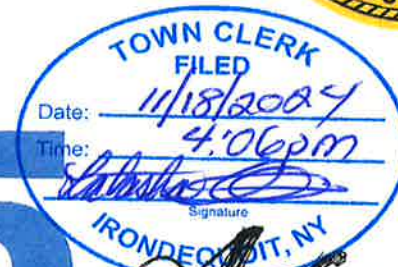


Supervisor Andraé Evans
November 2024



2025 BUDGET

Adopted

a town for a lifetime
IRONDEQUOIT *New York*

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a town for a lifetime **IRONDEQUOIT** *New York*

18 November 2024
Adopted 2025 Budget

Executive Summary

To the Residents of the Town of Irondequoit:

It is my pleasure to present to you the Adopted 2025 Budget for the Town of Irondequoit. Before getting into the budget, let us review where we started, where we are, and the road ahead.

Where we started:

In the Adopted 2024 Budget a number of full-time and part-time positions were eliminated from the budget. Those positions included several critical positions in the Supervisor's Office, the courts, and in the Development Office. These changes took place as an amendment after the adoption of the 2024 Tentative Budget. Leaving these positions vacant would have hampered the functions of the Town and Town Courts. Some of these positions were restored in the Adopted 2025 Town Budget. In addition, the Adopted 2025 Budget reflects unfunded wage increases agreed to during union negotiations in 2023 by the prior administration which affected the 2024 budget. These increases are reflected in the Adopted 2025 budget.

No doubt, all our workers deserve as fair a wage as the Town can afford. The wage increases, however, are unsustainable without a funding source. The results from the negotiations did not give a future funding mechanism to pay for the added cost to a town, especially since the levy is relatively fixed.

In the Adopted 2025 Budget, these added costs were covered by a tax stabilization fund. We shift some purchases to longer-term debt instead of using the general fund. This allowed for the reallocation of resources to meet this deficiency.

Recently, the Town was hit with a 15.9% increase cost for health benefits.

Several construction projects that improved the quality of life for our residents had been stalled and/or underdeveloped. These projects have been reimagined and moved forward toward completion.

Finally, after months of working on the Adopted 2025 Budget, we discovered a few of our departments' revenues for 2024 had been over-forecasted for revenue and under-expensed for their operations. This left a natural hole in some of the departments' budgeting for 2025. The



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current numbers used throughout the budget are the five-year averages of past budget line items. Thus, they are more reflective of historical budgetary norms than current budgetary figures.

Where we are:

The Adopted 2025 Budget is a balanced spending plan that continues to improve the quality of life of our community and invest in our people and our critical infrastructures.

The 2024 tax rate was \$4.66 per \$1,000 of assessed value. The 2025 tax rate will see a slight increase of two cents to \$4.68 per \$1,000 of assessed value. The Adopted 2025 budget stays well below the 2.0% property tax cap. The 2024 tax levy was \$19,278,771. The Adopted tax levy is \$19,366,225. This is a modest increase of \$87,454 above last year's tax levy. The increase is directly due to unfunded contractual obligations mentioned earlier, and the corrections to the 2024 post-budget adoption, which amended the staffing deficiencies that we addressed earlier.

The 2025 Adopted Budget returns \$2,000,000 to residents in tax stabilization through the budgeting process thanks to unanticipated revenues from sales taxes and other sources. The Town still maintains a strong financial position and fully funded general fund.

This budget represents a healthy path forward while addressing concerns created by unfunded contractual obligations, inflationary cost pressures, and improving the quality of life for our residents. Irondequoit is still ranked the number one place in the nation to buy a first home. Despite colloquial anecdotes, the Irondequoit total tax rate ranks ninth out of the nineteen towns that compose Monroe County.

While this is affordable for some, the fact is that many residents are on fixed incomes and experience hardships. Residents are encouraged to apply for all tax exemptions due to them by law. In 2024, there was a 9.33% increase in the number of applications for Senior Exemptions applied to the levy. While not addressed in the budget, we continue to use CDBG and ARPA dollars to address the needs of our most vulnerable, thus this is a saving to the tax levy.

The Road Ahead:

This budget increases investment in our workforce without reducing services or cutting needed personnel. We must continue to build our workforce and move our workers' wages closer to the livable wage standard to recruit and maintain a competent workforce.

In 2025, we plan to analyze the structure of our Town government to learn if we are meeting the needs of Town residents. We may discover deficiencies that may be solved by technology or more efficient operations. We may also discover needed staffing changes to better meet the



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challenges of our future. And we may discover more effective acquisition and procurement means, resulting in building a more predictable equipment and fleet replacement model, which would allow us to stabilize associated expenses.

In 2024, for the first time ever, we took part in the Federal Appropriations Request and will continue to do so in the future.

We achieved New York State recognition as a Pro-Housing Community. What that means to you, as tax payors, is that we are now eligible to apply for and receive critical development grants offered from New York State. These grants, if received, will help improve our infrastructure, business development, and housing. The creation of a Grant Section within the Economic Development and Community Services Department (formerly called the Development and Neighborhood Department) will be extremely beneficial to increase Town revenue and directly impact the Town by finding additional resources.

Already in 2024, our Town received \$991,980 in federal funding, \$693,665 in New York State funding, and \$555,719 in Monroe County funding. The goal is to take part in as many grant applications as we are eligible to reduce our direct costs and expenses, and to improve the safety, security, and quality of life for our residents, staff and visitors.

It is crucial that we move forward responsibly. We must ensure that any contracted agreement is fully planned and funded. To stay competitive, we must find ways to increase our lower paid workers' wages. To continue to see growth, we must continue to support cost controls, increase revenue, and restructure the functions of government when needed to ensure we meet the needs of all residents.

As a result of inflationary pressures, the Town continues to review how to increase revenue streams and reduce service costs to residents where possible. We must use technology to enhance employee performance and productivity where applicable. We are aggressively researching how to collaborate with all the Town's taxing authorities to seek opportunities to lower costs. Within the Town, we are consolidating purchases between departments and implementing sustainable energy goals to lower costs.

Unlike other towns in Monroe County, the Town of Irondequoit is nearly completely developed. There is little opportunity to increase our tax base. Because we are a predominantly R1 zoned town (single family homes), the cost of managing the Town falls mainly on the residential tax base. Our tax levy is somewhat fixed and continues to face funding pressures based solely on home valuations.



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IRONDEQUOIT *New York*

While increasing home valuations are a positive, it is not so when property value begins to recede due to the normal fluctuations of the marketplace. That does not mean that the cost to run the Town will also decline. We must continue to build and use a Tax Stabilization Fund to offset this cost. It is recommended to build a healthy reserve fund by increasing the tax rate each year or every other year by 0.1cents to 10.00 cents per \$1,000 of assessed value. This would avoid large increases in the future when property values begin to decline, and costs continue to rise. This would make the Town more financially resilient.

Tax surpluses built up in the growth years will be used as a Tax Stabilization Fund in receding years. This fund will also be used to maintain and improve the security and quality of life for all residents, and to help offset future tax burdens.

In 2024, the Town Board voted to rewrite the Town code. The intent of this rewrite is to streamline the functions of the Town, improve citizen-town responsiveness, and help developers convert empty parking lots into new or upgraded businesses; the latter of which will increase our tax base. We will continue to promote a business-friendly environment as it will positively and directly affect you, the tax payor.

Fiscal discipline should not come at the expense of caring for our residents or employees. Nor should fiscal discipline decrease the level and volume of services offered to you, our residents. The Adopted 2025 Budget is an extension of this administration's commitment to leave our Town in a progressively better position for a brighter future.

Finally, I commend the Town staff and department heads for the tremendous amount of work done to set our Town on a healthy and financially sound path forward.

Very Respectfully,

Andrae Evans
Town Supervisor

Town of Irondequoit 2025 Adopted Budget Summary

Operation	2025 Expenses	2025 Revenues	Special Assessments	Designated Balance General Fund	Designated Balance Other Funds	Net Expense to Tax Levy
Parks	1,067,767	25,000				1,042,767
Cemetery	221,328	167,000				54,328
Building Maintenance	1,244,240	135,200				1,109,040
Street Lighting	191,330		21,330			170,000
Public Works						
General Fund	2,408,545	347,450				2,061,095
Highway Funds	5,980,665	1,918,510			500,000	3,562,155
Consolidated San. Sewer District	3,952,116	152,936	3,449,180		350,000	0
R'k Beach Rd. San. Sw'r District	7,698		7,698			0
Orland Rd. Sewer District	16,524		16,524			0
Bayshore Blvd Sewer District	9,365		9,365			0
LaSalle Landing Sewer District	136		136			0
Stormwater Drainage District	983,012	13,000	970,012			0
Playgrounds & Recreation	2,355,799	964,100				1,391,699
Neighborhood & Business Dev	865,567	444,000				421,567
Police	14,385,059	435,767				13,949,292
Library	2,912,281	118,860				2,793,421
Courts	887,768	119,000				768,768
Unallocated / General Expense	612,099					612,099
Unallocated / General Revenues		9,795,512				-9,795,512
Town Board	125,559					125,559
Supervisor	286,910					286,910
Comptroller	594,015	241,265				352,750
Human Resources	445,532	93,156				352,376
Attorney	460,000					460,000
Information Services	563,149	54,844				508,305
Assessor	365,020	800				364,220
Revaluation Project						0
Town Clerk	367,628	92,242				275,386
Sea Breeze Water District	1,257,191	1,213,766	43,425			0
Total	42,566,303	16,332,408	4,517,670		850,000	20,866,225
Designated (Applied) General Fund Balance						-1,500,000
Section 520 Exemption Removal Relevy Credit						-71,326
Real Estate Tax Levy						19,294,899

Town of Irondequoit Operating Budget Summary and Property Tax Computation for 2025 Adopted Budget

Fund		Appropriations	Revenues	Special Assessments	Fund Balance Applied	Net Expense To Tax Levy
General	001	27,425,985	12,915,336		1,500,000	13,010,649
Library	005	2,912,281	118,860			2,793,421
Highway item 1- Road Maint.	021	3,678,544	1,285,480			2,393,064
Highway item 3- Equip't. Maint.	023	1,165,260	215,200			950,060
Highway item 4- Winter Road Maint.	024	1,136,861	417,830		500,000	219,031
Subtotal - Highway		5,980,665	1,918,510		500,000	3,562,155
Consolidated San. Sewer District	031	3,952,116	152,936	3,449,180	350,000	0
Rock Beach Rd. San. Sewer District	039	7,698	0	7,698		0
Orland Rd Sewer District	040	16,524	0	16,524		0
Bayshore Blvd Sewer District		9,365		9,365		0
LaSalle Landing Sewer District		136	0	136		0
Stormwater Drainage District	038	983,012	13,000	970,012		0
Lighting Districts	071 - 098	21,330		21,330		0
Sea Breeze Water District	051	1,257,191	1,213,766	43,425		0
TOTAL		42,566,303	16,332,408	4,517,670	2,350,000	19,366,225
Section 520 Exemption Removal Relevy Credit						-71,326
Real Estate Tax Levy						19,294,899
2024 Total Assessed Valuation-Applied to the 2025 Budget						4,126,092,914
2025 Real Estate Tax Rate per \$1,000 of Assessed Valuation						\$4.6763

FUND BALANCE ANALYSIS - 2025 ADOPTED BUDGET

		General 001	Library 005	Road 021 - 024	Con. Sewer 031	Storm Sewer 038	S B Water 051
Undesignated Balance 12/31	2023	8,613,436	573,575	1,321,151	2,165,709	52,039	983,146
Appropriated to:	2024						
Original		1,464,620	40,000	500,000	250,000		
Amended							
Designated							
Total to Date		1,464,620	40,000	500,000	250,000	0	0
Undesignated	2023	7,148,816	533,575	821,151	1,915,709	52,039	983,146
Total Fund Original Budget	2024	26,601,423	2,846,496	6,042,964	3,843,057	939,830	1,226,631
Undesignated F B as a % age of budget		26.87%	18.74%	13.59%	49.85%	5.54%	80.15%
Approp. to Budget	2025	1,500,000		500,000	350,000		
Undesignated on Jan. 1, before close of prior year	2025	5,648,816	533,575	321,151	1,565,709	52,039	983,146
Total Fund Budget	2025	27,425,985	2,912,281	5,980,665	3,952,116	983,012	1,257,191
Undesignated F B as a % age of budget BEFORE CLOSE of PRIOR YEAR	2025	20.60%	18.32%	5.37%	39.62%	5.29%	78.20%

The following pie charts portray the Town budget in two ways. There are six charts, two sets of three each.

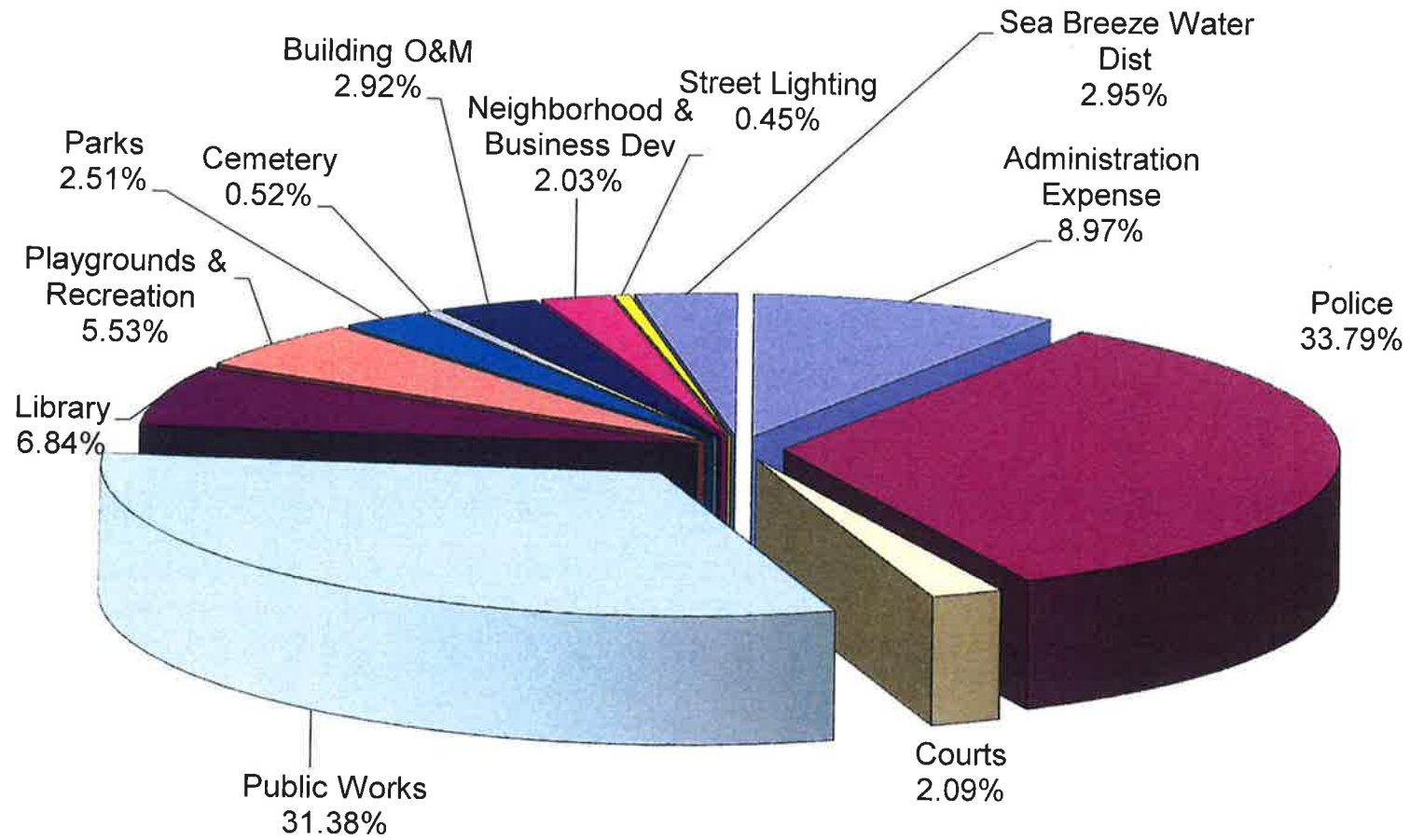
The first set (of three charts) is based on data for the entire budget including all funds. They include the total of appropriations and revenues (including special assessments, fund balances, and the property tax levy) as indicated on the "Operating Budget Summary and Property Tax Computation" page.

The second set (of three charts) provides information for the operations that are supported by the real property tax. Accordingly, they do not include the Consolidated Sewer District, Rock Beach Road Sewer District, Orland Road Sewer District, LaSalle Landing Sewer District, Stormwater Drainage District, Sea Breeze Water District, or the 28 street lighting districts because these operations are not subsidized by the real property tax.

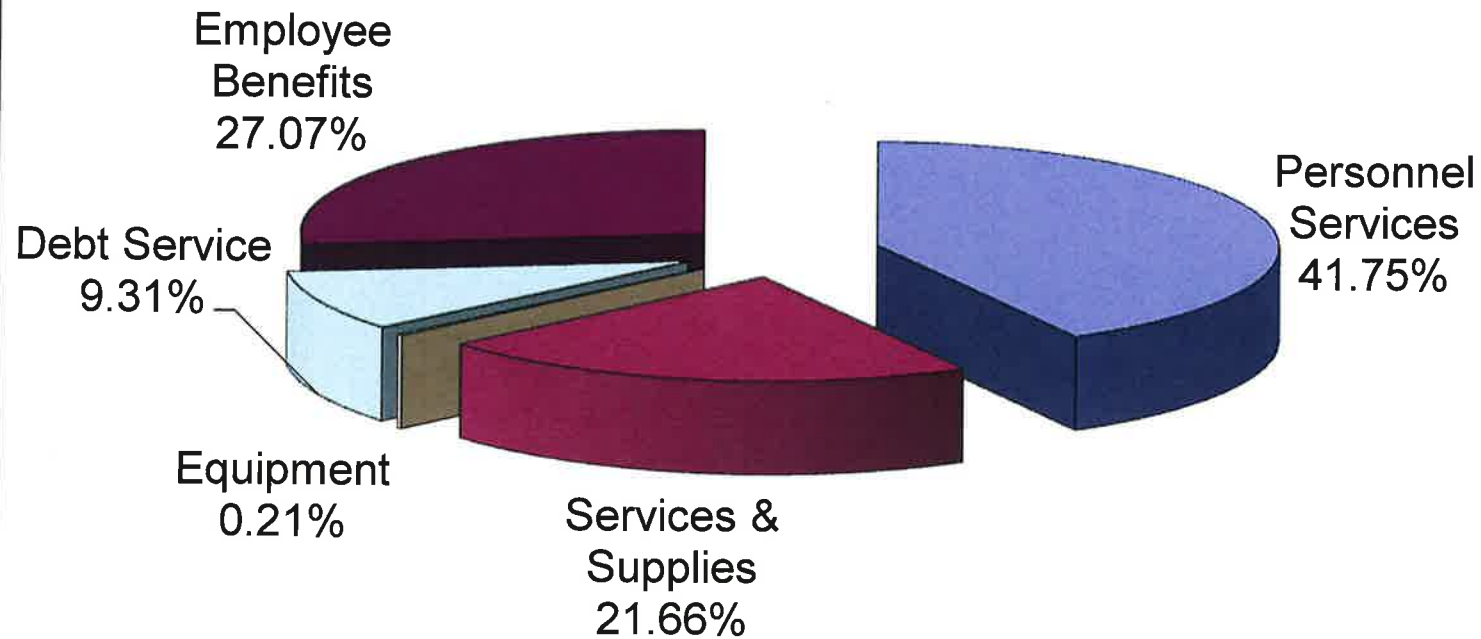
The charts showing the "Administration Expenses" category include the Town Board, Supervisor, Comptroller, Human Resources, Attorney, Assessor, Information Services, and Town Clerk operations as well as the unallocated general expenses.

On the charts showing revenues the "other" category includes interfund charges, inter-operation charges, and miscellaneous income.

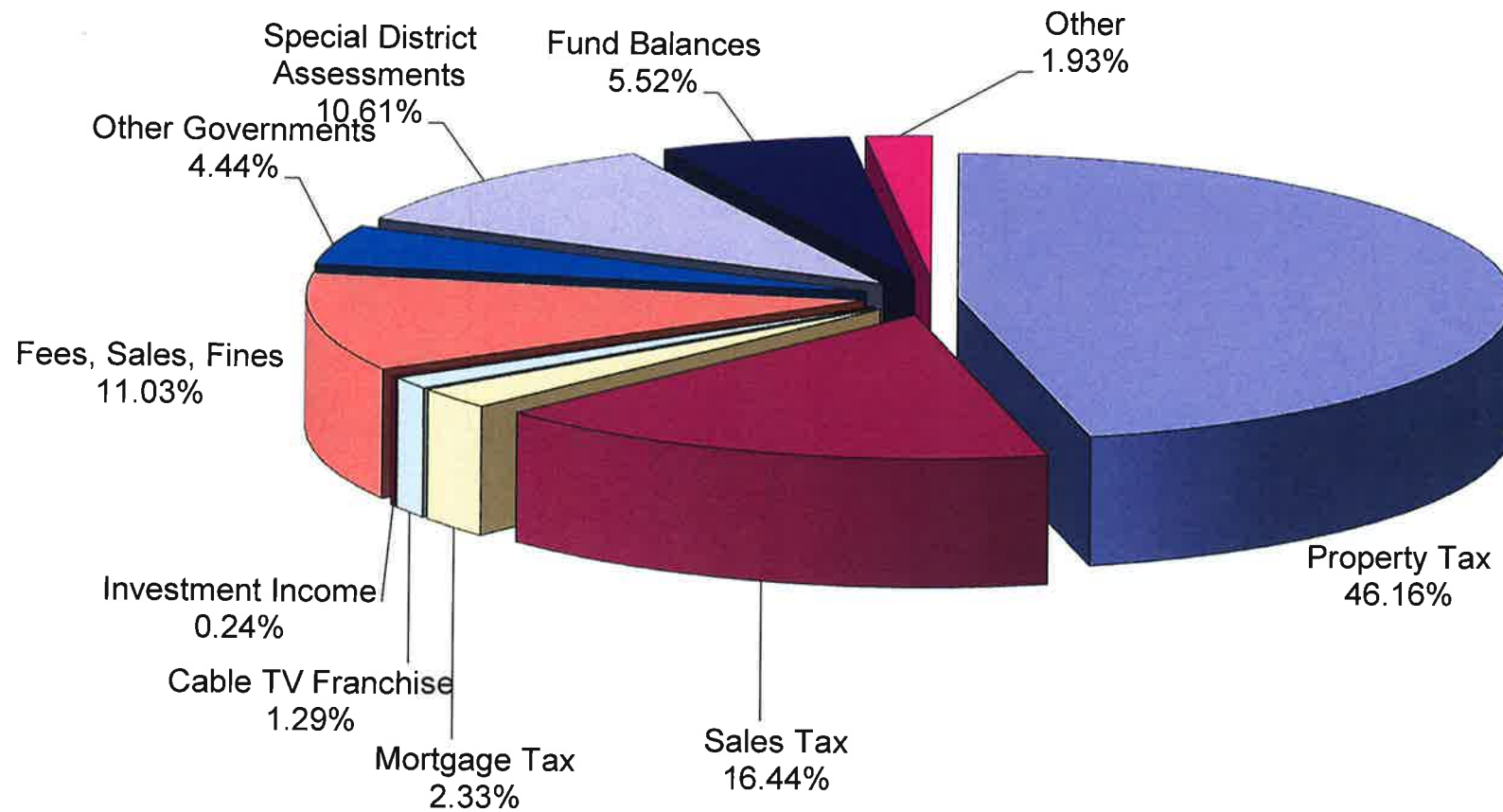
Town of Irondequoit 2025 Adopted Budget Expenses for All Operations, All Funds by Department



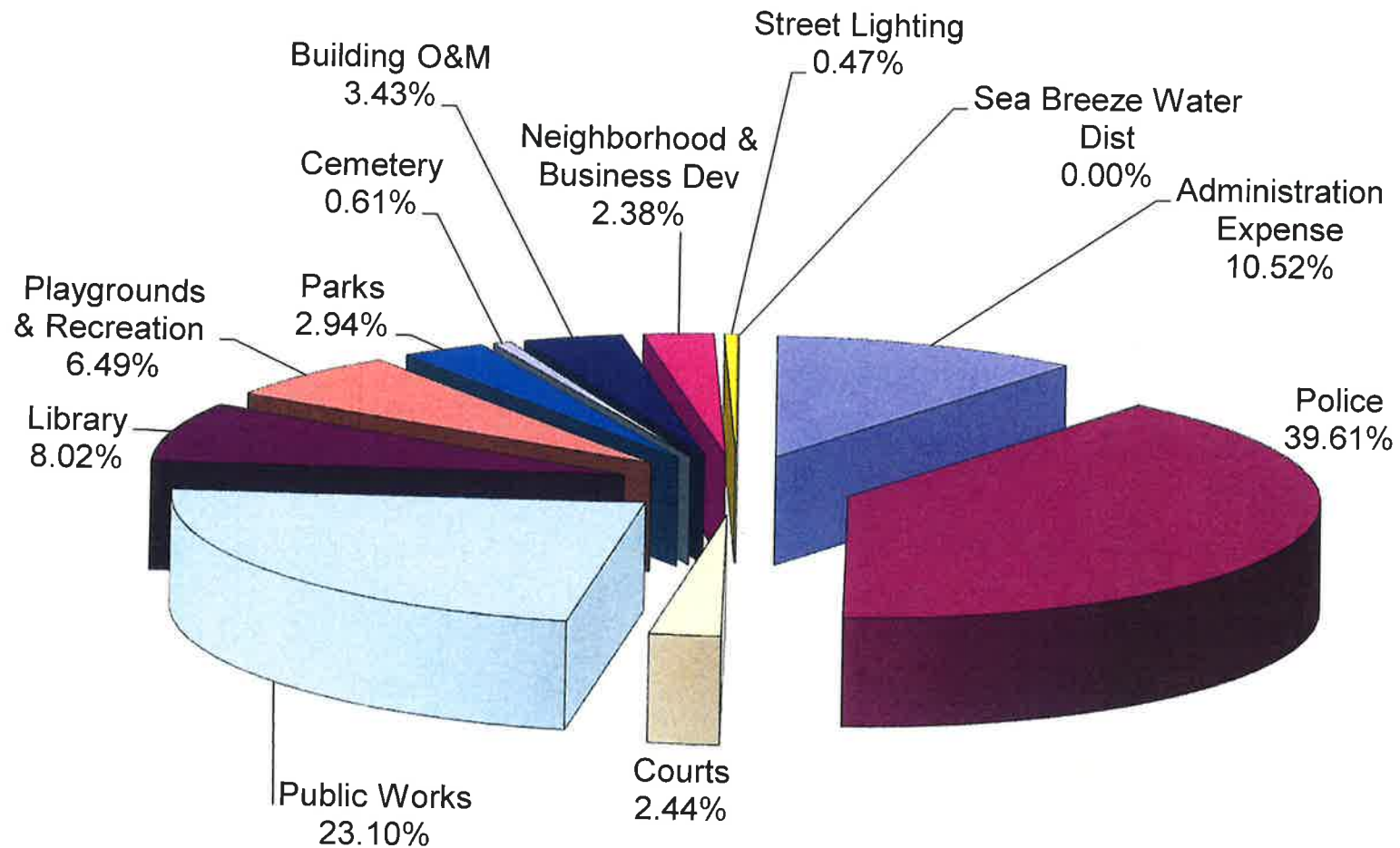
**Town of Irondequoit 2025 Adopted Budget
Category of Expense
All Operations, All Funds**



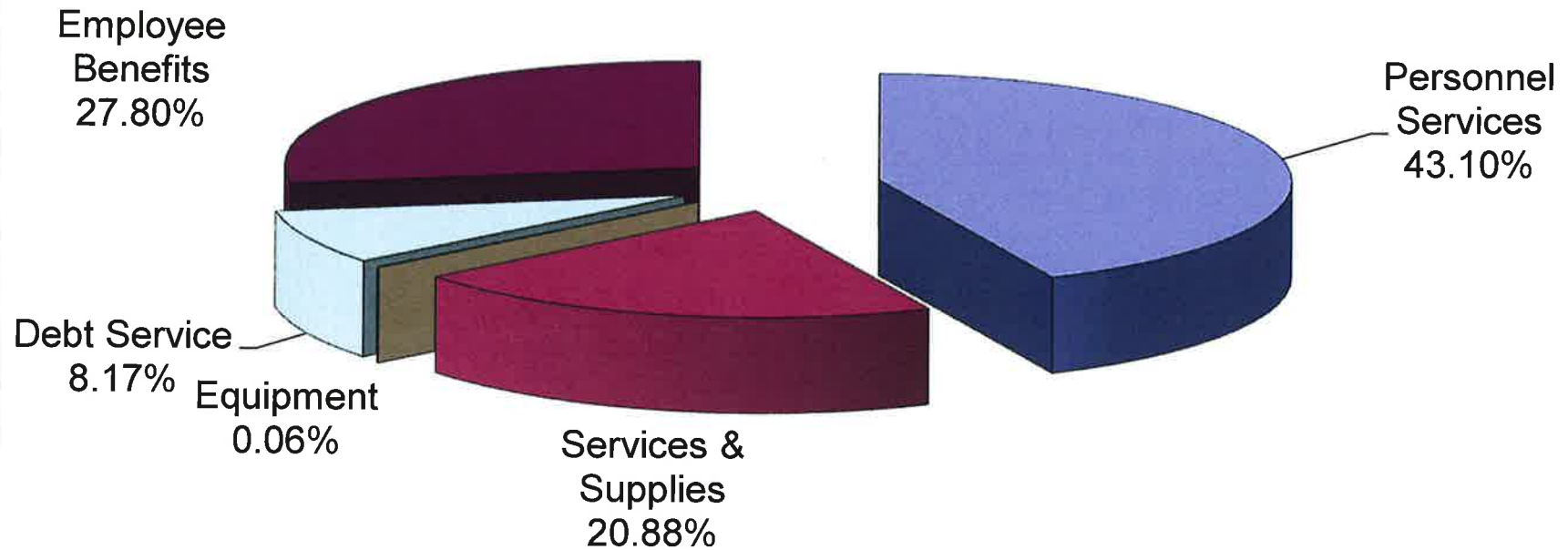
**Town of Irondequoit
2025 Adopted Budget
Sources of Revenue
All Operations, All Funds**



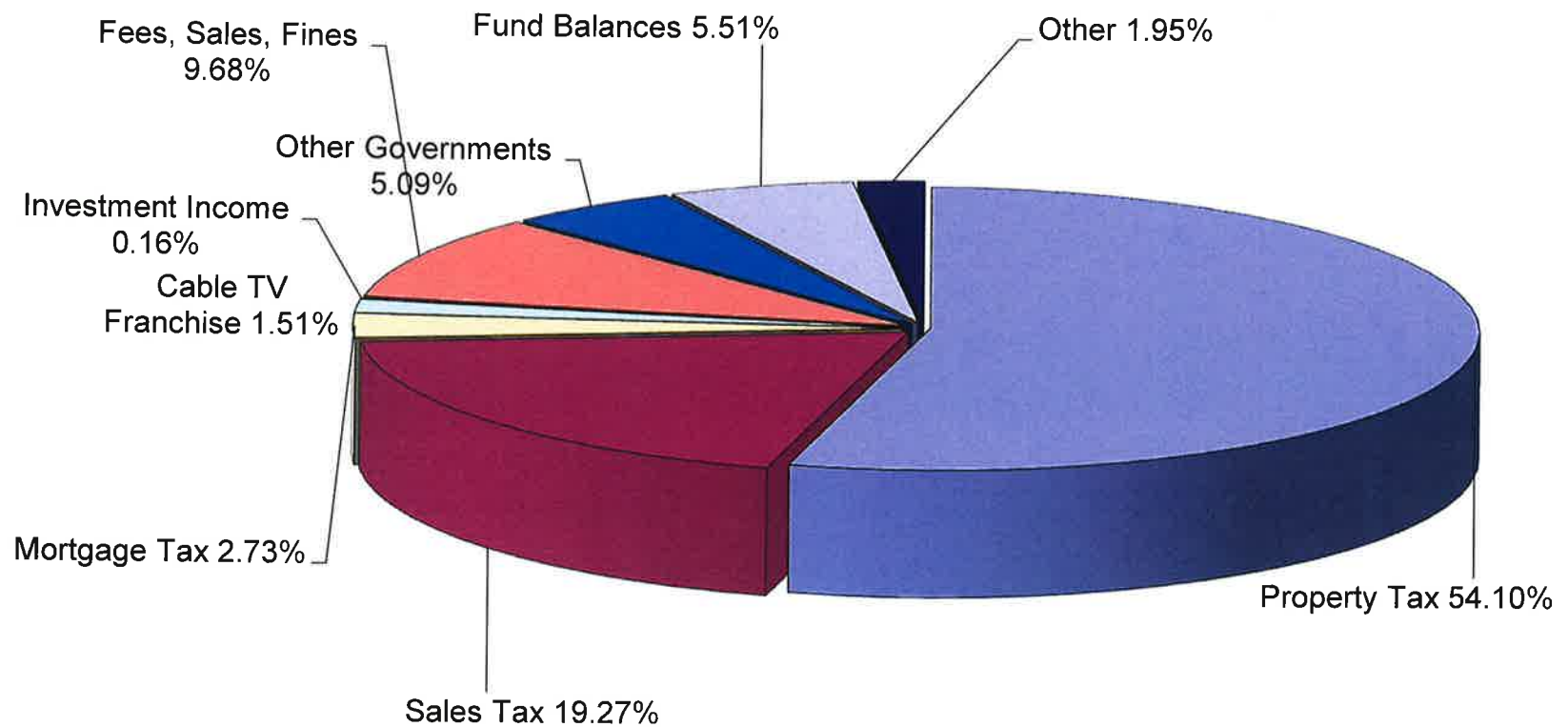
Town of Irondequoit 2025 Adopted Budget Expenses for Operations Financed by Real Property Tax



**Town of Irondequoit 2025 Adopted Budget
Category of Expense
Operations Financed by Real Property Tax**



**Town of Irondequoit
2025 Adopted Budget
Sources of Revenue
Operations Financed by Real Property Tax**



**Town of Irondequoit
2025 Adopted Budget**

Town Activities by function as defined by NY State Uniform System of Accounts for Local Governments

	General Government	Public Safety	Transportation	Economic Assistance	Culture & Recreation	Home & Community	Total
Parks					1,067,767		1,067,767
Cemetery						221,328	221,328
Building Maintenance	1,244,240						1,244,240
Street Lighting			191,330				191,330
Public Works	1,077,609	151,316	6,402,434			757,851	8,389,210
Consolidated San. Sewer District						3,952,116	3,952,116
R'k Beach Rd. San Sw'r District						7,698	7,698
Orland Rd. Sewer District						16,524	16,524
Lasalle Landing Sewer District						136	136
Bayshore Blvd Sewer Dist						9,365	9,365
Stormwater Drainage District						983,012	983,012
Playgrounds & Recreation				320,820	2,034,979		2,355,799
Neighborhood & Business Dev	30,000	657,315				178,252	865,567
Police		14,385,059					14,385,059
Library					2,912,281		2,912,281
Justice Courts	887,768						887,768
Unallocated	612,099					-	612,099
Town Board	125,559						125,559
Supervisor	286,910						286,910
Comptroller	594,015						594,015
Human Resources	445,532						445,532
Attorney	460,000						460,000
Information Services	518,926				44,223		563,149
Assessor	365,020						365,020
Town Clerk	367,628						367,628
Sea Breeze Water District						1,257,191	1,257,191
	7,015,306	15,193,690	6,593,764	320,820	6,059,250	7,383,473	42,566,303

TOWN OF IRONDEQUOIT

HISTORY OF TAXABLE ASSESSED VALUE

BUDGET YEAR	TAXABLE ASSESSED VALUE	CHANGE		Equalization Rate	TAXABLE EQUALIZED VALUE	CHANGE	
		AMOUNT	%			AMOUNT	%
2001	1,977,606,120			100.00%	1,977,606,120	35,517,810	1.83%
2002	1,977,886,861	280,741	0.01%	100.00%	1,977,886,861	280,741	0.01%
2003	2,000,906,284	23,019,423	1.16%	100.00%	2,000,906,284	23,019,423	1.16%
2004	2,007,860,939	6,954,655	0.35%	91.92%	2,184,356,983	183,450,699	9.17%
2005	2,141,993,022	134,132,083	6.68%	100.00%	2,141,993,022	(42,363,961)	-1.94%
2006	2,126,662,780	(15,330,242)	-0.72%	100.00%	2,126,662,780	(15,330,242)	-0.72%
2007	2,140,030,194	13,367,414	0.63%	90.00%	2,377,811,327	251,148,547	11.81%
2008	2,143,596,975	3,566,781	0.17%	88.00%	2,435,905,653	58,094,327	2.44%
2009	2,556,539,236	412,942,261	19.26%	100.00%	2,556,539,236	120,633,583	4.95%
2010	2,547,607,073	(8,932,163)	-0.35%	100.00%	2,547,607,073	(8,932,163)	-0.35%
2011	2,533,954,031	(13,653,042)	-0.54%	100.00%	2,533,954,031	(13,653,042)	-0.54%
2012	2,511,525,044	(22,428,987)	-0.89%	100.00%	2,511,525,044	(22,428,987)	-0.89%
2013	2,506,849,527	(4,675,517)	-0.19%	100.00%	2,506,849,527	(4,675,517)	-0.19%
2014	2,508,918,934	2,069,407	0.08%	100.00%	2,508,918,934	2,069,407	0.08%
2015	2,520,589,502	11,670,568	0.47%	100.00%	2,520,589,502	11,670,568	0.47%
2016	2,542,237,817	21,648,315	0.86%	100.00%	2,542,237,817	21,648,315	0.86%
2017	2,565,981,303	23,743,486	0.93%	100.00%	2,565,981,303	23,743,486	0.93%
2018	2,568,439,569	2,458,266	0.10%	94.00%	2,732,382,520	166,401,217	6.48%
2019	2,836,348,853	267,909,284	10.43%	100.00%	2,836,348,853	103,966,333	3.80%
2020	2,834,655,837	(1,693,016)	-0.06%	97.00%	2,922,325,605	85,976,752	3.03%
2021	2,821,464,662	(13,191,175)	-0.47%	91.00%	3,100,510,618	178,185,012	6.10%
2022	2,833,048,865	11,584,203	0.41%	88.00%	3,219,373,710	118,863,093	3.83%
2023	2,837,202,489	4,153,624	0.15%	78.00%	3,637,439,088	418,065,378	12.99%
2024*	4,126,684,191	1,289,481,702	45.45%	100.00%	4,126,684,191	489,245,103	13.45%
2025	4,126,092,914	(591,277)	-0.01%	92.00%	4,484,883,602	358,199,411	8.68%

* PROPERTY REVALUATION IN 2023.

These figures include COMIDA assessments

County Of Monroe Industrial Development Agency assessments are partially exempt from the Monroe County real estate tax.

The figures above indicate the COMIDA value subject to Payment in Lieu of Taxes (PILOT) at the normal Town tax rate.

TOWN OF IRONDEQUOIT
Analysis of Assessed Value and Major Exemptions

ASSESSED VALUE (AV)

	2023 Tax Roll 2024 Budget	2024 Tax Roll 2025 Budget	PERCENT CHANGE	CHANGE
TAXABLE AV	4,126,684,191	4,126,092,914	(591,277)	-0.01%
COMIDA *	5,796,510	6,235,060	438,550	7.57%
TOTAL AV	4,132,480,701	4,132,327,974	(152,727)	0.00%

EXEMPTIONS

	2023	2024	PERCENT CHANGE	CHANGE
SENIORS	986	1,078	92	9.33%
VETERANS	1,820	1,752	(68)	-3.74%
TOTAL	2,806	2,830	24	0.86%

* County Of Monroe Industrial Development Agency assessments are partially exempt from the Monroe County real estate tax. The figures above indicate the COMIDA value subject to Payment in Lieu of Taxes (PILOT) at the normal Town tax rate.

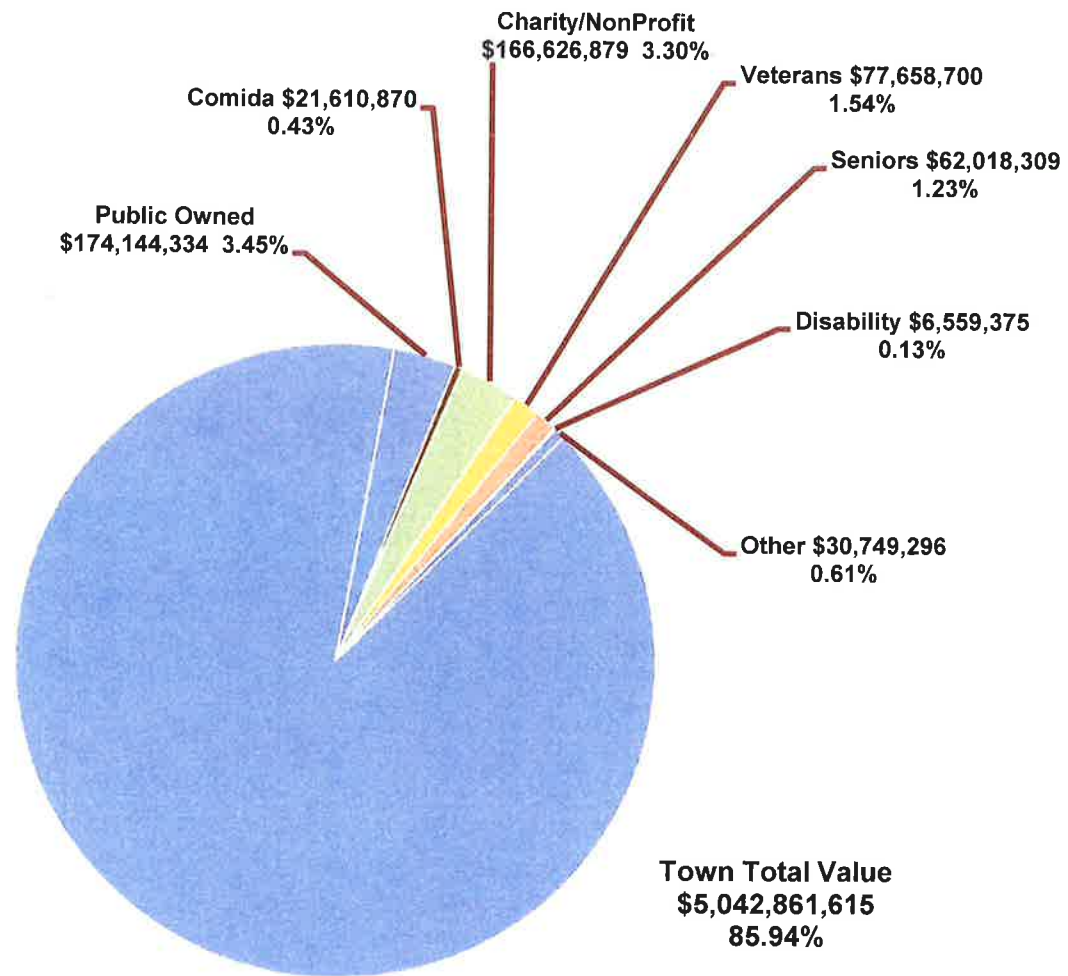
Total Exemption Report 2024 Tax Roll

Exemption code	Exemption Name	Total Exemption Value in \$	Percent	# of Parcels in each exemption
10100	PUBLIC OWN	\$810,326	0.02%	3
12100	NYS OWNED	\$4,081,087	0.08%	16
13100	CNTY OWNED	\$5,797,391	0.11%	93
13500	MUNICIPAL	\$33,261,835	0.66%	68
13510	TOWN CEMETERY	\$96,196	0.00%	1
13800	SCHOOL	\$112,283,152	2.23%	58
13870	SPECIAL DISTRICT	\$9,758,913	0.19%	15
14000	PUB AUTH	\$990,217	0.02%	4
14110	USA SPEC	\$7,065,217	0.14%	2
18020	COMIDA	\$21,610,870	0.43%	22
21600	PARSONAGES	\$194,565	0.00%	1
25110	RELIGIOUS GENERAL	\$50,052,857	0.99%	51
25120	NON PROFIT SCHOOL	\$8,442,391	0.17%	3
25130	NON PROFIT CHARITY	\$14,217,391	0.28%	13
25210	NON PROFIT HOSPITAL	\$40,543,370	0.80%	5
25230	NON-PROFIT MORAL/MENTAL	\$819,565	0.02%	3
25300	NON PROFIT	\$32,731,957	0.65%	9
25600	NON PROFIT HEALTH	\$3,505,435	0.07%	1
26300	CHURCH	\$527,174	0.01%	1
27350	CEMETERY	\$76,957	0.00%	2
28110	HANDICAP HOUSING	\$15,515,217	0.31%	6
41001	ELIGIBLE FUNDS VET (COL)	\$6,546,108	0.13%	116
41121	ALT NON COMBAT VET	\$25,208,526	0.50%	825
41131	ALT COMBAT VET	\$26,292,903	0.52%	515
41141	DISABLE VET	\$19,210,076	0.38%	295
41300	PARAP VETS	\$401,087	0.01%	1
41400	CLERGY	\$22,826	0.00%	14
41641	VOL FIRE & AMBULANCE	\$1,670,924	0.03%	79
41700	AGRICULTURE DISTRICT	\$96,579	0.00%	3
41800	SENIOR AGED CTY/T/SCH	\$13,497,624	0.27%	155
41801	SENIOR AGED CTY/TOWN	\$48,520,685	0.96%	548
41803	SENIOR AGED CTY/TOWN	\$17,613,773	0.35%	375
41930	DISABLE 459-C C/T/S	\$389,130	0.01%	4
41931	DISABLE & LIMITED INCOME	\$6,170,245	0.12%	68
41933	DISABLE & LIMITED INCOME	\$996,478	0.02%	19
42120	TEM GREEN HOUSES	\$58,805	0.00%	3
44213	HOME IMPROVEMENTS	\$10,870	0.00%	2
47100	MASS TELECOM CEILING	\$35,845	0.00%	2
47611	BIP C	\$638,337	0.01%	4
48660	HOUSING DEVELOP FUND CO	\$28,160,761	0.56%	4
49500	SOLAR_WIND	\$54,349	0.00%	2

\$557,978,014	11.06%	3411
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Total Town Value 2024 **\$5,042,861,615**
 Total \$ Amount of Exemptions **\$557,978,014**
 % Impact on Total Town Value **11.06%**

Town of Irondequoit 2025 Budget
Property Tax Exemption Report
(Section 495 of the Real Property Tax law-New York State)

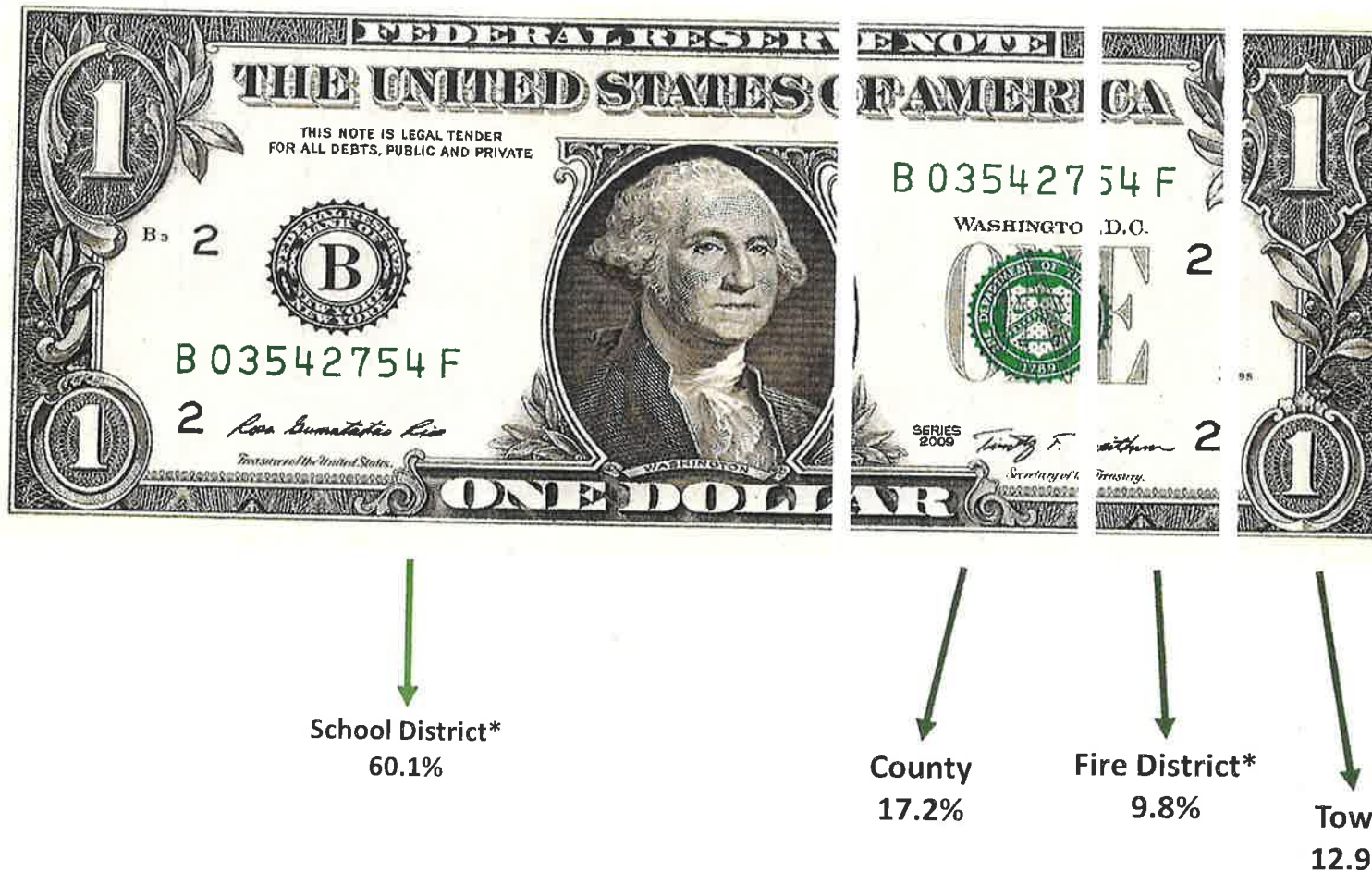


Town of Irondequoit
History of Property Tax Rates
Town, County, School Districts

Year	Town	County	School Districts		Total Tax Rate	
			East	West	East	West
1990	49.10	69.52	178.75	242.70	297.37	361.32
1991	55.85	85.57	200.89	263.35	342.31	404.77
1992	72.39	98.15	219.24	284.05	389.78	454.59
1993	78.00	100.00	234.17	300.18	412.17	478.18
1994	78.71	104.81	245.00	312.21	428.52	495.73
1995	86.54	88.44	267.69	327.78	442.67	502.76
1996	89.43	84.16	280.78	336.30	454.37	509.89
1997	89.42	93.67	288.24	344.41	471.33	527.50
1998	88.66	98.97	321.22	353.56	508.85	541.19
1999	91.09	98.21	326.50	365.83	515.80	555.13
2000	92.82	98.21	21.53	24.06 *	N / A	N / A
2001	6.08 *	5.63 *	23.60	25.57 *	35.31	37.28 *
2002	6.42 *	5.70 *	24.44	28.04 *	36.56	40.16 *
2003	6.73 *	5.93 *	25.53	29.56 *	38.19	42.22 *
2004	6.73 *	7.72 *	26.03	27.79 *	40.48	42.24 *
2005	7.06 *	6.82 *	27.19	27.79 *	41.07	41.67 *
2006	7.06 *	7.18 *	28.53	28.70 *	42.77	42.94 *
2007	7.19 *	8.30 *	29.34	28.69 *	44.83	44.18 *
2008	7.19 *	8.86 *	25.93	24.61 *	41.98	40.66 *
2009	6.41 *	7.85 *	25.93	25.09 *	40.19	39.35 *
2010	6.51 *	7.96 *	26.69	25.43 *	41.16	39.90 *
2011	6.51 *	8.02 *	27.45	25.93 *	41.98	40.46 *
2012	6.51 *	8.14 *	28.14	26.58 *	42.79	41.23 *
2013	6.51 *	8.28 *	28.93	27.58 *	43.72	42.37 *
2014	6.51 *	8.21 *	29.70	27.65 *	44.42	42.37 *
2015	6.51 *	8.32 *	30.20	28.26 *	45.03	43.09 *
2016	6.51 *	8.36 *	30.44	28.20 *	45.31	43.07 *
2017	6.51 *	8.34 *	30.99	28.73 *	45.84	43.58 *
2018	6.51 *	8.94 *	28.55	26.78 *	44.01	42.23 *
2019	6.04 *	8.27 *	29.18	27.59 *	43.49	41.90 *
2020	6.17 *	8.51 *	30.04	28.20 *	44.72	42.88 *
2021	6.42 *	8.75 *	30.53	28.37 *	45.70	43.54 *
2022	6.41 *	8.98 *	31.06	29.01 *	46.45	44.40 *
2023	6.41 *	8.99 *	21.50	20.81 *	36.90	36.21 *
2024	4.66 *	6.21 *	22.04	21.31 *	32.91	32.17 *
2025	4.68 *					

* These rates were established under the property revaluation and are not comparable with pre 2001 rates.

Distribution of Your Property Taxes In Irondequoit (FY 2024)



* Weighted rate across tax districts

**Town of Irondequoit
Town Property Tax Rates**

**Conversion of A V Tax Rates to
Full Value Rates**

Equalization Rate Year	Equalization Rate	Applied to Tax Rate in Budget Year	Assessed Value Tax Rate in Budget Year	Full Value Tax Rate	F V Tax Rate Change	F V Tax Rate % Change	F V Tax Rate Change from 1977	F V Tax Rate % Change from 1977	F V Tax Rate Change from 1983	F V Tax Rate % Change from 1983
1976	19.43%	1977	\$26.79	\$5.21						
1977	18.35%	1978	\$27.14	\$4.98	-\$0.23	-4.32%	-\$0.23	-4.32%	-\$1.29	-19.88%
1978	16.49%	1979	\$27.97	\$4.61	-\$0.37	-7.39%	-\$0.59	-11.39%	-\$1.52	-23.35%
1979	14.96%	1980	\$28.61	\$4.28	-\$0.33	-7.20%	-\$0.93	-17.77%	-\$2.22	-34.12%
1980	14.81%	1981	\$36.26	\$5.37	\$1.09	25.47%	\$0.16	3.17%	-\$1.13	-17.35%
1981	14.60%	1982	\$39.23	\$5.73	\$0.36	6.66%	\$0.52	10.03%	-\$0.77	-11.84%
1982	14.62%	1983	\$44.44	\$6.50	\$0.77	13.44%	\$1.29	24.82%	\$0.00	0.00%
1983	13.97%	1984	\$44.44	\$6.21	-\$0.29	-4.45%	\$1.00	19.27%	-\$0.29	-4.45%
1984	13.37%	1985	\$44.44	\$5.94	-\$0.27	-4.29%	\$0.74	14.15%	-\$0.56	-8.55%
1985	12.85%	1986	\$44.44	\$5.71	-\$0.23	-3.89%	\$0.51	9.71%	-\$0.79	-12.11%
1986	11.49%	1987	\$49.10	\$5.64	-\$0.07	-1.21%	\$0.44	8.38%	-\$0.86	-13.17%
1987	10.38%	1988	\$49.10	\$5.10	-\$0.55	-9.66%	-\$0.11	-2.09%	-\$1.40	-21.56%
1988	9.10%	1989	\$49.10	\$4.47	-\$0.63	-12.33%	-\$0.74	-14.16%	-\$2.03	-31.23%
1989	8.06%	1990	\$49.10	\$3.96	-\$0.51	-11.43%	-\$1.25	-23.97%	-\$2.54	-39.09%
1990	7.45%	1991	\$55.85	\$4.16	\$0.20	5.14%	-\$1.04	-20.07%	-\$2.34	-35.96%
1991	6.55%	1992	\$72.39	\$4.74	\$0.58	13.96%	-\$0.46	-8.91%	-\$1.76	-27.02%
1992	6.14%	1993	\$78.00	\$4.79	\$0.05	1.01%	-\$0.42	-7.99%	-\$1.71	-26.29%
1993	6.66%	1994	\$78.71	\$5.24	\$0.45	9.46%	\$0.04	0.71%	-\$1.26	-19.32%
1994	6.46%	1995	\$86.54	\$5.59	\$0.35	6.65%	\$0.39	7.40%	-\$0.91	-13.95%
1995	6.12%	1996	\$89.43	\$5.47	-\$0.12	-2.10%	\$0.27	5.15%	-\$1.02	-15.76%
1996	5.99%	1997	\$89.42	\$5.36	-\$0.12	-2.14%	\$0.15	2.90%	-\$1.14	-17.56%
1997	6.00%	1998	\$88.66	\$5.32	-\$0.04	-0.68%	\$0.11	2.20%	-\$1.18	-18.12%
1998	5.92%	1999	\$91.09	\$5.39	\$0.07	1.37%	\$0.19	3.60%	-\$1.10	-17.00%
1999	6.39%	2000	\$92.82	\$5.93	\$0.54	9.99%	\$0.73	13.95%	-\$0.57	-8.71%
2000	100.00%	2001	\$6.08	\$6.08	\$0.15	2.51%	\$0.87	16.80%	-\$0.42	-6.42%
2001	100.00%	2002	\$6.42	\$6.42	\$0.34	5.59%	\$1.21	23.34%	-\$0.08	-1.19%
2002	100.00%	2003	\$6.73	\$6.73	\$0.31	4.83%	\$1.52	29.29%	\$0.23	3.58%
2003	91.92%	2004	\$6.73	\$6.19	-\$0.54	-8.08%	\$0.98	18.84%	-\$0.31	-4.79%
2004	100.00%	2005	\$7.06	\$7.06	\$0.87	14.09%	\$1.85	35.59%	\$0.56	8.63%
2005	100.00%	2006	\$7.06	\$7.06	\$0.00	0.03%	\$1.85	35.63%	\$0.56	8.66%
2006	90.00%	2007	\$7.19	\$6.47	-\$0.59	-8.34%	\$1.27	24.32%	-\$0.03	-0.40%
2007	88.00%	2008	\$7.19	\$6.33	-\$0.14	-2.22%	\$1.12	21.55%	-\$0.17	-2.62%
2008	100.00%	2009	\$6.41	\$6.41	\$0.08	1.34%	\$1.21	23.18%	-\$0.09	-1.31%
2009	100.00%	2010	\$6.51	\$6.51	\$0.10	1.53%	\$1.30	25.06%	\$0.01	0.20%
2010	100.00%	2011	\$6.51	\$6.51	\$0.00	0.00%	\$1.30	25.06%	\$0.01	0.20%
2011	100.00%	2012	\$6.51	\$6.51	\$0.00	0.00%	\$1.30	25.06%	\$0.01	0.20%
2012	100.00%	2013	\$6.51	\$6.51	\$0.00	0.00%	\$1.30	25.06%	\$0.01	0.20%
2013	100.00%	2014	\$6.51	\$6.51	\$0.00	0.00%	\$1.30	25.06%	\$0.01	0.20%
2014	100.00%	2015	\$6.51	\$6.51	\$0.00	0.00%	\$1.30	25.06%	\$0.01	0.20%
2015	100.00%	2016	\$6.51	\$6.51	\$0.00	0.00%	\$1.30	25.06%	\$0.01	0.20%
2016	100.00%	2017	\$6.51	\$6.51	\$0.00	0.00%	\$1.30	25.06%	\$0.01	0.20%
2017	94.00%	2018	\$6.51	\$6.12	-\$0.39	-6.00%	\$0.91	17.56%	-\$0.38	-5.81%
2018	100.00%	2019	\$6.04	\$6.04	-\$0.08	-1.32%	\$0.83	16.01%	-\$0.46	-7.06%
2019	97.00%	2020	\$6.17	\$5.98	-\$0.05	-0.89%	\$0.78	14.98%	-\$0.51	-7.88%
2020	91.00%	2021	\$6.42	\$5.84	-\$0.14	-2.38%	\$0.64	12.24%	-\$0.65	-10.08%
2021	88.00%	2022	\$6.41	\$5.64	-\$0.20	-3.45%	\$0.44	8.37%	-\$0.86	-13.18%
2022	78.00%	2023	\$6.41	\$5.00	-\$0.64	-11.36%	-\$0.21	-3.95%	-\$1.50	-23.05%
2023	100.00%	2024	\$4.66	\$4.66	-\$0.34	-6.90%	-\$0.55	-10.57%	-\$1.84	-28.35%
2024	92.00%	2025	\$4.68	\$4.31	-\$0.35	-7.51%	-\$0.90	-17.28%	-\$2.19	-33.73%

TOWN OF IRONDEQUOIT
2025 ADOPTED BUDGET SALARY SCHEDULE

ELECTED OFFICIALS

NAME	TITLE	SALARIES
Andrae Evans	Supervisor	\$ 95,203.00
Ann Cunningham	Councilperson	\$ 13,224.00
Grant Malone	Councilperson	\$ 13,224.00
John Perticone	Councilperson	\$ 13,224.00
Peter Wehner	Councilperson	\$ 13,224.00
Jennifer Whitman Devoe	Town Justice	\$ 45,350.00
Brian Green	Town Justice	\$ 45,350.00
Joseph J. Valentino	Town Justice	\$ 45,350.00

Town of Irondequoit Staff Summary for 2025 Adopted Budget

	Elected	Full Time	Part Time	Seasonal	Appointed Board	Total
Parks & Historian		6.40	4.00	3.00		13.40
Cemetery		1.30		1.00		2.30
Building Maintenance		5.00	4.00			9.00
Public Works-General & Highway		32.85	0.00	1.00		33.85
Consolidated San. Sewer		23.95	0.00	5.00		28.95
Stormwater Drainage District		6.00	0.00	0.00		6.00
Playgrounds, Recreation		9.00	25.00	74.00		108.00
Neighborhood & Business Dev		9.00	2.00	0.00	22.00	33.00
Police		62.00	35.00			97.00
Library		14.00	30.00			44.00
Court	3.00	6.00	7.00			16.00
Town Board	4.00					4.00
Supervisor	1.00	2.00				3.00
Comptroller		5.00	1.00			6.00
Human Resources		4.00	1.00			5.00
Attorney						0.00
Information Services		2.00	1.00			3.00
Assessor		4.00	1.00			5.00
Town Clerk		4.00	1.00	3.00		8.00
Sea Breeze Water District		5.00				5.00
Total	8.00	201.50	112.00	87.00	22.00	430.50

The headcount above represent funded positions--the authorized headcount may be higher.

DEPARTMENT / PROGRAM BUDGETS

Bureau: Parks	Fund: General	Account: 001-7110
<p>The Parks Bureau is responsible for the management and maintenance of Irondequoit's parks, parks facilities and sports fields. Facilities managed by this bureau include the cabins and fields at Camp Eastman, McAvoy Park and the numerous neighborhood playgrounds and sports fields throughout the Town.</p>		

Operation: Parks			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 7110	0100	Salaries	403,211	396,266	396,624	429,897	429,897	429,897	429,897
001 - 7110	2000	Equipment	-	42,653	-				
001 - 7110	4000	Services & Supplies	224,602	149,948	258,260	195,033	195,033	195,033	195,033
001 - 9000	6000	Principal on Debt	86,857	82,554	83,116	67,000	67,000	67,000	67,000
001 - 9000	7000	Interest on Debt	11,030	23,828	23,938	18,095	18,095	18,095	18,095
001 - 7110	8000	Employee Fringe Benefits	213,930	286,272	331,164	342,930	342,930	342,930	342,930
Total			939,630	981,521	1,093,102	1,052,955	1,052,955	1,052,955	1,052,955
Revenue:									
001- 0001	2665	Sale of Equipment	38,101	5,305	10,000	16,000	16,000	16,000	16,000
001- 0001	2001-7158	Parks - Charges Marine Parks	24,421	(75)	-				
001- 0001	2410/2440	Rental of Property	40,885	47,570	48,385				
001- 0001	2655	Adv Sales - Mc Avoy	4,595	-	4,500				
001- 0001	5031-7110	Interfund Transfers	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Total			117,002	61,800	71,885	25,000	25,000	25,000	25,000
Net Cost to Town Property Tax Levy			822,628	919,720	1,021,217	1,027,955	1,027,955	1,027,955	1,027,955

	2024	2025
Staff Summary		
Full Time Working Foreman	0.90	0.90
Maintenance Mechanic I	0.90	0.90
Laborer	1.80	1.80
Labor Foreman	0.70	0.90
Motor Equipment Operator	0.90	0.90
Custodian	1.00	1.00
Total, FT	6.20	6.40
Seasonal Laborer	2.00	3.00
Total, Seasonal	2.00	3.00
Total, FT, PT, and Seasonal	8.20	9.40

Bureau: Town Historian

Fund: General

Account: 001-7520

Irondequoit was founded in 1839. The Historian catalogs the history of the town and presents historical facts to the community through presentations and publications. The Historian also operates the Pioneer House and Blacksmith Shop, which are located on the grounds of the Town Hall, in conjunction with the Irondequoit Historical Society.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 7520	0100	Salaries	-	9,860	9,360	9,672	9,672	9,672	9,672
001 - 7520	2000	Equipment							
001 - 7520	4000	Services & Supplies	2,327	2,143	2,906	4,400	4,400	4,400	4,400
001 - 7520	6000	Principal on Debt							
001 - 7520	7000	Interest on Debt							
001 - 7520	8000	Employee Fringe Benefits	-	564	716	740	740	740	740
001 - 7520	Total		2,327	12,567	12,982	14,812	14,812	14,812	14,812
001-2771	7520	Miscellaneous Revenue		567					
001-2089	7520	R A F Grant, Blacksmith Shop							
Net Cost to Property Taxpayers			2,327	12,000	12,982	14,812	14,812	14,812	14,812
Staff Summary									
Town Historian									
			2024	2025					
			1	1					

Bureau: Cemetery	Fund: General	Account: 001 - 8810
The Irondequoit Cemetery is located on Culver Rd. Consisting of a mausoleum, columbarium and traditional grave sites, it offers an atmosphere of dignity and comfort to the families and friends of the deceased.		

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 8810	0100	Salaries	93,609	82,003	95,015	97,059	97,059	97,059	97,059
001 - 8810	2000	Equipment	432,079	389,911					
001 - 8810	4000	Services & Supplies	51,577	48,617	64,310	56,745	56,745	56,745	56,745
001 - 9000	6000	Principal on Debt	27,028	10,958	11,277				
001 - 9000	7000	Interest on Debt	1,397	646	328				
001 - 8810	8000	Employee Fringe Benefits	57,823	65,736	56,919	67,524	67,524	67,524	67,524
Total			663,513	597,871	227,849	221,328	221,328	221,328	221,328
Revenue:									
001-0001	2190	Mausoleum Services	9,658	4,130	5,000	6,000	6,000	6,000	6,000
001-0001	2191	Sale of Cemetery Lots	42,152	41,880	40,000	30,000	30,000	30,000	30,000
001-0001	2192	Cemetery Services	55,760	49,980	40,000	50,000	50,000	50,000	50,000
001-0001	2193	Mausoleum Sales	14,000	7,245	10,000	10,000	10,000	10,000	10,000
001-0001	2195	Columbarium Sales	52,520	81,281	65,000	65,000	65,000	65,000	65,000
001-0001	2665	Sale of Equipment	250	-	6,000	6,000	6,000	6,000	6,000
001-0001	5031	Interfund Transfer							
Total			174,340	184,516	166,000	167,000	167,000	167,000	167,000
Net Cost to Town Property Tax Levy			489,173	413,355	61,849	54,328	54,328	54,328	54,328

Staff Summary:	2024	2025
Cemetery Operations Specialist	1.0	1.0
Labor Foreman	0.1	0.1
Laborer	0.2	0.2
Total, FT	1.3	1.3
Laborer Seasonal	1.0	1.0

Bureau: Building Maintenance

Fund: General

Accounts: 001- 1620, 001- 1621, 001-1622, 001-1623

This operation is responsible for the cleanliness and maintenance of the Town Hall, Public Safety Building the new Centralized Library, located at 1280, 1300 and 1290 Titus Avenue, respectively and the Community Center located at 450 Skyview Centre Parkway, Suite 200. The Town Hall contains the functions of general government; the chamber in which the Town Board meets as well as the offices of the Supervisor, Comptroller, Human Resources / Payroll, Town Clerk, Assessor, Animal Control, and the cable access TV station. The Public Safety Building contains the Police Department and Town Court. Approximately 75% of it is occupied by Police and 25% by the Court.

Operation: Town Hall

			2022	2023	2024	2025	2025	2025	2025
Budget Summary:			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1620	0100	Salaries	87,872	101,934	103,791	98,194	98,194	98,194	98,194
001- 1620	2000	Equipment	850	278	-		0		
001- 1620	4000	Services & Supplies	150,879	114,167	135,221	126,658	126,658	126,658	126,658
001- 9000	6000	Principal on Debt	43,065	45,045	45,500	48,000	48,000	48,000	48,000
001- 9000	7000	Interest on Debt	8,843	14,400	11,345	9,303	9,303	9,303	9,303
001- 1620	8000	Employee Fringe Benefits	47,944	62,220	67,802	96,119	96,119	96,119	96,119
Total			339,453	338,044	363,659	378,274	378,274	378,274	378,274

Operation: Public Safety Building

Budget Summary:

			2022	2023	2024	2025	2025	2025	2025
Budget Summary:			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1621	0100	Salaries	38,492	55,309	56,906	59,814	59,814	59,814	59,814
001- 1621	2000	Equipment	-	-	-				
001- 1621	4000	Services & Supplies	105,174	79,308	104,932	121,778	121,778	121,778	121,778
001- 9000	6000	Principal on Debt	42,500	42,500	42,500	49,000	49,000	49,000	49,000
001- 9000	7000	Interest on Debt	4,156	7,520	6,738	4,440	4,440	4,440	4,440
001- 1621	8000	Employee Fringe Benefits	30,109	53,182	55,702	64,381	64,381	64,381	64,381
Total			220,431	237,819	266,778	299,413	299,413	299,413	299,413

Operation: Library

Budget Summary:

			2022	2023	2024	2025	2025	2025	2025
Budget Summary:			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1622	0100	Salaries	41,485	55,549	56,505	59,521	59,521	59,521	59,521
001- 1622	2000	Equipment	-	-	-				
001- 1622	4000	Services & Supplies	40,223	65,205	49,800	51,150	51,150	51,150	51,150
001- 1622	8000	Employee Fringe Benefits	32,955	33,859	42,081	24,529	24,529	24,529	24,529
Total			114,663	154,613	148,386	135,200	135,200	135,200	135,200

Operation: Community Center Budget Summary:			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1623	0100	Salaries	51,051	49,165	72,895	76,956	76,956	76,956	76,956
001- 1623	2000	Equipment	16,000	17,163	-				
001- 1623	4000	Services & Supplies	545,659	176,464	245,340	326,064	326,064	326,064	326,064
001- 1623	8000	Employee Fringe Benefits	7,912	21,543	26,006	28,333	28,333	28,333	28,333
Total			620,622	264,335	344,241	431,353	431,353	431,353	431,353
Total Cost			1,295,169	994,811	1,123,064	1,244,240	1,244,240	1,244,240	1,244,240
001-2271	1620	Misc Revenue	51	50					
001-2801	1620	Interfund Revenues	53,281	89,481	19,021				
001-2801	1622	Interfund Revenues	114,662	129,416	148,386	135,200	135,200	135,200	135,200
Net Cost to Town Property Tax Levy			1,127,175	775,864	955,657	1,109,040	1,109,040	1,109,040	1,109,040

Staff Summary:

	2024	2025
Building Maintenance Foreman	1.0	1.0
Custodian	4.0	4.0
Light Laborer	0.0	0.0
Total Full Time	5.0	5.0
Cleaner	4.0	4.0
Total FT and PT	9.0	9.0

Bureau: Street Lighting

Fund(s): General and Special Districts

The Town provides street lighting to facilitate traffic flow and help reduce nighttime traffic accidents, aid in crime prevention and police protection, and promote community pride and neighborhood spirit. The Town previously leased the street lights and appurtenances from the Rochester Gas & Electric Corp. (RG&E) and paid RG&E the electricity and maintenance costs. In July 2022, the Town purchased the street lights and appurtenances from RG&E and will now maintain the equipment. Electricity costs will continue to be paid to RG&E. The lighting expenses are paid partly through the general fund, which is financed by the general real property tax levy, and partly through twenty - eight (28) special lighting districts, which serve residents in particular neighborhoods and are financed through special assessments on the particular properties. The town-wide district benefits the public as a whole and includes lighting of arterial streets and highways and area lighting at various public places and Town facilities.

Operation: Town Wide Street Lighting (General Fund)

Budget Summary:

	2022	2023	2024	2025	2025	2025	2025
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001-5182 2000 Capital Outlay	348,756						
001- 5182 4000 Utility Expenses	137,482	127,925	150,000	120,000	120,000	120,000	120,000
001- 5182 4000 Contract Maintenance Services	21,788	30,837	101,000	50,000	50,000	50,000	50,000
001- 5182 6000 Principal on Debt							
001- 5182 7000 Interest on Debt							
Total, Net Cost to Town Property Tax Levy	508,026	158,762	251,000	170,000	170,000	170,000	170,000

Operation: District Street Lighting (District Funds)				2022	2023	2024	2025	2025	2025	2025
Budget Summary:						Adopted	Department	Tentative	Preliminary	Adopted
Fund / Account		District		Actual	Actual	Budget	Request	Budget	Budget	Budget
071- 5182	4000	Expenses	Burwell Rd.	1,747	528	2,320	240	240	240	240
072- 5182	4000	Expenses	Chestnut Hill	4,495	1,385	5,520	630	630	630	630
073- 5182	4000	Expenses	Culver Pkwy. No. 1	3,194	436	2,480	460	460	460	460
074- 5182	4000	Expenses	Culver Pkwy. No. 2	3,051	985	2,560	450	450	450	450
075- 5182	4000	Expenses	Fairview Cresc.	734	288	560	135	135	135	135
076- 5182	4000	Expenses	Fairview Rd.	420	195	320	110	110	110	110
077- 5182	4000	Expenses	Falstaff Rd.	1,778	329	2,200	135	135	135	135
078- 5182	4000	Expenses	North Goodman Pk.	13,736	5,845	16,800	2,640	2,640	2,640	2,640
079- 5182	4000	Expenses	Harbor Hill	4,228	550	5,680	460	460	460	460
080- 5182	4000	Expenses	North Laurelton	21,637	6,098	24,800	2,760	2,760	2,760	2,760
081- 5182	4000	Expenses	Hurstbourne A	2,461	788	1,680	360	360	360	360
082- 5182	4000	Expenses	Hurstbourne B	3,241	1,063	3,120	485	485	485	485
083- 5182	4000	Expenses	Lake Front	1,531	1,044	1,710	485	485	485	485
084- 5182	4000	Expenses	Laurelton no. 1	2,799	926	2,080	420	420	420	420
085- 5182	4000	Expenses	Laurelton no. 2	2,301	775	1,760	355	355	355	355
086- 5182	4000	Expenses	Laurelton no. 3	1,028	270	1,240	125	125	125	125
087- 5182	4000	Expenses	Maplehurst	1,879	604	2,000	275	275	275	275
088- 5182	4000	Expenses	Rawlinson Rd.	1,159	375	1,280	175	175	175	175
089- 5182	4000	Expenses	White City	1,507	576	1,920	260	260	260	260
090- 5182	4000	Expenses	Windsor Beach Pk.	792	494	800	230	230	230	230
091- 5182	4000	Expenses	Sea Breeze	31,618	15,428	30,400	7,045	7,045	7,045	7,045
092- 5182	4000	Expenses	Somershire Dr.	5,641	2,160	4,880	715	715	715	715
093- 5182	4000	Expenses	Spencer Rd.	2,676	1,631	2,800	755	755	755	755
094- 5182	4000	Expenses	Strathmore Village	980	554	1,040	260	260	260	260
095- 5182	4000	Expenses	Summerville Terr.	2,507	830	2,560	380	380	380	380
096- 5182	4000	Expenses	Thorndyke Rd.	1,925	604	2,160	280	280	280	280
097- 5182	4000	Expenses	Washington Ave.	496	311	480	150	150	150	150
098- 5182	4000	Expenses	Thornton Rd.	2,990	1,793	4,320	555	555	555	555
Total, Special Districts				122,551	46,862	129,470	21,330	21,330	21,330	21,330
Grand Total, Lighting program				630,577	205,624	380,470	191,330	191,330	191,330	191,330

Bureau: Public Works Funds: General, Highway(s)

The Bureau of Public Works is responsible for maintaining Irondequoit's public infrastructure. The facilities include a network of arterial and residential streets and sidewalks and a sewer system. The Bureau is responsible for the planning and execution of capital improvements to preserve and enhance these facilities with the ultimate objective of preserving property values and creating a safe and high quality environment for the residents of the town.

Operation: Public Works Administration Fund: General Account: 001-1490

This office provides oversight of the Public Works operations and capital improvements (largely street and sewer improvements). It administers the annual budget with cost and purchasing controls, administers service and construction contracts, and is the liaison with other municipalities as well as the state and county governments for matters pertaining to public infrastructure planning and improvements. A major function is communication with residents of the town with regard to public work services and programs.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1490	0100	Salaries	94,193	108,220	130,672	141,418	141,418	141,418	142,557
001- 1490	2000	Equipment	-	36,400	-				
001- 1490	4000	Services & Supplies	12,069	14,554	19,982	21,192	21,192	21,192	21,192
001- 1490	8000	Employee Fringe Benefits	46,286	38,293	46,184	77,766	77,766	77,766	77,982
Total			152,548	197,467	196,838	240,376	240,376	240,376	241,731
001 2665	1490	Sale of Equipment	-	-	-	40,000	40,000	40,000	40,000
001- 2771	1490	Misc	300	-	-	2,600	2,600	2,600	2,600
001-2410	1490	Rental of Property				80,850	80,850	80,850	80,850
001- 2130	8160	Landscaper Landfill Permits	12,050	13,000	12,000				
001- 2771	1490	Tree Contractor Licenses	2,400	2,140	2,600				
Net Cost to Town Property Tax Levy			137,798	182,327	182,238	116,926	116,926	116,926	199,131

Staff Summary:		2024	2025			2024	2025
Commissioner of Public Works/Hwy Superintendnt		0.60	0.60	Clerk PT		0.0	0.0
Secretary to Commissioner PW		0.75	0.75				
Account Clerk		0.75	1.00				
Total Full Time		2.10	2.35				

Operation: Town Engineer	Fund: General	Account: 001-1440
Engineering services are provided under a contract with a local engineering firm and include design and construction management of all major capital improvement projects in the town. This includes project design, drafting, surveying, mapping, specification writing, construction stakeout, and construction inspection. Support is available to the Town in the fields of civil, sanitary, mechanical, and electrical engineering as well as architecture.		

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1440	4000	Services	12,616	13,310	20,000	20,000	20,000	20,000	20,000
Net Cost to Town Property Tax Levy									

Operation: Public Works Operations Center	Fund: General	Account: 001-1640
This budget includes the costs of maintaining the operations center at 2629 East Ridge Road. The buildings house several activities including equipment maintenance garages, equipment storage, materials stockpiles, salt storage, sign shop, and the Public Works personnel center.		

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1640	4000	Services & Supplies	160,376	160,369	169,505	150,478	150,478	150,478	150,478
001- 9000	6000	Principal on Debt	200,000	210,000	220,000	240,000	240,000	240,000	240,000
001- 9000	7000	Interest on Debt	163,200	320,400	300,000	410,000	410,000	410,000	410,000
	Total		523,576	690,769	689,505	800,478	800,478	800,478	800,478
Revenue									
001 -0001	2410	Rental of Property	90,848	81,478	61,950				
001 -0001	1272	Shared Service Charge	60,000	60,000	60,000	70,000	70,000	70,000	70,000
	Total		150,848	141,478	121,950	70,000	70,000	70,000	70,000
Net Cost to Town Property Tax Levy			372,728	549,291	567,555	730,478	730,478	730,478	730,478

Operation: Central Communications	Fund: General	Account: 001-1650
This budget includes the costs of operating the communication radio system used by several Town departments and bureaus including Public Works, Parks, Supervisor, Assessor, and Neighborhood and Business Development. Equipment includes local government base stations, repeater stations, scanners, antennas, and mobile, desk, and portable radios. Repair and maintenance of the equipment is done by qualified radio and electrical technicians at local repair shops.		

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1650	2000	Equipment	6,843	0	2,000	500	500	500	500
001- 1650	4000	Services & Supplies	15,911	16,800	19,100	14,900	14,900	14,900	14,900
Net Cost to Town Property Tax Levy			22,754	16,800	21,100	15,400	15,400	15,400	15,400

Operation: Traffic Control	Fund: General	Account: 001-3310
This program is responsible for installation and maintenance of traffic control and delineation devices such as STOP, CROSSWALK, NO PARKING, AND NEIGHBORHOOD WATCH signs, crosswalk and other street painting; and barricades for the protection of pedestrian and street traffic.		

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 3310	0100	Salaries	64,726	64,288	66,009	65,142	65,142	65,142	65,142
001- 3310	2000	Equipment	0	5,963	2,500		0		
001- 3310	4000	Services & Supplies	29,079	30,880	34,750	34,500	34,500	34,500	34,500
001- 3310	8000	Employee Fringe Benefits	37,701	40,131	46,233	51,674	51,674	51,674	51,674
	Total		131,506	141,262	149,492	151,316	151,316	151,316	151,316
001-2665	3310	Sale of Equipment		0	0	2,500	2,500	2,500	2,500
Net Cost to Town Property Tax Levy			131,506	141,262	149,492	148,816	148,816	148,816	148,816

Staff Summary:	2024	2025
Maintenance Mechanic II	0.9	1.0
Labor Foreman	0.1	0.0
Total Full Time	1.0	1.0

2024	2025
0.0	0.0

Operation: Sidewalk Plowing Fund: General Account: 001-5410
This budget includes the costs of plowing snow from sidewalks. Current policy is to plow the walks on the north and east sides of streets in even numbered years and south and west sides in odd numbered years. Certain main and school routes are plowed on both sides each year. In this manner each street has a walk cleared on at least one side each winter but the total mileage plowed is reduced by about 45% and costs are minimized. In addition to the cost of labor of the plow drivers, this budget includes the costs of maintenance and repair of the plows and repair of lawn damage in the spring of each year. There are 294 miles of sidewalk in the Town.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 5410	0100	Salaries	13,769	4,934	10,000	10,300	10,300	10,300	10,300
001- 5410	2000	Equipment							
001- 5410	4000	Services & Supplies	25,913	15,089	20,519	26,851	26,851	26,851	26,851
001- 9000	6000	Principal on Debt	78,589	117,072	123,580	58,999	58,999	58,999	58,999
001- 9000	7000	Interest on Debt	6,177	3,634	9,736	15,245	15,245	15,245	15,245
001- 5410	8000	Employee Fringe Benefits	2,610	1,928	2,265	2,621	2,621	2,621	2,621
	Total		127,058	142,657	166,100	114,016	114,016	114,016	114,016
001-2665	5410	Sale of Equipment	635	27,000	8,000				
Net Cost to Town Property Tax Levy			126,423	115,657	158,100	114,016	114,016	114,016	114,016

The Principal and Interest on Debt results from a capital lease for the replacement of equipment.

Operation: Sidewalk Maintenance & Replacement Fund: General Account: 001-5411
This program is responsible for the maintenance of sidewalks and replacement of substandard walks. Sidewalks are routinely raised and broken by trees in the rights-of-ways and selective cutting of tree roots has reduced potential problems. The Town has a program of replacing hazardous sidewalks annually and this budget includes the cost of debt service to repay the borrowings that have financed those projects.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 5411	0100	Salaries	89,811	92,643	82,893	84,155	84,155	84,155	84,155
001- 5411	2000	Equipment	0	2,350	2,500		0		
001- 5411	4000	Services & Supplies	17,536	23,136	24,000	34,000	34,000	34,000	34,000
001- 9000	6000	Principal on Debt	76,000	73,000	73,000	121,000	121,000	121,000	121,000
001- 9000	7000	Interest on Debt	9,000	24,560	35,595	38,490	38,490	38,490	38,490
001- 5411	8000	Employee Fringe Benefits	37,773	45,502	27,272	30,108	30,108	30,108	30,108
	Total		230,120	261,191	245,260	307,753	307,753	307,753	307,753
001-2665	5411	Sale of Equipment	0	0	0		0		
Net Cost to Town Property Tax Levy			230,120	261,191	245,260	307,753	307,753	307,753	307,753

Staff Summary:	2024	2025
Sr. Motor Equipment Operator	0.4	0.4
Motor Equipment Operator	0.2	0.2
Laborer	0.9	0.9
Total Full Time	<u>1.5</u>	<u>1.5</u>

Operation: Solid Waste Management	Fund: General	Account: 001-8160
This program is responsible for management of solid waste in the town and includes administration of the licensing process for private refuse collectors who provide collection services to property owners as well as funding of the town's residential yard debris collection program. The yard debris program includes the reduction of debris to wood chips which are available to the public.		

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8160	0100	Salaries	95,646	96,230	90,562	92,762	92,762	92,762	92,762
001- 8160	2000	Equipment							
001- 8160	4000	Services & Supplies	41,223	61,798	43,885	47,523	47,523	47,523	47,523
001- 9000	6000	Principal on Debt	40,919	66,425	38,914	18,074	18,074	18,074	18,074
001- 9000	7000	Interest on Debt	3,084	1,570	1,946	5,669	5,669	5,669	5,669
001- 8160	8000	Employee Fringe Benefits	52,063	77,225	89,061	91,381	91,381	91,381	91,381
	Total		232,935	303,248	264,368	255,409	255,409	255,409	255,409
Revenue									
001- 2501	2504	Rubbish Collector Licenses	4,500	4,500	4,500	8,500	8,500	8,500	8,500
001- 2665	8160	Sale of Equipment-solid waste			25,000	65,000	65,000	65,000	65,000
001-2771	8160	Sale of Woodchips	3,755		13,000		0		
001-2130	8160	Landscape Permits				18,000	18,000	18,000	18,000
	Total		8,255	4,500	42,500	91,500	91,500	91,500	91,500
Net Cost to Town Property Tax Levy			224,680	298,748	221,868	163,909	163,909	163,909	163,909

Staff Summary:		2024	2025
Labor Foreman		0.4	0.4
Motor Equipment Operator		0.9	0.9
Total Full Time		1.3	1.3

Operation: Tree Program	Fund: General	Account: 001-8560
The Forestry program is responsible for protecting and maintaining approximately 16,000 trees on Town public property and along public road rights-of-way. This program includes trimming and pruning as well as removal of dead trees and stumps, and restoration of grounds.		

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8560	0100	Salaries	209,805	243,897	225,908	238,105	238,105	238,105	238,105
001- 8560	2000	Equipment							
001- 8560	4000	Services & Supplies	190,362	125,486	84,816	128,670	128,670	128,670	128,670
001- 9000	6000	Principal on Debt	10,391	0	51,510				
001- 9000	7000	Interest on Debt	280	0	2,576				
001- 8560	8000	Employee Fringe Benefits	147,944	131,085	126,273	135,667	135,667	135,667	135,667
	Total		558,782	500,468	491,083	502,442	502,442	502,442	502,442
Revenue									
001-2665	8560	Sale of Equipment			35,000	60,000	60,000	60,000	60,000
	Total				35,000	60,000	60,000	60,000	60,000
Net Cost to Town Property Tax Levy			558,782	500,468	456,083	442,442	442,442	442,442	442,442

Staff Summary:		2024	2025
Labor Foreman		0.5	0.5
Working Foreman		0.9	0.9
Tree Trimmer		0.9	1.9
Motor Equipment Operator		0.2	0.0
Laborer		0.9	0.0
Total Full Time		3.4	3.3

	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Department Request	2025 Tentative Budget	2025 Preliminary Budget	2025 Adopted Budget
Total, Public Works General Fund Component Costs	1,991,895	2,267,172	2,243,746	2,407,190	2,407,190	2,407,190	2,408,545
Total, Public Works General Fund Component Revenues	174,488	188,118	222,050	347,450	347,450	347,450	347,450
Total, Public Works General Fund Component Net Cost to Town Property Tax Levy	1,817,407	2,079,054	2,021,696	2,059,740	2,059,740	2,059,740	2,061,095

Operation: Highway Maintenance Fund: Highway, Item 1 Account: 021-5110
 Irondequoit has 164 centerline miles (328 lane miles) of Town roads. This budget includes the costs of road repair and maintenance as well as the debt service on highway capital improvements. Repair and maintenance programs consist of "Truing & Leveling", a process of overlaying rough road surfaces with a thin coat of asphalt; "Chip Sealing", the application of liquid asphalt and fine grade stone to provide a protective coating to a road; and "Milling & Repaving", the removal of the top surface of pavement and subsequent repaving of a road. Other operations include building and repair of gutters and curbs with hot asphalt, repair of driveways to meet the level of new street overlays.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
021-5110	0100	Salaries	754,295	782,009	632,515	682,772	682,772	682,772	682,962
021-5110	2000	Equipment	1,439	520,795	2,000	2,000	2,000	2,000	2,000
021-5110	4000	Services & Supplies	2,137,626	2,662,266	1,822,929	1,800,575	1,800,575	1,800,575	1,800,575
021-9000	6000	Principal on Debt	292,376	316,340	556,454	355,931	355,931	355,931	355,931
021-9000	7000	Interest on Debt	50,803	103,444	123,182	137,625	137,625	137,625	137,625
021-5110	8000	Employee Fringe Benefits	535,749	584,087	635,201	699,415	699,415	699,415	699,451
021-5110	9000	Transfers	43,000				0		
	Total		3,815,288	4,968,941	3,772,281	3,678,318	3,678,318	3,678,318	3,678,544
Revenue									
021-0021	2300	Fuel Chargeback	331,283	245,861	256,154	254,464	254,464	254,464	254,464
021-0021	2302	Service Chargeback	34,148	54,700	66,000	20,000	20,000	50,000	50,000
021-0021	2304	Services to Other Government	160,759		15,000	15,000	15,000	15,000	15,000
021-0021	2401	Interest & Earnings	2,368	7,625	13,000	15,000	15,000	15,000	15,000
021-0021	2585	Right of Way Permits	97,421	85,888	100,000	105,000	105,000	105,000	105,000
021-0021	2665	Sale of Equipment	24,300	30,896	20,000	32,500	32,500	32,500	32,500
021-0021	2701	Other Revenue	558		9,273	10,000	10,000	10,000	10,000
021-0021	3501	State Aid - CHIPS	293,755	876,686	529,961	531,412	531,412	531,412	531,412
021-0021	3502	State Aid - Pave NY	123,383	123,285	123,285	123,781	123,781	123,781	123,781
021-0021	3503	State Aid Winter Damage	106,181	106,181	106,181	106,181	106,181	106,181	106,181
021-0021	3504	State Aid Touring Route Prog	433,986	607,581					
021-0021	5031/5031.299	Interfund Transfers	12,500	531,295	12,500	42,142	42,142	42,142	42,142
	Total		1,620,643	2,669,998	1,251,354	1,255,480	1,255,480	1,285,480	1,285,480
Net Cost to Town Property Tax Levy			2,194,645	2,298,943	2,520,927	2,422,838	2,422,838	2,392,838	2,393,064

Staff Summary:	2024	2025
Commissioner of Public Works	0.10	0.10
Working Foreman	0.90	0.90
Sr. Dispatcher	0.00	1.00
Dispatcher	0.20	0.00
Sr. Motor Equipment Operator	1.00	1.00
Motor Equipment Operator	4.10	3.60
Labor Foreman	0.50	0.90
Laborer	3.10	3.10
Light Laborer, Part Time	1.00	0.00
Total	10.90	10.60

Public Works employees are assigned to activities where they are needed from day to day. The staffing summary on this page indicates the activity to which these employees are assigned for the majority of their time.

	2024	2025
Laborer Seasonal	2.0	1.0

Operation: Public Works Equipment Maintenance Fund: Highway Item 3 Account: 023-5130
This budget includes the costs of maintaining and repairing all public works highway equipment. Activities include preventative maintenance, repair, and overhaul. Beginning in 1999 this function assumed the responsibility for vehicles used by the police and other departments. The cost of service on non-highway equipment is charged back to the other departments and other parts of Public Works. This budget also includes the cost of debt service on financing of equipment which has been bought through debt issuance.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
023-5130	0100	Salaries	290,547	349,446	363,421	377,090	377,090	377,090	377,090
023-5130	2000	Equipment	164,911	17,483					
023-5130	4000	Services & Supplies	265,941	274,908	272,378	281,940	281,940	281,940	281,940
023-9000	6000	Principal on Debt	224,470	212,143	169,314	172,992	172,992	172,992	172,992
023-9000	7000	Interest on Debt	13,941	47,493	44,177	36,224	36,224	36,224	36,224
023-5130	8000	Employee Fringe Benefits	268,864	219,611	256,025	297,014	297,014	297,014	297,014
023-9902	9050	Interfund transfers to Ins	8,000						
	Total		1,236,674	1,121,084	1,105,315	1,165,260	1,165,260	1,165,260	1,165,260
023-0023	2302	Charges - Other Departments	119,856	99,557	88,200	89,700	89,700	89,700	89,700
023-0023	2304	Charges to Other Government	13,697	5,590	4,000	5,000	5,000	5,000	5,000
023-0023	2401,2,4	Interest & Earnings	1,001	3,165	5,500	5,500	5,500	5,500	5,500
023-0023	2665	Sale of Equipment	3,605	21,182		115,000	115,000	115,000	115,000
023-0023	2680	Insurance Recoveries							
023-0023	2701	Refund of Prior Year Expenses			4,513				
023-0023	5031	Interfund Transfers	156,312						
Total			294,471	129,494	102,213	215,200	215,200	215,200	215,200
Net Cost to Town Property Tax Levy			942,203	991,590	1,003,102	950,060	950,060	950,060	950,060

Staff Summary:	2024	2025
Sr. Auto Mechanic	2.70	2.80
Auto Mechanic	2.00	2.00
Auto Mechanic Foreman	1.00	1.00
Total Full Time	5.70	5.80

Public Works employees are assigned to activities where they are needed from day to day. The staffing summary on this page indicates the activity to which these employees are assigned for the majority of their time.

	2024	2025
Summer Help	0.0	0.0

Operation: Highway Winter and Right-Of-Way Maintenance

Fund: Highway Item 4

Account: 024-5140, 5142

This budget includes the costs of right-of-way maintenance (cutting of grass and brush) and winter maintenance (removal of snow and ice). The Town provides winter maintenance on Monroe County roads within the Irondequoit borders and on selected NY State roads and it is reimbursed by the County and State for those efforts.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
024-5140	0100	Salaries	558,785	492,394	573,260	532,722	532,722	533,914	533,914
024-5140	2000	Equipment							
024-5140	4000	Services & Supplies	383,231	372,863	415,150	412,240	412,240	412,240	412,240
024-9000	9000	Transfer to Self Insurance							
024-5140	8000	Employee Fringe Benefits	150,695	151,185	176,958	190,481	190,481	190,707	190,707
	Total		1,092,711	1,016,442	1,165,368	1,135,443	1,135,443	1,136,861	1,136,861
Revenue									
024-0024	2304	Charges - Other Governments	1,478	(45,550)	8,500	40,000	40,000	40,000	40,000
024-0024	2301	County Snow Contract	337,592	355,244	300,000	300,000	300,000	300,000	300,000
024-0024	2303	State Snow Contract	72,305	31,994	32,830	32,830	32,830	32,830	32,830
024-0024	2401	Interest & Earnings	983	2,973	5,000	6,000	6,000	6,000	6,000
024-0024	2655	Minor Sales	5,566	3,824	4,000	4,000	4,000	4,000	4,000
024-0024	4705	Minor Sales - Salt	26,425	32,234	35,000	35,000	35,000	35,000	35,000
024-0024	2701	Refund Prior Year			1,883				
	Total		444,349	380,719	387,213	417,830	417,830	417,830	417,830
Net Cost to Town Property Tax Levy			648,362	635,723	778,155	717,613	717,613	719,031	719,031

Staff Summary:	2024	2025
Laborer	3.00	2.80
Dispatcher	0.20	0.00
Sr. Auto Mechanic	0.30	0.20
Sr. Dispatcher	0.20	0.00
Sr. Motor Equipment Operator	0.20	0.20
Tree Trimmer	0.10	0.10
Working Foreman	1.10	1.10
Maintenance Mechanic I	0.20	0.20
Maintenance Mechanic II	0.20	0.20
Labor Foreman	0.50	0.40
Motor Equipment Operator	2.10	1.80
Total Full Time	8.10	7.00

	2024	2025
Laborer Seasonal	0.0	0.0

	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Department Request	2025 Tentative Budget	2025 Preliminary Budget	2025 Adopted Budget
Road Funds, Total Cost	6,144,673	7,106,467	6,042,964	5,979,021	5,979,021	5,980,439	5,980,665
Road Funds, Total Revenue	2,359,463	3,180,211	1,740,780	1,888,510	1,888,510	1,918,510	1,918,510
Operating Fund Balance	225,000	500,000	500,000	0	500,000	500,000	500,000
Road Funds Total Net Cost to Town Property Tax Levy	3,560,210	3,426,255	3,802,184	4,090,511	3,590,511	3,561,929	3,562,155
General & Road Funds Public Works, Total Cost	8,136,568	9,373,639	8,286,710	8,386,211	8,386,211	8,387,629	8,389,210
General & Road Funds Public Works, Total Revenue	2,533,951	3,368,329	1,962,830	2,235,960	2,235,960	2,265,960	2,265,960
General & Road Funds Public Works, Fund Balance	225,000	500,000	500,000		500,000	500,000	500,000
General & Road Funds Total Net Cost to Tax Levy	5,377,617	5,505,309	5,823,880	6,150,251	5,650,251	5,621,669	5,623,250

Bureau: Stormwater Drainage District

Fund: Storm Sewer

Account: 038 - 8140

This special assessment district was implemented with the 2004 budget. The district is financed by a charge per parcel of real property. The US Environmental Protection Agency requires that local governments regulate and manage stormwater runoff to adjacent waterways. This district is responsible for maintenance and improvements related to storm water drainage and runoff in Irondequoit. Since District charges are paid by the special assessment, the District costs are excluded from the town property tax levy. There are 155 miles of storm water sewer.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
038-8140	0100	Salaries	290,017	267,357	304,672	295,707	295,707	295,707	295,707
038-8140	2000	Equipment	0	51,692	8,000				
038-8140	4000	Services & Supplies	133,334	134,468	151,928	139,828	139,828	139,828	139,828
038-9000	6000	Principal on Debt	263,300	269,652	258,495	285,000	285,000	285,000	285,000
038-9000	7000	Interest on Debt	58,863	80,173	90,026	95,117	95,117	95,117	95,117
038-8140	8000	Employee Fringe Benefits	81,991	143,715	126,709	167,360	167,360	167,360	167,360
038-9000	9000	Interfund Transfers							
	Total		827,505	947,057	939,830	983,012	983,012	983,012	983,012
Revenue									
038-0038	2401	Interest & Earnings - Operating	1,081	1,102	1,500	3,000	3,000	3,000	3,000
038-0038	2701	Refund of Prior Year Expense			2,019				
038-0038	2665	Sale of Equipment	0	0	1,000	10,000	10,000	10,000	10,000
	Total		1,081	1,102	4,519	13,000	13,000	13,000	13,000
Operating Fund Balance									
038-0038		Storm Drainage Assessments	826,424	945,955	935,311	970,012	970,012	970,012	970,012
	Total								
Net Cost to Town Property Tax Levy			0	0	0	0	0	0	0

Staff Summary:	2024	2025
Dispatcher	0.20	0.20
Labor Foreman	0.70	0.70
Motor Equipment Operator	2.20	2.30
Senior Motor Equipment Operator	0.40	0.40
Senior Dispatcher	0.30	0.00
Drafting Technician	0.00	0.50
Laborer	0.00	0.70
Total Full Time	5.00	6.00

Public Works employees are assigned to activities where they are needed from day to day. The staffing summary on this page indicates the activity to which these employees are assigned for the majority of their time.

Bureau: Consolidated Sewer District	Fund: Consolidated Sewer	Account: 031-8110, 8120, 8121, 8125
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This budget includes the costs of operation and debt service for the town wide Sanitary Sewer District. The District is financed by a special assessment sewer use charge. Debt financing is aided by the New York State Environmental Facilities Corporation which provides interest rates of approximately 50% of market rates. Since District charges are paid by the special assessment, the District costs are excluded from the town property tax levy.

Operation: Sewer District Administration	Account: 031-8110
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This budget includes costs that are not directly related to the maintenance, service, or pump operations. These costs include personnel scheduling, dispatching, equipment management, purchasing, accounting, tax billing, and customer assistance.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
031- 8110	0100	Salaries	31,492	38,798	51,419	42,735	42,735	42,735	43,165
031- 8110	2000	Equipment							
031- 8110	4000	Services & Supplies	297,101	281,090	387,233	369,625	369,625	369,625	369,625
031- 8110	8000	Employee Fringe Benefits	11,853	15,667	16,704	17,102	17,102	17,102	17,209
Total			340,446	335,555	455,356	429,462	429,462	429,462	429,999

Staff Summary:	2024	2025
Commissioner	0.3	0.3
Secretary to Commissioner	0.25	0.25
Account Clerk	0.25	0.00
Total Full Time	0.80	0.55

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Operation: Sewer Maintenance

Account 031-8120

This budget includes the cost of maintenance and repair of 171 miles of sanitary sewer. Sewage is conveyed through this system to the Monroe County Pure Waters Van Lare Treatment Plant. In addition to responding to sewer breaks and stoppages, the sewer maintenance program carries out an aggressive preventive maintenance program by cleaning trouble spots with high pressure flushing equipment, inspecting sewers with televising equipment, and relining sewers to prevent failures or collapse.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
031- 8120	0100	Salaries	440,527	441,166	439,569	433,443	433,443	433,443	433,443
031- 8120	2000	Equipment	45,501	127,842	10,000				
031- 8120	4000	Services & Supplies	232,066	279,827	261,745	268,900	268,900	268,900	268,900
031- 8120	8000	Employee Fringe Benefits	329,465	318,209	353,745	399,332	399,332	399,332	399,332
Total			1,047,559	1,167,044	1,065,059	1,101,675	1,101,675	1,101,675	1,101,675

Staff Summary:

	2024	2025
Labor Foreman	0.45	0.00
Working Foreman	0.40	0.20
Motor Equipment Operator	3.30	3.10
Laborer	1.40	2.40
Dispatcher	0.20	0.00
Maintenance Mechanic I	0.00	0.00
Maintenance Mechanic II	0.30	0.00
Senior Dispatcher	0.20	0.00
Senior Motor Equipment Operator	0.00	0.00
Auto Mechanic	0.00	0.00
Light Laborer, Part Time	1.00	0.00
Total Full Time	7.25	5.70

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	2024	2025
Laborer Seasonal	5.0	4.0

Operation: Sewer Service

Account: 031-8121

This program provides an on-call response to residents who experience sewer back ups, unusual odors, or other sewer related problems. It is limited to residential property. It includes cleaning lateral sewers from residences to the street mains. Irondequoit is one of very few towns that provide this level of service at no charge to the users. When they are not on service or emergency calls the employees are assigned to stake outs, inspections, or other work.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
031- 8121	0100	Salaries	776,893	845,960	797,386	822,958	822,958	822,958	822,958
031- 8121	2000	Equipment	8,550	11,800	10,000				
031- 8121	4000	Services & Supplies	18,714	15,384	19,850	20,800	20,800	20,800	20,800
031- 8121	8000	Employee Fringe Benefits	427,769	444,085	445,280	472,112	472,112	472,112	472,112
Total			1,231,926	1,317,229	1,272,516	1,315,870	1,315,870	1,315,870	1,315,870

Staff Summary:

	2024	2025
Labor Foreman	1.05	0.50
Motor Equipment Operator	5.45	5.70
Laborer	6.60	6.10
Sr. Dispatcher	0.30	1.00
Working Foreman	0.10	0.10
Dispatcher	0.20	0.00
Drafting Technician	0.00	0.50
Sr Auto Mechanic	0.00	0.00
Total Full Time	13.70	13.90

Public Works employees are assigned to activities where they are needed from day to day. The staffing summary on this page indicates the activity to which these employees are assigned for the majority of their time.

	2024	2025
Laborer Seasonal	1.0	1.0

Operation: Pump Station Operation and Maintenance

Account: 031-8125

The topography of the Town requires several wastewater pumping facilities to lift sewage from low lying areas up to levels at which it can be conveyed through main sewers and onto the Monroe County sewage treatment plant. The failure of any of these pumping facilities would result in serious health and environmental consequences. This budget includes the costs of maintaining the twenty six (26) pumping stations.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
031- 8125	0100	Salaries	250,694	249,841	233,387	240,701	240,701	251,433	251,433
031- 8125	2000	Equipment	14,500	14,599					
031- 8125	4000	Services & Supplies	121,738	96,332	108,200	106,200	106,200	107,200	107,200
031- 8125	8000	Employee Fringe Benefits	150,245	180,039	182,791	193,300	193,300	195,334	195,334
031- 9000	9051	Interfund Transfers	45,000						
Total			582,177	540,811	524,378	540,201	540,201	553,967	553,967

Staff Summary:

	2024	2025
Working Foreman	0.70	0.70
Maintenance Mechanic I	0.90	0.90
Maintenance Mechanic II	0.60	0.40
Laborer	0.90	1.80
Motor Equipment Operator	0.65	0.00
	3.75	3.80

Public Works employees are assigned to activities where they are needed from day to day. The staffing summary on this page indicates the activity to which these employees are assigned for the majority of their time.

	2024	2025
Laborer Seasonal	0.0	0.0

Operation: Debt Service

Account: 031-9700's

Debt financing for Sewer District improvements is aided by the N Y State Environmental Facilities Corp. which borrows in pooled issues for many municipalities throughout New York. Through this method the Town borrows interest free in the short term and at 50% of the market rate for long term debt.

031- 9000	6000	Principal on Debt	587,362	413,103	343,449	366,527	366,527	366,527	366,527
031- 9000	7000	Interest on Debt	91,382	166,360	182,299	184,078	184,078	184,078	184,078
Total			678,744	579,463	525,748	550,605	550,605	550,605	550,605

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Consolidated Sewer District Total Expense			3,880,852	3,940,102	3,843,057	3,937,813	3,937,813	3,951,579	3,952,116
Revenue									
031- 0031	1030	Out of District Charges	1,469	10,921	9,686	9,686	9,686	9,686	9,686
031- 0031	2122	Sewer Service Charges	5,300	4,800	5,000				
031- 0031	2401	Interest & Earnings - Operating	4,266	35,154	16,000	30,000	30,000	30,000	30,000
031- 0031	2402	Interest & Earnings - Capital	1,128	665	900	150	150	150	150
031- 0031	2404	Interest & Earnings - Capital	2,557	1,495	1,000	300	300	300	300
031- 0031	2665	Sale of Equipment	6,835	19,318	2,000	42,000	42,000	42,000	42,000
031- 0031	2302	Service to Other Govt	11,211	3,292	0				
031- 0031	2701/2771	Refund Py Exp/Misc	788	1,154	16,602				
031- 0031	5031	Interfund Transfers	65,868	59,625	59,625	70,800	70,800	70,800	70,800
Total			99,422	136,424	110,813	152,936	152,936	152,936	152,936
Operating Fund Balance				319,000	250,000	350,000	350,000	350,000	350,000
Net Cost to District Rate Payers			3,781,430	3,484,678	3,482,244	3,434,877	3,434,877	3,448,643	3,449,180

Sewer District and Stormwater Drainage District Rate Computations

Fund 031, Consolidated Sewer District					
	2023 Adopted Budget	2024 Adopted Budget	2025 Tentative Budget	2025 Preliminary Budget	2025 Adopted Budget
Net Cost to District Rate Payers	<u>\$3,879,510</u>	<u>\$3,482,244</u>	<u>\$3,434,877</u>	<u>\$3,448,643</u>	<u>\$3,449,180</u>
Units	23,763.9	24,042.7	23,891.9	23,892	23,891.9
Charge per Unit	\$163.25	\$144.84	\$143.77	\$144.34	\$144.37
Change, 2024 to 2025			-\$1.07	-\$0.49	-\$0.47
Percent Change			-0.7%	-0.3%	-0.3%
Fund 038, Stormwater Drainage District					
Net Cost to District Rate Payers	<u>\$881,644</u>	<u>\$935,097</u>	<u>970,012</u>	<u>970,012</u>	<u>970,012</u>
Units	135,023	135,097	136,142	136,142	136,142
Charge per Unit	\$6.53	\$6.92	\$7.12	\$7.12	\$7.12
Change, 2024 to 2025			\$0.20	\$0.20	\$0.20
Percent Change			2.9%	2.9%	2.9%

	2023 Adopted Budget	2024 Adopted Budget	2025 Tentative Budget	2025 Preliminary Budget	2025 Adopted Budget
Fund 039, Rock Beach Rd. Sanitary Sewer District					
Debt Service	8,302	7,852	7,698	7,698	7,698
Interest Earned					
Inter-Fund Transfers					
Net Cost to District Rate Payers	8,302	7,852	7,698	7,698	7,698
Units	18	18	18	18	18
Charge per Unit	\$461.22	\$436.22	\$427.67	\$427.67	\$427.67
Change, 2024 to 2025			-\$8.56	-\$8.56	-\$8.56
Percent Change			-2.0%	-2.0%	-2.0%
Fund 040, Orland Rd. Sanitary Sewer District					
Debt Service	14,149	16,874	16,524	16,524	16,524
Interest Earned					
Inter-Fund Transfers					
Net Cost to District Rate Payers	14,149	16,874	16,524	16,524	16,524
Units	38	38	38	38	38
Charge per Unit	\$372.34	\$444.05	\$434.84	\$434.84	\$434.84
Change, 2024 to 2025			-\$9.21	-\$9.21	-\$9.21
Percent Change			-2.1%	-2.1%	-2.1%

	2023 Adopted Budget	2024 Adopted Budget	2025 Tentative Budget	2025 Preliminary Budget	2025 Adopted Budget
Fund 037, Bayshore Blvd. Sanitary Sewer District					
Debt Service				9,365	9,365
Interest Earned					
Inter-Fund Transfers					
Net Cost to District Rate Payers	0	0		9,365	9,365
Units				28	28
Charge per Unit				\$334.46	\$334.46
Change, 2024 to 2025				\$334.46	\$334.46
Percent Change				0.0%	0.0%

10 year repayment to Town for sewer connection-total cost \$93,650. 01/01/25-12/31/34

Fund 036, LaSalle Landing Sanitary Sewer District	2023 Adopted Budget	2024 Adopted Budget	2025 Tentative Budget	2025 Preliminary Budget	2025 Adopted Budget
Debt Service-Town of Penfield	61	51	51	51	51
Net Debt Service Cost to District Rate Payers	61	51	51	51	51
Units	1.54	1.54	1.54	1.54	1.54
Charge per Unit	\$39.61	\$33.12	\$33.12	\$33.12	\$33.12
Change, 2024 to 2025			\$0.00	\$0.00	\$0.00
Percent Change			0.0%	0.0%	0.0%
Operations & Maintenance -Town of Penfield	78	85	85	85	85
Net Operations & Maintenance Cost to District Rate Payers	78	85	85	85	85
Units	1.43	1.43	1.43	1.43	1.43
Charge per Unit	\$54.55	\$59.44	\$59.44	\$59.44	\$59.44
Change, 2024 to 2025			\$0.00	\$0.00	\$0.00
Percent Change			0.0%	0.0%	0.0%
Total Net Cost to District Rate Payers (Debt Service and O&M)	\$ 139	\$ 136	\$ 136	\$ 136	\$ 136

	2022	2023	2024	2025	2025	2025	2025
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Community Services Total, All Funds Summary							
Parks Expense	939,630	981,521	1,093,102	1,052,955	1,052,955	1,052,955	1,052,955
Historian Expense	2,327	12,567	12,982	14,812	14,812	14,812	14,812
Cemetery Expense	663,513	597,871	227,849	221,328	221,328	221,328	221,328
Building Maintenance Expense	1,295,169	994,811	1,123,064	1,244,240	1,244,240	1,244,240	1,244,240
Street Lighting Expense	630,577	205,624	380,470	191,330	191,330	191,330	191,330
Public Works General Fund Expense	1,991,895	2,267,172	2,243,746	2,407,190	2,407,190	2,407,190	2,408,545
Road Fund Expense	6,144,673	7,106,467	6,042,964	5,979,021	5,979,021	5,980,439	5,980,665
Consolidated Sewer District Expense	3,880,852	3,940,102	3,843,057	3,937,813	3,937,813	3,951,579	3,952,116
Stormwater Drainage District Expense	827,505	947,057	939,830	983,012	983,012	983,012	983,012
LaSalle Landing Sewer District Expense	142	139	136	0	136	136	136
Bayshore Blvd Sewer						9,365	9,365
Orland Rd. Sanitary Sewer District Expense	15,200	14,424	14,149	16,524	16,524	16,524	16,524
Rock Beach Rd Sewer District Expense	8,862	8,707	8,302	7,698	7,698	7,698	7,698
Total Expense	16,400,346	17,076,461	15,929,651	16,055,923	16,056,059	16,080,608	16,082,726
Parks Revenues	117,002	61,800	71,885	25,000	25,000	25,000	25,000
Historian Revenues		567					
Cemetery Revenues	174,340	184,516	166,000	167,000	167,000	167,000	167,000
Building Maintenance Revenues	167,994	218,947	167,407	135,200	135,200	135,200	135,200
Street Lighting Revenues							
Public Works General Fund Revenues	174,488	188,118	222,050	347,450	347,450	347,450	347,450
Road Fund Revenues & Fund Balance	2,584,463	3,680,211	2,240,780	1,888,510	2,388,510	2,418,510	2,418,510
Consolidated Sewer District Revenue & Fund Balance	99,422	455,424	360,813	502,936	502,936	502,936	502,936
Stormwater Drainage District Revenue & Fund Balance	1,081	1,102	4,519	13,000	13,000	13,000	13,000
LaSalle Landing Sewer District Revenue							
Bayshore Blvd Sewer							
Orland Rd. Sanitary Sewer District Revenue	30						
Rock Beach Rd Sewer District Revenue	5						
Total Revenues & Fund Balances	3,318,825	4,790,685	3,233,454	3,079,096	3,579,096	3,609,096	3,609,096

	2022	2023	2024	2025	2025	2025	2025
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Parks Net Expense to Tax Levy	822,628	919,720	1,021,217	1,027,955	1,027,955	1,027,955	1,027,955
Historian Net Expense to Tax Levy	2,327	12,000	12,982	14,812	14,812	14,812	14,812
Cemetery Net Expense to Tax Levy	489,173	413,355	61,849	54,328	54,328	54,328	54,328
Building Maintenance Net Expense to Tax Levy	1,127,175	775,864	955,657	1,109,040	1,109,040	1,109,040	1,109,040
Street Lighting Net Expense to Tax Levy	508,026	158,762	251,000	170,000	170,000	170,000	170,000
Public Works General Fund Net Expense to Tax Levy	1,817,407	2,079,054	2,021,696	2,059,740	2,059,740	2,059,740	2,061,095
Road Fund Net Expense to Tax Levy	3,560,210	3,426,255	3,802,184	4,090,511	3,590,511	3,561,929	3,562,155
Total Net Expense to Tax Levy	8,326,946	7,785,011	8,126,585	8,526,386	8,026,386	7,997,804	7,999,385
Street Lighting Special Assessments	122,551	46,862	129,470	21,330	21,330	21,330	21,330
Consolidated Sewer District Special Assessment	3,781,430	3,484,678	3,482,244	3,434,877	3,434,877	3,448,643	3,449,180
Stormwater Drainage District Special Assessment	826,424	945,955	935,311	970,012	970,012	970,012	970,012
LaSalle Landing Sewer District Special Assessment	142	139	136	136	136	136	136
Bayshore Blvd Sewer						9,365	9,365
Orland Rd. Sanitary Sewer District Special Assessment	15,170	14,424	14,149	16,524	16,524	16,524	16,524
Rock Beach Rd Sewer Special Assessment	8,857	8,707	8,302	7,698	7,698	7,698	7,698
	4,754,574	4,500,765	4,569,612	4,450,577	4,450,577	4,473,708	4,474,245
Department Total Net Expense to Property Owners	13,081,520	12,285,776	12,696,197	12,976,963	12,476,963	12,471,512	12,473,630

		2024	2025
Department Staff Summary			
Full Time	Commissioner of Public Works/ Highway Super'de	1.00	1.00
	Secretary to Commissioner PW	1.00	1.00
	Account Clerk	1.00	1.00
	Building Maintenance Foreman	1.00	1.00
	Custodian	4.00	5.00
	Light Laborer	1.00	1.00
	Labor Foreman	5.00	5.00
	Working Foreman	5.00	5.00
	Sr. Motor Equipment Operator	2.00	2.00
	Motor Equipment Operator	20.00	19.00
	Sr. Auto Mechanic	3.00	3.00
	Auto Mechanic	2.00	2.00
	Maintenance Mechanic I	2.00	2.00
	Maintenance Mechanic II	2.00	2.00
	Sr. Dispatcher	1.00	2.00
	Dispatcher	1.00	0.00
	Auto Mechanic Foreman	1.00	1.00
	Tree Trimmer	1.00	2.00
	Laborer	19.00	19.00
	Cemetery Operations Specialist	1.00	1.00
	Drafting Technician	0.00	1.00
Subtotal, Full Time		74.00	76.00

		<u>2024</u>	<u>2025</u>
Part Time	Light Laborer, PT	2.00	0.00
	Cleaner, PT	4.00	4.00
	Town Historian	1.00	1.00
	Subtotal, Part Time	<u>7.00</u>	<u>5.00</u>
Seasonal	Seasonal Laborer	11.00	9.00
	Subtotal, Seasonal	<u>11.00</u>	<u>9.00</u>
	Department Total	<u>92.00</u>	<u>90.00</u>

Department: Playgrounds & Recreation	Fund: General	Account: 001-7140
The Bureau of Playgrounds and Recreation is responsible for managing and operating the numerous recreation programs offered by the Town of Irondequoit at various locations including the Irondequoit Community Center. Programs managed by this bureau include summer playground camps, seasonal recreation camps, educational programming, athletic camps, and the Senior Nutrition Program.		

Operation: Playgrounds & Recreation			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 7140	0100	Salaries	703,217	699,609	819,563	815,481	815,481	815,481	817,027
001 - 7140	2000	Equipment							
001 - 7140	4000	Services & Supplies	293,066	484,581	393,529	346,772	346,772	346,772	346,772
001-9000	6000	Principal on Debt	220,000	245,000	245,000	245,000	245,000	245,000	245,000
001-9000	7000	Interest in Debt	88,813	275,400	298,800	290,973	290,973	290,973	290,973
001 - 7140	8000	Employee Fringe Benefits	225,612	210,246	308,401	334,914	334,914	334,914	335,207
	Total		1,530,708	1,914,836	2,065,293	2,033,140	2,033,140	2,033,140	2,034,979
Revenue:									
001- 0001	2001	Recreation Program Fees	423,620	562,653	535,300	626,000	626,000	626,000	626,000
001- 0001	2012	Concession Sales-McAvoy	3,847	786	1,000				
001-0001	2025	Recreation Memberships	122,756	114,516	125,000	126,500	126,500	126,500	126,500
001-0001	2410/2400	Rental of Property	7,961	6,318	7,500	62,600	62,600	62,600	62,600
001- 0001	3820	State Aid - Youth Programs	5,115	12,382	5,000	5,000	5,000	5,000	5,000
001-0001	2655	Minor Sales				1,000	1,000	1,000	1,000
	Total		563,299	696,655	673,800	821,100	821,100	821,100	821,100
Net Cost to Town Property Tax Levy			967,409	1,218,181	1,391,493	1,212,040	1,212,040	1,212,040	1,213,879

		2024	2025
Staff Summary			
FT	Recreation Supervisor	1.00	1.00
	Recreation Director	1.00	1.00
	Recreation Leader	1.00	1.00
	Office Clerk IV	1.00	1.00
	Office Clerk II Bilingual	1.00	1.00
	Special Events Coordinator	1.00	1.00
	Management Assistant	1.00	1.00
	Total, Full Time	7.00	7.00
PT	Recreation Assistant	0.00	3.00
	Special Events Assistant	1.00	2.00
	Front Desk Staff	15.00	11.00
	Fitness Attendants	8.00	6.00
	Office Clerk IV	1.00	1.00
	Office Clerk II	1.00	1.00
	Total, Part Time	26.00	24.00
Seasonal	After Care Director	1.00	0.00
	Office Clerk	1.00	0.00
	Sr. Recreation Staff	4.00	4.00
	Playground Director	6.00	6.00
	Playground Counselor	36.00	36.00
	Camp Director	4.00	4.00
	Camp Counselor	20.00	21.00
	Recreation Assistant	0.00	1.00
	Recreation Assistant	3.00	2.00
	Total, Seasonal	75.00	74.00
Total, FT and Seasonal		108.00	105.00

Operation: Recreation Programs for the Aging

Fund: General

Account: 001-6772

The budget provides a variety of recreational and social activities for the enjoyment of the elder population of the town.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 6772	0100	Salaries	52,932	43,487	48,805	48,760	48,760	48,760	48,760
001 - 6772	2000	Equipment		65,000					
001 - 6772	4000	Services & Supplies	52,746	52,890	66,955	41,928	41,928	41,928	41,928
001 - 6772	8000	Employee Fringe Benefits	43,909	33,569	39,365	45,101	45,101	45,101	45,101
	Total		149,587	194,946	155,125	135,789	135,789	135,789	135,789
Revenue:									
001-0001	4772.6772	Programs for the Aging		65,000					
001- 0001	1972	Fees, Programs for the Aging	2,430	14					
001- 0001	1972	Program for Aging Sr Enrichment	44,935	36,318	47,000	50,000	50,000	50,000	50,000
	Total		47,365	101,332	47,000	50,000	50,000	50,000	50,000
Net Cost to Town Property Tax Levy			102,222	93,614	108,125	85,789	85,789	85,789	85,789

Staff Summary

	2024	2025
Recreation Supervisor	0.50	0.50
Recreation Leader	0.50	0.50
Total FT	1.00	1.00
Clerk, PT	1.00	0.00
Total PT	1.00	0.00
Total, FT and PT	2.00	1.00

Operation: Senior Nutrition Program

Fund: General

Account: 001-6773

This program provides a Monday through Friday mid-day meal for all those eligible under the criteria established by the Monroe County Office for the Aging.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 6773	0100	Salaries	55,271	61,498	70,634	67,481	67,481	67,481	67,481
001 - 6773	2000	Equipment							
001 - 6773	4000	Services & Supplies	44,501	52,595	57,614	75,735	75,735	75,735	75,735
001 - 6773	8000	Employee Fringe Benefits	19,756	25,206	38,082	41,815	41,815	41,815	41,815
Total			119,528	139,299	166,330	185,031	185,031	185,031	185,031
Revenue:									
001- 0001	1973/1989	Nutrition Program	8,879	12,137	19,000	17,000	17,000	17,000	17,000
001- 0001	4772	Federal Aid - Programs for Aging	90,300	90,329	76,000	76,000	76,000	76,000	76,000
Total			99,179	102,466	95,000	93,000	93,000	93,000	93,000
Net Cost to Town Property Tax Levy			20,349	36,833	71,330	92,031	92,031	92,031	92,031

Staff Summary		2024	2025
	Recreation Supervisor	0.50	0.50
	Recreation Leader	0.50	0.50
Total, FT		1.00	1.00
Nutrition Aide, PT		1.00	1.00
Total, FT and PT		2.00	2.00

Bureau Summary:	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Department Request	2025 Tentative Budget	2025 Preliminary Budget	2025 Adopted Budget
Playgrounds & Recreation Total Expenses	1,799,823	2,249,081	2,386,748	2,353,960	2,353,960	2,353,960	2,355,799
Playgrounds & Recreation Total Revenue	709,843	900,453	815,800	964,100	964,100	964,100	964,100
Playgrounds & Recreation Net Cost							
to Town Property Tax Levy	1,089,980	1,348,628	1,570,948	1,389,860	1,389,860	1,389,860	1,391,699

Department: Neighborhood & Business Development Fund: General Accounts 001 - 3410, 3620, 3650, 8010, 8020, 8021, 8090, 1441

This department combines the responsibilities of the former Development Services and Planning and Zoning departments. It is responsible for ensuring compliance with state and local ordinances regarding fire prevention, building construction, property maintenance, land use planning, and zoning. It also administers the Home Improvement Program which is funded by the federal Community Development Block Grant and provides funding to qualified residents for home improvements and removal of code violations. Beginning in 2023, Animal Control is included in the Police Department and has been removed from the Neighborhood & Business Development.

Bureau: Fire Marshal

This office is responsible for administration and enforcement of all laws, codes, ordinances, regulations, and orders applicable to life safety, fire prevention, and fire safety in residential and commercial properties, educational facilities, areas of public assembly, and multiple residences.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 3410	0100	Salaries	93,528	109,919	116,128	116,541	116,541	116,541	116,541
001- 3410	2000	Equipment	0	19,199	8,000				
001- 3410	4000	Services & Supplies	6,638	16,239	9,946	10,670	10,670	10,670	10,670
001- 3410	8000	Employee Fringe Benefits	40,115	48,448	71,839	91,097	91,097	91,097	91,097
	Total		140,281	193,805	205,913	218,308	218,308	218,308	218,308
Revenue									
001- 0001	1561	Fire Prevention Permits	44,887	39,313	58,000	47,000	47,000	47,000	47,000
	Net Cost to Town Property Tax Levy		95,394	154,492	147,913	171,308	171,308	171,308	171,308

Staff Summary:

	2024	2025
Fire Marshal	1.0	1.0
Assistant Fire Marshal	1.0	1.0
Total FT & PT	2.0	2.0

Bureau: Code Enforcement , Building Services

Operation: Code Enforcement

This office is responsible for administration and enforcement of all laws, codes, ordinances, regulations, and orders applicable to construction of structures, land use, and property maintenance in all zoning districts in the Town.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 3620	0100	Salaries	256,558	250,592	270,887	262,798	262,798	262,798	263,648
001- 3620	2000	Equipment							
001- 3620	4000	Services & Supplies	31,284	29,193	18,931	30,701	30,701	30,701	30,701
001- 3620	8000	Employee Fringe Benefits	154,527	123,561	149,933	114,442	114,442	114,442	114,658
	Total		442,369	403,346	439,751	407,941	407,941	407,941	409,007
Revenue									
001- 0001	1255	Admin Engineering Fees		1,060	700	500	500	500	500
001- 0001	1560	Building Permit Inspect. Fees	114,795	173,205	250,000	200,000	200,000	200,000	200,000
001- 0001	1562	Electrical Inspection License	350	500	750	750	750	750	750
001- 0001	1563	Rental Prop. Inspection Fees	31,500	23,300	30,000	30,000	30,000	30,000	30,000
001- 0001	1564	Vacant Property Registration	2,100	1,100	1,500	1,500	1,500	1,500	1,500
001- 0001	2503	Plumber License	3,900	4,400	4,000	4,000	4,000	4,000	4,000
001- 0001	2565	Plumber Permits	8,970	9,795	10,200	10,000	10,000	10,000	10,000
001-0001	3089	NYS Grant	70,270						
001- 0001	2655	Sale of Maps & Copies		500					
	Total		231,885	213,860	297,150	246,750	246,750	246,750	246,750
Net Cost to Town Property Tax Levy			210,484	189,486	142,601	161,191	161,191	161,191	162,257

	2024	2025
Director of Development Svs	0.50	0.50
Code Compliance Coordinator	1.00	1.00
Office Clerk III	1.00	1.00
Building Inspector	0.74	0.74
Assistant Building Inspector	1.00	1.00
Office Clerk IV	0.00	1.00
Total Full Time	4.24	5.24
Clerk, PT	1.00	1.00
Office Clerk III	1.00	1.00
Total, FT & PT	6.24	7.24

100% of the cost of one (1) Clerk III and a portion of a Building Inspector are paid by the Community Development Block Grant because these employees administer the Home block grant.

Operation: Demolition/ Enclosures/ Removal of Violations

This budget provides funding for the removal of high grass and weeds, unregistered / junked vehicles, and refuse; and the emergency enclosure of dangerous structures. The cost of such remedial action is reimbursed through direct payment by the property owner, fines imposed by a court, or an amount added to the property tax in the following year.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 3650	4000	Services & Supplies	36,607	47,857	45,000	30,000	30,000	30,000	30,000
Revenue:									
001-0001	1289	Property Clean up Charges	67,207	96,531	90,000	90,000	90,000	90,000	90,000
001-0001	1570	Demo of Unsafe Bldgs							
Total Revenue			67,207	96,531	90,000	90,000	90,000	90,000	90,000
Net Cost to Town Property Tax Levy *			-30,600	-48,674	-45,000	-60,000	-60,000	-60,000	-60,000

* This net cost is recovered by charges to property owners on subsequent year tax bills.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Code Enforcemt and Bldg Srvs Total Expense			478,976	451,203	484,751	437,941	437,941	437,941	439,007
Code Enforcemt & Bldg Srvs Total Revenue			299,092	310,391	387,150	336,750	336,750	336,750	336,750
Code Enforcemt & Bldg Srvs Net Cost									
to Property Tax Levy			179,884	140,812	97,601	101,191	101,191	101,191	102,257

Bureau: Planning & Zoning

Operation: Zoning Board of Appeals

The Zoning Board of Appeals hears and decides appeals of code enforcement and building permit decisions, interprets the Town Zoning Code and grants zoning variances and temporary and Special Use permits as appropriate and authorized by the Town Code.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8010	0100	Salaries	900	500	1,200	1,200	1,200	1,200	1,200
001- 8010	4000	Services & Supplies	2,384	3,066	3,080	3,160	3,160	3,160	3,160
001- 8010	8000	Employee Fringe Benefits	67	37	91	91	91	91	91
	Total		3,351	3,603	4,371	4,451	4,451	4,451	4,451
Revenue									
001- 0001	2110	Zoning Fees	10,800	6,950	7,250	7,250	7,250	7,250	7,250
Net Cost to Town Property Tax Levy			-7,449	-3,347	-2,879	-2,799	-2,799	-2,799	-2,799
Staff Summary									
			2024	2025					
Chairperson			1.0	1.0					
Board Member			6.0	6.0					
	Total		7.0	7.0					

Operation: Planning & Zoning Administration

This includes staff support to the Zoning Board of Appeals, Planning Board, and Town Board in carrying out the land use planning and zoning functions of the Town. The staff provides liaison and coordination with other Town departments and with county, state, and federal agencies; maintains and assists in periodic updates of the Town Master Plan and official Zoning Map; prepares and maintains records of Planning and Zoning proceedings and decisions.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8020	0100	Salaries	127,572	116,300	96,430	98,663	98,663	98,663	99,513
001- 8020	2000	Equipment							
001- 8020	4000	Services & Supplies	60,871	89,613	4,255	3,506	3,506	3,506	3,506
001- 8020	8000	Employee Fringe Benefits	64,595	76,899	46,889	65,076	65,076	65,076	65,292
	Total		253,038	282,812	147,574	167,245	167,245	167,245	168,311
Charges to the Consolidated Sewer Fund									
001- 0001	2189	Administrative Fees	4,250	3,842	5,500	5,500	5,500	5,500	5,500
001- 0001	21001	Engineering Review				30,000	30,000	30,000	30,000
001- 0001	2189	Engineering Application Fees	500	3,000	2,000	3,500	3,500	3,500	3,500
001-2801	8020	Interfund revenues	22,200						
	Total		26,950	6,842	7,500	39,000	39,000	39,000	39,000
Net Cost to Town Property Tax Levy			226,088	275,970	140,074	128,245	128,245	128,245	129,311
Staff Summary									
			2024	2025					
Director of Development Services			0.50	0.50					
Clerk II / w Typing			1.00	1.00					
Total			1.50	1.50					

Operation: Engineering Site Plan Review

This budget includes the cost of consultant engineer services necessary to review land development site plans to determine consistency of such plans with the Town Code.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1441	4000	Services & Supplies	11,131	39,255	30,000	30,000	30,000	30,000	30,000
001- 0001	1441	Charges for Site Plan Reviews	2,733	23,098	30,000				
Net Cost to Town Property Tax Levy			8,398	16,157	0	30,000	30,000	30,000	30,000

Operation: Planning Board

The Planning Board reviews applications for site development, land subdivisions, and Environmental Protection Overlay District permits as authorized in the Town Code; advises the Town Board on zoning change and Special Use permit applications and develops short and long range land use planning policies.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8021	0100	Salaries	1,300	700	2,400	2,400	2,400	2,400	2,400
001- 8021	2000	Equipment							
001- 8021	4000	Services & Supplies	1,547	2,199	2,656	2,756	2,756	2,756	2,756
001- 8021	8000	Employee Fringe Benefits	95	50	184	184	184	184	184
Total			2,942	2,949	5,240	5,340	5,340	5,340	5,340
Revenue									
001- 0001	1255	Clerk Fees EPOD Permit							
001- 0001	2115	Planning Board Fees	4,650	8,350	8,280	9,500	9,500	9,500	9,500
001- 0001	2116	Town Board Application Fees	900	2,100	4,500	4,500	4,500	4,500	4,500
Total			5,550	10,450	12,780	14,000	14,000	14,000	14,000
Net Cost to Town Property Tax Levy			-2,608	-7,501	-7,540	-8,660	-8,660	-8,660	-8,660

Staff Summary		2024	2025
Chairperson		1.0	1.0
Board Member		6.0	6.0
Total		7.0	7.0

Operation: Conservation Board

The Conservation Board is charged with preserving the Town's natural environment. It reviews and provides recommendations on all proposed legislation and development applications with potential for significant environmental impacts.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8090	4360	Misc. Expenses	129	62	200	150	150	150	150
001- 8090	4382	postage							
Total			129	62	200	150	150	150	150
Staff Summary									
		2024		2025					
Chairperson		1.0		1.0					
Board Member		7.0		7.0					
Total			8.0	8.0					
Planning & Zoning Total Expense			270,591	328,681	187,385	207,186	207,186	207,186	208,252
Planning & Zoning Total Revenue			46,033	47,340	57,530	60,250	60,250	60,250	60,250
Planning & Zoning Net Cost to Property Tax Levy			224,558	281,341	129,855	146,936	146,936	146,936	148,002

	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Department Request	2025 Tentative Budget	2025 Preliminary Budget	2025 Adopted Budget
Department Total Costs	889,848	973,689	878,049	863,435	863,435	863,435	865,567
Department Total Revenues	390,012	397,044	502,680	444,000	444,000	444,000	444,000
Net Cost to Town Property Tax Levy	499,836	576,645	375,369	419,435	419,435	419,435	421,567

Staff Summary, Department Total

	2024	2025
Director of Development Services	1.00	1.00
Fire Marshal	1.00	1.00
Assistant Fire Marshal	1.00	1.00
Code Compliance Coordinator	1.00	1.00
Building Inspector	0.74	0.74
Clerk II / w Typing	1.00	1.00
Office Clerk III	2.00	1.00
Office Clerk IV	0.00	1.00
Assistant Building Inspector	1.00	1.00
Total FT	8.74	8.74
Clerk, PT	1.00	1.00
Office Clerk III	1.00	1.00
Total PT	2.00	2.00
Board Chairperson	3.00	3.00
Board Member	19.00	19.00
Total, Appointed Board	22.00	22.00

Department: Police

Fund: General

Account 001 - 3120

The Irondequoit Police Department is the second largest town police force in Monroe County. The officers of the Department protect the citizens and property owners of the town, preserve the rights of citizens, and reduce fear in the community through the prevention of crime and maintenance of order in public places. The Department provides these services through the Road Patrol, the Community Services Unit / Youth Services Bureau, the Criminal Investigation Unit, Special Criminal Investigations unit, all with the support of civilian personnel. The officers of the Department provide traffic enforcement, drug interdiction, and the DARE program instruction along with a myriad of other traditional police law enforcement activities. The Department is accredited by the New York State Department of Criminal Justice Services, Bureau for Municipal Police. Beginning in 2023, Animal Control is included in the Police Department and has been removed from Neighborhood & Business Development Department.

Operation: Police		2022	2023	2024	2025	2025	2025	2025
Budget Summary:		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001-3120	0100 Salaries, OT, etc.- Police Officers	6,154,674	7,250,575	6,877,615	7,233,371	7,233,371	7,233,371	7,129,934
001-3120	0103 Salaries, OT, etc.- non Police	461,123	426,565	392,713	315,573	315,573	315,573	405,973
001-3120	0105 School Crossing Guards	192,495	197,725	245,600	260,950	260,950	260,950	260,950
001-3120	1000 Subtotal, Salaries & Wages	6,808,292	7,874,865	7,515,928	7,809,894	7,809,894	7,809,894	7,796,857
001-3120	2000 Equipment	196,728	274,053	195,885	11,000	11,000	11,000	11,000
001-3120	4000 Services & Supplies	736,986	767,440	825,254	754,128	754,128	754,128	754,128
001-9000	6000 Principal on Debt					0		
001-9000	7000 Interest on Debt							
001-3120	8000 Employee Fringe Benefits	4,207,687	4,687,309	5,028,337	5,715,029	5,715,029	5,715,029	5,706,338
Total Costs		11,949,693	13,603,667	13,565,404	14,290,051	14,290,051	14,290,051	14,268,323
Revenue:								
001- 1520	1520 Vehicle Impound Fees	2,766	2,430	6,000	10,000	10,000	10,000	10,000
001- 1520	1521 Fingerprint Fees	617	473	500	700	700	700	700
001- 1520	1522 Police Reports - Copies	447	1,809	500	500	500	500	500
001-1589	3120 Public Safety Income-Other	191,628	271,599	250,000	300,000	300,000	300,000	300,000
001- 2389	2390 Stop DWI Grant - County	12,013	-2,851	9,000	16,427	16,427	16,427	16,427

		2022	2023	2024	2025	2025	2025	2025
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 2655	3120 Police Auction	2,879		12,500	10,000	10,000	10,000	10,000
001- 2665	3120 Sale of Equipment		13,173	8,000	8,000	8,000	8,000	8,000
001- 2680	3120 Insurance Recoveries	13,962	29,166	5,000	30,000	30,000	30,000	30,000
001- 2771	3120 Miscellaneous Revenue		788,908					
001-3089	2391 Underaged Alch. Enf'cmt. Grant		2,700					
001- 3089	3089 NY State Div. For Youth Grant	4,574	4,574	4,000	4,000	4,000	4,000	4,000
001- 3089	3120 NYS Grant		16,160					
001- 3089	3091 Police Safety Grant	17,196	12,136	14,100	14,100	14,100	14,100	14,100
001- 3389	3389 NY Safety Grant		9,414					
001- 4389	4393 Bullet Proof Vest Grant	7,803	294	10,000	10,000	10,000	10,000	10,000
001- 4389	4394 Red Team Grant	4,706						
001-4389	4396 Stonegarden	51,130	13,228	9,000	9,340	9,340	9,340	9,340
	Total	309,721	1,163,213	328,600	413,067	413,067	413,067	413,067
Net Cost to Town Property Tax Levy		11,639,972	12,440,454	13,236,804	13,876,984	13,876,984	13,876,984	13,855,256

Staff Summary:

	2024	2025
Police Officer Titles:		
Chief	1.00	1.00
Captain	2.00	2.00
Lieutenant	3.00	3.00
Sergeant	6.00	6.00
Investigator Supervisor (sgt.)	1.00	1.00
Police Officer	37.00	36.00
Investigator (police officer)	4.00	4.00
Subtotal	54.00	53.00

Head count represents funded positions only; it does not reflect the number of officers authorized for the force.

Non Police Titles:

Clerk I	1.00	1.00
Office Clerk III	4.00	4.00
Property Clerk	0.00	0.00
Office Clerk II	1.00	1.00
Receptionist	1.00	1.00
Subtotal, full time	7.00	7.00
Clerk, PT	4.00	2.00
Purchasing Clerk	0.00	1.00
School Crossing Guard	30.00	30.00
Crossing Guard Coordinator/Civilian Police Assistant	1.00	1.00
Intern	0.00	0.00
Subtotal, part time	35.00	34.00

Operation: Animal Control

Animal Control protects the public and domestic animals from injury, illness, or property damage that may be inflicted by dangerous domestic animals and / or nuisance wild life. Beginning in 2023, Animal Control is included in the Police Department and has been removed from the Neighborhood & Business Development Department.

		2022	2023	2024	2025	2025	2025	2025
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:								
001-3510	0100 Salaries	45,590	64,780	68,211	66,821	66,821	66,821	66,821
001-3510	2000 Equipment							
001-3510	4000 Services & Supplies	13,557	12,710	15,811	23,071	23,071	23,071	23,071
001-3510	8000 Employee Fringe Benefits	16,133	21,193	25,938	26,844	26,844	26,844	26,844
Total Costs		75,280	98,683	109,960	116,736	116,736	116,736	116,736
Revenue:								
001- 1550	1550 Kennel Pound Fees	168	1,068	1,000	5,000	5,000	5,000	5,000
001- 2544	2544 Dog license	15,275	13,483	16,900	16,900	16,900	16,900	16,900
001- 1550	2590 Permits	100	0	800	800	800	800	800
Total		15,543	14,551	18,700	22,700	22,700	22,700	22,700
Net Cost to Town Property Tax Levy		59,737	84,132	91,260	94,036	94,036	94,036	94,036

Staff Summary:	<u>2024</u>	<u>2025</u>	
Animal Control Officer	1.00	1.00	
Dog Control Officer			
	<u>1.00</u>	<u>1.00</u>	Total FT
Dog Control Officer, PT			
	<u>1.00</u>	<u>1.00</u>	Total PT

Department: Library

Fund: Library

Account: 005 - 7410

The mission of the Irondequoit Public Library is to provide services and programs that meet individual and community needs for educational, cultural, recreational, and technological exploration and to promote collaborations among residents and groups to foster an engaged and literate community. The library is a member of the Monroe County Library System (MCLS) and is one of the busiest libraries in Monroe County.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
005 - 7410	0100	Salaries	1,037,516	1,183,834	1,181,141	1,222,173	1,222,173	1,222,173	1,224,192
005 - 7410	2000	Equipment	2,648	772					
005 - 7410	4050	Library Materials	180,527	179,919	180,294	180,000	180,000	180,000	180,000
005 - 7410	4000	Services & Supplies	426,898	411,733	396,026	376,375	376,375	376,375	376,375
005 - 9000	6000	Principal on Debt	335,000	340,000	345,000	355,000	355,000	355,000	355,000
005 - 9000	7000	Interest on Debt	289,400	282,650	275,800	268,800	268,800	268,800	268,800
005 - 7410	8000	Employee Fringe Benefits	407,743	409,615	468,235	507,401	507,401	507,401	507,914
005 - 7410	9000	Transfers							
Total			2,679,732	2,808,523	2,846,496	2,909,749	2,909,749	2,909,749	2,912,281
Revenue:									
005 - 0005	2080	Miscellaneous Income	54,777	70,141	63,100	76,000	76,000	76,000	76,000
005 - 0005	2082	Library Fines	43,310	38,351	36,000	28,260	28,260	28,260	28,260
005 - 0005	2655	Sales of Copies	3,531	2,458					
005 - 0005	2701,74	Refund, Prior Year Expense	168	0	6,379				
005 - 0005	3889	State Aid	17,732	14,642	14,600	14,600	14,600	14,600	14,600
005 - 0005	3890	State Grant	14,000	0	0				
Total			133,518	125,592	120,079	118,860	118,860	118,860	118,860
Operating Fund Balance			133,518	125,592	120,079				
					40,000				
Net Cost to Town Property Tax Levy			2,546,214	2,682,931	2,686,417	2,790,889	2,790,889	2,790,889	2,793,421

Staff Summary

	<u>2024</u>	<u>2025</u>
Library Director	1.0	1.0
Librarian III	1.0	1.0
Librarian II	5.0	4.0
Library Assistant	4.0	4.0
Library Clerk	2.0	2.0
Asst Library Director	1.0	1.0
Sr. Library Clerk	0.0	1.0
Subtotal, Full Time	<u>14.0</u>	<u>14.0</u>
Library Assistant - PT	6.0	7.0
Library Assistant - Sub PT	1.0	1.0
Librarian I Substitute	5.0	5.0
Librarian	1.0	1.0
Librarian II	1.0	1.0
Library Clerk Part Time	8.0	8.0
Sub Library Clerk Part Time	1.0	2.0
Library Page Part Time	11.0	5.0
Subtotal, Part Time	<u>34.0</u>	<u>30.0</u>
Department Total, FT and PT	<u><u>48.0</u></u>	<u><u>44.0</u></u>

Department: Courts	Fund: General	Account: 001-1110
The Town Justice Court adjudicates infractions of the traffic, criminal, and civil laws, and town ordinance matters which occur in the Town of Irondequoit. Town justices are elected to terms of four (4) years.		

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1110	0100	Salaries	469,862	536,087	498,537	560,774	560,774	560,774	562,446
001 - 1110	2000	Equipment		28,900					
001 - 1110	4000	Services & Supplies	41,502	47,380	48,343	51,111	51,111	51,111	51,111
001 - 1110	8000	Employee Fringe Benefits	202,387	245,276	270,230	273,785	273,785	273,785	274,211
Total			713,751	857,643	817,110	885,670	885,670	885,670	887,768
Revenue:									
001-0001	2610	Fines & Bail Forfeitures	93,233	84,822	100,000	100,000	100,000	100,000	100,000
001-0001	2389	Reimbm't Interpreter Services	7,140	6,230	6,000	6,000	6,000	6,000	6,000
001-0001	2610	Bail Poundage	1,004	786	1,000	1,000	1,000	1,000	1,000
001-0001	2771	Forfeited Bail	8,993	13,510	7,500	12,000	12,000	12,000	12,000
001-0001	3089	NYS Court Grant		28,900					
Total			110,370	134,248	114,500	119,000	119,000	119,000	119,000
Net Cost to Town Property Tax Levy			603,381	723,395	702,610	766,670	766,670	766,670	768,768

Staff Summary:	<u>2024</u>	<u>2025</u>
Town Justice	3.0	3.0
Clerk to Town Justice	3.0	3.0
Deputy Court Clerk	0.0	1.0
Clerk III	1.0	1.0
Court Administrator	1.0	1.0
Subtotal, Full Time	<u>8.0</u>	<u>9.0</u>
Court Attendants, Part time	6.0	6.0
Clerk, Part Time	2.0	1.0
Subtotal, Part Time	<u>8.0</u>	<u>7.0</u>
Total, Full Time and Part Time	<u><u>16.0</u></u>	<u><u>16.0</u></u>

Unallocated Revenue

Fund: General

While many revenues result from department operations and are properly associated with department expenses, several major revenues cannot be allocated to departments and are properly listed as unallocated or general revenues which underwrite the cost of the entire town government, except for special assessment districts, without regard to particular departments.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1081	1081	Payment In Lieu of taxes - COMIDA	45,882	50,881	27,012	29,055	29,055	29,055	29,055
001- 1081	1082	Payment In Lieu of taxes - Other	236,814	200,649	205,718	254,586	254,586	254,586	254,586
001- 1090	0000	Tax Collection Installment Fees	200,563	223,201	215,000	218,000	218,000	218,000	218,000
001- 1120	0000	Sales Tax (Distributed by County)	7,187,945	7,090,767	6,700,000	7,000,000	7,000,000	7,000,000	7,000,000
001- 1170	0000	Franchise - Cable TV *	594,250	547,582	590,000	550,000	550,000	550,000	550,000
001- 2401	0000	Interest on Investments	80,346	56,033	25,000	33,000	33,000	33,000	33,000
001- 0001	2660	Sale Of Real Estate	50,247	7,700					
001- 0001	2665	Sale Of Equipment		1,000					
001- 0001	2701	Refund Prior Year Expense	647	90,532	59,331	37,000	37,000	37,000	37,000
001- 2750	0000	Aim Related Payments NYS	613,283		613,283				
001- 2771	0000	Miscellaneous Income	15,729	20,461	15,000	15,000	15,000	15,000	15,000
001- 3001	3001	State Aid - Per Capita		613,283		613,283	613,283	613,283	613,283
001- 3005	3005	Mortgage Tax (Distributed by County)	1,288,097	960,329	990,000	990,000	990,000	990,000	990,000
001- 5031	0000	Interfund Transfers	10,733						
001- 3089		NYS Grant							
001- 5031		Interfund transfers				55,588	55,588	55,588	55,588
Total			10,324,536	9,862,418	9,440,344	9,795,512	9,795,512	9,795,512	9,795,512

* Also see Information Services, "Irondequoit Cable Access Television". Part of the franchise fee is allocated to that budget.

Franchise Fee Total	Unallocated:	594,250	547,582	590,000	550,000	550,000	550,000	550,000
	ICATV:	56,929	47,897	56,000	54,000	54,000	54,000	54,000
	TOTAL	651,179	595,479	646,000	604,000	604,000	604,000	604,000

Unallocated / General Expense	Fund: General	(several different accounts)
These accounts include costs budgeted in the General Fund which are not included in the budgets of Town departments.		

Unallocated Debt Service			2022	2023	2024	2025	2025	2025	2025
Budget Summary:			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 9710	6010	Principal on Serial Bonds	31,000						
001- 9710	7010	Interest on Serial Bonds	620						
001- 9730	7030	Interest on Bond Anticipation Note							
Subtotal, Debt Service (General Fund)			31,620	0	0	0	0	0	0

Costs of General Fund Debt Service are distributed to the department budgets. Exceptions (included here) are costs of the Irondequoit Bay Slope Stabilization project. The distributed general fund debt service costs for 2024 are according to the following plan and can be found in the department budgets.

Account	Operation	Principal	Interest	Total	Percent of Total
001 1620	Town Hall	48,000	9,303	57,303	3.5%
001 1621	Public Safety Building	49,000	4,440	53,440	3.3%
001 1640	Public Works Operation Center	240,000	410,000	650,000	39.7%
001 5410	Sidewalk Plowing	58,999	15,245	74,244	4.5%
001 5411	Sidewalk Construction	121,000	38,490	159,490	9.7%
001 7110	Parks	67,000	18,095	85,095	5.2%
001 7140	Recreation	245,000	290,973	535,973	32.7%
001 8160	Solid Waste Management	18,074	5,669	23,743	1.4%
001 8560	Tree Program	0	0	0	0.0%
001 8810	Cemetery	0	0	0	0.0%
		847,073	792,215	1,639,288	100.0%
General / Undistributed (from above)		0	0	0	0.0%
Total General Fund Debt Service		847,073	792,215	1,639,288	100.0%

Insurance

	2022	2023	2024	2025	2025	2025	2025
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001- 1910 4180 Insurance Premium	135,300	130,456	135,462	117,544	117,544	117,544	117,544

The estimated costs for insurance premiums are largely distributed to the operations. This budget includes an amount for general liability coverage that is not allocable to departments.

Central Printing and Mailing

	2022	2023	2024	2025	2025	2025	2025
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001- 1670 4000 Expenses	24,965	57,277	58,605	10,605	10,605	10,605	10,605
Subtotal	24,965	57,277	58,605	10,605	10,605	10,605	10,605

The costs of mailing and use of copiers in the Town Hall are distributed to the user operations.
This budget includes a residual expense for printing and office equipment maintenance.

General Unallocated Expenses

Budget Summary:

		2022	2023	2024	2025	2025	2025	2025
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1920	4000 Municipal Association Dues	1,650	1,950	1,950	1,950	1,950	1,950	1,950
001- 1930	4000 Judgements & Claims	2,450		12,500	10,000	10,000	10,000	10,000
001- 1989	4120 Unallocated	270						
001- 1950	4000 Taxes & Assessments	16,503	18,103	19,200	22,000	22,000	22,000	22,000
001-4540	4120 Ambulance (EMS) Services		425,185	450,000	450,000	450,000	450,000	450,000
	Subtotal	20,873	445,238	483,650	483,950	483,950	483,950	483,950
Revenue:								
001- 3389								
Net Cost to Town Property Tax Levy		20,873	445,238	483,650	483,950	483,950	483,950	483,950

Summary of General Unallocated Expenses

	2022	2023	2024	2025	2025	2025	2025
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Unallocated Debt Service	31,620						
Insurance	135,300	130,456	135,462	117,544	117,544	117,544	117,544
Central Printing and Mailing	24,965	57,277	58,605	10,605	10,605	10,605	10,605
General Unallocated Expenses	20,873	445,238	483,650	483,950	483,950	483,950	483,950
Total, Net Cost to Town Property Tax Levy	212,758	632,971	677,717	612,099	612,099	612,099	612,099

Bureau: Town Board	Fund: General	Account: 001 - 1010
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The Town Board consists of the Town Supervisor and four (4) councilpersons, all of whom are elected at-large and represent all residents of the Town. The Board is the legislative body of town government. This budget includes the expenses of the four (4) councilpersons; the budget of the Supervisor's Office is separate and immediately follows this page.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1010	0104	Salaries, Four Councilpersons	51,356	51,356	52,896	56,896	56,896	56,896	56,896
001- 1010	4000	Services & Supplies	100	0	600	500	500	500	500
001- 1010	8000	Employee Fringe Benefits	93,650	97,315	108,470	68,163	68,163	68,163	68,163
Total, Net Cost to Town Property Tax Levy			145,106	148,671	161,966	125,559	125,559	125,559	125,559

Staff Summary:		
	2024	2025
Councilperson	4.0	4.0

Bureau: Town Supervisor

Fund: General

Account No. 001 - 1220

The Town Supervisor is a member of the Town Board and is elected at-large to represent all residents of the town. The Supervisor is the presiding officer at all meetings of the Town Board and serves as the liaison between the town government and community organizations, boards, commissions, citizen groups and other government agencies. In addition, the Supervisor is the chief administrative and fiscal officer of the Town and, as such, is responsible for implementing policies established by the Town Board for operational and fiscal matters of the town government.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1220	0100	Salaries	227,626	287,568	200,720	216,409	216,409	216,409	216,409
001- 1220	2000	Equipment							
001- 1220	4000	Services & Supplies	4,950	4,547	8,430	7,095	7,095	7,095	7,095
001- 1220	8000	Employee Fringe Benefits	74,692	71,003	102,358	63,406	63,406	63,406	63,406
Total, Net Cost to Town Property Tax Levy			307,268	363,118	311,508	286,910	286,910	286,910	286,910

Staff Summary:

	2024	2025
Town Supervisor	1.00	1.00
Assistant to the Supervisor	0.00	1.00
Secretary to the Supervisor	1.00	1.00
Coordinator of Diversity, Equity & inc	1.00	0.00
Total Full Time	3.00	3.00

Bureau: Comptroller	Fund: General	Account No. 001 - 1315
While the Town Supervisor is designated as the Chief Fiscal Officer under the New York State Town law, the Comptroller is directly responsible for daily financial operations such as accounting, auditing and approving claims for payment, preparing periodic financial reports, preparing for the financing of capital improvements through bond and note issues, administering the NY State Environmental Facilities Corp. loan program for Consolidated Sewer District capital improvements, administering the federal Community Development Block Grant, investing idle funds, preparing annual budgets, and overseeing the annual audit at the end of each fiscal year.		

Operation: Comptroller 001 - 1315		2022	2023	2024	2025	2025	2025	2025
Budget Summary:		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001 - 1315	0100 Salaries	277,023	346,974	330,167	328,974	328,974	328,974	331,028
001 - 1315	2000 Equipment							
001 - 1315	4000 Services & Supplies	31,898	23,709	12,565	11,815	11,815	11,815	11,815
001 - 1315	8000 Employee Fringe Benefits	153,560	180,392	176,765	202,554	202,554	202,554	203,077
Total		462,481	551,075	519,497	543,343	543,343	543,343	545,920
Revenue:								
Charges to the Community Development Block Grant		59,436	60,717	79,960	72,127	72,127	72,127	72,127
Charges to the Consolidated Sewer District		120,990	124,188	158,740	150,464	150,464	150,464	150,464
Charges to the Storm Water Drainage		7,759	7,990	9,356	9,744	9,744	9,744	9,744
Charges to the Sea Breeze Water District		8,670	8,670	8,670	8,930	8,930	8,930	8,930
Total		196,855	201,565	256,726	241,265	241,265	241,265	241,265
Net Cost to Town Property Tax Levy		265,626	349,510	262,771	302,078	302,078	302,078	304,655

Staff Summary:

	2024	2025
Comptroller	1.0	1.0
Account Clerk	0.0	0.0
Sr. Account Clerk	0.0	1.0
Management Assist	1.0	1.0
Asst. to Comptroller	2.0	2.0
Total Full Time	4.0	5.0
Sr. Account Clerk, PT	1.0	0.0

Operation: Audit Services

This account contains the budget for contract services of a Certified Public Accountant. Because Irondequoit receives over \$500,000 annually in federal aid it is subject to federal Single Audit rules and its year end financial statements must be audited by a CPA. In addition to the annual audit of the general purpose financial statements this budget contains provision for special audits as determined by the Town Supervisor.

	2022	2023	2024	2025	2025	2025	2025
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001 - 1320 4000 Services	28,417	52,248	49,095	48,095	48,095	48,095	48,095
Net Cost to Town Property Tax Levy	28,417	52,248	29,500	48,095	48,095	48,095	48,095
Comptroller Total Expense	490,898	603,323	568,592	591,438	591,438	591,438	594,015
Comptroller Total Revenue	196,855	201,565	256,726	241,265	241,265	241,265	241,265
Comptroller Net Cost to Town Property Tax Levy	294,043	401,758	311,866	350,173	350,173	350,173	352,750

Bureau: Human Resources

Fund - General

Account: 001- 1430

This bureau is responsible for all Human Resource (Personnel) functions which includes employment, compensation & benefits, payroll, staff development, employee relations, labor relations, contract administration and negotiations, etc. It is the liaison with Monroe County Civil Service in matters concerning Civil Service law, procedures, job descriptions, and classifications. The department is responsible for the development and administration of Human Resource policies and procedures, and is responsible for ensuring compliance with applicable state and federal labor laws.

			2022	2023	2024	2025	2025	2025	2025
					Adopted	Department	Tentative	Preliminary	Adopted
Budget Summary:			Actual	Actual	Budget	Request	Budget	Budget	Budget
001 - 1430	0100	Salaries	199,482	197,593	203,875	261,456	261,456	261,456	263,195
001 - 1430	2000	Equipment							
001 - 1430	4000	Services & Supplies	31,122	36,390	36,706	31,530	31,530	31,530	31,530
001 - 1430	4000	Legal Counsel							
001 - 1430	8000	Employee Fringe Benefits	89,559	86,548	112,322	150,365	150,365	150,365	150,807
Total			320,163	320,531	352,903	443,351	443,351	443,351	445,532
Revenue:									
Charges to the Consolidated Sewer District			52,165	48,243	85,545	88,111	88,111	88,111	88,111
Charges to the Sea Breeze Water District			2,845	2,845	2,845	3,045	3,045	3,045	3,045
001-2771	Miscellaneous Revenue				1,000	2,000	2,000	2,000	2,000
Total			55,010	51,088	89,390	93,156	93,156	93,156	93,156
Net Cost to Town Property Tax Levy			265,153	269,443	263,513	350,195	350,195	350,195	352,376

Staff Summary:

	2024	2025
Coordinator of Diversity, Equity, Inc.	0.0	1.0
Personnel Analyst	1.0	1.0
Director of Personnel	1.0	1.0
Payroll Clerk	1.0	1.0
Total Full Time	3.0	4.0
Safety & Training Officer, PT	1.0	1.0
Total, FT and PT	4.0	5.0

Bureau: Attorney for the Town

Fund: General

Account No. 001 - 1420

The Attorney for the Town provides general counsel to the Town Board and also provides Town prosecutorial services. The Deputy Town Attorney (part time) provides legal counsel to the Zoning and Planning boards. Some legal services are contracted with law firms for special counsel related to particular matters involving litigation, real estate development, and special counsel.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1420	4000	Services - General Retainer	467,347	591,195	400,000	400,000	400,000	400,000	400,000
001 - 1420	4000	Services - Planning & Zoning	53,534	122,491	60,000	60,000	60,000	60,000	60,000
001 - 1420	4000	Services & Supplies							
001 - 1420	8000	Employee Fringe Benefits							
Total			520,881	713,686	460,000	460,000	460,000	460,000	460,000
Charges to the Consolidated Sewer Fund									
Net Cost to Town Property Tax Levy			520,881	713,686	460,000	460,000	460,000	460,000	460,000

Staff Summary:

2024	2025
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Town Attorney

The Attorney for the Town is paid under a contract. The amount is displayed above as "Services - General Retainer".

Town Attorney, P.T.

Legal Assistant, P.T.

The budget for employee fringe benefits includes health insurance for retired employees.

Total Part Time	0	0
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Total, FT and PT	0	0
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Bureau: Information Services

Fund: General

Account No. 001 - 1680, 1681, 7989

This department (formerly "Information Technology") is responsible for the delivery and support of all Town provided information technology (IT) services to the employees and constituents of the Town including applications, networks, servers, and desktop support. It manages the town Website and oversees and coordinates IT activities and operations at each of the Town's primary locations. The costs of lease financing for computers are included in the budgets of the departments that use the computers. Also included is the budget of the Irondequoit Community Access Cable TV station (ICAT).

Operation: I T Administrator 001 - 1680

Budget Summary:

		2022	2023	2024	2025	2025	2025	2025
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001 - 1680	0100 Salaries	104,753	152,067	146,594	149,105	149,105	149,105	151,004
001 - 1680	2000 Equipment	6,211	9,277	12,000	6,500	6,500	6,500	6,500
001 - 1680	4000 Services & Supplies	161,355	209,429	281,176	322,121	322,121	322,121	322,121
001 - 1680	8000 Employee Fringe Benefits	17,403	28,424	36,104	38,940	38,940	38,940	39,301
	Total	289,722	399,197	475,874	516,666	516,666	516,666	518,926
Revenue:								
001 - 2665	1680 Sale of Equipment	549	447					
Charges to the Sea Breeze Water District		800	800	800	844	844	844	844
	Total	1,349	1,247	800	844	844	844	844
Net Cost to Town Property Tax Levy		288,373	397,950	475,074	515,822	515,822	515,822	518,082

Staff Summary:

	2024	2025
Director of Information Tech	1.00	1.00
Network Technician	1.00	1.00
Total	2.00	2.00

Operation: Information Technology Projects This account contains the budget for projects intended to enhance information technology throughout town government.	Fund: General	Account No. 001-1681
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			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1681	2000	Computer Hardware & Software	22,471	142,865	20,000				
001 - 1681	4000	Services	27,059	37,402					
001 - 9000	6000	Principal on Debt							
001 - 9000	7000	Interest on Debt							
Total, Net Cost to Town Property Tax Levy			49,530	180,267	20,000	0	0	0	0

Operation: Irondequoit Cable Access Television

Fund: General

Account: 001-7989

This budget provides for the operation and administration of the Town's cable TV access channels and media services including publication of the "Images" news magazine.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 7989	0100	Salaries	45,238	27,361	26,000	26,260	26,260	26,260	26,260
001 - 7989	2000	Equipment	3,146	5,624	17,500				
001 - 7989	4000	Services & Supplies	18,577	17,869	14,534	12,988	12,988	12,988	12,988
001 - 7989	8000	Employee Fringe Benefits	31,561	15,480	4,485	4,975	4,975	4,975	4,975
	Total		98,522	66,334	62,519	44,223	44,223	44,223	44,223
001- 2770	2770	Cable TV Income	12,329	2,930					
001- 1170	7989	Franchise - Cable TV *	56,929	47,897	56,000	54,000	54,000	54,000	54,000
	Total		69,258	50,827	56,000	54,000	54,000	54,000	54,000
Net Cost to Town Property Tax Levy			29,264	15,507	6,519	-9,777	-9,777	-9,777	-9,777
Staff Summary			2024	2025	* Also see "Franchise - Cable TV" in the Unallocated Revenue budget.				
	Production Assistant PT		1.00	1.00					
Bureau Total Expense			437,774	645,798	558,393	560,889	560,889	560,889	563,149
Bureau Total Revenue			70,607	52,074	56,800	54,844	54,844	54,844	54,844
Bureau Net Cost to Town Property Tax Levy			367,167	593,724	501,593	506,045	506,045	506,045	508,305
Department Staff Summary:			2024	2025					
	Director of Information Services		1.00	1.00					
	Network Technician		1.00	1.00					
	Department Total FT		2.00	2.00					
	Production Assistant PT		1.00	1.00					

Bureau: Assessor

Fund: General

Account: 001 - 1355

The duties and responsibilities of the Assessor are determined by the New York State Real Property Tax Law. The Town has a New York State certified assessor appointed to term of six (6) years. Primary duties of the Assessor are preparation of the annual assessment role, administration of the complaint (grievance) / tax certiorari procedure, administration of exemptions, and valuation of properties.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1355	0100	Salaries	204,788	246,293	241,854	245,622	245,622	245,622	247,230
001 - 1355	2000	Equipment							
001 - 1355	4000	Services & Supplies	53,512	62,809	59,598	44,528	44,528	44,528	44,528
001 - 1355	8000	Employee Fringe Benefits	93,214	95,367	104,134	72,957	72,957	72,957	73,262
Total			351,514	404,469	405,586	363,107	363,107	363,107	365,020
Revenue:									
001 - 3704	0000	State Aid, Training of Assessor				500	500	500	500
001 - 3089	1356	State Aid - Value Maintenance							
001 - 1355	1255	Copier Charges	154	1,841	250	300	300	300	300
Total			154	1,841	250	800	800	800	800
Net Cost to Town Property Tax Levy			351,360	402,628	405,336	362,307	362,307	362,307	364,220

Staff Summary:

	2024	2025
Assessor	1.0	1.0
Real Property Appraiser	1.0	1.0
Assessment Clerk	2.0	2.0
Total Full Time	4.0	4.0
Clerk, PT	1.0	1.0
Total	5.0	5.0

Operation: Revaluation Project	Fund: General	Account: 001 - 1356
The revaluation project has the objective of bringing the assessed value of all property in the town to full market value to maintain an equitable assessment roll with market value.		

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1356	1000	Salaries		6310	-				
001 - 1356	4000	Services & Supplies	53,640	46,982					
001 - 1356	8000	Employee Fringe Benefits		1,147					
Total			53,640	54,439					
Revenue:									
Designated Appropriation from General Fund Balance									
Total									
Net Cost to Town Property Tax Levy			53,640	54,439					

Bureau: Town Clerk Fund: General Accounts: 001 - 1410, 1330, 1450, 1460
The Town Clerk is the Licensing Officer for the sale of various licenses and permits, e.g. dog, marriage, conservation, Games of Chance, Bingo; Sub-Registrar of Vital Statistics for producing burial permits, cemetery sales; Records Management Officer for the retention and disposition of all Town documents including the proceedings of the Town Board. As the Records Access Information Officer, the Clerk coordinates Freedom of Information requests with the appropriate departments to obtain information promptly. The Clerk is also responsible for bid openings, legal notices, administration of oaths of office and passports and photos.

Operation: Town Clerk			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1410	0100	Salaries	132,222	162,909	126,423	159,907	159,907	159,907	161,453
001 - 1410	2000	Equipment							
001 - 1410	4000	Services & Supplies	7,986	9,490	9,374	9,520	9,520	9,520	9,520
001 - 1410	8000	Employee Fringe Benefits	55,132	108,164	60,136	65,953	65,953	65,953	66,246
Total			195,340	280,563	195,933	235,380	235,380	235,380	237,219
Revenue:									
001 - 0001	1255	Hunting & Fishing Licenses	1,134	1,117	1,200	1,200	1,200	1,200	1,200
001 - 0001	1256	Marriage Licenses	5,445	5,838	5,000	5,500	5,500	5,500	5,500
001 - 0001	1259	Passport Fees	9,415	14,105	8,750	12,000	12,000	12,000	12,000
001 - 0001	1410	Postage & Copier Charges	64	272	75	200	200	200	200
001 - 0001	2440	Return Check Fees	500	540	300	690	690	690	690
001 - 0001	2501	Video Game License	860	820	1,600	1,600	1,600	1,600	1,600
001 - 0001	2502	Solicitors License	525	800	1,000	1,500	1,500	1,500	1,500
001 - 0001	2502	Solicitors Application Fees	200	1,600	700	2,000	2,000	2,000	2,000
001 - 0001	2505	Carnival Licenses		100	100	100	100	100	100
001 - 0001	2506	Public Amusement Ride Licenses	100	100	200	200	200	200	200
001 - 0001	2507	Block Party Permits			400	1,875	1,875	1,875	1,875
001 - 0001	2530	Games of Chance Licenses	130	30		100	100	100	100
001 - 0001	2531	Games of Chance Proceeds		157	100				
001 - 0001	2540	Bingo Licenses	3,135	638	2,500	2,500	2,500	2,500	2,500
001 - 0001	2541	3% Bingo Fees	10,660	8,907	5,000	8,500	8,500	8,500	8,500
001 - 0001	2545	Bow Hunter Licenses	1,300	1,400	2,100	2,750	2,750	2,750	2,750
001 - 0001	2655	Passport Photos	5,532	7,487	5,250	6,000	6,000	6,000	6,000
Total			39,000	43,911	34,275	46,715	46,715	46,715	46,715
Net Cost to Town Property Tax Levy			156,340	236,652	161,658	188,665	188,665	188,665	190,504

Staff Summary:	2024	2025
Town Clerk	0.40	1.00
Office Clerk IV	0.00	1.00
Office Clerk III	1.00	1.00
Receptionist / Clerk PT	1.00	0.00
Total Full Time	2.40	3.00
Bingo Inspector, Part Time	1.00	1.00
Total	3.40	4.00

Operation: Receiver of Taxes

As the Receiver of Taxes, the Town Clerk is responsible for two annual tax collection cycles; the Town, special assessments, and County taxes from January 2 through May 31, and the school district taxes from September 1 through October 31.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1330	0100	Salaries	116,367	125,574	123,384	74,385	74,385	74,385	74,385
001 - 1330	2000	Equipment							
001 - 1330	4000	Services & Supplies	25,997	31,939	29,217	30,125	30,125	30,125	30,125
001 - 1330	8000	Employee Fringe Benefits	30,125	32,255	37,610	17,799	17,799	17,799	17,799
	Total		172,489	189,768	190,211	122,309	122,309	122,309	122,309
Revenue:									
001 - 1232	0000	School Tax Coll'n. Reimburs'nt	7,835	16,883	9,000	10,000	10,000	10,000	10,000
001 -2801	1330	Inter-Fund Transfers	25,966	26,188	34,266	16,987	16,987	16,987	16,987
001-2801	0051	Inter-Fund Transfers-sbw	17,400	17,400	18,000	18,540	18,540	18,540	18,540
	Total		51,201	60,471	61,266	45,527	45,527	45,527	45,527
Net Cost to Town Property Tax Levy			121,288	129,297	128,945	76,782	76,782	76,782	76,782

Staff Summary:	2024	2025
Town Clerk / Receiver of Taxes	0.60	0.00
Dep. Receiver of Taxes	1.00	0.00
Dep Town Clerk /Receiver of Taxes	0.00	1.00
Total Full Time	1.60	1.00
Clerk Seasonal, PT	3.00	3.00

Operation: Elections

The Town Clerk coordinates with the Monroe County Board of Elections to prepare sixty-eight (68) election districts and provide over 220 inspectors for general and primary elections in Irondequoit. In 2021, Monroe County began paying inspectors directly.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1450	4000	Services & Supplies		0					
001 - 1450		Reimbursement by County		0					
Net Cost to Town Property Tax Levy				0	0	0	0	0	0

Operation: Records Management

The Town Clerk is responsible for maintaining the records and archives of town government.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1460	4000	Services & Supplies	10,257	3,357	9,600	8,100	8,100	8,100	8,100
	Total		10,257	3,357	9,600	8,100	8,100	8,100	8,100
001 - 1460	3060	State Aid - Records Management.							
Net Cost to Town Property Tax Levy			10,257	3,357	9,600	8,100	8,100	8,100	8,100

Town Clerk Total Cost	378,086	473,688	395,744	365,789	365,789	365,789	367,628
Town Clerk Total Revenue	90,201	104,382	95,541	92,242	92,242	92,242	92,242
Total Net Cost to Town Property Tax Levy	287,885	369,306	300,203	273,547	273,547	273,547	275,386

Department Staff Summary:	2024	2025
Town Clerk / Receiver of Taxes	1.00	1.00
Dep Town Clerk /Receiver of Taxes	0.00	1.00
Deputy Town Clerk	1.00	0.00
Office Clerk IV	0.00	1.00
Office Clerk III	1.00	1.00
Dep Town Clerk /Receiver of Taxes	0.00	1.00
Total Full Time	3.00	4.00
Receptionist. PT	0.00	0.00
Bingo Inspector, Part Time	1.00	1.00
Clerk, PT	0.00	0.00
Total, FT & PT	4.00	5.00
Clerk Seasonal, PT	3.00	3.00

	2022	2023	2024	2025	2025	2025	2025
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Administration Total, Summary							
Unallocated Expense	212,758	632,971	677,717	612,099	612,099	612,099	612,099
Town Board Expense	145,106	148,671	161,966	125,559	125,559	125,559	125,559
Supervisor Expense	307,268	363,118	311,508	286,910	286,910	286,910	286,910
Comptroller Expense	490,898	603,323	568,592	591,438	591,438	591,438	594,015
Human Resources Expense	320,163	320,531	352,903	443,351	443,351	443,351	445,532
Attorney	520,881	713,686	460,000	460,000	460,000	460,000	460,000
Information Services Expense	437,774	645,798	558,393	560,889	560,889	560,889	563,149
Assessor Expense	405,154	458,908	405,586	363,107	363,107	363,107	365,020
Town Clerk Expense	378,086	473,688	395,744	365,789	365,789	365,789	367,628
Total Expense	3,218,088	4,360,694	3,892,409	3,809,142	3,809,142	3,809,142	3,819,912
Unallocated Revenue	10,324,536	9,862,418	9,440,344	9,795,512	9,795,512	9,795,512	9,795,512
Town Board Revenue							
Supervisor Revenue							
Comptroller Revenue	196,855	201,565	256,726	241,265	241,265	241,265	241,265
Human Resources Revenue	55,010	51,088	89,390	93,156	93,156	93,156	93,156
Attorney							
Information Services Revenue	70,607	52,074	56,800	54,844	54,844	54,844	54,844
Assessor Revenue (includes fund balance-Reval.)	154	56,280	250	800	800	800	300
Town Clerk Revenue	90,201	104,382	95,541	92,242	92,242	92,242	92,242
Total Revenues & Fund Balances	10,737,363	10,327,807	9,939,051	10,277,819	10,277,819	10,277,819	10,277,319
Unallocated Net Expense to Tax Levy	-10,111,778	-9,229,447	-8,762,627	-9,183,413	-9,183,413	-9,183,413	-9,183,413
Town Board Net Expense to Tax Levy	145,106	148,671	161,966	125,559	125,559	125,559	125,559
Supervisor Net Expense to Tax Levy	307,268	363,118	311,508	286,910	286,910	286,910	286,910
Comptroller Net Expense to Tax Levy	294,043	401,758	311,866	350,173	350,173	350,173	352,750
Human Resources Net Expense to Tax Levy	265,153	269,443	263,513	350,195	350,195	350,195	352,376
Attorney	520,881	713,686	460,000	460,000	460,000	460,000	460,000
Information Services Net Expense to Tax Levy	367,167	593,724	501,593	506,045	506,045	506,045	508,305
Assessor Net Expense to Tax Levy	405,000	402,628	405,336	362,307	362,307	362,307	364,720
Town Clerk Net Expense to Tax Levy	287,885	369,306	300,203	273,547	273,547	273,547	275,386
Total Net Expense to Tax Levy	-7,519,275	-5,967,113	-6,046,642	-6,468,677	-6,468,677	-6,468,677	-6,457,407

SPECIAL ASSESSMENT DISTRICTS

Sea Breeze Water District

Fire Districts

Sea Breeze & Vicinity Water District

Fund: 051 (Special District)

The Sea Breeze & Vicinity Water District provides water to property owners in the northeast area of the Town. The District buys treated water from the Monroe County Water Authority and sells water through a distribution system that it operates and maintains. The District has its own elected governing Board of Commissioners which is separate from the Town Board. The District raises revenues through retail water rates.

			2022	2023	2024	2025	2025	2025	2025
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
051 - 8310	0100	Salaries	231,972	262,853	233,322	272,712	272,712	272,712	272,712
051 - 8310	2000	Capital Improvements	39,454	0	12,000	10,000	10,000	10,000	10,000
051 - 8310	2000	Equipment	3,336	6,603	79,300	57,300	57,300	57,300	57,300
051 - 8310	4000	Services & Supplies	212,645	267,289	174,445	203,420	203,420	203,420	203,420
051 - 8320	4000	Wholesale Water	487,156	505,660	530,000	495,000	495,000	495,000	495,000
051 - 9000	6000	Principal on Debt	22,500	22,500	22,500	22,500	22,500	22,500	22,500
051 - 9000	7000	Interest on Debt	6,250	19,100	20,475	20,925	20,925	20,925	20,925
051 - 8310	8000	Employee Fringe Benefits	91,367	125,889	154,589	175,334	175,334	175,334	175,334
	Total		1,094,680	1,209,894	1,226,631	1,257,191	1,257,191	1,257,191	1,257,191
Revenue:									
051 - 0051	2140	Water Sales	904,648	926,794	924,156	925,866	925,866	925,866	925,866
051 - 0051	2142	Unmetered Water Receipts	88,025	93,065	88,000	93,000	93,000	93,000	93,000
51 - 0051	2144	Late fees & penalties on Water	22,960	23,680	23,000	24,000	24,000	24,000	24,000
051 - 0051	2680	Insurance Recoveries	20,073	21,890	3,000	3,000	3,000	3,000	3,000
051 - 0051	2410	Rental of Property	116,800	82,320	101,000	118,000	118,000	118,000	118,000
051 - 0051	2148	Levy Fees	40,875	41,375	41,000	41,000	41,000	41,000	41,000
051 - 0051	2401	Interest Earned	17,381	7,902	2,500	7,900	7,900	7,900	7,900
051 - 0051	2700	Other Income	950	251	1,000	1,000	1,000	1,000	1,000
	Total		1,211,712	1,197,277	1,183,656	1,213,766	1,213,766	1,213,766	1,213,766
Fund Balance applied									
Total Revenue plus Fund Balance			1,211,712	1,197,277	1,183,656	1,213,766	1,213,766	1,213,766	1,213,766
District Property Tax Levy			33,000	40,406	42,975	43,425	43,425	43,425	43,425

Fire DistrictsSpecial Assessment Districts

Irondequoit is served by four (4) Fire Districts, each of which is organized as a special district. The tax levies are imposed in each of the separate areas served by the districts and are not part of the Town general tax levy. The levies are included with the Town budget because the Town serves as the Receiver of Taxes for the special districts. In 2022, Ridge Culver and Laurelton Fire Districts merged into the Irondequoit Fire District.

	2022	2023	2024	2025	2025	2025	2025
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
<u>Special District Property Tax Levies</u>							
Irondequoit Fire District		7,924,146	8,835,539	10,400,200	10,400,200	10,400,200	10,400,200
Laurelton	2,697,677						
Point Pleasant	867,637	925,015	1,367,484	1,384,137	1,384,137	1,384,137	1,384,137
Ridge Culver	4,635,000						
Sea Breeze	207,143	223,715	262,856	279,815	279,815	279,815	279,815
St. Paul Boulevard	3,887,213	4,457,707	4,899,386	5,835,540	5,835,540	5,835,540	5,835,540
Total Fire District Levies	12,294,670	13,530,583	15,365,265	17,899,692	17,899,692	17,899,692	17,899,692

Recent legislation permits fire districts to submit budgets to towns after Sept. 30. Levy requests may be submitted in the adopted budget.

ANALYSIS of DEBT SERVICE and CAPITAL LEASES

The Town has borrowed through serial bonds, bond anticipation notes and capital leases to finance public improvements and equipment. Payments of principal and interest on these borrowings are included in the annual operating budget. Appended to the annual operating budget is a six year (current year and five future years) of bond, note, and capital lease payments.

TOWN OF IRONDEQUOIT

DEBT SERVICE PROJECTION SUMMARY

	2025	2026	2027	2028	2029	2030
<u>BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
TOWN HALL	51,841.32	51,351.32	44,299.89	30,984.64	31,062.34	29,538.28
PUBLIC SAFETY	30,141.25	16,720.00	16,368.00	-	-	-
SIDEWALKS	47,120.00	46,440.00	44,720.00	-	-	-
SIDEWALKS	47,120.00	46,440.00	44,720.00	-	-	-
PARKS	8,094.62	7,732.12	7,365.74	7,200.99	7,003.29	-
LIBRARY	623,800.00	621,650.00	624,350.00	624,950.00	623,400.00	626,475.00
HIGHWAY 1	232,034.83	174,123.58	169,016.70	127,369.21	132,548.21	126,401.33
CONSOLIDATED SEWER	229,988.87	198,315.12	192,058.05	188,513.55	181,486.55	174,473.43
ROCK BEACH SEWER EXT	7,698.38	7,236.38	7,072.50	-	-	-
STORM DRAINAGE	251,427.01	201,089.01	196,871.62	84,844.12	80,532.12	78,707.12
ORLAND ROAD SWER	16,523.75	16,138.75	15,718.75	15,298.75	13,861.25	-
TOTAL BOND PAYMENTS	1,545,790.03	1,387,236.28	1,362,561.25	1,079,161.26	1,069,893.76	1,035,595.16
<u>BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)</u>						
CENTRAL GARAGE	650,000.00	-	-	-	-	-
SIDEWALKS	159,490.00	-	-	-	-	-
RECREATION	535,973.00	-	-	-	-	-
HIGHWAY 1	205,820.00	-	-	-	-	-
HIGHWAY 3	123,125.00	-	-	-	-	-
CONSOLIDATED SEWER	191,623.00	-	-	-	-	-
STORM DRINAGE	101,985.00	-	-	-	-	-
SEA BREEZE WATER	43,425.00	-	-	-	-	-
TOTAL BAN PAYMENTS	2,011,441.00	-	-	-	-	-
<u>CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)</u>						
SIDEWALKS	74,244.00	74,244.00	38,304.00	38,304.00	38,304.00	-
PARKS	26,240.00	-	-	-	-	-
TREE PROGRAM	54,086.00	54,086.00	54,086.00	54,086.00	-	-
HIGHWAY 1	72,254.00	72,254.00	72,254.00	72,254.00	22,680.00	-
HIGHWAY 3	86,091.00	86,091.00	86,091.00	-	-	-
TREE	54,086.00	54,086.00	54,086.00	54,086.00	-	-
CONSOLIDATED SEWER	20,618.11	-	-	-	-	-
STORM DRAINAGE	26,700.00	-	-	-	-	-
TOTAL CAPITAL LEASE PMTS	414,319.11	340,761.00	304,821.00	218,730.00	60,984.00	-
GRAND TOTAL	3,971,550.14	1,727,997.28	1,667,382.25	1,297,891.26	1,130,877.76	1,035,595.16

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
TOWN HALL BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)						
2010 BOND ISSUE (2017 REFUNDED)	20,881.32	20,431.32	19,459.89	19,024.64	18,502.34	17,418.28
2023 BOND ISSUE	30,960.00	30,920.00	24,840.00	11,960.00	12,560.00	12,120.00
TOTAL BOND PAYMENTS	51,841.32	51,351.32	44,299.89	30,984.64	31,062.34	29,538.28
TOTAL TOWN HALL	51,841.32	51,351.32	44,299.89	30,984.64	31,062.34	29,538.28

PUBLIC SAFETY BUILDING DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
PUBLIC SAFETY BUILDING BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)						
2012 BOND ISSUE	17,040.00	16,720.00	16,368.00			
2016 BOND ISSUE	13,101.25	12,798.75	12,468.75	12,138.75	12,795.00	12,405.00
2023 BOND ISSUE	31,000.00	30,880.00	18,720.00			
TOTAL BOND PAYMENTS	30,141.25	16,720.00	16,368.00	-	-	-
TOTAL PUBLIC SAFETY	30,141.25	16,720.00	16,368.00	-	-	-

CENTRAL GARAGE DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
CENTRAL GARAGE BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)						
2024 BAN (est)	650,000.00					
TOTAL BAN PAYMENTS	650,000.00	-	-	-	-	-
TOTAL CENTRAL GARAGE	650,000.00	-	-	-	-	-

SIDEWALK DEBT SERVICE PROJECTION

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
	2025	2026	2027	2028	2029	2030

SIDEWALK BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)

2023 BOND ISSUE	47,120.00	46,440.00	44,720.00			
TOTAL BOND PAYMENTS	47,120.00	46,440.00	44,720.00			

SIDEWALK BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

2024BAN (est)	159,490.00					
TOTAL BAN PAYMENTS	159,490.00					

SIDEWALK CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)

2023 SIDEWALK PLOW	35,940.00	35,940.00				
2024 SIDEWALK PLOW	38,304.00	38,304.00	38,304.00	38,304.00	38,304.00	
TOTAL CAPITAL LEASES	74,244.00	74,244.00	38,304.00	38,304.00	38,304.00	-
TOTAL SIDEWALKS	280,854.00	120,684.00	83,024.00	38,304.00	38,304.00	-

PARKS DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030
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PARKS BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)

2010 BOND ISSUE(2016 REFUNDED)	8,094.62	7,732.12	7,365.74	7,200.99	7,003.29	6,587.35
2023 BOND ISSUE	74,600.00	72,200.00	69,800.00	67,400.00	65,000.00	62,600.00
TOTAL BOND PAYMENTS	8,094.62	7,732.12	7,365.74	7,200.99	7,003.29	

PARKS CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)

2022 TRUCKS	26,240.00					
TOTAL CAPITAL LEASES	26,240.00					
TOTAL PARKS	34,334.62	7,732.12	7,365.74	7,200.99	7,003.29	

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
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RECREATION BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

2024 BAN (est)	535,973.00	-				
TOTAL BAN PAYMENTS	535,973.00	-	-	-	-	-
TOTAL RECREATION	535,973.00	-	-	-	-	-

TREE DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
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TREE CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)

2023 bucket truck	54,086.00	54,086.00	54,086.00	54,086.00		
TOTAL CAPITAL LEASE	54,086.00	54,086.00	54,086.00	54,086.00	-	-
TOTAL TREE	54,086.00	54,086.00	54,086.00	54,086.00	-	-

LIBRARY DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
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LIBRARY BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)

2019 BOND	623,800.00	621,650.00	624,350.00	624,950.00	623,400.00	626,475.00
TOTAL BOND PAYMENTS	623,800.00	621,650.00	624,350.00	624,950.00	623,400.00	626,475.00
TOTAL LIBRARY	623,800.00	621,650.00	624,350.00	624,950.00	623,400.00	626,475.00

HIGHWAY I DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
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HIGHWAY I BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)

2010 BOND ISSUE(2016 REFUNDED)	72,539.83	71,238.58	67,846.70	66,329.21	64,508.21	60,721.33
2012 BOND ISSUE	58,650.00	-				
2017 BOND ISSUE	34,725.00	36,725.00	36,050.00			
2023 BOND ISSUE	66,120.00	66,160.00	65,120.00	61,040.00	68,040.00	65,680.00
TOTAL BOND PAYMENTS	232,034.83	174,123.58	169,016.70	127,369.21	132,548.21	126,401.33

HIGHWAY I BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

2024 BAN (est)	205,820.00					
TOTAL BAN PAYMENTS	205,820.00	-	-	-	-	-

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
<u>HIGHWAY I CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2024 Lease	22,680.00	22,680.00	22,680.00	22,680.00	22,680.00	
2024 Lease	49,574.00	49,574.00	49,574.00	49,574.00		
TOTAL CAPITAL LEASE	72,254.00	72,254.00	72,254.00	72,254.00	22,680.00	-
TOTAL HIGHWAY I	510,108.83	174,123.58	169,016.70	127,369.21	132,548.21	126,401.33

HIGHWAY III DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
<u>HIGHWAY III BOND ANTICIPATION NOTES DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2024 BAN (est)	123,125.00					
TOTAL BAN PAYMENTS	123,125.00	-	-	-	-	-
<u>HIGHWAY III CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2022 DUMP TRUCKS(2)	86,091.00	86,091.00	86,091.00			
TOTAL CAPITAL LEASES	86,091.00	86,091.00	86,091.00	-	-	-
TOTAL HIGHWAY III	209,216.00	86,091.00	86,091.00	-	-	-

CONSOLIDATED SEWER DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
<u>CONSOLIDATED SEWER BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2010 BOND ISSUE(2017 REF)	89,952.99	88,354.24	84,165.17	82,282.67	80,023.67	75,310.55
2012 BOND ISSUE	110,310.88	109,960.88	107,892.88	106,230.88	101,462.88	99,162.88
2017 BOND ISSUE	29,725.00	30,125.00	29,500.00	28,750.00	28,000.00	27,250.00
2023 BOND ISSUE	86,400.00	84,200.00	82,000.00	79,800.00	77,600.00	75,400.00
TOTAL BOND PAYMENTS	229,988.87	198,315.12	192,058.05	188,513.55	181,486.55	174,473.43

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
<u>CONSOLIDATED SEWER BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2024 BAN (est)	191,623.00					
TOTAL BAN PAYMENTS	191,623.00	-	-	-	-	-
<u>CONSOLIDATED SEWER CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2018 BACKHOE LEASE	20,618.11					
TOTAL LEASE PAYMENTS	20,618.11					
TOTAL CONSOLIDATED SEWER	442,229.98	198,315.12	192,058.05	188,513.55	181,486.55	174,473.43

ROCK BEACH SANITARY SEWER EXTENSION DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
<u>ROCK BEACH SEWER BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2007 BOND ISSUE	7,698.38	7,236.38	7,072.50			
TOTAL BOND PAYMENTS	7,698.38	7,236.38	7,072.50	-	-	-
TOTAL ROCK BEACH SEWER	7,698.38	7,236.38	7,072.50	-	-	-

STORM DRAINAGE DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
<u>STORM DRAINAGE BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2007 BOND ISSUE	120,607.89	113,369.89	110,802.50			
2012 BOND ISSUE	88,199.12	87,719.12	86,069.12	84,844.12	80,532.12	78,707.12
2017 BOND ISSUE	42,620.00	42,775.00	41,900.00	40,850.00	44,800.00	43,600.00
TOTAL BOND PAYMENTS	251,427.01	201,089.01	196,871.62	84,844.12	80,532.12	78,707.12

STORM DRAINAGE BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

2024 BAN (est)	101,985.00					
TOTAL BAN PAYMENTS	101,985.00	-	-	-	-	-

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
<u>STORM DRAINAGE CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2024 lease proposed	26,700.00					
TOTAL CAPITAL LEASES	26,700.00	-	-	-	-	-
TOTAL STORM DRAINAGE	380,112.01	201,089.01	196,871.62	84,844.12	80,532.12	78,707.12

ORLAND ROAD SEWER BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

2016 BOND ISSUE	16,523.75	16,138.75	15,718.75	15,298.75	13,861.25	13,438.75
TOTAL BAN PAYMENTS	16,523.75	16,138.75	15,718.75	15,298.75	13,861.25	

SEA BREEZE WATER DISTRICT DEBT SERVICE PROJECTION

	2025	2026	2027	2028	2029	2030
<u>SEA BREEZE WATER DISTRICT BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2024 BAN (est)	43,425.00					
TOTAL BAN PAYMENTS	43,425.00	-	-	-	-	-
TOTAL SEA BREEZE WATER	43,425.00	-	-	-	-	-