

Supervisor Andraé Evans
November 2025



2026 *Adopted* BUDGET

a town for a lifetime
IRONDEQUOIT *New York*

Table of Contents

	<u>Page</u>		<u>Page</u>
Supervisor's Message			
Summaries	S1-S20		
Community Services			
Parks	1		
Historian	3		
Cemetery	4		
Building Maintenance	5		
Street Lighting	7		
Public Works - General Fund programs	9		
Highway	17		
Stormwater Drainage District	23		
Consolidated Sewer District	25		
Special District Rate Calculations			
Fund 031 Consolidated Sewer District	30		
Fund 038 Stormwater Drainage District	30		
Fund 039 Rock Beach Rd. Sewer District	31		
Fund 040 Orland Road Sewer District	31		
Fund 037 Bayshore Blvd Sewer District	32		
Fund 036 LaSalle Landing Sewer District	33		
Playgrounds & Recreation	38		
Senior Citizen Programs	40		
Neighborhood and Business Development	43		
Police	52		
Library	56		
Justice Courts	58		
Administrative Departments			
Unallocated / General Revenues	60		
Unallocated / General Expenses	61		
Town Board	63		
Town Supervisor	64		
Comptroller	65		
Human Resources	67		
Attorney	68		
Information Services	69		
Irondequoit Cable Access TV	71		
Assessor	72		
Revaluation	73		
Town Clerk	74		
Special Assessment Districts			
Sea Breeze & Vicinity Water District	79		
Fire Districts	80		
Appendix			DS1-DS7
Summaries:			
Expense & Revenue by Department	S1		
Property Tax Levy Computation	S2		
Fund Balance Analysis	S3		
Graphs - Expenses and Revenues	S4-S10		
Town Activities as Defined by the NY State Uniform System of Accounts	S11		
History of Taxable Assessed Value	S12		
Assessed Value & Exemptions	S13		
Report of Total Exemptions	S14-S15		
History of Property Tax Rates	S16		
Irondequoit Tax Distribution	S17		
Conversion of AV Tax Rates to FV Rates	S18		
Salaries of Elected Officials	S19		
Staff Summary	S20		
Appendix:			
Analysis of Debt Service and Capital Leases	DS1-DS7		



a town for a lifetime IRONDEQUOIT *New York*

Town of Irondequoit – 2026 Adopted Budget Message

Supervisor Andraé J. Evans

November 13 2025

Where We Started:

Over the past two years, Irondequoit has undergone a disciplined financial reset. The 2024 and 2025 budgets were focused on stabilizing operations after years of inflationary pressure, contractual adjustments, and deferred maintenance. We rebuilt the foundation, closing structural gaps that had been temporarily bridged by one-time revenues and restoring fiscal transparency and accountability across departments.

The 2025 Adopted Budget marked a turning point. It restored essential positions, corrected unbudgeted obligations, and introduced realistic revenue forecasting based on historical trends rather than optimistic assumptions. We developed a long-term vision for growth, economic development, procurement, and planning. Those actions strengthened the Town's credit standing and positioned Irondequoit to enter 2026 on solid financial footing.

Where We Are:

The **2026 Adopted Budget** is balanced, disciplined, and forward-looking. It meets all contractual obligations, maintains service levels, and stays within the **State's 2% tax cap** even amid rising benefit costs.

Key Fiscal Facts

- **Total Appropriations:** ≈ \$44.82 million
- **Revenues:** ≈ \$24.96 million
- **Real Property Tax Levy:** ≈ \$19.796 million
- **Tax Rate:** \$4.7626 per \$1,000 of assessed value
- **Equalization Rate:** 84%

For the second consecutive year, Irondequoit is facing **double-digit health care increases of approximately 13%** along with higher retirement contribution costs. These pressures, combined with inflation and fixed contract costs, have made budget balancing increasingly difficult.

To stabilize the levy in recent cycles, the Town has drawn up to **\$2.5 million** annually from General Fund reserves. While this approach was responsible in the short term, it underscores the need to rebuild fund balance and prepare for future economic slowdowns.

Fiscal Strategy and Outlook

While Irondequoit's General Fund remains strong, we must anticipate challenges such as declining property values or slower growth. To safeguard the Town's fiscal position, we are strengthening procurement practices and leveraging our **excellent credit rating** through the **strategic use of Bond**



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Anticipation Notes (BANs) for capital and equipment purchases. BANs allow the Town to fund essential projects without straining general fund liquidity. They carry **lower short-term interest rates**, provide **flexibility** to refinance when markets improve, and are considered **low-risk investments** backed by the Town's full faith and credit. Used prudently, BANs help maintain healthy reserves, reduce borrowing costs, and give the Town flexibility to respond to future financial shifts.

Sustainability and Cost Efficiency

Irondequoit's financial health and environmental responsibility go hand in hand. The **solarization of the Farmers' Backyard Market Building** will reduce energy costs and demonstrate the savings potential of renewable infrastructure. Future efforts should expand solar installations to the **Library, DPW complex, and other municipal facilities**, reducing operating costs and our carbon footprint.

Strategically placed **solar parking lots** and the **conversion of all Town facilities to 100% LED lighting** will further lower energy use, improve safety, and reduce long-term expenditure. These initiatives are not just environmental goals; they are **financial efficiency measures** that strengthen our long-term operating position.

Conclusion

The 2026 Adopted Budget is a product of both realism and resolve. It acknowledges the pressures of rising costs, recognizes the limits of tax capacity, and implements strategies to ensure continued stability without compromising service delivery.

We have maintained our credit strength, protected taxpayers, and positioned Irondequoit for sustainable growth. The choices made in this budget are difficult but necessary and they reflect our commitment to disciplined leadership and a community built to endure.

Irondequoit remains strong because we plan ahead, manage responsibly, and invest in people and progress. Together, we continue to build a **Community for a Lifetime**.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "B. J. Evans".

LTC Andraé J. Evans,
US Army Retired

Town Supervisor
Town of Irondequoit

Town of Irondequoit 2026 Adopted Budget Summary

<u>Operation</u>	2026 Expenses	2026 Revenues	Special Assessments	Designated Balance General Fund	Designated Balance Other Funds	Net Expense to Tax Levy
Parks	1,122,639	14,000				1,108,639
Cemetery	223,075	149,000				74,075
Building Maintenance	1,233,451	255,626				977,825
Street Lighting	198,800		21,330		32,970	144,500
Public Works						
General Fund	2,870,231	342,400				2,527,831
Highway Funds	6,276,790	1,967,841			200,000	4,108,949
Consolidated San. Sewer District	4,070,596	150,311	3,770,285		150,000	0
R'k Beach Rd. San. Sw'r District	7,236		7,236			0
Orland Rd. Sewer District	16,139		16,139			0
Bayshore Blvd Sewer District	9,365		9,365			0
LaSalle Landing Sewer District	136		136			0
Stormwater Drainage District	1,031,484	13,000	1,018,484			0
Playgrounds & Recreation	2,318,641	987,100				1,331,541
Neighborhood & Business Dev	845,328	533,757				311,571
Police	15,207,443	616,978				14,590,465
Library	3,044,081	106,187				2,937,894
Courts	907,468	124,500				782,968
Unallocated / General Expense	624,108					624,108
Unallocated / General Revenues		9,803,692				-9,803,692
Town Board	123,018					123,018
Supervisor	263,062					263,062
Comptroller	657,327	219,270				438,057
Human Resources	493,205	80,207				412,998
Attorney	460,000					460,000
Information Services	623,071	844				622,227
Assessor	440,788	5,750				435,038
Revaluation Project						0
Town Clerk	392,935	102,750				290,185
Sea Breeze Water District	1,362,236	1,320,276	41,960			0
Total	44,822,653	16,793,489	4,884,935		382,970	22,761,259
Designated (Applied) General Fund Balance						-2,900,000
Section 520 Exemption Removal Relevy Credit						-65,099
Real Estate Tax Levy						19,796,160

Town of Irondequoit Operating Budget Summary and Property Tax Computation for 2026 Adopted Budget

Fund		Appropriations	Revenues	Special Assessments	Fund Balance Applied	Net Expense To Tax Levy
General	001	28,950,290	13,235,874		2,900,000	12,814,416
Library	005	3,044,081	106,187			2,937,894
Highway item 1- Road Maint.	021	4,312,117	1,306,241		200,000	2,805,876
Highway item 3- Equip't. Maint.	023	1,357,671	223,600			1,134,071
Highway item 4- Winter Road Maint.	024	607,002	438,000			169,002
Subtotal - Highway		6,276,790	1,967,841		200,000	4,108,949
Consolidated San. Sewer District	031	4,070,596	150,311	3,770,285	150,000	0
Rock Beach Rd. San. Sewer District	039	7,236	0	7,236		0
Orland Rd Sewer District	040	16,139	0	16,139		0
Bayshore Blvd Sewer District		9,365		9,365		0
LaSalle Landing Sewer District		136	0	136		0
Stormwater Drainage District	038	1,031,484	13,000	1,018,484		0
Lighting Districts	071 - 098	54,300		21,330	32,970	0
Sea Breeze Water District	051	1,362,236	1,320,276	41,960		0
TOTAL		44,822,653	16,793,489	4,884,935	3,282,970	19,861,259

Section 520 Exemption Removal Relevy Credit	-65,099
Real Estate Tax Levy	19,796,160
2025 Total Assessed Valuation-Applied to the 2026 Budget	4,156,591,966
2026 Real Estate Tax Rate per \$1,000 of Assessed Valuation	\$4.7626

FUND BALANCE ANALYSIS - 2026 ADOPTED BUDGET

		General 001	Library 005	Road 021 - 024	Con. Sewer 031	Storm Sewer 038	S B Water 051
Undesignated Balance 12/31	2024	7,414,782	575,261	1,529,811	846,449	95,822	903,553
Appropriated to:	2025						
Original		1,500,000		0	500,000	350,000	
Amended							
Designated							
Total to Date		1,500,000		0	500,000	350,000	0
Undesignated	2024	5,914,782	575,261	1,029,811	496,449	95,822	903,553
Total Fund Original Budget	2025	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		22.23%	20.21%	17.04%	12.92%	10.20%	73.66%
Approp. to Budget	2026	2,900,000		200,000	150,000		
Undesignated on Jan. 1, before close of prior year	2025	3,014,782	575,261	829,811	346,449	95,822	903,553
Total Fund Budget	2026	28,950,290	3,044,081	6,276,790	4,070,596	1,031,484	1,362,236
Undesignated F B as a % age of budget BEFORE CLOSE of PRIOR YEAR	2026	10.41%	18.90%	13.22%	8.51%	9.29%	66.33%

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

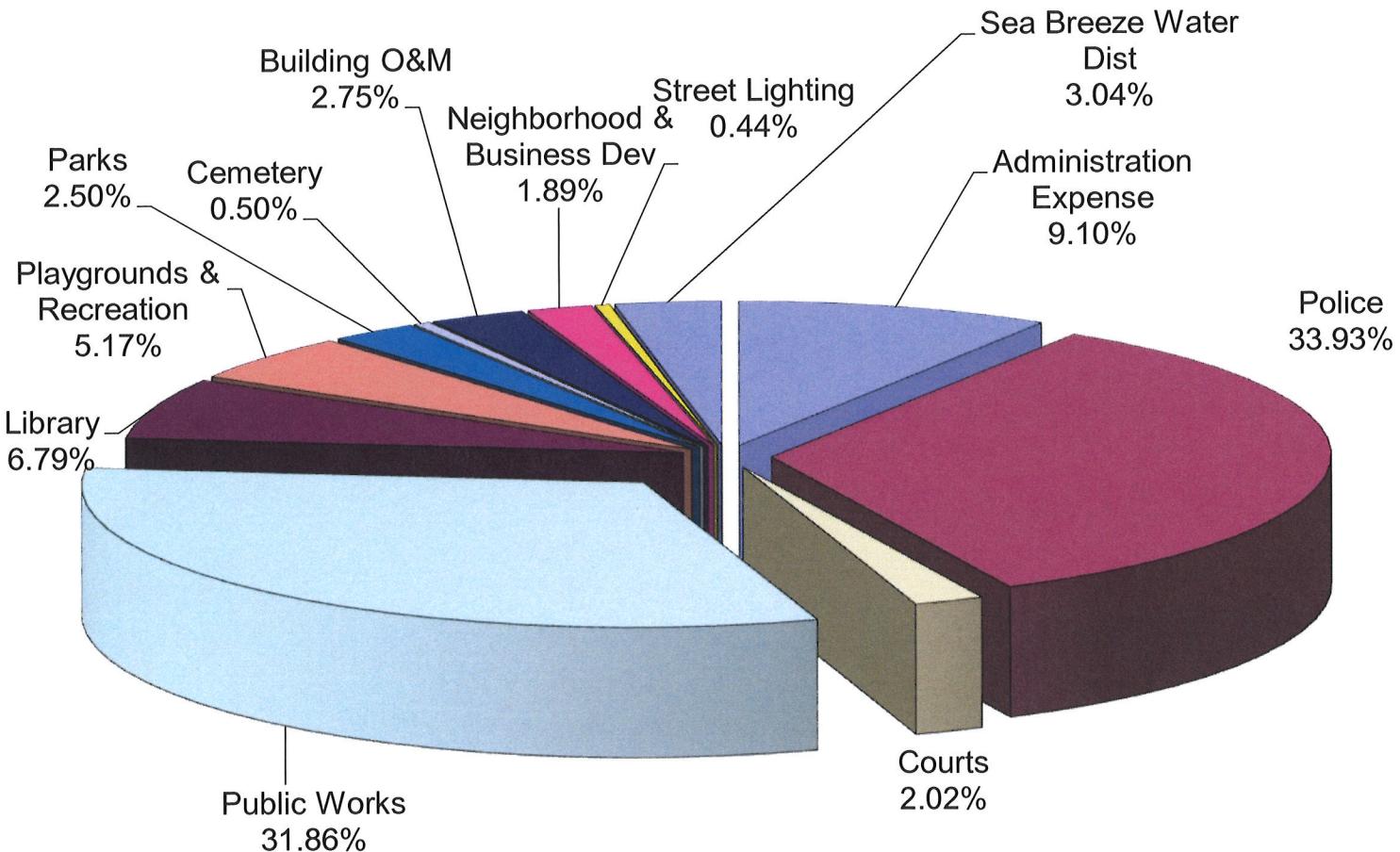
The first set (of three charts) is based on data for the entire budget including all funds. They include the total of appropriations and revenues (including special assessments, fund balances, and the property tax levy) as indicated on the "Operating Budget Summary and Property Tax Computation" page.

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, Bayshore Blvd. 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.

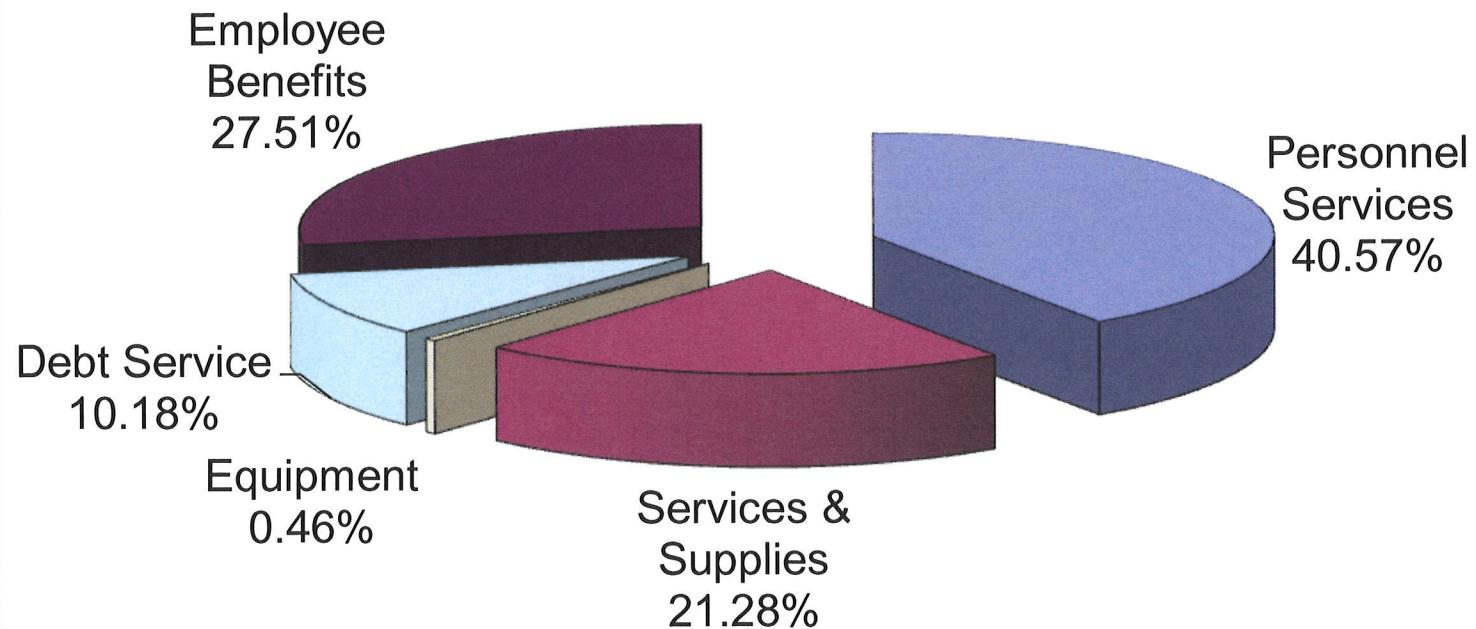
The charts showing the "Administration Expenses" category include the Town Board, Supervisor, Comptroller, Human Resources, Attorney, Assessor, Information Services, and Town Clerk operations as well as the unallocated general expenses.

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

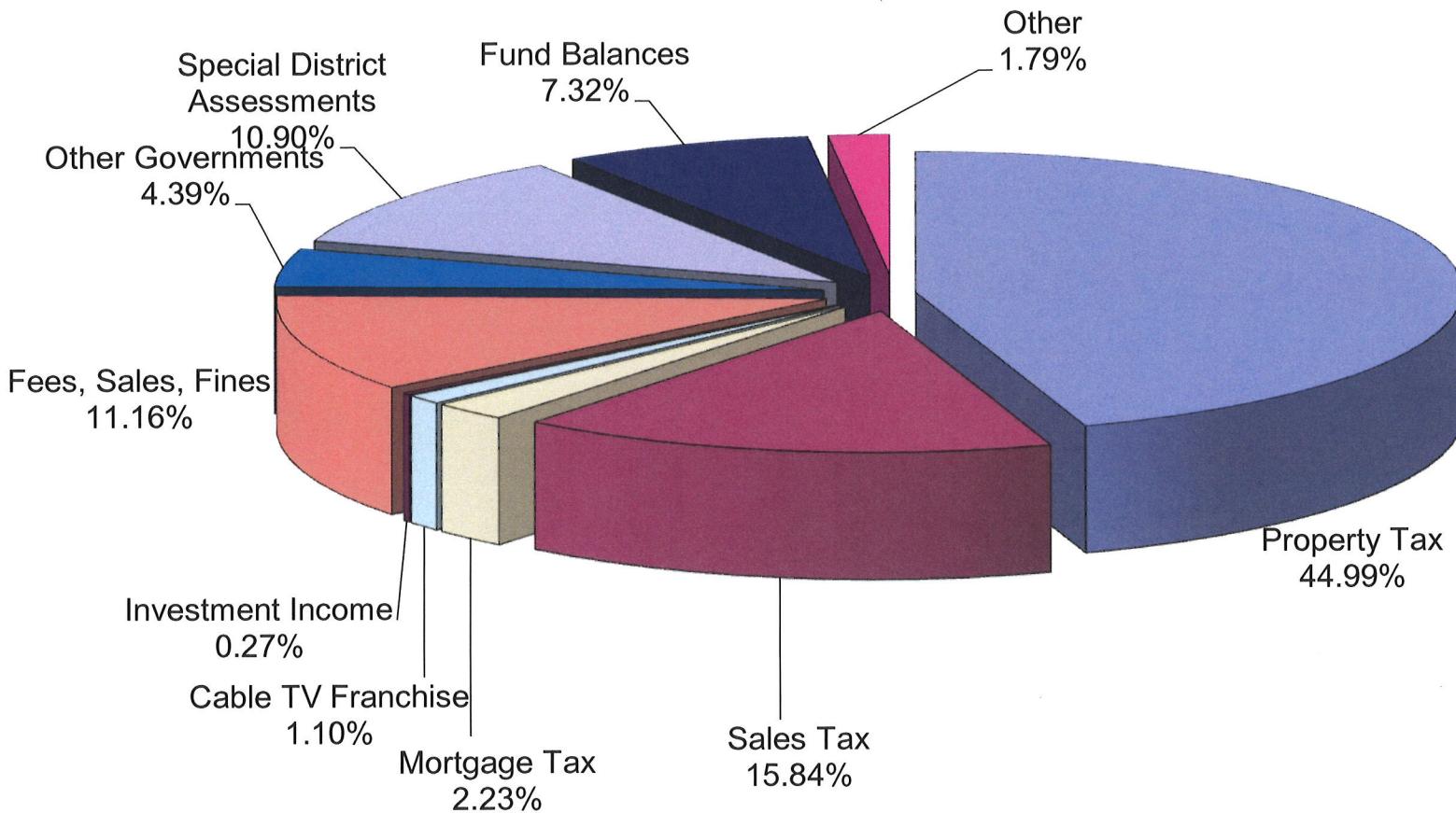
Town of Irondequoit 2026 Adopted Budget Expenses for All Operations, All Funds by Department



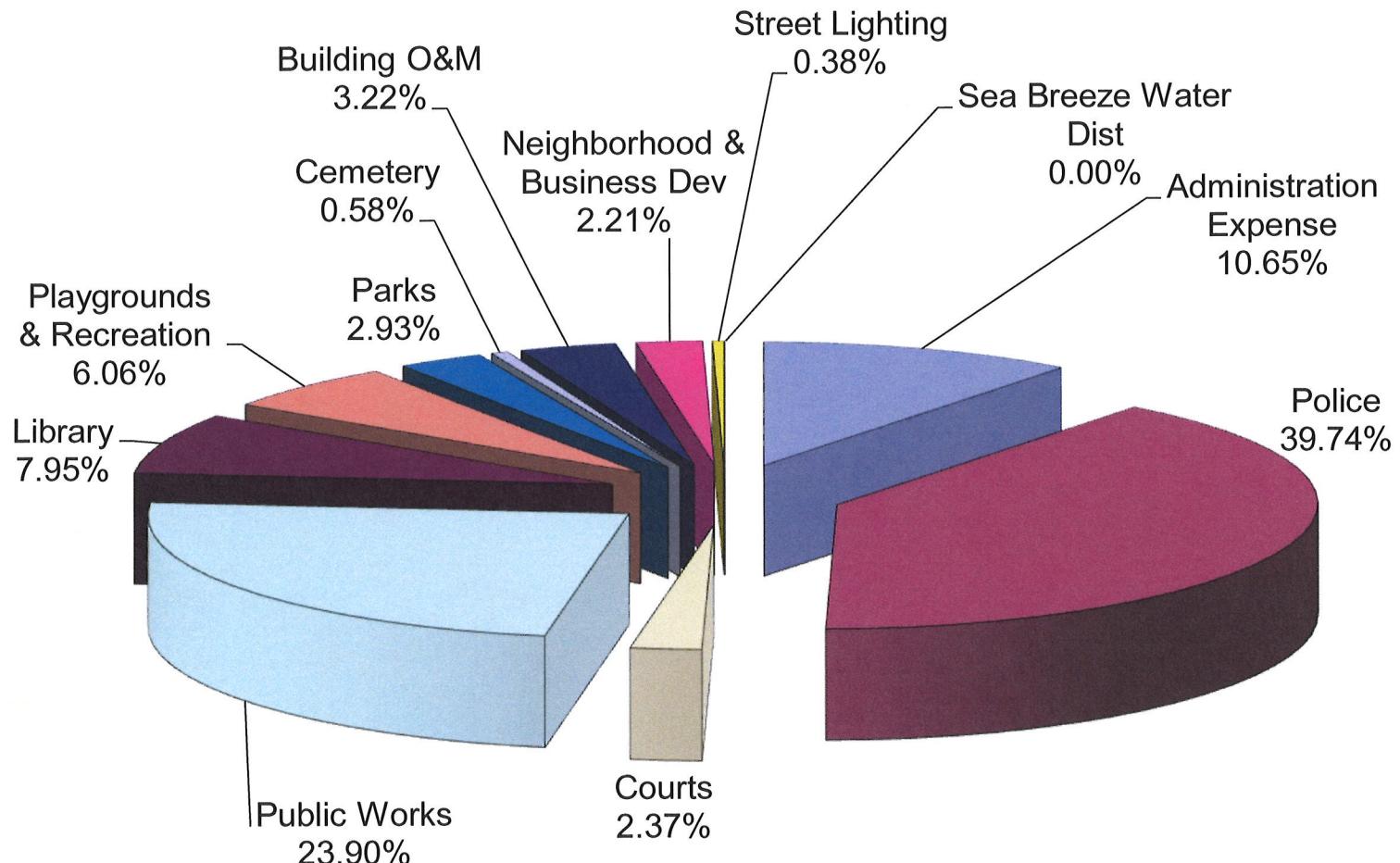
**Town of Irondequoit 2026 Adopted Budget
Category of Expense
All Operations, All Funds**



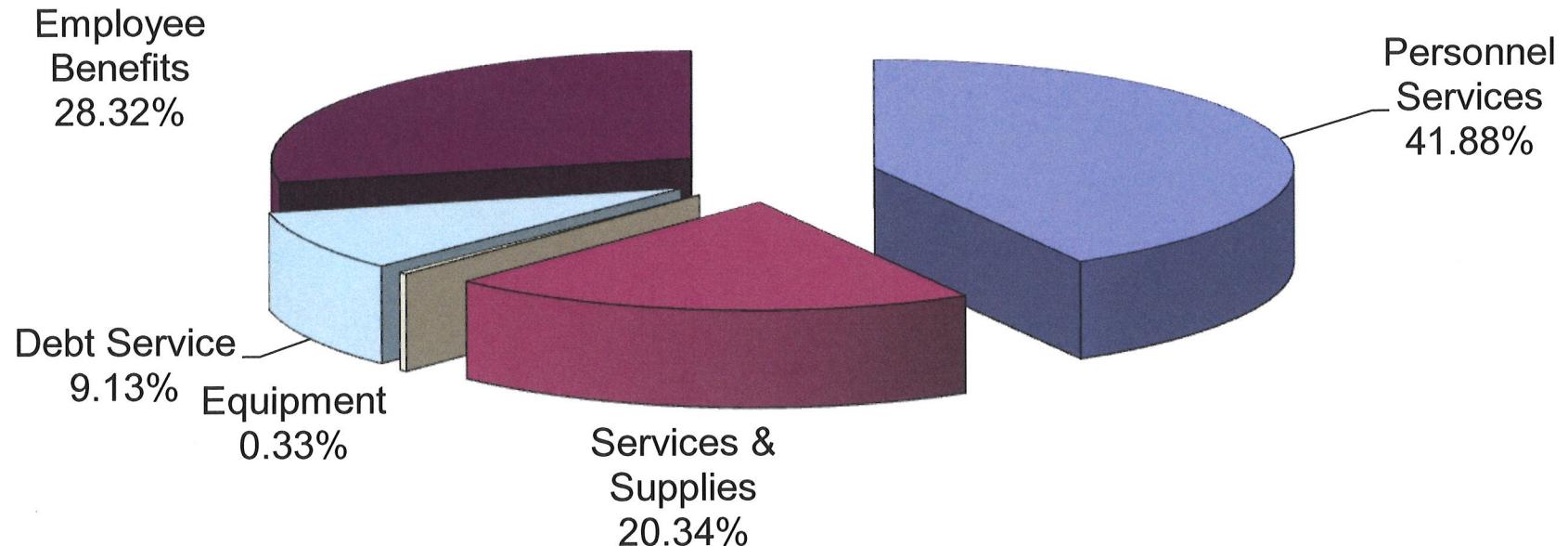
**Town of Irondequoit
2026 Adopted Budget
Sources of Revenue
All Operations, All Funds**



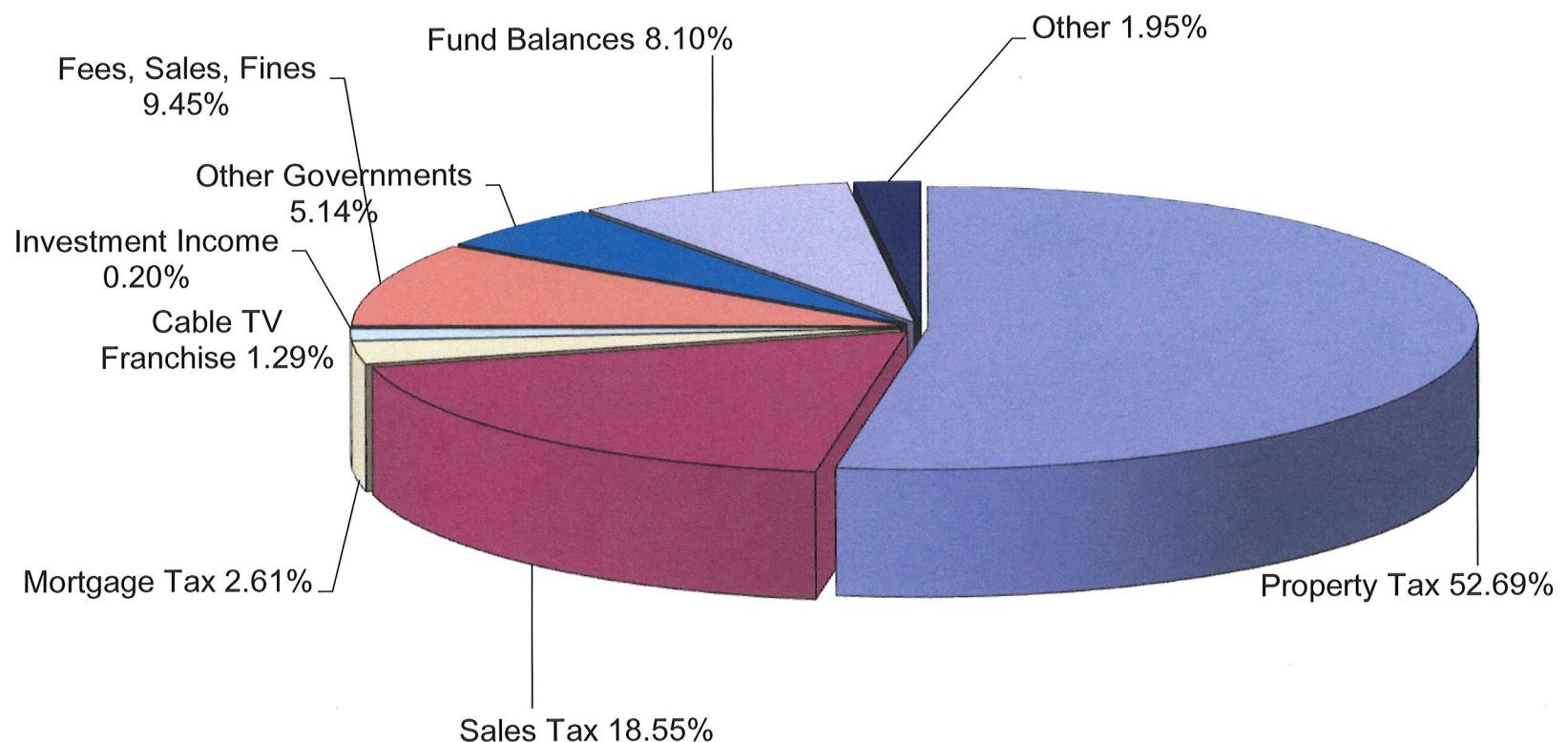
Town of Irondequoit 2026 Adopted Budget Expenses for Operations Financed by Real Property Tax



**Town of Irondequoit 2026 Adopted Budget
Category of Expense
Operations Financed by Real Property Tax**



**Town of Irondequoit
2026 Adopted Budget
Sources of Revenue
Operations Financed by Real Property Tax**



Town of Irondequoit
2026 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					1,122,639		1,122,639
Cemetery						223,075	223,075
Building Maintenance	1,233,451						1,233,451
Street Lighting			198,800				198,800
Public Works	1,143,082	153,887	6,813,784			1,036,268	9,147,021
Consolidated San. Sewer District					4,070,596		4,070,596
R'k Beach Rd. San Sw'r Distrtict						7,236	7,236
Orland Rd. Sewer District						16,139	16,139
Lasalle Landing Sewer District						136	136
Bayshore Blvd Sewer Dist						9,365	9,365
Stormwater Drainage District						1,031,484	1,031,484
Playgrounds & Recreation				324,832	1,993,809		2,318,641
Neighborhood & Business Dev	20,000	607,250				218,078	845,328
Police		15,207,443					15,207,443
Library					3,044,081		3,044,081
Justice Courts	907,468						907,468
Unallocated	624,108						624,108
Town Board	123,018						123,018
Supervisor	263,062						263,062
Comptroller	657,327						657,327
Human Resources	493,205						493,205
Attorney	460,000						460,000
Information Services	623,071						623,071
Assessor	440,788						440,788
Town Clerk	392,935						392,935
Sea Breeze Water District						1,362,236	1,362,236
	7,381,515	15,968,580	7,012,584	324,832	6,160,529	7,974,613	44,822,653

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%
2026	4,156,591,966	30,499,052	0.74%	84.00%	4,948,323,769	463,440,167	10.33%

* 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)

	2024 Tax Roll 2025 Budget	2025 Tax Roll 2026 Budget	PERCENT CHANGE	
TAXABLE AV	4,126,092,914	4,156,591,966	30,499,052	0.74%
COMIDA *	6,235,060	4,217,784	(2,017,276)	-32.35%
TOTAL AV	4,132,327,974	4,160,809,750	28,481,776	0.69%

EXEMPTIONS

	2024	2025	PERCENT CHANGE	
SENIORS	1,078	1,034	(44)	-4.08%
VETERANS	1,752	1,705	(47)	-2.68%
TOTAL	2,830	2,739	(91)	-3.22%

* 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 2025 Tax Roll

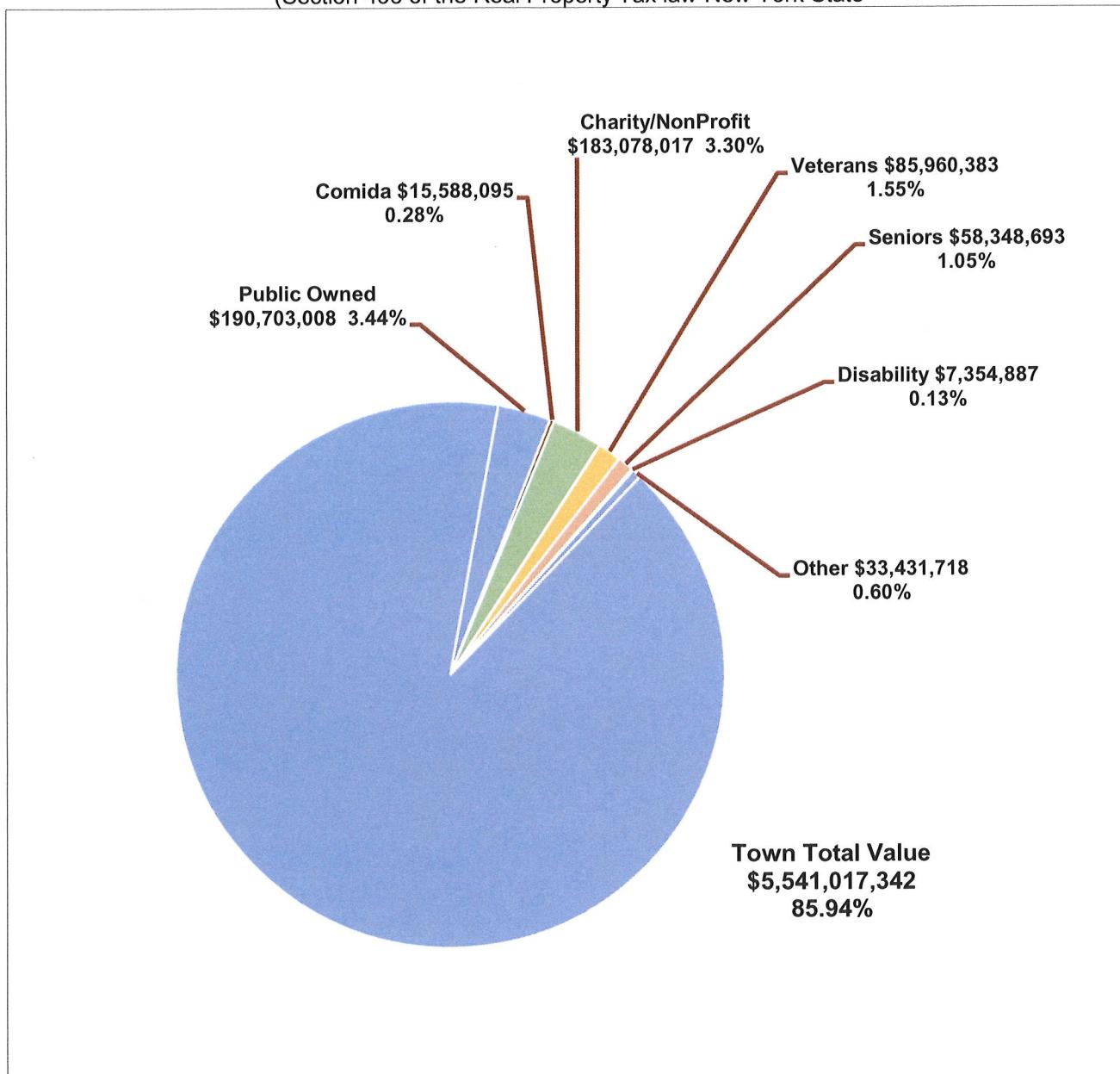
Exemption code	Exemption Name	Total Exemption Value in \$	Percent	# of Parcels in each exemption
10100	PUBLIC OWN	\$887,500	0.02%	3
12100	NYS OWNED	\$4,633,736	0.08%	16
13100	CNTY OWNED	\$6,159,048	0.11%	92
13500	MUNICIPAL	\$36,429,629	0.66%	68
13510	TOWN CEMETERY	\$105,357	0.00%	1
13800	SCHOOL	\$122,976,786	2.22%	58
13870	SPECIAL DISTRICT	\$10,688,333	0.19%	15
14000	PUB AUTH	\$1,084,524	0.02%	4
14110	USA SPEC	\$7,738,095	0.14%	2
18020	COMIDA	\$15,588,095	0.28%	18
21600	PARSONAGES	\$213,095	0.00%	1
25110	RELIGIOUS GENERAL	\$54,758,010	0.99%	49
25120	NON PROFIT SCHOOL	\$9,246,429	0.17%	3
25130	NON PROFIT CHARITY	\$16,215,125	0.29%	13
25210	NON PROFIT HOSPITAL	\$44,404,643	0.80%	5
25230	NON-PROFIT MORAL/MENTAL	\$897,619	0.02%	3
25300	NON PROFIT	\$35,849,286	0.65%	9
25600	NON PROFIT HEALTH	\$3,839,286	0.07%	1
26300	CHURCH	\$577,381	0.01%	1
27350	CEMETERY	\$84,286	0.00%	2
28110	HANDICAP HOUSING	\$16,992,857	0.31%	6
41001	ELIGIBLE FUNDS VET (COL)	\$5,530,548	0.10%	92
41121	ALT NON COMBAT VET	\$27,154,090	0.49%	794
41131	ALT COMBAT VET	\$28,231,007	0.51%	495
41141	DISABLE VET	\$24,605,452	0.44%	323
41300	PARAP VETS	\$439,286	0.01%	1
41400	CLERGY	\$28,571	0.00%	16
41641	VOL FIRE & AMBULANCE	\$1,866,286	0.03%	80
41700	AGRICULTURE DISTRICT	\$105,981	0.00%	3
41800	SENIOR AGED CTY/T/SCH	\$12,439,906	0.22%	127
41801	SENIOR AGED CTY/TOWN	\$45,908,787	0.83%	475
41803	SENIOR AGED CTY/TOWN	\$17,610,737	0.32%	356
41930	DISABLE 459-C C/T/S	\$59,976	0.00%	2
41931	DISABLE & LIMITED INCOME	\$7,294,911	0.13%	74
41933	DISABLE & LIMITED INCOME	\$578,393	0.01%	14
42120	TEM GREEN HOUSES	\$64,406	0.00%	3
44213	HOME IMPROVEMENTS	\$16,071	0.00%	3
47100	MASS TELECOM CEILING	\$39,258	0.00%	2
47611	BIP C	\$408,882	0.01%	3
48660	HOUSING DEVELOP FUND CO	\$30,842,738	0.56%	4
49500	SOLAR_WIND	\$59,525	0.00%	2
50000	UNIDENTIFIED	\$1,429	0.00%	1
		\$592,655,360	10.70%	3240

Total Town Value 2025 **\$5,541,017,342**

Total \$ Amount of Exemptions **\$592,655,360**

% Impact on Total Town Value **10.70%**

Town of Irondequoit 2026 Budget
Property Tax Exemption Report
(Section 495 of the Real Property Tax law-New York State)

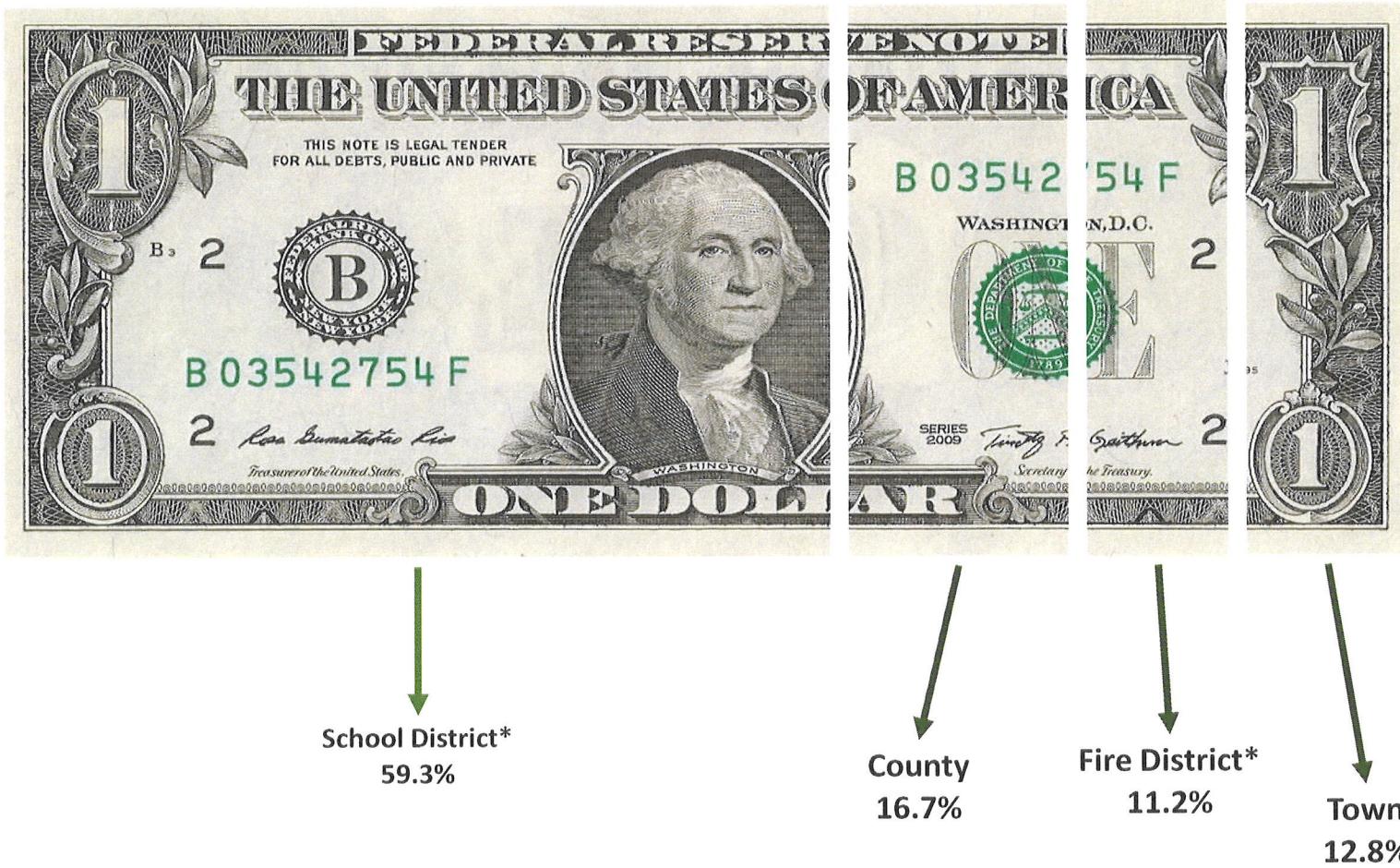


Town of Irondequoit

Year	Town	County	History of Property Tax Rates		Town, County, School Districts	
			East	West	Total Tax Rate	East
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 *	6.12 *	22.56	21.77 *	33.36	32.56 *
2026	4.76 *					

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

Distribution of Your Property Taxes In Irondequoit (FY 2025)



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					-\$1.29	-19.88%
1977	18.35%	1978	\$27.14	\$4.98	-\$0.23	-4.32%	-\$0.23	-4.32%	-\$1.52	-23.35%
1978	16.49%	1979	\$27.97	\$4.61	-\$0.37	-7.39%	\$0.59	-11.39%	-\$1.88	-29.01%
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%
2025	84.00%	2026	\$4.76	\$4.00	-\$0.31	-7.13%	-\$1.21	-23.19%	-\$2.50	-38.46%

TOWN OF IRONDEQUOIT

2026 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 2026 Adopted Budget

	Elected	Full Time	Part Time	Seasonal	Appointed Board	Total
Parks & Historian		7.00	4.00	3.00		14.00
Cemetery		1.00		1.00		2.00
Building Maintenance		5.00	3.00			8.00
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	201.80	111.00	87.00	22.00	429.80

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

DEPARTMENT / PROGRAM BUDGETS

Bureau: Parks

Fund: General

Account: 001-7110

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.

Operation: Parks			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 7110	0100	Salaries	396,266	400,853	429,897	464,919	464,919	464,919	464,919
001 - 7110	2000	Equipment	42,653	21,504		15,000			
001 - 7110	4000	Services & Supplies	149,948	153,478	195,033	232,928	191,338	191,338	191,338
001 - 9000	6000	Principal on Debt	82,554	83,517	67,000	99,002	99,002	99,002	99,002
001 - 9000	7000	Interest on Debt	23,828	18,395	18,095	41,467	36,967	36,967	36,967
001 - 7110	8000	Employee Fringe Benefits	286,272	304,583	342,930	303,060	301,162	301,162	301,162
Total			981,521	982,330	1,052,955	1,156,376	1,093,388	1,093,388	1,093,388
Revenue:									
001- 0001	2665	Sale of Equipment	5,305	13,770	16,000		5,000	5,000	5,000
001- 0001	2001-7158	Parks - Charges	(75)	-					
001- 0001	2410/2440	Rental of Property	47,570	-					
001- 0001	2655	Adv Sales - Mc Avoy	-	-					
001- 0001	5031-7110	Interfund Transfers	9,000	9,000	9,000		9,000	9,000	9,000
Total			61,800	22,770	25,000	0	14,000	14,000	14,000
919,720			959,560	1,027,955	1,156,376	1,079,388	1,079,388	1,079,388	

Net Cost to Town Property Tax Levy

	2025	2026
Staff Summary		
Full Time Working Foreman	0.90	1.00
Maintenance Mechanic I	0.90	1.00
Laborer	1.80	3.00
Labor Foreman	0.90	1.00
Motor Equipment Operator	0.90	0.00
Custodian	1.00	1.00
Total, FT	<u>6.40</u>	<u>7.00</u>
Seasonal Laborer	3.00	3.00
Total, Seasonal	<u>3.00</u>	<u>3.00</u>
 Total, FT, PT, and Seasonal	9.40	10.00

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.		

Budget Summary:		2023	2024	2025	2026	2026	2026
001 - 7520	0100	Salaries	9,860	9,180	9,672	9,984	9,984
001 - 7520	2000	Equipment					
001 - 7520	4000	Services & Supplies	2,143	1,819	4,400	78,578	18,503
001 - 7520	6000	Principal on Debt					
001 - 7520	7000	Interest on Debt					
001 - 7520	8000	Employee Fringe Benefits	564	525	740	764	764
001 - 7520	Total		12,567	11,524	14,812	89,326	29,251
001-2771	7520	Miscellaneous Revenue	567				
001-2089	7520	R A F Grant, Blacksmith Shop					
Net Cost to Property Taxpayers			12,000	11,524	14,812	89,326	29,251
Staff Summary		2025	2026				
Town Historian		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.		

Budget Summary:			2023	2024	2025	2026	2026	2026	
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001 - 8810	0100	Salaries	82,003	87,137	97,059	82,581	82,581	82,581	82,581
001 - 8810	2000	Equipment	389,911			14,000			
001 - 8810	4000	Services & Supplies	48,617	52,895	56,745	62,379	61,054	61,054	61,054
001 - 9000	6000	Principal on Debt	10,958	11,277					
001 - 9000	7000	Interest on Debt		646	328				
001 - 8810	8000	Employee Fringe Benefits	65,736	70,811	67,524	80,955	79,440	79,440	79,440
Total			597,871	222,447	221,328	239,915	223,075	223,075	223,075
Revenue:									
001-0001	2190	Mausoleum Services	4,130	15,071	6,000	8,000	8,000	10,000	10,000
001-0001	2191	Sale of Cemetery Lots	41,880	30,720	30,000	10,000	10,000	10,000	10,000
001-0001	2192	Cemetery Services	49,980	48,425	50,000	50,000	50,000	50,000	50,000
001-0001	2193	Mausoleum Sales	7,245	19,619	10,000	10,000	10,000	10,000	10,000
001-0001	2195	Columbarium Sales	81,281	111,861	65,000	65,000	65,000	65,000	65,000
001-0001	2665	Sale of Equipment		-	6,000			4,000	4,000
001-0001	5031	Interfund Transfer							
Total			184,516	225,696	167,000	143,000	143,000	149,000	149,000
Net Cost to Town Property Tax Levy									
			413,355	-3,249	54,328	96,915	80,075	74,075	74,075

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			2023	2024	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
Budget Summary:			Actual	Actual					
001- 1620	0100	Salaries	101,934	72,689	98,194	99,204	99,204	99,204	99,204
001- 1620	2000	Equipment		278		53,000	3,000	3,000	3,000
001- 1620	4000	Services & Supplies	114,167	112,812	126,658	218,868	148,368	148,368	148,368
001- 9000	6000	Principal on Debt	45,045	47,500	48,000	47,955	47,955	47,955	47,955
001- 9000	7000	Interest on Debt		14,400	10,709	9,303	7,835	7,835	7,835
001- 1620	8000	Employee Fringe Benefits	62,220	55,748	96,119	107,420	97,032	97,032	97,032
Total			338,044	299,458	378,274	534,282	403,394	403,394	403,394
Operation: Public Safety Building									
Budget Summary:									
001- 1621	0100	Salaries	55,309	52,301	59,814	61,662	44,350	44,350	44,350
001- 1621	2000	Equipment		-					
001- 1621	4000	Services & Supplies	79,308	104,303	121,778	206,318	141,218	141,218	141,218
001- 9000	6000	Principal on Debt	42,500	50,500	49,000	50,000	50,000	50,000	50,000
001- 9000	7000	Interest on Debt		7,520	6,140	4,440	2,800	2,800	2,800
001- 1621	8000	Employee Fringe Benefits	53,182	66,136	64,381	51,751	47,518	47,518	47,518
Total			237,819	279,380	299,413	372,531	285,886	285,886	285,886
Operation: Library									
Budget Summary:			2023	2024	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
001- 1622	0100	Salaries	55,549	49,219	59,521	61,383	61,383	61,383	61,383
001- 1622	2000	Equipment		-		3,000	1,000	1,000	1,000
001- 1622	4000	Services & Supplies	65,205	51,963	51,150	124,550	64,650	64,650	64,650
001- 1622	8000	Employee Fringe Benefits	33,859	24,304	24,529	27,008	26,958	26,958	26,958
Total			154,613	125,486	135,200	215,941	153,991	153,991	153,991

Operation: Community Center Budget Summary:			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Adopted Budget
001- 1623	0100	Salaries	49,165	41,086	76,956	77,784	77,784	77,784
001- 1623	2000	Equipment	17,163			123,000	1,000	1,000
001- 1623	4000	Services & Supplies	176,464	152,087	326,064	446,530	280,600	280,600
001- 1623	8000	Employee Fringe Benefits	21,543	23,388	28,333	30,846	30,796	30,796
Total			264,335	216,560	431,353	678,160	390,180	390,180
Total Cost			994,811	920,885	1,244,240	1,800,914	1,233,451	1,233,451
001-2271	1620	Misc Revenue	50				5,000	5,000
001-2665	1620	Sale of Equipment					96,635	96,635
001-2801	1620	Interfund Revenues	89,481	14,272			96,635	96,635
001-2801	1622	Interfund Revenues	129,416	125,739	135,200	212,941	153,991	153,991
Net Cost to Town Property Tax Levy			775,864	780,874	1,109,040	1,587,973	977,825	977,825

Staff Summary:

	2025	2026
Building Maintenance Foreman	1.0	1.0
Custodian	4.0	4.0
Cleaner	0.0	0.0
Total Full Time	5.0	5.0
Cleaner	4.0	3.0
Total FT and PT	9.0	8.0

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)	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001-5182 2000 Capital Outlay		2622618.21					
001- 5182 4000 Utility Expenses	127,925	87,431	120,000	110,000	104,500	104,500	104,500
001- 5182 4000 Contract Maintenance Services	30,837	39,810	50,000	50,000	40,000	40,000	40,000
001- 5182 6000 Principal on Debt							
001- 5182 7000 Interest on Debt							
Total, Net Cost to Town Property Tax Levy	158,762	2,749,859	170,000	160,000	144,500	144,500	144,500

Operation: District Street Lighting (District Funds)				2023	2024	2025	2026	2026	2026	2026
Budget Summary:						Adopted	Department	Tentative	Preliminary	Adopted
Fund / Account				District	Actual	Actual	Budget	Request	Budget	Budget
071- 5182	4000	Expenses	Burwell Rd.		528	577	240	500	500	500
072- 5182	4000	Expenses	Chestnut Hill		1,385	1,453	630	2,000	2,000	2,000
073- 5182	4000	Expenses	Culver Pkwy. No. 1		436	1,063	460	1,000	1,000	1,000
074- 5182	4000	Expenses	Culver Pkwy. No. 2		985	1,030	450	1,000	1,000	1,000
075- 5182	4000	Expenses	Fairview Cresc.		288	300	135	400	400	400
076- 5182	4000	Expenses	Fairview Rd.		195	185	110	300	300	300
077- 5182	4000	Expenses	Falstaff Rd.		329	333	135	400	400	400
078- 5182	4000	Expenses	North Goodman Pk.		5,845	6,433	2,640	6,000	6,000	6,000
079- 5182	4000	Expenses	Harbor Hill		550	2,118	460	1,500	1,500	1,500
080- 5182	4000	Expenses	North Laurelton		6,098	6,520	2,760	7,000	7,000	7,000
081- 5182	4000	Expenses	Hurstbourne A		788	820	360	800	800	800
082- 5182	4000	Expenses	Hurstbourne B		1,063	1,112	485	1,000	1,000	1,000
083- 5182	4000	Expenses	Lake Front		1,044	1,092	485	1,400	1,400	1,400
084- 5182	4000	Expenses	Laurelton no. 1		926	966	420	900	900	900
085- 5182	4000	Expenses	Laurelton no. 2		775	803	355	1,200	1,200	1,200
086- 5182	4000	Expenses	Laurelton no. 3		270	285	125	400	400	400
087- 5182	4000	Expenses	Maplehurst		604	625	275	700	700	700
088- 5182	4000	Expenses	Rawlinson Rd.		375	382	175	500	500	500
089- 5182	4000	Expenses	White City		576	625	260	700	700	700
090- 5182	4000	Expenses	Windsor Beach Pk.		494	507	230	700	700	700
091- 5182	4000	Expenses	Sea Breeze		15,428	16,572	7,045	18,000	18,000	18,000
092- 5182	4000	Expenses	Somershire Dr.		2,160	1,630	715	1,800	1,800	1,800
093- 5182	4000	Expenses	Spencer Rd.		1,631	1,715	755	2,000	2,000	2,000
094- 5182	4000	Expenses	Strathmore Village		554	572	260	800	800	800
095- 5182	4000	Expenses	Summerville Terr.		830	869	380	1,000	1,000	1,000
096- 5182	4000	Expenses	Thorndyke Rd.		604	625	280	800	800	800
097- 5182	4000	Expenses	Washington Ave.		311	314	150	500	500	500
098- 5182	4000	Expenses	Thornton Rd.		1,793	1,257	555	1,000	1,000	1,000
Total, Special Districts					46,862	50,783	21,330	54,300	54,300	54,300
Fund Balance Applied, 071-098								32,970	32,970	32,970
Grand Total, Lighting program								205,624	2,800,643	191,330
								181,330	165,830	165,830

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.

Budget Summary:			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1490	0100	Salaries	108,220	113,112	142,557	166,244	164,244	164,244	164,244
001- 1490	2000	Equipment	36,400						
001- 1490	4000	Services & Supplies	14,554	16,765	21,192	11,904	10,724	10,724	10,724
001- 1490	8000	Employee Fringe Benefits	38,293	73,674	77,982	74,759	64,683	64,277	64,277
		Total	197,467	203,551	241,731	252,907	239,651	239,245	239,245
001 2665	1490	Sale of Equipment		8,470	40,000				
001- 2771	1490	Misc		1,920	2,600	2,000	2,000	2,000	2,000
001-2410	1490	Rental of Property		69,643	80,850	82,000	82,000	82,000	82,000
001- 2130	8160	Landscaper Landfill Permits	13,000						
001- 2771	1490	Tree Contractor Licenses		2,140					
Net Cost to Town Property Tax Levy			182,327	123,517	118,281	168,907	155,651	155,245	155,245
Staff Summary:			2025	2026		2025	2026		
Commissioner of Public Works/Hwy Superintendent			0.60	1.00		Clerk PT,seasonal		0.0	1.0
Secretary to Commissioner PW			0.75	1.00					
Account Clerk			1.00	0.00					
Total Full Time			2.35	2.00					

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.		

Budget Summary:	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1440 4000 Services	13,310	14,715	20,000	25,000	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.		

Budget Summary:	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1640 4000 Services & Supplies	160,369	316,312	150,478	161,810	166,410	153,810	153,810
001- 9000 6000 Principal on Debt	210,000	220,000	240,000	70,000	70,000	70,000	70,000
001- 9000 7000 Interest on Debt	320,400	522,046	410,000	644,677	644,677	644,677	644,677
Total	690,769	1,058,357	800,478	876,487	881,087	868,487	868,487
Revenue							
001 -0001 2410 Rental of Property	81,478						
001 -0001 2680 Insurance Recoveries		145,519					
001 -0001 1272 Shared Service Charge	60,000	60,000	70,000	70,000	70,000	70,000	70,000
Total	141,478	205,519	70,000	70,000	70,000	70,000	70,000
Net Cost to Town Property Tax Levy	549,291	852,838	730,478	806,487	811,087	798,487	798,487

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.		

Budget Summary:			2023 Actual	2024 Actual	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
001- 1650	2000	Equipment		900	500	6,000			
001- 1650	4000	Services & Supplies	16,800	17,236	14,900	16,000	15,350	15,350	15,350
Net Cost to Town Property Tax Levy			16,800	18,136	15,400	22,000	15,350	15,350	15,350

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.		

Budget Summary:			2023 Actual	2024 Actual	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
001- 3310	0100	Salaries	64,288	65,417	65,142	68,092	68,092	68,092	68,092
001- 3310	2000	Equipment	5,963			6,500			
001- 3310	4000	Services & Supplies	30,880	12,025	34,500	35,700	30,650	30,650	30,650
001- 3310	8000	Employee Fringe Benefits	40,131	46,912	51,674	56,019	55,145	55,145	55,145
Total			141,262	124,354	151,316	166,311	153,887	153,887	153,887
001-2665	3310	Sale of Equipment			2,500	2,500	2,500	2,500	2,500
Net Cost to Town Property Tax Levy			141,262	124,354	148,816	163,811	151,387	151,387	151,387

Staff Summary:	2025	2026
Maintenance Mechanic II	1.0	1.0
Labor Foreman	0.0	0.0
Total Full Time	1.0	1.0

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.		

Budget Summary:			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
001- 5410	0100	Salaries	4,934	11,232	10,300	10,506	10,506	10,506
001- 5410	2000	Equipment						
001- 5410	4000	Services & Supplies	15,089	17,085	26,851	29,163	28,163	28,163
001- 9000	6000	Principal on Debt	117,072	53,869	58,999	62,066	62,066	62,066
001- 9000	7000	Interest on Debt	3,634	8,708	15,245	12,178	12,178	12,178
001- 5410	8000	Employee Fringe Benefits	1,928	3,530	2,621	2,852	2,852	2,852
		Total	142,657	94,423	114,016	116,765	115,765	115,765
001-2665	5410	Sale of Equipment	27,000	33,050				
Net Cost to Town Property Tax Levy			115,657	61,373	114,016	116,765	115,765	115,765

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.		

Budget Summary:			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
001- 5411	0100	Salaries	92,643	71,600	84,155	211,358	137,667	137,667
001- 5411	2000	Equipment	2,350	1,900				
001- 5411	4000	Services & Supplies	23,136	23,824	34,000	35,900	30,500	30,500
001- 9000	6000	Principal on Debt	73,000	75,000	121,000	132,000	132,000	132,000
001- 9000	7000	Interest on Debt	24,560	39,581	38,490	32,890	44,775	44,775
001- 5411	8000	Employee Fringe Benefits	45,502	48,482	30,108	127,560	76,287	76,287
		Total	261,191	260,387	307,753	539,708	421,229	421,229
001-2665	5411	Sale of Equipment						
Net Cost to Town Property Tax Levy			261,191	260,387	307,753	539,708	421,229	421,229

Staff Summary:	2025	2026
Sr. Motor Equipment Operator	0.4	1.0
Motor Equipment Operator	0.2	1.0
Working Foreman	0.0	1.0
勞工	0.9	0.0
Total Full Time	<u>1.5</u>	<u>3.0</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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8160	0100	Salaries	96,230	92,766	92,762	117,539	117,539	117,539	117,539
001- 8160	2000	Equipment							
001- 8160	4000	Services & Supplies	61,798	30,903	47,523	49,852	35,552	35,552	35,552
001- 9000	6000	Principal on Debt	66,425	16,883	18,074	19,350	53,714	53,714	53,714
001- 9000	7000	Interest on Debt		1,570	6,860	5,669	4,393	11,274	11,274
001- 8160	8000	Employee Fringe Benefits	77,225	81,428	91,381	102,191	105,797	105,797	105,797
	Total		303,248	228,840	255,409	293,325	323,876	323,876	323,876
Revenue									
001- 2501	2504	Rubbish Collector Licenses	4,500	4,500	8,500	13,600	14,000	14,000	14,000
001- 2665	8160	Sale of Equipment-solid waste			65,000		40,000	40,000	40,000
001-2771	8160	Sale of Woodchips		11,871			13,500	13,500	13,500
001-2130	8160	Landscape Permits		15,875	18,000	12,000	13,400	13,400	13,400
	Total		4,500	32,246	91,500	25,600	80,900	80,900	80,900
Net Cost to Town Property Tax Levy			298,748	196,594	163,909	267,725	242,976	242,976	242,976
Staff Summary:			2025	2026					
Labor Foreman			0.4	0.0					
勞工			0.0	1.0					
Motor Equipment Operator			0.9	1.0					
Total Full Time			1.3	2.0					

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.		

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8560	0100	Salaries	243,897	292,113	238,105	304,531	304,531	304,531	304,531
001- 8560	2000	Equipment		106,915					
001- 8560	4000	Services & Supplies	125,486	711,537	128,670	217,276	163,505	163,505	163,505
001- 9000	6000	Principal on Debt				47,066	94,132	47,066	47,066
001- 9000	7000	Interest on Debt				11,816	23,632	11,816	11,816
001- 8560	8000	Employee Fringe Benefits	131,085	136,432	135,667	186,250	185,474	185,474	185,474
	Total		500,468	1,246,997	502,442	766,939	771,274	712,392	712,392
Revenue									
001-2665	8560	Sale of Equipment			60,000		105,000	105,000	105,000
	Total				60,000		105,000	105,000	105,000
Net Cost to Town Property Tax Levy									
Staff Summary:			2025	2026					
Labor Foreman			0.5	1.0					
Working Foreman			0.9	1.0					
Tree Trimmer			1.9	2.0					
	Total Full Time		3.3	4.0					

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
Total, Public Works General Fund Component Costs	2,267,172	3,249,761	2,408,545	3,059,442	2,942,119	2,870,231	2,870,231
Total, Public Works General Fund Component Revenues	188,118	281,205	266,600	182,100	342,400	342,400	342,400
Total, Public Works General Fund Component Net Cost to Town Property Tax Levy	<u>2,079,054</u>	<u>2,968,555</u>	<u>2,141,945</u>	<u>2,877,342</u>	<u>2,599,719</u>	<u>2,527,831</u>	<u>2,527,831</u>

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.

			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
Budget Summary:								
021-5110	0100	Salaries	782,009	721,508	682,962	1,357,307	913,622	913,622
021-5110	2000	Equipment	520,795	195,575	2,000	67,000		
021-5110	4000	Services & Supplies	2,662,266	1,860,362	1,800,575	2,206,288	1,867,475	1,867,475
021-9000	6000	Principal on Debt	316,340	400,596	355,931	324,487	560,299	560,299
021-9000	7000	Interest on Debt	103,444	127,445	137,625	115,352	172,062	172,062
021-5110	8000	Employee Fringe Benefits	584,087	536,113	699,451	1,038,733	798,659	798,659
021-5110	9000	Transfers						
	Total		4,968,941	3,841,600	3,678,544	5,109,167	4,312,117	4,312,117
Revenue								
021-0021	2300	Fuel Chargeback	245,861	225,934	254,464	247,164	247,164	247,164
021-0021	2302	Service Chargeback	54,700	14,427	50,000	50,000	50,000	50,000
021-0021	2304	Services to Other Governments		4,497	15,000	15,000	15,000	15,000
021-0021	2401	Interest & Earnings	7,625	19,068	15,000	10,000	10,000	10,000
021-0021	2585	Right of Way Permits	85,888	82,121	105,000	105,000	105,000	105,000
021-0021	2665	Sale of Equipment	30,896	2,256	32,500		31,500	31,500
021-0021	2701	Other Revenue		27,507	10,000	10,000	20,000	20,000
021-0021	3501	State Aid - CHIPS	876,686	118,215	531,412	584,944	584,944	584,944
021-0021	3502	State Aid - Pave NY	123,285	123,781	123,781	123,952	123,952	123,952
021-0021	3503	State Aid Winter Damage	106,181	106,181	106,181	106,181	106,181	106,181
021-0021	3504	State Aid Touring Route Prog	607,581	607,581				
021-0021	5031/5031.299	Interfund Transfers	531,295	205,910	42,142		12,500	12,500
	Total		2,669,998	1,537,479	1,285,480	1,252,241	1,306,241	1,306,241
	Net Cost to Town Property Tax Levy		2,298,943	2,304,121	2,393,064	3,856,926	3,005,876	3,005,876

Staff Summary:	2025	2026
Commissioner of Public Works	0.10	0.00
Working Foreman	0.90	1.00
Sr. Dispatcher	1.00	0.00
Dispatcher	0.00	1.00
Sr. Motor Equipment Operator	1.00	0.00
Motor Equipment Operator	3.60	11.00
Labor Foreman	0.90	1.00
勞工	3.10	8.00
Light Laborer, Part Time	0.00	0.00
Total	10.60	22.00

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.

	2025	2026
Laborer Seasonal	1.0	0.0

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.

			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
Budget Summary:								
023-5130	0100	Salaries	349,446	385,879	377,090	428,499	428,499	428,499
023-5130	2000	Equipment		17,483		1,178,600		
023-5130	4000	Services & Supplies	274,908	280,776	281,940	314,150	290,650	290,650
023-9000	6000	Principal on Debt	212,143	170,307	172,992	357,470	175,684	175,684
023-9000	7000	Interest on Debt		47,493	41,571	36,224	175,684	111,729
023-5130	8000	Employee Fringe Benefits	219,611	235,524	297,014	357,470	351,109	351,109
023-9902	9050	Interfund transfers to Ins						
	Total		1,121,084	1,114,058	1,165,260	2,811,873	1,357,671	1,357,671
023-0023	2302	Charges - Other Departments	99,557	153,451	89,700	102,100	152,100	152,100
023-0023	2304	Charges to Other Government	5,590	16,373	5,000	7,500	7,500	7,500
023-0023	2401,2,4	Interest & Earnings	3,165	7,916	5,500	4,000	4,000	4,000
023-0023	2665	Sale of Equipment	21,182	8,970	115,000		60,000	60,000
023-0023	2680	Insurance Recoveries		169,268				
023-0023	2701	Refund of Prior Year Expenses		4513				
023-0023	5031	Interfund Transfers		156,312				
	Total		285,806	360,490	215,200	113,600	223,600	223,600
Net Cost to Town Property Tax Levy			835,278	753,568	950,060	2,698,273	1,134,071	1,134,071

Staff Summary:

	2025	2026
Sr. Auto Mechanic	2.80	3.00
Auto Mechanic	2.00	2.00
Auto Mechanic Foreman	1.00	1.00
Total Full Time	5.80	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.

	2025	2026
Laborer Seasonal	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.

			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
Budget Summary:								
024-5140	0100	Salaries	492,394	446,642	533,914	158,649	158,649	158,649
024-5140	2000	Equipment						
024-5140	4000	Services & Supplies	372,863	353,010	412,240	417,000	378,375	378,375
024-9000	9000	Transfer to Self Insurance						
024-5140	8000	Employee Fringe Benefits	151,185	171,955	190,707	70,096	69,978	69,978
	Total		1,016,442	971,607	1,136,861	645,745	607,002	607,002
Revenue								
024-0024	2304	Charges - Other Governments	(45,550)	40,583	40,000			
024-0024	2301	County Snow Contract	355,244	349,138	300,000	330,000	330,000	330,000
024-0024	2303	State Snow Contract	31,994	873	32,830	40,000	40,000	40,000
024-0024	2401	Interest & Earnings	2,973	7,434	6,000	4,000	4,000	4,000
024-0024	2655	Minor Sales	3,824	1,805	4,000	4,000	4,000	4,000
024-0024	4705	Minor Sales - Salt	32,234	28,110	35,000	60,000	60,000	60,000
024-0024	2701	Refund Prior Year		1,883				
	Total		380,719	429,825	417,830	438,000	438,000	438,000
Net Cost to Town Property Tax Levy								
			635,723	541,782	719,031	207,745	169,002	169,002

Staff Summary:	2025	2026
Laborer	2.80	1.00
Dispatcher	0.00	0.00
Sr. Auto Mechanic	0.20	0.00
Sr. Dispatcher	0.00	0.00
Sr. Motor Equipment Operator	0.20	0.00
Tree Trimmer	0.10	0.00
Working Foreman	1.10	0.00
Maintenance Mechanic I	0.20	0.00
Maintenance Mechanic II	0.20	0.00
Labor Foreman	0.40	0.00
Motor Equipment Operator	1.80	0.00
Total Full Time	7.00	1.00

	2025	2026
Laborer Seasonal	0.0	0.0

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
Road Funds, Total Cost	7,106,467	5,927,265	5,980,665	8,566,785	6,276,790	6,276,790	6,276,790
Road Funds, Total Revenue	3,336,523	2,327,794	1,918,510	1,803,841	1,967,841	1,967,841	1,967,841
Operating Fund Balance	225,000	500,000	500,000		200,000	200,000	200,000
Road Funds Total Net Cost to Town Property Tax Levy	3,544,943	3,099,471	3,562,155	6,762,944	4,108,949	4,108,949	4,108,949
General & Road Funds Public Works, Total Cost	9,373,639	9,177,026	8,389,210	11,626,227	9,218,909	9,147,021	9,147,021
General & Road Funds Public Works, Total Revenue	3,524,641	2,608,999	2,185,110	1,985,941	2,310,241	2,310,241	2,310,241
General & Road Funds Public Works, Fund Balance	225,000	500,000	500,000		200,000	200,000	200,000
General & Road Funds Total Net Cost to Tax Levy	5,623,997	6,068,027	5,704,100	9,640,286	6,708,668	6,636,780	6,636,780

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.

			2023	2024	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
Budget Summary:			Actual	Actual					
038-8140	0100	Salaries	267,357	258,786	295,707	218,628	292,319	292,319	292,319
038-8140	2000	Equipment	51,692	4,453					
038-8140	4000	Services & Supplies	134,468	136,683	139,828	160,216	150,247	150,247	150,247
038-9000	6000	Principal on Debt	269,652	258,414	285,000	282,300	312,720	312,720	312,720
038-9000	7000	Interest on Debt	80,173	97,466	95,117	83,084	92,106	92,106	92,106
038-8140	8000	Employee Fringe Benefits	143,715	154,134	167,360	133,510	184,092	184,092	184,092
038-9000	9000	Interfund Transfers							
	Total		947,057	909,936	983,012	877,738	1,031,484	1,031,484	1,031,484
Revenue									
038-0038	2401	Interest & Earnings - Operating	1,102	5,438	3,000	3,000	3,000	3,000	3,000
038-0038	2700	Other income		2,094					
038-0038	2665	Sale of Equipment		22,145	10,000		10,000	10,000	10,000
	Total		1,102	29,677	13,000	3,000	13,000	13,000	13,000
		Operating Fund Balance							
038-0038		Storm Drainage Assessments	945,955	880,259	970,012	874,738	1,018,484	1,018,484	1,018,484
	Total								
Net Cost to Town Property Tax Levy			0	0	0	0	0	0	0

Staff Summary:	2025	2026
Dispatcher	0.20	0.00
Labor Foreman	0.70	1.00
Motor Equipment Operator	2.30	1.00
Senior Motor Equipment Operator	0.40	0.00
Drafting Technician	0.50	1.00
Laborer	0.70	0.00
Total Full Time	6.00	3.00

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

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

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.

Budget Summary:			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
031- 8110	0100	Salaries	38,798	49,691	43,165	87,218	87,218	87,218	87,218
031- 8110	2000	Equipment							
031- 8110	4000	Services & Supplies	281,090	346,764	369,625	364,047	328,548	328,548	328,548
031- 8110	8000	Employee Fringe Benefits	15,667	17,545	17,209	54,915	54,774	54,774	54,774
Total			335,555	414,000	429,999	506,180	470,540	470,540	470,540
Staff Summary:			2025	2026	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.				
Commissioner			0.3	0.00					
Secretary to Commissioner			0.25	0.00					
Labot Foreman			0.00	1.00					
Total Full Time			0.55	1.00					

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.

			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
031- 8120	0100	Salaries	441,166	427,924	433,443	317,526	530,203	530,203
031- 8120	2000	Equipment	127,842	80,191		89,000		
031- 8120	4000	Services & Supplies	279,827	235,303	268,900	301,450	268,650	268,650
031- 8120	8000	Employee Fringe Benefits	318,209	369,660	399,332	320,800	407,657	407,657
Total			1,167,044	1,113,079	1,101,675	1,028,776	1,206,510	1,206,510

Staff Summary:

	2025	2026
Labor Foreman	0.00	0.00
Working Foreman	0.20	0.00
Motor Equipment Operator	3.10	2.00
Laborer	2.40	1.00
Dispatcher	0.00	0.00
Maintenance Mechanic I	0.00	0.00
Maintenance Mechanic II	0.00	0.00
Senior Dispatcher	0.00	0.00
Senior Motor Equipment Operator	0.00	1.00
Auto Mechanic	0.00	0.00
Light Laborer, Part Time	0.00	0.00
Total Full Time	5.70	4.00

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.

	2025	2026
Laborer Seasonal	4.0	5.0

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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
031- 8121	0100	Salaries	845,960	826,283	822,958	475,301	705,460	705,460	705,460
031- 8121	2000	Equipment	11,800	10,000		92,000	14,000	14,000	14,000
031- 8121	4000	Services & Supplies	15,384	19,483	20,800	30,150	26,350	26,350	26,350
031- 8121	8000	Employee Fringe Benefits	444,085	418,958	472,112	292,277	416,672	416,672	416,672
Total			1,317,229	1,274,724	1,315,870	889,728	1,162,482	1,162,482	1,162,482

Staff Summary:

	2025	2026
Labor Foreman	0.50	0.00
Motor Equipment Operator	5.70	3.00
勞工	6.10	4.00
Sr. Dispatcher	1.00	1.00
Working Foreman	0.10	0.00
Dispatcher	0.00	0.00
Drafting Technician	0.50	0.00
Sr Auto Mechanic	0.00	0.00
Total Full Time	13.90	8.00

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.

	2025	2026
Laborer Seasonal	1.0	0.0

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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
031- 8125	0100	Salaries	249,841	257,426	251,433	265,339	266,189	266,189	266,189
031- 8125	2000	Equipment		14,599					
031- 8125	4000	Services & Supplies	96,332	68,914	107,200	155,800	129,900	129,900	129,900
031- 8125	8000	Employee Fringe Benefits	180,039	163,598	195,334	230,764	234,327	234,327	234,327
031- 9000	9051	Interfund Transfers							
Total			540,811	489,938	553,967	651,903	630,416	630,416	630,416
Staff Summary:			2025	2026	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.				
Working Foreman			0.70	1.00					
Maintenance Mechanic I			0.90	1.00					
Maintenance Mechanic II			0.40	1.00					
Laborer			1.80	1.00					
Motor Equipment Operator			0.00	0.00					
			3.80	4.00					
					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	413,103	483,888	366,527	370,148	414,570	414,570	414,570
031- 9000	7000	Interest on Debt	166,360	184,019	184,078	188,186	186,078	186,078	186,078
Total			579,463	667,907	550,605	558,334	600,648	600,648	600,648

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Consolidated Sewer District Total Expense			3,940,102	3,959,648	3,952,116	3,634,921	4,070,596	4,070,596	4,070,596
Revenue									
031- 0031	1030	Out of District Charges	10,921	9,690	9,686	9,686	9,686	9,686	9,686
031- 0031	2122	Sewer Service Charges	4,800	1,200					
031- 0031	2401	Interest & Earnings - Operating	35,154	64,735	30,000	30,000	30,000	30,000	30,000
031- 0031	2402	Interest & Earnings - Capital	665	203	150				
031- 0031	2404	Interest & Earnings - Capital	1,495	542	300				
031- 0031	2665	Sale of Equipment	19,318	40,455	42,000		58,000	58,000	58,000
031- 0031	2302	Service to Other Govt	3,292						
031- 0031	2701/2771	Refund Py Exp/Misc	1,154	16,742					
031- 0031	5031	Interfund Transfers	59,625	59,625	70,800		52,625	52,625	52,625
Total			136,424	193,191	152,936	39,686	150,311	150,311	150,311
Operating Fund Balance			319,000		350,000		150,000	150,000	150,000
Net Cost to District Rate Payers			3,484,678	3,766,457	3,449,180	3,595,235	3,770,285	3,770,285	3,770,285

Sewer District and Stormwater Drainage District Rate Computations

Fund 031, Consolidated Sewer District	2024	2025	2026	2026	2026
	Adopted Budget	Adopted Budget	Tentative Budget	Preliminary Budget	Adopted Budget
Net Cost to District Rate Payers	<u>\$3,482,244</u>	<u>\$3,449,180</u>	<u>\$3,770,285</u>	<u>\$3,770,285</u>	<u>\$3,770,285</u>
Units	24,042.7	23,891.9	23,891.7	23,892	23,891.7
Charge per Unit	\$144.84	\$144.37	\$157.81	\$157.81	\$157.81
Change, 2025 to 2026			\$13.44	\$13.44	\$13.44
Percent Change			9.3%	9.3%	9.3%
Fund 038, Stormwater Drainage District					
Net Cost to District Rate Payers	<u>\$935,097</u>	<u>\$970,012</u>	<u>1,018,484</u>	<u>1,018,484</u>	<u>1,018,484</u>
Units	135,097	136,142	136,213	136,213	136,213
Charge per Unit	\$6.92	\$7.125	\$7.48	\$7.48	\$7.48
Change, 2025 to 2026			\$0.35	\$0.35	\$0.35
Percent Change			4.9%	4.9%	4.9%

	2024 Adopted Budget	2025 Adopted Budget	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
Fund 039, Rock Beach Rd. Sanitary Sewer District					
Debt Service	7,852	7,698	7,236	7,236	7,236
Interest Earned Inter-Fund Transfers					
Net Cost to District Rate Payers	<u>7,852</u>	<u>7,698</u>	<u>7,236</u>	<u>7,236</u>	<u>7,236</u>
Units	18	18	18	18	18
Charge per Unit	\$436.22	\$427.67	\$402.00	\$402.00	\$402.00
Change, 2025 to 2026			-\$25.67	-\$25.67	-\$25.67
Percent Change			-6.0%	-6.0%	-6.0%
Fund 040, Orland Rd. Sanitary Sewer District					
Debt Service	16,874	16,524	16,139	16,139	16,139
Interest Earned Inter-Fund Transfers					
Net Cost to District Rate Payers	<u>16,874</u>	<u>16,524</u>	<u>16,139</u>	<u>16,139</u>	<u>16,139</u>
Units	38	38	38	38	38
Charge per Unit	\$444.05	\$434.84	\$424.71	\$424.71	\$424.71
Change, 2025 to 2026			-\$10.13	-\$10.13	-\$10.13
Percent Change			-2.3%	-2.3%	-2.3%

Fund 032, Bayshore Blvd. Sanitary Sewer District	2024	2025	2026	2026	2026
	Adopted Budget	Adopted Budget	Tentative Budget	Preliminary Budget	Adopted Budget
Debt Service		9,365		9,365	9,365
Interest Earned					
Inter-Fund Transfers					
Net Cost to District Rate Payers	0	9,365	9,365	9,365	9,365
Units		28	28	28	28
Charge per Unit		\$334.46	\$334.46	\$334.46	\$334.46
Change, 2025 to 2026			\$0.00	\$0.00	\$0.00
Percent Change			-100.0%	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	2024 Adopted Budget	2025 Adopted Budget	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
Debt Service-Town of Penfield	51	51	51	51	51
Net Debt Service Cost to District Rate Payers	51	51	51	51	51
Units	1.54	1.54	1.54	1.54	1.54
Charge per Unit	\$33.12	\$33.12	\$33.12	\$33.12	\$33.12
Change, 2025 to 2026			\$0.00	\$0.00	\$0.00
Percent Change			0.0%	0.0%	0.0%
Operations & Maintenance -Town of Penfield	85	85	85	85	85
Net Operations & Maintenance Cost to District Rate Payers	85	85	85	85	85
Units	1.43	1.43	1.43	1.43	1.43
Charge per Unit	\$59.44	\$59.44	\$59.44	\$59.44	\$59.44
Change, 2025 to 2026			\$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)	\$ 136	\$ 136	\$ 136	\$ 136	\$ 136

	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Community Services Total, All Funds Summary							
Parks Expense	981,521	982,330	1,052,955	1,156,376	1,093,388	1,093,388	1,093,388
Historian Expense	12,567	11,524	14,812	89,326	29,251	29,251	29,251
Cemetery Expense	597,871	222,447	221,328	239,915	223,075	223,075	223,075
Building Maintenance Expense	994,811	920,885	1,244,240	1,800,914	1,233,451	1,233,451	1,233,451
Street Lighting Expense	205,624	2,800,643	191,330	181,330	198,800	198,800	198,800
Public Works General Fund Expense	2,267,172	3,249,761	2,408,545	3,059,442	2,942,119	2,870,231	2,870,231
Road Fund Expense	7,106,467	5,927,265	5,980,665	8,566,785	6,276,790	6,276,790	6,276,790
Consolidated Sewer District Expense	3,940,102	3,959,648	3,952,116	3,634,921	4,070,596	4,070,596	4,070,596
Stormwater Drainage District Expense	947,057	909,936	983,012	877,738	1,031,484	1,031,484	1,031,484
LaSalle Landing Sewer District Expense	139	136	136		136	136	136
Bayshore Blvd Sewer				9,365	9,365	9,365	9,365
Orland Rd. Sanitary Sewer District Expense	14,424	14,424	14,149	16,139	16,139	16,139	16,139
Rock Beach Rd Sewer District Expense	8,707	8,707	8,302	7,236	7,236	7,236	7,236
Total Expense	17,076,461	19,007,705	16,071,590	19,639,487	17,131,830	17,059,942	17,059,942
Parks Revenues	61,800	22,770	25,000		14,000	14,000	14,000
Historian Revenues	567						
Cemetery Revenues	184,516	225,696	167,000	143,000	143,000	149,000	149,000
Building Maintenance Revenues	218,947	218,947	135,200	212,941	255,626	255,626	255,626
Street Lighting Revenues				32,970	32,970	32,970	32,970
Public Works General Fund Revenues	188,118	281,205	266,600	182,100	342,400	342,400	342,400
Road Fund Revenues & Fund Balance	3,680,211	2,827,794	2,418,510	1,803,841	2,167,841	2,167,841	2,167,841
Consolidated Sewer District Revenue & Fund Balance	455,424	193,191	502,936	39,686	300,311	300,311	300,311
Stormwater Drainage District Revenue & Fund Balance	1,102	29,677	13,000	3,000	13,000	13,000	13,000
LaSalle Landing Sewer District Revenue							
Bayshore Blvd Sewer							
Orland Rd. Sanitary Sewer District Revenue							
Rock Beach Rd Sewer District Revenue							
Total Revenues & Fund Balances	4,790,685	3,799,280	3,528,246	2,384,568	3,269,148	3,275,148	3,275,148

	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Parks Net Expense to Tax Levy	919,720	959,560	1,027,955	1,156,376	1,079,388	1,079,388	1,079,388
Historian Net Expense to Tax Levy	12,000	11,524	14,812	89,326	29,251	29,251	29,251
Cemetery Net Expense to Tax Levy	413,355	-3,249	54,328	96,915	80,075	74,075	74,075
Building Maintenance Net Expense to Tax Levy	775,864	701,938	1,109,040	1,587,973	977,825	977,825	977,825
Street Lighting Net Expense to Tax Levy	158,762	2,749,859	170,000	127,030	144,500	144,500	144,500
Public Works General Fund Net Expense to Tax Levy	2,079,054	2,968,555	2,141,945	2,877,342	2,599,719	2,527,831	2,527,831
Road Fund Net Expense to Tax Levy	3,426,256	3,099,471	3,562,155	6,762,944	4,108,949	4,108,949	4,108,949
Total Net Expense to Tax Levy	7,785,011	10,487,659	8,080,235	12,697,906	9,019,707	8,941,819	8,941,819
Street Lighting Special Assessments	46,862	50,783	21,330	54,300	21,330	21,330	21,330
Consolidated Sewer District Special Assessment	3,484,678	3,766,457	3,449,180	3,595,235	3,770,285	3,770,285	3,770,285
Stormwater Drainage District Special Assessment	945,955	880,259	970,012	874,738	1,018,484	1,018,484	1,018,484
LaSalle Landing Sewer District Special Assessment	139	136	136	136	136	136	136
Bayshore Blvd Sewer					9,365	9,365	9,365
Orland Rd. Sanitary Sewer District Special Assessment	14,424	14,424	14,149	16,139	16,139	16,139	16,139
Rock Beach Rd Sewer Special Assessment	8,707	8,707	8,302	7,236	7,236	7,236	7,236
	4,500,765	4,720,766	4,463,109	4,547,784	4,842,975	4,842,975	4,842,975
Department Total Net Expense to Property Owners	12,285,776	15,208,425	12,543,344	17,245,690	13,862,682	13,784,794	13,784,794

		2025	2026
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	5.00	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	19.00	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	2.00	2.00
	Dispatcher	0.00	0.00
	Auto Mechanic Foreman	1.00	1.00
	Tree Trimmer	2.00	2.00
	Laborer	19.00	19.00
	Cemetery Operations Specialist	1.00	1.00
	Drafting Technician	1.00	1.00
	Subtotal, Full Time	76.00	76.00

		2025	2026
Part Time	Light Laborer, PT	0.00	0.00
	Cleaner, PT	4.00	4.00
	Town Historian	1.00	1.00
	Subtotal, Part Time	<u>5.00</u>	<u>5.00</u>
Seasonal	Seasonal Laborer	9.00	9.00
	Subtotal, Seasonal	<u>9.00</u>	<u>9.00</u>
	Department Total	<u><u>90.00</u></u>	<u><u>90.00</u></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			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
Budget Summary:								
001 - 7140	0100	Salaries	699,609	733,507	817,027	856,163	856,163	856,163
001 - 7140	2000	Equipment						
001 - 7140	4000	Services & Supplies	484,581	335,774	346,772	353,934	344,672	344,672
001-9000	6000	Principal on Debt	245,000	257,000	245,000	245,000	245,000	245,000
001-9000	7000	Interest in Debt	275,400	283,838	290,973	255,800	215,300	215,300
001 - 7140	8000	Employee Fringe Benefits	210,246	252,588	335,207	390,122	332,674	332,674
	Total		1,914,836	1,862,707	2,034,979	2,101,019	1,993,809	1,993,809
Revenue:								
001- 0001	2001	Recreation Program Fees	562,653	752,113	626,000	645,000	720,000	720,000
001- 0001	2012	Concession Sales-McAvoy	786					
001-0001	2025	Recreation Memberships	114,516	44,727	126,500	100,000	125,000	125,000
001-0001	2410/2400	Rental of Property	6,318	57,826	62,600	62,600	50,100	50,100
001- 0001	3820	State Aid - Youth Programs	12,382		5,000	5,000	5,000	5,000
001-0001	2655	Minor Sales		920	1,000	1,500	1,500	1,500
	Total		696,655	855,586	821,100	814,100	901,600	901,600
			1,218,181	1,007,121	1,213,879	1,286,919	1,092,209	1,092,209

Net Cost to Town Property Tax Levy

		2025	2026
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	3.00	1.00
	Special Events Assistant	2.00	1.00
	Front Desk Staff	11.00	13.00
	Fitness Attendants	6.00	7.00
	Office Clerk IV	1.00	1.00
	Office Clerk II	1.00	1.00
	Total, Part Time	24.00	24.00
Seasonal	Playground Director	0.00	1.00
	Office Clerk	0.00	0.00
	Sr. Recreation Staff	4.00	4.00
	Playground Director	6.00	5.00
	Playground Counselor	36.00	36.00
	Camp Director	4.00	4.00
	Camp Counselor	21.00	21.00
	Recreation Assistant	1.00	0.00
	Recreation Assistant	2.00	0.00
	Total, Seasonal	74.00	71.00
	Total, FT and Seasonal	105.00	102.00

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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 6772	0100	Salaries	43,487	48,163	48,760	45,776	45,776	45,776	45,776
001 - 6772	2000	Equipment	65,000						
001 - 6772	4000	Services & Supplies	52,890	85,868	41,928	43,186	41,166	41,166	41,166
001 - 6772	8000	Employee Fringe Benefits	33,569	41,614	45,101	46,979	46,178	46,178	46,178
		Total	194,946	175,645	135,789	135,941	133,120	133,120	133,120
Revenue:									
001-0001	4772.6772	Programs for the Aging	65,000	71,729					
001- 0001	1972	Fees, Programs for the Aging	14						
001- 0001	1972	Program for Aging Sr Enrichment	36,318	1,521	50,000	55,000	6,000	6,000	6,000
		Total	101,332	73,251	50,000	55,000	6,000	6,000	6,000
			93,614	102,395	85,789	80,941	127,120	127,120	127,120

Net Cost to Town Property Tax Levy

Staff Summary	2025	2026
Recreation Supervisor	0.50	0.00
Recreation Leader	0.50	1.00
Total FT	1.00	1.00
 Clerk, PT	 0.00	 0.00
Total PT	0.00	0.00
 Total, FT and PT	 1.00	 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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 6773	0100	Salaries	61,498	58,031	67,481	75,456	75,456	75,456	75,456
001 - 6773	2000	Equipment							
001 - 6773	4000	Services & Supplies	52,595	72,639	75,735	75,903	75,728	75,728	75,728
001 - 6773	8000	Employee Fringe Benefits	25,206	21,389	41,815	50,604	40,528	40,528	40,528
Total			139,299	152,059	185,031	201,963	191,712	191,712	191,712
Revenue:									
001- 0001	1973/1989	Nutrition Program	12,137	15,339	17,000	17,000	14,500	14,500	14,500
001- 0001	4772	Federal Aid - Programs for Aging	90,329	67,693	76,000	65,000	65,000	65,000	65,000
Total			102,466	83,032	93,000	82,000	79,500	79,500	79,500
			36,833	69,028	92,031	119,963	112,212	112,212	112,212

Net Cost to Town Property Tax Levy

Staff Summary	2025	2026
Recreation Supervisor	0.50	1.00
Recreation Leader	0.50	0.00
Total, FT	1.00	1.00
Nutrition Aide, PT	1.00	1.00
Total, FT and PT	2.00	2.00

Bureau Summary:	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Playgrounds & Recreation Total Expenses	2,249,081	2,190,412	2,355,799	2,438,923	2,318,641	2,318,641	2,318,641
Playgrounds & Recreation Total Revenue	900,453	1,011,868	964,100	951,100	987,100	987,100	987,100
Playgrounds & Recreation Net Cost to Town Property Tax Levy	1,348,628	1,178,544	1,391,699	1,487,823	1,331,541	1,331,541	1,331,541

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.

Budget Summary:			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 3410	0100	Salaries	109,919	106,347	116,541	118,822	118,822	118,822	118,822
001- 3410	2000	Equipment	19,199	1,800		1,000			
001- 3410	4000	Services & Supplies	16,239	11,137	10,670	12,335	11,347	11,347	11,347
001- 3410	8000	Employee Fringe Benefits	48,448	78,379	91,097	105,652	104,632	104,632	104,632
Total			193,805	197,663	218,308	237,809	234,801	234,801	234,801
Revenue									
001- 0001	1561	Fire Prevention Permits	39,313	47,041	47,000	51,500	52,000	52,000	52,000
001- 0001	2665	Sale of Equipment		7,576					
Net Cost to Town Property Tax Levy			154,492	143,047	171,308	186,309	182,801	182,801	182,801
Staff Summary:									
			2025	2026					
Fire Marshal			1.0	1.0					
Assistant Fire Marshal			1.0	1.0					
Total FT & PT			2.0	2.0					

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.

			2023	2024	2025	2026	2026	2026	2026	
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget	
Budget Summary:										
001- 3620	0100	Salaries	250,592	148,830.6	263,648	230,084	230,084	230,084	230,084	
001- 3620	2000	Equipment								
001- 3620	4000	Services & Supplies	29,193	27,867.72	30,701	21,203	20,008	20,008	20,008	
001- 3620	8000	Employee Fringe Benefits	123,561	126,501.4	114,658	98,466	92,357	92,357	92,357	
		Total		403,346	303,200	409,007	349,753	342,449	342,449	
Revenue										
001- 0001	1255	Admin Engineering Fees	1,060		500	500	500	500	500	
001- 0001	1560	Building Permit Inspect. Fees	173,205	102,352	200,000	200,000	200,000	200,000	200,000	
001- 0001	1562	Electrical Inspection License	500	900	750	750	750	750	750	
001- 0001	1563	Rental Prop. Inspection Fees	23,300	29,600	30,000	30,000	30,000	30,000	30,000	
001- 0001	1564	Vacant Property Registration	1,100	900	1,500	1,000	1,000	1,000	1,000	
001- 0001	2503	Plumber License	4,400	3,450	4,000	5,000	5,000	5,000	5,000	
001- 0001	2565	Plumber Permits	9,795	9,878	10,000	10,000	10,000	10,000	10,000	
001-0001	15605	Short Term Rental Reg & Enforce				47,500	47,500	47,500	47,500	
001- 0001	2655	Sale of Maps & Copies	500	1,750		1,500	2,000	2,000	2,000	
001- 0001	2801	Labor Chargeback IHIP Program						31,507	31,507	
		Total		213,860	148,830	246,750	296,250	296,750	328,257	328,257
Net Cost to Town Property Tax Levy				189,486	154,370	162,257	53,503	45,699	14,192	14,192

	2025	2026
Director of Development Svcs	0.50	0.00
Code Compliance Coordinator	1.00	1.00
Office Clerk III	1.00	0.00
Building Inspector	0.74	1.00
Assistant Building Inspector	1.00	1.00
Office Clerk IV	1.00	1.00
Total Full Time	5.24	4.00
 Clerk, PT	1.00	1.00
Office Clerk III	1.00	1.00
 Total, FT & PT	<u>7.24</u>	<u>6.00</u>

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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 3650	4000	Services & Supplies	47,857	19,296	30,000	30,000	30,000	30,000	30,000
Revenue:									
001-0001	1289	Property Clean up Charges	96,531	58,776	90,000	90,000	90,000	90,000	90,000
001-0001	1570	Demo of Unsafe Bldgs							
Total Revenue			96,531	58,776	90,000	90,000	90,000	90,000	90,000
Net Cost to Town Property Tax Levy *			-48,674	-39,480	-60,000	-60,000	-60,000	-60,000	-60,000

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

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Code Enforcement and Bldg Svrs Total Expense									
			451,203	322,496	439,007	379,753	372,449	372,449	372,449
Code Enforcement & Bldg Svrs Total Revenue			310,391	207,606	336,750	386,250	386,750	418,257	418,257
Code Enforcement & Bldg Svrs Net Cost to Property Tax Levy			140,812	114,889	102,257	-6,497	-14,301	-45,808	-45,808

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 Special Use permits as appropriate and authorized by the Town Code.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8010	0100	Salaries		500		1,200			
001- 8010	4000	Services & Supplies		3,066	3,122	3,160	2,700	2,580	2,580
001- 8010	8000	Employee Fringe Benefits		37		91			
	Total			3,603	3,122	4,451	2,700	2,580	2,580
Revenue									
001- 0001	2110	Zoning Fees		6,950	11,475	7,250	10,000	10,000	10,000
	Net Cost to Town Property Tax Levy			-3,347	-8,353	-2,799	-7,300	-7,420	-7,420
Staff Summary			2025	2026					
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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8020	0100	Salaries	116,300	92,936	99,513	147,593	147,593	147,593	147,593
001- 8020	2000	Equipment							
001- 8020	4000	Services & Supplies	89,613	66,033	3,506	4,255	3,937	3,937	3,937
001- 8020	8000	Employee Fringe Benefits	76,899	50,506	65,292	63,424	61,868	61,868	61,868
	Total		282,812	209,475	168,311	215,272	213,398	213,398	213,398
Charges to the Consolidated Sewer Fund									
001- 0001	2189	Administrative Fees	3,842	1943.25	5,500	2,000	2,000	2,000	2,000
001- 0001	21001	Engineering Review		18,737	30,000	30,000	30,000	30,000	30,000
001- 0001	2189	Engineering Application Fees	3,000	3,300	3,500	3,500	3,500	3,500	3,500
001-2801	8020	Interfund revenues							
	Total		6,842	23,981	39,000	35,500	35,500	35,500	35,500
Net Cost to Town Property Tax Levy			275,970	185,494	129,311	179,772	177,898	177,898	177,898
Staff Summary			2025	2026					
Director of Development Services			0.50	1.00					
Clerk II / w Typing			1.00	1.00					
	Total		1.50	2.00					

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.

Budget Summary:	2001- 1441	4000	Services & Supplies	2023	2024	2025	2026	2026	2026	2026
				Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
	001- 0001	1441	Charges for Site Plan Reviews	39,255	18,891	30,000	20,000	20,000	20,000	20,000
			Net Cost to Town Property Tax Levy	23,098						
				16,157	18,891	30,000	20,000	20,000	20,000	20,000

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.

Budget Summary:	2001- 8021	0100	Salaries	2023	2024	2025	2026	2026	2026	2026
				Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
	001- 8021	2000	Equipment	700		2,400				
	001- 8021	4000	Services & Supplies	2,199	2,480	2,756	2,318	2,100	2,100	2,100
	001- 8021	8000	Employee Fringe Benefits	50		184				
		Total		2,949	2,480	5,340	2,318	2,100	2,100	2,100
Revenue										
001- 0001	1255	Clerk Fees EPOD Permit								
001- 0001	2115	Planning Board Fees	8,350	11,470	9,500	10,000	10,000	10,000	10,000	10,000
001- 0001	2116	Town Board Application Fees	2,100	8,200	4,500	8,000	8,000	8,000	8,000	8,000
		Total		10,450	19,670	14,000	18,000	18,000	18,000	18,000
		Net Cost to Town Property Tax Levy		-7,501	-17,190	-8,660	-15,682	-15,900	-15,900	-15,900
Staff Summary			2025	2026						
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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8090	4360	Misc. Expenses		62		150			
001- 8090	4382	postage							
	Total		2025	2026	62	0	150	0	0
Staff Summary									
Chairperson			1.0	1.0					
Board Member			<u>7.0</u>	<u>7.0</u>					
	Total		8.0	8.0					
Planning & Zoning									
Planning & Zoning Total Expense			328,681	233,968	208,252	240,290	238,078	238,078	238,078
Planning & Zoning Total Revenue			47,340	55,126	60,250	63,500	63,500	63,500	63,500
Planning & Zoning Net Cost to Property Tax Levy			<u>281,341</u>	<u>178,842</u>	<u>148,002</u>	<u>176,790</u>	<u>174,578</u>	<u>174,578</u>	<u>174,578</u>

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
Department Total Costs	973,689	754,127	865,567	857,852	845,328	845,328	845,328
Department Total Revenues	397,044	317,349	444,000	501,250	502,250	533,757	533,757
Net Cost to Town Property Tax Levy	576,645	436,778	421,567	356,602	343,078	311,571	311,571
Staff Summary, Department Total			2025	2026			
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	1.00			
Clerk II / w Typing			1.00	1.00			
Office Clerk III			1.00	0.00			
Office Clerk IV			1.00	1.00			
Assistant Building Inspector			1.00	1.00			
Total FT			8.74	8.00			
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		2023	2024	2025	2026	2026	2026
Budget Summary:		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
001-3120	0100 Salaries, OT, etc.- Police Officers	7,250,575	6,653,785	7,129,934	7,452,081	7,252,081	7,252,081
001-3120	0103 Salaries, OT, etc.- non Police	426,565	374,161	405,973	423,758	423,758	423,758
001-3120	0105 School Crossing Guards	197,725	208,828	260,950	260,260	260,260	260,260
001-3120	1000 Subtotal, Salaries & Wages	7,874,865	7,236,774	7,796,857	8,136,099	7,936,099	7,936,099
001-3120	2000 Equipment	274,053	265,898	11,000	252,060	67,560	67,560
001-3120	4000 Services & Supplies	767,440	711,723	754,128	875,038	824,899	824,899
001-9000	6000 Principal on Debt					56,500	56,500
001-9000	7000 Interest on Debt						56,500
001-3120	8000 Employee Fringe Benefits	4,687,309	5,118,939	5,706,338	6,351,860	6,203,345	6,203,345
Total Costs		13,603,667	13,333,335	14,268,323	15,615,057	15,088,403	15,088,403
Revenue:							
001- 1520	1520 Vehicle Impound Fees	2,430		10,000	140,000	140,000	140,000
001- 1520	1521 Fingerprint Fees	473	1,585	700	1,500	1,500	1,500
001- 1520	1522 Police Reports - Copies	1,809	753	500	600	600	600
001-1589	3120 Public Safety Income-Other	271,599	435,441	300,000	350,000	350,000	350,000
001- 2389	2390 Stop DWI Grant - County	-2,851	23,837	16,427	10,000	10,000	10,000

		2023	2024	2025	2026	2026	2026
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
001- 2655	3120 Police Auction		350	10,000	12,000	12,000	12,000
001- 2665	3120 Sale of Equipment	13,173	6,290	8,000			
001- 2680	3120 Insurance Recoveries	29,166	61,523	30,000	30,000	30,000	30,000
001- 2771	3120 Miscellaneous Revenue	788,908	1,270				
001-3089	2391 Underaged Alch. Enf'cmt. Grant		2,700				
001- 3089	3089 NY State Div. For Youth Grant	4,574		4,000	4,000	4,000	4,000
001- 3089	3120 NYS Grant	16,160					
001- 3089	3091 Police Safety Grant	12,136		14,100	9,000	9,000	9,000
001- 3389	3389 NY Safety Grant	9,414	30,576		6,000	6,000	6,000
001- 4389	4393 Bullet Proof Vest Grant		294	5,568	10,000	10,000	10,000
001- 4389	4395 School safety grant			206,136			
001- 4389	4395 BYRNE JAG - 2011 Grant						
001- 4389	4396 BYRNE JAG - 2010 Grant						
001- 4389	4389 DOJ Receipt			17,466			
001-4389	4396 Stonegarden	13,228	7,274	9,340	23,778	23,778	23,778
	Total	1,163,213	798,069	413,067	596,878	596,878	596,878
	Net Cost to Town Property Tax Levy	12,440,454	12,535,266	13,855,256	15,018,179	14,491,525	14,491,525

Staff Summary:

	2025	2026
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	36.00	36.00
Investigator (police officer)	4.00	4.00
 Subtotal	 53.00	 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	 2.00	 2.00
Purchasing Clerk	1.00	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	 34.00	 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.

		2023	2024	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
Budget Summary:		Actual	Actual					
001-3510	0100 Salaries	64,780	80,470	66,821	71,581	71,581	71,581	71,581
001-3510	2000 Equipment							
001-3510	4000 Services & Supplies	12,710	9,435	23,071	19,290	17,886	17,886	17,886
001-3510	8000 Employee Fringe Benefits	21,193	28,291	26,844	29,631	29,573	29,573	29,573
Total Costs		98,683	118,196	116,736	120,502	119,040	119,040	119,040
Revenue:								
001- 1550	1550 Kennel Pound Fees	1,068	5,450	5,000	5,000	5,000	5,000	5,000
001- 2544	2544 Dog license	13,483	14,122	16,900	10,000	15,000	15,000	15,000
001- 1550	2590 Permits		600	800	100	100	100	100
Total		14,551	20,172	22,700	15,100	20,100	20,100	20,100
Net Cost to Town Property Tax Levy		84,132	98,024	94,036	105,402	98,940	98,940	98,940
Staff Summary:		2025	2026					
Animal Control Officer		1.00	1.00					
Dog Control Officer		1.00	1.00	Total FT				
Dog Control Officer, PT		1.00	1.00	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.		

Budget Summary:			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
005 - 7410	0100	Salaries	1,183,834	1,162,145	1,224,192	1,264,877	1,264,877	1,264,877
005 - 7410	2000	Equipment	772	11,336				
005 - 7410	4050	Library Materials	179,919	180,338	180,000	180,000	180,000	180,000
005 - 7410	4000	Services & Supplies	411,733	360,458	376,375	473,499	411,469	411,469
005 - 9000	6000	Principal on Debt	340,000	345,000	355,000	360,000	360,000	360,000
005 - 9000	7000	Interest on Debt	282,650	275,800	268,800	261,650	261,650	261,650
005 - 7410	8000	Employee Fringe Benefits	409,615	440,050	507,914	579,965	566,085	566,085
005 - 7410	9000	Transfers						
			Total	2,808,523	2,775,127	2,912,281	3,119,991	3,044,081
Revenue:								
005 - 0005	2080	Miscellaneous Income	70,141	76,653	76,000	73,870	73,870	73,870
005 - 0005	2082	Library Fines	38,351	29,881	28,260	17,717	17,717	17,717
005 - 0005	2655	Sales of Copies	2,458					
005 - 0005	2701,74	Refund, Prior Year Expense		7,015				
005 - 0005	3889	State Aid	14,642	16,696	14,600	14,600	14,600	14,600
005 - 0005	3890	State Grant						
			Total	125,592	130,244	118,860	106,187	106,187
				125,592	130,244	118,860		106,187
Operating Fund Balance								
Net Cost to Town Property Tax Levy			2,682,931	2,644,883	2,793,421	3,013,804	2,937,894	2,937,894

Staff Summary

	2025	2026
Library Director	1.0	1.0
Librarian I	0.0	1.0
Librarian III	1.0	1.0
Librarian II	4.0	3.0
Library Assistant	4.0	4.0
Library Clerk	2.0	2.0
Asst Library Director	1.0	1.0
Sr. Library Clerk	1.0	1.0
Subtotal, Full Time	<u>14.0</u>	<u>14.0</u>
Library Assistant - PT	7.0	9.0
Library Assistant - Sub PT	1.0	0.0
Librarian I Substitute	5.0	6.0
Librarian	1.0	0.0
Librarian II	1.0	1.0
Library Clerk Part Time	8.0	7.0
Sub Library Clerk Part Time	2.0	4.0
Library Page Part Time	5.0	6.0
Subtotal, Part Time	<u>30.0</u>	<u>33.0</u>
Department Total, FT and PT	<u><u>44.0</u></u>	<u><u>47.0</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.

Budget Summary:			2023 Actual	2024 Actual	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
001 - 1110	0100	Salaries	536,087	523,390	562,446	568,052	575,823	581,823	581,823
001 - 1110	2000	Equipment		28,900					
001 - 1110	4000	Services & Supplies	47,380	45,017	51,111	64,139	54,887	54,887	54,887
001 - 1110	8000	Employee Fringe Benefits	245,276	244,350	274,211	291,010	270,682	270,758	270,758
Total			857,643	812,757	887,768	923,201	901,392	907,468	907,468
Revenue:									
001-0001	2610	Fines & Bail Forfeitures	84,822	83,333	100,000	100,000	100,000	100,000	100,000
001-0001	2389	Reimb'mt Interpreter Services	6,230	7,124	6,000	11,500	11,500	11,500	11,500
001-0001	2610	Bail Poundage	786	838	1,000	1,000	1,000	1,000	1,000
001-0001	2771	Forfeited Bail	13,510	37,948	12,000	12,000	12,000	12,000	12,000
001-0001	3089	NYS Court Grant		28,900					
Total			134,248	129,242	119,000	124,500	124,500	124,500	124,500
Net Cost to Town Property Tax Levy									
			723,395	683,514	768,768	798,701	776,892	782,968	782,968

Staff Summary:	2025	2026
Town Justice	3.0	3.0
Clerk to Town Justice	3.0	3.0
Deputy Court Clerk	1.0	1.0
Clerk III	1.0	1.0
Court Administrator	1.0	1.0
Subtotal, Full Time	<u>9.0</u>	<u>9.0</u>
Court Attendants, Part time	6.0	4.0
Clerk, Part Time	1.0	2.0
Subtotal, Part Time	<u>7.0</u>	<u>6.0</u>
Total, Full Time and Part Time	<u><u>16.0</u></u>	<u><u>15.0</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.

Budget Summary:		2023	2024	2025	2026	2026	2026	2026
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1081	1081 Payment In Lieu of taxes - COMIDA	50,881	27,012	29,055				
001- 1081	1082 Payment In Lieu of taxes - Other	200,649	271,114	254,586	295,409	305,409	305,409	305,409
001- 1090	0000 Tax Collection Installment Fees	223,201	200,529	218,000	210,000	215,000	215,000	215,000
001- 1120	0000 Sales Tax (Distributed by County)	7,090,767	7,095,252	7,000,000	7,000,000	7,100,000	7,100,000	7,100,000
001- 1170	0000 Franchise - Cable TV *	547,582	491,940	550,000	450,000	495,000	495,000	495,000
001- 2401	0000 Interest on Investments	56,033	39,356	33,000	60,000	60,000	60,000	60,000
001- 0001	2660 Sale Of Real Estate	7,700						
001- 0001	2665 Sale Of Equipment	1,000						
001- 0001	2701 Refund Prior Year Expense	90,532	59,474	37,000				
001-2750	0000 Aim Related Payments NYS							
001- 2771	0000 Miscellaneous Income	20,461	61,546	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	613,283	613,283
001- 3005	3005 Mortgage Tax (Distributed by County)	960,329	1,187,778	990,000	990,000	1,000,000	1,000,000	1,000,000
001- 5031	0000 Interfund Transfers							
001- 3089	NYS Grant		52,903					
001-5031	Interfund transfers		660,637	55,588				
Total		9,862,418	10,760,823	9,795,512	9,633,692	9,803,692	9,803,692	9,803,692

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

Franchise Fee Total	Unallocated:	547,582	491,940	550,000	450,000	495,000	495,000	495,000
	ICATV:	47,897	43,065	54,000	45,000	0	0	0
	TOTAL	595,479	535,005	604,000	495,000	495,000	495,000	495,000

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.

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	Percent of Total			
		Principal	Interest	Total	Total
001 1620	Town Hall	47,955	7,835	55,790	2.9%
001 1621	Public Safety Building	50,000	2,800	52,800	2.8%
001 1640	Public Works Operation Center	70,000	644,677	714,677	37.4%
001 5410	Sidewalk Plowing	62,066	12,178	74,244	3.9%
001 5411	Sidewalk Construction	132,000	44,775	176,775	9.3%
001 7110	Parks	99,002	36,967	135,969	7.1%
001 7140	Recreation	245,000	215,300	460,300	24.1%
001 8160	Solid Waste Management	53,714	11,274	64,988	3.4%
001 8560	Tree Program	94,132	23,632	117,764	6.2%
001 3120	Police	56,500	0	56,500	3.0%
		910,369	999,438	1,909,807	100.0%
General / Undistributed (from above)		0	0	0	0.0%
Total General Fund Debt Service		910,369	999,438	1,909,807	100.0%

Insurance	2023	2024	2025	2026	2026	2026	
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001-1910 4180 Insurance Premium	130,456	122,751	117,544	130,703	130,703	130,703	130,703

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	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary: 001- 1670 4000 Expenses	57,277	49,904	10,605	11,605	9,105	9,105	9,105
Subtotal	57,277	49,904	10,605	11,605	9,105	9,105	9,105

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	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001- 1920 4000 Municipal Association Dues	1,950	1,950	1,950	2,300	2,300	2,300	2,300
001- 1930 4000 Judgements & Claims		4,087	10,000	10,000	10,000	10,000	10,000
001- 1989 4120 Unallocated		15,649					
001- 1950 4000 Taxes & Assessments	18,103	20,277	22,000	22,000	22,000	22,000	22,000
001-4540 4120 Ambulance (EMS) Services	425,185	420,830	450,000	450,000	450,000	450,000	450,000
Subtotal	445,238	462,793	483,950	484,300	484,300	484,300	484,300
Revenue:							
001- 3389							
Net Cost to Town Property Tax Levy	445,238	462,793	483,950	484,300	484,300	484,300	484,300

Summary of General Unallocated Expenses	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Insurance	130,456	122,751	117,544	130,703	130,703	130,703	130,703
Central Printing and Mailing	57,277	49,904	10,605	11,605	9,105	9,105	9,105
General Unallocated Expenses	445,238	462,793	483,950	484,300	484,300	484,300	484,300
Total, Net Cost to Town Property Tax Levy	632,971	635,448	612,099	626,608	624,108	624,108	624,108

Bureau: Town Board

Fund: General

Account: 001 - 1010

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.

Budget Summary:		2023	2024	2025	2026	2026	2026
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
001- 1010	0104 Salaries, Four Councilpersons	51,356	54,709	56,896	57,954	52,896	56,896
001- 1010	4000 Services & Supplies		225	500	500	100	100
001- 1010	8000 Employee Fringe Benefits	97,315	57,607	68,163	76,420	11,267	66,022
Total, Net Cost to Town Property Tax Levy		148,671	112,541	125,559	134,874	64,263	123,018

Staff Summary:

	2025	2026
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.

Budget Summary:			2023	2024	2025	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget
001- 1220	0100	Salaries	287,568	259,059	216,409	221,656	168,603	196,725
001- 1220	2000	Equipment						
001- 1220	4000	Services & Supplies	4,547	6,147	7,095	21,064	6,522	6,522
001- 1220	8000	Employee Fringe Benefits	71,003	63,682	63,406	77,100	54,089	59,815
Total, Net Cost to Town Property Tax Levy			363,118	328,888	286,910	319,820	229,214	263,062

Staff Summary:

	2025	2026
Town Supervisor	1.00	1.00
Assistant to the Supervisor	1.00	1.00
Secretary to the Supervisor, PT	1.00	1.00
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		2023	2024	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
Budget Summary:		Actual	Actual					
001 - 1315	0100 Salaries	346,974	359,033	331,028	393,704	354,172	354,172	354,172
001 - 1315	2000 Equipment							
001 - 1315	4000 Services & Supplies	23,709	45,005	11,815	13,439	13,157	13,157	13,157
001 - 1315	8000 Employee Fringe Benefits	180,392	202,003	203,077	297,852	235,298	235,298	235,298
	Total	551,075	606,041	545,920	704,995	602,627	602,627	602,627
Revenue:								
Charges to the Community Development Block Grant		60,717	60,562	72,127	80,252	80,252	80,252	80,252
Charges to the Consolidated Sewer District		124,188	122,015	150,464	159,639	125,440	125,440	125,440
Charges to the Storm Water Drainage		7,990	8,367	9,744	10,467	4,648	4,648	4,648
Charges to the Sea Breeze Water District		8,670	8,930	8,930	8,930	8,930	8,930	8,930
	Total	201,565	199,874	241,265	259,288	219,270	219,270	219,270
Net Cost to Town Property Tax Levy		349,510	406,166	304,655	445,707	383,357	383,357	383,357

Staff Summary:

	2025	2026
Comptroller	1.0	1.0
Account Clerk	0.0	1.0
Sr. Account Clerk	1.0	1.0
Management Assist	1.0	1.0
Asst. to Comptroller	2.0	1.0
Total Full Time	5.0	5.0
Asst. to Compt, PT	1.0	1.0

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.

		2023	2024	2025	2026	2026	2026
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Adopted Budget
Budget Summary:							
001 - 1320	4000	Services	52,248	52,186	48,095	52,500	54,700
Net Cost to Town Property Tax Levy			52,248	52,186	29,500	52,500	54,700
Comptroller Total Expense			603,323	658,227	594,015	757,495	657,327
Comptroller Total Revenue			201,565	199,874	241,265	259,288	219,270
Comptroller Net Cost to Town Property Tax Levy			401,758	458,353	352,750	498,207	438,057

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.		

Budget Summary:			2023	2024	2025	2026	2026	2026	2026		
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget		
001 - 1430	0100	Salaries	197,593	183,485	263,195	274,451	253,064	274,451	274,451		
001 - 1430	2000	Equipment									
001 - 1430	4000	Services & Supplies	36,390	31,517	31,530	51,451	49,966	49,966	49,966		
001 - 1430	4000	Legal Counsel									
001 - 1430	8000	Employee Fringe Benefits	86,548	111,968	150,807	169,817	167,153	168,788	168,788		
Total			320,531	326,970	445,532	495,719	470,183	493,205	493,205		
Revenue:											
Charges to the Consolidated Sewer District			48,243	49,761	88,111	75,162	75,162	75,162	75,162		
Charges to the Sea Breeze Water District			2,845	3,045	3,045	3,045	3,045	3,045	3,045		
001-2771	Miscellaneous Revenue			1,000	2,000		2,000	2,000	2,000		
Total			51,088	53,806	93,156	78,207	80,207	80,207	80,207		
Net Cost to Town Property Tax Levy			269,443	273,165	352,376	417,512	389,976	412,998	412,998		
Staff Summary:											
			2025	2026							
Coordinator of Diversity, Equity, Inc.			1.0	1.0							
Personnel Analyst			1.0	1.0							
Director of Personnel			1.0	1.0							
Payroll Clerk			1.0	1.0							
Total Full Time			4.0	4.0							
Safety & Training Officer, PT			1.0	1.0							
Total, FT and PT			5.0	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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1420	4000	Services - General Retainer	591,195	569,650	400,000	400,000	400,000	400,000	400,000
001 - 1420	4000	Services - Planning & Zoning	122,491	217,462	60,000	101,334	60,000	60,000	60,000
001 - 1420	4000	Services & Supplies							
001 - 1420	8000	Employee Fringe Benefits							
	Total		713,686	787,112	460,000	501,334	460,000	460,000	460,000
Charges to the Consolidated Sewer Fund									
Net Cost to Town Property Tax Levy									
			713,686	787,112	460,000	501,334	460,000	460,000	460,000

Staff Summary: 2025 2026

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	<u>0</u>	<u>0</u>
Total, FT and PT	<u>0</u>	<u>0</u>

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		2023	2024	2025	2026	2026	2026	2026
Budget Summary:		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001 - 1680	0100 Salaries	152,067	149,226	151,004	159,537	177,566	177,566	177,566
001 - 1680	2000 Equipment	9,277	15,886	6,500	74,100	54,100	54,100	54,100
001 - 1680	4000 Services & Supplies	209,429	230,378	322,121	360,329	343,254	343,254	343,254
001 - 1680	8000 Employee Fringe Benefits	28,424	38,200	39,301	44,540	48,151	48,151	48,151
Total		399,197	433,690	518,926	638,506	623,071	623,071	623,071
Revenue:								
001 - 2665	1680 Sale of Equipment	447						
Charges to the Sea Breeze Water District		800	844	844	844	844	844	844
Total		1,247	844	844	844	844	844	844
Net Cost to Town Property Tax Levy		397,950	432,846	518,082	637,662	622,227	622,227	622,227
Staff Summary:								
		2025	2026					
Director of Information Tech		1.00	1.00					
Network Technician		1.00	1.00					
Total		2.00	2.00					

Operation: Information Technology Projects

Fund: General

Account No. 001-1681

This account contains the budget for projects intended to enhance information technology throughout town government.

Budget Summary:	2023		2024		2025		2026		2026		2026
	Actual		Actual		Adopted Budget		Department Request		Tentative Budget		Preliminary Budget
001 - 1681 2000 Computer Hardware & Software		142,865		29,472							
001 - 1681 4000 Services		37,402		3,864							
001 - 9000 6000 Principal on Debt											
001 - 9000 7000 Interest on Debt											
Total, Net Cost to Town Property Tax Levy		180,267		33,336		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.

		2023	2024	2025	2026	2026	2026	2026
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:								
001 - 7989	0100 Salaries		27,361	15,369	26,260	18,029		
001 - 7989	2000 Equipment		5,624	1,023				
001 - 7989	4000 Services & Supplies		17,869	14,330	12,988	580		
001 - 7989	8000 Employee Fringe Benefits		15,480	3,982	4,975	3,669		
	Total		66,334	34,703	44,223	22,278		
001- 2770	2770 Cable TV Income		2,930	220				
001- 1170	7989 Franchise - Cable TV *		47,897	43,065	54,000	45,000		
	Total		50,827	43,285	54,000	45,000		
Net Cost to Town Property Tax Levy			15,507	-8,582	-9,777	-22,722		
Staff Summary		2025	2026	* Also see "Franchise - Cable TV" in the Unallocated Revenue budget.				
Production Assistant PT		1.00	1.00					
Bureau Total Expense			645,798	501,729	563,149	660,784	623,071	623,071
Bureau Total Revenue			52,074	44,129	54,844	45,844	844	844
Bureau Net Cost to Town Property Tax Levy			593,724	457,601	508,305	614,940	622,227	622,227
Department Staff Summary:		2025	2026					
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.		

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1355	0100	Salaries	246,293	211,551	247,230	250,928	250,928	250,928	250,928
001 - 1355	2000	Equipment							
001 - 1355	4000	Services & Supplies	62,809	35,942	44,528	77,680	57,230	57,230	57,230
001 - 1355	8000	Employee Fringe Benefits	95,367	90,897	73,262	138,981	132,630	132,630	132,630
		Total	404,469	338,390	365,020	467,589	440,788	440,788	440,788
Revenue:									
001 - 3704	0000	State Aid, Training of Assessor			500	5,250	5,250	5,250	5,250
001 - 3089	1356	State Aid - Value Maintenance							
001 - 1355	1255	Copier Charges	1,841	1,203	300	500	500	500	500
		Total	1,841	1,203	800	5,750	5,750	5,750	5,750
Net Cost to Town Property Tax Levy			402,628	337,187	364,220	461,839	435,038	435,038	435,038
Staff Summary:									
			2025	2026					
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.

Budget Summary:			2023 Actual	2024 Actual	2025 Adopted Budget	2026 Department Request	2026 Tentative Budget	2026 Preliminary Budget	2026 Adopted Budget
001 - 1356	1000	Salaries			6310				
001 - 1356	4000	Services & Supplies			46,982				
001 - 1356	8000	Employee Fringe Benefits			1,147				
		Total			54,439				
Revenue:									
Designated Appropriation from General Fund Balance									
		Total							
		Net Cost to Town Property Tax Levy			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			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1410	0100	Salaries	162,909	108,732	161,453	168,839	168,839	168,839	168,839
001 - 1410	2000	Equipment							
001 - 1410	4000	Services & Supplies	9,490	10,223	9,520	13,878	12,560	12,560	12,560
001 - 1410	8000	Employee Fringe Benefits	108,164	96,751	66,246	69,343	68,508	68,508	68,508
Total			280,563	215,706	237,219	252,060	249,907	249,907	249,907
Revenue:									
001 - 0001	1255	Hunting & Fishing Licenses	1,117	1,197	1,200	1,000	1,150	1,150	1,150
001 - 0001	1256	Marriage Licenses	5,838	5,253	5,500	5,500	5,500	5,500	5,500
001 - 0001	1259	Passport Fees	14,105	15,365	12,000	12,500	15,250	15,250	15,250
001 - 0001	1410	Postage & Copier Charges	272	236	200	200	250	250	250
001 - 0001	2440	Return Check Fees	540	640	690	600	600	600	600
001 - 0001	2501	Video Game License	820	820	1,600	1,600	1,600	1,600	1,600
001 - 0001	2502	Solicitors License	800	2,100	1,500	2,000	2,000	2,000	2,000
001 - 0001	2502	Solicitors Application Fees	1,600	600	2,000	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			1,875	500	300	300	300
001 - 0001	2530	Games of Chance Licenses	30	70	100	100	100	100	100
001 - 0001	2531	Games of Chance Proceeds	157	89					
001 - 0001	2540	Bingo Licenses	638	2,333	2,500	2,000	2,000	2,000	2,000
001 - 0001	2541	3% Bingo Fees	8,907	8,598	8,500	6,000	8,000	8,000	8,000
001 - 0001	2545	Bow Hunter Licenses	1,400	1,300	2,750	2,000	2,000	2,000	2,000
001 - 0001	2655	Passport Photos	7,487	16,135	6,000	6,500	9,600	9,600	9,600
Total			43,911	54,835	46,715	42,800	50,650	50,650	50,650
Net Cost to Town Property Tax Levy									
			236,652	160,872	190,504	209,260	199,257	199,257	199,257

Staff Summary:	2025	2026
Town Clerk	1.00	1.00
Office Clerk IV	1.00	1.00
Office Clerk III	1.00	1.00
Receptionist / Clerk PT	0.00	0.00
Total Full Time	3.00	3.00
Bingo Inspector, Part Time	1.00	1.00
Total	4.00	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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1330	0100	Salaries		125,574	143,664	74,385	75,839	75,839	75,839
001 - 1330	2000	Equipment							
001 - 1330	4000	Services & Supplies		31,939	38,600	30,125	40,572	40,150	40,150
001 - 1330	8000	Employee Fringe Benefits		32,255	33,808	17,799	20,056	19,339	19,339
		Total		189,768	216,072	122,309	136,467	135,328	135,328
Revenue:									
001 - 1232	0000	School Tax Coll'n. Reimburs'nt		16,883	14,600	10,000		15,750	15,750
001 -2801	1330	Inter-Fund Transfers		26,188	27,037	16,987	17,810	17,810	17,810
001-2801	0051	Inter-Fund Transfers-sbw		17,400	18,540	18,540	18,540	18,540	18,540
		Total		60,471	60,177	45,527	36,350	52,100	52,100
Net Cost to Town Property Tax Levy				129,297	155,895	76,782	100,117	83,228	83,228
Staff Summary:			2025	2026					
Town Clerk / Receiver of Taxes			0.00	0.00					
Dep. Receiver of Taxes			0.00	0.00					
Dep Town Clerk /Receiver of Taxes			1.00	1.00					
Total Full Time			1.00	1.00					
Clerk Seasonal, PT			3.00	3.00					

Operation: Records Management

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

Budget Summary:	001 - 1460 4000	Services & Supplies	2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
			3,357	4,915	8,100	8,200	7,700	7,700	7,700
	Total		3,357	4,915	8,100	8,200	7,700	7,700	7,700
001 - 1460	3060	State Aid - Records Management.							
Net Cost to Town Property Tax Levy			3,357	4,915	8,100	8,200	7,700	7,700	7,700

Town Clerk Total Cost	473,688	436,693	367,628	396,727	392,935	392,935	392,935
Town Clerk Total Revenue	104,382	115,011	92,242	79,150	102,750	102,750	102,750
Total Net Cost to Town Property Tax Levy	369,306	321,682	275,386	317,577	290,185	290,185	290,185

Department Staff Summary:	2025	2026
Town Clerk / Receiver of Taxes	1.00	1.00
Dep Town Clerk /Receiver of Taxes	1.00	1.00
Deputy Town Clerk	1.00	0.00
Office Clerk IV	1.00	1.00
Office Clerk III	1.00	1.00
Total Full Time	5.00	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	6.00	5.00
Clerk Seasonal, PT	3.00	3.00

	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Administration Total, Summary							
Unallocated Expense	632,971	635,448	612,099	626,608	624,108	624,108	624,108
Town Board Expense	148,671	112,541	125,559	134,874	64,263	123,018	123,018
Supervisor Expense	363,118	328,888	286,910	319,820	229,214	263,062	263,062
Comptroller Expense	603,323	658,227	594,015	757,495	657,327	657,327	657,327
Human Resources Expense	320,531	326,970	445,532	495,719	470,183	493,205	493,205
Attorney	713,686	787,112	460,000	501,334	460,000	460,000	460,000
Information Services Expense	645,798	501,729	563,149	660,784	623,071	623,071	623,071
Assessor Expense	458,908	338,390	365,020	467,589	440,788	440,788	440,788
Town Clerk Expense	473,688	436,693	367,628	396,727	392,935	392,935	392,935
Total Expense	4,360,694	4,125,999	3,819,912	4,360,950	3,961,889	4,077,514	4,077,514
Unallocated Revenue	9,862,418	10,760,823	9,795,512	9,633,692	9,803,692	9,803,692	9,803,692
Town Board Revenue							
Supervisor Revenue							
Comptroller Revenue	201,565	199,874	241,265	259,288	219,270	219,270	219,270
Human Resources Revenue	51,088	53,806	93,156	78,207	80,207	80,207	80,207
Attorney							
Information Services Revenue	52,074	44,129	54,844	45,844	844	844	844
Assessor Revenue (includes fund balance-Reväl.)	1,841	1,203	800	5,750	5,750	5,750	5,750
Town Clerk Revenue	104,382	115,011	92,242	79,150	102,750	102,750	102,750
Total Revenues & Fund Balances	10,273,368	11,174,846	10,277,819	10,101,931	10,212,513	10,212,513	10,212,513
Unallocated Net Expense to Tax Levy	-9,229,447	-10,125,375	-9,183,413	-9,007,084	-9,179,584	-9,179,584	-9,179,584
Town Board Net Expense to Tax Levy	148,671	112,541	125,559	134,874	64,263	123,018	123,018
Supervisor Net Expense to Tax Levy	363,118	328,888	286,910	319,820	229,214	263,062	263,062
Comptroller Net Expense to Tax Levy	401,758	458,353	352,750	498,207	438,057	438,057	438,057
Human Resources Net Expense to Tax Levy	269,443	273,165	352,376	417,512	389,976	412,998	412,998
Attorney	713,686	787,112	460,000	501,334	460,000	460,000	460,000
Information Services Net Expense to Tax Levy	593,724	457,601	508,305	614,940	622,227	622,227	622,227
Assessor Net Expense to Tax Levy	457,067	337,187	364,220	461,839	435,038	435,038	435,038
Town Clerk Net Expense to Tax Levy	369,306	321,682	275,386	317,577	290,185	290,185	290,185
Total Net Expense to Tax Levy	-5,912,674	-7,048,847	-6,457,907	-5,740,981	-6,250,624	-6,134,999	-6,134,999

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.

			2023	2024	2025	2026	2026	2026	2026
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
051 - 8310	0100	Salaries	262,853	260,751	272,712	274,014	274,014	274,014	274,014
051 - 8310	2000	Capital Improvements			10,000	10,000	10,000	10,000	10,000
051 - 8310	2000	Equipment	6,603	92,901	57,300	56,000	56,000	56,000	56,000
051 - 8310	4000	Services & Supplies	267,289	297,749	203,420	221,420	221,420	221,420	221,420
051 - 8320	4000	Wholesale Water	505,660	553,533	495,000	565,000	565,000	565,000	565,000
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	19,100	19,284	20,925	19,460	19,460	19,460	19,460
051 - 8310	8000	Employee Fringe Benefits	125,889	115,961	175,334	195,777	193,842	193,842	193,842
Total			1,209,894	1,362,678	1,257,191	1,364,171	1,362,236	1,362,236	1,362,236
Revenue:									
051 - 0051	2140	Water Sales	926,794	957,996	925,866	1,022,311	1,020,376	1,020,376	1,020,376
051 - 0051	2142	Unmetered Water Receipts	93,065	98,875	93,000	93,000	93,000	93,000	93,000
51 - 0051	2144	Late fees & penalties on Water	23,680	24,228	24,000	24,000	24,000	24,000	24,000
051 - 0051	2680	Insurance Recoveries	21,890	3,821	3,000	3,000	3,000	3,000	3,000
051 - 0051	2410	Rental of Property	82,320	90,223	118,000	130,000	130,000	130,000	130,000
051 - 0051	2148	Levy Fees	41,375	43,500	41,000	41,000	41,000	41,000	41,000
051 - 0051	2401	Interest Earned	7,902	9,563	7,900	7,900	7,900	7,900	7,900
051 - 0051	2700	Other Income	251	1,125	1,000	1,000	1,000	1,000	1,000
Total			1,197,277	1,229,331	1,213,766	1,322,211	1,320,276	1,320,276	1,320,276
Fund Balance applied									
Total Revenue plus Fund Balance									
40,406									
42,975									
43,425									
41,960									
41,960									
41,960									

Fire Districts	Special 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.	

Special District Property Tax Levies	2023	2024	2025	2026	2026	2026	2026
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Irondequoit Fire District	7,924,146	8,835,539	10,400,200	11,023,538	11,023,538	11,023,538	11,023,538
Laurelton							
Point Pleasant	925,015	1,367,484	1,384,137	1,441,105	1,441,105	1,441,105	1,446,179
Ridge Culver							
Sea Breeze	223,715	262,856	279,815				297,033
St. Paul Boulevard	4,457,707	4,899,386	5,835,540			7,138,889	7,138,889
Total Fire District Levies	13,530,583	15,365,265	17,899,692	12,464,643	12,464,643	19,603,532	19,905,639

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

	2026	2027	2028	2029	2030	2031
<u>BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
TOWN HALL	32,111.32	30,779.89	30,984.64	31,062.34	29,538.28	11,680.00
PUBLIC SAFETY	65,598.75	47,556.75	12,138.75	12,795.00	12,405.00	-
CENTRAL GARAGE	714,677.00	714,981.25	713,012.50	715,156.25	711,768.75	712,850.00
SIDEWALKS	46,440.00	44,720.00	-	-	-	-
PARKS	82,332.12	79,565.74	77,000.99	74,403.29	71,587.35	62,600.00
LIBRARY	621,650.00	624,350.00	624,950.00	623,400.00	626,475.00	624,175.00
HIGHWAY 1	188,363.58	182,556.70	127,369.21	132,548.21	126,401.33	63,320.00
CONSOLIDATED SEWER	312,640.24	303,558.05	297,063.55	287,086.55	277,123.43	196,266.88
ROCK BEACH SEWER EXT	7,236.38	7,072.50	-	-	-	-
STORM DRAINAGE	243,864.01	238,771.62	125,694.12	125,332.12	122,307.12	119,495.62
ORLAND ROAD SWER	16,138.75	15,718.75	15,298.75	13,861.25	13,438.75	-
TOTAL BOND PAYMENTS	2,331,052.15	2,289,631.25	2,023,512.51	2,015,645.01	1,991,045.01	1,790,387.50
<u>BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)</u>						
SIDEWALKS	130,335.00	-	-	-	-	-
PARKS	37,500.00	-	-	-	-	-
RECREATION	460,300.00	-	-	-	-	-
HIGHWAY 1	204,550.00	-	-	-	-	-
HIGHWAY 3	201,050.00	-	-	-	-	-
CONSOLIDATED SEWER	212,217.00	-	-	-	-	-
STORM DRINAGE	103,842.00	-	-	-	-	-
SEA BREEZE WATER	41,960.00	-	-	-	-	-
TOTAL BAN PAYMENTS	1,391,754.00	-	-	-	-	-
<u>CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)</u>						
POLICE	56,500.00	56,500.00	56,500.00	-	-	-
SIDEWALKS	74,243.52	73,243.56	74,243.56	38,303.52	-	-
PARKS	16,136.88	16,136.88	16,136.88	16,136.88	-	-
SOLID WASTE	72,370.89	72,370.89	72,370.89	48,628.54	-	-
TREE PROGRAM	58,881.74	58,881.74	58,881.74	58,881.74	58,881.74	-
HIGHWAY 1	339,447.49	355,537.06	358,537.06	449,032.06	267,194.00	-
HIGHWAY 3	86,362.80	86,362.80	-	-	-	-
CONSOLIDATED SEWER	75,790.69	75,790.69	75,790.69	75,790.69	-	-
STORM DRAINAGE	57,120.00	57,120.00	57,120.00	57,120.00	57,120.00	-
TOTAL CAPITAL LEASE PMTS	836,854.01	851,943.62	769,580.82	743,893.43	383,195.74	-
GRAND TOTAL	4,559,660.16	3,141,574.87	2,793,093.33	2,759,538.44	2,374,240.75	1,790,387.50

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
<u>TOWN HALL BOND DEBT SERVICE PAYMENTS(PRINCIPAL & INTEREST)</u>						
2010 BOND ISSUE (17 REF) m. 2030	20,431.32	19,459.89	19,024.64	18,502.34	17,418.28	
2023 BOND ISSUE m. 2032	11,680.00	11,320.00	11,960.00	12,560.00	12,120.00	11,680.00
TOTAL BOND PAYMENTS	32,111.32	30,779.89	30,984.64	31,062.34	29,538.28	11,680.00
TOTAL TOWN HALL	32,111.32	30,779.89	30,984.64	31,062.34	29,538.28	11,680.00

PUBLIC SAFETY BUILDING DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030
<u>PUBLIC SAFETY BUILDING BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>					
2012 BOND ISSUE (m 2027)	16,720.00	16,368.00			
2016 BOND ISSUE m. 2030	12,798.75	12,468.75	12,138.75	12,795.00	12,405.00
2023 BOND ISSUE m 2027	36,080.00	18,720.00			
TOTAL BOND PAYMENTS	65,598.75	47,556.75	12,138.75	12,795.00	12,405.00
TOTAL PUBLIC SAFETY	65,598.75	47,556.75	12,138.75	12,795.00	12,405.00

CENTRAL GARAGE DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
<u>CENTRAL GARAGE BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2025 BOND ISSUE m 2048	714,677.00	714,981.25	713,012.50	715,156.25	711,768.75	712,850.00
TOTAL BOND PAYMENTS	714,677.00	714,981.25	713,012.50	715,156.25	711,768.75	712,850.00
TOTAL CENTRAL GARAGE	714,677.00	714,981.25	713,012.50	715,156.25	711,768.75	712,850.00

POLICE LEASE PAYMENTS (PRINCIPAL & INTEREST)

PROPOSED LEASE	56,500.00	56,500.00	56,500.00			
TOTAL CAPITAL LEASES	56,500.00	56,500.00	56,500.00	-	-	-
TOTAL POLICE	56,500.00	56,500.00	56,500.00	-	-	-

SIDEWALK DEBT SERVICE PROJECTION

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
	2026	2027	2028	2029	2030	2031
<u>SIDEWALK BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2023 BOND ISSUE m. 2027	46,440.00	44,720.00				
TOTAL BOND PAYMENTS	46,440.00	44,720.00				

SIDEWALK BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

BAN (est)	130,335.00					
TOTAL BAN PAYMENTS	130,335.00					

SIDEWALK CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)

2023 SIDEWALK PLOW m 2028	35,940.00	34,940.04	35,940.04			
2024 SIDEWALK PLOW m 2029	38,303.52	38,303.52	38,303.52	38,303.52		
TOTAL CAPITAL LEASES	74,243.52	73,243.56	74,243.56	38,303.52	-	-
TOTAL SIDEWALKS	251,018.52	117,963.56	74,243.56	38,303.52	-	-

PARKS DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
<u>PARKS BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2010 BOND ISSUE(17 REF m. 2030)	7,732.12	7,365.74	7,200.99	7,003.29	6,587.35	
2023 BOND ISSUE m. 2032	74,600.00	72,200.00	69,800.00	67,400.00	65,000.00	62,600.00
TOTAL BOND PAYMENTS	82,332.12	79,565.74	77,000.99	74,403.29	71,587.35	62,600.00

PARKS BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

BAN (est)	37,500.00					
TOTAL BAN PAYMENTS	37,500.00					

PARKS LEASE PAYMENTS (PRINCIPAL & INTEREST)

2024 lease FORD PICK UP m 2029	16,136.88	16,136.88	16,136.88	16,136.88		
TOTAL CAPITAL LEASES	16,136.88	16,136.88	16,136.88	16,136.88	-	-
TOTAL PARKS	135,969.00	95,702.62	93,137.87	90,540.17	71,587.35	62,600.00

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
<u>RECREATION BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)</u>						
BAN (est)	460,300.00					
TOTAL BAN PAYMENTS	460,300.00	-	-	-	-	-
TOTAL RECREATION	460,300.00	-	-	-	-	-

SOLID WASTE DEBT SERVICE PROJECTION

SOLID WASTE CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)

2024 truck m 2028	23,742.35	23,742.35	23,742.35			
2025 truck m 2029	48,628.54	48,628.54	48,628.54	48,628.54		
TOTAL CAPITAL LEASES	72,370.89	72,370.89	72,370.89	48,628.54	-	-
TOTAL SOLID WASTE	72,370.89	72,370.89	72,370.89	48,628.54	-	-

TREE DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
<u>TREE CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2023 bucket truck m 2030	58,881.74	58,881.74	58,881.74	58,881.74	58,881.74	
TOTAL CAPITAL LEASE	58,881.74	58,881.74	58,881.74	58,881.74	58,881.74	-
TOTAL TREE	58,881.74	58,881.74	58,881.74	58,881.74	58,881.74	-

LIBRARY DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
<u>LIBRARY BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2019 BOND m. 2044	621,650.00	624,350.00	624,950.00	623,400.00	626,475.00	624,175.00
TOTAL BOND PAYMENTS	621,650.00	624,350.00	624,950.00	623,400.00	626,475.00	624,175.00
TOTAL LIBRARY	621,650.00	624,350.00	624,950.00	623,400.00	626,475.00	

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
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HIGHWAY I DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
<u>HIGHWAY I BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2010 BOND ISSUE(17 REF) m.2030	71,238.58	67,846.70	66,329.21	64,508.21	60,721.33	
2017 BOND ISSUE m. 2027	36,925.00	36,050.00				
2023 BOND ISSUE m 2033	80,200.00	78,660.00	61,040.00	68,040.00	65,680.00	63,320.00
TOTAL BOND PAYMENTS	188,363.58	182,556.70	127,369.21	132,548.21	126,401.33	63,320.00

HIGHWAY I BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

BAN (est)	204,550.00					
<u>TOTAL BAN PAYMENTS</u>						

HIGHWAY I CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)

2024 Lease Pothole Patch m2029	56,115.49	56,115.49	56,115.49	56,115.49		
2025 truck m 2029	106,633.00	122,722.57	125,722.57	125,722.57		
PENDING LEASES	176,699.00	176,699.00	176,699.00	267,194.00	267,194.00	
<u>TOTAL CAPITAL LEASE</u>						
LEASE	339,447.49	355,537.06	358,537.06	449,032.06	267,194.00	-
TOTAL HIGHWAY I	732,361.07	538,093.76	485,906.27	581,580.27	393,595.33	63,320.00

HIGHWAY III DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030
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<u>HIGHWAY III BOND ANTICIPATION NOTES DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>					
BAN (est)	201,050.00				
<u>TOTAL BAN PAYMENTS</u>					

HIGHWAY III CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)

2022 DUMP TRUCKS(2) m. 2027	86,362.80	86,362.80				
<u>TOTAL CAPITAL LEASES</u>						
LEASES	86,362.80	86,362.80	-	-	-	-
<u>TOTAL HIGHWAY III</u>						
	287,412.80	86,362.80	-	-	-	-

TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
CONSOLIDATED SEWER DEBT SERVICE PROJECTION						
CONSOLIDATED SEWER BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)						
2010 BOND ISSUE(17 REF) m. 2030	88,354.24	84,165.17	82,282.67	80,023.67	75,310.55	
2012 BOND ISSUE m. 2032	109,961.00	107,892.88	106,230.88	101,462.88	99,162.88	96,566.88
2017 BOND ISSUE m. 2032	30,125.00	29,500.00	28,750.00	28,000.00	27,250.00	26,500.00
2023 BOND ISSUE m 2038	84,200.00	82,000.00	79,800.00	77,600.00	75,400.00	73,200.00
TOTAL BOND PAYMENTS	312,640.24	303,558.05	297,063.55	287,086.55	277,123.43	196,266.88

CONSOLIDATED SEWER BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

BAN (est)	212,217.00					
TOTAL BAN PAYMENTS	212,217.00	-	-	-	-	-

CONSOLIDATED SEWER CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)

2024 Ford PU Lease m2029	22,473.69	22,473.69	22,473.69	22,473.69		
2025 truck m 2029	53,317.00	53,317.00	53,317.00	53,317.00		
TOTAL LEASE PAYMENTS	75,790.69	75,790.69	75,790.69	75,790.69		
TOTAL CONSOLIDATED SEWER	600,647.93	379,348.74	372,854.24	362,877.24	277,123.43	196,266.88

ROCK BEACH SANITARY SEWER EXTENSION DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
ROCK BEACH SEWER BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)						
2007 BOND ISSUE(17 ref) m 2027						
TOTAL BOND PAYMENTS	7,236.38	7,072.50	-	-	-	-
TOTAL ROCK BEACH SEWER	7,236.38	7,072.50	-	-	-	-

STORM DRAINAGE DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
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TOWN OF IRONDEQUOIT

TOWN HALL DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
<u>STORM DRAINAGE BOND DEBT SERVICE PAYMENTS (PRINCIPAL & INTEREST)</u>						
2007 BOND ISSUE (17 ref) m. 2027	113,369.89	110,802.50				
2012 BOND ISSUE m.2032	87,719.12	86,069.12	84,844.12	80,532.12	78,707.12	77,095.62
2017 BOND ISSUE m. 2032	42,775.00	41,900.00	40,850.00	44,800.00	43,600.00	42,400.00
TOTAL BOND PAYMENTS	243,864.01	238,771.62	125,694.12	125,332.12	122,307.12	119,495.62

STORM DRAINAGE BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)

BAN (est)	103,842.00					
TOTAL BAN PAYMENTS	103,842.00					

STORM DRAINAGE CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)

2024 lease proposed	57,120.00	57,120.00	57,120.00	57,120.00	57,120.00	
TOTAL CAPITAL LEASES	57,120.00	57,120.00	57,120.00	57,120.00	57,120.00	-
TOTAL STORM DRAINAGE	404,826.01	295,891.62	182,814.12	182,452.12	179,427.12	119,495.62

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

2016 BOND ISSUE m. 2030	16,138.75	15,718.75	15,298.75	13,861.25	13,438.75	
TOTAL BAN PAYMENTS	16,138.75	15,718.75	15,298.75	13,861.25	13,438.75	-

SEA BREEZE WATER DISTRICT DEBT SERVICE PROJECTION

	2026	2027	2028	2029	2030	2031
<u>SEA BREEZE WATER DISTRICT BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)</u>						
BAN (est)	41,960.00					
TOTAL BAN PAYMENTS	41,960.00					
TOTAL SEA BREEZE WATER	41,960.00					