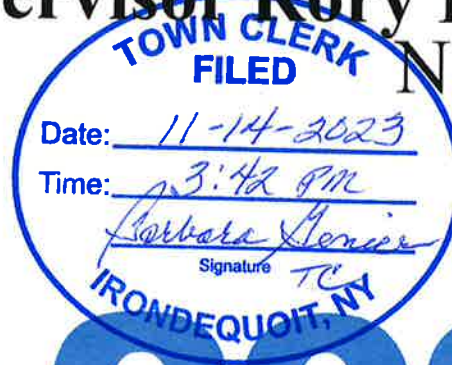




Supervisor **Rory B. Fitzpatrick** November 2023



# 2024 *Adopted* BUDGET

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

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

November 14, 2023

Dear Board Members:

It is my pleasure to present to you the Adopted 2024 budget for the Town of Irondequoit. We are keenly aware that our residents continue to feel the effects of skyrocketing prices - fuel, utilities, health care and grocery items – we also are feeling these effects and recognize that we still have a job to do. We at Town Hall remain steadfast in our commitment to tightening our belts without decreasing services and, with that in mind, we reviewed every possible line item. And then we reviewed them again.

The 2024 adopted budget contains a decrease in the real property tax rate to a rate of \$4.66 per \$1,000 of assessed value – even with all the aforementioned increased costs. This is the lowest tax rate the Town has seen in over 30 years. As proposed, the Town will stay below the state-mandated property tax cap. This was not an easy task. The Town will need to continue to look at creative ways to minimize the impact rising costs will have on it and on its taxpayers.

While the Town is grateful for the American Rescue Plan Act funding that flowed into our community, I felt strongly about using these funds in fiscally responsible ways - ways that would positively impact all residents. To this end, we have used ARPA funds as follows: we are continuing to make huge strides planting trees – ourselves, and at a savings to residents; we have continued to revamp our Town parks, adding another inclusive playground at Bateau and upgrading McAvoy Park with new turf – something that should have been done years ago; and, we are continuing to invest in our police department, adding staff and providing more of the necessary equipment our officers need to perform their duties and keep our neighborhoods safe. In addition, we continue to work behind the scenes on things that are not normally seen but certainly noticed if things go wrong: we are following through on our commitment to upgrade and fix our aging infrastructure, specifically our pump stations and sewers. As this budget is being voted on, we are weeks away from opening a year-round Farmers Market.

As is said year after year, Irondequoit is nearly completely developed and continues to be confronted with the reality of a relatively flat tax base. That said, the Town's financial health remains strong, as evidenced by our A1 Moody's rating and, per the State Comptroller's September 2023 report, the Town has been deemed under no fiscal stress. I am grateful to all our department heads and staff, and especially to our Comptroller and her staff, for their work to ensure that we did not pierce the tax cap and for maintaining the fiscal discipline to which our taxpayers are accustomed and owed. Thank you for working for all who call Irondequoit home.

Sincerely,

Rory Fitzpatrick  
Supervisor

### Town of Irondequoit 2024 Adopted Budget Summary

Operation	2024 Expenses	2024 Revenues	Special Assessments	Designated Balance General Fund	Designated Balance Other Funds	Net Expense to Tax Levy
Parks	1,106,084	71,885				1,034,199
Cemetery	227,849	166,000				61,849
Building Maintenance	1,123,064	167,407				955,657
Street Lighting	380,470		129,470			251,000
Public Works						
General Fund	2,243,746	222,050				2,021,696
Highway Funds	6,042,964	1,740,780			500,000	3,802,184
Consolidated San. Sewer District	3,843,057	110,813	3,482,244		250,000	0
R'k Beach Rd. San. Sw'r District	7,852		7,852			0
Orland Rd. Sewer District	16,874		16,874			0
LaSalle Landing Sewer District	136		136			0
Stormwater Drainage District	939,830	4,519	935,311			0
Playgrounds & Recreation	2,386,748	815,800				1,570,948
Neighborhood & Business Dev	878,049	502,680				375,369
Police	13,675,364	347,300				13,328,064
Library	2,846,496	120,079			40,000	2,686,417
Courts	817,110	114,500				702,610
Unallocated / General Expense	677,717					677,717
Unallocated / General Revenues		9,440,344				-9,440,344
Town Board	161,966					161,966
Supervisor	311,508					311,508
Comptroller	568,592	256,726				311,866
Human Resources	352,903	89,390				263,513
Attorney	460,000					460,000
Information Services	558,393	56,800				501,593
Assessor	405,586	250				405,336
Revaluation Project						0
Town Clerk	395,744	95,501				300,243
Sea Breeze Water District	1,226,631	1,183,656	42,975			0
Total	41,654,733	15,506,480	4,614,862		790,000	20,743,391
Designated (Applied) General Fund Balance						-1,464,620
Section 520 Exemption Removal Relevy Credit						-71,069
<b>Real Estate Tax Levy</b>						<b>19,207,701</b>

**Town of Irondequoit Operating Budget Summary and Property Tax Computation for 2024 Adopted Budget**

Fund		Appropriations	Revenues	Special Assessments	Fund Balance Applied	Net Expense To Tax Levy
General	001	26,601,423	12,346,633		1,464,620	12,790,170
Library	005	2,846,496	120,079		40,000	2,686,417
Highway item 1- Road Maint.	021	3,772,281	1,251,354			2,520,927
Highway item 3- Equip't. Maint.	023	1,105,315	102,213			1,003,102
Highway item 4- Winter Road Maint.	024	1,165,368	387,213		500,000	278,155
Subtotal - Highway		6,042,964	1,740,780		500,000	3,802,184
Consolidated San. Sewer District	031	3,843,057	110,813	3,482,244	250,000	0
Rock Beach Rd. San. Sewer District	039	7,852	0	7,852		0
Orland Rd Sewer District	040	16,874	0	16,874		0
LaSalle Landing Sewer District		136	0	136		0
Stormwater Drainage District	038	939,830	4,519	935,311		0
Lighting Districts	071 - 098	129,470		129,470		0
Sea Breeze Water District	051	1,226,631	1,183,656	42,975		0
<b>TOTAL</b>		<b>41,654,733</b>	<b>15,506,480</b>	<b>4,614,862</b>	<b>2,254,620</b>	<b>19,278,771</b>

**Section 520 Exemption Removal Relevy Credit**

**-71,069**

**Real Estate Tax Levy**

**19,207,701**

**2023 Total Assessed Valuation-Applied to the 2024 Budget**

**4,126,028,341**

**2024 Real Estate Tax Rate per \$1,000 of Assessed Valuation**

**\$4.6553**

### FUND BALANCE ANALYSIS - 2024 ADOPTED BUDGET

		General 001	Library 005	Road 021 - 024	Con. Sewer 031	Storm Sewer 038	S B Water 051
Undesignated							
Balance 12/31	2022	9,400,782	592,774	2,196,710	1,347,281	116,350	207,774
Appropriated to	2023						
Original		2,848,440		500,000	319,000		
Amended							
Designated							
Total to Date		2,848,440	0	500,000	319,000	0	0
Undesignated	2023	6,552,342	592,774	1,696,710	1,028,281	116,350	207,774
Total Fund							
Original Budget	2023	25,898,353	2,791,458	5,817,889	4,362,057	888,044	1,157,166
Undesignated							
F B as a % age		25.30%	21.24%	29.16%	23.57%	13.10%	17.96%
of budget							
Approp. to Budget	2024	1,466,200	40,000	500,000	250,000		
Undesignated							
on Jan. 1,	2024	5,086,142	552,774	1,196,710	778,281	116,350	207,774
before close of							
prior year							
Total Fund Budget	2024	26,601,423	2,846,496	6,042,964	3,843,057	939,830	1,226,631
Undesignated							
F B as a % age							
of budget	2024	19.12%	19.42%	19.80%	20.25%	12.38%	16.94%
BEFORE CLOSE of PRIOR YEAR							

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

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

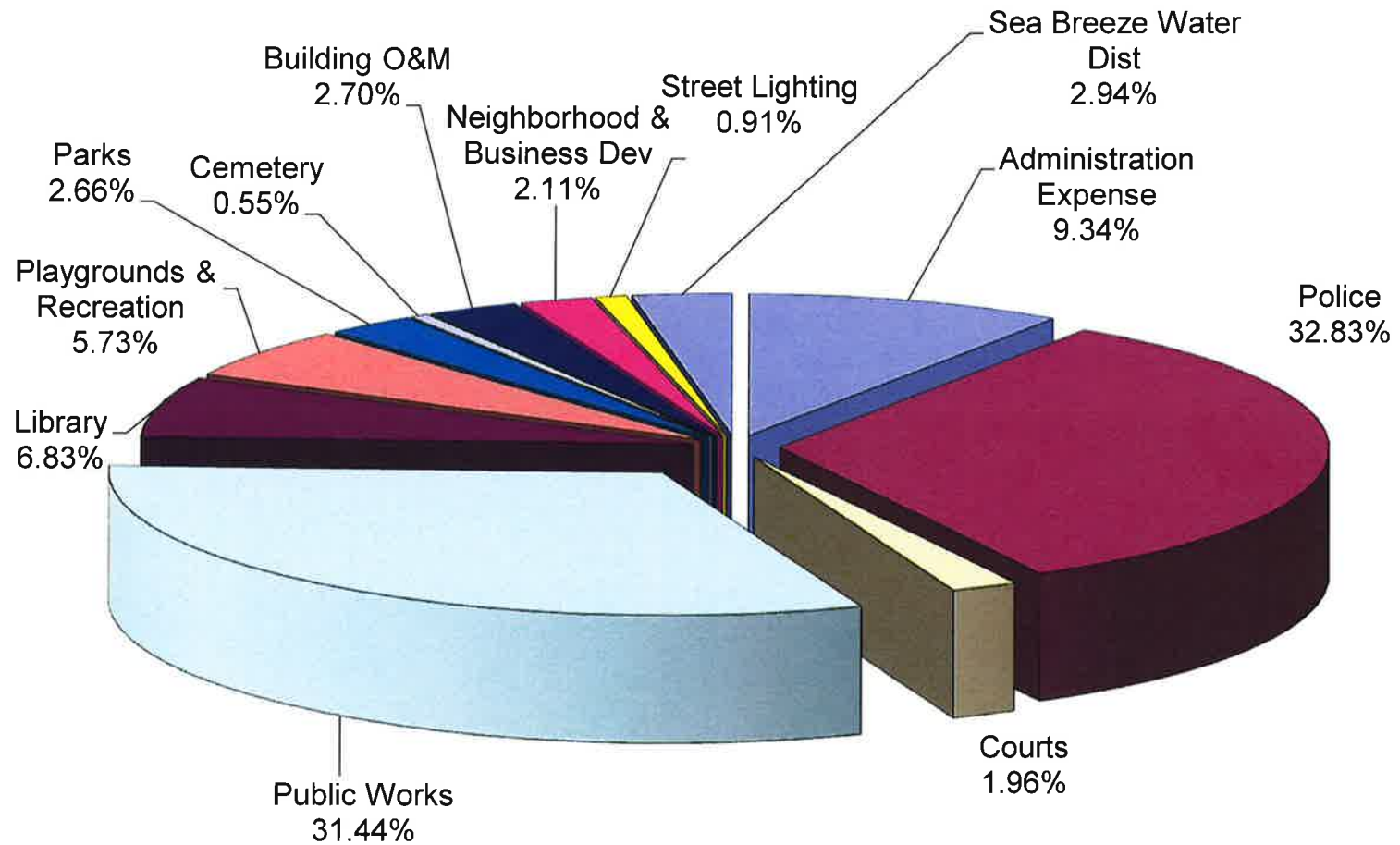
The second set (of three charts) provides information for the operations that are supported by the real property tax. Accordingly, they do not include the Consolidated Sewer District, Rock Beach Road Sewer District, Orland Road Sewer District, LaSalle Landing Sewer District, Stormwater Drainage District,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

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

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

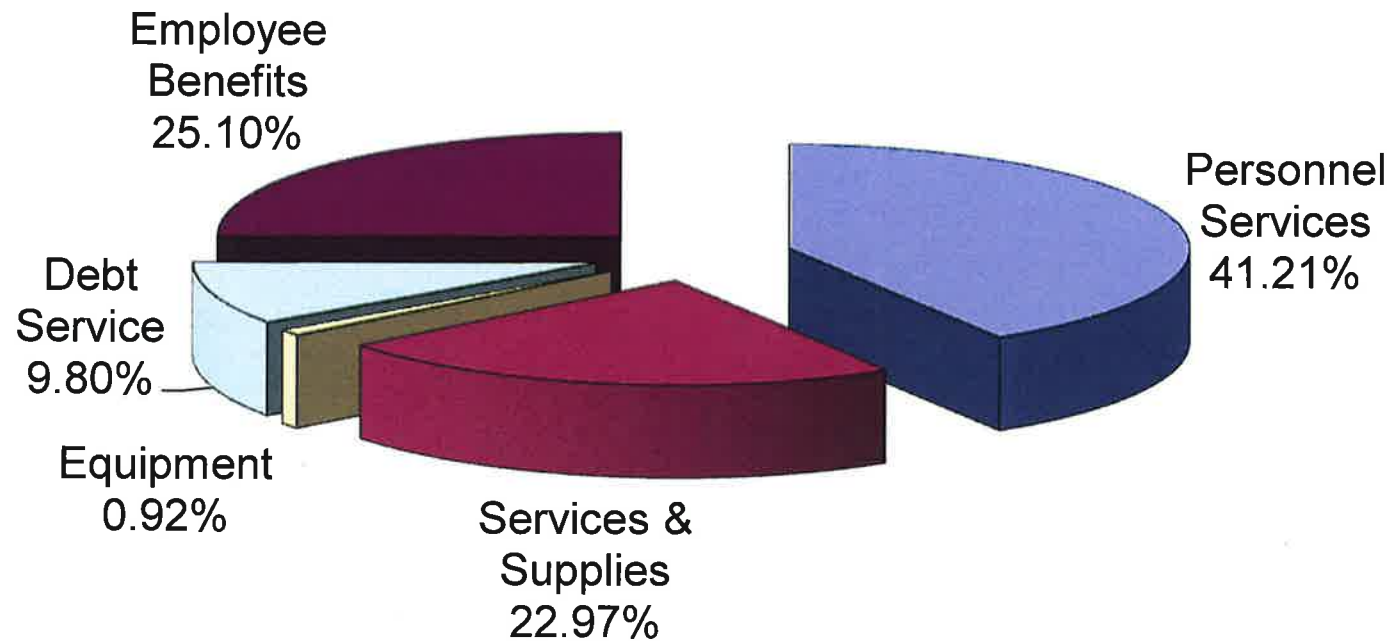


# Town of Irondequoit 2024 Adopted Budget All Operations, All Funds

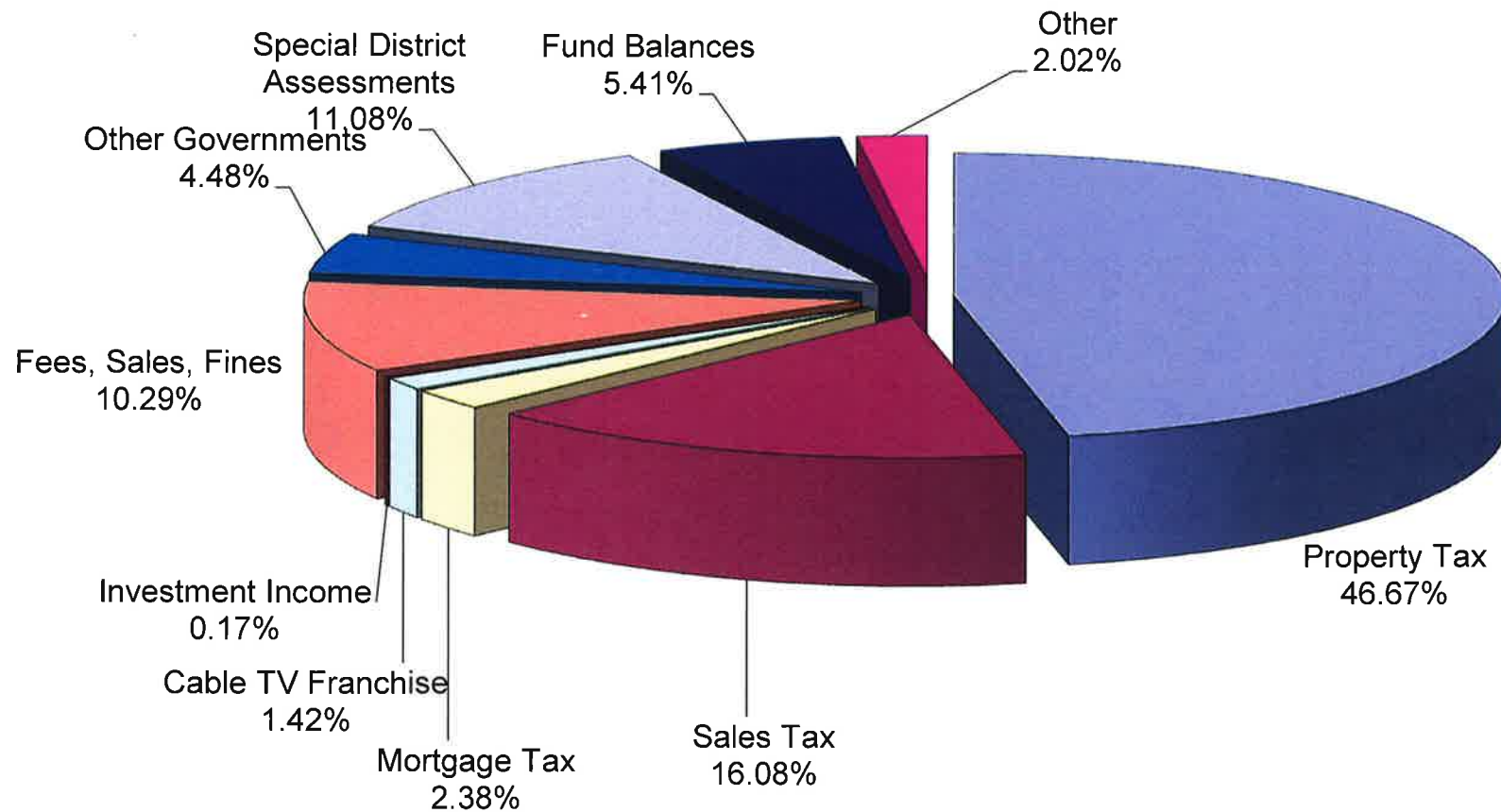




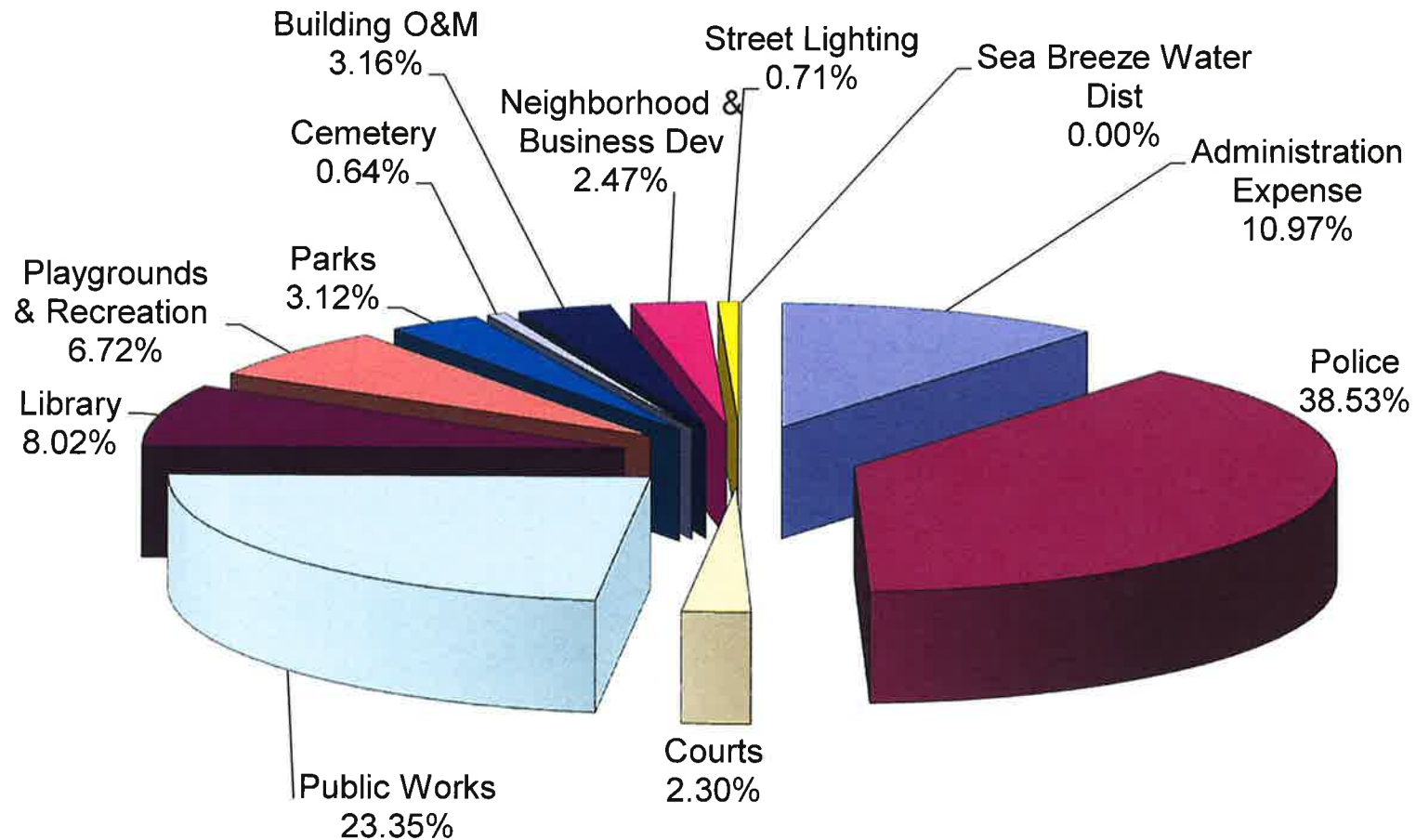
**Town of Irondequoit 2024 Adopted Budget  
Category of Expense  
All Operations, All Funds**



**Town of Irondequoit  
2024 Adopted Budget  
Sources of Revenue  
All Operations, All Funds**



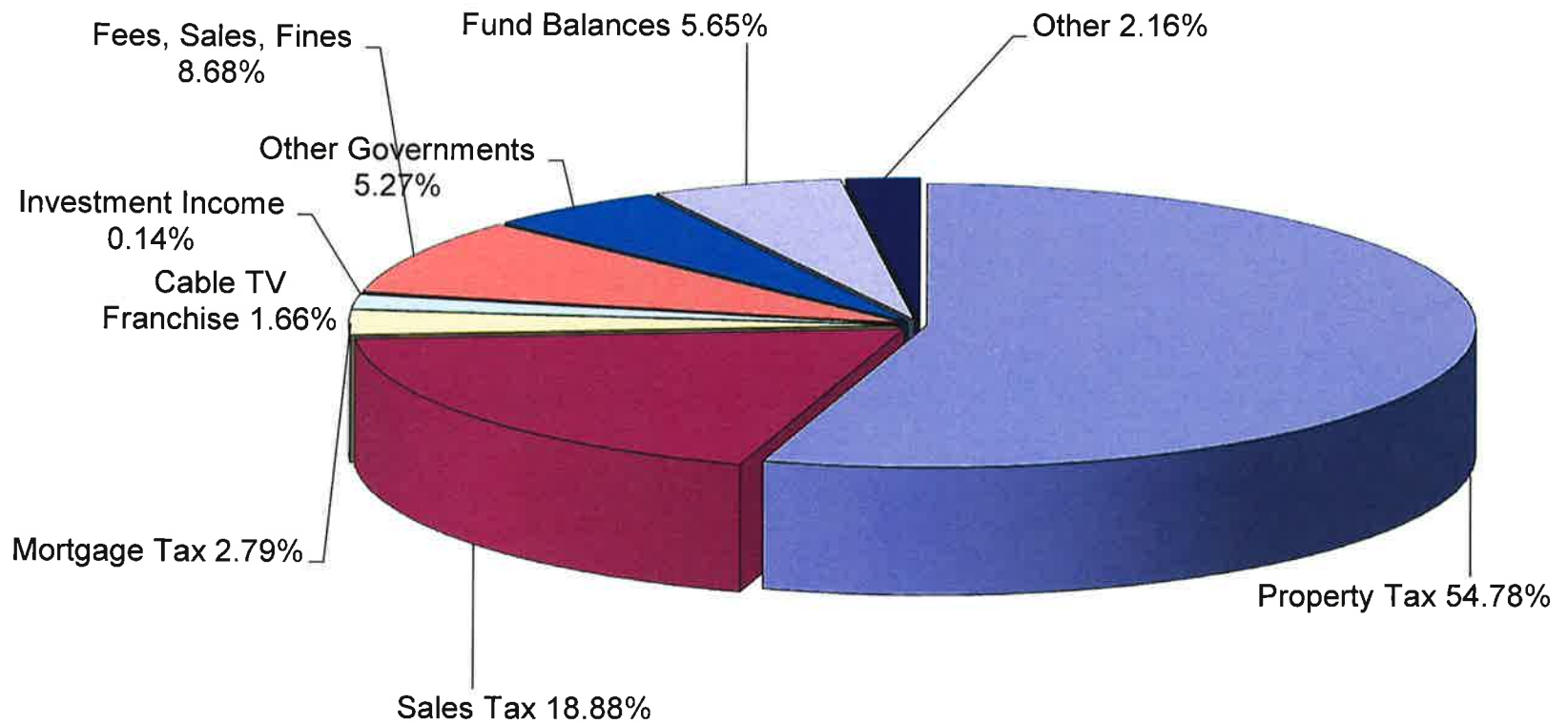
## Town of Irondequoit 2024 Adopted Budget Operations Financed by Real Property Tax



**Town of Irondequoit 2024 Adopted Budget  
Category of Expense  
Operations Financed by Real Property Tax**



**Town of Irondequoit  
2024 Adopted Budget  
Sources of Revenue  
Operations Financed by Real Property Tax**



**Town of Irondequoit  
2024 Adopted Budget  
Town Activities by function as defined by NY State Uniform System of Accounts for Local Governments**

	<b>General Government</b>	<b>Public Safety</b>	<b>Transportation</b>	<b>Economic Assistance</b>	<b>Culture &amp; Recreation</b>	<b>Home &amp; Community</b>	<b>Total</b>
Parks					1,106,084		1,106,084
Cemetery						227,849	227,849
Building Maintenance	1,123,064						1,123,064
Street Lighting			380,470				380,470
Public Works	927,443	149,492	6,454,324			755,451	8,286,710
Consolidated San. Sewer District						3,843,057	3,843,057
R'k Beach Rd. San Sw'r District						7,852	7,852
Orland Rd. Sewer District						16,874	16,874
Lasalle Landing Sewer District						136	136
Stormwater Drainage District						939,830	939,830
Playgrounds & Recreation				321,455	2,065,293		2,386,748
Neighborhood & Business Dev	30,000	690,664				157,385	878,049
Police		13,675,364					13,675,364
Library					2,846,496		2,846,496
Justice Courts	817,110						817,110
Unallocated	677,717					-	677,717
Town Board	161,966						161,966
Supervisor	311,508						311,508
Comptroller	568,592						568,592
Human Resources	352,903						352,903
Attorney	460,000						460,000
Information Services	495,874				62,519		558,393
Assessor	405,586						405,586
Town Clerk	395,744						395,744
Sea Breeze Water District						1,226,631	1,226,631
							-
	<b>6,727,507</b>	<b>14,515,520</b>	<b>6,834,794</b>	<b>321,455</b>	<b>6,080,392</b>	<b>7,175,065</b>	<b>41,654,733</b>

**TOWN OF IRONDEQUOIT  
HISTORY OF TAXABLE ASSESSED VALUE**

BUDGET YEAR	TAXABLE ASSESSED VALUE	CHANGE		Equalization Rate	TAXABLE EQUALIZED VALUE	CHANGE	
		AMOUNT	%			AMOUNT	%
1995	133,393,647		0.00%	6.46%	2,064,917,136	46,459,674	2.30%
1996	130,545,199	(2,848,448)	-2.14%	6.12%	2,133,091,487	68,174,351	3.30%
1997	127,089,900	(3,455,299)	-2.65%	5.99%	2,121,701,169	(11,390,318)	-0.53%
1998	125,890,663	(1,199,237)	-0.94%	6.00%	2,098,177,717	(23,523,452)	-1.11%
1999	124,844,536	(1,046,127)	-0.83%	5.92%	2,108,860,405	10,682,689	0.51%
2000	124,099,443	(745,093)	-0.60%	6.39%	1,942,088,310	(166,772,096)	-7.91%
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 **			100.00%	4,126,684,191	489,245,103	13.45%

\* PROPERTY REVALUATION IN 2000.

\* 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)**

	<b>2022 Tax Roll 2023 Budget</b>	<b>2023 Tax Roll 2024 Budget</b>	<b>CHANGE</b>	<b>PERCENT CHANGE</b>
TAXABLE AV	2,837,202,489	4,126,684,191	1,289,481,702	45.45%
COMIDA *	7,760,880	5,796,510	(1,964,370)	-25.31%
TOTAL AV	2,844,963,369	4,132,480,701	1,287,517,332	45.26%

**EXEMPTIONS**

	<b>2022</b>	<b>2023</b>	<b>CHANGE</b>	<b>PERCENT CHANGE</b>
SENIORS	950	986	36	3.79%
VETERANS	1,891	1,820	(71)	-3.75%
TOTAL	2,841	2,806	(35)	-1.23%

\* 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.

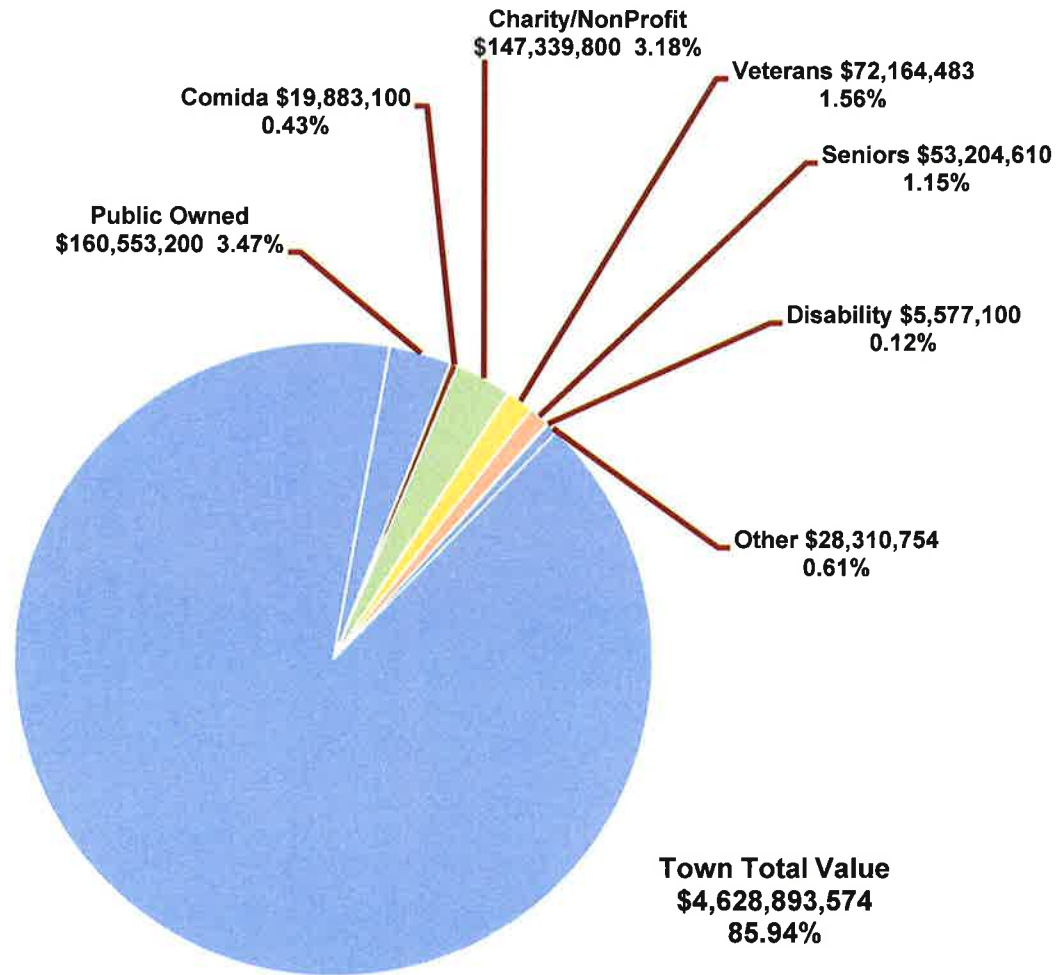
Total Exemption Report 2023 Tax Roll

Exemption code	Exemption Name	Total Exemption Value in \$	Percent	# of Parcels in each exemption
10100	PUBLIC OWN	\$745,500	0.02%	3
12100	NYS OWNED	\$3,766,600	0.08%	15
13100	CNTY OWNED	\$5,188,300	0.11%	88
13500	MUNICIPAL	\$30,636,600	0.66%	69
13510	TOWN CEMETERY	\$88,500	0.00%	1
13800	SCHOOL	\$103,300,500	2.23%	58
13870	SPECIAL DISTRICT	\$8,978,200	0.19%	15
14000	PUB AUTH	\$911,000	0.02%	4
14110	USA SPEC	\$6,938,000	0.15%	3
18020	COMIDA	\$19,883,100	0.43%	21
21600	PARSONAGES	\$179,000	0.00%	1
25110	RELIGIOUS GENERAL	\$46,946,000	1.01%	48
25120	NON PROFIT SCHOOL	\$7,422,000	0.16%	2
25130	NON PROFIT CHARITY	\$6,564,000	0.14%	11
25210	NON PROFIT HOSPITAL	\$37,305,000	0.81%	5
25230	NON-PROFIT MORAL/MENTAL	\$754,000	0.02%	3
25300	NON PROFIT	\$30,115,000	0.65%	9
25600	NON PROFIT HEALTH	\$3,225,000	0.07%	1
26300	CHURCH	\$485,000	0.01%	1
27350	CEMETERY	\$70,800	0.00%	2
28110	HANDICAP HOUSING	\$14,274,000	0.31%	6
41001	ELIGIBLE FUNDS VET (COL)	\$7,121,766	0.15%	143
41121	ALT NON COMBAT VET	\$23,933,280	0.52%	853
41131	ALT COMBAT VET	\$25,021,376	0.54%	537
41141	DISABLE VET	\$15,719,061	0.34%	286
41300	PARAP VETS	\$369,000	0.01%	1
41400	CLERGY	\$21,000	0.00%	14
41641	VOL FIRE & AMBULANCE	\$1,558,596	0.03%	80
41700	AGRICULTURE DISTRICT	\$88,909	0.00%	3
41800	SENIOR AGED CTY/T/SCH	\$10,785,054	0.23%	134
41801	SENIOR AGED CTY/TOWN	\$42,419,556	0.92%	517
41803	SENIOR AGED CTY/TOWN	\$15,213,486	0.33%	335
41930	DISABLE 459-C C/T/S	\$175,000	0.00%	2
41931	DISABLE & LIMITED INCOME	\$5,402,100	0.12%	66
41933	DISABLE & LIMITED INCOME	\$598,700	0.01%	14
42120	TEM GREEN HOUSES	\$54,101	0.00%	3
44213	HOME IMPROVEMENTS	\$10,000	0.00%	2
47100	MASS TELECOM CEILING	\$32,977	0.00%	2
47611	BIP C	\$587,270	0.01%	4
48660	HOUSING DEVELOP FUND CO	\$25,907,900	0.56%	4
49500	SOLAR_WIND	\$50,001	0.00%	2

<b>\$502,845,233</b>	<b>10.86%</b>	<b>3368</b>
----------------------	---------------	-------------

**Total Town Value 2023**    **\$4,628,893,574**  
**Total \$ Amount of Exemptions**    **\$502,845,233**  
**% Impact on Total Town Value**    **10.86%**

Town of Irondequoit 2024 Budget  
Property Tax Exemption Report  
(Section 495 of the Real Property Tax law-New York State)



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

Year	Town	County	School Districts		Total Tax Rate	
			East	West	East	West
1987	49.10	59.40	135.49	193.27	243.99	301.77
1988	49.10	59.83	151.08	202.85	260.01	311.78
1989	49.10	66.43	167.06	218.79	282.59	334.32
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 *					

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

## Distribution of Your Property Taxes In Irondequoit (FY 2023)



**School District\***  
**52.27%**

**County**  
**22.23%**

**Fire District\***  
**9.66%**

**Town**  
**15.84%**

\* Weighted rate across tax districts

**Town of Irondequoit  
Town Property Tax Rates**

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

Equalization Rate Year	Equalization Rate	Applied to Tax Rate in Budget Year	Assessed Value Tax Rate in Budget Year	Full Value Tax Rate	F V Tax Rate Change	F V Tax Rate % Change	F V Tax Rate Change from 1977	F V Tax Rate % Change from 1977	F V Tax Rate Change from 1983	F V Tax Rate % Change from 1983
1976	19.43%	1977	\$26.79	\$5.21						
1977	18.35%	1978	\$27.14	\$4.98	-\$0.23	-4.32%	-\$0.23	-4.32%	-\$1.29	-19.88%
1978	16.49%	1979	\$27.97	\$4.61	-\$0.37	-7.39%	-\$0.59	-11.39%	-\$1.52	-23.35%
1979	14.96%	1980	\$28.61	\$4.28	-\$0.33	-7.20%	-\$0.93	-17.77%	-\$1.88	-29.01%
1980	14.81%	1981	\$36.26	\$5.37	\$1.09	25.47%	\$0.16	3.17%	-\$2.22	-34.12%
1981	14.60%	1982	\$39.23	\$5.73	\$0.36	6.66%	\$0.52	10.03%	-\$1.13	-17.35%
1982	14.62%	1983	\$44.44	\$6.50	\$0.77	13.44%	\$1.29	24.82%	-\$0.77	-11.84%
1983	13.97%	1984	\$44.44	\$6.21	-\$0.29	-4.45%	\$1.00	19.27%	\$0.00	0.00%
1984	13.37%	1985	\$44.44	\$5.94	-\$0.27	-4.29%	\$0.74	14.15%	-\$0.29	-4.45%
1985	12.85%	1986	\$44.44	\$5.71	-\$0.23	-3.89%	\$0.51	9.71%	-\$0.56	-8.55%
1986	11.49%	1987	\$49.10	\$5.64	-\$0.07	-1.21%	\$0.44	8.38%	-\$0.79	-12.11%
1987	10.38%	1988	\$49.10	\$5.10	-\$0.55	-9.66%	-\$0.11	-2.09%	-\$0.86	-13.17%
1988	9.10%	1989	\$49.10	\$4.47	-\$0.63	-12.33%	-\$0.74	-14.16%	-\$1.40	-21.56%
1989	8.06%	1990	\$49.10	\$3.96	-\$0.51	-11.43%	-\$1.25	-23.97%	-\$2.03	-31.23%
1990	7.45%	1991	\$55.85	\$4.16	\$0.20	5.14%	-\$1.04	-20.07%	-\$2.54	-39.09%
1991	6.55%	1992	\$72.39	\$4.74	\$0.58	13.96%	-\$0.46	-8.91%	-\$2.34	-35.96%
1992	6.14%	1993	\$78.00	\$4.79	\$0.05	1.01%	-\$0.42	-7.99%	-\$1.76	-27.02%
1993	6.66%	1994	\$78.71	\$5.24	\$0.45	9.46%	\$0.04	0.71%	-\$1.71	-26.29%
1994	6.46%	1995	\$86.54	\$5.59	\$0.35	6.65%	\$0.39	7.40%	-\$1.26	-19.32%
1995	6.12%	1996	\$89.43	\$5.47	-\$0.12	-2.10%	\$0.27	5.15%	-\$0.91	-13.95%
1996	5.99%	1997	\$89.42	\$5.36	-\$0.12	-2.14%	\$0.15	2.90%	-\$1.02	-15.76%
1997	6.00%	1998	\$88.66	\$5.32	-\$0.04	-0.68%	\$0.11	2.20%	-\$1.14	-17.56%
1998	5.92%	1999	\$91.09	\$5.39	\$0.07	1.37%	\$0.19	3.60%	-\$1.18	-18.12%
1999	6.39%	2000	\$92.82	\$5.93	\$0.54	9.99%	\$0.73	13.95%	-\$1.10	-17.00%
2000	100.00%	2001	\$6.08	\$6.08	\$0.15	2.51%	\$0.87	16.80%	-\$0.57	-8.71%
2001	100.00%	2002	\$6.42	\$6.42	\$0.34	5.59%	\$1.21	23.34%	-\$0.42	-6.42%
2002	100.00%	2003	\$6.73	\$6.73	\$0.31	4.83%	\$1.52	29.29%	-\$0.08	-1.19%
2003	91.92%	2004	\$6.73	\$6.19	-\$0.54	-8.08%	\$0.98	18.84%	\$0.23	3.58%
2004	100.00%	2005	\$7.06	\$7.06	\$0.87	14.09%	\$0.98	18.84%	-\$0.31	-4.79%
2005	100.00%	2006	\$7.06	\$7.06	\$0.00	0.03%	\$1.85	35.59%	-\$0.31	-4.79%
2006	90.00%	2007	\$7.19	\$6.47	-\$0.59	-8.34%	\$1.85	35.63%	\$0.56	8.63%
2007	88.00%	2008	\$7.19	\$6.33	-\$0.14	-2.22%	\$1.27	24.32%	\$0.56	8.66%
2008	100.00%	2009	\$6.41	\$6.41	\$0.08	1.34%	\$1.12	21.55%	-\$0.03	-0.40%
2009	100.00%	2010	\$6.51	\$6.51	\$0.10	1.53%	\$1.21	23.18%	-\$0.17	-2.62%
2010	100.00%	2011	\$6.51	\$6.51	\$0.00	0.00%	\$1.21	23.18%	-\$0.09	-1.31%
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%	\$0.01	0.20%
2018	100.00%	2019	\$6.04	\$6.04	-\$0.08	-1.32%	\$0.91	17.56%	-\$0.38	-5.81%
2019	97.00%	2020	\$6.17	\$5.98	-\$0.05	-0.89%	\$0.83	16.01%	-\$0.46	-7.06%
2020	91.00%	2021	\$6.42	\$5.84	-\$0.14	-2.38%	\$0.78	14.98%	-\$0.51	-7.88%
2021	88.00%	2022	\$6.41	\$5.64	-\$0.20	-3.45%	\$0.64	12.24%	-\$0.65	-10.08%
2022	78.00%	2023	\$6.41	\$5.00	-\$0.64	-11.36%	\$0.44	8.37%	-\$0.86	-13.18%
2023	100.00%	2024	\$4.66	\$4.66	-\$0.34	-6.90%	-\$0.21	-3.95%	-\$1.50	-23.05%
							-\$0.55	-10.57%	-\$1.84	-28.35%

## **TOWN OF IRONDEQUOIT**

### **2024 ADOPTED BUDGET SALARY SCHEDULE**

#### **ELECTED OFFICIALS**

<b>NAME</b>	<b>TITLE</b>	<b>SALARIES</b>
Rory Fitzpatrick	Supervisor	\$ 95,203.00
Patrina Freeman	Councilperson	\$ 13,224.00
John Perticone	Councilperson	\$ 13,224.00
Kimie Romeo	Councilperson	\$ 13,224.00
Peter Wehner	Councilperson	\$ 13,224.00
Jennifer Whitman Devoe	Town Justice	\$ 45,350.00
Patrick K. Russi	Town Justice	\$ 45,350.00
Joseph J. Valentino	Town Justice	\$ 45,350.00



### Town of Irondequoit Staff Summary for 2024 Adopted Budget

	Elected	Full Time	Part Time	Seasonal	Appointed Board	Total
Parks & Historian		6.20	3.00	2.00		11.20
Cemetery		1.30		1.00		2.30
Building Maintenance		5.00	4.00			9.00
Public Works-General & Highway		33.80	0.00	2.00		35.80
Consolidated San. Sewer		23.70	0.00	6.00		29.70
Stormwater Drainage District		5.00	0.00	0.00		5.00
Playgrounds, Recreation		9.00	28.00	75.00		112.00
Neighborhood & Business Dev		9.00	2.00	0.00	22.00	33.00
Police		61.00	36.00			97.00
Library		14.00	34.00			48.00
Court	3.00	5.00	8.00			16.00
Town Board	4.00					4.00
Supervisor	1.00	2.00				3.00
Comptroller		4.00	1.00			5.00
Human Resources		3.00	1.00			4.00
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
<b>Total</b>	<b>8.00</b>	<b>197.00</b>	<b>120.00</b>	<b>89.00</b>	<b>22.00</b>	<b>436.00</b>

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			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 7110	0100	Salaries	367,968	403,211	437,475	395,853	395,853	396,624	396,624
001 - 7110	2000	Equipment	30,023	-	23,000				
001 - 7110	4000	Services & Supplies	183,390	224,602	234,019	258,260	258,260	258,260	258,260
001 - 9000	6000	Principal on Debt	86,292	86,857	105,174	83,116	83,116	83,116	83,116
001 - 9000	7000	Interest on Debt	11,317	11,030	26,116	23,938	23,938	23,938	23,938
001 - 7110	8000	Employee Fringe Benefits	233,987	213,930	314,726	330,035	330,035	331,164	331,164
Total			912,976	939,630	1,140,510	1,091,202	1,091,202	1,093,102	1,093,102
Revenue:									
001- 0001	2665	Sale of Equipment	7,055	38,101	10,000	10,000	10,000	10,000	10,000
001- 0001	2001-7158	Parks - Charges Marine Parks	26,073	24,421	26,000	-	-		
001- 0001	2410/2440	Rental of Property	38,434	40,971	40,752	48,385	48,385	48,385	48,385
001- 0001	2655	Adv Sales - Mc Avoy	5,285	4,595	4,500	4,500	4,500	4,500	4,500
001- 0001	5031-7110	Interfund Transfers	9,004	9,000	9,000	9,000	9,000	9,000	9,000
Total			85,851	117,088	90,252	71,885	71,885	71,885	71,885
Net Cost to Town Property Tax Levy			827,125	822,542	1,050,258	1,019,317	1,019,317	1,021,217	1,021,217

	2023	2024
<b>Staff Summary</b>		
Full Time Working Foreman	0.90	0.90
Maintenance Mechanic I	0.90	0.90
Laborer	1.90	1.80
Labor Foreman	0.70	0.70
Motor Equipment Operator	0.80	0.90
Light Laborer	1.00	1.00
Total, FT	6.20	6.20
<b>Part Time</b>		
Light Laborer, PT	1.00	0.00
Total, PT	1.00	0.00
Seasonal Laborer	5.00	2.00
Total, Seasonal	5.00	2.00
Total, FT, PT, and Seasonal	12.20	8.20

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.		

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 7520	0100	Salaries			9,360	9,360	9,360	9,360	9,360
001 - 7520	2000	Equipment							
001 - 7520	4000	Services & Supplies	2,085	2,328	5,115	2,906	2,906	2,906	2,906
001 - 7520	6000	Principal on Debt							
001 - 7520	7000	Interest on Debt							
001 - 7520	8000	Employee Fringe Benefits		0	716	716	716	716	716
001 - 7520	Total		2,085	2,328	15,191	12,982	12,982	12,982	12,982
001-2771	7520	Miscellaneous Revenue							
001-2089	7520	R A F Grant, Blacksmith Shop							
	Net Cost to Property Taxpayers		2,085	2,328	15,191	12,982	12,982	12,982	12,982

		2023	2024
Staff Summary	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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 8810	0100	Salaries	72,290	93,609	87,143	95,015	95,015	95,015	95,015
001 - 8810	2000	Equipment		432,079					
001 - 8810	4000	Services & Supplies	63,160	51,577	73,081	64,310	64,310	64,310	64,310
001 - 9000	6000	Principal on Debt	32,298	27,028	10,958	11,277	11,277	11,277	11,277
001 - 9000	7000	Interest on Debt	2,271	1,397	646	328	328	328	328
001 - 8810	8000	Employee Fringe Benefits	50,940	57,823	51,136	56,919	56,919	56,919	56,919
Total			220,958	663,513	222,964	227,849	227,849	227,849	227,849
Revenue:									
001-0001	2190	Mausoleum Services	14,700	9,658	6,000	5,000	5,000	5,000	5,000
001-0001	2191	Sale of Cemetery Lots	52,850	42,152	40,000	40,000	40,000	40,000	40,000
001-0001	2192	Cemetery Services	59,425	55,760	40,000	40,000	40,000	40,000	40,000
001-0001	2193	Mausoleum Sales	28,695	14,000	10,000	10,000	10,000	10,000	10,000
001-0001	2195	Columbarium Sales	55,593	52,520	65,000	65,000	65,000	65,000	65,000
001-0001	2665	Sale of Equipment		250	6,000	6,000	6,000	6,000	6,000
001-0001	5031	Interfund Transfer							
Total			211,263	174,340	167,000	166,000	166,000	166,000	166,000
Net Cost to Town Property Tax Levy			9,695	489,173	55,964	61,849	61,849	61,849	61,849

Staff Summary:

	2023	2024
Cemetery Operations Specialist	0.9	1.0
Labor Foreman	0.1	0.1
Laborer	0.2	0.2
Total, FT	1.2	1.3
Laborer Seasonal	1.0	1.0

Bureau: Building Maintenance Fund: General Accounts: 001- 1620, 001- 1621, 001-1622, 001-1623

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

Operation: Town Hall			2021	2022	2023	2024	2024	2024	2024
Budget Summary:			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1620	0100	Salaries	88,146	87,872	98,296	103,791	103,791	103,791	103,791
001- 1620	2000	Equipment	1,520	850	2,500				
001- 1620	4000	Services & Supplies	108,150	150,879	139,498	135,221	135,221	135,221	135,221
001- 9000	6000	Principal on Debt	46,125	43,065	45,045	45,500	45,500	45,500	45,500
001- 9000	7000	Interest on Debt	6,223	8,843	11,642	11,345	11,345	11,345	11,345
001- 1620	8000	Employee Fringe Benefits	41,852	47,944	60,277	67,802	67,802	67,802	67,802
Total			292,016	339,453	357,258	363,659	363,659	363,659	363,659
Operation: Public Safety Building									
Budget Summary:									
001- 1621	0100	Salaries	41,835	38,492	57,356	56,884	56,884	56,906	56,906
001- 1621	2000	Equipment							
001- 1621	4000	Services & Supplies	93,791	105,174	110,962	104,932	104,932	104,932	104,932
001- 9000	6000	Principal on Debt	52,000	42,500	42,500	42,500	42,500	42,500	42,500
001- 9000	7000	Interest on Debt	7,442	4,156	7,155	6,738	6,738	6,738	6,738
001- 1621	8000	Employee Fringe Benefits	41,072	30,109	25,182	55,699	55,699	55,702	55,702
Total			236,139	220,431	243,155	266,753	266,753	266,778	266,778
Operation: Library			2021	2022	2023	2024	2024	2024	2024
Budget Summary:			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1622	0100	Salaries	37,015	41,485	54,629	56,505	56,505	56,505	56,505
001- 1622	2000	Equipment							
001- 1622	4000	Services & Supplies	44,946	40,223	50,400	49,800	49,800	49,800	49,800
001- 1622	8000	Employee Fringe Benefits	19,744	32,955	34,221	42,081	42,081	42,081	42,081
Total			101,705	114,663	139,250	148,386	148,386	148,386	148,386



Operation: Community Center Budget Summary:			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1623	0100	Salaries	19,024	51,051	69,982	72,895	72,895	72,895	72,895
001- 1623	2000	Equipment		16,000					
001- 1623	4000	Services & Supplies	49,960	545,659	301,300	245,340	245,340	245,340	245,340
001- 1623	8000	Employee Fringe Benefits	3,741	7,912	23,095	22,007	22,007	26,006	26,006
Total			72,725	620,622	394,377	340,242	340,242	344,241	344,241
Total Cost			702,586	1,295,169	1,134,040	1,119,040	1,119,040	1,123,064	1,123,064
001-2655	1620	Sale of Equip		51					
001-2700	1623	Cam charges			18,000				
001-2801	1620	Interfund Revenues		53,281	34,795	19,021	19,021	19,021	19,021
001-2801	1622	Interfund Revenues	101,705	114,662	139,250	148,386	148,386	148,386	148,386
Net Cost to Town Property Tax Levy			600,880	1,127,175	941,995	951,633	951,633	955,657	955,657

Staff Summary:

	2023	2024
Building Maintenance Foreman	1.0	1.0
Custodian	3.0	4.0
Light Laborer	2.0	0.0
Total Full Time	6.0	5.0
Cleaner	4.0	4.0
Total FT and PT	10.0	9.0

## Bureau: Street Lighting

Fund(s): General and Special Districts

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

Operation: Town Wide Street Lighting (General Fund)			2021	2022	2023	2024	2024	2024	2024
Budget Summary:			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 5182	4000	Utility Expenses	207,387	137,482	185,000	150,000	150,000	150,000	150,000
001- 5182	4000	Contract Maintenance Services	1,457	21,788	102,730	101,000	101,000	101,000	101,000
001- 5182	6000	Principal on Debt							
001- 5182	7000	Interest on Debt							
Total, Net Cost to Town Property Tax Levy			208,845	159,271	287,730	251,000	251,000	251,000	251,000

Operation: District Street Lighting (District Funds)  
Budget Summary:

Fund / Account		District	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Department Request	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
071- 5182	4000	Expenses Burwell Rd.	2,592	1,747	2,900	2,320	2,320	2,320	2,320
072- 5182	4000	Expenses Chestnut Hill	6,182	4,495	6,900	5,520	5,520	5,520	5,520
073- 5182	4000	Expenses Culver Pkwy. No. 1	4,338	3,194	3,100	2,480	2,480	2,480	2,480
074- 5182	4000	Expenses Culver Pkwy. No. 2	4,190	3,051	3,200	2,560	2,560	2,560	2,560
075- 5182	4000	Expenses Fairview Cresc.	1,011	734	700	560	560	560	560
076- 5182	4000	Expenses Fairview Rd.	527	420	400	320	320	320	320
077- 5182	4000	Expenses Falstaff Rd.	2,667	1,778	2,750	2,200	2,200	2,200	2,200
078- 5182	4000	Expenses North Goodman Pk.	17,817	13,736	21,000	16,800	16,800	16,800	16,800
079- 5182	4000	Expenses Harbor Hill	6,913	4,228	7,100	5,680	5,680	5,680	5,680
080- 5182	4000	Expenses North Laurelton	31,742	21,637	31,000	24,800	24,800	24,800	24,800
081- 5182	4000	Expenses Hurstbourne A	3,359	2,461	2,100	1,680	1,680	1,680	1,680
082- 5182	4000	Expenses Hurstbourne B	4,360	3,241	3,900	3,120	3,120	3,120	3,120
083- 5182	4000	Expenses Lake Front	1,876	1,531	1,900	1,710	1,710	1,710	1,710
084- 5182	4000	Expenses Laurelton no. 1	3,790	2,799	2,600	2,080	2,080	2,080	2,080
085- 5182	4000	Expenses Laurelton no. 2	3,120	2,301	2,200	1,760	1,760	1,760	1,760
086- 5182	4000	Expenses Laurelton no. 3	1,548	1,028	1,550	1,240	1,240	1,240	1,240
087- 5182	4000	Expenses Maplehurst	2,563	1,879	2,500	2,000	2,000	2,000	2,000
088- 5182	4000	Expenses Rawlinson Rd.	1,582	1,159	1,600	1,280	1,280	1,280	1,280
089- 5182	4000	Expenses White City	2,146	1,507	2,400	1,920	1,920	1,920	1,920
090- 5182	4000	Expenses Windsor Beach Pk.	998	792	1,000	800	800	800	800
091- 5182	4000	Expenses Sea Breeze	42,174	31,618	38,000	30,400	30,400	30,400	30,400
092- 5182	4000	Expenses Somershire Dr.	7,645	5,641	6,100	4,880	4,880	4,880	4,880
093- 5182	4000	Expenses Spencer Rd.	3,398	2,676	3,500	2,800	2,800	2,800	2,800
094- 5182	4000	Expenses Strathmore Village	1,308	980	1,300	1,040	1,040	1,040	1,040
095- 5182	4000	Expenses Summerville Terr.	3,435	2,507	3,200	2,560	2,560	2,560	2,560
096- 5182	4000	Expenses Thorndyke Rd.	2,641	1,925	2,700	2,160	2,160	2,160	2,160
097- 5182	4000	Expenses Washington Ave.	624	496	600	480	480	480	480
098- 5182	4000	Expenses Thornton Rd.	4,787	2,990	5,400	4,320	4,320	4,320	4,320
Total, Special Districts			169,335	122,551	161,600	129,470	129,470	129,470	129,470
Grand Total, Lighting program			378,179	281,822	449,330	380,470	380,470	380,470	380,470

## 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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1490	0100	Salaries	142,149	94,193	142,258	130,672	130,672	130,672	130,672
001- 1490	2000	Equipment							
001- 1490	4000	Services & Supplies	21,330	12,069	16,916	19,982	19,982	19,982	19,982
001- 1490	8000	Employee Fringe Benefits	57,480	46,286	43,950	46,184	46,184	46,184	46,184
	Total		220,958	152,548	203,124	196,838	196,838	196,838	196,838
001- 2655	1490	Sale of Maps & Copies							
001- 2665	1490	Sale of Equipment							
001- 2705	1490	Donations		300					
001- 2130	8160	Landscaper Landfill Permits	10,650	12,050	11,000	12,000	12,000	12,000	12,000
001- 2771	1490	Tree Contractor Licenses	2,760	2,400	3,000	2,600	2,600	2,600	2,600
Net Cost to Town Property Tax Levy			207,548	137,798	189,124	182,238	182,238	182,238	182,238

## Staff Summary:

	2023	2024		2023	2024
Commissioner of Public Works/Hwy Superintenc	0.60	0.60	Clerk PT	1.0	0.0
Secretary to Commissioner PW	0.75	0.75			
Constituent Services Coordinator	0.00	0.00			
Account Clerk	0.75	0.75			
Total Full Time	2.10	2.10			

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.		

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001- 1440      4000      Services	16,071	12,616	20,000	20,000	20,000	20,000	20,000
Net Cost to Town Property Tax Levy							

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

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001- 1640      0100      Salaries	8,649						
001- 1640      2000      Equipment							
001- 1640      4000      Services & Supplies	150,644	160,376	171,983	169,505	169,505	169,505	169,505
001- 9000      6000      Principal on Debt	200,500	200,000	220,000	220,000	220,000	220,000	220,000
001- 9000      7000      Interest on Debt	268,027	163,200	320,400	300,000	300,000	300,000	300,000
001- 1640      8000      Employee Fringe Benefits	662						
Total	628,482	523,576	712,383	689,505	689,505	689,505	689,505
Revenue							
001 -0001      2410      Rental of Property	76,691	90,848	88,400	61,950	61,950	61,950	61,950
001 -0001      5031      Interfund Transfers	9,549						
001 -0001      1272      Shared Service Charge	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Total	146,241	150,848	148,400	121,950	121,950	121,950	121,950
Net Cost to Town Property Tax Levy	482,241	372,729	563,983	567,555	567,555	567,555	567,555

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1650	2000	Equipment		6,843	5,000	2,000	2,000	2,000	2,000
001- 1650	4000	Services & Supplies	15,093	15,911	19,400	19,100	19,100	19,100	19,100
Net Cost to Town Property Tax Levy			15,093	22,754	24,400	21,100	21,100	21,100	21,100

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 3310	0100	Salaries	61,043	64,726	58,167	66,009	66,009	66,009	66,009
001- 3310	2000	Equipment	1,917		6,000	2,500	2,500	2,500	2,500
001- 3310	4000	Services & Supplies	37,179	29,079	34,800	34,750	34,750	34,750	34,750
001- 3310	8000	Employee Fringe Benefits	41,724	37,701	40,646	46,233	46,233	46,233	46,233
	Total		141,864	131,506	139,613	149,492	149,492	149,492	149,492
001-2665	3310	Sale of Equipment		1,500	1,500				
Net Cost to Town Property Tax Levy			141,864	130,006	138,113	149,492	149,492	149,492	149,492

Staff Summary:		2023	2024
Maintenance Mechanic II		0.8	0.9
Labor Foreman		0.1	0.1
Total Full Time		0.9	1.0

2023	2024
0.0	0.0

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 5410	0100	Salaries	4,399	13,769	12,000	10,000	10,000	10,000	10,000
001- 5410	2000	Equipment	5,675						
001- 5410	4000	Services & Supplies	17,939	25,913	20,948	20,519	20,519	20,519	20,519
001- 9000	6000	Principal on Debt	76,128	78,589	120,402	123,580	123,580	123,580	123,580
001- 9000	7000	Interest on Debt	8,638	6,177	3,634	9,736	9,736	9,736	9,736
001- 5410	8000	Employee Fringe Benefits	2,330	2,610	2,478	2,265	2,265	2,265	2,265
	Total		115,109	127,058	159,462	166,100	166,100	166,100	166,100
001-2665	5410	Sale of Equipment	125	635	5,000	8,000	8,000	8,000	8,000
Net Cost to Town Property Tax Levy			114,984	126,423	154,462	158,100	158,100	158,100	158,100

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 5411	0100	Salaries	67,662	89,811	77,653	82,893	82,893	82,893	82,893
001- 5411	2000	Equipment	1,428		2,500	2,500	2,500	2,500	2,500
001- 5411	4000	Services & Supplies	19,385	17,536	24,500	24,000	24,000	24,000	24,000
001- 9000	6000	Principal on Debt	73,000	76,000	73,000	73,000	73,000	73,000	73,000
001- 9000	7000	Interest on Debt	6,000	9,000	23,027	35,595	35,595	35,595	35,595
001- 5411	8000	Employee Fringe Benefits	38,821	37,773	50,150	27,272	27,272	27,272	27,272
	Total		206,296	230,120	250,830	245,260	245,260	245,260	245,260
001-2665	5411	Sale of Equipment			1,000				
Net Cost to Town Property Tax Levy			206,296	230,120	249,830	245,260	245,260	245,260	245,260



Staff Summary:	2023	2024
Sr. Motor Equipment Operator	0.4	0.4
Motor Equipment Operator	0.4	0.2
Laborer	0.6	0.9
Total Full Time	1.4	1.5

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.		

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8160	0100	Salaries	105,178	95,646	94,842	90,562	90,562	90,562	90,562
001- 8160	2000	Equipment	35,201						
001- 8160	4000	Services & Supplies	18,008	41,223	62,753	43,885	43,885	43,885	43,885
001- 9000	6000	Principal on Debt	39,459	40,919	89,378	38,914	38,914	38,914	38,914
001- 9000	7000	Interest on Debt	4,544	3,084	3,106	1,946	1,946	1,946	1,946
001- 8160	8000	Employee Fringe Benefits	59,893	52,063	66,725	89,061	89,061	89,061	89,061
	Total		262,283	232,935	316,804	264,368	264,368	264,368	264,368
Revenue									
001- 2501	2504	Rubbish Collector Licenses	4,500	4,500	4,500	4,500	4,500	4,500	4,500
001- 2665	8160	Sale of Equipment-solid waste			50,000	25,000	25,000	25,000	25,000
001-2771	8160	Sale of Woodchips	10,110	3,755	13,000	13,000	13,000	13,000	13,000
2304	8160	Service to Other Govt.							
	Total		14,610	8,255	67,500	42,500	42,500	42,500	42,500
Net Cost to Town Property Tax Levy			247,673	224,680	249,304	221,868	221,868	221,868	221,868

Staff Summary:		2023	2024
Labor Foreman		0.4	0.4
Motor Equipment Operator		1.0	0.9
Total Full Time		1.4	1.3

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8560	0100	Salaries	185,672	209,805	216,158	225,908	225,908	225,908	225,908
001- 8560	2000	Equipment							
001- 8560	4000	Services & Supplies	97,787	190,362	131,201	84,816	84,816	84,816	84,816
001- 9000	6000	Principal on Debt	10,119	10,391	44,625	51,510	51,510	51,510	51,510
001- 9000	7000	Interest on Debt	553	280		2,576	2,576	2,576	2,576
001- 8560	8000	Employee Fringe Benefits	142,640	147,944	125,529	126,273	126,273	126,273	126,273
	Total		436,770	558,783	517,513	491,083	491,083	491,083	491,083
Revenue									
001-2665	8560	Sale of Equipment			80,000	35,000	35,000	35,000	35,000
	Total				80,000	35,000	35,000	35,000	35,000
Net Cost to Town Property Tax Levy			436,770	558,783	437,513	456,083	456,083	456,083	456,083

Staff Summary:		2023	2024
Labor Foreman		0.5	0.5
Working Foreman		0.9	0.9
Tree Trimmer		0.8	0.9
Motor Equipment Operator		0.3	0.2
Laborer		0.8	0.9
Total Full Time		3.3	3.4

	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Department Request	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
Total, Public Works General Fund Component Costs	2,042,926	1,991,897	2,344,129	2,243,746	2,243,746	2,243,746	2,243,746
Total, Public Works General Fund Component Revenues	174,386	175,988	317,400	222,050	222,050	222,050	222,050
Total, Public Works General Fund Component Net Cost to Town Property Tax Levy	1,868,540	1,815,909	2,026,729	2,021,696	2,021,696	2,021,696	2,021,696

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
021-5110	0100	Salaries	705,839	754,295	612,525	632,515	632,515	632,515	632,515
021-5110	2000	Equipment	68,147	1,439	2,000	2,000	2,000	2,000	2,000
021-5110	4000	Services & Supplies	2,387,851	2,137,626	1,803,088	1,822,929	1,822,929	1,822,929	1,822,929
021-9000	6000	Principal on Debt	289,592	292,376	521,072	556,454	556,454	556,454	556,454
021-9000	7000	Interest on Debt	45,936	50,803	106,440	123,182	123,182	123,182	123,182
021-5110	8000	Employee Fringe Benefits	688,882	535,749	572,366	635,201	635,201	635,201	635,201
021-5110	9000	Transfers	8,000	43,000					
	Total		4,194,246	3,815,288	3,617,491	3,772,281	3,772,281	3,772,281	3,772,281
Revenue									
021-0021	2300	Fuel Chargeback	210,673	331,283	261,625	256,154	256,154	256,154	256,154
021-0021	2302	Service Chargeback	47,331	34,148	66,000	66,000	66,000	66,000	66,000
021-0021	2304	Services to Other Government	120,882	160,759	50,000	15,000	15,000	15,000	15,000
021-0021	2401	Interest & Earnings	740	2,368	1,500	13,000	13,000	13,000	13,000
021-0021	2585	Right of Way Permits	147,830	97,421	135,000	100,000	100,000	100,000	100,000
021-0021	2665	Sale of Equipment	1,632	24,300	70,000	20,000	20,000	20,000	20,000
021-0021	2680/2701	Other Revenue	18,697	558		9,273	9,273	9,273	9,273
021-0021	3501	State Aid - CHIPS	715,644	293,755	466,540	529,961	529,961	529,961	529,961
021-0021	3502	State Aid - Pave NY	139,874	123,383	123,383	123,285	123,285	123,285	123,285
021-0021	3503	State Aid Winter Damage	119,985	106,181	106,181	106,181	106,181	106,181	106,181
021-0021	3504	State Aid Touring Route Prog	433,986	433,986					
021-0021	3505	NYS Grant-Multi Modal							
021-0021	5031	Interfund Transfers	12,500	12,500	12,500	12,500	12,500	12,500	12,500
	Total		1,969,775	1,620,644	1,292,729	1,251,354	1,251,354	1,251,354	1,251,354
Net Cost to Town Property Tax Levy			2,224,471	2,194,644	2,324,762	2,520,927	2,520,927	2,520,927	2,520,927

Staff Summary:	<u>2023</u>	<u>2024</u>
Commissioner of Public Works	0.10	0.10
Working Foreman	0.80	0.90
Sr. Dispatcher	0.20	0.00
Dispatcher	0.20	0.20
Sr. Motor Equipment Operator	1.00	1.00
Motor Equipment Operator	4.30	4.10
Maintenance Mechanic II	0.00	0.00
Engineering Aide	0.00	0.00
Labor Foreman	0.50	0.50
Laborer	2.50	3.10
Light Laborer, Part Time	1.00	1.00
Total	<u>10.60</u>	<u>10.90</u>

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.

	<u>2023</u>	<u>2024</u>
Laborer Seasonal	2.0	2.0

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
023-5130	0100	Salaries	295,708	290,547	308,230	363,421	363,421	363,421	363,421
023-5130	2000	Equipment	2,496	164,911	18,000				
023-5130	4000	Services & Supplies	223,557	265,941	284,628	272,378	272,378	272,378	272,378
023-9000	6000	Principal on Debt	154,672	224,470	212,393	169,314	169,314	169,314	169,314
023-9000	7000	Interest on Debt	14,302	13,941	44,935	44,177	44,177	44,177	44,177
023-5130	8000	Employee Fringe Benefits	272,556	268,564	212,644	256,025	256,025	256,025	256,025
023-9902	9050	Interfund transfers to Ins	30,000	8,000					
	Total		993,290	1,236,374	1,080,830	1,105,315	1,105,315	1,105,315	1,105,315
023-0023	2302	Charges - Other Departments	70,287	119,856	82,150	88,200	88,200	88,200	88,200
023-0023	2304	Charges to Other Government	3,374	13,697	3,000	4,000	4,000	4,000	4,000
023-0023	2401,2,4	Interest & Earnings	307	1,001	900	5,500	5,500	5,500	5,500
023-0023	2665	Sale of Equipment	7,865	3,605	6,000				
023-0023	2680	Insurance Recoveries	1,408						
023-0023	2701	Refund of Prior Year Expense:	78			4,513	4,513	4,513	4,513
023-0023	5031	Interfund Transfers		156,312					
Total			83,318	294,470	92,050	102,213	102,213	102,213	102,213
Net Cost to Town Property Tax Levy			909,973	941,903	988,780	1,003,102	1,003,102	1,003,102	1,003,102

Staff Summary:	2023	2024
Sr. Auto Mechanic	2.50	2.70
Auto Mechanic	1.60	2.00
Auto Mechanic Foreman	0.80	1.00
Total Full Time	4.90	5.70

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.

	2023	2024
Summer Help	0.0	0.0

Operation: Highway Winter and Right-Of-Way Maintenance

Fund: Highway Item 4

Account: 024-5140, 5142

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
024-5140	0100	Salaries	498,340	558,785	564,701	573,260	573,260	573,260	573,260
024-5140	2000	Equipment							
024-5140	4000	Services & Supplies	372,995	383,231	394,700	415,150	415,150	415,150	415,150
024-9000	9000	Transfer to Self Insurance							
024-5140	8000	Employee Fringe Benefits	164,509	150,695	160,167	176,958	176,958	176,958	176,958
	Total		1,035,843	1,092,711	1,119,568	1,165,368	1,165,368	1,165,368	1,165,368
Revenue									
024-0024	2304	Charges - Other Governments	1,478	1,478	8,500	8,500	8,500	8,500	8,500
024-0024	2301	County Snow Contract	322,731	337,592	300,000	300,000	300,000	300,000	300,000
024-0024	2303	State Snow Contract	29,029	72,305	32,830	32,830	32,830	32,830	32,830
024-0024	2401	Interest & Earnings	288	983	500	5,000	5,000	5,000	5,000
024-0024	2655	Minor Sales	3,660	5,566	4,000	4,000	4,000	4,000	4,000
024-0024	4705	Minor Sales - Salt	20,714	26,425	30,000	35,000	35,000	35,000	35,000
024-0024	2771	Miscellaneous	845			1,883	1,883	1,883	1,883
	Total		378,746	444,349	375,830	387,213	387,213	387,213	387,213
Net Cost to Town Property Tax Levy			657,097	648,362	743,738	778,155	778,155	778,155	778,155



Staff Summary:	2023	2024
Laborer	2.75	3.00
Cemetery Ops Specialist	0.10	0.00
Auto Mechanic	0.20	0.00
Auto Mechanic Foreman	0.10	0.00
Dispatcher	0.10	0.20
Drafting Technician	0.10	0.00
Sr. Auto Mechanic	0.30	0.30
Sr. Dispatcher	0.10	0.20
Sr. Motor Equipment Operator	0.20	0.20
Tree Trimmer	0.10	0.10
Working Foreman	1.00	1.10
Maintenance Mechanic I	0.20	0.20
Maintenance Mechanic II	0.20	0.20
Labor Foreman	0.60	0.50
Motor Equipment Operator	2.00	2.10
Total Full Time	8.05	8.10

	2023	2024
Laborer Seasonal	0.0	0.0

	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Department Request	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
Road Funds, Total Cost	6,223,380	6,144,373	5,817,889	6,042,964	6,042,964	6,042,964	6,042,964
Road Funds, Total Revenue	2,431,839	2,359,463	1,760,609	1,740,780	1,740,780	1,740,780	1,740,780
Operating Fund Balance		225,000	500,000	500,000	500,000	500,000	500,000
Road Funds Total Net Cost to Town Property Tax Levy	3,791,541	3,559,910	3,557,280	3,802,184	3,802,184	3,802,184	3,802,184
General & Road Funds Public Works, Total Cost	8,266,306	8,136,269	8,162,018	8,286,710	8,286,710	8,286,710	8,286,710
General & Road Funds Public Works, Total Revenue	2,606,225	2,535,451	2,078,009	1,962,830	1,962,830	1,962,830	1,962,830
General & Road Funds Public Works, Fund Balance	0	225,000	500,000	500,000	500,000	500,000	500,000
General & Road Funds Total Net Cost to Tax Levy	5,660,081	5,375,819	5,584,009	5,823,880	5,823,880	5,823,880	5,823,880

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
038-8140	0100	Salaries	317,269	290,017	295,303	304,672	304,672	304,672	304,672
038-8140	2000	Equipment	17,780		2,000	8,000	8,000	8,000	8,000
038-8140	4000	Services & Supplies	129,186	133,334	150,869	151,928	151,928	151,928	151,928
038-9000	6000	Principal on Debt	252,291	263,300	257,152	258,495	258,495	258,495	258,495
038-9000	7000	Interest on Debt	61,684	58,863	59,363	90,026	90,026	90,026	90,026
038-8140	8000	Employee Fringe Benefits	90,626	81,991	123,357	126,709	126,709	126,709	126,709
038-9000	9000	Interfund Transfers							
	Total		868,836	827,506	888,044	939,830	939,830	939,830	939,830
Revenue									
038-0038	2401	Interest & Earnings - Operating	225	1,081	400	1,500	1,500	1,500	1,500
038-0038	2665	Sale of Equipment	390		6,000	1,000	1,000	1,000	1,000
038-0038	2771	Misc Revenue	578			2,019	2,019	2,019	2,019
038-0038	3089	NYS GRANT							
038-0038	5031	Interfund Transfers							
	Total		1,193	1,081	6,400	4,519	4,519	4,519	4,519
		Operating Fund Balance							
038-0038		Storm Drainage Assessments	867,643	826,426	881,644	935,311	935,311	935,311	935,311
	Total								
Net Cost to Town Property Tax Levy			0	0	0	0	0	0	0

Staff Summary:	<u>2023</u>	<u>2024</u>
Dispatcher	0.25	0.20
Labor Foreman	0.70	0.70
Motor Equipment Operator	1.80	2.20
Senior Motor Equipment Operator	0.30	0.40
Senior Dispatcher	0.25	0.30
Drafting Technician	0.45	0.00
Light Laborer, Part Time	<u>1.00</u>	<u>0.00</u>
Total Full Time	<u>5.85</u>	<u>5.00</u>

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
031- 8110	0100	Salaries	50,447	31,492	65,395	66,380	66,380	56,732	51,419
031- 8110	2000	Equipment							
031- 8110	4000	Services & Supplies	358,158	297,102	325,334	387,233	387,233	387,233	387,233
031- 8110	8000	Employee Fringe Benefits	20,082	11,853	17,603	19,608	19,608	17,943	16,704
Total			428,687	340,447	408,332	473,221	473,221	461,908	455,356

Staff Summary:		2023	2024
Commissioner		0.3	0.3
Secretary to Commissioner		0.25	0.25
Account Clerk		0.25	0.25
Constituent Services Coordinator		0.20	0.00
Planning Assistant		0.10	0.00
Total Full Time		1.10	0.80

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Operation: Sewer Maintenance

Account 031-8120

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
031- 8120	0100	Salaries	463,284	440,527	454,627	439,569	439,569	439,569	439,569
031- 8120	2000	Equipment	6,582	45,501	382,000	10,000	10,000	10,000	10,000
031- 8120	4000	Services & Supplies	203,782	232,066	268,510	261,745	261,745	261,745	261,745
031- 8120	8000	Employee Fringe Benefits	384,793	329,465	321,292	353,745	353,745	353,745	353,745
	Total		1,058,442	1,047,560	1,426,429	1,065,059	1,065,059	1,065,059	1,065,059

Staff Summary:	2023	2024
Labor Foreman	0.40	0.45
Working Foreman	0.40	0.40
Motor Equipment Operator	3.30	3.30
Laborer	1.40	1.40
Dispatcher	0.20	0.20
Maintenance Mechanic I	0.10	0.00
Maintenance Mechanic II	0.30	0.30
Senior Dispatcher	0.20	0.20
Senior Motor Equipment Operator	0.10	0.00
Auto Mechanic	0.10	0.00
Light Laborer, Part Time	1.00	1.00
Total Full Time	7.50	7.25

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	2023	2024
Laborer Seasonal	5.0	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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
031- 8121	0100	Salaries	732,484	776,893	841,189	797,386	797,386	797,386	797,386
031- 8121	2000	Equipment		8,550	11,800	10,000	10,000	10,000	10,000
031- 8121	4000	Services & Supplies	10,861	18,714	21,450	19,850	19,850	19,850	19,850
031- 8121	8000	Employee Fringe Benefits	446,891	427,769	456,250	445,280	445,280	445,280	445,280
Total			1,190,237	1,231,926	1,330,689	1,272,516	1,272,516	1,272,516	1,272,516

Staff Summary:	2023	2024
Labor Foreman	1.00	1.05
Motor Equipment Operator	5.45	5.45
Laborer	6.05	6.60
Sr. Dispatcher	0.25	0.30
Working Foreman	0.20	0.10
Auto Mechanic	0.10	0.00
Auto Mechanic Foreman	0.10	0.00
Dispatcher	0.25	0.20
Maintenance Mechanic I	0.20	0.00
Maintenance Mechanic II	0.10	0.00
Tree Trimmer	0.10	0.00
Drafting Technician	0.45	0.00
Sr Auto Mechanic	0.20	0.00
Total Full Time	14.45	13.70

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	2023	2024
Laborer Seasonal	1.0	1.0

Operation: Pump Station Operation and Maintenance

Account: 031-8125

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
031- 8125	0100	Salaries	242,354	250,694	253,899	233,387	233,387	233,387	233,387
031- 8125	2000	Equipment		14,500	16,000				
031- 8125	4000	Services & Supplies	85,533	121,738	118,550	108,200	108,200	108,200	108,200
031- 8125	8000	Employee Fringe Benefits	149,870	150,245	180,687	182,791	182,791	182,791	182,791
031- 9000	9051	Interfund Transfers	14,000						
Total			491,757	537,177	569,136	524,378	524,378	524,378	524,378

Staff Summary:

	2023	2024
Working Foreman	0.80	0.70
Maintenance Mechanic I	0.60	0.90
Maintenance Mechanic II	0.60	0.60
Laborer	1.70	0.90
Motor Equipment Operator	0.65	0.65
	4.35	3.75

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.

	2023	2024
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	693,882	587,362	468,168	343,449	343,449	343,449	343,449
031- 9000	7000	Interest on Debt	104,483	91,382	159,303	182,299	182,299	182,299	182,299
Total			798,365	678,745	627,471	525,748	525,748	525,748	525,748



			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Consolidated Sewer District Total Expense			3,967,488	3,835,856	4,362,057	3,860,922	3,860,922	3,849,609	3,843,057
Revenue									
031- 0031	1030	Out of District Charges	10,921	1,469	10,922	9,594	9,594	9,594	9,686
031- 0031	2122	Sewer Service Charges	5,975	5,300	5,000	5,000	5,000	5,000	5,000
031- 0031	2401	Interest & Earnings - Operating	1,010	4,266	1,500	16,000	16,000	16,000	16,000
031- 0031	2402	Interest & Earnings - Capital	8,755	1,128	6,000	900	900	900	900
031- 0031	2404	Interest & Earnings - Capital		2,557		1,000	1,000	1,000	1,000
031- 0031	2665	Sale of Equipment	2,634	6,835	80,500	2,000	2,000	2,000	2,000
031- 0031	2302	Service to Other Govt		11,211					
031- 0031	2701/2771	Refund Py Exp/Misc	3,106	788		16,602	16,602	16,602	16,602
031- 0031	5031	Interfund Transfers	59,625	65,868	59,625	59,625	59,625	59,625	59,625
Total			92,026	99,422	163,547	110,721	110,721	110,721	110,813
Operating Fund Balance					319,000	250,000	250,000	250,000	250,000
Net Cost to District Rate Payers			3,875,462	3,736,434	3,879,510	3,500,201	3,500,201	3,488,888	3,482,244

**Sewer District and Stormwater Drainage District Rate Computations**

<b>Fund 031, Consolidated Sewer District</b>					
	2022 Adopted Budget	2023 Adopted Budget	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
Net Cost to District Rate Payers	<u>\$3,904,072</u>	<u>\$3,879,510</u>	<u>\$3,500,201</u>	<u>\$3,488,888</u>	<u>\$3,482,244</u>
Units	23,914.1	23,763.9	24,040.9	24,040.9	24,042.7
Charge per Unit	\$163.25	\$163.25	\$145.59	\$145.12	\$144.84
Change, 2023 to 2024			-\$17.66	-\$18.13	-\$18.42
Percent Change			-10.8%	-11.1%	-11.3%
<b>Fund 038, Stormwater Drainage District</b>					
Net Cost to District Rate Payers	<u>\$856,180</u>	<u>\$881,644</u>	<u>935,311</u>	<u>935,311</u>	<u>935,311</u>
Units	134,640	135,023	135,097	135,097	135,097
Charge per Unit	\$6.36	\$6.53	\$6.92	\$6.92	\$6.92
Change, 2023 to 2024			\$0.39	\$0.39	\$0.39
Percent Change			6.0%	6.0%	6.0%

	2022 Adopted Budget	2023 Adopted Budget	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
<b>Fund 039, Rock Beach Rd. Sanitary Sewer District</b>					
Debt Service	8,707	8,302	7,852	7,852	7,852
Interest Earned					
Inter-Fund Transfers					
<b>Net Cost to District Rate Payers</b>	<b>8,707</b>	<b>8,302</b>	<b>7,852</b>	<b>7,852</b>	<b>7,852</b>
Units	18	18	18	18	18
Charge per Unit	\$483.72	\$461.22	\$436.22	\$436.22	\$436.22
Change, 2023 to 2024			-\$25.00	-\$25.00	-\$25.00
Percent Change			-5.4%	-5.4%	-5.4%
<hr/>					
	2022 Adopted Budget	2023 Adopted Budget	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
<b>Fund 040, Orland Rd. Sanitary Sewer District</b>					
Debt Service	14,424	14,149	16,874	16,874	16,874
Interest Earned					
Inter-Fund Transfers					
<b>Net Cost to District Rate Payers</b>	<b>14,424</b>	<b>14,149</b>	<b>16,874</b>	<b>16,874</b>	<b>16,874</b>
Units	38	38	38	38	38
Charge per Unit	\$379.58	\$372.34	\$444.05	\$444.05	\$444.05
Change, 2023 to 2024			\$71.71	\$71.71	\$71.71
Percent Change			19.3%	19.3%	19.3%

	2022 Adopted Budget	2023 Adopted Budget	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
<b>Fund 036, LaSalle Landing Sanitary Sewer District</b>					
Debt Service-Town of Penfield	71	61	51	51	51
Net Debt Service Cost to District Rate Payers	71	61	51	51	51
Units	1.54	1.54	1.54	1.54	1.54
Charge per Unit	\$46.10	\$39.61	\$32.99	\$33.12	\$33.12
Change, 2023 to 2024			-\$6.63	-\$6.49	-\$6.49
Percent Change			-16.7%	-16.4%	-16.4%
Operations & Maintenance -Town of Penfield	71	78	85	85	85
Net Operations & Maintenance Cost to District Rate Payer	71	78	85	85	85
Units	1.43	1.43	1.43	1.43	1.43
Charge per Unit	\$49.65	\$54.55	\$59.76	\$59.44	\$59.44
Change, 2023 to 2024			\$5.21	\$4.90	\$4.90
Percent Change			9.6%	9.0%	9.0%
<b>Total Net Cost to District Rate Payers (Debt Service and O&amp;M)</b>	<b>\$ 142</b>	<b>\$ 139</b>	<b>\$ 136</b>	<b>\$ 136</b>	<b>\$ 136</b>

	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Department Request	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
<b>Community Services Total, All Funds Summary</b>							
Parks Expense	912,976	939,630	1,140,510	1,091,202	1,091,202	1,093,102	1,093,102
Historian Expense	2,085	2,328	15,191	12,982	12,982	12,982	12,982
Cemetery Expense	220,958	663,513	222,964	227,849	227,849	227,849	227,849
Building Maintenance Expense	702,586	1,295,169	1,134,040	1,119,040	1,119,040	1,123,064	1,123,064
Street Lighting Expense	378,179	281,822	449,330	380,470	380,470	380,470	380,470
Public Works General Fund Expense	2,042,926	1,991,897	2,344,129	2,243,746	2,243,746	2,243,746	2,243,746
Road Fund Expense	6,223,380	6,144,373	5,817,889	6,042,964	6,042,964	6,042,964	6,042,964
Consolidated Sewer District Expense	3,967,488	3,835,856	4,362,057	3,860,922	3,860,922	3,849,609	3,843,057
Stormwater Drainage District Expense	868,836	827,506	888,044	939,830	939,830	939,830	939,830
LaSalle Landing Sewer District Expense	150	142	139	136	136	136	136
Orland Rd. Sanitary Sewer District Expense	15,200	14,424	14,149	16,874	16,874	16,874	16,874
Rock Beach Rd Sewer District Expense	8,862	8,707	8,302	7,852	7,852	7,852	7,852
Total Expense	15,343,626	16,005,366	16,396,744	15,943,867	15,943,867	15,938,478	15,931,926
 Parks Revenues	85,851	117,088	90,252	71,885	71,885	71,885	71,885
Historian Revenues							
Cemetery Revenues	211,263	174,340	167,000	166,000	166,000	166,000	166,000
Building Maintenance Revenues	101,705	167,994	192,045	167,407	167,407	167,407	167,407
Street Lighting Revenues							
Public Works General Fund Revenues	174,386	175,988	317,400	222,050	222,050	222,050	222,050
Road Fund Revenues & Fund Balance	2,431,839	2,584,463	2,260,609	2,240,780	2,240,780	2,240,780	2,240,780
Consolidated Sewer District Revenue & Fund Balance	92,026	99,422	482,547	360,721	360,721	360,721	360,813
Stormwater Drainage District Revenue & Fund Balance	1,193	1,081	6,400	4,519	4,519	4,519	4,519
LaSalle Landing Sewer District Revenue							
Orland Rd. Sanitary Sewer District Revenue	30						
Rock Beach Rd Sewer District Revenue	5						
Total Revenues & Fund Balances	3,098,299	3,320,375	3,516,253	3,233,362	3,233,362	3,233,362	3,233,454

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Parks Net Expense to Tax Levy	827,125	822,542	1,050,258	1,019,317	1,019,317	1,021,217	1,021,217
Historian Net Expense to Tax Levy	2,085	2,328	15,191	12,982	12,982	12,982	12,982
Cemetery Net Expense to Tax Levy	9,695	489,173	55,964	61,849	61,849	61,849	61,849
Building Maintenance Net Expense to Tax Levy	600,880	1,127,175	941,995	951,633	951,633	955,657	955,657
Street Lighting Net Expense to Tax Levy	208,845	159,271	287,730	251,000	251,000	251,000	251,000
Public Works General Fund Net Expense to Tax Levy	1,868,540	1,815,909	2,026,729	2,021,696	2,021,696	2,021,696	2,021,696
Road Fund Net Expense to Tax Levy	3,791,541	3,559,910	3,557,280	3,802,184	3,802,184	3,802,184	3,802,184
Total Net Expense to Tax Levy	7,308,711	7,976,307	7,935,147	8,120,661	8,120,661	8,126,585	8,126,585
Street Lighting Special Assessments	169,335	122,551	161,600	129,470	129,470	129,470	129,470
Consolidated Sewer District Special Assessment	3,875,462	3,736,434	3,879,510	3,500,201	3,500,201	3,488,888	3,482,244
Stormwater Drainage District Special Assessment	867,643	826,426	881,644	935,311	935,311	935,311	935,311
LaSalle Landing Sewer District Special Assessment	150	142	139	136	136	136	136
Orland Rd. Sanitary Sewer District Special Assessment	15,170	14,424	14,149	16,874	16,874	16,874	16,874
Rock Beach Rd Sewer Special Assessment	8,857	8,707	8,302	7,852	7,852	7,852	7,852
	4,936,616	4,708,683	4,945,344	4,589,844	4,589,844	4,578,531	4,571,887
Department Total Net Expense to Property Owners	12,245,328	12,684,991	12,880,491	12,710,505	12,710,505	12,705,116	12,698,472

		2023	2024
Department Staff Summary			
Full Time	Commissioner of Public Works/ Highway Super'de	1.00	1.00
	Secretary to Commissioner PW	1.00	1.00
	Constituent Services Coordinator	0.20	0.00
	Planning Assistant	0.10	0.00
	Account Clerk	1.00	1.00
	Building Maintenance Coordinator	1.00	1.00
	Custodian	3.00	4.00
	Light Laborer	2.00	1.00
	Labor Foreman	5.00	5.00
	Working Foreman	5.00	5.00
	Sr. Motor Equipment Operator	2.00	2.00
	Motor Equipment Operator	20.00	20.00
	Sr. Auto Mechanic	3.00	3.00
	Auto Mechanic	2.00	2.00
	Maintenance Mechanic I	2.00	2.00
	Maintenance Mechanic II	2.00	2.00
	Sr. Dispatcher	1.00	1.00
	Dispatcher	1.00	1.00
	Auto Mechanic Foreman	1.00	1.00
	Tree Trimmer	1.00	1.00
	Laborer	19.00	19.00
	Cemetery Operations Specialist	1.00	1.00
	Drafting Technician	1.00	0.00
Subtotal, Full Time		75.30	74.00

		<u>2023</u>	<u>2024</u>
Part Time	Clerk, PT	1.00	0.00
	Light Laborer, PT	4.00	2.00
	Cleaner, PT	4.00	4.00
	Town Historian	1.00	1.00
	Subtotal, Part Time	<u>10.00</u>	<u>7.00</u>
Seasonal			
	Seasonal Laborer	14.00	11.00
	Subtotal, Seasonal	<u>14.00</u>	<u>11.00</u>
	Department Total	<u>99.30</u>	<u>92.00</u>



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

Operation: Playgrounds & Recreation			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 7140	0100	Salaries	553,216	703,217	883,584	816,930	816,930	819,563	819,563
001 - 7140	2000	Equipment	2,000						
001 - 7140	4000	Services & Supplies	242,309	293,066	364,861	399,629	399,629	393,529	393,529
001-9000	6000	Principal on Debt	145,000	220,000	245,000	245,000	245,000	245,000	245,000
001-9000	7000	Interest in Debt	72,500	88,813	258,188	298,800	298,800	298,800	298,800
001 - 7140	8000	Employee Fringe Benefits	220,934	225,612	302,931	304,930	304,930	308,401	308,401
	Total		1,235,959	1,530,707	2,054,564	2,065,289	2,065,289	2,065,293	2,065,293
Revenue:									
001- 0001	2001	Recreation Program Fees	333,398	423,620	424,300	535,300	535,300	535,300	535,300
001- 0001	2012	Concession Sales-McAvoy	2,957	3,847	2,000	1,000	1,000	1,000	1,000
001-0001	2025	Recreation Memberships	13,278	122,756	125,000	125,000	125,000	125,000	125,000
001-0001	2410/2400	Rental of Property	6,133	7,961	7,500	7,500	7,500	7,500	7,500
001- 0001	3820	State Aid - Youth Programs	5,115	5,115	4,000	5,000	5,000	5,000	5,000
001-0001	5031-7140	Interfund Transfer							
	Total		360,882	563,299	562,800	673,800	673,800	673,800	673,800
Net Cost to Town Property Tax Levy			875,077	967,408	1,491,764	1,391,489	1,391,489	1,391,493	1,391,493

		2023	2024
Staff Summary			
FT	Recreation Supervisor	1.00	1.00
	Recreation Director	1.00	1.00
	Recreation Leader	1.00	1.00
	Recreation Assistant	2.00	0.00
	Account Clerk	1.00	0.00
	Communications Asst	1.00	0.00
	Office Clerk IV	1.00	1.00
	Clerk II	1.00	1.00
	Special Events Coordinator	1.00	1.00
	Management Assistant	1.00	1.00
	Total, Full Time	11.00	7.00
PT	Special Events Assistant	0.00	1.00
	Front Desk Staff	19.00	15.00
	Fitness Attendants	12.00	8.00
	Office Clerk IV	0.00	1.00
	Office Clerk II	0.00	1.00
	Total, Part Time	31.00	26.00
Seasonal	After Care Director	1.00	1.00
	Office Clerk	1.00	1.00
	Sr. Recreation Staff	4.00	4.00
	Playground Director	6.00	6.00
	Playground Counselor	36.00	36.00
	Camp Director	4.00	4.00
	Camp Counselor	21.00	20.00
	Concession Stand Attendant	5.00	0.00
	Recreation Assistant	2.00	3.00
	Total, Seasonal	80.00	75.00
Total, FT and Seasonal		122.00	108.00

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 6772	0100	Salaries	71,195	52,932	60,560	48,805	48,805	48,805	48,805
001 - 6772	2000	Equipment							
001 - 6772	4000	Services & Supplies	70,012	52,746	58,548	66,955	66,955	66,955	66,955
001 - 6772	8000	Employee Fringe Benefits	35,615	43,909	31,051	51,080	51,080	39,365	39,365
	Total		176,821	149,587	150,159	166,840	166,840	155,125	155,125
Revenue:									
001- 0001	1972	Fees, Programs for the Aging	16,255	2,430					
001- 0001	1972	Program for Aging Senior Enrichmer	37,403	44,935	42,000	47,000	47,000	47,000	47,000
	Total		53,658	47,365	42,000	47,000	47,000	47,000	47,000
			123,164	102,223	108,159	119,840	119,840	108,125	108,125

Net Cost to Town Property Tax Levy

Staff Summary		2023	2024
	Recreation Supervisor	0.50	0.50
	Recreation Leader	0.50	0.50
	Total FT	1.00	1.00
	Clerk, PT	1.00	1.00
	Total PT	1.00	1.00
	Total, FT and PT	2.00	2.00

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 6773	0100	Salaries	34,086	55,271	64,672	70,634	70,634	70,634	70,634
001 - 6773	2000	Equipment							
001 - 6773	4000	Services & Supplies	50,652	44,501	59,108	57,614	57,614	57,614	57,614
001 - 6773	8000	Employee Fringe Benefits	17,636	19,756	27,221	49,797	49,797	38,082	38,082
Total			102,373	119,528	151,001	178,045	178,045	166,330	166,330
Revenue:									
001- 0001	1973/1989	Nutrition Program	4,618	8,879	19,000	19,000	19,000	19,000	19,000
001- 0001	4772	Federal Aid - Programs for Aging	91,560	90,300	76,000	76,000	76,000	76,000	76,000
Total			96,178	99,179	95,000	95,000	95,000	95,000	95,000
			6,196	20,349	56,001	83,045	83,045	71,330	71,330

Net Cost to Town Property Tax Levy

Staff Summary		2023	2024
	Recreation Supervisor	0.50	0.50
	Recreation Leader	0.50	0.50
	Total, FT	1.00	1.00
	Nutrition Aide, PT	1.00	1.00
	Total, FT and PT	2.00	2.00

Bureau Summary:	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Department Request	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
Playgrounds & Recreation Total Expenses	1,515,154	1,799,822	2,355,724	2,410,174	2,410,174	2,386,748	2,386,748
Playgrounds & Recreation Total Revenue	510,717	709,842	699,800	815,800	815,800	815,800	815,800
Playgrounds & Recreation Net Cost to Town Property Tax Levy	1,004,437	1,089,980	1,655,924	1,594,374	1,594,374	1,570,948	1,570,948

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 Marshall**

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 3410	0100	Salaries	121,139	93,528	111,088	116,128	116,128	116,128	116,128
001- 3410	2000	Equipment			7,000	8,000	8,000	8,000	8,000
001- 3410	4000	Services & Supplies	9,744	6,638	13,096	9,946	9,946	9,946	9,946
001- 3410	8000	Employee Fringe Benefits	44,066	40,115	56,033	71,839	71,839	71,839	71,839
	Total		174,949	140,281	187,217	205,913	205,913	205,913	205,913
Revenue									
001- 0001	1561	Fire Prevention Permits	56,922	44,887	51,000	58,000	58,000	58,000	58,000
	Net Cost to Town Property Tax Levy		118,027	95,394	136,217	147,913	147,913	147,913	147,913

**Staff Summary:**

	2023	2024
Fire Marshal	1.0	1.0
Deputy Fire Marshal	1.0	1.0
Total FT & PT	2.0	2.0

Bureau: Code Enforcement , Building Services

Operation: Code Enforcement

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 3620	0100	Salaries	273,015	256,558	288,145	270,887	270,887	270,887	270,887
001- 3620	2000	Equipment							
001- 3620	4000	Services & Supplies	30,119	31,284	32,435	18,931	18,931	18,931	18,931
001- 3620	8000	Employee Fringe Benefits	170,884	154,527	152,880	149,933	149,933	149,933	149,933
	Total		474,018	442,369	473,460	439,751	439,751	439,751	439,751
Revenue									
001- 0001	1255	Admin Engineering Fees	825		500	700	700	700	700
001- 0001	1560	Building Permit Inspect. Fees	254,324	114,795	250,000	250,000	250,000	250,000	250,000
001- 0001	1562	Electrical Inspection License	750	350	750	750	750	750	750
001- 0001	1563	Rental Prop. Inspection Fees	16,825	31,500	30,000	30,000	30,000	30,000	30,000
001- 0001	1564	Vacant Property Registration	1,600	2,100	1,500	1,500	1,500	1,500	1,500
001- 0001	2503	Plumber License	4,975	3,900	4,000	4,000	4,000	4,000	4,000
001- 0001	2565	Plumber Permits	17,575	8,970	12,000	10,200	10,200	10,200	10,200
001-0001	3089	NYS Grant		70,270					
001- 0001	2655	Sale of Maps & Copies	35						
	Total		296,909	231,885	298,750	297,150	297,150	297,150	297,150
Net Cost to Town Property Tax Levy			177,108	210,484	174,710	142,601	142,601	142,601	142,601

	2023	2024
Director of Development Svs	0.50	0.50
Code Compliance Coordinator	1.00	1.00
Office Clerk III	0.00	1.00
Building Inspector	1.00	0.74
Constituent Service Coordinator	0.00	0.00
Assistant Building Inspector	1.00	1.00
Secretary to Planning Board	1.00	0.00
Total Full Time	4.50	4.24
Clerk, PT	1.00	1.00
Office Clerk III	0.00	1.00
Total, FT & PT	5.50	6.24
Code Compliance Inspector, Seasonal	1.00	0.00
Code Enforcement Assistant, Seasonal	1.00	0.00

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



**Operation: Demolition/ Enclosures/ Removal of Violations**

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
<b>Budget Summary:</b>									
001- 3650	4000	Services & Supplies	50,420	36,607	45,000	45,000	45,000	45,000	45,000
<b>Revenue:</b>									
001-0001	1289	Property Clean up Charges	97,582	67,207	90,000	90,000	90,000	90,000	90,000
001-0001	1570	Demo of Unsafe Bldgs							
<b>Total Revenue</b>			97,582	67,207	90,000	90,000	90,000	90,000	90,000
<b>Net Cost to Town Property Tax Levy *</b>			-47,162	-30,600	-45,000	-45,000	-45,000	-45,000	-45,000

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
<b>Code Enforcemt and Bldg Srvs Total Expense</b>			524,437	478,976	518,460	484,751	484,751	484,751	484,751
<b>Code Enforcemt &amp; Bldg Srvs Total Revenue</b>			394,491	299,091	388,750	387,150	387,150	387,150	387,150
<b>Code Enforcemt &amp; Bldg Srvs Net Cost</b>									
<b>to Property Tax Levy</b>			129,946	179,885	129,710	97,601	97,601	97,601	97,601

Bureau: Planning & Zoning

Operation: Zoning Board of Appeals

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8010	0100	Salaries	900	900	1,200	1,200	1,200	1,200	1,200
001- 8010	4000	Services & Supplies	1,760	2,384	2,559	3,080	3,080	3,080	3,080
001- 8010	8000	Employee Fringe Benefits	262	67	91	91	91	91	91
Total			2,922	3,351	3,850	4,371	4,371	4,371	4,371
Revenue									
001- 0001	2110	Zoning Fees	7,550	10,800	6,300	7,250	7,250	7,250	7,250
Net Cost to Town Property Tax Levy			-4,628	-7,449	-2,450	-2,879	-2,879	-2,879	-2,879

Staff Summary		2023	2024
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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
<b>Budget Summary:</b>									
001- 8020	0100	Salaries	163,900	127,572	174,139	178,736	178,736	145,047	96,430
001- 8020	2000	Equipment							
001- 8020	4000	Services & Supplies	11,290	60,871	4,775	4,255	4,255	4,255	4,255
001- 8020	8000	Employee Fringe Benefits	57,860	64,595	104,675	86,080	86,080	80,268	46,889
	Total		233,050	253,038	283,589	269,071	269,071	229,570	147,574
<b>Charges to the Consolidated Sewer Fund</b>									
001- 0001	2189	Administrative Fees	8,605	4,250	5,500	5,500	5,500	5,500	5,500
001- 0001	2189	Engineering Application Fees	750	500	1,000	2,000	2,000	2,000	2,000
001-2801	8020	Interfund revenues		22,200					
001- 0001	4989	Other Home & Community Serv.	25,103						
	Total		34,458	26,950	6,500	7,500	7,500	7,500	7,500
<b>Net Cost to Town Property Tax Levy</b>			198,591	226,088	277,089	261,571	261,571	222,070	140,074
<b>Staff Summary</b>			2023	2024					
Director of Development Services			0.50	0.50					
Office Clerk III			1.00	0.00					
Planning Assistant			0.90	0.00					
Clerk II / w Typing			1.00	1.00					
Total			3.40	1.50					

Operation: Engineering Site Plan Review

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1441	4000	Services & Supplies	14,191	11,131	5,000	30,000	30,000	30,000	30,000
001- 0001	1441	Charges for Site Plan Reviews	1,664	2,733	5,000	30,000	30,000	30,000	30,000
Net Cost to Town Property Tax Levy			12,528	8,399	0	0	0	0	0

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8021	0100	Salaries	1,200	1,300	2,400	2,400	2,400	2,400	2,400
001- 8021	2000	Equipment							
001- 8021	4000	Services & Supplies	1,522	1,547	2,497	2,656	2,656	2,656	2,656
001- 8021	8000	Employee Fringe Benefits	477	95	184	184	184	184	184
Total			3,199	2,942	5,081	5,240	5,240	5,240	5,240
Revenue									
001- 0001	1255	Clerk Fees EPOD Permit							
001- 0001	2115	Planning Board Fees	7,050	4,650	7,200	8,280	8,280	8,280	8,280
001- 0001	2116	Town Board Application Fees	3,150	900	4,000	4,500	4,500	4,500	4,500
Total			10,200	5,550	11,200	12,780	12,780	12,780	12,780
Net Cost to Town Property Tax Levy			-7,001	-2,608	-6,119	-7,540	-7,540	-7,540	-7,540

Staff Summary	2023	2024
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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 8090	4360	Misc. Expenses		129	200	200	200	200	200
001- 8090	4382	postage							
Total			0	129	200	200	200	200	200
Staff Summary									
		2023	2024						
Chairperson		1.0	1.0						
Board Member		7.0	7.0						
Secretary, PT		0.0	0.0						
Total			8.0	8.0					
Planning & Zoning Total Expense			253,362	270,592	297,720	308,882	308,882	269,381	187,385
Planning & Zoning Total Revenue			53,872	46,033	29,000	57,530	57,530	57,530	57,530
Planning & Zoning Net Cost to Property Tax Levy			199,490	224,559	268,720	251,352	251,352	211,851	129,855

	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Department Request	2024 Tentative Budget	2024 Preliminary Budget	2024 Adopted Budget
Department Total Costs	952,748	889,849	1,003,397	999,546	999,546	960,045	878,049
Department Total Revenues	505,285	390,011	468,750	502,680	502,680	502,680	502,680
Net Cost to Town Property Tax Levy	447,463	499,837	534,647	496,866	496,866	457,365	375,369
Staff Summary, Department Total	2023	2024					
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	1.00	0.74					
Clerk II / w Typing	1.00	1.00					
Office Clerk III	1.00	2.00					
Planning Assistant	0.90	0.00					
Assistant Building Inspector	0.00	1.00					
Secretary to Planning Board	1.00	0.00					
Total FT	8.90	8.74					
Clerk, PT	1.00	1.00					
Office Clerk III	0.00	1.00					
Total PT	1.00	2.00					
Code Enforcement Assistant, Seasonal	1.00	0.00					
Code Compliance Inspector, Seasonal	1.00	0.00					
Total Seasonal	2.00	0.00					
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			2021	2022	2023	2024	2024	2024	2024
					Adopted	Department	Tentative	Preliminary	Adopted
Budget Summary:			Actual	Actual	Budget	Request	Budget	Budget	Budget
001-3120	0100	Salaries, OT, etc.- Police Officers	5,790,344	6,154,674	6,341,596	6,964,515	6,964,515	6,964,515	6,964,515
001-3120	0103	Salaries, OT, etc.- non Police	492,153	461,123	499,244	305,813	305,813	305,813	305,813
001-3120	0105	School Crossing Guards	155,449	192,495	234,855	245,600	245,600	245,600	245,600
001-3120	1000	Subtotal, Salaries & Wages	6,437,947	6,808,292	7,075,695	7,515,928	7,515,928	7,515,928	7,515,928
001-3120	2000	Equipment	179,207	196,728		195,885	195,885	195,885	195,885
001-3120	4000	Services & Supplies	611,088	736,986	852,562	825,254	825,254	825,254	825,254
001-3120	8000	Employee Fringe Benefits	4,189,814	4,207,687	4,937,900	5,029,121	5,029,121	5,028,337	5,028,337
Total Costs			11,418,056	11,949,692	12,866,157	13,566,188	13,566,188	13,565,404	13,565,404
Revenue:									
001- 1520	1520	Vehicle Impound Fees	1,763	2,766	2,500	6,000	6,000	6,000	6,000
001- 1520	1521	Fingerprint Fees	1,046	617	500	500	500	500	500
001- 1520	1522	Police Reports - Copies	531	447	500	500	500	500	500
001-1589	3120	Public Safety Income-Other	172,962	191,628	2,500	250,000	250,000	250,000	250,000
001- 2389	2390	Stop DWI Grant - County	13,907	12,013	12,000	9,000	9,000	9,000	9,000

		2021	2022	2023	2024	2024	2024	2024
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 2655	3120 Police Auction	5,968	2,879	2,000	12,500	12,500	12,500	12,500
001- 2665	3120 Sale of Equipment	2,050		8,000	8,000	8,000	8,000	8,000
001- 2680	3120 Insurance Recoveries	1,925	13,962	3,000	5,000	5,000	5,000	5,000
001- 2771	3120 Miscellaneous Revenue	3,281						
001- 3089	3089 NY State Div. For Youth Grant	4,574	4,574	4,000	4,000	4,000	4,000	4,000
001- 3089	3091 Police Safety Grant	4,664	17,196	3,000	14,100	14,100	14,100	14,100
001- 4389	4393 Bullet Proof Vest Grant	4,932	7,803	8,000	10,000	10,000	10,000	10,000
001- 4389	4394 Red Team Grant		4,706	1,200				
001-4389	4396 Stonegarden	5,614	51,130	25,000	9,000	9,000	9,000	9,000
	Total	223,216	309,720	72,200	328,600	328,600	328,600	328,600
Net Cost to Town Property Tax Levy		11,194,840	11,639,972	12,793,957	13,237,588	13,237,588	13,236,804	13,236,804



Staff Summary:

	2023	2024
<b>Police Officer Titles:</b>		
Chief	1.00	1.00
Captain	2.00	2.00
Lieutenant	3.00	3.00
Sergeant	6.00	5.00
Investigator Supervisor (sgt.)	1.00	1.00
Police Officer	37.00	37.00
Investigator (police officer)	3.00	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	6.00	4.00
Property Clerk	1.00	0.00
Office Clerk II	0.00	1.00
Receptionist	1.00	1.00
Community Services Assistant	1.00	0.00
Subtotal, full time	10.00	7.00
Clerk, PT	6.00	4.00
Booking Clerk	1.00	0.00
School Crossing Guard	30.00	30.00
Crossing Guard Coordinator/Civilian Police Assistant	1.00	1.00
Intern	1.00	0.00
Subtotal, part time	39.00	35.00

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.

		2021	2022	2023	2024	2024	2024	2024
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:								
001-3510	0100 Salaries	37,666	45,590	65,533	68,211	68,211	68,211	68,211
001-3510	2000 Equipment	29,704						
001-3510	4000 Services & Supplies	26,350	13,557	24,127	15,811	15,811	15,811	15,811
001-3510	8000 Employee Fringe Benefits	17,141	16,133	22,699	25,938	25,938	25,938	25,938
Total Costs		110,862	75,280	112,359	109,960	109,960	109,960	109,960
Revenue:								
001- 1550	1550 Kennel Pound Fees	1,821	168		1,000	1,000	1,000	1,000
001- 2544	2544 Dog license	17,150	15,275	15,000	16,900	16,900	16,900	16,900
001- 1550	2590 Permits	800	100	300	800	800	800	800
001-2665	3120 Sale of Equipment	3,625						
001- 1550	3089 NYS Grant							
Total		23,396	15,543	15,300	18,700	18,700	18,700	18,700
Net Cost to Town Property Tax Levy		87,466	59,737	97,059	91,260	91,260	91,260	91,260

Staff Summary:	2023	2024	
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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
005 - 7410	0100	Salaries	966,766	1,037,516	1,140,595	1,181,141	1,181,141	1,181,141	1,181,141
005 - 7410	2000	Equipment	977	2,648					
005 - 7410	4050	Library Materials	175,369	180,527	180,000	180,294	180,294	180,294	180,294
005 - 7410	4000	Services & Supplies	425,579	426,898	411,986	396,026	396,026	396,026	396,026
005 - 9000	6000	Principal on Debt	325,000	335,000	340,000	345,000	345,000	345,000	345,000
005 - 9000	7000	Interest on Debt	296,000	289,400	282,650	275,800	275,800	275,800	275,800
005 - 7410	8000	Employee Fringe Benefits	445,435	407,743	436,227	468,235	468,235	468,235	468,235
005 - 7410	9000	Transfers							
	Total		2,635,126	2,679,731	2,791,458	2,846,496	2,846,496	2,846,496	2,846,496
Revenue:									
005 - 0005	2080	Miscellaneous Income	47,996	54,777	47,219	63,100	63,100	63,100	63,100
005 - 0005	2082	Library Fines	42,465	43,310	33,426	36,000	36,000	36,000	36,000
005 - 0005	2655	Sales of Copies	3,205	3,531	3,200				
005 - 0005	2701,74	Refund, Prior Year Expense	464	168		6,379	6,379	6,379	6,379
005 - 0005	3889	State Aid	16,860	17,732	12,400	14,600	14,600	14,600	14,600
005 - 0005	3890	State Grant	14,000	14,000					
005-0005	5031	Interfund Transfers	40,000						
005-0005	4911	Federal CARES Act Funding							
	Total		164,989	133,518	96,245	120,079	120,079	120,079	120,079
Operating Fund Balance						40,000	40,000	40,000	40,000
Net Cost to Town Property Tax Levy			2,470,136	2,546,213	2,695,213	2,686,417	2,686,417	2,686,417	2,686,417

**Staff Summary**

	<u>2023</u>	<u>2024</u>
Library Director	1.0	1.0
Librarian III	1.0	1.0
Librarian II	6.0	5.0
Library Assistant	3.0	4.0
Library Clerk	2.0	2.0
Asst Library Director	1.0	1.0
 Subtotal, Full Time	<u>14.0</u>	<u>14.0</u>
 Library Assistant - PT	5.0	6.0
Library Assistant - Sub PT	2.0	1.0
Librarian I Substitute	5.0	5.0
Librarian	1.0	1.0
Librarian II	0.0	1.0
Library Clerk Part Time	11.0	8.0
Sub Library Clerk Part Time	1.0	1.0
Library Page Part Time	11.0	11.0
 Subtotal, Part Time	<u>36.0</u>	<u>34.0</u>
 Department Total, FT and PT	<u><u>50.0</u></u>	<u><u>48.0</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.		

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1110	0100	Salaries	458,640	469,862	554,964	553,573	553,573	554,686	498,537
001 - 1110	2000	Equipment							
001 - 1110	4000	Services & Supplies	47,878	41,502	55,676	48,343	48,343	48,343	48,343
001 - 1110	8000	Employee Fringe Benefits	223,363	202,387	236,152	280,505	280,505	280,505	270,230
	Total		729,881	713,752	846,792	882,421	882,421	883,534	817,110
Revenue:									
001-0001	2610	Fines & Bail Forfeitures	104,277	93,233	150,000	100,000	100,000	100,000	100,000
001-0001	2389	Reimbm't Interpreter Services	1,708	7,140	6,000	6,000	6,000	6,000	6,000
001-0001	2610	Bail Poundage	276	1,004	500	1,000	1,000	1,000	1,000
001-0001	2771	Forfeited Bail	29,209	8,993	3,000	7,500	7,500	7,500	7,500
001-0001	3089	NYS Court Grant	198						
	Total		135,667	110,370	159,500	114,500	114,500	114,500	114,500
Net Cost to Town Property Tax Levy			594,214	603,382	687,292	767,921	767,921	769,034	702,610

Staff Summary:	<u>2023</u>	<u>2024</u>
Town Justice	3.0	3.0
Clerk to Town Justice	3.0	3.0
Deputy Court Clerk	1.0	0.0
Clerk III	1.0	1.0
Court Administrator	1.0	1.0
Subtotal, Full Time	<u>9.0</u>	<u>8.0</u>
Court Attendants, Part time	5.0	6.0
Clerk, Part Time	3.0	2.0
	<u>8.0</u>	<u>8.0</u>
Total, Full Time and Part Time	<u><u>17.0</u></u>	<u><u>16.0</u></u>

Unallocated Revenue

Fund: General

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

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1081	1081	Payment In Lieu of taxes - COMIDA	42,081	45,882	49,747	27,244	27,244	27,128	27,012
001- 1081	1082	Payment In Lieu of taxes - Other	227,716	236,814	207,645	205,938	205,938	205,828	205,718
001- 1090	0000	Tax Collection Installment Fees	230,126	200,563	215,000	215,000	215,000	215,000	215,000
001- 1120	0000	Sales Tax (Distributed by County)	6,728,812	7,187,945	5,700,000	6,700,000	6,700,000	6,700,000	6,700,000
001- 1170	0000	Franchise - Cable TV *	605,855	594,250	610,000	590,000	590,000	590,000	590,000
001- 2401	0000	Interest on Investments	3,575	59,260	5,000	25,000	25,000	25,000	25,000
001- 0001	2660	Sale Of Real Estate	611,198	50,247					
001- 0001	2680	Insurance Recoveries	500						
001- 0001	2701	Refund Prior Year Expense	5,935	647		59,331	59,331	59,331	59,331
001- 2750	0000	Aim Related Payments NYS	613,283	613,283	613,283	613,283	613,283	613,283	613,283
001- 2771	0000	Miscellaneous Income	236,432	15,729	15,000	15,000	15,000	15,000	15,000
001- 3005	3005	Mortgage Tax (Distributed by County)	1,469,442	1,288,097	990,000	990,000	990,000	990,000	990,000
001- 5031	0000	Interfund Transfers		10,733					
001- 3089		NYS Grant							
Total			10,774,956	10,303,449	8,405,675	9,440,796	9,440,796	9,440,570	9,440,344

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

Franchise Fee Total	Unallocated:	605,855	594,250	610,000	590,000	590,000	590,000	590,000
	ICATV:	56,039	56,929	56,000	56,000	56,000	56,000	56,000
	TOTAL	661,894	651,179	666,000	646,000	646,000	646,000	646,000

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

Unallocated Debt Service	2021	2022	2023	2024	2024	2024	2024
Budget Summary:	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 9710 6010 Principal on Serial Bonds	31,000						
001- 9710 7010 Interest on Serial Bonds	1,240						
001- 9730 7030 Interest on Bond Anticipation Note							
Subtotal, Debt Service (General Fund)	32,240	0	0	0	0	0	0

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

Account	Operation	Principal	Interest	Total	Percent of Total
001 1620	Town Hall	45,500	11,345	56,845	3.5%
001 1621	Public Safety Building	42,500	6,738	49,238	3.0%
001 1640	Public Works Operation Center	220,000	300,000	520,000	32.0%
001 5410	Sidewalk Plowing	123,580	9,736	133,316	8.2%
001 5411	Sidewalk Construction	73,000	35,595	108,595	6.7%
001 7110	Parks	83,116	23,938	107,054	6.6%
001 7140	Recreation	245,000	298,800	543,800	33.5%
001 8160	Solid Waste Management	38,914	1,946	40,860	2.5%
001 8560	Tree Program	51,510	2,576	54,086	3.3%
001 8810	Cemetery	11,277	328	11,605	0.7%
		934,397	691,002	1,625,399	100.0%
General / Undistributed (from above)		0	0	0	0.0%
Total General Fund Debt Service		934,397	691,002	1,625,399	100.0%



**Insurance**

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001- 1910 4180 Insurance Premium	143,837	135,300	130,758	135,462	135,462	135,462	135,462

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**

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001- 1670 4000 Expenses	13,396	24,965	21,787	58,605	58,605	58,605	58,605
Subtotal	13,396	24,965	21,787	58,605	58,605	58,605	58,605

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

**General Unallocated Expenses****Budget Summary:**

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001- 1920	4000	Municipal Association Dues	1,650	1,650	1,950	1,950	1,950	1,950	1,950
001- 1930	4000	Judgements & Claims	27,148	2,450	12,500	12,500	12,500	12,500	12,500
001- 1938	4000	Conference/Training	13,532						
001- 1989	4120	Unallocated	199,987	270					
001- 1950	4000	Taxes & Assessments	19,800	16,503	19,900	19,200	19,200	19,200	19,200
001- 1990	4000	Contingency Account			30,000				
001-4540	4120	Ambulance (EMS) Services				450,000	450,000	450,000	450,000
Subtotal			262,117	20,873	64,350	483,650	483,650	483,650	483,650
Revenue:									
001- 3389									
Net Cost to Town Property Tax Levy			262,117	20,873	64,350	483,650	483,650	483,650	483,650

**Summary of General Unallocated Expenses**

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Unallocated Debt Service			32,240						
Insurance			143,837	135,300	130,758	135,462	135,462	135,462	135,462
Central Printing and Mailing			13,396	24,965	21,787	58,605	58,605	58,605	58,605
General Unallocated Expenses			262,117	20,873	64,350	483,650	483,650	483,650	483,650
Total, Net Cost to Town Property Tax Levy			451,590	181,138	216,895	677,717	677,717	677,717	677,717

Bureau: Town Board	Fund: General	Account: 001 - 1010
<p>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.</p>		

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1010	0104	Salaries, Four Councilpersons	60,356	51,356	51,356	52,896	52,896	52,896	52,896
001- 1010	4000	Services & Supplies	10,103	100	800	600	600	600	600
001- 1010	8000	Employee Fringe Benefits	91,334	93,650	100,616	108,470	108,470	108,470	108,470
Total, Net Cost to Town Property Tax Levy			161,793	145,106	152,772	161,966	161,966	161,966	161,966

Staff Summary:		
	2023	2024
Councilperson	4.0	4.0

Bureau: Town Supervisor	Fund: General	Account No. 001 - 1220
<p>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.</p>		

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001- 1220	0100	Salaries	148,129	227,626	216,499	235,144	235,144	274,904	200,720
001- 1220	2000	Equipment							
001- 1220	4000	Services & Supplies	3,949	4,950	7,485	8,430	8,430	8,430	8,430
001- 1220	8000	Employee Fringe Benefits	57,749	74,692	70,244	92,397	92,397	87,747	102,358
Total, Net Cost to Town Property Tax Levy			209,827	307,268	294,228	335,971	335,971	371,081	311,508

Staff Summary:

	2023	2024
Town Supervisor	1.00	1.00
Assistant to the Supervisor	1.00	0.00
Constituent Services Coordinator	0.20	0.00
Secretary to the Supervisor	0.00	1.00
Coordinator of Diversity, Equity & inc	0.00	1.00
Total Full Time	2.20	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			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1315	0100	Salaries	263,362	277,023	320,649	330,167	330,167	330,167	330,167
001 - 1315	2000	Equipment							
001 - 1315	4000	Services & Supplies	22,314	31,898	26,530	12,565	12,565	12,565	12,565
001 - 1315	8000	Employee Fringe Benefits	156,609	153,560	198,161	176,765	176,765	176,765	176,765
Total			442,285	462,481	545,340	519,497	519,497	519,497	519,497
Revenue:									
Charges to the Community Development Block Grant			55,815	59,436	69,966	79,960	79,960	79,960	79,960
Charges to the Consolidated Sewer District			115,478	120,990	142,433	158,740	158,740	158,740	158,740
Charges to the Storm Water Drainage			7,578	7,759	9,184	9,356	9,356	9,356	9,356
Charges to the Sea Breeze Water District			8,500	8,670	8,670	8,670	8,670	8,670	8,670
Total			187,371	196,854	230,253	256,726	256,726	256,726	256,726
Net Cost to Town Property Tax Levy			254,914	265,627	315,087	262,771	262,771	262,771	262,771

## Staff Summary:

	2023	2024
Comptroller	1.0	1.0
Account Clerk	1.0	0.0
Sr. Account Clerk	1.0	0.0
Management Assist	0.0	1.0
Asst. to Comptroller	2.0	2.0
Total Full Time	5.0	4.0
Sr. Account Clerk, PT	0.0	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.

		2021	2022	2023	2024	2024	2024	2024
		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:								
001 - 1320	4000 Services	28,340	28,417	35,500	49,095	49,095	49,095	49,095
Net Cost to Town Property Tax Levy		28,600	28,417	29,500	49,095	49,095	49,095	49,095
Comptroller Total Expense		470,625	490,897	580,840	568,592	568,592	568,592	568,592
Comptroller Total Revenue		187,371	196,854	230,253	256,726	256,726	256,726	256,726
Comptroller Net Cost to Town Property Tax Levy		283,254	294,043	350,587	311,866	311,866	311,866	311,866

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.

			2021	2022	2023	2024	2024	2024	2024
					Adopted	Department	Tentative	Preliminary	Adopted
Budget Summary:			Actual	Actual	Budget	Request	Budget	Budget	Budget
001 - 1430	0100	Salaries	191,875	199,482	208,005	201,325	201,325	203,875	203,875
001 - 1430	2000	Equipment							
001 - 1430	4000	Services & Supplies	48,445	31,122	42,370	36,706	36,706	36,706	36,706
001 - 1430	4000	Legal Counsel	5,273						
001 - 1430	8000	Employee Fringe Benefits	88,257	89,559	96,413	111,796	111,796	112,322	112,322
Total			333,850	320,163	346,788	349,827	349,827	352,903	352,903
Revenue:									
Charges to the Consolidated Sewer District			52,860	52,165	72,067	85,545	85,545	85,545	85,545
Charges to the Sea Breeze Water District			1,000	2,845	2,845	2,845	2,845	2,845	2,845
001-2771	Miscellaneous Revenue					1,000	1,000	1,000	1,000
Total			53,860	55,010	74,912	89,390	89,390	89,390	89,390
Net Cost to Town Property Tax Levy			279,990	265,152	271,876	260,437	260,437	263,513	263,513

Staff Summary:

	2023	2024
Personnel Clerk	1.0	0.0
Personnel Analyst	0.0	1.0
Director of Personnel	1.0	1.0
Payroll Clerk	1.0	1.0
Total Full Time	3.0	3.0
Safety & Training Officer, PT	1.0	1.0
Payroll Clerk, PT	1.0	0.0
Total, FT and PT	5.0	4.0

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1420	4000	Services - General Retainer	375,231	467,347	400,000	400,000	400,000	400,000	400,000
001 - 1420	4000	Services - Planning & Zoning	48,247	53,534	48,000	60,000	60,000	60,000	60,000
001 - 1420	4000	Services & Supplies	40						
001 - 1420	8000	Employee Fringe Benefits							
	Total		423,518	520,881	448,000	460,000	460,000	460,000	460,000
Charges to the Consolidated Sewer Fund									
Net Cost to Town Property Tax Levy			423,518	520,881	448,000	460,000	460,000	460,000	460,000

Staff Summary:

2023	2024
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Town Attorney

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

Town Attorney, P.T.

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

Legal Assistant, P.T.

Total Part Time	0	0
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Total, FT and PT	0	0
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Bureau: Information Services	Fund: General	Account No. 001 - 1680, 1681, 7989
This department (formerly "Information Technology") is responsible for the delivery and support of all Town provided information technology (IT) services to the employees and constituents of the Town including applications, networks, servers, and desktop support. It manages the town Website and oversees and coordinates IT activities and operations at each of the Town's primary locations. The costs of lease financing for computers are included in the budgets of the departments that use the computers. Also included is the budget of the Irondequoit Community Access Cable TV station (ICAT) .		

Operation: I T Administrator 001 - 1680		2021	2022	2023	2024	2024	2024	2024
Budget Summary:		Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
001 - 1680	0100 Salaries	86,324	104,753	139,212	145,156	145,156	146,594	146,594
001 - 1680	2000 Equipment	46,226	6,211	12,000	12,000	12,000	12,000	12,000
001 - 1680	4000 Services & Supplies	143,635	161,355	237,179	281,176	281,176	281,176	281,176
001 - 1680	8000 Employee Fringe Benefits	4,670	17,403	31,704	35,857	35,857	36,104	36,104
Total		280,855	289,721	420,095	474,189	474,189	475,874	475,874
Revenue:								
001 - 2665	1680 Sale of Equipment	1,428	549					
Charges to the Sea Breeze Water District			800	800	800	800	800	800
Total		1,428	1,349	800	800	800	800	800
Net Cost to Town Property Tax Levy		279,427	288,372	419,295	473,389	473,389	475,074	475,074

Staff Summary:

	2023	2024
Director of Information Tech	1.00	1.00
Network Technician	0.90	1.00
Micro Computer Maint. Tech. PT	1.00	0.00
Total	2.90	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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted	Department	Tentative	Preliminary	Adopted
					Budget	Request	Budget	Budget	Budget
Budget Summary:									
001 - 1681	2000	Computer Hardware & Software	213,988	22,471	8,750	20,000	20,000	20,000	20,000
001 - 1681	4000	Services	64,761	27,059	15,500				
001 - 9000	6000	Principal on Debt							
001 - 9000	7000	Interest on Debt							
Total, Net Cost to Town Property Tax Levy			278,750	49,530	24,250	20,000	20,000	20,000	20,000

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.		

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:							
001 - 7989 0100 Salaries	117,564	45,238	49,912	26,000	26,000	26,000	26,000
001 - 7989 2000 Equipment	88,491	3,146	6,542	17,500	17,500	17,500	17,500
001 - 7989 4000 Services & Supplies	16,132	18,577	29,634	14,534	14,534	14,534	14,534
001 - 7989 8000 Employee Fringe Benefits	66,757	31,561	33,272	4,485	4,485	4,485	4,485
Total	288,944	98,522	119,360	62,519	62,519	62,519	62,519
001- 2770 2770 Cable TV Income	2,636	12,329	2,720				
001- 1170 7989 Franchise - Cable TV *	56,039	56,929	56,000	56,000	56,000	56,000	56,000
Total	58,675	69,257	58,720	56,000	56,000	56,000	56,000
Net Cost to Town Property Tax Levy	230,269	29,265	60,640	6,519	6,519	6,519	6,519
Staff Summary	2023	2024	* Also see "Franchise - Cable TV" in the Unallocated Revenue budget.				
Communications Assistant	1.00	0.00					
Network Technician	0.10	0.00					
ICAT Total FT	1.10	0.00					
Production Assistant PT	0.00	1.00					
Bureau Total Expense	848,548	437,774	563,705	556,708	556,708	558,393	558,393
Bureau Total Revenue	60,103	70,606	59,520	56,800	56,800	56,800	56,800
Bureau Net Cost to Town Property Tax Levy	788,445	367,167	504,185	499,908	499,908	501,593	501,593
Department Staff Summary:	2023	2024					
Director of Information Services	1.00	1.00					
Communications Assistant	1.00	0.00					
Network Technician	1.00	1.00					
Department Total FT	3.00	2.00					
Micro Computer Maint. Tech. PT	1.00	0.00					
Production Assistant PT	0.00	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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1355	0100	Salaries	177,878	204,788	240,079	267,626	267,626	259,269	241,854
001 - 1355	2000	Equipment							
001 - 1355	4000	Services & Supplies	61,540	53,512	76,827	59,598	59,598	59,598	59,598
001 - 1355	8000	Employee Fringe Benefits	81,113	93,214	91,631	109,521	109,521	108,079	104,134
	Total		320,530	351,513	408,537	436,745	436,745	426,946	405,586
Revenue:									
001 - 3704	0000	State Aid, Training of Assessor							
001 - 3089	1356	State Aid - Value Maintenance							
001 - 1355	1255	Copier Charges	88	154	250	250	250	250	250
	Total		88	154	250	250	250	250	250
Net Cost to Town Property Tax Levy			320,443	351,359	408,287	436,495	436,495	426,696	405,336

Staff Summary:

	2023	2024
Assessor	1.0	1.0
Real Property Appraiser	1.0	1.0
Assessment Clerk	1.0	2.0
Clerk IV	1.0	0.0
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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1356	1000	Salaries			8,100				
001 - 1356	4000	Services & Supplies	214,560	53,640	102,415				
001 - 1356	8000	Employee Fringe Benefits			1,283				
Total			214,560	53,640	111,798	0	0	0	0
Revenue:									
Designated Appropriation from General Fund Balance					83,440				
Total			0	0	83,440	0	0	0	0
Net Cost to Town Property Tax Levy			214,560	53,640	28,358	0	0	0	0

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			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1410	0100	Salaries	129,570	132,222	151,239	163,779	163,779	163,779	126,423
001 - 1410	2000	Equipment							
001 - 1410	4000	Services & Supplies	8,234	7,986	9,104	9,374	9,374	9,374	9,374
001 - 1410	8000	Employee Fringe Benefits	52,236	55,132	76,393	79,415	79,415	79,415	60,136
	Total		190,040	195,340	236,736	252,568	252,568	252,568	195,933
Revenue:									
001 - 0001	1255	Hunting & Fishing Licenses	1,002	1,134	1,200	1,200	1,200	1,200	1,200
001 - 0001	1256	Marriage Licenses	6,553	5,445	6,000	5,000	5,000	5,000	5,000
001 - 0001	1259	Passport Fees	9,190	9,415	9,000	8,750	8,750	8,750	8,750
001 - 0001	1410	Postage & Copier Charges	88	64	75	75	75	75	75
001 - 0001	2440	Return Check Fees	300	500	300	300	300	300	300
001 - 0001	2501	Video Game License	700	860	1,000	1,600	1,600	1,600	1,600
001 - 0001	2502	Solicitors License	75	525	600	1,000	1,000	1,000	1,000
001 - 0001	2502	Solicitors Application Fees	100	200	300	700	700	700	700
001 - 0001	2505	Carnival Licenses			0	100	100	100	100
001 - 0001	2506	Public Amusement Ride Licenses	100	100	100	200	200	200	200
001 - 0001	2507	Block Party Permits				400	400	400	400
001 - 0001	2530	Games of Chance Licenses	130	130	130				
001 - 0001	2531	Games of Chance Proceeds			50	100	100	100	100
001 - 0001	2540	Bingo Licenses	2,085	3,135	2,500	2,500	2,500	2,500	2,500
001 - 0001	2541	3% Bingo Fees	6,490	10,660	6,500	5,000	5,000	5,000	5,000
001 - 0001	2545	Bow Hunter Licenses	1,340	1,300	1,500	2,100	2,100	2,100	2,100
001 - 0001	2655	Passport Photos	3,963	5,532	3,500	5,250	5,250	5,250	5,250
	Total		32,115	39,000	32,755	34,275	34,275	34,275	34,275
Net Cost to Town Property Tax Levy			157,925	156,340	203,981	218,293	218,293	218,293	161,658

Staff Summary:	2023	2024
Town Clerk	0.40	0.40
Deputy Town Clerk	0.00	1.00
Office Clerk IV	0.00	1.00
Office Clerk III	1.00	0.00
Receptionist / Clerk PT	1.00	0.00
Total Full Time	2.40	2.40
Bingo Inspector, Part Time	1.00	1.00
Total	3.40	3.40

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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
001 - 1330	0100	Salaries	130,054	116,367	130,267	123,384	123,384	123,384	123,384
001 - 1330	2000	Equipment							
001 - 1330	4000	Services & Supplies	25,270	25,997	26,005	29,217	29,217	29,217	29,217
001 - 1330	8000	Employee Fringe Benefits	53,674	30,125	35,577	37,610	37,610	37,610	37,610
	Total		208,998	172,488	191,849	190,211	190,211	190,211	190,211
Revenue:									
001 - 1232	0000	School Tax Coll'n. Reimburs'nt	7,613	7,835	7,500	9,000	9,000	9,000	9,000
001 -2801	1330	Inter-Fund Transfers	29,763	25,966	32,289	34,226	34,226	34,226	34,226
001-2801	0051	Inter-Fund Transfers-sbw	17,100	17,400	17,400	18,000	18,000	18,000	18,000
	Total		54,476	51,201	57,189	61,226	61,226	61,226	61,226
Net Cost to Town Property Tax Levy			154,522	121,288	134,660	128,985	128,985	128,985	128,985

Staff Summary:	2023	2024
Town Clerk / Receiver of Taxes	0.60	0.60
Dep. Receiver of Taxes	1.00	1.00
Total Full Time	1.60	1.60
Clerk Seasonal, PT	4.00	3.00

Operation: Elections

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

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted	Department	Tentative	Preliminary	Adopted
Budget Summary:			Budget	Request	Budget	Budget	Budget
001 - 1450 4000 Services & Supplies	22,595						
001 - 1450 Reimbursement by County	22,831						
Net Cost to Town Property Tax Levy	-237	0	0	0	0	0	0

Operation: Records Management

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

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted	Department	Tentative	Preliminary	Adopted
Budget Summary:			Budget	Request	Budget	Budget	Budget
001 - 1460 4000 Services & Supplies	6,526	10,257	10,600	9,600	9,600	9,600	9,600
Total	6,526	10,257	10,600	9,600	9,600	9,600	9,600
001 - 1460 3060 State Aid - Records Management.							
Net Cost to Town Property Tax Levy	6,526	10,257	10,600	9,600	9,600	9,600	9,600

Town Clerk Total Cost	428,159	378,086	439,185	452,379	452,379	452,379	395,744
Town Clerk Total Revenue	109,422	90,201	89,944	95,501	95,501	95,501	95,501
Total Net Cost to Town Property Tax Levy	318,737	287,885	349,241	356,878	356,878	356,878	300,243



Department Staff Summary:	2023	2024
Town Clerk / Receiver of Taxes	1.00	1.00
Dep. Receiver of Taxes	1.00	1.00
Deputy Town Clerk	0.00	1.00
Office Clerk IV	0.00	1.00
Office Clerk III	1.00	0.00
Total Full Time	3.00	4.00
Receptionist. PT	1.00	0.00
Bingo Inspector, Part Time	1.00	1.00
Clerk, PT	1.00	0.00
Total, FT & PT	6.00	5.00
Clerk Seasonal, PT	4.00	3.00

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
<b>Administration Total, Summary</b>							
Unallocated Expense	451,590	181,138	216,895	677,717	677,717	677,717	677,717
Town Board Expense	161,793	145,106	152,772	161,966	161,966	161,966	161,966
Supervisor Expense	209,827	307,268	294,228	335,971	335,971	371,081	311,508
Comptroller Expense	470,625	490,897	580,840	568,592	568,592	568,592	568,592
Human Resources Expense	333,850	320,163	346,788	349,827	349,827	352,903	352,903
Attorney	423,518	520,881	448,000	460,000	460,000	460,000	460,000
Information Services Expense	848,548	437,774	563,705	556,708	556,708	558,393	558,393
Assessor Expense	535,090	405,153	520,335	436,745	436,745	426,946	405,586
Town Clerk Expense	428,159	378,086	439,185	452,379	452,379	452,379	395,744
<b>Total Expense</b>	<b>3,863,000</b>	<b>3,186,467</b>	<b>3,562,748</b>	<b>3,999,905</b>	<b>3,999,905</b>	<b>4,029,977</b>	<b>3,892,409</b>
Unallocated Revenue	10,774,956	10,303,449	8,405,675	9,440,796	9,440,796	9,440,570	9,440,344
Town Board Revenue							
Supervisor Revenue							
Comptroller Revenue	187,371	196,854	230,253	256,726	256,726	256,726	256,726
Human Resources Revenue	53,860	55,010	74,912	89,390	89,390	89,390	89,390
Attorney							
Information Services Revenue	60,103	70,606	59,520	56,800	56,800	56,800	56,800
Assessor Revenue (includes fund balance-Reval.)	88	53,794	83,690	250	250	250	250
Town Clerk Revenue	109,422	90,201	89,944	95,501	95,501	95,501	95,501
<b>Total Revenues &amp; Fund Balances</b>	<b>11,185,799</b>	<b>10,769,915</b>	<b>8,943,994</b>	<b>9,939,463</b>	<b>9,939,463</b>	<b>9,939,237</b>	<b>9,939,011</b>
Unallocated Net Expense to Tax Levy	-10,323,366	-10,122,312	-8,188,780	-8,763,079	-8,763,079	-8,762,853	-8,762,627
Town Board Net Expense to Tax Levy	161,793	145,106	152,772	161,966	161,966	161,966	161,966
Supervisor Net Expense to Tax Levy	209,827	307,268	294,228	335,971	335,971	371,081	311,508
Comptroller Net Expense to Tax Levy	283,254	294,043	350,587	311,866	311,866	311,866	311,866
Human Resources Net Expense to Tax Levy	279,990	265,152	271,876	260,437	260,437	263,513	263,513
Attorney	423,518	520,881	448,000	460,000	460,000	460,000	460,000
Information Services Net Expense to Tax Levy	788,445	367,167	504,185	499,908	499,908	501,593	501,593
Assessor Net Expense to Tax Levy	535,003	351,359	436,645	436,495	436,495	426,696	405,336
Town Clerk Net Expense to Tax Levy	318,737	287,885	349,241	356,878	356,878	356,878	300,243
<b>Total Net Expense to Tax Levy</b>	<b>-7,322,799</b>	<b>-7,583,449</b>	<b>-5,381,246</b>	<b>-5,939,558</b>	<b>-5,939,558</b>	<b>-5,909,260</b>	<b>-6,046,602</b>

## SPECIAL ASSESSMENT DISTRICTS

Sea Breeze Water District

Fire Districts

## Sea Breeze &amp; 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.

			2021	2022	2023	2024	2024	2024	2024
			Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
Budget Summary:									
051 - 8310	0100	Salaries	218,198	231,972	241,467	233,322	233,322	233,322	233,322
051 - 8310	2000	Capital Improvements	51,180	39,454	25,000	16,300	16,300	16,300	16,300
051 - 8310	2000	Equipment	458	3,336	39,300	75,000	75,000	75,000	75,000
051 - 8310	4000	Services & Supplies	164,152	212,645	163,885	174,445	174,445	174,445	174,445
051 - 8320	4000	Wholesale Water	485,438	487,156	530,000	530,000	530,000	530,000	530,000
051 - 9000	6000	Principal on Debt		22,500	22,500	22,500	22,500	22,500	22,500
051 - 9000	7000	Interest on Debt	5,000	6,250	17,906	20,475	20,475	20,475	20,475
051 - 8310	8000	Employee Fringe Benefits	111,434	91,367	117,108	154,589	154,589	154,589	154,589
	Total		1,035,861	1,094,681	1,157,166	1,226,631	1,226,631	1,226,631	1,226,631
Revenue:									
051 - 0051	2140	Water Sales	915,483	904,648	853,510	924,156	924,156	924,156	924,156
051 - 0051	2142	Unmetered Water Receipts	89,145	88,025	60,000	88,000	88,000	88,000	88,000
51 - 0051	2144	Late fees & penalties on Water	23,672	22,960	20,000	23,000	23,000	23,000	23,000
051 - 0051	2680	Insurance Recoveries	4,022	20,073	3,000	3,000	3,000	3,000	3,000
051 - 0051	2410	Rental of Property	118,250	113,357	112,000	101,000	101,000	101,000	101,000
051 - 0051	2148	Levy Fees	40,125	40,875	67,000	41,000	41,000	41,000	41,000
051 - 0051	2401	Interest Earned	98	616	250	2,500	2,500	2,500	2,500
051 - 0051	2700	Other Income	14,260	950	1,000	1,000	1,000	1,000	1,000
	Total		1,205,055	1,191,504	1,116,760	1,183,656	1,183,656	1,183,656	1,183,656
Fund Balance applied									
Total Revenue plus Fund Balance			1,205,055	1,191,504	1,116,760	1,183,656	1,183,656	1,183,656	1,183,656
District Property Tax Levy			10,000	33,000	40,406	42,975	42,975	42,975	42,975

Fire DistrictsSpecial Assessment Districts

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

	2021	2022	2023	2024	2024	2024	2024
	Actual	Actual	Adopted Budget	Department Request	Tentative Budget	Preliminary Budget	Adopted Budget
<u>Special District Property Tax Levies</u>							
Irondequoit Fire District			7,924,146	8,835,539	8,835,539	8,835,539	8,835,539
Laurelton	1,720,577	2,697,677					
Point Pleasant	805,066	867,637	925,015	1,367,484	1,367,484	1,367,484	1,367,484
Ridge Culver	4,360,500	4,635,000					
Sea Breeze	188,310	207,143	223,715			262,856	262,856
St. Paul Boulevard	3,685,403	3,887,213	4,457,707	4,899,386	4,899,386	4,899,386	4,899,386
Total Fire District Levies	10,759,856	12,294,670	13,530,583	15,102,409	15,102,409	15,365,265	15,365,265

**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

	2024	2025	2026	2027	2028	2029
<b><u>BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
TOWN HALL	20,754.00	20,881.32	20,431.32	19,459.89	19,024.64	18,502.34
PUBLIC SAFETY	30,736.25	30,141.25	16,720.00	16,368.00	-	-
PARKS	21,586.73	8,094.62	7,732.12	7,365.74	7,200.99	7,003.29
LIBRARY	620,800.00	623,800.00	621,650.00	624,350.00	624,950.00	623,400.00
HIGHWAY 1	165,614.84	165,914.83	107,963.58	103,896.70	66,329.21	64,508.21
CONSOLIDATED SEWER	303,531.99	229,988.87	198,315.12	192,058.05	188,513.55	181,486.55
ROCK BEACH SEWER EXT	7,851.38	7,698.38	7,236.38	7,072.50	-	-
STORM DRAINAGE	254,109.01	251,427.01	201,089.01	196,871.62	84,844.12	80,532.12
ORLAND ROAD SWER	16,873.75	16,523.75	-	-	-	-
<b>TOTAL BOND PAYMENTS</b>	<b>1,441,857.95</b>	<b>1,354,470.03</b>	<b>1,181,137.53</b>	<b>1,167,442.50</b>	<b>990,862.51</b>	<b>910,924.30</b>
<b><u>BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
TOWN HALL	22,715.00	-	-	-	-	-
PUBLIC SAFETY	31,878.00	-	-	-	-	-
CENTRAL GARAGE	520,000.00	-	-	-	-	-
SIDEWALKS	108,595.00	-	-	-	-	-
PARKS	70,780.00	-	-	-	-	-
RECREATION	543,800.00	-	-	-	-	-
HIGHWAY 1	220,050.00	-	-	-	-	-
HIGHWAY 3	127,400.00	-	-	-	-	-
CONSOLIDATED SEWER	197,123.00	-	-	-	-	-
STORM DRINAGE	74,658.00	-	-	-	-	-
SEA BREEZE WATER	42,975.00	-	-	-	-	-
<b>TOTAL BAN PAYMENTS</b>	<b>1,959,974.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>CAPITAL LEASE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
SIDEWALKS	133,315.79	78,540.00	-	-	-	-
SOLID WASTE	-	-	-	-	-	-
TREE PROGRAM	54,086.00	54,086.00	54,086.00	54,086.00	54,086.00	-
PARKS	14,686.00	14,686.00	14,686.00	-	-	-
CEMETERY	11,605.00	-	-	-	-	-
HIGHWAY 1	293,971.40	224,433.00	224,433.00	224,433.00	224,433.00	-
HIGHWAY 3	86,091.00	86,091.00	86,091.00	-	-	-
CONSOLIDATED SEWER	110,668.11	20,618.11	-	-	-	-
STORM DRAINAGE	19,753.00	-	-	-	-	-
<b>TOTAL CAPITAL LEASE PMTS</b>	<b>778,262.30</b>	<b>532,540.11</b>	<b>433,382.00</b>	<b>332,605.00</b>	<b>332,605.00</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>4,180,094.25</b>	<b>1,887,010.14</b>	<b>1,614,519.53</b>	<b>1,500,047.50</b>	<b>1,323,467.51</b>	<b>910,924.30</b>

# TOWN OF IRONDEQUOIT

## TOWN HALL DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>TOWN HALL BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2010 BOND ISSUE (2017 REFUNDED)	20,754.00	20,881.32	20,431.32	19,459.89	19,024.64	18,502.34
<b>TOTAL BOND PAYMENTS</b>	<b>20,754.00</b>	<b>20,881.32</b>	<b>20,431.32</b>	<b>19,459.89</b>	<b>19,024.64</b>	<b>18,502.34</b>
<b><u>TOWN HALL BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2018 BAN (FACILITY IMP) (est)	22,715.00					
<b>TOTAL BAN PAYMENTS</b>	<b>22,715.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TOWN HALL</b>	<b>43,469.00</b>	<b>20,881.32</b>	<b>20,431.32</b>	<b>19,459.89</b>	<b>19,024.64</b>	<b>18,502.34</b>

## PUBLIC SAFETY BUILDING DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>PUBLIC SAFETY BUILDING BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2012 BOND ISSUE	17,360.00	17,040.00	16,720.00	16,368.00		
2016 BOND ISSUE	13,376.25	13,101.25	12,798.75	12,468.75	12,138.75	12,795.00
<b>TOTAL BOND PAYMENTS</b>	<b>30,736.25</b>	<b>30,141.25</b>	<b>16,720.00</b>	<b>16,368.00</b>	<b>-</b>	<b>-</b>
<b><u>PUBLIC SAFETY BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2018 BAN ISSUE (estimate)	31,878.00					
<b>TOTAL BAN PAYMENTS</b>	<b>31,878.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>62,614.25</b>	<b>30,141.25</b>	<b>16,720.00</b>	<b>16,368.00</b>	<b>-</b>	<b>-</b>

## CENTRAL GARAGE DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>CENTRAL GARAGE BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2018 BAN (est)	520,000.00					
<b>TOTAL BAN PAYMENTS</b>	<b>520,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CENTRAL GARAGE</b>	<b>520,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# TOWN OF IRONDEQUOIT

## SIDEWALK DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>SIDEWALK BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
<b><u>SIDEWALK BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2018 BAN (est)	33,670.00					
2019 BAN (est)	33,325.00					
2022 BAN (est)	30,350.00					
2023 BAN (est)	11,250.00					
<b>TOTAL BAN PAYMENTS</b>	<b>108,595.00</b>	-	-			-
<b><u>SIDEWALK CAPITAL LEASE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2019 SIDEWALK PLOW (2)	26,636.79					
2023 SIDEWALK PLOW	35,941.00	39,270.00				
2023 SIDEWALK PLOW proposed	21,588.00					
2024 SIDEWALK PLOW proposed	49,150.00	39,270.00				
<b>TOTAL CAPITAL LEASES</b>	<b>133,315.79</b>	<b>78,540.00</b>	-	-	-	-
<b>TOTAL SIDEWALKS</b>	<b>241,910.79</b>	<b>78,540.00</b>	-	-	-	-

## PARKS DEBT SERVICE PROJECTION

<b><u>RECREATION BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2019 BAN (est)	543,800.00					
<b>TOTAL BAN PAYMENTS</b>	<b>543,800.00</b>	-	-	-	-	-
<b>TOTAL RECREATION</b>	<b>543,800.00</b>	-	-	-	-	-

## CEMETERY DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>CEMETERY BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
<b><u>CEMETERY CAPITAL LEASE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2024 truck	11,605.00	11,605.00	11,605.00	11,605.00		
2019 Lease						
<b>TOTAL CAPITAL LEASES</b>	<b>11,605.00</b>	<b>11,605.00</b>	<b>11,605.00</b>	<b>11,605.00</b>	-	-
<b>TOTAL CEMETERY</b>	<b>11,605.00</b>	<b>11,605.00</b>	<b>11,605.00</b>	<b>11,605.00</b>	-	-

# TOWN OF IRONDEQUOIT

## LIBRARY DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>LIBRARY BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2019 BOND	620,800.00	623,800.00	621,650.00	624,350.00	624,950.00	623,400.00
<b>TOTAL BOND PAYMENTS</b>	<b>620,800.00</b>	<b>623,800.00</b>	<b>621,650.00</b>	<b>624,350.00</b>	<b>624,950.00</b>	<b>623,400.00</b>
<b>TOTAL LIBRARY</b>	<b>620,800.00</b>	<b>623,800.00</b>	<b>621,650.00</b>	<b>624,350.00</b>	<b>624,950.00</b>	<b>623,400.00</b>

## HIGHWAY I DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>HIGHWAY I BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2010 BOND ISSUE(2016 REFUND)	71,314.84	72,539.83	71,238.58	67,846.70	66,329.21	64,508.21
2012 BOND ISSUE	59,800.00	58,650.00	-			
2017 BOND ISSUE	34,500.00	34,725.00	36,725.00	36,050.00		
<b>TOTAL BOND PAYMENTS</b>	<b>165,614.84</b>	<b>165,914.83</b>	<b>107,963.58</b>	<b>103,896.70</b>	<b>66,329.21</b>	<b>64,508.21</b>

## **HIGHWAY I BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)**

2018 BAN (est)	49,085.00					
2019 BAN (est)	76,365.00					
2022 BAN (est)	80,600.00					
2023 BAN (est)	14,000.00					
<b>TOTAL BAN PAYMENTS</b>	<b>220,050.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **HIGHWAY I CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)**

2019 Lease	23,208.43					
2019 Lease (est)	46,329.97					
2022 Lease (est)	109,433.00	109,433.00	109,433.00	109,433.00	109,433.00	
2024 Lease (est)	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00	
<b>TOTAL CAPITAL LEASE</b>	<b>293,971.40</b>	<b>224,433.00</b>	<b>224,433.00</b>	<b>224,433.00</b>	<b>224,433.00</b>	<b>-</b>
<b>TOTAL HIGHWAY I</b>	<b>679,636.24</b>	<b>390,347.83</b>	<b>107,963.58</b>	<b>103,896.70</b>	<b>66,329.21</b>	<b>64,508.21</b>

# TOWN OF IRONDEQUOIT

## HIGHWAY III DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>HIGHWAY III BOND ANTICIPATION NOTES DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2019 BAN (est)	127,400.00					
<b>TOTAL BAN PAYMENTS</b>	<b>127,400.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>HIGHWAY III CAPITAL LEASE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2020 DUMP TRUCKS(2) (EST)	86,091.00	86,091.00	86,091.00			
<b>TOTAL CAPITAL LEASES</b>	<b>86,091.00</b>	<b>86,091.00</b>	<b>86,091.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL HIGHWAY III</b>	<b>213,491.00</b>	<b>86,091.00</b>	<b>86,091.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

## TREE DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>TREE CAPITAL LEASE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2023 bucket truck	54,086.00	54,086.00	54,086.00	54,086.00	54,086.00	
<b>TOTAL CAPITAL LEASE</b>	<b>54,086.00</b>	<b>54,086.00</b>	<b>54,086.00</b>	<b>54,086.00</b>	<b>54,086.00</b>	<b>-</b>
<b>TOTAL TREE</b>	<b>54,086.00</b>	<b>54,086.00</b>	<b>54,086.00</b>	<b>54,086.00</b>	<b>54,086.00</b>	<b>-</b>

# TOWN OF IRONDEQUOIT

## CONSOLIDATED SEWER DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>CONSOLIDATED SEWER BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2004D SRF (ref 2014B)	15,744.60	-	-	-	-	-
2010 BOND ISSUE(2017 REF)	89,557.37	89,952.99	88,354.24	84,165.17	82,282.67	80,023.67
2012 BOND ISSUE-REF	57,794.14	-	-	-	-	-
2012 BOND ISSUE	112,160.88	110,310.88	109,960.88	107,892.88	106,230.88	101,462.88
2017 BOND ISSUE	28,275.00	29,725.00	30,125.00	29,500.00	28,750.00	28,000.00
<b>TOTAL BOND PAYMENTS</b>	<b>303,531.99</b>	<b>229,988.87</b>	<b>198,315.12</b>	<b>192,058.05</b>	<b>188,513.55</b>	<b>181,486.55</b>

## **CONSOLIDATED SEWER BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)**

2019 BAN (est)	66,510.00					
2020 BAN (est)	76,150.00					
2023 BAN (est)	54,463.00					
<b>TOTAL BAN PAYMENTS</b>	<b>197,123.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **CONSOLIDATED SEWER CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)**

2018 BACKHOE LEASE	20,618.11	20,618.11				
2019 TRUCK LEASE	27,735.00					
2022 TRUCK LEASE	40,860.00					
2019 TRUCK LEASE	21,455.00					
<b>TOTAL LEASE PAYMENTS</b>	<b>110,668.11</b>	<b>20,618.11</b>				

<b>TOTAL CONSOLIDATED SEWER</b>	<b>611,323.10</b>	<b>250,606.98</b>	<b>198,315.12</b>	<b>192,058.05</b>	<b>188,513.55</b>	<b>181,486.55</b>
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## ROCK BEACH SANITARY SEWER EXTENSION DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>ROCK BEACH SEWER BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2007 BOND ISSUE	7,851.38	7,698.38	7,236.38	7,072.50		
<b>TOTAL BOND PAYMENTS</b>	<b>7,851.38</b>	<b>7,698.38</b>	<b>7,236.38</b>	<b>7,072.50</b>	<b>-</b>	<b>-</b>
<b>TOTAL ROCK BEACH SEWER</b>	<b>7,851.38</b>	<b>7,698.38</b>	<b>7,236.38</b>	<b>7,072.50</b>	<b>-</b>	<b>-</b>

# TOWN OF IRONDEQUOIT

## STORM DRAINAGE DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>STORM DRAINAGE BOND DEBT SERVICE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2007 BOND ISSUE	123,004.89	120,607.89	113,369.89	110,802.50		
2012 BOND ISSUE	89,679.12	88,199.12	87,719.12	86,069.12	84,844.12	80,532.12
2017 BOND ISSUE	41,425.00	42,620.00	42,775.00	41,900.00	40,850.00	44,800.00
<b>TOTAL BOND PAYMENTS</b>	<b>254,109.01</b>	<b>251,427.01</b>	<b>201,089.01</b>	<b>196,871.62</b>	<b>84,844.12</b>	<b>80,532.12</b>

## **STORM DRAINAGE BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL & INTEREST)**

2019 BAN (est)	29,420.00					
2020 BAN (est)	33,988.00					
2023 BAN (est)	11,250.00					
<b>TOTAL BAN PAYMENTS</b>	<b>74,658.00</b>	-	-	-	-	-

## **STORM DRAINAGE CAPITAL LEASE PAYMENTS (PRINCIPAL & INTEREST)**

2019 TRUCK LEASE	19,753.00					
<b>TOTAL CAPITAL LEASES</b>	<b>19,753.00</b>	-	-	-	-	-
<b>TOTAL STORM DRAINAGE</b>	<b>348,520.01</b>	<b>251,427.01</b>	<b>201,089.01</b>	<b>196,871.62</b>	<b>84,844.12</b>	<b>80,532.12</b>

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

2016 BOND ISSUE	16,873.75	16,523.75	16,138.75	15,718.75	15,298.75	13,861.25
<b>TOTAL BAN PAYMENTS</b>	<b>16,873.75</b>	<b>16,523.75</b>	<b>16,138.75</b>	<b>15,718.75</b>	<b>15,298.75</b>	<b>13,861.25</b>

## SEA BREEZE WATER DISTRICT DEBT SERVICE PROJECTION

	2024	2025	2026	2027	2028	2029
<b><u>SEA BREEZE WATER DISTRICT BOND ANTICIPATION NOTE PAYMENTS (PRINCIPAL &amp; INTEREST)</u></b>						
2020 BAN (est)	42,975.00					
<b>TOTAL BAN PAYMENTS</b>	<b>42,975.00</b>	-	-	-	-	-
<b>TOTAL SEA BREEZE WATER</b>	<b>42,975.00</b>	-	-	-	-	-