

**Town of Macedon
Operating Budget**

blue:expenses
green:revenues

2023 Adopted			Prior Year	2023	\$ Change	% Change
Account #			Final Budget	Adopted		
= means a formula						
A	General Townwide					
5	Reserve: Accrued Employee Benefits	A 0830			\$ -	-
6	Reserve: Technology	A 0886			\$ -	-
7	Reserve: Police Vehicles	A 0881			\$ -	-
8	Reserve: Ambulance Vehicles	A 0887			\$ -	-
9	Reserve: Highway Salt Shed Repair	A 0888	5,000	5,000	\$ -	0%
10	Reserve: Building/Zoning Vehicles	A 0881		0	\$ -	-
11	Reserve: Buildings	A 0882			\$ -	-
12	Reserve: Park Equipment	A 0883			\$ -	-
13						
14	Town Board	A 1010.100	33,288	= 34,288	\$ 1,000	3%
15	Capital Equipment	A 1010.200			\$ -	-
16	Contractual, General	A 1010.400	250	250	\$ -	0%
17	Contractual, Grant Writing/Admin	A 1010.401			\$ -	-
18	Justice Court	A 1110.100	146,298	= 153,900	\$ 7,602	5%
19	Capital Equipment	A 1110.200		0	\$ -	-
20	Contractual	A 1110.400	5,490	7,532	\$ 2,042	37%
21	Supervisor	A 1220.100	92,475	= 110,349	\$ 17,874	19%
22	Capital Equipment	A 1220.200			\$ -	-
23	Contractual	A 1220.400	1,200	1,500	\$ 300	25%
24	Finance, Contractual (BPD, McGill)	A 1310.400	24,000	15,000	\$ (9,000)	-38%
25	Accounting	A 1320.100	57,750	= 59,483	\$ 1,733	3%
26	Capital Equipment	A 1320.200			\$ -	-
27	Contractual	A 1320.400	5,000	5,000	\$ -	0%
28	Auditor - GASB 87	A 1320.401	5,000	5,000	\$ -	0%
29	Auditor - 2020/2021	A 1320.402	25,000	25,000	\$ -	0%
	Auditor - GASB 34	A 1320.403	-	5,000	\$ 5,000	-
31	Tax Collector	A 1330.100	10,336	= 10,646	\$ 310	3%
32	Capital Equipment	A 1330.200		1,200	\$ 1,200	-
33	Contractual	A 1330.400	1,660	350	\$ (1,310)	-79%
34	Assessor	A 1355.100	91,476	= 94,850	\$ 3,374	4%
35	Reval. - extra hours Assessor	A 1355.101	13,500	= 0	\$ (13,500)	-100%
36	Reval. - extra hours - Clerk	A 1355.102	3,500	= 0	\$ (3,500)	-100%
37	Capital Equipment	A 1355.200		0	\$ -	-
38	Contractual	A 1355.400	3,320	2,750	\$ (570)	-17%
39	Contractual - Appraisals/Other	A 1355.401	12,000	12,000	\$ -	0%
40	Assess. Rev. Bd.	A 1356.100	3,354	= 3,436	\$ 82	2%
41	Capital Equipment	A 1356.200		0	\$ -	-
42	Contractual	A 1356.400	60	30	\$ (30)	-50%
43	EFC Admin. Fee	A 1380.400	450	225	\$ (225)	-50%
44	Town Clerk	A 1410.100	82,218	= 84,684	\$ 2,466	3%
45	Capital Equipment	A 1410.200	2,400	2,650	\$ 250	10%
46	Contractual	A 1410.400	7,650	9,314	\$ 1,664	22%
47	Law, Contractual (AJV)	A 1420.400	15,000	5,000	\$ (10,000)	-67%
48	Law, Contractual (BD)	A 1420.401	45,000	45,000	\$ -	0%
49	Law, Contractual (Assessments)	A 1420.402	15,000	20,000	\$ 5,000	33%
50	HR - Contractual	A 1430.400			\$ -	-
51	Engineer	A 1440.100	17,804	= 18,338	\$ 534	3%
52	Capital Equipment	A 1440.200		0	\$ -	-
53	Contractual	A 1440.400		0	\$ -	-
54	Contractual - Quaker Rd Monitor	A 1440.401	8,000	8,000	\$ -	0%
55	Contractual - High Acres Expn.	A 1440.402		0	\$ -	-
56	Contractual - Grant Admin	A 1440.403	25,000	25,000	\$ -	0%
57	Kocher Surveying	A 1440.405			\$ -	-

Town of Macedon
Operating Budget

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2023 Adopted		Account #	Prior Year	2023	\$ Change	% Change
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= means a formula						
58	Elections	A 1450.100	-	= 0	\$ -	-
59	Capital Equipment	A 1450.200			\$ -	-
60	Contractual	A 1450.400			\$ -	-
61	Records Mgmt.	A 1460.100	3,856	= 3,972	\$ 116	3%
62	Capital Equipment	A 1460.200		0	\$ -	-
63	Contractual	A 1460.400	2,010	2,083	\$ 73	4%
64	Buildings	A 1620.100	78,402	= 91,843	\$ 13,441	17%
65	Capital Equipment	A 1620.200		0	\$ -	-
66	HA Building Reserve Expend.	A 1620.202		0	\$ -	-
67	Projects - 81 Main	A 1620.206	15,000	0	\$ (15,000)	-100%
68	Energy/Maint. Capital Expense	A 1620.242		0	\$ -	-
69	Contractual	A 1620.400	190,000	195,000	\$ 5,000	3%
70	Cloud Hosting-MTC	A 1620.401	5,000	5,000	\$ -	0%
71	Cloud Hosting-MPS	A 1620.402	5,600	5,600	\$ -	0%
72	Energy Performance Contract	A 1620.403	9,000	9,000	\$ -	0%
73	Projects - Town Hall (32 Main)	A 1620.404	65,000	8,000	\$ (57,000)	-88%
74	Projects - Library (30 Main)	A 1620.405		0	\$ -	-
75	Projects - 81 Main	A 1620.406		0	\$ -	-
	Projects - Courthouse	A 1620.407	-	0	\$ -	-
77	Central Storeroom Equipment	A 1660.200		0	\$ -	-
78	Contractual	A 1660.400	19,298	13,885	\$ (5,411)	-28%
79	Reval - Postage, etc.	A 1660.401	2,100	0	\$ (2,100)	-100%
80	Town Insurance	A 1910.400	120,000	130,000	\$ 10,000	8%
81	Munic. Assoc. Dues	A 1920.400	1,300	1,300	\$ -	0%
82	Judgments & Claims	A 1930.400	40,000	= 10,000	\$ (30,000)	-75%
83	Land Purchase	A 1940.400			\$ -	-
84	Taxes on Town Property	A 1950.400	200		\$ (200)	-100%
85	Dissolution Grant InKind Expense	A 1989.400			\$ -	-
86	Contingency	A 1990.400	20,000	20,000	\$ -	0%
87						
88	Police Townwide	A 3120.100	678,665	= 819,057	\$ 140,392	21%
89	Capital Equipment	A 3120.200	4,000	0	\$ (4,000)	-100%
90	Contractual	A 3120.400	66,112	84,312	\$ 18,200	28%
91	Gananda Crossing Guard	A 3121.101	7,727	= 7,959	\$ 232	3%
92	PMI Crossing Guard	A 3121.102	7,727	= 7,959	\$ 232	3%
93	Crossing Guards - Contractual	A 3121.400	400	400	\$ -	0%
94	Traffic Control	A 3310.400	37,250	37,468	\$ 218	1%
95	Dog Control	A 3510.100	10,029	= 9,838	\$ (191)	-2%
96	Capital Equipment	A 3510.200	-	0	\$ -	-
97	Contractual	A 3510.400	3,550	2,700	\$ (850)	-24%
98	Safety Inspection	A 3620.100	28,500	= 27,295	\$ 795	3%
99	Capital Equipment	A 3620.200		0	\$ -	-
100	Contractual	A 3620.400	1,200	1,200	\$ -	0%
101	Registrar of Vital Statistics	A 4020.100	1,130	= 1,222	\$ 92	8%
102	Capital Equipment	A 4020.200		0	\$ -	-
103	Contractual	A 4020.400	3,100	3,000	\$ (100)	-3%
104						
105	Ambulance - Townwide	A 4540.100	258,690	= 306,811	\$ 48,121	19%
106	Capital Equipment	A 4540.200	-	35,000	\$ 35,000	-
107	Contractual- Staffing Agency	A 4540.400	201,000	227,607	\$ 26,607	13%
	Contractual- Fuel/Supplies/etc.	A 4540.401	99,350	125,000	\$ 25,650	26%
109						

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110	Highway Admin.	A 5010.100	110,458	= 113,770	\$ 3,314	3%
111	Capital Equipment	A 5010.200	-	0	\$ -	-
112	Contractual	A 5010.400	2,750	2,650	\$ (100)	-4%
113	Highway Garage	A 5132.100	-	= 0	\$ -	-
114	Capital Equipment	A 5132.200	10,989	0	\$ (10,989)	-100%
115	Contractual	A 5132.400	57,000	62,820	\$ 5,820	10%
116	Street Lighting - Contractual	A 5182.400	7,000	9,700	\$ 2,700	39%
117						
118	Veterans' Services	A 6510.400	350	350	\$ -	0%
119	Programs for Aging	A 6772.100	-	= 0	\$ -	-
120	Capital Equipment	A 6772.200	-	-	\$ -	-
121	Contractual	A 6772.400	3,500	3,500	\$ -	0%
122						
123	Parks	A 7110.100	63,909	= 78,963	\$ 15,054	24%
124	Capital Equipment	A 7110.200	11,000	26,000	\$ 15,000	136%
125	Contractual	A 7110.400	34,900	37,650	\$ 2,750	8%
126	Gravino Grant In-Kind Expenses	A 7110.401	15,000	0	\$ (15,000)	-100%
127	Gravino Park Grant Spend	A 7110.402	60,000	0	\$ (60,000)	-100%
128	Recreation Admin	A 7020.100	29,700	= 62,200	\$ 32,500	109%
129	Capital Equipment	A 7020.200	-	0	\$ -	-
130	Contractual	A 7020.400	4,000	3,500	\$ (500)	-13%
131	Messengers	A 7020.401	5,000	2,500	\$ (2,500)	-50%
132	Youth Rec Programs	A 7310.100	6,052	= 4,500	\$ (1,552)	-26%
133	Capital Equipment	A 7310.200	-	500	\$ 500	-
134	Contractual	A 7310.400	11,200	18,350	\$ 7,150	64%
135	Contractual - PCC	A 7310.401	30,000	30,000	\$ -	0%
136	Summer Day Camp	A 7312.100	28,080	= 34,010	\$ 5,930	21%
137	Capital Equipment	A 7312.200	-	200	\$ 200	-
138	Contractual	A 7312.400	3,150	3,850	\$ 700	22%
139	Library - Contractual (excl Hlth Insurance)	A 7410.400	240,503	261,415	\$ 20,912	9%
140	Library - Health Insurance (reimbursed)	A 7410.401	33,201	= 51,215	\$ 18,014	54%
141	Historian	A 7510.100	3,978	= 4,097	\$ 119	3%
142	Capital Equipment	A 7510.200	2,100	2,600	\$ 500	24%
143	Contractual	A 7510.400	800	800	\$ -	0%
144	Adult and Senior Rec	A 7620.100	2,000	= 0	\$ (2,000)	-100%
145	Capital Equipment	A 7620.200	-	0	\$ -	-
146	Contractual	A 7620.400	3,000	2,200	\$ (800)	-27%
147	Contractual - MCC	A 7620.401	20,000	0	\$ (20,000)	-100%
148	Special Events	A 7989.100	-	= 0	\$ -	-
149	Capital Equipment	A 7989.200	-	0	\$ -	-
150	Contractual	A 7989.400	6,450	10,000	\$ 3,550	55%
151						
152	Building & Zoning	A 8010.100	131,389	= 125,623	\$ (5,766)	-4%
153	Capital Equipment	A 8010.200	1,500	0	\$ (1,500)	-100%
154	Contractual	A 8010.400	14,500	20,750	\$ 6,250	43%
155	Contractual - MS4	A 8010.401	21,000	25,500	\$ 4,500	21%
156	Contractual - GIS	A 8010.402	10,000	10,000	\$ -	0%
157	Zoning Board of Appeals	A 8011.100	3,758	= 3,881	\$ 123	3%
158	Capital Equipment	A 8011.200	-	0	\$ -	-
159	Contractual	A 8011.400	350	250	\$ (100)	-29%

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= means a formula						
160	Planning Board	A 8020.100	17,841	= 18,198	\$ 557	3%
161	Capital Equipment	A 8020.200	-	0	\$ -	-
162	Contractual	A 8020.400	450	450	\$ -	0%
163	Master Plan Committee	A 8021.400	50,000	50,000	\$ -	0%
164	Community Beautification	A 8510.400	9,800	5,900	\$ (3,700)	-39%
165	Midlakes Canal Permit (see A-2410)	A 8510.401	7,575	7,575	\$ -	0%
166	Cemeteries	A 8810.100	12,948	= 9,487	\$ (3,459)	-27%
167	Capital Equipment	A 8810.200	-	= 1,500	\$ 1,500	-
168	Contractual	A 8810.400	14,250	14,250	\$ -	0%
169	Erie St Planning	A 8810.401	-	0	\$ -	-
170	Erie St Implementation Cont'd	A 8810.402	65,000	6,000	\$ (59,000)	-91%
171	Home and Community Services	A 8989.100	998	= 1,028	\$ 30	3%
172	Contractual	A 8989.400	2,000	2,400	\$ 400	20%
173						
174	ERS Retirement	A 9010.801	125,432	= 150,815	\$ 25,384	20%
175	Police Retirement	A 9010.802	107,835	= 110,573	\$ 2,738	3%
176	Social Security	A 9030.800	126,209	= 142,705	\$ 16,495	13%
177	Medicare	A 9035.800	29,517	= 33,374	\$ 3,858	13%
178	Workers' Compensation	A 9040.800	67,051	= 108,115	\$ 41,064	61%
179	Disability	A 9055.800	1,786	= 1,847	\$ 61	3%
180	Medical Insurance	A 9060.800	288,978	= 449,372	\$ 160,394	56%
181						
182	Lease: Plotter 2017-2022 Principal	A 9785.601	2,150	1,875	\$ (275)	-13%
183	^ Interest	A 9785.701	450	392	\$ (58)	-13%
184	Lease: 2019-22 F150 Responder Prin	A 9785.602	9,280	0	\$ (9,280)	-100%
185	^ Interest	A 9785.702	1,444	0	\$ (1,444)	-100%
186	Lease: 2018-23 Ambulances Princ	A 9785.603	20,737	0	\$ (20,737)	-100%
187	^ Interest	A 9785.703	3,255	0	\$ (3,255)	-100%
188	Lease: 2023-xx Police Vehicles Princ	A 9785.604	17,758	11,000	\$ (6,756)	-38%
189	^ Interest	A 9785.704	1,801	2,000	\$ 199	11%
190	Lease: B/Z 22-24 '22 Silverado Truck	A 9785.605	6,300	3,447	\$ (2,853)	-45%
191	^ Interest	A 9785.705	700	716	\$ 16	2%
192	Lease: Bldg Dept 22-xx '23 Colorado	A 9785.606	2,845	7,772	\$ 4,927	173%
193	^ Interest	A 9785.706	589	888	\$ 299	51%
194	Debt: 2015-23 Landfill Closure Princ	A 9710.602	90,000	90,000	\$ -	0%
195	^ Interest	A 9710.702	2		\$ (2)	-100%
196	Debt: 2015-29 Trane Energy Princ	A 9710.604	70,000	70,000	\$ -	0%
197	^ Interest	A 9710.704	14,931	13,532	\$ (1,399)	-9%
198	BAN Interest	A 9730.700			\$ -	-
199						
200	Interfund Transfer from A 0916	A 9901.900	-	0	\$ -	-
201					\$ -	-
202						
203	Total General Expenses		4,899,746	= 5,291,842	\$ 392,096	8%

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204					\$ -	-
205	Real Property Taxes	A 1001			\$ -	-
206	PILOT In Lieu Of Taxes	A 1081	10,000	10,840	\$ 840	8%
207	Omitted Town Taxes	A 1082	930	12,000	\$ 11,070	1190%
208	Int. & Pen. On Taxes	A 1090	8,500	8,500	\$ -	0%
209	Sales Taxes - Non-Property	A 1120	625,000	650,000	\$ 25,000	4%
210	Cable Franchise Fees	A 1170	50,000	50,000	\$ -	0%
211	Town Clerk Fees	A 1255	10,220	11,212	\$ 992	10%
212	Attorney Fee Reimbursements	A 1265	10,000	10,000	\$ -	0%
213	Dog Control Fees	A 1550	100	100	\$ -	0%
214	Registrar of Vital Statistics	A 1603	2,200	2,310	\$ 110	5%
215	Ambulance Actual Revenues	A 1640	400,000	400,000	\$ -	0%
216	Recreation General Income	A 2001	6,200	1,000	\$ (5,200)	-84%
217	Adult Exercise	A 2001A	3,000	500	\$ (2,500)	-83%
218	Summer Camp Fees	A 2001B	24,000	46,625	\$ 22,625	94%
219	Softball & Girls Travel B-Ball	A 2001C	-	-	\$ -	-
220	Travel Indoor Soccer & Tournament	A 2001D	8,500	4,000	\$ (4,500)	-53%
221	Spring/Summer/Fall/Winter Soccer	A 2001E	12,150	12,450	\$ 300	2%
222	Tennis Camp Fees	A 2001F	2,200	1,500	\$ (700)	-32%
223	Park Concessions	A 2012	-	-	\$ -	-
224	Recreational Facility Charges	A 2025	1,500	1,500	\$ -	0%
225	Planning & Zoning Fees - Townwide	A 2110	28,000	28,000	\$ -	0%
226	Waste Management Host Agreement	A 2130	2,150,000	2,300,000	\$ 150,000	7%
227	Waste Management - Recycling	A 2130A	150,000	150,000	\$ -	0%
228	Cemetery - Sale of Lots	A 2190	2,500	2,500	\$ -	0%
229	Cemetery - Charges Collected	A 2192	1,930	3,317	\$ 1,387	72%
230	Police - Fees; DWI & SRO Reimb.	A 2260	4,000	30,000	\$ 26,000	650%
231	Transportation	A 2300	-	-	\$ -	-
232	Misc Revenue, Other Govts	A 2389	33,201	= 51,215	\$ 18,014	54%
233	Due From Gananda - Utilities	A 2391	8,970	7,964	\$ 994	14%
234	Interest & Earnings	A 2401	3,300	2,000	\$ (1,300)	-39%
235	Rental of Real Property	A 2410	7,575	7,575	\$ -	0%
236	Rental of Real Property	A 2410A	12,000	12,000	\$ -	0%
237	Pal-Mac CSD Right of Way	A 2411	1,000	1,000	\$ -	0%
238	Solar/Wind Power HCAs	A 2460	50,000	0	\$ (50,000)	-100%
239	Dog Licenses	A 2544	7,200	7,920	\$ 720	10%
240	Permits Other	A 2590	-	-	\$ -	-
241	Fines & Forfeited Bail	A 2610	20,000	10,000	\$ (10,000)	-50%
242	Sales, Other	A 2655	2,500	0	\$ (2,500)	-100%
243	Sale of Real Property	A 2660	-	-	\$ -	-
244	Sale of Equipment	A 2665	10,000	10,000	\$ -	0%
245	Insurance Recoveries	A 2680	-	-	\$ -	-
246	Refund of Prior Years' Expenditures	A 2701	-	-	\$ -	-
247	Gifts & Donations	A 2705	-	-	\$ -	-
248	Grants, Loc Govt (Gravino Park)	A 2706	-	-	\$ -	-
249	Grants, Loc Govt (Invasive Species)	A 2706A	3,711	0	\$ (3,711)	-100%
250	Grant, Pomeroy (Historic Markers)	A 2706B	1,100	1,100	\$ -	0%
251	Unclassified Revenues	A 2770	500	-	\$ (500)	-100%
252	Verizon Cemetery Driveway	A 2771	35,000	0	\$ (35,000)	-100%
253	State Aid - Revenue Sharing	A 3001	-	-	\$ -	-
254	State Aid - Reorg and Efficiency	A 3004	325,000	325,000	\$ -	0%
255	State Aid - Mortgage Tax	A 3005	100,000	100,000	\$ -	0%
256	State Aid - Aid & Incentives to Mun. (AIM)	A 3089	-	37,732	\$ 37,732	-
257	State Aid - Grant (Gravino Park)	A 3089-1	60,000	-	\$ (60,000)	-100%
258	State Aid - Empowerment Grants	A 3089-2	-	-	\$ -	-
259	Interfund from SS1/SS2/SS3	A 5031-1	2,129	0	\$ (2,129)	-100%

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260	Total General Revenues	4,192,116	= 4,309,860	\$ 117,744	3%

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					\$	-	
DA	Townwide Highway					\$	-
263	Reserves for Future Budgets	DA 0962	-	0	\$	-	
264							
265	Highway General Repairs	DA 5110.100	307,566	= 312,472	\$	4,906 2%	
266	Capital Equipment	DA 5110.200	-	0	\$	-	
267	Contractual	DA 5110.400	410,930	445,895	\$	34,965 9%	
268	CHIPS - Improvements	DA 5112.200	158,495	= 202,920	\$	44,425 28%	
269	PAVE-NY	DA 5112.210	36,178	= 54,256	\$	18,078 50%	
270	EWR - Extreme Weather Recovery	DA 5112.220	28,896	= 44,456	\$	15,560 54%	
	POP - Pave our Potholes	DA 5112.230	-	= 36,171	\$	36,171 -	
272	Machinery - Equipment	DA 5130.200	234,215	134,603	\$	(99,612) -43%	
273	Contractual	DA 5130.400	106,500	108,405	\$	1,905 2%	
274	Brush & Weeds	DA 5140.100	19,656	= 0	\$	(19,656) -100%	
275	Contractual	DA 5140.400	11,200	12,387	\$	1,187 11%	
276	Snow Removal	DA 5142.100	202,182	= 209,405	\$	7,223 4%	
277	Capital Equipment	DA 5142.200	-	0	\$	-	
278	Contractual	DA 5142.400	162,686	187,904	\$	25,218 16%	
279	Services to Other Govt.	DA 5148.100	183,618	= 190,296	\$	6,678 4%	
280	Capital Equipment	DA 5148.200	-	0	\$	-	
281	Contractual	DA 5148.400	212,683	224,910	\$	12,227 6%	
282							
283	ERS Retirement	DA 9010.800	43,935	= 46,664	\$	2,729 6%	
284	Social Security	DA 9030.800	44,207	= 44,155	\$	(53) 0%	
285	Medicare	DA 9035.800	10,339	= 10,327	\$	(12) 0%	
286	Workers' Comp.	DA 9040.800	23,486	= 33,452	\$	9,966 42%	
287	Disability	DA 9055.800	626	= 572	\$	(54) -9%	
288	Health Insurance	DA 9060.800	151,900	= 126,125	\$	(25,775) -17%	
289							
290	Lease: 2019-23 ECR88 Principal	DA 9785.602	20,217	21,903	\$	1,686 8%	
291	^ Interest ^	DA 9785.702	2,597	901	\$	(1,696) -65%	
292	Lease: 2018-23 St. Sweeper Principal	DA 9785.603	41,012	43,995	\$	2,983 7%	
293	^ Interest ^	DA 9785.703	4,554	1,571	\$	(2,983) -66%	
294	Lease: 2022-26 JD Loader 624P Prin	DA 9785.605	30,633	26,608	\$	(4,025) -13%	
295	^ Interest ^	DA 9785.705	5,000	4,233	\$	(767) -15%	
296	Debt: 2015-29 Salt Shed Princ	DA 9710.604	70,000	70,000	\$	- 0%	
297	^ Interest ^	DA 9710.704	14,813	13,413	\$	(1,400) -9%	
298	BAN Interest: CSX Quaker Rd	DA 9730.700	-		\$	-	
299							
300	Transfer to Equip. Reserve	DA 9901.900	-	0	\$	-	
301							
302	Total Highway Expenses		2,538,124	= 2,607,998	\$	69,874 3%	

**Town of Macedon
Operating Budget**

blue:expenses
green:revenues

2023 Adopted			Account #	Prior Year	2023	\$ Change	% Change
				Final Budget	Adopted		
= means a formula							
303						\$ -	-
304	Real Property Taxes	DA 1001		-		\$ -	-
305	Fuel Depot Receipts	DA 2302		-		\$ -	-
306	Services to County	DA 2300		132,743	107,727	\$ (25,016)	-19%
307	Services To State	DA 2301		166,751	180,128	\$ 13,377	8%
308	GCSD - Reimbursements	DA 2391		2,520	7,676	\$ 5,156	205%
309	PMCSO - Reimbursements	DA 2392		14,720	19,483	\$ 4,763	32%
310	Town of Palmyra Equip. \$	DA 2393				\$ -	-
311	Interest & Earnings	DA 2401		-		\$ -	-
312	Equip. Rental Fees to Other Govts	DA 2414		-		\$ -	-
313	Sale of Scrap Material	DA 2650		1,120	3,950	\$ 2,830	253%
314	Sale of Equipment	DA 2665				\$ -	-
315	Insurance Recoveries	DA 2680		8,750	0	\$ (8,750)	-100%
316	Refund of Prior Yrs. Expense	DA 2701				\$ -	-
317	Wayne Co. Grant Program	DA 2760				\$ -	-
318	Misc. Revenues	DA 2770		725	1,050	\$ 325	45%
319	Interfund Revenues - Gravino Grant	DA 2801		15,000	15,000	\$ -	0%
320	NYSDOT Grant \$	DA 3089		-		\$ -	-
321	State Aid - CHIPS	DA 3501		158,495	202,920	\$ 44,425	28%
322	State Aid - PAVE-NY	DA 3501B		36,178	54,256	\$ 18,078	50%
323	State Aid - EWR	DA 3501C		28,898	44,456	\$ 15,560	54%
	State Aid - POP	DA 3501D		-	36,171	\$ 36,171	-
325	Total Highway Revenues			565,898	= 672,817	\$ 106,919	19%
326						\$ -	-
F	Water - Hamlet					\$ -	-
328	Debt: 2017-36 Project Principal	F 9710.600		100,000	100,000	\$ -	0%
329	Debt: 2017-36 Project Interest	F 9710.700		51,150	48,678	\$ (2,472)	-5%
330	Total Hamlet Water Expenses			151,150	= 148,678	\$ (2,472)	-2%
331	Real Property Taxes					\$ -	-
332	Fees Collected for Debt Service	F xxx		151,150	= 148,678	\$ (2,472)	-2%
333	Total Hamlet Water Revenues			151,150	= 148,678	\$ (2,472)	-2%
334						\$ -	-
SD	Special Drainage (outside hamlet)					\$ -	-
336	Drainage Personal Services	SD 8540.100		52,038	= 54,543	\$ 2,505	5%
337	Capital Equipment	SD 8540.200		-	0	\$ -	-
338	Contractual	SD 8540.400		29,835	27,880	\$ (1,955)	-7%
339				-		\$ -	-
340							
341	NYS Retirement	SD 9010.800		3,208	= 3,574	\$ 367	11%
342	Social Security	SD 9030.800		3,228	= 3,382	\$ 155	5%
343	Medicare	SD 9035.800		755	= 791	\$ 36	5%
344	Workers' Comp.	SD 9040.800		1,714	= 2,562	\$ 848	49%
345	Disability	SD 9055.800		46	= 44	\$ (2)	-4%
346	Health Insurance	SD 9060.800		12,269	= 13,650	\$ 1,381	11%
347							
348	Debt: 2020-24 Boom Mower - Principal	SD 9785.600		24,867	25,675	\$ 808	3%
349	^ Interest ^	SD 9785.700		3,391	2,583	\$ (808)	-24%
350	Debt: 2019-23 EC235 Excavator Prin	SD 9785.601		27,366	29,650	\$ 2,284	8%
351	^ Interest ^	SD 9785.701		3,497	1,213	\$ (2,284)	-65%
352							
353	Total SD Expenses			162,210	= 165,546	\$ 3,336	2%
354	Real Property Taxes	SD 1001				\$ -	-
355	Interest & Earnings	SD 2401				\$ -	-
356	NYS Drainage Grant	SD 3089				\$ -	-
357	Interfund Transfer from SD2	SD 5031		7,686	= 8,277	\$ 591	8%
358	Total SD Revenues			7,686	= 8,277	\$ 591	8%

**Town of Macedon
Operating Budget**

blue:expenses
green:revenues

2023 Adopted		Account #	Prior Year	2023	\$ Change	% Change
			Final Budget	Adopted		
= means a formula						
SD2	Special Drainage - Hamlet				\$ -	-
361	Judgements & Claims	SD2 1930.400			\$ -	-
362	Drainage Personal Services	SD2 8540.100	18,159	= 18,990	\$ 831	5%
363	Capital Equipment	SD2 8540.200	-	0	\$ -	-
364	Contractual	SD2 8540.400	17,243	17,723	\$ 480	3%
365						
366	NYS Retirement	SD2 9010.800	1,119	= 1,244	\$ 125	11%
367	Social Security	SD2 9030.800	1,126	= 1,177	\$ 52	5%
368	Medicare	SD2 9035.800	263	= 275	\$ 12	5%
369	Workers' Comp.	SD2 9040.800	598	= 892	\$ 294	49%
370	Disability	SD2 9055.800	16	= 15	\$ (1)	-4%
371	Health Insurance	SD2 9060.800	3,800	= 4,210	\$ 410	11%
372						
373	Interfund to SD for debt service	SD2-9901.900	7,688	= 8,277	\$ 591	8%
374						
375	Total SD2 Expenses		50,010	= 52,804	\$ 2,794	6%
376	Real Property Taxes	SD2 1001			\$ -	-
377	Interest & Earnings	SD2 2401	-	0	\$ -	-
378	Transfer from 0916	SD2 5031	-	0	\$ -	-
379	Total SD2 Revenues		-	= 0	\$ -	-
SF1	Macedon Center FPD				\$ -	-
382	Macedon Center Fire Assoc.	SF1 3410.400	227,082	233,895	\$ 6,813	3%
383	South Macedon Fire & Rescue	SF1 3410.401	25,075	= 25,827	\$ 752	3%
384	Total SF1 Expenses		252,157	= 259,722	\$ 7,565	3%
385	Real Property Taxes	SF1 1001			\$ -	-
386	Interest & Earnings	SF1 2401			\$ -	-
387	State Aid - SEMA	SF1 3960			\$ -	-
388	Federal Aid - FEMA	SF1 4960			\$ -	-
389	Total SF1 Revenues		-	= 0	\$ -	-
SF2	Macedon FPD (outside hamlet)				\$ -	-
391	Farmington Fire	SF2 3410.402	44,720	46,960	\$ 2,240	5%
392	Macedon Center Fire Assoc.	SF2 3410.403	25,075	= 25,827	\$ 752	3%
393	South Macedon Fire & Rescue	SF2 3410.404	232,208	= 239,174	\$ 6,966	3%
394	Total SF2 Expenses		302,003	= 311,961	\$ 9,958	3%
395	Real Property Taxes	SF2 1001	-	0	\$ -	-
396	Omitted Town Taxes	SF2 1082			\$ -	-
397	Interest & Earnings	SF2 2401			\$ -	-
398	Total SF2 Revenues		-	= 0	\$ -	-
SF3	Walworth Fire District				\$ -	-
401	Walworth Fire District	SF3 3410.400	10,913	12,311	\$ 1,398	13%
402	Total SF3 Expenses		10,913	= 12,311	\$ 1,398	13%
403	Real Property Taxes	SF3 1001			\$ -	-
404	Total SF3 Revenues		-	= 0	\$ -	-

Town of Macedon
Operating Budget

blue:expenses
green:revenues

2023 Adopted		Account #	Prior Year	2023	\$ Change	% Change
			Final Budget	Adopted		
					= means a formula	
					\$ -	-
SF4	Hamlet FPD				\$ -	-
407	Macedon Center Fire Assoc.	SF4 3410.400	37,863	= 38,999	\$ 1,136	3%
408	South Macedon Fire & Rescue	SF4 3410.401	37,863	= 38,999	\$ 1,136	3%
409	Debt: 2010-24 V Fire Truck Principal	SF4 9710.600	30,000	35,000	\$ 5,000	17%
410	Debt: 2010-24 V Fire Truck Interest	SF4 9710.700	3,860	2,398	\$ (1,462)	-38%
411	Total SF4 Expenses		109,586	= 115,396	\$ 5,810	5%
412	Real Property Taxes	SF4 1001	-	0	\$ -	-
413	Interfund Transfer from VRES		-	0	\$ -	-
414	Total SF4 Revenues		-	= 0	\$ -	-
					\$ -	-
SG	Sidewalk - Gananda				\$ -	-
417	Sidewalk Labor	SG 5410.100	-	= 0	\$ -	-
418	Sidewalk Capital Equipment	SG 5410.200	-	0	\$ -	-
419	Sidewalk Contractual	SG 5410.400	2,500	2,500	\$ -	0%
420						
421	NYS Retirement	SG 9010.800	-	= 0	\$ -	-
422	Social Security	SG 9030.800	-	= 0	\$ -	-
423	Medicare	SG 9035.800	-	= 0	\$ -	-
424	Workers' Comp.	SG 9040.800	-	= 0	\$ -	-
425	Disability	SG 9055.800	-	= 0	\$ -	-
426	Health Insurance	SG 9060.800	-	= 0	\$ -	-
427						
428	Total SG Expenses		2,500	= 2,500	\$ -	0%
429	Real Property Taxes	SG 1001	-	-	\$ -	-
430	Interest & Earnings	SG 2401	-	-	\$ -	-
431	Total SG Revenues		-	= 0	\$ -	-
					\$ -	-
SV	Sidewalk - Village/Hamlet				\$ -	-
434	Hamlet Sidewalk Labor	SV 5410.100	8,860	= 5,150	\$ (3,710)	-42%
435	Hamlet Sidewalk Cap Equip	SV 5410.200	-	0	\$ -	-
436	Hamlet Sidewalk Contractual	SV 5410.400	6,000	6,000	\$ -	0%
437						
438	NYS Retirement	SV 9010.800	546	= 337	\$ (208)	-38%
439	Social Security	SV 9030.800	549	= 319	\$ (230)	-42%
440	Medicare	SV 9035.800	128	= 75	\$ (54)	-42%
441	Workers' Comp.	SV 9040.800	292	= 242	\$ (50)	-17%
442	Disability	SV 9055.800	8	= 4	\$ (4)	-47%
443	Health Insurance	SV 9060.800	-	= 0	\$ -	-
444						
445	Total SV Expenses		16,383	= 12,127	\$ (4,256)	-26%
446	Real Property Taxes	SV 1001	-	-	\$ -	-
447	Interest & Earnings	SV 2401	-	-	\$ -	-
448	Interfund Transfer from A0916	SV 5031	-	-	\$ -	-
449	Total SV Revenues		-	= 0	\$ -	-

**Town of Macedon
Operating Budget**

blue:expenses
green:revenues

2023 Adopted		Account #	Prior Year	2023	\$ Change	% Change
			Final Budget	Adopted		
= means a formula						
SL1	Lighting - Macedon Center				\$ -	-
452	Street Lighting	SL1 5182.400	1,800	= 1,980	\$ 180	10%
453	Total SL1 Expenses		1,800	= 1,980	\$ 180	10%
454	Real Property Taxes	SL1 1001			\$ -	-
455	Interest & Earnings	SL1 2401			\$ -	-
456	Total SL1 Revenues		-	= 0	\$ -	-
SL2	Lighting - Gananda				\$ -	-
459	Street Lighting	SL2 5182.400	18,000	= 19,800	\$ 1,800	10%
460	Total SL2 Expenses		18,000	= 19,800	\$ 1,800	10%
461	Real Property Taxes	SL2 1001			\$ -	-
462	Omitted Town Taxes	SL2 1082			\$ -	-
463	Interest & Earnings	SL2 2401			\$ -	-
464	Total SL2 Revenues		-	= 0	\$ -	-
SL3	Lighting - Macedon Commons				\$ -	-
467	Street Lighting	SL3 5182.400	850	= 935	\$ 85	10%
468	Total SL3 Expenses		850	= 935	\$ 85	10%
469	Real Property Taxes	SL3 1001			\$ -	-
470	Interest & Earnings	SL3 2401			\$ -	-
471	Total SL3 Revenues		-	= 0	\$ -	-
SL4	Lighting - Parkwood Heights				\$ -	-
474	Street Lighting	SL4 5182.400	2,500	= 2,750	\$ 250	10%
475	Total SL4 Expenses		2,500	= 2,750	\$ 250	10%
476	Real Property Taxes	SL4 1001			\$ -	-
477	Interest & Earnings	SL4 2401			\$ -	-
478	Total SL4 Revenues		-	= 0	\$ -	-
SL5	Lighting - Hamlet				\$ -	-
481	Street Lighting	SL5 5182.400	27,500	= 30,250	\$ 2,750	10%
482	Total SL5 Expenses		27,500	= 30,250	\$ 2,750	10%
483	Real Property Taxes	SL5 1001			\$ -	-
484	Interest & Earnings	SL5 2401			\$ -	-
485	Take from A 0916				\$ -	-
486	Total SL5 Revenues		-	= 0	\$ -	-

Town of Macedon
Operating Budget

blue:expenses
green:revenues

2023 Adopted		Account #	Prior Year	2023	\$ Change	% Change
			Final Budget	Adopted		
= means a formula						
					\$ -	-
SS1	Sewer - Macedon (excluding Hamlet)				\$ -	-
489	Town Reserve - WWTP Future Offset	SS1 9902.900	-	1,804	\$ 1,804	-
490	Debt: 2009-19 SS1 Principal	SS1 9710.600	-	0	\$ -	-
491	Debt: 2009-19 SS1 Interest	SS1 9710.700	-	0	\$ -	-
492	Contract: 2018-xx RSTP	SS1 8340.400	202,370	213,346	\$ 10,976	5%
493			-		\$ -	-
494	Total SS1 Expenses		202,370	= 215,150	\$ 12,780	6%
495	Interest & Earnings	SS1 2402	-	0	\$ -	-
496	EDU Unit Taxes Received	SS1 1001	-	0	\$ -	-
497	Total SS1 Revenues		-	= 0	\$ -	-
					\$ -	-
SS2	Sewer - Gananda				\$ -	-
500	Town Reserve - WWTP Future Offset	SS2 9902.900	14,195	9,785	\$ (4,410)	-31%
501	Contract: 2018-xx RSTP	SS2 8340.400	229,165	328,540	\$ 99,375	43%
502			-		\$ -	-
503	Total SS2 Expenses		243,360	= 338,325	\$ 94,965	39%
504	Interest & Earnings	SS2 2402	-		\$ -	-
506	EDU Unit Taxes Received	SS2 1001	-	0	\$ -	-
	Total SS2 Revenues		-	= 0	\$ -	-
					\$ -	-
SS3	Sewer - Hamlet				\$ -	-
509	Town Reserve - WWTP Future Offset	SS3 9902.900	-	1,698	\$ 1,698	-
510	Contract: 2018-xx RSTP	SS3 8340.400	257,558	253,427	\$ (4,131)	-2%
511			-		\$ -	-
512	Total SS3 Expenses		257,558	= 255,125	\$ (2,433)	-1%
513	Interest & Earnings	SS3 2401	-		\$ -	-
514	EDU Unit Taxes Received	SS3 1001	-		\$ -	-
515	Total SS3 Revenues		-	= 0	\$ -	-
					\$ -	-
SV1	Brush and Leaf Pickup - Hamlet				\$ -	-
518	Brush & Leaf Pickup	SV1 5140.100	21,830	= 22,279	\$ 649	3%
519	Capital Equipment	SV1 5140.200	-	0	\$ -	-
520	Contractual	SV1 5140.400	5,901	5,558	\$ (343)	-6%
521			-		\$ -	-
522	NYS Retirement	SV1 9010.800	1,333	= 1,460	\$ 127	10%
523	Social Security	SV1 9030.800	1,341	= 1,381	\$ 40	3%
524	Medicare	SV1 9035.800	314	= 323	\$ 9	3%
525	Workers' Comp.	SV1 9040.800	712	= 1,046	\$ 334	47%
526	Disability	SV1 9055.800	19	= 18	\$ (1)	-6%
527	Health Insurance	SV1 9060.800	-	= 0	\$ -	-
528			-		\$ -	-
529	Total SV1 Expenses		31,250	= 32,066	\$ 816	3%
530	Real Property Taxes	SV1 1001	-		\$ -	-
531	Omitted Town Taxes	SV1 1082	-		\$ -	-
532	Interest & Earnings	SV1 2401	-		\$ -	-
533	Take from A 0916	SV1	-		\$ -	-
534	Total SV1 Revenues		-	= 0	\$ -	-
END						

Budget Summary

2023

Adopted

	EXPENSES		minus REVENUES		minus APPLIED FB		= TAX LEVY		+ TAX BASE		= TAX RATE		\$ or % CHANGE PER THOU
	Prior Year	2023 plan	Prior Year	2023 plan	Prior Year	2023 plan	Prior Year	2023 plan	Prior Year	2023	Prior Year	2023	
A GENERAL TOWN-WIDE	4,899,748	5,291,842	4,192,116	4,309,850	115,000	210,000	592,630	771,982	623,757,878	809,375,297	0.950096	0.953800	\$0.00
DA HIGHWAY TOWN-WIDE	2,538,124	2,607,998	565,898	672,817	130,000	260,000	1,842,228	1,875,181	623,757,878	809,375,297	2.953432	2.068721	-\$0.88
7 WATER PROJECT - HAM	151,150	148,678	151,150	148,678	0	0	0	0	75,492,807	102,214,938	-	0.000000	\$0.00
8D DRAINAGE 1	162,210	185,546	7,688	8,277	10,000	8,500	144,524	143,769	566,781,803	724,880,782	0.255000	0.205233	-\$0.05
8D2 DRAINAGE 2 (HAMLET)	50,010	52,804	0	0	15,000	0	35,010	52,804	75,492,807	102,214,938	0.463751	0.516600	\$0.05
SF1 FIRE PROT: MAC. CENTER	252,157	259,722	0	0	0	0	252,157	259,722	289,296,313	375,770,882	0.871622	0.691172	-\$0.18
SF2 FIRE PROT: MACEDON SO.	302,003	311,961	0	0	0	0	302,003	311,961	281,420,451	357,013,786	1.073138	0.873807	-\$0.20
SF3 FIRE DIST: WALWORTH	10,913	12,311	0	0	0	0	10,913	12,311	6,466,781	8,300,899	1.687547	1.483082	-\$0.20
SF4 FIRE PROT: HAMLET	109,589	115,396	0	0	33,880	37,400	75,726	77,996	75,492,807	102,214,938	1.003089	0.763059	-\$0.24
SC SIDEWALK - GANANDA	2,500	2,500	0	0	1,500	1,000	1,000	1,500	85,738,061	114,014,048	0.011663	0.013156	\$0.00
SV SIDEWALK - HAMLET	18,383	12,127	0	0	5,500	2,500	10,883	9,627	25,703,138	38,208,315	0.379188	0.251973	-\$0.13
SL1 LIGHTING: MAC. CENTER	1,800	1,980	0	0	0	0	1,800	1,980	7,297,848	9,682,726	0.246648	0.204277	-\$0.04
SL2 LIGHTING: GANANDA	18,000	19,800	0	0	5,000	5,000	13,000	14,800	88,888,361	118,481,948	0.146251	0.124935	-\$0.02
SL3 LIGHTING: MAC. COMMONS	850	935	0	0	0	0	850	935	3,812,900	4,100,000	0.235288	0.228049	-\$0.01
SL4 LIGHTING: PARKWOOD	2,500	2,750	0	0	0	0	2,500	2,750	22,696,600	29,425,200	0.110149	0.093457	-\$0.02
SL5 LIGHTING: HAMLET	27,500	30,250	0	0	20,000	0	7,500	30,250	75,646,666	103,141,595	0.099145	0.293286	\$0.19
SS1 MACEDON SEWER	202,370	215,150	0	0	54,290	0	148,080	215,150	617	562	240.00	325.00	FIXED
SS2 GANANDA SEWER	243,360	338,325	0	0	0	0	243,360	338,325	1,014	1,041	240.00	325.00	PER
SS3 HAMLET SEWER	257,558	255,125	0	0	65,318	0	192,240	255,125	801	785	240.00	325.00	EDU
SV1 BRUSH AND LEAF - HAM	31,250	32,086	0	0	20,000	0	11,250	32,086	75,651,483	103,154,289	0.148707	0.310850	\$0.16
TOTAL BUDGET	9,279,970	9,877,267	4,916,850	5,139,832	475,468	524,400	3,887,652	4,213,235					

Levy Limit Calculation - ONLY CHANGE THE SHADED CELLS

Prior Year Levy	3,887,652	+ PILOTS receivable prior year	18,258	Total Proposed Tax Levy	4,213,235
less Walworth FD	-10,913	- Exclusions from prior year	0	Less: Wal. Fire District	-12,311
times NYS growth factor	1.0060	times allowable growth factor	1.02	Qualified Levy	4,200,924
yields	3,899,999	- PILOTS recvable in budget year	-10,000	Tax Cap Levy Limit	3,886,621
		+ allowable carryover	0	Over/(Under) Tax Cap	\$ 214,303
		result:	3,986,621		

