

Town of Elma, New York



2023 Adopted Budget

Supervisor

Wayne A. Clark

Councilmembers

**Leroy Kupczyk
Joseph Macaluso
James Malczewski
Tracy W. Petrocy**

**Town of Elma
2023
Adopted Budget**

**Prepared by:
Wayne A. Clark, Supervisor**

TOWN OF ELMA, NEW YORK

2023 ADOPTED BUDGET

TABLE OF CONTENTS

	<u>Page</u>
Budget Summary	1
Tax Rate Summary	2 - 3
General Fund:	
Estimated Revenues	4 - 5
Appropriations	6 - 15
Highway Fund:	
Estimated Revenues	16
Appropriations	17 - 18
Special Districts:	
Water Districts	19 - 22
Sanitary Sewer Districts	23 - 33
Drainage Districts	34 - 35
Fire Protection Districts	36 - 37
Lighting Districts	38
Delinquent Water Bills	39
Fund Balance Projection	40
Schedule of Salaries of Elected Town Officials	41
Appendix A - Assessor's Exemption Impact Report	

TOWN OF ELMA, NEW YORK

2023 BUDGET - SUMMARY

<u>Fund</u>	<u>Appropriations</u>	<u>Estimated Revenues</u>	<u>Appropriated Fund Balance</u>	<u>Amount to be Raised by Taxation</u>
General	\$ 3,214,245	\$ 3,214,245	\$ (0)	\$ -
Highway	1,765,016	1,393,752	-	371,264
Water	3,415,553	3,415,553	-	(0)
Sanitary Sewer District #1	27,257	15	-	27,242
Sanitary Sewer District #2	17,000	-	-	17,000
Sanitary Sewer District #4	41,142	50	-	41,092
Sanitary Sewer District #5	110,156	75	-	110,081
Sanitary Sewer District #7	73,980	15	-	73,965
Sanitary Sewer District #8	97,242	25	-	97,217
Drainage District #1	700	-	-	700
Drainage District #7	3,407	-	-	3,407
Drainage District #14	2,058	-	-	2,058
Drainage District #28	2,755	-	-	2,755
Drainage District #30	2,317	-	-	2,317
Drainage District #91	1,278	-	-	1,278
Drainage District #115	3,510	-	-	3,510
Lighting District	40,100	-	-	40,100
Fire Protection District	931,660	21,419	-	910,241
TFPD Service Award	175,402	-	-	175,402
Springbrook Fire District	486,800	25,000	-	461,800
Springbrook Fire Service Award	104,000	-	-	104,000
Refuse User Fee (per unit charge)	337,480	-	-	337,480

TOWN OF ELMA

Tax Rate per \$1,000

FUND	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Increase (Decrease)	
<u>Rate per \$1,000 of Assessed valuation</u>												
Highway Fund	4.70	4.83	4.73	4.92	5.30	5.84	5.84	5.94	5.89	\$ 6.32	\$ 0.43	
Water	0.61	0.66	0.68	0.68	0.00	0.00	0.00	0.00	0.00	\$ (0.00)	\$ (0.00)	
Lighting District	0.51	0.54	0.55	0.68	0.83	0.83	0.83	0.82	0.65	\$ 0.65	\$ 0.00	
Fire Protection District	18.69	18.69	19.33	20.31	21.91	21.74	22.37	20.62	20.51	\$ 20.47	\$ (0.04)	
TPFD Service Award	3.13	3.10	3.32	4.48	4.48	4.18	4.16	4.11	4.19	\$ 3.94	\$ (0.25)	
<u>Rate per household</u>												
										2023 Rate	Units	Increase (Decrease)
Sanitary Sewer District #1	546.17	559.77	571.50	698.63	711.97	720.31	730.10	746.86	764.51	\$ 778.34	35	\$ 13.83
Sanitary Sewer District #2	346.09	346.09	300.98	235.59	224.27	224.27	224.27	224.27	224.27	\$ 224.27	1	\$ 0.00
Sanitary Sewer District #4	545.49	556.73	569.12	640.04	646.37	663.47	672.83	686.96	702.53	\$ 720.92	57	\$ 18.39
Sanitary Sewer District #5	618.33	637.77	656.28	671.81	677.67	691.81	701.39	717.14	729.85	\$ 748.85	147	\$ 19.00
Sanitary Sewer District #7	496.02	539.28	554.23	582.04	586.65	594.47	604.26	620.07	635.43	\$ 654.56	113	\$ 19.13
Sanitary Sewer District #8				572.70	579.34	587.56	597.22	612.75	626.42	\$ 639.58	151	\$ 13.16

TOWN OF ELMA, NEW YORK

2023 Summary of Tax Rates

Fund	Assessment Code	Taxable Valuation	Amount to be Raised	Tax Rate
Highway		58,736,246	371,264	6.320862
Fire Protection District	42020	44,476,168	910,241	20.465805
Springbrook Fire District	42021	16,873,561	461,800	27.368260
TPFD Service Award	42025	44,476,168	175,402	3.943730
Springbrook Fire Service Award	42026	16,873,561	104,000	6.163489
Lighting District	42030	61,393,906	40,100	0.653159
Water District	42040	61,474,227	(0)	-0.000006
Exempt Water District	42041	160,500	(0)	-0.000006
Sanitary Sewer District #1	42050	35	27,242	778.343800
Sanitary Sewer District #2	42051	75,800	17,000	224.274406
Sanitary Sewer District #4	42054	57	41,092	720.916702
Sanitary Sewer District #5	42055	147	110,081	748.848595
Sanitary Sewer District #7	42056	113	73,965	654.556394
Sanitary Sewer District #8	42068	152	97,217	639.583697
Drainage District #1	42061	108	700	6.481481
Drainage District #7	42057	58	3,407	58.741379
Drainage District #14	42065	30	2,058	68.600000
Drainage District #28	42062	7	2,755	393.571429
Drainage District #30		25	2,317	92.680000
Drainage District #91	42066	25	1,278	51.133200
Drainage District #115	42063	41	3,510	85.619024
Refuse User Fee	42064	8,437	337,480	40.000000

**Town of Elma,
New York**

General Fund

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
ESTIMATED REVENUES

<u>Account Code</u>		<u>2023 Adopted Budget</u>
	REAL PROPERTY TAX ITEMS	
A1090	Interest and Penalties on Real Property Taxes	30,000
	TOTAL REAL PROPERTY TAX ITEMS	<u>30,000</u>
	NON PROPERTY TAX ITEMS	
A1120	Erie County Sales Tax	1,734,927
	TOTAL NON PROPERTY TAX ITEMS	<u>1,734,927</u>
	DEPARTMENTAL INCOME	
A1255	Town Clerk Fees	5,000
A1289	Other General Government Income	-
A1290	School Resource Officer Income	60,000
A2005	Tri-Town Aquatic Club	15,000
A2089	Park and Recreation Fee (New Buildings)	3,700
A2110	Zoning Fees	2,000
A2113	Easement Fees	3,500
A2115	Planning Fees	6,000
A2130	Refuse Fees	337,480
A2140	Recycling Fees	-
	TOTAL DEPARTMENTAL INCOME	<u>432,680</u>
	USE OF MONEY AND PROPERTY	
A2222	Assessment Moog	-
A2401	Interest Earnings	5,000
A2411	Land Use - Cell Tower	45,000
A2412	Land Use - National Fuel	2,575
A2450	Cable TV Fees	125,000
	TOTAL USE OF MONEY AND PROPERTY	<u>177,575</u>
	LICENSES AND PERMITS	
A2530	Games of Chance	20
A2540	Bingo Licenses	-
A2544	Dog Licenses	7,000
A2545	Dog Fines/Redemption	-
A2555	Building Permits	80,000
A2590	Other Permits	2,500
	TOTAL LICENSES AND PERMITS	<u>89,520</u>
	FINES AND FORFEITURES	
A2610	Fines and Forfeited Bail	250,000
	TOTAL FINES AND FORFEITURES	<u>250,000</u>

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
ESTIMATED REVENUES

Account Code		2023 Adopted Budget
	SALE OF PROPERTY AND COMP. FOR LOSS	
A2650	Sales of Scrap	15,000
A2655	Minor Sales - Other	15
A2680	Insurance Recoveries	-
	TOTAL SALE OF PROPERTY	15,015
	MISCELLANEOUS	
A2701	Refunds of Prior Years Expenditures	-
A2770	Other Miscellaneous Revenue	15,000
A2770.200	Clothing Drop Box	1,500
A2901	Erie County Grants	-
	TOTAL MISCELLANEOUS	16,500
	STATE AID	
A3001	State Aid - Per Capita	51,129
A3005	State Aid - Mortgage Tax	416,299
A3021	State Aid - Court Grant	-
A3040	State Aid - Star Grant (Assessor)	-
A3055	State Aid - GIS Grant	-
A3060	State Aid - Grants	-
A3061	State Aid - Sara Grant (Courts)	-
A3070	State Aid - FEMA	-
A3089	State Aid - Stop DWI Grant	600
A3789	State Aid - VFW Memorial	-
A3820	State Aid - Youth Programs	-
A3889	State Aid - Creek Rd Park	-
A3910	State Aid - Conservation Easement Grant	-
A3960	State Aid - Emergency Assistance	-
	TOTAL STATE AID	468,028
A5031	Interfund Transfer	-
A5731	Operating Transfers In (Close-out Capital Projects)	-
A5799	Appropriated Fund Balance	-
	TOTAL GENERAL FUND - ESTIMATED REVENUES	\$ 3,214,245
	GENERAL FUND - APPROPRIATED FUND BALANCE	\$ (0)

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code		2023 Adopted Budget
	GENERAL GOVERNMENT SUPPORT	
A1010	TOWN BOARD	
	<u>.1 Personal Services</u>	
	.100 Councilmen (4)	87,352
	Total Personal Services	87,352
	<u>.4 Contractual Expenses</u>	
	.410 Other Expenses	2,500
	Total Contractual Expenses	2,500
	TOTAL TOWN BOARD	89,852
A1110	TOWN JUSTICES	
	<u>.1 Personal Services</u>	
	.100 Town Justices	79,680
	.109 Clerk to Town Justice	38,493
	.110 Clerk to Town Justice	35,217
	.111 Clerk to Town Justice-Overtime	4,000
	.115 Court Security Officer P/T	22,000
	.120 Clerk P/T	-
	.121 Sara Grant Expenses	-
	Total Personal Services	179,390
	<u>.4 Contractual Expenses</u>	
	.410 Office Expenses	6,000
	.411 Court Reporter	3,500
	.412 Court Security-Officer P/T	-
	.415 Court Surveillance Grant	-
	.416 Assistance Program Grant	-
	Total Contractual Expenses	9,500
	TOTAL TOWN JUSTICES	188,890
A1220	SUPERVISOR	
	<u>.100 Personal Services</u>	
	.100 Supervisor	78,772
	.110 Clerk to Supervisor	16,104
	Total Personal Services	94,877
	<u>.4 Contractual Expenses</u>	
	.400 Other expenses	2,000
	Total Contractual Expenses	2,000
	TOTAL SUPERVISOR	96,877
A1320	INDEPENDENT AUDITING	
	<u>.4 Contractual Expenses</u>	
	.400 Professional Services	17,000
	Total Contractual Expenses	17,000
	TOTAL INDEPENDENT AUDITING	17,000

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>		<u>2023 Adopted Budget</u>
A1355	ASSESSMENT	
	<u>.1 Personal Services</u>	
	.100 Assessor	34,075
	.110 Deputy Receiver of Taxes and Assessment	41,769
	.111 Clerk-PT	4,000
	.115 Assessment Board of Review	800
	Total Personal Services	<u>80,644</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	3,000
	.415 Assessment Review Expense	-
	Total Contractual Expenses	<u>3,000</u>
	TOTAL ASSESSMENT	<u>83,644</u>
A1410	TOWN CLERK	
	<u>.1 Personal Services</u>	
	.100 Town Clerk	72,144
	.101 Deputy Town Clerk	41,769
	.102 Records Management Clerk	-
	.103 Deputy Town Clerk	38,493
	.110 Clerical P/T	-
	Total Personal Services	<u>152,406</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	4,000
	.411 Codification of Ordinances	2,500
	.412 Records Management	1,000
	.415 Archieve Grant	-
	Total Contractual Expenses	<u>7,500</u>
	TOTAL TOWN CLERK	<u>159,906</u>
A1420	ATTORNEY	
	<u>.1 Personal Services</u>	
	.100 Town Attorney	75,500
	.101 Deputy Town Attorney	6,000
	Total Personal Services	<u>81,500</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	2,500
	Total Contractual Expenses	<u>2,500</u>
	TOTAL ATTORNEY	<u>84,000</u>
A1440	ENGINEER	
	<u>.1 Personal Services</u>	
	.100 Town Engineer P/T	25,227
	Total Personal Services	<u>25,227</u>
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	1,000
	.415 Consulting services	5,000
	.416 Comprehensive Plan Update Consultant	-
	Total Contractual Expenses	<u>6,000</u>
	TOTAL ENGINEER	<u>31,227</u>

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2023 Adopted Budget</u>	
A1620 BUILDINGS		
<u>.2 Equipment</u>		
.201 Furniture & Equipment	2,500	
Total Equipment	<u>2,500</u>	
<u>.4 Contractual Expenses</u>		
.400 Repairs	15,000	
.401 Utilities	44,000	
.402 Supplies and contracts	80,000	
.405 Polebarn Expenses	-	
.406 AED Lease	1,188	
.414 Remodeling & Alterations	-	
Total Contractual Expenses	<u>140,188</u>	
TOTAL BUILDINGS	<u>142,688</u>	
A1670 CENTRAL PRINTING AND MAILING		
<u>.4 Contractual Expenses</u>		
.400 Printing and mailing	10,000	
Total Contractual Expenses	<u>10,000</u>	
TOTAL PRINTING AND MAILING	<u>10,000</u>	
A1680 SYSTEM ADMINISTRATOR		
<u>.1 Personal Services</u>		
.100 System Administrator	13,000	
.101 Website Administration	2,500	
Total Personal Services	<u>15,500</u>	
<u>.4 Contractual Expenses</u>		
.400 Other Expenses	-	
Total Contractual Expenses	<u>-</u>	
TOTAL SYSTEMS ADMINISTRATOR	<u>15,500</u>	
A1691 BOOKKEEPER		
<u>.1 Personal Services</u>		
.100 Bookkeeper	72,144	
Total Personal Services	<u>72,144</u>	
<u>.4 Contractual Expenses</u>		
.400 Other Expenses	1,000	
Total Contractual Expenses	<u>1,000</u>	
TOTAL BOOKKEEPER	<u>73,144</u>	
	SPECIAL ITEMS	
A1910	Unallocated Insurance	35,000
A1920	Municipal Association Dues	4,000
A1930	Judgements and Claims	4,000
A1989	.100 Training & Planning Coordinator	-
A1990	Contingency	6,240
A1990	.401 Labor Negotiations	-
	TOTAL SPECIAL ITEMS	<u>49,240</u>
TOTAL GENERAL GOVERNMENT SUPPORT		<u>1,041,967</u>

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2023 Adopted Budget</u>
PUBLIC SAFETY	
A3120 POLICE	
<u>.1 Personal Services</u>	
.101 School Crossing Guard P/T	11,484
.105 School Resource Officer	60,000
Total Personal Services	<u>71,484</u>
<u>.4 Contractual Expenses</u>	
.400 Mileage-Bingo Inspector	-
.401 Other Expenses-Crossing Guard	-
.405 SRO Car Lease	-
.406 SRO Clothing Allowance	475
.407 Other Expenses-SRO	500
Total Contractual Expenses	<u>975</u>
TOTAL POLICE	<u>72,459</u>
A3310 TRAFFIC CONTROL	
<u>.4 Contractual Expenses</u>	
.400 Highway Signs	2,500
.401 Signals and Intersections	30,000
Total Contractual Expenses	<u>32,500</u>
TOTAL TRAFFIC CONTROL	<u>32,500</u>
A3410 FIRE PROTECTION	
<u>.4 Contractual Expenses</u>	
.400 Ambulance Service	25,000
Total Contractual Expenses	<u>25,000</u>
TOTAL FIRE PROTECTION	<u>25,000</u>
A3510 CONTROL OF ANIMALS	
<u>.1 Personal Services</u>	
.100 Dog Control Officer P/T	7,446
Total Personal Services	<u>7,446</u>
<u>.4 Contractual Expenses</u>	
.410 Other expenses	100
.411 Enumeration	100
.412 Mileage	-
.413 Cell Phone	600
.414 Licenses	-
Total Contractual Expenses	<u>800</u>
TOTAL CONTROL OF ANIMALS	<u>8,246</u>

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code	2023 Adopted Budget
A3620 BUILDING AND ZONING INSPECTOR	
<u>.1 Personal Services</u>	
.100 Building Inspector	72,144
.101 Assistant Inspector	53,290
.102 Building and Zoning Clerk	-
.104 Clerk P/T	17,800
Total Personal Services	143,233
<u>.2 Equipment</u>	
.201 Equipment Maintenance	1,000
.202 Purchase of Truck	34,000
Total Equipment	35,000
<u>.4 Contractual Expenses</u>	
.400 Fire Inspector & Education	-
.410 Other expenses	1,000
.450 Inspection - Springbrook Shores	-
Total Contractual Expenses	1,000
TOTAL BUILDING AND ZONING INSPECTOR	179,233
TOTAL PUBLIC SAFETY	317,438
HEALTH	
A4020 REGISTRAR OF VITAL STATISTICS	
<u>.1 Personal Services</u>	
.100 Registrar	1,500
Total Personal Services	1,500
<u>.4 Contractual Expenses</u>	
4189.400 Other Public Health	-
Total Contractual Expenses	-
TOTAL REGISTRAR OF VITAL STATISTICS	1,500
A4552 MEALS ON WHEELS	
<u>.4 Contractual Expenses</u>	
.400 Other expenses	-
Total Contractual Expenses	-
TOTAL MEALS ON WHEELS	-
TOTAL HEALTH	1,500
TRANSPORTATION	
A5010 SUPERINDEPENDENT OF HIGHWAYS	
<u>.1 Personal Services</u>	
.100 Superintendent of Highways	72,144
Total Personal Services	72,144
<u>.4 Contractual Expenses</u>	
.410 Other expenses	2,000
Total Contractual Expenses	2,000
TOTAL SUPERINDEPENDENT OF HIGHWAYS	74,144

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code		2023 Adopted Budget
A5132	HIGHWAY GARAGE	
	<u>.2 Equipment</u>	
	.200 Salt Shed	-
	Total Equipment	
	<u>.4 Contractual Expenses</u>	
	.400 Repairs	10,000
	.401 Utilities	20,000
	.403 AED Lease	1,188
	.405 Storm Damage	-
	Total Contractual Expenses	31,188
	TOTAL HIGHWAY GARAGE	31,188
TOTAL TRANSPORTATION		105,332
ECONOMIC OPPORTUNITY & DEVELOPMENT		
A6410	PUBLICITY	
	<u>.4 Contractual Expenses</u>	
	.400 Publicity Expenses	-
	Total Contractual Expenses	-
	TOTAL PUBLICITY	-
A6510	VETERANS SERVICES	
	<u>.4 Contractual Expenses</u>	
	.400 Veterans of Foreign Wars	2,500
	Total Contractual Expenses	2,500
	TOTAL VETERANS SERVICES	2,500
A6989	GRANTS WRITER	
	<u>.4 Contractual Expenses</u>	
	.400 Grants Writer	16,500
	Total Contractual Expenses	16,500
	TOTAL GRANTS WRITER	16,500
TOTAL ECONOMIC OPPORTUNITY AND DEVELOPMENT		19,000
CULTURE AND RECREATION		
A7020	PARKS AND RECREATION ADMINISTRATION	
	<u>.1 Personal Services</u>	
	.100 Event Coordinator	1,000
	Total Personal Services	1,000
	TOTAL PARKS AND RECREATION ADMIN.	1,000

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code		2023 Adopted Budget
A7110	PARKS AND PLAYGROUNDS	
	<u>.1 Personal Services</u>	
	.100 Superintendent of Parks	16,745
	.110 Compensation of Employees	-
	Total Personal Services	16,745
	<u>.2 Equipment</u>	
	.200 Equipment	5,000
	Total Equipment	5,000
	<u>.4 Contractual Expenses</u>	
	.400 Park development	5,000
	.401 Utilities	7,000
	.402 Repairs	35,000
	.403 Park - supplies	1,000
	.404 AED Lease	1,188
	.407 AED Lease Soccer	1,188
	.410 Creek Road Park Grant	-
	Total Contractual Expenses	50,376
	TOTAL PARKS AND PLAYGROUNDS	72,121
A7310	RECREATION YOUTH PROGRAM	
	<u>.1 Personal Services</u>	
	.100 Comp. of Employees TriTown	-
	.110 Comp. of Employees TTAC	15,000
	Total Personal Services	15,000
	<u>.4 Contractual Expenses</u>	
	.400 Other expenses	6,000
	.420 EMW Baseball	7,000
	.430 EMW Football	5,000
	.440 EMW Soccer	5,000
	.450 EMW Lacrosse	2,000
	Total Contractual Expenses	25,000
	<u>.8 Fringe Benefits</u>	
	.800 Fringe Benefits TriTown	-
	.810 Fringe Benefits TTAC	-
	Total Fringe Benefits	-
	TOTAL RECREATION YOUTH PROGRAM	40,000
A7321	JOINT YOUTH PROGRAM	
	<u>.4 Contractual Expenses</u>	
	.400 Boys and Girls Club	62,500
	Total Contractual Expenses	62,500
	TOTAL JOINT YOUTH PROGRAM	62,500
A7410	LIBRARY	
	<u>.4 Contractual Expenses</u>	
	.400 Repairs	8,000
	Total Contractual Expenses	8,000
	TOTAL LIBRARY	8,000

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code		2023 Adopted Budget
A7510	HISTORIAN	
	<u>.4 Contractual Expenses</u>	
	.400 Other expenses	500
	.401 Utilities	4,000
	.410 Historical Building	1,500
	Total Contractual Expenses	6,000
	TOTAL HISTORIAN	6,000
A7550	CELEBRATIONS	
	<u>.4 Contractual Expenses</u>	
	.400 Patriotic Observances	8,000
	.402 Pumpkin Festival	2,500
	.403 Elma Night Out	-
	.405 Easter Egg Hunt	1,500
	.410 Fireworks	14,000
	Total Contractual Expenses	26,000
	TOTAL CELEBRATIONS	26,000
A7620	ADULT RECREATION	
	<u>.1 Personal Services</u>	
	.100 Recreation Supervisor-Senior Citizens P/T	18,327
	.101 Van Driver	4,000
	.102 Recreation Attendant P/T	8,052
	.103 Caretaker P/T	-
	Total Personal Services	30,380
	<u>.2 Equipment</u>	
	.200 Equipment	2,000
	Total Equipment	2,000
	<u>.4 Contractual Expenses</u>	
	.401 Utilities	8,000
	.410 Other Expenses	6,000
	.411 Van Expenses	3,000
	.412 AED Lease	1,188
	.413 Senior Citizen Expenses	15,000
	.415 CDBG Portico Grant	-
	Total Contractual Expenses	33,188
	TOTAL ADULT RECREATION	65,568
	TOTAL CULTURE AND RECREATION	281,189
	 HOME AND COMMUNITY SERVICE	
A8010	ZONING	
	<u>.1 Personal Services</u>	
	.100 Compensation of Board	3,300
	.110 Secretary-Zoning Board	2,400
	Total Personal Services	5,700
	<u>.4 Contractual Expenses</u>	
	.410 Other Expenses	1,500
	Total Contractual Expenses	1,500

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code		2023 Adopted Budget
	TOTAL ZONING	7,200
A8020	PLANNING	
	<u>.1 Personal Services</u>	
	.100 Compensation of Board	4,380
	.110 Secretary-Planning Board	2,400
	Total Personal Services	6,780
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	1,500
	Total Contractual Expenses	1,500
	TOTAL PLANNING	8,280
A8160	SANITATION	
	<u>.1 Personal Services</u>	
	.100 Superintendent of Transfer Station	8,306
	.101 Motor Equipment Operator	64,334
	.102 Truck Driver	59,654
	.103 Laborer	54,664
	.104 Laborer P/T	24,128
	.105 Laborer Highway	7,000
	Total Personal Services	218,086
	<u>.200 Equipment</u>	
	.200 Refuse Equipment	130,000
	.202 Refuse Recycling Boxes	-
	Total Equipment	130,000
	<u>.4 Contractual Expenses</u>	
	.400 Supplies and other expenses	4,000
	.401 Refuse Fuel	1,000
	.402 Refuse Hauling	200,000
	.403 Utilities	3,500
	.404 Outside Contractors	10,000
	.405 Uniform Allowance	1,663
	.406 Outside Contractors - Mulch	35,000
	.408 AED Lease	1,188
	Total Contractual Expenses	256,351
	TOTAL SANITATION	604,437
A8710	CONSERVATION	
	<u>.1 Personal Services</u>	
	.100 Compensation of Board	3,840
	.110 Secretary-Conservation Board	2,400
	Total Personal Services	6,240
	<u>.4 Contractual Expenses</u>	
	.400 Conservation Other Expenses	1,500
	Total Contractual Expenses	1,500
	CONSERVATION	7,740

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code	2023 Adopted Budget
A8760 DISASTER COORDINATOR	
.4 Contractual Expenses	
.400 Other expenses	500
Total Contractual Expenses	500
TOTAL DISASTER COORDINATOR	500
 TOTAL HOME AND COMMUNITY SERVICES	 628,157
 EMPLOYEE BENEFITS	
A9010 .801 State Retirement	124,478
A9030 .802 Social Security	103,586
A9040 .803 Workers Compensation	35,000
A9055 .804 Disability Insurance	-
A9060 .805 Hospital and Medical Insurance	378,335
TOTAL EMPLOYEE BENEFITS	641,399
 DEBT SERVICE	
A9730 .600 Principal - BAN	115,000
A9730 .700 Interest - BAN	63,263
TOTAL DEBT SERVICE	178,263
 INTERFUND TRANSFERS	
A9950 .900 Transfer to Capital Projects	-
TOTAL INTERFUND TRANSFERS	-
 GENERAL FUND APPROPRIATIONS	 3,214,245

**Town of Elma,
New York**

Highway Fund

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - HIGHWAY FUND
ESTIMATED REVENUES

<u>Account</u> <u>Code</u>		<u>2023</u> <u>Adopted</u> <u>Budget</u>
DA1001	Real Property Taxes	-
	PILOTS	
DA1081	Payments in Lieu of Taxes	1,800
	NONPROPERTY TAX ITEMS	
DA1120	Non-Property Tax Distribution by County	840,000
	INTERGOVERNMENTAL CHARGES	
DA2300	Erie County Snow Removal	323,172
	USE OF MONEY AND PROPERTY	
DA2401	Interest and Earnings	5,000
	MISCELLANEOUS	
DA2665	Sale of Equipment	6,000
DA2680	Insurance Recoveries	-
DA2701	Refund of Prior Year Expenses	-
DA2770	Unclassified Revenues (Fuel)	-
	INTERFUND REVENUES	
DA2801	Interfund Revenues	45,000
	STATE AID	
DA3501	State Aid - CHIPS	103,939
DA3502	State Aid - PAVE NY	27,989
DA3503	State Aid - EXTREME WINTER	22,192
DA3504	State Aid - POP	18,659
		<u>172,780</u>
	TOTAL ESTIMATED REVENUES	<u><u>1,393,752</u></u>

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - HIGHWAY FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2023 Adopted Budget</u>
DA5110 GENERAL REPAIRS	
<u>.1 Personal Services</u>	
.102 Deputy Superintendent of Highways	68,808
.103 Motor Equipment Operator	66,228
.104 Motor Equipment Operator	-
.105 Motor Equipment Operator	66,228
.106 Truck Driver	61,269
.107 Motor Equipment Operator	66,478
.108 Motor Equipment Operator	66,478
.109 Motor Equipment Operator	-
.110 Overtime Winter	72,585
.111 Overtime Summer	7,656
.112 Winter Seasonal Wages	15,980
.113 Summer Seasonal Wages	13,000
.114 Laborer	48,256
.115 Laborer	48,256
.116 Truck Driver	-
Total Personal Services	601,222
<u>.2 Equipment</u>	
.200 Salt Shed	-
<u>.4 Contractual Expenses</u>	
.400 Materials & Supplies	310,000
.401 Independent Audit	3,800
.402 Erie County Chargebacks	441
.403 Liability Insurance	35,000
.404 Miscellaneous	2,500
.405 Uniforms	3,800
.406 Fuel & Oil	65,000
.420 Fuel (Outside Fuel)	-
.430 Northrup Rd Stabilization	-
TOTAL GENERAL REPAIRS	1,021,763
DA5130 MACHINERY	
<u>.2 Equipment</u>	
.200 Purchase of equipment	200,000
<u>.4 Contractual Expenses</u>	
.400 Materials and Supplies	45,000
.402 Materials and Supplies Insurance	-
TOTAL MACHINERY	245,000
DA5140 MISCELLANEOUS (BRUSH AND WEEDS)	
<u>.4 Contractual Expenses</u>	
.400 Materials and Supplies	5,000
.401 Liability Insurance	-
.402 Miscellaneous	300
TOTAL MISC. (BRUSH AND WEEDS)	5,300

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET - HIGHWAY FUND
APPROPRIATIONS

Account Code		2023 Adopted Budget
DA5142	SNOW REMOVAL - TOWN	
	<u>.4 Contractual Expenses</u>	
	.400 Materials and Supplies	90,000
	TOTAL SNOW REMOVAL -TOWN	90,000
DA5148	SERVICES FOR OTHER GVTS. - SNOW REMOVAL	
	<u>.4 Contractual Expenses</u>	
	.400 Materials and Supplies	135,000
	TOTAL SERVICES FOR OTHER GVTS. - SNOW	135,000
	<i>TOTAL TRANSPORTATION</i>	1,497,063
	EMPLOYEE BENEFITS	
	<u>.8 Employee Benefits</u>	
DA9010.801	State Retirement	73,963
DA9030.802	Social Security	45,111
DA9040.803	Workers Compensation	34,000
DA9055.804	Disability Insurance	-
DA9060.805	Hospital and Medical Insurance	114,879
	Total Employee Benefits	267,953
	TOTAL UNDISTRIBUTED	267,953
	TOTAL HIGHWAY FUND - APPROPRIATIONS	1,765,016
	APPROPRIATED FUND BALANCE	
DA1001	Amount to be Raised by Taxation	371,264

**Town of Elma,
New York**

Special Districts

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
WATER DISTRICT

Account Code		2023 Adopted Budget
ESTIMATED REVENUES		
SW1001	Real Property Taxes	-
SW1030	Pilot	-
SW1081	Out of District Water Tax	1,000
SW2140	Water Sales - Accounts Receivable	-
SW2141	Water Sales System 1	175,000
SW2142	Water Sales System 2	565,000
SW2143	Water Sales System 3	590,584
SW2144	Water Sales System 4	58,000
SW2145	Water Sales System 5	1,863,500
SW2146	Water Sales System 6	13,000
SW2220	Inspection Fees	3,000
SW2230	Tapping Fees	19,000
SW2240	Ready to Serve	18,469
SW2401	Interest Earnings	1,000
SW2402	Service Charges	3,000
SW2403	Rental Income	65,000
SW2665	Sale of Equipment	30,000
SW2680	Insurance Recoveries	-
SW2770	Miscellaneous Income	10,000
SW2770.1000	Energy Curtailment Program	-
SW3060	State Aid-AMR Grant	-
	Total Estimated Revenues	3,415,553

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
WATER DISTRICT

<u>Account Code</u>		<u>2023 Adopted Budget</u>
	<u>MAINTENANCE AND OPERATIONS</u>	
	<u>Personal Services - .100</u>	
SW8310.100	Water Superintendent	35,000
SW8310.101	District Clerk	35,880
SW8310.102	Crew Chief	68,158
SW8310.103	Motor Equipment Operator	66,728
SW8310.104	Truck Driver #2	61,269
SW8310.105	Maintenance Worker (Gr 2)	66,478
SW8310.107	Laborer F/T	54,093
SW8310.108	Truck Driver	61,269
SW8310.109	Motor Equipment Operator #2	66,478
SW8310.110	Overtime	15,000
SW8310.111	Clerk Typist P/T (1)	-
SW8310.112	Clerk Typist P/T (2)	18,892
SW8310.113	Seasonal Laborer	-
SW8310.114	Laborer F/T	-
SW8310.115	Laborer F/T	-
SW8310.116	Truck Driver	-
	Total Personal Services	<u>549,244</u>
	<u>Equipment - .200</u>	
SW8310.200	Road Equipment	45,000
SW8310.201	Shop Tools	2,500
SW8310.202	Field Tools	2,000
SW8310.203	Meters	38,000
SW8310.204	Misc. Pipe Fittings	15,000
SW8310.205	Office Furniture & Equipment	1,000
SW8310.206	Capital Improvements	75,000
SW8310.210	AMR Grant Equipment	-
	Total Equipment	<u>178,500</u>

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
WATER DISTRICT

<u>Account Code</u>	<u>2023 Adopted Budget</u>
<u>Contractual - .400</u>	
SW8310.400 Engineering	-
SW8310.401 Purchase of Water	2,200,000
SW8310.402 Electric Power	75,000
SW8310.403 Gas, Heat, Emergency Power	8,000
SW8310.404 Meter Repairs	5,000
SW8310.405 Pipe Line Repairs	9,000
SW8310.406 Vehicle Repairs	2,000
SW8310.407 Office Supplies	2,000
SW8310.408 Postage	16,500
SW8310.409 Printing	2,500
SW8310.410 Education & Travel	1,000
SW8310.411 AED Lease	1,200
SW8310.412 Insurance	11,500
SW8310.413 Maintenance Contracts	12,500
SW8310.414 Special Services	8,000
SW8310.415 Miscellaneous Expenses	5,000
SW8310.416 Uniforms	3,325
SW8310.417 Erie County Chargebacks	-
SW8310.418 Independent Audit	2,700
SW8310.419 Cross Control Connection	-
Total Contractual	<u>2,365,225</u>
<u>Water Line Operation & Maintenance</u>	
SW8310.420 Gas, Oil & Grease	15,000
SW8310.421 Hydrant Maintenance and Supplies	8,000
SW8310.422 Locating Services-UFPO	1,000
SW8310.423 Equipment Maintenance	4,000
SW8310.424 Water Quality	12,000
SW8310.425 Internet Connections	1,000
SW8310.426 Computers and Software	1,000
SW8310.427 Invoice Icloud	1,000
SW8310.428 GIS Program	-
SW8310.429 Water Sales Refund	-
Total	<u>43,000</u>
<u>Plant Operation & Maintenance</u>	
SW8310.430 Building & Grounds Maint. & Supplies	4,000
SW8310.431 Telephone	2,000
SW8310.432 Equipment Maintenance	6,000
SW8310.433 Lease Lines	1,300
SW8310.434 Telemetering Charts	-
SW8310.490 Contingencies	4,133
SW8310.491 Contingent Reserve for Repairs	5,000
Total	<u>22,433</u>

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
WATER DISTRICT

Account Code		2023 Adopted Budget
	<u>EMPLOYEE BENEFITS</u>	
SW9010.801	State Retirement	64,000
SW9030.802	Social Security	42,017
SW9040.803	Worker's Compensation	21,000
SW9055.804	Disability Insurance	-
SW9060.805	Hospital and Medical Insurance	130,133
	Total Employee Benefits	257,151
SW9901.900	Transfer to Capital Projects Fund	
	Total Appropriations	\$ 3,415,553
	Appropriated Fund Balance	-

TOWN OF ELMA, NEW YORK

2023 ADOPTED BUDGET

SANITARY SEWER DISTRICT NO. 1

Account Code		2023 Adopted Budget
ESTIMATED REVENUE		
SS1-1001	Real Property Taxes	-
SS1-2401	Interest Earnings	15
SS1-2665	Sale of Equipment	-
	Total Estimated Revenues	15
APPROPRIATIONS		
<u>Home and Community Services</u>		
<u>.1 Personal Services</u>		
SS1-8121.100	Comp. of Operator	5,125
SS1-8121.101	Laborer P/T	2,149
	Total Personal Services	7,274
<u>.2 Equipment</u>		
SS1-8121.200	Lab Equipment	140
SS1-8121.201	Plant Improvement & Repair	490
SS1-8121.202	Operations Equipment	500
SS1-8121.203	Vehicle Purchase	140
	Total Equipment	1,270
<u>.4 Contractual</u>		
SS1-8121.400	Power and Light	900
SS1-8121.401	Chemicals and Supplies	588
SS1-8121.402	Sludge Removal	3,500
SS1-8121.403	Mileage	164
SS1-8121.404	State Fees	575
SS1-8121.405	Reserve for Repair	3,500
SS1-8121.406	Telephone & Internet	133
SS1-8121.407	Consult. & Lab Test	120
SS1-8121.408	Education & Subscriptions	35
SS1-8121.409	Vehicle Expenses	232
SS1-8121.410	Independent Audit	200
SS1-8121.411	Uniform Allowance	50
	Total Contractual	9,997
<u>Employee Benefits</u>		
SS1-9010.801	State Retirement	1,150
SS1-9030.802	Social Security	556
SS1-9040.803	Worker's Compensation	200
SS1-9055.804	Disability Insurance	-
SS1-9060.805	Hospital and Medical Insurance	2,210
	Total Employee Benefits	4,116

TOWN OF ELMA, NEW YORK

2023 ADOPTED BUDGET

SANITARY SEWER DISTRICT NO. 1

<u>Account</u> <u>Code</u>		<u>2023</u> <u>Adopted</u> <u>Budget</u>
	<u>Debt Service</u>	
SS1-9710.600	Principal	4,600
SS1-9710.700	Interest	-
	Total Debt Service	<u>4,600</u>
	Total Appropriations	<u>27,257</u>
	APPROPRIATED FUND BALANCE	<u> </u>
SS1-1001	Amount to be Raised by Taxation	<u>27,242</u>

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 2

Account Code	2023 Adopted Budget
ESTIMATED REVENUE	
SS2-1001	Real Property Taxes
	-
SS2-2401	Interest Revenue
	-
	Total Estimated Revenue
	-
 APPROPRIATIONS	
<u>Home and Community Services</u>	
SS2-8122.400	Power and Light
	17,000
	Total Home and Community Services
	17,000
 APPROPRIATED FUND BALANCE	
	-
SS2-1001	Amount to be Raised by Taxation
	17,000

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 4

Account Code		2023 Adopted Budget
	ESTIMATED REVENUE	
SS4-1001	Real Property Taxes	-
SS4-2401	Interest Earnings	50
	Total Estimated Revenues	50
	APPROPRIATIONS	
	<u>Home and Community Services</u>	
	<u>.1 Personal Services</u>	
SS4-8124.100	Comp. of Operator	8,054
SS4-8124.101	Laborer P/T	3,376
	Total Personal Services	11,430
	<u>.2 Equipment</u>	
SS4-8124.200	Lab Equipment	220
SS4-8124.201	Plant Improvement & Repair	1,000
SS4-8124.202	Operations Equipment	2,000
SS4-8124.203	Vehicle Purchase	220
	Total Equipment	3,440
	<u>.4 Contractual</u>	
SS4-8124.400	Power and Light	3,800
SS4-8124.401	Chemicals and Supplies	924
SS4-8124.402	Sludge Removal	2,850
SS4-8124.403	Mileage	258
SS4-8124.404	State Fees	575
SS4-8124.405	Reserve for Repair	4,500
SS4-8124.406	Telephone & Internet	210
SS4-8124.407	Consult. & Lab Test	6,600
SS4-8124.408	Education & Subscriptions	55
SS4-8124.409	Vehicle Cost	365
SS4-8124.410	Independent Audit	200
SS4-8124.411	Uniform Allowance	78
	Total Contractual	20,415

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 4

Account Code	2023 Adopted Budget
	<u>Employee Benefits</u>
SS4-9010.801	State Retirement 1,745
SS4-9030.802	Social Security 291
SS4-9040.803	Worker's Compensation 350
SS4-9055.804	Disability Insurance -
SS4-9060.805	Hospital and Medical Insurance 3,472
	Total Employee Benefits 5,857
	Total Appropriations 41,142
	APPROPRIATED FUND BALANCE -
SS4-1001	Amount to be Raised by Taxation 41,092

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 5

Account Code		2023 Adopted Budget
	ESTIMATED REVENUE	
SS5-1001	Real Property Taxes	-
SS5-2401	Interest Earnings	75
SS5-2665	Sale of Equipment	-
SS5-2120	Sewer Rents	-
SS5-2122	Sewer Tap Permits	-
	Total Estimated Revenues	75
	APPROPRIATIONS	
	<u>Home and Community Services</u>	
	<u>.1 Personal Services</u>	
SS5-8125.100	Comp. of Operator	21,232
SS5-8125.101	Laborer P/T	8,901
	Total Personal Services	30,133
	<u>.2 Equipment</u>	
SS5-8125.200	Lab Equipment	580
SS5-8125.201	Plant Improvement & Repair	3,200
SS5-8125.202	Operations Equipment	6,000
SS5-8125.203	Vehicle Purchase	580
	Total Equipment	10,360
	<u>.4 Contractual</u>	
SS5-8125.400	Power and Light	12,000
SS5-8125.401	Chemicals and Supplies	2,436
SS5-8125.402	Sludge Removal	4,275
SS5-8125.403	Mileage	680
SS5-8125.404	State Fees	575
SS5-8125.405	Reserve for Repair	26,000
SS5-8125.406	Telephone	551
SS5-8125.407	Consult. & Lab Test	4,776
SS5-8125.408	Education & Subscriptions	145
SS5-8125.409	Vehicle Cost	961
SS5-8125.410	Independent Audit	200
SS5-8125.411	Uniform Allowance	207
	Total Contractual	52,806

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 5

Account Code		2023 Adopted Budget
	<u>Employee Benefits</u>	
SS5-9010.801	State Retirement	4,600
SS5-9030.802	Social Security	2,305
SS5-9040.803	Worker's Compensation	800
SS5-9055.804	Disability Insurance	-
SS5-9060.805	Hospital and Medical Insurance	9,152
	Total Employee Benefits	16,857
SS9950.900	Operating transfers out	-
	Total Appropriations	110,156
	APPROPRIATED FUND BALANCE	
SS5-1001	Amount to be raised by Taxation	110,081

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 7

Account Code		2023 Adopted Budget
	ESTIMATED REVENUE	
SS7-1001	Real Property Taxes	-
SS7-2122	Sewer Charges	-
SS7-2401	Interest Revenue	15
SS7-2665	Sale of Equipment	-
	Total Estimated Revenue	15
	APPROPRIATIONS	
	<u>Home and Community Services</u>	
	<u>.1 Personal Services</u>	
SS7-8127.100	Comp. of Operator	16,839
SS7-8127.101	Laborer P/T	7,060
	Total Personal Services	23,899
	<u>.2 Equipment</u>	
SS7-8127.200	Lab Equipment	460
SS7-8127.201	Plant Improvement & Repair	2,500
SS7-8127.202	Operations Equipment	3,500
SS7-8127.203	Vehicle Purchase	460
	Total Equipment	6,920
	<u>.4 Contractual</u>	
SS7-8127.400	Power and Light	8,000
SS7-8127.401	Chemicals and Supplies	1,932
SS7-8127.402	Sludge Removal	3,325
SS7-8127.403	Mileage	539
SS7-8127.404	State Fees	575
SS7-8127.405	Reserve for Repair	9,000
SS7-8127.406	Telephone	437
SS7-8127.407	Consult. & Lab Test	4,700
SS7-8127.408	Education & Subscriptions	115
SS7-8127.409	Vehicle Cost	762
SS7-8127.410	Independent Audit	200
SS7-8127.411	Uniform Allowance	164
	Total Contractual	29,749

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 7

Account Code		2023 Adopted Budget
	<u>Employee Benefits</u>	
SS7-9010.801	State Retirement	3,700
SS7-9030.802	Social Security	1,828
SS7-9040.803	Worker's Compensation	625
SS7-9055.804	Disability Insurance	-
SS7-9060.805	Hospital and Medical Insurance	7,259
	Total Employee Benefits	13,412
	Total Appropriations	73,980
	APPROPRIATED FUND BALANCE	
SS7-1001	Amount to be Raised by Taxation	73,965

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 8

Account Code		2023 Adopted Budget
	ESTIMATED REVENUE	
SS8-1001	Real Property Taxes	-
SS8-2122	Sewer Charges	-
SS8-2401	Interest Revenue	25
SS8-2665	Sale of Equipment	-
	Total Estimated Revenue	25
	APPROPRIATIONS	
	<u>Home and Community Services</u>	
	<u>.1 Personal Services</u>	
SS8-8128.100	Comp. of Operator	21,964
SS8-8128.101	Laborer P/T	9,208
	Total Personal Services	31,172
	<u>.2 Equipment</u>	
SS8-8128.200	Lab Equipment	600
SS8-8128.201	Plant Improvement & Repair	2,000
SS8-8128.202	Operations Equipment	5,000
SS8-8128.203	Vehicle Purchase	600
	Total Equipment	8,200
	<u>.4 Contractual</u>	
SS8-8128.400	Power and Light	5,000
SS8-8128.401	Chemicals and Supplies	2,520
SS8-8128.402	Sludge Removal	5,000
SS8-8128.403	Mileage	704
SS8-8128.404	State Fees	575
SS8-8128.405	Reserve for Repair	24,000
SS8-8128.406	Telephone	570
SS8-8128.407	Consult. & Lab Test	540
SS8-8128.408	Education & Subscriptions	150
SS8-8128.409	Vehicle Cost	995
SS8-8128.410	Independent Audit	200
SS8-8128.411	Uniform Allowance	214
	Total Contractual	40,468

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 8

Account Code		2023 Adopted Budget
	<u>Employee Benefits</u>	
SS8-9010.801	State Retirement	4,750
SS8-9030.802	Social Security	2,385
SS8-9040.803	Worker's Compensation	800
SS8-9055.804	Disability Insurance	-
SS8-9060.805	Hospital and Medical Insurance	9,467
	Total Employee Benefits	17,402
	Total Appropriations	97,242
	APPROPRIATED FUND BALANCE	
SS8-1001	Amount to be Raised by Taxation	97,217

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
DRAINAGE DISTRICT

Account Code		2023 Adopted Budget
APPROPRIATIONS		
<u>District #1</u>		
SD8540.400	Maintenance and Repair	700
SD8540.410	Independent Audit	-
SD8540.9960.6	Debt Repayment - Principal	-
SD8540.9960.7	Debt Repayment - Interest	-
		700
<u>District #7</u>		
SD8550.400	Maintenance and Repair	-
SD8550.410	Independent Audit	-
SD8550.9960.6	Debt Repayment - Principal	3,407
SD8550.9960.7	Debt Repayment - Interest	-
		3,407
<u>District #14</u>		
SD8553.400	Maintenance and Repair	-
SD8555.9960.6	Debt Repayment - Principal	2,058
SD8555.9960.7	Debt Repayment - Interest	-
		2,058
<u>District #28</u>		
SD8565.400	Maintenance and Repair	-
SD8565.9960.6	Debt Repayment - Principal	2,755
		2,755
<u>District #30</u>		
SD8559.400	Maintenance and Repair	-
SD8559.9960.6	Debt Repayment - Principal	2,317
SD8559.9960.7	Debt Repayment - Interest	-
		2,317
<u>District #91</u>		
SD8555.9960.6	Debt Repayment - Principal	1,278
SD8555.9960.7	Debt Repayment - Interest	-
		1,278

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
DRAINAGE DISTRICT

Account Code		2023 Adopted Budget
	<u>District #115</u>	
SD8570.400	Maintenance and Repair	-
SD8570.410	Independent Audit	-
SD8570.9960.6	Debt Repayment - Principal	3,510
SD8570.9960.7	Debt Repayment - Interest	-
		3,510
	Total Appropriations	16,026
SD1001	District #1 - Taxes	700
SD1001	District #7 - Taxes	3,407
SD1001	District #14 - Taxes	2,058
SD1001	District #28 - Taxes	2,755
SD1001	District #30 - Taxes	2,317
SD1001	District #91 - Taxes	1,278
SD1001	District #115 - Taxes	3,510

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
FIRE PROTECTION DISTRICT

Account Code		2023 Adopted Budget
ESTIMATED REVENUES		
SF1001	Real Property Taxes	-
SF2401	Interest Revenue	400
SF2700	Springbrook Alarm Payment	21,019
SF2701	Volunteer Fire Compensation	-
SF2770	Miscellaneous Revenue	-
	Total Estimated Revenues	21,419
APPROPRIATIONS		
SF3410.400	Contractual Payment for Fire Companies	802,533
SF3410.401	East Aurora Mutual Alarm System	84,077
SF3410.402	Ambulance Service	-
SF3410.403	Erie County chargebacks	50
SF3410.404	Independent Audit	-
SF3410.801	TPFD Volunteer Firefighters Service Award	175,402
SF9040.803	Volunteer Fire Compensation Insurance	45,000
	Total Appropriations	1,107,062
APPROPRIATED FUND BALANCE		
SF1001	Amount to be raised by taxation	1,085,643

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
SPRINGBROOK - FIRE PROTECTION DISTRICT

Account Code		2023 Adopted Budget
	ESTIMATED REVENUES	
SB2401	Revenues	25,000
	Total Estimated Revenues	25,000
	APPROPRIATIONS	
SB3410.400	Contractual Payment for Fire Companies	486,800
SB3410.801	TPFD Volunteer Firefighters Service Award	104,000
	Total Appropriations	590,800
	APPROPRIATED FUND BALANCE	-
SB1001	Amount to be raised by taxation	565,800

TOWN OF ELMA, NEW YORK
2023 ADOPTED BUDGET
LIGHTING DISTRICT

Account Code		2023 Adopted Budget
ESTIMATED REVENUES		
SL1001	Real Property Taxes	-
SL1081	Payments Made in Lieu of Taxes	-
SL2401	Interest Revenue	-
SL2770	Misc Revenue	-
	Total Estimated Revenues	-
 APPROPRIATIONS		
	<u>.4 Contractual</u>	
SL5182.400	Proposed Additional Lights	-
SL5182.401	Payment for Light Service	40,000
SL5182.402	Erie County Chargebacks	100
SL5182.410	Independent Audit	-
	Total Contractual	40,100
	Total Appropriations	40,100
 APPROPRIATED FUND BALANCE		
SL1001	Amount to be Raised by Taxation	40,100

TOWN OF ELMA, NEW YORK
DELINQUENT WATER BILLS

Tax Identification No.	Name	Address	Account Number	Amount
127.04-3-14	Greg Bochynski	7371 Clinton St., Elma 14059	737-00	\$ 48.08
137.04-1-10	Mykola Lysenko	51 Woodside Dr., Elma 14059	806-00	\$ 191.45
137.02-5-20.2	Joseph & Valerie Groski	7320 Clinton St., Elma 14059	1191-00	\$ 103.92
127.03-1-14.1	Bill Macey	3310 Bowen Rd., Elma 14059	4872-00	\$ 102.17
164.01-2-13.1	Gloria French	1484 Billington Rd., East Aurora 14052	82-00	\$ 54.13
155.00-2-29	Jennifer Brundage	1170 Jamison Rd., Elma 14059	319-00	\$ 144.24
164.08-1-1.2	Mark Langgood	1940 Billington Rd., East Aurora 14052	2982-00	\$ 27.98
				<u>\$ 671.97</u>

TOWN OF ELMA, NEW YORK
Estimated Fund Balance at December 31, 2022

	Available Fund Balance January 1, 2022	Projected use of Fund Balance 2022	Estimated Fund Balance December 31, 2022	Appropriated Fund Balance for 2022
General Fund	2,280,927	-	2,280,927	-
Highway Fund	1,936,165	-	1,936,165	-
Water Districts Fund	1,299,309	-	1,299,309	-
Sanitary Sewer District No. 1	(72,488)	-	(72,488)	-
Sanitary Sewer District No. 2	16,990	-	16,990	-
Sanitary Sewer District No. 4	39,183	-	39,183	-
Sanitary Sewer District No. 5	247,021	-	247,021	-
Sanitary Sewer District No. 7	94,041	-	94,041	-
Sanitary Sewer District No. 8	129,776	-	129,776	-
Drainage Districts	(68,097)	-	(68,097)	-
Lighting District	69,573	-	69,573	-
Fire Protection District	3,003,208	-	3,003,208	-

TOWN OF ELMA, NEW YORK
Schedule of Salaries of Elected Town Officials

Councilman	21,838
Councilman	21,838
Councilman	21,838
Councilman	21,838
Town Justice	39,840
Town Justice	39,840
Supervisor	78,772
Town Clerk	72,144
Superintendent of Highways	72,144

**Town of Elma,
New York**

Appendix A

**Assessor's Exemption
Impact Report**

Equalized Total Assessed Value 2,052,013,043

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	779,503	0.04
13100	CO - GENERALLY	RPTL 406(1)	6	5,434,783	0.26
13500	TOWN - GENERALLY	RPTL 406(1)	40	17,701,863	0.86
13800	SCHOOL DISTRICT	RPTL 408	6	72,525,311	3.53
17650	FACILITIES DEVELOPMENT CORP	MC K UCON L 4413	4	4,338,509	0.21
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	8	29,307,453	1.43
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,170,807	0.06
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	30	31,024,845	1.51
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	55,901	0.00
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	2	2,282,609	0.11
26050	AGRICULTURAL SOCIETY	RPTL 450	1	77,640	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	10	7,043,478	0.34
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	12	288,820	0.01
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	49	4,652,174	0.23
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	311	6,273,758	0.31
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	1	20,186	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	224	7,533,913	0.37
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	67,267	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	112	5,947,360	0.29
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	67,267	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	1	13,447	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	58	779,938	0.04
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	3	73,571	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	583,851	0.03
41400	CLERGY	RPTL 460	3	139,752	0.01
41683	VOLUNTEER FIREFIGHTERS AND AM	RPTL 466-c, d, e, & g	24	80,497	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	5	341,615	0.02

Equalized Total Assessed Value 2,052,013,043

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	94	7,470,248	0.36
41800	PERSONS AGE 65 OR OVER	RPTL 467	63	7,610,870	0.37
41801	PERSONS AGE 65 OR OVER	RPTL 467	110	9,920,714	0.48
41900	PHYSICALLY DISABLED	RPTL 459	6	975,559	0.05
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	5	197,205	0.01
47500	CONS EASMT, PERPETUAL	RPTL 491-a,b	4	186,553	0.01
47611	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	6	1,937,422	0.09
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	40,373	0.00
49530	INDUSTRIAL WASTE TREATMENT FAI	RPTL 477	1	665,932	0.03
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	295,031	0.01
Total Exemptions Exclusive of System Exemptions:			1,211	227,610,994	11.09
Total System Exemptions:			1	295,031	0.01
Totals:			1,212	227,906,025	11.11

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

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