



TOWN OF  
MOIRA

NEW YORK

2023  
Budget  
Final



# PART TOWN

(VILLAGE EXCLUDED)

## Fund B-General

- Code Enforcement
- Public Safety

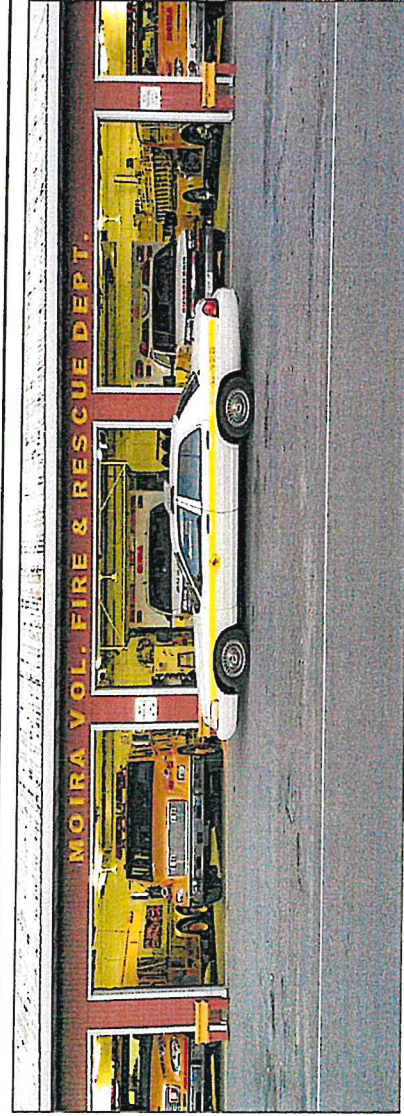
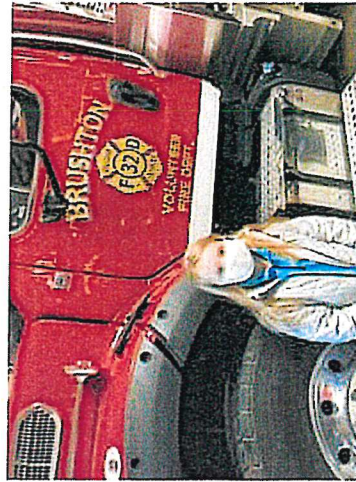
## Fund DB-Highway

- Road Repairs
- Paving
- Mowing
- Maintenance

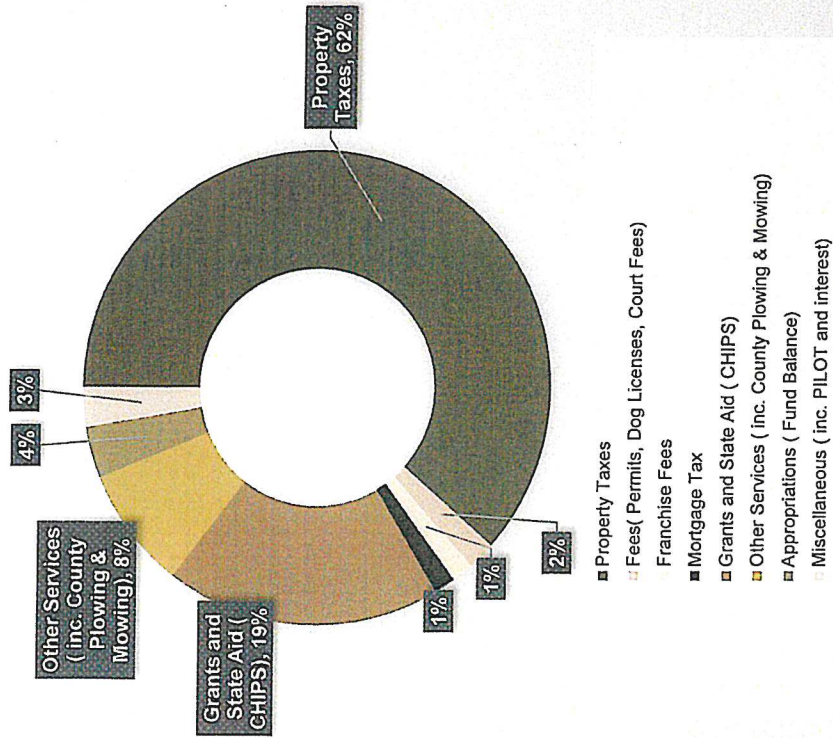


## SPECIAL DISTRICTS

- Taxable to only members of the District who benefits from the services of the District.
- Includes
  - Moira Fire District
  - Moira Rescue
  - Brushton Fire Department
  - Street Lighting District

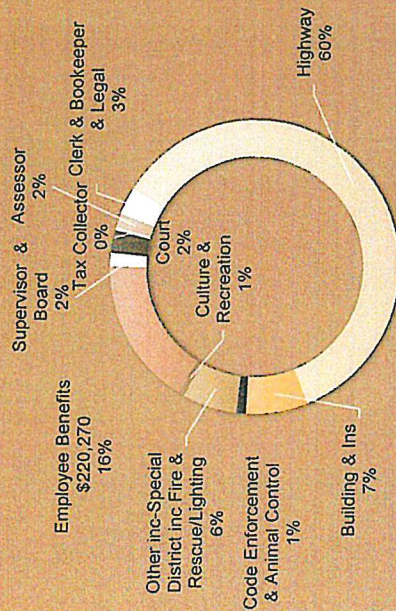


## 2023 Revenue Sources



2023 Budget Revenues	
Property Taxes	\$ 831,988
Fees (Permits, Dog Licenses, Court Fees)	\$ 25,710
Franchise Fees	\$ 20,000
Mortgage Tax	\$ 20,000
Grants and State Aid (CHIPS)	\$ 257,088
Other Services (inc. County Plowing & Mowing)	\$ 112,700
Appropriations (Fund Balance)	\$ 47,700
Miscellaneous (inc. PILOT and interest)	\$ 36,500
<b>Total Revenues</b>	<b>\$ 1,351,686</b>
(Funds A, B, DA, DB)	

## 2023 Budgeted Expenses



General A-  
\$345,640  
25%

General B  
\$9,300  
1%

Highway DA-  
\$589,479  
44%

Special Districts  
\$46,000  
3%

Highway DB-  
\$361,261  
27%

2023 Budgeted Expenses	
Supervisor & Board	\$ 20,600
Court	\$ 33,480
Tax Collector	\$ 5,400
Assessor	\$ 21,050
Clerk & Bookkeeper & Legal	\$ 40,750
Highway	\$ 810,516
Building & Ins	\$ 92,660
Code Enforcement & Animal Control	\$ 14,550
Other inc-Special District inc Fire & Rescue/Lighting	\$ 83,210
Culture & Recreation	\$ 9,200
Employee Benefits	\$ 220,270
<b>Total Expenses- ( Funds A,B,DA,DB,SF,SI)</b>	<b>\$ 1,351,686</b>

TOWN OF MOIRA  
2023 TENTATIVE BUDGET

	Appropriations and provisions for other use	Less Estimated Revenues	Less Expended Balance-Fund	2023 Amount to be Raised By Taxes	2022 2022 Taxes	Increase
A GENERAL	\$ 345,640	\$ 133,460	\$ 28,850	\$ 183,330	\$ 208,108	\$ (24,778)
B GENERAL OUTSIDE VILLAGE	\$ 9,300	\$ 1,500	\$ -	\$ 7,800	\$ 7,200	\$ 600
DA HIGHWAY - TOWN WIDE	\$ 589,479	\$ 97,250	\$ 18,850	\$ 473,379	\$ 414,062	\$ 59,317
DB HIGHWAY - OUTSIDE VILLAGE	\$ 361,266	\$ 239,788	\$ -	\$ 121,478	\$ 125,541	\$ (4,063)
SF FIRE PROTECTION - BRUSHTON	\$ 38,000			\$ 38,000	\$ 38,000	\$ -
SL LIGHTING DISTRICT	\$ 8,000		\$ -	\$ 8,000	\$ 8,000	\$ -
TOTAL	\$ 1,351,686	\$ 471,998	\$ 47,700	\$ 831,988	\$ 800,911	\$ 31,077
TAX LIMIT				\$ 831,988	3.9%	
Moira Fire District No.1	\$ 74,788		over/under	24,980	72,110	\$ 2,678

906,990

TOWN OF MOIRA  
BUDGET BY FUND

2023

(A) GENERAL REVENUES

	CODE	2020	2021	2022	Tentative 2023	Change \$	Change %
<b>GENERAL FUND-AA</b>							
<b>Real Property TAX ITEMS</b>							
Payment Lieu of Taxes	A1081	6,308	16,000	25,000	29,000	4,000	16%
Interest and Penalties	A1090	2,500	2,000	3,500	3,500	-	0%
Franchise Tax (Cable TV)	A1170	18,000	18,000	20,000	20,000	-	0%
<b>DEPARTMENTAL INCOME</b>							
Clerk Fees	A1255	1,500	900	900	1,500	600	67%
<b>Intergovernmental Charges</b>							
General Services, Other Government	A2210	-	-	-	-	-	
<b>Use of Money &amp; Property</b>							
Interest and Earnings	A2401	1,200	1,000	500	250	(250)	-50%
<b>LICENSES AND PERMITS</b>							
Games of Chance	A2530	10	-	10	10	-	0%
Bingo License	A2540	300	300	30	200	170	567%
Dog License	A2544	1,000	900	1,000	500	(500)	-50%
<b>FINES AND FORFEITURES</b>							
Justice Fines and fees	A2610	24,000	24,000	22,000	22,000	-	0%
Fines /Penalty/Dog Cases	A2611	-	-	-	-	-	
<b>SALE OF PROPERTY</b>							
Sale of Scrap	A2650	-	-	-	-	-	
Sale of Equipment	A2665	-	-	-	-	-	
Insurance Recoveries	A2680	-	-	-	-	-	
<b>MISCELLANEOUS LOCAL SOURCES</b>							
Other unclassified Rev	A2770	1,000	1,500	1,500	1,500	-	0%
<b>STATE AID</b>							
State Revenue Sharing-AIM	A3001	31,000	32,000	34,000	35,000	1,000	3%
Mortgage Tax	A3005	9,567	19,000	19,000	20,000	1,000	5%
Federal Aid	A4089	-	-	48,000	-	(48,000)	-100%
<b>TOTAL Revenues General Fund-AA</b>		<b>\$ 96,385</b>	<b>\$ 115,600</b>	<b>\$ 175,440</b>	<b>\$ 133,460</b>	<b>\$ (41,980)</b>	<b>-24%</b>
<b>Expenditures</b>		<b>\$ 304,761</b>	<b>\$ 307,483</b>	<b>\$ 383,548</b>	<b>\$ 345,640</b>	<b>\$ (37,908)</b>	<b>-10%</b>
<b>Appropriated Fund Balance</b>					<b>\$ 28,850</b>		
<b>Tax Levy General Fund AA</b>		<b>\$ 208,376</b>	<b>\$ 191,883</b>	<b>\$ 208,108</b>	<b>\$ 183,330</b>	<b>\$ (24,778)</b>	<b>-12%</b>

2023 Budget (1).xlsx

Town of Moira  
Budget by Fund  
2023

(A) GENERAL EXPENDITURES

ACCOUNT	CODE	2020	2021	2022	2023-TENTATIVE	Change \$	Change %
<b>LEGISLATIVE BOARD</b>							
Town Board Salaries (Elected)	A1010.100	7,600	7,600	7,600	7,600	-	0%
Contractual Exp.	A1010.400	-	-	-	-	-	0%
<b>MUNICIPAL COURT</b>							
Justice Salaries (Elected)-LEAD	A1110.100	16,000	9,100	9,100	9,100	-	0%
Justice Salaries (Elected)	A1110.101		5,500	5,500	5,500	-	0%
Court Clerk Salary (Appointed)	A1110.102	17,000	17,680	17,680	17,680	-	0%
Contractual Exp.	A1110.400	1,500	1,500	1,200	1,200	-	0%
<b>SUPERVISOR</b>							
Supervisor Salary (Elected)	A1220.100	11,500	11,500	11,500	11,500	-	0%
Contractual Exp.	A1220.400	1,500	1,500	1,500	1,500	-	0%
<b>FINANCE</b>							
Bookkeeper/Personnel Services (Appoi	A1325.100	9,500	9,500	14,050	14,400	350	2%
Personnel Contractual	A1325.400	2,200	2,200	2,200	9,000	6,800	309%
Tax Collector Salary (Elected)	A1330.100	3,300	3,300	3,300	3,500	200	6%
Contractual Exp	A1330.400	1,500	1,500	1,500	1,900	400	27%
Budget Salary (Appointed)	A1340.100	2,500	2,500	2,500	3,600	1,100	44%
Assessment (Assessor Salary) (Appointe	A1355.100	17,000	17,500	18,000	18,550	550	3%
Assessor Contractual Expense	A1355.400	1,700	1,700	17,600	2,500	(15,100)	-86%
<b>MUNICIPAL STAFF</b>							
Town Clerk Salary (Elected)	A1410.100	7,000	7,000	7,500	8,500	1,000	13%
Town Clerk Contractual Exp.	A1410.400	2,000	2,000	2,000	2,250	250	13%
Law Contractual Exp. (Lawyer)(Appoint	A1420.400	3,000	3,000	3,000	3,000	-	0%
<b>SPECIAL ITEMS</b>							
Unallocated Insurance	A1910.0	30,000	24,000	35,500	35,500	-	0%
Municipal Association Dues	A1920.4		75	300	500	200	67%
Taxes and Assessment on Property	A1950.4	600	800	1,050	1,000	(50)	-5%
<b>EQUIPMENT</b>							
A3310.2							
<b>ANIMAL CONTROL</b>							
Control of Dogs (Appointed)	A3510.100	3,500	3,500	3,500	3,500	-	0%
Contractual	A3510.400	2,000	1,500	1,500	1,750	250	17%
Other Animals	A3520.400	-	-	-	-	-	-
<b>OTHER</b>							
MOIRA RESCUE SQUAD	A3625.400	32,647	30,100	33,170	34,410	1,240	4%
DEMO OF UNSAFE BUILDINGS	A3650.400	-	1,000	1,000	2,000	1,000	100%
Registrar of Vital Stat (Appointed)	A4020.100	500	500	500	500	-	0%
Other Health							
Ambulance(Life Flight)	A4540.400	400	300	300	300	-	0%
<b>TRANSPORTATION</b>							

Town of Moira  
Budget by Fund  
2023

(A) GENERAL EXPENDITURES										
Hwy Administration (Salary) (Elected)	A5010.100									
Contractual	A5010.400	42,000	42,000	42,000	37,500	(4,500)				-11%
Garage Repair reserve	A5132.400	600	1,200	11,000	5,000	(6,000)				-55%
Garage Repairs	A5132.200	500	1,000	2,000	2,000	-				0%
		500	500	31,500	9,000	(22,500)				-71%
Contractual	A5132.400		32,000	33,200	35,000	1,800				5%
<b>SOCIAL SERVICES PROGRAMS</b>										
Food (Food Pantries)	A6150.4	-	-	-	-	-				
Economic Opportunity and Development										
Veterans Service(American Legion)	A6510.4	-	-	-	-	-				
<b>CULTURE AND RECREATION</b>										
Recreation										
Parks	A7110.4	2,900	3,900	4,200	5,000	800				19%
Playgrounds	A7140.4	-	-	-	-	-				
Special rec facilities	A7180.4	-	-	-	-	-				
Youth Programs	A7310.4	2,000	1,500	1,500	2,500	1,000				67%
<b>CULTURE</b>										
Museum (Moir Historical Society)	A7450.4	-	-	-	-	-				
Historian (News Paper)	A7510.4	100	100	100	100	-				0%
Celebrations	A7550.4	-	-	-	-	-				
Adult Recreation (Adult Center)	A7620.4	1,000	1,500	1,600	1,600	-				0%
Home and Community Service										
<b>SANITATION</b>										
Cleaner	A8160.100		960	960	960	-				0%
Refuse and Garbage	A8160.400	700	1,200	3,700	3,700	-				0%
Beautification	A81510.4	-	-	-	-	-				
Cemeteries (By Request)	A8810.0	-	-	-	-	-				
<b>EMPLOYEE BENEFITS</b>										
State Retirement	A9010.800	10,514	11,307	12,000	13,035	1,035				9%
Social Security	A9030.800	9,000	10,366	11,000	12,951	1,951				18%
Workers Comp (County Self Insurance)	A9040.800	12,500	12,500	4,238	5,104	866				20%
Hosp & Medical Insurance (Superintend)	A9060.800	18,000	21,095	22,000	11,450	(10,550)				-48%
<b>INTERFUND TRANSFERS</b>										
Transfer to other Funds	A9901.0	-	-	-	-	-				
Transfer to Capital Projects	A9950.0	-	-	-	-	-				
Unclassified-- need to be reclassified										
<b>TOTAL EXPENDITURES</b>		<b>\$ 304,761</b>	<b>\$ 307,483</b>	<b>\$ 383,548</b>	<b>\$ 345,640</b>	<b>\$ (37,908)</b>				<b>-10%</b>

TOWN OF MOIRA  
 BUDGET BY FUND  
 2023  
 B-GEN REV and EXP

GENERAL FUND (B) REVENUES										
ACCOUNT	CODE	2020	2021	2022	2023	\$ Change	% Change			
<b>PUBLIC SAFETY</b>										
Real Property Taxes	B1001	7,800	7,000	7,200	7,800	600	8%			
Other Governments	B2260	-	-	-	-	-				
Building Permits	B2555	1,100	700	500	1,500	1,000	200%			
<b>TOTAL W/O Taxes</b>		<b>\$ 1,100</b>	<b>\$ 700</b>	<b>\$ 500</b>	<b>\$ 1,500</b>	<b>\$ 1,000</b>	<b>200%</b>			
Total with Taxes		\$ 8,900	\$ 7,700	\$ 7,700	\$ 9,300	\$ 1,600	21%			
<b>GENERAL FUND (B) APPROPRIATIONS</b>										
Outside Village										
<b>PUBLIC SAFETY</b>										
Code Officer Salary	B3620.1	6,000	4,800	4,800	8,000	3,200	67%			
Contractual Exp	B3620.4	2,600	2,600	2,600	1,000	(1,600)	-62%			
<b>PUBLIC HEALTH</b>										
Public Health Contractual	B4010.4	300	300	300	300	-	0%			
<b>TOTAL</b>		<b>\$ 8,900</b>	<b>\$ 7,700</b>	<b>\$ 7,700</b>	<b>\$ 9,300</b>	<b>\$ 1,600</b>	<b>21%</b>			

Town of Moira  
 Budget by Fund  
 2023

(DA) HIGHWAY- REVENUES

(DA) HIGHWAY- Revenues TOWN WIDE	ACCOUNT	CODE	2020	2021	2022	Tentative		% Change
						2023	\$ Change	
	Federal Aid*				100,000		(100,000)	-100%
	USE OF MONEY AND PROPERTY							
	Interest and Earnings	DA2401	350	500	250	250	-	0%
	Snow Removal Services- Other Govt'-(County Plowing)	DA2302	85,000	91,000	92,000	95,000	3,000	3%
	Sale of Property							
	Sale other	DA2650	1,500	5,000	3,000	2,000	(1,000)	-33%
	Other Comp for Loss	DA2680	-	-	-	-		
	TOTAL		86,850	96,500	195,250	97,250	(98,000)	-50%
	Expenses		442,653	400,151	609,311	589,479	(19,832)	-3%
	Tax Levy	DA1001	\$355,803	\$ 303,651	\$ 414,061	\$ 492,229	78,168	19%

Town of Moira  
 Budget by Fund  
 2023  
 (DA) HIGHWAY EXP

ACCOUNT	CODE	2020	2021	2022	Tentative 2023	\$ Change	% Change
<b>(DA)- HIGHWAY APPROPRIATIONS</b>							
HIGHWAY							
Contingent			25,000				
HEALTH							
Drug Testing	DA511.440	150	500	500	500	0	0%
<b>TOTAL DRUG TESTING</b>			500	500	500	-	-
MAINTENANCE OF STREETS							
Contractual Expenses	DA5110.4	25,000	22,000	22,000	20,000	(2,000)	(0)
<b>TOTAL MAINT OF STREETS</b>			22,000	22,000	20,000	(2,000)	(0)
MACHINERY							
Personal Services (Part Time Help)	DA5130.1	1,500	2,000	2,000	2,000	-	-
Equipment	DA5130.2	4,500	7,000	7,000	7,000	-	-
Contractual Expenses (Tires)	DA5130.420	4,000	3,000	3,000	10,000	7,000	233%
Contractual Expenses (Carbide Blades)-for plow	DA5130.425	4,000	4,500	4,500	8,000	3,500	78%
Contractual Expenses (Truck Plow)	DA5130.415	-	2,500	2,500	250	(2,250)	-90%
<b>TOTAL MACHINERY</b>			19,000	19,000	27,250	8,250	43%
SNOW REMOVAL							
Personal Services (PAY)	DA5142.100	122,546	124,728	117,113	100,833	(16,280)	-14%
Personal Services (PAY)(Overtime)	DA5142.110	21,833	22,000	19,000	17,000	(2,000)	-11%
Contractual Expenses (Sand)	DA5142.430	8,700	9,000	7,000	9,000	2,000	29%
Contractual Expense (Salt)	DA5142.431	40,275	42,000	45,000	45,000	-	0%
Contractual Expense (Fuel)	DA5142.413	19,000	22,000	26,000	30,000	4,000	15%
<b>TOTAL SNOW REMOVAL</b>			219,728	214,113	201,833	(12,280)	-6%
Equipment Loan Payment-Principal/Int-Com.Bank	DA9720.6		50,393	50,393	45,000	(5,393)	-11%
Equipment Loan Payment	DA9720.6		33,784	-	-	-	#DIV/0!
Equipment Loan Payment-Principal/Int-USDA	DA9720.6		10,000	10,000	12,500	2,500	25%
<b>TOTAL DEBT SERVICE</b>		80,000	-	60,393	57,500	(2,893)	-5%
Equipment Truck Reserve				150,000	140,000	(10,000)	(0)
SERVICES FOR OTHER GOVERNMENTS							
Contractual Expenses	DA5148.4	20,000	22,000	25,000	20,000	(5,000)	(0)
<b>TOTAL SERVICES OTHER GOVERNMENTS</b>			22,000	25,000	20,000	(5,000)	-20%
EMPLOYEE BENEFITS							
State Retirement	DA9010.8	10,514	15,700	16,000	15,436	(564)	-4%
Social Security	DA9030.8	8,800	9,000	10,000	10,900	900	9%
Workers Comp (County Self Insurance)	DA9040.8	22,835	33,000	33,000	32,000	(1,000)	-3%
Medical Insurance (Teamsters Medical)	DA9060.8	49,000	58,223	58,305	63,060	4,755	8%
Other Employee Benefits Shoes, Shirts	DA9089.8	-	1,000	1,000	1,000	-	0%
<b>TOTAL EMPLOYEE BENEFITS</b>			116,923	118,305	122,396	4,091	3%
<b>TOTAL EXPENSES HIGHWAY DA</b>		442,653	400,151	609,311	589,479	(19,832)	-3%
		(DA) HIGHWAY EXP					

Town of Moira  
 Budget by Fund  
 2023  
 DB-Highway-Part Town

(DB)-Highway Revenues-PART TOWN	ACCOUNT	CODE	2020	2021	2022	Tentative		% Change
						2023 \$ Change	% Change	
	CHIPS	DB3501	142,000	119,100	217,170	222,088	4,918	2%
	Charge to Brushton-CHIPS	DB2389				10,000	10,000	#DIV/0!
	MOWING	DB2389	4,300	4,300	4,300	7,700	3,400	79%
	<b>Total Revenues</b>		<b>146,300</b>	<b>123,400</b>	<b>221,470</b>	<b>239,788</b>	<b>18,318</b>	<b>8%</b>
	Expense		312,714	238,440	347,011	361,266	14,255	4%
	Tax Levy	DB1001	166,414	115,040	125,541	121,478	(4,063)	-3%

Town of Moira  
Budget by Fund  
2023

(DB)-HIGHWAY APPROPRIATIONS	ACCOUNT	CODE	Tentative			% Change		
			2020	2021	2022		2023	\$ Change
<i>Highway Village</i>								
<i>Maintenance of roads</i>								
Personal Services		DB5110.1	78,349	45,623	52,616	54,295	1,679	3%
Contractual Exp		DB5110.4	9,809	8,500	8,000	8,800	800	10%
Contractual Exp (Tires)		DB5110.4	4,000	2,500	2,500	2,750	250	10%
Contractual Exp (Fuel)		DB5110.4	11,000	11,000	13,000	16,800	3,800	29%
<b>TOTAL</b>				<b>67,623</b>	<b>76,116</b>	<b>82,645</b>	<b>6,529</b>	<b>9%</b>
<i>Permanent Improvements</i>								
Personal Services(Temporary)		DB5112.1	1,700	1,200	1,200	1,200	-	0%
Capital Outlay (Road Paving)(Chips)		DB5112.4	130,000	106,000	125,000	157,124	32,124	26%
Capital Outlay (Sidewalks)(Chips)		DB5112.4	6,500	9,000	11,000	11,000	-	0%
Capital Outlay(Potholes)		DB5112.4				23,464	23,464	#DIV/0!
Equipment		DB5112.4	900	900	55,500	15,500	(40,000)	-72%
Equipment		DB5112.4	2,000	-	25,000	15,000	(10,000)	-40%
<b>TOTAL</b>				<b>117,100</b>	<b>217,700</b>	<b>223,288</b>	<b>5,588</b>	<b>3%</b>
<i>Employee Benefits</i>								
State Retirement		DB9010.8	11,797	9,300	9,500	7,113	(2,387)	-25%
Social Security		DB9030.8	8,000	8,000	7,500	4,154	(3,346)	-45%
Workers Comp (County Self Insurance)		DB9040.8	10,259	10,259	10,000	16,079	6,079	61%
Medical Insurance (Teamsters Medical)		DB9060.8	38,400	26,158	26,195	27,989	1,794	7%
<b>TOTAL EMPLOYEE BENEFITS</b>				<b>53,717</b>	<b>53,195</b>	<b>55,333</b>	<b>2,138</b>	<b>4%</b>
<b>TOTAL</b>			<b>312,714</b>	<b>238,440</b>	<b>347,011</b>	<b>361,266</b>	<b>14,255</b>	<b>4%</b>

Town of Moira  
 Budget by Fund  
 2023  
 Special Districts

Special District APPROPRIATIONS	CODE	2020	2021	2022	2023
ACCOUNT					
Fire Protection					
Brushton Fire Department	SL3410.4	38,000	38,000	38,000	38,000
Street Lighting					
Lighting District	SF5182.4	8,000	8,000	8,000	8,000
		46,000	46,000	46,000	46,000

Schedule of Salaries of elected and appointed Town Officials

Article 8 of Town Law

	2022	2023
Supervisor (A2220.1)	\$ 11,500	\$ 11,500
Town Clerk (A1420.1)	\$ 7,500	\$ 8,000
Personel Services(Bookkeeper)(Appointed) (A1430.1)	\$ 9,500	\$ 14,400
Registrar (Appointed)(A4020.1)	\$ 500	\$ 500
Town Justice(A1110.1)- 1 at \$9100 and 1 at \$5500	\$ 16,000	\$ 16,000
Tax Collector(A1330.1)	\$ 3,300	\$ 3,300
Councilmen 4 @ 1900(A1010.1)	\$ 7,600	\$ 7,600
Highway Superintendent (A5010.01)	\$ 42,000	\$ 55,000
Budget Officer (Appointed Annual)(A1340.1)	\$ 2,500	\$ 2,500
Code Officer (Appointed Annual)(B3620.1)	\$ 8,000	\$ 8,000
Assessor (Appointed 6 years)(A1355.1)	\$ 18,550	\$ 18,550
Dog Control Officer (Appointed Annual)(A3510.1)	\$ 3,500	\$ 3,500
Court Clerk (Appointed Annual)(A1110.11)	\$ 17,680	\$ 17,680
Youth Services Director	\$ 600	\$ 600
Youth Services Attendent (3)	\$ -	\$ -
Cleaner	\$ 960	\$ 1,200