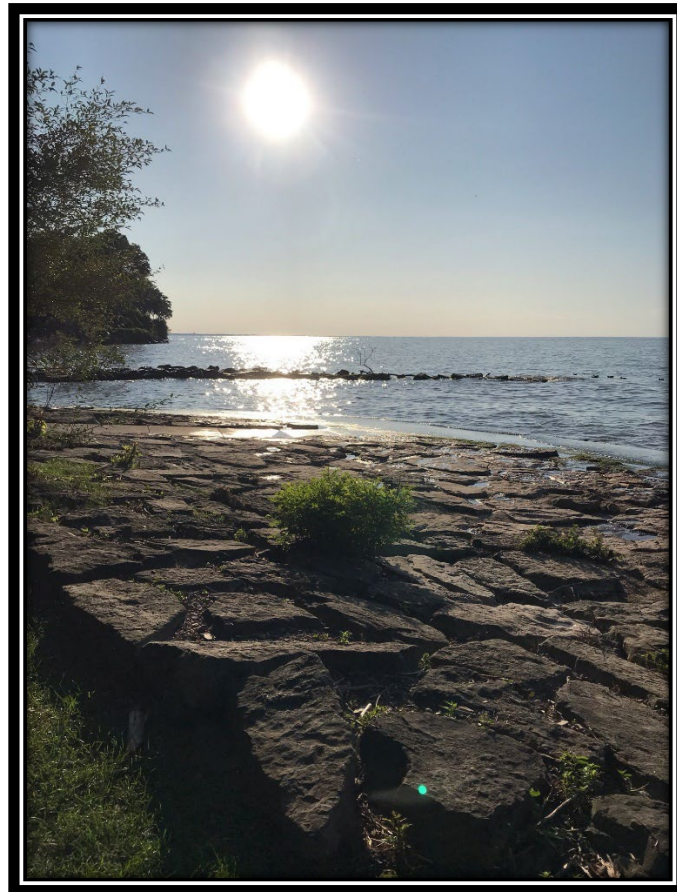


TOWN OF WEBSTER

2024 Budget

Adopted 10-19-23



Town Supervisor: Thomas J. Flaherty

Town Board Members

William Abbott

John Cahill

Patricia Cataldi

Ginny Nguyen

Town of Webster - 2024 Budget

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TOWN OF WEBSTER

2024 BUDGET MESSAGE

The Town of Webster kicked off the 2024 budget process in early May. Each department head was instructed to put forth their best effort to minimize the tax levy for the citizens, while providing for the needs within their respective departments. The department heads presented their budgets during the televised budget workshops that were held on July 27th and August 3rd. A public hearing on the 2024 Preliminary Budget was held on October 19th at 7:30pm.

Expenditures

The Town's budget provides funding for many services that run the gambit. They include the court system, law enforcement, fire safety inspections, animal control, park maintenance, programs for senior citizens, the fitness facility, recreation programs, public works, drainage improvements, leaf pickup, snow plowing, maintenance of roads and bridges, Webster Public Library, the wastewater treatment plant, wastewater pump stations and the entire sewer collection system. The budget also includes special districts which cover the cost of capital improvements and maintenance for drainage, lighting, parks, sewer systems and water supply lines. The total expenditure budget for 2024 is \$42,421,350 which includes \$3,950,378 of interfund transfers. These interfund transfers effectively gross up the expenditures and revenue. The net estimated expenditures for 2024 is equal to \$38,470,972 and are broken down as follows:

Expenditure Category	Amount	Percentage
Employee Compensation	15,376,552	39.9%
Employee Benefits	6,339,800	16.5%
Retiree Employee Benefits	1,787,000	4.7%
Capital Purchases	2,104,778	5.5%
Contractual Costs	8,362,486	21.7%
Debt Service	4,450,356	11.6%
Transfer to Sewer Capital Reserve	50,000	.1%
Total	38,470,972	100.0%

TOWN OF WEBSTER

2024 BUDGET MESSAGE

The Town's expenditures consist of five major categories which include employee compensation, employee benefits, contractual purchases of goods and services, capital expenditures and debt service. The year-to-year results for each category is as follows:

- **Employee Compensation** – The Town employees fall into five groups which include the non-union administrators and part time workers, the blue-collar union (highway and sewer), the police union (police officers) and the white-collar union (office administration). There are three union contracts which cover approximately 120 full time employees. Total employee compensation for 2024 is \$15,376,552 versus \$14,642,699 for 2023. This represents a \$733,853 (5%) increase which is due to the settlement of the blue-collar and white-collar union contracts. At the time that the 2023 budget was completed the union contracts remained unsettled so the cost-of-living (COLA) increase was not built into each line item. Therefore the 2024 budget reflects a jump for the COLA increase in 2023 and 2024, which was 3% and 2.25%, respectively. The budget also includes several new full-time positions which include a police clerical position, a communications director, junior planner, wastewater treatment plant operator trainee and assistant wastewater treatment chief plant operator.
- **Employee Benefits** – The employee benefits include contributions to the NYS retirement system, employers share of social security, worker's compensation insurance, medical and dental insurance, health savings account contributions and medical insurance paid on behalf of retired former employees. The budget for 2024 is \$8,126,800 versus \$8,283,600 for 2023. This represents a \$156,800 (-1.9%) decrease. The amounts were brought in line with historical actuals.

TOWN OF WEBSTER

2024 BUDGET MESSAGE

- **Contractual Purchases of Goods and Services** – Total contractual expenses for 2024 is \$8,362,486 versus \$7,580,162 for 2023. This represents a \$782,324 (10.3%) increase. The Town is planning for the following cost increases:
 - Gas and electric utility costs \$700,000 (up \$88,000 or 14.4%).
 - Gasoline and diesel fuel \$422,640 (up \$30,640 or 7.8%).
 - Insurance premiums \$400,000 (up \$65,000 or 19.4%).
 - Road improvements \$250,000 (up \$150,000 or 150%).
 - Wastewater treatment chemicals \$335,485 (up \$55,861 or 19.9%).
 - Vehicle leases \$212,036 (up \$78,336 or 58.6%).

- **Capital Expenditures** – Capital expenditures include fixed asset items such as buildings, equipment, furniture, and vehicles. Total capital expenses for 2024 is \$2,104,778 versus \$1,960,880 for 2023. This represents a \$143,898 (7.3%) increase. The following items are included within the 2024 budget:
 - Highway equipment \$913,000 which includes two ten-wheel and one six-wheel dump truck.
 - Information technology equipment and licensing \$170,018.
 - Park improvements \$67,000.
 - Police vehicles and accessories \$175,000. This includes three replacement vehicles for the existing fleet.
 - Sewer equipment \$133,850 which includes a Ford F-550 with dump body \$97,850, a generator for the Wall Road pump station \$22,000 and remote pump station monitoring equipment \$14,000.
 - Sewer collection system improvements \$441,000 which includes two new rail systems \$100,000, pumps for Hedges pump station \$40,000, rehab of problem lateral lines and manholes \$130,000, secondary sludge dewatering pump \$44,500 and repairs to the septage receiving pad \$35,000.

TOWN OF WEBSTER

2024 BUDGET MESSAGE

- **Debt Service** – In August of 2023 the Town borrowed \$51,190,000 via a bond anticipation note (BAN) to fund the Highway Building project (\$14,150,000), Sandbar Park project (\$3,540,000) and the Wastewater Treatment Plant Phase II project (\$33,500,000). The BAN is a one-year loan which is based on projected cash flow requirements for each project. The Town's BAN sale process proved to be very competitive which resulted in a \$766,826 premium paid to the Town and a net interest rate of 3.50%. This was better than expected. When the BAN matures the premium will be recognized as revenue in 2024 which will partially offset the gross interest charge. The Town's debt service payments for 2024 will total \$4,450,356 versus \$1,836,738 for 2023. This represents a \$2,613,618 (142.3%) increase.

NYS Tax Cap

The Town operates within the New York State tax cap guidelines which include all operating funds and special districts. It is driven by two factors which include the tax base growth factor (1.0097 for 2024) and the allowable levy growth factor (1.02 for 2024). According to the calculation, the Town's tax levy is limited to \$21,493,871 for 2024. The Final Budget came in at \$21,492,787 which is \$1,084 below the cap. The year-to-year increase is \$655,663 which represents a 3.15% change. The tax levy for 2024 versus 2023 is as follows:

Operating Funds

Fund	2024 Tax Levy	2023 Tax Levy	Net Change
General – Town Wide	14,881,147	14,717,612	163,535
General - Part Town	0	328,487	-328,487
Highway – Town Wide	1,113,160	747,200	365,960
Highway – Part Town	0	598,500	-598,500
Total Operating Funds	15,994,307	16,391,799	-397,492

TOWN OF WEBSTER

2024 BUDGET MESSAGE

Sewer Fund

Cost Center	2024 Tax Levy	2023 Tax Levy	Net Change
O&M Rent	3,037,191	2,617,502	419,689
Capital Charge	1,533,619	913,162	620,457
Total Sewer Fund	4,570,810	3,530,664	1,040,146

Special Districts

Fund	2024 Tax Levy	2023 Tax Levy	Net Change
Drainage District	628,110	624,600	3,510
Lighting Districts	33,650	21,650	12,000
Park Districts	80,700	85,875	-5,175
Sewer Districts	134,961	132,427	2,534
Water Districts	50,249	50,109	140
Total Special Districts	927,670	914,661	13,009

Other Funds

There are three other funds which do not require a tax levy. The Debt Service Fund which is utilized to offset the cost of serial bonds, the Webster Public Library which is funded by the General Town Wide Fund and the Parkland Trust Fund which is financed by parks and recreation fees.

Grand Totals

Fund Category	2024 Tax Levy	2023 Tax Levy	Net Change
Operating Funds	15,994,307	16,391,799	-397,492
Sewer Fund	4,570,810	3,530,664	1,040,146
Special Districts	927,670	914,661	13,009
Grand Totals	21,492,787	20,837,124	655,663

TOWN OF WEBSTER

2024 BUDGET MESSAGE

Tax Rates

Since the Town contains the Village of Webster, there are two different tax rates that apply to the residents. A Village resident pays the tax rate derived from the tax levy within General Town Wide and Highway Town Wide Funds. These funds pay for services which benefit all Town and Village residents. A resident who lives outside of the Village pays the tax rate derived from all four operating funds. For 2024 the Town utilized sales tax revenue and appropriated fund balance to lower the part town tax rate to zero. Therefore, the rates are the same for Village and outside the Village residents. The estimated tax rates for 2024 compared to 2023 are as follows:

Fund	2024 Tax Rate	2023 Tax Rate	Net Change
Village Property	5.06	4.97	.09
Town Outside of Village	5.06	5.30	-.24

Wastewater Treatment

The Sewer Fund provides wastewater collection and treatment services to the residents who live outside of the Village. There is an operation and maintenance (O&M) rate which is paid by the 15,113 residents who own a home that is connected to the Town's sewer system. This O&M rate covers the cost to fund the collection system and the wastewater treatment plant.

There is also a capital charge which is paid by 15,622 residents who are connected to the system or have a collection line running in front of their home. The capital charge rate pays for capital reserve contributions, equipment, treatment plant upgrades and debt service from capital projects. The estimated sewer rates for 2024 compared to 2023 are as follows:

TOWN OF WEBSTER

2024 BUDGET MESSAGE

Sewer Charge	2024 Sewer Rate	2023 Sewer Rate	Net Change
O&M Rate	200.97	173.53	27.44
Capital Charge	98.17	58.44	39.73
Total Sewer Charge	299.14	231.97	67.17

An average home outside the Village has a \$177,000 assessed value. If it is connected to the sewer system, the following amounts will be paid:

	2024	2023
Town Property Taxes	\$895.62	\$938.10
Sewer O&M and Capital Charge	299.14	231.97
Totals	\$1,194.76	\$1,170.07

Revenue

The Town benefits from a number of significant revenue sources other than property taxes. The key revenue categories are as follows:

- Cablevision Fees \$500,000
- Recreation Programs, Fitness Memberships and Classes \$868,600
- Lodge Rentals \$110,000
- Mortgage Tax \$950,000
- Sales Tax \$6,700,000
- Building Permits \$120,000
- Consolidated Highway Improvement Program \$270,000
- NYS & Monroe County Contracts \$810,000
- Parkland Trust Fund - Park & Recreation Fees \$120,552
- Commercial Sewer Charges and Entrance Fees \$1,038,810

TOWN OF WEBSTER

2024 BUDGET MESSAGE

Interest Revenue

The Town invests its' excess cash in fully collateralized investments which include US Treasury Bills, US Treasury Notes and Certificates of Deposit. The amount of expected interest revenue has been increased across all funds. It's at \$218,500 for 2024 versus \$140,000 for 2023. The interest rates have moved up significantly as the US Government continues to battle historically high inflation.

The Town is fortunate to have accumulated surplus from prior years, which is available to stabilize the tax rate. The 2024 budget includes appropriations from fund balance that total \$3,534,028. This includes \$2,239,890 from the operating funds, \$400,000 from the sewer fund balance and \$894,138 from the remaining funds and special districts. Overall, the 2024 budget is fiscally sound in spite of persistent inflation and increased debt related to the various capital projects that are underway. The Town officials are working together to project the Town's financial position into the future so that revenue and expenses can be effectively managed beyond the one-year window of the budget process. We are pleased to say that the Town has been able to stay under the New York State tax cap, while continuing to provide the same level of service to the citizens.

Thomas J. Flaherty

Town Supervisor

Paul S. Adams

Director of Finance

TOWN OF WEBSTER

SUMMARY OF 2024 ADOPTED BUDGET

<u>OPERATING FUNDS</u>		<u>APPROPRIATIONS</u>	<u>LESS</u>	<u>LESS</u>	<u>2024</u>	<u>2023</u>
		<u>ESTIMATED</u>	<u>ESTIMATED</u>	<u>UNEXPENDED</u>	<u>AMOUNT TO</u>	<u>AMOUNT TO</u>
<u>FUND NAME</u>		<u>EXPENSES *</u>	<u>REVENUES *</u>	<u>BALANCE</u>	<u>BE RAISED</u>	<u>BE RAISED</u>
					<u>BY TAXES</u>	<u>BY TAXES</u>
A	GENERAL - TOWN WIDE	\$21,143,509	\$5,043,362	\$1,219,000	\$14,881,147	\$14,717,612
B	GENERAL - PART TOWN	\$1,398,145	\$1,022,000	\$376,145	\$0	\$328,487
DA	HIGHWAY - TOWN WIDE	\$2,008,910	\$895,750	\$0	\$1,113,160	\$747,200
DB	HIGHWAY - PART TOWN	\$6,529,745	\$5,885,000	\$644,745	\$0	\$598,500
TOTAL-OPERATING FUNDS		\$31,080,309	\$12,846,112	\$2,239,890	\$15,994,307	\$16,391,799
Increase 2023 to 2024		\$1,890,185	6.72%		(\$397,492)	-2.42%

Town Wide Funds Cover all 16,726 Parcels in the Town and Part Town Funds Cover the 15,257 Parcels Outside the Village of Webster

TOWN SEWER (Outside the Village with Access to Sanitary Sewers; Capital Units = 15,622 / O & M Units = 15,113)

G	SEWER FUND	CAPITAL	\$2,694,308	\$1,160,689	\$0	\$1,533,619	\$913,162
		O & M	\$4,160,761	\$723,570	\$400,000	\$3,037,191	\$2,617,502
		TOTAL	\$6,855,069	\$1,884,259	\$400,000	\$4,570,810	\$3,530,664

SPECIAL DISTRICTS & OTHER FUNDS

SD	DRAINAGE DISTRICT	\$654,110	\$26,000	\$0	\$628,110	\$624,600
SL	LIGHTING DISTRICTS	\$39,700	\$4,750	\$1,300	\$33,650	\$21,650
SP	PARK DISTRICTS	\$85,700	\$0	\$5,000	\$80,700	\$85,875
SS	SEWER DISTRICTS	\$155,519	\$20,558	\$0	\$134,961	\$132,427
SW	WATER DISTRICTS	\$55,072	\$4,823	\$0	\$50,249	\$50,109
E	PARKLAND TRUST FUND	\$145,552	\$126,552	\$19,000	\$0	\$0
L	LIBRARY **	\$2,481,481	\$2,481,481	\$0	\$0	\$0
V	DEBT SERVICE FUND	\$868,838	\$0	\$868,838	\$0	\$0
TOTAL-SPECIAL DIST. & OTHER		\$4,485,972	\$2,664,164	\$894,138	\$927,670	\$914,661
OPERATING, SPECIAL DIST. & OTHER		\$42,421,350	\$17,394,535	\$3,534,028	\$21,492,787	\$20,837,124
Increase 2023 to 2024		\$4,470,864	12.47%		\$655,663	3.15%

* The estimated expenses and revenues include interfund transfers in the amount of \$3,950,378.

** The Library Fund is incorporated into the General Fund Town Wide amount to be raised by taxes.

TAX RATE ESTIMATES

	<u>2024</u>	<u>2023</u>	<u>\$ Increase</u>	<u>% Increase</u>
VILLAGE PROPERTY	\$5.06	\$4.97	0.0919	1.85%
TOWN OUTSIDE VILLAGE	\$5.06	\$5.30	(0.2330)	-4.40%
SEWER RENT (CAPITAL + O & M)	\$299.14	\$231.97	\$67.17	28.95%
SEWER O & M	\$200.97	\$173.53	Operation of Collection System & Treatment Plant Capital Plant Improvements, Equipment and Debt	
SEWER CAPITAL	\$98.17	\$58.44		
TOTAL	\$299.14	\$231.97		
DRAINAGE DISTRICT - LEVY PER UNIT	\$628,110	15,417 Units	\$40.74	\$41.33

TOWN OF WEBSTER
ADOPTED BUDGET
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

GENERAL FUND - TOWN WIDE				
DEPARTMENT/FUND	DESCRIPTION	2024	2023	
<u>TOWN BOARD</u>				
A1010.10000	Councilperson's Salaries (\$21,881 each)	87,524	83,104	
A1010.20011	Computer Equipment & Licensing	1,400	0	
A1010.40000	Conference Expense	500	500	
	Amount to be Raised by Taxes	89,424	83,604	
<u>JUSTICE COURT</u>				
A1110.10002	Town Justices' Salaries (\$49,385 for each)	98,770	93,783	
A1110.10004	Clerical Assistance	151,532	141,061	
A1110.10023	Part-time Personnel	53,238	50,550	
A1110.10039	Overtime Pay	1,500	750	
A1110.20000	Capital Purchases	1,500	1,500	
A1110.20011	Computer Equipment & Licensing	3,500	3,500	
A1110.40004	Conference Expense	3,500	3,500	
A1110.40057	Court Security Contractual Expense	40,000	40,000	
A1110.40140	Supplies	5,700	5,700	
A1110.40503	Copier/Computer Software & Maintenance	400	400	
	Total Appropriations	359,640	340,744	
A290.02610	Revenue - Fines	130,000	170,000	
	Amount to be Raised by Taxes	229,640	170,744	
<u>SUPERVISOR</u>				
A1220.10006	Supervisor's Salary	117,603	111,665	
A1220.10007	Secretary to the Supervisor	59,843	53,599	
A1220.10010	Part-time Personnel	0	1,000	
A1220.20011	Computer Equipment & Licensing	1,400	700	
A1220.40000	Seminars and Conferences	2,000	2,000	
A1220.40001	Memberships & Meetings	750	750	
A1220.40032	Office Supplies	1,500	1,500	
A1220.40053	Cellular Telephones	600	600	
A1220.40140	Supervisors Expense	400	400	
	Amount to be Raised by Taxes	184,096	172,214	
<u>DIRECTOR OF FINANCE</u>				
A1310.10008	Director's Salary	118,781	108,244	
A1310.10023	Part-time Personnel-Special Projects	34,000	3,000	
A1310.10039	Overtime Pay	5,000	9,000	
A1310.10116	Compensation - Employees	188,699	244,143	
A1310.20000	Capital - Furnishings and Equipment	500	500	
A1310.20011	Computer Equipment & Licensing	4,370	2,750	
A1310.40000	Seminars & Conferences	5,500	4,200	
A1310.40007	Financial Software Tools	4,500	6,750	
A1310.40008	Financial Consultants	10,800	10,800	
A1310.40032	Office Supplies	5,900	5,100	
A1310.40035	Machine Lease	800	1,200	
A1310.40066	Software License Fees	74,000	73,816	
A1310.40067	Computer System Administration	7,500	7,300	
A1310.40139	Bank Administration	200	200	
A1310.40140	Director's Expenses	250	250	
A1310.40155	Software Conversion Costs	3,000	3,000	
	Total Appropriations	463,800	480,253	
A510.05031	Transfer From Other Funds - Sewer	60,000	60,000	
	Amount to be Raised by Taxes	403,800	420,253	
<u>AUDIT ACCOUNTING</u>				
A1320.40011	Independent Audit & Agreed Upon Procedures	38,500	34,000	
	Amount to be Raised by Taxes	38,500	34,000	

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>TECHNOLOGY</u>			
A1325.10009	Network Administrator	91,472	84,796
A1325.10012	Systems Assistant	70,470	63,773
A1325.10116	Employee Compensation - Help Desk	44,748	41,420
A1325.20011	Capital Purchases	77,220	49,480
A1325.40000	Director Training & Seminars	2,400	1,800
A1325.40032	Office Supplies	200	200
A1325.40053	Smart Phones	1,500	2,100
A1325.40067	Computer System Technical Support	22,900	28,500
A1325.40140	Director's Expenses	500	500
A1325.40203	Website Design & Maintenance	400	400
A1325.40262	Cell Tower Rental for Town Wireless	15,700	15,000
	Amount to be Raised by Taxes	327,510	287,969
<u>TAX COLLECTION</u>			
A1330.10010	Tax Collector's Salary (50%)	45,887	41,096
A1330.10023	Part-Time Employees	35,849	34,372
A1330.10039	Overtime	500	500
A1330.10116	Compensation - Employees	45,244	41,512
A1330.20011	Computer Equipment & Licensing	2,250	3,450
A1330.40030	Printing & Postage	24,000	11,700
A1330.40140	Department Expenses	2,000	2,000
	Total Appropriations	155,730	134,630
A130.01090	Revenue: Interest & Penalties on Taxes	180,000	180,000
	Excess Revenue Over Appropriations	-24,270	-45,370
<u>ASSESSING DEPARTMENT</u>			
A1355.10014	Assessor's Salary	110,081	97,801
A1355.10016	Assistant Assessor	76,142	69,100
A1355.10023	Part-Time Employees	59,890	58,000
A1355.10025	Assessment Attorney	8,000	8,000
A1355.10039	Employee's Overtime	2,500	2,500
A1355.10101	Board of Assessment & Review	5,000	5,000
A1355.10116	Compensation - Employees	168,670	165,436
A1355.20011	Computer Equipment & Licensing	6,860	5,900
A1355.40015	Memberships	2,307	1,408
A1355.40017	Deeds - Monroe County	725	800
A1355.40018	Computer Expense	406	406
A1355.40019	Office Supplies	1,805	2,500
A1355.40022	Staff Training & Conferences	4,150	3,220
A1355.40024	Contractual Services	1,200	800
A1355.40025	Appraisal & Legal Contractual Expense	9,800	9,800
A1355.40027	Reassessments	45,000	50,000
A1355.40066	Software Maintenance Contracts	6,735	9,179
A1355.40101	Vehicle Operating Lease Expense	0	1,800
A1355.40166	Automobile Maintenance	500	1,000
	Amount to be Raised by Taxes	509,771	492,650
<u>TOWN CLERK DEPARTMENT</u>			
A1410.10018	Town Clerk's Salary (50%)	45,887	41,096
A1410.10020	Part-time Personnel	23,902	22,620
A1410.10023	Deputy Town Clerk	62,189	58,995
A1410.10039	Town Clerk Personnel Overtime	500	500
A1410.10116	Compensation - Employees	41,456	38,376
A1410.20011	Computer Equipment & Licensing	3,990	6,375
A1410.40030	Printing and Advertising	8,500	8,500
A1410.40031	Postage	19,300	18,245
A1410.40032	Office Supplies	4,200	4,200
A1410.40033	Records Management	3,500	3,500
A1410.40035	Machine & Computer Contracts	11,680	10,350
A1410.40066	Payroll Time Recording Software	0	700
A1410.40080	Subscriptions & Publications	1,250	1,250
A1410.40140	Conference & Transportation	2,550	2,300
A1410.40206	EZ Passes	1,050	1,575
A1410.40234	Background Checks for Peddler's License	1,100	0
	Total Appropriations	231,054	218,582

DEPARTMENT/FUND	DESCRIPTION	2024	2023
	<u>Revenue</u>		
A210.01255	Town Clerk Fees	6,500	7,500
A210.01256	Return Check Charges	600	400
A210.01260	EZ Pass Fees	1,150	1,875
A210.01550	Dog Control Fees	1,000	1,000
A230.02211	WCSD Tax Collection Reimbursement	13,500	2,700
A270.02510	Towing Permits	500	500
A270.02530	Games of Chance	125	100
A270.02544	Dog License	36,000	35,000
A270.02545	Town Clerk License Fees	5,490	4,900
A270.02590	Town Clerk Permits	3,000	1,100
	Total Revenue	67,865	55,075
	Amount to be Raised by Taxes	163,189	163,507
<u>TOWN ATTORNEY</u>			
A1420.10025	Town Attorney's Salary	77,972	74,035
A1420.40036	Town Attorney's Expenses	4,500	4,000
A1420.40080	Subscriptions and Publications	2,000	1,800
	Amount to be Raised by Taxes	84,472	79,835
<u>PERSONNEL</u>			
A1430.10008	Director of Personnel	98,881	91,800
A1430.10023	Part-time Employee	0	12,000
A1430.20000	Capital Purchases	800	500
A1430.20011	Computer Equipment & Licensing	540	525
A1430.40000	Safety and Department Based Training	4,500	4,500
A1430.40032	Office Supplies	500	1,000
A1430.40036	Personnel Legal Expense	6,000	4,000
A1430.40066	Software License Fees	20,000	20,000
A1430.40082	Employee Recognition	1,000	1,000
A1430.40140	Director's Expenses	300	300
A1430.40165	Employee Recruitment	3,000	3,000
A1430.40216	Employee Wellness	3,500	3,000
A1430.40234	Background Checks	2,500	2,500
	Amount to be Raised by Taxes	141,521	144,125
<u>BUILDING MAINTENANCE</u>			
A1620.10060	Highway Labor	5,000	5,000
A1620.20014	Capital Improvements	20,000	30,000
A1620.40044	Maintenance	40,000	45,000
A1620.40046	Public Works General Improvements	0	5,000
A1620.40048	Town Building Cleaning Service	18,500	25,000
A1620.40050	Refuse Service	4,500	4,500
A1620.40054	Telephone Service (50% to B fund)	18,000	11,000
A1620.40160	Internet Service (50% to B fund)	7,600	9,000
A1620.40752	Utilities - Natural Gas (50% to B fund)	18,000	21,000
A1620.40754	Utilities - Electric (50% to B fund)	37,000	30,000
A1620.40756	Utilities - Water	1,500	1,500
	Amount to be Raised by Taxes	170,100	187,000

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>TOWN INSURANCE</u>			
A1910.40068	Insurance - Official Bonds	5,000	5,000
A1910.40070	Insurance - SMP Policy	395,000	330,000
	Total Appropriations	400,000	335,000
A510.05031	Transfer From Other Funds - Sewer	40,000	40,000
	Amount to be Raised by Taxes	360,000	295,000
<u>CABLE ACCESS</u>			
A1989.10000	Cable TV Coordinator	73,146	66,015
A1989.10023	Part-Time Employees	4,000	4,000
A1989.10116	Cable Production Assistant Salary	0	45,000
A1989.20011	Computer Equipment & Licensing	2,350	2,700
A1989.20020	Equipment	9,000	8,300
A1989.40054	Telephone & Internet	1,200	1,150
A1989.40086	Supplies and Repairs	1,100	1,100
A1989.40088	Promotion	1,500	1,000
A1989.40203	Website Design & Maintenance	15,000	24,800
	Total Appropriations	107,296	154,065
A150.01170	Revenue - Cablevision Fees	500,000	550,000
	Excess Revenue Over Appropriations	-392,704	-395,935
<u>SPECIAL ITEMS</u>			
A1920.40080	Municipal Dues/Publications	3,200	3,200
A1931.40034	Legal Charges	2,500	2,500
A1931.40036	Judgements & Claims	10,000	5,000
A1990.40091	Contingency	190,000	170,000
	Amount to be Raised by Taxes	205,700	180,700
<u>LAW ENFORCEMENT</u>			
A3120.10035	Chief of Police's Salary	158,590	150,170
A3120.10036	Officers' Salaries	3,364,212	3,287,626
A3120.10037	Salary Compensation for Retirements	100,000	100,000
A3120.10038	Officer's Non-Comp Holiday Pay	40,000	50,000
A3120.10039	Police Overtime	250,000	205,000
A3120.10040	DWI Overtime - Grant Reimbursed	8,000	8,000
A3120.10041	Officer's Comp Time Buy Out	140,000	140,000
A3120.10042	Reimbursable Police Compensation	15,000	50,000
A3120.10045	Clerical Salaries	296,878	231,774
A3120.10046	Clerical Overtime	300	300
A3120.10047	Part Time Employee Wages	19,500	18,340
A3120.10048	School Crossing Guards	6,600	6,500
A3120.10049	Tobacco Compliance - Under Age	1,000	2,400
A3120.10051	Overtime School Resource Officers	20,000	20,000
A3120.20011	Computer Equipment & Licensing	36,000	23,250
A3120.20024	Capital Purchases - Office	10,000	10,000
A3120.20025	Capital Purchases - Miscellaneous	12,000	12,000
A3120.20026	Capital Purchases - Firearms	30,000	10,000
A3120.20028	Capital Purchases - Tech Services	10,000	10,000
A3120.20029	Capital Purchases - Vehicle Accessories	40,000	27,600
A3120.20032	Capital Purchases - Vehicle	135,000	105,000
A3120.20033	Capital Purchases - DWI	2,600	2,600
A3120.40004	Professional Development	3,000	2,500
A3120.40024	Court Costs for Retired Officers	500	1,000

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>(LAW ENFORCEMENT CONTINUED)</u>			
A3120.40053	Cellular Telephones	18,000	6,700
A3120.40096	Office Expense	6,500	6,000
A3120.40100	Equipment Lease Expense	4,000	4,000
A3120.40102	Service Contracts	46,332	30,250
A3120.40104	Shipping Expense	300	150
A3120.40106	Telephone Expense	10,000	7,000
A3120.40108	Town/County Computer Supplies	500	500
A3120.40114	Community Service Supplies	2,000	2,000
A3120.40116	Firearm Supplies	8,000	8,000
A3120.40117	Investigation Expense	1,500	1,500
A3120.40118	Technical Services Expense	4,000	4,000
A3120.40119	Miscellaneous Equipment Expense	7,500	6,000
A3120.40122	Technical Contracts	0	150
A3120.40124	Vehicle Repairs	40,000	35,000
A3120.40126	Vehicle Tires	15,000	17,000
A3120.40128	Vehicle Gasoline	110,000	100,000
A3120.40130	Vehicle Oil	4,500	4,500
A3120.40132	Clothing Expense - Uniforms & Vests	40,000	40,000
A3120.40134	Physical Expense	3,500	3,500
A3120.40136	Training Expense	10,000	8,500
A3120.40138	Miscellaneous Expense	4,000	4,000
A3120.40140	Supplies	4,000	4,000
A3120.40304	Uniform Cleaning	9,600	9,600
	Total Appropriations	5,048,412	4,776,410
<u>Police Revenue</u>			
A230.02260	School Resource Officers - Webster CSD	240,000	220,000
A330.02653	Police Reports	500	1,500
A330.02673	Police Fingerprinting	1,000	4,000
A330.02772	DWI - County & Other	7,000	8,000
A330.02773	Police - Unclassified	500	0
A330.02783	Police Alarm Fines	400	900
	Total Revenue	249,400	234,400
	Amount to be Raised by Taxes	4,799,012	4,542,010
<u>FIRE MARSHAL</u>			
A3410.10039	Overtime	2,000	2,000
A3410.10070	Fire Marshal's Salary	90,233	81,984
A3410.10071	Part-time Assistant Fire Marshal	33,228	31,200
A3410.20011	Computer Equipment & Licensing	800	1,100
A3410.40053	Cellular Telephones	1,250	600
A3410.40101	Vehicle Operating Lease Expense	10,800	0
A3410.40136	Training & Seminar	1,750	1,750
A3410.40140	Supplies	500	900
A3410.40162	Auto Maintenance	1,000	2,500
A3410.40166	Fuel	3,300	3,000
	Total Appropriations	144,861	125,034
A210.01540	Revenue - Fire Inspection Fees	10,000	8,000
	Amount to be Raised by Taxes	134,861	117,034

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>ANIMAL CONTROL</u>			
A3510.10039	Overtime	0	2,000
A3510.10075	Animal Control Officer's	25,000	25,000
A3510.10076	Animal Control Officer's Part-time Assistance	21,000	21,000
A3510.20054	Equipment	2,000	1,000
A3510.40053	Cellular Telephones	0	250
A3510.40136	Training	500	500
A3510.40140	Supplies	1,000	400
A3510.40162	Truck Expense	1,000	1,000
A3510.40164	Care & Disposal of Animals	3,500	3,500
A3510.40166	Fuel Expense	2,000	2,000
A3510.40258	Dog Enumeration	0	400
	Amount to be Raised by Taxes	56,000	57,050
<u>ADVANCED LIFE SUPPORT (NORTHEAST QUADRANT ALS)</u>			
A4545.40172	Advanced Life Support Service	50,000	50,000
	Amount to be Raised by Taxes	50,000	50,000
<u>HIGHWAY ADMINISTRATION</u>			
A5010.10077	Superintendent's Salary	112,896	102,000
A5010.10078	Compensation - Employees	115,249	109,050
A5010.10023	Compensation Part-time Employees	5,100	5,000
A5010.10039	Overtime	560	550
A5010.10079	Compensation Employees - General Improvements	45,900	45,000
A5010.20011	Computer Equipment & Licensing	5,100	5,000
A5010.20058	Purchase - Equipment	1,020	1,000
A5010.20059	Capital Improvements to Buildings	15,300	15,000
A5010.40035	Office Equipment	1,830	1,800
A5010.40050	Refuse Service	3,060	3,000
A5010.40059	Security System Monitoring	7,650	7,500
A5010.40128	Gasoline Pump Maintenance	2,040	2,000
A5010.40140	Training	5,100	5,000
A5010.40176	Cleaning	12,500	12,250
A5010.40178	General Improvements	30,600	30,000
A5010.40180	Programmer/Training	7,300	7,200
A5010.40182	Highway - Building Cleaning Supplies	3,780	3,700
A5010.40257	Answer Service	1,020	1,000
A5010.40752	Utilities - Natural Gas	23,000	28,000
A5010.40754	Utilities - Electric	27,000	27,000
A5010.40756	Utilities - Water	3,200	2,600
	Amount to be Raised by Taxes	429,205	413,650

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>STREET LIGHTING/SIGNS/SIGNALS</u>			
A5182.10078	Road Sign Labor	10,200	10,000
A5182.40184	Road Signs & Striping	65,000	55,000
A5183.40188	Contribution - West Light District	1,650	1,650
A5184.40190	Contribution - East Light District	500	500
A5185.40194	Contribution - Lake Road District	1,500	1,500
A5186.40196	Contribution - Inspiration Pt. Dist.	1,100	1,100
A5187.40198	Intersection Lighting	30,600	30,000
	Amount to be Raised by Taxes	110,550	99,750
<u>PUBLICITY</u>			
A6410.40204	Town Newspaper	45,000	43,000
	Amount to be Raised by Taxes	45,000	43,000
<u>VETERANS EXPENSE</u>			
A6510.40208	Veterans Expenses	3,500	3,000
	Amount to be Raised by Taxes	3,500	3,000
<u>PROGRAM FOR AGING</u>			
A6772.10083	Programs	5,000	3,500
A6772.10084	Nutrition Personnel	15,500	14,000
A6772.10091	Senior Program Personnel	67,039	60,550
A6772.20000	Capital Purchases	1,500	0
A6772.20011	Computer Equipment & Licensing	350	350
A6772.40140	Mileage	600	600
A6772.40208	Food	2,500	2,500
A6772.40209	Provisions	37,000	42,000
A6772.40210	Supplies & Miscellaneous	2,700	2,700
A6772.40218	Elderly Contractual Services (Lifespan)	3,900	3,700
A6772.40221	WSPS (Webster Senior Transportation)	7,500	7,500
A6772.40301	Senior Programs	6,500	6,500
	Total Appropriations	150,089	143,900
<u>Revenue - Program For the Aging</u>			
A210.02009	Senior Recreation	4,500	3,000
A210.02028	Nutrition Revenue	10,000	10,000
A410.03772	Reimbursement - County	60,000	50,000
	Total Revenue	74,500	63,000
	Amount to be Raised by Taxes	75,589	80,900
<u>ECONOMIC OPPORTUNITY DEVELOPMENT</u>			
A6989.40008	WEDA - Economic Coalition	26,500	25,000
	Amount to be Raised by Taxes	26,500	25,000

DEPARTMENT/FUND	DESCRIPTION	2024	2023
RECREATION			
A7020.10039	Overtime Full-Time Staff	2,500	2,500
A7020.10085	Director of Parks & Recreation (50% of \$104,524)	52,305	46,818
A7020.10087	Administrative Support - Part-Time	145,000	133,000
A7020.10088	Recreation Coordinators	82,010	78,485
A7020.10090	Recreation Supervisor Part-Time	0	28,145
A7020.10091	Recreation Supervisor	80,766	76,714
A7020.10092	Part-time Personnel - Fitness	42,000	40,000
A7020.10093	Strength Staff - Premier Fitness	50,000	45,000
A7020.10094	Recreation Personnel - Building	15,600	14,600
A7020.10097	Seasonal Personnel	125,000	87,000
A7020.10098	Sports League Personnel	10,000	13,000
A7020.10100	Recreation, Finance & Office Staff	181,831	165,088
A7020.10103	Fitness Specialist	65,016	61,704
A7020.20011	Computer Equipment & Licensing	5,300	4,400
A7020.20063	Operational Equipment	5,000	4,500
A7020.20076	Fitness Equipment - Capital Purchase	0	23,000
A7020.40032	Office Supplies	4,800	4,600
A7020.40035	Fitness Equip & Copier Leases	4,500	4,000
A7020.40052	Satellite TV for Fitness Center	1,500	1,800
A7020.40053	Cellular Phones	2,000	3,000
A7020.40056	General Repairs & Maintenance	55,000	50,000
A7020.40067	Computer Tech Support	19,605	19,200
A7020.40113	MasterCard & Visa Credit Card Fees	40,000	42,000
A7020.40140	Building Maintenance Contract	67,500	65,000
A7020.40160	Internet Service	3,500	4,200
A7020.40211	Recreation Supplies	11,000	15,000
A7020.40212	Telephone	5,000	5,000
A7020.40213	Printing & Advertising	5,500	5,500
A7020.40218	Memberships & Training	2,000	3,000
A7020.40222	Sports League Subcontractors	70,000	75,000
A7020.40226	Custodial Supplies	22,000	22,000
A7020.40227	Day Trips	62,000	55,000
A7020.40228	Special Programs & Events	37,500	32,500
A7020.40229	Programs Independent Contractors	60,000	55,000
A7020.40231	Entertainment	2,500	3,500
A7020.40232	Sports League and Other Equipment	13,000	14,000
A7020.40234	Pre-employment Background Checks	2,500	2,500
A7020.40246	Concession Stand Purchases	3,000	2,000
A7020.40247	Fitness Supplies	5,000	4,000
A7020.40300	Refuse Pickup	4,700	4,500
A7020.40752	Utilities - Natural Gas	15,000	14,000
A7020.40754	Utilities - Electric	100,000	75,000
A7020.40756	Utilities - Water	3,700	3,500
Total Appropriations		1,485,133	1,408,754

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>(RECREATION CONTINUED)</u>			
	<u>Revenue - Recreation</u>		
A210.02002	Sports Camps	3,000	2,000
A210.02003	Programs - Recreation WPRCS Staff	300,000	280,000
A210.02004	Programs - Independent Contractors	95,000	87,000
A210.02006	Transportation Fees	1,000	0
A210.02007	Sports Leagues	130,000	127,000
A210.02011	Silver Fees from MVP & Excellus	55,000	45,000
A210.02012	Recreation Bldg. User Fees	39,000	38,000
A210.02027	Special Events	8,000	4,000
A210.02030	Athletic Facility Rental	20,000	17,000
A210.02035	Fitness Classes	20,000	70,000
A210.02045	Fitness Memberships	190,000	140,000
A230.02350	Youth Service - County	3,800	3,800
A230.02351	Recreation - County	3,800	3,800
	<u>Total Recreation Revenue</u>	<u>868,600</u>	<u>817,600</u>
	<u>Amount to be Raised by Taxes</u>	<u>616,533</u>	<u>591,154</u>
<u>PARK DEPARTMENT</u>			
A7110.10030	Arboretum Labor	3,000	2,500
A7110.10031	Highway Labor for Parks	8,000	8,000
A7110.10039	Overtime Pay	5,000	5,000
A7110.10085	Director of Parks & Recreation (50% of \$104,524)	52,305	46,818
A7110.10086	Parks Director	70,030	63,467
A7110.10100	Parks Foreman	73,393	69,638
A7110.10102	Part-time Park Maintenance Personnel	64,680	45,000
A7110.10104	Full-time Parks Maintenance Personnel	222,030	210,627
A7110.20011	Computer Equipment & Licensing	1,050	1,050
A7110.20059	Capital Improvements	25,000	19,000
A7110.20063	Capital Purchase - Equipment	20,000	27,000
A7110.20064	Capital Purchase - Park Improvement Fund	20,000	20,000
A7110.20067	Capital Purchase - Parks	2,000	2,500
A7110.40053	Cell Phones	1,500	2,000
A7110.40101	Vehicle Operating Lease Expense	50,000	11,800
A7110.40166	Fuel	18,000	13,000
A7110.40210	Staff Supplies	3,500	3,000
A7110.40211	Park Supplies	2,500	0
A7110.40215	Bathroom Cleaning Supplies	4,800	4,000
A7110.40218	Memberships & Training	750	1,500
A7110.40239	Rentals	8,500	9,000
A7110.40240	Vehicle Maintenance	9,000	9,000
A7110.40241	Ground Equipment Maintenance	6,000	5,500
A7110.40242	Maintenance Supply	55,000	55,000
A7110.40243	Arboretum Expense	2,500	5,000
A7110.40248	Lawn Service	120,000	112,000
A7110.40300	Refuse	4,800	4,800
A7110.40752	Utilities - Natural Gas	14,000	14,000
A7110.40754	Utilities - Electric	20,000	15,000
A7110.40756	Utilities - Water	14,100	14,000
	<u>Total Parks Appropriations</u>	<u>901,438</u>	<u>799,200</u>
A250.02410	Revenue - Lodge Rentals	110,000	105,000
	<u>Amount to be Raised by Taxes</u>	<u>791,438</u>	<u>694,200</u>

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>HISTORIAN</u>			
A7510.10106	Historian's Salary	6,338	6,018
A7510.40032	Office Supplies	600	1,200
A7510.40055	Internet Service	1,500	1,400
A7510.40204	Publications	100	100
A7510.40252	Machine Expense	200	200
A7510.40255	Photo Copying	100	100
A7510.40256	Acquisitions & Restorations	200	200
	Amount to be Raised by Taxes	9,038	9,218
<u>CONSERVATION BOARD</u>			
A8090.10073	Conservation Board Members	6,400	6,000
A8090.40260	Professional Services	800	800
	Amount to be Raised by Taxes	7,200	6,800
<u>DRAINAGE - OFF ROAD</u>			
A8540.10116	Off Road Drainage Labor	37,260	36,000
A8540.40266	Out of District Drainage	4,080	4,000
A8540.40286	Stormwater Coalition Dues	11,730	11,500
	Amount to be Raised by Taxes	53,070	51,500
<u>COMMUNICATIONS DEPARTMENT</u>			
A8989.10116	Communications Director	64,658	0
A8989.20000	Capital Purchases - Furniture & Equipment	500	0
A8989.20011	Computer Equipment & Licensing	1,600	0
A8989.40000	Seminars & Conference	500	0
	Amount to be Raised by Taxes	67,258	0
<u>DEBT SERVICE</u>			
A9710.60110	Serial Bond Principal (Matures 2025 - 2041)	790,000	770,000
A9710.70110	Serial Bond Interest	136,995	154,395
A9730.70120	BAN Interest - H0213, H0223, H0224, H0230 & H0232	882,044	0
A9730.70143	BAN Administration	7,000	0
A9785.60110	Installment Loan - Principal (Matures 2027)	42,401	35,177
A9785.70110	Installment Loan - Interest	12,400	2,282
	Total Appropriations	1,870,840	961,854
A510.05031	Transfer From Parkland Trust Fund	80,000	0
A510.05032	Transfer From Debt Service Fund - V0122	20,000	20,000
A510.05032	Transfer From Debt Service BAN Premium - V0213	25,766	0
A510.05032	Transfer From Debt Service BAN Premium - V0223	14,980	0
A510.05032	Transfer From Debt Service BAN Premium - V0224	8,988	0
A510.05032	Transfer From Debt Service BAN Premium - V0230	3,296	0
A510.05032	Transfer From Debt Service BAN Premium - V0232	211,967	0
	Amount to be Raised by Taxes	1,505,843	941,854
<u>TRANSFERS TO OTHER FUNDS</u>			
A9901.90000	Transfer to Library Fund	2,448,801	2,298,196
	Amount to be Raised by Taxes	2,448,801	2,298,196

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>EMPLOYEE BENEFITS</u>			
A9010.80000	Retirement Contribution - Employees	320,000	320,000
A9015.80000	Retirement Contribution - Police	880,000	900,000
A9030.80010	Social Security - Employees	316,000	303,000
A9031.80010	Social Security - Police	346,000	328,000
A9040.80015	Worker's Compensation	150,000	152,000
A9040.80016	Claims Related to Worker's Compensation	60,000	72,000
A9050.80018	Unemployment Insurance	10,000	10,000
A9060.12000	Cash Option Medical Insurance Benefit	42,000	38,000
A9060.80022	Medical Insurance - Employees	590,000	610,000
A9060.80024	Medical Insurance - Retirees	310,000	340,000
A9060.80028	Dental Insurance	35,000	35,000
A9060.80030	HRA, HSA Admin Fees & Contributions	100,000	90,000
A9060.80034	Retiree HRA Admin Fees & Contributions	10,000	10,000
A9061.12000	Cash Option Medical Insurance Benefit - Police	18,000	18,000
A9061.80022	Medical Insurance - Police	490,000	500,000
A9061.80024	Medical Insurance - Police Retirees	980,000	980,000
A9061.80028	Dental Insurance - Police	25,000	25,000
A9061.80030	HRA, HSA Admin Fees & Contributions - Police	62,000	65,000
A9061.80034	Retiree HRA Admin Fees & Contributions - Police	24,000	20,000
	Amount to be Raised by Taxes	4,768,000	4,816,000
<u>OTHER REVENUE</u>			
A110.01120	Non-Property Tax Distribution-Sales Tax - 12% / 0%	804,000	0
A110.01030	Special Assessments - Host Community Agree	70,000	76,000
A130.01081	Payments in Lieu of Taxes	270,000	290,000
A250.02401	Interest and Earnings (Includes Reserve)	75,000	50,000
A330.02770	Unclassified Revenue	4,000	4,000
A330.02778	Cell Tower Rental Income	95,000	90,000
A410.02750	State Aid - AIM Related Payments	90,000	90,000
A410.03005	Mortgage Tax	950,000	1,100,000
	Total Other Revenue	2,358,000	1,700,000
<u>TRANSFERS FROM OTHER FUNDS</u>			
A510.05031	Transfer From Sewer Fund for Administration	30,000	30,000
	Total Transfers from Other Funds	30,000	30,000
<u>GENERAL FUND RECAP</u>			
	Total Town-Wide Appropriations	18,694,708	17,115,491
	Interfund Transfers - Outgoing	2,448,801	2,298,196
	Total Town-Wide Revenues	-4,548,365	-3,883,075
	Interfund Transfers - Incoming	-494,997	-150,000
A599.40092	Appropriated Fund Balance	-1,219,000	-663,000
A110.01001	Amount to be Raised by Taxes	14,881,147	14,717,612

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>GENERAL FUND - PART-TOWN</u>			
<u>PUBLIC WORKS</u>			
B1490.10010	Part-time Employees	34,000	30,000
B1490.10072	Overtime	1,000	1,000
B1490.10109	Director of Community Development	101,980	91,500
B1490.10110	Town Engineer	104,524	95,880
B1490.10111	Full-time Employees	239,323	240,683
B1490.20011	Computer Equipment & Licensing	8,500	11,700
B1490.20014	Capital Purchase - Equipment & Furnishings	2,000	10,000
B1490.20074	Capital Purchase - Safety & Field Equipment	1,500	1,500
B1490.40032	Office Supplies	3,200	3,200
B1490.40048	Town Hall Cleaning	18,500	25,000
B1490.40053	Cellular Telephones	1,750	2,500
B1490.40054	Telephone	18,000	11,000
B1490.40067	Computer BAS Annual Support & Updates	22,000	17,000
B1490.40080	Municipal Dues & Publications	1,000	1,000
B1490.40100	Equipment Lease	5,500	5,500
B1490.40101	Vehicle Operating Lease Expense	27,300	27,300
B1490.40124	Vehicle Repair Expense	500	2,000
B1490.40140	Conference Expense	2,000	2,000
B1490.40160	Internet Service	7,600	9,000
B1490.40166	Fuel Expense	3,000	3,000
B1490.40270	Maintenance - Equipment	350	350
B1490.40276	Computer Supplies & Maintenance Contracts	10,300	6,700
B1490.40278	Engineering & Surveying Services	5,000	7,500
B1490.40304	Uniforms	1,000	1,000
B1490.40332	Engineering GIS Professional Services	7,500	7,500
B1490.40752	Utilities - Natural Gas (50% to A Fund)	18,000	21,000
B1490.40754	Utilities - Electric (50% to A Fund)	37,000	30,000
	Total Appropriations	682,327	664,813
B210.01560	Revenue - Inspection & Engineering Fees	40,000	40,000
	Amount to be Raised by Taxes	642,327	624,813
<u>BUILDING DEPARTMENT</u>			
B3620.10010	Part-time Employees	35,000	0
B3620.10072	Overtime	1,000	1,000
B3620.10115	Building Inspector	81,362	73,700
B3620.10116	Compensation Employees	0	48,872
B3620.10117	Assistant Building Inspector	78,964	74,399
B3620.10118	Code Enforcement Compliance Coordinator	68,520	60,027
B3620.20011	Computer Equipment & Licensing	2,500	2,800
B3620.40023	Professional Services	500	500
B3620.40026	Town Code Compliance	4,000	2,000
B3620.40032	Office Supplies	500	500
B3620.40053	Cell Phones	1,700	0
B3620.40101	Vehicle Operating Lease Expense	7,500	7,500
B3620.40140	Dues & Conference	1,500	2,200
B3620.40166	Fuel Expense	1,800	1,800
B3620.40304	Uniforms	600	250
	Total Appropriations	285,446	275,548
B270.02555	Revenue - Building Permits	120,000	120,000
	Amount to be Raised by Taxes	165,446	155,548
<u>ZONING BOARD OF APPEALS</u>			
B8010.10073	Zoning Board Members - Compensation	12,500	8,800
B8010.10120	Recording Secretary (50%)	32,105	30,141
B8010.10123	Deputy Town Attorney to the Board	23,931	22,722
B8010.10125	Town Attorney to the Board	2,000	5,000
B8010.40140	Office and Mileage	1,500	1,500
B8010.40184	Signage	900	800
B8010.40279	Legal Expenses	500	500
	Total Appropriations	73,436	69,463
B210.02110	Revenue - Zoning Fees	6,000	5,000
	Amount to be Raised by Taxes	67,436	64,463

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>PLANNING BOARD</u>			
B8020.10073	Planning Board Members - Compensation	12,500	12,200
B8020.10120	Recording Secretary (50%)	32,105	30,141
B8020.10123	Deputy Town Attorney to the Board	23,931	22,722
B8020.40140	Office and Mileage	800	800
B8020.40184	Signage	800	800
B8020.40279	Legal Expense	500	0
	Total Appropriations	70,636	66,663
B210.02115	Planning Board Fees	6,000	7,500
	Amount to be Raised by Taxes	64,636	59,163
<u>EMPLOYEE BENEFITS</u>			
B9010.80000	Retirement Contribution	85,000	85,000
B9030.80010	Social Security	68,000	68,000
B9040.80015	Worker's Compensation	11,000	11,200
B9060.12000	Cash Option Medical Insurance Benefit	12,000	6,000
B9060.80022	Medical Insurance - Employees	40,000	60,000
B9060.80024	Medical Insurance - Retirees	45,000	40,000
B9060.80028	Dental Insurance	6,500	6,500
B9060.80030	HRA, HSA Admin Fees & Contributions	18,000	14,000
B9060.80034	Retiree HRA Admin Fees & Contributions	800	800
	Amount to be Raised by Taxes	286,300	291,500
<u>OTHER REVENUE</u>			
B110.01120	Non-Property Tax Distribution-Sales Tax - 12% / 8%	804,000	384,000
B250.02401	Interest and Earnings (Includes Reserve)	20,000	6,000
B270.02556	Certificate of Occupancy	4,500	6,000
B330.02770	Unclassified Revenue	1,500	1,000
	Total Other Revenue	830,000	397,000
<u>TRANSFERS FROM OTHER FUNDS</u>			
B510.05031	Interfund Transfer - Sewer Department	20,000	20,000
<u>GENERAL FUND: PART-TOWN RECAP</u>			
	Part Town Appropriations	1,398,145	1,367,987
	Part Town Revenues	-1,002,000	-569,500
	Interfund Transfers - Incoming	-20,000	-20,000
B599.40092	Appropriated Fund Balance	-376,145	-450,000
B110.01001	Amount to be Raised by Taxes	0	328,487

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>HIGHWAY FUND: TOWN-WIDE</u>			
<u>EQUIPMENT</u>			
C5130.10072	Overtime	2,600	2,550
C5130.10116	Compensation - Employees	227,700	220,000
C5130.10117	Labor - Hazard Material	1,530	1,500
C5130.10172	Overtime - Hazard Material	2,245	2,200
C5130.20059	Small Equipment	20,400	20,000
C5130.20074	Safety Equipment	6,650	6,500
C5130.20082	Purchases - Equipment	913,000	980,000
C5130.40000	Safety Training	2,755	2,700
C5130.40101	Vehicle Operating Lease Expense	65,000	50,000
C5130.40140	Tools/Supplies/Trash	15,800	15,500
C5130.40234	Background Checks	2,340	2,300
C5130.40302	Equipment Repair & Maintenance	459,000	450,000
C5130.40303	Hazardous Waste	5,600	5,500
C5130.40304	Uniform Rental	27,550	27,000
C5130.40305	CDL Drug Testing	2,040	2,000
	Total Appropriations	1,754,210	1,787,750
<u>REVENUE</u>			
C230.02303	Rental Equipment - Snow & Ice Monroe County	155,000	155,000
C230.02304	Rental Equipment - Snow & Ice NYS	35,000	35,000
C250.02401	Interest & Earnings (Includes Reserve)	4,000	4,000
C250.02416	Rental Equip. - Other Governments (Monroe Co.)	100,000	100,000
C250.02418	Rental Equipment - Other	500	500
C250.02419	Rental Equipment - Monroe County Projects	20,000	100,000
C330.02665	Sale of Equipment	27,500	125,000
C410.02750	State Aid - AIM Related Payments	33,750	33,750
C410.03501	CHIPS - Consolidated Highway Improve Program	20,000	250,000
	Total Revenue	395,750	803,250
C510.05031	Transfer From Highway PT Fund - Equipment Rental	500,000	500,000
	Total Revenue and Interfund Transfer	895,750	1,303,250
	Amount to be Raised by Taxes	858,460	484,500
<u>DEBT SERVICE</u>			
C9710.60110	Serial Bond Principal (Matures 2027)	55,000	50,000
C9710.70110	Serial Bond Interest	4,400	5,400
	Amount to be Raised by Taxes	59,400	55,400
<u>EMPLOYEE BENEFITS</u>			
C9010.80000	Retirement Contribution	35,000	34,000
C9030.80010	Social Security	24,000	24,000
C9040.80015	Worker's Compensation	31,000	31,000
C9060.80022	Medical Insurance - Employees	65,000	75,000
C9060.80024	Medical Insurance - Retirees	35,000	38,000
C9060.80028	Dental Insurance	5,000	5,000
C9060.80030	HRA, HSA Admin Fees & Contributions	300	300
	Amount to be Raised by Taxes	195,300	207,300
<u>HIGHWAY: TOWN-WIDE RECAP</u>			
	Town-Wide Appropriations	2,008,910	2,050,450
	Town-Wide Revenues	-395,750	-803,250
	Interfund Transfers - Incoming	-500,000	-500,000
C110.01001	Amount to be Raised by Taxes	1,113,160	747,200

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>HIGHWAY FUND: PART-TOWN</u>			
<u>GENERAL ROAD REPAIRS</u>			
D5110.10072	Overtime Pay	13,260	13,000
D5110.10116	Compensation - Employees	558,900	540,000
D5110.10133	Holidays, Sick Time & Vacation Pay	512,325	495,000
D5110.40166	General Repairs - Fuel	125,000	120,000
D5110.40310	General Repairs - Materials	484,500	475,000
	Total Appropriations	1,693,985	1,643,000
<u>PERMANENT IMPROVEMENTS TO ROADS</u>			
D5112.10136	Compensation - Capital Improvements	103,500	100,000
D5112.10143	Overtime - Capital Improvements	2,040	2,000
D5112.40140	Road Materials - CHIPS	250,000	100,000
D5112.40312	Road Materials - Capital Improvements	255,000	250,000
	Total Appropriations	610,540	452,000
<u>OTHER SERVICES</u>			
D5140.10072	Overtime Pay	1,020	1,000
D5140.10137	Wages - Painting & Animal Pickup	3,060	3,000
D5140.40314	Paint Supplies	5,000	10,000
	Amount to be Raised by Taxes	9,080	14,000
<u>FALL LEAF PICK UP</u>			
D5141.10072	Overtime Pay	66,300	65,000
D5141.10139	Wages - Leaf Pickup	279,450	270,000
D5141.20082	Equipment - Brush & Weeds	2,040	2,000
D5141.40318	Tree Removal - Trim & Grind	76,500	75,000
	Amount to be Raised by Taxes	424,290	412,000
<u>SNOW REMOVAL</u>			
D5142.10072	Overtime Pay	147,900	145,000
D5142.10138	Snow Labor	755,550	730,000
D5142.20082	Capital Purchases	25,500	25,000
D5142.40053	Cellular Telephones	5,100	5,000
D5142.40055	Pagers	4,080	4,000
D5142.40166	Fuel for Equipment	125,000	120,000
D5142.40316	Salt & Deicing Materials	290,700	285,000
	Amount to be Raised by Taxes	1,353,830	1,314,000
<u>SERVICES FOR OTHER GOVERNMENTS</u>			
D5148.10139	Compensation - Weeds & Brush	5,175	5,000
D5148.10140	Compensation - County Roads	201,825	195,000
D5148.10141	Overtime - County Roads	1,020	1,000
	Amount to be Raised by Taxes	208,020	201,000

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>EMPLOYEE BENEFITS</u>			
D9010.80000	Retirement Contribution	300,000	330,000
D9030.80010	Social Security	210,000	204,000
D9040.80015	Worker's Compensation	215,000	225,000
D9040.80016	Claims Related to Worker's Compensation	70,000	70,000
D9060.12000	Cash Option Medical Insurance Benefit	4,000	4,000
D9060.80022	Medical Insurance - Employees	540,000	600,000
D9060.80024	Medical Insurance - Retirees	280,000	300,000
D9060.80028	Dental Insurance	25,000	25,000
D9060.80030	HRA, HSA Admin Fees & Contributions	80,000	58,000
D9060.80034	Retiree HRA Admin Fees & Contributions	6,000	6,000
	Amount to be Raised by Taxes	1,730,000	1,822,000
<u>REVENUE</u>			
D110.01120	Non-Property Tax Distribution-Sales Tax-76% / 92%	5,092,000	4,416,000
D230.02300	Services Labor Revenue - Other Govts. (Mo. Co.)	180,000	200,000
D230.02302	Services Labor Revenue - Other	20,000	2,500
D230.02303	Services Labor Revenue - Monroe Co. Snow & Ice	240,000	240,000
D230.02304	Services Labor Revenue - NYS Snow & Ice	50,000	50,000
D230.02305	Services Labor Revenue - Monroe County Projects	10,000	25,000
D250.02401	Interest and Earnings (Includes Reserve)	30,000	15,000
D330.02770	Unclassified Revenue	13,000	13,000
D410.03501	State Aid - CHIPS	250,000	100,000
	Total Revenues	5,885,000	5,061,500
<u>TRANSFERS TO OTHER FUNDS</u>			
D9901.90000	Transfer To Highway TW Fund - Equipment Rental	500,000	500,000
<u>HIGHWAY - PART-TOWN RECAP</u>			
	Part-Town Appropriations	6,029,745	5,858,000
	Part-Town Revenues	-5,885,000	-5,061,500
	Interfund Transfers - Outgoing	500,000	500,000
	Appropriated Fund Balance	-644,745	-698,000
D599.40092	Amount to be Raised by Taxes	0	598,500
D110.01001			

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>PARKLAND TRUST FUND</u>			
<u>DEBT PAYMENTS FOR PARK IMPROVEMENTS</u>			
E7125.40280	Easement Monitoring - Big Woods Property	500	500
E9710.60110	Sandbar Park Principle (Matures 2025)	62,400	59,100
E9710.70110	Sandbar Park Interest	2,652	4,171
	Total Appropriations	65,552	63,771
<u>TRANSFER TO OTHER FUNDS</u>			
E9901.90000	Transfer to General Fund (Sandbar Park Project)	80,000	0
E9950.90100	Transfer to Capital Fund (RC Tennis Courts)	0	100,000
		80,000	100,000
	Total Appropriations & Transfers	145,552	163,771
<u>REVENUE</u>			
E250.02401	Interest and Earnings	6,000	3,000
E330.02785	Park & Recreation Fees	120,552	120,271
	Total Revenue	126,552	123,271
E599.40092	Appropriated Fund Balance	19,000	40,500
E110.01001	Amount to be Raised by Taxes	0	0

(No Taxes Raised for the Parkland Trust Fund)

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>SEWER FUND: OPERATION AND MAINTENANCE (O&M) (15,113 Units)</u>			
<u>ADMINISTRATION</u>			
G8110.10150	Deputy Commissioner of Public Works - Sewer	107,988	97,659
G8110.40334	Sewer Charge Refunds	2,000	2,000
	Amount to be Raised by Sewer Rents	109,988	99,659
<u>SEWAGE COLLECTION SYSTEM</u>			
G8120.10010	Summer Help	13,260	32,451
G8120.10066	On Call Pay	7,500	7,500
G8120.10072	Overtime	13,000	12,000
G8120.10074	Highway Project Labor	5,000	10,000
G8120.10142	Compensation - Employees	558,973	647,479
G8120.20011	Computer Equipment & Licensing	4,938	6,350
G8120.20085	Capital Purchases - Equipment	133,850	15,500
G8120.40101	Vehicle Operating Lease Expense	51,436	35,300
G8120.40335	Monroe County Pure Waters - Sewer Rents	14,848	12,841
G8120.40338	Diesel Fuel	15,000	17,000
G8120.40340	Gasoline	17,000	10,000
G8120.40342	Repairs to System	37,500	25,000
G8120.40344	Maintenance - Lift Stations	55,000	55,000
G8120.40345	Wet Well Cleaning	12,000	7,000
G8120.40346	Village Charges	29,410	30,775
G8120.40348	Bioxide	1,000	1,000
G8120.40350	Alarm System Maintenance	13,600	10,000
G8120.40352	Generator Maintenance - Lift Stations	10,000	10,000
G8120.40354	Heavy Equipment Repair	25,000	24,500
G8120.40358	Commercial Sewer Biling Software Support	2,000	6,000
G8120.40752	Utilities - Natural Gas	4,000	4,000
G8120.40754	Utilities - Electric	94,000	80,000
G1990.40091	Contingency	40,000	40,000
	Amount to be Raised by Sewer Rents	1,158,315	1,099,696
<u>SEWAGE TREATMENT AND DISPOSAL</u>			
G8130.10010	Compensation - Part Time Employee	72,032	33,280
G8130.10072	Overtime	20,000	20,000
G8130.10142	Compensation - Employees	477,343	301,417
G8130.10147	Chief Wastewater Treatment Plant Operator	139,848	132,600
G8130.20000	Capital Purchase	68,000	58,000
G8130.40053	Cellular Telephones	2,500	2,500
G8130.40066	Payroll Time Recording Software	1,700	1,500
G8130.40134	Drug Testing	600	600
G8130.40160	Internet	3,600	3,600
G8130.40234	Background	100	100
G8130.40360	Sodium Hypochloride	105,485	51,600
G8130.40366	Polymer	130,000	129,624
G8130.40368	Ferric Chloride	100,000	98,400
G8130.40372	Sludge Hauling	448,780	448,000
G8130.40374	Bioxide	2,000	3,000
G8130.40376	Telephone	13,800	7,500
G8130.40378	Laundry Service	5,000	4,100
G8130.40380	Heating Contract - Maintenance	10,000	10,000
G8130.40384	Vehicle Maintenance	7,000	7,000
G8130.40386	Computer Maintenance	6,800	6,800
G8130.40388	Discharge Fee Permit	20,830	15,650
G8130.40390	Lab Supplies & Fees	27,200	24,200
G8130.40392	Building & Ground Maintenance	50,900	40,500
G8130.40394	Miscellaneous Shop Parts	10,000	12,000
G8130.40400	Pump Repairs	45,000	45,000
G8130.40401	Centrifuge Preventive Maintenance	8,000	8,000
G8130.40402	Conferences Schools	8,000	3,500
G8130.40403	Calibration and Repair	8,800	6,000

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>(SEWER OPERATION & MAINTENANCE.....CONTINUED)</u>			
G8130.40404	Office Supplies	8,000	8,000
G8130.40406	Cleaning Service & Supplies	9,300	9,300
G8130.40407	Equipment Cleaning	3,000	3,000
G8130.40408	Shoe Allowance and Rain Gear - CDL Training	10,000	14,500
G8130.40410	Tank Cleaning	10,000	10,000
G8130.40411	Boiler Conditioner	580	500
G8130.40412	Generator System	2,500	2,500
G8130.40414	Clarifier Repair	5,000	5,000
G8130.40420	Supplies - Oil & Grease	5,000	3,500
G8130.40422	Refuse Removal	2,800	2,800
G8130.40426	Medical Supplies & Safety Equipment	6,000	6,000
G8130.40432	Lab Analysis	31,260	31,260
G8130.40455	Pharmaceutical Collection	500	500
G8130.40752	Utilities - Natural Gas	39,000	43,000
G8130.40754	Utilities - Electric	172,000	138,000
G8130.40756	Utilities - Water	12,000	12,000
G8140.40438	Industrial Pre-treatment	5,000	5,000
	Amount to be Raised by Sewer Rents	2,115,258	1,769,331
<u>TRANSFER TO OTHER FUNDS</u>			
G9901.90000	Transfer to Other Funds	130,000	130,000
<u>EMPLOYEE BENEFITS</u>			
G9011.80000	Retirement Contribution	160,000	150,000
G9032.80010	Social Security	112,000	103,000
G9040.80015	Worker's Compensation	72,000	66,000
G9040.80016	Claims Related to Worker's Compensation	9,000	9,000
G9062.80022	Medical Insurance - Employees	160,000	169,000
G9062.80030	HRA, HSA Admin Fees & Contributions	30,000	15,000
G9062.80034	Retiree HRA Admin Fees & Contributions	1,200	1,200
G9060.12000	Retiree Cash Option Medical Insurance Benefit	10,000	10,000
G9060.80024	Medical Insurance - Retirees	75,000	80,000
G9060.80028	Dental Insurance	10,000	10,000
G9063.12000	Cash Option Medical Insurance Benefit	8,000	8,000
	Amount to be Raised by Sewer Rents	647,200	621,200
<u>SEWER OPERATION AND MAINTENANCE REVENUE</u>			
G110.01032	Delinquent Sewer Rents	5,000	5,000
G210.02120	Commercial Sewer Rents (1,650 Units)	318,450	243,600
G210.02121	Residential Sewer Rents (25 Units)	4,825	5,880
G210.02122	Xerox Sewer Rents (645 Units)	124,485	92,400
G210.02123	Monitor and Miscellaneous	500	500
G210.02126	TV Sewer Inspection	6,000	3,000
G210.02127	Industrial Pre-treatment	1,200	900
G210.02128	Sewer Inspections	2,000	2,000
G230.02375	Penfield Sewer Rents (1,190 Units)	201,110	224,280
G230.02376	Village Treatment	10,000	10,000
G230.02665	Sale of Equipment	0	24,824
G250.02401	Interest & Earnings	50,000	40,000
	Total Revenues	723,570	652,384
<u>SEWER OPERATION AND MAINTENANCE RECAP</u>			
	Total Appropriations	4,030,761	3,589,886
	Interfund Transfers - Outgoing	130,000	130,000
	Total Revenues	-723,570	-652,384
G599.40092	Appropriated Fund Balance	-400,000	-450,000
G110.01030	Amount to be Raised by O&M Sewer Rents	3,037,191	2,617,502
	Per Unit O&M Rate - WE701	200.97	173.70

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>SEWER CAPITAL FUND (15,622 Units)</u>			
<u>CAPITAL COSTS</u>			
G8110.20094	Building Improvements	5,000	5,000
G8110.40332	Engineering Consultants	10,000	10,000
G8120.20090	Capital Improvements - Pump Stations	203,000	260,000
G8120.20095	Capital Improvements - Collections	130,000	95,000
G8130.20094	Capital Purchase - Building Items	40,000	0
	Amount to be Raised by Capital Charges	388,000	370,000
<u>DEBT SERVICE</u>			
G1992.40308	Bond Admin Charges	500	480
G9710.60110	Serial Bond Principal (Matures 2024 - 2049)	401,728	388,902
G9710.70110	Serial Bond Interest	150,732	154,832
G9730.70120	BAN Interest - H0231 (30 Year Amortization)	1,670,348	0
G9730.70143	BAN Administration	13,000	0
	Total Appropriations	2,236,308	544,214
G510.05032	Transfer from Debt Service - VR01	68,523	68,000
G510.05032	Transfer from Debt Service BAN Premium - V0231	501,830	0
	Appropriations Net of Interfund Transfers	1,665,955	476,214
<u>TRANSFER TO OTHER FUNDS</u>			
G9901.90000	Transfer to Other Funds	20,000	20,000
G9950.90000	Transfer to Capital Reserve	50,000	500,000
	Amount to be Raised by Capital Charges	70,000	520,000
<u>REVENUE - CAPITAL FUND</u>			
G210.02130	Commercial Sewer Rents (1,650 Units)	155,100	84,100
G210.02131	Residential Sewer Rents (25 Units)	2,350	2,030
G210.02132	Xerox Rentals (645 Units)	60,630	31,900
G210.02133	Entrance Fees	60,000	60,000
G210.02136	Penfield Entrance Fees	14,000	14,000
G230.02385	Penfield Rentals (1,190 Units)	111,860	77,430
G230.02388	Monroe County Debt Reimbursement (2024)	168,896	168,592
G250.02402	Interest Earnings Worker's Comp Reserve & Note	2,500	2,500
G250.02404	Interest Earnings on Sewer Reserve & Notes	15,000	12,500
	Total Revenues	590,336	453,052
<u>SEWER CAPITAL FUND RECAP</u>			
	Total Appropriations	2,624,308	914,214
	Interfund Transfers - Outgoing	70,000	520,000
	Total Revenues	-590,336	-453,052
	Interfund Transfers - Incoming	-570,353	-68,000
G110.01031	Amount to be Raised by Capital Charges	1,533,619	913,162
	Per Unit Capital Rate - WE703	98.17	58.45
Total Sewer Operation & Maintenance & Capital Appropriations		6,655,069	4,504,100

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>LIBRARY FUND</u>			
<u>LIBRARY</u>			
L7410.10152	Library Director	117,420	114,000
L7410.10151	Salaried Personnel	390,935	381,265
L7410.10153	Hourly Personnel	805,515	747,803
L7410.20000	Equipment Purchases	5,000	5,000
L7410.20108	Automation Capital	10,000	10,000
L7410.40000	Conference	3,000	1,000
L7410.40054	Telephone	4,500	4,000
L7410.40100	Copier Lease	3,000	3,000
L7410.40113	Credit Card Usage Fees	2,000	3,000
L7410.40140	Memberships & Notices	750	700
L7410.40329	Building Rent Expense	264,292	264,292
L7410.40330	Building Common Charges & Taxes	211,969	203,737
L7410.40504	Postage	300	300
L7410.40510	Building Service - Contracts	9,300	7,100
L7410.40512	Rentals/Repair - Equipment	5,000	3,000
L7410.40514	Automation - Monroe County Library System	68,700	67,679
L7410.40529	Subscriptions	15,000	0
L7410.40530	Library Materials	120,000	110,000
L7410.40536	Library Database	12,600	10,500
L7410.40538	Cleaning Supplies & Maintenance	8,500	8,000
L7410.40539	Office Supplies	15,000	12,000
L7410.40752	Utilities - Natural Gas	14,000	15,000
L7410.40754	Utilities - Electric	68,000	57,000
L7410.40756	Utilities- Water	700	600
	Total Appropriations	2,155,481	2,028,976
<u>EMPLOYEE BENEFITS</u>			
L9010.80000	Retirement Contribution	85,000	85,000
L9030.80010	Social Security	98,000	96,000
L9040.80015	Worker's Compensation	4,000	4,000
L9060.12000	Cash Option Medical Insurance Benefit	16,000	16,000
L9060.80022	Medical Insurance - Employees	80,000	100,000
L9060.80024	Medical Insurance - Retirees	10,000	12,000
L9060.80028	Dental Insurance	7,000	7,000
L9060.80030	HRA, HSA Admin Fees & Contributions	26,000	26,000
	Total Employee Benefits	326,000	346,000
	Total Appropriations	2,481,481	2,374,976
<u>REVENUE</u>			
L210.02082	Book Fines	0	9,000
L210.02083	Printing	7,500	4,500
L210.02084	Hold Book Fees	0	6,000
L210.02085	Library Card Replacement Fees	500	200
L210.02086	Billings for Replacement of Lost Books	2,000	1,600
L250.02401	Interest and Earnings	10,000	6,000
L330.02770	Unclassified Revenue	500	300
L410.03840	State Aid	12,180	12,180
	Total Revenue	32,680	39,780
<u>TRANSFER FROM OTHER FUNDS</u>			
L510.05031	Transfer from Other Funds - General Fund	2,448,801	2,298,196
<u>LIBRARY FUND RECAP</u>			
	Total Appropriations	2,481,481	2,374,976
	Total Revenues	-32,680	-39,780
L510.05031	Interfund Transfers - Incoming - General Fund	-2,448,801	-2,298,196
L599.40092	Appropriated Fund Balance	0	-37,000
	Amount to be Raised by Taxes	0	0
	Percent Increase of Required Interfund Transfer	6.55%	2.78%

DEPARTMENT/FUND	DESCRIPTION	2024	2023
SPECIAL DISTRICT FUNDS			
<u>SPECIAL LIGHTING DISTRICTS</u>			
<u>EAST LIGHT DISTRICT (31 Parcels)</u>			
SL-1 S5182.40524	Lighting Contract	1,600	1,200
SL-1 S350.02801	Interfund Revenue - General Fund Contribution	-500	-500
SL-1 S599.40092	Appropriated Fund Balance	0	-100
	Amount to be Raised by Taxes - WE301	1,100	600
<u>LAKE ROAD LIGHTING DISTRICT (66 Parcels)</u>			
SL-2 S5182.40524	Lighting Contract	4,200	3,500
SL-2 S350.02801	Interfund Revenue - General Fund Contribution	-1,500	-1,500
SL-2 S599.40092	Appropriated Fund Balance	0	-500
	Amount to be Raised by Taxes - WE303	2,700	1,500
<u>WEST LIGHTING DISTRICT (267 Parcels)</u>			
SL-4 S5182.40524	Lighting Contract	5,500	4,100
SL-4 S350.02801	Interfund Revenue - General Fund Contribution	-1,650	-1,650
SL-4 S599.40092	Appropriated Fund Balance	0	-200
	Amount to be Raised by Taxes - WE302	3,850	2,250
<u>INSPIRATION POINT LIGHTING DISTRICT (12 Parcels)</u>			
SL-5 S5182.40524	Lighting Contract	3,100	2,700
SL-5 S350.02801	Interfund Revenue - General Fund Contribution	-1,100	-1,100
SL-5 S599.40092	Appropriated Fund Balance	-500	-1,000
	Amount to be Raised by Taxes - WE305	1,500	600
<u>WEBSTER COMMONS LIGHTING DISTRICT (201 Parcels)</u>			
SL-6 S5182.40524	Lighting Contract	7,500	3,200
	Amount to be Raised by Taxes - WE306	7,500	3,200
<u>HILLSBORO COVE LIGHTING DISTRICT (160 Parcels)</u>			
SL-7 S5182.40524	Lighting Contract	2,100	1,500
SL-7 S599.40092	Appropriated Fund Balance	-300	-300
	Amount to be Raised by Taxes - WE308	1,800	1,200
<u>BEL ARBOR TRAIL LIGHTING DISTRICT (52 Parcels)</u>			
SL-8 S5182.40524	Lighting District	1,600	1,500
	Amount to be Raised by Taxes - WE309	1,600	1,500
<u>MONT BLANC LIGHTING DISTRICT (42 Parcels)</u>			
SL-9 S5182.40524	Lighting District	4,800	3,700
SL-9 S599.40092	Appropriated Fund Balance	0	-400
	Amount to be Raised by Taxes - WE310	4,800	3,300
<u>WENTWORTH LIGHTING DISTRICT (88 Parcels)</u>			
SL-10 S5182.40524	Lighting District	900	900
SL-10 S599.40092	Appropriated Fund Balance	-100	-100
	Amount to be Raised by Taxes - WE311	800	800
<u>COTTAGE BROOK LIGHTING DISTRICT (21 Parcels)</u>			
SL-11 S5182.40524	Lighting District	2,400	2,200
SL-11 S599.40092	Appropriated Fund Balance	0	-200
	Amount to be Raised by Taxes - WE313	2,400	2,000
<u>CARRIAGE PATH LIGHTING DISTRICT (20 Parcels)</u>			
SL-12 S5182.40524	Lighting District	2,500	2,300
SL-12 S599.40092	Appropriated Fund Balance	0	-300
	Amount to be Raised by Taxes - WE312	2,500	2,000
<u>FRAWLEY FARMS LIGHTING DISTRICT (60 Parcels)</u>			
SL-13 S5182.40524	Lighting District	1,600	1,500
SL-13 S599.40092	Appropriated Fund Balance	-100	-100
	Amount to be Raised by Taxes - WE314	1,500	1,400
<u>BELVEDERE LIGHTING DISTRICT (47 Parcels)</u>			
SL-14 S5182.40524	Lighting District	1,400	1,300
SL-14 S599.40092	Appropriated Fund Balance	-200	-400
	Amount to be Raised by Taxes - WE315	1,200	900
<u>VALLEY CREEK LIGHTING DISTRICT (8 Parcels)</u>			
SL-15 S5182.40524	Lighting District	500	500
SL-15 S599.40092	Appropriated Fund Balance	-100	-100
	Amount to be Raised by Taxes - WE316	400	400
<u>SPECIAL LIGHTING DISTRICTS RECAP</u>			
SL S5182.40524	Lighting Contract Appropriations	39,700	30,100
SL S350.02801	Interfund Revenue - General Fund Contribution	-4,750	-4,750
SL S599.40092	Appropriated Fund Balance	-1,300	-3,700
SL S110.01001	Amount to be Raised by Taxes	33,650	21,650

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>CONSOLIDATED SPECIAL DRAINAGE DISTRICT (15,417 Units)</u>			
<u>DRAINAGE RELATED COSTS</u>			
SD M8540.10039	Overtime Pay	2,550	2,500
SD M8540.10139	Drainage Labor	327,060	316,000
SD M8540.20000	Capital Purchases	5,100	5,000
SD M8540.40305	Equipment Rental	25,550	25,000
SD M8540.40332	Engineering	2,550	2,500
SD M8540.40520	Materials	117,300	115,000
	Amount to be Raised by Taxes	480,110	466,000
<u>EMPLOYEE BENEFITS</u>			
SD M9010.80000	Retirement Contribution	37,000	37,000
SD M9030.80010	Social Security	26,000	25,000
SD M9040.80015	Worker's Compensation	14,000	14,600
SD M9060.80022	Medical Insurance - Employees	97,000	103,000
	Amount to be Raised by Taxes	174,000	179,600
<u>REVENUE</u>			
SD M210.02135	Drainage Fees - New Homes	16,000	16,000
SD M210.02138	TV Storm Sewer Camera	4,000	4,000
SD M250.02401	Interest & Earnings (Includes Reserve)	6,000	1,000
	Total Revenue	26,000	21,000
<u>CONSOLIDATED DRAINAGE DISTRICT RECAP</u>			
	Total Appropriations	654,110	645,600
	Total Revenue	-26,000	-21,000
SD M110.01001	Amount to be Raised by Taxes - WE702	628,110	624,600

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>SPECIAL PARK DISTRICTS</u>			
<u>PARKWOOD PARK DISTRICT (149 Parcels)</u>			
SP-1 P7110.40526	Maintenance	11,500	6,300
SP-1 P599.40092	Appropriated Fund Balance	-5,000	0
	Amount to be Raised by Taxes - WE601	6,500	6,300
<u>NOTTINGHAM GROVES PARK DISTRICT (62 Parcels)</u>			
SP-2 P7110.40526	Maintenance	4,590	4,380
	Amount to be Raised by Taxes - WE606	4,590	4,380
<u>TOWN MANOR PARK DISTRICT (13 Parcels)</u>			
SP-3 P7110.40526	Maintenance	9,000	9,000
	Amount to be Raised by Taxes - WE603	9,000	9,000
<u>REVERE FARMS PARK DISTRICT (111 Parcels)</u>			
SP-5 P7110.40526	Maintenance	10,500	9,500
	Amount to be Raised by Taxes - WE604	10,500	9,500
<u>KLEM HOMESTEAD PARK DISTRICT (125 Parcels)</u>			
SP-10 P7110.40526	Maintenance	500	2,000
	Amount to be Raised by Taxes - WE609	500	2,000
<u>CANDLEWOOD PARK DISTRICT (123 Parcels)</u>			
SP-11 P7110.40526	Maintenance	22,710	21,025
	Amount to be Raised by Taxes - WE615	22,710	21,025
<u>OKAMONTE PARK DISTRICT (174 Parcels)</u>			
SP-13 S P7110.40526	Maintenance	8,000	12,000
	Amount to be Raised by Taxes - WE612	8,000	12,000
<u>BELVEDERE/BEL ARBOR PARK DISTRICT (141 Parcels)</u>			
SP-19 P7110.40526	Maintenance	8,000	5,700
SP-19 P599.40092	Appropriated Fund Balance	0	0
	Amount to be Raised by Taxes - WE617	8,000	5,700
<u>COTTAGE BROOK PARK DISTRICT (21 Parcels)</u>			
SP-21 P7110.40526	Maintenance	5,100	5,100
	Amount to be Raised by Taxes - WE624	5,100	5,100
<u>BRIARWOOD PARK DISTRICT (49 Parcels)</u>			
SP-22 P7110.40526	Maintenance	2,200	2,400
	Amount to be Raised by Taxes - WE626	2,200	2,400
<u>WOOD HARBOR ESTATES PARK DISTRICT (39 Parcels)</u>			
SP-30 P7110.40526	Maintenance	500	500
	Amount to be Raised by Taxes - WE623	500	500
<u>CISTERN HILLS EAST PARK DISTRICT (29 Parcels)</u>			
SP-31 P7110.40526	Maintenance	500	500
	Amount to be Raised by Taxes - WE633	500	500
<u>GRAVEL ROAD SUBDIVISION PARK DISTRICT (36 Parcels)</u>			
SP-32 P7110.40526	Maintenance	300	720
	Amount to be Raised by Taxes - WE632	300	720
<u>EASTWOOD ESTATES PARK DISTRICT (148 Parcels)</u>			
SP-33 S P7110.40526	Maintenance	1,800	1,800
	Amount to be Raised by Taxes - WE618	1,800	1,800
<u>STONEBRIDGE PARK DISTRICT (57 Parcels)</u>			
SP-34 S P7110.40526	Maintenance	500	3,200
	Amount to be Raised by Taxes - WE629	500	3,200
<u>LAKE BREEZE PARK DISTRICT (33 Parcels)</u>			
SP-35 S P7110.40526	Maintenance	0	1,750
	Amount to be Raised by Taxes - WE627	0	1,750
<u>SPECIAL PARK DISTRICTS RECAP</u>			
SP P7110.40526	Maintenance	85,700	85,875
SP P599.40092	Appropriated Fund Balance	-5,000	0
SP P110.01001	Amount to be Raised by Taxes	80,700	85,875

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>SPECIAL SEWER DISTRICTS</u>			
<u>SUMMIT BEACH</u>			
SS-9 J9710.60110	Serial Bond Principal (Matures 2025)	15,300	14,500
SS-9 J9710.70110	Serial Bond Interest	651	1,023
	Amount to be Raised by Taxes - WE712	15,951	15,523
<u>UNION HILL SEWER EXTENSION</u>			
SS-10 J9710.60110	Serial Bond Principal (Matures 2025)	11,900	11,300
SS-10 J9710.70110	Serial Bond Interest	506	796
	Amount to be Raised by Taxes - WE713	12,406	12,096
<u>SANDBAR/VOSBURG RD.</u>			
SS-11 J9710.60110	Serial Bond Principal (Matures 2024)	53,274	51,099
SS-11 J9710.70141	Paying Agent Fee	0	134
	Amount to be Raised by Taxes - WE714	53,274	51,233
<u>PINEVIEW SEWER EXTENSION</u>			
SS-12 J9795.60110	Interfund Loan Principal (Matures 2024)	6,700	6,500
SS-12 J9795.70110	Interfund Loan Interest	268	528
	Amount to be Raised by Taxes - WE715	6,968	7,028
<u>COUNTRYSIDE SEWER EXTENSION</u>			
SS-13 J9795.60110	Interfund Loan Principal (Matures 2024)	5,400	5,250
SS-13 J9795.70110	Interfund Loan Interest	0	216
	Amount to be Raised by Taxes - WE716	5,400	5,466
<u>WEBSTER ROAD SEWER EXTENSION</u>			
SS-14 J9795.60110	Interfund Loan Principal (Matures 2026)	5,350	5,200
SS-14 J9795.70110	Interfund Loan Interest	658	866
	Amount to be Raised by Taxes - WE718	6,008	6,066
<u>GRAVEL ROAD II SEWER EXTENSION</u>			
SS-15 J9795.60110	Interfund Loan Principal (Matures 2027)	4,400	4,300
SS-15 J9795.70110	Interfund Loan Interest	764	945
	Amount to be Raised by Taxes - WE717	5,164	5,245
<u>WEBSTER ROAD NORTH SEWER EXTENSION</u>			
SS-16 J9795.60110	Interfund Loan Principal (Matures 2031)	3,600	3,500
SS-16 J9795.70110	Interfund Loan Interest	951	1,056
	Amount to be Raised by Taxes - WE719	4,551	4,556

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>BACKUS ROAD SEWER EXTENSION</u>			
SS-17 J9795.60110	Interfund Loan Principal (Matures 2031)	7,900	7,600
SS-17 J9795.70110	Interfund Loan Interest	2,096	2,324
	Amount to be Raised by Taxes - WE720	9,996	9,924
<u>SHOEMAKER ROAD SEWER EXTENSION</u>			
SS-18 J9795.60110	Interfund Loan Principal (Matures 2031)	4,850	4,700
SS-18 J9795.70110	Interfund Loan Interest	1,242	1,383
	Amount to be Raised by Taxes - WE721	6,092	6,083
<u>GLEN EDYTHE SEWER EXTENSION (Level Debt)</u>			
SS-19 J9710.60110	Serial Bond Principal (Matures 2033)	5,000	5,000
SS-19 J9710.70110	Serial Bond Interest	2,457	2,557
SS-19 J9710.60110	Transfer to Fund Balance to Level Debt	1,694	1,650
	Amount to be Raised by Taxes - WE722	9,151	9,207
<u>LINDA LANE SEWER EXTENSION</u>			
SS-20 J9795.60110	Interfund Loan Principal (Matures 2047) H0233	7,719	5,588
SS-20 J9795.70110	Interfund Loan Interest H0233	6,592	3,580
	Total Appropriations	14,311	9,168
SS-20 J330.02770	Charges Billed to Homeowners	-14,311	-9,168
	Amount to be Raised by Taxes - WE727	0	0
<u>WOODARD ROAD SEWER EXTENSION</u>			
SS-21 J9795.60110	Interfund Loan Principal (Matures 2051) H0234	2,978	3,660
SS-21 J9795.70110	Interfund Loan Interest H0234	3,269	2,840
	Total Appropriations	6,247	6,500
SS-21 J330.02770	Charges Billed to Homeowners	-6,247	-6,500
	Amount to be Raised by Taxes - WE726	0	0
<u>SPECIAL SEWER DISTRICTS RECAP</u>			
SS J9710.60110	Serial Bond Principal	85,474	81,899
SS J9710.70110	Serial Bond Interest	3,614	4,376
SS J9795.60110	Interfund Loan Principal	48,897	46,298
SS J9795.70110	Interfund Loan Interest	15,840	13,738
SS J9710.60110	Transfer to Fund Balance to Level Debt	1,694	1,650
SS J9710.70141	Paying Agent Fee	0	134
	Total Appropriations	155,519	148,095
SS J330.02770	Revenue - Charges Billed to Homeowners	-20,558	-15,668
SS J110.01001	Amount to be Raised by Taxes	134,961	132,427

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>SPECIAL WATER DISTRICTS</u>			
<u>NORTHEAST WATER DISTRICT EXT. # 11</u>			
SW- 65 R9710.60110	Serial Bond Principal (Matures 2025)	5,400	5,100
SW- 65 R9710.70110	Serial Bond Interest	230	361
	Total Debt Service Expense	5,630	5,461
SW-65 R510.05032	Transfer from Debt Service Fund - V0128	4,823	5,461
	Amount to be Raised by Taxes - WF420	807	0
<u>KLEM ROAD WATER DIST. EXT. #3 (Van Alostyne)</u>			
SW- 66 R9795.60110	Interfund Loan Principal-G Reserve (Matures 2029)	7,600	7,600
SW- 66 R9795.70110	Interfund Loan Interest	1,606	1,853
	Amount to be Raised by Taxes - WF425	9,206	9,453
<u>SHOEMAKER ROAD WATER DISTRICT EXT. #5</u>			
SW- 67 R9795.60110	Interfund Loan Principal-G Reserve (Matures 2029)	2,200	2,150
SW- 67 R9795.70110	Interfund Loan Interest	460	530
	Amount to be Raised by Taxes - WF426	2,660	2,680
<u>KLEM ROAD WATER DIST. EXT. #5</u>			
SW- 68 R9710.60110	Serial Bond Principal - Level Debt (Matures 2033)	5,000	5,000
SW- 68 R9710.70110	Serial Bond Interest	2,457	2,557
SW- 68 R9710.60110	Transfer to Fund Balance for Future Payments	2,100	2,100
	Amount to be Raised by Taxes - WF432	9,557	9,657
<u>KLEM ROAD WATER DIST. EXT. #6 (Pellett)</u>			
SW- 69 R9710.60110	Serial Bond Principal - Level Debt (Matures 2049)	15,000	15,000
SW- 69 R9710.70110	Serial Bond Interest	13,019	13,319
	Amount to be Raised by Taxes - WF433	28,019	28,319
<u>SPECIAL WATER DISTRICTS RECAP</u>			
SW R9710.60110	Serial Bond Principal	25,400	25,100
SW R9710.70110	Serial Bond Interest	15,706	16,237
SW R9795.60110	Interfund Loan Principal	9,800	9,750
SW R9795.70110	Interfund Loan Interest	2,066	2,383
SW R9710.60110	Transfer to Fund Balance for Future Payments	2,100	2,100
SW R510.05032	Interfund Transfer - Incoming	-4,823	-5,461
SW R110.01001	Amount to be Raised by Taxes	50,249	50,109
<u>DEBT SERVICE FUND</u>			
<u>DEBT SERVICE COSTS</u>			
V9785.60140 - VM122	Installment Debt Principal - Midnight Open Space	7,469	7,469
V9785.70140 - VM122	Installment Debt Interest (Matures 2031)	1,196	1,345
V9901.90000 - VR01	Transfer to Sewer Fund - Various Debt Service	68,523	68,000
V9901.90000 - V0122	Transfer to General Fund - Open Space Debt	20,000	20,000
V9901.90000 - V0128	Transfer to SW-65 - Water Line Bond Debt	4,823	5,461
V9901.90000 - V0213	Transfer to General Fund - Premium on BAN	25,766	0
V9901.90000 - V0223	Transfer to General Fund - Premium on BAN	14,980	0
V9901.90000 - V0224	Transfer to General Fund - Premium on BAN	8,988	0
V9901.90000 - V0230	Transfer to General Fund - Premium on BAN	3,296	0
V9901.90000 - V0231	Transfer to Sewer Fund - Premium on BAN	501,830	0
V9901.90000 - V0232	Transfer to General Fund - Premium on BAN	211,967	0
	Total Appropriations	868,838	102,275
V599.40092	Appropriation of Fund Balance	-868,838	-102,275
V110.01001	Amount to be Raised by Taxes	0	0

(No Taxes Raised for this Debt Service Fund)

DEPARTMENT/FUND	DESCRIPTION	2024	2023
TOWN OF WEBSTER - SALARIES FOR ELECTED, APPOINTED AND NONUNION PERSONNEL			
		<u>Grade</u>	<u>Salary or Range</u>
Town Board - A1010	Councilperson (4 Positions)	N/A	21,881
Justice Court - A1110	Town Justice (2 Positions)	N/A	49,385
Town Supervisor - A1220	Town Supervisor	N/A	117,603
	Secretary to the Supervisor	21	51,173 - 66,962
Finance Department - A1310	Director of Finance	30	103,182 - 135,025
	Senior Payroll Clerk	21	51,173 - 66,962
Personnel Department - A1430	Director of Personnel	26	75,562 - 98,881
Information Technology - A1325	Network Administrator	25	69,900 - 91,471
	Systems Assistant	22	55,326 - 72,393
Assessing - A1355	Town Assessor	28	88,299 - 115,548
	Assistant Assessor	23	59,808 - 78,266
Town Clerk & Receiver of Taxes A1330 & A1410	Town Clerk - Receiver of Taxes	26	75,562 - 98,881
Town Attorney - A1420	Town Attorney	N/A	77,972
Cable Access - A1989	Cable TV Coordinator	23	59,808 - 78,266
Law Enforcement - A3120	Chief of Police	N/A	158,590
Parks & Recreation - A7020 & A7110	Director of Parks and Recreation	28	88,299 - 115,548
Historian - A7510	Historian	N/A	6,305
Public Works - B1490	Director of Community Development	27	81,682 - 106,890
	Town Engineer	28	88,299 - 115,548
Highway Department - A5010	Highway Superintendent	29	95,451 - 124,907
Communications Department - A8989	Director of Communications	24	64,658 - 84,611
Library - L7410	Library Director	N/A	117,420
Sewer - G8110	Deputy Commissioner of Public Works - Sewer	28	88,299 - 115,548
G8130	Chief Wastewater Treatment Plant Operator	31	111,540 - 145,962
Conservation Board - A8090	Conservation Board Members - Aggregate Total	N/A	6,400
Zoning Board of Appeals - B8010	Zoning Board Members - Aggregate Total	N/A	12,500
	Deputy Town Attorney - Zoning Board of Appeals	N/A	23,865
Planning Board - B8020	Compensation Board Members - Aggregate Total	N/A	12,500
	Deputy Town Attorney - Planning Board	N/A	23,396

DEPARTMENT/FUND	DESCRIPTION	2024	2023
TOWN OF WEBSTER - ESTIMATED EMPLOYEE COMPENSATION & BENEFITS BY COST CENTER			
<i>Town Board - A1010</i>	<i>Salaries & Wages</i>	87,524	83,104
	<i>Employee Benefits</i>	15,349	15,320
<i>Justice Court - A1110</i>	<i>Salaries & Wages</i>	305,040	286,144
	<i>Employee Benefits</i>	113,200	111,615
<i>Town Supervisor - A1220</i>	<i>Salaries & Wages</i>	177,446	166,264
	<i>Employee Benefits</i>	31,667	30,664
<i>Finance Department - A1310</i>	<i>Salaries & Wages</i>	346,480	364,387
	<i>Employee Benefits</i>	139,937	154,869
<i>Personnel Department - A1430</i>	<i>Salaries & Wages</i>	98,881	103,800
	<i>Employee Benefits</i>	39,936	44,116
<i>Information Technology - A1325</i>	<i>Salaries & Wages</i>	161,942	148,569
	<i>Employee Benefits</i>	65,406	63,144
<i>Assessing - A1355</i>	<i>Salaries & Wages</i>	430,283	405,837
	<i>Employee Benefits</i>	173,784	172,486
<i>Town Clerk & Tax Collection - A1330 & A1410</i>	<i>Salaries & Wages</i>	301,414	279,067
	<i>Employee Benefits</i>	121,736	118,607
<i>Town Attorney - A1420</i>	<i>Salaries & Wages</i>	77,972	74,035
	<i>Employee Benefits</i>	31,492	31,466
<i>Cable Access - A1989</i>	<i>Salaries & Wages</i>	77,146	115,015
	<i>Employee Benefits</i>	31,158	48,883
<i>Law Enforcement - A3120</i>	<i>Salaries & Wages</i>	4,420,080	4,270,110
	<i>Employee Benefits</i>	1,894,000	1,909,000
<i>Parks & Recreation - A6772, A7020 & A7110</i>	<i>Salaries & Wages</i>	1,438,005	1,321,154
	<i>Employee Benefits</i>	580,785	561,507
<i>Historian - A7510</i>	<i>Salaries & Wages</i>	6,338	6,018
	<i>Employee Benefits</i>	1,560	1,558
<i>Public Works - A1620, A3410, A3510 & B Fund</i>	<i>Salaries & Wages</i>	1,032,706	1,023,671
	<i>Employee Benefits</i>	295,269	307,043
<i>Highway Department - A5010, Funds C & D</i>	<i>Salaries & Wages</i>	3,542,175	3,417,350
	<i>Employee Benefits</i>	1,910,436	1,995,634
<i>Library - Fund L</i>	<i>Salaries & Wages</i>	1,313,870	1,243,068
	<i>Employee Benefits</i>	316,000	334,000
<i>Sewer - Fund G</i>	<i>Salaries & Wages</i>	1,414,944	1,294,386
	<i>Employee Benefits</i>	561,000	530,000
<i>Conservation Board - A8090</i>	<i>Salaries & Wages</i>	6,400	6,000
	<i>Employee Benefits</i>	585	550
<i>Zoning Board of Appeals - B8010</i>	<i>Salaries & Wages</i>	68,536	61,663
	<i>Employee Benefits</i>	9,250	8,070
<i>Planning Board - B8020</i>	<i>Salaries & Wages</i>	68,536	65,063
	<i>Employee Benefits</i>	7,250	7,067
<i>Retired Former Employees</i>	<i>Post Retirement Benefits</i>	1,787,000	1,838,000
<u>Grand Totals</u>			
	<i>Salaries & Wages</i>	15,375,718	14,734,705
	<i>Employee Benefits</i>	6,339,800	6,445,600
	<i>Retiree Post Retirement Benefits</i>	1,787,000	1,838,000