

TOWN OF WEBSTER

2024 Budget

Adopted 10-19-23



Town Supervisor: Thomas J. Flaherty

Town Board Members

William Abbott

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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>		APPROPRIATIONS	LESS	LESS	2024	2023
<u>FUND NAME</u>		ESTIMATED EXPENSES *	ESTIMATED REVENUES *	UNEXPENDED BALANCE	AMOUNT TO BE RAISED BY TAXES	AMOUNT TO BE RAISED BY TAXES
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						
<u>TOWN SEWER (Outside the Village with Access to Sanitary Sewers; Capital Units = 15,622 / O & M Units = 15,113)</u>						
G	SEWER FUND	CAPITAL	\$2,694,308	\$1,160,689	\$0	\$1,533,619
		O & M	\$4,160,761	\$723,570	\$400,000	\$3,037,191
		TOTAL	\$6,855,069	\$1,884,259	\$400,000	\$4,570,810
<u>SPECIAL DISTRICTS & OTHER FUNDS</u>						
SD	DRAINAGE DISTRICT		\$654,110	\$26,000	\$0	\$628,110
SL	LIGHTING DISTRICTS		\$39,700	\$4,750	\$1,300	\$33,650
SP	PARK DISTRICTS		\$85,700	\$0	\$5,000	\$80,700
SS	SEWER DISTRICTS		\$155,519	\$20,558	\$0	\$134,961
SW	WATER DISTRICTS		\$55,072	\$4,823	\$0	\$50,249
E	PARKLAND TRUST FUND		\$145,552	\$126,552	\$19,000	\$0
L	LIBRARY **		\$2,481,481	\$2,481,481	\$0	\$0
V	DEBT SERVICE FUND		\$868,838	\$0	\$868,838	\$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.						
<u>TAX RATE ESTIMATES</u>						
		<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		
SEWER CAPITAL		\$98.17	\$58.44	Capital Plant Improvements, Equipment and Debt		
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		2024	2023
DEPARTMENT/FUND	DESCRIPTION		
<u>TOWN BOARD</u>			
A1010.10000	<i>Councilperson's Salaries (\$21,881 each)</i>	87,524	83,104
A1010.20011	<i>Computer Equipment & Licensing</i>	1,400	0
A1010.40000	<i>Conference Expense</i>	500	500
	<i>Amount to be Raised by Taxes</i>	<u>89,424</u>	<u>83,604</u>
<u>JUSTICE COURT</u>			
A1110.10002	<i>Town Justices' Salaries (\$49,385 for each)</i>	98,770	93,783
A1110.10004	<i>Clerical Assistance</i>	151,532	141,061
A1110.10023	<i>Part-time Personnel</i>	53,238	50,550
A1110.10039	<i>Overtime Pay</i>	1,500	750
A1110.20000	<i>Capital Purchases</i>	1,500	1,500
A1110.20011	<i>Computer Equipment & Licensing</i>	3,500	3,500
A1110.40004	<i>Conference Expense</i>	3,500	3,500
A1110.40057	<i>Court Security Contractual Expense</i>	40,000	40,000
A1110.40140	<i>Supplies</i>	5,700	5,700
A1110.40503	<i>Copier/Computer Software & Maintenance</i>	400	400
	<i>Total Appropriations</i>	<u>359,640</u>	<u>340,744</u>
A290.02610	<i>Revenue - Fines</i>	130,000	170,000
	<i>Amount to be Raised by Taxes</i>	<u>229,640</u>	<u>170,744</u>
<u>SUPERVISOR</u>			
A1220.10006	<i>Supervisor's Salary</i>	117,603	111,665
A1220.10007	<i>Secretary to the Supervisor</i>	59,843	53,599
A1220.10010	<i>Part-time Personnel</i>	0	1,000
A1220.20011	<i>Computer Equipment & Licensing</i>	1,400	700
A1220.40000	<i>Seminars and Conferences</i>	2,000	2,000
A1220.40001	<i>Memberships & Meetings</i>	750	750
A1220.40032	<i>Office Supplies</i>	1,500	1,500
A1220.40053	<i>Cellular Telephones</i>	600	600
A1220.40140	<i>Supervisors Expense</i>	400	400
	<i>Amount to be Raised by Taxes</i>	<u>184,096</u>	<u>172,214</u>
<u>DIRECTOR OF FINANCE</u>			
A1310.10008	<i>Director's Salary</i>	118,781	108,244
A1310.10023	<i>Part-time Personnel-Special Projects</i>	34,000	3,000
A1310.10039	<i>Overtime Pay</i>	5,000	9,000
A1310.10116	<i>Compensation - Employees</i>	188,699	244,143
A1310.20000	<i>Capital - Furnishings and Equipment</i>	500	500
A1310.20011	<i>Computer Equipment & Licensing</i>	4,370	2,750
A1310.40000	<i>Seminars & Conferences</i>	5,500	4,200
A1310.40007	<i>Financial Software Tools</i>	4,500	6,750
A1310.40008	<i>Financial Consultants</i>	10,800	10,800
A1310.40032	<i>Office Supplies</i>	5,900	5,100
A1310.40035	<i>Machine Lease</i>	800	1,200
A1310.40066	<i>Software License Fees</i>	74,000	73,816
A1310.40067	<i>Computer System Administration</i>	7,500	7,300
A1310.40139	<i>Bank Administration</i>	200	200
A1310.40140	<i>Director's Expenses</i>	250	250
A1310.40155	<i>Software Conversion Costs</i>	3,000	3,000
	<i>Total Appropriations</i>	<u>463,800</u>	<u>480,253</u>
A510.05031	<i>Transfer From Other Funds - Sewer</i>	60,000	60,000
	<i>Amount to be Raised by Taxes</i>	<u>403,800</u>	<u>420,253</u>
<u>AUDIT ACCOUNTING</u>			
A1320.40011	<i>Independent Audit & Agreed Upon Procedures</i>	38,500	34,000
	<i>Amount to be Raised by Taxes</i>	<u>38,500</u>	<u>34,000</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>PARKLAND TRUST FUND</u>			
<u>DEBT PAYMENTS FOR PARK IMPROVEMENTS</u>			
E7125.40280	<i>Easement Monitoring - Big Woods Property</i>	500	500
E9710.60110	<i>Sandbar Park Principle (Matures 2025)</i>	62,400	59,100
E9710.70110	<i>Sandbar Park Interest</i>	2,652	4,171
	<i>Total Appropriations</i>	65,552	63,771
<u>TRANSFER TO OTHER FUNDS</u>			
E9901.90000	<i>Transfer to General Fund (Sandbar Park Project)</i>	80,000	0
E9950.90100	<i>Transfer to Capital Fund (RC Tennis Courts)</i>	0	100,000
	<i>Total Appropriations & Transfers</i>	80,000	100,000
		145,552	163,771
<u>REVENUE</u>			
E250.02401	<i>Interest and Earnings</i>	6,000	3,000
E330.02785	<i>Park & Recreation Fees</i>	120,552	120,271
	<i>Total Revenue</i>	126,552	123,271
E599.40092	<i>Appropriated Fund Balance</i>		
E110.01001	<i>Amount to be Raised by Taxes</i>	19,000	40,500
		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	<i>Deputy Commissioner of Public Works - Sewer</i>	107,988	97,659
G8110.40334	<i>Sewer Charge Refunds</i>	2,000	2,000
	<i>Amount to be Raised by Sewer Rents</i>	109,988	99,659
<u>SEWAGE COLLECTION SYSTEM</u>			
G8120.10010	<i>Summer Help</i>	13,260	32,451
G8120.10066	<i>On Call Pay</i>	7,500	7,500
G8120.10072	<i>Overtime</i>	13,000	12,000
G8120.10074	<i>Highway Project Labor</i>	5,000	10,000
G8120.10142	<i>Compensation - Employees</i>	558,973	647,479
G8120.20011	<i>Computer Equipment & Licensing</i>	4,938	6,350
G8120.20085	<i>Capital Purchases - Equipment</i>	133,850	15,500
G8120.40101	<i>Vehicle Operating Lease Expense</i>	51,436	35,300
G8120.40335	<i>Monroe County Pure Waters - Sewer Rents</i>	14,848	12,841
G8120.40338	<i>Diesel Fuel</i>	15,000	17,000
G8120.40340	<i>Gasoline</i>	17,000	10,000
G8120.40342	<i>Repairs to System</i>	37,500	25,000
G8120.40344	<i>Maintenance - Lift Stations</i>	55,000	55,000
G8120.40345	<i>Wet Well Cleaning</i>	12,000	7,000
G8120.40346	<i>Village Charges</i>	29,410	30,775
G8120.40348	<i>Bioxide</i>	1,000	1,000
G8120.40350	<i>Alarm System Maintenance</i>	13,600	10,000
G8120.40352	<i>Generator Maintenance - Lift Stations</i>	10,000	10,000
G8120.40354	<i>Heavy Equipment Repair</i>	25,000	24,500
G8120.40358	<i>Commercial Sewer Billing Software Support</i>	2,000	6,000
G8120.40752	<i>Utilities - Natural Gas</i>	4,000	4,000
G8120.40754	<i>Utilities - Electric</i>	94,000	80,000
G1990.40091	<i>Contingency</i>	40,000	40,000
	<i>Amount to be Raised by Sewer Rents</i>	1,158,315	1,099,696
<u>SEWAGE TREATMENT AND DISPOSAL</u>			
G8130.10010	<i>Compensation - Part Time Employee</i>	72,032	33,280
G8130.10072	<i>Overtime</i>	20,000	20,000
G8130.10142	<i>Compensation - Employees</i>	477,343	301,417
G8130.10147	<i>Chief Wastewater Treatment Plant Operator</i>	139,848	132,600
G8130.20000	<i>Capital Purchase</i>	68,000	58,000
G8130.40053	<i>Cellular Telephones</i>	2,500	2,500
G8130.40066	<i>Payroll Time Recording Software</i>	1,700	1,500
G8130.40134	<i>Drug Testing</i>	600	600
G8130.40160	<i>Internet</i>	3,600	3,600
G8130.40234	<i>Background</i>	100	100
G8130.40360	<i>Sodium Hypochloride</i>	105,485	51,600
G8130.40366	<i>Polymer</i>	130,000	129,624
G8130.40368	<i>Ferric Chloride</i>	100,000	98,400
G8130.40372	<i>Sludge Hauling</i>	448,780	448,000
G8130.40374	<i>Bioxide</i>	2,000	3,000
G8130.40376	<i>Telephone</i>	13,800	7,500
G8130.40378	<i>Laundry Service</i>	5,000	4,100
G8130.40380	<i>Heating Contract - Maintenance</i>	10,000	10,000
G8130.40384	<i>Vehicle Maintenance</i>	7,000	7,000
G8130.40386	<i>Computer Maintenance</i>	6,800	6,800
G8130.40388	<i>Discharge Fee Permit</i>	20,830	15,650
G8130.40390	<i>Lab Supplies & Fees</i>	27,200	24,200
G8130.40392	<i>Building & Ground Maintenance</i>	50,900	40,500
G8130.40394	<i>Miscellaneous Shop Parts</i>	10,000	12,000
G8130.40400	<i>Pump Repairs</i>	45,000	45,000
G8130.40401	<i>Centrifuge Preventive Maintenance</i>	8,000	8,000
G8130.40402	<i>Conferences Schools</i>	8,000	3,500
G8130.40403	<i>Calibration and Repair</i>	8,800	6,000

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

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

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>LIBRARY FUND</u>			
<u>LIBRARY</u>			
L7410.10152	<i>Library Director</i>	117,420	114,000
L7410.10151	<i>Salaried Personnel</i>	390,935	381,265
L7410.10153	<i>Hourly Personnel</i>	805,515	747,803
L7410.20000	<i>Equipment Purchases</i>	5,000	5,000
L7410.20108	<i>Automation Capital</i>	10,000	10,000
L7410.40000	<i>Conference</i>	3,000	1,000
L7410.40054	<i>Telephone</i>	4,500	4,000
L7410.40100	<i>Copier Lease</i>	3,000	3,000
L7410.40113	<i>Credit Card Usage Fees</i>	2,000	3,000
L7410.40140	<i>Memberships & Notices</i>	750	700
L7410.40329	<i>Building Rent Expense</i>	264,292	264,292
L7410.40330	<i>Building Common Charges & Taxes</i>	211,969	203,737
L7410.40504	<i>Postage</i>	300	300
L7410.40510	<i>Building Service - Contracts</i>	9,300	7,100
L7410.40512	<i>Rentals/Repair - Equipment</i>	5,000	3,000
L7410.40514	<i>Automation - Monroe County Library System</i>	68,700	67,679
L7410.40529	<i>Subscriptions</i>	15,000	0
L7410.40530	<i>Library Materials</i>	120,000	110,000
L7410.40536	<i>Library Database</i>	12,600	10,500
L7410.40538	<i>Cleaning Supplies & Maintenance</i>	8,500	8,000
L7410.40539	<i>Office Supplies</i>	15,000	12,000
L7410.40752	<i>Utilities - Natural Gas</i>	14,000	15,000
L7410.40754	<i>Utilities - Electric</i>	68,000	57,000
L7410.40756	<i>Utilities- Water</i>	700	600
	Total Appropriations	2,155,481	2,028,976
<u>EMPLOYEE BENEFITS</u>			
L9010.80000	<i>Retirement Contribution</i>	85,000	85,000
L9030.80010	<i>Social Security</i>	98,000	96,000
L9040.80015	<i>Worker's Compensation</i>	4,000	4,000
L9060.12000	<i>Cash Option Medical Insurance Benefit</i>	16,000	16,000
L9060.80022	<i>Medical Insurance - Employees</i>	80,000	100,000
L9060.80024	<i>Medical Insurance - Retirees</i>	10,000	12,000
L9060.80028	<i>Dental Insurance</i>	7,000	7,000
L9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	26,000	26,000
	Total Employee Benefits	326,000	346,000
	Total Appropriations	2,481,481	2,374,976
<u>REVENUE</u>			
L210.02082	<i>Book Fines</i>	0	9,000
L210.02083	<i>Printing</i>	7,500	4,500
L210.02084	<i>Hold Book Fees</i>	0	6,000
L210.02085	<i>Library Card Replacement Fees</i>	500	200
L210.02086	<i>Billings for Replacement of Lost Books</i>	2,000	1,600
L250.02401	<i>Interest and Earnings</i>	10,000	6,000
L330.02770	<i>Unclassified Revenue</i>	500	300
L410.03840	<i>State Aid</i>	12,180	12,180
	Total Revenue	32,680	39,780
<u>TRANSFER FROM OTHER FUNDS</u>			
L510.05031	<i>Transfer from Other Funds - General Fund</i>	2,448,801	2,298,196
<u>LIBRARY FUND RECAP</u>			
L510.05031	<i>Total Appropriations</i>	2,481,481	2,374,976
L599.40092	<i>Total Revenues</i>	-32,680	-39,780
	<i>Interfund Transfers - Incoming - General Fund</i>	-2,448,801	-2,298,196
	<i>Appropriated Fund Balance</i>	0	-37,000
	<i>Amount to be Raised by Taxes</i>	0	0
	<i>Percent Increase of Required Interfund Transfer</i>	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	<i>Lighting Contract</i>	1,600	1,200
SL-1 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-500	-500
SL-1 S599.40092	<i>Appropriated Fund Balance</i>	0	-100
	<i>Amount to be Raised by Taxes - WE301</i>	1,100	600
<u>LAKE ROAD LIGHTING DISTRICT (66 Parcels)</u>			
SL-2 S5182.40524	<i>Lighting Contract</i>	4,200	3,500
SL-2 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-1,500	-1,500
SL-2 S599.40092	<i>Appropriated Fund Balance</i>	0	-500
	<i>Amount to be Raised by Taxes - WE303</i>	2,700	1,500
<u>WEST LIGHTING DISTRICT (267 Parcels)</u>			
SL-4 S5182.40524	<i>Lighting Contract</i>	5,500	4,100
SL-4 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-1,650	-1,650
SL-4 S599.40092	<i>Appropriated Fund Balance</i>	0	-200
	<i>Amount to be Raised by Taxes - WE302</i>	3,850	2,250
<u>INSPIRATION POINT LIGHTING DISTRICT (12 Parcels)</u>			
SL-5 S5182.40524	<i>Lighting Contract</i>	3,100	2,700
SL-5 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-1,100	-1,100
SL-5 S599.40092	<i>Appropriated Fund Balance</i>	-500	-1,000
	<i>Amount to be Raised by Taxes - WE305</i>	1,500	600
<u>WEBSTER COMMONS LIGHTING DISTRICT (201 Parcels)</u>			
SL-6 S5182.40524	<i>Lighting Contract</i>	7,500	3,200
	<i>Amount to be Raised by Taxes - WE306</i>	7,500	3,200
<u>HILLSBORO COVE LIGHTING DISTRICT (160 Parcels)</u>			
SL-7 S5182.40524	<i>Lighting Contract</i>	2,100	1,500
SL-7 S599.40092	<i>Appropriated Fund Balance</i>	-300	-300
	<i>Amount to be Raised by Taxes - WE308</i>	1,800	1,200
<u>BEL ARBOR TRAIL LIGHTING DISTRICT (52 Parcels)</u>			
SL-8 S5182.40524	<i>Lighting District</i>	1,600	1,500
	<i>Amount to be Raised by Taxes - WE309</i>	1,600	1,500
<u>MONT BLANC LIGHTING DISTRICT (42 Parcels)</u>			
SL-9 S5182.40524	<i>Lighting District</i>	4,800	3,700
SL-9 S599.40092	<i>Appropriated Fund Balance</i>	0	-400
	<i>Amount to be Raised by Taxes - WE310</i>	4,800	3,300
<u>WENTWORTH LIGHTING DISTRICT (88 Parcels)</u>			
SL-10 S5182.40524	<i>Lighting District</i>	900	900
SL-10 S599.40092	<i>Appropriated Fund Balance</i>	-100	-100
	<i>Amount to be Raised by Taxes - WE311</i>	800	800
<u>COTTAGE BROOK LIGHTING DISTRICT (21 Parcels)</u>			
SL-11 S5182.40524	<i>Lighting District</i>	2,400	2,200
SL-11 S599.40092	<i>Appropriated Fund Balance</i>	0	-200
	<i>Amount to be Raised by Taxes - WE313</i>	2,400	2,000
<u>CARRIAGE PATH LIGHTING DISTRICT (20 Parcels)</u>			
SL-12 S5182.40524	<i>Lighting District</i>	2,500	2,300
SL-12 S599.40092	<i>Appropriated Fund Balance</i>	0	-300
	<i>Amount to be Raised by Taxes - WE312</i>	2,500	2,000
<u>FRAWLEY FARMS LIGHTING DISTRICT (60 Parcels)</u>			
SL-13 S5182.40524	<i>Lighting District</i>	1,600	1,500
SL-13 S599.40092	<i>Appropriated Fund Balance</i>	-100	-100
	<i>Amount to be Raised by Taxes - WE314</i>	1,500	1,400
<u>BELVEDERE LIGHTING DISTRICT (47 Parcels)</u>			
SL-14 S5182.40524	<i>Lighting District</i>	1,400	1,300
SL-14 S599.40092	<i>Appropriated Fund Balance</i>	-200	-400
	<i>Amount to be Raised by Taxes - WE315</i>	1,200	900
<u>VALLEY CREEK LIGHTING DISTRICT (8 Parcels)</u>			
SL-15 S5182.40524	<i>Lighting District</i>	500	500
SL-15 S599.40092	<i>Appropriated Fund Balance</i>	-100	-100
	<i>Amount to be Raised by Taxes - WE316</i>	400	400
<u>SPECIAL LIGHTING DISTRICTS RECAP</u>			
SL S5182.40524	<i>Lighting Contract Appropriations</i>	39,700	30,100
SL S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-4,750	-4,750
SL S599.40092	<i>Appropriated Fund Balance</i>	-1,300	-3,700
SL S110.01001	<i>Amount to be Raised by Taxes</i>	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	<i>Overtime Pay</i>	2,550	2,500
SD M8540.10139	<i>Drainage Labor</i>	327,060	316,000
SD M8540.20000	<i>Capital Purchases</i>	5,100	5,000
SD M8540.40305	<i>Equipment Rental</i>	25,550	25,000
SD M8540.40332	<i>Engineering</i>	2,550	2,500
SD M8540.40520	<i>Materials</i>	117,300	115,000
	<i>Amount to be Raised by Taxes</i>	480,110	466,000
<u>EMPLOYEE BENEFITS</u>			
SD M9010.80000	<i>Retirement Contribution</i>	37,000	37,000
SD M9030.80010	<i>Social Security</i>	26,000	25,000
SD M9040.80015	<i>Worker's Compensation</i>	14,000	14,600
SD M9060.80022	<i>Medical Insurance - Employees</i>	97,000	103,000
	<i>Amount to be Raised by Taxes</i>	174,000	179,600
<u>REVENUE</u>			
SD M210.02135	<i>Drainage Fees - New Homes</i>	16,000	16,000
SD M210.02138	<i>TV Storm Sewer Camera</i>	4,000	4,000
SD M250.02401	<i>Interest & Earnings (Includes Reserve)</i>	6,000	1,000
	<i>Total Revenue</i>	26,000	21,000
<u>CONSOLIDATED DRAINAGE DISTRICT RECAP</u>			
	<i>Total Appropriations</i>	654,110	645,600
	<i>Total Revenue</i>	-26,000	-21,000
SD M110.01001	<i>Amount to be Raised by Taxes - WE702</i>	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>OAKMONTE 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	<i>Serial Bond Principal (Matures 2025)</i>	15,300	14,500
SS-9 J9710.70110	<i>Serial Bond Interest</i>	651	1,023
	<i>Amount to be Raised by Taxes - WE712</i>	15,951	15,523
<u>UNION HILL SEWER EXTENSION</u>			
SS-10 J9710.60110	<i>Serial Bond Principal (Matures 2025)</i>	11,900	11,300
SS-10 J9710.70110	<i>Serial Bond Interest</i>	506	796
	<i>Amount to be Raised by Taxes - WE713</i>	12,406	12,096
<u>SANDBAR/VOSBURG RD.</u>			
SS-11 J9710.60110	<i>Serial Bond Principal (Matures 2024)</i>	53,274	51,099
SS-11 J9710.70141	<i>Paying Agent Fee</i>	0	134
	<i>Amount to be Raised by Taxes - WE714</i>	53,274	51,233
<u>PINEVIEW SEWER EXTENSION</u>			
SS-12 J9795.60110	<i>Interfund Loan Principal (Matures 2024)</i>	6,700	6,500
SS-12 J9795.70110	<i>Interfund Loan Interest</i>	268	528
	<i>Amount to be Raised by Taxes - WE715</i>	6,968	7,028
<u>COUNTRYSIDE SEWER EXTENSION</u>			
SS-13 J9795.60110	<i>Interfund Loan Principal (Matures 2024)</i>	5,400	5,250
SS-13 J9795.70110	<i>Interfund Loan Interest</i>	0	216
	<i>Amount to be Raised by Taxes - WE716</i>	5,400	5,466
<u>WEBSTER ROAD SEWER EXTENSION</u>			
SS-14 J9795.60110	<i>Interfund Loan Principal (Matures 2026)</i>	5,350	5,200
SS-14 J9795.70110	<i>Interfund Loan Interest</i>	658	866
	<i>Amount to be Raised by Taxes - WE718</i>	6,008	6,066
<u>GRAVEL ROAD II SEWER EXTENSION</u>			
SS-15 J9795.60110	<i>Interfund Loan Principal (Matures 2027)</i>	4,400	4,300
SS-15 J9795.70110	<i>Interfund Loan Interest</i>	764	945
	<i>Amount to be Raised by Taxes - WE717</i>	5,164	5,245
<u>WEBSTER ROAD NORTH SEWER EXTENSION</u>			
SS-16 J9795.60110	<i>Interfund Loan Principal (Matures 2031)</i>	3,600	3,500
SS-16 J9795.70110	<i>Interfund Loan Interest</i>	951	1,056
	<i>Amount to be Raised by Taxes - WE719</i>	4,551	4,556

DEPARTMENT/FUND	DESCRIPTION	2024	2023
<u>BACKUS ROAD SEWER EXTENSION</u>			
SS-17 J9795.60110	<i>Interfund Loan Principal (Matures 2031)</i>	7,900	7,600
SS-17 J9795.70110	<i>Interfund Loan Interest</i>	2,096	2,324
	<i>Amount to be Raised by Taxes - WE720</i>	9,996	9,924
<u>SHOEMAKER ROAD SEWER EXTENSION</u>			
SS-18 J9795.60110	<i>Interfund Loan Principal (Matures 2031)</i>	4,850	4,700
SS-18 J9795.70110	<i>Interfund Loan Interest</i>	1,242	1,383
	<i>Amount to be Raised by Taxes - WE721</i>	6,092	6,083
<u>GLEN EDYTHE SEWER EXTENSION (Level Debt)</u>			
SS-19 J9710.60110	<i>Serial Bond Principal (Matures 2033)</i>	5,000	5,000
SS-19 J9710.70110	<i>Serial Bond Interest</i>	2,457	2,557
SS-19 J9710.60110	<i>Transfer to Fund Balance to Level Debt</i>	1,694	1,650
	<i>Amount to be Raised by Taxes - WE722</i>	9,151	9,207
<u>LINDA LANE SEWER EXTENSION</u>			
SS-20 J9795.60110	<i>Interfund Loan Principal (Matures 2047) H0233</i>	7,719	5,588
SS-20 J9795.70110	<i>Interfund Loan Interest H0233</i>	6,592	3,580
SS-20 J330.02770	<i>Total Appropriations</i>	14,311	9,168
	<i>Charges Billed to Homeowners</i>	-14,311	-9,168
	<i>Amount to be Raised by Taxes - WE727</i>	0	0
<u>WOODARD ROAD SEWER EXTENSION</u>			
SS-21 J9795.60110	<i>Interfund Loan Principal (Matures 2051) H0234</i>	2,978	3,660
SS-21 J9795.70110	<i>Interfund Loan Interest H0234</i>	3,269	2,840
SS-21 J330.02770	<i>Total Appropriations</i>	6,247	6,500
	<i>Charges Billed to Homeowners</i>	-6,247	-6,500
	<i>Amount to be Raised by Taxes - WE726</i>	0	0
<u>SPECIAL SEWER DISTRICTS RECAP</u>			
SS J9710.60110	<i>Serial Bond Principal</i>	85,474	81,899
SS J9710.70110	<i>Serial Bond Interest</i>	3,614	4,376
SS J9795.60110	<i>Interfund Loan Principal</i>	48,897	46,298
SS J9795.70110	<i>Interfund Loan Interest</i>	15,840	13,738
SS J9710.60110	<i>Transfer to Fund Balance to Level Debt</i>	1,694	1,650
SS J9710.70141	<i>Paying Agent Fee</i>	0	134
SS J330.02770	<i>Total Appropriations</i>	155,519	148,095
SS J110.01001	<i>Revenue - Charges Billed to Homeowners</i>	-20,558	-15,668
	<i>Amount to be Raised by Taxes</i>	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 Alystyne)</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>
<i>Town Board - A1010</i>	<i>Councilperson (4 Positions)</i>	N/A	21,881
<i>Justice Court - A1110</i>	<i>Town Justice (2 Positions)</i>	N/A	49,385
<i>Town Supervisor - A1220</i>	<i>Town Supervisor Secretary to the Supervisor</i>	N/A 21	117,603 51,173 - 66,962
<i>Finance Department - A1310</i>	<i>Director of Finance Senior Payroll Clerk</i>	30 21	103,182 - 135,025 51,173 - 66,962
<i>Personnel Department - A1430</i>	<i>Director of Personnel</i>	26	75,562 - 98,881
<i>Information Technology - A1325</i>	<i>Network Administrator Systems Assistant</i>	25 22	69,900 - 91,471 55,326 - 72,393
<i>Assessing - A1355</i>	<i>Town Assessor Assistant Assessor</i>	28 23	88,299 - 115,548 59,808 - 78,266
<i>Town Clerk & Receiver of Taxes A1330 & A1410</i>	<i>Town Clerk - Receiver of Taxes</i>	26	75,562 - 98,881
<i>Town Attorney - A1420</i>	<i>Town Attorney</i>	N/A	77,972
<i>Cable Access - A1989</i>	<i>Cable TV Coordinator</i>	23	59,808 - 78,266
<i>Law Enforcement - A3120</i>	<i>Chief of Police</i>	N/A	158,590
<i>Parks & Recreation - A7020 & A7110</i>	<i>Director of Parks and Recreation</i>	28	88,299 - 115,548
<i>Historian - A7510</i>	<i>Historian</i>	N/A	6,305
<i>Public Works - B1490</i>	<i>Director of Community Development Town Engineer</i>	27 28	81,682 - 106,890 88,299 - 115,548
<i>Highway Department - A5010</i>	<i>Highway Superintendent</i>	29	95,451 - 124,907
<i>Communications Department - A8989</i>	<i>Director of Communications</i>	24	64,658 - 84,611
<i>Library - L7410</i>	<i>Library Director</i>	N/A	117,420
<i>Sewer - G8110 G8130</i>	<i>Deputy Commissioner of Public Works - Sewer Chief Wastewater Treatment Plant Operator</i>	28 31	88,299 - 115,548 111,540 - 145,962
<i>Conservation Board - A8090</i>	<i>Conservation Board Members - Aggregate Total</i>	N/A	6,400
<i>Zoning Board of Appeals - B8010</i>	<i>Zoning Board Members - Aggregate Total Deputy Town Attorney - Zoning Board of Appeals</i>	N/A N/A	12,500 23,865
<i>Planning Board - B8020</i>	<i>Compensation Board Members - Aggregate Total Deputy Town Attorney - Planning Board</i>	N/A N/A	12,500 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
<i><u>Grand Totals</u></i>			
	<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