

TOWN OF WEBSTER

2023 Budget

Adopted 10-27-22



Town Supervisor: Thomas J. Flaherty

Town Board Members

William Abbott

John Cahill

Patricia Cataldi

Ginny Nguyen

Town of Webster - 2023 Budget

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TOWN OF WEBSTER
2023 BUDGET MESSAGE

The Town of Webster kicked off the 2023 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 28th and August 4th. A public hearing on the 2023 Preliminary Budget was held on October 13th at 7:30pm.

In order to balance the budget, the Town had to navigate rising annual costs driven by record level inflation. Some of the significant increases include gas & electric \$104,100 (20.5%), diesel & gasoline \$87,880 (30.5%) and capital equipment \$304,030 (18.3%). The budget also includes a \$500,000 transfer to the Sewer Capital Reserve to prepare for the future costs associated with the wastewater treatment plant phase II project and an additional \$134,600 to fund the Town's transition to a townwide drainage district.

In order to finance the rising sewer fund debt service costs, the sewer charge was increased \$40.70 or 21.3% (see below). The Town used a significant amount of surplus in three of the major funds to stay under the New York State tax cap. This resulted in a tax decrease for properties located outside of the Village. The tax rates and sewer charges for 2023 are as follows:

Fund	2023 Tax Rate	2022 Tax Rate	Net Change
Village Property	4.98	4.88	.10
Town Outside of Village	5.31	5.43	(.12)

Sewer Charge	2023 Sewer Rate	2022 Sewer Rate	Net Change
O&M Rate	173.70	158.95	14.75
Capital Charge	58.45	32.50	25.95
Total Sewer Charge	232.15	191.45	40.70

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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 (1.15% for 2023) and the allowable levy growth factor (2.0% for 2023). According to the calculation, the Town's tax levy is limited to \$20,853,966 for 2023. The Final Budget came in at \$20,837,124 which is \$16,842 below the cap. The year-to-year increase is \$622,507 which represents a 3.08% change. The tax levy for 2023 versus 2022 is as follows:

Operating Funds

Fund	2023 Tax Levy	2022 Tax Levy	Net Change
General – Town Wide	14,717,612	14,179,641	537,971
General - Part Town	328,487	95,132	233,355
Highway – Town Wide	747,200	848,234	-101,034
Highway – Part Town	598,500	1,461,100	-862,600
Total Operating Funds	16,391,799	16,584,107	-192,308

Sewer Fund

Cost Center	2023 Tax Levy	2022 Tax Levy	Net Change
O&M Rent	2,617,502	2,364,423	253,079
Capital Charge	913,162	503,791	409,371
Total Sewer Fund	3,530,664	2,868,214	662,450

Special Districts

Fund	2023 Tax Levy	2022 Tax Levy	Net Change
Drainage District	624,600	490,000	134,600
Lighting Districts	21,650	19,550	2,100
Park Districts	85,875	69,581	16,294
Sewer Districts	132,427	132,554	15,541
Water Districts	50,109	49,711	398
Total Special Districts	914,661	761,396	168,933

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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	2023 Tax Levy	2022 Tax Levy	Net Change
Operating Funds	16,391,799	16,584,107	-192,308
Sewer Fund	3,530,664	2,868,214	662,450
Special Districts	930,329	762,296	168,033
Grand Totals	20,852,792	20,214,617	638,175

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. The estimated tax rates for 2023 compared to 2022 are as follows:

Fund	2023 Tax Rate	2022 Tax Rate	Net Change
Village Property	4.98	4.88	.10
Town Outside of Village	5.31	5.43	-.12

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 15,069 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.

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There is also a capital charge which is paid by 15,624 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 past capital projects. The estimated sewer rates for 2023 compared to 2022 are as follows:

Sewer Charge	2023 Sewer Rate	2022 Sewer Rate	Net Change
O&M Rate	173.70	158.95	14.75
Capital Charge	58.45	32.50	25.95
Total Sewer Charge	232.15	191.45	40.70

Revenue

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

- Cablevision Fees \$550,000
- Recreation Programs, Fitness Memberships and Classes \$881,700
- Lodge Rentals \$105,000
- Mortgage Tax \$1,100,000
- Sales Tax \$4,800,000
- Building Permits \$120,000
- Consolidated Highway Improvement Program \$350,000
- NYS & Monroe County Snow and Ice Contracts \$480,000
- Monroe County Highway Improvement Contracts \$425,000
- Parkland Trust Fund - Park & Recreation Fees \$120,271
- Commercial Sewer Charges and Entrance Fees \$750,280

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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 \$140,000 for 2023 versus \$32,200 for 2022. The interest rates have moved up significantly as the US Government continues to battle historically high inflation.

Expenditures

The greatest portion of the Town's budget provides funding for the many services that are provided by the employees. The types of services 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 2023 is \$37,950,486 which includes \$3,046,407 of interfund transfers. These interfund transfers effectively gross up the expenditures and revenue. The net estimated expenditures for 2023 is equal to \$34,904,079 and are broken down as follows:

Expenditure Category	Amount	Percentage
Employee Compensation	14,642,699	42.0%
Employee Benefits	6,455,600	18.5%
Retiree Employee Benefits	1,828,000	5.2%
Capital Purchases	1,960,880	5.6%
Contractual Costs	7,580,162	21.7%
Debt Service	1,836,738	5.3%
Transfers to Reserves & Capital Fund	600,000	1.7%
Total	34,904,079	100.0%

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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. The blue-collar and white-collar contracts are being negotiated for 2023 so the budget does not include a cost-of-living increase. The police contract provides a 2.5% wage increase for 2023. The employee benefits are driven by the terms of each agreement.

Due to growth in population, infrastructure maintenance needs and a demand for services the Town has had to add a number of employees. The 2023 budget includes several new positions which include a cable access production assistant, two laborers for the Highway Department and one for the Sewer Department.

Debt service represents 5.3% of the budget. It consists of serial bond principal and interest payments for prior debt incurred to complete various building and infrastructure projects. The Town anticipates borrowing on a one-year bond anticipation note in January 2023. This will be used to finance the Sandbar Park project and the Wastewater Treatment Phase II project. The interest due on this note will be included in the 2024 budget.

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The remaining budget is made up of capital purchases (5.6%), contractual costs (21.7%) and transfers to reserves and capital fund (1.7%). Some of the key items within these categories are as follows:

- The Assessing Department will continue toward a full reassessment by incurring \$50,000 to contract with a consultant who will serve as the revaluation project manager. This is a three-year plan which will affect the 2023 through 2025 assessment rolls.
- The Police Department is slated to replace three marked Ford Explorers at a cost of \$105,000.
- As an alternative to purchasing, the Town entered into a fleet management program which provides leased vehicles to various departments. The cost for 2023 will be \$133,700. It will be offset by the proceeds from the sale of existing vehicles.
- The library leases space in the Webster Plaza. The cost of \$468,029 has increased from 2022. It consists of \$264,292 for rent as well as common area maintenance charges and real estate taxes of \$203,737.
- The Highway Department is scheduled to replace a number of vehicles within its fleet. The planned replacements include a loader \$250,000, ten-wheel truck \$295,000, mini excavator \$180,000, mowing tractor \$130,000 and a backhoe for \$125,000.
- The Town's Sewer Department has a contract for sludge hauling and disposal that is expected to cost \$448,000 in 2023.

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- The sewer pump station capital improvements have been budgeted at \$260,000. This includes \$13,000 for pumps at Wall Road, \$48,000 for a generator at Glenview, \$15,000 for eradicators at Stockbridge, \$28,000 for panels at Millcreek and Summit Beach, \$76,000 to relocate check valves and install a rail system at Shoecraft, \$29,000 for repairs at Glenn Edith and \$51,000 for two pumps and rail system for Pioneer.
- Capital improvements to the sewer collection system have been budgeted at \$95,000. This includes \$35,000 to replace problem lateral lines, \$30,000 to replace deteriorated discharge manholes and \$30,000 for line issues noted while televising sewer lines.
- The Sewer Fund budget also includes a \$500,000 transfer to the capital reserve which will be utilized for future capital projects.

The Town is fortunate to have accumulated surplus from prior years, which is available to stabilize the tax rate. The 2023 budget includes appropriations from fund balance that total \$2,407,475. This includes \$1,811,000 from the operating funds, \$450,000 from the sewer fund balance and \$146,475 from the remaining funds and special districts. Overall, the 2023 budget is fiscally sound even though we are working through some of the toughest inflation in history. 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 2023 ADOPTED BUDGET						
<u>OPERATING FUNDS</u>		APPROPRIATIONS	LESS	LESS	2023	2022
	<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	\$19,413,687	\$4,033,075	\$663,000	\$14,717,612	\$14,179,641
B	GENERAL - PART TOWN	\$1,367,987	\$589,500	\$450,000	\$328,487	\$95,132
DA	HIGHWAY - TOWN WIDE	\$2,050,450	\$1,303,250	\$0	\$747,200	\$848,234
DB	HIGHWAY - PART TOWN	\$6,358,000	\$5,061,500	\$698,000	\$598,500	\$1,461,100
TOTAL-OPERATING FUNDS		\$29,190,124	\$10,987,325	\$1,811,000	\$16,391,799	\$16,584,107
Increase 2022 to 2023		\$1,041,628	3.70%		(\$192,308)	-1.16%
Town Wide Funds Cover all 16,522 Parcels in the Town and Part Town Funds Cover the 15,131 Parcels Outside the Village of Webster						
<u>TOWN SEWER (Outside the Village with Access to Sanitary Sewers; Capital Units = 15,624 / O & M Units = 15,069)</u>						
G	SEWER FUND	CAPITAL	\$1,434,214	\$521,052	\$0	\$913,162
		O & M	\$3,719,886	\$652,384	\$450,000	\$2,617,502
		TOTAL	\$5,154,100	\$1,173,436	\$450,000	\$2,868,214
<u>SPECIAL DISTRICTS & OTHER FUNDS</u>						
SD	DRAINAGE DISTRICT		\$645,600	\$21,000	\$0	\$624,600
SL	LIGHTING DISTRICTS		\$30,100	\$4,750	\$3,700	\$21,650
SP	PARK DISTRICTS		\$85,875	\$0	\$0	\$85,875
SS	SEWER DISTRICTS		\$148,095	\$15,668	\$0	\$132,427
SW	WATER DISTRICTS		\$55,570	\$5,461	\$0	\$50,109
E	PARKLAND TRUST FUND		\$163,771	\$123,271	\$40,500	\$0
L	LIBRARY **		\$2,374,976	\$2,374,976	\$0	\$0
V	DEBT SERVICE FUND		\$102,275	\$0	\$102,275	\$0
TOTAL-SPECIAL DIST. & OTHER		\$3,606,262	\$2,545,126	\$146,475	\$914,661	\$762,296
OPERATING, SPECIAL DIST. & OTHER		\$37,950,486	\$14,705,887	\$2,407,475	\$20,837,124	\$20,214,617
Increase 2022 to 2023		\$2,086,926	5.82%	\$622,507	3.08%	
<p>* The estimated expenses and revenues include interfund transfers in the amount of \$3,046,407.</p> <p>** The Library Fund is incorporated into the General Fund Town Wide amount to be raised by taxes.</p>						
<u>TAX RATE ESTIMATES</u>						
		<u>2023</u>	<u>2022</u>	<u>\$ Increase</u>	<u>% Increase</u>	
VILLAGE PROPERTY		\$4.98	\$4.88	0.1036	2.12%	
TOWN OUTSIDE VILLAGE		\$5.31	\$5.43	(0.1231)	-2.27%	
SEWER RENT (CAPITAL + O & M)		\$232.15	\$191.45	\$40.70	21.26%	
SEWER O & M		\$173.70	\$158.95	Operation of Collection System & Treatment Plant		
SEWER CAPITAL		\$58.45	\$32.50	Capital Plant Improvements, Equipment and Debt		
TOTAL		\$232.15	\$191.45			
DRAINAGE DISTRICT - LEVY PER UNIT		\$624,600	15,111 Units	\$41.33		\$42.00

**TOWN OF WEBSTER
ADOPTED BUDGET
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

<u>GENERAL FUND - TOWN WIDE</u>		2023	2022
DEPARTMENT/FUND	DESCRIPTION		
<u>TOWN BOARD</u>			
A1010.10000	<i>Councilmen's Salaries (\$20,776 each)</i>	83,104	83,104
A1010.40000	<i>Conference Expense</i>	500	500
	<i>Amount to be Raised by Taxes</i>	<u>83,604</u>	<u>83,604</u>
<u>JUSTICE COURT</u>			
A1110.10002	<i>Justices' Salaries (\$46,892 for each)</i>	93,783	93,783
A1110.10004	<i>Clerical Assistance</i>	141,061	117,468
A1110.10023	<i>Part-time Personnel</i>	50,550	73,275
A1110.10039	<i>Overtime Pay</i>	750	700
A1110.10041	<i>Part-time Court Security Personnel</i>	0	17,280
A1110.20000	<i>Capital Purchases</i>	1,500	3,300
A1110.20011	<i>Computer Equipment & Licensing</i>	3,500	0
A1110.40004	<i>Conference Expense</i>	3,500	3,500
A1110.40057	<i>Court Security Contractual Expense</i>	40,000	0
A1110.40140	<i>Supplies</i>	5,700	5,500
A1110.40503	<i>Copier/Computer Software & Maintenance</i>	400	250
	<i>Total Appropriations</i>	<u>340,744</u>	<u>315,056</u>
A290.02610	<i>Revenue - Fines</i>	170,000	175,000
	<i>Amount to be Raised by Taxes</i>	<u>170,744</u>	<u>140,056</u>
<u>SUPERVISOR</u>			
A1220.10006	<i>Supervisor's Salary</i>	111,665	111,665
A1220.10007	<i>Supervisor's Administrative Assistant</i>	53,599	53,599
A1220.10010	<i>Part-time Personnel</i>	1,000	1,000
A1220.20011	<i>Computer Equipment & Licensing</i>	700	0
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	1,200
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>172,214</u>	<u>171,214</u>
<u>DIRECTOR OF FINANCE</u>			
A1310.10008	<i>Director's Salary</i>	108,244	108,244
A1310.10023	<i>Part-time Personnel-Special Projects</i>	3,000	6,000
A1310.10039	<i>Overtime Pay</i>	9,000	12,000
A1310.10116	<i>Compensation - Employees</i>	244,143	237,301
A1310.20000	<i>Capital - Furnishings and Equipment</i>	500	500
A1310.20011	<i>Computer Equipment & Licensing</i>	2,750	0
A1310.40000	<i>Seminars & Conferences</i>	4,200	4,200
A1310.40007	<i>Fixed Asset Inventory Software</i>	6,750	250
A1310.40008	<i>Financial Consultants</i>	10,800	10,800
A1310.40032	<i>Office Supplies</i>	5,100	5,100
A1310.40035	<i>Machine Lease</i>	1,200	1,300
A1310.40066	<i>Software License Fees</i>	73,816	36,400
A1310.40067	<i>Computer System Administration</i>	7,300	7,100
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	8,000
	<i>Total Appropriations</i>	<u>480,253</u>	<u>437,645</u>
A510.05031	<i>Transfer From Other Funds - Sewer</i>	60,000	60,000
	<i>Amount to be Raised by Taxes</i>	<u>420,253</u>	<u>377,645</u>
<u>AUDIT ACCOUNTING</u>			
A1320.40011	<i>Independent Audit & Agreed Upon Procedures</i>	34,000	33,500
	<i>Amount to be Raised by Taxes</i>	<u>34,000</u>	<u>33,500</u>

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>TECHNOLOGY</u>			
A1325.10009	<i>Director's Salary</i>	84,796	84,796
A1325.10012	<i>Network Technician</i>	63,773	63,773
A1325.10116	<i>Employee Compensation - Help Desk</i>	41,420	35,000
A1325.20011	<i>Capital Purchases</i>	49,480	109,500
A1325.40000	<i>Director Training & Seminars</i>	1,800	1,800
A1325.40032	<i>Office Supplies</i>	200	200
A1325.40053	<i>Smart Phones</i>	2,100	2,100
A1325.40067	<i>Computer System Technical Support</i>	28,500	37,000
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>	15,000	14,400
	<i>Amount to be Raised by Taxes</i>	287,969	349,469
<u>TAX COLLECTION</u>			
A1330.10010	<i>Tax Collector's Salary (50%)</i>	41,096	41,096
A1330.10023	<i>Part-Time Employees</i>	34,372	32,968
A1330.10039	<i>Overtime</i>	500	500
A1330.10116	<i>Compensation - Employees</i>	41,512	39,932
A1330.20011	<i>Computer Equipment & Licensing</i>	3,450	0
A1330.40030	<i>Printing & Postage</i>	11,700	9,050
A1330.40140	<i>Department Expenses</i>	2,000	975
	<i>Total Appropriations</i>	134,630	124,521
A130.01090	<i>Revenue: Interest & Penalties on Taxes</i>	180,000	185,000
	<i>Excess Revenue Over Appropriations</i>	-45,370	-60,479
<u>ASSESSING DEPARTMENT</u>			
A1355.10014	<i>Assessor's Salary</i>	97,801	97,801
A1355.10016	<i>Assistant Assessor</i>	69,100	69,100
A1355.10023	<i>Part-Time Employees</i>	58,000	56,515
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>	165,436	158,582
A1355.20000	<i>Capital Purchases</i>	0	1,000
A1355.20011	<i>Computer Equipment & Licensing</i>	5,900	0
A1355.40015	<i>Memberships</i>	1,408	1,383
A1355.40017	<i>Deeds - Monroe County</i>	800	800
A1355.40018	<i>Computer Expense</i>	406	525
A1355.40019	<i>Office Supplies</i>	2,500	3,678
A1355.40022	<i>Staff Training & Conferences</i>	3,220	2,950
A1355.40024	<i>Contractual Services</i>	800	800
A1355.40025	<i>Appraisal & Legal Contractual Expense</i>	9,800	11,800
A1355.40027	<i>Reassessments</i>	50,000	70,000
A1355.40066	<i>Software Maintenance Contracts</i>	9,179	3,739
A1355.40101	<i>Vehicle Operating Lease Expense</i>	1,800	0
A1355.40166	<i>Automobile Maintenance</i>	1,000	1,120
	<i>Amount to be Raised by Taxes</i>	492,650	495,293
<u>TOWN CLERK DEPARTMENT</u>			
A1410.10018	<i>Town Clerk's Salary (50%)</i>	41,096	41,096
A1410.10020	<i>Part-time Personnel</i>	22,620	0
A1410.10023	<i>Deputy Town Clerk</i>	58,995	58,895
A1410.10039	<i>Town Clerk Personnel Overtime</i>	500	500
A1410.10116	<i>Compensation - Employees</i>	38,376	68,439
A1410.20011	<i>Computer Equipment & Licensing</i>	6,375	0
A1410.40030	<i>Printing and Advertising</i>	8,500	10,000
A1410.40031	<i>Postage</i>	18,245	21,845
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>	10,350	9,900
A1410.40031	<i>Payroll Time Recording Software</i>	700	630
A1410.40080	<i>Subscriptions & Publications</i>	1,250	1,250
A1410.40140	<i>Conference & Transportation</i>	2,300	2,080
A1410.40206	<i>EZ Passes</i>	1,575	2,100
	<i>Total Appropriations</i>	218,582	224,435

DEPARTMENT/FUND	DESCRIPTION	2023	2022
	<u>Revenue</u>		
A210.01255	<i>Town Clerk Fees</i>	7,500	7,500
A210.01256	<i>Bad Check Charges</i>	400	400
A210.01260	<i>EZ Pass Fees</i>	1,875	1,800
A210.01265	<i>Special Event</i>	0	2,000
A210.01550	<i>Dog Control Fees</i>	1,000	0
A230.02211	<i>WCSD Tax Collection Reimbursement</i>	2,700	0
A270.02510	<i>Towing Permits</i>	500	500
A270.02530	<i>Games of Chance</i>	100	500
A270.02544	<i>Dog License</i>	35,000	35,000
A270.02545	<i>Peddlers License</i>	4,900	3,000
A270.02590	<i>Dog Seizure</i>	1,100	2,000
	<i>Total Revenue</i>	55,075	52,700
	<i>Amount to be Raised by Taxes</i>	163,507	171,735
<u>TOWN ATTORNEY</u>			
A1420.10025	<i>Town Attorney's Salary</i>	74,035	74,035
A1420.40036	<i>Town Attorney's Expenses</i>	4,000	4,000
A1420.40080	<i>Subscriptions and Publications</i>	1,800	1,700
	<i>Amount to be Raised by Taxes</i>	79,835	79,735
<u>PERSONNEL</u>			
A1430.10008	<i>Director of Personnel</i>	91,800	91,800
A1430.10023	<i>Part-time Employee</i>	12,000	12,000
A1430.20000	<i>Capital Purchases</i>	500	500
A1430.20011	<i>Computer Equipment & Licensing</i>	525	0
A1430.40000	<i>Safety and Department Based Training</i>	4,500	4,500
A1430.40032	<i>Office Supplies</i>	1,000	1,000
A1430.40036	<i>Personnel Legal Expense</i>	4,000	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>	3,000	3,000
A1430.40234	<i>Background Checks</i>	2,500	2,500
	<i>Amount to be Raised by Taxes</i>	144,125	143,600
<u>ELECTIONS</u>			
A1450.10026	<i>Town Labor</i>	0	1,200
A1450.40039	<i>Election Inspectors</i>	0	57,120
A1450.40040	<i>Election Inspectors - Chairpersons</i>	0	2,000
A1450.40042	<i>Training Expense</i>	0	5,250
	<i>Total Appropriations</i>	0	65,570
A230.02020	<i>Revenue - Board of Elections Reimbursement</i>	0	64,370
	<i>Amount to be Raised by Taxes</i>	0	1,200
<u>BUILDING MAINTENANCE</u>			
A1620.10060	<i>Highway Labor</i>	5,000	0
A1620.20014	<i>Capital Improvements</i>	30,000	30,000
A1620.40044	<i>Maintenance</i>	45,000	45,000
A1620.40046	<i>Public Works General Improvements</i>	5,000	5,000
A1620.40048	<i>Town Building Cleaning Service</i>	25,000	16,002
A1620.40050	<i>Refuse Service</i>	4,500	4,500
A1620.40054	<i>Telephone Service (50% to B fund)</i>	11,000	11,000
A1620.40160	<i>Internet Service (50% to B fund)</i>	9,000	9,000
A1620.40752	<i>Utilities - Natural Gas (50% to B fund)</i>	21,000	8,500
A1620.40754	<i>Utilities - Electric (50% to B fund)</i>	30,000	25,000
A1620.40756	<i>Utilities - Water</i>	1,500	1,000
	<i>Amount to be Raised by Taxes</i>	187,000	155,002

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>TOWN INSURANCE</u>			
A1910.40068	<i>Insurance - Official Bonds</i>	5,000	4,200
A1910.40070	<i>Insurance - SMP Policy</i>	330,000	318,000
	Total Appropriations	335,000	322,200
A510.05031	<i>Transfer From Other Funds - Sewer</i>	40,000	45,000
	Amount to be Raised by Taxes	295,000	277,200
<u>CABLE ACCESS</u>			
A1989.10000	<i>Programming Director</i>	66,015	66,015
A1989.10023	<i>Part-Time Employees</i>	4,000	4,000
A1989.10116	<i>Cable Production Assistant Salary</i>	45,000	0
A1989.20011	<i>Computer Equipment & Licensing</i>	2,700	0
A1989.20020	<i>Equipment</i>	8,300	11,000
A1989.40054	<i>Telephone & Internet</i>	1,150	1,100
A1989.40086	<i>Supplies and Repairs</i>	1,100	1,100
A1989.40088	<i>Promotion</i>	1,000	600
A1989.40203	<i>Website Design & Maintenance</i>	24,800	10,500
	Total Appropriations	154,065	94,315
A150.01170	<i>Revenue - Cablevision Fees</i>	550,000	550,000
	Excess Revenue Over Appropriations	-395,935	-455,685
<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>Judgments & Claims</i>	5,000	2,500
A1990.40091	<i>Contingency</i>	170,000	100,000
	Amount to be Raised by Taxes	180,700	108,200
<u>LAW ENFORCEMENT</u>			
A3120.10035	<i>Chief of Police's Salary</i>	150,170	150,170
A3120.10036	<i>Officers' Salaries</i>	3,287,626	3,191,087
A3120.10037	<i>Salary Compensation for Retirements</i>	100,000	125,000
A3120.10038	<i>Officer's Non-Comp Holiday Pay</i>	50,000	150,000
A3120.10039	<i>Police Overtime</i>	205,000	200,000
A3120.10040	<i>DWI Overtime - Grant Reimbursed</i>	8,000	0
A3120.10041	<i>Officer's Comp Time Buy Out</i>	140,000	0
A3120.10042	<i>Reimbursable Police Compensation</i>	50,000	0
A3120.10045	<i>Clerical Salaries</i>	231,774	226,880
A3120.10046	<i>Clerical Overtime</i>	300	300
A3120.10047	<i>Part Time Employee Wages</i>	18,340	17,400
A3120.10048	<i>School Crossing Guards</i>	6,500	6,200
A3120.10049	<i>Tobacco Compliance - Under Age</i>	2,400	0
A3120.10051	<i>Overtime School Resource Officers</i>	20,000	10,000
A3120.20011	<i>Computer Equipment & Licensing</i>	23,250	0
A3120.20024	<i>Capital Purchases - Office</i>	10,000	10,000
A3120.20025	<i>Capital Purchases - Miscellaneous</i>	12,000	15,500
A3120.20026	<i>Capital Purchases - Firearms</i>	10,000	10,000
A3120.20028	<i>Capital Purchases - Tech Services</i>	10,000	10,000
A3120.20029	<i>Capital Purchases - Vehicle Accessories</i>	27,600	24,500
A3120.20032	<i>Capital Purchases - Vehicle</i>	105,000	100,000
A3120.20033	<i>Capital Purchases - DWI</i>	2,600	2,600
A3120.40004	<i>Professional Development</i>	2,500	2,000
A3120.40024	<i>Court Costs for Retired Officers</i>	1,000	2,000

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>(LAW ENFORCEMENT CONTINUED)</u>			
A3120.40053	<i>Cellular Telephones</i>	6,700	6,500
A3120.40096	<i>Office Expense</i>	6,000	2,000
A3120.40100	<i>Equipment Lease Expense</i>	4,000	4,000
A3120.40102	<i>Service Contracts</i>	30,250	30,000
A3120.40104	<i>Shipping Expense</i>	150	150
A3120.40106	<i>Telephone Expense</i>	7,000	6,500
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>	6,000	5,500
A3120.40122	<i>Technical Contracts</i>	150	150
A3120.40124	<i>Vehicle Repairs</i>	35,000	32,000
A3120.40126	<i>Vehicle Tires</i>	17,000	17,000
A3120.40128	<i>Vehicle Gasoline</i>	100,000	60,000
A3120.40130	<i>Vehicle Oil</i>	4,500	4,500
A3120.40132	<i>Clothing Expense - Uniforms & Vests</i>	40,000	30,000
A3120.40133	<i>Employee Assistance Program Expense</i>	0	500
A3120.40134	<i>Physical Expense</i>	3,500	3,000
A3120.40136	<i>Training Expense</i>	8,500	5,000
A3120.40138	<i>Miscellaneous Expense</i>	4,000	2,500
A3120.40140	<i>Supplies</i>	4,000	3,000
A3120.40304	<i>Uniform Cleaning</i>	9,600	9,600
<i>Total Appropriations</i>		4,776,410	4,491,537
<u>Police Revenue</u>			
A230.02260	<i>School Resource Officers - Webster CSD</i>	220,000	216,000
A330.02653	<i>Police Reports</i>	1,500	2,500
A330.02673	<i>Police Fingerprinting</i>	4,000	4,000
A330.02772	<i>DWI - County & Other</i>	8,000	10,000
A330.02773	<i>Police Grants - Bullet Proof Vests</i>	0	3,000
A330.02783	<i>Police Alarm Fines</i>	900	900
<i>Total Revenue</i>		234,400	236,400
<i>Amount to be Raised by Taxes</i>		4,542,010	4,255,137
<u>FIRE MARSHAL</u>			
A3410.10039	<i>Overtime</i>	2,000	2,000
A3410.10070	<i>Fire Marshal's Salary</i>	81,984	78,717
A3410.10071	<i>Part-time Assistant Fire Marshal</i>	31,200	30,000
A3410.20011	<i>Computer Equipment & Licensing</i>	1,100	0
A3410.40053	<i>Cellular Telephones</i>	600	300
A3410.40136	<i>Training & Seminar</i>	1,750	1,750
A3410.40140	<i>Supplies</i>	900	900
A3410.40162	<i>Auto Maintenance</i>	2,500	1,100
A3410.40166	<i>Fuel</i>	3,000	1,800
<i>Total Appropriations</i>		125,034	116,567
A210.01540	<i>Revenue - Fire Inspection Fees</i>	8,000	0
<i>Amount to be Raised by Taxes</i>		117,034	116,567

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>ANIMAL CONTROL</u>			
A3510.10039	<i>Overtime</i>	2,000	2,000
A3510.10075	<i>Animal Control Officer's</i>	25,000	20,000
A3510.10076	<i>Animal Control Officer's Part-time Assistance</i>	21,000	5,000
A3510.20054	<i>Equipment</i>	1,000	250
A3510.40053	<i>Cellular Telephones</i>	250	200
A3510.40136	<i>Training</i>	500	500
A3510.40140	<i>Supplies</i>	400	400
A3510.40162	<i>Truck Expense</i>	1,000	1,000
A3510.40164	<i>Care & Disposal of Animals</i>	3,500	3,300
A3510.40166	<i>Fuel Expense</i>	2,000	0
A3510.40258	<i>Dog Enumeration</i>	400	400
	<i>Amount to be Raised by Taxes</i>	57,050	33,050
<u>SPECIAL POLICE</u>			
A3640.20055	<i>Equipment</i>	0	8,500
A3640.40166	<i>Fuel</i>	0	700
A3640.40170	<i>Communications and Supplies</i>	0	5,000
A3640.40304	<i>Uniforms</i>	0	3,500
	<i>Amount to be Raised by Taxes</i>	0	17,700
<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>	102,000	102,000
A5010.10078	<i>Compensation - Employees</i>	109,050	104,725
A5010.10023	<i>Compensation Part-time Employees</i>	5,000	5,000
A5010.10039	<i>Overtime</i>	550	550
A5010.10079	<i>General Improvements</i>	45,000	45,000
A5010.20011	<i>Computer Equipment & Licensing</i>	5,000	0
A5010.20058	<i>Purchase - Equipment</i>	1,000	1,000
A5010.20059	<i>Capital Improvements to Buildings</i>	15,000	15,000
A5010.40035	<i>Office Equipment</i>	1,800	1,800
A5010.40050	<i>Refuse Service</i>	3,000	3,000
A5010.40059	<i>Security System Monitoring</i>	7,500	21,200
A5010.40128	<i>Gasoline Pump Maintenance</i>	2,000	2,000
A5010.40140	<i>Training</i>	5,000	2,000
A5010.40176	<i>Cleaning</i>	12,250	12,250
A5010.40178	<i>General Improvements</i>	30,000	30,000
A5010.40180	<i>Programmer/Training</i>	7,200	7,200
A5010.40182	<i>Highway - Building Cleaning Supplies</i>	3,700	3,700
A5010.40257	<i>Answer Service</i>	1,000	1,000
A5010.40752	<i>Utilities - Natural Gas</i>	28,000	15,000
A5010.40754	<i>Utilities - Electric</i>	27,000	18,000
A5010.40756	<i>Utilities - Water</i>	2,600	2,500
	<i>Amount to be Raised by Taxes</i>	413,650	392,925

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>STREET LIGHTING/SIGNS/SIGNALS</u>			
A5182.10078	<i>Road Sign Labor</i>	10,000	8,000
A5182.40184	<i>Road Signs & Striping</i>	55,000	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>	30,000	25,000
	<i>Amount to be Raised by Taxes</i>	99,750	92,750
<u>PUBLICITY</u>			
A6410.40204	<i>Town Newspaper</i>	43,000	43,000
	<i>Amount to be Raised by Taxes</i>	43,000	43,000
<u>VETERANS EXPENSE</u>			
A6510.40208	<i>Veterans Expenses</i>	3,000	3,000
	<i>Amount to be Raised by Taxes</i>	3,000	3,000
<u>PROGRAM FOR AGING</u>			
A6772.10083	<i>Programs</i>	3,500	3,500
A6772.10084	<i>Nutrition Personnel</i>	14,000	13,500
A6772.10091	<i>Senior Program Personnel</i>	60,550	58,165
A6772.20000	<i>Capital Purchases</i>	0	1,500
A6772.20011	<i>Computer Equipment & Licensing</i>	350	0
A6772.40140	<i>Mileage</i>	600	600
A6772.40208	<i>Food</i>	2,500	3,500
A6772.40209	<i>Provisions</i>	42,000	50,000
A6772.40210	<i>Supplies & Miscellaneous</i>	2,700	3,000
A6772.40218	<i>Elderly Contractual Services (Lifespan)</i>	3,700	3,700
A6772.40221	<i>WSPS (Webster Senior Transportation)</i>	7,500	7,000
A6772.40301	<i>Senior Programs</i>	6,500	6,500
	<i>Total Appropriations</i>	143,900	150,965
<i><u>Revenue - Program For the Aging</u></i>			
A210.02009	<i>Senior Recreation</i>	3,000	3,000
A210.02028	<i>Nutrition Revenue</i>	10,000	10,000
A410.03772	<i>Reimbursement - County</i>	50,000	60,000
	<i>Total Revenue</i>	63,000	73,000
	<i>Amount to be Raised by Taxes</i>	80,900	77,965
<u>ECONOMIC OPPORTUNITY DEVELOPMENT</u>			
A6989.40008	<i>WEDA - Economic Coalition</i>	25,000	25,000
	<i>Amount to be Raised by Taxes</i>	25,000	25,000

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>RECREATION</u>			
A7020.10039	<i>Overtime Full-Time Staff</i>	2,500	3,000
A7020.10085	<i>Commissioner of P&R (50% of \$93,636)</i>	46,818	46,818
A7020.10087	<i>Administrative Support - Part-Time</i>	133,000	140,000
A7020.10088	<i>Recreation Coordinators</i>	78,485	78,382
A7020.10090	<i>Recreation Supervisor Part-Time</i>	28,145	27,600
A7020.10091	<i>Recreation Supervisor</i>	76,714	76,614
A7020.10092	<i>Part-time Personnel - Fitness</i>	40,000	40,000
A7020.10093	<i>Strength Staff - Premier Fitness</i>	45,000	37,000
A7020.10094	<i>Recreation Personnel - Building</i>	14,600	14,500
A7020.10097	<i>Seasonal Personnel</i>	87,000	80,000
A7020.10098	<i>Sports League Personnel</i>	13,000	15,000
A7020.10100	<i>Recreation, Finance & Office Staff</i>	165,088	161,597
A7020.10103	<i>Fitness Specialist</i>	61,704	61,602
A7020.20011	<i>Computer Equipment & Licensing</i>	4,400	0
A7020.20063	<i>Operational Equipment</i>	4,500	4,500
A7020.20076	<i>Fitness Equipment - Capital Purchase</i>	23,000	0
A7020.40032	<i>Office Supplies</i>	4,600	4,800
A7020.40035	<i>Fitness Equip & Copier Leases</i>	4,000	4,000
A7020.40052	<i>Satellite TV for Fitness Center</i>	1,800	1,800
A7020.40053	<i>Cellular Phones</i>	3,000	3,000
A7020.40056	<i>General Repairs & Maintenance</i>	50,000	50,000
A7020.40067	<i>Computer Tech Support</i>	19,200	7,100
A7020.40113	<i>MasterCard & Visa Credit Card Fees</i>	42,000	38,000
A7020.40140	<i>Building Maintenance Contract</i>	65,000	70,000
A7020.40160	<i>Internet Service</i>	4,200	4,200
A7020.40211	<i>Recreation Supplies</i>	15,000	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>	3,000	4,000
A7020.40222	<i>Sports League Subcontractors</i>	75,000	70,000
A7020.40226	<i>Custodial Supplies</i>	22,000	15,000
A7020.40227	<i>Day Trips</i>	55,000	50,000
A7020.40228	<i>Special Programs & Events</i>	32,500	30,000
A7020.40229	<i>Programs Independent Contractors</i>	55,000	55,000
A7020.40231	<i>Entertainment</i>	3,500	3,500
A7020.40232	<i>Sports League and Other Equipment</i>	14,000	14,000
A7020.40234	<i>Pre-employment Background Checks</i>	2,500	2,500
A7020.40246	<i>Concession Stand Purchases</i>	2,000	0
A7020.40247	<i>Fitness Supplies</i>	4,000	4,000
A7020.40300	<i>Refuse Pickup</i>	4,500	3,500
A7020.40752	<i>Utilities - Natural Gas</i>	14,000	5,400
A7020.40754	<i>Utilities - Electric</i>	75,000	75,000
A7020.40756	<i>Utilities - Water</i>	3,500	3,500
<i>Total Appropriations</i>		1,408,754	1,330,413

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>(RECREATION CONTINUED)</u>			
	<u>Revenue - Recreation</u>		
A210.02002	<i>Sports Camps</i>	2,000	2,000
A210.02003	<i>Programs - Recreation WPRCS Staff</i>	280,000	270,000
A210.02004	<i>Programs - Independent Contractors</i>	87,000	85,000
A210.02007	<i>Sports Leagues</i>	127,000	125,000
A210.02011	<i>Silver Fees from MVP & Excellus</i>	45,000	45,000
A210.02012	<i>Recreation Bldg. User Fees</i>	38,000	38,000
A210.02027	<i>Special Events</i>	4,000	3,500
A210.02030	<i>Athletic Facility Rental</i>	17,000	15,000
A210.02035	<i>Fitness Classes</i>	70,000	80,000
A210.02045	<i>Fitness Memberships</i>	140,000	150,000
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>	817,600	821,100
	<i>Amount to be Raised by Taxes</i>	591,154	509,313
 <u>PARK DEPARTMENT</u>			
A7110.10030	<i>Arboretum Labor</i>	2,500	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>Commissioner of P&R (50% of \$93,636)</i>	46,818	46,818
A7110.10086	<i>Parks Director</i>	63,467	63,467
A7110.10100	<i>Parks Foreman</i>	69,638	69,538
A7110.10102	<i>Part-time Park Maintenance Personnel</i>	45,000	45,000
A7110.10104	<i>Full-time Parks Maintenance Personnel</i>	210,627	205,994
A7110.20011	<i>Computer Equipment & Licensing</i>	1,050	0
A7110.20059	<i>Capital Improvements</i>	19,000	30,000
A7110.20063	<i>Capital Purchase - Equipment</i>	27,000	67,000
A7110.20064	<i>Capital Purchase - Park Improvement Fund</i>	20,000	20,000
A7110.20067	<i>Capital Purchase - Parks</i>	2,500	2,700
A7110.40053	<i>Cell Phones</i>	2,000	1,900
A7110.40101	<i>Vehicle Operating Lease Expense</i>	11,800	0
A7110.40166	<i>Fuel</i>	13,000	11,000
A7110.40210	<i>Staff Supplies</i>	3,000	3,000
A7110.40215	<i>Bathroom Cleaning Supplies</i>	4,000	4,000
A7110.40218	<i>Memberships & Training</i>	1,500	1,500
A7110.40239	<i>Rentals</i>	9,000	8,500
A7110.40240	<i>Vehicle Maintenance</i>	9,000	8,000
A7110.40241	<i>Ground Equipment Maintenance</i>	5,500	5,000
A7110.40242	<i>Maintenance Supply</i>	55,000	55,000
A7110.40243	<i>Arboretum Expense</i>	5,000	5,000
A7110.40248	<i>Lawn Service</i>	112,000	110,000
A7110.40300	<i>Refuse</i>	4,800	3,500
A7110.40752	<i>Utilities - Natural Gas</i>	14,000	16,500
A7110.40754	<i>Utilities - Electric</i>	15,000	15,000
A7110.40756	<i>Utilities - Water</i>	14,000	12,500
	<i>Total Parks Appropriations</i>	799,200	826,417
A250.02410	<i>Revenue - Lodge Rentals</i>	105,000	100,000
A330.02665	<i>Revenue - Sale of Equipment</i>	0	10,000
	<i>Amount to be Raised by Taxes</i>	694,200	716,417

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>HISTORIAN</u>			
A7510.10106	<i>Historian's Salary</i>	6,018	6,018
A7510.40032	<i>Office Supplies</i>	1,200	1,000
A7510.40055	<i>Internet Service</i>	1,400	1,300
A7510.40204	<i>Publications</i>	100	100
A7510.40252	<i>Machine Expense</i>	200	150
A7510.40255	<i>Photo Copying</i>	100	100
A7510.40256	<i>Acquisitions & Restorations</i>	200	150
	<i>Amount to be Raised by Taxes</i>	9,218	8,818
<u>CONSERVATION BOARD</u>			
A8090.10073	<i>Board Members</i>	6,000	6,000
A8090.40260	<i>Professional Services</i>	800	800
	<i>Amount to be Raised by Taxes</i>	6,800	6,800
<u>DRAINAGE - OFF ROAD</u>			
A8540.10116	<i>Off Road Drainage Labor</i>	36,000	33,000
A8540.40266	<i>Out of District Drainage</i>	4,000	4,000
A8540.40286	<i>Stormwater Coalition Dues</i>	11,500	11,500
	<i>Amount to be Raised by Taxes</i>	51,500	48,500
<u>DEBT SERVICE</u>			
A9710.60110	<i>Serial Bond Principal (Matures 2025 - 2041)</i>	770,000	750,000
A9710.70110	<i>Serial Bond Interest</i>	154,395	170,271
A9785.60100	<i>Capital Lease Principal (Matures 2022)</i>	0	6,165
A9785.70100	<i>Capital Lease Interest</i>	0	38
A9785.60110	<i>Installment Loan - Principal (Matures 2023)</i>	35,177	33,041
A9785.70110	<i>Installment Loan - Interest</i>	2,282	4,418
	<i>Total Appropriations</i>	961,854	963,933
A510.05031	<i>Transfer From Parkland Trust Fund</i>	0	0
A510.05032	<i>Transfer From Debt Service Fund - V0122</i>	20,000	28,459
	<i>Amount to be Raised by Taxes</i>	941,854	935,474
<u>TRANSFERS TO OTHER FUNDS</u>			
A9901.90000	<i>Transfer to Library Fund</i>	2,298,196	2,235,936
	<i>Amount to be Raised by Taxes</i>	2,298,196	2,235,936

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>EMPLOYEE BENEFITS</u>			
A9010.80000	<i>Retirement Contribution - Employees</i>	320,000	426,400
A9015.80000	<i>Retirement Contribution - Police</i>	900,000	902,000
A9030.80010	<i>Social Security - Employees</i>	303,000	287,000
A9031.80010	<i>Social Security - Police</i>	328,000	271,000
A9040.80015	<i>Worker's Compensation</i>	152,000	160,000
A9040.80016	<i>Claims Related to Worker's Compensation</i>	72,000	72,000
A9050.80018	<i>Unemployment Insurance</i>	10,000	10,000
A9060.12000	<i>Cash Option Medical Insurance Benefit</i>	38,000	34,000
A9060.80022	<i>Hospitalization - Employees</i>	610,000	614,000
A9060.80024	<i>Hospitalization - Retirees</i>	340,000	360,000
A9060.80028	<i>Dental Insurance</i>	35,000	35,000
A9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	90,000	88,600
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	16,000
A9061.80022	<i>Hospitalization - Police</i>	500,000	530,000
A9061.80024	<i>Hospitalization - Police Retirees</i>	980,000	860,000
A9061.80028	<i>Dental Insurance - Police</i>	25,000	25,000
A9061.80030	<i>HRA, HSA Admin Fees & Contributions - Police</i>	65,000	70,000
A9061.80034	<i>Retiree HRA Admin Fees & Contributions - Police</i>	20,000	20,000
	<i>Amount to be Raised by Taxes</i>	4,816,000	4,791,000
<u>OTHER REVENUE</u>			
A110.01030	<i>Special Assessments - Host Community Agree</i>	76,000	76,000
A130.01081	<i>Payments in Lieu of Taxes</i>	290,000	290,000
A250.02401	<i>Interest and Earnings (Includes Reserve)</i>	50,000	7,000
A330.02770	<i>Unclassified Revenue</i>	4,000	4,000
A330.02778	<i>Cell Tower Rental Income</i>	90,000	90,000
A410.02750	<i>State Aid - AIM Related Payments</i>	90,000	90,000
A410.03005	<i>Mortgage Tax</i>	1,100,000	980,000
	<i>Total Other Revenue</i>	1,700,000	1,537,000
<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>			
	<i>Total Town-Wide Appropriations</i>	17,115,491	16,595,734
	<i>Interfund Transfers - Outgoing</i>	2,298,196	2,235,936
	<i>Total Town-Wide Revenues</i>	-3,883,075	-3,804,570
	<i>Interfund Transfers - Incoming</i>	-150,000	-163,459
	<i>Appropriated Fund Balance</i>	-663,000	-684,000
	<i>Amount to be Raised by Taxes</i>	14,717,612	14,179,641

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>GENERAL FUND - PART-TOWN</u>			
<u>PUBLIC WORKS</u>			
B1490.10010	<i>Part-time Employees</i>	30,000	26,000
B1490.10072	<i>Overtime</i>	1,000	1,000
B1490.10109	<i>Director of Community Development</i>	91,500	91,500
B1490.10110	<i>Town Engineer</i>	95,880	95,880
B1490.10111	<i>Full-time Employees</i>	240,683	227,190
B1490.20011	<i>Computer Equipment & Licensing</i>	11,700	0
B1490.20014	<i>Capital Purchase - Equipment & Furnishings</i>	10,000	8,000
B1490.20074	<i>Capital Purchase - Safety & Field Equipment</i>	1,500	1,500
B1490.40032	<i>Office Supplies</i>	3,200	2,000
B1490.40048	<i>Town Hall Cleaning</i>	25,000	16,002
B1490.40053	<i>Cellular Telephones</i>	2,500	2,500
B1490.40054	<i>Telephone</i>	11,000	11,000
B1490.40067	<i>Computer BAS Annual Support & Updates</i>	17,000	17,500
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	0
B1490.40124	<i>Vehicle Repair Expense</i>	2,000	6,000
B1490.40140	<i>Conference Expense</i>	2,000	1,000
B1490.40160	<i>Internet Service</i>	9,000	9,500
B1490.40166	<i>Fuel Expense</i>	3,000	2,500
B1490.40270	<i>Maintenance - Equipment</i>	350	500
B1490.40276	<i>Computer Supplies & Maintenance Contracts</i>	6,700	6,420
B1490.40278	<i>Engineering & Surveying Services</i>	7,500	7,500
B1490.40304	<i>Uniforms</i>	1,000	500
B1490.40332	<i>Engineering GIS Professional Services</i>	7,500	7,500
B1490.40752	<i>Utilities - Natural Gas (50% to A Fund)</i>	21,000	8,500
B1490.40754	<i>Utilities - Electric (50% to A Fund)</i>	30,000	25,000
	Total Appropriations	664,813	581,492
B210.01560	<i>Revenue - Inspection & Engineering Fees</i>	40,000	40,000
	Amount to be Raised by Taxes	624,813	541,492
<u>BUILDING DEPARTMENT</u>			
B3620.10072	<i>Overtime</i>	1,000	1,000
B3620.10115	<i>Building Inspector</i>	73,700	72,770
B3620.10116	<i>Compensation Employees</i>	48,872	46,827
B3620.10117	<i>Assistant Building Inspector</i>	74,399	60,661
B3620.10118	<i>Code Enforcement Compliance Coordinator</i>	60,027	52,000
B3620.20011	<i>Computer Equipment & Licensing</i>	2,800	0
B3620.40023	<i>Professional Services</i>	500	500
B3620.40026	<i>Town Code Compliance</i>	2,000	0
B3620.40032	<i>Office Supplies</i>	500	200
B3620.40101	<i>Vehicle Operating Lease Expense</i>	7,500	0
B3620.40140	<i>Dues & Conference</i>	2,200	0
B3620.40166	<i>Fuel Expense</i>	1,800	1,800
B3620.40282	<i>Vehicle Maintenance</i>	0	500
B3620.40304	<i>Uniforms</i>	250	0
	Total Appropriations	275,548	236,258
B270.02555	<i>Revenue - Building Permits</i>	120,000	120,000
	Amount to be Raised by Taxes	155,548	116,258
<u>ZONING BOARD OF APPEALS</u>			
B8010.10073	<i>Compensation Board Members</i>	8,800	8,800
B8010.10120	<i>Recording Secretary (50%)</i>	30,141	28,719
B8010.10123	<i>Attorney to the Board</i>	22,722	22,722
B8010.10125	<i>Town Attorney to the Board</i>	5,000	0
B8010.40140	<i>Office and Mileage</i>	1,500	1,500
B8010.40184	<i>Signage</i>	800	0
B8010.40279	<i>Legal Expenses</i>	500	500
	Total Appropriations	69,463	62,241
B210.02110	<i>Revenue - Zoning Fees</i>	5,000	5,400
	Amount to be Raised by Taxes	64,463	56,841
<u>PLANNING BOARD</u>			
B8020.10073	<i>Compensation Board Members</i>	12,200	12,200
B8020.10120	<i>Recording Secretary (50%)</i>	30,141	28,719
B8020.10123	<i>Attorney to the Board</i>	22,722	22,722
B8020.40140	<i>Office and Mileage</i>	800	600
B8020.40184	<i>Signage</i>	800	0
	Total Appropriations	66,663	64,241
B210.02115	<i>Planning Board Fees</i>	7,500	8,500
	Amount to be Raised by Taxes	59,163	55,741

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>EMPLOYEE BENEFITS</u>			
B9010.80000	<i>Retirement Contribution</i>	85,000	104,000
B9030.80010	<i>Social Security</i>	68,000	67,000
B9040.80015	<i>Worker's Compensation</i>	11,200	11,500
B9060.12000	<i>Cash Option Medical Insurance Benefit</i>	6,000	4,000
B9060.80022	<i>Hospitalization</i>	60,000	106,000
B9060.80024	<i>Hospitalization - Retirees</i>	40,000	35,000
B9060.80028	<i>Dental Insurance</i>	6,500	6,500
B9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	14,000	17,000
B9060.80034	<i>Retiree HRA Admin Fees & Contributions</i>	800	800
	<i>Amount to be Raised by Taxes</i>	291,500	351,800
<u>OTHER REVENUE</u>			
B110.01120	<i>Non-Property Tax Distribution-Sales Tax - 8%</i>	384,000	774,000
B250.02401	<i>Interest and Earnings (Includes Reserve)</i>	6,000	500
B270.02556	<i>Certificate of Occupancy</i>	6,000	7,000
B330.02770	<i>Unclassified Revenue</i>	1,000	1,000
B330.02771	<i>Performance Deposit Fees</i>	0	500
	<i>Total Other Revenue</i>	397,000	783,000
<u>TRANSFERS FROM OTHER FUNDS</u>			
B510.05031	<i>Interfund Transfer - Sewer Department</i>	20,000	40,000
<u>GENERAL FUND: PART-TOWN RECAP</u>			
B599.40092	<i>Part Town Appropriations</i>	1,367,987	1,296,032
B110.01001	<i>Part Town Revenues</i>	-569,500	-956,900
	<i>Interfund Transfers - Incoming</i>	-20,000	-40,000
	<i>Appropriated Fund Balance</i>	-450,000	-204,000
	<i>Amount to be Raised by Taxes</i>	328,487	95,132

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>HIGHWAY FUND: TOWN-WIDE</u>			
<u>EQUIPMENT</u>			
C5130.10072	<i>Overtime</i>	2,550	2,550
C5130.10116	<i>Compensation - Employees</i>	220,000	204,000
C5130.10117	<i>Labor - Hazard Material</i>	1,500	1,500
C5130.10172	<i>Overtime - Hazard Material</i>	2,200	2,200
C5130.20059	<i>Small Equipment</i>	20,000	20,000
C5130.20074	<i>Safety Equipment</i>	6,500	6,500
C5130.20082	<i>Purchases - Equipment</i>	980,000	925,000
C5130.40000	<i>Safety Training</i>	2,700	2,700
C5130.40101	<i>Vehicle Operating Lease Expense</i>	50,000	0
C5130.40140	<i>Tools/Supplies/Trash</i>	15,500	15,500
C5130.40234	<i>Background Checks</i>	2,300	2,300
C5130.40302	<i>Equipment Repair & Maintenance</i>	450,000	420,000
C5130.40303	<i>Hazardous Waste</i>	5,500	5,500
C5130.40304	<i>Uniform Rental</i>	27,000	26,850
C5130.40305	<i>CDL Drug Testing</i>	2,000	2,000
	<i>Total Appropriations</i>	1,787,750	1,636,600
<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	400
C250.02416	<i>Rental Equip. - Other Governments (Monroe Co.)</i>	100,000	75,000
C250.02418	<i>Rental Equipment - Other</i>	500	500
C250.02419	<i>Rental Equipment - Monroe County Projects</i>	100,000	0
C330.02665	<i>Sale of Equipment</i>	125,000	110,000
C410.02750	<i>State Aid - AIM Related Payments</i>	33,750	33,750
C410.03501	<i>CHIPS - Consolidated Highway Improve Program</i>	250,000	150,000
	<i>Total Revenue</i>	803,250	559,650
C510.05031	<i>Transfer From Highway PT Fund - Equipment Rental</i>	500,000	500,000
	<i>Total Revenue and Interfund Transfer</i>	1,303,250	1,059,650
	<i>Amount to be Raised by Taxes</i>	484,500	576,950
<u>DEBT SERVICE</u>			
C9710.60110	<i>Serial Bond Principal (Matures 2027)</i>	50,000	50,000
C9710.70110	<i>Serial Bond Interest</i>	5,400	6,294
	<i>Total Appropriations</i>	55,400	56,294
C510.05032	<i>Transfer from Debt Service Fund - BAN Premium</i>	0	310
	<i>Amount to be Raised by Taxes</i>	55,400	55,984
<u>EMPLOYEE BENEFITS</u>			
C9010.80000	<i>Retirement Contribution</i>	34,000	42,000
C9030.80010	<i>Social Security</i>	24,000	23,000
C9040.80015	<i>Worker's Compensation</i>	31,000	31,000
C9060.80022	<i>Hospitalization</i>	75,000	77,000
C9060.80024	<i>Retiree Hospitalization</i>	38,000	38,000
C9060.80028	<i>Dental Insurance</i>	5,000	4,000
C9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	300	300
	<i>Amount to be Raised by Taxes</i>	207,300	215,300
<u>HIGHWAY: TOWN-WIDE RECAP</u>			
	<i>Town-Wide Appropriations</i>	2,050,450	1,908,194
	<i>Town-Wide Revenues</i>	-803,250	-559,650
	<i>Interfund Transfers - Incoming</i>	-500,000	-500,310
C110.01001	<i>Amount to be Raised by Taxes</i>	747,200	848,234

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>HIGHWAY FUND: PART-TOWN</u>			
<u>GENERAL ROAD REPAIRS</u>			
D5110.10072	<i>Overtime Pay</i>	13,000	13,000
D5110.10116	<i>Compensation - Employees</i>	540,000	527,700
D5110.10133	<i>Holidays, Sick Time & Vacation Pay</i>	495,000	487,200
D5110.40166	<i>General Repairs - Fuel</i>	120,000	100,000
D5110.40310	<i>General Repairs - Materials</i>	475,000	475,000
	<i>Total Appropriations</i>	1,643,000	1,602,900
<u>PERMANENT IMPROVEMENTS TO ROADS</u>			
D5112.10136	<i>Compensation - Capital Improvements</i>	100,000	92,700
D5112.10143	<i>Overtime - Capital Improvements</i>	2,000	2,000
D5112.40140	<i>Road Materials - CHIPS</i>	100,000	8,000
D5112.40312	<i>Road Materials - Capital Improvements</i>	250,000	250,000
	<i>Total Appropriations</i>	452,000	352,700
<u>OTHER SERVICES</u>			
D5140.10072	<i>Overtime Pay</i>	1,000	1,000
D5140.10137	<i>Wages - Painting & Animal Pickup</i>	3,000	2,800
D5140.40314	<i>Paint Supplies</i>	10,000	10,000
	<i>Amount to be Raised by Taxes</i>	14,000	13,800
<u>FALL LEAF PICK UP</u>			
D5141.10072	<i>Overtime Pay</i>	65,000	65,000
D5141.10139	<i>Wages - Leaf Pickup</i>	270,000	250,000
D5141.20082	<i>Equipment - Brush & Weeds</i>	2,000	2,000
D5141.40318	<i>Tree Removal - Trim & Grind</i>	75,000	75,000
	<i>Amount to be Raised by Taxes</i>	412,000	392,000
<u>SNOW REMOVAL</u>			
D5142.10072	<i>Overtime Pay</i>	145,000	145,000
D5142.10138	<i>Snow Labor</i>	730,000	727,700
D5142.20082	<i>Capital Purchases</i>	25,000	22,000
D5142.40053	<i>Cellular Telephones</i>	5,000	5,000
D5142.40055	<i>Pagers</i>	4,000	0
D5142.40166	<i>Fuel for Equipment</i>	120,000	100,000
D5142.40316	<i>Salt & Deicing Materials</i>	285,000	285,000
	<i>Amount to be Raised by Taxes</i>	1,314,000	1,284,700
<u>SERVICES FOR OTHER GOVERNMENTS</u>			
D5148.10139	<i>Compensation - Weeds & Brush</i>	5,000	3,500
D5148.10140	<i>Compensation - County Roads</i>	195,000	180,000
D5148.10141	<i>Overtime - County Roads</i>	1,000	1,000
	<i>Amount to be Raised by Taxes</i>	201,000	184,500

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>EMPLOYEE BENEFITS</u>			
D9010.80000	<i>Retirement Contribution</i>	330,000	390,000
D9030.80010	<i>Social Security</i>	204,000	189,000
D9040.80015	<i>Worker's Compensation</i>	225,000	232,000
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>Hospitalization</i>	600,000	570,000
D9060.80024	<i>Retiree Hospitalization</i>	300,000	250,000
D9060.80028	<i>Dental Insurance</i>	25,000	29,000
D9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	58,000	42,000
D9060.80034	<i>Retiree HRA Admin Fees & Contributions</i>	6,000	6,000
	<i>Amount to be Raised by Taxes</i>	1,822,000	1,782,000
<u>REVENUE</u>			
D110.01120	<i>Non-Property Tax Distribution-Sales Tax - 92%</i>	4,416,000	3,526,000
D230.02300	<i>Services Labor Revenue - Other Govts. (Mo. Co.)</i>	200,000	100,000
D230.02302	<i>Services Labor Revenue - Other</i>	2,500	15,000
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>	25,000	0
D250.02401	<i>Interest and Earnings (Includes Reserve)</i>	15,000	10,000
D330.02770	<i>Unclassified Revenue</i>	13,000	10,500
D410.03501	<i>State Aid - CHIPS</i>	100,000	100,000
	<i>Total Revenues</i>	5,061,500	4,051,500
<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>	5,858,000	5,612,600
D110.01001	<i>Part-Town Revenues</i>	-5,061,500	-4,051,500
	<i>Interfund Transfers - Outgoing</i>	500,000	500,000
	<i>Appropriated Fund Balance</i>	-698,000	-600,000
	<i>Amount to be Raised by Taxes</i>	598,500	1,461,100

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<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>	59,100	59,100
E9710.70110	<i>Sandbar Park Interest</i>	4,171	5,612
	<i>Total Appropriations</i>	63,771	65,212
<u>TRANSFER TO OTHER FUNDS</u>			
E9950.90100	<i>Transfer to Capital Fund (RC Tennis Courts)</i>	100,000	0
		100,000	0
	<i>Total Appropriations & Transfers</i>	163,771	65,212
<u>REVENUE</u>			
E250.02401	<i>Interest and Earnings</i>	3,000	600
E250.02410	<i>Income from Sandbar Property</i>	0	7,800
E330.02785	<i>Park & Recreation Fees</i>	120,271	150,000
	<i>Total Revenue</i>	123,271	158,400
E599.40092	<i>Appropriated Fund Balance</i>	40,500	-93,188
E110.01001	<i>Amount to be Raised by Taxes</i>	0	0

(No Taxes Raised for the Parkland Trust Fund)

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>SEWER FUND: OPERATION AND MAINTENANCE (O&M) (15,069 Units)</u>			
<u>ADMINISTRATION</u>			
G8110.10150	<i>Deputy Commissioner of Public Works - Sewer</i>	97,659	97,659
G8110.40334	<i>Sewer Charge Refunds</i>	2,000	2,000
	<i>Amount to be Raised by Sewer Rents</i>	99,659	99,659
<u>SEWAGE COLLECTION SYSTEM</u>			
G8120.10010	<i>Summer Help</i>	32,451	9,000
G8120.10066	<i>On Call Pay</i>	7,500	7,500
G8120.10072	<i>Overtime</i>	12,000	12,000
G8120.10074	<i>Highway Project Labor</i>	10,000	10,000
G8120.10142	<i>Compensation - Employees</i>	647,479	609,586
G8120.20011	<i>Computer Equipment & Licensing</i>	6,350	0
G8120.20085	<i>Capital Purchases - Equipment</i>	15,500	20,000
G8120.40101	<i>Vehicle Operating Lease Expense</i>	35,300	0
G8120.40335	<i>Monroe County Pure Waters - Sewer Rents</i>	12,841	21,111
G8120.40338	<i>Diesel Fuel</i>	17,000	4,500
G8120.40340	<i>Gasoline</i>	10,000	7,000
G8120.40342	<i>Repairs to System</i>	25,000	25,000
G8120.40344	<i>Maintenance - Lift Stations</i>	55,000	55,000
G8120.40345	<i>Wet Well Cleaning</i>	7,000	7,000
G8120.40346	<i>Village Charges</i>	30,775	32,350
G8120.40348	<i>Bioxide</i>	1,000	1,000
G8120.40350	<i>Alarm System Maintenance</i>	10,000	9,500
G8120.40352	<i>Generator Maintenance - Lift Stations</i>	10,000	7,200
G8120.40354	<i>Heavy Equipment Repair</i>	24,500	14,000
G8120.40358	<i>Commercial Sewer Billing Software Support</i>	6,000	0
G8120.40752	<i>Utilities - Natural Gas</i>	4,000	3,000
G8120.40754	<i>Utilities - Electric</i>	80,000	75,000
G1990.40091	<i>Contingency</i>	40,000	40,000
	<i>Amount to be Raised by Sewer Rents</i>	1,099,696	969,747
<u>SEWAGE TREATMENT AND DISPOSAL</u>			
G8130.10010	<i>Compensation - Part Time Employee</i>	33,280	0
G8130.10072	<i>Overtime</i>	20,000	20,000
G8130.10142	<i>Compensation - Employees</i>	301,417	342,827
G8130.10147	<i>Chief Sewer Treatment Plant Operator</i>	132,600	132,600
G8130.20000	<i>Capital Purchase</i>	58,000	14,000
G8130.40053	<i>Cellular Telephones</i>	2,500	2,550
G8130.40066	<i>Payroll Time Recording Software</i>	1,500	0
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>	51,600	26,000
G8130.40366	<i>Polymer</i>	129,624	77,000
G8130.40368	<i>Ferric Chloride</i>	98,400	75,000
G8130.40372	<i>Sludge Hauling</i>	448,000	450,000
G8130.40374	<i>Bioxide</i>	3,000	3,000
G8130.40376	<i>Telephone</i>	7,500	7,500
G8130.40378	<i>Laundry Service</i>	4,100	4,100
G8130.40380	<i>Heating Contract - Maintenance</i>	10,000	10,000
G8130.40384	<i>Vehicle Maintenance</i>	7,000	6,000
G8130.40386	<i>Computer Maintenance</i>	6,800	6,800
G8130.40388	<i>Discharge Fee Permit</i>	15,650	15,650
G8130.40390	<i>Lab Supplies & Fees</i>	24,200	18,500
G8130.40392	<i>Building & Ground Maintenance</i>	40,500	34,500
G8130.40394	<i>Miscellaneous Shop Parts</i>	12,000	12,000
G8130.40400	<i>Pump Repairs</i>	45,000	60,000
G8130.40401	<i>Centrifuge Preventive Maintenance</i>	8,000	6,000
G8130.40402	<i>Conferences Schools</i>	3,500	3,500
G8130.40403	<i>Calibration and Repair</i>	6,000	6,000

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<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>	14,500	5,000
G8130.40410	<i>Tank Cleaning</i>	10,000	10,000
G8130.40411	<i>Boiler Conditioner</i>	500	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>	3,500	2,500
G8130.40422	<i>Refuse Removal</i>	2,800	2,800
G8130.40426	<i>Medical Supplies & Safety Equipment</i>	6,000	5,000
G8130.40432	<i>Lab Analysis</i>	31,260	11,000
G8130.40455	<i>Pharmaceutical Collection</i>	500	500
G8130.40752	<i>Utilities - Natural Gas</i>	43,000	31,000
G8130.40754	<i>Utilities - Electric</i>	138,000	124,000
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>		1,769,331	1,574,927
<u>TRANSFER TO OTHER FUNDS</u>			
G9901.90000	<i>Transfer to Other Funds</i>	130,000	150,000
<u>EMPLOYEE BENEFITS</u>			
G9011.80000	<i>Retirement Contribution</i>	150,000	180,000
G9032.80010	<i>Social Security</i>	103,000	71,000
G9040.80015	<i>Worker's Compensation</i>	66,000	68,000
G9040.80016	<i>Claims Related to Worker's Compensation</i>	9,000	5,000
G9062.80022	<i>Hospitalization - Employees</i>	169,000	130,000
G9062.80030	<i>HRA, HSA Admin Fees & Contributions</i>	15,000	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	8,500
G9060.80024	<i>Hospitalization - Retirees</i>	80,000	90,000
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>		621,200	586,700
<u>SEWER OPERATION AND MAINTENANCE REVENUE</u>			
G110.01032	<i>Delinquent Sewer Rents</i>	5,000	5,000
G210.02120	<i>Commercial Sewer Rents (1,450 Units)</i>	243,600	231,380
G210.02121	<i>Residential Sewer Rents (35 Units)</i>	5,880	5,912
G210.02122	<i>Xerox Sewer Rents (550 Units)</i>	92,400	85,628
G210.02123	<i>Monitor and Miscellaneous</i>	500	500
G210.02124	<i>Septic Waste and Leach Aid</i>	0	50,000
G210.02126	<i>TV Sewer Inspection</i>	3,000	3,000
G210.02127	<i>Industrial Pre-treatment</i>	900	900
G210.02128	<i>Sewer Inspections</i>	2,000	2,000
G230.02375	<i>Penfield Sewer Rents (1,335 Units)</i>	224,280	164,290
G230.02376	<i>Village Treatment</i>	10,000	15,000
G230.02665	<i>Sale of Equipment</i>	24,824	0
G250.02401	<i>Interest & Earnings</i>	40,000	3,000
<i>Total Revenues</i>		652,384	566,610
<u>SEWER OPERATION AND MAINTENANCE RECAP</u>			
G599.40092 G110.01030	<i>Total Appropriations</i>	3,589,886	3,231,033
	<i>Interfund Transfers - Outgoing</i>	130,000	150,000
	<i>Total Revenues</i>	-652,384	-566,610
	<i>Appropriated Fund Balance</i>	-450,000	-450,000
	<i>Amount to be Raised by O&M Sewer Rents</i>	2,617,502	2,364,423
	<i>Per Unit O&M Rate - WE701</i>	173.70	158.95

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>SEWER CAPITAL FUND (15,624 Units)</u>			
<u>CAPITAL COSTS</u>			
G8110.20094	<i>Building Improvements</i>	5,000	0
G8110.40332	<i>Engineering Consultants</i>	10,000	10,000
G8120.20090	<i>Capital Improvements - Pump Stations</i>	260,000	40,000
G8120.20095	<i>Capital Improvements - Collections</i>	95,000	95,000
G8130.20094	<i>Capital Purchase - Building Items</i>	0	9,000
	<i>Amount to be Raised by Capital Charges</i>	<u>370,000</u>	<u>154,000</u>
<u>DEBT SERVICE</u>			
G1992.40308	<i>Bond Admin Charges</i>	480	940
G9710.60110	<i>Serial Bond Principal (Matures 2024 - 2049)</i>	388,902	379,989
G9710.70110	<i>Serial Bond Interest</i>	154,832	157,125
G9785.60100	<i>Installment Loan Principal (Performance Energy)</i>	0	45,213
G9785.70100	<i>Installment Loan Interest (Matures 2022)</i>	0	272
	<i>Total Appropriations</i>	<u>544,214</u>	<u>583,539</u>
G510.05032	<i>Transfer from Debt Service Fund - VR01</i>	68,000	132,356
	<i>Appropriations Net of Interfund Transfers</i>	<u>476,214</u>	<u>451,183</u>
<u>TRANSFER TO OTHER FUNDS</u>			
G9901.90000	<i>Transfer to Other Funds</i>	20,000	25,000
G9950.90000	<i>Transfer to Capital Reserve</i>	500,000	200,000
	<i>Amount to be Raised by Capital Charges</i>	<u>520,000</u>	<u>225,000</u>
<u>REVENUE - CAPITAL FUND</u>			
G210.02130	<i>Commercial Sewer Rents (1,450 Units)</i>	84,100	31,825
G210.02131	<i>Residential Sewer Rents (35 Units)</i>	2,030	813
G210.02132	<i>Xerox Rentals (550 Units)</i>	31,900	11,777
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 (1,335 Units)</i>	77,430	26,853
G230.02388	<i>Monroe County Debt Reimbursement (2024)</i>	168,592	170,124
G250.02402	<i>Interest Earnings Worker's Comp Reserve & Note</i>	2,500	0
G250.02404	<i>Interest Earnings on Sewer Reserve & Notes</i>	12,500	11,000
	<i>Total Revenues</i>	<u>453,052</u>	<u>326,392</u>
<u>SEWER CAPITAL FUND RECAP</u>			
	<i>Total Appropriations</i>	914,214	737,539
	<i>Interfund Transfers - Outgoing</i>	520,000	225,000
	<i>Total Revenues</i>	-453,052	-326,392
	<i>Interfund Transfers - Incoming</i>	-68,000	-132,356
G110.01031	<i>Amount to be Raised by Capital Charges</i>	<u>913,162</u>	<u>503,791</u>
	<i>Per Unit Capital Rate - WE703</i>	<u>58.45</u>	<u>32.50</u>
	<i>Total Sewer Operation & Maintenance & Capital Appropriations</i>	<u>4,504,100</u>	<u>3,968,572</u>

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>LIBRARY FUND</u>			
<u>LIBRARY</u>			
L7410.10152	<i>Library Director</i>	114,000	105,000
L7410.10151	<i>Salaried Personnel</i>	381,265	372,076
L7410.10153	<i>Hourly Personnel</i>	747,803	762,079
L7410.20000	<i>Equipment Purchases</i>	5,000	0
L7410.20108	<i>Automation Capital</i>	10,000	10,000
L7410.40000	<i>Conference</i>	1,000	0
L7410.40054	<i>Telephone</i>	4,000	4,000
L7410.40100	<i>Copier Lease</i>	3,000	2,800
L7410.40113	<i>Credit Card Usage Fees</i>	3,000	3,000
L7410.40140	<i>Memberships & Notices</i>	700	700
L7410.40329	<i>Building Rent Expense</i>	264,292	259,835
L7410.40330	<i>Building Common Charges & Taxes</i>	203,737	179,100
L7410.40504	<i>Postage</i>	300	300
L7410.40510	<i>Building Service - Contracts</i>	7,100	7,100
L7410.40512	<i>Rentals/Repair - Equipment</i>	3,000	3,000
L7410.40514	<i>Automation - Monroe County Library System</i>	67,679	67,679
L7410.40530	<i>Library Materials</i>	110,000	102,000
L7410.40536	<i>Library Database</i>	10,500	10,047
L7410.40538	<i>Cleaning Supplies & Maintenance</i>	8,000	8,000
L7410.40539	<i>Office Supplies</i>	12,000	12,000
L7410.40752	<i>Utilities - Natural Gas</i>	15,000	8,000
L7410.40754	<i>Utilities - Electric</i>	57,000	55,000
L7410.40756	<i>Utilities- Water</i>	600	600
	<i>Total Appropriations</i>	2,028,976	1,972,316
<u>EMPLOYEE BENEFITS</u>			
L9010.80000	<i>Retirement Contribution</i>	85,000	100,000
L9030.80010	<i>Social Security</i>	96,000	93,000
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>Hospitalization</i>	100,000	88,000
L9060.80024	<i>Retiree Hospitalization</i>	12,000	28,000
L9060.80028	<i>Dental Insurance</i>	7,000	6,000
L9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	26,000	25,000
	<i>Total Employee Benefits</i>	346,000	360,000
	<i>Total Appropriations</i>	2,374,976	2,332,316
<u>REVENUE</u>			
L210.02082	<i>Book Fines</i>	9,000	12,000
L210.02083	<i>Printing</i>	4,500	3,600
L210.02084	<i>Hold Book Fees</i>	6,000	6,000
L210.02085	<i>Library Card Replacement Fees</i>	200	200
L210.02086	<i>Billings for Replacement of Lost Books</i>	1,600	1,600
L250.02401	<i>Interest and Earnings</i>	6,000	500
L330.02770	<i>Unclassified Revenue</i>	300	300
L410.03840	<i>State Aid</i>	12,180	12,180
	<i>Total Revenue</i>	39,780	36,380
<u>TRANSFER FROM OTHER FUNDS</u>			
L510.05031	<i>Transfer from Other Funds - General Fund</i>	2,298,196	2,235,936
<u>LIBRARY FUND RECAP</u>			
L510.05031	<i>Total Appropriations</i>	2,374,976	2,332,316
L599.40092	<i>Total Revenues</i>	-39,780	-36,380
	<i>Interfund Transfers - Incoming - General Fund</i>	-2,298,196	-2,235,936
	<i>Appropriated Fund Balance</i>	-37,000	-60,000
	<i>Amount to be Raised by Taxes</i>	0	0
	<i>Percent Increase of Required Interfund Transfer</i>	2.78%	-0.52%

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>SPECIAL DISTRICT FUNDS</u>			
<u>SPECIAL LIGHTING DISTRICTS</u>			
<u>EAST LIGHT DISTRICT (31 Parcels)</u>			
SL-1 S5182.40524	<i>Lighting Contract</i>	1,200	1,200
SL-1 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-500	-500
SL-1 S599.40092	<i>Appropriated Fund Balance</i>	-100	-300
	<i>Amount to be Raised by Taxes - WE301</i>	600	400
<u>LAKE ROAD LIGHTING DISTRICT (66 Parcels)</u>			
SL-2 S5182.40524	<i>Lighting Contract</i>	3,500	3,000
SL-2 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-1,500	-1,500
SL-2 S599.40092	<i>Appropriated Fund Balance</i>	-500	-500
	<i>Amount to be Raised by Taxes - WE303</i>	1,500	1,000
<u>WEST LIGHTING DISTRICT (267 Parcels)</u>			
SL-4 S5182.40524	<i>Lighting Contract</i>	4,100	3,400
SL-4 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-1,650	-1,650
SL-4 S599.40092	<i>Appropriated Fund Balance</i>	-200	-600
	<i>Amount to be Raised by Taxes - WE302</i>	2,250	1,150
<u>INSPIRATION POINT LIGHTING DISTRICT (12 Parcels)</u>			
SL-5 S5182.40524	<i>Lighting Contract</i>	2,700	2,500
SL-5 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-1,100	-1,100
SL-5 S599.40092	<i>Appropriated Fund Balance</i>	-1,000	-1,000
	<i>Amount to be Raised by Taxes - WE305</i>	600	400
<u>WEBSTER COMMONS LIGHTING DISTRICT (201 Parcels)</u>			
SL-6 S5182.40524	<i>Lighting Contract</i>	3,200	3,200
	<i>Amount to be Raised by Taxes - WE306</i>	3,200	3,200
<u>HILLSBORO COVE LIGHTING DISTRICT (160 Parcels)</u>			
SL-7 S5182.40524	<i>Lighting Contract</i>	1,500	1,300
SL-7 S599.40092	<i>Appropriated Fund Balance</i>	-300	0
	<i>Amount to be Raised by Taxes - WE308</i>	1,200	1,300
<u>BEL ARBOR TRAIL LIGHTING DISTRICT (52 Parcels)</u>			
SL-8 S5182.40524	<i>Lighting District</i>	1,500	1,500
	<i>Amount to be Raised by Taxes - WE309</i>	1,500	1,500
<u>MONT BLANC LIGHTING DISTRICT (42 Parcels)</u>			
SL-9 S5182.40524	<i>Lighting District</i>	3,700	3,500
SL-9 S599.40092	<i>Appropriated Fund Balance</i>	-400	-500
	<i>Amount to be Raised by Taxes - WE310</i>	3,300	3,000
<u>WENTWORTH LIGHTING DISTRICT (88 Parcels)</u>			
SL-10 S5182.40524	<i>Lighting District</i>	900	1,000
SL-10 S599.40092	<i>Appropriated Fund Balance</i>	-100	0
	<i>Amount to be Raised by Taxes - WE311</i>	800	1,000
<u>COTTAGE BROOK LIGHTING DISTRICT (21 Parcels)</u>			
SL-11 S5182.40524	<i>Lighting District</i>	2,200	2,100
SL-11 S599.40092	<i>Appropriated Fund Balance</i>	-200	-100
	<i>Amount to be Raised by Taxes - WE313</i>	2,000	2,000

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>CARRIAGE PATH LIGHTING DISTRICT (20 Parcels)</u>			
SL-12 S5182.40524	<i>Lighting District</i>	2,300	2,200
SL-12 S599.40092	<i>Appropriated Fund Balance</i>	-300	-300
	<i>Amount to be Raised by Taxes - WE312</i>	2,000	1,900
<u>FRAWLEY FARMS LIGHTING DISTRICT (60 Parcels)</u>			
SL-13 S5182.40524	<i>Lighting District</i>	1,500	1,400
SL-13 S599.40092	<i>Appropriated Fund Balance</i>	-100	0
	<i>Amount to be Raised by Taxes - WE314</i>	1,400	1,400
<u>BELVEDERE LIGHTING DISTRICT (47 Parcels)</u>			
SL-14 S5182.40524	<i>Lighting District</i>	1,300	1,200
SL-14 S599.40092	<i>Appropriated Fund Balance</i>	-400	-400
	<i>Amount to be Raised by Taxes - WE315</i>	900	800
<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	0
	<i>Amount to be Raised by Taxes - WE316</i>	400	500
<u>SPECIAL LIGHTING DISTRICTS RECAP</u>			
SL S599.40092	<i>Lighting Contract Appropriations</i>	30,100	28,000
SL S110.01001	<i>Interfund Revenue - General Fund Contribution</i>	-4,750	-4,750
	<i>Appropriated Fund Balance</i>	-3,700	-3,700
	<i>Amount to be Raised by Taxes</i>	21,650	19,550

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>CONSOLIDATED SPECIAL DRAINAGE DISTRICT (15,111 Units)</u>			
<u>DRAINAGE RELATED COSTS</u>			
SD M8540.10039	<i>Overtime Pay</i>	2,500	2,500
SD M8540.10139	<i>Drainage Labor</i>	316,000	200,000
SD M8540.20000	<i>Capital Purchases</i>	5,000	5,000
SD M8540.40305	<i>Equipment Rental</i>	25,000	25,000
SD M8540.40332	<i>Engineering</i>	2,500	2,500
SD M8540.40520	<i>Materials</i>	115,000	115,000
	<i>Amount to be Raised by Taxes</i>	466,000	350,000
<u>EMPLOYEE BENEFITS</u>			
SD M9010.80000	<i>Retirement Contribution</i>	37,000	42,000
SD M9030.80010	<i>Social Security</i>	25,000	16,500
SD M9040.80015	<i>Worker's Compensation</i>	14,600	15,100
SD M9060.80022	<i>Hospitalization</i>	103,000	87,000
	<i>Amount to be Raised by Taxes</i>	179,600	160,600
<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	3,500
SD M250.02401	<i>Interest & Earnings (Includes Reserve)</i>	1,000	200
	<i>Total Revenue</i>	21,000	19,700
<u>CONSOLIDATED DRAINAGE DISTRICT RECAP</u>			
	<i>Total Appropriations</i>	645,600	510,600
	<i>Total Revenue</i>	-21,000	-19,700
SD M110.01001	<i>Amount to be Raised by Taxes - WE702</i>	624,600	490,900

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>SPECIAL PARK DISTRICTS</u>			
<u>PARKWOOD PARK DISTRICT (149 Parcels)</u>			
SP-1 P7110.40526	Maintenance	6,300	6,300
	Amount to be Raised by Taxes - WE601	6,300	6,300
<u>NOTTINGHAM GROVES PARK DISTRICT (62 Parcels)</u>			
SP-2 P7110.40526	Maintenance	4,380	4,050
	Amount to be Raised by Taxes - WE606	4,380	4,050
<u>TOWN MANOR PARK DISTRICT (13 Parcels)</u>			
SP-3 P7110.40526	Maintenance	9,000	2,800
	Amount to be Raised by Taxes - WE603	9,000	2,800
<u>REVERE FARMS PARK DISTRICT (111 Parcels)</u>			
SP-5 P7110.40526	Maintenance	9,500	7,200
	Amount to be Raised by Taxes - WE604	9,500	7,200
<u>KLEM HOMESTEAD PARK DISTRICT (125 Parcels)</u>			
SP-10 P7110.40526	Maintenance	2,000	1,200
	Amount to be Raised by Taxes - WE609	2,000	1,200
<u>CANDLEWOOD PARK DISTRICT (123 Parcels)</u>			
SP-11 P7110.40526	Maintenance	21,025	23,431
	Amount to be Raised by Taxes - WE615	21,025	23,431
<u>OAKMONTE PARK DISTRICT (174 Parcels)</u>			
SP-13 S P7110.40526	Maintenance	12,000	12,000
	Amount to be Raised by Taxes - WE612	12,000	12,000
<u>PARK VISTA PARK DISTRICT (31 Parcels)</u>			
SP-18 P7110.40526	Maintenance	0	200
	Amount to be Raised by Taxes - WE620	0	200
<u>BELVEDERE/BEL ARBOR PARK DISTRICT (141 Parcels)</u>			
SP-19 P7110.40526	Maintenance	5,700	3,400
SP-19 P599.40092	Appropriated Fund Balance	0	-1,000
	Amount to be Raised by Taxes - WE617	5,700	2,400
<u>COTTAGE BROOK PARK DISTRICT (21 Parcels)</u>			
SP-21 P7110.40526	Maintenance	5,100	3,800
	Amount to be Raised by Taxes - WE624	5,100	3,800
<u>BRIARWOOD PARK DISTRICT (49 Parcels)</u>			
SP-22 P7110.40526	Maintenance	2,400	2,000
	Amount to be Raised by Taxes - WE626	2,400	2,000
<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	720	3,200
	Amount to be Raised by Taxes - WE632	720	3,200
<u>EASTWOOD ESTATES PARK DISTRICT (148 Parcels)</u>			
SP-33 S P7110.40526	Maintenance	1,800	0
	Amount to be Raised by Taxes - WE618	1,800	0
<u>STONEBRIDGE PARK DISTRICT (57 Parcels)</u>			
SP-34 S P7110.40526	Maintenance	3,200	0
	Amount to be Raised by Taxes - WE629	3,200	0
<u>LAKE BREEZE PARK DISTRICT (33 Parcels)</u>			
SP-35 S P7110.40526	Maintenance	1,750	0
	Amount to be Raised by Taxes - WE627	1,750	0
<u>SPECIAL PARK DISTRICTS RECAP</u>			
SP P599.40092	Maintenance	85,875	70,581
SP P110.01001	Appropriated Fund Balance	0	-1,000
	Amount to be Raised by Taxes	85,875	69,581

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>SPECIAL SEWER DISTRICTS</u>			
<u>SUMMIT BEACH</u>			
SS-9 J9710.60110	<i>Serial Bond Principal (Matures 2025)</i>	14,500	14,500
SS-9 J9710.70110	<i>Serial Bond Interest</i>	1,023	1,377
	<i>Amount to be Raised by Taxes - WE712</i>	<u>15,523</u>	<u>15,877</u>
<u>UNION HILL SEWER EXTENSION</u>			
SS-10 J9710.60110	<i>Serial Bond Principal (Matures 2025)</i>	11,300	11,300
SS-10 J9710.70110	<i>Serial Bond Interest</i>	796	1,072
	<i>Amount to be Raised by Taxes - WE713</i>	<u>12,096</u>	<u>12,372</u>
<u>SANDBAR/VOSBURG RD.</u>			
SS-11 J9710.60110	<i>Serial Bond Principal (Matures 2024)</i>	51,099	50,012
SS-11 J9710.70141	<i>Paying Agent Fee</i>	134	261
	<i>Amount to be Raised by Taxes - WE714</i>	<u>51,233</u>	<u>50,273</u>
<u>PINEVIEW SEWER EXTENSION</u>			
SS-12 J9795.60110	<i>Interfund Loan Principal (Matures 2024)</i>	6,500	6,300
SS-12 J9795.70110	<i>Interfund Loan Interest</i>	528	780
	<i>Amount to be Raised by Taxes - WE715</i>	<u>7,028</u>	<u>7,080</u>
<u>COUNTRYSIDE SEWER EXTENSION</u>			
SS-13 J9795.60110	<i>Interfund Loan Principal (Matures 2024)</i>	5,250	5,000
SS-13 J9795.70110	<i>Interfund Loan Interest</i>	216	426
	<i>Amount to be Raised by Taxes - WE716</i>	<u>5,466</u>	<u>5,426</u>
<u>WEBSTER ROAD SEWER EXTENSION</u>			
SS-14 J9795.60110	<i>Interfund Loan Principal (Matures 2026)</i>	5,200	5,200
SS-14 J9795.70110	<i>Interfund Loan Interest</i>	866	1,074
	<i>Amount to be Raised by Taxes - WE718</i>	<u>6,066</u>	<u>6,274</u>
<u>GRAVEL ROAD II SEWER EXTENSION</u>			
SS-15 J9795.60110	<i>Interfund Loan Principal (Matures 2027)</i>	4,300	4,200
SS-15 J9795.70110	<i>Interfund Loan Interest</i>	945	1,121
	<i>Amount to be Raised by Taxes - WE717</i>	<u>5,245</u>	<u>5,321</u>
<u>WEBSTER ROAD NORTH SEWER EXTENSION</u>			
SS-16 J9795.60110	<i>Interfund Loan Principal (Matures 2031)</i>	3,500	3,400
SS-16 J9795.70110	<i>Interfund Loan Interest</i>	1,056	1,158
	<i>Amount to be Raised by Taxes - WE719</i>	<u>4,556</u>	<u>4,558</u>

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>BACKUS ROAD SEWER EXTENSION</u>			
SS-17 J9795.60110	<i>Interfund Loan Principal (Matures 2031)</i>	7,600	7,450
SS-17 J9795.70110	<i>Interfund Loan Interest</i>	2,324	2,547
	<i>Amount to be Raised by Taxes - WE720</i>	<u>9,924</u>	<u>9,997</u>
<u>SHOEMAKER ROAD SEWER EXTENSION</u>			
SS-18 J9795.60110	<i>Interfund Loan Principal (Matures 2031)</i>	4,700	4,550
SS-18 J9795.70110	<i>Interfund Loan Interest</i>	1,383	1,519
	<i>Amount to be Raised by Taxes - WE721</i>	<u>6,083</u>	<u>6,069</u>
<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>	2,557	2,657
SS-19 J9710.60110	<i>Transfer to Fund Balance to Level Debt</i>	1,650	1,650
	<i>Amount to be Raised by Taxes - WE722</i>	<u>9,207</u>	<u>9,307</u>
<u>LINDA LANE SEWER EXTENSION</u>			
SS-20 J9795.60110	<i>Interfund Loan Principal (Matures 2047) H0233</i>	5,588	0
SS-20 J9795.70110	<i>Interfund Loan Interest H0233</i>	3,580	0
	<i>Total Appropriations</i>	<u>9,168</u>	<u>0</u>
SS-20 J330.02770	<i>Charges Billed to Homeowners</i>	-9,168	
	<i>Amount to be Raised by Taxes - WE</i>	<u>0</u>	<u>0</u>
<u>WOODARD ROAD SEWER EXTENSION</u>			
SS-21 J9795.60110	<i>Interfund Loan Principal (Matures 2051) H0234</i>	3,660	0
SS-21 J9795.70110	<i>Interfund Loan Interest H0234</i>	2,840	0
	<i>Total Appropriations</i>	<u>6,500</u>	<u>0</u>
SS-21 J330.02770	<i>Charges Billed to Homeowners</i>	-6,500	
	<i>Amount to be Raised by Taxes - WE</i>	<u>0</u>	<u>0</u>
<u>SPECIAL SEWER DISTRICTS RECAP</u>			
	<i>Serial Bond Principal</i>	81,899	80,812
	<i>Serial Bond Interest</i>	4,376	5,106
	<i>Interfund Loan Principal</i>	46,298	36,100
	<i>Interfund Loan Interest</i>	13,738	8,625
	<i>Transfer to Fund Balance to Level Debt</i>	1,650	1,650
SS J110.01001	<i>Paying Agent Fee</i>	134	261
	<i>Total Appropriations</i>	<u>148,095</u>	<u>132,554</u>
	<i>Revenue - Charges Billed to Homeowners</i>	-15,668	0
	<i>Amount to be Raised by Taxes - WE</i>	<u>132,427</u>	<u>132,554</u>

DEPARTMENT/FUND	DESCRIPTION	2023	2022
<u>SPECIAL WATER DISTRICTS</u>			
<u>NORTHEAST WATER DISTRICT EXT. # 11</u>			
SW- 65 R9710.60110	Serial Bond Principal (Matures 2025)	5,100	5,100
SW- 65 R9710.70110	Serial Bond Interest	361	486
	Total Debt Service Expense	5,461	5,586
SW-65 R510.05032	Transfer from Debt Service Fund - V0128	5,461	5,586
	Amount to be Raised by Taxes - WF420	0	0
<u>KLEM ROAD WATER DIST. EXT. #3 (Van Alystyne)</u>			
SW- 66 R9795.60110	Interfund Loan Principal-G Reserve (Matures 2029)	7,600	7,400
SW- 66 R9795.70110	Interfund Loan Interest	1,853	2,093
	Amount to be Raised by Taxes - WF425	9,453	9,493
<u>SHOEMAKER ROAD WATER DISTRICT EXT. #5</u>			
SW- 67 R9795.60110	Interfund Loan Principal-G Reserve (Matures 2029)	2,150	2,100
SW- 67 R9795.70110	Interfund Loan Interest	530	598
	Amount to be Raised by Taxes - WF426	2,680	2,698
<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	2,557	2,657
SW- 68 R9710.60110	Transfer to Fund Balance for Future Payments	2,100	2,100
	Amount to be Raised by Taxes - WF432	9,657	9,757
<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	13,319	13,392
	Total Appropriations	28,319	28,392
SW-69 R510.05032	Transfer From Debt Service Fund - BAN Premium	0	629
	Amount to be Raised by Taxes - WF433	28,319	27,763
<u>SPECIAL WATER DISTRICTS RECAP</u>			
SW R110.01001	Serial Bond Principal	25,100	25,100
	Serial Bond Interest	16,237	16,535
	Interfund Loan Principal	9,750	9,500
	Interfund Loan Interest	2,383	2,691
	Transfer to Fund Balance for Future Payments	2,100	2,100
	Interfund Transfer - Incoming	-5,461	-6,215
	Amount to be Raised by Taxes	50,109	49,711
<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)	1,345	1,494
V9901.90000 - VR01	Transfer to Sewer Fund - Various Debt Service	68,000	80,000
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	5,461	5,586
V9901.90000 - V0138	Transfer to General Fund - NYSERDA Debt	0	6,000
V9901.90000 - V0138	Transfer to Sewer Fund - NYSERDA Debt	0	45,000
V9901.90000 - V2047	Transfer to Other Funds - Premium on BAN	0	2,769
V9901.90000 - V0219	Transfer to Other Funds - Premium on BAN	0	629
V9901.90000 - V0220	Transfer to Other Funds - Premium on BAN	0	7,356
	Total Appropriations	102,275	176,303
V599.40092	Appropriation of Fund Balance	-102,275	-176,303
V110.01001	Amount to be Raised by Taxes	0	0

(No Taxes Raised for this Debt Service Fund)

DEPARTMENT/FUND	DESCRIPTION	2023	2022
TOWN OF WEBSTER - SALARIES FOR ELECTED, APPOINTED AND EXEMPT PERSONNEL			
<i>Town Board - A1010</i>	<i>Councilmen's Salaries (\$20,776 Each)</i>	83,104	83,104
<i>Justice Court - A1110</i>	<i>Justices' Salaries (\$46,892 Each)</i>	93,783	93,783
<i>Town Supervisor - A1220</i>	<i>Town Supervisor</i> <i>Town Supervisor's Administrative Assistant</i>	111,665 53,599	111,665 53,599
<i>Finance Department - A1310</i>	<i>Director of Finance</i> <i>Senior Payroll Clerk</i>	108,244 57,110	108,244 61,883
<i>Personnel Department - A1430</i>	<i>Director of Personnel</i>	91,800	91,800
<i>Information Technology - A1325</i>	<i>Director of Information Technology</i> <i>Network Administrator Tech</i>	84,796 63,773	84,796 63,773
<i>Assessing - A1355</i>	<i>Town Assessor</i> <i>Assistant Assessor</i>	97,801 69,100	97,801 69,100
<i>Town Clerk & Receiver of Taxes A1330 & A1410</i>	<i>Town Clerk - Receiver of Taxes</i>	82,192	82,192
<i>Town Attorney - A1420</i>	<i>Town Attorney</i>	74,035	74,035
<i>Cable Access - A1989</i>	<i>Programming Director</i>	66,015	66,015
<i>Law Enforcement - A3120</i>	<i>Chief of Police</i>	150,170	150,170
<i>Parks & Recreation - A7020 & A7110</i>	<i>Commissioner of Parks and Recreation</i>	93,636	93,636
<i>Historian - A7510</i>	<i>Historian</i>	6,018	6,018
<i>Public Works - B1490</i>	<i>Director of Community Development</i> <i>Town Engineer</i>	91,500 95,880	91,500 95,880
<i>Highway Department - A5010</i>	<i>Highway Superintendent</i>	102,000	102,000
<i>Library - L7410</i>	<i>Library Director</i>	114,000	105,000
<i>Sewer - G8110 G8130</i>	<i>Deputy Commissioner of Public Works - Sewer</i> <i>Chief Sewer Treatment Plant Operator</i>	97,659 132,600	97,659 132,600
<i>Conservation Board - A8090</i>	<i>Compensation Board Members</i>	6,000	6,000
<i>Zoning Board of Appeals - B8010</i>	<i>Compensation Board Members</i> <i>Attorney to Zoning Board of Appeals</i>	8,800 22,722	8,800 22,722
<i>Planning Board - B8020</i>	<i>Compensation Board Members</i> <i>Attorney to Planning Board</i>	12,200 22,722	12,200 22,722

DEPARTMENT/FUND	DESCRIPTION	2023	2022
TOWN OF WEBSTER - ESTIMATED EMPLOYEE COMPENSATION & BENEFITS BY COST CENTER			
<i>Town Board - A1010</i>	<i>Salaries & Wages</i>	83,104	83,104
	<i>Employee Benefits</i>	15,320	18,495
<i>Justice Court - A1110</i>	<i>Salaries & Wages</i>	286,144	285,226
	<i>Employee Benefits</i>	111,615	122,121
<i>Town Supervisor - A1220</i>	<i>Salaries & Wages</i>	166,264	166,264
	<i>Employee Benefits</i>	30,664	37,016
<i>Finance Department - A1310</i>	<i>Salaries & Wages</i>	364,387	363,545
	<i>Employee Benefits</i>	154,869	168,400
<i>Personnel Department - A1430</i>	<i>Salaries & Wages</i>	103,800	103,800
	<i>Employee Benefits</i>	44,116	48,082
<i>Information Technology - A1325</i>	<i>Salaries & Wages</i>	148,569	148,569
	<i>Employee Benefits</i>	63,144	68,819
<i>Assessing - A1355</i>	<i>Salaries & Wages</i>	405,837	397,498
	<i>Employee Benefits</i>	172,486	184,127
<i>Town Clerk & Tax Collection - A1330 & A1410</i>	<i>Salaries & Wages</i>	279,067	284,626
	<i>Employee Benefits</i>	118,607	131,843
<i>Town Attorney - A1420</i>	<i>Salaries & Wages</i>	74,035	74,035
	<i>Employee Benefits</i>	31,466	34,294
<i>Cable Access - A1989</i>	<i>Salaries & Wages</i>	115,015	70,015
	<i>Employee Benefits</i>	48,883	32,432
<i>Law Enforcement - A3120</i>	<i>Salaries & Wages</i>	4,270,110	4,077,037
	<i>Employee Benefits</i>	1,909,000	1,887,000
<i>Parks & Recreation - A6772, A7020 & A7110</i>	<i>Salaries & Wages</i>	1,321,154	1,303,595
	<i>Employee Benefits</i>	561,507	603,845
<i>Historian - A7510</i>	<i>Salaries & Wages</i>	6,018	6,018
	<i>Employee Benefits</i>	1,558	1,788
<i>Public Works - A1620, A3410, A3510 & B Fund</i>	<i>Salaries & Wages</i>	1,023,671	936,427
	<i>Employee Benefits</i>	307,043	352,780
<i>Highway Department - A5010, Funds C & D</i>	<i>Salaries & Wages</i>	3,417,350	3,209,625
	<i>Employee Benefits</i>	1,995,634	2,002,066
<i>Library - Fund L</i>	<i>Salaries & Wages</i>	1,243,068	1,239,155
	<i>Employee Benefits</i>	334,000	332,000
<i>Sewer - Fund G</i>	<i>Salaries & Wages</i>	1,294,386	1,241,172
	<i>Employee Benefits</i>	530,000	487,000
<i>Conservation Board - A8090</i>	<i>Salaries & Wages</i>	6,000	6,000
	<i>Employee Benefits</i>	550	779
<i>Zoning Board of Appeals - B8010</i>	<i>Salaries & Wages</i>	61,663	60,241
	<i>Employee Benefits</i>	8,070	13,834
<i>Planning Board - B8020</i>	<i>Salaries & Wages</i>	65,063	63,641
	<i>Employee Benefits</i>	7,067	13,179
<i>Retired Former Employees</i>	<i>Post Retirement Benefits</i>	1,838,000	1,707,500
<i><u>Grand Totals</u></i>			
	<i>Salaries & Wages</i>	14,734,705	14,119,593
	<i>Employee Benefits</i>	6,445,600	6,539,900
	<i>Retiree Post Retirement Benefits</i>	1,838,000	1,707,500