

**HIGHWAY
TOWNWIDE
FUND**

TOWN OF ITHACA
FISCAL YEAR 2018 BUDGET HIGHLIGHTS

HIGHWAY TOWNWIDE FUND

Historically, the Town of Ithaca has accounted for revenues and expenditures for highway purposes (repairs & improvements, machinery, snow removal and miscellaneous) through a Highway Part-Town Fund, which excludes the Village of Cayuga Heights. For towns with villages, Highway Law Sec. 277 requires that expenditures for repairs & improvements be financed by the area outside the village. Expenditures for machinery, snow removal and miscellaneous may be financed on a town-wide basis, unless the town board elects to finance these activities by only the area outside the village. The NYS-OSC Accounting and Reporting Manual states that "a town with a village must maintain two highway funds, town-wide and part-town".

The 2018 Ithaca Town Budget establishes the Highway Townwide Fund to account for, on a town-wide basis, revenues and expenditures for Snow Removal, including those General Government, Machinery and Employee Benefit expenses associated with snow removal activities. The 2018 Highway Townwide Fund budget of \$773,185 includes \$490,810 for Snow Removal, \$157,230 for related Machinery expenses, \$119,645 for Employee Benefits, and \$5,500 for General Government (insurance) expense that will be financed on a town-wide basis.

The Highway Townwide Fund accounts for 18.13% of the total expenditures for highway purposes in 2018, with total expenditures increasing from \$3,841,305 in 2017 to \$4,263,498 in 2018. This is an increase of \$422,193 or 10.99% over the prior year. See page DA-6 for a detailed comparison of revenues and expenditures from the 2017 DB Highway Fund and 2018 DA/DB Highway Funds.

- The total budget for the Highway Townwide Fund is \$773,185 for 2018, accounting for 18.13% of total expenditures for highway purposes.
- The Highway Townwide Fund accounts for 2.95% of the total 2018 Ithaca Town Budget.
- The budgeted total for Personnel Costs is \$375,285. Personnel costs represent 48.54% of the Highway Townwide Fund's total budget for 2018.
- Personal Services (employee salaries and wages) total \$255,640 in 2018.
- The budgeted total for Employee Benefits is \$119,645.
 - Payments for employee retirement are budgeted for \$17,000 in 2018.
 - Payments for employee health insurance are budgeted for \$68,000.
- Contractual Services for 2018 are budgeted for \$272,900. Contractual Services represent 35.30% of the Highway Townwide Fund's total budget for 2018.
- Equipment/Capital Outlay totals \$125,000 in 2018 for the purchase of a new heavy-duty 10-wheel dump truck with highway snow plows. This is 50% of the \$250,000 total estimated cost of this vehicle, with the remaining funding for this vehicle found in the General Townwide Fund, Water Fund and Sewer Fund. This vehicle is not a replacement and will be an addition to the Town fleet. Equipment/Capital Outlay represents 16.18% of the Highway Townwide Fund's total budget for 2018.
- The Property Tax Levy for the Highway Townwide Fund is budgeted at \$800,000 for 2018. The estimated Property Tax Rate for the 2018 Tax Year is \$0.543928 per \$1,000 of assessed valuation. The property tax levy is the Highway Townwide Fund's largest revenue source, representing 99.9% of total budgeted revenues for 2018.

TOWN OF ITHACA
HIGHWAY TOWNWIDE FUND

2018 BUDGET

APPROPRIATIONS:

| ACCOUNT | ACCOUNT DESCRIPTION | BUDGET 2016 | EXPENDED 2016 | BUDGET 2017 | ESTIMATE 2017 | RECOMMENDED 2018 | BUDGET 2018 |
|---|--------------------------------|----------------|------------------|----------------|------------------|---------------------|----------------|
| GENERAL GOVERNMENT SUPPORT | | | | | | | |
| INDEPENDENT AUDITING | | | | | | | |
| CONTRACTUAL EXPENSE | | | | | | | |
| DA1320.401 | AUDITING SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CONTRACTUAL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - INDEPENDENT AUDITING | | 0 | 0 | 0 | 0 | 0 | 0 |
| LEGAL SERVICES | | | | | | | |
| CONTRACTUAL EXPENSE | | | | | | | |
| DA1420.402 | LEGAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CONTRACTUAL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - LEGAL SERVICES | | 0 | 0 | 0 | 0 | 0 | 0 |
| CENTRAL COMMUNICATIONS SYSTEMS | | | | | | | |
| CONTRACTUAL EXPENSE | | | | | | | |
| DA1650.415 | TELEPHONE SYSTEM | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CONTRACTUAL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - CENTRAL COMMUNICATIONS SYSTEMS | | 0 | 0 | 0 | 0 | 0 | 0 |
| CENTRAL STOREROOM | | | | | | | |
| CONTRACTUAL EXPENSE | | | | | | | |
| DA1660.404 | GENERAL OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CONTRACTUAL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - CENTRAL STOREROOM | | 0 | 0 | 0 | 0 | 0 | 0 |
| CENTRAL PRINT & MAIL | | | | | | | |
| CONTRACTUAL EXPENSE | | | | | | | |
| DA1670.405 | COPIER PAPER | 0 | 0 | 0 | 0 | 0 | 0 |
| DA1670.408 | POSTAGE | 0 | 0 | 0 | 0 | 0 | 0 |
| DA1670.437 | XEROX PRINTERS/COPIERS | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CONTRACTUAL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - CENTRAL PRINT & MAIL | | 0 | 0 | 0 | 0 | 0 | 0 |
| INFORMATION TECHNOLOGY | | | | | | | |
| EQUIPMENT/CAPITAL OUTLAY | | | | | | | |
| DA1680.291 | HARDWARE & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EQUIPMENT/CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTRACTUAL EXPENSE | | | | | | | |
| DA1680.400 | CONTRACTUAL | 0 | 0 | 0 | 0 | 0 | 0 |
| DA1680.490 | NETWORK SUPPORT | 0 | 0 | 0 | 0 | 0 | 0 |
| DA1680.491 | HARDWARE & EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| DA1680.492 | SOFTWARE | 0 | 0 | 0 | 0 | 0 | 0 |
| DA1680.494 | MAINTENANCE & REPAIRS | 0 | 0 | 0 | 0 | 0 | 0 |
| DA1680.496 | INTERNET SERVICE | 0 | 0 | 0 | 0 | 0 | 0 |
| DA1680.497 | TOOLS & SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CONTRACTUAL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - INFORMATION TECHNOLOGY | | 0 | 0 | 0 | 0 | 0 | 0 |
| SPECIAL ITEMS | | | | | | | |
| CONTRACTUAL EXPENSE | | | | | | | |
| DA1910.439 | LIABILITY INSURANCE | 0 | 0 | 0 | 0 | 5,500 | 5,500 |
| | TOTAL CONTRACTUAL EXPENSE | 0 | 0 | 0 | 0 | 5,500 | 5,500 |
| TOTAL - SPECIAL ITEMS | | 0 | 0 | 0 | 0 | 5,500 | 5,500 |
| TOTAL - GENERAL GOVERNMENT SUPPORT | | 0 | 0 | 0 | 0 | 5,500 | 5,500 |

APPROPRIATIONS:

| ACCOUNT | ACCOUNT DESCRIPTION | BUDGET 2016 | EXPENDED 2016 | BUDGET 2017 | ESTIMATE 2017 | RECOMMENDED 2018 | BUDGET 2018 |
|----------------------------------|----------------------------------|----------------|------------------|----------------|------------------|---------------------|----------------|
| TRANSPORTATION | | | | | | | |
| MACHINERY | | | | | | | |
| <u>PERSONAL SERVICES</u> | | | | | | | |
| DA5130.100 | REGULAR | 0 | 0 | 0 | 0 | 17,830 | 17,830 |
| DA5130.102 | OVERTIME | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| | TOTAL PERSONAL SERVICES | 0 | 0 | 0 | 0 | 18,830 | 18,830 |
| <u>EQUIPMENT/CAPITAL OUTLAY</u> | | | | | | | |
| DA5130.200 | CAPITAL EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| DA5130.270 | VEHICLES / VANS | 0 | 0 | 0 | 0 | 0 | 0 |
| DA5130.271 | HEAVY-DUTY TRUCK | 0 | 0 | 0 | 0 | 125,000 | 125,000 |
| DA5130.272 | MEDIUM-DUTY TRUCK | 0 | 0 | 0 | 0 | 0 | 0 |
| DA5130.273 | LIGHT-DUTY TRUCK | 0 | 0 | 0 | 0 | 0 | 0 |
| DA5130.274 | LOADERS & BACKHOES | 0 | 0 | 0 | 0 | 0 | 0 |
| DA5130.275 | EXCAVATING EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| DA5130.276 | PARK & TURF EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| DA5130.277 | LEAF & BRUSH EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| DA5130.278 | SPECIALTY EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| DA5130.279 | MISCELLANEOUS EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EQUIPMENT/CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 125,000 | 125,000 |
| <u>CONTRACTUAL EXPENSE</u> | | | | | | | |
| DA5130.450 | OIL, GREASE AND FLUIDS | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| DA5130.451 | VEHICLE MAINTENANCE & REPAIRS | 0 | 0 | 0 | 0 | 10,000 | 10,000 |
| DA5130.459 | TOOLS & EQUIPMENT | 0 | 0 | 0 | 0 | 2,400 | 2,400 |
| | TOTAL CONTRACTUAL EXPENSE | 0 | 0 | 0 | 0 | 13,400 | 13,400 |
| TOTAL - MACHINERY | | 0 | 0 | 0 | 0 | 157,230 | 157,230 |
| SNOW REMOVAL | | | | | | | |
| <u>PERSONAL SERVICES</u> | | | | | | | |
| DA5142.100 | REGULAR | 0 | 0 | 0 | 0 | 174,810 | 174,810 |
| DA5142.102 | OVERTIME | 0 | 0 | 0 | 0 | 62,000 | 62,000 |
| | TOTAL PERSONAL SERVICES | 0 | 0 | 0 | 0 | 236,810 | 236,810 |
| <u>CONTRACTUAL EXPENSE</u> | | | | | | | |
| DA5142.450 | PETROLEUM PRODUCTS | 0 | 0 | 0 | 0 | 40,000 | 40,000 |
| DA5142.452 | ROAD DE-ICING SUPPLIES | 0 | 0 | 0 | 0 | 200,000 | 200,000 |
| DA5142.459 | TOOLS & EQUIPMENT | 0 | 0 | 0 | 0 | 14,000 | 14,000 |
| | TOTAL CONTRACTUAL EXPENSE | 0 | 0 | 0 | 0 | 254,000 | 254,000 |
| TOTAL - SNOW REMOVAL | | 0 | 0 | 0 | 0 | 490,810 | 490,810 |
| TOTAL - TRANSPORTATION | | 0 | 0 | 0 | 0 | 648,040 | 648,040 |
| EMPLOYEE BENEFITS | | | | | | | |
| <u>EMPLOYEE BENEFITS</u> | | | | | | | |
| DA9010.800 | NYS RETIREMENT | 0 | 0 | 0 | 0 | 17,000 | 17,000 |
| DA9030.800 | SOCIAL SECURITY | 0 | 0 | 0 | 0 | 19,600 | 19,600 |
| DA9040.800 | WORKERS COMPENSATION | 0 | 0 | 0 | 0 | 11,000 | 11,000 |
| DA9045.800 | LIFE INSURANCE | 0 | 0 | 0 | 0 | 500 | 500 |
| DA9050.800 | UNEMPLOYMENT INSURANCE | 0 | 0 | 0 | 0 | 3,300 | 3,300 |
| DA9055.800 | DISABILTY INSURANCE | 0 | 0 | 0 | 0 | 200 | 200 |
| DA9056.800 | DISABILITY INSURANCE - LONG-TERM | 0 | 0 | 0 | 0 | 0 | 0 |
| DA9060.800 | GROUP HEALTH INSURANCE | 0 | 0 | 0 | 0 | 68,000 | 68,000 |
| DA9060.801 | FLEXIBLE SPENDING PLAN | 0 | 0 | 0 | 0 | 45 | 45 |
| DA9062.800 | POST HEALTH INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - EMPLOYEE BENEFITS | | 0 | 0 | 0 | 0 | 119,645 | 119,645 |
| TOTAL APPROPRIATIONS | | 0 | 0 | 0 | 0 | 773,185 | 773,185 |

TOWN OF ITHACA
HIGHWAY TOWNWIDE FUND

2018 BUDGET

SUMMARY OF APPROPRIATIONS:

| FUNCTION/CLASS DESCRIPTION | BUDGET 2016 | EXPENDED 2016 | BUDGET 2017 | ESTIMATE 2017 | RECOMMENDED 2018 | BUDGET 2018 |
|---|----------------|------------------|----------------|------------------|---------------------|----------------|
| TOTAL APPROPRIATIONS BY FUNCTION: | | | | | | |
| GENERAL GOVERNMENT SUPPORT | | | | | | |
| PERSONAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| EQUIPMENT/CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 5,500 | 5,500 |
| CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - GENERAL GOVERNMENT SUPPORT | 0 | 0 | 0 | 0 | 5,500 | 5,500 |
| PUBLIC SAFETY | 0 | 0 | 0 | 0 | 0 | 0 |
| TRANSPORTATION | | | | | | |
| PERSONAL SERVICES | 0 | 0 | 0 | 0 | 255,640 | 255,640 |
| EQUIPMENT/CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 125,000 | 125,000 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 267,400 | 267,400 |
| CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - TRANSPORTATION | 0 | 0 | 0 | 0 | 648,040 | 648,040 |
| CULTURE AND RECREATION | 0 | 0 | 0 | 0 | 0 | 0 |
| HOME AND COMMUNITY SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 119,645 | 119,645 |
| INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL APPROPRIATIONS BY FUNCTION | 0 | 0 | 0 | 0 | 773,185 | 773,185 |

TOTAL APPROPRIATIONS BY CLASS:

| | | | | | | |
|--------------------------------------|----------|----------|----------|----------|----------------|----------------|
| PERSONAL SERVICES | 0 | 0 | 0 | 0 | 255,640 | 255,640 |
| EQUIPMENT/CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 125,000 | 125,000 |
| CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 272,900 | 272,900 |
| CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 0 | 0 |
| EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 119,645 | 119,645 |
| INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL APPROPRIATIONS BY CLASS | 0 | 0 | 0 | 0 | 773,185 | 773,185 |

TOWN OF ITHACA
HIGHWAY TOWNWIDE FUND

2018 BUDGET

REVENUES:

| ACCOUNT | ACCOUNT DESCRIPTION | BUDGET 2016 | RECEIVED 2016 | BUDGET 2017 | ESTIMATE 2017 | RECOMMENDED 2018 | BUDGET 2018 |
|--|------------------------------|----------------|------------------|----------------|------------------|---------------------|----------------|
| REAL PROPERTY TAXES | | | | | | | |
| DA1001 | REAL PROPERTY TAXES | 0 | 0 | 0 | 0 | 800,000 | 800,000 |
| TOTAL - REAL PROPERTY TAXES | | 0 | 0 | 0 | 0 | 800,000 | 800,000 |
| NON- PROPERTY TAX ITEMS | | | | | | | |
| DA1120 | SALES TAX | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - NON- PROPERTY TAX ITEMS | | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERGOVERNMENTAL CHARGES | | | | | | | |
| DA2300 | SERVICES - OTHER GOVERNMENTS | 0 | 0 | 0 | 0 | 0 | 0 |
| DA2301 | SERVICES - OTHER ENTITIES | 0 | 0 | 0 | 0 | 0 | 0 |
| DA2305 | SNOW & ICE REMOVAL - COUNTY | 0 | 0 | 0 | 0 | 10,000 | 10,000 |
| TOTAL - INTERGOVERNMENTAL CHARGES | | 0 | 0 | 0 | 0 | 10,000 | 10,000 |
| USE OF MONEY AND PROPERTY | | | | | | | |
| DA2401 | INTEREST | 0 | 0 | 0 | 0 | 750 | 750 |
| TOTAL - USE OF MONEY AND PROPERTY | | 0 | 0 | 0 | 0 | 750 | 750 |
| SALE OF PROPERTY/COMPENSATION FOR LOSS | | | | | | | |
| DA2665 | SALE OF EQUIPMENT | 0 | 0 | 0 | 0 | 0 | 0 |
| DA2680 | INSURANCE RECOVERIES | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - SALE OF PROPERTY/COMP. FOR LOSS | | 0 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS LOCAL SOURCES | | | | | | | |
| DA2701 | REFUND OF PRIOR YEAR EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 |
| DA2705 | CULVERT FEES | 0 | 0 | 0 | 0 | 0 | 0 |
| DA2706 | HIGHWAY RIGHT-OF-WAY PERMITS | 0 | 0 | 0 | 0 | 0 | 0 |
| DA2770 | OTHER UNCLASSIFIED REVENUES | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - MISCELLANEOUS LOCAL SOURCES | | 0 | 0 | 0 | 0 | 0 | 0 |
| STATE AID | | | | | | | |
| DA3501 | CHIPS | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - STATE AID | | 0 | 0 | 0 | 0 | 0 | 0 |
| INTERFUND TRANSFERS | | | | | | | |
| DA5031/A | INTERFUND TRANSFER - GENERAL | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - INTERFUND TRANSFERS | | 0 | 0 | 0 | 0 | 0 | 0 |
| PROCEEDS OF OBLIGATIONS | | | | | | | |
| DA5710 | PROCEEDS FROM SERIAL BONDS | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL - PROCEEDS OF OBLIGATIONS | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 810,750 | 810,750 |
| APPROPRIATED FUND BALANCE | | 0 | 0 | 0 | 0 | -37,565 | -37,565 |
| TOTAL REVENUES & OTHER SOURCES | | 0 | 0 | 0 | 0 | 773,185 | 773,185 |

TOWN OF ITHACA

COMPARISON OF BUDGETED REVENUES AND EXPENDITURES FOR HIGHWAY PURPOSES
FROM 2017 DB HIGHWAY FUND AND 2018 DA / DB HIGHWAY FUNDS

2017 DB HIGHWAY FUND

2018 DA / DB HIGHWAY FUNDS

| DESCRIPTION | DB FUND | DESCRIPTION | DA FUND | DB FUND | TOTAL | % CHANGE FROM 2017 |
|------------------------|---------------------|------------------------|-------------------|---------------------|---------------------|--------------------|
| REVENUE | | REVENUE | | | | |
| REAL PROPERTY TAXES | \$ 1,250,000 | REAL PROPERTY TAXES | \$ 800,000 | \$ 1,400,000 | \$ 2,200,000 | 76.00% |
| SALES TAX COLLECTIONS | 1,955,000 | SALES TAX COLLECTIONS | - | 1,650,000 | 1,650,000 | -15.60% |
| SNOW & ICE RMVL - CNTY | 10,000 | SNOW & ICE RMVL - CNTY | 10,000 | - | 10,000 | 0.00% |
| INTEREST | 2,500 | INTEREST | 750 | 1,750 | 2,500 | 0.00% |
| SALE OF EQUIPMENT | 25,000 | SALE OF EQUIPMENT | - | 25,000 | 25,000 | 0.00% |
| OTHER | - | OTHER | - | - | - | - |
| STATE AID - CHIPS | 74,000 | STATE AID - CHIPS | - | 95,000 | 95,000 | 28.38% |
| BOND PROCEEDS | 200,000 | BOND PROCEEDS | - | - | - | -100.00% |
| TOTAL REVENUE | \$ 3,516,500 | TOTAL REVENUE | \$ 810,750 | \$ 3,171,750 | \$ 3,982,500 | 13.25% |
| EXPENSE | | EXPENSE | | | | |
| GENERAL GOVERNMENT | \$ 75,550 | GENERAL GOVERNMENT | \$ 5,500 | \$ 73,045 | \$ 78,545 | 3.96% |
| TRANSPORTATION | | TRANSPORTATION | | | | |
| - GENERAL REPAIRS | \$ 521,320 | - GENERAL REPAIRS | \$ - | \$ 567,040 | \$ 567,040 | 8.77% |
| - PERMANENT REPAIRS | 960,300 | - PERMANENT REPAIRS | - | 1,312,850 | 1,312,850 | 36.71% |
| - MACHINERY | 641,350 | - MACHINERY | 157,230 | 459,100 | 616,330 | -3.90% |
| - BRUSH & WEEDS | 263,570 | - BRUSH & WEEDS | - | 230,140 | 230,140 | -12.68% |
| - SNOW REMOVAL | 447,540 | - SNOW REMOVAL | 490,810 | - | 490,810 | 9.67% |
| TOTAL TRANSPORTATION | \$ 2,834,080 | TOTAL TRANSPORTATION | \$ 648,040 | \$ 2,569,130 | \$ 3,217,170 | 13.52% |
| EMPLOYEE BENEFITS | | EMPLOYEE BENEFITS | | | | |
| - NYS RETIREMENT | \$ 143,500 | - NYS RETIREMENT | \$ 17,000 | \$ 95,000 | \$ 112,000 | -21.95% |
| - HEALTH INSURANCE | 235,000 | - HEALTH INSURANCE | 68,000 | 220,100 | 288,100 | 22.60% |
| - OTHER BENEFITS | 171,750 | - OTHER BENEFITS | 34,645 | 128,880 | 163,525 | -4.79% |
| TOTAL BENEFITS | \$ 550,250 | TOTAL BENEFITS | \$ 119,645 | \$ 443,980 | \$ 563,625 | 2.43% |
| TRANSFERS TO OTHR FNDS | | TRANSFERS TO OTHR FNDS | | | | |
| - GENERAL FUND | \$ 118,800 | - GENERAL FUND | \$ - | \$ 121,200 | \$ 121,200 | 2.02% |
| - RISK RETENTION FUND | 3,200 | - RISK RETENTION FUND | - | 3,000 | 3,000 | -6.25% |
| - DEBT SERVICE FUND | 259,425 | - DEBT SERVICE FUND | - | 279,958 | 279,958 | 7.91% |
| TOTAL TRANSFERS - OUT | \$ 381,425 | TOTAL TRANSFERS - OUT | \$ - | \$ 404,158 | \$ 404,158 | 5.96% |
| TOTAL EXPENSE | \$ 3,841,305 | TOTAL EXPENSE | \$ 773,185 | \$ 3,490,313 | \$ 4,263,498 | 10.99% |

- Total Expenditures for Highway Purposes increase from \$3,841,305 in 2017 to \$4,263,498 in 2018; an increase of 10.99%.
- The Highway Townwide Fund accounts for \$773,185 or 18.13% of 2018 Expenditures for Highway Purposes.
- The Highway Part-Town Fund accounts for \$3,490,313 or 81.87% of 2018 Expenditures for Highway Purposes.
- Property Tax Levy for Highway Purposes increases from \$1,250,000 in 2017 to \$2,200,000 in 2018; an increase of 76.00%.
- Funding for Capital Projects increases from \$500,000 in 2017 to \$850,000 in 2018.