

SUPPLEMENT TO THE

ANNUAL

COMPREHENSIVE

FINANCIAL REPORT

---

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024



ERIE COUNTY, NEW YORK

SUPERVISOR CHARLES D. SNYDER

COUNCILMEMBERS: JAMES F. GRANVILLE  
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# TOWN OF AURORA, NEW YORK

## Supplement to the ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended December 31, 2024

Budgetary Comparison Report  
for the  
General and Special Revenue Funds



**TOWN OF AURORA, NEW YORK**  
**Supplement to the Annual Comprehensive Financial Report**  
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**Year Ended December 31, 2024**

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May 27, 2025

The purpose of this report for the year ended December 31, 2024 is to present budget and actual comparative data at the legal level of budgetary control (i.e., minimally the department and account level) for each of the Town of Aurora, New York's (the "Town") funds for which an annual budget was adopted. These funds include the General Fund, General—Part-Town Fund, Highway—Part-Town Fund, Water Districts Fund, and Nonmajor Funds, to include Cemetery, Rubbish Collection District, Garbage and Resource Recovery, Fire Protection District 1, Sewer Districts, Lighting Districts, and Highway—Town-wide.

Section 2400.121 of the Codification of Government Accounting and Financial Reporting Standards requires the inclusion of individual fund comparisons at the level of budgetary control in a government's Annual Comprehensive Financial Report (the "Annual Report"), except in extreme cases where preparation of a separate report may be necessary.

Since the annual appropriated budgets for the Town's General and Special Revenue Funds are minimally controlled at the department and account level, the Annual Report would have been excessively detailed had individual fund budgetary comparisons been presented at this level. Therefore, this separate report has been prepared to comply with established reporting requirements.

This report contains revenue and expenditure schedules for each of the governmental funds having annually adopted budgets.



# GENERAL FUND



**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—General Fund**  
**Year Ended December 31, 2024**

| Account Name                                            | Account Code | Adopted Budget   | Final Budget     | Revenue          | Variance with Final Budget |
|---------------------------------------------------------|--------------|------------------|------------------|------------------|----------------------------|
| <b>REVENUES:</b>                                        |              |                  |                  |                  |                            |
| <b>Tax items:</b>                                       |              |                  |                  |                  |                            |
| <b>Real property taxes:</b>                             |              |                  |                  |                  |                            |
| Real property taxes                                     | A1001        | \$ 2,233,380     | \$ 2,233,380     | \$ 2,233,380     | \$ -                       |
| <b>Total real property taxes</b>                        |              | <u>2,233,380</u> | <u>2,233,380</u> | <u>2,233,380</u> | <u>-</u>                   |
| <b>Other property tax items:</b>                        |              |                  |                  |                  |                            |
| Prior year exemption removals                           | A1089        | 8,170            | 8,170            | 8,171            | 1                          |
| Interest and penalties on real property taxes           | A1090        | 45,000           | 45,000           | 65,540           | 20,540                     |
| <b>Total other property tax items:</b>                  |              | <u>53,170</u>    | <u>53,170</u>    | <u>73,711</u>    | <u>20,541</u>              |
| <b>Non-property tax items:</b>                          |              |                  |                  |                  |                            |
| Non-property tax distributions                          | A1120        | 35,000           | 35,000           | 35,000           | -                          |
| Gross receipts tax - phone                              | A1130        | -                | -                | 240              | 240                        |
| <b>Total non-property tax items:</b>                    |              | <u>35,000</u>    | <u>35,000</u>    | <u>35,240</u>    | <u>240</u>                 |
| <b>Total tax items</b>                                  |              | <u>2,321,550</u> | <u>2,321,550</u> | <u>2,342,331</u> | <u>20,781</u>              |
| <b>Departmental income:</b>                             |              |                  |                  |                  |                            |
| Clerk fees                                              | A1255        | 5,000            | 5,000            | 9,042            | 4,042                      |
| Charges-programs for the aging                          | A1972        | 4,000            | 4,000            | 4,498            | 498                        |
| Other economic assistance & opportunities lunch program | A1973        | 2,500            | 2,500            | 5,689            | 3,189                      |
| West Falls park rental                                  | A2001        | -                | -                | 100              | 100                        |
| League entry fee - adult                                | A2004        | 5,200            | 5,200            | 4,940            | (260)                      |
| Adult sports                                            | A2005        | 5,000            | 5,000            | 9,301            | 4,301                      |
| Community pool                                          | A2025        | 46,000           | 46,000           | 54,448           | 8,448                      |
| SRF - Knox Field permits                                | A2025.1      | 1,200            | 2,928            | 3,468            | 540                        |
| SRF - Knox Field donations                              | A2025.2      | 8,000            | 8,000            | 9,000            | 1,000                      |
| Aquatic club registration                               | A2026.1      | 37,500           | 43,766           | 45,506           | 1,740                      |
| Aquatic club reimbursement                              | A2026.3      | 3,000            | 3,000            | 3,001            | 1                          |
| Swim lessons registration                               | A2027.1      | 22,500           | 22,500           | 24,953           | 2,453                      |
| Tennis lessons registration                             | A2030.1      | 4,000            | 4,000            | 2,076            | (1,924)                    |
| Golf lessons                                            | A2050        | 1,000            | 1,870            | 1,870            | -                          |
| Camps/clinics                                           | A2052        | 1,000            | 2,282            | 2,307            | 25                         |
| Tot programs                                            | A2054        | 3,250            | 3,250            | 3,283            | 33                         |
| Summer playground sports                                | A2055        | 13,100           | 14,182           | 15,012           | 830                        |
| Youth educational programs                              | A2056        | 13,000           | 43,819           | 43,819           | -                          |
| Art/theater/dance                                       | A2057        | 3,800            | 3,800            | 1,460            | (2,340)                    |
| Bowling                                                 | A2058        | 2,400            | 2,400            | 1,465            | (935)                      |
| Staff training                                          | A2061        | 6,100            | 7,330            | 7,400            | 70                         |
| Mini bus                                                | A2071        | 3,000            | 3,000            | 5,623            | 2,623                      |
| Concert donations                                       | A2073        | 2,400            | 2,800            | 2,800            | -                          |
| Independence day sponsorship                            | A2080.1      | 4,000            | 5,025            | 5,025            | -                          |
| Winterfest                                              | A2083        | 200              | 200              | -                | (200)                      |
| Easter egg hunt                                         | A2085        | 400              | 400              | 700              | 300                        |
| Supervised playgrounds registration                     | A2088.1      | 62,000           | 63,836           | 64,003           | 167                        |
| <b>Total departmental income</b>                        |              | <u>259,550</u>   | <u>306,088</u>   | <u>330,789</u>   | <u>24,701</u>              |

(continued)

| Account Name                                            | Account Code | Adopted Budget      | Final Budget        | Revenue             | Variance with Final Budget |
|---------------------------------------------------------|--------------|---------------------|---------------------|---------------------|----------------------------|
| <b>Intergovernmental charges</b>                        |              |                     |                     |                     |                            |
| Mini - bus reimbursements                               | A2351        | 6,500               | 6,500               | 10,069              | 3,569                      |
| Miscellaneous revenue other governments                 | A2389        | -                   | 500                 | 10,761              | 10,261                     |
| <b>Total intergovernmental charges</b>                  |              | <u>6,500</u>        | <u>7,000</u>        | <u>20,830</u>       | <u>13,830</u>              |
| <b>Use of money and property:</b>                       |              |                     |                     |                     |                            |
| Interest and earnings                                   | A2401        | 170,000             | 170,000             | 247,165             | 77,165                     |
| Gas well commission/prod                                | A2455        | 6,000               | 6,000               | 3,268               | (2,732)                    |
| <b>Total use of money and property</b>                  |              | <u>176,000</u>      | <u>176,000</u>      | <u>250,433</u>      | <u>74,433</u>              |
| <b>Licenses and permits:</b>                            |              |                     |                     |                     |                            |
| Dog licenses                                            | A2544        | 28,000              | 28,000              | 28,977              | 977                        |
| Building and alteration permits                         | A2555        | 92,500              | 92,500              | 168,917             | 76,417                     |
| Subdivision land                                        | A2556        | -                   | -                   | 300                 | 300                        |
| Other permits                                           | A2590        | -                   | -                   | 1,325               | 1,325                      |
| <b>Total licenses and permits</b>                       |              | <u>120,500</u>      | <u>120,500</u>      | <u>199,519</u>      | <u>79,019</u>              |
| <b>Fines and forfeitures:</b>                           |              |                     |                     |                     |                            |
| Fines and forfeited bail                                | A2610        | 160,000             | 160,000             | 204,089             | 44,089                     |
| <b>Total fines and forfeitures</b>                      |              | <u>160,000</u>      | <u>160,000</u>      | <u>204,089</u>      | <u>44,089</u>              |
| <b>Sale of property and compensation for loss:</b>      |              |                     |                     |                     |                            |
| Sale of equipment                                       | A2665        | -                   | -                   | 15,345              | 15,345                     |
| <b>Total sale of property and compensation for loss</b> |              | <u>-</u>            | <u>-</u>            | <u>15,345</u>       | <u>15,345</u>              |
| <b>Miscellaneous:</b>                                   |              |                     |                     |                     |                            |
| Refunds of prior year expenses                          | A2701        | -                   | -                   | 1,300               | 1,300                      |
| Gifts & donations                                       | A2705        | -                   | 7,822               | 7,822               | -                          |
| Grants from local governments                           | A2706        | -                   | 5,000               | 5,000               | -                          |
| Other unclassified revenues                             | A2770        | 50,000              | 59,293              | 70,519              | 11,226                     |
| <b>Total miscellaneous</b>                              |              | <u>50,000</u>       | <u>72,115</u>       | <u>84,641</u>       | <u>12,526</u>              |
| <b>State aid:</b>                                       |              |                     |                     |                     |                            |
| State aid - AIM related payments                        | A3001        | 78,698              | 78,698              | 84,203              | 5,505                      |
| State aid - mortgage tax                                | A3005        | 350,000             | 350,000             | 275,138             | (74,862)                   |
| Justice court assistance program                        | A3389        | -                   | 22,535              | 22,535              | -                          |
| <b>Total state aid</b>                                  |              | <u>428,698</u>      | <u>451,233</u>      | <u>381,876</u>      | <u>(69,357)</u>            |
| <b>Federal aid:</b>                                     |              |                     |                     |                     |                            |
| Federal aid other                                       | A4089        | -                   | 81,964              | 81,964              | -                          |
| <b>Total federal aid</b>                                |              | <u>-</u>            | <u>81,964</u>       | <u>81,964</u>       | <u>-</u>                   |
| <b>TOTAL REVENUES</b>                                   |              | <u>\$ 3,522,798</u> | <u>\$ 3,696,450</u> | <u>\$ 3,911,817</u> | <u>\$ 215,367</u>          |

(concluded)

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures and Transfers Out—Budget and Actual—General Fund**  
**Year Ended December 31, 2024**

| Account Name                       | Account Code | Adopted Budget | Final Budget   | Expenditure    | Variance with Final Budget |
|------------------------------------|--------------|----------------|----------------|----------------|----------------------------|
| <b>EXPENDITURES:</b>               |              |                |                |                |                            |
| <b>GENERAL GOVERNMENT SUPPORT:</b> |              |                |                |                |                            |
| <b>LEGISLATIVE BOARD:</b>          |              |                |                |                |                            |
| Personal services:                 |              |                |                |                |                            |
| Councilmen (4)                     | A1010.100    | \$ 51,468      | \$ 51,468      | \$ 51,468      | \$ -                       |
| Total personal services            |              | 51,468         | 51,468         | 51,468         | -                          |
| Contractual:                       |              |                |                |                |                            |
| Expense and travel                 | A1010.404    | 2,000          | 2,000          | 102            | 1,898                      |
| Total contractual                  |              | 2,000          | 2,000          | 102            | 1,898                      |
| <b>Total Legislative Board</b>     |              | <b>53,468</b>  | <b>53,468</b>  | <b>51,570</b>  | <b>1,898</b>               |
| <b>MUNICIPAL COURT:</b>            |              |                |                |                |                            |
| Personal services:                 |              |                |                |                |                            |
| Town justices                      | A1110.100    | 76,782         | 76,782         | 76,780         | 2                          |
| Court clerk                        | A1110.102    | 45,337         | 45,337         | 45,336         | 1                          |
| Court clerk                        | A1110.105    | 46,218         | 46,218         | 46,218         | -                          |
| Total personal services            |              | 168,337        | 168,337        | 168,334        | 3                          |
| Contractual:                       |              |                |                |                |                            |
| Office expense                     | A1110.401    | 5,000          | 27,535         | 27,418         | 117                        |
| Court reporter/interpeter          | A1110.411    | 1,000          | 1,540          | 1,320          | 220                        |
| Part time help                     | A1110.412    | 1,000.00       | 460            | 110            | 350                        |
| Law books                          | A1110.413    | 1,850          | 1,850          | 613            | 1,237                      |
| Court annual school                | A1110.415    | 2,200          | 2,200          | 420            | 1,780                      |
| Court security officer             | A1110.416    | 12,959         | 12,959         | 7,656          | 5,303                      |
| Total contractual                  |              | 24,009         | 46,544         | 37,537         | 9,007                      |
| <b>Total Municipal Court</b>       |              | <b>192,346</b> | <b>214,881</b> | <b>205,871</b> | <b>9,010</b>               |
| <b>SUPERVISOR:</b>                 |              |                |                |                |                            |
| Personal services:                 |              |                |                |                |                            |
| Supervisor                         | A1220.100    | 45,274         | 45,274         | 45,273         | 1                          |
| Assistant                          | A1220.102    | 49,718         | 49,718         | 49,717         | 1                          |
| Secretary                          | A1220.103    | 23,439         | 23,439         | 20,385         | 3,054                      |
| Budget officer                     | A1220.104    | 5,774          | 5,774          | 5,774          | -                          |
| Web administrator                  | A1220.105    | 3,824          | 3,824          | 3,824          | -                          |
| HR stipend                         | A1220.106    | 2,600          | 2,600          | 1,400          | 1,200                      |
| Live stream coordinator            | A1220.107    | 1,607          | 1,607          | 1,607          | -                          |
| Total personal services            |              | 130,629        | 130,629        | 127,980        | 4,256                      |
| Contractual:                       |              |                |                |                |                            |
| Office expense                     | A1220.401    | 2,000          | 2,000          | 1,476          | 524                        |
| Expense and travel                 | A1220.404    | 2,000          | 1,700          | 510            | 1,190                      |
| HR background checks               | A1220.405    | 1,500          | 1,800          | 1,787          | 13                         |
| Total contractual                  |              | 5,500          | 5,500          | 3,773          | 1,727                      |
| <b>Total Supervisor</b>            |              | <b>136,129</b> | <b>136,129</b> | <b>131,753</b> | <b>5,983</b>               |

(continued)

| Account Name                         | Account Code | Adopted Budget | Final Budget   | Expenditure    | Variance with Final Budget |
|--------------------------------------|--------------|----------------|----------------|----------------|----------------------------|
| <b>AUDITOR:</b>                      |              |                |                |                |                            |
| Contractual:                         |              |                |                |                |                            |
| Professional services                | A1320.401    | 32,500         | 32,500         | 31,500         | 1,000                      |
| Finance service loans/bonds          | A1320.404    | 10,000         | 10,000         | 6,726          | 3,274                      |
| <b>Total Auditor</b>                 |              | <u>42,500</u>  | <u>42,500</u>  | <u>38,226</u>  | <u>4,274</u>               |
| <b>ASSESSMENT:</b>                   |              |                |                |                |                            |
| Personal services:                   |              |                |                |                |                            |
| Assessor                             | A1355.100    | 83,023         | 83,023         | 83,023         | -                          |
| Car allowance                        | A1355.103    | 2,000          | 2,000          | 2,000          | -                          |
| Office assessment clerk              | A1355.106    | 45,337         | 45,337         | 45,336         | 1                          |
| Star program clerk                   | A1355.107    | 18,896         | 18,896         | 10,638         | 8,258                      |
| Total personal services              |              | <u>149,256</u> | <u>149,256</u> | <u>140,997</u> | <u>8,259</u>               |
| Contractual:                         |              |                |                |                |                            |
| Office expense                       | A1355.401    | 2,500          | 2,500          | 298            | 2,202                      |
| Expense and travel                   | A1355.404    | 2,000          | 2,000          | 1,435          | 565                        |
| Appraisals                           | A1355.413    | 50,000         | 50,000         | 30,810         | 19,190                     |
| Total contractual                    |              | <u>54,500</u>  | <u>54,500</u>  | <u>32,543</u>  | <u>21,957</u>              |
| <b>Total Assessment</b>              |              | <u>203,756</u> | <u>203,756</u> | <u>173,540</u> | <u>30,216</u>              |
| <b>ASSESSMENT REVIEW BOARD:</b>      |              |                |                |                |                            |
| Personal services:                   |              |                |                |                |                            |
| Secretary                            | A1356.100    | 200            | 200            | 65             | 135                        |
| Total personal services              |              | <u>200</u>     | <u>200</u>     | <u>65</u>      | <u>135</u>                 |
| Contractual:                         |              |                |                |                |                            |
| Reimbursement of the Board           | A1356.401    | 525            | 525            | 425            | 100                        |
| Total contractual                    |              | <u>525</u>     | <u>525</u>     | <u>425</u>     | <u>100</u>                 |
| <b>Total Assessment Review Board</b> |              | <u>725</u>     | <u>725</u>     | <u>490</u>     | <u>235</u>                 |
| <b>CLERK:</b>                        |              |                |                |                |                            |
| Personal services:                   |              |                |                |                |                            |
| Town clerk                           | A1410.100    | 74,158         | 74,158         | 74,158         | -                          |
| Registrar (Town Clerk)               | A1410.101    | 985            | 985            | 984            | 1                          |
| Deputy 1                             | A1410.105    | 45,337         | 45,337         | 43,693         | 1,644                      |
| Deputy 2                             | A1410.106    | 44,268         | 44,268         | 44,215         | 53                         |
| Part-time help                       | A1410.107    | 2,000          | 2,000          | 484            | 1,516                      |
| Grant stipend                        | A1410.108    | 5,464          | 5,464          | 5,463          | 1                          |
| Medical insurance reimbursement      | A1410.109    | 3,900          | 3,900          | 3,900          | -                          |
| Total personal services              |              | <u>176,112</u> | <u>176,112</u> | <u>172,897</u> | <u>3,215</u>               |
| Contractual:                         |              |                |                |                |                            |
| Office expense                       | A1410.401    | 3,000          | 3,000          | 1,343          | 1,657                      |
| Dog license office                   | A1410.401.1  | 600            | 600            | 0              | 600                        |
| Tags                                 | A1410.401.2  | 500            | 500            | 0              | 500                        |
| Exoense and travel                   | A1410.405    | 750            | 750            | 141            | 609                        |
| Minute binding                       | A1410.414    | 500            | 500            | -              | 500                        |
| Total contractual                    |              | <u>5,350</u>   | <u>5,350</u>   | <u>1,484</u>   | <u>3,866</u>               |
| <b>Total Clerk</b>                   |              | <u>181,462</u> | <u>181,462</u> | <u>174,381</u> | <u>7,081</u>               |

(continued)

| Account Name                        | Account Code | Adopted Budget | Final Budget | Expenditure | Variance with Final Budget |
|-------------------------------------|--------------|----------------|--------------|-------------|----------------------------|
| <b>LAW:</b>                         |              |                |              |             |                            |
| Personal services:                  |              |                |              |             |                            |
| Town attorney                       | A1420.100    | 52,839         | 52,839       | 52,389      | 450                        |
| Town prosecutor                     | A1420.101    | 18,283         | 18,283       | 18,282      | 1                          |
| Total personal services             |              | 71,122         | 71,122       | 70,671      | 451                        |
| Contractual:                        |              |                |              |             |                            |
| Office expense                      | A1420.401    | 1,000          | 1,000        | -           | 1,000                      |
| Special counsel                     | A1420.416    | 30,000         | 30,000       | 14,766      | 15,234                     |
| Codification                        | A1420.417    | 7,500          | 7,500        | 1,195       | 6,305                      |
| Total contractual                   |              | 38,500         | 38,500       | 15,961      | 22,539                     |
| <b>Total Law</b>                    |              | 109,622        | 109,622      | 86,632      | 22,990                     |
| <b>ENGINEER:</b>                    |              |                |              |             |                            |
| Contractual:                        |              |                |              |             |                            |
| Professional services               | A1440.409    | 8,000          | 8,000        | 6,860       | 1,140                      |
| <b>Total Engineer</b>               |              | 8,000          | 8,000        | 6,860       | 1,140                      |
| <b>RECORDS MANAGEMENT:</b>          |              |                |              |             |                            |
| Contractual:                        |              |                |              |             |                            |
| Office expense                      | A1460.401    | 2,000          | 2,000        | 909         | 1,091                      |
| Purchases services                  | A1460.440    | 1,000          | 1,000        | -           | 1,000                      |
| <b>Total Records Management</b>     |              | 3,000          | 3,000        | 909         | 2,091                      |
| <b>OPERATION OF BUILDINGS:</b>      |              |                |              |             |                            |
| Personal services:                  |              |                |              |             |                            |
| Building director                   | A1620.100    | 6,274          | 6,274        | 6,273       | 1                          |
| Maintenance, buildings              | A1620.101    | 10,000         | 10,000       | 9,996       | 4                          |
| Custodian PT                        | A1620.103    | 31,258         | 31,258       | 28,593      | 2,665                      |
| Overtime                            | A1620.140    | 2,000          | 2,000        | 1,986       | 14                         |
| Total personal services             |              | 49,532         | 49,532       | 46,848      | 2,684                      |
| Contractual:                        |              |                |              |             |                            |
| Office expense                      | A1620.401    | 6,500          | 5,504        | 4,302       | 1,202                      |
| Telephone                           | A1620.406    | 15,000         | 15,000       | 11,727      | 3,273                      |
| Light, heat, power and water        | A1620.414    | 90,000         | 90,000       | 51,959      | 38,041                     |
| Copier leases                       | A1620.415    | 4,500          | 4,868        | 4,868       | -                          |
| Machiner maintenance contracts      | A1620.420    | 5,000          | 5,030        | 5,029       | 1                          |
| Buildings and grounds - R&M         | A1620.422    | 27,000         | 34,622       | 34,621      | 1                          |
| Contractual maintenance             | A1620.423    | 60,000         | 58,693       | 49,256      | 9,437                      |
| Vehicle maintenance and gas         | A1620.431    | 1,250          | 1,250        | 1,235       | 15                         |
| Janitorial supplies                 | A1620.439    | 4,800          | 5,400        | 5,137       | 263                        |
| Total contractual                   |              | 214,050        | 220,367      | 168,134     | 52,233                     |
| <b>Total Operation of Buildings</b> |              | 263,582        | 269,899      | 214,982     | 54,917                     |
| <b>MINI BUS PROGRAM:</b>            |              |                |              |             |                            |
| Personal services:                  |              |                |              |             |                            |
| Drivers                             | A1630.100    | 24,960         | 24,960       | 23,265      | 1,695                      |
| Total personal services             |              | 24,960         | 24,960       | 23,265      | 1,695                      |
| Contractual:                        |              |                |              |             |                            |
| Gasoline & maintenance              | A1630.431    | 6,000          | 6,000        | 4,384       | 1,616                      |
| Total contractual                   |              | 6,000          | 6,000        | 4,384       | 1,616                      |
| <b>Total Mini Bus Program</b>       |              | 30,960         | 30,960       | 27,649      | 3,311                      |

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| Account Name                              | Account Code | Adopted Budget   | Final Budget     | Expenditure      | Variance with Final Budget |
|-------------------------------------------|--------------|------------------|------------------|------------------|----------------------------|
| <b>CENTRAL PRINTING AND MAILING:</b>      |              |                  |                  |                  |                            |
| Contractual:                              |              |                  |                  |                  |                            |
| Postage                                   | A1670.402    | 28,000           | 28,000           | 20,245           | 7,755                      |
| Printing and advertising                  | A1670.403    | 3,000            | 3,000            | 1,219            | 1,781                      |
| <b>Total Central Printing and Mailing</b> |              | <b>31,000</b>    | <b>31,000</b>    | <b>21,464</b>    | <b>9,536</b>               |
| <b>CENTRAL DATA PROCESSING:</b>           |              |                  |                  |                  |                            |
| Contractual:                              |              |                  |                  |                  |                            |
| Office expense                            | A1680.401    | 105,000          | 103,201          | 83,218           | 19,983                     |
| <b>Total Central Data Processing</b>      |              | <b>105,000</b>   | <b>103,201</b>   | <b>83,218</b>    | <b>19,983</b>              |
| <b>SPECIAL ITEMS:</b>                     |              |                  |                  |                  |                            |
| Unallocated insurance                     | A1910        | 125,000          | 126,475          | 124,158          | 2,317                      |
| Municipal association dues                | A1920        | 4,500            | 5,025            | 5,011            | 14                         |
| Taxes and assessments on property         | A1950        | 20,000           | 18,000           | 12,106           | 5,894                      |
| Tax cancellations and refunds             | A1958        | 833              | 833              | 1,440            | (607)                      |
| Scenic By-Way                             | A1960        | 300              | 300              | 300              | -                          |
| South Wales community center              | A1961        | 500              | 500              | -                | 500                        |
| Contingent account                        | A1990        | 40,000           | 18,001           | -                | 18,001                     |
| <b>Total Special Items</b>                |              | <b>191,133</b>   | <b>169,134</b>   | <b>143,015</b>   | <b>26,119</b>              |
| <b>TOTAL GENERAL GOVERNMENT SUPPORT</b>   |              | <b>1,552,683</b> | <b>1,557,737</b> | <b>1,360,560</b> | <b>197,177</b>             |
| <b>PUBLIC SAFETY:</b>                     |              |                  |                  |                  |                            |
| <b>TRAFFIC CONTROL:</b>                   |              |                  |                  |                  |                            |
| Contractual:                              |              |                  |                  |                  |                            |
| Signs                                     | A3310.441    | 1,500            | 1,500            | 658              | 842                        |
| <b>Total Traffic Control</b>              |              | <b>1,500</b>     | <b>1,500</b>     | <b>658</b>       | <b>842</b>                 |
| <b>CONTROL OF DOGS:</b>                   |              |                  |                  |                  |                            |
| Personal services:                        |              |                  |                  |                  |                            |
| Part time dog control                     | A3510.101    | 9,000            | 9,372            | 9,371            | 1                          |
| Dog control director                      | A3510.102    | 4,767            | 4,767            | 4,767            | -                          |
| DCO secretary                             | A3510.110    | 11,335           | 11,335           | 11,334           | 1                          |
| <b>Total personal services</b>            |              | <b>25,102</b>    | <b>25,474</b>    | <b>25,472</b>    | <b>2</b>                   |
| Contractual:                              |              |                  |                  |                  |                            |
| Office expense                            | A3510.401    | 200              | 19               | 9                | 10                         |
| Expense and travel                        | A3510.404    | 700              | 935              | 935              | -                          |
| Vehicle maintenance & gas                 | A3510.431    | 1,000            | 1,002            | 1,001            | 1                          |
| DCO supplies                              | A3510.451    | 350              | 124              | 124              | -                          |
| <b>Total contractual</b>                  |              | <b>2,250</b>     | <b>2,080</b>     | <b>2,069</b>     | <b>11</b>                  |
| <b>Total Control of Dogs</b>              |              | <b>27,352</b>    | <b>27,554</b>    | <b>27,541</b>    | <b>13</b>                  |

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| Account Name                                | Account Code | Adopted Budget | Final Budget   | Expenditure    | Variance with Final Budget |
|---------------------------------------------|--------------|----------------|----------------|----------------|----------------------------|
| <b>SAFETY INSPECTION:</b>                   |              |                |                |                |                            |
| Personal services:                          |              |                |                |                |                            |
| Code enforcement officer                    | A3620.100    | 72,459         | 72,952         | 72,951         | 1                          |
| Clerical                                    | A3620.102    | 26,108         | 24,919         | 22,993         | 1,926                      |
| Assistant code enforcement officer          | A3620.103    | 62,773         | 63,462         | 63,327         | 135                        |
| Total personal services                     |              | <u>161,340</u> | <u>161,333</u> | <u>159,271</u> | <u>2,062</u>               |
| Contractual:                                |              |                |                |                |                            |
| Office expense                              | A3620.401    | 675            | 1,369          | 1,366          | 3                          |
| Expense and travel                          | A3620.404    | 2,500          | 1,314          | 533            | 781                        |
| Mileage                                     | A3620.405    | 4,500          | 4,500          | 3,913          | 587                        |
| Total contractual                           |              | <u>7,675</u>   | <u>7,183</u>   | <u>5,812</u>   | <u>1,371</u>               |
| <b>Total Safety Inspection</b>              |              | <u>169,015</u> | <u>168,516</u> | <u>165,083</u> | <u>3,433</u>               |
| <b>TOTAL PUBLIC SAFETY</b>                  |              | <u>197,867</u> | <u>197,570</u> | <u>193,282</u> | <u>4,288</u>               |
| <b>TRANSPORTATION:</b>                      |              |                |                |                |                            |
| <b>HIGHWAY ADMINISTRATION:</b>              |              |                |                |                |                            |
| Personal services:                          |              |                |                |                |                            |
| Highway superintendent                      | A5010.100    | 74,158         | 74,158         | 74,158         | -                          |
| Deputy highway superintendent               | A5010.101    | 4,500          | 4,500          | 4,500          | -                          |
| Secretary                                   | A5010.102    | 11,335         | 11,335         | 11,334         | 1                          |
| Medical reimbursement                       | A5010.109    | 3,900          | 3,900          | 3,900          | -                          |
| Total personal services                     |              | <u>93,893</u>  | <u>93,893</u>  | <u>93,892</u>  | <u>1</u>                   |
| Contractual:                                |              |                |                |                |                            |
| Office expense                              | A5010.401    | 800            | 800            | 775            | 25                         |
| Expense and travel                          | A5010.404    | 2,250          | 2,250          | 2,206          | 44                         |
| Medical supplies                            | A5010.416    | 250            | 250            | 200            | 50                         |
| A.D.T testing                               | A5010.417    | 1,000          | 1,000          | 849            | 151                        |
| Total contractual                           |              | <u>4,300</u>   | <u>4,300</u>   | <u>4,030</u>   | <u>270</u>                 |
| <b>Total Highway Administration</b>         |              | <u>98,193</u>  | <u>98,193</u>  | <u>97,922</u>  | <u>271</u>                 |
| <b>STREET LIGHTING:</b>                     |              |                |                |                |                            |
| Contractual:                                |              |                |                |                |                            |
| Street lighting                             | A5182.411    | 20,000         | 27,600         | 26,078         | 1,522                      |
| <b>Total Street Lighting</b>                |              | <u>20,000</u>  | <u>27,600</u>  | <u>26,078</u>  | <u>1,522</u>               |
| <b>TOTAL TRANSPORTATION</b>                 |              | <u>118,193</u> | <u>125,793</u> | <u>124,000</u> | <u>1,793</u>               |
| <b>ECONOMIC ASSISTANCE AND OPPORTUNITY:</b> |              |                |                |                |                            |
| <b>VETERANS SERVICES:</b>                   |              |                |                |                |                            |
| Contractual:                                |              |                |                |                |                            |
| Veterans organizations for room             | A6510.411    | 500            | 500            | -              | 500                        |
| <b>Total Veteran Services</b>               |              | <u>500</u>     | <u>500</u>     | <u>-</u>       | <u>500</u>                 |

(continued)

| Account Name                                     | Account Code | Adopted Budget | Final Budget | Expenditure | Variance with Final Budget |
|--------------------------------------------------|--------------|----------------|--------------|-------------|----------------------------|
| <b>PROGRAMS FOR THE AGING:</b>                   |              |                |              |             |                            |
| Personal services:                               |              |                |              |             |                            |
| Programs for the aging - director                | A6772.100    | 56,236         | 56,236       | 56,236      | -                          |
| Part-time recreation personnel                   | A6772.114    | 4,478          | 4,478        | 3,314       | 1,164                      |
| Part-time personnel                              | A6772.115    | 35,632         | 35,632       | 33,805      | 1,827                      |
| Part-time kitchen help                           | A6772.116    | 17,816         | 17,815       | 17,174      | 641                        |
| Total personal services                          |              | 114,162        | 114,161      | 110,529     | 3,632                      |
| Contractual:                                     |              |                |              |             |                            |
| Supplies                                         | A6772.401    | 5,000          | 10,501       | 10,501      | -                          |
| Rural transit                                    | A6772.402    | 1,000          | 1,000        | 967.00      | 33                         |
| Travel and expenses                              | A6772.404    | 560            | 60           | 0           | 60                         |
| Dues & subscriptions                             | A6772.408    | 60             | 60           | 50          | 10                         |
| Rentals - buses and films                        | A6772.413    | 4,000          | 4,000        | 3,900       | 100                        |
| Meals-on-wheels                                  | A6772.414    | 1,500          | 1,500        | 0           | 1,500                      |
| Lunch program maintenance                        | A6772.417    | 300            | 300          | 282         | 18                         |
| Total contractual                                |              | 12,420         | 17,421       | 15,700      | 1,721                      |
| <b>Total Programs for the Aging</b>              |              | 126,582        | 131,582      | 126,229     | 5,353                      |
| <b>TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY</b> |              | 127,082        | 132,082      | 126,229     | 5,853                      |
| <b>CULTURE AND RECREATION:</b>                   |              |                |              |             |                            |
| <b>RECREATION ADMINISTRATION:</b>                |              |                |              |             |                            |
| Personal services:                               |              |                |              |             |                            |
| Director of recreation                           | A7020.100    | 60,072         | 60,502       | 60,473      | 29                         |
| Car allowance                                    | A7020.103    | 2,400          | 2,400        | 2,400       | -                          |
| Recreation supervisor                            | A7020.110    | 45,588         | 45,588       | 45,588      | -                          |
| Secretarial                                      | A7020.112    | 24,616         | 24,616       | 16,618      | 7,998                      |
| Secretary - part-time seasonal                   | A7020.113    | 5,600          | 5,570        | 4,468       | 1,102                      |
| Total personal services                          |              | 138,276        | 138,676      | 129,547     | 9,129                      |
| Contractual:                                     |              |                |              |             |                            |
| Office expense                                   | A7020.401    | 5,250          | 5,250        | 5,421       | (171)                      |
| Expense and travel                               | A7020.404    | 500            | 500          | -           | 500                        |
| Dues and subscriptions                           | A7020.408    | 400            | 400          | 100         | 300                        |
| Credit card service charges                      | A7020.409    | 5,250          | 7,280        | 7,279       | 1                          |
| Total contractual                                |              | 11,400         | 13,430       | 12,800      | 630                        |
| <b>Total Recreation Administration</b>           |              | 149,676        | 152,106      | 142,347     | 9,759                      |

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| Account Name                                    | Account Code | Adopted Budget | Final Budget | Expenditure | Variance with Final Budget |
|-------------------------------------------------|--------------|----------------|--------------|-------------|----------------------------|
| <b>PARKS:</b>                                   |              |                |              |             |                            |
| Personal services:                              |              |                |              |             |                            |
| Parks director                                  | A7110.101    | 12,305         | 12,305       | 12,304      | 1                          |
| Laborer                                         | A7110.104    | 21,000         | 21,352       | 21,325      | 27                         |
| Seasonal parks                                  | A7110.105    | 15,000         | 13,325       | 13,322      | 3                          |
| Overtime                                        | A7110.107    | 1,000          | 649          | 646         | 3                          |
| Parks secretary                                 | A7110.110    | 11,335         | 11,335       | 11,334      | 1                          |
| Baseball diamond maintenance                    | A7110.111    | 2,200          | 24,199       | 24,195      | 4                          |
| Total personal services                         |              | 62,840         | 83,165       | 83,126      | 39                         |
| Contractual:                                    |              |                |              |             |                            |
| Fuel & oil                                      | A7110.410    | 10,000         | 5,254        | 4,420       | 834                        |
| Utilities                                       | A7110.414    | 12,000         | 12,000       | 6,939       | 5,061                      |
| Maintenance of equipment                        | A7110.424    | 4,400          | 5,344        | 5,324       | 20                         |
| Parks landscaping & supplies                    | A7110.444    | 10,000         | 16,346       | 16,260      | 86                         |
| Park improvements (ARPA only)                   | A7110.454    | -              | 81,965       | 81,964      | 1                          |
| Parks R&M                                       | A7110.464    | 4,000          | 9,156        | 9,156       | -                          |
| Total contractual                               |              | 40,400         | 130,065      | 124,063     | 6,002                      |
| <b>Total Parks</b>                              |              | 103,240        | 213,230      | 207,189     | 6,041                      |
| <b>PLAYGROUNDS AND RECREATION CENTERS:</b>      |              |                |              |             |                            |
| Personal services:                              |              |                |              |             |                            |
| Regular play instructor                         | A7140.113    | 36,000         | 37,237       | 37,236      | 1                          |
| Total personal services                         |              | 36,000         | 37,237       | 37,236      | 1                          |
| Contractual:                                    |              |                |              |             |                            |
| Playground supplies                             | A7140.400.2  | 7,000          | 7,600        | 4,890       | 2,710                      |
| Field trips                                     | A7140.412    | 6,500          | 6,500        | 4,149       | 2,351                      |
| Bus rent                                        | A7140.413    | 5,000          | 5,000        | 3,900       | 1,100                      |
| Program supplies                                | A7140.440    | 2,750          | 2,355        | 1,059       | 1,296                      |
| Total contractual                               |              | 21,250         | 21,455       | 13,998      | 7,457                      |
| <b>Total Playgrounds and Recreation Centers</b> |              | 57,250         | 58,692       | 51,234      | 7,458                      |
| <b>TOT PROGRAMS:</b>                            |              |                |              |             |                            |
| Personal services:                              |              |                |              |             |                            |
| Tot programs                                    | A7141.100    | 2,600          | 2,600        | 1,891       | 709                        |
| Total personal services                         |              | 2,600          | 2,600        | 1,891       | 709                        |
| Contractual:                                    |              |                |              |             |                            |
| Tot program supplies                            | A7141.400    | 300            | 300          | 54          | 246                        |
| Total contractual                               |              | 300            | 300          | 54          | 246                        |
| <b>Total Tot Programs</b>                       |              | 2,900          | 2,900        | 1,945       | 955                        |
| <b>SUMMER PLAYGROUND SPORTS:</b>                |              |                |              |             |                            |
| Personal services:                              |              |                |              |             |                            |
| Summer playground sports                        | A7142.100    | 8,600          | 8,600        | 5,846       | 2,754                      |
| Total personal services                         |              | 8,600          | 8,600        | 5,846       | 2,754                      |
| Contractual:                                    |              |                |              |             |                            |
| Summer playground vendors                       | A7142.400.1  | 4,000          | 5,082        | 5,002       | 80                         |
| Summer playground supplies                      |              | 400            | 718          | 717         | 1                          |
| Total contractual                               | A7142.400.2  | 4,400          | 5,800        | 5,719       | 81                         |
| <b>Total Summer Playground Sports</b>           |              | 13,000         | 14,400       | 11,565      | 2,835                      |

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| Account Name                 | Account Code | Adopted Budget | Final Budget | Expenditure | Variance with Final Budget |
|------------------------------|--------------|----------------|--------------|-------------|----------------------------|
| <b>BEACH AND POOL:</b>       |              |                |              |             |                            |
| Personal services:           |              |                |              |             |                            |
| Aquatic club                 | A7180.113    | 25,000         | 31,451       | 31,247      | 204                        |
| Swim lessons                 | A7180.114    | 19,000         | 19,000       | 17,879      | 1,121                      |
| Community pool               | A7180.115    | 68,000         | 65,386       | 61,000      | 4,386                      |
| Total personal services      |              | 112,000        | 115,837      | 110,126     | 5,711                      |
| Contractual:                 |              |                |              |             |                            |
| Aquatic club vendors         | A7180.400.1  | 12,000         | 12,000       | 7,980       | 4,020                      |
| Swim supplies                | A7180.401.2  | 500            | 500          | 401         | 99                         |
| Light, heat, power and water | A7180.414    | 12,000         | 12,000       | 11,601      | 399                        |
| Maintenance of pool          | A7180.426    | 23,500         | 23,377       | 19,894      | 3,483                      |
| Total contractual            |              | 48,000         | 47,877       | 39,876      | 8,001                      |
| <b>Total Beach and Pool</b>  |              | 160,000        | 163,714      | 150,002     | 13,712                     |
| <b>TENNIS LESSONS:</b>       |              |                |              |             |                            |
| Personal services:           |              |                |              |             |                            |
| Tennis                       | A7181.100    | 3,100          | 3,479        | 3,478       | 1                          |
| Total personal services      |              | 3,100          | 3,479        | 3,478       | 1                          |
| <b>Total Tennis Lessons</b>  |              | 3,100          | 3,479        | 3,478       | 1                          |
| <b>BOWLING:</b>              |              |                |              |             |                            |
| Personal services:           |              |                |              |             |                            |
| Bowling                      | A7182.100    | 900            | 900          | 886         | 14                         |
| Total personal services      |              | 900            | 900          | 886         | 14                         |
| Contractual:                 |              |                |              |             |                            |
| Bowling supplies             | A7182.400.2  | 1,250          | 1,250        | 337         | 913                        |
| Total contractual            |              | 1,250          | 1,250        | 337         | 913                        |
| <b>Total Bowling</b>         |              | 2,150          | 2,150        | 1,223       | 927                        |
| <b>GOLF:</b>                 |              |                |              |             |                            |
| Contractual:                 |              |                |              |             |                            |
| Golf vendors                 | A7185.400    | 1,000          | 1,870        | 1,653       | 217                        |
| <b>Total Golf</b>            |              | 1,000          | 1,870        | 1,653       | 217                        |
| <b>CAMP CLINICS:</b>         |              |                |              |             |                            |
| Contractual:                 |              |                |              |             |                            |
| Instructions                 | A7186.411    | 1,000          | 2,282        | 1,997       | 285                        |
| <b>Total Camp Clinics</b>    |              | 1,000          | 2,282        | 1,997       | 285                        |

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| Account Name                              | Account Code | Adopted Budget | Final Budget | Expenditure | Variance with Final Budget |
|-------------------------------------------|--------------|----------------|--------------|-------------|----------------------------|
| <b>KNOX FIELDS:</b>                       |              |                |              |             |                            |
| Personal services:                        |              |                |              |             |                            |
| Seasonal laborer                          | A7189.105    | 5,000          | 8,903        | 8,340       | 563                        |
| Total personal services                   |              | 5,000          | 8,903        | 8,340       | 563                        |
| Contractual:                              |              |                |              |             |                            |
| Supplies                                  | A7189.444    | 1,200          | 1,200        | 987         | 213                        |
| Total contractual                         |              | 1,200          | 1,200        | 987         | 213                        |
| <b>Total Knox Fields</b>                  |              | 6,200          | 10,103       | 9,327       | 776                        |
| <b>ARTS/THEATER/DANCE:</b>                |              |                |              |             |                            |
| Personal services:                        |              |                |              |             |                            |
| Arts/theater/dance instructors            | A7205.100    | 2,600          | 2,600        | 896         | 1,704                      |
| Total personal services                   |              | 2,600          | 2,600        | 896         | 1,704                      |
| Contractual:                              |              |                |              |             |                            |
| Supplies                                  | A7205.400    | 400            | 400          | 242         | 158                        |
| Total contractual                         |              | 400            | 400          | 242         | 158                        |
| <b>Total Arts/Theater/Dance</b>           |              | 3,000          | 3,000        | 1,138       | 1,862                      |
| <b>YOUTH PROGRAMS:</b>                    |              |                |              |             |                            |
| Contractual:                              |              |                |              |             |                            |
| Youth educational vendor                  | A7310.400.1  | 11,350         | 42,169       | 37,585      | 4,584                      |
| Youth educational supplies                | A7310.400.2  | 1,000          | 1,000        | 922         | 78                         |
| <b>Total Youth Programs</b>               |              | 12,350         | 43,169       | 38,507      | 4,662                      |
| <b>CONTRACTUAL SERVICES OUTSIDE:</b>      |              |                |              |             |                            |
| Contractual:                              |              |                |              |             |                            |
| Services outside (B&G)                    | A7315.411    | 35,000         | 35,000       | 35,000      | -                          |
| Beautifications (WF & Village)            | A7315.412    | 1,000          | 4,100        | 2,720       | 1,380                      |
| <b>Total Contractual Services Outside</b> |              | 36,000         | 39,100       | 37,720      | 1,380                      |
| <b>HISTORIAN:</b>                         |              |                |              |             |                            |
| Personal services:                        |              |                |              |             |                            |
| Town historian                            | A7510.100    | 16,390         | 16,390       | 16,389      | 1                          |
| Total personal services                   |              | 16,390         | 16,390       | 16,389      | 1                          |
| Contractual:                              |              |                |              |             |                            |
| Office expense                            | A7510.401    | 1,000          | 1,000        | 971         | 29                         |
| Expense and travel                        | A7510.404    | 200            | 200          | 87          | 113                        |
| Historical society contract               | A7510.414    | 3,000          | 3,000        | 3,000       | -                          |
| Total contractual                         |              | 4,200          | 4,200        | 4,058       | 142                        |
| <b>Total Historian</b>                    |              | 20,590         | 20,590       | 20,447      | 143                        |

(continued)

| Account Name                              | Account Code | Adopted Budget | Final Budget | Expenditure | Variance with Final Budget |
|-------------------------------------------|--------------|----------------|--------------|-------------|----------------------------|
| <b>CELEBRATIONS:</b>                      |              |                |              |             |                            |
| Personal services:                        |              |                |              |             |                            |
| Independence day                          | A7550.100    | 1,200          | 1,200        | 750         | 450                        |
| Reunion weekend                           | A7550.101    | 315            | 315          | 42          | 273                        |
| Easter egg hunt                           | A7550.103    | 175            | 175          | 113         | 62                         |
| Total personal services                   |              | 1,690          | 1,690        | 905         | 785                        |
| Contractual:                              |              |                |              |             |                            |
| Independence day vendor                   | A7550.413.1  | 8,800          | 9,825        | 9,594       | 231                        |
| Reunion weekend supplies                  | A7550.414.2  | 500            | 500          | 0           | 500                        |
| Winterfest supplies                       | A7550.417.2  | 200            | 200          | 107         | 93                         |
| Easter egg hunt supplies                  | A7550.418.2  | 900            | 900          | 744         | 156                        |
| Music licensing fees                      | A7550.421    | 800            | 800          | 500         | 300                        |
| Total contractual                         |              | 11,200         | 12,225       | 10,945      | 1,280                      |
| <b>Total Celebrations</b>                 |              | 12,890         | 13,915       | 11,850      | 2,065                      |
| <b>CONCERTS:</b>                          |              |                |              |             |                            |
| Contractual:                              |              |                |              |             |                            |
| Concerts vendor                           | A7560.411.1  | 2,400          | 2,400        | 2,400       | -                          |
| Concerts supplies                         | A7560.411.2  | 250            | 250          | -           | 250                        |
| <b>Total Concerts</b>                     |              | 2,650          | 2,650        | 2,400       | 250                        |
| <b>ADULT RECREATION:</b>                  |              |                |              |             |                            |
| Personal services:                        |              |                |              |             |                            |
| Adult basketball                          | A7620.100    | 3,500          | 3,500        | 847         | 2,653                      |
| Total personal services                   |              | 3,500          | 3,500        | 847         | 2,653                      |
| Contractual:                              |              |                |              |             |                            |
| Adult basketball/softball supplies        | A7620.400.2  | 3,000          | 3,330        | 2,486       | 844                        |
| Adult basketball supplies                 | A7620.401.2  | 1,000          | 1,070        | 1,070       | -                          |
| Total contractual                         |              | 4,000          | 4,400        | 3,556       | 844                        |
| <b>Total Adult Recreation</b>             |              | 7,500          | 7,900        | 4,403       | 3,497                      |
| <b>OTHER CULTURE AND RECREATION:</b>      |              |                |              |             |                            |
| Contractual:                              |              |                |              |             |                            |
| Staff training vendor                     | A7989.401.1  | 2,550          | 4,061        | 4,060       | 1                          |
| Staff training supplies                   | A7989.401.2  | 1,500          | 1,343        | 1,343       | -                          |
| <b>Total Other Culture and Recreation</b> |              | 4,050          | 5,404        | 5,403       | 1                          |
| <b>TOTAL CULTURE AND RECREATION</b>       |              | 598,546        | 760,654      | 703,828     | 56,826                     |

(continued)

| Account Name                           | Account Code | Adopted Budget   | Final Budget     | Expenditure      | Variance with Final Budget |
|----------------------------------------|--------------|------------------|------------------|------------------|----------------------------|
| <b>EMPLOYEE BENEFITS:</b>              |              |                  |                  |                  |                            |
| State retirement                       | A9010.8      | 220,000          | 220,000          | 177,533          | 42,467                     |
| Social security                        | A9030.8      | 130,600          | 130,600          | 113,227          | 17,373                     |
| Workers compensation                   | A9040.8      | 35,000           | 27,400           | 27,318           | 82                         |
| Unemployment insurance                 | A9050.8      | 10,000           | 10,000           | 2,075            | 7,925                      |
| Disability insurance                   | A9055.8      | 900              | 900              | 480              | 420                        |
| Hospital and medical insurance         | A9060.8      | 200,000          | 200,000          | 117,160          | 82,840                     |
| Hospital and medical insurance retiree | A9061.8      | 80,000           | 80,000           | 61,293           | 18,707                     |
| Longevity pay                          | A9089.8      | 2,400            | 2,400            | 2,400            | -                          |
| <b>TOTAL EMPLOYEE BENEFITS</b>         |              | <u>678,900</u>   | <u>671,300</u>   | <u>501,486</u>   | <u>169,814</u>             |
| <b>DEBT SERVICE:</b>                   |              |                  |                  |                  |                            |
| Bond principal                         | A9710.6      | 250,000          | 250,000          | 250,000          | -                          |
| Bond interest                          | A9710.7      | 164,769          | 164,769          | 164,768          | 1                          |
| Subscription principal                 | A9781.6      | -                | 12,561           | 12,561           | -                          |
| Subscription interest                  | A9781.7      | -                | 2,888            | 2,888            | -                          |
| State loan-NYPA principal              | A9790.6      | 36,400           | 36,599           | 36,599           | -                          |
| State loan-NYPA interest               | A9790.7      | 9,000            | 8,801            | 7,833            | 968                        |
| <b>TOTAL DEBT SERVICE</b>              |              | <u>460,169</u>   | <u>475,618</u>   | <u>474,649</u>   | <u>969</u>                 |
| <b>TOTAL EXPENDITURES</b>              |              | <u>3,733,440</u> | <u>3,920,754</u> | <u>3,484,034</u> | <u>436,720</u>             |

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## GENERAL—PART-TOWN FUND



**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—General—Part-Town Fund**  
**Year Ended December 31, 2024**

| Account Name                           | Account Code | Adopted Budget      | Final Budget        | Revenue             | Variance with Final Budget |
|----------------------------------------|--------------|---------------------|---------------------|---------------------|----------------------------|
| <b>REVENUES:</b>                       |              |                     |                     |                     |                            |
| <b>Real property taxes:</b>            |              |                     |                     |                     |                            |
| Real property taxes                    | B1001        | \$ 965,879          | \$ 965,879          | \$ 965,879          | \$ -                       |
| <b>Total real property taxes</b>       |              | <u>965,879</u>      | <u>965,879</u>      | <u>965,879</u>      | <u>-</u>                   |
| <b>Non-property taxes:</b>             |              |                     |                     |                     |                            |
| Non-property tax distribution          | B1120        | 665,000             | 665,000             | 877,345             | 212,345                    |
| Franchises                             | B1170        | 100,000             | 100,000             | 115,116             | 15,116                     |
| <b>Total non-property taxes</b>        |              | <u>765,000</u>      | <u>765,000</u>      | <u>992,461</u>      | <u>227,461</u>             |
| <b>Departmental income:</b>            |              |                     |                     |                     |                            |
| False alarm fees                       | B1561        | -                   | -                   | 350                 | 350.00                     |
| Zoning fees                            | B2110        | 1,500               | 1,500               | 2,800               | 1,300                      |
| <b>Total departmental income</b>       |              | <u>1,500</u>        | <u>1,500</u>        | <u>3,150</u>        | <u>1,650</u>               |
| <b>Use of money and property:</b>      |              |                     |                     |                     |                            |
| Use of money and property              | B2401        | 140,000             | 140,000             | 179,139             | 39,139                     |
| <b>Total use of money and property</b> |              | <u>140,000</u>      | <u>140,000</u>      | <u>179,139</u>      | <u>39,139</u>              |
| <b>TOTAL REVENUES</b>                  |              | <u>\$ 1,872,379</u> | <u>\$ 1,872,379</u> | <u>\$ 2,140,629</u> | <u>\$ 268,250</u>          |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—General—Part-Town Fund**  
**Year Ended December 31, 2024**

| <u>Account Name</u>                             | <u>Account Code</u> | <u>Adopted Budget</u> | <u>Final Budget</u> | <u>Expenditure</u> | <u>Variance with Final Budget</u> |
|-------------------------------------------------|---------------------|-----------------------|---------------------|--------------------|-----------------------------------|
| <b>EXPENDITURES:</b>                            |                     |                       |                     |                    |                                   |
| <b>PUBLIC SAFETY:</b>                           |                     |                       |                     |                    |                                   |
| <b>PUBLIC SAFETY COMMUNICATION SYSTEM:</b>      |                     |                       |                     |                    |                                   |
| Contractual:                                    |                     |                       |                     |                    |                                   |
| Contractual services (central fire alarm)       | B3020.401           | \$ 62,699             | \$ 62,699           | \$ 62,699          | \$ -                              |
| Redi for municipal emergency software           | B3020.402           | 1,000                 | 1,000               | -                  | 1,000                             |
| <b>Total Public Safety Communication System</b> |                     | <u>63,699</u>         | <u>63,699</u>       | <u>62,699</u>      | <u>1,000</u>                      |
| <b>POLICE:</b>                                  |                     |                       |                     |                    |                                   |
| Contractual:                                    |                     |                       |                     |                    |                                   |
| Contractual services                            | B3120.411           | <u>1,800,000</u>      | <u>1,800,000</u>    | <u>1,793,434</u>   | <u>6,566</u>                      |
| <b>Total Police</b>                             |                     | <u>1,800,000</u>      | <u>1,800,000</u>    | <u>1,793,434</u>   | <u>6,566</u>                      |
| <b>DISASTER PREPAREDNESS:</b>                   |                     |                       |                     |                    |                                   |
| Equipment:                                      |                     |                       |                     |                    |                                   |
| Public safety equipment                         | B3640.245           | <u>1,500</u>          | <u>1,500</u>        | <u>977</u>         | <u>523</u>                        |
| Contractual:                                    |                     |                       |                     |                    |                                   |
| Expense and travel                              | B3620.405           | 500                   | 500                 | 429                | 71                                |
| Southtown disaster preparedness                 | B3620.406           | <u>3,500</u>          | <u>3,500</u>        | <u>-</u>           | <u>3,500</u>                      |
| Total contractual                               |                     | <u>4,000</u>          | <u>4,000</u>        | <u>429</u>         | <u>3,571</u>                      |
| <b>Total Disaster Preparedness</b>              |                     | <u>5,500</u>          | <u>5,500</u>        | <u>1,406</u>       | <u>4,094</u>                      |
| <b>TOTAL PUBLIC SAFETY</b>                      |                     | <u>1,869,199</u>      | <u>1,869,199</u>    | <u>1,857,539</u>   | <u>11,660</u>                     |

(continued)

| Account Name                                     | Account Code | Adopted Budget      | Final Budget        | Expenditure         | Variance with Final Budget |
|--------------------------------------------------|--------------|---------------------|---------------------|---------------------|----------------------------|
| <b>ECONOMIC ASSISTANCE AND OPPORTUNITY:</b>      |              |                     |                     |                     |                            |
| <b>PUBLICITY:</b>                                |              |                     |                     |                     |                            |
| Contractual:                                     |              |                     |                     |                     |                            |
| Fire Departments                                 | B6410.411    | <u>500</u>          | <u>500</u>          | <u>500</u>          | <u>-</u>                   |
| <b>Total Publicity</b>                           |              | <u>500</u>          | <u>500</u>          | <u>500</u>          | <u>-</u>                   |
| <b>TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY</b> |              | <u>500</u>          | <u>500</u>          | <u>500</u>          | <u>-</u>                   |
| <b>HOME AND COMMUNITY SERVICES:</b>              |              |                     |                     |                     |                            |
| <b>ZONING:</b>                                   |              |                     |                     |                     |                            |
| Personal services:                               |              |                     |                     |                     |                            |
| Zoning secretary                                 | B8010.100    | <u>3,000</u>        | <u>3,000</u>        | <u>2,352</u>        | <u>648</u>                 |
| Total services                                   |              | <u>3,000</u>        | <u>3,000</u>        | <u>2,352</u>        | <u>648</u>                 |
| Contractual:                                     |              |                     |                     |                     |                            |
| Printing and advertising                         | B8010.403    | <u>700</u>          | <u>700</u>          | <u>305</u>          | <u>395</u>                 |
| Expense and travel                               | B8010.404    | <u>350</u>          | <u>350</u>          | <u>120</u>          | <u>230</u>                 |
| Total contractual                                |              | <u>1,050</u>        | <u>1,050</u>        | <u>425</u>          | <u>625</u>                 |
| <b>Total Zoning</b>                              |              | <u>4,050</u>        | <u>4,050</u>        | <u>2,777</u>        | <u>1,273</u>               |
| <b>PLANNING:</b>                                 |              |                     |                     |                     |                            |
| Personal services:                               |              |                     |                     |                     |                            |
| Planning secretary                               | B8020.100    | <u>600</u>          | <u>600</u>          | <u>397</u>          | <u>203</u>                 |
| Total services                                   |              | <u>600</u>          | <u>600</u>          | <u>397</u>          | <u>203</u>                 |
| Contractual:                                     |              |                     |                     |                     |                            |
| Expense and travel                               | B8020.404    | <u>350</u>          | <u>350</u>          | <u>160</u>          | <u>190</u>                 |
| Professional services                            | B8020.409    | <u>10,000</u>       | <u>10,000</u>       | <u>1,395</u>        | <u>8,605</u>               |
| Total contractual                                |              | <u>10,350</u>       | <u>10,350</u>       | <u>1,555</u>        | <u>8,795</u>               |
| <b>Total Planning</b>                            |              | <u>10,950</u>       | <u>10,950</u>       | <u>1,952</u>        | <u>8,998</u>               |
| <b>ENVIRONMENTAL CONTROL:</b>                    |              |                     |                     |                     |                            |
| Contractual:                                     |              |                     |                     |                     |                            |
| Storm water management                           | B8090.400    | <u>5,400</u>        | <u>5,400</u>        | <u>1,800</u>        | <u>3,600</u>               |
| Planning and surveys                             | B8097.400    | <u>6,000</u>        | <u>6,000</u>        | <u>18,399</u>       | <u>(12,399)</u>            |
| <b>Total Environmental Control</b>               |              | <u>11,400</u>       | <u>11,400</u>       | <u>20,199</u>       | <u>(8,799)</u>             |
| <b>TOTAL HOME AND COMMUNITY SERVICES</b>         |              | <u>26,400</u>       | <u>26,400</u>       | <u>24,928</u>       | <u>1,472</u>               |
| <b>EMPLOYEE BENEFITS:</b>                        |              |                     |                     |                     |                            |
| Social security                                  | B9030.800    | <u>280</u>          | <u>280</u>          | <u>206</u>          | <u>74</u>                  |
| <b>TOTAL EMPLOYEE BENEFITS</b>                   |              | <u>280</u>          | <u>280</u>          | <u>206</u>          | <u>74</u>                  |
| <b>TOTAL EXPENDITURES</b>                        |              | <u>\$ 1,896,379</u> | <u>\$ 1,896,379</u> | <u>\$ 1,883,173</u> | <u>\$ 13,206</u>           |

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## HIGHWAY—PART-TOWN FUND



**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—Highway—Part-Town Fund**  
**Year Ended December 31, 2024**

| Account Name                                            | Account Code | Adopted Budget      | Final Budget        | Revenue             | Variance with Final Budget |
|---------------------------------------------------------|--------------|---------------------|---------------------|---------------------|----------------------------|
| <b>REVENUES:</b>                                        |              |                     |                     |                     |                            |
| <b>Tax items:</b>                                       |              |                     |                     |                     |                            |
| <b>Real property tax items:</b>                         |              |                     |                     |                     |                            |
| Real property taxes                                     | DB1001       | \$ 555,346          | \$ 555,346          | \$ 555,346          | \$ -                       |
| <b>Total real property tax items</b>                    |              | <u>555,346</u>      | <u>555,346</u>      | <u>555,346</u>      | <u>-</u>                   |
| <b>Non-property tax items:</b>                          |              |                     |                     |                     |                            |
| Non-property tax distribution                           | DB1120       | <u>800,000</u>      | <u>800,000</u>      | <u>1,062,395</u>    | <u>262,395</u>             |
| <b>Total Non-property tax items</b>                     |              | <u>800,000</u>      | <u>800,000</u>      | <u>1,062,395</u>    | <u>262,395</u>             |
| <b>Total tax items</b>                                  |              | <u>1,355,346</u>    | <u>1,355,346</u>    | <u>1,617,741</u>    | <u>262,395</u>             |
| <b>Intergovernmental charges:</b>                       |              |                     |                     |                     |                            |
| Transportation services county                          | DB2300       | 372,896             | 372,896             | 372,895             | (1)                        |
| Transportation services - other agencies fuel           | DB2302       | 30,000              | 30,000              | 18,917              | (11,083)                   |
| Miscellaneous revenue - school                          | DB2389       | <u>4,000</u>        | <u>4,000</u>        | <u>4,763</u>        | <u>763</u>                 |
| <b>Total intergovernmental charges</b>                  |              | <u>406,896</u>      | <u>406,896</u>      | <u>396,575</u>      | <u>(10,321)</u>            |
| <b>Use of money and property:</b>                       |              |                     |                     |                     |                            |
| Interest and earnings                                   | DB2401       | <u>35,000</u>       | <u>35,000</u>       | <u>47,622</u>       | <u>12,622</u>              |
| <b>Total use of money and property</b>                  |              | <u>35,000</u>       | <u>35,000</u>       | <u>47,622</u>       | <u>12,622</u>              |
| <b>Sale of property and compensation for loss</b>       |              |                     |                     |                     |                            |
| Sale of scrap and property                              | DB2655       | 25,000              | 25,000              | 1,359               | (23,641)                   |
| Insurance recoveries                                    | DB2680       | <u>-</u>            | <u>44,930</u>       | <u>46,944</u>       | <u>2,014</u>               |
| <b>Total sale of property and compensation for loss</b> |              | <u>25,000</u>       | <u>69,930</u>       | <u>48,303</u>       | <u>(21,627)</u>            |
| <b>Miscellaneous:</b>                                   |              |                     |                     |                     |                            |
| Refund of prior year expense                            | DB2701       | <u>-</u>            | <u>-</u>            | <u>131</u>          | <u>131</u>                 |
| <b>Total miscellaneous</b>                              |              | <u>-</u>            | <u>-</u>            | <u>131</u>          | <u>131</u>                 |
| <b>State aid:</b>                                       |              |                     |                     |                     |                            |
| State Aid - CHIPS                                       | DB3501       | <u>152,600</u>      | <u>152,600</u>      | <u>152,834</u>      | <u>234</u>                 |
| <b>Total state aid</b>                                  |              | <u>152,600</u>      | <u>152,600</u>      | <u>152,834</u>      | <u>234</u>                 |
| <b>TOTAL REVENUES</b>                                   |              | <u>\$ 1,974,842</u> | <u>\$ 2,019,772</u> | <u>\$ 2,263,206</u> | <u>\$ 243,434</u>          |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—Highway—Part-Town Fund**  
**Year Ended December 31, 2024**

| Account Name                              | Account Code | Adopted Budget | Final Budget   | Expenditure    | Variance with Final Budget |
|-------------------------------------------|--------------|----------------|----------------|----------------|----------------------------|
| <b>EXPENDITURES:</b>                      |              |                |                |                |                            |
| <b>PUBLIC SAFETY:</b>                     |              |                |                |                |                            |
| Contractual:                              |              |                |                |                |                            |
| Miscellaneous personal gear               | DB3989.400   | \$ 4,250       | \$ 4,250       | \$ 4,223       | \$ 27                      |
| <b>TOTAL PUBLIC SAFETY</b>                |              | <u>4,250</u>   | <u>4,250</u>   | <u>4,223</u>   | <u>27</u>                  |
| <b>TRANSPORTATION:</b>                    |              |                |                |                |                            |
| <b>GENERAL REPAIRS:</b>                   |              |                |                |                |                            |
| Personal services:                        |              |                |                |                |                            |
| Wages                                     | DB5110.100   | 85,000         | 85,000         | 84,969         | 31                         |
| Medical insurance reimbursement           | DB5110.109   | 910            | 2,065          | 2,065          | -                          |
| Overtime                                  | DB5110.140   | 5,000          | 6,841          | 6,841          | -                          |
| Part-time                                 | DB5110.141   | 10,000         | 10,000         | 9,997          | 3                          |
| Total personal services                   |              | <u>100,910</u> | <u>103,906</u> | <u>103,872</u> | <u>34</u>                  |
| Contractual:                              |              |                |                |                |                            |
| Fuel & oil                                | DB5110.410   | 90,000         | 90,000         | 84,242         | 5,758                      |
| Fuel to other agencies                    | DB5110.410.1 | 30,000         | 15,500         | -              | 15,500                     |
| Operated rental equipment                 | DB5110.413   | 15,000         | 15,000         | 12,300         | 2,700                      |
| Materials & supplies                      | DB5110.433   | 185,000        | 185,000        | 182,960        | 2,040                      |
| Total contractual                         |              | <u>320,000</u> | <u>305,500</u> | <u>279,502</u> | <u>25,998</u>              |
| Total General Repairs                     |              | <u>420,910</u> | <u>409,406</u> | <u>383,374</u> | <u>26,032</u>              |
| <b>PERMANENT IMPROVEMENTS/TOWN ROADS:</b> |              |                |                |                |                            |
| Personal services:                        |              |                |                |                |                            |
| Wages                                     | DB5112.100   | 65,000         | 65,000         | 64,994         | 6                          |
| Total personal services                   |              | <u>65,000</u>  | <u>65,000</u>  | <u>64,994</u>  | <u>6</u>                   |
| Contractual:                              |              |                |                |                |                            |
| Paver/Roller                              | DB5112.413   | 15,000         | 0              | 0              | -                          |
| Materials and supplies                    | DB5112.433   | 190,000        | 124,645        | 124,644        | 1                          |
| Total contractual                         |              | <u>205,000</u> | <u>124,645</u> | <u>124,644</u> | <u>1</u>                   |
| Total Permanent Improvements/Town Roads   |              | <u>270,000</u> | <u>189,645</u> | <u>189,638</u> | <u>7</u>                   |
| <b>MACHINERY:</b>                         |              |                |                |                |                            |
| Personal services:                        |              |                |                |                |                            |
| Wages                                     | DB5130.100   | 54,000         | 54,000         | 53,999         | 1                          |
| Total personal services                   |              | <u>54,000</u>  | <u>54,000</u>  | <u>53,999</u>  | <u>1</u>                   |
| Equipment:                                |              |                |                |                |                            |
| Equipment purchase                        | DB5130.217   | 315,000        | 451,501        | 451,408        | 93                         |
| Total equipment                           |              | <u>315,000</u> | <u>451,501</u> | <u>451,408</u> | <u>93</u>                  |
| Contractual:                              |              |                |                |                |                            |
| Mobile radio service contract             | DB5130.420   | 3,500          | 3,500          | 3,475          | 25                         |
| Materials & supplies                      | DB5130.432   | 36,000         | 35,980         | 35,294         | 686                        |
| Total contractual                         |              | <u>39,500</u>  | <u>39,480</u>  | <u>38,769</u>  | <u>711</u>                 |
| Total Machinery                           |              | <u>408,500</u> | <u>544,981</u> | <u>544,176</u> | <u>805</u>                 |

(continued)

| Account Name                           | Account Code | Adopted Budget | Final Budget | Expenditure  | Variance with Final Budget |
|----------------------------------------|--------------|----------------|--------------|--------------|----------------------------|
| <b>BRUSH AND WEEDS:</b>                |              |                |              |              |                            |
| Personal services:                     |              |                |              |              |                            |
| Wages                                  | DB5140.100   | 95,000         | 95,000       | 94,999       | 1                          |
| Part-time                              | DB5140.141   | 10,000         | 10,000       | 9,996        | 4                          |
| Total personal services                |              | 105,000        | 105,000      | 104,995      | 5                          |
| Contractual:                           |              |                |              |              |                            |
| Miscellaneous                          | DB5140.401   | 8,000          | 8,020        | 8,020        | -                          |
| Total contractual                      |              | 8,000          | 8,020        | 8,020        | -                          |
| Total Brush and Weeds                  |              | 113,000        | 113,020      | 113,015      | 5                          |
| <b>SNOW REMOVAL - TOWN:</b>            |              |                |              |              |                            |
| Personal services:                     |              |                |              |              |                            |
| Wages                                  | DB5142.100   | 260,000        | 285,090      | 271,173      | 13,917                     |
| Overtime                               | DB5142.140   | 37,000         | 46,441       | 46,440       | 1                          |
| Total personal services                |              | 297,000        | 331,531      | 317,613      | 13,918                     |
| Contractual:                           |              |                |              |              |                            |
| Materials & supplies                   | DB5142.449   | 120,000        | 184,210      | 184,209      | 1                          |
| Total contractual                      |              | 120,000        | 184,210      | 184,209      | 1                          |
| Total Snow Removal - Town              |              | 417,000        | 515,741      | 501,822      | 13,919                     |
| <b>TOTAL TRANSPORTATION</b>            |              | 1,629,410      | 1,772,793    | 1,732,025    | 40,768                     |
| <b>EMPLOYEE BENEFITS:</b>              |              |                |              |              |                            |
| State retirement                       | DB9010.8     | 110,000        | 110,000      | 88,854       | 21,146                     |
| Social security                        | DB9030.8     | 50,000         | 50,000       | 45,609       | 4,391                      |
| Workers compensation                   | DB9040.8     | 68,000         | 68,000       | 46,515       | 21,485                     |
| Disability insurance                   | DB9055.8     | 400            | 400          | 229          | 171                        |
| Hospital and medical insurance         | DB9060.8     | 155,000        | 153,845      | 114,491      | 39,354                     |
| Hospital and medical insurance retiree | DB9061.8     | 64,000         | 64,000       | 44,476       | 19,524                     |
| Longevity pay                          | DB9089.8     | 1,700          | 1,700        | 1,700        | -                          |
| <b>TOTAL EMPLOYEE BENEFITS</b>         |              | 449,100        | 447,945      | 341,874      | 106,071                    |
| <b>DEBT SERVICE:</b>                   |              |                |              |              |                            |
| Serial bond principal                  | DB9710.6     | 45,000         | 45,000       | 45,000       | -                          |
| Serial bond interest                   | DB9710.7     | 2,082          | 2,082        | 2,082        | -                          |
| <b>TOTAL DEBT SERVICE</b>              |              | 47,082         | 47,082       | 47,082       | -                          |
| <b>TOTAL EXPENDITURES</b>              |              | \$ 2,129,842   | \$ 2,272,070 | \$ 2,125,204 | \$ 146,866                 |

(concluded)

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## WATER DISTRICTS FUND



**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—Water Districts Fund**  
**Year Ended December 31, 2024**

| Account Name                              | Account Code | Adopted Budget | Final Budget  | Revenue       | Variance with Final Budget |
|-------------------------------------------|--------------|----------------|---------------|---------------|----------------------------|
| <b>REVENUES:</b>                          |              |                |               |               |                            |
| <b>Water District No. 1 Ext. 1:</b>       |              |                |               |               |                            |
| Real property taxes                       | WL1001       | \$ 18,226      | \$ 18,226     | \$ 18,226     | \$ -                       |
| Out of district fees                      | WL2141       | 1,800          | 1,800         | 1,980         | 180                        |
| Interest & earnings                       | WL2401       | 50             | 50            | 286           | 236                        |
| <b>Total Water District No. 1 Ext. 1</b>  |              | <u>20,076</u>  | <u>20,076</u> | <u>20,492</u> | <u>416</u>                 |
| <b>Water Improvement Area 5:</b>          |              |                |               |               |                            |
| Real property taxes                       | WP1001       | 32,708         | 32,708        | 32,708        | -                          |
| Interest & earnings                       | WP2401       | 50             | 50            | 314           | 264                        |
| <b>Total Water Improvement Area 5</b>     |              | <u>32,758</u>  | <u>32,758</u> | <u>33,022</u> | <u>264</u>                 |
| <b>Water District No. 6:</b>              |              |                |               |               |                            |
| Real property taxes                       | W61001       | 46,072         | 46,072        | 46,072        | -                          |
| Interest & earnings                       | W62401       | 4,000          | 4,000         | 4,452         | 452                        |
| <b>Total Water District No. 6</b>         |              | <u>50,072</u>  | <u>50,072</u> | <u>50,524</u> | <u>452</u>                 |
| <b>Water District No. 6 Ext. 1:</b>       |              |                |               |               |                            |
| Real property taxes                       | WK1001       | 28,564         | 28,564        | 28,564        | -                          |
| Interest & earnings                       | WK2401       | 75             | 75            | 413           | 338                        |
| <b>Total Water District No. 6 Ext. 1</b>  |              | <u>28,639</u>  | <u>28,639</u> | <u>28,977</u> | <u>338</u>                 |
| <b>Water District No. 6 Ext. 2:</b>       |              |                |               |               |                            |
| Real property taxes                       | WO1001       | 13,951         | 13,951        | 13,951        | -                          |
| Interest & earnings                       | WO2401       | 50             | 50            | 332           | 282                        |
| <b>Total Water District No. 6 Ext. 2</b>  |              | <u>14,001</u>  | <u>14,001</u> | <u>14,283</u> | <u>282</u>                 |
| <b>Water District No. 10 Ext. 4:</b>      |              |                |               |               |                            |
| Real property taxes                       | WJ1001       | 3,747          | 3,747         | 3,747         | -                          |
| Interest & earnings                       | WJ2401       | 25             | 25            | 97            | 72                         |
| <b>Total Water District No. 10 Ext. 4</b> |              | <u>3,772</u>   | <u>3,772</u>  | <u>3,844</u>  | <u>72</u>                  |
| <b>Water District No. 10 Ext. 5:</b>      |              |                |               |               |                            |
| Real property taxes                       | WR1001       | 27,923         | 27,923        | 27,923        | -                          |
| Interest & earnings                       | WR2401       | 100            | 100           | 489           | 389                        |
| <b>Total Water District No. 10 Ext. 5</b> |              | <u>28,023</u>  | <u>28,023</u> | <u>28,412</u> | <u>389</u>                 |
| <b>Water District No. 16:</b>             |              |                |               |               |                            |
| Real property taxes                       | WH1001       | 34,774         | 34,774        | 34,774        | -                          |
| Interest & earnings                       | WH2401       | 50             | 50            | 349           | 299                        |
| <b>Total Water District No. 16</b>        |              | <u>34,824</u>  | <u>34,824</u> | <u>35,123</u> | <u>299</u>                 |

(continued)

| Account Name                               | Account Code | Adopted Budget      | Final Budget        | Revenue             | Variance with Final Budget      |
|--------------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------------------|
| <b>Water District No. 16 Ext. 1:</b>       |              |                     |                     |                     |                                 |
| Real property taxes                        | WN1001       | 2,995               | 2,995               | 2,995               | -                               |
| Interest & earnings                        | WN2401       | -                   | -                   | 35                  | 35                              |
| <b>Total Water District No. 16 Ext. 1</b>  |              | <u>2,995</u>        | <u>2,995</u>        | <u>3,030</u>        | <u>35</u>                       |
| <b>Water District No. 17:</b>              |              |                     |                     |                     |                                 |
| Real property taxes                        | WQ1001       | 5,288               | 5,288               | 5,288               | -                               |
| Interest & earnings                        | WQ2401       | 25                  | 25                  | 133                 | 108                             |
| <b>Total Water District No. 17</b>         |              | <u>5,313</u>        | <u>5,313</u>        | <u>5,421</u>        | <u>108</u>                      |
| <b>Water District No. 18:</b>              |              |                     |                     |                     |                                 |
| Real property taxes                        | ZE1001       | 563,096             | 563,096             | 563,096             | -                               |
| Out of district sales                      | ZE2141       | 12,000              | 12,000              | 13,966              | 1,966                           |
| Facility charges                           | ZE2145       | 27,968              | 27,968              | 27,968              | -                               |
| Interest & earnings                        | ZE2401       | 750                 | 750                 | 3,021               | 2,271                           |
| <b>Total Water District No. 18</b>         |              | <u>603,814</u>      | <u>603,814</u>      | <u>608,051</u>      | <u>4,237</u>                    |
| <b>Master Water Improvement Area:</b>      |              |                     |                     |                     |                                 |
| Real property taxes                        | ZM1001       | 331,992             | 331,992             | 331,992             | -                               |
| Interest & earnings                        | ZM2401       | 1,000               | 1,000               | 18,308              | 17,308                          |
| <b>Total Master Water Improvement Area</b> |              | <u>332,992</u>      | <u>332,992</u>      | <u>350,300</u>      | <u>17,308</u>                   |
| <b>Private Water System:</b>               |              |                     |                     |                     |                                 |
| Metered water sales                        | ZP2140       | 10,909              | 14,278              | 16,526              | 2,248                           |
| O&M charge                                 | ZP2140.2     | 3,600               | 3,600               | 3,650               | 50                              |
| Interest & penalties                       | ZP2148       | 100                 | 100                 | 183                 | 83                              |
| Interest & earnings                        | ZP2401       | -                   | -                   | 111                 | 111                             |
| <b>Total Private Water System</b>          |              | <u>14,609</u>       | <u>17,978</u>       | <u>20,470</u>       | <u>2,492</u>                    |
| <b>TOTAL WATER DISTRICT REVENUES</b>       |              | <u>\$ 1,171,888</u> | <u>\$ 1,175,257</u> | <u>\$ 1,201,949</u> | <u>\$ 26,692</u><br>(concluded) |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—Water Districts Fund**  
**Year Ended December 31, 2024**

| Account Name                              | Account Code | Adopted Budget | Final Budget  | Expenditure   | Variance with Final Budget |
|-------------------------------------------|--------------|----------------|---------------|---------------|----------------------------|
| <b>WATER DISTRICTS:</b>                   |              |                |               |               |                            |
| <b>EXPENDITURES:</b>                      |              |                |               |               |                            |
| <b>WATER DISTRICT NO. 1 EXT. 1:</b>       |              |                |               |               |                            |
| Debt service:                             |              |                |               |               |                            |
| Bond principal                            | WL9710.6     | \$ 15,000      | \$ 15,000     | \$ 15,000     | \$ -                       |
| Bond interest                             | WL9710.7     | 6,976          | 6,976         | 6,975         | 1                          |
| <b>TOTAL WATER DISTRICT NO. 1 EXT. 1</b>  |              | <u>21,976</u>  | <u>21,976</u> | <u>21,975</u> | <u>1</u>                   |
| <b>WATER IMPROVEMENT AREA 5:</b>          |              |                |               |               |                            |
| Contractual:                              |              |                |               |               |                            |
| Facility Charge (WD18)                    | WP8340.406   | 3,380          | 3,380         | 3,380         | -                          |
| Debt service:                             |              |                |               |               |                            |
| Bond principal                            | WP9710.6     | 16,000         | 16,000        | 16,000        | -                          |
| Bond interest                             | WP9710.7     | 13,878         | 13,878        | 13,878        | -                          |
| <b>TOTAL WATER IMPROVEMENT AREA 5</b>     |              | <u>33,258</u>  | <u>33,258</u> | <u>33,258</u> | <u>-</u>                   |
| <b>WATER DISTRICT NO. 6:</b>              |              |                |               |               |                            |
| Contractual:                              |              |                |               |               |                            |
| Facility Charge (WD18)                    | W68340.406   | 13,415         | 13,415        | 13,415        | -                          |
| Debt service:                             |              |                |               |               |                            |
| Bond principal                            | W69710.6     | 35,000         | 35,000        | 35,000        | -                          |
| Bond interest                             | W69710.7     | 9,457          | 9,457         | 9,456         | 1                          |
| <b>TOTAL WATER DISTRICT NO. 6</b>         |              | <u>57,872</u>  | <u>57,872</u> | <u>57,871</u> | <u>1</u>                   |
| <b>WATER DISTRICT NO. 6 EXT. 1:</b>       |              |                |               |               |                            |
| Contractual:                              |              |                |               |               |                            |
| Facility Charge (WD18)                    | WK8340.406   | 8,951          | 8,951         | 8,951         | -                          |
| Debt service:                             |              |                |               |               |                            |
| Bond principal                            | WK9710.6     | 18,000         | 18,000        | 18,000        | -                          |
| Bond interest                             | WK9710.7     | 5,288          | 5,288         | 5,288         | -                          |
| <b>TOTAL WATER DISTRICT NO. 6 EXT. 1</b>  |              | <u>32,239</u>  | <u>32,239</u> | <u>32,239</u> | <u>-</u>                   |
| <b>WATER DISTRICT NO. 6 EXT. 2:</b>       |              |                |               |               |                            |
| Contractual:                              |              |                |               |               |                            |
| Facility Charge (WD18)                    | WO8340.406   | 2,222          | 2,222         | 2,222         | -                          |
| Debt service:                             |              |                |               |               |                            |
| Bond principal                            | WO9710.6     | 9,000          | 9,000         | 9,000         | -                          |
| Bond interest                             | WO9710.7     | 4,279          | 4,279         | 4,279         | -                          |
| <b>TOTAL WATER DISTRICT NO. 6 EXT. 2</b>  |              | <u>15,501</u>  | <u>15,501</u> | <u>15,501</u> | <u>-</u>                   |
| <b>WATER DISTRICT NO. 10 EXT. 4:</b>      |              |                |               |               |                            |
| Debt service:                             |              |                |               |               |                            |
| Bond principal                            | WJ9710.6     | 3,000          | 3,000         | 3,000         | -                          |
| Bond interest                             | WJ9710.7     | 1,272          | 1,272         | 1,271         | 1                          |
| <b>TOTAL WATER DISTRICT NO. 10 EXT. 4</b> |              | <u>4,272</u>   | <u>4,272</u>  | <u>4,271</u>  | <u>1</u>                   |
| <b>WATER DISTRICT NO. 10 EXT. 5:</b>      |              |                |               |               |                            |
| Debt service:                             |              |                |               |               |                            |
| Bond principal                            | WR9710.6     | 14,000         | 14,000        | 14,000        | -                          |
| Bond interest                             | WR9710.7     | 14,023         | 14,023        | 14,022        | 1                          |
| <b>TOTAL WATER DISTRICT NO. 10 EXT. 5</b> |              | <u>28,023</u>  | <u>28,023</u> | <u>28,022</u> | <u>1</u>                   |
| <b>WATER DISTRICT NO. 16:</b>             |              |                |               |               |                            |
| Debt service:                             |              |                |               |               |                            |
| Bond principal                            | WH9710.6     | 25,000         | 25,000        | 25,000        | -                          |
| Bond interest                             | WH9710.7     | 11,824         | 11,824        | 11,824        | -                          |
| <b>TOTAL WATER DISTRICT NO. 16</b>        |              | <u>36,824</u>  | <u>36,824</u> | <u>36,824</u> | <u>-</u>                   |

(continued)

| Account Name                               | Account Code | Adopted Budget      | Final Budget        | Expenditure         | Variance with Final Budget |
|--------------------------------------------|--------------|---------------------|---------------------|---------------------|----------------------------|
| <b>WATER DISTRICT NO. 16 EXT. 1:</b>       |              |                     |                     |                     |                            |
| Debt service:                              |              |                     |                     |                     |                            |
| Bond principal                             | WN9710.6     | 2,000               | 2,000               | 2,000               | -                          |
| Bond interest                              | WN9710.7     | 995                 | 995                 | 995                 | -                          |
| <b>TOTAL WATER DISTRICT NO. 16 EXT. 1</b>  |              | <u>2,995</u>        | <u>2,995</u>        | <u>2,995</u>        | <u>-</u>                   |
| <b>WATER DISTRICT NO. 17:</b>              |              |                     |                     |                     |                            |
| Debt service:                              |              |                     |                     |                     |                            |
| Bond principal                             | WQ9710.6     | 3,000               | 3,000               | 3,000               | -                          |
| Bond interest                              | WQ9710.7     | 2,713               | 2,713               | 2,713               | -                          |
| <b>TOTAL WATER DISTRICT NO. 17</b>         |              | <u>5,713</u>        | <u>5,713</u>        | <u>5,713</u>        | <u>-</u>                   |
| <b>WATER DISTRICT NO. 18:</b>              |              |                     |                     |                     |                            |
| Contractual:                               |              |                     |                     |                     |                            |
| Financial services loans/bonds             | ZE.1320.404  | 9,597               | 9,597               | 9,597               | -                          |
| Debt service:                              |              |                     |                     |                     |                            |
| Bond principal                             | ZE9710.6     | 390,000             | 390,000             | 390,000             | -                          |
| Bond interest                              | ZE9710.7     | 222,217             | 222,217             | 222,217             | -                          |
| <b>TOTAL WATER DISTRICT NO. 18</b>         |              | <u>621,814</u>      | <u>621,814</u>      | <u>621,814</u>      | <u>-</u>                   |
| <b>MASTER WATER IMPROVEMENT AREA:</b>      |              |                     |                     |                     |                            |
| Contractual:                               |              |                     |                     |                     |                            |
| Financial services loans/bonds             | ZM1320.404   | 23,054              | 23,054              | -                   | 23,054                     |
| Fire hydrant rental fees                   | ZM3410.400   | 164,088             | 164,088             | 158,065             | 6,023                      |
| Debt service:                              |              |                     |                     |                     |                            |
| Bond principal                             | ZM9710.6     | 80,000              | 80,000              | 80,000              | -                          |
| Bond interest                              | ZM9710.7     | 65,850              | 65,850              | 65,850              | -                          |
| <b>TOTAL MASTER WATER IMPROVEMENT AREA</b> |              | <u>332,992</u>      | <u>332,992</u>      | <u>303,915</u>      | <u>29,077</u>              |
| <b>PRIVATE WATER SYSTEM:</b>               |              |                     |                     |                     |                            |
| Personal services:                         |              |                     |                     |                     |                            |
| Water director - payroll                   | ZP8310.103   | 1,030               | 1,030               | 1,030               | -                          |
| Contractual:                               |              |                     |                     |                     |                            |
| Travel and expense                         | ZP8310.404   | 750                 | 750                 | 705                 | 45.00                      |
| Source of supply power & pumping           | ZP8320.401   | 12,000              | 15,369              | 15,369              | -                          |
| Common water supply                        | ZP8350.400   | 750                 | 750                 | 523                 | 227                        |
| Employee benefits:                         |              |                     |                     |                     |                            |
| Social security                            | ZP9030.800   | 79                  | 79                  | 79                  | -                          |
| <b>TOTAL PRIVATE WATER SYSTEM</b>          |              | <u>14,609</u>       | <u>17,978</u>       | <u>17,706</u>       | <u>272</u>                 |
| <b>TOTAL WATER DISTRICTS EXPENDITURES</b>  |              | <u>\$ 1,208,088</u> | <u>\$ 1,211,457</u> | <u>\$ 1,182,104</u> | <u>\$ 29,353</u>           |

(concluded)

## NONMAJOR FUNDS



**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—Cemetery Fund**  
**Year Ended December 31, 2024**

| <u>Account Name</u>                    | <u>Account<br/>Code</u> | <u>Adopted<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Revenue</u>  | <u>Variance<br/>with Final<br/>Budget</u> |
|----------------------------------------|-------------------------|---------------------------|-------------------------|-----------------|-------------------------------------------|
| <b>REVENUES:</b>                       |                         |                           |                         |                 |                                           |
| <b>Use of money and property:</b>      |                         |                           |                         |                 |                                           |
| Interest and earnings                  | CE2401                  | \$ 1,185                  | \$ 1,185                | \$ 1,133        | \$ (52)                                   |
| <b>Total use of money and property</b> |                         | <u>1,185</u>              | <u>1,185</u>            | <u>1,133</u>    | <u>(52)</u>                               |
| <b>Miscellaneous:</b>                  |                         |                           |                         |                 |                                           |
| Miscellaneous income                   | CE2770                  | \$ -                      | \$ -                    | \$ 4,420        | \$ 4,420                                  |
| <b>Total miscellaneous</b>             |                         | <u>-</u>                  | <u>-</u>                | <u>4,420</u>    | <u>4,420</u>                              |
| <b>TOTAL CEMETERY REVENUES</b>         |                         | <u>\$ 1,185</u>           | <u>\$ 1,185</u>         | <u>\$ 5,553</u> | <u>\$ 4,368</u>                           |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—Cemetery Fund**  
**Year Ended December 31, 2024**

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| <u>Account Name</u>                      | <u>Account Code</u> | <u>Adopted Budget</u> | <u>Final Budget</u> | <u>Expenditure</u> | <u>Variance with Final Budget</u> |
|------------------------------------------|---------------------|-----------------------|---------------------|--------------------|-----------------------------------|
| <b>EXPENDITURES:</b>                     |                     |                       |                     |                    |                                   |
| <b>HOME AND COMMUNITY SERVICES:</b>      |                     |                       |                     |                    |                                   |
| Mowing labor                             | CE8810.100          | \$ 1,100              | \$ 1,100            | \$ 1,098           | \$ 2                              |
| <b>TOTAL HOME AND COMMUNITY SERVICES</b> |                     | <u>1,100</u>          | <u>1,100</u>        | <u>1,098</u>       | <u>2</u>                          |
| <b>EMPLOYEE BENEFITS:</b>                |                     |                       |                     |                    |                                   |
| Social security                          | CE9030.800          | 85                    | 85                  | 84                 | 1                                 |
| <b>TOTAL EMPLOYEE BENEFITS</b>           |                     | <u>85</u>             | <u>85</u>           | <u>84</u>          | <u>1</u>                          |
| <b>TOTAL EXPENDITURES</b>                |                     | <u>\$ 1,185</u>       | <u>\$ 1,185</u>     | <u>\$ 1,182</u>    | <u>\$ 3</u>                       |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—Rubbish Collection District Fund**  
**Year Ended December 31, 2024**

| <u>Account Name</u>                    | <u>Account<br/>Code</u> | <u>Adopted<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Revenue</u>   | <u>Variance<br/>with Final<br/>Budget</u> |
|----------------------------------------|-------------------------|---------------------------|-------------------------|------------------|-------------------------------------------|
| <b>REVENUES:</b>                       |                         |                           |                         |                  |                                           |
| <b>Tax items:</b>                      |                         |                           |                         |                  |                                           |
| <b>Real property tax items:</b>        |                         |                           |                         |                  |                                           |
| Real property taxes                    | SR1001                  | \$ 79,906                 | \$ 79,906               | \$ 79,906        | \$ -                                      |
| <b>Total real property tax items</b>   |                         | <u>79,906</u>             | <u>79,906</u>           | <u>79,906</u>    | <u>-</u>                                  |
| <b>Use of money and property:</b>      |                         |                           |                         |                  |                                           |
| Interest & earnings                    | SR2401                  | 100                       | 100                     | 1,162            | 1,062                                     |
| <b>Total use of money and property</b> |                         | <u>100</u>                | <u>100</u>              | <u>1,162</u>     | <u>1,062</u>                              |
| <b>TOTAL REVENUES</b>                  |                         | <u>\$ 80,006</u>          | <u>\$ 80,006</u>        | <u>\$ 81,068</u> | <u>\$ 1,062</u>                           |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—Rubbish Collection District Fund**  
**Year Ended December 31, 2024**

| Account Name                             | Account Code | Adopted Budget   | Final Budget     | Expenditure      | Variance with Final Budget |
|------------------------------------------|--------------|------------------|------------------|------------------|----------------------------|
| <b>EXPENDITURES:</b>                     |              |                  |                  |                  |                            |
| <b>HOME AND COMMUNITY SERVICES:</b>      |              |                  |                  |                  |                            |
| Personal services:                       |              |                  |                  |                  |                            |
| Rubbish non-contractual Highway Dpt.     | SR8189.100   | \$ 50,000        | \$ 50,000        | \$ 49,992        | \$ 8                       |
| Total personal services                  |              | 50,000           | 50,000           | 49,992           | 8                          |
| Contractual:                             |              |                  |                  |                  |                            |
| Recycling services                       | SR8189.401   | 20,000           | 20,000           | 19,004           | 996                        |
| Advertising                              | SR8189.402   | 500              | 500              | 223              | 277                        |
| Total contractual                        |              | 20,500           | 20,500           | 19,227           | 1,273                      |
| <b>TOTAL HOME AND COMMUNITY SERVICES</b> |              | <b>70,500</b>    | <b>70,500</b>    | <b>69,219</b>    | <b>1,281</b>               |
| <b>EMPLOYEE BENEFITS:</b>                |              |                  |                  |                  |                            |
| Social security                          | SR9030.800   | 3,825            | 3,825            | 3,543            | 282                        |
| <b>TOTAL EMPLOYEE BENEFITS</b>           |              | <b>3,825</b>     | <b>3,825</b>     | <b>3,543</b>     | <b>282</b>                 |
| <b>DEBT SERVICE:</b>                     |              |                  |                  |                  |                            |
| Bond principal                           | SR9710.6     | 5,000            | 5,000            | 5,000            | -                          |
| Bond interest                            | SR9710.7     | 681              | 681              | 681              | -                          |
| <b>TOTAL DEBT SERVICE</b>                |              | <b>5,681</b>     | <b>5,681</b>     | <b>5,681</b>     | <b>-</b>                   |
| <b>TOTAL EXPENDITURES</b>                |              | <b>\$ 80,006</b> | <b>\$ 80,006</b> | <b>\$ 78,443</b> | <b>\$ 1,563</b>            |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—Garbage and Resource Recovery Fund**  
**Year Ended December 31, 2024**

| Account Name                           | Account Code | Adopted Budget    | Final Budget      | Revenue           | Variance with Final Budget |
|----------------------------------------|--------------|-------------------|-------------------|-------------------|----------------------------|
| <b>REVENUES:</b>                       |              |                   |                   |                   |                            |
| <b>Real property tax items:</b>        |              |                   |                   |                   |                            |
| Real property taxes                    | SG1001       | \$ 849,215        | \$ 849,215        | \$ 849,215        | \$ -                       |
| <b>Total real property tax items</b>   |              | <u>849,215</u>    | <u>849,215</u>    | <u>849,215</u>    | <u>-</u>                   |
| <b>Departmental income:</b>            |              |                   |                   |                   |                            |
| Refuse and garbage charges             | SG2130       | -                 | -                 | 2,257             | 2,257                      |
| Recycling tote fees                    | SG2130.100   | -                 | -                 | 480               | 480                        |
| <b>Total departmental income</b>       |              | <u>-</u>          | <u>-</u>          | <u>2,737</u>      | <u>2,737</u>               |
| <b>Use of money and property:</b>      |              |                   |                   |                   |                            |
| Interest earnings                      | SG2401       | 6,850             | 6,850             | 26,082            | 19,232                     |
| <b>Total use of money and property</b> |              | <u>6,850</u>      | <u>6,850</u>      | <u>26,082</u>     | <u>19,232</u>              |
| <b>TOTAL REVENUES</b>                  |              | <u>\$ 856,065</u> | <u>\$ 856,065</u> | <u>\$ 878,034</u> | <u>\$ 21,969</u>           |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—Garbage and Resource Recovery Fund**  
**Year Ended December 31, 2024**

| <u>Account Name</u>                       | <u>Account Code</u> | <u>Adopted Budget</u> | <u>Final Budget</u> | <u>Expenditure</u> | <u>Variance with Final Budget</u> |
|-------------------------------------------|---------------------|-----------------------|---------------------|--------------------|-----------------------------------|
| <b>EXPENDITURES:</b>                      |                     |                       |                     |                    |                                   |
| <b>GENERAL GOVERNMENT SUPPORT:</b>        |                     |                       |                     |                    |                                   |
| Tax cancellations & refunds               | SG1958              | \$ 2,565              | \$ 2,565            | \$ 2,564           | \$ 1                              |
| Total contractual                         |                     | <u>2,565</u>          | <u>2,565</u>        | <u>2,564</u>       | <u>1</u>                          |
| <b>TOTAL GENERAL GOVERNMENT SUPPORT:</b>  |                     |                       |                     |                    |                                   |
| <b>HOME AND COMMUNITY SERVICES:</b>       |                     |                       |                     |                    |                                   |
| Contractual:                              |                     |                       |                     |                    |                                   |
| Garbage contractual                       | SG8160.401          | 850,000               | 850,000             | 806,976            | 43,024                            |
| Recycling totes                           | SG8160.410          | <u>3,500</u>          | <u>3,500</u>        | <u>-</u>           | <u>3,500</u>                      |
| Total contractual                         |                     | <u>853,500</u>        | <u>853,500</u>      | <u>806,976</u>     | <u>46,524</u>                     |
| <b>TOTAL HOME AND COMMUNITY SERVICES:</b> |                     |                       |                     |                    |                                   |
| <b>TOTAL EXPENDITURES</b>                 |                     | <u>\$ 856,065</u>     | <u>\$ 856,065</u>   | <u>\$ 809,540</u>  | <u>\$ 46,525</u>                  |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—Fire Protection District 1 Fund**  
**Year Ended December 31, 2024**

| <u>Account Name</u>                    | <u>Account<br/>Code</u> | <u>Adopted<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Revenue</u>    | <u>Variance<br/>with Final<br/>Budget</u> |
|----------------------------------------|-------------------------|---------------------------|-------------------------|-------------------|-------------------------------------------|
| <b>REVENUES:</b>                       |                         |                           |                         |                   |                                           |
| <b>Real property tax items:</b>        |                         |                           |                         |                   |                                           |
| Real property taxes                    | SF1001                  | \$ 407,740                | \$ 407,740              | \$ 407,740        | \$ -                                      |
| <b>Total real property tax items</b>   |                         | <u>407,740</u>            | <u>407,740</u>          | <u>407,740</u>    | <u>-</u>                                  |
| <b>Use of money and property:</b>      |                         |                           |                         |                   |                                           |
| Interest earnings                      | SF2401                  | 150                       | 150                     | 2,591             | 2,441                                     |
| <b>Total use of money and property</b> |                         | <u>150</u>                | <u>150</u>              | <u>2,591</u>      | <u>2,441</u>                              |
| <b>TOTAL REVENUES</b>                  |                         | <u>\$ 407,890</u>         | <u>\$ 407,890</u>       | <u>\$ 410,331</u> | <u>\$ 2,441</u>                           |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—Fire Protection District 1 Fund**  
**Year Ended December 31, 2024**

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| <u>Account Name</u>                      | <u>Account<br/>Code</u> | <u>Adopted<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Expenditure</u> | <u>Variance<br/>with Final<br/>Budget</u> |
|------------------------------------------|-------------------------|---------------------------|-------------------------|--------------------|-------------------------------------------|
| <b>EXPENDITURES:</b>                     |                         |                           |                         |                    |                                           |
| <b>HOME AND COMMUNITY SERVICES:</b>      |                         |                           |                         |                    |                                           |
| Contractual:                             |                         |                           |                         |                    |                                           |
| Village of East Aurora                   | SF3411.401              | 389,990                   | 389,990                 | 389,989            | 1                                         |
| Ambulance contract                       | SF3411.403              | 13,500                    | 13,500                  | 12,687             | 813                                       |
| Hydrant rentals                          | SF3420.401              | 4,400                     | 4,400                   | 4,123              | 277                                       |
| <b>TOTAL HOME AND COMMUNITY SERVICES</b> |                         | <u>407,890</u>            | <u>407,890</u>          | <u>406,799</u>     | <u>1,091</u>                              |
| <b>TOTAL EXPENDITURES</b>                |                         | <u>\$ 407,890</u>         | <u>\$ 407,890</u>       | <u>\$ 406,799</u>  | <u>\$ 1,091</u>                           |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—Sewer Districts Fund**  
**Year Ended December 31, 2024**

| Account Name                      | Account Code | Adopted Budget   | Final Budget     | Revenue          | Variance with Final Budget |
|-----------------------------------|--------------|------------------|------------------|------------------|----------------------------|
| <b>Sewer District No. 1:</b>      |              |                  |                  |                  |                            |
| Real property taxes               | S51001       | \$ 4,800         | \$ 4,800         | \$ 4,800         | \$ -                       |
| Interest earnings                 | S52401       | 50               | 50               | 227              | 177                        |
| <b>Total Sewer District No. 1</b> |              | <u>4,850</u>     | <u>4,850</u>     | <u>5,027</u>     | <u>177</u>                 |
| <b>Sewer District No. 3:</b>      |              |                  |                  |                  |                            |
| Other compensation (ECSA)         | S32690       | 51,525           | 51,525           | 51,525           | -                          |
| <b>Total Sewer District No. 3</b> |              | <u>51,525</u>    | <u>51,525</u>    | <u>51,525</u>    | <u>-</u>                   |
| <b>TOTAL REVENUES</b>             |              | <u>\$ 56,375</u> | <u>\$ 56,375</u> | <u>\$ 56,552</u> | <u>\$ 177</u>              |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—Sewer Districts Fund**  
**Year Ended December 31, 2024**

| <u>Account Name</u>               | <u>Account Code</u> | <u>Adopted Budget</u> | <u>Final Budget</u> | <u>Expenditure</u> | <u>Variance with Final Budget</u> |
|-----------------------------------|---------------------|-----------------------|---------------------|--------------------|-----------------------------------|
| <b>EXPENDITURES</b>               |                     |                       |                     |                    |                                   |
| <b>SEWER DISTRICT NO. 1:</b>      |                     |                       |                     |                    |                                   |
| Contractual:                      |                     |                       |                     |                    |                                   |
| Repairs                           | S58120.402          | \$ 4,850              | \$ 4,850            | \$ -               | \$ 4,850                          |
| <b>TOTAL SEWER DISTRICT NO. 1</b> |                     | <u>4,850</u>          | <u>4,850</u>        | <u>-</u>           | <u>4,850</u>                      |
| <b>SEWER DISTRICT NO. 3:</b>      |                     |                       |                     |                    |                                   |
| Debt service:                     |                     |                       |                     |                    |                                   |
| Bond principal                    | S39710.600          | 45,000                | 45,000              | 45,000             | -                                 |
| Bond interest                     | S39710.700          | 6,525                 | 6,525               | 6,525              | -                                 |
| <b>TOTAL SEWER DISTRICT NO. 3</b> |                     | <u>51,525</u>         | <u>51,525</u>       | <u>51,525</u>      | <u>-</u>                          |
| <b>TOTAL EXPENDITURES</b>         |                     | <u>\$ 56,375</u>      | <u>\$ 56,375</u>    | <u>\$ 51,525</u>   | <u>\$ 4,850</u>                   |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—Lighting Districts Fund**  
**Year Ended December 31, 2024**

| Account Name                         | Account Code | Adopted Budget   | Final Budget     | Revenue          | Variance with Final Budget |
|--------------------------------------|--------------|------------------|------------------|------------------|----------------------------|
| <b>Lighting District No. 3:</b>      |              |                  |                  |                  |                            |
| Real property taxes                  | L31001       | \$ 5,950         | \$ 5,950         | \$ 5,950         | \$ -                       |
| Interest earnings                    | L32401       | 50               | 50               | 233              | 183                        |
| <b>Total Lighting District No. 3</b> |              | <u>6,000</u>     | <u>6,000</u>     | <u>6,183</u>     | <u>183</u>                 |
| <b>Lighting District No. 4:</b>      |              |                  |                  |                  |                            |
| Real property taxes                  | L41001       | 4,975            | 4,975            | 4,975            | -                          |
| Interest earnings                    | L42401       | 25               | 25               | 129              | 104                        |
| <b>Total Lighting District No. 4</b> |              | <u>5,000</u>     | <u>5,000</u>     | <u>5,104</u>     | <u>104</u>                 |
| <b>TOTAL REVENUES</b>                |              | <u>\$ 11,000</u> | <u>\$ 11,000</u> | <u>\$ 11,287</u> | <u>\$ 287</u>              |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—Lighting Districts Fund**  
**Year Ended December 31, 2024**

| <u>Account Name</u>                  | <u>Account Code</u> | <u>Adopted Budget</u> | <u>Final Budget</u> | <u>Expenditure</u> | <u>Variance with Final Budget</u> |
|--------------------------------------|---------------------|-----------------------|---------------------|--------------------|-----------------------------------|
| <b>EXPENDITURES</b>                  |                     |                       |                     |                    |                                   |
| <b>Lighting District No. 3:</b>      |                     |                       |                     |                    |                                   |
| Contractual:                         |                     |                       |                     |                    |                                   |
| Lighting contract                    | L35182.401          | \$ 8,000              | \$ 15,500           | \$ 13,675          | \$ 1,825                          |
| <b>Total Lighting District No. 3</b> |                     | <u>8,000</u>          | <u>15,500</u>       | <u>13,675</u>      | <u>1,825</u>                      |
| <b>Lighting District No. 4:</b>      |                     |                       |                     |                    |                                   |
| Contractual:                         |                     |                       |                     |                    |                                   |
| Lighting contract                    | L45182.401          | 6,000                 | 7,500               | 7,430              | 70                                |
| <b>Total Lighting District No. 4</b> |                     | <u>6,000</u>          | <u>7,500</u>        | <u>7,430</u>       | <u>70</u>                         |
| <b>TOTAL EXPENDITURES</b>            |                     | <u>\$ 14,000</u>      | <u>\$ 23,000</u>    | <u>\$ 21,105</u>   | <u>\$ 1,895</u>                   |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Revenues—Budget and Actual—Highway—Town-wide Fund**  
**Year Ended December 31, 2024**

| <u>Account Name</u>                    | <u>Account Code</u> | <u>Adopted Budget</u> | <u>Final Budget</u> | <u>Revenue</u>   | <u>Variance with Final Budget</u> |
|----------------------------------------|---------------------|-----------------------|---------------------|------------------|-----------------------------------|
| <b>REVENUES:</b>                       |                     |                       |                     |                  |                                   |
| <b>Real property taxes:</b>            |                     |                       |                     |                  |                                   |
| Real property taxes                    | DA1001              | \$ 67,174             | \$ 67,174           | \$ 67,174        | \$ -                              |
| <b>Total real property taxes</b>       |                     | <u>67,174</u>         | <u>67,174</u>       | <u>67,174</u>    | <u>-</u>                          |
| <b>Use of money and property:</b>      |                     |                       |                     |                  |                                   |
| Use of money and property              | DA2401              | 75                    | 75                  | 228              | 153                               |
| <b>Total use of money and property</b> |                     | <u>75</u>             | <u>75</u>           | <u>228</u>       | <u>153</u>                        |
| <b>TOTAL REVENUES</b>                  |                     | <u>\$ 67,249</u>      | <u>\$ 67,249</u>    | <u>\$ 67,402</u> | <u>\$ 153</u>                     |

**TOWN OF AURORA, NEW YORK**  
**Schedule of Expenditures—Budget and Actual—Highway—Town-wide Fund**  
**Year Ended December 31, 2024**

| <u>Account Name</u>                 | <u>Account Code</u> | <u>Adopted Budget</u> | <u>Final Budget</u> | <u>Expenditure</u> | <u>Variance with Final Budget</u> |
|-------------------------------------|---------------------|-----------------------|---------------------|--------------------|-----------------------------------|
| <b>EXPENDITURES:</b>                |                     |                       |                     |                    |                                   |
| <b>TRANSPORTATION:</b>              |                     |                       |                     |                    |                                   |
| <b>MAINTENANCE OF BRIDGES:</b>      |                     |                       |                     |                    |                                   |
| Personal services:                  |                     |                       |                     |                    |                                   |
| Wages                               | DA5120.100          | \$ 10,000             | \$ 10,000           | \$ 9,993           | \$ 7                              |
| Bridge director                     | DA5120.101          | 5,464                 | 5,464               | 5,463              | 1                                 |
| Total personal services             |                     | <u>15,464</u>         | <u>15,464</u>       | <u>15,456</u>      | <u>8</u>                          |
| Contractual:                        |                     |                       |                     |                    |                                   |
| Materials & supplies                | DA5120.433          | 5,000                 | 5,000               | 4,226              | 774                               |
| Total contractual                   |                     | <u>5,000</u>          | <u>5,000</u>        | <u>4,226</u>       | <u>774</u>                        |
| <b>Total Maintenance of Bridges</b> |                     | <u>20,464</u>         | <u>20,464</u>       | <u>19,682</u>      | <u>782</u>                        |
| <b>TOTAL TRANSPORTATION</b>         |                     | <u>20,464</u>         | <u>20,464</u>       | <u>19,682</u>      | <u>782</u>                        |
| <b>EMPLOYEE BENEFITS:</b>           |                     |                       |                     |                    |                                   |
| Social security                     | DA9030.8            | 1,185                 | 1,185               | 1,168              | 17                                |
| <b>TOTAL EMPLOYEE BENEFITS</b>      |                     | <u>1,185</u>          | <u>1,185</u>        | <u>1,168</u>       | <u>17</u>                         |
| <b>DEBT SERVICE:</b>                |                     |                       |                     |                    |                                   |
| Serial bond principal               | DA9710.6            | 30,000                | 30,000              | 30,000             | -                                 |
| Serial bond interest                | DA9710.7            | 15,600                | 15,600              | 15,600             | -                                 |
| <b>TOTAL DEBT SERVICE</b>           |                     | <u>45,600</u>         | <u>45,600</u>       | <u>45,600</u>      | <u>-</u>                          |
| <b>TOTAL EXPENDITURES</b>           |                     | <u>\$ 67,249</u>      | <u>\$ 67,249</u>    | <u>\$ 66,450</u>   | <u>\$ 799</u>                     |