

Part-Town vs. Town-wide Charges

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- **Town-wide** – Charges imposed on all town residents (General Fund, A Fund)
- **Part-town** – Charges imposed on town residents located outside of any incorporated (village) boundaries (General Fund Town-Outside-Village, B Fund)
- **Highway Fund, Town-wide** (DA fund)
 - Expenditures must fall within Highway Law section 141
 - Four areas of expenditures
 - **Bridges:** Any charges associated with the repair and construction of bridges 5 feet or longer **MUST** be charged on a **town-wide basis to the DA fund**
 - **Machinery:** Any costs associated with the purchase and repair of highway machinery, equipment, tools and implements must be charged on a **town-wide basis to the DA fund**, with the option to exempt villages at the discretion of the board. If the town board opts to exempt villages residents, these costs must be charged to the DB fund (Highway Law section 141 [3]); and
 - **Snow / Miscellaneous Highway Expenses:** Any charges associated with snow removal, control of brush and weeds and other miscellaneous highway purposes must be charged on a **town-wide basis to the DA fund**, with the option to exempt villages at the discretion of the board. If the town board opts to exempt villages residents, these costs must be charged to the DB fund (Highway Law section 141 [4]).
- **Highway Fund, Part-Town / Town Outside Village (DB Fund)**
 - **Repairs and improvements of highways:** these charges must be allocated on a **part-town basis to the DB fund**.
 - If the town does not have any villages, then these charges would fall to the DA fund.
- Town charges are imposed on all town residents – **including village residents** – unless there is a statute that says otherwise
- **Statutes that say otherwise (aka, if the town has a village these are B fund charges):**
 - Code enforcement and building inspection, costs associated with planning and zoning, including charges to broadcast meetings of the planning board and zoning

board of appeals, vital statistics charges if the town and village constitute separate districts, any claims that arise where the activity associated with the claim is a part-town charge (e.g., an Article 78 proceeding that stems from a decision of the zoning board of appeals), costs associated with maintaining the town highway garage in certain towns in Westchester County only, recreation programs, if established on a part-town basis, town police charges *if* the village has its own police department with at least four full-time officers, board of health charges, suburban town improvements joint town-village ventures – parking garages, memorial buildings, public docs, hospitals, fire alarm systems, parks that have been established as a part-town park, and certain youth agencies and programs.

- **Town-wide General Fund Charges** (note: this is not an exhaustive list):
 - Traffic control signs, signals and standards, liability insurance, town public library costs, unless the town and village have entered into an intermunicipal agreement providing otherwise, town engineer expenses, unless the expenses are incurred on behalf of an improvement district, in which case the expenses would be charged against that district, town parks established on a town-wide basis, unless there is special state legislation adopted to the contrary, any claims where the action that resulted in the claim is charged to the general /A fund, salaries and compensation of town officers and employees, aside from those associated with code enforcement and planning and zoning, street lighting for state highways and county roads and lighting for dangerous portions of highways, town building expenses, town justice salary and justice court expenses, administrative costs associated with the highway department, town sidewalk construction and maintenance (unless established as an improvement district), recreation programs, if established on a town-wide basis, refuse and garbage collection (unless established as an improvement district or there is an intermunicipal agreement that provides otherwise), police department expenses unless the village has established its own department after January 1, 1960 and employs four or more police officers on a full-time basis, appropriations for Independence Day, Memorial Day and Veterans Day, as well as rooms for patriotic organizations, publicity fund expenditures, forest fire prevention charges, band concerts, and town physician costs.