

TOWN OF WEBSTER

2026 Budget

Adopted 10-16-25

Town Supervisor: Thomas J. Flaherty

Town Board Members

***John Cahill
Patricia Cataldi
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Town of Webster - 2026 Budget

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TOWN OF WEBSTER **2026 BUDGET MESSAGE**

The Town of Webster began the 2026 budget season in early May. It's a process that takes six months of the year to complete and it demands a considerable effort by the Town department heads, the Director of Finance and the Town Board. Each department head was instructed to put forth their best effort to minimize the tax levy for the citizens, while providing for the needs within their respective departments. The department heads presented their budgets during the live streamed budget workshops that were held on July 31st and August 7th. A public hearing on the 2026 Preliminary Budget was held on October 16th.

Expenditures

The Town's budget provides funding for many services which include the court system, law enforcement, fire safety inspections, animal control, park maintenance, programs for senior citizens, the fitness facility, recreation programs, public works, drainage improvements, leaf pickup, snow plowing, maintenance of roads and bridges, Webster Public Library, the wastewater treatment plant, wastewater pump stations and the entire sewer collection system. The budget also includes special districts which cover the cost of capital improvements and maintenance for drainage, lighting, parks, sewer systems and water supply lines. The total expenditure budget for 2026 is \$53,272,314 which includes \$4,910,994 of interfund transfers. These interfund transfers effectively gross up the expenditures and revenue. The net estimated expenditures for 2025 equals \$48,361,320 which is broken down as follows:

Expenditure Category	Amount	Percentage
Employee Compensation	17,055,499	35.3%
Employee Benefits	7,475,500	15.5%
Retiree Employee Benefits	2,252,600	4.7%
Capital Purchases	3,095,045	6.4%
Contractual Costs	10,575,656	21.8%
Debt Service	7,507,020	15.5%
Transfer to Sewer Capital Reserve	400,000	.8%
Total	48,361,320	100.0%

TOWN OF WEBSTER **2026 BUDGET MESSAGE**

The Town's expenditures consist of five major categories which include employee compensation, employee benefits, contractual purchases of goods and services, capital expenditures and debt service. The year-to-year results for each category is as follows:

Employee Compensation – The Town employees fall into five groups which include the non-union administrators and part time workers, the blue-collar union (highway and sewer), the police union (police officers) and the white-collar union (office administration). There are three union contracts which cover approximately 125 full-time employees. Total employee compensation for 2026 is \$17,055,499 versus \$16,377,353 for 2025. This represents a \$678,146 (4.2%) increase. Two new positions were added, which include an assistant assessor and an engineering technician. The two positions have an aggregate compensation cost of \$130,883. However, the cost is partially offset by two part time positions that will not be funded within the 2026 budget.

- **Employee Benefits** – The employee benefits include contributions to the NYS retirement system, employers share of social security, worker's compensation insurance, medical and dental insurance, health savings account contributions and medical insurance paid on behalf of retired former employees. The budget for 2026 is \$9,728,100 versus \$8,407,000 for 2025. This represents a \$1,321,100 (15.8%) increase. The large increase is due mainly to a rise in base wages and escalated NYS Retirement System contribution rates as well as a sharp increase in retiree health insurance costs for Medicare supplemental health insurance.
- **Contractual Purchases of Goods and Services** – Total contractual expenses for 2026 is \$10,575,656 versus \$9,437,503 for 2025. This represents a \$1,138,153 (12.1%) increase. The Town is planning for the following cost increases:

TOWN OF WEBSTER **2026 BUDGET MESSAGE**

- Assessing Revaluation \$264,000 (up \$219,000 or 486.7%)
- CHIPS Road Materials \$450,000 (up \$200,000 or 80%)
- Drainage System Materials \$315,000 (up \$100,000 or 46.5%)
- Engineering Surveying \$100,000 (up \$95,000 or 1,900%)
- Insurance Premium \$566,000 (up \$131,000 or 30.1%).
- Vehicle Leases \$304,050 (up \$69,267 or 29.5%)
- Utilities – Electric \$750,400 (up \$242,400 or 47.7%)
- Utilities – Natural Gas \$278,400 (up \$142,075 or 104.2%)

- **Capital Expenditures** – Capital expenditures include fixed asset items such as buildings, equipment, furniture, and vehicles. Total capital expenses for 2026 is \$3,095,045 versus \$2,591,310 for 2025. This represents a \$503,735 (19.4%) increase. The following major items are included within the 2026 budget:
 - Highway equipment \$1,110,000 which includes one six-wheel chassis \$180,000, two ten-wheel chassis \$380,000, two ten-wheel bodies \$300,000 and a CAT excavator \$250,000 (up \$195,000 or 21.3%)
 - CHIPS equipment is \$145,000 which includes a six-wheel truck body (up \$20,000 or 16%)
 - Sewer collection system improvements \$660,000 which includes a camera van \$84,000, a Ford F-150 pickup truck \$57,000, replace electrical at Millcreek pump station \$138,000, control panels at five pump stations \$81,500, pump replacements at three pump stations \$71,000 and replacement of five discharge manholes \$200,000 (up \$190,900 or 40.7%)
 - Wastewater treatment plant equipment \$181,500 which includes overhead cranes \$12,000, a loader forklift \$128,000, a vehicle maintenance lift \$19,000 and other small equipment items \$22,500 (up \$110,508 or 155.7%)

TOWN OF WEBSTER **2026 BUDGET MESSAGE**

Debt Service – The 2026 budget includes a significant increase in debt service costs. In August of 2025 the Town renewed the 2024 bond anticipation note (BAN) and issued a serial bond. The borrowing totaled \$101,141,000 to fund the Highway Building project (\$24,250,000), Sandbar Park project (\$3,706,000), the Wastewater Treatment Plant Phase II project (\$66,400,000), the Vosburg Pump Station project (\$380,000) and a serial bond for the Tebor Road to Phillips Road Conveyance Pipe project (\$6,405,000). The BAN is a one-year loan which is based on projected cash flow requirements for each project.

The Town's debt sale was very competitive, which resulted in a \$1,276,292 premium paid to the Town and a net interest rate of 2.6662% on the BAN and 4.4529% on the bond. This is thanks to the Town's excellent Aa1 bond rating. When the BAN matures the premium will be recognized as revenue in 2026 which will partially offset the gross interest charge. The bond will be repaid in 9 years and will be reimbursed by Coca Cola fairlife at a rate of 96%. The Town's net debt service payments for 2026 will total \$6,230,728 versus \$5,271,174 for 2025. This represents a \$959,554 (18.2%) increase.

NYS Tax Cap

The Town operates within the New York State tax cap guidelines which include all operating funds and special districts. It is driven by two factors which include the tax base growth factor (1.0091 for 2026) and the allowable levy growth factor (1.02 for 2026). According to the calculation, the Town's tax levy is limited to \$22,896,265 for 2026. The Preliminary Budget is \$22,855,143 which is \$41,122 below the cap. The year-to-year increase is \$645,202 which represents a 2.91% change. The tax levy for 2026 versus 2025 is as follows:

TOWN OF WEBSTER
2026 BUDGET MESSAGE

Operating Funds

Fund	2026 Tax Levy	2025 Tax Levy	Net Change
General – Town Wide	16,532,563	16,067,599	464,964
General - Part Town	0	0	0
Highway – Town Wide	1,303,639	1,169,498	134,141
Highway – Part Town	0	0	0
Total Operating Funds	17,836,202	17,237,097	599,105

Sewer Fund

Cost Center	2026 Tax Levy	2025 Tax Levy	Net Change
O&M Rent	2,536,444	3,224,144	-687,700
Capital Charge	1,486,549	679,167	807,382
Total Sewer Fund	4,022,993	3,903,311	119,682

Special Districts

Fund	2026 Tax Levy	2025 Tax Levy	Net Change
Drainage District	709,806	787,655	-77,849
Lighting Districts	78,200	35,400	42,800
Park Districts	113,865	120,279	-6,414
Sewer Districts	40,501	68,181	-27,680
Water Districts	53,576	58,018	-4,442
Total Special Districts	995,948	1,069,533	73,585

Other Funds

There are three other funds which do not require a tax levy. The Debt Service Fund which is utilized to offset the cost of serial bonds, the Webster Public Library which is funded by the General Town Wide Fund and the Parkland Trust Fund which is financed by parks and recreation fees.

TOWN OF WEBSTER
2026 BUDGET MESSAGE

Grand Totals

Fund Category	2026 Tax Levy	2025 Tax Levy	Net Change
Operating Funds	17,836,202	17,237,097	599,105
Sewer Fund	4,022,993	3,903,311	119,682
Special Districts	995,948	1,069,533	-73,585
Grand Totals	22,855,143	22,209,941	645,202

Tax Rates

Since the Town contains the Village of Webster, there are two different tax rates that apply to the residents. A Village resident pays the tax rate derived from the tax levy within General Town Wide and Highway Town Wide Funds. These funds pay for services which benefit all Town and Village residents. A resident who lives outside of the Village pays the tax rate derived from all four operating funds. For 2026 and 2025 the Town utilized sales tax revenue and appropriated fund balance to lower the part town tax rate to zero. Therefore, the rates are the same for Village and outside the Village residents. The estimated tax rates for 2026 compared to 2025 are as follows:

Fund	2026 Tax Rate	2025 Tax Rate	Net Change
Village Property	5.52	5.39	.13
Town Outside of Village	5.52	5.39	.13

Wastewater Treatment

The Sewer Fund provides wastewater collection and treatment services to the residents who live outside of the Village. There is an operation and maintenance (O&M) rate which is paid by the 15,429 residents who own a home that is connected to the Town's sewer system. This O&M rate covers the cost to run the collection system and the wastewater treatment plant.

TOWN OF WEBSTER
2026 BUDGET MESSAGE

There is also a capital charge which is paid by 15,809 residents who are connected to the system or have a collection line running in front of their home. The capital charge rate pays for capital reserve contributions, equipment, treatment plant upgrades and debt service from capital projects. The estimated sewer rates for 2026 compared to 2025 are as follows:

Sewer Charge	2026 Sewer Rate	2025 Sewer Rate	Net Change
O&M Rate	164.40	209.45	-45.05
Capital Charge	94.03	43.28	50.75
Total Sewer Charge	258.43	252.73	5.70

An average home outside the Village has a \$178,000 assessed value. If it is connected to the sewer system, the following amounts will be paid:

	2026	2025
Town Property Taxes	\$982.56	\$959.42
Sewer O&M and Capital Charge	258.43	252.73
Totals	\$1,240.99	\$1,212.15

So, the aggregate tax bill for an average home outside of the Village of Webster will go up \$28.84 or 2.4%.

TOWN OF WEBSTER 2026 BUDGET MESSAGE

Revenue

The Town benefits from several significant revenue sources other than property taxes. The material revenue categories are as follows:

- Cablevision Fees \$450,000
- Recreation Programs, Fitness Memberships and Classes \$1,102,600
- Lodge Rentals \$130,000
- Mortgage Tax \$1,000,000
- Sales Tax \$6,700,000
- Building Permits \$120,000
- Consolidated Highway Improvement Program \$595,000
- NYS & Monroe County Contracts \$770,000
- Parkland Trust Fund - Park & Recreation Fees \$70,000
- Commercial Sewer Charges and Entrance Fees \$6,207,249

This budget includes increased wastewater treatment revenue from commercial sewer charges, debt reimbursement and fees for treating high strength organic waste. The three categories are up at an aggregate of \$1,968,827 (46.5%) year to year. Even though debt service cost has increased substantially within the Sewer Fund the revenue generated from the wastewater treatment business has outpaced the cost by \$2,429,261 (96%) during the past three years, as illustrated below:

DESCRIPTION	2024	2025	2026	3 YEAR DELTA
Debt Service Cost	\$1,734,478	\$2,836,043	\$4,266,060	\$2,531,582
Business Revenue	\$1,246,406	\$4,238,422	\$6,207,249	\$4,960,843

The Town is expecting debt service cost to stabilize and for revenue to continue to grow. Thanks to this trend, the Town has been able to budget for a \$400,000 contribution to the Sewer Capital Reserve in 2026.

TOWN OF WEBSTER **2026 BUDGET MESSAGE**

Interest Revenue

The Town invests its' excess cash in fully collateralized investments which include US Treasury Bills, US Treasury Notes and Certificates of Deposit. The amount of expected interest revenue has been increased across all funds. It's at \$575,232 for 2026 versus \$553,982 for 2025. Interest rates are expected to remain in the 3.80% to 4.00% range for year.

The Town is fortunate to have accumulated surplus from prior years, which is available to stabilize the tax rate. The 2026 budget includes appropriations from fund balance that total \$6,008,158. This includes \$4,583,500 from the operating funds and \$1,424,658 from the remaining funds and special districts. The Town has a fund balance policy which requires the major funds to keep fund balance within a range of 15% to 50% of operating expenses. At the end of 2024 the Town had two funds that exceeded the range. A long-term plan is being implemented to utilize the surplus to stabilize the tax rates and bring unappropriated fund balance back in line.

Overall, the 2026 budget is fiscally sound despite increased debt related to the various capital projects that are underway. A material amount of increased spending has been offset by revenue growth which is directly attributable to the wastewater treatment plant capital project. The Town officials are working together to project the Town's financial position into the future so that revenue and expenses can be effectively managed beyond the one-year window of the budget process. We are pleased to say that the Town has been able to stay under the New York State tax cap, while continuing to provide the same level of service to the citizens.

Thomas J. Flaherty

Town Supervisor

Paul S. Adams

Director of Finance

TOWN OF WEBSTER						
SUMMARY OF 2026 ADOPTED BUDGET						
<u>OPERATING FUNDS</u>		<u>APPROPRIATIONS</u>	<u>LESS</u>	<u>LESS</u>	2026	2025
<u>FUND NAME</u>		<u>ESTIMATED EXPENSES *</u>	<u>ESTIMATED REVENUES *</u>	<u>UNEXPENDED BALANCE</u>	<u>AMOUNT TO BE RAISED BY TAXES</u>	<u>AMOUNT TO BE RAISED BY TAXES</u>
A	GENERAL - TOWN WIDE	\$25,265,399	\$7,582,836	\$1,150,000	\$16,532,563	\$16,067,599
B	GENERAL - PART TOWN	\$1,949,150	\$1,115,650	\$833,500	\$0	\$0
DA	HIGHWAY - TOWN WIDE	\$2,355,889	\$1,052,250	\$0	\$1,303,639	\$1,169,498
DB	HIGHWAY - PART TOWN	\$7,045,986	\$4,445,986	\$2,600,000	\$0	\$0
TOTAL-OPERATING FUNDS		\$36,616,424	\$14,196,722	\$4,583,500	\$17,836,202	\$17,237,097
Increase 2025 to 2026		\$2,846,336	8.43%		\$599,105	3.48%
Town Wide Funds Cover all 16,894 Parcels in the Town and Part Town Funds Cover the 15,397 Parcels Outside the Village of Webster						
<u>TOWN SEWER (Outside the Village with Access to Sanitary Sewers; Capital Units = 15,809 / O & M Units = 15,429)</u>						
G	SEWER FUND	CAPITAL	\$6,142,032	\$4,655,483	\$0	\$1,486,549
		O & M	\$5,131,012	\$2,594,568	\$0	\$2,536,444
		TOTAL	\$11,273,044	\$7,250,051	\$0	\$4,022,993
<u>SPECIAL DISTRICTS & OTHER FUNDS</u>						
SD	DRAINAGE DISTRICT		\$791,306	\$31,500	\$50,000	\$709,806
SL	LIGHTING DISTRICTS		\$83,900	\$5,700	\$0	\$78,200
SP	PARK DISTRICTS		\$113,865	\$0	\$0	\$113,865
SS	SEWER DISTRICTS		\$48,801	\$8,300	\$0	\$40,501
SW	WATER DISTRICTS		\$53,576	\$0	\$0	\$53,576
E	PARKLAND TRUST FUND		\$81,000	\$81,000	\$0	\$0
L	LIBRARY **		\$2,835,740	\$2,835,740	\$0	\$0
V	DEBT SERVICE FUND		\$1,374,658	\$0	\$1,374,658	\$0
TOTAL-SPECIAL DIST. & OTHER		\$5,382,846	\$2,962,240	\$1,424,658	\$995,948	\$1,069,533
OPERATING, SPECIAL DIST. & OTHER		\$53,272,314	\$24,409,013	\$6,008,158	\$22,855,143	\$22,209,941
Increase 2025 to 2026		\$5,546,880	11.62%		\$645,202	2.91%
<u>TAX RATE ESTIMATES</u>						
		<u>2026</u>	<u>2025</u>	<u>\$ Increase</u>	<u>% Increase</u>	
VILLAGE PROPERTY		\$5.52	\$5.39	0.1289	2.39%	
TOWN OUTSIDE VILLAGE		\$5.52	\$5.39	0.1289	2.39%	
SEWER RENT (CAPITAL + O & M)		\$258.43	\$252.73	\$5.70	2.25%	
SEWER O & M		\$164.40	\$209.45	Operation of Collection System & Treatment Plant		
SEWER CAPITAL		\$94.03	\$43.28	Capital Plant Improvements, Equipment and Debt		
TOTAL		\$258.43	\$252.73			
DRAINAGE DISTRICT - LEVY PER UNIT		\$709,806	20,253 Units	\$35.05		\$39.05

**TOWN OF WEBSTER
ADOPTED BUDGET
FOR THE YEARS ENDED DECEMBER 31, 2026 AND 2025**

<u>GENERAL FUND - TOWN WIDE</u>		2026	2025
DEPARTMENT/FUND	DESCRIPTION		
<u>TOWN BOARD</u>			
A1010.10000	<i>Councilperson's Salaries (\$22,766 each)</i>	91,064	89,276
A1010.20011	<i>Computer Equipment & Licensing</i>	0	1,600
A1010.40000	<i>Conference Expense</i>	1,500	500
	<i>Amount to be Raised by Taxes</i>	<u>92,564</u>	<u>91,376</u>
<u>JUSTICE COURT</u>			
A1110.10002	<i>Town Justices' Salaries (\$51,380 for each)</i>	102,760	100,746
A1110.10004	<i>Clerical Assistance</i>	158,896	150,950
A1110.10023	<i>Part-time Personnel</i>	47,787	54,323
A1110.10039	<i>Overtime Pay</i>	1,000	1,500
A1110.20000	<i>Capital Purchases</i>	0	1,500
A1110.20011	<i>Computer Equipment & Licensing</i>	3,600	11,000
A1110.40004	<i>Conference Expense</i>	3,500	3,500
A1110.40057	<i>Court Security Contractual Expense</i>	49,000	48,000
A1110.40140	<i>Supplies</i>	5,700	5,700
A1110.40503	<i>Copier/Computer Software & Maintenance</i>	0	400
	<i>Total Appropriations</i>	<u>372,243</u>	<u>377,619</u>
A290.02610	<i>Revenue - Fines</i>	80,000	98,000
	<i>Amount to be Raised by Taxes</i>	<u>292,243</u>	<u>279,619</u>
<u>SUPERVISOR</u>			
A1220.10006	<i>Supervisor's Salary</i>	122,354	119,955
A1220.10007	<i>Secretary to the Supervisor</i>	69,300	66,779
A1220.20011	<i>Computer Equipment & Licensing</i>	3,000	4,000
A1220.40000	<i>Seminars and Conferences</i>	2,000	2,000
A1220.40001	<i>Memberships & Meetings</i>	1,800	750
A1220.40032	<i>Office Supplies</i>	800	1,500
A1220.40053	<i>Cellular Telephones</i>	600	600
A1220.40140	<i>Supervisors Expense</i>	400	400
	<i>Amount to be Raised by Taxes</i>	<u>200,254</u>	<u>195,984</u>
<u>DIRECTOR OF FINANCE</u>			
A1310.10008	<i>Director's Salary</i>	135,054	126,780
A1310.10023	<i>Part-time Personnel</i>	24,812	32,438
A1310.10039	<i>Overtime Pay</i>	3,500	5,609
A1310.10116	<i>Compensation - Employees</i>	210,726	198,051
A1310.20000	<i>Capital - Furnishings and Equipment</i>	800	500
A1310.20011	<i>Computer Equipment & Licensing</i>	3,600	7,500
A1310.40000	<i>Seminars & Conferences</i>	7,500	7,500
A1310.40007	<i>Financial Software Tools</i>	4,500	4,500
A1310.40008	<i>Financial Consultants</i>	10,800	10,800
A1310.40032	<i>Office Supplies</i>	4,900	4,900
A1310.40035	<i>Machine Lease</i>	1,600	800
A1310.40066	<i>Software License Fees</i>	85,000	76,000
A1310.40139	<i>Bank Administration</i>	800	800
A1310.40140	<i>Director's Expenses</i>	250	250
A1310.40155	<i>Software Conversion Costs</i>	3,000	2,000
	<i>Total Appropriations</i>	<u>496,842</u>	<u>478,428</u>
A510.05031	<i>Transfer From Other Funds - Sewer</i>	60,000	60,000
	<i>Amount to be Raised by Taxes</i>	<u>436,842</u>	<u>418,428</u>
<u>AUDIT ACCOUNTING</u>			
A1320.40011	<i>Independent Audit & Agreed Upon Procedures</i>	44,800	41,500
	<i>Amount to be Raised by Taxes</i>	<u>44,800</u>	<u>41,500</u>

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>TECHNOLOGY</u>			
A1325.10009	<i>Network Administrator</i>	94,907	93,301
A1325.10012	<i>Systems Assistant</i>	75,112	73,841
A1325.10116	<i>Employee Compensation - Help Desk</i>	49,214	46,327
A1325.20011	<i>Capital Purchases</i>	21,300	13,680
A1325.40000	<i>Director Training & Seminars</i>	4,250	3,200
A1325.40032	<i>Office Supplies</i>	200	200
A1325.40053	<i>Smart Phones</i>	1,500	1,500
A1325.40067	<i>Computer System Technical Support</i>	38,700	30,200
A1325.40140	<i>Director's Expenses</i>	500	500
A1325.40203	<i>Website Design & Maintenance</i>	400	400
A1325.40262	<i>Cell Tower Rental for Town Wireless</i>	16,000	16,000
	<i>Amount to be Raised by Taxes</i>	302,083	279,149
<u>TAX COLLECTION</u>			
A1330.10018	<i>Tax Collector's Salary (50% of \$100,496)</i>	50,248	47,307
A1330.10023	<i>Part-Time Employees</i>	18,065	17,712
A1330.10039	<i>Overtime</i>	500	500
A1330.10116	<i>Compensation - Employees</i>	50,842	48,356
A1330.20011	<i>Computer Equipment & Licensing</i>	2,300	800
A1330.40030	<i>Printing & Postage</i>	28,050	26,725
A1330.40140	<i>Department Expenses</i>	2,100	2,100
	<i>Total Appropriations</i>	152,105	143,500
A130.01090	<i>Revenue: Interest & Penalties on Taxes</i>	180,000	180,000
	<i>Excess Revenue Over Appropriations</i>	-27,895	-36,500
<u>ASSESSING DEPARTMENT</u>			
A1355.10014	<i>Assessor's Salary</i>	119,887	117,300
A1355.10016	<i>Assistant Assessor</i>	81,206	79,831
A1355.10023	<i>Part-Time Employees</i>	23,013	53,863
A1355.10025	<i>Assessment Attorney</i>	0	8,000
A1355.10039	<i>Employee's Overtime</i>	2,500	2,500
A1355.10101	<i>Board of Assessment & Review</i>	5,000	5,000
A1355.10116	<i>Compensation - Employees</i>	264,569	179,106
A1355.20000	<i>Capital Purchases - Equipment</i>	750	1,500
A1355.20011	<i>Computer Equipment & Licensing</i>	8,385	7,075
A1355.40015	<i>Memberships</i>	3,388	2,478
A1355.40017	<i>Deeds - Monroe County</i>	725	725
A1355.40018	<i>Computer Expense</i>	660	565
A1355.40019	<i>Office Supplies</i>	4,756	3,390
A1355.40022	<i>Staff Training & Conferences</i>	5,510	4,150
A1355.40024	<i>Contractual Services</i>	7,350	6,200
A1355.40025	<i>Appraisal & Legal Contractual Expense</i>	31,150	9,800
A1355.40027	<i>Reassessments</i>	264,000	45,000
A1355.40036	<i>Legal Consulting</i>	12,000	0
A1355.40066	<i>Software Maintenance Contracts</i>	9,255	8,335
A1355.40132	<i>Uniforms</i>	300	0
A1355.40166	<i>Automobile Maintenance</i>	300	500
	<i>Amount to be Raised by Taxes</i>	844,704	535,318
<u>TOWN CLERK DEPARTMENT</u>			
A1410.10018	<i>Town Clerk's Salary (50% of \$100,496)</i>	50,248	47,307
A1410.10020	<i>Part-time Personnel</i>	36,390	35,683
A1410.10023	<i>Deputy Town Clerk</i>	64,856	63,512
A1410.10039	<i>Town Clerk Personnel Overtime</i>	500	500
A1410.10116	<i>Compensation - Employees</i>	47,301	44,484
A1410.20000	<i>Capital Purchases</i>	0	1,500
A1410.20011	<i>Computer Equipment & Licensing</i>	9,610	3,760
A1410.40030	<i>Printing and Advertising</i>	8,500	8,500
A1410.40031	<i>Postage</i>	20,000	20,000
A1410.40032	<i>Office Supplies</i>	5,500	5,500
A1410.40033	<i>Records Management</i>	4,200	3,700
A1410.40035	<i>Machine & Computer Contracts</i>	11,500	11,145
A1410.40080	<i>Subscriptions & Publications</i>	3,850	1,250
A1410.40140	<i>Conference & Transportation</i>	2,550	2,550
A1410.40206	<i>EZ Passes</i>	900	1,050
A1410.40234	<i>Background Checks for Peddler's License</i>	1,100	1,100
	<i>Total Appropriations</i>	267,005	251,541

DEPARTMENT/FUND	DESCRIPTION	2026	2025
	<u>Revenue</u>		
A210.01255	<i>Town Clerk Fees</i>	7,500	7,000
A210.01256	<i>Return Check Charges</i>	800	800
A210.01260	<i>EZ Pass Fees</i>	900	1,150
A210.01550	<i>Dog Control Fees</i>	1,400	1,400
A230.02211	<i>WCSD Tax Collection Reimbursement</i>	15,000	14,875
A270.02510	<i>Towing Permits</i>	500	500
A270.02530	<i>Games of Chance</i>	750	750
A270.02544	<i>Dog License</i>	40,000	39,000
A270.02545	<i>Town Clerk License Fees</i>	9,500	8,500
A270.02590	<i>Town Clerk Permits</i>	3,000	3,000
	<i>Total Revenue</i>	79,350	76,975
	<i>Amount to be Raised by Taxes</i>	187,655	174,566
<u>TOWN ATTORNEY</u>			
A1420.10025	<i>Town Attorney's Salary</i>	0	79,531
A1420.40036	<i>Consulting & Legal Expenses</i>	112,200	26,149
A1420.40080	<i>Subscriptions and Publications</i>	2,300	2,300
	<i>Amount to be Raised by Taxes</i>	114,500	107,980
<u>HUMAN RESOURCES</u>			
A1430.10008	<i>Director of Personnel</i>	102,876	100,859
A1430.20000	<i>Capital Purchases</i>	800	800
A1430.20011	<i>Computer Equipment & Licensing</i>	660	660
A1430.40000	<i>Safety and Department Based Training</i>	4,000	4,500
A1430.40032	<i>Office Supplies</i>	500	500
A1430.40036	<i>Personnel Legal Expense</i>	10,000	10,000
A1430.40066	<i>Software License Fees</i>	10,000	12,000
A1430.40082	<i>Employee Recognition</i>	1,000	1,000
A1430.40140	<i>Director's Expenses</i>	300	300
A1430.40165	<i>Employee Recruitment</i>	4,500	4,300
A1430.40216	<i>Employee Wellness</i>	4,100	4,100
A1430.40234	<i>Background Checks</i>	2,500	2,500
	<i>Amount to be Raised by Taxes</i>	141,236	141,519
<u>BUILDING MAINTENANCE</u>			
A1620.10060	<i>Highway Labor</i>	5,000	5,000
A1620.20014	<i>Capital Improvements</i>	150,000	205,000
A1620.40023	<i>Facility Assessment</i>	0	150,000
A1620.40044	<i>Maintenance</i>	55,000	40,000
A1620.40048	<i>Town Building Cleaning Service</i>	27,000	18,500
A1620.40050	<i>Refuse Service</i>	5,100	5,100
A1620.40054	<i>Telephone Service (50% to B fund)</i>	17,000	8,000
A1620.40160	<i>Internet Service (50% to B fund)</i>	8,400	8,400
A1620.40752	<i>Utilities - Natural Gas (50% to B fund)</i>	15,000	15,000
A1620.40754	<i>Utilities - Electric (50% to B fund)</i>	34,000	35,000
A1620.40756	<i>Utilities - Water</i>	2,000	2,000
	<i>Amount to be Raised by Taxes</i>	318,500	492,000

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>TOWN INSURANCE</u>			
A1910.40068	<i>Insurance - Official Bonds</i>	5,000	5,000
A1910.40070	<i>Insurance - SMP Policy</i>	561,000	430,000
	<i>Total Appropriations</i>	566,000	435,000
A510.05031	<i>Transfer From Other Funds - Sewer</i>	40,000	40,000
	<i>Amount to be Raised by Taxes</i>	526,000	395,000
<u>CABLE ACCESS</u>			
A1989.10000	<i>Cable TV Coordinator</i>	0	0
A1989.10023	<i>Part-Time Employees</i>	0	0
A1989.10116	<i>Cable Production Assistant Salary</i>	0	0
A1989.20011	<i>Computer Equipment & Licensing</i>	0	0
A1989.20020	<i>Equipment</i>	0	0
A1989.40054	<i>Telephone & Internet</i>	0	0
A1989.40086	<i>Supplies and Repairs</i>	0	0
A1989.40088	<i>Promotion</i>	0	0
A1989.40203	<i>Website Design & Maintenance</i>	0	0
	<i>Amount to be Raised by Taxes</i>	0	0
<u>SPECIAL ITEMS</u>			
A1920.40080	<i>Municipal Dues/Publications</i>	3,000	3,400
A1920.40236	<i>Grant Consultant</i>	46,800	46,800
A1931.40034	<i>Legal Charges</i>	10,000	3,000
A1931.40036	<i>Judgements & Claims</i>	15,000	15,000
A1990.40091	<i>Contingency</i>	250,000	190,000
	<i>Amount to be Raised by Taxes</i>	324,800	258,200
<u>LAW ENFORCEMENT</u>			
A3120.10035	<i>Chief of Police's Salary</i>	180,558	164,380
A3120.10036	<i>Officers' Salaries</i>	3,892,795	3,629,625
A3120.10037	<i>Salary Compensation for Retirements</i>	100,000	100,000
A3120.10038	<i>Officer's Non-Comp Holiday Pay</i>	40,000	40,000
A3120.10039	<i>Police Overtime</i>	300,000	300,000
A3120.10040	<i>DWI Overtime - Grant Reimbursed</i>	8,000	8,000
A3120.10041	<i>Officer's Comp Time Buy Out</i>	155,000	140,000
A3120.10042	<i>Reimbursable Police Compensation</i>	10,000	10,000
A3120.10045	<i>Clerical Salaries</i>	324,883	300,000
A3120.10046	<i>Clerical Overtime</i>	300	300
A3120.10047	<i>Part Time Employee Wages</i>	20,288	19,890
A3120.10048	<i>School Crossing Guards</i>	7,000	6,600
A3120.10049	<i>Tobacco Compliance - Under Age</i>	500	500
A3120.10051	<i>Overtime School Resource Officers</i>	10,000	20,000
A3120.10054	<i>Officer ARPA Bonus Compensation</i>	85,000	85,000
A3120.20011	<i>Computer Equipment & Licensing</i>	36,000	36,000
A3120.20024	<i>Capital Purchases - Office</i>	10,000	10,000
A3120.20025	<i>Capital Purchases - Miscellaneous</i>	65,000	18,000
A3120.20026	<i>Capital Purchases - Firearms</i>	11,000	10,500
A3120.20028	<i>Capital Purchases - Tech Services</i>	10,000	16,800
A3120.20029	<i>Capital Purchases - Vehicle Accessories</i>	45,000	35,000
A3120.20032	<i>Capital Purchases - Vehicle</i>	135,000	130,000
A3120.20033	<i>Capital Purchases - DWI</i>	6,000	2,600
A3120.40004	<i>Professional Development</i>	4,000	3,500
A3120.40024	<i>Court Costs for Retired Officers</i>	500	500

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>(LAW ENFORCEMENT CONTINUED)</u>			
A3120.40053	<i>Cellular Telephones</i>	24,000	20,400
A3120.40096	<i>Office Expense</i>	5,000	6,500
A3120.40100	<i>Equipment Lease Expense</i>	4,500	4,500
A3120.40102	<i>Service Contracts</i>	69,500	61,770
A3120.40104	<i>Shipping Expense</i>	600	300
A3120.40106	<i>Telephone Expense</i>	6,500	6,500
A3120.40114	<i>Community Service Supplies</i>	2,000	2,000
A3120.40116	<i>Firearm Supplies</i>	10,000	8,000
A3120.40117	<i>Investigation Expense</i>	1,500	5,000
A3120.40118	<i>Technical Services Expense</i>	4,000	4,000
A3120.40119	<i>Miscellaneous Equipment Expense</i>	7,000	7,500
A3120.40124	<i>Vehicle Repairs</i>	45,000	45,000
A3120.40126	<i>Vehicle Tires</i>	15,000	15,000
A3120.40128	<i>Vehicle Gasoline</i>	100,000	100,000
A3120.40130	<i>Vehicle Oil</i>	5,000	4,500
A3120.40132	<i>Clothing Expense - Uniforms & Vests</i>	45,000	40,000
A3120.40133	<i>Employee Assistance Program</i>	25,000	22,000
A3120.40134	<i>Physical Expense</i>	3,000	3,000
A3120.40136	<i>Training Expense</i>	12,000	10,000
A3120.40138	<i>Miscellaneous Expense</i>	4,000	4,000
A3120.40140	<i>Supplies</i>	4,000	4,000
A3120.40304	<i>Uniform Cleaning</i>	9,600	9,600
<i>Total Appropriations</i>		5,859,024	5,470,765
<u><i>Police Revenue</i></u>			
A210.01520	<i>Police Fees</i>	5,000	3,000
A210.01521	<i>Police Fingerprinting</i>	3,000	3,500
A210.01522	<i>Police Alarm Fines</i>	800	800
A230.02260	<i>School Resource Officers - Webster CSD</i>	210,000	210,000
A230.02261	<i>Police Overtime Reimbursement</i>	10,000	10,000
A330.02772	<i>DWI - County & Other</i>	8,500	8,500
A330.02786	<i>Grants - Police</i>	4,000	4,000
<i>Total Revenue</i>		241,300	239,800
<i>Amount to be Raised by Taxes</i>		5,617,724	5,230,965
<u>FIRE MARSHAL</u>			
A3410.10039	<i>Overtime</i>	2,500	2,000
A3410.10070	<i>Fire Marshal's Salary</i>	95,607	93,646
A3410.10071	<i>Part-time Assistant Fire Marshal</i>	35,000	33,891
A3410.20011	<i>Computer Equipment & Licensing</i>	1,500	1,060
A3410.20052	<i>Capital Purchase - Vehicle Accessories</i>	0	3,800
A3410.40053	<i>Cellular Telephones</i>	1,350	1,350
A3410.40101	<i>Vehicle Operating Lease Expense</i>	21,600	21,600
A3410.40136	<i>Training & Seminar</i>	1,000	1,750
A3410.40140	<i>Supplies</i>	500	500
A3410.40162	<i>Auto Maintenance</i>	500	1,200
A3410.40166	<i>Fuel</i>	3,500	4,000
<i>Total Appropriations</i>		163,057	164,797
A210.01540	<i>Revenue - Fire Inspection Fees</i>	9,000	10,000
<i>Amount to be Raised by Taxes</i>		154,057	154,797

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>ANIMAL CONTROL</u>			
A3510.10075	<i>Animal Control Officer's</i>	25,000	25,000
A3510.10076	<i>Animal Control Officer's Part-time Assistance</i>	30,000	25,000
A3510.20011	<i>Computer Equipment & Licensing</i>	1,500	1,300
A3510.20054	<i>Equipment</i>	2,000	2,000
A3510.40053	<i>Cellular Telephones</i>	600	480
A3510.40136	<i>Training</i>	500	500
A3510.40140	<i>Supplies</i>	500	1,000
A3510.40162	<i>Truck Expense</i>	1,000	1,000
A3510.40163	<i>Employee Vaccinations</i>	1,600	1,600
A3510.40164	<i>Care & Disposal of Animals</i>	2,000	2,500
A3510.40166	<i>Fuel Expense</i>	1,000	2,000
A3510.40235	<i>Animal Control Seminar</i>	4,000	1,500
A3510.40258	<i>Dog Enumeration</i>	250	250
	<i>Amount to be Raised by Taxes</i>	69,950	64,130
<u>ADVANCED LIFE SUPPORT (WEMS PVEA ALS)</u>			
A4545.40172	<i>Advanced Life Support Service</i>	100,000	100,000
	<i>Amount to be Raised by Taxes</i>	100,000	100,000
<u>HIGHWAY ADMINISTRATION</u>			
A5010.10077	<i>Superintendent's Salary</i>	128,114	120,262
A5010.10078	<i>Compensation - Employees</i>	129,349	124,555
A5010.10023	<i>Compensation Part-time Employees</i>	77,000	4,092
A5010.10039	<i>Overtime</i>	600	580
A5010.10079	<i>Compensation Employees - General Improvements</i>	4,960	47,653
A5010.20011	<i>Computer Equipment & Licensing</i>	7,700	7,500
A5010.20058	<i>Purchase - Equipment</i>	1,000	2,500
A5010.20059	<i>Capital Improvements to Buildings</i>	2,500	15,000
A5010.40035	<i>Office Equipment</i>	4,500	4,000
A5010.40050	<i>Refuse Service</i>	4,500	3,200
A5010.40059	<i>Security System Monitoring</i>	4,150	7,800
A5010.40066	<i>Payroll Time & Attendance System</i>	4,000	0
A5010.40128	<i>Gasoline Pump Maintenance</i>	2,100	2,100
A5010.40140	<i>Training</i>	5,200	5,200
A5010.40176	<i>Cleaning</i>	30,250	12,750
A5010.40178	<i>General Improvements</i>	25,000	30,000
A5010.40180	<i>Programmer/Training</i>	5,000	5,000
A5010.40182	<i>Highway - Building Cleaning Supplies</i>	5,500	3,900
A5010.40257	<i>Answer Service</i>	1,400	1,050
A5010.40752	<i>Utilities - Natural Gas</i>	40,000	20,000
A5010.40754	<i>Utilities - Electric</i>	55,000	27,000
A5010.40756	<i>Utilities - Water</i>	3,600	3,600
	<i>Amount to be Raised by Taxes</i>	541,423	447,742

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>STREET LIGHTING/SIGNS/SIGNALS</u>			
A5182.10078	<i>Road Sign Labor</i>	7,892	10,590
A5182.40184	<i>Road Signs & Striping</i>	73,500	66,300
A5183.40188	<i>Contribution - West Light District</i>	2,000	2,000
A5184.40190	<i>Contribution - East Light District</i>	600	600
A5185.40194	<i>Contribution - Lake Road District</i>	1,800	1,800
A5186.40196	<i>Contribution - Inspiration Pt. Dist.</i>	1,300	1,300
A5187.40198	<i>Intersection Lighting</i>	35,000	31,200
	<i>Amount to be Raised by Taxes</i>	122,092	113,790
<u>PUBLICITY</u>			
A6410.40204	<i>Town Newspaper</i>	48,000	46,000
	<i>Amount to be Raised by Taxes</i>	48,000	46,000
<u>VETERANS EXPENSE</u>			
A6510.40208	<i>Veterans Expenses</i>	3,500	3,500
	<i>Amount to be Raised by Taxes</i>	3,500	3,500
<u>PROGRAM FOR AGING</u>			
A6772.10083	<i>Programs</i>	4,000	5,200
A6772.10084	<i>Nutrition Personnel</i>	16,600	16,120
A6772.10091	<i>Senior Program Personnel</i>	73,359	71,824
A6772.20000	<i>Capital Purchases</i>	0	1,200
A6772.20011	<i>Computer Equipment & Licensing</i>	380	1,850
A6772.40140	<i>Mileage</i>	300	500
A6772.40208	<i>Food</i>	2,500	2,500
A6772.40209	<i>Provisions</i>	40,000	36,000
A6772.40210	<i>Supplies & Miscellaneous</i>	2,500	2,700
A6772.40218	<i>Elderly Contractual Services (Lifespan)</i>	3,900	3,900
A6772.40221	<i>WSPS (Webster Senior Transportation)</i>	8,000	8,000
A6772.40301	<i>Senior Programs</i>	8,500	7,500
	<i>Total Appropriations</i>	160,039	157,294
<i><u>Revenue - Program For the Aging</u></i>			
A210.02009	<i>Senior Recreation</i>	10,000	5,500
A210.02028	<i>Nutrition Revenue</i>	10,500	10,000
A410.03772	<i>Reimbursement - County</i>	85,000	85,000
	<i>Total Revenue</i>	105,500	100,500
	<i>Amount to be Raised by Taxes</i>	54,539	56,794
<u>ECONOMIC OPPORTUNITY DEVELOPMENT</u>			
A6989.40008	<i>WEDA - Economic Coalition</i>	30,000	30,000
	<i>Amount to be Raised by Taxes</i>	30,000	30,000

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>RECREATION</u>			
A7020.10039	<i>Overtime Full-Time Staff</i>	2,000	2,000
A7020.10043	<i>Recreation Supervisor - Part Time</i>	29,939	29,400
A7020.10085	<i>Director of Parks & Recreation (50% of \$118,710)</i>	59,355	55,717
A7020.10087	<i>Administrative Support - Part-Time</i>	165,000	150,000
A7020.10088	<i>Recreation Coordinators</i>	138,470	128,491
A7020.10091	<i>Recreation Supervisor</i>	83,928	82,331
A7020.10092	<i>Part-time Personnel - Fitness</i>	20,800	23,400
A7020.10093	<i>Strength Staff - Premier Fitness</i>	100,000	85,000
A7020.10094	<i>Recreation Personnel - Building</i>	18,500	16,640
A7020.10097	<i>Seasonal Personnel</i>	171,000	145,000
A7020.10098	<i>Sports League Personnel</i>	12,500	11,000
A7020.10100	<i>Recreation, Finance & Office Staff</i>	201,934	193,626
A7020.10103	<i>Fitness Specialist</i>	67,794	66,406
A7020.20011	<i>Computer Equipment & Licensing</i>	5,400	10,900
A7020.20063	<i>Operational Equipment</i>	3,000	3,000
A7020.40032	<i>Office Supplies</i>	5,000	4,800
A7020.40035	<i>Fitness Equip & Copier Leases</i>	1,000	2,500
A7020.40052	<i>Satellite TV for Fitness Center</i>	1,800	1,600
A7020.40053	<i>Cellular Phones</i>	2,500	2,100
A7020.40056	<i>General Repairs & Maintenance</i>	58,000	58,000
A7020.40067	<i>Computer Tech Support</i>	27,000	23,500
A7020.40113	<i>MasterCard & Visa Credit Card Fees</i>	38,000	38,000
A7020.40140	<i>Building Maintenance Contract</i>	71,000	68,800
A7020.40160	<i>Internet Service</i>	3,300	3,500
A7020.40211	<i>Recreation Supplies</i>	12,000	11,000
A7020.40212	<i>Telephone</i>	6,500	5,000
A7020.40213	<i>Printing & Advertising</i>	4,500	5,000
A7020.40218	<i>Memberships & Training</i>	5,000	2,000
A7020.40222	<i>Sports League Subcontractors</i>	60,000	65,000
A7020.40226	<i>Custodial Supplies</i>	26,000	25,000
A7020.40227	<i>Summer Camp</i>	62,000	62,000
A7020.40228	<i>Special Programs & Events</i>	40,000	38,500
A7020.40229	<i>Programs Independent Contractors</i>	70,000	65,000
A7020.40231	<i>Entertainment</i>	2,500	2,500
A7020.40232	<i>Sport Leagues Small Equipment</i>	10,000	12,500
A7020.40234	<i>Pre-employment Background Checks</i>	2,500	2,500
A7020.40246	<i>Concession Stand Purchases</i>	3,500	3,500
A7020.40247	<i>Fitness Supplies</i>	5,000	5,000
A7020.40300	<i>Refuse Pickup</i>	4,800	4,700
A7020.40752	<i>Utilities - Natural Gas</i>	14,000	14,000
A7020.40754	<i>Utilities - Electric</i>	75,000	75,000
A7020.40756	<i>Utilities - Water</i>	4,000	3,700
<i>Total Appropriations</i>		1,694,520	1,607,611

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>(RECREATION CONTINUED)</u>			
	<u>Revenue - Recreation</u>		
A210.02002	Camps	420,000	3,500
A210.02003	WPRD Programs	23,000	400,000
A210.02004	Programs - Independent Contractors	102,000	97,000
A210.02006	Transportation Fees	1,000	1,000
A210.02007	Sports Leagues	135,000	135,000
A210.02011	Silver Fees from MVP & Excellus	80,000	62,000
A210.02012	Recreation Bldg. User Fees	42,500	41,000
A210.02027	Special Events	17,000	12,000
A210.02030	Athletic Facility Rental	20,000	20,000
A210.02035	Fitness Classes	20,000	20,000
A210.02045	Fitness Memberships	210,000	195,000
A230.02350	Youth Service - County	3,800	3,800
A230.02351	Recreation - County	3,800	3,800
A330.02665	Sale of Equipment	15,000	0
A330.02780	Concession Stand Sales	9,500	0
	<i>Total Recreation Revenue</i>	1,102,600	994,100
	<i>Amount to be Raised by Taxes</i>	591,920	613,511

PARK DEPARTMENT

A7110.10030	Arboretum Labor	3,700	3,500
A7110.10031	Highway Labor for Parks	8,500	7,000
A7110.10039	Overtime Pay	4,000	5,000
A7110.10085	Director of Parks & Recreation (50% of \$118,710)	59,355	55,717
A7110.10086	Parks Director	77,922	74,609
A7110.10102	Part-time Park Maintenance Personnel	62,000	65,300
A7110.10104	Full-time Parks Maintenance Personnel	271,590	252,991
A7110.20011	Computer Equipment & Licensing	760	1,050
A7110.20059	Capital Improvements	150,000	200,000
A7110.20063	Capital Purchase - Equipment	57,000	17,500
A7110.20064	Capital Purchase - Park Improvement Fund	20,000	20,000
A7110.20067	Capital Purchase - Parks	1,500	1,500
A7110.40053	Cell Phones	2,000	2,000
A7110.40101	Vehicle Operating Lease Expense	46,000	40,000
A7110.40166	Fuel	18,000	19,500
A7110.40210	Staff Supplies	3,200	3,200
A7110.40211	Park Supplies	2,500	2,500
A7110.40215	Bathroom Cleaning Supplies	5,000	5,000
A7110.40218	Memberships & Training	500	500
A7110.40239	Rentals	8,500	8,500
A7110.40240	Vehicle Maintenance	8,000	9,000
A7110.40241	Ground Equipment Maintenance	6,000	6,000
A7110.40242	Maintenance Supply	60,000	62,000
A7110.40243	Arboretum Expense	750	2,000
A7110.40248	Lawn Service	124,000	119,000
A7110.40300	Refuse	5,500	5,500
A7110.40752	Utilities - Natural Gas	10,000	12,000
A7110.40754	Utilities - Electric	25,000	18,000
A7110.40756	Utilities - Water	18,000	14,100
	<i>Total Parks Appropriations</i>	1,059,277	1,032,967
A250.02410	<i>Revenue - Lodge Rentals</i>	130,000	120,000
	<i>Amount to be Raised by Taxes</i>	929,277	912,967

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>HISTORIAN</u>			
A7510.10106	<i>Historian's Salary</i>	6,595	6,465
A7510.40032	<i>Office Supplies</i>	800	800
A7510.40055	<i>Internet Service</i>	1,400	1,400
A7510.40204	<i>Publications</i>	0	100
A7510.40252	<i>Machine Expense</i>	200	200
A7510.40255	<i>Photo Copying</i>	0	100
A7510.40256	<i>Acquisitions & Restorations</i>	0	200
A7510.40752	<i>Utilities - Natural Gas</i>	1,900	0
A7510.40754	<i>Utilities - Electric</i>	2,400	0
	<i>Amount to be Raised by Taxes</i>	13,295	9,265
<u>CONSERVATION BOARD</u>			
A8090.10073	<i>Conservation Board Members</i>	6,760	6,627
A8090.40260	<i>Professional Services</i>	800	800
	<i>Amount to be Raised by Taxes</i>	7,560	7,427
<u>DRAINAGE - OFF ROAD</u>			
A8540.10116	<i>Off Road Drainage Labor</i>	70,504	38,683
A8540.40266	<i>Out of District Drainage</i>	4,200	4,160
A8540.40286	<i>Stormwater Coalition Dues</i>	10,500	12,000
	<i>Amount to be Raised by Taxes</i>	85,204	54,843
<u>COMMUNICATIONS DEPARTMENT</u>			
A8989.10000	<i>Administrative Salaries</i>	62,000	40,000
A8989.10020	<i>Part-Time Personnel</i>	2,500	5,000
A8989.10116	<i>Communications Director</i>	81,175	76,196
A8989.20000	<i>Capital Purchases - Furniture & Equipment</i>	5,000	5,000
A8989.20011	<i>Computer Equipment & Licensing</i>	3,750	3,750
A8989.40000	<i>Seminars & Conference</i>	1,500	0
A8989.40032	<i>Office Supplies</i>	250	200
A8989.40053	<i>Cellular Telephone</i>	600	600
A8989.40203	<i>Website Design and Maintenance</i>	19,500	15,000
	<i>Amount to be Raised by Taxes</i>	176,275	145,746
<u>DEBT SERVICE</u>			
A9710.60110	<i>Serial Bond Principal (Matures 2025 - 2041)</i>	415,000	805,000
A9710.70110	<i>Serial Bond Interest</i>	103,307	117,919
A9730.60120	<i>BAN Principal - H0213, H0223, H0224 & H0230</i>	155,000	100,000
A9730.70120	<i>BAN Interest - H0213, H0223, H0224 & H0230</i>	147,830	146,393
A9730.60120	<i>BAN Principal - H0232 Highway Building</i>	325,000	250,000
A9730.70120	<i>BAN Interest - H0232 Highway Building</i>	967,306	881,545
A9730.70143	<i>BAN Administration</i>	0	7,000
A9785.60110	<i>Installment Loan - Principal (Matures 2028)</i>	45,381	91,895
A9785.70110	<i>Installment Loan - Interest</i>	9,721	30,913
	<i>Total Appropriations</i>	2,168,545	2,430,665
A510.05031	<i>Transfer From Parkland Trust Fund</i>	80,000	80,000
A510.05032	<i>Transfer From Debt Service Fund - V0122</i>	20,000	20,000
A510.05032	<i>Transfer From Debt Service Fund - V0204</i>	30,000	30,000
A510.05032	<i>Transfer From Debt Service BAN Premium - V0213</i>	21,746	18,249
A510.05032	<i>Transfer From Debt Service BAN Premium - V0223</i>	16,559	11,777
A510.05032	<i>Transfer From Debt Service BAN Premium - V0224</i>	8,047	6,578
A510.05032	<i>Transfer From Debt Service BAN Premium - V0230</i>	2,939	2,334
A510.05032	<i>Transfer From Debt Service BAN Premium - V0232</i>	322,529	234,482
	<i>Amount to be Raised by Taxes</i>	1,666,725	2,027,245
<u>TRANSFERS TO OTHER FUNDS</u>			
A9901.90000	<i>Transfer to Library Fund</i>	2,759,002	2,544,738
	<i>Amount to be Raised by Taxes</i>	2,759,002	2,544,738

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>EMPLOYEE BENEFITS</u>			
A9010.80000	<i>Retirement Contribution - Employees</i>	563,000	330,000
A9015.80000	<i>Retirement Contribution - Police</i>	1,300,000	850,000
A9030.80010	<i>Social Security - Employees</i>	360,000	335,000
A9031.80010	<i>Social Security - Police</i>	400,000	370,000
A9040.80015	<i>Worker's Compensation</i>	150,000	150,000
A9040.80016	<i>Claims Related to Worker's Compensation</i>	60,000	60,000
A9050.80018	<i>Unemployment Insurance</i>	10,000	10,000
A9060.10200	<i>Cash Option Medical Insurance Benefit</i>	42,000	42,000
A9060.80022	<i>Medical Insurance - Employees</i>	600,000	640,000
A9060.80024	<i>Medical Insurance - Retirees</i>	380,000	290,000
A9060.80028	<i>Dental Insurance</i>	35,000	35,000
A9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	110,000	120,000
A9060.80034	<i>Retiree HRA Admin Fees & Contributions</i>	10,000	10,000
A9061.10200	<i>Cash Option Medical Insurance Benefit - Police</i>	18,000	18,000
A9061.80022	<i>Medical Insurance - Police</i>	560,000	460,000
A9061.80024	<i>Medical Insurance - Police Retirees</i>	1,220,000	1,092,000
A9061.80028	<i>Dental Insurance - Police</i>	25,000	25,000
A9061.80030	<i>HRA, HSA Admin Fees & Contributions - Police</i>	100,000	80,000
A9061.80034	<i>Retiree HRA Admin Fees & Contributions - Police</i>	24,000	5,000
	<i>Amount to be Raised by Taxes</i>	5,967,000	4,922,000
<u>OTHER REVENUE</u>			
A110.01120	<i>Non-Property Tax Distribution Sales Tax - 37%/24%</i>	2,479,000	1,608,000
A110.01030	<i>Special Assessments - Host Community Agree</i>	80,000	80,000
A130.01081	<i>Payments in Lieu of Taxes</i>	220,000	220,000
A150.01170	<i>Cablevision Franchise Fees</i>	450,000	520,000
A250.02401	<i>Interest and Earnings (Includes Reserve)</i>	250,266	200,000
A330.02770	<i>Unclassified Revenue</i>	5,000	4,000
A330.02778	<i>Cell Tower Rental Income</i>	100,000	95,000
A410.02750	<i>State Aid - AIM Related Payments</i>	90,000	90,000
A410.03005	<i>Mortgage Tax</i>	1,000,000	950,000
A430.04089	<i>Federal Aid - ARPA Funds</i>	349,000	85,000
	<i>Total Other Revenue</i>	5,023,266	3,852,000
<u>TRANSFERS FROM OTHER FUNDS</u>			
A510.05031	<i>Transfer From Sewer Fund for Administration</i>	30,000	30,000
	<i>Total Transfers from Other Funds</i>	30,000	30,000
<u>GENERAL FUND RECAP</u>			
	<i>Total Town-Wide Appropriations</i>	22,506,397	20,637,656
	<i>Interfund Transfers - Outgoing</i>	2,759,002	2,544,738
	<i>Total Town-Wide Revenues</i>	-6,951,016	-5,671,375
	<i>Interfund Transfers - Incoming</i>	-631,820	-533,420
	<i>Appropriated Fund Balance</i>	-1,150,000	-910,000
	<i>Amount to be Raised by Taxes</i>	16,532,563	16,067,599

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>GENERAL FUND - PART-TOWN</u>			
<u>PUBLIC WORKS</u>			
B1490.10010	<i>Part-time Employees</i>	18,900	0
B1490.10072	<i>Overtime</i>	1,500	0
B1490.10109	<i>Director of Community Development</i>	110,904	108,641
B1490.10110	<i>Town Engineer</i>	119,887	115,806
B1490.10111	<i>Full-time Employees</i>	329,893	259,559
B1490.20011	<i>Computer Equipment & Licensing</i>	6,500	11,000
B1490.20014	<i>Capital Purchase - Equipment & Furnishings</i>	5,000	1,500
B1490.20074	<i>Capital Purchase - Safety & Field Equipment</i>	750	1,000
B1490.40032	<i>Office Supplies</i>	3,500	3,200
B1490.40033	<i>Records Management - Document Scanning</i>	0	50,000
B1490.40048	<i>Town Hall Cleaning</i>	27,000	18,500
B1490.40053	<i>Cellular Telephones</i>	2,200	2,200
B1490.40054	<i>Telephone</i>	18,000	18,500
B1490.40067	<i>Computer BAS Annual Support & Updates</i>	20,000	22,000
B1490.40080	<i>Municipal Dues & Publications</i>	2,500	1,600
B1490.40100	<i>Equipment Lease</i>	3,000	3,000
B1490.40101	<i>Vehicle Operating Lease Expense</i>	27,300	27,300
B1490.40124	<i>Vehicle Repair Expense</i>	1,500	1,500
B1490.40140	<i>Conference Expense</i>	7,500	2,000
B1490.40160	<i>Internet Service</i>	8,400	8,400
B1490.40166	<i>Fuel Expense</i>	2,500	3,000
B1490.40270	<i>Maintenance - Equipment</i>	350	350
B1490.40276	<i>Computer Supplies & Maintenance Contracts</i>	6,000	6,700
B1490.40278	<i>Engineering & Surveying Services</i>	100,000	5,000
B1490.40304	<i>Uniforms</i>	1,500	1,500
B1490.40318	<i>Tree Removal</i>	6,000	6,000
B1490.40332	<i>Engineering GIS Professional Services</i>	100,000	105,000
B1490.40752	<i>Utilities - Natural Gas (50% to A Fund)</i>	15,000	15,000
B1490.40754	<i>Utilities - Electric (50% to A Fund)</i>	34,000	35,000
	<i>Total Appropriations</i>	979,584	833,256
B210.01560	<i>Revenue - Inspection & Engineering Fees</i>	40,000	450,000
	<i>Amount to be Raised by Taxes</i>	939,584	383,256
<u>BUILDING DEPARTMENT</u>			
B3620.10010	<i>Part-time Employees</i>	35,771	35,771
B3620.10072	<i>Overtime</i>	900	837
B3620.10115	<i>Building Inspector</i>	94,907	91,828
B3620.10117	<i>Assistant Building Inspector</i>	63,142	59,808
B3620.10118	<i>Code Enforcement Compliance Coordinator</i>	75,338	74,110
B3620.20011	<i>Computer Equipment & Licensing</i>	4,000	3,880
B3620.40023	<i>Professional Services</i>	50,000	500
B3620.40024	<i>Professional Services - Code Enforcement</i>	500	0
B3620.40026	<i>Town Code Compliance</i>	20,000	20,000
B3620.40032	<i>Office Supplies</i>	500	500
B3620.40053	<i>Cell Phones</i>	1,800	1,800
B3620.40101	<i>Vehicle Operating Lease Expense</i>	7,500	7,500
B3620.40140	<i>Dues & Conference</i>	2,000	1,500
B3620.40166	<i>Fuel Expense</i>	1,000	1,800
B3620.40304	<i>Uniforms</i>	700	700
	<i>Total Appropriations</i>	358,058	300,534
B270.02555	<i>Revenue - Building Permits</i>	120,000	120,000
	<i>Amount to be Raised by Taxes</i>	238,058	180,534
<u>ZONING BOARD OF APPEALS</u>			
B8010.10073	<i>Zoning Board Members - Compensation</i>	14,250	13,972
B8010.10120	<i>Recording Secretary (50% of \$66,988)</i>	33,494	32,798
B8010.10123	<i>Deputy Town Attorney to the Board</i>	0	24,410
B8010.40036	<i>Legal Contractual - Town Attorney</i>	24,410	0
B8010.40140	<i>Office and Mileage</i>	1,500	1,500
B8010.40184	<i>Signage</i>	900	900
B8010.40279	<i>Legal Expenses</i>	500	500
	<i>Total Appropriations</i>	75,054	74,080
B210.02110	<i>Revenue - Zoning Fees</i>	4,000	4,000
	<i>Amount to be Raised by Taxes</i>	71,054	70,080

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>PLANNING BOARD</u>			
B8020.10073	<i>Planning Board Members - Compensation</i>	16,150	15,835
B8020.10120	<i>Recording Secretary (50% of \$66,988)</i>	33,494	32,798
B8020.10123	<i>Deputy Town Attorney to the Board</i>	0	24,410
B8020.40036	<i>Legal Contractual - Town Attorney</i>	24,410	0
B8020.40140	<i>Office and Mileage</i>	1,500	1,500
B8020.40184	<i>Signage</i>	900	900
B8020.40279	<i>Legal Expense</i>	500	500
B8020.40296	<i>Masterplan Expenses</i>	50,000	150,000
	<i>Total Appropriations</i>	126,954	225,943
B210.02115	<i>Planning Board Fees</i>	5,000	4,000
B410.03989	<i>Masterplan Grant Revenue</i>	50,000	100,000
	<i>Amount to be Raised by Taxes</i>	71,954	121,943
<u>EMPLOYEE BENEFITS</u>			
B9010.80000	<i>Retirement Contribution</i>	100,000	85,000
B9030.80010	<i>Social Security</i>	75,000	72,000
B9040.80015	<i>Worker's Compensation</i>	12,000	12,000
B9060.10200	<i>Cash Option Medical Insurance Benefit</i>	18,000	15,000
B9060.80022	<i>Medical Insurance - Employees</i>	80,000	35,000
B9060.80024	<i>Medical Insurance - Retirees</i>	95,000	73,000
B9060.80028	<i>Dental Insurance</i>	6,500	6,500
B9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	20,000	20,000
B9060.80034	<i>Retiree HRA Admin Fees & Contributions</i>	3,000	500
	<i>Amount to be Raised by Taxes</i>	409,500	319,000
<u>OTHER REVENUE</u>			
B110.01120	<i>Non-Property Tax Distribution Sales Tax - 12%</i>	804,000	804,000
B250.02401	<i>Interest and Earnings (Includes Reserve)</i>	66,650	45,313
B270.02556	<i>Certificate of Occupancy</i>	4,000	4,500
B330.02770	<i>Unclassified Revenue</i>	2,000	1,000
	<i>Total Other Revenue</i>	876,650	854,813
<u>TRANSFERS FROM OTHER FUNDS</u>			
B510.05031	<i>Interfund Transfer - Sewer Department</i>	20,000	20,000
<u>GENERAL FUND: PART-TOWN RECAP</u>			
	<i>Part Town Appropriations</i>	1,949,150	1,752,813
	<i>Part Town Revenues</i>	-1,095,650	-1,532,813
	<i>Interfund Transfers - Incoming</i>	-20,000	-20,000
B599.40092	<i>Appropriated Fund Balance</i>	-833,500	-200,000
B110.01001	<i>Amount to be Raised by Taxes</i>	0	0

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>HIGHWAY FUND: TOWN-WIDE</u>			
<u>EQUIPMENT</u>			
C5130.10072	<i>Overtime</i>	4,320	2,652
C5130.10116	<i>Compensation - Employees</i>	229,211	236,398
C5130.10117	<i>Labor - Hazard Material</i>	1,058	1,588
C5130.10172	<i>Overtime - Hazard Material</i>	1,500	2,290
C5130.20058	<i>Purchases - CHIPS Equipment</i>	145,000	125,000
C5130.20059	<i>Small Equipment</i>	20,500	20,500
C5130.20074	<i>Safety Equipment</i>	5,000	6,800
C5130.20082	<i>Purchases - Equipment</i>	1,110,000	915,000
C5130.40000	<i>Safety Training</i>	7,500	2,800
C5130.40101	<i>Vehicle Operating Lease Expense</i>	140,000	80,000
C5130.40140	<i>Tools/Supplies/Trash</i>	16,600	16,200
C5130.40234	<i>Background Checks</i>	1,800	2,340
C5130.40302	<i>Equipment Repair & Maintenance</i>	375,000	468,000
C5130.40303	<i>Hazardous Waste</i>	6,500	5,700
C5130.40304	<i>Uniform Rental</i>	34,600	32,600
C5130.40305	<i>CDL Drug Testing</i>	2,600	2,080
	<i>Total Appropriations</i>	2,101,189	1,919,948
<u>REVENUE</u>			
C230.02303	<i>Rental Equipment - Snow & Ice Monroe County</i>	155,000	155,000
C230.02304	<i>Rental Equipment - Snow & Ice NYS</i>	20,000	35,000
C250.02401	<i>Interest & Earnings (Includes Reserve)</i>	25,000	20,000
C250.02416	<i>Rental Equip. - Other Governments (Monroe Co.)</i>	100,000	100,000
C250.02418	<i>Rental Equipment - Other</i>	2,500	1,000
C250.02419	<i>Rental Equipment - Monroe County Projects</i>	5,000	10,000
C330.02665	<i>Sale of Equipment</i>	16,000	25,000
C410.02750	<i>State Aid - AIM Related Payments</i>	33,750	33,750
C410.03501	<i>CHIPS - Consolidated Highway Improve Program</i>	145,000	125,000
	<i>Total Revenue</i>	502,250	504,750
C510.05031	<i>Transfer From Highway PT Fund - Equipment Rental</i>	550,000	500,000
	<i>Total Revenue and Interfund Transfer</i>	1,052,250	1,004,750
	<i>Amount to be Raised by Taxes</i>	1,048,939	915,198
<u>DEBT SERVICE</u>			
C9710.60110	<i>Serial Bond Principal (Matures 2027)</i>	55,000	55,000
C9710.70110	<i>Serial Bond Interest</i>	2,200	3,300
	<i>Amount to be Raised by Taxes</i>	57,200	58,300
<u>EMPLOYEE BENEFITS</u>			
C9010.80000	<i>Retirement Contribution</i>	30,000	35,000
C9030.80010	<i>Social Security</i>	24,000	24,000
C9040.80015	<i>Worker's Compensation</i>	31,000	31,000
C9060.80022	<i>Medical Insurance - Employees</i>	60,000	65,000
C9060.80024	<i>Medical Insurance - Retirees</i>	40,000	35,000
C9060.80028	<i>Dental Insurance</i>	5,000	5,000
C9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	7,500	1,000
	<i>Amount to be Raised by Taxes</i>	197,500	196,000
<u>HIGHWAY: TOWN-WIDE RECAP</u>			
	<i>Town-Wide Appropriations</i>	2,355,889	2,174,248
	<i>Town-Wide Revenues</i>	-502,250	-504,750
	<i>Interfund Transfers - Incoming</i>	-550,000	-500,000
C110.01001	<i>Amount to be Raised by Taxes</i>	1,303,639	1,169,498

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>HIGHWAY FUND: PART-TOWN</u>			
<u>GENERAL ROAD REPAIRS</u>			
D5110.10072	<i>Overtime Pay</i>	24,483	13,525
D5110.10116	<i>Compensation - Employees</i>	678,370	580,250
D5110.10133	<i>Holidays, Sick Time & Vacation Pay</i>	542,126	531,896
D5110.40166	<i>General Repairs - Fuel</i>	120,000	125,000
D5110.40310	<i>General Repairs - Materials</i>	695,000	695,000
	<i>Total Appropriations</i>	2,059,979	1,945,671
<u>PERMANENT IMPROVEMENTS TO ROADS</u>			
D5112.10136	<i>Compensation - Capital Improvements</i>	135,560	107,454
D5112.10143	<i>Overtime - Capital Improvements</i>	1,582	2,081
D5112.40140	<i>Road Materials - CHIPS</i>	450,000	250,000
D5112.40312	<i>Road Materials - Capital Improvements</i>	60,000	60,000
	<i>Total Appropriations</i>	647,142	419,535
<u>OTHER SERVICES</u>			
D5140.10072	<i>Overtime Pay</i>	0	1,040
D5140.10137	<i>Wages - Painting & Animal Pickup</i>	2,334	3,177
D5140.40314	<i>Paint Supplies</i>	2,500	5,100
	<i>Amount to be Raised by Taxes</i>	4,834	9,317
<u>FALL LEAF PICK UP</u>			
D5141.10072	<i>Overtime Pay</i>	40,008	67,626
D5141.10139	<i>Wages - Leaf Pickup</i>	313,320	290,125
D5141.20082	<i>Equipment - Brush & Weeds</i>	2,000	2,040
D5141.40318	<i>Tree Removal - Trim & Grind</i>	50,000	50,000
	<i>Amount to be Raised by Taxes</i>	405,328	409,791
<u>SNOW REMOVAL</u>			
D5142.10072	<i>Overtime Pay</i>	122,691	150,858
D5142.10138	<i>Snow Labor</i>	762,370	784,413
D5142.20082	<i>Capital Purchases</i>	75,000	50,000
D5142.40053	<i>Cellular Telephones</i>	5,100	5,100
D5142.40055	<i>Pagers</i>	1,500	4,000
D5142.40166	<i>Fuel for Equipment</i>	120,000	125,000
D5142.40316	<i>Salt & Deicing Materials</i>	300,000	290,000
	<i>Amount to be Raised by Taxes</i>	1,386,661	1,409,371
<u>SERVICES FOR OTHER GOVERNMENTS</u>			
D5148.10139	<i>Compensation - Weeds & Brush</i>	5,621	5,373
D5148.10140	<i>Compensation - County Roads</i>	220,050	209,535
D5148.10141	<i>Overtime - County Roads</i>	8,371	1,040
	<i>Amount to be Raised by Taxes</i>	234,042	215,948

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>EMPLOYEE BENEFITS</u>			
D9010.80000	<i>Retirement Contribution</i>	360,000	320,000
D9030.80010	<i>Social Security</i>	220,000	220,000
D9040.80015	<i>Worker's Compensation</i>	210,000	215,000
D9040.80016	<i>Claims Related to Worker's Compensation</i>	60,000	60,000
D9060.10200	<i>Cash Option Medical Insurance Benefit</i>	7,000	7,000
D9060.80022	<i>Medical Insurance - Employees</i>	490,000	520,000
D9060.80024	<i>Medical Insurance - Retirees</i>	330,000	280,000
D9060.80028	<i>Dental Insurance</i>	25,000	25,000
D9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	98,000	100,000
D9060.80034	<i>Retiree HRA Admin Fees & Contributions</i>	8,000	4,000
	<i>Amount to be Raised by Taxes</i>	<u>1,808,000</u>	<u>1,751,000</u>
<u>REVENUE</u>			
D110.01120	<i>Non-Property Tax Distribution Sales Tax - 51%/64%</i>	3,417,000	4,288,000
D230.02300	<i>Services Labor Revenue - Other Govts. (Mo. Co.)</i>	200,000	200,000
D230.02302	<i>Services Labor Revenue - Other</i>	20,000	20,000
D230.02303	<i>Services Labor Revenue - Monroe Co. Snow & Ice</i>	250,000	240,000
D230.02304	<i>Services Labor Revenue - NYS Snow & Ice</i>	35,000	50,000
D230.02305	<i>Services Labor Revenue - Monroe County Projects</i>	5,000	5,000
D250.02401	<i>Interest and Earnings (Includes Reserve)</i>	53,986	100,000
D330.02770	<i>Unclassified Revenue</i>	15,000	13,000
D410.03501	<i>State Aid - CHIPS</i>	450,000	250,000
	<i>Total Revenues</i>	<u>4,445,986</u>	<u>5,166,000</u>
<u>TRANSFERS TO OTHER FUNDS</u>			
D9901.90000	<i>Transfer To Highway TW Fund - Equipment Rental</i>	<u>500,000</u>	<u>500,000</u>
<u>HIGHWAY - PART-TOWN RECAP</u>			
D599.40092	<i>Part-Town Appropriations</i>	6,545,986	6,160,633
D110.01001	<i>Part-Town Revenues</i>	-4,445,986	-5,166,000
	<i>Interfund Transfers - Outgoing</i>	500,000	500,000
	<i>Appropriated Fund Balance</i>	-2,600,000	-1,494,633
	<i>Amount to be Raised by Taxes</i>	<u>0</u>	<u>0</u>

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>PARKLAND TRUST FUND</u>			
<u>DEBT PAYMENTS FOR PARK IMPROVEMENTS</u>			
E7125.40280	<i>Easement Monitoring - Big Woods Property</i>	1,000	500
E9710.60110	<i>Sandbar Park Principle (Matures 2025)</i>	0	62,400
E9710.70110	<i>Sandbar Park Interest</i>	0	936
	<i>Total Appropriations</i>	1,000	63,836
<u>TRANSFER TO OTHER FUNDS</u>			
E9901.90000	<i>Transfer to General Fund (Sandbar Park Debt)</i>	80,000	80,000
E9950.90000	<i>Transfer to Capital Fund (Sandbar Park - H0213)</i>	0	324,000
	<i>Total Transfers</i>	80,000	404,000
	<i>Total Appropriations & Transfers</i>	81,000	467,836
<u>REVENUE</u>			
E250.02401	<i>Interest and Earnings</i>	11,000	10,000
E330.02785	<i>Park & Recreation Fees</i>	70,000	100,000
	<i>Total Revenue</i>	81,000	110,000
E599.40092	<i>Appropriated Fund Balance</i>	0	357,836
E110.01001	<i>Amount to be Raised by Taxes</i>	0	0

(No Taxes Raised for the Parkland Trust Fund)

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>SEWER FUND: OPERATION AND MAINTENANCE (O&M) (15,429 Units)</u>			
<u>ADMINISTRATION</u>			
G8110.10150	<i>Deputy Commissioner of Public Works - Sewer</i>	117,730	115,700
G8110.40334	<i>Sewer Charge Refunds</i>	2,000	2,000
	<i>Amount to be Raised by Sewer Rents</i>	119,730	117,700
<u>SEWAGE COLLECTION SYSTEM</u>			
G8120.10010	<i>Summer Help</i>	13,260	13,260
G8120.10066	<i>On Call Pay</i>	8,000	8,000
G8120.10072	<i>Overtime</i>	20,000	20,000
G8120.10074	<i>Highway Project Labor</i>	5,000	5,000
G8120.10142	<i>Compensation - Employees</i>	658,498	642,716
G8120.20011	<i>Computer Equipment & Licensing</i>	3,500	5,000
G8120.20085	<i>Capital Purchases - Equipment</i>	156,000	21,000
G8120.40101	<i>Vehicle Operating Lease Expense</i>	61,650	58,383
G8120.40335	<i>Monroe County Pure Waters - Sewer Rents</i>	16,320	15,312
G8120.40338	<i>Diesel Fuel</i>	12,000	15,000
G8120.40340	<i>Gasoline</i>	15,000	17,000
G8120.40342	<i>Repairs to System</i>	90,000	117,932
G8120.40344	<i>Maintenance - Lift Stations</i>	60,000	55,000
G8120.40345	<i>Wet Well Cleaning</i>	5,000	7,000
G8120.40346	<i>Village Charges</i>	46,360	36,160
G8120.40350	<i>Alarm System Maintenance</i>	15,000	14,060
G8120.40352	<i>Generator Maintenance - Lift Stations</i>	15,000	15,000
G8120.40354	<i>Heavy Equipment Repair</i>	25,000	25,000
G8120.40358	<i>Commercial Sewer Billing Software Support</i>	2,500	2,000
G8120.40752	<i>Utilities - Natural Gas</i>	4,000	4,000
G8120.40754	<i>Utilities - Electric</i>	100,000	95,000
G1990.40091	<i>Contingency</i>	40,000	40,000
	<i>Amount to be Raised by Sewer Rents</i>	1,372,088	1,231,823
<u>SEWAGE TREATMENT AND DISPOSAL</u>			
G8130.10010	<i>Compensation - Part Time Employee</i>	74,682	74,255
G8130.10072	<i>Overtime</i>	25,000	25,000
G8130.10142	<i>Compensation - Employees</i>	578,659	561,352
G8130.10147	<i>Chief Wastewater Treatment Plant Operator</i>	157,443	148,690
G8130.20000	<i>Capital Purchase</i>	181,500	70,992
G8130.20011	<i>Computer Equipment & Licensing</i>	8,000	13,813
G8130.40033	<i>Records Management</i>	3,000	0
G8130.40053	<i>Cellular Telephones</i>	2,500	2,500
G8130.40066	<i>Payroll Time Recording Software</i>	2,000	1,700
G8130.40134	<i>Drug Testing</i>	1,000	1,000
G8130.40160	<i>Internet</i>	3,600	3,600
G8130.40234	<i>Background</i>	200	125
G8130.40360	<i>Sodium Hypochloride</i>	115,000	105,485
G8130.40366	<i>Polymer</i>	130,000	130,000
G8130.40368	<i>Ferric Chloride</i>	171,000	162,000
G8130.40372	<i>Sludge Hauling</i>	360,000	573,620
G8130.40374	<i>Bioxide</i>	2,000	2,000
G8130.40376	<i>Telephone</i>	21,500	18,500
G8130.40378	<i>Laundry Service</i>	8,200	10,000
G8130.40380	<i>Heating Contract - Maintenance</i>	14,000	10,000
G8130.40384	<i>Vehicle Maintenance</i>	7,000	7,000
G8130.40386	<i>Computer Maintenance</i>	15,610	12,250
G8130.40388	<i>Discharge Fee Permit</i>	22,000	20,830
G8130.40390	<i>Lab Supplies & Fees</i>	21,000	20,000
G8130.40392	<i>Building & Ground Maintenance</i>	45,000	45,000
G8130.40394	<i>Miscellaneous Shop Parts</i>	10,000	10,000
G8130.40399	<i>Sludge Dryer Maintenance</i>	36,000	0
G8130.40400	<i>Pump Repairs</i>	45,000	45,000
G8130.40401	<i>Centrifuge Preventive Maintenance</i>	0	8,000
G8130.40402	<i>Conferences Schools</i>	12,000	10,000
G8130.40403	<i>Calibration and Repair</i>	10,000	8,800

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>(SEWER OPERATION & MAINTENANCE.....CONTINUED)</u>			
G8130.40404	<i>Office Supplies</i>	8,000	8,000
G8130.40406	<i>Cleaning Service & Supplies</i>	25,150	15,000
G8130.40407	<i>Equipment Cleaning</i>	3,000	3,000
G8130.40408	<i>Shoe Allowance and Rain Gear - CDL Training</i>	10,000	10,000
G8130.40410	<i>Tank Cleaning</i>	10,000	10,000
G8130.40411	<i>Boiler Conditioner</i>	1,300	1,000
G8130.40412	<i>Generator System</i>	6,000	3,000
G8130.40414	<i>Clarifier Repair</i>	5,000	5,000
G8130.40420	<i>Supplies - Oil & Grease</i>	7,000	5,000
G8130.40422	<i>Refuse Removal</i>	3,250	3,000
G8130.40426	<i>Medical Supplies & Safety Equipment</i>	6,000	6,000
G8130.40432	<i>Lab Analysis</i>	15,000	17,000
G8130.40455	<i>Pharmaceutical Collection</i>	0	500
G8130.40752	<i>Utilities - Natural Gas</i>	160,000	39,000
G8130.40754	<i>Utilities - Electric</i>	380,000	170,000
G8130.40756	<i>Utilities - Water</i>	30,000	12,000
G8140.40438	<i>Industrial Pre-treatment</i>	5,000	35,000
	<i>Amount to be Raised by Sewer Rents</i>	2,757,594	2,444,012
<u>TRANSFER TO OTHER FUNDS</u>			
G9901.90000	<i>Transfer to Other Funds</i>	130,000	130,000
<u>EMPLOYEE BENEFITS</u>			
G9011.80000	<i>Retirement Contribution</i>	177,000	173,000
G9032.80010	<i>Social Security</i>	130,000	130,000
G9040.80015	<i>Worker's Compensation</i>	78,000	72,000
G9040.80016	<i>Claims Related to Worker's Compensation</i>	10,000	8,000
G9062.80022	<i>Medical Insurance - Employees</i>	175,000	155,000
G9062.80030	<i>HRA, HSA Admin Fees & Contributions</i>	35,000	35,000
G9062.80034	<i>Retiree HRA Admin Fees & Contributions</i>	2,600	1,000
G9060.10200	<i>Retiree Cash Option Medical Insurance Benefit</i>	6,000	6,000
G9060.80024	<i>Medical Insurance - Retirees</i>	120,000	92,000
G9060.80028	<i>Dental Insurance</i>	8,000	8,000
G9063.10200	<i>Cash Option Medical Insurance Benefit</i>	10,000	8,000
	<i>Amount to be Raised by Sewer Rents</i>	751,600	688,000
<u>SEWER OPERATION AND MAINTENANCE REVENUE</u>			
G110.01032	<i>Delinquent Sewer Rents</i>	0	5,000
G210.02117	<i>Incoming High Strength Organic & Septic Waste</i>	1,386,200	80,000
G210.02118	<i>Fairlife Sewer Rents (3,600 Units & 900 Units)</i>	590,400	179,100
G210.02120	<i>Commercial Sewer Rents (1,500 Units)</i>	246,000	328,350
G210.02121	<i>Residential Sewer Rents (0 Units & 25 Units)</i>	0	4,975
G210.02122	<i>Xerox Sewer Rents (600 Units)</i>	98,400	119,400
G210.02123	<i>Monitor and Miscellaneous</i>	500	500
G210.02124	<i>Septic Waste</i>	0	110,000
G210.02126	<i>TV Sewer Inspection</i>	5,000	6,000
G210.02127	<i>Industrial Pre-treatment</i>	2,000	2,000
G210.02128	<i>Sewer Inspections</i>	5,000	5,000
G230.02375	<i>Penfield Sewer Rents (1,220 Units)</i>	170,068	207,066
G250.02401	<i>Interest & Earnings</i>	91,000	100,000
	<i>Total Revenues</i>	2,594,568	1,147,391
<u>SEWER OPERATION AND MAINTENANCE RECAP</u>			
	<i>Total Appropriations</i>	5,001,012	4,481,535
	<i>Interfund Transfers - Outgoing</i>	130,000	130,000
	<i>Total Revenues</i>	-2,594,568	-1,147,391
G599.40092	<i>Appropriated Fund Balance</i>	0	-240,000
G110.01030	<i>Amount to be Raised by O&M Sewer Rents</i>	2,536,444	3,224,144
	<i>Per Unit O&M Rate - WE701</i>	164.40	209.77

DEPARTMENT/FUND	DESCRIPTION	2026	2025
SEWER CAPITAL FUND (15,809 Units)			
<u>CAPITAL COSTS</u>			
G8110.20094	<i>Building Improvements</i>	5,000	5,000
G8110.40332	<i>Engineering Consultants</i>	15,000	15,000
G8120.20090	<i>Capital Improvements - Pump Stations</i>	300,500	303,100
G8120.20095	<i>Capital Improvements - Collections</i>	200,000	140,000
G8130.20094	<i>Capital Purchase - Building Items</i>	31,000	31,000
	<i>Amount to be Raised by Capital Charges</i>	551,500	494,100
<u>DEBT SERVICE</u>			
G1992.40308	<i>Bond Admin Charges</i>	0	500
G9710.60110	<i>Serial Bond Principal (Matures 2049)</i>	795,000	210,000
G9710.70110	<i>Serial Bond Interest</i>	421,751	146,532
G9730.60120	<i>BAN Principal - H0229 & H0231</i>	1,210,000	1,095,000
G9730.70120	<i>BAN Interest - H0229 & H0231</i>	2,663,781	1,740,553
G9730.70143	<i>BAN Administration</i>	80,000	52,000
	<i>Total Appropriations</i>	5,170,532	3,244,585
G510.05032	<i>Transfer from Debt Service - VR01</i>	0	1,250
G510.05032	<i>Transfer from Debt Service - V0125</i>	40,000	40,000
G510.05032	<i>Transfer from Debt Service BAN Premium - V0229</i>	5,054	0
G510.05032	<i>Transfer from Debt Service BAN Premium - V0231</i>	883,131	371,352
G510.05032	<i>Transfer from Debt Service BAN Premium - V0237</i>	16,287	37,190
	<i>Appropriations Net of Interfund Transfers</i>	4,226,060	2,794,793
<u>TRANSFER TO OTHER FUNDS</u>			
G9901.90000	<i>Transfer to Other Funds</i>	20,000	20,000
G9950.90000	<i>Transfer to Capital Fund - H0237 Conveyance Pipe</i>	0	40,000
G9950.90000	<i>Transfer to Sewer Capital Reserve</i>	400,000	540,000
	<i>Total Transfers</i>	420,000	600,000
<u>REVENUE - CAPITAL FUND</u>			
G210.02129	<i>Fairlife Capital Charges (3,600 Units & 900 Units)</i>	331,200	34,200
G210.02130	<i>Commercial Capital Charges (1,500 Units)</i>	138,000	62,700
G210.02131	<i>Residential Capital Charges (0 Units & 25 Units)</i>	0	950
G210.02132	<i>Xerox Capital Charges (600 Units)</i>	55,200	22,800
G210.02133	<i>Entrance Fees</i>	50,000	50,000
G210.02136	<i>Penfield Entrance Fees</i>	2,000	15,000
G210.02139	<i>Industrial Commercial Use Charge</i>	2,190,000	2,190,000
G230.02385	<i>Penfield Capital Charge (1,220 Units)</i>	112,240	45,220
G230.02388	<i>Coca Cola fairlife 96% Debt Reimbursement (2034)</i>	825,041	770,161
G250.02402	<i>Interest Earnings Worker's Comp Reserve & Note</i>	2,000	2,000
G250.02404	<i>Interest Earnings on Sewer Reserve & Notes</i>	5,330	16,695
	<i>Total Revenues</i>	3,711,011	3,209,726
<u>SEWER CAPITAL FUND RECAP</u>			
	<i>Total Appropriations</i>	5,722,032	3,738,685
	<i>Interfund Transfers - Outgoing</i>	420,000	600,000
	<i>Total Revenues</i>	-3,711,011	-3,209,726
	<i>Interfund Transfers - Incoming</i>	-944,472	-449,792
G110.01031	<i>Amount to be Raised by Capital Charges</i>	1,486,549	679,167
	<i>Per Unit Capital Rate - WE703</i>	94.03	43.16
	<i>Total Sewer Operation & Maintenance & Capital Appropriations</i>	10,723,044	8,220,220

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>LIBRARY FUND</u>			
<u>LIBRARY</u>			
L7410.10152	<i>Library Director</i>	124,571	120,943
L7410.10151	<i>Salaried Personnel</i>	469,888	497,247
L7410.10153	<i>Hourly Personnel</i>	867,844	794,097
L7410.20000	<i>Equipment Purchases</i>	7,500	6,000
L7410.20108	<i>Automation Capital</i>	17,500	15,000
L7410.40000	<i>Conference</i>	5,000	5,000
L7410.40054	<i>Telephone</i>	10,420	4,500
L7410.40100	<i>Copier Lease</i>	3,000	3,000
L7410.40113	<i>Credit Card Usage Fees</i>	2,000	2,000
L7410.40140	<i>Memberships & Notices</i>	1,000	1,000
L7410.40329	<i>Building Rent Expense</i>	264,292	264,292
L7410.40330	<i>Building Common Charges & Taxes</i>	232,000	216,208
L7410.40504	<i>Postage</i>	325	300
L7410.40510	<i>Building Service - Contracts</i>	10,000	9,500
L7410.40512	<i>Rentals/Repair - Equipment</i>	6,500	5,000
L7410.40514	<i>Automation - Monroe County Library System</i>	70,000	68,700
L7410.40529	<i>Subscriptions</i>	15,500	15,000
L7410.40530	<i>Library Materials</i>	140,000	130,000
L7410.40536	<i>Library Database</i>	15,000	12,600
L7410.40538	<i>Cleaning Supplies & Maintenance</i>	8,500	8,500
L7410.40539	<i>Office Supplies</i>	15,000	15,000
L7410.40752	<i>Utilities - Natural Gas</i>	18,500	17,325
L7410.40754	<i>Utilities - Electric</i>	45,000	53,000
L7410.40756	<i>Utilities- Water</i>	900	600
	Total Appropriations	2,350,240	2,264,812
<u>EMPLOYEE BENEFITS</u>			
L9010.80000	<i>Retirement Contribution</i>	182,000	85,000
L9030.80010	<i>Social Security</i>	110,000	110,000
L9040.80015	<i>Worker's Compensation</i>	4,000	4,000
L9060.10200	<i>Cash Option Medical Insurance Benefit</i>	12,500	12,000
L9060.80022	<i>Medical Insurance - Employees</i>	130,000	98,000
L9060.80024	<i>Medical Insurance - Retirees</i>	14,000	8,000
L9060.80028	<i>Dental Insurance</i>	7,000	7,000
L9060.80030	<i>HRA, HSA Admin Fees & Contributions</i>	26,000	26,000
	Total Employee Benefits	485,500	350,000
	Total Appropriations	2,835,740	2,614,812
<u>REVENUE</u>			
L210.02083	<i>Printing</i>	12,000	9,500
L210.02085	<i>Library Card Replacement Fees</i>	2,000	2,000
L210.02086	<i>Billings for Replacement of Lost Books</i>	2,500	2,500
L250.02401	<i>Interest and Earnings</i>	45,000	42,944
L330.02770	<i>Unclassified Revenue</i>	1,250	600
L410.03840	<i>State Aid</i>	13,988	12,500
	Total Revenue	76,738	70,044
<u>TRANSFER FROM OTHER FUNDS</u>			
L510.05031	<i>Transfer from Other Funds - General Fund</i>	2,759,002	2,544,768
<u>LIBRARY FUND RECAP</u>			
L510.05031	<i>Total Appropriations</i>	2,835,740	2,614,812
	<i>Total Revenues</i>	-76,738	-70,044
	<i>Interfund Transfers - Incoming - General Fund</i>	-2,759,002	-2,544,768
	<i>Amount to be Raised by Taxes</i>	0	0
	<i>Percent Increase of Required Interfund Transfer</i>	8.42%	3.92%

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>SPECIAL DISTRICT FUNDS</u>			
<u>SPECIAL LIGHTING DISTRICTS</u>			
<u>EAST LIGHT DISTRICT (31 Parcels)</u>			
SL-1 S5182.40302	<i>Lighting Repairs</i>	2,000	0
SL-1 S5182.40524	<i>Lighting Electric Utility</i>	1,700	1,700
SL-1 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-600	-600
	<i>Amount to be Raised by Taxes - WE301</i>	3,100	1,100
<u>LAKE ROAD LIGHTING DISTRICT (66 Parcels)</u>			
SL-2 S5182.40524	<i>Lighting Electric Utility</i>	7,700	4,200
SL-2 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-1,800	-1,800
	<i>Amount to be Raised by Taxes - WE303</i>	5,900	2,400
<u>DEWITT FARM LIGHTING DISTRICT (Parcels)</u>			
SL-3 S5182.40302	<i>Lighting Repairs</i>	1,000	0
	<i>Amount to be Raised by Taxes - WE307</i>	1,000	0
<u>WEST LIGHTING DISTRICT (267 Parcels)</u>			
SL-4 S5182.40302	<i>Lighting Repairs</i>	10,000	0
SL-4 S5182.40524	<i>Lighting Electric Utility</i>	6,200	5,600
SL-4 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-2,000	-2,000
	<i>Amount to be Raised by Taxes - WE302</i>	14,200	3,600
<u>INSPIRATION POINT LIGHTING DISTRICT (12 Parcels)</u>			
SL-5 S5182.40302	<i>Lighting Repairs</i>	1,600	0
SL-5 S5182.40524	<i>Lighting Electric Utility</i>	3,400	2,800
SL-5 S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-1,300	-1,300
	<i>Amount to be Raised by Taxes - WE305</i>	3,700	1,500
<u>WEBSTER COMMONS LIGHTING DISTRICT (201 Parcels)</u>			
SL-6 S5182.40302	<i>Lighting Repairs</i>	11,200	4,300
SL-6 S5182.40524	<i>Lighting Electric Utility</i>	2,600	3,200
	<i>Amount to be Raised by Taxes - WE306</i>	13,800	7,500
<u>HILLSBORO COVE LIGHTING DISTRICT (160 Parcels)</u>			
SL-7 S5182.40302	<i>Lighting Repairs</i>	4,000	0
SL-7 S5182.40524	<i>Lighting Electric Utility</i>	1,800	1,800
	<i>Amount to be Raised by Taxes - WE308</i>	5,800	1,800
<u>BEL ARBOR TRAIL LIGHTING DISTRICT (52 Parcels)</u>			
SL-8 S5182.40302	<i>Lighting Repairs</i>	800	0
SL-8 S5182.40524	<i>Lighting Electric Utility</i>	1,600	1,600
	<i>Amount to be Raised by Taxes - WE309</i>	2,400	1,600
<u>MONT BLANC LIGHTING DISTRICT (42 Parcels)</u>			
SL-9 S5182.40302	<i>Lighting Repairs</i>	5,000	900
SL-9 S5182.40524	<i>Lighting Electric Utility</i>	4,300	3,600
	<i>Amount to be Raised by Taxes - WE310</i>	9,300	4,500
<u>WENTWORTH LIGHTING DISTRICT (88 Parcels)</u>			
SL-10 S5182.40302	<i>Lighting Repairs</i>	500	0
SL-10 S5182.40524	<i>Lighting Electric Utility</i>	800	800
	<i>Amount to be Raised by Taxes - WE311</i>	1,300	800
<u>COTTAGE BROOK LIGHTING DISTRICT (21 Parcels)</u>			
SL-11 S5182.40302	<i>Lighting Repairs</i>	1,200	0
SL-11 S5182.40524	<i>Lighting Electric Utility</i>	2,400	2,400
	<i>Amount to be Raised by Taxes - WE313</i>	3,600	2,400
<u>CARRIAGE PATH LIGHTING DISTRICT (20 Parcels)</u>			
SL-12 S5182.40302	<i>Lighting Repairs</i>	2,500	0
SL-12 S5182.40524	<i>Lighting Electric Utility</i>	2,700	2,700
	<i>Amount to be Raised by Taxes - WE312</i>	5,200	2,700
<u>FRAWLEY FARMS LIGHTING DISTRICT (60 Parcels)</u>			
SL-13 S5182.40302	<i>Lighting Repairs</i>	2,300	0
SL-13 S5182.40524	<i>Lighting Electric Utility</i>	1,500	1,500
	<i>Amount to be Raised by Taxes - WE314</i>	3,800	1,500
<u>BELVEDERE LIGHTING DISTRICT (47 Parcels)</u>			
SL-14 S5182.40302	<i>Lighting Repairs</i>	3,800	2,200
SL-14 S5182.40524	<i>Lighting Electric Utility</i>	1,300	1,300
	<i>Amount to be Raised by Taxes - WE315</i>	5,100	3,500
<u>VALLEY CREEK LIGHTING DISTRICT (8 Parcels)</u>			
SL-15 S5182.40524	<i>Lighting Electric Utility</i>	0	500
	<i>Amount to be Raised by Taxes - WE316</i>	0	500
<u>SPECIAL LIGHTING DISTRICTS RECAP</u>			
SL S5182.40302	<i>Lighting Repair Appropriations</i>	45,900	7,400
SL S5182.40524	<i>Lighting Electric Utility Appropriations</i>	38,000	33,700
SL S350.02801	<i>Interfund Revenue - General Fund Contribution</i>	-5,700	-5,700
SL S110.01001	<i>Amount to be Raised by Taxes</i>	78,200	35,400

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>CONSOLIDATED SPECIAL DRAINAGE DISTRICT (20,253 Units)</u>			
<u>DRAINAGE RELATED COSTS</u>			
SD M8540.10039	<i>Overtime Pay</i>	1,481	2,600
SD M8540.10139	<i>Drainage Labor</i>	230,325	339,555
SD M8540.20000	<i>Capital Purchases</i>	25,000	25,000
SD M8540.40305	<i>Equipment Rental</i>	25,500	25,500
SD M8540.40332	<i>Engineering</i>	35,000	35,000
SD M8540.40520	<i>Materials</i>	315,000	215,000
	<i>Amount to be Raised by Taxes</i>	<u>632,306</u>	<u>642,655</u>
<u>EMPLOYEE BENEFITS</u>			
SD M9010.80000	<i>Retirement Contribution</i>	21,000	45,000
SD M9030.80010	<i>Social Security</i>	28,000	28,000
SD M9040.80015	<i>Worker's Compensation</i>	15,000	18,000
SD M9060.80022	<i>Medical Insurance - Employees</i>	45,000	90,000
	<i>Amount to be Raised by Taxes</i>	<u>109,000</u>	<u>181,000</u>
<u>TRANSFERS TO OTHER FUNDS</u>			
M9901.90000	<i>Transfer To Highway TW Fund - Equipment Rental</i>	<u>50,000</u>	<u>0</u>
<u>REVENUE</u>			
SD M210.02135	<i>Drainage Fees - New Homes</i>	5,000	15,000
SD M210.02138	<i>TV Storm Sewer Camera</i>	1,500	4,000
SD M250.02401	<i>Interest & Earnings (Includes Reserve)</i>	25,000	17,000
	<i>Total Revenue</i>	<u>31,500</u>	<u>36,000</u>
<u>CONSOLIDATED DRAINAGE DISTRICT RECAP</u>			
	<i>Total Appropriations</i>	741,306	823,655
	<i>Total Revenue</i>	-31,500	-36,000
	<i>Interfund Transfers - Outgoing</i>	50,000	0
	<i>Appropriated Fund Balance</i>	-50,000	0
	<i>Amount to be Raised by Taxes</i>	<u>709,806</u>	<u>787,655</u>
	<i>Special Drainage District Rate - WE702</i>	<u>35.05</u>	<u>39.05</u>

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>SPECIAL PARK DISTRICTS</u>			
<u>PARKWOOD PARK DISTRICT (149 Parcels)</u>			
SP-1 P7110.40526	Maintenance	4,500	13,700
SP-1 P599.40092	Appropriated Fund Balance	0	-6,000
	Amount to be Raised by Taxes - WE601	4,500	7,700
<u>NOTTINGHAM GROVES PARK DISTRICT (62 Parcels)</u>			
SP-2 P7110.40526	Maintenance	5,400	4,800
	Amount to be Raised by Taxes - WE606	5,400	4,800
<u>TOWN MANOR PARK DISTRICT (113 Parcels)</u>			
SP-3 P7110.40526	Maintenance	1,000	9,000
	Amount to be Raised by Taxes - WE603	1,000	9,000
<u>REVERE FARMS PARK DISTRICT (111 Parcels)</u>			
SP-5 P7110.40526	Maintenance	8,000	26,000
	Amount to be Raised by Taxes - WE604	8,000	26,000
<u>KLEM HOMESTEAD PARK DISTRICT (125 Parcels)</u>			
SP-10 P7110.40526	Maintenance	500	500
	Amount to be Raised by Taxes - WE609	500	500
<u>CANDLEWOOD PARK DISTRICT (123 Parcels)</u>			
SP-11 P7110.40526	Maintenance	45,665	49,879
	Amount to be Raised by Taxes - WE615	45,665	49,879
<u>OAKMONTE PARK DISTRICT (174 Parcels)</u>			
SP-13 S P7110.40526	Maintenance	4,000	2,000
	Amount to be Raised by Taxes - WE612	4,000	2,000
<u>KENSINGTON PARK DISTRICT (53 Parcels)</u>			
SP-14 P7110.40526	Maintenance	4,500	0
	Amount to be Raised by Taxes - WE614	4,500	0
<u>ROCK CREEK PARK DISTRICT (90 Parcels)</u>			
SP-15 P7110.40526	Maintenance	3,000	0
	Amount to be Raised by Taxes - WE613	3,000	0
<u>BELVEDERE/BEL ARBOR PARK DISTRICT (141 Parcels)</u>			
SP-19 P7110.40526	Maintenance	14,500	6,000
	Amount to be Raised by Taxes - WE617	14,500	6,000
<u>COTTAGE BROOK PARK DISTRICT (21 Parcels)</u>			
SP-21 P7110.40526	Maintenance	8,200	5,100
	Amount to be Raised by Taxes - WE624	8,200	5,100
<u>BRIARWOOD PARK DISTRICT (49 Parcels)</u>			
SP-22 P7110.40526	Maintenance	2,400	2,400
	Amount to be Raised by Taxes - WE626	2,400	2,400
<u>GRAVEL ROAD SUBDIVISION PARK DISTRICT (36 Parcels)</u>			
SP-32 P7110.40526	Maintenance	5,000	0
	Amount to be Raised by Taxes - WE632	5,000	0
<u>EASTWOOD ESTATES PARK DISTRICT (148 Parcels)</u>			
SP-33 S P7110.40526	Maintenance	2,400	1,800
	Amount to be Raised by Taxes - WE618	2,400	1,800
<u>LAKE BREEZE PARK DISTRICT (36 Parcels)</u>			
SP-35 S P7110.40526	Maintenance	0	300
	Amount to be Raised by Taxes - WE627	0	300
<u>GASBARRE - PROVIDENCE ESTATES PARK DISTRICT (91 Parcels)</u>			
SP-36 S P7110.40526	Maintenance	4,800	4,800
	Amount to be Raised by Taxes - WE631	4,800	4,800
<u>SPECIAL PARK DISTRICTS RECAP</u>			
SP P7110.40526	Maintenance	113,865	126,279
SP P599.40092	Appropriated Fund Balance	0	-6,000
SP P110.01001	Amount to be Raised by Taxes	113,865	120,279

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>SPECIAL SEWER DISTRICTS</u>			
<u>SUMMIT BEACH</u>			
SS-9 J9710.60110	<i>Serial Bond Principal (Matures 2025)</i>	0	15,300
SS-9 J9710.70110	<i>Serial Bond Interest</i>	0	230
	<i>Amount to be Raised by Taxes - WE712</i>	0	15,530
<u>UNION HILL SEWER EXTENSION</u>			
SS-10 J9710.60110	<i>Serial Bond Principal (Matures 2025)</i>	0	11,900
SS-10 J9710.70110	<i>Serial Bond Interest</i>	0	179
	<i>Amount to be Raised by Taxes - WE713</i>	0	12,079
<u>WEBSTER ROAD SEWER EXTENSION</u>			
SS-14 J9795.60110	<i>Interfund Loan Principal (Matures 2026)</i>	5,650	5,450
SS-14 J9795.70110	<i>Interfund Loan Interest</i>	226	444
	<i>Amount to be Raised by Taxes - WE718</i>	5,876	5,894
<u>GRAVEL ROAD II SEWER EXTENSION</u>			
SS-15 J9795.60110	<i>Interfund Loan Principal (Matures 2027)</i>	4,600	4,500
SS-15 J9795.70110	<i>Interfund Loan Interest</i>	391	580
	<i>Amount to be Raised by Taxes - WE717</i>	4,991	5,080
<u>WEBSTER ROAD NORTH SEWER EXTENSION</u>			
SS-16 J9795.60110	<i>Interfund Loan Principal (Matures 2031)</i>	3,800	3,700
SS-16 J9795.70110	<i>Interfund Loan Interest</i>	732	843
	<i>Amount to be Raised by Taxes - WE719</i>	4,532	4,543
<u>BACKUS ROAD SEWER EXTENSION</u>			
SS-17 J9795.60110	<i>Interfund Loan Principal (Matures 2031)</i>	8,350	8,100
SS-17 J9795.70110	<i>Interfund Loan Interest</i>	1,616	1,859
	<i>Amount to be Raised by Taxes - WE720</i>	9,966	9,959
<u>SHOEMAKER ROAD SEWER EXTENSION</u>			
SS-18 J9795.60110	<i>Interfund Loan Principal (Matures 2031)</i>	5,050	4,950
SS-18 J9795.70110	<i>Interfund Loan Interest</i>	948	1,096
	<i>Amount to be Raised by Taxes - WE721</i>	5,998	6,046
<u>GLEN EDYTHE SEWER EXTENSION (Level Debt)</u>			
SS-19 J9710.60110	<i>Serial Bond Principal (Matures 2033)</i>	5,000	5,000
SS-19 J9710.70110	<i>Serial Bond Interest</i>	2,238	2,350
SS-19 J9710.60110	<i>Transfer to Fund Balance to Level Debt</i>	1,900	1,700
	<i>Amount to be Raised by Taxes - WE722</i>	9,138	9,050
<u>LINDA LANE SEWER EXTENSION</u>			
SS-20 J9795.60110	<i>Interfund Loan Principal H0233</i>	0	7,719
SS-20 J9795.70110	<i>Interfund Loan Interest H0233</i>	0	6,592
SS-20 J330.02770	<i>Total Appropriations</i>	0	14,311
	<i>Charges Billed to Homeowners</i>	0	-14,311
	<i>Amount to be Raised by Taxes - WE727</i>	0	0

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>WOODARD ROAD SEWER EXTENSION</u>			
SS-21 J9795.60110	<i>Interfund Loan Principal H0234</i>	4,000	2,978
SS-21 J9795.70110	<i>Interfund Loan Interest H0234</i>	4,300	3,269
	<i>Total Appropriations</i>	8,300	6,247
SS-21 J330.02770	<i>Charges Billed to Homeowners</i>	-8,300	-6,247
	<i>Amount to be Raised by Taxes - WE726</i>	0	0
<u>SPECIAL SEWER DISTRICTS RECAP</u>			
SS J9710.60110	<i>Serial Bond Principal</i>	5,000	32,200
SS J9710.70110	<i>Serial Bond Interest</i>	2,238	2,759
SS J9795.60110	<i>Interfund Loan Principal</i>	31,450	37,397
SS J9795.70110	<i>Interfund Loan Interest</i>	8,213	14,683
SS J9710.60110	<i>Transfer to Fund Balance to Level Debt</i>	1,900	1,700
	<i>Total Appropriations</i>	48,801	88,739
SS J330.02770	<i>Revenue - Charges Billed to Homeowners</i>	-8,300	-20,558
SS J110.01001	<i>Amount to be Raised by Taxes</i>	40,501	68,181

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>SPECIAL WATER DISTRICTS</u>			
<u>NORTHEAST WATER DISTRICT EXT. # 11</u>			
SW- 65 R9710.60110	Serial Bond Principal (Matures 2025)	0	5,400
SW- 65 R9710.70110	Serial Bond Interest	0	81
	Total Debt Service Expense	0	5,481
SW-65 R510.05032	Transfer from Debt Service Fund - V0128	0	0
	Amount to be Raised by Taxes - WF420	0	5,481
<u>KLEM ROAD WATER DIST. EXT. #3 (Van Alystyne)</u>			
SW- 66 R9795.60110	Interfund Loan Principal-G Reserve (Matures 2029)	8,200	7,800
SW- 66 R9795.70110	Interfund Loan Interest	1,105	1,359
	Amount to be Raised by Taxes - WF425	9,305	9,159
<u>SHOEMAKER ROAD WATER DISTRICT EXT. #5</u>			
SW- 67 R9795.60110	Interfund Loan Principal-G Reserve (Matures 2029)	2,300	2,300
SW- 67 R9795.70110	Interfund Loan Interest	314	389
	Amount to be Raised by Taxes - WF426	2,614	2,689
<u>KLEM ROAD WATER DIST. EXT. #5</u>			
SW- 68 R9710.60110	Serial Bond Principal - Level Debt (Matures 2033)	5,000	5,000
SW- 68 R9710.70110	Serial Bond Interest	2,238	2,350
SW- 68 R9710.60110	Transfer to Fund Balance for Future Payments	2,100	2,100
	Amount to be Raised by Taxes - WF432	9,338	9,450
<u>KLEM ROAD WATER DIST. EXT. #6 (Pellett)</u>			
SW- 69 R9710.60110	Serial Bond Principal - Level Debt (Matures 2049)	20,000	20,000
SW- 69 R9710.70110	Serial Bond Interest	12,319	12,719
	Total Debt Service Expense	32,319	32,719
SW-69 R510.05032	Transfer from Debt Service Fund - V0219	0	1,480
	Amount to be Raised by Taxes - WF433	32,319	31,239
<u>SPECIAL WATER DISTRICTS RECAP</u>			
SW R9710.60110	Serial Bond Principal	25,000	30,400
SW R9710.70110	Serial Bond Interest	14,557	15,150
SW R9795.60110	Interfund Loan Principal	10,500	10,100
SW R9795.70110	Interfund Loan Interest	1,419	1,748
SW R9710.60110	Transfer to Fund Balance for Future Payments	2,100	2,100
SW R510.05032	Interfund Transfer - Incoming	0	-1,480
SW R110.01001	Amount to be Raised by Taxes	53,576	58,018
<u>DEBT SERVICE FUND</u>			
<u>DEBT SERVICE COSTS</u>			
V9785.60140 - VM122	Installment Debt Principal - Midnight Open Space	7,469	7,469
V9785.70140 - VM122	Installment Debt Interest (Matures 2031)	897	1,046
V9901.90000 - VR01	Transfer to Sewer Fund - Various Debt Service	0	1,250
V9901.90000 - V0122	Transfer to General Fund - Open Space Debt	20,000	20,000
V9901.90000 - V0125	Transfer to Sewer Fund - Centrifuge Debt	40,000	40,000
V9901.90000 - V0204	Transfer to General Fund - Court Renovation Debt	30,000	30,000
V9901.90000 - V0219	Transfer to SW-69 - Water Line Bond Debt	0	1,480
V9901.90000 - V0213	Transfer to General Fund - Premium on BAN	21,746	18,249
V9901.90000 - V0223	Transfer to General Fund - Premium on BAN	16,559	11,777
V9901.90000 - V0224	Transfer to General Fund - Premium on BAN	8,047	6,578
V9901.90000 - V0229	Transfer to Sewer Fund - Premium on BAN	5,054	0
V9901.90000 - V0230	Transfer to General Fund - Premium on BAN	2,939	2,334
V9901.90000 - V0231	Transfer to Sewer Fund - Premium on BAN	883,131	371,352
V9901.90000 - V0232	Transfer to General Fund - Premium on BAN	322,529	234,482
V9901.90000 - V0237	Transfer to General Fund - Premium on Serial Bond	16,287	37,190
	Total Appropriations	1,374,658	783,207
V599.40092	Appropriation of Fund Balance	-1,374,658	-783,207
V110.01001	Amount to be Raised by Taxes	0	0

(No Taxes Raised for this Debt Service Fund)

DEPARTMENT/FUND	DESCRIPTION	2026	2025
TOWN OF WEBSTER - SALARIES FOR ELECTED, APPOINTED AND NONUNION PERSONNEL			
		<u>Grade</u>	<u>Salary or Range</u>
<i>Town Board - A1010</i>	<i>Councilperson (4 Positions)</i>	N/A	22,766
<i>Justice Court - A1110</i>	<i>Town Justice (2 Positions)</i>	N/A	51,380
<i>Town Supervisor - A1220</i>	<i>Town Supervisor Secretary to the Supervisor</i>	N/A 21	122,354 56,071 - 69,667
<i>Finance Department - A1310</i>	<i>Director of Finance Senior Payroll Clerk</i>	30 21	109,766 - 140,480 56,071 - 69,667
<i>Personnel Department - A1430</i>	<i>Director of Personnel</i>	26	80,383 - 102,875
<i>Information Technology - A1325</i>	<i>Network Administrator Systems Assistant</i>	25 22	76,591 - 95,167 60,622 - 75,318
<i>Assessing - A1355</i>	<i>Town Assessor Assistant Assessor</i>	28 23	93,933 - 120,216 65,533 - 81,428
<i>Town Clerk & Receiver of Taxes A1330 & A1410</i>	<i>Town Clerk - Receiver of Taxes</i>	26	80,383 - 102,875
<i>Law Enforcement - A3120</i>	<i>Chief of Police</i>	N/A	180,558
<i>Parks & Recreation - A7020 & A7110</i>	<i>Director of Parks and Recreation</i>	28	93,933 - 120,216
<i>Historian - A7510</i>	<i>Historian</i>	N/A	6,595
<i>Public Works - B1490</i>	<i>Director of Community Development Town Engineer</i>	27 28	86,894 - 111,208 93,933 - 120,216
<i>Highway Department - A5010</i>	<i>Highway Superintendent</i>	29	101,542 - 129,954
<i>Communications Department - A8989</i>	<i>Director of Communications</i>	24	70,848 - 88,029
<i>Library - L7410</i>	<i>Library Director</i>	N/A	126,023
<i>Sewer - G8110 G8130</i>	<i>Deputy Commissioner of Public Works - Sewer Chief Wastewater Treatment Plant Operator</i>	28 31	93,933 - 120,216 118,657 - 151,859
<i>Conservation Board - A8090</i>	<i>Conservation Board Members - Aggregate Total</i>	N/A	6,760
<i>Zoning Board of Appeals - B8010</i>	<i>Zoning Board Members - Aggregate Total</i>	N/A	14,250
<i>Planning Board - B8020</i>	<i>Compensation Board Members - Aggregate Total</i>	N/A	16,150

DEPARTMENT/FUND	DESCRIPTION	2026	2025
TOWN OF WEBSTER - ESTIMATED EMPLOYEE COMPENSATION & BENEFITS BY COST CENTER			
<i>Town Board - A1010</i>	<i>Salaries & Wages</i>	91,064	89,276
	<i>Employee Benefits</i>	18,821	15,729
<i>Justice Court - A1110</i>	<i>Salaries & Wages</i>	310,443	307,519
	<i>Employee Benefits</i>	122,343	113,072
<i>Town Supervisor - A1220</i>	<i>Salaries & Wages</i>	191,654	186,734
	<i>Employee Benefits</i>	41,703	34,733
<i>Finance Department - A1310</i>	<i>Salaries & Wages</i>	374,092	362,878
	<i>Employee Benefits</i>	159,477	145,227
<i>Personnel Department - A1430</i>	<i>Salaries & Wages</i>	102,876	100,859
	<i>Employee Benefits</i>	43,856	40,365
<i>Information Technology - A1325</i>	<i>Salaries & Wages</i>	219,233	213,469
	<i>Employee Benefits</i>	93,460	85,432
<i>Assessing - A1355</i>	<i>Salaries & Wages</i>	496,175	445,600
	<i>Employee Benefits</i>	211,521	178,334
<i>Town Clerk & Tax Collection - A1330 & A1410</i>	<i>Salaries & Wages</i>	318,950	305,361
	<i>Employee Benefits</i>	135,970	122,209
<i>Town Attorney - A1420</i>	<i>Salaries & Wages</i>	0	79,531
	<i>Employee Benefits</i>	0	31,829
<i>Communications Dept. & Cable - A8989 / A1989</i>	<i>Salaries & Wages</i>	145,675	121,196
	<i>Employee Benefits</i>	62,102	48,504
<i>Law Enforcement - A3120 & A3510</i>	<i>Salaries & Wages</i>	5,189,324	4,874,295
	<i>Employee Benefits</i>	2,476,000	1,876,000
<i>Parks & Recreation - A6772, A7020 & A7110</i>	<i>Salaries & Wages</i>	1,652,246	1,546,272
	<i>Employee Benefits</i>	704,359	618,834
<i>Historian - A7510</i>	<i>Salaries & Wages</i>	6,595	6,465
	<i>Employee Benefits</i>	1,811	1,587
<i>Public Works - A1620, A3410, B1490 & B3620</i>	<i>Salaries & Wages</i>	989,249	880,897
	<i>Employee Benefits</i>	382,821	300,459
<i>Highway Department - Funds A, C, D & SD</i>	<i>Salaries & Wages</i>	3,743,200	3,679,891
	<i>Employee Benefits</i>	1,914,874	1,947,639
<i>Library - Fund L</i>	<i>Salaries & Wages</i>	1,462,303	1,412,287
	<i>Employee Benefits</i>	471,500	342,000
<i>Sewer - Fund G</i>	<i>Salaries & Wages</i>	1,658,272	1,613,973
	<i>Employee Benefits</i>	623,000	589,000
<i>Conservation Board - A8090</i>	<i>Salaries & Wages</i>	6,760	6,627
	<i>Employee Benefits</i>	882	652
<i>Zoning Board of Appeals - B8010</i>	<i>Salaries & Wages</i>	47,744	71,180
	<i>Employee Benefits</i>	6,179	10,183
<i>Planning Board - B8020</i>	<i>Salaries & Wages</i>	49,644	73,043
	<i>Employee Benefits</i>	4,822	8,711
<i>Retired Former Employees</i>	<i>Post Retirement Benefits</i>	2,252,600	1,896,500
<i><u>Grand Totals</u></i>			
	<i>Salaries & Wages</i>	17,055,499	16,377,353
	<i>Employee Benefits</i>	7,475,500	6,510,500
	<i>Retiree Post Retirement Benefits</i>	2,252,600	1,896,500