

TOWN OF WEBSTER

SUMMARY OF 2026 PRELIMINARY BUDGET

<u>OPERATING FUNDS</u>		<u>APPROPRIATIONS</u>	<u>LESS</u>	<u>LESS</u>	<u>2026</u>	<u>2025</u>
<u>FUND NAME</u>		<u>ESTIMATED</u>	<u>ESTIMATED</u>	<u>UNEXPENDED</u>	<u>AMOUNT TO</u>	<u>AMOUNT TO</u>
		<u>EXPENSES *</u>	<u>REVENUES *</u>	<u>BALANCE</u>	<u>BE RAISED</u>	<u>BE RAISED</u>
					<u>BY TAXES</u>	<u>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	\$679,167
	O & M	\$5,131,012	\$2,594,568	\$0	\$2,536,444	\$3,224,144
	TOTAL	\$11,273,044	\$7,250,051	\$0	\$4,022,993	\$3,903,311
<u>SPECIAL DISTRICTS & OTHER FUNDS</u>						
SD	DRAINAGE DISTRICT	\$791,306	\$31,500	\$50,000	\$709,806	\$787,655
SL	LIGHTING DISTRICTS	\$83,900	\$5,700	\$0	\$78,200	\$35,400
SP	PARK DISTRICTS	\$113,865	\$0	\$0	\$113,865	\$120,279
SS	SEWER DISTRICTS	\$48,801	\$8,300	\$0	\$40,501	\$68,181
SW	WATER DISTRICTS	\$53,576	\$0	\$0	\$53,576	\$58,018
E	PARKLAND TRUST FUND	\$81,000	\$81,000	\$0	\$0	\$0
L	LIBRARY **	\$2,835,740	\$2,835,740	\$0	\$0	\$0
V	DEBT SERVICE FUND	\$1,374,658	\$0	\$1,374,658	\$0	\$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%
* The estimated expenses and revenues include interfund transfers in the amount of \$4,910,994.						
** The Library Fund is incorporated into the General Fund Town Wide amount to be raised by taxes.						
<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 Capital Plant Improvements, Equipment and Debt		
	SEWER CAPITAL	\$94.03	\$43.28			
	TOTAL	\$258.43	\$252.73			
DRAINAGE DISTRICT - LEVY PER UNIT		\$709,806	20,253 Units	\$35.05		\$39.05

**TOWN OF WEBSTER
TAX RATE CALCULATION
COMPARISON OF 2025 TO 2026**

	2025	2026	VARIANCE	
			VALUE	PERCENT
<u>TOWN WIDE - VILLAGE PROPERTY</u>				
A00 - GENERAL FUND TOWN WIDE	16,067,599	16,532,563	464,964	2.9%
DA0 - HIGHWAY FUND TOWN WIDE	1,169,498	1,303,639	134,141	11.5%
TOTAL TOWN WIDE TAX LEVY	17,237,097	17,836,202	599,105	3.5%
TAXABLE VALUE DENOMINATOR	3,192,706.339	3,230,117.594	37,411.255	1.2%
TOWN WIDE - VILLAGE PROPERTY TAX RATE	5.392898354	5.52184293	0.128944576	2.4%
<u>PART TOWN - TOWN OUTSIDE VILLAGE PROPERTY</u>				
B00 - GENERAL FUND PART TOWN	0	0	0	0.0%
DB0 - HIGHWAY FUND PART TOWN	0	0	0	0.0%
TOTAL PART TOWN TAX LEVY	0	0	0	0.0%
TAXABLE VALUE DENOMINATOR	2,903,744.005	2,933,376.562	29,632.557	1.0%
PART TOWN - TAX RATE PORTION	0	0	0	0.0%
TOWN OUTSIDE VILLAGE TAX RATE	5.392898354	5.52184293	0.128944576	2.4%
PARCELS - VILLAGE	1,468	1,497	29	
PARCELS - OUTSIDE OF VILLAGE	15,323	15,397	74	
PARCELS - ENTIRE TOWN	16,791	16,894	103	

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

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

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

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

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

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

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

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

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

DEPARTMENT/FUND	DESCRIPTION	2026	2025
(RECREATION CONTINUED)			
	<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
	Total Recreation Revenue	1,102,600	994,100
	Amount to be Raised by Taxes	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
	Total Parks Appropriations	1,059,277	1,032,967
A250.02410	Revenue - Lodge Rentals	130,000	120,000
	Amount to be Raised by Taxes	929,277	912,967

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

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>EMPLOYEE BENEFITS</u>			
A9010.80000	Retirement Contribution - Employees	563,000	330,000
A9015.80000	Retirement Contribution - Police	1,300,000	850,000
A9030.80010	Social Security - Employees	360,000	335,000
A9031.80010	Social Security - Police	400,000	370,000
A9040.80015	Worker's Compensation	150,000	150,000
A9040.80016	Claims Related to Worker's Compensation	60,000	60,000
A9050.80018	Unemployment Insurance	10,000	10,000
A9060.10200	Cash Option Medical Insurance Benefit	42,000	42,000
A9060.80022	Medical Insurance - Employees	600,000	640,000
A9060.80024	Medical Insurance - Retirees	380,000	290,000
A9060.80028	Dental Insurance	35,000	35,000
A9060.80030	HRA, HSA Admin Fees & Contributions	110,000	120,000
A9060.80034	Retiree HRA Admin Fees & Contributions	10,000	10,000
A9061.10200	Cash Option Medical Insurance Benefit - Police	18,000	18,000
A9061.80022	Medical Insurance - Police	560,000	460,000
A9061.80024	Medical Insurance - Police Retirees	1,220,000	1,092,000
A9061.80028	Dental Insurance - Police	25,000	25,000
A9061.80030	HRA, HSA Admin Fees & Contributions - Police	100,000	80,000
A9061.80034	Retiree HRA Admin Fees & Contributions - Police	24,000	5,000
	Amount to be Raised by Taxes	5,967,000	4,922,000
<u>OTHER REVENUE</u>			
A110.01120	Non-Property Tax Distribution Sales Tax - 37%/24%	2,479,000	1,608,000
A110.01030	Special Assessments - Host Community Agree	80,000	80,000
A130.01081	Payments in Lieu of Taxes	220,000	220,000
A150.01170	Cablevision Franchise Fees	450,000	520,000
A250.02401	Interest and Earnings (Includes Reserve)	250,266	200,000
A330.02770	Unclassified Revenue	5,000	4,000
A330.02778	Cell Tower Rental Income	100,000	95,000
A410.02750	State Aid - AIM Related Payments	90,000	90,000
A410.03005	Mortgage Tax	1,000,000	950,000
A430.04089	Federal Aid - ARPA Funds	349,000	85,000
	Total Other Revenue	5,023,266	3,852,000
<u>TRANSFERS FROM OTHER FUNDS</u>			
A510.05031	Transfer From Sewer Fund for Administration	30,000	30,000
	Total Transfers from Other Funds	30,000	30,000
<u>GENERAL FUND RECAP</u>			
	Total Town-Wide Appropriations	22,506,397	20,637,656
	Interfund Transfers - Outgoing	2,759,002	2,544,738
	Total Town-Wide Revenues	-6,951,016	-5,671,375
	Interfund Transfers - Incoming	-631,820	-533,420
A599.40092	Appropriated Fund Balance	-1,150,000	-910,000
A110.01001	Amount to be Raised by Taxes	16,532,563	16,067,599

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

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

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

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

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

DEPARTMENT/FUND	DESCRIPTION	2026	2025
<u>PARKLAND TRUST FUND</u>			
<u>DEBT PAYMENTS FOR PARK IMPROVEMENTS</u>			
E7125.40280	Easement Monitoring - Big Woods Property	1,000	500
E9710.60110	Sandbar Park Principle (Matures 2025)	0	62,400
E9710.70110	Sandbar Park Interest	0	936
	Total Appropriations	1,000	63,836
<u>TRANSFER TO OTHER FUNDS</u>			
E9901.90000	Transfer to General Fund (Sandbar Park Debt)	80,000	80,000
E9950.90000	Transfer to Capital Fund (Sandbar Park - H0213)	0	324,000
	Total Transfers	80,000	404,000
	Total Appropriations & Transfers	81,000	467,836
<u>REVENUE</u>			
E250.02401	Interest and Earnings	11,000	10,000
E330.02785	Park & Recreation Fees	70,000	100,000
	Total Revenue	81,000	110,000
E599.40092	Appropriated Fund Balance	0	357,836
E110.01001	Amount to be Raised by Taxes	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	Deputy Commissioner of Public Works - Sewer	117,730	115,700
G8110.40334	Sewer Charge Refunds	2,000	2,000
	Amount to be Raised by Sewer Rents	119,730	117,700
<u>SEWAGE COLLECTION SYSTEM</u>			
G8120.10010	Summer Help	13,260	13,260
G8120.10066	On Call Pay	8,000	8,000
G8120.10072	Overtime	20,000	20,000
G8120.10074	Highway Project Labor	5,000	5,000
G8120.10142	Compensation - Employees	658,498	642,716
G8120.20011	Computer Equipment & Licensing	3,500	5,000
G8120.20085	Capital Purchases - Equipment	156,000	21,000
G8120.40101	Vehicle Operating Lease Expense	61,650	58,383
G8120.40335	Monroe County Pure Waters - Sewer Rents	16,320	15,312
G8120.40338	Diesel Fuel	12,000	15,000
G8120.40340	Gasoline	15,000	17,000
G8120.40342	Repairs to System	90,000	117,932
G8120.40344	Maintenance - Lift Stations	60,000	55,000
G8120.40345	Wet Well Cleaning	5,000	7,000
G8120.40346	Village Charges	46,360	36,160
G8120.40350	Alarm System Maintenance	15,000	14,060
G8120.40352	Generator Maintenance - Lift Stations	15,000	15,000
G8120.40354	Heavy Equipment Repair	25,000	25,000
G8120.40358	Commercial Sewer Biling Software Support	2,500	2,000
G8120.40752	Utilities - Natural Gas	4,000	4,000
G8120.40754	Utilities - Electric	100,000	95,000
G1990.40091	Contingency	40,000	40,000
	Amount to be Raised by Sewer Rents	1,372,088	1,231,823
<u>SEWAGE TREATMENT AND DISPOSAL</u>			
G8130.10010	Compensation - Part Time Employee	74,682	74,255
G8130.10072	Overtime	25,000	25,000
G8130.10142	Compensation - Employees	578,659	561,352
G8130.10147	Chief Wastewater Treatment Plant Operator	157,443	148,690
G8130.20000	Capital Purchase	181,500	70,992
G8130.20011	Computer Equipment & Licensing	8,000	13,813
G8130.40033	Records Management	3,000	0
G8130.40053	Cellular Telephones	2,500	2,500
G8130.40066	Payroll Time Recording Software	2,000	1,700
G8130.40134	Drug Testing	1,000	1,000
G8130.40160	Internet	3,600	3,600
G8130.40234	Background	200	125
G8130.40360	Sodium Hypochloride	115,000	105,485
G8130.40366	Polymer	130,000	130,000
G8130.40368	Ferric Chloride	171,000	162,000
G8130.40372	Sludge Hauling	360,000	573,620
G8130.40374	Bioxide	2,000	2,000
G8130.40376	Telephone	21,500	18,500
G8130.40378	Laundry Service	8,200	10,000
G8130.40380	Heating Contract - Maintenance	14,000	10,000
G8130.40384	Vehicle Maintenance	7,000	7,000
G8130.40386	Computer Maintenance	15,610	12,250
G8130.40388	Discharge Fee Permit	22,000	20,830
G8130.40390	Lab Supplies & Fees	21,000	20,000
G8130.40392	Building & Ground Maintenance	45,000	45,000
G8130.40394	Miscellaneous Shop Parts	10,000	10,000
G8130.40399	Sludge Dryer Maintenance	36,000	0
G8130.40400	Pump Repairs	45,000	45,000
G8130.40401	Centrifuge Preventive Maintenance	0	8,000
G8130.40402	Conferences Schools	12,000	10,000
G8130.40403	Calibration and Repair	10,000	8,800

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

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

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

DEPARTMENT/FUND	DESCRIPTION	2026	2025
SPECIAL DISTRICT FUNDS			
<u>SPECIAL LIGHTING DISTRICTS</u>			
<u>EAST LIGHT DISTRICT (31 Parcels)</u>			
SL-1 S5182.40302	Lighting Repairs	2,000	0
SL-1 S5182.40524	Lighting Electric Utility	1,700	1,700
SL-1 S350.02801	Interfund Revenue - General Fund Contribution	-600	-600
	Amount to be Raised by Taxes - WE301	3,100	1,100
<u>LAKE ROAD LIGHTING DISTRICT (66 Parcels)</u>			
SL-2 S5182.40524	Lighting Electric Utility	7,700	4,200
SL-2 S350.02801	Interfund Revenue - General Fund Contribution	-1,800	-1,800
	Amount to be Raised by Taxes - WE303	5,900	2,400
<u>DEWITT FARM LIGHTING DISTRICT (Parcels)</u>			
SL-3 S5182.40302	Lighting Repairs	1,000	0
	Amount to be Raised by Taxes - WE307	1,000	0
<u>WEST LIGHTING DISTRICT (267 Parcels)</u>			
SL-4 S5182.40302	Lighting Repairs	10,000	0
SL-4 S5182.40524	Lighting Electric Utility	6,200	5,600
SL-4 S350.02801	Interfund Revenue - General Fund Contribution	-2,000	-2,000
	Amount to be Raised by Taxes - WE302	14,200	3,600
<u>INSPIRATION POINT LIGHTING DISTRICT (12 Parcels)</u>			
SL-5 S5182.40302	Lighting Repairs	1,600	0
SL-5 S5182.40524	Lighting Electric Utility	3,400	2,800
SL-5 S350.02801	Interfund Revenue - General Fund Contribution	-1,300	-1,300
	Amount to be Raised by Taxes - WE305	3,700	1,500
<u>WEBSTER COMMONS LIGHTING DISTRICT (201 Parcels)</u>			
SL-6 S5182.40302	Lighting Repairs	11,200	4,300
SL-6 S5182.40524	Lighting Electric Utility	2,600	3,200
	Amount to be Raised by Taxes - WE306	13,800	7,500
<u>HILLSBORO COVE LIGHTING DISTRICT (160 Parcels)</u>			
SL-7 S5182.40302	Lighting Repairs	4,000	0
SL-7 S5182.40524	Lighting Electric Utility	1,800	1,800
	Amount to be Raised by Taxes - WE308	5,800	1,800
<u>BEL ARBOR TRAIL LIGHTING DISTRICT (52 Parcels)</u>			
SL-8 S5182.40302	Lighting Repairs	800	0
SL-8 S5182.40524	Lighting Electric Utility	1,600	1,600
	Amount to be Raised by Taxes - WE309	2,400	1,600
<u>MONT BLANC LIGHTING DISTRICT (42 Parcels)</u>			
SL-9 S5182.40302	Lighting Repairs	5,000	900
SL-9 S5182.40524	Lighting Electric Utility	4,300	3,600
	Amount to be Raised by Taxes - WE310	9,300	4,500
<u>WENTWORTH LIGHTING DISTRICT (88 Parcels)</u>			
SL-10 S5182.40302	Lighting Repairs	500	0
SL-10 S5182.40524	Lighting Electric Utility	800	800
	Amount to be Raised by Taxes - WE311	1,300	800
<u>COTTAGE BROOK LIGHTING DISTRICT (21 Parcels)</u>			
SL-11 S5182.40302	Lighting Repairs	1,200	0
SL-11 S5182.40524	Lighting Electric Utility	2,400	2,400
	Amount to be Raised by Taxes - WE313	3,600	2,400
<u>CARRIAGE PATH LIGHTING DISTRICT (20 Parcels)</u>			
SL-12 S5182.40302	Lighting Repairs	2,500	0
SL-12 S5182.40524	Lighting Electric Utility	2,700	2,700
	Amount to be Raised by Taxes - WE312	5,200	2,700
<u>FRAWLEY FARMS LIGHTING DISTRICT (60 Parcels)</u>			
SL-13 S5182.40302	Lighting Repairs	2,300	0
SL-13 S5182.40524	Lighting Electric Utility	1,500	1,500
	Amount to be Raised by Taxes - WE314	3,800	1,500
<u>BELVEDERE LIGHTING DISTRICT (47 Parcels)</u>			
SL-14 S5182.40302	Lighting Repairs	3,800	2,200
SL-14 S5182.40524	Lighting Electric Utility	1,300	1,300
	Amount to be Raised by Taxes - WE315	5,100	3,500
<u>VALLEY CREEK LIGHTING DISTRICT (8 Parcels)</u>			
SL-15 S5182.40524	Lighting Electric Utility	0	500
	Amount to be Raised by Taxes - WE316	0	500
<u>SPECIAL LIGHTING DISTRICTS RECAP</u>			
SL S5182.40302	Lighting Repair Appropriations	45,900	7,400
SL S5182.40524	Lighting Electric Utility Appropriations	38,000	33,700
SL S350.02801	Interfund Revenue - General Fund Contribution	-5,700	-5,700
SL S110.01001	Amount to be Raised by Taxes	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	Overtime Pay	1,481	2,600
SD M8540.10139	Drainage Labor	230,325	339,555
SD M8540.20000	Capital Purchases	25,000	25,000
SD M8540.40305	Equipment Rental	25,500	25,500
SD M8540.40332	Engineering	35,000	35,000
SD M8540.40520	Materials	315,000	215,000
	Amount to be Raised by Taxes	632,306	642,655
<u>EMPLOYEE BENEFITS</u>			
SD M9010.80000	Retirement Contribution	21,000	45,000
SD M9030.80010	Social Security	28,000	28,000
SD M9040.80015	Worker's Compensation	15,000	18,000
SD M9060.80022	Medical Insurance - Employees	45,000	90,000
	Amount to be Raised by Taxes	109,000	181,000
<u>TRANSFERS TO OTHER FUNDS</u>			
M9901.90000	Transfer To Highway TW Fund - Equipment Rental	50,000	0
<u>REVENUE</u>			
SD M210.02135	Drainage Fees - New Homes	5,000	15,000
SD M210.02138	TV Storm Sewer Camera	1,500	4,000
SD M250.02401	Interest & Earnings (Includes Reserve)	25,000	17,000
	Total Revenue	31,500	36,000
<u>CONSOLIDATED DRAINAGE DISTRICT RECAP</u>			
	Total Appropriations	741,306	823,655
	Total Revenue	-31,500	-36,000
	Interfund Transfers - Outgoing	50,000	0
	Appropriated Fund Balance	-50,000	0
SD M599.40092	Amount to be Raised by Taxes	709,806	787,655
SD M110.01001	Special Drainage District Rate - WE702	35.05	39.05

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	Serial Bond Principal (Matures 2025)	0	15,300
SS-9 J9710.70110	Serial Bond Interest	0	230
	Amount to be Raised by Taxes - WE712	0	15,530
<u>UNION HILL SEWER EXTENSION</u>			
SS-10 J9710.60110	Serial Bond Principal (Matures 2025)	0	11,900
SS-10 J9710.70110	Serial Bond Interest	0	179
	Amount to be Raised by Taxes - WE713	0	12,079
<u>WEBSTER ROAD SEWER EXTENSION</u>			
SS-14 J9795.60110	Interfund Loan Principal (Matures 2026)	5,650	5,450
SS-14 J9795.70110	Interfund Loan Interest	226	444
	Amount to be Raised by Taxes - WE718	5,876	5,894
<u>GRAVEL ROAD II SEWER EXTENSION</u>			
SS-15 J9795.60110	Interfund Loan Principal (Matures 2027)	4,600	4,500
SS-15 J9795.70110	Interfund Loan Interest	391	580
	Amount to be Raised by Taxes - WE717	4,991	5,080
<u>WEBSTER ROAD NORTH SEWER EXTENSION</u>			
SS-16 J9795.60110	Interfund Loan Principal (Matures 2031)	3,800	3,700
SS-16 J9795.70110	Interfund Loan Interest	732	843
	Amount to be Raised by Taxes - WE719	4,532	4,543
<u>BACKUS ROAD SEWER EXTENSION</u>			
SS-17 J9795.60110	Interfund Loan Principal (Matures 2031)	8,350	8,100
SS-17 J9795.70110	Interfund Loan Interest	1,616	1,859
	Amount to be Raised by Taxes - WE720	9,966	9,959
<u>SHOEMAKER ROAD SEWER EXTENSION</u>			
SS-18 J9795.60110	Interfund Loan Principal (Matures 2031)	5,050	4,950
SS-18 J9795.70110	Interfund Loan Interest	948	1,096
	Amount to be Raised by Taxes - WE721	5,998	6,046
<u>GLEN EDYTHE SEWER EXTENSION (Level Debt)</u>			
SS-19 J9710.60110	Serial Bond Principal (Matures 2033)	5,000	5,000
SS-19 J9710.70110	Serial Bond Interest	2,238	2,350
SS-19 J9710.60110	Transfer to Fund Balance to Level Debt	1,900	1,700
	Amount to be Raised by Taxes - WE722	9,138	9,050
<u>LINDA LANE SEWER EXTENSION</u>			
SS-20 J9795.60110	Interfund Loan Principal H0233	0	7,719
SS-20 J9795.70110	Interfund Loan Interest H0233	0	6,592
	Total Appropriations	0	14,311
SS-20 J330.02770	Charges Billed to Homeowners	0	-14,311
	Amount to be Raised by Taxes - WE727	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 Alostyne)</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</i>	N/A	122,354
	<i>Secretary to the Supervisor</i>	21	56,071 - 69,667
<i>Finance Department - A1310</i>	<i>Director of Finance</i>	30	109,766 - 140,480
	<i>Senior Payroll Clerk</i>	21	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</i>	25	76,591 - 95,167
	<i>Systems Assistant</i>	22	60,622 - 75,318
<i>Assessing - A1355</i>	<i>Town Assessor</i>	28	93,933 - 120,216
	<i>Assistant Assessor</i>	23	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</i>	27	86,894 - 111,208
	<i>Town Engineer</i>	28	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</i>	28	93,933 - 120,216
	<i>Chief Wastewater Treatment Plant Operator</i>	31	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
<u>Grand Totals</u>			
	<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

