

VILLAGE OF PITTSFORD

SETTLED 1789 • INCORPORATED 1827



Village of Pittsford Board of Trustees Budget Meeting February 17, 2026, 5 PM

Tentative Agenda

Board Member - Conflict of Interest Disclosure & Open Meeting Compliance Certification

Meeting Items

1. Multi-Year Plan Update
2. Discussion on General Fund Budget
3. Discussion Sewer Fund Budget

Next Scheduled Regular Meeting is February 24, 2026, and is Subject to Change Without Notice

Village of Pittsford

Multiyear Financial

&

Capital Improvement Plan

KEY:

Climate Smart

Expenses Split w/ Sewer

Sewer Fund

ARPA

CHIPS-ETC.

Grants

Matching Grants

General Fund

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

VOP Master Infrastructure - 6 Year Capital Improvement Plan

2025 2026	Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
		(1) Roadwork <small>(See schedule for prioritization)</small>	Sutherland (Mill&Pave, Curbing, ADA Compliance)	\$ 1,000,000.00	New Bond / Existing Bond	\$950,000	Chips \$100,000	Existing Bond \$50,000	
	(2) Vehicle&Equip Replacement	Truck 2 (payment deferred 26-27)	\$ 290,000.00	BAN	\$ 226,200.00			\$ 63,800.00	\$ -
	(3) Vehicle&Equip Replacement	Owens Tilt Trailer	\$ 14,000.00	Going To Reserve	\$ 10,920.00			\$ 3,080.00	\$ -
	(3) Vehicle&Equip Replacement	Truck 14	\$ 100,000.00	Going To Reserve	\$ 48,000.00	Coming From Reserve	\$ 30,000.00	\$ 22,000.00	\$ -
	(6) Vehicle&Equip Replacement	Kubota	\$ 26,000.00	Going To Reserve	\$ 18,720.00			\$ 5,720.00	\$ 1,560.00
	Vehicle&Equip	Bobcat Skid Steer (2019)	\$ 65,000.00	Going To Reserve	\$ 50,700.00			\$ 14,300.00	\$ -
	(7) Vehicle&Equip Replacement	Flush Truck	\$ 300,000.00	Going To Reserve	\$ 300,000.00				\$ -
	(9) Comprehensive Utility Mapping	Updating existing mapping of buried village utilities.	\$ 20,000.00					\$ 10,000.00	\$ 10,000.00
	(10) DPW grounds Pavement/Asphalt	All asphalt from wye in the road heading south to property lines.	\$ 10,000.00						\$ 10,000.00
	(8) DPW Split Fence	DPW Split Fence	\$ 10,000.00	Coming from Reserve	\$ 10,000.00				
	(12) DPW Shop Offices	Convert the existing loft area into two offices.	\$ 20,000.00	Coming from Reserve	\$ 20,000.00				
									\$ -
									\$ -
	DPW Capital Improvement Plan Totals > :		\$ 1,855,000.00	N/A	\$1,634,540	N/A	\$ 30,000.00	\$ 118,900.00	\$ 21,560.00

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

VOP Master Infrastructure - 6 Year Capital Improvement Plan

Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
(1) Roadwork <small>(See schedule for prioritization)</small>	Schoen Place (Oil & Stone)	\$ 20,000.00						\$ 20,000.00
Sutherland (TOP)	Road Repairs	\$ 900,000.00	New Bond	\$850,000	Previous Bond / Chips	\$ 275,000.00		\$ (225,000.00)
Sutherland (Bottom)	Road Repairs	\$ 100,000.00	Bond	\$100,000				
Vehicle&Equip Replacement	Vehicle Repairs & Improvements	\$ 43,250.00	Coming from Repair Reserve	\$ 30,000.00			\$ 9,515.00	\$ 3,735.00
Vehicle&Equip Replacement	(*WL*) Bobcat L23 - Compact Loader	\$ 35,000.00	Going to Reserve					\$ 35,000.00
2026 2027								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
DPW Capital Improvement Plan Totals > :		\$ 1,098,250.00	N/A	\$ 980,000.00	N/A	\$ 275,000.00	\$ 9,515.00	\$ (166,265.00)

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

VOP Master Infrastructure - 5 Year Capital Improvement Plan

2027
2028

Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
Greenhill Lane, Courenay Circle, Heatherhurst Drive	Stone & Oil	\$ 23,500.00						\$ 23,500.00
Vehicle&Equip Replacement	Case 321F Loader - Anticipated Lease Payment, New \$110,000)		lease					\$ -
Vehicle&Equip Replacement	Truck 14 (Mid-Size Replacement)	\$ 150,000.00					\$ 33,000.00	\$ 117,000.00
Vehicle&Equip Replacement	(SAN) Flush/Vactor	\$ 150,000.00			Coming from Reserve	\$ 150,000.00		
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
DPW Capital Improvement Plan Totals > :		\$ 323,500.00	N/A	\$ -	N/A	\$ 150,000.00	\$ 33,000.00	\$ 140,500.00

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
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2027 2028	Village Hall Painting	Exterior Paint of Village Hall - Scrape and Repainting	\$ 50,000.00					\$ 11,000.00	\$ 39,000.00
	Village Hall	Window Restoration	\$ 75,000.00					\$ 16,500.00	\$ 58,500.00
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
		Village Hall Capital Improvement Plan Totals >:		\$ 125,000.00	N/A	\$ -	N/A	\$ -	\$ 27,500.00
	Totals:	2027-2028 Budget Year Capital Improvement Totals:	\$ 448,500.00	N/A	\$ -	N/A	\$ 150,000.00	\$ 60,500.00	\$ 238,000.00

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

VOP Master Infrastructure - 5 Year Capital Improvement Plan

Project Name: (Priority Number)	Project Description & Details:	Cost Estimates	Funding	Funding	Funding	Funding	Sewer Funds:	General Fund
		At current market rates:	Source 1:	Amount 1:	Source 2:	Amount 2:		Amount Needed:
Locust St	Mill & Pave	\$ 65,000.00						\$ 65,000.00
Rand Place (ALL)	Oil & Stone	\$ 17,500.00						
Vehicle&Equip Replacement	Tow Behind Generator	\$ 25,000.00						\$ 25,000.00
Vehicle&Equip Replacement	Ravo (Lease Term Ended) \$250,000		Lease Payment					\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
DPW Capital Improvement Plan Totals > :		\$ 107,500.00	N/A	\$ -	N/A	\$ -	\$ -	\$ 90,000.00

2028
2029

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund

2028 2029	Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
	Parking Lot Evaluation	Parking Lot Repaving including driveway	\$ 25,000.00					\$ 5,500.00	\$ 19,500.00
	(2) Back emergency exit stair refurbishment	Remove existing roof structure, prepare and coat side walls with waterproof coating, add cap stones to top of wall, working around existing railings. Paint existing railings in place and construct new roof structure.	\$ 10,000.00						\$ 10,000.00
	(3) Apron Replacement	Replaced damaged front driveway apron- concrete	\$ 15,000.00					\$ 3,300.00	\$ 11,700.00
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
Village Hall Capital Improvement Plan Totals >:			\$ 50,000.00	N/A	\$ -	N/A	\$ -	\$ 8,800.00	\$ 41,200.00
Totals:	2028-2029 Budget Year Capital Improvement Totals:		\$ 157,500.00	N/A	\$ -	N/A	\$ -	\$ 8,800.00	\$ 131,200.00

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund									
VOP Master Infrastructure - 5 Year Capital Improvement Plan									
Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:	
Elmbrook Dr, Eastview Terrace	Stone & Oil	\$ 12,250.00						\$ 12,250.00	
Church Street	Cores Needed, possible full reconstruction, including drainage and curbing	\$ 65,000.00						\$ 65,000.00	
Maple Street	Mill & Pave	\$ 35,000.00						\$ 35,000.00	
Vehicle&Equip Replacement (See schedule for prioritization)	Kubota	\$ 35,000.00					\$ 7,700.00	\$ 27,300.00	
Vehicle&Equip Replacement	Truck 12 New Chassis	\$ 65,000.00					\$ 14,300.00	\$ 50,700.00	
Vehicle&Equip Replacement	Truck 3 (Replace with Smaller Used)	\$ 45,000.00					\$ 9,900.00	\$ 35,100.00	
2029 2030								\$ -	
								\$ -	
								\$ -	
								\$ -	
									\$ -
DPW Capital Improvement Plan Totals > :		\$ 257,250.00	N/A	\$ -	N/A	\$ -	\$ 31,900.00	\$ 225,350.00	

KEY: Climate Smart Expenses Split w/ Sewer Sewer Fund ARPA CHIPS-ETC. Grants Matching Grants General Fund									
2029 2030	Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
	Woodwork refinishing foyer	Refinish woodwork in front foyer	\$ 20,000.00					\$ 4,400.00	\$ 15,600.00
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
Village Hall Capital Improvement Plan Totals >:			\$ 20,000.00	N/A	\$ -	N/A	\$ -	\$ 4,400.00	\$ 15,600.00
Totals:		2029-2030 Budget Year Capital Improvement Totals:		\$ 277,250.00	N/A	\$ -	N/A	\$ 36,300.00	\$ 240,950.00

KEY:

Climate Smart

Expenses Split w/ Sewer

Sewer Fund

ARPA

CHIPS-ETC.

Grants

Matching Grants

General Fund

VOP Master Infrastructure - 5 Year Capital Improvement Plan

2030 2031	Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:	
		Jackson Park, Austin Park, Boughton Ave.	Surface Treatment due, road to be reviewed for possible drainage issues, including: Austin Pk., Jackson Pk, and Boughton Ave.	\$ 28,000.00						\$ 28,000.00
		Washington Ave & Lincoln Ave	Stone & Oil	\$ 16,750.00						\$ 16,750.00
		Vehicle&Equip Replacement (See schedule for prioritization)	Bobcat Skid Steer	\$ 62,000.00						\$ 62,000.00
		Vehicle&Equip Replacement	Case 321F Loader - Anticipated Lease Payment, New \$110,000)		Lease Payment					\$ -
		Vehicle&Equip Replacement	Fleet Addition - Small Hybrid SUV / Gas UTV	\$ 25,000.00						\$ 25,000.00
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
										\$ -
	DPW Capital Improvement Plan Totals > :			\$ 131,750.00	N/A	\$ -	N/A	\$ -	\$ -	\$ 131,750.00

KEY:		Climate Smart	Expenses Split w/ Sewer	Sewer Fund	ARPA	CHIPS-ETC.	Grants	Matching Grants	General Fund		
2030 2031	Project Name: (Priority Number)	Project Description & Details:			Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
											\$ -
	Village Hall Capital Improvement Plan Totals >:					\$ -	N/A	\$ -	N/A	\$ -	\$ -
Totals:		2029-2030 Budget Year Capital Improvement Totals:			\$ 131,750.00	N/A	\$ -	N/A	\$ -	\$ -	\$ 131,750.00

KEY:

Climate Smart

Expenses Split w/ Sewer

Sewer Fund

ARPA

CHIPS-ETC.

Grants

Matching Grants

General Fund

2031 2031	Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
									\$ -
Village Hall Capital Improvement Plan Totals >:			\$ -	N/A	\$ -	N/A	\$ -	\$ -	
Totals:	2029-2030 Budget Year Capital Improvement Totals:		\$ 389,000.00	N/A	\$ -	N/A	\$ -	\$ -	\$ 389,000.00

Vehicle and Equipment Replacement Schedule Multi-Year Plan

Vehicle and Equipment Replacement Schedule Multi-Year Plan					
2026-2027	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
	Truck 12 - New Bed	\$ -	\$ 35,000.00	\$ 35,000.00	Poor
	(San) Kubota Doors	\$ -	\$ 5,000.00	\$ 5,000.00	Poor
	(San) Toolcat Wheels & Tires	\$ -	\$ 3,000.00	\$ 3,000.00	Poor
	Owens Tilt Trailer - Upfit	\$ -	\$ 250.00	\$ 250.00	Poor
	(*WL*) Bobcat L23 - Compact Loader	\$ -	\$ 35,000.00	\$ 35,000.00	New
	Truck 2 - 2009 International Work Star 7400 w/ leaf box	\$ 26,000.00	\$ -	\$ (26,000.00)	Fair - New Macks to replace.
	Smith Salter	\$ 1,300.00	\$ -	\$ (1,300.00)	Fair
		\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	
Totals:	\$ 27,300.00	\$ 78,250.00	\$ 50,950.00	N/A	
2027-2028	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
	(SAN) Truck 14 (Mid-Size Replacement)	\$ 20,000.00	\$ 150,000.00	\$ 130,000.00	Fair/Good
	(SAN) Flush/Vactor	\$ 25,000.00	\$ 150,000.00	\$ 125,000.00	Fair
	Case Loader (3 Year Lease)	\$ -	\$ 18,000.00	\$ 18,000.00	Lease
				\$ -	
				\$ -	
				\$ -	
Totals:	\$ 45,000.00	\$ 318,000.00	\$ 273,000.00	N/A	
2028-2029	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
	(SAN) Ravo (Lease Term Ended)	\$ 100,000.00	\$ 250,000.00	\$ 150,000.00	Fair/Good
	Tow Behind Generator	\$ -	\$ 25,000.00	\$ 25,000.00	N/A
				\$ -	
				\$ -	
				\$ -	
Totals:	\$ 100,000.00	\$ 275,000.00	\$ 175,000.00	N/A	

Vehicle and Equipment Replacement Schedule Multi-Year Plan

	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
2029-2030	(SAN) Truck 12 New Chassis	\$ 8,000.00	\$ 65,000.00	\$ 57,000.00	Truck - Good / Body New per 26-27
	(SAN) Kubota	\$ 12,000.00	\$ 35,000.00	\$ 23,000.00	Fair/Good
	(SAN) Truck 3 (Replace with Smaller Used)	\$ 55,000.00	\$ 45,000.00	\$ (10,000.00)	New
				\$ -	
				\$ -	
	Totals:	\$ 75,000.00	\$ 145,000.00	\$ 70,000.00	N/A
2030-2031	Bobcat Skid Steer	\$ 28,000.00	\$ 62,000.00	\$ 34,000.00	Good
	Case Loader - Lease Renewal	\$ -	\$ 18,000.00	\$ 18,000.00	Lease
	Fleet Addition - Small Hybrid SUV / Gas UTV	\$ -	\$ 25,000.00	\$ 25,000.00	DPW/Building Inspector/Parking - New
		\$ -	\$ -	\$ -	
	Totals:	\$ 28,000.00	\$ 105,000.00	\$ 77,000.00	N/A
2031-2032	Leaf Truck	\$ 75,000.00	\$ 250,000.00	\$ 175,000.00	Good
				\$ -	
		Totals:	\$ 75,000.00	\$ 250,000.00	\$ 175,000.00
2032-2033	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
	(SAN) Toolcat (CHIPS)	\$ 34,000.00	\$ 85,000.00	\$ 51,000.00	Bought with CHIPS funds needs 10 yr
	Totals:	\$ 34,000.00	\$ 85,000.00	\$ 51,000.00	N/A

Vehicle and Equipment Replacement Schedule Multi-Year Plan (Previous)

	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
2024-2025	(1) Case Loader (Age: 7 Y/O)	\$ 45,000.00	\$ 110,000.00	\$ 65,000.00	Good
	(2) Truck 1 (Age: 20 Y/O)	\$ 12,000.00	\$ 260,000.00	\$ 248,000.00	Fair
	(3) Truck 14 (Age: 10 Y/O)	\$ 45,000.00	\$ 100,000.00	\$ 55,000.00	Fair
	Totals:	\$ 102,000.00	\$ 470,000.00	\$ 368,000.00	N/A
2025-2026	(1) Truck 2 (Age: 16 Y/O)	\$ 38,000.00	\$ 260,000.00	\$ 222,000.00	Poor
	(2) Truck 3 (Age: 9 Y/O)	\$ 37,500.00	\$ 70,000.00	\$ 32,500.00	Good
	(3) Kubota (Age: 3 Y/O)	\$ 20,000.00	\$ 24,000.00	\$ 4,000.00	Good
	(4) Owens Tilt Trailer (Age: 43 Y/O)	\$ 500.00	\$ 9,000.00	\$ 8,500.00	Poor
	(1S) G-Fund - Flush Truck (Age: 24 Y/O)	\$ 20,000.00	\$ 250,000.00	\$ 230,000.00	Fair
	Totals:	\$ 116,000.00	\$ 613,000.00	\$ 497,000.00	N/A
2026-2027	(1) Toolcat (Age: 1 Y/O)	\$ 60,000.00	\$ 68,000.00	\$ 8,000.00	Good
	(2) ODB Leaf Machine (Age: 16 Y/O)	\$ 15,000.00	\$ 60,000.00	\$ 45,000.00	Fair
	(3) Zero-Turn Mower (Age: 5 Y/O)	\$ 2,000.00	\$ 5,000.00	\$ 3,000.00	Good
	Flush/Vactor				
	Truck 12 Body			\$ -	
				\$ -	
	Totals:	\$ 77,000.00	\$ 133,000.00	\$ 56,000.00	N/A

Vehicle and Equipment Replacement Schedule Multi-Year Plan (Previous)

	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
2027-2028	(1) Case Loader (Age: 7 Y/O)	\$ 45,000.00	\$ 110,000.00	\$ 65,000.00	Good
	(2) 1-Ton Wacker Roller (Age: 8 Y/O)	\$ 6,000.00	\$ 12,000.00	\$ 6,000.00	Fair
	(3) Truck 12 (Age: 5 Y/O)	\$ 65,000.00	\$ 100,000.00	\$ 35,000.00	Good
	(4) Bobcat Skid Steer (Age: 5 Y/O)	\$ 48,000.00	\$ 65,000.00	\$ 17,000.00	Good
	Ravo Sweeper			\$ -	
	Totals:	\$ 164,000.00	\$ 287,000.00	\$ 123,000.00	N/A
2028-2029	(1) Kubota RTVx1100C (Age: 3 Y/O)	\$ 20,000.00	\$ 24,000.00	\$ 4,000.00	Good
				\$ -	
				\$ -	
				\$ -	
	Totals:	\$ 20,000.00	\$ 24,000.00	\$ 4,000.00	N/A
2029-2030	(1) EZ Enclosed Trailer	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00	New
				\$ -	
				\$ -	
				\$ -	
	Totals:	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00	N/A
2030-2031	Vehicle suggested by DPW for replacement:	Approximate Current Value of Vehicle up for Replacement :	Estimated Cost of Replacement (New with similar specs):	Budgeted Cost of Replacement Column C (-) Column B:	Current Condition of Vehicle (Poor, Fair, Good, New)
	Totals:	\$ -	\$ -	\$ -	N/A

Road Maintenance Schedule - Multi Year Plan

	Street Name		Cost Estimates Based at current market rates	Condition Rating	Notes:
2026- 2027	Sutherland (Top)	Mill & Pave, Curbing, ADA Compliance	\$ 900,000.00	51.3	100,000 left over bond, CHIPS 185,000 = 615,000 total bonded.
	Schoen Place	Stone & Oil	\$ 20,000.00	42	Rounded and increased by 10,000 for drainage and milling
2026-2027 Estimated Total:			\$ 920,000.00		
2027- 2028	Sutherland (Bottom)	Mill & Pave, Curbing, ADA Compliance	\$ 675,000.00	51.3	
	Greenhill Lane	Stone & Oil	\$ 5,500.00	84	
	Courtenay Circle	Stone & Oil	\$ 11,500.00	87.46	
	Heatherhurst Dr.	Stone & Oil	\$ 6,500.00	87.73	
2027-2028 Estimated Total:			\$ 698,500.00		
2028- 2029	Sutherland (Bottom)	Mill & Pave, Curbing, ADA Compliance	\$ 675,000.00	51.3	
	Greenhill Lane	Stone & Oil	\$ 5,500.00	84	
	Courtenay Circle	Stone & Oil	\$ 11,500.00	87.46	
	Heatherhurst Dr.	Stone & Oil	\$ 6,500.00	87.73	
2028-2029 Estimated Total:			\$ 82,500.00		
2029- 2030	Sutherland (Bottom)	Mill & Pave, Curbing, ADA Compliance	\$ 675,000.00	51.3	
	Greenhill Lane	Stone & Oil	\$ 5,500.00	84	
	Courtenay Circle	Stone & Oil	\$ 11,500.00	87.46	
	Heatherhurst Dr.	Stone & Oil	\$ 6,500.00	87.73	
2029-2030 Estimated Total:			\$ 112,250.00		

Road Maintenance Schedule - Multi Year Plan

	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:
2030- 2031	Washington Ave.	Stone & Oil	\$ 7,000.00	83.15	Stone and Oiled in June of 2022
	Lincoln Ave.	Stone & Oil	\$ 9,750.00	91.61	Stone and Oiled in June of 2022
	Jackson Park	Surface treatment due - re-evalutae due to drainage issues & including Austin Pk. & Jackson Pk.	\$ 7,500.00	73	Austin/Jackson/Boughton > Rounded and increased by 5000 for drainage Austin Place could be in need of Mill and Pave at this time
	Austin Park	Surface treatment due - re-evalutae due to drainage issues & including Boughton & Jackson Pk.	\$ 7,250.00	84	
	Boughton Ave.	Surface treatment due - re-evalutae due to drainage issues & including Boughton & Austin Pk.	\$ 13,250.00	85.35	
2030-2031 Estimated Total:			\$ 44,750.00		
2031- 2032	Village Grove	Stone & Oil	\$ 2,500.00	92	
	Line St.	Stone & Oil	\$ 3,000.00	100	Mill & Pave completed in 2024
	Elm St.	Mill & Pave, Drainage, Curbing, ADA Compliance	\$ 150,000.00	76	
	Grove St.	Stone & Oil	\$ 10,500.00	86.39	Stone and Oiled in 2024
	E. Jefferson Circle	Stone & Oil	\$ 3,000.00	94	Stone and Oiled in 2024
2031-2032 Estimated Total:			\$ 169,000.00		
2032- 2033	South St.	Stone & Oil	\$ 20,000.00	100	Mill & Pave completed in 2025
	Wood St.	Stone & Oil	\$ 1,750.00	100	Mill & Pave completed in 2025
2032-2033 Estimated Total:			\$ 21,750.00		

Road Maintenance Schedule - Multi Year Plan (Previous)

	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:
2024- 2025	South St & Wood St.	Mill & Pave	\$ 750,000.00	62.10/69.00	
	Grove St.	Stone & Oil	\$ 4,800.00	86.39	
	E. Jefferson Circle	Stone & Oil	\$ 2,500.00	94	
2024-2025 Estimated Total:			\$ 757,300.00		
2025- 2026	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:
	Sutherland St.	Mill & Pave, curbing, ADA compliance improvments.	\$ 1,000,000.00	51.3	
	Elmbrook Dr.	Oil & Stone	\$ 4,000.00	69.62	
	Eastview Terrace	Oil & Stone	\$ 4,200.00	72.71	
2025-2026 Estimated Total:			\$ 1,008,200.00		
2026- 2027	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:
	Schoen Place	Oil & Stone	\$ 30,000.00	42	
	Greenhill Lane	Oil & Stone	\$ 13,000.00	84	
	Courtenay Circle	Oil & Stone		87.46	
Heatherhurst Dr.	Oil & Stone		87.73		
2026-2027 Estimated Total:			\$ 43,000.00		
2027- 2028	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:
	Church St.	Cores needed. Possible full reconstruction including drainage and curbing.	\$ 250,000.00	67	
	Locust St.	Cores needed. Possible full reconstruction including drainage and curbing.	\$ 350,000.00	68.45	
	Maple St.	Cores needed. Possible full reconstruction including drainage and curbing.	\$ 80,000.00	83	
Rand Place (All)	Cores needed. Mill and Pave. Include drainage inspections.	\$ 350,000.00	72.43		
2027-2028 Estimated Total:			\$ 1,030,000.00		

Road Maintenance Schedule - Multi Year Plan (Previous)

	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:	
2028- 2029	Washington Ave.	Oil & Stone	\$ 25,000.00	83.15		
	Lincoln Ave.	Oil & Stone		91.61		
	Jackson Park	Surface treatment due - re-evalutae due to drainage issues & including Austin Pk. & Jackson Pk.	\$ 13,000.00	73		
	Austin Park	Surface treatment due - re-evalutae due to drainage issues & including Boughton & Jackson Pk.		84		
	Boughton Ave.	Surface treatment due - re-evalutae due to drainage issues & including Boughton & Austin Pk.		85.35		
2028-2029 Estimated Total:			\$ 38,000.00			
2029- 2030	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:	
	Village Grove	Oil & Stone	\$ 3,500.00	92		
	Line St.	Oil & Stone	\$ 2,800.00	100		
	Elm St.	Mill & Pave, Drainage, Curbing, ADA Compliance	\$ 150,000.00	76		
2029-2030 Estimated Total:			\$ 156,300.00			
2030- 2031	Street Name	Scheduled Maintenance Type	Cost Estimates Based at current market rates	Condition Rating	Notes:	
2030-2031 Estimated Total:			\$ -			

Grant Projects										
Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Funding Source 3:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
Schoen Place	Canal Grant - Bank refurbishment - Matching Grant	\$ 600,000.00	Canalways	\$ 300,000.00						\$ 300,000.00
Archive Software	Digital Records Grant	\$ 25,000.00	NYS Archives	\$ 25,000.00						
Meeting Room Upgrades	Meeting sound and video upgrades	\$ 25,000.00	Dormitory Grant	\$ 25,000.00						
Sutherland Street	Sidwalks & Curb Ramps	\$ 700,000.00	Dormitory Grant	\$ 700,000.00						
										\$ -
Grant Projects		\$ 1,350,000.00	N/A	\$ 1,050,000.00	N/A	\$ -	N/A	\$ -	\$ -	\$ 300,000.00

Aspirational Projects										
Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Funding Source 3:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
Vehicle&Equip	Additional Vehicle	\$ 55,000.00							\$ 12,100.00	\$ 42,900.00
Vehicle&Equip	GEM Electrical Vehicle - Building Inspector & Parking Monitor	\$ 55,000.00								\$ 55,000.00
										\$ -
Aspirational		\$ 110,000.00	N/A	\$ -	N/A	\$ -	N/A	\$ -	\$ 12,100.00	\$ 97,900.00

KEY:

Climate Smart

Expenses Split w/ Sewer

Sewer Fund

ARPA

CHIPS-ETC.

Grants

Matching Grants

General Fund

KEY:

Climate Smart

Expenses Split w/ Sewer

Sewer Fund

ARPA

CHIPS-ETC.

Grants

Matching Grants

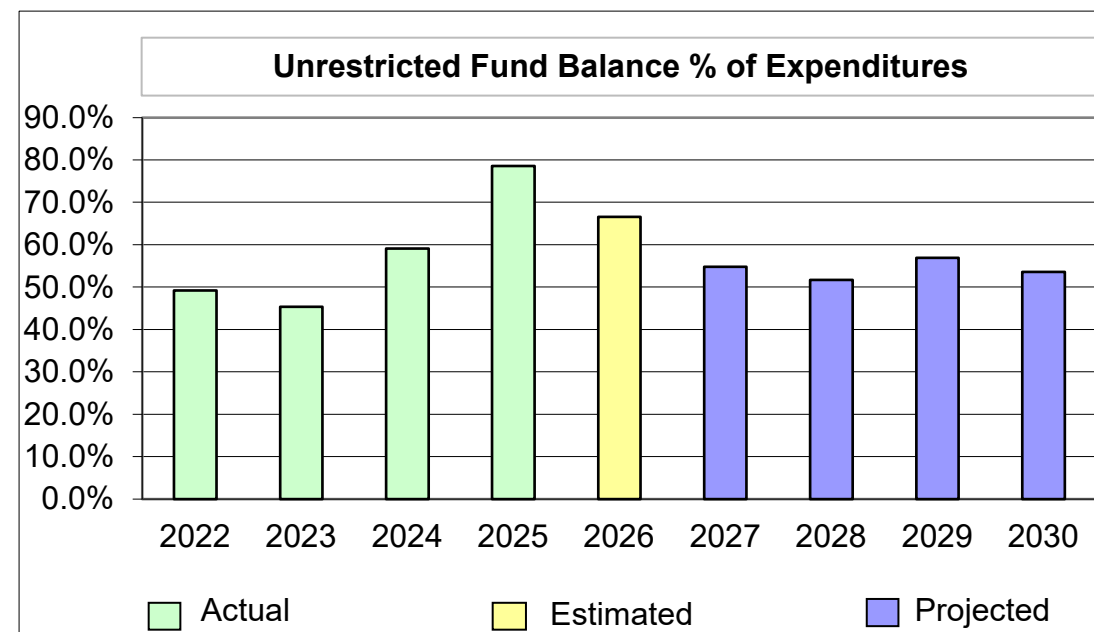
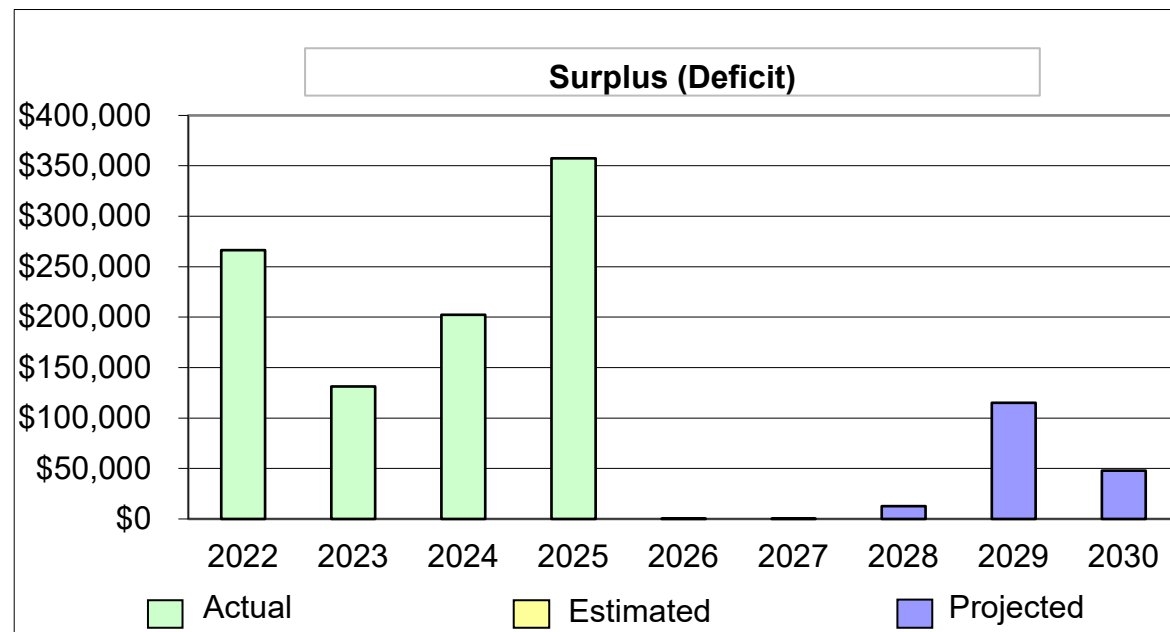
General Fund

Capital Projects

Project Name: (Priority Number)	Project Description & Details:	Cost Estimates At current market rates:	Funding Source 1:	Funding Amount 1:	Funding Source 2:	Funding Amount 2:	Funding Source 3:	Funding Amount 2:	Sewer Funds:	General Fund Amount Needed:
(1) Shop Bathroom/Generator	Toilets, laundry facility, lockers, and showers.	\$ 250,000.00	ARPA	\$ 50,000.00					\$ 187,500.00	\$ 12,500.00
(1) Roadwork (See schedule for prioritization)	South & Wood - Mill & Pave	\$ 850,000.00	Bond	\$ 750,000.00	Grant	\$ 100,000.00	Fund Balance	\$ 100,000.00		\$ -
										\$ -
Capital Projects		\$ 1,100,000.00	N/A	\$ 800,000.00	N/A	\$ 100,000.00	N/A	\$ 100,000.00	\$ 187,500.00	\$ 12,500.00

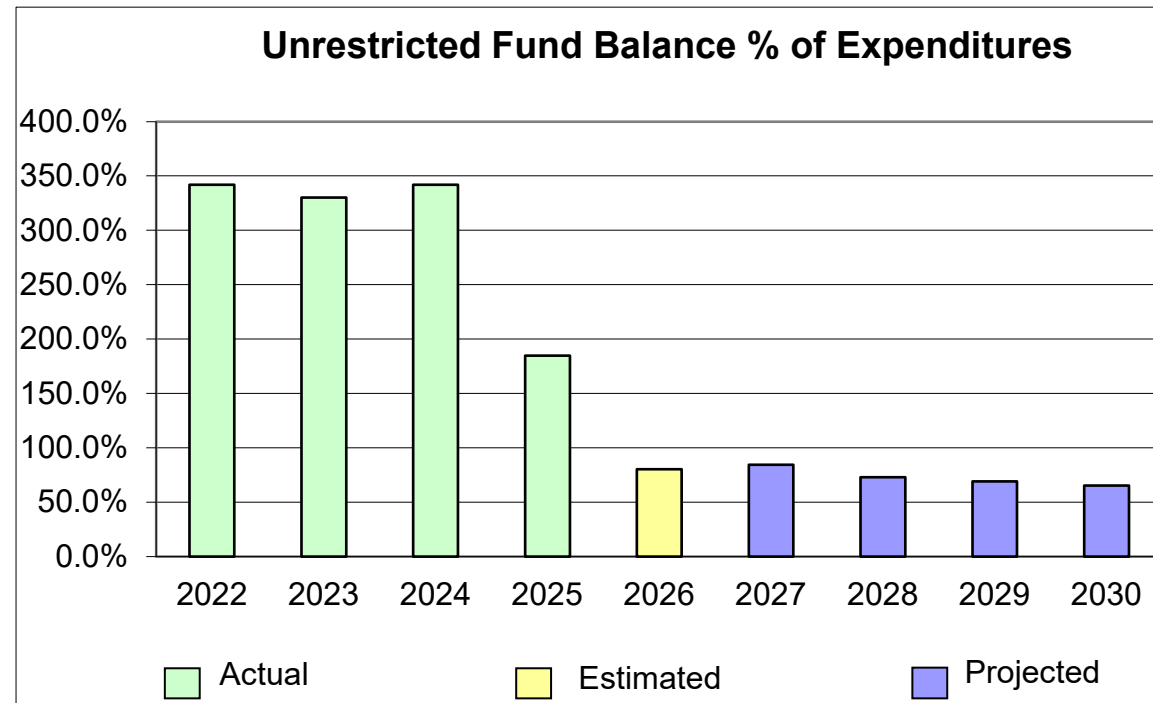
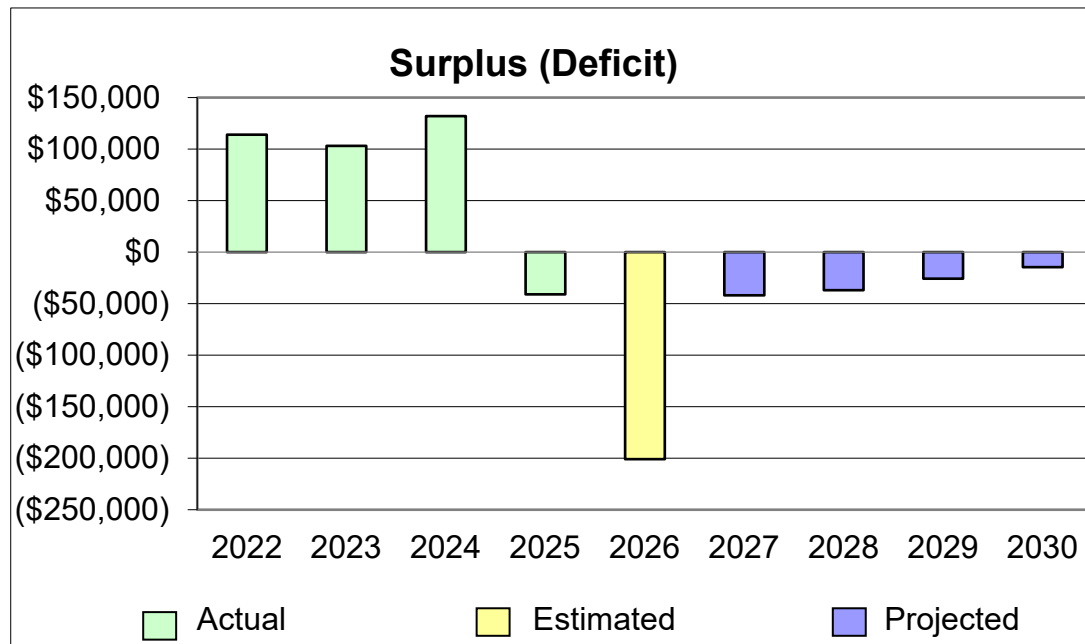
Village of Pittsford
Four Year Financial Plan, Fiscal Years 2025-2028
General Fund

	Actual				Estimated	Projected				Avg Ann Increase 2021-2022-	Assumptions				Description
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030		2026-2027	2027-2028	2028-2029	2029-2030	
Revenues															
Real Property Taxes	883,908	895,848	964,096	1,041,741	1,091,698	\$1,234,840	\$1,302,757	\$1,367,894	\$1,436,289	6%	15.0%	5.5%	5.0%	5.0%	
Sales and Use Tax	721,768	762,081	742,746	751,760	742,500	\$769,000	\$792,070	\$815,832	\$840,307	1%		3%	3%	3%	
State Aid	57,580	110,774	34,880	37,449	39,319	\$39,971	\$39,971	\$39,971	\$39,971	-9%		0%	0%	0%	
Federal Aid	0	17,527	58,818	60,401	0	\$0	\$0	\$0	\$0	N/A		0%	0%	0%	
Interfund Transfers	0	0	6,176	0	60,000	\$30,000	\$75,000	\$0	\$100,000	N/A		0%	0%	0%	
Other Revenue	68,174	89,018	111,933	236,862	156,601	\$117,101	\$150,000	\$225,000	\$200,000	23%					
Total Revenues and Other Sources	\$1,731,430	\$1,875,248	\$1,918,649	\$2,128,213	\$2,090,118	\$2,190,912	\$2,359,798	\$2,448,698	\$2,616,567	5%	5%	8%	4%	7%	
Expenditures															
Personal Services	541,719	577,568	568,872	584,046	650,106	613,397	637,933	663,450	689,988	5%		4.0%	4.0%	4.0%	
Equipment and Capital Outlay	7,907	78,014	101,270	47,378	30,000	27,800	39,000	50,000	74,700	40%					
Contractual	620,039	784,417	686,800	766,144	875,455	947,694	957,171	995,458	1,035,277	9%		1.0%	4.0%	4.0%	
Debt Service (Principal and Interest)	89,174	88,299	87,424	99,012	36,034	136,055	237,255	237,255	237,255	-20%					
Employee Benefits	206,079	215,489	271,771	274,244	312,183	329,076	358,693	387,388	418,379	11%		9%	8%	8%	
Interfund Transfers	0	0	0	0	186,340	136,890	117,000	-	113,000	N/A		0.0%	0.0%	0.0%	
Total Expenditures and Other Uses	\$1,464,918	\$1,743,787	\$1,716,137	\$1,770,824	\$2,090,118	\$2,190,912	\$2,347,052	\$2,333,552	\$2,568,599	4%	4%	7%	-1%	10%	
Surplus (Deficit)	\$266,512	\$131,462	\$202,512	\$357,389	\$0	\$0	\$12,746	\$115,146	\$47,968						
Budgetary Reserves															
Fund Equity, Beg. of Year	618,988	885,337	1,016,798	1,219,310	1,576,699	1,576,699	1,576,700	1,589,445	1,704,591						
Fund Equity, End of Year	885,337	1,016,798	1,219,310	1,576,699	1,576,699	1,576,700	1,589,445	1,704,591	1,752,560						
Nonspendable and Restricted Fund Balance	164,054	226,096	204,982	185,244	185,244	376,337	376,337	376,337	376,337						
Unrestricted Fund Balance	\$721,283	\$790,702	\$1,014,328	\$1,391,455	\$1,391,455	\$1,200,362	\$1,213,108	\$1,328,254	\$1,376,222						
Unrestricted Fund Balance % of Expenditures	49.2%	45.3%	59.1%	78.6%	66.6%	54.8%	51.7%	56.9%	53.6%						



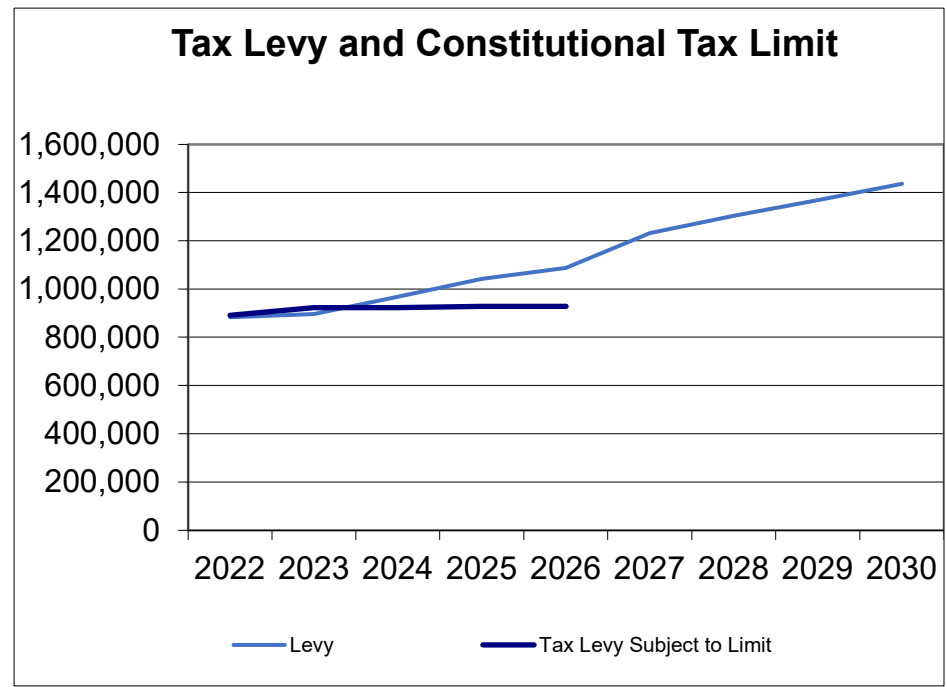
Village of Pittsford
Four Year Financial Plan, Fiscal Years 2025-2028
Sewer Fund

	Actual				Estimated	Projected				Avg Ann Increase	Actual- present Assumptions				Description
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2020-2021	2026-2027	2027-2028	2028-2029	2029-2030	
Revenues															
Sewer Rents	277,042	286,695	310,616	261,412	332,946	317,000	342,360	369,749	399,329	5%	5.0%	8%	8%	8%	
Interest and Earnings	683	13,268	38,849	45,645	12,500	15,000	15,450	15,914	16,391	107%		3%	3%	3%	
Other				7,141	270,000	1,900	30,000	-	32,000						
Total Revenues and Other Sources	\$277,725	\$299,963	\$349,465	\$314,198	\$615,446	\$333,900.00	\$387,810	\$385,662	\$447,720	22%	-46%	16%	-1%	16%	
Expenditures															
Personal Services	94,146	112,900	121,376	135,740	204,672	169,979	175,079	180,331	185,741	21%		3%	3%	3%	
Equipment and Capital Outlay	0	0	0	0	302,530	2,200	3,000	2,000	2,000	N/A					
Contractual	16,257	20,539	25,413	142,854	100,160	108,510	112,850	117,364	122,059	58%		4%	4%	4%	
Debt Service (Principal and Interest)	0	0	0	0	3,715	3,715	4,000	4,000	4,000	N/A					
Employee Benefits	53,330	63,400	70,534	76,540	96,295	91,664	99,913	107,906	116,539	16%		9%	8%	8%	
Interfund Transfers					108,900	-	30,000		32,000						
Total Expenditures and Other Uses	\$163,733	\$196,839	\$217,323	\$355,134	\$816,272	\$376,067.87	\$424,842	\$411,602	\$462,339	49%	-54%	13%	-3%	12%	
Surplus (Deficit)	\$113,992	\$103,124	\$132,142	(\$40,936)	(\$200,825)	(\$42,167.87)	(\$37,032)	(\$25,940)	(\$14,619)						
Budgetary Reserves															
Fund Equity, Beg. of Year	1,167,478	1,281,470	1,384,594	1,516,736	1,475,800	1,516,736	1,474,568	1,437,536	1,411,596						
Fund Equity, End of Year	1,281,470	1,384,594	1,516,736	1,475,800	1,516,736	1,474,568	1,437,536	1,411,596	1,396,977						
Nonspendable and Restricted Fund Balance	721,229	734,497	773,346	818,990	773,346	1,157,531	1,127,531	1,127,531	1,095,531						
Unrestricted Fund Balance	\$560,241	\$650,097	\$743,390	\$656,810	\$656,810	\$317,037	\$310,005	\$284,065	\$301,446						
Unrestricted Fund Balance % of Expenditures	342.2%	330.3%	342.1%	184.9%	80.5%	84.3%	73.0%	69.0%	65.2%						



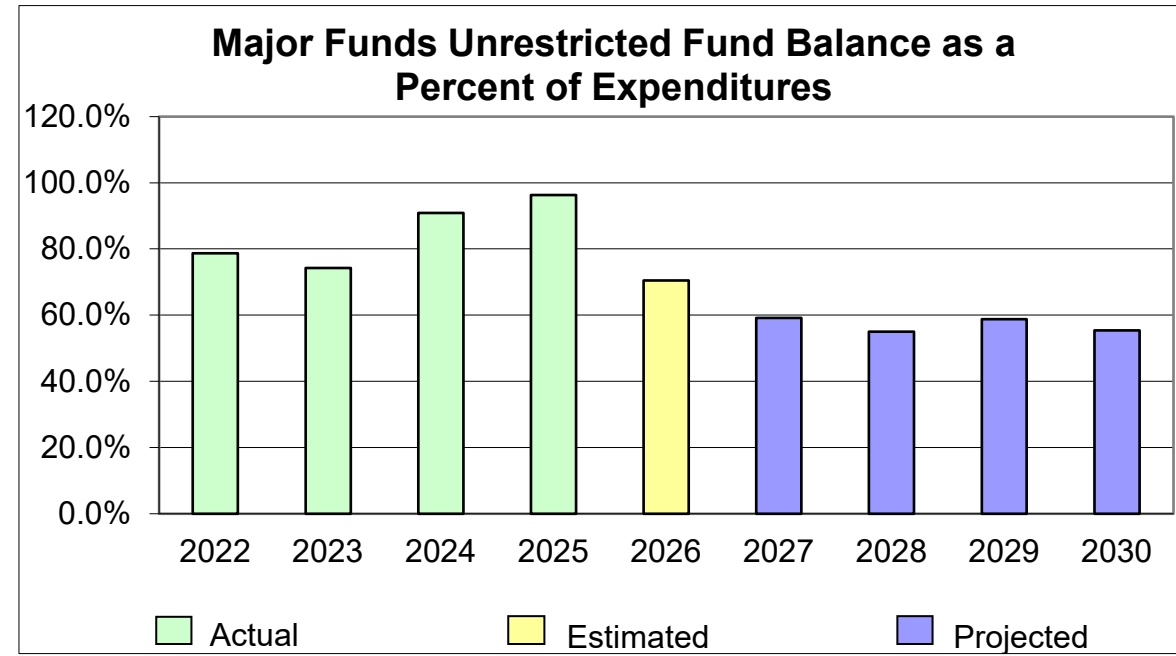
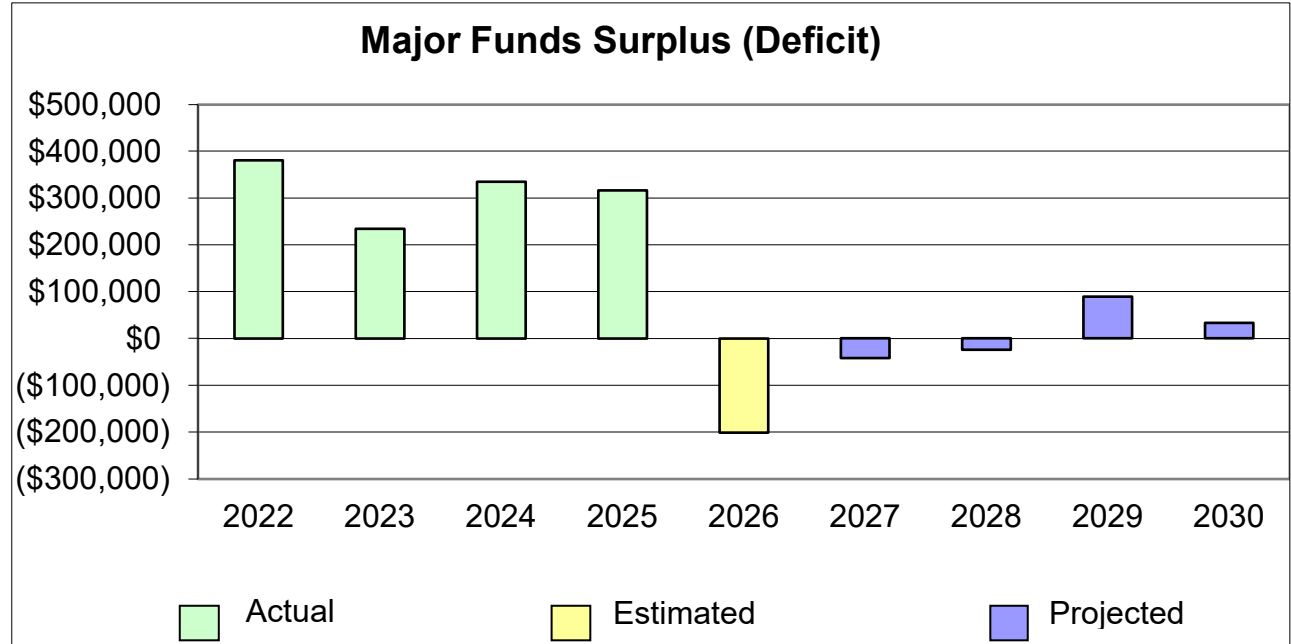
Village of Pittsford
Four Year Financial Plan, Fiscal Years 2025-2028
Levy and Employment (Levy data need only be entered for local governments covered by the Constitutional Tax Limit)

	Actual				Estimated	Projected				Avg Ann Increase	Assumptions					Description	
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030		2020-present	2026-2027	2027-2028	2028-2029	2029-2030		
Levy and Assessed Value / Rate																	
Levy	883,698	896,604	967,575	1,041,741	1,087,198	1,231,840	1,302,757	1,367,894	1,436,289	5%	15.0%	5.5%	5%	5%			
Assessed Value of Taxable Property	187,224,244	189,958,518	191,004,982	191,961,672	190,903,943	188,067,238	189,947,910	191,847,389	193,765,863	0%		1%	1%	1%			
Tax Rate per \$1,000 of Assessed Value	4.72	4.72	5.07	5.43	5.6950	6.55	6.86	7.13	7.41	5%	---	---	---	---			Calculated (Levy/Assessed Value)
Full Value and FV Rate																	
Equalization Rate (available from ORPS) (Counties enter 1)	0.91	0.82	0.72	0.66	0.57					-11%	---	---	---	---			Based on approximate assessments as a percent of full value
Full Market Value of Taxable Property	205,740,927	231,656,729	265,284,697	290,851,018	334,919,198					13%	---	---	---	---			Calculated (AV/Equalization Rate)
Tax Rate per \$1000 of Full Value	4.30	3.87	3.65	3.58	3.25					-7%	---	---	---	---			Calculated (Levy/Full Value)
Tax Limit																	
Property Tax Limit	891,947	921,946	921,946	928,365	928,365					1%	---	---	---	---			Based on calculation (CTL=2% of full value 5-yr rolling avg)
Exclusions to Tax Limit	0	0	0	0	0					N/A	---	---	---	---			Based on projected exclusions
Tax Levy Subject to Limit	891,947	921,946	921,946	928,365	928,365					1%	---	---	---	---			Calculated (Levy minus Exclusions)
Number of Employees	13	13	14	14	14					2%							
Total Debt Service	89,174	88,299	93,525	93,525	36,034					-20%							



**Village of Pittsford
Four Year Financial Plan, Fiscal Years 2025-2028
Major Fund Summary**

	Actual				Estimated	Projected			
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
General Fund									
Revenues and Other Sources	\$1,731,430	\$1,875,248	\$1,918,649	\$2,128,213	\$2,090,118	\$2,190,912	\$2,359,798	\$2,448,698	\$2,616,567
Expenditures and Other Uses	\$1,464,918	\$1,743,787	\$1,716,137	\$1,770,824	\$2,090,118	\$2,190,912	\$2,347,052	\$2,333,552	\$2,568,599
Surplus (Deficit)	\$266,512	\$131,462	\$202,512	\$357,389	\$0	\$0	\$12,746	\$115,146	\$47,968
Unrestricted Fund Balance	\$721,283	\$790,702	\$1,014,328	\$1,391,455	\$1,391,455	\$1,200,362	\$1,213,108	\$1,328,254	\$1,376,222
Sewer Fund									
Revenues and Other Sources	\$277,725	\$299,963	\$349,465	\$314,198	\$615,446	\$333,900	\$387,810	\$385,662	\$447,720
Expenditures and Other Uses	\$163,733	\$196,839	\$217,323	\$355,134	\$816,272	\$376,068	\$424,842	\$411,602	\$462,339
Surplus (Deficit)	\$113,992	\$103,124	\$132,142	(\$40,936)	(\$200,825)	(\$42,168)	(\$37,032)	(\$25,940)	(\$14,619)
Unrestricted Fund Balance	\$560,241	\$650,097	\$743,390	\$656,810	\$656,810	\$317,037	\$310,005	\$284,065	\$301,446
All Major Funds									
Revenues and Other Sources	\$2,009,155	\$2,175,211	\$2,268,114	\$2,442,411	\$2,705,564	\$2,524,812	\$2,747,608	\$2,834,360	\$3,064,287
Expenditures and Other Uses	\$1,628,651	\$1,940,626	\$1,933,460	\$2,125,958	\$2,906,389	\$2,566,980	\$2,771,894	\$2,745,153	\$3,030,938
Surplus (Deficit)	\$380,504	\$234,586	\$334,654	\$316,453	(\$200,825)	(\$42,168)	(\$24,287)	\$89,207	\$33,349
Unrestricted Fund Balance	\$1,281,524	\$1,440,799	\$1,757,718	\$2,048,265	\$2,048,265	\$1,517,400	\$1,523,113	\$1,612,320	\$1,677,669
Unrestricted Fund Balance % of Expenditures	78.7%	74.2%	90.9%	96%	70%	59.1%	54.9%	58.7%	55.4%



DRAFT - Tentative Budget
2026-2027

Updated 2/13/2026

New Items	To be removed	revenue increase	5.5%
Expenses split with sewer	Revenue Changed		

GENERAL FUND (A)		2024-2025	2025-2026 Budget	2025-2026 Earned thru 11/2025	2026-2027	
Real Property Taxes	1001					
Property Taxes		\$ 1,041,741	\$ 1,087,197.96	\$ 1,087,197.96	\$ 1,231,840.40	
Total Real Property Taxes		\$ 1,041,741	\$ 1,087,197.96	\$ 1,087,197.96	\$ 1,231,840.40	\$ 1,234,840.40
Real Property Tax Items						
In Lieu of Taxes	1081	\$ -	\$ -	\$ -	\$ -	
Interest and Penalties on Taxes	1090	\$ 5,901	\$ 4,500.00	\$ 2,023.56	\$ 3,000.00	
Total Real Property Tax Items		\$ 5,901	\$ 4,500.00	\$ 2,023.56	\$ 3,000.00	
Non-Property Tax Items	1100					
Sales Tax		\$ 702,314	\$ 690,000.00	\$ 360,756.23	\$ 715,000.00	
Gross Receipts from Utilities		\$ 34,445	\$ 35,000.00	\$ 577.76	\$ 36,500.00	
Franchise Fees		\$ 15,001	\$ 17,500.00	\$ 6,915.25	\$ 17,500.00	
Total Non-Property Tax Items		\$ 751,759.78	\$ 742,500.00	\$ 368,249.24	\$ 769,000.00	
Department Income						
Clerk Fees	1255	\$ 8,114	\$ 6,500.00	\$ 3,297.11	\$ 7,000.00	
Zoning Fees	2110	\$ 3,265	\$ 2,500.00	\$ 1,945.00	\$ 4,000.00	
Total Departmental Income		\$ 11,378.66	\$ 9,000.00	\$ 5,242.11	\$ 11,000.00	
Use of Money and Property	2401					
Interest on General Accounts		\$ 59,337	\$ 15,000.00	\$ 20,565.11	\$ 18,500.00	
Interest on General Reserve CD		\$ 7,368	\$ 6,500.00	\$ -	\$ 8,500.00	
Rental on Real Property	2410	\$ 101	\$ 101.00	\$ -	\$ 101.00	
Total Use of Money and Property		\$ 66,806	\$ 21,601.00	\$ 20,565.11	\$ 27,101.00	
Licenses and Permits	2500					
Building Permits		\$ 46,033	\$ 22,000.00	\$ 15,433.57	\$ 28,000.00	
Rental Registry		\$ 16,680	\$ 15,000.00	\$ 1,610.00	\$ 15,000.00	
Building Permits - Other		\$ 825	\$ 3,000.00	\$ -	\$ 1,500.00	
Total Licenses and Permits		\$ 63,538	\$ 40,000.00	\$ 17,043.57	\$ 44,500.00	

DRAFT - Tentative Budget
2026-2027

Updated 2/13/2026

New Items	To be removed	revenue increase	5.5%
Expenses split with sewer	Revenue Changed		

GENERAL FUND (A)	2024-2025	2025-2026 Budget	2025-2026 Earned thru 11/2025	2026-2027
Fines and Forfeitures				
Parking Fines	2610 \$ 3,650	\$ 7,500.00	\$ 1,575.00	\$ 6,000.00
Total Fines and Forfeitures	\$ 3,650	\$ 7,500.00	\$ 1,575.00	\$ 6,000.00
Sale of Property & Compensation				
Sales of Scrap Metals	2665 \$ -	\$ 500.00	\$ -	\$ 500.00
Sale of Equipment	\$ -	\$ 77,000.00	\$ 45,450.00	\$ 27,000.00
Insurance Recoveries	\$ -	\$ -	\$ -	\$ -
Total Sale of Property & Compensation	\$ -	\$ 77,500.00	\$ 45,450.00	\$ 27,500.00
Miscellaneous Local Sources	2770			
Refund of Prior Years Expenditures	\$ 68,321	\$ -	\$ -	\$ -
Donor/Misc Money	\$ 33,852	\$ 1,000.00	\$ 1,513.09	\$ 1,000.00
Total Misc Monies	\$ 102,173	\$ 1,000.00	\$ 1,513.09	\$ 1,000.00
State Aid	3000			
NYS General Purpose Aid	\$ 9,319	\$ 9,319.00	\$ 9,971.00	\$ 9,971.00
Mortgage Tax	\$ 28,130	\$ 30,000.00	\$ -	\$ 30,000.00
CHIPS	\$ -	\$ -	\$ -	\$ -
Federal (ARPA)	\$ 60,401	\$ -	\$ -	\$ -
Total State Aid	\$ 97,850	\$ 39,319.00	\$ 9,971.00	\$ 39,971.00
Interfund Transfer				
Interfund Transfer / Reserves	5031 \$ -	\$ 60,000.00	\$ -	\$ 30,000.00
Total Interfund Transfers	\$ -	\$ 60,000.00	\$ -	\$ 30,000.00
Total Anticipated Genl Fund Revenues	\$ 2,144,797	\$ 2,090,117.96	\$ 1,558,830.64	\$ 2,190,912.40

Total Revenue needed to Balance \$ -

GENERAL FUND (A) Appropriations	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 Expended	2026-2027 Tentative	Change %	Notes	Sewer Split Totals 22%	Total Expense
Village Board - 1010									
Personnel Services	\$ 24,700.00	\$ 25,433.00	\$ 25,617.00	\$ 19,924.32	\$ 26,642.00	4%		\$ 2,826.00	
Conferences	\$ 271.87	\$ 3,440.93	\$ 2,000.00	\$ 1,631.47	\$ 2,000.00	0%			
Total Village Board	\$ 24,971.87	\$ 28,873.93	\$ 27,617.00	\$ 21,555.79	\$ 28,642.00	4%			
Mayor - 1210									
Personnel Services	\$ 12,103.48	\$ 12,466.68	\$ 12,558.00	\$ 9,417.93	\$ 13,060.00	4.0%		\$ 4,160.00	
Conferences	\$ 1,500.00	\$ 1,603.60	\$ 1,500.00	\$ 116.46	\$ 1,500.00	0%			
Total Mayor	\$ 13,603.48	\$ 14,070.28	\$ 14,058.00	\$ 9,534.39	\$ 14,560.00	3.6%			
Treasurer - 1325									
Personnel Services	\$ 56,136.61	\$ 61,575.33	\$ 86,074.00	\$ 27,061.16	\$ 74,000.00	-14.03%		\$ 30,985.57	
Total Treasurer	\$ 56,136.61	\$ 61,575.33	\$ 86,074.00	\$ 27,061.16	\$ 74,000.00	-14.03%			
Clerk - 1410									
Personnel Services	\$ 63,886.07	\$ 67,183.37	\$ 75,632.00	\$ 37,955.94	\$ 95,000.00	26%	Village Office Personnel	\$ 30,727.86	
Equipment	\$ 8,078.84	\$ 6,139.78	\$ 8,970.00	\$ 6,329.82	\$ 7,800.00	-13%	Computer replacement, New Desks	\$ 2,200.00	\$ 10,000.00
Newsletters	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	0%			
Copies & Rentals	\$ 3,762.91	\$ 3,827.69	\$ 5,850.00	\$ 1,588.30	\$ 6,850.00	17%		\$ 1,650.00	\$ 8,500.00
Insurance	\$ 48,671.53	\$ 40,653.10	\$ 42,900.00	\$ 44,937.94	\$ 44,850.00	5%	Comm, Crime, Public Officials - Est. Rec.	\$ 12,650.00	\$ 57,500.00
Supplies	\$ 6,123.23	\$ 7,431.97	\$ 4,500.00	\$ 4,741.36	\$ 5,460.00	21%		\$ 1,540.00	\$ 7,000.00
Software Support	\$ 21,459.80	\$ 24,316.66	\$ 12,500.00	\$ 27,485.69	\$ 32,000.00	156%		\$ 7,260.00	Actual / 22%
CPA & Financial Support	\$ 7,477.16	\$ 6,675.15	\$ 4,680.00	\$ 4,381.50	\$ 5,070.00	8%	Contracted Services	\$ 1,430.00	\$ 6,500.00
Website	\$ 2,416.80	\$ 1,885.10	\$ 3,900.00	\$ 2,561.81	\$ 4,290.00	10%		\$ 1,210.00	\$ 5,500.00
Payroll Services (Contracted Services)	\$ 7,634.12	\$ 4,079.81	\$ 5,070.00	\$ 2,265.65	\$ 4,680.00	-8%	Payroll Company	\$ 1,320.00	\$ 6,000.00
Miscellaneous	\$ 3,763.61	\$ 1,290.32	\$ 3,750.00	\$ 3,302.96	\$ 4,000.00	7%			
Advertising	\$ 2,101.68	\$ 3,149.99	\$ 1,300.00	\$ 1,739.80	\$ 2,500.00	92%			
Code Updates	\$ 1,195.00	\$ 4,075.00	\$ 5,000.00	\$ 50.00	\$ 5,000.00	0%			
Conferences	\$ 4,686.29	\$ 5,164.73	\$ 7,000.00	\$ 2,513.74	\$ 6,500.00	-7%			
Postage	\$ 1,128.01	\$ 4,639.63	\$ 3,250.00	\$ 996.38	\$ 3,250.00	0%			
VLG Dues/Contracts	\$ 12,552.44	\$ 19,298.93	\$ 16,000.00	\$ 11,856.98	\$ 17,000.00	6%			
Total Clerk Services	\$ 194,937.49	\$ 199,811.23	\$ 201,302.00	\$ 152,707.87	\$ 245,250.00	22%			

GENERAL FUND (A)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 Expended	2026-2027 Tentative	Change %	Notes	Sewer Split Totals	Total Expense
Law - 1420									
Contractual Expenses - Osborne - Mur	\$ 93,925.32	\$ 109,483.37	\$ 95,000.00	\$ 54,142.77	\$ 94,500.00	-1%	Estimate Received	\$ 5,000.00	Est.
Contractual Expenses - Osborne - HPE	\$ 20,757.00	\$ 16,632.00	\$ 24,000.00	\$ 15,757.50	\$ 24,000.00	0%	Estimate Received		
Contractual Expenses - Zoghlin - PZBA	\$ 17,912.00	\$ 17,600.00	\$ 21,600.00	\$ 9,000.00	\$ 21,600.00	0%	Estimate Received		
Contractual Expenses - Osborne Litiga	\$ 2,967.00	\$ 1,023.00	\$ 5,000.00	\$ 99.00	\$ 5,000.00	0%			
Contractual Expenses - Osborne - PCF	\$ 2,887.50	\$ 1,699.50	\$ 2,000.00	\$ -	\$ 2,000.00	0%			
Contractual Expenses - Zoghlin -misc.	\$ 20,749.35	\$ 13,638.69	\$ 10,000.00	\$ -	\$ 9,000.00	-10%			
Contractual Expenses - Hodgson	\$ 11,000.00	\$ 20,530.05	\$ 12,000.00	\$ 1,887.00	\$ 12,000.00	0%			
Contractual Expenses - General Labor	\$ 5,296.00	\$ 10,428.00	\$ 10,000.00	\$ 2,343.00	\$ 7,500.00	-25%	Union Negotiations		
Contractual Expenses - Misc.	\$ 3,405.17	\$ -	\$ 5,000.00	\$ 7,721.81	\$ 6,000.00	20%			
Total Law	\$ 178,899.34	\$ 191,034.61	\$ 184,600.00	\$ 90,951.08	\$ 181,600.00	-2%			
Engineer - 1440									
Contractual Expenses - General	\$ 3,080.00	\$ 9,305.00	\$ 15,000.00	\$ 31,346.00	\$ 15,000.00	0%			
Contractual Expenses - Sutherland	\$ -	\$ -	\$ -	\$ -	\$ -	0%			
DPW Addition ARPA	\$ -	\$ 26,372.50	\$ -	\$ -	\$ -	0%			
South and Wood Street	\$ 36,920.00	\$ -	\$ -	\$ -	\$ -	\$ -			
Total Engineer	\$ 40,000.00	\$ 35,677.50	\$ 15,000.00	\$ 31,346.00	\$ 15,000.00	0%			
Elections - 1450									
Personal Services	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	0%	Election Services		
Total Elections	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	0%			
Records Management - 1460									
Personnel Services	\$ 14,842.78	\$ 18,569.65	\$ 18,500.00	\$ 16,771.44	\$ 22,310.00	21%	Records Mgmt Clerk		
Contractual	\$ 871.41	\$ 593.43	\$ 1,030.00	\$ 50.00	\$ 1,080.00	5%	Conferences / Digitizing Services / Shelving	\$ 220.00	\$ 1,300.00
Software	\$ 2,000.00	\$ 2,474.65	\$ 3,510.00	\$ 2,660.25	\$ 3,510.00	0%	Software Support	\$ 990.00	\$ 4,500.00
Total Records Management	\$ 17,714.19	\$ 21,637.73	\$ 23,040.00	\$ 19,481.69	\$ 26,900.00	17%			
Buildings - 1620									
Personnel Services	\$ 4,336.96	\$ 2,236.48	\$ 5,115.00	\$ 2,455.97	\$ -	-100%	DPW crew		
Village Hall	\$ 23,985.35	\$ 110,180.14	\$ 25,000.00	\$ 27,850.96	\$ 30,000.00	20%			
Utilities	\$ 16,700.00	\$ 22,881.89	\$ 12,250.00	\$ 8,845.39	\$ 15,600.00	27%		\$ 4,400.00	\$ 20,000.00
Telephone	\$ 7,000.00	\$ 6,753.90	\$ 5,710.00	\$ 2,915.73	\$ 5,710.00	0%		\$ 1,540.00	\$ 7,250.00
Heating Fuel	\$ 4,086.31	\$ 363.86	\$ 5,500.00	\$ -	\$ -	-100%		\$ -	\$ -
VH/Cleaning	\$ 7,350.38	\$ 9,158.43	\$ 8,240.00	\$ 1,662.00	\$ 8,240.00	0%		\$ 1,760.00	\$ 10,000.00
Refuse	\$ 2,017.96	\$ 641.36	\$ 1,000.00	\$ 992.52	\$ 2,000.00	100%			
Village Hall Fire	\$ 38,633.00	\$ -	\$ -	\$ -	\$ -				
Total Buildings Expenses	\$ 104,109.96	\$ 152,216.06	\$ 62,815.00	\$ 44,722.57	\$ 61,550.00	-2%			

GENERAL FUND (A)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 Expended	2026-2027 Tentative	Change %	Notes	Sewer Split Totals	Total Expense
Special Items - 1900									
Property Taxes/Assessments	\$ -	\$ 632.46	\$ 500.00	\$ -	\$ 675.00	35%			
Shared SVC Town/School	\$ 6,100.00	\$ 5,982.85	\$ 7,193.00	\$ -	\$ -	-100%			
GIS Collaborative	\$ -	\$ 3,599.00	\$ 4,500.00	\$ -	\$ 4,500.00	0%			
Contractual - Grant Writers	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	-100%			
Contingency Account	\$ -	\$ -	\$ 37,251.96	\$ -	\$ 35,429.39	-5%			
Total Special Items	\$ 6,100.00	\$ 10,214.31	\$ 64,444.96	\$ -	\$ 40,604.39	-37%			
Total General Government Support									
Public Safety									
On-Street Parking - 3320								Parking Monitor	
Personnel Services	\$ 15,000.00	\$ 18,624.32	\$ 20,000.00	\$ 12,127.50	\$ 25,000.00	25%			
Contractual Expenses	\$ 1,216.63	\$ 1,261.53	\$ 1,800.00	\$ 674.50	\$ 1,800.00	0%			
Total On-Street Parking	\$ 16,216.63	\$ 19,885.85	\$ 21,800.00	\$ 12,802.00	\$ 26,800.00	23%			
Safety Inspection - 3620								Building Inspector	
Personnel Services	\$ 57,000.00	\$ 62,520.59	\$ 61,000.00	\$ 35,009.10	\$ 67,613.00	11%			
Conferences and Dues	\$ 2,163.46	\$ 2,151.94	\$ 2,500.00	\$ 1,673.10	\$ 2,500.00	0%			
Total Safety Inspection	\$ 59,163.46	\$ 64,672.53	\$ 63,500.00	\$ 36,682.20	\$ 70,113.00	10%			
Total Public Safety	\$ 75,380.09	\$ 84,558.38	\$ 85,300.00	\$ 49,484.20	\$ 96,913.00	14%			

GENERAL FUND (A)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 Expended	2026-2027 Tentative	Change %	Notes	Sewer Split Totals	Total Expense
Street Maintenance - 5110									
Administration	\$ 42,000.00	\$ 48,717.51	\$ 56,006.00	\$ 37,020.46	\$ 48,672.00	-13%	Superintendent		
Roads Personnel	\$ 42,862.98	\$ 18,124.64	\$ 50,547.00	\$ 12,119.58	\$ 298,000.00	490%	Total DPW Salaries to be Disbursed	\$ 60,000.00	
Vehicles	\$ -	\$ -	\$ 30,000.00	\$ 200,000.00	\$ 20,000.00	-33%	Multi-Year Plan		
New Equipment	\$ 3,190.69	\$ 53,701.04	\$ -	\$ -		100%			
Vehicle & Equipment Repairs / Maintenance	\$ 32,801.96	\$ 32,425.02	\$ 25,000.00	\$ 25,383.47	\$ 50,000.00	100%	Fleet Maintenance		
Road Work	\$ 21,027.47	\$ -	\$ 25,000.00	\$ -	\$ 27,500.00	10%	Contractors, VW surface maintenance		
Asphalt	\$ 4,277.35	\$ 6,616.05	\$ 9,000.00	\$ 329.53	\$ 9,000.00	0%			
Supplies	\$ 5,196.86	\$ 9,039.66	\$ 8,000.00	\$ 832.23	\$ 7,500.00	-6%	Barricades, Signage, speed humps		
Rentals	\$ 4,089.57	\$ -	\$ 7,000.00	\$ 401.00	\$ 6,500.00	-7%			
Total Street Maintenance	\$ 155,446.88	\$ 168,623.92	\$ 210,553.00	\$ 276,086.27	\$ 467,172.00	122%			
Chips - 5112									
Chips Personnel									
Chips Equipment & Vehicles	\$ 65,000.00	\$ -	\$ -	\$ -		0%			
Chips Road Work	\$ 25,000.00	\$ -	\$ -	\$ -		0%			
Chips Contractual		\$ -	\$ -	\$ -		0%			
Total Chips	\$ 90,000.00	\$ -	\$ -	\$ -		100%			

GENERAL FUND (A)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 Expended	2026-2027 Tentative	Change %	Notes	Sewer Split Totals	Total Expense
Garage and DPW - 5132									
Personnel Services	\$ 56,765.90	\$ 53,913.77	\$ 66,942.00	\$ 33,011.58	\$ -	-100%	DPW Crew		
Paid Time Off	\$ 26,953.64	\$ 19,817.96	\$ 35,000.00	\$ 18,185.37	\$ 35,000.00	0%			
Contractual	\$ 29,939.69	\$ 21,840.99	\$ 30,750.00	\$ 16,588.10	\$ 30,750.00	0%	Vendor items, phone, drug testing, clothing benefits		
Utilities	\$ 8,639.21	\$ 16,300.74	\$ 6,000.00	\$ 6,094.19	\$ 7,000.00	17%			
Tools	\$ 2,024.61	\$ 139.90	\$ 1,500.00	\$ -	\$ 1,000.00	-33%			
Diesel Fuel	\$ 7,051.06	\$ 5,275.79	\$ 7,500.00	\$ 3,988.35	\$ 7,500.00	0%			
Gasoline	\$ 7,093.76	\$ 5,878.35	\$ 9,500.00	\$ 2,321.65	\$ 8,500.00	-11%			
Highway Garage Maintenance	\$ 3,474.69	\$ 12,987.00	\$ 35,000.00	\$ 1,921.50	\$ 15,000.00	-57%			
Total Garage and DPW	\$ 141,942.56	\$ 136,154.50	\$ 192,192.00	\$ 82,110.74	\$ 104,750.00	-23%			
Snow Removal - 5142									
Personnel Services	\$ 10,302.18	\$ 21,114.90	\$ 12,149.00	\$ 3,743.66	\$ -	-100%	DPW crew		
Road Salt	\$ -	\$ 8,048.08	\$ 9,500.00	\$ 11,611.80	\$ 12,500.00	32%	Salt contract		
Equipment / Supplies	\$ 1,539.38	\$ 1,116.60	\$ 4,250.00	\$ 187.96	\$ 4,250.00	0%	Plow Blades		
Total Snow Removal	\$ 11,841.56	\$ 30,279.58	\$ 25,899.00	\$ 15,543.42	\$ 16,750.00	-35%			
Street Lighting - 5182									
Personnel Services	\$ 2,000.00	\$ 1,319.44	\$ 2,359.00	\$ 402.27	\$ -	-100%	DPW crew		
VLG Wide St. Lighting	\$ 41,308.17	\$ 56,329.71	\$ 43,500.00	\$ 31,272.54	\$ 45,500.00	5%	RGE - Usage		
Lighting Repairs	\$ 10,492.60	\$ 1,101.00	\$ 10,500.00	\$ -	\$ 10,000.00	-5%	Contractual		
Lighting Supplies	\$ 3,699.23	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	0%	new poles, bulbs, ballasts, globes, photoeyes		
Total Street Lighting	\$ 57,500.00	\$ 58,750.15	\$ 63,359.00	\$ 31,674.81	\$ 62,500.00	-1%			
Sidewalks - 5410									
Personnel Services	\$ 8,069.30	\$ 2,115.71	\$ 9,516.00	\$ 1,344.42	\$ -	-100%	DPW crew		
Sidewalk Replacement	\$ 2,426.21	\$ -	\$ 5,500.00	\$ -	\$ 5,500.00	0%			
Sidewalk Supplies	\$ 1,055.00	\$ -	\$ 5,500.00	\$ -	\$ 5,500.00	0%			
Equipment Rental	\$ 4,949.00	\$ 1,141.30	\$ 5,200.00	\$ 2,373.50	\$ 5,000.00	-4%	Equipment Rental		
Total Sidewalk	\$ 16,499.51	\$ 3,257.01	\$ 25,716.00	\$ 3,717.92	\$ 16,000.00	-38%			

Total Transportation

GENERAL FUND (A)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 Expended	2026-2027 Tentative	Change %	Notes	Sewer Split Totals	Total Expense
Parks - 7110									
Personnel Services	\$ 51,000.00	\$ 58,005.82	\$ 60,143.00	\$ 26,110.87	\$ -	-100%	DPW crew		
Flower Baskets	\$ 10,313.40	\$ 6,616.97	\$ 12,500.00	\$ 6,933.43	\$ 12,500.00	0%	Baskets, Plantings		
Holiday Decorations	\$ 3,027.70	\$ 4,474.57	\$ 6,000.00	\$ 2,928.68	\$ 6,000.00	0%			
Arboretum	\$ (18,221.27)	\$ 5,562.50	\$ 3,500.00	\$ 5,535.00	\$ 6,000.00	71%			
Arboretum - ARPA		\$ 19,200.00		\$ -	\$ -	0%			
Equipment Rental		\$ 1,353.00	\$ 3,500.00	\$ -	\$ 3,500.00	0%	New Expense		
Tools	\$ 942.98	\$ 1,008.78	\$ 1,000.00	\$ 410.10	\$ 1,000.00	0%			
Miscellaneous	\$ 1,480.90	\$ 547.68	\$ 2,500.00	\$ 684.66	\$ 2,500.00	0%	Receptacles		
Contractual Expense	\$ 21,756.29	\$ 17,043.96	\$ 21,500.00	\$ 14,081.02	\$ 21,500.00	0%	port-a-poties		
Contractual Expense - ARPA		\$ 12,203.41	\$ -	\$ -	\$ -	0			
Total Parks	\$ 70,300.00	\$ 126,016.69	\$ 110,643.00	\$ 56,683.76	\$ 53,000.00	-52%			
Historian - 7510									
Personnel Services	\$ -	\$ -	\$ 500.00		\$ 500.00	0%	Historian		
Total Historian	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	0%			
Celebrations - 7550									
Personnel Services	\$ 4,483.48	\$ 4,738.62	\$ 5,287.00	\$ 2,639.62	\$ -	-100%	DPW crew		
Celebrations - Candlelight/Regatta	\$ 3,550.56	\$ 4,957.65	\$ 5,500.00	\$ 6,154.85	\$ 7,250.00	32%	Candlelight Night/Regatta		
Total Celebrations	\$ 8,034.04	\$ 9,696.27	\$ 10,787.00	\$ 8,794.47	\$ 7,250.00	-33%			

Total Culture and Recreation

GENERAL FUND (A)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 Expended	2026-2027 Tentative	Change %	Notes	Sewer Split Totals	Total Expense
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Home and Community Services

Planning / Zoning Board - 8010

Personnel Services	\$ 2,600.00	\$ 2,333.33	\$ 2,600.00	\$ -	\$ 2,600.00	0%	Zoning Board Services		
Contractual/Conference	\$ 609.00	\$ 715.00	\$ 1,500.00	\$ 90.37	\$ 1,500.00	0%			
Total Zoning Expense	\$ 3,209.00	\$ 3,048.33	\$ 4,100.00	\$ 90.37	\$ 4,100.00	0%			

Historic Preservation Board - 8030

Personnel Services	\$ 2,466.68	\$ 2,366.66	\$ 2,600.00	\$ -	\$ 2,600.00	0%			
Contractual/Gaskin	\$ 200.00	\$ 1,118.65	\$ 1,250.00	\$ 1,617.99	\$ 2,500.00	100%	Gaskin Award		
Total Historic Preservation Board	\$ 2,666.68	\$ 3,485.31	\$ 3,850.00	\$ 1,617.99	\$ 5,100.00	32%			

Street Cleaning - 8170

Personnel Services	\$ 40,850.00	\$ 63,001.10	\$ 48,173.00	\$ 39,025.09		-100%	DPW crew Sweeping, brush pick up		
Maintenance	\$ -	\$ 103.50	\$ 8,000.00	\$ -	\$ 8,000.00	0%	Moved from Vehicle & Equipment Repairs		
Supplies	\$ -	\$ 829.10	\$ 5,500.00	\$ -	\$ 5,500.00	0%	Moved from Vehicle & Equipment Repairs - Supplies		
Total Street Cleaning	\$ 40,850.00	\$ 63,933.70	\$ 61,673.00	\$ 39,025.09	\$ 13,500.00	-78%			

Drainage - 8540

Personnel Services	\$ 16,911.88	\$ 6,871.99	\$ 19,943.00	\$ 972.10		-100%	DPW crew		
Maintenance	\$ -	\$ -	\$ 5,500.00	\$ -	\$ 5,500.00	0%			
Supplies	\$ 2,190.95	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00	0%	Materials		
Contractual Expenses	\$ 821.89	\$ 45.24	\$ 13,000.00	\$ -	\$ 13,000.00	0%	Contractor Services		
Total Drainage	\$ 19,924.72	\$ 6,917.23	\$ 46,943.00	\$ 972.10	\$ 27,000.00	-42%			

Shade Trees - 8560

Personnel Services	\$ 7,500.00	\$ 3,413.15	\$ 8,845.00	\$ 2,995.36		-100%	DPW crew		
Tree Purchase	\$ 853.00	\$ -	\$ 6,500.00	\$ -	\$ 6,500.00	0%			
Arborist	\$ 800.00	\$ 500.00	\$ 5,000.00	\$ 500.00	\$ 5,000.00	0%			
Tree Maintenance	\$ 13,576.00	\$ 6,285.00	\$ 13,750.00	\$ 12,735.00	\$ 13,750.00	0%			
Tree Purchase - ARPA	\$ 4,145.00	\$ -	\$ -	\$ -		0%			
Total Shade Trees	\$ 26,874.00	\$ 10,198.15	\$ 34,095.00	\$ 16,230.36	\$ 25,250.00	-26%			

GENERAL FUND (A)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 Expended	2026-2027 Tentative	Change %	Notes	Sewer Split Totals	Total Expense
Total Home and Community Services									
Employee Benefits - 9000									
State Retirement	\$ 58,124.82	\$ 68,539.38	\$ 84,215.00	\$ 64,341.42	\$ 90,316.00	7%	Estimate Received Higher Rates / Staffing Changes	\$ 22,785.00	\$ 113,101.00
Social Security	\$ 45,894.90	\$ 39,264.82	\$ 49,920.00	\$ 25,947.78	\$ 50,700.00	2%		\$ 14,300.00	\$ 65,000.00
Workers Compensation	\$ 34,826.35	\$ 35,938.98	\$ 31,200.00	\$ 30,603.27	\$ 35,100.00	13%		\$ 9,900.00	\$ 45,000.00
NYS Labor SUI	\$ 15,288.69	\$ 6,729.12	\$ 3,120.00	\$ 1,727.78	\$ 4,680.00	50%		\$ 1,320.00	\$ 6,000.00
Disability insurance	\$ 265.20	\$ 303.30	\$ 780.00	\$ 221.56	\$ 780.00	0%		\$ 220.00	\$ 1,000.00
Health/Dental Insurance	\$ 117,370.90	\$ 123,468.99	\$ 142,948.00	\$ 66,316.02	\$ 147,500.00	3%	Ledger - New	\$ 41,500.00	wage
Total Employee Benefits	\$ 271,770.86	\$ 274,244.59	\$ 312,183.00	\$ 189,157.83	\$ 329,076.00	5%			
Debt Service - 9730									
Bond Principle	\$ 50,000.00	\$ 50,000.00		\$ -	\$ 40,000.00	100%	Anticipated New Bond South & Wood Street		
Bond Interest	\$ 1,750.00	\$ 875.00			\$ 60,021.88	100%	Anticipated New Bond South & Wood Street		
Bond Principle	\$ 50,000.00	\$ 50,000.00		\$ -		100%	Anticipated New Bond Sutherland Street		
Bond Interest	\$ 1,750.00	\$ 875.00				100%	Anticipated New Bond Sutherland Street		
Bond Principle	\$ 50,000.00	\$ 50,000.00		\$ -		100%	Anticipated New Bond Dump Trucks	\$ -	
Bond Interest	\$ 1,750.00	\$ 875.00				100%	Anticipated New Bond Dump Trucks	\$ -	
Total Debt Service	\$ 51,750.00	\$ 50,875.00	\$ -	\$ -	\$ 100,021.88	97%			
Leased Equipment - 9785									
Loader Lease		\$ -	\$ 12,285.00	\$ 12,272.32	\$ 12,285.00	0%	2027-2028 Lease End		
Ravo Sweeper Lease	\$ 19,723.51	\$ 20,500.00	\$ 21,245.00	\$ 21,243.42	\$ 22,048.00	4%	2027-2028 Lease End		
2019 Ford F450 Lease	\$ 11,001.36	\$ 11,454.74	\$ -	\$ -	\$ -	0%	Done		
Ravo Sweeper Lease Interest	\$ 4,023.91	\$ 3,247.42	\$ 2,504.00	\$ 2,504.00	\$ 1,700.00	-32%	2027-2028 Lease End		
2019 Ford F450 Lease Interest	\$ 925.38	\$ 472.00	\$ -	\$ -	\$ -	0%	Done		
Total Leased Equipment	\$ 35,674.16	\$ 35,674.16	\$ 36,034.00	\$ 36,019.74	\$ 36,033.00	0%			
Total Debt	\$ 87,424.16	\$ 86,549.16	\$ 36,034.00	\$ 36,019.74	\$ 136,054.88	278%			

GENERAL FUND (A)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 Expended	2026-2027 Tentative	Change %	Notes	Sewer Split Totals	Total Expense
Reserves - 9901									
Equipment / Vehicle Reserve	\$ -	\$ -	\$ 146,340.00	\$ -	\$ 35,000.00	0%	Multi-Year Plan		
Equipment / Vehicle Repair Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0%			
Technology Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0%			
Building Repair Reserve	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	0%			
Infrastructure Reserve	\$ -	\$ -	\$ 30,000.00	\$ -	\$ 101,890.13	0%			
Infrastructure Repair Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0%			
Total Reserve Funding	\$ -	\$ -	\$ 186,340.00		\$ 136,890.13	0%			
Transfers to Capital Fund	\$ -	\$ -		\$ 605.00					
Total Interfund Transfers	\$ -	\$ -							
Total Anticipated Genl Fd Approp	\$ 1,716,137.00	\$ 1,780,823.95	\$ 2,090,117.96	\$ 1,205,174.62	\$ 2,190,912.40	5%		\$ 261,894.43	

Interfund Transfer	\$ 136,890.13
Personal Services	\$ 613,397.00
Equipment and Capital	\$ 27,800.00
Debt Service	\$ 136,054.88
Employee Benefits	\$ 329,076.00
Contractual	\$ 947,694.39
Total	\$ 2,190,912.40

Ledger:

New Items	Items to be removed
Expenses split with general	Revenue changed

SEWER FUND (G)	2024-2025	2025-2026 Budgeted	2025-2026 earned thru	2026-2027 (Tentative)	
Sewer Rents:	2120				5.00%
Village	\$ 212,846.28	\$ 270,597.17	\$ 127,885.24	\$ 262,500.00	\$ 12,500.00
Wood Creek	\$ 46,164.48	\$ 60,349.25	\$ 26,087.18	\$ 52,500.00	\$ 2,500.00
Charges & Penalties on Rents	\$ 2,401.44	\$ 2,000.00	\$ 168.46	\$ 2,000.00	
Total Anticipated Rents	\$ 261,412.20	\$ 332,946.42	\$ 154,140.88	\$ 317,000.00	
Interest	2401				
Interest on Sewer CD's	\$ -	\$ -			
Interest on Reserve Cd	\$ 45,644.62	\$ 12,500.00	\$ 4,078.31	\$ 15,000.00	
Total Anticipated Sewer Revenues	\$ 45,644.62	\$ 12,500.00	\$ 4,078.31	\$ 15,000.00	
Licenses and Permits	2590				
Other Permits	\$ 1,900.00	\$ 1,900.00	\$ -	\$ 1,900.00	
Sale of Property & Compensation	2665				
Sale of Equipment		\$ 20,000.00			
Mecellaneous Local Source:	2701				
Refund Prior Year Expense	\$ 5,241.34			\$ -	
Reserves	5031				
Building Reserve	\$0				
Equipment Reserve		\$270,000			
Appropriated Fund Balance	\$ -	\$ 270,000.00	\$ -	\$ -	Multi-Year Plan

Draft Sewer Budget

Updated 2/10/2026

Total Revenues

\$ 314,198.16 \$ 637,346.42 \$ 158,219.19 \$ 333,900.00

\$ (42,167.87)

Ledger:	
New Items	Items to be removed
Expenses split with general	Expense changed

Sewer Fund (G)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 expended thru	2026-2027 Tentative	Comments
General Government Support	1010					
Village Board Mayor	\$ 4,034	\$4,025.00	\$4,186.00	\$2,092.86	\$4,353.17	25% of Total Salary
Village Board Trustees	\$ 2,733	\$2,800.00	\$2,847.00	\$711.60	\$2,960.19	10% Total Salary
Total Government Support	\$ 6,767	\$6,825.00	\$7,033.00	\$2,804.46	\$7,313.36	
MC Stormwater Coalition Dues	1410					
Coalition Dues	\$ 2,689.70	\$ 2,689.70	\$ 2,750.00	\$ -	\$ 2,750.00	100% of Total Expenses
Total MC Stormwater Coalition Dues	\$ 2,689.70	\$ 2,689.70	\$ 2,750.00	\$ -	\$ 2,750.00	
Law	1420					
Contractual Expenses -Osborne Municipal		\$ 553.63	\$ 5,000.00	\$ 6,065.73	\$ 5,000.00	22% of Total Expenses
Total Legal		\$ 553.63	\$ 5,000.00	\$ 6,065.73	\$ 5,000.00	
Engineer	1440					
Contractual	\$ 240.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	100% of Total Expenses
Total Engineer	\$ 240.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	
Records Management	1460					
Contractual	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
Software	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
Total Records Management	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
Maintenance / Transportation	5110					
Personnel Salaries	\$ 1,189.10	\$ -	\$ 54,000.00	\$ -	\$ 39,621.02	DPW Crew
Administration	\$30,234.88	\$31,542.40	\$37,336.83	\$10,980.80	\$32,448.00	Superintendent 40% of Salary
Flush Truck	\$ 1,571.26	\$ -	\$ 300,000.00	\$ 1,200.00		Reserve Multi-Year Plan
Total Street Maintenance/Transportation	\$ 32,995.24	\$ 31,542.40	\$ 391,336.83	\$ 12,180.80	\$ 72,069.02	
GARAGE	5132					
Utilities	\$1,538.23	\$3,664.01	\$3,500.00	\$1,870.19	\$3,500.00	
Diesel Fuel	\$1,676.03	\$1,551.35	\$1,500.00	\$1,115.53	\$2,000.00	
Gasoline	\$1,646.66	\$1,566.72	\$2,500.00	\$324.29	\$2,000.00	
New Vehicles	\$0.00	\$13,331.16	\$0.00	\$0.00		
Vehicle Maintenance					\$10,000.00	
Highway Garage Maintenance	\$0.00	\$0.00	\$10,000.00	\$0.00	\$7,500.00	
Total Garage and DPW	\$ 4,861	\$ 20,113	\$ 17,500	\$ 3,310	\$ 25,000	
Sewer Administration	8110					
Personnel Services	\$ 72,812.10	\$ 86,339.61	\$ 97,802.00	\$ 48,988.99	\$ 90,596.98	Office Staff * Assorted Percentages
Equipment		\$561.53	\$2,530.00	\$1,452.00	\$ 2,200.00	Computer replacement, New Desks 22% of Total Expenses

Ledger:

New Items	Items to be removed
Expenses split with general	Expense changed

Sewer Fund (G)	2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 expended thru	2026-2027 Tentative	Comments
Copies	\$268.00	\$1,075.40	\$1,650.00	\$1,004.76	\$ 1,650.00	22% of Total Expenses
Insurance		\$11,009.70	\$12,100.00	\$0.00	\$ 12,650.00	Estimate Received-Commerical,OCP, Crime, Public Officials - 22% of Total Expenses
Software Support	\$2,573.43	\$4,262.40	\$7,000.00	\$7,050.13	\$8,500.00	Software Annual Service Payments
CPA Support		\$874.50	\$1,650.00	\$1,001.00	\$ 1,430.00	Contracted Services - 22% of Total Expenses
Website		\$0.00	\$1,210.00	\$0.00	\$1,210.00	Website Payments
Payroll Services (Contracted Services)		\$1,672.47	\$1,650.00	\$714.85	\$1,320.00	Payroll Company (Paychex) - 22% of Total Expenses
Postage	\$636.14	\$758.91	\$1,150.00	\$1,136.53	\$1,500.00	
Total Sewer Administration	\$ 76,289.67	\$ 106,554.52	\$ 126,742.00	\$ 61,348.26	\$ 121,056.98	

Sanitary Sewers

8120

Personnel Services	\$ 7,443.07	\$ 7,789.83	\$ 8,500.00	\$ 3,945.79	\$ -
Contractual	\$ 13,302.78	\$ 17,180.00	\$ 20,000.00	\$ 4,062.63	\$ 20,000.00
Cipp Swr Lining	\$ -	\$ 83,990.00	\$ 20,000.00	\$ -	\$ 20,000.00
We Utilities	\$ 2,199.84	\$ 1,356.22	\$ 2,500.00	\$ 548.72	\$ 1,500.00
Total Sanitary Sewers	\$ 22,945.69	\$ 110,316.05	\$ 51,000.00	\$ 8,557.14	\$ 41,500.00

Employee Benefits

9000

State Retirement	\$ 16,394.18	\$ 19,331.62	\$ 22,785.00	\$ -	\$ 22,785.00
Social Security	\$ 9,836.79	\$ 10,696.82	\$ 14,600.00	\$ 6,168.34	\$ 15,938.51
Workers Compensation	\$ 11,052.01	\$ 10,110.60	\$ 9,000.00	\$ 7,263.05	\$ 9,900.00
NYS Labor SUI		\$ -	\$ 880.00	\$ -	\$ 1,320.00
Disability Insurance		\$ 60.86	\$ 220.00	\$ 62.49	\$ 220.00
Health/Dental Insurance	\$ 33,251.29	\$ 36,339.14	\$ 48,810.00	\$ 18,829.55	\$ 41,500.00
Total Employee Benefits	\$ 70,534.27	\$ 76,539.04	\$ 96,295.00	\$ 32,323.43	\$ 91,663.51

Leased Equipment

9785

Loader Lease			\$ 3,715.00	\$ 3,461.43	\$ 3,715.00
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Interfund Transfers

9901

Equipment Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Repair Reserve 232r	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Repair Reserve 232r	\$ -	\$ 108,900.00	\$ -	\$ -	\$ -
Wood Creek Reserve 232we	\$ -	\$ -	\$ -	\$ -	\$ -
Pittsford Pub Reserve 232p	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Catastrophic Captial Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interfund Transfers	\$ -	\$ 108,900.00	\$ -	\$ -	\$ -
Total Anticipated Sewer Fund Approp	\$ 217,322.77	\$355,133.58	\$816,271.83	\$130,051.26	\$376,067.87

Multi-Year Plan

Ledger:

New Items	Items to be removed
Expenses split with general	Expense changed

Sewer Fund (G)		2023-2024	2024-2025	2025-2026 Budgeted	2025-2026 expended thru	2026-2027 Tentative	Comments
Interfund Transfer	\$						
Personal Services	\$						
Equipment and Capital	\$						
Debt Service	\$						
Employee Benefits	\$						
Contractual							
Total	\$						

Acct #	Acct Name	Current Assessment	2026-2027 Tax Rate	Budget	2025-2026	2026-2027 Tax Rate	
A1001	Property Taxes	190,903,943	\$ 5.695000	\$ 1,087,197.96	188,067,236	\$ 6.550000	\$ 1,231,840.40
	Total Assessment	190,903,943		\$ 1,087,197.96	188,067,236	15.01%	\$ 1,231,840.40
Calculations for Tax Increase							
BY PERCENTAGE on Levy					Tax Rate		
Property Taxes A1001							
Budget	Raise by	Rev Increase	Modified Levy		Rate	Tax Levy	Amount Raised
\$ 1,071,042.91	15.00%	\$ 160,656.44	\$ 1,231,699.35		\$ 5.695	\$ 1,071,042.91	\$ (160,797.49)
\$ 1,071,042.91	1.25%	\$ 13,388.04	\$ 1,084,430.95		\$ 5.75	\$ 1,081,386.61	\$ (150,453.79)
\$ 1,071,042.91	1.50%	\$ 16,065.64	\$ 1,087,108.55		\$ 5.80	\$ 1,090,789.97	\$ (141,050.43)
\$ 1,071,042.91	1.75%	\$ 18,743.25	\$ 1,089,786.16		\$ 5.85	\$ 1,100,193.33	\$ (131,647.07)
\$ 1,071,042.91	2.00%	\$ 21,420.86	\$ 1,092,463.77		\$ 5.90	\$ 1,109,596.69	\$ (122,243.70)
\$ 1,071,042.91	2.50%	\$ 26,776.07	\$ 1,097,818.98	Tax Cap	\$ 5.95	\$ 1,119,000.05	\$ (112,840.34)
\$ 1,071,042.91	3.00%	\$ 32,131.29	\$ 1,103,174.20		\$ 6.00	\$ 1,128,403.42	\$ (103,436.98)
\$ 1,071,042.91	3.25%	\$ 34,808.89	\$ 1,105,851.80		\$ 6.05	\$ 1,137,806.78	\$ (94,033.62)
\$ 1,071,042.91	3.50%	\$ 37,486.50	\$ 1,108,529.41		\$ 6.10	\$ 1,147,210.14	\$ (84,630.26)
\$ 1,071,042.91	3.75%	\$ 40,164.11	\$ 1,111,207.02		\$ 6.15	\$ 1,156,613.50	\$ (75,226.89)
\$ 1,071,042.91	4.00%	\$ 42,841.72	\$ 1,113,884.63		\$ 6.20	\$ 1,166,016.86	\$ (65,823.53)
\$ 1,071,042.91	4.25%	\$ 45,519.32	\$ 1,116,562.23		\$ 6.25	\$ 1,175,420.23	\$ (56,420.17)
\$ 1,071,042.91	4.50%	\$ 48,196.93	\$ 1,119,239.84		\$ 6.30	\$ 1,184,823.59	\$ (47,016.81)
\$ 1,071,042.91	4.75%	\$ 50,874.54	\$ 1,121,917.45		\$ 6.35	\$ 1,194,226.95	\$ (37,613.45)
\$ 1,071,042.91	5.00%	\$ 53,552.15	\$ 1,124,595.06		\$ 6.40	\$ 1,203,630.31	\$ (28,210.09)
\$ 1,071,042.91	5.50%	\$ 58,907.36	\$ 1,129,950.27				