TOWN BUDGET

Preliminary

FOR 2026

TOWN OF CLARKSON
IN
COUNTY OF MONROE

CERTIFICATION OF TOWN CLERK

I, Susan Henshaw, Town Clerk, certify that the following is a true and correct copy of the 2026 budget of the Town of Clarkson as adopted by the Town Board on the 28 day of October, 2025.

Susan Henshaw

Town of Clarks[illegible]udget Summary for the Year 2026

FUND	APPROPRIATIONS	REVENUES	UNEXPENDED BALANCE	REAL PROPERTY TAX	PREV YEAR
A GENERAL	$1,464,135.90	$410,142.00	$120,000.00	$933,993.90	891,536.00
B GENERAL OUTSIDE VILLAGE	$1,171,984.00	$1,089,500.00	$82,484.00	$0.00	-
DA HIGHWAY-TOWN-WIDE	$1,201,732.50	$639,900.00	$0.00	$561,832.50	560,900.00
DB HIGHWAY-OUTSIDE VILLAGE	$467,030.00	$467,030.00	$0.00	$0.00	-
TOTAL	$4,304,882.40	$2,606,572.00	$202,484.00	$1,495,826.40	$1,452,436.00

2026 SPECIAL FUND TAXES

SPECIAL DISTRICTS:					
WATER DISTRICTS:					
SW - 1 WIBA (CL424)	$167,050.00	$4,550.00		$162,500.00	-
SW - 10 EAST AVENUE (CL420)	$0.00	$0.00	$0.00	$0.00	$1,690.70
SW - 11 WILER ROAD (CL418)	$1,315.52	$0.00	$0.00	$1,315.52	$1,506.16
SW - 12 ROOSEVELT HWY. # 2 (CL419)	$7,685.17	$0.00	$0.00	$7,685.17	$7,322.84
SW - 13 CLARKSON HAMLIN TL NO. # 2 (CL415)	$3,861.60	$1,544.64	$0.00	$2,316.96	$2,316.96
SW - 14 CRAIG HILL (CL421)	$1,881.97	$0.00	$0.00	$1,881.97	$1,881.97
SW - 15 CLARKSON-PARMA TL RD (CL422)	$22,855.00	$9,617.44	$237.56	$13,000.00	$13,000.00
SW - 16 CLARKSON-HAMLIN RT 18 TL RD (CL423)	$20,377.00	$9,443.00	$0.00	$10,934.00	$10,934.00
	$225,026.26	$25,155.08	$237.56	$199,633.62	$38,652.63
LIGHTING DISTRICTS:					
SL - 1 GREENFIELD # 1 (CL301)	$1,450.00	$0.00	$0.00	$1,450.00	$1,400.00
SL - 2 GREENFIELD # 2 (CL302)	$1,450.00	$0.00	$0.00	$1,450.00	$1,400.00
SL - 3 ROSE MEADOW (CL303)	$11,600.00	$0.00	$0.00	$11,600.00	$11,000.00
SL - 4 WEDGEWOOD (CL304	$9,700.00	$0.00	$0.00	$9,700.00	$9,200.00
SL - 5 BURCH FARMS (CL305)	$6,500.00	$0.00	$0.00	$6,500.00	$6,000.00
SL - 6 BRIANNA (CL306)	$12,000.00	$0.00	$0.00	$12,000.00	$12,000.00
SL - 7 DEER CREEK EST. (CL307)	$2,400.00	$0.00	$0.00	$2,400.00	$2,400.00
SL - 8 NORTHFIELD (CL308)	$5,300.00	$0.00	$0.00	$5,300.00	$5,000.00
SL - 9 OLD PINE (CL309)	$4,300.00	$0.00	$0.00	$4,300.00	$4,300.00
SL - 10 LIBERTY COVE (CL310)	$5,800.00	$0.00	$0.00	$5,800.00	$5,300.00
	$60,500.00	$0.00	$0.00	$60,500.00	$58,000.00
SEWER DISTRICTS:					
SS - 1 CLARKSON MANOR (CL704)	$0.00	$0.00	$0.00	$0.00	$0.00
SS - 2 GREENFIELD MANOR (CL702)	$53,212.50	$0.00	$0.00	$53,212.50	$5,153.00
SS - 3 CLARKSON MEADOWS (CL703)	$10,000.00	$0.00	$0.00	$10,000.00	$10,000.00
SS - 4 NORTH COLONY (CL705)	$0.00	$0.00	$0.00	$0.00	$0.00
SS - 5 BRIANNA MEADOWS (CL708)	$3,540.00	$0.00	$540.00	$3,000.00	$3,000.00
SS - 6 ROSE MEADOWS (CL706)	$0.00	$0.00	$0.00	$0.00	$0.00
SS - 7 BURCH FARM (CL707)	$0.00	$0.00	$0.00	$0.00	$0.00
SS - 8 SWEDEN WALKER RD. (CL709)	$0.00	$0.00	$0.00	$0.00	$0.00
SS - 9 GARLAND RIDGE (CL711)	$1,656.00	$0.00	$0.00	$1,656.00	$1,656.00
SS - 10 KOZI-RIDGE (CL712)	$0.00	$0.00	$0.00	$0.00	$0.00
SS - 11 LIBERTY COVE (CL714)	$0.00	$0.00	$0.00	$0.00	$0.00
SS - 12 TANTALO SEWER CHTL RD (CL713)	$300.00	$0.00	$0.00	$300.00	$300.00
SS - 13 WEDGEWOOD SEWER (CL753)	$0.00	$0.00	$0.00	$0.00	$0.00
SS - 14 LAKE ROAD SEWER (CL715)	$5,265.00	$0.00	$1,000.00	$4,265.00	$4,265.00
	$73,973.50	$0.00	$1,540.00	$72,433.50	24,374.00
SIDEWALK DISTRICT					
SM - LIBERTY COVE SIDEWALK (CL501)	$4,000.00	$0.00	$0.00	$4,000.00	1,550.00
	$4,668,382.16	$2,631,727.08	$204,261.56	$1,832,393.52	$1,575,012.63

TOWN OF CLARKSO' A1:O8
GENERAL FUND - TOWN-WIDE
2026

		2024 ACTUAL	as of 8/31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
REVENUES:							
AA.1001.000.000	Real Property Taxes	876,886.00	891,536.00	891,536.00			
AA.1030.000.000	Special Assessment	20,350.18	8,206.15	-		1,890.00	
AA.1081.000.000	Other Payments In Lieu of Tax	49,389.27	49,297.00	49,297.00		50,288.00	
AA.1090.000.000	Interest & Penalties On Real	31,602.54	14,161.83	15,000.00	20,000.00	20,000.00	
AA.1170.000.000	Franchises	74,442.04	69,152.04	80,000.00	80,000.00	80,000.00	
AA.1255.000.000	Clerk Fees	17,078.72	11,304.40	8,000.00		13,000.00	
AA.1289.000.000	Other Gen Department Gains	300.00	600.00	-	600.00	600.00	
AA.1550.000.000	Public Pound Charges, Dog Con	340.00	132.50	100.00		200.00	
AA.2025.000.000	Special Recreational Facility	34,590.00	26,380.00	25,000.00		35,000.00	
AA.2089.000.000	Other Culture & Recreation	6,100.00	1,500.00	3,000.00		5,000.00	
AA.2210.000.000	General Services Other Gov't	-	-	2,750.00		-	
AA.2401.000.000	Interest And Earnings	12,543.41	35,671.80	15,000.00		40,000.00	
AA.2401.001.000	Interest And Earnings - Other	19,741.92	9,486.59	-		20,000.00	
AA.2410.000.000	Rental of Real Property	2,377.46	8,542.41	-		1,300.00	
AA.2530.000.000	Games of Chance	10.00	10.00	10.00		10.00	
AA.2544.000.000	Dog Licenses	5,617.00	3,169.00	6,000.00		6,000.00	
AA.2610.000.000	Fines And Forfeited Bail	16,028.00	4,901.00	4,000.00		10,000.00	
AA.2655.000.000	Sales Other - 2024 sale of bleachers	2,025.00	-	-			
AA.2701.000.000	Refunds of Prior Year	31.03	-	-			
AA.2770.000.000	Unclassified (specify)	885.02	5,561.05	2,000.00		6,000.00	
AA.3001.000.000	St Aid Revenue Sharing	20,354.00	-	20,354.00		20,354.00	
AA.3005.000.000	St Aid Mortgage Tax	131,573.32	118,125.02	100,000.00		100,000.00	
AA.3089.000.000	St Aid - Other 2024 cyclical aid 12,371; TMA 1,424	13,795.20	500.00	-		500.00	
AA.4089.000.000	Federal Aid - ARPA	115,192.49	-	-		-	
AA.5999.000.000	Appropriated Fund Balance	-	-	232,574.00			-
TOTAL REVENUES:		1,451,252.60	1,258,236.79	1,454,621.00	100,600.00	410,142.00	-

		2024 ACTUAL	as of 8/31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
APPROPRIATIONS:							
AA.1010.100.000	Legislative Board, Pers Serv	37,899.36	24,011.93	37,280.00	44,000.00	40,000.00	
AA.1010.400.000	Legislative Board, Contr Expe	677.96	48.00	700.00		500.00	
AA.1110.100.000	Municipal Court, Pers Serv	37,738.04	24,265.40	37,120.00	37,862.00	37,862.00	
AA.1110.102.000	Municipal Court, Pers Serv, Clerk	30,256.53	19,814.40	19,241.00	31,488.00	30,000.00	
AA.1110.200.000	Municipal Court, Equip & Cap	-	-	1,500.00	1,500.00	1,500.00	
AA.1110.400.000	Municipal Court, Contr Expend	6,720.64	2,594.04	6,000.00	6,000.00	6,000.00	

		2024 ACTUAL	as [illegible]/31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
REVENUES:							
AA.1220.100.000	Supervisor,pers Serv	27,694.63	29,230.80	44,920.00	61,000.00	49,000.00	
AA.1220.102.000	Supervisor Deputy, pers Serv	-	504.00	780.00		780.00	
AA.1220.103.000	Sec. to the Supervisor, Per Serv	-	31,452.68	50,000.00	50,000.00	50,000.00	
AA.1220.200.000	Supervisor, Equi & Cap	-	-	-		-	
AA.1220.400.000	Supervisor, Contr Expend	730.45	393.75	1,000.00	1,000.00	1,000.00	
AA.1315.400.000	Comptroller Contractual	35,910.24	29,926.79	43,526.00		31,400.00	
AA.1320.400.000	Auditor, Contr Expend	10,750.00	86.00	14,500.00		15,600.00	
AA.1330.100.000	Tax Collector, Pers Serv	-	1,776.96	2,750.00	2,750.00	2,750.00	
AA.1340.100.000	Budget Officer, Pers Serv	-	5,169.36	8,000.00	10,000.00	10,000.00	
AA.1355.100.000	Assessment, Pers Serv	34,970.55	22,485.50	34,500.00		35,190.00	
AA.1355.102.000	Assessment, Deputy Pers Serv	21,458.82	13,798.30	21,200.00		21,624.00	
AA.1355.200.000	Assessment, Equip & Cap Outla	-	-	-			
AA.1355.400.000	Assessment, Contr Expend	14,026.95	12,723.54	15,000.00		21,800.00	
AA.1375.400.000	Credit Card Fees	-	-	-		-	
AA.1410.100.000	Clerk, Pers Serv	64,469.31	41,346.44	63,250.00	77,000.00	66,412.50	
AA.1410.102.000	Clerk, Deputy, Pers Serv	22,209.70	24,989.62	39,251.00	42,700.00	42,700.00	
AA.1410.200.000	Clerk, Equip & Cap Outlay	-	-	-		-	
AA.1410.400.000	Clerk, Contr Expend	7,505.65	3,721.71	5,000.00	5,500.00	4,750.00	
AA.1420.400.000	Law, Contr Expend	44,970.36	51,028.36	60,000.00		80,000.00	
AA.1430.100.000	Personnel, Pers Serv	45,341.70	-	-		-	
AA.1430.102.000	Personnel, Clerk Pers Serv	-	6,461.68	10,000.00	12,000.00	11,000.00	
AA.1430.400.000	Personnel, Contr Expend	8,633.00	8,400.00	12,500.00		12,500.00	
AA.1440.400.000	Engineer, Contr Expend	24,143.67	47,494.15	15,000.00		15,000.00	
AA.1450.400.000	Elections, Contr Expend	505.00	-	1,000.00		700.00	
AA.1460.400.000	Records Mgmt, Contr Expend	709.63	262.25	1,000.00		500.00	
AA.1620.100.000	Buildings, Pers Serv	30,038.74	38,059.45	35,000.00		35,000.00	
AA.1620.200.000	Buildings, Equip & Cap Outlay	-	3,430.00	20,000.00		10,000.00	
AA.1620.400.000	Buildings, Contr Expend	49,453.29	32,541.84	50,000.00		50,000.00	
AA.1660.400.000	Central Storeroom, Office Supplies	3,746.37	1,814.82	5,000.00		4,000.00	
AA.1670.400.000	Central Print & Mail, Contr E	13,669.83	7,551.77	16,000.00		15,000.00	
AA.1680.100.000	Central Data Process, Pers Serv	4,206.00	4,231.20	6,500.00		6,630.00	
AA.1680.200.000	Central Data Process, Equip	-	-	-		-	
AA.1680.400.000	Central Data Process, Contr E	23,954.43	34,780.46	30,000.00		47,000.00	
AA.1910.400.000	Unallocated Insurance, Contr	63,357.19	58,815.00	74,000.00		63,000.00	
AA.1920.400.000	Municipal Assn Dues, Contr Ex	1,225.00	1,325.00	1,400.00		1,100.00	
AA.1950.400.000	Taxes & Assess On Munic Prop,	1,732.87	1,605.34	2,000.00		2,100.00	
AA.1990.400.000	Contingency	-	-	10,000.00		-	
AA.3120.100.000	Police, Pers Serv	1,187.99	836.98	1,500.00	1,500.00	1,500.00	
AA.3510.100.000	Control of Animals, Pers Serv	14,850.40	6,840.89	10,486.00		10,695.72	
AA.3510.102.000	Control of Animals, Pers Serv	-	5,106.88	7,834.00		7,990.68	
AA.3510.400.000	Control of Animals, Contr Exp	3,919.00	1,672.00	4,000.00		4,000.00	
AA.4025.400.000	Laboratory, Contr Expend	1,489.00	1,180.00	2,500.00	2,500.00	2,500.00	
AA.5010.100.000	Street Admin, Pers Serv	109,932.45	70,685.48	108,132.00	118,945.00	118,945.00	
AA.5010.102.000	Street Admin, Pers Serv, Clerk	44,434.82	30,708.01	47,405.00	50,250.00	50,250.00	

REVENUES:		2024 ACTUAL	as o[illegible]31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
AA.5010.200.000	Street Admin, Equipment & Capital Outlay	-	-	1,200.00		-	
AA.5010.400.000	Street Admin, Contr Expend	1,449.14	770.00	1,900.00	1,900.00	1,900.00	
AA.5132.200.000	Garage, Equip & Cap Outlay	-	-	3,000.00	3,600.00	3,000.00	
AA.5132.400.000	Garage, Contr Expend	23,511.32	32,761.12	35,000.00	45,000.00	35,000.00	
AA.5182.400.000	Street Lighting, Contr Expend	21,764.46	15,761.73	20,000.00		25,000.00	
AA.7110.100.000	Parks, Pers Serv	109,562.34	37,833.22	100,000.00		80,000.00	
AA.7110.200.000	Parks, Equip & Cap Outlay	-	-	20,000.00	20,000.00	15,000.00	
AA.7110.400.000	Parks, Contr Expend	33,138.50	10,461.63	22,000.00	22,000.00	20,000.00	

		2024 ACTUAL	as o[illegible]31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
REVENUES:							
AA.7510.100.000	Historian, Pers Serv	3,692.65	2,374.35	3,632.00		4,132.00	
AA.7510.400.000	Historian, Contr Expend	1,413.93	215.00	4,000.00	4,000.00	2,000.00	
AA.7520.100.000	Historical Property, Pers Ser	5,500.00	2,805.00	5,700.00	5,750.00	6,874.00	
AA.7520.400.000	Historical Property, Contr Ex	56.39	-	500.00	500.00	500.00	
AA.7550.400.000	Celebrations, Contr Expend	14,878.27	10,783.71	20,000.00	20,000.00	15,000.00	
AA.8020.400.000	Planning, Contr Expend	9,619.02	8,640.00	5,000.00	5,000.00	5,000.00	
AA.8710.100.000	Conservation, Pers Serv	4,438.16	2,261.64	5,700.00		4,625.00	
AA.8710.400.000	Conservation, Contr Expend	-	-	100.00		100.00	
AA.8810.100.000	Cemetery, Pers Serv	741.86	224.99	2,500.00	2,500.00	1,000.00	
AA.8810.400.000	Cemetery, Contr Expend	672.00	-	750.00	750.00	750.00	
AA.8989.400.000	Misc Home & Comm Ser, Contr Exp	8,206.15	1,881.75	8,000.00		2,000.00	
AA.9010.800.000	State Retirement System	50,821.05	-	54,422.00	52,750.00	52,750.00	
AA.9030.800.000	Social Security, Empl Bnfts	50,292.46	34,602.72	50,000.00	56,950.00	56,950.00	
AA.9040.800.000	Workers Compensation, Empl Bn	24,142.00	(17,968.00)	24,142.00	19,500.00	19,500.00	
AA.9045.800.000	Life Insurance	-	-	-	-		
AA.9055.800.000	Disability Insurance	15,781.45	9,164.15	25,000.00	26,000.00	26,000.00	
AA.9050.800.000	Unemployment Insurance, Empl	2,688.00	-	2,000.00	2,000.00	2,000.00	
AA.9060.800.000	Hospital & Medical (dental) Ins	42,611.98	47,475.22	60,000.00	86,000.00	65,000.00	
AA.9089.800.000	Clothing Allowance	-	62.52	400.00	400.00	375.00	
AA.9785.600.000	Install Pur Debt, Principal (Town Hall)	1,203.90	867.68	1,400.00	1,400.00	1,400.00	
AA.9785.601.000	Install Pur Debt, Principal (Downstairs)	1,519.83	1,735.28	1,500.00	-	-	
AA.9785.700.000	Install Pur Debt, Interest	-	-	-		-	
AA.9901.900.000	Interfund Transfers - ARPA	115,192.49	-	-		-	
AA.9950.900.000	Transfer to Capital Rsv - Town Hall	-	-	-		-	
TOTAL APPROPRIATIONS:		1,387,416.92	905,884.49	1,454,621.00	931,995.00	1,464,135.90	-

GENERAL FUND - OUTSIDE VILLAGE
2026

		2024 ACTUAL	as of 8/31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
REVENUES:							
BB.1001.000.000	Real Property Taxes	-	-	-			
BB.1120.000.000	Sales Tax (County)	936,873.47	685,599.53	700,000.00	700,000.00	925,000.00	
BB.1560.000.000	Safety Inspection Fees	7,005.00	4,915.00	3,000.00	5,500.00	7,000.00	
BB.2115.000.000	Planning Board Fees	1,460.00	1,260.00	2,000.00	2,000.00	2,000.00	
BB.2401.000.000	Interest and Earnings	-	10,446.77	-	11,000.00	11,000.00	
BB.2410.000.000	Rental of Real Property	18,248.30	7,452.54	13,000.00	13,000.00	13,000.00	
BB.2555.000.000	Building & Alteration Permits	37,820.88	19,363.12	30,000.00	30,000.00	30,000.00	
BB.2590.000.000	Permits, Other	110,534.19	90,569.00	90,000.00	100,000.00	100,000.00	
BB.2650.000.000	Sales of Scrap & Excess Matter	-	570.00	1,500.00	1,500.00	1,500.00	
BB.6999.000.000	Reserve - Library	-		-			
BB.5999.000.000	Appropriated Fund Balance	-	-	183,699.00			
TOTAL REVENUES:		1,111,941.84	820,175.96	1,023,199.00	863,000.00	1,089,500.00	-

		2024 ACTUAL	as of 8/31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
APPROPRIATIONS:							
BB.1990.400.000	Contingency	-	-	5,000.00		-	
BB.3620.100.000	Safety Inspection, Pers Serv	75,066.36	55,116.08	74,868.00	86,000.00	83,310.00	
BB.3620.103.000	Safety Inspection, Pers Serv	32,392.42	25,218.99	39,713.00	42,550.00	42,550.00	
BB.3620.200.000	Safety Inspection, Equip & Ca Outlay	-	-	-		-	
BB.3620.201.000	Safety Inspection, Equip & Cap Outlay	-	9,015.04	11,200.00		17,973.00	
BB.3620.400.000	Safety Inspection, Contractual	2,507.86	1,698.99	3,100.00	8,900.00	5,800.00	
BB.7140.400.000	Playgr & Rec Centers, Contr E	164,456.42	165,686.00	165,686.00		174,160.00	
BB.7410.400.000	Library, Contr Expend (Contract)	228,939.03	190,226.74	190,227.00		194,031.00	
BB.7410.401.000	Library, Contr Expend (Add'l Exp)	-	3,463.44	-		5,000.00	
BB.8010.100.000	Zoning, Pers Serv	(96.62)	-	-			
BB.8010.103.000	Zoning, Pers Serv, Board	8,369.26	4,315.53	8,630.00		8,804.00	
BB.8010.400.000	Zoning, Contr Expend	2,761.67	-	3,500.00		500.00	
BB.8020.100.000	Planning, Pers Serv	(130.55)	-	-			
BB.8020.103.000	Planning, Pers Serv, Board	13,692.58	6,980.16	13,961.00		14,250.00	
BB.8020.400.000	Planning, Contr Expend	2,077.46	345.00	8,500.00		350.00	
BB.8090.400.000	Environmental Control, Contr Expend	5,943.04	-	7,800.00		5,650.00	
BB.8160.100.000	Refuse & Garbage, Pers Serv,	57,044.13	28,172.31	41,820.00		40,000.00	
BB.8160.200.000	Refuse & Garbage, Equip & Cap	-	-	5,000.00		52,916.00	
BB.8160.400.000	Refuse & Garbage, Contractual	32,130.48	34,233.47	40,000.00		50,000.00	
BB.9010.800.000	State Retirement System	12,789.03	-	12,728.00	52,750.00	52,750.00	
BB.9030.800.000	Social Security, Empl Bnfts	14,232.16	9,241.49	11,726.00	14,110.00	14,110.00	
BB.9040.800.000	Workers Compensation, Empl Bn	697.00	5,992.00	697.00	800.00	800.00	
BB.9060.800.000	Hospital & Medical (dental) Ins	11,657.38	11,532.72	12,554.00	15,715.00	16,500.00	
BB.9089.800.000	Clothing Allowance	60.00	375.00	470.00		500.00	
BB.9901.[illegible]	Transfers, Other Funds	[illegible]		[illegible]		392,030.00	

	2024 ACTUAL	as of 8/3' ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
REVENUES:						
BB.9950.900.000 Transfer to Capital Rsv - Library	-	-	-	-	-	
TOTAL APPROPRIATIONS:	974,589.11	551,612.96	1,023,199.00	220,825.00	1,171,984.00	-
Difference	137,352.73	268,563.00	-	642,175.00	(82,484.00)	-

Library RSV

20,000	2020
15,000	2021
10,000	2022
20,000	2023
20,000	2024
(13,000)	2024
(5,000)	2025
67,000	
-5000.00	2026

TOWN OF CLARKSON+A[illegible]
HIGHWAY FUND - TOWN-W[illegible]
2026

		2024 ACTUAL	as of 8/31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
REVENUES:							
DA.1001.000.000	Real Property Taxes	545,900.00	560,900.00	560,900.00		-	
DA.2300.000.000	Transportation Services Other Govts	68,922.65	169,137.54	40,000.00		200,000.00	
DA.2302.000.000	Snow Removal Services Other Govts	138,311.90	124,595.48	180,000.00		124,595.00	
DA.2401.000.000	Interest & Earnings	7,433.55	11,099.00	8,000.00		12,000.00	
DA.2414.000.000	Rental of Equipment	96,251.28	3,741.24	30,000.00		60,000.00	
DA.2650.000.000	Sales of Scrap & Excess Materials	4,720.96	1,254.00	-		3,000.00	
DA.2655.000.000	Sales Other	15,940.80	13,768.16	-		15,000.00	
DA.2665.000.000	Sales of Equipment	4,501.00	33,775.00	10,000.00		30,000.00	
DA.2680.000.000	Insurance Recoveries	-	-	-		-	
DA.2701.000.000	Refunds of Prior Year Expenses	2,950.63	-	-		-	
DA.2770.000.000	Unclassified (specify)	-	-	-		-	
DA.3089.000.000	St. Aid, Other Aid	-	-	-		-	
DA.3589.000.000	St. Aid, Other Transportation	260,115.91	379,974.43	195,000.00		319,900.00	
DA.5031.000.000	Interfund Transfer (ARPA)	-	-	-			
DA.5999.000.000	Appropriated Fund Balance	-	-	120,742.00			
TOTAL REVENUES:		1,145,048.68	1,298,244.85	1,144,642.00	-	639,900.00	-

		2024 ACTUAL	as of 8/31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
APPROPRIATIONS:							
DA.5110.400.000	Maint of Streets, Contr Expend	20,736.04	52,721.49	40,000.00	55,000.00	55,000.00	
DA.5130.100.000	Machinery, Pers Serv	263,513.09	158,461.61	200,000.00	200,000.00	200,000.00	
DA.5130.200.000	Machinery, Equip & Cap Outlay	191,555.21	113,529.47	150,000.00	200,000.00	150,000.00	
DA.5130.400.000	Machinery, Contr Expend	102,527.19	93,704.84	130,000.00	130,000.00	130,000.00	
DA.5142.100.000	Snow Removal, Pers Serv, Overtime	94,452.37	104,492.69	130,000.00	130,000.00	130,000.00	
DA.5148.100.000	Services Other Govts, Pers Serv	48,181.61	54,010.99	75,000.00	75,000.00	75,000.00	
DA.5148.400.000	Services Other Govts, Contr Expend	176,002.25	139,690.07	170,000.00	170,000.00	170,000.00	
DA.8540.100.000	Drainage, Pers Serv	-	12,906.42	30,000.00	30,000.00	25,000.00	
DA.8540.400.000	Drainage, Contr Expend	-	12,081.31	15,000.00	15,000.00	15,000.00	
DA.8989.100.000	Misc Home & Comm Serv, Pers Serv	28,330.86	-	-	-		
DA.8989.400.000	Misc Home & Comm Serv, Contr Expend	16,722.85	-	-			
DA.9010.800.000	State Retirement System	58,315.35	-	59,636.00	52,750.00	52,750.00	
DA.9030.800.000	Social Security, Empl Bnfts	32,783.41	26,328.36	41,653.00	30,982.50	30,982.50	
DA.9040.800.000	Workers Compensation, Empl Bnfts	30,283.00	38,944.00	30,283.00	20,000.00	20,000.00	
DA.9050.800.000	Unemployment Insurance, Empl Bnfts	-	-	3,000.00	3,000.00	3,000.00	
DA.9060.800.000	Hospital & Medical (dental) Ins, Empl Bnfts	74,859.66	53,827.02	66,000.00	97,000.00	140,000.00	
DA.9089.800.000	Clothing Allowance	4,825.21	1,625.00	4,070.00	5,000.00	5,000.00	
DA.9710.600.000	Debt Principal, Serial Bonds	-	-	-			
DA.9710.700.000	Debt Interest, Serial Bonds	-	-	-			
DA.9785.600.000	Install Pur Debt, Principal	-	-	-			
DA.9785.700.000	Install Pur Debt, Interest	-	-	-			
DA.9950.900.000	Transfers, Equip RSV	-	-	-			
TOTAL APPROPRIATIONS:		1,143,088.10	862,323.27	1,144,642.00	1,240,370.50	1,201,732.50	-

TOWN OF CLARKSON A1:O8
HIGHWAY FUND - OUTSIDE VILLAGE
2026

		2024 ACTUAL	as of 8/31/25 ACTUAL	2025 BUDGET	E	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
REVENUES:								
DB.1001.000.000	Real Property taxes	-	-	-				
DB.2401.000.000	Interest & Earnings	4,069.20	100.04	4,537.00			1,000.00	
DB.2701.000.000	Refunds of Prior Year's Expenses	-	-	-				
DB.3501.000.000	St Aid Consolidated Highway Aid	-	-	56,000.00			74,000.00	
DB.5031.000.000	Interfund Transfers	425,192.49	-	366,019.00			392,030.00	
DB.5031.000.000	Interfund Transfers (ARPA)	-	-	-				
DB.4089.000.000	FEMA	-	-	-				
DB.5999.000.000	Appropriated Fund Balance	-	-	-				
TOTAL REVENUES:		429,261.69	100.04	426,556.00		-	467,030.00	-
APPROPRIATIONS:								
DB.5110.100.000	Maint of Streets, Pers Serv	84,741.12	26,841.39	90,000.00		90,000.00	90,000.00	
DB.5110.400.000	Maint of Streets, Contr Expend	250,492.09	42,316.04	170,000.00		170,000.00	170,000.00	
DB.5112.200.000	CHIPS	-	76,699.00	56,000.00		94,000.00	74,000.00	
DB.5140.100.000	Brush & Weeds, Pers Serv	26,919.74	13,824.84	30,000.00		30,000.00	30,000.00	
DB.5140.400.000	Brush & Weeds, Contr Expend	25,000.00	25,000.00	40,000.00		40,000.00	40,000.00	
DB.9010.800.000	State Retirement System	19,769.27	-	23,278.00		52,750.00	52,750.00	
DB.9030.800.000	Social Security, Empl Bnfts	8,539.52	3,302.23	16,259.00		9,180.00	9,180.00	
DB.9040.800.000	Workers Compensation, Empl Bnfts	1,019.00	12,754.00	1,019.00		1,100.00	1,100.00	
DB.9089.800.000	Other Employee Benefits	-	-	-				
TOTAL APPROPRIATIONS:		416,480.74	200,737.50	426,556.00		487,030.00	467,030.00	-
	Difference	12,780.95	(200,637.46)	-		(487,030.00)	-	-

DATE	ACCT. NO.	DESCRIPTION	SOURCE	SL1 GREENFIELD #1	SL2 GREENFIELD #2	SL3 ROSE MEADOW	SL4 WEDGEWOOD	SL5 BURCH FARMS	SL6 BRIANNA	SL7 DEEER CREEK EST.	SL8 NORTHFIELD	SL9 OLD PINE	SL10 LIBERTY COVE	TOTAL
		NUMBER OF UNITS		49	27	95	58	46	102	17	48	17	50	
12/31/2024	915	BALANCE	ACTUAL	630.20	887.81	(621.77)	1,333.49	(253.85)	3,001.75	1,314.26	1,125.15	1,225.45	1,015.83	9,658.32
2025	1001	REAL PROPERTY TAXES	ESTIMATED	1,400.00	1,400.00	11,000.00	9,200.00	6,000.00	12,000.00	2,400.00	5,000.00	4,300.00	5,300.00	58,000.00
2025	2401	INTEREST INCOME	ESTIMATED		-	-	-	-	-	-	-	-	-	-
2025	5182.4	STREET LIGHTING UTILITIES	ESTIMATED	(1,347.00)	(1,089.00)	(10,899.00)	(9,368.00)	(5,397.00)	(10,154.00)	(1,797.00)	(4,902.00)	(3,432.00)	(5,499.00)	(53,884.00)
12/31/2025	915	BALANCE	ESTIMATED	683.20	1,198.81	(520.77)	1,165.49	349.15	4,847.75	1,917.26	1,223.15	2,093.45	816.83	13,774.32
2026	1001	REAL PROPERTY TAXES	BUDGETED	1,450.00	1,450.00	11,600.00	9,700.00	6,500.00	12,000.00	2,400.00	5,300.00	4,300.00	5,800.00	60,500.00
2026	2401	INTEREST INCOME	BUDGETED											
2026	5182.4	STREET LIGHTING UTILITIES	BUDGETED	(1,450.00)	(1,450.00)	(11,600.00)	(9,700.00)	(6,500.00)	(12,000.00)	(2,400.00)	(5,300.00)	(4,300.00)	(5,800.00)	(60,500.00)
12/31/2026	915	BALANCE	BUDGETED	683.20	1,198.81	(520.77)	1,165.49	349.15	4,847.75	1,917.26	1,223.15	2,093.45	816.83	13,774.32
		TAX RATE - 2025		28.57	51.85	115.79	158.62	130.43	117.65	141.18	104.17	252.94	106.00	
		TAX RATE - 2026		29.59	53.70	122.11	167.24	141.30	117.65	141.18	110.42	252.94	116.00	
		INCREASE (DECREASE)		1.02	1.85	6.32	8.62	10.87	-	-	6.25	-	10.00	
		difference from 2020 to 2021		330.83	190.05	2,649.76	2,992.29	763.77	3,067.80	494.81	1,325.80	968.99	1,929.57	14,713.67
		difference from 2021 to 2022		(350.89)	(391.09)	(4,575.70)	(3,808.99)	(2,158.83)	(3,817.19)	(806.47)	(1,773.82)	(1,512.22)	(2,308.61)	(21,503.81)
		difference from 2022 to 2023		(99.25)	128.93	(1,385.83)	(362.34)	(218.48)	(2,346.87)	(291.77)	(243.99)	(432.44)	(519.86)	(5,771.90)
		difference from 2023 to 2024		68.92	406.73	(11.53)	140.21	344.36	2,291.46	676.55	337.91	1,017.34	(223.52)	5,048.43
		difference from 2024 to 2025		53.00	311.00	101.00	(168.00)	603.00	1,846.00	603.00	98.00	868.00	(199.00)	4,116.00
		difference from 2025 to 2026		-	-	-	-	-	-	-	-	-	-	-

TOWN OF CLARKSON+A1:O8
LIBERTY COVE SIDEWALKS DISTRICTS
2026

		2024 ACTUAL	as of 8/31/25 ACTUAL	2025 BUDGET	2026 DEPT REQUEST	2026 TENTATIVE	2026 ADOPTED
REVENUES:							
SM.1001.000.000	Real Property taxes	1,550.00	1,550.00	1,550.00		4,000.00	
SM.5999.000.000	Appropriated Fund Balance	-	-	-			
TOTAL REVENUES:		1,550.00	1,550.00	1,550.00		4,000.00	-
APPROPRIATIONS:							
SM.5142.100.000	Snow Removal, Contr	-	3,500.00	1,550.00	3,500.00	3,500.00	
TOTAL APPROPRIATIONS:		-	3,500.00	1,550.00	4,000.00	4,000.00	-
	Difference	1,550.00	(1,950.00)	0.00	(4,000.00)	0.00	0.00

TOWN OF CLARKSON
SEWER DISTRICT BUDGET WORK SHEET

PHILOSOPHY: BUILD UP RESERVES FOR MAJOR REPAIRS

Debt owed to GF

DATE	ACCT. NO.	DESCRIPTION	SOURCE	CL MANOR SS 1	GREENFIELD SS 2	CL MEADOWS SS 3	N COLONY SS 4	BRIANNA SS 5	ROSE MEADOWS SS 6	BURCH FM SS 7	SW RD SS 8	GRLND RIDGE SS 9	KOZO-RIDGE SS 10	LIBTY COVE SS 11	TANTALO SS 12	WEDGEWOOD SS 13	LAKE RD. SEWER SS14	TOTAL
				CL704	CL702	CL703	CL705	CL708	CL706	CL707	CL709	CL711	CL712	CL714	CL713	CL753	CL715	
		NUMBER OF UNITS		157	120	113	72	102	33	47	23	6	6	50	1	63	10	
12/31/2024	915	BALANCE		49,728.02	4,488.45	(13,225.62)	41,158.93	9,326.76	6,487.57	9,318.75	24,520.09	10,668.95	7,675.15	7,392.96	244.33	20,342.39	4,217.68	182,344.41
2025	1030	SPECIAL ASSESSMENTS	ESTIMATED		5,153.00	10,000.00		3,000.00		-	-	1,656.00		-	300.00		4,265.00	24,374.00
2025	2401	INTEREST	ESTIMATED															-
2025	5999	UNEXPENDED BALANCE	ESTIMATED															-
2025	1990.4	CONTINGENCY	ESTIMATED									(1,534.00)						(1,534.00)
2025	8120.101	WAGES	ESTIMATED		(8,687.00)	(551.00)		(153.00)										(9,391.00)
2025	8120.201	CAPITAL	ESTIMATED															-
2025	8120.401/437	CONTRACTUAL	ESTIMATED		(105,207.00)	(2,532.00)		(1,731.00)										(109,470.00)
2025	9030.8	SOCIAL SECURITY	ESTIMATED		(665.00)	(42.00)		(12.00)										(719.00)
2025	9710.6	DEBT - PRINCIPAL	ESTIMATED														(2,000.00)	(2,000.00)
2025	9710.7	DEBT - INTEREST	ESTIMATED														(3,265.00)	(3,265.00)
2025	9795.7	INTERFUND LOANS - DEBT INTERST	ESTIMATED									(122.00)						(122.00)
12/31/2025	915	BALANCE		49,728.02	(104,917.55)	(6,350.62)	41,158.93	10,430.76	6,487.57	9,318.75	24,520.09	10,668.95	7,675.15	7,392.96	544.33	20,342.39	3,217.68	80,217.41
2026	1030	SPECIAL ASSESSMENTS	BUDGETED		53,212.50	10,000.00		3,000.00				1,656.00			300.00		4,265.00	72,433.50
2026	2401	INTEREST	BUDGETED															-
2026	5999	UNEXPENDED BALANCE	BUDGETED															-
2026	1990.4	CONTINGENCY	BUDGETED			(4,585.00)						(1,534.00)						(6,119.00)
2026	8120.101	WAGES	BUDGETED		(2,000.00)	(1,500.00)		(500.00)										(4,000.00)
2026	8120.201	CAPITAL	BUDGETED		(47,699.50)													(47,699.50)
2026	8120.401/437	CONTRACTUAL	BUDGETED		(3,000.00)	(3,800.00)		(3,000.00)							(300.00)			(10,100.00)
2026	9030.8	SOCIAL SECURITY	BUDGETED		(153.00)	(115.00)		(40.00)										(308.00)
2026	9710.6	DEBT - PRINCIPAL	BUDGETED														(2,000.00)	(2,000.00)
2026	9710.7	DEBT - INTEREST	BUDGETED		(360.00)							(122.00)					(3,265.00)	(3,747.00)
2026	9795.7	INTERFUND LOANS - DEBT INTERST	BUDGETED															-
12/31/2026	915	BALANCE		49,728.02	(104,917.55)	(6,350.62)	41,158.93	9,890.76	6,487.57	9,318.75	24,520.09	10,668.95	7,675.15	7,392.96	544.33	20,342.39	2,217.68	78,677.41
					(109,406.00)	6,875.00	-	1,104.00	-	-	-	-	-	-	300.00	-	(1,000.00)	(102,127.00)

TOWN OF CLARKSON

WATER DI BUDGET WORK SHEET

PHILOSOPHY: Fund balance should be zero except for SW 10 where negative fund balance should equal balance Due General Fund.

	CLARKSON BILLS SWEDEN	CLARKSON BILLS SWEDEN	HAMLIN BILLS CLARKSON	HAMLIN BILLS CLARKSON	CLARKSON BILLS HAMLIN			
NUMBER OF UNITS IN CLARKSON	250	5	4 or 5	13	6		24	22
NUMBER OF UNITS IN HAMLIN	0	0	41.5 or 47	11 or 14	4		17	19
NUMBER OF UNITS IN SWEDEN	7	12	0	0	0			
DATE STARTED	2024	2004	2007	2010	2010		2018	2019
CLARKSON DISTRICT NUMBER		CL - 420	CL - 418	C L - 419	CL - 415			
HAMLIN DISTRICT NUMBER			HL - 422	HL - 423	HL - 428			
SWEDEN DISTRICT NUMBER								
		PF5 Caseware	PF 18 Caseware	PF 18 Caseware	PF 8.1 Caseware	PF 14.2 Caseware	PF 19.1 Caseware	

DATE	ACCT. NO.	DESCRIPTION	SOURCE	WIBA SW 1	EAST AVENUE SW 10	WILER ROAD # 1 SW 11	WILER ROAD #2 SW 12	CLARKSON HAMLIN TOWN LINE ROAD #2 SW 13	DEERFIELD SW14	CLARKSON PARMA TL ROAD SW15	CLARKSON HAMLIN RT 18 TL ROAD (Roosevelt Hwy) SW16	TOTAL
12/31/2024		BALANCE	ACTUAL		1,770.32	(143.17)	(1,063.71)	(36,145.72)	(25,326.49)	10,670.99	5,590.02	(44,647.76)
2025	1030	TAXES	ESTIMATED		1,690.70	1,506	7,322.84	2,316.96	1,881.97	13,000.00	10,934.00	38,652.63
2025	2401	INTEREST	ESTIMATED									-
2025	2378	WATER SVC'S OTHER GOV'T	ESTIMATED		3,517.18			1,583.26		9,617.44	9,443.00	24,160.88
2025	9710.6	DEBT - PRINCIPAL	ESTIMATED							(8,000.00)	(5,000.00)	(13,000.00)
2025	9710.7	DEBT - INTEREST	ESTIMATED							(15,195.00)	(11,244.00)	(26,439.00)
2025	9795.7	INTERFUND LOANS - DEBT INT	ESTIMATED		(5,275.50)			(3,900.22)	(1,815.14)			(10,990.86)
2025	9797.6	DEBT SVC OTHER GOV'T - PR	ESTIMATED			(879.12)	(4,333.34)					(5,212.46)
2025	9797.7	DEBT SVC OTHER GOV'T - INT	ESTIMATED			(483.87)	(3,351.83)					(3,835.70)
12/31/2025		BALANCE	ESTIMATED	-	1,702.70	-	(1,426.04)	(36,145.72)	(25,259.66)	10,093.43	9,723.02	(41,312.27)
2026	1030	SPECIAL ASSESSMENTS	BUDGETED	162,500.00	-	1,315.52	7,685.17	2,316.96	1,881.97	13,000.00	10,934.00	199,633.62
2026	2401	INTEREST	BUDGETED									-
2026	2378	WATER SVC'S OTHER GOV'T	BUDGETED	4,550.00	-			1,544.64		9,617.44	9,443.00	25,155.08
2026	9710.6	DEBT - PRINCIPAL	BUDGETED	(92,000.00)						(8,000.00)	(5,000.00)	(105,000.00)
2026	9710.7	DEBT - INTEREST	BUDGETED	(70,500.00)						(14,855.00)	(11,094.00)	(96,449.00)
	8340.4	WATER TRANS AND DIST	BUDGETED	(4,550.00)						-		(4,550.00)
2026	9795.7	INTERFUND LOANS - DEBT INT	BUDGETED		-		(225.33)	(3,861.60)	(1,881.97)		(4,283.00)	(10,251.90)
2026	9797.6	DEBT SVC OTHER GOV'T - PR	BUDGETED			(879.12)	(4,333.34)					(5,212.46)
2026	9797.7	DEBT SVC OTHER GOV'T - INT	BUDGETED			(436.40)	(3,126.50)					(3,562.90)
12/31/2026		BALANCE	BUDGETED	-	1,702.70	-	(1,426.04)	(36,145.72)	(25,259.66)	9,855.87	9,723.02	(41,549.83)

TOWN OF CLARKSON
TAX CAP CALCULATION

DESCRIPTION	2025	2026
TAX LEVY FOR PRIOR YEAR	1,533,496.73	1,575,012.63
TAX BASE GROWTH FACTOR	1.0127	1.0127
	1,552,972.14	1,595,015.29
PRIOR YEAR PILOTS	49,389.00	49,297.00
	1,602,361.14	1,644,312.29
ALLOWABLE LEVY GROWTH FACTOR	1.0200	1.0200
	1,634,408.36	1,677,198.54
PROJECTED PILOTS	(49,297.00)	(50,288.00)
AVAIL. CARRYOVER FROM PRIOR YEAR	2,073.00	2,073.00
	1,587,184.36	1,628,983.54
Taxes	1,575,012.63	1,832,393.52
Under/(Over) Tax Cap	12,171.73	(203,409.98)

TOWN OF CLARKSON

DESCRIPTION		A FUND GENERAL FUND	B FUND GENERAL - O/S	DA FUND HIGHWAY -	DB FUND HIGHWAY -
Fund Balance - 12/31/24 (Actual)		2,261,826.00	1,655,182.00	446,929.00	68,663.00
Real Estate Taxes			-	-	-
Revenues (Projected)			-	-	-
Expenditures (Projected)			-	-	-
Fund Balance - 12/31/25 (Projected)		2,261,826.00	1,655,182.00	446,929.00	68,663.00

FUND BALANCE COMPONENTS		2024 ACTUAL			
Not in Spendable Form	806	13,409.00	3,352.00	15,272.00	5,215.00
Appropriated Fund Balance	914	232,574.00	183,699.00	120,742.00	-
Unappropriated Fund Balance	917	2,015,843.00	1,468,131.00	310,915.00	63,448.00
Total Fund Balance		2,261,826.00	1,655,182.00	446,929.00	68,663.00
PERCENTAGE OF APPROPRIATIONS		145.29%	150.64%	27.20%	15.23%

FUND BALANCE COMPONENTS		2025 PROJECTED			
Not in Spendable Form	806				-
Reserve - Library		-	72,488.00		
Borrego (2668 Redman Rd)		400,000.00			
NextAmp (3891 Lake Rd)		81,359.00			
NextAmp (4070 Monroe Orleans Cty Rd)		305,500.00			
Buckrun (2540 (Redman)		325,000.00			
Appropriated Fund Balance	914		-	-	-
Unappropriated Fund Balance	917	1,149,967.00	1,582,694.00	446,929.00	68,663.00
		2,261,826.00	1,655,182.00	446,929.00	68,663.00
PERCENTAGE OF APPROPRIATIONS		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

TOWN OF CLARKSON

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS

Town Board (4) ea.	$10,000.00	$40,000.00
Justice (2)	$18,931.00	$37,862.00
Supervisor		$49,000.00
Town Clerk		$66,413.00
Highway Superintendent		$118,945.00