

.TOWN OF CLARKSON
TOWN BOARD MEETING
November 11, 2025

The Town Board of the Town of Clarkson held their regular meeting on Tuesday, November 11, 2025, at the Clarkson Town Hall, 3710 Lake Road, Clarkson, NY at 6:00 P.M.

PRESENT:

Ursula Liotta	Supervisor
John Culhane	Councilperson
**Nick D'Amuro	Councilperson
Thomas Guarino	Councilperson
Sharon Mattison	Councilperson
Susan Henshaw	Town Clerk
Robert Viscardi	Highway Superintendent
Keith O'Toole	Attorney

**excused

Supervisor Liotta opened the meeting on this Veterans Day, November 11, and invited everyone to pause for a moment of silence to honor and remember the extraordinary service, bravery, and sacrifice of our nation's veterans and service members, in gratitude for the freedoms they have preserved.

OLD BUSINESS

Public Hearing Local Law #7-2025- Real Property Tax Levy Limit Override for Fiscal Year 2026.

Open the Public Hearing: Supervisor Liotta read the Legal Notice aloud, which explains the purpose of the public hearing.

Comments/questions from the Town Board: Supervisor Liotta stated that a Notice to Residents was prepared to fully explain the tax cap override; that it has been made available to residents at town hall and on the town's website in preparation for this meeting. Supervisor Liotta read the Notice aloud, and is entered as part of these minutes:

NOTICE TO RESIDENTS
October 28, 2025

SPECIAL DISTRICTS:

As you know, the town includes several Special Districts – water, sewer, lighting, and sidewalk. Each Special District is made up of several roads and subdivision streets. When these districts were created, a tax was applied to each parcel to pay for the expense of the benefit received. This is not an expense that is shared townwide because the benefit is specific to the district and is added as a separate line item on the annual town and county tax bill. As parcels are added to a district, i.e., new homes are built, the proportionate amount per parcel is adjusted.

In theory, the amount that the town collects from each tax payment should cover the expense of each Special District. However, the cost to the town has increased over the years but it has not been passed on to the taxpayers causing the town to be in a deficit in certain districts. We are in the process of remedying this going forward, and certain districts may see an increase in their tax bills in 2026.

TAX LEVY and TAX CAP:

Each year, the NYS Office of State Comptroller (OSC) requires that a form be prepared to calculate the maximum tax levy, i.e., the total amount of money that the town can collect through property taxes. The OSC form is prepared by the town's accountant.

*For 2026, the maximum tax levy calculated on the OSC form = **\$1,636,673.00**. This is the highest amount the town can levy against residents through property taxes without*

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exceeding the 2% tax cap set by NYS. This amount includes the expenses to run the town, plus all Special Districts as required by NYS.

After budget preparation, the amount of the 2026 tax levy per the tentative budget, including the Special Districts equals: **\$1,832,393.52**
Minus the maximum levy per the OSC calculation: **- 1,636,673.00**
Equals the tax cap overage: **\$ 195,720.52**

EXPLANATION:

*Although we have exceeded the tax cap for 2026, the overage is due to the Special Districts as noted below and is applicable **ONLY** to the residents who receive the benefits; it is not townwide.*

1. *WIBA No. 1 Water District. This project brings MCWA water service to all town roads and residents who previously had private wells for water. This included five main roads in town, Sweden Walker Road, County Line Road, Lawton Road, West Avenue and Ireland. This water project was approved by residents in 2023 through a vote, and construction started in late 2024. Residents were not obliged to tap into the service, but it has now been made available to them. At present, the project is very close to completion.*

*In order to finance the construction, the town received a one-year note of \$4.7M in November 2024, and it was paid off with interest in October 2025 by a bond (loan) received from USDA Rural Development at 1.5% interest for 38 years. The bond payments of **\$160,250.00** (principal & interest on the bond) will begin in 2026 and continue through 2063. This created an increase in the property tax levy of **\$160,250.00** for 2026 and only affects residents in the WIBA No. 1 Water District.*

2. *Sewer District 2 – Greenfield Manor. This neighborhood required a significant sewer repair project earlier this year, and the cost to the town needs to be recovered. The recovery process was approved by the Town Board and was outlined in a letter to the residents in that district, over a two-year period beginning in 2026. This created an increase in the property tax levy of **\$48,059.00**.*

Since we have exceeded the tax cap for 2026, a local law must be passed to allow for this ahead of accepting the budget. A public hearing is set for November 11, 2025, as part of the regularly scheduled Town Board meeting to accept the preliminary and/or final budget.

Please note that exceeding the tax cap is a different issue from being over budget. This occurs if an appropriation or expense line within the adopted budget exceeds the amount budgeted. We are not over budget for 2026.

*Also, although we exceeded the tax cap for 2026, it does not automatically mean the town will exceed it again in 2027, unless new debt is incurred for a Special District, like what happened this year. The tax cap calculation on the OSC form for 2027 will be based on the higher 2026 levy of **\$1,832,393.52**.*

We hope this information helps to explain the status of our budget for 2026 and the expected increases in the upcoming town and county tax bills.

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Comments/questions from the public: none

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RESOLUTION #269

INTRODUCTORY LOCAL LAW #7 - 2025 - CLOSE PUBLIC HEARING

Introduced by Councilperson Mattison

Seconded by Councilperson Guarino

BE IT RESOLVED AS FOLLOWS:

Section 1. That the Town Board of the Town of Clarkson closes the public hearing for Introductory Local Law #7 - 2025.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

RESOLUTION #270

INTRODUCTORY LOCAL LAW #7 - 2025 -- SEQR

Introduced by Councilperson Guarino

Seconded by Councilperson Culhane

BE IT RESOLVED AS FOLLOWS:

Section 1. That the Town Board of the Town of Clarkson classifies Introductory Local Law #7 - 2025 as a Type II action under the State Environmental Quality Review Act and 6NYCRR615.5(c)(26) and not subject to review pursuant to SEQRA.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

RESOLUTION #271

INTRODUCTORY LOCAL LAW #7 – 2025—RESOLUTION OF ADOPTION

Real Property Tax Levy Limit Override for Fiscal Year 2026

Introduced by Councilperson Culhane

Seconded by Councilperson Mattison

BE IT RESOLVED AS FOLLOWS:

Section 1. That the Town Board of the Town of Clarkson adopts Introductory Local Law #7 of 2025 entitled “Tax Cap Override Pursuant to General Municipal Law §3-c.”

Section 2. That upon filing with the Secretary of State, the Town Clerk is authorized to assign a final “Local Law” number so that the Local Law is filed in numerical sequence as required by law. An appropriate entry to this effect shall be made by the Town Clerk in the Clerk’s records

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

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Public Hearing 2026 Budget – Adopting the 2026 Preliminary Budget as Final 2026 Budget

Open the Public Hearing: Supervisor Liotta read the Legal Notice aloud, which explains the purpose of the public hearing.

Comments/questions from the Town Board: Supervisor Liotta thanked the board for their work in preparing the budget this year.

Comments/questions from the public: none

RESOLUTION#272
MOTION TO CLOSE PUBLIC HEARING ON 2026 BUDGET FOR
TOWN OF CLARKSON

Introduced by Councilperson Mattison

Seconded by Councilperson Guarino

Motion to close the public hearing on the 2026 Budget for Town of Clarkson.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D’Amuro

RESOLUTION #273
ADOPTING THE TOWN OF CLARKSON 2026 PRELIMINARY BUDGET
AS THE FINAL BUDGET

Introduced by Councilperson Guarino

Seconded by Councilperson Mattison

WHEREAS, the Town Board of the Town of Clarkson has met and considered the preliminary budget for the fiscal year beginning January 1, 2026, and conducted a public hearing thereon on November 11, 2025, as required by Town Law, Section 108; and

NOW, THEREFORE BE IT RESOLVED:

Section 1. That the preliminary budget as changed, altered, and revised and as hereinafter set forth is hereby adopted as the final budget of the Town of Clarkson for the fiscal year beginning January 1, 2026, and the same shall be entered in the Minutes of the Town Board.

***see attachment**

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D’Amuro

RESOLUTION #274
AUTHORIZING PAYMENT #13 TO PILON CONSTRUCTION CO., INC. of
\$153,139.05 TOWN OF CLARKSON WATER IMPROVEMENT
BENEFIT AREA NO. 1

Introduced by Councilperson Culhane

Seconded by Councilperson Guarino

WHEREAS, on August 27, 2024, the Town of Clarkson entered a contract with Pilon Construction Company, Inc. (hereinafter “Pilon”) for the construction of the Town of Clarkson Water Improvement Benefit Area No. 1; and

WHEREAS, the contract provides for progress payments to Pilon during the construction; and

WHEREAS, the funds for the construction of the Town of Clarkson Water Improvement Benefit Area No. 1 are being provided by a bond in the amount of \$4,700,000.00 and a grant from USDA Rural Development in the amount of \$2,944,000.00; and

WHEREAS, the Town has fully expended the proceeds from the \$4,700,000.00 bond and will now use the USDA grant money to pay the remainder of the funds for the project.

WHEREAS, Pilon has requested a progress payment in the amount of \$153,139.05 and

WHEREAS, MRB Group, the Town’s Engineer for this project has reviewed the request and recommended payment in the amount of \$153,139.05; and

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WHEREAS, Richard J. Olson, the Town's Attorney for this project, has reviewed the request with respect to the legal requirements and has found no impediments to payment; and

WHEREAS, after reviewing the request and the Engineer's recommendation this Board has determined that the request by Pilon for a progress payment in the amount of \$153,139.05 should be approved; and

WHEREAS, in accordance with the contract, this payment to Pilon Construction Co., Inc., may be payable before grant funds are received from USDA requiring the Town to advance funds to WIBA No. 1; and

WHEREAS, the Town Board authorizes these advances to WIBA No. 1 until grant funds are received; and

WHEREAS, the Town Board has determined the WIBA No. 1 shall be charged interest on the advances at the same rate as the Town receives from NYCLASS;

THEREFORE, Now, BE IT RESOLVED, that the Town Board authorizes the payment of \$153,139.05 to Pilon Construction Co., Inc.; and be it

FURTHER RESOLVED, that any funds advanced to WIBA No. 1 from the Town which are required to be made be paid from the General Fund and shall bear the interest at the rate that the Town receives on NYCLASS deposits and be an expense of WIBA No. 1; and be it

FURTHER RESOLVED, that this Resolution take effect immediately.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

Supervisor Liotta mentions due to the government shutdown, we will be reimbursed for the payments from the USDA.

NEW BUSINESS

RESOLUTION #275
CRIME BOND FOR TAX COLLECTOR FOR 2026
AUTHORIZING SURETY, FORM AND AMOUNT OF
OFFICIAL UNDERTAKING FOR THE FAITHFUL PERFORMANCE
OF THE DUTIES OF THE TOWN CLERK
AND COLLECTOR OF TAXES AND ASSESSMENTS

Introduced by Councilperson Mattison

Seconded by Councilperson Guarino

WHEREAS, the Town Board of the Town of Clarkson must approve the surety, form and amount of the official undertaking for the faithful performance of the duties of the town clerk and receiver of taxes and assessments.

NOW, THEREFORE, BE IT RESOLVED:

Section 1. The Board hereby approves the surety, form and amount of the official undertaking for the faithful performance of the duties of the town clerk and receiver of taxes and assessments, as follows:

Type of undertaking: Crime Bond

Insurance company: Travelers Casualty and Surety Company of America

Amount: \$250,000.00

Policy Premium: \$785.00

Section 2. A true copy of this resolution shall be affixed to the undertaking to indicate this Board's approval thereon in accordance with Town Law section 25 and filed in the office of the Town Clerk.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

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RESOLUTION #276

Letter of Engagement– USI Consulting Group – Accounting Services

Introduced by Councilperson Culhane

Seconded by Councilperson Mattison

WHEREAS, the Town is required to perform various bookkeeping and accounting functions during the course of its fiscal year; and

WHEREAS, the Town has been advised by its accounting consultant that annual valuations of the Town’s post-retirement healthcare plan is appropriate; and

WHEREAS, such annual valuations require actuarial services to perform the valuations under Government Accounting Standards Board No. 75; and

WHEREAS, the Town wishes to retain an actuarial consultant to assist in this service.

BE IT RESOLVED AS FOLLOWS:

Section 1. That the Town Board of the Town of Clarkson authorizes the Supervisor to sign the Letter of Engagement with USI Consulting Group to provide annual valuations of the Town’s post-retirement healthcare plans for the years ending December 31, 2025, through December 31, 2028.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D’Amuro

RESOLUTION # 277

**AUTHORIZE TRANSFER OF FUNDS FOR MULTIGOLF PROJECT AT
KIMBALL PARK**

Introduced by Councilperson Culhane

Seconded by Councilperson Mattison

WHEREAS, upon analysis of Town accounts and upon consultation and advice with its financial consultants, the Town Board of the Town of Clarkson wishes to affect certain transfer of funds.

WHEREAS, \$24,364.62 needs to be transferred from the Green Areas Trust Fund (Five Star acct. #1098) to the General Fund A4089 (Five Star acct. #1004), to close out the Kimball Park Multigolf project.

NOW, THEREFORE, BE IT RESOLVED:

SECTION 1. That the Town Board authorizes the following transfers of funds

- 1) From: Five Star Bank Green Areas Trust, Acct #1098, \$24,364.62
To: Five Star Bank General Fund, Acct #1004

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D’Amuro

Supervisor Liotta explained the funds are from the Green Areas Trust Account and are to be used for our parks and will cover the cost of the multigolf project.

RESOLUTION #278

**ACKNOWLEDGE RECEIPT OF SUPERVISOR’S OCTOBER
FINANCIAL REPORT**

Introduced by Councilperson Guarino

Seconded by Councilperson Culhane

Acknowledge receipt of Supervisor’s October Financial Report.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D’Amuro

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Supervisors Report

Multigolf – On Friday, October 31, the contractor arrived in town and worked through Friday, November 7, installing the multigolf course. The tee pads have been built, concrete poured and equipment was installed for all 18 holes. The finishing work will be done in the spring of 2026.

WIBA #1 – On November 11, the biweekly WIBA update meeting was held. Contractors are installing individual services and have experienced some bottlenecks in certain areas. If asphalt plants stay open, they are hoping to top off driveway edges with binders. Next meeting is scheduled for November 25, at 9:30 am. and the next pay application will be on November 28.

MRB Group – November 12 and 14, zoom calls are scheduled with MRB to review two new grant opportunities for the Hafner Park project redesign. Supervisor Liotta will report back on November 25.

Town Board Reports

Seymour Library – Councilperson Guarino mentions that the pavilion was delivered on October 30 and looks great.

Town Clerk - Susan Henshaw mentioned in September she received the town's new AED units and they were placed at our 3 town locations; Town Hall, Court and Highway. At that time, she packaged and returned the older AED units. The town just received a \$900 rebate for the return of those AED's. / * Westside News once again has been sold to a new buyer; the Pennysaver. Its' headquarters are in Avon. The Greece building location is up for sale and any previous Westside employees that remain, now work from home. Their publication date has changed to Friday's instead of Sundays. The cut-off for ads or legal notices is noon on Wednesdays. / * The Holiday Food Drive has begun at Town Hall and will run until Friday, December 12. All donations will be split between The Brockport Food Shelf and Life Solutions. / * The Children's Christmas Party will be held on Friday, December 5 from 6p – 7:30p at the Whitehall Mansion. Please contact the Town Clerk's Office for reservations.

Building Department - Supervisor Liotta read the Building Department's bi-weekly activity report for November 11;

- Steve Frosini, our Building Inspector, has completed two more training courses and will be tested on November 12.
- They have been working with The Reid Group (Crosby's) to complete all required steps regarding the demolition of the recently purchased property at 8407 Ridge Rd. They have received certification of appropriateness from The Historical Preservation Board and are in the process of acquiring a demo permit from the Building Department.
- They have been working with the town attorney on procedures and court scheduling to serve an appearance ticket for an unresolved order to remedy.
- Conducting an ongoing mission in their file room to reduce redundant paperwork to accommodate new property files.
- Learning SDL (new permitting software) and working out some minor issues and bugs that have surfaced.
- They have 4 Planning Board applications and 1 Zoning Board application in progress.
- Fielding daily calls regarding the new NYS natural gas law and how it will apply to new home builds.
- Reviewing the site plans for a new home build on Redman Rd.
- Working with Monroe County GIS to provide us with all new town mapping.

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- Completed 5 inspections for certificates of compliance and 1 for certificate of occupancy.
- Completed 2 fire inspections

Highway Department – Superintendent Viscardi mentioned the moving of the salt tent. The structure and walls are up and next week the top will go on, followed by salt. They have 1,000 tons of salt on hand and they are good until the first of the year. / * Bridge is complete on County Line Road and will now be 2 lanes.

RESOLUTION #279

MOTION TO APPROVE 10-28-2025 MEETING MINUTES

Introduced by Councilperson Guarino

Seconded by Councilperson Culhane

Motion to approve 10-28-2025 meeting minutes.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

RESOLUTION #280

AUDIT 11-11-2025

Introduced by Councilperson Mattison

Seconded by Councilperson Guarino

To authorize payment of audit 11-11-2025 totaling \$208,965.05; AA- General \$22,627.38, BB- General Outside Village \$9,973.61, DA-Highway Town Wide \$9,997.00, DB-Highway Outside Village \$4,648.26, HH-Capital Projects \$156,414.05, SL-Lighting \$5,227.67, SS-Sewer \$77.08. Distribution of checks: Joint Checking #'s 5897-5937.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

RESOLUTION #281

MOTION TO ENTER INTO EXECUTIVE SESSION

Introduced by Councilperson Mattison

Seconded by Councilperson Culhane

Motion to go into executive session for discussions relating to proposed, pending or current litigation. Matters relating to collective negotiations under Taylor Law. Matters relating to medical, financial, credit or employment history of a particular person or corporation. Matters related to the appointment, promotion, demotion, discipline or removal of a particular person or corporation.

That the Town Board entered into a private session with its attorney to discuss legal matters at 6:44 PM.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

RESOLUTION #282

MOTION TO EXIT OUT OF EXECUTIVE SESSION

Introduced by Supervisor Liotta

Seconded by Councilperson Guarino

Motion to exit out of Executive Session at 7:32 PM.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

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RESOLUTION #283
MOTION TO ADJOURN

Introduced by Councilperson Culhane

Seconded by Councilperson Guarino

Motion to adjourn at 7:33 P.M.

VOTE OF THE BOARD

AYES: Supervisor Liotta, Councilpersons Culhane, Guarino and Mattison

NAYES: none

ABSENT: Councilperson D'Amuro

Respectfully submitted,

Susan Henshaw

Town Clerk

Approved 2025-11-25

TOWN BUDGET

Adopted

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 11 day of November, 2025.

Susan Henshaw

Town of Clarkson Budget Summary for the Year 2026

FUND	APPROPRIATIONS	REVENUES	UNEXPENDED BALANCE	REAL PROPERTY TAX	PREV YEAR	INC (DEC)	PERCENT	2026 ASSESSED VALUE	2025 ASSESSED VALUE	2026 TAX RATE	2025 TAX RATE	A & DA	B & DB
A GENERAL	\$1,464,135.90	\$410,142.00	\$120,000.00	\$933,993.90	891,536.00	\$42,457.90	5%	542,872,078	544,139,846	\$1.7205	\$1.6984	\$0.0920	
B GENERAL OUTSIDE VILLAGE	\$1,171,984.00	\$1,089,500.00	\$82,484.00	\$0.00	-	-		538,700,013	8,438,595	\$0.0000	\$0.0000		\$0.0000
DA HIGHWAY-TOWN-WIDE	\$1,201,732.50	\$639,900.00	\$0.00	\$561,832.50	560,900.00	932.50	0%	542,872,078	544,139,846	\$1.0349	\$1.0309	\$0.0041	
DB HIGHWAY-OUTSIDE VILLAGE	\$467,030.00	\$467,030.00	\$0.00	\$0.00	-	-		538,700,013	8,438,595	\$0.0000	\$0.0000		\$0.0000
TOTAL	\$4,304,882.40	\$2,606,572.00	\$202,484.00	\$1,495,826.40	\$1,452,436.00	43,390.40	5%			\$2.76	\$2.67	\$0.0862	\$0.0000

2026 SPECIAL FUND TAXES

\$2.7554 \$2.6692 3.23% -\$0.0862

SPECIAL DISTRICTS:

WATER DISTRICTS:								UNITS	UNITS				
SW - 1 WIBA (CL424)	\$167,050.00	\$4,560.00	\$0.00	\$162,500.00	-	162,500.00		250	0	\$ 650.0000			
SW - 10 EAST AVENUE (CL420)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,690.70	(1,690.70)	#DIV/0!	5	5	\$ -	\$ 338.14	\$ (338.14)	
SW - 11 WILER ROAD (CL418)	\$1,315.52	\$0.00	\$0.00	\$1,315.52	\$1,506.16	(190.64)	-14.49%	5	5	\$ 263.1040	\$ 301.23	\$ (38.13)	
SW - 12 ROOSEVELT HWY. # 2 (CL419)	\$7,685.17	\$0.00	\$0.00	\$7,685.17	\$7,322.84	362.33	4.71%	11	11	\$ 698.6518	\$ 685.71	\$ 32.94	
SW - 13 CLARKSON HAMLIN TL NO. # 2 (CL415)	\$3,861.60	\$1,544.64	\$0.00	\$2,316.96	\$2,316.96	-	0.00%	6	6	\$ 386.1600	\$ 386.16	\$ -	
SW - 14 CRAIG HILL (CL421)	\$1,881.97	\$0.00	\$0.00	\$1,881.97	\$1,881.97	-	0.00%	4	4	\$ 470.4925	\$ 470.49	\$ -	
SW - 15 CLARKSON-PARMA TL RD (CL422)	\$22,855.00	\$9,617.44	\$237.56	\$13,000.00	\$13,000.00	-	0.00%	25	25	\$ 520.0000	\$ 520.00	\$ -	
SW - 16 CLARKSON-HAMLIN RT 18 TL RD (CL423)	\$20,377.00	\$9,443.00	\$0.00	\$10,934.00	\$10,934.00	-	0.00%	20	20	\$ 546.7000	\$ 546.70	\$ -	
	\$225,026.26	\$25,155.08	\$237.56	\$199,633.62	\$38,652.63	160,980.99							

LIGHTING DISTRICTS:

SL - 1 GREENFIELD # 1 (CL301)	\$1,450.00	\$0.00	\$0.00	\$1,450.00	\$1,400.00	50.00	3.45%	49	49	\$ 29.5918	\$ 28.57	\$ 1.02	
SL - 2 GREENFIELD # 2 (CL302)	\$1,450.00	\$0.00	\$0.00	\$1,450.00	\$1,400.00	50.00	3.45%	27	27	\$ 53.7037	\$ 51.85	\$ 1.85	
SL - 3 ROSE MEADOW (CL303)	\$11,600.00	\$0.00	\$0.00	\$11,600.00	\$11,000.00	600.00	5.17%	95	95	\$ 122.1053	\$ 115.79	\$ 6.32	
SL - 4 WEDGEWOOD (CL304)	\$9,700.00	\$0.00	\$0.00	\$9,700.00	\$9,200.00	500.00	5.15%	58	58	\$ 167.2414	\$ 158.62	\$ 8.62	
SL - 5 BURCH FARMS (CL305)	\$6,500.00	\$0.00	\$0.00	\$6,500.00	\$6,000.00	500.00	7.69%	46	46	\$ 141.3043	\$ 130.43	\$ 10.87	
SL - 6 BRIANNA (CL306)	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	-	0.00%	102	102	\$ 117.6471	\$ 117.65	\$ -	
SL - 7 DEER CREEK EST. (CL307)	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	-	0.00%	17	17	\$ 141.1765	\$ 141.18	\$ -	
SL - 8 NORTHFIELD (CL308)	\$5,300.00	\$0.00	\$0.00	\$5,300.00	\$5,000.00	300.00	5.66%	48	48	\$ 110.4167	\$ 104.17	\$ 6.25	
SL - 9 OLD PINE (CL309)	\$4,300.00	\$0.00	\$0.00	\$4,300.00	\$4,300.00	-	0.00%	17	17	\$ 252.9412	\$ 252.94	\$ -	
SL - 10 LIBERTY COVE (CL310)	\$5,800.00	\$0.00	\$0.00	\$5,800.00	\$5,300.00	500.00	8.62%	50	50	\$ 116.0000	\$ 106.00	\$ 10.00	
	\$60,500.00	\$0.00	\$0.00	\$60,500.00	\$58,000.00	2,500.00							

SEWER DISTRICTS:

SS - 1 CLARKSON MANOR (CL704)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	0.00%	157	157	\$ -	\$ -	\$ -	
SS - 2 GREENFIELD MANOR (CL702)	\$53,212.50	\$0.00	\$0.00	\$53,212.50	\$5,153.00	48,059.50	0.00%	127	127	\$ 418.9961	\$ 40.57	\$ 378.42	
SS - 3 CLARKSON MEADOWS (CL703)	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	-	0.00%	113	113	\$ 88.4956	\$ 88.50	\$ -	
SS - 4 NORTH COLONY (CL705)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	0.00%	73	72	\$ -	\$ -	\$ -	
SS - 5 BRIANNA MEADOWS (CL708)	\$3,540.00	\$0.00	\$540.00	\$3,000.00	\$3,000.00	-	0.00%	102	102	\$ 29.4118	\$ 29.41	\$ -	
SS - 6 ROSE MEADOWS (CL706)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	0.00%	33	33	\$ -	\$ -	\$ -	
SS - 7 BURCH FARM (CL707)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	0.00%	47	47	\$ -	\$ -	\$ -	
SS - 8 SWEDEN WALKER RD. (CL709)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	0.00%	23	23	\$ -	\$ -	\$ -	
SS - 9 GARLAND RIDGE (CL711)	\$1,656.00	\$0.00	\$0.00	\$1,656.00	\$1,656.00	-	0.00%	7	7	\$ 236.5714	\$ 236.57	\$ -	
SS - 10 KOZI-RIDGE (CL712)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	0.00%	6	6	\$ -	\$ -	\$ -	
SS - 11 LIBERTY COVE (CL714)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	0.00%	50	50	\$ -	\$ -	\$ -	
SS - 12 TANTALO SEWER CHTL RD (CL713)	\$300.00	\$0.00	\$0.00	\$300.00	\$300.00	-	0.00%	2	2	\$ 150.0000	\$ 150.00	\$ -	
SS - 13 WEDGEWOOD SEWER (CL753)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	0.00%	63	63	\$ -	\$ -	\$ -	
SS - 14 LAKE ROAD SEWER (CL715)	\$5,265.00	\$0.00	\$1,000.00	\$4,265.00	\$4,265.00	-	0.00%	10	10	\$ 426.5000	\$ 426.50	\$ -	
	\$73,973.50	\$0.00	\$1,540.00	\$72,433.50	24,374.00	\$48,059.50							

SIDEWALK DISTRICT

SM - LIBERTY COVE SIDEWALK (CL501)	\$4,000.00	\$0.00	\$0.00	\$4,000.00	1,550.00	\$2,450.00	61%	50	50	\$80.00	\$ 31.00		
	\$4,668,382.16	\$2,631,727.08	\$204,261.56	\$1,832,393.52	\$1,575,012.63	257,380.89	-0.27%						

2026 Maximum 1,636,673.00
 2025 Under (Over) (196,720.52)

2025 Taxes	\$	1,575,012.63
2026 levy limit	\$	1,636,673.00

RECAP OF TAX RATES

DESCRIPTION	ACTUAL	TENTATIVE
	2025	2026
(A) GENERAL	\$1.64	\$1.72
(B) GENERAL OUTSIDE VILLAGE	\$0.00	\$0.00
(DA) HIGHWAY - TOWN-WIDE	\$1.03	\$1.03
(DB) HIGHWAY OUTSIDE VILLAGE	\$0.00	\$0.00
	<u>\$2.6692</u>	<u>\$2.7554</u>
Increase(Decrease)		\$0.0862
% CHANGE		3.23%

SAMPLE OF TAXES

ASSESSED VALUE	2026	2025	Difference
	258,000	258,000	0
INSIDE	710.89	688.66	22.23
OUTSIDE	0.00	0.00	0.00

	2026	2025		2026	2025
	INSIDE	INSIDE		OUTSIDE	OUTSIDE
A	1.72	1.64	B	0.00	0.00
DA	1.03	1.03	DB	0.00	0.00
	<u>2.76</u>	<u>2.67</u>		<u>0.00</u>	<u>0.00</u>
	3.23%			#DIV/0!	

FIRE DISTRICT

Brockport Fire	517,835.35	
Hilton Parma Fire	7,323.90	
Hamlin Morton Walker	60,196.70	2025
	<u>585,355.95</u>	
	(584,323.48)	
	1,032.47	Erroneous taxes

TOWN OF CLARKSON+A1:08
GENERAL FUND - TOWN-WIDE
2026

		2024	as of 8/31/25	2025	2026	2026	2026
		ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	ADOPTED
REVENUES:							
AA.1001.000.000	Real Property Taxes	876,886.00	891,536.00	891,536.00		933,993.90	933,993.90
AA.1030.000.000	Special Assessment	20,350.18	8,206.15	-		1,890.00	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	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	20,000.00
AA.1170.000.000	Franchises	74,442.04	69,152.04	80,000.00	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	13,000.00
AA.1289.000.000	Other Gen Department Gains	300.00	600.00	-	600.00	600.00	600.00
AA.1550.000.000	Public Pound Charges, Dog Con	340.00	132.50	100.00		200.00	200.00
AA.2025.000.000	Special Recreational Facility	34,590.00	26,380.00	25,000.00		35,000.00	35,000.00
AA.2089.000.000	Other Culture & Recreation	6,100.00	1,500.00	3,000.00		5,000.00	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	40,000.00
AA.2401.001.000	Interest And Earnings - Other	19,741.92	9,486.59	-		20,000.00	20,000.00
AA.2410.000.000	Rental of Real Property	2,377.46	8,542.41	-		1,300.00	1,300.00
AA.2530.000.000	Games of Chance	10.00	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	6,000.00
AA.2610.000.000	Fines And Forfeited Bail	16,028.00	4,901.00	4,000.00		10,000.00	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	6,000.00
AA.3001.000.000	St Aid Revenue Sharing	20,354.00	-	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	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	500.00
AA.4089.000.000	Federal Aid - ARPA	115,192.49	-	-		-	-
AA.5999.000.000	Appropriated Fund Balance	-	-	232,574.00			120,000.00
TOTAL REVENUES:		1,451,252.60	1,258,236.79	1,454,621.00	100,600.00	1,344,135.90	1,464,135.90

APPROPRIATIONS:

AA.1010.100.000	Legislative Board, Pers Serv	37,899.36	24,011.93	37,280.00	44,000.00	40,000.00	40,000.00
AA.1010.400.000	Legislative Board, Contr Expe	677.96	48.00	700.00		500.00	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	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	30,000.00
AA.1110.200.000	Municipal Court, Equip & Cap	-	-	1,500.00	1,500.00	1,500.00	1,500.00
AA.1110.400.000	Municipal Court, Contr Expnd	6,720.64	2,594.04	6,000.00	6,000.00	6,000.00	6,000.00

REVENUES:

	2024	as of 8/31/25	2025	2026	2026	2026
	ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	ADOPTED
AA.1220.100.000 Supervisor,pers Serv	27,694.63	29,230.80	44,920.00	61,000.00	49,000.00	49,000.00
AA.1220.102.000 Supervisor Deputy, pers Serv	-	504.00	780.00		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	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	1,000.00
AA.1315.400.000 Comptroller Contractual	35,910.24	29,926.79	43,526.00		31,400.00	31,400.00
AA.1320.400.000 Auditor, Contr Expend	10,750.00	86.00	14,500.00		15,600.00	15,600.00
AA.1330.100.000 Tax Collector, Pers Serv	-	1,776.96	2,750.00	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	10,000.00
AA.1355.100.000 Assessment, Pers Serv	34,970.55	22,485.50	34,500.00		35,190.00	35,190.00
AA.1355.102.000 Assessment, Deputy Pers Serv	21,458.82	13,798.30	21,200.00		21,624.00	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	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	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	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	4,750.00
AA.1420.400.000 Law, Contr Expend	44,970.36	51,028.36	60,000.00		80,000.00	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	11,000.00
AA.1430.400.000 Personnel, Contr Expend	8,633.00	8,400.00	12,500.00		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	15,000.00
AA.1450.400.000 Elections, Contr Expend	505.00	-	1,000.00		700.00	700.00
AA.1460.400.000 Records Mgmt, Contr Expend	709.63	262.25	1,000.00		500.00	500.00
AA.1620.100.000 Buildings, Pers Serv	30,038.74	38,059.45	35,000.00		35,000.00	35,000.00
AA.1620.200.000 Buildings, Equip & Cap Outlay	-	3,430.00	20,000.00		10,000.00	10,000.00
AA.1620.400.000 Buildings, Contr Expend	49,453.29	32,541.84	50,000.00		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	4,000.00
AA.1670.400.000 Central Print & Mail, Contr E	13,669.83	7,551.77	16,000.00		15,000.00	15,000.00
AA.1680.100.000 Central Data Process, Pers Serv	4,206.00	4,231.20	6,500.00		6,630.00	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	47,000.00
AA.1910.400.000 Unallocated Insurance, Contr	63,357.19	58,815.00	74,000.00		63,000.00	63,000.00
AA.1920.400.000 Municipal Assn Dues, Contr Ex	1,225.00	1,325.00	1,400.00		1,100.00	1,100.00
AA.1950.400.000 Taxes & Assess On Munic Prop,	1,732.87	1,605.34	2,000.00		2,100.00	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	1,500.00
AA.3510.100.000 Control of Animals, Pers Serv	14,850.40	6,840.89	10,486.00		10,695.72	10,695.72
AA.3510.102.000 Control of Animals, Pers Serv	-	5,106.88	7,834.00		7,990.68	7,990.68
AA.3510.400.000 Control of Animals, Contr Exp	3,919.00	1,672.00	4,000.00		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	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	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	50,250.00

REVENUES:

AA.5010.200.000 Street Admin, Equipment & Capital Outlay
 AA.5010.400.000 Street Admin, Contr Expend
 AA.5132.200.000 Garage, Equip & Cap Outlay
 AA.5132.400.000 Garage, Contr Expend
 AA.5182.400.000 Street Lighting, Contr Expend
 AA.7110.100.000 Parks, Pers Serv
 AA.7110.200.000 Parks, Equip & Cap Outlay
 AA.7110.400.000 Parks, Contr Expend

2024	as of 8/31/25	2025	2026	2026	2026
ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	ADOPTED
-	-	1,200.00		-	-
1,449.14	770.00	1,900.00	1,900.00	1,900.00	1,900.00
-	-	3,000.00	3,600.00	3,000.00	3,000.00
23,511.32	32,761.12	35,000.00	45,000.00	35,000.00	35,000.00
21,764.46	15,761.73	20,000.00		25,000.00	25,000.00
109,562.34	37,833.22	100,000.00		80,000.00	80,000.00
-	-	20,000.00	20,000.00	15,000.00	15,000.00
33,138.50	10,461.63	22,000.00	22,000.00	20,000.00	20,000.00

	2024	as of 8/31/25	2025	2026	2026	2026	
	ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	ADOPTED	
REVENUES:							
AA.7510.100.000	Historian, Pers Serv	3,692.65	2,374.35	3,632.00		4,132.00	4,132.00
AA.7510.400.000	Historian, Contr Expend	1,413.93	215.00	4,000.00	4,000.00	2,000.00	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	6,874.00
AA.7520.400.000	Historical Property, Contr Ex	56.39	-	500.00	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	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	5,000.00
AA.8710.100.000	Conservation, Pers Serv	4,438.16	2,261.64	5,700.00		4,625.00	4,625.00
AA.8710.400.000	Conservation, Contr Expend	-	-	100.00		100.00	100.00
AA.8810.100.000	Cemetery, Pers Serv	741.86	224.99	2,500.00	2,500.00	1,000.00	1,000.00
AA.8810.400.000	Cemetery, Contr Expend	672.00	-	750.00	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	2,000.00
AA.9010.800.000	State Retirement System	50,821.05	-	54,422.00	52,750.00	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	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	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	26,000.00
AA.9050.800.000	Unemployment Insurance, Empl	2,688.00	-	2,000.00	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	65,000.00
AA.9089.800.000	Clothing Allowance	-	62.52	400.00	400.00	375.00	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	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	1,464,135.90
	Difference	63,835.68	352,352.30	-	(831,395.00)	(120,000.00)	-

0.00
GENERAL FUND - OUTSIDE VILLAGE
2026

	2024	as of 8/31/25	2025	2026	2026	2026
	ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	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	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	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	2,000.00
BB.2401.000.000 Interest and Earnings	-	10,446.77	-	11,000.00	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	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	30,000.00
BB.2590.000.000 Permits, Other	110,534.19	90,569.00	90,000.00	100,000.00	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	1,500.00
BB.6999.000.000 Reserve - Library	-	-	-			
BB.5999.000.000 Appropriated Fund Balance	-	-	183,699.00			82,484.00
TOTAL REVENUES:	1,111,941.84	820,175.96	1,023,199.00	863,000.00	1,089,500.00	1,171,984.00

APPROPRIATIONS:

BB.1990.400.000 Contingency
BB.3620.100.000 Safety Inspection, Pers Serv
BB.3620.103.000 Safety Inspection, Pers Serv
BB.3620.200.000 Safety Inspection, Equip & Ca Outlay
BB.3620.201.000 Safety Inspection, Equip & Cap Outlay
BB.3620.400.000 Safety Inspection, Contractual
BB.7140.400.000 Playgr & Rec Centers, Contr E
BB.7410.400.000 Library, Contr Expend (Contract)
BB.7410.401.000 Library, Contr Expend (Add'l Exp)
BB.8010.100.000 Zoning, Pers Serv
BB.8010.103.000 Zoning, Pers Serv, Board
BB.8010.400.000 Zoning, Contr Expend
BB.8020.100.000 Planning, Pers Serv
BB.8020.103.000 Planning, Pers Serv, Board
BB.8020.400.000 Planning, Contr Expend
BB.8090.400.000 Environmental Control, Contr Expend
BB.8160.100.000 Refuse & Garbage, Pers Serv,
BB.8160.200.000 Refuse & Garbage, Equip & Cap
BB.8160.400.000 Refuse & Garbage, Contractual
BB.9010.800.000 State Retirement System
BB.9030.800.000 Social Security, Empl Bnfts
BB.9040.800.000 Workers Compensation, Empl Bn
BB.9060.800.000 Hospital & Medical (dental) Ins
BB.9089.800.000 Clothing Allowance
BB.9901.100.200 2025 Transfer Funds

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	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	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	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	5,800.00
BB.7140.400.000 Playgr & Rec Centers, Contr E	164,456.42	165,686.00	165,686.00		174,160.00	174,160.00
BB.7410.400.000 Library, Contr Expend (Contract)	228,939.03	190,226.74	190,227.00		194,031.00	194,031.00
BB.7410.401.000 Library, Contr Expend (Add'l Exp)	-	3,463.44	-		5,000.00	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	8,804.00
BB.8010.400.000 Zoning, Contr Expend	2,761.67	-	3,500.00		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	14,250.00
BB.8020.400.000 Planning, Contr Expend	2,077.46	345.00	8,500.00		350.00	350.00
BB.8090.400.000 Environmental Control, Contr Expend	5,943.04	-	7,800.00		5,650.00	5,650.00
BB.8160.100.000 Refuse & Garbage, Pers Serv,	57,044.13	28,172.31	41,820.00		40,000.00	40,000.00
BB.8160.200.000 Refuse & Garbage, Equip & Cap	-	-	5,000.00		52,916.00	52,916.00
BB.8160.400.000 Refuse & Garbage, Contractual	32,130.48	34,233.47	40,000.00		50,000.00	50,000.00
BB.9010.800.000 State Retirement System	12,789.03	-	12,728.00	52,750.00	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	14,110.00
BB.9040.800.000 Workers Compensation, Empl Bn	697.00	5,992.00	697.00	800.00	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	16,500.00
BB.9089.800.000 Clothing Allowance	60.00	375.00	470.00		500.00	500.00
BB.9901.100.200 2025 Transfer Funds	310,000.00	11,125.15	11,125.15		392,030.00	392,030.00

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2024	as of 8/31/25	2025	2026	2026	2026
ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	ADOPTED
-	-	-	-	-	-
974,589.11	551,612.96	1,023,199.00	220,825.00	1,171,984.00	1,171,984.00

REVENUES:
BB.9950.900.000 Transfer to Capital Rsv - Library
TOTAL APPROPRIATIONS:

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+A1:08
HIGHWAY FUND - TOWN-WIDE
2026**

REVENUES:
DA.1001.000.000
DA.2300.000.000
DA.2302.000.000
DA.2401.000.000
DA.2414.000.000
DA.2650.000.000
DA.2655.000.000
DA.2665.000.000
DA.2680.000.000
DA.2701.000.000
DA.2770.000.000
DA.3089.000.000
DA.3589.000.000
DA.5031.000.000
DA.5999.000.000
TOTAL REVENUES:

Real Property Taxes
Transportation Services Other Govts
Snow Removal Services Other Govts
Interest & Earnings
Rental of Equipment
Sales of Scrap & Excess Materials
Sales Other
Sales of Equipment
Insurance Recoveries
Refunds of Prior Year Expenses
Unclassified (specify)
St. Aid, Other Aid
St. Aid, Other Transportation
Interfund Transfer (ARPA)
Appropriated Fund Balance

2024	as of 8/31/25	2025	2026	2026	2026
ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	ADOPTED
545,900.00	560,900.00	560,900.00		561,832.50	561,832.50
68,922.65	169,137.54	40,000.00		200,000.00	200,000.00
138,311.90	124,595.48	180,000.00		124,595.00	124,595.00
7,433.55	11,099.00	8,000.00		12,000.00	12,000.00
96,251.28	3,741.24	30,000.00		60,000.00	60,000.00
4,720.96	1,254.00	-		3,000.00	3,000.00
15,940.80	13,768.16	-		15,000.00	15,000.00
4,501.00	33,775.00	10,000.00		30,000.00	30,000.00
-	-	-		-	-
2,950.63	-	-		-	-
-	-	-		-	-
-	-	-		-	-
260,115.91	379,974.43	195,000.00		319,900.00	319,900.00
-	-	-		-	-
-	-	120,742.00		-	-
1,145,048.68	1,298,244.85	1,144,642.00	-	1,201,732.50	1,201,732.50

APPROPRIATIONS:
DA.5110.400.000
DA.5130.100.000
DA.5130.200.000
DA.5130.400.000
DA.5142.100.000
DA.5148.100.000
DA.5148.400.000
DA.8540.100.000
DA.8540.400.000
DA.8989.100.000
DA.8989.400.000
DA.9010.800.000
DA.9030.800.000
DA.9040.800.000
DA.9050.800.000
DA.9060.800.000
DA.9089.800.000
DA.9710.600.000
DA.9710.700.000
DA.9785.600.000
DA.9785.700.000

Maint of Streets, Contr Expend
Machinery, Pers Serv
Machinery, Equip & Cap Outlay
Machinery, Contr Expend
Snow Removal, Pers Serv, Overtime
Services Other Govts, Pers Serv
Services Other Govts, Contr Expend
Drainage, Pers Serv
Drainage, Contr Expend
Misc Home & Comm Serv, Pers Serv
Misc Home & Comm Serv, Contr Expend
State Retirement System
Social Security, Empl Bnfts
Workers Compensation, Empl Bnfts
Unemployment Insurance, Empl Bnfts
Hospital & Medical (dental) Ins, Empl Bnfts
Clothing Allowance
Debt Principal, Serial Bonds
Debt Interest, Serial Bonds
Install Pur Debt, Principal
Install Pur Debt, Interest

20,736.04	52,721.49	40,000.00	55,000.00	55,000.00	55,000.00
263,513.09	158,461.61	200,000.00	200,000.00	200,000.00	200,000.00
191,555.21	113,529.47	150,000.00	200,000.00	150,000.00	150,000.00
102,527.19	93,704.84	130,000.00	130,000.00	130,000.00	130,000.00
94,452.37	104,492.69	130,000.00	130,000.00	130,000.00	130,000.00
48,181.61	54,010.99	75,000.00	75,000.00	75,000.00	75,000.00
176,002.25	139,690.07	170,000.00	170,000.00	170,000.00	170,000.00
-	12,906.42	30,000.00	30,000.00	25,000.00	25,000.00
-	12,081.31	15,000.00	15,000.00	15,000.00	15,000.00
28,330.86	-	-	-	-	-
16,722.85	-	-	-	-	-
58,315.35	-	59,636.00	52,750.00	52,750.00	52,750.00
32,783.41	26,328.36	41,653.00	30,982.50	30,982.50	30,982.50
30,283.00	38,944.00	30,283.00	20,000.00	20,000.00	20,000.00
-	-	3,000.00	3,000.00	3,000.00	3,000.00
74,859.66	53,827.02	66,000.00	97,000.00	140,000.00	140,000.00
4,825.21	1,625.00	4,070.00	5,000.00	5,000.00	5,000.00
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

REVENUES:
 DA.9950.900.000 Transfers, Equip RSV
 TOTAL APPROPRIATIONS:

2024	as of 8/31/25	2025	2026	2026	2026
ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	ADOPTED
-	-	-			
1,143,088.10	862,323.27	1,144,642.00	1,240,370.50	1,201,732.50	1,201,732.50
1,960.58	435,921.58	-	(1,240,370.50)	-	-

TOWN OF CLARKSON+A1:08
HIGHWAY FUND - OUTSIDE VILLAGE
2026

	2024	as of 8/31/25	2025	2026	2026	2026
	ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	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	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	74,000.00
DB.5031.000.000 Interfund Transfers	425,192.49	-	366,019.00		392,030.00	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	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	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	170,000.00
DB.5112.200.000 CHIPS	-	76,699.00	56,000.00	94,000.00	74,000.00	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	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	40,000.00
DB.9010.800.000 State Retirement System	19,769.27	-	23,278.00	52,750.00	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	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	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	467,030.00

Difference	12,780.95	(200,637.46)	-	(487,030.00)	-	-
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**TOWN OF CLARKSON+A1:O8
LIBERTY COVE SIDEWALKS DISTRICTS
2026**

REVENUES:

SM.1001.000.000 Real Property taxes
 SM.5999.000.000 Appropriated Fund Balance
TOTAL REVENUES:

2024	as of 8/31/25	2025	2026	2026	2026
ACTUAL	ACTUAL	BUDGET	DEPT REQUEST	TENTATIVE	ADOPTED
1,550.00	1,550.00	1,550.00		4,000.00	4,000.00
-	-	-			
1,550.00	1,550.00	1,550.00		4,000.00	4,000.00

APPROPRIATIONS:

SM.5142.100.000 Snow Removal, Contr
TOTAL APPROPRIATIONS:

-	3,500.00	1,550.00	3,500.00	3,500.00	4,000.00
-	3,500.00	1,550.00	4,000.00	4,000.00	4,000.00

Difference

1,550.00	(1,950.00)	0.00	(4,000.00)	0.00	0.00
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TOWN OF CLARKSON
SEWER DISTRICT BUDGET WORK SHEET

PHILOSOPHY: BUILD UP RESERVES FOR MAJOR REPAIRS

Debt owed to GF

				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		
DATE	ACCT. NO.	DESCRIPTION	SOURCE	CL MANOR	GREENFIELD	CL MEADOWS	N COLONY	BRIANNA	ROSE MEADOWS	BURCH FM	SW RD	GRRLND RIDGE	KOZO-RIDGE	LIBTY COVE	TANTALO	WEDGEWOOD	LAKE RD. SEWER	TOTAL	
				SS 1	SS 2	SS 3	SS 4	SS 5	SS 6	SS 7	SS 8	SS 9	SS 10	SS 11	SS 12	SS 13	SS14		
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)	
2025	9710.7	DEBT - INTEREST	ESTIMATED															(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)	
2026	9710.7	DEBT - INTEREST	BUDGETED		(360.00)							(122.00)						(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	

