

TOWN OF NAPLES, NEW YORK
SUMMARY OF FISCAL BUDGET BY FUND
FOR 2026

	<u>Appropriations</u>	<u>Estimated Revenue</u>	<u>Unexpended Fund Balance</u>	<u>Amount to be Raised by Tax</u>	<u>Appropriated Reserves</u>
GENERAL FUND - TOWNWIDE	\$ 701,189.36	64,220.00	0.00	636,969.36	0.00
GENERAL FUND - OUTSIDE VILLAGE	\$ 125,567.00	125,567.00	0.00	0.00	0.00
A HIGHWAY FUND - TOWNWIDE	\$ 797,698.00	80,450.00	226,909.00	490,339.00	0.00
B HIGHWAY FUND - OUTSIDE VILLAGE	\$ 925,865.64	732,621.12	193,244.52	0.00	0.00
WATER FUND	\$ 29,800.00	29,800.00	0.00	0.00	0.00
TOTAL TOWN	<u>2,580,120.00</u>	<u>1,032,658.12</u>	<u>420,153.52</u>	<u>1,127,308.36</u>	<u>0.00</u>
SPECIAL DISTRICTS					
F NAPLES FIRE DISTRICT	\$ 60,875.00	0.00	0.00	60,875.00	0.00
TOTAL SPECIAL DISTRICTS	<u>60,875.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,875.00</u>	<u>0.00</u>
GRANDTOTAL	<u>\$ 2,640,995.00</u>	<u>1,032,658.12</u>	<u>420,153.52</u>	<u>1,188,183.36</u>	<u>0.00</u>

**TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-A	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
APPROPRIATIONS				
GENERAL GOVERNMENT SUPPORT				
TOWN BOARD				
A1010.1	PERSONAL SERVICES	0.00	17,922.00	18,639.00
A1010.11	PERSONNEL SERVICES DEPUTY	0.00	626.00	651.00
A1010.4	CONTRACTUAL	0.00	0.00	0.00
TOTAL TOWN BOARD		0.00	18,548.00	19,290.00
JUSTICES				
A1110.1	PERSONAL SERVICES	0.00	29,247.00	30,417.00
A1110.2	EQUIPMENT	0.00	0.00	0.00
A1110.4	CONTRACTUAL	0.00	10,000.00	10,000.00
A1110.9	JUSTICES	0.00	0.00	0.00
TOTAL JUSTICES		0.00	39,247.00	40,417.00
SUPERVISOR				
A1220.1	PERSONAL SERVICES	0.00	18,192.00	18,920.00
A1220.2	EQUIPMENT	0.00	0.00	0.00
A1220.4	CONTRACTUAL	0.00	2,000.00	2,000.00
TOTAL SUPERVISOR		0.00	20,192.00	20,920.00
BOOKKEEPER				
A1315.1	PERSONAL SERVICES	0.00	8,781.00	9,132.00
A1315.2	EQUIPMENT	0.00	0.00	0.00
A1315.4	CONTRACTUAL	0.00	25.00	30.00
TOTAL BOOKKEEPER		0.00	8,806.00	9,162.00
INDEPENDENT AUDIT/ACCOUNTING				
A1320.4	CONTRACTUAL	0.00	0.00	0.00
TOTAL INDEPENDENT AUDIT/ACCOUNTING		0.00	0.00	0.00

**TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-A	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
TAX COLLECTION				
A1330.1	PERSONAL SERVICES	0.00	0.00	0.00
A1330.2	EQUIPMENT	0.00	0.00	0.00
A1330.4	CONTRACTUAL	0.00	1,000.00	2,500.00
TOTAL TAX COLLECTION		0.00	1,000.00	2,500.00
BUDGET				
A1340.1	PERSONAL SERVICES	0.00	1,112.00	1,156.00
TOTAL BUDGET		0.00	1,112.00	1,156.00
ASSESSORS				
A1355.1	PERSONAL SERVICES	0.00	33,794.00	35,146.00
A1355.2	EQUIPMENT	0.00	0.00	0.00
A1355.4	CONTRACTUAL	0.00	4,000.00	4,000.00
TOTAL ASSESSORS		0.00	37,794.00	39,146.00
TOWN CLERK				
A1410.1	PERSONAL SERVICES	0.00	50,574.00	55,631.00
A1410.11	PERSONNEL SERVICES	0.00	6,000.00	0.00
A1410.2	EQUIPMENT	0.00	1,000.00	1,000.00
A1410.4	CONTRACTUAL	0.00	6,500.00	6,825.00
TOTAL TOWN CLERK		0.00	64,074.00	63,456.00
ATTORNEY				
A1420.4	CONTRACTUAL	0.00	30,000.00	35,000.00
TOTAL ATTORNEY		0.00	30,000.00	35,000.00
ENGINEER				
A1440.4	CONTRACTUAL	0.00	15,000.00	15,000.00
TOTAL ENGINEER		0.00	15,000.00	15,000.00

**TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-A	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
ELECTIONS				
A1450.1	PERSONAL SERVICES	0.00	0.00	0.00
A1450.4	CONTRACTUAL	0.00	3,000.00	3,300.00
TOTAL ELECTIONS		0.00	3,000.00	3,300.00
DOCUMENT DESTRUCTION				
A1460.4	DOCUMENT DESTRUCTION	0.00	500.00	500.00
TOTAL DOCUMENT DESTRUCTION		0.00	500.00	500.00
BUILDINGS				
A1620.2	EQUIPMENT	0.00	30,000.00	10,000.00
A1620.4	CONTRACTUAL	0.00	65,000.00	66,950.00
TOTAL BUILDINGS		0.00	95,000.00	76,950.00
CENTRAL PRINTING & MAILING				
A1670.4	CONTRACTUAL	0.00	3,500.00	3,500.00
TOTAL CENTRAL PRINTING & MAILING		0.00	3,500.00	3,500.00
CENTRAL DATA PROCESSING				
A1680.4	CONTRACTUAL	0.00	6,500.00	6,500.00
TOTAL CENTRAL DATA PROCESSING		0.00	6,500.00	6,500.00
SPECIAL ITEMS				
A1910.4	UNALLOCATED INSURANCE	0.00	45,000.00	45,000.00
A1920.4	MUNICIPAL ASSOCIATION DUES	0.00	750.00	1,500.00
A1960.4	TAX REIMBURSEMENT	0.00	0.00	0.00
A1972.4	PAYMENTS TO TREASURER TO REDUCE	0.00	0.00	0.00
A1990.4	CONTINGENT ACCOUNT	0.00	15,000.00	15,000.00
TOTAL SPECIAL ITEMS		0.00	60,750.00	61,500.00
EDUATION, OTHER				

TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-A	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
A2989.4 CONTRACTUAL	0.00	0.00	0.00	0.00
TOTAL EDUATION, OTHER	0.00	0.00	0.00	0.00
TOTAL GENERAL GOVERNMENT SUPPORT	0.00	405,023.00	398,297.00	398,297.00
PUBLIC SAFETY				
TRAFFIC CONTROL				
A3310.4 CONTRACTUAL	0.00	10,000.00	22,000.00	22,000.00
TOTAL TRAFFIC CONTROL	0.00	10,000.00	22,000.00	22,000.00
CONTROL OF DOGS				
A3510.4 CONTRACTUAL	0.00	8,500.00	8,500.00	8,500.00
TOTAL CONTROL OF DOGS	0.00	8,500.00	8,500.00	8,500.00
CONTROL OF OTHER ANIMALS				
A3520.4 CONTRACTUAL	0.00	300.00	300.00	300.00
TOTAL CONTROL OF OTHER ANIMALS	0.00	300.00	300.00	300.00
TOTAL PUBLIC SAFETY	0.00	18,800.00	30,800.00	30,800.00
PUBLIC HEALTH				
REGISTRAR OF VITAL STATISTICS				
A4020.4 CONTRACT	0.00	0.00	0.00	0.00
TOTAL REGISTRAR OF VITAL STATISTICS	0.00	0.00	0.00	0.00
AMBULANCE				
A4540.4 MERCY FLIGHT CENTRAL	0.00	4,000.00	4,000.00	4,000.00
TOTAL AMBULANCE	0.00	4,000.00	4,000.00	4,000.00
TOTAL PUBLIC HEALTH	0.00	4,000.00	4,000.00	4,000.00
TRANSPORTATION				
SUPERINTENDENT OF HIGHWAYS				
A5010.1 PERSONAL SERVICES	0.00	80,946.00	84,184.00	84,184.00
A5010.2 EQUIPMENT	0.00	0.00	0.00	0.00
A5010.4 CONTRACTUAL	0.00	700.00	700.00	700.00

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FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-A	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
TOTAL SUPERINTENDENT OF HIGHWAYS	0.00	81,646.00	84,884.00	84,884.00
TOTAL TRANSPORTATION	0.00	81,646.00	84,884.00	84,884.00
CULTURE AND RECREATION				
PARKS				
A7110.1 PERSONNEL SERVICES	0.00	10,280.00	10,691.00	10,691.00
A7110.2 EQUIPMENT	0.00	0.00	0.00	0.00
A7110.4 CONTRACTUAL	0.00	5,000.00	5,150.00	5,150.00
TOTAL PARKS	0.00	15,280.00	15,841.00	15,841.00
HISTORIAN				
A7510.4 CONTRACTUAL	0.00	800.00	800.00	800.00
TOTAL HISTORIAN	0.00	800.00	800.00	800.00
HISTORICAL PROPERTY				
A7520.1 PERSONAL SERVICES	0.00	0.00	0.00	0.00
A7520.4 CONTRACTUAL	0.00	15,000.00	15,000.00	15,000.00
TOTAL HISTORICAL PROPERTY	0.00	15,000.00	15,000.00	15,000.00
CELEBRATIONS				
A7550.4 CONTRACTUAL	0.00	1,500.00	1,500.00	1,500.00
TOTAL CELEBRATIONS	0.00	1,500.00	1,500.00	1,500.00
TOTAL CULTURE AND RECREATION	0.00	32,580.00	33,141.00	33,141.00
HOME AND COMMUNITY SERVICES				
CEMETERIES				
A8810.4 CONTRACTUAL	0.00	30,000.00	34,000.00	34,000.00
TOTAL CEMETERIES	0.00	30,000.00	34,000.00	34,000.00
TOTAL HOME AND COMMUNITY SERVICES	0.00	30,000.00	34,000.00	34,000.00
EMPLOYEE BENEFITS				
EMPLOYEE BENEFITS				

**TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-A	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026	
A9010.8	NY STATE RETIREMENT	0.00	35,000.00	35,000.00	35,000.00
A9030.8	SOCIAL SECURITY	0.00	16,962.00	17,640.00	17,640.00
A9040.8	WORKER'S COMP	0.00	6,000.00	8,000.00	8,000.00
A9050.8	UNEMPLOYMENT INSURANCE	0.00	1,000.00	3,800.00	3,800.00
A9055.8	DISABILITY INSURANCE	0.00	200.00	200.00	200.00
A9060.8	HOSPITAL & MEDICAL INSURANCE	0.00	47,005.87	51,427.36	51,427.36
TOTAL EMPLOYEE BENEFITS		0.00	106,167.87	116,067.36	116,067.36
TOTAL EMPLOYEE BENEFITS		0.00	106,167.87	116,067.36	116,067.36
DEBT SERVICE					
BOND ANTICIPATION NOTES					
A9730.6	PRINCIPAL	0.00	0.00	0.00	0.00
A9730.7	INTEREST	0.00	0.00	0.00	0.00
TOTAL BOND ANTICIPATION NOTES		0.00	0.00	0.00	0.00
PENALTY					
A9789.0	PENALTY	0.00	0.00	0.00	0.00
TOTAL PENALTY		0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00
INTERFUND TRANSFERS					
TRANSFERS TO OTHER FUNDS					
A9901.9	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS		0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		0.00	678,216.87	701,189.36	701,189.36

**TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 2-A	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
ESTIMATED REVENUES				
REAL PROPERTY TAXES				
A1001	0.00	459,130.56	636,969.36	636,969.36
	0.00	459,130.56	636,969.36	636,969.36
REAL PROPERTY TAX ITEMS				
A1090	0.00	4,000.00	0.00	0.00
	0.00	4,000.00	0.00	0.00
NON-PROPERTY TAX ITEMS				
A1170	0.00	9,500.00	9,500.00	9,500.00
	0.00	9,500.00	9,500.00	9,500.00
DEPARTMENTAL INCOME				
A1255	0.00	1,500.00	1,500.00	1,500.00
A2089	0.00	0.00	2,500.00	2,500.00
	0.00	1,500.00	4,000.00	4,000.00
INTERGOVERNMENTAL CHARGES				
A2210	0.00	1,000.00	0.00	0.00
	0.00	1,000.00	0.00	0.00
USE OF MONEY AND PROPERTY				
A2401	0.00	200.00	200.00	200.00
A2410	0.00	0.00	0.00	0.00
	0.00	200.00	200.00	200.00
LICENSES AND PERMITS				
A2530	0.00	0.00	20.00	20.00
A2540	0.00	0.00	0.00	0.00
A2544	0.00	3,500.00	3,500.00	3,500.00
A2555	0.00	0.00	0.00	0.00
	0.00	3,500.00	3,520.00	3,520.00
FINES AND FORFEITURES				
A2610	0.00	4,500.00	4,500.00	4,500.00
	0.00	4,500.00	4,500.00	4,500.00
A2660	0.00	0.00	0.00	0.00
A2665	0.00	0.00	0.00	0.00
A2680	0.00	0.00	0.00	0.00
A2701	0.00	0.00	0.00	0.00
A2705	0.00	0.00	0.00	0.00
A2770	0.00	0.00	0.00	0.00

**TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 2-A	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026	
A2771	OTHER PAYMENTS IN LIEU OF TAXES	0.00	0.00	0.00	0.00
A2772	JUSTICES GRANT	0.00	0.00	0.00	0.00
A2990	INSURANCE REFUND	0.00	0.00	0.00	0.00
STATE AID					
A3001	STATE REVENUE SHARING - PER CAPITA	0.00	8,500.00	8,500.00	8,500.00
A3005	MORTGAGE TAX	0.00	25,000.00	34,000.00	34,000.00
A3040	STATE AID - REAL PROPERTY TAX	0.00	0.00	0.00	0.00
A3089	STATE AID - JCAP GRANT	0.00	0.00	0.00	0.00
	TOTAL STATE AID	0.00	33,500.00	42,500.00	42,500.00
A5031	INTERFUND TRANSFER	0.00	0.00	0.00	0.00
					701,189.36
TOTAL ESTIMATED REVENUES	0.00	516,830.56	701,189.36	701,189.36	
APPROPRIATED FUND BALANCE	0.00	161,386.31	0.00	0.00	
TOTAL REVENUES & OTHER SOURCES	0.00	678,216.87	701,189.36	701,189.36	

**TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - OUTSIDE VILLAGE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-B	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
APPROPRIATIONS				
GENERAL GOVERNMENT SUPPORT				
FISCAL AGENT FEES, CONTRACTUAL				
B1380.4	FISCAL AGENT FEES, CONTRACTUAL	0.00	1,000.00	1,000.00
	TOTAL FISCAL AGENT FEES, CONTRACTUAL	0.00	1,000.00	1,000.00
LAW				
B1420.4	Contractual	0.00	0.00	0.00
	TOTAL LAW	0.00	0.00	0.00
ENGINEER				
B1440.4	ENGINEER	0.00	0.00	1,000.00
	TOTAL ENGINEER	0.00	0.00	1,000.00
RECORDS MANAGEMENT				
B1460.4	RECORDS MANAGEMENT	0.00	1,000.00	1,000.00
	TOTAL RECORDS MANAGEMENT	0.00	1,000.00	1,000.00
WEB SITE DESIGN				
B1680.4	WEB SITE DESIGN	0.00	0.00	0.00
	TOTAL WEB SITE DESIGN	0.00	0.00	0.00
SPECIAL ITEMS				
B1990.4	CONTINGENT ACCOUNT	0.00	7,500.00	7,500.00
	TOTAL SPECIAL ITEMS	0.00	7,500.00	7,500.00
	TOTAL GENERAL GOVERNMENT SUPPORT	0.00	9,500.00	10,500.00
PUBLIC SAFETY				
POLICE CONTRACTUAL				
B3120.1	POLICE	0.00	0.00	0.00
B3120.2	EQUIPMENT	0.00	0.00	0.00
B3120.4	POLICE CONTRACTUAL	0.00	0.00	0.00
	TOTAL POLICE CONTRACTUAL	0.00	0.00	0.00

**TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - OUTSIDE VILLAGE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-B	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
SAFETY INSPECTION				
B3620.1	PERSONAL SERVICES	0.00	32,448.00	41,941.00
B3620.11	PERSONNEL SERVICES	0.00	0.00	0.00
B3620.2	EQUIPMENT	0.00	0.00	0.00
B3620.4	CONTRACTUAL	0.00	10,000.00	12,000.00
TOTAL SAFETY INSPECTION		0.00	42,448.00	53,941.00
TOTAL PUBLIC SAFETY		0.00	42,448.00	53,941.00
PUBLIC HEALTH				
BOARD OF HEALTH				
B4010.1	PERSONAL SERVICES	0.00	0.00	0.00
B4010.4	CONTRACTUAL	0.00	1,000.00	1,000.00
TOTAL BOARD OF HEALTH		0.00	1,000.00	1,000.00
REGISTRAR OF VITAL STATISTICS				
B4020.4	REGISTRAR OF VITAL STATISTICS	0.00	0.00	0.00
TOTAL REGISTRAR OF VITAL STATISTICS		0.00	0.00	0.00
TOTAL PUBLIC HEALTH		0.00	1,000.00	1,000.00
ECONOMIC ASSISTANCE AND OPPORTUNITY				
PROGRAMS FOR AGING				
B6772.4	CONTRACTUAL	0.00	1,000.00	1,000.00
TOTAL PROGRAMS FOR AGING		0.00	1,000.00	1,000.00
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY		0.00	1,000.00	1,000.00
CULTURE AND RECREATION				
PARKS				
B7110.4	CONTRACTUAL	0.00	0.00	0.00
TOTAL PARKS		0.00	0.00	0.00
BAND CONCERTS				

TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - OUTSIDE VILLAGE
FOR 2026

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-B	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026	
B7270.4	BAND CONCERTS	0.00	0.00	0.00	0.00
	TOTAL BAND CONCERTS	0.00	0.00	0.00	0.00
YOUTH PROGRAM					
B7310.4	CONTRACTUAL	0.00	27,200.00	28,500.00	28,500.00
	TOTAL YOUTH PROGRAM	0.00	27,200.00	28,500.00	28,500.00
LIBRARY					
B7410.4	CONTRACTUAL	0.00	0.00	0.00	0.00
	TOTAL LIBRARY	0.00	0.00	0.00	0.00
HISTORICAL PROPERTY CONTRACTUAL					
B7520.4	HISTORICAL PROPERTY CONTRACTUAL	0.00	0.00	0.00	0.00
	TOTAL HISTORICAL PROPERTY CONTRACTUAL	0.00	0.00	0.00	0.00
CELEBRATIONS					
B7550.4	CELEBRATIONS	0.00	0.00	0.00	0.00
	TOTAL CELEBRATIONS	0.00	0.00	0.00	0.00
	TOTAL CULTURE AND RECREATION	0.00	27,200.00	28,500.00	28,500.00
HOME AND COMMUNITY SERVICES					
ZONING					
B8010.1	PERSONAL SERVICES	0.00	0.00	0.00	0.00
B8010.4	CONTRACTUAL	0.00	4,000.00	4,200.00	4,200.00
	TOTAL ZONING	0.00	4,000.00	4,200.00	4,200.00
PLANNING					
B8020.1	PERSONAL SERVICES	0.00	0.00	0.00	0.00
B8020.4	CONTRACTUAL	0.00	7,000.00	7,000.00	7,000.00
	TOTAL PLANNING	0.00	7,000.00	7,000.00	7,000.00

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FISCAL BUDGET GENERAL FUND - OUTSIDE VILLAGE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-B	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
CCWSA				
B8090.4	CONTRACTUAL	0.00	12,000.00	12,000.00
TOTAL CCWSA		0.00	12,000.00	12,000.00
SEWER ADMIN CONTRACTUAL				
B8120.4	SEWER ADMIN CONTRACTUAL	0.00	0.00	0.00
TOTAL SEWER ADMIN CONTRACTUAL		0.00	0.00	0.00
REFUSE & GARBAGE				
B8160.2	EQUIPMENT	0.00	0.00	0.00
B8160.4	CONTRACTUAL	0.00	0.00	0.00
TOTAL REFUSE & GARBAGE		0.00	0.00	0.00
WATER ADMIN CONTRACTUAL				
B8320.4	Water Admin Contractual	0.00	0.00	0.00
TOTAL WATER ADMIN CONTRACTUAL		0.00	0.00	0.00
TOTAL HOME AND COMMUNITY SERVICES		0.00	23,000.00	23,200.00
EMPLOYEE BENEFITS				
EMPLOYEE BENEFITS				
B9010.8	NY STATE RETIREMENT	0.00	0.00	0.00
B9030.8	SOCIAL SECURITY	0.00	4,326.00	4,326.00
B9040.8	WORKER'S COMP	0.00	3,000.00	3,000.00
B9055.8	DISABILITY INSURANCE	0.00	100.00	100.00
B9060.8	HOSPITAL & MEDICAL INSURANCE	0.00	0.00	0.00
TOTAL EMPLOYEE BENEFITS		0.00	7,426.00	7,426.00
TOTAL EMPLOYEE BENEFITS		0.00	7,426.00	7,426.00
DEBT SERVICE				
BOND ANTICIPATION NOTES				
B9730.6	PRINCIPAL	0.00	0.00	0.00
TOTAL BOND ANTICIPATION NOTES		0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00

TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - OUTSIDE VILLAGE
FOR 2026

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-B	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
INTERFUND TRANSFERS				
 TRANSFERS TO OTHER FUNDS				
B9901.9 TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS	0.00	111,574.00	125,567.00	125,567.00

TOWN OF NAPLES
FISCAL BUDGET GENERAL FUND - OUTSIDE VILLAGE
FOR 2026

(ADOPTED NOVEMBER 4, 2025)

Schedule 2-B	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026	
ESTIMATED REVENUES					
NON-PROPERTY TAX ITEMS					
B1120	NON PROPERTY TAX DISTRIBUTION BY	0.00	60,000.00	97,628.88	97,628.88
	TOTAL NON-PROPERTY TAX ITEMS	0.00	60,000.00	97,628.88	97,628.88
DEPARTMENTAL INCOME					
B1255	CLERK FEES	0.00	0.00	0.00	0.00
B1289	Code Enforcement Shared Vehicle	0.00	0.00	0.00	0.00
B1589	CEO SHARED VEHICLE	0.00	0.00	0.00	0.00
B2110	ZONING FEES	0.00	200.00	500.00	500.00
B2115	PLANNING BOARD FEES	0.00	0.00	0.00	0.00
	TOTAL DEPARTMENTAL INCOME	0.00	200.00	500.00	500.00
B2210	GENERAL SERVICES OTHER GOVTS	0.00	0.00	0.00	0.00
USE OF MONEY AND PROPERTY					
B2401	INTEREST & EARNINGS	0.00	150.00	150.00	150.00
B2410	RENTAL OF PROPERTY	0.00	18,000.00	22,788.12	22,788.12
	TOTAL USE OF MONEY AND PROPERTY	0.00	18,150.00	22,938.12	22,938.12
LICENSES AND PERMITS					
B2555	BUILDING PERMITS	0.00	4,500.00	4,500.00	4,500.00
B2590	SUB DIVISION	0.00	0.00	0.00	0.00
	TOTAL LICENSES AND PERMITS	0.00	4,500.00	4,500.00	4,500.00
B2665	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
B2680	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
B2770	MISCELLANEOUS	0.00	0.00	0.00	0.00
B2990	INSURANCE REFUNDS	0.00	0.00	0.00	0.00
B3005	25000.MORTGAGE TAX	0.00	0.00	0.00	0.00
B3089	STATE AID - OTHER	0.00	0.00	0.00	0.00
					125,567.00
	TOTAL ESTIMATED REVENUES	0.00	82,850.00	125,567.00	125,567.00

APPROPRIATED FUND BALANCE

0.00 28,724.00 0.00 0.00

TOTAL REVENUES & OTHER SOURCES

0.00 111,574.00 125,567.00 125,567.00

TOWN OF NAPLES
FISCAL BUDGET HIGHWAY FUND - TOWNWIDE
FOR 2026

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-DA	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
APPROPRIATIONS				
GENERAL GOVERNMENT SUPPORT				
INSURANCE RECOVERIES				
DA2680.4	INSURANCE RECOVERIES	0.00	0.00	0.00
	TOTAL INSURANCE RECOVERIES	0.00	0.00	0.00
	TOTAL GENERAL GOVERNMENT SUPPORT	0.00	0.00	0.00
TRANSPORTATION				
MACHINERY				
DA5130.2	EQUIPMENT	215,000.00	220,000.00	220,000.00
DA5130.4	CONTRACTUAL	100,000.00	110,000.00	110,000.00
	TOTAL MACHINERY	315,000.00	330,000.00	330,000.00
SNOW REMOVAL				
DA5142.1	PERSONAL SERVICES	79,040.00	82,202.00	85,490.00
DA5142.4	CONTRACTUAL	136,412.92	142,000.00	130,000.00
	TOTAL SNOW REMOVAL	215,452.92	224,202.00	215,490.00
SERVICES FOR OTHER GOV'TS				
DA5148.1	PERSONAL SER	91,727.14	115,731.00	120,360.00
DA5148.4	CONTRA	33,538.65	142,000.00	110,000.00
	TOTAL SERVICES FOR OTHER GOV'TS	125,265.79	257,731.00	230,360.00
	TOTAL TRANSPORTATION	655,718.71	811,933.00	775,850.00
EMPLOYEE BENEFITS				
EMPLOYEE BENEFITS				
DA9010.8	NY STATE RETIREMENT	18,727.00	0.00	0.00
DA9030.8	SOCIAL SECURITY	10,073.17	15,142.00	15,748.00
	TOTAL EMPLOYEE BENEFITS	28,800.17	15,142.00	15,748.00
WORKMAN'S COMPENSATION				

TOWN OF NAPLES
FISCAL BUDGET HIGHWAY FUND - TOWNWIDE
FOR 2026

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-DA		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
DA9040.8	WORKMAN'S COMPENSATION	6,000.00	6,000.00	6,000.00	6,000.00
DA9055.8	DISABILITY INSURANCE	39.00	100.00	100.00	100.00
DA9060.8	HOSPITAL & MEDICAL INSURANCE	46,787.42	0.00	0.00	0.00
TOTAL WORKMAN'S COMPENSATION		52,826.42	6,100.00	6,100.00	6,100.00
TOTAL EMPLOYEE BENEFITS		81,626.59	21,242.00	21,848.00	21,848.00
DEBT SERVICE					
BAN PRINCIPAL					
DA9710.6	BAN PRINCIPAL	0.00	0.00	0.00	0.00
DA9710.7	Ban interest	0.00	0.00	0.00	0.00
TOTAL BAN PRINCIPAL		0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00
INTERFUND TRANSFERS					
TRANSFERS TO CAPITAL FUNDS					
DA9950.9	TRANSFERS TO CAPITAL FUNDS	0.00	0.00	0.00	0.00
TOTAL TRANSFERS TO CAPITAL FUNDS		0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		737,345.30	833,175.00	797,698.00	797,698.00

**TOWN OF NAPLES
FISCAL BUDGET HIGHWAY FUND - TOWNWIDE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 2-DA	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026	
ESTIMATED REVENUES					
REAL PROPERTY TAXES					
DA1001	REAL PROPERTY TAXES	604,281.52	634,037.44	490,339.00	490,339.00
	TOTAL REAL PROPERTY TAXES	604,281.52	634,037.44	490,339.00	490,339.00
INTERGOVERNMENTAL CHARGES					
DA2300	SERVICES FOR OTHER GOV'TS	72,655.67	80,000.00	80,000.00	80,000.00
	TOTAL INTERGOVERNMENTAL CHARGES	72,655.67	80,000.00	80,000.00	80,000.00
USE OF MONEY AND PROPERTY					
DA2401	INTEREST & EARNINGS	0.00	450.00	450.00	450.00
	TOTAL USE OF MONEY AND PROPERTY	0.00	450.00	450.00	450.00
SALE OF PROPERTY & COMPENSATIO					
DA2650	SALE OF SCRAP METAL	745.00	0.00	0.00	0.00
DA2665	SALE OF EQUIPMENT	289,271.00	0.00	0.00	0.00
DA2680	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
	TOTAL SALE OF PROPERTY &	290,016.00	0.00	0.00	0.00
DA2700	REFUNDS - OVERPAYMENT	0.00	0.00	0.00	0.00
DA2770	MISCELLANEOUS	0.00	0.00	0.00	0.00
DA2990	INSURANCE REFUNDS	0.00	0.00	0.00	0.00
DA4960	EMERGENCY DISASTER ASSISTANCE	0.00	0.00	0.00	0.00
DA5031	INTERFUND TRANSFER	0.00	0.00	0.00	0.00
					570,789.00
	TOTAL ESTIMATED REVENUES	966,953.19	714,487.44	570,789.00	570,789.00
	APPROPRIATED FUND BALANCE	-229,607.89	118,687.56	226,909.00	226,909.00
	TOTAL REVENUES & OTHER SOURCES	737,345.30	833,175.00	797,698.00	797,698.00

**TOWN OF NAPLES
FISCAL BUDGET HIGHWAY FUND - OUTSIDE VILLAGE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-DB	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
APPROPRIATIONS				
TRANSPORTATION				
GENERAL REPAIRS				
DB5110.1	PERSONAL SERVICES	166,400.00	173,056.00	179,978.00
DB5110.4	CONTRACTUAL	260,000.00	270,000.00	280,000.00
TOTAL GENERAL REPAIRS		426,400.00	443,056.00	459,978.00
IMPROVEMENTS				
DB5112.2	CAPITAL OUTLAY	331,542.20	200,000.00	220,000.00
DB5112.4	CONTRACTUAL	113.80	0.00	0.00
TOTAL IMPROVEMENTS		331,656.00	200,000.00	220,000.00
TOTAL TRANSPORTATION		758,056.00	643,056.00	679,978.00
HOME AND COMMUNITY SERVICES				
FEMA				
DB8760.4	FEMA	0.00	0.00	0.00
TOTAL FEMA		0.00	0.00	0.00
TOTAL HOME AND COMMUNITY SERVICES		0.00	0.00	0.00
EMPLOYEE BENEFITS				
EMPLOYEE BENEFITS				
DB9010.8	NY STATE RETIREMENT	20,000.00	50,000.00	53,239.00
DB9030.8	SOCIAL SECURITY	10,034.04	10,816.00	11,249.00
TOTAL EMPLOYEE BENEFITS		30,034.04	60,816.00	64,488.00
WORKMAN'S COMPENSATION				
DB9040.8	WORKMAN'S COMPENSATION	7,377.00	7,500.00	7,500.00
DB9055.8	DISABILITY INSURANCE	39.00	200.00	200.00
DB9060.8	HOSPITAL & MEDICAL INSURANCE	39,426.02	109,656.82	113,781.89
DB9089.0	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00
TOTAL WORKMAN'S COMPENSATION		46,842.02	117,356.82	121,481.89
TOTAL EMPLOYEE BENEFITS		76,876.06	178,172.82	185,969.89

**TOWN OF NAPLES
FISCAL BUDGET HIGHWAY FUND - OUTSIDE VILLAGE
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-DB	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
DEBT SERVICE				
FENA BAN				
DB9730.600	PRINCIPAL	50,000.00	55,000.00	55,000.00
DB9730.700	INTEREST	7,594.50	6,287.25	4,917.75
TOTAL FENA BAN		57,594.50	61,287.25	59,917.75
TOTAL DEBT SERVICE		57,594.50	61,287.25	59,917.75
INTERFUND TRANSFERS				
TRANSFERS TO CAPITAL FUNDS				
DB9950.9	TRANSFERS TO CAPITAL FUNDS	0.00	0.00	0.00
TOTAL TRANSFERS TO CAPITAL FUNDS		0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS		0.00	0.00	0.00
TOTAL APPROPRIATIONS		892,526.56	882,516.07	925,865.64

TOWN OF NAPLES
FISCAL BUDGET HIGHWAY FUND - OUTSIDE VILLAGE
FOR 2026

(ADOPTED NOVEMBER 4, 2025)

Schedule 2-DB	Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026	
ESTIMATED REVENUES					
DB1001	REAL PROPERTY TAXES	0.00	0.00	0.00	0.00
NON-PROPERTY TAX ITEMS					
DB1120	NON PROPERTY TAX DISTRIBUTION BY	656,580.58	550,000.00	512,371.12	512,371.12
	TOTAL NON-PROPERTY TAX ITEMS	<u>656,580.58</u>	<u>550,000.00</u>	<u>512,371.12</u>	<u>512,371.12</u>
INTERGOVERNMENTAL CHARGES					
DB2300	SERVICES FOR OTHER GOV.	3,750.00	0.00	0.00	0.00
	TOTAL INTERGOVERNMENTAL CHARGES	<u>3,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
USE OF MONEY AND PROPERTY					
DB2401	2000.INTEREST & EARNINGS	0.00	250.00	250.00	250.00
DB2410	RENTAL OF PROPERTY	0.00	0.00	0.00	0.00
	TOTAL USE OF MONEY AND PROPERTY	<u>0.00</u>	<u>250.00</u>	<u>250.00</u>	<u>250.00</u>
DB2650	SALE OF SCRAP METAL	0.00	0.00	0.00	0.00
DB2665	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
DB2680	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
MISCELLANEOUS LOCAL SOURCES					
DB2706	GRANTS FROM LOCAL GOV - WATERSHED	0.00	0.00	0.00	0.00
DB2770	MISCELLANEOUS INCOME	575.82	0.00	0.00	0.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	<u>575.82</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
DB2990	INSURANCE REFUNDS	0.00	0.00	0.00	0.00
STATE AID					
DB3501	CONSOLIDATED HIGHWAY AID	640,761.04	200,000.00	220,000.00	220,000.00
DB3589	GRANT - NYSDOS	0.00	0.00	0.00	0.00
DB3997	STATE AND LOCAL AID NATURAL	0.00	0.00	0.00	0.00
	TOTAL STATE AID	<u>640,761.04</u>	<u>200,000.00</u>	<u>220,000.00</u>	<u>220,000.00</u>
DB4960	EMERGENCY DISASTER ASSISTANCE	0.00	0.00	0.00	0.00
DB5031	INTERFUND TRANSFER	0.00	0.00	0.00	0.00
					732,621.12
TOTAL ESTIMATED REVENUES	<u>1,301,667.44</u>	<u>750,250.00</u>	<u>732,621.12</u>	<u>732,621.12</u>	

APPROPRIATED FUND BALANCE

-409,140.88 132,266.07 193,244.52 193,244.52

TOTAL REVENUES & OTHER SOURCES

892,526.56 882,516.07 925,865.64 925,865.64

**TOWN OF NAPLES
FISCAL BUDGET WATER FUND
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-F	Expenditures /Revenues 2024	Modified Budget 01/31/2025	Recommended Budget 2026	Adopted Budget 2026
APPROPRIATIONS				
GENERAL GOVERNMENT SUPPORT				
SPECIAL ITEMS				
F1950.4	TAXES AND ASSESSMENTS ON PROPERTY	0.00	0.00	0.00
	TOTAL SPECIAL ITEMS	0.00	0.00	0.00
	TOTAL GENERAL GOVERNMENT SUPPORT	0.00	0.00	0.00
DEBT SERVICE				
DEBT PRINCIPAL, SERIAL BONDS				
F9710.6	DEBT PRINCIPAL, SERIAL BONDS	10,000.00	10,000.00	10,000.00
F9710.7	DEBT INTEREST, SERIAL BONDS	20,700.00	20,250.00	19,800.00
	TOTAL DEBT PRINCIPAL, SERIAL BONDS	30,700.00	30,250.00	29,800.00
	TOTAL DEBT SERVICE	30,700.00	30,250.00	29,800.00
	TOTAL APPROPRIATIONS	30,700.00	30,250.00	29,800.00

**TOWN OF NAPLES
FISCAL BUDGET WATER FUND
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 2-F	Expenditures /Revenues 2024	Modified Budget 01/31/2025	Recommended Budget 2026	Adopted Budget 2026
ESTIMATED REVENUES				
F1030	SPECIAL ASSESSMENTS - CAPITAL CHARGE	0.00	0.00	0.00
	DEPARTMENTAL INCOME			
F2140	METERED WATER SALES	22,839.32	30,250.00	29,800.00
	TOTAL DEPARTMENTAL INCOME	<u>22,839.32</u>	<u>30,250.00</u>	<u>29,800.00</u>
				29,800.00
TOTAL ESTIMATED REVENUES		<u>22,839.32</u>	<u>30,250.00</u>	<u>29,800.00</u>
APPROPRIATED FUND BALANCE		<u>7,860.68</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES & OTHER SOURCES		<u>30,700.00</u>	<u>30,250.00</u>	<u>29,800.00</u>

**TOWN OF NAPLES
FISCAL BUDGET NAPLES FIRE DISTRICT
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 1-SF	Expenditures /Revenues 2024	Modified Budget 01/31/2025	Recommended Budget 2026	Adopted Budget 2026
APPROPRIATIONS				
PUBLIC SAFETY				
MAXFIELD HOSE				
SF3410.4 MAXFIELD HOSE	55,188.00	63,526.00	60,875.00	60,875.00
TOTAL MAXFIELD HOSE	55,188.00	63,526.00	60,875.00	60,875.00
TOTAL PUBLIC SAFETY	55,188.00	63,526.00	60,875.00	60,875.00
PUBLIC HEALTH				
AMBULANCE				
SF4540.4 CONTRACTUAL	0.00	0.00	0.00	0.00
TOTAL AMBULANCE	0.00	0.00	0.00	0.00
TOTAL PUBLIC HEALTH	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS	55,188.00	63,526.00	60,875.00	60,875.00

**TOWN OF NAPLES
FISCAL BUDGET NAPLES FIRE DISTRICT
FOR 2026**

(ADOPTED NOVEMBER 4, 2025)

Schedule 2-SF	Expenditures /Revenues 2024	Modified Budget 01/31/2025	Recommended Budget 2026	Adopted Budget 2026
ESTIMATED REVENUES				
REAL PROPERTY TAXES				
SF1001 PROPERTY TAXES	55,188.00	63,526.00	60,875.00	60,875.00
TOTAL REAL PROPERTY TAXES	55,188.00	63,526.00	60,875.00	60,875.00
				60,875.00
TOTAL ESTIMATED REVENUES	55,188.00	63,526.00	60,875.00	60,875.00
APPROPRIATED FUND BALANCE				
	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER SOURCES	55,188.00	63,526.00	60,875.00	60,875.00

ADOPTED
TOWN OF NAPLES
 YEAR ENDING 31-Dec-26
 SUMMARY OF BUDGET BY FUNDS

<u>CODE</u>	<u>FUND</u>	<u>APPROP.</u>	<u>OTHER USES</u>	<u>UNAPPROP.</u>	<u>REVENUES</u>	<u>ESTIMATED</u>	<u>REVENUES</u>	<u>AMOUNT TO</u>
								<u>BE RAISED</u>
								<u>BY TAXES</u>
A	TOWNWIDE	701,189	0	0	64,220	636,969		
B	OUTSIDE	125,567	0	0	125,567	0		
DA	TOWNWIDE	717,248		226,909	80,450	490,339		
DB	OUTSIDE	925,866		193,245	732,621			
F	WATER	29,800			29,800			
SF	FIRE DISTRICT	60,875				60,875		
	TOTAL TAXABLE VALUE				295,862,419	1,188,183		
	TAX RATE				4.016000			
	TOTAL TO BE RAISED BY TAXES				\$1,188,183			

SALARY SCHEDULE
2026 BUDGET

11/4/2025

<u>TITLE</u>	<u>NO. OF PERSONS</u>	<u>HOURS WORKED</u>	<u>PROPOSED RATE</u>	<u>TOTAL APPROP.</u>
COUNCIL MEMBERS	4	SALARY	4,659.75	18,639.00
DEPUTY SUPERVISOR	1	SALARY	651.00	651.00
SUPERVISOR	1	SALARY	30,417.00	30,417.00
TOWN CLERK	1	SALARY	55,631.00	55,631.00
BOOKKEEPER	1	SALARY	9,132.00	9,132.00
BUDGET OFFICER	1	SALARY	1,156.00	1,156.00
ASSESSOR	1	SALARY	35,146.00	35,146.00
JUDGE	1	SALARY	30,417.00	30,417.00
HIGHWAY SUPER	1	SALARY	84,184.00	84,184.00
HOURLY EMPLOYEES				
JUSTICE CLERK	1	15 HRS/BIWKLY	18.43/HOUR	
PARKS	1	32HRS/BIWKLY	20.03/HOUR	
MEO	4	40 HRS WK	32.51/HOUR	
DEPT.HIGHWAY SUPER	1	40 HRS WK	33.81/HOUR	
CODE ENFORCEMENT	1	20 HRS/WK	35.60/HOUR	