

2026 Village of Rochester Budget Worksheet
GENERAL FUND

Account Number	Account description	2023 Actual	2024 Actual	2025 Actual Through 8.31.25	9.1.2025 - 12.31.2025 (Estimated)	2025 Total (Actual + Estimated)	2025 Budget	RECC. BUDGET AMENDMENTS	2025 AMENDED BUDGET	2026 Proposed Budget
REVENUES										
TAXES										
100-00-41150-000-000	MANAGED FOREST/FOREST CROP	2,714.10	2,534.74	3,473.38	-	3,473.38	2,500.00		2,500.00	3,500.00
100-00-41300-000-000	IN LIEU OF ST. CONSERV S70.113	2,573.16	2,573.16	2,573.16	-	2,573.16	2,573.00		2,573.00	2,573.00
100-00-41301-000-000	IN LIEU OF ST. CONSERV S70.11	2,799.93	2,453.87	2,509.40	-	2,509.40	2,500.00		2,500.00	2,500.00
NOT IN WORKHORSE	INT. ON DELQ PERSONAL PROPERTY TAX	1.77	3.74			-			-	-
NOT IN WORKHORSE	AG USE PENALTIES	28,281.00	5,496.92	-	-	-			-	-
		36,369.96	13,062.43	8,555.94	-	8,555.94	7,573.00	-	7,573.00	8,573.00
INTERGOVERNMENTAL REV										
100-00-43410-000-000	STATE SHARED REVENUES/PERS PROP TAX AID	74,944.86	169,468.34	12,748.72	131,866.00	144,614.72	176,074.19	(31,320.00)	144,754.19	178,002.00
100-41-43420-000-000	2% FIRE DUES	15,541.58	21,144.03	22,801.40	-	22,801.40	21,000.00		21,000.00	23,000.00
100-00-43430-000-000	EXEMPT COMPUTER	288.92	288.92	288.92	-	288.92	289.00		289.00	289.00
100-00-43500-000-000	STATE GRANTS	392.70	453.00	-		-	500.00		500.00	
100-50-43530-000-000	TRANSPORTATION AIDS	100,895.35	109,366.25	82,513.50	27,600.52	110,114.02	110,114.02		110,114.02	105,669.00
100-60-43540-000-000	RECYCLING GRANTS	6,151.48	6,160.22	6,156.03	-	6,156.03	6,160.00		6,160.00	6,160.00
100-55-43622-000-000	STREET LIGHTING	1,140.10	750.10	750.10	-		750.00		750.00	750.00
		199,354.99	307,630.86	125,258.67	159,466.52	283,975.09	314,887.21	(31,320.00)	283,567.21	313,870.00
REGULATION AND COMPLIANCE										
100-71-44102-000-000	DOG LICENSES	4,809.00	4,809.00	4,662.00	50.00	4,712.00	4,600.00		4,600.00	4,700.00
100-11-44104-000-000	CABLE T.V. FEES	35,232.07	34,471.56	19,302.36	15,762.00	35,064.36	37,000.00		37,000.00	35,000.00
100-11-44105-000-000	DANCE HALL LICENSES	700.00	600.00	600.00	-	600.00	600.00		600.00	600.00
100-71-44105-000-000	SPECIAL ANIMAL PERMITS	200.00	150.00	150.00	-	150.00	50.00		50.00	150.00
100-71-44106-000-000	KENNEL APPLICATIONS	200.00	100.00	150.00	-	150.00	100.00		100.00	150.00
100-11-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	5,563.56	6,151.12	6,200.00	-	6,200.00	6,400.00		6,400.00	6,200.00
100-11-44115-000-000	OPERATORS LICENSES	1,345.00	1,375.00	1,500.00	100.00	1,600.00	1,300.00		1,300.00	1,500.00
100-11-44116-000-000	CIGARETTE & SODA LICENSES	640.00	630.00	630.00	-	630.00	630.00		630.00	630.00
100-42-44300-000-000	BLDG PERMITS	137,728.75	126,663.20	56,795.53	26,000.00	82,795.53	110,000.00	(27,000.00)	83,000.00	80,000.00
100-90-44400-000-000	ZONING PERMITS & FEE'S	17,485.00	16,990.00	6,455.00	9,000.00	15,455.00	24,000.00	(6,000.00)	18,000.00	20,000.00
100-90-44404-000-000	CONDITIONAL USER PERMIT FEES	2,400.00	7,875.00	1,425.00	-	1,425.00	-		-	-
100-90-44408-000-000	LAND DIVISION FEES	900.00	-	300.00	-	300.00	-		-	-
100-50-44900-000-000	PARKING PERMITS	48.58	100.00	250.00	-	250.00	50.00		50.00	50.00
100-40-44901-000-000	FIREWORKS PERMITS	210.00	270.00	255.00	-	255.00	250.00		250.00	250.00
100-40-44920-000-000	SELLERS PERMITS	595.00	393.00	1,650.00	-	1,650.00	100.00		100.00	100.00
100-50-44930-000-000	DRIVEWAY PERMITS	900.00	2,100.00	570.00	-	570.00	1,000.00		1,000.00	500.00
100-50-44941-000-000	RIGHT OF WAY PERMITS	750.00	300.00	1,485.00	-	1,485.00	500.00		500.00	1,000.00
		209,706.96	202,977.88	102,379.89	50,912.00	153,291.89	186,580.00	(33,000.00)	153,580.00	150,830.00
FINES, FORFEITURES & PENALTIES										
100-40-45110-000-000	COURT FORFEITURES	13,399.45	13,458.00	17,124.27	3,000.00	20,124.27	9,000.00	9,000.00	18,000.00	15,000.00

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PUBLIC CHARGES FOR SERVICES										
100-11-46101-000-000	LEGAL PUBLICATION FEES	60.00	65.00	65.00	-	65.00	65.00		65.00	65.00
100-11-46102-000-000	ASSESSMENT LETTERS	4,000.00	4,050.00	1,700.00	600.00	2,300.00	3,000.00		3,000.00	2,500.00
100-11-46103-000-000	PASSPORT APPLICATION FEES	2,695.00	1,925.00	-	-	-	2,000.00	(2,000.00)	-	-
100-11-46104-000-000	PUBLIC RECORD COPY FEES	-	-	-	10.00	10.00	10.00		10.00	10.00
100-60-46420-000-000	REFUSE & GARBAGE COLLECTION	283,500.00	293,085.00	304,113.00	-	304,113.00	304,716.00		304,716.00	312,708.00
100-40-46440-000-000	WEED/NUISANCE ABATEMENT	440.00	-	5,344.20		5,344.20	300.00		300.00	52,285.80
		290,695.00	299,125.00	311,222.20	610.00	311,832.20	310,091.00	(2,000.00)	308,091.00	367,568.80
INTERGOVERNMENTAL CHARGES FOR SERVICES										
NOT IN WORKHORSE	STORM SEWER UTILITY ADMIN FEES	24,000.00	12,000.00	12,000.00		12,000.00	12,000.00		12,000.00	12,000.00
NOT IN WORKHORSE	SEWER UTILITY ADMIN FEES	28,190.00	28,121.00	28,121.00		28,121.00	28,121.00		28,121.00	28,063.20
		52,190.00	40,121.00	40,121.00	-	40,121.00	40,121.00	-	40,121.00	40,063.20
MISCELLANEOUS										
100-00-48100-000-000	INTEREST REVENUE	69,333.60	75,222.69	39,392.92	25,000.00	64,392.92	65,000.00		65,000.00	65,000.00
100-30-48200-000-000	RENT REVENUE	3,551.00	3,501.00	3,401.00	1,000.00	4,401.00	3,501.00		3,501.00	4,000.00
100-00-48250-000-000	MISCELLANEOUS REVENUE	852.05	558.95	278.40	180.00	458.40	200.00		200.00	200.00
100-00-48309-000-000	SALE OF VILLAGE PROPERTY		10,000.00	64,937.84	-	64,937.84		64,937.84	64,937.84	-
		73,736.65	89,282.64	108,010.16	26,180.00	134,190.16	68,701.00	64,937.84	133,638.84	69,200.00
100-00-49200-000-000	TRANSFERS FROM OTHER FUNDS		128,848.63							114,400.00
		-	128,848.63	-	-	-	-	-		114,400.00
		875,453.01	1,094,506.44	712,672.13	240,168.52	952,090.55	936,953.21	7,617.84	944,571.05	1,079,505.00
FOR CROSS-REFERENCE, THIS LINE INCLUDES PROPERTY TAX REVENUES		1,524,765.39	1,760,263.88			1,666,440.80	1,651,303.46		1,658,921.30	1,757,112.30
EXPENDITURES										
GENERAL GOVERNMENT LEGISLATIVE										
100-01-51100-110-000	V BD WAGES/SALARIES	32,042.53	36,033.26	24,230.89	10,769.11	35,000.00	35,000.00	-	35,000.00	35,000.00
100-01-51100-130-000	V BD SOC SEC/MED	3,194.93	3,003.64	1,853.66	823.84	2,677.50	3,400.00		3,400.00	2,677.50
NOT IN WORKHORSE	TRUSTEE MEETING PAY (PER DIEM)						9,000.00	(9,000.00)	-	
100-01-51100-162-000	V BD ASSOCIATION FEES	1,741.14	4,118.27	2,236.07		2,236.07	2,250.00		2,250.00	2,500.00
100-01-51100-390-000	V BD MISC EXP	519.78	821.50	81.00		81.00	500.00		500.00	500.00
100-01-51101-110-000	COMMITTEE WAGES/SALARIES	16,816.25	14,976.50	12,464.00	4,000.00	16,464.00	4,000.00	13,288.00	17,288.00	15,000.00
100-01-51101-130-000	COMMITTEE SOC SEC/MED	174.06	452.04	953.50	306.00	1,259.50	310.00		310.00	1,200.00
100-02-51300-000-000	VILLAGE ATTORNEY	8,040.78	16,872.00	9,896.30	6,000.00	15,896.30	22,000.00		22,000.00	20,000.00
100-02-51301-000-000	PROSECUTING ATTNY	-	7,525.76	6,080.50		6,080.50	10,000.00		10,000.00	
100-02-51301-110-000	PROSECUTING ATTNY/ SALARIES	-	-	2,210.50	1,000.00	3,210.50	-		-	10,000.00
100-02-51301-130-000	PROSECUTING ATTNY SOC SEC/MED	-	-	169.11	76.50	245.61	-		-	765.00
100-02-51301-131-000	PROSECUTING ATTNY WRS	-	-	153.64	69.50	223.14	-		-	720.00
		62,529.47	83,802.97	60,329.17	23,044.95	83,374.12	86,460.00	4,288.00	90,748.00	88,362.50

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GENERAL GOVERNMENT ADMINISTRATIVE										
NOT IN WORKHORSE	TRUSTEE MEETING PAY (PER DIEM)						2,400.00	(2,400.00)		
NOT IN WORKHORSE	CITIZEN MEETING PAY (PER DIEM)						888.00	(888.00)		
100-11-51420-110-000	CLERK TREAS WAGES/SALARIES	204,006.40	221,808.80	157,831.52	100,560.00	258,391.52	224,400.00	34,000.00	258,400.00	236,990.00
100-11-51420-130-000	CLERK TREAS SOC SEC/MED	15,725.29	19,424.50	12,074.11	7,695.00	19,769.11	17,400.00	2,370.00	19,770.00	18,130.00
100-11-51420-131-000	CLERK TREAS WRS	14,101.43	14,562.70	10,969.29	6,990.00	17,959.29	15,600.00	2,400.00	18,000.00	17,064.00
100-11-51420-132-000	CLERK TREAS HEALTH INS	6,959.91	24,965.26	13,126.72	8,750.00	21,876.72	24,189.20		24,189.20	27,720.00
100-12-51420-132-000	CLERK TREAS ELECTION HEALTH INS	-	-	1,384.56	76.92	1,461.48	-		-	-
100-11-51420-133-000	CLERK TREAS LIFE INS	880.81	636.76	310.54	140.04	450.58	800.00		800.00	800.00
100-11-51420-153-000	CLERK TREAS ADMIN EXP	2,677.02	2,432.00	581.53	20,750.00	21,331.53	22,902.26		22,902.26	3,000.00
100-11-51420-160-000	CLERK TREAS PROF EDUC & DEV	2,797.29	1,268.77	1,528.00	-	1,528.00	3,000.00		3,000.00	1,600.00
100-11-51420-330-000	CLERK TREAS MILEAGE	-	-	1,562.96	-	1,562.96	-		-	1,600.00
100-11-51420-161-000	CLERK TREAS MEMBERSHIPS	465.00	329.50	673.00	-	673.00	660.00		660.00	800.00
100-11-51420-304-000	CLERK TREAS WEBSITE	4,166.83	3,193.30	4,400.00	-	4,400.00	4,000.00		4,000.00	5,105.00
100-11-51420-305-000	CLERK TREAS NEWSLETTER EXP	1,120.00	2,011.32	1,212.38	350.00	1,562.38	1,300.00		1,300.00	1,600.00
100-11-51420-306-000	CLERK TREAS NOTICE PUBLIC.	2,406.61	2,425.38	1,192.56	300.00	1,492.56	1,600.00		1,600.00	1,500.00
100-11-51420-310-000	CLERK TREAS OFFICE SUPPLIES	1,754.37	3,489.80	4,757.51	-	4,757.51	1,900.00		1,900.00	3,500.00
100-11-51420-311-000	CLERK TREAS COMPUTER/IT EXP	5,717.70	6,674.88	10,900.00		10,900.00	6,200.00	4,700.00	10,900.00	5,900.00
100-11-51420-312-000	CLERK TREAS COPIER EXP	1,091.46	946.86	1,072.31	564.00	1,636.31	1,200.00		1,200.00	1,700.00
100-12-51440-110-000	ELECTIONS WAGES/SALARIES	1,812.87	7,260.48	4,948.58	-	4,948.58	2,000.00	2,900.00	4,900.00	10,500.00
100-12-51440-242-000	ELECTION ELECTION MACHINE MAINT	846.62	1,491.62	889.32	-	889.32	1,100.00		1,100.00	1,500.00
100-12-51440-390-000	ELECTION MISC EXP	4,131.61	7,554.80	1,710.80	-	1,710.80	4,500.00		4,500.00	10,800.00
		270,661.22	320,476.73	231,125.69	146,175.96	377,301.65	336,039.46	43,082.00	379,121.46	349,809.00
GENERAL GOVERNMENT FINANCIAL ADMINISTRATIVE										
100-13-51510-210-000	BOND COUNSEL FEE LEGAL	1,650.00	1,650.00	1,200.00	500.00	1,700.00	1,700.00		1,700.00	2,400.00
100-13-51510-211-000	ACCOUNTING AUDITOR	4,362.75	5,425.00	5,775.00	-	5,775.00	5,775.00		5,775.00	6,125.00
100-13-51520-290-000	TAX COLLECTION EXPENSE	2,675.26	-	1,481.15	3,000.00	4,481.15	2,500.00	2,000.00	4,500.00	3,000.00
100-11-51520-290-000	BANKING FEES	-	-	2,714.55	1,200.00	3,914.55	-	4,000.00	4,000.00	4,000.00
	ASSESSOR WAGES & FICA	20,181.66	10,008.66			-			-	
100-14-51531-110-000	BD OF REVIEW WAGES/SALARIES	538.25	538.25	-	2,153.00	2,153.00	550.00	1,600.00	2,150.00	550.00
100-14-51531-390-000	ASSESSOR EXPENSES	642.90	36,277.76	37,758.91	22,500.00	60,258.91	48,500.00	12,000.00	60,500.00	21,500.00
100-14-51532-200-000	ASSESSOR MFG PROPERTY ASSMT	154.02	183.82	-	224.61	224.61	200.00		200.00	200.00
		30,204.84	54,083.49	48,929.61	29,577.61	78,507.22	59,225.00	19,600.00	78,825.00	37,775.00
GENERAL GOVERNMENT BUILDINGS										
100-30-51600-110-000	VILLAGE HALL WAGES/SALARIES	2,688.83	2,992.00	2,330.00	750.00	3,080.00	2,600.00		2,600.00	3,000.00
100-30-51600-130-000	BLDG CUSTODIAN SOC SEC/MED	225.50	212.17	168.34	57.38	225.72	200.00		200.00	229.50
100-30-51610-220-000	VILLAGE HALL ELECTRIC	2,563.19	2,158.43	1,635.49	900.00	2,535.49	2,800.00		2,800.00	2,600.00
100-30-51610-221-000	VILLAGE HALL GAS	626.75	537.60	689.66	500.00	1,189.66	1,200.00		1,200.00	1,200.00
100-30-51610-222-000	VILLAGE HALL SEWER UTILITY	516.00	536.00	416.00	141.00	557.00	536.00		536.00	564.00
100-30-51610-223-000	VILLAGE HALL PHONE	2,637.73	2,685.83	1,814.44	1,000.00	2,814.44	2,800.00		2,800.00	2,800.00

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100-30-51610-225-000	VILLAGE HALL STORM WATER UTILITY	134.23	281.46	140.73	-	140.73	142.00		142.00	142.00
100-30-51610-240-000	VILLAGE HALL BLDG MAINTENANCE	1,386.54	3,113.21	2,352.28	400.00	2,752.28	2,800.00		2,800.00	2,800.00
100-30-51610-241-000	VILLAGE HALL GEN MAINTENACE	543.78	439.70	1,512.50	100.00	1,612.50	600.00		600.00	1,600.00
100-41-52200-225-000	FIRE & EMS STORM WATER UTILITY	260.40	546.00	273.00	-	273.00	275.00		275.00	275.00
100-41-51631-215-000	FIRE STATION BUILDING MAINT	40.00	-	40.00	-	40.00	3,000.00		3,000.00	1,000.00
100-80-55110-240-000	LIBRARY BLDG MAINTENANCE	2,425.08	3,314.51	3,317.47	200.00	3,517.47	3,500.00		3,500.00	5,000.00
		14,048.03	16,816.91	14,689.91	4,048.38	18,738.29	20,453.00		20,453.00	21,210.50
INSURANCE AND BONDS										
100-00-51900-510-000	INSURANCE PROPERTY	5,407.41	5,522.45		5,660.47	5,660.47	5,522.45		5,522.45	5,831.00
100-00-51900-515-000	INSURANCE LIABILITY	7,095.10	7,504.70	(1,185.00)	8,745.60	7,560.60	8,650.25		8,650.25	7,788.00
100-00-51900-520-000	INSURANCE WORKMAN'S COMP	4,739.75	4,621.08	-	4,490.00	4,490.00	4,677.00		4,677.00	4,625.00
100-00-51900-525-000	INSURANCE SURETY BONDS	565.00	559.59	-	500.00	500.00	500.00		500.00	515.00
		17,807.26	18,207.82	(1,185.00)	19,396.07	18,211.07	19,349.70	-	19,349.70	18,759.00
PUBLIC SAFETY										
100-40-52100-215-000	LAW ENFORC CONTRACTED SERV	115,653.96	119,719.56	72,198.00	51,570.00	123,768.00	123,768.00		123,768.00	130,171.30
100-41-52200-180-000	FIRE & EMS 2% FIRE PASS THRU	15,541.58	21,144.03	22,801.40	-	22,801.40	21,000.00		21,000.00	23,000.00
100-41-52200-215-000	FIRE & EMS CONTRACTED SERV	190,945.00	199,720.00	229,230.00	-	229,230.00	229,230.00		229,230.00	346,757.00
NOT IN WORKHORSE	PUBLIC SAFETY ADMINISTRATIVE OUTLAY						5,000.00	(5,000.00)	-	
100-42-52400-215-000	BLDG INSPECTOR CONTRACTED SERV	75,228.31	68,788.62	31,376.69	6,600.00	37,976.69	60,500.00		60,500.00	44,000.00
100-42-52400-390-000	BLDG INSPECTOR MISC EXP	340.06	342.49	-	500.00	500.00	500.00		500.00	500.00
		397,708.91	409,714.70	355,606.09	58,670.00	414,276.09	439,998.00	(5,000.00)	434,998.00	544,428.30
PUBLIC WORKS										
NOT IN WORKHORSE	TRUSTEE MEETING PAY (PER DIEM)						400.00	(400.00)	-	
100-50-53100-110-000	PUB WKS WAGES/SALARIES	50,561.76	42,140.55	29,877.30	14,900.40	44,777.70	46,225.00		46,225.00	46,340.00
100-50-53100-130-000	PUB WKS SOC SEC/MED	3,813.85	3,043.80	2,285.61	1,139.88	3,425.49	3,550.00		3,550.00	3,550.00
100-50-53100-131-000	PUB WKS WRS	3,192.61	2,613.34	2,076.47	1,035.58	3,112.05	2,700.00		2,700.00	2,900.00
100-50-53100-132-000	PUB WKS HEALTH INS	4,362.74	10,218.26	6,351.76	4,742.70	11,094.46	11,100.00		11,100.00	11,342.00
100-50-53100-133-000	PUB WKS LIFE INS	310.45	75.60	53.85	29.80	83.65	100.00		100.00	100.00
100-50-53100-160-000	PUB WKS PROF EDUC & DEV	-	1,723.68	720.00	500.00	1,220.00	2,000.00		2,000.00	2,000.00
100-50-53100-212-000	PUB WKS ENGINEERING	916.38	4,496.25	3,075.00	-	3,075.00	2,000.00		2,000.00	3,000.00
100-50-53100-216-000	PUB WKS CONTRACTED STREET MAINT	-	41,111.64	1,582.92	34,200.00	35,782.92	61,000.00	(21,000.00)	40,000.00	70,000.00
100-50-53100-217-000	PUB WKS CONTRACTED SNOW REMOVAL	35,364.59	50,000.00	18,894.84	10,000.00	28,894.84	60,000.00	(30,000.00)	30,000.00	63,000.00
100-50-53100-223-000	PUB WKS PHONE	520.54	244.43	156.10	80.00	236.10	250.00		250.00	720.00
100-50-53100-230-000	PUB WKS VEHICLE MAINTENANCE	5,619.06	1,219.88	3,160.30	300.00	3,460.30	3,000.00		3,000.00	3,000.00
100-30-53100-330-000	PUB WKS MILEAGE	-	-				-		-	-
100-50-53100-362-000	PUB WKS FUEL	2,103.78	3,299.12	544.63	650.00	1,194.63	2,600.00		2,600.00	3,000.00
100-30-53100-363-000	PUB WKS EQUIPMENT STORAGE	1,021.83	1,560.00	910.00	910.00	1,820.00	1,700.00		1,700.00	1,700.00
100-50-53100-370-000	PUB WKS STREET & TRAFFIC SIGNS	3,781.83	3,531.37	712.23	-	712.23	7,000.00		7,000.00	4,000.00
100-50-53100-371-000	PUB WKS GEN ST EXPENSE	1,691.05	3,984.38	3,403.56	1,400.00	4,803.56	5,000.00		5,000.00	
100-50-53100-390-000	PUB WKS MISC EXP	-	-	161.66		161.66	-		-	4,000.00

2026 Village of Rochester Budget Worksheet
GENERAL FUND

Account Number	Account description	2023 Actual	2024 Actual	2025 Actual Through 8.31.25	9.1.2025 - 12.31.2025 (Estimated)	2025 Total (Actual + Estimated)	2025 Budget	RECC. BUDGET AMENDMENTS	2025 AMENDED BUDGET	2026 Proposed Budget
100-50-53320-110-000	RT OF WAY MOWING	2,874.36	2,648.91	565.00		565.00	5,000.00		5,000.00	5,500.00
100-50-53321-000-000	RT OF WAY TREES/BRUSH	11,563.60	18,900.00	-	8,000.00	8,000.00	10,000.00		10,000.00	10,000.00
100-50-53322-000-000	MOWING OF PRIVATE LOTS	440.00	630.00	-		-	400.00		400.00	-
100-50-53331-000-000	ROAD SALT	30,391.11	30,247.57	24,132.93	10,000.00	34,132.93	40,000.00		40,000.00	42,000.00
100-50-53333-000-000	SNOW REMOVAL EXP	2,518.82	15.09	75.00	400.00	475.00	500.00		500.00	500.00
100-50-53340-000-000	HOUSE NUMBERS	773.81	560.12	127.30	400.00	527.30	750.00		750.00	750.00
100-50-53420-000-000	STREET LIGHTING	21,863.09	21,239.08	15,692.23	8,000.00	23,692.23	23,500.00		23,500.00	24,000.00
100-55-53421-000-000	HONEY CREEK LIGHTING DISTRICT	706.00	460.57	348.37	174.72	523.09	600.00		600.00	600.00
100-50-53432-350-000	SIDEWALK REPAIRS	10,300.00	10,000.00			-			-	10,000.00
100-60-53620-215-000	REF & GARBAGE CONTRACTED SERV	181,994.20	182,524.32	122,505.76	63,182.88	185,688.64	195,924.00		195,924.00	200,644.00
100-60-53630-000-000	HAZ WASTE COLLECTION COSTS	712.80	2,871.06	58,872.08		58,872.08	2,000.00	56,900.00	58,900.00	2,000.00
100-60-53630-215-000	RECY COLLECT CONTRACTED SERV	103,298.75	107,855.28	74,681.68	37,340.84	112,022.52	112,245.00		112,245.00	116,582.00
		480,697.01	547,214.30	370,966.59	197,386.80	568,353.38	599,544.00	5,500.00	605,044.00	631,228.00
HEALTH & HUMAN SERVICES										
100-71-54150-000-000	ANIMAL CONTROL LICENSE FEES	-	364.88	355.84	220.00	575.84	600.00		600.00	600.00
NOT IN WORKHORSE	HUMANE OFFICER SALARY AND FICA						2,153.00	(2,153.00)	-	
100-71-54150-215-000	ANIMAL CONTROL CONTRACTED SERV	2,199.83	3,167.77	587.50	200.00	787.50	570.00		570.00	900.00
		2,199.83	3,532.65	943.34	420.00	1,363.34	3,323.00	(2,153.00)	1,170.00	1,500.00
CULTURE, RECREATION & EDUCATION										
100-81-55190-000-000	COMMUNITY EVENTS	856.50	1,056.50	2,000.00	-	2,000.00	1,300.00		1,300.00	2,000.00
100-82-55191-000-000	HISTORICAL SOCIETY	200.00	200.00	-	200.00	200.00	200.00		200.00	200.00
100-85-55200-215-000	PARKS CONTRACTED SERVICES	10,515.00	12,593.00	5,684.22	4,000.00	9,684.22	17,000.00		17,000.00	12,000.00
100-85-55200-241-000	PARKS GENERAL MAINTENANCE	6,120.89	4,069.60	17,917.53	2,000.00	19,917.53	23,755.30		23,755.30	8,000.00
		17,692.39	17,919.10	25,601.75	6,200.00	31,801.75	42,255.30	-	42,255.30	22,200.00
CONSERVATION & DEVELOPMENT										
NOT IN WORKHORSE	TRUSTEE MEETING PAY (PER DIEM)						600.00	(600.00)		
100-90-56400-110-000	ZONING WAGES/SALARIES	78,000.00	55,879.37	34,808.11	13,582.50	48,390.61	40,000.00	8,500.00	48,500.00	41,250.00
100-90-56400-130-000	ZONING SOC SEC/MED	5,916.74	4,326.37	2,656.30	1,039.06	3,695.36	3,106.00	600.00	3,706.00	3,156.00
100-90-56400-131-000	ZONING WRS	5,387.68	3,894.70	2,419.15	943.98	3,363.13	2,850.00	500.00	3,350.00	2,764.00
100-90-56400-133-000	ZONING LIFE INS	88.20	99.47	71.68	36.00	107.68	100.00		100.00	110.00
	ZONING PROFESS DEV/ MEMBERSHIPS	959.75	125.00			-			-	500.00
100-90-56400-212-000	ZONING ENGINEERING	1,200.00	258.04	-		-	1,000.00	(1,000.00)	-	1,000.00
100-90-56400-330-000	ZONING MILEAGE	-	-	46.20	27.00	73.20	-		-	100.00
		91,552.37	64,582.95	40,001.44	15,628.55	55,629.99	47,656.00	8,000.00	55,656.00	48,880.00
100-30-57140-000-000	PUBLIC BLDG OUTLAY- VILLAGE HALL	1,692.00	-	3,905.70		3,905.70	-	3,900.00	3,900.00	1,000.00
100-41-57141-000-000	PUBLIC BLDG OUTLAY- FIRE STATION	13,287.00				-			-	

2026 Village of Rochester Budget Worksheet
GENERAL FUND

Account Number	Account description	2023 Actual	2024 Actual	2025 Actual Through 8.31.25	9.1.2025 - 12.31.2025 (Estimated)	2025 Total (Actual + Estimated)	2025 Budget	RECC. BUDGET AMENDMENTS	2025 AMENDED BUDGET	2026 Proposed Budget
100-50-57143-000-000	PUBLIC BLDG OUTLAY- PUBLIC WORKS GARAGE		150.00			-	50,000.00	(50,000.00)	-	
100-41-52200-390-000	FIRE PROTECTION OUTLAY	15,426.99				-			-	
100-50-57331-810-000	PUBLIC WORKS OUTLAY				15,000.00	15,000.00		15,000.00	15,000.00	40,000.00
100-80-57142-000-000	PUBLIC BLDG OUTLAY- LIBRARY	302.10	25,710.00	2,850.00	1,050.00	3,900.00	-	3,900.00	3,900.00	1,000.00
100-50-803-57144	DONATED LAND OUTLAY		15,162.71			-			-	
100-85-57620-000-000	PARK OUTLAY	2,100.00	14.99	20,382.65	-	20,382.65	22,000.00		22,000.00	30,960.00
		32,808.09	41,037.70	27,138.35		43,188.35	72,000.00	(27,200.00)	44,800.00	72,960.00
100-00-59200-000-000	TRANSFER TO OTHER FUNDS	-	55,517.00	226,923.00	135,775.00	362,698.00		362,698.00	362,698.00	-
		1,417,909.42	1,632,906.32	1,401,069.94	636,323.31	2,053,443.24	1,726,303.46	408,815.00	2,135,118.46	1,837,112.30
		(542,456.41)	(538,399.88)	(688,397.81)	(396,154.79)	(1,101,352.69)	(789,350.25)	(401,197.16)	(1,190,547.41)	(757,607.30)
100-00-41110-000-000	GENERAL PROPERTY TAXES	649,312.38	665,757.44	714,350.25	-	714,350.25	714,350.25		714,350.25	677,607.30
	Fund Balance - January 1	579,268.04	686,124.01			806,436.00	806,436.00		806,436.00	419,433.56
	Adjust to Audit TBD		(7,045.57)							
	Fund Balance Used to Reduce Levy:						75,000.00	401,197.16	476,197.16	80,000.00
	Fund Balance - December 31 (2025 Estimated)	686,124.01	806,436.00			419,433.56	731,436.00		330,238.84	339,433.56