

INC. VILLAGE OF WESTBURY

ADOPTED BUDGET

**FISCAL YEAR
2026-2027**



MAYOR

Peter I. Cavallaro

TRUSTEES

Steven L. Corte
Beaumont A. Jefferson
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MAYOR

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Office of the Mayor

VILLAGE OF WESTBURY
235 LINCOLN PLACE, WESTBURY, NY 11590

April 2, 2026

MAYOR'S 2026 BUDGET MESSAGE

Village Board Adopts Budget at State Tax Cap with 1.25% Tax Levy Increase

On behalf of the Board of Trustees, I present the Fiscal Year 2026/7 Budget of the Village of Westbury, containing a 1.25% Village tax levy increase, which is at the State-mandated tax cap¹. The Village has never breached the tax cap since its adoption, and this Budget is no exception, marking the fifteenth (15th) consecutive year at or below the tax cap.

The 2026/27 Budget contains a residential tax rate of 0.00159243 and a commercial tax rate of .00336936. Accordingly, a typical Village homeowner, owning a home with an assessed value of \$802,000 will in 2026/27 pay \$1,277, on average, for all Village government services, which is \$25 more than last year.² With this Budget, despite the levy increase, the Village continues to maintain among the lowest per capita village property tax levies for comparable villages.

The 2026/27 Budget is the result of our annual comprehensive line-by-line review and rigorous scrutiny of all expenditure and revenue items in every Village department, as well as other factors.

This Budget reflects a number of challenges beyond the Board's control, including the continued high inflationary environment that is affecting the national and local economies. Virtually all of the year-over-year increases in expenditure are related to non-discretionary increases including those outlined below. Notwithstanding that, the Board has crafted a Budget that remains within the tax cap. Current inflationary pressures continue to cause increased expenditures (especially for payroll, fuel, snow removal, the costs of medical and dental care, insurance expenses, increased retirement fund contribution, and other costs).

Due to our many years of conservative budgeting, and development of non-tax revenue sources, the Village continues to provide (and in some cases expand) all of the essential services that our residents enjoy and expect. In addition, the Board has sought to address cost increases with a number of cost savings measures within the Budget.

Among the most significant factors affecting the 2026/27 Budget are:

- \$389,902 or 30.34% year-over-year increase in budgeted premiums for the NYS-provided medical and dental insurance coverage for our employees. This alone represents 83.12% of

¹ For fiscal 2026/27, the Village tax cap is 1.25%.

² It is important for residents to note that, as a result of fluctuating property values, reflected in our annual assessment roll, taxes with respect to individual properties may fluctuate year over year by more or less than the percent of levy increase.

the entire year-over-year increase in overall expenses in this budget and has been a primary driver of increased Village budget expenditures for several years.

- Year-over-year increase of \$21,364 (7%) in premiums for the Village's property and liability insurance coverages.
- Increase of \$27,150 (5.1%) year-over-year in our State-imposed contribution to the NYS retirement fund for our employees.
- A 1.5% increase in the Village's collective bargaining agreement for our unionized employees and for our non-union staff.
- Continued higher costs (\$165,000) of expected settlements for pending tax certiorari cases by residents and businesses.
- Continued overall effects of inflation experienced generally in the national and local economies that impacts virtually every aspect of the Village's operations.

The Board continues to seek ways to streamline costs and we will continue to monitor operations to identify areas to be more efficient. We have successfully created non-tax revenue opportunities that bring in revenue that is independent from and reduces reliance on the taxes we collect from taxpayers, and we believe this is an important and continuing trend for us to maintain future budgetary control and to allow us to expand on the services we provide.

I and the Village Board will always work aggressively to provide Village services in the most cost-effective manner possible and this budget maintains (and in certain cases expands) all Village services. We will continue to apply the fiscal discipline and restraint that we have in the past and do whatever we can to minimize impacts on our residents and taxpayers. While weekly news reports have identified outsized tax increases in other villages, towns, school districts and other levels of government, the Village Board has worked hard for many years to keep Westbury's Village finances conservatively managed so that we can avoid the sharp increases seen elsewhere.

I and the Board believe that the 2026/27 budget is a fair, reasonable and prudent fiscal plan for the Village for the coming year. I hope you agree.

Respectfully Submitted,

Peter I. Cavallaro
Mayor
Village of Westbury
Nassau County, New York

Budget Summary

General Fund	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2025-26 YTD 1-30-2026	2026-2027 ADOPTED	\$ CHANGE FROM ADOPTED FYE 2026	% CHANGE
Budget Total	\$ 9,788,141	\$ 8,837,595	\$ 9,509,068	\$ 5,952,864	\$ 9,977,128	468,060	5%
Expenditure Categories							
Personnel Services	1,609,334	1,646,581	3,317,748	1,716,679	3,303,812	(13,936)	0%
Equipment	219	289	9,700	-	9,700	-	0%
Other	8,178,588	7,190,725	6,181,620	4,236,184	6,663,616	481,996	7%
Department Total	\$ 9,788,141	\$ 8,837,595	\$ 9,509,068	\$ 5,952,864	\$ 9,977,128	468,060	5%

Department Summary

General Fund	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET	2025-26 YTD 1-30-2026	2026-2027 ADOPTED	\$ CHANGE FROM ADOPTED FYE 2026	% CHANGE
Mayor	10,001	10,001	10,000	6,667	10,000	-	0%
Board of Trustees	78,251	82,020	86,000	59,491	87,000	1,000	1%
Village Justice	154,116	209,911	134,903	98,816	135,405	502	0%
Village Clerk-Treasurer	424,443	443,085	571,499	310,075	498,896	(72,603)	-15%
Village Assessor	48,641	50,165	54,750	44,765	53,250	(1,500)	-3%
Zoning	8,569	8,925	12,580	4,773	12,580	-	0%
Planning & Code Review	51,995	58,013	55,315	37,309	57,815	2,500	4%
Village Attorney	377,020	171,884	176,636	106,026	182,836	6,200	3%
Safety Inspection/Code Enforcement	626,326	582,791	610,383	334,851	639,373	28,990	5%
Public Works	3,132,946	3,173,076	3,487,768	1,656,807	3,556,034	68,266	2%
Culture & Recreation	341,252	367,429	393,089	195,320	406,276	13,187	3%
Non-Departmental	4,534,581	3,680,294	3,916,145	3,097,962	4,337,663	421,518	10%
	\$ 9,788,141	\$ 8,837,595	\$ 9,509,068	\$ 5,952,864	\$ 9,977,128	468,060	5%

Current Tax Rate Summary

FISCAL YEAR 2026-2027 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
9,977,128	2,649,621	764,972	6,562,535	3,696,280,860			
		<u>Breakdown(*ABP)</u>					
		<i>Residential (.804544)</i>	5,279,848	3,315,589,579		0.00159243	1.25%
		<i>Commercial (.195456)</i>	1,282,687	380,691,281		0.00336936	

Tax Rate Summary
(PREVIOUS SIXTEEN FISCAL YEARS IN CHRONOLOGICAL ORDER)

FISCAL YEAR 2010-2011 w / HOMESTEAD REVALUATION

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
7,164,178	1,488,763	182,859	5,492,555	1,899,274,753			4.80%
		<u>Breakdown(ABP*)</u>					
		Residential (.7546)	4,134,127	1,640,526,577		0.00252	
		Commercial (.2454)	1,358,428	258,748,176		0.00525	

FISCAL YEAR 2011-2012 w/ REEVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
7,305,949	1,670,751	195,943	5,439,255	1,887,445,684			0.00%
		<u>Breakdown(ABP*)</u>					
		Residential (.7546)	4,126,001	1,637,301,996		0.00252	
		Commercial (.2454)	1,313,254	250,143,688		0.00525	

FISCAL YEAR 2012-2013 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
7,301,775	1,673,929	188,591	5,439,255	1,705,944,792			0.00%
		<u>Breakdown(ABP*)</u>					
		Residential (.7740)	4,209,983	1,480,149,777	**	0.00284	
		Commercial (.2260)	1,229,272	225,795,015	**	0.00544	

FISCAL YEAR 2013-2014 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
7,545,223	1,759,140	253,270	5,532,813	1,709,945,315			1.72%
		<u>Breakdown(ABP*)</u>					
		Residential (.7715)	4,268,565	1,484,976,304	**	0.00287	
		Commercial (.2285)	1,264,248	224,969,011	**	0.00562	

FISCAL YEAR 2014-2015 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
7,807,626	1,810,212	372,043	5,625,371	1,705,125,946			2.00%
		<u>Breakdown(ABP)</u>					
		Residential (.7696)	4,342,581	1,480,736,735		0.00293	
		Commercial (.2304)	1,282,790	224,389,211		0.00578	

FISCAL YEAR 2015-2016 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
7,829,585	1,803,337	316,496	5,709,752	1,723,192,946			1.50%
		<u>Breakdown(ABP)</u>					
		Residential (.7660)	4,373,670	1,500,041,493		0.00292	
		Commercial (.2340)	1,336,082	223,151,453		0.00599	

FISCAL YEAR 2016-2017 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
7,829,109	1,813,037	306,320	5,709,752	1,842,297,038		**	0.00%
		<u>Breakdown(ABP)</u>					
		Residential (.7679)	4,384,519	1,612,433,662		0.00272	
		Commercial (.2321)	1,325,233	229,863,376		0.00577	

FISCAL YEAR 2017-2018 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
8,043,741	1,875,544	404,964	5,770,275	1,859,967,873		**	1.04%
		<u>Breakdown(ABP)</u>					
		Residential (.7601)	4,385,986	1,618,619,638		.00271	
		Commercial (.2399)	1,384,289	241,348,235		.00574	

FISCAL YEAR 2018-2019 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
8,076,039	1,875,544	430,220	5,770,275	2,135,700,901		**	0.00%
		<u>Breakdown(ABP)</u>					
		Residential (.7651)	4,414,837	1,866,480,884		0.00237	
		Commercial (.2349)	1,355,438	269,220,017		0.00504	

FISCAL YEAR 2019-2020 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
8,256,669	2,058,023	370,668	5,827,978	2,287,529,254		**	1.00%
		<u>Breakdown(*ABP)</u>					
		Residential (.7706)	4,491,040	2,017,203,704		.00223	
		Commercial (.2294)	1,336,938	270,325,550		.00495	

FISCAL YEAR 2020 - 2021 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
8,490,152	1,889,096	598,239	6,002,817	2,360,901,382		**	3.00%
		<u>Breakdown(*ABP)</u>					
		Residential (.7772)	4,665,389	2,082,225,598		0.00224	
		Commercial (.2228)	1,337,428	278,675,784		0.00480	

FISCAL YEAR 2021 - 2022 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
8,680,446	2,142,284	535,345	6,002,817	2,370,814,913		**	0.00%
		<u>Breakdown(*ABP)</u>					
		Residential (.7706)	4,657,632	2,088,624,109		0.00223	
		Commercial (.2294)	1,351,694	282,190,804		0.00479	

FISCAL YEAR 2022-2023 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
8,974,797	1,878,096	1,090,768	6,005,933	2,684,841,479			0.00%
		<u>Breakdown(*ABP)</u>					
		Residential (.7832)	4,703,847	2,375,162,991		.00198	
		Commercial (.2168)	1,302,086	309,678,488		.00421	

FISCAL YEAR 2023-2024 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
9,103,564	2,146,163	732,251	6,225,150	2,950,798,312			3.65%
		<u>Breakdown(*ABP)</u>					
		Residential (.7877)	4,903,550	2,615,761,678		.00188	
		Commercial (.2123)	1,321,600	335,036,634		.00395	

FISCAL YEAR 2024-2025 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
9,539,144	2,429,338	659,044	6,450,762	2,948,622,825			3.62%
		<u>Breakdown(*ABP)</u>					
		Residential (.7901)	5,096,721	2,616,015,689		.00195	
		Commercial (.2099)	1,354,041	332,607,136		.00407	

FISCAL YEAR 2025-2026 w/ REVALUATION UPDATE

APPROPRIATIONS	LESS EST. REVENUE	LESS FUND BALANCE & APPR. RESERVE	AMOUNT TO BE RAISED BY TAXES	TAXABLE ASSESSED VALUE	IMPLIED TAX RATE PER HUNDRED	CURRENT YEAR TAX RATE	PERCENT CHANGE
9,509,068	2,500,786	527,831	6,480,451	3,365,829,065			0.46%
		<u>Breakdown(*ABP)</u>					
		Residential (.797883)	5,170,642	3,009,585,840		0.001718	
		Commercial (.202117)	1,309,809	356,243,225		0.003676	

VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS

Revenue Summary

General Fund	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	\$ CHANGE FROM FYE 2026
	ACTUAL	ACTUAL	ADOPTED	YTD 1-30-2026	ADOPTED	
Real Property Taxes						
1001.0 Real Property Taxes	6,226,845	6,478,998	6,480,451	6,351,148	6,562,535	82,084
1030.0 Special Prop Assessments	-	-	-	-	-	-
Real Property Taxes	<u>6,226,845</u>	<u>6,478,998</u>	<u>6,480,451</u>	<u>6,351,148</u>	<u>6,562,535</u>	<u>82,084</u>
Real Property Tax Items						
1081.0 Payments in Lieu of Taxes	129,951	154,924	235,944	272,798	288,188	52,244
1090.0 Interest & Penalties on Taxes	32,542	55,784	25,000	34,329	25,000	-
1092.0 Interest on Tax Sale Cert	-	-	-	-	0	-
Real Property Tax Items	<u>162,494</u>	<u>210,708</u>	<u>260,944</u>	<u>157,445</u>	<u>313,188</u>	<u>52,244</u>
Non Property Tax Items						
1120.0 Non Prop Tax Dist by County	41,851	41,851	41,851	-	41,851	-
1130.0 Utilities/Gross Receipts	253,240	289,504	295,000	8,205	295,000	-
1170.0 Cable TV Franchise Fees	282,499	269,637	325,000	128,086	325,000	-
1189.0 Other Non Property Tax	-	31,229	45,479	21,761	10,521	(34,958)
Non Property Tax Items	<u>577,590</u>	<u>632,121</u>	<u>707,330</u>	<u>158,052</u>	<u>672,373</u>	<u>(34,957)</u>
Departmental Income						
1230.0 Treasurer Fees-Searches	18,113	17,509	20,000	11,628	20,000	-
1235.0 Tax Sale Advancement	-	-	-	-	-	-
1289.0 B.I.D. - Reimbursement	206	1,538	1,500	-	1,500	-
1601.0 Public Health Fees	3,252	4,370	3,500	3,760	3,500	-
1710.0 Public Works Fees	-	-	-	-	-	-
1720.0 Parking Appl & Licenses General	36,720	43,742	35,000	38,110	35,000	-
1740.0 Pkg Meter Fees - Field & Streets combir	73,575	67,741	65,000	835	65,000	-
2001.0 Rec Fees	88,280	66,069	70,000	24,946	70,000	-
2110.0 Zoning, Appeals Board Fees	4,750	8,049	4,000	6,200	4,000	-
2115.0 Planning Board & TOD Application Fees	3,500	38,500	4,000	-	4,000	-
2120.0 Plan Review Fees	-	-	-	-	0	-
2130.0 Refuse & Garbage Fees/Licenses	15,000	18,860	18,000	28,000	18,000	-
2189.0 Other Home & Com Service Income	-	-	-	-	0	-
2193.0 Misc Fees	16,657	6,545	20,000	5,247	20,000	-
Departmental Income	<u>258,052</u>	<u>272,923</u>	<u>241,000</u>	<u>118,724</u>	<u>241,000</u>	<u>-</u>

VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS

Revenue Summary

General Fund	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	\$ CHANGE FROM FYE 2026
	ACTUAL	ACTUAL	ADOPTED	YTD 1-30-2026	ADOPTED	
Use of Money and Property						
2401.0 Interest Earnings	86,402	64,946	80,000	48,180	80,000	-
2410.0 Rental of Real Property (Boxing/Soccer)				700		-
2410.1 Rental of Real Property (WAC) & Utility I	5,982	3,975	8,000	5,633	8,000	-
2417.0 Insurance Premium Dividend				122		-
Use of Money and Property	<u>92,384</u>	<u>68,921</u>	<u>88,000</u>	<u>54,635</u>	<u>88,000</u>	-
Licenses and Permits						
2501.0 New & Renewal- Plumber	7,000	9,400	8,000	5,825	8,000	-
2502.0 New & Renewal-Electrician	9,450	9,350	10,000	9,650	10,000	-
2503.0 Peddler's License	1,234	-	300	300	300	-
2504.0 Taxi Licenses	9,060	8,125	12,000	7,015	12,000	-
2505.0 Tow License	4,500	3,000	1,500	4,500	1,500	-
2506.0 Second Hand Dealers License	2,300	2,000	600	1,000	600	-
2545.0 Licenses, Other						-
2555.0 Building Permits	109,000	324,417	400,000	1,326,405	400,000	-
2560.0 Street Opening Permits	85,299	54,395	50,000	24,986	50,000	-
2565.0 Plumbing Permits	14,130	14,205	15,000	12,345	15,000	-
2570.0 Rental Permits	54,450	19,350	30,000	11,150	30,000	-
2590.0 Sign Permits, Other	2,185	3,990	2,000	770	2,000	-
2591.0 Oil Burner/Heat/Air Cond Permits	10,330	8,095	8,000	5,700	8,000	-
2592.0 Demolition Permit	1,750	1,000	1,500	1,000	1,500	-
2593.0 Sewer Permits	700	1,200	800	900	800	-
2594.0 Other Permits	12,196	3,255	10,000	1,460	10,000	-
Licenses and Permits	<u>323,583</u>	<u>461,782</u>	<u>549,700</u>	<u>1,413,006</u>	<u>549,700</u>	-
Fines and Forfeitures						
2610.0 Fines Justice Court	359,309	478,296	315,000	212,337	350,000	35,000
2611.0 Fines & Dog Penalties						-
2620.0 Forfeited Deposits						-
Fines and Forfeitures	<u>359,309</u>	<u>478,296</u>	<u>315,000</u>	<u>212,337</u>	<u>350,000</u>	<u>35,000</u>
Sale of Property, Other						
2655.0 Minor Sales	-	15				-
2660.0 Sales of Real Property						-
2665.0 Sale Equip Truck & Cars		10,335	2,000		2,000	-
2680.0 Insurance Recoveries	19,180	12,787		11,026		-
2690.0 Reimb Damage to Vill Prop						-
Sale of Property, Other	<u>19,180</u>	<u>23,138</u>	<u>2,000</u>	<u>19,180</u>	<u>2,000</u>	-
Misc Local Sources						
2701.1 Refund Prior Yr Appr Exp		29,037		421		-
2701.2 Refund Worker Comp Prem						-
2705.0 Gifts & Donations	1,725	650		650		-
2710.0 Unclassified Income						-
2750.0 Public Benefit in Lieu		95,979		56,943	95,589	-
2770.0 Other Unclassified	5,816					-
2770.1 Employee Health Ins Co-Pay						-
2798.0 Police O/T Reimb						-
Misc Local Sources	<u>7,341</u>	<u>125,666</u>	<u>-</u>	<u>58,014</u>	<u>95,589</u>	<u>95,589</u>

VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS

Revenue Summary

General Fund	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	\$ CHANGE
	ACTUAL	ACTUAL	ADOPTED	YTD 1-30-2026	ADOPTED	FROM FYE 2026
State Aid						
3001.0 St Aid Rev Sharing Vill	111,812	111,812	111,812	111,812	111,812	-
3005.0 St Aid Mortgage Tax Vill	241,752	180,066	190,000	11,727	190,000	-
3021.0 Justice Court Grant	-	-	-	-	-	-
3060.0 State Aid S.A.R.A.-Rec Mgt	-	-	-	-	-	-
3089.0 State Aid	-	7,822	-	7,837	35,958	-
3097.0 Capital Grant	-	-	-	125,000	-	-
3501.0 State Aid-C.H.I.P.S. (Capital Acct)	-	-	-	-	-	-
3510.0 Highway Safety (Multi Modal Reimb)	-	-	-	-	-	-
3785.0 Disaster Assist State	-	-	-	-	-	-
3820.0 St Aid Youth Programs	-	-	-	-	-	-
3989.0 State Aid- Other Home & Community	-	-	-	-	-	-
3995.0 Code Enforcement	-	-	-	-	-	-
State Aid	353,564	299,700	301,812	256,376	337,770	35,958
Federal Aid						
4089.0 ARPA	-	130,720	-	-	-	-
4785.0 Disaster Assist Federal	281,415	-	-	-	-	-
Federal Aid	281,415	130,720	-	-	-	-
General Fund Revenues						
	8,661,757	9,182,971	8,981,237	8,798,918	9,212,156	230,919
Other Financing Sources						
9999.0 Surplus (Earned) Used	-	-	527,831	-	764,973	237,142
Transfers In/Out	-	-	-	-	-	-
Bond Offset	-	-	-	-	-	-
Other Financing Sources	-	-	527,831	-	764,973	237,142
General Fund						
	8,661,757	9,182,971	9,509,068	8,798,918	9,977,129	468,061
General Fund Revenue Summary						
Real Property Taxes	6,226,845	6,478,996	6,480,451	6,351,148	6,562,535	82,084
Other Revenues	2,434,912	2,703,975	2,500,786	2,447,770	2,649,621	148,835
Surplus	-	-	527,831	-	764,973	237,142
General Fund Revenues	8,661,757	9,182,971	9,509,068	8,798,918	9,977,128	468,060

**VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS**

ACCOUNT	CODE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 YTD 1-30-26	2026-27 ADOPTED	\$	%
							CHANGE FROM FYE 2026	CHANGE FROM FYE 2026
*****GENERAL FUND*****								
GENERAL GOVERNMENT SUPPORT								
<u>BOARD OF TRUSTEES</u>								
Personal Services	A 1010.1000	28,000	28,000	28,000	14,842	28,000	-	0.00%
Auditing Services	A 1010.4405	35,000	35,000	36,000	36,000	37,000	1,000	2.78%
Court Reporter	A 1010.4481	3,075	6,823	7,500	1,485	7,500	-	0.00%
Conference & Education	A 1010.4612	-	-	-	-	-	-	-
Special Events	A 1010.4630	-	-	-	-	-	-	-
Pub Notic Legal Ads	A 1010.4695	692	712	2,500	241	2,500	-	0.00%
Miscellaneous Expense	A 1010.4713	11,484	11,484	12,000	6,943	12,000	-	0.00%
SUB TOTAL:		78,251	82,019	86,000	59,491	87,000	1,000	1.16%
<u>VILLAGE JUSTICE</u>								
Personal Services	A 1110.1000	130,681	175,745	103,123	71,648	103,625	502	0.49%
Equipment	A 1110.2000	-	-	-	-	-	-	-
Contractual Expenses	A 1110.4011	5,872	6,824	9,000	12,245	9,000	-	0.00%
Law, Code Bks, & Subscnns	A 1110.4101	5,782	14,260	5,500	5,562	5,500	-	0.00%
Printing & Supplies	A 1110.4103	-	-	-	-	-	-	-
Uniforms (Justice Robes)	A 1110.4142	-	150	-	-	-	-	-
Legal Advice/Counsel	A 1110.4410	-	-	-	-	-	-	-
Court Translator	A 1110.4417	5,130	4,620	5,280	1,980	5,280	-	0.00%
Court Reporter	A 1110.4481	5,825	6,400	8,700	5,100	8,700	-	0.00%
Conference & Education	A 1110.4612	-	1,015	1,500	1,481	1,500	-	0.00%
Dues and Memberships	A 1110.4645	641	896	1,000	145	1,000	-	0.00%
Process Service	A 1110.4683	-	-	50	-	50	-	0.00%
Miscellaneous Expense	A 1110.4713	185	-	750	655	750	-	0.00%
SUB TOTAL:		154,116	209,910	134,903	98,816	135,405	502	0.37%
<u>MAYOR</u>								
Personal Services	A 1210.1000	10,001	10,001	10,000	6,667	10,000	-	0.00%
Forms, Prtg. & Supply	A 1210.4103	-	-	-	-	-	-	-
Office Supplies	A 1210.4429	-	-	-	-	-	-	-
Conference & Education	A 1210.4612	-	-	-	-	-	-	-
SUB TOTAL:		10,001	10,001	10,000	6,667	10,000	-	0.00%
<u>CLERK-TREASURER</u>								
Personal Services	A 1325.1000	342,594	347,818	476,619	256,347	390,336	(86,283)	-18.10%
Equipment	A 1325.2000	-	-	-	-	-	-	-
Contractual Expenses	A 1325.4011	29,350	37,634	30,800	24,754	30,800	-	0.00%
Telephones	A 1325.4206	-	-	-	-	-	-	-
Outside Consultants	A 1325.4417	6,675	2,720	10,000	6,525	10,000	-	0.00%
Conference & Education	A 1325.4612	1,992	2,321	2,000	2,550	3,000	1,000	50.00%
Equip Maintenance/Service	A 1325.4685	-	-	-	-	-	-	-
Miscellaneous Expense-Payroll	A 1325.4713	19,143	20,325	20,000	7,813	20,000	-	0.00%
SUB TOTAL:		399,754	410,718	539,419	297,989	454,136	(85,283)	-15.81%
<u>BOARD OF ASSESSORS</u>								
Personal Services	A 1355.1000	20,156	18,707	22,000	16,975	22,000	-	0.00%
Contractual Expenses	A 1355.4011	2,185	3,518	2,400	2,185	2,400	-	0.00%
Legal Advice/Counsel	A 1355.4410	-	-	-	-	-	-	-
Property Tax Consultant	A 1355.4417	26,100	27,500	28,500	26,000	28,500	-	0.00%
Conferences & Education	A 1355.4613	-	-	1,500	405	-	(1,500)	-100.00%
Dues and Memberships	A 1355.4645	200	440	250	200	250	-	0.00%
Tax Sale Advertising	A 1362.4695	-	-	100	-	100	-	0.00%
Misc Tax Sale Expense	A 1362.4713	-	-	-	-	-	-	-
Outside Consultants	A 1364.4417	-	-	-	-	-	-	-
SUB TOTAL:		48,641	50,165	54,750	44,765	53,250	(1,500)	-2.74%

**VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS**

ACCOUNT	CODE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 YTD 1-30-26	2026-27 ADOPTED	\$	%
							CHANGE FROM FYE 2026	CHANGE FROM FYE 2026
*****GENERAL FUND*****								
<u>VILLAGE ATTORNEY</u>								
Personnel Services	A 1420.1000	139,496	147,339	146,236	89,991	149,736	3,500	2.39%
Contr Expen (Prosectn)	A 1420.4011	7,200	7,200	7,200	4,800	7,200	-	0.00%
Litigation & Disbursements	A 1420.4410	-	-	-	-	-	-	-
Outside Counsel	A 1420.4417	228,458	17,225	18,500	10,345	21,000	2,500	13.51%
Village Code Update	A 1420.4509	1,746	-	3,000	-	3,000	-	0.00%
Conference & Education	A 1420.4612	120	120	1,200	890	1,400	200	18.67%
Miscellaneous	A 1420.4713	-	-	500	-	500	-	0.00%
SUB TOTAL:		377,020	171,884	176,636	106,026	182,836	6,200	3.51%
<u>PERSONNEL</u>								
Personal Services	A 1430.1000	-	-	-	-	-	-	-
Contractual Expenses	A 1430.4011	-	-	-	-	-	-	-
Payroll Forms & Supply	A 1430.4103	-	-	400	-	400	-	0.00%
Grieve BD/Labor Atty	A 1430.4410	-	-	500	-	500	-	0.00%
Court Reporter	A 1430.4481	-	-	-	-	-	-	-
Advertising/Legal Ads	A 1430.4695	-	-	-	-	-	-	-
Employee Medic. Exams	A 1430.4713	3,381	2,082	6,000	2,945	6,000	-	0.00%
SUB TOTAL:		3,381	2,082	6,900	2,945	6,900	-	0.00%
<u>ENGINEER</u>								
Outside Consultant	A 1440.4417	1,500	4,500	5,500	1,000	6,000	500	9.09%
SUB TOTAL:		1,500	4,500	5,500	1,000	6,000	500	9.09%
<u>ELECTION</u>								
Election Inspector Stipend	A 1450.4102	-	3,990	-	-	4,280	4,280	-
Printing & Supplies	A 1450.4103	-	1,137	-	-	2,000	2,000	-
Voting Machines	A 1450.4509	-	7,312	-	-	5,200	5,200	-
Public Notices	A 1450.4695	-	95	-	-	200	200	-
SUB TOTAL:		-	12,534	-	-	11,680	11,680	-
<u>RECORDS MANAGEMENT</u>								
Personal Services	A 1460.1000	-	-	-	-	-	-	-
Equipment	A 1460.2000	-	-	-	-	-	-	-
Printing Supplies & Forms	A 1460.4103	-	-	-	-	-	-	-
Outside Consultant	A 1460.4417	-	-	-	-	-	-	-
Miscellaneous Expense	A 1460.4713	-	-	-	-	-	-	-
SUB TOTAL:		-	-	-	-	-	-	-
<u>PUBLIC WORKS ADM.</u>								
Personal Services	A 1490.1000	168,729	196,117	168,215	112,458	170,738	2,523	1.50%
Equipment	A 1490.2000	-	289	700	-	700	-	0.00%
Contractual Expenses	A 1490.4011	-	-	-	-	-	-	-
Photo Supplies	A 1490.4146	-	-	-	-	-	-	-
Telephones	A 1490.4206	-	-	-	-	-	-	-
Outside Consultant	A 1490.4417	-	-	-	-	-	-	-
Conference & Education	A 1490.4612	-	952	1,500	-	1,500	-	0.00%
Equipment Maintenc/Serv	A 1490.4685	-	-	-	-	-	-	-
Miscellaneous Expense	A 1490.4713	-	369	500	-	500	-	0.00%
SUB TOTAL:		168,729	197,727	170,915	112,458	173,438	2,523	1.48%

**VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS**

ACCOUNT	CODE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 YTD 1-30-26	2026-27 ADOPTED	\$	%
							CHANGE FROM FYE 2026	CHANGE FROM FYE 2026
*****GENERAL FUND*****								
OFFICE - SHARED SERVICES								
Personal Services	A 1620.1000	68,081	68,720	72,780	34,164	73,572	792	1.09%
Office Equipment	A 1620.2000	-	-	-	-	-	-	-
Contractual Expenses	A 1620.4011	3,205	1,710	7,500	1,648	7,500	-	0.00%
Printing Forms/Stationary	A 1620.4103	17,379	14,942	19,000	10,556	19,000	-	0.00%
Various Paints	A 1620.4136	333	801	500	63	500	-	0.00%
Janitorial Supplies	A 1620.4139	14,275	10,876	12,000	3,241	12,000	-	0.00%
Hardware Supplies	A 1620.4143	-	1,425	-	-	-	-	-
Photo Supplies	A 1620.4146	-	-	-	-	-	-	-
First Aid Supplies	A 1620.4182	151	69	400	118	400	-	0.00%
Telephone	A 1620.4206	30,268	28,617	35,000	16,036	35,000	-	0.00%
Utilities	A 1620.4207	78,452	93,801	80,000	41,890	80,000	-	0.00%
Outside Consultants	A 1620.4417	-	-	-	-	-	-	-
Office Supplies & Stationery	A 1620.4429	19,885	15,319	20,000	26,983	20,000	-	0.00%
Exterminating Service	A 1620.4486	6,005	13,760	14,000	5,325	14,000	-	0.00%
Rentals/Lease	A 1620.4509	7,864	10,176	36,600	5,816	10,000	(26,600)	-72.68%
Auto Maintenance	A 1620.4623	8,785	3,308	5,000	766	5,000	-	0.00%
Building Maint. & Repair	A 1620.4647	22,040	43,291	60,000	23,788	60,000	-	0.00%
Equipment Repair	A 1620.4648	-	-	1,000	80	1,000	-	0.00%
Equipment Maintenc/Serv	A 1620.4685	77,771	67,961	60,360	49,218	94,760	34,400	56.99%
Public Notices/Advertisements	A 1620.4695	-	-	-	-	-	-	-
Website/Internet Expenses	A 1620.4696	13,516	15,197	18,680	9,718	18,680	-	0.00%
Miscellaneous Expense	A 1620.4713	299	861	1,500	429	1,500	-	0.00%
SUB TOTAL:		368,310	390,833	444,320	229,839	452,912	8,592	1.93%
CENTRAL GARAGE								
Personal Services	A 1640.1000	85,720	97,329	83,880	41,318	136,074	52,194	62.22%
Equipment	A 1640.2000	111	-	500	-	500	-	0.00%
Contractual Expenses	A 1640.4011	-	-	-	-	-	-	-
Gasoline & Oil (Vehicles)	A 1640.4131	32,182	40,438	35,000	26,920	38,000	3,000	8.57%
Vehicle Supplies & Maint	A 1640.4132	12,147	5,100	6,000	4,617	6,500	500	8.33%
Janitorial Supplies	A 1640.4139	-	-	-	-	-	-	-
Uniforms & Work Shoes	A 1640.4142	13,889	11,654	14,500	5,693	14,500	-	0.00%
Hardware/Elec. Supplies	A 1640.4143	1,717	1,425	1,500	187	1,500	-	0.00%
Diesel Fuel	A 1640.4180	59,731	48,353	62,000	39,514	62,000	-	0.00%
First Aid Supplies	A 1640.4182	728	714	785	345	785	-	0.00%
Outside Consultant	A 1640.4417	-	-	-	-	-	-	-
Stock Parts & Materials	A 1640.4427	7,467	1,635	15,000	755	10,000	(5,000)	-33.33%
Equip/Vehicle Rent/Lease	A 1640.4509	-	142	-	676	700	700	-
Radio Maint. & Repair	A 1640.4644	-	142	500	6,158	3,000	2,500	500.00%
Building Maint & Repairs	A 1640.4647	-	3,057	-	-	-	-	-
Process Server	A 1640.4683	-	-	-	-	-	-	-
Equipment Maintenc/Serv	A 1640.4685	721	986	2,000	676	2,000	-	0.00%
Miscellaneous Expense	A 1640.4713	50	78	500	78	500	-	0.00%
SUB TOTAL:		214,462	211,053	222,165	126,937	276,059	53,894	24.26%
CENTRAL MAILING								
Postage	A 1670.4102	18,329	12,188	18,000	7,141	18,000	-	0.00%
Postage Meter Rental	A 1670.4509	522	2,086	2,610	1,221	2,610	-	0.00%
SUB TOTAL:		18,850	14,274	20,610	8,362	20,610	-	0.00%
SPECIAL ITEMS								
Unallocated Insurance	A 1910.4000	251,070	280,704	305,200	304,548	326,564	21,364	7.00%
Dues and Memberships	A 1920.4645	7,974	175	9,500	5,696	9,500	-	0.00%
Judgements & Claims	A 1930.4404	937,531	143,671	154,500	135,997	165,000	10,500	6.80%
Refunds	A 1964.4634	5,693	6,715	5,000	8,435	5,000	-	0.00%
Contingent	A 1990.4713	-	-	75,000	-	75,000	-	0.00%
SUB TOTAL:		1,202,268	431,265	549,200	454,676	581,064	31,864	5.80%
TOTAL GOVERNMENT SUPPORT		3,045,284	2,198,966	2,421,318	1,549,971	2,451,290	29,972	1.24%

**VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS**

ACCOUNT	CODE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 YTD 1-30-26	2026-27 ADOPTED	\$	%
							CHANGE FROM FYE 2026	CHANGE FROM FYE 2026
*****GENERAL FUND*****								
<u>PUBLIC SAFETY</u>								
<u>PUBLIC SAFETY COMM.</u>								
Personal Services	A 3010.1000	-	-	-	-	-	-	-
Equipment	A 3010.2000	-	-	-	-	-	-	-
Miscellaneous Expense	A 3010.4713	-	-	-	-	-	-	-
SUB TOTAL:		-	-	-	-	-	-	-
<u>TAXICAB COMM.</u>								
Personal Services	A 3011.1000	1,485	1,370	2,820	780	2,820	-	0.00%
Printing Forms	A 3011.4103	-	-	100	-	-	(100)	-100.00%
Vehicle Sup (Medallions)	A 3011.4132	973	2,106	1,500	-	2,600	1,100	73.33%
Auto Main (Inspection)	A 3011.4623	-	-	-	-	-	-	-
SUB TOTAL:		2,458	3,476	4,420	780	5,420	1,000	22.62%
<u>PARKING ENFORCEMENT</u>								
Personal Services	A 3121.1000	115,539	118,567	138,823	47,450	139,449	626	0.45%
Equipment	A 3121.2000	-	-	-	-	-	-	-
Contractual Expenses	A 3121.4011	26,691	33,801	32,000	18,104	32,000	-	0.00%
Tickets & Forms	A 3121.4103	494	4,582	6,000	-	6,000	-	0.00%
Uniform Expenses	A 3121.4142	740	265	750	155	750	-	0.00%
Telephones	A 3121.4206	-	-	-	-	-	-	-
Equipment Maintenc/Serv	A 3121.4685	11,020	16,396	16,000	7,668	16,000	-	0.00%
Miscellaneous Expense	A 3121.4713	-	-	1,200	-	1,200	-	0.00%
SUB TOTAL:		154,484	173,611	194,773	73,377	195,399	626	0.32%
<u>TRAFFIC & PARKING CONTROL</u>								
Equip (Meters & Speed)	A 3310.2000	389	-	500	-	500	-	0.00%
Contractual Expenses	A 3310.4011	-	-	-	-	-	-	-
Traffic Paint	A 3310.4136	420	(38)	2,000	-	2,000	-	0.00%
Signs (Traffic Control)	A 3310.4424	-	-	3,000	-	3,000	-	0.00%
Stock Parts & Materials	A 3310.4427	3,874	4,821	3,200	226	3,200	-	0.00%
Equipment Maintenc/Serv	A 3310.4685	-	-	-	-	-	-	-
SUB TOTAL:		4,682	4,782	8,700	226	8,700	-	0.00%
<u>ON STREET PARKING</u>								
Signs (Traffic Control)	A 3320.4424	-	-	500	-	500	-	0.00%
Miscellaneous Expense	A 3320.4713	-	-	150	-	150	-	0.00%
SUB TOTAL:		-	-	650	-	650	-	0.00%
<u>DOG CONTROL</u>								
Process Serv. (Dog Control)	A 3510.4483	-	-	150	-	150	-	0.00%
SUB TOTAL:		-	-	150	-	150	-	0.00%

**VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS**

ACCOUNT	CODE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 YTD 1-30-26	2026-27 ADOPTED	\$	%
							CHANGE FROM FYE 2026	CHANGE FROM FYE 2026
*****GENERAL FUND*****								
<u>SAFETY INSPECTION/CODE ENFORCEMENT</u>								
Personal Services	A 3620.1000	468,675	407,591	411,110	261,474	416,976	5,866	1.43%
Equipment	A 3620.2000							
Control Exp (Sec/Software)	A 3620.4011	3,167		2,000		24,498	22,498	1124.90%
Code Books & Subscriptions	A 3620.4101							
Uniform Expenses	A 3620.4142		910	500		500		0.00%
Photo Supplies	A 3620.4148			250		250		0.00%
Telephones	A 3620.4206							
Out Conslt (Plan Review)	A 3620.4417							
Process Server	A 3620.4483			250		250		0.00%
Rent/Lease of Equipment	A 3620.4509							
Conference & Education	A 3620.4612		200	500		500		0.00%
Dues and Memberships	A 3620.4645			500		500		0.00%
Equipment Maintenc/Serv	A 3620.4685							
Miscellaneous Expense	A 3620.4713							
SUB TOTAL:		471,842	408,701	415,110	261,474	443,474	28,364	6.83%
<u>AUXILIARY POLICE</u>								
Gasoline & Oil	A 3640.4131			-		-	-	
Uniforms & Equipment	A 3640.4142			500		500	-	0.00%
Telephone	A 3640.4206			-		-	-	
Utilities	A 3640.4207			-		-	-	
Auto Maintenance	A 3640.4623			-		-	-	
Radio Acc. & Inst.	A 3640.4644			-		-	-	
Miscellaneous Expense	A 3640.4713	-	479	-	-	-	-	
SUB TOTAL:		-	479	500	-	500	-	0.00%
TOTAL PUBLIC SAFETY		633,466	591,049	624,303	335,857	654,293	29,990	4.80%
<u>HEALTH</u>								
Miscellaneous Expense	A 4020.4713	-	-	-	-	-	-	
SUB TOTAL:		-	-	-	-	-	-	
TOTAL HEALTH		-	-	-	-	-	-	
<u>TRANSPORTATION</u>								
<u>STREET MAINTENANCE</u>								
Personal Services	A 5110.1000	603,886	667,071	656,927	312,318	634,641	(22,286)	-3.39%
CHIPS Program/Equipment	A 5110.2000						-	
Vehicle Supplies & Maintenance	A 5110.4132	29,123	30,226	28,000	8,114	28,000	-	0.00%
Resurface Material/Asphalt	A 5110.4133	5,265	1,524	6,000	167	6,000	-	0.00%
Canvasses & Tarps	A 5110.4135						-	
Tools/Equip (Chn Saws & Chaln)	A 5110.4138	-	2,480	1,000	1,516	2,000	1,000	100.00%
Trees	A 5110.4141	1,037	5,200	10,000	19	10,000	-	0.00%
Signs (Streets)	A 5110.4424	5,510	290	8,000	12,060	12,000	4,000	50.00%
Tires	A 5110.4426	6,136	6,158	7,000	2,542	7,000	-	0.00%
Rentals/Lease	A 5110.4509	-	-	-	-	-	-	
Radio Maint. & Replace.	A 5110.4644			500		-	(500)	-100.00%
Equipment Maintenc/Serv	A 5110.4685			-	-	-	-	
SUB TOTAL:		650,957	712,949	717,427	336,736	699,641	(17,786)	-2.48%
<u>SNOW REMOVAL</u>								
Personal Services	A 5142.1000	-	-	50,750	31,167	60,000	9,250	18.23%
Equipment	A 5142.2000	-	-	4,000	-	4,000	-	0.00%
Salt/Weather	A 5142.4114	30,823	40,451	40,000	4,710	40,000	-	0.00%
Stck Prts,Mtr (Sprd/Plw)	A 5142.4427	1,327	3,809	5,500	2,371	5,500	-	0.00%
Equipment Maintenc/Serv	A 5142.4685	-	-	2,500	590	2,500	-	0.00%
Miscellaneous Expense	A 5142.4713	-	-	250	-	250	-	0.00%
SUB TOTAL:		32,150	44,260	103,000	38,838	112,250	9,250	8.98%

**VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS**

ACCOUNT	CODE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 YTD 1-30-26	2026-27 ADOPTED	\$	%
							CHANGE FROM FYE 2026	CHANGE FROM FYE 2026
*****GENERAL FUND*****								
<u>STREET LIGHTING</u>								
Equipment	A 5182.2000			-		-	-	
Contractual Expenses	A 5182.4011	33,970	32,706	40,000	14,582	40,000	-	0.00%
Utilities (LIPA)	A 5182.4207	39,987	43,612	55,000	29,852	55,000	-	0.00%
Outside Consultant	A 5182.4417			500		500	-	0.00%
Emergency Repairs	A 5182.4697	22,641	27,985	25,000		-	(25,000)	-100.00%
SUB TOTAL:		96,598	104,203	120,500	44,434	95,500	(25,000)	-20.75%
<u>SIDEWALKS</u>								
Emergency Repairs	A 5410.4697			-		-	-	
SUB TOTAL:		-	-	-	-	-	-	
<u>OFF ST PARKING (Fields)</u>								
Forms & Printing	A 5650.4103			-		-	-	
Signs (Parking Control)	A 5650.4424	-	-	3,000	-	3,000	-	0.00%
Equipment Maintenc/Serv	A 5650.4685	-	-	-	-	-	-	
Parking Field Maint.	A 5650.4698	-	-	500	-	500	-	0.00%
SUB TOTAL:		-	-	3,500	-	3,500	-	0.00%
TOTAL TRANSPORTATION		779,706	861,412	944,427	420,008	910,891	(33,536)	-3.55%
<u>ECONOMIC ASSISTANCE</u>								
<u>PUBLICITY</u>								
Publicity P.S.	A 6410.1000	2,700	-	-	-	-	-	
Postage (Newsletter & Mailers)	A 6410.4102	-	5,276	7,200	4,200	7,200	-	0.00%
Printing Forms Advertising	A 6410.4103	-	-	-	-	-	-	
Outside Consultants	A 6410.4417	3,315	3,200	3,200	2,200	3,200	-	0.00%
Engravings	A 6410.4713			-		-	-	
SUB TOTAL:		6,015	8,476	10,400	6,400	10,400	-	0.00%
TOTAL ECONOMIC ASSISTANCE		6,015	8,476	10,400	6,400	10,400	-	0.00%
<u>CULTURE & RECREATION</u>								
<u>PARKS</u>								
Personal Services	A 7110.1000			-		-	-	
Equip (Playground, etc.)	A 7110.2000			-		-	-	
Contractual Expenses	A 7110.4011	31,747	36,637	32,000	21,023	40,000	8,000	25.00%
Litter Baskets	A 7110.4140	-	-	450	-	12,250	11,800	2622.22%
Lawn Mower	A 7110.4143	-	657	600	-	600	-	0.00%
Garden Supplies/Landscaping	A 7110.4422	2,890	493	5,000	236	5,000	-	0.00%
SUB TOTAL:		34,637	37,787	38,050	21,259	57,850	19,800	52.04%

**VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS**

ACCOUNT	CODE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 YTD 1-30-26	2026-27 ADOPTED	\$	%
							CHANGE FROM FYE 2026	CHANGE FROM FYE 2026
*****GENERAL FUND*****								
<u>RECREATN & COMMNTY CNT</u>								
Personal Services	A 7140.1000	208,963	231,986	250,439	103,033	257,826	7,387	2.95%
Equipment	A 7140.2000	1,660	-	2,000	-	2,000	-	0.00%
Contractual Expenses	A 7140.4011	28,000	33,000	30,000	30,000	30,000	-	0.00%
Printing/Forms-Letterheads, Env	A 7140.4103	-	-	400	371	400	-	0.00%
Salt/Weather	A 7140.4114	-	-	-	-	-	-	-
Hardware Supplies	A 7140.4143	-	1,076	1,000	617	1,000	-	0.00%
Photo Supplies	A 7140.4146	-	-	-	-	-	-	-
First Aid	A 7140.4182	-	502	300	-	300	-	0.00%
Rec. Program Supplies	A 7140.4187	3,542	1,962	3,500	1,514	3,500	-	0.00%
Telephone	A 7140.4206	-	-	-	-	-	-	-
Utilities	A 7140.4207	52,658	59,383	55,000	31,385	55,000	-	0.00%
Outside Consultants	A 7140.4417	-	-	-	-	-	-	-
Equip. Rental	A 7140.4509	-	-	-	-	-	-	-
Conference & Education	A 7140.4612	-	-	-	-	-	-	-
Special Events/Programs	A 7140.4630	625	1,424	5,000	500	5,000	-	0.00%
Refunds	A 7140.4634	150	150	500	-	500	-	0.00%
Equipment Maintenc/Serv	A 7140.4685	1,803	1,638	1,000	400	1,000	-	0.00%
Miscellaneous Expense	A 7140.4713	-	-	-	-	-	-	-
SUB TOTAL:		297,401	331,121	349,139	167,820	356,526	7,387	2.12%
<u>YOUTH PROGRAMS</u>								
Personal Services	A 7310.1000	-	-	-	-	-	-	-
SUB TOTAL:		-	-	-	-	-	-	-
<u>PARKS COMMISSION</u>								
Personal Services	A 7440.1000	425	185	1,000	-	1,000	-	0.00%
SUB TOTAL:		425	185	1,000	-	1,000	-	0.00%
<u>HISTORIAN</u>								
Miscellaneous Expense	A 7510.4713	-	-	200	-	200	-	0.00%
SUB TOTAL:		-	-	200	-	200	-	0.00%
<u>CELEBRATIONS</u>								
Personal Services	A 7550.1000	-	-	-	-	-	-	-
Contractual Expenses	A 7550.4011	-	-	1,000	-	1,000	-	0.00%
Postage	A 7550.4102	-	119	500	-	1,300	800	160.00%
Photo Supplies	A 7550.4146	-	-	250	-	250	-	0.00%
Miscellaneous Expense	A 7550.4713	13,426	6,004	11,000	10,000	16,000	5,000	45.45%
SUB TOTAL:		13,426	6,123	12,750	10,000	18,550	5,800	45.49%
<u>ADULT RECREATION</u>								
Contractual Expenses	A 7620.4000	-	-	-	-	-	-	-
Contractual Expenses Misc	A 7620.4011	30,000	30,000	30,000	17,500	30,000	-	0.00%
SUB TOTAL:		30,000	30,000	30,000	17,500	30,000	-	0.00%
TOTAL CULTURE & RECREATION		375,889	405,216	431,139	216,579	464,126	32,987	7.65%

**VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS**

ACCOUNT	CODE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 YTD 1-30-26	2026-27 ADOPTED	\$	%
							CHANGE FROM FYE 2026	CHANGE FROM FYE 2026
*****GENERAL FUND*****								
<u>HOME & COMMUNITY SERVICES</u>								
<u>ZONING</u>								
Personal Services	A 8010.1000	3,645	4,029	4,500	1,895	4,500	-	0.00%
Counsel Fees	A 8010.4410			-		-	-	
Court Reporter	A 8010.4481	2,500	3,675	5,000	1,800	5,000	-	0.00%
Conference & Education	A 8010.4612	120	100	1,080	180	1,080	-	0.00%
Public Notices/Legal Ads	A 8010.4695	2,304	1,121	2,000	898	2,000	-	0.00%
Miscellaneous Expense	A 8010.4713			-		-	-	
SUB TOTAL:		8,569	8,925	12,580	4,773	12,580	-	0.00%
<u>PLANNING & CODE REVIEW</u>								
Personal Services	A 8020.1000	51,254	57,913	53,235	37,204	55,735	2,500	4.70%
Out Consult (Master Pln)	A 8020.4417			-	-	-	-	
Court Reporter	A 8020.4481			750	-	750	-	0.00%
Conference & Education	A 8020.4612		100	1,080	105	1,080	-	0.00%
Public Notices/Legal Ads	A 8020.4695	231	-	250	-	250	-	0.00%
Miscellaneous Expense	A 8020.4713	510	-	-	-	-	-	
SUB TOTAL:		51,995	58,013	55,315	37,309	57,815	2,500	4.52%
<u>STORM DRAIN DISPOSAL</u>								
Rubbish Disposal	A 8140.4620	781	2,904	5,000	3,080	6,000	1,000	20.00%
SUB TOTAL:		781	2,904	5,000	3,080	6,000	1,000	20.00%
<u>REFUSE & GARBAGE</u>								
Personal Services	A 8160.1000	495,146	521,585	578,586	230,634	587,198	8,612	1.49%
Litter Baskets	A 8160.2000	30		2,000	-	2,000	-	0.00%
Vehicle Supplies & Maintenance	A 8160.4132	37,713	31,626	40,000	7,266	40,000	-	0.00%
Hand Carts & Plastic Barrels	A 8160.4140	384	-	2,000	-	2,000	-	0.00%
Tires	A 8160.4426	16,595	15,802	18,000	11,888	18,000	-	0.00%
Stock Parts & Materials	A 8160.4427	600	2,375	1,000	(909)	1,000	-	0.00%
Incineration	A 8160.4616	626,126	674,512	751,000	354,430	751,000	-	0.00%
Organic Recycling Dispos	A 8160.4619	284,480	108,018	135,000	44,048	135,000	-	0.00%
Rubbish Disposal	A 8160.4620	21,585	16,800	20,000	20,170	20,000	-	0.00%
SUB TOTAL:		1,482,660	1,370,717	1,547,586	667,327	1,556,198	8,612	0.56%
<u>STREET CLEANING</u>								
Personal Services	A 8170.1000	57,965	63,767	58,706	46,315	59,586	880	1.50%
Vehicle Supplies & Maintenance	A 8170.4132	227	953	250	175	250	-	0.00%
Tires, Tubes; Repairs & Purchas	A 8170.4426	-	-	1,000	-	1,000	-	0.00%
Stock Parts & Mats (Sweeper)	A 8170.4427	2,512	2,479	3,000	1,478	3,000	-	0.00%
SUB TOTAL:		60,704	67,199	62,956	47,968	63,836	63,836	1.40%
<u>COMMUNITY BEAUTIFICATION</u>								
Contract Exp (Baskets)	A 8510.4011	2,861	5,024	3,500	-	3,500	-	0.00%
Garden Supp & Landscpg	A 8510.4422	1,261	1,310	1,000	544	1,000	-	0.00%
SUB TOTAL:		4,122	6,334	4,500	544	4,500	3,000	0.00%

**VILLAGE OF WESTBURY
FISCAL YEAR START 6/1/2026
ADOPTED BUDGET - DETAIL OF ALL FUNDS**

ACCOUNT	CODE	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ADOPTED	2025-26 YTD 1-30-26	2026-27 ADOPTED	\$	%
							CHANGE FROM FYE 2026	CHANGE FROM FYE 2026
*****GENERAL FUND*****								
<u>SHADE TREES (Streets)</u>								
Equipment	A 8560.2000			-		-	-	
Contractual Expenses	A 8560.4011	11,100	5,214	20,000	15,650	25,000	5,000	25.00%
Chain Saw & Chains	A 8560.4138	1,689	100	1,500	-	-	(1,500)	-100.00%
Curb Trees	A 8560.4141	-	11,600	10,000	9,580	12,500	2,500	25.00%
Garden Supplies & Landscaping	A 8560.4422	645	916	1,500	932	1,500	-	0.00%
SUB TOTAL:		13,434	17,830	33,000	26,162	39,000	6,000	18.16%
<u>CONSERVATION</u>								
Personal Services	A 8730.1000			-		-	-	
Contractual Expenses	A 8730.4011			-		-	-	
Outside Consultant	A 8730.4417			-		-	-	
Leaf Removal	A 8730.4618			-		-	-	
Miscellaneous Expense	A 8730.4713			-		-	-	
SUB TOTAL:		-	-	-	-	-	-	
<u>EMERGENCY DISASTER</u>								
Emergency Expenses	A 8760.4697			-		-	-	
SUB TOTAL:		-	-	-	-	-	-	
<u>CABLE TV COMM.</u>								
Personal Services	A 8989.1000			-		-	-	
SUB TOTAL:		-	-	-	-	-	-	
TOTAL HOME/COMMUNITY		1,621,484	1,531,922	1,720,937	784,083	1,739,929	1,739,929	1.10%
<u>UNDISTRIBUTED</u>								
<u>EMPLOYEE BENEFITS</u>								
NY State Retirement	A 9010.8001	353,944	432,987	493,051	449,243	520,201	27,150	5.51%
Social Security	A 9030.8003	218,920	231,592	230,000	142,093	230,000	-	0.00%
MTA Tax	A 9030.8011	10,007	9,855	10,000	820	-	(10,000)	-100.00%
Workers' Comp.	A 9040.8004	120,873	116,665	122,000	118,942	115,634	(6,366)	-5.22%
Life Insurance	A 9045.8005	5,047	5,047	7,500	3,469	7,500	-	0.00%
Unemployment Ins	A 9050.8006			-		-	-	
Disability Ins.	A 9055.8007	4,661	4,661	5,000	2,426	5,000	-	0.00%
Hosp., Med. & Dental	A 9060.8008	1,224,283	1,000,331	1,285,000	733,578	1,674,902	389,902	30.34%
GASB-45-Retiree Pension Cost	A 9060.8009			-		-	-	
Employee Accruals	A 9089.8010	44,555	-	60,000	42,321	60,000	-	0.00%
TOTAL EMPLOYEE BENEFITS		1,982,291	1,801,137	2,212,551	1,492,892	2,613,237	400,686	18.11%
<u>DEBT SERVICE</u>								
Serial Bonds (Principal)	A 9710.6001	1,185,000	1,315,000	1,045,000	1,045,000	1,055,000	10,000	0.96%
Serial Bonds (Interest)	A 9710.7001	159,007	124,416	98,994	98,994	77,963	(21,031)	-21.24%
Bond Anticip. Notes (Principal)	A 9730.6000			-		-	(1,143,994)	
Bond Anticip. Notes (Interest)	A 9730.7010			-		-	-	
Interest General	A 9770.7001			-		-	-	
Anticipated Issue	A 9770.7010			-		-	-	
TOTAL DEBT SERVICE		1,344,007	1,439,416	1,143,994	1,143,994	1,132,963	10,000	-0.96%
<u>INTERFUND TRANSFERS</u>								
Transfer to Debt Serv.	A 9901.9000			-		-	-	
Transfer to Cap. Funds	A 9950.9000			-		-	-	
TOTAL TRANSFERS		0	0	-	0	-	-	
Total GENERAL FUND Appropriations:		9,788,141	8,837,595	9,509,068	5,952,864	9,977,128	468,060	4.92%