TOWN OF CAMBRIA

NIAGARA COUNTY, NEW YORK

2027 PRELIMINARY BUDGET

Submitted October 21, 2026

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CAMBRIA
TOWN CLERK OFFICE

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Matthew Foe, Town Supervisor

2027 PRELIMINARY BUDGET TAX RATE

District	Assessment Per District	Tax Levy	Tax / Unit Rate	Rate Basis	Change	Change %	Total Tax Levy
General		**No Town Tax**					**No Town Tax**
Highway	884,743.569	973,592	$1.100423	per 1000	**($0.0517)**	**(4.49%)**	$973,592
Drainage	993,411.933	49,039	$0.049364	per 1000	**($0.0050)**	**(9.16%)**	$49,039
Fire Protection	993,759.530	691,818	$0.696162	per 1000	**($0.0258)**	**(3.57%)**	$691,818
Refuse	2,306	519,551	$225.30	per unit	**$4.98**	**2.26%**	$519,551
Sewer							
SD 202	601,659.040	150,503.20	$0.250	per 1000	**$0.0001**	**0.06%**	
SD 203	230,107.800	105,850.28	$0.460	per 1000	**$0.0000**	**0.00%**	$400,653.48
SD 203	740.00	144,300.00	$195.00	per EDU	**$10.6400**	**5.77%**	
				Amount to be raised by taxes			*$387,421*
				Unexpended balance			*$ 2,325.00*
Water							
WD 202	1,141,719.83	611,597.07	$0.535681	per 1000	**($0.0821)**	**(13.30%)**	$611,597

Total Tax Rate	*$3.091780*	*per 1000*	*with Sewer available*
Year-over-Year Change	*($0.164482)*	*(5.05%)*	*vs. prior $3.256262*

Total Tax Rate	*$2.381630*	*per 1000*	*without Sewer available*
Year-over-Year Change	*($0.164632)*	*(6.47%)*	*vs. prior $2.546262*

TOWN OF CAMBRIA
2027 PRELIMINARY BUDGET SUMMARY

2027 Preliminary Budget Summary

CODE	FUND	APPROPRIATIONS AND PROVISIONS FOR OTHER USES	LESS ESTIMATED REVENUE	LESS UNEXPENDED BALANCE	LESS CAPITAL RESERVE	AMOUNT TO BE RAISED BY TAXES
AA	**GENERAL**	**$2,819,545.00**	**$2,378,923.00**	**$440,622.00**	**-**	**-**
CM	**CEMETERY**	**$22,800.00**	**$8,000.00**	**$14,800.00**	**-**	**-**
DA	**HIGHWAY**					
	Item 1	$978,000.00				
	Item 2	$221,300.00				
	Item 3	$57,000.00				
	Item 4	$420,000.00				
	Benefits	$470,621.00				
	Debt Service	-				
	TOTAL	**$2,146,921.00**	**$606,707.00**	**$566,622.00**	**-**	**$973,592.00**
	SPECIAL DISTRICTS					
SD	**DRAINAGE**	**$52,039.00**	**$3,000.00**	**-**	**-**	**$49,039.00**
SF	**FIRE PROTECTION**					
	FIREMATICS (AMB/EMS)	$639,276.00				
	Benefits	$133,500.00				
	TOTAL	**$772,776.00**	**$2,000.00**	**$78,958.00**	**-**	**$691,818.00**
SR	**REFUSE**	**$550,739.00**	**$16,370.00**	**$14,818.00**	**-**	**$519,551.00**
SS	**SEWER OPERATING**	**$216,459.00**	**$148,900.00**	**$67,559.00**		**-**
	SEWER CAPITAL	$322,187.00		$65,234.00		$387,421.00
	TOTAL	**$538,646.00**	**$148,900.00**	**$2,325.00**	**-**	**$387,421.00**
SW	**WATER OPERATING**	**$368,000.00**	**$433,103.00**	**$65,103.00**		**-**
	WATER - CAPITAL	$740,037.00	-	$128,440.00		$611,597.00
	TOTAL	**$1,108,037.00**	**$433,103.00**	**$63,337.00**	**-**	**$611,597.00**
	GRAND TOTAL	$8,011,503.00	$2,383,589.00	$168,914.00	-	$3,233,018.00

Increase in amount raised	***$86,582.00***
Percentage increase	***+2.75%***

TOWN OF CAMBRIA
2027 PRELIMINARY BUDGET SUMMARY

SCHEDULE OF SALARIES FOR ELECTED TOWN OFFICIALS

(Article 8 of the Town Laws)

OFFICER		SALARY
Councilman	4 @	9,538.00
Justice	2 @	27,040.00
Supervisor		36,400.00
Town Clerk		69,980.00
Tax Collector		8,653.00
Highway Superintendent		81,120.00

2027 Rate Schedule for Sewer District No. 1

SD 202 - Sewer No. 1 - Indirect Benefit - Capital Charges

All properties in district	$0.25 per $1000.00 assessed value

SD 203 - Sewer No. 2 - Availability Charge - Capital Charge

Sewered Frontage properties	$0.46 per $1000.00 assessed value
Water Consumption	$195.00 per EDU

SD 204 - Sewer Rent - Pursuant to General Municipal Law

Serviced Units	$195.00 per EDU

Tax bill will read:

SD 202 - indirect capital - all parcels $0.250 per $1000.00

SD 203 - availability capital - 1 unit $0.460 per $1000.00 plus $195.00 per unit

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To be billed in First Quarter of Year

SD 204 - sewer rents .....users charge $195.00 per unit

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		General Fund					
AA	**1000.1090**	Property Tax Interest & Penalties	$7,285.09	$8,000.00	$8,999.19	$8,500.00	$8,500.00
AA	**1000.1120**	Sales Tax	$1,812,189.54	$1,715,059.00	$792,040.44	$2,000,000.00	$2,000,000.00
AA	**1000.1170**	Franchises	$30,054.87	$62,000.00	$58,239.75	$58,000.00	$58,000.00
AA	**1000.1255**	Clerk Fees	$2,146.59	$2,000.00	$1,311.17	$2,000.00	$2,000.00
AA	**1000.1560**	Safety Inspection Fees	$44,212.98	$25,000.00	$17,471.68	$25,000.00	$25,000.00
AA	**1000.2001**	Park Charges	$2,435.00	$4,000.00	$3,220.00	$4,000.00	$4,000.00
AA	**1000.2089**	Registration-Sponsorship	-	-	-	-	-
AA	**1000.2089**	Day Program Registration	$24,991.00	$15,000.00	$25,740.00	$25,000.00	$25,000.00
AA	**1000.2401**	Interest and Earnings	-	-	-	-	-
AA	**1000.2410**	Rental Property	$17,490.06	$19,000.00	$19,980.06	$17,000.00	$17,000.00
AA	**1000.2530**	Games of Chance	$10.00	$10.00	$10.00	$10.00	$10.00
AA	**1000.2544**	Dog Licenses	$11,212.00	$12,000.00	$4,997.00	$12,000.00	$12,000.00
AA	**1000.2610**	Fines and Forfeitures	$30,401.03	$40,000.00	$21,323.00	$40,000.00	$40,000.00
AA	**1000.2660**	Sale of Real Property	$44,911.00	-	-	-	-
AA	**1000.2665**	Sale of Equipment	-	-	-	-	-
AA	**1000.2680**	Insurance Recoveries	-	-	-	-	-
AA	**1000.2701**	Refund Prior Years Expenditures	-	-	-	-	-
AA	**1000.2750**	AIM Related Payments	-	-	-	-	-
AA	**1000.2770**	Unclassified Revenue	$7,661.66	$6,000.00	$10,776.00	$8,000.00	$8,000.00
AA	**1000.3001**	State Aid - Revenue Sharing	$24,310.00	-	-	$29,413.00	$29,413.00
AA	**1000.3005**	State Aid - Mortgage Tax	$143,343.45	$150,000.00	$60,085.62	$150,000.00	$150,000.00
AA	**1000.3040**	State Aid - ORPTS	-	-	-	-	-
AA	**1000.3060**	State Aid - Records Management	-	-	-	-	-
AA	**1000.3070**	State Aid - ARPA Funding	-	-	-	-	-
AA	**1000.3089**	State Aid - Justice Court Grant	-	-	-	-	-
AA	**1000.3089**	State Aid - Youth Programs	-	-	-	-	-
AA	**1000.3889**	State Aid - Nia River Greenway	-	-	-	-	-
AA	**1000.3897**	State Aid - Recreation Cap Project	-	-	-	-	-
AA	**1000.5031**	Interfund Transfer	-	-	-	-	-
		Total Revenues	**$2,202,654.27**	**$2,058,069.00**	**$1,024,193.91**	**$2,378,923.00**	**$2,378,923.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		General Fund					
		Town Board					
AA	1010.0100	Councilmen (4)	$34,684.00	$36,684.00	$18,342.00	$38,152.00	$38,152.00
AA	1010.0400	Contractual	$10,580.39	$10,000.00	$4,333.29	$10,000.00	$10,000.00
			$45,264.39	**$46,684.00**	**$22,675.29**	**$48,152.00**	**$48,152.00**
		Justice					
AA	1110.0100	Personal Services(2 Justice)	$50,000.00	$52,000.00	$26,000.04	$54,080.00	$54,080.00
AA	1110.0110	Court Clerks (3)	$24,509.70	$30,120.00	$11,922.50	$37,440.00	$37,440.00
AA	1110.0120	Security Persons	$10,374.00	$12,900.00	$3,311.00	$13,200.00	$13,200.00
AA	1110.0200	Equipment	$1,595.98	$3,000.00	-	$7,100.00	$7,100.00
AA	1110.0400	Contractual	$13,497.82	$66,000.00	$1,821.24	$17,000.00	$17,000.00
			$99,977.50	**$164,020.00**	**$43,054.78**	**$128,820.00**	**$128,820.00**
		Supervisor					
AA	1220.0100	Personal Services(Supervisor)	$29,355.00	$35,000.00	$17,500.02	$36,400.00	$36,400.00
AA	1220.0101	Deputy Supervisor	$8,571.52	$3,000.00	$3,000.00	$3,120.00	$3,120.00
AA	1220.0110	Account Clerk	$62,400.00	$65,520.00	$30,240.00	$68,141.00	$68,141.00
AA	1220.0120	Confidential Secretary	$21,609.50	$36,660.00	$15,656.88	$39,200.00	$39,200.00
AA	1220.0200	Equipment	$435.68	$1,000.00	-	$1,000.00	$1,000.00
AA	1220.0400	Contractual	$12,431.21	$15,000.00	$458.11	$5,000.00	$5,000.00
			$134,802.91	**$156,180.00**	**$66,855.01**	**$152,861.00**	**$152,861.00**
AA	1320.0400	Independent Audit	$36,050.00	$35,000.00	$30,494.00	$40,000.00	$40,000.00
		Tax Collector					
AA	1330.0100	Personal Services(Tax Collector)	$7,982.00	$8,320.00	$3,840.00	$8,653.00	$8,653.00
AA	1330.0110	Deputy	$1,898.00	$2,000.00	$923.16	$2,080.00	$2,080.00
AA	1330.0200	Equipment	-	$1,000.00	-	$1,000.00	$1,000.00
AA	1330.0400	Contractual	$5,422.45	$6,900.00	$665.73	$8,200.00	$8,200.00
			$15,302.45	**$18,220.00**	**$5,428.89**	**$19,933.00**	**$19,933.00**
AA	1340.0100	Budget Officer	$3,632.00	$4,000.00	$4,000.00	$4,500.00	$4,500.00
		Assessor					
AA	1355.0100	Personal Services(Assessor)	$67,500.00	$70,200.00	$32,400.00	$73,508.00	$73,508.00
AA	1355.0110	Clerk	$35,880.00	$37,940.00	$17,280.00	$39,000.00	$39,000.00
AA	1355.0200	Equipment	-	$3,000.00	-	$3,000.00	$3,000.00
AA	1355.0400	Contractual	$38,363.36	$72,150.00	$31,454.66	$72,150.00	$72,150.00
			$141,743.36	**$183,290.00**	**$81,134.66**	**$187,658.00**	**$187,658.00**
AA	1380.0000	Fiscal Agent Fees	-	-	-	-	-

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Town Clerk					
AA	**1410.0100**	Personal Services(Town Clerk)	$64,700.00	$67,288.00	$31,056.00	$69,980.00	$69,980.00
AA	**1410.0110**	Deputy I	$55,000.00	$58,240.00	$26,880.00	$61,070.00	$61,070.00
AA	**1410.0120**	Deputy II	$17,000.00	$30,550.00	$10,087.38	$38,220.00	$38,220.00
AA	**1410.0200**	Equipment	-	$2,500.00	-	$2,500.00	$2,500.00
AA	**1410.0400**	Contractual	$7,149.01	$9,615.00	$1,156.97	$8,771.00	$8,771.00
			$143,849.01	**$168,193.00**	**$69,180.35**	**$180,541.00**	**$180,541.00**
AA	**1420.0100**	Attorney Personal Services	$28,846.14	$125,000.00	$57,692.28	$128,750.00	$128,750.00
AA	**1420.0400**	Contractual	$59,806.60	$30,000.00	$38,829.55	$30,000.00	$30,000.00
			$88,652.74	**$155,000.00**	**$96,521.83**	**$158,750.00**	**$158,750.00**
AA	**1440.0400**	Engineer	$47,672.18	$60,000.00	$30,965.58	$60,000.00	$60,000.00
		Elections					
AA	**1450.0100**	Personal Services	-	-	-	-	-
AA	**1450.0200**	Equipment	-	-	-	-	-
AA	**1450.0400**	Contractual	$120.00	$400.00	-	$400.00	$400.00
			$120.00	**$400.00**	**-**	**$400.00**	**$400.00**
		Records Management					
AA	**1460.0100**	Personal Services	$2,300.00	$3,000.00	$1,384.56	$3,120.00	$3,120.00
AA	**1460.0200**	Equipment	-	-	-	$500.00	$500.00
AA	**1460.0400**	Contractual	$1,380.40	$1,662.00	$1,039.79	$1,757.00	$1,757.00
			$3,680.40	**$4,662.00**	**$2,424.35**	**$5,377.00**	**$5,377.00**
		Building Maintenance					
AA	**1620.0100**	Personal Services(Manager)	$3,350.00	$3,640.00	$3,640.00	$3,786.00	$3,786.00
AA	**1620.0110**	Maintenance Person	-	-	-	-	-
AA	**1620.0120**	Groundsperson	$18,980.00	$23,920.00	$5,221.00	$24,960.00	$24,960.00
AA	**1620.0200**	Equipment	-	-	-	-	-
AA	**1620.0400**	Contractual	$125,407.16	$146,000.00	$54,538.33	$175,000.00	$175,000.00
			$147,737.16	**$173,560.00**	**$63,399.33**	**$203,746.00**	**$203,746.00**
		Central Communication Systems					
AA	**1650.0100**	Personal Services	-	-	-	-	-
AA	**1650.0200**	Equipment	$1,647.00	$1,500.00	-	$2,500.00	$2,500.00
AA	**1650.0400**	Contractual	$60,780.74	$70,000.00	$29,086.13	$81,000.00	$125,000.00
			$62,427.74	**$71,500.00**	**$29,086.13**	**$83,500.00**	**$127,500.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
AA	1660.0400	Central Storeroom	$4,252.00	$8,000.00	$795.57	$6,000.00	$6,000.00
AA	1910.0400	Unallocated Insurance	$72,470.25	$80,000.00	$78,381.92	$80,000.00	$80,000.00
AA	1920.0400	Municipal Dues	$3,190.00	$2,000.00	$200.00	$2,000.00	$2,000.00
AA	1990.0400	Contingent Account	-	$30,000.00	-	$30,000.00	$30,000.00
AA	3310.0400	Traffic Control	$13.88	$6,000.00	-	$3,000.00	$3,000.00
AA	3510.0400	Dog Control	$12,499.92	$11,366.00	$4,939.78	$11,425.00	$11,425.00
		Safety Inspection					
AA	3620.0100	Personal Services(Building Inspector)	$41,700.00	-	-	-	-
AA	3620.0110	Clerk	$48,261.50	$54,080.00	$20,982.00	$57,200.00	$57,200.00
AA	3620.0120	Code Enforcement Officer	$65,000.00	$70,000.00	$28,333.10	$70,000.00	$70,000.00
AA	3620.0200	Equipment	$5,188.29	$5,197.00	$1,174.08	$5,197.00	$5,197.00
AA	3620.0400	Contractual	$13,836.21	$17,000.00	$3,041.26	$15,200.00	$15,200.00
			$173,986.00	**$146,277.00**	**$53,530.44**	**$147,597.00**	**$147,597.00**
AA	4020.0100	Registrar of Vital Stats	$3,000.00	$3,120.00	$1,440.00	$3,245.00	$3,245.00
AA	4020.0110	Registrar of Vital Stats - Deputy	$1,000.00	$1,060.00	$489.24	$1,103.00	$1,103.00
			$4,000.00	**$4,180.00**	**$1,929.24**	**$4,348.00**	**$4,348.00**
AA	4560.0400	Medical Health Center	$590.00	$1,000.00	$81.00	$600.00	$600.00
		Highway					
AA	5010.0100	Personal Services(Hwy Superintendent)	$75,000.00	$78,000.00	$36,000.00	$81,120.00	$81,120.00
AA	5010.0110	Clerk	$32,193.00	$35,880.00	$16,560.00	$38,220.00	$38,220.00
AA	5010.0200	Equipment	$1,855.94	$2,500.00	$248.78	$2,500.00	$2,500.00
AA	5010.0400	Contractual	$4,461.77	$8,000.00	$714.00	$7,000.00	$7,000.00
			$113,510.71	**$124,380.00**	**$53,522.78**	**$128,840.00**	**$128,840.00**
AA	5132.0200	Garage Equipment	-	-	-	-	-
AA	5132.0400	Garage Contractual	$31,017.24	$41,500.00	$24,221.19	$52,000.00	$52,000.00

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
AA	5182.0400	Street Lighting	$14,631.68	$18,000.00	$7,457.80	$20,000.00	$20,000.00
AA	6140.0400	Home Relief	$2,500.00	$2,750.00	$2,750.00	$2,750.00	$2,750.00
AA	6410.0400	Publicity	-	$2,500.00	-	$1,000.00	$1,000.00
AA	6510.0400	Veterans Services	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
AA	6772.0400	Programs for the Aging	$10,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00
AA	6989.0000	Other Economic Development	-	$5,000.00	-	$5,000.00	$5,000.00
		Town Park					
AA	7140.0100	Personal Services(Director)	$2,575.00	$35,000.00	$16,152.00	$35,000.00	$35,000.00
AA	7140.0110	Groundsperson(Laborers)	$50,582.25	$36,450.00	$5,543.00	$37,800.00	$37,800.00
AA	7140.0200	Equipment	$22,949.49	$51,000.00	$8,236.77	$30,000.00	$30,000.00
AA	7140.0400	Contractual	$126,011.77	$56,000.00	$16,255.66	$97,000.00	$97,000.00
			$202,118.51	**$178,450.00**	**$46,187.43**	**$199,800.00**	**$199,800.00**
		Youth Programs					
AA	7310.0100	Personal Services	$71,730.73	$78,000.00	$12,766.88	$79,000.00	$79,000.00
AA	7310.0200	Equipment	$2,983.00	$4,300.00	$1,236.56	$6,000.00	$5,000.00
AA	7310.0400	Contractual	$29,216.39	$28,500.00	$6,640.59	$30,000.00	$30,000.00
			$103,930.12	**$110,800.00**	**$20,644.03**	**$115,000.00**	**$114,000.00**
AA	7410.0400	Library Contractual	$46,800.00	$46,600.00	$46,600.00	$45,900.00	$45,900.00
		Historian					
AA	7510.0100	Personal Services(Historian)	$4,350.00	$4,437.00	$2,218.50	$4,437.00	$4,437.00
AA	7510.0110	Personal Services(Deputy)	-	-	-	-	-
AA	7510.0200	Equipment	$379.04	$1,000.00	-	$500.00	$500.00
AA	7510.0400	Contractual	$1,780.89	$2,000.00	$700.00	$1,500.00	$1,500.00
			$6,509.93	**$7,437.00**	**$2,918.50**	**$6,437.00**	**$6,437.00**
AA	7550.0400	Celebrations	$8,352.10	$18,000.00	$4,500.88	$17,000.00	$18,000.00

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Zoning					
AA	**8010.0100**	Personal Services	$6,030.00	$8,400.00	-	$9,480.00	$9,480.00
AA	**8010.0110**	Stenographer	-	-	-	-	-
AA	**8010.0400**	Contractual	$11,111.57	$5,000.00	$2,068.16	$5,000.00	$5,000.00
			$17,141.57	**$13,400.00**	**$2,068.16**	**$14,480.00**	**$14,480.00**
		Planning					
AA	**8020.0100**	Personal Services	$4,250.00	$8,400.00	-	$9,480.00	$9,480.00
AA	**8020.0110**	Stenographer	-	-	-	-	-
AA	**8020.0400**	Contractual	$954.10	$5,000.00	$87.53	$5,000.00	$5,000.00
			$5,204.10	**$13,400.00**	**$87.53**	**$14,480.00**	**$14,480.00**
		Employee Benefits					
AA	**9010.0800**	State Retirement	$57,862.00	$109,000.00	-	$109,000.00	$109,000.00
AA	**9030.0800**	Social Security	$71,134.78	$90,000.00	$33,493.07	$88,500.00	$88,500.00
AA	**9040.0800**	Workmen's Compensation	-	$1,000.00	-	$1,000.00	$1,000.00
AA	**9050.0800**	Unemployment Insurance	$20.48	$1,500.00	-	$1,500.00	$1,500.00
AA	**9055.0800**	Disability	$1,264.75	$1,100.00	$190.15	$1,100.00	$1,100.00
AA	**9060.0800**	Medical Insurance	$388,125.00	$259,400.00	$135,117.12	$297,150.00	$297,150.00
AA	**9060.0810**	Medical Insurance - Retirees	$39,000.00	$53,875.00	($114,044.42)	$71,800.00	$71,800.00
AA	**9060.0820**	Medical Insurance-Compensatory	$8,500.00	$8,500.00	$6,800.00	$5,100.00	$5,100.00
AA	**9060.0830**	Supplemental Insurance	$9,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
			$574,907.01	**$534,375.00**	**$71,555.92**	**$585,150.00**	**$585,150.00**
AA	**9710.0600**	Serial Bonds - Principal	-	-	-	-	-
AA	**9710.0700**	Serial Bonds - Interest	-	-	-	-	-
			-	-	-	-	-
AA	**9730.0600**	BAN Principal	-	-	-	-	-
AA	**9730.0700**	BAN Interest	-	-	-	-	-
			-	-	-	-	-
AA	**9901.0000**	*Interfund Transfer*					
AA	**9950.0000**	Captial Projects Fund	-	-	-	-	-
		Total General Fund	**$2,472,689.60**	**$2,813,804.00**	**$1,074,543.44**	**$2,775,545.00**	**$2,819,545.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Cemetery Operating Fund					
CM	**1000.2190**	Sale of Cemetery Lots	$14,600.00	$5,000.00	-	$2,000.00	$2,000.00
CM	**1000.2192**	Interment Income	$6,700.00	$5,000.00	$2,100.00	$4,000.00	$4,000.00
CM	**1000.2401**	Interest	$2,797.98	$1,000.00	$1,472.26	$2,000.00	$2,000.00
CM	**1000.2680**	Insurance Recoveries	-	-	-	-	-
CM	**1000.2701**	Refund Prior Years Expenditures	-	-	-	-	-
CM	**1000.2770**	Unclassified Revenue	-	-	-	-	-
CM	**1000.5031**	Interfund Transfer	-	-	-	-	-
		Total Revenues	**$24,097.98**	**$11,000.00**	**$3,572.26**	**$8,000.00**	**$8,000.00**
		Cemetery Operating Fund					
CM	**8810.0100**	Personal Services - Deputy	$2,300.00	$2,500.00	$2,500.00	$2,600.00	$2,600.00
CM	**8810.0110**	Personal Services - Mowing	-	$1,200.00	-	-	-
			$2,300.00	**$3,700.00**	**$2,500.00**	**$2,600.00**	**$2,600.00**
CM	**8810.0200**	Equipment	-	$8,500.00	-	-	-
CM	**8810.0410**	Supplies	-	$500.00	-	-	-
CM	**8810.0430**	Equipment Maintenance	$3,822.00	$3,500.00	-	-	-
CM	**8810.0440**	Professional-Technical Services	-	$1,000.00	-	-	-
CM	**8810.0460**	Operations and Maintenance	$3,951.41	$13,700.00	$4,462.20	$20,000.00	$20,000.00
			$7,773.41	**$27,200.00**	**$4,462.20**	**$20,000.00**	**$20,000.00**
		Employee Benefits					
CM	**8810.8000**	Social Security - Medicare	$175.97	$300.00	$191.25	$200.00	$200.00
		Total Cemetery Fund	**$10,249.38**	**$31,200.00**	**$7,153.45**	**$22,800.00**	**$22,800.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Highway Fund					
DA	**1000.1001**	Real Property Taxes	$920,179.00	$946,492.00	$946,892.00	$973,592.00	$973,592.00
DA	**1000.1080**	Payment in Lieu of Taxes (Pilot)	$8,092.88	$8,136.00	$8,544.96	$7,207.00	$7,207.00
DA	**1000.1120**	Sales Tax	$313,500.00	$313,500.00	$313,500.00	$313,500.00	$313,500.00
DA	**1000.2300**	Services for other Governments	$122,666.63	$90,000.00	$65,747.66	$70,000.00	$70,000.00
DA	**1000.2401**	Interest and Earnings	$39,884.17	$15,000.00	$22,819.53	$25,000.00	$25,000.00
DA	**1000.2416**	Rental of Equipment	-	-	-	-	-
DA	**1000.2590**	Culvert Permits	$6,800.00	$3,000.00	$2,600.00	$3,000.00	$3,000.00
DA	**1000.2665**	Sale of Equipment	$935.00	-	-	-	-
DA	**1000.2680**	Insurance Recoveries	-	-	-	-	-
DA	**1000.2701**	Refund of Prior Year Expenses	-	-	-	-	-
DA	**1000.2770**	Unclassified Revenue	$4,573.94	$3,000.00	$7,521.83	$5,000.00	$5,000.00
DA	**1000.3089**	State Aid - Road Repair	-	-	-	-	-
DA	**1000.3521**	State Aid - CHIPS	$197,270.99	$130,000.00	-	$183,000.00	$183,000.00
DA	**1000.3989**	State Aid - Disaster Assistance	-	-	-	-	-
DA	**1000.4960**	Federal Aid - Disaster Assistance	-	-	-	-	-
DA	**1000.5031**	Interfund Transfer	-	-	-	-	-
DA	**1000.5060**	Retirement System Credit	-	-	-	-	-
DA	**1000.5731**	BAN Proceeds Redeemed	-	-	-	-	-
		Total Revenues	**$1,613,902.61**	**$1,509,128.00**	**$1,367,625.98**	**$1,580,299.00**	**$1,580,299.00**
		Highway Fund					
		General Repairs					
DA	**5110.0100**	Personal Services(MEO)	$208,584.69	$211,000.00	$67,843.74	$220,000.00	$220,000.00
DA	**5110.0400**	Contractual	$408,350.82	$555,000.00	$97,013.06	$575,000.00	$575,000.00
DA	**5112.0200**	Permanent Improvements(CHIPS)	-	$130,000.00	-	$183,000.00	$183,000.00
			$616,935.51	**$896,000.00**	**$164,856.80**	**$978,000.00**	**$978,000.00**
		Machinery					
DA	**5130.0100**	Personal Services(Mechanic)	$71,000.00	$77,000.00	$32,930.63	$81,300.00	$81,300.00
DA	**5130.0200**	Equipment	$72,781.78	-	$29,000.00	-	-
DA	**5130.0400**	Contractual	$105,920.35	$135,000.00	$45,342.96	$140,000.00	$140,000.00
			$249,702.13	**$212,000.00**	**$107,273.59**	**$221,300.00**	**$221,300.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Misc Weed & Brush					
DA	5140.0100	Personal Services(Laborer)	$39,510.00	$58,000.00	$15,685.76	$43,000.00	$43,000.00
DA	5140.0400	Contractual	$8,880.00	$14,000.00	-	$14,000.00	$14,000.00
			$48,390.00	**$72,000.00**	**$15,685.76**	**$57,000.00**	**$57,000.00**
		Snow Removal					
DA	5142.0100	Personal Services(MEO)	$126,194.98	$213,000.00	$138,843.57	$245,000.00	$245,000.00
DA	5142.0200	Equipment	$11,500.00	$20,000.00	-	$20,000.00	$20,000.00
DA	5142.0400	Contractual	$143,016.27	$155,000.00	$160,184.96	$155,000.00	$155,000.00
			$280,711.25	**$388,000.00**	**$299,028.53**	**$420,000.00**	**$420,000.00**
		Employee Benefits					
DA	9010.0800	State Retirement	$74,450.00	$65,000.00	-	$70,500.00	$70,500.00
DA	9030.0800	Social Security - Medicare	$33,334.96	$43,000.00	$19,277.58	$45,100.00	$45,100.00
DA	9040.0800	Workmen's Compensation	-	$500.00	-	$60,000.00	$60,000.00
DA	9050.0800	Unemployment Insurance	-	-	-	-	-
DA	9055.0800	Disability	$96.20	$100.00	-	$146.00	$146.00
DA	9060.0800	Medical Insurance - Retirees	$118,200.00	$168,500.00	$168,500.00	$131,300.00	$131,300.00
DA	9060.0820	Medical Insurance - Compensatory	$800.00	$800.00	$800.00	-	-
DA	9070.0800	Union Welfare Benefits	$83,819.02	$85,000.00	$56,475.00	$128,225.00	$128,225.00
DA	9089.0800	Safety Shoes and Clothing	$3,514.15	$4,500.00	$2,167.98	$5,350.00	$5,350.00
DA	9089.0810	Compensated Absences	-	$30,000.00	-	$30,000.00	$30,000.00
			$314,214.33	**$397,400.00**	**$247,220.56**	**$470,621.00**	**$470,621.00**
		Debt Service					
DA	9730.0600	BAN Principal	$95,000.00	-	-	-	-
DA	9730.0700	BAN Interest	$4,594.70	-	-	-	-
			$99,594.70	**-**	**-**	**-**	**-**
DA	9901.0000	Interfund Transfer	-	-	-	-	-
DA	9950.0000	Capital Projects Fund	-	$100,000.00	-	-	-
		Total Highway Fund	$1,609,547.92	$2,065,400.00	$834,065.24	$2,146,921.00	$2,146,921.00

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Drainage Fund					
SD	**1000.1001**	Real Property Taxes	$46,431.00	$47,748.00	$47,748.00	$49,039.00	$49,039.00
SD	**1000.2401**	Interest	$4,247.06	$1,000.00	$2,347.46	$3,000.00	$3,000.00
SD	**1000.2701**	Refund Prior Years Expenditures	-	-	-	-	-
SD	**1000.2770**	Unclassified Revenue	-	-	-	-	-
SD	**1000.5031**	Interfund Transfer	-	-	-	-	-
		Total Revenues	**$50,678.06**	**$48,748.00**	**$50,095.46**	**$52,039.00**	**$52,039.00**
		Drainage Fund					
SD	**8540.0100**	Personal Services	-	$7,500.00	-	-	-
SD	**8540.0200**	Equipment	$13,674.63	$20,000.00	-	$24,839.00	$24,839.00
SD	**8540.0400**	Contractual	$28,185.11	$27,200.00	$9,343.72	$27,200.00	$27,200.00
			$41,859.74	**$54,700.00**	**$9,343.72**	**$52,039.00**	**$52,039.00**
		Employee Benefits					
SD	**9030.0800**	Social Security - Medicare	-	$600.00	-	-	-
		Debt Service					
SD	**9730.0600**	BAN Principal	-	-	-	-	-
SD	**9730.0700**	BAN Interest	-	-	-	-	-
			-	**-**	**-**	**-**	**-**
		Total Drainage Fund	$41,859.74	$55,300.00	$9,343.72	$52,039.00	$52,039.00

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Fire Protection Fund					
SF	**1000.1001**	Real Property Taxes	$617,153.00	$634,658.00	$634,658.00	$651,818.00	$691,818.00
SF	**1000.2401**	Interest	$4,822.71	$1,500.00	$1,867.10	$2,000.00	$2,000.00
SF	**1000.5031**	Interfund Transfer	-	-	-	-	-
		Total Revenues	**$621,975.71**	**$636,158.00**	**$636,525.10**	**$653,818.00**	**$693,818.00**
		Fire Protection Fund					
SF	**1320.0400**	Independent Audit	$1,900.00	$15,000.00	-	$15,000.00	$15,000.00
SF	**3410.0200**	Equipment / Capital Outlay	-	-	-	-	$40,000.00
SF	**3410.0400**	Contractual	$634,788.00	$627,139.00	$627,139.00	$639,276.00	$639,276.00
SF	**3410.0410**	Physicals and Immunizations	$12,079.00	$12,000.00	-	$18,500.00	$18,500.00
SF	**9025.0800**	Service Award Program	$32,359.60	$35,000.00	-	$40,000.00	$40,000.00
SF	**9040.0800**	Workmen's Compensation	$16,722.32	$20,000.00	$66,312.08	$20,000.00	$20,000.00
		Total Fire Protection Fund	**$697,848.92**	**$709,139.00**	**$693,451.08**	**$732,776.00**	**$772,776.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Refuse Fund					
SR	**1000.1001**	Real Property Taxes	$491,920.00	$505,873.00	$505,873.00	$519,551.00	$519,551.00
SR	**1000.1030**	Special Assessments	-	-	-	-	-
SR	**1000.2130**	Refuse Charges New Home	$6,778.75	$6,714.00	$6,868.00	$7,670.00	$7,670.00
SR	**1000.2138**	Penalties on Refuse Charges	$236.68	$200.00	$66.00	$200.00	$200.00
SR	**1000.2401**	Interest	$12,541.15	$4,000.00	$7,548.23	$8,000.00	$8,000.00
SR	**1000.2701**	Refund Prior Year Expenditures	-	-	-	-	-
SR	**1000.2770**	Unclassified Revenue	$275.00	$250.00	$405.00	$500.00	$500.00
SR	**1000.3089**	State Aid - NYS DEC Grant	-	-	-	-	-
SR	**1000.5031**	Interfund Transfer	-	-	-	-	-
		Total Revenues	**$511,751.58**	**$517,037.00**	**$520,760.23**	**$535,921.00**	**$535,921.00**
		Refuse Fund					
SR	**8160.0200**	Equipment	$2,784.00	$13,591.00	$11,486.05	$18,363.00	$18,363.00
SR	**8160.0400**	Contractual	$497,448.98	$518,366.00	$203,671.87	$532,376.00	$532,376.00
			$500,232.98	**$531,957.00**	**$215,157.92**	**$550,739.00**	**$550,739.00**
		Debt Service					
SR	**9730.0600**	BAN Principal	-	-	-	-	-
SR	**9730.0700**	BAN Interest	-	-	-	-	-
			-	**-**	**-**	**-**	**-**
		Total Refuse Fund	**$500,232.98**	**$531,957.00**	**$215,157.92**	**$550,739.00**	**$550,739.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Sewer Operating Fund					
SS	**1000.1001**	Real Property Taxes	$366,818.00	$377,222.00	$377,222.00	$387,421.00	$387,421.00
SS	**1000.1030**	Special Assessments	-	-	-	-	-
SS	**1000.2122**	Sewer Charges	$129,305.19	$128,000.00	$128,252.29	$138,000.00	$138,000.00
SS	**1000.2128**	Penalties and Late Charges	$2,835.35	$2,900.00	$1,712.19	$2,900.00	$2,900.00
SS	**1000.2401**	Interest	$14,416.47	$5,000.00	$7,697.71	$8,000.00	$8,000.00
SS	**1000.2665**	Sale of Equipment	-	-	-	-	-
SS	**1000.2701**	Refund Prior Years Expenditures	-	-	-	-	-
SS	**1000.2770**	Unclassified Revenue	-	$4,500.00	-	-	-
SS	**1000.5031**	Interfund Transfer	-	-	-	-	-
SS	**1000.5060**	Retirement System Credit	-	-	-	-	-
		Total Revenues	**$513,375.01**	**$517,622.00**	**$514,884.19**	**$536,321.00**	**$536,321.00**
		Sewer Operating Fund					
		Administration					
SS	**8110.0100**	Manager	$850.00	$1,000.00	$1,000.00	$1,040.00	$1,040.00
SS	**8810.0110**	Personal Services(Clerk I)	-	-	-	$50,960.00	$50,960.00
SS	**8110.0200**	Equipment	-	-	-	$2,500.00	$2,500.00
SS	**8110.0400**	Contractual	$1,915.42	$4,000.00	$1,008.00	$2,500.00	$2,500.00
			$2,765.42	**$5,000.00**	**$2,008.00**	**$57,000.00**	**$57,000.00**
		Sewer Collection					
SS	**8120.0100**	Personal Services(WWMP)	$58,136.00	$73,000.00	$30,614.40	$74,700.00	$74,700.00
SS	**8120.0200**	Equipment	$58,136.36	$72,500.00	$331.50	$12,000.00	$12,000.00
SS	**8120.0400**	Contractual	$230,631.16	$270,000.00	$242,666.00	$300,000.00	$300,000.00
			$346,903.52	**$415,500.00**	**$273,611.90**	**$386,700.00**	**$386,700.00**
		Sewer Treatment					
SS	**8130.0200**	Equipment	-	-	-	-	-
SS	**8130.0400**	Contractual	$1,391.51	$5,000.00	$1,539.71	$5,000.00	$5,000.00
			$1,391.51	**$5,000.00**	**$1,539.71**	**$5,000.00**	**$5,000.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Employee Benefits					
SS	**9010.0800**	State Retirement	$10,925.00	$11,000.00	-	$23,590.00	$23,590.00
SS	**9030.0800**	Social Security - Medicare	$4,301.52	$5,700.00	$2,341.71	$10,000.00	$10,000.00
SS	**9040.0800**	Workmen's Compensation	-	$100.00	-	$100.00	$100.00
SS	**9050.0800**	Unemployment Insurance	-	-	-	-	-
SS	**9055.0800**	Disability	-	$50.00	-	$100.00	$100.00
SS	**9060.0800**	Medical Insurance	-	-	-	$26,056.00	$26,056.00
SS	**9060.0830**	Supplemental Insurance	-	-	-	$1,000.00	$1,000.00
SS	**9070.0800**	Union Welfare Benefits	$23,815.77	$22,000.00	$12,375.00	$23,250.00	$23,250.00
SS	**9089.0800**	Safety Shoes and Clothing	$399.98	$850.00	-	$850.00	$850.00
SS	**9089.0810**	Compensated Absences	-	$5,000.00	-	$5,000.00	$5,000.00
			$39,442.27	**$44,700.00**	**$14,716.71**	**$89,946.00**	**$89,946.00**
		Debt Service					
SS	**9730.0600**	BAN Principal	-	-	-	-	-
SS	**9730.0700**	BAN Interest	-	-	-	-	-
			-	**-**	**-**	**-**	**-**
SS	**9950.0000**	Capital Projects Fund	$31,224.33	$12,000.00	-	-	-
		Total Sewer Operating Fund	**$421,727.05**	**$482,200.00**	**$291,876.32**	**$538,646.00**	**$538,646.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Water Operating Fund					
SW	**1000.1001**	Real Property Taxes	$616,944.00	$634,443.00	$616,944.00	$651,597.00	$611,597.00
SW	**1000.2140**	Metered Sales	$358,703.79	$360,000.00	$145,185.61	$340,000.00	$340,000.00
SW	**1000.2142**	Unmetered Sales	-	-	-	-	-
SW	**1000.2144**	Service Charges	$60.00	$10,000.00	$40.00	$17,314.00	$17,314.00
SW	**1000.2148**	Interest and Penalties	$6,639.44	$5,000.00	$3,550.49	$5,709.00	$5,709.00
SW	**1000.2401**	Interest	$42,807.78	$14,000.00	$21,453.16	$25,000.00	$25,000.00
SW	**1000.2665**	Sale of Equipment	-	-	-	-	-
SW	**1000.2680**	Insurance Recoveries	-	-	-	-	-
SW	**1000.2701**	Refund Prior Years Expenditures	-	-	-	-	-
SW	**1000.2770**	Unclassified Revenue	$40.00	$2,000.00	$20.00	$5,080.00	$5,080.00
SW	**1000.3060**	State Aid - Records Management	-	-	-	-	-
SW	**1000.3989**	State Aid - Disaster Assistance	-	-	-	-	-
SW	**1000.3991**	State Aid - Capital Projects	-	-	-	-	-
SW	**1000.4960**	Federal Aid - Disaster Assistance	-	-	-	-	-
SW	**1000.5031**	Interfund Transfer	-	-	-	-	$40,000.00
SW	**1000.5060**	Retirement System Credit	-	-	-	-	-
SW	**1000.5731**	BAN Proceeds Redeemed	-	-	-	-	-
		Total Revenues	**$1,025,195.01**	**$1,025,443.00**	**$787,193.26**	**$1,044,700.00**	**$1,044,700.00**
		Water Operating Fund					
		Administration					
SW	**8310.0100**	Manager	$1,434.89	$1,664.00	$1,664.00	$1,731.00	$1,731.00
SW	**8310.0110**	Personal Services(Clerk I)	-	$56,244.00	$25,958.40	$58,790.00	$58,790.00
SW	**8310.0120**	Personal Services(Clerk II)	$59,292.00	$16,800.00	$3,276.00	-	-
SW	**8310.0200**	Equipment	$7.77	$3,000.00	$127.39	$2,000.00	$2,000.00
SW	**8310.0400**	Contractual	$23,663.02	$42,436.00	$6,877.04	$35,000.00	$35,000.00
			$84,397.68	**$120,144.00**	**$37,902.83**	**$97,521.00**	**$97,521.00**
		Water Transportation & Distribution					
SW	**8340.0100**	Personal Services	$161,670.57	$251,000.00	$97,636.97	$204,000.00	$204,000.00
SW	**8340.0200**	Equipment	$34,739.77	$139,000.00	$48,943.30	$232,000.00	$232,000.00
SW	**8340.0400**	Contractual	$415,939.14	$359,000.00	$95,782.36	$368,000.00	$368,000.00
			$612,349.48	**$749,000.00**	**$242,362.63**	**$804,000.00**	**$804,000.00**

2027 Tentative Budget

Fund	Account	Description	2025 Adjusted Final	2026 Adopted Budget	2026 Actual 6/30/26	2027 Tentative Budget	2027 Preliminary Budget
		Employee Benefits					
SW	**9010.0800**	State Retirement	$48,675.00	$43,000.00	-	$33,026.00	$33,026.00
SW	**9030.0800**	Social Security - Medicare	$16,410.19	$25,500.00	$9,495.83	$20,600.00	$20,600.00
SW	**9040.0800**	Workmen's Compensation	-	$300.00	-	$300.00	$300.00
SW	**9050.0800**	Unemployment Insurance	-	-	-	-	-
SW	**9055.0800**	Disability	$158.65	$150.00	$34.50	$150.00	$150.00
SW	**9060.0800**	Medical Insurance	$20,900.00	$23,810.00	$23,810.00	$25,565.00	$25,565.00
SW	**9060.0810**	Medical Insurance - Retirees	$74,500.00	$67,800.00	$67,800.00	$65,900.00	$65,900.00
SW	**9060.0820**	Medical Insurance - Compensatory	-	$800.00	$800.00	$800.00	$800.00
SW	**9060.0830**	Supplemental Insurance	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$1,000.00
SW	**9070.0800**	Union Welfare Benefits	$47,631.54	$43,000.00	$24,750.00	$46,500.00	$46,500.00
SW	**9089.0800**	Safety Shoes and Clothing	$1,262.46	$2,675.00	$540.00	$2,675.00	$2,675.00
SW	**9089.0810**	Compensated Absences	-	$10,000.00	-	$10,000.00	$10,000.00
			$210,537.84	**$218,035.00**	**$128,230.33**	**$206,516.00**	**$206,516.00**
		Debt Service					
SW	**9710.0600**	Serial Bonds - Principal	-	-	-	-	-
SW	**9710.0700**	Serial Bonds - Interest	-	-	-	-	-
SW	**9730.0600**	BAN Principal	$103,000.00	$103,000.00	$103,000.00	-	-
SW	**9730.0700**	BAN Interest	$9,757.82	$4,110.00	$4,098.28	-	-
SW	**9901.0000**	Interfund Transfer	-	-	-	-	-
SW	**9950.0000**	Capital Project	-	-	-	-	-
			$112,757.82	**$107,110.00**	**$107,098.28**	**-**	**-**
			$1,020,042.82	$1,194,289.00	$515,594.07	$1,108,037.00	$1,108,037.00