**TOWN OF LYSANDER**
**2027 PRELIMINARY BUDGET - updated 11-4-26**
**SUMMARY**

| FUND | EXPENDITURES | REVENUES | APPROPRIATED FUND BALANCE | AMT TO BE RAISED BY TAXES |
|---|---|---|---|---|
| GENERAL | $ 3,915,836 | $ 1,355,450 | $ - | $2,560,386 |
| PART TOWN | $ 526,967 | $ 95,377 | $ - | $431,590 |
| HIGHWAY PART TOWN | $ 4,084,119 | $ 870,153 | $ 600,000 | $2,613,966 |
| TOTAL | $ 8,526,921 | $ 2,320,979 | $ 600,000 | $ 5,605,942 |

| TAX RATE CALCULATION | ASSESSMENT | TAX AMOUNT | PER 1000 |
|---|---|---|---|
| GENERAL | 2,247,643,252 | $ 2,560,386 | $ 1.139 |
| PART TOWN | 1,910,942,204 | $ 431,590 | $ 0.226 |
| HIGHWAY PART TOWN | 1,910,942,204 | $ 2,613,966 | $ 1.368 |

| TAX RATE | CURRENT YR | ADOPTED PRIOR YR | CHANGE |
|---|---|---|---|
| INSIDE(B'VILLE) | $ 1.139 | $ 0.558 | $ 0.581 |
| FOR A 300K HOME | $ 341.743 | $ 167.400 | $ 174.343 |
| OUTSIDE | | | |
| GENERAL | $ 1.139 | $ 0.558 | $ 0.581 |
| PART TOWN | $ 0.226 | $ 0.133 | $ 0.093 |
| HIGHWAY | $ 1.368 | $ 1.301 | $ 0.067 |
| TOTAL OUTSIDE | $ 2.733 | $ 1.992 | $ 0.741 |
| FOR A 300K HOME | $ 819.866 | $ 597.600 | $ 222.266 |

**TOWN OF LYSANDER**
**2027 PRELIMINARY BUDGET - updated 11-4-26**
**SPECIAL DISTRICTS SUMMARY**

| FUND | EXPENDITURES | REVENUES | APPROPRIATED FUND BALANCE | AMOUNT TO BE RAISED BY TAXES |
|---|---|---|---|---|
| LIGHTING DISTRICTS | $ 213,909 | $ - | $ - | $ 213,909 |
| WATER SUPPLY DISTRICTS | $ 58,600 | $ - | $ - | $ 58,600 |
| WATER DISTRICTS | $ 15,156 | $ - | $ 2,670 | $ 12,486 |
| FIRE PROTECTION DISTRICTS | $ 134,781 | $ - | $ - | $ 134,781 |
| SEWER DISTRICTS | $ 208,700 | $ - | $ - | $ 208,700 |
| DRAINAGE DISTRICTS | $ 158,905 | $ - | $ 50,000 | $ 108,905 |
| | $ 790,051 | $ - | $ 52,670 | $ 737,381 |
| TOTALS (Including Special Districts) | $ 9,316,972 | $ 2,320,979 | $ 652,670 | $ 6,343,323 |

| Description | Account | Adopted 2026 | Tentative Budget 2027 | Preliminary 2027 |
|---|---|---|---|---|
| **General Fund Estimated Revenues** | | | | |
| **Local Sources** | | | | |
| Real Property Taxes | A0-01001-000 | $ 1,238,066.00 | $ 1,908,907.43 | $ 2,560,386.19 |
| Other Payments in Lieu of Taxes | A0-01081-000 | $ 47,057.00 | $ 47,057.22 | $ 46,762.70 |
| Interest Penalties | A0-01090-000 | $ 30,000.00 | $ 30,000.00 | $ 30,000.00 |
| Cable TV Fees | A0-01170-000 | $ 220,000.00 | $ 180,000.00 | $ 180,000.00 |
| **Total Local Sources** | | **$ 1,535,123.00** | **$ 2,165,964.65** | **$ 2,817,148.89** |
| **Departmental Income** | | | | |
| Clerk Fees | A0-01255-000 | $ 6,000.00 | $ 3,000.00 | $ 3,000.00 |
| Engineer Fees | A0-01289-000 | $ 85,000.00 | $ 85,000.00 | $ 85,000.00 |
| Park & Rec Charges | A0-02001-000 | $ 42,000.00 | $ 42,000.00 | $ 42,000.00 |
| Other Culture and Recreation Incom | A0-02089-000 | $ 3,000.00 | $ 3,000.00 | $ 3,000.00 |
| Lysander-Radisson Arena | A0-02089-000 | $ - | $ - | $ - |
| Hauler Licenses | A0-02130-000 | $ 2,000.00 | $ 2,000.00 | $ 2,000.00 |
| Other Home & Comm Svcs Revenu | A0-02189-000 | $ - | $ - | $ - |
| Sale of Cemetery Lots-Chase | A0-02190-000 | $ - | $ - | $ - |
| Burial/Interment Fees | A0-02192-001 | $ - | $ - | $ - |
| Internment Fees - Chase Cemetery | A0-02192-002 | $ 1,200.00 | $ 1,200.00 | $ 1,200.00 |
| **Total Departmental Income** | | **$ 139,200.00** | **$ 136,200.00** | **$ 136,200.00** |
| **Use of Money & Property** | | | | |
| Interest & Earnings | A0-02401-000 | $ 10,000.00 | $ 50,000.00 | $ 50,000.00 |
| Rental of Real Property | A0-02410-000 | $ 62,400.00 | $ 62,400.00 | $ 62,400.00 |
| Rental of Equipment | A0-02416-000 | $ - | $ - | $ - |
| Commissions | A0-02450-000 | $ - | $ - | $ - |
| **Total Use of Money & Property** | | **$ 72,400.00** | **$ 112,400.00** | **$ 112,400.00** |
| **Licenses & Permits** | | | | |
| Games of Chance | A0-02530-000 | $ 25.00 | $ 25.00 | $ 25.00 |
| Bingo License | A0-02540-000 | $ 1,100.00 | $ 1,100.00 | $ 1,100.00 |
| Dog License | A0-02544-000 | $ 11,500.00 | $ 10,500.00 | $ 10,500.00 |
| Other Permits | A0-02590-000 | $ 7,000.00 | $ 1,000.00 | $ 1,000.00 |
| **Total Licenses & Permits** | | **$ 19,625.00** | **$ 12,625.00** | **$ 12,625.00** |

| Description | Account | Adopted 2026 | Tentative Budget 2027 | Preliminary 2027 |
|---|---|---|---|---|
| **Fines & Forfeitures** | | | | |
| Fines & Forfeited Bail | A0-02610-000 | $ 26,000.00 | $ 20,000.00 | $ 20,000.00 |
| Judgements / Dogs | A0-02611-000 | $ - | $ - | $ - |
| Stop DWI Fines | A0-02615-000 | $ - | $ - | $ - |
| Forfeiture of Deposits | A0-02620-000 | $ - | $ - | $ - |
| **Total Fines & Forfeitures** | | **$ 26,000.00** | **$ 20,000.00** | **$ 20,000.00** |
| **Sales of Property** | | | | |
| Minor Sales | A0-02655-000 | $ - | $ - | $ - |
| Insurance Recovery | A0-02680-000 | $ - | $ - | $ - |
| **Total Sales of Property** | | **$ -** | **$ -** | **$ -** |
| **Miscellaneous & Interfund Revenue** | | | | |
| Gifts & Donations | A0-02705-000 | $ - | $ - | $ - |
| AIM Related Payments | A0-02750-000 | $ 77,462.00 | $ 77,462.00 | $ 77,462.00 |
| Interfund Revenue | A0-02801-000 | $ - | $ - | $ - |
| Miscellaneous Income | A0-02770-000 | $ - | $ - | $ - |
| **Total Miscellaneous & Interfund Revenue** | | **$ 77,462.00** | **$ 77,462.00** | **$ 77,462.00** |
| **State & Federal Aid** | | | | |
| Mortgage Tax | A0-03005-000 | $ 500,000.00 | $ 600,000.00 | $ 600,000.00 |
| Other General Government | A0-03089-000 | $ - | $ 140,000.00 | $ 140,000.00 |
| Federal Aid - Other | A0-04089-000 | $ - | $ - | $ - |
| **Total State & Federal Aid** | | **$ 500,000.00** | **$ 740,000.00** | **$ 740,000.00** |
| **Appropriated Fund Balance** | | | | |
| Appropriated From Reserve | A0-00889-000 | $ - | $ - | $ - |
| Appropriated Fund Balance | A0-00914-000 | $ 600,000.00 | $ 200,000.00 | $ - |
| **Total Appropriated Fund Balance** | | **$ 600,000.00** | **$ 200,000.00** | **$ -** |
| ***Total Estimated Revenues*** | | ***$ 2,969,810.00*** | ***$ 3,464,651.65*** | ***$ 3,915,835.89*** |

| Description | Account | Adopted 2026 | Tentative Budget 2027 | Preliminary 2027 |
|---|---|---|---|---|
| **General Fund Appropriations** | | | | |
| **General Gov't Support** | | | | |
| Town Board Personnel PT | A0-01010-001 | $ 44,340.00 | $ 53,400.00 | $ 53,400.00 |
| Town Board Contractual Expense | A0-01010-004 | $ 5,000.00 | $ 3,000.00 | $ 5,000.00 |
| **Total A0-01010** | | **$ 49,340.00** | **$ 56,400.00** | **$ 58,400.00** |
| Justices Personnel PT | A0-01110-001 | $ 151,781.95 | $ 157,383.20 | $ 157,383.20 |
| Justices Equipment | A0-01110-002 | $ - | $ - | $ - |
| Mantione Contractual Expense | A0-01110-004 | $ 10,000.00 | $ 7,000.00 | $ 7,000.00 |
| **Total A0-01110-** | | **$ 161,781.95** | **$ 164,383.20** | **$ 164,383.20** |
| Supervisor Office Personnel FT | A0-01220-001 | $ 79,183.25 | $ 102,082.00 | $ 102,082.00 |
| Supervisor Equipment | A0-01220-002 | $ 500.00 | $ - | $ - |
| Supervisor Contractual | A0-01220-004 | $ 5,000.00 | $ 2,500.00 | $ 2,500.00 |
| **Total A0-01220-** | | **$ 84,683.25** | **$ 104,582.00** | **$ 104,582.00** |
| Comptroller Office Personnel FT | A0-01315-001 | $ 112,607.00 | $ 141,082.00 | $ 141,082.00 |
| Comptroller Equipment | A0-01315-002 | $ - | $ 2,000.00 | $ 2,000.00 |
| Comptroller Expense | A0-01315-004 | $ 35,000.00 | $ 45,000.00 | $ 45,000.00 |
| **Total A0-01315-** | | **$ 147,607.00** | **$ 188,082.00** | **$ 188,082.00** |
| Tax Receiver Office Personnel FT | A0-01330-.001 | $ 26,820.00 | $ 30,784.00 | $ 30,784.00 |
| Tax Collector Equipment | A0-01330-002 | $ - | $ - | $ - |
| Tax Collector Postage | A0-01330-004 | $ 12,000.00 | $ 18,000.00 | $ 18,000.00 |
| **Total A0-01330-** | | **$ 38,820.00** | **$ 48,784.00** | **$ 48,784.00** |
| Assessor Office Personnel FT | A0-01355-001 | $ 122,524.22 | $ 124,947.40 | $ 124,947.40 |
| Assessors Equipment | A0-01355-002 | $ 500.00 | $ 500.00 | $ 500.00 |
| Other Contractual Expense | A0-01355-004 | $ 111,942.00 | $ 115,959.00 | $ 115,959.00 |
| **Total A0-01355-** | | **$ 234,966.22** | **$ 241,406.40** | **$ 241,406.40** |
| Town Clerk Office Personnel FT | A0-01410-001 | $ 103,577.00 | $ 119,246.40 | $ 119,246.40 |
| Town Clerk Schools | A0-01410-004 | $ 10,150.00 | $ 10,500.00 | $ 10,500.00 |
| **Total A0-01410-** | | **$ 113,877.00** | **$ 129,746.40** | **$ 129,746.40** |
| Attorney Contractual Expense | A0-01420-004 | $ 74,000.00 | $ 90,000.00 | $ 90,000.00 |
| **Total A0-01420-** | | **$ 74,000.00** | **$ 90,000.00** | **$ 90,000.00** |
| Labor AND Safety | A0-01430-004 | $ 12,700.00 | $ 7,500.00 | $ 7,500.00 |
| **Total A0-01430-** | | **$ 12,700.00** | **$ 7,500.00** | **$ 7,500.00** |
| Engineer Office Personnel FT | A0-01440-001 | $ 90,000.00 | $ 91,800.00 | $ 91,800.00 |
| Engineer Contractual Expense | A0-01440-004 | $ 15,000.00 | $ 32,000.00 | $ 32,000.00 |
| **Total A0-01440-** | | **$ 105,000.00** | **$ 123,800.00** | **$ 123,800.00** |

| Description | Account | Adopted 2026 | Tentative Budget 2027 | Preliminary 2027 |
|---|---|---|---|---|
| Building Personnel PT | A0-01620-001 | $ 36,000.00 | $ 36,000.00 | $ 36,000.00 |
| Buildings Equipment | A0-01620-002 | $ 75,000.00 | $ 33,000.00 | $ 33,000.00 |
| Buildings Utility | A0-01620-004 | $ 317,500.00 | $ 322,500.00 | $ 322,500.00 |
| **Total A0-01620-** | | **$ 428,500.00** | **$ 391,500.00** | **$ 391,500.00** |
| **Total A0-01640-** | | $ - | $ - | $ - |
| Central Services | A0-01670-004 | $ 10,240.00 | $ 16,000.00 | $ 16,000.00 |
| **Total A0-01670-** | | **$ 10,240.00** | **$ 16,000.00** | **$ 16,000.00** |
| Unallocated Insurance Contractual I | A0-01910-004 | $ 90,000.00 | $ 95,000.00 | $ 95,000.00 |
| **Total A0-01910-** | | **$ 90,000.00** | **$ 95,000.00** | **$ 95,000.00** |
| Munc. Assoc. Dues Contractual Exp | A0-01920-004 | $ 2,150.00 | $ 3,000.00 | $ 3,000.00 |
| **Total A0-01920-** | | **$ 2,150.00** | **$ 3,000.00** | **$ 3,000.00** |
| Judgements & Claims | A0-01930-004 | $ - | $ 15,000.00 | $ 65,000.00 |
| **Total A0-01930-** | | **$ -** | **$ 15,000.00** | **$ 65,000.00** |
| County Water/Sewer Tax Contractu | A0-01950-004 | $ 30,000.00 | $ 30,000.00 | $ 30,000.00 |
| **Total A0-01950-** | | **$ 30,000.00** | **$ 30,000.00** | **$ 30,000.00** |
| Contingencies Contractual Expense | A0-01990-004 | $ 40,000.00 | $ 40,000.00 | $ 40,000.00 |
| **Total A0-01990-** | | **$ 40,000.00** | **$ 40,000.00** | **$ 40,000.00** |
| **Total GENERAL GOV'T SUPPORT** | | **$ 1,623,665.42** | **$ 1,745,184.00** | **$ 1,797,184.00** |
| **Public Safety** | | - | | |
| Troopers Building-Operating | A0-03120-004 | $ 22,000.00 | $ 105,000.00 | $ 105,000.00 |
| **Total A0-03120-** | | **$ 22,000.00** | **$ 105,000.00** | **$ 105,000.00** |
| Traffic Control Contractual Expense | A0-03310-004 | $ 43,000.00 | $ 12,000.00 | $ 32,000.00 |
| **Total A0-03310-** | | **$ 43,000.00** | **$ 12,000.00** | **$ 32,000.00** |
| Public Safety Committee | A0-03410-004 | $ 4,000.00 | $ 4,000.00 | $ 4,000.00 |
| **Total A0-03410-** | | **$ 4,000.00** | **$ 4,000.00** | **$ 4,000.00** |
| DCO Expenses | A0-03510-402 | $ 26,000.00 | $ 25,000.00 | $ 25,000.00 |
| Control of Other Animals | A0-03520-400 | $ 7,000.00 | $ - | $ - |
| **Total A0-03510-** | | **$ 33,000.00** | **$ 25,000.00** | **$ 25,000.00** |
| **Total PUBLIC SAFETY** | | **$ 102,000.00** | **$ 146,000.00** | **$ 166,000.00** |

| Description | Account | Adopted 2026 | Tentative Budget 2027 | Preliminary 2027 |
|---|---|---|---|---|
| **Transportation** | | | | |
| Highway Admin Personnel FT | A0-05010-111 | $ 135,000.00 | $ 136,950.00 | $ 136,950.00 |
| Supt. of Highways Equipment | A0-05010-002 | $ 2,000.00 | $ 2,000.00 | $ - |
| Supt. of Highways Contractual Exp. | A0-05010-004 | $ 4,160.00 | $ 6,500.00 | $ 8,500.00 |
| **Total A0-05010-** | | **$ 141,160.00** | **$ 145,450.00** | **$ 145,450.00** |
| Engineer for Transportation | A0-05020-001 | $ 25,000.00 | $ 25,500.00 | $ 25,500.00 |
| Mileage | A0-05020-004 | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 |
| **Total A0-05020-** | | **$ 26,000.00** | **$ 26,500.00** | **$ 26,500.00** |
| **Total TRANSPORTATION** | | **$ 167,160.00** | **$ 171,950.00** | **$ 171,950.00** |
| Street Lighting | A0-05182-004 | $ 1,000.00 | $ 1,000.00 | $ 1,000.00 |
| **Total LIGHTING** | | **$ 1,000.00** | **$ 1,000.00** | **$ 1,000.00** |
| **Economic Asst. & Opp.** | | | | |
| Veteran Outreach & Aging | A0-06772-004 | $ 97,000.00 | $ 124,000.00 | $ 124,000.00 |
| **Total A0-06772-** | | **$ 97,000.00** | **$ 124,000.00** | **$ 124,000.00** |
| **Total ECONOMIC ASST. & OPP.** | | **$ 97,000.00** | **$ 124,000.00** | **$ 124,000.00** |
| **Culture - Recreation** | | | | |
| Parks Admin Personnel FT | A0-07020-001 | $ 129,097.80 | $ 131,565.20 | $ 121,044.00 |
| Recreation Contractual Expense | A0-07020-004 | $ 3,146.00 | $ 3,146.00 | $ 10,146.00 |
| **Total A0-07020-** | | **$ 132,243.80** | **$ 134,711.20** | **$ 131,190.00** |
| Parks Personnel FT | A0-07110-001 | $ 104,510.36 | $ 112,283.43 | $ 114,283.21 |
| Parks Equipment | A0-07110-002 | $ 8,100.00 | $ 16,000.00 | $ 7,000.00 |
| Parks Contractual Expense | A0-07110-004 | $ 68,100.00 | $ 205,110.00 | $ 207,110.00 |
| **Total A0-07110-** | | **$ 180,710.36** | **$ 333,393.43** | **$ 328,393.21** |
| Contractual Lysander Programs | A0-07310-004 | $ 4,000.00 | $ 4,000.00 | $ 4,000.00 |
| **Total A0-07310-** | | **$ 4,000.00** | **$ 4,000.00** | **$ 4,000.00** |
| Historian Personnel PT | A0-07510-001 | $ 1,000.00 | $ 1,600.00 | $ 1,600.00 |
| Historian Contractual Expense | A0-07510-004 | $ 1,000.00 | $ 500.00 | $ 500.00 |
| **Total A0-07510-** | | **$ 2,000.00** | **$ 2,100.00** | **$ 2,100.00** |
| Celebrations Contractual Expense | A0-07550-004 | $ 2,500.00 | $ 2,500.00 | $ 2,500.00 |
| **Total A0-07550-** | | **$ 2,500.00** | **$ 2,500.00** | **$ 2,500.00** |
| **TOTAL CULTURE - RECREATION** | | **$ 321,454.16** | **$ 476,704.63** | **$ 468,183.21** |

| Description | Account | Adopted 2026 | Tentative Budget 2027 | Preliminary 2027 |
|---|---|---|---|---|
| **HOME & COMM. SERVICES** | | | | |
| Storm Water Assistance | A0-08140-004 | $ 3,600.00 | $ 3,600.00 | $ 3,600.00 |
| **Total A0-08140-** | | **$ 3,600.00** | **$ 3,600.00** | **$ 3,600.00** |
| Cemetery Personnel PT | A0-08810-001 | $ 2,100.00 | $ 10,000.00 | $ 10,000.00 |
| Cemeteries Cont. Chase Cemetery | A0-08810-004 | $ 34,500.00 | $ 29,000.00 | $ 29,000.00 |
| **Total A0-08810-** | | **$ 36,600.00** | **$ 39,000.00** | **$ 39,000.00** |
| B'ville Pac TV & recycling | A0-08989-004 | $ 32,000.00 | $ 32,000.00 | $ 32,000.00 |
| **Total A0-08989-** | | **$ 32,000.00** | **$ 32,000.00** | **$ 32,000.00** |
| **TOTAL HOME & COMM. SERVICES** | | **$ 72,200.00** | **$ 74,600.00** | **$ 74,600.00** |
| **UNDISTRIBUTED** | | | | |
| New York State Retirement | A0-09010-800 | $ 121,832.87 | $ 129,444.69 | $ 167,802.24 |
| **Total A0-09010-** | | **$ 121,832.87** | **$ 129,444.69** | **$ 167,802.24** |
| Social Security | A0-09030-800 | $ 89,546.00 | $ 97,508.71 | $ 96,856.82 |
| **Total A0-09030-** | | **$ 89,546.00** | **$ 97,508.71** | **$ 96,856.82** |
| Worker's Compensation. | A0-09040-800 | $ 18,000.00 | $ 22,000.00 | $ 22,000.00 |
| **Total A0-09040-** | | **$ 18,000.00** | **$ 22,000.00** | **$ 22,000.00** |
| Unemployment Insurance | A0-09050-800 | $ 9,000.00 | $ 9,000.00 | $ 9,000.00 |
| **Total A0-09050-** | | **$ 9,000.00** | **$ 9,000.00** | **$ 9,000.00** |
| Disability Insurance. | A0-09055-800 | $ 15,000.00 | $ 15,000.00 | $ 15,000.00 |
| **Total A0-09055-** | | **$ 15,000.00** | **$ 15,000.00** | **$ 15,000.00** |
| Hospital & Medical Insurance | A0-09060-800 | $ 337,229.00 | $ 325,675.58 | $ 325,675.58 |
| **Total A0-09060-** | | **$ 337,229.00** | **$ 325,675.58** | **$ 325,675.58** |
| Serial Bonds - Principal | A0-09710-600 | $ 1,393.04 | $ 1,393.04 | $ 1,393.04 |
| Serial Bonds - Interest | A0-09710-700 | $ 205.95 | $ 191.00 | $ 191.00 |
| **Total A0-09710-** | | **$ 1,598.99** | **$ 1,584.04** | **$ 1,584.04** |
| Transfer to Capital Project Fund | A0-09950-900 | $ - | $ 125,000.00 | $ 475,000.00 |
| **Total A0-09950-** | | $ - | **$ 125,000.00** | **$ 475,000.00** |
| **Total UNDISTRIBUTED** | | **$ 592,206.86** | **$ 725,213.02** | **$ 1,112,918.68** |
| ***Total APPROPRIATIONS*** | | ***$ 2,976,686.44*** | ***$ 3,464,651.65*** | ***$ 3,915,835.89*** |

| Description | Account | Adopted 2026 | Tentative Budget 2027 | Preliminary 2027 |
|---|---|---|---|---|
| **General Outside ESTIMATED REVENUES** | | | | |
| **LOCAL SOURCES** | | | | |
| Real Property Taxes | B0-01001-000 | $ 251,068.00 | $ 408,475.99 | $ 431,590.12 |
| IN LIEU OF TAX | B0-01081-000 | $ 6,973.00 | $ 6,972.55 | $ 7,476.93 |
| **Total LOCAL SOURCES** | | **$ 258,041.00** | **$ 415,448.54** | **$ 439,067.05** |
| **DEPARTMENTAL INCOME** | | | | |
| Safety Inspections | B0-01560-000 | $ 300.00 | $ 300.00 | $ 300.00 |
| Building Permits | B0-02555-000 | $ 55,000.00 | $ 55,000.00 | $ 85,000.00 |
| **Total B0-02555-** | | **$ 55,300.00** | **$ 55,300.00** | **$ 85,300.00** |
| Zoning Fees | B0-02110-000 | $ 300.00 | $ 300.00 | $ 300.00 |
| **Total B0-02110-** | | **$ 300.00** | **$ 300.00** | **$ 300.00** |
| Planning Board Fees | B0-02115-000 | $ 2,100.00 | $ 2,100.00 | $ 2,100.00 |
| **Total B0-02115-** | | **$ 2,100.00** | **$ 2,100.00** | **$ 2,100.00** |
| **Total DEPARTMENTAL INCOME** | | **$ 57,700.00** | **$ 57,700.00** | **$ 87,700.00** |
| **USE OF MONEY & PROPERTY** | | | | |
| Interest & Earnings | B0-02401-000 | $ 200.00 | $ 200.00 | $ 200.00 |
| Total B0-02401- | | $ 200.00 | $ 200.00 | $ 200.00 |
| **Total USE OF MONEY & PROPERTY** | | **$ 200.00** | **$ 200.00** | **$ 200.00** |
| **MISCELLANEOUS & INTERFUND REVENUE** | | | | |
| Miscellaneous Income | B0-02770-000 | $ - | $ - | $ - |
| **Total B0-02770-** | | **$ -** | **$ -** | **$ -** |
| **Total MISCELLANEOUS & INTERFUND REVENUE** | | **$ -** | **$ -** | **$ -** |
| **APPROPRIATED FUND BALANCE** | | | | |
| Appropriated Fund Balance | B0-00599-000 | $ 115,000.00 | $ 30,000.00 | $ - |
| **Total B0-00599-** | | **$ 115,000.00** | **$ 30,000.00** | **$ -** |
| ***Total ESTIMATED REVENUES*** | | ***$ 430,941.00*** | ***$ 503,348.54*** | ***$ 526,967.05*** |

| Description | Account | Adopted 2026 | Tentative Budget 2027 | Preliminary 2027 |
|---|---|---|---|---|
| **General Outside APPROPRIATIONS** | | | | |
| **HOME & COMM. SERVICES** | | | | |
| ZBA Personnel | B0-08010-001 | $ 128,989.59 | $ 182,705.19 | $ 182,705.19 |
| ZBA Contractual | B0-08010-004 | $ 14,300.00 | $ 34,800.00 | $ 34,800.00 |
| **Total B0-08010-** | | **$ 143,289.59** | **$ 217,505.19** | **$ 217,505.19** |
| Planning Personnel FT | B0-08020-111 | $ 75,618.00 | $ 94,361.60 | $ 94,361.60 |
| Planning Equip. | B0-08020-200 | $ 1,000.00 | $ 4,000.00 | $ 4,000.00 |
| Planning Contractual | B0-08020-401 | $ 58,500.00 | $ 44,500.00 | $ 44,500.00 |
| **Total B0-08020-** | | **$ 135,118.00** | **$ 142,861.60** | **$ 142,861.60** |
| **Total HOME & COMM. SERVICES** | | **$ 278,407.59** | **$ 360,366.79** | **$ 360,366.79** |
| UNDISTRIBUTED | | | | |
| Contingencies Cont. Exp. | B0-01990-400 | $ 10,000.00 | $ 10,000.00 | $ 30,000.00 |
| New York State Retirement | B0-09010-800 | $ 21,878.00 | $ 24,635.12 | $ 28,253.62 |
| Social Security | B0-09030-800 | $ 18,314.00 | $ 21,195.61 | $ 21,195.61 |
| Worker's Compensation | B0-09040-800 | $ 7,200.00 | $ 8,200.00 | $ 8,200.00 |
| Disability Insurance | B0-09055-800 | $ 2,500.00 | $ 2,500.00 | $ 2,500.00 |
| Hospital & Medical Insurance | B0-09060-800 | $ 57,857.00 | $ 76,451.03 | $ 76,451.03 |
| INTEREST EXPENSE | B0-09790-700 | $ - | $ - | $ - |
| **Total UNDISTRIBUTED** | | **$ 117,749.00** | **$ 142,981.75** | **$ 166,600.26** |
| ***Total APPROPRIATIONS*** | | ***$ 396,156.59*** | ***$ 503,348.54*** | ***$ 526,967.05*** |
| **Highway Outside ESTIMATED REVENUES** | | | | |
| **LOCAL SOURCES** | | | | |
| Real Property Taxes | DB-01001-000 | $ 2,449,082.00 | $ 3,002,472.59 | $ 2,613,965.81 |
| Payment in Lieu of Taxes | DB-01081-000 | $ 53,198.00 | $ 53,197.60 | $ 53,542.74 |
| **Total LOCAL SOURCES** | | **$ 2,502,280.00** | **$ 3,055,670.19** | **$ 2,667,508.55** |
| **INTERGOVERNMENTAL CHARGES** | | | | |
| Service to Other Gov'ts | DB-02300-000 | $ 287,000.00 | $ 295,610.00 | $ 295,610.00 |
| **Total INTERGOVERNMENTAL CHARGES** | | **$ 287,000.00** | **$ 295,610.00** | **$ 295,610.00** |
| **USE OF MONEY & PROPERTY** | | | | |
| Interest & Earnings | DB-02401-000 | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 |
| **Total USE OF MONEY & PROPERTY** | | **$ 5,000.00** | **$ 5,000.00** | **$ 5,000.00** |

| Description | Account | Adopted 2026 | Tentative Budget 2027 | Preliminary 2027 |
|---|---|---|---|---|
| **LICENSES AND PERMITS** | | | | |
| Permits - Driveway | DB-02590-000 | $ 1,500.00 | $ 1,500.00 | $ 1,500.00 |
| **Total LICENSES AND PERMITS** | | **$ 1,500.00** | **$ 1,500.00** | **$ 1,500.00** |
| **SALES OF SCRAP** | | | | |
| Sale of Scrap & Excess Materials | DB-02650-000 | $ 500.00 | $ 500.00 | $ 500.00 |
| **Total SALES OF PROPERTY** | | **$ 500.00** | **$ 500.00** | **$ 500.00** |
| **SALES OF PROPERTY** | | | | |
| Sale of Equipment | DB-02665-000 | $ 10,000.00 | $ 10,000.00 | $ 209,000.00 |
| **Total SALES OF PROPERTY** | | **$ 10,000.00** | **$ 10,000.00** | **$ 209,000.00** |
| **MISCELLANEOUS & INTERFUND REVENUE** | | | | |
| Interfund Revenue | DB-02801-000 | $ 5,000.00 | $ 5,000.00 | $ 5,000.00 |
| **Total MISCELLANEOUS & INTERFUND REVENUE** | | **$ 5,000.00** | **$ 5,000.00** | **$ 5,000.00** |
| **STATE & FEDERAL AID** | | | | |
| Federal Aid | DB-03089-000 | $ - | $ - | $ - |
| Chips Program | DB-03501-000 | $ 300,000.00 | $ 300,000.00 | $ 300,000.00 |
| **Total STATE & FEDERAL AID** | | **$ 300,000.00** | **$ 300,000.00** | **$ 300,000.00** |
| **APPROP. FUND BAL.** | | | | |
| Appropriated Fund Balance | DB-05990-000 | $ 650,000.00 | $ 600,000.00 | $ 600,000.00 |
| **Total APPROPROPRIATED FUND BALANCE** | | **$ 650,000.00** | **$ 600,000.00** | **$ 600,000.00** |
| ***Total ESTIMATED REVENUES*** | | ***$ 3,761,280.00*** | ***$ 4,273,280.19*** | ***$ 4,084,118.55*** |

| Description | Account | | Adopted 2026 | | Tentative Budget 2027 | | Preliminary 2027 |
|---|---|---|---|---|---|---|---|
| **Highway Outside APPROPRIATIONS** | | | | | | | |
| **TRANSPORTATION** | | | | | | | |
| Highway Repairs Personnel FT | DB-05110-001 | $ | 405,696.00 | $ | 511,038.40 | $ | 484,038.40 |
| Highway Contractual | DB-05110-004 | $ | 953,851.00 | $ | 464,000.00 | $ | 224,000.00 |
| **Total DB-05110-** | | **$** | **1,359,547.00** | **$** | **948,038.40** | **$** | **708,038.40** |
| Improvements Contractual Expense | DB-05112-004 | $ | 616,385.00 | $ | 616,385.00 | $ | 866,000.00 |
| **Total DB-05112** | | **$** | **616,385.00** | **$** | **616,385.00** | **$** | **866,000.00** |
| Machinery Equipment | DB-05130-002 | $ | 315,000.00 | $ | 900,000.00 | $ | 744,000.00 |
| Machinery Contractual | DB-05130-004 | $ | 183,800.00 | $ | 194,800.00 | $ | 194,800.00 |
| **Total DB-05130-** | | **$** | **498,800.00** | **$** | **1,094,800.00** | **$** | **938,800.00** |
| Misc. (Brush & Weeds) Cont. Exp. | DB-05140-004 | $ | 21,060.00 | $ | 22,000.00 | $ | 22,000.00 |
| **Total DB-05140-** | | **$** | **21,060.00** | **$** | **22,000.00** | **$** | **22,000.00** |
| Snow Removal Personnel | DB-05142-001 | $ | 448,010.00 | $ | 606,406.00 | $ | 642,919.20 |
| Snow Contractual | DB-05142-004 | $ | 190,000.00 | $ | 250,500.00 | $ | 250,500.00 |
| **Total DB-05142-** | | **$** | **638,010.00** | **$** | **856,906.00** | **$** | **893,419.20** |
| **Total TRANSPORTATION** | | **$** | **3,133,802.00** | **$** | **3,538,129.40** | **$** | **3,428,257.60** |
| **UNDISTRIBUTED** | | | | | | | |
| Contingencies Contractual Expense | DB-01990-400 | $ | 40,000.00 | $ | 40,000.00 | $ | - |
| New York State Retirement | DB-09010-800 | $ | 115,560.27 | $ | 122,780.19 | $ | 128,490.35 |
| Social Security | DB-09030-800 | $ | 62,411.00 | $ | 86,212.26 | $ | 86,212.26 |
| Worker's Compensation | DB-09040-800 | $ | 33,000.00 | $ | 35,000.00 | $ | 35,000.00 |
| Unemployment Insurance | DB-09050-800 | $ | 7,700.00 | $ | 7,700.00 | $ | 7,700.00 |
| Disability Insurance | DB-09055-800 | $ | 7,000.00 | $ | 8,000.00 | $ | 8,000.00 |
| Hospital & Medical Insurance | DB-09060-800 | $ | 283,331.00 | $ | 350,458.34 | $ | 390,458.34 |
| Transfer to Reserve Fund | DB-09901-900 | $ | 85,000.00 | $ | 85,000.00 | $ | - |
| **Total UNDISTRIBUTED** | | **$** | **634,002.27** | **$** | **735,150.79** | **$** | **655,860.95** |
| ***Total APPROPRIATIONS*** | | ***$*** | ***3,767,804.27*** | ***$*** | ***4,273,280.19*** | ***$*** | ***4,084,118.55*** |
| ***Total General, Part-town & Highway*** | | ***$*** | ***7,140,647.30*** | ***$*** | ***8,241,280.38*** | ***$*** | ***8,526,921.49*** |