# Town of Niskayuna
# 2026 Preliminary Budget

**Submitted 10/23/2025**

Notes:
•Personal Services lines are a sum of salary allocations to those budgets in an effort to track expenses. Allocation %-ages were adjusted to as close to actual work time as possible and will be reevaluated each year. Thus, you may see allocations go up or down in different cost areas.
•BAN paydowns in 2026 will save the Town close to $50K and eliminate all short-term town debt
•Many line items have been cut as much as possible and don't represent ideal amounts.
•There are only two proposed out-of-salary chart increases proposed, one for a PT receptionist to $21/hour and one for a promotion within the engineering team in the absence of a Jr. or Sr. Engineer
•Town fund balance policy requires a balance of between 25%-50% of fund appropriations

## GENERAL & HIGHWAY FUND 2026 PRELIMINARY BUDGET

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| **A00-1010 TOWN BOARD** | | | | | | | |
| .1000 Personal Services | $33,440 | $33,440 | $33,440 | $33,440 | | | |
| .1400 Personal Services - P/T | $0 | $0 | $1,500 | $1,500 | | | |
| .4600 Miscellaneous & Contractual | $1,203 | $3,500 | $2,000 | $2,000 | | | |
| **TOTAL** | $34,643 | $36,940 | $36,940 | $36,940 | **0** | **0.00%** | |
| **A00-1110 TOWN JUSTICES** | | | | | | | |
| .1000 Personal Services - Justice | 65,000 | 65,000 | 65,000 | 65,000 | | | |
| .1000 Personal Services - F/T | 127,480 | 195,493 | 203,235 | 217,427 | | | |
| .1400 Personal Services - P/T | 0 | 0 | 0 | 0 | | | |
| .1700 Court Police O/T | 26,022 | 38,357 | 40,000 | 40,000 | | | |
| .2000 Equipment | 0 | 5,353 | 3,833 | 0 | | | |
| .4060 Training & Memberships | 350 | 650 | 650 | 650 | | | |
| .4100 Supplies & Materials | 2,758 | 1,992 | 2,500 | 2,000 | | | |
| .4250 Telephone & Communications | 600 | 600 | 600 | 600 | | | |
| .4510 Language Interpretation | 1,716 | 547 | 1,014 | 1,000 | | | |
| .4600 Miscellaneous & Contractual | 937 | 1,000 | 1,000 | 1,000 | | | |
| **TOTAL** | 224,862 | 308,991 | 317,832 | 327,677 | **9,845** | **3.00%** | |
| **A00-1220 SUPERVISOR** | | | | | | | |
| .1000 Personal Services | 78,867 | 54,180 | 75,910 | 81,647 | | | Confidential Secretary to take over FOIA processes, assist in law secretary work related to meetings, agendas, and OML policies and procedures |
| .1400 Intern | 1,410 | 5,025 | 1,800 | 1,800 | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4060 Training & Memberships | 175 | 242 | 1,000 | 1,000 | | | |
| .4100 Supplies & Materials | 49 | 500 | 500 | 500 | | | |
| .4250 Telephone & Communications | 210 | 293 | 925 | 1,300 | | | |
| .4600 Miscellaneous & Contractual | 1,112 | 28,638 | 2,277 | 3,600 | | | |
| **TOTAL** | 81,823 | 88,878 | 82,412 | 89,847 | **7,435** | **9.02%** | |
| **A00-1315 TOWN COMPTROLLER** | | | | | | | |
| .1000 Personal Services | 226,652 | 247,390 | 239,260 | 269,651 | | | |
| .2000 Equipment/Capital Outlay | 0 | 300 | 600 | 0 | | | |
| .4060 Training & Memberships | 2,413 | 2,162 | 2,500 | 2,500 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .4100 Supplies & Materials | 3,689 | 4,389 | 2,900 | 3,500 | | | |
| .4250 Telephone & Communications | 484 | 291 | 500 | 500 | | | |
| .4500 Consultant Services - HR | 13,800 | 18,045 | 17,300 | 2,600 | | | HR Company - change to as-needed contract |
| .4500 Consultant Services - Grant Writ | 11,519 | 20,000 | 0 | 0 | | | |
| .4500 Consultant Services - DEI | 0 | 0 | 0 | 0 | | | |
| .4600 Miscellaneous & Contractual | 2,135 | 1,107 | 1,551 | 1,500 | | | |
| **TOTAL** | 260,692 | 293,685 | 264,611 | 280,251 | **15,640** | **5.91%** | |
| **A00-1320 INDEPENDENT AUDITOR** | | | | | | | |
| .4125 Auditing | 40,450 | 27,000 | 40,253 | 47,750 | | | |
| **TOTAL** | 40,450 | 27,000 | 40,253 | 47,750 | **7,497** | **18.62%** | |
| **A00-1330 RECEIVER OF TAXES** | | | | | | | |
| .1000 Personal Services - F/T | 51,733 | 53,381 | 53,847 | 54,640 | | | |
| .1400 Personal Services - P/T | 1,035 | 2,000 | 500 | 0 | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4060 Training & Memberships | 0 | 0 | 100 | 0 | | | |
| .4100 Supplies & Materials | 3,929 | 3,551 | 4,929 | 5,000 | | | RFP for printing, hope to reduce |
| .4600 Miscellaneous & Contractual | 1,489 | 3,500 | 3,500 | 3,500 | | | |
| **TOTAL** | 58,186 | 62,432 | 62,876 | 63,140 | **264** | **0.42%** | |
| **A00-1355 TOWN ASSESSOR** | | | | | | | |
| .1000 Personal Services | 190,578 | 194,572 | 198,087 | 213,434 | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 500 | 1,200 | | | Increase from replacing blinds |
| .4001 Board of Assessment & Review | 845 | 2,500 | 2,000 | 2,500 | | | |
| .4060 Training & Memberships | 350 | 495 | 3,000 | 3,000 | | | |
| .4100 Supplies & Materials | 1,285 | 4,688 | 2,600 | 1,600 | | | May increase if we increase cap in senior exemption |
| .4250 Telephone & Communications | 0 | 300 | 0 | 0 | | | |
| .4440 Certiorari Appraisal & Administra | 10,651 | 33,000 | 21,000 | 45,000 | | | $24,500 for the impending GE appraisal or tax cert. (half of $49K - school share), $7500 for verbal appraisal Vernova |
| .4600 Miscellaneous & Contractual | 633 | 727 | 1,300 | 1,300 | | | |
| **TOTAL** | 204,342 | 236,282 | 228,487 | 268,034 | **39,547** | **17.31%** | |
| **A00-1410 TOWN CLERK** | | | | | | | |
| .1000 Personal Services - F/T | 92,405 | 94,293 | 33,426 | 25,196 | | | Changes dues to reallocation of salaries |
| .1000 Personal Services - P/T | 21,459 | 21,522 | 75,215 | 42,385 | | | |
| .2000 Equipment/Capital Outlay | 0 | 359 | 500 | 500 | | | |
| .4060 Training & Memberships | 85 | 548 | 1,500 | 1,500 | | | |
| .4100 Supplies & Materials | 2,212 | 2,261 | 3,000 | 3,000 | | | |
| .4110 Yard Waste Billing | 2,956 | 1,973 | 2,500 | 2,500 | | | |
| .4152 Codification Expense | 2,961 | 2,163 | 3,500 | 3,500 | | | |
| .4180 Legal Advertising | 419 | 0 | 0 | 0 | | | |
| .4250 Telephone & Communications | 0 | 0 | 0 | 0 | | | |
| .4410 Service on Equipment | 170 | 0 | 0 | 0 | | | |
| .4600 Miscellaneous & Contractual | 427 | 625 | 2,000 | 500 | | | |
| .4600 Vendor Background Checks | | | | 1,800 | | | Moved from Police Dept to Town Clerk |
| **TOTAL** | 123,093 | 123,745 | 121,641 | 80,881 | **-40,761** | **-33.51%** | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| **A00-1420 TOWN ATTORNEY** | | | | | | | |
| .1000 Personal Services | 58,500 | 89,500 | 90,300 | 95,312 | | | Minimal allocated to dep. Town Attorney |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4026 Legal Services | 11,923 | 40,725 | 22,500 | 32,000 | | | Tax Cert, Ethics Board, Zoning Board of Appeals outside counsel fees |
| .4060 Training and Memberships | 386 | 480 | 500 | 500 | | | |
| .4100 Supplies & Materials | 84 | 80 | 400 | 400 | | | |
| .4117 Bonding Fees | 440 | 475 | 500 | 500 | | | |
| .4180 Legal Recording Fees | 113 | 139 | 1,000 | 1,000 | | | |
| .4250 Telephone & Communications | 0 | 0 | 0 | 0 | | | |
| .4625 Legal Research | 3,644 | 3,376 | 4,592 | 4,728 | | | |
| .4600 Miscellaneous & Contractual | 2,548 | 6,221 | 7,447 | 5,000 | | | |
| **TOTAL** | 77,638 | 140,996 | 127,239 | 139,440 | **12,201** | **9.59%** | |
| **A00-1440 ENGINEERING** | | | | | | | |
| .1000 Personal Services | 32,006 | 33,574 | 35,268 | 50,505 | | | Corrected salary allocation of salaries, no increases |
| .2000 Equipment/Capital Outlay | 0 | . | 0 | 0 | | | |
| .4060 Training & Memberships | 1,600 | 1,702 | 1,800 | 1,800 | | | |
| .4100 Supplies & Materials | 35 | 240 | 300 | 300 | | | |
| .4138 Vehicle Maint. & Repairs | 0 | 389 | 500 | 500 | | | |
| .4150 Vehicle & Equip. Gasoline | 1,644 | 2,021 | 1,800 | 1,800 | | | |
| .4250 Telephone & Communications | 235 | 519 | 350 | 350 | | | |
| .4600 Miscellaneous & Contractual | 108 | 481 | 1,000 | 1,000 | | | |
| **TOTAL** | 35,628 | 38,926 | 41,018 | 56,255 | **15,236** | **37.15%** | |
| **A00-1460 RECORDS MANAGEMENT** | | | | | | | |
| .1000 Personal Services - F/T | 0 | 0 | 0 | 0 | | | |
| .1000 Personal Services - P/T | 0 | 0 | 0 | 0 | | | |
| .2000 Equipment/Capital Outlay | 0 | 359 | 0 | 0 | | | |
| .4100 Supplies & Materials | 0 | 0 | 400 | 0 | | | |
| .4410 Service on Equipment | 0 | 0 | 0 | 0 | | | |
| .4600 Miscellaneous & Contractual | 3,755 | 3,861 | 1,000 | 1,000 | | | |
| **TOTAL** | 3,755 | 4,220 | 1,400 | 1,000 | **-400** | **-28.57%** | |
| **A00-1620 SHARED SERVICES - BUILDING** | | | | | | | |
| .1000 Personal Services | 119,366 | 125,143 | 124,705 | 138,372 | | | |
| .1300 Personal Services PT | 0 | 8,398 | 22,000 | 22,000 | | | Leaving for PD side PT cleaner |
| .1500 Overtime - Building Maintenance | 3,165 | 5,647 | 5,000 | 3,000 | | | |
| .2000 Equipment/Capital Outlay | 12,322 | 0 | 0 | 2,700 | | | Bottle Filler for 2nd floor |
| .2100 Equipment - Safety Officer | 0 | 48 | 4,500 | 4,500 | | | Per policy replace 2 AEDs and/or batteries and pads each year |
| .4060 Training & Memberships | 0 | 400 | 0 | 0 | | | |
| .4100 Supplies & Materials | 1,697 | 467 | 2,000 | 1,000 | | | |
| .4150 Vehicle & Equip. Gasoline | 0 | 0 | 200 | 0 | | | |
| .4155 Building & Grounds Maintenance | 24,003 | 32,495 | 48,375 | 6,000 | | | Cancelling outside cleaning contract, redesigning building maintenance structure and tasks |
| .4210 Heating Fuel | 7,236 | 6,484 | 8,000 | 7,000 | | | |
| .4220 Electricity | 21,646 | 42,204 | 32,000 | 32,000 | | | |
| .4250 Telephone & Communications | 25,469 | 25,826 | 24,000 | 24,000 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .4260 Utility Fees | 4,338 | 4,292 | 4,500 | 4,500 | | | |
| .4265 Property Taxes | 0 | 0 | 0 | 0 | | | |
| .4600 Miscellaneous & Contractual | 14,482 | 13,964 | 15,000 | 14,000 | | | |
| .4640 Misc. & Cont. - Safety Officer | 140 | 248 | 250 | 250 | | | |
| **TOTAL** | 233,863 | 265,615 | 290,530 | 259,322 | **-31,208** | **-10.74%** | |
| | | | | | | | |
| **A00-1670 SHARED SERVICES - ADMIN.** | | | | | | | |
| .1000 Personal Services | 19,380 | 18,543 | 27,000 | 23,184 | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4003 Leased Equipment | 1,628 | 2,082 | 1,800 | 1,800 | | | |
| .4101 Duplicating & Copying | 3,688 | 3,740 | 4,000 | 4,000 | | | |
| .4250 Telephone & Communications | 0 | 0 | 0 | 0 | | | |
| .4350 Postage | 28,720 | 35,033 | 41,801 | 43,000 | | | |
| .4600 Miscellaneous & Contractual | 2,773 | 2,665 | 3,100 | 3,000 | | | |
| .4630 Banking Fees | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 56,189 | 62,062 | 77,701 | 74,984 | **-2,717** | **-3.50%** | |
| | | | | | | | |
| **A00-1680 CENTRAL DATA PROCESSING** | | | | | | | |
| .1000 Personal Services | 74,903 | 108,546 | 151,401 | 112,260 | | | Reallocation of FT staff |
| .1400 Personal Services PT | 2,740 | 2,827 | 2,500 | 3,000 | | | |
| .2000 Equipment/Capital Outlay | 34,647 | 1,278 | 94,897 | 21,746 | | | Camera security install to align with Homeland recommendations |
| .4060 Training & Memberships | 0 | 280 | 1,800 | 3,100 | | | |
| .4250 Telephone & Communications | 225 | 326 | 300 | 330 | | | |
| .4402 Computer Services - Comptroller | 18,415 | 19,308 | 20,043 | 21,045 | | | |
| .4403 Computer Services - Receiver of | 570 | 575 | 575 | 575 | | | |
| .4404 Computer Services - Assessor | 2,185 | 2,230 | 2,230 | 2,230 | | | |
| .4405 Computer Services - Safety, Plar | 7,430 | 7,801 | 8,191 | 8,191 | | | |
| .4406 Computer Services - Town Clerk | 6,852 | 7,021 | 7,203 | 7,419 | | | |
| .4407 Computer Services - Police | 2,992 | 1,848 | 3,000 | 2,100 | | | |
| .4409 Computer Services - Engineerinc | 4,722 | 0 | 0 | 0 | | | |
| .4410 Misc. Service Contracts | 14,799 | 12,531 | 6,998 | 12,000 | | | |
| .4600 Miscellaneous & Contractual | 5,892 | 13,514 | 20,010 | 750 | | | Removed IT support contract |
| .4610 Cloud Data Storage | 18,900 | 19,761 | 24,500 | 21,360 | | | |
| .4641 Computer Services - Supervisor | 0 | 0 | 0 | 7,000 | | | Updated Communication Software |
| **TOTAL** | 201,294 | 206,838 | 352,629 | 232,537 | **-120,093** | **-34.06%** | |
| | | | | | | | |
| **A00- SPECIAL ITEMS** | | | | | | | |
| 1910.4000 Unallocated Insurance | 120,755 | 154,923 | 148,573 | 161,202 | | | 8.5 % increase in liability insurance |
| 1920.4000 Municipal Assoc. Dues | 1,650 | 1,650 | 1,650 | 1,875 | | | |
| 1930.4000 Judgments and Claims | 0 | 0 | 10,000 | 0 | | | |
| 1940.2000 Purchase of Land | 0 | 0 | 0 | 0 | | | |
| 1989.4000 Town & City Report | 0 | 3,800 | 0 | 0 | | | |
| 1990.4000 Contingent Account | 0 | 0 | 42,667 | 50,000 | | | |
| **TOTAL** | 122,405 | 160,373 | 202,890 | 213,077 | **10,187** | **5.02%** | |
| | | | | | | | |
| **A00-3120 POLICE DEPARTMENT** | | | | | | | |
| .1000 Personal Services | 2,901,093 | 2,938,451 | 3,188,475 | 3,273,632 | **85,157** | **2.67%** | |
| .1200 Police Overtime | 167,343 | 122,056 | 150,000 | 150,000 | | | |
| .1250 Police Holiday Pay | 86,504 | 110,284 | 88,000 | 88,000 | | | |
| .1510 Police Overtime - Training | 8,908 | 9,463 | 15,000 | 12,000 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .1600 Administration | 160,308 | 162,577 | 174,549 | 178,722 | | | |
| .2000 Equipment | 35,145 | 26,575 | 29,248 | 22,000 | | | Grant paid for lots of equip in '25 |
| .2300 Vehicle Purchases | 207,993 | 134,403 | 202,130 | 139,000 | | | Budget for 2 cars and upfits - rotation schedule |
| .2530 Firearm Purchases | 943 | 3,156 | 6,317 | 3,500 | | | Replacement schedule cycle amount |
| .4004 Uniform Purchases | 34,781 | 14,848 | 25,327 | 22,000 | | | |
| .4005 Protective Vests | 2,176 | 8,374 | 13,677 | 10,800 | | | |
| .4060 Training & Memberships | 61,355 | 12,310 | 15,000 | 15,000 | | | |
| .4100 Supplies & Materials | 9,936 | 9,849 | 12,697 | 10,800 | | | |
| .4102 Uniform Cleaning | 434 | 101 | 500 | 500 | | | |
| .4112 Firearm & Range Supplies | 8,807 | 9,228 | 10,000 | 7,000 | | | Reduced, inventory left for '25 |
| .4118 Vehicle Repairs - Insured | 2,000 | 33,231 | 7,450 | 3,000 | | | |
| .4138 Vehicle Maint. & Repairs | 31,539 | 38,040 | 40,078 | 43,000 | | | |
| .4150 Vehicle & Equip. Gasoline | 48,075 | 59,590 | 60,000 | 55,000 | | | |
| .4250 Telephone & Maintenance | 9,432 | 9,787 | 10,200 | 12,000 | | | |
| .4410 Equip. Service Contracts & Maint | 6,152 | 7,532 | 7,000 | 13,000 | | | Maint. Contracts for taser, LPR |
| .4550 Impoundments - Towing | 1,535 | 2,170 | 2,000 | 2,000 | | | |
| .4575 UCC Dispatch Assessment | 607,732 | 613,088 | 625,352 | 0 | | | |
| .4580 UCC - Radio Compatibility | 0 | 0 | 0 | 0 | | | Has been funded by the county for the last few years $13K in 2026 |
| .4585 Drug and Alcohol Testing | 2,000 | 1,500 | 2,000 | 2,000 | | | |
| .4600 Miscellaneous & Contractual | 39,972 | 22,161 | 30,000 | 30,000 | | | |
| **TOTAL** | 4,434,161 | 4,348,771 | 4,715,000 | 4,107,954 | **-607,046** | **-12.87%** | |
| | | | | | | | |
| **A00-XXXX County Dispatch** | | | | | | | |
| .4575 UCC Dispatch Assessment | 0 | 0 | 0 | 644,112 | | | Previously Housed in PD lines |
| .4580 UCC - Radio Compatibility | 0 | 0 | 0 | 13,000 | | | |
| | 0 | 0 | 0 | 657,112 | **$ 657,112** | | |
| **A00-3310 TRAFFIC CONTROL** | | | | | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4104 Traffic Signs | 5,291 | 6,186 | 6,169 | 6,000 | | | |
| .4220 Electricity | 38,038 | 42,375 | 40,000 | 40,000 | | | |
| **TOTAL** | 43,329 | 48,561 | 46,169 | 46,000 | **-169** | **-0.36%** | |
| | | | | | | | |
| **A00-3510 CONTROL OF ANIMALS** | | | | | | | |
| .1000 Personal Services - P/T | 1,988 | 8,725 | 10,500 | 10,625 | | | New requirements for dangerous dogs |
| .4600 Miscellaneous & Contractual | 820 | 8,528 | 13,000 | 15,000 | | | |
| **TOTAL** | 2,808 | 17,253 | 23,500 | 25,625 | **2,125** | **9.04%** | |
| | | | | | | | |
| **A00-3620 SAFETY INSPECTION** | | | | | | | |
| .1000 Personal Services | 179,109 | 208,779 | 226,128 | 226,685 | **557** | **0.25%** | |
| .1500 Overtime | 1,953 | 1,807 | 2,300 | 3,000 | | | Anticip more calls, offset some by new event application |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4008 Clothing & Safety Equipment | 146 | 146 | 300 | 300 | | | |
| .4060 Training & Memberships | 675 | 1,138 | 1,000 | 1,600 | | | |
| .4100 Supplies & Materials | 1,207 | 973 | 1,000 | 1,000 | | | |
| .4138 Vehicle Maintenance & Repairs | 0 | 762 | 300 | 300 | | | |
| .4150 Vehicle & Equip. Gasoline | 0 | 0 | 0 | 0 | | | |
| .4250 Telephone & Communications | 961 | 1,168 | 1,000 | 1,000 | | | |
| .4400 Computer Services | 0 | 0 | 0 | 0 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .4600 Miscellaneous & Contractual | 993 | 614 | 1,000 | 1,000 | | | |
| **TOTAL** | 185,043 | 215,387 | 233,028 | 234,885 | **1,857** | **0.80%** | |
| **A00-4020 REGISTRAR OF VITAL STAT.** | | | | | | | |
| .1000 Personal Services | 27,085 | 27,371 | 27,363 | 61,281 | | | Reallocation accounts for increase, no raises outside of salary schedule |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4100 Supplies & Materials | 276 | 445 | 900 | 900 | | | |
| .4410 Service on Equipment | 0 | 180 | 0 | 0 | | | |
| .4600 Miscellaneous & Contractual | 313 | 215 | 600 | 600 | | | |
| **TOTAL** | 27,673 | 28,211 | 28,863 | 62,781 | **33,918** | **117.52%** | |
| **A00-5010 HIGHWAY ADMINISTRATION** | | | | | | | |
| .1000 Personal Services | 215,632 | 232,741 | 236,563 | 245,633 | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 500 | 500 | | | |
| .4026 Legal Services | 0 | 0 | 0 | 0 | | | |
| .4060 Training & Memberships | 200 | 250 | 250 | 250 | | | |
| .4100 Supplies & Materials | 213 | 520 | 500 | 500 | | | |
| .4250 Telephone & Communications | 1,194 | 782 | 800 | 800 | | | |
| .4600 Miscellaneous & Contractual | 1,719 | 2,175 | 2,000 | 2,000 | | | |
| **TOTAL** | 218,958 | 236,467 | 240,613 | 249,683 | **9,070** | **3.77%** | |
| **A00-5132 HIGHWAY GARAGE** | | | | | | | |
| .2000 Equipment/Capital Outlay | 0 | 2,069 | 5,000 | 1,470 | | | Doors budgeted for replacement in 2025 |
| .4120 Misc. Field/Office Supplies | 224 | 234 | 500 | 500 | | | |
| .4210 Heating Fuel | 15,771 | 14,177 | 19,300 | 19,000 | | | |
| .4220 Electricity | 9,406 | 10,519 | 10,500 | 10,500 | | | |
| .4250 Telephone & Communications | 1,519 | 1,889 | 2,200 | 2,200 | | | |
| .4260 Water Rents | 0 | 390 | 425 | 425 | | | |
| .4600 Miscellaneous & Contractual | 19,287 | 23,519 | 21,000 | 21,000 | | | |
| **TOTAL** | 46,207 | 52,796 | 58,925 | 55,095 | **-3,830** | **-6.50%** | |
| **A00-5410 SIDEWALKS/PEDESTRIAN SAFE ROUTES** | | | | | | | |
| .1000 Personal Services | 1,876 | 2,055 | 5,000 | 5,000 | | | |
| .1500 Overtime | 2,147 | 2,047 | 2,500 | 2,500 | | | |
| .1600 Personal Services OTP | 0 | 0 | 0 | 0 | | | |
| .2000 Equipment/Capital Outlay | 172,830 | 175,000 | 39,900 | 350,000 | | | Grant Match - Birchwood and Cornelius Sidewalks |
| .4127 Maintenance & Repairs | 0 | 257 | 250 | 250 | | | |
| .4132 Equipment Maintenance | 444 | 22 | 1,500 | 1,500 | | | |
| .4145 Vehicle & Equip. Diesel | 643 | 391 | 1,000 | 1,000 | | | |
| .4601 ADA Compliance | 84,584 | 17,200 | 158,350 | 150,000 | | | Using as part of grant match |
| **TOTAL** | 262,524 | 196,972 | 208,500 | 510,250 | **301,750** | **144.72%** | |
| **A00-6989 ECONOMIC ASSISTANCE** | | | | | | | |
| .4109 Business Development | 600 | 1,000 | 1,000 | 0 | | | |
| **TOTAL** | 600 | 1,000 | 1,000 | 0 | **-1,000** | **-100.00%** | |
| **A00-7020 COMMUNITY PROGRAMS ADMIN.** | | | | | | | |
| .1000 Personal Services - F/T | 45,108 | 79,666 | 84,378 | 86,526 | | | |
| .1150 Personal Services - P/T | 32,928 | 32,400 | 36,500 | 36,500 | | | |
| .2000 Equipment | 0 | 0 | 299 | 0 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .4100 Supplies & Materials | 997 | 742 | 701 | 1,000 | | | |
| .4250 Telephone & Communications | 116 | 300 | 300 | 300 | | | |
| .4600 Miscellaneous & Contractual | 215 | 2,935 | 500 | 500 | | | |
| **TOTAL** | 79,363 | 116,043 | 122,678 | 124,826 | **2,148** | **1.75%** | |
| **A00-7110 PARKS** | | | | | | | |
| .1300 Personal Services - F/T | 417,840 | 441,893 | 480,667 | 505,341 | | | Reallocation of work |
| .2150 Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .2150 Capital Outlay - Parks | 0 | 16,361 | 0 | 0 | | | |
| .4060 Memberships and Training | 0 | 0 | 0 | 0 | | | |
| .4132 Equipment Maintenance | 15,286 | 20,534 | 30,000 | 20,000 | | | |
| .4145 Vehicle & Equip. Diesel | 4,845 | 6,011 | 5,500 | 5,500 | | | |
| .4150 Vehicle & Equip. Gasoline | 17,526 | 16,000 | 15,000 | 15,000 | | | |
| .4155 Building Maintenance | 16,566 | 20,831 | 30,000 | 10,000 | | | Dropping - will use remaining Steck funds from RR project for updates |
| .4220 Electricity | 3,179 | 3,184 | 5,550 | 4,000 | | | |
| .4250 Telephone & Communications | 627 | 692 | 600 | 600 | | | |
| .4260 Water Rents | 22,579 | 6,452 | 8,000 | 8,000 | | | |
| .4265 Property Taxes | 3,148 | 900 | 1,000 | 1,000 | | | |
| .4300 Insurance | 23,867 | 7,701 | 8,459 | 14,845 | | | Rate increasing this year |
| .4600 Miscellaneous & Contractual | 30,055 | 24,044 | 30,000 | 25,000 | | | |
| .4610 Dog Waste Removal | 468 | 483 | 600 | 600 | | | |
| **TOTAL** | 936,536 | 836,828 | 861,358 | 714,342 | **-147,016** | **-17.07%** | |
| **A00-7140 COMMUNITY CENTER** | | | | | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4155 Building Maintenance | 10,328 | 10,526 | 12,000 | 12,000 | | | |
| .4210 Heating Fuel | 7,608 | 6,346 | 9,000 | 9,000 | | | |
| .4220 Electricity | 6,873 | 12,872 | 8,000 | 8,000 | | | |
| .4250 Telephone & Communications | 0 | 0 | 0 | 0 | | | |
| .4260 Utility Fees | 5,634 | 4,987 | 6,000 | 6,000 | | | |
| .4600 Miscellaneous & Contractual | 5,451 | 3,246 | 4,000 | 4,000 | | | |
| **TOTAL** | 35,894 | 37,977 | 39,000 | 39,000 | **0** | **0.00%** | |
| **A00-7180 TOWN POOL** | | | | | | | |
| .1300 Personal Services - Public Swim | 65,720 | 66,086 | 65,000 | 66,000 | | | Offset by Revenue |
| .1350 Personal Services - Swim Lessor | 8,023 | 10,078 | 8,500 | 8,500 | | | Offset by Revenue |
| .1375 Personal Services - Concession | 5,332 | 5,075 | 5,500 | 5,500 | | | Offset by Revenue |
| .2000 Equipment/Capital Outlay | 0 | 1,095 | 0 | 0 | | | |
| .4004 Uniform Purchases | 2,539 | 1,107 | 2,700 | 2,700 | | | |
| .4060 Memberships and Training | 0 | 850 | 120 | 500 | | | |
| .4103 Concessions | 3,122 | 3,299 | 4,500 | 4,500 | | | Offset By Revenue |
| .4114 Chlorine & Chemicals | 13,597 | 15,333 | 14,000 | 14,000 | | | |
| .4220 Electricity | 1,163 | 2,783 | 5,000 | 5,000 | | | |
| .4250 Telephone & Communications | 589 | 397 | 700 | 700 | | | |
| .4260 Utility Fees | 0 | 1,834 | 2,200 | 2,200 | | | |
| .4600 Miscellaneous & Contractual | 5,745 | 6,740 | 10,000 | 6,000 | | | |
| **TOTAL** | 105,828 | 114,678 | 118,220 | 115,600 | **-2,620** | **-2.22%** | |

**A00-7182 SWIM TEAM**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .1325 Personal Services - Swim Team | 8,257 | 8,762 | 8,500 | 12,500 | | | Offset by Revenue, cost increase w/min wage |
| .4060 Memberships and Training | 0 | 0 | 0 | 0 | | | |
| .4600 Miscellaneous & Contractual | 2,121 | 1,669 | 2,200 | 2,200 | | | |
| **TOTAL** | 10,378 | 10,431 | 10,700 | 14,700 | **4,000** | **37.38%** | |
| | | | | | | | |
| **A00-7185 DRIVING RANGE** | | | | | | | |
| .1200 Personal Services - P/T | 7,406 | 7,159 | 10,500 | 7,500 | | | |
| .1400 Personal Services - Mowing | 312 | 101 | 1,000 | 1,000 | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 4,500 | 0 | | | Dropped, mats purchased in 2025 |
| .4132 Equipment Maintenance | 220 | 129 | 500 | 500 | | | |
| .4150 Vehicle & Equip. Gasoline | 0 | 0 | 0 | 0 | | | |
| .4220 Electricity | 267 | 234 | 300 | 300 | | | |
| .4250 Telephone & Communications | 0 | 0 | 0 | 0 | | | |
| .4260 Water Rents | 0 | 312 | 350 | 350 | | | |
| .4600 Miscellaneous & Contractual | 737 | 1,381 | 1,500 | 1,500 | | | |
| **TOTAL** | 8,942 | 9,316 | 18,650 | 11,150 | **-7,500** | **-40.21%** | |
| | | | | | | | |
| **A00-7311 YOUTH REC. - FALL SOCCER** | | | | | | | |
| .1480 Personal Services | 4,043 | 3,148 | 4,200 | 4,200 | | | |
| .2080 Equipment | 0 | 0 | 0 | 0 | | | |
| .4680 Miscellaneous & Contractual | 4,368 | 4,195 | 4,907 | 5,000 | | | |
| **TOTAL** | 8,411 | 7,342 | 9,107 | 9,200 | **93** | **1.02%** | |
| | | | | | | | |
| **A00-7313 YOUTH REC. - SPRING SOCCER** | | | | | | | |
| .1482 Personal Services | 1,296 | 1,518 | 1,500 | 1,500 | | | |
| .2082 Equipment | 0 | 0 | 0 | 0 | | | |
| .4682 Miscellaneous & Contractual | 1,615 | 1,485 | 1,793 | 1,700 | | | |
| **TOTAL** | 2,911 | 3,003 | 3,293 | 3,200 | **-93** | **-2.82%** | |
| | | | | | | | |
| **A00-7314 YOUTH REC. - PLAYGROUND PROGRAM** | | | | | | | |
| .1484 Personal Services | 43,498 | 40,019 | 47,000 | 47,000 | | | |
| .2084 Equipment | 0 | 0 | 0 | 0 | | | |
| .4100 Supplies & Materials | 290 | 0 | 400 | 400 | | | |
| .4250 Telephone & Communications | 450 | -16 | 1,000 | 1,000 | | | |
| .4684 Miscellaneous & Contractual | 6,405 | 5,956 | 6,075 | 6,000 | | | |
| **TOTAL** | 50,643 | 45,959 | 54,475 | 54,400 | **-75** | **-0.14%** | |
| | | | | | | | |
| **A00-7319 YOUTH REC. - CONTRACTUAL PROGRAMS** | | | | | | | |
| .4300 Insurance | 5,253 | 5,278 | 5,500 | 5,500 | | | |
| .4686 Other Youth Programs - Misc. | 13,260 | 12,515 | 16,000 | 15,000 | | | |
| .4687 Baseball Camp - Misc. | 7,620 | 6,610 | 9,500 | 9,500 | | | |
| .4688 Soccer Camp - Misc. | 7,735 | 5,185 | 7,000 | 7,000 | | | |
| .4689 Lacrosse Camp - Misc. | 7,560 | 5,600 | 9,500 | 9,500 | | | |
| .4691 Tennis Camp - Misc. | 6,160 | 4,815 | 8,500 | 8,500 | | | |
| .4693 Arts & Crafts Programs - Misc. | 2,465 | 2,565 | 3,000 | 3,000 | | | |
| .4695 Youth Golf - Misc. | 3,075 | 3,500 | 4,000 | 4,000 | | | |
| .4696 Field Hockey - Misc. | 2,970 | 2,750 | 3,000 | 3,000 | | | |
| .4698 Skiing / Tubing | 3,850 | 3,750 | 4,500 | 4,500 | | | |
| **TOTAL** | 59,948 | 52,568 | 70,500 | 69,500 | **-1,000** | **-1.42%** | |
| | | | | | | | |
| **A00-7510 HISTORIAN** | | | | | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .1000 Personal Services | 500 | 500 | 500 | 500 | | | |
| .4060 Training & Memberships | 50 | 0 | 250 | 250 | | | |
| .4100 Supplies & Materials | 0 | 122 | 500 | 1,500 | | | America @250 celebration |
| .4600 Miscellaneous & Contractual | 1,745 | 1,500 | 3,000 | 0 | | | |
| **TOTAL** | 2,295 | 2,122 | 4,250 | 2,250 | **-2,000** | **-47.06%** | |
| **A00-7550 COMMUNITY EVENTS** | | | | | | | |
| .4600 Miscellaneous & Contractual | 5,188 | 9,822 | 10,168 | 7,000 | | | Some offset by revenue |
| .4610 Fireworks Display | 5,500 | 5,500 | 6,000 | 6,500 | | | |
| .4620 Farmers Market | 3,015 | 1,962 | 2,020 | 2,000 | | | |
| .4692 National Night Out - Misc. | 4,260 | 4,500 | 0 | 5,000 | | | Previously was Fall Fun Run; now National Night Out - offset by donations |
| **TOTAL** | 17,963 | 21,784 | 18,188 | 20,500 | **2,312** | **12.71%** | |
| **A00-7610 SENIOR RECREATION** | | | | | | | |
| .1000 Personal Services - F/T | 0 | 79,666 | 84,378 | 37,466 | | | Reallocations |
| .1300 Personal Services - P/T | 75,310 | 75,238 | 78,400 | 89,039 | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4100 Supplies & Materials | 1,950 | 987 | 1,528 | 1,500 | | | |
| .4107 Meal Program | 32,422 | 31,132 | 32,887 | 52,618 | | | Offset entirely by revenue |
| .4128 Field Trips | 2,532 | 684 | 2,000 | 1,000 | | | |
| .4138 Vehicle Maintenance & Repairs | 475 | 1,212 | 1,000 | 1,000 | | | |
| .4145 Vehicle & Equip. Diesel | 719 | 819 | 1,000 | 800 | | | |
| .4150 Vehicle & Equip. Gas | 0 | 0 | 300 | 300 | | | |
| .4250 Telephone & Communications | 2,380 | 3,129 | 2,820 | 2,550 | | | |
| .4600 Miscellaneous & Contractual | 10,792 | 9,017 | 12,000 | 10,000 | | | |
| **TOTAL** | 126,580 | 201,883 | 216,313 | 158,807 | **-57,505** | **-26.58%** | |
| **A00-7620 ADULT RECREATION** | | | | | | | |
| .1000 Personal Services - P/T | 203 | 500 | 2,500 | 2,500 | | | |
| .4570 Athletic Programs | 3,775 | 4,000 | 4,000 | 4,000 | | | |
| .4600 Miscellaneous & Contractual | 100 | 0 | 100 | 100 | | | |
| **TOTAL** | 4,078 | 4,500 | 6,600 | 6,600 | **0** | **0.00%** | |
| **A00-8010 ZONING BOARD OF APPEALS** | | | | | | | |
| .1000 Personal Services | 35,438 | 42,039 | 46,317 | 56,785 | | | Work reallocated |
| .4060 Memberships and Training | 360 | 320 | 500 | 500 | | | |
| .4180 Legal Notices | 762 | 753 | 700 | 850 | | | |
| .4250 Telephone & Communications | 121 | 52 | 150 | 150 | | | |
| .4600 Miscellaneous & Contractual | 719 | 446 | 500 | 500 | | | |
| **TOTAL** | 37,400 | 43,610 | 48,167 | 58,785 | **10,618** | **22.04%** | |
| **A00-8020 PLANNING & ZONING** | | | | | | | |
| .1000 Personal Services | 155,266 | 169,646 | 175,766 | 180,111 | | | |
| .1300 Personal Services - P/T | 10,952 | 0 | 0 | 0 | | | |
| .1425 Personal Services - Intern | 7,210 | 748 | 5,501 | 5,500 | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4060 Memberships and Training | 1,568 | 1,897 | 2,000 | 2,000 | | | |
| .4100 Supplies & Materials | 599 | 966 | 300 | 500 | | | |
| .4180 Legal Notices | 221 | 393 | 500 | 800 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .4250 Telephone & Communications | 210 | 210 | 300 | 300 | | | |
| .4500 Consultant Services | 6,400 | 6,176 | 37,500 | 7,000 | | | Reduction from completion of Comprehensive Plan |
| .4600 Miscellaneous & Contractual | 1,424 | 1,842 | 2,000 | 2,000 | | | |
| **TOTAL** | 183,850 | 181,878 | 223,867 | 198,211 | **-25,656** | **-11.46%** | |
| | | | | | | | |
| **A00-8090 CONSERVATION ADVISORY COUNCIL** | | | | | | | |
| .4600 Miscellaneous & Contractual | 100 | 100 | 100 | 100 | | | |
| .4602 CAC-EV Charging Station Fees | 5,013 | 6,200 | 5,000 | 5,000 | | | |
| .4603 DEC GRANT GHG/GOV ACTION | 0 | 0 | 50,000 | 0 | | | |
| .4605 Youth Court Miscellaneous | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 5,113 | 6,300 | 55,100 | 5,100 | **-50,000** | **-90.74%** | |
| | | | | | | | |
| **A00-8160 RECYLING & TRANSFER CENTER** | | | | | | | |
| .1105 Personal Services - P/T | 14,413 | 15,828 | 4,615 | 0 | | | Closed March 2025 |
| .1600 Personal Services - OTP | 0 | 0 | 0 | 0 | | | |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4006 Disposal Fees | 40,120 | 48,287 | 16,285 | 0 | | | |
| .4130 Equipment Repairs | 0 | 0 | 0 | 0 | | | |
| .4132 Equipment Maintenance | 0 | 0 | 0 | 0 | | | |
| .4136 Vehicle Maintenance & Repairs | 0 | 0 | 0 | 0 | | | |
| .4145 Vehicle & Equip. Diesel | 0 | 0 | 0 | 0 | | | |
| .4155 Building & Grounds Maint. | 53 | 15 | 0 | 0 | | | |
| .4220 Electricity | 2,293 | 2,661 | 1,276 | 0 | | | |
| .4250 Telephone & Communications | 580 | 465 | 230 | 0 | | | |
| .4260 Water rent | 98 | 1,876 | 932 | 0 | | | |
| .4300 Insurance | 0 | 315 | 342 | 0 | | | |
| .4600 Miscellaneous & Contractual | 969 | 1,348 | 17,390 | 0 | | | |
| **TOTAL** | 58,526 | 70,794 | 41,070 | 0 | **-41,070** | **-100.00%** | |
| | | | | | | | |
| **A00-8163 YARD WASTE DISPOSAL** | | | | | | | |
| .1000 Personal Services | 250,754 | 377,800 | 302,772 | 449,516 | | | Corrected Allocation of work |
| .1500 Personal Services - Overtime | 36,737 | 36,032 | 20,000 | 20,000 | | | |
| .2000 Equipment/Capital Outlay | 0 | 189,654 | 0 | 0 | | | |
| .4025 Tipping Fees - Roadside | 53,547 | 53,736 | 80,000 | 65,000 | | | |
| .4060 Memberships and Training | 0 | 0 | 100 | 100 | | | |
| .4132 Equipment Maintenance | 17,051 | 16,415 | 40,000 | 40,000 | | | |
| .4145 Vehicle & Equipment Diesel | 12,439 | 11,553 | 13,000 | 13,000 | | | |
| .4250 Telephone & Communications | 0 | 0 | 0 | 0 | | | |
| .4505 Yard Waste Temp. Labor | 101,111 | 97,767 | 110,000 | 117,320 | | | |
| .4600 Miscellaneous & Contractual | 6,684 | 6,740 | 6,000 | 6,000 | | | |
| **TOTAL** | 478,323 | 789,698 | 571,872 | 710,936 | **139,064** | **24.32%** | Offset by Yard Waste Fee Revenue |
| | | | | | | | |
| **A00-8165 LANDFILL MAINTENANCE** | | | | | | | |
| .1000 Personal Services | 10,528 | 2,414 | 2,000 | 2,000 | | | |
| .2000 Equipment/Capital Outlay | 20,175 | 0 | 0 | 0 | | | |
| .4115 Laboratory | 4,500 | 6,196 | 6,700 | 6,700 | | | |
| .4130 Equipment Repairs | 6,788 | 6,674 | 1,500 | 1,500 | | | |
| .4132 Equipment Maintenance | 845 | 3,732 | 4,000 | 4,000 | | | |
| .4155 Building & Grounds Maint. | 0 | 0 | 0 | 0 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .4220 Electricity | 3,392 | 3,452 | 3,800 | 3,800 | | | |
| .4600 Miscellaneous & Contractual | 141 | 0 | 500 | 500 | | | |
| **TOTAL** | 46,369 | 22,468 | 18,500 | 18,500 | **0** | **0.00%** | |
| | | | | | | | |
| **A00-8560 SHADE TREES** | | | | | | | |
| .4105 Tree Planting Program | 1,393 | 3,868 | 3,000 | 3,000 | | | |
| .4106 Replacement Trees | 4,293 | -1,930 | 6,920 | 4,000 | | | Trying to keep same number of trees, but less expensive varieties |
| .4600 Miscellaneous & Contractual | 4,471 | 8,327 | 11,000 | 11,000 | | | |
| **TOTAL** | 10,157 | 10,264 | 20,920 | 18,000 | **-2,920** | **-13.96%** | |
| | | | | | | | |
| **A00 - EMPLOYEE BENEFITS** | | | | | | | |
| 9010.8000 State Retirement | 349,000 | 409,156 | 504,000 | 604,800 | | | |
| 9015.8000 Police Retirement | 750,980 | 812,264 | 984,101 | 1,028,684 | | | |
| 9030.8000 Social Security | 474,561 | 505,934 | 475,000 | 515,000 | | | |
| 9040.8000 Workers Compensation | 132,687 | 197,192 | 211,050 | 232,155 | | | |
| 9050.8000 Unemployment Reimbursem | 7,313 | 0 | 5,000 | 5,000 | | | |
| 9055.8000 Disability Insurance | 4,971 | 6,500 | 8,000 | 8,000 | | | |
| 9060.8000 Health Insurance | 1,699,842 | 903,430 | 1,559,273 | 1,437,360 | | | 20% increase in health insurance, even with changing insurance providers |
| 9060.8050 Health Insurance-Retirees | 0 | 650,125 | 371,500 | 766,740 | | | |
| 9065.8000 Dental Insurance | 52,187 | 63,408 | 58,000 | 65,000 | | | |
| 9070.8000 Vision Insurance | 10,452 | 10,775 | 12,000 | 11,000 | | | |
| 9089.8000 Vacation Exchange | 4,230 | 5,233 | 5,000 | 5,000 | | | |
| 9089.8100 Emp. Assistance Program | 3,388 | 3,695 | 3,500 | 3,500 | | | |
| **TOTAL** | 3,489,610 | 3,567,710 | 4,196,424 | 4,682,239 | **485,815** | **11.58%** | |
| | | | | | | | |
| **A00 - SERIAL BONDS** | | | | | | | |
| 9710.6000 Principal | 194,148 | 119,837 | 96,676 | 41,802 | | | |
| 9710.7000 Interest | 17,149 | 12,543 | 9,745 | 7,851 | | | |
| **TOTAL** | 211,297 | 132,380 | 106,421 | 49,653 | **-56,768** | **-53.34%** | |
| | | | | | | | |
| **A00 - BOND ANTICIPATION NOTES** | | | | | | | |
| 9730.6000 Principal | 307,405 | 344,556 | 170,451 | 0 | | | No short term debt left in General Fund |
| 9730.7000 Interest | 6,105 | 20,710 | 15,004 | 0 | | | |
| **TOTAL** | 313,510 | 365,266 | 185,455 | 0 | **-185,455** | **-100.00%** | |
| | | | | | | | |
| **A00 - INTERFUND TRANSFERS TO** | | | | | | | |
| 9901.9000 Debt Service Fund | | 0 | 0 | 0 | | | |
| 9901.9010 Highway Fund | 0 | 0 | 0 | 0 | | | |
| 9902.9000 Risk Retention | 0 | 0 | 0 | 0 | | | |
| 9950.9000 Capital Fund | 46,011 | 416,697 | 0 | 0 | | | |
| 9950.9010 Commun. Equip. Res. | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 46,011 | 416,697 | 0 | $ - | | | |
| | | | | | | | |
| **TOTAL APPROPRIATIONS** | $13,310,489 | $14,274,307 | $14,826,783 | $15,367,939 | **$541,155** | **3.65%** | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| **REVENUES** | 2023 ACTUAL | 2024 ACTUAL | 2025 ACTUAL | 2026 INITIAL | +/- $ | | |
| **A0010 - REAL PROPERTY TAX ITEMS** | | | | | | | |
| 1001.00 Real Property Taxes | 6,172,610 | 5,006,964 | 6,180,892 | 6,739,021 | $ 558,129 | 9.03% | General Fund taxes to be raised. Equal to the Appropriations less non-tax revenue and fund balance |
| 1090.00 Interest & Penalties | 67,467 | 82,373 | 75,000 | 80,000 | | | |
| **TOTAL** | 6,240,077 | 5,089,337 | 6,255,892 | 6,819,021 | 563,129 | **9.00%** | |
| **A0010 - PAYMENTS IN LIEU OF TAXES** | | | | | | | |
| 1081.00 PILOT | 189,556 | 162,558 | 162,258 | 181,671 | | | |
| **TOTAL** | 189,556 | 162,558 | 162,258 | 181,671 | 19,413 | 11.96% | |
| **A0011 - NON-PROPERTY TAX ITEMS** | | | | | | | |
| 1120.00 County Sales Tax Dist. | 3,684,875 | 3,716,898 | 3,913,347 | 4,019,269 | | | County provides flat $2,400,176 + share of 1/2 of 1% actual sales tax collected to Town of Niskayuna |
| 1170.00 Franchise Fees | 352,512 | 323,339 | 355,000 | 370,000 | | | |
| **TOTAL** | 4,037,387 | 4,040,237 | 4,268,347 | 4,389,269 | 120,922 | 2.83% | |
| **A0021 - DEPARTMENTAL INCOME** | | | | | | | |
| 1255.00 Town Clerk Fees | 17,947 | 20,039 | 24,000 | 24,000 | | | |
| 1520.00 Police Fees -Alarms | 64,445 | 65,824 | 70,000 | 70,000 | | | |
| 1520.01 Police Fees - Impoundments | 4,690 | 4,070 | 5,000 | 5,000 | | | |
| 1520.10 Police Fees - Reports | 1,586 | 2,261 | 2,000 | 2,000 | | | |
| 1550.00 Dog Redemption Fees | 400 | 1,310 | 1,000 | 1,000 | | | |
| 1589.00 Public Safety - Background Che | 900 | 800 | 1,000 | 1,000 | | | |
| 1603.00 Registrar Fees | 41,364 | 42,032 | 43,000 | 43,000 | | | |
| 2001.00 Rec. Fees - Adult | 5,176 | 5,010 | 9,000 | 9,000 | | | |
| 2001.05 Rec. Fees - Meal Program | 26,322 | 24,955 | 30,000 | 52,618 | | | Match to line A007610.4107 |
| 2001.19 Rec. Fees - Pool Swim Lessons | 17,560 | 15,622 | 20,000 | 20,000 | | | |
| 2001.20 Rec. Fees - Pool Admissions | 33,504 | 39,255 | 40,000 | 40,000 | | | |
| 2001.21 Rec. Fees - Pool Swim Team | 8,245 | 7,304 | 10,000 | 10,000 | | | |
| 2001.30 Rec. Fees - Senior Field Trips | 2,483 | 615 | 3,000 | 3,000 | | | |
| 2001.90 Rec. Sponsorships | 0 | 0 | 0 | 4,000 | | | National Night Out |
| 2001.31 Rec. Fees - Senior Bus Fares | 1,248 | 1,791 | 1,800 | 1,800 | | | |
| 2001.32 Rec. Fees - Senior Programs | 175 | 765 | 550 | 550 | | | |
| 2001.33 Rec. Fees - Senior Membershir | 1,100 | 1,580 | 2,000 | 2,000 | | | |
| 2001.35 Rec. Fees - Driving Range | 8,029 | 16,220 | 16,000 | 16,000 | | | |
| 2001.80 Rec. Fees - Fall Soccer | 30,266 | 26,020 | 32,000 | 32,000 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| 2001.82 Rec. Fees - Spring Soccer | 7,020 | 11,410 | 12,000 | 12,000 | | | |
| 2001.84 Rec. Fees - Playground Prograr | 62,166 | 59,143 | 67,000 | 67,000 | | | |
| 2001.86 Rec. Fees - Other Youth | 12,308 | 14,538 | 23,000 | 23,000 | | | |
| 2001.87 Rec. Fees - Baseball Camp | 10,238 | 8,655 | 11,000 | 11,000 | | | |
| 2001.89 Rec. Fees - Lacrosse Camp | 8,860 | 6,865 | 10,000 | 10,000 | | | |
| 2001.91 Rec. Fees - Tennis Camp | 7,217 | 4,420 | 9,500 | 9,500 | | | |
| 2001.92 Rec. Fees - Fall Fun Run | 625 | 0 | 0 | 0 | | | |
| 2001.93 Rec. Fees - Arts & Crafts Progra | 2,820 | 3,050 | 3,000 | 3,000 | | | |
| 2001.95 Rec. Fees - Youth Golf | 4,000 | 4,200 | 6,000 | 6,000 | | | |
| 2001.96 Rec. Fees - Field Hockey | 3,375 | 3,000 | 3,600 | 3,600 | | | |
| 2001.98 Rec. Fees - Skiing / Tubing | 5,850 | 5,280 | 6,000 | 6,000 | | | |
| 2012.00 Recreation Concessions - Pool | 4,506 | 3,844 | 5,000 | 5,000 | | | |
| 2090.00 CAC Miscellaneous Fee | 200 | 90 | 200 | 200 | | | |
| 2110.00 Zoning Fees | 9,000 | 17,000 | 15,000 | 15,000 | | | |
| 2110.20 Engineering Referral Fees | 13,530 | 15,070 | 15,000 | 15,000 | | | |
| 2120.00 Fire Inspection Fees | 0 | 0 | 0 | 8,000 | | | FD2 Fire Inspections - new process and fee this year |
| 2130.00 Yard Waste Disposal Fee | 373,636 | 392,840 | 420,000 | 420,000 | | | Kept at $61 for 2026 |
| 2130.10 TV Recycling Program | 0 | 0 | 0 | 0 | | | |
| 2130.20 Landfill Coupons/Fees | 45,090 | 46,945 | -1,346 | 0 | | | Deficit from refunds on unused transfer station cards |
| **TOTAL** | 847,671 | 878,273 | 924,304 | 960,268 | 35,964 | 3.89% | |
| **A0023 - OTHER GOVERNMENTAL SERVICES** | | | | | | | |
| 2210.00 School Tax billing | 2,917 | 5,778 | 5,750 | 6,000 | | | Late Fees |
| 2XXX School Resource Officer | 0 | 0 | 0 | 131,035 | | | SRO Cost Share, due from District |
| 2350.00 Youth Services - Other Governı | 2,500 | 2,500 | 3,500 | 3,500 | | | |
| 2362.00 County Initiative Program | 1,500 | 2,500 | 2,500 | 2,500 | | | |
| 2363.00 Niskayuna & County Grants | 13,868 | 13,076 | 6,600 | 6,600 | | | |
| 2363.10 Street Crimes Task Force | 3,571 | 29,876 | 29,876 | 59,752 | | | Street Crimes Task Force reimbursement, addt'l officer in 2026 |
| 2389.00 Maintenance of Right of Way | 7,429 | 7,429 | 7,500 | 7,500 | | | |
| **TOTAL** | 31,785 | 61,159 | 55,726 | 216,887 | 161,161 | 289.20% | |
| **A0024 - USE OF MONEY & PROPERTY** | | | | | | | |
| 2401.00 Interest Earnings | 345,730 | 403,166 | 440,000 | 420,000 | | | |
| 2410.00 Rental of Real Property | 39,187 | 42,911 | 41,000 | 43,000 | | | |
| 2410.05 Baseball Field License | 0 | 4,000 | 2,000 | 2,000 | | | |
| 2410.10 Soccer Field License | 10,255 | 6,825 | 14,275 | 13,650 | | | |
| 2410.11 Soccer Club/Field Rental | 1,260 | 0 | 1,500 | 1,500 | | | |
| 2410.15 Softball Field License | 4,500 | 9,600 | 10,950 | 9,950 | | | Includes debt payment, old licensing agreement |
| 2410.20 Lacrosse Field License | 0 | 0 | 0 | 0 | | | No non-rec field rentals |
| 2410.25 Football Field License | 0 | 0 | 0 | 0 | | | No non-rec field rentals |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| 2410.30 Firestorm Field License | 0 | 0 | 0 | 0 | | | |
| 2410.35 Basketball Court Rental | 0 | 0 | 0 | 0 | | | |
| 2450.00 E/V Charging Station Revenue | 231 | 1,103 | 925 | 1,400 | | | |
| **TOTAL** | 401,163 | 467,605 | 510,650 | 491,500 | -19,150 | -3.75% | |
| | | | | | | | |
| **A0025 - LICENSES & PERMITS** | | | | | | | |
| 2544.00 Dog Licenses | 21,792 | 20,935 | 28,000 | 28,000 | | | |
| 2545.00 Licenses | 35,760 | 27,310 | 38,000 | 38,000 | | | |
| 2545.10 Dog Park Permits | 3,715 | 3,912 | 5,000 | 5,000 | | | |
| 2555.00 Building Alteration Permits | 254,139 | 318,481 | 280,000 | 280,000 | | | |
| 2565.00 Plumbing Permits | 24,490 | 37,355 | 45,000 | 45,000 | | | |
| 2590.00 Apartment Registration | 5,145 | 5,145 | 5,145 | 5,145 | | | |
| 2590.20 Farmers Market | 3,235 | 2,326 | 2,000 | 2,000 | | | |
| 2590.30 5G Application Fees | 1,805 | 0 | 2,000 | 2,000 | | | |
| **TOTAL** | 350,081 | 415,464 | 405,145 | 405,145 | 0 | 0.00% | |
| | | | | | | | |
| **A0026 - FINES & FORFEITURES** | | | | | | | |
| 2610.01 Fines and Forfeitures | 440 | 3 | 500 | 500 | | | |
| 2610.02 Justice Court Fund | 130,622 | 218,285 | 180,000 | 230,000 | | | |
| 2610.03 Bus Patrol | 0 | 121,910 | 95,000 | 83,000 | | | |
| 2615.00 Stop DWI Fines | 1,661 | 0 | 1,500 | 1,500 | | | |
| **TOTAL** | 132,723 | 340,198 | 277,000 | 315,000 | 38,000 | 13.72% | |
| | | | | | | | |
| **A0026 - SALE OF PROP. & COMP. FOR LOSS** | | | | | | | |
| 2650.00 Sale of Scrap | 0 | 1,100 | 500 | 500 | | | |
| 2660.00 Sale of Real Property | 0 | 0 | 0 | 0 | | | |
| 2665.00 Sale of Equipment | 37,461 | 46,862 | 31,000 | 40,000 | | | |
| 2680.00 Insurance Recoveries | 39,968 | 38,358 | 15,000 | 15,000 | | | |
| 2680.01 Recoveries for Loss | 214 | 107 | 0 | 0 | | | |
| 2680.02 Reimbursement of Wages | 63,937 | 8,744 | 25,000 | 25,000 | | | |
| **TOTAL** | 141,579 | 95,171 | 71,500 | 80,500 | 9,000 | 12.59% | |
| | | | | | | | |
| **A0027 - MISCELLANEOUS** | | | | | | | |
| 2701.00 Refund of Prior Years Exp. | 133,349 | 70,622 | 45,000 | 70,000 | | | |
| 2705.00 Gifts and Donations | 26,613 | 20,740 | 20,000 | 20,000 | | | |
| 2705.05 Gift & Donations (Specified) | 0 | 0 | 0 | 0 | | | |
| 2770.00 Miscellaneous | 3,034 | 8,009 | 10,000 | 10,000 | | | |
| 2770.05 Developers Eng. Fees | 0 | 0 | 0 | 0 | | | |
| 2770.15 Fees for Copies | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 264,671 | 201,046 | 176,675 | 201,675 | 25,000 | 14.15% | |
| **A0028 - INTERFUND REIMBURSEMENT** | | | | | | | |
| 2801.10 From Sewer and Water | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 0 | 0 | 0 | 0 | 0 | 0.00% | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| **A0039 - STATE AID** | | | | | | | |
| 3005.00 Mortgage Tax | 636,809 | 718,534 | 700,000 | 700,000 | | | |
| 3040.00 Real Property Tax Admin. | 0 | 0 | 250 | 250 | | | |
| 3060.00 NYS Records Management Gra | 0 | 0 | 0 | 0 | | | |
| 3089.25 Mohawk River Watershed DEC | 0 | 0 | 0 | 0 | | | |
| 3089.60 JCAP Grant | 0 | 5,162 | 0 | 0 | | | |
| 3389.00 Other Public Safety | 60,805 | 249,754 | 60,000 | 60,000 | | | |
| 3389.10 Law Enforcement Equipment | 0 | 0 | 14,280 | 14,280 | | | |
| | 697,614 | 973,450 | 774,530 | 774,530 | 0 | 0.00% | |
| **A0049 - FEDERAL AID** | | | | 0 | | | |
| 4389.00 Other Public Safety | 0 | 0 | 3,000 | 3,000 | | | |
| 4489.00 Federal Aid (ARPA) | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 0 | 0 | 3,000 | 3,000 | 0 | 0.00% | |
| **A0050 - INTERFUND TRANSFERS** | | | | | | | |
| 5031.08 From Park Districts | 29,472 | 29,472 | 29,472 | 29,472 | | | |
| 5031.09 From Capital Fund | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 29,472 | 29,472 | 29,472 | 29,472 | 0 | 0.00% | |
| **TOTAL REVENUES** | 13,363,779 | 12,753,970 | 13,914,499 | 14,867,939 | 953,440 | 6.85% | |
| **APPROPRIATED RESERVES** | 0 | 0 | 0 | 0 | 0 | | |
| **APPROPRIATED FUND BALANCE** | 250,000 | 1,850,000 | 589,455 | 500,000 | -89,455 | -15.18% | $500K for matching funds for Climate Smart Community Grant (Birchwood and Cornelius Sidewalks) |
| **TOTAL REV. AND APPROP. FUND BALANCE** | 13,613,779 | 14,603,970 | 14,503,954 | 15,367,939 | 863,985 | 5.96% | |
| Non-Tax Revenue | 7,191,169 | 7,747,006 | 7,733,607 | 8,128,917 | 395,310 | 5.11% | |

## HIGHWAY FUND 2026 PRELIMINARY BUDGET APPROPRIATIONS

| | 2023 ACTUAL | 2024 ACTUAL | 2025 INITIAL | 2026 INITIAL | +/- $ | | Comments |
|---|---|---|---|---|---|---|---|
| **D00-5110 GENERAL REPAIRS** | | | | | | | |
| .1000 Personal Services | 152,581 | 240,852 | 262,568 | 345,183 | | | Reallocated to match work - moved up from 5112 |
| .1100 Overtime | 9,016 | 8,000 | 12,000 | 9,000 | | | |
| .4060 Memberships and Training | 0 | 50 | 0 | 0 | | | |
| .4113 Patching Mix | 23,354 | 23,179 | 27,000 | 27,000 | | | |
| .4250 Telephone & Communications | 300 | 300 | 300 | 300 | | | |
| .4600 Miscellaneous & Contractual | 392 | 682 | 700 | 700 | | | |
| **TOTAL** | 185,643 | 273,063 | 302,568 | 382,183 | **79,615** | **26.31%** | |
| **D00-5112 PERMANENT IMPROVEMENTS** | | | | | | | |
| .1000 Personal Services | 542,829 | 538,923 | 529,861 | 542,983 | | | Reallocated to match work - moved up to 5110 |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .1005 Temporary Seasonal Laborers | 20,236 | 15,000 | 15,000 | 15,000 | | | |
| .1100 Overtime | 5,872 | 27,461 | 15,000 | 15,000 | | | |
| .4006 Disposal Fees | 448 | 439 | 1,000 | 500 | | | |
| .4060 Memberships and Training | 0 | 0 | 0 | 0 | | | |
| .4124 Emulsion & Calcium Chloride | 0 | 0 | 0 | 0 | | | |
| .4126 Crushed Limestone | 7,987 | 10,778 | 10,000 | 10,000 | | | |
| .4140 Drainage | 17,407 | 21,783 | 30,000 | 30,000 | | | |
| .4145 Vehicle & Equip. Diesel | 23,475 | 17,710 | 20,000 | 20,000 | | | |
| .4150 Vehicle & Equip. Gasoline | 26,279 | 21,441 | 27,000 | 27,000 | | | |
| .4160 Sand & Gravel | 19,064 | 1,284 | 19,000 | 19,000 | | | |
| .4250 Telephone & Communications | 799 | 3,898 | 3,600 | 3,600 | | | |
| .4300 Insurance | 37,156 | 30,103 | 38,080 | 37,545 | | | |
| .4415 Asphalt | 489,364 | 531,891 | 520,000 | 520,000 | | | |
| .4420 Rental of Machinery | 11,570 | 12,816 | 15,000 | 15,000 | | | |
| .4600 Miscellaneous & Contractual | 20,232 | 19,371 | 22,000 | 22,000 | | | |
| **TOTAL** | 1,222,719 | 1,252,898 | 1,265,541 | 1,277,628 | **12,088** | **0.96%** | |
| | | | | | | | |
| **D00-5130 MACHINERY** | | | | | | | |
| .1000 Personal Services | 176,178 | 184,025 | 153,235 | 124,907 | | | Reallocated to match work - moved up to 5112 |
| .1100 Overtime | 7,654 | 10,876 | 10,000 | 10,000 | | | |
| .2000 Equipment & Machinery | 303,291 | 801,128 | 938,307 | 267,186 | | | 2026 Revised Purchases: Shoulder Mower & One Ton Dump Truck |
| .4137 Machinery Repairs | 171,921 | 145,394 | 135,913 | 145,000 | | | |
| .4250 Telephone & Communications | 126 | 176 | 300 | 300 | | | |
| .4600 Miscellaneous & Contractual | 18,574 | 18,268 | 20,000 | 20,000 | | | |
| **TOTAL** | 677,744 | 1,159,866 | 1,257,754 | 567,393 | **-690,361** | **-54.89%** | |
| | | | | | | | |
| **D00-5142 SNOW REMOVAL** | | | | | | | |
| .1000 Personal Services | 561,573 | 429,879 | 467,625 | 340,097 | | | Reallocated to match work |
| .1100 Overtime | 33,069 | 33,322 | 50,000 | 45,000 | | | |
| .4123 Salt | 154,322 | 129,507 | 153,000 | 153,000 | | | |
| .4145 Vehicle & Equip. Diesel | 33,782 | 27,796 | 38,000 | 38,000 | | | |
| .4150 Vehicle & Equip. Gasoline | 14,494 | 14,807 | 20,000 | 20,000 | | | |
| .4160 Sand | 10,875 | 4,500 | 11,000 | 11,000 | | | |
| .4250 Telephone & Communications | 144 | 2,382 | 2,400 | 2,400 | | | |
| .4300 Insurance | 28,932 | 34,258 | 38,080 | 44,550 | | | |
| .4600 Miscellaneous & Contractual | 3,705 | 2,460 | 8,000 | 8,000 | | | |
| **TOTAL** | 840,895 | 678,910 | 788,105 | 662,047 | **-126,058** | **-16.00%** | |
| | | | | | | | |
| **D00 - EMPLOYEE BENEFITS** | | | | | | | |
| 9010.8000 State Retirement | 169,787 | 176,810 | 212,000 | 254,400 | | | |
| 9030.8000 Social Security | 99,674 | 105,615 | 116,302 | 110,708 | | | |
| 9040.8000 Workers Compensation | 126,280 | 51,723 | 50,250 | 50,250 | | | |
| 9050.8000 Unemployment Insurance | 0 | 0 | 1,000 | 1,000 | | | |
| 9055.8000 Disability Insurance | 902 | 972 | 500 | 500 | | | |
| 9060.8000 Health Insurance | 382,829 | 272,558 | 273,187 | 327,824 | | | 20% Increase |
| 9060.8050 Retiree Health Insurance | 0 | 129,566 | 150,000 | 166,450 | | | 4% Increase |
| 9065.8000 Dental Insurance | 17,101 | 18,250 | 20,000 | 23,000 | | | |
| 9070.8000 Vision Insurance | 4,956 | 5,203 | 5,500 | 5,500 | | | |
| 9089.8000 Vacation Exchange | 5,437 | 6,623 | 4,000 | 4,000 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| 9089.8100 Employee Assistance Progr | 679 | 708 | 1,000 | 1,000 | | | |
| **TOTAL** | 807,645 | 768,029 | 833,739 | 944,633 | **110,894** | **13.30%** | |
| **D00 - SERIAL BONDS** | | | | | | | |
| 9710.6000 Principal | 411,266 | 225,955 | 233,481 | 308 | | | |
| 9710.7000 Interest | 16,189 | 7,921 | 3,031 | 3,031 | | | |
| **TOTAL** | 427,455 | 233,876 | 236,512 | 3,339 | **-233,173** | **-98.59%** | |
| **D00 - BOND ANTICIPATION NOTES** | | | | | | | |
| 9730.6000 Principal | 358,659 | 276,172 | 577,655 | 384,329 | | | |
| 9730.7000 Interest | 11,817 | 34,768 | 50,848 | 15,373 | | | Short term debt paid off with 2026 payment |
| **TOTAL** | 370,476 | 310,940 | 628,503 | 399,702 | **-228,801** | **-36.40%** | |
| **D00 - INTERFUND TRANSFERS** | | | | | | | |
| 9901.9000 To Debt Service | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 0 | 0 | 0 | 0 | | | |
| **TOTAL APPROPRIATIONS** | 4,532,576 | 4,677,581 | 5,312,722 | 4,236,925 | **-1,075,797** | **-20.25%** | |
| **Total Salaries** | **1,509,009** | **1,488,339** | **1,515,288** | **1,447,170** | **-68,118** | **-4.50%** | |

**HIGHWAY FUND 2026 PRELIMINARY BUDGET REVENUES**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | | +/- $ | | |
|---|---|---|---|---|---|---|---|---|
| **D0010 - TAX ITEMS** | | | | | | | | |
| 1001.00 Real Property | 2,584,193 | 3,868,853 | 2,908,379 | 2,858,156 | 0 | | | Highway Taxes to be raised. Equals the Appropriations less non-tax revenues and fund balance |
| 1081.00 PILOT | 75,122 | 93,354 | 98,040 | 79,493 | | | | |
| **TOTAL** | 2,659,315 | 3,962,207 | 3,006,419 | 2,937,649 | | -68,770 | -2.29% | |
| **D0024 - USE OF MONEY AND PROPERTY** | | | | | | | | |
| 2401.00 Interest Earnings | 200,468 | 227,672 | 268,800 | 268,800 | | | | |
| **TOTAL** | 200,468 | 227,672 | 268,800 | 268,800 | | 0 | 0.00% | |
| **D0025 - LICENSES & PERMITS** | | | | | | | | |
| 2590.00 Permit Fees | 12,738 | 10,635 | 8,000 | 8,000 | | | | |
| **TOTAL** | 12,738 | 10,635 | 8,000 | 8,000 | | 0 | 0.00% | |
| **D0026 - SALE OF PROP. & COMP. FOR LOSS** | | | | | | | | |
| 2650.00 Sale of Scrap | 4,054 | 610 | 4,000 | 4,000 | | | | |
| 2665.00 Sale of Equipment | 55,830 | 20,020 | 36,400 | 25,000 | | | | |
| 2680.00 Insurance Recoveries | 3,643 | 0 | 3,000 | 3,000 | | | | |
| 2680.02 Wage Reimbursement | 3,284 | 19,348 | 5,000 | 5,000 | | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| **TOTAL** | 66,810 | 39,978 | 48,400 | 37,000 | -11,400 | -23.55% | |
| | | | | | | | |
| **D0027 - MISCELLANEOUS** | | | | | | | |
| 2701.00 Refund of Prior Years Exp. | 9,863 | 5,257 | 0 | 0 | | | |
| 2710.00 Premium on Obligations | 6,451 | 9,199 | 0 | 0 | | | |
| 2770.00 Miscellaneous | 0 | 0 | 200 | 200 | | | |
| **TOTAL** | 16,314 | 14,456 | 200 | 200 | 0 | 0.00% | |
| | | | | | | | |
| **D0028 - INTERFUND REVENUES** | | | | | | | |
| 2801.00 Capital Fund Debt Reimb. | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 0 | 0 | 0 | 0 | 0 | | |
| | | | | | | | |
| **D0039 - STATE AID** | | | | | | | |
| 3501.05 CHIPS, Pave NY, EWR, POP | 319,135 | 318,388 | 318,387 | 318,387 | | | |
| 3505.00 MULTI-MODAL | 0 | 0 | 0 | 0 | | | |
| 3960.00 Emergency Disaster Aid (SEM | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 319,135 | 318,388 | 318,387 | 318,387 | -1 | 0.00% | |
| | | | | | | | |
| **TOTAL REVENUES** | 3,274,780 | 4,573,336 | 3,650,207 | 3,570,037 | -923,129 | -28.19% | |
| | | | | | | | |
| **APPROPRIATED FUND BALANCE** | 2,000,000 | 500,000 | 1,662,515 | 666,888 | -995,627 | -59.89% | Only nonrecurring usage - Debt paydown and capital equipment |
| | | | | | | | |
| **TOTAL REV. AND APPROP. FUND BALANCE** | 5,274,780 | 5,073,336 | 5,312,722 | 4,236,925 | -1,075,797 | -20.25% | |
| Non-Tax Revenue | 690,587 | 704,483 | 741,827 | 711,880 | -29,947 | -4.04% | |

**CONSOLIDATED DRAINAGE AND STORM SEWER DISTRICT 2026 PRELIMINARY BUDGET APPROPRIATIONS**

| | 2023 ACTUAL | 2024 ADOPTED | 2025 INITIAL | 2026 INITIAL | +/- $ | | |
|---|---|---|---|---|---|---|---|
| **DS01-8540 Appropriations** | | | | | | | |
| .1000 Personal Services | 0 | 25,772 | 28,466 | 25,452 | | | |
| .1400 Student Workers | 0 | 0 | 2,500 | 2,500 | | | |
| .2000 Equipment/Capital Outlay - W&S | 0 | 0 | 500 | 500 | | | |
| .2100 Equipment/Capital Outlay - Highw | 0 | 0 | 143,114 | 0 | | | |
| .4060 Memberships and Training | 0 | 0 | 500 | 500 | | | |
| .4145 Vehicle & Equip. Diesel | 0 | 0 | 0 | 0 | | | |
| .4150 Vehicle & Equip. Gasoline | 0 | 0 | 0 | 0 | | | |
| .4250 Telephone & Communications | 0 | 213 | 200 | 200 | | | |
| .4520 Engineering Services | 0 | 0 | 0 | 0 | | | |
| .4600 Miscellaneous - Contractual | 0 | 152 | 100,000 | 20,000 | | | Drainage study in 2025 |
| .4610 Miscellaneous - Engineering | 0 | 263 | 60,000 | 0 | | | |
| .4620 Miscellaneous - Highway | 0 | 0 | 4,000 | 4,000 | | | |
| **TOTAL** | 0 | 26,400 | 339,280 | 53,152 | **-286,128** | **-84.33%** | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| **DS01- EMPLOYEE BENEFITS** | | | | | | | |
| 9010.8000 State Retirement | 0 | 2,735 | 5,000 | 6,000 | | | |
| 9030.8000 Social Security | 0 | 1,835 | 2,500 | 2,500 | | | |
| 9040.8000 Workers Compensation | 0 | 0 | 850 | 850 | | | |
| 9050.8000 Unemployment Insurance | 0 | 0 | 50 | 50 | | | |
| 9055.8000 Disability Insurance | 0 | 348 | 50 | 50 | | | |
| 9060.8000 Health Insurance | 0 | 2,230 | 2,112 | 3,000 | | | |
| 9065.8000 Dental Insurance | 0 | 133 | 200 | 200 | | | |
| 9070.8000 Vision Insurance | 0 | 197 | 50 | 50 | | | |
| 9089.8000 Vacation Exchange | 0 | 0 | 30 | 30 | | | |
| 9089.8100 Employee Assistance | 0 | 11 | 10 | 10 | | | |
| **TOTAL** | 0 | 7,490 | 10,852 | 12,740 | **1,889** | **17.40%** | |
| | | | | | | | |
| **TOTAL APPROPRIATIONS** | | 33,890 | 350,132 | 65,892 | | | |

**CONSOLIDATED DRAINAGE AND STORM SEWER DISTRICT 2026 PRELIMINARY BUDGET REVENUES**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| **DS01 - Revenue** | | | | | | | |
| 1030.00 Property Taxes | 0 | 120,193 | 119,132 | 0 | | | |
| 2401.00 Interest Earnings | 0 | 19,368 | 15,000 | 13,000 | | | |
| **TOTAL REVENUE** | | **139,561** | **134,132** | **13,000** | | | |
| | | | | | | | |
| **APPROPRIATED FUND BALANCE** | 0 | 300,000 | 216,000 | 52,892 | | | Using fund balance for total appropriations, which is way over Town policy (466%) |
| **TOTAL REV. AND APPROP. FUND BALANCE** | 0 | 439,561 | 350,132 | 65,892 | **-284,239** | **-81.18%** | |

**LIGHTING DISTRICTS 2026 ADOPTED BUDGET APPROPRIATIONS AND REVENUES**

| | 2023 ACTUAL | 2024 ADOPTED | 2025 INITIAL | 2025 INITIAL | +/- $ |
|---|---|---|---|---|---|
| **L01- Dist. #1 (Van Antwerp, Troy, Ray)** | | | | | |
| 5182.4600 Contractual Expense | 2,817 | 3,096 | 3,581 | 3,939 | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 3,939 | |
| 1001.00 Real Property Taxes | 2,840 | 3,255 | 3,581 | 0 | |
| | | | | | |
| **L03- Dist. #3 (Regent, Palmer, Plum)** | | | | | |
| 5182.4600 Contractual Expense | 1,999 | 2,180 | 2,527 | 2,780 | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 2,780 | |
| 1001.00 Real Property Taxes | 2,020 | 2,297 | 2,527 | 0 | |
| | | | | | |
| **L04- Dist. #4 (Country Club, Millington, Highland Park)** | | | | | |
| 5182.4600 Contractual Expense | 17,924 | 18,765 | 20,641 | 22,706 | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 22,706 | |
| 1001.00 Real Property Taxes | 18,100 | 21,357 | 23,493 | 0 | |
| | | | | | |
| **L05- Dist. #5 (East, Williams, Middle)** | | | | | |
| 5182.4600 Contractual Expense | 2,640 | 2,851 | 3,136 | 3,449 | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 3,449 | |
| 1001.00 Real Property Taxes | 2,700 | 3,056 | 3,362 | 0 | |
| | | | | | |
| **L06- Dist. #6 (Northumberland, Hereford, Huntingdon)** | | | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| 5182.4600 Contractual Expense | 6,692 | 7,069 | 7,776 | 8,553 | | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 8,553 | | | |
| 1001.00 Real Property Taxes | 6,800 | 8,012 | 8,813 | 0 | | | |
| **L07- Dist #7 (Cunningham)** | | | | | | | |
| 5182.4600 Contractual Expense | 603 | 619 | 681 | 749 | | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 749 | | | |
| 1001.00 Real Property Taxes | 610 | 720 | 792 | 0 | | | |
| **L08- Dist. #8 (Covington)** | | | | | | | |
| 5182.4600 Contractual Expense | 770 | 800 | 1,012 | 1,113 | | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 1,113 | | | |
| 1001.00 Real Property Taxes | 650 | 920 | 1,012 | 0 | | | |
| **L09- Dist #9 (Parkville)** | | | | | | | |
| 5182.4600 Contractual Expense | 863 | 904 | $ 1,130 | 1,113 | | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 1,113 | | | |
| 1001.00 Real Property Taxes | 870 | 1,027 | 1,130 | 0 | | | |
| **Total Real Property Tax** | **34,590** | **40,644** | **44,708** | **0** | **-44,708** | **-100.00%** | |

**PARKS DISTRICTS 2026 ADOPTED BUDGET APPROPRIATIONS AND REVENUES**

| | 2023 ACTUAL | 2024 ADOPTED | 2025 REVISED | 2025 PRELIMINARY | +/- $ | Comments |
|---|---|---|---|---|---|---|
| **P01- Dist. #1 (Baker Woods)** | | | | | | |
| 7110.2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | |
| 7110.4600 Contractual Expense | 5,710 | 5,650 | 6,000 | 6,000 | | |
| | 5,710 | 5,650 | 6,000 | 6,000 | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 6,000 | | |
| 1001.00 Real Property Taxes | 5,500 | 5,500 | 6,000 | 0 | | |
| | 5,500 | 5,500 | 6,000 | 6,000 | | |
| **P02- Dist. #2 (Dean Street)** | | | | | | |
| 7110.2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | |
| 7110.4600 Contractual Expense | 9,775 | 9,170 | 10,000 | 10,000 | | |
| | 9,775 | 9,170 | 10,000 | 10,000 | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 0 | | Not using fund balance, though high, this park saves for periodic infrastructure upgrades/repairs |
| 1001.00 Real Property Taxes | 9,000 | 10,599 | 10,000 | 10,000 | | |
| | 9,000 | 10,599 | 10,000 | 10,000 | | |
| **P03- Dist. #3 (Orchard Park)** | | | | | | |
| 7110.4265 Property Taxes | 0 | 400 | 0 | 0 | | |
| 7110.4600 Contractual Expense | 0 | 0 | 0 | 0 | | |
| 9901.9000 Transfer to General Fund | 10,500 | 10,500 | 10,500 | 10,500 | | |
| | 10,500 | 10,900 | 10,500 | 10,500 | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 10,500 | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| 1001.00 Real Property Taxes | 10,500 | 10,900 | 10,500 | 0 | | | |
| | 10,500 | 10,900 | 10,500 | 10,500 | | | |
| **P09- Dist. #9 (Avon Crest North)** | | | | | | | |
| 7110.4600 Contractual Expense | 0 | 0 | 0 | 0 | | | |
| 9901.9000 Transfer to General Fund | 7,055 | 7,055 | 7,055 | 7,055 | | | |
| | 7,055 | 7,055 | 7,055 | 7,055 | | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 7,055 | | | |
| 1001.00 Real Property Taxes | 7,055 | 7,055 | 7,055 | 0 | | | |
| | 7,055 | 7,055 | 7,055 | 7,055 | | | |
| **P10- Dist. #10 (Avon Crest West)** | | | | | | | |
| 7110.4600 Contractual Expense | 0 | 0 | 0 | 0 | | | |
| 9901.9000 Transfer to General Fund | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 0 | | | |
| 1001.00 Real Property Taxes | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| **P11- Dist. #11 (Rosendale Sec. 15)** | | | | | | | |
| 7110.4600 Contractual Expense | 0 | 0 | 0 | 0 | | | |
| 9901.9000 Transfer to General Fund | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 0 | | | |
| 1001.00 Real Property Taxes | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| **P12- Dist. #12 (Mohawk Trails)** | | | | | | | |
| 7110.2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| 7110.4600 Contractual Expense | 0 | 0 | 0 | 0 | | | |
| 9901.9000 Transfer to General Fund | 532 | 532 | 532 | 532 | | | |
| | 532 | 532 | 532 | 532 | | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 0 | | | |
| 1001.00 Real Property Taxes | 532 | 532 | 532 | 532 | | | |
| | 532 | 532 | 532 | 532 | | | |
| **P13 - Dist. #13 (Floral Acres)** | | | | | | | |
| 7110.4600 Contractual Expense | 0 | 0 | 0 | 0 | | | |
| 9901.9000 Transfer to General Fund | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| 599.00 Appropriated Fund Balance | 0 | 0 | 0 | 0 | | | |
| 1001.00 Real Property Taxes | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| | 3,795 | 3,795 | 3,795 | 3,795 | | | |
| **Total Real Property Tax** | **43,972** | **45,971** | **45,472** | **21,917** | **-23,555** | **-51.80%** | |
| **Total Transfer to General Fund** | **29,472** | **29,472** | **29,472** | **29,472** | **0** | **0.00%** | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 INITIAL | +/- $ | | |
| **S01-1930.4000 JUDGEMENTS AND CLAIMS** | 0 | 0 | 0 | 0 | | | |
| S01-1940.2000 PURCHASE OF LAND | 0 | 0 | 0 | 0 | | | |

**SEWER DISTRICT NO. 1 FUND 2026 ADOPTED BUDGET APPROPRIATIONS**

**APPROPRIATIONS**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| **S01-8110 ADMINISTRATION** | | | | | | | |
| .1000 Administration | 121,792 | 126,270 | 133,862 | 160,822 | | | Adjusted allocations |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4060 Training & Memberships | 106 | 0 | 200 | 200 | | | |
| .4120 Misc. Field/Office Supplies | 331 | 633 | 800 | 650 | | | |
| .4250 Telephone & Communications | 187 | 219 | 300 | 250 | | | |
| .4260 Utility Fees | 113 | 551 | 1,000 | 500 | | | |
| .4350 Utility Bill postage | 0 | 1,925 | 2,500 | 3,900 | | | |
| .4400 Computer Services | 1,841 | 3,599 | 2,100 | 4,500 | | | Billing Software upgrade |
| .4600 Miscellaneous & Contractual | 549 | 2,631 | 4,700 | 4,000 | | | Anticipate decrease with printing RFP |
| **TOTAL** | 124,920 | 135,828 | 145,462 | 174,822 | **29,361** | **20.18%** | |
| **S01-8120 COLLECTION SYSTEMS** | | | | | | | |
| .1000 Sewer Maintenance Crew | 108,056 | 111,735 | 130,186 | 138,712 | | | |
| .1100 Overtime | 11,913 | 21,218 | 20,000 | 20,000 | | | |
| .1400 Seasonal Laborers | 964 | 0 | 1,000 | 1,000 | | | |
| .2000 Equipment/Capital Outlay | 136,456 | 32,293 | 68,171 | 20,000 | | | Slip lining and/or work on Fillmore Pump; No new vehicles in 2026 |
| .4008 Clothing & Safety Equipment | 1,436 | 1,262 | 2,000 | 2,000 | | | |
| .4060 Training & Memberships | 660 | 296 | 800 | 600 | | | |
| .4120 Misc. Field/Office Supplies | 17,615 | 11,450 | 12,000 | 12,000 | | | |
| .4130 Equipment Repairs | 465 | 8,581 | 6,000 | 4,500 | | | |
| .4132 Equipment Maintenance | 1,278 | 6,153 | 2,000 | 2,000 | | | |
| .4136 Vehicle Maint. & Repairs | 10,267 | 5,480 | 7,000 | 6,000 | | | |
| .4145 Vehicle & Equip. Diesel | 2,170 | 395 | 2,500 | 900 | | | |
| .4150 Vehicle & Equip. Gasoline | 4,611 | 3,503 | 5,000 | 5,000 | | | |
| .4155 Building & Grounds Maintenanc | 540 | 1,038 | 1,500 | 1,500 | | | |
| .4160 Sand & Gravel | 245 | 0 | 500 | 500 | | | |
| .4210 Heating Fuel | 1,005 | 1,281 | 1,000 | 1,000 | | | |
| .4220 Electricity | 3,454 | 3,868 | 3,500 | 3,500 | | | |
| .4250 Telephone & Communications | 1,413 | 1,415 | 2,502 | 2,500 | | | |
| .4300 Insurance | 11,317 | 12,807 | 12,155 | 14,665 | | | |
| .4415 Asphalt | 0 | 126 | 500 | 500 | | | |
| .4600 Miscellaneous & Contractual | 1,076 | 44,043 | 2,000 | 4,000 | | | |
| **TOTAL** | 314,939 | 266,943 | 280,314 | 240,877 | **-39,437** | **-14.07%** | |
| **S01-8130 TREATMENT & DISPOSAL** | | | | | | | |
| .4260 Water Rents | 0 | 559 | 600 | 600 | | | |
| .4450 City Connections | 653,867 | 1,028,178 | 733,547 | 762,889 | | | Contracted increase with City |
| .4600 Miscellaneous & Contractual | 0 | 0 | 50 | 50 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| **TOTAL** | 653,867 | 1,028,737 | 734,197 | 763,539 | **29,342** | **4.00%** | |
| | | | | | | | |
| **S01- EMPLOYEE BENEFITS** | | | | | | | |
| 9010.8000 State Retirement | 28,790 | 34,554 | 43,000 | 51,600 | | | |
| 9030.8000 Social Security | 21,165 | 19,123 | 20,000 | 22,500 | | | |
| 9040.8000 Workers Compensation | 2,736 | 9,698 | 6,700 | 6,700 | | | |
| 9050.8000 Unemployment Ins. | 0 | 0 | 500 | 500 | | | |
| 9055.8000 Disability Insurance | 330 | 568 | 1,000 | 1,000 | | | |
| 9060.8000 Health Insurance | 66,408 | 43,449 | 62,750 | 75,300 | | | 20% Increase in 2026 |
| 9060.8050 Retiree Health Insurance | 0 | 13,808 | 15,000 | 27,750 | | | |
| 9065.8000 Dental Insurance | 2,394 | 2,056 | 4,000 | 3,000 | | | |
| 9070.8000 Vision Insurance | 801 | 330 | 1,000 | 1,000 | | | |
| 9089.8000 Vacation Exchange | 343 | 1,000 | 1,000 | 1,000 | | | |
| 9089.8100 Employee Assistance | 129 | 122 | 150 | 150 | | | |
| **Total** | 123,095 | 124,708 | 155,100 | 190,500 | **35,400** | **22.82%** | |
| | | | | | | | |
| **S01 - SERIAL BONDS** | | | | | | | |
| 9710.6000 Principal | 102,621 | 87,584 | 88,895 | 86,906 | | | |
| 9710.7000 Interest | 47,982 | 45,914 | 44,140 | 42,369 | | | |
| **TOTAL** | 150,603 | 133,498 | 133,035 | 129,275 | **-3,760** | **-2.83%** | |
| | | | | | | | |
| **S01-DEBT SERVICE** | | | | | | | |
| 9730.6000 BAN - Principal | 4,333 | 83,739 | 641 | 33,002 | | | |
| 9730.7000 BAN - Interest | 922 | 10,533 | 57 | 1,320 | | | |
| **TOTAL** | 5,255 | 94,272 | 698 | 34,322 | **49** | **7.04%** | |
| | | | | | | | |
| **S01- INTERFUND TRANSFERS TO:** | | | | | | | |
| 9901.9020 Highway Fund | 0 | 0 | 0 | 0 | | | |
| 9901.9100 Sewer District #6 | 0 | 0 | 0 | 0 | | | |
| 9902.9000 Risk Retention Fund | 0 | 0 | 0 | 0 | | | |
| 9950.9000 Capital Projects Fund | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 0 | 0 | - | - | **0** | | |
| | | | | | | | |
| **PROVISION FOR RESERVES** | 0 | 0 | 0 | 0 | | | |
| | | | | | | | |
| **TOTAL APPROPRIATIONS** | 1,372,680 | 1,783,987 | 1,448,805 | 1,533,335 | **84,530** | **5.83%** | |

**SEWER DISTRICT NO. 1 FUND 2026 ADOPTED BUDGET REVENUES**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 INITIAL | +/- $ | Comments |
|---|---|---|---|---|---|---|
| **ESTIMATED REVENUES** | | | | | | |
| S0110- Real Property Tax Items | | | | | | |
| 1030.00 Property Taxes (Units) | 220,860 | 220,965 | 133,733 | - | | No Property Tax Debt Service in 2026 (fund balance to cover) |
| 1030.10 Property Taxes (Reserves) | - | - | - | - | | |
| 1030.00 Property Taxes (Footage) | - | - | - | - | | |
| TOTAL | 220,860 | 220,965 | 133,733 | - | | |
| | - | - | - | - | | |
| 2120.00 Sewer Rents | 12,000 | 1,230,083 | 1,231,959 | 1,492,472 | | |
| 2122.00 Permit Fees | 2,700 | 3,900 | 2,500 | 2,500 | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| 2401 00 Interest Earnings | 80,331 | 43,095 | 35,363 | 35,363 | | | |
| 2650.00 Sale of Scrap | 245 | 248 | 300 | 300 | | | |
| 2665.00 Sale of Equipment | - | - | 42,250 | - | | | |
| 2680.00 Insurance Recoveries | 438 | - | 200 | 200 | | | |
| 2680.02 Wage Reimbursement | 2,538 | 263 | 1,000 | 1,000 | | | |
| 2701.00 Refund of Prior Years Exp. | 371 | 1,362 | 1,000 | 1,000 | | | |
| 2710.00 Premium on Obligations | 614 | 322 | 500 | 500 | | | |
| 2770.00 Other Misc. Revenues | - | 327 | - | - | | | |
| 4489.00 Federal Aid (ARPA) | - | - | - | - | | | |
| 5031.01 Transfer From Capital Fund | - | 1 | - | - | | | |
| **TOTAL NON-PROP. TAX REV.** | 99,237 | 1,279,601 | 1,315,072 | 1,533,335 | 35,471.43 | 3% | |
| **TOTAL REVENUES** | 320,097 | 1,500,566 | 1,448,805 | 1,533,335 | 84,530 | 6% | |
| **APPROPRIATED FUND BALANCE** | - | - | - | 163,597 | | | Fund Balance is at 50% of appropriations, will bring to approx 40%. Policy is 25%-50% |
| **TOTAL REV. AND APPROP. FUND BALANCE** | 320,097 | 1,500,566 | 1,448,805 | 1,696,932 | 248,127 | 17% | |

| UTILITY BILL | Base | Base | Rate |
|---|---|---|---|
| RESIDENTIAL | | TBD | |
| COMMERCIAL | | | |

**SEWER DISTRICT NO. 6 FUND 2026 ADOPTED BUDGET APPROPRIATIONS**

| APPROPRIATIONS | 2023 ACTUAL | 2024 ADOPTED | 2025 REVISED | 2026 INITIAL | +/- $ | | |
|---|---|---|---|---|---|---|---|
| **S06-1930.4000 JUDGEMENTS AND CLAIMS** | 0 | 0 | 0 | 0 | | | |
| **S06-1940.2000 PURCHASE OF LAND** | 0 | 0 | 0 | 0 | | | |
| **S06-6292.4600 JOB TRAINING & SERVICES** | 0 | 0 | 0 | 0 | | | |
| **S06-8110 ADMINISTRATION** | | | | | | | |
| .1000 Administration | 298,949 | 312,864 | 328,359 | 423,986 | **95,628** | **29.12%** | Updated salary allocations |
| .2000 Equipment/Capital Outlay | 0 | 0 | 0 | 0 | | | |
| .4026 Legal Fees | 0 | 0 | 0 | 0 | | | |
| .4060 Training & Memberships | 248 | 0 | 300 | 300 | | | |
| .4120 Misc. Field/Office Supplies | 1,100 | 1,474 | 1,600 | 1,600 | | | |
| .4250 Telephone & Communications | 443 | 495 | 600 | 600 | | | |
| .4260 Utility Fees | 2,860 | 14,527 | 17,000 | 15,000 | | | |
| .4350 Postage and Handling | 2,837 | 5,363 | 5,000 | 3,675 | | | |
| .4400 Computer Services | 11,523 | 12,251 | 13,300 | 21,500 | | | Updating billing software, budgeting on high side for transition year |
| .4600 Miscellaneous & Contractual | 2,881 | 6,110 | 9,000 | 7,000 | | | Anticipate decrease with printing RFP |
| **TOTAL** | 320,841 | 353,083 | 375,159 | 473,661 | **98,503** | **26.26%** | |

**S06-8120 COLLECTION SYSTEMS**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .1000 Sewer Maintenance Crew | 245,281 | 239,473 | 303,767 | 281,371 | | | Updated salary allocations |
| .1100 Overtime | 43,963 | 49,508 | 50,000 | 50,000 | | | |
| .1400 Seasonal Laborers | 2,249 | 3,500 | 3,000 | 3,000 | | | |
| .2000 Equipment/Capital Outlay | 198,255 | 53,602 | 90,842 | 60,000 | | | Planned work on sewer pump stations |
| .4008 Clothing & Safety Equipment | 3,254 | 2,484 | 4,000 | 4,000 | | | |
| .4020 Permit Fees | 0 | 200 | 200 | 200 | | | |
| .4060 Training & Memberships | 851 | 840 | 1,000 | 1,000 | | | |
| .4120 Misc. Field/Office Supplies | 62,875 | 55,916 | 45,350 | 47,000 | | | |
| .4130 Equipment Repairs | 3,994 | 18,650 | 20,000 | 20,000 | | | |
| .4132 Equipment Maintenance | 3,056 | 6,749 | 3,000 | 6,000 | | | |
| .4136 Vehicle Maint. & Repairs | 24,023 | 12,694 | 15,000 | 13,000 | | | |
| .4138 Equipment Maintenance | 0 | 0 | 3,000 | 0 | | | |
| .4145 Vehicle & Equip. Diesel | 4,097 | 2,698 | 5,500 | 4,000 | | | |
| .4150 Vehicle & Equip. Gasoline | 11,460 | 8,629 | 12,000 | 11,000 | | | |
| .4155 Building & Grounds Maintenance | 1,249 | 2,766 | 3,500 | 3,500 | | | |
| .4160 Sand & Gravel | 1,481 | 0 | 2,000 | 1,000 | | | |
| .4210 Heating Fuel | 4,752 | 5,184 | 5,500 | 5,500 | | | |
| .4220 Electricity | 37,858 | 51,848 | 57,000 | 55,000 | | | |
| .4250 Telephone & Communications | 3,138 | 2,858 | 4,500 | 4,000 | | | |
| .4300 Insurance | 13,630 | 6,524 | 6,120 | 6,640 | | | |
| .4400 Computer Services | 0 | 0 | 0 | 0 | | | |
| .4415 Asphalt | 694 | 55 | 900 | 900 | | | |
| .4600 Miscellaneous & Contractual | 29,678 | 31,589 | 20,000 | 18,000 | | | |
| **TOTAL** | 695,840 | 555,767 | 656,179 | 595,111 | **-61,068** | **-9.31%** | |
| **S06-8130 TREATMENT & DISPOSAL** | | | | | | | |
| .1000 Personal Services - Operations | 278,242 | 344,807 | 349,417 | 275,524 | | | Updated salary allocations |
| .1100 Overtime | 13,235 | 13,269 | 13,000 | 13,000 | | | |
| .1400 Seasonal Laborers | 0 | 0 | 5,000 | 5,000 | | | |
| .2000 Equipment/Capital Outlay | 86,151 | 106,780 | 80,000 | 111,738 | | | Security cameras and other WWTP equipment updates |
| .4008 Clothing & Safety Equipment | 1,660 | 2,252 | 3,000 | 3,000 | | | |
| .4020 Permit Fees | 8,710 | 8,210 | 8,710 | 8,710 | | | |
| .4060 Training & Memberships | 4,387 | 541 | 5,000 | 5,000 | | | |
| .4114 Chlorine & Chemicals | 46,294 | 70,563 | 55,000 | 60,000 | | | |
| .4115 Laboratory | 13,841 | 55,385 | 35,000 | 40,000 | | | Additional testing for DEC pilot new Chobani material 2026 |
| .4120 Misc. Field/Office Supplies | 26,261 | 42,956 | 18,000 | 18,000 | | | |
| .4130 Equipment Repairs | 44,253 | 65,233 | 188,150 | 100,000 | | | |
| .4132 Equipment Maintenance | 10,670 | 11,310 | 15,000 | 12,000 | | | |
| .4134 Equipment Maint. Contracts | 723 | 4,716 | 10,000 | 10,000 | | | |
| .4136 Vehicle Maint. & Repairs | 10,873 | 14,393 | 15,000 | 11,000 | | | |
| .4145 Vehicle & Equip. Diesel | 3,399 | 3,192 | 2,400 | 2,400 | | | |
| .4150 Vehicle & Equip. Gasoline | 2,050 | 1,663 | 2,200 | 1,800 | | | |
| .4155 Building & Grounds Maintenance | 5,741 | 16,200 | 8,032 | 10,000 | | | |
| .4210 Heating Fuel | 30,409 | 27,501 | 35,000 | 30,000 | | | Scrubber repaired, should see drop |
| .4220 Electricity | 143,888 | 146,627 | 150,000 | 135,000 | | | |
| .4250 Telephone | 2,562 | 3,472 | 3,650 | 3,700 | | | |
| .4260 Water Rents | 0 | 18,837 | 0 | 0 | | | |
| .4300 Insurance | 33,912 | 51,359 | 55,725 | 55,650 | | | |
| .4450 Payments to Other Gov'ts. | 42,642 | 46,782 | 44,000 | 48,000 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .4520 Engineering Services | 6,635 | 5,112 | 1,860 | 10,000 | | | Barton & LoGuidice Additional testing for DEC pilot new Chobani material 2026 |
| .4600 Miscellaneous & Contractual | 37,918 | 2,626 | 30,000 | 5,000 | | | |
| .4650 Sludge Disposal | 65,761 | 64,626 | 105,000 | 70,000 | | | Should be decreasing b/c of repair to dryer in 2025 |
| **TOTAL** | 920,215 | 1,128,411 | 1,238,144 | 1,044,522 | **-193,622** | **-15.64%** | |
| **S06- EMPLOYEE BENEFITS** | | | | | | | |
| 9010.8000 State Retirement | 100,109 | 126,077 | 134,000 | 160,800 | | | Updated salary allocations |
| 9030.8000 Social Security | 66,846 | 71,027 | 80,000 | 80,000 | | | |
| 9040.8000 Workers Compensation | 30,644 | 29,094 | 30,150 | 30,150 | | | |
| 9050.8000 Unemployment Ins. | 0 | 0 | 4,000 | 4,000 | | | |
| 9055.8000 Disability Insurance | 1,152 | 1,280 | 1,000 | 1,000 | | | |
| 9060.8000 Health Insurance | 205,790 | 149,517 | 203,301 | 244,000 | | | 20% Increase |
| 9060.8050 Retiree Health Insurance | 0 | 48,909 | 49,325 | 71,776 | | | |
| 9065.8000 Dental Insurance | 7,102 | 10,446 | 10,000 | 11,675 | | | |
| 9070.8000 Vision Insurance | 2,879 | 2,946 | 4,000 | 3,000 | | | |
| 9089.8000 Vacation Exchange | 800 | 0 | 1,000 | 1,000 | | | |
| 9089.8100 Employee Assistance | 459 | 481 | 500 | 500 | | | |
| **TOTAL** | 415,781 | 439,777 | 517,276 | 607,901 | **90,625** | **17.52%** | |
| **S06 - SERIAL BONDS** | | | | | | | |
| 9710.6000 Principal | 1,014,846 | 968,618 | 983,097 | 992,322 | | | |
| 9710.7000 Interest | 920,174 | 888,682 | 857,953 | 826,765 | | | |
| **TOTAL** | 1,935,020 | 1,857,300 | 1,841,050 | 1,819,087 | **-16,250** | **-0.84%** | |
| **S06- BOND ANTICIPATION NOTES** | | | | | | | |
| 9730.6000 Principal | 14,334 | 252,221 | 4,894 | 94,472 | | | Paying off BAN (Short term debt) |
| 9730.7000 Interest | 3,057 | 31,807 | 431 | 3,779 | | | |
| **TOTAL** | 17,391 | 284,028 | 5,325 | 98,251 | **92,926** | **1745.09%** | |
| **S06- INTERFUND TRANSFERS TO:** | | | | | | | |
| 9950.9000 Capital Projects Fund | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 0 | 0 | 0 | 0 | | | |
| **PROVISION FOR RESERVES** | 0 | 0 | 0 | 100,000 | | | Replacing $88K used last year, adding small amount |
| **TOTAL APPROPRIATIONS** | 4,305,088 | 4,618,366 | 4,633,133 | 4,738,534 | **105,401** | **2.27%** | |

**SEWER DISTRICT NO. 6 FUND 2026 ADOPTED BUDGET REVENUES**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVSED | 2026 PRELIM | +/- $ | | |
|---|---|---|---|---|---|---|---|
| **S06- ESTIMATED REVENUES** | | | | | | | |
| 1030.00 Property Taxes (Units) | 1,954,697 | 2,123,626 | 1,846,375 | 1,617,339 | | | Amount on Property Tax Bill |
| 1030.10 Property Taxes (Reserves) | 0 | 0 | 0 | 0 | | | |
| 1030.00 Property Taxes (Footage) | 0 | 0 | 0 | 0 | | | |
| **TOTAL PROPERTY TAX REVENUE** | 1,954,697.00 | 2,123,626.00 | 1,846,375.00 | 1,617,338.62 | **-229,036** | **-14.16%** | |
| 2120.00 Sewer Rents | 1,961,667 | 2,332,523 | 2,468,159 | 2,727,147 | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| 2122.00 Permit Fees | 9,150 | 7,250 | 6,000 | 6,000 | | | |
| 2148.00 Interest and Penalties | 18,525 | 8,006 | 12,000 | 12,000 | | | |
| 2374.00 Services to Other Governmen | 5,523 | 7,018 | 5,500 | 5,500 | | | |
| 2401.00 Interest Earned | 64,557 | 63,330 | 115,548 | 115,548 | | | |
| 2401.20 Interest Earned Capital Reser | 41,772 | 45,217 | 0 | 0 | | | Included in amount above |
| 2650.00 Sale of Scrap | 3,753 | 536 | 500 | 500 | | | |
| 2665.00 Sale of Equipment | 0 | 0 | 62,050 | 500 | | | |
| 2680.00 Insurance Recoveries | 5,300 | 207 | 1,000 | 1,000 | | | |
| 2680.02 Wage Reimbursement | 6,446 | 3,021 | 3,000 | 3,000 | | | |
| 2701.00 Refund of Prior Years Exp. | 1,176 | 4,914 | 0 | 0 | | | |
| 2710.00 Premium on Obligations | 1,839 | 951 | 0 | 0 | | | |
| 2770.00 Miscellaneous | 0 | 1,264 | 0 | 0 | | | |
| 2770.11 Septage Fees (ESG) | 8,932 | 54,058 | 108,000 | 250,000 | | | Increase realized in 2025, increasing contracts in 2026 |
| 2770.25 Miscellaneous Trunk Charges | 37,500 | 0 | 5,000 | 0 | | | |
| 4489.00.00 Federal Aid (ARPA) | 0 | 0 | 0 | 0 | | | |
| 5031.00 Transfer From Sewer District ; | 0 | 0 | 0 | 0 | | | |
| 5031.09 Trans. From Capital Fund | 0 | 0 | 0 | 0 | | | |
| TOTAL NON-PROP. TAX REVENUE | 2,166,141 | 2,528,295 | 2,786,758 | 3,121,195 | **334,437** | **12.00%** | |
| **TOTAL REVENUE** | 4,120,838 | 4,651,921 | 4,633,133 | 4,738,534 | **105,401** | **2.27%** | |
| **APPROPRIATED FUND BALANCE** | 0 | 0 | 0 | 300,000 | | | Towards Property Tax Bill Debt Service; leaves FB within policy, conservative est. 28% |
| **TOTAL REV. AND APPROP. FUND BALANCE** | 4,120,838 | 4,651,921 | 4,633,133 | 5,038,534 | **405,401** | **8.75%** | |

| UTILITY BILL | Base | Base | Rate |
|---|---|---|---|
| RESIDENTIAL | TBD | | |
| COMMERCIAL | | | |

**WATER DISTRICT NO. 1 FUND 2026 ADOPTED BUDGET APPROPRIATIONS**

| APPROPRIATIONS | 2023 ACTUAL | 2024 ADOPTED | 2025 INITIAL | 2025 INITIAL | +/- $ | Comments |
|---|---|---|---|---|---|---|
| **W01-1930.4000 JUDGEMENTS AND CLAIMS** | 0 | 0 | $ - | | | |
| **W01-8310 ADMINISTRATION** | | | | | | |
| .1000 Administration | 410,385 | 428,031 | 450,808 | 249,907 | | Updated salary allocations |
| .1100 Personal Services | 57,805 | 59,554 | 66,633 | 67,274 | | |
| .4020 Permit Fees | 100 | 0 | 500 | 500 | | |
| .4026 Legal Services | 0 | 0 | 0 | 0 | | |
| .4060 Training & Memberships | 2,192 | 1,967 | 2,500 | 2,500 | | |
| .4120 Misc. Field/Office Supplies | 1,113 | 2,108 | 1,500 | 1,500 | | |
| .4250 Telephone | 624 | 641 | 800 | 800 | | |
| .4260 Utility Rents | 292 | 429 | 1,000 | 1,000 | | |
| .4350 Utility Bill Postage | 5,718 | 6,463 | 6,000 | 6,000 | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .4400 Computer Services | 13,687 | 12,548 | 20,000 | 21,000 | | | |
| .4600 Miscellaneous & Contractual | 5,116 | 7,433 | 10,000 | 8,500 | | | Anticipated decrease with RFP |
| **TOTAL** | 497,034 | 519,175 | 559,741 | 358,981 | **-200,760** | **-35.87%** | |
| | | | | | | | |
| **W01-8320 SOURCE OF SUPPLY** | | | | | | | |
| .1000 Plant Operators | 196,479 | 236,871 | 224,046 | 264,534 | | | Updated salary allocations |
| .1100 Overtime | 20,132 | 15,834 | 20,000 | 20,000 | | | |
| .1200 Seasonal help | 0 | 10,000 | 0 | 2,000 | | | |
| .2000 Capital Outlay | 258 | 2,213 | 71,470 | 84,500 | | | Well redevelopment for accessing more Niskayuna water and replacing unused wells, an effort to reduce Schenectady City spend on Water contract; security cameras for Water Treatment plant |
| .4008 Clothing & Safety Equipment | 1,364 | 1,234 | 1,500 | 1,500 | | | |
| .4060 Training & Memberships | 544 | 899 | 1,500 | 1,500 | | | |
| .4120 Misc. Field/Office Supplies | 7,324 | 4,962 | 5,539 | 5,500 | | | |
| .4130 Equipment Repairs | 1,202 | 4,830 | 18,365 | 6,000 | | | |
| .4132 Equipment Maintenance | 2,164 | 4,646 | 5,000 | 5,000 | | | |
| .4134 Equipment Maint. Contracts | 2,115 | 2,235 | 3,000 | 3,000 | | | |
| .4136 Vehicle Maintenance & Repairs | 1,056 | 1,075 | 2,000 | 1,500 | | | |
| .4145 Vehicle & Equip. Diesel | 3,136 | 913 | 3,000 | 1,000 | | | |
| .4150 Vehicle & Equip. Gasoline | 3,116 | 2,508 | 3,000 | 2,000 | | | |
| .4155 Building & Grounds Maintenanc | 5,670 | 6,420 | 5,000 | 4,500 | | | |
| .4210 Heating Fuel | 1,034 | 765 | 1,200 | 1,200 | | | |
| .4220 Electricity | 42,438 | 136,415 | 172,500 | 160,000 | | | |
| .4250 Telephone | 3,506 | 4,158 | 5,150 | 5,000 | | | |
| .4300 Insurance | 54,306 | 59,900 | 59,189 | 73,500 | | | |
| .4450 Payment to City | 1,083,403 | 2,005,166 | 1,155,000 | 1,201,200 | | | |
| .4600 Miscellaneous & Contractual | 29,484 | 51,521 | 23,135 | 30,000 | | | |
| **TOTAL** | 1,458,733 | 2,552,564 | 1,779,594 | 1,873,434 | **93,840** | **5.27%** | |
| | | | | | | | |
| **W01-8330 PURIFICATION** | | | | | | | |
| .4114 Chlorine & Chemicals | 39,577 | 42,288 | 55,000 | 60,000 | | | |
| .4115 Laboratory | 20,899 | 20,539 | 30,000 | 25,000 | | | |
| .4130 Equipment Repairs | 3,147 | 2,144 | 5,000 | 4,000 | | | |
| .4600 Miscellaneous & Contractual | 207 | 43 | 500 | 500 | | | |
| **TOTAL** | 63,829 | 65,015 | 90,500 | 89,500 | **-1,000** | **-1.10%** | |
| | | | | | | | |
| **W01-8340 TRANSMISSION & DISTRIBUTION** | | | | | | | |
| .1000 Water Maintenance Crew | 350,605 | 342,537 | 433,954 | 482,280 | **48,327** | **11.14%** | Updated salary allocations |
| .1100 Overtime | 62,800 | 72,720 | 65,000 | 65,000 | | | |
| .1400 Personal Services - Seasonal | 3,259 | 2,880 | 4,000 | 4,000 | | | |
| .2000 Equipment | 144,849 | 88,961 | 692,686 | 200,000 | | | Water main work, budgeting low until we hear from FASTNY funds through Metroplex. May need to increase if the funds do not come to fruition |
| .4008 Clothing & Safety Equipment | 455 | 3,055 | 5,000 | 5,000 | | | |
| .4050 Joint Water Project | 32,846 | 35,887 | 36,055 | 60,000 | | | $2K offset from City Contribution |
| .4060 Training & Memberships | 952 | 830 | 1,000 | 1,000 | | | |
| .4120 Misc. Field/Office Supplies | 109,644 | 115,787 | 95,000 | 100,000 | | | Supplies used in the field for main breaks |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| .4130 Equipment Repairs | 6,285 | 13,425 | 17,000 | 17,000 | | | |
| .4132 Equipment Maintenance | 4,349 | 3,975 | 4,500 | 4,000 | | | |
| .4136 Vehicle Maintenance & Repairs | 35,180 | 22,782 | 30,000 | 25,000 | | | |
| .4145 Vehicle & Equip. Diesel | 18,113 | 14,979 | 20,000 | 18,000 | | | |
| .4150 Vehicle & Equip. Gasoline | 15,051 | 11,880 | 15,000 | 13,000 | | | |
| .4155 Building & Grounds Maintenance | 1,810 | 3,772 | 5,000 | 5,000 | | | |
| .4160 Sand & Gravel | 31,299 | 21,259 | 30,000 | 30,000 | | | |
| .4210 Heating Fuel | 2,270 | 2,493 | 3,000 | 3,000 | | | |
| .4220 Electricity | 5,332 | 6,503 | 7,000 | 7,000 | | | |
| .4250 Telephone | 4,606 | 4,299 | 5,006 | 5,000 | | | |
| .4300 Insurance | 0 | 0 | 0 | 0 | | | |
| .4415 Asphalt | 22,134 | 15,279 | 25,000 | 25,000 | | | |
| .4600 Miscellaneous & Contractual | 46,177 | 135,857 | 50,000 | 80,000 | | | Will not be using 2025 funds, $50K will roll to |
| .4660 In House Meters | 91,225 | 224,995 | 216,000 | 225,000 | | | 3 year project to replace all town meters during cost savings period - 1600 each year 2024,25,26 |
| .4670 New Build Meters | 8,775 | 24,940 | 25,000 | 25,000 | | | Offset by revenue line (W01-2655.00) at $300/meter |
| **TOTAL** | 998,017 | 1,169,095 | 1,785,200 | 1,399,280 | **-385,920** | **-21.62%** | |
| **W01- EMPLOYEE BENEFITS** | | | | | | | |
| 9010.8000 State Retirement | 130,678 | 145,568 | 168,000 | 201,600 | | | |
| 9030.8000 Social Security | 85,524 | 87,467 | 97,000 | 97,000 | | | |
| 9040.8000 Workers Compensation | 28,092 | 35,559 | 36,850 | 36,850 | | | |
| 9050.8000 Unemployment Insurance | 0 | 0 | 3,000 | 3,000 | | | |
| 9055.8000 Disability Insurance | 1,429 | 1,172 | 3,500 | 3,500 | | | |
| 9060.8000 Health Insurance | 299,707 | 179,301 | 313,275 | 221,322 | | | 20% increase in '26 |
| 9060.8050 Retiree Health Insurance | 0 | 0 | 0 | 106,340 | | | |
| 9065.8000 Dental Insurance | 13,086 | 9,952 | 15,000 | 15,000 | | | |
| 9070.8000 Vision Insurance | 3,536 | 3,343 | 4,500 | 4,500 | | | |
| 9089.8000 Vacation Exchange | 1,143 | 0 | 2,000 | 2,000 | | | |
| 9089.8100 Employee Assistance | 571 | 559 | 650 | 650 | | | |
| **TOTAL** | 563,766 | 462,920 | 643,775 | 691,762 | **47,987** | **7.45%** | |
| **W01 - SERIAL BONDS** | | | | | | | |
| 9710.6000 Principal | 676,934 | 238,218 | 243,462 | 244,668 | | | |
| 9710.7000 Interest | 219,006 | 202,880 | 195,469 | 187,931 | | | |
| **TOTAL** | 895,939 | 441,098 | 438,931 | 432,598 | **-6,333** | **-1.44%** | |
| **W01- BOND ANTICIPATION NOTES** | | | | | | | |
| 9730.6000 Principal | 66,264 | 547,784 | 850,692 | 1,120,709 | | | Paying off BAN (Short term debt) |
| 9730.7000 Interest | 24,917 | 68,966 | 74,881 | 44,828 | | | |
| **TOTAL** | 91,181 | 616,750 | 925,573 | 1,165,537 | **239,964** | **25.93%** | |
| **W01- INTERFUND LOANS** | | | | | | | |
| 9795.7000 Interest | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 0 | 0 | 0 | 0 | | | |
| **W01- INTERFUND TRANSFERS TO:** | | | | | | | |
| 9901.9020 Highway Fund | | | | | | | |

| | 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|---|
| 9902.9000 Risk Retention Fund | 0 | 0 | 0 | 0 | | | |
| .9950.9000 Capital Fund | 0 | 0 | 0 | 0 | | | |
| **TOTAL** | 0 | 0 | 0 | 0 | | | |
| **PROVISION FOR RESERVES** | 0 | 0 | $ 400,000 | $ 700,000 | | | Build Reserves toward water tank rehab |
| **TOTAL APPROPRIATIONS** | 4,568,500 | 6,440,617 | 6,623,314 | 6,711,093 | **87,779** | **1.33%** | |

**WATER DISTRICT NO. 1 FUND 2026 PRELIMINARY BUDGET REVENUES**

| | 2023 ACTUAL | 2024 ACTUAL | 2025 INITIAL | 2026 INITIAL | +/- $ | | |
|---|---|---|---|---|---|---|---|
| **W0100- ESTIMATED REVENUES** | | | | | | | |
| 1030.00 Property Taxes (Units) | 987,152 | 1,083,212 | 1,364,504 | 898,136 | | | Debt service allocated to property tax bill |
| 1030.10 Property Taxes (Reserves) | 0 | 0 | 0 | 0 | | | |
| 1030.00 Property Taxes (Footage) | 0 | 0 | 0 | 0 | | | |
| **TOTAL PROPERTY TAX REV.** | 987,152 | 1,083,212 | 1,364,504 | 898,136 | **-466,368** | **-34.18%** | |
| 2140.00 Water Rents | 3,163,028 | 3,848,975 | 4,834,006 | 5,388,153 | **554,148** | **11.46%** | |
| 2144.00 Permit Fees-Meters | 13,550 | 12,850 | 12,000 | 12,000 | | | |
| 2144.10 Water Service Charge | 300 | 60 | 1,000 | 1,000 | | | |
| 2148.00 Penalties-Water Rents | 52,650 | 15,392 | 25,000 | 25,000 | | | |
| 2378.00 Joint Project Reimbursement | 0 | 0 | 2,000 | 2,000 | | | |
| 2401.00 Interest Earnings | 121,941 | 148,335 | 180,000 | 180,000 | | | Includes line below |
| 2401.20 Interest Earnings Capital Rese | 29,783 | 29,706 | 0 | 0 | | | |
| 2440.00 Sub-rental of Facilities | 99,963 | 129,029 | 113,304 | 113,304 | | | |
| 2650.00 Sale of Scrap | 818 | 3,311 | 1,000 | 1,000 | | | |
| 2655.00 Other Sales - Water Meters | 8,550 | 15,800 | 25,000 | 25,000 | | | Revenue offset by W01 8340.4670 In House Meters |
| 2665.00 Sale of Equipment | 0 | 0 | 32,500 | 32,500 | | | |
| 2680.00 Insurance Recoveries | 7,610 | 1,130 | 2,000 | 2,000 | | | |
| 2680.02 Reimbursement of Wages | 8,461 | 4,025 | 2,000 | 2,000 | | | |
| 2690.00 Other Compensation for Loss | 0 | 0 | 500 | 500 | | | |
| 2701.00 Refund of Prior Years Exp. | 3,828 | 4,777 | 3,000 | 3,000 | | | |
| 2710.00 Premium on Obligations | 13,351 | 18,850 | 0 | 0 | | | |
| 2770.00 Miscellaneous | 4,184 | 1,417 | 500 | 500 | | | |
| 2770.25 Misc Trunk Charges | 37,500 | 0 | 25,000 | 25,000 | | | |
| 2770.30 Annual Private Hydrant Fee | 0 | 0 | 0 | 0 | | | |
| 4489.00 Federal Aid | 0 | 0 | 0 | 0 | | | |
| **TOTAL NON-PROP. TAX REV.** | 3,565,517 | 4,233,657 | 5,258,810 | 5,812,957 | **554,148** | **10.54%** | |
| **TOTAL REVENUE** | 4,552,669 | 5,316,869 | 6,623,314 | 6,711,093 | **87,779** | **1.33%** | |
| **APPROPRIATED FUND BALANCE** | 0 | 0 | 0 | 700,000 | | | Moving from Fund Balance to Repair Reserve for Water Tower; Fun balance will still remain within Town policy, conservative estimate is 29% |
| **APPROPRIATED RESERVE** | | 614,000 | 0 | 0 | | | |
| **TOTAL REV. AND APPROP. FUND BALANCE** | 4,552,669 | 5,316,869 | 6,623,314 | 7,411,093 | **1,306,445** | **28.70%** | |

| 2023 ACTUAL | 2024 ACTUAL | 2025 REVISED | 2026 PRELIMINARY | +/- $ | +/- % | Comments |
|---|---|---|---|---|---|---|

| | | | |
|---|---|---|---|
| UTILITY BILL | Base | Base | Rate |
| RESIDENTIAL | TBD | | |
| COMMERCIAL | | | |