



VILLAGE OF BUCHANAN, NEW YORK
2025-2026 TENTATIVE BUDGET

Prepared by:

The Office of the Village Administrator and the Department of Finance

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Sharon Murphy, Deputy Clerk

VILLAGE OF BUCHANAN 2025–2026 TENTATIVE BUDGET PRESENTATION



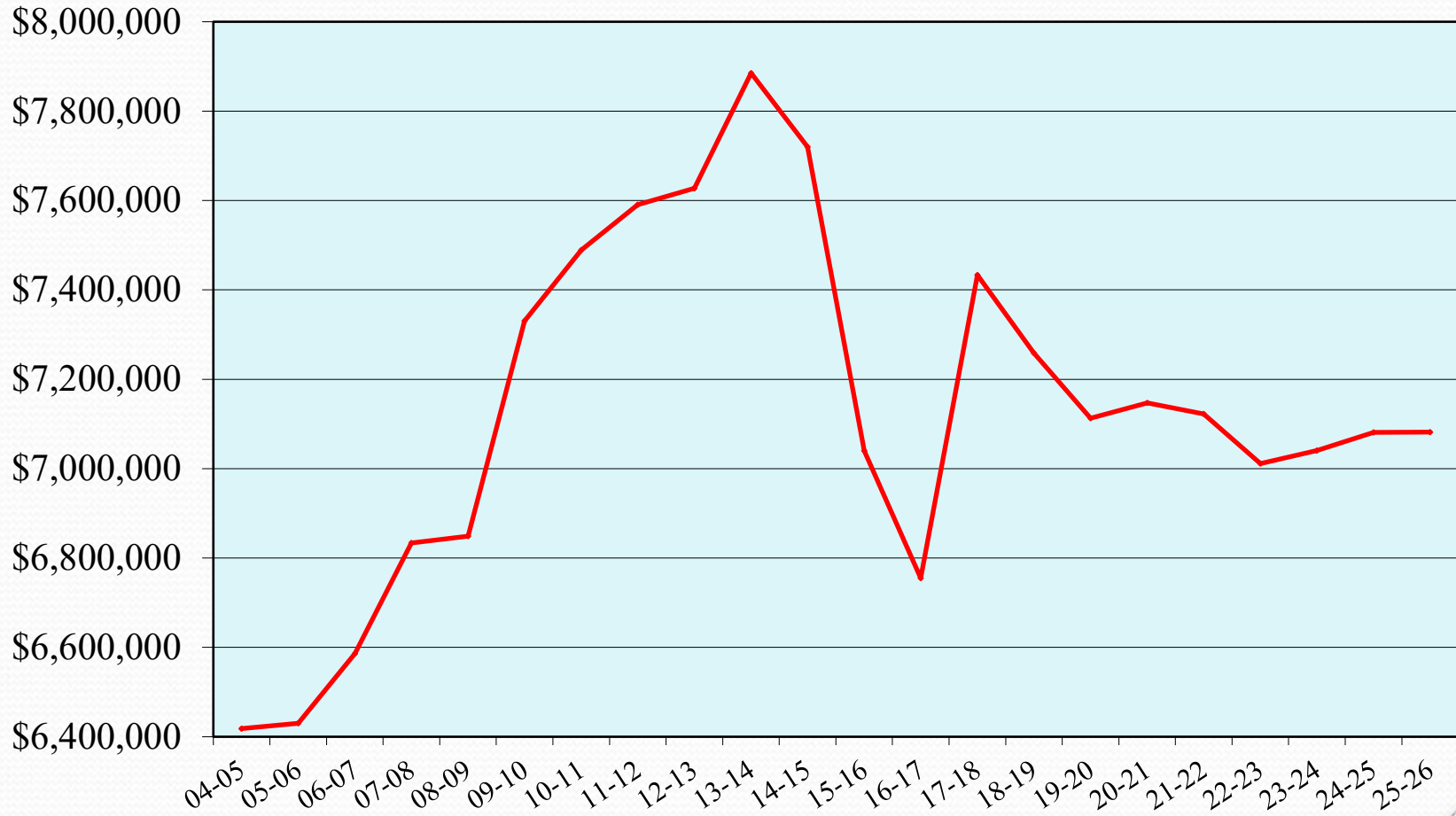
Presented by: Marcus A. Serrano, Village Administrator
Cynthia Kempter, Village Clerk/Treasurer
March 25, 2025

2025-2026 Tentative Budget Summary

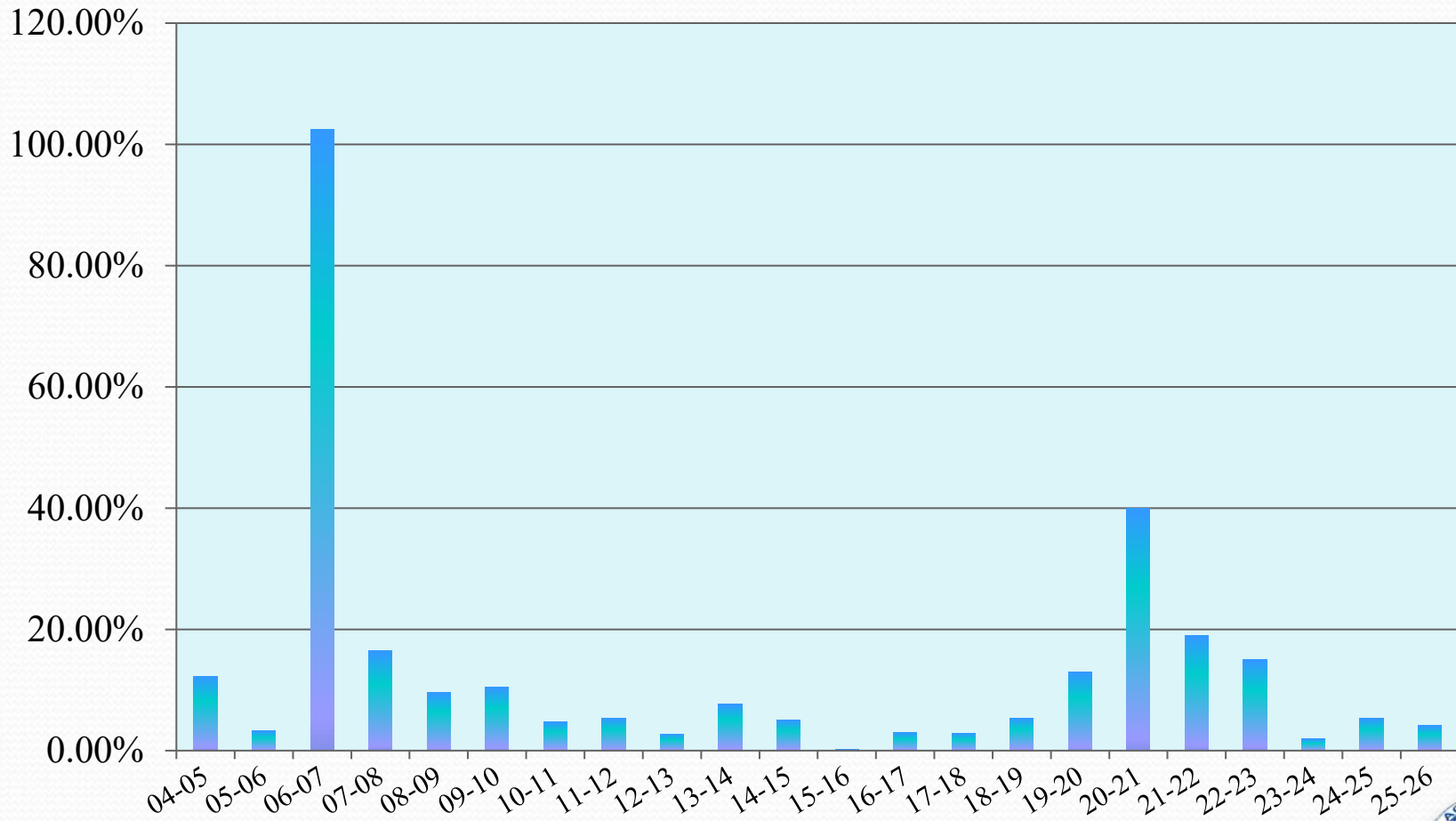
- Tax Rate Increase of 4.11%
- Tax Rate Increase of \$27.41 per Thousand of Assessed Value
- Increase of \$120.81 for the Fiscal Year or \$10.07 per Month
- No Taxable Value change
- Increase in Total Expenditures \$118,287 or 1.50%
- Decrease in Revenues of \$127,022 or 1.54%
 - Decrease of \$400,000, Holtec agreement or 4.85%
 - Decrease of \$416,472 from Cessation grant or 5.05%
- Village Board considerations
 - Five-year projects schedule



Taxable Assessed Valuation



% Change in Tax Rate



2025-2026 Tentative Appropriations

Total General Fund Appropriations \$8,364,571

- \$118,287 over 2024-25 Adopted Appropriations

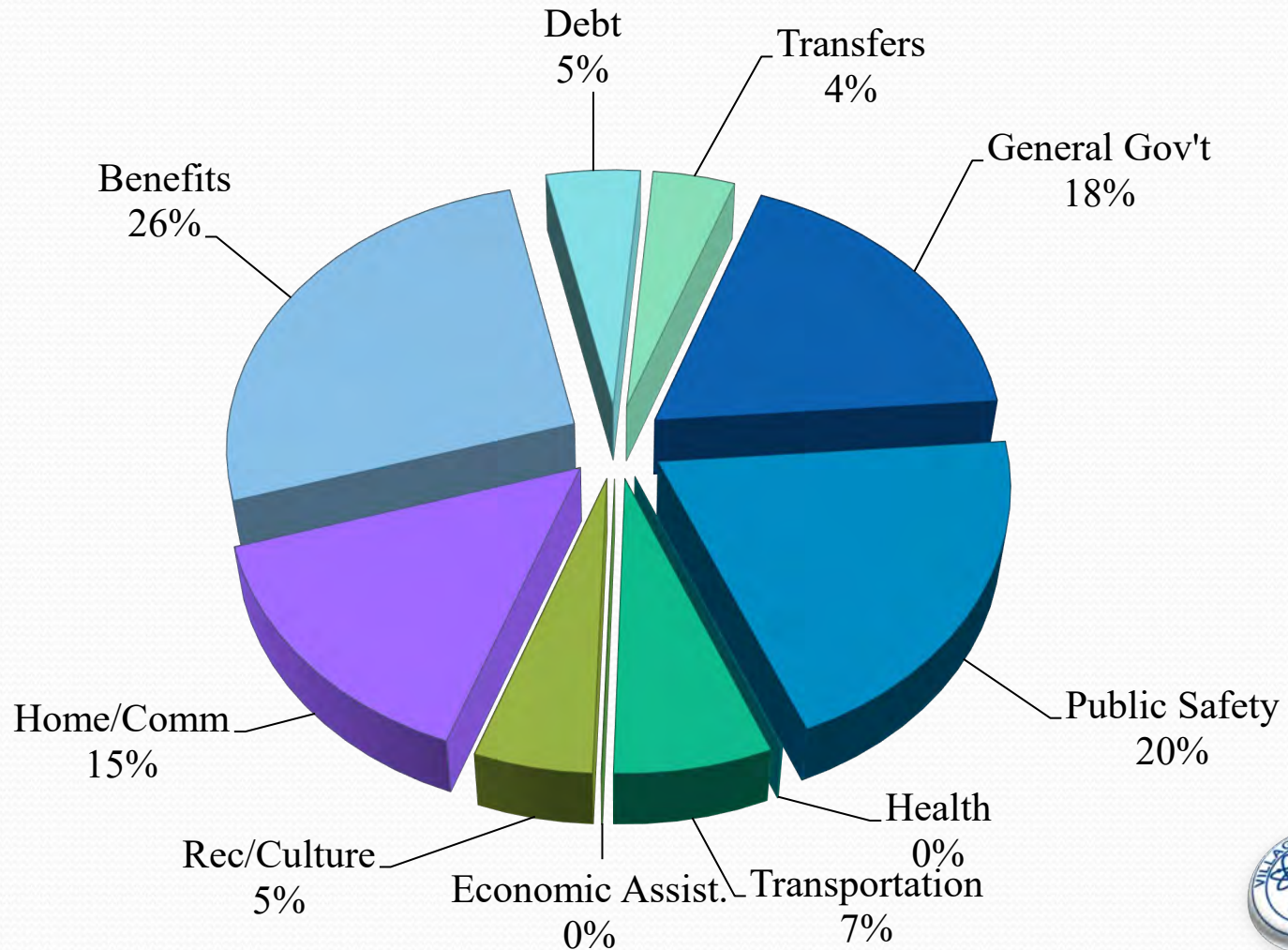
Major Changes to Appropriations Forecasts

- Decrease in Contingency \$100,000
- Increase in Retirement contributions, employees \$40,364
- Increase in Retirement contributions, Police \$32,738
- Decrease in DPW expenditures due to promoting internally, \$75,574
- Increase in Workers Compensation \$30,000
- Increase in Debt Service \$95,160

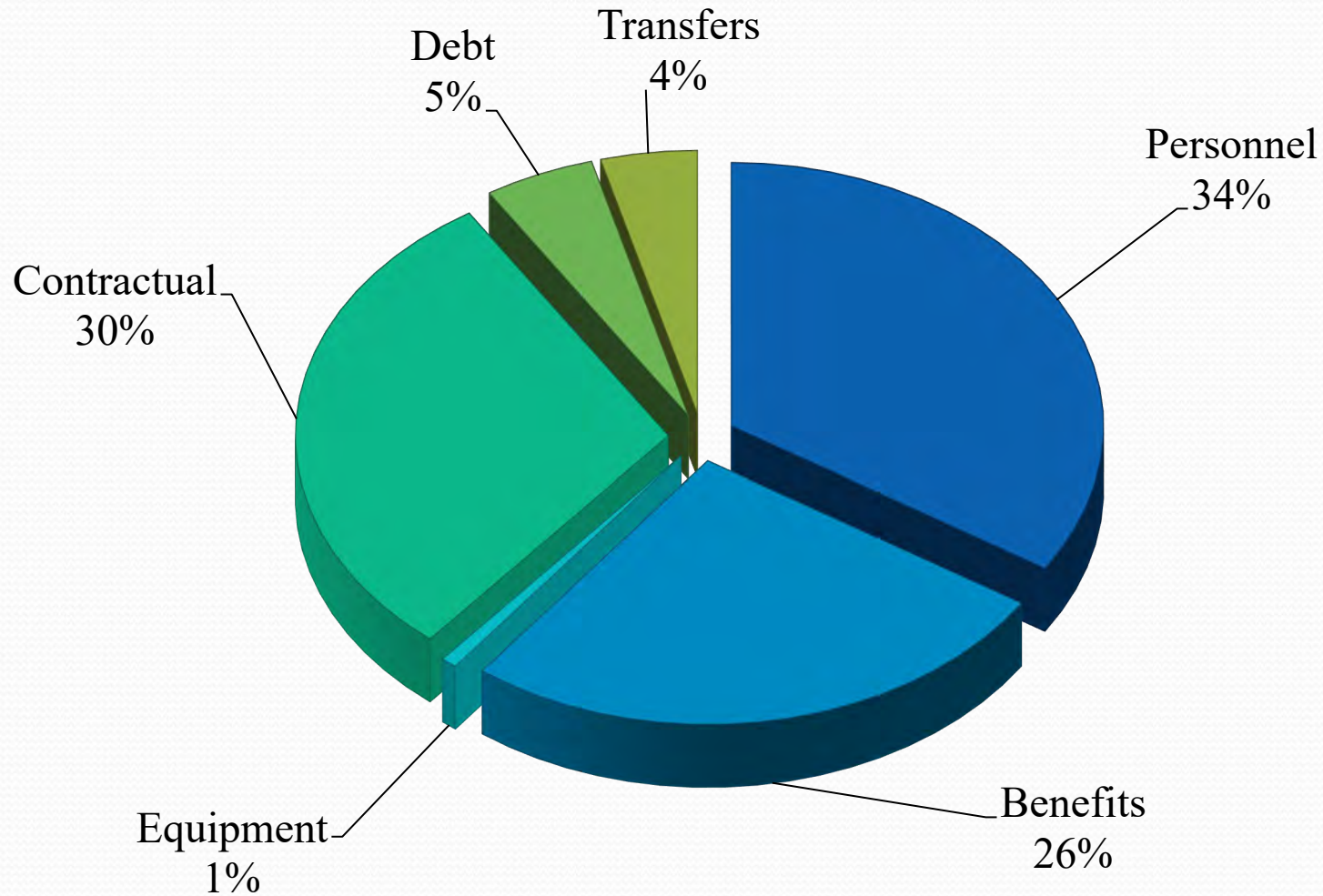
Note: Please refer to Budget Message for additional details



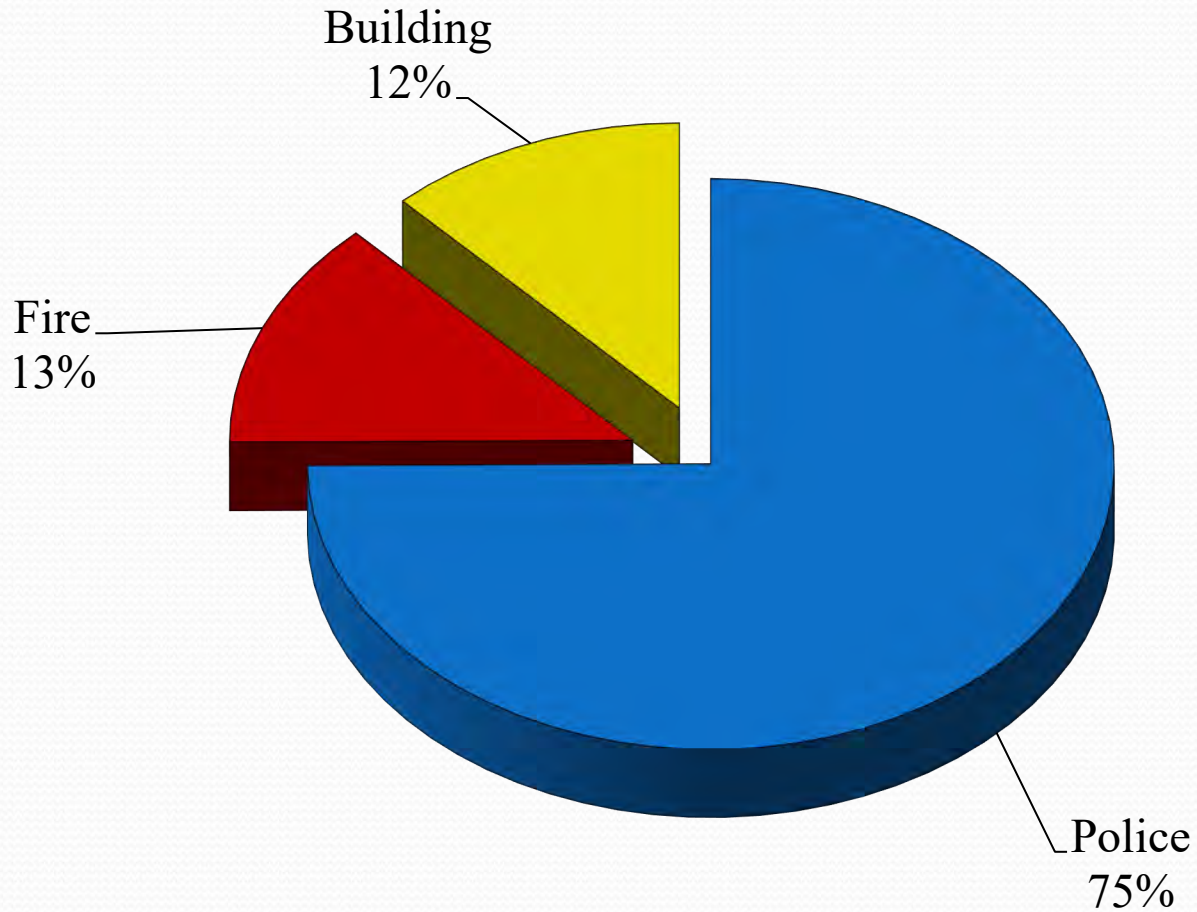
Appropriations by Function – Tentative



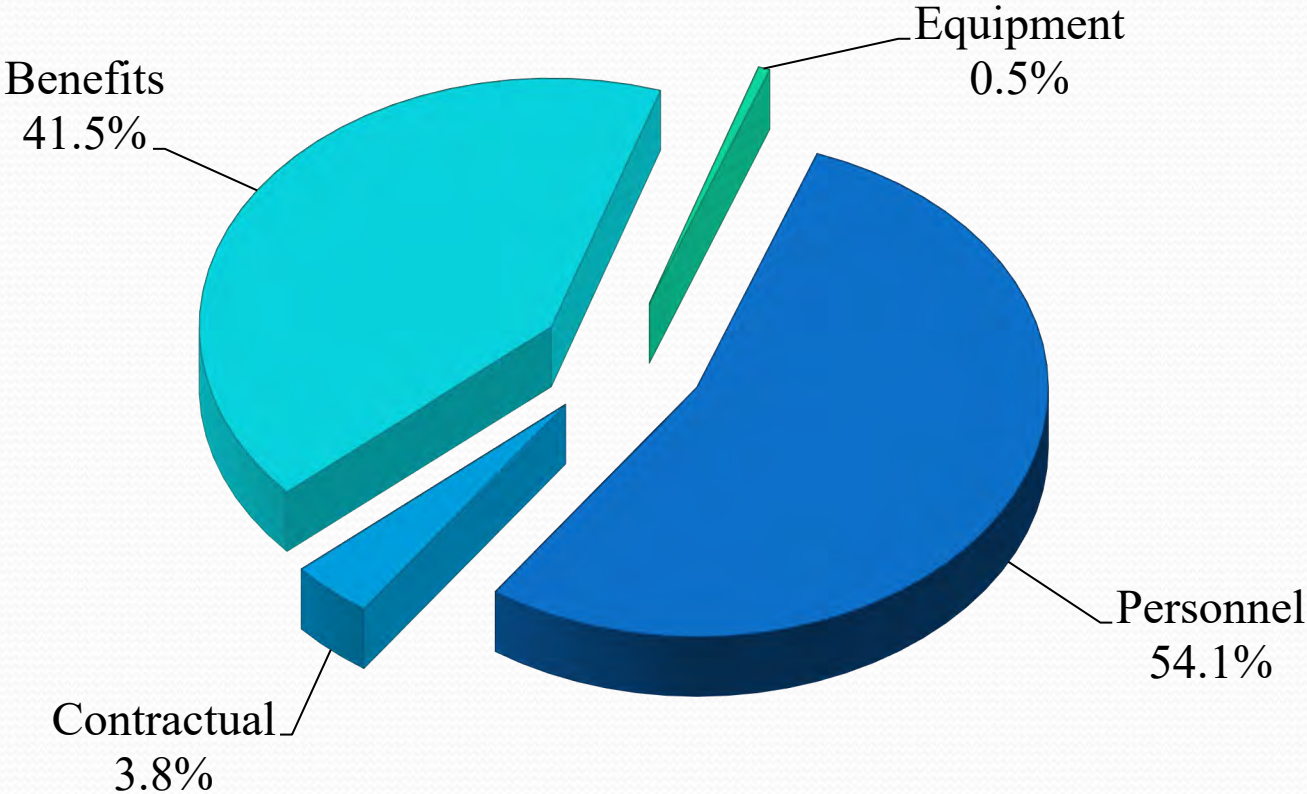
Appropriations by Group - Tentative



2025-26 Public Safety – Tentative



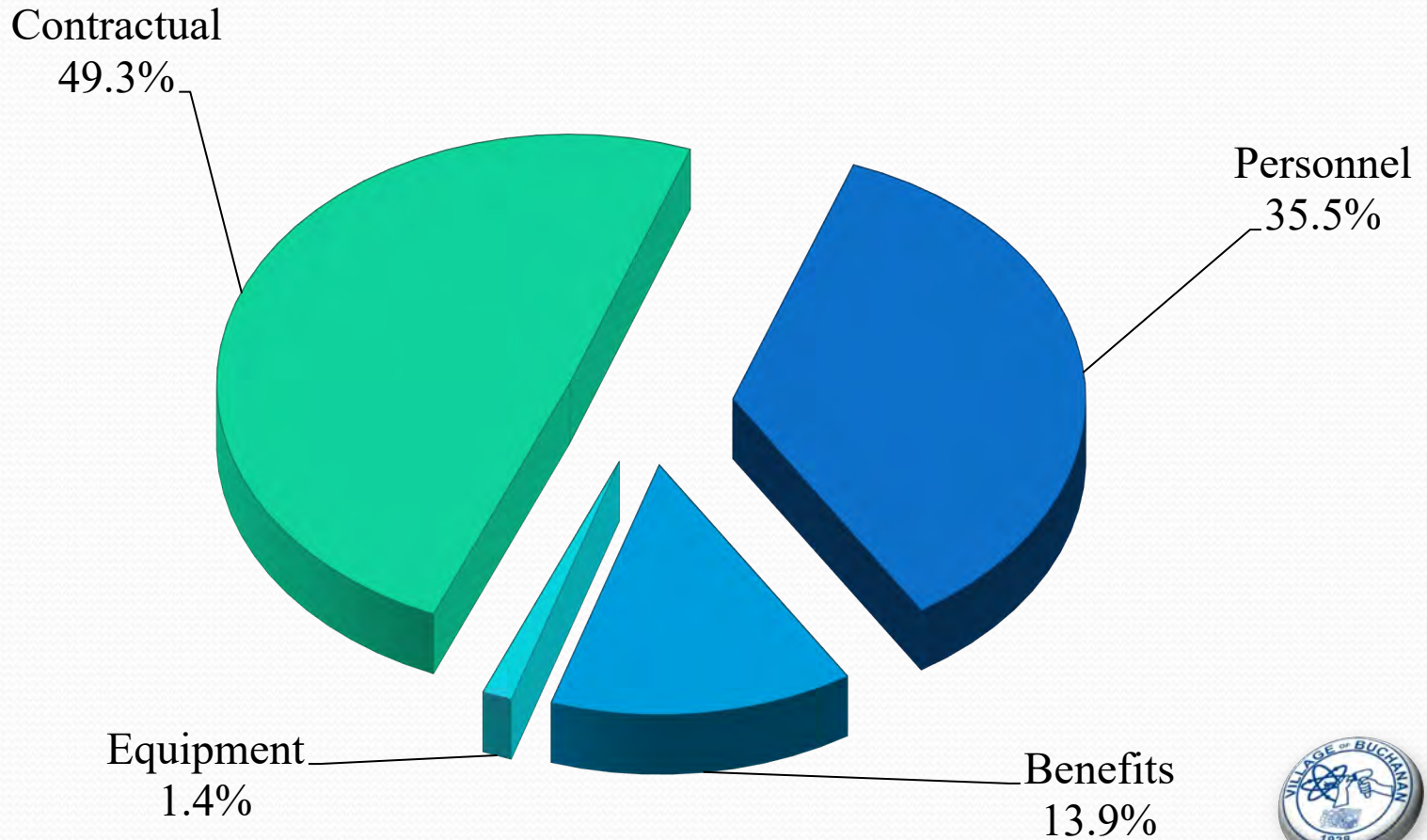
2025-2026 Police Appropriations



Note: Accounts for 20.70% of Overall General Fund Budget



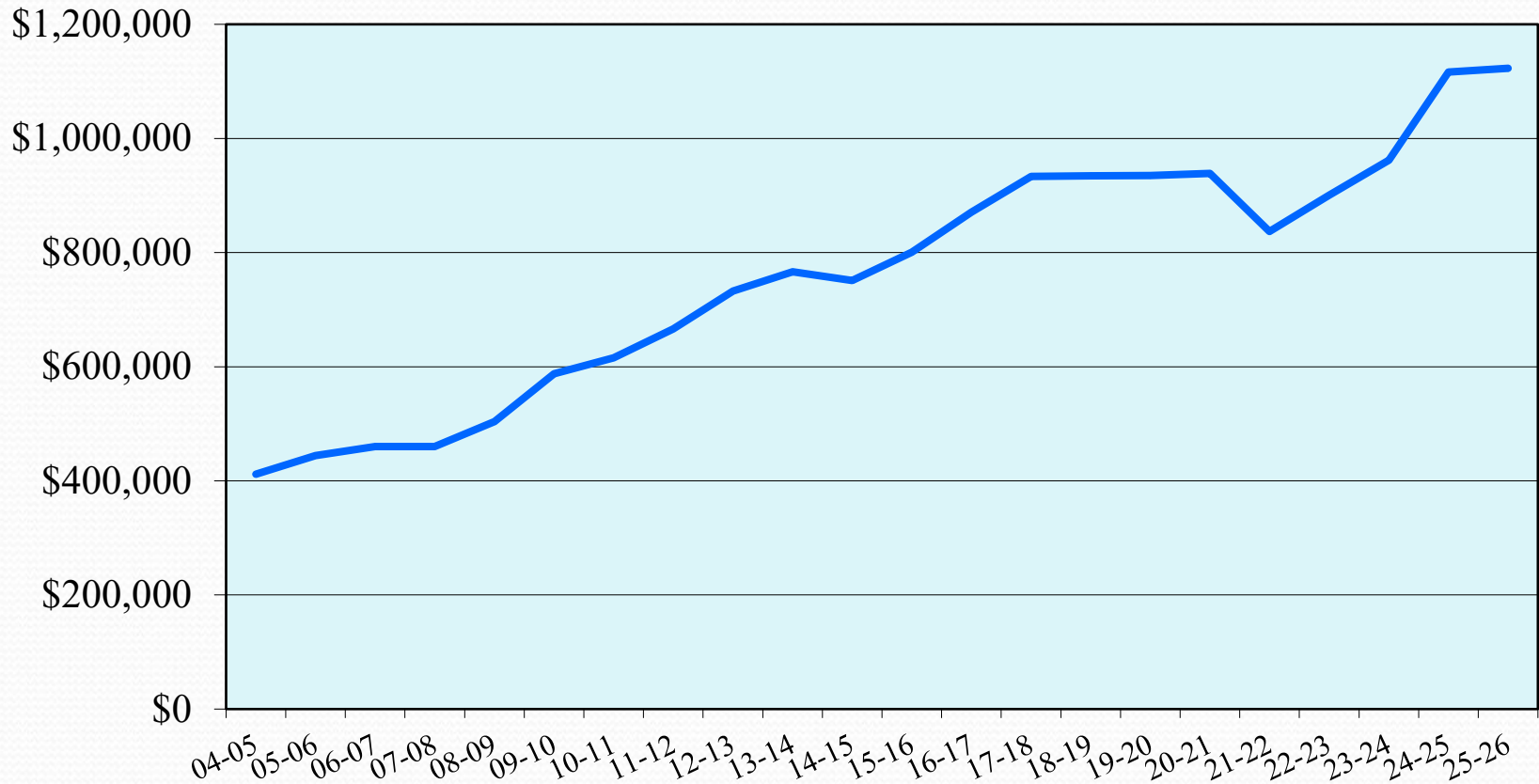
2025-2026 Wastewater Expenditure



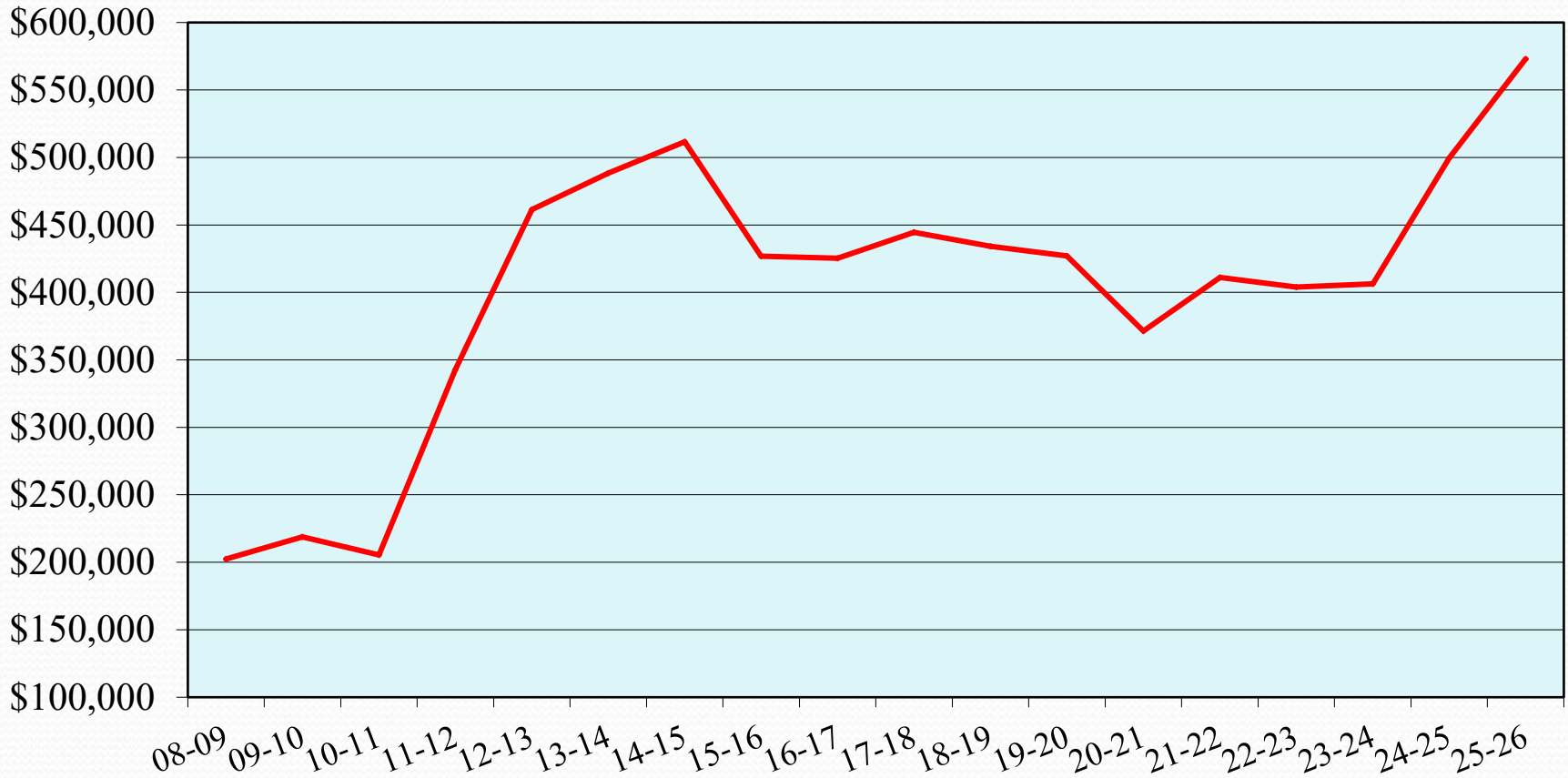
Note: Accounts for 10.65% of Overall General Fund Budget



Medical Contributions



Retirement Contributions



Proposed Revenues - Tentative

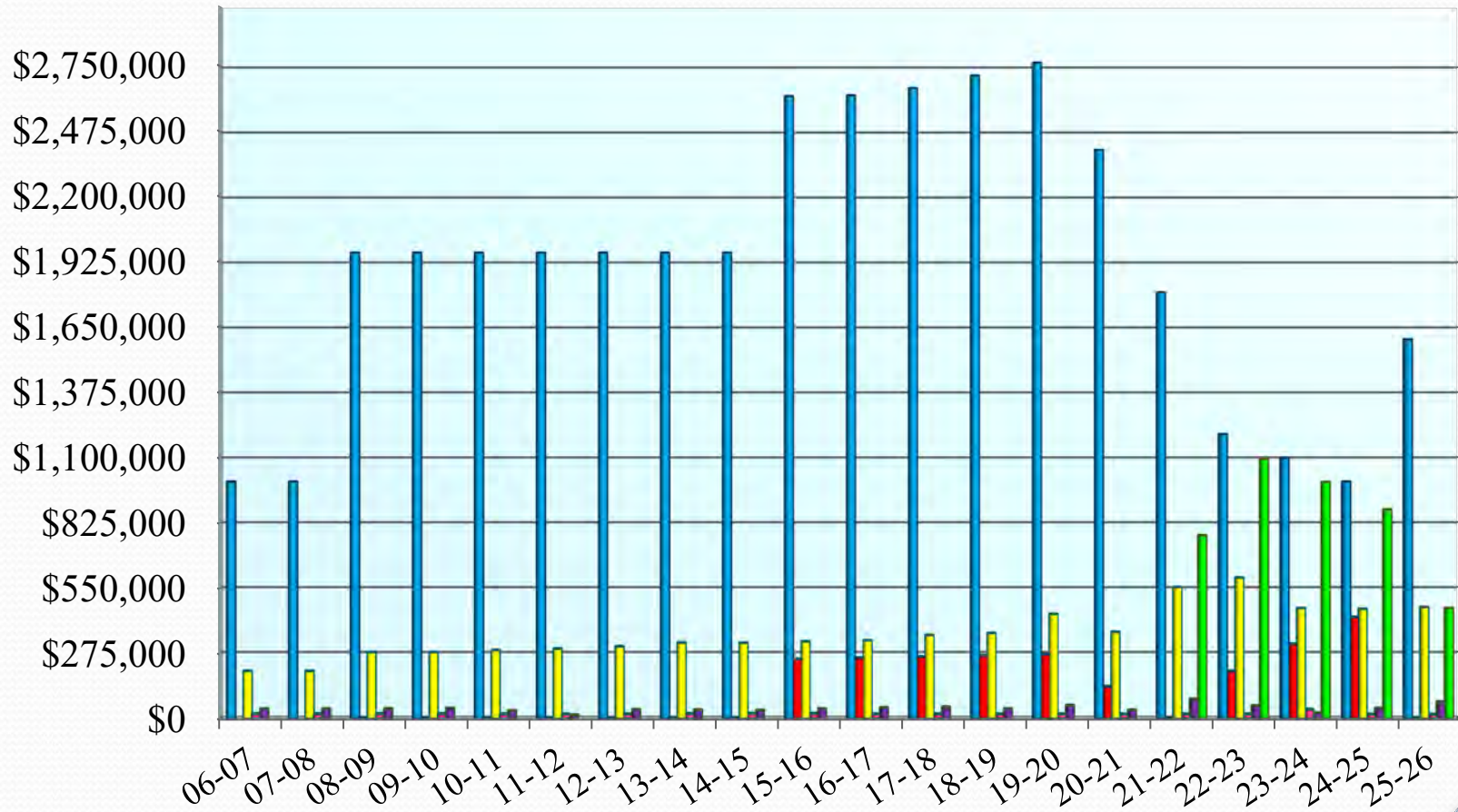
Major Changes to Revenues other than Property Taxes

- \$127,022 reduction from 2024-25 Revenues other than Property Taxes
 - Increase in In Lieu of Taxes \$600,000
 - Decrease in Holtec payment \$400,000
 - Decrease in State Aid (Cessation Grant) \$416,471

Note: Please refer to Budget Message for additional details



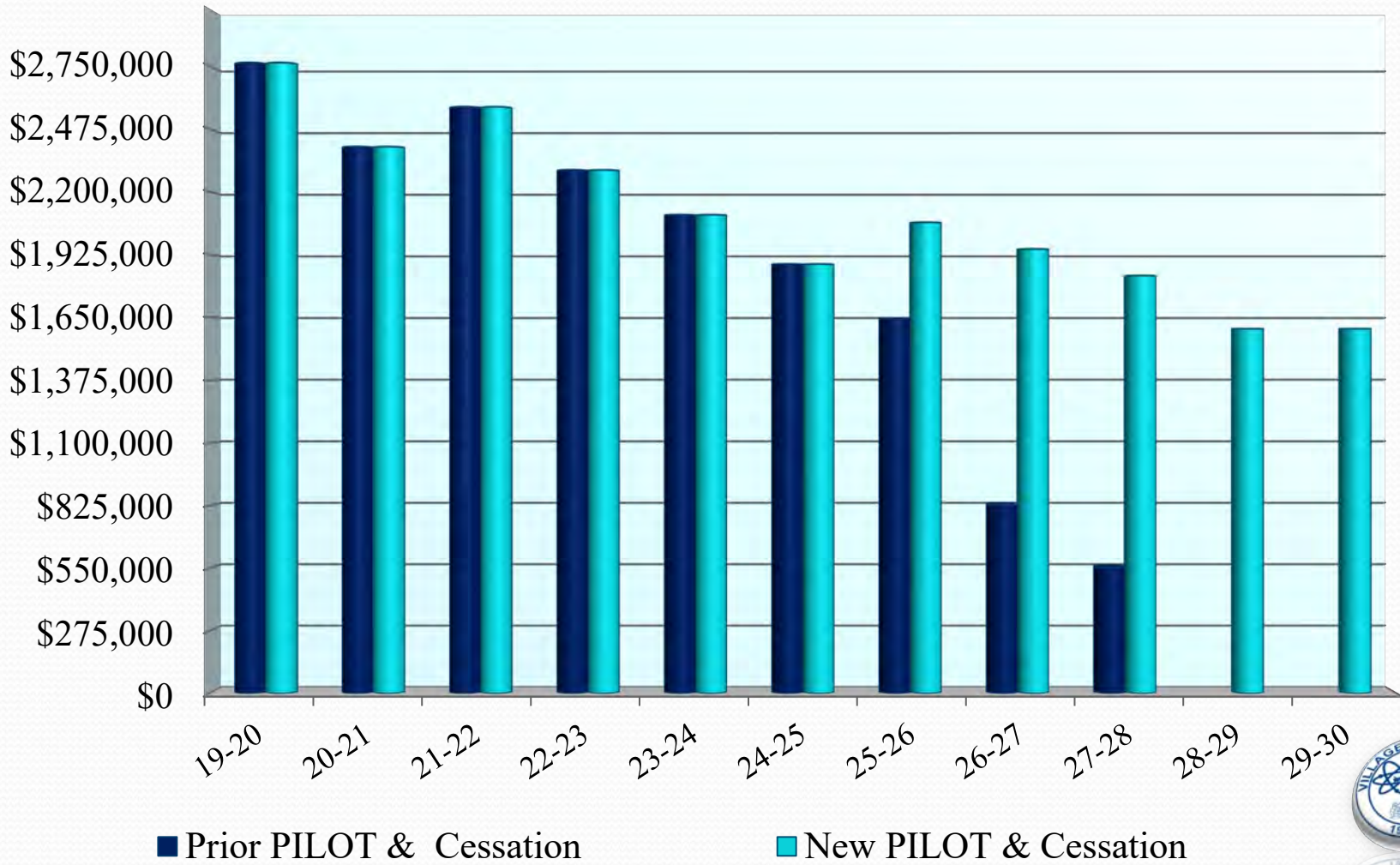
Major Revenues



■ PILOT
 ■ Infrastructure
 ■ Sales Tax
 ■ State Aid
 ■ Mortgage Tax
 ■ Cessation

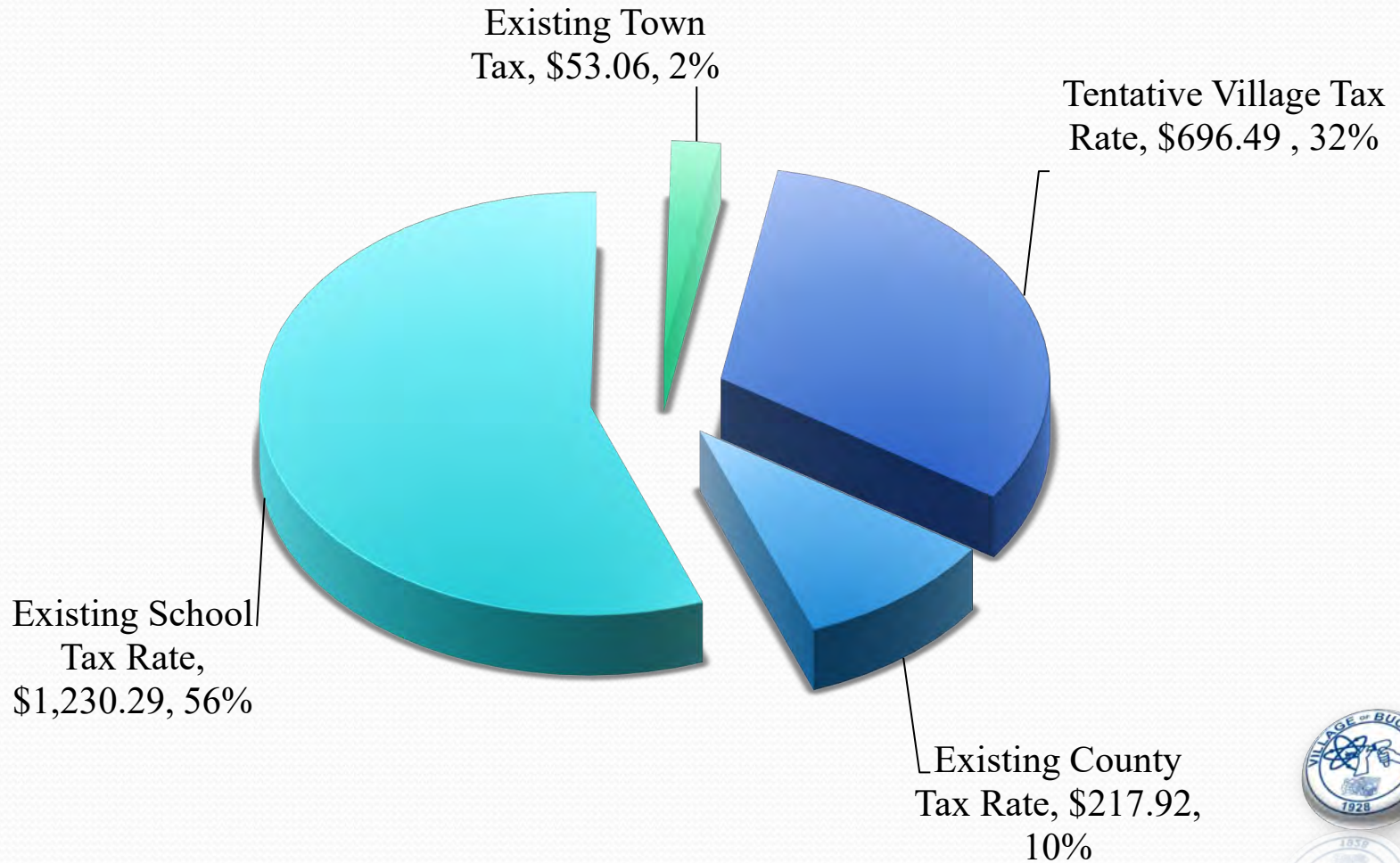


PILOT & Cessation Fund Comparison

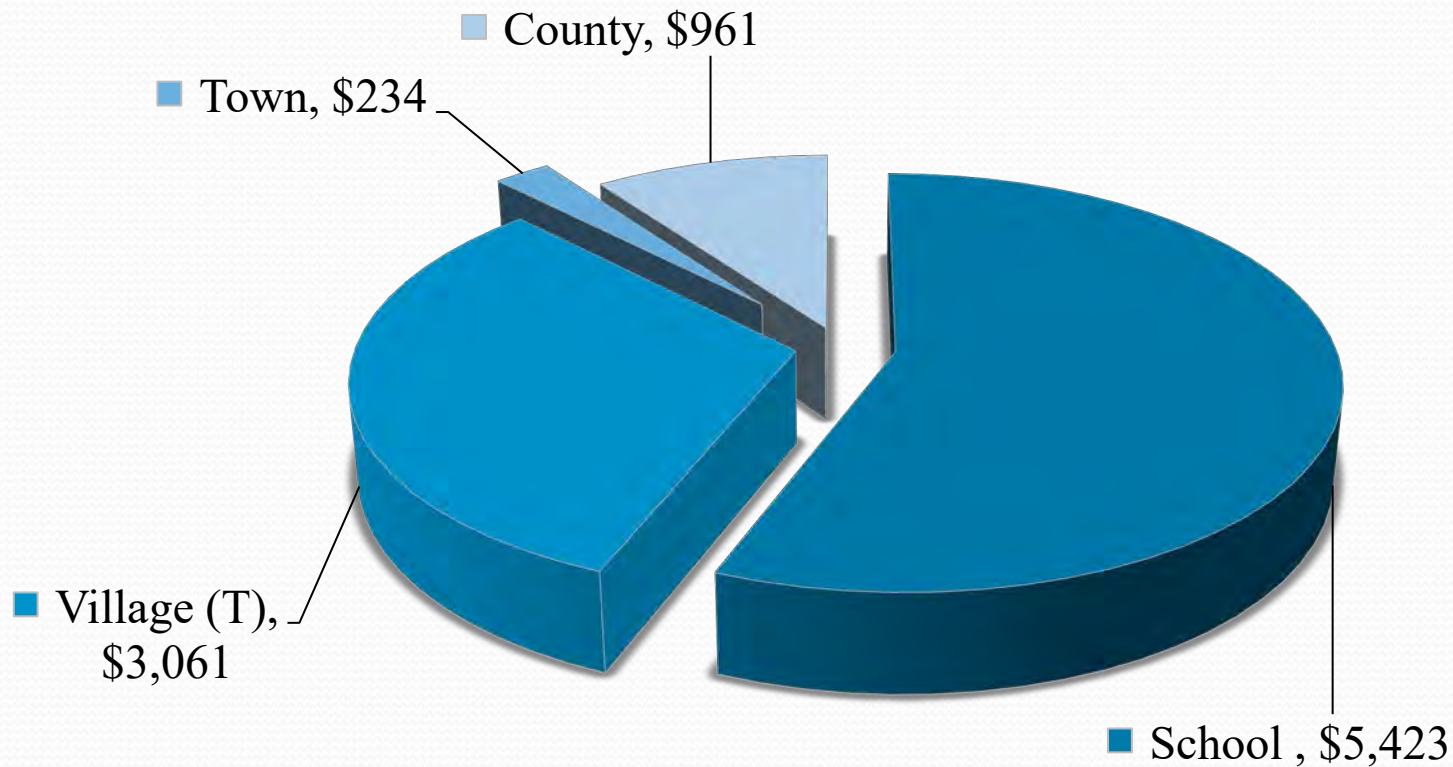


How Your Tax Dollars Are Distributed (T)

Tax rate per \$1,000 of Assessed Value and Percent of Each Tax Dollar Paid



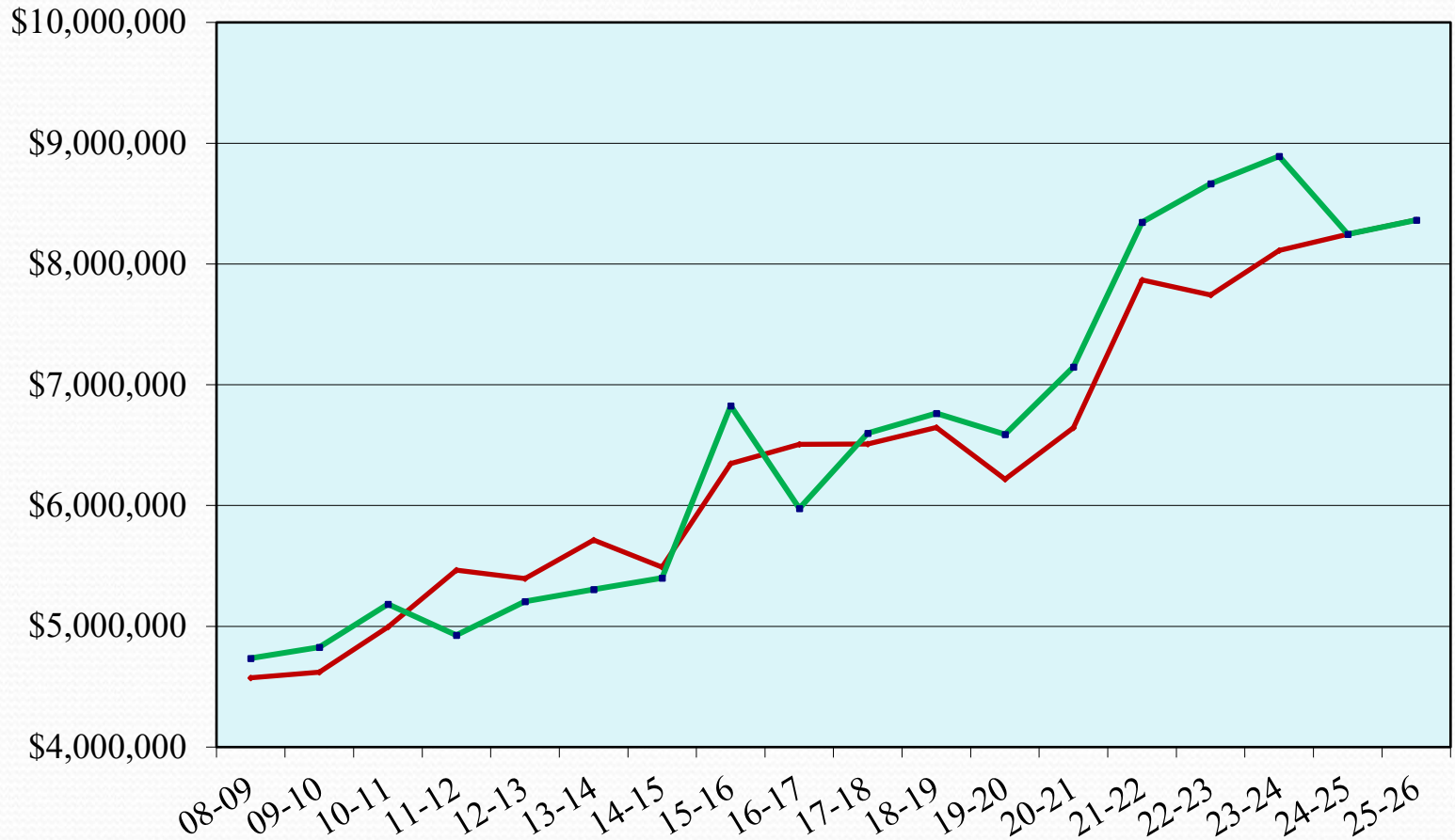
Example Distribution of Average Tax Bill of \$9,679



Note - School, Town & County are based on current figures



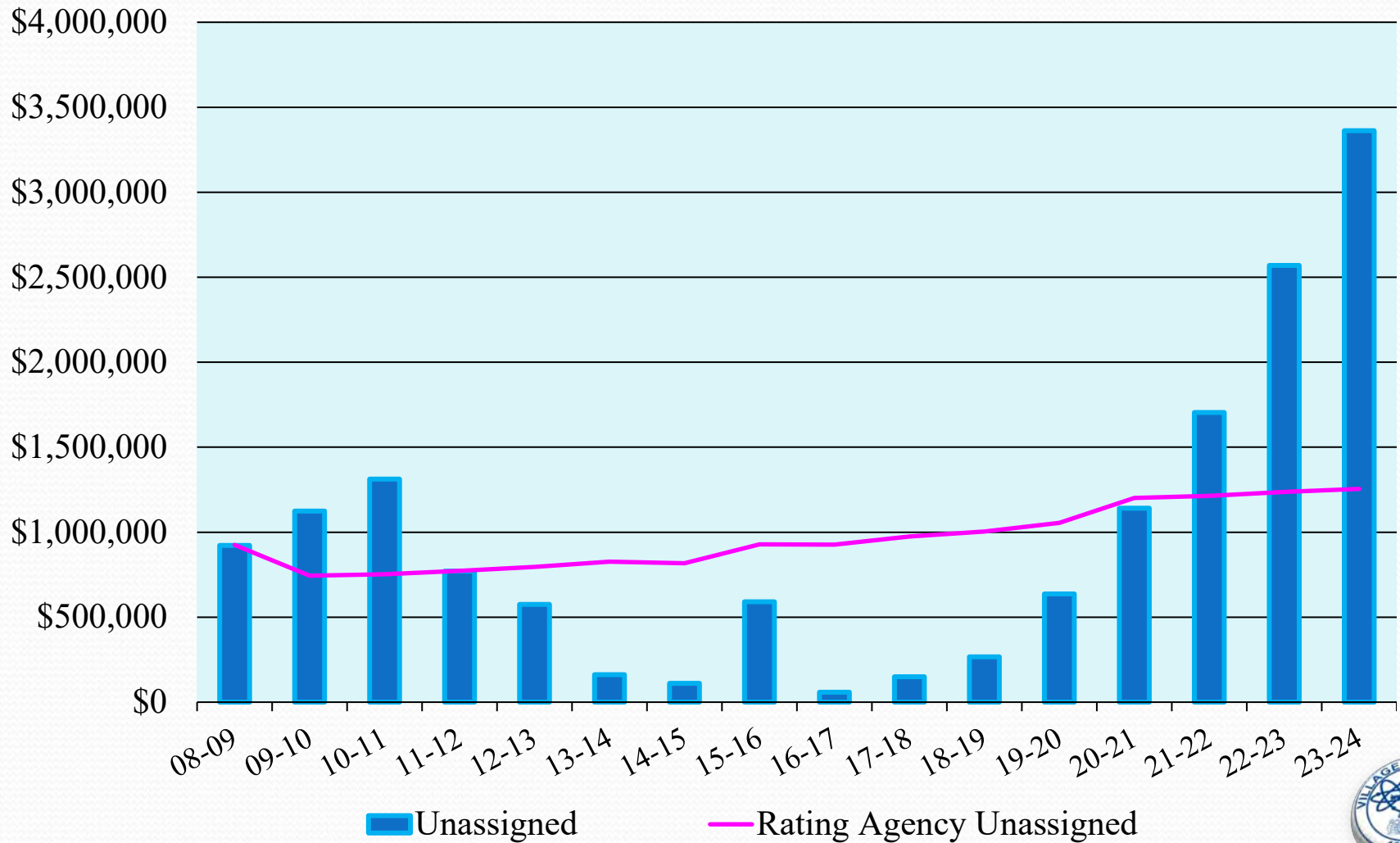
Appropriations v. Revenues



— Total Expenditures — Total Revenues



General Fund – Fund Balance



Water Rate Schedule - Recommended

	Current Rates	Current Rates	Proposed Rates
Rate Table	Residential	Commercial Cost	Commercial Cost
1st 1,000 cf (min. charge)	\$25.00	\$55.00	\$56.10
Next 14,000 (per 100 cf)	\$8.09	\$10.09	\$10.29
Next 10,000 (per 100 cf)	\$10.90	\$12.90	\$13.16
Over 25,000 (per 100 cf)	\$12.78	\$14.78	\$15.08



SUMMARY OF 2025-2026 TENTATIVE BUDGET

	GENERAL FUND	WATER FUND	TOTAL
APPROPRIATIONS	\$8,014,571	\$1,686,829	\$9,701,401
TRANSFERS OUT	\$350,000	\$550,000	\$900,000
TOTAL APPROPRIATIONS	\$8,364,571	\$2,236,829	\$10,601,401
ESTIMATED REVENUES	\$3,446,387	\$78,000	\$3,524,387
APPROPRIATED FUND BALANCE	\$0	\$0	\$0
TOTAL ESTIMATED REVENUE AND OTHER SOURCES	\$3,446,387	\$78,000	\$3,524,387
REAL PROPERTY TAX LEVY & METERED WATER SALES	\$4,918,184	\$2,158,829	\$7,077,014

TOTAL TAXABLE ASSESSMENT 2024/2025	\$7,080,912
2024/2025 Tax Levy	\$4,723,519
2024/2025 Tax Rate	\$667.08
2024/2025 Tax percentage increase	5.34%
TOTAL TAXABLE ASSESSMENT 2025/2026	\$7,081,745
2025/2026 Tentative Tax Levy	\$4,918,184
Tax Levy Increase	\$194,665
2025/2026 Tentative Tax Rate	\$694.49
2025/2026 Tentative Tax Rate Increase	\$27.41
2025/2026 Tentative Tax percentage increase	4.11%
Average Tax increase	\$120.81
Average Tax increase per month	\$10.07



Q & A



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OFFICE OF THE VILLAGE ADMINISTRATOR
VILLAGE OF BUCHANAN

Honorable Mayor Knickerbocker and Village Board:

As required by Village Law, I am presenting, for your consideration and review, the tentative fiscal year 2025-2026 operating budget. Due to items beyond our control, I am sorry to say that we must increase taxes again. This tentative budget reflects a tax increase lower than last year. The increase is primarily due to the decrease in the Cessation Mitigation Program, increases in employee benefits, increase in debt service for the 2024 bond and decrease in transfer from the Water Fund. The decrease in transfer from the Water Fund discontinues the subsidy from the Water Fund. This removes all subsidies from the water fund. This is a matter that I was concerned about since I started working for the Village. I am glad to report it is now ended. My goal was to remove this dependence. I was assured that my concern was valid by Standard and Poor's (S&P) during our rating call. The main reasons for the increase for the 2025-26 fiscal year, as listed above, are due to the decrease in the Cessation Mitigation Program funding, increases in employee benefits, increase in debt service for the 2024 bond and decrease in transfer from the Water Fund. The issue and concern I have is that the trend for the Cessation Mitigation Program funding will continue to decrease for the next three years. The largest impact will be in fiscal year 28-29. We did have some positive news, the Village board and Holtec were able to agree to a new PILOT that carries until fiscal year 29-30.

As stated above, even with a new PILOT, we will continue to see increases in taxes for the foreseeable future. Based on the new PILOT, we may calculate what the Village will be receiving from the Cessation Mitigation Program funding. Based on these calculations, the Village will see reductions in each fiscal year until the end of the Cessation Mitigation Program funding program. Please see the impacts in the table below. The left reflects the impacts based on the new PILOT and the right reflects what the impacts would have been under the prior PILOT.

Fiscal Year	APPROVED NEW PILOT		PREVIOUS PILOT	
	Amount of reduction	Est. % incr. taxes	Previous PILOT	Est. % incr. taxes
2025-26	\$216,472	5.41%	\$636,472	13.50%
2026-27	\$116,472	2.5%	\$816,472	17.28%
2027-28	\$116,472	2.5%	\$276,472	5.90%
2028-29	\$232,944	4.9%	\$552,944	11.71%

Please keep in mind that the estimated increase in taxes reflected above does not take into effect any additional increases in overall expenditures or reductions in overall revenues.

This document will provide some background on my tentative budget as well as provide some forecasting of what we will be facing in the coming years. I pride myself on being open and providing the Board and public with information, not just for the budget in question, but what the Village continues facing due to the closure of Indian Point. I am looking forward to our Public Hearing and meetings to review operating requests for the benefit of the taxpayers. The Final Budget for the 2025-2026 fiscal year must be officially adopted by the Board by May 1, 2025. This message will provide information describing the operating revenues and appropriations for the General and Water funds.



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The Tentative increase in the tax rate for the 2025-2026 budget year is 4.11%. The increase would have been 3.07% if not due to the tax grievances. The increase in taxable value was due to the AMS project. The increase in taxable value due to the AMS project was 71,200. Using the tentative tax rate, the AMS project taxes the village will be an additional \$50,000. This is just the work that has been completed to date. Between this increase and other increases due to building permits issued by the building department, we were able to increase the taxable value by 833. If it was not for these increases, we would have seen a decrease in the Villages' overall taxable value. I was hoping that we could have seen a lower increase, however but due to the items mentioned above which are beyond our control and in order to continue to provide the services to our residents we had to increase the taxes. We have a fiduciary responsibility to provide the services to our residents that they deserve and, to do so, there must be an increase in tax revenue. We will continue to face financial impacts due to the closure of Indian Point, increases in appropriations and volatile revenues. The most important issue we will be facing is the continued decrease in the Cessation Mitigation Program funding.

I strive to provide as much information and detail as possible in my tentative budget. You will find detailed information in this document. To provide the Board and public further information, I will be providing a summary of results and analysis at the Village Board Work Shop on March 25, 2025 as well as the Public Hearing on April 9, 2025. This presentation will provide trends on revenues and appropriations as well as the future impacts from the reduction of the Cessation Mitigation Program funding.

I have reviewed all line items to provide a financial plan that is sustainable. Please keep in mind that this document is a forecast with several assumptions. This is a working document that is flexible.

Our taxable value remained relatively unchanged from last year. In my professional opinion, the Village must increase its taxable value to lessen the financial impact on our residents. If not, we will see additional increases in taxes. We have seen another year with a decrease in the equalization rate. With this decrease, we had a number of grievances that had to be accounted for. We still have a number of certioraris that may reduce the taxable value. This would create additional pressure on the tax rate as well produce refunds. I will provide additional information regarding the taxable value later in this budget message.

I have reviewed every single line item and discussed them with the department heads to come to a budget that what we believe we need for the next fiscal year. This tentative budget includes all salary increases for the Teamster members. Our contract with the Police expires as of May 2025. We are in the process of negotiations and hope that we will have a resolution soon.

Overall, revenues remain the same as last year. Last year we did see an increase in NYS retirement contributions. Based on the actual billed amount I predict that we will see another increase. We had a larger increase in the Police retirement contributions. After a few years of decreases in Workers Compensation premium, we had to increase due to claims. Regarding medical insurance, I have projected an increase due to the increase in premium.

As stated above, my biggest concerns are the continuing reduction in the Cessation Mitigation Program funding. If not for the reduction in the Cessation Mitigation Program funding, there would be moderate tax rate increase.



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ASSESSMENT ROLL

The taxable value in the Assessment Roll for the 2025-2026 budget year is \$7,081,745 which represents no increase from last year's Assessment Roll of \$7,080,912. The main reason for the roll remaining unchanged even with the AMS development, was due to grievances. If not for the increase from the AMS development and building permit throughout the Village we would have seen a negative impact the taxable value. This is an item that must be monitored.

A positive item here is that two developments have been approved. We have seen the positive effect of one of the developments, AMS. We should see increase with the Village Square project in next year's taxable value.

APPROPRIATIONS

Appropriations increased over the 2024-2025 Adopted Budget. This was mainly due to an increase in overall benefits and an increase in debt service due to the 2024 bond. I carefully reviewed each line item with the Department Heads and staff, in an attempt toward keeping appropriations as low as possible for the 2025-2026 fiscal year, without negatively impacting Village services and day-to-day operations.

The following is a list of the General Fund expenditure items which have the largest impact on the tentative budget (greater than \$5,000). In addition, you will find some reclassification/addition of departments. I recommend these changes to some department categories to provide the Board and public more transparency.

Major changes to Expenditure Forecasts:

- Decrease, Administrator, Personnel Services of \$58,000.
 - To reflect reallocation.
- Decrease, Treasurer, Personnel Services of \$116,368.
 - To reflect reallocation.
- Increase, Clerk, Personnel Services of \$11,696.
 - To reflect reallocation.
- Increase, Law, Personnel Services of \$10,000.
 - To reflect increase in salary.
- Increase in Public Buildings, repairs of \$10,000.
 - Based on historical actual expenditures.
- Increase in Public Buildings, Natural gas of \$12,000
 - To reflect reallocation.
- Decrease in Public Buildings, Fuel of \$12,000
 - To reflect reallocation.
- Decrease in Central Garage, Personnel Services of \$42,000.
 - To reflect reallocation.
- Increase in Unallocated Insurance of \$9,300.
 - Based on renewal of all policies
- Decrease in Contingency of \$100,000.



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- To reflect overall contingency and potential liabilities.
- Increase in Fire Department, Other appropriations of \$7,301.
 - To reflect overall request from the Fire Department.
- Decrease in Safety Inspection, Personnel Services of \$12,045.
 - To reflect reallocation.
- Increase in Safety Inspection, inspection consultants of \$30,000.
 - To reflect inspections related to the AMS and Village Square projects.
- Decrease in Street Administration, Personnel Services of \$47,165.
 - To reflect reallocation.
- Increase in Street Maintenance, Personnel Services of \$17,701.
 - To reflect reallocation.
- Increase in Snow Removal of \$10,000.
 - Based on historical actual expenditures.
- Increase in Street Lighting, Power of \$5,000
 - Based on historical actual expenditures and anticipated increase in utility rates.
- Decrease in Parks Maintenance, Personnel Services of \$46,112
 - To reflect reallocation.
- Increase in Parks Maintenance, Repairs of \$5,000
 - Based on historical actual expenditures
- Increase in Pool, Personnel Services of \$10,000
 - Based on historical actual expenditures
- Increase in Pool, Other expenditures of \$8,000
 - Based on historical actual expenditures
- Increase in Adult recreation, busing of \$5,000
 - Based on historical actual expenditures
- Increase in Summer Camp, Personnel Services of \$5,000
 - Based on historical actual expenditures
- Increase in Sewer Collection System, Personnel Services of \$66,804
 - To reflect reallocation.
- Increase in Sewer Collection System, Other Expenditures of \$9,000.
 - Based on historical actual expenditures.
- Increase in Sewer Collection System, Repairs of \$5,000
 - Based on historical actual expenditures.
- Increase in Sewer treatment and disposal, Personnel Services of \$76,281
 - To reflect reallocation.
- Increase in Sewer treatment and disposal, Overtime of \$5,000
 - Based on historical actual expenditures.
- Increase in Sewer treatment and disposal, Repairs of \$5,000
 - Based on historical actual expenditures.
- Increase in Sewer treatment and disposal, Power of \$7,000
 - Based on historical actual expenditures.
- Decrease in Sanitation, Personnel Services of \$7,245.
 - To reflect reallocation.
- Increase in NYS Retirement, employees of \$40,364.



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- Based on rates provided by the State and Personnel estimated costs.
- Increase in NYS Retirement, police of \$32,738.
 - Based on rates provided by the State and Personnel estimated costs.
- Decrease Social Security and Medicare of \$11,903.
 - To reflect reallocation.
- Increase in Workers Compensation insurance of \$30,000
 - Based on premium renewal.
- Increase medical insurance of \$6,682
 - Based on historical actual expenditures.
- Increase Bond Principal of \$25,000
 - To reflect actual expenditures as well as 2024 bond.
- Increase Bond Interest of \$70,160
 - To reflect actual expenditures as well as 2024 bond

Summary Comparison of Appropriations by Category

Governmental Function of the Proposed Appropriation Increases	Adopted 2024-2025	Tentative 2025-2026	Increase/ Decrease
General Government Support	1,786,447	1,524,500	(261,947)
Public Safety	1,638,225	1,673,851	35,627
Health	2,500	2,500	-0-
Transportation	571,299	559,210	(12,089)
Economic Assistance	3,000	3,000	-0-
Culture & Recreation	431,812	419,200	(12,612)
Home and Community Services	1,063,795	1,235,610	171,815
Employee Benefits	2,094,207	2,196,540	102,333
Debt Service Payments	305,000	400,160	95,160
Transfers	350,000	350,000	-0-
Total	8,246,215	8,371,938	118,287

REVENUES

Property taxes account for 59% of all Village revenues. The tentative budget has an increase in property taxes of 4.11% from last year. This increase is due to the decrease in the Cessation Mitigation Program funding, increases in employee benefits, increase in debt service for the 2024 bond and decrease in transfer from the Water Fund. Income from sales tax provides another 5.62%, while departmental income accounts for 4.27%, and mortgage tax account for .84%. We are and will continue to be impacted by the closure of Indian Point. Even though the Village and Holtec reached a new agreement, the Cessation Mitigation Program funding decreases every year and terminates at the end of the 2027-28 fiscal year. My projections were made considering both the current economic environment and actual historical amounts received during prior budgets. Based on this review, I have provided some recommendations for certain revenue accounts as explained later in this message.



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The Village Board adopted a fund balance policy last year. This provides a guideline where the Village Board should try to keep the fund balance at a level to protect the Village and the taxpayers from any substantial emergencies or financial circumstances that were not foreseen. The added benefit of having a fund balance policy is that it may assist in acquiring a lower interest rate when the Village decides to go to the market for financing. The rating agencies look upon this favorably for debt rating.

As stated above, my overall concern is that we will continue seeing increasing tax rates as the Cessation Mitigation Program funding decreases. I have mentioned in my prior Budget message, and we have discussed, we will continue facing increases in taxes for the foreseeable future due to the loss of revenue from the closure of Indian Point. The good news is that we have begun to see the increase in taxable value from one of the approved developments. Their tax impact has assisted already in this year's tentative budget by offsetting a decrease in taxable value. We will see additional value added in the next fiscal year.

The following is a list of the General Fund revenue items which have the largest impact on the tentative budget (greater than \$5,000). Please see a summary of my recommendations with respect to revenues below.

Major changes to Revenue Forecasts:

- Increase in PILOT of \$600,000
 - This is based on the new agreement with Holtec.
- Increase Sales Tax of \$20,000
 - Based on historical actual expenditures.
- Increase in Gross Receipts Tax of \$10,000.
 - Based on historical actual revenue.
- Decrease in payment from Holtec of \$400,00.
 - This is based on the new PILOT agreement with Holtec. This was a separate payment but has now been incorporated into the new PILOT.
- Increase in Recreation Fees-Day camp of \$55,000
 - Based on historical actual revenue.
- Increase in Sewer service change flow of \$10,000
 - Based on historical actual revenue.
- Increase in Interest Earnings of \$30,000
 - Based on historical actual revenue and additional investment opportunities.
- Increase in Building Permits of \$60,000.
 - Based on the estimate permits for the Village Square project.
- Decrease in Cessation grant \$416,472
 - This is based the schedule, that includes annual reduction in the funding.
- Decrease in transfer from Water of \$50,000
 - To remove dependencies from Water Fund.



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Summary Comparison of Revenues by Category

Governmental Function of the Proposed Revenue Increases	Adopted 2024-2025	Tentative 2025-2026	Increase/Decrease
Other Property Tax Items	1,012,000	1,615,000	603,000
Non-Property Tax Items	573,000	603,000	30,000
Departmental Income	740,800	357,500	(383,300)
Intergovernmental Charges	20,000	20,000	-0-
Use of Money and Property	70,000	100,000	30,000
Sale of Licenses and Permits	63,250	123,000	59,750
Fines and Forfeitures	50,000	50,000	-0-
Sale of Prop./Compensation for Loss	10,000	10,000	-0-
Miscellaneous	15,000	15,000	-0-
Interfund Charges	0	0	-0-
State Aid, Cessation grant	969,359	552,887	(416,472)
Federal Aid	0	0	-0-
Transfers In	50,000	0	(50,000)
Appropriated Fund Balance	0	0	-0-
Real Property Taxes	4,672,875	4,918,184	245,309
Total	8,246,284	8,246,284	(118,287)

Overall, we had an increase in appropriations of \$118,287 and a reduction in revenues of \$127,022. This increase in appropriations and reduction in revenues is offset by an increase in real property taxes of \$245,309. Summaries and comparisons of revenues by category can be found in this budget document.

TAX RATE

Overall, appropriations in the General Fund have increased by 118,287 or 1.50%, primarily due to the items mentioned above. The budget that I am presenting for the Village Board consideration is a total property tax levy of \$4,918,184. The proposed tax rate for the 2025-2026 fiscal year is \$694.49, per \$1,000 of assessed valuation, or a 4.11% increase over last year. Although an increase, it is the second lowest increase within the last seven years. For example, a home assessed at the average assessment of \$4,408, with a market value of \$361,311, would pay an additional **\$120.81** for the year or **\$10.07** per month.

TAX CAP

As you are aware, the State passed what they call a “Tax Cap” nine years ago. This is really a Tax Levy Cap. The Tax Cap rate is calculated by computing the difference between the prior year’s tax levy against the new tax levy. The cap is set at 2% or at the Consumer Price Index (CPI), whichever is lower. The State has determined that the cap for this budget year is 2.00%. The State determined that in this calculation you may exempt certain appropriations, allowable increases in growth and a carry over. The loss of revenue



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from Indian Point is not an allowable exemption under the law. Based on this tentative budget, we will not meet the cap for this year. Please see below for additional information.

FINANCIAL PLAN

This Tentative Budget is presented as a starting point for informed policy making decisions. I have detailed some of the major items in this Tentative 2024-2025 Budget, including some assumptions for your consideration:

Potential Risks and/or Changes to Future Appropriations and Revenues:

- We currently have a contract with the PBA, but it expires as of May 2025. We have been negotiating with the PBA representatives. We hope that we will be able to reach a settlement soon. But until then, we do not know what the impact would be with a new contract.
- We currently have a contract with the Teamster. All impacts to the taxes have been incorporated into this tentative budget. There are required increases that the Village will have to budget for that will produce tax increases. The Teamster contract will expire in May of 2027. The positive information is that by the Board promoting Mr. Hesselgrave instead of hiring from the outside there was a savings of approximately \$76,000 or 1.6% in taxes.
- Ten years ago, the New York State Retirement system modified the system by creating new tiers. This has provided for a stabilization or minimal increase in the retirement rates. The State predicted this in their review of the retirement rates. The State works on a five-year lag; therefore, they were able to provide good assumptions for the proposed new retirement rates. As stated above, the State created a new tier for new employees in 2012. This new tier requires contributions from the employees for a much longer term, longer terms of service, and limits the amount of overtime that may be included for the calculation of the retirement benefit. This has proven to create much lower retirement rate contributions for all municipalities. This change did create some savings but as time passes the savings have disappeared. In an attempt to reduce the cost, the State has approved a totally different retirement plan. This plan is based on a defined contribution plan versus the current defined benefit plan. The issue with this new plan is that it is an option, offered to only non-union employees and income must be above \$75,000. If the State determines to make this a mandatory plan to all new employees, there could be substantial savings. We have yet to see anyone choose this option. Due to the items mentioned above we did see some stabilization in contributions but it seems that this leveling off contributions has dissipated.
- This year's overall tax roll has remained stagnant. This is the third in a row that we have not seen a substantial increase. If not for the work of the Building Department and new development, we would have seen a reduction in the overall tax roll. I am concerned that we will be facing tax certioraris that will decrease our taxable value. This is due to the reduction of the equalization rate that has created an environment for additional SCARs and tax certioraris. We should keep a close eye on this item in the coming years. I do not believe that we will see other revenues increasing, coupled with the potential increasing appropriations, infrastructure requirements, we must discuss other potential options to offset these increases and reduction. I would like to work with the Board



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to determine if there are other avenues for increasing revenues to offset the increase in appropriations, level revenues and the potential decrease in taxable value. The good news here is that we have two new developments that will increase our taxable value. This is a great first step, but the impact due to the Cessation Mitigation Program funding will impact future use budgets.

PILOT and Cessation Mitigation Fund

- As mentioned above, the Village Board and Holtec were able to reach an agreement on a new PILOT. This new five-year agreement provides some certainty for the next few years. The Cessation Mitigation Program funding is a seven-year program. With this tentative budget it will be in the fifth year of the program. We will have two years left of this funding source. Please see a summary of the loss of revenue due to current reduction of the Cessation Mitigation Program funding.
 - 2025-26 fiscal year, loss of \$ 216,472.
 - 2026-27 fiscal year, loss of \$ 116,472.
 - 2027-28 fiscal year, loss of \$ 116,472.
 - 2028-29 fiscal year, loss of \$ 232,944.

Capital Projects

- After years of discussions and receiving grants for State agencies and approval from the Town releasing the Entergy Funds, the Board has authorized the largest capital project the Village has taken on. This is the rehabilitation of the wastewater treatment. This project is estimated to be eleven million dollars. It is anticipated that project will be funded through grants and the Entergy funds. If there are any additional costs, the Village would have to fund any overages.
- I would like to plan a meeting with the Board and all department heads to review and discuss the five-year capital program. The Board will have to determine the priority and how we may fund the programs. Some of these projects may have to be funded by appropriations, Fund balance or debt service. In anticipation of replacing water meters related access points and water main replacements, I have included additional transfer of funds from the Water Fund to the Capital Fund.

Water Fund

- The Water Fund is a self-sustaining fund. It raises its own revenue to cover its expenses. As we have discussed, the Water Fund has been subsidizing the General Fund for many years. My tentative budget ends this subsidy. The major expense in this fund is the purchase of water from Montrose and the City of Peekskill. Indian Point was the largest user of water. We changed the billing cycle for all water customers from biannually and monthly to quarterly. This change in process has provided a benefit to our customers. In addition to changing the billing cycle, we adopted two rate structures: one for residential users and one for the industrial. I am again recommending no change to the residential but a 2% increase for the commercial rate. I am recommending this increase due to the users creating a situation when the Village has to pay a



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surcharge due to the purchase of water from New York City. A major item we have to plan for is the replacement of the water meters/access points as well as water mains. The water meters/access points have an end of life that will make the readings not accurate. They will start reporting lower than actual usage that will negatively affect revenue and false information to the customers. According to the manufacturer this will start within the next four years. To avoid this situation, we must start placing funds aside to avoid a larger increase in the water rates or having to take out debt. This proactive process will allow to spread the financial impact over time.

Please see the current rate table below, reflecting no increase to the residential, but a 2% change to the commercial rate:

Rate Table	Current Rates	Current Rates	Proposed Rates
	Residential Cost	Commercial Cost	Commercial Cost
1st 1,000 cf (min. charge)	\$25.00	\$55.00	\$56.10
Next 14,000 cf	\$8.09	\$10.09	\$10.29
Next 10,000 cf	\$10.90	\$12.90	\$13.16
Over 25,000 cf	\$12.78	\$14.78	\$15.08

Debt Service Fund:

- This fund is used to account for the payment of interest and principal on all debt service.

Summary:

In summary, I am providing a Tentative Budget that reflects the current requirements of the Village. As mentioned in multiple messages, we will continue facing tax rate increases due to the reduction of the Cessation Mitigation Program funding. This is an important aspect for the Village Board and the residents to keep in mind. My tentative budget reflects an increase in taxes due to the items listed but my concern is what unforeseen circumstances may arise in future fiscal years that may create tax increases. Regarding the water rates, I am recommending no change to the residential but a small change to the commercial rates to offset potential surcharges.

In closing, as I have always stated in the past, I would like to thank Cindy, Sharon, Dominic, all Department Heads and Village staff, not only for their hard work and dedication daily, but for their contributions in assisting me during the budget process. Even though we see a tax increase in my tentative budget, I do not see double-digit increases as we have seen in the past.

It has been a pleasure working with Cindy, Sharon, and Dominic in the office. They go above and beyond and are always willing and able to help in any way. I am very proud and honored to work with a staff that cares so much about the Village.

I want to thank all the dedicated employees who are willing to do whatever it takes to make the Village a wonderful place to live and work. I also want to thank the Boards and volunteer groups with which I have the pleasure of working with and the residents that I have the pleasure of serving.



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Last, but not least, I would also like to extend a special thank you to the Village Board for providing me with the opportunity and honor to work for the Village.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Marcus Serrano".

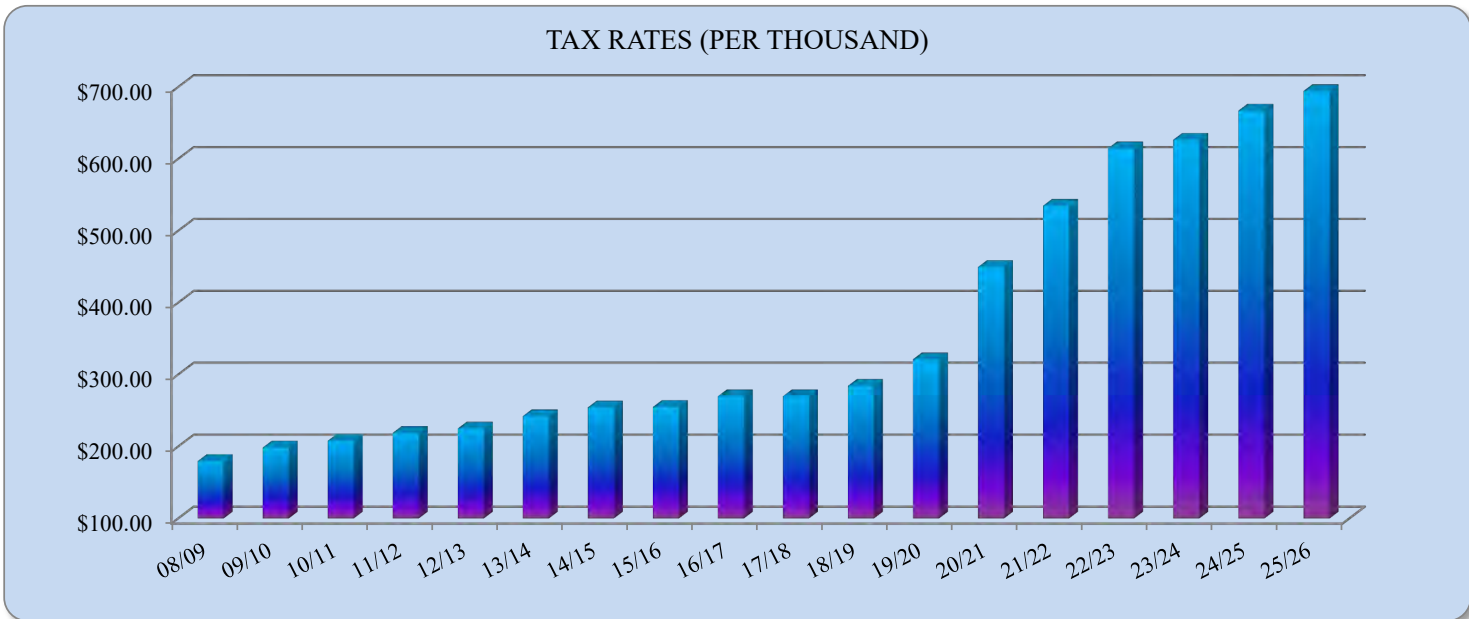
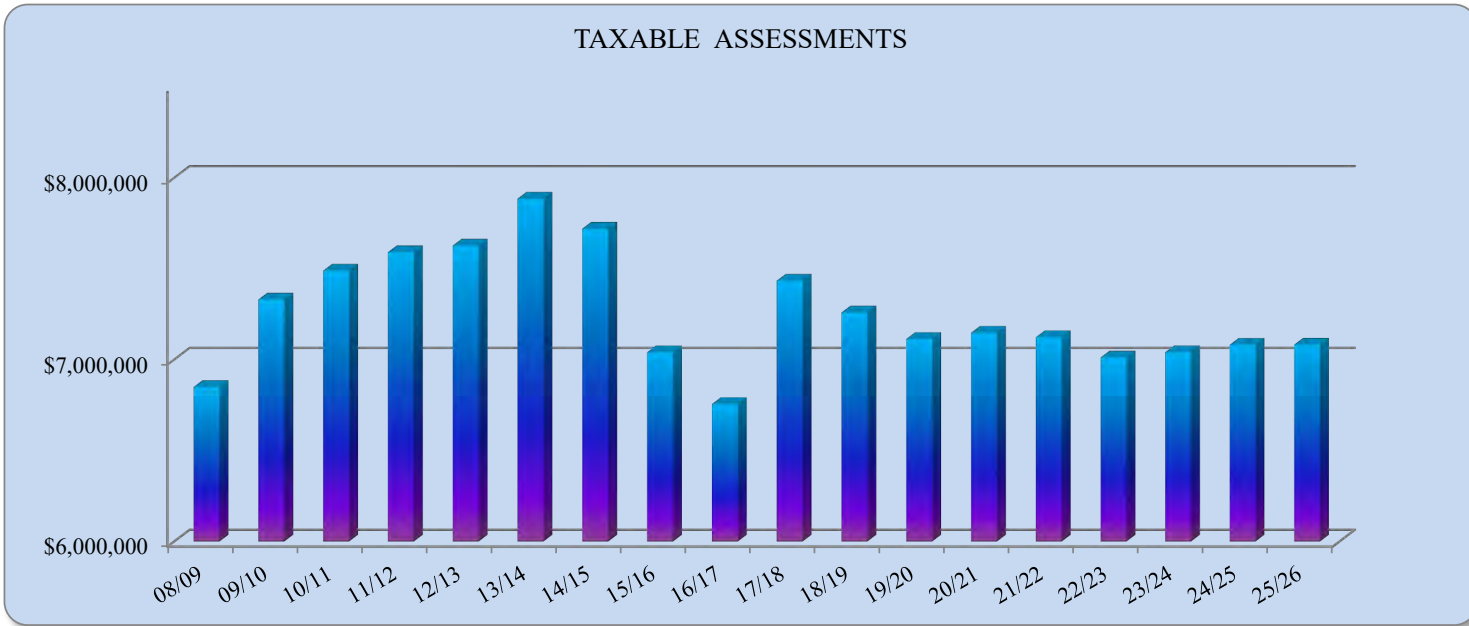
Marcus Serrano
Village Administrator
March 25, 2025

SUMMARY OF BUDGET - OPERATING FUNDS

	GENERAL FUND	WATER FUND	TOTAL
APPROPRIATIONS	\$8,014,571	\$1,686,829	\$9,701,401
TRANSFERS OUT	\$350,000	\$550,000	\$900,000
TOTAL APPROPRIATIONS	\$8,364,571	\$2,236,829	\$10,601,401
ESTIMATED REVENUES	\$3,446,387	\$78,000	\$3,524,387
APPROPRIATED FUND BALANCE	\$0	\$0	\$0
TOTAL ESTIMATED REVENUE AND OTHER SOURCES	\$3,446,387	\$78,000	\$3,524,387
REAL PROPERTY TAX LEVY & METERED WATER SALES	\$4,918,184	\$2,158,829	\$7,077,014

TOTAL TAXABLE ASSESSMENT 2024/2025	\$7,080,912
2024/2025 Tax Levy	\$4,723,519
2024/2025 Tax Rate	\$667.08
2024/2025 Tax percentage increase	5.34%
TOTAL TAXABLE ASSESSMENT 2025/2026	
2025/2026 Tentative Tax Levy	\$4,918,184
Tax Levy Increase	\$194,665
2025/2026 Tentative Tax Rate	\$694.49
2025/2026 Tentative Tax Rate Increase	\$27.41
2025/2026 Tentative Tax percentage increase	4.11%
Average Tax increase	\$120.81
Average Tax increase per month	\$10.07

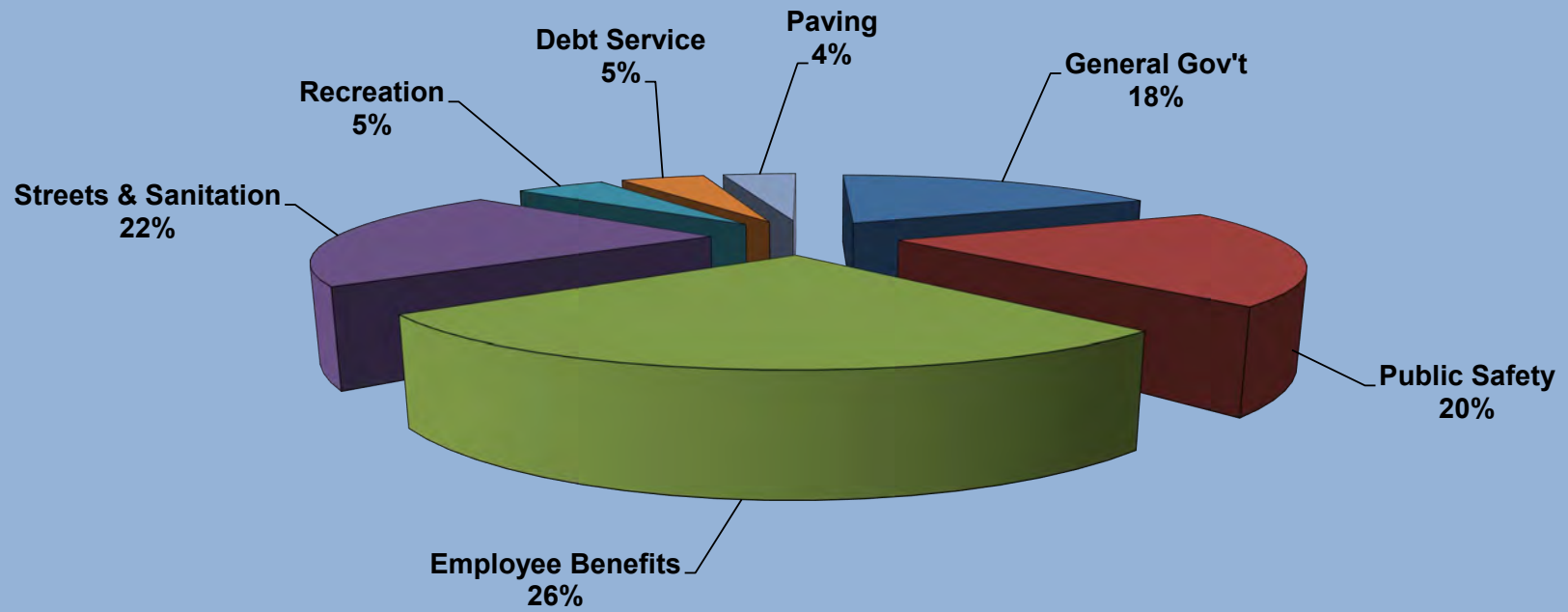
SCHEDULE OF TAXABLE VALUATIONS AND TAX RATES



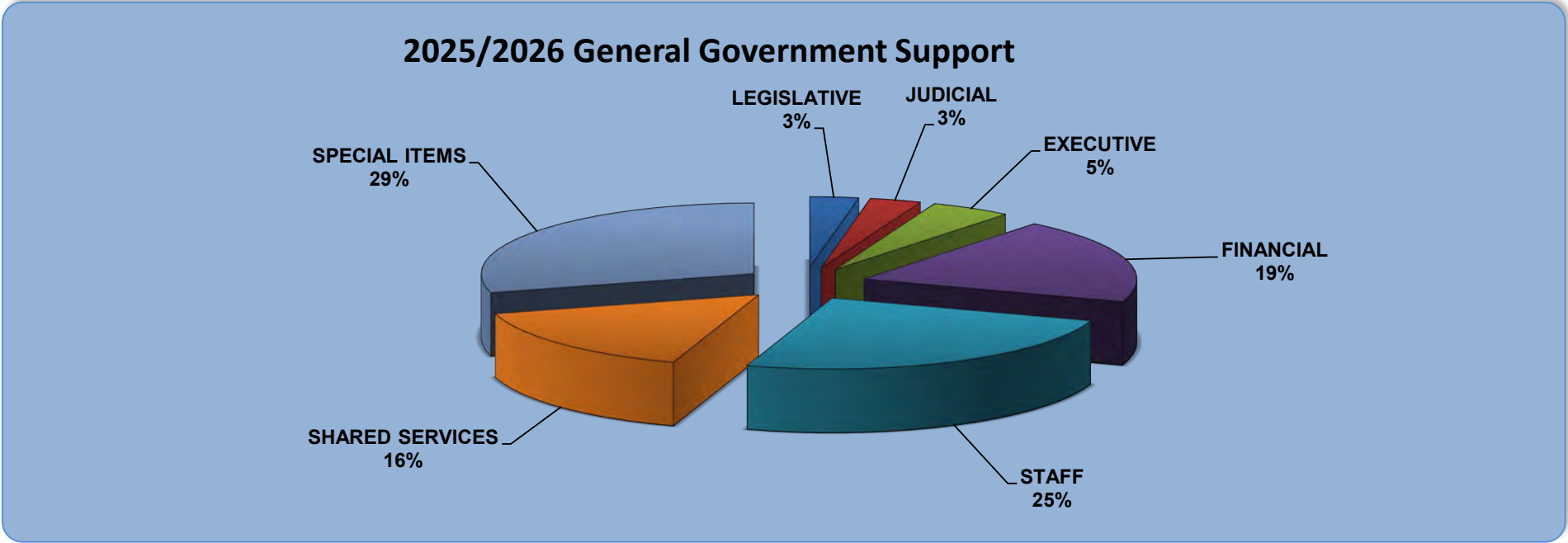
	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
SUMMARY OF EXPENDITURES AND TRANSFERS								
GENERAL FUND								
GENERAL GOVT. SUPPORT	1,535,541	1,101,629	1,232,701	1,786,447	1,484,847	948,977	1,524,500	1,524,500
PUBLIC SAFETY	1,438,642	1,494,286	1,592,243	1,638,224	1,682,367	1,300,776	1,673,851	1,673,851
HEALTH	0	0	0	2,500	2,500	0	2,500	2,500
TRANSPORTATION	718,411	629,663	529,962	571,299	654,012	561,323	559,210	559,210
ECONOMIC ASSISTANCE	2,850	2,850	4,200	3,000	3,000	2,850	3,000	3,000
CULTURE AND RECREATION	372,544	377,043	373,456	431,812	453,114	369,864	419,200	419,200
HOME AND COMMUNITY SVCS.	843,014	943,205	1,034,013	1,063,795	1,170,626	910,188	1,235,610	1,235,610
EMPLOYEE BENEFITS	1,685,167	1,832,053	1,807,958	2,094,207	2,097,207	1,692,959	2,196,540	2,196,540
DEBT SERVICE	152,483	280,954	263,588	305,000	305,000	114,040	400,160	400,160
SUB-TOTAL EXPENDITURES	6,748,652	6,661,683	6,838,120	7,896,284	7,852,674	5,900,978	8,014,571	8,014,571
INTERFUND TRANSFERS								
RESERVE FUND	0	0	0	0	0	0	0	0
CAPITAL FUND	1,104,784	1,080,000	1,350,000	350,000	630,000	630,000	350,000	350,000
TOTAL TRANSFERS	1,104,784	1,080,000	1,350,000	350,000	630,000	630,000	350,000	350,000
TOTAL GENERAL FUND EXPENDITURES	7,853,436	7,741,683	8,188,120	8,246,284	8,482,674	6,530,978	8,364,571	8,364,571
WATER FUND								
HOME AND COMMUNITY SVCS.	2,602,184	1,343,851	1,343,849	1,620,942	1,636,260	1,004,394	1,588,235	1,588,235
EMPLOYEE BENEFITS	74,487	48,470	48,470	70,810	70,810	4,701	98,595	98,595
DEBT SERVICE		0	0	0	0	0	0	0
SUB-TOTAL EXPENDITURES	2,676,671	1,392,321	1,392,319	1,691,752	1,707,070	1,009,095	1,686,829	1,686,829
INTERFUND TRANSFERS								
GENERAL FUND	0	380,000	380,000	100,000	100,000	0	550,000	550,000
TOTAL WATER FUND EXPENDITURES	2,676,671	1,772,321	1,772,319	1,791,752	1,807,070	1,009,095	2,236,829	2,236,829
TOTAL DEBT FUND EXPENDITURES	157,895	281,454	266,213	305,000	305,000	117,680	400,160	400,160

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Received thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
SUMMARY OF REVENUES AND OTHER SOURCES								
GENERAL FUND								
REAL PROPERTY TAX	3,763,358	4,325,107	4,410,625	4,672,875	4,672,875	4,673,599	4,918,184	4,918,184
OTHER PROPERTY TAX ITEMS	1,800,615	1,213,098	1,128,902	1,012,000	1,012,000	1,030,019	1,615,000	1,615,000
NON PROPERTY TAX ITEMS	674,619	734,066	532,799	573,000	573,000	584,778	603,000	603,000
DEPARTMENTAL INCOME	383,062	576,368	706,607	740,800	740,800	791,638	357,500	357,500
INTERGOVERNMENTAL CHARGES	9,403	25,507	436	20,000	20,000	17,948	20,000	20,000
USE OF MONEY AND PROPERTY	10,701	169,805	277,955	70,000	70,000	195,914	100,000	100,000
SALE OF LICENSES AND PERMITS	136,496	82,963	65,853	63,250	63,250	682,349	123,000	123,000
FINES AND FORFEITURES	58,207	101,267	50,693	50,000	50,000	28,907	50,000	50,000
COMPENSATION FOR LOSSES	92,972	4,223	34,207	10,000	10,000	167,931	10,000	10,000
MISCELLANEOUS	139,980	45,446	69,995	15,000	15,000	4,670	15,000	15,000
STATE AID	1,170,792	1,375,497	1,059,540	969,359	969,359	944,101	552,887	552,887
FEDERAL AID	104,784	0	0	0	0	0	0	0
TRANSFERS IN	86,700	11,903	0	50,000	50,000	0	0	0
GENERAL FUND REVENUES	8,431,689	8,665,250	8,337,611	8,246,284	8,246,284	9,121,853	8,364,571	8,364,571
APPROPRIATED FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND REVENUE	8,431,689	8,665,250	8,337,611	8,246,284	8,246,284	9,121,853	8,364,571	8,364,571
WATER FUND								
DEPARTMENTAL INCOME	2,657,880	2,489,203	2,611,122	1,766,751	1,766,751	1,706,291	2,186,829	2,186,829
USE OF MONEY AND PROPERTY	60	34,811	110,027	25,000	25,000	83,628	50,000	50,000
MISCELLANEOUS	2,202	13,526	60,336	0	0	2,459	0	0
WATER FUND REVENUE	2,660,142	2,537,540	2,781,485	1,791,751	1,791,751	1,792,377	2,236,829	2,236,829
APPROPRIATED FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL WATER FUND REVENUE	2,660,142	2,537,540	2,781,485	1,791,751	1,791,751	1,792,377	2,236,829	2,236,829
DEBT SERVICE FUND								
INTERFUND TRANSFERS	157,895	281,454	266,213	305,000	305,000	117,680	400,160	400,160
APPROPRIATED FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE FUND	157,895	281,454	266,213	305,000	305,000	117,680	400,160	400,160

2025/2026 DISTRIBUTION OF EXPENDITURES



	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
SUMMARY OF EXPENDITURES								
GENERAL GOVERNMENT SUPPORT								
LEGISLATIVE	41,971	51,980	76,027	44,000	57,200	50,134	44,000	44,000
JUDICIAL	38,620	39,962	44,752	46,425	46,425	33,450	46,425	46,425
EXECUTIVE	112,137	121,601	128,733	131,100	131,400	99,036	73,100	73,100
FINANCIAL	278,132	250,815	334,485	408,418	408,418	256,731	297,000	297,000
STAFF	385,155	323,199	358,994	356,804	356,804	234,244	378,500	378,500
SHARED SERVICES	390,195	141,769	117,630	262,000	203,900	111,906	238,475	238,475
SPECIAL ITEMS	289,331	172,303	172,081	537,700	280,700	163,477	447,000	447,000
TOTAL GEN. GOVT. SUPPORT	1,535,541	1,101,629	1,232,701	1,786,447	1,484,847	948,977	1,524,500	1,524,500



EXPENDITURES	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
GENERAL GOVERNMENT SUPPORT								
LEGISLATIVE								
BOARD OF TRUSTEES								
A1010.100 Personnel Services	24,000	24,000	24,000	24,000	24,000	18,000	24,000	24,000
A1010.400 Contractual Exp.	17,971	27,980	52,027	20,000	33,200	32,134	20,000	20,000
TOTAL LEGISLATIVE	41,971	51,980	76,027	44,000	57,200	50,134	44,000	44,000
Contr. Exp. Detail								
.411 Office Supplies	0	0	0	0	0	0	0	0
.440 Legal Adv.	0	0	0	0	0	0	0	0
.457 Consultants	0	0	0	0	0	0	0	0
.460 Other expenditures	17,971	27,980	52,027	20,000	33,200	32,134	20,000	20,000
Total	17,971	27,980	52,027	20,000	33,200	32,134	20,000	20,000
JUDICIAL								
JUSTICE COURT								
A1110.100 Personnel Services	29,335	31,125	36,925	37,425	37,425	28,069	37,425	37,425
A1110.400 Contractual Exp.	9,285	8,837	7,827	9,000	9,000	5,381	9,000	9,000
TOTAL JUDICIAL	38,620	39,962	44,752	46,425	46,425	33,450	46,425	46,425
Contr. Exp. Detail								
.410 Insurance	0	0	0	0	0	0	0	0
.442 Bldg. Maint	0	0	0	0	0	0	0	0
.451 Maint Contracts	0	0	0	0	0	0	0	0
.456 Steno/Interpreter	0	0	0	0	0	0	0	0
.460 Other expenditures	8,259	8,837	7,827	9,000	9,000	5,381	9,000	9,000
.465 Computer Svcs.	0	0	0	0	0	0	0	0
.490 Telephone	1,026	0	0	0	0	0	0	0
Total	9,285	8,837	7,827	9,000	9,000	5,381	9,000	9,000

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
EXECUTIVE								
MAYOR								
A1210.100 Personnel Services	7,500	7,500	7,500	7,500	7,500	5,625	7,500	7,500
A1210.400 Contractual Exp.	209	2,013	1,721	600	900	844	600	600
TOTAL MAYOR	7,709	9,513	9,221	8,100	8,400	6,469	8,100	8,100
Contr. Exp. Detail								
.460 Other expenditures	209	2,013	1,721	600	900	844	600	600
Total	209	2,013	1,721	600	900	844	600	600
ADMINISTRATOR								
A1230.100 Personnel Services	103,283	111,025	115,424	116,000	116,000	90,002	58,000	58,000
A1230.200 Equipment	0	0	0	0	0	0	0	0
A1230.400 Contractual Exp.	1,145	1,063	4,088	7,000	7,000	2,565	7,000	7,000
TOTAL ADMINISTRATOR	104,428	112,088	119,512	123,000	123,000	92,567	65,000	65,000
Contr. Exp. Detail								
.411 Office Supplies	76	0	3,264	2,000	2,000	1,667	2,000	2,000
.441 Veh. Maint.	0	308	0	0	0	0	0	0
.443 Veh. Lease	0	0	0	0	0	0	0	0
.457 Consultants	0	0	0	0	0	0	0	0
.461 Pro. Dev.	1,069	755	824	5,000	5,000	898	5,000	5,000
Total	1,145	1,063	4,088	7,000	7,000	2,565	7,000	7,000
TOTAL EXECUTIVE	112,137	121,601	128,733	131,100	131,400	99,036	73,100	73,100

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
FINANCIAL								
AUDITOR								
A1320.400 Contractual Exp.	40,830	45,141	46,685	53,000	53,000	28,035	53,000	53,000
TOTAL AUDITOR	40,830	45,141	46,685	53,000	53,000	28,035	53,000	53,000
Contr. Exp. Detail								
.460 Contract	40,830	45,141	46,685	53,000	53,000	28,035	53,000	53,000
Total	40,830	45,141	46,685	53,000	53,000	28,035	53,000	53,000
TREASURER								
A1325.100 Personnel Services	105,360	110,466	175,394	223,918	223,918	146,031	107,550	107,550
A1325.102 Part time	6,549	17,347	15,619	15,000	15,000	11,840	18,000	18,000
A1325.104 Longevity	1,700	1,700	2,000	2,000	2,000	2,000	2,000	2,000
A1325.106 Unused sick-time	0	0	0	0	0	0	0	0
A1325.200 Equipment	0	0	0	5,000	5,000	0	5,000	5,000
A1325.400 Contractual Exp.	87,472	68,343	92,694	105,500	105,200	64,579	106,450	106,450
TOTAL CLERK/TREASURER	201,081	197,856	285,708	351,418	351,118	224,451	239,000	239,000
Contr. Exp. Detail								
.430 Uniforms	0	0	0	0	0	0	950	950
.440 Supplies	3,256	3,205	4,037	4,000	4,000	1,520	4,000	4,000
.460 Other Expenditures	59,312	47,682	47,926	60,000	58,800	35,528	60,000	60,000
.466 Computer Expenditures	23,185	16,091	39,490	40,000	40,000	25,227	40,000	40,000
.476 Emp. Screening	693	1,365	1,242	1,500	2,400	2,304	1,500	1,500
.490 Telephone	1,026	0	0	0	0	0	0	0
Total	87,472	68,343	92,694	105,500	105,200	64,579	106,450	106,450

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
Assessment								
A1355.460 Other Expenditures	414	2,046	2,092	4,000	4,300	4,245	5,000	5,000
TOTAL ASSESSMENT	414	2,046	2,092	4,000	4,300	4,245	5,000	5,000
Fiscal Agents								
A1380.459 Fiscal Agent Fees	35,807	5,772	0	0	0	0	0	0
TOTAL FISCAL AGENTS	35,807	5,772	0	0	0	0	0	0
TOTAL FINANCIAL	278,132	250,815	334,485	408,418	408,418	256,731	297,000	297,000
STAFF								
CLERK								
A1410.100 Personnel Services	21,372	22,044	28,263	28,804	28,804	24,978	40,500	40,500
A1410.200 Equipment	0	0	0	0	0	0	0	0
A1410.400 Contractual Exp.	1,513	1,607	894	3,000	3,000	649	3,000	3,000
TOTAL CLERK	22,885	23,651	29,156	31,804	31,804	25,627	43,500	43,500
Contr. Exp. Detail								
.411 Office Supplies	0	0	0	500	500	0	500	500
.451 Maint. Contract	0	0	0	0	0	0	0	0
.460 Postage	0	0	0	0	0	0	0	0
.461 Pro. Dev.	1,513	1,607	894	2,500	2,500	649	2,500	2,500
Total	1,513	1,607	894	3,000	3,000	649	3,000	3,000
LAW								
A1420.100 Personnel Services	80,000	85,000	90,000	95,000	95,000	71,250	105,000	105,000
A1420.400 Contractual Exp.	58,147	105,347	79,981	80,000	80,000	32,627	80,000	80,000
TOTAL LAW	138,147	190,347	169,981	175,000	175,000	103,877	185,000	185,000
Contr. Exp. Detail								
.460 Other Expenditures	58,147	105,347	79,981	80,000	80,000	32,627	80,000	80,000
Total	58,147	105,347	79,981	80,000	80,000	32,627	80,000	80,000

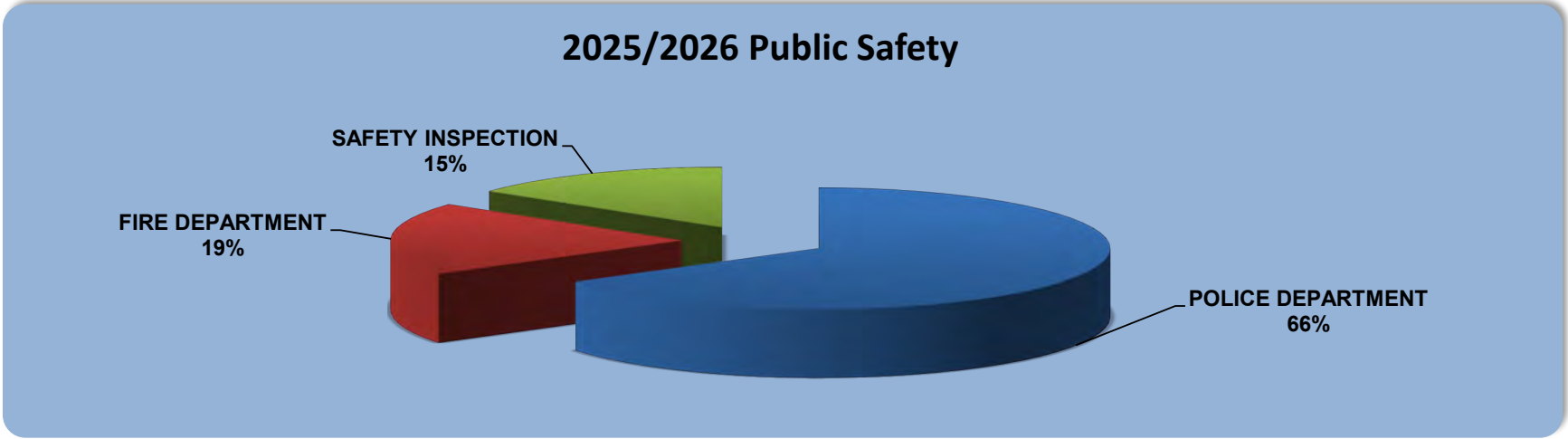
	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
STAFF (cont.)								
ENGINEERING								
A1440.100 Personnel Services	0	0	0	0	0	0	0	0
A1440.400 Contractual Exp.	221,095	106,323	155,941	145,000	145,000	104,664	145,000	145,000
TOTAL ENGINEERING	221,095	106,323	155,941	145,000	145,000	104,664	145,000	145,000
Contr. Exp. Detail								
.461 Engineering Services	221,095	106,323	155,941	145,000	145,000	104,664	145,000	145,000
.462 Engineering Consultant	0	0	0	0	0	0	0	0
Total	221,095	106,323	155,941	145,000	145,000	104,664	145,000	145,000
ELECTIONS								
A1450.102 Personnel Services	1,290	1,185	2,100	2,500	2,500	77	2,500	2,500
A1450.400 Contractual Exp.	1,738	1,693	1,815	2,500	2,500	0	2,500	2,500
TOTAL ELECTIONS	3,028	2,878	3,915	5,000	5,000	77	5,000	5,000
Contr. Exp. Detail								
.460 Other Expenditures	1,738	1,693	1,815	2,500	2,500	0	2,500	2,500
.440 Legal Adv.	0	0	0	0	0	0	0	0
.443 Equip. Rental	0	0	0	0	0	0	0	0
Total	1,738	1,693	1,815	2,500	2,500	0	2,500	2,500
RECORDS MANAGEMENT								
A1460.100 Personnel Services	0	0	0	0	0	0	0	0
A1460.200 Equipment	0	0	0	0	0	0	0	0
A1460.400 Contractual Exp.	0	0	0	0	0	0	0	0
TOTAL RECORDS MANAGEMENT	0	0	0	0	0	0	0	0
Contr. Exp. Detail								
.411 Office Supp.	0	0	0	0	0	0	0	0
.499 Records Mgmt.	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0
TOTAL STAFF	385,155	323,199	358,994	356,804	356,804	234,244	378,500	378,500

	Actual	Actual	Actual	Adopted	Budget as	Actual	Department	Tentative
	2021/2022	2022/2023	2023/2024	Budget	Amended	Expended	Requests	Budget
	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	thru 3/10/2025	2025/2026	2025/2026
SHARED SERVICES								
PUBLIC BUILDINGS								
A1620.100 Personnel Services	61,152	14,329	-236	0	0	0	0	0
A1620.101 Overtime	2,581	0	0	3,000	3,000	0	3,000	3,000
A1620.102 Part Time	9,967	15,034	13,057	30,000	16,900	9,605	30,000	30,000
A1620.104 Longevity	1,300	0	0	0	0	0	0	0
A1620.106 Unused sick payout	53,126	0	0	0	0	0	0	0
A1620.200 Equipment	0	0	0	5,000	5,000	0	5,000	5,000
A1620.400 Contractual Exp.	66,601	53,466	46,416	65,000	78,100	53,533	78,500	78,500
TOTAL PUBLIC BUILDINGS	194,727	82,829	59,237	103,000	103,000	63,137	116,500	116,500
Contr. Exp. Detail								
.410 Insurance	0	0	0	0	0	0	0	0
.440 Supplies	6,583	4,792	5,656	6,500	6,800	6,728	7,000	7,000
.451 Lease	0	0	0	0	0	0	0	0
.460 Other Expenditures	5,125	8,770	5,997	9,000	10,800	9,472	10,000	10,000
.480 Repairs	15,124	3,762	4,413	10,000	21,000	16,902	20,000	20,000
.490 Telephone	2,853	0	0	0	0	0	0	0
.492 Power	19,564	24,180	19,328	20,000	20,000	15,797	22,000	22,000
.494 Natural gas	0	0	0	0	0	0	12,000	12,000
.496 Fuel	11,604	5,613	6,168	12,000	12,000	61	0	0
.497 Elevator Maint.	5,098	3,920	4,180	5,000	5,000	4,572	5,000	5,000
.498 HVAC Maint.	650	2,429	674	2,500	2,500	0	2,500	2,500
	66,601	53,466	46,416	65,000	78,100	53,533	78,500	78,500

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
CENTRAL GARAGE								
A1640.101 Personnel Services	141,521	0	0	70,000	8,300	0	28,000	28,000
A1640.101 Overtime	2,600	0	0	0	0	0	0	0
A1640.104 Longevity	0	0	0	0	0	0	0	0
A1640.200 Equipment	0	0	0	5,000	5,000	0	5,000	5,000
A1640.400 Contractual Exp.	51,347	30,681	28,301	54,000	57,600	24,313	57,975	57,975
TOTAL CENTRAL GARAGE	195,468	30,681	28,301	129,000	70,900	24,313	90,975	90,975
Contr. Exp. Detail								
.430 Uniforms	0	0	0	0	0	0	475	475
.440 Supplies	1,186	0	2,079	1,000	1,600	1,589	2,000	2,000
.460 Other Expenditures	3,732	1,912	4,156	3,500	6,500	5,806	5,000	5,000
.480 Repairs-Eq.	23,109	1,610	5,596	20,000	20,000	1,593	20,000	20,000
.492 Power	7,736	7,715	6,069	8,000	8,000	4,866	9,000	9,000
.496 Fuel	15,584	18,864	8,872	20,000	20,000	9,461	20,000	20,000
.498 HVAC Maint.	0	580	1,528	1,500	1,500	998	1,500	1,500
Total	51,347	30,681	28,301	54,000	57,600	24,313	57,975	57,975
CENTRAL SERVICES								
A1650.400 Contractual Exp.	0	28,259	30,092	30,000	30,000	24,456	31,000	31,000
TOTAL CENTRAL SERVICES	0	28,259	30,092	30,000	30,000	24,456	31,000	31,000
Contr. Exp. Detail								
0490 TELEPHONE	0	28,259	30,092	30,000	30,000	24,456	31,000	31,000
Total	0	28,259	30,092	30,000	30,000	24,456	31,000	31,000
TOTAL SHARED SERVICES	390,195	141,769	117,630	262,000	203,900	111,906	238,475	238,475

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
SPECIAL ITEMS								
A1910.410 Unallocated Insurance	199,674	168,965	169,107	170,700	170,700	160,403	180,000	180,000
A1920.460 Municipal Association Dues	5,031	3,338	2,974	7,000	7,000	2,974	7,000	7,000
A1930.460 Judgments and Claims	84,626	0	0	5,000	5,000	100	5,000	5,000
A1950.400 Property Taxes	0	0	0	0	0	0	0	0
A1990.460 Contingency Account	0	0	0	355,000	98,000	0	255,000	255,000
TOTAL SPECIAL ITEMS	289,331	172,303	172,081	537,700	280,700	163,477	447,000	447,000
TOTAL GENERAL GOVERNMENT SUPPORT	1,535,541	1,101,629	1,232,701	1,786,447	1,484,847	948,977	1,524,500	1,524,500

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
SUMMARY OF EXPENDITURES								
PUBLIC SAFETY								
POLICE DEPARTMENT	995,244	1,091,919	1,104,331	1,090,267	1,099,410	848,320	1,098,391	1,098,391
FIRE DEPARTMENT	278,100	233,983	304,549	319,699	319,699	268,224	327,000	327,000
ANIMAL CONTROL	0	0	0	0	0	0	1,500	1,500
SAFETY INSPECTION	165,298	168,384	183,363	228,258	263,258	184,233	246,960	246,960
TOTAL PUBLIC SAFETY	1,438,642	1,494,286	1,592,243	1,638,224	1,682,367	1,300,776	1,673,851	1,673,851



	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
PUBLIC SAFETY								
POLICE DEPARTMENT								
A3120.100 Personnel Services	745,616	798,603	801,830	826,012	826,012	658,144	830,060	830,060
A3120.101 Over time	120,078	92,917	90,222	107,000	107,000	80,776	110,000	110,000
A3120.104 Longevity	4,925	6,025	6,900	5,650	6,950	6,900	5,950	5,950
A3120.105 Holiday Pay	52,721	34,242	50,997	55,655	55,655	37,558	51,081	51,081
A3120.106 Unused sick-time	0	14,593	0	0	0	0	0	0
A3120.107 Shift Diff.	6,429	3,857	6,000	6,650	6,650	6,375	6,500	6,500
A3120.108 Training-OT	9,972	7,393	4,967	10,500	10,500	2,908	10,500	10,500
A3120.109 Retro Pay	0	62,681	72,464	0	0	0	0	0
A3120.200 Equipment	-3,207	7,802	9,289	10,000	13,384	3,384	10,000	10,000
A3120.400 Contractual Exp.	58,710	63,806	61,661	68,800	73,259	52,274	74,300	74,300
TOTAL POLICE DEPARTMENT	995,244	1,091,919	1,104,331	1,090,267	1,099,410	848,320	1,098,391	1,098,391
Contr. Exp. Detail								
.410 Insurance	0	0	0	0	0	0	0	0
.420 Gasoline	10,565	8,712	8,792	10,000	10,000	4,469	10,000	10,000
.430 Uniforms	8,129	7,984	8,137	10,300	10,300	6,485	10,300	10,300
.440 Supplies	4,077	7,662	2,616	6,500	6,500	863	7,000	7,000
.451 Lease	7,290	0	0	0	0	0	0	0
.460 Other Expenditures	15,057	34,197	26,529	32,000	29,459	26,793	36,000	36,000
.466 Computer Software	2,629	0	3,378	4,000	4,000	750	4,000	4,000
.472 Special Invest.	0	0	0	0	0	0	0	0
.480 Repairs-Equipment	5,597	5,251	12,210	6,000	13,000	12,915	7,000	7,000
.490 Telephone	5,366	0	0	0	0	0	0	0
Total	58,710	63,806	61,661	68,800	73,259	52,274	74,300	74,300

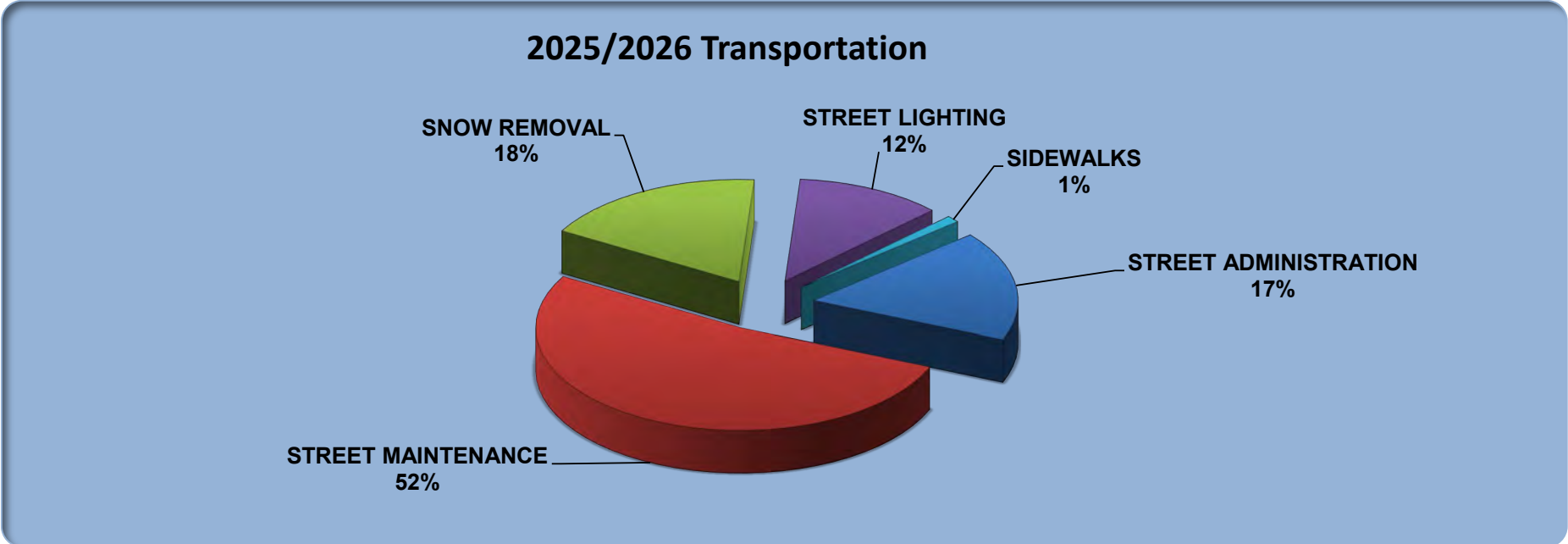
	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
PUBLIC SAFETY (cont.)								
Fire Department								
A3410.200 Equipment	0	0	8,450	0	0	0	0	0
A3410.400 Contractual Exp.	278,100	233,983	296,099	319,699	319,699	268,224	327,000	327,000
TOTAL FIRE DEPARTMENT	278,100	233,983	304,549	319,699	319,699	268,224	327,000	327,000
Contr. Exp. Detail								
.410 Insurance	3,595	2,623	1,690	0	0	0	0	0
.460 Other Expenditures	231,097	197,345	253,949	269,699	269,699	263,918	277,000	277,000
.473 Service Award	43,408	34,015	40,460	50,000	50,000	4,306	50,000	50,000
.478 Res. Fund	0	0	0	0	0	0	0	0
Total	278,100	233,983	296,099	319,699	319,699	268,224	327,000	327,000

PUBLIC SAFETY (cont.)

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
ANIMAL CONTROL								
A3510.400 Contractual Exp.	0	0	0	0	0	0	1,500	1,500
TOTAL ANIMAL CONTROL	0	0	0	0	0	0	1,500	1,500
Contr. Exp. Detail								
.460 Other Expenditures	0	0	0	0	0	0	1,500	1,500
Total	0	0	0	0	0	0	1,500	1,500
SAFETY INSPECTION								
A3620.100 Personnel Services	162,330	166,425	181,114	196,558	196,558	148,036	184,510	184,510
A3620.102 Part Time	0	0	0	14,000	14,000	0	14,000	14,000
A3620.104 Longevity	0	0	0	0	0	0	500	500
A3620.106 Unused Sick time	0	0	0	0	0	0	0	0
A3620.200 Equipment	0	0	0	1,000	3,000	2,838	1,000	1,000
A3620.400 Contractual Exp.	2,968	1,959	2,249	16,700	49,700	33,358	46,950	46,950
TOTAL SAFETY INSPECTION	165,298	168,384	183,363	228,258	263,258	184,233	246,960	246,960
Contr. Exp. Detail								
.420 Gasoline	0	0	0	0	0	0	0	0
.430 Uniforms	0	0	0	700	700	0	950	950
.440 Supplies	222	2	8	500	500	0	500	500
.457 Inspection Consultants	0	0	0	0	35,000	30,743	30,000	30,000
.460 Other Expenditures	2,746	1,957	1,237	3,000	3,000	2,239	3,000	3,000
.461 Pro. Dev.	0	0	160	2,500	2,500	0	2,500	2,500
.466 Computer Software	0	0	844	10,000	8,000	375	10,000	10,000
Total	2,968	1,959	2,249	16,700	49,700	33,358	46,950	46,950
TOTAL PUBLIC SAFETY	1,438,642	1,494,286	1,592,243	1,638,224	1,682,367	1,300,776	1,673,851	1,673,851
SUMMARY OF EXPENDITURES								
HEALTH								
Nurse	0	0	0	2,500	2,500	0	2,500	2,500
TOTAL HEALTH	0	0	0	2,500	2,500	0	2,500	2,500

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
HEALTH								
Health Care Center								
A4010.460 Contractual Exp.	0	0	0	2,500	2,500	0	2,500	2,500
TOTAL REGISTRAR OF VITAL STATISTICS	0	0	0	2,500	2,500	0	2,500	2,500
Contr. Exp. Detail								
.460 Other Expenditures	0	0	0	2,500	2,500	0	2,500	2,500
Total	0	0	0	2,500	2,500	0	2,500	2,500
TOTAL HEALTH	0	0	0	2,500	2,500	0	2,500	2,500

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
SUMMARY OF EXPENDITURES								
TRANSPORTATION								
STREET ADMINISTRATION	226,855	119,774	145,592	144,781	149,781	119,458	97,016	97,016
STREET MAINTENANCE	241,363	282,650	268,875	270,518	328,018	299,288	291,194	291,194
SNOW REMOVAL	68,374	40,681	57,042	90,000	107,213	86,749	100,000	100,000
STREET LIGHTING	55,609	56,836	58,454	60,000	69,000	55,827	65,000	65,000
SIDEWALKS	126,210	129,722	0	6,000	0	0	6,000	6,000
TOTAL TRANSPORTATION	718,411	629,663	529,962	571,299	654,012	561,323	559,210	559,210



	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
TRANSPORTATION								
STREET ADMINISTRATION								
A5010.100 Personnel Services	209,601	84,088	124,943	122,506	122,506	95,170	75,341	75,341
A5010.101 Over time	2,243	0	871	2,500	500	89	2,500	2,500
A5010.104 Longevity	2,600	1,300	1,300	1,300	1,300	1,300	700	700
A5010.110 Out of Class	12,411	34,386	18,478	18,000	25,000	22,899	18,000	18,000
A5010.200 Equipment	0	0	0	0	0	0	0	0
A5010.400 Contractual Exp.	0	0	0	475	475	0	475	475
TOTAL STREET ADMIN.	226,855	119,774	145,592	144,781	149,781	119,458	97,016	97,016
Contr. Exp. Detail								
.420 Gasoline	0	0	0	0	0	0	0	0
.430 Uniforms	0	0	0	475	475	0	475	475
.440 Supplies	0	0	0	0	0	0	0	0
.460 Other Expenditures	0	0	0	0	0	0	0	0
.480 Repairs-Eq.	0	0	0	0	0	0	0	0
.466 Computer Software	0	0	0	0	0	0	0	0
Total	0	0	0	475	475	0	475	475

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
STREET MAINTENANCE								
A5110.100 Personnel Services	153,967	153,033	140,158	154,093	174,093	171,926	171,794	171,794
A5110.101 Over time	1,142	762	3,982	3,000	6,000	5,244	3,000	3,000
A5110.102 Part-time leaf	10,430	15,960	12,724	16,000	23,000	22,644	16,000	16,000
A5110.103 Summer help	17,989	23,477	24,366	25,000	25,000	22,806	25,000	25,000
A5110.104 Longevity	1,800	500	500	500	500	500	500	500
A5110.106 Unused Sick days	0	0	0	0	7,000	6,923	0	0
A5110.200 Equipment	0	17,130	4,334	5,000	22,500	20,622	5,000	5,000
A5110.400 Contractual Exp.	56,035	71,788	82,811	66,925	69,925	48,624	69,900	69,900
TOTAL STREET MAINTENANCE	241,363	282,650	268,875	270,518	328,018	299,288	291,194	291,194
Contr. Exp. Detail								
.410 Insurance	100	0	0	0	0	0	0	0
.420 Gasoline	6,887	6,085	6,495	7,000	7,000	4,422	7,000	7,000
.430 Uniforms	2,403	2,331	2,400	1,425	2,425	2,334	1,900	1,900
.440 Supplies	7,954	6,398	7,857	9,000	11,500	11,382	9,000	9,000
.460 Other expenditures	12,351	16,589	20,668	15,500	23,000	22,712	18,000	18,000
.470 Street Repairs	798	2,468	851	4,000	4,000	0	4,000	4,000
.471 Street signs	955	25,988	235	5,000	2,000	419	5,000	5,000
.480 Repairs-Eq.	17,061	11,929	44,305	25,000	20,000	7,354	25,000	25,000
.490 Telephone	7,526	0	0	0	0	0	0	0
Total	56,035	71,788	82,811	66,925	69,925	48,624	69,900	69,900

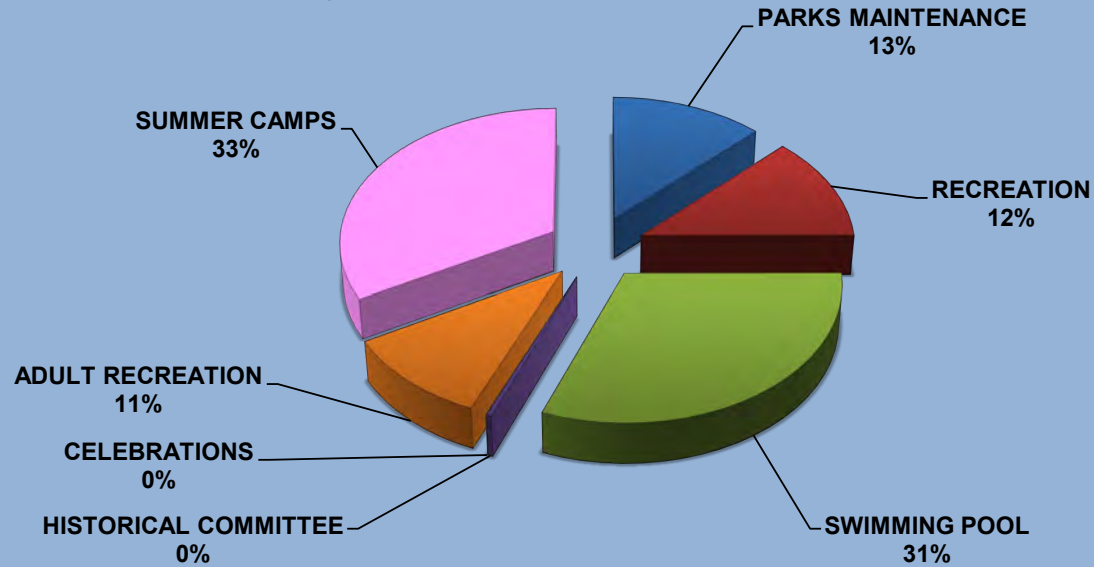
	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
TRANSPORTATION (cont.)								
SNOW REMOVAL								
A5142.101 Personnel Services-OT	27,112	4,928	13,903	35,000	26,000	25,563	35,000	35,000
A5142.200 Equipment	0	0	0	5,000	5,000	2,300	5,000	5,000
A5142.400 Contractual Exp.	41,262	35,753	43,139	50,000	76,213	58,886	60,000	60,000
TOTAL SNOW REMOVAL	68,374	40,681	57,042	90,000	107,213	86,749	100,000	100,000
Contr. Exp. Detail								
.460 Other Expenditures	41,262	35,753	43,139	50,000	76,213	58,886	60,000	60,000
Total	41,262	35,753	43,139	50,000	76,213	58,886	60,000	60,000
STREET LIGHTING								
A5182.100 Personnel Services	0	0	0	0	0	0	0	0
A5182.200 Equipment	0	0	4,989	0	10,000	9,162	0	0
A5182.400 Contractual Exp.	55,609	56,836	53,465	60,000	59,000	46,665	65,000	65,000
TOTAL STREET LIGHTING	55,609	56,836	58,454	60,000	69,000	55,827	65,000	65,000
Contr. Exp. Detail								
.460 Other expenditures	17,995	17,593	13,107	20,000	19,000	17,414	20,000	20,000
.492 Power	37,614	39,243	40,358	40,000	40,000	29,251	45,000	45,000
Total	55,609	56,836	53,465	60,000	59,000	46,665	65,000	65,000

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
TRANSPORTATION (cont.)								
SIDEWALKS								
A5410.100 Personnel Services	0	0	0	0	0	0	0	0
A5410.200 Equipment	0	0	0	0	0	0	0	0
A5410.400 Contractual Exp.	126,210	129,722	0	6,000	0	0	6,000	6,000
TOTAL SIDEWALKS	126,210	129,722	0	6,000	0	0	6,000	6,000
Contr. Exp. Detail								
.460 Other expenditures	126,210	129,722	0	6,000	0	0	6,000	6,000
Total	126,210	129,722	0	6,000	0	0	6,000	6,000
TOTAL TRANSPORTATION	718,411	629,663	529,962	571,299	654,012	561,323	559,210	559,210

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
SUMMARY OF EXPENDITURES								
ECONOMIC ASSISTANCE AND OPPORTUNITY								
PUBLICITY	2,850	2,850	4,200	3,000	3,000	2,850	3,000	3,000
TOTAL ECONOMIC ASSISTANCE AND OPP.	2,850	2,850	4,200	3,000	3,000	2,850	3,000	3,000
ECONOMIC ASSISTANCE AND OPPORTUNITY								
PUBLICITY								
A6410.400 Contractual Exp.	2,850	2,850	4,200	3,000	3,000	2,850	3,000	3,000
TOTAL PUBLICITY	2,850	2,850	4,200	3,000	3,000	2,850	3,000	3,000
Contr. Exp. Detail								
.460 Other expenditures	2,850	2,850	4,200	3,000	3,000	2,850	3,000	3,000
Total	2,850	2,850	4,200	3,000	3,000	2,850	3,000	3,000
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	2,850	2,850	4,200	3,000	3,000	2,850	3,000	3,000

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
SUMMARY OF EXPENDITURES								
CULTURE AND RECREATION								
PARKS MAINTENANCE	164,352	121,643	91,193	93,612	87,314	65,421	52,500	52,500
RECREATION	42,127	43,535	48,579	53,200	53,200	29,022	52,200	52,200
SWIMMING POOL	78,195	90,237	82,504	110,000	119,600	114,631	129,500	129,500
HISTORIAN	0	13	26	1,500	1,500	0	1,500	1,500
CELEBRATIONS	0	292	1,010	0	0	0	0	0
ADULT RECREATION	1,595	7,668	33,162	39,500	57,500	47,310	44,500	44,500
SUMMER CAMPS	86,275	113,655	116,982	134,000	134,000	113,480	139,000	139,000
TOTAL CULTURE AND RECREATION	372,544	377,043	373,456	431,812	453,114	369,864	419,200	419,200

2025/2026 Culture & Recreation



	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
CULTURE AND RECREATION								
PARKS MAINTENANCE								
A7110.100 Personnel Services	61,681	63,287	64,682	66,112	66,112	49,578	20,000	20,000
A7110.101 Overtime	299	902	431	1,000	1,400	1,333	1,000	1,000
A7110.104 Longevity	0	0	0	0	0	0	0	0
A7110.200 Equipment	0	0	0	1,500	1,500	0	1,500	1,500
A7110.400 Contractual Exp.	102,372	57,454	26,080	25,000	18,302	14,511	30,000	30,000
TOTAL PARKS MAINTENANCE	164,352	121,643	91,193	93,612	87,314	65,421	52,500	52,500
Contr. Exp. Detail								
.460 Other expenditures	6,370	4,787	15,888	8,000	8,702	5,854	8,000	8,000
.465 Lents Cove	0	2,199	2,217	12,000	1,200	889	12,000	12,000
.480 Repairs	96,002	50,468	7,975	5,000	8,400	7,767	10,000	10,000
Total	102,372	57,454	26,080	25,000	18,302	14,511	30,000	30,000

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
CULTURE AND RECREATION (cont.)								
RECREATION								
A7140.100 Personnel Services	21,293	24,308	21,724	25,000	25,000	19,334	25,000	25,000
A7140.103 Personnel Services-Summer	0	0	0	0	0	0	0	0
A7140.200 Equipment	0	0	0	3,000	500	0	3,000	3,000
A7140.400 Contractual Exp.	20,834	19,227	26,855	25,200	27,700	9,688	24,200	24,200
TOTAL RECREATION	42,127	43,535	48,579	53,200	53,200	29,022	52,200	52,200
Contr. Exp. Detail								
.460 Other expenditures	14,391	1,538	2,685	2,200	2,700	2,677	2,200	2,200
.463 Daycamp supplies	0	0	2,640	0	2,000	1,875	0	0
.464 Adult programs	608	0	-800	0	0	0	0	0
.467 Adult bus trips	0	0	12,023	0	0	0	0	0
.469 Playground/Special events	4,809	11,484	5,657	15,000	15,000	3,947	15,000	15,000
.480 Repairs	0	6,205	4,650	8,000	8,000	1,189	7,000	7,000
.490 Telephone	1,026	0	0	0	0	0	0	0
Total	20,834	19,227	26,855	25,200	27,700	9,688	24,200	24,200

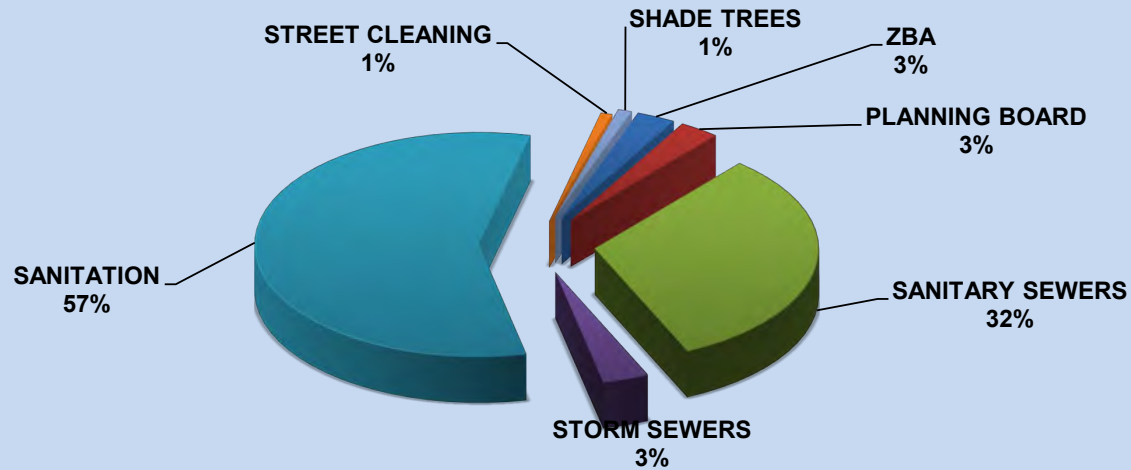
	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
CULTURE AND RECREATION (cont.)								
SWIMMING POOL								
A7180.100 Personnel Services	36,722	50,979	56,552	60,000	67,000	66,678	70,000	70,000
A7180.200 Equipment	0	2,920	1,979	3,500	3,500	2,749	3,500	3,500
A7180.400 Contractual Exp.	41,473	36,338	23,973	46,500	49,100	45,205	56,000	56,000
TOTAL SWIMMING POOL	78,195	90,237	82,504	110,000	119,600	114,631	129,500	129,500
Contr. Exp. Detail								
.460 Other expenditures	15,683	29,141	16,193	17,000	19,000	18,962	25,000	25,000
.480 Repairs	24,051	3,774	3,794	25,000	25,000	21,171	25,000	25,000
.490 Telephone	1,026	0	0	0	0	0	0	0
.492 Power	713	3,423	3,986	4,500	5,100	5,072	6,000	6,000
Total	41,473	36,338	23,973	46,500	49,100	45,205	56,000	56,000

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
CULTURE AND RECREATION (cont.)								
HISTORIAN								
A7510.400 Contractual Exp.	0	13	26	1,500	1,500	0	1,500	1,500
TOTAL HISTORIAN	0	13	26	1,500	1,500	0	1,500	1,500
Contr. Exp. Detail								
.460 Other expenditures	0	13	26	1,500	1,500	0	1,500	1,500
Total	0	13	26	1,500	1,500	0	1,500	1,500
CELEBRATIONS								
A7550.400 Contractual Exp.	0	292	1,010	0	0	0	0	0
TOTAL CELEBRATIONS	0	292	1,010	0	0	0	0	0
Contr. Exp. Detail								
.460 Other expenditures	0	292	1,010	0	0	0	0	0
Total	0	292	1,010	0	0	0	0	0
ADULT RECREATION								
A7620.100 Personnel Services	0	2,000	12,000	15,000	15,000	10,800	15,000	15,000
A7620.200 Equipment	0	0	0	0	0	0	0	0
A7620.400 Contractual Exp.	1,595	5,668	21,162	24,500	42,500	36,510	29,500	29,500
TOTAL ADULT RECREATION	1,595	7,668	33,162	39,500	57,500	47,310	44,500	44,500
Contr. Exp. Detail								
.460 Other Expenses	0	100	2,641	0	0	0	0	0
.464 Adult programs	1,595	5,568	8,314	4,500	22,500	21,860	4,500	4,500
.467 Bus	0	0	10,208	20,000	20,000	14,650	25,000	25,000
Total	1,595	5,668	21,162	24,500	42,500	36,510	29,500	29,500

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
CULTURE AND RECREATION (cont.)								
SUMMER CAMPS								
A7989.100 Personnel Services	68,993	88,008	90,287	100,000	104,000	103,571	105,000	105,000
A7989.111 Personnel Services-After Camp	0	468	1,287	2,000	2,300	2,221	2,000	2,000
A7989.400 Contractual Exp.	17,282	25,179	25,407	32,000	27,700	7,688	32,000	32,000
TOTAL SUMMER CAMPS	86,275	113,655	116,982	134,000	134,000	113,480	139,000	139,000
Contr. Exp. Detail								
.463 Camp Supplies	17,282	24,806	25,161	28,000	23,700	7,688	28,000	28,000
.475 After Camp	0	373	246	4,000	4,000	0	4,000	4,000
Total	17,282	25,179	25,407	32,000	27,700	7,688	32,000	32,000
TOTAL CULTURE AND RECREATION	372,544	377,043	373,456	431,812	453,114	369,864	419,200	419,200

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
SUMMARY OF EXPENDITURES								
HOME AND COMMUNITY SERVICES								
ZONING BOARD OF APPEALS	14,095	11,184	11,437	16,700	16,700	9,120	16,700	16,700
PLANNING BOARD	13,040	10,803	13,470	17,200	29,200	24,724	17,200	17,200
WASTEWATER COLLECTION SYSTEM	68,793	78,364	99,739	109,046	204,346	187,078	191,850	191,850
WASTEWATER TREATMENT & DISPOSAL	479,930	570,046	566,200	543,414	547,945	384,801	636,695	636,695
STORM SEWERS	0	8,256	7,758	17,500	35,500	31,771	20,000	20,000
SANITATION	267,156	264,552	335,409	348,935	328,935	272,695	342,165	342,165
STREET CLEANING	0	0	0	5,000	5,000	0	5,000	5,000
SHADE TREES	0	0	0	6,000	3,000	0	6,000	6,000
TOTAL HOME AND COMMUNITY SERVICES	843,014	943,205	1,034,013	1,063,795	1,170,626	910,188	1,235,610	1,235,610

2025/2026 Home & Community Services



	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
HOME AND COMMUNITY SERVICES								
BOARD OF ZONING APPEALS								
A8010.100 Personnel Services	8,575	8,275	8,275	10,200	10,200	6,206	10,200	10,200
A8010.102 Part-time	200	1,100	1,500	1,500	1,500	1,200	1,500	1,500
A8010.200 Equipment	0	0	0	0	0	0	0	0
A8010.400 Contractual Exp.	5,320	1,809	1,662	5,000	5,000	1,713	5,000	5,000
TOTAL BD. OF ZONING APPEALS	14,095	11,184	11,437	16,700	16,700	9,120	16,700	16,700
Contr. Exp. Detail								
.460 Other expenditures	4,294	1,809	1,662	5,000	5,000	1,713	5,000	5,000
.490 Telephone	1,026	0	0	0	0	0	0	0
Total	5,320	1,809	1,662	5,000	5,000	1,713	5,000	5,000
PLANNING BOARD								
A8020.100 Personnel Services	8,700	9,025	9,025	11,200	11,200	7,856	11,200	11,200
A8020.102 Part-time	1,200	1,286	2,214	2,000	2,000	1,500	2,000	2,000
A8020.400 Contractual Exp.	3,140	492	2,230	4,000	16,000	15,368	4,000	4,000
TOTAL PLANNING BOARD	13,040	10,803	13,470	17,200	29,200	24,724	17,200	17,200
Contr. Exp. Detail								
.460 Other expenditures	3,140	492	2,230	4,000	16,000	15,368	4,000	4,000
Total	3,140	492	2,230	4,000	16,000	15,368	4,000	4,000

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
Sewer collecting system								
A8120.100 Personnel Services	25,670	26,177	28,732	27,546	27,546	22,471	94,350	94,350
A8120.200 Equipment	0	0	3,421	5,000	0	0	5,000	5,000
A8120.400 Contractual Exp.	43,123	52,187	67,586	76,500	176,800	164,607	92,500	92,500
TOTAL WASTEWATER COLLECTING SYSTEM	68,793	78,364	99,739	109,046	204,346	187,078	191,850	191,850
Contr. Exp. Detail								
.460 Other expenditures	14,353	25,855	9,423	16,000	28,300	25,850	25,000	25,000
.480 Repairs	2,953	5,159	32,609	35,000	123,000	122,405	40,000	40,000
.490 Telephone	3,066	0	0	0	0	0	0	0
.492 Power	19,430	18,058	20,848	20,000	20,000	14,021	22,000	22,000
.496 Fuel	3,321	3,115	4,706	5,500	5,500	2,332	5,500	5,500
Total	43,123	52,187	67,586	76,500	176,800	164,607	92,500	92,500

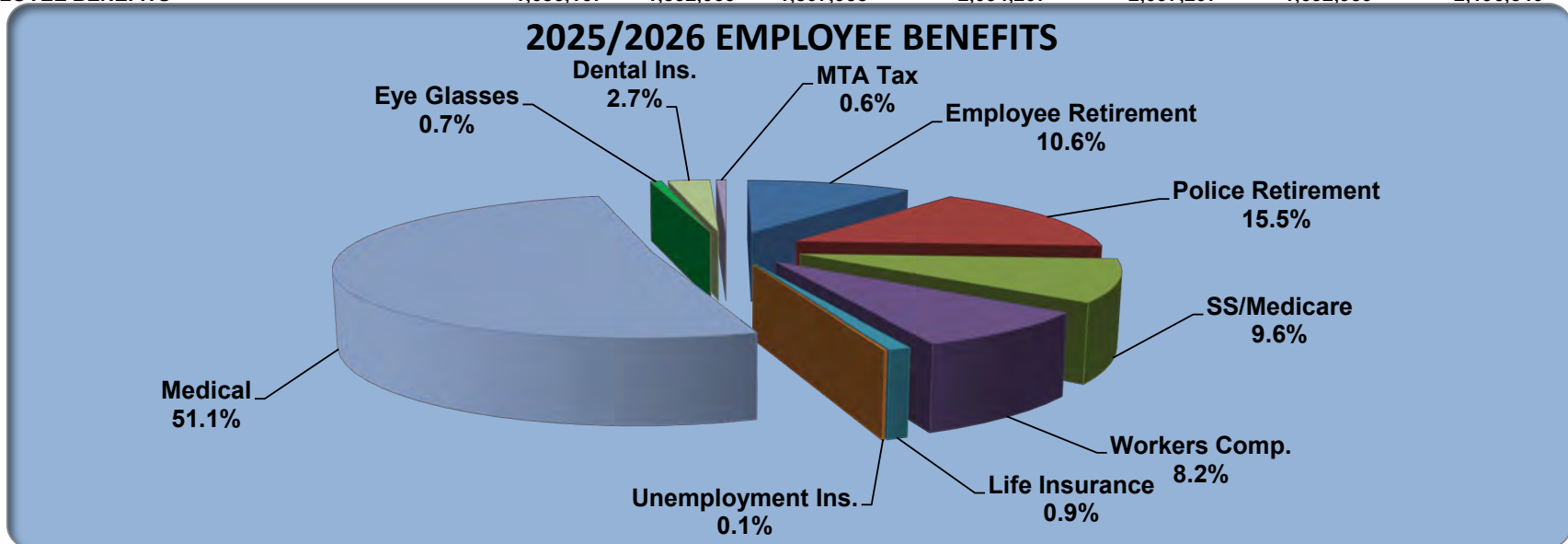
	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
Sewer treatment and disposal								
A8130.100 Personnel Services	80,030	79,510	101,030	103,639	103,639	67,412	179,920	179,920
A8130.101 Overtime	46,605	49,716	65,396	55,000	55,000	48,910	60,000	60,000
A8130.103 Summer Help	3,341	7,611	360	6,000	1,000	0	6,000	6,000
A8130.104 Longevity	1,100	1,300	1,300	1,300	1,300	1,300	1,300	1,300
A8130.200 Equipment	4,412	4,887	6,931	8,000	0	0	8,000	8,000
A8130.400 Contractual Exp.	344,442	427,022	391,183	369,475	387,006	267,179	381,475	381,475
TOTAL WASTEWATER TREATMENT & Disp.	479,930	570,046	566,200	543,414	547,945	384,801	636,695	636,695
Contr. Exp. Detail								
.410 Insurance	0	0	0	0	0	0	0	0
.420 Gasoline	1,631	1,536	1,662	2,000	2,000	983	2,000	2,000
.430 Uniforms	0	0	300	475	475	0	475	475
.440 Supplies	48,424	59,775	52,029	55,000	59,981	17,506	55,000	55,000
.450 Sludge Removal	128,505	151,066	157,135	135,000	135,000	121,322	135,000	135,000
.460 Other expenditures	107,368	126,041	121,414	110,000	112,550	67,752	110,000	110,000
.480 Repairs	9,952	35,833	14,245	20,000	30,000	27,496	25,000	25,000
.490 Telephone	1,026	0	0	0	0	0	0	0
.492 Power	46,507	49,823	42,898	43,000	43,000	31,301	50,000	50,000
.494 Natural gas	0	0	0	0	0	0	3,000	3,000
.496 Fuel	1,029	2,158	1,126	3,000	3,000	820	0	0
.498 HVAC Maint.	0	790	374	1,000	1,000	0	1,000	1,000
Total	344,442	427,022	391,183	369,475	387,006	267,179	381,475	381,475

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
STORM SEWERS								
A8140.200 Equipment	0	0	0	0	0	0	0	0
A8140.400 Contractual Exp.	0	8,256	7,758	17,500	35,500	31,771	20,000	20,000
TOTAL STORM SEWERS	0	8,256	7,758	17,500	35,500	31,771	20,000	20,000
Contr. Exp. Detail								
.440 Supplies.	0	0	0	0	0	0	0	0
.443 Equip. Rental	0	0	0	0	0	0	0	0
.449 Major Repairs	0	0	0	0	0	0	0	0
.457 Consultants	0	8,083	0	8,500	26,500	24,583	10,000	10,000
.480 Repairs	0	173	7,758	9,000	9,000	7,188	10,000	10,000
Total	0	8,256	7,758	17,500	35,500	31,771	20,000	20,000

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
HOME AND COMMUNITY SERVICES (cont.)								
SANITATION								
A8160.100 Personnel Services	191,845	161,823	217,669	222,685	202,685	171,975	215,440	215,440
A8160.101 Overtime	2,564	0	269	2,500	2,500	346	2,500	2,500
A8160.104 Longevity	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
A8160.200 Equipment	-32,751	0	0	1,000	1,000	0	1,000	1,000
A8160.400 Contractual Exp.	104,198	101,429	116,170	121,450	121,450	99,074	121,925	121,925
TOTAL SANITATION	267,156	264,552	335,409	348,935	328,935	272,695	342,165	342,165
Contr. Exp. Detail								
.420 Gasoline	12,842	13,791	12,529	14,000	14,000	8,039	14,000	14,000
.430 Uniforms	0	0	0	950	950	0	1,425	1,425
.440 Supplies	0	88	970	1,000	1,000	0	1,000	1,000
.451 Lease	32,751	0	32,751	33,000	33,000	32,751	33,000	33,000
.460 Other expenditures	613	875	934	1,500	1,500	122	1,500	1,500
.480 Repairs	9,468	33,383	15,065	20,000	20,000	19,437	20,000	20,000
.491 Recycling	8,967	9,146	9,744	10,000	10,000	7,542	10,000	10,000
.493 Dumping fee	39,557	44,146	44,177	41,000	41,000	31,183	41,000	41,000
Total	104,198	101,429	116,170	121,450	121,450	99,074	121,925	121,925
STREET CLEANING								
A8170.100 Personnel Services	0	0	0	0	0	0	0	0
A8170.200 Equipment	0	0	0	0	0	0	0	0
A8170.400 Contractual Exp.	0	0	0	5,000	5,000	0	5,000	5,000
TOTAL STREET CLEANING	0	0	0	5,000	5,000	0	5,000	5,000
Contr. Exp. Detail								
.440 Supplies	0	0	0	5,000	5,000	0	5,000	5,000
.452 Repairs-Build/Equip.	0	0	0	0	0	0	0	0
Total	0	0	0	5,000	5,000	0	5,000	5,000

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
HOME AND COMMUNITY SERVICES (cont.)								
SHADE TREES								
A8560.100 Personnel Services	0	0	0	0	0	0	0	0
A8560.400 Contractual Exp.	0	0	0	6,000	3,000	0	6,000	6,000
TOTAL SHADE TREES	0	0	0	6,000	3,000	0	6,000	6,000
Contr. Exp. Detail								
.440 Supplies	0	0	0	0	0	0	0	0
.452 Repairs-Build/Equip.	0	0	0	0	0	0	0	0
.460 Other expenditures	0	0	0	6,000	3,000	0	6,000	6,000
.480 Repairs	0	0	0	0	0	0	0	0
Total	0	0	0	6,000	3,000	0	6,000	6,000
TOTAL HOME AND COMMUNITY SERVICES	843,014	943,205	1,034,013	1,063,795	1,170,626	910,188	1,235,610	1,235,610

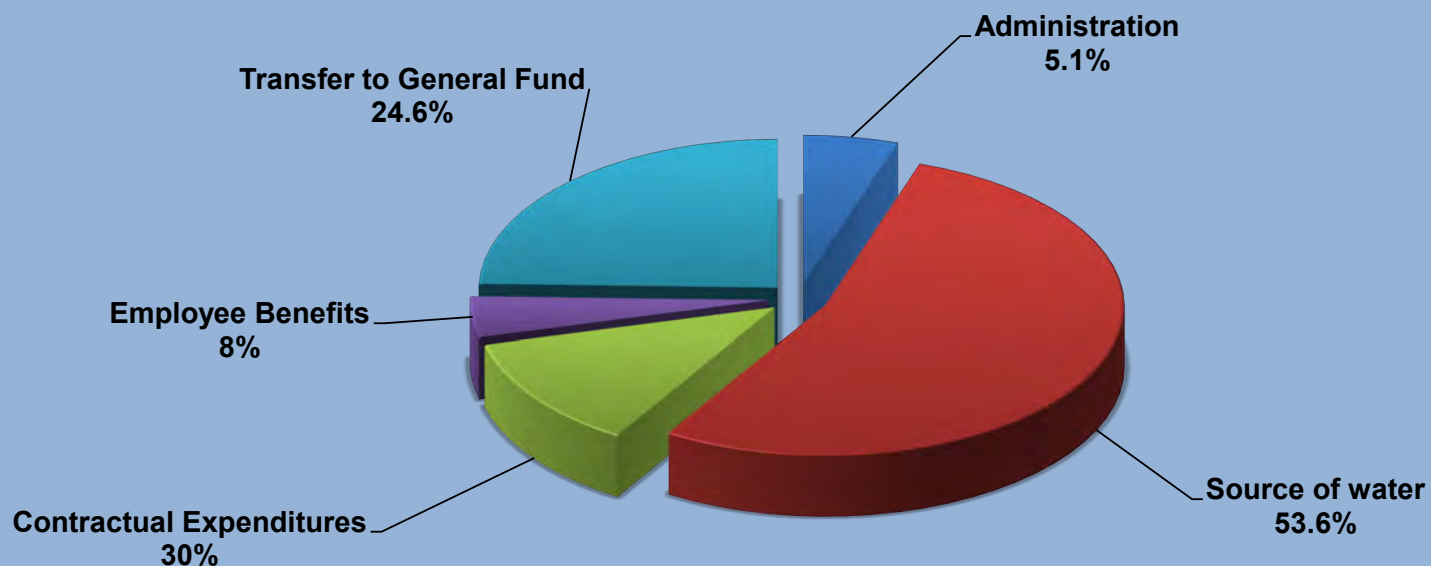
	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
EMPLOYEE BENEFITS								
A9010.810 Employee Retirement	159,862	151,865	141,216	192,636	193,136	193,041	233,000	233,000
A9015.825 Police Retirement	251,173	252,129	265,195	307,262	306,762	306,455	340,000	340,000
A9030.802 SS/Medicare	194,865	182,831	203,543	222,083	222,083	172,182	210,180	210,180
A9040.803 Workers Comp.	150,127	256,225	145,296	150,000	153,000	152,534	180,000	180,000
A9045.804 Life Insurance	18,271	17,513	16,677	18,635	18,635	12,080	20,000	20,000
A9050.805 Unemployment Ins.	0	0	44	2,000	2,000	35	2,000	2,000
A9060.807 Medical Ins.	837,136	900,970	962,090	1,116,258	1,116,258	799,041	1,122,940	1,122,940
A9061.808 Eye Glasses	10,349	8,399	8,003	14,475	14,475	3,927	15,830	15,830
A9062.806 Dental Ins.	54,231	53,399	56,714	56,387	56,387	46,119	58,900	58,900
A9089.809 MTA Tax	9,153	8,722	9,180	14,471	14,471	7,546	13,690	13,690
TOTAL EMPLOYEE BENEFITS	1,685,167	1,832,053	1,807,958	2,094,207	2,097,207	1,692,959	2,196,540	2,196,540



	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
DEBT SERVICE								
A9710.600 Bond Principal	70,000	69,425	71,913	210,000	210,000	0	235,000	235,000
A9710.700 Bond Interest	12,031	145,989	139,050	95,000	95,000	30,400	165,160	165,160
A9730.600 B.A.N. Principal	0	0	50,000	0	0	80,000	0	0
A9730.700 B.A.N. Interest	5,412	500	2,625	0	0	3,640	0	0
A9785.600 Installment purchase Principal	58,454	59,937	0	0	0	0	0	0
A9785.700 Installment purchase Interest	6,586	5,103	0	0	0	0	0	0
TOTAL DEBT SERVICE	152,483	280,954	263,588	305,000	305,000	114,040	400,160	400,160
INTERFUND TRANSFERS								
A9901.904 Interfund Transfers Capital	0	0	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
CAPITAL FUND								
A9950.900 Capital Projects	1,104,784	1,080,000	1,350,000	350,000	630,000	630,000	350,000	350,000
TOTAL CAPITAL FUND	1,104,784	1,080,000	1,350,000	350,000	630,000	630,000	350,000	350,000
TOTAL INTERFUND TRANSFERS	1,104,784	1,080,000	1,350,000	350,000	630,000	630,000	350,000	350,000
TOTAL EXPENDITURES	6,748,652	6,661,683	6,838,120	7,899,284	7,855,674	5,903,828	8,014,571	8,014,571
TOTAL TRANSFERS	1,104,784	1,080,000	1,350,000	350,000	630,000	630,000	350,000	350,000
TOTAL GENERAL FUND	7,853,436	7,741,683	8,188,120	8,249,284	8,485,674	6,533,828	8,364,571	8,364,571

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
WATER SUMMARY								
ADMINISTRATION	0	0	0	0	0	0	114,814	114,814
SOURCE OF WATER	2,273,627	1,150,591	1,150,591	1,400,000	1,274,000	741,554	1,200,000	1,200,000
TRANSMISSION & DISTRIBUTION	328,557	193,260	193,259	220,942	362,260	262,841	273,421	273,421
EMPLOYEE BENEFITS	74,487	48,470	48,470	70,810	70,810	4,701	98,595	98,595
INTERFUND TRANSFERS	0	380,000	380,000	100,000	100,000	0	550,000	550,000
TOTAL WATER FUND	2,676,671	1,772,321	1,772,319	1,791,752	1,807,070	1,009,095	2,236,829	2,236,829

2025/2026 WATER EXPENDITURE



	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
WATER FUND								
ADMINISTRATION								
W8310.100 Personnel Services	0	0	0	0	0	0	114,814	114,814
W8310.200 Equipment	0	0	0	0	0	0	0	0
W8310.400 Contractual Exp.	0	0	0	0	0	0	0	0
TOTAL WATER OPERATIONS	0	0	0	0	0	0	114,814	114,814
Contr. Exp. Detail								
.460 Other expenditures	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0

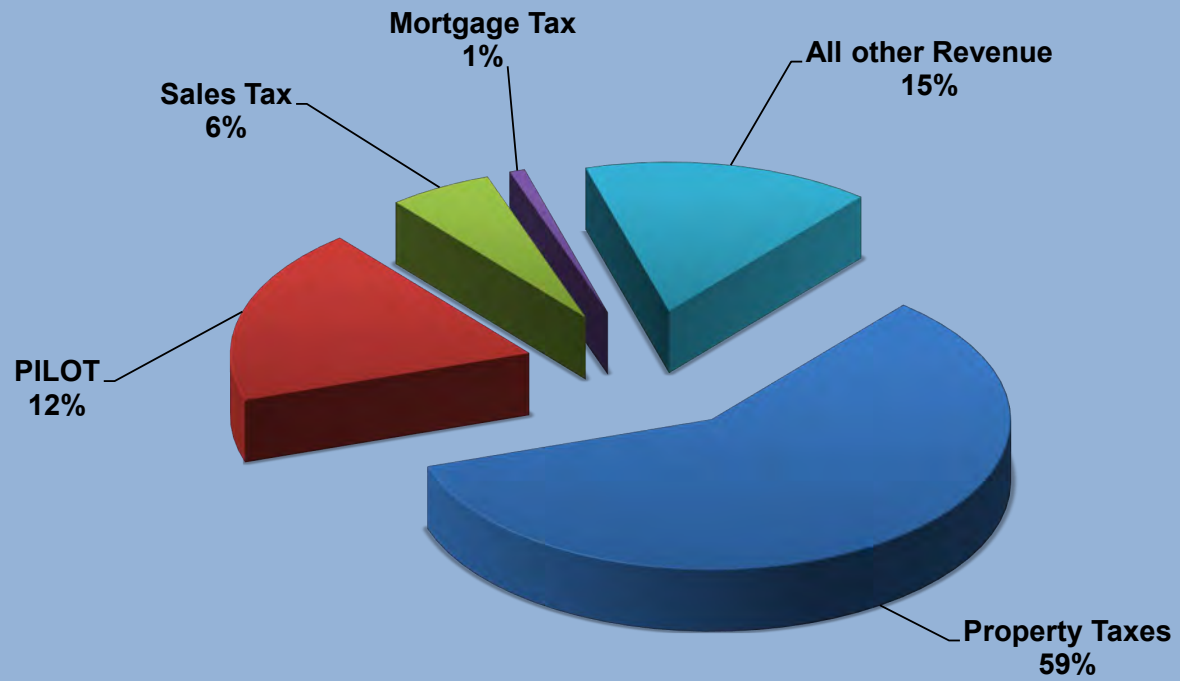
	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
WATER OPERATIONS (cont.)								
SOURCE OF WATER								
W8320.400 Contractual Exp.	2,273,627	1,150,591	1,150,591	1,400,000	1,274,000	741,554	1,200,000	1,200,000
TOTAL SOURCE OF WATER	2,273,627	1,150,591	1,150,591	1,400,000	1,274,000	741,554	1,200,000	1,200,000
Contr. Exp. Detail								
.460 Other expenditures	2,273,627	1,150,591	1,150,591	1,400,000	1,274,000	741,554	1,200,000	1,200,000
Total	2,273,627	1,150,591	1,150,591	1,400,000	1,274,000	741,554	1,200,000	1,200,000
TRANSMISSION & DISTRIBUTION								
W8340.100 Personnel Services	92,274	85,957	85,957	99,167	99,167	59,742	101,646	101,646
W8340.101 Overtime	7,447	2,824	2,824	3,600	3,600	2,867	3,600	3,600
W8340.104 Longevity	400	700	700	700	700	700	700	700
W8340.200 Equipment	0	1,444	1,444	7,500	7,500	0	7,500	7,500
W8340.400 Contractual Exp.	228,436	102,335	102,335	109,975	251,293	199,532	159,975	159,975
TOTAL WATER OPERATIONS	328,557	193,260	193,259	220,942	362,260	262,841	273,421	273,421
Contr. Exp. Detail								
.430 Uniforms	0	0	0	475	475	0	475	475
.440 Supplies	1,263	1,811	1,811	4,500	4,500	1,516	4,500	4,500
.460 Other expenditures	18,867	23,066	23,066	15,000	66,228	59,673	15,000	15,000
.480 Repairs	208,306	77,458	77,458	90,000	180,090	138,343	140,000	140,000
Total	228,436	102,335	102,335	109,975	251,293	199,532	159,975	159,975

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
EMPLOYEE BENEFITS								
W9030.801 Employee Retirement	33,119	12,795	12,795	17,616	17,616	0	41,586	41,586
W9030.802 SS/Med	7,483	6,665	6,665	7,868	7,868	4,701	11,756	11,756
W9040.803 Workers Comp.	0	0		0	0	0	0	0
W9045.804 Life Insurance	0	0	0	640	640	0	640	640
W9050.805 Unemployment Ins.	0	0	0	0	0	0	0	0
W9060.807 Medical Ins.	33,885	29,010	29,010	38,875	38,875	0	38,540	38,540
W9061.808 Eye Glasses	0	0	0	900	900	0	900	900
W9062.806 Dental Ins.	0	0	0	4,393	4,393	0	4,400	4,400
W9089.809 MTA Tax	0	0	0	518	518	0	772	772
TOTAL EMPLOYEE BENEFITS	74,487	48,470	48,470	70,810	70,810	4,701	98,595	98,595
INTERFUND TRANSFERS								
OTHER FUNDS								
W9901.900 Transfer to other funds	0	380,000	380,000	100,000	100,000	0	550,000	550,000
TOTAL INTERFUND TRANSFERS	0	380,000	380,000	100,000	100,000	0	550,000	550,000
TOTAL WATER FUND	2,676,671	1,772,321	1,772,319	1,791,752	1,807,070	1,009,095	2,236,829	2,236,829

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Expended thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
DEBT SERVICE								
V9710.600 Debt Principal	152,483	280,954	263,588	305,000	305,000	114,040	235,000	235,000
V9710.700 Debt Interest	5,412	500	2,625	0	0	3,640	165,160	165,160
TOTAL DEBT SERVICE	157,895	281,454	266,213	305,000	305,000	117,680	400,160	400,160
TOTAL DEBT SERVICE FUND	157,895	281,454	266,213	305,000	305,000	117,680	400,160	400,160

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2025/2026 DISTRIBUTION OF REVENUES



REVENUES	Actual	Actual	Actual	Adopted	Budget as	Actual	Department	Tentative
GENERAL FUND REVENUES	2021/2022	2022/2023	2023/2024	Budget	Amended	Received	Requests	Budget
REAL PROPERTY TAXES				2024/2025	2024/2025	thru 3/10/2025	2025/2026	2025/2026
A1001 Real Property Taxes	3,763,358	4,325,107	4,410,625	4,672,875	4,672,875	4,673,599	4,918,184	4,918,184
TOTAL REAL PROPERTY TAXES	3,763,358	4,325,107	4,410,625	4,672,875	4,672,875	4,673,599	4,918,184	4,918,184
OTHER TAX ITEMS								
A1081 In Lieu of Taxes	1,797,758	1,200,000	1,100,000	1,000,000	1,000,000	1,000,000	1,600,000	1,600,000
A1090 Interest and Penalty	2,857	13,098	28,902	12,000	12,000	30,019	15,000	15,000
TOTAL OTHER TAX ITEMS	1,800,615	1,213,098	1,128,902	1,012,000	1,012,000	1,030,019	1,615,000	1,615,000
NON PROPERTY TAX ITEMS								
A1120 Sales Tax Distribution	554,456	594,336	465,045	450,000	450,000	462,112	470,000	470,000
A1130 Util. Gross Rec. Tax	96,040	115,470	48,041	100,000	100,000	108,460	110,000	110,000
A1170 Franchise Fees	24,123	24,260	19,713	23,000	23,000	14,206	23,000	23,000
TOTAL NON PROPERTY TAX ITEMS	674,619	734,066	532,799	573,000	573,000	584,778	603,000	603,000
DEPARTMENTAL INCOME								
A1230 Clerk-Treasurer Fees	420	3,310	520	500	500	2,860	500	500
A1235 Tax Adv. Charges	0	0	0	0	0	0	0	0
A1255 Clerk fees	6,075	4,650	4,675	4,000	4,000	3,600	4,000	4,000
A1289 Engineering/Planning fees	0	0	0	0	0	0	0	0
A1299 Holtec Agreement	0	200,000	314,000	400,000	400,000	428,140	0	0
A1520 Police Dept. Fees	280	305	480	300	300	215	300	300
A1540 Fire Insp. Fees	900	0	0	500	500	0	0	0
A1588 Traffic Control	18,920	0	0	0	0	0	0	0
A1710 Public Works Fees	0	0	0	0	0	0	0	0
A1750 Bus Operation	537	116	65	1,000	1,000	-15	200	200
A2001 Recreation Fees-Day camp	122,665	115,508	148,594	120,000	120,000	20,020	125,000	125,000
A2002 Recreation Fees-After camp	4,405	6,700	14,305	7,000	7,000	3,495	10,000	10,000
A2025 Pool Fees	2,905	8,289	6,300	4,500	4,500	7,125	5,000	5,000
A2026 Senior Activities	0	100	2,641	0	0	1,439	1,500	1,500
A2089 Recreation Fees-other	4,025	4,071	17,809	18,000	18,000	19,325	18,000	18,000
A2110 ZBA Fees	500	0	1,450	2,000	2,000	1,250	1,500	1,500
A2115 Planning Board Fees	600	850	1,800	3,000	3,000	1,200	1,500	1,500

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Received thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
(con't)								
A2122 Sewer service charges	0	0	0	0	0	0	0	0
A2189 Sewer service charge flow	220,830	232,469	193,968	180,000	180,000	302,984	190,000	190,000
A2194 Inspection fees	0	0	0	0	0	0	0	0
TOTAL DEPARTMENTAL INCOME	383,062	576,368	706,607	740,800	740,800	791,638	357,500	357,500
INTERGOVERNMENTAL CHARGES								
A2260 Police Services	0	0	0	0	0	0	0	0
A2261 Police OT Reimbursement	0	0	0	0	0	0	0	0
A2374 Sewer services-other govts	9,403	25,507	436	20,000	20,000	17,948	20,000	20,000
TOTAL INTERGOVERNMENTAL CHARGES	9,403	25,507	436	20,000	20,000	17,948	20,000	20,000
USE OF MONEY AND PROPERTY								
A2401 Interest Earnings	10,701	169,805	277,955	70,000	70,000	195,914	100,000	100,000
A2501 License	0	0	0	0	0	0	0	0
TOTAL USE OF MONEY AND PROPERTY	10,701	169,805	277,955	70,000	70,000	195,914	100,000	100,000
LICENSES AND PERMITS								
A2544 Dog licenses	330	336	150	250	250	110	0	0
A2555 Building permits	118,372	79,617	61,347	60,000	60,000	679,223	120,000	120,000
A2590 Sale of Permits	17,794	3,010	4,356	3,000	3,000	3,016	3,000	3,000
TOTAL LICENSES AND PERMITS	136,496	82,963	65,853	63,250	63,250	682,349	123,000	123,000
FINES AND FORFEITURES								
A2610 Bails & Fines	58,207	101,267	50,693	50,000	50,000	28,907	50,000	50,000
A2620 Forfeiture of deposits	0	0	0	0	0	0	0	0
TOTAL FINES AND FORFEITURES	58,207	101,267	50,693	50,000	50,000	28,907	50,000	50,000

	Actual	Actual	Actual	Adopted	Budget as	Actual	Department	Tentative	
	2021/2022	2022/2023	2023/2024	Budget	Amended	Received	Requests	Budget	
	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	thru 3/10/2025	2025/2026	2025/2026	
SALES AND OTHER COMP FOR LOSSES									
A2650	Sale of surplus Eq.	4,502	2,376	1,741	0	0	2,023	0	0
A2660	Sale of Real Property	0	0	19,400	0	0	-19,400	0	0
A2665	Sale of Equipment	26,765	0	0	0	0	158,998	0	0
A2680	Insurance Recovery	61,705	1,847	13,065	10,000	10,000	26,311	10,000	10,000
A2690	Other Comp for Loss	0	0	0	0	0	0	0	0
TOTAL SALES AND OTHER COMP FOR LOSSES		92,972	4,223	34,207	10,000	10,000	167,931	10,000	10,000
MISCELLANEOUS									
A2701	Refund Prior Year Exp.	0	20,736	1,972	0	0	0	0	0
A2705	Gifts & Contribution	0	0	0	0	0	0	0	0
A2710	Premium on obligations	82,282	0	0	0	0	0	0	0
A2770	Other Income	57,698	24,710	68,023	15,000	15,000	4,670	15,000	15,000
TOTAL MISCELLANEOUS		139,980	45,446	69,995	15,000	15,000	4,670	15,000	15,000
STATE AID									
A3001	Revenue Sharing	17,867	17,867	38,434	17,000	17,000	17,867	17,000	17,000
A3005	Mortgage Tax	81,228	53,330	22,276	70,000	70,000	42,625	70,000	70,000
A3060	Records Management	0	0	0	0	0	0	0	0
A3088	Cessation grant	773,568	1,095,303	998,831	882,359	882,359	882,359	465,887	465,887
A3089	Other Govern. aid	0	0	0	0	0	1,250	0	0
A3389	Other Public Safety	0	6,000	0	0	0	0	0	0
A3501	Consolidated H'way	0	0	0	0	0	0	0	0
A3897	State Aid Cap.	298,129	202,997	0	0	0	0	0	0
TOTAL STATE AID		1,170,792	1,375,497	1,059,540	969,359	969,359	944,101	552,887	552,887

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Received thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
FEDERAL AID								
A4097 Federal - Aid Capital Projects	104,784	0	0	0	0	0	0	0
A4789 Federal Disaster Aid	0	0	0	0	0	0	0	0
A4960 Federal Emerg Disaster Assist.	0	0	0	0	0	0	0	0
TOTAL FEDERAL AID	104,784	0	0	0	0	0	0	0
TRANSFERS IN								
A5031 Water Fund	0	11,903	0	50,000	50,000	0	0	0
A5710 Serial Bonds	86,700	0	0					
TOTAL TRANSFERS IN	86,700	11,903	0	50,000	50,000	0	0	0
TOTAL GENERAL REVENUES	8,431,689	8,665,250	8,337,611	8,246,284	8,246,284	9,121,853	8,364,571	8,364,571
APPROPRIATED FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL GENERAL FUND REVENUES	8,431,689	8,665,250	8,337,611	8,246,284	8,246,284	9,121,853	8,364,571	8,364,571

	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Adopted Budget 2024/2025	Budget as Amended 2024/2025	Actual Received thru 3/10/2025	Department Requests 2025/2026	Tentative Budget 2025/2026
WATER FUND REVENUES AND OTHER SOURCES								
DEPARTMENTAL INCOME								
W2140 Metered water sales	2,571,359	2,458,269	2,589,455	1,738,751	1,738,751	1,702,338	2,158,829	2,158,829
W2144 Water sales	2,200	1,500	750	3,000	3,000	500	3,000	3,000
W2148 Interest/Pen.	84,321	29,434	20,917	25,000	25,000	3,453	25,000	25,000
TOTAL DEPARTMENTAL INCOME	2,657,880	2,489,203	2,611,122	1,766,751	1,766,751	1,706,291	2,186,829	2,186,829
USE OF MONEY AND PROPERTY								
W2401 Interest Earnings	60	34,811	110,027	25,000	25,000	83,628	50,000	50,000
TOTAL USE OF MONEY AND PROPERTY	60	34,811	110,027	25,000	25,000	83,628	50,000	50,000
MISCELLANEOUS								
W2770 Other Income	2,202	13,526	60,336	0	0	2,459	0	0
TOTAL MISCELLANEOUS	2,202	13,526	60,336	0	0	2,459	0	0
TOTAL WATER REVENUES	2,660,142	2,537,540	2,781,485	1,791,751	1,791,751	1,792,377	2,236,829	2,236,829
APPROPRIATED FUND BALANCE	0	0	0	0	0	0	0	0
TOTAL WATER FUND REVENUES	2,660,142	2,537,540	2,781,485	1,791,751	1,791,751	1,792,377	2,236,829	2,236,829

	Actual	Actual	Actual	Adopted	Budget as	Actual	Department	Tentative
	2021/2022	2022/2023	2023/2024	Budget	Amended	Received	Requests	Budget
	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	thru 3/10/2025	2025/2026	2025/2026
DEBT SERVICE FUND REVENUE AND OTHER SOURCES								
V2401 Interest	0	0	0	0	0	0	0	0
V2710 Premium on Obligations	0	0	0	0	0	0	0	0
V5031 Gen. Fund Transfer	157,895	281,454	266,213	305,000	305,000	117,680	400,160	400,160
V5999 Approp. Fund Balance	0	0	0	0	0	0	0	0
TOTAL DEBT SERVICE FUND REVENUE AND OTHER SOURCES	157,895	281,454	266,213	305,000	305,000	117,680	400,160	400,160

2025-2026 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
BOARD OF TRUSTEES				
A1010.100				
Trustees	4	\$6,000	\$24,000	\$24,000
Part time			\$0	\$0
TOTAL A1010.1			\$24,000	\$24,000

JUSTICE COURT				
A1110.100			\$18,925	
Village Justice	1	\$12,450		\$12,450
Acting Justice	1	\$6,475		\$6,475
A1110.100			\$18,500	
Court Clerk	1	\$18,500		\$18,500
A1110.100			\$0	
Clerical as needed				\$0
A1110.101			\$0	
Overtime		\$0		\$0
A1110.104			\$0	
Longevity		\$0		\$0
TOTAL A1110.1			\$37,425	\$37,425

MAYOR				
A1210.100			\$7,500	
Mayor	1	\$7,500		\$7,500
TOTAL A1210.1		\$7,500	\$7,500	\$7,500

ADMINISTRATOR				
A1230.101			\$58,000	
Administrator	1	\$58,000		\$58,000
Medical Buy out		\$0		\$0
A1230.104			\$0	
Longevity		\$0		\$0
TOTAL A1230.1			\$58,000	\$58,000

2025-2026 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
TREASURER				
A1325.100			\$107,550	
Village Treasurer	45%	\$48,600		\$48,600
Deputy Treasurer	35%	\$29,750		\$29,750
Office Assistant	40%	\$29,200		\$29,200
A1325.102			\$18,000	
Part time		\$18,000		\$18,000
Overtime				
A1325.104			\$2,000	
Longevity		\$2,000		\$2,000
TOTAL A1325.1			\$127,550	\$127,550

CLERK				
A1410.100			\$40,500	
Village Clerk		\$22,000		\$22,000
Deputy Treasurer		\$8,500		\$8,500
Deputy Village Clerk		\$10,000		\$10,000
TOTAL A1410.1			\$40,500	\$40,500

LEGAL				
A1420.100			\$105,000	
Village Attorney	1	\$105,000		\$105,000
Prosecutor	1	\$0		\$0
TOTAL A1420.1			\$105,000	\$105,000

ELECTIONS				
A1450.102				
Inspectors & Poll Clerks			\$1,500	\$1,500
TOTAL A1450.1			\$1,500	\$1,500

2025-2026 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
RECORDS MANAGEMENT				
A1460.102			\$0	
Clerical as needed				\$0
TOTAL A1460.1			\$0	\$0
PUBLIC BUILDINGS				
A1620.102				
Part-time	1	\$30,000	\$30,000	\$30,000
A1620.101			\$3,000	
Overtime		\$3,000		\$3,000
TOTAL A1620.1			\$33,000	\$33,000
CENTRAL GARAGE				
A1640.100			\$28,000	
Mechanic	1	\$28,000		\$28,000
A1640.101			\$0	
Overtime		\$0		\$0
A1640.104			\$0	
Longevity		\$0		\$0
TOTAL A1640.1			\$28,000	\$28,000
TOTAL GENERAL GOVERNMENT SUPPORT				\$462,475

2025-2026 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
POLICE DEPARTMENT				
A3120.100			\$830,059	
Chief	1.00	\$165,887		\$165,887
Sergeant	1.00	\$139,603		\$139,603
Detective	1.00	\$134,071		\$134,071
Patrolman 4th year	3.00	\$130,166		\$390,498
Patrolman 3rd year	0.00	\$0		\$0
Patrolman 1st year	0.00	\$0		\$0
A3120.101			\$110,000	
Overtime		\$110,000		\$110,000
A3120.104			\$5,950	
Longevity		\$5,950		\$5,950
A3120.105			\$51,081	
Holiday pay		\$51,081		\$51,081
A3120.107			\$6,500	
Shift Diff.		\$6,500		\$6,500
TOTAL A3120.1			\$1,003,590	\$1,003,590
SAFETY INSPECTION				
A3620.100			\$184,510	
Building Insp. & Asst. Insp.	1FT/1PT	\$173,560		\$173,560
Office Assistant	15%	\$10,950		\$10,950
A3620.102			\$14,000	
Part Time		\$14,000		\$14,000
A3620.104			\$500	
Longevity		\$500		\$500
TOTAL A3620.1			\$199,010	\$199,010
TOTAL PUBLIC SAFETY				\$1,202,600

2025-2026 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
STREET ADMINISTRATION				
A5010.100			\$75,341	
General Foreman	1	\$75,341		\$75,341
A5010.101			\$2,500	
Overtime		\$2,500		\$2,500
A5010.110			\$18,000	
Out of Class		\$18,000		\$18,000
A5010.104			\$700	
Longevity		\$700		\$700
TOTAL A5010.1			\$96,541	\$96,541

STREET MAINTENANCE				
A5110.100			\$171,794	
Motor Equip. Operator	10%	\$11,294		\$11,294
Motor Equip. Operator	60%	\$43,500		\$43,500
Laborer/Auto Mechanic	60%	\$42,000		\$42,000
Laborer	60%	\$30,000		\$30,000
Laborer	100%	\$45,000		\$45,000
A5110.101			\$3,000	
Overtime		\$3,000		\$3,000
A5110.102			\$16,000	
Part-time		\$16,000		\$16,000
A5110.103			\$25,000	
Summer Laborer		\$25,000		\$25,000
A5110.104			\$500	
Longevity		\$500		\$500
TOTAL A5110.1			\$216,294	\$216,294

SNOW REMOVAL				
A5142.103			\$35,000	
Overtime		\$35,000		\$35,000
TOTAL A5142.1			\$35,000	\$35,000

2025-2026 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
STREET LIGHTING				
A5182.101			\$0	
Motor Equip. Operator		\$0		\$0
A5182.103			\$0	
Overtime		\$0		\$0
A5182.104			\$0	
Longevity		\$0		\$0
TOTAL A5182.1			\$0	\$0

TOTAL TRANSPORTATION	\$347,835
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PARKS MAINTENANCE				
A7110.100			\$20,000	
Laborer	40%	\$20,000		\$20,000
A7110.101			\$1,000	
Overtime		\$1,000		\$1,000
A7110.102			\$0	
Summer Laborers (Part Time)		\$0		\$0
A7110.104			\$0	
Longevity		\$0		\$0
TOTAL A7110.1			\$21,000	\$21,000

RECREATION				
A7140.100			\$25,000	
Supt. of Recreation, P/T	1	\$25,000		\$25,000
TOTAL A7140.1			\$25,000	\$25,000

SWIMMING POOLS				
A7180.100			\$70,000	
Director/Guards, etc.		\$70,000		\$70,000
TOTAL A7180.1			\$70,000	\$70,000

2025-2026 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
ADULT RECREATION				
A7620.100			\$15,000	
Coordinator		\$15,000		\$15,000
TOTAL A7620.1			\$15,000	\$15,000
SUMMER CAMP				
A7989.100			\$105,000	
Director/Counselors		\$105,000		\$105,000
TOTAL A7989.1			\$105,000	\$105,000
TOTAL PARKS AND RECREATION				\$236,000
ZONING BOARD				
A8010.100			\$10,200	
Board Members	5	\$10,200		\$10,200
A8010.102			\$1,500	
Clerical/Minutes	1	\$1,500		\$1,500
TOTAL A8010.1			\$11,700	\$11,700
PLANNING BOARD				
A8020.100			\$11,200	
Board Members	5	\$11,200		\$11,200
A8020.102			\$2,000	
Clerical/Minutes	1	\$2,000		\$2,000
TOTAL A8020.1			\$13,200	\$13,200
WASTEWATER COLLECTING SYSTEM				
A8120.100			\$94,349	
Administration		\$53,650		\$53,650
General Foreman	10%	\$12,557		\$12,557
Motor Equip. Operator	25%	\$28,142		\$28,142
A8120.101				
Overtime		0	\$0	\$0
TOTAL A8120.1			\$94,349	\$94,349

2025-2026 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
WASTEWATER TREATMENT AND DISPOSAL				
A8130.100			\$179,912	
Administration		\$53,650		\$53,650
General Foreman	10%	\$12,557		\$12,557
Motor Equip. Operator	75%	\$84,705		\$84,705
Motor Equip. Operator	40%	\$29,000		\$29,000
A8130.101			\$60,000	
Overtime		60,000		\$60,000
A8130.103			\$6,000	
Summer help		6,000		\$6,000
A8130.104			\$1,300	
Longevity		1,300		\$1,300
TOTAL A8130.1			\$247,212	\$247,212
SANITATION				
A8160.100			\$215,440	
Motor Equip. Operator	1	\$112,940		\$112,940
Laborer	1	\$55,000		\$55,000
Laborer	1	\$47,500		\$47,500
A8160.101			\$2,500	
Overtime		\$2,500		\$2,500
A8160.104			\$1,300	
Longevity		\$1,300		\$1,300
TOTAL A8160.1			\$219,240	\$219,240
STREET CLEANING				
A8170.100			\$0	
Motor Equip. Operator	0	\$0		\$0
A8170.101			\$0	
Overtime		\$0		\$0
A8170.104			\$0	
Longevity		\$0		\$0
TOTAL A8170.1			\$0	\$0

2025-2026 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
SHADE TREES				
A8560.103			\$0	
Overtime		\$0		\$0
TOTAL A8560.1			\$0	\$0

TOTAL HOME AND COMMUNITY SERVICES	\$585,701
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TOTAL PERSONNEL SERVICES - GENERAL FUND	\$2,834,611
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WATER FUND				
Water Administration 8310				
Administration		\$89,700	\$114,814	\$89,700
General Foreman	20%	\$25,114		\$25,114
W8310.100			\$114,814	\$114,814
TOTAL W8310.1			\$114,814	\$114,814

Water Transmission & Distribution				
W8340.100			\$101,646	\$101,646
Motor Equip. Operator	90%	\$101,646		
W8340.103			\$3,600	\$3,600
Overtime		\$3,600		
W8340.104			\$700	\$700
Longevity		\$700		
TOTAL W8340.1			\$105,946	\$105,946

TOTAL PERSONNEL SERVICES - WATER FUND	\$220,760
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