

# VILLAGE OF BUCHANAN 2026–2027 TENTATIVE BUDGET PRESENTATION



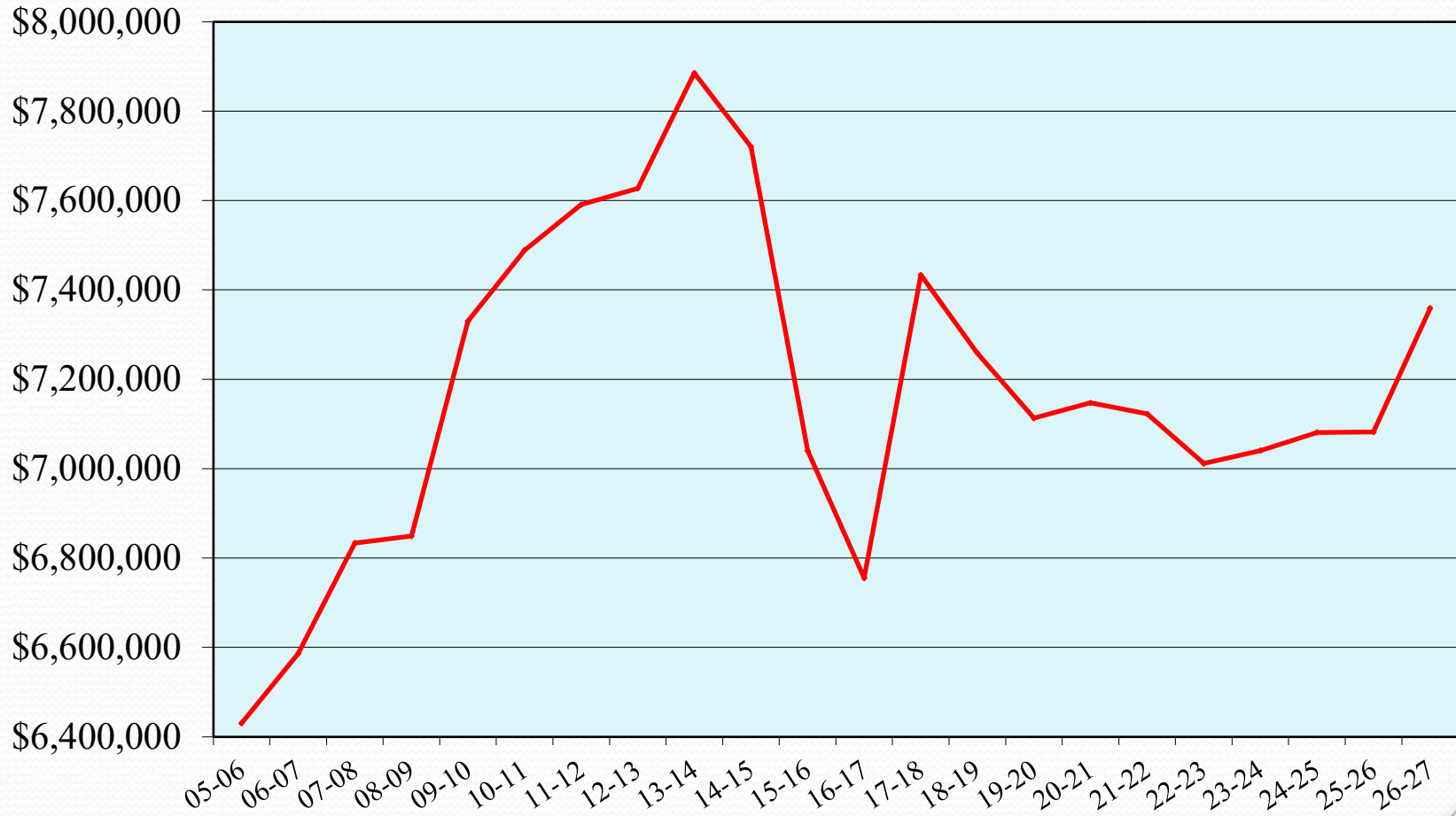
Presented by: Marcus A. Serrano, Village Administrator  
Cynthia Kempter, Village Clerk/Treasurer  
March 24, 2026

# 2026-2027 Tentative Budget Summary

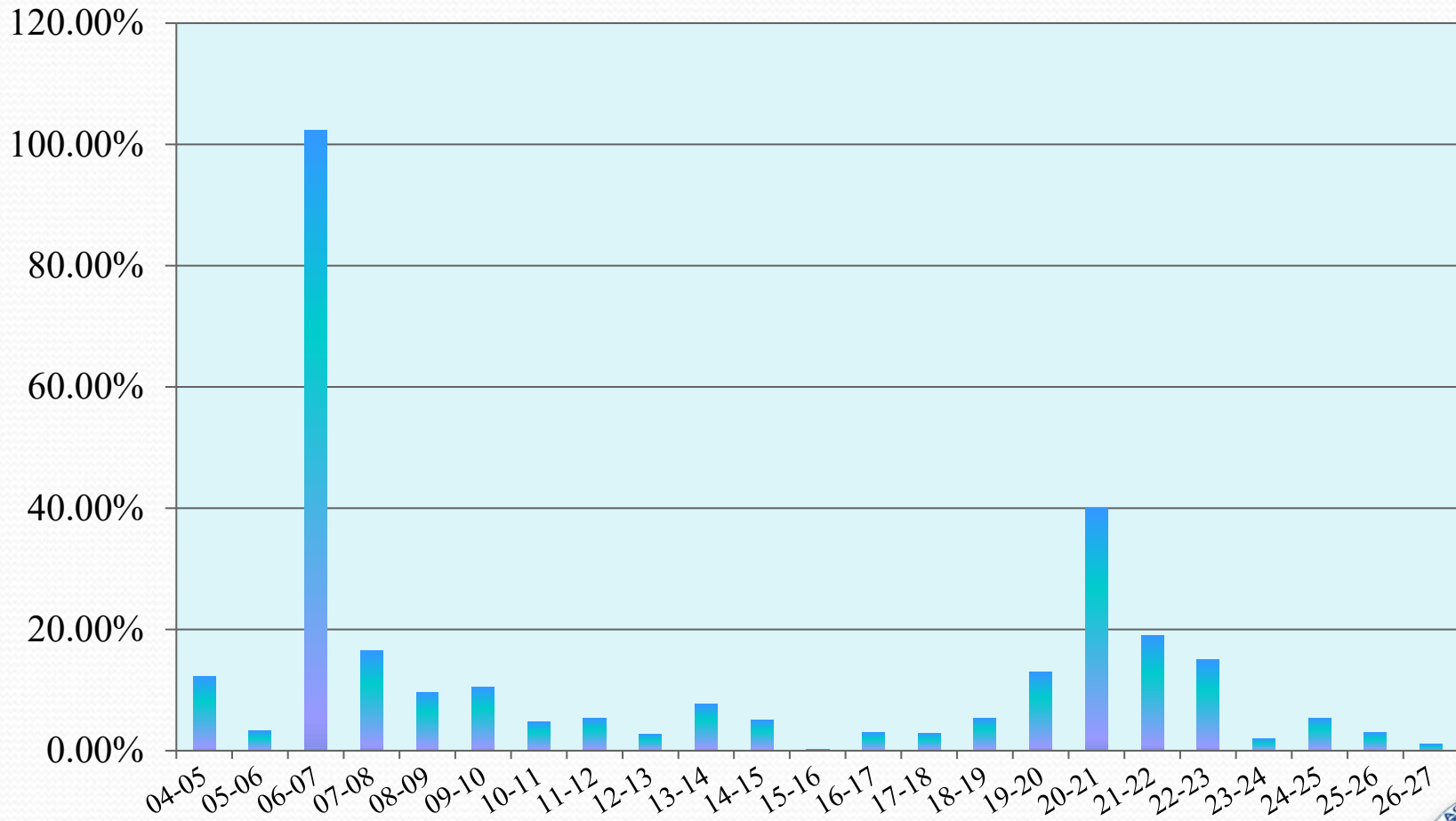
- Tax Rate Increase of 1.02%
  - Lowest increase eleven years and the second lowest in twenty four years
- Tax Rate Increase of \$6.97 per Thousand of Assessed Value
- Increase of \$30.74 for the Fiscal Year or \$2.56 per Month
- Increase in Taxable Value due to AMS development
  - If not for AMS development increase would have been 4.78%
- Increase in Total Expenditures of \$258,016 or 3.11%
- Increase in Revenues of \$16,395 or .19%
  - Decrease in \$116,472 from Cessation grant or 25%



# Taxable Assessed Valuation



# % Change in Tax Rate



# 2026-2027 Tentative Appropriations

Total General Fund Appropriations \$8,567,587

- \$258,016 over 2025-26 Adopted Appropriations

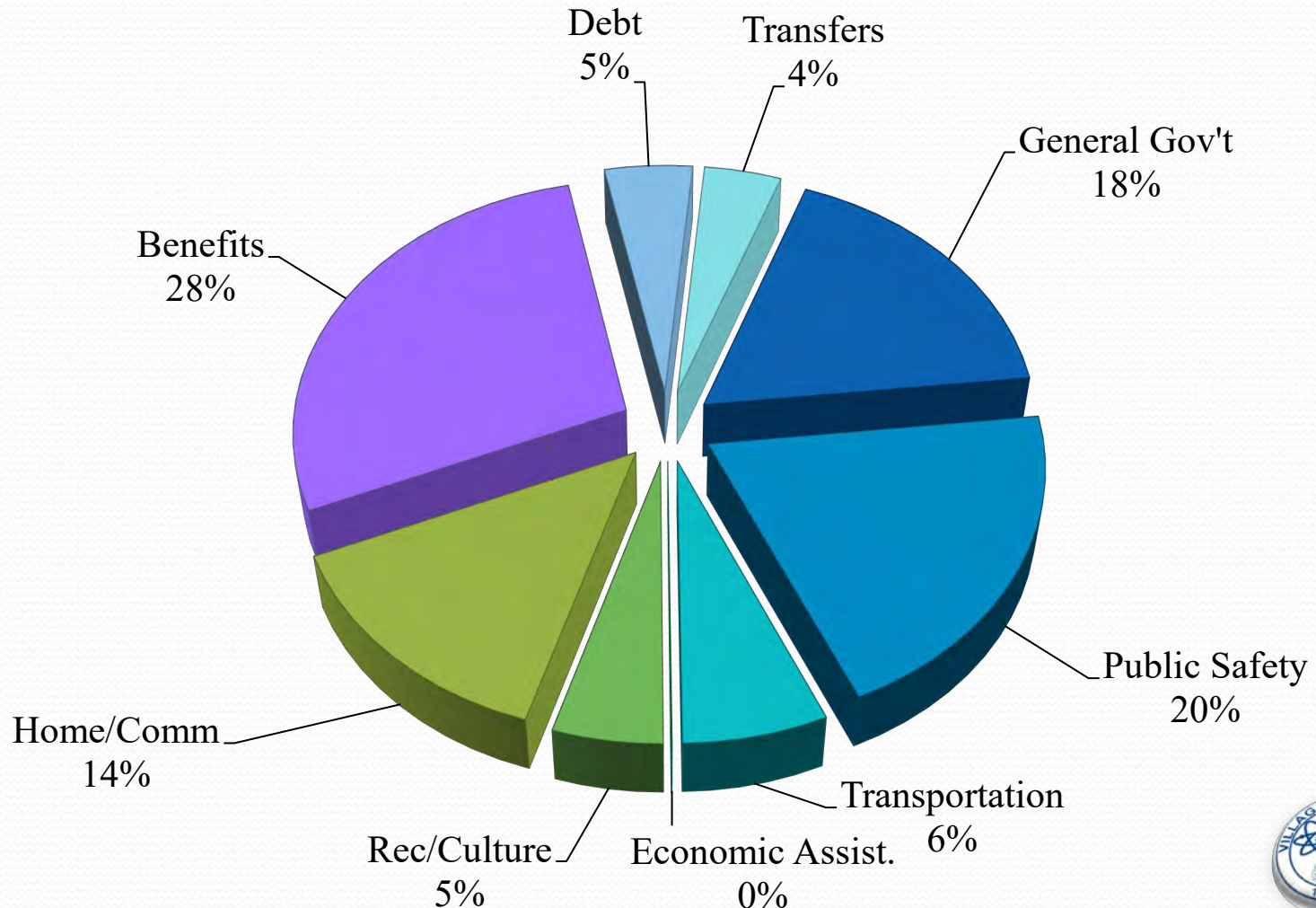
## Major Changes to Appropriations Forecasts

- Increase in Unallocated Insurance of \$52,747
- Increase in Contingency of \$50,000
- Increase in Police, Personnel Services of \$41,596
- Increase in Retirement contributions, employees of \$26,305
- Increase in Retirement contributions, Police of \$64,170
- Decrease in Workers Compensation of \$20,000
- Increase in medical insurance of \$144,960

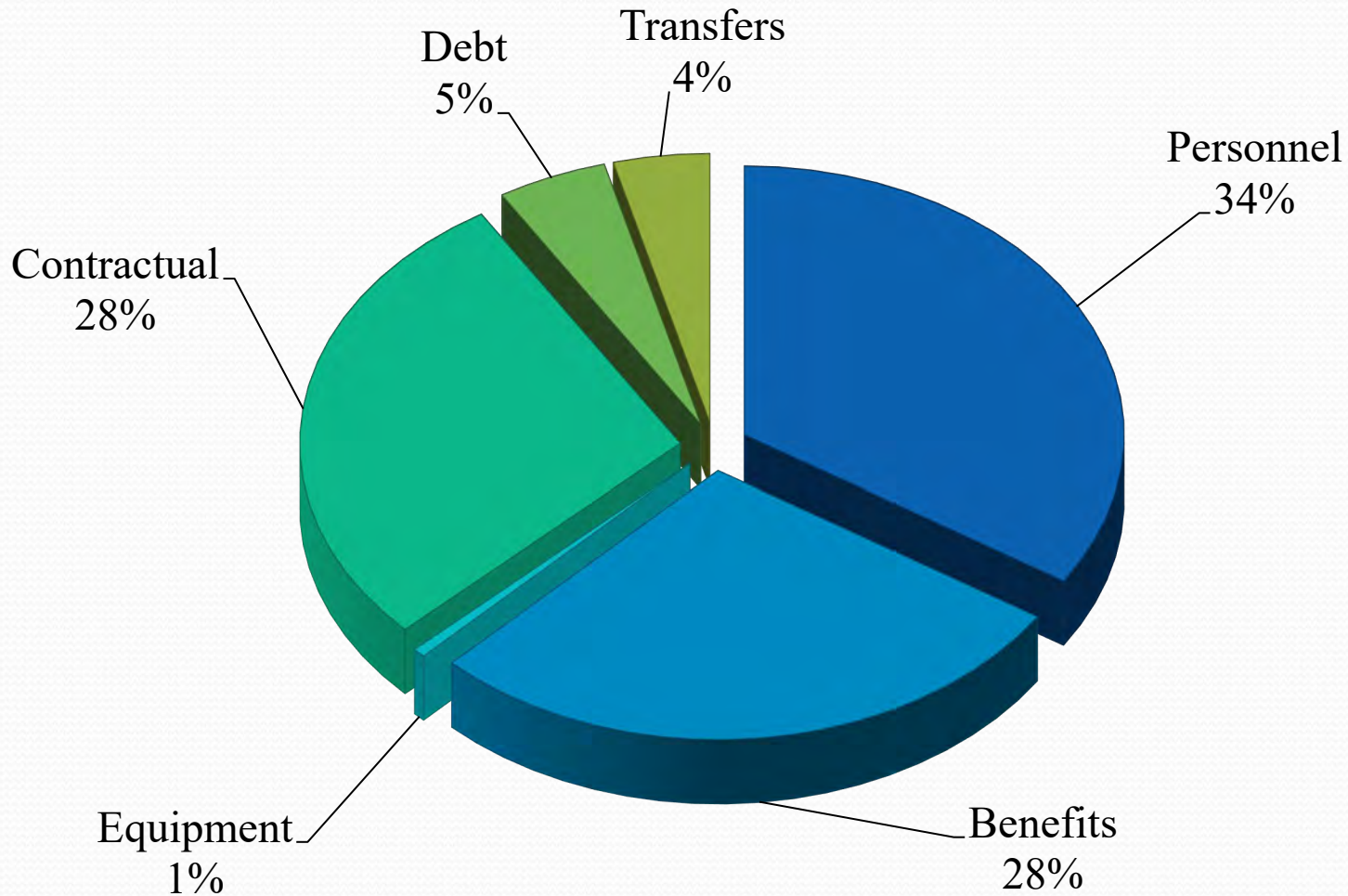
*Note: Please refer to Budget Message for additional details*



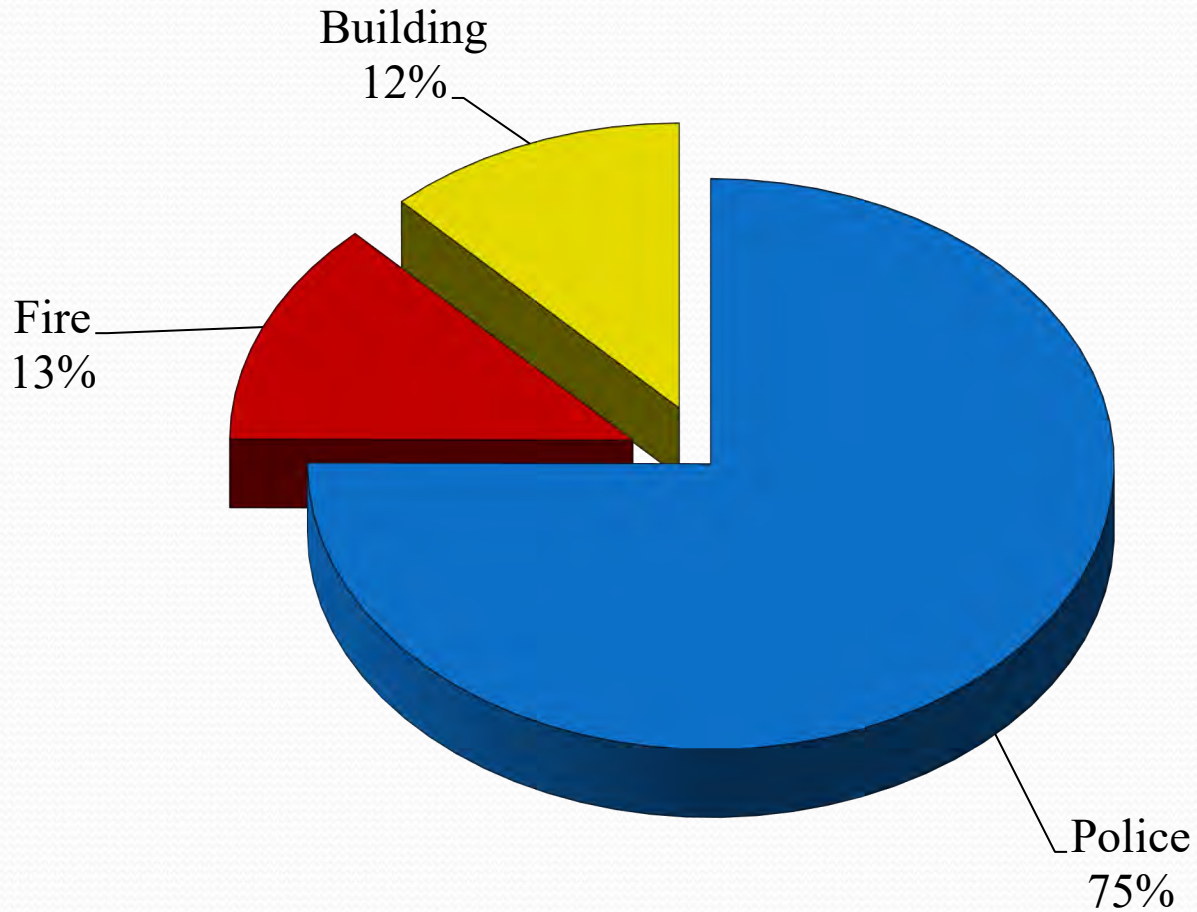
# Appropriations by Function – Tentative



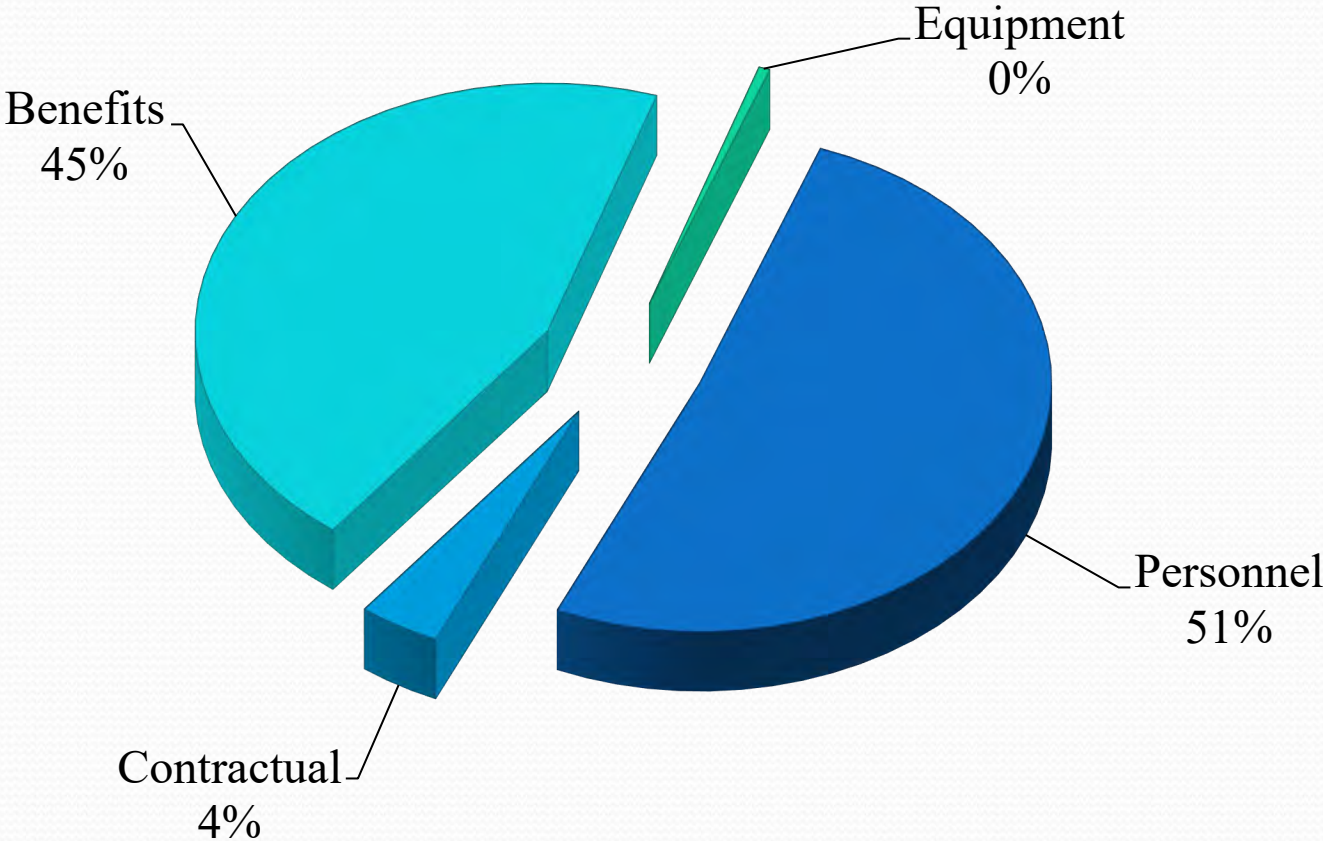
# Appropriations by Group - Tentative



# 2026-27 Public Safety – Tentative



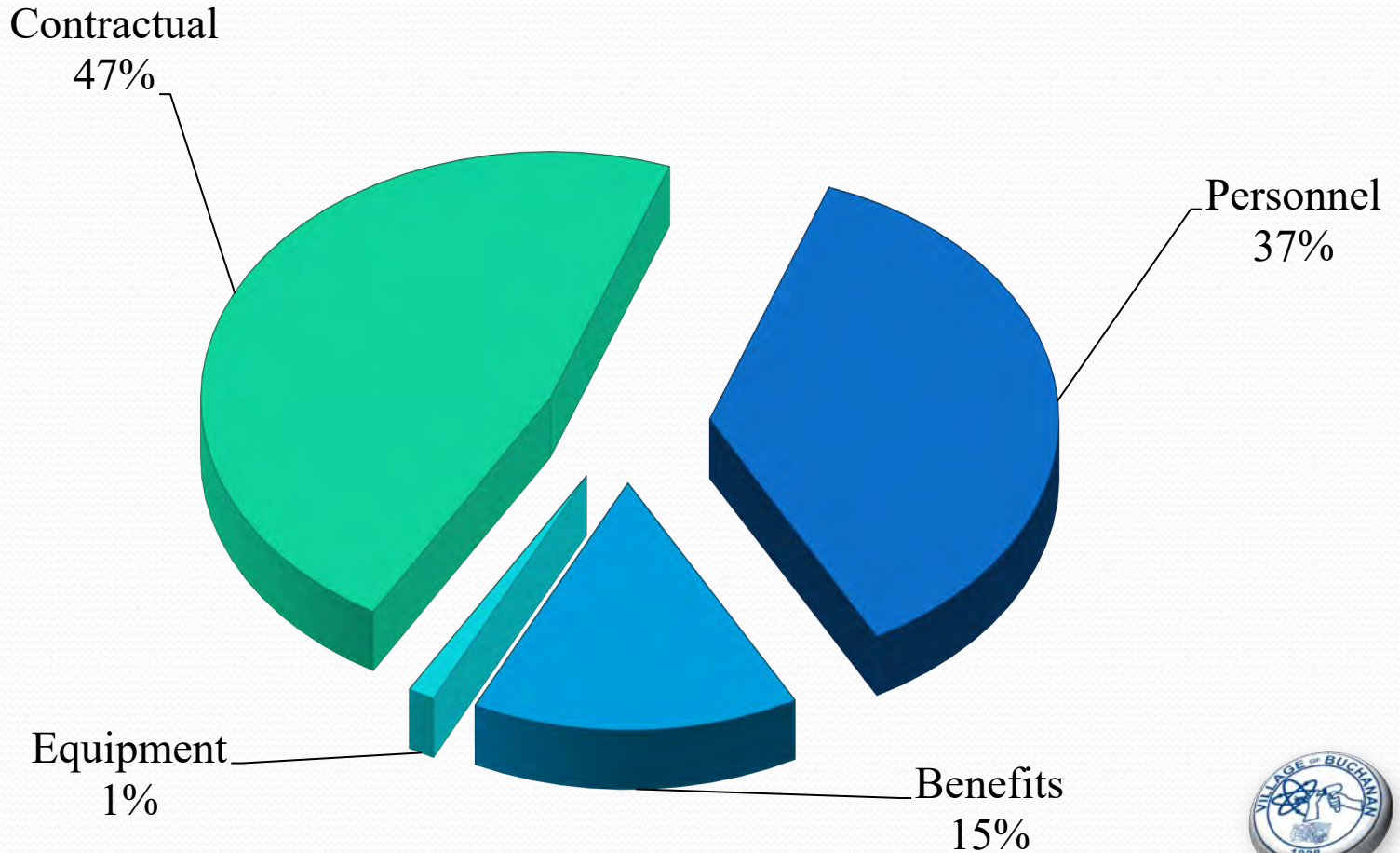
# 2026-2027 Police Appropriations



*Note: Accounts for 20.70% of Overall General Fund Budget*



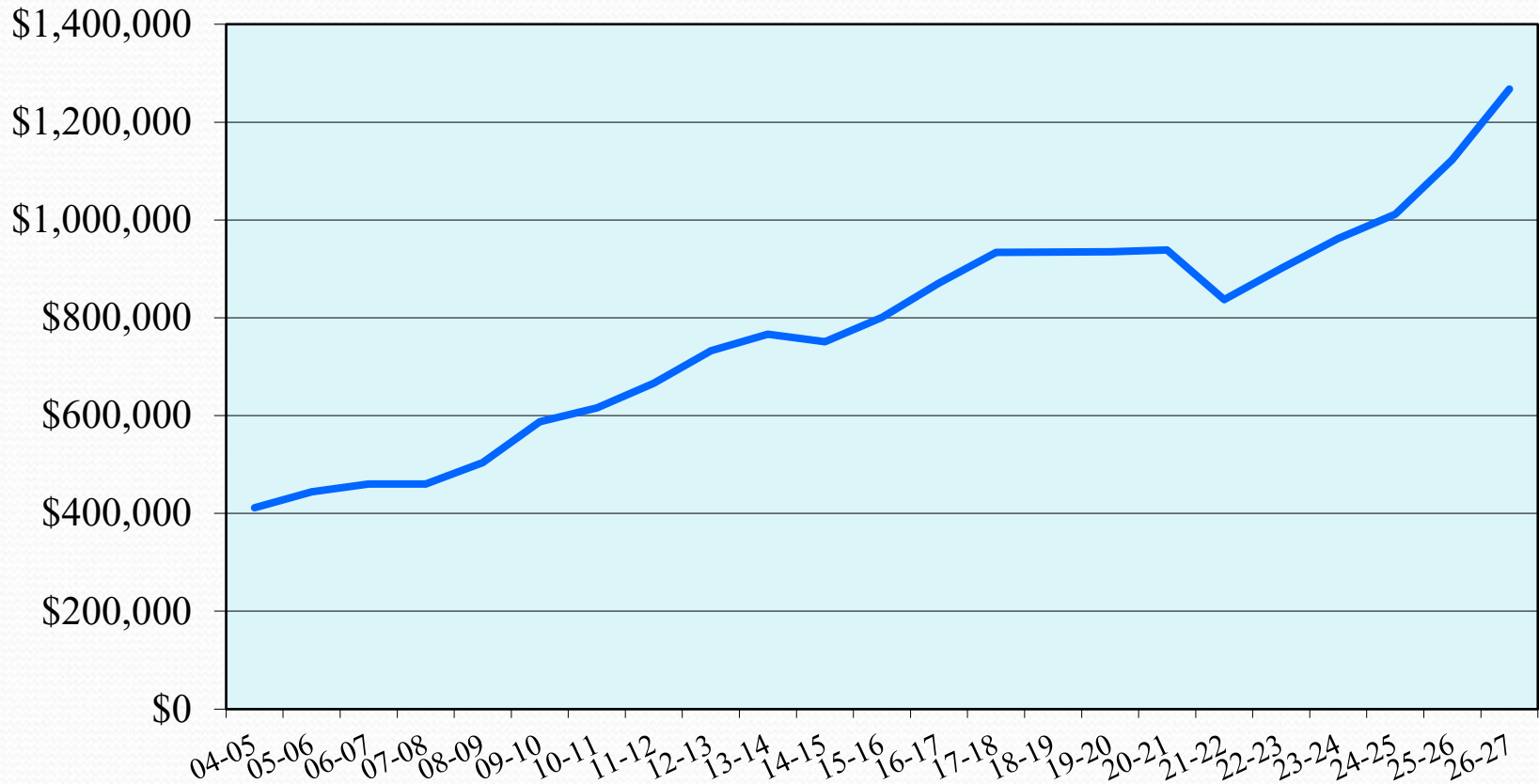
# 2026-2027 Wastewater Expenditure



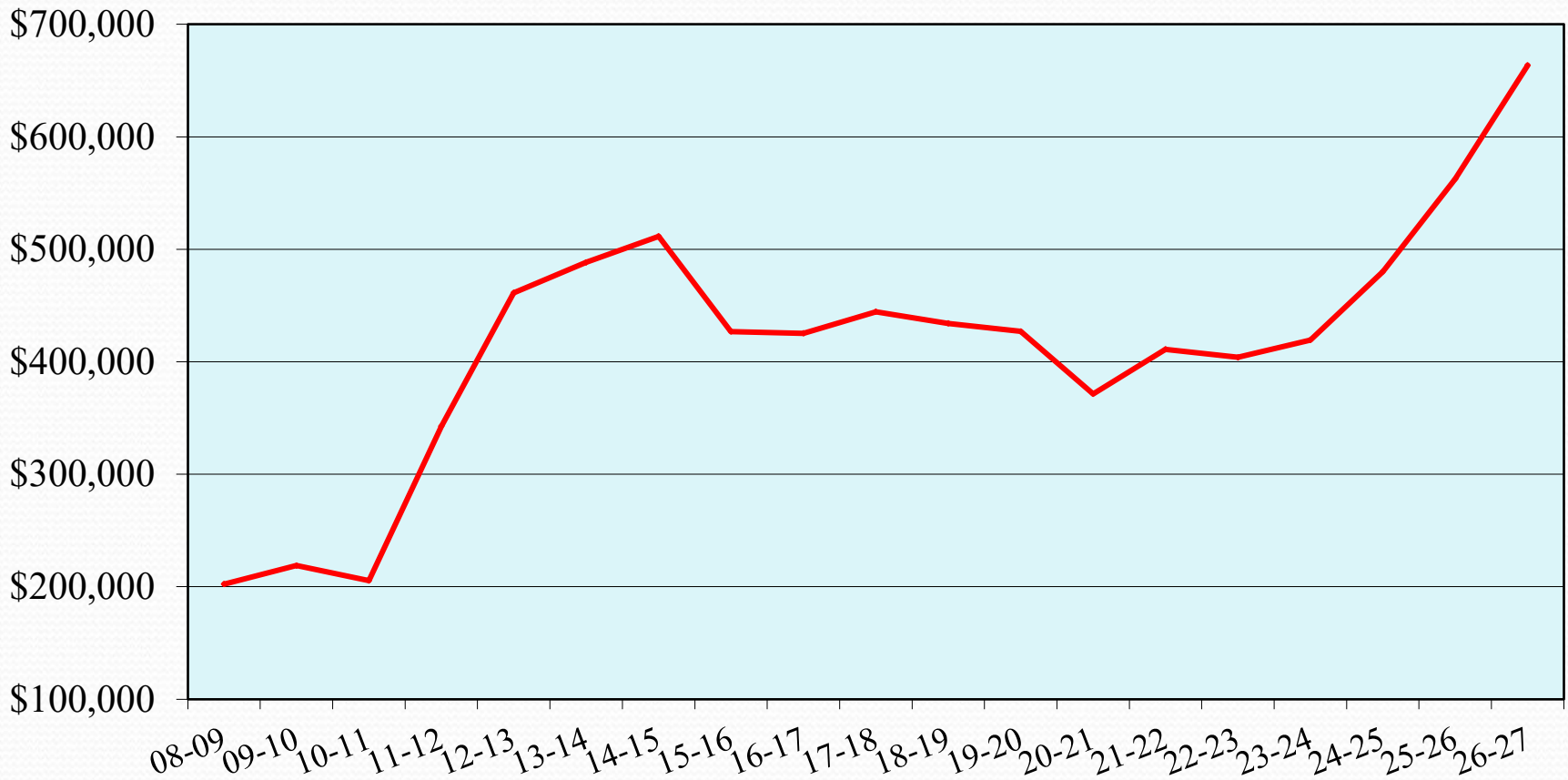
*Note: Accounts for 10.65% of Overall General Fund Budget*



# Medical Contributions



# Retirement Contributions



# Proposed Revenues - Tentative

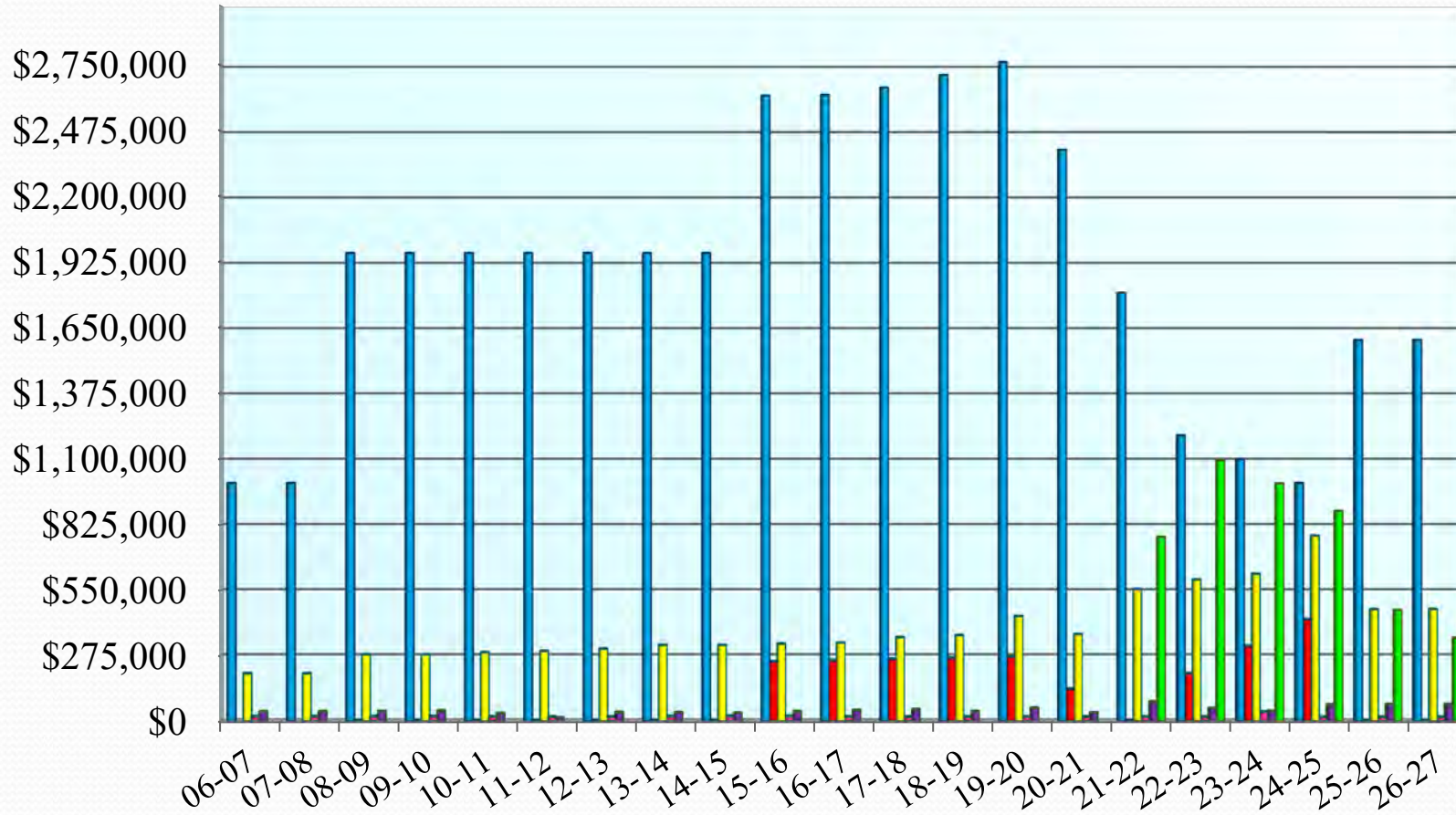
## Major Changes to Revenues other than Property Taxes

- \$16,395 cumulative increase from 2025-26 Revenues other than Property Taxes
  - Increase in Summer camp of \$20,000
  - Increase in Wastewater service charge flow of \$40,000
  - Increase in Interest Earnings of \$50,000
  - Decrease in State Aid (Cessation Grant) \$116,472

*Note: Please refer to Budget Message for additional details*



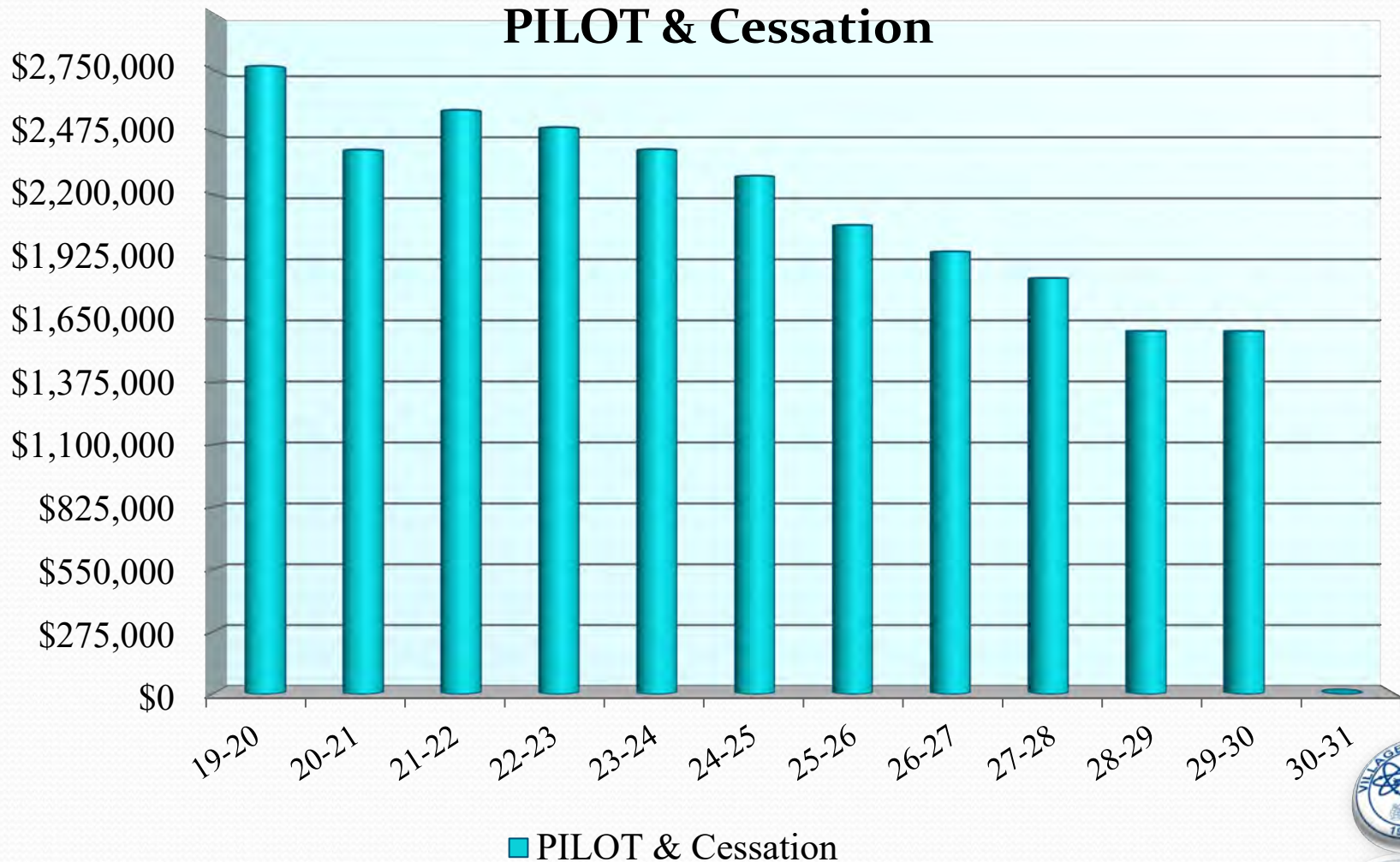
# Major Revenues



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

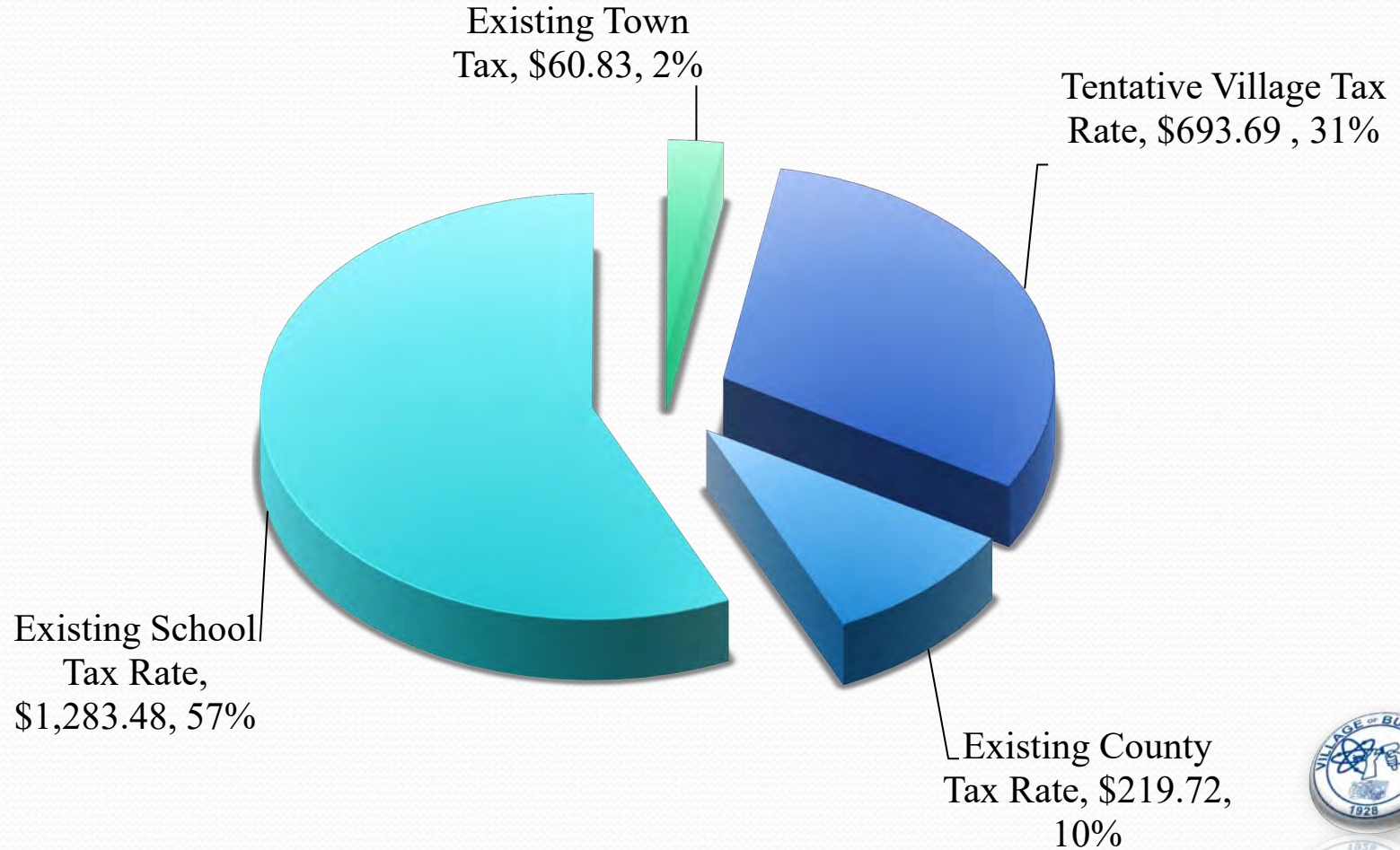


# PILOT & Cessation Fund Comparison

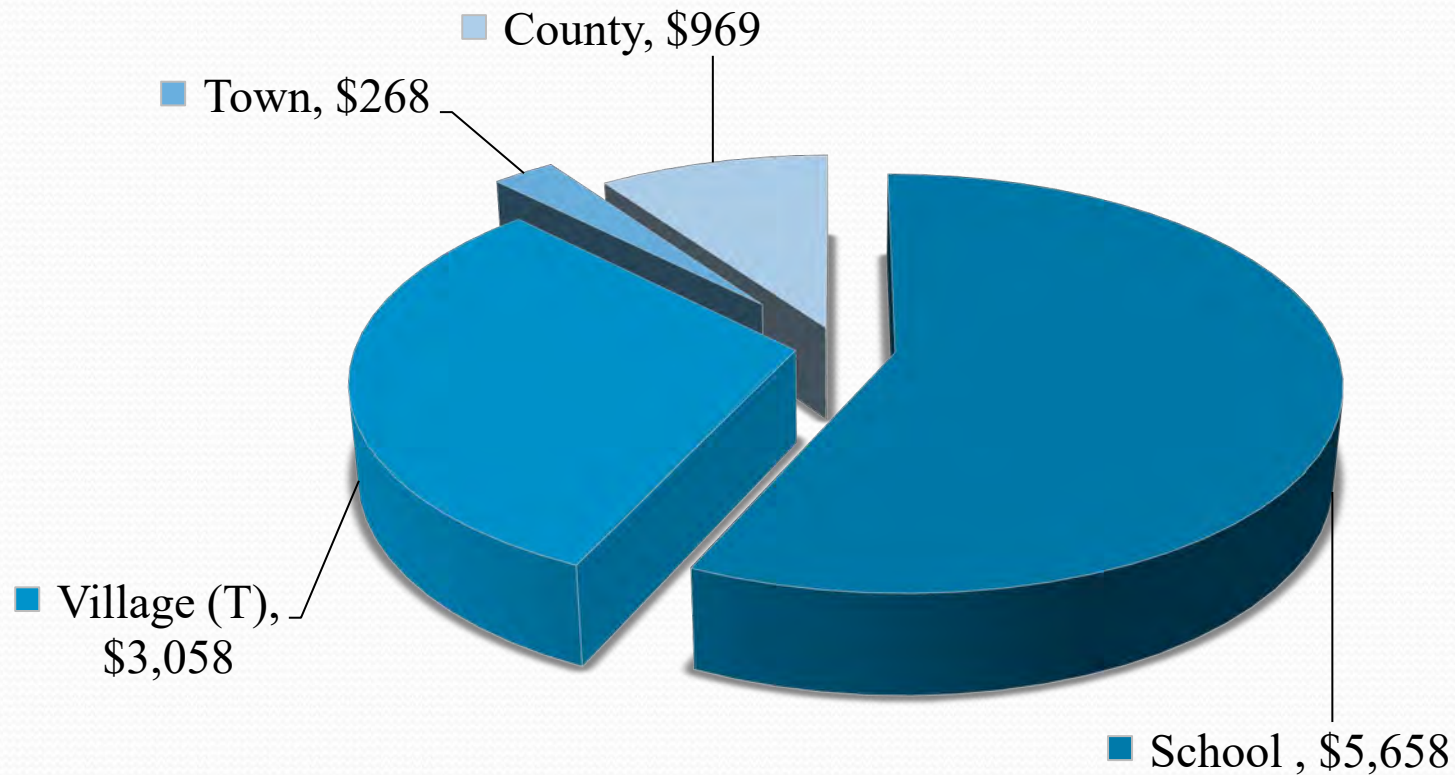


# How Your Tax Dollars Are Distributed (T)

*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*



# SUMMARY OF 2026-2027 TENTATIVE BUDGET

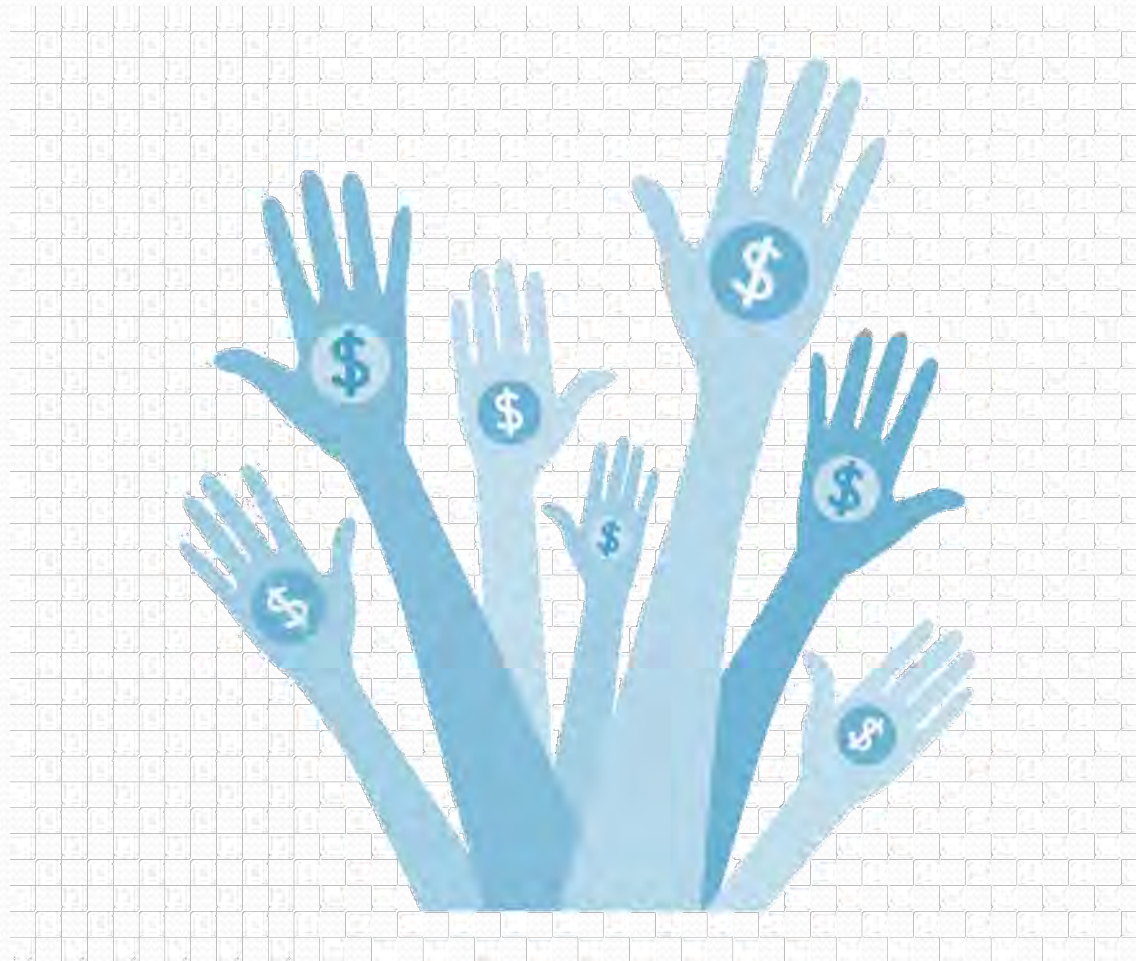
## SUMMARY OF BUDGET - OPERATING FUNDS

	GENERAL FUND	WATER FUND	TOTAL
APPROPRIATIONS	\$8,217,587	\$1,481,450	\$9,699,037
TRANSFERS OUT	\$350,000	\$550,000	\$900,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$8,567,587</b>	<b>\$2,031,450</b>	<b>\$10,599,037</b>
ESTIMATED REVENUES	\$3,462,782	\$86,000	\$3,548,782
APPROPRIATED FUND BALANCE	\$0	\$0	\$0
<b>TOTAL ESTIMATED REVENUE AND OTHER SOURCES</b>	<b>\$3,462,782</b>	<b>\$86,000</b>	<b>\$3,548,782</b>
REAL PROPERTY TAX LEVY & METERED WATER SALES	\$5,104,805	\$1,945,450	\$7,050,255

TOTAL TAXABLE ASSESSMENT 2025/2026	\$7,081,745
2025/2026 Tax Levy	\$4,863,176
2025/2026 Tax Rate	\$686.72
2025/2026 Tax percentage increase	2.94%
TOTAL TAXABLE ASSESSMENT 2026/2027	\$7,358,865
2026/2027 Tentative Tax Levy	\$5,104,805
Tax Levy Increase	\$241,629
2026/2027 Tentative Tax Rate	\$693.69
2026/2027 Tentative Tax Rate Increase	\$6.97
2026/2027 Tentative Tax percentage increase	1.02%
Average Tax increase	\$30.74
Average Tax increase per month	\$2.56



# Q & A





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Honorable Mayor Knickerbocker and Village Board:

As required by Village Law, I am presenting, for your consideration and review, the tentative fiscal year 2026-2027 operating budget. I am glad to say that even though we do have an increase it is one of the lowest increases in my forty-year career, as well as the lowest for the Village in eleven years and the second lowest in twenty four years. The increase is primarily due to increase in employee benefits and the decrease in the Cessation Mitigation Program. We have been able to remove the transfer (subsidy) from the Water Fund to the General Fund and now are able to transfer funds for water capital projects instead. My goal was to remove this dependence and stabilize the Water Fund and have the General Fund self-sufficient and financially stable. Additionally, I was able to have the water fund plan for future capital projects.

The most important impact this fiscal year was the increase in taxable value from the AMS project. Due to the continuing impacts from the decreasing Cessation Mitigation Program funding that will continue over the next two years and increases in overall expenditures we would have seen a 4.78% increase if it was not for the AMS project.

The AMS project has provided some relief for this fiscal year but 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 chart below which reflects the impacts from the decrease of the cessation funding until the cessation funding ends. I provided the variance between the impact of the new increase PILOT versus the prior one.

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	2.31%	\$816,472	17.28%
2027-28	\$116,472	2.31%	\$276,472	5.90%
2028-29	\$232,944	4.61%	\$552,944	11.71%

Please keep in mind that the estimated increase in taxes reflected above does not take into account 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 2026-2027 fiscal year must be officially adopted by the Board by May 1, 2026. 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 2026-2027 budget year is **1.02%**. The increase would have been 4.78% if not due to the AMS project. This is the second year that the AMS project has increased the taxable value. The increase in taxable value for this fiscal year from the AMS project was \$264,300. Using the tentative tax rate, the AMS project will provide the Village with an additional \$183,342.27. This increase absorbed the entire decrease in cessation funding for this fiscal year. There will be another increase in the AMS assessment next year but not as substantial due to the fact that the project would be totally completed by the end of this calendar year. Between the increase in AMS assessment and other increases due to building permits issued by the building department, we were able to increase the taxable value by \$277,120. Again, as you can see the AMS development was 95.37% of the increase in our taxable value for this fiscal year. If it was not for these increases, we would have seen a decrease in the Villages' overall taxable value. I am happy for the residents to have a year of one of the lowest tax rate increases in some time. 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 workshop on March 24, 2026 as well as the Public Hearing on April 8, 2026. 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 had a substantial increase from last year as stated above due to the AMS project. 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 continue to have a number of grievances as well as a new one that we have to monitor. We 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 and the Police.

Overall, revenues remain relatively 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. For the second year in a row, we had a larger increase in the Police retirement contributions. We have another year with a decrease in Workers Compensation premium. 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 in fiscal years 27-28 and 28-29.



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**ASSESSMENT ROLL**

The taxable value in the Assessment Roll for the 2026-2027 budget year is \$7,358,865 which represents an increase from last year's Assessment Roll of \$7,081,745. The main reason for the increase in taxable value roll is the AMS development. If not for the increase from the AMS development and building permits throughout the Village, we would have seen a zero increase in taxable value. We have a substantial issue with certioraris. We currently have five properties that could have a substantial effect on taxable value and just as important is possible refunds. The properties are Buchanan Engine Co. number 1, 3153 Albany Post Road; Buchanan Trees, LLC, 1 Greentown Road; Equity Enterprises, 3 Greentown Road; MK Long Island, LLC, 3190 Albany Post Road and Continental Buchanan LLC c/o Saint-Gobain, 350 Broadway. These are important certioraris that may have a substantial impact on the taxable value thereby putting substantial pressure on the tax rate.

A positive item is that the AMS project will be completed this year and we still have the Village Square project that may hopefully break ground this year. We have seen the positive effect from the AMS project over two years. Next year we will see a small impact and hopefully will see a somewhat larger impact from the Village Square project.

**APPROPRIATIONS**

Appropriations increased over the 2025-2026 Adopted Budget. This was mainly due to an increase in overall benefits. I carefully reviewed each line item with the Department Heads and staff in an attempt toward keeping appropriations as low as possible for the 2026-2027 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, Treasurer, Other Expenditures of \$5,000.
  - Based on historical actual expenditures.
- Decrease, Computer Expenditures, of \$5,000.
  - Based on historical actual expenditures.
- Increase, Law, Personnel Services of \$5,000.
  - To reflect increase in salary.
- Decrease in Law, Other Expenditures of \$10,000.
  - Based on historical actual expenditures.
- Decrease in Engineering, Engineering Services of \$10,000
  - Based on historical actual expenditures.
- Decrease in Public Buildings, Part-time of \$10,000
  - Based on historical actual expenditures.
- Decrease in Public Buildings, Natural gas of \$6,000.



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VILLAGE OF BUCHANAN

- Based on historical actual expenditures.
- Decrease in Central Garage, Repairs-Eq. of \$5,000.
  - Based on historical actual expenditures.
- Decrease in Central Garage, Fuel of \$5,000.
  - Based on historical actual expenditures.
- Increase in Unallocated Insurance of \$52,747.
  - Based on claim history as well as recent claims.
- Increase in Contingency of \$50,000.
  - To reflect overall contingency and potential liabilities.
- Increase in Police, Personnel Services of \$41,596.
  - Based on contracted salaries.
- Increase in Fire Department, Other appropriations of \$5,850.
  - To reflect overall request from the Fire Department.
- Decrease in Safety Inspection, Personnel Services of \$8,037.
  - To reflect salary increases.
- Increase in Safety Inspection, inspection consultants of \$30,000.
  - To reflect inspections related to the AMS and Village Square projects.
- Increase in Street Maintenance, Personnel Services of \$5,726.
  - To reflect contract salary increases.
- Decrease in Street Maintenance, Repairs-Equipment, \$5,000.
  - Based on historical actual expenditures.
- Decrease in Street Lighting, Other expenditures of \$5,000
  - Based on historical actual expenditures.
- Increase in Adult recreation, adult programs of \$20,500
  - Based on historical actual expenditures.
- Decrease in Adult recreation, Bus of \$5,000.
  - Based on historical actual expenditures.
- Decrease in Wastewater Collection System, repairs of \$5,000
  - based on historical actual expenditures.
- Increase in Wastewater treatment and disposal, Personnel Services of \$8,093
  - To reflect contract salary increases.
- Decrease in Wastewater treatment and disposal, Supplies of \$20,000
  - Based on historical actual expenditures.
- Decrease in Wastewater treatment and disposal, Fuel of \$5,000
  - Based on historical actual expenditures.
- Decrease in Sanitation, Lease of \$33,000.
  - To reflect conclusion of lease obligation.
- Increase in Sanitation, Dumping fee of \$5,000
  - Based on historical actual expenditures.
- Decrease in Shade Trees, other expenditures of \$5,000
  - Based on historical actual expenditures.
- Increase in NYS Retirement, Employees of \$26,305.
  - Based on rates provided by the State and Personnel estimated costs.
- Increase in NYS Retirement, police of \$64,170.



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- Based on rates provided by the State and Personnel estimated costs.
- Increase Social Security and Medicare of \$6,9048.
  - To reflect increased expenditures which is based on increase salaries.
- Decrease in Workers Compensation insurance of \$20,000
  - Based on premium renewal.
- Increase medical insurance of \$144,960
  - Based on increase in premiums.
- Increase dental insurance of \$11,369
  - based on insurance premium.
- Decrease in MTA tax of \$13,690.
  - Based on State elimination of this tax.

**Summary Comparison of Appropriations by Category**

<b>Governmental Function of the Proposed Appropriation Increases</b>	<b>Adopted 2025-2026</b>	<b>Tentative 2026-2027</b>	<b>Increase/Decrease</b>
General Government Support	1,469,500	1,515,915	46,415
Public Safety	1,673,851	1,726,218	52,367
Health	2,500	-0-	(2,500)
Transportation	559,210	549,820	(9,390)
Economic Assistance	3,000	3,000	-0-
Culture & Recreation	419,200	417,200	(2,000)
Home and Community Services	1,235,610	1,189,063	(46,547)
Employee Benefits	2,196,540	2,416,211	219,671
Debt Service Payments	400,160	400,160	-0-
Transfers	350,000	350,000	-0-
<b>Total</b>	<b>8,309,571</b>	<b>8,567,587</b>	<b>258,016</b>

**REVENUES**

Property taxes account for 59.58% of all Village revenues. The tentative budget has an increase in property taxes of 1.02% from last year. This is one of the lowest increases for the Village in twenty-four years. The AMS project was able to absorb the decrease in the Cessation Mitigation Program funding. The increase in the property taxes is mainly due to increases in employee benefits. Income from sales tax provides another 5.49%, while departmental income accounts for 5.19%, Cessation funding accounts for 18.68% and mortgage tax account for .82%. 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 2028-29 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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VILLAGE OF BUCHANAN

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. Additionally, any amount over the fund balance policy may be used by the Village board for one-time expenditures as well as capital expenditures.

As stated above, my overall concern is that we will continue seeing increasing tax rates as the Cessation Mitigation Program funding decreases as well as the reduction in taxable value and possible refunds due to tax certioraris. I have mentioned in my prior Budget message, and we have discussed, we will continue facing increases in taxes for the next two years due to the loss of revenue from the Cessation Mitigation Program funding. The good news is that we have seen an increase in taxable value from one of the approved developments. Their tax impact has assisted already in last years and this year's tentative budget by offsetting a decrease in taxable value and absorbing the loss from the Cessation Mitigation Program funding. I hope to see additional value added in the next fiscal year due to a small increase in the AMS taxable value as well as the increase due to the Village Square project.

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 Utilities gross receipts tax of \$5,000
  - based on historical and actual revenues.
- Increase Program for the aging of \$21,000
  - Based on new revenues and actual revenues.
- Increase in Summer camp of \$20,000.
  - Based on historical and actual revenue.
- Increase in Wastewater service charge flow of \$40,000
  - Based on historical and actual revenue.
- Increase in Wastewater services-other governments of \$10,000
  - Based on historical and actual revenues
- Increase in Interest Earnings of \$50,000
  - Based on historical and actual revenue as well as additional investment opportunities.
- Decrease in Building Permits of \$20,000.
  - Based on the historical and actual revenues.
- Decrease in bail and fines of \$5,000.
  - Based on historical and actual revenues
- Increase in Insurance recovery of \$5,000.
  - Based on historical and actual revenues.
- Decrease in Cessation Mitigation Program funding of \$116,472.
  - Based on program funding.



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VILLAGE OF BUCHANAN

**Summary Comparison of Revenues by Category**

<b>Governmental Function of the Proposed Revenue Increases</b>	<b>Adopted 2025-2026</b>	<b>Tentative 2026-2027</b>	<b>Increase/Decrease</b>
Other Property Tax Items	1,615,000	1,615,000	-0-
Non-Property Tax Items	603,000	608,000	5,000
Departmental Income	357,500	444,500	87,000
Intergovernmental Charges	20,000	30,000	10,000
Use of Money and Property	100,000	150,000	50,000
Sale of Licenses and Permits	123,000	103,000	(20,000)
Fines and Forfeitures	50,000	45,000	(5,000)
Sale of Prop./Compensation for Loss	10,000	15,000	5,000
Miscellaneous	15,000	15,000	-0-
Interfund Charges	0	0	-0-
State Aid, Cessation grant	552,887	437,282	(115,605)
Federal Aid	0	0	-0-
Transfers In	0	0	-0-
Appropriated Fund Balance	0	0	-0-
Real Property Taxes	4,863,184	5,104,805	241,621
<b>Total</b>	<b>8,309,571</b>	<b>8,567,587</b>	<b>258,016</b>

Overall, we had an increase in appropriations of \$258,016 and an increase in revenues of \$16,395. This increase in appropriations and moderate increase in revenues is offset by an increase in real property taxes of \$241,621. 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 258,016 or 3.11%, 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 \$5,104,805. The proposed tax rate for the 2026-2027 fiscal year is \$693.69, per \$1,000 of assessed valuation, or a 1.02% increase over last year. Although an increase, it is the lowest increase in twenty-four years. For example, a home assessed at the average assessment of \$4,408, with a market value of \$361,311, would pay an additional **\$30.74** for the year or **\$2.56** per month.



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VILLAGE OF BUCHANAN

**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 from Indian Point is not an allowable exemption under the law. Based on this tentative budget, we will 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 2026-2027 Budget, including some assumptions for your consideration:

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

- 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 would have remained stagnant if not for the AMS project. If not for the AMS project, we would have seen a very small increase 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 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 is that we still have one new development that will increase our taxable value. This



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is a great first step, but the impact due to the Cessation Mitigation Program funding will impact the Villages taxable value for the next two fiscal years.

**PILOT and Cessation Mitigation Fund**

- 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. There is a shortfall of approximate \$1.4 million which the Village is responsible for. Additionally, the Village is responsible for any additional costs.
- We do have three major capital projects that will continue being discussed within this fiscal year. They are the pool, pavilion and wading pool. The Board will have to determine the priority and how we may fund these projects. We need to discuss how the projects will be funded. The options are appropriations, fund balance or debt service. In anticipation of replacing water meters, related access points, water main replacements, valve replacement and other water infrastructure, 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. 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. I am not recommending any increase in the water rates for this fiscal year. A major item we have to plan for is the replacement of the water meters/access points as well as water mains and valves. 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 us to spread the financial impact over time.



OFFICE OF THE VILLAGE ADMINISTRATOR  
VILLAGE OF BUCHANAN

**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 for the next two fiscal years. 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 not recommending any increase in the rates.

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 small 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.

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 black ink, appearing to read "Marcus Serrano".

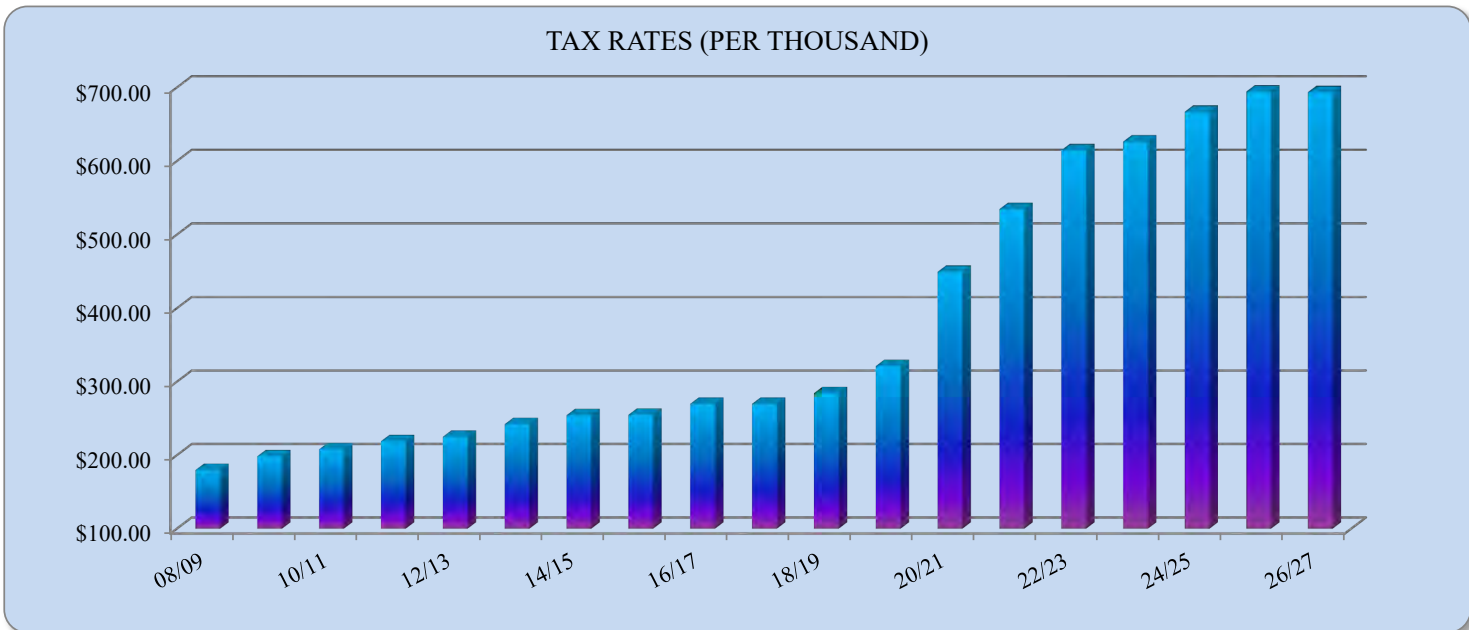
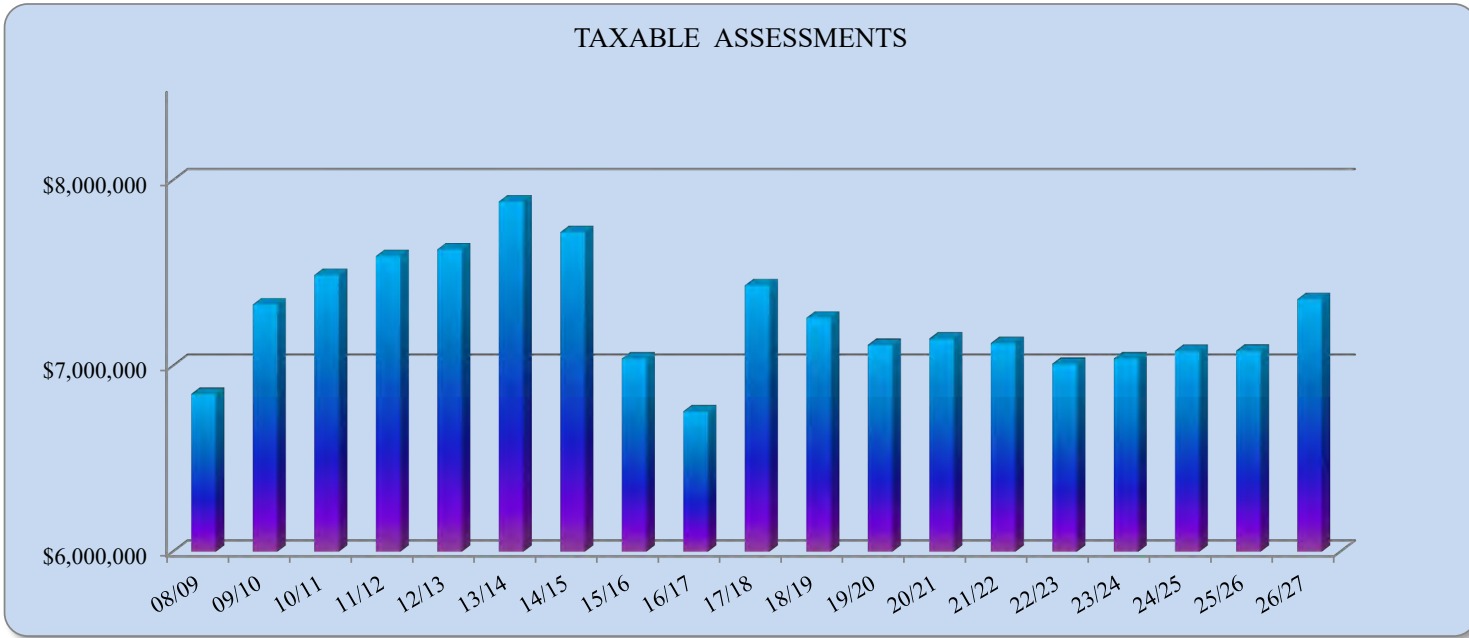
Marcus Serrano  
Village Administrator  
March 24, 2026

**SUMMARY OF BUDGET - OPERATING FUNDS**

	<b>GENERAL FUND</b>	<b>WATER FUND</b>	<b>TOTAL</b>
<b>APPROPRIATIONS</b>	\$8,217,587	\$1,481,450	\$9,699,037
<b>TRANSFERS OUT</b>	\$350,000	\$550,000	\$900,000
<b>TOTAL APPROPRIATIONS</b>	\$8,567,587	\$2,031,450	\$10,599,037
<b>ESTIMATED REVENUES</b>	\$3,462,782	\$86,000	\$3,548,782
<b>APPROPRIATED FUND BALANCE</b>	\$0	\$0	\$0
<b>TOTAL ESTIMATED REVENUE AND OTHER SOURCES</b>	\$3,462,782	\$86,000	\$3,548,782
<b>REAL PROPERTY TAX LEVY &amp; METERED WATER SALES</b>	\$5,104,805	\$1,945,450	\$7,050,255

<b>TOTAL TAXABLE ASSESSMENT 2025/2026</b>	\$7,081,745
<b>2025/2026 Tax Levy</b>	\$4,863,176
<b>2025/2026 Tax Rate</b>	\$686.72
<b>2025/2026 Tax percentage increase</b>	2.94%
<b>TOTAL TAXABLE ASSESSMENT 2026/2027</b>	
<b>2026/2027 Tentative Tax Levy</b>	\$5,104,805
<b>Tax Levy Increase</b>	\$241,629
<b>2026/2027 Tentative Tax Rate</b>	\$693.69
<b>2026/2027 Tentative Tax Rate Increase</b>	\$6.97
<b>2026/2027 Tentative Tax percentage increase</b>	1.02%
<b>Average Tax increase</b>	\$30.74
<b>Average Tax increase per month</b>	\$2.56

## SCHEDULE OF TAXABLE VALUATIONS AND TAX RATES

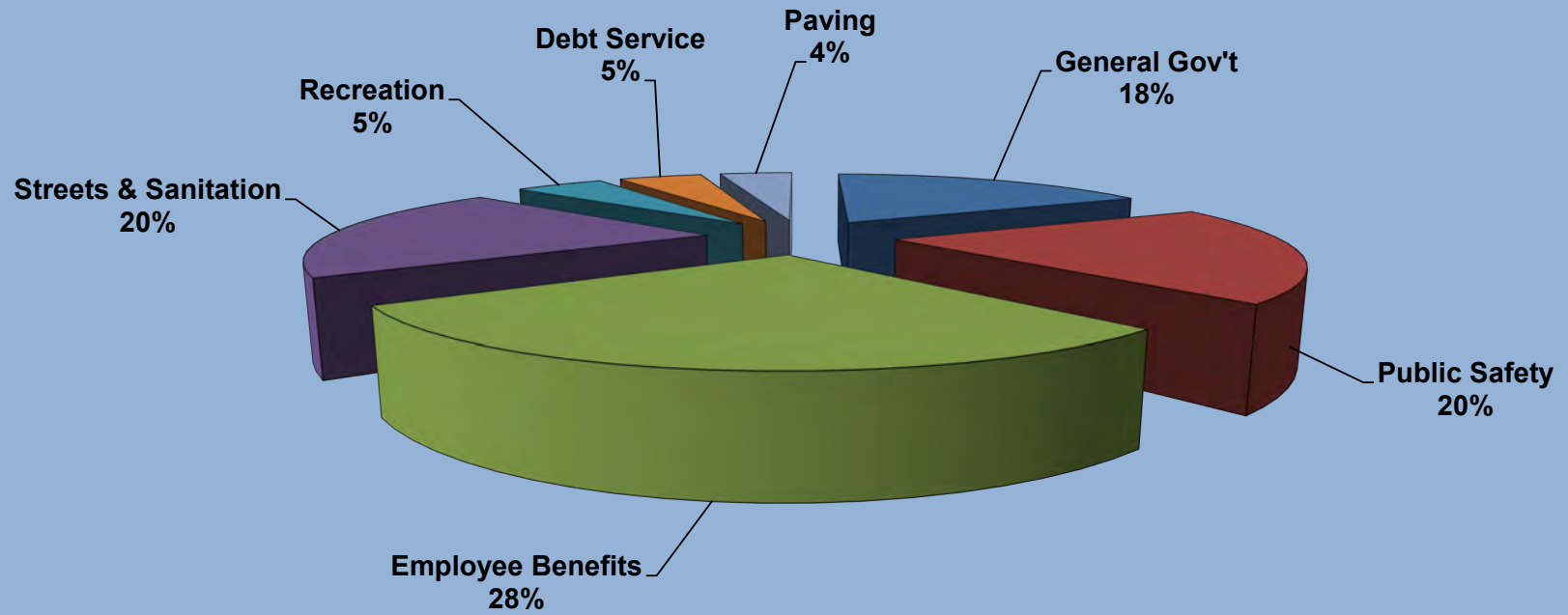




	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SUMMARY OF EXPENDITURES AND TRANSFERS</b>								
<b>GENERAL FUND</b>								
GENERAL GOVT. SUPPORT	1,101,629	1,228,393	1,252,033	1,469,500	1,319,190	844,330	1,515,915	1,515,915
PUBLIC SAFETY	1,494,286	1,516,786	1,655,316	1,673,851	1,698,463	1,231,048	1,726,218	1,726,218
HEALTH	0	0	0	2,500	2,500	0	0	0
TRANSPORTATION	629,663	528,347	792,527	559,210	600,816	468,511	557,320	557,320
ECONOMIC ASSISTANCE	2,850	4,200	2,850	3,000	0	0	3,000	3,000
CULTURE AND RECREATION	377,043	372,721	432,665	419,200	544,616	434,902	417,200	417,200
HOME AND COMMUNITY SVCS.	943,205	995,693	1,225,621	1,235,610	1,237,610	879,572	1,181,563	1,181,563
EMPLOYEE BENEFITS	1,832,053	1,818,711	1,963,461	2,196,540	2,196,140	1,793,725	2,416,211	2,416,211
DEBT SERVICE	280,954	296,339	298,640	400,160	404,360	400,151	400,160	400,160
<b>SUB-TOTAL EXPENDITURES</b>	<b>6,661,683</b>	<b>6,761,190</b>	<b>7,623,112</b>	<b>7,959,571</b>	<b>8,003,695</b>	<b>6,052,240</b>	<b>8,217,587</b>	<b>8,217,587</b>
<b>INTERFUND TRANSFERS</b>								
RESERVE FUND	0	0	0	0	0	0	0	0
CAPITAL FUND	1,080,000	1,350,000	1,597,991	350,000	350,000	350,000	350,000	350,000
<b>TOTAL TRANSFERS</b>	<b>1,080,000</b>	<b>1,350,000</b>	<b>1,597,991</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>7,741,683</b>	<b>8,111,190</b>	<b>9,221,103</b>	<b>8,309,571</b>	<b>8,353,695</b>	<b>6,402,240</b>	<b>8,567,587</b>	<b>8,567,587</b>
<b>WATER FUND</b>								
HOME AND COMMUNITY SVCS.	1,343,851	1,657,744	1,427,076	1,588,235	1,589,964	817,727	1,368,124	1,368,124
EMPLOYEE BENEFITS	48,470	54,242	58,686	98,594	101,594	12,552	113,326	113,326
DEBT SERVICE		0	0	0	0	0	0	0
<b>SUB-TOTAL EXPENDITURES</b>	<b>1,392,321</b>	<b>1,711,986</b>	<b>1,485,763</b>	<b>1,686,829</b>	<b>1,691,558</b>	<b>830,279</b>	<b>1,481,450</b>	<b>1,481,450</b>
<b>INTERFUND TRANSFERS</b>								
GENERAL FUND	380,000	500,000	979,700	550,000	550,000	0	550,000	550,000
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>1,772,321</b>	<b>2,211,986</b>	<b>2,465,463</b>	<b>2,236,829</b>	<b>2,241,558</b>	<b>830,279</b>	<b>2,031,450</b>	<b>2,031,450</b>
<b>TOTAL DEBT FUND EXPENDITURES</b>	<b>281,454</b>	<b>298,964</b>	<b>302,280</b>	<b>400,160</b>	<b>404,360</b>	<b>400,151</b>	<b>400,160</b>	<b>400,160</b>

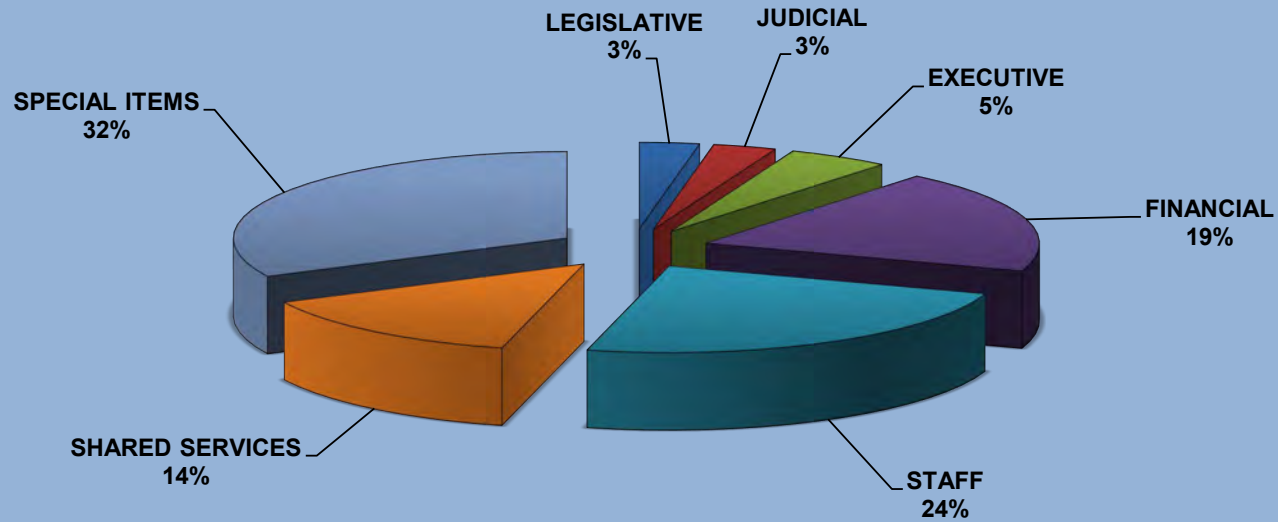
	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Received thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SUMMARY OF REVENUES AND OTHER SOURCES</b>								
<b>GENERAL FUND</b>								
REAL PROPERTY TAX	4,325,107	4,430,567	4,673,599	4,863,184	4,863,184	4,864,168	5,104,805	5,104,805
OTHER PROPERTY TAX ITEMS	1,213,098	1,128,902	1,030,547	1,615,000	1,615,000	1,622,861	1,615,000	1,615,000
NON PROPERTY TAX ITEMS	734,060	746,225	959,158	603,000	603,000	607,595	608,000	608,000
DEPARTMENTAL INCOME	576,368	837,063	1,222,042	357,500	357,500	339,666	444,500	444,500
INTERGOVERNMENTAL CHARGES	25,507	17,512	34,948	20,000	20,000	0	30,000	30,000
USE OF MONEY AND PROPERTY	169,805	429,319	495,801	100,000	100,000	173,860	150,000	150,000
SALE OF LICENSES AND PERMITS	82,963	65,853	713,962	123,000	123,000	58,248	103,000	103,000
FINES AND FORFEITURES	101,267	47,498	40,062	50,000	50,000	38,187	45,000	45,000
COMPENSATION FOR LOSSES	4,223	45,266	168,440	10,000	10,000	18,882	15,000	15,000
MISCELLANEOUS	45,446	84,638	8,592	15,000	15,000	10,489	15,000	15,000
STATE AID	1,375,494	1,058,898	970,619	552,887	552,887	531,041	437,282	437,282
FEDERAL AID	0	0	0	0	0	0	0	0
TRANSFERS IN	11,903	0	0	0	0	0	0	0
<b>GENERAL FUND REVENUES</b>	<b>8,665,241</b>	<b>8,891,740</b>	<b>10,317,769</b>	<b>8,309,571</b>	<b>8,309,571</b>	<b>8,264,996</b>	<b>8,567,587</b>	<b>8,567,587</b>
APPROPRIATED FUND BALANCE	0	0	0	0	0	0	0	0
<b>TOTAL GENERAL FUND REVENUE</b>	<b>8,665,241</b>	<b>8,891,740</b>	<b>10,317,769</b>	<b>8,309,571</b>	<b>8,309,571</b>	<b>8,264,996</b>	<b>8,567,587</b>	<b>8,567,587</b>
<b>WATER FUND</b>								
DEPARTMENTAL INCOME	2,489,203	2,748,958	2,493,300	2,186,829	2,186,829	1,219,804	1,971,450	1,971,450
USE OF MONEY AND PROPERTY	34,811	110,027	128,549	50,000	50,000	74,733	60,000	60,000
MISCELLANEOUS	13,526	60,336	28,619	0	0	26	0	0
<b>WATER FUND REVENUE</b>	<b>2,537,540</b>	<b>2,919,321</b>	<b>2,650,468</b>	<b>2,236,829</b>	<b>2,236,829</b>	<b>1,294,564</b>	<b>2,031,450</b>	<b>2,031,450</b>
APPROPRIATED FUND BALANCE	0	0	0	0	0	0	0	0
<b>TOTAL WATER FUND REVENUE</b>	<b>2,537,540</b>	<b>2,919,321</b>	<b>2,650,468</b>	<b>2,236,829</b>	<b>2,236,829</b>	<b>1,294,564</b>	<b>2,031,450</b>	<b>2,031,450</b>
<b>DEBT SERVICE FUND</b>								
INTERFUND TRANSFERS	281,454	298,964	302,280	400,160	404,360	400,151	400,160	400,160
APPROPRIATED FUND BALANCE	0	0	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE FUND</b>	<b>281,454</b>	<b>298,964</b>	<b>302,280</b>	<b>400,160</b>	<b>404,360</b>	<b>400,151</b>	<b>400,160</b>	<b>400,160</b>

**2026/2027  
DISTRIBUTION OF EXPENDITURES**



	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SUMMARY OF EXPENDITURES</b>								
<b>GENERAL GOVERNMENT SUPPORT</b>								
LEGISLATIVE	51,980	76,027	65,998	44,000	67,000	60,109	44,000	44,000
JUDICIAL	39,962	45,505	42,162	46,425	39,425	29,054	46,425	46,425
EXECUTIVE	121,601	126,877	130,894	73,100	73,100	56,267	74,850	74,850
FINANCIAL	250,815	331,602	352,527	297,000	300,590	208,501	292,918	292,918
STAFF	323,199	358,726	303,385	378,500	378,500	149,259	359,500	359,500
SHARED SERVICES	141,769	117,576	155,305	238,475	238,475	128,552	208,475	208,475
SPECIAL ITEMS	172,303	172,081	201,761	392,000	222,100	212,588	489,747	489,747
<b>TOTAL GEN. GOVT. SUPPORT</b>	<b>1,101,629</b>	<b>1,228,393</b>	<b>1,252,033</b>	<b>1,469,500</b>	<b>1,319,190</b>	<b>844,330</b>	<b>1,515,915</b>	<b>1,515,915</b>

### 2026/2027 General Government Support



EXPENDITURES	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>GENERAL GOVERNMENT SUPPORT</b>								
<b>LEGISLATIVE</b>								
<b>BOARD OF TRUSTEES</b>								
A1010.100 Personnel Services	24,000	24,000	24,000	24,000	24,000	18,000	24,000	24,000
A1010.400 Contractual Exp.	27,980	52,027	41,998	20,000	43,000	42,109	20,000	20,000
<b>TOTAL LEGISLATIVE</b>	<b>51,980</b>	<b>76,027</b>	<b>65,998</b>	<b>44,000</b>	<b>67,000</b>	<b>60,109</b>	<b>44,000</b>	<b>44,000</b>
<b>Contr. Exp. Detail</b>								
.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	27,980	52,027	41,998	20,000	43,000	42,109	20,000	20,000
<b>Total</b>	<b>27,980</b>	<b>52,027</b>	<b>41,998</b>	<b>20,000</b>	<b>43,000</b>	<b>42,109</b>	<b>20,000</b>	<b>20,000</b>
<b>JUDICIAL</b>								
<b>JUSTICE COURT</b>								
A1110.100 Personnel Services	31,125	36,925	37,425	37,425	37,425	28,069	38,925	38,925
A1110.400 Contractual Exp.	8,837	8,580	4,737	9,000	2,000	985	7,500	7,500
<b>TOTAL JUDICIAL</b>	<b>39,962</b>	<b>45,505</b>	<b>42,162</b>	<b>46,425</b>	<b>39,425</b>	<b>29,054</b>	<b>46,425</b>	<b>46,425</b>
<b>Contr. Exp. Detail</b>								
.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	8,837	8,580	4,737	9,000	2,000	985	7,500	7,500
.465 Computer Svcs.	0	0	0	0	0	0	0	0
.490 Telephone	0	0	0	0	0	0	0	0
<b>Total</b>	<b>8,837</b>	<b>8,580</b>	<b>4,737</b>	<b>9,000</b>	<b>2,000</b>	<b>985</b>	<b>7,500</b>	<b>7,500</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>EXECUTIVE</b>								
<b>MAYOR</b>								
A1210.100 Personnel Services	7,500	7,500	7,500	7,500	7,500	5,625	7,500	7,500
A1210.400 Contractual Exp.	2,013	1,721	1,201	600	600	6	600	600
<b>TOTAL MAYOR</b>	<b>9,513</b>	<b>9,221</b>	<b>8,701</b>	<b>8,100</b>	<b>8,100</b>	<b>5,631</b>	<b>8,100</b>	<b>8,100</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	2,013	1,721	1,201	600	600	6	600	600
<b>Total</b>	<b>2,013</b>	<b>1,721</b>	<b>1,201</b>	<b>600</b>	<b>600</b>	<b>6</b>	<b>600</b>	<b>600</b>
<b>ADMINISTRATOR</b>								
A1230.100 Personnel Services	111,025	113,568	117,073	58,000	58,000	49,165	59,750	59,750
A1230.200 Equipment	0	0	0	0	0	0	0	0
A1230.400 Contractual Exp.	1,063	4,088	5,120	7,000	7,000	1,471	7,000	7,000
<b>TOTAL ADMINISTRATOR</b>	<b>112,088</b>	<b>117,656</b>	<b>122,193</b>	<b>65,000</b>	<b>65,000</b>	<b>50,636</b>	<b>66,750</b>	<b>66,750</b>
<b>Contr. Exp. Detail</b>								
.411 Office Supplies	0	3,264	2,657	2,000	2,000	437	2,000	2,000
.441 Veh. Maint.	308	0	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.	755	824	2,463	5,000	5,000	1,034	5,000	5,000
<b>Total</b>	<b>1,063</b>	<b>4,088</b>	<b>5,120</b>	<b>7,000</b>	<b>7,000</b>	<b>1,471</b>	<b>7,000</b>	<b>7,000</b>
<b>TOTAL EXECUTIVE</b>	<b>121,601</b>	<b>126,877</b>	<b>130,894</b>	<b>73,100</b>	<b>73,100</b>	<b>56,267</b>	<b>74,850</b>	<b>74,850</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>FINANCIAL</b>								
<b>AUDITOR</b>								
A1320.400 Contractual Exp.	45,141	46,685	49,185	53,000	53,000	32,200	55,000	55,000
<b>TOTAL AUDITOR</b>	<b>45,141</b>	<b>46,685</b>	<b>49,185</b>	<b>53,000</b>	<b>53,000</b>	<b>32,200</b>	<b>55,000</b>	<b>55,000</b>
<b>Contr. Exp. Detail</b>								
.460 Contract	45,141	46,685	49,185	53,000	53,000	32,200	55,000	55,000
<b>Total</b>	<b>45,141</b>	<b>46,685</b>	<b>49,185</b>	<b>53,000</b>	<b>53,000</b>	<b>32,200</b>	<b>55,000</b>	<b>55,000</b>
<b>TREASURER</b>								
A1325.100 Personnel Services	110,466	172,785	197,478	107,550	107,550	97,243	111,468	111,468
A1325.102 Part time	17,347	15,345	15,451	18,000	18,000	11,840	18,000	18,000
A1325.104 Longevity	1,700	2,000	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	718	5,000	8,590	3,590	5,000	5,000
A1325.400 Contractual Exp.	68,343	92,695	83,364	106,450	106,450	58,203	96,450	96,450
<b>TOTAL CLERK/TREASURER</b>	<b>197,856</b>	<b>282,825</b>	<b>299,011</b>	<b>239,000</b>	<b>242,590</b>	<b>172,875</b>	<b>232,918</b>	<b>232,918</b>
<b>Contr. Exp. Detail</b>								
.410 Insurance	0	0	258	0	0	0	0	0
.430 Uniforms	0	0	0	950	950	0	950	950
.440 Supplies	3,205	4,037	2,810	4,000	4,000	2,349	4,000	4,000
.460 Other Expenditures	47,682	47,926	50,570	60,000	60,000	36,221	55,000	55,000
.466 Computer Expenditures	16,091	39,490	27,017	40,000	40,000	18,483	35,000	35,000
.476 Emp. Screening	1,365	1,242	2,709	1,500	1,500	1,149	1,500	1,500
.490 Telephone	0	0	0	0	0	0	0	0
<b>Total</b>	<b>68,343</b>	<b>92,695</b>	<b>83,364</b>	<b>106,450</b>	<b>106,450</b>	<b>58,203</b>	<b>96,450</b>	<b>96,450</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>Assessment</b>								
A1355.460 Other Expenditures	2046	2,092	4,331	5,000	5,000	3,425	5,000	5,000
<b>TOTAL ASSESSMENT</b>	<b>2,046</b>	<b>2,092</b>	<b>4,331</b>	<b>5,000</b>	<b>5,000</b>	<b>3,425</b>	<b>5,000</b>	<b>5,000</b>
<b>Fiscal Agents</b>								
A1380.459 Fiscal Agent Fees	5,772	0	0	0	0	0	0	0
<b>TOTAL FISCAL AGENTS</b>	<b>5,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FINANCIAL</b>	<b>250,815</b>	<b>331,602</b>	<b>352,527</b>	<b>297,000</b>	<b>300,590</b>	<b>208,501</b>	<b>292,918</b>	<b>292,918</b>
<b>STAFF</b>								
<b>CLERK</b>								
A1410.100 Personnel Services	22,044	27,984	32,547	40,500	40,500	15,262	41,500	41,500
A1410.200 Equipment	0	0	0	0	0	0	0	0
A1410.400 Contractual Exp.	1,607	894	649	3,000	3,000	883	3,000	3,000
<b>TOTAL CLERK</b>	<b>23,651</b>	<b>28,878</b>	<b>33,196</b>	<b>43,500</b>	<b>43,500</b>	<b>16,145</b>	<b>44,500</b>	<b>44,500</b>
<b>Contr. Exp. Detail</b>								
.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.	1,607	894	649	2,500	2,500	883	2,500	2,500
<b>Total</b>	<b>1,607</b>	<b>894</b>	<b>649</b>	<b>3,000</b>	<b>3,000</b>	<b>883</b>	<b>3,000</b>	<b>3,000</b>
<b>LAW</b>								
A1420.100 Personnel Services	85,000	90,000	95,000	105,000	105,000	78,750	110,000	110,000
A1420.400 Contractual Exp.	105,347	79,981	50,405	80,000	80,000	13,175	70,000	70,000
<b>TOTAL LAW</b>	<b>190,347</b>	<b>169,981</b>	<b>145,405</b>	<b>185,000</b>	<b>185,000</b>	<b>91,925</b>	<b>180,000</b>	<b>180,000</b>
<b>Contr. Exp. Detail</b>								
.460 Other Expenditures	105,347	79,981	50,405	80,000	80,000	13,175	70,000	70,000
<b>Total</b>	<b>105,347</b>	<b>79,981</b>	<b>50,405</b>	<b>80,000</b>	<b>80,000</b>	<b>13,175</b>	<b>70,000</b>	<b>70,000</b>

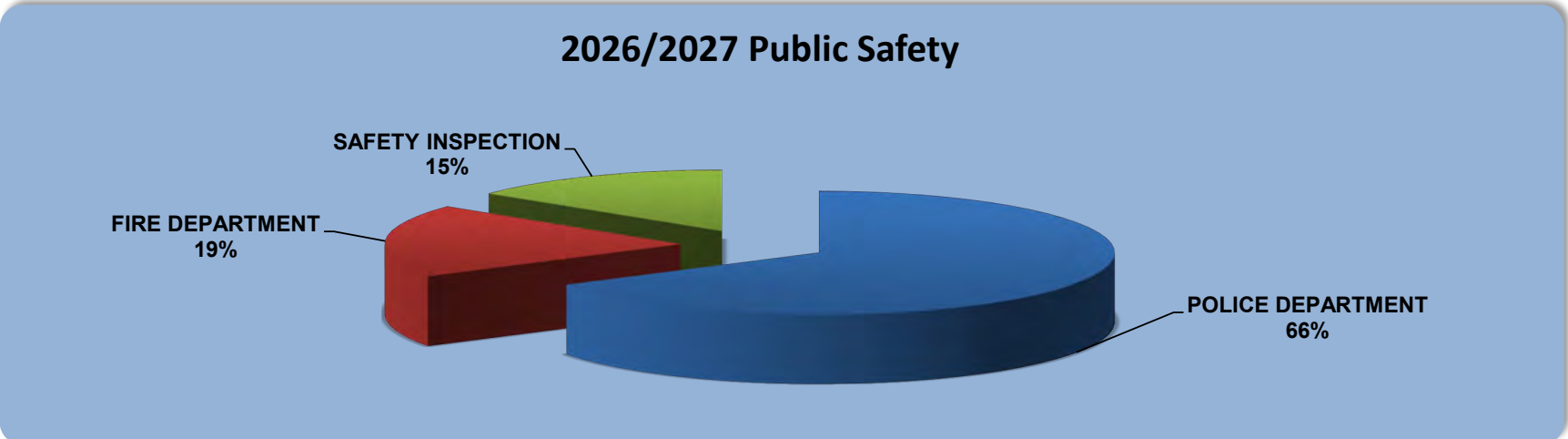
	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
STAFF (cont.)								
<b>ENGINEERING</b>								
A1440.100 Personnel Services	0	0	0	0	0	0	0	0
A1440.400 Contractual Exp.	106,323	155,941	124,707	145,000	145,000	41,189	135,000	135,000
<b>TOTAL ENGINEERING</b>	<b>106,323</b>	<b>155,941</b>	<b>124,707</b>	<b>145,000</b>	<b>145,000</b>	<b>41,189</b>	<b>135,000</b>	<b>135,000</b>
<b>Contr. Exp. Detail</b>								
.461 Engineering Services	106,323	155,941	124,707	145,000	145,000	40,909	135,000	135,000
.462 Engineering Consultant	0	0	0	0	0	280	0	0
<b>Total</b>	<b>106,323</b>	<b>155,941</b>	<b>124,707</b>	<b>145,000</b>	<b>145,000</b>	<b>41,189</b>	<b>135,000</b>	<b>135,000</b>
<b>ELECTIONS</b>								
A1450.102 Personnel Services	1,185	2,111	77	2,500	2,500	0	0	0
A1450.400 Contractual Exp.	1,693	1,815	0	2,500	2,500	0	0	0
<b>TOTAL ELECTIONS</b>	<b>2,878</b>	<b>3,926</b>	<b>77</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contr. Exp. Detail</b>								
.460 Other Expenditures	1,693	1,815	0	2,500	2,500	0	0	0
.440 Legal Adv.	0	0	0	0	0	0	0	0
.443 Equip. Rental	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,693</b>	<b>1,815</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECORDS MANAGEMENT</b>								
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
<b>TOTAL RECORDS MANAGEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contr. Exp. Detail</b>								
.411 Office Supp.	0	0	0	0	0	0	0	0
.499 Records Mgmt.	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL STAFF</b>	<b>323,199</b>	<b>358,726</b>	<b>303,385</b>	<b>378,500</b>	<b>378,500</b>	<b>149,259</b>	<b>359,500</b>	<b>359,500</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SHARED SERVICES</b>								
<b>PUBLIC BUILDINGS</b>								
A1620.100 Personnel Services	14,329	-236	0	0	1,200	1,200	0	0
A1620.101 Overtime	0	0	0	3,000	3,900	3,863	3,000	3,000
A1620.102 Part Time	15,034	13,004	12,560	30,000	30,000	12,350	20,000	20,000
A1620.104 Longevity	0	0	0	0	0	0	0	0
A1620.106 Unused sick payout	0	0	0	0	0	0	0	0
A1620.200 Equipment	0	0	0	5,000	5,000	0	2,000	2,000
A1620.400 Contractual Exp.	53,466	46,416	78,663	78,500	76,400	34,464	73,500	73,500
<b>TOTAL PUBLIC BUILDINGS</b>	<b>82,829</b>	<b>59,184</b>	<b>91,223</b>	<b>116,500</b>	<b>116,500</b>	<b>51,877</b>	<b>98,500</b>	<b>98,500</b>
<b>Contr. Exp. Detail</b>								
.410 Insurance	0	0	0	0	0	0	0	0
.440 Supplies	4,792	5,656	7,932	7,000	7,000	5,123	7,000	7,000
.451 Lease	0	0	0	0	0	0	0	0
.460 Other Expenditures	8,770	5,997	10,513	10,000	10,000	7,005	10,000	10,000
.480 Repairs	3,762	4,413	20,649	20,000	17,900	1,353	20,000	20,000
.490 Telephone	0	0	0	0	0	0	0	0
.492 Power	24,180	19,328	22,887	22,000	22,000	16,057	22,000	22,000
.494 Natural gas	0	0	5,470	12,000	12,000	0	6,000	6,000
.496 Fuel	5,613	6,168	61	0	0	0	0	0
.497 Elevator Maint.	3,920	4,180	6,251	5,000	5,000	4,925	6,000	6,000
.498 HVAC Maint.	2,429	674	4,900	2,500	2,500	0	2,500	2,500
	<b>53,466</b>	<b>46,416</b>	<b>78,663</b>	<b>78,500</b>	<b>76,400</b>	<b>34,464</b>	<b>73,500</b>	<b>73,500</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>CENTRAL GARAGE</b>								
A1640.101 Personnel Services	0	0	132	28,000	28,000	20,990	29,000	29,000
A1640.101 Overtime	0	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	2,000	2,000
A1640.400 Contractual Exp.	30,681	28,300	30,886	57,975	57,975	28,374	47,975	47,975
<b>TOTAL CENTRAL GARAGE</b>	<b>30,681</b>	<b>28,300</b>	<b>31,018</b>	<b>90,975</b>	<b>90,975</b>	<b>49,364</b>	<b>78,975</b>	<b>78,975</b>
<b>Contr. Exp. Detail</b>								
.430 Uniforms	0	0	0	475	475	0	475	475
.440 Supplies	0	2,079	1,589	2,000	2,300	2,259	2,000	2,000
.460 Other Expenditures	1,912	4,156	8,446	5,000	5,000	1,325	5,000	5,000
.480 Repairs-Eq.	1,610	5,596	1,593	20,000	18,400	6,501	15,000	15,000
.492 Power	7,715	6,069	6,945	9,000	9,000	5,233	9,000	9,000
.496 Fuel	18,864	8,872	11,090	20,000	20,000	10,305	15,000	15,000
.498 HVAC Maint.	580	1,528	1,223	1,500	2,800	2,752	1,500	1,500
<b>Total</b>	<b>30,681</b>	<b>28,300</b>	<b>30,886</b>	<b>57,975</b>	<b>57,975</b>	<b>28,374</b>	<b>47,975</b>	<b>47,975</b>
<b>CENTRAL SERVICES</b>								
A1650.400 Contractual Exp.	28,259	30,092	33,064	31,000	31,000	27,311	31,000	31,000
<b>TOTAL CENTRAL SERVICES</b>	<b>28,259</b>	<b>30,092</b>	<b>33,064</b>	<b>31,000</b>	<b>31,000</b>	<b>27,311</b>	<b>31,000</b>	<b>31,000</b>
<b>Contr. Exp. Detail</b>								
0490 TELEPHONE	28,259	30,092	33,064	31,000	31,000	27,311	31,000	31,000
<b>Total</b>	<b>28,259</b>	<b>30,092</b>	<b>33,064</b>	<b>31,000</b>	<b>31,000</b>	<b>27,311</b>	<b>31,000</b>	<b>31,000</b>
<b>TOTAL SHARED SERVICES</b>	<b>141,769</b>	<b>117,576</b>	<b>155,305</b>	<b>238,475</b>	<b>238,475</b>	<b>128,552</b>	<b>208,475</b>	<b>208,475</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SPECIAL ITEMS</b>								
A1910.410 Unallocated Insurance	168,965	169,107	198,687	180,000	210,000	209,579	232,747	232,747
A1920.460 Municipal Association Dues	3,338	2,974	2,974	7,000	7,000	3,009	5,000	5,000
A1930.460 Judgments and Claims	0	0	100	5,000	5,000	0	2,000	2,000
A1950.400 Property Taxes	0	0	0	0	0	0	0	0
A1990.460 Contingency Account	0	0	0	200,000	100	0	250,000	250,000
<b>TOTAL SPECIAL ITEMS</b>	<b>172,303</b>	<b>172,081</b>	<b>201,761</b>	<b>392,000</b>	<b>222,100</b>	<b>212,588</b>	<b>489,747</b>	<b>489,747</b>
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>	<b>1,101,629</b>	<b>1,228,393</b>	<b>1,252,033</b>	<b>1,469,500</b>	<b>1,319,190</b>	<b>844,330</b>	<b>1,515,915</b>	<b>1,515,915</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SUMMARY OF EXPENDITURES</b>								
<b>PUBLIC SAFETY</b>								
POLICE DEPARTMENT	1,091,919	1,031,114	1,108,593	1,098,391	1,123,003	878,242	1,143,371	1,143,371
FIRE DEPARTMENT	233,983	304,549	317,489	327,000	327,000	216,102	332,850	332,850
ANIMAL CONTROL	0	0	0	1,500	1,500	0	0	0
SAFETY INSPECTION	168,384	181,124	229,234	246,960	246,960	136,703	249,997	249,997
<b>TOTAL PUBLIC SAFETY</b>	<b>1,494,286</b>	<b>1,516,786</b>	<b>1,655,316</b>	<b>1,673,851</b>	<b>1,698,463</b>	<b>1,231,048</b>	<b>1,726,218</b>	<b>1,726,218</b>



	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>PUBLIC SAFETY</b>								
<b>POLICE DEPARTMENT</b>								
A3120.100 Personnel Services	798,603	788,754	854,257	830,060	830,060	649,414	871,656	871,656
A3120.101 Over time	92,917	88,771	118,519	110,000	114,000	113,887	114,000	114,000
A3120.104 Longevity	6,025	6,900	6,900	5,950	7,350	7,275	6,325	6,325
A3120.105 Holiday Pay	34,242	54,543	44,826	51,081	64,081	63,738	53,640	53,640
A3120.106 Unused sick-time	14,593	0	0	0	0	0	0	0
A3120.107 Shift Diff.	3,857	6,446	7,304	6,500	6,500	6,500	6,750	6,750
A3120.108 Training-OT	7,393	4,967	5,094	10,500	10,500	3,139	8,000	8,000
A3120.109 Retro Pay	62,681	9,783	0	0	4,000	3,700	0	0
A3120.200 Equipment	7,802	9,289	4,957	10,000	12,212	3,257	10,000	10,000
A3120.400 Contractual Exp.	63,806	61,661	66,737	74,300	74,300	27,331	73,000	73,000
<b>TOTAL POLICE DEPARTMENT</b>	<b>1,091,919</b>	<b>1,031,114</b>	<b>1,108,593</b>	<b>1,098,391</b>	<b>1,123,003</b>	<b>878,242</b>	<b>1,143,371</b>	<b>1,143,371</b>
<b>Contr. Exp. Detail</b>								
.410 Insurance	0	0	0	0	0	0	0	0
.420 Gasoline	8,712	8,792	6,494	10,000	10,000	3,825	9,000	9,000
.430 Uniforms	7,984	8,137	7,964	10,300	10,300	5,990	9,000	9,000
.440 Supplies	7,662	2,616	2,034	7,000	7,000	646	5,000	5,000
.451 Lease	0	0	0	0	0	0	0	0
.460 Other Expenditures	34,197	26,529	36,551	36,000	36,000	13,218	40,000	40,000
.466 Computer Software	0	3,378	750	4,000	4,000	0	3,000	3,000
.472 Special Invest.	0	0	0	0	0	0	0	0
.480 Repairs-Equipment	5,251	12,210	12,945	7,000	7,000	3,651	7,000	7,000
.490 Telephone	0	0	0	0	0	0	0	0
<b>Total</b>	<b>63,806</b>	<b>61,662</b>	<b>66,737</b>	<b>74,300</b>	<b>74,300</b>	<b>27,331</b>	<b>73,000</b>	<b>73,000</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>PUBLIC SAFETY (cont.)</b>								
<b>Fire Department</b>								
A3410.200 Equipment	0	8,450	0	0	0	0	0	0
A3410.400 Contractual Exp.	233,983	296,099	317,489	327,000	327,000	216,102	332,850	332,850
<b>TOTAL FIRE DEPARTMENT</b>	<b>233,983</b>	<b>304,549</b>	<b>317,489</b>	<b>327,000</b>	<b>327,000</b>	<b>216,102</b>	<b>332,850</b>	<b>332,850</b>
<b>Contr. Exp. Detail</b>								
.410 Insurance	2,623	1,690	1,536	0	0	4,457	0	0
.460 Other Expenditures	197,345	253,949	311,647	277,000	277,000	207,381	282,850	282,850
.473 Service Award	34,015	40,460	4,306	50,000	50,000	4,264	50,000	50,000
.478 Res. Fund	0	0	0	0	0	0	0	0
<b>Total</b>	<b>233,983</b>	<b>296,099</b>	<b>317,489</b>	<b>327,000</b>	<b>327,000</b>	<b>216,102</b>	<b>332,850</b>	<b>332,850</b>

PUBLIC SAFETY (cont.)

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>ANIMAL CONTROL</b>								
A3510.400 Contractual Exp.	0	0	0	1,500	1,500	0	0	0
<b>TOTAL ANIMAL CONTROL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contr. Exp. Detail</b>								
.460 Other Expenditures	0	0	0	1,500	1,500	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SAFETY INSPECTION</b>								
A3620.100 Personnel Services	166,425	178,875	192,363	184,510	184,510	134,200	192,547	192,547
A3620.102 Part Time	0	0	0	14,000	14,000	0	10,000	10,000
A3620.104 Longevity	0	0	0	500	500	0	500	500
A3620.106 Unused Sick time	0	0	0	0	0	0	0	0
A3620.200 Equipment	0	0	2,838	1,000	1,000	0	1,000	1,000
A3620.400 Contractual Exp.	1,959	2,249	34,032	46,950	46,950	2,503	45,950	45,950
<b>TOTAL SAFETY INSPECTION</b>	<b>168,384</b>	<b>181,124</b>	<b>229,234</b>	<b>246,960</b>	<b>246,960</b>	<b>136,703</b>	<b>249,997</b>	<b>249,997</b>
<b>Contr. Exp. Detail</b>								
.420 Gasoline	0	0	0	0	0	0	0	0
.430 Uniforms	0	0	0	950	950	0	950	950
.440 Supplies	2	8	8	500	500	61	500	500
.457 Inspection Consultants	0	0	30,743	30,000	30,000	0	30,000	30,000
.460 Other Expenditures	1,957	1,237	2,366	3,000	3,000	1,335	3,000	3,000
.461 Pro. Dev.	0	160	-60	2,500	2,500	920	1,500	1,500
.466 Computer Software	0	844	975	10,000	10,000	188	10,000	10,000
<b>Total</b>	<b>1,959</b>	<b>2,249</b>	<b>34,032</b>	<b>46,950</b>	<b>46,950</b>	<b>2,503</b>	<b>45,950</b>	<b>45,950</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>1,494,286</b>	<b>1,516,786</b>	<b>1,655,316</b>	<b>1,673,851</b>	<b>1,698,463</b>	<b>1,231,048</b>	<b>1,726,218</b>	<b>1,726,218</b>
<b>SUMMARY OF EXPENDITURES</b>								
<b>HEALTH</b>								
Nurse	0	0	0	2,500	2,500	0	0	0
<b>TOTAL HEALTH</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>HEALTH</b>								
Health Care Center								
A4010.460 Contractual Exp.	0	0	0	2,500	2,500	0	0	0
<b>TOTAL REGISTRAR OF VITAL STATISTICS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contr. Exp. Detail								
.460 Other Expenditures	0	0	0	2,500	2,500	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL HEALTH</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SUMMARY OF EXPENDITURES</b>								
<b>TRANSPORTATION</b>								
STREET ADMINISTRATION	119,774	143,629	235,419	97,016	97,016	71,054	98,900	98,900
STREET MAINTENANCE	282,650	269,222	385,828	291,194	323,800	254,679	295,420	295,420
SNOW REMOVAL	40,681	57,042	98,420	100,000	128,000	108,671	100,000	100,000
STREET LIGHTING	56,836	58,454	72,860	65,000	46,000	31,447	60,000	60,000
SIDEWALKS	129,722	0	0	6,000	6,000	2,661	3,000	3,000
<b>TOTAL TRANSPORTATION</b>	<b>629,663</b>	<b>528,347</b>	<b>792,527</b>	<b>559,210</b>	<b>600,816</b>	<b>468,511</b>	<b>557,320</b>	<b>557,320</b>



	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>TRANSPORTATION</b>								
<b>STREET ADMINISTRATION</b>								
A5010.100 Personnel Services	84,088	122,980	203,198	75,341	75,341	57,372	77,225	77,225
A5010.101 Over time	0	871	89	2,500	2,500	364	2,500	2,500
A5010.104 Longevity	1,300	1,300	1,300	700	700	700	700	700
A5010.110 Out of Class	34,386	18,478	30,832	18,000	18,000	12,618	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
<b>TOTAL STREET ADMIN.</b>	<b>119,774</b>	<b>143,629</b>	<b>235,419</b>	<b>97,016</b>	<b>97,016</b>	<b>71,054</b>	<b>98,900</b>	<b>98,900</b>
<b>Contr. Exp. Detail</b>								
.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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475</b>	<b>475</b>	<b>0</b>	<b>475</b>	<b>475</b>

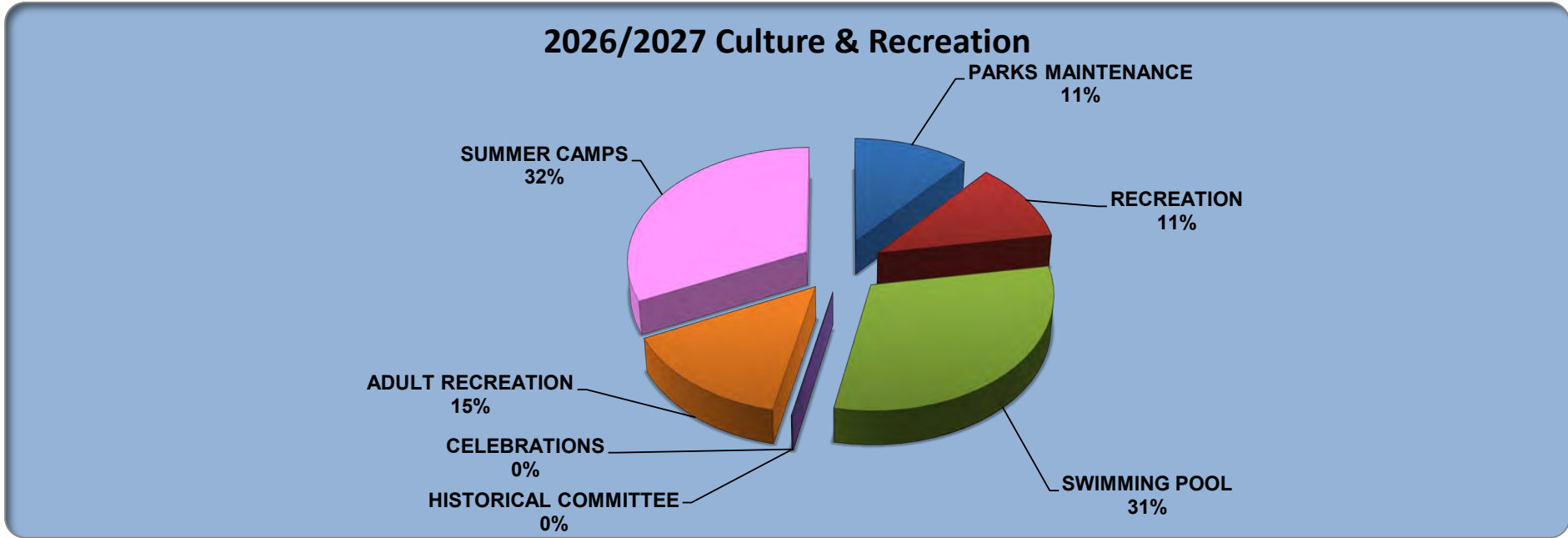
	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>STREET MAINTENANCE</b>								
A5110.100 Personnel Services	153,033	138,612	221,695	171,794	171,794	123,746	185,020	185,020
A5110.101 Over time	762	3,982	6,527	3,000	3,000	1,117	3,000	3,000
A5110.102 Part-time leaf	15,960	12,724	22,644	16,000	36,000	35,064	16,000	16,000
A5110.103 Summer help	23,477	26,259	26,180	25,000	26,500	26,190	25,000	25,000
A5110.104 Longevity	500	500	500	500	500	500	500	500
A5110.106 Unused Sick days	0	0	6,923	0	0	0	0	0
A5110.200 Equipment	17,130	4,334	21,497	5,000	9,106	9,106	5,000	5,000
A5110.400 Contractual Exp.	71,788	82,811	79,863	69,900	76,900	58,955	60,900	60,900
<b>TOTAL STREET MAINTENANCE</b>	<b>282,650</b>	<b>269,222</b>	<b>385,828</b>	<b>291,194</b>	<b>323,800</b>	<b>254,679</b>	<b>295,420</b>	<b>295,420</b>
<b>Contr. Exp. Detail</b>								
.410 Insurance	0	0	0	0	0	0	0	0
.420 Gasoline	6,085	6,495	6,244	7,000	7,000	4,534	7,000	7,000
.430 Uniforms	2,331	2,400	2,627	1,900	1,900	0	1,900	1,900
.440 Supplies	6,398	7,857	20,978	9,000	17,000	16,508	9,000	9,000
.460 Other expenditures	16,589	20,668	29,987	18,000	22,000	21,298	18,000	18,000
.470 Street Repairs	2,468	851	0	4,000	4,000	507	3,000	3,000
.471 Street signs	25,988	235	1,269	5,000	5,000	1,439	2,000	2,000
.480 Repairs-Eq.	11,929	44,305	18,757	25,000	20,000	14,669	20,000	20,000
.490 Telephone	0	0	0	0	0	0	0	0
<b>Total</b>	<b>71,788</b>	<b>82,811</b>	<b>79,863</b>	<b>69,900</b>	<b>76,900</b>	<b>58,955</b>	<b>60,900</b>	<b>60,900</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>TRANSPORTATION (cont.)</b>								
<b>SNOW REMOVAL</b>								
A5142.101 Personnel Services-OT	4,928	13,903	25,563	35,000	44,000	43,839	35,000	35,000
A5142.200 Equipment	0	0	2,300	5,000	18,000	0	5,000	5,000
A5142.400 Contractual Exp.	35,753	43,139	70,557	60,000	66,000	64,831	60,000	60,000
<b>TOTAL SNOW REMOVAL</b>	<b>40,681</b>	<b>57,042</b>	<b>98,420</b>	<b>100,000</b>	<b>128,000</b>	<b>108,671</b>	<b>100,000</b>	<b>100,000</b>
<b>Contr. Exp. Detail</b>								
.460 Other Expenditures	35,753	43,139	70,557	60,000	66,000	64,831	60,000	60,000
<b>Total</b>	<b>35,753</b>	<b>43,139</b>	<b>70,557</b>	<b>60,000</b>	<b>66,000</b>	<b>64,831</b>	<b>60,000</b>	<b>60,000</b>
<b>STREET LIGHTING</b>								
A5182.100 Personnel Services	0	0	0	0	0	0	0	0
A5182.200 Equipment	0	4,989	9,162	0	0	0	0	0
A5182.400 Contractual Exp.	56,836	53,465	63,697	65,000	46,000	31,447	60,000	60,000
<b>TOTAL STREET LIGHTING</b>	<b>56,836</b>	<b>58,454</b>	<b>72,860</b>	<b>65,000</b>	<b>46,000</b>	<b>31,447</b>	<b>60,000</b>	<b>60,000</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	17,593	13,107	18,362	20,000	1,000	864	15,000	15,000
.492 Power	39,243	40,358	45,335	45,000	45,000	30,583	45,000	45,000
<b>Total</b>	<b>56,836</b>	<b>53,465</b>	<b>63,697</b>	<b>65,000</b>	<b>46,000</b>	<b>31,447</b>	<b>60,000</b>	<b>60,000</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>TRANSPORTATION (cont.)</b>								
<b>SIDEWALKS</b>								
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.	129,722	0	0	6,000	6,000	2,661	3,000	3,000
<b>TOTAL SIDEWALKS</b>	<b>129,722</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>2,661</b>	<b>3,000</b>	<b>3,000</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	129,722	0	0	6,000	6,000	2,661	3,000	3,000
<b>Total</b>	<b>129,722</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>2,661</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL TRANSPORTATION</b>	<b>629,663</b>	<b>528,347</b>	<b>792,527</b>	<b>559,210</b>	<b>600,816</b>	<b>468,511</b>	<b>557,320</b>	<b>557,320</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SUMMARY OF EXPENDITURES</b>								
<b>ECONOMIC ASSISTANCE AND OPPORTUNITY</b>								
<b>PUBLICITY</b>								
<b>TOTAL ECONOMIC ASSISTANCE AND OPP.</b>	<b>2,850</b>	<b>4,200</b>	<b>2,850</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>
<b>ECONOMIC ASSISTANCE AND OPPORTUNITY</b>								
<b>PUBLICITY</b>								
<b>A6410.400 Contractual Exp.</b>	<b>2,850</b>	<b>4,200</b>	<b>2,850</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL PUBLICITY</b>	<b>2,850</b>	<b>4,200</b>	<b>2,850</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>
<b>Contr. Exp. Detail</b>								
<b>.460 Other expenditures</b>	<b>2,850</b>	<b>4,200</b>	<b>2,850</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>
<b>Total</b>	<b>2,850</b>	<b>4,200</b>	<b>2,850</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY</b>	<b>2,850</b>	<b>4,200</b>	<b>2,850</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SUMMARY OF EXPENDITURES</b>								
<b>CULTURE AND RECREATION</b>								
PARKS MAINTENANCE	121,643	90,134	87,902	52,500	52,500	32,527	47,000	47,000
RECREATION	43,535	48,903	43,441	52,200	53,536	25,518	46,500	46,500
SWIMMING POOL	90,237	82,504	122,719	129,500	230,790	210,295	128,500	128,500
HISTORIAN	13	26	70	1,500	1,490	9	500	500
CELEBRATIONS	292	1,010	0	0	0	0	0	0
ADULT RECREATION	7,668	33,163	57,382	44,500	66,500	50,071	61,000	61,000
SUMMER CAMPS	113,655	116,981	121,151	139,000	139,800	116,482	133,700	133,700
<b>TOTAL CULTURE AND RECREATION</b>	<b>377,043</b>	<b>372,721</b>	<b>432,665</b>	<b>419,200</b>	<b>544,616</b>	<b>434,902</b>	<b>417,200</b>	<b>417,200</b>



	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>CULTURE AND RECREATION</b>								
<b>PARKS MAINTENANCE</b>								
A7110.100 Personnel Services	63,287	63,623	63,690	20,000	20,000	14,688	20,000	20,000
A7110.101 Overtime	902	431	1,333	1,000	1,000	366	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	0	0
A7110.400 Contractual Exp.	57,454	26,080	22,879	30,000	30,000	17,473	26,000	26,000
<b>TOTAL PARKS MAINTENANCE</b>	<b>121,643</b>	<b>90,134</b>	<b>87,902</b>	<b>52,500</b>	<b>52,500</b>	<b>32,527</b>	<b>47,000</b>	<b>47,000</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	4,787	15,888	13,748	8,000	10,000	9,795	8,000	8,000
.465 Lents Cove	2,199	2,217	1,364	12,000	12,000	6,883	10,000	10,000
.480 Repairs	50,468	7,975	7,767	10,000	8,000	795	8,000	8,000
<b>Total</b>	<b>57,454</b>	<b>26,080</b>	<b>22,879</b>	<b>30,000</b>	<b>30,000</b>	<b>17,473</b>	<b>26,000</b>	<b>26,000</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>CULTURE AND RECREATION (cont.)</b>								
<b>RECREATION</b>								
A7140.100 Personnel Services	24,308	22,048	25,006	25,000	25,000	19,096	25,500	25,500
A7140.103 Personnel Services-Summer	0	0	0	0	0	0	0	0
A7140.200 Equipment	0	0	0	3,000	3,000	0	0	0
A7140.400 Contractual Exp.	19,227	26,855	18,435	24,200	25,536	6,422	21,000	21,000
<b>TOTAL RECREATION</b>	<b>43,535</b>	<b>48,903</b>	<b>43,441</b>	<b>52,200</b>	<b>53,536</b>	<b>25,518</b>	<b>46,500</b>	<b>46,500</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	1,538	2,685	10,283	2,200	3,200	3,195	3,000	3,000
.463 Daycamp supplies	0	2,640	1,875	0	0	0	0	0
.464 Adult programs	0	-800	300	0	0	0	0	0
.467 Adult bus trips	0	12,023	0	0	0	0	0	0
.469 Playground/Special events	11,484	5,657	4,789	15,000	14,000	1,891	12,000	12,000
.480 Repairs	6,205	4,650	1,189	7,000	8,336	1,336	6,000	6,000
.490 Telephone	0	0	0	0	0	0	0	0
<b>Total</b>	<b>19,227</b>	<b>26,855</b>	<b>18,435</b>	<b>24,200</b>	<b>25,536</b>	<b>6,422</b>	<b>21,000</b>	<b>21,000</b>

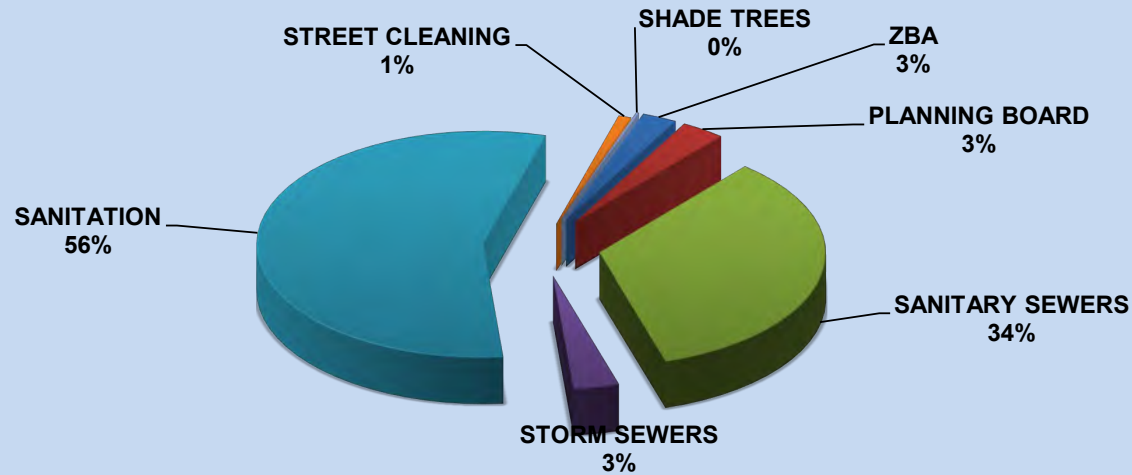
	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>CULTURE AND RECREATION (cont.)</b>								
<b>SWIMMING POOL</b>								
A7180.100 Personnel Services	50,979	56,552	67,217	70,000	70,000	66,082	70,000	70,000
A7180.200 Equipment	2,920	1,979	2,749	3,500	3,500	0	2,500	2,500
A7180.400 Contractual Exp.	36,338	23,973	52,753	56,000	157,290	144,213	56,000	56,000
<b>TOTAL SWIMMING POOL</b>	<b>90,237</b>	<b>82,504</b>	<b>122,719</b>	<b>129,500</b>	<b>230,790</b>	<b>210,295</b>	<b>128,500</b>	<b>128,500</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	29,141	16,193	20,602	25,000	98,000	97,220	25,000	25,000
.480 Repairs	3,774	3,794	22,977	25,000	53,290	42,532	25,000	25,000
.490 Telephone	0	0	0	0	0	0	0	0
.492 Power	3,423	3,986	9,174	6,000	6,000	4,461	6,000	6,000
<b>Total</b>	<b>36,338</b>	<b>23,973</b>	<b>52,753</b>	<b>56,000</b>	<b>157,290</b>	<b>144,213</b>	<b>56,000</b>	<b>56,000</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>CULTURE AND RECREATION (cont.)</b>								
<b>HISTORIAN</b>								
A7510.400 Contractual Exp.	13	26	70	1,500	1,490	9	500	500
<b>TOTAL HISTORIAN</b>	<b>13</b>	<b>26</b>	<b>70</b>	<b>1,500</b>	<b>1,490</b>	<b>9</b>	<b>500</b>	<b>500</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	13	26	70	1,500	1,490	9	500	500
<b>Total</b>	<b>13</b>	<b>26</b>	<b>70</b>	<b>1,500</b>	<b>1,490</b>	<b>9</b>	<b>500</b>	<b>500</b>
<b>CELEBRATIONS</b>								
A7550.400 Contractual Exp.	292	1,010	0	0	0	0	0	0
<b>TOTAL CELEBRATIONS</b>	<b>292</b>	<b>1,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	292	1,010	0	0	0	0	0	0
<b>Total</b>	<b>292</b>	<b>1,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADULT RECREATION</b>								
A7620.100 Personnel Services	2,000	12,000	14,400	15,000	15,000	9,600	16,000	16,000
A7620.200 Equipment	0	0	0	0	0	0	0	0
A7620.400 Contractual Exp.	5,668	21,163	42,982	29,500	51,500	40,471	45,000	45,000
<b>TOTAL ADULT RECREATION</b>	<b>7,668</b>	<b>33,163</b>	<b>57,382</b>	<b>44,500</b>	<b>66,500</b>	<b>50,071</b>	<b>61,000</b>	<b>61,000</b>
<b>Contr. Exp. Detail</b>								
.460 Other Expenses	100	2,641	0	0	2,000	1,824	0	0
.464 Adult programs	5,568	8,314	28,332	4,500	24,500	24,477	25,000	25,000
.467 Bus	0	10,208	14,650	25,000	25,000	14,170	20,000	20,000
<b>Total</b>	<b>5,668</b>	<b>21,163</b>	<b>42,982</b>	<b>29,500</b>	<b>51,500</b>	<b>40,471</b>	<b>45,000</b>	<b>45,000</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>CULTURE AND RECREATION (cont.)</b>								
<b>SUMMER CAMPS</b>								
A7989.100 Personnel Services	88,008	90,287	103,571	105,000	106,500	105,671	105,000	105,000
A7989.111 Personnel Services-After Camp	468	1,287	2,221	2,000	2,640	2,640	2,700	2,700
A7989.400 Contractual Exp.	25,179	25,407	15,359	32,000	30,660	8,172	26,000	26,000
<b>TOTAL SUMMER CAMPS</b>	<b>113,655</b>	<b>116,981</b>	<b>121,151</b>	<b>139,000</b>	<b>139,800</b>	<b>116,482</b>	<b>133,700</b>	<b>133,700</b>
<b>Contr. Exp. Detail</b>								
.463 Camp Supplies	24,806	25,161	15,359	28,000	26,660	8,122	25,000	25,000
.475 After Camp	373	246	0	4,000	4,000	50	1,000	1,000
<b>Total</b>	<b>25,179</b>	<b>25,407</b>	<b>15,359</b>	<b>32,000</b>	<b>30,660</b>	<b>8,172</b>	<b>26,000</b>	<b>26,000</b>
<b>TOTAL CULTURE AND RECREATION</b>	<b>377,043</b>	<b>372,721</b>	<b>432,665</b>	<b>419,200</b>	<b>544,616</b>	<b>434,902</b>	<b>417,200</b>	<b>417,200</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>SUMMARY OF EXPENDITURES</b>								
<b>HOME AND COMMUNITY SERVICES</b>								
ZONING BOARD OF APPEALS	11,184	11,437	12,002	16,700	16,700	6,354	13,700	13,700
PLANNING BOARD	10,803	13,269	28,997	17,200	17,200	13,191	17,200	17,200
WASTEWATER COLLECTION SYSTEM	78,364	99,481	206,830	191,850	191,850	105,981	188,451	188,451
WASTEWATER TREATMENT & DISPOSAL	570,046	564,118	575,573	636,695	636,695	462,539	629,788	629,788
STORM SEWERS	8,256	7,758	48,370	20,000	22,000	21,052	18,000	18,000
SANITATION	264,552	299,629	353,850	342,165	342,165	270,455	308,424	308,424
STREET CLEANING	0	0	0	5,000	5,000	0	5,000	5,000
SHADE TREES	0	0	0	6,000	6,000	0	1,000	1,000
<b>TOTAL HOME AND COMMUNITY SERVICES</b>	<b>943,205</b>	<b>995,693</b>	<b>1,225,621</b>	<b>1,235,610</b>	<b>1,237,610</b>	<b>879,572</b>	<b>1,181,563</b>	<b>1,181,563</b>

### 2026/2027 Home & Community Services



	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>HOME AND COMMUNITY SERVICES</b>								
<b>BOARD OF ZONING APPEALS</b>								
A8010.100 Personnel Services	8,275	8,275	8,275	10,200	10,200	6,206	10,200	10,200
A8010.102 Part-time	1,100	1,500	1,800	1,500	1,500	0	1,500	1,500
A8010.200 Equipment	0	0	0	0	0	0	0	0
A8010.400 Contractual Exp.	1,809	1,662	1,927	5,000	5,000	148	2,000	2,000
<b>TOTAL BD. OF ZONING APPEALS</b>	<b>11,184</b>	<b>11,437</b>	<b>12,002</b>	<b>16,700</b>	<b>16,700</b>	<b>6,354</b>	<b>13,700</b>	<b>13,700</b>
Contr. Exp. Detail								
.460 Other expenditures	1,809	1,662	1,927	5,000	5,000	148	2,000	2,000
.490 Telephone	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,809</b>	<b>1,662</b>	<b>1,927</b>	<b>5,000</b>	<b>5,000</b>	<b>148</b>	<b>2,000</b>	<b>2,000</b>
<b>PLANNING BOARD</b>								
A8020.100 Personnel Services	9,025	9,025	10,656	11,200	11,200	8,400	11,200	11,200
A8020.102 Part-time	1,286	2,014	1,500	2,000	2,000	800	2,000	2,000
A8020.400 Contractual Exp.	492	2,230	16,840	4,000	4,000	3,991	4,000	4,000
<b>TOTAL PLANNING BOARD</b>	<b>10,803</b>	<b>13,269</b>	<b>28,997</b>	<b>17,200</b>	<b>17,200</b>	<b>13,191</b>	<b>17,200</b>	<b>17,200</b>
Contr. Exp. Detail								
.460 Other expenditures	492	2,230	16,840	4,000	4,000	3,991	4,000	4,000
<b>Total</b>	<b>492</b>	<b>2,230</b>	<b>16,840</b>	<b>4,000</b>	<b>4,000</b>	<b>3,991</b>	<b>4,000</b>	<b>4,000</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>Sewer collecting system</b>								
A8120.100 Personnel Services	26,177	28,474	29,604	94,350	94,350	76,034	97,451	97,451
A8120.200 Equipment	0	3,421	0	5,000	5,000	0	4,000	4,000
A8120.400 Contractual Exp.	52,187	67,586	177,225	92,500	92,500	29,947	87,000	87,000
<b>TOTAL WASTEWATER COLLECTING SYSTEM</b>	<b>78,364</b>	<b>99,481</b>	<b>206,830</b>	<b>191,850</b>	<b>191,850</b>	<b>105,981</b>	<b>188,451</b>	<b>188,451</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	25,855	9,423	26,115	25,000	25,000	5,924	25,000	25,000
.480 Repairs	5,159	32,609	122,700	40,000	40,000	8,053	35,000	35,000
.490 Telephone	0	0	0	0	0	0	0	0
.492 Power	18,058	20,848	24,372	22,000	22,000	14,382	22,000	22,000
.496 Fuel	3,115	4,706	4,039	5,500	5,500	1,588	5,000	5,000
<b>Total</b>	<b>52,187</b>	<b>67,586</b>	<b>177,225</b>	<b>92,500</b>	<b>92,500</b>	<b>29,947</b>	<b>87,000</b>	<b>87,000</b>

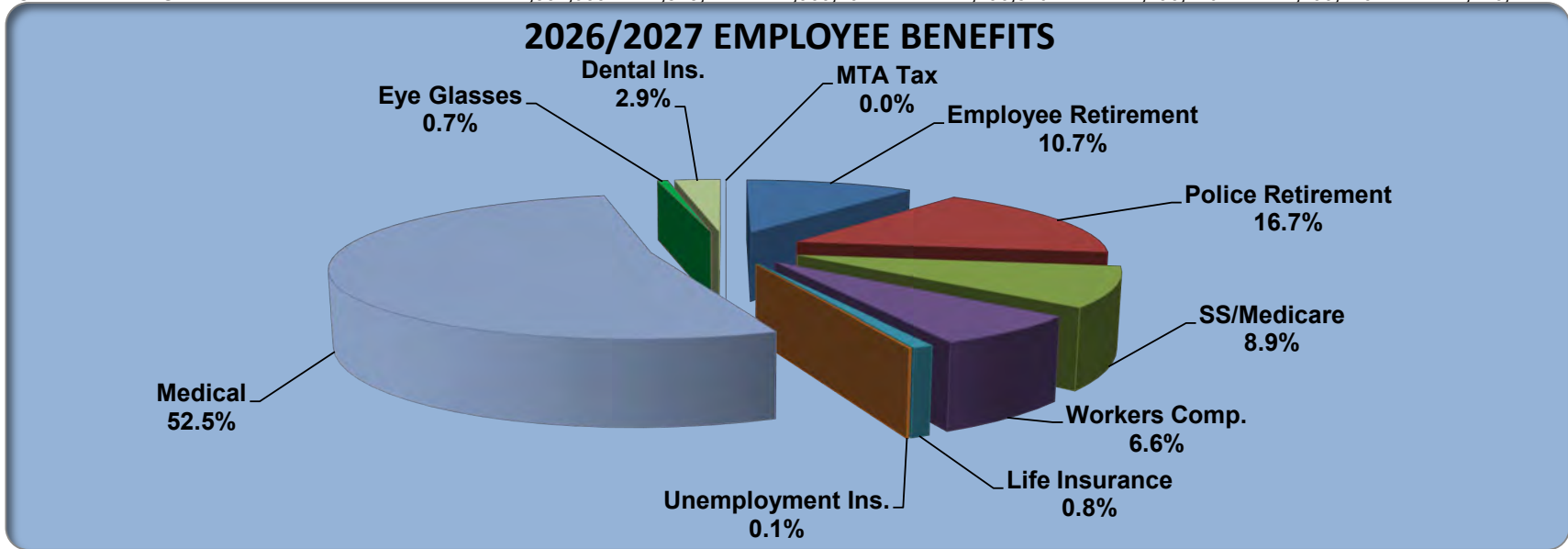
	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>Sewer treatment and disposal</b>								
A8130.100 Personnel Services	79,510	100,256	88,264	179,920	179,920	143,642	188,013	188,013
A8130.101 Overtime	49,716	64,088	62,388	60,000	55,500	54,339	60,000	60,000
A8130.102 Personnel Services Other	0	0	0	0	5,000	4,500	0	0
A8130.103 Summer Help	7,611	360	0	6,000	0	0	6,000	6,000
A8130.104 Longevity	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
A8130.200 Equipment	4,887	6,931	2,345	8,000	26,000	25,715	8,000	8,000
A8130.400 Contractual Exp.	427,022	391,183	421,276	381,475	368,975	233,044	366,475	366,475
<b>TOTAL WASTEWATER TREATMENT &amp; Disp.</b>	<b>570,046</b>	<b>564,118</b>	<b>575,573</b>	<b>636,695</b>	<b>636,695</b>	<b>462,539</b>	<b>629,788</b>	<b>629,788</b>
<b>Contr. Exp. Detail</b>								
.410 Insurance	0	0	0	0	0	0	0	0
.420 Gasoline	1,536	1,662	1,530	2,000	2,000	1,198	2,000	2,000
.430 Uniforms	0	300	0	475	475	0	475	475
.440 Supplies	59,775	52,029	24,272	55,000	45,000	19,478	35,000	35,000
.450 Sludge Removal	151,066	157,135	212,591	135,000	135,000	103,746	135,000	135,000
.460 Other expenditures	126,041	121,414	87,337	110,000	102,800	50,732	110,000	110,000
.462 Consultant	0	0	0	0	700	623	0	0
.480 Repairs	35,833	14,245	47,369	25,000	25,000	19,202	25,000	25,000
.490 Telephone	0	0	0	0	0	0	0	0
.492 Power	49,823	42,898	46,466	50,000	50,000	31,006	50,000	50,000
.494 Natural gas	0	0	891	3,000	3,000	2,519	3,000	3,000
.496 Fuel	2,158	1,126	820	0	5,000	4,540	5,000	5,000
.498 HVAC Maint.	790	374	0	1,000	0	0	1,000	1,000
<b>Total</b>	<b>427,022</b>	<b>391,183</b>	<b>421,276</b>	<b>381,475</b>	<b>368,975</b>	<b>233,044</b>	<b>366,475</b>	<b>366,475</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>STORM SEWERS</b>								
A8140.200 Equipment	0	0	0	0	0	0	0	0
A8140.400 Contractual Exp.	8,256	7,758	48,370	20,000	22,000	21,052	18,000	18,000
<b>TOTAL STORM SEWERS</b>	<b>8,256</b>	<b>7,758</b>	<b>48,370</b>	<b>20,000</b>	<b>22,000</b>	<b>21,052</b>	<b>18,000</b>	<b>18,000</b>
<b>Contr. Exp. Detail</b>								
.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	8,083	0	41,181	10,000	20,000	19,675	10,000	10,000
.480 Repairs	173	7,758	7,188	10,000	2,000	1,377	8,000	8,000
<b>Total</b>	<b>8,256</b>	<b>7,758</b>	<b>48,370</b>	<b>20,000</b>	<b>22,000</b>	<b>21,052</b>	<b>18,000</b>	<b>18,000</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>HOME AND COMMUNITY SERVICES (cont.)</b>								
<b>SANITATION</b>								
A8160.100 Personnel Services	161,823	214,641	225,533	215,440	215,440	166,002	210,199	210,199
A8160.101 Overtime	0	269	346	2,500	2,500	0	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	0	0	0	1,000	800	0	1,000	1,000
A8160.400 Contractual Exp.	101,429	83,419	126,671	121,925	122,125	103,153	93,425	93,425
<b>TOTAL SANITATION</b>	<b>264,552</b>	<b>299,629</b>	<b>353,850</b>	<b>342,165</b>	<b>342,165</b>	<b>270,455</b>	<b>308,424</b>	<b>308,424</b>
<b>Contr. Exp. Detail</b>								
.420 Gasoline	13,791	12,529	11,568	14,000	14,000	8,312	14,000	14,000
.430 Uniforms	0	0	0	1,425	1,425	0	1,425	1,425
.440 Supplies	88	970	0	1,000	1,000	16	1,000	1,000
.451 Lease	0	0	32,751	33,000	33,000	32,751	0	0
.460 Other expenditures	875	934	391	1,500	1,500	696	1,000	1,000
.480 Repairs	33,383	15,065	26,715	20,000	20,000	12,610	20,000	20,000
.491 Recycling	9,146	9,744	10,056	10,000	10,000	7,603	10,000	10,000
.493 Dumping fee	44,146	44,177	45,191	41,000	41,200	41,164	46,000	46,000
<b>Total</b>	<b>101,429</b>	<b>83,419</b>	<b>126,671</b>	<b>121,925</b>	<b>122,125</b>	<b>103,153</b>	<b>93,425</b>	<b>93,425</b>
<b>STREET CLEANING</b>								
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
<b>TOTAL STREET CLEANING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b>Contr. Exp. Detail</b>								
.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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>

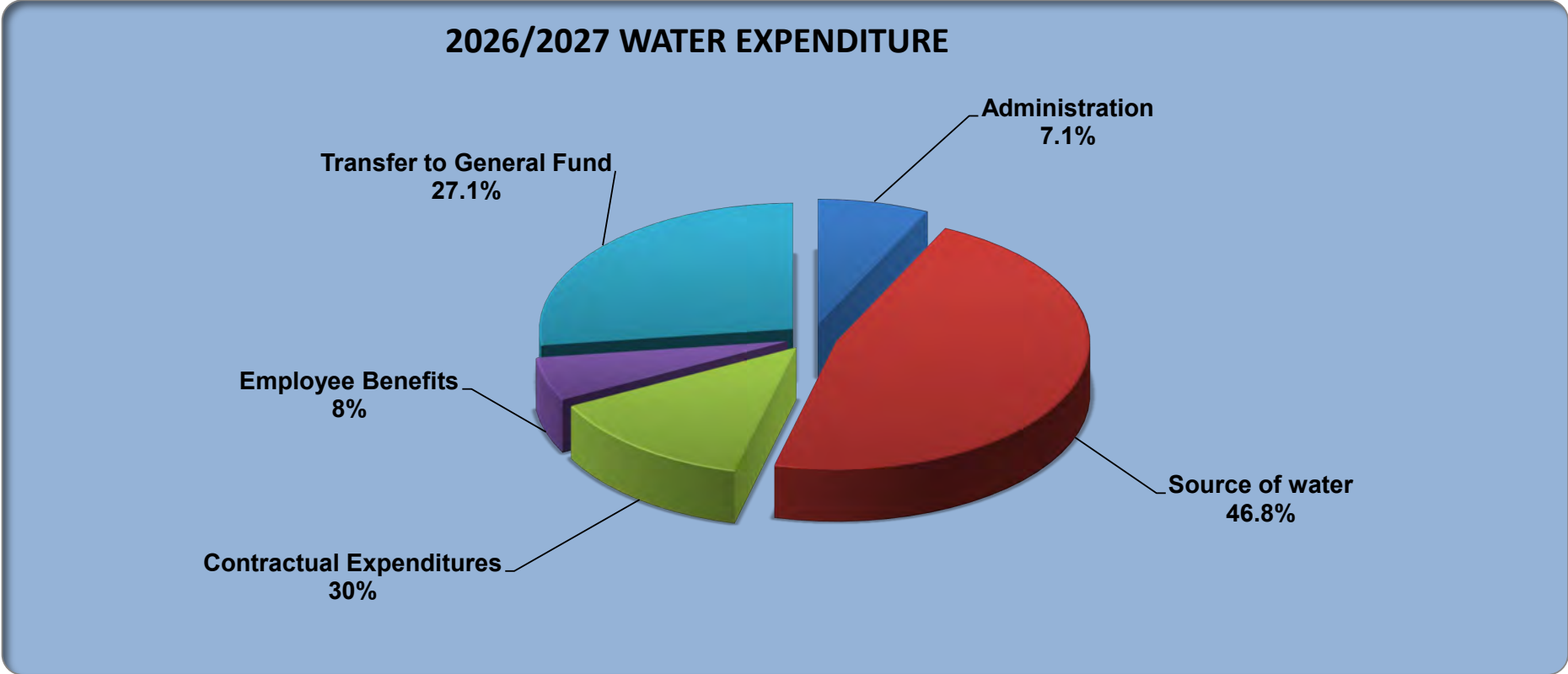
	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>HOME AND COMMUNITY SERVICES (cont.)</b>								
<b>SHADE TREES</b>								
A8560.100 Personnel Services	0	0	0	0	0	0	0	0
A8560.400 Contractual Exp.	0	0	0	6,000	6,000	0	1,000	1,000
<b>TOTAL SHADE TREES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>Contr. Exp. Detail</b>								
.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	6,000	0	1,000	1,000
.480 Repairs	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL HOME AND COMMUNITY SERVICES</b>	<b>943,205</b>	<b>995,693</b>	<b>1,225,621</b>	<b>1,235,610</b>	<b>1,237,610</b>	<b>879,572</b>	<b>1,181,563</b>	<b>1,181,563</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>EMPLOYEE BENEFITS</b>								
A9010.810	Employee Retirement	151,865	147,217	173,690	233,000	233,000	233,373	259,305
A9015.825	Police Retirement	252,129	272,072	306,455	340,000	339,600	329,114	404,170
A9030.802	SS/Medicare	182,831	201,418	221,534	210,180	210,180	169,552	216,228
A9040.803	Workers Comp.	256,225	145,296	152,534	180,000	180,000	148,396	160,000
A9045.804	Life Insurance	17,513	16,677	16,031	20,000	20,000	11,817	20,509
A9050.805	Unemployment Ins.	0	44	35	2,000	2,000	0	2,000
A9060.807	Medical Ins.	900,970	962,090	1,011,596	1,122,940	1,122,940	842,862	1,267,900
A9061.808	Eye Glasses	8,399	8,003	9,192	15,830	15,830	5,926	15,830
A9062.806	Dental Ins.	53,399	56,714	62,535	58,900	58,900	50,182	70,269
A9089.809	MTA Tax	8,722	9,180	9,858	13,690	13,690	2,502	0
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>1,832,053</b>	<b>1,818,711</b>	<b>1,963,461</b>	<b>2,196,540</b>	<b>2,196,140</b>	<b>1,793,725</b>	<b>2,416,211</b>



	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>DEBT SERVICE</b>								
A9710.600 Bond Principal	69,425	140,000	150,000	235,000	239,200	239,132	235,000	235,000
A9710.700 Bond Interest	145,989	70,963	65,000	165,160	165,160	161,019	165,160	165,160
A9730.600 B.A.N. Principal	0	50,000	80,000	0	0	0	0	0
A9730.700 B.A.N. Interest	500	2,625	3,640	0	0	0	0	0
A9785.600 Installment purchase Principal	59,937	29,200	0	0	0	0	0	0
A9785.700 Installment purchase Interest	5,103	3,551	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>280,954</b>	<b>296,339</b>	<b>298,640</b>	<b>400,160</b>	<b>404,360</b>	<b>400,151</b>	<b>400,160</b>	<b>400,160</b>
<b>INTERFUND TRANSFERS</b>								
A9901.904 Interfund Transfers Capital	0	0	0	0	0	0	0	0
<b>TOTAL INTERFUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL FUND</b>								
A9950.900 Capital Projects	1,080,000	1,350,000	1,597,991	350,000	350,000	350,000	350,000	350,000
<b>TOTAL CAPITAL FUND</b>	<b>1,080,000</b>	<b>1,350,000</b>	<b>1,597,991</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>TOTAL INTERFUND TRANSFERS</b>	<b>1,080,000</b>	<b>1,350,000</b>	<b>1,597,991</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>TOTAL EXPENDITURES</b>	<b>6,661,683</b>	<b>6,761,190</b>	<b>7,623,112</b>	<b>7,962,571</b>	<b>8,003,695</b>	<b>6,052,240</b>	<b>8,217,587</b>	<b>8,217,587</b>
<b>TOTAL TRANSFERS</b>	<b>1,080,000</b>	<b>1,350,000</b>	<b>1,597,991</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>TOTAL GENERAL FUND</b>	<b>7,741,683</b>	<b>8,111,190</b>	<b>9,221,103</b>	<b>8,312,571</b>	<b>8,353,695</b>	<b>6,402,240</b>	<b>8,567,587</b>	<b>8,567,587</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>WATER SUMMARY</b>								
ADMINISTRATION	0	0	610	114,814	114,814	92,371	144,903	144,903
SOURCE OF WATER	1,150,591	1,358,396	1,102,295	1,200,000	1,200,000	565,710	950,000	950,000
TRANSMISSION & DISTRIBUTION	193,260	299,348	324,172	273,421	275,150	159,645	273,221	273,221
EMPLOYEE BENEFITS	48,470	54,242	58,686	98,594	101,594	12,552	113,326	113,326
INTERFUND TRANSFERS	380,000	500,000	979,700	550,000	550,000	0	550,000	550,000
<b>TOTAL WATER FUND</b>	<b>1,772,321</b>	<b>2,211,986</b>	<b>2,465,463</b>	<b>2,236,829</b>	<b>2,241,558</b>	<b>830,279</b>	<b>2,031,450</b>	<b>2,031,450</b>



	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>WATER FUND</b>								
<b>ADMINISTRATION</b>								
W8310.100 Personnel Services	0	0	610	114,814	114,814	92,371	144,903	144,903
W8310.200 Equipment	0	0	0	0	0	0	0	0
W8310.400 Contractual Exp.	0	0	0	0	0	0	0	0
<b>TOTAL WATER OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>610</b>	<b>114,814</b>	<b>114,814</b>	<b>92,371</b>	<b>144,903</b>	<b>144,903</b>
Contr. Exp. Detail								
.460 Other expenditures	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

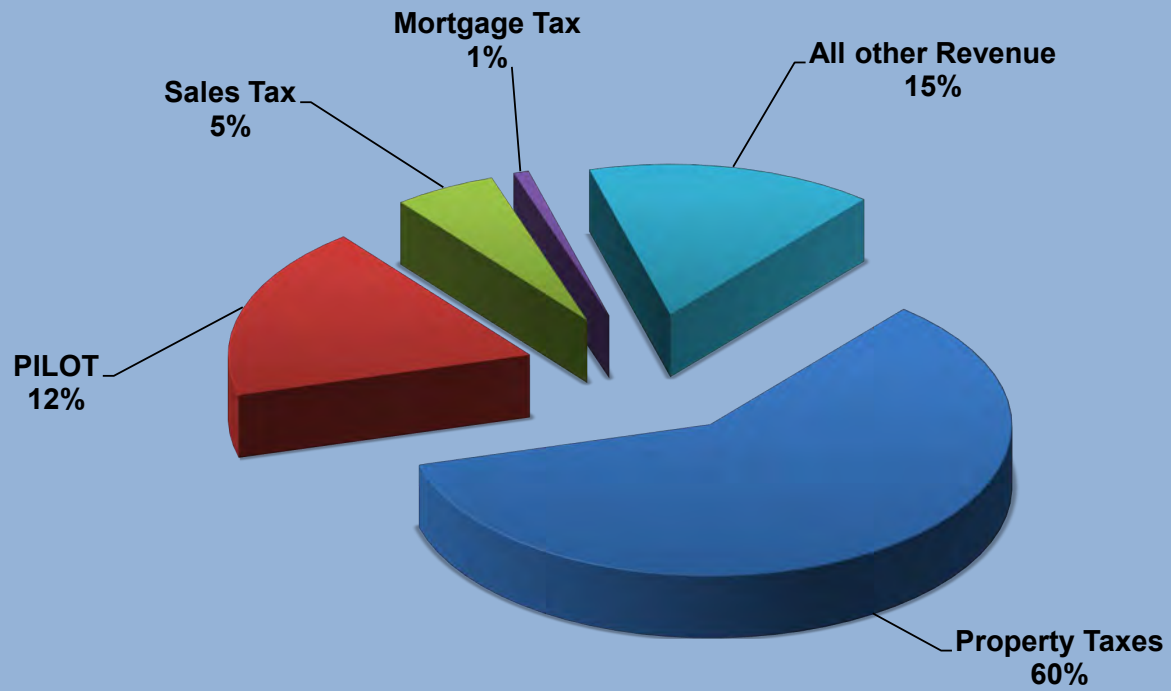
	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>WATER OPERATIONS (cont.)</b>								
<b>SOURCE OF WATER</b>								
W8320.400 Contractual Exp.	1,150,591	1,358,396	1,102,295	1,200,000	1,200,000	565,710	950,000	950,000
<b>TOTAL SOURCE OF WATER</b>	<b>1,150,591</b>	<b>1,358,396</b>	<b>1,102,295</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>565,710</b>	<b>950,000</b>	<b>950,000</b>
<b>Contr. Exp. Detail</b>								
.460 Other expenditures	1,150,591	1,358,396	1,102,295	1,200,000	1,200,000	565,710	950,000	950,000
<b>Total</b>	<b>1,150,591</b>	<b>1,358,396</b>	<b>1,102,295</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>565,710</b>	<b>950,000</b>	<b>950,000</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>								
W8340.100 Personnel Services	85,957	82,923	78,874	101,646	101,646	68,378	101,646	101,646
W8340.101 Overtime	2,824	3,259	3,186	3,600	8,600	7,651	3,600	3,600
W8340.104 Longevity	700	700	700	700	700	500	500	500
W8340.200 Equipment	1,444	35,106	0	7,500	7,500	3,809	7,500	7,500
W8340.400 Contractual Exp.	102,335	177,360	241,412	159,975	156,704	79,307	159,975	159,975
<b>TOTAL WATER OPERATIONS</b>	<b>193,260</b>	<b>299,348</b>	<b>324,172</b>	<b>273,421</b>	<b>275,150</b>	<b>159,645</b>	<b>273,221</b>	<b>273,221</b>
<b>Contr. Exp. Detail</b>								
.430 Uniforms	0	0	0	475	475	0	475	475
.440 Supplies	1,811	615	1,699	4,500	9,229	7,381	4,500	4,500
.460 Other expenditures	23,066	31,590	65,507	15,000	35,000	28,398	15,000	15,000
.480 Repairs	77,458	145,154	174,206	140,000	112,000	43,528	140,000	140,000
<b>Total</b>	<b>102,335</b>	<b>177,360</b>	<b>241,412</b>	<b>159,975</b>	<b>156,704</b>	<b>79,307</b>	<b>159,975</b>	<b>159,975</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>EMPLOYEE BENEFITS</b>								
W9030.801 Employee Retirement	12,795	15,820	19,351	41,586	41,586	0	52,097	52,097
W9030.802 SS/Med	6,665	6,460	6,190	11,756	14,756	12,552	11,858	11,858
W9040.803 Workers Comp.	0	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.	29,010	31,961	33,145	38,540	38,540	0	42,240	42,240
W9061.808 Eye Glasses	0	0	0	900	900	0	900	900
W9062.806 Dental Ins.	0	0	0	4,400	4,400	0	4,813	4,813
W9089.809 MTA Tax	0	0	0	772	772	0	778	778
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>48,470</b>	<b>54,242</b>	<b>58,686</b>	<b>98,594</b>	<b>101,594</b>	<b>12,552</b>	<b>113,326</b>	<b>113,326</b>
<b>INTERFUND TRANSFERS</b>								
<b>OTHER FUNDS</b>								
W9901.900 Transfer to other funds	380,000	500,000	979,700	550,000	550,000	0	550,000	550,000
<b>TOTAL INTERFUND TRANSFERS</b>	<b>380,000</b>	<b>500,000</b>	<b>979,700</b>	<b>550,000</b>	<b>550,000</b>	<b>0</b>	<b>550,000</b>	<b>550,000</b>
<b>TOTAL WATER FUND</b>	<b>1,772,321</b>	<b>2,211,986</b>	<b>2,465,463</b>	<b>2,236,829</b>	<b>2,241,558</b>	<b>830,279</b>	<b>2,031,450</b>	<b>2,031,450</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Expended thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>DEBT SERVICE</b>								
V9710.600 Debt Principal	280,954	296,339	298,640	400,160	404,360	400,151	235,000	235,000
V9710.700 Debt Interest	500	2,625	3,640	0	0	0	165,160	165,160
<b>TOTAL DEBT SERVICE</b>	<b>281,454</b>	<b>298,964</b>	<b>302,280</b>	<b>400,160</b>	<b>404,360</b>	<b>400,151</b>	<b>400,160</b>	<b>400,160</b>
<b>TOTAL DEBT SERVICE FUND</b>	<b>281,454</b>	<b>298,964</b>	<b>302,280</b>	<b>400,160</b>	<b>404,360</b>	<b>400,151</b>	<b>400,160</b>	<b>400,160</b>

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## 2026/2027 DISTRIBUTION OF REVENUES



REVENUES		Actual	Actual	Actual	Adopted	Budget as	Actual	Department	Tentative
GENERAL FUND REVENUES		2022/2023	2023/2024	2024/2025	Budget	Amended	Received	Requests	Budget
					2025/2026	2025/2026	thru 3/5/2026	2026/2027	2026/2027
<b>REAL PROPERTY TAXES</b>									
A1001	Real Property Taxes	4,325,107	4,430,567	4,673,599	4,863,184	4,863,184	4,864,168	5,104,805	5,104,805
<b>TOTAL REAL PROPERTY TAXES</b>		<b>4,325,107</b>	<b>4,430,567</b>	<b>4,673,599</b>	<b>4,863,184</b>	<b>4,863,184</b>	<b>4,864,168</b>	<b>5,104,805</b>	<b>5,104,805</b>
<b>OTHER TAX ITEMS</b>									
A1081	In Lieu of Taxes	1,200,000	1,100,000	1,000,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
A1090	Interest and Penalty	13,098	28,902	30,547	15,000	15,000	22,861	15,000	15,000
<b>TOTAL OTHER TAX ITEMS</b>		<b>1,213,098</b>	<b>1,128,902</b>	<b>1,030,547</b>	<b>1,615,000</b>	<b>1,615,000</b>	<b>1,622,861</b>	<b>1,615,000</b>	<b>1,615,000</b>
<b>NON PROPERTY TAX ITEMS</b>									
A1120	Sales Tax Distribution	594,336	618,175	778,742	470,000	470,000	490,068	470,000	470,000
A1130	Util. Gross Rec. Tax	115,464	105,840	158,540	110,000	110,000	103,496	115,000	115,000
A1170	Franchise Fees	24,260	22,210	21,876	23,000	23,000	14,031	23,000	23,000
<b>TOTAL NON PROPERTY TAX ITEMS</b>		<b>734,060</b>	<b>746,225</b>	<b>959,158</b>	<b>603,000</b>	<b>603,000</b>	<b>607,595</b>	<b>608,000</b>	<b>608,000</b>
<b>DEPARTMENTAL INCOME</b>									
A1230	Clerk-Treasurer Fees	3,310	520	7,540	500	500	4,740	2,000	2,000
A1235	Tax Adv. Charges	0	0	0	0	0	0	0	0
A1255	Clerk fees	4,650	4,675	4,200	4,000	4,000	2,700	4,000	4,000
A1289	Engineering/Planning fees	0	0	0	0	0	0	0	0
A1299	Holtec Agreement	200,000	314,000	428,140	0	0	0	0	0
A1520	Police Dept. Fees	305	480	290	300	300	165	300	300
A1540	Fire Insp. Fees	0	0	0	0	0	0	0	0
A1588	Traffic Control	0	0	0	0	0	0	0	0
A1710	Public Works Fees	0	0	0	0	0	0	0	0
A1750	Bus Operation	116	65	15	200	200	20	200	200
A1972	Programs for the Aging	0	0	0	0	0	21,023	21,000	21,000
A2001	Recreation Fees-Day camp	115,508	148,594	153,056	125,000	125,000	34,575	145,000	145,000
A2002	Recreation Fees-After camp	6,700	14,305	14,385	10,000	10,000	7,090	14,000	14,000
A2025	Pool Fees	8,289	6,300	7,410	5,000	5,000	6,142	6,500	6,500
A2026	Senior Activities	100	2,641	1,439	1,500	1,500	0	1,500	1,500
A2089	Recreation Fees-other	4,071	17,809	24,285	18,000	18,000	2,425	18,000	18,000
A2110	ZBA Fees	0	1,450	1,500	1,500	1,500	0	1,000	1,000
A2115	Planning Board Fees	850	1,800	1,200	1,500	1,500	300	1,000	1,000

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Received thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
(con't)								
A2122 Sewer service charges	0	0	0	0	0	0	0	0
A2189 Sewer service charge flow	232,469	324,424	578,581	190,000	190,000	260,486	230,000	230,000
A2194 Inspection fees	0	0	0	0	0	0	0	0
<b>TOTAL DEPARTMENTAL INCOME</b>	<b>576,368</b>	<b>837,063</b>	<b>1,222,042</b>	<b>357,500</b>	<b>357,500</b>	<b>339,666</b>	<b>444,500</b>	<b>444,500</b>
<b>INTERGOVERNMENTAL CHARGES</b>								
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	25,507	17,512	34,948	20,000	20,000	0	30,000	30,000
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>	<b>25,507</b>	<b>17,512</b>	<b>34,948</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>
<b>USE OF MONEY AND PROPERTY</b>								
A2401 Interest Earnings	169,805	429,319	495,801	100,000	100,000	173,860	150,000	150,000
A2501 License	0	0	0	0	0	0	0	0
<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>169,805</b>	<b>429,319</b>	<b>495,801</b>	<b>100,000</b>	<b>100,000</b>	<b>173,860</b>	<b>150,000</b>	<b>150,000</b>
<b>LICENSES AND PERMITS</b>								
A2544 Dog licenses	336	150	120	0	0	0	0	0
A2555 Building permits	79,617	61,347	710,404	120,000	120,000	56,672	100,000	100,000
A2590 Sale of Permits	3,010	4,356	3,438	3,000	3,000	1,576	3,000	3,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>82,963</b>	<b>65,853</b>	<b>713,962</b>	<b>123,000</b>	<b>123,000</b>	<b>58,248</b>	<b>103,000</b>	<b>103,000</b>
<b>FINES AND FORFEITURES</b>								
A2610 Bails & Fines	101,267	47,498	40,062	50,000	50,000	38,187	45,000	45,000
A2620 Forfeiture of deposits	0	0	0	0	0	0	0	0
<b>TOTAL FINES AND FORFEITURES</b>	<b>101,267</b>	<b>47,498</b>	<b>40,062</b>	<b>50,000</b>	<b>50,000</b>	<b>38,187</b>	<b>45,000</b>	<b>45,000</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Received thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027	
<b>SALES AND OTHER COMP FOR LOSSES</b>									
A2650	Sale of surplus Eq.	2,376	1,995	2,344	0	0	116	0	0
A2660	Sale of Real Property	0	19,400	-19,400	0	0	0	0	0
A2665	Sale of Equipment	0	0	158,998	0	0	7,545	0	0
A2680	Insurance Recovery	1,847	23,870	26,498	10,000	10,000	11,221	15,000	15,000
A2690	Other Comp for Loss	0	0	0	0	0	0	0	0
<b>TOTAL SALES AND OTHER COMP FOR LOSSES</b>		<b>4,223</b>	<b>45,266</b>	<b>168,440</b>	<b>10,000</b>	<b>10,000</b>	<b>18,882</b>	<b>15,000</b>	<b>15,000</b>
<b>MISCELLANEOUS</b>									
A2701	Refund Prior Year Exp.	20,736	1,972	0	0	0	0	0	0
A2705	Gifts & Contribution	0	0	0	0	0	0	0	0
A2710	Premium on obligations	0	0	0	0	0	0	0	0
A2770	Other Income	24,710	82,666	8,592	15,000	15,000	10,489	15,000	15,000
<b>TOTAL MISCELLANEOUS</b>		<b>45,446</b>	<b>84,638</b>	<b>8,592</b>	<b>15,000</b>	<b>15,000</b>	<b>10,489</b>	<b>15,000</b>	<b>15,000</b>
<b>STATE AID</b>									
A3001	Revenue Sharing	17,867	17,867	17,867	17,000	17,000	17,867	17,867	17,867
A3005	Mortgage Tax	53,330	42,200	69,143	70,000	70,000	46,037	70,000	70,000
A3060	Records Management	0	0	0	0	0	0	0	0
A3088	Cessation grant	1,095,303	998,831	882,359	465,887	465,887	465,887	349,415	349,415
A3089	Other Govern. aid	0	0	1,250	0	0	1,250	0	0
A3389	Other Public Safety	6,000	0	0	0	0	0	0	0
A3501	Consolidated H'way	0	0	0	0	0	0	0	0
A3897	State Aid Cap.	202,994	0	0	0	0	0	0	0
<b>TOTAL STATE AID</b>		<b>1,375,494</b>	<b>1,058,898</b>	<b>970,619</b>	<b>552,887</b>	<b>552,887</b>	<b>531,041</b>	<b>437,282</b>	<b>437,282</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Received thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>FEDERAL AID</b>								
A4097 Federal - Aid Capital Projects	0	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
<b>TOTAL FEDERAL AID</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS IN</b>								
A5031 Water Fund	11,903	0	0	0	0	0	0	0
A5710 Serial Bonds	0	0	0					
<b>TOTAL TRANSFERS IN</b>	<b>11,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL REVENUES</b>	<b>8,665,241</b>	<b>8,891,740</b>	<b>10,317,769</b>	<b>8,309,571</b>	<b>8,309,571</b>	<b>8,264,996</b>	<b>8,567,587</b>	<b>8,567,587</b>
<b>APPROPRIATED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>8,665,241</b>	<b>8,891,740</b>	<b>10,317,769</b>	<b>8,309,571</b>	<b>8,309,571</b>	<b>8,264,996</b>	<b>8,567,587</b>	<b>8,567,587</b>

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Adopted Budget 2025/2026	Budget as Amended 2025/2026	Actual Received thru 3/5/2026	Department Requests 2026/2027	Tentative Budget 2026/2027
<b>WATER FUND REVENUES AND OTHER SOURCES</b>								
<b>DEPARTMENTAL INCOME</b>								
W2140 Metered water sales	2,458,269	2,740,847	2,485,557	2,158,829	2,158,829	1,186,774	1,945,450	1,945,450
W2144 Water sales	1,500	750	1,000	3,000	3,000	750	1,000	1,000
W2148 Interest/Pen.	29,434	7,361	6,743	25,000	25,000	32,280	25,000	25,000
<b>TOTAL DEPARTMENTAL INCOME</b>	<b>2,489,203</b>	<b>2,748,958</b>	<b>2,493,300</b>	<b>2,186,829</b>	<b>2,186,829</b>	<b>1,219,804</b>	<b>1,971,450</b>	<b>1,971,450</b>
<b>USE OF MONEY AND PROPERTY</b>								
W2401 Interest Earnings	34,811	110,027	128,549	50,000	50,000	74,733	60,000	60,000
<b>TOTAL USE OF MONEY AND PROPERTY</b>	<b>34,811</b>	<b>110,027</b>	<b>128,549</b>	<b>50,000</b>	<b>50,000</b>	<b>74,733</b>	<b>60,000</b>	<b>60,000</b>
<b>MISCELLANEOUS</b>								
W2770 Other Income	13,526	60,336	28,619	0	0	26	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>13,526</b>	<b>60,336</b>	<b>28,619</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>0</b>	<b>0</b>
<b>TOTAL WATER REVENUES</b>	<b>2,537,540</b>	<b>2,919,321</b>	<b>2,650,468</b>	<b>2,236,829</b>	<b>2,236,829</b>	<b>1,294,564</b>	<b>2,031,450</b>	<b>2,031,450</b>
<b>APPROPRIATED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL WATER FUND REVENUES</b>	<b>2,537,540</b>	<b>2,919,321</b>	<b>2,650,468</b>	<b>2,236,829</b>	<b>2,236,829</b>	<b>1,294,564</b>	<b>2,031,450</b>	<b>2,031,450</b>

	Actual	Actual	Actual	Adopted	Budget as	Actual	Department	Tentative
	2022/2023	2023/2024	2024/2025	Budget	Amended	Received	Requests	Budget
	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	thru 3/5/2026	2026/2027	2026/2027
<b>DEBT SERVICE FUND REVENUE AND OTHER SOURCES</b>								
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	281,454	298,964	302,280	400,160	404,360	400,151	400,160	400,160
V5999 Approp. Fund Balance	0	0	0	0	0	0	0	0
<b>TOTAL DEBT SERVICE FUND REVENUE AND OTHER SOURCES</b>	<b>281,454</b>	<b>298,964</b>	<b>302,280</b>	<b>400,160</b>	<b>404,360</b>	<b>400,151</b>	<b>400,160</b>	<b>400,160</b>

## 2026-2027 SALARY SCHEDULE

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

<b>JUSTICE COURT</b>				
A1110.100			\$18,925	
Village Justice	1	\$12,450		\$12,450
Acting Justice	1	\$6,475		\$6,475
A1110.100			\$20,000	
Court Clerk	1	\$20,000		\$20,000
A1110.100			\$0	
Clerical as needed				\$0
A1110.101			\$0	
Overtime		\$0		\$0
A1110.104			\$0	
Longevity		\$0		\$0
<b>TOTAL A1110.1</b>			<b>\$38,925</b>	<b>\$38,925</b>

<b>MAYOR</b>				
A1210.100			\$7,500	
Mayor	1	\$7,500		\$7,500
<b>TOTAL A1210.1</b>		<b>\$7,500</b>	<b>\$7,500</b>	<b>\$7,500</b>

<b>ADMINISTRATOR</b>				
A1230.101			\$59,750	
Administrator	1	\$59,750		\$59,750
Medical Buy out		\$0		\$0
A1230.104			\$0	
Longevity		\$0		\$0
<b>TOTAL A1230.1</b>			<b>\$59,750</b>	<b>\$59,750</b>

## 2026-2027 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
<b>TREASURER</b>				
<b>A1325.100</b>			<b>\$111,468</b>	
Village Treasurer	45%	\$48,600		\$48,600
Deputy Treasurer	35%	\$33,250		\$33,250
Office Assistant	40%	\$29,618		\$29,618
<b>A1325.102</b>			<b>\$18,000</b>	
Part time		\$18,000		\$18,000
Overtime				
<b>A1325.104</b>			<b>\$2,000</b>	
Longevity		\$2,000		\$2,000
<b>TOTAL A1325.1</b>			<b>\$131,468</b>	<b>\$131,468</b>

<b>CLERK</b>				
<b>A1410.100</b>			<b>\$41,500</b>	
Village Clerk		\$22,000		\$22,000
Deputy Treasurer		\$9,500		\$9,500
Deputy Village Clerk		\$10,000		\$10,000
<b>TOTAL A1410.1</b>			<b>\$41,500</b>	<b>\$41,500</b>

<b>LEGAL</b>				
<b>A1420.100</b>			<b>\$110,000</b>	
Village Attorney	1	\$110,000		\$110,000
Prosecutor	1	\$0		\$0
<b>TOTAL A1420.1</b>			<b>\$110,000</b>	<b>\$110,000</b>

<b>ELECTIONS</b>				
<b>A1450.102</b>				
Inspectors & Poll Clerks			\$0	\$0
<b>TOTAL A1450.1</b>			<b>\$0</b>	<b>\$0</b>

## 2026-2027 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
<b>RECORDS MANAGEMENT</b>				
A1460.102			\$0	
Clerical as needed				\$0
<b>TOTAL A1460.1</b>			<b>\$0</b>	<b>\$0</b>
<b>PUBLIC BUILDINGS</b>				
A1620.102				
Part-time	1	\$20,000	\$20,000	\$20,000
A1620.101			\$3,000	
Overtime		\$3,000		\$3,000
<b>TOTAL A1620.1</b>			<b>\$23,000</b>	<b>\$23,000</b>
<b>CENTRAL GARAGE</b>				
A1640.100			\$29,000	
Mechanic	1	\$29,000		\$29,000
A1640.101			\$0	
Overtime		\$0		\$0
A1640.104			\$0	
Longevity		\$0		\$0
<b>TOTAL A1640.1</b>			<b>\$29,000</b>	<b>\$29,000</b>
<b>TOTAL GENERAL GOVERNMENT SUPPORT</b>				<b>\$465,143</b>

## 2026-2027 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
<b>POLICE DEPARTMENT</b>				
<b>A3120.100</b>			<b>\$871,655</b>	
Chief	1.00	\$170,449		\$170,449
Sergeant	1.00	\$147,387		\$147,387
Detective	1.00	\$141,547		\$141,547
Patrolman 4th year	3.00	\$137,424		\$412,272
Patrolman 3rd year	0.00	\$0		\$0
Patrolman 1st year	0.00	\$0		\$0
<b>A3120.101</b>			<b>\$114,000</b>	
Overtime		\$114,000		\$114,000
<b>A3120.104</b>			<b>\$6,325</b>	
Longevity		\$6,325		\$6,325
<b>A3120.105</b>			<b>\$53,640</b>	
Holiday pay		\$53,640		\$53,640
<b>A3120.107</b>			<b>\$6,750</b>	
Shift Diff.		\$6,750		\$6,750
<b>TOTAL A3120.1</b>			<b>\$1,052,370</b>	<b>\$1,052,370</b>
<b>SAFETY INSPECTION</b>				
<b>A3620.100</b>			<b>\$192,547</b>	
Building Insp. & Asst. Insp.	1FT/1PT	\$181,440		\$181,440
Office Assistant	15%	\$11,107		\$11,107
<b>A3620.102</b>			<b>\$14,000</b>	
Part Time		\$14,000		\$14,000
<b>A3620.104</b>			<b>\$500</b>	
Longevity		\$500		\$500
<b>TOTAL A3620.1</b>			<b>\$207,047</b>	<b>\$207,047</b>
<b>TOTAL PUBLIC SAFETY</b>				<b>\$1,259,417</b>

## 2026-2027 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
<b>STREET ADMINISTRATION</b>				
A5010.100			\$77,225	
General Foreman	1	\$77,225		\$77,225
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
<b>TOTAL A5010.1</b>			<b>\$98,425</b>	<b>\$98,425</b>

<b>STREET MAINTENANCE</b>				
A5110.100			\$185,020	
Motor Equip. Operator	10%	\$11,520		\$11,520
Motor Equip. Operator	60%	\$45,000		\$45,000
Laborer/Auto Mechanic	60%	\$43,500		\$43,500
Laborer	60%	\$30,000		\$30,000
Laborer	100%	\$55,000		\$55,000
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
<b>TOTAL A5110.1</b>			<b>\$229,520</b>	<b>\$229,520</b>

<b>SNOW REMOVAL</b>				
A5142.103			\$35,000	
Overtime		\$35,000		\$35,000
<b>TOTAL A5142.1</b>			<b>\$35,000</b>	<b>\$35,000</b>

## 2026-2027 SALARY SCHEDULE

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

<b>TOTAL TRANSPORTATION</b>	<b>\$362,945</b>
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<b>PARKS MAINTENANCE</b>				
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
<b>TOTAL A7110.1</b>			<b>\$21,000</b>	<b>\$21,000</b>

<b>RECREATION</b>				
A7140.100			\$25,500	
Supt. of Recreation, P/T	1	\$25,500		\$25,500
<b>TOTAL A7140.1</b>			<b>\$25,500</b>	<b>\$25,500</b>

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

## 2026-2027 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
<b>ADULT RECREATION</b>				
A7620.100			\$16,000	
Coordinator		\$16,000		\$16,000
<b>TOTAL A7620.1</b>			<b>\$16,000</b>	<b>\$16,000</b>
<b>SUMMER CAMP</b>				
A7989.100			\$105,000	
Director/Counselors		\$105,000		\$105,000
<b>TOTAL A7989.1</b>			<b>\$105,000</b>	<b>\$105,000</b>
<b>TOTAL PARKS AND RECREATION</b>				<b>\$237,500</b>
<b>ZONING BOARD</b>				
A8010.100			\$10,200	
Board Members	5	\$10,200		\$10,200
A8010.102			\$1,500	
Clerical/Minutes	1	\$1,500		\$1,500
<b>TOTAL A8010.1</b>			<b>\$11,700</b>	<b>\$11,700</b>
<b>PLANNING BOARD</b>				
A8020.100			\$11,200	
Board Members	5	\$11,200		\$11,200
A8020.102			\$2,000	
Clerical/Minutes	1	\$2,000		\$2,000
<b>TOTAL A8020.1</b>			<b>\$13,200</b>	<b>\$13,200</b>
<b>WASTEWATER COLLECTING SYSTEM</b>				
A8120.100			\$97,450	
Administration		\$55,780		\$55,780
General Foreman	10%	\$12,871		\$12,871
Motor Equip. Operator	25%	\$28,800		\$28,800
A8120.101				
Overtime		0	\$0	\$0
<b>TOTAL A8120.1</b>			<b>\$97,450</b>	<b>\$97,450</b>

## 2026-2027 SALARY SCHEDULE

Department/Line Item	Positions	Compensation	Line Item Total	Annual Appropriation
<b>WASTEWATER TREATMENT AND DISPOSAL</b>				
<b>A8130.100</b>			<b>\$188,005</b>	
Administration		\$58,735		\$58,735
General Foreman	10%	\$12,871		\$12,871
Motor Equip. Operator	75%	\$86,399		\$86,399
Motor Equip. Operator	40%	\$30,000		\$30,000
<b>A8130.101</b>			<b>\$60,000</b>	
Overtime		60,000		\$60,000
<b>A8130.103</b>			<b>\$6,000</b>	
Summer help		6,000		\$6,000
<b>A8130.104</b>			<b>\$1,300</b>	
Longevity		1,300		\$1,300
<b>TOTAL A8130.1</b>			<b>\$255,305</b>	<b>\$255,305</b>

<b>SANITATION</b>				
<b>A8160.100</b>			<b>\$210,199</b>	
Motor Equip. Operator	1	\$115,199		\$115,199
Laborer	1	\$47,500		\$47,500
Laborer	1	\$47,500		\$47,500
<b>A8160.101</b>			<b>\$2,500</b>	
Overtime		\$2,500		\$2,500
<b>A8160.104</b>			<b>\$1,300</b>	
Longevity		\$1,300		\$1,300
<b>TOTAL A8160.1</b>			<b>\$213,999</b>	<b>\$213,999</b>

<b>STREET CLEANING</b>				
<b>A8170.100</b>			<b>\$0</b>	
Motor Equip. Operator	0	\$0		\$0
<b>A8170.101</b>			<b>\$0</b>	
Overtime		\$0		\$0
<b>A8170.104</b>			<b>\$0</b>	
Longevity		\$0		\$0
<b>TOTAL A8170.1</b>			<b>\$0</b>	<b>\$0</b>

## 2026-2027 SALARY SCHEDULE

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

<b>TOTAL HOME AND COMMUNITY SERVICES</b>	<b>\$591,654</b>
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<b>TOTAL PERSONNEL SERVICES - GENERAL FUND</b>	<b>\$2,916,658</b>
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<b>WATER FUND</b>				
<b>Water Administration 8310</b>				
Administration		\$119,161	\$144,903	\$119,161
General Foreman	20%	\$25,742		\$25,742
<b>W8310.100</b>			<b>\$144,903</b>	<b>\$144,903</b>
<b>TOTAL W8310.1</b>			<b>\$144,903</b>	<b>\$144,903</b>

<b>Water Transmission &amp; Distribution</b>				
<b>W8340.100</b>				
Motor Equip. Operator	90%	\$101,646	\$101,646	\$101,646
<b>W8340.103</b>			<b>\$3,600</b>	<b>\$3,600</b>
Overtime		\$3,600		
<b>W8340.104</b>			<b>\$500</b>	<b>\$500</b>
Longevity		\$500		
<b>TOTAL W8340.1</b>			<b>\$105,746</b>	<b>\$105,746</b>

<b>TOTAL PERSONNEL SERVICES - WATER FUND</b>	<b>\$250,649</b>
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