# Town of Ulysses
# 2027
# Adopted Budget

***Adopted by the Ulysses Town Board on 10/27/2026***

**Ulysses Town Board**
Michael Boggs
Richard Goldman
Steven Manley
Katelin Olson, Town Supervisor
Elizabeth Weatherby, Deputy Supervisor

*Prepared for Town Board*
Blixy Taetzsch
Budget Officer

Certified by Town Clerk Carissa Parlato

Carissa M Parlato on 10/29/26

townofulyssesny.gov

# 2027 Adopted Ulysses Budget Summary

| Fund | Fund Code | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | $ Change from 2026 Budget | % Change from 2026 Budget |
|---|---|---|---|---|---|---|
| **Appropriations + Reserve Additions** | | | | | | |
| General | A | 1,382,427 | 1,348,658 | 1,481,159 | 132,501 | 9.8% |
| Highway | DA | 497,674 | 552,115 | 578,149 | 26,034 | 4.7% |
| General Part-Town | B | 351,978 | 459,681 | 443,841 | (15,840) | -3.4% |
| Highway Part-Town | DB | 449,689 | 749,910 | 598,655 | (151,255) | -20.2% |
| Fire | SF | 263,315 | 287,461 | 319,480 | 32,019 | 11.1% |
| Emergency Medical | SM | 487,854 | 531,306 | 602,572 | 71,266 | 13.4% |
| Water District 1 | SW1 | 26,039 | 23,000 | 38,000 | 15,000 | 65.2% |
| Water District 2 | SW2 | 741 | 500 | 500 | - | 0.0% |
| Water District 3 | SW3 | 191,338 | 283,351 | 295,430 | 12,079 | 4.3% |
| Water District 4 | SW4 | 1,272 | 1,215 | 1,215 | - | 0.0% |
| **Appropriations - total** | | 3,652,328 | 4,237,197 | **4,359,001** | 121,804 | 2.9% |
| | | | | | | |
| **Revenues excluding property tax + Fund Balance & Reserve Appropriations** | | | | | | |
| General | A | 917,718 | 818,476 | 935,246 | 116,770 | 14.3% |
| Highway | DA | 204,987 | 221,000 | 236,000 | 15,000 | 6.8% |
| General Part-Town | B | 379,724 | 459,681 | 443,841 | (15,840) | -3.4% |
| Highway Part-Town | DB | 482,281 | 749,910 | 598,655 | (151,255) | -20.2% |
| Fire Protection | SF | *always 0* | *always 0* | *always 0* | - | n/a |
| Emergency Medical | SM | 133,348 | 81,000 | 92,500 | 11,500 | 14.2% |
| Water District 1 | SW1 | 26,527 | 20,000 | 35,000 | 15,000 | 75.0% |
| Water District 2 | SW2 | 807 | 500 | 500 | - | 0.0% |
| Water District 3 | SW3 | 140,471 | 142,350 | 151,395 | 9,045 | 6.4% |
| Water District 4 | SW4 | 680 | 500 | 500 | - | 0.0% |
| *Subtotal Rev-excludes property tax* | | 2,286,544 | 2,493,417 | **2,493,637** | 220 | 0.0% |
| | | | | | | |
| **Revenue - property tax** | | | | | | |
| General | A | 551,009 | 530,182 | 545,913 | 15,731 | 3.0% |
| General Highway | DA | 318,140 | 331,115 | 342,149 | 11,034 | 3.3% |
| Fire Protection | SF | 263,315 | 287,461 | 319,480 | 32,019 | 11.1% |
| General Part-Town | B | *always 0* | *always 0* | *always 0* | - | n/a |
| Highway Part-Town | DB | *always 0* | *always 0* | *always 0* | - | n/a |
| Emergency Medical | SM | 417,854 | 450,306 | 510,072 | 59,766 | 13.3% |
| Water District 1 | SW1 | 3,000 | 3,000 | 3,000 | - | 0.0% |
| Water District 2 | SW2 | *always 0* | *always 0* | *always 0* | - | n/a |
| Water District 3 | SW3 | 136,840 | 141,001 | 144,035 | 3,034 | 2.2% |
| Water District 4 | SW4 | 736 | 715 | 715 | - | 0.0% |
| *Subtotal- property tax* | | 1,690,894 | 1,743,780 | 1,865,364 | 121,584 | 7.0% |
| **Revenue - total** | | 3,977,438 | 4,237,197 | **4,359,001** | 121,804 | 2.9% |

## Ulysses Budget 2027

### Tax Rate Schedule: Adopted Budget

| Fund | Appropriations | Less Estimated Revenues | Fund Balance & Reserves | Amount to be Raised by Taxes | Total of all Revenues | 2027 Taxable Assessed Value | 2027 Implied Tax Rate $ Per Thousand | 2026 Implied Tax Rate $ Per Thousand | 2025 Implied Tax Rate $ Per Thousand | 2024 Implied Tax Rate $ Per Thousand | 2023 Implied Tax Rate $ Per Thousand | 2027 Tax Rate: % Change from 2026 | *2027 Levy* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **GENERAL & HIGHWAY** | | | | | | | | | | | | | |
| A General | **1,480,724** | 714,746 | 220,500 | 545,478 | **1,480,724** | **801,123,601** | **0.6809** | 0.6619 | 0.7034 | 0.6961 | 0.7139 | **2.87%** | *545,478* |
| A Lighting | **435** | - | - | 435 | **435** | | | | | | | | *435* |
| DA Highway | **578,149** | 160,000 | 76,000 | 342,149 | **578,149** | **801,123,601** | **0.4271** | 0.4137 | 0.4064 | 0.4716 | 0.4943 | **3.24%** | *342,149* |
| B General Part-Town | **443,841** | 334,500 | 109,341 | - | **443,841** | | | | | | | | |
| DB Highway Part-Town | **598,655** | 578,000 | 20,655 | - | **598,655** | | | | | | | | |
| **Total -Town** | **3,101,804** | 1,787,246 | 426,496 | 888,062 | **3,101,804** | | **1.1080** | 1.0756 | 1.1098 | 1.1677 | 1.2082 | **3.01%** | *888,062* |
| | | | | | | | | | | | | | |
| **FIRE/EMERGENCY MEDICAL** | | | | | | | | | | | | | |
| SF Fire District | **319,480** | - | - | 319,480 | **319,480** | **613,966,665** | **0.5204** | 0.4715 | 0.4411 | 0.4847 | 0.4925 | 10.36% | *319,480* |
| SM Ambulance District | **602,572** | 92,500 | - | 510,072 | **602,572** | **613,966,665** | **0.8308** | 0.7386 | 0.7000 | 0.6539 | 0.7664 | 12.48% | *510,072* |
| **Total - Fire/EMS** | **922,052** | 92,500 | - | 829,552 | **922,052** | | **1.3511** | 1.2101 | 1.1411 | 1.1386 | 1.2589 | **11.65%** | *829,552* |
| | | | | | | | | | | | | | |
| **AL A,B,DA, DB, Fire/EMS** | **4,023,856** | 1,879,746 | 426,496 | 1,717,614 | **4,023,856** | | **2.4591** | 2.2857 | 2.2509 | 2.3063 | 2.4671 | **7.59%** | *1,717,614* |
| | | | | | | | | | | | | | |
| **WATER DISTRICT TAXES** | | | | | | **Units** | **2027 tax $/Unit** | **2026 tax $/Unit** | **2025 tax $/Unit** | **2024 tax $/Unit** | **2023 tax $/Unit** | | |
| SW Water District 1 | **38,000** | 35,000 | - | 3,000 | **38,000** | 100 | $ 30.00 | $ 30.00 | $ 30.00 | $ 30.00 | $ 30.00 | | 3,000 |
| SW Water District 2 | **500** | 500 | - | - | **500** | - | $ - | $ - | $ - | $ - | $ - | | - |
| SW Water District 3 | **295,430** | 151,395 | - | 144,035 | **295,430** | 386.7 | $ 372.47 | $ 364.91 | $ 356.35 | $ 616.06 | $ 636.02 | | 144,035 |
| SW Water District 4 | **1,215** | 500 | - | 715 | **1,215** | 3 | $ 238.33 | $ 238.33 | $ 245.33 | $ 238.33 | $ 221.33 | | 715 |
| | **335,145** | **187,395** | **-** | **147,750** | **335,145** | | | | | | | | 147,750 |

| | | | | | | '25 Total Levy | '26 Total Levy | '27 Total Levy |
|---|---|---|---|---|---|---|---|---|
| **TOTAL - all** | 4,359,001 | **2,067,141** | **426,496** | **1,865,364** | 4,359,001 | **1,690,894** | **1,743,780** | **1,865,364** |

**tax levy increase ('26 to '27) in dollars --->** $ 121,584 **6.97%**

| TAX RATES | 2027 | 2026 | % Change |
|---|---|---|---|
| General Townwide | **1.1080** | 1.0756 | 3.01% |
| Fire & EMS | **1.3511** | 1.2101 | 11.65% |
| | | | |
| Total Town Tax Rate | **2.4591** | 2.2857 | 7.59% |

| % of Tax Levy | | |
|---|---|---|
| A | 29.24% | |
| A LD | 0.02% | |
| DA | 18.34% | |
| SF | 17.13% | Fire & EMS Combined |
| SM | 27.34% | 44.47% |
| WD1 | 0.16% | |
| WD3 | 7.72% | |
| WD4 | 0.04% | |
| | 100.00% | |

| | |
|---|---|
| 2027 tax levy cap | $ 1,809,665 |
| 2027 tax levy cap as a % increase of '26 tax levy | 3.78% |
| 2027 tax levy cap as a $ increase of '26 tax levy | $ 65,885 |
| Current Budget Model Tax Levy | 1,865,364 |
| What is still available below (or above) cap | $ (55,699) |
| *dollar equivalent of 1% of Ulysses tax cap--->* | *$ 18,097* |
| *dollar equivalent of 1% of Ulysses tax levy--->* | $ 18,654 |

### *Individual Tax Bill Exercise**

**Median Home Outside Village (A, DA, SM, SF & SW3 residents)**

| Budget Year | Ulysses Tax Bill | SW3 Tax Bill | Median Assessment |
|---|---|---|---|
| 2022 | $ 524.04 | $ 1,145.08 | $ 200,000 |
| 2023 | $ 505.76 | $ 1,113.04 | $ 205,000 |
| 2024 | $ 548.90 | $ 1,164.96 | $ 238,000 |
| 2025 | $ 675.27 | $ 1,031.62 | $ 300,000 |
| 2026 | $ 685.71 | $ 1,050.62 | $ 300,000 |
| 2027 | $ 737.73 | $ 1,110.21 | $ 300,000 |

**Median Home in Village (A, DA)**

| Budget Year | Ulysses Tax Bill | Median Assessment |
|---|---|---|
| 2022 | $ 263.74 | $ 215,000 |
| 2023 | $ 290.81 | $ 231,000 |
| 2024 | $ 297.76 | $ 255,000 |
| 2025 | $ 338.49 | $ 305,000 |
| 2026 | $ 338.81 | $ 315,000 |
| 2027 | $ 349.01 | $ 315,000 |

***note this is for context purposes only***

**Tax Levy History**

| Year | Amount | $ Change | % Change |
|---|---|---|---|
| 2016 | $ 1,298,417 | $ 49,988 | 4.00% |
| 2017 | $ 1,338,355 | $ 39,938 | 3.08% |
| 2018 | $ 1,378,205 | $ 39,850 | 2.98% |
| 2019 | $ 1,404,586 | $ 26,381 | 1.91% |
| 2020 | $ 1,456,492 | $ 51,906 | 3.70% |
| 2021 | $ 1,473,029 | $ 16,537 | 1.14% |
| 2022 | $ 1,510,230 | $ 37,201 | 2.53% |
| 2023 | $ 1,555,926 | $ 45,696 | 3.03% |
| 2024 | $ 1,610,375 | $ 54,449 | 3.50% |
| 2025 | $ 1,690,894 | $ 80,519 | 5.00% |
| 2026 | $ 1,743,780 | $ 52,886 | 3.13% |
| 2027 | $ 1,865,364 | $ 121,584 | 6.97% |
| | *average* | $ 51,411 | 3.41% |

**Schedule of Salaries of Elected Officials**
**for the Fiscal Year**
**January 1, 2027 to December 31, 2027**

| | | | |
|---|---|---|---|
| Town Councilperson | $ | 5,930 | annual |
| Town Supervisor | $ | 43,830 | annual |
| Highway Superintendent | $ | 82,220 | annual |
| Water District 3 Supervision: Assigned Duty | $ | 2,125 | annual |
| General Water Supervision: Assigned Duty | $ | 2,125 | annual |
| Town Justice | $ | 30,010 | annual |
| Town Clerk | $ | 69,210 | annual |
| Water District 3 Billing: Assigned Duty | $ | 5,000 | annual |
| Communications Coordinator: Assigned Duty | $ | 5,000 | annual |

*Town Law §107 requires that salaries of elected officials are included in the tentative and preliminary budget*

# 2027 Adopted Budget: Fund Balance Estimates

*Please note that fund balance estimates are based on end of year projection estimates for revenue and expenses.*

| Fund | 1/1/2026 Fund Balance *including reserves* | 2026 Estimated Revenue | 2026 Estimated Expenses | Total Reserves & Nonspendable | Estimated 12/31/2026 Unreserved / Unrestricted Fund Balance | Estimated 12/31/2026 Reserves + Fund Balance | Adopted 2027 Appropriated Fund Balance | Adopted 2027 Estimated Unappropriated Fund Balance [UAFB] (does not include reserves) | Adopted 2027 Appropriations (does not include debt payment or addition to reserves) | UAFB as % of Appropriations | Fund Balance Policy |
|---|---|---|---|---|---|---|---|---|---|---|---|
| A (General Townwide) | $ 1,402,870 | $ 1,199,388 | $ 1,239,775 | $ 654,680 | $ 707,803 | $ 1,362,483 | $ 185,500 | $ 522,303 | $ 1,456,159 | 36% | 20% - 30% |
| B (General Part Town) | $ 508,418 | $ 412,975 | $ 409,549 | $ 104,300 | $ 407,544 | $ 511,844 | $ 109,341 | $ 298,203 | $ 443,841 | 67% | 25% - 75% |
| DA (Highway Townwide) | $ 1,019,912 | $ 502,615 | $ 501,033 | $ 719,100 | $ 302,394 | $ 1,021,494 | $ 76,000 | $ 226,394 | $ 548,950 | 41% | 20% - 30% |
| DB (Highway Part Town) | $ 485,193 | $ 502,446 | $ 471,320 | $ 234,100 | $ 282,219 | $ 516,319 | $ 20,655 | $ 261,564 | $ 598,655 | 44% | 25% - 35% |
| SW3 (Water District 3) | $ 266,828 | $ 285,981 | $ 223,975 | $ 221,590 | $ 107,244 | $ 328,834 | $ - | $ 107,244 | $ 235,430 | 46% | 25% - 35% |
| SM (EMS) | $ 183,372 | $ 543,306 | $ 531,306 | $ - | $ 195,372 | $ 195,372 | $ - | $ 195,372 | $ 602,572 | 32% | 15% - 25% |
| | | | | | | | | $ 1,611,080 | $ 3,885,607 | 41% | |

*Town Law §107 requires that estimates of fund balances are included in the tentative and preliminary budget*

**2027 Adopted Budget - GENERAL FUND (A)**

| | 2025 Actual | 2026 Modified Budget | 2026 EOY Projection | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|---|
| **Appropriations** | | | | | | |
| A1010 · Town Board | | | | | | |
| 1010.1 · Town Board PS | 22,352 | 23,020 | 22,200 | 23,720 | 700 | 3.0% |
| 1010.4 · Town Board CE | 866 | 5,300 | 1,550 | 5,600 | 300 | 5.7% |
| A1110 · Town Justice | | | | | | |
| 1110.1 · Town Justice 1 | 28,285 | 29,135 | 29,135 | 30,010 | 875 | 3.0% |
| 1110.11 · Town Justice 2 | - | - | - | - | - | n/a |
| 1110.12 · Town Justice Clerk PS | 56,789 | 58,495 | 58,495 | 60,250 | 1,755 | 3.0% |
| 1110.4 · Town Justice CE | 717 | 1,465 | 632 | 1,435 | (30) | -2.0% |
| A1220 · Supervisor Office | | | | | | |
| 1220.1 · Supervisor PS | 41,310 | 42,550 | 42,550 | 43,830 | 1,280 | 3.0% |
| 1220.11 · Bookkeeper PS | 40,000 | 41,200 | 41,200 | 42,436 | 1,236 | 3.0% |
| 1220.12 · Deputy Super. PS | 37,170 | 35,995 | 35,995 | 37,075 | 1,080 | 3.0% |
| 1220.132 · Budget Officer PS | 10,000 | 10,300 | 10,300 | 10,609 | 309 | 3.0% |
| 1220.14 · Supervisor - Special Projects | 494 | 5,000 | 1,000 | 5,000 | - | n/a |
| 1220.4 · Supervisor CE | 10,710 | 14,250 | 11,000 | 14,575 | 325 | 2.3% |
| A1320.4 · Auditor CE | 21,900 | 24,000 | 23,000 | 24,500 | 500 | 2.1% |
| A1410 · Town Clerk Office | | | | | | |
| 1410.1 · Town Clerk PS | 65,236 | 67,195 | 67,195 | 69,210 | 2,015 | 3.0% |
| 1410.11 · Deputy Clerk PS | 28,595 | 29,570 | 29,570 | 30,455 | 885 | 3.0% |
| 1410.12 · 2nd Deputy Clerk PS | 13 | 500 | - | 500 | - | n/a |
| 1410.4 · Town Clerk CE | 3,159 | 5,840 | 3,360 | 5,012 | (828) | -14.2% |
| A1420.4 · Attorney CE | 28,982 | 35,000 | 50,000 | 45,000 | 10,000 | 28.6% |
| A1440.4 · Engineer CE | 24,375 | 1,500 | 1,500 | - | (1,500) | -100.0% |
| A1450.4 · Elections CE | - | 5,000 | - | - | (5,000) | -100.0% |
| A1460.4 · Records Mgmt CE | 4,752 | 6,995 | 3,524 | 5,920 | (1,075) | -15.4% |
| A1620 · Town Hall | | | | | | |
| 1620.1 · Town Hall PS | - | 3,800 | 4,000 | 5,635 | 1,835 | 48.3% |
| 1620.2·Town Hall EQ&CapitalOutlay | 246,321 | 12,500 | 12,500 | 12,500 | - | n/a |
| 1620.4 · Town Hall CE | 32,063 | 24,990 | 21,782 | 25,776 | 786 | 3.1% |
| 1620.41 · EV Charging Station Town Ha | 1,370 | 1,300 | 1,370 | 1,370 | 70 | 5.4% |
| A1650.1 - Communications Coordinator | - | - | - | 5,000 | 5,000 | n/a |
| A1650.4 · Central Communication CE | 23,445 | 38,021 | 25,000 | 30,628 | (7,393) | -19.4% |
| A1670.4 · Printing & Mailing | 12,700 | 15,640 | 20,207 | 14,370 | (1,270) | -8.1% |
| A1910.4 ·Liability Insurance | 50,167 | 58,650 | 58,650 | 64,515 | 5,865 | 10.0% |
| A1920.4 · Municipal Association Dues | 1,100 | 1,100 | 1,100 | 1,100 | - | n/a |
| A1940.4 - Purchase of Land/ROW | - | 5,600 | 5,600 | - | (5,600) | -100.0% |
| A1990.4 · Contingency Account | - | 20,400 | - | 30,000 | 9,600 | 47.1% |
| A1990.41 Employee Benefits Contingency | - | 16,500 | - | 16,500 | - | n/a |
| A3310.4 · Traffic Control CE | - | 1,500 | 1,500 | 1,500 | - | n/a |
| A3510.4 · Dog Control CE | 18,134 | 18,134 | 18,134 | 18,134 | - | n/a |
| A5010 · Highway Superintendent | | | | | | |
| A5010.10 · Hwy. Super. PS | 77,500 | 79,825 | 79,825 | 82,220 | 2,395 | 3.0% |
| A5010.11 · Hwy. Admin PS | 6,391 | 10,825 | 5,785 | 6,000 | (4,825) | -44.6% |
| A5010.4 · Hwy. Super. CE | 2,068 | 2,520 | 2,795 | 2,937 | 417 | 16.5% |
| A5132 · Highway Barn | | | | | | |
| 5132.1 · Highway Barn - PS | - | 500 | 825 | 1,770 | 1,270 | 254.0% |
| 5132.2 · Highway Barn EQ | 12,314 | 20,000 | 16,651 | 8,500 | (11,500) | -57.5% |
| 5132.4 · Highway Barn CE | 20,926 | 21,135 | 27,077 | 25,586 | 4,451 | 21.1% |
| 5140.1 · Mowing PS | 1,581 | 2,000 | 1,500 | 1,610 | (390) | -19.5% |

## 2027 Adopted Budget - GENERAL FUND (A)

| | 2025 Actual | 2026 Modified Budget | 2026 EOY Projection | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|---|
| A5182.4 · Street Lighting CE | 1,640 | 1,700 | 1,700 | 1,785 | 85 | 5.0% |
| A5410.4 · Sidewalk CE | 1,260 | 1,500 | 1,500 | 1,500 | - | n/a |
| A6510.4 · Veterans CE | 475 | 475 | 475 | 475 | - | n/a |
| A6772.4 · Programs for the Aging CE | 8,750 | 8,750 | 8,750 | 8,750 | - | n/a |
| A7020 · Recreation Program | | | | | | |
| 7020.11 · Rec PS - Director | 27,665 | 28,495 | 28,495 | 29,350 | 855 | 3.0% |
| 7020.12 · Rec PS - Asst. Dir. | - | - | - | - | - | n/a |
| 7020.121 . Rec PS - SummerCampStaff | 67,008 | 70,000 | 74,114 | 112,000 | 42,000 | 60.0% |
| 7020.41 . Rec CE - Rec Dir. Supplies | 6,358 | 7,875 | 5,340 | 7,700 | (175) | -2.2% |
| 7020.42 . Rec CE - Programs | 35,508 | 43,575 | 28,452 | 48,675 | 5,100 | 11.7% |
| 7020.43 . Rec CE - Adult Community Rec | - | 10,500 | 5,100 | 10,250 | (250) | -2.4% |
| 7020.44 . Rec CE - Camp Planning | - | 12,500 | 6,000 | 6,500 | (6,000) | 100.0% |
| A7110.1 - Parks PS | - | 2,000 | 1,500 | 2,100 | 100 | 100.0% |
| A7110.4 . Parks CE | 10,647 | 6,650 | 6,000 | 8,000 | 1,350 | 20.3% |
| A7145.4 Joint Recreation Projects CE | 30,000 | 30,000 | 30,000 | 30,000 | - | n/a |
| A7310 · Youth Programs | | | | | | |
| 7310.1 · Youth Programs PS - YEP | 13,710 | 13,845 | 15,009 | 16,635 | 2,790 | 20.2% |
| 7310.11 · YD + YEP Admin PS | 20,488 | 20,085 | 20,085 | 21,450 | 1,365 | 6.8% |
| 7310.12 · YD Admin PS | 7,458 | 18,480 | 18,480 | 26,735 | 8,255 | 44.7% |
| 7310.2 · Youth Programs- Equip | - | - | - | 35,000 | 35,000 | n/a |
| 7310.4 · Youth Programs CE | 26,825 | 28,150 | 27,988 | 31,018 | 2,868 | 10.2% |
| A7410.4 · Library CE | 12,500 | 12,500 | 12,500 | 12,500 | - | n/a |
| A7450.4 · Historical Society CE | 500 | 500 | 500 | 500 | - | n/a |
| A7510.1 · Historian PS | - | 1,800 | 1,800 | 1,855 | 55 | 3.1% |
| A7510.2 · Historian Equipment | - | - | - | - | - | n/a |
| A7510.4 · Historian CE | - | - | 100 | 500 | 500 | n/a |
| A7550.4 · Celebrations CE | 1,000 | 1,000 | 1,000 | 1,000 | - | n/a |
| A7989.4 · Culture/Community Funding CE | 12,650 | 13,790 | 13,790 | 13,670 | (120) | -0.9% |
| A8030.4 · Stream Research CE | 6,832 | 6,968 | 6,968 | 7,107 | 139 | 2.0% |
| A8810.1 · Cemeteries PS | 1,581 | 2,000 | 2,000 | 2,100 | 100 | 5.0% |
| A8810.4 · Cemeteries CE | - | - | | - | - | n/a |
| A9000 · Employee Benefits | | | | | | |
| A9010.8 · NYS Retirement | 64,586 | 78,000 | 71,000 | 90,000 | 12,000 | 15.4% |
| A9030.8 · Social Security | 41,973 | 44,700 | 46,000 | 50,500 | 5,800 | 13.0% |
| A9040.8 · Worker's Compensation | 1,638 | 1,700 | 1,626 | 1,700 | - | n/a |
| A9050.8 · Unemployment Insurance | 373 | - | - | - | - | n/a |
| A9055.8 · Disability & PFL Insurance | 1,084 | 1,370 | 1,336 | 1,410 | 40 | 2.9% |
| A9055.81 Long Term Disability | 1,596 | 2,000 | 1,660 | 2,005 | 5 | 0.3% |
| A9060.8 · Health Insurance | 46,539 | 55,500 | 64,000 | 62,600 | 7,100 | 12.8% |
| **Appropriations Subtotal** | 1,382,427 | 1,323,658 | 1,239,775 | 1,456,159 | 132,501 | 10.0% |
| **Reserve Funding** | | | | | | |
| A962-235 Repair Reserve | | 25,000 | 25,000 | 25,000 | - | n/a |
| **Total Additions to Reserves** | - | 25,000 | 25,000 | 25,000 | - | n/a |
| **Total Appropriations + Reserve Additions** | 1,382,427 | 1,348,658 | 1,264,775 | 1,481,159 | 132,501 | 9.8% |

**2027 Adopted Budget - GENERAL FUND (A)**

| | 2025 Actual | 2026 Modified Budget | 2026 EOY Projection | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| A1089 · Other Tax Items | - | - | - | - | - | n/a |
| A1090 · Interest/Penalties on RPT | 3,996 | 4,000 | 4,746 | 4,000 | - | n/a |
| A1116 · Adult Use Cannabis Tax | 895 | - | 30,000 | 20,000 | 20,000 | n/a |
| A1120 · Non-Property Tax Dist by County | 201,052 | 180,000 | 198,000 | 200,000 | 20,000 | 11.1% |
| A1170 · Franchise Tax | 11,189 | 11,000 | 10,326 | 11,000 | - | n/a |
| A1255 · Clerk's Fees | 1,364 | 1,250 | 1,075 | 1,250 | - | n/a |
| A1289 · EV Charging Station Fees | 2,746 | 2,500 | 1,385 | 1,500 | (1,000) | -40.0% |
| A1550 · Dog Control Fees | 100 | 50 | 75 | 50 | - | n/a |
| A2001 · Recreation Charges | 125,342 | 154,970 | 136,481 | 212,745 | 57,775 | 37.3% |
| A2089 . Other Culture & Rec Income | - | - | - | - | - | n/a |
| A2350 · Youth Services, OG | 60,754 | 63,000 | 63,000 | 72,692 | 9,692 | 15.4% |
| A2351 · Rec Services, OG | 14,786 | 14,800 | 14,800 | 10,664 | (4,137) | -27.9% |
| A2389 · Misc Revenue, OG | 1,045 | - | - | - | - | n/a |
| A2390 Share of Joint Activity OG | - | - | - | - | - | n/a |
| A2401 · Interest & Earnings | 50,671 | 25,000 | 27,000 | 25,000 | - | n/a |
| A2544 · Dog Licenses | 8,108 | 8,300 | 8,300 | 8,300 | - | n/a |
| A2610 · Fines & Forfeited Bail | 51,613 | 25,000 | 40,000 | 40,000 | 15,000 | 60.0% |
| A2680 · Insurance Recovery | - | - | - | - | - | n/a |
| A2660 · Sales of Real Property | - | - | - | - | - | n/a |
| A2701 · Refunds from Prior Years | 2,000 | - | 871 | - | - | n/a |
| A2705 · Gifts and Donations | - | - | - | - | - | n/a |
| A2706 · Grants From Local Govts | 5,000 | - | - | - | - | n/a |
| A3001 · AIM Related Payments | 33,545 | 33,545 | 33,545 | 33,545 | - | n/a |
| A2770 · Unclassified Revenue | 20 | - | - | - | - | n/a |
| A2801 · Interfund Revenues (WD3&4 Cler | 13,158 | 12,561 | 12,561 | 4,000 | (8,561) | -68.2% |
| A3005 · Mortgage Tax | 98,787 | 70,000 | 80,000 | 70,000 | - | n/a |
| A3021 · Court Facilities Grant | - | - | - | - | - | n/a |
| A3089 · Revenue - Other State Aid | 2,347 | - | 7,041 | - | - | n/a |
| A4089 · Federal Aid, Other (ARPA) | 229,202 | - | - | - | - | n/a |
| **Revenue Subtotal** | 917,718 | 605,976 | 669,206 | 714,746 | 108,770 | 17.9% |
| **A511 - Reserve Appropriations** | | | | | | |
| A962-236.5 Asgnd: Youth Commission | | | | 35,000 | 35,000 | n/a |
| **Total Reserve Appropriation** | - | - | - | 35,000 | 35,000 | n/a |
| **A599 Appropriated Fund Balance** | | 212,500 | | 185,500 | (27,000) | -12.7% |
| **Total Reserve & Fund Balance** | **-** | **212,500** | **-** | **220,500** | **8,000** | 3.8% |
| **Revenues + Appropriated Fund Balance** | 917,718 | 818,476 | 669,206 | 935,246 | 116,770 | 14.3% |
| **A1028 · Special Assessments, Ad Valorem** | 435 | 435 | 435 | 435 | - | n/a |
| **A1001 · Real Property Taxes** | 550,574 | 529,747 | 529,747 | 545,478 | 15,731 | 3.0% |
| **A Fund Tax Levy** | 551,009 | 530,182 | 530,182 | 545,913 | 15,731 | 3.0% |
| **Total Revenue** | 1,468,727 | 1,348,658 | 1,199,388 | 1,481,159 | 132,501 | 9.8% |

**2027 Adopted Budget - GENERAL PART-TOWN FUND (B)**

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **Appropriations** | | | | | |
| B1420.4 · Attorney - CE | 10,112 | 10,000 | 30,000 | 20,000 | 200% |
| B1420.41 · Attry - BZA & PB only | 10,893 | 15,000 | 15,000 | - | n/a |
| B1440.4 · Engineering/Consulting CE | - | 10,000 | 3,000 | (7,000) | -70% |
| B1990.4 · Contingency Account | - | 20,000 | 20,000 | - | n/a |
| B1990.41 · Employee Benefits Contingency | - | 16,500 | 16,500 | - | n/a |
| B3310.4 · Traffic Control CE | 14 | 300 | 300 | - | n/a |
| B3620 · Public Safety Enforcement Officer | | | | | |
| B3620.1 · Enforcement Officer PS | 64,790 | 66,415 | 68,410 | 1,995 | 3% |
| B3620.11 · Dep. Enforcement Officer PS | - | - | - | - | n/a |
| B3620.2 · Enforcement Officer EQ | - | 50,000 | - | (50,000) | -100% |
| B3620.2R · EO EQ Vehicle Reserve Use | - | 6,500 | - | (6,500) | -100% |
| B3620.4 · Enforcement Officer CE | 3,541 | 10,420 | 12,688 | 2,268 | 22% |
| B8010 · Zoning | | | | | |
| B8010.1 · Zoning PS | 41,375 | 42,618 | 43,898 | 1,280 | 3% |
| B8010.4 · Zoning Board CE | 1,288 | 4,315 | 4,415 | 100 | 2% |
| B8020 · Planning | | | | | |
| B8020.1 · CPSC/BZA/PB Clerk PS | 3,861 | 6,430 | 5,562 | (868) | -13% |
| B8020.11 · BCPZ Admin Support | 16,470 | 19,280 | 22,248 | 2,968 | 15% |
| B8020.2 · Planning/Zoning EQ | - | - | - | - | n/a |
| B8020.4 · Planning Board CE | 2,019 | 4,915 | 4,915 | - | n/a |
| B8020.41 · Comp Plan CE | 64,991 | 21,500 | 22,500 | 1,000 | 5% |
| B8021.1 · Planner PS | 41,375 | 42,617 | 43,897 | 1,280 | 3% |
| B8021.11 · Planning Internship | - | - | - | - | n/a |
| B8021.4 · Planner CE | 700 | 4,000 | 5,600 | 1,600 | 40% |
| B8021.4R · Planner CE | - | - | - | - | n/a |
| B8790.4 . Gen Natural Resources CE | 3,474 | 8,791 | 9,028 | 237 | 3% |
| B8310.1 · Water Admin PS | 2,000 | 2,060 | 2,125 | 65 | 3% |
| B8310.11 · Water Admin Support PS | 1,584 | - | - | - | n/a |
| B8310.41 Water Administration CE | - | - | - | - | n/a |
| B9000 · Employee Benefits | | | | | |
| B9010.8 · NYS Retirement | 19,770 | 24,500 | 30,000 | 5,500 | 22% |
| B9030.8 · Social Security | 12,598 | 13,800 | 14,500 | 700 | 5% |
| B9040.8 · Worker's Compensation | 3,188 | 3,200 | 3,200 | - | n/a |
| B9055.8 · Disability Insurance & PFL | 985 | 920 | 1,030 | 110 | 12% |
| B9055.81 · LT Disability Insurance | 795 | 1,100 | 1,125 | 25 | 2% |
| B9060.8 · Health Insurance | 46,155 | 54,500 | 63,900 | 9,400 | 17% |
| **Appropriations Subtotal** | 351,978 | 459,681 | 443,841 | (15,840) | -3% |
| B Fund Reserve Funding | | | | | |
| B962-230 Unemp Reserve | | | - | - | n/a |
| B879-231 Vehicle Reserve | | | - | - | n/a |
| B962-232 Capital Reserve | | | - | - | n/a |
| B962-234 Emp. Bene & Accom. Liab. | | | - | - | n/a |
| **Total Additions to Reserves** | - | - | - | - | n/a |
| **Total Appropriations + Reserve Additions** | 351,978 | 459,681 | 443,841 | (15,840) | -3% |

**2027 Adopted Budget - GENERAL PART-TOWN FUND (B)**

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| B1120 · Non-Property Tax Dist by County | 247,063 | 240,000 | 250,000 | 10,000 | 4% |
| B2110 · Zoning Fees | 1,380 | 2,000 | 1,000 | (1,000) | -50% |
| B2115 · Planning Fees | 8,389 | 8,500 | 8,500 | - | n/a |
| B2401 · Interest & Earnings | 11,455 | 9,000 | 8,000 | (1,000) | -11% |
| B2550 - Public Safety Permits | 2,135 | 3,500 | 4,000 | 500 | 14% |
| B2555 · Building Permits | 72,054 | 70,000 | 57,000 | (13,000) | -19% |
| B2590 . Other Permits, B Fund | 6,210 | 5,000 | 6,000 | 1,000 | 20% |
| B2610 - Fines and Forfeited Bail | - | - | - | - | n/a |
| B2665 · Equipment Sales | - | - | - | - | n/a |
| B2701 · Refunds of Prior Year Expenditures | - | - | - | - | n/a |
| B3089 · State Aid, Other | - | 50,000 | - | (50,000) | n/a |
| B3902 · State Aid, Planning Studies | 31,039 | - | - | - | n/a |
| B4089 · Federal Aid, Other (ARPA) | - | - | - | - | n/a |
| B5031 · Interfund Transfers | - | - | - | - | n/a |
| **Revenue Subtotal** | 379,724 | 388,000 | 334,500 | (53,500) | -14% |
| B511 - Reserve Appropriations | | | | | n/a |
| B230 (B815) Unemployment Reserve | | | | - | n/a |
| B231 (B879) Capital Reserve (Type: Vehicle) | | | | - | n/a |
| B232 (B878) Capital Reserve | | | | - | n/a |
| B234 (B867) Emp Benefits & Acc Liab Reserve | | | | - | n/a |
| **Total Reserve Appropriation** | - | - | - | - | n/a |
| **B599 Appropriated Fund Balance** | | 71,681 | 109,341 | 37,660 | 53% |
| **Total Reserve & Fund Balance** | - | 71,681 | 109,341 | 37,660 | 53% |
| **Total Revenue** | 379,724 | 459,681 | 443,841 | (15,840) | -3% |

## 2027 Adopted Budget HIGHWAY FUND (DA)

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **Appropriations** | | | | | |
| DA5020.4 · Engineering CE | - | - | - | - | n/a |
| DA5120 · Maintenance of Bridges | | | | | |
| 5120.1 · Maintenance of Bridges PS | - | - | - | - | n/a |
| 5120.4 · Maintenance of Bridges CE | - | 50,000 | 40,000 | (10,000) | -20% |
| DA5130 · Machinery | | | | - | |
| 5130.1 · Machinery PS | 55,325 | 62,000 | 62,800 | 800 | 1% |
| 5130.2 · Machinery EQ | 70,084 | 100,000 | 145,000 | 45,000 | 45% |
| 5130.2R · Reserve use for Machinery EQ | - | - | - | - | n/a |
| 5130.4 · Machinery CE | 55,401 | 60,000 | 60,000 | - | n/a |
| DA5140 · Brush & Weeds | | | | | |
| 5140.1 · Brush & Weeds PS | 27,704 | 31,000 | 25,760 | (5,240) | -17% |
| 5140.4 · Brush & Weeds CE | 3,359 | 5,000 | 4,000 | (1,000) | -20% |
| DA5142 · Snow Removal | | | | | |
| 5142.1 · Snow Removal PS | 22,908 | 37,500 | 47,200 | 9,700 | 26% |
| 5142.4 · Snow Removal CE | 79,715 | 80,000 | 62,000 | (18,000) | -23% |
| DA5148 · Highway Services, Other Govt. | | | | | |
| 5148.1 · Snow Removal OG - PS | 22,908 | - | - | - | n/a |
| 5148.11 · Snow Removal OT OG - PS | - | - | - | - | |
| 5148.4 · Snow Removal OG - CE | 79,715 | - | - | - | n/a |
| DA9000 · Employee Benefits | | | | | |
| 9010.8 · State Retirement | 20,966 | 21,000 | 23,600 | 2,600 | 12% |
| 9030.8 · Social Security | 9,512 | 10,500 | 10,800 | 300 | 3% |
| 9040.8 · Workers Compensation | 2,563 | 3,700 | 3,700 | - | n/a |
| 9050.8 · Unemployment Insurance | - | - | - | - | n/a |
| 9055.8 · Disability Insurance & PFL | 745 | 720 | 730 | 10 | 1% |
| 9055.81 · LT Disability Insurance | 788 | 850 | 860 | 10 | 1% |
| 9060.8 · Health Insurance | 45,981 | 54,700 | 62,500 | 7,800 | 14% |
| DA9785 Installment Sale Principal&Int | - | - | - | - | n/a |
| Transfer to HA Fund | - | - | - | - | n/a |
| **Appropriations Subtotal** | 497,674 | 516,970 | 548,950 | 31,980 | 6% |
| DA Fund Reserve Funding | | | | | |
| DA962-231 Snow & Ice Reserve | | | - | - | n/a |
| DA962-232 Bridge & Culvert Reserve | | | - | - | n/a |
| DA962-233 Capital Equip Reserve | | 35,145 | 29,199 | (5,946) | -17% |
| **Total Additions to Reserves** | - | 35,145 | 29,199 | (5,946) | -17% |
| **Total Appropriations + Reserve Additions** | 497,674 | 552,115 | 578,149 | 26,034 | 5% |

## 2027 Adopted Budget HIGHWAY FUND (DA)

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| DA1120 · Non-Property Tax Dist by County | 130,923 | 120,000 | 140,000 | 20,000 | 17% |
| DA2302 · Services - Other Governments | 34,740 | 2,000 | - | (2,000) | -100% |
| DA2389 · Other Home and Comm Services - Other | 900 | | - | - | n/a |
| DA2401 · Interest & Earnings | 34,756 | 9,000 | 10,000 | 1,000 | 11% |
| DA2650 · Sales of Scrap | - | - | - | - | n/a |
| DA2665 · Equipment Sales | - | 10,000 | 10,000 | - | n/a |
| DA2680 · Insurance Recoveries | 3,668 | - | - | - | n/a |
| DA2770 · Unclassified Revenues | - | - | - | - | n/a |
| DA3089 · State Aid Other | - | - | - | - | n/a |
| DA3960 · State ER Disaster Assistance | - | - | - | - | n/a |
| DA4960 · Fed ER Disaster Assistance | - | - | - | - | n/a |
| DA5031 · Interfund Transfer: B fund (fuel) | - | - | - | - | n/a |
| **Revenue Subtotal** | 204,987 | 141,000 | 160,000 | 19,000 | 13% |
| **DA511 - Reserve Appropriations** | | | | | n/a |
| DA231 (DA882) Snow & Ice Repair Reserve | | | - | - | n/a |
| DA232 (DA882.1) Bridge Repair Reserve | | | - | - | n/a |
| DA233 (DA878) Capital Equipment Reserve | | | - | - | n/a |
| **Total Reserve Appropriation** | - | - | - | - | n/a |
| DA0599 Appropriated Fund Balance | | 80,000 | 76,000 | (4,000) | -5% |
| | | | | | |
| **Total Reserve & Fund Balance** | - | 80,000 | 76,000 | (4,000) | -5% |
| **Revenues + Appropriated Fund Balance** | 204,987 | 221,000 | 236,000 | 15,000 | 7% |
| DA1001 · Real Property Tax | 318,140 | 331,115 | 342,149 | 11,034 | 3.3% |
| **Total Revenue** | 523,127 | 552,115 | 578,149 | 26,034 | 5% |

**2027 Adopted Budget HIGHWAY PART-TOWN FUND (DB)**

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **Appropriations** | | | | | |
| DB5110 · Highway Maintenance | | | | | |
| 5110.1 · Highway Maintenance PS | 112,126 | 115,000 | 123,970 | 8,970 | 8% |
| 5110.4 · Highway Maintenance CE | 61,688 | 60,000 | 60,000 | - | n/a |
| DB5112.2 · Highway Capital Improvement | 217,813 | 485,000 | 316,000 | (169,000) | -35% |
| DB9010 · Employee Benefits | | | | | |
| 9010.8 · State Retirement | 12,579 | 20,000 | 21,500 | 1,500 | 8% |
| 9030.8 · Social Security | 8,376 | 9,400 | 9,750 | 350 | 4% |
| 9040.8 · Workers Compensation | 8,599 | 9,800 | 9,800 | - | n/a |
| 9050.8 · Unemployment Insurance | - | - | - | - | n/a |
| 9055.8 · Disability Insurance & PFL | 447 | 660 | 660 | - | n/a |
| 9055.81 · LT Disability Insurance | 473 | 750 | 775 | 25 | 3% |
| 9060.8 ·Health Insurance | 27,588 | 49,300 | 56,200 | 6,900 | 14% |
| **Appropriations Subtotal** | 449,689 | 749,910 | 598,655 | (151,255) | -20% |
| DB Fund Reserve Funding | | | | - | |
| DB962-230 Capital Reserve | | | - | - | n/a |
| DB962-231 Repair Reserve | | | - | - | n/a |
| **Total Additions to Reserves** | - | - | - | - | |
| **Total Appropriations + Reserve Additions** | 449,689 | 749,910 | 598,655 | (151,255) | -20% |
| | | | | | |
| **Revenues** | | | | | |
| DB1120 · Non-Property Tax Dist by County | 252,732 | 260,000 | 260,000 | - | n/a |
| DB2401 · Interest & Earnings | 11,736 | 3,000 | 2,000 | (1,000) | -33% |
| DB2701 · Refunds from Prior Years | - | - | - | - | n/a |
| DB3501 · NYS CHIPS (PAVE-NY, EWR) | 217,812 | 485,000 | 316,000 | (169,000) | -35% |
| **Revenue Subtotal** | 482,281 | 748,000 | 578,000 | (170,000) | -23% |
| **DB511 - Reserve Appropriations** | | | | | n/a |
| DB230 (DB878) Capital Reserve | - | - | - | - | n/a |
| DB231 (DB879) Repair Reserve | - | - | - | - | n/a |
| **Total Reserve Appropriation** | - | - | - | - | |
| DB0599 . Appropriated Fund Balance | | 1,910 | 20,655 | 18,745 | 981% |
| **Total Reserve & Fund Balance** | - | 1,910 | 20,655 | 18,745 | 981% |
| **Total Revenue** | 482,281 | 749,910 | 598,655 | (151,255) | -20% |

## 2027 Adopted Budget FIRE PROTECTION (SF) and EMERGENCY MEDICAL SERVICES (SM)

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **FIRE BUDGET (SF Fund)** | | | | | |
| **Appropriations** | | | | | |
| SF3410.4 · Fire Protection CE | 263,315 | 287,461 | 319,480 | 32,019 | 11.14% |
| **Revenues** | | | | | |
| SF1001 · Real Property Tax (fire) | 263,315 | 287,461 | 319,480 | 32,019 | 11.14% |
| | | | | | |
| **EMS BUDGET (SM Fund)** | | | | | |
| **Appropriations** | | | | | |
| SM4540.4 . Ambulance CE | 487,854 | 531,306 | 602,572 | 71,266 | 13.41% |
| **Revenues** | | | | | |
| SM1289 Ambulance Billing Revenu | 131,282 | 80,000 | 90,000 | 10,000 | 12.50% |
| SM2401 Interest | 2,066 | 1,000 | 2,500 | 1,500 | 150.00% |
| SM2705 Gifts and Donations | - | - | | - | n/a |
| **Revenue Subtotal** | 133,348 | 81,000 | 92,500 | 11,500 | 14.20% |
| SM599 Appropriated Fund Balance | | | - | - | n/a |
| **Revenues + Appropriated Fund Balance** | 133,348 | 81,000 | 92,500 | 11,500 | 14.20% |
| SM1001 . Real Property Tax (EMS) | 417,854 | 450,306 | 510,072 | 59,766 | 13.27% |
| **Total Revenue** | 551,202 | 531,306 | 602,572 | 71,266 | 13.41% |

## 2027 Adopted Budget - WATER DISTRICT 1,2 & 4 FUNDS

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **WATER DISTRICT 1 (CARS / Rt. 227)** | | | | | |
| **Appropriations** | | | | | |
| SW1-8320.4 · WD1 Water Purchases | 26,039 | 20,000 | 35,000 | 15,000 | 75.0% |
| SW1-8340.4 · WD1 Trans/Dist CE | | - | | - | n/a |
| SW1-962-230 Repair Reserve | | 3,000 | 3,000 | - | n/a |
| **Total Appropriations** | 26,039 | 23,000 | 38,000 | 15,000 | **1** |
| **Revenues** | | | | | |
| SW1-2140 · WD1 Metered Water Sales | 26,273 | 20,000 | 35,000 | 15,000 | 75.0% |
| SW1-2401 · Interest/Earnings | 254 | - | | - | n/a |
| SW1-2770 · Utility Fee Related Billing | | - | | - | n/a |
| SW1-230 (SW1-882) Repair Reserve | | - | | - | n/a |
| SW1-1001 - WD1 Special Assessment | 3,000 | 3,000 | 3,000 | - | n/a |
| **Total Revenue** | 29,527 | 23,000 | 38,000 | 15,000 | |

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **WATER DISTRICT 2 FUND (Shur Save)** | | | | | |
| **Appropriations** | | | | | |
| SW2-8320.4 · WD2 Water Purchases | 741 | 500 | 500 | - | n/a |
| **Revenues** | | | | | |
| SW2-2140 · Metered Water Sales | 801 | 500 | 500 | - | n/a |
| SW2-2401 · Interest/Earnings | 6 | - | | - | n/a |
| **Total Revenue** | 807 | 500 | 500 | - | |

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **WATER DISTRICT 4 (Dubois Road)** | | | | | |
| **Appropriations** | | | | | |
| SW4-8310.4 · Water Admin (Transfer to A fund) | 736 | 715 | 715 | - | n/a |
| SW4-8320.4 · Water Purchases | 536 | 500 | 500 | - | n/a |
| SW4-962-230 Repair Reserve | - | - | | - | n/a |
| **Total Appropriations** | 1,272 | 1,215 | 1,215 | - | |
| **Revenues** | | | | | |
| SW4-2140 · Metered Water Sales | 635 | 500 | 500 | - | n/a |
| SW4-2148 · Interest/Penalties on Water Chg | 13 | - | - | - | n/a |
| SW4-2401 · Interest/Earnings | 32 | - | - | - | n/a |
| SW4-1030 · Special Assessments | 736 | 715 | 715 | - | n/a |
| **Total Revenue** | 1,416 | 1,215 | 1,215 | - | |

## 2027 Adopted Budget - WATER DISTRICT 3 FUND (WD3)

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **Appropriations** | | | | | |
| SW3-1420.4 · Attorney CE | - | 2,000 | 2,000 | - | n/a |
| SW3-1990.4 Contingency | - | 9,000 | 15,000 | 6,000 | 66.7% |
| SW3-8310 · Water Administration | | | | | |
| SW3-8310.1 · Water Admin PS | 2,000 | 2,060 | 2,125 | 65 | 3.2% |
| SW3-8310.11 · Water Admin Assist. PS | 1,158 | 2,570 | 6,000 | 3,430 | n/a |
| SW3-8310.12 - Water Billing PS | - | - | 5,000 | 5,000 | |
| SW3-8310.4 · Water Admin CE | 4,105 | 4,600 | 4,255 | (345) | -7.5% |
| SW3-8310.41 · Interfund Trans: H2O Admin CE | 12,422 | 12,561 | 4,000 | (8,561) | |
| SW3-8320.4 · Water Purchases | 105,953 | 110,500 | 121,550 | 11,050 | 10.0% |
| SW3-8320.41 · Water Purchases Loss | 23,561 | 19,500 | 21,450 | 1,950 | 10.0% |
| SW3-8330 · Water Purification, EQ & Cap Outlay | | | | | |
| SW3-8330.2 · Water Purifi, EQ | - | - | - | - | n/a |
| SW3-8330.4 . Water Purif CE | | | | | |
| SW3-8330.41 · Aerator Service Contract | 7,280 | 7,550 | 7,550 | - | n/a |
| SW3-8330.44 · Purification Supplies | 959 | 1,300 | 1,720 | 420 | 32.3% |
| SW3-8330.49 · WP Engineering | - | - | - | - | n/a |
| SW3-8340 · Water Transport & Distribution | | | | | |
| SW3-8340.1 . Water District Operator PS | 18,626 | 20,000 | 15,295 | (4,705) | -23.5% |
| SW3-8340.2 · WD3 Trans/Dist EQ | 4,750 | 5,350 | 4,500 | (850) | -15.9% |
| SW3-8340.2R · WD3 Trans/Dist EQ Reserve Use | - | - | - | - | n/a |
| SW3-8340.4 · WD3 Trans/Dist CE | | | | | |
| SW3-8340.41 · General | 797 | 500 | 1,000 | 500 | 100.0% |
| SW3-8340.42 · Bolton Point Services | 1,679 | 1,500 | 1,900 | 400 | 26.7% |
| SW3-8340.43 · Internet & Communications | 3,178 | 3,000 | 1,900 | (1,100) | -36.7% |
| SW3-8340.44 · Supplies | 827 | 2,000 | 1,500 | (500) | -25.0% |
| SW3-8340.45 · Training | 385 | 1,000 | 600 | (400) | -40.0% |
| SW3-8340.451 · Dues | 469 | 525 | 470 | (55) | -10.5% |
| SW3-8340.46 · Truck Maintenance | 778 | 1,600 | 1,000 | (600) | -37.5% |
| SW3-8340.49 · Trans & Dist Engineering | - | 4,750 | - | (4,750) | -100.0% |
| SW3-9000 · WD3 Employee Benefits | | | | | |
| SW3-9010.8 · WD3 NYS Retirement | - | 2,750 | 5,000 | 2,250 | 81.8% |
| SW3-9030.83 · WD3 Social Security | 1,666 | 1,460 | 2,100 | 640 | 43.8% |
| SW3-9040.83 · WD3 Worker Compensation | 745 | 785 | 785 | - | n/a |
| SW3-9050.8 - Disability and PFL | - | 90 | 105 | 15 | 16.7% |
| SW3-9055.8 - LT Disability | - | 100 | 125 | 25 | 25.0% |
| SW3-9060.8 · Health Insurance | - | 6,300 | 8,500 | 2,200 | 34.9% |
| Long Term Debt | | | | | |
| SW3-9710.6 · Debt Repayment | - | - | - | - | n/a |
| SW3-9710.6 · Interfund Loan Debt Repayment | - | - | - | - | n/a |
| **Appropriations Subtotal** | 191,338 | 223,351 | 235,430 | 12,079 | 5.4% |
| | | | | | |
| SW3-962-230 Repair Reserve | | 30,000 | 30,000 | - | n/a |
| SW3-962-231 Equipment Reserve | | - | - | - | n/a |
| SW3-962-232 Capital Reserve | | 30,000 | 30,000 | - | n/a |
| **Total Additions to Reserves** | - | 60,000 | 60,000 | - | |
| **Total Appropriations + Reserve Additions** | 191,338 | 283,351 | 295,430 | 12,079 | 4.3% |

## 2027 Adopted Budget - WATER DISTRICT 3 FUND (WD3)

| | 2025 Actual | 2026 Modified Budget | 2027 Adopted Budget | Change from 2026 | % Change from 2026 |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| SW3-2140 · Metered Water Sales | 123,711 | 135,000 | 141,750 | 6,750 | 5.0% |
| SW3-2141 · Misc Rev OG Water Sales | 3,704 | 3,350 | 3,645 | 295 | 8.8% |
| SW3-2144 · Water Service Charges | 705 | - | - | - | n/a |
| SW3-2145 · ODU Water Service Charges | - | - | - | - | n/a |
| SW3-2148 · Interest/Penalties on Water Chg | 3,655 | 2,000 | 2,000 | - | n/a |
| SW3-2389 · Misc Rev OG Water Sales | - | - | - | - | n/a |
| SW3-2401 · Interest/Earnings Water Distric | 7,843 | 2,000 | 4,000 | 2,000 | 100.0% |
| SW3-2590 · Other Permits | 520 | - | - | - | n/a |
| SW3-2680 · Insurance Recovery | - | - | - | - | n/a |
| SW3-2690 Other Compensation for Loss | - | - | - | - | n/a |
| SW3-2701 Refund of Prior Year Expense | 334 | - | - | - | n/a |
| SW3-2770 · Unclassified Revenue | - | - | - | - | n/a |
| SW3-2801 · Interfund Revenue | - | - | - | - | n/a |
| SW3-4089 Federal Aid, Other (ARPA funds) | - | - | - | - | n/a |
| **Revenue Subtotal** | 140,471 | 142,350 | 151,395 | 9,045 | 6.4% |
| **SW3-511 - Reserve Appropriations** | | | | | n/a |
| SW3-230 (SW3-882) Repair Reserve | | - | - | - | n/a |
| SW3-231 (SW3-883) Equipment Reserve | | | - | - | n/a |
| SW3-232 (SW3-884) Capital Reserve | | - | - | - | n/a |
| **Total Reserve Appropriation** | - | - | - | - | n/a |
| SW3-599 · Appropriated Fund Balance | - | - | - | - | n/a |
| **Total Reserve & Fund Balance Appropriation** | - | - | - | - | n/a |
| **Revenues + Appropriated Fund Balance** | 140,471 | 142,350 | 151,395 | 9,045 | 6.4% |
| SW3-1028 · Special Assess, (Water) | - | | - | - | n/a |
| SW3-1029 · Special Assess, (Water) | - | - | - | - | n/a |
| SW3-1030 · Special Assessments Water Distr | 136,840 | 141,001 | 144,035 | 3,034 | 2.2% |
| **WD3 Tax Levy** | 136,840 | 141,001 | 144,035 | 3,034 | 2.2% |
| **Total Revenue** | 277,311 | 283,351 | 295,430 | 12,079 | 4.3% |

**Total Assessed Value** 972,773,744

**Uniform Percentage** 95.00

**Equalized Total Assessed Value** 1,023,972,362

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|---|---|---|---|---|---|
| 12100 | NYS - GENERALLY | RPTL 404(1) | 92 | 35,302,105 | 3.45 |
| 13100 | CO - GENERALLY | RPTL 406(1) | 2 | 6,316 | 0.00 |
| 13500 | TOWN - GENERALLY | RPTL 406(1) | 10 | 1,411,474 | 0.14 |
| 13650 | VG - GENERALLY | RPTL 406(1) | 15 | 3,531,158 | 0.34 |
| 13730 | VG O/S LIMITS - SPECIFIED USES | RPTL 406(2) | 3 | 34,421 | 0.00 |
| 13800 | SCHOOL DISTRICT | RPTL 408 | 3 | 49,826,842 | 4.87 |
| 14100 | USA - GENERALLY | RPTL 400(1) | 1 | 1,053 | 0.00 |
| 21600 | RES OF CLERGY - RELIG CORP OWN | RPTL 462 | 1 | 331,579 | 0.03 |
| 25110 | NONPROF CORP - RELIG(CONST PRC | RPTL 420-a | 11 | 4,701,368 | 0.46 |
| 25120 | NONPROF CORP - EDUCL(CONST PR | RPTL 420-a | 8 | 8,053,474 | 0.79 |
| 25130 | NONPROF CORP - CHAR (CONST PRC | RPTL 420-a | 7 | 1,147,684 | 0.11 |
| 25230 | NONPROF CORP - MORAL/MENTAL IM | RPTL 420-a | 3 | 10,315,789 | 1.01 |
| 25300 | NONPROF CORP - SPECIFIED USES | RPTL 420-b | 4 | 2,073,684 | 0.20 |
| 25600 | NONPROFIT HEALTH MAINTENANCE | RPTL 486-a | 1 | 4,421,053 | 0.43 |
| 26250 | HISTORICAL SOCIETY | RPTL 444 | 1 | 905,263 | 0.09 |
| 26300 | INTERDENOMINATIONAL CENTER | RPTL 430 | 1 | 84,211 | 0.01 |
| 27350 | PRIVATELY OWNED CEMETERY LANE | RPTL 446 | 8 | 278,421 | 0.03 |
| 28120 | NOT-FOR-PROFIT HOUSING CO | RPTL 422 | 2 | 3,070,526 | 0.30 |
| 28540 | NOT-FOR-PROFIT HOUS CO - HOSTE | RPTL 422 | 1 | 421,053 | 0.04 |
| 29500 | PERFORMING ARTS BUILDING | RPTL 427 | 1 | 631,579 | 0.06 |
| 41120 | ALT VET EX-WAR PERIOD-NON-COME | RPTL 458-a | 49 | 1,504,895 | 0.15 |
| 41121 | ALT VET EX-WAR PERIOD-NON-COME | RPTL 458-a | 15 | 453,947 | 0.04 |
| 41123 | ALT VET EX-WAR PERIOD-NON-COME | RPTL 458-a | 3 | 94,737 | 0.01 |
| 41130 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 28 | 1,386,316 | 0.14 |
| 41131 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 14 | 704,474 | 0.07 |
| 41133 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 1 | 52,632 | 0.01 |
| 41140 | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a | 13 | 698,563 | 0.07 |

**Total Assessed Value** 972,773,744
**Uniform Percentage** 95.00

**Equalized Total Assessed Value** 1,023,972,362

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|---|---|---|---|---|---|
| 41141 | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a | 10 | 918,526 | 0.09 |
| 41400 | CLERGY | RPTL 460 | 1 | 1,579 | 0.00 |
| 41631 | VOL/FIRE/AMB | RPTL 466-a | 2 | 73,768 | 0.01 |
| 41700 | AGRICULTURAL BUILDING | RPTL 483 | 11 | 544,947 | 0.05 |
| 41720 | AGRICULTURAL DISTRICT | AG-MKTS L 305 | 173 | 24,970,059 | 2.44 |
| 41801 | PERSONS AGE 65 OR OVER | RPTL 467 | 100 | 13,872,592 | 1.35 |
| 41806 | PERSONS AGE 65 OR OVER | RPTL 467 | 1 | 42,105 | 0.00 |
| 41930 | DISABILITIES AND LIMITED INCOM | RPTL 459-c | 2 | 284,211 | 0.03 |
| 41931 | DISABILITIES AND LIMITED INCOM | RPTL 459-c | 1 | 20,526 | 0.00 |
| 42130 | FARM OR FOOD PROCESSING LABOI | RPTL 483-d | 1 | 313,895 | 0.03 |
| 44120 | Land Trust Tompkins County | RPTL 467-o | 11 | 1,893,389 | 0.18 |
| 47613 | BUSINESS INVESTMENT PROPERTY | RPTL 485-b | 6 | 243,200 | 0.02 |
| 48650 | LTD PROF HOUSING CO | P H FI L 33,556,654-a | 3 | 5,705,263 | 0.56 |
| 49500 | SOLAR OR WIND ENERGY SYSTEM | RPTL 487 | 1 | 355,684 | 0.03 |

| | | | |
|---|---|---|---|
| **Total Exemptions Exclusive of System Exemptions:** | **621** | **180,684,361** | **17.65** |
| **Total System Exemptions:** | **0** | **0** | **0.00** |
| **Totals:** | **621** | **180,684,361** | **17.65** |

**Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.**

**Amount, if any, attributable to payments in lieu of taxes:** _____