DRAFT- **TOWN BOARD MEETINGS**

Town of Ulysses

Oct. 27, 2026

The meeting was held in person at the Town Hall at 10 Elm St., Trumansburg NY as well as via Zoom videoconference. Notice of Town Board meetings are posted on the Town's website and Clerk's board. Video recordings of meetings are available on Youtube

CALL TO ORDER:
Ms. Olson called the meeting to order at 7:02pm.

ATTENDANCE:
TOWN OFFICIALS:
In person-
Supervisor- Katelin Olson
Board members- Michael Boggs, Rich Goldman, Steve Manley, Liz Weatherby
Town Clerk- Carissa Parlato
Bookkeeper/Budget Officer- Blixy Taetzsch
Second Deputy Supervisor- Teressa Naylor

OTHERS:
In person-
Roxanne Marino
Via Zoom-
Michael Miller

APPROVAL OF AGENDA:
Ms. Olson noted that a resolution for Agard & Garrett Road culverts has been added under Old Business; and the Executive Session is regarding the employment of a particular person.

Mr. Boggs moved to approve the agenda as presented. This was seconded by Mr. Goldman and passed unanimously.

PRIVILEGE OF THE FLOOR (3-min limit per person):
none

PUBLIC HEARING- 2027 PRELIMINARY BUDGET:
Mr. Boggs moved to open the hearing. This was seconded by Mr. Goldman and passed unanimously. The Town Clerk read comments received from Ms. Zahler on behalf of Jacksonville Park. Ms. Zahler also shared general comments about the budget (see Appendix).

Ms. Marino asked what budget line the JCA and other community funding comes from. Ms. Taetzsch and Ms. Olson responded.

Mr. Boggs moved to close the hearing at 7:09pm. This was seconded by Mr. Manley and passed unanimously.

OLD BUSINESS:

ADOPTION OF 2027 BUDGET

Ms. Olson noted that for the budgetary issues that the town can control, the tax levy increase is 3.08%, which is below the rate of inflation. With Fire/EMS added in (which are costs that the town does not have control over), the increase is greater.

The group discussed funding for SCUBA training & equipment in the Village's Fire/EMS budget. Ms. Olson suggested inviting the mayor and EMS administrator to a January meeting to learn more.

Ms. Weatherby said that the Youth Commission unanimously approved the town budget.

Further discussion was had on health insurance: 17.5% increase this year, 18% last year, and 14% the year before.

RESOLUTION #161 of 2026: ADOPTION OF 2027 BUDGET

WHEREAS, a public budget meeting was held on 9/21/26; and

WHEREAS, the Town Budget Officer presented the 2027 Tentative Budget to the Town Clerk and the Town Board at the 9/22/26 Regular Town Board meeting; and

WHEREAS, the Town Board accepted the 2027 Preliminary Town Budget on 10/13/26 and, in accordance with New York State Town Law Section 108, and set the Public Hearing date for 10/27/26 at 7:00PM in person and via ZOOM; and

WHEREAS, notice of the Public Hearing was in the newspaper on 10/17/26, posted on the Town's website on 10/14/26, and included in the Town newsletter on 10/16 and 10/23/26; and

WHEREAS, a Public Hearing was held on 10/27/26, where all members of the public were able to comment on the Preliminary Budget in person, via ZOOM, telephone, or in writing; and

WHEREAS, the tax levy limit set by the New York State Office of the State Comptroller for the Town of Ulysses for the year 2027 is 3.78% and was overridden by the Town Board on 9/8/26 by Local Law #4 of 2026.

NOW, THEREFORE, BE IT

RESOLVED that the Town Board accepts the Preliminary Budget for 2027 as the Final Budget for 2027, with a 7.63% increase in the tax levy and a 7.59% tax rate increase for Town residents outside the Village of Trumansburg, and a 3.08% levy increase and a 3.01% tax rate increase for Village of Trumansburg residents that exceeds the tax cap.

Moved: Olson Seconded: Boggs

Olson	aye
Boggs	aye
Goldman	aye
Manley	aye
Weatherby	aye

Vote: 5-0
Date adopted 10/27/26

EXECUTIVE SESSION

Mr. Goldman moved to go into Executive Session at 7:35pm for the discussion of employment of a particular person. This was seconded by Mr. Manley and passed unanimously.

Mr. Goldman moved to end Executive Session at 7:42pm. This was seconded by Mr. Boggs and passed unanimously.

SELECTION OF SOLAR CONSTRUCTION COMPANY FOR HIGHWAY BARN SOLAR ARRAY

Ms. Naylor presented the project bids and recommendation process and the group discussed.

RESOLUTION #162 OF 2026: SELECTION OF SOLAR CONSTRUCTION COMPANY FOR HIGHWAY BARN SOLAR ARRAY

WHEREAS, the Town of Ulysses received a $100,000 grant to install a solar array at the Highway Barn from NYSERDA; and

WHEREAS, the Town undertook a Request for Proposals process to solicit bids; and

WHEREAS, the submissions were reviewed by Town staff, volunteers, and Taitem Engineering;

NOW, THEREFORE, BE IT

RESOLVED, the Ulysses Town Board authorizes the Town Supervisor to enter into all necessary contract negotiations with NY Electric & Solar, based on their submission packet, not to exceed $94,164.

Moved: Olson Seconded: Boggs

Olson	aye
Boggs	aye
Goldman	aye
Manley	aye
Weatherby	aye

Vote: 5-0
Date adopted 10/27/26

PROJECT ENGINEERING, DESIGN AND BID PREPARATION AGREEMENTS FOR AGARD AND GARRETT ROAD CULVERTS

RESOLUTION #163 OF 2026: PROJECT ENGINEERING, DESIGN AND BID PREPARATION AGREEMENT FOR AGARD AND GARRETT ROAD CULVERTS

Resolved, the Ulysses Town Board authorizes that Town Supervisor to sign the Services Agreement for Project Engineer, design and bid preparation for Agard and Garrett Road Culverts for $95,000 each, pending approval by the Town Attorney.

Moved: Goldman Seconded: Boggs

Olson	aye
Boggs	aye
Goldman	aye
Manley	aye
Weatherby	aye

Vote: 5-0
Date adopted 10/27/26

ADOPTING A NEGATIVE DECLARATION AND DESIGNATING THE SMITH WOODS CRITICAL ENVIRONMENTAL AREA

RESOLUTION #164 OF 2026: ADOPTING A NEGATIVE DECLARATION AND DESIGNATING THE SMITH WOODS CRITICAL ENVIRONMENTAL AREA

WHEREAS, the area known as "Smith Woods" in the Town of Ulysses ("Town"), as more specifically set forth in Exhibits A-1 and A-2 hereto, has long been a privately held natural forest area and private park; and

WHEREAS, the owners of Smith Woods approached the Town and offered to donate Smith Woods to the Town; and

WHEREAS, as part of that donation, the owners of Smith Woods requested that the Town review and consider designation of Smith Woods as a Critical Environmental Area ("CEA") pursuant to the New York State Environmental Quality Review Act ("SEQRA") and its implementing regulations; and

WHEREAS, New York State municipalities are authorized under state law (6 NYCRR § 617.14 [g]) to establish Critical Environmental Areas to bring attention to areas with exceptional or unique character with respect to a natural setting or an inherent ecological, geological or hydrological sensitivity to change; and

WHEREAS, the Ulysses Comprehensive Plan ("the Plan") recognizes that Smith Woods has been identified as a Unique Natural Area by the Tompkins County Environmental Management Council, states that the Town should designate it as "Parks + Open Space" in future land use plans in order to provide for the conservation and enhancement of its open, natural and improved areas for environmental, recreational, green infrastructure, and scenic character benefits, and that a master plan to guide long-term care of Smith Woods should be developed; and

WHEREAS, at its meeting on April 14, 2026, the Town Board by resolution (Exhibit B hereto) preliminarily classified as an Unlisted Action the designation of Smith Woods as a CEA, directed the Town Planner to prepare a Part 1 Short Environmental Assessment Form ("SEAF") relating to the proposed action along with a memo recommending particularized reasons for such designation, along with a narrative response to the Part 2 SEAF questions; and

WHEREAS, the Town Planner on May 7, 2026 circulated a proposed Part 1 SEAF, memo and narrative response (Exhibit C hereto), which the Town Board reviewed at its meeting on May 26, 2026; and

WHEREAS, the Town Board determined by resolution on May 26, 2026 (Exhibit D hereto) that Smith Woods may possess one or more characteristics warranting designation as a CEA, including exceptional or unique natural setting, ecological sensitivity, and recreational and educational value, as outlined in the Town Planner's memo; and

WHEREAS, the Town Board also determined on May 26, 2026 that a public hearing regarding such designation was required, and scheduled such for its meeting on July 14, 2026; and

WHEREAS, at its meeting on June 23, 2026, the Town Board by resolution (Exhibit E hereto) accepted the Part 1 SEAF as presented by the Town Planner, declared its intent to act as lead agency, and directed the Town Planner to circulate notice of intent to act as lead agency to all involved and interested agencies along with the owners of properties adjacent to the proposed CEA, along with all other persons and entities as otherwise required by law; and

WHEREAS, the Town Planner circulated an updated staff memo addressing recent DEC wetland appeals and comments from the Town's Planning Board chairperson (Exhibit F hereto); and

WHEREAS, at its meeting on August 11, 2026, the Town Board by resolution (Exhibit G hereto) addressed several questions from the Town Planner, accepted the amended Part 1 SEAF as presented by the Town Planner (Exhibit H hereto), and re-scheduled the public hearing on the designation of Smith Woods as a CEA for September 22, 2026; and

WHEREAS, the Town Board conducted a public hearing on the proposed designation of the Smith Woods Critical Environmental Area on September 22, 2026, commencing at 7:00 pm, at the Town of Ulysses Town Hall, 20 Elm Street, Trumansburg, New York, where all interested persons had an opportunity to be heard; and

WHEREAS, the Town Board has completed, or caused to be completed, Part 2 of the Environmental Assessment Form (Exhibit I hereto); and

WHEREAS, the Town Board has completed, or caused to be completed, Part 3 of the Environmental Assessment Form (Exhibit J hereto); and

WHEREAS, the Town Board has considered the action as defined in 6 NYCRR § 617.2(b) and § 617.3(g), has reviewed the SEAF and considered same with respect to the criteria set forth in 6 NYCRR § 617.7(c), has identified relevant areas of environmental concern, has thoroughly analyzed the relevant areas of environmental concern, and finds and determines that the proposed action will not have any significant adverse environmental impacts; and

WHEREAS, the Town Board finds it appropriate to adopt a Negative Declaration pursuant to SEQRA in connection with the proposed designation of the Smith Woods Critical Environmental Area; and

WHEREAS, the Town Board finds it appropriate, after having given a full and fair opportunity to any interested persons wishing to be heard and after having undertaken the SEQRA review of the proposed action, to designate and establish the Smith Woods Critical Environmental Area;

NOW, THEREFORE, BE IT RESOLVED, by the Town Board of the Town of Ulysses, as follows:

1. The Town Board of the Town of Ulysses hereby adopts the Part 2 and Part 3 of the SEAF annexed hereto as Exhibits I and J, respectively, and finds that the proposed designation of

the Smith Woods Critical Environmental Area will not have any significant adverse environmental impacts, and therefore adopts a Negative Declaration pursuant to SEQRA for such action.

2. The Town Board hereby finds that the proposed Smith Woods Critical Environmental Area has exceptional and unique character relating to the criteria set forth in 6 NYCRR § 617.14(g), including without limitation, an exceptional or unique natural setting; ecological sensitivity, and recreational value, for the reasons set forth in the Town Planner's memorandum dated May 7, 2026, all of which are hereby expressly accepted and adopted.

3. The Town Board hereby designates Smith Woods as a Critical Environmental Area, in accordance with 6 NYCRR § 617.14(g), and directs that the Town Clerk file and provide notice of this designation as required pursuant to 6 NYCRR § 617.14(g)(2).

4. The Town Board hereby authorizes the Town Supervisor or her designee to take all other actions necessary and appropriate to effectuate this resolution.

5. This resolution shall take effect immediately, except as where otherwise required by law.

Moved: Olson Seconded: Boggs

Olson	aye
Boggs	aye
Goldman	aye
Manley	aye
Weatherby	aye

Vote: 5-0
Date adopted 10/27/26

UPCOMING EVENTS

November 10 – Regular Town Board Meeting, 7pm @ Town Hall
November 11 – Town Offices/Facilities Closed for Veterans' Day
December 8 – Regular Town Board Meeting, 7pm @ Town Hall

APPROVAL OF MINUTES:

RESOLUTION #165 of 2026: APPROVAL OF MINUTES

RESOLVED, that the Ulysses Town Board approve the meeting minutes as presented from the Oct. 13, 2026 regular meeting.

Moved: Olson Seconded: Weatherby

Olson	aye
Boggs	aye
Goldman	aye
Manley	aye
Weatherby	aye

Vote: 5-0

Date adopted 10/27/26

PRIVILEGE OF THE FLOOR (3-min limit per person)

Ms. Marino thanked the board for the solar project and supported inviting the Village mayor to explain EMS budget. She also suggested that the community funding be pulled out of the budget for better visibility.

ADJOURN:

Mr. Goldman made a motion to adjourn at 8:42pm. This was seconded by Ms. W and passed unanimously.

Respectfully submitted by Carissa Parlato, Town Clerk, 11/4/26

APPENDIX:

Included:

2027 Budget

Smith Woods documents:

- SEQR
- Exhibits

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: _____