

General Fund —> 30% Tax Increase

• Revenues:

\$1,115,000 Sales Tax
\$264,989 State Aid & Local Grants
\$190,137 Property Taxes from 3,862 parcels
\$183,205 Departmental Revenue
\$165,000 Court Revenue
\$136,616 Franchise Fees & Other Tax Items
\$98,964 Rent from State Troopers
Also budgeting use of \$561,374 of Fund Balance

- **Wages—\$1,254,525**— Increase of \$66,289
40 employee positions—5% raises

• Equipment—\$96,050

\$50,000 Building Equipment (Heaters/AV System for
Lion's Shelter/Misc. Building Upgrades)
\$22,000 Bucket Truck (1/2) & Misc. Parks Equipment
\$15,000 Software upgrades/computers/tablets
\$3,000 Historical Marker Replacement
\$6,050 Individual Office Equipment

• Contractual Costs—\$1,364,710

Health Insurance—up \$44,000
NYS Retirement—up \$15,000
Attorney Fees—up \$12,500
Brush Collection—up \$7,000
**Town Insurance / Social Security / Youth programs /
Street Lighting** —all up \$5,000 each
Records Management—Down \$74,964 (grant is over)

- **Other Contractual Lines Provide Services of:** Town Board,
Justice, Supervisor, Finance, Assessor, Town Clerk, Engineer,
Buildings, IT, Central Print & Mail, Grant Writing, Traffic
Control, Dog Control, HWY Super, Garage, Publicity, Parks,
Band Concerts, Historian, Celebrations, Senior Nutrition,
Senior Groups, Zoning Board, Planning Board, CAC,
Cemetery Maintenance, & Brush Collection

Fire Fund —> 4% Tax Rate Increase

- **Fire contracts**—Increasing from \$237,468 to \$254,092 to
each of the (3) fire companies —> 7% contract increase
- **Service Award Program (LOSAP)** - \$400,000 contribution
(First time in over 10 years we have met the actuarial con-
tribution). The LOSAP program is currently 49% funded and
without annual contributions around \$400,000 the program
will head towards being defunct. Lowest funded ratio was
38.6% in 2023 & the Town is turning this around.
- \$220,000 Sales Tax Allocation buffers against an even larger
potential tax increase

What's in the 2027 Tentative Budget:

For more information, come to the
Budget Presentation:

Wednesday October 14, 2026

7:00pm—Town Hall Community Rm

Highway Fund —> No change in tax rate

- **Wages—\$547,854**—Adds \$45,692 over prior year
Covers 6 union employees (NEW union contract 2027-29)
- **Employee Benefits**—Increase of \$8,000 total
- **New Equipment—\$185,000:** (2026 was \$258,000)
\$72,700—2027 Chevy HD 2500 with Plow
\$90,000—2027 Ford 450 w/Dump Box
\$20,000—Bucket Truck (1/2)
- **NYS DOT Money: \$205,435** Same as Prior Year
CHIPS, PAVE-NY, Extreme Winter & Pave-our-Potholes
- **Snow Plowing**—up \$60,000 (Salt increased \$57/ton to
\$93/ton... a 63% increase!)
- **Minor changes**—Roadwork, Fuel, Drainage, Machinery,
Brush & Weeds
- Overall Expenditures increase \$33,551(2%) - funded by
\$892,795 Property Tax + \$225,000 Sales Tax + \$205,435
State Aid + \$277,760 Use of Fund Balance + \$138,000
Interest/reimbursements for work done for General Fund

Lighting Fund —> 10% Tax Rate Increase

- Utility supply rates have skyrocketed causing larger bills.
Fund Balance has been depleted by 63% in just 3 years.

Ambulance Fund —> No change in tax rate

- **Boston EMS contract**— up to \$120,000 paid to the Squad
(contract still in negotiations) + \$35,000 Indirect Costs
- **Dispatch**—3% increase
- **Healthworks** (physicals & respirator tests) - 2% increase
- **Building Utilities & Fuel**—similar to 2026
- **LOSAP & Worker's Comp**—similar to 2026

Refuse/Garbage Fund → \$2/unit Increase from \$320 to \$322... Additional Tote Cost of \$149 going to \$150

- Waste Management's contract with the Town (2022-2028) has a annual increase for Curb Service & At-Your-Door Collection which is currently tied to CPI-Garbage & Trash (3.7% as of July 2026 Rate Change / last year CPI rate was 6.1%). Recycling also costs the Town an average of \$3,300/month in recycling costs (\$30,000—\$40,000/year). Anyone who re-quested an additional tote has a 2nd code on their tax bill (also subject to the contract increase).
- Cost Breakdown:
 - Garbage Cost** \$910,798 (6 months at \$74,048 + 6 months at \$77,751) → per parcel: (6 x \$23.08 + 6 x \$24.23 = \$284)
 - At-Your-Door** \$99,100 (6 months at \$8,053 + 6 months at \$8,463) → per parcel that is: (6 x \$2.51 + 6 x \$2.64 = \$30)
 - Recycling** \$40,000 (Variable—monthly average is ~\$3,300) → per parcel that is: (\$40,000 / 3209 parcels = \$12)
 - Fuel surcharge / Fund Balance Policy**—\$16,045 → per parcel that is: (\$16,045 / 3209 parcels = \$5)
 - Interest Revenue**—Brings in \$29,000 to buffer cost of \$9/parcel→ **TOTAL: (\$284 + \$30 + \$12 + \$5 - \$9 = \$322)**

Water Funds → Capital Rate will increase 25% in Water District 1 / No change in Tax rate for all other districts

- Improvements to all 3 water tanks** (Sept. 2022—May 2024) → **BAN for \$1,013,790** set for renewal 10/2/26
 - District 1 Crestwood Tank** \$234,280 (23.1% of total)
 - District 2 Rice Hill Tank** \$297,910 (29.4% of total)
 - District 3 Wohlhueter Tank** \$481,600 (47.5% of total)
- District 1 & 2—Waterline Replacement and pump station improvements** → 3 phase project totaling over \$15 million. Phase 1 bid/awarded in fall 2024 at a cost of \$2,415,741. This amount as well as engineer fees were rolled into a **\$2,771,000 BAN** issued in Oct. 2024. **\$1,085,000** of new BAN money issued in Oct. 2026 towards Phase 2 engineering and preliminary studies bringing the **total outstanding BAN up to \$4,675,000**. For 2027, the total BAN interest due is \$179,988 and principal due if \$130,000. Of this, \$141,271 interest is attributable to District 1 (up \$39,324 from 2026). In 2028, an additional \$45,000 in principal payment will come due on the new issuance plus an increase in interest.
- The 25% tax rate increase on the capital line of District 1 covers the current increase in interest and buffers the upcoming increase in principal. Phase 2 is held up in state/county reviews and hopeful to go out to bid in 2026-2027.

Summary: There is a Local Law being proposed so that the 2027 Budget can override the Tax Cap. This is primarily due to the increase needed in Water District 1, the Fire District, and Capital Projects funded out of the General Fund's fund balance.

2026 Tax Levy	\$3,706,062	
Tax Base Growth Factor (1.0068)	+	25,201
Allowable Growth "2% Tax Cap" (1.02)	+	74,121
Carryover from 2026	+	0
2027 Tax Levy Limit	\$3,805,888	
Overall Allowable Increase	\$ 99,826	
Assessment Value Changes	\$ 48,007	(1.30%)
Water District 1 Capital	\$ 46,635	(1.26%)
General Fund	\$ 43,878	(1.17%)
Fire District	\$ 38,425	(1.04%)
Garbage Contract	\$ 6,500	(0.18%)
Lighting District	\$ 1,849	(0.05%)
Total Increases Proposed	\$ 185,294	(5.00%)
2027 Proposed Tax Levy	\$ 3,891,356	

Per House Cost	2026	2027
General	\$35.78	\$46.52
Highway	\$218.44	\$218.4
Fire	\$228.22	\$253.97
Lighting	\$10.78	\$11.86
Ambulance	\$24.94	\$24.94
Garbage	\$320	\$322
Water Dist. 1	\$111.99	\$134.21
Water Dist. 2	No Change	\$8 - \$130
Water Dist. 1 Ext.	No Change	\$94.60
Water Dist. 2 Ext.	No Change	\$245 - \$443
Water Dist. 3	No Change	\$220 - \$460
Water Dist. 3 Ext.	No Change	\$272 - \$460

Calculations based on a house of
\$150,000 Assessed Value