CITY BUDGET

FOR 2027

CITY OF OSWEGO NY

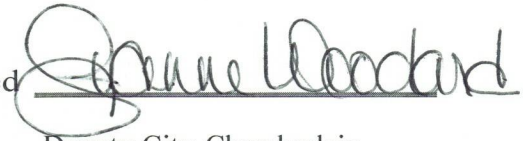
IN

COUNTY OSWEGO NY

BUDGET CERTIFICATION

I CERTIFY THAT THIS IS A TRUE COPY OF THE BUDGET OF THE CITY OF OSWEGO FOR THE FISCAL YEAR ENDING DECEMBER 31, 2027 AS IT WAS ADOPTED BY THE CITY ON AUGUST 24, 2026

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE YEAR 2027 IS 1,298,856,491 AND THAT THE ASSESSMENT ROLL IS DATED JULY 1, 2026

Signed 

Title Deputy City Chamberlain

Dated: August 25, 2026

2027 CITY OF OSWEGO BUDGET

Mayor Robert A. Corradino

Common Council

1st Ward	Councilor Chance A. Kennedy
2nd Ward	Councilor Jonathan C. Ashline
3rd Ward	Councilor Laurel Lautensack
4th Ward	Councilor John FitzGibbons
5th Ward	Councilor William Myer
6th Ward	Councilor Timothy Plunkett
7th Ward	Councilor Shane Thompson

Budget Commission

Councilor Timothy Plunkett

Councilor William Myer

Councilor Laurel Lautensack

CITY OF OSWEGO
2027
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Summary of 2027 Operating Budget by Fund

	Total 2027	General Fund	Water Fund	Health & Dental Fund	Debt Service Fund	Capital	CDA & RAP
Appropriations, Excluding Interfund Items	55,683,411	39,933,042	4,644,567	8,868,535	1,870,967	30,000	336,300
Interfund Appropriations	11,023,517	9,304,667	1,718,850				
Total Appropriations	66,706,928	49,237,709	6,363,417	8,868,535	1,870,967	30,000	336,300
Estimated Revenues, Other Than Real Estate and Excluding Inter-Fund Items	38,254,741	32,757,889	5,496,852				
Inter-fund Revenues	12,855,802	1,750,000	-	8,868,535	1,870,967	30,000	336,300
Appropriated Fund Balance	1,916,565	1,050,000	866,565				
	53,027,108	35,557,889	6,363,417	8,868,535	1,870,967	30,000	336,300
Balance of Appropriations - To be Raised By Real Estate Tax Levy	**13,679,820**						
Tax Levy per $1000	**$10.532**						
Assessed Valuation	**1,298,856,491**						

INTERFUND TRANSFERS

FROM:	GENERAL	WATER	SEWER	HIGH DAM	TOTAL
TO WATER:					0
TO GENERAL:		650,000		1,100,000	1,750,000
To CAPITAL	30,000				30,000
TO HEALTH:	7,705,000	431,250	690,000	42,285	8,868,535
TO DEBT:	1,233,367	637,600			1,870,967
TO CDA:	222,500				222,500
TO RAP:	113,800				113,800
TOTALS	9,304,667	1,718,850	690,000	1,142,285	12,855,802

General Fund

Account Number	Description	2026 Budget	2027 Budget Request	Difference
REVENUE				
A-0000-1001	Real Property Taxes	13,553,114.00		
A-0000-1051	Gain From Sale Tax Acq Prop.	-	-	-
A-0000-1081	Other Payments Lieu Of Taxes	366,480.00	366,480.00	-
A-0000-1089	Other Tax Items	35,000.00	40,000.00	5,000.00
A-0000-1090	Int & Penalties Real Prop Tax	200,000.00	200,000.00	-
A-0000-1102	Recycling Proceeds	-	-	-
A-0000-1110	Sales & Use Tax	22,129,522.00	24,000,000.00	1,870,478.00
A-0000-1113	Tax On Room Occupancy	-	-	-
A-0000-1130	Utilities Gross Receipts Tax	220,000.00	260,000.00	40,000.00
A-0000-1170	Franchises	250,000.00	250,000.00	-
A-0000-1230	Treasurer Fees	25,000.00	30,000.00	5,000.00
A-0000-1231	Credit Card Fees	-	9,000.00	9,000.00
A-0000-1233	Marina Credit Card Fee	-	-	-
A-0000-1235	Charges Tax Advertising & Exp	-	-	-
A-0000-1255	Clerk Fees	65,000.00	70,000.00	5,000.00
A-0000-1256	Tipping Fee	-	-	-
A-0000-1260	Personnel Fees	-	-	-
A-0000-1289	Other Dept. Income	-	-	-
A-0000-1520	Police Fees	500.00	1,000.00	500.00
A-0000-1540	Fire Department Fees	-	-	-
A-0000-1550	Pub Pound Chrg & Dog Ctrl Fee	20,000.00	25,000.00	5,000.00
A-0000-1551	Cat Ordinance Fee	-	-	-
A-0000-1575	Traffic Safety	20,000.00	20,000.00	-
A-0000-1576	Vehicle Storage	-	-	-
A-0000-1577	Traffic Diversion	-	-	-
A-0000-1589	Other Public Safety	538,000.00	30,000.00	(508,000.00)
A-0000-1589	Other Public Safety - SRO Reimbursement		455,416.00	455,416.00
A-0000-1590	Oswego County EMS	-	-	-
A-0000-1640	Ambulance Charges Billed	100,000.00	500.00	(99,500.00)
A-0000-1641	Ambulance Transfers	-	-	-
A-0000-1689	Other Dept. Income	-	-	-
A-0000-1710	Public Works Services	-	-	-
A-0000-1720	Parking Lots And Garages	-	-	-
A-0000-1789	Other Trans Dept Income	-	-	-
A-0000-1962	Sealer Of Weights & Meas	-	-	-
A-0000-1989	EFC Admin Fees	-	-	-
A-0000-2021	Marina Fuel	150,000.00	160,000.00	10,000.00
A-0000-2025	Beach & Pool Charges	2,000.00	16,000.00	14,000.00
A-0000-2026	Softball Charges	-	-	-
A-0000-2040	Marina & Docks - Launch	50,000.00	50,000.00	-
A-0000-2041	Marina & Docks Rentals	240,000.00	250,000.00	10,000.00
A-0000-2042	Marinas & Docks Drydock	4,000.00	-	(4,000.00)
A-0000-2043	Marina & Docks Moorings	-	-	-
A-0000-2044	Marina Sr. Passes	-	1,000.00	1,000.00
A-0000-2045	Marina Resident Passes	-	-	-

Account Number	Description	2026 Budget	2027 Budget Request	Difference
A-0000-2046	Marina 3 Day Passes	-	-	-
A-0000-2047	Marina Trans No Electric	60,000.00	20,000.00	(40,000.00)
A-0000-2048	Marina Trans Electric	-	7,000.00	7,000.00
A-0000-2049	Marina Linear Park	-	-	-
A-0000-2050	Marina Special Events	-	-	-
A-0000-2051	Marina Overages	-	-	-
A-0000-2052	Marina Cruise Ships	-	20,000.00	20,000.00
A-0000-2053	Non Resident Launch Passes	-	1,500.00	1,500.00
A-0000-2054	Peddle Boats And Kayaks	-	2,500.00	2,500.00
A-0000-2060	Slip Rental-Electric	-	-	-
A-0000-2065	Skating Rink Charges	15,000.00	30,000.00	15,000.00
A-0000-2066	Ice Skate Rental	-	-	-
A-0000-2079	Fish Cleaning	-	12,000.00	12,000.00
A-0000-2089	Other Department Income	85,000.00	75,000.00	(10,000.00)
A-0000-2090	Fire Pit Rental	-	2,500.00	2,500.00
A-0000-2100	Marina Merchandise	-	3,600.00	3,600.00
A-0000-2101	Marina Concession	-	4,000.00	4,000.00
A-0000-2102	Mini Golf	-	1,500.00	1,500.00
A-0000-2104	Tiki Boats	-	4,000.00	4,000.00
A-0000-2110	Zoning Fees	10,000.00	10,000.00	-
A-0000-2113	Traffic Diversion	-	25,000.00	25,000.00
A-0000-2115	Ice Sales	-	6,000.00	6,000.00
A-0000-2122	Sewer Charges-Tap In Fees	-	-	-
A-0000-2189	Other Department Income	-	-	-
A-0000-2210	Tax & Ass.Serv.-Other Go	-	-	-
A-0000-2220	Civil Serv.Chrg.-Other Go	42,000.00	40,000.00	(2,000.00)
A-0000-2221	Civil Service Charges Local	-	-	-
A-0000-2268	Dog Control Serv. Gov't	30,000.00	35,000.00	5,000.00
A-0000-2300	Public Wks. Serv.-Gov't	128,388.00	128,500.00	112.00
A-0000-2350	Youth Recreation Services	-	-	-
A-0000-2374	Sewer Services For Other Govts	-	-	-
A-0000-2375	Sewer Use Other	-	-	-
A-0000-2389	Misc Rev Other Gov	350,000.00	350,000.00	-
A-0000-2401	Interest & Earnings	150,000.00	150,000.00	-
A-0000-2410	Rental Of Property, Individual	25,000.00	40,000.00	15,000.00
A-0000-2411	Req and Generation	-	-	-
A-0000-2412	MWB Agreement	-	-	-
A-0000-2414	Rental of Equip.- Individuals	-	-	-
A-0000-2416	Rental Of Equip.- Other Gov	-	-	-
A-0000-2450	Commissions	500.00	500.00	-
A-0000-2501	Business & Occupational Lic's	25,000.00	26,000.00	1,000.00
A-0000-2530	Games Of Chance	50.00	200.00	150.00
A-0000-2540	Bingo Licenses	1,500.00	1,500.00	-
A-0000-2544	Dog Licenses	15,000.00	15,000.00	-
A-0000-2545	Other Licenses	-	200.00	200.00
A-0000-2547	Vacant Building Registration	-	5,000.00	5,000.00
A-0000-2550	Public Safety Permits	-	-	-
A-0000-2555	Building Permits	125,000.00	65,000.00	(60,000.00)
A-0000-2560	Street Opening Permits	3,500.00	600.00	(2,900.00)
A-0000-2565	Plumbing Permits	5,000.00	5,000.00	-

Account Number	Description	2026 Budget	2027 Budget Request	Difference
A-0000-2590	Permits-Various	165,000.00	200,000.00	35,000.00
A-0000-2610	Fines & Forfeited Bail	280,000.00	250,000.00	(30,000.00)
A-0000-2611	Fines & Penalties-Dog Cases	-	-	-
A-0000-2612	Code Violations	-	-	-
A-0000-2620	Forfeiture Of Deposits	-	-	-
A-0000-2626	Forfeit Of Crime Proceeds	-	-	-
A-0000-2650	Sale Of Scrap Metal	15,000.00	15,000.00	-
A-0000-2655	Minor Sales, Other	10,000.00	10,000.00	-
A-0000-2660	Sales Of Real Property	75,000.00	75,000.00	-
A-0000-2665	Sales Of Equipment	15,000.00	30,000.00	15,000.00
A-0000-2680	Insurance Recoveries	15,000.00	20,000.00	5,000.00
A-0000-2690	Other Compensation For Loss	65,000.00	40,000.00	(25,000.00)
A-0000-2691	Court Ordered Restitution	-	-	-
A-0000-2700	Reimbursement Medicare Part D	-	-	-
A-0000-2701	Refunds Prior Yrs Expenditures	55,000.00	100,000.00	45,000.00
A-0000-2705	Gifts And Donations	-	20,000.00	20,000.00
A-0000-2715	Proceeds Of Seized Prop.	-	-	-
A-0000-2770	Miscellaneous Revenues	175,000.00	175,000.00	-
A-0000-2950	Premium On Securities	-	-	-
A-0000-2954	Unused Cap. Fund Auth.	-	-	-
A-0000-2956	Earning On Investment	-	-	-
A-0000-2999	Total	-	-	-
A-0000-3001	Per Capita (Rev. Sharing)	2,451,698.00	2,986,393.00	534,695.00
A-0000-3005	Mortgage Tax	200,000.00	250,000.00	50,000.00
A-0000-3021	State Aid Court Facility	45,000.00	47,000.00	2,000.00
A-0000-3040	ORPS	-	-	-
A-0000-3070	NYS RR Infrastructure	-	-	-
A-0000-3089	State Aid Other	30,000.00	25,000.00	(5,000.00)
A-0000-3090	Other State Aid	-	-	-
A-0000-3091	EMS Education	-	10,000.00	10,000.00
A-0000-3095	NYS OPD	-	50,000.00	50,000.00
A-0000-3120	OPD	-	75,000.00	75,000.00
A-0000-3389	Other Public Safety	-	-	-
A-0000-3410	Fire Reimbursement	-	12,000.00	12,000.00
A-0000-3411	EMS Training Other	-	-	-
A-0000-3501	Consolidated Highway Aid	-	986,000.00	986,000.00
A-0000-3789	Other Dept. Income	-	-	-
A-0000-3801	Recreation For Elderly	-	-	-
A-0000-3820	Youth Programs	-	-	-
A-0000-3901	Oper & Maint Sewage Tre Plant	-	-	-
A-0000-3989	State Aid	30,000.00	30,000.00	-
A-0000-4000	Federal Aid	-	30,000.00	30,000.00
A-0000-4989	Homeland Security Grant	-	-	-
A-0000-5031	Interfund Transfers	650,000.00	1,750,000.00	1,100,000.00
A-0000-5741	Proceeds From Obligation	-	-	-
A-0000-5760	Proceeds Refinance	-	-	-
	REVENUE Totals:	**43,316,252.00**	**34,507,889.00**	**4,744,751.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
EXPENSE				
Department 1010	**Legislative**			
A-1010-0101	Personal Services-Regular	75,253.00	75,253.00	-
A-1010-0200	Equipment	-	-	-
A-1010-0410	Materials & Supplies	1,000.00	1,000.00	-
A-1010-0440	Contracted Services	500.00	500.00	-
A-1010-0450	Fees For Services Non-Emp	-	-	-
A-1010-0460	Miscellaneous	1,000.00	1,000.00	-
	A-1010 EXPENSE Totals:	**77,753.00**	**77,753.00**	**-**
Department 1210	**Mayor**			
A-1210-0101	Personal Services-Regular	105,694.00	109,134.00	3,440.00
A-1210-0102	Personal Services-Overtime	-	-	-
A-1210-0200	Equipment	-	-	-
A-1210-0410	Materials & Supplies	1,000.00	1,000.00	-
A-1210-0420	Utilities	-	-	-
A-1210-0440	Contracted Services	2,160.00	2,160.00	-
A-1210-0450	Fees For Services Non-Emp	-	-	-
A-1210-0460	Miscellaneous	1,500.00	1,500.00	-
A-1210-0470	Repairs To Rolling Stock	-	-	-
	A-1210 EXPENSE Totals:	**110,354.00**	**113,794.00**	**3,440.00**
Department 1221	**Community Development**			
A-1221-0101	Personal Services-Regular	232,256.00	292,791.00	60,535.00
A-1221-0102	Personal Services-Overtime	-	-	-
	A-1221 EXPENSE Totals:	**232,256.00**	**292,791.00**	**60,535.00**
Department 1320	**Auditor**			
A-1320-0440	Contracted Services	75,000.00	78,270.00	3,270.00
A-1320-0460	Miscellaneous	-	10,000.00	10,000.00
	A-1320 EXPENSE Totals:	**75,000.00**	**88,270.00**	**13,270.00**
Department 1325	**Treasurer**			
A-1325-0101	Personal Services-Regular	484,368.00	501,134.00	16,766.00
A-1325-0200	Equipment	-	-	-
A-1325-0410	Materials & Supplies	8,000.00	8,500.00	500.00
A-1325-0440	Contracted Services	7,000.00	4,600.00	(2,400.00)
A-1325-0460	Miscellaneous	500.00	500.00	-
	A-1325 EXPENSE Totals:	**499,868.00**	**514,734.00**	**14,866.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 1345	**Purchasing Agent**			
A-1345-0101	Personal Services-Regular	107,452.00	110,674.00	3,222.00
A-1345-0200	Equipment	-	-	-
A-1345-0410	Materials & Supplies	-	-	-
A-1345-0440	Contracted Services	30,000.00	30,000.00	-
A-1345-0460	Miscellaneous	-	-	-
	A-1345 EXPENSE Totals:	**137,452.00**	**140,674.00**	**3,222.00**
Department 1355	**Assessment**			
A-1355-0101	Personal Services-Regular	150,210.00	156,141.00	5,931.00
A-1355-0102	Personal Services-Overtime	-	-	-
A-1355-0200	Equipment	-	-	-
A-1355-0410	Materials & Supplies	2,500.00	2,000.00	(500.00)
A-1355-0440	Contracted Services	-	500.00	500.00
A-1355-0450	Fees For Services Non-Emp	20,000.00	20,000.00	-
A-1355-0460	Miscellaneous	8,500.00	8,500.00	-
	A-1355 EXPENSE Totals:	**181,210.00**	**187,141.00**	**5,931.00**
Department 1410	**City Clerk**			
A-1410-0101	Personal Services-Regular	261,978.00	285,636.00	23,658.00
A-1410-0102	Personal Services-Overtime	300.00	300.00	-
A-1410-0200	Equipment	-	-	-
A-1410-0410	Materials & Supplies	5,000.00	5,000.00	-
A-1410-0440	Contracted Services	5,000.00	4,300.00	(700.00)
A-1410-0460	Miscellaneous	4,500.00	5,000.00	500.00
	A-1410 EXPENSE Totals:	**276,778.00**	**300,236.00**	**23,458.00**
Department 1420	**Law Department**			
A-1420-0101	Personal Services-Regular	111,810.00	115,165.00	3,355.00
A-1420-0200	Equipment	-	-	-
A-1420-0410	Materials & Supplies	800.00	800.00	-
A-1420-0420	Utilities	-	-	-
A-1420-0440	Contracted Services	35,000.00	35,000.00	-
A-1420-0450	Fees For Services Non-Emp	30,000.00	30,000.00	-
A-1420-0460	Miscellaneous	3,000.00	3,000.00	-
	A-1420 EXPENSE Totals:	**180,610.00**	**183,965.00**	**3,355.00**
Department 1430	**Personnel**			
A-1430-0101	Personal Services-Regular	154,910.00	161,850.00	6,940.00
A-1430-0102	Personal Services-Overtime	-	-	-
A-1430-0200	Equipment	-	-	-
A-1430-0410	Materials & Supplies	1,400.00	1,400.00	-
A-1430-0440	Contracted Services	65,300.00	67,300.00	2,000.00
A-1430-0450	Fees For Services Non-Emp	32,000.00	32,500.00	500.00
A-1430-0460	Miscellaneous	6,100.00	5,250.00	(850.00)
A-1430-0480	Clothing Allowance	250.00	250.00	-
	A-1430 EXPENSE Totals:	**259,960.00**	**268,550.00**	**8,590.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 1440	**Engineering**			
A-1440-0101	Personal Services-Regular	403,420.00	435,823.00	32,403.00
A-1440-0102	Personal Services-Overtime	-	-	-
A-1440-0200	Equipment	-	-	-
A-1440-0410	Materials & Supplies	5,000.00	5,000.00	-
A-1440-0440	Contracted Services	-	370,000.00	370,000.00
A-1440-0450	Fees For Services Non-Emp	-	-	-
A-1440-0460	Miscellaneous	5,000.00	5,000.00	-
A-1440-0470	Repairs To Rolling Stock	-	-	-
	A-1440 EXPENSE Totals:	**413,420.00**	**815,823.00**	**402,403.00**
Department 1490	**DPW Administration**			
A-1490-0101	Personal Services-Regular	562,610.00	583,056.00	20,446.00
A-1490-0102	Personal Services-Overtime	500.00	500.00	-
A-1490-0200	Equipment	-		-
A-1490-0410	Materials & Supplies	6,000.00	10,000.00	4,000.00
A-1490-0420	Utilities	-	-	-
A-1490-0440	Contracted Services	2,000.00	2,000.00	-
A-1490-0450	Fees For Services Non-Emp	1,000.00	1,000.00	-
A-1490-0460	Miscellaneous	3,000.00	3,000.00	-
	A-1490 EXPENSE Totals:	**575,110.00**	**599,556.00**	**24,446.00**
Department 1620	**Municipal Buildings**			
A-1620-0101	Personal Services-Regular	457,928.00	479,769.00	21,841.00
A-1620-0102	Personal Services-Overtime	5,000.00	5,000.00	-
A-1620-0200	Equipment	-	-	-
A-1620-0410	Materials & Supplies	100,000.00	125,000.00	25,000.00
A-1620-0420	Utilities	450,000.00	500,000.00	50,000.00
A-1620-0440	Contracted Services	110,000.00	110,000.00	-
A-1620-0460	Miscellaneous	1,500.00	1,500.00	-
A-1620-0470	Repairs To Rolling Stock	-	-	-
A-1620-0480	Clothing Allowance	1,600.00	1,600.00	-
	A-1620 EXPENSE Totals:	**1,126,028.00**	**1,222,869.00**	**96,841.00**
Department 1670	**Central Printing - Mailing**			
A-1670-0101	Personal Services-Regular	-	-	-
A-1670-0200	Equipment	-	-	-
A-1670-0410	Materials & Supplies	15,500.00	17,050.00	1,550.00
A-1670-0440	Contracted Services	16,000.00	17,600.00	1,600.00
A-1670-0460	Miscellaneous	65,000.00	71,500.00	6,500.00
	A-1670 EXPENSE Totals:	**96,500.00**	**106,150.00**	**9,650.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 1680	**Information Technology**			
A-1680-0101	Personal Services-Regular	167,119.00	176,029.00	8,910.00
A-1680-0102	Personal Services-Overtime	-	-	-
A-1680-0200	Equipment	95,000.00	35,000.00	(60,000.00)
A-1680-0410	Materials & Supplies	150,000.00	150,000.00	-
A-1680-0440	Contracted Services	1,025,000.00	592,300.00	(432,700.00)
A-1680-0450	Fees For Services Non-Emp	-	-	-
A-1680-0460	Miscellaneous	12,000.00	2,000.00	(10,000.00)
A-1680-0470	Repairs To Rolling Stock	-		-
	A-1680 EXPENSE Totals:	**1,449,119.00**	**955,329.00**	**(493,790.00)**
Department 1910	**Unallocated Ins**			
A-1910-0460	Miscellaneous	375,000.00	325,000.00	(50,000.00)
	A-1910 EXPENSE Totals:	**375,000.00**	**325,000.00**	**(50,000.00)**
Department 1920	**Municipal Dues**			
A-1920-0460	Miscellaneous	5,905.00	6,085.00	180.00
	A-1920 EXPENSE Totals:	**5,905.00**	**6,085.00**	**180.00**
Department 1930	**Judgement & Claims**			
A-1930-0101	Court Ordered Settlement	-		
A-1930-0460	Miscellaneous	50,000.00	50,000.00	-
	A-1930 EXPENSE Totals:	**50,000.00**	**50,000.00**	**-**
Department 1990	**Special Items**			
A-1990-0102	Personal Services-Overtime	-		-
A-1990-0450	Fees For Services Non-Emp	-		-
A-1990-0460	Miscellaneous	200,000.00	200,000.00	-
A-1990-0461	Personnel Contingent	-		-
A-1990-0462	Special Items Personnel	-		-
A-1990-0463	Debt Contingent	100,000.00	100,000.00	-
A-1990-0900	Interfund Transfers	-		-
	A-1990 EXPENSE Totals:	**300,000.00**	**300,000.00**	**-**
Department 3120	**Police Dept**			
A-3120-0101	Personal Services-Regular	6,535,481.00	5,907,992.00	(627,489.00)
A-3120-0102	Personal Services-Overtime	328,212.00	300,000.00	(28,212.00)
A-3120-0200	Equipment	132,714.00	122,857.00	(9,857.00)
A-3120-0410	Materials & Supplies	113,830.00	117,960.00	4,130.00
A-3120-0420	Utilities	-	-	-
A-3120-0440	Contracted Services	256,671.00	758,559.00	501,888.00
A-3120-0450	Fees For Services Non-Emp	11,500.00	12,000.00	500.00
A-3120-0460	Miscellaneous	46,750.00	71,650.00	24,900.00
A-3120-0470	Repairs To Rolling Stock	8,500.00	12,000.00	3,500.00
A-3120-0480	Clothing Allowance	40,550.00	50,800.00	10,250.00
	A-3120 EXPENSE Totals:	**7,474,208.00**	**7,353,818.00**	**(120,390.00)**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 3220	**Crossing Guards**			
A-3220-0101	Personal Services-Regular	244,530.00	244,530.00	-
A-3220-0200	Equipment	-	-	-
A-3220-0410	Materials & Supplies	300.00	300.00	-
A-3220-0460	Miscellaneous	-	-	-
	A-3220 EXPENSE Totals:	**244,830.00**	**244,830.00**	**-**
Department 3310	**Traffic**			
A-3310-0101	Personal Services-Regular	348,424.00	383,083.00	34,659.00
A-3310-0102	Personal Services-Overtime	22,550.00	22,500.00	(50.00)
A-3310-0200	Equipment	-	72,000.00	72,000.00
A-3310-0410	Materials & Supplies	95,000.00	95,000.00	-
A-3310-0420	Utilities	-	-	-
A-3310-0440	Contracted Services	7,000.00	7,000.00	-
A-3310-0441	Reimbursable Towing	35,000.00	35,000.00	-
A-3310-0460	Miscellaneous	1,200.00	1,200.00	-
A-3310-0470	Repairs To Rolling Stock	25,000.00	25,000.00	-
A-3310-0480	Clothing Allowance	1,000.00	1,000.00	-
	A-3310 EXPENSE Totals:	**535,174.00**	**641,783.00**	**106,609.00**
Department 3410	**Fire Dept**			
A-3410-0101	Personal Services-Regular	5,020,211.00	5,544,445.00	524,234.00
A-3410-0102	Personal Services-Overtime	200,000.00	350,000.00	150,000.00
A-3410-0200	Equipment	65,000.00	-	(65,000.00)
A-3410-0211	Ambulance Equipment	-	-	-
A-3410-0410	Materials & Supplies	131,500.00	125,000.00	(6,500.00)
A-3410-0411	Ambulance Supplies	45,000.00	45,000.00	-
A-3410-0420	Utilities	-	-	-
A-3410-0440	Contracted Services	129,500.00	107,580.00	(21,920.00)
A-3410-0450	Fees For Services Non-Emp	43,500.00	39,500.00	(4,000.00)
A-3410-0460	Miscellaneous	136,400.00	122,000.00	(14,400.00)
A-3410-0470	Repairs To Rolling Stock	150,000.00	125,000.00	(25,000.00)
A-3410-0480	Clothing Allowance	105,000.00	136,000.00	31,000.00
	A-3410 EXPENSE Totals:	**6,026,111.00**	**6,594,525.00**	**568,414.00**
Department 3411	**EMS Education**			
A-3411-0101	Personal Services-Regular	30,000.00	30,000.00	-
A-3411-0200	Equipment	-	-	-
A-3411-0410	Materials & Supplies	3,000.00	-	(3,000.00)
A-3411-0440	Contracted Services	-	-	-
A-3411-0450	Fees For Services Non-Emp	30,000.00	33,000.00	3,000.00
A-3411-0460	Miscellaneous	2,500.00	-	(2,500.00)
	A-3411 EXPENSE Totals:	**65,500.00**	**63,000.00**	**(2,500.00)**
Department 3412	**Amb Coll Agency**			
A-3412-0440	Contracted Services	1,000.00	1,000.00	-
A-3412-0460	Miscellaneous	-		-
	A-3412 EXPENSE Totals:	**1,000.00**	**1,000.00**	**-**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 3510	**Control of Dogs**			
A-3510-0101	Personal Services-Regular	583,687.00	655,632.00	71,945.00
A-3510-0102	Personal Services-Overtime	50,000.00	56,188.00	6,188.00
A-3510-0200	Equipment	-	150,000.00	150,000.00
A-3510-0410	Materials & Supplies	100,000.00	100,000.00	-
A-3510-0420	Utilities	1,000.00	1,000.00	-
A-3510-0440	Contracted Services	10,000.00	10,000.00	-
A-3510-0450	Fees For Services Non-Emp	35,000.00	80,000.00	45,000.00
A-3510-0460	Miscellaneous	3,400.00	3,400.00	-
A-3510-0470	Repairs To Rolling Stock	-	-	-
A-3510-0480	Clothing Allowance	-	-	-
	A-3510 EXPENSE Totals:	**783,087.00**	**1,056,220.00**	**273,133.00**
Department 3620	**Code Enforcement**			
A-3620-0101	Personal Services-Regular	437,947.00	459,062.00	21,115.00
A-3620-0102	Personal Services-Overtime	1,000.00	1,000.00	-
A-3620-0200	Equipment	-	-	-
A-3620-0410	Materials & Supplies	2,500.00	2,500.00	-
A-3620-0420	Utilities	-	-	-
A-3620-0440	Contracted Services	51,500.00	51,500.00	-
A-3620-0450	Fees For Services Non-Emp	-	-	-
A-3620-0460	Miscellaneous	5,600.00	5,600.00	-
A-3620-0470	Repairs To Rolling Stock	-	-	-
A-3620-0480	Clothing Allowance	2,000.00	2,000.00	-
	A-3620 EXPENSE Totals:	**500,547.00**	**521,662.00**	**21,115.00**
Department 5110	**Street Maint**			
A-5110-0101	Personal Services-Regular	896,099.00	1,048,128.00	152,029.00
A-5110-0102	Personal Services-Overtime	50,000.00	50,000.00	-
A-5110-0200	Equipment	-	-	-
A-5110-0410	Materials & Supplies	200,000.00	250,000.00	50,000.00
A-5110-0440	Contracted Services	252,000.00	252,000.00	-
A-5110-0460	Miscellaneous	10,000.00	10,000.00	-
A-5110-0480	Clothing Allowance	2,800.00	2,800.00	-
	A-5110 EXPENSE Totals:	**1,410,899.00**	**1,612,928.00**	**202,029.00**
Department 5132	**Garage**			
A-5132-0101	Personal Services-Regular	471,270.00	504,316.00	33,046.00
A-5132-0102	Personal Services-Overtime	45,000.00	45,000.00	-
A-5132-0200	Equipment	-	-	-
A-5132-0410	Materials & Supplies	600,000.00	800,000.00	200,000.00
A-5132-0420	Utilities	-	-	-
A-5132-0440	Contracted Services	125,000.00	125,000.00	-
A-5132-0460	Miscellaneous	28,000.00	28,000.00	-
A-5132-0470	Repairs To Rolling Stock	195,000.00	225,000.00	30,000.00
A-5132-0480	Clothing Allowance	3,150.00	1,200.00	(1,950.00)
	A-5132 EXPENSE Totals:	**1,467,420.00**	**1,728,516.00**	**261,096.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 5142	**Snow Removal**			
A-5142-0200	Equipment	-	-	-
A-5142-0410	Materials & Supplies	330,000.00	375,000.00	45,000.00
A-5142-0440	Contracted Services	-	-	-
	A-5142 EXPENSE Totals:	**330,000.00**	**375,000.00**	**45,000.00**
Department 5182	**Street Lighting**			
A-5182-0200	Equipment	-	-	-
A-5182-0410	Materials & Supplies	50,000.00	30,000.00	(20,000.00)
A-5182-0420	Utilities	425,000.00	254,000.00	(171,000.00)
A-5142-0440	Contracted Services	-	20,000.00	20,000.00
	A-5182 EXPENSE Totals:	**475,000.00**	**304,000.00**	**(171,000.00)**
Department 6410	**Publicity**			
A-6410-0440	Contracted Services	15,300.00	15,300.00	-
	A-6410 EXPENSE Totals:	**15,300.00**	**15,300.00**	**-**
Department 6475	**Tourism**			
A-6475-0101	Personal Services-Regular	-	-	-
A-6475-0200	Equipment	-	-	-
A-6475-0410	Materials & Supplies	-	-	-
A-6475-0420	Utilities	-	-	-
A-6475-0440	Contracted Services	58,000.00	59,740.00	1,740.00
A-6475-0460	Miscellaneous	-	-	-
A-6475-0470	Repairs To Rolling Stock	-	-	-
A-6475-0480	Clothing Allowance	-	-	-
	A-6475 EXPENSE Totals:	**58,000.00**	**59,740.00**	**1,740.00**
Department 6610	**Sealer**			
A-6610-0101	Personal Services-Regular	-	-	-
A-6610-0200	Equipment	-	-	-
A-6610-0410	Materials & Supplies	-	-	-
A-6610-0440	Contracted Services	13,200.00	13,200.00	-
A-6610-0450	Fees For Services Non-Emp	-	-	-
A-6610-0460	Miscellaneous	-	-	-
	A-6610 EXPENSE Totals:	**13,200.00**	**13,200.00**	**-**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 7110	**Parks**			
A-7110-0101	Personal Services-Regular	543,232.00	668,912.00	125,680.00
A-7110-0102	Personal Services-Overtime	-	8,000.00	8,000.00
A-7110-0200	Equipment	-	16,500.00	16,500.00
A-7110-0410	Materials & Supplies	30,000.00	42,000.00	12,000.00
A-7110-0420	Utilities	-	-	-
A-7110-0440	Contracted Services	3,500.00	3,500.00	-
A-7110-0450	Fees For Services Non-Emp	-	-	-
A-7110-0460	Miscellaneous	400.00	400.00	-
A-7110-0461	Concession	2,500.00	2,500.00	-
A-7110-0470	Repairs To Rolling Stock	-	-	-
A-7110-0480	Clothing Allowance	1,600.00	1,600.00	-
	A-7110 EXPENSE Totals:	**581,232.00**	**743,412.00**	**162,180.00**
Department 7145	**Joint Rec.**			
A-7145-0101	Personal Services-Regular	1,000.00	1,000.00	-
A-7145-0200	Equipment	-	-	-
A-7145-0410	Materials & Supplies	1,000.00	1,000.00	-
A-7145-0420	Utilities	-	-	-
A-7145-0440	Contracted Services	2,500.00	2,500.00	-
A-7145-0450	Fees For Services Non-Emp	-	-	-
A-7145-0460	Miscellaneous	500.00	500.00	-
A-7145-0470	Repairs To Rolling Stock	-	-	-
A-7145-0480	Clothing Allowance	-	-	-
	A-7145 EXPENSE Totals:	**5,000.00**	**5,000.00**	**-**
Department 7180	**Pools**			
A-7180-0101	Personal Services-Regular	61,000.00	61,000.00	-
A-7180-0102	Personal Services-Overtime	1,200.00	1,200.00	-
A-7180-0200	Equipment	-	-	-
A-7180-0410	Materials & Supplies	30,000.00	45,000.00	15,000.00
A-7180-0420	Utilities	-	-	-
A-7180-0440	Contracted Services	10,000.00	130,000.00	120,000.00
A-7180-0460	Miscellaneous	850.00	850.00	-
A-7180-0470	Repairs To Rolling Stock	-	-	-
A-7180-0480	Clothing Allowance	1,000.00	1,000.00	-
	A-7180 EXPENSE Totals:	**104,050.00**	**239,050.00**	**135,000.00**
Department 7230	**Marina**			
A-7230-0101	Personal Services-Regular	586,749.00	433,449.00	(153,300.00)
A-7230-0102	Personal Services-Overtime	2,700.00	2,700.00	-
A-7230-0200	Equipment	-	-	-
A-7230-0410	Materials & Supplies	50,000.00	70,000.00	20,000.00
A-7230-0420	Utilities	-	-	-
A-7230-0440	Contracted Services	35,000.00	35,000.00	-
A-7230-0460	Miscellaneous	1,000.00	1,000.00	-
A-7230-0470	Repairs To Rolling Stock	-	-	-
A-7230-0480	Clothing Allowance	1,000.00	1,000.00	-
	A-7230 EXPENSE Totals:	**676,449.00**	**543,149.00**	**(133,300.00)**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 7265	**Skating Rinks**			
A-7265-0101	Personal Services-Regular	-	10,530.00	10,530.00
A-7265-0102	Personal Services-Overtime	-	10,800.00	10,800.00
A-7265-0200	Equipment	-	-	-
A-7265-0410	Materials & Supplies	30,000.00	30,000.00	-
A-7265-0420	Utilities	-	-	-
A-7265-0440	Contracted Services	40,000.00	40,000.00	-
A-7265-0450	Fees For Services Non-Emp	-	-	-
A-7265-0460	Miscellaneous	400.00	400.00	-
A-7265-0470	Repairs To Rolling Stock	-	-	-
A-7265-0480	Clothing Allowance	-	-	-
	A-7265 EXPENSE Totals:	**70,400.00**	**91,730.00**	**21,330.00**
Department 7270	**Band Concerts**			
A-7270-0440	Contracted Services	10,000.00	10,000.00	-
	A-7270 EXPENSE Totals:	**10,000.00**	**10,000.00**	**-**
Department 7310	**Youth Bureau**			
A-7310-0101	Personal Services-Regular	-	-	-
A-7310-0102	Personal Services Overtime	-	-	-
A-7310-0200	Equipment	-	-	-
A-7310-0410	Materials & Supplies	-	-	-
A-7310-0420	Utilities	-	-	-
A-7310-0440	Contracted Services	-	-	-
A-7310-0450	Fees For Services Non-Emp	131,601.00	132,000.00	399.00
A-7310-0460	Miscellaneous	-	-	-
	A-7310 EXPENSE Totals:	**131,601.00**	**132,000.00**	**399.00**
Department 7550	**Celebrations**			
A-7550-0440	Contracted Service	-	-	-
A-7550-0460	Miscellaneous	15,000.00	15,000.00	-
	A-7550 EXPENSE Totals:	**15,000.00**	**15,000.00**	**-**
Department 7610	**Programs for Aging**			
A-7610-0101	Personal Services-Regular	-	-	-
A-7610-0200	Equipment	-	-	-
A-7610-0410	Materials & Supplies	250.00	-	(250.00)
A-7610-0420	Utilities	-	-	-
A-7610-0440	Contracted Services	-	-	-
A-7610-0450	Fees For Services Non-Emp	-	-	-
A-7610-0460	Miscellaneous	2,200.00	2,450.00	250.00
	A-7610 EXPENSE Totals:	**2,450.00**	**2,450.00**	**-**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 8010	**Zoning Board**			
A-8010-0101	Personal Services-Regular	35,010.00	36,060.00	1,050.00
A-8010-0200	Equipment	-	-	-
A-8010-0410	Materials & Supplies	2,000.00	2,500.00	500.00
A-8010-0420	Utilities	-	-	-
A-8010-0440	Contracted Services	2,860.00	3,950.00	1,090.00
A-8010-0450	Fees For Services Non-Emp	-	-	-
A-8010-0460	Miscellaneous	7,500.00	9,000.00	1,500.00
A-8010-0470	Repairs To Rolling Stock	-	-	-
A-8010-0480	Clothing Allowance	-	-	-
	A-8010 EXPENSE Totals:	**47,370.00**	**51,510.00**	**4,140.00**
Department 8020	**Planning Board**			
A-8020-0101	Personal Services-Regular	-	-	-
A-8020-0102	Personal Services-Overtime	-	-	-
A-8020-0200	Equipment	-	-	-
A-8020-0410	Materials & Supplies	2,000.00	2,000.00	-
A-8020-0440	Contracted Services	6,000.00	6,000.00	-
A-8020-0450	Fees For Services Non-Emp	-	-	-
A-8020-0460	Miscellaneous	2,500.00	2,500.00	-
A-8020-0470	Repairs To Rolling Stock	-	-	-
A-8020-0480		-	-	-
	A-8020 EXPENSE Totals:	**10,500.00**	**10,500.00**	**-**
Department 8170	**Street Cleaning**			
A-8170-0101	Personal Services-Regular	741,169.00	679,751.00	(61,418.00)
A-8170-0102	Personal Services-Overtime	31,000.00	31,000.00	-
A-8170-0200	Equipment	115,000.00	14,000.00	(101,000.00)
A-8170-0410	Materials & Supplies	14,500.00	20,000.00	5,500.00
A-8170-0440	Contracted Services	48,075.00	48,075.00	-
A-8170-0460	Miscellaneous	1,500.00	1,500.00	-
A-8170-0480	Clothing Allowance	1,800.00	1,800.00	-
	A-8170 EXPENSE Totals:	**953,044.00**	**796,126.00**	**(156,918.00)**
Department 8510	**Beautification**			
A-8510-0101	Personal Services-Regular	-	-	-
A-8510-0410	Materials & Supplies	24,000.00	24,000.00	-
A-8510-0440	Contracted Services	-	-	-
	A-8510 EXPENSE Totals:	**24,000.00**	**24,000.00**	**-**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 8560	**Shade Trees & Parks**			
A-8560-0101	Personal Services-Regular	485,658.00	489,882.00	4,224.00
A-8560-0102	Personal Services-Overtime	29,000.00	29,000.00	-
A-8560-0200	Equipment	100,000.00	-	(100,000.00)
A-8560-0410	Materials & Supplies	18,000.00	20,000.00	2,000.00
A-8560-0440	Contracted Services	13,000.00	13,000.00	-
A-8560-0460	Miscellaneous	10,000.00	10,000.00	-
A-8560-0480	Clothing Allowance	1,400.00	1,400.00	-
	A-8560 EXPENSE Totals:	**657,058.00**	**563,282.00**	**(93,776.00)**
Department 9010	**Retirement**			
A-9010-0800	Employees Retirement	1,261,563.00	1,425,566.00	164,003.00
A-9010-0800	Police & Fire Retirement	3,144,671.00	3,553,478.00	408,807.00
	A-9010 EXPENSE Totals:	**4,406,234.00**	**4,979,044.00**	**572,810.00**
Department 9030	**Social Security**			
A-9030-0800	Social Security	1,685,035.00	1,853,539.00	168,504.00
	A-9030 EXPENSE Totals:	**1,685,035.00**	**1,853,539.00**	**168,504.00**
Department 9045	**Life Ins**			
A-9045-0800	Life Insurance	19,000.00	20,000.00	1,000.00
	A-9045 EXPENSE Totals:	**19,000.00**	**20,000.00**	**1,000.00**
Department 9050	**Unemployment Ins**			
A-9050-0800	Unemployment Insurance	50,000.00	52,000.00	2,000.00
	A-9050 EXPENSE Totals:	**50,000.00**	**52,000.00**	**2,000.00**
Department 9055	**Disability Ins**			
A-9055-0800	Disability Insurance	19,000.00	20,000.00	1,000.00
	A-9055 EXPENSE Totals:	**19,000.00**	**20,000.00**	**1,000.00**
Department 9089	**Dental Ins**			
A-9089-0800	Dental Insurance	65,000.00	70,000.00	5,000.00
	A-9089 EXPENSE Totals:	**65,000.00**	**70,000.00**	**5,000.00**
Department 9730	**Debt-BANS**			
A-9730-0600	Bond Anticipation Notes-Prin.	1,496,096.00	2,111,854.00	615,758.00
A-9730-0700	Bond Anticipation Notes-Int.	256,997.00	465,154.00	208,157.00
	A-9730 EXPENSE Totals:	**1,753,093.00**	**2,577,008.00**	**823,915.00**
Department 9901	**Interfund Transfers**			
A-9901-0900	Transfers To Other Funds (Debt Svc)	1,205,887.00	1,233,367.00	27,480.00
	A-9901 EXPENSE Totals:	**1,205,887.00**	**1,233,367.00**	**27,480.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 9902	**Trans to Health**			
A-9902-0900	Transfer To Health Insurance	6,700,000.00	7,705,000.00	1,005,000.00
	A-9902 EXPENSE Totals:	**6,700,000.00**	**7,705,000.00**	**1,005,000.00**
Department 9906	**Trans to CDA**			
A-9906-0460	Trans to CDA	244,750.00	222,500.00	(22,250.00)
	A-9906 EXPENSE Totals:	**244,750.00**	**222,500.00**	**(22,250.00)**
Department 9907	**Trans to RAP**			
A-9907-0460	Miscellaneous	115,000.00	113,800.00	(1,200.00)
	A-9907 EXPENSE Totals:	**115,000.00**	**113,800.00**	**(1,200.00)**
Department 9908	**Trans to Risk Retention**			
A-9908-0900	Transfer To Self Insurance	-	-	-
	A-9908 EXPENSE Totals:	-	-	
Department 9950	**Trans to Capital Fund**			
A-9950-0900	Trans To Capital Projects	30,000.00	30,000.00	-
	A-9950 EXPENSE Totals:	**30,000.00**	**30,000.00**	**-**
	EXPENSE Totals:	**45,403,752.00**	**49,237,709.00**	**3,833,957.00**
	Fund A Totals:	**(2,087,500.00)**	**(14,729,820.00)**	

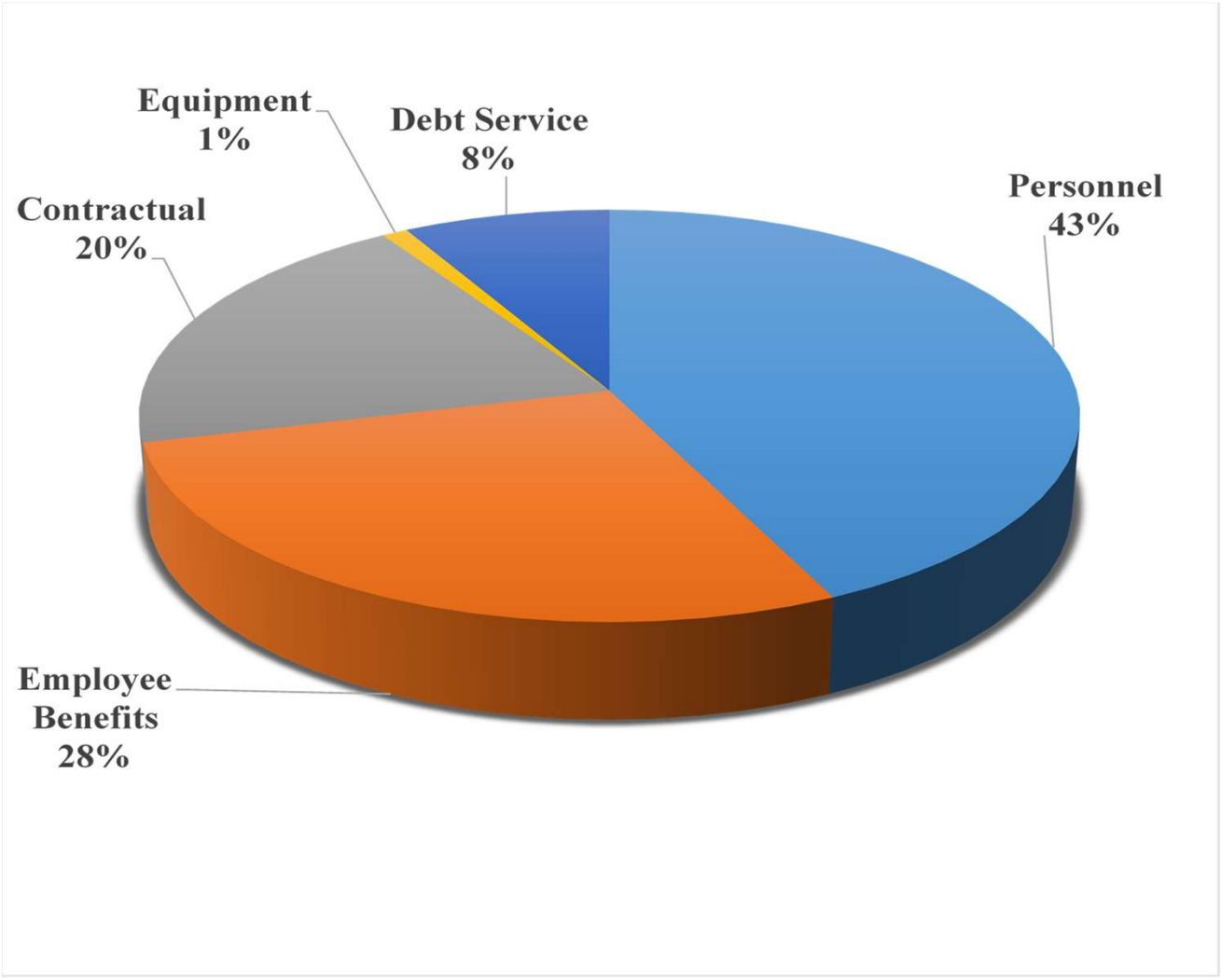
Water Fund

Account Number	Description	2026 Budget	2027 Budget Request	Difference
REVENUE				
F-0000-2124	Water Sales Other Municipal.	1,010,500.00	1,034,892.00	24,392.00
F-0000-2125	Water Sales Other Minetto Town	-	-	-
F-0000-2126	Water Sales Colloge In.	3,000.00	3,200.00	200.00
F-0000-2127	Water Sales College Out	202,760.00	202,760.00	-
F-0000-2128	Sales Other Water Utilit.	-	-	-
F-0000-2129	Unmetered	1,100,000.00	1,100,000.00	-
F-0000-2130	Unmetered Nov Sched	-	-	-
F-0000-2132	Fire Alarm Systems	45,900.00	50,000.00	4,100.00
F-0000-2135	Water Sales Not Classif.	-	15,000.00	15,000.00
F-0000-2140	Metered Sales	1,230,000.00	1,500,000.00	270,000.00
F-0000-2141	Metered Water Sales-Outside	300,000.00	550,000.00	250,000.00
F-0000-2144	Water Service Charges	4,000.00	5,000.00	1,000.00
F-0000-2148	Interest & Penalty On Water Rents	152,400.00	150,000.00	(2,400.00)
F-0000-2389	Misc Rev Other Governments	626,000.00	800,000.00	174,000.00
F-0000-2401	Interest & Earnings	5,246.00	25,000.00	19,754.00
F-0000-2410	Rental Of Property, Individual	-	-	-
F-0000-2620	Forfeiture Of Deposits	-	-	-
F-0000-2650	Sale Of Scrap Metal	-	-	-
F-0000-2665	Sales Of Equipment	-	40,000.00	40,000.00
F-0000-2680	Water Ins Recov	-	-	-
F-0000-2690	Other Compensation For Loss	-	-	-
F-0000-2701	Refunds Prior Yrs Expenditures	-	-	-
F-0000-2770	Miscellaneous Revenues	16,000.00	20,000.00	4,000.00
F-0000-2800	Lead and Copper Testing	-	1,000.00	1,000.00
F-0000-2801	Interfund Revenues	-	-	-
F-0000-2954	Unused Cap. Fund Auth.	-	-	-
F-0000-3000	State Aid	-	-	-
F-0000-3989	State Aid	-	-	-
F-0000-5031	Interfund Transfers	-	-	-
	REVENUE Totals:	**4,695,806.00**	**5,496,852.00**	**801,046.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
EXPENSE				
Department 1320	**Auditor**			
F-1320-0440	Contracted Services	25,000.00	25,000.00	-
	F-1320 EXPENSE Totals:	**25,000.00**	**25,000.00**	**-**
Department 1910	**Unallocated Ins**			
F-1910-0460	Miscellaneous	75,000.00	75,000.00	-
	F-1910 EXPENSE Totals:	**75,000.00**	**75,000.00**	**-**
Department 1989	**Admin Fees-EFC**			
F-1989-0460	Miscellaneous	-	-	-
	F-1989 EXPENSE Totals:	**-**	**-**	**-**
Department 1990	**Special Items**			
F-1990-0102	Personal Services-Overtime	-	-	-
F-1990-0460	Miscellaneous	125,000.00	75,000.00	(50,000.00)
F-1990-0461	Special Items Personnel	50,000.00	51,500.00	1,500.00
F-1990-0463	Debt Contingent	150,000.00	154,500.00	4,500.00
F-1990-0900	Interfund Transfers	-	-	-
	F-1990 EXPENSE Totals:	**325,000.00**	**281,000.00**	**(44,000.00)**
Department 8310	**Water Admin**			
F-8310-0101	Personal Services-Regular	57,363.00	59,371.00	2,008.00
F-8310-0200	Equipment	-	-	-
F-8310-0410	Materials & Supplies	-	-	-
F-8310-0440	Contracted Services	-	-	-
F-8310-0450	Fees For Services Non-Emp	-	-	-
F-8310-0460	Miscellaneous	-	-	-
F-8310-0470	Repairs To Rolling Stock	-	-	-
F-8310-0480	Clothing Allowance	-	-	-
	F-8310 EXPENSE Totals:	**57,363.00**	**59,371.00**	**2,008.00**
Department 8320	**Power & Pump**			
F-8320-0101	Personal Services-Regular	641,612.00	782,993.00	141,381.00
F-8320-0102	Personal Services-Overtime	75,000.00	75,000.00	-
F-8320-0200	Equipment	85,000.00	165,000.00	80,000.00
F-8320-0410	Materials & Supplies	273,100.00	333,420.00	60,320.00
F-8320-0420	Utilities	532,100.00	732,100.00	200,000.00
F-8320-0440	Contracted Services	404,000.00	404,000.00	-
F-8320-0460	Miscellaneous	3,000.00	4,500.00	1,500.00
F-8320-0470	Repairs To Rolling Stock	10,000.00	10,000.00	-
F-8320-0480	Clothing Allowance	4,400.00	5,000.00	600.00
	F-8320 EXPENSE Totals:	**2,028,212.00**	**2,512,013.00**	**483,801.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 8340	**Trans & Distrib**			
F-8340-0101	Personal Services-Regular	563,459.00	809,147.00	245,688.00
F-8340-0102	Personal Services-Overtime	17,000.00	17,000.00	-
F-8340-0200	Equipment	70,000.00	229,000.00	159,000.00
F-8340-0410	Materials & Supplies	250,000.00	325,000.00	75,000.00
F-8340-0420	Utilities	-	-	-
F-8340-0440	Contracted Services	9,500.00	9,500.00	-
F-8340-0450	Fees For Services Non-Emp	-	-	-
F-8340-0460	Miscellaneous	10,000.00	10,000.00	-
F-8340-0470	Repairs To Rolling Stock	-	-	-
F-8340-0480	Clothing Allowance	1,000.00	1,600.00	600.00
	F-8340 EXPENSE Totals:	**920,959.00**	**1,401,247.00**	**480,288.00**
Department 90XX	**Employee Benefits**			
F-9010-0800	State Retirement	148,921.00	168,281.00	19,360.00
F-9030-0800	Social Security	108,355.00	122,655.00	14,300.00
F-9045-0800	Life Insurance	-	-	-
F-9050-0800	Unemployment Insurance	-	-	-
F-9055-0800	Disability Insurance	-	-	-
F-9089-0800	Dental Insurance	-	-	-
	F-90XX EXPENSE Totals:	**257,276.00**	**290,936.00**	**33,660.00**
Department 9901	**Interfund Transfers**			
F-9901-0900	Transfers To Debt Service	630,996.00	637,600.00	6,604.00
	F-9901 EXPENSE Totals:	**630,996.00**	**637,600.00**	**6,604.00**
Department 9902	**Trans to Health**			
F-9902-0900	Transfer To Health Insurance	375,000.00	431,250.00	56,250.00
	F-9902 EXPENSE Totals:	**375,000.00**	**431,250.00**	**56,250.00**
Department 9907	**Trans to RAP**			
F-9907-0460	Miscellaneous	-	-	
	F-9907 EXPENSE Totals:	**-**	**-**	**-**
Department 9950	**Transfers to Other Funds**			
F-9950-0900	Trans To Capital Projects	-	-	-
F-9950-0901	Trans To General Fund	-	650,000.00	650,000.00
	F-9950 EXPENSE Totals:	**-**	**650,000.00**	**650,000.00**
	EXPENSE Totals:	**4,694,806.00**	**6,363,417.00**	**1,668,611.00**
	Fund F Totals:	**1,000.00**	**(866,565.00)**	**(867,565.00)**

2027 Operating Fund Budgets
Expenditures by Object



Sewer Enterprise Fund

Account Number	Description	2026 Budget	2027 Budget Request	Difference
REVENUE				
G-0000-1090	Int & Penalties Real Prop Tax	-		-
G-0000-2120	Sewer Industrial	-	30,000.00	30,000.00
G-0000-2122	Flat Rate Sewer Service Charges	2,188,102.00	1,800,000.00	(388,102.00)
G-0000-2122	Metered Rate Sewer Charges	3,176,204.00	2,400,000.00	(776,204.00)
G-0000-2128	Interest & Penalties On Sewer Acct	350,000.00	200,000.00	(150,000.00)
G-0000-2374	Sewer Services For Other Govts	1,778,117.00	1,778,117.00	-
G-0000-2392	Debt Service Other Gov	581,853.00	556,322.00	(25,531.00)
G-0000-2401	Interest & Earnings	250,000.00	200,000.00	(50,000.00)
G-0000-2590	Sewer Connections	-	-	-
G-0000-2591	Res Sewer Connection	-	-	-
G-0000-2592	Commercial Sewer Connection	150.00	-	(150.00)
G-0000-2593	Industrial Sewer Connection	1,200,000.00	1,200,000.00	-
G-0000-2610	Fines	-	-	-
G-0000-2665	Sale of Equipment	-	-	-
G-0000-2680	Insurance Recoveries	-	-	-
G-0000-2690	Other Compensation For Loss	-	-	-
G-0000-2701	Refunds Prior Yrs Expenditures	-	-	-
G-0000-2770	Miscellaneous Revenues	500.00	-	(500.00)
G-0000-2801	Interfund Revenues	-	-	-
G-0000-3901	STATE AID	-	-	-
G-0000-5031	Interfund Transfers	-	-	-
	Appropriated Fund Balance	223,796.00		(223,796.00)
	REVENUE Totals:	**9,748,722.00**	**8,164,439.00**	**(1,584,283.00)**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
EXPENSE				
Department 1320	**Auditor**			
G-1320-0440	Contracted Services	60,000.00	60,000.00	-
	G-1320 EXPENSE Totals:	**60,000.00**	**60,000.00**	**-**
Department 1910	**Unallocated Ins**			
G-1910-0460	Miscellaneous	175.00	175,000.00	174,825.00
	G-1910 EXPENSE Totals:	**175.00**	**175,000.00**	**174,825.00**
Department 1930	**Judgement & Claims**			
G-1930-0460	Miscellaneous	50,000.00	50,000.00	-
	G-1930 EXPENSE Totals:	**50,000.00**	**50,000.00**	**-**
Department 1989	**Admin Fees-EFC**			
G-1989-0440	Miscellaneous	33,160.00	35,000.00	1,840.00
	G-1989 EXPENSE Totals:	**33,160.00**	**35,000.00**	**1,840.00**
Department 1990	**Special Items**			
G-1990-0460	Miscellaneous	285,000.00	175.00	(284,825.00)
G-1990-0461	Personnel Contingent	34,000.00	34,000.00	-
G-1990-0463	Debt Contingent	300,000.00	300,000.00	-
G-1990-0464	Consent Decree Contingent	25,000.00	25,000.00	-
G-1990-0994	Depreciation Expense	-		-
	G-1990 EXPENSE Totals:	**644,000.00**	**359,175.00**	**(284,825.00)**
Department 8120	**San Sewers**			
G-8120-0101	Personal Services-Regular	570,149.00	607,193.00	37,044.00
G-8120-0102	Personal Services-Overtime	40,000.00	40,000.00	-
G-8120-0200	Equipment	250,000.00	180,000.00	(70,000.00)
G-8120-0410	Materials & Supplies	160,000.00	165,000.00	5,000.00
G-8120-0420	Utilities	15,000.00	20,000.00	5,000.00
G-8120-0440	Contracted Services	32,000.00	32,000.00	-
G-8120-0460	Miscellaneous	10,000.00	10,000.00	-
G-8120-0470	Repairs To Rolling Stock	100,000.00	100,000.00	-
G-8120-0480	Clothing Allowance	2,100.00	1,600.00	(500.00)
G-8120-0800	Employee Benefits	-	-	-
	G-8120 EXPENSE Totals:	**1,179,249.00**	**1,155,793.00**	**(23,456.00)**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 8130	**ESWWTP**			
G-8130-0101	Personal Services-Regular	503,223.00	538,645.00	35,422.00
G-8130-0102	Personal Services-Overtime	31,500.00	34,500.00	3,000.00
G-8130-0200	Equipment	241,000.00	335,000.00	94,000.00
G-8130-0410	Materials & Supplies	356,900.00	319,400.00	(37,500.00)
G-8130-0420	Utilities	236,000.00	287,300.00	51,300.00
G-8130-0440	Contracted Services	746,712.00	891,814.00	145,102.00
G-8130-0460	Miscellaneous	24,050.00	24,050.00	-
G-8130-0470	Repairs To Rolling Stock	-	-	-
G-8130-0480	Clothing Allowance	1,500.00	4,950.00	3,450.00
G-8130-0800	Employee Benefits	-	-	-
	G-8130 EXPENSE Totals:	**2,140,885.00**	**2,435,659.00**	**294,774.00**
Department 8140	**WSWWTP**			
G-8140-0101	Personal Services-Regular	450,339.00	452,085.00	1,746.00
G-8140-0102	Personal Services-Overtime	31,000.00	34,000.00	3,000.00
G-8140-0200	Equipment	33,000.00	99,000.00	66,000.00
G-8140-0410	Materials & Supplies	400,500.00	377,500.00	(23,000.00)
G-8140-0420	Utilities	237,200.00	296,500.00	59,300.00
G-8140-0440	Contracted Services	654,312.00	766,014.00	111,702.00
G-8140-0450	Fees For Services Non-Emp	1,000.00	1,000.00	-
G-8140-0460	Miscellaneous	27,850.00	27,850.00	-
G-8140-0470	Repairs To Rolling Stock	-	-	-
G-8140-0480	Clothing Allowance	3,600.00	8,550.00	4,950.00
	G-8140 EXPENSE Totals:	**1,838,801.00**	**2,062,499.00**	**223,698.00**
Department 90XX	**Employee Benefits**			
G-9010-0800	State Retirement	236,668.00	267,435.00	30,767.00
G-9030-0800	Social Security	124,406.00	136,135.00	11,729.00
G-9045-0800	Life Insurance	500.00	500.00	-
G-9050-0800	Unemployment Insurance	-	-	-
G-9055-0800	Disability Insurance	32,000.00	32,000.00	-
G-9089-0800	Dental Insurance	4,800.00	4,800.00	-
	G-90XX EXPENSE Totals:	**398,374.00**	**440,870.00**	**42,496.00**
Department 9518	**Tran to General Fund**			
G-9518-0900	Transfer To General	-	-	
	G-9518 EXPENSE Totals:	**-**	**-**	**-**
Department 9710	**Debt-Bonds**			
G-9730-0600	Serial Bonds-Prin.	1,684,600.00	1,712,620.00	28,020.00
G-9730-0700	Serial Bonds-Int.	1,119,478.00	1,074,082.00	(45,396.00)
	G-9710 EXPENSE Totals:	**2,804,078.00**	**2,786,702.00**	**(17,376.00)**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 9730	**Debt-BANS**			
G-9730-0600	Bond Anticipation Notes-Prin.	-	-	-
G-9730-0700	Bond Anticipation Notes-Int.	-	-	-
	G-9730 EXPENSE Totals:	**-**	**-**	**-**
Department 9902	**Trans to Health**			
G-9902-0900	Transfer To Health Insurance	600,000.00	690,000.00	90,000.00
	G-9902 EXPENSE Totals:	**600,000.00**	**690,000.00**	**90,000.00**
Department 9950	**Trans to Capital Fund**			
G-9950-0900	Trans To Capital Projects	-	-	
	G-9950 EXPENSE Totals:	**-**	**-**	**-**
	EXPENSE Totals:	**9,748,722.00**	**10,250,698.00**	**501,976.00**
	Fund G Totals:	**-**	**(2,086,259.00)**	**(2,086,259.00)**

High Dam Enterprise Fund

Account Number	Description	2026 Budget	2027 Budget Request	Difference
REVENUE				
E-0000-2150	Sale of Electrical Power	3,000,000.00	3,565,200.00	565,200.00
E-0000-2152	Production Tax Credits		1,200,000.00	1,200,000.00
E-0000-2401	Interest and Earnings		-	-
E-0000-2410	Rental of Real Property		-	-
E-0000-2414	Rental of Equipment		-	-
E-0000-2440	Rental Other		-	-
E-0000-2650	Sale of Scrap and Excess Mater		-	-
E-0000-2655	Sales Other		-	-
E-0000-2665	Sales of Equipment		-	-
E-0000-2680	Insurance Recoveries		-	-
E-0000-2701	Refund of Prior Year Expend		-	-
E-0000-2706	Grants From Local Governments		-	-
E-0000-2770	Unclassified		-	-
E-0000-3989	State Aid Other Home & Comm		750,000.00	750,000.00
	Appropriated Fund Balance		-	-
	REVENUE Totals:	**3,000,000.00**	**5,515,200.00**	**2,515,200.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
EXPENSE				
Department 1320	**Auditor**			
EE-1320-0440	Contracted Services	20,000.00	20,000.00	-
	EE-1320 EXPENSE Totals:	**20,000.00**	**20,000.00**	**-**
Department 1910	**Unallocated Ins**			
EE-1910-0460	Miscellaneous	25,000.00	125,000.00	100,000.00
	EE-1910 EXPENSE Totals:	**25,000.00**	**125,000.00**	**100,000.00**
Department 1930	**Judgement & Claims**			
EE-1930-0460	Miscellaneous	-	-	-
	EE-1930 EXPENSE Totals:	**-**	**-**	**-**
Department 1989	**Admin Fees-EFC**			
EE-1989-0440	Miscellaneous	-	5,000.00	5,000.00
	EE-1989 EXPENSE Totals:	**-**	**5,000.00**	**5,000.00**
Department 1990	**Special Items**			
EE-1990-0460	Miscellaneous	-	-	-
EE-1990-0461	Personnel Contingent	-	-	-
EE-1990-0463	Debt Contingent	-	-	-
EE-1990-0464	Commercial Performance Incentive	-	140,460.00	140,460.00
EE-1990-0994	Depreciation Expense	-	-	-
	EE-1990 EXPENSE Totals:	**-**	**140,460.00**	**140,460.00**
Department 8410	**High Dam**			
EE-8410-0101	Personal Services-Regular	155,636.00	167,941.00	12,305.00
EE-8410-0102	Personal Services-Overtime	5,000.00	15,000.00	10,000.00
EE-8410-0200	Equipment	70,000.00	-	(70,000.00)
EE-8410-0410	Materials & Supplies	30,000.00	50,000.00	20,000.00
EE-8410-0420	Utilities	25,000.00	75,000.00	50,000.00
EE-8410-0440	Contracted Services	538,500.00	1,366,000.00	827,500.00
EE-8410-0460	Miscellaneous	1,000.00	21,000.00	20,000.00
EE-8410-0470	Repairs To Rolling Stock	150,000.00	200,000.00	50,000.00
EE-8410-0480	Clothing Allowance	4,000.00	7,500.00	3,500.00
EE-8410-0800	Employee Benefits	-	-	-
	EE-8410 EXPENSE Totals:	**979,136.00**	**1,902,441.00**	**923,305.00**

Account Number	Description	2026 Budget	2027 Budget Request	Difference
Department 90XX	**Employee Benefits**			
EE-9010-0800	State Retirement	16,000.00	18,080.00	2,080.00
EE-9030-0800	Social Security	12,851.00	14,635.00	1,784.00
EE-9045-0800	Life Insurance	500.00	-	(500.00)
EE-9050-0800	Unemployment Insurance	-	-	-
EE-9055-0800	Disability Insurance	-	-	-
EE-9089-0800	Dental Insurance	500.00	-	(500.00)
	EE-90XX EXPENSE Totals:	**29,851.00**	**32,715.00**	**2,864.00**
Department 9500	**Transfers**			
EE-9500-0900	Transfer To Reserves	272,455.00	492,414.00	219,959.00
EE-9500-0901	Transfer To General Fund		1,100,000.00	1,100,000.00
	EE-9518 EXPENSE Totals:	**272,455.00**	**1,592,414.00**	**1,319,959.00**
Department 9710	**Debt-Bonds**			
EE-9730-0600	Serial Bonds-Prin.	106,709.00	365,528.00	258,819.00
EE-9730-0700	Serial Bonds-Int.	692,376.00	452,287.00	(240,089.00)
	EE-9710 EXPENSE Totals:	**799,085.00**	**817,815.00**	**18,730.00**
Department 9730	**Debt-BANS**			
EE-9730-0600	Bond Anticipation Notes-Prin.	724,860.00	724,860.00	-
EE-9730-0700	Bond Anticipation Notes-Int.	149,613.00	112,210.00	(37,403.00)
	EE-9730 EXPENSE Totals:	**874,473.00**	**837,070.00**	**(37,403.00)**
Department 9902	**Trans to Health**			
EE-9902-0900	Transfer To Health Insurance	-	42,285.00	42,285.00
	EE-9902 EXPENSE Totals:	**-**	**42,285.00**	**42,285.00**
	EXPENSE Totals:	**3,000,000.00**	**5,515,200.00**	**2,515,200.00**
	Fund EE Totals:	**-**	**-**	**-**

2027 Enterprise Fund Budgets
Expenditures by Object

