City of Watervliet

The Arsenal City

2027 Proposed Budget

City Manager Melissa Cherubino

CITY OF WATERVLIET

2027 General Fund Tax Rate and Tax Levy

District	*Assessments*	*Rates*	*Levy*	*Total*
General Fund	$ 397,923,739	$ 16.77719	$ 6,676,042	
			General Fund Levy	***$ 6,676,042***

2027 Tax Breakdown:

$100,000.00 *home*	$16.28854 *per thousand*	$1,628.85	Tax for 2026	
$100,000.00 *home*	$16.77719 *per thousand*	$1,677.72	Tax for 2027	
		$48.87	***Annual Increase on a $100,000 home***	

Total Tax Revenue		
2027 Total General Fund Levy	**$**	**6,676,042**
2026 Total General Fund Levy	**$**	**6,463,099**
2027 Revenue Increase/decrease	***$***	***212,943***

City of Watervliet - Statement of Activities	FY 2024	FY 2025	FY 2026			FY 2027 City Manager		
	Actual	Actual	Budget	Projected	Over / (Under)	Budget	$ vs. FY26	% vs. FY26
Revenues								
Real Property Taxes	$ 5,839,106	$ 6,180,205	$ 6,463,099	$ 6,463,099	$ (0)	$ 6,676,042	$ 212,943	3.3%
Real Property Tax Items	204,261	222,175	265,000	210,393	(54,607)	399,037	134,037	50.6%
Sales and Use Tax	5,137,918	5,231,722	5,250,350	5,501,154	250,804	5,530,849	280,499	5.3%
Departmental Income	5,747,967	4,998,369	5,876,866	5,663,044	(213,822)	5,757,866	(119,000)	-2.0%
Intergovernmental Charges	361,814	401,234	422,550	536,442	113,892	465,000	42,450	10.0%
Use of Money and Property	58,635	191,981	62,400	125,058	62,658	134,400	72,000	115.4%
Licenses and Permits	93,122	95,553	140,325	99,889	(40,436)	1,550,000	1,409,675	1004.6%
Fines and Forfeitures	14,730	42,751	200,000	37,096	(162,904)	26,000	(174,000)	-87.0%
Sale of Property and Compensation for Loss	78,778	98,047	68,000	57,547	(10,453)	47,700	(20,300)	-29.9%
Miscellaneous	215,405	340,123	386,972	48,190	(338,782)	562,918	175,946	45.5%
State Aid	2,717,747	2,294,257	2,987,280	3,061,520	74,240	1,867,780	(1,119,500)	-37.5%
Federal Aid	330,149	225,349	114,100	98,591	(15,509)	67,000	(47,100)	-41.3%
Transfers In	-	-	-	-	-	-	-	0.0%
Total Revenues	**20,799,632**	**20,321,765**	**22,236,942**	**21,902,021**	**(334,921)**	**23,084,591**	**847,649**	**3.8%**
Expenditures								
General Government Support	1,655,748	1,303,268	2,580,502	1,525,884	(1,054,618)	2,789,833	209,331	8.1%
Public Safety	6,789,767	7,030,326	7,038,705	7,918,922	880,217	7,736,542	697,837	9.9%
Health	-	-	-	-	-	-	-	0.0%
Transportation	1,422,991	471,983	600,095	490,231	(109,864)	453,120	(146,975)	-24.5%
Culture and Recreation	329,766	377,075	298,220	331,762	33,542	306,678	8,458	2.8%
Economic Assistance	20,000	20,000	5,500	15,000	9,500	15,000	9,500	172.7%
Home and Community Services	3,217,788	3,052,494	4,287,901	3,718,357	(569,544)	3,755,899	(532,002)	-12.4%
Employee Benefits	4,836,835	5,780,725	6,659,794	6,089,947	(569,846)	6,581,107	(78,687)	-1.2%
Debt Service	946,496	860,963	900,609	894,679	(5,930)	928,458	27,849	3.1%
Interfund Transfers	351,560	-	140,000	471,905	331,905	240,000	100,000	71.4%
Total Expenditures	**19,570,949**	**18,896,835**	**22,511,326**	**21,456,688**	**(1,054,638)**	**22,806,638**	**295,312**	**1.3%**
Net Change in Fund Balances (Deficit)	**1,228,683**	**1,424,930**	**(274,383)**	**445,334**	**719,717**	**277,954**	**552,337**	**-201.3%**
Fund Balances (Deficit) -- Beginning	**3,944,037**	**5,172,720**	**6,597,650**	**6,597,650**	**-**	**7,042,984**	**445,334**	**6.7%**
Fund Balances (Deficit) -- Ending	**5,172,720**	**6,597,650**	**6,323,267**	**7,042,984**	**719,717**	**7,320,937**	**997,671**	**15.8%**

General Fund (A) - Budget Summary	FY 2024	FY 2025	FY 2026			FY 2027 City Manager		
	Actual	Actual	Budget	Projected	Over / (Under)	Budget	$ vs. FY26	% vs. FY26
Total Revenues	15,913,818	16,399,575	17,439,526	17,160,385	(279,141)	18,344,593	905,066	5.2%
Total Expenditures	15,298,386	15,550,232	17,392,196	17,234,550	(157,647)	18,344,592	952,396	5.5%
Net Change in Fund Balances (Deficit)	615,433	849,343	47,330	(74,165)	(121,495)	0	(47,330)	-100.0%
Fund Balances (Deficit) -- Beginning	**2,218,930**	**2,834,362**	**3,683,705**	**3,683,705**	**-**	**3,609,540**	**(74,165)**	**-2.0%**
Fund Balances (Deficit) -- Ending	**2,834,362**	**3,683,705**	**3,731,035**	**3,609,540**	**(121,495)**	**3,609,540**	**(121,495)**	**-3.3%**

General Fund (A) - Revenue Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A1020	**Real Property Tax Items**								
1081	Payment In Lieu Of	$ 181,234	$ 196,723	$ 242,000	$ 188,166	$ (53,834)	$ 379,037	$ 137,037	57%
1090	Interest /Penalty On	23,027	25,452	23,000	22,226	(774)	20,000	(3,000)	-13%
	Total Real Property Tax Items	**204,261**	**222,175**	**265,000**	**210,393**	**(54,607)**	**399,037**	**134,037**	**51%**
A1100	**Sales and Use Tax**								
1120	Sales Tax	4,881,534	4,971,827	4,990,350	5,235,239	244,889	5,265,849	275,499	6%
1130	Utility Tax	134,763	152,961	135,000	173,458	38,458	175,000	40,000	30%
1170	Franchise Tax	121,620	106,935	125,000	92,457	(32,543)	90,000	(35,000)	-28%
	Total Sales and Use Tax	**5,137,918**	**5,231,722**	**5,250,350**	**5,501,154**	**250,804**	**5,530,849**	**280,499**	**5%**
A1200	**Departmental Income**								
1255	Clerk Fees	13,619	9,343	14,000	10,192	(3,808)	13,000	(1,000)	-7%
1289	Other General Departmental	-	-	-	35,200	35,200	-	-	0%
1289	Forfeiture Of Crime Proceeds-T88	102,441	29,916	-	-	-	-	-	0%
1289	Banner Revenues	6,300	16,325	10,000	10,000	-	10,000	-	0%
1289	Code Enforcement Fines & Fees	164,182	101,682	100,000	147,480	47,480	125,000	25,000	25%
1289	Code Enforcement Relevy	-	257,371	238,000	238,213	213	240,000	2,000	1%
1580	Restituion Revenue	-	-	-	1,528	1,528	1,000	1,000	0%
1589	Police Security Fees	3,210	3,811	-	-	-	1,000	1,000	0%
1603	Vital Statistics	2,430	2,350	2,000	2,085	85	2,000	-	0%
1640	Insurance Recovery - Fire	674,214	515,770	760,000	459,851	(300,149)	600,000	(160,000)	-21%
2025	Swimming Pool Fees	20,862	22,166	20,000	18,616	(1,384)	30,000	10,000	50%
2025	Misc Park Revenue	63,910	89,183	60,000	40,958	(19,042)	60,000	-	0%
2110	Zoning Board Fees	1,450	2,854	5,000	2,067	(2,933)	1,000	(4,000)	-80%
2130	Refuse User Fee	45,810	77,222	68,000	82,841	14,841	85,000	17,000	25%
2130	Refuse User Fee Relevy	-	11,970	10,000	-	(10,000)	-	(10,000)	-100%
2130	Refuse Tipper Revenue	24,040	57,340	40,000	56,328	16,328	40,000	-	0%
	Total Departmental Income	**1,122,468**	**1,197,303**	**1,327,000**	**1,105,359**	**(221,641)**	**1,208,000**	**(119,000)**	**-9%**
A2200	**Intergovernmental Charges**								
2210	Gen Services Other Gov'Ts -	27,807	8,849	50,000	72,425	22,425	50,000	-	0%
2260	Court Fees	133,423	187,416	150,000	240,116	90,116	200,000	50,000	33%
2260	Reimbursement - School Resource Officer	-	141,000	75,000	75,000	-	75,000	-	0%
2260	Public Safety Other Govts	4,204	-	-	-	-	-	-	0%
2362	Cultural Services Other Govts	19,000	-	-	-	-	-	-	0%
	Total Intergovernmental Charges	**184,434**	**337,265**	**275,000**	**387,541**	**112,541**	**325,000**	**50,000**	**18%**

General Fund (A) - Revenue Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A2400	**Use of Money and Property**								
2401	Interest On Deposits	53,138	191,924	30,000	99,858	69,858	100,000	70,000	233%
2421	Cell Tower Rentals	-	-	32,400	25,200	(7,200)	32,400	-	0%
	Total Use of Money and Property	**53,138**	**191,924**	**62,400**	**125,058**	**62,658**	**132,400**	**70,000**	**112%**
A2500	**Licenses and Permits**								
2555	Building Permits	28,147	31,903	25,000	34,564	9,564	1,500,000	1,475,000	5900%
2590	Vacant Building Registration	64,975	24,000	65,000	15,000	(50,000)	20,000	(45,000)	-69%
2590	Vacant Building Relevy	-	39,650	50,325	50,325	-	30,000	(20,325)	-40%
	Total Licenses and Permits	**93,122**	**95,553**	**140,325**	**99,889**	**(40,436)**	**1,550,000**	**1,409,675**	**1005%**
A2600	**Fines and Forfeitures**								
2610	Traffic Safety Div Fines	14,730	42,751	200,000	37,096	(162,904)	26,000	(174,000)	-87%
	Total Fines and Forfeitures	**14,730**	**42,751**	**200,000**	**37,096**	**(162,904)**	**26,000**	**(174,000)**	**-87%**
A2600	**Other Local Sources**								
2650	Sale Of Scrap	-	-	-	2,666	2,666	-	-	0%
2660	Sale Of Real	-	-	-	2,167	2,167	-	-	0%
2680	Insurance Recovery	40,793	61,027	50,000	28,128	(21,872)	10,000	(40,000)	-80%
2680	Workers Comp Insurance Recovery	37,985	37,021	18,000	24,586	6,586	37,700	19,700	109%
	Total Other Local Sources	**78,778**	**98,047**	**68,000**	**57,547**	**(10,453)**	**47,700**	**(20,300)**	**-30%**
A2700	**Miscellaneous**								
2701	Refunds Of Prior Years'	-	250,000	221,000	50	(220,950)	-	(221,000)	-100%
2705	Civic Center Contributions	500	5,170	50,000	6,125	(43,875)	5,000	(45,000)	-90%
2706	Parks County Grant	-	-	-	-	-	19,000	19,000	0%
2770	Unclassified	26,692	(7,361)	10,000	(343)	(10,343)	-	(10,000)	-100%
2770	Cell Tower Rentals	29,233	35,101	972	-	(972)	-	(972)	-100%
2770	Recovery Of Liens On	25,125	115	5,000	-	(5,000)	1,000	(4,000)	-80%
2780	Cdbg Grant	56,419	-	-	7,307	7,307	-	-	0%
2801	Interfund Transfer-Water	-	-	-	-	-	270,927	270,927	0%
2801	Interfund Transfer - Sewer	-	-	-	-	-	218,858	218,858	0%
	Total Miscellaneous	**137,968**	**283,024**	**286,972**	**13,139**	**(273,833)**	**514,785**	**227,813**	**79%**

General Fund (A) - Revenue Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A3000	**State Aid**								
3001	State Aid	1,210,193	1,210,193	1,210,193	1,210,193	-	1,210,193	-	0%
3004	State Aid-Financial Restructuring Board	-	560,000	-	-	-	-	-	0%
3005	Mortgage Tax	176,126	89,393	150,000	180,428	30,428	180,000	30,000	20%
3089	State Aid-Other (Tma)	140,529	140,529	421,587	421,587	-	421,587	-	0%
3330	State Aid Court Facilities	68,684	54,007	25,000	55,051	30,051	50,000	25,000	100%
3389	Dwi Reimbursement - Pd	19,179	6,753	25,000	-	(25,000)	-	(25,000)	-100%
3389	State Aid - Other Public	-	25,000	-	-	-	-	-	0%
3389	State Aid Police-Gtsc	-	16,430	-	2,589	2,589	5,000	5,000	0%
3389	State Aid-Dhses	-	-	-	37,872	37,872	-	-	0%
3489	State Aid - Health - Emt Cert	7,500	49,235	1,500	3,800	2,300	1,000	(500)	-33%
3489	State Aid-Doh	-	1,515	-	-	-	-	-	0%
3501	State Aid Consolidated	1,046,815	-	1,150,000	1,150,000	-	-	(1,150,000)	-100%
3591	State Aid, Highway Capital	-	-	-	-	-	-	-	0%
3820	State Aid For Youth	-	29,000	4,000	-	(4,000)	-	(4,000)	-100%
3989	Led Grant Income 2019	29,750	-	-	-	-	-	-	0%
3991	Cap Project Funds - Water	18,971	-	-	-	-	-	-	0%
	Total State Aid	**2,717,747**	**2,294,257**	**2,987,280**	**3,061,520**	**74,240**	**1,867,780**	**(1,119,500)**	**-37%**
	Federal Aid								
4389	Federal Aid	-	72,070	50,000	70,506	20,506	-	(50,000)	-100%
4389	Federal Aid - Crime Control	93,562	70,292	63,600	-	(63,600)	-	(63,600)	-100%
4389	Fema Revenue	26,154	8,262	-	1,219	1,219	-	-	0%
4389	Federal Task Force Ot Reimbursement	-	-	-	-	-	67,000	67,000	0%
4389	Federal Jag Grant2022 15Pbja-22-Gg-00624	-	-	-	32,000	32,000	-	-	0%
4389	Federal Dea Overtime Reimbursement	-	46,074	-	-	-	-	-	0%
4489	Federal Aid, Other Health	210,434	28,652	500	(5,134)	(5,634)	-	(500)	-100%
	Total Federal Aid	**330,149**	**225,349**	**114,100**	**98,591**	**(15,509)**	**67,000**	**(47,100)**	**-41%**
	Total Non-Property Tax Revenue	**10,074,712**	**10,219,370**	**10,976,427**	**10,697,286**	**(279,141)**	**11,668,551**	**692,124**	**6%**
1001	**Real Property Taxes**	**5,839,106**	**6,180,205**	**6,463,099**	**6,463,099**	**(0)**	**6,676,042**	**212,943**	**3%**
	Grand Total Revenues	**$ 15,913,818**	**$ 16,399,575**	**$ 17,439,526**	**$ 17,160,385**	**$ (279,141)**	**$ 18,344,593**	**$ 905,066**	**5%**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
	GENERAL GOVERNMENT SUPPORT								
A1010	**Mayor & Council**								
1001	Regular Pay	$ 83,008	$ 81,948	$ 113,968	$ 101,841	$ (12,127)	$ 102,325	$ (11,643)	-10%
4000	Office Supplies, Printing,	1,847	3,244	5,000	5,524	524	3,000	(2,000)	-40%
	Total Council Members	**84,855**	**85,192**	**118,968**	**107,365**	**(11,603)**	**105,325**	**(13,643)**	**-11%**
A1230	**General Manager**								
1001	Regular Pay	97,548	120,798	283,662	110,431	(173,231)	203,324	(80,338)	-28%
2000	Office & Comp Equip	-	-	-	-	-	-	-	-
4000	Office supplies, printing,	2,625	722	3,000	2,484	(516)	10,000	7,000	233%
	Total General Manager	**100,173**	**121,520**	**286,662**	**112,915**	**(173,747)**	**213,324**	**(73,338)**	**-26%**
A1310	**Finance**								
1001	Regular Pay	89,727	79,409	139,000	31,943	(107,057)	92,334	(46,666)	-34%
4000	Auditor Costs, Tax Software	43,489	47,908	102,500	140,443	37,943	140,000	37,500	37%
	Total Director of Finance	**133,215**	**127,317**	**241,500**	**172,386**	**(69,114)**	**232,334**	**(9,166)**	**-4%**
A1315	**Payroll**								
1001	Regular Hours	28,872	27,934	64,792	37,184	(27,608)	67,337	2,545	4%
4000	Payroll related expenses	19	-	500	-	(500)	35,000	34,500	6900%
	Total Director of Finance	**28,890**	**27,934**	**65,292**	**37,184**	**(28,108)**	**102,337**	**37,045**	**57%**
A1355	**Assessor**								
1001	Regular Pay	15,616	16,362	10,000	505	(9,495)	10,000	-	-
4000	Appraisal costs, assessor fees,	494	12,292	28,000	32,311	4,311	30,000	2,000	7%
	Total Assessor	**16,111**	**28,654**	**38,000**	**32,816**	**(5,184)**	**40,000**	**2,000**	**5%**
A1410	**City Clerk**								
1001	Salaries of city clerk, deputy	41,905	54,680	92,075	55,146	(36,929)	74,333	(17,742)	-19%
4000	Office expense, legal ads,	8,058	7,393	6,000	1,673	(4,327)	8,000	2,000	33%
	Total City Clerk	**49,963**	**62,073**	**98,075**	**56,819**	**(41,256)**	**82,333**	**(15,742)**	**-16%**
A1420	**Corporation Counsel**								
1001	SALARIES OF	-	-	-	-	-	-	-	-
4000	Supplies, publications, &	98,227	107,857	144,200	116,015	(28,185)	144,200	-	-
	Total Corporation Counsel	**98,227**	**107,857**	**144,200**	**116,015**	**(28,185)**	**144,200**	**-**	**-**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A1430	**Civil Service Commission**								
1001	Salaries of Secretary, Pres. &	15,095	15,648	18,000	15,297	(2,703)	34,000	16,000	89%
4000	Exam costs, printing & office	4,058	6,408	1,000	933	(67)	1,000	-	-
	Total Civil Service Commission	**19,153**	**22,056**	**19,000**	**16,230**	**(2,770)**	**35,000**	**16,000**	**84%**
A1431	**Human Resources**								
1001	Human Resources (Personnel)	-	4,125	9,500	-	(9,500)	-	(9,500)	-100%
4000	Human Resources (Contractual Services)	-	-	500	-	(500)	-	(500)	-100%
	Total Human Resources	**-**	**4,125**	**10,000**	**-**	**(10,000)**	**-**	**(10,000)**	**-100%**
A1450	**Elections**								
1001	Inspectors pay for services &	-	-	-	-	-	-	-	-
4000	Rental costs, repairs, polling	21,811	34,728	45,000	40,000	(5,000)	50,000	5,000	11%
	Total Elections	**21,811**	**34,728**	**45,000**	**40,000**	**(5,000)**	**50,000**	**5,000**	**11%**
A1490	**Public Works Administration**								
1001	Public Works Commissioner Salaries	-	-	-	-	-	188,000	188,000	-
4000	Public Works Admin -Contracts	-	-	-	-	-	3,000	3,000	-
	Total Public Works Administration	**-**	**-**	**-**	**-**	**-**	**191,000**	**191,000**	**-**
A1620	**Municipal Buildings**								
1001	Salary of custodian	-	-	-	-	-	-	-	-
2000	Equipment - City Hall Admin	-	-	-	-	-	-	-	-
4010	City hall/court/police power	152,977	173,256	198,547	192,882	(5,665)	200,000	1,453	1%
4031	Senior citizens/Library power	19,236	27,638	30,890	27,327	(3,563)	30,000	(890)	-3%
	Total Municipal Buildings	**172,213**	**200,893**	**229,437**	**220,209**	**(9,228)**	**230,000**	**563**	**0%**
A1640	**Central Bulk Fuel**								
4000	Central Bulk Fuel	-	-	-	-	-	159,000	159,000	-
	Total Central Bulk Fuel	**-**	**-**	**-**	**-**	**-**	**159,000**	**159,000**	**-**
A1641	**Central Communication**								
4000	Centrex phone charges, ATT	17,862	19,791	30,000	23,880	(6,120)	25,000	(5,000)	-17%
	Total Central Communication	**17,862**	**19,791**	**30,000**	**23,880**	**(6,120)**	**25,000**	**(5,000)**	**-17%**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A1660	**Central Stores**								
4000	Misc. consumable supplies	2,277	3,432	3,727	3,766	39	3,500	(227)	-6%
	Total Central Stores	**2,277**	**3,432**	**3,727**	**3,766**	**39**	**3,500**	**(227)**	**-6%**
A1670	**Central Printing & Mailing**								
4000	Postage costs, lease, paper &	20,621	20,014	30,233	19,885	(10,348)	30,000	(233)	-1%
	Total Central Printing & Mailing	**20,621**	**20,014**	**30,233**	**19,885**	**(10,348)**	**30,000**	**(233)**	**-1%**
A1680	**Central Data Processing**								
1001	Salary of computer operator	-	-	-	-	-	-	-	-
4000	Lease costs, misc. support,	125,916	81,967	131,228	90,110	(41,118)	140,000	8,772	7%
	Total Central Data Processing	**125,916**	**81,967**	**131,228**	**90,110**	**(41,118)**	**140,000**	**8,772**	**7%**
A1900	**Special Items**								
4000	General liability, fire & theft	165,439	78,702	345,000	196,789	(148,211)	225,000	(120,000)	-35%
4000	NYS Mayors Conference, etc.	3,199	1,060	5,000	800	(4,200)	5,000	-	-
4000	Court Awards & Settlements	150,372	-	200,000	-	(200,000)	-	(200,000)	-100%
4000	Reimbursable Expenses of	29,007	26,567	22,000	42,588	20,588	-	(22,000)	-100%
4000	Budgetary oversights,	-	30,000	159,900	-	(159,900)	80,000	(79,900)	-50%
	Total Special Items	**348,017**	**136,328**	**731,900**	**240,177**	**(491,723)**	**310,000**	**(421,900)**	**-58%**
	Total General Government Support	**1,239,305**	**1,083,880**	**2,223,222**	**1,289,758**	**(933,464)**	**2,093,353**	**(129,869)**	**-6%**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
	PUBLIC SAFETY								
A3120	**Police Department**								
1001	Salaries	2,110,540	2,319,366	2,366,665	2,407,502	40,837	2,683,883	317,218	13%
1002	Police overtime salaries	605,505	493,498	390,000	445,845	55,845	450,000	60,000	15%
1003	Police holiday pay	179,132	103,009	161,000	103,009	(57,991)	130,000	(31,000)	-19%
1004	Crossing guards salaries	2,564	2,292	3,000	4,251	1,251	4,488	1,488	50%
1005	Special wages	85,988	81,683	35,000	44,624	9,624	75,000	40,000	114%
1009	Retirement Payouts	-	-	-	-	-	-	-	-
2000	Purchase of Equipment	167,077	260,225	189,500	137,809	(51,691)	127,000	(62,500)	-33%
2002	Police Equipment-Signs	-	-	21,000	30,200	9,200	-	(21,000)	-100%
4008	Uniforms Contractual	22,646	20,988	13,200	13,127	(73)	20,000	6,800	52%
4011	Forms printing, tickets, etc.	1,409	350	1,600	-	(1,600)	1,600	-	-
4012	Gasoline costs	33,068	35,608	40,000	58,324	18,324	30,000	(10,000)	-25%
4020	Communications, maint.	20,186	20,152	28,297	27,082	(1,215)	30,000	1,703	6%
4022	DCJS computer & supplies	-	-	-	50	50	-	-	-
4023	Copier, maintenance &	4,396	4,802	4,300	6,769	2,469	5,000	700	16%
4030	Clothing allowance	15,386	1,400	20,000	-	(20,000)	14,000	(6,000)	-30%
4040	Vehicle maintenance, tires,	69,257	88,571	116,000	189,236	73,236	30,000	(86,000)	-74%
4070	Life insurance costs	3,500	3,500	3,500	4,667	1,167	3,500	-	-
4080	Training, education, &	23,601	17,191	28,975	8,699	(20,276)	24,000	(4,975)	-17%
4090	Operational supplies	49,957	71,900	62,960	83,825	20,865	30,000	(32,960)	-52%
4091	Evidence Tech Supplies	-	756	1,000	-	(1,000)	1,000	-	-
4123	DCJS-JAG Grant 2022 Federal T633369	-	-	34,000	44,815	10,815	-	(34,000)	-100%
4124	Police-GTSC Expenses	-	1,975	-	-	-	-	-	-
	Total Police Department	**3,394,213**	**3,527,266**	**3,519,997**	**3,609,832**	**89,835**	**3,659,471**	**139,474**	**4%**
A3188	**Asset Forfeiture**								
4001	T88 - Contracting for	234	-	-	-	-	-	-	-
4002	T88 - Law Enforcement	76,683	24,110	-	55,245	55,245	-	-	-
4003	T88 - Other Expenses	20,450	6,806	-	-	-	-	-	-
4004	T88 - Vehicle Expenses	5,099	-	-	179,378	179,378	-	-	-
	Total Asset Forfeiture	**102,466**	**30,916**	**-**	**234,623**	**234,623**	**-**	**-**	**-**
A3310	**Traffic Control**								
1001	Salary of Traffic Control	71	-	-	-	-	-	-	-
4000	Stop light - repair, power	27,531	40,084	28,000	52,973	24,973	28,000	-	-
	Total Traffic Control	**27,603**	**40,084**	**28,000**	**52,973**	**24,973**	**28,000**	**-**	**-**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A3410	**Fire Department**								
1001	Salaries	1,930,583	2,026,360	2,313,552	2,429,077	115,525	2,628,686	315,134	14%
1002	Overtime salaries	578,104	468,446	317,000	666,261	349,261	650,000	333,000	105%
1003	Holiday pay	279,742	146,854	164,659	176,404	11,745	170,000	5,341	3%
1005	Special wages	4,468	164,824	250,000	252,922	2,922	150,000	(100,000)	-40%
1006	Callmen salaries	-	-	-	-	-	-	-	-
1008	Promotional Account	-	-	1,000	-	(1,000)	-	(1,000)	-100%
2000	Fire equipment	2,596	1,800	12,000	713	(11,287)	10,000	(2,000)	-17%
2017	FEMA Expenditures	-	-	-	-	-	-	-	-
4012	Gasoline & diesel fuel	14,713	15,417	20,000	21,968	1,968	-	(20,000)	-100%
4014	Heating & electrical costs	18,558	25,412	17,000	25,780	8,780	20,000	3,000	18%
4020	Communications service	-	-	2,800	2,991	191	2,800	-	-
4040	Maintenance to vehicles	38,666	124,385	35,000	39,178	4,178	40,000	5,000	14%
4041	Maintenance to Equipment	18,081	39,984	15,000	13,095	(1,905)	20,000	5,000	33%
4042	Maintenance to fire station	-	-	-	-	-	-	-	-
4070	Life insurance	2,000	2,000	2,000	-	(2,000)	2,000	-	-
4080	Train/educ.	29,060	13,200	15,000	5,431	(9,569)	15,000	-	-
4081	Medical Director costs	-	-	-	-	-	-	-	-
4090	Operation supplies, expenses	71,649	88,297	55,000	79,574	24,574	55,000	-	-
4094	Medical supplies/expense	26,098	19,202	26,000	21,793	(4,207)	25,000	(1,000)	-4%
	Total Fire Department	**3,014,318**	**3,136,182**	**3,246,011**	**3,735,186**	**489,175**	**3,788,486**	**542,475**	**17%**
A3510	**Animal Control**								
1001	K-9 Officer	-	-	-	-	-	-	-	-
1002	Overtime	-	-	-	-	-	-	-	-
4000	Humane soc. agree. - dog	27,858	7,998	8,000	3,361	(4,639)	10,000	2,000	25%
	Total Animal Control	**27,858**	**7,998**	**8,000**	**3,361**	**(4,639)**	**10,000**	**2,000**	**25%**
A3620	**Code Enforcement**								
1001	Salaries of pt build. insp. & pt	200,096	261,701	192,497	263,183	70,686	225,585	33,088	17%
1002	Overtime	-	-	-	-	-	-	-	-
4000	Misc. supplies & materials	23,213	26,180	44,200	19,764	(24,436)	25,000	(19,200)	-43%
	Total Code Enforcement	**223,309**	**287,881**	**236,697**	**282,947**	**46,250**	**250,585**	**13,888**	**6%**
	Total Public Safety	**6,789,767**	**7,030,326**	**7,038,705**	**7,918,922**	**880,217**	**7,736,542**	**697,837**	**10%**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
	TRANSPORTATION								
A5010	**Highway Administration**								
1001	Salary of working supervisor	61,060	60,796	92,775	129,877	37,102	-	(92,775)	-100%
1002	Hwy foreman overtime	5,901	4,399	14,000	10,950	(3,050)	-	(14,000)	-100%
2000	Purchase of equipment/ files	15,159	1,534	12,000	3,948	(8,052)	-	(12,000)	-100%
4000	Misc. supplies, clothing &	31	-	500	26	(474)	-	(500)	-100%
	Total Highway Administration	**82,152**	**66,729**	**119,275**	**144,800**	**25,525**	**-**	**(119,275)**	**-100%**
A5110	**Highway Department**								
1001	Salaries of meo's & laborers	162,120	169,688	236,016	143,443	(92,573)	240,136	4,120	2%
1002	Overtime costs	510	198	4,620	6,941	2,321	10,000	5,380	116%
4012	Gasoline & fuel	28,962	24,657	24,000	18,827	(5,173)	-	(24,000)	-100%
4014	Garage Power Cost	3,545	7,657	7,500	7,180	(320)	7,500	-	-
4020	Communication costs	-	-	500	-	(500)	-	(500)	-100%
4040	Highway Vehicle	24,377	40,615	25,000	31,237	6,237	25,000	-	-
4045	Sign replacement program	-	-	-	-	-	-	-	-
4051	Asphalt, shale & blacktop	1,620	-	-	-	-	-	-	-
4052	Road striping/ sealer program	-	-	-	-	-	-	-	-
4090	Misc. dept. costs & expenses	13,706	20,460	11,500	19,730	8,230	15,000	3,500	30%
4091	Tree & Stump Maintenance	-	-	20,484	-	(20,484)	20,484	-	-
	Total Highway Department	**234,839**	**263,274**	**329,620**	**227,358**	**(102,262)**	**318,120**	**(11,500)**	**-3%**
A5112	**Permanent Improvements, Highway**								
2	Perm Improve Highway,	1,046,868	-	-	-	-	-	-	-
	Total Permanent Improvements, Highway	**1,046,868**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
A5132	**Highway Garage**								
4090	Misc. expense & garage rehab	-	-	-	67	67	-	-	-
	Total Highway Garage	**-**	**-**	**-**	**67**	**67**	**-**	**-**	**-**
A5142	**Snow and Ice**								
1002	Snow removal overtime	14,171	19,101	31,200	25,000	(6,200)	-	(31,200)	-100%
4000	Road salt costs & removal	43,013	55,300	50,000	55,300	5,300	60,000	10,000	20%
	Total Snow and Ice	**57,184**	**74,401**	**81,200**	**80,300**	**(900)**	**60,000**	**(21,200)**	**-26%**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A5182	**Street Lighting**								
4000	Cost of street lighting -	1,947	67,578	70,000	37,706	(32,294)	75,000	5,000	7%
	Total Street Lighting	**1,947**	**67,578**	**70,000**	**37,706**	**(32,294)**	**75,000**	**5,000**	**7%**
	Total Transportation	**1,422,991**	**471,983**	**600,095**	**490,231**	**(109,864)**	**453,120**	**(146,975)**	**-24%**
	ECONOMIC ASSISTANCE								
A6772	**Programs for the Aging**								
4000	Contract with the Senior	20,000	20,000	5,500	15,000	9,500	15,000	9,500	173%
	Total Programs for the Aging	**20,000**	**20,000**	**5,500**	**15,000**	**9,500**	**15,000**	**9,500**	**173%**
	Total Economic Assistance	**20,000**	**20,000**	**5,500**	**15,000**	**9,500**	**15,000**	**9,500**	**173%**
	CULTURE AND RECREATION								
A7020	**Recreation Administration**								
4000	Supplies & Operating costs	99	42	3,500	-	(3,500)	-	(3,500)	-100%
	Total Recreation Administration	**99**	**42**	**3,500**	**-**	**(3,500)**	**-**	**(3,500)**	**-100%**
A7110	**Park Maintenance**								
4000	Grass cutting contract, park	-	(1,200)	-	-	-	-	-	-
	Total Park Maintenance	**-**	**(1,200)**	**-**	**-**	**-**	**-**	**-**	**-**
A7140	**Playground**								
1001	Regular Pay	-	-	-	-	-	-	-	-
4000	Playground Supplies	129,700	79,321	70,000	78,111	8,111	80,000	10,000	14%
4001	Parks County Grant	-	-	15,000	15,000	-	20,000	5,000	33%
	Total Playground	**129,700**	**79,321**	**85,000**	**93,111**	**8,111**	**100,000**	**15,000**	**18%**
A7180	**Swimming Pool**								
1001	Summer staff & lifeguards	96,437	103,470	80,000	123,237	43,237	101,678	21,678	27%
4000	Chemical costs, supplies &	50,272	80,931	50,000	42,262	(7,738)	60,000	10,000	20%
	Total Swimming Pool	**146,709**	**184,402**	**130,000**	**165,499**	**35,499**	**161,678**	**31,678**	**24%**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A7265	**Central Park - Dome**								
1001	Year round staffing- staff pt.	10,554	10,353	12,480	11,332	(1,148)	-	(12,480)	-100%
4000	Power costs, supplies &	12,430	19,513	22,240	12,525	(9,715)	20,000	(2,240)	-10%
	Total Central Park - Dome	**22,984**	**29,865**	**34,720**	**23,857**	**(10,863)**	**20,000**	**(14,720)**	**-42%**
A7310	**Youth Recreation**								
4000	Civic center power/phone &	21,642	12,931	10,000	10,464	464	10,000	-	-
	Total Youth Recreation	**21,642**	**12,931**	**10,000**	**10,464**	**464**	**10,000**	**-**	**-**
A7550	**Special Celebrations**								
1001	EVENTS COORDINATOR PERSONAL	-	17,394	25,000	28,344	3,344	-	(25,000)	-100%
4000	Celebrations and Events	8,633	54,320	10,000	10,487	487	15,000	5,000	50%
	Total Special Celebrations	**8,633**	**71,714**	**35,000**	**38,831**	**3,831**	**15,000**	**(20,000)**	**-57%**
	Total Culture and Recreation	**329,766**	**377,075**	**298,220**	**331,762**	**33,542**	**306,678**	**8,458**	**3%**
	HOME AND COMMUNITY SERVICES								
A8010	**Zoning Board**								
1001	Member stipend	1,600	4,000	7,400	2,959	(4,441)	7,400	-	-
4000	Office supplies & misc. costs	-	-	500	-	(500)	500	-	-
	Total Zoning Board	**1,600**	**4,000**	**7,900**	**2,959**	**(4,941)**	**7,900**	**-**	**-**
A8160	**Solid Waste**								
1001	Solid Waste Salaries	191,667	220,604	370,000	233,366	(136,634)	309,088	(60,912)	-16%
1002	Overtime	1,706	4,192	9,000	13,327	4,327	10,000	1,000	11%
4012	Gasoline Costs	22,230	19,147	35,000	30,638	(4,362)	-	(35,000)	-100%
4013	Refuse removal contract	2,112	-	5,000	-	(5,000)	-	(5,000)	-100%
4021	Landfill costs	287,264	314,289	235,000	317,444	82,444	280,000	45,000	19%
4032	Roll offs and white goods	31,294	44,561	14,500	18,735	4,235	25,000	10,500	72%
4040	Vehicle Maintenance	46,499	26,300	35,000	30,981	(4,019)	30,000	(5,000)	-14%
4041	Recycle paper - Kruger	-	-	-	-	-	-	-	-
4050	Recycle plastic, metal	-	-	-	-	-	-	-	-
4090	Miscellaneous Expenses	5,297	465	17,000	90,275	73,275	10,000	(7,000)	-41%
	Total Solid Waste	**588,070**	**629,557**	**720,500**	**734,766**	**14,266**	**664,088**	**(56,412)**	**-8%**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A8510	**Community**								
4000	Banners	6,064	7,500	8,000	2,625	(5,375)	8,000	-	-
	Total Community	**6,064**	**7,500**	**8,000**	**2,625**	**(5,375)**	**8,000**	**-**	**-**
A8560	**Home Environment**								
4000	Community shade tree	-	-	-	-	-	-	-	-
	Total Home Environment	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
A8686	**Economic Development**								
1001	Regular Hours	5,921	3,563	20,000	12,745	(7,255)	40,000	20,000	100%
4090	Consultant Expenses	360	230	2,500	352	(2,148)	200,000	197,500	7900%
	Total Economic Development	**6,281**	**3,793**	**22,500**	**13,097**	**(9,403)**	**240,000**	**217,500**	**967%**
	Total Home and Community Services	**602,015**	**644,850**	**758,900**	**753,447**	**(5,453)**	**919,988**	**161,088**	**21%**
A9000	**Employee Benefits**								
8000	Payment ERS costs to State	134,842	349,558	338,247	306,769	(31,478)	303,452	(34,795)	-10%
8000	Payment of PFRS costs to	1,467,720	2,007,897	1,963,879	1,856,959	(106,920)	1,924,698	(39,181)	-2%
8000	FICA Employer costs	412,270	411,646	410,000	488,991	78,991	536,771	126,771	31%
8004	Medicare Employers cost	96,443	97,096	89,000	114,361	25,361	125,535	36,535	41%
8011	Workers comp. medical costs	333,250	309,755	289,751	180,589	(109,162)	350,000	60,249	21%
8021	WCB State assessments	13,294	12,919	2,600	12,919	10,319	12,000	9,400	362%
8030	WCB consultant costs	-	-	-	-	-	-	-	-
8000	Life insurance premium costs	14,846	15,675	14,800	15,718	918	16,000	1,200	8%
8000	Health ins. costs/active &	-	-	-	(1,589)	(1,589)	-	-	-
8001	Health ins. costs/ active &	1,651,567	2,109,559	2,733,199	2,455,840	(277,359)	2,947,008	213,809	8%
8002	Medicare reimbursement	52,242	51,689	56,000	30,232	(25,768)	65,000	9,000	16%
8003	NYS Assessments	-	-	-	-	-	-	-	-
8005	Co- Pay Reimbursement	88,255	89,485	20,000	92,657	72,657	-	(20,000)	-100%
	Total Employee Benefits	**4,264,729**	**5,455,280**	**5,917,476**	**5,553,446**	**(364,030)**	**6,280,465**	**362,989**	**6%**

General Fund (A) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
A9710	**Serial Bonds**								
6000	Principal on bonds	362,445	258,082	263,089	263,089	-	269,676	6,587	3%
7000	Interest on Bonds	70,996	53,744	55,349	55,349	-	48,129	(7,220)	-13%
	Total Serial Bonds	**433,441**	**311,825**	**318,438**	**318,438**	**-**	**317,805**	**(633)**	**-0%**
A9730	**Bond Anticipation Notes**								
6000	Principal Debt Payments	-	90,000	155,000	155,000	-	155,000	-	-
7000	Interest on Bond Anticipation	50,813	65,012	36,640	36,640	-	66,640	30,000	82%
	Total Bond Anticipation Notes	**50,813**	**155,012**	**191,640**	**191,640**	**-**	**221,640**	**30,000**	**16%**
A9950	**Interfund Transfers**								
9000	Transfer - equipment reserve	10,000	-	10,000	-	(10,000)	-	(10,000)	-100%
9001	Transfers to Various Funds	135,560	-	-	-	-	-	-	-
9002	Transfer to Accrued Liability Reserve	-	-	10,000	-	(10,000)	-	(10,000)	-100%
9003	Transfer to Repair Reserve	-	-	10,000	-	(10,000)	-	(10,000)	-100%
9004	Transfer to Capital Project Fund H	-	-	10,000	371,905	361,905	-	(10,000)	-100%
	Total Interfund Transfers	**145,560**	**-**	**40,000**	**371,905**	**331,905**	**-**	**(40,000)**	**-100%**
	Total Undistributed	**4,894,543**	**5,922,118**	**6,467,554**	**6,435,429**	**(32,125)**	**6,819,911**	**352,356**	**5%**
	Total Appropriations	**15,298,386**	**15,550,232**	**17,392,196**	**17,234,550**	**(157,647)**	**18,344,592**	**952,396**	**5%**

Water Fund (F) - Budget Summary	FY 2024	FY 2025	FY 2026			FY 2027 City Manager		
	Actual	Actual	Budget	Projected	Over / (Under)	Budget	$ vs. FY26	% vs. FY26
Total Revenues	3,547,941	2,691,741	3,411,898	3,368,950	(42,948)	3,515,126	103,228	3.0%
Total Expenditures	3,035,317	2,234,294	3,378,508	2,568,051	(810,457)	3,080,452	(298,055)	-8.8%
Net Change in Fund Balances (Deficit)	512,624	457,447	33,390	800,900	767,509	434,674	401,284	1201.8%
Fund Balances (Deficit) -- Beginning	**1,367,850**	**1,880,474**	**2,337,921**	**2,337,921**	**-**	**3,138,820**	**800,900**	**34.3%**
Fund Balances (Deficit) -- Ending	**1,880,474**	**2,337,921**	**2,371,311**	**3,138,820**	**767,509**	**3,573,494**	**1,202,183**	**50.7%**

Water Fund (F) - Revenue Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
F2100	**Departmental Income**								
2140	Metered Accounts	160,950	149,857	152,250	152,250	-	152,250	-	0%
2140	Water Metered -	360,018	75,202	126,000	126,000	-	126,000	-	0%
2140	Water Metered -	-	-	-	-	-	-	-	0%
2142	Water Flat Rate	1,845,214	1,854,908	1,943,648	1,943,648	-	1,943,648	-	0%
2142	Water Flat Rate -	1,058,779	538,000	1,065,000	1,099,260	34,260	1,065,000	-	0%
2148	Penalty & Interest	42,670	15,755	25,000	11,390	(13,610)	25,000	-	0%
	Total Departmental Income	**3,467,632**	**2,633,721**	**3,311,898**	**3,332,548**	**20,650**	**3,311,898**	**-**	**0%**
F2300	**Intergovernmental Charges**								
2389	Water Services Other Governments	-	890	-	1,351	1,351	-	-	0%
	Total Intergovernmental Charges	**-**	**890**	**-**	**1,351**	**1,351**	**-**	**-**	**0%**
F2400	**Use of Money and Property**								
2401	Interest On Deposits	2,872	32	-	-	-	-	-	0%
	Total Use of Money and Property	**2,872**	**32**	**-**	**-**	**-**	**-**	**-**	**0%**
F2600	**Other Local Sources**								
2690	Compensation For Loss	-	-	-	-	-	105,000	105,000	0%
	Total Other Local Sources	**-**	**-**	**-**	**-**	**-**	**105,000**	**105,000**	**0%**
F2700	**Miscellaneous**								
2701	Refunds Of Prior Years' Expenditures	-	-	-	-	-	-	-	0%
2770	Sale Of Excess Power To National Grid	77,437	57,098	100,000	35,051	(64,949)	-	(100,000)	-100%
2801	Interfund Transfer - Sewer	-	-	-	-	-	48,133	48,133	0%
	Total Miscellaneous	**77,437**	**57,098**	**100,000**	**35,051**	**(64,949)**	**48,133**	**(51,867)**	**-52%**
	Grand Total Revenues	**$ 3,547,941**	**$ 2,691,741**	**$ 3,411,898**	**$ 3,368,950**	**$ (42,948)**	**$ 3,515,126**	**$ 103,228**	**3%**

Water Fund (F) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
	GENERAL GOVERNMENT SUPPORT								
F1320	**Auditor**								
4000	Auditor costs	10,133	8,813	10,000	2,400	(7,600)	-	(10,000)	-100%
	Total Auditor	**10,133**	**8,813**	**10,000**	**2,400**	**(7,600)**	**-**	**(10,000)**	**-100%**
F1441	**Engineering**								
4000	Water Engineering Projects	76,121	56,724	50,000	185,099	135,099	250,000	200,000	400%
	Total Engineering	**76,121**	**56,724**	**50,000**	**185,099**	**135,099**	**250,000**	**200,000**	**400%**
F1442	**Engineering**								
4000	Hydro, Dam & reservoir	194,988	95,921	125,000	29,935	(95,065)	125,000	-	-
	Total Engineering	**194,988**	**95,921**	**125,000**	**29,935**	**(95,065)**	**125,000**	**-**	**-**
F1446	**Water Improvement Projects**								
4069	GIS Support	-	1,024	10,000	12,892	2,892	12,000	2,000	20%
	Total Water Improvement Projects	**-**	**1,024**	**10,000**	**12,892**	**2,892**	**12,000**	**2,000**	**20%**
F1640	**Central Bulk Fuel**								
4000	Allocated Contractual Costs	-	-	-	-	-	10,000	10,000	-
	Total Central Bulk Fuel	**-**	**-**	**-**	**-**	**-**	**10,000**	**10,000**	**-**
F1680	**Central Data Processing**								
4000	Allocated Contractual Costs	-	-	-	-	-	7,500	7,500	-
	Total Central Data Processing	**-**	**-**	**-**	**-**	**-**	**7,500**	**7,500**	**-**
F1910	**Insurance**								
4000	Liability, fire/theft & auto	86,971	-	106,480	-	(106,480)	140,000	33,520	31%
	Total Insurance	**86,971**	**-**	**106,480**	**-**	**(106,480)**	**140,000**	**33,520**	**31%**
F1989	**General Government Support**								
4000	Allocated Contractual Costs	-	-	-	-	-	23,945	23,945	-
	Total General Government Support	**-**	**-**	**-**	**-**	**-**	**23,945**	**23,945**	**-**
F1990	**Contingency**								
4000	Budgetary oversight	-	-	50,000	-	(50,000)	50,000	-	-
	Total Contingency	**-**	**-**	**50,000**	**-**	**(50,000)**	**50,000**	**-**	**-**
	Total General Government Support	**368,212**	**162,482**	**351,480**	**230,326**	**(121,154)**	**618,445**	**266,965**	**76%**

Water Fund (F) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
	HOME AND COMMUNITY SERVICES								
F8310	**Water Administration**								
1001	Salaries for Dep. GM,	362,086	386,496	650,400	332,110	(318,290)	149,781	(500,619)	-77%
1002	Overtime	10,826	7,683	32,500	7,679	(24,821)	20,000	(12,500)	-38%
2000	Admin Equipment & Vehicle	6,563	1,000	1,000	-	(1,000)	1,000	-	-
4000	Taxes, supplies, consultants,	486,737	420,261	477,013	477,013	-	478,000	987	0%
	Total Water Administration	**866,212**	**815,440**	**1,160,913**	**816,802**	**(344,111)**	**648,781**	**(512,132)**	**-44%**
F8320	**Pumping Station**								
4014	Heating & Electric Costs	9,668	51,258	32,114	32,114	-	40,000	7,886	25%
4027	Reservoir Maintenance	32,033	21,680	28,000	28,000	-	30,000	2,000	7%
4085	Security Programs	-	-	5,000	-	(5,000)	5,000	-	-
4093	Hydro generation	13,198	14,801	50,000	12,884	(37,116)	50,000	-	-
	Total Pumping Station	**54,898**	**87,738**	**115,114**	**72,998**	**(42,116)**	**125,000**	**9,886**	**9%**
F8330	**Water Filtration Plant**								
1001	Salaries of state certified	152,274	168,659	318,724	171,483	(147,241)	345,121	26,397	8%
1002	Overtime	26,780	12,802	24,000	27,991	3,991	18,000	(6,000)	-25%
2000	Instrumentation update & PC	-	2,000	2,000	-	(2,000)	22,000	20,000	1000%
4014	Heating & Electric Costs	20,631	28,558	27,000	27,000	-	29,000	2,000	7%
4016	Water analysis & lead testing	25,797	24,707	35,000	20,447	(14,553)	35,000	-	-
4028	Safety supplies, training &	2,157	4,088	4,000	1,913	(2,087)	4,000	-	-
4063	Chlorine	42,577	54,132	48,000	48,000	-	50,000	2,000	4%
4064	Polyaluminum chloride	101,790	101,407	105,000	105,000	-	105,000	-	-
4065	Zincpolyphosphate	29,040	36,300	30,000	30,000	-	30,000	-	-
4066	Copper sulfate	13,688	-	-	-	-	-	-	-
4067	Sodium Permanganate	5,513	7,749	7,000	4,169	(2,831)	6,500	(500)	-7%
4068	Water Breaks/Repairs	-	-	-	-	-	105,000	105,000	-
4090	Miscellaneous Expenses	30,020	34,317	82,800	74,546	(8,254)	63,000	(19,800)	-24%
4098	Honey well Maintenance	104,247	59,426	-	-	-	-	-	-
4099	Sludge disposal	-	-	-	-	-	-	-	-
	Total Water Filtration Plant	**554,515**	**534,143**	**683,524**	**510,549**	**(172,975)**	**812,621**	**129,097**	**19%**

Water Fund (F) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
F8340	**Water Distribution**								
1001	Seasonal/Summer Employees	-	7,850	24,000	565	(23,435)	-	(24,000)	-100%
2000	Purchase of Equipment	-	826	2,000	524	(1,476)	2,500	500	25%
4014	Heating & Electric Costs	37,795	15,951	16,500	68,616	52,116	75,000	58,500	355%
4040	Vehicle Maintenance	13,014	8,288	10,000	2,093	(7,907)	11,700	1,700	17%
4090	Miscellaneous Expenses	160,395	53,223	48,000	46,396	(1,604)	50,000	2,000	4%
409A	F00-8340-4090	5,826	401	-	5,369	5,369	6,500	6,500	-
	Total Water Distribution	**217,030**	**86,540**	**100,500**	**123,563**	**23,063**	**145,700**	**45,200**	**45%**
	Total Home & Community Services	**1,692,655**	**1,523,862**	**2,060,051**	**1,523,912**	**(536,139)**	**1,732,101**	**(327,950)**	**-16%**
F9000	**Employee Benefits**								
8000	Employee retirement system	73,550	-	89,650	89,650	-	30,587	(59,063)	-66%
8000	FICA costs	32,495	35,511	71,000	33,469	(37,531)	33,040	(37,960)	-53%
8002	Medicare tax	7,600	8,305	16,000	7,828	(8,172)	7,727	(8,273)	-52%
8000	Medical costs/contract	54,696	50,739	55,000	155,249	100,249	80,000	25,000	45%
8000	Life insurance costs	4,707	4,293	7,200	2,966	(4,234)	-	(7,200)	-100%
8000	Unemployment	-	-	-	-	-	-	-	-
8000	Active/retiree insurance	252,997	127,953	317,392	144,416	(172,976)	79,625	(237,767)	-75%
8002	Medicare reimbursement	-	-	-	0	0	-	-	-
8005	Co- Pay Reimbursement	-	25,000	30,500	-	(30,500)	-	(30,500)	-100%
	Total Employee Benefits	**426,045**	**251,801**	**586,742**	**433,578**	**(153,164)**	**230,979**	**(355,763)**	**-61%**
F9710	**Serial Bonds**								
6000	Principal debt payments	255,667	180,537	184,159	184,159	-	190,777	6,618	4%
7000	Interest on debt payments	74,039	68,698	64,466	64,466	-	60,150	(4,316)	-7%
	Total Serial Bonds	**329,707**	**249,234**	**248,625**	**248,625**	**-**	**250,927**	**2,302**	**1%**
F9730	**Bond Anticipation Notes**								
6000	Principal Debt Payments	15,000	15,000	15,000	15,000	-	15,000	-	-
7000	Interest on bond anticipation	23,699	31,915	16,610	16,610	-	18,000	1,390	8%
	Total Bond Anticipation Notes	**38,699**	**46,915**	**31,610**	**31,610**	**-**	**33,000**	**1,390**	**4%**

Water Fund (F) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
F9900	**Interfund Transfers**								
9002	Transfer to GF & various	180,000	-	-	-	-	-	-	-
9003	Transfer to Equipment Reserve	-	-	40,000	40,000	-	40,000	-	-
9003	Transfer to Accrued Liability Reserve	-	-	20,000	20,000	-	20,000	-	-
9003	Transfer to Water Repair Reserve	-	-	40,000	40,000	-	40,000	-	-
9004	Transfer to General Fund	-	-	-	-	-	115,000	115,000	-
	Total Interfund Transfers	**180,000**	**-**	**100,000**	**100,000**	**-**	**215,000**	**115,000**	**115%**
	Total Undistributed	**974,450**	**547,951**	**966,977**	**813,813**	**(153,164)**	**729,906**	**(237,070)**	**-25%**
	Total Appropriations	**3,035,317**	**2,234,294**	**3,378,508**	**2,568,051**	**(810,457)**	**3,080,452**	**(298,055)**	**-9%**

Sewer Fund (G) - Budget Summary	FY 2024	FY 2025	FY 2026			FY 2027 City Manager		
	Actual	Actual	Budget	Projected	Over / (Under)	Budget	$ vs. FY26	% vs. FY26
Total Revenues	1,337,873	1,230,450	1,385,518	1,372,686	(12,832)	1,379,968	(5,550)	-0.4%
Total Expenditures	1,237,246	1,112,309	1,740,622	1,654,087	(86,535)	1,381,593	(359,029)	-20.6%
Net Change in Fund Balances (Deficit)	100,626	118,141	(355,104)	(281,401)	73,703	(1,625)	353,479	-99.5%
Fund Balances (Deficit) -- Beginning	**357,257**	**457,884**	**576,025**	**576,025**	**-**	**294,624**	**(281,401)**	**-48.9%**
Fund Balances (Deficit) -- Ending	**457,884**	**576,025**	**220,921**	**294,624**	**73,703**	**292,999**	**72,078**	**32.6%**

Sewer Fund (G) - Revenue Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
G2100	**Departmental Income**								
2120	Sewer Rents	1,135,511	1,158,466	1,218,968	1,218,968	-	1,218,968	-	0%
2128	Penalty & Interest	22,357	8,878	19,000	6,168	(12,832)	19,000	-	0%
	Total Departmental Income	**1,157,868**	**1,167,345**	**1,237,968**	**1,225,136**	**(12,832)**	**1,237,968**	**-**	**0%**
G2300	**Intergovernmental Charges**								
2374	Services From Other	177,380	63,080	147,550	147,550	-	140,000	(7,550)	-5%
	Total Intergovernmental Charges	**177,380**	**63,080**	**147,550**	**147,550**	**-**	**140,000**	**(7,550)**	**-5%**
G2400	**Use of Money and Property**								
2401	Interest On Investments	2,625	25	-	-	-	2,000	2,000	0%
	Total Use of Money and Property	**2,625**	**25**	**-**	**-**	**-**	**2,000**	**2,000**	**0%**
G3000	**State Aid**								
3902	Sewer Breaks/Repairs	-	-	-	-	-	15,000	15,000	0%
	Total State Aid	**-**	**-**	**-**	**-**	**-**	**15,000**	**15,000**	**0%**
	Grand Total Revenues	**$ 1,337,873**	**$ 1,230,450**	**$ 1,385,518**	**$ 1,372,686**	**$ (12,832)**	**$ 1,379,968**	**$ (5,550)**	**0%**

Sewer Fund (G) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
	GENERAL GOVERNMENT SUPPORT								
G1320	**Auditor**								
4000	Auditor Costs - Contractual	5,066	4,406	5,800	5,800	-	-	(5,800)	-100%
	Total Auditor	**5,066**	**4,406**	**5,800**	**5,800**	**-**	**-**	**(5,800)**	**-100%**
G1640	**Central Bulk Fuel**								
4000	Allocated Contractual Costs	-	-	-	-	-	4,000	4,000	-
	Total Central Bulk Fuel	**-**	**-**	**-**	**-**	**-**	**4,000**	**4,000**	**-**
G1641	**Central Communication**								
4000	Allocated Contractual Costs	-	-	-	-	-	2,163	2,163	-
	Total Central Communication	**-**	**-**	**-**	**-**	**-**	**2,163**	**2,163**	**-**
G1680	**Central Data Processing**								
4000	Allocated Contractual Costs	-	-	-	-	-	12,112	12,112	-
	Total Central Data Processing	**-**	**-**	**-**	**-**	**-**	**12,112**	**12,112**	**-**
G1910	**Insurance**								
4000	Insurance	43,165	42,500	-	-	-	40,000	40,000	-
	Total Insurance	**43,165**	**42,500**	**-**	**-**	**-**	**40,000**	**40,000**	**-**
G1989	**General Government Support**								
4000	Allocated Contractual Costs	-	-	-	-	-	19,760	19,760	-
	Total General Government Support	**-**	**-**	**-**	**-**	**-**	**19,760**	**19,760**	**-**
G1990	**Contingency**								
4000	Contingency	-	10,000	-	-	-	-	-	-
	Total Contingency	**-**	**10,000**	**-**	**-**	**-**	**-**	**-**	**-**
	Total General Government Support	**48,231**	**56,906**	**5,800**	**5,800**	**-**	**78,035**	**72,235**	**1245%**

Sewer Fund (G) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
	HOME AND COMMUNITY SERVICES								
G8120	**Sewer Maintenance & Administration**								
1001	Sewer Maintenance - Regular	236,480	263,737	284,000	304,166	20,166	85,810	(198,190)	-70%
1002	Overtime	16,565	15,757	18,000	18,176	176	18,000	-	-
4000	Sewer Maintenance	18,315	1,995	10,000	12,433	2,433	10,000	-	-
4018	Sanitary Camera Study 2018	-	-	-	-	-	-	-	-
4019	Sewer Maint	-	-	-	-	-	40,000	40,000	-
4020	Sewer Main/Manhole/General Maint	-	-	-	-	-	40,000	40,000	-
4021	Sewer Breaks/Repairs	-	-	-	-	-	15,000	15,000	-
4090	Miscellaneous Expenses	63,450	27,698	80,000	29,273	(50,727)	10,000	(70,000)	-88%
	Total Sewer Maintenance & Administration	**334,810**	**309,186**	**392,000**	**364,048**	**(27,952)**	**218,810**	**(173,190)**	**-44%**
G8130	**Albany County Sewer District**								
4000	Albany County Sewer District	588,308	574,596	1,076,950	1,076,950	-	825,000	(251,950)	-23%
	Total Albany County Sewer District	**588,308**	**574,596**	**1,076,950**	**1,076,950**	**-**	**825,000**	**(251,950)**	**-23%**
G8140	**Storm Sewer**								
4000	Storm Sewer-Dry River Dam Contractual	-	-	-	-	-	60,000	60,000	-
	Total Storm Sewer	**-**	**-**	**-**	**-**	**-**	**60,000**	**60,000**	**-**
	Total Home & Community Services	**923,118**	**883,782**	**1,468,950**	**1,440,998**	**(27,952)**	**1,103,810**	**(365,140)**	**-25%**

Sewer Fund (G) - Expenditures Detail		FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Projected	FY 2026 Over / (Under)	FY 2027 City Manager Budget	FY 2027 City Manager $ vs. FY26	FY 2027 City Manager % vs. FY26
G9000	**Employee Benefits**								
8000	Retirement	36,775	-	-	-	-	16,860	16,860	-
8000	FICA Costs	15,334	16,836	19,000	19,985	985	6,436	(12,564)	-66%
8002	Medicare	3,586	3,938	5,000	4,674	(326)	1,505	(3,495)	-70%
8000	Workers Compensation Costs	27,116	30,620	78,264	78,264	-	20,000	(58,264)	-74%
8000	Employee Benefit Costs	63,249	22,250	53,312	-	(53,312)	24,862	(28,450)	-53%
	Total Employee Benefits	**146,061**	**73,644**	**155,576**	**102,923**	**(52,652)**	**69,663**	**(85,912)**	**-55%**
G9710	**Serial Bonds**								
6000	Bond Principal Payments	69,836	81,861	79,306	68,023	(11,283)	81,102	1,796	2%
7000	Bond Interest Payments	12,895	16,116	26,142	18,625	(7,517)	23,983	(2,159)	-8%
	Total Serial Bonds	**82,731**	**97,977**	**105,448**	**86,648**	**(18,800)**	**105,085**	**(363)**	**-0%**
G9730	**Bond Anticipation Notes**								
6000	Principal Debt Payments	10,500	-	2,848	11,554	8,706	-	(2,848)	-100%
7000	Bond Anticipation Notes	605	-	2,000	6,164	4,164	-	(2,000)	-100%
	Total Bond Anticipation Notes	**11,105**	**-**	**4,848**	**17,718**	**12,870**	**-**	**(4,848)**	**-100%**
G9900	**Interfund Transfers**								
9002	Transfer to other Funds	26,000	-	-	-	-	-	-	-
9003	Transfer to General Fund	-	-	-	-	-	25,000	25,000	-
9004	Transfer to Water Fund	-	-	-	-	-	-	-	-
	Total Interfund Transfers	**26,000**	**-**	**-**	**-**	**-**	**25,000**	**25,000**	**-**
	Total Undistributed	**265,898**	**171,620**	**265,872**	**207,289**	**(58,583)**	**199,748**	**(66,124)**	**-25%**
	Total Appropriations	**1,237,246**	**1,112,309**	**1,740,622**	**1,654,087**	**(86,535)**	**1,381,593**	**(359,029)**	**-21%**

CITY OF WATERVLIET

2027 Salary Schedule

Department		Department Positions	2027 Budgeted Positions	2027 Budget
1010		**Mayor & Common Council**		
	Elected	Mayor	1	20,745.00
	Full Time	Secretary to the Mayor	1	50,076.25
	Elected	Common Council	2	31,504.00
			4	***102,325.25***
1230		**General Manager**		
Shared	Appointed	General Manager	1	138,651.75
Shared	Full Time	Secretary to the General Manager	1	64,671.64
			2	***203,323.39***
1310		**Director Of Finance**		
Shared	Full Time	Sr. Account Clerk	1	50,734.38
	Full Time	Account Clerk	1	41,600.00
			2	***92,334.38***
1315		**Payroll**		
Shared	Full Time	Payroll Clerk	1	67,337.14
			1	***67,337.14***
1355		**Assessor**		
	Part Time	Assessor	1	10,000.00
			1	***10,000.00***
1410		**City Clerk**		
	Full Time	City Clerk	1	74,332.94
			1	***74,332.94***
1430		**Civil Service**		
	Part Time	Personnel Assistant	1	16,000.00
	Part Time	Civil Service Secretary	1	14,000.00
	Part Time	Commission Chair	1	2,000.00
	Part Time	Commissioners	2	2,000.00
			5	***34,000.00***
1490		**Public Works Administration**		
Shared	Full Time	Commissioner of Public Works	1	100,000.00
Shared	Full Time	Public Works Working Supervisor	1	88,000.00
			2	***188,000.00***

CITY OF WATERVLIET

2027 Salary Schedule

Department		Department Positions	2027 Budgeted Positions	2027 Budget
3120	**Police**			
	Appointed	Police Chief	1	113,575.00
	Full Time	Police Lieutenant	1	106,968.44
	Full Time	Police Sergeant	7	721,825.89
	Full Time	Police Officer	17	1,514,133.27
	Full Time	207-c	5	187,892.81
	Part Time	Disaster Coordinator	1	35,000.00
	Part Time	School Crossing Guard	1	4,488.00
			33	***2,683,883.41***
3410	**Fire**			
	Appointed	Fire Chief	1	60,000.00
	Full Time	Fire Captain	4	403,960.00
	Full Time	Fire Lieutenant	5	478,680.00
	Full Time	Firefighter	17	1,520,051.00
	Full Time	207-a	2	165,995.00
			29	***2,628,686.00***
3620	**Housing/Code Enforcement**			
	Full Time	Code Enforcement Official	1	61,240.00
	Full Time	Building Inspector Supervisor	1	72,055.00
	Part Time	Code Enforcement Officer	2	51,209.60
	Part Time	Solid Waste Enforcement Officer	1	28,600.00
	Part Time	Administrative Aide	1	12,480.00
			6	***225,584.60***
5110	**Highway Street Maintenance**			
	Full Time	Motor Equipment Operator - Highway	2	123,468.80
	Full Time	Laborer - Highway	2	116,667.20
			4	***240,136.00***
7180	**Parks and Recreation**			
	Full Time	Cleaner	1	33,280.00
	Full Time	Maintenance	0	-
	Part Time	Pool Director	1	20,000.00
	Part Time	Life Guards	17	36,842.40
	Part Time	Pool Attendants	6	11,556.00
			25	***101,678.40***
8010	**Zoning and Planning Boards**			
	Part Time	Planning Board Members	6	3,700.00
	Part Time	Zoning Board Members	6	3,700.00
			12	***7,400.00***

CITY OF WATERVLIET

2027 Salary Schedule

Department		Department Positions	2027 Budgeted Positions	2027 Budget
8160	**Solid Waste**			
	Full Time	Motor Equipment Operator-1 - Sanitation	1	70,865.60
	Full Time	Motor Equipment Operator - Sanitation	1	60,174.40
	Full Time	Sanitation Workers	4	178,048.00
			6	***309,088.00***
8686	**Economic Development**			
	Part Time	Federal & State Grant Coordinator	1	20,000.00
	Part Time	Planning & Zoning Assistant	1	20,000.00
			2	***40,000.00***
8300	**Water**			
	Full Time	Chief Water Treatment Plant Operator	1	113,575.00
	Full Time	Water Filtration Plant Operator	2	122,865.60
Shared	Full Time	Laborer - Water	2	115,107.20
	Full Time	Engineering Technician	1	62,400.00
	Part Time	Summer Laborer	2	47,840.00
			8	***461,787.80***