TOWN BUDGET FOR THE YEAR 2027

TOWN OF MOUNT MORRIS

IN

LIVINGSTON COUNTY

Villages Within or Partly Within Town

VILLAGE OF MOUNT MORRIS

CERTIFICATION OF TOWN CLERK:

I, Chelsey Woodworth, Town Clerk certify that the following is a true and correct copy of the 2027 Budget of the Town of Mount Morris as adopted by the Town Board on the 5th day of November 2026.

Signed Chelsey Woodworth
Town Clerk

Dated 11/6/2026

TOWN OF MOUNT MORRIS
SUMMARY OF TOWN BUDGET
2027

Code	Fund	Estimated Appropriations	Less Estimated Revenues	Less Unexpended Fund Balance	Amount of Tax Levy
A	General Fund Townwide	$1,475,302	$1,160,064	$29,238	$286,000
B	General Fund Townoutside	103,604	7,700	0	95,904
DA	Highway Fund Townwide	531,862	135,050	0	396,812
DB	Highway Fund Townoutside	802,018	467,978	250,000	84,040
SR	Refuse/Garbage Townoutside	31,453	31,453	0	0
SS	Sewer Fund	0	0	0	0
SW	Water Townoutside	0	0	0	0
	TOTALS	$2,944,239	$1,802,245	$279,238	$862,756
Special Districts:					
	Fire District	$ 226,600	$ -	$ -	$ 226,600

TOWN OF MOUNT MORRIS
SUMMARY OF TOWN BUDGET
2026 RECAP

Code	Fund	Estimated Appropriations	Less Estimated Revenues	Less Unexpended Fund Balance	Amount of Tax Levy
A	General Fund Townwide	$1,657,929	$1,285,666	($21,036)	$393,299
B	General Fund Townoutside	97,678	8,055	0	89,623
DA	Highway Fund Townwide	542,120	250,102	17,440	274,578
DB	Highway Fund Townoutside	731,355	410,675	244,960	75,720
SR	Refuse/Garbage Townoutside	28,456	28,456	0	0
SS	Sewer Fund	0	0	0	0
SW	Water Townoutside	0	0	0	0
	TOTALS	$3,057,538	$1,982,954	$241,364	$833,220
Special Districts:					
	Fire District	$ 222,360	$ -	$ (511)	$ 222,871

TOWN OF MOUNT MORRIS
TOWN BUDGET
2027

GENERAL FUND A (Townwide) APPROPRIATIONS:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
			GENERAL GOVERNMENT SUPPORT			
TOWN BOARD:						
A1010.1	Town board services	$24,480	$25,704	$26,476	$26,476	$26,476
A1010.4	Town board contractual	3,379	10,606	4,000	4,000	4,000
	TOTAL	27,859	36,310	30,476	30,476	30,476
JUSTICES:						
A1110.1	Justice services	21,581	29,999	30,899	30,899	30,899
A1110.2	Justice equipment	98	0	0	0	0
A1110.4	Justice contractual	6,391	6,697	10,800	10,800	10,800
	TOTAL	28,070	36,696	41,699	41,699	41,699
SUPERVISOR:						
A1210.1	Supervisor services	17,000	17,000	17,000	17,000	17,000
A1210.2	Supervisor equipment	0	0	0	0	0
A1210.4	Supervisor contractual	23,372	24,500	25,000	25,000	25,000
	TOTAL	40,372	41,500	42,000	42,000	42,000
TAX COLLECTION:						
A1330.1	Tax collection services	6,800	7,140	7,497	7,497	7,497
A1330.2	Tax collection equipment	0	0	0	0	0
A1330.4	Tax collection contractual	3,627	5,700	6,000	6,000	6,000
	TOTAL	10,427	12,840	13,497	13,497	13,497
ASSESSORS:						
A1355.1	Assessors services	21,926	23,022	23,713	23,713	23,713
A1355.12	Assessors services- clerk	0	0	0	0	0
A1355.2	Assessors equipment	0	0	0	0	0
A1355.4	Assessors contractual	125	1,200	300	300	300
	TOTAL	22,051	24,222	24,013	24,013	24,013
TOWN CLERK:						
A1410.1	Town clerk services	54,795	58,860	62,163	62,163	62,163
A1410.2	Town clerk equipment	0	400	1,000	1,000	1,000
A1410.4	Town clerk contractual	2,048	5,550	4,000	4,000	4,000
	TOTAL	56,843	64,810	67,163	67,163	67,163
ATTORNEY:						
A1420.1	Attorney services	0	0	0	0	0
A1420.4	Attorney contractual	34,601	25,667	30,000	30,000	30,000
	TOTAL	34,601	25,667	30,000	30,000	30,000
ENGINEERS:						
A1440.1	Engineer services	0	0	0	0	0
A1440.4	Engineer contractual	5,602	1,000	500	500	500
	TOTAL	5,602	1,000	500	500	500
ELECTIONS:						
A1450.1	Election services	0	0	0	0	0
A1450.4	Election contractual	2,798	2,500	2,500	2,500	2,500
	TOTAL	2,798	2,500	2,500	2,500	2,500
RECORDS MANAGEMENT:						
A1460.1	Records management services	5,250	5,515	5,791	5,791	5,791
A1460.4	Records management contractual	0	750	400	400	400
	TOTAL	5,250	6,265	6,191	6,191	6,191

GENERAL FUND A (Townwide) APPROPRIATIONS (continued):

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
BUILDINGS:						
A1620.1	Building services	4,360	4,230	4,360	4,360	4,360
A1620.2	Building equipment	40,700	10,000	0	0	0
A1620.4	Building contractual	56,349	55,000	64,000	66,045	66,045
	TOTAL	101,409	69,230	68,360	70,405	70,405
CENTRAL PRINTING/MAILING:						
A1670.4	Central printing contractual	0	0	0	0	0
	TOTAL	0	0	0	0	0
SPECIAL ITEMS:						
A1910.4	Unallocated insurance	50,161	54,200	54,800	54,800	54,800
A1920.4	Municipal Association dues	0	1,000	999	999	999
A1930.4	Judgements & claims contractual	0	0	0	0	0
A1989	Other general gov't support	6,762	5,500	3,000	3,000	3,000
A1990.4	Contingency	0	1,000	1,000	1,000	1,000
	TOTAL	56,923	61,700	59,799	59,799	59,799
	TOTAL GENERAL GOVERNMENT SUPPORT	**392,205**	**382,740**	**386,198**	**388,243**	**388,243**
	PUBLIC SAFETY					
CONTROL OF TRAFFIC:						
A3310.4	Traffic control contractual	2,034	2,600	2,500	2,500	2,500
	TOTAL	2,034	2,600	2,500	2,500	2,500
CONTROL OF DOGS:						
A3510.1	Dog control services	2,120	2,225	2,336	2,336	2,336
A3510.2	Dog control equipment	0	0	0	0	0
A3510.4	Dog control contractual	1,330	1,500	2,000	2,000	2,000
	TOTAL	3,450	3,725	4,336	4,336	4,336
	TOTAL PUBLIC SAFETY	**5,484**	**6,325**	**6,836**	**6,836**	**6,836**
	HEALTH					
REGISTRAR OF VITAL STATISTICS:						
A4020.1	Registrar of vital statistics	500	500	500	500	500
	TOTAL	500	500	500	500	500
AMBULANCE:						
A4540.1	Ambulance services	0	0	0	0	0
A4540.2	Ambulance equipment	0	161,200	161,200	161,200	161,200
A4540.4	Ambulance contractual	526,800	548,064	548,064	519,120	519,120
	TOTAL	526,800	709,264	709,264	680,320	680,320
	TOTAL HEALTH	**527,300**	**709,764**	**709,764**	**680,820**	**680,820**
	TRANSPORTATION					
SUPERINTENDENT OF HIGHWAYS:						
A5010.1	Supt. of highways services	10,888	76,600	87,000	82,300	82,300
A5010.12	Supt. of highways services- office	768	4,700	4,700	4,700	4,700
A5010.4	Supt. of highways contractual	3,242	2,250	2,250	2,250	2,250
	TOTAL	14,898	83,550	93,950	89,250	89,250
GARAGE:						
A5132.2	Garage equipment	0	0	0	0	0
A5132.4	Garage contractual	21,431	15,000	15,000	15,000	15,000
	TOTAL	21,431	15,000	15,000	15,000	15,000

GENERAL FUND A (Townwide) APPROPRIATIONS (continued):

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
STREET LIGHTING:						
A5182.4	Street lighting contractual	5,661	6,500	6,100	6,100	6,100
	TOTAL	5,661	6,500	6,100	6,100	6,100
	TOTAL TRANSPORTATION	**41,990**	**105,050**	**115,050**	**110,350**	**110,350**
PUBLICITY:						
A6410.4	Publicity contractual	5,723	7,000	7,000	7,000	7,000
	TOTAL	5,723	7,000	7,000	7,000	7,000
VETERANS:						
A6510.4	Veterans contractual	63	1,250	500	500	500
	TOTAL	63	1,250	500	500	500
	TOTAL ECONOMIC ASSIST.	**5,786**	**8,250**	**7,500**	**7,500**	**7,500**
	CULTURE-RECREATION					
RECREATION:						
A7140.4	Playgrounds & recreation	0	0	0	0	0
	TOTAL	0	0	0	0	0
HISTORIAN:						
A7520.1	Historian services	2,530	2,657	2,737	2,737	2,737
A7520.2	Historian equipment	0	0	0	0	0
A7520.4	Historian contractual	107	200	100	100	100
	TOTAL	2,637	2,857	2,837	2,837	2,837
CULTURE:						
A7550.4	Celebrations	882	1,000	4,000	4,000	4,000
A7989.4	Culture & recreation contractual	5,615	0	0	0	0
	TOTAL	6,497	1,000	4,000	4,000	4,000
	TOTAL CULTURE-REC.	**9,134**	**3,857**	**6,837**	**6,837**	**6,837**
	HOME AND COMMUNITY SERVICES					
SPECIAL SERVICES:						
A8810.1	Cemetery services	5,892	8,000	5,000	5,000	5,000
A8810.4	Cemetery contractual	109,231	56,300	56,300	56,300	56,300
	TOTAL	115,123	64,300	61,300	61,300	61,300
	TOTAL HOME & COMMUNITY	**115,123**	**64,300**	**61,300**	**61,300**	**61,300**
	UNDISTRIBUTED					
EMPLOYEE BENEFITS:						
A9010.8	Employee benefits - retirement	25,315	26,818	17,083	17,083	17,083
A9030.8	Employee benefits - social sec.	13,802	21,156	21,433	21,433	21,433
A9060.8	Employee benefits - medical ins.	3,165	16,425	17,335	17,335	17,335
	TOTAL	42,282	64,399	55,851	55,851	55,851
DEBT SERVICE:						
A9730.6	Debt service - principal	15,000	146,750	40,000	40,000	40,000
A9730.7	Debt service - interest	3,521	4,991	10,665	10,665	10,665
	TOTAL	18,521	151,741	50,665	50,665	50,665
INTERFUND TRANSFERS:						
A9950.9	Interfund transfers- Refuse	5,000	5,000	10,000	6,900	6,900
A9950.9	Interfund transfers- HW DA	0	163,000	50,000	50,000	50,000
A9950.9	Interfund transfers- HW DB	0	75,000	50,000	50,000	50,000
	TOTAL	5,000	243,000	110,000	106,900	106,900
	TOTAL UNDISTRIBUTED	**65,803**	**459,140**	**216,516**	**213,416**	**213,416**
TOTAL APPROPRIATIONS GENERAL FUND A		**1,162,825**	**1,739,426**	**1,510,001**	**1,475,302**	**1,475,302**

GENERAL FUND A (Townwide) REVENUES:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
OTHER TAX ITEMS:						
A1081	Payments in lieu of taxes	44,312	112,507	114,084	114,084	114,084
A1090	Interest paid RPT	6,128	82,889	4,500	4,500	4,500
DEPARTMENTAL INCOME:						
A1255	Clerk fees	5,769	5,000	5,700	5,700	5,700
A1550	Dog fees	2,718	2,700	2,790	2,790	2,790
A1640	Ambulance fees	462,725	548,064	548,064	519,120	519,120
A1910.4	Insurance refund	0	0	0	0	0
CHARGES FOR CEMETERY SERVICES:						
A2192	Cemetery services	12,425	9,000	9,000	9,000	9,000
USE OF MONEY AND PROPERTY:						
A2401	Interest earned	89	100	150	150	150
FINES AND FORFEITURES:						
A2610	Justice fines	12,409	9,000	10,000	10,000	10,000
MISCELLANEOUS:						
A2680	Insurance recoveries	59,045	0	0	0	0
A2690	Sale of equipment	673	30,000	30,000	30,000	30,000
A2701	Refund of prior year expenses	1	0	0	0	0
A2750	AIM related payments	21,407	21,407	21,407	21,407	21,407
A2770	Miscellaneous	3,772	239,999	228,313	228,313	228,313
A2801	Interfund revenue- ambulance	25,000	0	0	0	0
A2801	Interfund revenue- cemetery	0	0	5,000	5,000	5,000
STATE AID:						
A3001	State aid	0	0	0	0	0
A3005	Mortgage tax	82,828	65,000	35,000	35,000	35,000
A3040	Real property tax admin.	0	0	0	0	0
A3060	Records management	0	0	0	0	0
A3070	Rail infrastructure investment act	0	0	0	0	0
A3089	State aid - other	7,227	1,497	0	0	0
A3289	Assessment aid	0	0	0	0	0
A4089	Federal aid - other	0	0	0	0	0
LOCAL SOURCES:						
A5710	Proceeds from Serial bonds	0	240,000	175,000	175,000	175,000
A5730	Proceeds from BANS	85,000	0	0	0	0
TOTAL REVENUES GENERAL FUND A		**831,528**	**1,367,163**	**1,189,008**	**1,160,064**	**1,160,064**
A599	Unexpended fund balance	(133,703)	(21,036)	33,433	29,238	29,238
A1001	Real property tax levy	465,000	393,299	287,560	286,000	286,000

GENERAL FUND B (Town outside) APPROPRIATIONS:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
	GENERAL GOVERNMENT SUPPORT					
ATTORNEY:						
B1420.4	Attorney contractual	360	1,000	20,000	20,000	20,000
	TOTAL	360	1,000	20,000	20,000	20,000
SPECIAL ITEMS:						
B1910.4	Unallocated insurance	15,121	16,188	16,995	16,995	16,995
B1930.4	Judgements & claims contractual	0	0	0	0	0
B1990.4	Contingency	0	240	500	500	500
	TOTAL	15,121	16,428	17,495	17,495	17,495
	TOTAL GENERAL GOVERNMENT SUPPORT	**15,481**	**17,428**	**37,495**	**37,495**	**37,495**
	PUBLIC SAFETY					
SAFETY INSPECTION:						
B3620.1	Safety inspection services	20,035	17,278	17,796	17,796	17,796
B3620.4	Safety inspection contractual	0	0	0	0	0
	TOTAL	20,035	17,278	17,796	17,796	17,796
	TOTAL PUBLIC SAFETY	**20,035**	**17,278**	**17,796**	**17,796**	**17,796**
	CULTURE-RECREATION					
PARKS, YOUTH, ETC.:						
B7110.1	Parks	0	0	0	0	0
B7110.4	Parks	3,279	4,000	2,000	2,000	2,000
B7310.4	Youth programs contractual	3,300	3,500	3,600	3,600	3,600
	TOTAL	6,579	7,500	5,600	5,600	5,600
	TOTAL CULTURE-REC.	**6,579**	**7,500**	**5,600**	**5,600**	**5,600**
	HOME AND COMMUNITY SERVICES					
ZONING:						
B8010.1	Zoning officer service	16,455	17,278	17,796	17,796	17,796
B8010.4	Zoning officer contractual	8,294	7,000	7,000	7,000	7,000
	TOTAL	24,749	24,278	24,796	24,796	24,796
PLANNING:						
B8020.1	Planning services	971	1,000	2,000	2,000	2,000
B8020.2	Planning equipment	0	0			
B8020.4	Planning contractual	16,649	20,000	5,000	5,000	5,000
B8020.41	Planning contractual- Recodification	0	0	0	0	0
B8989.1	Other home & community services	5,904	0	0	0	0
	TOTAL	23,524	21,000	7,000	7,000	7,000
	TOTAL HOME AND COMMUNITY SERVICES	**48,273**	**45,278**	**31,796**	**31,796**	**31,796**
	UNDISTRIBUTED					
EMPLOYEE BENEFITS:						
B9010.8	Employee benefits - retirement	6,668	7,474	8,041	8,041	8,041
B9030.8	Employee benefits - social sec.	3,201	2,720	2,876	2,876	2,876
	TOTAL	9,869	10,194	10,917	10,917	10,917
	TOTAL UNDISTRIBUTED	**9,869**	**10,194**	**10,917**	**10,917**	**10,917**
TOTAL APPROPRIATIONS GENERAL FUND B		**100,237**	**97,678**	**103,604**	**103,604**	**103,604**

GENERAL FUND B (Town outside) REVENUES:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
LOCAL SOURCES:						
B2110	Zoning fees	468	100	100	100	100
B2401	Interest earned	17	25	20	20	20
B2590	Building permits	3,398	2,000	2,000	2,000	2,000
B2701	Refund of prior year expenses	9,525	0	0	0	0
B2750	AIM related payments	1,630	1,630	1,630	1,630	1,630
B2770	Miscellaneous	4,315	4,300	3,950	3,950	3,950
STATE AID:						
B3001	State Aid	0	0	0	0	0
B3897	State Aid- culture & rec grant	0	0	0	0	0
B3902	State Aid- planning studies	0	0	0	0	0
TOTAL REVENUES GENERAL FUND B		**19,353**	**8,055**	**7,700**	**7,700**	**7,700**
B599	Unexpended fund balance	7,884	0	0	0	0
B1001	Real property tax levy	73,000	89,623	95,904	95,904	95,904

HIGHWAY FUND DA (Townwide) APPROPRIATIONS:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
ATTORNEY:						
DA1420.4	Attorney contractual	0	0	0	0	0
	TOTAL	0	0	0	0	0
MACHINERY:						
DA5130.1	Machinery services	111,279	117,400	140,000	140,000	140,000
DA5130.2	Machinery equipment	0	63,000	0	0	0
DA5130.4	Machinery contractual	101,689	110,000	115,000	115,000	115,000
	TOTAL	212,968	290,400	255,000	255,000	255,000
WEEDS AND BRUSH:						
DA5140.1	Weeds/brush services	13,839	30,000	30,000	30,000	30,000
	TOTAL	13,839	30,000	30,000	30,000	30,000
SNOW REMOVAL - TOWN/COUNTY:						
DA5142.1	Snow removal-town/county ser	40,054	41,600	55,000	55,000	55,000
DA5142.4	Snow removal-town/county contr	49,449	41,000	45,000	45,000	45,000
	TOTAL	89,503	82,600	100,000	100,000	100,000
SNOW REMOVAL - STATE:						
DA5148.1	Snow removal-state services	4,077	0	0	0	0
DA5148.4	Snow removal-state contractual	19,520	0	0	0	0
	TOTAL	23,597	0	0	0	0
EMPLOYEE BENEFITS:						
DA9010.8	Employee benefits - retirement	23,313	24,111	28,549	28,549	28,549
DA9030.8	Employee benefits - social sec.	12,947	14,459	17,213	17,213	17,213
DA9060.8	Employee benefits - medical ins.	32,345	39,000	44,400	44,400	44,400
	TOTAL	68,605	77,570	90,162	90,162	90,162
			0			
DEBT SERVICE:						
DA9730.6	Debt service - BAN principal	356,000	45,000	45,000	45,000	45,000
DA9785.6	Debt service - Install. principal	0	0	0	0	0
DA9730.7	Debt service - BAN interest	17,395	16,550	11,700	11,700	11,700
DA9785.7	Debt service - Install. interest	0	0	0	0	0
	TOTAL	373,395	61,550	56,700	56,700	56,700
INTERFUND TRANSFERS:						
DA9950.9	Transfer to equipment reserve	0	0	0	0	0
	TOTAL	0	0	0	0	0
TOTAL APPROPRIATIONS HIGHWAY DA		**781,907**	**542,120**	**531,862**	**531,862**	**531,862**

HIGHWAY FUND DA (Townwide) REVENUES:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
LOCAL SOURCES:						
DA2300	State snow & ice	72,484	0	0	0	0
DA2300.1	County snow & ice	73,451	71,952	74,950	74,950	74,950
DA2401	Interest earned	184	150	100	100	100
DA2416	Equipment rental	17,710	15,000	10,000	10,000	10,000
DA2680	Insurance recoveries	5,579	0	0	0	0
DA2690	Sale of equipment	5,466	0	0	0	0
DA2701	Refund of prior year expenses	0	0	0	0	0
DA2801	Interfund revenue	0	163,000	50,000	50,000	50,000
DA3960	State disaster aid	0	0	0	0	0
DA4001	Federal disaster aid	0	0	0	0	0
DA5730	Proceeds from bans	331,000	0	0	0	0
DA5785	Installment purchase debt	0	0	0	0	0
TOTAL REVENUES HIGHWAY FUND DA		**505,874**	**250,102**	**135,050**	**135,050**	**135,050**
DA599	Unexpended fund balance	9,033	17,440	0	0	0
DA1001	Real property tax levy	267,000	274,578	396,812	396,812	396,812

HIGHWAY FUND DB (Town outside) APPROPRIATIONS:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
SPECIAL ITEMS:						
DB1930.4	Judgements & claims contractual	0	0	0	0	0
	TOTAL	0	0	0	0	0
GENERAL REPAIRS:						
DB5110.1	General repairs services	84,757	103,000	103,000	103,000	103,000
DB5110.4	General repairs contractual	93,631	75,000	50,000	50,000	50,000
DB5110.4	General repairs contractual-solar	0	250,000	250,000	250,000	250,000
	TOTAL	178,388	428,000	403,000	403,000	403,000
CAPITAL IMPROVEMENTS:						
DB5112.2	Chips	375,139	250,000	338,478	338,478	338,478
	TOTAL	375,139	250,000	338,478	338,478	338,478
EMPLOYEE BENEFITS:						
DB9010.8	Employee benefits - retirement	13,621	19,475	23,060	23,060	23,060
DB9030.8	Employee benefits - social sec.	6,484	7,880	7,880	7,880	7,880
DB9060.8	Employee benefits - medical ins.	24,978	26,000	29,600	29,600	29,600
	TOTAL	45,083	53,355	60,540	60,540	60,540
DEBT SERVICE:						
DB9730.6	Debt service - principal	0	0	0	0	0
DB9730.7	Debt service - interest	0	0	0	0	0
	TOTAL	0	0	0	0	0
TOTAL APPROPRIATIONS HIGHWAY DB		**598,610**	**731,355**	**802,018**	**802,018**	**802,018**

HIGHWAY FUND DB (Town outside) REVENUES:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
LOCAL SOURCES:						
DB1120	Sales tax	63,782	63,000	64,000	64,000	64,000
DB2401	Interest earned	581	175	500	500	500
DB2416	County road work	26,565	22,500	15,000	15,000	15,000
DB2701	Refund of prior year expenses	0	0	0	0	0
STATE AID:						
DB2690	Other compensation for loss	751,967	0	0	0	0
DB2770	Chips	375,139	250,000	338,478	338,478	338,478
DB2801	Interfund revenue	0	75,000	50,000	50,000	50,000
DB3960	State disaster aid	0	0	0	0	0
DB4960	Federal disaster aid	0	0	0	0	0
TOTAL REVENUES HIGHWAY FUND DB		**1,218,034**	**410,675**	**467,978**	**467,978**	**467,978**
DB599	Unexpended fund balance	(694,424)	244,960	250,000	250,000	250,000
DB1001	Real property tax levy	75,000	75,720	84,040	84,040	84,040

REFUSE FUND SR APPROPRIATIONS:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
REFUSE AND GARBAGE:						
SR8160.1	Recycling center services	10,646	12,500	12,500	10,175	10,175
SR8160.2	Recycling center equipment	0	0	0	0	0
SR8160.4	Recycling center contractual	18,562	15,000	20,500	20,500	20,500
	TOTAL	29,208	27,500	33,000	30,675	30,675
EMPLOYEE BENEFITS:						
SR9010.8	Employee benefits - retirement	0	0	0	0	0
SR9030.8	Employee benefits - social sec.	814	956	956	778	778
	TOTAL	814	956	956	778	778
TOTAL APPROPRIATIONS REFUSE FUND		**30,022**	**28,456**	**33,956**	**31,453**	**31,453**

REFUSE FUND SR REVENUES:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
LOCAL SOURCES:						
SR2130	Disposal fees	23,833	23,456	23,956	24,553	24,553
SR2401	Interest earned	1	0	0	0	0
SR2701	Refund of prior year expenses	0	0	0	0	0
SR2770	Miscellaneous	1,084	0	0	0	0
SR5031	Interfund revenue	5,000	5,000	10,000	6,900	6,900
TOTAL REVENUES REFUSE FUND		**29,918**	**28,456**	**33,956**	**31,453**	**31,453**
SR599	Unexpended fund balance	104	0	0	0	0
SR1001	Real property tax levy	0	0	0	0	0

SEWER FUND SS APPROPRIATIONS:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
ATTORNEY:						
SS1420.4	Attorney contractual	0	0	0	0	0
	TOTAL	0	0	0	0	0
ADMINISTRATION:						
SS8110.1	Administration services	650	0	0	0	0
SS8110.4	Administration contractual	0	0	0	0	0
	TOTAL	650	0	0	0	0
SANITATION:						
SS8120.4	Sanitary sewers contractual	0	0	0	0	0
	TOTAL	0	0	0	0	0
SEWER TREATMENT AND DISPOSAL:						
SS8130.1	Sewer treatment disposal svc	117	0	0	0	0
SS8130.4	Sewer treatment disposal contr	11,566	0	0	0	0
	TOTAL	11,683	0	0	0	0
EMPLOYEE BENEFITS:						
SS9010.8	Employee benefits - retirement	0	0	0	0	0
SS9030.8	Employee benefits - social sec.	59	0	0	0	0
	TOTAL	59	0	0	0	0
DEBT SERVICE:						
SS9730.6	Debt service - principal	0	0	0	0	0
SS9730.7	Debt service - interest	0	0	0	0	0
	TOTAL	0	0	0	0	0
INTERFUND TRANSFERS:						
SS9950.9	Interfund transfers	0	0	0	0	0
	TOTAL	0	0	0	0	0
TOTAL APPROPRIATIONS SEWER FUND		**12,392**	**0**	**0**	**0**	**0**

SEWER FUND SS REVENUES:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
LOCAL SOURCES:						
SS2120	Sewer rents	13,076	0	0	0	0
SS2401	Interest earned	0	0	0	0	0
SS2701	Refund of prior year expenses	0	0	0	0	0
SS2770	Miscellaneous	0	0	0	0	0
SS4089	Federal aid other	0	0	0	0	0
SS5730	Proceeds from bans	0	0	0	0	0
TOTAL REVENUES SEWER FUND		**13,076**	**0**	**0**	**0**	**0**
SS599	Unexpended fund balance	(684)	0	0	0	0
SS1001	Real property tax levy	0	0	0	0	0

WATER FUND SW APPROPRIATIONS:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
ATTORNEY:						
SW1420.4	Attorney contractual	0	0	0	0	0
	TOTAL	0	0	0	0	0
ENGINEERS:						
SW1440.1	Engineer services	0	0	0	0	0
SW1440.4	Engineer contractual	0	0	0	0	0
	TOTAL	0	0	0	0	0
ADMINISTRATION:						
SW8310.1	Administration services	8,081	0	0	0	0
SW8310.4	Administration contractual	5,900	0	0	0	0
	TOTAL	13,981	0	0	0	0
SOURCE OF POWER/SUPPLY:						
SW8320.4	Power supply contractual	39,218	0	0	0	0
	TOTAL	39,218	0	0	0	0
EMPLOYEE BENEFITS:						
SW9010.8	Employee benefits - retirement	723	0	0	0	0
SW9030.8	Employee benefits - social sec.	618	0	0	0	0
	TOTAL	1,341	0	0	0	0
DEBT SERVICE:						
SW9730.6	Debt service - principal	0	0	0	0	0
SW9730.7	Debt service - interest	0	0	0	0	0
	TOTAL	0	0	0	0	0
INTERFUND TRANSFERS:						
SW9950.9	Interfund transfers	0	0	0	0	0
	TOTAL	0	0	0	0	0
TOTAL APPROPRIATIONS WATER FUND		**54,540**	**0**	**0**	**0**	**0**

WATER FUND SW REVENUES:

Account #	Account Name	Actual 2025	Adjusted Budget 2026	Tentative Budget 2027	Preliminary Budget 2027	Adopted Budget 2027
LOCAL SOURCES:						
SW1910.4	Insurance refund	0	0	0	0	0
SW2140	Metered water sales	55,299	0	0	0	0
SW2401	Interest earned	15	0	0	0	0
SW2701	Refund of prior year expenses	0	0	0	0	0
SW2770	Miscellaneous	0	0	0	0	0
SW5730	Proceeds from bans	0	0	0	0	0
TOTAL REVENUES WATER FUND		**55,314**	**0**	**0**	**0**	**0**
SW599	Unexpended fund balance	(774)	0	0	0	0
SW1001	Real property tax levy	0	0	0	0	0

TOWN OF MOUNT MORRIS
SUMMARY OF TOWN BUDGET - SALARIES
2027

ADOPTED SALARIES: ELECTED OFFICIALS

	2026 RATE	2027 RATE
Town Supervisor	17,000	17,000
Town Councilman	6,426	6,619
Town Justice	8,825	9,090
Town Clerk/Tax Collector	51,740	54,327

SALARIES: GENERAL FUND TOWNWIDE (A)

CODE	POSITION	# OF EMPLOY.	2026 RATE	2027 RATE	$ INCREASE	2026 BUDGET	2027 BUDGET	% INCREASE
A1010.1	Town Councilman	4	6,426	6,619	193	25,704	26,476	3.00%
A1110.1	Town Justice	2	8,825	9,090	265	17,650	18,180	3.00%
A1110.1	Justice Secretary	1	12,349	12,719	370	12,349	12,719	3.00%
A1210.1	Supervisor	1	17,000	17,000	0	17,000	17,000	0.00%
A1210.1	Supervisor Secretary	1	16.00	16.50	0.50	0	0	3.13%
A1330.1	Tax Collector	1	7,140	7,497	357	7,140	7,497	5.00%
A1355.1	Assessor	1	23,022	23,713	691	23,022	23,713	3.00%
A1355.12	Assessor Clerk	1	0	0	0	0	0	0.00%
A1410.1	Town Clerk's Office	1	39,560	41,363	42,784	39,560	41,363	4.55%
A1410.1	Town Clerk's Office- deputy	1	19,300	20,800	1,500	19,300	20,800	7.77%
A1420.1	Town Attorney	1	0		0	0	0	N/A
A1460.1	Records Management	1	5,515	5,791	276	5,515	5,791	5.00%
A1620.1	Cleaner	1	20.00	20.60	0.60	4,170	21	3.00%
A3510.1	Dog control-Town Clk Office	1	2,225	2,336	111	2,225	2,336	4.99%
A4020.1	Registrar of Vital Statistics	1	500	500	0	500	500	0.00%
A4540.1	Amb service-Town Clk Office	1	0	0	0	0	0	N/A
A5010.1	Highway Superintendent	1	87,000	82,300	-4,700	87,000	82,300	-5.40%
A5010.12	Highway Sup Secretary	1	4,700	4,700	0	4,700	4,700	N/A
A7510.1	Historian	1	2,657	2,737	80	2,657	2,737	3.01%
A8810.1	Sexton	1	2,715	2,796	81	2,715	2,796	2.98%
						271,207	268,929	-0.84%

SALARIES: GENERAL FUND TOWNOUTSIDE (B)

CODE	POSITION	# OF EMPLOY.	2026 RATE	2027 RATE	$ INCREASE	2026 BUDGET	2027 BUDGET	% INCREASE
B3620.1	Building Code Officer	1	17,278	17,796	518	17,278	17,796	3.00%
B8010.1	Zoning Officer	1	17,278	17,796	518	17,278	17,796	3.00%
						34,556	35,592	0.00%

SALARIES: HIGHWAY FUND

CODE	POSITION	# OF EMPLOY.	2026 RATE	2027 RATE	$ INCREASE	% INCREASE
Various	Mechanic	0	0.00	0.00	0.00	N/A
Various	Motor Equipment Operator	1	30.62 **	32.15 **	1.53	5.00%
Various	Motor Equipment Operator	1	30.62 **	32.15 **	1.53	5.00%
Various	Motor Equipment Operator	1	30.62 **	32.15 **	1.53	5.00%
Various	Motor Equipment Operator	1	30.62 **	32.15 **	1.53	5.00%
Various	Motor Equipment Operator - Part time	0	29.16	29.16	0.00	0.00%
Various	Part-time labor	1	17.51	17.51	0.00	0.00%
Various	Part-time labor	1	16.48	16.50	0.02	0.12%
Various	Part-time labor	1	16.00	16.50	0.50	3.13%

**Please refer to union contract; rates vary based on date of hire and length of service

SALARIES: REFUSE FUND

CODE	POSITION	# OF EMPLOY.	2026 RATE	2027 RATE	$ INCREASE	% INCREASE
SR8160.1	Town Clerk's Office	1	0	0	0	N/A
	Station Operator	1	17.00	17.51	0.51	3.00%
	Substitute Station Operator	1	16.00	16.50	0.50	3.13%

NOTES TO 2027 SALARIES:

1. Full-time highway personnel who opt not to take health insurance will receive an additional $3,500 annually, payable at a rate of $134.62 per bi-weekly pay period. This amount is dictated by the union contract.

2. Planning Board, Appeals Board, and Board of Reviews to be compensated as follows: (2027)
   Chairperson - $80 per meeting
   Members - $25 per meeting
   Alternative members - $15 per meeting
   County representative- $25 per county meeting
   Planning & zoning secretary - $20.00 per hour

3. Town Clerk's Office Proration:

	2026	2027
A1330.1 - Tax collection services	7,140	7,497
A1355.1 - Assessors office	0	0
A1410.1 - Town Clerk Services	58,860	62,163
A1460.1 - Records management	5,515	5,791
A3510.1 - Dog Control	2,225	2,336
A4020.1 - Registrar of Vital Statistics	0	0
A4540.1 - Amb Services	0	0
A8810.1 - Cemetery Services	800	840
B8020.1 - Zoning/planning	0	0
SR8160.1 - Refuse Services	0	0
SS8110.1 - Sewer Administrative Services	0	0
SW8310.1 - Water Services	0	0
	74,540	78,627
Consists of:		
Town Clerk	55,240	57,827 (Includes pymt in lieu of HI)
Deputy Town Clerk	$18.53 per hour	$20.00 per hour

4. Mileage to be paid at $0.50 per mile.

TOWN OF MOUNT MORRIS
COMPARISON OF TOWN BUDGET
ADOPTED 2027 VS. ADOPTED 2026

	ADOPTED 2027	ADOPTED 2026	INCREASE (DECREASE)	
SUMMARY OF APPROPRIATIONS:				
GENERAL FUND A	1,475,302	1,657,929	(182,627)	
GENERAL FUND B	103,604	97,678	5,926	
HIGHWAY FUND DA	531,862	542,120	(10,258)	
HIGHWAY FUND DB	802,018	731,355	70,663	
REFUSE FUND	31,453	28,456	2,997	
SEWER FUND	0	0	0	
WATER FUND	0	0	0	
	2,944,239	3,057,538	(113,299)	-3.71%
SUMMARY OF REVENUES:				
GENERAL FUND A	1,160,064	1,285,666	(125,602)	
GENERAL FUND B	7,700	8,055	(355)	
HIGHWAY FUND DA	135,050	250,102	(115,052)	
HIGHWAY FUND DB	467,978	410,675	57,303	
REFUSE FUND	31,453	28,456	2,997	
SEWER FUND	0	0	0	
WATER FUND	0	0	0	
	1,802,245	1,982,954	(180,709)	-9.11%
SUMMARY OF UNEXPENDED FUND BALANCE:				
GENERAL FUND A	29,238	(21,036)	50,274	
GENERAL FUND B	0	0	0	
HIGHWAY FUND DA	0	17,440	(17,440)	
HIGHWAY FUND DB	250,000	244,960	5,040	
REFUSE FUND	0	0	0	
SEWER FUND	0	0	0	
WATER FUND	0	0	0	
	279,238	241,364	37,874	15.69%
SUMMARY OF REAL ESTATE TAX LEVY:				
GENERAL FUND A	286,000	393,299	(107,299)	
GENERAL FUND B	95,904	89,623	6,281	
HIGHWAY FUND DA	396,812	274,578	122,234	
HIGHWAY FUND DB	84,040	75,720	8,320	
REFUSE FUND	0	0	0	
SEWER FUND	0	0	0	
WATER FUND	0	0	0	
	862,756	833,220	29,536	3.54%

TOWN OF MOUNT MORRIS
COMPARISON OF TAX RATE/ASSESSMENT
ADOPTED 2026 VS ADOPTED 2025

ASSESSMENT COMPARISON:

	2027	2026	DIFFERENCE
VILLAGE	155,552,571	120,337,707	35,214,864
TOWN	133,748,736	104,679,550	29,069,186

TAX LEVY/RATE COMPARISON:

	2027	2026	INCREASE	% INCREASE
TOWNWIDE:				
GENERAL A	286,000	393,299		
HIGHWAY DA	396,812	274,578		
WORKMAN'S COMP	15,578	21,042		
	698,390	688,919	9,471	1.374762%
TOWNWIDE TAX RATE	**2.414058**	**3.061627**	**-0.647570**	**-21.151165%**
TOWNOUTSIDE:				
GENERAL B	95,904	89,623		
HIGHWAY DB	84,040	75,720		
REFUSE FUND	0	0		
	179,944	165,343	14,601	8.830734%
TOWNOUTSIDE TAX RATE	**1.345388**	**1.579516**	**-0.234127**	**-14.822730%**
COMBINED TAX RATE	**3.759446**	**4.641143**	**-0.881697**	**-18.997415%**

SPECIAL DISTRICTS:				
FIRE DISTRICT	226,600	222,871		

Total Assessed Value 653,821,584
Uniform Percentage 100.00

Equalized Total Assessed Value 653,821,584

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	9,272,800	1.42
13100	CO - GENERALLY	RPTL 406(1)	4	76,359,400	11.68
13500	TOWN - GENERALLY	RPTL 406(1)	4	956,700	0.15
13650	VG - GENERALLY	RPTL 406(1)	17	3,776,600	0.58
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	2,772,700	0.42
13800	SCHOOL DISTRICT	RPTL 408	3	17,810,800	2.72
13850	BOCES	RPTL 408	1	9,500,000	1.45
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	57,100	0.01
14100	USA - GENERALLY	RPTL 400(1)	2	8,585,000	1.31
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	27	121,237,729	18.54
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	357,600	0.05
25110	NONPROF CORP - RELIG(CONST PR(	RPTL 420-a	8	2,182,200	0.33
25130	NONPROF CORP - CHAR (CONST PR(	RPTL 420-a	4	799,900	0.12
25230	NONPROF CORP - MORAL/MENTAL IN	RPTL 420-a	3	1,180,700	0.18
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	7	2,975,300	0.46
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	60,700	0.01
26100	VETERANS ORGANIZATION	RPTL 452	2	247,900	0.04
26250	HISTORICAL SOCIETY	RPTL 444	1	279,000	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	330,500	0.05
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	10	221,800	0.03
32301	NYS LAND TAXABLE FOR SCHOOL OI	RPTL 536	12	610,300	0.09
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	1	40,000	0.01
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	2	7,500	0.00
41103	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	3	6,950	0.00
41120	ALT VET EX-WAR PERIOD-NON-COME	RPTL 458-a	58	1,089,362	0.17
41121	ALT VET EX-WAR PERIOD-NON-COME	RPTL 458-a	16	325,572	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	38	1,263,412	0.19

Total Assessed Value 653,821,584
Uniform Percentage 100.00

Equalized Total Assessed Value 653,821,584

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	173,475	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	36	1,817,100	0.28
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	10	394,307	0.06
41161	COLD WAR VETERANS (15%)	RPTL 458-b	20	240,000	0.04
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	4	98,538	0.02
41400	CLERGY	RPTL 460	1	1,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	12	952,500	0.15
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	180	40,029,624	6.12
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	46	5,921,020	0.91
41800	PERSONS AGE 65 OR OVER	RPTL 467	24	1,021,013	0.16
41801	PERSONS AGE 65 OR OVER	RPTL 467	5	202,320	0.03
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	5	223,838	0.03
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	43,394	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	50,000	0.01
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	12,000	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	124,098	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	4	434,368	0.07
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	3	147,000	0.02
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	12	8,930,328	1.37

Total Assessed Value 653,821,584
Uniform Percentage 100.00

Equalized Total Assessed Value 653,821,584

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	90,790	0.01

Total Exemptions Exclusive of System Exemptions:	**609**	**323,123,948**	**49.42**
Total System Exemptions:	**1**	**90,790**	**0.01**
Totals:	**610**	**323,214,738**	**49.43**

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

Amount, if any, attributable to payments in lieu of taxes: 114,084