

**TOWN OF MOUNT MORRIS
SUMMARY OF TOWN BUDGET
2027**

<u>Code</u>	<u>Fund</u>	<u>Estimated Appropriations</u>	<u>Less Estimated Revenues</u>	<u>Less Unexpended Fund Balance</u>	<u>Amount of Tax Levy</u>
A	General Fund Townwide	\$1,506,001	\$1,189,008	\$29,433	\$287,560
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	33,956	33,956	0	0
SS	Sewer Fund	0	0	0	0
SW	Water Townoutside	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTALS	<u>\$2,977,441</u>	<u>\$1,833,692</u>	<u>\$279,433</u>	<u>\$864,316</u>
 <u>Special Districts:</u>					
	Fire District	<u></u>	<u></u>	<u></u>	<u>\$ -</u>

**TOWN OF MOUNT MORRIS
SUMMARY OF TOWN BUDGET
2026 RECAP**

<u>Code</u>	<u>Fund</u>	<u>Estimated Appropriations</u>	<u>Less Estimated Revenues</u>	<u>Less Unexpended Fund Balance</u>	<u>Amount of Tax Levy</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTALS	<u>\$3,057,538</u>	<u>\$1,982,954</u>	<u>\$241,364</u>	<u>\$833,220</u>
 <u>Special Districts:</u>					
	Fire District	<u>\$ 222,360</u>	<u>\$ -</u>	<u>\$ (511)</u>	<u>\$ 222,871</u>

TOWN OF MOUNT MORRIS
TOWN BUDGET
2027

GENERAL FUND A (Townwide) APPROPRIATIONS:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2025</u>	<u>Adjusted Budget 2026</u>	<u>Tentative Budget 2027</u>	<u>Preliminary Budget 2027</u>	<u>Adopted Budget 2027</u>
GENERAL GOVERNMENT SUPPORT						
TOWN BOARD:						
A1010.1	Town board services	\$24,480	\$25,704	\$26,476		
A1010.4	Town board contractual	3,379	10,606	4,000		
	TOTAL	27,859	36,310	30,476	0	0
JUSTICES:						
A1110.1	Justice services	21,581	29,999	30,899		
A1110.2	Justice equipment	98	0	0		
A1110.4	Justice contractual	6,391	6,697	10,800		
	TOTAL	28,070	36,696	41,699	0	0
SUPERVISOR:						
A1210.1	Supervisor services	17,000	17,000	17,000		
A1210.2	Supervisor equipment	0	0	0		
A1210.4	Supervisor contractual	23,372	24,500	25,000		
	TOTAL	40,372	41,500	42,000	0	0 (LSW=24700)
TAX COLLECTION:						
A1330.1	Tax collection services	6,800	7,140	7,497		
A1330.2	Tax collection equipment	0	0	0		
A1330.4	Tax collection contractual	3,627	5,700	6,000		
	TOTAL	10,427	12,840	13,497	0	0
ASSESSORS:						
A1355.1	Assessors services	21,926	23,022	23,713		
A1355.12	Assessors services- clerk	0	0	0		
A1355.2	Assessors equipment	0	0	0		
A1355.4	Assessors contractual	125	1,200	300		
	TOTAL	22,051	24,222	24,013	0	0
TOWN CLERK:						
A1410.1	Town clerk services	54,795	58,860	62,163		
A1410.2	Town clerk equipment	0	400	1,000		
A1410.4	Town clerk contractual	2,048	5,550	4,000		
	TOTAL	56,843	64,810	67,163	0	0
ATTORNEY:						
A1420.1	Attorney services	0	0	0		
A1420.4	Attorney contractual	34,601	25,667	30,000		
	TOTAL	34,601	25,667	30,000	0	0
ENGINEERS:						
A1440.1	Engineer services	0	0	0		
A1440.4	Engineer contractual	5,602	1,000	500		
	TOTAL	5,602	1,000	500	0	0
ELECTIONS:						
A1450.1	Election services	0	0	0		
A1450.4	Election contractual	2,798	2,500	2,500		
	TOTAL	2,798	2,500	2,500	0	0
RECORDS MANAGEMENT:						
A1460.1	Records management services	5,250	5,515	5,791		
A1460.4	Records management contractual	0	750	400		
	TOTAL	5,250	6,265	6,191	0	0

GENERAL FUND A (Townwide) APPROPRIATIONS (continued):

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

GENERAL FUND A (Townwide) APPROPRIATIONS (continued):

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2025</u>	<u>Adjusted Budget 2026</u>	<u>Tentative Budget 2027</u>	<u>Preliminary Budget 2027</u>	<u>Adopted Budget 2027</u>
STREET LIGHTING:						
A5182.4	Street lighting contractual	5,661	6,500	6,100		
	TOTAL	5,661	6,500	6,100	0	0
	TOTAL TRANSPORTATION	41,990	105,050	115,050	0	0
PUBLICITY:						
A6410.4	Publicity contractual	5,723	7,000	7,000		
	TOTAL	5,723	7,000	7,000	0	0
VETERANS:						
A6510.4	Veterans contractual	63	1,250	500		
	TOTAL	63	1,250	500	0	0
	TOTAL ECONOMIC ASSIST.	5,786	8,250	7,500	0	0
CULTURE-RECREATION						
RECREATION:						
A7140.4	Playgrounds & recreation	0	0	0		
	TOTAL	0	0	0	0	0
HISTORIAN:						
A7520.1	Historian services	2,530	2,657	2,737		
A7520.2	Historian equipment	0	0	0		
A7520.4	Historian contractual	107	200	100		
	TOTAL	2,637	2,857	2,837	0	0
CULTURE:						
A7550.4	Celebrations	882	1,000	4,000		
A7989.4	Culture & recreation contractual	5,615	1,000	0		
	TOTAL	6,497	1,000	0	0	0
	TOTAL CULTURE-REC.	9,134	3,857	2,837	0	0
HOME AND COMMUNITY SERVICES						
SPECIAL SERVICES:						
A8810.1	Cemetery services	5,892	8,000	5,000		
A8810.4	Cemetery contractual	109,231	56,300	56,300		
	TOTAL	115,123	64,300	61,300	0	0
	TOTAL HOME & COMMUNITY	115,123	64,300	61,300	0	0
UNDISTRIBUTED						
EMPLOYEE BENEFITS:						
A9010.8	Employee benefits - retirement	25,315	26,818	17,083		
A9030.8	Employee benefits - social sec.	13,802	21,156	21,433		
A9060.8	Employee benefits - medical ins.	3,165	16,425	17,335		
	TOTAL	42,282	64,399	55,851	0	0
DEBT SERVICE:						
A9730.6	Debt service - principal	15,000	146,750	40,000		
A9730.7	Debt service - interest	3,521	4,991	10,665		
	TOTAL	18,521	151,741	50,665	0	0
INTERFUND TRANSFERS:						
A9950.9	Interfund transfers- Refuse	5,000	5,000	10,000		
A9950.9	Interfund transfers- HW DA	0	163,000	50,000		
A9950.9	Interfund transfers- HW DB	0	75,000	50,000		
	TOTAL	5,000	243,000	110,000	0	0
	TOTAL UNDISTRIBUTED	65,803	459,140	216,516	0	0
TOTAL APPROPRIATIONS GENERAL FUND A		1,162,825	1,739,426	1,506,001	0	0

GENERAL FUND A (Townwide) REVENUES:

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

GENERAL FUND B (Town outside) APPROPRIATIONS:

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

GENERAL FUND B (Town outside) REVENUES:

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

HIGHWAY FUND DA (Townwide) APPROPRIATIONS:

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

HIGHWAY FUND DA (Townwide) REVENUES:

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

HIGHWAY FUND DB (Town outside) APPROPRIATIONS:

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

HIGHWAY FUND DB (Town outside) REVENUES:

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

REFUSE FUND SR APPROPRIATIONS:

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

REFUSE FUND SR REVENUES:

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

SEWER FUND SS APPROPRIATIONS:

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

SEWER FUND SS REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2025</u>	<u>Adjusted Budget 2026</u>	<u>Tentative Budget 2027</u>	<u>Preliminary Budget 2027</u>	<u>Adopted Budget 2027</u>
LOCAL SOURCES:						
SS2120	Sewer rents	13,076	0	0		
SS2401	Interest earned	0	0	0		
SS2701	Refund of prior year expenses	0	0	0		
SS2770	Miscellaneous	0	0	0		
SS4089	Federal aid other	0	0	0		
SS5730	Proceeds from bans	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:

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

WATER FUND SW REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2025</u>	<u>Adjusted Budget 2026</u>	<u>Tentative Budget 2027</u>	<u>Preliminary Budget 2027</u>	<u>Adopted Budget 2027</u>
LOCAL SOURCES:						
SW1910.4	Insurance refund	0	0			
SW2140	Metered water sales	55,299	0			
SW2401	Interest earned	15	0			
SW2701	Refund of prior year expenses	0	0			
SW2770	Miscellaneous	0	0			
SW5730	Proceeds from bans	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

	<u>2026 RATE</u>	<u>2027 RATE</u>
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)

<u>CODE</u>	<u>POSITION</u>	<u># OF EMPLOY.</u>	<u>2026 RATE</u>	<u>2027 RATE</u>	<u>\$ INCREASE</u>	<u>2026 BUDGET</u>	<u>2027 BUDGET</u>	<u>% INCREASE</u>
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	108.15%
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	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	87,000	0	87,000	87,000	0.00%
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	<u>2,715</u>	<u>2,796</u>	<u>2.98%</u>
						271,207	273,629	0.89%

SALARIES: GENERAL FUND TOWNOUTSIDE (B)

<u>CODE</u>	<u>POSITION</u>	<u># OF EMPLOY.</u>	<u>2026 RATE</u>	<u>2027 RATE</u>	<u>\$ INCREASE</u>	<u>2026 BUDGET</u>	<u>2027 BUDGET</u>	<u>% INCREASE</u>
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	<u>17,278</u>	<u>17,796</u>	<u>3.00%</u>
						34,556	35,592	0.00%

SALARIES: HIGHWAY FUND

<u>CODE</u>	<u>POSITION</u>	<u># OF EMPLOY.</u>	<u>2026 RATE</u>	<u>2027 RATE</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>
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

<u>CODE</u>	<u>POSITION</u>	<u># OF EMPLOY.</u>	<u>2026 RATE</u>	<u>2027 RATE</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>
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:

	<u>2026</u>	<u>2027</u>
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
	<u>74,540</u>	<u>78,627</u>

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**

	<u>ADOPTED 2027</u>	<u>ADOPTED 2026</u>	<u>INCREASE (DECREASE)</u>	
SUMMARY OF APPROPRIATIONS:				
GENERAL FUND A	1,506,001	1,657,929	(151,928)	
GENERAL FUND B	103,604	97,678	5,926	
HIGHWAY FUND DA	53,182	542,120	(488,938)	
HIGHWAY FUND DB	802,018	731,355	70,663	
REFUSE FUND	33,956	28,456	5,500	
SEWER FUND	0	0	0	
WATER FUND	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>2,498,761</u>	<u>3,057,538</u>	<u>(558,777)</u>	-18.28%

SUMMARY OF REVENUES:				
GENERAL FUND A	1,189,008	1,285,666	(96,658)	
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	33,956	28,456	5,500	
SEWER FUND	0	0	0	
WATER FUND	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>1,833,692</u>	<u>1,982,954</u>	<u>(149,262)</u>	-7.53%

SUMMARY OF UNEXPENDED FUND BALANCE:				
GENERAL FUND A	29,433	(21,036)	50,469	
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	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>279,433</u>	<u>241,364</u>	<u>38,069</u>	15.77%

SUMMARY OF REAL ESTATE TAX LEVY:				
GENERAL FUND A	287,560	393,299	(105,739)	
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	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>864,316</u>	<u>833,220</u>	<u>31,096</u>	3.73%

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

ASSESSMENT COMPARISON:

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

TAX LEVY/RATE COMPARISON:

	<u>2027</u>	<u>2026</u>	<u>INCREASE</u>	<u>% INCREASE</u>
TOWNWIDE:				
GENERAL A	287,560	393,299		
HIGHWAY DA	396,812	274,578		
WORKMAN'S COMP	21,042	21,042		
	<u>705,414</u>	<u>688,919</u>	16,495	2.394331%
TOWNWIDE TAX RATE	2.438337	3.061627	-0.623291	-20.358149%
TOWNOUTSIDE:				
GENERAL B	95,904	89,623		
HIGHWAY DB	84,040	75,720		
REFUSE FUND	0	0		
	<u>179,944</u>	<u>165,343</u>	14,601	8.830734%
TOWNOUTSIDE TAX RATE	1.345388	1.579516	-0.234127	-14.822730%
COMBINED TAX RATE	3.783725	4.641143	-0.857418	-18.474285%

SPECIAL DISTRICTS:
FIRE DISTRICT

222,871