

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

<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><u>\$3,057,538</u></u>	<u><u>\$1,982,954</u></u>	<u><u>\$241,364</u></u>	<u><u>\$833,220</u></u>
<u>Special Districts:</u>					
	Fire District	<u><u>\$ 222,360</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (511)</u></u>	<u><u>\$ 222,871</u></u>

**TOWN OF MOUNT MORRIS
SUMMARY OF TOWN BUDGET
2025 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	\$1,202,577	\$747,364	(\$9,787)	\$465,000
B	General Fund Townoutside	90,594	7,655	9,939	73,000
DA	Highway Fund Townwide	445,265	142,102	36,163	267,000
DB	Highway Fund Townoutside	430,806	315,675	40,131	75,000
SR	Refuse/Garbage Townoutside	28,456	28,456	0	0
SS	Sewer Fund	12,896	13,500	(604)	0
SW	Water Townoutside	<u>48,282</u>	<u>48,282</u>	<u>0</u>	<u>0</u>
	TOTALS	<u><u>\$2,258,876</u></u>	<u><u>\$1,303,034</u></u>	<u><u>\$75,842</u></u>	<u><u>\$880,000</u></u>
<u>Special Districts:</u>					
	Fire District	<u><u>\$ 218,551</u></u>	<u><u>\$ 50</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 218,501</u></u>

TOWN OF MOUNT MORRIS
TOWN BUDGET
2026

GENERAL FUND A (Townwide) APPROPRIATIONS:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
GENERAL GOVERNMENT SUPPORT						
TOWN BOARD:						
A1010.1	Town board services	\$24,000	\$24,480	\$25,704	\$25,704	\$0
A1010.4	Town board contractual	320	750	500	500	0
	TOTAL	<u>24,320</u>	<u>25,230</u>	<u>26,204</u>	<u>26,204</u>	<u>0</u>
JUSTICES:						
A1110.1	Justice services	28,010	28,571	29,999	29,999	0
A1110.2	Justice equipment	0	0	0	0	0
A1110.4	Justice contractual	5,841	4,450	5,200	5,200	0
	TOTAL	<u>33,851</u>	<u>33,021</u>	<u>35,199</u>	<u>35,199</u>	<u>0</u>
SUPERVISOR:						
A1210.1	Supervisor services	17,000	17,000	17,000	17,000	0
A1210.2	Supervisor equipment	0	0	0	0	0
A1210.4	Supervisor contractual	23,300	24,000	24,500	24,500	0
	TOTAL	<u>40,300</u>	<u>41,000</u>	<u>41,500</u>	<u>41,500</u>	<u>0</u>
TAX COLLECTION:						
A1330.1	Tax collection services	6,660	6,800	7,140	7,140	0
A1330.2	Tax collection equipment	0	0	0	0	0
A1330.4	Tax collection contractual	6,067	4,000	4,200	4,200	0
	TOTAL	<u>12,727</u>	<u>10,800</u>	<u>11,340</u>	<u>11,340</u>	<u>0</u>
ASSESSORS:						
A1355.1	Assessors services	21,496	21,926	23,022	23,022	0
A1355.12	Assessors services- clerk	0	0	0	0	0
A1355.2	Assessors equipment	0	0	0	0	0
A1355.4	Assessors contractual	1,526	1,000	1,000	1,000	0
	TOTAL	<u>23,022</u>	<u>22,926</u>	<u>24,022</u>	<u>24,022</u>	<u>0</u>
TOWN CLERK:						
A1410.1	Town clerk services	51,759	58,692	63,560	58,860	0
A1410.2	Town clerk equipment	88	400	400	400	0
A1410.4	Town clerk contractual	4,064	3,000	5,550	5,550	0
	TOTAL	<u>55,911</u>	<u>62,092</u>	<u>69,510</u>	<u>64,810</u>	<u>0</u>
ATTORNEY:						
A1420.1	Attorney services	0	0	0	0	0
A1420.4	Attorney contractual	31,498	20,000	20,000	20,000	0
	TOTAL	<u>31,498</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
ENGINEERS:						
A1440.1	Engineer services	0	0	0	0	0
A1440.4	Engineer contractual	5,944	2,500	1,000	1,000	0
	TOTAL	<u>5,944</u>	<u>2,500</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
ELECTIONS:						
A1450.1	Election services	0	0	0	0	0
A1450.4	Election contractual	7,050	2,500	2,500	2,500	0
	TOTAL	<u>7,050</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
RECORDS MANAGEMENT:						
A1460.1	Records management services	5,150	5,250	5,515	5,515	0
A1460.4	Records management contractual	295	1,000	750	750	0
	TOTAL	<u>5,445</u>	<u>6,250</u>	<u>6,265</u>	<u>6,265</u>	<u>0</u>

GENERAL FUND A (Townwide) APPROPRIATIONS (continued):

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
BUILDINGS:						
A1620.1	Building services	4,235	4,170	4,230	4,230	0
A1620.2	Building equipment	0	0	10,000	10,000	0
A1620.4	Building contractual	63,950	51,500	55,000	55,000	0
	TOTAL	68,185	55,670	69,230	69,230	0
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	48,235	50,650	52,500	52,500	0
A1920.4	Municipal Association dues	1,999	1,000	1,000	1,000	0
A1930.4	Judgements & claims contractual	0	0	0	0	0
A1989	Other general gov't support	2,459	5,000	2,500	2,500	0
A1990.4	Contingency	0	1,000	1,000	1,000	0
	TOTAL	52,693	57,650	57,000	57,000	0
TOTAL GENERAL GOVERNMENT SUPPORT		360,946	339,639	363,770	359,070	0
PUBLIC SAFETY						
CONTROL OF TRAFFIC:						
A3310.4	Traffic control contractual	2,504	2,600	2,600	2,600	0
	TOTAL	2,504	2,600	2,600	2,600	0
CONTROL OF DOGS:						
A3510.1	Dog control services	2,075	2,120	2,225	2,225	0
A3510.2	Dog control equipment	0	0	0	0	0
A3510.4	Dog control contractual	1,293	1,000	1,500	1,500	0
	TOTAL	3,368	3,120	3,725	3,725	0
TOTAL PUBLIC SAFETY		5,872	5,720	6,325	6,325	0
HEALTH						
REGISTRAR OF VITAL STATISTICS:						
A4020.1	Registrar of vital statistics	0	500	500	500	0
	TOTAL	0	500	500	500	0
AMBULANCE:						
A4540.1	Ambulance services	0	0	0	0	0
A4540.2	Ambulance equipment	8,315	0	0	160,000	0
A4540.4	Ambulance contractual	590,000	556,800	548,064	548,064	0
	TOTAL	598,315	556,800	548,064	708,064	0
TOTAL HEALTH		598,315	557,300	548,564	708,564	0
TRANSPORTATION						
SUPERINTENDENT OF HIGHWAYS:						
A5010.1	Supt. of highways services	84,855	86,552	87,000	87,000	0
A5010.12	Supt. of highways services- office	20,444	0	0	4,700	0
A5010.4	Supt. of highways contractual	39	250	250	250	0
	TOTAL	105,338	86,802	87,250	91,950	0
GARAGE:						
A5132.2	Garage equipment	0	0	0	0	0
A5132.4	Garage contractual	23,510	13,100	15,000	15,000	0
	TOTAL	23,510	13,100	15,000	15,000	0

GENERAL FUND A (Townwide) APPROPRIATIONS (continued):

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
STREET LIGHTING:						
A5182.4	Street lighting contractual	5,827	6,000	6,500	6,500	0
	TOTAL	5,827	6,000	6,500	6,500	0
TOTAL TRANSPORTATION		134,675	105,902	108,750	113,450	0
PUBLICITY:						
A6410.4	Publicity contractual	5,698	7,000	7,000	7,000	0
	TOTAL	5,698	7,000	7,000	7,000	0
VETERANS:						
A6510.4	Veterans contractual	1,555	1,250	1,250	1,250	0
	TOTAL	1,555	1,250	1,250	1,250	0
TOTAL ECONOMIC ASSIST.		7,253	8,250	8,250	8,250	0
CULTURE-RECREATION						
RECREATION:						
A7140.4	Playgrounds & recreation	0	0	0	0	0
	TOTAL	0	0	0	0	0
HISTORIAN:						
A7520.1	Historian services	2,480	2,530	2,657	2,657	0
A7520.2	Historian equipment	21	0	0	0	0
A7520.4	Historian contractual	0	500	200	200	0
	TOTAL	2,501	3,030	2,857	2,857	0
CULTURE:						
A7550.4	Celebrations	6,322	1,000	1,000	1,000	0
	TOTAL	6,322	1,000	1,000	1,000	0
TOTAL CULTURE-REC.		8,823	4,030	3,857	3,857	0
HOME AND COMMUNITY SERVICES						
SPECIAL SERVICES:						
A8810.1	Cemetery services	21,446	8,350	8,000	8,000	0
A8810.4	Cemetery contractual	56,949	56,300	56,300	56,300	0
	TOTAL	78,395	64,650	64,300	64,300	0
TOTAL HOME & COMMUNITY		78,395	64,650	64,300	64,300	0
UNDISTRIBUTED						
EMPLOYEE BENEFITS:						
A9010.8	Employee benefits - retirement	19,713	32,547	26,818	26,818	0
A9030.8	Employee benefits - social sec.	22,155	20,421	21,156	21,156	0
A9060.8	Employee benefits - medical ins.	20,957	11,163	16,425	16,425	0
	TOTAL	62,825	64,131	64,399	64,399	0
DEBT SERVICE:						
A9730.6	Debt service - principal	15,000	37,500	56,250	81,750	0
A9730.7	Debt service - interest	5,490	10,455	6,500	4,964	0
	TOTAL	20,490	47,955	62,750	86,714	0
INTERFUND TRANSFERS:						
A9950.9	Interfund transfers- Refuse	7,362	5,000	5,000	5,000	0
A9950.9	Interfund transfers- HW DA	0	0	163,000	163,000	0
A9950.9	Interfund transfers- HW DB	0	0	75,000	75,000	0
	TOTAL	7,362	5,000	243,000	243,000	0
TOTAL UNDISTRIBUTED		90,677	117,086	370,149	394,113	0
TOTAL APPROPRIATIONS GENERAL FUND A		1,284,956	1,202,577	1,473,965	1,657,929	0

GENERAL FUND A (Townwide) REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
OTHER TAX ITEMS:						
A1081	Payments in lieu of taxes	43,443	44,312	112,507	112,507	0
A1090	Interest paid RPT	3,995	3,995	4,000	4,000	0
DEPARTMENTAL INCOME:						
A1255	Clerk fees	5,473	4,500	5,000	5,000	0
A1550	Dog fees	2,991	2,500	2,700	2,700	0
A1640	Ambulance fees	513,361	556,800	548,064	548,064	0
A1910.4	Insurance refund	0	0	0	0	0
CHARGES FOR CEMETERY SERVICES:						
A2192	Cemetery services	9,550	8,000	9,000	9,000	0
USE OF MONEY AND PROPERTY:						
A2401	Interest earned	94	100	100	100	0
FINES AND FORFEITURES:						
A2610	Justice fines	10,485	7,000	9,000	9,000	0
MISCELLANEOUS:						
A2690	Sale of equipment	0	0	0	30,000	0
A2701	Refund of prior year expenses	4,605	0	0	0	0
A2750	AIM related payments	21,407	21,407	21,407	21,407	0
A2770	Miscellaneous	23,582	23,750	318,888	318,888	0
A2801	Interfund revenue- ambulance	2,200	0	0	0	0
A2801	Interfund revenue- cemetery	5,000	25,000	0	0	0
STATE AID:						
A3001	State aid	0	0	0	0	0
A3005	Mortgage tax	52,456	50,000	65,000	65,000	0
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	348	0	0	0	0
A3289	Assessment aid	0	0	0	0	0
A4089	Federal aid - other	5,362	0	0	0	0
LOCAL SOURCES:						
A5730	Proceeds from BANS	0	0	0	160,000	0
TOTAL REVENUES GENERAL FUND A		704,352	747,364	1,095,666	1,285,666	0
A599	Unexpended fund balance	180,204	(9,787)	(15,000)	(21,036)	0
A1001	Real property tax levy	400,400	465,000	393,299	393,299	0

GENERAL FUND B (Town outside) APPROPRIATIONS:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
GENERAL GOVERNMENT SUPPORT						
ATTORNEY:						
B1420.4	Attorney contractual	7,072	10,000	15,000	15,000	0
	TOTAL	7,072	10,000	15,000	15,000	0
SPECIAL ITEMS:						
B1910.4	Unallocated insurance	14,523	15,170	15,928	15,928	0
B1930.4	Judgements & claims contractual	0	0	0	0	0
B1990.4	Contingency	0	500	500	500	0
	TOTAL	14,523	15,670	16,428	16,428	0
	TOTAL GENERAL GOVERNMENT SUPPORT	21,595	25,670	31,428	31,428	0
PUBLIC SAFETY						
SAFETY INSPECTION:						
B3620.1	Safety inspection services	16,279	16,455	17,278	17,278	0
B3620.4	Safety inspection contractual	0	0	0	0	0
	TOTAL	16,279	16,455	17,278	17,278	0
	TOTAL PUBLIC SAFETY	16,279	16,455	17,278	17,278	0
CULTURE-RECREATION						
PARKS, YOUTH, ETC.:						
B7110.1	Parks	0	5,000	0	0	0
B7110.4	Parks	23,321	6,000	4,000	4,000	0
B7310.4	Youth programs contractual	3,300	3,400	3,500	3,500	0
	TOTAL	26,621	14,400	7,500	7,500	0
	TOTAL CULTURE-REC.	26,621	14,400	7,500	7,500	0
HOME AND COMMUNITY SERVICES						
ZONING:						
B8010.1	Zoning officer service	16,132	16,455	17,278	17,278	0
B8010.4	Zoning officer contractual	10,579	5,000	7,000	7,000	0
	TOTAL	26,711	21,455	24,278	24,278	0
PLANNING:						
B8020.1	Planning services	676	700	1,000	1,000	0
B8020.2	Planning equipment	0	0	0	0	0
B8020.4	Planning contractual	4,739	2,000	6,000	6,000	0
B8020.41	Planning contractual- Recodification	92	0	0	0	0
B8989.1	Other home & community services	5,904	0	0	0	0
	TOTAL	11,411	2,700	7,000	7,000	0
	TOTAL HOME AND COMMUNITY SERVICES	38,122	24,155	31,278	31,278	0
UNDISTRIBUTED						
EMPLOYEE BENEFITS:						
B9010.8	Employee benefits - retirement	8,307	7,013	7,474	7,474	0
B9030.8	Employee benefits - social sec.	2,983	2,901	2,720	2,720	0
	TOTAL	11,290	9,914	10,194	10,194	0
	TOTAL UNDISTRIBUTED	11,290	9,914	10,194	10,194	0
TOTAL APPROPRIATIONS GENERAL FUND B		113,907	90,594	97,678	97,678	0

GENERAL FUND B (Town outside) REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
LOCAL SOURCES:						
B2110	Zoning fees	144	0	100	100	0
B2401	Interest earned	23	25	25	25	0
B2590	Building permits	2,739	1,500	2,000	2,000	0
B2701	Refund of prior year expenses	75	0	0	0	0
B2750	AIM related payments	1,630	1,630	1,630	1,630	0
B2770	Miscellaneous	5,114	4,500	4,300	4,300	0
STATE AID:						
B3001	State Aid	0	0	0	0	0
B3897	State Aid- culture & rec grant	2,312	0	0	0	0
B3902	State Aid- planning studies	0	0	0	0	0
TOTAL REVENUES GENERAL FUND B		12,037	7,655	8,055	8,055	0
B599	Unexpended fund balance	41,375	9,939	0	0	0
B1001	Real property tax levy	60,495	73,000	89,623	89,623	0

HIGHWAY FUND DA (Townwide) APPROPRIATIONS:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
ATTORNEY:						
DA1420.4	Attorney contractual	0	0	0	0	0
	TOTAL	0	0	0	0	0
MACHINERY:						
DA5130.1	Machinery services	78,848	93,000	115,000	119,000	0
DA5130.2	Machinery equipment	455	0	63,000	63,000	0
DA5130.4	Machinery contractual	92,323	125,000	110,000	110,000	0
	TOTAL	171,626	218,000	288,000	292,000	0
WEEDS AND BRUSH:						
DA5140.1	Weeds/brush services	29,415	25,000	30,000	30,000	0
	TOTAL	29,415	25,000	30,000	30,000	0
SNOW REMOVAL - TOWN/COUNTY:						
DA5142.1	Snow removal-town/county ser	9,764	15,000	36,000	40,000	0
DA5142.4	Snow removal-town/county contr	40,850	30,000	41,000	41,000	0
	TOTAL	50,614	45,000	77,000	81,000	0
SNOW REMOVAL - STATE:						
DA5148.1	Snow removal-state services	4,435	8,000	8,000	0	0
DA5148.4	Snow removal-state contractual	8,367	30,000	20,000	0	0
	TOTAL	12,802	38,000	28,000	0	0
EMPLOYEE BENEFITS:						
DA9010.8	Employee benefits - retirement	18,925	26,389	24,111	24,111	0
DA9030.8	Employee benefits - social sec.	9,368	10,786	14,459	14,459	0
DA9060.8	Employee benefits - medical ins.	25,149	34,680	46,560	39,000	0
	TOTAL	53,442	71,855	85,130	77,570	0
DEBT SERVICE:						
DA9730.6	Debt service - BAN principal	0	25,000	45,000	45,000	0
DA9785.6	Debt service - Install. principal	0	0	0	0	0
DA9730.7	Debt service - BAN interest	21,241	22,410	16,550	16,550	0
DA9785.7	Debt service - Install. interest	0	0	0	0	0
	TOTAL	21,241	47,410	61,550	61,550	0
INTERFUND TRANSFERS:						
DA9950.9	Transfer to equipment reserve	0	0	0	0	0
	TOTAL	0	0	0	0	0
TOTAL APPROPRIATIONS HIGHWAY DA		339,140	445,265	569,680	542,120	0

HIGHWAY FUND DA (Townwide) REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
LOCAL SOURCES:						
DA2300	State snow & ice	43,730	45,000	45,000	0	0
DA2300.1	County snow & ice	71,952	71,952	71,952	71,952	0
DA2401	Interest earned	133	150	150	150	0
DA2416	Equipment rental	12,267	15,000	15,000	15,000	0
DA2680	Insurance recoveries	0	0	0	0	0
DA2690	Sale of equipment	6,000	10,000	0	0	0
DA2701	Refund of prior year expenses	0	0	0	0	0
DA2801	Interfund revenue	0	0	163,000	163,000	0
DA3960	State disaster aid	0	0	0	0	0
DA4001	Federal disaster aid	0	0	0	0	0
DA5730	Proceeds from bans	0	0	0	0	0
DA5785	Installment purchase debt	0	0	0	0	0
TOTAL REVENUES HIGHWAY FUND DA		134,082	142,102	295,102	250,102	0
DA599	Unexpended fund balance	(72,042)	36,163	0	17,440	0
DA1001	Real property tax levy	277,100	267,000	274,578	274,578	0

HIGHWAY FUND DB (Town outside) APPROPRIATIONS:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</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	98,917	95,000	103,000	103,000	0
DB5110.4	General repairs contractual	48,629	60,000	75,000	75,000	0
DB5110.4	General repairs contractual-solar	0	0	250,000	250,000	0
	TOTAL	147,546	155,000	428,000	428,000	0
CAPITAL IMPROVEMENTS:						
DB5112.2	Chips	250,848	230,000	250,000	250,000	0
	TOTAL	250,848	230,000	250,000	250,000	0
EMPLOYEE BENEFITS:						
DB9010.8	Employee benefits - retirement	10,843	15,418	19,475	19,475	0
DB9030.8	Employee benefits - social sec.	7,567	7,268	7,880	7,880	0
DB9060.8	Employee benefits - medical ins.	22,909	23,120	31,040	26,000	0
	TOTAL	41,319	45,806	58,395	53,355	0
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		439,713	430,806	736,395	731,355	0

HIGHWAY FUND DB (Town outside) REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
LOCAL SOURCES:						
DB1120	Sales tax	65,021	63,000	63,000	63,000	0
DB2401	Interest earned	173	175	175	175	0
DB2416	County road work	18,402	22,500	22,500	22,500	0
DB2701	Refund of prior year expenses	260	0	0	0	0
STATE AID:						
DB2770	Chips	252,726	230,000	250,000	250,000	0
DB2801	Interfund revenue	0	0	75,000	75,000	0
DB3960	State disaster aid	0	0	0	0	0
DB4960	Federal disaster aid	0	0	0	0	0
TOTAL REVENUES HIGHWAY FUND DB		336,582	315,675	410,675	410,675	0
DB599	Unexpended fund balance	(9,469)	40,131	250,000	244,960	0
DB1001	Real property tax levy	112,600	75,000	75,720	75,720	0

REFUSE FUND SR APPROPRIATIONS:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
REFUSE AND GARBAGE:						
SR8160.1	Recycling center services	10,972	12,500	12,500	12,500	0
SR8160.2	Recycling center equipment	0	0	0	0	0
SR8160.4	Recycling center contractual	22,286	15,000	15,000	15,000	0
	TOTAL	33,258	27,500	27,500	27,500	0
EMPLOYEE BENEFITS:						
SR9010.8	Employee benefits - retirement	0	0	0	0	0
SR9030.8	Employee benefits - social sec.	839	956	956	956	0
	TOTAL	839	956	956	956	0
TOTAL APPROPRIATIONS REFUSE FUND		34,097	28,456	28,456	28,456	0

REFUSE FUND SR REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
LOCAL SOURCES:						
SR2130	Disposal fees	25,957	23,456	23,456	23,456	0
SR2401	Interest earned	0	0	0	0	0
SR2701	Refund of prior year expenses	0	0	0	0	0
SR2770	Miscellaneous	2,333	0	0	0	0
SR5031	Interfund revenue	7,362	5,000	5,000	5,000	0
TOTAL REVENUES REFUSE FUND		35,652	28,456	28,456	28,456	0
SR599	Unexpended fund balance	(1,555)	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 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
ATTORNEY:						
SS1420.4	Attorney contractual	0	0	0	0	0
	TOTAL	0	0	0	0	0
ADMINISTRATION:						
SS8110.1	Administration services	550	650	0	0	0
SS8110.4	Administration contractual	0	0	0	0	0
	TOTAL	550	650	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	254	600	0	0	0
SS8130.4	Sewer treatment disposal contr	8,906	11,550	0	0	0
	TOTAL	9,160	12,150	0	0	0
EMPLOYEE BENEFITS:						
SS9010.8	Employee benefits - retirement	0	0	0	0	0
SS9030.8	Employee benefits - social sec.	61	96	0	0	0
	TOTAL	61	96	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		9,771	12,896	0	0	0

SEWER FUND SS REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
LOCAL SOURCES:						
SS2120	Sewer rents	12,538	13,500	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		12,538	13,500	0	0	0
SS599	Unexpended fund balance	(2,767)	(604)	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 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
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	7,661	5,500	0	0	0
SW8310.4	Administration contractual	1,056	1,000	0	0	0
	TOTAL	8,717	6,500	0	0	0
SOURCE OF POWER/SUPPLY:						
SW8320.4	Power supply contractual	40,054	40,420	0	0	0
	TOTAL	40,054	40,420	0	0	0
EMPLOYEE BENEFITS:						
SW9010.8	Employee benefits - retirement	565	819	0	0	0
SW9030.8	Employee benefits - social sec.	586	543	0	0	0
	TOTAL	1,151	1,362	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		49,922	48,282	0	0	0

WATER FUND SW REVENUES:

<u>Account #</u>	<u>Account Name</u>	<u>Actual 2024</u>	<u>Adjusted Budget 2025</u>	<u>Tentative Budget 2026</u>	<u>Preliminary Budget 2026</u>	<u>Adopted Budget 2026</u>
LOCAL SOURCES:						
SW1910.4	Insurance refund	0	0	0	0	0
SW2140	Metered water sales	53,828	48,282	0	0	0
SW2401	Interest earned	14	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		53,842	48,282	0	0	0
SW599	Unexpended fund balance	(3,920)	0	0	0	0
SW1001	Real property tax levy	0	0	0	0	0

**TOWN OF MOUNT MORRIS
SUMMARY OF TOWN BUDGET - SALARIES
2026**

ADOPTED SALARIES: ELECTED OFFICIALS

	<u>2025 RATE</u>	<u>2026 RATE</u>
Town Supervisor	17,000	17,000
Town Councilman	6,120	6,426
Town Justice	8,405	8,825
Town Clerk/Tax Collector	49,277	51,740

SALARIES: GENERAL FUND TOWNWIDE (A)

<u>CODE</u>	<u>POSITION</u>	<u># OF EMPLOY.</u>	<u>2025 RATE</u>	<u>2026 RATE</u>	<u>\$ INCREASE</u>	<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>% INCREASE</u>
A1010.1	Town Councilman	4	6,120	6,426	306	24,480	25,704	5.00%
A1110.1	Town Justice	2	8,405	8,825	420	16,810	17,650	5.00%
A1110.1	Justice Secretary	1	11,761	12,349	588	11,761	12,349	5.00%
A1210.1	Supervisor	1	17,000	17,000	0	17,000	17,000	0.00%
A1210.1	Supervisor Secretary	1	15.50	16.00	0.50	0	0	3.23%
A1330.1	Tax Collector	1	6,800	7,140	340	6,800	7,140	5.00%
A1355.1	Assessor	1	21,926	23,022	1,096	21,926	23,022	5.00%
A1355.12	Assessor Clerk	1	0	0	0	0	0	0.00%
A1410.1	Town Clerk's Office	1	34,692	39,560	4,868	34,692	39,560	14.03%
A1410.1	Town Clerk's Office- deputy	1	24,000	19,300	-4,700	24,000	19,300	-19.58%
A1420.1	Town Attorney	1	0	0	0	0	0	N/A
A1460.1	Records Management	1	5,250	5,515	265	5,250	5,515	5.05%
A1620.1	Cleaner	1	20.00	20.00	0.00	4,170	4,170	0.00%
A3510.1	Dog control-Town Clk Office	1	2,120	2,225	105	2,120	2,225	4.95%
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	86,552	87,000	448	86,552	87,000	0.52%
A5010.12	Highway Sup Secretary	1	0.00	4,700	4,700	0	4,700	#DIV/0!
A7510.1	Historian	1	2,530	2,657	127	2,530	2,657	5.02%
A8810.1	Sexton	1	2,585	2,715	130	<u>2,585</u>	<u>2,715</u>	<u>5.03%</u>
						261,176	271,207	3.84%

SALARIES: GENERAL FUND TOWNOUTSIDE (B)

<u>CODE</u>	<u>POSITION</u>	<u># OF EMPLOY.</u>	<u>2025 RATE</u>	<u>2026 RATE</u>	<u>\$ INCREASE</u>	<u>2025 BUDGET</u>	<u>2026 BUDGET</u>	<u>% INCREASE</u>
B3620.1	Building Code Officer	1	16,455	17,278	823	16,455	17,278	5.00%
B8010.1	Zoning Officer	1	16,455	17,278	823	<u>16,455</u>	<u>17,278</u>	<u>5.00%</u>
						32,910	34,556	0.00%

SALARIES: HIGHWAY FUND

<u>CODE</u>	<u>POSITION</u>	<u># OF EMPLOY.</u>	<u>2025 RATE</u>	<u>2026 RATE</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>
Various	Mechanic	0	0.00	0.00	0.00	N/A
Various	Motor Equipment Operator	1	29.16 **	30.62 **	1.46	5.01%
Various	Motor Equipment Operator	1	29.16 **	30.62 **	1.46	5.01%
Various	Motor Equipment Operator	1	29.16 **	30.62 **	1.46	5.01%
Various	Motor Equipment Operator	1	29.16 **	30.62 **	1.46	5.01%
Various	Motor Equipment Operator - Part time	0	25.48	29.16	N/A	N/A
Various	Part-time labor	1	17.51	17.51	0.00	0.00%
Various	Part-time labor	1	16.48	16.48	0.00	0.00%
Various	Part-time labor	1	15.50	16.00	0.50	3.23%

**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>2025 RATE</u>	<u>2026 RATE</u>	<u>\$ INCREASE</u>	<u>% INCREASE</u>
SR8160.1	Town Clerk's Office	1	0	0	0	#DIV/0!
	Station Operator	1	15.63	17.00	1.37	8.77%
	Substitute Station Operator	1	15.50	16.00	0.50	3.23%

NOTES TO 2026 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: (2026)

Chairperson - \$80 per meeting
 Members - \$25 per meeting
 Alternative members - \$15 per meeting
 County representative- \$25 per county meeting
 Planning & zoning secretary - \$17.21 per hour

3. Town Clerk's Office Proration:

	<u>2025</u>	<u>2026</u>
A1330.1 - Tax collection services	6,800	7,140
A1355.1 - Assessors office	0	0
A1410.1 - Town Clerk Services	58,692	58,860
A1460.1 - Records management	5,250	5,515
A3510.1 - Dog Control	2,120	2,225
A4020.1 - Registrar of Vital Statistics	0	0
A4540.1 - Amb Services	0	0
A8810.1 - Cemetery Services	765	800
B8020.1 - Zoning/planning	0	0
SR8160.1 - Refuse Services	0	0
SS8110.1 - Sewer Administrative Services	650	0
SW8310.1 - Water Services	2,500	0
	<u>76,777</u>	<u>74,540</u>

Consists of:

Town Clerk 52,777 55,240 (Includes pymt in lieu of HI)
 Deputy Town Clerk \$17.65 per hour \$18.53 per hour

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

**TOWN OF MOUNT MORRIS
COMPARISON OF TOWN BUDGET
ADOPTED 2026 VS. ADOPTED 2025**

	<u>ADOPTED 2026</u>	<u>ADOPTED 2025</u>	<u>INCREASE (DECREASE)</u>	
SUMMARY OF APPROPRIATIONS:				
GENERAL FUND A	1,657,929	1,202,577	455,352	
GENERAL FUND B	97,678	90,594	7,084	
HIGHWAY FUND DA	542,120	445,265	96,855	
HIGHWAY FUND DB	731,355	430,806	300,549	
REFUSE FUND	28,456	28,456	0	
SEWER FUND	0	12,896	(12,896)	
WATER FUND	<u>0</u>	<u>48,282</u>	<u>(48,282)</u>	
	<u>3,057,538</u>	<u>2,258,876</u>	<u>798,662</u>	35.36%
SUMMARY OF REVENUES:				
GENERAL FUND A	1,285,666	747,364	538,302	
GENERAL FUND B	8,055	7,655	400	
HIGHWAY FUND DA	250,102	142,102	108,000	
HIGHWAY FUND DB	410,675	315,675	95,000	
REFUSE FUND	28,456	28,456	0	
SEWER FUND	0	13,500	(13,500)	
WATER FUND	<u>0</u>	<u>48,282</u>	<u>(48,282)</u>	
	<u>1,982,954</u>	<u>1,303,034</u>	<u>679,920</u>	52.18%
SUMMARY OF UNEXPENDED FUND BALANCE:				
GENERAL FUND A	(21,036)	(9,787)	(11,249)	
GENERAL FUND B	0	9,939	(9,939)	
HIGHWAY FUND DA	17,440	36,163	(18,723)	
HIGHWAY FUND DB	244,960	40,131	204,829	
REFUSE FUND	0	0	0	
SEWER FUND	0	(604)	604	
WATER FUND	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>241,364</u>	<u>75,842</u>	<u>165,522</u>	218.25%
SUMMARY OF REAL ESTATE TAX LEVY:				
GENERAL FUND A	393,299	465,000	(71,701)	
GENERAL FUND B	89,623	73,000	16,623	
HIGHWAY FUND DA	274,578	267,000	7,578	
HIGHWAY FUND DB	75,720	75,000	720	
REFUSE FUND	0	0	0	
SEWER FUND	0	0	0	
WATER FUND	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>833,220</u>	<u>880,000</u>	<u>(46,780)</u>	-5.32%

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

ASSESSMENT COMPARISON:

	<u>2026</u>	<u>2025</u>	<u>DIFFERENCE</u>
VILLAGE	120,337,707	118,349,309	1,988,398
TOWN	104,679,550	102,389,621	2,289,929

TAX LEVY/RATE COMPARISON:

	<u>2026</u>	<u>2025</u>	<u>INCREASE</u>	<u>% INCREASE</u>
TOWNWIDE:				
GENERAL A	393,299	465,000		
HIGHWAY DA	274,578	267,000		
WORKMAN'S COMP	<u>21,042</u>	<u>19,413</u>		
	688,919	751,413	(62,494)	-8.316864%
TOWNWIDE TAX RATE	3.061627	3.404080	-0.342453	-10.060066%
TOWNOUTSIDE:				
GENERAL B	89,623	73,000		
HIGHWAY DB	75,720	75,000		
REFUSE FUND	<u>0</u>	<u>0</u>		
	165,343	148,000	17,343	11.718243%
TOWNOUTSIDE TAX RATE	1.579516	1.445459	0.134057	9.274339%
COMBINED TAX RATE	4.641143	4.849539	-0.208396	-4.297232%

SPECIAL DISTRICTS:		
FIRE DISTRICT	222,871	218,501