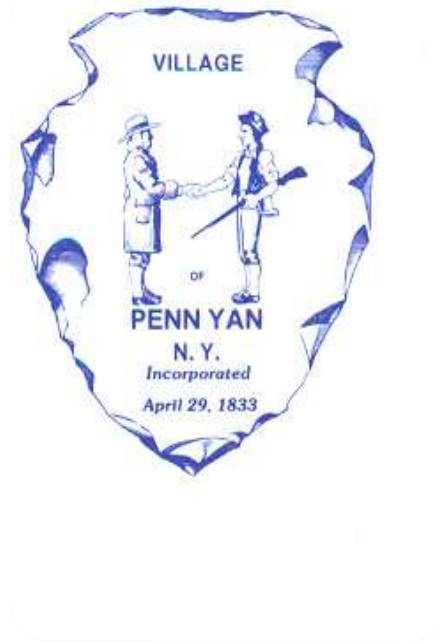


VILLAGE OF PENN YAN



2026-2027
TENTATIVE BUDGET

INDEX TO BUDGET	PAGE #
SUMMARY OF GENERAL FUND BUDGET	1
SCHEDULE OF OF ESTIMATED REVENUES	2
EXPENSE BUDGET BY DEPARTMENT (SUMMARY)	3

EXPENSE BUDGET DETAIL	PAGE #
------------------------------	---------------

Board of Trustees	4
Village Justice	4
Mayor	4
Clerk - Treasurer	4
Tax Processing	4
Attorney	4
Elections	5
General Administration	5
Village Facilities	5
Buildings & Grounds	5
Firehouse	5
Oliver House	5
Leased Property	5
Special Items	6
Police Department	6
Traffic Control	6
Stop DWI	6
Fire Department	7
Safety Inspections	7
Health	7
Street Administration	7
Street Maintenance	8
Street Lighting	8
Parks & Recreation	9
Library	9
Historian	9
Historical Society	9
Zoning	9
Historic Preservation	9
Planning	10
Economic Development	10
Emergency Disaster Work	10
Cemetery	10
Employee Benefits	11
Debt Service	11
Interfund Transfers	11

PROPERTY TAX ALLOCATION	12
EXEMPT PROPERTY INFORMATION	13
SCHEDULE OF SALARIES AND WAGES	14-15

		ADOPTED 2023-2024	ADOPTED 2024-2025	ADOPTED 2025-2026	ADOPTED 2026-2027	CHANGE	%
ESTIMATED REVENUES:		2,561,387	2,211,462	2,674,912	2,479,711	(195,201)	-7%
APPROPRIATED FUND BALANCE:	A960	200,000	133,740	221,000	363,343	142,343	64%
RESERVE FUNDING:							
DPW Equipment	A511	21,680	30,400	-	-	-	
Police Equipment	A511	20,000	-	42,250	8,000	(34,250)	-81%
Fire Equipment	A511	-	-	-	-	-	
Village Owned Buildings	A511	13,000	5,000	-	-	-	
Debt Unspent Funds	A511	-	-	30,771	22,000	(8,771)	-29%
TOTAL ESTIMATED REVENUES:		<u>2,816,067</u>	<u>2,380,602</u>	<u>2,968,933</u>	<u>2,873,054</u>	<u>(95,879)</u>	-3%
ESTIMATED APPROPRIATIONS:		6,275,845	5,872,000	6,690,449	6,731,800	41,351	1%
BUDGETARY PROVISIONS FOR OTHER USES:							
DPW Equipment Reserve	A962	-	38,000	38,000	78,800	40,800	107%
Fire Equipment Reserve	A962	125,000	125,000	125,000	125,000	-	0%
Police Equipment Reserve	A962	-	20,000	10,000	10,000	-	0%
Waterfront Reserve	A962	-	-	-	-	-	
TOTAL ESTIMATED APPROPRIATIONS:		<u>6,400,845</u>	<u>6,055,000</u>	<u>6,863,449</u>	<u>6,945,600</u>	<u>82,151</u>	1%
AMOUNT TO BE RAISED BY TAX LEVY:		3,584,778	3,674,398	3,894,516	4,072,546	178,030	4.57%
ASSESSED VALUATION OF PROPERTY:		226,290,793	271,093,398	275,593,428	275,593,428		
TAX RATE PER 1,000:							
Benton		14.97	16.51	16.49	17.31	0.81	4.9%
Jerusalem		13.78	15.54	12.70	12.52	(0.18)	-1.4%
Milo		16.02	13.21	13.96	14.35	0.39	2.8%
PERSONAL SERVICES:		2,556,591	2,530,783	2,647,716	2,814,225		
EQUIPMENT AND INFRASTRUCTURE:		922,074	469,749	859,804	783,571		
ALL OTHER EXPENSES:		2,797,180	2,871,468	3,182,929	3,134,004		
TOTAL:		<u>6,275,845</u>	<u>5,872,000</u>	<u>6,690,449</u>	<u>6,731,800</u>		

**VILLAGE OF PENN YAN 2026-2027 BUDGET
SCHEDULE OF ESTIMATED REVENUES**

ACCOUNT DESCRIPTION	Actual	Adopted	% Chg fr	Actual	Adopted	\$ Chg fr	% Chg fr
	2024-2025	2025-2026	2024-2025 Actual	9 Months 2025-2026	Budget 2026-2027	2025-2026 Budget	2025-2026 Budget
A1081 Payment in Lieu of Taxes	369,370	363,107	-2%	381,494	320,278	(42,829)	-12%
A1090 Interest & Penalties	25,992	24,000	-8%	18,155	25,000	1,000	4%
A1113 Occupancy Tax - Yates County	99,622	49,500	-50%	-	54,616	5,116	10%
A1116 Tax on Adult-Use Cannabis	-	-	-	4,890	10,000	10,000	-
A1120 Non-Property Tax Distribution by County	135,690	15,011	-89%	187,081	6,169	(8,842)	-59%
A1130 Taxes on Utilities	85,202	65,000	-24%	10,920	85,000	20,000	31%
A1170 Franchise Payments	80,892	65,000	-20%	22,407	65,000	-	0%
A1230 Treasurer Fees	1,850	2,200	19%	1,611	2,000	(200)	-9%
A1520 Police Fees	1,597	1,500	-6%	1,373	1,700	200	13%
A1560 Safety Inspection Fees	52,697	40,000	-24%	43,629	50,000	10,000	25%
A1601 Registrar Fees	6,550	6,300	-4%	4,804	6,400	100	2%
A1710 Public Works Services	6,080	-	-100%	-	-	-	-
A1720 Sidewalk Program Co-Pay	13,886	13,500	-3%	-	13,500	-	0%
A2001 Park & Recreation Charges	37,337	32,000	-14%	27,634	32,000	-	0%
A2025 School Resource Officer	105,912	112,922	7%	84,693	121,597	8,675	8%
A2110 Zoning Fees	150	300	100%	450	300	-	0%
A2115 Planning Fees	2,650	3,500	32%	1,950	2,600	(900)	-26%
A2190 Sale of Cemetery Lots	6,400	16,600	159%	8,700	9,000	(7,600)	-46%
A2192 Charge for Cemetery Service	29,675	25,700	-13%	14,700	24,600	(1,100)	-4%
A2262 Fire Protection Services, Other	305,240	358,326	17%	317,383	448,153	89,827	25%
A2350 Youth Recreation from County	31,734	20,250	-36%	20,956	20,900	650	3%
A2401 Interest & Earnings	95,200	50,000	-47%	91,899	80,000	30,000	60%
A2401.1 Reserve Interest	28,783	15,000	-48%	23,522	15,000	-	0%
A2401.2 LOSAP Investment Earnings	51,270	-	-100%	-	-	-	-
A2410 Rental of Property	7,800	10,500	35%	6,900	4,300	(6,200)	-59%
A2412 Rental of Real Property, Other	215,205	223,235	4%	223,234	125,537	(97,698)	-44%
A2440 Rental Other - Use of Money and Property	57,000	-	-100%	133,000	-	-	-
A2501 Business & Occupational Licenses	2,450	1,500	-39%	725	1,700	200	13%
A2530 Games of Chance	40	40	0%	40	40	-	0%
A2590 Other Permits	14,685	3,000	-80%	7,785	8,000	5,000	167%
A2601 Fines & Forfeitures	39,957	40,000	0%	19,041	39,000	(1,000)	-3%
A2615 Stop DWI Fines	2,267	1,300	-43%	1,640	2,700	1,400	108%
A2650 Sale of Scrap	1,504	1,000	-34%	151	850	(150)	-15%
A2655 Other Minor Sales	515	-	-100%	1,280	-	-	-
A2660 Sale of Real Property	40,000	-	-100%	-	-	-	-
A2665 Sale of Equipment	13,545	38,500	184%	37,450	12,000	(26,500)	-69%
A2680 Insurance Recoveries	23,356	-	-100%	34,879	-	-	-
A2701 Refund of Prior Year Expense	-	-	-	-	-	-	-
A2705 Gifts & Donations	2	-	-100%	0	-	-	-
A2710 Premium on Obligations	0	-	-100%	19,666	-	-	-
A2770 Unclassified Revenue	11,776	2,500	-79%	13,387	2,500	-	0%
A2801 Interfund Revenues	-	-	-	-	-	-	-
A2801.1 Interfund Revenues - In Kind	162,656	163,000	0%	124,479	168,500	5,500	3%
A3001 Revenue Sharing (Per Capita) AIM	40,621	40,621	0%	40,621	40,621	-	0%
A3005 Mortgage Tax	26,596	32,000	20%	18,873	30,000	(2,000)	-6%
A3089 Other State Aid	2,842	2,800	-1%	2,842	2,800	-	0%
A3389 Public Safety	3,027	1,800	-41%	974	2,100	300	17%
A3501 Consolidated Highway Aid (CHIPS)	528,201	650,805	23%	44,405	\$635,850.00	(14,955)	-2%
A3820 Youth Recreation Program	-	-	-	-	-	-	-
A3960 State Emergency Disaster Assist	4,138	-	-100%	690	-	-	-
A4089 Federal Aid - General Government	10,000	-	-100%	-	-	-	-
A4389 Public Safety Federal Funding	519	2,595	400%	1,696	9,400	6,805	262%
A4960 Federal Emergency Disaster Assist	-	-	-	-	-	-	-
A4997 Federal Aid Capital Projects - CDBG	-	180,000	-	-	-	(180,000)	-100%
A5031 Interfund Transfers	3,828	-	-100%	-	-	-	-
A5710 Proceeds of Serial Bonds	-	-	-	-	-	-	-
A5730 Bond Anticipation Notes	-	-	-	-	-	-	-
TOTAL GENERAL FUND REVENUES	2,786,308	2,674,912	-4%	2,002,009	2,479,711	(195,201)	-7%

VILLAGE OF PENN YAN 2026-2027 BUDGET
APPROPRIATIONS

Accounts	Actual	Adopted	% Chg fr	Actual	Adopted	\$ Chg fr	% Chg fr	
	2024-2025	2025-2026	2024-2025	9 Months 2025-2026	Budget 2026-2027	Budget 2025-2026	Budget 2025-2026	
A1010	Total Board of Trustees	16,812	17,741	6%	13,292	17,741	-	0%
A1110	Total Village Justice	54,366	60,969	12%	44,888	61,839	870	1%
A1210	Total Mayor	3,384	5,285	56%	2,687	5,285	-	0%
A1325	Total Clerk - Treasurer	134,147	153,596	14%	109,724	161,220	7,624	5%
A1362	Tax Processing	3,488	3,800	9%	2,478	3,900	100	3%
A1420	Total Attorney	18,116	43,961	143%	40,413	69,387	25,427	58%
A1450	Total Elections	-	6,000	-	77	-	(6,000)	-100%
A1610	Total General Administration	57,182	81,000	42%	43,944	88,300	7,300	9%
A1620	Total Facilities	75,556	113,032	50%	85,310	112,790	(242)	0%
A1621	Total Buildings & Grounds	41,194	47,226	15%	35,943	41,377	(5,849)	-12%
A1622	Total Firehouse	39,342	32,580	-17%	35,529	34,989	2,409	7%
A1623	Total Oliver House	3,517	5,150	46%	14,584	7,000	1,850	36%
A1624	Total Lease Property	-	-	-	-	-	-	-
A1910	4 INSURANCE	-	-	-	-	-	-	-
A1920	4 MUNICIPAL DUES	2,637	2,700	2%	2,637	2,700	-	0%
A1940	Purchase of Land	-	-	-	-	-	-	-
A1950	4 Property Tax Expense	6,037	7,600	-	6,514	7,500	-	-
A1990	4 CONTINGENCY	-	-	-	-	-	-	-
TOTAL GOV'T SUPPORT		455,779	580,639	27%	438,021	614,027	33,388	6%
A3120	Total Police Department	1,570,324	1,674,989	7%	1,235,952	1,838,682	163,693	10%
A3310	Traffic Control	-	-	-	-	-	-	-
A3315	Stop DWI	-	-	-	-	-	-	-
A3410	Total Fire Department	187,834	186,131	-1%	135,975	195,383	9,252	5%
A3620	Total Safety Inspections	120,346	129,126	7%	91,876	133,618	4,492	3%
TOTAL PUBLIC SAFETY		1,878,504	1,990,245	6%	1,463,804	2,167,683	177,438	9%
A4010	Total Health	3,000	3,000	0%	2,382	3,000	-	0%
TOTAL HEALTH		3,000	3,000	0%	2,382	3,000	-	0%
A5010	Total Street Administration	34,758	52,387	51%	24,589	56,063	3,676	7%
A5110	Total Street Maintenance	1,146,259	1,335,229	16%	685,470	1,275,419	(59,810)	-4%
A5182	4 Street Lighting	162,656	163,000	0%	124,479	168,500	5,500	3%
TOTAL TRANSPORTATION		1,343,673	1,550,616	15%	834,538	1,499,982	(50,634)	-3%
A7140	Total Parks & Recreation	289,135	253,621	-12%	150,599	200,365	(53,256)	-21%
A7410	Total Library	1,000	1,000	0%	1,000	1,000	-	0%
A7510	Total Historian	1,200	1,200	0%	953	1,200	-	0%
A7520	41 Total Historical Society	3,500	3,500	0%	3,500	3,500	-	0%
TOTAL CULTURE & RECREATION		294,834	259,321	-12%	156,052	206,065	(53,256)	-21%
A8010	Total Zoning	2,893	3,614	25%	2,462	3,684	70	2%
A8015	Total Historic Preservation	3,093	4,764	54%	2,392	4,834	70	1%
A8020	Total Planning	2,894	5,999	107%	2,342	6,069	70	1%
A8687	Total Economic Development	-	180,000	-	-	-	(180,000)	-100%
A8760	Total Emergency Disaster	-	-	-	-	-	-	-
A8810	Total Cemetery	108,563	131,444	21%	101,682	154,892	23,448	18%
TOTAL HOME & COMMUNITY SERVICE		117,444	325,820	177%	108,878	169,479	(156,341)	-48%
A9010	8 STATE RETIREMENT	135,287	166,601	23%	156,274	190,310	23,709	14%
A9015	8 POLICE RETIREMENT	346,258	431,193	25%	389,881	474,690	43,497	10%
A9025	8 LOSAP	68,484	134,265	96%	123,668	129,877	(4,388)	-3%
A9025	8 ENHANCED BENEFITS VOLUNTEER FIRE	3,720	4,320	-	3,240	3,840	(480)	-11%
A9030	8 FICA/MEDICARE	182,993	202,550	11%	142,826	215,288	12,738	6%
A9040	8 WORKERS' COMP	22,274	27,045	21%	26,941	24,828	(2,217)	-8%
A9040	801 WORKERS' COMP - Fire	31,119	36,791	18%	36,649	34,878	(1,913)	-5%
A9050	8 Unemployment Insurance	11,688	11,552	-1%	2,207	7,605	(3,947)	-34%
A9055	8 DISABILITY INS	4,979	3,702	-26%	1,627	3,710	8	0%
A9060	8 HEALTH INS	351,155	340,127	-3%	272,970	418,641	78,515	23%
A9060	801 HEALTH INS - Retiree	69,558	41,019	-41%	31,565	14,951	(26,068)	-64%
A9089	8 FLEX/MRA	58,888	179,305	204%	69,934	148,557	(30,748)	-17%
TOTAL EMPLOYEE BENEFITS		1,286,404	1,578,470	23%	1,257,782	1,667,176	88,706	6%
A9710	6 Total Serial Bond Principal	300,000	310,000	3%	310,000	105,000	(205,000)	-66%
A9710	7 Total Serial Bond Interest	16,425	9,250	-44%	9,250	4,606	(4,644)	-50%
A9730	6 BAN Principal	35,000	30,000	-14%	30,000	173,000	143,000	477%
A9730	7 BAN Interest	28,139	53,087	89%	53,087	121,781	68,694	129%
A9785	6 Fire Truck BAN Principal	-	-	-	-	-	-	-
A9785	7 Fire Truck BAN Interest	-	-	-	-	-	-	-
TOTAL DEBT SERVICE		379,564	402,337	6%	402,337	404,387	2,050	1%
A9901	9 INTERFUND TRANSFERS	10,000	-	-100%	-	-	-	-
TOTAL MISCELLANEOUS		10,000	-	-100%	-	-	-	-
TOTAL ESTIMATED APPROPRIATIONS		5,769,201	6,690,449	16%	4,663,793	6,731,800	41,351	1%

ACCOUNTS		Actual	Adopted	Adopted	Change
		2024-2025	Budget 2025-2026	Budget 2026-2027	from 2025-2026
Board of Trustees					
A1010	100 Personal Services	16,742	16,741	16,741	-
A1010	410 Contractual Services	-	-	-	-
A1010	420 Phone/Internet/Utilities	-	-	-	-
A1010	460 Travel/Conferences	-	-	-	-
A1010	480 Professional & Training	70	1,000	1,000	-
A1010	500 Supplies & Materials	-	-	-	-
Total Board of Trustees		16,812	17,741	17,741	-
Village Justice					
A1110	100 Personal Services	26,149	27,079	27,756	677
A1110	120 Part Time	(291)	-	-	-
A1110	130 Court Security	-	-	-	-
A1110	150 Village Justice	-	-	-	-
A1110	160 Acting Village Justice	10,137	10,000	10,000	-
A1110	170 Court Clerks	15,951	20,690	20,783	93
A1110	401 Village Justice Grant	-	-	-	-
A1110	410 Contractual Services	55	1,000	1,000	-
A1110	411 Interpreter Services	-	-	-	-
A1110	413 Court Reporting	-	-	-	-
A1110	420 Phone/Internet/Utilities	-	-	-	-
A1110	450 Computer Service & Supply	745	-	-	-
A1110	470 Audit Fees	-	-	-	-
A1110	480 Professional & Training	280	500	600	100
A1110	500 Supplies & Materials	1,340	1,700	1,700	-
A1110	510 Computer Supplies	-	-	-	-
Total Village Justice		54,366	60,969	61,839	870
Mayor					
A1210	100 Personal Services	3,384	3,385	3,385	-
A1210	410 Contractual Services	-	-	-	-
A1210	420 Phone/Internet/Utilities	-	-	-	-
A1210	480 Professional & Training	-	1,900	1,900	-
A1210	500 Supplies & Materials	-	-	-	-
Total Mayor		3,384	5,285	5,285	-
Clerk - Treasurer					
A1325	100 Personal Services	108,485	120,796	127,820	7,024
A1325	111 Clothing Allowance	-	-	-	-
A1325	112 BCBS Buyout	-	-	-	-
A1325	410 Contractual Services	6,028	14,900	15,800	900
A1325	420 Phone/Internet/Utilities	375	1,000	1,000	-
A1325	450 Computer Services & Supplies	9,903	9,200	8,600	(600)
A1325	460 Conf/Training/ & Travel	-	-	-	-
A1325	470 Audit Fees	8,390	5,300	5,300	-
A1325	480 Professional & Training	960	2,400	2,700	300
A1325	500 Supplies & Materials	7	-	-	-
A1325	510 Computer Supplies	-	-	-	-
Total Clerk - Treasurer		134,147	153,596	161,220	7,624
A1362	000	3,488	3,800	3,900	100
Total Tax Processing					
Village Attorney					
A1420	100 Personal Services	16,484	17,061	17,487	427
A1420	410 Contractual Services	500	25,000	50,000	25,000
A1420	480 Professional & Training	1,086	1,900	1,900	-
A1420	500 Supplies & Materials	46	-	-	-
Total Attorney		18,116	43,961	69,387	25,427

ACCOUNTS		Actual	Adopted	Adopted	Change
		2024-2025	Budget 2025-2026	Budget 2026-2027	from 2025-2026
Elections					
A1450	410 Contractual Services	-	6,000	-	(6,000)
	Total Elections	-	6,000	-	(6,000)
General Administration					
A1610	200 Equipment	-	-	-	-
A1610	410 Contractual Services	12,694	16,400	14,800	(1,600)
A1610	430 Insurance	13,843	14,100	14,600	500
A1610	450 Computer Service and Supply	14,448	24,100	29,100	5,000
A1610	480 Professional and Training	3,477	6,500	10,400	3,900
A1610	500 Supplies & Materials	12,720	19,900	19,400	(500)
	Total General Administration	57,182	81,000	88,300	7,300
Village Facilities					
A1620	100 Personal Services	57,112	54,382	57,451	3,069
A1620	120 Part Time	-	-	-	-
A1620	110 Overtime	-	-	-	-
A1620	111 Clothing Allowance	-	-	-	-
A1620	112 BC/BS Health Buyout	-	-	-	-
A1620	200 Equipment	-	-	-	-
A1620	410 Contractual Services	(1,561)	24,250	22,839	(1,411)
A1620	420 Phone/Internet/Utilities	5,687	10,900	10,300	(600)
A1620	430 Insurance	4,312	4,300	4,000	(300)
A1620	450 Computer Service and Supply	665	-	-	-
A1620	500 Supplies & Materials	9,341	19,200	18,200	(1,000)
	Total Village Owned Buildings	75,556	113,032	112,790	(242)
Building & Grounds					
A1621	200 Equipment	-	-	-	-
A1621	400 Engineering	-	-	-	-
A1621	410 Contractual Services	-	-	-	-
A1621	412 Gas	3,320	3,526	3,877	351
A1621	420 Phone/Internet/Utilities	-	-	-	-
A1621	430 Insurance	37,874	43,000	36,800	(6,200)
A1621	500 Supplies & Materials	-	700	700	-
	Total Buildings & Grounds	41,194	47,226	41,377	(5,849)
Fire House					
A1622	410 Contractual Services	19,179	7,280	7,789	509
A1622	420 Phone/Internet/Utilities	6,601	9,100	12,800	3,700
A1622	430 Insurance	11,549	12,700	10,900	(1,800)
A1622	450 Computer Service and Supply	963	-	-	-
A1622	500 Supplies & Materials	1,050	3,500	3,500	-
	Total Firehouse	39,342	32,580	34,989	2,409
Oliver House					
A1623	410 Contractual Services	144	350	1,200	850
A1623	420 Phone/Internet/Utilities	3,366	3,800	4,800	1,000
A1623	500 Supplies & Materials	7	1,000	1,000	-
	Total Oliver House	3,517	5,150	7,000	1,850
Leased Property					
A1624	410 Contractual Services	-	-	-	-
A1624	420 Phone/Internet/Utilities	-	-	-	-
A1624	500 Supplies & Materials	-	-	-	-
	Total Leased Property	-	-	-	-

ACCOUNTS		Actual	Adopted	Adopted	Change
		2024-2025	Budget 2025-2026	Budget 2026-2027	from 2025-2026
Special Items					
A1910	400 Insurance				-
A1920	400 Municipal Dues	2,637	2,700	2,700	-
A1940	200 Purchase of Land/Right of Way	-	-	-	-
A1950	400 Property Tax Expense	6,037	7,600	7,500	(100)
A1990	400 Contingency	-	-	-	-
Total Special Items		8,674	10,300	10,200	(100)
TOTAL GOV'T SUPPORT		455,779	580,639	614,027	33,388
Police Department					
A3120	100 Personal Services	1,298,731	1,364,590	1,566,874	202,284
A3120	120 Part Time	90,815	121,174	101,321	(19,853)
A3120	110 Overtime	-	-	-	-
A3120	111 Clothing Allowance	2,150	2,150	2,300	150
A3120	112 BC/BS Buyout	-	-	-	-
A3120	115 Employee Benefit Reserve	-	-	-	-
A3120	120 Part Time	-	-	-	-
A3120	130 Stipends	-	-	-	-
A3120	160 Holiday	-	-	-	-
A3120	190 Vacation Buyback	-	-	-	-
A3120	200 Equipment	92,244	90,477	70,974	(19,503)
A3120	410 Contractual Services	3,611	9,500	12,000	2,500
A3120	411 Vehicle Repairs	15,657	12,000	12,000	-
A3120	412 Gas & Oil	24,660	29,706	27,413	(2,292)
A3120	413 Uniform Maintenance	682	750	750	-
A3120	420 Phone/Internet/Utilities	4,205	3,900	5,100	1,200
A3120	430 Insurance	2,335	800	900	100
A3120	450 Computer Services & Supplies	9,656	10,100	10,600	500
A3120	470 Investigation Expenses	-	-	-	-
A3120	480 Professional & Training	7,755	3,500	3,500	-
A3120	500 Supplies & Materials	5,993	12,342	10,450	(1,892)
A3120	501 Step Grant	-	-	-	-
A3120	510 Computer Supplies	-	-	-	-
A3120	520 Weapons	4,636	5,500	5,500	-
A3120	530 Uniforms	7,194	8,500	9,000	500
A3120	531 Crime Control Grant (COPS)	-	-	-	-
A3120	540 Vehicle Supplies	-	-	-	-
A3120	800 Flexible Benefits	-	-	-	-
Total Police Department		1,570,324	1,674,989	1,838,682	163,693
Traffic Control					
A3310	100 Personal Services	-	-	-	-
Total Traffic Control		-	-	-	-
Stop DWI					
A3315	100 Personal Services	-	-	-	-
Total Stop DWI		-	-	-	-

ACCOUNTS		Actual 2024-2025	Adopted Budget 2025-2026	Adopted Budget 2026-2027	Change from 2025-2026
Fire Department					
A3410	200 Equipment	72,056	-	-	-
A3410	400 Grants	-	-	-	-
A3410	410 Contractual Services	3,459	6,400	6,900	500
A3410	411 Vehicle Repairs	30,887	30,000	35,000	5,000
A3410	412 Gas & Oil	7,090	9,731	9,603	(128)
A3410	413 Department Contract	660	40,000	40,000	-
A3410	414 Equipment Repairs	6,397	5,350	5,500	150
A3410	415 Health Services	8,659	10,000	10,000	-
A3410	416 Ladder Testing	-	1,600	2,000	400
A3410	417 Building Repairs	-	-	-	-
A3410	418 New Third Assistant	-	-	-	-
A3410	420 Phone/Internet/Utilities	1,500	1,500	1,500	-
A3410	430 Insurance	19,269	20,900	21,900	1,000
A3410	450 Computer Services & Supplies	85	700	-	(700)
A3412	460 Conf/Training/ & Travel	-	-	-	-
A3410	480 Hose Testing	5,344	-	6,000	6,000
A3410	500 Supplies & Materials	1,222	2,120	2,120	-
A3410	510 Computer Supplies	-	-	-	-
A3410	520 Bunker Gear	18,752	25,300	27,830	2,530
A3410	530 Fire Supplies & Equipment	12,454	30,940	25,440	(5,500)
A3410	540 Air Paks	-	-	-	-
A3410	550 Helmets/Coats/Vests	-	-	-	-
A3410	560 Hoses/Fittings	-	-	-	-
A3410	570 Tools	-	-	-	-
A3410	580 Trucks Supplies	-	-	-	-
A3410	590 Haz-Mat	-	1,590	1,590	-
	Total Fire Department	187,834	186,131	195,383	9,252
Safety Inspections					
A3620	100 Personal Services	109,102	114,726	116,718	1,992
A3620	110 Overtime	-	-	-	-
A3620	111 Clothing Allowance	-	-	-	-
A3620	200 Equipment	-	-	-	-
A3620	410 Contractual Services	150	1,000	1,000	-
A3620	420 Phone/Internet/Utilities	375	400	700	300
A3620	450 Computer Services & Supplies	8,703	8,000	9,100	1,100
A3620	460 Conf/Travel/Mileage	-	-	-	-
A3620	480 Professional & Training	1,857	4,500	5,100	600
A3620	500 Supplies & Materials	159	500	1,000	500
A3620	510 Computer Supplies	-	-	-	-
	Total Safety Inspections	120,346	129,126	133,618	4,492
TOTAL PUBLIC SAFETY		1,878,504	1,990,245	2,167,683	177,438
Health					
A4010	100 Personal Services	3,000	3,000	3,000	-
	Total Health	3,000	3,000	3,000	-
TOTAL HEALTH		3,000	3,000	3,000	-
Street Administration					
A5010	100 Personal Services	34,758	52,387	56,063	3,676
A5010	111 Clothing Allowance	-	-	-	-
A5010	410 Contractual Services	-	-	-	-
	Total Street Administration	34,758	52,387	56,063	3,676

ACCOUNTS		Actual	Adopted	Adopted	Change
		2024-2025	Budget 2025-2026	Budget 2026-2027	from 2025-2026
Street Maintenance					
A5110	100 Personal Services	394,730	415,937	434,623	18,685
A5110	120 Part Time	-	-	-	-
A5110	110 Overtime	-	-	-	-
A5110	111 Clothing Allowance	-	-	-	-
A5110	112 Health Buyout	-	-	-	-
A5110	130 Inflow & Infiltration	-	-	-	-
A5110	130 Grant and Other	-	-	-	-
A5110	200 Equipment	29,623	65,800	-	(65,800)
A5110	210 Asphalt Concrete	-	-	5,000	5,000
A5110	220 Stone & Gravel	6,224	17,000	17,000	-
A5110	230 Crack Filling/Chip Sealing	2,200	33,881	-	(33,881)
A5110	250 Cold Patch	4,799	8,000	10,000	2,000
A5110	260 Storm Sewer	2,675	10,000	10,000	-
A5110	270 Curbing & Fabric	(713)	-	-	-
A5110	400 Engineering Fees	6,417	3,000	3,000	-
A5110	410 Contractual Services	5,327	3,400	3,300	(100)
A5110	411 Vehicle Repairs	-	-	-	-
A5110	412 Gas/Diesel/Oil/Lube	19,817	29,399	26,766	(2,633)
A5110	413 Vehicle & Equipment Repairs	24,311	22,000	19,000	(3,000)
A5110	414 Tires	-	-	-	-
A5110	415 Landscape/Tree Removal	33,922	18,000	21,000	3,000
A5110	416 Safety Equipment	-	-	-	-
A5110	417 Drug Testing	-	-	-	-
A5110	418 Trash Removal	-	-	-	-
A5110	420 Phone/Internet/Utilities	1,818	2,900	2,200	(700)
A5110	430 Insurance	-	-	-	-
A5110	450 Computer Services & Supplies	-	-	1,400	1,400
A5110	460 Conf/Travel/Mileage	-	-	-	-
A5110	480 Professional & Training	620	1,100	1,100	-
A5110	490 Sidewalk Program	12,088	14,000	14,000	-
A5110	500 Supplies & Materials	15,227	32,300	32,300	-
A5110	520 Salt & Sand	26,979	30,800	33,880	3,080
A5110	530 Tools	-	-	-	-
A5110	540 Signs & Posts	3,879	5,000	5,000	-
A5512	200 Perm Improve Highway, Equip & Cap Outlay	556,315	622,712	635,850	13,138
Total Street Maintenance		1,146,259	1,335,229	1,275,419	(59,810)
Street Lighting					
A5182	000 Street Lighting	162,656	163,000	168,500	5,500
Total Street Lighting		162,656	163,000	168,500	5,500
TOTAL TRANSPORTATION		1,343,673	1,550,616	1,499,982	(50,634)

ACCOUNTS		Actual	Adopted	Adopted	Change
		2024-2025	Budget 2025-2026	Budget 2026-2027	from 2025-2026
Parks & Recreation					
A7140	100 Personal Services	101,124	119,595	58,215	(61,381)
A7140	120 Part Time - Laborers	97,273	25,668	28,475	2,808
A7140	121 Part Time - Lifeguards	-	33,163	40,889	7,726
A7140	122 Part Time - Recreation Program	45	30,246	27,795	(2,451)
A7140	111 Clothing Allowance	-	-	-	-
A7140	151 Grants	-	-	-	-
A7140	160 Lifeguards	-	-	-	-
A7140	170 Playground Leaders	-	-	-	-
A7140	180 Park Attendants	-	-	-	-
A7140	200 Equipment	-	-	-	-
A7140	410 Contractual Services	43,403	9,400	8,400	(1,000)
A7140	412 Field Trips	7,110	5,500	5,500	-
A7140	413 Playground Equip Repairs	7,262	6,200	6,350	150
A7140	415 Landscape/Tree/Flowers	11,203	7,000	4,500	(2,500)
A7140	416 Keuka Outlet Trail Maint	303	750	750	-
A7140	420 Phone/Internet/Utilities	624	700	300	(400)
A7140	430 Insurance	-	-	-	-
A7140	450 Computer Services & Supplies	-	-	700	700
A7140	460 Conf/Travel/Mileage	-	-	-	-
A7140	480 Professional & Training	105	-	-	-
A7140	500 Supplies & Materials	7,601	6,300	8,792	2,492
A7140	510 Computer Supplies	-	-	-	-
A7140	520 Lifeguard/Beach Supplies	2,202	1,000	1,000	-
A7140	530 Playground Supplies	1,678	1,000	1,500	500
A7140	540 Park Maintenance	7,344	5,100	5,200	100
A7140	550 Boat Launch Maintenance	1,857	2,000	2,000	-
A7140	560 Park Grant	-	-	-	-
A7140	561 Park Grant Waterfront and Trail	-	-	-	-
Total Parks & Recreation		289,135	253,621	200,365	(53,256)
Library					
A7410	410 Contractual Services	1,000	1,000	1,000	-
Total Library		1,000	1,000	1,000	-
Historian					
A7510	100 Personal Services	1,200	1,200	1,200	-
A7510	410 Contractual Services	-	-	-	-
Total Historian		1,200	1,200	1,200	-
Historical Society					
A7520	410 Contractual Services	3,500	3,500	3,500	-
Total Historical Society		3,500	3,500	3,500	-
TOTAL CULTURE & RECREATION		294,834	259,321	206,065	(53,256)
Zoning					
A8010	100 Personal Services	2,893	2,814	2,884	70
A8010	410 Contractual Services	-	500	500	-
A8010	480 Professional & Training	-	300	300	-
Total Zoning		2,893	3,614	3,684	70
Historic Preservation					
A8015	100 Personal Services	2,893	2,814	2,884	70
A8015	410 Contractual Services	-	-	-	-
A8015	480 Professional & Training	200	1,200	1,200	-
A8015	500 Supplies & Materials	-	750	750	-
Total Historic Preservation		3,093	4,764	4,834	70

ACCOUNTS		Actual	Adopted	Adopted	Change
		2024-2025	Budget 2025-2026	Budget 2026-2027	from 2025-2026
Planning					
A8020	100 Personal Services	2,894	2,814	2,884	70
A8020	410 Contractual Services	-	500	500	-
A8020	450 Computer Services & Supplies	-	-	-	-
A8020	480 Professional & Training	-	485	485	-
A8020	490 Engineering Fees	-	2,000	2,000	-
A8020	500 Supplies & Materials	-	200	200	-
Total Planning		2,894	5,999	6,069	70
Economic Development					
A8687	400 Economic Dev.-Pass Through of CDBG Funds	-	180,000	-	(180,000)
Total Economic Development		-	180,000	-	(180,000)
Emergency Disaster Work					
A8760	100 Personal Services	-	-	-	-
A8760	210 Asphalt Concrete	-	-	-	-
A8760	220 Stone & Gravel	-	-	-	-
A8760	260 Storm Sewer Maintenance	-	-	-	-
A8760	400 Engineering	-	-	-	-
A8760	410 Contractual Services	-	-	-	-
A8760	412 Gas/Diesel/Oil/Lube	-	-	-	-
A8760	415 Landscape/Tree Removal	-	-	-	-
A8760	490 Sidewalk Repairs	-	-	-	-
A8760	500 Supplies and Materials	-	-	-	-
A8760	540 Signs & Posts	-	-	-	-
A8760	550 Rent or Lease	-	-	-	-
A8760	560 Flood Plain Restoration	-	-	-	-
Total Emergency Disaster Work		-	-	-	-
Cemetery					
A8810	100 Personal Services	54,920	58,545	60,838	2,294
A8810	120 Part Time	24,785	26,763	25,840	(923)
A8810	110 Overtime	-	-	-	-
A8810	111 Clothing Allowance	-	-	-	-
A8810	160 Summer Labor	-	-	-	-
A8810	180 Paid Holiday DBL	-	-	-	-
A8810	200 Equipment	8,952	11,934	34,747	22,814
A8810	410 Contractual Services	808	-	-	-
A8810	412 Gas & Oil	7,656	7,203	7,566	363
A8810	413 Vehicle & Equipment Repairs	2,715	5,000	5,000	-
A8810	415 Landscape/Tree Removal	1,781	15,500	15,500	-
A8810	416 Safety Equipment	-	-	-	-
A8810	420 Phone/Internet/Utilities	1,441	2,500	1,400	(1,100)
A8810	450 Computer Services & Supplies	38	400	400	-
A8810	480 Professional & Training	45	-	-	-
A8810	500 Supplies & Materials	5,423	3,600	3,600	-
A8810	510 Computer Supplies	-	-	-	-
Total Cemetery		108,563	131,444	154,892	23,448
TOTAL HOME & COMMUNITY SERVICE		117,444	325,820	169,479	(156,341)

ACCOUNTS		Actual	Adopted	Adopted	Change
		2024-2025	Budget 2025-2026	Budget 2026-2027	from 2025-2026
Benefits					
A9010	800 STATE RETIREMENT	135,287	166,601	190,310	23,709
A9015	800 POLICE RETIREMENT	346,258	431,193	474,690	43,497
A9025	800 LOSAP	68,484	134,265	129,877	(4,388)
A9025	801 ENHANCED HEALTH BENEFITS VOLUNTEER FIRE	3,720	4,320	3,840	(480)
A9030	800 FICA/MEDICARE	182,993	202,550	215,288	12,738
A9040	800 WORKERS' COMP	22,274	27,045	24,828	(2,217)
A9040	801 WORKERS' COMP - Fire	31,119	36,791	34,878	(1,913)
A9050	800 UNEMPLOYMENT INS	11,688	11,552	7,605	(3,947)
A9055	800 DISABILITY INS	4,979	3,702	3,710	8
A9060	800 HEALTH INS	351,155	340,127	418,641	78,515
A9060	801 HEALTH INS - Retiree	69,558	41,019	14,951	(26,068)
A9089	800 FLEX/MRA	58,888	179,305	148,557	(30,748)
EMPLOYEE BENEFIT					
TOTAL EMPLOYEE BENEFITS		1,286,404	1,578,470	1,667,176	88,706
Serial Bond Principal					
A9710	610 Bonds - Fire Truck	-	-	-	-
A9710	620 Bonds - Emergency Truck	-	-	-	-
A9710	640 Bond - New Village Office	200,000	210,000	-	(210,000)
A9710	650 Bond - New Firehouse	-	-	-	-
A9710	660 Bond - Parking Lot	-	-	-	-
A9710	670 Bond - Road Reconstruction	100,000	100,000	105,000	5,000
Total Serial Bond Principal		300,000	310,000	105,000	(205,000)
Serial Bond Interest					
A9710	710 Bonds - Fire Truck	-	-	-	-
A9710	720 Bonds - Emergency Truck	-	-	-	-
A9710	740 Bond - New Village Office	8,925	3,150	-	(3,150)
A9710	750 Bond - New Firehouse	-	-	-	-
A9710	760 Bond - Parking Lot	-	-	-	-
A9710	770 Bond - Road Reconstruction	7,500	6,100	4,606	(1,494)
Total Serial Bond Interest		16,425	9,250	4,606	(4,644)
Bond Anticipation Note Principal and Interest					
A9730	600 BAN Principal	35,000	30,000	108,000	78,000
A9730	600 BAN Principal - Fire Truck	-	-	65,000	65,000
A9730	700 BAN Interest	28,139	53,087	45,992	(7,095)
A9730	700 BAN Interest - Fire Truck	-	-	75,789	75,789
A9730	601 Fire Truck BAN Principal	-	-	-	-
A9730	700 Fire Truck BAN Interest	-	-	-	-
Total Bond Anticipation Note Principal and Interest		63,139	83,087	294,781	211,694
TOTAL DEBT SERVICE		379,564	402,337	404,387	2,050
Transfers					
A9901	900 INTERFUND TRANSFERS	10,000	-	-	-
Total Transfers		10,000	-	-	-
TOTAL APPROPRIATIONS		5,769,201	6,690,449	6,731,800	41,351

Property Tax Allocation

2026-2027 Tax Levy = \$4,072,546

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	23,666,685	0.6800	34,803,949	0.100567	409,565.41	17.305567	10.0567%
Jerusalem	9,742,682	0.9400	10,364,555	0.029949	121,967.87	12.518921	2.9949%
Milo	246,743,993	0.8200	300,907,309	0.869484	3,541,012.73	14.350958	86.9484%
Total	280,153,360		346,075,812	1.000000	4,072,546.00		100.00%

Property Tax Allocation

2025-2026 Tax Levy = \$3,894,516

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	23,625,055	0.7700	30,681,890	0.100060	389,686.85	16.494643	10.0060%
Jerusalem	9,469,453	1.0000	9,469,453	0.030882	120,270.34	12.700875	3.0882%
Milo	242,498,920	0.9100	266,482,330	0.869058	3,384,558.81	13.957006	86.9058%
Total	275,593,428		306,633,672	1.000000	3,894,516.00		100.00%

Property Tax Allocation

2024-2025 Tax Levy = \$3,674,398

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	23,257,010	0.8000	29,071,263	0.104512	384,017.28	16.511894	10.4512%
Jerusalem	7,113,495	0.8500	8,368,818	0.030086	110,548.02	15.540606	3.0086%
Milo	240,722,893	1.0000	240,722,893	0.865402	3,179,832.70	13.209515	86.5402%
Total	271,093,398		278,162,973	1.000000	3,674,398.00		100.00%

**VILLAGE OF VILLAGE OF PENN YAN
EXEMPT PROPERTIES ON 2026-2027 TAX ROLL**

TYPE OF EXEMPTION	BENTON			MILO			JERUSALEM		
	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED
Village of Penn Yan	2	13,529	0.02%	60	16,134,756	3.53%	3	3,243,511	22.15%
Township	-	-	0.00%	1	340,732	0.07%	2	328,192	2.24%
County of Yates	-	-	0.00%	5	34,779,024	7.61%	-	-	0.00%
State of New York	-	-	0.00%	3	2,485,976	0.54%	-	-	0.00%
United States of America	-	-	0.00%	2	1,594,390	0.35%	-	-	0.00%
Aged	5	230,060	0.38%	30	1,582,911	0.35%	-	-	0.00%
Veterans	15	503,456	0.83%	176	5,995,013	1.31%	3	110,638	0.76%
Facilities Development Corp	-	-	0.00%	3	1,553,415	0.34%	-	-	0.00%
IDA	2	201,618	0.33%	29	41,098,171	8.99%	-	-	0.00%
Business Investment	2	108,103	0.18%	5	487,673	0.11%	-	-	0.00%
Veterans Organization	-	-	0.00%	1	517,683	0.11%	-	-	0.00%
Historical Society	-	-	0.00%	1	450,610	0.10%	-	-	0.00%
Historic Property	-	-	0.00%	1	85,366	0.02%	-	-	0.00%
Clergy	-	-	0.00%	2	269,512	0.06%	-	-	0.00%
Agricultural	1	88,774	0.15%	-	-	0.00%	1	594,043	4.06%
Penn Yan Schools	-	-	0.00%	14	23,790,366	5.20%	-	-	0.00%
Churches (Religious)	1	1,129,559	1.87%	22	15,956,341	3.49%	-	-	0.00%
Charitable & Non Profit	-	-	0.00%	13	3,651,220	0.80%	-	-	0.00%
Health Care & Mental Health	8	23,326,742	38.62%	14	5,416,952	1.18%	-	-	0.00%
Telephone and Telegraph Equipment	-	-	0.00%	1	36,102	0.01%	-	-	0.00%
Enhanced Star	-	-	0.00%	-	-	0.00%	-	-	0.00%
Properties withdrawn from Foreclosure	-	-	0.00%	1	732	0.00%	-	-	0.00%
	36	25,601,841	42.38%	384	156,226,945	34.18%	9	4,276,384	29.21%

Equalized Total Assessed Value

60,405,790

457,134,252

14,640,938

Total Exempt Amount

186,105,170

Total Equalized Assessed Value

532,180,980

Total % of Value Exempted

34.97%

**VILLAGE OF PENN YAN
2026-2027 SCHEDULE OF SALARIES AND WAGES**

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2025-2026 SALARY	DEPT TOTAL
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	16,741
A1110	Village Justice	100%	27,756	
A1110	Part-Time Police Officer	100%	-	
A1110	Acting Justice	100%	10,000	
A1110	Court Clerk	100%	1,060	
A1110	Court Clerk	100%	11,028	
A1110	Court Clerk	100%	7,635	
A1110	Court Clerk	100%	1,060	58,539
A1210	Village Mayor	70%	3,385	3,385
A1325	Clerk-Treasurer	30%	31,471	
A1325	Deputy Clerk-Treasurer	25%	18,838	
A1325	Deputy Clerk	70%	38,870	
A1325	Deputy Clerk	40%	23,617	
A1325	Account Clerk-Typist	25%	14,421	127,216
A1420	Village Attorney	40%	17,487	17,487
A1620	Building Maintenance Mechanic	100%	57,451	57,451
A3120	Police Chief	100%	120,459	
A3120	Confidential Assistant to the Chief	100%	61,560	
A3120	Investigator	100%	112,798	
A3120	Sergeant	100%	107,213	
A3120	Sergeant	100%	123,905	
A3120	Sergeant	100%	83,920	
A3120	Sergeant	100%	121,283	
A3120	School Resource Officer	100%	99,817	
A3120	Officer	100%	116,391	
A3120	Officer	100%	104,956	
A3120	Officer	100%	104,427	
A3120	Officer	100%	100,369	
A3120	Officer	100%	101,500	
A3120	Officer	100%	115,457	
A3120	Officer	100%	86,796	

**VILLAGE OF PENN YAN
2026-2027 SCHEDULE OF SALARIES AND WAGES**

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2025-2026 SALARY	DEPT TOTAL
A3120	Part-Time Police Officers	100%	101,321	1,662,172
A3620	Code Enforcement Officer	100%	64,438	
A3620	PT Deputy Code Enforcement Officer	0%	-	
A3620	Senior Typist	100%	52,280	116,718
A4010	Health Officer	100%	3,000	3,000
A5010	Director of Public Works	25%	26,291	
A5010	Deputy Director of Public Works	25%	21,052	
A5010	Senior Typist	15%	8,720	56,063
A5110	DPW Supervisor	100%	86,157	
A5110	HEO	100%	76,076	
A5110	HEO	100%	67,349	
A5110	HEO	100%	66,325	
A5110	HEO	100%	66,644	
A5110	HEO Mechanic	100%	72,071	434,623
A7140	Director Parks and Facilities	100%	58,215	
A7140	Building Maintenance Mechanic	0%	-	
A7140	Parks (Lifeguards, Laborers, Playground Leaders)	100%	97,159	155,373
A7510	Historian	100%	1,200	1,200
A8010	ZBA Secretary	100%	2,884	2,884
A8015	Historic Preservation Secretary	100%	2,884	2,884
A8020	Planning Board Secretary	100%	2,884	2,884
A8810	Senior Building Maintenance Mechanic	100%	60,838	
A8810	Laborer(s)	100%	25,840	86,678