TOWN OF VESTAL – 2027 FINAL BUDGET

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Received
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Vestal Town Clerk

Budget Summary Sheet

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TOWN OF VESTAL - BUDGET SUMMARY
2027 Town of Vestal Final Budget
2027

	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCES & DEBT RESERVES	TAXES TO BE RAISED	TOTAL REVENUES & OTHER SOURCES
General Fund	18,622,059	11,766,786	416,045	$6,439,228	$18,622,059
Highway Fund	9,101,530	5,384,298	826,613	$2,890,619	$9,101,530
Emergency Squad	$985,000			$985,000	$985,000
Special District Funds:					
Consolidated Water District #1	4,828,268.71	3,972,597	528,822	$326,850	$4,828,269
Consolidated Sewer District #1	5,745,246.60	5,242,171	4,653	$498,423	$5,745,247
Central Light	$331,371	$0		$331,371	$331,371
Drainage Districts	$98,044	$0		$98,044	$98,044
Internal Service Fund:					
Health Insurance (net of interfund trans.)	$1,376,855	988,129	$388,727	$0	$1,376,855
TOTALS	$41,088,375	$27,353,980	$2,164,860	$11,569,535	$41,088,375

2027 Tax Levy Limit	=	$11,570,018	
Difference		(483)	Under the cap

2027 TOWN TAX RATE - Final Budget		
GENERAL FUND	$	2.3663
HIGHWAY FUND	$	1.0623
Total	$	3.4286
Emergency Squad	$	0.3668
TOTAL	$	3.7954

FUND BALANCE PROJECTION FOR 2027
Final Budget

	GENERAL FUND	HIGHWAY FUND	WATER DISTRICT	SEWER DISTRICT	CENTRAL LIGHT**	Health Care
UNRESTRICTED FUND BALANCE @ 12/31/2025 (including prepaids & encumbrances)	6,338,058	2,612,015	$2,182,548	$4,364,966	$66,171	$2,869,865
+PROJECTED REVENUES FOR 2026 (WITHOUT RESERVE REV & APPROP. FUND BALANCE)	17,377,278	7,278,613	$4,487,629	$6,134,248	$235,743	$5,618,759
-PROJECTED EXPENDITURES FOR 2026 (WITHOUT RESERVE EXP)	$17,880,275	$7,127,322	$4,111,828	$6,146,506	$200,000	$5,309,786
=ESTIMATED FUND BALANCE @ 12/31/2026	$5,835,061	$2,763,306	$2,558,349	$4,352,707	$101,914	$3,178,838
- APPROPRIATED IN 2027 OPERATING BUDGET	$351,729	$652,905	$386,699	$4,653		$388,727
=EST. UNRESERVED UNAPPROPRIATED FUND BALANCE AT 12/31/26	$5,483,333	$2,110,401	$2,171,650	$4,348,055	$101,914	$2,790,111
AS % OF 2027 FINAL BUDGET APPROPRIATIONS	29.45%	23.19%	44.98%	75.68%	30.76%	46.55%

TOWN OF VESTAL - TAX RATE WORKSHEET
2027 Final Budget

FUND	2026 Taxes Raised	2026 Rates @ Full Value	2026 Adopted Budget	2027 Final Budget Appropriations	Non-RPT Rev. Excluding Approp FB	Appropriated Fund Balance & Reserves	Real Property Taxes to be Raised	2027 Projected Tax Rates	% Change 2026 Tax Rate to 2027 Final	Increase per $1,000 of Assessment	DIFFERENCE FOR BALANCED BUDGET
General Fund	$6,337,795	$2.34	$17,780,670	$18,622,059	$11,766,786	$416,045	$6,439,228	$2.366342	1.03%	$0.0240	$0
EMS	$985,000	$0.37	$985,000	$985,000	$0	$0	$985,000	$0.3668	-1.66%	-$0.0062	$0
Highway Fund	$2,858,766	$1.06	$7,787,391	$9,101,530	$5,384,298	$826,613	$2,890,619	$1.0623	0.54%	$0.0057	$0
TOTALS	$10,181,561	$3.7718	$26,553,061	$28,708,589	$17,151,084	$1,242,658	$10,314,847	$3.7954	0.62%	$0.0236	$0
				% Increase in Spending 8.1%			% Change in Levy 1.3%				

Tax Change for Home with $100,000 AV
$2.36

Updated 9-22-2026 Assessed Value 2026 for 2027 Levy = $2,721,174,166

2027 Town of Vestal Final Budget

DEPARTMENT REFERENCE

GENERAL FUND:

A1010	COUNCILPEOPLE
A1110	TOWN JUSTICES
A1220	TOWN SUPERVISOR
A1310	DIRECTOR OF FINANCE
A1315	TOWN COMPTROLLER
A1320	AUDITOR
A1330	TAX COLLECTOR
A1355	ASSESSOR
A1410	TOWN CLERK
A1420	ATTORNEY
A1430	HUMAN RESOURCES
A1440	ENGINEER
A1450	ELECTIONS
A1460	RECORDS MANAGEMENT
A1620	BUILDING & GENERAL TOWN EXPENSE
A1670	CENTRAL MAILING
A1680	CENTRAL DATA PROCESSING
A1910	UNALLOCATED INSURANCE
A1920	ASSOCIATION DUES
A1930	JUDGMENT & CLAIMS
A1940	LAND ACQUISITION
A1950	TAXES & ASSESSMENTS/TOWN PROPERTY
A1964	REFUND OF REAL PROPERTY TAX
A1990	CONTINGENT ACCOUNT
A2989	DARE EDUCATION EXPENSE
A3020	PUBLIC SAFETY COMMUNICATIONS SYSTEM
A3120	POLICE & CONSTABLES
A3310	TRAFFIC CONTROL
A3510	CONTROL OF ANIMALS - DCO
A3620	SAFETY INSPECTION
A4020	REGISTRAR OF VITAL STATISTICS
A5010	SUPT. OF HIGHWAYS - TRANSPORTATION
A5132	HIGHWAY GARAGE
A5182	STREET LIGHTING
A6772	SENIOR CITIZENS PROGRAM
A7140	PARKS - PLAYGROUND & REC. CENTERS
A7180	SWIMMING POOL OPERATION
A7310	RECREATION - YOUTH PROGRAMS
A7450	MUSEUM
A7510	HISTORIAN
A7550	CELEBRATIONS
A8010	ZONING
A8020	PLANNING
A8730	CONSERVATION ADVISORY COMMISSION
A8810	CEMETERIES
A9000	EMPLOYEES BENEFITS
A9620	PLANNED ADDITION, INSURANCE RES.
A9700	DEBT SERVICE
A9900	INTERFUND TRANSFERS

HIGHWAY FUND:

D1964	REFUND OF REAL PROPERTY TAX
D5110	HIGHWAY GENERAL REPAIRS
D5112	HIGHWAY IMPROVEMENTS
D5120	HIGHWAY BRIDGE
D5130	HIGHWAY MACHINERY
D5140	HIGHWAY WEEDS & BRUSH
D5142	HIGHWAY SNOW & ICE
D9000	EMPLOYEE BENEFITS
D9700	DEBT SERVICE
D9900	INTERFUND TRANSFERS

CONSOL. WATER DIST. #1

W1964	REFUND OF REAL PROPERTY TAX
W8310	ADMINISTRATION
W8320	SOURCE OF SUP.,POW., & PUMP
W8330	PURIFICATION
W8340	TRANSMISSION & DISTRIBUTION
W9000	EMPLOYEE BENEFITS
W9700	DEBT SERVICE
W9900	INTERFUND TRANSFERS

CONSOL. SEWER DIST. #1

S1964	REFUND OF REAL PROPERTY TAX
S8110	ADMINISTRATION
S8120	SEWAGE COLLECTION SYSTEMS
S8130	OUTSIDE SEWER COLLECTION
S9700	DEBT SERVICE

CENTRAL LIGHT DISTRICT

B1964	REFUND OF REAL PROPERTY TAX
B5182	CENTRAL LIGHT DISTRICT

01SD -18SD DRAINAGE DISTRICTS #1 - #18

MS- SELF INSURANCE FUND

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 General Fund		**81,427.50**	**(958,168.81)**	**188,002.50**	**(169,238.87)**	**(0.00)**			
A1001 Real Property Taxes		**(6,337,794.84)**	**(6,149,204.95)**	**(6,337,794.84)**	**(6,334,576.61)**	**(6,439,227.93)**	**2%**	**101,433.09**	
010 .1001.1001 .	Real Property Taxes	(6,337,794.84)	(6,149,204.95)	(6,337,794.84)	(6,334,576.61)	(6,439,227.93)	2%	101,433.09	Revenue - Property taxes - residential and commercial. (Under the tax cap.)
Total		(6,337,794.84)	(6,149,204.95)	(6,337,794.84)	(6,334,576.61)	(6,439,227.93)	2%	101,433.09	
A1010 Councilmen		**51,358.00**	**42,487.15**	**51,358.00**	**38,097.48**	**53,044.00**	**3%**	**1,686.00**	
010 .1010.1010 .	Salaries	51,208.00	42,402.15	51,208.00	37,420.88	52,744.00	3%	1,536.00	1- COUNCILPERSON at 13,186.00 1- COUNCILPERSON at 13,186.00 1- COUNCILPERSON at 13,186.00 1- COUNCILPERSON at 13,186.00
010 .1010.4030 .	Education & Travel	150.00	85.00	150.00	676.60	300.00	100%	150.00	Meetings - Association of Towns.
Total		51,358.00	42,487.15	51,358.00	38,097.48	53,044.00	3%	1,686.00	
A1011 Approp. Fund Balance		**(865,652.10)**	**0.00**	**(865,652.10)**	**0.00**	**(351,728.78)**	**-59%**	**(513,923.32)**	
010 .1011.1011 .	Approp. Fund Balance	(865,652.10)	0.00	(865,652.10)	0.00	(351,728.78)	-59%	(513,923.32)	Fund Balance (reserve funds) used to reduce tax levy.
Total		(865,652.10)	0.00	(865,652.10)	0.00	(351,728.78)	-59%	(513,923.32)	
A1012 Approp. Reserve Balance		**(48,844.36)**	**0.00**	**(48,844.36)**	**0.00**	**(64,316.22)**	**32%**	**15,471.86**	
010 .1012.1012R .	Approp. Fund Balance- Reserve	(48,844.36)	0.00	(48,844.36)	0.00	(64,316.22)	32%	15,471.86	Payment from Fund Balance. Money that was reserved specifically for the project(s).
Total		(48,844.36)	0.00	(48,844.36)	0.00	(64,316.22)	32%	15,471.86	
A1081 In Lieu of Real Prop. Tax		**(180,849.21)**	**(196,679.49)**	**(180,849.21)**	**(183,947.70)**	**(195,725.36)**	**8%**	**14,876.15**	
010 .1081.1081 .	In Lieu of Real Prop. Taxes	(180,849.21)	(196,679.49)	(180,849.21)	(183,947.70)	(195,725.36)	8%	14,876.15	PILOT program tax revenue PILOTS are agreements that establish scheduled tax payments for projects, normally at a reduced amount.
Total		(180,849.21)	(196,679.49)	(180,849.21)	(183,947.70)	(195,725.36)	8%	14,876.15	
A1090 Int. & Pen. on Taxes		**(25,000.00)**	**(38,625.50)**	**(25,000.00)**	**(35,116.07)**	**(25,000.00)**	**0%**	**0.00**	
010 .1090.1090 .	Int. & Pen. on Taxes	(25,000.00)	(38,625.50)	(25,000.00)	(35,116.07)	(25,000.00)	0%	0.00	Tax Fees & Interest collected.
Total		(25,000.00)	(38,625.50)	(25,000.00)	(35,116.07)	(25,000.00)	0%	0.00	
A1110 Town Justices		**275,802.89**	**214,897.38**	**391,302.89**	**228,254.57**	**326,274.21**	**-17%**	**(65,028.68)**	
010 .1110.1010 .	Salaries	236,388.88	206,307.19	236,388.88	155,317.92	218,884.40	-7%	(17,504.48)	1- Justice at $43,709 1- Justice at $43,709 1-Clerk to Justice at $66,960 1- Clerk to Justice at $64,506
010 .1110.1030 .	Part-Time Bailiff	18,720.00	0.00	18,720.00	7,702.50	25,708.80	37%	6,988.80	Part-Time Bailiff $25,708
010 .1110.1033 .	Overtime	0.00	1,859.47	0.00	1,750.94	2,000.00		2,000.00	Overtime for Clerk to Justice
010 .1110.1060 .	Taxable Fringe Benefits	1,600.00	2,717.22	1,600.00	2,650.00	3,000.00	88%	1,400.00	Health and Fitness Program (gym membership) & health insurance buy-out.
010 .1110.2210 .	Office Furniture/Equipment	800.00	0.00	800.00	175.00	800.00	0%	0.00	Office Furniture/Equipment

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .1110.4000 .	Contr. & Prof. Services	4,800.00	216.93	4,800.00	3,312.36	1,500.00	-69%	(3,300.00)	Cost of shredding documents and Court Stenographer (if needed), for jury trial(s).
010 .1110.4010 .	Office Exp. & Supplies	8,920.00	2,679.69	8,920.00	9,118.24	3,500.00	-61%	(5,420.00)	Office supplies - ink, toner, folders, pens, stamps, etc.
010 .1110.4030 .	Education & Travel	1,000.00	190.00	1,000.00	431.90	1,000.00	0%	0.00	Clerks - professional conferences, Justices -Association of Towns conference
010 .1110.4060 .	Operating Exp. & Supplies	1,103.01	0.00	1,103.01	1,031.30	1,203.01	9%	100.00	Internet + Insurance
010 .1110.4252 .	Rent Expense	0.00	0.00	115,500.00	44,000.00	66,000.00	-43%	(49,500.00)	Rent expense for Town Court
010 .1110.4308 .	Printer Contract w/Supplies	1,200.00	926.88	1,200.00	1,112.66	1,200.00	0%	0.00	Printer Contract w/Supplies
010 .1110.4440 .	Machine Maint. & Leases	621.00	0.00	621.00	629.55	828.00	33%	207.00	Machine Maint. & Leases
010 .1110.4490 .	Books Periodicals Dues & Sub.	650.00	0.00	650.00	550.00	650.00	0%	0.00	Professional association dues - NYS Magistrate Association, Broome Clerk's Association.
Total		275,802.89	214,897.38	391,302.89	228,254.57	326,274.21	-17%	(65,028.68)	
A1116 Tax on Adult-Use Cannabis		**(250,000.00)**	**(289,323.62)**	**(250,000.00)**	**(190,092.69)**	**(250,000.00)**	**0%**	**0.00**	
010 .1116.1116 .	Tax on Adult-Use Cannabis	(250,000.00)	(289,323.62)	(250,000.00)	(190,092.69)	(250,000.00)	0%	0.00	Tax revenue from sale of cannabis.
Total		(250,000.00)	(289,323.62)	(250,000.00)	(190,092.69)	(250,000.00)	0%	0.00	
A1120 Non-Prop Tax-Sales		**(7,750,132.00)**	**(7,901,800.13)**	**(7,750,132.00)**	**(3,923,945.50)**	**(7,982,635.96)**	**3%**	**232,503.96**	
010 .1120.1120 .	Non-Prop Taxes - Sales	(7,750,132.00)	(7,901,800.13)	(7,750,132.00)	(3,923,945.50)	(7,982,635.96)	3%	232,503.96	Revenue from sales tax.
Total		(7,750,132.00)	(7,901,800.13)	(7,750,132.00)	(3,923,945.50)	(7,982,635.96)	3%	232,503.96	
A1170 Franchise Fees		**(230,000.00)**	**(246,855.27)**	**(230,000.00)**	**(111,510.45)**	**(240,000.00)**	**4%**	**10,000.00**	
010 .1170.1170 .	Franchise Fees	(230,000.00)	(246,855.27)	(230,000.00)	(111,510.45)	(240,000.00)	4%	10,000.00	Revenue from tax on cable companies.
Total		(230,000.00)	(246,855.27)	(230,000.00)	(111,510.45)	(240,000.00)	4%	10,000.00	
A1220 Town Supervisor		**112,243.00**	**111,784.29**	**112,243.00**	**82,009.91**	**115,561.50**	**3%**	**3,318.50**	
010 .1220.1010 .	Salaries	111,043.00	110,420.80	111,043.00	81,147.04	114,361.50	3%	3,318.50	1/2 the salary of the Secretary to the Supervisor. at $36,628 1- Supervisor at 77,733
010 .1220.1060 .	Taxable Fringe Benefits	200.00	200.00	200.00	0.00	200.00	0%	0.00	1/2 the Secretary to Supervisor Health and Wellness program (gym membership)
010 .1220.4010 .	Office Supplies & Oper.Expense	500.00	672.38	500.00	575.76	500.00	0%	0.00	Printer cartridges, toner, pens, etc.
010 .1220.4051 .	Cellular Telephone Expense	500.00	441.11	500.00	287.11	500.00	0%	0.00	Cell phone service
Total		112,243.00	111,784.29	112,243.00	82,009.91	115,561.50	3%	3,318.50	
A1232 Tax Collector Fees		**(660.00)**	**(684.60)**	**(660.00)**	**0.00**	**(660.00)**	**0%**	**0.00**	
010 .1232.1232 .	Tax Collector Fees	(660.00)	(684.60)	(660.00)	0.00	(660.00)	0%	0.00	Revenue - $1 handling fee for late notifications for overdue tax bills.
Total		(660.00)	(684.60)	(660.00)	0.00	(660.00)	0%	0.00	
A1240 Comptrollers Fees		**(120.00)**	**(460.00)**	**(120.00)**	**(170.00)**	**(120.00)**	**0%**	**0.00**	
010 .1240.1240 .	Comptrollers Fees	(120.00)	(460.00)	(120.00)	(170.00)	(120.00)	0%	0.00	Revenue - fees for services rendered.
Total		(120.00)	(460.00)	(120.00)	(170.00)	(120.00)	0%	0.00	
A1255 Clerks Fees		**(16,000.00)**	**(20,165.55)**	**(16,000.00)**	**(13,904.35)**	**(16,000.00)**	**0%**	**0.00**	

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .1255.1255 .	Town Clerk Fees	(16,000.00)	(20,165.55)	(16,000.00)	(13,904.35)	(16,000.00)	0%	0.00	Town Clerk Fees - Dog licenses, hunting licenses, marriage licenses, certified copies, peddler's permits, games of chance permits, etc.
Total		(16,000.00)	(20,165.55)	(16,000.00)	(13,904.35)	(16,000.00)	0%	0.00	
A1310 Director of Finance		**139,336.90**	**148,942.88**	**139,336.90**	**77,042.76**	**148,599.00**	**7%**	**9,262.10**	
010 .1310.1010 .	Salaries	55,827.90	92,164.54	55,827.90	40,842.15	59,865.00	7%	4,037.10	1 - Senior Account Clerk at 59,865
010 .1310.1030 .	PT Labor	29,219.00	6,728.86	29,219.00	4,196.25	29,219.00	0%	0.00	Part-time clerical help at $22,757
010 .1310.1060 .	Taxable Fringe Benefits	400.00	400.00	400.00	400.00	400.00	0%	0.00	Senior Account Clerk health and fitness program (gym membership).
010 .1310.2210 .	Office Furniture/Equipment	400.00	0.00	400.00	208.98	200.00	-50%	(200.00)	Office Furniture/Equipment
010 .1310.4000 .	Professional Services	42,910.00	45,238.47	42,910.00	28,439.18	47,000.00	10%	4,090.00	Payroll System - 42,000, 1099 processing - 3,000, governmental reporting software - $2,000.
010 .1310.4010 .	Office Exp. & Supplies	1,300.00	491.90	1,300.00	557.88	400.00	-69%	(900.00)	Office supplies - Pens, folders, labels, etc.
010 .1310.4030 .	Education & Travel	4,200.00	1,523.40	4,200.00	1,075.26	6,200.00	48%	2,000.00	NYGFOA Conference - Comptroller & Deputy Comptroller PERMA Conference - Senior Account Clerk
010 .1310.4060 .	Operating Exp. & Supplies	2,200.00	1,489.50	2,200.00	156.69	2,310.00	5%	110.00	Check stock (paper for checks), envelopes, 1099 forms.
010 .1310.4308 .	Printer Contract w/Supplies	2,500.00	422.81	2,500.00	1,071.37	2,625.00	5%	125.00	Color printer toner, check printer toner, B&W printer toner.
010 .1310.4490 .	Books Periodicals Dues & Sub.	380.00	190.00	380.00	95.00	380.00	0%	0.00	Comptroller and Deputy Comptroller - 2 NYGFOA Memberships
Total		139,336.90	148,942.88	139,336.90	77,042.76	148,599.00	7%	9,262.10	
A1315 Town Comptroller		**180,703.00**	**169,641.42**	**180,703.00**	**131,364.39**	**186,951.00**	**3%**	**6,248.00**	
010 .1315.1010 .	Salaries	179,903.00	169,390.78	179,903.00	130,964.27	186,151.00	3%	6,248.00	1 - Town Comptroller at $111,395 1 - Deputy Comptroller at $74,756
010 .1315.1060 .	Taxable Fringe Benefits	800.00	250.64	800.00	400.12	800.00	0%	0.00	Comptroller and Deputy Comptroller- 2 Health and Fitness programs (gym memberships).
Total		180,703.00	169,641.42	180,703.00	131,364.39	186,951.00	3%	6,248.00	
A1320 Auditor		**50,000.00**	**50,902.50**	**50,000.00**	**47,500.00**	**61,950.00**	**24%**	**11,950.00**	
010 .1320.4000 .	Auditor	50,000.00	50,902.50	50,000.00	47,500.00	61,950.00	24%	11,950.00	2026 Audit $40,700 Single Audit $4,125 NYS DOT Audit $4,125 Capital Projects close out audits: $10,000 GASB 73 $1,500 Justice Department Audit: $1,500
Total		50,000.00	50,902.50	50,000.00	47,500.00	61,950.00	24%	11,950.00	

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
A1330 Tax Collections		**22,494.00**	**19,856.41**	**22,494.00**	**7,300.07**	**22,794.00**	**1%**	**300.00**	
010 .1330.1010 .	Salary (Stipends)	8,343.00	7,547.28	8,343.00	5,712.12	8,343.00	0%	0.00	Town Clerk stipend for tax collection - $7,343 Town Clerk stipend for tax collection - $1,000
010 .1330.1030 .	Part-Time Labor	7,751.00	7,060.00	7,751.00	0.00	7,751.00	0%	0.00	Part-time clerk for tax collection - 7,751
010 .1330.4010 .	Office Supplies & Oper.Expense	1,000.00	1,252.75	1,000.00	1,567.95	1,300.00	30%	300.00	Paper, envelopes
010 .1330.4030 .	Education & Travel	800.00	1,696.38	800.00	20.00	800.00	0%	0.00	Dues - NYSATRC Dues - Clerk's Association
010 .1330.4441 .	Software Maintenance	4,600.00	2,300.00	4,600.00	0.00	4,600.00	0%	0.00	Tax collection software for two tax collections (Town and School District).
Total		22,494.00	19,856.41	22,494.00	7,300.07	22,794.00	1%	300.00	
A1355 Assessor		**252,265.37**	**219,132.57**	**252,265.37**	**109,096.16**	**177,103.73**	**-30%**	**(75,161.64)**	
010 .1355.1010 .	Salaries	221,640.04	192,551.36	221,640.04	80,496.50	133,476.40	-40%	(88,163.64)	1 - Assessor at $87,550 1 - Senior Clerk at $45,926
010 .1355.1030 .	Part-Time Labor	19,975.33	17,672.48	19,975.33	26,970.47	20,560.33	3%	585.00	Part-time Clerk
010 .1355.1060 .	Taxable Fringe Benefits	400.00	0.00	400.00	0.00	400.00	0%	0.00	Health and Fitness (gym membership).
010 .1355.2210 .	Office Furniture/Equipment	0.00	0.00	0.00	0.00	300.00		300.00	Office Furniture/Equipment
010 .1355.2220 .	Computer Hardware	0.00	0.00	0.00	0.00	200.00		200.00	Computer Hardware
010 .1355.4000 .	Contr. & Prof. Services	2,800.00	1,890.00	2,800.00	0.00	2,800.00	0%	0.00	Mailings to residents.
010 .1355.4010 .	Office Supplies & Oper.Expense	1,000.00	1,527.66	1,000.00	238.95	1,200.00	20%	200.00	Paper, card stock, calculator, card stock, etc.
010 .1355.4030 .	Education & Travel	1,200.00	0.00	1,200.00	0.00	1,500.00	25%	300.00	Conferences, training.
010 .1355.4040 .	Vehicle Maintenance	750.00	0.00	750.00	0.00	750.00	0%	0.00	Regular maintenance on vehicle.
010 .1355.4190 .	Gasoline	300.00	413.90	300.00	225.90	350.00	17%	50.00	For vehicles to do site visits/physical surveys.
010 .1355.4440 .	Machine Maint. & Leases	1,000.00	613.82	1,000.00	332.55	1,000.00	0%	0.00	Copier lease.
010 .1355.4441 .	Software Maintenance	2,700.00	3,735.00	2,700.00	0.00	3,000.00	11%	300.00	Software for assessor and software to draw building layouts/specifications.
010 .1355.4490 .	Books Periodicals Dues & Sub.	500.00	720.00	500.00	20.00	500.00	0%	0.00	Dues - NYS Assessors Association, Broome County Assessors Association.
010 .1355.4499 .	Software	0.00	0.00	0.00	0.00	11,067.00		11,067.00	Software for assessor and software to draw building layouts/specifications.
Total		252,265.37	219,132.57	252,265.37	109,096.16	177,103.73	-30%	(75,161.64)	
A1410 Town Clerk		**170,561.32**	**165,004.37**	**170,561.32**	**125,199.33**	**157,616.80**	**-8%**	**(12,944.52)**	
010 .1410.1010 .	Salaries	134,056.32	129,314.52	134,056.32	97,022.60	121,858.60	-9%	(12,197.72)	1 - Town Clerk at $100,419 ($92,076 as Clerk, $1,000 for Vital Records, $7,343 for tax collection stipend) 1 - Deputy Town Clerk at $47,916 ($37,533 as Deputy Town Clerk, section, $9,383 as Records Management, plus $1,000 for tax collection stipend)
010 .1410.1030 .	Part-Time Labor	25,750.00	25,000.00	25,750.00	17,281.77	22,963.20	-11%	(2,786.80)	Part-time year-round, position at 22,297

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .1410.1060 .	Taxable Fringe Benefits	800.00	400.00	800.00	759.96	800.00	0%	0.00	Health program - Clerk and Deputy Clerk gym membership.
010 .1410.4010 .	Office Supplies & Oper.Expense	1,700.00	898.87	1,700.00	927.52	1,700.00	0%	0.00	Postcards, return labels,pens, Post-Its, etc.
010 .1410.4030 .	Education & Travel	1,200.00	653.97	1,200.00	678.52	1,200.00	0%	0.00	Conference and training.
010 .1410.4140 .	Legal Notice & Advertisin	3,000.00	4,321.19	3,000.00	4,735.43	5,000.00	67%	2,000.00	Mandated advertising for meeting, hearings, etc.
010 .1410.4308 .	Printer Contract w/Supplies	220.00	0.00	220.00	152.48	220.00	0%	0.00	Printer lease.
010 .1410.4440 .	Machine Maint. & Leases	400.00	315.27	400.00	408.15	400.00	0%	0.00	Copier lease.
010 .1410.4441 .	Software Maintenance	3,300.00	3,210.87	3,300.00	2,766.87	3,300.00	0%	0.00	Clerk's software.
010 .1410.4490 .	Books Periodicals Dues & Sub.	135.00	125.00	135.00	150.00	175.00	30%	40.00	Dues - NYS Town Clerk Association.
Total		170,561.32	165,004.37	170,561.32	125,199.33	157,616.80	-8%	(12,944.52)	
A1420 Town Attorney		**159,457.00**	**189,426.31**	**159,457.00**	**104,589.56**	**182,865.15**	**15%**	**23,408.15**	
010 .1420.1010 .	Salaries	100,857.00	98,504.09	100,857.00	73,702.44	103,869.50	3%	3,012.50	Town Attorney at $67,241 1/2 the salary of the Secretary to the Supervisor/Attorney at $36,628
010 .1420.1030 .	Extra Help & Part-Time Labor	0.00	0.00	0.00	0.00	20,395.65		20,395.65	
010 .1420.1060 .	Taxable Fringe Benefits	3,200.00	508.00	3,200.00	3,328.00	3,200.00	0%	0.00	Attorney - $3,000 health insurance buyout and $200 for 1/2 Secretary's gym membership.
010 .1420.4000 .	Contr. & Prof. Services	50,000.00	85,826.21	50,000.00	25,115.47	50,000.00	0%	0.00	Outside law firm fees
010 .1420.4010 .	Office Supplies & Oper.Expense	500.00	186.46	500.00	227.25	500.00	0%	0.00	Ink, Toner, Paper.
010 .1420.4030 .	Education & Travel	2,500.00	2,313.55	2,500.00	824.40	2,500.00	0%	0.00	Energy law seminar.
010 .1420.4490 .	Books Periodicals Dues & Sub.	2,400.00	2,088.00	2,400.00	1,392.00	2,400.00	0%	0.00	Legal software program.
Total		159,457.00	189,426.31	159,457.00	104,589.56	182,865.15	15%	23,408.15	
A1430 Human Resources		**36,927.00**	**34,279.61**	**36,927.00**	**26,928.96**	**37,782.00**	**2%**	**855.00**	
010 .1430.1010 .	Salaries	31,827.00	30,885.30	31,827.00	23,258.28	32,782.00	3%	955.00	Part-time Director of Human Resources at $32,782
010 .1430.4141 .	Advertising	5,000.00	3,331.81	5,000.00	3,670.68	5,000.00	0%	0.00	Advertising for job openings.
010 .1430.4490 .	Books & Periodicals	50.00	0.00	50.00	0.00	0.00	-100%	(50.00)	Required postings on the bulletin board.
Total		36,927.00	34,279.61	36,927.00	26,928.96	37,782.00	2%	855.00	
A1440 Town Engineer		**393,208.51**	**412,341.38**	**393,208.51**	**295,756.73**	**396,128.10**	**1%**	**2,919.59**	
010 .1440.1000 .	Wages - New Emp.& Increases	20,000.00	0.00	20,000.00	0.00	9,640.80	-52%	(10,359.20)	1 - Engineering interns at 9,640.80

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .1440.1010 .	Salaries	255,848.91	307,775.87	255,848.91	205,349.61	276,656.60	8%	20,807.69	Town Engineer at $172,105 Engineering Technician (Engineer 1) at $73,262 Office Manager (1/2 salary) at 27,788
010 .1440.1030 .	Part-Time Labor	72,529.60	65,437.10	72,529.60	54,395.68	65,239.20	-10%	(7,290.40)	Part-time Engineer at $63,991
010 .1440.4000 .	Contr. & Prof. Services	11,050.00	3,631.93	11,050.00	10,319.24	9,000.00	-19%	(2,050.00)	Prof. Servicesfor surveys or engineering design work as needed.
010 .1440.4010 .	Office Supplies & Oper.Expense	1,300.00	2,299.77	1,300.00	1,870.28	1,700.00	31%	400.00	Printer ink/toner, paper, business cards, etc.
010 .1440.4030 .	Education & Travel	1,500.00	628.00	1,500.00	1,515.08	1,575.00	5%	75.00	Conference, license accreditation fee reimbursement (one person).
010 .1440.4040 .	Vehicle Maintenance	1,500.00	1,521.40	1,500.00	117.95	1,575.00	5%	75.00	Regular maintenance.
010 .1440.4051 .	Cellular Telephone Expense	1,500.00	944.75	1,500.00	551.47	1,575.00	5%	75.00	
010 .1440.4180 .	Uniform & Clothing Allow.	450.00	144.59	450.00	47.80	450.00	0%	0.00	Work boots. Allowance per union contract
010 .1440.4190 .	Gasoline	1,800.00	2,394.93	1,800.00	2,772.07	2,750.00	53%	950.00	Increase to reflect current pricing of gas and usage
010 .1440.4252 .	Rent Expense	19,630.00	19,666.17	19,630.00	14,935.31	20,611.50	5%	981.50	Half of the rent for offices (shared with the Code Department).
010 .1440.4440 .	Machine Maint. & Leases	2,400.00	2,299.09	2,400.00	1,647.24	2,520.00	5%	120.00	Printer lease.
010 .1440.4441 .	Software Maintenance	2,400.00	2,158.28	2,400.00	1,712.40	2,520.00	5%	120.00	Engineering software.
010 .1440.4490 .	Books Periodicals Dues & Sub.	300.00	0.00	300.00	0.00	315.00	5%	15.00	1 - Reimbursement for license renewal.
Total		393,208.51	412,341.38	393,208.51	295,756.73	396,128.10	1%	2,919.59	
A1450 Elections		**71,791.00**	**71,791.00**	**71,791.00**	**0.00**	**71,791.00**	**0%**	**0.00**	
010 .1450.4000 .	Contr. & Prof. Services	71,791.00	71,791.00	71,791.00	0.00	71,791.00	0%	0.00	Required payment to the County for election cost.
Total		71,791.00	71,791.00	71,791.00	0.00	71,791.00	0%	0.00	
A1460 Records Management Expense		**12,015.58**	**11,325.09**	**12,015.58**	**8,784.72**	**10,433.40**	**-13%**	**(1,582.18)**	

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .1460.1010 .	Salaries	11,165.58	10,402.38	11,165.58	7,498.16	9,383.40	-16%	(1,782.18)	1 - Deputy Town Clerk at 9,383 (20% of salary)
010 .1460.4030 .	Education & Travel	600.00	592.10	600.00	1,080.40	800.00	33%	200.00	Records Management training.
010 .1460.4060 .	Operating Exp. & Supplies	250.00	330.61	250.00	206.16	250.00	0%	0.00	Cost of shredding of documents.
Total		12,015.58	11,325.09	12,015.58	8,784.72	10,433.40	-13%	(1,582.18)	
A1520 Police Fees		**(1,200.00)**	**(2,607.25)**	**(1,200.00)**	**(1,788.00)**	**(1,200.00)**	**0%**	**0.00**	
010 .1520.1520 .	Police Report Fees	(1,200.00)	(2,607.25)	(1,200.00)	(1,788.00)	(1,200.00)	0%	0.00	Revenue - Fees charged for reports.
Total		(1,200.00)	(2,607.25)	(1,200.00)	(1,788.00)	(1,200.00)	0%	0.00	
A1587 Misc Police Grants		**(9,493.57)**	**(14,996.83)**	**(9,493.57)**	**(5,980.53)**	**(9,493.57)**	**0%**	**0.00**	
010 .1587.1587 .	Misc Police Grants	(9,493.57)	(14,996.83)	(9,493.57)	(5,980.53)	(9,493.57)	0%	0.00	Grant money received.
Total		(9,493.57)	(14,996.83)	(9,493.57)	(5,980.53)	(9,493.57)	0%	0.00	
A1588 Broome County Grants		**(30,000.00)**	**(31,611.99)**	**(30,000.00)**	**(12,745.00)**	**(30,000.00)**	**0%**	**0.00**	
010 .1588.1588 .	Broome County Grants	(30,000.00)	(31,611.99)	(30,000.00)	(12,745.00)	(30,000.00)	0%	0.00	Funds received from the County - Police summer bike patrol grant, and training reimbursement.
Total		(30,000.00)	(31,611.99)	(30,000.00)	(12,745.00)	(30,000.00)	0%	0.00	
A1589 Br.Co. DWI Grant		**(15,000.00)**	**(18,810.28)**	**(15,000.00)**	**0.00**	**(15,000.00)**	**0%**	**0.00**	
010 .1589.1589 .	Br.Co. DWI Grant	(15,000.00)	(18,810.28)	(15,000.00)	0.00	(15,000.00)	0%	0.00	Funds received from the County - DWI Grant.
Total		(15,000.00)	(18,810.28)	(15,000.00)	0.00	(15,000.00)	0%	0.00	
A1592 Police SRO Charge		**(325,828.00)**	**(320,446.00)**	**(325,828.00)**	**(230,880.00)**	**(335,922.00)**	**3%**	**10,094.00**	
010 .1592.1592 .	Police SRO Charge	(325,828.00)	(320,446.00)	(325,828.00)	(230,880.00)	(335,922.00)	3%	10,094.00	Revenue from the School District to pay 1/2 of the salaries of the SROs.
Total		(325,828.00)	(320,446.00)	(325,828.00)	(230,880.00)	(335,922.00)	3%	10,094.00	
A1593 Vehicle Impound Fees		**(750.00)**	**(525.00)**	**(750.00)**	**(350.00)**	**(750.00)**	**0%**	**0.00**	
010 .1593.1593 .	Police Impound Fees	(750.00)	(525.00)	(750.00)	(350.00)	(750.00)	0%	0.00	Fees collected for impounded vehicles.
Total		(750.00)	(525.00)	(750.00)	(350.00)	(750.00)	0%	0.00	
A1620 Gen. Town & Bldg. Expense		**304,378.42**	**338,584.45**	**304,378.42**	**186,563.49**	**273,741.81**	**-10%**	**(30,636.61)**	
010 .1620.1010 .	Salaries	46,502.32	54,930.61	46,502.32	19,360.42	22,422.40	-52%	(24,079.92)	1 - Cleaner at $22,422
010 .1620.1030 .	Part-Time Labor	53,568.00	56,213.47	53,568.00	39,870.10	45,500.00	-15%	(8,068.00)	1- Maintenance Worker at $45,500

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .1620.4000 .	Contr. & Prof. Services	55,000.00	52,548.48	55,000.00	37,670.36	47,626.36	-13%	(7,373.64)	Fiscal advisors for bonding and town website
010 .1620.4010 .	Office Exp.& Supplies	2,500.00	5,094.99	2,500.00	697.45	2,625.00	5%	125.00	Paper, folders, toner, code system software, locksmith.
010 .1620.4040 .	Vehicle Maintenance	1,035.00	64.97	1,035.00	578.01	1,086.75	5%	51.75	Regular maintenance.
010 .1620.4050 .	Telephone & Radio Lines	2,780.00	3,780.12	2,780.00	3,235.57	3,892.00	40%	1,112.00	Telephone lines. (Updated to reflect historical costs)
010 .1620.4051 .	Cellular Telephone Expense	450.00	713.67	450.00	615.69	472.50	5%	22.50	Town cellphone.
010 .1620.4060 .	Operating Exp. & Supplies	8,843.42	8,329.00	8,843.42	6,261.25	8,227.80	-7%	(615.62)	Broome Tioga Stormwater Coalition yearly fee, answering service for off-hour emergencies, FCC license renewal, NYS Environmental Conservation yearly fee.
010 .1620.4080 .	Bldg./Grounds Maint.& Repairs	52,797.50	90,465.91	52,797.50	31,854.96	54,337.50	3%	1,540.00	All supplies for all maintenance work, garbage service fees.
010 .1620.4110 .	Electric Expense	40,520.90	35,744.93	40,520.90	25,784.84	54,618.25	35%	14,097.35	Updated to reflect new electrical contract. +52.8% Based on 2025 actuals.
010 .1620.4111 .	Heat Expense	18,684.30	17,760.17	18,684.30	13,442.12	19,618.25	5%	933.95	Updated to reflect new gas contract. Based on 2025 actuals.
010 .1620.4120 .	Water & Sewer	3,800.00	3,440.97	3,800.00	3,406.42	3,990.00	5%	190.00	Fee to Water Department.
010 .1620.4160 .	Updates to Code Book	4,000.00	6,220.20	4,000.00	2,162.70	4,200.00	5%	200.00	Software update fee for code changes.
010 .1620.4190 .	Gasoline	4,000.00	1,440.80	4,000.00	1,354.94	4,600.00	15%	600.00	Updated to reflect increase price of gasoline
010 .1620.4440 .	Machine Maint. & Leases	500.00	246.16	500.00	231.00	525.00	5%	25.00	Copier lease.
Total		304,378.42	338,584.45	304,378.42	186,563.49	273,741.81	-10%	(30,636.61)	
A1670 Central Mailing & Frt.		**37,500.00**	**32,564.75**	**37,500.00**	**21,278.74**	**37,500.00**	**0%**	**0.00**	
010 .1670.4020 .	Postage & Freight	34,500.00	29,445.61	34,500.00	19,825.99	34,500.00	0%	0.00	Postage meter use, package postage.
010 .1670.4440 .	Machine Maintenance/Postage	3,000.00	3,119.14	3,000.00	1,452.75	3,000.00	0%	0.00	Ink, labels, and machine maintenance.
Total		37,500.00	32,564.75	37,500.00	21,278.74	37,500.00	0%	0.00	

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
A1680 Central Data Processing		**381,422.96**	**229,607.83**	**381,422.96**	**238,983.81**	**348,254.40**	**-9%**	**(33,168.56)**	
010 .1680.1010 .	Salaries	94,712.00	93,314.03	94,712.00	67,170.22	97,793.00	3%	3,081.00	Network Specialist (IT) at $97,793
010 .1680.1060 .	Taxable Fringe Benefits	400.00	400.00	400.00	350.00	400.00	0%	0.00	Health and Fitness incentive - Gym membership.
010 .1680.4000 .	Contr. & Prof. Services	60,731.00	8,104.00	60,731.00	27,451.20	60,731.00	0%	0.00	IT supplemental services.
010 .1680.4010 .	Office Exp. & Supplies	400.00	113.46	400.00	0.00	400.00	0%	0.00	Regular office supplies.
010 .1680.4030 .	Education & Travel	800.00	0.00	800.00	250.00	800.00	0%	0.00	2 conferences.
010 .1680.4040 .	Vehicle Maintenance	500.00	253.01	500.00	0.00	500.00	0%	0.00	Regular vehicle maintenance.
010 .1680.4051 .	Cellular Telephone Expense	720.00	1,503.44	720.00	3,188.61	720.00	0%	0.00	
010 .1680.4060 .	Operating Exp. & Supplies	11,000.00	9,218.38	11,000.00	8,756.49	11,000.00	0%	0.00	Tools, wires, consumables, peripheral accessories, non-Warranty hardware replacements.
010 .1680.4064 .	Disaster Prevention	11,838.36	3,646.83	11,838.36	10,974.79	2,900.00	-76%	(8,938.36)	Backup/Distaster Recovery & Virtulization Appliance
010 .1680.4065 .	Internet Service	10,600.00	11,044.01	10,600.00	8,900.00	10,600.00	0%	0.00	Town internet connectivity.
010 .1680.4190 .	Gasoline	250.00	65.44	250.00	112.20	250.00	0%	0.00	
010 .1680.4308 .	Printer Contract w/Supplies	300.00	0.00	300.00	0.00	300.00	0%	0.00	Printer lease.
010 .1680.4441 .	Software Maintenance	189,171.60	75,336.37	189,171.60	111,830.30	161,860.40	-14%	(27,311.20)	Software maintenance and renewals: Server virtualization technology Email, Excel, PowerPoint, Word software Back-up and replication Unified endpoint management Domain renewal Certificates For website Server virtual machine back-up Domain name system management Print management End user security training and testing Password management Financial software system Support for financial software Email archiving Zoom Helpdesk software Off-site back-up storage Email filtering
Total		381,422.96	229,607.83	381,422.96	238,983.81	348,254.40	-9%	(33,168.56)	
A1910 Unallocated Insurance		**269,377.63**	**252,121.31**	**269,377.63**	**140,435.36**	**280,152.74**	**4%**	**10,775.11**	

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .1910.4070 .	Insurance	269,377.63	252,121.31	269,377.63	140,435.36	280,152.74	4%	10,775.11	Liability Insurance & new cyber Insurance.
Total		269,377.63	252,121.31	269,377.63	140,435.36	280,152.74	4%	10,775.11	
A1920 Association Dues		**2,500.00**	**2,470.00**	**2,500.00**	**2,425.00**	**2,500.00**	**0%**	**0.00**	
010 .1920.4460 .	Association Dues	2,500.00	2,470.00	2,500.00	2,425.00	2,500.00	0%	0.00	Dues - NYS Association of Towns, Upstate NY Association of Towns, Magistrates Association.
Total		2,500.00	2,470.00	2,500.00	2,425.00	2,500.00	0%	0.00	
A1950 Town Prop. Taxes		**5,000.00**	**4,078.10**	**5,000.00**	**4,493.72**	**5,000.00**	**0%**	**0.00**	
010 .1950.4060 .	Operating Exp. & Supplies	5,000.00	4,078.10	5,000.00	4,493.72	5,000.00	0%	0.00	Property taxes to Broome county for Town properties.
Total		5,000.00	4,078.10	5,000.00	4,493.72	5,000.00	0%	0.00	
A1990 Contingent Account		**23,416.50**	**0.00**	**23,416.50**	**0.00**	**25,000.00**	**7%**	**1,583.50**	
010 .1990.4322 .	Contingent Account	23,416.50	0.00	23,416.50	0.00	25,000.00	7%	1,583.50	Money available for emergencies/unexpected costs.
Total		23,416.50	0.00	23,416.50	0.00	25,000.00	7%	1,583.50	
A2001 Pool Passes		**(4,000.00)**	**(4,045.00)**	**(4,000.00)**	**(2,430.00)**	**(3,000.00)**	**-25%**	**(1,000.00)**	
010 .2001.2001 .	Pool Passes	(4,000.00)	(4,045.00)	(4,000.00)	(2,430.00)	(3,000.00)	-25%	(1,000.00)	Revenue from seasonal pool passes.
Total		(4,000.00)	(4,045.00)	(4,000.00)	(2,430.00)	(3,000.00)	-25%	(1,000.00)	
A2002 Soccer Camp Income		**(6,100.00)**	**(5,410.00)**	**(6,100.00)**	**(4,925.00)**	**(6,100.00)**	**0%**	**0.00**	
010 .2002.2002 .	Soccer Camp Registrations	(6,100.00)	(5,410.00)	(6,100.00)	(4,925.00)	(6,100.00)	0%	0.00	Revenue from fees for classes.
Total		(6,100.00)	(5,410.00)	(6,100.00)	(4,925.00)	(6,100.00)	0%	0.00	
A2003 Lacrosse Camp Income		**(4,775.00)**	**(4,415.00)**	**(4,775.00)**	**(3,690.00)**	**(4,775.00)**	**0%**	**0.00**	
010 .2003.2003 .	Lacrosse Camp Registra.	(4,775.00)	(4,415.00)	(4,775.00)	(3,690.00)	(4,775.00)	0%	0.00	Revenue from fees for classes.
Total		(4,775.00)	(4,415.00)	(4,775.00)	(3,690.00)	(4,775.00)	0%	0.00	
A2004 Basketball Camp Income		**(4,650.00)**	**(3,865.00)**	**(4,650.00)**	**(4,765.00)**	**(4,650.00)**	**0%**	**0.00**	
010 .2004.2004 .	Basketball Camp Registra.	(4,650.00)	(3,865.00)	(4,650.00)	(4,765.00)	(4,650.00)	0%	0.00	Revenue from fees for classes.
Total		(4,650.00)	(3,865.00)	(4,650.00)	(4,765.00)	(4,650.00)	0%	0.00	
A2005 Girls Basketball Regis.		**(3,100.00)**	**(2,845.00)**	**(3,100.00)**	**(2,085.00)**	**(3,100.00)**	**0%**	**0.00**	
010 .2005.2005 .	Girls Basketball Regis.	(3,100.00)	(2,845.00)	(3,100.00)	(2,085.00)	(3,100.00)	0%	0.00	Revenue from fees for classes.
Total		(3,100.00)	(2,845.00)	(3,100.00)	(2,085.00)	(3,100.00)	0%	0.00	
A2006 Field Hockey League Income		**(2,250.00)**	**(2,215.00)**	**(2,250.00)**	**(2,560.00)**	**(2,250.00)**	**0%**	**0.00**	
010 .2006.2006 .	Field Hockey League Regist.	(2,250.00)	(2,215.00)	(2,250.00)	(2,560.00)	(2,250.00)	0%	0.00	Revenue from fees for classes.
Total		(2,250.00)	(2,215.00)	(2,250.00)	(2,560.00)	(2,250.00)	0%	0.00	
A2007 Baseball Camp Income		**(3,000.00)**	**(2,850.00)**	**(3,000.00)**	**(2,455.00)**	**(3,000.00)**	**0%**	**0.00**	
010 .2007.2007 .	Baseball Camp Income	(3,000.00)	(2,850.00)	(3,000.00)	(2,455.00)	(3,000.00)	0%	0.00	Revenue from fees for classes.
Total		(3,000.00)	(2,850.00)	(3,000.00)	(2,455.00)	(3,000.00)	0%	0.00	
A2008 Vestal Instr. BB League		**(7,750.00)**	**(6,960.00)**	**(7,750.00)**	**(3,010.00)**	**(7,750.00)**	**0%**	**0.00**	
010 .2008.2008 .	Vestal Instr.BB Leag.Fee	(7,750.00)	(6,960.00)	(7,750.00)	(3,010.00)	(7,750.00)	0%	0.00	Revenue from fees for classes.
Total		(7,750.00)	(6,960.00)	(7,750.00)	(3,010.00)	(7,750.00)	0%	0.00	

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
A2009 Girl's Advanced Soccer		**(2,300.00)**	**(1,815.00)**	**(2,300.00)**	**(2,140.00)**	**(2,300.00)**	**0%**	**0.00**	
010 .2009.2009 .	Girl's Advanced Soccer	(2,300.00)	(1,815.00)	(2,300.00)	(2,140.00)	(2,300.00)	0%	0.00	Revenue from fees for classes.
Total		(2,300.00)	(1,815.00)	(2,300.00)	(2,140.00)	(2,300.00)	0%	0.00	
A2011 Picnic Permits		**(16,000.00)**	**(15,140.00)**	**(16,000.00)**	**(15,650.00)**	**(16,000.00)**	**0%**	**0.00**	
010 .2011.2011 .	Picnic Permits	(16,000.00)	(15,140.00)	(16,000.00)	(15,650.00)	(16,000.00)	0%	0.00	Revenue from fees for classes.
Total		(16,000.00)	(15,140.00)	(16,000.00)	(15,650.00)	(16,000.00)	0%	0.00	
A2012 Concession Inc.Field Days		**(400.00)**	**(310.00)**	**(400.00)**	**(212.00)**	**(400.00)**	**0%**	**0.00**	
010 .2012.2012 .	Concession Inc. Field Day	(400.00)	(310.00)	(400.00)	(212.00)	(400.00)	0%	0.00	Revenue from concession contract.
Total		(400.00)	(310.00)	(400.00)	(212.00)	(400.00)	0%	0.00	
A2013 Girls Lacrosse Camp		**(2,200.00)**	**(2,110.00)**	**(2,200.00)**	**(2,360.00)**	**(2,200.00)**	**0%**	**0.00**	
010 .2013.2013 .	Girls Lacrosse Camp	(2,200.00)	(2,110.00)	(2,200.00)	(2,360.00)	(2,200.00)	0%	0.00	Revenue from fees for classes.
Total		(2,200.00)	(2,110.00)	(2,200.00)	(2,360.00)	(2,200.00)	0%	0.00	
A2014 Softball Camp		**(3,000.00)**	**(2,500.00)**	**(3,000.00)**	**(3,270.00)**	**(3,000.00)**	**0%**	**0.00**	
010 .2014.2014 .	Softball Camp	(3,000.00)	(2,500.00)	(3,000.00)	(3,270.00)	(3,000.00)	0%	0.00	Revenue from fees for classes.
Total		(3,000.00)	(2,500.00)	(3,000.00)	(3,270.00)	(3,000.00)	0%	0.00	
A2015 Field Hockey Camp Income		**(3,000.00)**	**(2,830.00)**	**(3,000.00)**	**(2,920.00)**	**(3,000.00)**	**0%**	**0.00**	
010 .2015.2015 .	Field Hockey Camp Income	(3,000.00)	(2,830.00)	(3,000.00)	(2,920.00)	(3,000.00)	0%	0.00	Revenue from fees for classes.
Total		(3,000.00)	(2,830.00)	(3,000.00)	(2,920.00)	(3,000.00)	0%	0.00	
A2019 Swim Lessons		**(48,000.00)**	**(42,290.00)**	**(48,000.00)**	**(54,480.00)**	**(52,000.00)**	**8%**	**4,000.00**	
010 .2019.2019 .	Swim Lessons	(48,000.00)	(42,290.00)	(48,000.00)	(54,480.00)	(52,000.00)	8%	4,000.00	Revenue from fees for classes.
Total		(48,000.00)	(42,290.00)	(48,000.00)	(54,480.00)	(52,000.00)	8%	4,000.00	
A2021 Tennis Camp		**(10,600.00)**	**(9,325.00)**	**(10,600.00)**	**(7,910.00)**	**(10,000.00)**	**-6%**	**(600.00)**	
010 .2021.2021 .	Tennis Camp	(10,600.00)	(9,325.00)	(10,600.00)	(7,910.00)	(10,000.00)	-6%	(600.00)	Revenue from fees for classes.
Total		(10,600.00)	(9,325.00)	(10,600.00)	(7,910.00)	(10,000.00)	-6%	(600.00)	
A2022 T Ball League		**(5,400.00)**	**(4,520.00)**	**(5,400.00)**	**(5,845.00)**	**(5,500.00)**	**2%**	**100.00**	
010 .2022.2022 .	T Ball League	(5,400.00)	(4,520.00)	(5,400.00)	(5,845.00)	(5,500.00)	2%	100.00	Revenue from fees for classes.
Total		(5,400.00)	(4,520.00)	(5,400.00)	(5,845.00)	(5,500.00)	2%	100.00	
A2023 Father/Daughter Ball		**(12,325.00)**	**(13,907.00)**	**(12,325.00)**	**(9,210.00)**	**(12,500.00)**	**1%**	**175.00**	
010 .2023.2023 .	Father/Daughter Ball	(12,325.00)	(13,907.00)	(12,325.00)	(9,210.00)	(12,500.00)	1%	175.00	Revenue from tickets to event.
Total		(12,325.00)	(13,907.00)	(12,325.00)	(9,210.00)	(12,500.00)	1%	175.00	
A2024 Vestal Festival Income		**(3,700.00)**	**(3,675.00)**	**(3,700.00)**	**(4,200.00)**	**(4,000.00)**	**8%**	**300.00**	
010 .2024.2024 .	Vestal Festival Income	(3,700.00)	(3,675.00)	(3,700.00)	(4,200.00)	(4,000.00)	8%	300.00	Revenue from vendor fees.
Total		(3,700.00)	(3,675.00)	(3,700.00)	(4,200.00)	(4,000.00)	8%	300.00	
A2025 Family Swim		**(1,000.00)**	**(1,034.00)**	**(1,000.00)**	**(1,053.00)**	**(1,000.00)**	**0%**	**0.00**	
010 .2025.2025 .	Family Swim	(1,000.00)	(1,034.00)	(1,000.00)	(1,053.00)	(1,000.00)	0%	0.00	Revenue from entrance fees.
Total		(1,000.00)	(1,034.00)	(1,000.00)	(1,053.00)	(1,000.00)	0%	0.00	
A2026 Cheerleading Revenue		**(5,700.00)**	**(4,930.00)**	**(5,700.00)**	**(6,100.00)**	**(5,900.00)**	**4%**	**200.00**	
010 .2026.2026 .	Cheerleading Revenue	(5,700.00)	(4,930.00)	(5,700.00)	(6,100.00)	(5,900.00)	4%	200.00	Revenue from fees for classes.
Total		(5,700.00)	(4,930.00)	(5,700.00)	(6,100.00)	(5,900.00)	4%	200.00	
A2027 Volleyball Revenue		**(6,000.00)**	**(5,205.00)**	**(6,000.00)**	**(5,835.00)**	**(6,000.00)**	**0%**	**0.00**	

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .2027.2027 .	Volleyball Camp	(6,000.00)	(5,205.00)	(6,000.00)	(5,835.00)	(6,000.00)	0%	0.00	Revenue from fees for classes.
Total		(6,000.00)	(5,205.00)	(6,000.00)	(5,835.00)	(6,000.00)	0%	0.00	
A2028 Outdoor Pool		**(28,000.00)**	**(27,308.09)**	**(28,000.00)**	**(19,307.00)**	**(28,000.00)**	**0%**	**0.00**	
010 .2028.2028 .	Outdoor Pool	(28,000.00)	(27,308.09)	(28,000.00)	(19,307.00)	(28,000.00)	0%	0.00	Revenue from entrance fees.
Total		(28,000.00)	(27,308.09)	(28,000.00)	(19,307.00)	(28,000.00)	0%	0.00	
A2029 Wrestling Camp Revenue		**(2,500.00)**	**(2,500.00)**	**(2,500.00)**	**(1,610.00)**	**(2,500.00)**	**0%**	**0.00**	
010 .2029.2029 .	Wrestling Camp Revenue	(2,500.00)	(2,500.00)	(2,500.00)	(1,610.00)	(2,500.00)	0%	0.00	Revenue from fees for classes.
Total		(2,500.00)	(2,500.00)	(2,500.00)	(1,610.00)	(2,500.00)	0%	0.00	
A2030 Advanced Cheerleading Camp		**(1,900.00)**	**(1,835.00)**	**(1,900.00)**	**(1,435.00)**	**(1,900.00)**	**0%**	**0.00**	
010 .2030.2030 .	Advanced Baseball	(1,900.00)	(1,835.00)	(1,900.00)	(1,435.00)	(1,900.00)	0%	0.00	Revenue from fees for classes.
Total		(1,900.00)	(1,835.00)	(1,900.00)	(1,435.00)	(1,900.00)	0%	0.00	
A2031 Challenger League		**(1,450.00)**	**(2,050.00)**	**(1,450.00)**	**(2,050.00)**	**0.00**	**-100%**	**1,450.00**	
Total		(1,450.00)	(2,050.00)	(1,450.00)	(2,050.00)	0.00	-100%	1,450.00	
A2032 Running Camp		**(2,650.00)**	**(2,370.00)**	**(2,650.00)**	**(3,745.00)**	**(3,500.00)**	**32%**	**850.00**	
010 .2032.2032 .	Running Camp	(2,650.00)	(2,370.00)	(2,650.00)	(3,745.00)	(3,500.00)	32%	850.00	Revenue from fees for classes.
Total		(2,650.00)	(2,370.00)	(2,650.00)	(3,745.00)	(3,500.00)	32%	850.00	
A2033 Girls Flag Football		**(1,400.00)**	**(1,300.00)**	**(1,400.00)**	**(1,230.00)**	**(1,400.00)**	**0%**	**0.00**	
010 .2033.2033 .	Girls Flag Football	(1,400.00)	(1,300.00)	(1,400.00)	(1,230.00)	(1,400.00)	0%	0.00	Revenue from fees for classes.
Total		(1,400.00)	(1,300.00)	(1,400.00)	(1,230.00)	(1,400.00)	0%	0.00	
A2034 PIckleball Camp		**(2,700.00)**	**(1,230.00)**	**(2,700.00)**	**(1,755.00)**	**(2,700.00)**	**0%**	**0.00**	
010 .2034.2034 .	Pickleball Camp	(2,700.00)	(1,230.00)	(2,700.00)	(1,755.00)	(2,700.00)	0%	0.00	Revenue from fees for classes.
Total		(2,700.00)	(1,230.00)	(2,700.00)	(1,755.00)	(2,700.00)	0%	0.00	
A2035 Acting Club		**(4,000.00)**	**(1,925.00)**	**(4,000.00)**	**(3,875.00)**	**(4,000.00)**	**0%**	**0.00**	
010 .2035.2035 .	Acting Camp	(4,000.00)	(1,925.00)	(4,000.00)	(3,875.00)	(4,000.00)	0%	0.00	Revenue from fees for classes.
Total		(4,000.00)	(1,925.00)	(4,000.00)	(3,875.00)	(4,000.00)	0%	0.00	
A2036 Elite Basketball		**(2,800.00)**	**(2,075.00)**	**(2,800.00)**	**(1,695.00)**	**(2,500.00)**	**-11%**	**(300.00)**	
010 .2036.2036 .	Elite Basketball	(2,800.00)	(2,075.00)	(2,800.00)	(1,695.00)	(2,500.00)	-11%	(300.00)	Revenue from fees for classes.
Total		(2,800.00)	(2,075.00)	(2,800.00)	(1,695.00)	(2,500.00)	-11%	(300.00)	
A2037 Hiking Club		**(1,000.00)**	**0.00**	**(1,000.00)**	**0.00**	**(1,000.00)**	**0%**	**0.00**	
010 .2037.2037 .	Hiking Club	(1,000.00)	0.00	(1,000.00)	0.00	(1,000.00)	0%	0.00	Revenue from fees for classes.
Total		(1,000.00)	0.00	(1,000.00)	0.00	(1,000.00)	0%	0.00	
A2038 Co-Ed Flag Football		**(2,000.00)**	**(1,415.00)**	**(2,000.00)**	**(2,100.00)**	**(2,000.00)**	**0%**	**0.00**	
010 .2038.2038 .	Co-Ed Flag Football	(2,000.00)	(1,415.00)	(2,000.00)	(2,100.00)	(2,000.00)	0%	0.00	Revenue from fees for classes.
Total		(2,000.00)	(1,415.00)	(2,000.00)	(2,100.00)	(2,000.00)	0%	0.00	
A2039 Music Camp		**0.00**	**(1,060.00)**	**(1,400.00)**	**0.00**	**(1,400.00)**	**0%**	**0.00**	
010 .2039.2039 .	Music Camp	0.00	(1,060.00)	(1,400.00)	0.00	(1,400.00)	0%	0.00	Revenue from fees for classes.
Total		0.00	(1,060.00)	(1,400.00)	0.00	(1,400.00)	0%	0.00	
A2041 Mother/Son Event		**0.00**	**(7,666.80)**	**(12,325.00)**	**(5,580.00)**	**(9,325.00)**	**-24%**	**(3,000.00)**	
010 .2041.2041 .	Mother/Son Event	0.00	(7,666.80)	(12,325.00)	(5,580.00)	(9,325.00)	-24%	(3,000.00)	Revenue from tickets for event.
Total		0.00	(7,666.80)	(12,325.00)	(5,580.00)	(9,325.00)	-24%	(3,000.00)	
A2089 Other Culture & Recreation Inc		**(5,250.00)**	**(275.00)**	**(5,250.00)**	**(6,435.00)**	**(9,800.00)**	**87%**	**4,550.00**	
010 .2089.2089 .	Other Culture & Recrea.Income	(5,250.00)	(275.00)	(5,250.00)	(6,435.00)	(9,800.00)	87%	4,550.00	Revenue from fees for classes.

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
Total		(5,250.00)	(275.00)	(5,250.00)	(6,435.00)	(9,800.00)	87%	4,550.00	
A2110 Zoning Fees		**(3,000.00)**	**(6,025.00)**	**(3,000.00)**	**(5,875.00)**	**0.00**	**-100%**	**3,000.00**	
Total		(3,000.00)	(6,025.00)	(3,000.00)	(5,875.00)	0.00	-100%	3,000.00	
A2189 Other Commun.Serv. Income		**(3,000.00)**	**(4,203.00)**	**(3,000.00)**	**(3,134.75)**	**0.00**	**-100%**	**3,000.00**	
Total		(3,000.00)	(4,203.00)	(3,000.00)	(3,134.75)	0.00	-100%	3,000.00	
A2210 General Services for Other Gov		**(25,500.00)**	**(25,500.00)**	**(25,500.00)**	**0.00**	**(25,000.00)**	**-2%**	**(500.00)**	
010 .2210.2210 .	Gen Svc for Other Gov	(25,500.00)	(25,500.00)	(25,500.00)	0.00	(25,000.00)	-2%	(500.00)	Revenue from Vestal School District for tax collection.
Total		(25,500.00)	(25,500.00)	(25,500.00)	0.00	(25,000.00)	-2%	(500.00)	
A2401 Interest Earned		**(170,000.00)**	**(232,789.73)**	**(170,000.00)**	**(189,535.54)**	**(210,000.00)**	**24%**	**40,000.00**	
010 .2401.2401 .	Interest Earnings	(120,000.00)	(143,732.92)	(120,000.00)	(143,236.86)	(160,000.00)	33%	40,000.00	Interest earned.
010 .2401.2402R .	Int - Insurance Reserve	(50,000.00)	(74,089.81)	(50,000.00)	(38,547.70)	(50,000.00)	0%	0.00	Interest earned from reserve account.
Total		(170,000.00)	(232,789.73)	(170,000.00)	(189,535.54)	(210,000.00)	24%	40,000.00	
A2410 Rental of Real Property		**(30,000.00)**	**(27,500.00)**	**(30,000.00)**	**(22,500.00)**	**(30,000.00)**	**0%**	**0.00**	
010 .2410.2410 .	Rental of Real Property	(30,000.00)	(27,500.00)	(30,000.00)	(22,500.00)	(30,000.00)	0%	0.00	Library Rent - $30,000.
Total		(30,000.00)	(27,500.00)	(30,000.00)	(22,500.00)	(30,000.00)	0%	0.00	
A2411 Rental Real Property		**(4,800.00)**	**0.00**	**(4,800.00)**	**(3,600.00)**	**(4,800.00)**	**0%**	**0.00**	
010 .2411.2411R .	Rental of Coal House	(4,800.00)	0.00	(4,800.00)	(3,600.00)	(4,800.00)	0%	0.00	Coal House lease rent. All proceeds are reserved for Coal House repairs and improvements.
Total		(4,800.00)	0.00	(4,800.00)	(3,600.00)	(4,800.00)	0%	0.00	
A2530 Games of Chance		**(50.00)**	**(139.58)**	**(50.00)**	**(119.23)**	**(50.00)**	**0%**	**0.00**	
010 .2530.2530 .	Games of Chance	(50.00)	(139.58)	(50.00)	(119.23)	(50.00)	0%	0.00	Revenue from permits for gambling.
Total		(50.00)	(139.58)	(50.00)	(119.23)	(50.00)	0%	0.00	
A2544 Dog Lic. & Redempt. Fees		**(21,000.00)**	**(22,109.00)**	**(21,000.00)**	**(15,530.00)**	**(21,000.00)**	**0%**	**0.00**	
010 .2544.2544 .	Dog Lic. & Redempt. Fees	(21,000.00)	(22,109.00)	(21,000.00)	(15,530.00)	(21,000.00)	0%	0.00	Revenue - Dog license and related fees.
Total		(21,000.00)	(22,109.00)	(21,000.00)	(15,530.00)	(21,000.00)	0%	0.00	
A2552 Operations Permits		**(48,000.00)**	**(50,550.00)**	**(48,000.00)**	**(54,025.00)**	**(48,000.00)**	**0%**	**0.00**	
010 .2552.2552 .	Operations Permits	(48,000.00)	(50,550.00)	(48,000.00)	(54,025.00)	(48,000.00)	0%	0.00	Revenue from fees for permits.
Total		(48,000.00)	(50,550.00)	(48,000.00)	(54,025.00)	(48,000.00)	0%	0.00	
A2555 Building Permits		**(110,000.00)**	**(284,117.83)**	**(110,000.00)**	**(116,547.77)**	**(110,000.00)**	**0%**	**0.00**	
010 .2555.2555 .	Building Permits	(110,000.00)	(284,117.83)	(110,000.00)	(116,547.77)	(110,000.00)	0%	0.00	Revenue from fees for permits.
Total		(110,000.00)	(284,117.83)	(110,000.00)	(116,547.77)	(110,000.00)	0%	0.00	
A2556 Excavating Permit Fees		**(950.00)**	**(1,175.00)**	**(950.00)**	**(775.00)**	**(950.00)**	**0%**	**0.00**	
010 .2556.2556 .	Excavating Permit Fees	(950.00)	(1,175.00)	(950.00)	(775.00)	(950.00)	0%	0.00	Revenue from fees for permits.
Total		(950.00)	(1,175.00)	(950.00)	(775.00)	(950.00)	0%	0.00	
A2557 Planning Board Fees		**(1,500.00)**	**(6,490.70)**	**(1,500.00)**	**(7,184.00)**	**(1,500.00)**	**0%**	**0.00**	

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .2557.2557 .	Planning Board Fees	(1,500.00)	(6,490.70)	(1,500.00)	(7,184.00)	(1,500.00)	0%	0.00	Revenue from fees for Planning Board review of projects.
Total		(1,500.00)	(6,490.70)	(1,500.00)	(7,184.00)	(1,500.00)	0%	0.00	
A2558 Fire Inspection Fees		**(9,000.00)**	**(7,400.00)**	**(9,000.00)**	**(8,850.00)**	**(9,000.00)**	**0%**	**0.00**	
010 .2558.2558 .	Fire Inspection Fees	(9,000.00)	(7,400.00)	(9,000.00)	(8,850.00)	(9,000.00)	0%	0.00	Revenue from fees for required Fire Inspections.
Total		(9,000.00)	(7,400.00)	(9,000.00)	(8,850.00)	(9,000.00)	0%	0.00	
A2610 Fine&Forfeit Bail (State)		**(105,000.00)**	**(105,902.52)**	**(105,000.00)**	**(59,237.50)**	**(85,000.00)**	**-19%**	**(20,000.00)**	
010 .2610.2610 .	Fines&Forfeited Bail (St)	(105,000.00)	(105,902.52)	(105,000.00)	(59,237.50)	(85,000.00)	-19%	(20,000.00)	Revenue - Court fines/forfeited bail.
Total		(105,000.00)	(105,902.52)	(105,000.00)	(59,237.50)	(85,000.00)	-19%	(20,000.00)	
A2665 Sales of Equipment		**(27,200.00)**	**(30,010.00)**	**(27,200.00)**	**(28,329.50)**	**(27,200.00)**	**0%**	**0.00**	
010 .2665.2665 .	Sale of Equipment	(27,200.00)	(30,010.00)	(27,200.00)	(28,329.50)	(27,200.00)	0%	0.00	
Total		(27,200.00)	(30,010.00)	(27,200.00)	(28,329.50)	(27,200.00)	0%	0.00	
A2680 Insurance Recoveries		**(25,291.09)**	**(26,707.10)**	**(25,291.09)**	**(37,981.97)**	**(25,291.09)**	**0%**	**0.00**	
010 .2680.2680 .	Insurance Recoveries	(25,291.09)	(26,707.10)	(25,291.09)	(37,981.97)	(25,291.09)	0%	0.00	
Total		(25,291.09)	(26,707.10)	(25,291.09)	(37,981.97)	(25,291.09)	0%	0.00	
A2705 Gifts & Donations		**(16,161.82)**	**(21,590.23)**	**(16,161.82)**	**(18,577.32)**	**(16,161.82)**	**0%**	**0.00**	
010 .2705.2705 .	Gifts & Donations	(16,161.82)	(21,590.23)	(16,161.82)	(18,577.32)	(16,161.82)	0%	0.00	
Total		(16,161.82)	(21,590.23)	(16,161.82)	(18,577.32)	(16,161.82)	0%	0.00	
A2710 Premium on Obligations		**0.00**	**(48,844.36)**	**0.00**	**(64,316.22)**	**0.00**		**0.00**	
Total		**0.00**	**(48,844.36)**	**0.00**	**(64,316.22)**	**0.00**		**0.00**	
A2775 VVES Inc. Reimb.for Debt		**(104,000.00)**	**(103,077.05)**	**(104,000.00)**	**(95,872.72)**	**(104,000.00)**	**0%**	**0.00**	
010 .2775.2775 .	VVES Inc. Reimb. for Debt	(104,000.00)	(103,077.05)	(104,000.00)	(95,872.72)	(104,000.00)	0%	0.00	Revenue - EMS payments for debt.
Total		(104,000.00)	(103,077.05)	(104,000.00)	(95,872.72)	(104,000.00)	0%	0.00	
A2801 Interfund Revenues		**0.00**	**0.00**	**0.00**	**0.00**	**(445,200.00)**		**445,200.00**	
010 .2801.2801 .	Interfund Revenues	0.00	0.00	0.00	0.00	(445,200.00)		445,200.00	Revenue from other capital budgets to pay down BANs in 2027
Total		0.00	0.00	0.00	0.00	(445,200.00)		445,200.00	
A2802 Cons. Water#1 Transfer		**(222,210.98)**	**(209,633.00)**	**(222,210.98)**	**(209,633.00)**	**(222,210.98)**	**0%**	**0.00**	
010 .2802.2802 .	Cons. W.#1 Transfer	(222,210.98)	(209,633.00)	(222,210.98)	(209,633.00)	(222,210.98)	0%	0.00	Reimbursement from Water Department for shared services.
Total		(222,210.98)	(209,633.00)	(222,210.98)	(209,633.00)	(222,210.98)	0%	0.00	
A2803 Consol. Sewer #1 Transfer		**(55,552.48)**	**(52,408.00)**	**(55,552.48)**	**(52,408.00)**	**(55,552.48)**	**0%**	**0.00**	
010 .2803.2803 .	Cons. Sewer #1 Transfer	(55,552.48)	(52,408.00)	(55,552.48)	(52,408.00)	(55,552.48)	0%	0.00	Reimbursement from Sewer Department for shared services.
Total		(55,552.48)	(52,408.00)	(55,552.48)	(52,408.00)	(55,552.48)	0%	0.00	
A2812 Interfund Revenues		**(15,000.00)**	**(15,000.00)**	**(15,000.00)**	**(15,000.00)**	**(15,000.00)**	**0%**	**0.00**	
010 .2812.2812 .	Interfund Revenues	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	0%	0.00	Reimbursement for health plan administration by Comptroller and staff.
Total		(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)	0%	0.00	
A3001 State Aid-Per Capita		**(159,963.00)**	**(159,963.00)**	**(159,963.00)**	**0.00**	**(159,963.00)**	**0%**	**0.00**	

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .3001.3001 .	State Aid-Per Capita	(159,963.00)	(159,963.00)	(159,963.00)	0.00	(159,963.00)	0%	0.00	State funding.
Total		(159,963.00)	(159,963.00)	(159,963.00)	0.00	(159,963.00)	0%	0.00	
A3005 Mortgage Tax		**(700,000.00)**	**(1,133,765.06)**	**(700,000.00)**	**(223,354.84)**	**(700,000.00)**	**0%**	**0.00**	
010 .3005.3005 .	Mortgage Tax	(700,000.00)	(1,133,765.06)	(700,000.00)	(223,354.84)	(700,000.00)	0%	0.00	Revenue received from a tax on mortgages in Vestal.
Total		(700,000.00)	(1,133,765.06)	(700,000.00)	(223,354.84)	(700,000.00)	0%	0.00	
A3120 Police Department		**5,563,596.02**	**5,047,921.74**	**5,563,596.02**	**4,024,751.45**	**5,449,468.35**	**-2%**	**(114,127.67)**	
010 .3120.1010 .	Salaries	4,499,350.82	4,068,493.79	4,499,350.82	3,222,623.27	4,546,361.00	1%	47,010.18	1 - Chief at 148,991 1 - Captain at 136,769 2 - Lieutenants at 125,237 (average) 6 - Sergeants at 109,673 (average) 34 - Police Officers/Detectives/SRO's - 83,278 (average) 1 - Secretary at 65,506 1- Senior Account Clerk - 65,206 1- Senior Clerk - 59,865
010 .3120.1020 .	Labor - Shared Mechanic	76,330.08	75,336.29	76,330.08	58,298.96	78,489.20	3%	2,159.12	1 - Head Auto Mechanic at 78,489
010 .3120.1030 .	Part-Time Labor	20,000.00	18,538.98	20,000.00	14,186.49	30,400.04	52%	10,400.04	Retired officer works part time to manage maintenance, purchasing, aftermarket install and decommission of the Police Vehicle Fleet. Grant management responsibilities for DWI, TRAFFIC & maintenance of radar/ data master systems Bring back for State Compliance, Records Management & Annual Reporting. 3-4 Weeks YPA Officer will be requesting the school district and PBA to each donate $1,000 to fund this 3-week position.
010 .3120.1031 .	School Guards	34,944.00	21,514.00	34,944.00	14,672.00	34,944.00	0%	0.00	6 Crossing Guards $16 per hour X 364 hours each crossing guard X 6 Guards = $34,944
010 .3120.1033 .	Overtime	175,000.00	177,560.18	175,000.00	127,125.54	175,000.00	0%	0.00	Police overtime is unpredictable. Training, Court, Time off, weather conditions, Military leave, injury/illness, protests, legislative mandates minimum staffing and critical incidents are a few examples. DWI/Traffic Grants are funded out of this line until reimbursement is received. Comp time buy outs and Holidays are also paid out of this line.
010 .3120.1035 .	Shift Premiums	70,000.00	68,640.28	70,000.00	52,697.89	70,000.00	0%	0.00	Contractual - Money paid for work on off-hour shifts.
010 .3120.1037 .	VPSA On Call Pay	18,500.00	18,450.00	18,500.00	13,200.00	18,500.00	0%	0.00	Duty Chief-VPSA CBA, Provides supervisor coverage at all times.
010 .3120.1038 .	PBA Officer in Charge Pay	11,000.00	10,063.42	11,000.00	7,680.78	11,000.00	0%	0.00	VPBA CBA - Provides supervisor coverage at all times.

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .3120.1060 .	Taxable Fringe Benefits	52,250.00	45,039.10	52,250.00	26,207.97	52,000.00	0%	(250.00)	Agility incentive, cell phone reimbursement, health insurance buyouts, gym memberships.
010 .3120.2100 .	Operational Equipment	13,686.78	5,415.10	13,686.78	13,686.78	72,000.00	426%	58,313.22	Ammo- SWAT, Biannual training, academy requirements $21,000 Rifles- Replace 5 rifles $10,000 Suppressors- $11,000 Taser upgrade $30,000: $150,000 over 5 years
010 .3120.2220 .	Computer Hardware/Software	10,000.00	0.00	10,000.00	7,192.64	5,000.00	-50%	(5,000.00)	1 MDT Terminal for Detectives
010 .3120.2626R .	Forfeiture/Crime Proc.Reserved	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0%	0.00	
010 .3120.4000 .	Contr. & Prof. Services	2,500.00	803.50	2,500.00	1,217.00	2,000.00	-20%	(500.00)	Critical Incident counseling, required vaccinations, contractual blood testing, drug testing (current/New hires).
010 .3120.4010 .	Office Exp. & Supplies	3,000.00	2,426.21	3,000.00	1,204.71	3,000.00	0%	0.00	All office supplies including paper.
010 .3120.4030 .	Education & Travel	32,965.94	24,795.06	32,965.94	18,899.89	25,000.00	-24%	(7,965.94)	All department training including SWAT Team, Hostage Negotiations (mandated), Investigative Training, Officer Survival, Defensive Tactics, Crisis Intervention, Officer Wellness.
010 .3120.4031 .	Police Academy	6,000.00	1,605.31	6,000.00	0.00	6,000.00	0%	0.00	Academy fees for two new recruits.
010 .3120.4033 .	College Tuition and Books	3,000.00	3,273.98	3,000.00	2,462.00	3,000.00	0%	0.00	Education incentive - VPBA/VPSA contractual reimbursement for tuition & books .
010 .3120.4040 .	Vehicle Maintenance	71,291.09	64,157.00	71,291.09	73,605.99	47,000.00	-34%	(24,291.09)	Vehicle repairs, parts, tires, oil changes, inspections and general maintenance for police vehicles.
010 .3120.4050 .	Telephone & Radio Lines	3,500.00	3,007.45	3,500.00	2,719.40	3,500.00	0%	0.00	Department phones & fax lines.
010 .3120.4051 .	Cellular Telephone Expense	3,500.00	3,313.67	3,500.00	2,574.60	3,850.00	10%	350.00	Verizon/AT&T Cellular phone bills, maintenance and replacement.

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .3120.4060 .	Operating Exp. & Supplies	49,811.56	46,679.28	49,811.56	28,818.96	25,000.00	-50%	(24,811.56)	Unexpected expenses for critical items including: weapons, ammunition, radios, medical supplies, traffic supplies, evidence related materials and other emergency response equipment.
010 .3120.4065 .	Internet Service - Substation	3,000.00	1,719.76	3,000.00	1,858.77	2,500.00	-17%	(500.00)	Internet service for the police satellite office.
010 .3120.4085 .	K-9 Expenses	4,000.00	2,580.65	4,000.00	1,165.46	4,000.00	0%	0.00	Equipment and medical costs for 2 canines.
010 .3120.4095 .	Mobile Data Terminal Program	8,000.00	5,641.32	8,000.00	4,032.78	7,500.00	-6%	(500.00)	Repairs and maintenance wireless bills for computers in police vehicles.
010 .3120.4180 .	Uniform & Clothing Allow.	13,782.64	10,832.03	13,782.64	13,918.99	16,237.60	18%	2,454.96	7 - Replacement bullet resistant vests, required 2 - New Hire, required. 40% percent grant-funded returns anticipated.
010 .3120.4182 .	Police Uniforms-Initial Issue	10,900.57	6,078.73	10,900.57	609.87	8,000.00	-27%	(2,900.57)	Uniform costs for two new officers.
010 .3120.4190 .	Gasoline	120,000.00	103,403.41	120,000.00	98,763.89	130,000.00	8%	10,000.00	
010 .3120.4308 .	Printer Contract w/Supplies	2,500.00	2,245.78	2,500.00	1,548.87	2,500.00	0%	0.00	Printer ink.
010 .3120.4389 .	Misc.Police Grants	72,185.17	14,811.08	72,185.17	51,026.25	21,696.51	-70%	(50,488.66)	Carry over any awarded funds to VPD into 2027
010 .3120.4440 .	Machine Maint. & Leases	1,350.00	490.03	1,350.00	471.68	1,000.00	-26%	(350.00)	Copier leases.
010 .3120.4441 .	Software Maintenance	48,747.37	22,985.21	48,747.37	39,920.24	41,490.00	-15%	(7,257.37)	Evidence System - $710 Fingerprinting system - $1,980 Plate Readers - $2,800 Body Cameras - $19,000 Wellness and readiness software - $17,000 (30% Reimbursement via PERMA Grant $4,493) Annual Law Enforcement Policy Manual & Daily Training Bulletins Annual Law Enforcement Supplemental Manual(s) Annual Law Enforcement Procedures
010 .3120.4490 .	Books Periodicals Dues & Sub.	1,500.00	1,324.16	1,500.00	1,361.67	1,500.00	0%	0.00	Organization dues (New York State Association of Chiefs Of Police, International Association of Chiefs of Police, MAGLOCLEN). Legal Books.
Total		5,563,596.02	5,047,921.74	5,563,596.02	4,024,751.45	5,449,468.35	-2%	(114,127.67)	
A3310 Traffic Control		**23,845.00**	**12,702.95**	**23,845.00**	**13,249.32**	**21,105.00**	**-11%**	**(2,740.00)**	
010 .3310.1030 .	Extra Help & Part-Time Labor	3,300.00	4,250.79	3,300.00	2,765.63	3,465.00	5%	165.00	Stipends for part-time skilled workers to fix traffic lights traffic signal maintenance.
010 .3310.2100 .	Operational Equip & Cap Outlay	7,745.00	0.00	7,745.00	0.00	4,200.00	-46%	(3,545.00)	Traffic signal parts operational equipment.
010 .3310.4200 .	Signs & Signals	12,800.00	8,452.16	12,800.00	10,483.69	13,440.00	5%	640.00	Signs, paint for road markings (pedestrian crosswalks, etc.).
Total		23,845.00	12,702.95	23,845.00	13,249.32	21,105.00	-11%	(2,740.00)	
A3389 State Aid - Police		**(159,516.00)**	**(96,737.00)**	**(159,516.00)**	**(90,046.87)**	**(95,449.68)**	**-40%**	**(64,066.32)**	

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .3389.3389 .	State Aid - Police	(159,516.00)	(96,737.00)	(159,516.00)	(90,046.87)	(95,449.68)	-40%	(64,066.32)	Revenue - Discovery Funds Grant.
Total		(159,516.00)	(96,737.00)	(159,516.00)	(90,046.87)	(95,449.68)	-40%	(64,066.32)	
A3510 Dog Control		**47,248.00**	**47,515.64**	**47,248.00**	**27,179.48**	**46,224.00**	**-2%**	**(1,024.00)**	
010 .3510.1010 .	Salary DCO	31,418.00	30,496.11	31,418.00	22,959.22	32,361.00	3%	943.00	Part-time Dog Control Officer at 32,361
010 .3510.1030 .	PT Labor & Extra Help	500.00	300.00	500.00	500.00	500.00	0%	0.00	Back-up Dog Control Officer
010 .3510.4010 .	Office Supplies & Oper.Expense	300.00	294.23	300.00	182.16	300.00	0%	0.00	Dog control supplies (leashes, catch poles, etc.)
010 .3510.4030 .	Education & Travel	0.00	0.00	0.00	450.26	500.00		500.00	
010 .3510.4040 .	Vehicle Maintenance	300.00	419.19	300.00	315.32	300.00	0%	0.00	Regular maintenance.
010 .3510.4051 .	Cellular Telephone Expense	500.00	375.03	500.00	281.28	500.00	0%	0.00	
010 .3510.4062 .	Dog Shelter Contract	9,000.00	10,290.00	9,000.00	2,160.00	6,000.00	-33%	(3,000.00)	Fee paid for dogs that are taken to the Humane Society shelter.
010 .3510.4190 .	Gasoline	400.00	457.08	400.00	331.24	450.00	13%	50.00	
010 .3510.8401 .	NYS Retire-Dog Control Officer	4,830.00	4,884.00	4,830.00	0.00	5,313.00	10%	483.00	Payment for the pension of the former Dog Control Officer.
Total		47,248.00	47,515.64	47,248.00	27,179.48	46,224.00	-2%	(1,024.00)	
A3620 Safety Inspection		**525,601.32**	**468,041.69**	**525,601.32**	**393,764.74**	**583,566.90**	**11%**	**57,965.58**	
010 .3620.1010 .	Salaries	470,021.32	423,216.20	470,021.32	354,847.16	493,905.40	5%	23,884.08	Building and Code Director at $103,293 5- Building and Code Inspectors at $62,753 to $77,007 Office Manager 1/2 salary at $27,788
010 .3620.1060 .	Taxable Fringe Benefits	1,200.00	694.67	1,200.00	300.00	1,200.00	0%	0.00	Health and Wellness program - gym memberships.
010 .3620.4000 .	Professional Services	2,000.00	1,150.96	2,000.00	387.47	2,500.00	25%	500.00	Recouped through liens on property. Funds used for the mowing of lawns at neglected homes or shoveling of sidewalks in winter.
010 .3620.4010 .	Office Supplies & Oper.Expense	3,000.00	2,583.05	3,000.00	2,342.39	3,000.00	0%	0.00	Paper, pens, printer cartridges, etc. This line has increased due to increased costs.
010 .3620.4030 .	Education & Travel	4,500.00	3,745.08	4,500.00	2,785.15	4,500.00	0%	0.00	Professional conferences and training.
010 .3620.4040 .	Vehicle Maintenance	1,500.00	682.85	1,500.00	426.80	1,500.00	0%	0.00	Normal vehicle maintenance costs; inspections, tires, brakes, oil changes, etc.
010 .3620.4051 .	Cellular Telephone Expense	2,700.00	2,497.64	2,700.00	1,786.12	2,700.00	0%	0.00	Cell phones
010 .3620.4160 .	Printing	450.00	444.23	450.00	0.00	550.00	22%	100.00	Printing - business cards and department forms. Printing is done through the Broome County Print Shop, at a considerable savings over a commercial print shop.
010 .3620.4180 .	Uniform & Clothing Allow.	1,400.00	634.17	1,400.00	0.00	1,400.00	0%	0.00	Contractual compensation for required clothing.
010 .3620.4190 .	Gasoline	3,000.00	2,098.34	3,000.00	2,696.15	3,500.00	17%	500.00	

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .3620.4252 .	Rent Expense	19,630.00	19,666.13	19,630.00	14,935.28	20,611.50	5%	981.50	Half of the total cost for the offices (leased space).
010 .3620.4440 .	Machine Maint. & Leases	2,500.00	2,286.60	2,500.00	1,647.24	2,500.00	0%	0.00	Copier lease and supplies.
010 .3620.4441 .	Software Maintenance	6,200.00	6,287.63	6,200.00	6,467.88	43,200.00	597%	37,000.00	Building permit software.
010 .3620.4490 .	Books Periodicals Dues & Sub.	7,500.00	1,740.18	7,500.00	5,061.65	2,500.00	-67%	(5,000.00)	Dues - professional organizational, Required - purchase of updated code books.
Total		525,601.32	468,041.69	525,601.32	393,764.74	583,566.90	11%	57,965.58	
A3820 Summer Recreat. Prog.		**(8,000.00)**	**(8,000.00)**	**(8,000.00)**	**0.00**	**(8,000.00)**	**0%**	**0.00**	
010 .3820.3820 .	State Aid-Summer Rec. Pro	(8,000.00)	(8,000.00)	(8,000.00)	0.00	(8,000.00)	0%	0.00	Revenue - grant.
Total		(8,000.00)	(8,000.00)	(8,000.00)	0.00	(8,000.00)	0%	0.00	
A3821 Youth Service Program		**(8,000.00)**	**(8,000.00)**	**(8,000.00)**	**0.00**	**(8,000.00)**	**0%**	**0.00**	
010 .3821.3821 .	State Aid-Youth Serv. Pro	(8,000.00)	(8,000.00)	(8,000.00)	0.00	(8,000.00)	0%	0.00	Revenue - grant.
Total		(8,000.00)	(8,000.00)	(8,000.00)	0.00	(8,000.00)	0%	0.00	
A4020 Registrar of Vit. Stat.		**1,500.00**	**1,384.79**	**1,500.00**	**1,423.02**	**1,500.00**	**0%**	**0.00**	
010 .4020.1030 .	Stipend Reg & Deputy	1,500.00	1,384.79	1,500.00	1,423.02	1,500.00	0%	0.00	Town Clerk stipend at 1,000 Deputy Town Clerk stipend at 500
Total		1,500.00	1,384.79	1,500.00	1,423.02	1,500.00	0%	0.00	
A4389 Fed.Aid - Public Safety		**(8,500.00)**	**(86,996.25)**	**(8,500.00)**	**0.00**	**(8,500.00)**	**0%**	**0.00**	
010 .4389.4389 .	Police Grant	(8,500.00)	(86,996.25)	(8,500.00)	0.00	(8,500.00)	0%	0.00	Revenue - grants received.
Total		(8,500.00)	(86,996.25)	(8,500.00)	0.00	(8,500.00)	0%	0.00	
A5010 Superintendent of Highway		**275,109.61**	**280,396.51**	**275,109.61**	**200,390.78**	**283,041.60**	**3%**	**7,931.99**	
010 .5010.1010 .	Salaries (Administration)	271,609.61	275,830.70	271,609.61	197,884.16	279,541.60	3%	7,931.99	1 - Superintendent at $119,980 1 - Deputy Superintendent at $100,968 1 - Secretary at $58,593
010 .5010.4010 .	Office Supplies & Oper.Expense	1,500.00	354.31	1,500.00	913.87	1,500.00	0%	0.00	Normal office supplies - paper, ink, toner, etc.
010 .5010.4030 .	Education & Travel	2,000.00	713.00	2,000.00	1,592.75	2,000.00	0%	0.00	Training and certification fees (CDL).
Total		275,109.61	280,396.51	275,109.61	200,390.78	283,041.60	3%	7,931.99	
A5132 Highway Garage		**63,550.00**	**52,768.05**	**63,550.00**	**46,626.89**	**64,550.00**	**2%**	**1,000.00**	
010 .5132.4050 .	Telephone Expense	1,400.00	1,304.73	1,400.00	1,228.02	1,400.00	0%	0.00	Landlines.
010 .5132.4051 .	Cellular Telephone Expense	2,500.00	2,595.44	2,500.00	2,118.44	2,500.00	0%	0.00	Cellphones for supervisors.
010 .5132.4065 .	Internet Service	1,650.00	1,869.87	1,650.00	1,732.30	1,650.00	0%	0.00	Internet for all buildings.
010 .5132.4080 .	Bldg./Grounds Maint.& Repairs	7,000.00	7,237.53	7,000.00	3,307.25	7,000.00	0%	0.00	Equipment/supplies - Trim brush and roller, Passlock set, motor, coding tape, etc. Garbage service.
010 .5132.4110 .	Electric Expense	25,000.00	19,198.43	25,000.00	21,340.40	25,000.00	0%	0.00	NYSEG electric bill
010 .5132.4111 .	Heat Expense	24,000.00	18,769.49	24,000.00	15,245.62	24,000.00	0%	0.00	NYSEG - gas bill for heat

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010 .5132.4120 .	Water & Sewer	2,000.00	1,792.56	2,000.00	1,654.86	3,000.00	50%	1,000.00	Water/Sewer for bathrooms, work sinks, etc. Monthly average is approximately $240. Times 12 months = $2,880
Total		63,550.00	52,768.05	63,550.00	46,626.89	64,550.00	2%	1,000.00	
A5182 Street Lighting		**155,000.00**	**112,589.90**	**155,000.00**	**64,474.70**	**176,879.67**	**14%**	**21,879.67**	
010 .5182.4080 .	Street Lighting Repairs	5,000.00	266.82	5,000.00	80.73	5,250.00	5%	250.00	Parts/equipment for repairs.
010 .5182.4110 .	Highway Lighting	150,000.00	112,323.08	150,000.00	64,393.97	171,629.67	14%	21,629.67	NYSEG electric costs for lighting. 2025 actuals increase based on new electricity contract. +52.8%
Total		155,000.00	112,589.90	155,000.00	64,474.70	176,879.67	14%	21,879.67	
A6772 Senior Citizen Program		**24,600.00**	**23,502.65**	**24,600.00**	**19,896.28**	**25,600.00**	**4%**	**1,000.00**	
010 .6772.4010 .	Office Supplies & Oper.Expense	400.00	511.97	400.00	493.27	400.00	0%	0.00	Basic office supplies.
010 .6772.4030 .	Education & Travel	12,000.00	12,000.00	12,000.00	11,160.00	13,000.00	8%	1,000.00	Bus rental for trips.
010 .6772.4232 .	Rep. & Replace Sm. Equip.	200.00	0.00	200.00	0.00	200.00	0%	0.00	Fee for use of the utility service cart.
010 .6772.4252 .	Rent Expense	12,000.00	10,990.68	12,000.00	8,243.01	12,000.00	0%	0.00	Rent paid to the School District for rooms and kitchen.
Total		24,600.00	23,502.65	24,600.00	19,896.28	25,600.00	4%	1,000.00	
A7140 Parks Department		**899,894.75**	**740,995.67**	**899,894.75**	**689,368.03**	**894,716.50**	**-1%**	**(5,178.25)**	
010 .7140.1010 .	Salary (Management)	85,292.96	80,245.65	85,292.96	68,686.55	86,726.80	2%	1,433.84	Highway Superintendent - Stipend at 30,000 (he oversees the Parks Department department in addition to the Highway Department) and Keyboard Specialist at 56,726
010 .7140.1020 .	Labor	500,160.88	464,312.45	500,160.88	384,902.00	509,192.40	2%	9,031.52	1 - Senior Parks Tech-25yrs at $78,789 1 - Parks Technitian - 25 Yrs at $69.607 6 - Parks Technicians - $61,253 - $63,395
010 .7140.1030 .	Extra Help & Part-Time Labor	4,000.00	720.00	4,000.00	0.00	4,000.00	0%	0.00	Part-time labor, as needed, to complete projects.
010 .7140.1033 .	Overtime	20,000.00	18,963.88	20,000.00	20,481.93	20,000.00	0%	0.00	Utilized for additional work that must be completed within a specific timeframe.
010 .7140.1034 .	Summer Labor	43,200.00	30,353.94	43,200.00	20,970.00	43,200.00	0%	0.00	Summer, seasonal labor to aid in mowing, etc of all Town parks and properties..

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .7140.1060 .	Taxable Fringe Benefits	4,000.00	3,457.50	4,000.00	2,538.00	7,000.00	75%	3,000.00	2 - Health insurance buyouts. 1 - fitness incentive, $100 for meals, if any
010 .7140.4000 .	Contr. & Prof. Services	2,000.00	575.89	2,000.00	546.91	2,000.00	0%	0.00	Hearing tests, vaccines.
010 .7140.4010 .	Office Exp. & Supplies	700.00	282.84	700.00	52.16	700.00	0%	0.00	Regular office supplies - paper, ink, toner, etc.
010 .7140.4030 .	Education & Travel	1,000.00	0.00	1,000.00	0.00	1,000.00	0%	0.00	Training.
010 .7140.4040 .	Vehicle Maintenance	55,000.00	20,269.44	55,000.00	29,086.59	55,000.00	0%	0.00	Parts and regular maintenance of all trucks and equipment.
010 .7140.4060 .	Operating Exp. & Supplies	27,200.00	21,088.73	27,200.00	20,397.58	20,000.00	-26%	(7,200.00)	Projected cost for any tools, materials, hardware, inventory for public bathrooms, cleaning supplies, and any other cost to continue daily operations of all field operations in the parks.
010 .7140.4080 .	Bldg./Grounds Maint.& Repairs	30,000.00	27,129.11	30,000.00	22,614.23	30,000.00	0%	0.00	Projected cost for any repairs and maintenance of all parks outbuildings and associated utility systems. Repairs and upkeep of all Parks turf and grounds, including Playgrounds, and pavilions
010 .7140.4081 .	Grass Seed/Fertil/Veg Control	4,500.00	2,534.50	4,500.00	3,958.00	4,500.00	0%	0.00	Projected supplies of grass seed and fertilizer for Spring and fall over seeding, top dressing, and fertilizing of all playing fields. Purchases of specialized seed for overseeding baseball and softball fields. Purchase of seed for replanting after any disturbance due to construction or regrading projects.
010 .7140.4082 .	New Trees	6,000.00	982.25	6,000.00	0.00	6,000.00	0%	0.00	
010 .7140.4090 .	Sport Field Maintenance	15,000.00	14,147.50	15,000.00	7,663.78	15,000.00	0%	0.00	Projected costs directly related to grooming senior league, little league, and softball infields, maintenance of dugouts and ballfield houses, maintenance of challenger and Angelo irrigation systems, and other maintenance or reconstruction of sports facilities and fields.
010 .7140.4110 .	Electric Expense	12,840.00	15,585.60	12,840.00	11,193.82	16,397.30	28%	3,557.30	NYSEG electrical & 52.08% increase based on 2025 usage

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .7140.4111 .	Heat Expense	8,000.00	6,781.25	8,000.00	6,437.26	11,000.00	38%	3,000.00	Heating all parks bathrooms. Average is $905 per month for 7 months. 12 months =$10,900
010 .7140.4120 .	Water & Sewer	3,500.00	2,094.80	3,500.00	673.70	3,500.00	0%	0.00	Water/sewer for bathrooms and work sinks.
010 .7140.4180 .	Uniform & Clothing Allow.	4,500.00	1,542.45	4,500.00	2,372.00	4,500.00	0%	0.00	Required - contractual compensation for work clothes.
010 .7140.4190 .	Gasoline	55,000.00	29,927.89	55,000.00	26,109.81	55,000.00	0%	0.00	
Total		899,894.75	740,995.67	899,894.75	689,368.03	894,716.50	-1%	(5,178.25)	
A7180 Swimming Pool Oper.		**253,024.00**	**232,880.41**	**253,024.00**	**214,397.57**	**259,097.00**	**2%**	**6,073.00**	
010 .7180.1010 .	Salaries (Supervisory)	42,120.00	39,006.64	42,120.00	33,606.04	44,200.00	5%	2,080.00	2 - Pool Directors 2 - Assistant Directors
010 .7180.1020 .	Labor (Inc. Pool Maint.)	158,704.00	143,819.61	158,704.00	138,440.75	162,597.00	2%	3,893.00	Outdoor Pool is open 86 days in 2027, The first 10 weekdays open at 4:00 PM. 9 days X 4.25 hours X 7 Lifeguards 77 Full days X 8 hrs. per day X 7 Lifeguards Instructional Program 12 Instructors x 33hr/week x 6 weeks 2 Guards x 33hr/week x 6 weeks Orientation X 3 hrs. X 12 instructors Instructor Training X 12 hrs. X 8 Instructors Orientation X 3 hrs. X 20 Lifeguards 10 Training Sessions X 1 hr. ea. X 12 Instructors 10 Training Sessions X 1 hr. ea. X 20 Lifeguards 1 Pool Maintenance X 12 wks. X 20 hrs.
010 .7180.4060 .	Operating Exp. & Supplies	4,000.00	4,006.19	4,000.00	3,780.47	4,000.00	0%	0.00	Splash Bash supplies, water chemical test tablets, pizza.
010 .7180.4080 .	Bldg./Grounds Maint.& Repairs	4,000.00	4,075.96	4,000.00	2,099.95	4,000.00	0%	0.00	Misc. parts and equipment needed, including pool stairs, shock treatments, plumbing supplies, pool chairs, etc.
010 .7180.4110 .	Heat & Electric	4,000.00	4,493.57	4,000.00	3,909.87	4,000.00	0%	0.00	NYSEG - electric.
010 .7180.4120 .	Water & Sewer	21,000.00	19,042.87	21,000.00	17,663.56	21,000.00	0%	0.00	Payment to the Water Department for water consumption.
010 .7180.4180 .	Uniforms - Life Guards	2,200.00	2,092.72	2,200.00	2,194.58	2,300.00	5%	100.00	Required uniforms.
010 .7180.4303 .	Chlorine & Chemicals	17,000.00	16,342.85	17,000.00	12,702.35	17,000.00	0%	0.00	Water treatments for safety.
Total		253,024.00	232,880.41	253,024.00	214,397.57	259,097.00	2%	6,073.00	

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
A7310 Recreation-Youth Prog.		**460,351.75**	**429,307.66**	**465,151.75**	**358,693.97**	**472,720.40**	**2%**	**7,568.65**	
010 .7310.1010 .	Salaries (Full time)	197,820.88	187,326.45	197,820.88	144,030.38	211,349.40	7%	13,528.52	1 - Recreation Planner at $78,786 1 - Assistant Recreation Planner at $58,831 1 - Assistant Recreational Planner at $65,643
010 .7310.1021 .	Labor-Park Instructors	63,374.00	59,467.08	63,374.00	59,845.28	64,964.00	3%	1,590.00	15 Staff X 31 hrs. per week X 6 weeks 15 Staff at orientation X 3 hrs. 5 Substitute staff at orientation X 3 hrs. 2 Staff X 14 concerts X 3 hrs. 1 Summer Assistant X 15 weeks X 37.5 hrs. per week 4 Staff x 4 hrs. Movie Night x 2 movies 15 Staff X 5 hrs. for summer celebration 5 Substitute staff for summer celebration X 5 hrs. 4 Staff X 2.5 hrs. for Easter Egg Hunt 8 Staff for Halloween X 4 hrs.
010 .7310.1022 .	Labor-Indoor Swimming	4,105.00	3,503.50	4,105.00	3,929.75	4,328.00	5%	223.00	Instructors, staff.
010 .7310.1024 .	Labor-Cheerleading	4,200.00	3,600.00	4,200.00	4,200.00	4,200.00	0%	0.00	Instructors, staff.
010 .7310.1026 .	Labor- Tennis	12,552.00	9,968.93	12,552.00	11,283.63	11,196.00	-11%	(1,356.00)	Instructors, staff.
010 .7310.1027 .	Labor-VYBO Prog.	5,415.00	4,870.56	5,415.00	5,194.96	5,520.00	2%	105.00	Instructors, staff.
010 .7310.1028 .	Labor - Softball	2,300.00	2,300.00	2,300.00	0.00	2,300.00	0%	0.00	Instructors, staff.

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010 .7310.1030 .	Extra Help & PT Labor (EP)	6,773.00	6,687.16	6,773.00	5,133.13	7,000.00	3%	227.00	Instructors, staff.
010 .7310.1040 .	Labor-Girl's Advanced Soccer	1,500.00	1,500.00	1,500.00	3,300.00	1,500.00	0%	0.00	Instructors, staff.
010 .7310.1045 .	Labor - Wrestling Camp	1,500.00	400.00	1,500.00	600.00	1,500.00	0%	0.00	Instructors, staff.
010 .7310.1046 .	Labor - Advanced Baseball	1,260.00	1,400.00	1,260.00	1,420.00	1,300.00	3%	40.00	Instructors, staff.
010 .7310.1121 .	Labor-Soccer Camp	4,200.00	3,900.00	4,200.00	4,200.00	4,200.00	0%	0.00	Instructors, staff.
010 .7310.1122 .	Labor-Lacrosse Camp	3,100.00	2,140.00	3,100.00	2,850.00	3,100.00	0%	0.00	Instructors, staff.
010 .7310.1123 .	Labor-Basketball Camp	3,100.00	2,800.00	3,100.00	4,000.00	3,100.00	0%	0.00	Instructors, staff.
010 .7310.1125 .	Labor-Field Hockey League	1,500.00	1,500.00	1,500.00	0.00	1,500.00	0%	0.00	Instructors, staff.
010 .7310.1126 .	Labor-Girls Basketball	2,200.00	1,900.00	2,200.00	700.00	2,200.00	0%	0.00	Instructors, staff.
010 .7310.1127 .	Labor-Baseball Camp	2,200.00	1,500.00	2,200.00	1,700.00	2,200.00	0%	0.00	Instructors, staff.
010 .7310.1128 .	Labor-Girls Lacrosse Camp	1,950.00	1,700.00	1,950.00	3,200.00	1,950.00	0%	0.00	Instructors, staff.
010 .7310.1129 .	Labor-Field Hockey Camp	1,300.00	1,250.00	1,300.00	1,300.00	1,300.00	0%	0.00	Instructors, staff.

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010 .7310.1131 .	Labor - Volleyball	5,450.00	5,000.00	5,450.00	5,450.00	5,450.00	0%	0.00	Instructors, staff.
010 .7310.1132 .	Labor- Running	1,650.00	1,400.00	1,650.00	1,300.00	1,650.00	0%	0.00	Instructors, staff.
010 .7310.1133 .	Labor-Girls Flag Football	1,100.00	1,100.00	1,100.00	1,800.00	1,100.00	0%	0.00	Instructors, staff.
010 .7310.1134 .	Labor-Pickleball Camp	2,400.00	1,100.00	2,400.00	1,200.00	2,400.00	0%	0.00	Instructors, staff.
010 .7310.1135 .	Labor-Acting Camp	3,200.00	1,600.00	3,200.00	3,200.00	3,200.00	0%	0.00	Instructors, staff.
010 .7310.1136 .	Labor-Elite Basketball	1,900.00	1,900.00	1,900.00	2,200.00	1,900.00	0%	0.00	Instructors, staff.
010 .7310.1137 .	Labor-Hiking Club	700.00	350.00	700.00	350.00	700.00	0%	0.00	Instructors, staff.
010 .7310.1139 .	Labor-Music Camp	0.00	1,500.00	1,500.00	0.00	1,500.00	0%	0.00	Instructors, staff.
010 .7310.1140 .	Labor-Misc Programs	0.00	0.00	2,900.00	2,200.00	6,200.00	114%	3,300.00	Instructors, staff.

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010 .7310.4010 .	Office Supplies & Oper.Expense	2,000.00	2,023.14	2,000.00	814.90	2,000.00	0%	0.00	Regular office supplies (toner, paper, bulletin board, etc.) and some supplies for programs/activities (ties, glue, etc.) activities.
010 .7310.4030 .	Education & Travel	2,000.00	545.00	2,000.00	(411.00)	2,600.00	30%	600.00	2 - NYS Recreation and Parks Society Conference.
010 .7310.4040 .	Vehicle Maintenance	700.00	1,235.67	700.00	129.00	800.00	14%	100.00	Regular maintenance.
010 .7310.4061 .	Oper. Exp&Supp-VYBO Prog.	911.56	480.74	911.56	588.67	700.00	-23%	(211.56)	Offset by fees - Basketballs, basketball pumps, pizza.
010 .7310.4160 .	Printing	5,700.00	5,508.00	5,700.00	4,419.00	5,800.00	2%	100.00	Printing flyers 3 times a year.
010 .7310.4180 .	Uniforms & Cloth. Allow.	750.00	697.00	750.00	971.00	750.00	0%	0.00	Staff t-shirts.
010 .7310.4181 .	Cloth Allow.-VYBO Prog.	1,400.00	1,164.00	1,400.00	0.00	1,400.00	0%	0.00	T-shirts.
010 .7310.4190 .	Gasoline	700.00	599.96	700.00	776.95	750.00	7%	50.00	
010 .7310.4251 .	School & Other Rentals	3,000.00	3,594.00	3,000.00	2,940.00	3,000.00	0%	0.00	Fees, if needed, for locations for programs.
010 .7310.4308 .	Printer Contract w/Supplies	3,000.00	2,926.93	3,000.00	2,312.76	3,000.00	0%	0.00	Printer lease.
010 .7310.4314 .	Wrestling Camp Expense	475.00	439.98	475.00	362.06	475.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4329 .	Volleyball Expenses	900.00	874.80	900.00	894.58	900.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4330 .	Arts Games & Crafts	5,000.00	4,999.91	5,000.00	5,031.33	5,000.00	0%	0.00	Craft supplies for Summer playground program, Splash Bash, misc other supplies(bug spray, dustpans, table cover).
010 .7310.4331 .	Athletics (Sup. & Oper)	1,500.00	1,186.74	1,500.00	655.04	1,500.00	0%	0.00	Supplies - First Aid, storage bags, Tennis Balls, Sports Equipment.
010 .7310.4332 .	Cheerleading Expense	1,300.00	1,200.00	1,300.00	1,261.10	1,300.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.

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Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .7310.4333 .	Field Day & Spec. Events	9,550.00	9,918.22	9,550.00	7,612.95	6,500.00	-32%	(3,050.00)	Supplies for the Easter Egg Hunt, Summer Picnic, Monster Mash, Tree Lighting, Movie Nights.
010 .7310.4334 .	Misc. Awards & Trophies	200.00	184.70	200.00	0.00	200.00	0%	0.00	
010 .7310.4335 .	Indoor Pool Instr. Aids	200.00	199.05	200.00	165.89	200.00	0%	0.00	
010 .7310.4337 .	School Comm. Relations	350.00	283.79	350.00	0.00	350.00	0%	0.00	Summer celebration supplies, Splash Bash supplies, playground supplies - bug spray, popcorn bags, color hair spray, race bibs, etc.
010 .7310.4338 .	Band Concert	4,000.00	3,990.00	4,000.00	3,989.00	4,000.00	0%	0.00	Payments to bands for concert series.
010 .7310.4339 .	Entertainment	6,500.00	6,000.00	6,500.00	5,285.00	6,500.00	0%	0.00	Juggler, bouncy houses, outdoor movie night.
010 .7310.4340 .	Soccer Camp Exps.	910.00	872.17	910.00	738.67	910.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4341 .	Lacrosse Camp Expense	725.00	650.00	725.00	517.97	725.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4342 .	Basketball Camp Expense	850.00	800.00	850.00	569.42	850.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4343 .	Girls Basketball Expense	525.00	462.14	525.00	389.95	525.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4344 .	Girl's Advanced Soccer	450.00	450.00	450.00	349.10	450.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4345 .	Community Band	1,700.00	2,258.95	1,700.00	1,610.62	1,200.00	-29%	(500.00)	Supplies/insurance for the Vestal Community Band.
010 .7310.4346 .	Field Hockey League Expense	1,100.00	1,007.29	1,100.00	2,998.92	1,100.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4347 .	Baseball Camp Expense	575.00	500.00	575.00	389.95	575.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4348 .	Misc. Recreation Prog.Exp	11,100.00	6,783.09	11,100.00	8,837.54	9,500.00	-14%	(1,600.00)	For many events - gingerbread houses, corn husks, music, pizza (Splash Bash, lifeguards, t-ball, movie night), other misc supplies (popcorn bags, race bibs, flat boxes, etc), Vestal Festival magician, juggling and unicycle performance.
010 .7310.4349 .	Girls Lacrosse Expense	450.00	375.00	450.00	413.51	450.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4351 .	Softball Camp Expense	525.00	449.17	525.00	418.16	525.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
010 .7310.4352 .	Field Hockey Camp Expense	525.00	462.14	525.00	525.00	525.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4353 .	Father/Daughter Ball Program	12,325.00	12,323.34	12,325.00	12,398.90	12,500.00	1%	175.00	Offset by ticket revenue - rental, food and supplies.
010 .7310.4354 .	Mother/Son Splash Party	12,325.00	9,249.40	12,325.00	0.00	9,325.00	-24%	(3,000.00)	Offset by ticket revenue - rental, food and supplies.
010 .7310.4355 .	Equipment Rental	3,365.00	3,255.00	3,365.00	1,866.00	3,365.00	0%	0.00	Monster Mash tent rental, summer portable toilet rental.
010 .7310.4358 .	Girls Flag Football Expenses	400.00	400.00	400.00	232.48	400.00	0%	0.00	T-shirts, pizza, prizes, supplies.
010 .7310.4359 .	Acting Camp Expenses	815.31	154.92	815.31	782.04	800.00	-2%	(15.31)	Offset by fees- Supplies, pizza.
010 .7310.4360 .	Hiking Club Expenses	200.00	195.48	200.00	0.00	200.00	0%	0.00	Offset by fees - Supplies.
010 .7310.4361 .	Elite Basketball Expenses	850.00	800.00	850.00	617.13	850.00	0%	0.00	Offset by fees - t-shirts, food, supplies.
010 .7310.4362 .	Pickleball Camp Expenses	400.00	299.73	400.00	0.00	400.00	0%	0.00	Offset by fees - supplies.
010 .7310.4363 .	Co-Ed Flag Football Expenses	625.00	550.00	625.00	494.41	625.00	0%	0.00	Offset by fees - t-shirts, pizza, supplies.
010 .7310.4364 .	Music Camp Expenses	0.00	80.36	400.00	0.00	400.00	0%	0.00	Pizza.
010 .7310.4375 .	Vestal Festival Expenses	5,000.00	2,985.11	5,000.00	3,444.51	3,500.00	-30%	(1,500.00)	Music, Bouncy Houses, portable toilet rentals.
010 .7310.4377 .	Running Camp Expenses	475.00	433.19	475.00	429.62	475.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4440 .	Machine Maint. & Leases	200.00	193.84	200.00	0.00	200.00	0%	0.00	Printer ink.
010 .7310.4441 .	Software Maintenance	4,900.00	4,405.66	4,900.00	4,975.66	4,900.00	0%	0.00	Recreation software.
010 .7310.4490 .	Books Periodicals Dues & Sub.	1,000.00	967.52	1,000.00	450.00	1,000.00	0%	0.00	
010 .7310.46111 .	NYS DFY Library Salaries	6,700.00	5,568.76	6,700.00	0.00	6,913.00	3%	213.00	Fully grant funded. 2 playground instructors to take books around the parks and read to the children.
010 .7310.46311 .	NYS DFY Land Salaries	3,000.00	2,700.00	3,000.00	0.00	3,000.00	0%	0.00	Fully grant funded. Waterman Day Camps for 3rd and 4th graders.

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
Total		460,351.75	429,307.66	465,151.75	358,693.97	472,720.40	2%	7,568.65	
A7450 Museum		**45,668.18**	**29,837.28**	**45,668.18**	**29,172.82**	**45,880.78**	**0%**	**212.60**	
010 .7450.1010 .	Salary - Museum Dir.	21,424.00	9,875.88	21,424.00	15,656.00	22,067.00	3%	643.00	Part-time Museum Director - 22,067
010 .7450.1030 .	Part-Time Labor	9,500.00	12,299.59	9,500.00	5,670.00	8,569.60	-10%	(930.40)	Part Time Employee for Saturdays.
010 .7450.4010 .	Office Supplies & Oper.Expense	1,200.00	1,137.53	1,200.00	1,293.60	1,700.00	42%	500.00	Paper, ink, stationary, archival materials for storage.
010 .7450.4050 .	Telephone Expense	360.00	124.14	360.00	95.17	360.00	0%	0.00	Landline telephone expense.
010 .7450.4062 .	Exhibit Preparation	5,111.82	1,247.54	5,111.82	2,834.93	5,111.82	0%	0.00	Lighting, framing supplies, display hardware, thematic giveaways, posters, refreshments.
010 .7450.4080 .	Bldg./Grounds Maint.& Repairs	2,000.00	271.66	2,000.00	515.48	2,000.00	0%	0.00	Hardware, tools, fans, sump pumps, dehumidifiers, locks, etc.
010 .7450.4110 .	Electric Expense	1,800.00	1,500.00	1,800.00	1,000.00	1,800.00	0%	0.00	Electric Expenses
010 .7450.4111 .	Heat Expense	3,672.36	2,782.05	3,672.36	2,002.49	3,672.36	0%	0.00	Heat Expenses
010 .7450.4302 .	Bldg. Maint. Supplies.	600.00	198.89	600.00	105.15	600.00	0%	0.00	LED lightbulbs, batteries, pest control, cleaning supplies.
Total		45,668.18	29,837.28	45,668.18	29,172.82	45,880.78	0%	212.60	
A7510 Historian		**9,613.73**	**6,752.80**	**9,613.73**	**4,196.30**	**7,412.00**	**-23%**	**(2,201.73)**	
010 .7510.1030 .	Part-Time Labor	4,109.00	3,988.03	4,109.00	3,002.76	4,232.00	3%	123.00	Town Historian Part-time - 4,232
010 .7510.4010 .	Office Supplies & Oper.Expense	600.00	481.78	600.00	132.19	550.00	-8%	(50.00)	Paper, ink, stationary, archival materials.
010 .7510.4030 .	Education & Travel	750.00	360.04	750.00	0.00	750.00	0%	0.00	2 Conferences.
010 .7510.4050 .	Telephone Expense	180.00	124.14	180.00	95.17	180.00	0%	0.00	Office phone.
010 .7510.4440 .	Machine Maint. & Leases	950.00	951.54	950.00	317.18	950.00	0%	0.00	Copier lease.
010 .7510.4490 .	Books Periodicals Dues & Sub.	700.00	772.00	700.00	649.00	750.00	7%	50.00	Association Dues - Broome, Susquehanna, Tioga Historical Societies, Preservation Association, Ancestry.com subscription.
Total		9,613.73	6,752.80	9,613.73	4,196.30	7,412.00	-23%	(2,201.73)	
A7550 Celebrations		**950.00**	**244.62**	**950.00**	**310.90**	**700.00**	**-26%**	**(250.00)**	
010 .7550.4151 .	Celebra. Front St. Etc.	450.00	244.62	450.00	167.94	400.00	-11%	(50.00)	Flags.
010 .7550.4152 .	Anniversary Celebration	500.00	0.00	500.00	142.96	300.00	-40%	(200.00)	
Total		950.00	244.62	950.00	310.90	700.00	-26%	(250.00)	
A8010 Zoning Board of Appeals		**11,339.00**	**10,812.54**	**11,339.00**	**8,663.84**	**12,000.00**	**6%**	**661.00**	
010 .8010.4000 .	Contr. & Prof. Services	0.00	0.00	0.00	7,000.00	12,000.00		12,000.00	Contr. & Prof. Services
Total		11,339.00	10,812.54	11,339.00	8,663.84	12,000.00	6%	661.00	

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
A8020 Planning Board		**790.00**	**350.00**	**790.00**	**0.00**	**790.00**	**0%**	**0.00**	
010 .8020.1030 .	Extra Help	300.00	0.00	300.00	0.00	300.00	0%	0.00	
010 .8020.4010 .	Office Supplies & Oper.Expense	40.00	0.00	40.00	0.00	40.00	0%	0.00	
010 .8020.4030 .	Education & Travel	100.00	0.00	100.00	0.00	100.00	0%	0.00	
010 .8020.4490 .	Books Periodicals Dues & Sub.	350.00	350.00	350.00	0.00	350.00	0%	0.00	
Total		790.00	350.00	790.00	0.00	790.00	0%	0.00	
A8730 Conservation Adv. Comm.		**4,750.00**	**0.00**	**4,750.00**	**362.98**	**4,750.00**	**0%**	**0.00**	
010 .8730.4000 .	Professional Services	4,750.00	0.00	4,750.00	362.98	4,750.00	0%	0.00	Spraying of trees - to prevent disease.
Total		4,750.00	0.00	4,750.00	362.98	4,750.00	0%	0.00	
A8810 Cemeteries		**4,000.00**	**3,974.00**	**4,000.00**	**3,974.00**	**4,000.00**	**0%**	**0.00**	
010 .8810.4060 .	Operating Exp. & Supplies	4,000.00	3,974.00	4,000.00	3,974.00	4,000.00	0%	0.00	Mowing of the cemetery.
Total		4,000.00	3,974.00	4,000.00	3,974.00	4,000.00	0%	0.00	
A9010 NYS Employees Retirement		**2,009,058.12**	**1,692,658.22**	**2,009,058.12**	**0.00**	**2,162,627.53**	**8%**	**153,569.41**	
010 .9010.8401 .	NYS Retirement	555,821.53	490,313.88	555,821.53	0.00	555,821.53	0%	0.00	Pensions - General fund.
010 .9010.8402 .	NYS Retirement-Police	1,453,236.59	1,202,344.34	1,453,236.59	0.00	1,606,806.00	11%	153,569.41	Pensions - Police Department.
Total		2,009,058.12	1,692,658.22	2,009,058.12	0.00	2,162,627.53	8%	153,569.41	
A9030 Social Security Exp.		**676,255.96**	**598,691.17**	**676,255.96**	**462,073.29**	**697,375.83**	**3%**	**21,119.87**	
010 .9030.8403 .	FICA	676,255.96	598,691.17	676,255.96	462,073.29	697,375.83	3%	21,119.87	Expenditure - FICA taxes paid to the federal government for employees. Payments above what the employees pay.
Total		676,255.96	598,691.17	676,255.96	462,073.29	697,375.83	3%	21,119.87	
A9040 Workmens Comp. Exp.		**119,944.56**	**103,649.44**	**119,944.56**	**80,559.23**	**125,941.79**	**5%**	**5,997.23**	
010 .9040.8404 .	Workmen's Compensation	119,944.56	103,649.44	119,944.56	80,559.23	125,941.79	5%	5,997.23	Workers Compensation Coverage.
Total		119,944.56	103,649.44	119,944.56	80,559.23	125,941.79	5%	5,997.23	
A9045 Term Life Insurance		**8,160.00**	**7,402.75**	**8,160.00**	**7,547.59**	**8,160.00**	**0%**	**0.00**	
010 .9045.8405 .	Life Insurance-Term	8,160.00	7,402.75	8,160.00	7,547.59	8,160.00	0%	0.00	Life insurance premiums.
Total		8,160.00	7,402.75	8,160.00	7,547.59	8,160.00	0%	0.00	
A9050 NYS Unemp. Ins.		**204.00**	**0.00**	**204.00**	**3,654.45**	**204.00**	**0%**	**0.00**	
010 .9050.8407 .	NYS Unemployment	204.00	0.00	204.00	3,654.45	204.00	0%	0.00	Unemployment contribution.
Total		204.00	0.00	204.00	3,654.45	204.00	0%	0.00	
A9055 Disability Ins.		**26,520.00**	**17,960.42**	**26,520.00**	**14,309.14**	**26,520.00**	**0%**	**0.00**	
010 .9055.8408 .	Disability Insurance	26,520.00	17,960.42	26,520.00	14,309.14	26,520.00	0%	0.00	Disability insurance.
Total		26,520.00	17,960.42	26,520.00	14,309.14	26,520.00	0%	0.00	
A9089 Other Employee Benefits		**2,346.00**	**35,975.87**	**2,346.00**	**1,888.00**	**2,346.00**	**0%**	**0.00**	
010 .9089.8000 .	Flex Admin.	2,346.00	1,888.20	2,346.00	1,888.00	2,346.00	0%	0.00	Administrative cost for employee Flexible Spending plan.
Total		2,346.00	35,975.87	2,346.00	1,888.00	2,346.00	0%	0.00	
A9710 Bond Prin. & Int.		**125,091.16**	**122,008.76**	**125,091.16**	**125,037.73**	**58,413.76**	**-53%**	**(66,677.40)**	
010 .9710.6451 .	Principal On Bonds	115,481.00	114,000.00	115,481.00	117,913.05	53,400.00	-54%	(62,081.00)	Payments on money borrowed.
010 .9710.7451 .	Interest On Bonds	9,610.16	8,008.76	9,610.16	7,124.68	5,013.76	-48%	(4,596.40)	Payments on the interest on the money borrowed.

2027 Town of Vestal Final Budget General Fund

Accounts	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
Total		125,091.16	122,008.76	125,091.16	125,037.73	58,413.76	-53%	(66,677.40)	
A9730 BAN Prin. & Int.		**613,863.45**	**327,774.69**	**613,863.45**	**620,363.12**	**629,308.16**	**3%**	**15,444.71**	
010 .9730.6452 .	Principal On BANS	371,456.33	129,350.00	371,456.33	377,956.00	384,122.00	3%	12,665.67	Payments on money borrowed.
010 .9730.7452 .	Interest On BANS	193,562.76	167,018.09	193,562.76	196,464.58	180,870.16	-7%	(12,692.60)	Payments on the interest on the money borrowed.
010 .9730.7452R .	Reserve Interest	48,844.36	31,406.60	48,844.36	45,942.54	64,316.00	32%	15,471.64	BAN Premiums that will be utilized to pay BANs
Total		613,863.45	327,774.69	613,863.45	620,363.12	629,308.16	3%	15,444.71	
A9901 Transfers to Other Funds		**3,176,543.76**	**3,304,192.62**	**3,176,543.76**	**2,807,130.85**	**3,296,116.76**	**4%**	**119,573.00**	
010 .9901.9002 .	Transfer to Health Ins. Fund	3,176,543.76	3,304,192.62	3,176,543.76	2,807,130.85	3,296,116.76	4%	119,573.00	Health insurance - reimbursement to Town for self-insurance medical coverage.
Total		3,176,543.76	3,304,192.62	3,176,543.76	2,807,130.85	3,296,116.76	4%	119,573.00	
010 .9901.9000 .	Interfund Transfer to Capital	335,106.00	762,521.34	335,106.00	335,106.00	340,000.00	1%	4,894.00	Capital Projects
Grand Total		**81,427.50**	**(958,168.81)**	**188,002.50**	**(169,238.87)**	**(0.00)**			

2027 Town of Vestal Final Budget Highway Fund

Accounts 030 Highway Fund	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
030 Highway Fund		**(19,759.79)**	**(644,081.46)**	**5,675.21**	**1,408,176.09**	**0.00**			
D1001 Real Property Taxes		**(2,858,766.25)**	**(2,756,591.30)**	**(2,858,766.25)**	**(2,858,766.00)**	**(2,890,618.77)**	**1%**	**31,852.52**	
030 .1001.1001 .	Real Property Taxes	(2,858,766.25)	(2,756,591.30)	(2,858,766.25)	(2,858,766.00)	(2,890,618.77)	1%	31,852.52	Revenue - Residential and commercial property taxes.
Total		(2,858,766.25)	(2,756,591.30)	(2,858,766.25)	(2,858,766.00)	(2,890,618.77)	1%	31,852.52	
D1011 Approp. Fund Balance		**(707,032.51)**	**0.00**	**(707,032.51)**	**0.00**	**(652,905.29)**	**-8%**	**(54,127.22)**	
030 .1011.1011 .	Approp. Fund Balance	(707,032.51)	0.00	(707,032.51)	0.00	(652,905.29)	-8%	(54,127.22)	Fund balance was used to pay the financing costs of the three bridge projects. With the exception of a cost overrun on the oldest of the projects (originally 2018), the actual projects costs are almost entirely paid for by State grant money.
Total		(707,032.51)	0.00	(707,032.51)	0.00	(652,905.29)	-8%	(54,127.22)	
D1012 Approp. Reserve Balance		**(128,730.03)**	**0.00**	**(128,730.03)**	**0.00**	**(173,708.00)**	**35%**	**44,977.97**	
030 .1012.1012R .	Approp. Fund Balance-Reserve	(128,730.03)	0.00	(128,730.03)	0.00	(173,708.00)	35%	44,977.97	Payment from Fund Balance for a specific project. Money that was reserved specifically for the project(s).
Total		(128,730.03)	0.00	(128,730.03)	0.00	(173,708.00)	35%	44,977.97	
D1081 In Lieu of Taxes		**(86,539.14)**	**(88,125.96)**	**(86,539.14)**	**(82,970.05)**	**(88,282.39)**	**2%**	**1,743.25**	
030 .1081.1081 .	In Lieu of Real Prop. Taxes	(86,539.14)	(88,125.96)	(86,539.14)	(82,970.05)	(88,282.39)	2%	1,743.25	Revenue from PILOT programs (developments that have special tax schedules).
Total		(86,539.14)	(88,125.96)	(86,539.14)	(82,970.05)	(88,282.39)	2%	1,743.25	
D1120 Non Prop Tax (Sales)		**(2,881,610.00)**	**(2,818,200.00)**	**(2,881,610.00)**	**(1,440,805.00)**	**(2,968,058.30)**	**3%**	**86,448.30**	
030 .1120.1120 .	Non-Prop Taxes - Sales	(2,881,610.00)	(2,818,200.00)	(2,881,610.00)	(1,440,805.00)	(2,968,058.30)	3%	86,448.30	Revenue from sales taxes.
Total		(2,881,610.00)	(2,818,200.00)	(2,881,610.00)	(1,440,805.00)	(2,968,058.30)	3%	86,448.30	
D1964 Refund-Real Property Tax		**700.00**	**0.00**	**700.00**	**0.00**	**700.00**	**0%**	**0.00**	
030 .1964.4072 .	Pr. Yr. by Court Order	700.00	0.00	700.00	0.00	700.00	0%	0.00	Court ordered settlements.
Total		700.00	0.00	700.00	0.00	700.00	0%	0.00	
D2302 Labor Reimb. County		**(19,000.00)**	**(20,900.00)**	**(19,000.00)**	**(20,900.00)**	**(20,900.00)**	**10%**	**1,900.00**	
030 .2302.2302 .	Labor Reim. Br. County	(19,000.00)	(20,900.00)	(19,000.00)	(20,900.00)	(20,900.00)	10%	1,900.00	Payment from the County for plowing their roads.
Total		(19,000.00)	(20,900.00)	(19,000.00)	(20,900.00)	(20,900.00)	10%	1,900.00	
D2401 Interest Earned		**(35,000.00)**	**(40,004.67)**	**(35,000.00)**	**(61,836.73)**	**(50,000.00)**	**43%**	**15,000.00**	
030 .2401.2401 .	Interest Earnings	(35,000.00)	(39,430.03)	(35,000.00)	(61,324.06)	(50,000.00)	43%	15,000.00	Interest on money in the bank.
Total		(35,000.00)	(40,004.67)	(35,000.00)	(61,836.73)	(50,000.00)	43%	15,000.00	
D2665 Sale of Equipment		**(15,000.00)**	**0.00**	**(15,000.00)**	**(27,375.00)**	**(15,000.00)**	**0%**	**0.00**	
030 .2665.2665 .	Sale of Equipment	(15,000.00)	0.00	(15,000.00)	(27,375.00)	(15,000.00)	0%	0.00	Sale of Equipment
Total		(15,000.00)	0.00	(15,000.00)	(27,375.00)	(15,000.00)	0%	0.00	
D2805 Reimburse-Drainage Dists.		**(97,613.00)**	**(98,654.00)**	**(97,613.00)**	**(98,655.00)**	**(97,613.00)**	**0%**	**0.00**	
030 .2805.2805 .	Drain Dist. Reimbursement	(97,613.00)	(98,654.00)	(97,613.00)	(98,655.00)	(97,613.00)	0%	0.00	Reimbursement to the Highway Fund for expenses related to drainage costs
Total		(97,613.00)	(98,654.00)	(97,613.00)	(98,655.00)	(97,613.00)	0%	0.00	
D3501 Consolidated Highway Aid		**(768,488.45)**	**(1,810,306.73)**	**(768,488.45)**	**0.00**	**(995,567.37)**	**30%**	**227,078.92**	
030 .3501.3501 .	CHIPS Program	(768,488.45)	(1,810,306.73)	(768,488.45)	0.00	(995,567.37)	30%	227,078.92	CHIPS Program: All expenditures are reimbursed 100% by NYSDOT D5112 2157.
Total		(768,488.45)	(1,810,306.73)	(768,488.45)	0.00	(995,567.37)	30%	227,078.92	
D5031 Interfund Transfers		**(1,583.50)**	**0.00**	**(1,583.50)**	**0.00**	**(1,148,876.73)**	**72453%**	**1,147,293.23**	
030 .5031.5031 .	Interfund Transfer	(1,583.50)	0.00	(1,583.50)	0.00	(1,148,876.73)	72453%	1,147,293.23	BAN Principal & Interest Pay Down Owego Rd over Tracy Rd $380,050 Fuller Hollow Creek over Fuller Hollow Creek $253,517 2025 Main St Bridge Choconut $238,315 and others
Total		(1,583.50)	0.00	(1,583.50)	0.00	(1,148,876.73)	72453%	1,147,293.23	

2027 Town of Vestal Final Budget Highway Fund

Accounts 030 Highway Fund	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
D5110 General Repairs		**2,487,462.19**	**2,100,637.73**	**2,762,897.19**	**2,047,739.68**	**2,567,483.01**	**-7%**	**(195,414.18)**	
030 .5110.1020 .	Labor	1,625,726.84	1,338,784.97	1,625,726.84	1,065,038.27	1,630,302.34	0%	4,575.50	1 Highway Superintendent at $119,980 (also supervises the Parks Department for a stipend of $30,000) 1 Deputy Highway Superintendent at $100,968 3 Foremen at $77,789 to $78,789 1 Electrician (part-time) $10K 19 Mechanical Equipment Operators at $57,054 to $61,253 2 Mechanical Equipment Operators (15, 20 yr seniority) at $63,562, $69,928
030 .5110.1033 .	Overtime	16,000.00	31,991.96	16,000.00	96,428.17	98,000.00	513%	82,000.00	Rounded 2026 actual of $89,318 to $90,000 and added 3% to = $92,700. Snow OT line D5142.1033 $120,000 has been zero-ed. All overtime will be from this line D5110.1033
030 .5110.1034 .	Summer Labor	90,360.00	67,300.20	90,360.00	21,843.00	70,480.00	-22%	(19,880.00)	6 @ 14 weeks @ $18.00/hour
030 .5110.1060 .	Taxable Fringe Benefits	26,000.00	12,041.41	26,000.00	7,934.00	8,000.00	-69%	(18,000.00)	Meal allowances at $16.00 Health insurance buyouts at $3,000 Fitness memberships
030 .5110.4000 .	Contr. & Prof. Services	17,600.00	50,132.34	17,600.00	36,558.28	51,514.28	193%	33,914.28	Bond and Ban Costs Cost of Issuing for Baker Hill Project Southern Tier DOT tests and audio tests.
030 .5110.4030 .	Education & Travel	3,000.00	3.00	3,000.00	0.00	3,000.00	0%	0.00	CDL Driver trainer online - Pro Driver U.
030 .5110.4060 .	Operating Exp. & Supplies	9,000.00	6,137.04	9,000.00	6,769.89	9,000.00	0%	0.00	Operating expenses, supplies, small tools , SPDES permit
030 .5110.4070 .	Insurance	66,743.64	68,998.14	66,743.64	37,405.63	69,413.39	4%	2,669.75	4% increase
030 .5110.4110 .	Electric-Pump Station	3,673.00	2,688.93	3,673.00	1,668.66	3,673.00	0%	0.00	Valley Road storm pump station.
030 .5110.4111 .	Heat Exp.-Pump Station	600.00	560.66	600.00	429.07	600.00	0%	0.00	Valley Road Storm Pump Station - Heat/gas
030 .5110.4180 .	Uniform & Cloth. Allow.	16,500.00	14,070.73	16,500.00	9,338.73	16,500.00	0%	0.00	Per union contract - tool allowance.
030 .5110.4181 .	Safety Items	2,500.00	1,996.95	2,500.00	0.00	2,500.00	0%	0.00	Vests, gloves, eye protection, hearing protection.
030 .5110.4190 .	Gas & Diesel Fuel	214,000.00	150,551.81	214,000.00	171,380.42	214,000.00	0%	0.00	
030 .5110.4201 .	Signs for Road Work	1,500.00	0.00	1,500.00	916.00	1,500.00	0%	0.00	Parts.
030 .5110.4202 .	Street Warn.& Parking Signs	1,000.00	0.00	1,000.00	0.00	1,000.00	0%	0.00	Storm warning signs.
030 .5110.4315 .	Gravel	21,000.00	18,003.67	21,000.00	9,602.45	21,000.00	0%	0.00	Gravel for pipe jobs & curbs.
030 .5110.4317 .	Blacktop & Rd. Patch Mat.	80,000.00	79,920.47	80,000.00	77,442.61	80,000.00	0%	0.00	Patching roads due to weather.
030 .5110.4318 .	Road Oils	200,000.00	192,693.65	200,000.00	184,222.37	200,000.00	0%	0.00	Road oils, stone, micro paving.
030 .5110.4319 .	Crushed Stone	35,000.00	22,487.92	35,000.00	21,995.88	35,000.00	0%	0.00	#2 stone, fine stone & light stone.
030 .5110.4320 .	Highway Miscellaneous	1,583.50	0.00	1,583.50	1,583.50	2,000.00	26%	416.50	
030 .5110.4321 .	Street Line Painting	30,000.00	23,973.88	30,000.00	19,147.75	30,000.00	0%	0.00	Broome County centerline & shoulder painting. TOV Highway - crosswalks, stop bars, parking spaces.
030 .5110.4355 .	Equipment Rental	20,000.00	18,300.00	20,000.00	2,600.00	20,000.00	0%	0.00	Equipment rental & tree removal services.
Total		2,487,462.19	2,100,637.73	2,762,897.19	2,047,739.68	2,567,483.01	-7%	(195,414.18)	

2027 Town of Vestal Final Budget Highway Fund

Accounts 030 Highway Fund	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
D5112 Improvements		**1,008,488.45**	**2,033,236.69**	**1,008,488.45**	**1,252,058.43**	**1,237,567.37**	**23%**	**229,078.92**	
030 .5112.2151 .	Paving	190,000.00	181,103.98	190,000.00	186,803.04	190,000.00	0%	0.00	Town of Vestal highway paving.
030 .5112.2153 .	Hwy Drg - Pipe etc and curbs	25,000.00	26,845.84	25,000.00	57,646.13	30,000.00	20%	5,000.00	Drainage, pipes & catch basin repairs
030 .5112.2154 .	Curbs & Sidewalk Repairs	20,000.00	10,541.46	20,000.00	16,014.38	20,000.00	0%	0.00	Concrete Curbs & Sidewalk Repairs. Sidewalks reimbursed approximately 50%.
030 .5112.2156 .	Guide Rails	5,000.00	2,430.00	5,000.00	0.00	2,000.00	-60%	(3,000.00)	This is for replacement on old guide rails throughout the town.
030 .5112.2157 .	Cons. Hwy. Aid Allocation	768,488.45	1,810,306.73	768,488.45	991,594.88	995,567.37	30%	227,078.92	CHIPS Program: All expenditures are reimbursed 100% by NYSDOT D3501.
Total		1,008,488.45	2,033,236.69	1,008,488.45	1,252,058.43	1,237,567.37	23%	229,078.92	
D5120 Bridge Repairs & Maint.		**500.00**	**55.00**	**500.00**	**0.00**	**500.00**	**0%**	**0.00**	
030 .5120.4004 .	Maintenance of Bridges	500.00	55.00	500.00	0.00	500.00	0%	0.00	For minor repairs and signs.
Total		500.00	55.00	500.00	0.00	500.00	0%	0.00	
D5130 Machinery & Equipment		**642,280.56**	**531,830.64**	**642,280.56**	**364,019.08**	**659,618.98**	**3%**	**17,338.42**	
030 .5130.1020 .	Labor	322,780.56	320,220.22	322,780.56	142,391.60	332,618.98	3%	9,838.42	4 Mechanics & 1 Head Automotive Mechanic
030 .5130.1033 .	Overtime - Mach.& Equip.	5,000.00	5,846.91	5,000.00	11,173.30	12,500.00	150%	7,500.00	Snow OT is no longer in the time clock, Snow OT line D5142.1033 has been zero-ed. This line and the D5110 OT line have been increased to cover this.
030 .5130.1060 .	Taxable Fringe Benefits	3,800.00	5,015.90	3,800.00	2,426.00	3,800.00	0%	0.00	2 - Health insurance buyouts. $16.00 Meal allowances
030 .5130.2200 .	Purchase of Machinery etc	17,500.00	2,496.25	17,500.00	16,072.40	17,500.00	0%	0.00	Hand tools.
030 .5130.2201 .	Federal Surplus Equipment	5,000.00	3,269.86	5,000.00	0.00	5,000.00	0%	0.00	Equipment.
030 .5130.4013 .	Pur.Oil Anti-Freeze etc.	25,000.00	13,965.62	25,000.00	18,179.69	25,000.00	0%	0.00	
030 .5130.4061 .	Other-Fees	3,000.00	1,449.75	3,000.00	0.00	3,000.00	0%	0.00	Lift inspection, pickup truck engine light diagnostics, NYS inspection stickers.
030 .5130.4140 .	Legal Notices	200.00	0.00	200.00	0.00	200.00	0%	0.00	Required advertisements.
030 .5130.4230 .	Repair Of Machinery etc.	210,000.00	148,260.63	210,000.00	169,390.11	210,000.00	0%	0.00	
030 .5130.4231 .	Tire Supp. & Maintenance	50,000.00	31,305.50	50,000.00	4,385.98	50,000.00	0%	0.00	Tires and tire maintenance.
Total		642,280.56	531,830.64	642,280.56	364,019.08	659,618.98	3%	17,338.42	
D5140 Weeds & Brush		**3,000.00**	**1,057.67**	**3,000.00**	**0.00**	**3,000.00**	**0%**	**0.00**	
030 .5140.4005 .	Cutting Weeds & Brush	3,000.00	1,057.67	3,000.00	0.00	3,000.00	0%	0.00	Trimmer line, 2 cycle oil, blades, chainsaw chain, chainsaws.
Total		3,000.00	1,057.67	3,000.00	0.00	3,000.00	0%	0.00	
D5142 Snow & Ice Control		**660,250.00**	**418,097.48**	**660,250.00**	**372,958.31**	**541,000.00**	**-18%**	**(119,250.00)**	
030 .5142.1033 .	Overtime - Snow & Ice Control	120,000.00	101,519.01	120,000.00	314.27	0.00	-100%	(120,000.00)	
030 .5142.4006 .	Control Ice & Snow	510,000.00	286,837.47	510,000.00	351,304.72	510,000.00	0%	0.00	Salting of roads.
030 .5142.4210 .	Communications Expense	5,250.00	0.00	5,250.00	0.00	6,000.00	14%	750.00	Cost of new radios and batteries.
030 .5142.4211 .	Snow Plow Blades & Chains	25,000.00	29,741.00	25,000.00	21,339.32	25,000.00	0%	0.00	For truck plow and wing blades and tire studs.
Total		660,250.00	418,097.48	660,250.00	372,958.31	541,000.00	-18%	(119,250.00)	

2027 Town of Vestal Final Budget Highway Fund

Accounts 030 Highway Fund	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
D9010 NYS Employees Retirement		**280,000.00**	**219,135.49**	**280,000.00**	**0.00**	**318,926.36**	**14%**	**38,926.36**	
030 .9010.8401 .	NYS Retirement	280,000.00	219,135.49	280,000.00	0.00	318,926.36	14%	38,926.36	NYS retirement for employees.
Total		280,000.00	219,135.49	280,000.00	0.00	318,926.36	14%	38,926.36	
D9030 Social Security Exp.		**168,519.35**	**138,454.69**	**168,519.35**	**98,043.72**	**151,000.00**	**-10%**	**(17,519.35)**	
030 .9030.8403 .	FICA	168,519.35	138,454.69	168,519.35	98,043.72	151,000.00	-10%	(17,519.35)	6.2% Social Security tax. 1.45% Medicare tax. Based on projected salaries and wages
Total		168,519.35	138,454.69	168,519.35	98,043.72	151,000.00	-10%	(17,519.35)	
D9040 Workmens Compensation		**103,950.39**	**28,147.36**	**103,950.39**	**39,950.83**	**109,147.91**	**5%**	**5,197.52**	
030 .9040.8404 .	Workmen's Compensation	103,950.39	28,147.36	103,950.39	39,950.83	109,147.91	5%	5,197.52	Payments 5% increase.
Total		103,950.39	28,147.36	103,950.39	39,950.83	109,147.91	5%	5,197.52	
D9045 Term Life Insurance		**2,448.00**	**2,201.20**	**2,448.00**	**1,875.38**	**2,448.00**	**0%**	**0.00**	
030 .9045.8405 .	Life Ins.-Term	2,448.00	2,201.20	2,448.00	1,875.38	2,448.00	0%	0.00	Payments - Term life insurance,
Total		2,448.00	2,201.20	2,448.00	1,875.38	2,448.00	0%	0.00	
D9050 NYS Unemp. Ins.		**1,020.00**	**0.00**	**1,020.00**	**0.00**	**1,020.00**	**0%**	**0.00**	
030 .9050.8407 .	NYS Uemployment Ins.	1,020.00	0.00	1,020.00	0.00	1,020.00	0%	0.00	Payments - NYS unemployment insurance.
Total		1,020.00	0.00	1,020.00	0.00	1,020.00	0%	0.00	
D9055 Disability Ins.		**7,140.00**	**3,993.21**	**7,140.00**	**3,190.76**	**7,140.00**	**0%**	**0.00**	
030 .9055.8408 .	Disability Insurance	7,140.00	3,993.21	7,140.00	3,190.76	7,140.00	0%	0.00	Payment - Disability insurance.
Total		7,140.00	3,993.21	7,140.00	3,190.76	7,140.00	0%	0.00	
D9089 Other Employee Benefits		**300.00**	**18,806.06**	**300.00**	**291.00**	**300.00**	**0%**	**0.00**	
030 .9089.8000 .	Flex Admin.	300.00	291.00	300.00	291.00	300.00	0%	0.00	Administrative fee for the employee flexible spending plan.
030 .9089.8100 .	Compensated Absences	0.00	18,515.06	0.00	0.00	0.00		0.00	
Total		300.00	18,806.06	300.00	291.00	300.00	0%	0.00	

2027 Town of Vestal Final Budget Highway Fund

Accounts 030 Highway Fund	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
D9710 Princ. & Int. on Bonds		**390,754.24**	**346,019.99**	**390,754.24**	**389,854.25**	**270,386.26**	**-31%**	**(120,367.98)**	
030 .9710.6451 .	Principal on Bonds	349,162.00	315,398.00	349,162.00	349,162.00	241,600.00	-31%	(107,562.00)	Payments on money borrowed.
030 .9710.7451 .	Interest on Bonds	41,592.24	30,621.99	41,592.24	40,692.25	28,786.26	-31%	(12,805.98)	Payment on the interest for money borrowed.
030 .9710.7451R .	Bond Interest Pd from Reserve	0.00	0.00	0.00	0.00	0.00		0.00	
Total		390,754.24	346,019.99	390,754.24	389,854.25	270,386.26	-31%	(120,367.98)	
D9730 BAN Prin. & Int.		**956,190.33**	**561,452.79**	**956,190.33**	**956,190.34**	**2,385,444.04**	**149%**	**1,429,253.71**	
030 .9730.6452 .	Principal On BANS	437,577.00	352,144.00	437,577.00	437,577.00	1,740,435.00	298%	1,302,858.00	Payment on money borrowed.
030 .9730.7452 .	Interest on BANS	389,883.30	186,395.94	389,883.30	505,882.41	471,301.04	21%	81,417.74	Payment on interest owed for money borrowed.
030 .9730.7452R .	Reserve Interest	128,730.03	22,912.85	128,730.03	12,730.93	173,708.00	35%	44,977.97	Payment for premiums paid.
Total		956,190.33	561,452.79	956,190.33	956,190.34	2,385,444.04	149%	1,429,253.71	
D9901 Transfers to Other Funds		**821,211.58**	**792,146.19**	**821,211.58**	**652,438.66**	**845,847.93**	**3%**	**24,636.35**	
030 .9001.9002 .	Transfer to Health Ins Fund	821,211.58	792,146.19	821,211.58	652,438.66	845,847.93	3%	24,636.35	Health insurance - Reimbursement to Town for self-insurance medical coverage.
Total		821,211.58	792,146.19	821,211.58	652,438.66	845,847.93	3%	24,636.35	
Grand Total		**(19,759.79)**	**(644,081.46)**	**5,675.21**	**1,408,176.09**	**0.00**			

2027 Town of Vestal Final Budget 100 Spec. Dist.-Cons.Water#1 Fund

Accounts 100 Spec. Dist.-Cons.Water#1	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
100 Spec. Dist.-Cons.Water#1		**58,394.66**	**42,420.29**	**58,394.66**	**(987,764.26)**	**0.00**			
W1002 Town Of Binghamton-Maint.		**(2,050.00)**	**(2,255.17)**	**(2,050.00)**	**(2,255.13)**	**(2,050.00)**	**0%**	**0.00**	
100 .1002.1002 .	Tn of Bing. Bond Charges	(2,050.00)	(2,255.17)	(2,050.00)	(2,255.13)	(2,050.00)	0%	0.00	Town of Binghamton Water Maintenance.
Total		(2,050.00)	(2,255.17)	(2,050.00)	(2,255.13)	(2,050.00)	0%	0.00	
W1004 Bond Assessments		**(326,850.00)**	**(326,790.39)**	**(326,850.00)**	**(326,850.00)**	**(326,850.00)**	**0%**	**0.00**	
100 .1004.1004 .	Bond Assessments	(326,850.00)	(326,790.39)	(326,850.00)	(326,850.00)	(326,850.00)	0%	0.00	Tax Levy-Water #1 Bonds
Total		(326,850.00)	(326,790.39)	(326,850.00)	(326,850.00)	(326,850.00)	0%	0.00	
W1011 Approp. Fund Balance		**(69,480.51)**	**0.00**	**(69,480.51)**	**0.00**	**(386,699.11)**	**457%**	**317,218.60**	
100 .1011.1011 .	Approp. Fund Balance	(69,480.51)	0.00	(69,480.51)	0.00	(386,699.11)	457%	317,218.60	Use of Fund Balance.
Total		(69,480.51)	0.00	(69,480.51)	0.00	(386,699.11)	457%	317,218.60	
W1012 Approp. Reserve Balance		**(31,976.26)**	**0.00**	**(31,976.26)**	**0.00**	**(142,123.00)**	**344%**	**110,146.74**	
100 .1012.1012R .	Approp. Fund Balance, Reserve	(31,976.26)	0.00	(31,976.26)	0.00	(142,123.00)	344%	110,146.74	Use of reserved Fund Balance.
Total		(31,976.26)	0.00	(31,976.26)	0.00	(142,123.00)	344%	110,146.74	
W1964 Refund-Real Property Tax		**500.00**	**223.84**	**500.00**	**0.00**	**500.00**	**0%**	**0.00**	
100 .1964.4072 .	Pr. Yr. by Court Order	500.00	223.84	500.00	0.00	500.00	0%	0.00	Court ordered refunds.
Total		500.00	223.84	500.00	0.00	500.00	0%	0.00	
W2140 Water Rents		**(2,555,657.00)**	**(2,309,833.25)**	**(2,555,657.00)**	**(1,812,033.02)**	**(2,544,641.80)**	**0%**	**(11,015.20)**	
100 .2140.2140 .	Water Rents & Fees	(2,555,657.00)	(2,309,833.25)	(2,555,657.00)	(1,812,033.02)	(2,544,641.80)	0%	(11,015.20)	Charges to residents/businesses for use.
Total		(2,555,657.00)	(2,309,833.25)	(2,555,657.00)	(1,812,033.02)	(2,544,641.80)	0%	(11,015.20)	
W2141 Water-Fire Codes Revenue		**(337,000.00)**	**(338,024.86)**	**(337,000.00)**	**(253,884.28)**	**(337,000.00)**	**0%**	**0.00**	
100 .2141.2141 .	Water - Fire Code Rev.	(337,000.00)	(338,024.86)	(337,000.00)	(253,884.28)	(337,000.00)	0%	0.00	Charges to Fire District for use.
Total		(337,000.00)	(338,024.86)	(337,000.00)	(253,884.28)	(337,000.00)	0%	0.00	
W2142 water-waste water rents		**(100,000.00)**	**(18,114.16)**	**(100,000.00)**	**(39,870.26)**	**(30,000.00)**	**-70%**	**(70,000.00)**	
100 .2142.2142 .	Wastewater treatment plant	(100,000.00)	(18,114.16)	(100,000.00)	(39,870.26)	(30,000.00)	-70%	(70,000.00)	Wastewater treatment plant.
Total		(100,000.00)	(18,114.16)	(100,000.00)	(39,870.26)	(30,000.00)	-70%	(70,000.00)	
W2143 SUNY Water Revenue		**(551,233.50)**	**(642,715.86)**	**(551,233.50)**	**(469,217.57)**	**(562,394.80)**	**2%**	**11,161.30**	
100 .2143.2143 .	SUNY - Water Revenue	(551,233.50)	(642,715.86)	(551,233.50)	(469,217.57)	(562,394.80)	2%	11,161.30	Charges to SUNY for use.
Total		(551,233.50)	(642,715.86)	(551,233.50)	(469,217.57)	(562,394.80)	2%	11,161.30	
W2144 Meters & Services		**(35,000.00)**	**(75,401.80)**	**(35,000.00)**	**(33,419.03)**	**(35,000.00)**	**0%**	**0.00**	
100 .2144.2144 .	Water Misc.Services Revenue	(35,000.00)	(75,401.80)	(35,000.00)	(33,419.03)	(35,000.00)	0%	0.00	Fees collected for other misc services for residents and businesses.
Total		(35,000.00)	(75,401.80)	(35,000.00)	(33,419.03)	(35,000.00)	0%	0.00	
W2148 Int. & Pen. Water Rents		**(28,000.00)**	**(33,813.45)**	**(28,000.00)**	**(22,884.52)**	**(28,000.00)**	**0%**	**0.00**	
100 .2148.2148 .	Int.& Pen. Water Rents	(28,000.00)	(33,813.45)	(28,000.00)	(22,884.52)	(28,000.00)	0%	0.00	Late fees.
Total		(28,000.00)	(33,813.45)	(28,000.00)	(22,884.52)	(28,000.00)	0%	0.00	
W2401 Interest Earned		**(20,000.00)**	**(52,398.22)**	**(20,000.00)**	**(23,059.55)**	**(30,000.00)**	**50%**	**10,000.00**	
100 .2401.2401 .	Interest Earnings.	(20,000.00)	(35,604.75)	(20,000.00)	(15,266.56)	(30,000.00)	50%	10,000.00	Interest on money in bank accounts.
Total		(20,000.00)	(52,398.22)	(20,000.00)	(23,059.55)	(30,000.00)	50%	10,000.00	
W2806 Consol. Sewer #1 Labor		**(193,572.00)**	**(193,572.00)**	**(193,572.00)**	**(193,572.00)**	**(193,572.00)**	**0%**	**0.00**	
100 .2806.2806 .	Cons. Sewer #1 Labor	(193,572.00)	(193,572.00)	(193,572.00)	(193,572.00)	(193,572.00)	0%	0.00	Reimbursement from the Sewer budget for use of personnel.
Total		(193,572.00)	(193,572.00)	(193,572.00)	(193,572.00)	(193,572.00)	0%	0.00	
W2807 Consol. Sewer #1 Services		**(191,478.00)**	**(191,478.00)**	**(191,478.00)**	**(191,478.00)**	**(191,478.00)**	**0%**	**0.00**	

2027 Town of Vestal Final Budget 100 Spec. Dist.-Cons.Water#1 Fund

Accounts 100 Spec. Dist.-Cons.Water#1	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
100 .2807.2807 .	Cons. Sewer #1 Services	(191,478.00)	(191,478.00)	(191,478.00)	(191,478.00)	(191,478.00)	0%	0.00	Reimbursement from Sewer for use of Water personnel.
Total		(191,478.00)	(191,478.00)	(191,478.00)	(191,478.00)	(191,478.00)	0%	0.00	
W2808 C.Sew#1 Off.&Equip Rent		**(18,460.00)**	**(18,460.00)**	**(18,460.00)**	**(18,460.00)**	**(18,460.00)**	**0%**	**0.00**	
100 .2808.2808 .	C.S.#1 Off. & Equip. Rent	(18,460.00)	(18,460.00)	(18,460.00)	(18,460.00)	(18,460.00)	0%	0.00	Reimbursement from Sewer for the water truck.
Total		(18,460.00)	(18,460.00)	(18,460.00)	(18,460.00)	(18,460.00)	0%	0.00	
W8310 Administration		**1,187,520.50**	**1,054,093.86**	**1,187,520.50**	**865,555.13**	**1,248,579.65**	**5%**	**61,059.15**	
100 .8310.1010 .	Salaries-Administrative	341,311.60	331,431.46	341,311.60	189,742.33	324,546.32	-5%	(16,765.28)	1- Water/Sewer Superintendent at $110,886 1- Deputy Water/Sewer Superintendent at $94,004 1- Principal Account Clerk at $54,450 1- Senior Account Clerk at $65,506 1- Foreman at $78,489 1- Sewer Maintenance Worker at $71,937 1- Equipment Mechanic at 69,128 1- Water Meter Reader Person & Repair at 68,617 1- Water/Wastewater Maintainer at $67,472 5- Motor Equipment Operators $57,553 to $61,253 2- Laborers at $48,214 and $48,235
100 .8310.1033 .	Overtime	2,000.00	1,075.87	2,000.00	24.46	2,200.00	10%	200.00	Emergency response for union and non-salaried personnel.
100 .8310.1060 .	Taxable Fringe Benefits	400.00	700.00	400.00	0.00	400.00	0%	0.00	Fitness Program (gym membership).
100 .8310.2210 .	Office Furniture/Equipment	1,000.00	0.00	1,000.00	0.00	1,000.00	0%	0.00	
100 .8310.2220 .	Computer Hardware	2,500.00	845.53	2,500.00	0.00	2,500.00	0%	0.00	Cellphones
100 .8310.2230 .	Vehicle	138,187.50	138,824.35	138,187.50	138,187.23	205,000.00	48%	66,812.50	
100 .8310.2240 .	Bldg. & Grd. Equipment	50,000.00	5,661.96	50,000.00	45,863.41	85,000.00	70%	35,000.00	
100 .8310.3000 .	Landscaping	1,000.00	0.00	1,000.00	0.00	1,000.00	0%	0.00	
100 .8310.4000 .	Contr. & Prof. Services	107,061.16	82,550.31	107,061.16	68,296.14	60,000.00	-44%	(47,061.16)	Financial services for borrowing, engineering/specialty services for projects and system assessment/maintenance.
100 .8310.4010 .	Office Exp. & Supplies	5,600.00	3,732.26	5,600.00	3,852.27	6,000.00	7%	400.00	Regular office supplies - envelopes, copy paper, postcards (for utility bills), Post-Its, file boxes, etc.
100 .8310.4020 .	Postage & Freight	7,500.00	6,279.18	7,500.00	6,836.99	8,500.00	13%	1,000.00	Used to send lab samples, bills, etc.
100 .8310.4030 .	Education & Travel	7,500.00	5,678.50	7,500.00	3,009.20	7,500.00	0%	0.00	Training and CDL licensing.
100 .8310.4040 .	Vehicle Maintenance	23,000.00	19,928.43	23,000.00	21,802.50	25,000.00	9%	2,000.00	Regular maintenance and repairs.
100 .8310.4050 .	Telephone Expense	1,200.00	772.50	1,200.00	538.24	1,200.00	0%	0.00	
100 .8310.4051 .	Cellular Telephone Expense	2,300.00	1,956.15	2,300.00	1,324.68	2,300.00	0%	0.00	
100 .8310.4052 .	SCADA Telephone Lines	30,000.00	29,361.74	30,000.00	19,559.61	30,000.00	0%	0.00	Well monitoring system.
100 .8310.4060 .	Operating Exp. & Supplies	7,101.00	5,024.41	7,101.00	2,434.37	7,500.00	6%	399.00	Security answering service, billing software.
100 .8310.4061 .	Permits & Fees	20,000.00	1,340.00	20,000.00	1,365.00	20,000.00	0%	0.00	Regulatory agency fees - DEC, Susquehanna River Basin Commission.

2027 Town of Vestal Final Budget 100 Spec. Dist.-Cons.Water#1 Fund

Accounts 100 Spec. Dist.-Cons.Water#1	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
100 .8310.4070 .	Insurance	121,827.24	116,985.83	121,827.24	73,037.32	126,700.33	4%	4,873.09	Flood and general insurance for the buildings/grounds.
100 .8310.4080 .	Bldg. & Grounds Maint.	12,000.00	10,617.67	12,000.00	6,842.85	12,000.00	0%	0.00	Garbage service, heater, etc. unit repair.
100 .8310.4100 .	Town Communications	0.00	0.00	0%	0.00	1,000.00		1,000.00	Town Communications
100 .8310.4140 .	Legal Notices & Advert.	1,000.00	0.00	1,000.00	0.00	1,000.00	0%	0.00	Advertisements for legally required notices (public hearing notices, etc.).
100 .8310.4180 .	Clothing Allowance	4,800.00	3,653.01	4,800.00	4,052.10	5,200.00	8%	400.00	Contractual - work boots, etc.
100 .8310.4190 .	Gas and Diesel Fuel	50,000.00	34,259.72	50,000.00	30,276.85	55,000.00	10%	5,000.00	
100 .8310.4308 .	Printer Contract w/Supplies	1,000.00	989.21	1,000.00	822.73	1,200.00	20%	200.00	Printer lease - ink, toner, etc.
100 .8310.4440 .	Machine Maint. & Leases	4,100.00	3,929.05	4,100.00	1,582.32	4,100.00	0%	0.00	Meter maintenance.
100 .8310.4441 .	Software Maintenance	35,000.00	38,863.72	35,000.00	35,972.53	43,000.00	23%	8,000.00	Software for meters, well/sewer monitoring system and alert system.
100 .8310.4490 .	Books Periodicals Dues & Sub.	499.00	0.00	499.00	499.00	100.00	-80%	(399.00)	Not normally utilized.
100 .8310.4500 .	Tn.Gen.Personnel Services	209,633.00	209,633.00	209,633.00	209,633.00	209,633.00	0%	0.00	Reimbursement to the Town for use of Town office personnel/services.
Total		1,187,520.50	1,054,093.86	1,187,520.50	865,555.13	1,248,579.65	5%	61,059.15	
W8320 Source Sup.,Pow.,&Pump.		**368,075.40**	**356,741.44**	**368,075.40**	**219,586.56**	**520,776.00**	**41%**	**152,700.60**	
100 .8320.4110 .	Electric Expense	329,955.90	336,290.28	329,955.90	203,603.55	477,776.00	45%	147,820.10	$329,955 X 48.8% Increase for Constellation Energy + 5% for NYSEG
100 .8320.4111 .	Heat Expense	30,119.50	20,451.16	30,119.50	15,983.01	35,000.00	16%	4,880.50	2027 10% increase
100 .8320.4440 .	Machine Maintenance	3,000.00	0.00	3,000.00	0.00	3,000.00	0%	0.00	Unexpected machinery repair/replacement.
100 .8320.4560 .	Payment-Binghamton Water	5,000.00	0.00	5,000.00	0.00	5,000.00	0%	0.00	
Total		368,075.40	356,741.44	368,075.40	219,586.56	520,776.00	41%	152,700.60	
W8330 Purification		**310,146.00**	**209,622.47**	**310,146.00**	**177,599.73**	**292,000.00**	**-6%**	**(18,146.00)**	
100 .8330.2100 .	Operational Equip	30,000.00	16,297.10	30,000.00	3,500.00	20,000.00	-33%	(10,000.00)	Fund utilized for small equipment, when needed.
100 .8330.3009 .	Well Improvements	60,000.00	31,172.77	60,000.00	20,268.15	60,000.00	0%	0.00	Parts.
100 .8330.4000 .	Contr. & Prof. Services	60,000.00	28,429.20	60,000.00	55,645.60	60,000.00	0%	0.00	Laboratory testing of samples.
100 .8330.4009 .	Well Maintenance	58,146.00	35,139.58	58,146.00	27,829.55	50,000.00	-14%	(8,146.00)	Training and equipment preventive maintenance.
100 .8330.4303 .	Chlorine & Chemicals	85,000.00	82,795.15	85,000.00	60,679.35	85,000.00	0%	0.00	For water treatment.
100 .8330.4313 .	Fluoridation-Oper. Exp.	17,000.00	15,788.67	17,000.00	9,677.08	17,000.00	0%	0.00	Chemicals and supplies for water treatment.
Total		310,146.00	209,622.47	310,146.00	177,599.73	292,000.00	-6%	(18,146.00)	
W8340 Trans. & Distrib.		**1,297,828.96**	**993,493.33**	**1,297,828.96**	**627,476.96**	**1,227,264.00**	**-5%**	**(70,564.96)**	
100 .8340.1020 .	Labor	828,328.96	677,977.66	828,328.96	405,891.69	769,764.00	-7%	(58,564.96)	1 Equipment Mechanic 1 Foreman 2 Laborer 5 MEO 1 Sewer Maintenance Worker 1 Water Meter Reader & Repair Person 1 Water/Waste Water Maintainer
100 .8340.1033 .	Overtime	85,000.00	98,433.24	85,000.00	61,882.99	85,000.00	0%	0.00	Contractual - emergency response and off hours monitoring of systems, including physical checks.
100 .8340.1034 .	Summer Labor	21,000.00	4,369.50	21,000.00	6,534.00	21,000.00	0%	0.00	Seasonal help.
100 .8340.1060 .	Taxable Fringe Benefits	2,000.00	1,933.04	2,000.00	2,198.00	2,000.00	0%	0.00	Health and Fitness Program (gym membership) & health insurance buy out.
100 .8340.2100 .	Operational Equip & Cap Outlay	45,000.00	47,345.54	45,000.00	20,270.55	45,000.00	0%	0.00	Monitoring system to detect water main breaks.

2027 Town of Vestal Final Budget 100 Spec. Dist.-Cons.Water#1 Fund

Accounts 100 Spec. Dist.-Cons.Water#1	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
100 .8340.3000 .	Main Replacement	97,000.00	19,500.00	97,000.00	13,374.76	100,000.00	3%	3,000.00	
100 .8340.3002 .	Misc. Imp.Water Sys.Security	40,000.00	5,509.65	40,000.00	0.00	40,000.00	0%	0.00	Security monitoring system (cameras on sensitive locations).
100 .8340.4060 .	Operating Exp. & Supplies	45,000.00	28,146.93	45,000.00	21,398.64	45,000.00	0%	0.00	Miscellaneous parts and supplies - mostly hardware.
100 .8340.4130 .	Bldg. & Equip. Repairs	22,500.00	17,541.56	22,500.00	20,027.34	22,500.00	0%	0.00	Parts and supplies for building and vehicle maintenance.
100 .8340.4304 .	Meters & Services	30,000.00	1,455.76	30,000.00	4,019.54	15,000.00	-50%	(15,000.00)	Purchase of meters and meter parts.
100 .8340.4312 .	Water Maint. Materials	80,000.00	91,280.45	80,000.00	71,879.45	80,000.00	0%	0.00	Purchase of necessary parts.
100 .8340.4355 .	Equip. Rental(Emergency)	2,000.00	0.00	2,000.00	0.00	2,000.00	0%	0.00	Fund for equipment for unexpected emergencies.
Total		1,297,828.96	993,493.33	1,297,828.96	627,476.96	1,227,264.00	-5%	(70,564.96)	
W9010 NYS Employees Retirement		**164,611.96**	**162,832.25**	**164,611.96**	**0.00**	**164,611.96**	**0%**	**0.00**	
100 .9010.8401 .	NYS Retirement	164,611.96	162,832.25	164,611.96	0.00	164,611.96	0%	0.00	Employee pension system payment - NYS Retirement System.
Total		164,611.96	162,832.25	164,611.96	0.00	164,611.96	0%	0.00	
W9030 Social Security Exp.		**101,595.11**	**82,369.11**	**101,595.11**	**47,989.68**	**110,230.69**	**8%**	**8,635.58**	
100 .9030.8403 .	FICA	101,595.11	82,369.11	101,595.11	47,989.68	110,230.69	8%	8,635.58	Payments to the federal government for each employee (in addition to employee tax payment) 6.2% increase in Social Security Tax, 1.45% increase in Medicare Tax. Based on projected salaries and wages.
Total		101,595.11	82,369.11	101,595.11	47,989.68	110,230.69	8%	8,635.58	
W9040 Workmen's Compensation		**30,711.41**	**16,795.40**	**30,711.41**	**12,172.12**	**32,246.98**	**5%**	**1,535.57**	
100 .9040.8404 .	Workmen's Comp. Expense	30,711.41	16,795.40	30,711.41	12,172.12	32,246.98	5%	1,535.57	Insurance for Workers Compensation claims.
Total		30,711.41	16,795.40	30,711.41	12,172.12	32,246.98	5%	1,535.57	
W9045 Term Life Insurance		**1,300.00**	**1,095.96**	**1,300.00**	**1,082.12**	**1,300.00**	**0%**	**0.00**	
100 .9045.8405 .	Term Life Insurance	1,300.00	1,095.96	1,300.00	1,082.12	1,300.00	0%	0.00	
Total		1,300.00	1,095.96	1,300.00	1,082.12	1,300.00	0%	0.00	
W9050 NYS Unemp. Ins.		**2,000.00**	**0.00**	**2,000.00**	**0.00**	**2,000.00**	**0%**	**0.00**	
100 .9050.8407 .	NYS Unemployment Ins.	2,000.00	0.00	2,000.00	0.00	2,000.00	0%	0.00	
Total		2,000.00	0.00	2,000.00	0.00	2,000.00	0%	0.00	
W9055 Disability Ins.		**5,000.00**	**2,475.40**	**5,000.00**	**1,859.71**	**5,000.00**	**0%**	**0.00**	
100 .9055.8408 .	Disability Insurance	5,000.00	2,475.40	5,000.00	1,859.71	5,000.00	0%	0.00	
Total		5,000.00	2,475.40	5,000.00	1,859.71	5,000.00	0%	0.00	
W9089 Other Employee Benefits		**100.00**	**26,952.11**	**100.00**	**58.00**	**100.00**	**0%**	**0.00**	
100 .9089.8000 .	Flex Admin.	100.00	58.20	100.00	58.00	100.00	0%	0.00	Administration fee for employee Flexible Spending plan.
Total		100.00	26,952.11	100.00	58.00	100.00	0%	0.00	
W9710 Bond Princ.& Interest		**112,751.21**	**120,588.52**	**112,751.21**	**0.00**	**0.00**	**-100%**	**(112,751.21)**	

2027 Town of Vestal Final Budget 100 Spec. Dist.-Cons.Water#1 Fund

Accounts 100 Spec. Dist.-Cons.Water#1	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
100 .9710.6451 .	Principal On Bonds	111,428.00	116,630.00	111,428.00	0.00	0.00	-100%	(111,428.00)	Payment on principal for borrowing: emergency power at wells, replace three water tanks, water main replacement, and refurbish tanks.
100 .9710.7451 .	Interest On Bonds	1,323.21	3,958.52	1,323.21	0.00	0.00	-100%	(1,323.21)	Payment on interest on money borrowed.
Total		112,751.21	120,588.52	112,751.21	0.00	0.00	-100%	(112,751.21)	
W9730 BAN Debt Service		**475,343.08**	**442,220.20**	**475,343.08**	**447,314.27**	**748,141.08**	**57%**	**272,798.00**	
100 .9730.6452 .	Principal on BANS	293,535.00	262,602.00	293,535.00	292,702.00	255,102.00	-13%	(38,433.00)	Payment on principal for borrowing for: emergency power at wells, replace three water tanks, water main replacement, and refurbish tanks.
100 .9730.7452 .	Interest on BANS	149,831.82	155,345.83	149,831.82	132,361.09	350,916.08	134%	201,084.26	Payment on interest on money borrowed.
100 .9730.7452R .	Reserve Interest	31,976.26	24,272.37	31,976.26	22,251.18	142,123.00	344%	110,146.74	Payment for premiums on BANS.
Total		475,343.08	442,220.20	475,343.08	447,314.27	748,141.08	57%	272,798.00	
W9901 Transfers to Other Funds		**461,668.30**	**446,523.75**	**461,668.30**	**219,872.34**	**475,518.35**	**3%**	**13,850.05**	
100 .9001.9002 .	Transfer to Health Ins Fund	461,668.30	446,523.75	461,668.30	219,872.34	475,518.35	3%	13,850.05	Health coverage - payment to Town for medical self-insurance.
Total		461,668.30	446,523.75	461,668.30	219,872.34	475,518.35	3%	13,850.05	
Grand Total		**58,394.66**	**42,420.29**	**58,394.66**	**(987,764.26)**	**0.00**			

2027 Town of Vestal Final Budget 110 Spec.Dist.-Cons.Sewer#1 Fund

Accounts 110 Spec.Dist.-Cons.Sewer#1	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
110 Spec.Dist.-Cons.Sewer#1		**0.00**	**(910,209.67)**	**212,135.12**	**(172,531.83)**	**(0.00)**			
S1002 Town of Bing.-Service		**(3,555.00)**	**(4,138.16)**	**(3,555.00)**	**(4,138.20)**	**(3,555.00)**	**0%**	**0.00**	
110 .1002.1002 .	Tn of Bing. Maint & Bond	(3,555.00)	(4,138.16)	(3,555.00)	(4,138.20)	(3,555.00)	0%	0.00	Sewer Maintenance for Town of Binghamton.
Total		(3,555.00)	(4,138.16)	(3,555.00)	(4,138.20)	(3,555.00)	0%	0.00	
S1003 Maintenance Assessment		**(455,550.00)**	**(455,550.00)**	**(455,550.00)**	**(455,550.00)**	**(455,550.00)**	**0%**	**0.00**	
110 .1003.1003 .	Maintenance Assessment	(455,550.00)	(455,550.00)	(455,550.00)	(455,550.00)	(455,550.00)	0%	0.00	Tax levy.
Total		(455,550.00)	(455,550.00)	(455,550.00)	(455,550.00)	(455,550.00)	0%	0.00	
S1004 Bond Assessments		**(42,873.00)**	**(42,472.48)**	**(42,873.00)**	**(42,873.00)**	**(42,873.00)**	**0%**	**0.00**	
110 .1004.1004 .	Bond Assessments	(42,873.00)	(42,472.48)	(42,873.00)	(42,873.00)	(42,873.00)	0%	0.00	Tax levy.
Total		(42,873.00)	(42,472.48)	(42,873.00)	(42,873.00)	(42,873.00)	0%	0.00	
S1011 Approp. Fund Balance		**0.00**	**0.00**	**(253,774.56)**	**0.00**	**(4,652.68)**	**-98%**	**(249,121.88)**	
110 .1011.1011 .	Approp. Fund Balance	0.00	0.00	(253,774.56)	0.00	(4,652.68)	-98%	(249,121.88)	
Total		0.00	0.00	(253,774.56)	0.00	(4,652.68)	-98%	(249,121.88)	
S1964 Refund-Real Property Tax		**400.00**	**0.00**	**400.00**	**0.00**	**400.00**	**0%**	**0.00**	
110 .1964.4072 .	Pr. Yr. by Court Order	400.00	0.00	400.00	0.00	400.00	0%	0.00	Reimbursements mandated by a court.
Total		400.00	0.00	400.00	0.00	400.00	0%	0.00	
S2120 Sewer Rents		**(4,975,540.00)**	**(5,504,106.87)**	**(5,113,274.95)**	**(3,809,492.33)**	**(5,132,003.65)**	**0%**	**18,728.70**	
110 .2120.2120 .	Sewer Rents	(4,800,940.00)	(4,784,080.75)	(4,938,674.95)	(3,659,223.47)	(4,957,403.65)	0%	18,728.70	Revenue from residents and businesses for sewer use.
110 .2120.2120CR.	Sewer Capital Reserves	(174,600.00)	(720,026.12)	(174,600.00)	(150,268.86)	(174,600.00)	0%	0.00	
Total		(4,975,540.00)	(5,504,106.87)	(5,113,274.95)	(3,809,492.33)	(5,132,003.65)	0%	18,728.70	
S2128 Int. & Pen. Sewer Rents		**(58,000.00)**	**(71,127.93)**	**(65,612.27)**	**(47,297.56)**	**(65,612.27)**	**0%**	**0.00**	
110 .2128.2128 .	Int. & Pen. Sewer Rents	(58,000.00)	(71,127.93)	(65,612.27)	(47,297.56)	(65,612.27)	0%	0.00	Late fees for sewer bills.
Total		(58,000.00)	(71,127.93)	(65,612.27)	(47,297.56)	(65,612.27)	0%	0.00	
S2145 Meters & Services		**(26,000.00)**	**(38,955.41)**	**(26,000.00)**	**(2,318.61)**	**(26,000.00)**	**0%**	**0.00**	
110 .2145.2145 .	Sewer Misc.Services Revenue	(26,000.00)	(38,955.41)	(26,000.00)	(2,318.61)	(26,000.00)	0%	0.00	Revenue - Charges to residents/businesses for other services.
Total		(26,000.00)	(38,955.41)	(26,000.00)	(2,318.61)	(26,000.00)	0%	0.00	
S2401 Interest Earned		**(15,000.00)**	**(72,881.44)**	**(15,000.00)**	**(100,047.80)**	**(15,000.00)**	**0%**	**0.00**	
110 .2401.2401 .	Interest Earnings	(15,000.00)	(72,881.44)	(15,000.00)	(41,102.06)	(15,000.00)	0%	0.00	Interest earned on funds in the bank.
Total		(15,000.00)	(72,881.44)	(15,000.00)	(100,047.80)	(15,000.00)	0%	0.00	
S8110 Administration		**371,796.00**	**332,811.66**	**376,270.15**	**296,003.21**	**379,833.52**	**1%**	**3,563.37**	
110 .8110.2220 .	Computer Hardware	2,000.00	2,000.00	2,000.00	0.00	2,000.00	0%	0.00	Computer hardware - Core processor.
110 .8110.4000 .	Professional Services	35,000.00	2,670.08	35,000.00	757.02	35,000.00	0%	0.00	System monitoring software, fiscal advisors (Ban/Bond handling), printing.
110 .8110.4020 .	Postage & Freight(C.W#1)	6,200.00	5,925.00	6,000.00	6,185.00	6,500.00	8%	500.00	Postage for mailing bills.
110 .8110.4030 .	Education & Travel	1,000.00	105.00	1,000.00	0.00	1,000.00	0%	0.00	License renewals.
110 .8110.4060 .	Operating Exp. & Supplies	3,600.00	3,956.48	3,600.00	1,154.93	3,600.00	0%	0.00	Spectrum services.
110 .8110.4070 .	Insurance	71,910.00	60,032.98	76,584.15	33,838.90	79,647.52	4%	3,063.37	General liability insurance.
110 .8110.4140 .	Legal Notices & Advert.	500.00	0.00	500.00	0.00	500.00	0%	0.00	Advertising for required legal notices (public hearings, etc.).
110 .8110.4170 .	Office Rent-Cons.W.D.#1	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	0%	0.00	Sewer reimbursement to Water for the office.
110 .8110.4355 .	Equip. Rent-Cons.W.D.#1	4,500.00	4,660.00	4,500.00	4,660.00	4,500.00	0%	0.00	Sewer reimbursement to Water for use of equipment.

2027 Town of Vestal Final Budget 110 Spec.Dist.-Cons.Sewer#1 Fund

Accounts 110 Spec.Dist.-Cons.Sewer#1	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
110 .8110.4441 .	Software Maintenance	2,000.00	8,376.12	2,000.00	4,321.36	2,000.00	0%	0.00	Software systems - monitoring sewer lines and alert system.
110 .8110.4500 .	Tn.Gen.Personnel Services	52,408.00	52,408.00	52,408.00	52,408.00	52,408.00	0%	0.00	Reimbursement to the Town for use of personnel/services.
110 .8110.4501 .	CW1 Pers.Serv.Chargeback	191,478.00	191,478.00	191,478.00	191,478.00	191,478.00	0%	0.00	Payment to Water for use of personnel.
Total		371,796.00	332,811.66	376,270.15	296,003.21	379,833.52	1%	3,563.37	
S8120 Sewage Coll. Systems		**682,522.00**	**582,798.29**	**1,294,792.84**	**1,031,517.46**	**815,612.88**	**-37%**	**(479,179.96)**	
110 .8120.2060 .	Capital Improvements - Infras	231,000.00	94,088.26	710,565.68	600,487.66	250,000.00	-65%	(460,565.68)	Lining of sewer pipes - seals and repairs.
110 .8120.2100 .	Operational Equip & Cap Outlay	10,000.00	4,596.03	10,000.00	7,775.00	10,000.00	0%	0.00	Core processor.
110 .8120.2130 .	Pump Station Improvements	60,000.00	106,717.80	75,000.00	22,370.00	75,000.00	0%	0.00	Sewer pumps and motors.
110 .8120.2230 .	Vehicles	10,000.00	62,217.56	118,187.50	118,187.11	65,000.00	-45%	(53,187.50)	Replace W-8,W-16..purchase track skidsteer.
110 .8120.4060 .	Operating Exp. & Supplies	14,000.00	6,685.36	15,000.00	11,199.94	15,000.00	0%	0.00	Misc supplies - lumber, asphalt, foam sealant, hardware/tools, caulk, concrete mix, paint, etc
110 .8120.4110 .	Electric	65,000.00	51,680.44	70,330.00	35,002.11	106,901.60	52%	36,571.60	48.8% Increase for Constellation Energy + 5% for NYSEG
110 .8120.4111 .	Heat Expense	1,550.00	1,087.78	1,581.16	610.16	1,739.28	10%	158.12	2027 10% increase
110 .8120.4323 .	Sewer Maint.& Repairs	60,000.00	41,268.04	62,156.50	22,917.11	60,000.00	-3%	(2,156.50)	Parts - sewer pipe, couplings, manhole frames, covers, pipe patch, pipe patch regulator, etc.
110 .8120.4325 .	Pumping Stas.Rep & Maint.	6,000.00	0.00	7,000.00	1,352.41	7,000.00	0%	0.00	Fence repair, sewer lift repair, hardware for repairs.
110 .8120.4355 .	Equip.Rent.-Con.W.D.#1	12,900.00	12,600.00	12,900.00	12,600.00	12,900.00	0%	0.00	Water truck rental fee.
110 .8120.4356 .	Point Repairs	10,000.00	0.00	10,000.00	0.00	10,000.00	0%	0.00	
110 .8120.4357 .	Sew. Equip.Maint.& Repair	8,500.00	8,285.02	8,500.00	5,443.96	8,500.00	0%	0.00	Repair service and parts.
110 .8120.4501 .	CW1 Pers.Serv.Chargeback	193,572.00	193,572.00	193,572.00	193,572.00	193,572.00	0%	0.00	Payment to Water District for use of Water personnel (CW1 chargeback).
Total		682,522.00	582,798.29	1,294,792.84	1,031,517.46	815,612.88	-37%	(479,179.96)	
S8130 Outside Sewer Coll. Sys.		**4,304,327.00**	**4,317,722.19**	**4,292,000.00**	**3,320,506.44**	**4,523,800.00**	**5%**	**231,800.00**	
110 .8130.4581 .	Vill Of End.-Waste Treat.	833,247.00	921,138.19	860,000.00	778,372.44	920,200.00	7%	60,200.00	Payment for watewater treatment to the Village of Endicott.
110 .8130.4582 .	Pay to Bing-JC Sewer Bd.	3,471,080.00	3,396,584.00	3,432,000.00	2,542,134.00	3,603,600.00	5%	171,600.00	Payment for watewater treatment to the Binghamton-JC Sewer treatment plant.
Total		4,304,327.00	4,317,722.19	4,292,000.00	3,320,506.44	4,523,800.00	5%	231,800.00	
S9620 Planned Additions to Reserve		**174,600.00**	**0.00**	**174,600.00**	**0.00**	**0.00**	**-100%**	**(174,600.00)**	
110 .9620.9000CR.	Transfer to Capital Reserve	174,600.00	0.00	174,600.00	0.00	0.00	-100%	(174,600.00)	Money put in reserve in anticipation of planned projects.
Total		174,600.00	0.00	174,600.00	0.00	0.00	-100%	(174,600.00)	
S9710 Bond Debt Service		**9,277.00**	**9,276.51**	**8,673.79**	**121,425.00**	**0.00**	**-100%**	**(8,673.79)**	

2027 Town of Vestal Final Budget 110 Spec.Dist.-Cons.Sewer#1 Fund

Accounts 110 Spec.Dist.-Cons.Sewer#1	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
110 .9710.6451 .	Principal On Bonds	8,972.00	8,972.00	8,572.00	120,000.00	0.00	-100%	(8,572.00)	Payment on money borrowed.
110 .9710.7451 .	Interest On Bonds	305.00	304.51	101.79	1,425.00	0.00	-100%	(101.79)	Payment on interest for money borrowed.
Total		9,277.00	9,276.51	8,673.79	121,425.00	0.00	-100%	(8,673.79)	
S9730 BAN Prin. & Int.		**36,414.00**	**36,413.97**	**41,038.12**	**33,726.27**	**25,600.20**	**-38%**	**(15,437.92)**	
110 .9730.6452 .	BAN Prin. Cons.S1P1	19,917.00	19,917.00	24,917.00	19,917.00	11,667.00	-53%	(13,250.00)	Payment on debt principal.
110 .9730.7452 .	BAN Int. Cons. S1P1	13,679.00	13,678.79	13,130.83	10,818.98	10,303.20	-22%	(2,827.63)	Payment on interest for money borrowed.
110 .9730.7452R .	Reserve Interest	2,818.00	2,818.18	2,990.29	2,990.29	3,630.00	21%	639.71	BAN reserves for payments in 2027.
Total		36,414.00	36,413.97	41,038.12	33,726.27	25,600.20	-38%	(15,437.92)	
Grand Total		**0.00**	**(910,209.67)**	**212,135.12**	**(172,531.83)**	**(0.00)**			

2027 Town of Vestal Final Budget 120 Spec.Dist.-Central Light Fund

Accounts 120 Spec.Dist.-Central Light	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Published Notes 2027
120 Spec.Dist.-Central Light		**0.00**	**(12,759.07)**	**0.00**	**(113,100.13)**	**0.00**			
B1001 Real Property Taxes		**(235,742.91)**	**(218,210.35)**	**(235,742.91)**	**(235,743.00)**	**(331,371.30)**	**41%**	**95,628.39**	
120 .1001.1001 .	Real Property Taxes	(235,742.91)	(218,210.35)	(235,742.91)	(235,743.00)	(331,371.30)	41%	95,628.39	Revenue from Residential and commercial property taxes
Total		(235,742.91)	(218,210.35)	(235,742.91)	(235,743.00)	(331,371.30)	41%	95,628.39	
B5182 Central Lighting		**235,742.91**	**210,642.99**	**235,742.91**	**124,352.27**	**331,371.30**	**41%**	**95,628.39**	
120 .5182.4110 .	Payments-to NYSE&G	235,742.91	210,642.99	235,742.91	124,352.27	331,371.30	41%	95,628.39	2026 actuals increase based on new electricity contract. +52.8%
Total		235,742.91	210,642.99	235,742.91	124,352.27	331,371.30	41%	95,628.39	
Grand Total		**0.00**	**(12,759.07)**	**0.00**	**(113,100.13)**	**0.00**			

2027 Town of Vestal Final Budget 200 Self Insurance Fund

Accounts 200 Self Insurance Fund	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Notes 2027
200 Self Insurance Fund		**0.00**	**(52,032.35)**	**0.00**	**848,936.32**	**(0.00)**			
MS1011 Approp. Fund Balance		**0.00**	**0.00**	**0.00**	**0.00**	**(388,726.69)**		**388,726.69**	
200 .1011.1011 .	Approp. Fund Balance	0.00	0.00	0.00	0.00	(388,726.69)		388,726.69	
Total		0.00	0.00	0.00	0.00	(388,726.69)		388,726.69	
MS1710 Administration		**488,202.00**	**379,320.99**	**488,202.00**	**150,939.21**	**501,351.50**	**3%**	**13,149.50**	
200 .1710.4000 .	Professional Services	55,000.00	47,750.00	55,000.00	48,758.60	55,000.00	0%	0.00	-$13,000 interfund transfer chargeback to general fund -$9,500 GASB 75 actuarial valuation 2026 -$33,000 Smith Brothers consulting
200 .1710.4800 .	Medical Administration	227,459.00	136,803.87	227,459.00	96,487.86	232,431.00	2%	4,972.00	Admin fee blended 3 mo @ $87.93 + 9 mo @ $89.69 × 163, plus AEA, CLA, SaveOn.
200 .1710.4801 .	Dental Administration	1,400.00	1,403.16	1,400.00	838.68	1,400.00	0%	0.00	Dental renewal
200 .1710.4803 .	PCORI Fee	1,225.00	1,053.46	1,225.00	1,230.07	1,770.00	44%	545.00	
200 .1710.4805 .	Medicare B	197,650.00	187,006.50	197,650.00	(354.00)	205,282.50	4%	7,632.50	Medicare B reimbursement for retirees
200 .1710.4806 .	EAP - Employee	5,468.00	5,304.00	5,468.00	3,978.00	5,468.00	0%	0.00	$3.40 EAP X 134 subscribers X 12 = $5,467.20
Total		488,202.00	379,320.99	488,202.00	150,939.21	501,351.50	3%	13,149.50	
MS1722 Stop Loss Premiums		**438,710.00**	**359,131.40**	**438,710.00**	**299,331.63**	**561,392.00**	**28%**	**122,682.00**	
200 .1722.4830 .	Stop Loss Protection	438,710.00	359,131.40	438,710.00	299,331.63	561,392.00	28%	122,682.00	3 mo @ $265.75 + 9 mo @ $287.01 × 163 contracts
Total		438,710.00	359,131.40	438,710.00	299,331.63	561,392.00	28%	122,682.00	
MS2401 Interest and Earning		**(50,000.00)**	**(130,398.61)**	**(50,000.00)**	**(63,564.76)**	**(70,000.00)**	**40%**	**20,000.00**	
200 .2401.2401 .	Interest Earnings	(50,000.00)	(130,398.61)	(50,000.00)	(63,564.76)	(70,000.00)	40%	20,000.00	
Total		(50,000.00)	(130,398.61)	(50,000.00)	(63,564.76)	(70,000.00)	40%	20,000.00	

2027 Town of Vestal Final Budget 200 Self Insurance Fund

Accounts 200 Self Insurance Fund	Description	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 10.30.2026	2027 Final Budget	Percent Change	Dollar Change	Notes 2027
MS2680 Insurance Recoveries		**(107,463.15)**	**(129,121.12)**	**(107,463.15)**	**(229,904.74)**	**(345,103.17)**	**221%**	**237,640.02**	
200 .2680.2680 .	Insurance Recoveries	(107,463.15)	(129,121.12)	(107,463.15)	(229,904.74)	(345,103.17)	221%	237,640.02	Stop loss payments
Total		(107,463.15)	(129,121.12)	(107,463.15)	(229,904.74)	(345,103.17)	221%	237,640.02	
MS2708 Retirees Contrib. Health Ins.		**(47,130.00)**	**(81,932.42)**	**(47,130.00)**	**(31,967.04)**	**(47,130.00)**	**0%**	**0.00**	
200 .2708.2708 .	Retirees Contrib. Health	(47,130.00)	(81,932.42)	(47,130.00)	(31,967.04)	(47,130.00)	0%	0.00	Retiree contributions
Total		(47,130.00)	(81,932.42)	(47,130.00)	(31,967.04)	(47,130.00)	0%	0.00	
MS2709 Employees Contribution		**(474,468.44)**	**(451,845.59)**	**(474,468.44)**	**(272,751.72)**	**(488,285.57)**	**3%**	**13,817.13**	
200 .2709.2709D .	Dental Extra - Emp.	(94,468.44)	(82,523.04)	(94,468.44)	(55,200.19)	(87,119.57)	-8%	(7,348.87)	employee dental contributions
200 .2709.2709M .	Medical Ins. - Emp.	(380,000.00)	(369,322.55)	(380,000.00)	(217,551.53)	(401,166.00)	6%	21,166.00	employee medical contributions
Total		(474,468.44)	(451,845.59)	(474,468.44)	(272,751.72)	(488,285.57)	3%	13,817.13	
MS2770 Other Misc. - Cobra		**(37,610.00)**	**(7,630.24)**	**(37,610.00)**	**(24,648.78)**	**(37,610.00)**	**0%**	**0.00**	
200 .2770.2770D .	Cobra - Dental	(5,700.00)	(7,630.24)	(5,700.00)	(2,950.86)	(5,700.00)	0%	0.00	employee dental contributions for Cobra
200 .2770.2770M .	Cobra - Medical	(31,910.00)	0.00	(31,910.00)	(21,697.92)	(31,910.00)	0%	0.00	employee medical contributions for Cobra
Total		(37,610.00)	(7,630.24)	(37,610.00)	(24,648.78)	(37,610.00)	0%	0.00	
MS5031 Interfund Transfers		**(4,617,482.94)**	**(4,542,862.56)**	**(4,617,482.94)**	**(2,278,869.72)**	**(4,617,482.94)**	**0%**	**0.00**	
200 .5031.5031D .	Dental Premiums	(25,000.00)	(24,028.50)	(25,000.00)	(8,700.79)	(25,000.00)	0%	0.00	Employee Dental Premiums reimbursements
200 .5031.5031M .	Medical Premiums	(4,592,482.94)	(4,518,834.06)	(4,592,482.94)	(2,270,168.93)	(4,592,482.94)	0%	0.00	Employee Medical Premiums reimbursements
Total		(4,617,482.94)	(4,542,862.56)	(4,617,482.94)	(2,278,869.72)	(4,617,482.94)	0%	0.00	
MS9060 Hospital & Medical		**4,643,849.53**	**4,694,703.58**	**4,643,849.53**	**3,300,372.24**	**4,931,594.87**	**6%**	**287,745.34**	
200 .9060.8010 .	Medical Claims	3,700,000.00	3,828,874.94	3,700,000.00	2,608,599.43	3,933,330.35	6%	233,330.35	Medical Premiums
200 .9060.8015 .	Dental Claims	3,500.00	1,399.00	3,500.00	282.00	1,988.00	-43%	(1,512.00)	Dental Premiums
200 .9060.8020 .	Medicare Health Plan	825,349.53	747,363.08	825,349.53	605,904.68	864,813.24	5%	39,463.71	477.27 monthly * 151 = 72,067.77*12 months = 864,813.24
200 .9060.8025 .	Dental Premiums	115,000.00	117,066.56	115,000.00	85,586.13	131,463.28	14%	16,463.28	voluntary dental plan 2026 annualized × (1 + 4% renewal)
Total		4,643,849.53	4,694,703.58	4,643,849.53	3,300,372.24	4,931,594.87	6%	287,745.34	
Accounts 200 Self Insurance Fund		**0.00**	**(52,032.35)**	**0.00**	**848,936.32**	**(0.00)**			

2027 Town of Vestal Final Budget Spec.Dist. Funds

Accounts	Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 9.30.2026	2027 Final Budget	Percent Change
131 Spec.Dist.-Dr.Dist.#1		**(19.90)**	**(115.95)**	**0.00**	**(84.31)**	**0.00**	**(35.29)**	**0.00**	
01D30 Maintenance Assessment		**(4,988.23)**	**(4,989.08)**	**(4,990.00)**	**(4,990.00)**	**(4,990.00)**	**(4,990.00)**	**(4,990.00)**	**0.00**
131 .1030.1003 .	Maintenance Assessment	(4,988.23)	(4,989.08)	(4,990.00)	(4,990.00)	(4,990.00)	(4,990.00)	(4,990.00)	0.00
Total		(4,988.23)	(4,989.08)	(4,990.00)	(4,990.00)	(4,990.00)	(4,990.00)	(4,990.00)	0.00
01SD8 Drainage Oper. Exp.		**4,990.00**	**4,990.00**	**4,990.00**	**4,990.00**	**4,990.00**	**4,990.00**	**4,990.00**	**0.00**
131 .8540.4060 .	Operational Expenses	2,495.00	2,495.00	2,495.00	2,495.00	2,495.00	2,495.00	2,495.00	0.00
131 .8540.4307 .	Storm Sewer Materials	2,495.00	2,495.00	2,495.00	2,495.00	2,495.00	2,495.00	2,495.00	0.00
Total		4,990.00	4,990.00	4,990.00	4,990.00	4,990.00	4,990.00	4,990.00	0.00
132 Spec.Dist.-Dr.Dist.#2		**(8.95)**	**(46.38)**	**0.00**	**(33.07)**	**0.00**	**(13.82)**	**0.00**	
02D30 Maintenance Assessment		**(1,966.44)**	**(1,966.44)**	**(1,966.00)**	**(1,966.00)**	**(1,966.00)**	**(1,966.00)**	**(1,966.00)**	**0.00**
132 .1030.1003 .	Maintenance Assessment	(1,966.44)	(1,966.44)	(1,966.00)	(1,966.00)	(1,966.00)	(1,966.00)	(1,966.00)	0.00
Total		(1,966.44)	(1,966.44)	(1,966.00)	(1,966.00)	(1,966.00)	(1,966.00)	(1,966.00)	0.00
02SD8 Drainage Oper. Exp.		**1,966.00**	**1,966.00**	**1,966.00**	**1,966.00**	**1,966.00**	**1,966.00**	**1,966.00**	**0.00**
132 .8540.4060 .	Operational Expense	983.00	983.00	983.00	983.00	983.00	983.00	983.00	0.00
132 .8540.4307 .	Storm Sewer Materials	983.00	983.00	983.00	983.00	983.00	983.00	983.00	0.00
Total		1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	1,966.00	0.00
133 Spec.Dist.-Dr.Dist.#3		**(50.41)**	**(312.77)**	**0.00**	**(239.45)**	**0.00**	**(131.66)**	**0.00**	
03D02 Tn of Bing. Serv. Area		**(657.96)**	**(657.78)**	**0.00**	**(657.96)**	**0.00**	**(657.96)**	**0.00**	
133 .1002.1002 .	Tn.of Bing. Service Area	(657.96)	(657.78)	0.00	(657.96)	0.00	(657.96)	0.00	
Total		(657.96)	(657.78)	0.00	(657.96)	0.00	(657.96)	0.00	
03D30 Maintenance Assessment		**(9,696.05)**	**(9,743.64)**	**(10,402.00)**	**(9,743.00)**	**(10,402.00)**	**(9,744.00)**	**(10,402.00)**	**0.00**
133 .1030.1003 .	Maintenance Assessment	(9,696.05)	(9,743.64)	(10,402.00)	(9,743.00)	(10,402.00)	(9,744.00)	(10,402.00)	0.00
Total		(9,696.05)	(9,743.64)	(10,402.00)	(9,743.00)	(10,402.00)	(9,744.00)	(10,402.00)	0.00
03SD8 Drainage Oper. Exp.		**10,354.00**	**10,354.00**	**10,402.00**	**10,354.00**	**10,402.00**	**10,354.00**	**10,402.00**	**0.00**
133 .8540.4060 .	Operational Expenses	5,177.00	5,177.00	5,201.00	5,177.00	5,201.00	5,177.00	5,201.00	0.00
133 .8540.4307 .	Storm Sewer Materials	5,177.00	5,177.00	5,201.00	5,177.00	5,201.00	5,177.00	5,201.00	0.00
Total		10,354.00	10,354.00	10,402.00	10,354.00	10,402.00	10,354.00	10,402.00	0.00
134 Spec.Dist.-Dr.Dist.#4		**(1.56)**	**(8.43)**	**0.00**	**(6.05)**	**0.00**	**(2.54)**	**0.00**	
04D30 Maintenance Assessments		**(361.00)**	**(361.00)**	**(361.00)**	**(361.00)**	**(361.00)**	**(361.00)**	**(361.00)**	**0.00**
134 .1030.1003 .	Maintenance Assessment	(361.00)	(361.00)	(361.00)	(361.00)	(361.00)	(361.00)	(361.00)	0.00
Total		(361.00)	(361.00)	(361.00)	(361.00)	(361.00)	(361.00)	(361.00)	0.00
04SD8 Drainage Oper. Exp.		**361.00**	**361.00**	**361.00**	**361.00**	**361.00**	**361.00**	**361.00**	**0.00**
134 .8540.4060 .	Operational Expenses	180.00	180.00	180.00	180.00	180.00	180.00	180.00	0.00
134 .8540.4307 .	Storm Sewer Materials	181.00	181.00	181.00	181.00	181.00	181.00	181.00	0.00
Total		361.00	361.00	361.00	361.00	361.00	361.00	361.00	0.00
135 Spec.Dist.-Dr.Dist.#5		**(3.56)**	**(21.14)**	**0.00**	**(15.57)**	**0.00**	**(6.50)**	**0.00**	
05D30 Maintenance Assessments		**(920.55)**	**(920.55)**	**(921.00)**	**(921.00)**	**(921.00)**	**(921.00)**	**(921.00)**	**0.00**
135 .1030.1003 .	Maintenance Assessment	(920.55)	(920.55)	(921.00)	(921.00)	(921.00)	(921.00)	(921.00)	0.00
Total		(920.55)	(920.55)	(921.00)	(921.00)	(921.00)	(921.00)	(921.00)	0.00
05SD8 Drainage Oper. Exp.		**921.00**	**921.00**	**921.00**	**921.00**	**921.00**	**921.00**	**921.00**	**0.00**
135 .8540.4060 .	Operational Expenses	461.00	461.00	461.00	461.00	461.00	461.00	461.00	0.00
135 .8540.4307 .	Storm Sewer Materials	460.00	460.00	460.00	460.00	460.00	460.00	460.00	0.00

2027 Town of Vestal Final Budget Spec.Dist. Funds

Accounts	Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 9.30.2026	2027 Final Budget	Percent Change
Total		921.00	921.00	921.00	921.00	921.00	921.00	921.00	0.00
136 Spec.Dist.-Dr.Dist.#6		**(17.80)**	**(92.28)**	**0.00**	**300.03**	**0.00**	**313.48**	**0.00**	
06D30 Maintenance Assessments		**(385.03)**	**(385.03)**	**(385.00)**	**(385.00)**	**(385.00)**	**(385.00)**	**(385.00)**	**0.00**
136 .1030.1003 .	Maintenance Assessment	(385.03)	(385.03)	(385.00)	(385.00)	(385.00)	(385.00)	(385.00)	0.00
Total		(385.03)	(385.03)	(385.00)	(385.00)	(385.00)	(385.00)	(385.00)	0.00
06SD8 Drainage Oper. Exp.		**368.12**	**297.92**	**385.00**	**689.92**	**385.00**	**698.48**	**385.00**	**0.00**
136 .8540.4060 .	Oper. Exp.(Inc. Conrail)	288.12	297.92	250.00	304.92	250.00	698.48	250.00	0.00
Total		368.12	297.92	385.00	689.92	385.00	698.48	385.00	0.00
137 Spec.Dist.-Dr.Dist.#7		**(0.66)**	**(3.52)**	**0.00**	**(2.55)**	**0.00**	**(1.07)**	**0.00**	
07D30 Maintenance Assessments		**(152.00)**	**(152.00)**	**(152.00)**	**(152.00)**	**(152.00)**	**(152.00)**	**(152.00)**	**0.00**
137 .1030.1003 .	Maintenance Assessments	(152.00)	(152.00)	(152.00)	(152.00)	(152.00)	(152.00)	(152.00)	0.00
Total		(152.00)	(152.00)	(152.00)	(152.00)	(152.00)	(152.00)	(152.00)	0.00
07SD8 Drainage Oper. Exp.		**152.00**	**152.00**	**152.00**	**152.00**	**152.00**	**152.00**	**152.00**	**0.00**
137 .8540.4060 .	Operational Expenses	76.00	76.00	76.00	76.00	76.00	76.00	76.00	0.00
137 .8540.4307 .	Storm Sewer Materials	76.00	76.00	76.00	76.00	76.00	76.00	76.00	0.00
Total		152.00	152.00	152.00	152.00	152.00	152.00	152.00	0.00
138 Spec.Dist.-Dr.Dist.#8		**(1.59)**	**(7.94)**	**0.00**	**(2.82)**	**0.00**	**(2.36)**	**0.00**	
08D30 Maintenance Assessments		**(332.15)**	**(332.15)**	**(332.00)**	**(332.00)**	**(332.00)**	**(332.00)**	**(332.00)**	**0.00**
138 .1030.1003 .	Maintenance Assessments	(332.15)	(332.15)	(332.00)	(332.00)	(332.00)	(332.00)	(332.00)	0.00
Total		(332.15)	(332.15)	(332.00)	(332.00)	(332.00)	(332.00)	(332.00)	0.00
08SD8 Drainage Oper. Exp.		**332.00**	**332.00**	**332.00**	**332.00**	**332.00**	**332.00**	**332.00**	**0.00**
138 .8540.4060 .	Operational Expenses	166.00	166.00	166.00	166.00	166.00	166.00	166.00	0.00
138 .8540.4307 .	Storm Sewer Materials	166.00	166.00	166.00	166.00	166.00	166.00	166.00	0.00
Total		332.00	332.00	332.00	332.00	332.00	332.00	332.00	0.00
139 Spec.Dist.-Dr.Dist.#9		**(2.98)**	**(17.26)**	**0.00**	**(12.63)**	**0.00**	**(5.27)**	**0.00**	
09D30 Maintenance Assessments		**(749.74)**	**(749.74)**	**(750.00)**	**(750.00)**	**(750.00)**	**(750.00)**	**(750.00)**	**0.00**
139 .1030.1003 .	Maintenance Assessments	(749.74)	(749.74)	(750.00)	(750.00)	(750.00)	(750.00)	(750.00)	0.00
Total		(749.74)	(749.74)	(750.00)	(750.00)	(750.00)	(750.00)	(750.00)	0.00
09SD8 Drainage Oper. Exp.		**750.00**	**750.00**	**750.00**	**750.00**	**750.00**	**750.00**	**750.00**	**0.00**
139 .8540.4060 .	Operational Expenses	375.00	375.00	375.00	375.00	375.00	375.00	375.00	0.00
139 .8540.4307 .	Storm Sewer Materials	375.00	375.00	375.00	375.00	375.00	375.00	375.00	0.00
Total		750.00	750.00	750.00	750.00	750.00	750.00	750.00	0.00
140 Spec.Dist.-Dr.Dist.#10		**(0.54)**	**(2.91)**	**0.00**	**(2.10)**	**0.00**	**(0.89)**	**0.00**	
10D30 Maintenance Assessments		**(114.00)**	**(114.00)**	**(114.00)**	**(114.00)**	**(114.00)**	**(114.00)**	**(114.00)**	**0.00**
140 .1030.1003 .	Maintenance Assessments	(114.00)	(114.00)	(114.00)	(114.00)	(114.00)	(114.00)	(114.00)	0.00
Total		(114.00)	(114.00)	(114.00)	(114.00)	(114.00)	(114.00)	(114.00)	0.00
10SD8 Drainage Oper. Exp.		**114.00**	**114.00**	**114.00**	**114.00**	**114.00**	**114.00**	**114.00**	**0.00**
140 .8540.4060 .	Operational Expenses	57.00	57.00	57.00	57.00	57.00	57.00	57.00	0.00
140 .8540.4307 .	Storm Sewer Materials	57.00	57.00	57.00	57.00	57.00	57.00	57.00	0.00
Total		114.00	114.00	114.00	114.00	114.00	114.00	114.00	0.00
141 Spec.Dist.-Dr.Dist.#11		**(1.87)**	**(10.06)**	**0.00**	**(7.25)**	**0.00**	**(2.04)**	**0.00**	
11D30 Maintenance Assessments		**(427.02)**	**(427.02)**	**(427.00)**	**(427.00)**	**(427.00)**	**(427.00)**	**(427.00)**	**0.00**

2027 Town of Vestal Final Budget Spec.Dist. Funds

Accounts	Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 9.30.2026	2027 Final Budget	Percent Change
141 .1030.1003 .	Maintenance Assessments	(427.02)	(427.02)	(427.00)	(427.00)	(427.00)	(427.00)	(427.00)	0.00
Total		(427.02)	(427.02)	(427.00)	(427.00)	(427.00)	(427.00)	(427.00)	0.00
11SD8 Drainage Oper. Exp.		**427.00**	**427.00**	**427.00**	**427.00**	**427.00**	**428.00**	**427.00**	**0.00**
141 .8540.4060 .	Operational Expenses	213.50	213.50	213.50	213.50	213.50	214.00	213.50	0.00
141 .8540.4307 .	Storm Sewer Materials	213.50	213.50	213.50	213.50	213.50	214.00	213.50	0.00
Total		427.00	427.00	427.00	427.00	427.00	428.00	427.00	0.00
143 Spec.Dist.-Dr.Dist.#13		**(0.41)**	**(2.43)**	**0.00**	**(1.79)**	**0.00**	**(0.75)**	**0.00**	
13D30 Maintenance Assessments		**(103.95)**	**(103.95)**	**(104.00)**	**(104.00)**	**(104.00)**	**(104.00)**	**(104.00)**	**0.00**
143 .1030.1003 .	Maintenance Assessments	(103.95)	(103.95)	(104.00)	(104.00)	(104.00)	(104.00)	(104.00)	0.00
Total		(103.95)	(103.95)	(104.00)	(104.00)	(104.00)	(104.00)	(104.00)	0.00
13SD8 Drainage Oper. Exp.		**104.00**	**104.00**	**104.00**	**104.00**	**104.00**	**104.00**	**104.00**	**0.00**
143 .8540.4060 .	Operational Expenses	104.00	104.00	104.00	104.00	104.00	104.00	104.00	0.00
Total		104.00	104.00	104.00	104.00	104.00	104.00	104.00	0.00
144 Spec.Dist.-Dr.Dist.#14		**(0.06)**	**(0.23)**	**0.00**	**(0.16)**	**0.00**	**(0.08)**	**0.00**	
14D30 Maintenance Assessments		**(9.00)**	**(9.00)**	**(9.00)**	**(9.00)**	**(9.00)**	**(9.00)**	**(9.00)**	**0.00**
144 .1030.1003 .	Maintenance Assessments	(9.00)	(9.00)	(9.00)	(9.00)	(9.00)	(9.00)	(9.00)	0.00
Total		(9.00)	(9.00)	(9.00)	(9.00)	(9.00)	(9.00)	(9.00)	0.00
14SD8 Drainage Oper. Exp.		**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**0.00**
144 .8540.4060 .	Operational Expenses	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00
Total		9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00
145 Spec.Dist.-Dr.Dist.#15		**(1.47)**	**(7.96)**	**0.00**	**(5.72)**	**0.00**	**(2.39)**	**0.00**	
15D30 Maintenance Assessments		**(342.00)**	**(342.00)**	**(342.00)**	**(342.00)**	**(342.00)**	**(342.00)**	**(342.00)**	**0.00**
145 .1030.1003 .	Maintenance Assessments	(342.00)	(342.00)	(342.00)	(342.00)	(342.00)	(342.00)	(342.00)	0.00
Total		(342.00)	(342.00)	(342.00)	(342.00)	(342.00)	(342.00)	(342.00)	0.00
15SD8 Drainage Oper. Exp.		**342.00**	**342.00**	**342.00**	**342.00**	**342.00**	**342.00**	**342.00**	**0.00**
145 .8540.4060 .	Operational Expenses	342.00	342.00	342.00	342.00	342.00	342.00	342.00	0.00
Total		342.00	342.00	342.00	342.00	342.00	342.00	342.00	0.00
146 Spec.Dist.-Dr.Dist.#16		**(0.32)**	**(1.95)**	**0.00**	**(1.42)**	**0.00**	**(0.60)**	**0.00**	
16D30 Maintenance Assessments		**(84.96)**	**(84.96)**	**(85.00)**	**(85.00)**	**(85.00)**	**(85.00)**	**(85.00)**	**0.00**
146 .1030.1003 .	Maintenance Assessments	(84.96)	(84.96)	(85.00)	(85.00)	(85.00)	(85.00)	(85.00)	0.00
Total		(84.96)	(84.96)	(85.00)	(85.00)	(85.00)	(85.00)	(85.00)	0.00
16SD8 Drainage Oper. Exp.		**85.00**	**85.00**	**85.00**	**85.00**	**85.00**	**85.00**	**85.00**	**0.00**
146 .8540.4060 .	Operational Expenses	85.00	85.00	85.00	85.00	85.00	85.00	85.00	0.00
Total		85.00	85.00	85.00	85.00	85.00	85.00	85.00	0.00
147 Spec.Dist.-Dr.Dist.#17		**49.86**	**(120.45)**	**0.00**	**(80.11)**	**0.00**	**(21.70)**	**0.00**	
17D30 Maintenance Assessments		**(5,947.06)**	**(6,004.00)**	**(6,023.00)**	**(6,003.00)**	**(6,023.00)**	**(6,003.00)**	**(6,023.00)**	**0.00**
147 .1030.1003 .	Maintenance Assessments	(5,947.06)	(6,004.00)	(6,023.00)	(6,003.00)	(6,023.00)	(6,003.00)	(6,023.00)	0.00
Total		(5,947.06)	(6,004.00)	(6,023.00)	(6,003.00)	(6,023.00)	(6,003.00)	(6,023.00)	0.00
17SD8 Drainage Oper. Exp.		**6,023.00**	**6,023.00**	**6,023.00**	**6,023.00**	**6,023.00**	**6,023.00**	**6,023.00**	**0.00**
147 .8540.4060 .	Operational Expenses	6,023.00	6,023.00	6,023.00	6,023.00	6,023.00	6,023.00	6,023.00	0.00
Total		6,023.00	6,023.00	6,023.00	6,023.00	6,023.00	6,023.00	6,023.00	0.00
148 Spec.Dist.-Dr.Dist.#18		**(271.95)**	**(1,379.35)**	**0.00**	**(1,179.57)**	**0.00**	**(496.92)**	**0.00**	

2027 Town of Vestal Final Budget Spec.Dist. Funds

Accounts	Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals 9.30.2026	2027 Final Budget	Percent Change
18D30 Maintenance Assessments		**(71,303.81)**	**(71,359.19)**	**(71,339.00)**	**(71,339.00)**	**(71,339.00)**	**(71,339.00)**	**(71,339.00)**	**0.00**
148 .1030.1003 .	Maintenance Assessments	(71,303.81)	(71,359.19)	(71,339.00)	(71,339.00)	(71,339.00)	(71,339.00)	(71,339.00)	0.00
Total		(71,303.81)	(71,359.19)	(71,339.00)	(71,339.00)	(71,339.00)	(71,339.00)	(71,339.00)	0.00
18SD8 Drainage Oper. Exp.		**71,339.00**	**71,639.53**	**71,339.00**	**71,348.71**	**71,339.00**	**71,339.00**	**71,339.00**	**0.00**
148 .8540.4060 .	Operational Expenses	71,339.00	71,639.53	71,339.00	71,339.00	71,339.00	71,339.00	71,339.00	0.00
Total		71,339.00	71,639.53	71,339.00	71,348.71	71,339.00	71,339.00	71,339.00	0.00
Grand Total		**(334.17)**	**(2,151.01)**	**0.00**	**(1,374.54)**	**0.00**	**(410.40)**	**0.00**	

TOWN OF VESTAL - DRAINAGE DISTRICTS
2027 BUDGET

	APPROPRIATIONS			REVENUES			
DRAINAGE DIST. #	Operational Expense 4060	Storm Sewer Materials 4307	BUDGET Total Appropriations Budgeted	Town of Bing. Serv. Area 1002	Total Revenue Before Maint. Assessment	Maintenance Assessment 1003	BUDGET Total Revenues Budgeted
1	$2,495.00	$2,495.00	$4,990.00		$0.00	$4,990.00	$4,990.00
2	$983.00	$983.00	$1,966.00		$0.00	$1,966.00	$1,966.00
3	$5,201.00	$5,201.00	$10,402.00	$658.00	$658.00	$9,744.00	$10,402.00
4	$180.00	$181.00	$361.00		$0.00	$361.00	$361.00
5	$461.00	$460.00	$921.00		$0.00	$921.00	$921.00
6	$300.00	$85.00	$385.00		$0.00	$385.00	$385.00
7	$76.00	$76.00	$152.00		$0.00	$152.00	$152.00
8	$166.00	$166.00	$332.00		$0.00	$332.00	$332.00
9	$375.00	$375.00	$750.00		$0.00	$750.00	$750.00
10	$57.00	$57.00	$114.00		$0.00	$114.00	$114.00
11	$213.50	$213.50	$427.00		$0.00	$427.00	$427.00
13	$104.00	$0.00	$104.00		$0.00	$104.00	$104.00
14	$9.00	$0.00	$9.00		$0.00	$9.00	$9.00
15	$342.00	$0.00	$342.00		$0.00	$342.00	$342.00
16	$85.00	$0.00	$85.00		$0.00	$85.00	$85.00
17	$6,023.00	$0.00	$6,023.00		$0.00	$6,023.00	$6,023.00
18	$71,339.00	$0.00	$71,339.00		$0.00	$71,339.00	$71,339.00
TOTALS	$88,409.50	$10,292.50	$98,702.00	$658.00	$658.00	$98,044.00	$98,702.00

CONSOLIDATED WATER DISTRICT #1

Revenue designated as W-1004 Bond Assessment in the sum of $326,850 for Consolidated Water District #1 is an assessment @ $.1467 per $1,000 of taxable assessed valuation. This assessment combined with other revenues are to be used for debt service payments on the following Consolidated Water #1 note issues:

Bond/Note Issues	Principal	Interest
Cons. Water Dist No. 1	$ 32,500	$ 50,700
Cons WD 1 Increase and Improvements (Dodd)	$ -	$ 174,230
Cons WD 1 Increase and Improvements (Powder)	$ -	$ 110,656
Cons WD 1 Increase and Improvements	$ -	$ 58,254
Cw1P24 Emerg. Power @ Wells	$ 23,950	$ 9,480
Cw1P26 Foster Rd Water Tank	$ 27,900	$ 11,127
Cw1P27 Repl Cherry Lane Wat Tank	$ 44,585	$ 17,828
Cw1P28 Repl Doris Ave Wat Tank	$ 43,585	$ 17,433
Cw1P29 Repl Ross Hill Rd Wat Tank	$ 30,990	$ 12,395
Cw1P30 Water Main Replacement	$ 17,333	$ 9,014
Foster Rd Tank Project	$ 11,167	$ 5,806
Cw1P14 Add'L Borrow. **	$ 6,425	$ 2,783
Cw1 Exp. No. 31 Treatment Fac.	$ 16,667	$ 13,333
All Consol. Water Bonds	$ -	$ -
Total Consol. P&I Due 2023	$ 255,102	$ 493,039

(The ad valorum assessed value for this purpose is $2,241,988,108.00 in the district).

CONSOLIDATED SEWER DISTRICTS #1

Revenue designated as S-1003 Maintenance Assessment for Consolidated Sewer District #1 in the sum of $455,550 is a maintenance assessment for this district and is assessed against all parcels (except wholly exempt) in said Consolidated Sewer District #1 and all extensions thereof at the rate of $35.20 per unit in accordance with the assessment rate on file in the Assessor's Office. (The number of maintenance assessment units for this purpose is 12,940.58 in the district (including extensions).

Revenue designated as S-1004 Bond Assessment in the sum of $42,873 for Consolidated Sewer District #1 is an assessment @ the rate of $3.19 per unit for debt reduction on Consolidated Sewer District #1 Note Issues. (The number of assessment units for this purpose in the district are - 13,430.85).

General method of assessment made on benefit basis for cost of maintenance of sanitary sewer consolidated sewer district #1 for 2027:

A single family residential lot (vacant or occupied) is considered as receiving a normal assessment (full benefit) and shall be considered one (1) unit for the first 80 feet frontage plus 1% per unit for each additional foot over 80 feet.

Commercial or industrial lots or acreage receiving full benefit as herein determined shall be charged one unit for each 50 feet in width of lot, whether such lot is now occupied by a business or industry or is vacant. For each additional 50 feet in width or portion thereof, one additional unit shall be charged. In addition to the assessment herein before provided in this paragraph, the Board of Sewer Commissioners (Town Board) shall add thereto a number of units based upon the use of the said premises.

CENTRAL LIGHT DISTRICT

Revenue designated as B-1001 Maintenance Assessment in the sum of $331,371.30 for the Central Light District (including all extensions 1-27) is an ad valorem assessment of $0.15500 per $1,000 of taxable assessed valuation for district maintenance. The Assessed Valuation for this purpose is $ 2,137,800,029

TOWN OF VESTAL INDEBTEDNESS @ 12/31/2026

FUND	TYPE OF DEBT	PROJECT DESCRIPTION	AMOUNT PER TYPE	AMOUNT PER FUND
GENERAL	BANS			
		2024 Remote Control Mower	$74,667	
		2024 Large Area Mower	$85,867	
		2024 Zero Turn Mower	$10,560	
		2024 Swivel Tracked Buggy	$19,710	
		2024 Reconst. Pavilion Roofs	$51,333	
		2024 Large Area Blower	$8,640	
		2024 General Fund Water Pump	$52,000	
		2024 Hwy Garage Maintenance	$45,000	
		2021 Salt Shed Rehab.	$230,000	
		2023 Swimming Pool	$1,392,500	
		2025 African Rail Trail	$2,800,000	
		EMS Building Project	$735,455	
		EMS Building Project Additional Funding	$472,880	
	TOTAL GENERAL FUND BANS		$5,978,612	
	BONDS			
		2023 Bond Sale	$30,000	
		2025 Bond Sale	$93,000	
	TOTAL GENERAL FUND BONDS		$123,000	
	TOTAL GENERAL FUND INDEBTEDNESS			**$6,101,612**

TOWN OF VESTAL INDEBTEDNESS @ 12/31/2026

FUND	TYPE OF DEBT	PROJECT DESCRIPTION	AMOUNT PER TYPE	AMOUNT PER FUND
HIGHWAY	BANS			
		2024 Hwy Rd Reconstruction	$1,400,000	
		2024 Hwy Dump Trucks	$871,733	
		Reconst. Road Bank Slope	$136,000	
		Road Reconstruction (2026)	$1,000,000	
		Equipment (Excavator & Plow)	$242,000	
		Equipment (Excavator & Plow)	$127,021	
		Lining of Storm Sewer Pipe	$250,000	
		Briarview Road Drainage System	$60,000	
		2019 Highway Equipment	$247,500	
		2019 Road Reconstruction	$238,638	
		2021 Country Rd Paving	$408,335	
		2023 Highway Road Reconstruction	$432,000	
		3 Pickup Trucks	$200,000	
		VAC/ALL Cab	$100,000	
		Plow Trucks	$600,000	
		Mowing Tractor	$30,000	
		Road Reconstruction	$1,500,000	
		Owego Rd over Tracy Rd	$2,599,998	
		Fuller Hollow Rd over Fuller Hollow Creek	$1,154,001	
		2025 Main St Bridge Choconut	$4,528,000	
	TOTAL HIGHWAY FUND BANS		$16,125,226	
	BONDS			
		2019 Bond Sale	$30,000	
		2020 Bond Sale	$40,000	
		2023 Bond Sale	$220,000	
		2025 Bond Sale	$452,000	
	TOTAL HIGHWAY FUND BONDS		$742,000	
	TOTAL HIGHWAY FUND INDEBTEDNESS			**$16,867,226**

TOWN OF VESTAL INDEBTEDNESS @ 12/31/2026

FUND	TYPE OF DEBT	PROJECT DESCRIPTION	AMOUNT PER TYPE	AMOUNT PER FUND
SPEC DIST: CONS. W#1	BANS			
		Cons. Water Dist No. 1	$1,267,500	
		Cons WD 1 Increase and Improvements (Dodd)	$4,355,750	
		Cons WD 1 Increase and Improvements (Powder)	$2,766,400	
		Cons WD 1 Increase and Improvements	$1,456,350	
		Cw1P24 Emerg. Power @ Wells	$236,998	
		Cw1P26 Foster Rd Water Tank	$278,167	
		Cw1P27 Repl Cherry Lane Wat Tank	$445,706	
		Cw1P28 Repl Doris Ave Wat Tank	$435,819	
		Cw1P29 Repl Ross Hill Rd Wat Tank	$309,877	
		Cw1P30 Water Main Replacement	$225,339	
		Foster Rd Tank Project	$145,161	
		Cw1P14 Add'L Borrow. **	$69,580	
		Cw1 Exp. No. 31 Treatment Fac.	$333,330	
	TOTAL CONS. WATER #1 BANS		$12,325,977	
CONS. W#1	BONDS			
		2013 REFUNDED BOND SALE	$0	
	TOTAL CONS. WATER #1 BONDS		$0	
	TOTAL CONS. WATER FUND INDEBTEDNESS			**$12,325,977**
SPEC DIST: CONS. S#1	BANS			
		Cs1 Exp. No. 22 Replace Sewer Lines	$348,330	
	TOTAL CONS. SEWER #1 BANS		$348,330	
CONS. S#1	BONDS	2013 REFUNDED BOND SALE	$0	
	TOTAL CONS.SEWER #1 BONDS		$0	
	TOTAL CONS. SEWER FUND INDEBTEDNESS			**$348,330**

Total Bonds Outstanding	$865,000
Total Bond Anticipation Notes Outstanding	$34,778,145
GRAND TOTALS @ 12/31/2026	$35,643,145