Town of Piercefield 2026 Budget

9/24/2025

Town of Piercefield 2026 Budget Summary					
	Appropriations	**Less Estimated**	**Less Unexpended**	**Amount to be**	
Fund		**Revenues**	**Balance**	**Raised by Tax**	
General Fund	385,378.00	244,574.00	-	140,804.00	
Highway Fund	580,169.00	289,115.00	-	291,054.00	
Special Districts					
Fire District 2025	25,000.00			25,000.00	
Light District 2025	6,000.00			6,000.00	
Total	**996,547.00**	**533,689.00**	**-**	**462,858.00**	
		-	-	-	
		-	-		
Conifer Water District 2026 debt service	-	-		4,379.00	
Piercefield Water District 2026 debt service	-			11,661.00	
			Total Levy	**478,898.00**	
Tax Rate for 2021 and Taxable Value	130,107.381	2.8802			
Tax Rate for 2022 and Taxable Value	130,221.375	3.1585			
Tax Rate for 2023 and Taxable Value	129,247.161	3.1379			
Tax Rate for 2024 and Taxable Value	130,118.896	3.3142			
Tax Rate for 2025 and Taxable Value	132,125.913	3.5814			
Tax Rate for 2026 and Taxable Value	132,125.913	3.6246			
Debt service is not in the user fees in for the water districts.					495,302.00
The tax revenue is then in the revenue side of the water districts.					

Town of Piercefield 2026 Budget

9/24/2025

GENERAL FUND - A REVENUE	Prior Year Actual	Current Year Budget	Tentative 2026	Preliminary 2026	Adopted Budget 2026
1001 - Real Property Tax	149,040.00	121,630.00	-	-	-
1120 - Non-Property Tax Distribution by County	83,869.98	178,000.00	155,000.00	-	-
1090 - Interest & Penalties on Real Property Tax	1,820.68	1,800.00	1,650.00	-	-
1255 - Town Clerk Fees	-	50.00	100.00	-	-
1550 - Dog Control Fees	-	50.00	50.00	-	-
1603 - Vital Statistics	290.00	300.00	100.00	-	-
2130 - Garbage Disposal Fees	20,220.00	20,000.00	21,000.00	-	-
2401 - Interest and Earnings	3,305.20	3,500.00	2,000.00	-	-
2544 - Dog Licenses	136.00	100.00	50.00	-	-
2555 - Building and Alteration Permits	4,800.50	3,000.00	18,000.00	-	-
2610 - Fines, Forfeits of Bail	7,622.00	8,000.00	5,500.00	-	-
2652 - Sale of Forest Products	30,419.84	25,000.00	15,000.00	-	-
2680 - Insurance Recoveries	6,650.27	1,000.00	3,000.00	-	-
2770 - Unclassified Revenues	118.48	500.00	500.00	-	-
3001 - State AIM Aid	6,124.00	6,124.00	6,124.00	-	-
3005 - State Aid Mtg Tax	9,472.05	9,000.00	4,000.00	-	-
3089 - General Purpose State	428.00	500.00	500.00	-	-
3820 - Youth Program	-		-		244,574.00
3889 - Mt. Arab	782.65	10,000.00	12,000.00	-	-
		-		-	
2024 FB 29,971.05				-	
Total Anticipated Revenue	325,099.65	388,554.00	244,574.00	-	244,574.00
Total Revenue without Tax	**176,059.65**	**266,924.00**	**244,574.00**	**-**	**244,574.00**

Town of Piercefield 2026 Budget

9/24/2025

GENERAL FUND - A EXPENSES	**Prior Year Actual**	**Current Year Budget**	**Tentative 2026**	**Preliminary 2026**	**Adopted Budget 2026**
			0		
1010.1 - Town Board PS	6,000.00	6,000.00	6,000.00	-	-
1010.4 - Town Board CE	-	200.00	200.00	-	-
1110.1 - Justices PS	4,999.92	5,500.00	5,500.00	-	-
1110.1 - Justices PS - Clerk-	3,699.96	4,700.00	4,700.00	-	-
1110.2 - Justices EQ	-	-	-	-	-
1110.4 - Justices CE	4,245.33	4,000.00	3,000.00	-	-
1220.1 - Supervisor PS	7,500.00	7,500.00	7,500.00	-	-
1220.2 - Supervisor EQ	250.00	100.00	200.00	-	-
1220.4 - Supervisor CE	1,931.59	2,500.00	2,500.00	-	-
1310.1 - Bookkeeper P/S	12,000.00	12,360.00	12,731.00	-	-
1330.4 - Tax Collector	-	500.00	300.00	-	-
1340.1 - Budget Officer PS	915.00	1,500.00	1,000.00	-	-
1355.1 - Assessor PS	8,499.96	10,346.00	11,382.00	-	-
1355.2 - Assessor EQ	-			-	-
1355.4 - Board of Review - CE	-	350.00	350.00	-	-
1355.4 - Assessor CE	848.24	1,000.00	1,000.00	-	-
1410.1 - Town Clerk PS	24,999.96	25,750.00	26,523.00	-	-
1410.2 - Town Clerk EQ	350.00	350.00	300.00	-	-
1410.4 - Town Clerk CE	775.02	1,150.00	1,100.00	-	-
1420.4 - Attorney CE 300/month	3,600.00	4,800.00	4,800.00	-	-
1620.1 - Buildings PS	3,120.00	3,500.00	3,500.00	-	-
1620.2 - Buildings Eq	1,244.23	3,000.00	2,000.00	-	-
1620.4 - Town Hall CE	16,848.90	17,000.00	16,000.00	-	-
1670.4 - Central Print/Mail	-	250.00	200.00	-	-
1910.4 - Unallocated Insurance	22,263.08	23,000.00	23,500.00	-	-
1920.4 - Municipal Association Dues	550.00	250.00	900.00	-	-
1930.4 - Advertising	319.92	500.00	500.00	-	-
19504 - Fisher Act	9,794.86	9,000.00	9,000.00	-	-
1990.4 - Contingency Account 80,000	-	15,000.00	15,000.00	-	-
	-				-
					page 3

Town of Piercefield 2026 Budget

3120.1 - Fire & Building Code Officer PS	7,249.92	8,250.00	10,000.00	-	-
3120.2 - Fire & Building Code EQ	878.04	500.00		-	-
3120.4 - Fire & Building Code CE	-	500.00	800.00	-	-
3310.4 - Traffic Control- Equipment Signs	-	500.00	500.00	-	-
3510.1 - Dog Control PS	600.00	600.00	600.00	-	-
3510.4 - Dog Control CE	-	500.00	500.00	-	-
4020.4 - Registrar of Vital Statistics	101.74	200.00	150.00	-	-
4540.4 - Ambulance (Rescue Squad) CE	3,500.00	3,500.00	2,500.00	-	-
4540.4 - Life Flight	1,000.00	1,000.00	-	-	-
5010.1 - Supt. of Highway PS	57,679.96	59,410.00	61,192.00	-	-
5010.2 - Supt. of Highway EQ	-	-	500.00	-	-
5010.4 - Supt. of Highway CE	35.00	500.00	600.00	-	-
5132.4 - Garage CE	489.52	500.00	1,000.00	-	-
6772.4 - Program for the Aging	1,000.00	1,000.00	1,000.00	-	-
6989.4 - Economic Depelopment	-	-	-	-	-
7110.1 - Parks PS	270.00	-	2,300.00	-	-
7110.1 - Mt. Arab PS	7,971.00	10,000.00	12,000.00	-	-
7110.4 - Parks CE	1,903.40	1,500.00	1,000.00	-	-
7310.1 - Youth Program PS	2,655.00	2,000.00	1,800.00	-	-
7310.2 - Youth Program EQ	149.17	500.00	250.00	-	-
7310.4 - Youth Program CE	107.68	500.00	250.00	-	-
7450.4 - Museum CE	-		-	-	-
7510.1 - Historian PS	400.00	400.00	-	-	-
7510.4 - Historian CE	-	200.00	-	-	-
8020.4 - Planning PS	-	-	-	-	
8020.4 - Planning CE	-	-	-	-	
8160.1 - Refuse/Garbage PS	13,781.25	15,500.00	15,500.00	-	-
8160.4 - Refuse/Garbage CE	6,114.93	7,000.00	8,000.00	-	-
8810.4 - Cemeteries CE	2,116.91	2,000.00	2,000.00	-	-
9010.8 - State Retirement	12,651.00	14,500.00	16,500.00	-	-
9030.8 - Social Security (Town Share)	12,171.48	13,000.00	13,200.00	-	-
				-	
				-	Page 4

9040.8 - Workmans Comp.	4,883.80	5,500.00	5,500.00	-	-
9050.8 - Unemployment Ins.	-	800.00	800.00	-	-
9055.8 - Disability Ins.	509.50	200.00	250.00	-	-
9060.8 - Medical Insuance (Town Share)	71,522.37	72,000.00	67,000.00	-	-
9789.6 - Debt Service Principal Roof Loan 2029	30,000.00	5,000.00	-	-	385,378.00
9789.7 - Debt Service Interest	1,441.70	888.00	-	-	-
	-	-	-		
Total Appropriation	**375,939.34**	**388,554.00**	**385,378.00**	**-**	**385,378.00**
HIGHWAY FUND - DA REVENUE	**Prior Year Actual**	**Current Year Budget**	**Tentative 2026**	**Preliminary 2026**	**Adopted Budget 2026**
1001 - Real Property Tax	282,821.00	279,423.00	-	-	-
1120 - Non-Property Tax Distribution by County	276,046.44	180,000.00	190,000.00	-	-
2300 - Transportation Services-Snow Removal	16,905.58	14,154.00	15,322.00	-	-
2401 - Interest and Earnings	7,177.17	6,000.00	5,000.00	-	-
2680 - Insurance Recoveries	3,847.64	1,000.00	1,700.00	-	-
2770 - Unclassified Revenues	8,704.70	500.00	500.00	-	-
3501 - State Aid/CHIPS	96,784.69	69,441.00	76,593.00	-	289,115.00
2024 FB 118,593.70		-			
Total Anticipated Revenue	692,287.22	550,518.00	289,115.00	-	289,115.00
Total Revenue without Tax	**409,466.22**	**271,095.00**	**289,115.00**	**-**	**289,115.00**

Town of Piercefield 2026 Budget

9/24/2025

HIGHWAY FUND - DA EXPENSES	Prior Year Actual	Current Year Budget	Tentative 2026	Preliminary 2026	Adopted Budget 2026
5110.1 - General Repairs PS	66,582.69	68,000.00	75,000.00	-	-
5110.4 - General Repairs CE	15,254.35	20,000.00	20,000.00	-	-
5112.4 - Permanent Improvement CE	95,338.70	69,441.00	76,593.00	-	-
5130.2 - Machinery EQ	265,832.98	-		-	-
5130.4 - Machinery CE	55,145.74	50,000.00	60,000.00	-	-
5142.1 - Snow Removal PS	104,834.60	97,000.00	110,000.00	-	-
5142.4 - Snow Removal CE	58,164.52	48,000.00	48,000.00	-	-
9010.8 - State Retirement	24,000.00	29,000.00	32,283.00	-	-
9030.8 - Social Security (Town Share)	12,913.25	13,500.00	14,500.00	-	-
9040.8 - Workers Comp	12,298.46	14,000.00	16,000.00	-	-
9050.8 - Unemployment Insurance	892.53	2,500.00	1,000.00	-	-
9055.8 - Disability Insurance	162.00	200.00	200.00	-	-
9060.8 - Medical Insuance (Town Share)	72,780.84	70,000.00	90,000.00	-	-
9789.6 - Debt Service Prin-Plow Truck 2026	65,390.97	21,797.00	-	-	-
9789.7 - Debt Service Int-Plow Truck	15,000.00	1,483.00	-	-	-
9789.6 - Debt Service Prin-21 Chevy Pickup 2025	2,599.97	7,500.00	-	-	-
9789.7 - Debt Service Int-21 Chevy Pickup	456.85	222.00	-	-	580,169.00
9789.6 - Debt Service Prin-2023 Plow Truck	26,332.50	26,333.00	26,333.00	-	-
9789.7 - Debt Service Int-2023 Plow Truck	12,795.95	11,542.00	10,260.00	-	-
				-	-
				-	-
		-			
Total Appropriation	**906,776.90**	**550,518.00**	**580,169.00**	**-**	**580,169.00**
					Page 6

Town of Piercefield 2026 Budget

SPECIAL DISTRICTS					
PIERCEFIELD FIRE PROTECTION DIST. REVENUE	**Prior Year Actual**	**Current Year Budget**	**Tentative 2026**	**Preliminary 2026**	**Adopted Budget 2026**
1001.06 - Real Property Tax	51,400.00	51,400.00	25,000.00	-	25,000.00
Total Anticipated Revenue	**51,400.00**	**51,400.00**	**25,000.00**	**-**	**25,000.00**
PIERCEFIELD FIRE PROTECTION DIST. EXPENSES	**Prior Year Actual**	**Current Year Budget**	**Tentative 2026**	**Preliminary 2026**	**Adopted Budget 2026**
34104.06 - Fire Protection CE	51,400.00	51,400.00	25,000.00	-	25,000.00
Total Appropriation	**51,400.00**	**51,400.00**	**25,000.00**	**-**	**25,000.00**
PIERCEFIELD LIGHTING DISTRICT REVENUE	**Prior Year Actual**	**Current Year Budget**	**Tentative 2026**	**Preliminary 2026**	**Adopted Budget 2026**
1001.07 - Real Property Tax	2,100.00	4,200.00	6,000.00	-	6,000.00
909.07 - Unexpended Balance	-	-			
Total Anticipated Revenue	2,100.00	4,200.00	6,000.00	-	6,000.00
Total Revenue without Fund Balance	**2,100.00**	**4,200.00**	**6,000.00**	**-**	**6,000.00**
PIERCEFIELD LIGHTING DISTRICT EXPENSES	**Prior Year Actual**	**Current Year Budget**	**Tentative 2025**	**Preliminary 2025**	**Adopted Budget 2025**
51824.07 - Street Lighting CE	4,245.75	4,200.00	6,000.00	-	6,000.00
2024 FB 151.72					
Total Appropriation	**4,245.75**	**4,200.00**	**6,000.00**	**-**	**6,000.00**

Town of Piercefield 2026 Budget

9/24/2025

CONIFER WATER DISTRICT REVENUE	Prior Year Actual	Current Year Budget	Tentative 2025	Preliminary 2025	Tentative 2026
1001.12 - Real Property Relevies	2,710.00	2,710.00	2,710.00	-	-
2142.12 - Water User Fees 8085.00	4,620.00	5,375.00	5,500.00	-	-
2148.12 - Interest and Penalties	57.60	-	25.00	-	-
2401.12 - Interest and Earnings	411.49	100.00	300.00	-	-
2710.12 - Premium & Int. on Debt-tax reven	4,651.00	4,515.00	4,379.00	-	-
2770 - Unclassified Revenues	-	-		-	12,914.00
		-	-	-	
Total Anticipated Revenue	**12,450.09**	**12,700.00**	**12,914.00**	**-**	**12,914.00**
2024 FB (Conifer & Piercefield) 39,154.10					

CONIFER WATER DISTRICT EXPENSES	Prior Year Actual	Current Year Budget	Tentative 2026	Preliminary 2026	Adopted Budget 2026
83401.12 - Transmission/Distribution PS	3,500.00	3,500.00	3,500.00	-	-
83402.12 - Transmission/Distribution EQ	-	500.00	500.00	-	-
83404.12 - Transmission/Distribution CE	4,927.49	3,685.00	4,535.00	-	-
90308.12 - Social Security	1.95	500.00	-	-	12,914.00
97306.12 - Debt Service-Principal 2033	3,286.67	3,287.00	3,287.00	-	-
97307.12 - Debt Service-Interest	1,357.90	1,228.00	1,092.00	-	-
Total Appropriation	**13,074.01**	**12,700.00**	**12,914.00**	**-**	**12,914.00**

Town of Piercefield 2026 Budget

9/24/2025

PIERCEFIELD WATER DISTRICT REVENUE	Prior Year Actual	Current Year Budget	Tentative 2026	Preliminary 2026	Adopted Budget 2026
1001.13 - Real Property Relevies	3,236.00	4,032.00	4,033.00	-	-
2142.13 - Water User Fees 18,000	12,600.00	13,968.00	13,967.00	-	-
2148.13 - Interest and Penalties	174.00	100.00	50.00	-	-
2401.13 - interest and Earnings	824.49	500.00	650.00	-	30,361.00
2710.13 - Premium & Int. on Debt-tax reven	12,387.00	12,023.00	11,661.00	-	-
2770.13 - Unclassified Revenue	-	-			-
		-	-		-
Total Anticipated Revenue	**29,221.49**	**30,623.00**	**30,361.00**	**-**	**30,361.00**

PIERCEFIELD WATER DISTRICT EXPENSES	Prior Year Actual	Current Year Budget	Tentative 2026	Preliminary 2026	Adopted Budget 2026
83401.13 - Transmission & Distribution PS	3,791.98	6,000.00	6,000.00	-	-
83402.13 - Transmission/Distribution EQ	-	4,099.00	11,500.00	-	-
83404.13 - Transmission/Distribution CE	6,756.19	8,000.00	1,000.00	-	-
90308.13 - Social Security	-	500.00	200.00	-	30,361.00
97306.13 - Debt Service-Principal 2033	8,753.34	8,754.00	8,754.00	-	-
97307.13 - Debt Service-Interest	3,616.49	3,270.00	2,907.00	-	-
					-
Total Appropriation	**22,918.00**	**30,623.00**	**30,361.00**	**-**	**30,361.00**

9/24/2025