TOWN OF KIRKWOOD

Kelley M. Diffendorf
Town Clerk

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TOWN OF KIRKWOOD

BUDGET

FOR 2027

TOWN OF KIRKWOOD
COUNTY OF BROOME

CERTIFICATION OF TOWN CLERK

I, Kelley M. Diffendorf, Town Clerk of the Town of Kirkwood, certify that the following is a true and correct copy of the 2027 Budget of the Town of Kirkwood as adopted by the Town Board of the Town of Kirkwood on the 2nd day of November, 2026.

Kelley M. Diffendorf

KELLEY M. DIFFENDORF
Town Clerk

DATE: November 5, 2026

TOWN OF KIRKWOOD 2027 ADOPTED BUDGET SUMMARY **11/4/2026**

	Appropriations	Less:	Less:	Amount to	
	and Provisions	Estimated	Appropriated	be Raised	
FUND/CODE	for Other Uses	Revenues	Fund Balance	by Tax	Rate Per $M
General (A)	2,019,528	1,422,195	(234,892)	362,441	1.145714
Highway (DA)	1,861,787	1,214,652	(180,260)	466,875	1.475841
Special Districts:					
Fire (FP341)	551,258	30,000	(3,500)	517,758	1.630959
Light 1 (LT341)	6,300	0	(1,500)	4,800	0.401953
Light 2 (LT342)	7,300	0	(1,000)	6,300	0.624675
Light 3 (LT343)	2,000	1,250	(250)	500	0.369004
Water (WD341)	610,541	408,000	(96,219)	106,322	14.994824
Consol Sewer (CS341)	2,705,371	2,192,675	(277,820)	234,876	39.400924
Sewer 3-Colesville Sec (SE343)	13,525	0	0	13,525	273.674626
Sewer 4-Bell School Sec (SE344)	49,982	0	0	49,982	307.922622
Highway Road Projects (VR)	121,843	35,000	(86,843)	0	
Totals	**7,949,435**	**5,303,772**	**(882,284)**		
Total Tax Levy - 2027				**1,763,379**	
Total Tax Levy - 2026				1,745,774	
Percentage Increase/(Decrease)				1.01%	

2027

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICIALS

(Article 8 of the Town Law)

SUPERVISOR	$20,303
COUNCIL MEMBERS (4)	$9,098
TOWN JUSTICE	$50,104
TOWN CLERK	$57,541
SUPERINTENDENT OF HIGHWAYS	$68,513
COMMISSIONER OF PUBLIC WORKS	$20,689

NYS DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
fn: Budget/Budget 2027/Exemption Report 2027

Date: 11/2/2026
Taxing Jurisdiction: Town of Kirkwood
Fiscal Year Beginning: 1/1/2027
Total Equalized Value of Taxing Jurisdiction: $316,345,052

Exemption Code	Exemption Description	Authority	# of Exemptions	Total Equalized Value	% of Value Exempted
12100	NY STATE	TOWN	4	272,100	0.09%
13100	COUNTY	TOWN	7	109,200	0.03%
13500	TOWN	TOWN	47	3,131,302	0.99%
13800	SCHOOL	TOWN	2	3,963,200	1.25%
18020	IDA	TOWN	6	25,763,500	8.14%
25110	CONST PROT	TOWN	6	2,656,801	0.84%
25120	NP EDUC	TOWN	2	292,000	0.09%
25300	NON PROFIT	TOWN	6	609,600	0.19%
25400	FRAT ORGN	TOWN	2	259,400	0.08%
26250	HISTORICAL	TOWN	1	76,000	0.02%
26400	VOL FIRE 1	TOWN	5	1,291,000	0.41%
27350	CEMETERIES	TOWN	4	30,200	0.01%
32252	STATE REF	TOWN	2	0	0.00%
32301	STATE	TOWN	5	513,000	0.16%
41101	VETERANS	TOWN	1	6,300	0.00%
41121	VET WAR CT	TOWN	91	586,707	0.19%
41131	VET COM CT	TOWN	84	905,425	0.29%
41141	VET DIS CT	TOWN	40	683,708	0.22%
41151	CW_10_VET/	TOWN	6	26,040	0.01%
41152	CW_10_VET/	TOWN	7	0	0.00%
41161	CW_15_VET/	TOWN	1	6,510	0.00%
41163	CW_15_VET/	TOWN	7	45,570	0.01%
41172	CW_DISBLD_	TOWN	2	0	0.00%
41173	CW_DISBLD_	TOWN	2	24,450	0.01%
41693	RPTL466_C	TOWN	12	19,536	0.01%
41720	AG DIST CO	TOWN	14	354,633	0.11%
41800	AGED C/T/S	TOWN	4	137,460	0.04%
41801	AGED C/T	TOWN	23	651,008	0.21%
41802	AGED C	TOWN	19	0	0.00%
41803	AGED T	TOWN	12	221,188	0.07%
41804	AGED S	TOWN	10	0	0.00%
41834	ENH STAR	TOWN	487	0	0.00%
41854	BAS STAR	TOWN	409	0	0.00%
41931	DIS & LIM	TOWN	5	164,900	0.05%
41932	DIS COUNTY	TOWN	5	0	0.00%
41933	DISABLED	TOWN	5	118,500	0.04%
41934	DIS SCHOOL	TOWN	2	0	0.00%
49500	SOLAR	TOWN	7	129,400	0.04%
TOTALS			1,354	43,048,638	13.61%

11/4/26	GENERAL FUND BUDGET - 2027						
GENERAL FUND REVENUES:		2027 Adopted	2027 Prelim	2027 Dpt Req	2026 Adopted	Actual YTD	Actual YTD
Acct Number	Account Description	Budget	Budget	Tent Budget	Budget	8/31/2026	12/31/2025
A -1001-00	Real Property Taxes (decrease 1% for 2027)	362,441	362,441	362,441	366,102	365,572	365,412
A -1081-00	Payments in Lieu of Taxes	18,000	18,000	18,000	18,000	19,595	18,758
A -1120-00	Sales Tax from County	1,000,000	1,000,000	1,000,000	1,000,000	653,111	1,304,446
A -1170-00	Franchise Fees	40,000	40,000	40,000	40,000	26,424	37,844
A -1255-00	Town Clerk Fees	4,000	4,000	4,000	5,000	1,843	2,873
A -2089-00	Veterans' Banners Program	0	0	0	0	10,400	0
A -2116-00	Use of Professional Fees	0	0	0	0	14,540	21,073
A -2401-00	Interest & Earnings	75,000	75,000	75,000	75,000	67,221	95,217
A -2401-10	Interest & Earnings - Checking Acct.	15,000	15,000	15,000	15,000	7,175	18,638
A -2410-00	Rental of Real Property (Park Pavillions)	5,000	5,000	5,000	5,000	4,400	5,750
A -2410-10	Rental of Real Property (Flood Plain)	0	0	0	0	55	0
A -2412-00	Rental of Real Property (Post Office)	12,311	12,311	12,311	12,311	8,255	11,058
A -2501-00	Business /Occup. License	7,000	7,000	7,000	1,400	9,500	9,750
A -2530-00	Town Clerk Games of Chance	0	0	0	40	10	10
A -2544-00	Town Clerk Dog Licenses	7,000	7,000	7,000	7,000	5,025	7,952
A -2555-00	Code Enforecment - Building Permits	15,000	15,000	15,000	0	0	0
A -2590-00	CEO-Building Permits	0	0	0	15,000	11,287	27,950
A -2610-00	Fines and Bail	100,000	100,000	100,000	100,000	78,993	132,200
A -2665-00	Sales of Equipment	40,000	40,000	40,000	0	30,378	390
A -2680-00	Insurance Recoveries	0	0	0	0	18,361	0
A -2701-00	Refund - Prior Year Expense	0	0	0	0	11,749	9,245
A -2705-00	Gifts and Donations	2,000	2,000	2,000	6,000	9,095	5,850
A -2770-00	Misc. Income	0	0	0	200	135	100
A -2801-00	Interfund Revenues	0	0	0	40,000	0	40,000
A -3001-00	State Aid Per Capita / AIM related payments	31,884	31,884	31,884	31,884	6,690	34,114
A -3005-00	Mortgage Tax	50,000	50,000	50,000	50,000	74,333	59,724
A -3085-00	State Aid - Other	0	0	0	0	13,500	0
A -4960-00	Emergency Disaster FEMA	0	0	0	0	0	0
A -5031-00	Interfund Transfers	0	0	0	0	23,842	7,665
	TOTALS	**1,784,636**	**1,784,636**	**1,784,636**	**1,787,937**	**1,471,489**	**2,216,019**
GENERAL FUND EXPENDITURES:		2027 Adopted	2027 Prelim	2027 Dpt Req	2026 Adopted	Actual YTD	Actual YTD
Acct Number	Account Description	Budget	Budget	Tent Budget	Budget	8/31/2026	12/31/2025
A -1010-1-010	Town Board - 4 Town Board Members	36,392	36,392	36,392	34,892	17,111	32,577
A -1010-2-020	Town Board - Equipment	0	0	0	0	0	0

GENERAL FUND EXPENDITURES:		2027 Adopted	2027 Prelim	2027 Dpt Req	2026 Adopted	Actual YTD	Actual YTD
Acct Number	Account Description	Budget	Budget	Tent Budget	Budget	8/31/2026	12/31/2025
A -1010-4-040	Town Board - Contractual	0	0	0	0	0	0
A -1110-1-010	Court - PS Judge - M. Mucci	50,104	50,104	50,104	49,104	32,107	48,104
A -1110-1-011	Court - FT Court Clerk - PS - P Hashem	52,107	52,107	52,107	48,285	34,186	50,610
A -1110-1-012	Court - PT Court Clerk - PS- O MacDonald	20,879	20,879	20,879	23,231	6,835	16,417
A -1110-2-020	Court - Justice - Equipment	3,000	3,000	3,000	3,000	314	0
A -1110-4-040	Court - Justice - Contractual	15,000	15,000	15,000	15,000	7,266	10,262
A -1220-1-010	Supervisor - PS - L Grubham	20,303	20,303	20,303	19,467	12,728	18,696
A -1220-2-020	Supervisor - Equipment	500	500	500	500	0	0
A -1220-4-040	Supervisor - Contractual	600	600	600	600	450	770
A -1310-1-010	Bookkeeper - PS - M Walsh	25,563	25,563	25,563	23,495	16,030	24,597
A -1310-2-020	Bookkeeper - Equipment	500	500	500	500	0	0
A -1310-4-040	Bookkeeper - Contractual	1,500	1,500	1,500	1,500	522	1,013
A -1340-1-010	Budget - PS - J Wyatt	50,712	50,712	50,712	46,700	31,749	44,852
A -1340-2-020	Budget - Equipment	500	500	500	500	0	0
A -1340-4-040	Budget - Contracual (Muni Solu, EMMA, audit)	7,000	7,000	7,000	7,000	4,727	3,084
A -1355-1-010	Assessor - PS - R Pedro	37,313	37,313	37,313	34,360	23,360	33,000
A -1355-2-020	Assessor - Equipment	500	500	500	500	0	965
A -1355-4-040	Assessor - Contractual (includes BAR)	1,500	1,500	1,500	2,000	1,275	668
A -1410-1-010	Town Clerk - PS - K Diffendorf	57,541	57,541	57,541	55,253	36,127	55,218
A -1410-1-011	Town Clerk - PT Deputy - PS - J Cambisi	10,574	10,574	10,574	9,737	6,620	9,351
A -1410-2-020	Town Clerk - Equipment	1,000	1,000	1,000	1,000	0	2,246
A -1410-4-040	Town Clerk - Contractual	2,000	2,000	2,000	2,000	985	2,241
A -1420-4-040	Law - Attorney - McKertich Law	75,000	75,000	75,000	70,000	46,400	66,014
A -1420-4-041	Law - Attorney - McKertich Out of Scope	10,000	10,000	10,000	10,000	10,050	15,522
A -1420-4-042	Law - Attorney - Outside Council	10,000	10,000	10,000	10,000	0	0
A -1440-4-040	Engineer - Contractual	11,500	11,500	11,500	13,500	4,903	8,637
A -1440-4-041	Engineer - Out of Scope	0	0	0	0	7,590	12,834
A -1450-4-041	Elections - Broome County Appropriation	16,000	16,000	16,000	15,600	0	14,956
A -1460-1-010	Records Management - PS K Diffendorf	1,878	1,878	1,878	0	900	0
A -1460-4-040	Records Management - Contractual	150	150	150	150	34	446
A -1490-1-010	Public Works - Hwy Super - PS - P Williams	68,513	68,513	68,513	66,225	43,301	66,612
A -1490-1-011	Public Works - Comm. of PW - PS - P Williams	20,689	20,689	20,689	20,689	13,527	20,689
A -1490-1-012	Public Works - PS - S Glovich	58,178	58,178	58,178	53,186	36,314	53,302
A -1490-2-020	Public Works - Equipment	1,500	1,500	1,500	1,500	557	1,972
A -1490-4-040	Public Works - Contractual (incl. shoe/uniform allow)	7,500	7,500	7,500	7,500	2,619	4,556
A -1490-4-041	Public Works - Temp Coverage	1,500	1,500	1,500	1,500	0	0
A -1620-1-011	Buildings - PS - M Sullivan	61,172	61,172	61,172	57,077	38,519	57,303
A -1620-2-020	Buildings - Equipment/Perm Improvements	5,000	5,000	5,000	5,000	3,967	15,285
A -1620-4-040	Buildings - Contractual	65,000	65,000	65,000	60,000	45,017	56,070

GENERAL FUND EXPENDITURES:		2027 Adopted	2027 Prelim	2027 Dpt Req	2026 Adopted	Actual YTD	Actual YTD
Acct Number	Account Description	Budget	Budget	Tent Budget	Budget	8/31/2026	12/31/2025
A -1650-2-020	Central Comm - Equipment	0	0	0	0	0	0
A -1650-4-040	Central Comm - Contractual	10,000	10,000	10,000	12,300	3,185	5,846
A -1670-4-040	Central Mailing - Contractual	8,000	8,000	8,000	9,000	9,750	6,973
A -1680-2-020	Data Processing - Equipment	0	0	0	0	0	0
A -1680-4-040	Data Processing - Cont (Pyramid, ADP, Edmunds)	41,000	41,000	41,000	41,000	14,608	38,034
A -1910-4-040	Unallocated Insurance	145,000	145,000	145,000	132,000	141,837	131,078
A -1920-4-040	Municipal Association Dues	2,800	2,800	2,800	2,500	1,800	1,650
A -1930-4-040	Judgements & Claims	5,000	5,000	5,000	5,000	0	0
A -1989-4-040	General Govt Support - Text My Gov	4,500	4,500	4,500	4,000	0	4,000
A -1990-4-040	Special Item - Contingent Acct	95,000	95,000	95,000	95,000	0	0
sub-totals	**GENERAL GOVERNMENT SUPPORT**	**1,119,968**	**1,119,968**	**1,119,968**	**1,071,351**	**657,270**	**936,450**
A -3010-1-010	Public Safety - PS - M Latini	1,500	1,500	1,500	1,500	981	1,386
A -3010-4-040	Public Safety - Contractual	4,500	4,500	4,500	4,000	814	39
A -3310-4-040	Traffic Control - Contractual	3,200	3,200	3,200	2,500	2,963	767
A -3510-1-013	Control of Dogs - PS - C Moran	15,203	15,203	15,203	14,577	9,531	14,000
A -3510-4-040	Control of Dogs - Contractual	1,000	1,000	1,000	1,000	11	831
A -3510-4-041	Control of Dogs - Broome County/Humane Society	10,000	10,000	10,000	9,700	4,775	11,469
A -3620-1-013	Safety Insp - Code Enforce - PS - C Preston	23,257	23,257	23,257	21,331	14,618	21,391
A -3620-1-015	Safety Insp - Code Enforce - PS - OT/Temp Cover	800	800	800	800	0	640
A -3620-1-016	Safety Insp - Code Enforce - PS - C Moran	61,652	61,652	61,652	57,284	38,734	57,185
A -3620-2-020	Safety Insp - Equipment	500	500	500	500	7,396	2,389
A -3620-4-040	Safety Insp - Cont (cell, fuel, suppl, conf, Edmunds)	15,650	15,650	15,650	15,650	6,760	10,392
A -3650-4-040	Demolition - Contractual	0	0	0	0	0	0
A -3889-4-040	Other - Contractual - One Call System - Digging	500	500	500	500	92	201
sub-totals	**PUBLIC SAFETY**	**137,762**	**137,762**	**137,762**	**129,342**	**86,675**	**120,690**
A -4020-1-010	Vital Statistics - PS - K Diffendorf	3,350	3,350	3,350	3,212	1,606	3,085
A -4020-4-040	Vital Statistics - Contractual	100	100	100	100	0	8
sub-totals	**HEALTH**	**3,450**	**3,450**	**3,450**	**3,312**	**1,606**	**3,093**
A -5132-2-020	Garage - Equipment	4,200	4,200	4,200	3,200	3,437	2,441
A -5132-4-040	Garage - Contractual	25,000	25,000	25,000	22,200	20,039	16,921
A -5182-4-040	Street Lighting - Contractual	22,000	22,000	22,000	21,000	12,707	18,349
sub-totals	**TRANSPORTATION**	**51,200**	**51,200**	**51,200**	**46,400**	**36,183**	**37,711**
A -6772-4-040	Programs for Aging - Contractual	2,000	2,000	2,000	1,400	1,798	9,113
A -6989-4-040	Other Economic Asst - Ross Park	2,000	2,000	2,000	2,000	2,000	2,000
A -6989-4-041	Other Economic Asst - Kirkwood Seniors	7,000	7,000	7,000	6,800	6,800	0

GENERAL FUND EXPENDITURES:		2027 Adopted	2027 Prelim	2027 Dpt Req	2026 Adopted	Actual YTD	Actual YTD
Acct Number	Account Description	Budget	Budget	Tent Budget	Budget	8/31/2026	12/31/2025
A -6989-4-042	Other Economic Asst - Kirkwood Historical Society	3,000	3,000	3,000	2,800	2,800	2,800
sub-totals	**ECONOMIC ASSISTANCE & OPPORTUNITY**	**14,000**	**14,000**	**14,000**	**13,000**	**13,398**	**13,913**
A -7110-1-010	Parks - PS - T Finch (50% of total reg. pay)	33,083	33,083	33,083	30,899	22,917	30,074
A -7110-1-012	Parks - PS - Seasonal (1 FT and 1 PT)	25,010	25,010	25,010	19,240	21,093	23,103
A -7110-2-020	Parks - Equipment/Permanent Improvements	50,000	50,000	50,000	83,000	194,621	47,534
A -7110-4-040	Parks - Contractual	60,000	60,000	60,000	50,000	64,069	73,186
A -7310-1-010	Youth - PS - D Fleetwood	8,905	8,905	8,905	8,200	5,575	7,000
A -7310-2-020	Youth - Equipment	0	0	0	0	0	613
A -7310-4-040	Youth - Contractual	21,050	21,050	21,050	20,000	17,500	24,503
A -7310-4-041	Youth - Achieve & PAL	2,375	2,375	2,375	0	0	0
A -7320-4-040	Joint Youth - Achieve & PAL	0	0	0	2,375	2,375	2,375
A -7510-1-010	Historian - PS - K Ferguson	5,678	5,678	5,678	5,228	3,554	5,021
A -7510-2-020	Historian - Equipment	0	0	0	0	0	0
A -7510-4-040	Historian - Contractual	2,000	2,000	2,000	1,800	1,908	1,225
A -7510-4-041	Historian - Veterans' Banners Program	0	0	0	0	6,992	
A -7510-4-042	Historian - 250th Celebration	0	0	0	0	16,778	
A -7550-4-040	Celebrations - Contractual	500	500	500	500	0	244
A -7550-4-041	Celebrations - Hometown Christmas	0	0	0	0	170	1,251
A -7550-4-042	Celebrations - Music in the Park(s)	4,200	4,200	4,200	3,900	3,600	3,600
sub-totals	**CULTURE AND RECREATION**	**212,801**	**212,801**	**212,801**	**225,142**	**361,152**	**219,729**
A -8010-1-010	Zoning - PS - Chairperson (D Travis)	1,920	1,920	1,920	1,920	960	1,920
A -8010-1-011	Zoning - PS - 4 Members	2,826	2,826	2,826	2,826	1,413	2,816
A -8010-4-040	Zoning - Contractual (incl. Secretary)	1,500	1,500	1,500	1,500	376	200
A -8020-1-010	Planning - PS - Chairperson (G Woolbaugh)	8,015	8,015	8,015	7,765	5,878	7,765
A -8020-1-011	Planning - PS - 4 Members	6,615	6,615	6,615	6,408	2,403	6,408
A -8020-4-040	Planning - Contractual (incl. Secretary)	1,300	1,300	1,300	1,240	367	800
A -8020-4-041	Planning - Advisory Board	500	500	500	480	0	40
A -8160-4-042	Refuse & Garbage - Sani-Tire Pick Up	1,000	1,000	1,000	1,000	100	861
A -8510-4-040	Beautification - Community Beautification	2,000	2,000	2,000	2,000	260	501
A -8540-4-040	Drainage - Contractual	5,000	5,000	5,000	5,000	4,500	37,500
A -8810-4-040	Cemeteries - Contractual	3,500	3,500	3,500	3,500	1,750	3,000
sub-totals	**HOME AND COMMUNITY SERVICES**	**34,176**	**34,176**	**34,176**	**33,639**	**18,007**	**61,811**
A -9010-8-080	Emp Benefits - NYS Retirement	108,237	108,237	108,237	94,255	20,716	78,512
A -9030-8-080	Emp Benefits - Social Security	59,269	59,269	59,269	55,663	35,684	52,870
A -9040-8-080	Emp Benefits - Workers' Comp	48,262	48,262	48,262	80,000	0	37,565
A -9050-8-080	Emp Benefits - Unemployment Insurance	0	0	0	0	0	0

GENERAL FUND EXPENDITURES:		2027 Adopted	2027 Prelim	2027 Dpt Req	2026 Adopted	Actual YTD	Actual YTD
Acct Number	Account Description	Budget	Budget	Tent Budget	Budget	8/31/2026	12/31/2025
A -9055-8-080	Emp Benefits - Disability Insurance	300	300	300	300	300	300
A -9060-8-080	Emp Benefits - Medical/Dental/Vision/Reimb Benefits	180,103	180,103	180,103	201,134	101,048	183,515
sub-totals	**EMPLOYEE BENEFITS**	**396,171**	**396,171**	**396,171**	**431,352**	**157,748**	**352,762**
A -9901-9-090	Interfund - Transfer to Highway	0	0	0	0	0	0
A -9901-9-091	Interfund - Transfer to Publicity Fund	0	0	0	5,000	0	0
A -9901-9-093	Interfund - Transfer to Reserve Funds	0	0	0	0	0	0
A -9950-9-090	Interfund - Transfer to Capital Project Funds	50,000	50,000	50,000	50,000	0	0
A -9950-9-092	Interfund - Transfer to Highway Road Projects	0	0	0	0	0	0
sub-totals	**OPERATING TRANSFERS**	**50,000**	**50,000**	**50,000**	**55,000**	**0**	**0**
	TOTALS	**2,019,528**	**2,019,528**	**2,019,528**	**2,008,538**	**1,332,039**	**1,746,159**
BUDGET EXCESS / (APPROPRIATED FUND BALANCE)		**(234,892)**	**(234,892)**	**(234,892)**	**(220,601)**	**139,450**	**469,860**
12/31/2025 Fund Balance (including Reserve Funds)		4,187,203	4,187,203	4,187,203			
Less Budgeted Appropriated Fund Balance for 2026		(220,601)	(220,601)	(220,601)			
Less Proposed Appropriated Fund Balance for 2027		(234,892)	(234,892)	(234,892)			
Projected 12/31/2027 Fund Balance		3,731,710	3,731,710	3,731,710			

11/04/26	HIGHWAY FUND BUDGET - 2027						
HIGHWAY FUND REVENUES:		**2027 Adopted**	**2027 Prelim**	**2027 Dpt Req**	**2026 Adopted**	**Actual YTD**	**Actual YTD**
Acct Number	**Account Description**	**Budget**	**Budget**	**Tent Budget**	**Budget**	**8/31/2026**	**12/31/2025**
DA-1001-00	Real Property Taxes (assume flat for 2027)	466,875	466,875	466,875	466,875	466,875	462,252
DA-1081-00	Payments in Lieu of Tax	40,000	40,000	40,000	40,000	45,072	43,784
DA-1120-00	Sales Tax from County	700,000	700,000	700,000	700,000	350,000	700,000
DA-2401-00	Interest & Earnings	5,000	5,000	5,000	2,500	9,740	9,154
DA-2650-00	Sales of Scrap & Material	1,000	1,000	1,000	1,400	864	1,103
DA-2665-00	Sale of Equipment	70,000	70,000	70,000	20,000	79,903	8,386
DA-2680-00	Insurance Recoveries	0	0	0	0	4,950	0
DA-2690-00	Other Comp. for loss	0	0	0	0	0	0
DA-2701-00	Refund Prior Year Expenses	0	0	0	0	23	0
DA-2770-00	Unclassified	0	0	0	0	0	6,726
DA-3501-00	CHIPS Aid / Pave NYS	248,652	248,652	248,652	241,000	0	242,400
DA-5031-00	Interfund Transfers (from Highway Equipment Rsv)	150,000	150,000	150,000	0	0	0
	TOTALS	**1,681,527**	**1,681,527**	**1,681,527**	**1,471,775**	**957,427**	**1,473,805**
HIGHWAY FUND EXPENDITURES:		**2027 Adopted**	**2027 Prelim**	**2027 Dpt Req**	**2026 Adopted**	**Actual YTD**	**Actual YTD**
Acct Number	**Account Description**	**Budget**	**Budget**	**Tent Budget**	**Budget**	**8/31/2026**	**12/31/2025**
DA-1930-4-040	Judgements & Claims	3,000	3,000	3,000	3,000	0	0
sub-totals	**GENERAL GOVERNMENT SUPPORT**	**3,000**	**3,000**	**3,000**	**3,000**	**0**	**0**
DA-5110-1-010	Gen Repairs - PS	180,362	180,362	180,362	171,969	114,800	162,200
DA-5110-1-011	Gen Repairs - PS (PT)	12,000	12,000	12,000	9,500	0	0
DA-5110-4-040	Gen Repairs-Contractual (incl shoe/uniform allow)	115,000	115,000	115,000	92,000	57,982	84,602
DA-5112-2-020	Permanent Improvements	80,000	80,000	80,000	70,000	22,318	59,640
DA-5112-2-021	Permanent Improvements - CHIPS & NYS Aid	248,652	248,652	248,652	241,000	87,120	242,400
DA-5130-2-020	Machinery - Equipment	455,000	455,000	455,000	197,000	167,654	158,241
DA-5130-4-040	Machinery - Contractual (incl. repairs)	80,000	80,000	80,000	80,000	37,447	67,307
DA-5142-1-010	Snow Removal - PS	250,362	250,362	250,362	241,969	124,791	217,667
DA-5142-4-040	Snow Removal - Sand & Salt Contractual	120,000	120,000	120,000	115,000	76,871	95,565
sub-totals	**TRANSPORTATION**	**1,541,376**	**1,541,376**	**1,541,376**	**1,218,438**	**688,983**	**1,087,622**
DA-9010-8-080	Emp Benefits - NYS Retirement	62,254	62,254	62,254	55,258	12,366	49,248
DA-9030-8-080	Emp Benefits - Social Security	34,090	34,090	34,090	32,605	17,301	27,446
DA-9040-8-080	Emp Benefits - Workers' Comp.	27,759	27,759	27,759	46,900	0	17,000
DA-9060-8-080	Emp Benefits - Medical/Dental/Vision/Reimb Benefits	158,308	158,308	158,308	155,665	85,546	155,443
sub-totals	**EMPLOYEE BENEFITS**	**282,411**	**282,411**	**282,411**	**290,428**	**115,213**	**249,137**
DA-9785-6-060	Principal on Installment Debt	0	0	0	0	0	0

HIGHWAY FUND EXPENDITURES:		2027 Adopted	2027 Prelim	2027 Dpt Req	2026 Adopted	Actual YTD	Actual YTD
Acct Number	Account Description	Budget	Budget	Tent Budget	Budget	8/31/2026	12/31/2025
DA-9785-7-070	Interest on Installment Debt	0	0	0	0	0	0
sub-totals	**DEBT SERVICE**	**0**	**0**	**0**	**0**	**0**	**0**
DA-9901-9-090	Interfund - Transfer to Debt Fund	35,000	35,000	35,000	125,000	0	125,000
DA-9901-9-091	Interfund - Transfer to Highway Reserves	0	0	0	50,000	0	0
DA-9950-9-090	Interfund - Transfer to Capital Project	0	0	0	0	0	0
sub-totals	**OPERATING TRANSFERS**	**35,000**	**35,000**	**35,000**	**175,000**	**0**	**125,000**
	TOTALS	**1,861,787**	**1,861,787**	**1,861,787**	**1,686,866**	**804,196**	**1,461,759**
BUDGET EXCESS / (APPROPRIATED FUND BALANCE)		**(180,260)**	**(180,260)**	**(180,260)**	**(215,091)**	**153,231**	**12,046**
12/31/2025 Fund Balance (including Reserve Funds)		1,768,257	1,768,257	1,768,257			
Less Budgeted Appropriated Fund Balance for 2026		(215,091)	(215,091)	(215,091)			
Less Proposed Appropriated Fund Balance for 2027		(180,260)	(180,260)	(180,260)			
Projected 12/31/2027 Fund Balance		1,372,906	1,372,906	1,372,906			

11/4/26	SPECIAL DISTRICTS FIRE BUDGET - 2027						
REVENUES:							
		2027 Adopted	**2027 Prelim**	**2027 Dpt Req**	**2026 Adopted**	**Actual YTD**	**Actual YTD**
Acct Number	**Account Description**	**Budget**	**Budget**	**Tent Budget**	**Budget**	**8/31/2026**	**12/31/2025**
SF-1001-00	Real Property Taxes	517,758	517,758	517,758	505,158	505,158	502,763
SF-1080-00	Payment in Lieu of Taxes	30,000	30,000	30,000	30,000	41,772	41,492
SF-2401-00	Interest & Earnings	0	0	0	0	1,609	2,202
SF-5031-00	Transfer From General	0	0	0	0	0	0
	TOTALS	**547,758**	**547,758**	**547,758**	**535,158**	**548,539**	**546,457**
EXPENSES:							
Acct Number	**Account Description**						
SF-1930-4-040	Judgements & Claims	500	500	500	500	0	0
SF-3410-4-040	Fire Protection - Five Mile Point	342,100	342,100	342,100	335,500	335,500	329,000
SF-3410-4-041	Fire Protection - Kirkwood Fire Co	205,658	205,658	205,658	199,658	199,658	197,661
SF-3410-4-042	Fire Cont - Cancer DBL Ins. (both)	3,000	3,000	3,000	3,000	0	939
SF-3410-4-043	Fire - 5 Mile Pt TB Approved Exp	0	0	0	0	0	7,131
SF-3410-4-044	Fire - Kirkwood TB Approved Exp	0	0	0	0	0	7,131
	TOTALS	**551,258**	**551,258**	**551,258**	**538,658**	**535,158**	**541,862**
BUDGET EXCESS / (APPROPRIATED FUND BAL)		**(3,500)**	**(3,500)**	**(3,500)**	**(3,500)**	**13,381**	**4,595**
12/31/2025 Fund Balance		130,998	130,998	130,998			
Less Budgeted Appropriated Fund Balance for 2026		(3,500)	(3,500)	(3,500)			
Less Proposed Appropriated Fund Balance for 2027		(3,500)	(3,500)	(3,500)			
Projected 12/31/2027 Fund Balance		123,998	123,998	123,998			

11/4/26	SPECIAL DISTRICTS LIGHTS BUDGET - 2027						
		2027 Adopted Budget	2027 Prelim Budget	2027 Dpt Req Tent Budget	2026 Adopted Budget	Actual YTD 8/31/2026	Actual YTD 12/31/2025
LIGHT 1 REVENUES:							
Acct Number	**Account Description**						
SL-1001-00	Real Property Taxes	4,800	4,800	4,800	4,500	4,500	3,000
SL-2401-00	Interest & Earnings	0	0	0	0	0	155
	TOTALS	**4,800**	**4,800**	**4,800**	**4,500**	**4,500**	**3,155**
LIGHT 1 EXPENSES:							
Acct Number	**Account Description**						
SL-1930-4-040	Judgements & Claims	300	300	300	300	0	0
SL-5182-4-040	Street Lighting - Contractual	6,000	6,000	6,000	5,700	3,847	5,525
	TOTALS	**6,300**	**6,300**	**6,300**	**6,000**	**3,847**	**5,525**
LIGHT 1 BUDGET EXCESS / (APPROP FUND BAL)		**(1,500)**	**(1,500)**	**(1,500)**	**(1,500)**	**653**	**(2,370)**
12/31/2025 Fund Balance		5,904	5,904	5,904			
Less Budgeted Appropriated Fund Balance for 2026		(1,500)	(1,500)	(1,500)			
Less Proposed Appropriated Fund Balance for 2027		(1,500)	(1,500)	(1,500)			
Projected 12/31/2027 Fund Balance		2,904	2,904	2,904			

11/4/26	SPECIAL DISTRICTS LIGHTS BUDGET - 2027						
		2027 Adopted Budget	2027 Prelim Budget	2027 Dpt Req Tent Budget	2026 Adopted Budget	Actual YTD 8/31/2026	Actual YTD 12/31/2025
LIGHT 2 REVENUES:							
Acct Number	**Account Description**						
SM-1001-00	Real Property Taxes	6,300	6,300	6,300	6,000	6,000	5,500
SM-2401-00	Interest & Earnings	0	0	0	0	0	77
	TOTALS	**6,300**	**6,300**	**6,300**	**6,000**	**6,000**	**5,577**
LIGHT 2 EXPENSES:							
Acct Number	**Account Description**						
SM-1930-4-040	Judgements & Claims	300	300	300	300	0	0
SM-5182-4-040	Street Lighting - Contractual	7,000	7,000	7,000	6,700	4,259	6,161
	TOTALS	**7,300**	**7,300**	**7,300**	**7,000**	**4,259**	**6,161**
LIGHT 2 BUDGET EXCESS / (APPROP FUND BAL)		**(1,000)**	**(1,000)**	**(1,000)**	**(1,000)**	**1,741**	**(584)**
12/31/2025 Fund Balance		4,492	4,492	4,492			
Less Budgeted Appropriated Fund Balance for 2026		(1,000)	(1,000)	(1,000)			
Less Proposed Appropriated Fund Balance for 2027		(1,000)	(1,000)	(1,000)			
Projected 12/31/2027 Fund Balance		2,492	2,492	2,492			

11/4/26	SPECIAL DISTRICTS LIGHTS BUDGET - 2027						
		2027 Adopted Budget	2027 Prelim Budget	2027 Dpt Req Tent Budget	2026 Adopted Budget	Actual YTD 8/31/2026	Actual YTD 12/31/2025
LIGHT 3 REVENUES:							
Acct Number	**Account Description**						
SN-1001-00	Real Property Taxes	500	500	500	500	500	459
SN-1081-00	Payment in Lieu of Taxes	1,250	1,250	1,250	1,250	1,448	1,253
SN-2401-00	Interest & Earnings	0	0	0	0		129
	TOTALS	**1,750**	**1,750**	**1,750**	**1,750**	**1,948**	**1,841**
LIGHT 3 EXPENSES:							
Acct Number	**Account Description**						
SN-1930-4-040	Judgements & Claims	300	300	300	300	0	0
SN-5182-4-040	Street Lighting - Contractual	1,700	1,700	1,700	1,600	946	1,363
	TOTALS	**2,000**	**2,000**	**2,000**	**1,900**	**946**	**1,363**
LIGHT 3 BUDGET EXCESS / (APPROP FUND BAL)		**(250)**	**(250)**	**(250)**	**(150)**	**1,002**	**478**
12/31/2025 Fund Balance		8,317	8,317	8,317			
Less Budgeted Appropriated Fund Balance for 2026		(150)	(150)	(150)			
Less Proposed Appropriated Fund Balance for 2027		(250)	(250)	(250)			
Projected 12/31/2027 Fund Balance		7,917	7,917	7,917			

TOWN OF KIRKWOOD 11/4/26

2027 WATER AND SEWER ADOPTED BUDGET

			WD	WD	WD	SA	SA	SA				
			2027	2026	2025	2027	2026	2025	Total	Total	Spread	Spread
	ACCT #	ACCT #	Budget	Budget	Actual	Budget	Budget	Actual	Wat/Sew	Wat/Sew	Costs	Costs
	WATER	SEWER	54.33%	54.23%		45.67%	45.77%		2027	2026	2027	2026
REVENUES												
Special Assessment (Primary)	1030-00	1030-00	106,322	96,656	92,053	234,876	234,876	234,876	341,198	331,532		
Special Assessment (Secondary)	1030-00	1030-00	0	0	0	0	65,107	61,507	0	65,107		
Sewer Rent		2120-00				2,177,675	2,087,488	2,082,293	2,177,675	2,087,488		
Meter Sales	2140-00		400,000	320,000	331,426				400,000	320,000		
Water Connect Chg	2144-00		0	0	755				0	0		
Penalties	2148-00	2128-00	3,000	3,000	4,245	10,000	10,330	18,309	13,000	13,330		
Misc. Income	2149-00	2129-00	0	0	0	0	0	0	0	0		
Interest & Earnings	2401-00	2401-00	5,000	2,000	10,661	5,000	3,400	9,664	10,000	5,400		
Permits	2590-00	2590-00	0	0	1,055	0	0	0	0	0		
Sale of Scrap	2650-00	2650-00	0	0	423	0	0	0	0	0		
Sale of Equipment	2665-00	2665-00	0	0	420	0	0	0	0	0		
Refunds of Prior Year Expenses	2701-00	2701-00	0	0	2,000	0	0	417,526	0			
Transfer from Rsv-Cap Project	5031-00	5031-00	0	0	0	0	175,000	0	0	175,000		
TOTAL REVENUES			**514,322**	**421,656**	**443,038**	**2,427,551**	**2,576,201**	**2,824,175**	**2,941,873**	**2,997,857**		
EXPENDITURES												
GENERAL GOVT SUPPORT												
Judgements & Claims	1930-4.040	1930-4-040	1,500	1,000	0	1,500	1,000	0	3,000	2,000		
Contingency	1990-4-040	1990-4-040	0	1,000	0	0	2,825	0	0	3,825		
ADMINISTRATION												
PS - Intern Wat/Sew Mapping	8310-1-010	8110-1-010	5,215	5,206	0	4,385	4,394	0	9,600	9,600	9,500	9,600
PS - Shared Seas (26 wks/$20)	8310-1-011	8110-1-011	11,300	7,809	0	9,500	6,591	0	20,800	14,400	20,800	14,400
BK, Legal, PWD, Engineer	8310-4-040	8110-4-040	0	21,691	21,657	0	18,309	18,343	0	40,000	0	40,000
Sewer Consolidation Fees		8110-4-041				0	50,000	8,059	0	50,000		
OPERATIONS												
Combined (Eng/software/uniform)	8310-4-045	8110-4-045	24,447	21,691	22,124	20,553	18,309	4,621	45,000	40,000	45,000	40,000
Water Plant Operations	8310-4-048		5,000	5,000	1,520				5,000	5,000		
PURIFICATION (WATER)												
Water Testing & Chemicals	8330-4-040		80,000	60,000	121,056				80,000	60,000		

TOWN OF KIRKWOOD 11/4/26

2027 WATER AND SEWER ADOPTED BUDGET

			WD	WD	WD	SA	SA	SA				
			2027	2026	2025	2027	2026	2025	Total	Total	Spread	Spread
	ACCT #	ACCT #	Budget	Budget	Actual	Budget	Budget	Actual	Wat/Sew	Wat/Sew	Costs	Costs
	WATER	SEWER	54.33%	54.23%		45.67%	45.77%		2027	2026	2027	2026
TRANSMISSION/DISTRIBUTION												
PS - Reg & OT - A Glover	8340-1-010		76,352	71,984	70,857				76,352	71,984		
PS - Reg & OT - M Loftus		8120-1-010				66,846	62,479	60,928	66,846	62,479		
Equipment	8340-2-020	8120-2-020	100,000	40,000	71,772	100,000	300,000	47,102	200,000	340,000		
Utilities,Tools,Repair,Fuel	8340-4-040	8120-4-040	275,000	149,126	203,619	125,000	125,874	73,661	400,000	275,000		275,000
Chemicals (Sewer)		8120-4-044				7,000	4,000	6,070	7,000	4,000		
Inspections & Scope		8120-4-045				15,000	15,000	0	15,000	15,000		
Joint (BJC - Sewer)		8130-4-040				2,326,559	2,288,930	2,226,164	2,326,559	2,288,930		
EMPLOYEE BENEFITS												
NYS Retirement	9010-8-080	9010-8-080	10,736	11,214	10,025	9,400	9,465	10,535	20,136	20,679		20,679
Social Security	9030-8-080	9030-8-080	5,879	6,617	5,352	5,147	5,585	4,532	11,026	12,202		12,202
Workers' Comp	9040-8-080	9040-8-080	4,787	9,518	1,921	4,191	8,033	1,622	8,978	17,551		17,551
Disability	9055-8-080	9055-8-080	217	217	0	183	183	0	400	400	400	400
Hospital & Medical Ins	9060-8-080	9060-8-080	10,107	9,659	9,817	10,107	9,659	9,100	20,214	19,318		
INTERFUND TRANSFERS												
Reserve Fund Transfer	9901-9-091	9901-9-091	0	0	0	0	0	0	0	0		
Transfer for Debt Service		9901-9-090	0	0	0	0	65,107	61,507	0	65,107		
TOTAL EXPENDITURES			**610,541**	**421,731**	**539,720**	**2,705,371**	**2,995,744**	**2,532,244**	**3,315,911**	**3,417,475**		
Total Budget Excess/(Deficit)			**(96,219)**	**(75)**	**(96,682)**	**(277,820)**	**(419,543)**	**291,931**	**(374,038)**	**(419,618)**		
Total # of 2027 Units	Primary		7,091			5,961						13,052
Total # of 2026 Units	Primary			7,077			5,974					13,051
12/31/25 Fund Balance (incl Reserve Funds)			669,992			2,712,193						
Less Budgeted Appropriated Fund Bal for 2026			(75)			(419,543)						
Less Proposed Appropriated Fund Bal for 2027			(96,219)			(277,820)						
Projected 12/31/27 Fund Balance			573,698			2,014,831						
Spread % Water and Sewer			54.33%	54.23%		45.67%	45.77%					

11/4/26	DEBT (V FUND) BUDGET - 2027						
BELL SCHOOL (V) REVENUES:		**2027 Adopted**	**2027 Prelim**	**2027 Dpt Req**	**2026 Adopted**	**Actual YTD**	**Actual YTD**
Acct Number	**Account Description**	**Budget**	**Budget**	**Tent Budget**	**Budget**	**8/31/2026**	**12/31/2025**
V -1030-00	Special Assessment	49,982	49,982	49,982	0	0	0
V -2401-00	Interest & Earnings	0	0	0	0	0	0
V -5031-00	Interfund Transfer	0	0	0	51,182	51,182	52,382
	TOTALS	**49,982**	**49,982**	**49,982**	**51,182**	**51,182**	**52,382**
BELL SCHOOL (V) EXPENSES:							
Acct Number	**Account Description**						
V -9789-6-060	Other LTD - Principal	30,000	30,000	30,000	30,000	0	30,000
V -9789-7-070	Other LTD - Interest	19,982	19,982	19,982	21,182	10,591	22,381
	TOTALS	**49,982**	**49,982**	**49,982**	**51,182**	**10,591**	**52,381**
BELL SCHOOL BUDGET EXCESS / (APPROP FB)		**0**	**0**	**0**	**0**	**40,591**	**1**
12/31/2025 Fund Balance		1,887	1,887	1,887			
Less Budgeted Appropriated Fund Balance for 2026		0	0	0			
Less Proposed Appropriated Fund Balance for 2027		0	0	0			
Projected 12/31/2027 Fund Balance		1,887	1,887	1,887			

COLESVILLE (VC) REVENUES:		2027 Adopted	2027 Prelim	2027 Dpt Req	2026 Adopted	Actual YTD	Actual YTD
Acct Number	**Account Description**	**Budget**	**Budget**	**Tent Budget**	**Budget**	**8/31/2026**	**12/31/2025**
VC-1030-00	Special Assessment	13,525	13,525	13,525	0	0	0
VC-2401-00	Interest & Earnings	0	0	0	0	0	0
VC-5031-00	Interfund Transfer	0	0	0	13,925	13,925	9,125
	TOTALS	**13,525**	**13,525**	**13,525**	**13,925**	**13,925**	**9,125**
COLESVILLE (VC) EXPENSES:							
Acct Number	**Account Description**						
VC-9789-6-060	Other LTD - Principal	10,000	10,000	10,000	10,000	0	5,000
VC-9789-7-070	Other LTD - Interest	3,525	3,525	3,525	3,925	1,963	4,125
	TOTALS	**13,525**	**13,525**	**13,525**	**13,925**	**1,963**	**9,125**
COLESVILLE BUDGET EXCESS / (APPROP FB)		**0**	**0**	**0**	**0**	**11,962**	**0**
12/31/2025 Fund Balance		5,268	5,268	5,268			
Less Budgeted Appropriated Fund Balance for 2026		0	0	0			
Less Proposed Appropriated Fund Balance for 2027		0	0	0			
Projected 12/31/2027 Fund Balance		5,268	5,268	5,268			

ROAD PROJECT (VR) REVENUES:		2027 Adopted	2027 Prelim	2027 Dpt Req	2026 Adopted	Actual YTD	Actual YTD
Acct Number	**Account Description**	**Budget**	**Budget**	**Tent Budget**	**Budget**	**8/31/2026**	**12/31/2025**
VR-2401-00	Interest & Earnings	0	0	0	0	3,331	5,566
VR-5031-00	Interfund Transfer	35,000	35,000	35,000	125,000	0	125,000
	TOTALS	**35,000**	**35,000**	**35,000**	**125,000**	**3,331**	**130,566**
ROAD PROJECT (VR) EXPENSES:							
Acct Number	**Account Description**						
VR-9789-6-060	Other LTD - Principal	115,000	115,000	115,000	115,000	115,000	110,000
VR-9789-7-070	Other LTD - Interest	6,843	6,843	6,843	10,000	5,405	12,048
	TOTALS	**121,843**	**121,843**	**121,843**	**125,000**	**120,405**	**122,048**
ROAD PROJECT BUDGET EXCESS / (APPROP FB)		**(86,843)**	**(86,843)**	**(86,843)**	**0**	**(117,074)**	**8,518**
12/31/2025 Fund Balance		267,016	267,016	267,016			
Less Budgeted Appropriated Fund Balance for 2026		0	0	0			
Less Proposed Appropriated Fund Balance for 2027		(86,843)	(86,843)	(86,843)			
Projected 12/31/2027 Fund Balance		180,173	180,173	180,173			