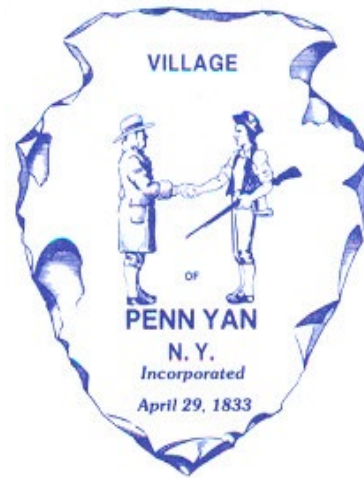


VILLAGE OF PENN YAN



2025-2026
TENTATIVE BUDGET

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	ADOPTED 2022-2023	ADOPTED 2023-2024	ADOPTED 2024-2025	TENTATIVE 2025-2026	CHANGE	%
ESTIMATED REVENUES:	2,483,488	2,561,387	2,211,462	2,674,912	463,449	21%
APPROPRIATED FUND BALANCE: A960	200,000	200,000	133,740	221,000	87,260	65%
RESERVE FUNDING:						
DPW Equipment A511	-	21,680	30,400	-	(30,400)	-100%
Police Equipment A511	-	20,000	-	42,250	42,250	
Fire Equipment A511	183,517	-	-	-	-	
Village Owned Buildings A511	-	13,000	5,000	-	(5,000)	-100%
Debt Unspent Funds A511	1,760	-	-	30,771	30,771	
TOTAL ESTIMATED REVENUES:	<u>2,868,765</u>	<u>2,816,067</u>	<u>2,380,602</u>	<u>2,968,933</u>	<u>588,330</u>	25%
ESTIMATED APPROPRIATIONS:	6,129,879	6,275,845	5,872,000	6,690,449	818,449	14%
BUDGETARY PROVISIONS FOR OTHER USES:						
DPW Equipment Reserve A962	-	-	38,000	38,000	-	0%
Fire Equipment Reserve A962	125,000	125,000	125,000	125,000	-	0%
Police Equipment Reserve A962	-	-	20,000	10,000	(10,000)	-50%
Waterfront Reserve A962	-	-	-	-	-	
TOTAL ESTIMATED APPROPRIATIONS:	<u>6,254,879</u>	<u>6,400,845</u>	<u>6,055,000</u>	<u>6,863,449</u>	<u>808,449</u>	13%
AMOUNT TO BE RAISED BY TAX LEVY:	3,386,114	3,584,778	3,674,398	3,894,516	220,118	5.99%
ASSESSED VALUATION OF PROPERTY:	223,442,538	226,290,793	271,093,398	275,593,428		
TAX RATE PER 1,000:						
Benton	14.89	14.97	16.51	16.49	(0.02)	-0.1%
Jerusalem	14.60	13.78	15.54	12.70	(2.84)	-18.3%
Milo	15.20	16.02	13.21	13.96	0.75	5.7%
PERSONAL SERVICES:	2,387,022	2,556,591	2,530,783	2,647,716		
EQUIPMENT AND INFRASTRUCTURE:	547,045	922,074	469,749	859,804		
ALL OTHER EXPENSES:	3,195,813	2,797,180	2,871,468	3,182,929		
TOTAL:	<u>6,129,879</u>	<u>6,275,845</u>	<u>5,872,000</u>	<u>6,690,449</u>		

**VILLAGE OF PENN YAN 2025-2026 BUDGET
SCHEDULE OF ESTIMATED REVENUES**

ACCOUNT DESCRIPTION		Actual	Adopted	% Chg fr	Actual	Tentative	\$ Chg fr	% Chg fr
		2023-2024	Budget 2024-2025	2023-2024 Actual	9 Months 2024-2025	Budget 2025-2026	2024-2025 Budget	2024-2025 Budget
A1081	Payment in Lieu of Taxes	391,249	434,476	11%	366,340	363,107	(71,370)	-16%
A1081.1	Payment in Lieu of Taxes - County	2,733	-	-100%	3,029	-	-	-
A1090	Interest & Penalties	23,394	21,600	-8%	16,783	24,000	2,400	11%
A1113	Occupancy Tax - Yates County	90,743	90,700	0%	-	49,500	(41,200)	-45%
A1120	Non-Property Tax Distribution by County	365,148	29,328	-92%	25,257	15,011	(14,317)	-49%
A1130	Taxes on Utilities	63,994	57,200	-11%	8,134	65,000	7,800	14%
A1170	Franchise Payments	74,450	67,500	-9%	35,767	65,000	(2,500)	-4%
A1230	Treasurer Fees	2,268	2,700	19%	1,609	2,200	(500)	-19%
A1289	Sale of Code Books	-	-	-	-	-	-	-
A1520	Police Fees	1,510	2,100	39%	1,061	1,500	(600)	-29%
A1560	Safety Inspection Fees	31,256	33,600	7%	40,716	40,000	6,400	19%
A1570	Charges for Demolition Unsafe Bldgs	-	-	-	-	-	-	-
A1601	Registrar Fees	6,120	6,900	13%	4,880	6,300	(600)	-9%
A1710	Public Works Services	210	1,000	376%	80	-	(1,000)	-100%
A1720	Sidewalk Program Co-Pay	24,029	13,700	-43%	720	13,500	(200)	-1%
A2001	Park & Recreation Charges	32,534	29,500	-9%	26,512	32,000	2,500	8%
A2025	School Resource Officer	103,373	105,913	2%	52,956	112,922	7,010	7%
A2110	Zoning Fees	600	250	-58%	150	300	50	20%
A2115	Planning Fees	4,900	3,000	-39%	1,900	3,500	500	17%
A2190	Sale of Cemetery Lots	27,138	20,000	-26%	4,600	16,600	(3,400)	-17%
A2192	Charge for Cemetery Service	24,350	25,700	6%	25,425	25,700	-	0%
A2260	Public Safety Services	-	-	-	-	-	-	-
A2262	Fire Protection Services, Other	293,593	341,687	16%	306,027	358,326	16,639	5%
A2300	Intergovernmental Transportation	-	-	-	-	-	-	-
A2350	Youth Recreation from County	15,320	36,281	137%	31,734	20,250	(16,031)	-44%
A2401	Interest & Earnings	45,186	15,000	-67%	76,436	50,000	35,000	233%
A2401.1	Reserve Interest	14,143	5,000	-65%	22,200	15,000	10,000	200%
A2401.2	LOSAP Investment Earnings	47,947	-	-100%	-	-	-	-
A2410	Rental of Property	10,500	10,500	0%	6,075	10,500	-	0%
A2412	Rental of Real Property, Other	195,862	215,205	10%	215,205	223,235	8,030	4%
A2440	Rental Other - Use of Money and Property	57,000	-	-100%	57,000	-	-	-
A2501	Business & Occupational Licenses	1,325	950	-28%	1,625	1,500	550	58%
A2530	Games of Chance	40	40	0%	40	40	-	0%
A2590	Other Permits	26,850	2,400	-91%	11,385	3,000	600	25%
A2601	Fines & Forfeitures	42,474	52,000	22%	32,361	40,000	(12,000)	-23%
A2615	Stop DWI Fines	272	1,500	452%	1,236	1,300	(200)	-13%
A2650	Sale of Scrap	2,188	1,000	-54%	850	1,000	-	0%
A2655	Other Minor Sales	-	-	-	515	-	-	-
A2660	Sale of Real Property	50	-	-100%	40,000	-	-	-
A2665	Sale of Equipment	81,400	9,000	-89%	12,900	38,500	29,500	328%
A2680	Insurance Recoveries	20,574	-	-100%	22,356	-	-	-
A2701	Refund of Prior Year Expense	-	-	-	-	-	-	-
A2705	Gifts & Donations	2,820	-	-100%	2	-	-	-
A2710	Premium on Obligations	-	-	-	3,828	-	-	-
A2750	AIM- Related Payments	-	-	-	-	-	-	-
A2770	Unclassified Revenue	429	3,000	599%	12,514	2,500	(500)	-17%
A2801	Interfund Revenues	-	-	-	-	-	-	-
A2801.1	Interfund Revenues - In Kind	125,091	159,746	28%	118,646	163,000	3,254	2%
A3001	Revenue Sharing (Per Capita) AIM	40,621	40,621	0%	40,621	40,621	-	0%
A3005	Mortgage Tax	35,964	38,000	6%	12,605	32,000	(6,000)	-16%
A3021	NYS AID- Justice Supplies	-	-	-	-	-	-	-
A3089	Other State Aid	-	-	-	2,842	2,800	2,800	-
A3330	Unified Court System	-	-	-	-	-	-	-
A3389	Public Safety	2,427	2,100	-13%	900	1,800	(300)	-14%
A3501	Consolidated Highway Aid (CHIPS)	1,002,476	328,385	-67%	-	650,805	322,420	98%
A3589	Transportation	-	-	-	-	-	-	-
A3820	Youth Recreation Program	2,000	2,000	0%	-	-	(2,000)	-100%
A3897	Culture and Recreation Capital Projects	-	-	-	-	-	-	-
A3902	State Aid - Planning Studies	-	-	-	-	-	-	-
A3960	State Emergency Disaster Assist	-	-	-	-	-	-	-
A3989	State Aid - Urban Forestry Grant	-	-	-	-	-	-	-
A4089	Federal Aid - General Government	-	-	-	10,000	-	-	-
A4320	Police-Crime Control (COPS Grant)	-	-	-	-	-	-	-
A4389	Public Safety Federal Funding	65,910	1,881	-97%	519	2,595	714	38%
A4960	Federal Emergency Disaster Assist	-	-	-	-	-	-	-
A4997	Federal Aid Capital Projects - CDBG	-	-	-	-	180,000	180,000	-
A5031	Interfund Transfers	-	-	-	-	-	-	-
A5710	Proceeds of Serial Bonds	-	-	-	-	-	-	-
A5730	Bond Anticipation Notes	-	-	-	-	-	-	-
TOTAL GENERAL FUND REVENUES		3,402,460	2,211,462	-35%	1,656,342	2,674,912	463,449	21%

VILLAGE OF PENN YAN 2025-2026 BUDGET
APPROPRIATIONS

Accounts		2023-2024 Actual	2024-2025 Adopted Budget	% Chg fr Actual 2023-2024	9 Month Expense 2024-2025	2025-2026 Tentative Budget	\$ Chg fr 2024-2025 Budget	% Chg fr 2024-2025 Budget
A1010	Total Board of Trustees	16,742	17,741	6%	12,005	17,741	-	0%
A1110	Total Village Justice	51,450	62,785	22%	38,867	60,969	(1,816)	-3%
A1210	Total Mayor	3,749	5,285	41%	2,427	5,285	-	0%
A1325	Total Clerk - Treasurer	119,852	138,931	16%	102,174	153,596	14,665	11%
A1362	Tax Processing	3,310	3,467	5%	2,403	3,800	333	10%
A1420	Total Attorney	18,976	43,384	129%	13,411	43,961	577	1%
A1450	Total Elections	4,646	-	-100%	-	6,000	6,000	
A1610	Total General Administration	56,700	87,095	54%	40,473	81,000	(6,095)	-7%
A1620	Total Facilities	184,535	119,835	-35%	49,374	113,032	(6,803)	-6%
A1621	Total Buildings & Grounds	37,184	42,694	15%	40,497	47,226	4,533	11%
A1622	Total Firehouse	27,389	33,054	21%	56,706	32,580	(474)	-1%
A1623	Total Oliver House	3,660	11,497	214%	1,593	5,150	(6,347)	-55%
A1624	Total Lease Property	-	-	-	-	-	-	
A1910	4 INSURANCE	-	-	-	-	-	-	
A1920	4 MUNICIPAL DUES	2,637	2,637	0%	2,637	2,700	63	2%
A1940	Purchase of Land	-	-	-	-	-	-	
A1950	4 Property Tax Expense	5,343	6,000	-	6,037	7,600	-	
A1990	4 CONTINGENCY	-	-	-	-	-	-	
TOTAL GOV'T SUPPORT		536,173	574,403	7%	368,603	580,639	6,236	1%
A3120	Total Police Department	1,528,808	1,558,276	2%	1,085,642	1,674,989	116,713	7%
A3310	Traffic Control	-	-	-	-	-	-	
A3315	Stop DWI	-	-	-	-	-	-	
A3410	Total Fire Department	145,149	179,379	24%	145,906	186,131	6,752	4%
A3620	Total Safety Inspections	115,232	119,863	4%	79,730	129,126	9,263	8%
TOTAL PUBLIC SAFETY		1,789,188	1,857,518	4%	1,311,279	1,990,245	132,728	7%
A4010	Total Health	3,000	3,000	0%	2,151	3,000	-	0%
TOTAL HEALTH		3,000	3,000	0%	2,151	3,000	-	0%
A5010	Total Street Administration	41,817	42,221	1%	27,723	52,387	10,166	24%
A5110	Total Street Maintenance	1,691,114	989,126	-42%	693,950	1,335,229	346,103	35%
A5182	4 Street Lighting	125,091	159,746	28%	100,035	163,000	3,254	2%
TOTAL TRANSPORTATION		1,858,022	1,191,093	-36%	821,708	1,550,616	359,523	30%
A7140	Total Parks & Recreation	360,471	245,012	-32%	221,429	253,621	8,609	4%
A7410	Total Library	1,000	1,000	0%	1,000	1,000	-	0%
A7510	Total Historian	1,200	1,200	0%	860	1,200	-	0%
A7520	41 Total Historical Society	3,500	3,500	0%	3,500	3,500	-	0%
TOTAL CULTURE & RECREATION		366,171	250,712	-32%	226,789	259,321	8,609	3%
A8010	Total Zoning	2,918	3,477	19%	2,063	3,614	137	4%
A8015	Total Historic Preservation	3,058	4,627	51%	2,113	4,764	137	3%
A8020	Total Planning	2,918	5,862	101%	2,063	5,999	137	2%
A8687	Total Economic Development	-	-	-	-	180,000	180,000	
A8760	Total Emergency Disaster	-	-	-	-	-	-	
A8810	Total Cemetery	128,372	121,532	-5%	82,585	131,444	9,912	8%
TOTAL HOME & COMMUNITY SERVICE		137,267	135,498	-1%	88,823	325,820	190,322	140%
A9010	8 STATE RETIREMENT	116,336	151,536	30%	135,287	166,601	15,065	10%
A9015	8 POLICE RETIREMENT	284,465	364,057	28%	346,258	431,193	67,135	18%
A9025	8 LOSAP	71,724	129,729	81%	127,447	134,265	4,536	3%
A9025	8 ENHANCED BENEFITS VOLUNTEER FIRE	3,720	4,320	-	3,720	4,320	-	0%
A9030	8 FICA/MEDICARE	175,277	193,605	10%	131,721	202,550	8,945	5%
A9040	8 WORKERS' COMP	31,843	22,275	-30%	22,274	27,045	4,770	21%
A9040	801 WORKERS' COMP - Fire	41,917	31,119	-26%	31,119	36,791	5,672	18%
A9050	8 Unemployment Insurance	7,700	5,679	-26%	6,290	11,552	5,873	103%
A9055	8 DISABILITY INS	8,081	8,997	11%	3,169	3,702	(5,295)	-59%
A9060	8 HEALTH INS	349,054	373,421	7%	289,671	340,127	(33,295)	-9%
A9060	801 HEALTH INS - Retiree	41,006	63,721	55%	47,985	41,019	(22,702)	-36%
A9089	8 FLEX/MRA	32,926	131,754	300%	1,460	179,305	47,551	36%
TOTAL EMPLOYEE BENEFITS		1,164,048	1,480,213	27%	1,146,401	1,578,470	98,257	7%
A9710	6 Total Serial Bond Principal	290,000	300,000	3%	300,000	310,000	10,000	3%
A9710	7 Total Serial Bond Interest	22,622	16,425	-27%	16,425	9,250	(7,175)	-44%
A9730	6 BAN Principal	-	35,000	-	35,000	30,000	(5,000)	-14%
A9730	7 BAN Interest	14,593	28,139	93%	28,139	53,087	24,948	89%
A9785	6 Fire Truck BAN Principal	-	-	-	-	-	-	
A9785	7 Fire Truck BAN Interest	-	-	-	-	-	-	
TOTAL DEBT SERVICE		327,215	379,564	16%	379,564	402,337	22,773	6%
A9901	9 INTERFUND TRANSFERS	208,010	-	-100%	10,000	-	-	
TOTAL MISCELLANEOUS		208,010	-	-100%	10,000	-	-	
TOTAL ESTIMATED APPROPRIATIONS		6,389,095	5,872,000	-8%	4,355,318	6,690,449	818,449	14%

ACCOUNTS		2023-2024 Actual	2024-2025 Adopted Budget	2025-2026 Tentative Budget	Change from 2024-2025
Board of Trustees					
A1010	100 Personal Services	16,742	16,741	16,741	-
A1010	480 Professional & Training	-	1,000	1,000	-
Total Board of Trustees		16,742	17,741	17,741	-
Village Justice					
A1110	100 Personal Services	25,161	26,163	27,079	916
A1110	120 Part Time	24,953	-	-	-
A1110	130 Court Security	-	813	-	(813)
A1110	160 Acting Village Justice	-	10,000	10,000	-
A1110	170 Court Clerks	-	22,989	20,690	(2,299)
A1110	410 Contractual Services	475	1,060	1,000	(60)
A1110	450 Computer Service & Supply	77	500	-	(500)
A1110	480 Professional & Training	217	460	500	40
A1110	500 Supplies & Materials	566	800	1,700	900
Total Village Justice		51,450	62,785	60,969	(1,816)
Mayor					
A1210	100 Personal Services	3,384	3,385	3,385	-
A1210	480 Professional & Training	365	1,900	1,900	-
Total Mayor		3,749	5,285	5,285	-
Clerk - Treasurer					
A1325	100 Personal Services	99,833	113,873	120,796	6,923
A1325	410 Contractual Services	4,856	8,875	14,900	6,025
A1325	420 Phone/Internet/Utilities	375	976	1,000	24
A1325	450 Computer Services & Supplies	8,461	7,810	9,200	1,390
A1325	470 Audit Fees	4,772	5,190	5,300	110
A1325	480 Professional & Training	1,468	2,207	2,400	193
A1325	500 Supplies & Materials	87	-	-	-
Total Clerk - Treasurer		119,852	138,931	153,596	14,665
A1362	000 Total Tax Processing	3,310	3,467	3,800	333
Village Attorney					
A1420	100 Personal Services	16,483	16,484	17,061	577
A1420	410 Contractual Services	1,055	25,000	25,000	-
A1420	480 Professional & Training	1,438	1,900	1,900	-
Total Attorney		18,976	43,384	43,961	577
Elections					
A1450	410 Contractual Services	4,646	-	6,000	6,000
Total Elections		4,646	-	6,000	6,000
General Administration					
A1610	200 Equipment	-	-	-	-
A1610	410 Contractual Services	14,916	27,693	16,400	(11,293)
A1610	430 Insurance	13,955	13,409	14,100	691
A1610	450 Computer Service and Supply	9,773	21,201	24,100	2,899
A1610	480 Professional and Training	4,770	6,919	6,500	(419)
A1610	500 Supplies & Materials	13,287	17,873	19,900	2,027
Total General Administration		56,700	87,095	81,000	(6,095)

ACCOUNTS		2023-2024	2024-2025	2025-2026	Change
		Actual	Adopted Budget	Tentative Budget	from 2024-2025
Village Facilities					
A1620	100 Personal Services	60,806	63,596	54,382	(9,214)
A1620	200 Equipment	50,724	-	-	-
A1620	410 Contractual Services	53,194	20,407	24,250	3,843
A1620	420 Phone/Internet/Utilities	5,343	8,550	10,900	2,350
A1620	430 Insurance	3,799	4,314	4,300	(14)
A1620	450 Computer Service and Supply	-	825	-	(825)
A1620	500 Supplies & Materials	10,669	22,143	19,200	(2,943)
Total Village Owned Buildings		184,535	119,835	113,032	(6,803)
Building & Grounds					
A1621	200 Equipment	-	-	-	-
A1621	400 Engineering	1,346	-	-	-
A1621	410 Contractual Services	-	-	-	-
A1621	412 Gas	1,212	2,499	3,526	1,027
A1621	430 Insurance	34,626	37,894	43,000	5,106
A1621	500 Supplies & Materials	-	2,300	700	(1,600)
Total Buildings & Grounds		37,184	42,694	47,226	4,533
Fire House					
A1622	410 Contractual Services	12,391	8,167	7,280	(887)
A1622	420 Phone/Internet/Utilities	6,940	10,332	9,100	(1,232)
A1622	430 Insurance	10,613	11,555	12,700	1,145
A1622	450 Computer Service and Supply	70	-	-	-
A1622	500 Supplies & Materials	(2,626)	3,000	3,500	500
Total Firehouse		27,389	33,054	32,580	(474)
Oliver House					
A1623	410 Contractual Services	212	5,350	350	(5,000)
A1623	420 Phone/Internet/Utilities	2,803	4,147	3,800	(347)
A1623	500 Supplies & Materials	645	2,000	1,000	(1,000)
Total Oliver House		3,660	11,497	5,150	(6,347)
Leased Property					
A1624	410 Contractual Services	-	-	-	-
Total Leased Property		-	-	-	-
Special Items					
A1910	400 Insurance	-	-	-	-
A1920	400 Municipal Dues	2,637	2,637	2,700	63
A1950	400 Property Tax Expense	5,343	6,000	7,600	1,600
A1990	400 Contingency	-	-	-	-
Total Special Items		7,980	8,637	10,300	1,663
TOTAL GOV'T SUPPORT		536,173	574,403	580,639	6,236

ACCOUNTS		2023-2024	2024-2025	2025-2026	Change
		Actual	Adopted Budget	Tentative Budget	from 2024-2025
Police Department					
A3120	100 Personal Services	1,292,549	1,284,145	1,364,590	80,445
A3120	120 Part Time	42,008	115,253	121,174	5,921
A3120	111 Clothing Allowance	-	2,150	2,150	-
A3120	200 Equipment	70,363	61,284	90,477	29,193
A3120	410 Contractual Services	2,005	5,550	9,500	3,950
A3120	411 Vehicle Repairs	13,683	12,000	12,000	-
A3120	412 Gas & Oil	27,523	31,761	29,706	(2,055)
A3120	413 Uniform Maintenance	771	750	750	-
A3120	420 Phone/Internet/Utilities	4,344	3,890	3,900	10
A3120	430 Insurance	1,223	668	800	132
A3120	450 Computer Services & Supplies	7,283	13,010	10,100	(2,910)
A3120	470 Investigation Expenses	-	-	-	-
A3120	480 Professional & Training	9,173	6,100	3,500	(2,600)
A3120	500 Supplies & Materials	6,262	8,215	12,342	4,127
A3120	510 Computer Supplies	217	-	-	-
A3120	520 Weapons	24,657	5,000	5,500	500
A3120	530 Uniforms	26,747	8,500	8,500	-
Total Police Department		1,528,808	1,558,276	1,674,989	116,713
Traffic Control					
A3310	100 Personal Services	-	-	-	-
Total Traffic Control		-	-	-	-
Stop DWI					
A3315	100 Personal Services	-	-	-	-
Total Stop DWI		-	-	-	-
Fire Department					
A3410	200 Equipment	-	-	-	-
A3410	410 Contractual Services	6,622	6,318	6,400	82
A3410	411 Vehicle Repairs	40,702	25,843	30,000	4,157
A3410	412 Gas & Oil	9,880	8,567	9,731	1,164
A3410	413 Department Contract	-	40,000	40,000	-
A3410	414 Equipment Repairs	5,530	5,350	5,350	0
A3410	415 Health Services	9,581	10,000	10,000	-
A3410	416 Ladder Testing	1,272	1,200	1,600	400
A3410	420 Phone/Internet/Utilities	1,499	1,504	1,500	(4)
A3410	430 Insurance	19,025	20,166	20,900	734
A3410	450 Computer Services & Supplies	120	500	700	200
A3412	460 Conf/Training/ & Travel	-	-	-	-
A3410	480 Hose Testing	-	5,500	-	(5,500)
A3410	500 Supplies & Materials	1,083	2,120	2,120	-
A3410	520 Bunker Gear	25,758	25,281	25,300	19
A3410	530 Fire Supplies & Equipment	24,077	25,440	30,940	5,500
A3410	590 Haz-Mat	-	1,590	1,590	-
Total Fire Department		145,149	179,379	186,131	6,752

ACCOUNTS		2023-2024	2024-2025	2025-2026	Change
		Actual	Adopted Budget	Tentative Budget	from 2024-2025
Safety Inspections					
A3620	100 Personal Services	107,012	110,493	114,726	4,232
A3620	200 Equipment	-	-	-	-
A3620	410 Contractual Services	1,337	2,000	1,000	(1,000)
A3620	420 Phone/Internet/Utilities	694	752	400	(352)
A3620	450 Computer Services & Supplies	113	-	8,000	8,000
A3620	460 Conf/Travel/Mileage	-	-	-	-
A3620	480 Professional & Training	5,503	6,117	4,500	(1,617)
A3620	500 Supplies & Materials	573	500	500	-
Total Safety Inspections		115,232	119,863	129,126	9,263
TOTAL PUBLIC SAFETY		1,789,188	1,857,518	1,990,245	132,728
Health					
A4010	100 Personal Services	3,000	3,000	3,000	-
Total Health		3,000	3,000	3,000	-
TOTAL HEALTH		3,000	3,000	3,000	-
Street Administration					
A5010	100 Personal Services	41,817	42,221	52,387	10,166
A5010	410 Contractual Services	-	-	-	-
Total Street Administration		41,817	42,221	52,387	10,166
Street Maintenance					
A5110	100 Personal Services	377,956	408,400	415,937	7,537
A5110	200 Equipment	37,389	30,400	65,800	35,400
A5110	210 Asphalt Concrete	905	-	-	-
A5110	220 Stone & Gravel	11,002	17,000	17,000	-
A5110	230 Crack Filling/Chip Sealing	23,038	35,179	33,881	(1,298)
A5110	250 Cold Patch	4,452	8,000	8,000	-
A5110	260 Storm Sewer	19,324	10,000	10,000	-
A5110	270 Curbing & Fabric	713	5,000	-	(5,000)
A5110	400 Engineering Fees	7,291	6,250	3,000	(3,250)
A5110	410 Contractual Services	57,461	24,549	3,400	(21,149)
A5110	412 Gas/Diesel/Oil/Lube	23,899	32,375	29,399	(2,976)
A5110	413 Vehicle & Equipment Repairs	15,071	18,500	22,000	3,500
A5110	415 Landscape/Tree Removal	37,657	18,000	18,000	-
A5110	420 Phone/Internet/Utilities	1,813	1,551	2,900	1,349
A5110	430 Insurance	-	-	-	-
A5110	450 Computer Services & Supplies	966	-	-	-
A5110	480 Professional & Training	1,165	2,000	1,100	(900)
A5110	490 Sidewalk Program	24,878	14,000	14,000	-
A5110	500 Supplies & Materials	23,844	30,120	32,300	2,180
A5110	520 Salt & Sand	12,963	28,000	30,800	2,800
A5110	530 Tools	947	-	-	-
A5110	540 Signs & Posts	5,905	5,000	5,000	-
A5512	200 Perm Improve Highway, Equip & Cap Outlay	1,002,476	294,801	622,712	327,911
Total Street Maintenance		1,691,114	989,126	1,335,229	346,103

ACCOUNTS		2023-2024	2024-2025	2025-2026	Change
		Actual	Adopted Budget	Tentative Budget	from 2024-2025
Street Lighting					
A5182	000 Street Lighting	125,091	159,746	163,000	3,254
Total Street Lighting		125,091	159,746	163,000	3,254
TOTAL TRANSPORTATION		1,858,022	1,191,093	1,550,616	359,523
Parks & Recreation					
A7140	100 Personal Services	79,972	112,776	119,595	6,819
A7140	120 Part Time - Laborers	80,933	88,547	25,668	(62,879)
A7140	121 Part Time - Lifeguards	-	-	33,163	33,163
A7140	122 Part Time - Recreation Program	-	-	30,246	30,246
A7140	200 Equipment	10,341	-	-	-
A7140	410 Contractual Services	154,264	7,763	9,400	1,637
A7140	412 Field Trips	4,113	4,200	5,500	1,300
A7140	413 Playground Equip Repairs	3,462	6,200	6,200	-
A7140	415 Landscape/Tree/Flowers	2,157	8,850	7,000	(1,850)
A7140	416 Keuka Outlet Trail Maint	700	750	750	-
A7140	420 Phone/Internet/Utilities	369	376	700	324
A7140	430 Insurance	-	-	-	-
A7140	450 Computer Services & Supplies	-	-	-	-
A7140	480 Professional & Training	692	-	-	-
A7140	500 Supplies & Materials	11,246	4,500	6,300	1,800
A7140	520 Lifeguard/Beach Supplies	625	2,300	1,000	(1,300)
A7140	530 Playground Supplies	758	2,250	1,000	(1,250)
A7140	540 Park Maintenance	1,360	4,500	5,100	600
A7140	550 Boat Launch Maintenance	9,479	2,000	2,000	-
Total Parks & Recreation		360,471	245,012	253,621	8,609
Library					
A7410	410 Contractual Services	1,000	1,000	1,000	-
Total Library		1,000	1,000	1,000	-
Historian					
A7510	100 Personal Services	1,200	1,200	1,200	-
A7510	410 Contractual Services	-	-	-	-
Total Historian		1,200	1,200	1,200	-
Historical Society					
A7520	410 Contractual Services	3,500	3,500	3,500	-
Total Historical Society		3,500	3,500	3,500	-
TOTAL CULTURE & RECREATION		366,171	250,712	259,321	8,609

ACCOUNTS		2023-2024	2024-2025	2025-2026	Change
		Actual	Adopted Budget	Tentative Budget	from 2024-2025
Zoning					
A8010	100 Personal Services	2,858	2,677	2,814	137
A8010	410 Contractual Services	-	500	500	-
A8010	480 Professional & Training	60	300	300	-
	Total Zoning	2,918	3,477	3,614	137
Historic Preservation					
A8015	100 Personal Services	2,858	2,677	2,814	137
A8015	410 Contractual Services	-	-	-	-
A8015	480 Professional & Training	150	1,200	1,200	-
A8015	500 Supplies & Materials	50	750	750	-
	Total Historic Preservation	3,058	4,627	4,764	137
Planning					
A8020	100 Personal Services	2,858	2,677	2,814	137
A8020	410 Contractual Services	-	500	500	-
A8020	450 Computer Services & Supplies	-	-	-	-
A8020	480 Professional & Training	60	485	485	-
A8020	490 Engineering Fees	-	2,000	2,000	-
A8020	500 Supplies & Materials	-	200	200	-
	Total Planning	2,918	5,862	5,999	137
Economic Development					
A8687	400 Economic Dev.-Pass Through of CDBG Funds	-	-	180,000	180,000
	Total Economic Development	-	-	180,000	180,000
Emergency Disaster Work					
A8760	100 Personal Services	-	-	-	-
A8760	210 Asphalt Concrete	-	-	-	-
A8760	220 Stone & Gravel	-	-	-	-
A8760	260 Storm Sewer Maintenance	-	-	-	-
A8760	400 Engineering	-	-	-	-
A8760	410 Contractual Services	-	-	-	-
A8760	500 Supplies and Materials	-	-	-	-
	Total Emergency Disaster Work	-	-	-	-
Cemetery					
A8810	100 Personal Services	52,328	57,380	58,545	1,165
A8810	120 Part Time	24,748	23,145	26,763	3,618
A8810	200 Equipment	13,578	8,084	11,934	3,850
A8810	410 Contractual Services	2,896	349	-	(349)
A8810	412 Gas & Oil	6,045	6,369	7,203	835
A8810	413 Vehicle & Equipment Repairs	4,711	4,000	5,000	1,000
A8810	415 Landscape/Tree Removal	16,106	15,500	15,500	-
A8810	420 Phone/Internet/Utilities	1,612	1,381	2,500	1,119
A8810	450 Computer Services & Supplies	-	-	400	400
A8810	480 Professional & Training	44	-	-	-
A8810	500 Supplies & Materials	6,305	5,325	3,600	(1,725)
	Total Cemetery	128,372	121,532	131,444	9,912
TOTAL HOME & COMMUNITY SERVICE		137,267	135,498	325,820	190,322

ACCOUNTS		2023-2024	2024-2025	2025-2026	Change
		Actual	Adopted Budget	Tentative Budget	from 2024-2025
Benefits					
A9010	800 STATE RETIREMENT	116,336	151,536	166,601	15,065
A9015	800 POLICE RETIREMENT	284,465	364,057	431,193	67,135
A9025	800 LOSAP	71,724	129,729	134,265	4,536
A9025	801 ENHANCED HEALTH BENEFITS VOLUNTEER FIRE	3,720	4,320	4,320	-
A9030	800 FICA/MEDICARE	175,277	193,605	202,550	8,945
A9040	800 WORKERS' COMP	31,843	22,275	27,045	4,770
A9040	801 WORKERS' COMP - Fire	41,917	31,119	36,791	5,672
A9050	800 UNEMPLOYMENT INS	7,700	5,679	11,552	5,873
A9055	800 DISABILITY INS	8,081	8,997	3,702	(5,295)
A9060	800 HEALTH INS	349,054	373,421	340,127	(33,295)
A9060	801 HEALTH INS - Retiree	41,006	63,721	41,019	(22,702)
A9089	800 FLEX/MRA	32,926	131,754	179,305	47,551
EMPLOYEE BENEFIT					
TOTAL EMPLOYEE BENEFITS		1,164,048	1,480,213	1,578,470	98,257
Serial Bond Principal					
A9710	610 Bonds - Fire Truck	-	-	-	-
A9710	640 Bond - New Village Office	195,000	200,000	210,000	10,000
A9710	670 Bond - Road Reconstruction	95,000	100,000	100,000	-
Total Serial Bond Principal		290,000	300,000	310,000	10,000
Serial Bond Interest					
A9710	710 Bonds - Fire Truck	-	-	-	-
A9710	740 Bond - New Village Office	13,866	8,925	3,150	(5,775)
A9710	770 Bond - Road Reconstruction	8,756	7,500	6,100	(1,400)
Total Serial Bond Interest		22,622	16,425	9,250	(7,175)
Bond Anticipation Note Principal and Interest					
A9730	600 BAN Principal	-	35,000	30,000	(5,000)
A9730	700 BAN Interest	14,593	28,139	53,087	24,948
A9730	601 Fire Truck BAN Principal	-	-	-	-
A9730	700 Fire Truck BAN Interest	-	-	-	-
Total Bond Anticipation Note Principal and Interest		14,593	63,139	83,087	19,948
TOTAL DEBT SERVICE		327,215	379,564	402,337	22,773
Transfers					
A9901	900 INTERFUND TRANSFERS	208,010	-	-	-
Total Transfers		208,010	-	-	-
TOTAL APPROPRIATIONS		6,389,095	5,872,000	6,690,449	818,449

Property Tax Allocation

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

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

Property Tax Allocation

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

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

Property Tax Allocation

2023-2024 Tax Levy = \$3,584,778

<u>Township</u>	<u>Assessed Value Used For Apportionment</u>	<u>Equalization Rate</u>	<u>Full Value Used For Apportionment</u>	<u>Percentage of Levy</u>	<u>Apportioned Share</u>	<u>Tax Rate (\$ per 1,000)</u>	<u>Percent of Tax Levy</u>
Benton	22,985,908	0.9200	24,984,683	0.096018	344,202.91	14.974519	9.6018%
Jerusalem	7,231,092	1.0000	7,231,092	0.027790	99,619.55	13.776557	2.7790%
Milo	196,073,793	0.8600	227,992,783	0.876192	3,140,955.64	16.019253	87.6192%
Total	226,290,793		260,208,557	1.000000	3,584,778.10		100.00%

**VILLAGE OF VILLAGE OF PENN YAN
EXEMPT PROPERTIES ON 2025-2026 TAX ROLL**

TYPE OF EXEMPTION	BENTON			MILO			JERUSALEM		
	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED	# EXEMPT PARCELS	EXEMPT AMOUNT	% OF VALUE EXEMPTED
Village of Penn Yan	2	11,948	0.02%	60	14,505,714	3.56%	3	3,048,900	22.54%
Township	-	-	0.00%	1	307,033	0.08%	2	258,500	1.91%
County of Yates	-	-	0.00%	5	31,339,341	7.69%	-	-	0.00%
State of New York	-	-	0.00%	3	2,240,110	0.55%	-	-	0.00%
United States of America	-	-	0.00%	2	1,436,703	0.35%	-	-	0.00%
Aged	5	263,329	0.49%	32	1,648,374	0.40%	1	85,645	0.63%
Veterans	19	576,084	1.08%	179	5,516,968	1.35%	3	104,000	0.77%
Facilities Development Corp	-	-	0.00%	3	1,399,780	0.34%	-	-	0.00%
IDA	1	74,156	0.14%	21	37,037,470	9.09%	-	-	0.00%
Business Investment	2	106,766	0.20%	5	564,691	0.14%	-	-	0.00%
Veterans Organization	-	-	0.00%	1	466,484	0.11%	-	-	0.00%
Historical Society	-	-	0.00%	1	296,154	0.07%	-	-	0.00%
Historic Property	-	-	0.00%	1	76,923	0.02%	-	-	0.00%
Clergy	-	-	0.00%	3	244,506	0.06%	-	-	0.00%
Agricultural	1	78,273	0.15%	-	-	0.00%	1	558,400	4.13%
Penn Yan Schools	-	-	0.00%	14	21,437,473	5.26%	-	-	0.00%
Churches (Religious)	1	997,532	1.87%	22	14,378,242	3.53%	-	-	0.00%
Charitable & Non Profit	-	-	0.00%	15	3,538,572	0.87%	-	-	0.00%
Health Care & Mental Health	8	20,600,241	38.58%	12	4,632,748	1.14%	-	-	0.00%
Telephone and Telegraph Equipment	-	-	0.00%	1	23,614	0.01%	-	-	0.00%
Enhanced Star	-	-	0.00%	-	-	0.00%	-	-	0.00%
Properties withdrawn from Foreclosure	-	-	0.00%	1	659	0.00%	-	-	0.00%
	39	22,708,329	42.53%	382	141,091,559	34.62%	10	4,055,445	29.99%
Equalized Total Assessed Value		53,390,218			407,573,889			13,524,898	
Total Exempt Amount		167,855,333							
Total Equalized Assessed Value		474,489,005							
Total % of Value Exempted		35.38%							

**VILLAGE OF PENN YAN
2025-2026 SCHEDULE OF SALARIES AND WAGES**

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2025-2026 SALARY	DEPT TOTAL
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	
A1010	Village Board Trustee	70%	2,790	16,741
A1110	Village Justice	100%	27,079	
A1110	Part-Time Police Officer	100%	-	
A1110	Acting Justice	100%	10,000	
A1110	Court Clerk	100%	1,035	
A1110	Court Clerk	100%	10,345	
A1110	Court Clerk	100%	8,276	
A1110	Court Clerk	100%	1,035	57,769
A1210	Village Mayor	70%	3,385	3,385
A1325	Clerk-Treasurer	30%	30,705	
A1325	Deputy Clerk-Treasurer	20%	13,522	
A1325	Deputy Clerk	70%	38,782	
A1325	Deputy Clerk	40%	23,400	
A1325	Account Clerk-Typist	25%	14,386	120,796
A1420	Village Attorney	40%	17,061	17,061
A1620	Building Maintenance Mechanic	100%	54,382	54,382
A3120	Police Chief	100%	113,672	
A3120	Confidential Assistant to the Chief	100%	60,047	
A3120	Investigator	100%	106,401	
A3120	Sergeant	100%	101,978	
A3120	Sergeant	100%	116,004	
A3120	Sergeant	100%	106,127	
A3120	Sergeant	100%	103,311	
A3120	School Resource Officer	100%	96,949	
A3120	Officer	100%	96,201	
A3120	Officer	100%	89,249	
A3120	Officer	100%	93,287	
A3120	Officer	100%	92,416	
A3120	Officer	100%	94,529	
A3120	Officer	100%	87,956	
A3120	Part-Time Police Officers	100%	121,174	1,479,299

**VILLAGE OF PENN YAN
2025-2026 SCHEDULE OF SALARIES AND WAGES**

DEPT CODE	TITLE OF POSITION	PERCENT CHARGED	2025-2026 SALARY	DEPT TOTAL
A3620	Code Enforcement Officer	100%	62,870	
A3620	Senior Typist	100%	51,856	114,726
A4010	Health Officer	100%	3,000	3,000
A5010	Director of Public Works	25%	25,652	
A5010	Deputy Director of Public Works	25%	21,075	
A5010	Senior Typist	10%	5,660	52,387
A5110	DPW Supervisor	100%	81,913	
A5110	HEO	100%	70,275	
A5110	HEO	100%	65,047	
A5110	HEO	100%	65,012	
A5110	HEO	100%	63,468	
A5110	HEO Mechanic	100%	68,564	414,280
A7140	Director Parks and Facilities	100%	62,870	
A7140	Building Maintenance Mechanic	100%	56,725	
A7140	Parks (Lifeguards, Laborers, Playground Leaders)	100%	89,076	208,671
A7510	Historian	100%	1,200	1,200
A8010	ZBA Secretary	100%	2,814	2,814
A8015	Historic Preservation Secretary	100%	2,814	2,814
A8020	Planning Board Secretary	100%	2,814	2,814
A8810	Senior Building Maintenance Mechanic	100%	58,545	
A8810	Laborer(s)	100%	26,763	85,307
				2,637,445