TOWN OF VESTAL – 2026 FINAL BUDGET

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Vestal Town Clerk

TOWN OF VESTAL - BUDGET SUMMARY
2026 Final Budget

2026

	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCES & DEBT RESERVES	TAXES TO BE RAISED	TOTAL REVENUES & OTHER SOURCES
General Fund	$17,780,670	$10,946,499	$496,376	$6,337,795	$17,780,670
Highway Fund	$7,787,391	$4,138,251	$790,375	$2,858,766	$7,787,391
Emergency Squad	$985,000			$985,000	$985,000
Special District Funds:					
Consolidated Water District #1	$4,460,757	$4,064,427	$69,481	$326,850	$4,460,757
Consolidated Sewer District #1	$5,721,865	$5,223,442		$498,423	$5,721,865
Central Light	$235,743	$0		$235,743	$235,743
Drainage Districts	$98,702	$658		$98,044	$98,702
Internal Service Fund:					
Health Insurance (net of interfund trans.)	$953,279	$953,279			$953,279
TOTALS	$38,023,407	$25,326,555	$1,356,232	$11,340,621	$38,023,408

2026 Tax Levy Limit = $11,340,861

Difference (240) Under the cap

2026 TOWN TAX RATE - Final Budget		
GENERAL FUND	$	2.3423
HIGHWAY FUND	$	1.0565
Total	$	3.3988
Emergency Squad	$	0.3730
TOTAL	$	3.7718

TOWN OF VESTAL - TAX RATE WORKSHEET
2026 Final Budget

FUND	2025 Taxes Raised	2025 Rates @ Full Value	2025 Adopted Budget	2026 Preliminary Budget Appropriations	Non-RPT Rev. Excluding Approp FB	Appropriated Fund Balance & Reserves	Real Property Taxes to be Raised	2026 Projected Tax Rates	% Change 2025 Tax Rate to 2026 Tentative	Increase per $1,000 of Assessment
General Fund	$6,161,939	$2.40	$16,594,464	$17,780,670	$10,946,499	$496,376	$6,337,795	$2.342310	-2.42%	-$0.0580
EMS	$985,000	$0.38	$985,000	$985,000	$0	$0	$985,000	$0.3730	-2.79%	-$0.0107
Highway Fund	$2,760,974	$1.08	$6,345,425	$7,787,391	$4,138,251	$790,375	$2,858,766	$1.0565	-1.76%	-$0.0190
TOTALS	$9,907,913	$3.8595	$23,924,889	$26,553,061	$15,084,749	$1,286,751	$10,181,561	$3.7718	-2.27%	-$0.0877
				% Increase in Spending 11.0%			% Change in Levy 2.8%			

Tax Change for Home with $100,000 AV

-$8.77

Updated 11-03-2025 Assessed Value 2025 for 2026 Levy = $2,705,788,069

FUND BALANCE PROJECTION FOR 2026
Final Budget

	GENERAL FUND	HIGHWAY FUND	WATER DISTRICT	SEWER DISTRICT	CENTRAL LIGHT**
UNRESTRICTED FUND BALANCE @ 12/31/2024 (including prepaids & encumbrances)	4,988,171	2,110,265	$1,561,354	$3,572,246	$53,412
+PROJECTED REVENUES FOR 2025 (WITHOUT RESERVE REV & APPROP. FUND BALANCE)	16,938,824	7,498,675	$4,019,313	$5,401,918	$221,426
-PROJECTED EXPENDITURES FOR 2025 (WITHOUT RESERVE EXP)	$16,198,537	$7,195,878	$4,452,506	$5,616,252	$218,477
=ESTIMATED FUND BALANCE @ 12/31/2025	$5,728,457	$2,413,062	$1,128,162	$3,357,912	$56,360
- APPROPRIATED IN 2026 OPERATING BUDGET	$447,532	$661,645	$69,481	$0	$0
=EST. UNRESERVED UNAPPROPRIATED FUND BALANCE AT 12/31/25	$5,280,925	$1,751,418	$1,058,681	$3,357,912	$56,360
AS % OF 2026 FINAL BUDGET APPROPRIATIONS	29.70%	22.49%	23.73%	58.69%	23.91%

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

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
010 General Fund		**1,083,071.74**	**329,617.73**	**53,774.51**	**(1,975,402.36)**	**0.00**			
A1001 Real Property Taxes		**(5,957,556.70)**	**(5,838,898.31)**	**(6,161,939.00)**	**(6,158,984.57)**	**(6,337,794.84)**	**3%**	**175,855.84**	
010 .1001.1001 .	Real Property Taxes	(5,957,556.70)	(5,838,898.31)	(6,161,939.00)	(6,158,984.57)	(6,337,794.84)	3%	175,855.84	Revenue - Property taxes - residential and commercial. (Under the tax cap.)
Total		(5,957,556.70)	(5,838,898.31)	(6,161,939.00)	(6,158,984.57)	(6,337,794.84)	3%	175,855.84	
A1010 Councilmen		**51,237.66**	**50,755.02**	**50,916.00**	**35,316.55**	**51,358.00**	**1%**	**442.00**	
010 .1010.1010 .	Salaries	49,716.16	49,716.16	49,716.00	35,231.55	51,208.00	3%	1,492.00	4 - Councilmen @ 12,802.00 each
010 .1010.4030 .	Education & Travel	1,521.50	1,038.86	1,200.00	85.00	150.00	-88%	(1,050.00)	Meetings - Association of Towns.
Total		51,237.66	50,755.02	50,916.00	35,316.55	51,358.00	1%	442.00	
A1011 Approp. Fund Balance		**0.00**	**0.00**	**(294,352.00)**	**0.00**	**(447,532.09)**	**52%**	**153,180.09**	
010 .1011.1011 .	Approp. Fund Balance	0.00	0.00	(294,352.00)	0.00	(447,532.09)	52%	153,180.09	Fund Balance (reserve funds) used to reduce tax levy.
Total		0.00	0.00	(294,352.00)	0.00	(447,532.09)	52%	153,180.09	
A1012 Approp. Reserve Balance		**0.00**	**0.00**	**(23,114.00)**	**0.00**	**(48,844.36)**	**111%**	**25,730.36**	
010 .1012.1012R .	Approp. Fund Balance-Reserve	0.00	0.00	(23,114.00)	0.00	(48,844.36)	111%	25,730.36	Payment from Fund Balance. Money that was reserved specifically for the project(s).
Total		0.00	0.00	(23,114.00)	0.00	(48,844.36)	111%	25,730.36	
A1081 In Lieu of Real Prop. Tax		**(204,633.90)**	**(183,602.76)**	**(194,327.00)**	**(196,679.49)**	**(180,849.21)**	**-7%**	**(13,477.79)**	
010 .1081.1081 .	In Lieu of Real Prop. Taxes	(204,633.90)	(183,602.76)	(194,327.00)	(196,679.49)	(180,849.21)	-7%	(13,477.79)	PILOT program tax revenue PILOTS are agreements that establish scheduled tax payments for projects, normally at a reduced amount.
Total		(204,633.90)	(183,602.76)	(194,327.00)	(196,679.49)	(180,849.21)	-7%	(13,477.79)	
A1090 Int. & Pen. on Taxes		**(29,523.18)**	**(26,140.61)**	**(22,000.00)**	**(38,625.50)**	**(25,000.00)**	**14%**	**3,000.00**	
010 .1090.1090 .	Int. & Pen. on Taxes	(29,523.18)	(26,140.61)	(22,000.00)	(38,625.50)	(25,000.00)	14%	3,000.00	Tax Fees & Interest collected.
Total		(29,523.18)	(26,140.61)	(22,000.00)	(38,625.50)	(25,000.00)	14%	3,000.00	
A1110 Town Justices		**186,345.45**	**202,485.64**	**216,671.00**	**182,205.91**	**311,338.88**	**44%**	**94,667.88**	
010 .1110.1010 .	Salaries	178,909.42	196,584.00	206,221.00	174,677.18	236,388.88	15%	30,167.88	2 - Justices at 42,436 each 1 - Clerk to Justice at 62,893 1 - Clerk to Justice at 64,623 1 - Bailiff at 24,000
010 .1110.1060 .	Taxable Fringe Benefits	400.00	400.00	1,600.00	2,246.08	1,600.00	0%	0.00	Health and Fitness Program (gym membership) & health insurance buy-out.
010 .1110.4000 .	Contr. & Prof. Services	289.24	778.75	1,500.00	289.24	1,500.00	0%	0.00	Cost of shredding documents and Court Stenographer (if needed), for jury trial(s).
010 .1110.4010 .	Office Exp. & Supplies	6,206.79	3,109.99	3,000.00	2,057.76	3,000.00	0%	0.00	Office supplies - ink, toner, folders, pens, stamps, etc.
010 .1110.4030 .	Education & Travel	0.00	35.00	2,500.00	190.00	1,000.00	-60%	(1,500.00)	Clerks - professional conferences, Justices -Association of Towns conference
010 .1110.4252 .	Rent Expense	0.00	0.00	0.00	0.00	66,000.00		66,000.00	Rent expense for Town Court
010 .1110.4308 .	Printer Contract w/Supplies	0.00	987.90	1,200.00	919.99	1,200.00	0%	0.00	Printer lease
010 .1110.4490 .	Books Periodicals Dues & Sub.	540.00	590.00	650.00	0.00	650.00	0%	0.00	Professional association dues - NYS Magistrate Association, Broome Clerk's Association.
Total		186,345.45	202,485.64	216,671.00	182,205.91	311,338.88	44%	94,667.88	
A1116 Tax on Adult-Use Cannabis		**(29,029.55)**	**(241,018.56)**	**(120,000.00)**	**(220,316.10)**	**(250,000.00)**	**108%**	**130,000.00**	
010 .1116.1116 .	Tax on Adult-Use Cannabis	(29,029.55)	(241,018.56)	(120,000.00)	(220,316.10)	(250,000.00)	108%	130,000.00	Tax revenue from sale of cannabis.
Total		(29,029.55)	(241,018.56)	(120,000.00)	(220,316.10)	(250,000.00)	108%	130,000.00	
A1120 Non-Prop Tax-Sales		**(7,454,212.20)**	**(7,718,259.78)**	**(7,524,400.00)**	**(5,867,021.70)**	**(7,750,132.00)**	**3%**	**225,732.00**	
010 .1120.1120 .	Non-Prop Taxes - Sales	(7,454,212.20)	(7,718,259.78)	(7,524,400.00)	(5,867,021.70)	(7,750,132.00)	3%	225,732.00	Revenue from sales tax.
Total		(7,454,212.20)	(7,718,259.78)	(7,524,400.00)	(5,867,021.70)	(7,750,132.00)	3%	225,732.00	
A1170 Franchise Fees		**(296,719.01)**	**(268,548.71)**	**(200,000.00)**	**(129,593.40)**	**(230,000.00)**	**15%**	**30,000.00**	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
010 .1170.1170 .	Franchise Fees	(296,719.01)	(268,548.71)	(200,000.00)	(129,593.40)	(230,000.00)	15%	30,000.00	Revenue from tax on cable companies.
Total		(296,719.01)	(268,548.71)	(200,000.00)	(129,593.40)	(230,000.00)	15%	30,000.00	
A1220 Town Supervisor		**102,918.29**	**106,279.13**	**108,734.00**	**94,891.82**	**112,243.00**	**3%**	**3,509.00**	
010 .1220.1010 .	Salaries	100,406.32	104,092.44	107,429.00	93,838.70	111,043.00	3%	3,614.00	1/2 the salary of the Secretary to the Supervisor. at 35,574 1- Supervisor at 75,469
010 .1220.1060 .	Taxable Fringe Benefits	0.00	0.00	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	1,771.42	1,635.62	500.00	672.38	500.00	0%	0.00	Printer cartridges, toner, pens, etc.
010 .1220.4051 .	Cellular Telephone Expense	522.55	441.07	550.00	330.74	500.00	-9%	(50.00)	Cell phone service
010 .1220.4490 .	Books Periodicals Dues & Sub.	145.00	50.00	55.00	50.00	0.00	-100%	(55.00)	Dues - Broome Association of Towns.
Total		102,918.29	106,279.13	108,734.00	94,891.82	112,243.00	3%	3,509.00	
A1232 Tax Collector Fees		**(685.00)**	**(652.00)**	**(660.00)**	**(684.60)**	**(660.00)**	**0%**	**0.00**	
010 .1232.1232 .	Tax Collector Fees	(685.00)	(652.00)	(660.00)	(684.60)	(660.00)	0%	0.00	Revenue - $1 handling fee for late notifications for overdue tax bills.
Total		(685.00)	(652.00)	(660.00)	(684.60)	(660.00)	0%	0.00	
A1240 Comptrollers Fees		**(168.00)**	**(160.00)**	**(120.00)**	**(140.00)**	**(120.00)**	**0%**	**0.00**	
010 .1240.1240 .	Comptrollers Fees	(168.00)	(160.00)	(120.00)	(140.00)	(120.00)	0%	0.00	Revenue - fees for services rendered.
Total		(168.00)	(160.00)	(120.00)	(140.00)	(120.00)	0%	0.00	
A1255 Clerks Fees		**(16,687.85)**	**(16,360.53)**	**(15,000.00)**	**(17,817.95)**	**(16,000.00)**	**7%**	**1,000.00**	
010 .1255.1255 .	Town Clerk Fees	(16,687.85)	(16,360.53)	(15,000.00)	(17,817.95)	(16,000.00)	7%	1,000.00	Town Clerk Fees - Dog licenses, hunting licenses, marriage licenses, certified copies, peddler's permits, games of chance permits, etc.
Total		(16,687.85)	(16,360.53)	(15,000.00)	(17,817.95)	(16,000.00)	7%	1,000.00	
A1310 Director of Finance		**141,975.46**	**114,566.94**	**160,436.00**	**134,634.61**	**136,426.90**	**-15%**	**(24,009.10)**	
010 .1310.1010 .	Salaries	96,705.73	80,299.19	118,317.00	84,225.89	55,827.90	-53%	(62,489.10)	1 - Senior Account Clerk at 55,827
010 .1310.1030 .	PT Labor	21,530.60	22,180.40	29,219.00	6,728.86	29,219.00	0%	0.00	Part time clerical help at 29,219
010 .1310.1033 .	Overtime	10,606.27	547.95	0.00	293.40			0.00	
010 .1310.1060 .	Taxable Fringe Benefits	400.00	400.00	800.00	400.00	400.00	-50%	(400.00)	Senior Account Clerk health and fitness program (gym membership).
010 .1310.2210 .	Office Furniture/Equipment	0.00	909.79	0.00	0.00	400.00		400.00	Purchase of office scanner and safe.
010 .1310.4000 .	Professional Services	3,200.00	4,105.00	2,910.00	39,726.04	40,000.00	1275%	37,090.00	Payroll System - 35,000, 1099 processing - 3,000, governmental reporting software - $2,000.
010 .1310.4010 .	Office Exp. & Supplies	671.67	777.30	410.00	491.90	1,300.00	217%	890.00	Software - 3 users at $390 each, other office supplies - Pens, folders, labels, etc.
010 .1310.4030 .	Education & Travel	4,397.60	2,934.15	3,700.00	1,523.40	4,200.00	14%	500.00	NYGFOA Conference - Comptroller & Deputy Comptroller PERMA Conference - Senior Account Clerk
010 .1310.4060 .	Operating Exp. & Supplies	1,886.70	614.02	2,200.00	632.31	2,200.00	0%	0.00	Check stock (paper for checks), envelopes, 1099 forms.
010 .1310.4308 .	Printer Contract w/Supplies	2,380.89	1,609.14	2,500.00	422.81	2,500.00	0%	0.00	Color printer toner, check printer toner, B&W printer toner.
010 .1310.4490 .	Books Periodicals Dues & Sub.	196.00	190.00	380.00	190.00	380.00	0%	0.00	Comptroller and Deputy Comptroller - 2 NYGFOA Memberships
Total		141,975.46	114,566.94	160,436.00	134,634.61	136,426.90	-15%	(24,009.10)	
A1315 Town Comptroller		**154,403.04**	**175,713.20**	**183,123.00**	**173,675.31**	**180,703.00**	**-1%**	**(2,420.00)**	
010 .1315.1010 .	Salaries	154,014.04	175,713.20	182,723.00	173,675.31	179,903.00	-2%	(2,820.00)	1 - Town Comptroller at 108,150 1 - Deputy Comptroller at 71,753.
010 .1315.1060 .	Taxable Fringe Benefits	389.00	0.00	400.00	0.00	800.00	100%	400.00	Comptroller and Deputy Comptroller- 2 Health and Fitness programs (gym memberships).
Total		154,403.04	175,713.20	183,123.00	173,675.31	180,703.00	-1%	(2,420.00)	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
A1320 Auditor		**29,000.00**	**29,400.00**	**34,250.00**	**12,402.50**	**50,000.00**	**46%**	**15,750.00**	
010 .1320.4000 .	Auditor	29,000.00	29,400.00	34,250.00	12,402.50	50,000.00	46%	15,750.00	Annual Audit - $46,000, Justice Court Audit - $1500, Miscellaneous Audit- $2500
Total		29,000.00	29,400.00	34,250.00	12,402.50	50,000.00	46%	15,750.00	
A1330 Tax Collections		**12,771.43**	**11,872.20**	**22,494.00**	**8,633.43**	**22,494.00**	**0%**	**0.00**	
010 .1330.1010 .	Salary (Stipends)	8,136.43	8,049.86	8,343.00	6,340.68	8,343.00	0%	0.00	Town Clerk stipend for tax collection - $7,343 Deputy Town Clerk stipend for tax collection - $1,000
010 .1330.1030 .	Part-Time Labor	0.00	300.00	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	35.00	1,180.42	1,000.00	627.15	1,000.00	0%	0.00	Paper, envelopes
010 .1330.4030 .	Education & Travel	0.00	41.92	800.00	1,665.60	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		12,771.43	11,872.20	22,494.00	8,633.43	22,494.00	0%	0.00	
A1355 Assessor		**206,361.17**	**228,361.37**	**242,430.00**	**213,500.24**	**252,265.37**	**4%**	**9,835.37**	
010 .1355.1010 .	Salaries	186,183.59	203,277.50	212,106.00	190,253.40	221,640.04	4%	9,534.04	1 - Assessor at 95,882 1 - Deputy Assessor at 70,465 1 - Senior Clerk at 55,292
010 .1355.1030 .	Part-Time Labor	13,502.62	16,582.64	19,399.00	15,727.39	19,975.33	3%	576.33	Part-time Clerk
010 .1355.1060 .	Taxable Fringe Benefits	0.00	400.00	400.00	0.00	400.00	0%	0.00	Health and Fitness (gym membership).
010 .1355.4000 .	Contr. & Prof. Services	2,850.00	1,840.00	2,800.00	1,860.00	2,800.00	0%	0.00	Mailings to residents.
010 .1355.4010 .	Office Supplies & Oper.Expense	82.85	1,033.01	1,100.00	691.88	1,000.00	-9%	(100.00)	Paper, card stock, calculator, card stock, etc.
010 .1355.4030 .	Education & Travel	0.00	1,150.00	1,200.00	0.00	1,200.00	0%	0.00	Conferences, training.
010 .1355.4040 .	Vehicle Maintenance	74.72	1,137.54	750.00	0.00	750.00	0%	0.00	Regular maintenance on vehicle.
010 .1355.4190 .	Gasoline	239.84	225.62	300.00	248.82	300.00	0%	0.00	For vehicles to do site visits/physical surveys.
010 .1355.4440 .	Machine Maint. & Leases	448.96	568.52	1,000.00	500.40	1,000.00	0%	0.00	Copier lease.
010 .1355.4441 .	Software Maintenance	1,985.00	1,985.00	2,700.00	3,735.00	2,700.00	0%	0.00	Software for assessor and software to draw building layouts/specifications.
010 .1355.4490 .	Books Periodicals Dues & Sub.	523.64	161.54	500.00	475.00	500.00	0%	0.00	Dues - NYS Assessors Association, Broome County Assessors Association.
Total		206,361.17	228,361.37	242,430.00	213,500.24	252,265.37	4%	9,835.37	
A1410 Town Clerk		**168,074.55**	**171,849.36**	**161,875.00**	**148,161.09**	**170,561.32**	**5%**	**8,686.32**	
010 .1410.1010 .	Salaries	155,778.28	151,593.30	128,195.00	109,790.32	134,056.32	5%	5,861.32	1 - Town Clerk at 89,394 1 - Deputy Town Clerk at 44,662.32 (80% of salary)
010 .1410.1030 .	Part-Time Labor	0.00	9,805.00	25,000.00	28,640.00	25,750.00	3%	750.00	Part-time year-round, position at 25,750.
010 .1410.1060 .	Taxable Fringe Benefits	4,020.72	823.00	1,200.00	400.00	800.00	-33%	(400.00)	Health program - Clerk and Deputy Clerk gym membership.
010 .1410.4010 .	Office Supplies & Oper.Expense	906.77	1,765.71	1,000.00	532.93	1,700.00	70%	700.00	Postcards, return labels,pens, Post-Its, etc.
010 .1410.4030 .	Education & Travel	2,477.27	149.86	1,200.00	625.99	1,200.00	0%	0.00	Conference and training.
010 .1410.4140 .	Legal Notice & Advertisin	1,609.18	4,452.31	1,700.00	4,321.19	3,000.00	76%	1,300.00	Mandated advertising for meeting, hearings, etc.
010 .1410.4308 .	Printer Contract w/Supplies	0.00	0.00	220.00	0.00	220.00	0%	0.00	Printer lease.
010 .1410.4440 .	Machine Maint. & Leases	320.69	412.67	300.00	315.27	400.00	33%	100.00	Copier lease.
010 .1410.4441 .	Software Maintenance	2,678.00	2,797.51	2,925.00	3,210.87	3,300.00	13%	375.00	Clerk's software.
010 .1410.4490 .	Books Periodicals Dues & Sub.	135.00	50.00	135.00	125.00	135.00	0%	0.00	Dues - NYS Town Clerk Association.
Total		168,074.55	171,849.36	161,875.00	148,161.09	170,561.32	5%	8,686.32	
A1420 Town Attorney		**132,785.06**	**132,975.84**	**153,539.00**	**161,223.67**	**159,457.00**	**4%**	**5,918.00**	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
010 .1420.1010 .	Salaries	86,671.86	92,356.66	97,539.00	83443.55	100,857.00	3%	3,318.00	Town Attorney at 65,283 1/2 the salary of Secretary to the Supervisor at 35,547
010 .1420.1060 .	Taxable Fringe Benefits	400.00	2,750.00	600.00	308.00	3,200.00	433%	2,600.00	Attorney - $3,000 health insurance buyout and $200 for 1/2 Secretary's gym membership.
010 .1420.4000 .	Contr. & Prof. Services	43,357.71	35,190.73	50,000.00	73,406.11	50,000.00	0%	0.00	Outside law firm fees
010 .1420.4010 .	Office Supplies & Oper.Expense	267.49	540.45	500.00	186.46	500.00	0%	0.00	Ink, Toner, Paper.
010 .1420.4030 .	Education & Travel	0.00	0.00	2,500.00	2,313.55	2,500.00	0%	0.00	Energy law seminar.
010 .1420.4490 .	Books Periodicals Dues & Sub.	2,088.00	2,138.00	2,400.00	1,566.00	2,400.00	0%	0.00	Legal software program.
Total		132,785.06	132,975.84	153,539.00	161,223.67	159,457.00	4%	5,918.00	
A1430 Human Resources		**90,871.53**	**37,654.25**	**36,950.00**	**28,416.24**	**36,927.00**	**0%**	**(23.00)**	
010 .1430.1010 .	Salaries	90,300.07	36,561.78	30,900.00	26,131.46	31,827.00	3%	927.00	Part-time Director of Human Resources at 31,827
010 .1430.4000 .	Professional Services	0.00	0.00	500.00	0.00	50.00	-90%	(450.00)	Other misc services.
010 .1430.4141 .	Advertising	0.00	692.47	5,500.00	2,284.78	5,000.00	-9%	(500.00)	Advertising for job openings.
010 .1430.4490 .	Books & Periodicals	230.00	0.00	50.00	0.00	50.00	0%	0.00	Required postings on the bulletin board.
Total		90,871.53	37,654.25	36,950.00	28,416.24	36,927.00	0%	(23.00)	
A1440 Town Engineer		**260,848.86**	**287,085.55**	**358,008.00**	**335,993.89**	**380,758.51**	**6%**	**22,750.51**	
010 .1440.1000 .	Wages - New Emp.& Increases	0.00	0.00	60,000.00	0.00	20,000.00	-67%	(40,000.00)	2 - Engineering interns at 20,000 (total)
010 .1440.1010 .	Salaries	216,721.95	236,129.37	249,522.00	243,668.77	255,848.91	3%	6,326.91	Town Engineer at 167,092 Engineering Technician at 67,567 Office Manager (1/2 salary) at 25,745
010 .1440.1030 .	Part-Time Labor	7,355.40	20,540.50	5,000.00	58,720.30	62,129.60	1143%	57,129.60	Part-time Engineer at 62,129
010 .1440.1060 .	Taxable Fringe Benefits	6,296.53	2,898.96	3,400.00	2,538.36	1,000.00	-71%	(2,400.00)	Health and Fitness incentive (gym membership).
010 .1440.4000 .	Contr. & Prof. Services	3,682.10	250.59	8,000.00	3,592.88	9,000.00	13%	1,000.00	Asbestos abatement.
010 .1440.4010 .	Office Supplies & Oper.Expense	1,045.04	1,094.70	956.00	2,299.77	1,300.00	36%	344.00	Printer ink/toner, paper, business cards, etc.
010 .1440.4030 .	Education & Travel	148.92	400.00	400.00	628.00	1,500.00	275%	1,100.00	Conference, license accreditation fee reimbursement (one person).
010 .1440.4040 .	Vehicle Maintenance	636.51	488.39	1,500.00	1,361.40	1,500.00	0%	0.00	Regular maintenance.
010 .1440.4051 .	Cellular Telephone Expense	924.85	1,218.27	2,250.00	757.19	1,500.00	-33%	(750.00)	
010 .1440.4180 .	Uniform & Clothing Allow.	115.00	134.99	450.00	0.00	450.00	0%	0.00	Work boots.
010 .1440.4190 .	Gasoline	883.77	2,233.14	1,800.00	2,088.75	1,800.00	0%	0.00	
010 .1440.4252 .	Rent Expense	20,123.01	18,704.82	19,630.00	16,356.46	19,630.00	0%	0.00	Half of the rent for offices (shared with the Code Department).
010 .1440.4440 .	Machine Maint. & Leases	250.50	70.50	2,400.00	1,823.73	2,400.00	0%	0.00	Printer lease.
010 .1440.4441 .	Software Maintenance	2,665.28	2,634.32	2,400.00	2,158.28	2,400.00	0%	0.00	Engineering software.
010 .1440.4490 .	Books Periodicals Dues & Sub.	0.00	287.00	300.00	0.00	300.00	0%	0.00	1 - Reimbursement for license renewal.
Total		260,848.86	287,085.55	358,008.00	335,993.89	380,758.51	6%	22,750.51	
A1450 Elections		**71,791.00**	**71,791.00**	**71,791.00**	**0.00**	**71,791.00**	**0%**	**0.00**	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
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		**7,500.47**	**10,688.67**	**11,201.00**	**9,798.18**	**12,015.58**	**7%**	**814.58**	
010 .1460.1010 .	Salaries	6,729.73	10,469.36	10,351.00	8,875.47	11,165.58	8%	814.58	Deputy Town Clerk at 11,165 (20% of the salary).
010 .1460.4030 .	Education & Travel	100.00	50.00	600.00	592.10	600.00	0%	0.00	Records Management training.
010 .1460.4060 .	Operating Exp. & Supplies	247.17	169.31	250.00	330.61	250.00	0%	0.00	Cost of shredding of documents.
Total		7,500.47	10,688.67	11,201.00	9,798.18	12,015.58	7%	814.58	
A1520 Police Fees		**(2,812.25)**	**(2,906.00)**	**(1,200.00)**	**(1,813.75)**	**(1,200.00)**	**0%**	**0.00**	
010 .1520.1520 .	Police Report Fees	(2,812.25)	(2,906.00)	(1,200.00)	(1,813.75)	(1,200.00)	0%	0.00	Revenue - Fees charged for reports.
Total		(2,812.25)	(2,906.00)	(1,200.00)	(1,813.75)	(1,200.00)	0%	0.00	
A1587 Misc Police Grants		**(10,054.75)**	**(16,146.95)**	**(5,000.00)**	**(13,590.47)**	**(5,000.00)**	**0%**	**0.00**	
010 .1587.1587 .	Misc Police Grants	(10,054.75)	(16,146.95)	(5,000.00)	(13,590.47)	(5,000.00)	0%	0.00	Grant money received.
Total		(10,054.75)	(16,146.95)	(5,000.00)	(13,590.47)	(5,000.00)	0%	0.00	
A1588 Broome County Grants		**(30,000.00)**	**0.00**	**(91,463.30)**	**(22,911.99)**	**(30,000.00)**	**-67%**	**(61,463.30)**	
010 .1588.1588 .	Broome County Grants	(30,000.00)	0.00	(91,463.30)	(22,911.99)	(30,000.00)	-67%	(61,463.30)	Funds received from the County - Police summer bike patrol grant, and training reimbursement.
Total		(30,000.00)	0.00	(91,463.30)	(22,911.99)	(30,000.00)	-67%	(61,463.30)	
A1589 Br.Co. DWI Grant		**(26,540.24)**	**(42,427.05)**	**(16,332.57)**	**(8,332.57)**	**(15,000.00)**	**-8%**	**(1,332.57)**	
010 .1589.1589 .	Br.Co. DWI Grant	(26,540.24)	(42,427.05)	(16,332.57)	(8,332.57)	(15,000.00)	-8%	(1,332.57)	Funds received from the County - DWI Grant.
Total		(26,540.24)	(42,427.05)	(16,332.57)	(8,332.57)	(15,000.00)	-8%	(1,332.57)	
A1592 Police SRO Charge		**(204,158.00)**	**(271,338.00)**	**(316,710.00)**	**(192,498.00)**	**(325,828.00)**	**3%**	**9,118.00**	
010 .1592.1592 .	Police SRO Charge	(204,158.00)	(271,338.00)	(316,710.00)	(192,498.00)	(325,828.00)	3%	9,118.00	Revenue from the School District to pay 1/2 of the salaries of the SROs.
Total		(204,158.00)	(271,338.00)	(316,710.00)	(192,498.00)	(325,828.00)	3%	9,118.00	
A1593 Vehicle Impound Fees		**(550.00)**	**(2,030.00)**	**(750.00)**	**(275.00)**	**(750.00)**	**0%**	**0.00**	
010 .1593.1593 .	Police Impound Fees	(550.00)	(2,030.00)	(750.00)	(275.00)	(750.00)	0%	0.00	Fees collected for impounded vehicles.
Total		(550.00)	(2,030.00)	(750.00)	(275.00)	(750.00)	0%	0.00	
A1620 Gen. Town & Bldg. Expense		**394,780.52**	**305,201.69**	**269,209.40**	**284,857.95**	**305,726.52**	**14%**	**36,517.12**	
010 .1620.1010 .	Salaries	51,982.07	53,379.87	55,146.00	45,710.92	56,902.32	3%	1,756.32	1 - Cleaner at 56,902
010 .1620.1030 .	Part-Time Labor	47,024.74	48,484.05	52,008.00	47,313.71	53,568.00	3%	1,560.00	Part-time building maintenance worker at 53,568
010 .1620.4000 .	Contr. & Prof. Services	13,855.48	55,303.51	24,000.00	52,343.48	55,000.00	129%	31,000.00	Fiscal advisors for bonding and town website
010 .1620.4010 .	Office Exp.& Supplies	3,242.48	3,151.97	2,500.00	4,320.26	2,500.00	0%	0.00	Paper, folders, toner, code system software, locksmith.
010 .1620.4040 .	Vehicle Maintenance	917.25	182.89	1,035.00	64.97	1,035.00	0%	0.00	Regular maintenance.
010 .1620.4050 .	Telephone & Radio Lines	2,723.01	2,858.95	2,780.00	2,743.04	2,780.00	0%	0.00	Telephone lines.
010 .1620.4051 .	Cellular Telephone Expense	477.26	644.38	450.00	477.75	450.00	0%	0.00	Town cellphone.
010 .1620.4060 .	Operating Exp. & Supplies	7,758.86	6,447.79	8,843.42	6,645.82	7,836.00	-11%	(1,007.42)	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	60,860.16	28,258.88	45,000.00	72,607.51	51,750.00	15%	6,750.00	All supplies for all maintenance work, garbage service fees.

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
010 .1620.4110 .	Electric Expense	33,833.04	29,868.71	37,450.00	29,357.96	40,520.90	8%	3,070.90	8.2% increase NYSEG.
010 .1620.4111 .	Heat Expense	18,360.05	15,585.14	18,300.00	12,906.50	18,684.30	2%	384.30	2.01% increase NYSEG.
010 .1620.4120 .	Water & Sewer	3,150.41	3,443.30	3,800.00	3,440.97	3,800.00	0%	0.00	Fee to Water Department.
010 .1620.4160 .	Updates to Code Book	3,441.00	3,543.84	4,000.00	4,221.60	4,000.00	0%	0.00	Software update fee for code changes.
010 .1620.4170 .	Office Rental - WD#1	2,400.00	2,400.00	2,400.00	0.00	2,400.00	0%	0.00	Rent to the Water Department for use of a building.
010 .1620.4190 .	Gasoline	5,515.08	1,717.33	4,000.00	1,293.61	4,000.00	0%	0.00	
010 .1620.4309 .	Grds Maint - Tree Damage&Other	7,593.54	6,600.00	0.00	1,200.00	0.00		0.00	Tree service fee for tree removal.
010 .1620.4440 .	Machine Maint. & Leases	406.97	454.08	500.00	209.85	500.00	0%	0.00	Copier lease.
Total		394,780.52	305,201.69	269,209.40	284,857.95	305,726.52	14%	36,517.12	
A1670 Central Mailing & Frt.		**27,765.56**	**41,212.47**	**31,200.00**	**26,554.75**	**37,500.00**	**20%**	**6,300.00**	
010 .1670.4020 .	Postage & Freight	25,834.40	28,237.33	30,000.00	23,435.61	34,500.00	15%	4,500.00	Postage meter use, package postage.
010 .1670.4440 .	Machine Maintenance/Postage	1,931.16	3,374.64	1,200.00	3,119.14	3,000.00	150%	1,800.00	Ink, labels, and machine maintenance.
Total		27,765.56	41,212.47	31,200.00	26,554.75	37,500.00	20%	6,300.00	
A1680 Central Data Processing		**368,505.82**	**293,666.91**	**354,209.18**	**265,397.30**	**332,413.00**	**-6%**	**(21,796.18)**	
010 .1680.1010 .	Salaries	140,578.79	90,610.08	151,443.00	77,481.63	94,712.00	-37%	(56,731.00)	Network Specialist (IT) at 94,712
010 .1680.1060 .	Taxable Fringe Benefits	400.00	400.00	800.00	400.00	400.00	-50%	(400.00)	Health and Fitness incentive - Gym membership.
010 .1680.2100 .	Operational Equip.	0.00	0.00	0.00	0.00	0.00		0.00	Network Hardware.
010 .1680.2220 .	Computer Hardware	95,223.73	34,814.93	6,324.18	22,466.00	0.00	-100%	(6,324.18)	Physical computer items or parts (not software).
010 .1680.4000 .	Contr. & Prof. Services	2,435.00	2,761.54	4,000.00	4,556.50	60,731.00	1418%	56,731.00	IT supplemental services.
010 .1680.4010 .	Office Exp. & Supplies	148.38	338.25	400.00	113.46	400.00	0%	0.00	Regular office supplies.
010 .1680.4030 .	Education & Travel	200.00	150.00	800.00	0.00	800.00	0%	0.00	2 conferences.
010 .1680.4040 .	Vehicle Maintenance	57.88	21.00	1,200.00	232.01	500.00	-58%	(700.00)	Regular vehicle maintenance.
010 .1680.4051 .	Cellular Telephone Expense	1,181.03	1,136.50	1,200.00	1,150.12	720.00	-40%	(480.00)	
010 .1680.4060 .	Operating Exp. & Supplies	7,096.41	19,025.37	11,100.00	8,700.57	11,000.00	-1%	(100.00)	Tools, wires, consumables, peripheral accessories, non-Warranty hardware replacements.
010 .1680.4064 .	Disaster Prevention	673.40	779.10	2,000.00	3,646.83	2,000.00	0%	0.00	Battery backup replacements and parts.
010 .1680.4065 .	Internet Service	12,832.08	12,784.77	15,000.00	9,541.87	10,600.00	-29%	(4,400.00)	Town internet connectivity.
010 .1680.4190 .	Gasoline	239.54	155.64	250.00	65.44	250.00	0%	0.00	
010 .1680.4308 .	Printer Contract w/Supplies	0.00	0.00	300.00	0.00	300.00	0%	0.00	Printer lease.
010 .1680.4440 .	Service/Maint/Lease Contracts	2,263.65	2,112.66	4,300.00	1,377.60	0.00	-100%	(4,300.00)	No timekeeping software needed anymore (included with the payroll system).

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
010 .1680.4441 .	Software Maintenance	105,068.76	95,735.82	155,092.00	133,673.01	150,000.00	-3%	(5,092.00)	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		368,505.82	293,666.91	354,209.18	265,397.30	332,413.00	-6%	(21,796.18)	
A1910 Unallocated Insurance		**188,033.61**	**232,262.35**	**245,425.00**	**133,607.96**	**269,377.63**	**10%**	**23,952.63**	
010 .1910.4070 .	Insurance	188,033.61	232,262.35	245,425.00	133,607.96	269,377.63	10%	23,952.63	Liability Insurance & new cyber Insurance.
Total		188,033.61	232,262.35	245,425.00	133,607.96	269,377.63	10%	23,952.63	
A1920 Association Dues		**2,050.00**	**2,050.00**	**2,450.00**	**2,470.00**	**2,500.00**	**2%**	**50.00**	
010 .1920.4460 .	Association Dues	2,050.00	2,050.00	2,450.00	2,470.00	2,500.00	2%	50.00	Dues - NYS Association of Towns, Upstate NY Association of Towns, Magistrates Association.
Total		2,050.00	2,050.00	2,450.00	2,470.00	2,500.00	2%	50.00	
A1950 Town Prop. Taxes		**4,355.79**	**4,265.52**	**6,000.00**	**4,078.10**	**5,000.00**	**-17%**	**(1,000.00)**	
010 .1950.4060 .	Operating Exp. & Supplies	4,355.79	4,265.52	6,000.00	4,078.10	5,000.00	-17%	(1,000.00)	Property taxes to Broome county for Town properties.
Total		4,355.79	4,265.52	6,000.00	4,078.10	5,000.00	-17%	(1,000.00)	
A1990 Contingent Account		**0.00**	**0.00**	**20,000.00**	**0.00**	**25,000.00**	**25%**	**5,000.00**	
010 .1990.4322 .	Contingent Account	0.00	0.00	20,000.00	0.00	25,000.00	25%	5,000.00	Money available for emergencies/unexpected costs.
Total		0.00	0.00	20,000.00	0.00	25,000.00	25%	5,000.00	
A2001 Pool Passes		**0.00**	**(4,015.00)**	**(4,000.00)**	**(3,745.00)**	**(4,000.00)**	**0%**	**0.00**	
010 .2001.2001 .	Pool Passes	0.00	(4,015.00)	(4,000.00)	(3,745.00)	(4,000.00)	0%	0.00	Revenue from seasonal pool passes.
Total		0.00	(4,015.00)	(4,000.00)	(3,745.00)	(4,000.00)	0%	0.00	
A2002 Soccer Camp Income		**(5,265.00)**	**(5,890.00)**	**(5,000.00)**	**(5,410.00)**	**(6,100.00)**	**22%**	**1,100.00**	
010 .2002.2002 .	Soccer Camp Registrations	(5,265.00)	(5,890.00)	(5,000.00)	(5,410.00)	(6,100.00)	22%	1,100.00	Revenue from fees for classes.
Total		(5,265.00)	(5,890.00)	(5,000.00)	(5,410.00)	(6,100.00)	22%	1,100.00	
A2003 Lacrosse Camp Income		**(2,915.00)**	**(4,600.00)**	**(4,000.00)**	**(4,415.00)**	**(4,775.00)**	**19%**	**775.00**	
010 .2003.2003 .	Lacrosse Camp Registra.	(2,915.00)	(4,600.00)	(4,000.00)	(4,415.00)	(4,775.00)	19%	775.00	Revenue from fees for classes.
Total		(2,915.00)	(4,600.00)	(4,000.00)	(4,415.00)	(4,775.00)	19%	775.00	
A2004 Basketball Camp Income		**(4,015.00)**	**(3,505.00)**	**(4,000.00)**	**(3,865.00)**	**(4,650.00)**	**16%**	**650.00**	
010 .2004.2004 .	Basketball Camp Registra.	(4,015.00)	(3,505.00)	(4,000.00)	(3,865.00)	(4,650.00)	16%	650.00	Revenue from fees for classes.
Total		(4,015.00)	(3,505.00)	(4,000.00)	(3,865.00)	(4,650.00)	16%	650.00	
A2005 Girls Basketball Regis.		**(2,525.00)**	**(2,825.00)**	**(2,600.00)**	**(2,845.00)**	**(3,100.00)**	**19%**	**500.00**	
010 .2005.2005 .	Girls Basketball Regis.	(2,525.00)	(2,825.00)	(2,600.00)	(2,845.00)	(3,100.00)	19%	500.00	Revenue from fees for classes.
Total		(2,525.00)	(2,825.00)	(2,600.00)	(2,845.00)	(3,100.00)	19%	500.00	
A2006 Field Hockey League Income		**(2,655.00)**	**(2,620.00)**	**(2,000.00)**	**(2,215.00)**	**(2,250.00)**	**13%**	**250.00**	
010 .2006.2006 .	Field Hockey League Regist.	(2,655.00)	(2,620.00)	(2,000.00)	(2,215.00)	(2,250.00)	13%	250.00	Revenue from fees for classes.
Total		(2,655.00)	(2,620.00)	(2,000.00)	(2,215.00)	(2,250.00)	13%	250.00	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
A2007 Baseball Camp Income		**(2,550.00)**	**(2,550.00)**	**(2,500.00)**	**(2,850.00)**	**(3,000.00)**	**20%**	**500.00**	
010 .2007.2007 .	Baseball Camp Income	(2,550.00)	(2,550.00)	(2,500.00)	(2,850.00)	(3,000.00)	20%	500.00	Revenue from fees for classes.
Total		(2,550.00)	(2,550.00)	(2,500.00)	(2,850.00)	(3,000.00)	20%	500.00	
A2008 Vestal Instr. BB League		**(7,105.00)**	**(6,905.00)**	**(6,500.00)**	**(6,290.00)**	**(7,750.00)**	**19%**	**1,250.00**	
010 .2008.2008 .	Vestal Instr.BB Leag.Fee	(7,105.00)	(6,905.00)	(6,500.00)	(6,290.00)	(7,750.00)	19%	1,250.00	Revenue from fees for classes.
Total		(7,105.00)	(6,905.00)	(6,500.00)	(6,290.00)	(7,750.00)	19%	1,250.00	
A2009 Girl's Advanced Soccer		**(2,065.00)**	**(2,080.00)**	**(2,000.00)**	**(1,815.00)**	**(2,300.00)**	**15%**	**300.00**	
010 .2009.2009 .	Girl's Advanced Soccer	(2,065.00)	(2,080.00)	(2,000.00)	(1,815.00)	(2,300.00)	15%	300.00	Revenue from fees for classes.
Total		(2,065.00)	(2,080.00)	(2,000.00)	(1,815.00)	(2,300.00)	15%	300.00	
A2011 Picnic Permits		**(12,025.00)**	**(14,090.00)**	**(12,000.00)**	**(15,140.00)**	**(16,000.00)**	**33%**	**4,000.00**	
010 .2011.2011 .	Picnic Permits	(12,025.00)	(14,090.00)	(12,000.00)	(15,140.00)	(16,000.00)	33%	4,000.00	Revenue from fees for classes.
Total		(12,025.00)	(14,090.00)	(12,000.00)	(15,140.00)	(16,000.00)	33%	4,000.00	
A2012 Concession Inc.Field Days		**(418.00)**	**(209.00)**	**(400.00)**	**(310.00)**	**(400.00)**	**0%**	**0.00**	
010 .2012.2012 .	Concession Inc. Field Day	(418.00)	(209.00)	(400.00)	(310.00)	(400.00)	0%	0.00	Revenue from concession contract.
Total		(418.00)	(209.00)	(400.00)	(310.00)	(400.00)	0%	0.00	
A2013 Girls Lacrosse Camp		**(1,680.00)**	**(1,630.00)**	**(1,800.00)**	**(2,110.00)**	**(2,200.00)**	**22%**	**400.00**	
010 .2013.2013 .	Girls Lacrosse Camp	(1,680.00)	(1,630.00)	(1,800.00)	(2,110.00)	(2,200.00)	22%	400.00	Revenue from fees for classes.
Total		(1,680.00)	(1,630.00)	(1,800.00)	(2,110.00)	(2,200.00)	22%	400.00	
A2014 Softball Camp		**(3,090.00)**	**(2,850.00)**	**(2,700.00)**	**(2,500.00)**	**(3,000.00)**	**11%**	**300.00**	
010 .2014.2014 .	Softball Camp	(3,090.00)	(2,850.00)	(2,700.00)	(2,500.00)	(3,000.00)	11%	300.00	Revenue from fees for classes.
Total		(3,090.00)	(2,850.00)	(2,700.00)	(2,500.00)	(3,000.00)	11%	300.00	
A2015 Field Hockey Camp Income		**(2,240.00)**	**(2,695.00)**	**(2,500.00)**	**(2,830.00)**	**(3,000.00)**	**20%**	**500.00**	
010 .2015.2015 .	Field Hockey Camp Income	(2,240.00)	(2,695.00)	(2,500.00)	(2,830.00)	(3,000.00)	20%	500.00	Revenue from fees for classes.
Total		(2,240.00)	(2,695.00)	(2,500.00)	(2,830.00)	(3,000.00)	20%	500.00	
A2019 Swim Lessons		**0.00**	**(23,300.00)**	**(42,000.00)**	**(42,290.00)**	**(48,000.00)**	**14%**	**6,000.00**	
010 .2019.2019 .	Swim Lessons	0.00	(23,300.00)	(42,000.00)	(42,290.00)	(48,000.00)	14%	6,000.00	Revenue from fees for classes.
Total		0.00	(23,300.00)	(42,000.00)	(42,290.00)	(48,000.00)	14%	6,000.00	
A2021 Tennis Camp		**(9,475.00)**	**(9,290.00)**	**(9,000.00)**	**(9,325.00)**	**(10,600.00)**	**18%**	**1,600.00**	
010 .2021.2021 .	Tennis Camp	(9,475.00)	(9,290.00)	(9,000.00)	(9,325.00)	(10,600.00)	18%	1,600.00	Revenue from fees for classes.
Total		(9,475.00)	(9,290.00)	(9,000.00)	(9,325.00)	(10,600.00)	18%	1,600.00	
A2022 T Ball League		**(4,005.00)**	**(4,465.00)**	**(4,000.00)**	**(4,520.00)**	**(5,400.00)**	**35%**	**1,400.00**	
010 .2022.2022 .	T Ball League	(4,005.00)	(4,465.00)	(4,000.00)	(4,520.00)	(5,400.00)	35%	1,400.00	Revenue from fees for classes.
Total		(4,005.00)	(4,465.00)	(4,000.00)	(4,520.00)	(5,400.00)	35%	1,400.00	
A2023 Father/Daughter Ball		**(3,905.00)**	**(8,585.00)**	**(12,500.00)**	**(11,067.00)**	**(12,325.00)**	**-1%**	**(175.00)**	
010 .2023.2023 .	Father/Daughter Ball	(3,905.00)	(8,585.00)	(12,500.00)	(11,067.00)	(12,325.00)	-1%	(175.00)	Revenue from tickets to event.
Total		(3,905.00)	(8,585.00)	(12,500.00)	(11,067.00)	(12,325.00)	-1%	(175.00)	
A2024 Vestal Festival Income		**0.00**	**(2,660.00)**	**(3,000.00)**	**(3,675.00)**	**(3,700.00)**	**23%**	**700.00**	
010 .2024.2024 .	Vestal Festival Income	0.00	(2,660.00)	(3,000.00)	(3,675.00)	(3,700.00)	23%	700.00	Revenue from vendor fees.
Total		0.00	(2,660.00)	(3,000.00)	(3,675.00)	(3,700.00)	23%	700.00	
A2025 Family Swim		**0.00**	**(801.00)**	**(1,000.00)**	**(1,034.00)**	**(1,000.00)**	**0%**	**0.00**	
010 .2025.2025 .	Family Swim	0.00	(801.00)	(1,000.00)	(1,034.00)	(1,000.00)	0%	0.00	Revenue from entrance fees.
Total		0.00	(801.00)	(1,000.00)	(1,034.00)	(1,000.00)	0%	0.00	
A2026 Cheerleading Revenue		**(2,675.00)**	**(4,820.00)**	**(4,500.00)**	**(4,930.00)**	**(5,700.00)**	**27%**	**1,200.00**	
010 .2026.2026 .	Cheerleading Revenue	(2,675.00)	(4,820.00)	(4,500.00)	(4,930.00)	(5,700.00)	27%	1,200.00	Revenue from fees for classes.
Total		(2,675.00)	(4,820.00)	(4,500.00)	(4,930.00)	(5,700.00)	27%	1,200.00	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
A2027 Volleyball Revenue		**(5,040.00)**	**(5,300.00)**	**(5,000.00)**	**(5,205.00)**	**(6,000.00)**	**20%**	**1,000.00**	
010 .2027.2027 .	Volleyball Camp	(5,040.00)	(5,300.00)	(5,000.00)	(5,205.00)	(6,000.00)	20%	1,000.00	Revenue from fees for classes.
Total		(5,040.00)	(5,300.00)	(5,000.00)	(5,205.00)	(6,000.00)	20%	1,000.00	
A2028 Outdoor Pool		**0.00**	**(27,474.60)**	**(28,000.00)**	**(27,308.09)**	**(28,000.00)**	**0%**	**0.00**	
010 .2028.2028 .	Outdoor Pool	0.00	(27,474.60)	(28,000.00)	(27,308.09)	(28,000.00)	0%	0.00	Revenue from entrance fees.
Total		0.00	(27,474.60)	(28,000.00)	(27,308.09)	(28,000.00)	0%	0.00	
A2029 Wrestling Camp Revenue		**0.00**	**(1,145.00)**	**(2,100.00)**	**(2,500.00)**	**(2,500.00)**	**19%**	**400.00**	
010 .2029.2029 .	Wrestling Camp Revenue	0.00	(1,145.00)	(2,100.00)	(2,500.00)	(2,500.00)	19%	400.00	Revenue from fees for classes.
Total		0.00	(1,145.00)	(2,100.00)	(2,500.00)	(2,500.00)	19%	400.00	
A2030 Advanced Cheerleading Camp		**(1,655.00)**	**(1,500.00)**	**(1,400.00)**	**(1,835.00)**	**(1,900.00)**	**36%**	**500.00**	
010 .2030.2030 .	Advanced Baseball	(1,655.00)	(1,500.00)	(1,400.00)	(1,835.00)	(1,900.00)	36%	500.00	Revenue from fees for classes.
Total		(1,655.00)	(1,500.00)	(1,400.00)	(1,835.00)	(1,900.00)	36%	500.00	
A2032 Running Camp		**(1,390.00)**	**(1,860.00)**	**(1,700.00)**	**(2,370.00)**	**(2,650.00)**	**56%**	**950.00**	
010 .2032.2032 .	Running Camp	(1,390.00)	(1,860.00)	(1,700.00)	(2,370.00)	(2,650.00)	56%	950.00	Revenue from fees for classes.
Total		(1,390.00)	(1,860.00)	(1,700.00)	(2,370.00)	(2,650.00)	56%	950.00	
A2033 Girls Flag Football		**0.00**	**(690.00)**	**(1,400.00)**	**(1,300.00)**	**(1,400.00)**	**0%**	**0.00**	
010 .2033.2033 .	Girls Flag Football	0.00	(690.00)	(1,400.00)	(1,300.00)	(1,400.00)	0%	0.00	Revenue from fees for classes.
Total		0.00	(690.00)	(1,400.00)	(1,300.00)	(1,400.00)	0%	0.00	
A2034 PIckleball Camp		**0.00**	**(935.00)**	**(1,200.00)**	**(1,230.00)**	**(2,700.00)**	**125%**	**1,500.00**	
010 .2034.2034 .	Pickleball Camp	0.00	(935.00)	(1,200.00)	(1,230.00)	(2,700.00)	125%	1,500.00	Revenue from fees for classes.
Total		0.00	(935.00)	(1,200.00)	(1,230.00)	(2,700.00)	125%	1,500.00	
A2035 Acting Club		**0.00**	**(2,180.00)**	**(2,000.00)**	**(1,925.00)**	**(4,000.00)**	**100%**	**2,000.00**	
010 .2035.2035 .	Acting Camp	0.00	(2,180.00)	(2,000.00)	(1,925.00)	(4,000.00)	100%	2,000.00	Revenue from fees for classes.
Total		0.00	(2,180.00)	(2,000.00)	(1,925.00)	(4,000.00)	100%	2,000.00	
A2036 Elite Basketball		**0.00**	**(2,885.00)**	**(2,800.00)**	**(2,075.00)**	**(2,800.00)**	**0%**	**0.00**	
010 .2036.2036 .	Elite Basketball	0.00	(2,885.00)	(2,800.00)	(2,075.00)	(2,800.00)	0%	0.00	Revenue from fees for classes.
Total		0.00	(2,885.00)	(2,800.00)	(2,075.00)	(2,800.00)	0%	0.00	
A2037 Hiking Club		**0.00**	**0.00**	**(1,000.00)**	**0.00**	**(1,000.00)**	**0%**	**0.00**	
010 .2037.2037 .	Hiking Club	0.00	0.00	(1,000.00)	0.00	(1,000.00)	0%	0.00	Revenue from fees for classes.
Total		0.00	0.00	(1,000.00)	0.00	(1,000.00)	0%	0.00	
A2038 Co-Ed Flag Football		**0.00**	**(1,480.00)**	**(1,500.00)**	**(1,415.00)**	**(2,000.00)**	**33%**	**500.00**	
010 .2038.2038 .	Co-Ed Flag Football	0.00	(1,480.00)	(1,500.00)	(1,415.00)	(2,000.00)	33%	500.00	Revenue from fees for classes.
Total		0.00	(1,480.00)	(1,500.00)	(1,415.00)	(2,000.00)	33%	500.00	
A2039 Music Camp		**0.00**	**0.00**	**0.00**	**(1,060.00)**	**(1,400.00)**		**1,400.00**	
010 .2039.2039 .	Music Camp	0.00	0.00	0.00	(1,060.00)	(1,400.00)		1,400.00	Revenue from fees for classes.
Total		0.00	0.00	0.00	(1,060.00)	(1,400.00)		1,400.00	
A2041 Mother/Son Event		**0.00**	**0.00**	**0.00**	**(7,543.40)**	**(12,325.00)**		**12,325.00**	
010 .2041.2041 .	Mother/Son Event	0.00	0.00	0.00	(7,543.40)	(12,325.00)		12,325.00	Revenue from tickets for event.
Total		0.00	0.00	0.00	(7,543.40)	(12,325.00)		12,325.00	
A2089 Other Culture & Recreation Inc		**0.00**	**0.00**	**0.00**	**(225.00)**	**(5,250.00)**		**5,250.00**	
010 .2089.2089 .	Other Culture & Recrea.Income	0.00	0.00	0.00	(225.00)	(5,250.00)		5,250.00	Revenue from fees for classes.
Total		0.00	0.00	0.00	(225.00)	(5,250.00)		5,250.00	
A2110 Zoning Fees		**(6,005.00)**	**(6,800.00)**	**(3,000.00)**	**(5,225.00)**	**(3,000.00)**	**0%**	**0.00**	
010 .2110.2110 .	Zoning Permit Fees	(6,005.00)	(6,800.00)	(3,000.00)	(5,225.00)	(3,000.00)	0%	0.00	Revenue - Fees collected for applications.
Total		(6,005.00)	(6,800.00)	(3,000.00)	(5,225.00)	(3,000.00)	0%	0.00	
A2189 Other Commun.Serv. Income		**(8,403.43)**	**(6,495.51)**	**(3,000.00)**	**(3,223.00)**	**(3,000.00)**	**0%**	**0.00**	
010 .2189.2189 .	Other Community Services	(8,403.43)	(6,495.51)	(3,000.00)	(3,223.00)	(3,000.00)	0%	0.00	Fees for miscellaneous services.
Total		(8,403.43)	(6,495.51)	(3,000.00)	(3,223.00)	(3,000.00)	0%	0.00	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
A2210 General Services for Other Gov		**(25,500.00)**	**(25,500.00)**	**0.00**	**0.00**	**(25,500.00)**		**25,500.00**	
010 .2210.2210 .	Gen Svc for Other Gov	(25,500.00)	(25,500.00)	0.00	0.00	(25,500.00)		25,500.00	Revenue from Vestal School District for tax collection.
Total		(25,500.00)	(25,500.00)	0.00	0.00	(25,500.00)		25,500.00	
A2401 Interest Earned		**(507,569.22)**	**(394,840.45)**	**(200,000.00)**	**(178,798.70)**	**(170,000.00)**	**-15%**	**(30,000.00)**	
010 .2401.2401 .	Interest Earnings	(405,256.92)	(276,149.06)	(200,000.00)	(111,654.24)	(120,000.00)	-40%	(80,000.00)	Interest earned.
010 .2401.2402R .	Int - Insurance Reserve	(87,503.94)	(94,720.43)	0.00	(56,299.23)	(50,000.00)		50,000.00	Interest earned from reserve account.
Total		(507,569.22)	(394,840.45)	(200,000.00)	(178,798.70)	(170,000.00)	-15%	(30,000.00)	
A2410 Rental of Real Property		**(30,000.00)**	**(30,000.00)**	**(30,000.00)**	**(25,000.00)**	**(30,000.00)**	**0%**	**0.00**	
010 .2410.2410 .	Rental of Real Property	(30,000.00)	(30,000.00)	(30,000.00)	(25,000.00)	(30,000.00)	0%	0.00	Library Rent - $30,000.
Total		(30,000.00)	(30,000.00)	(30,000.00)	(25,000.00)	(30,000.00)	0%	0.00	
A2411 Rental Real Property		**2,400.00**	**3,200.00**	**0.00**	**(4,400.00)**	**(4,800.00)**		**4,800.00**	
010 .2411.2411R .	Rental of Coal House	2,400.00	3,200.00	0.00	(4,400.00)	(4,800.00)		4,800.00	Coal House lease rent. All proceeds are reserved for Coal House repairs and improvements.
Total		2,400.00	3,200.00	0.00	(4,400.00)	(4,800.00)		4,800.00	
A2530 Games of Chance		**(89.21)**	**(114.91)**	**(50.00)**	**(129.58)**	**(50.00)**	**0%**	**0.00**	
010 .2530.2530 .	Games of Chance	(89.21)	(114.91)	(50.00)	(129.58)	(50.00)	0%	0.00	Revenue from permits for gambling.
Total		(89.21)	(114.91)	(50.00)	(129.58)	(50.00)	0%	0.00	
A2544 Dog Lic. & Redempt. Fees		**(21,200.00)**	**(22,178.00)**	**(18,000.00)**	**(19,418.00)**	**(21,000.00)**	**17%**	**3,000.00**	
010 .2544.2544 .	Dog Lic. & Redempt. Fees	(21,200.00)	(22,178.00)	(18,000.00)	(19,418.00)	(21,000.00)	17%	3,000.00	Revenue - Dog license and related fees.
Total		(21,200.00)	(22,178.00)	(18,000.00)	(19,418.00)	(21,000.00)	17%	3,000.00	
A2552 Operations Permits		**(48,675.00)**	**(51,500.00)**	**(38,000.00)**	**(46,600.00)**	**(48,000.00)**	**26%**	**10,000.00**	
010 .2552.2552 .	Operations Permits	(48,675.00)	(51,500.00)	(38,000.00)	(46,600.00)	(48,000.00)	26%	10,000.00	Revenue from fees for permits.
Total		(48,675.00)	(51,500.00)	(38,000.00)	(46,600.00)	(48,000.00)	26%	10,000.00	
A2555 Building Permits		**(103,356.49)**	**(118,313.49)**	**(110,000.00)**	**(229,137.58)**	**(110,000.00)**	**0%**	**0.00**	
010 .2555.2555 .	Building Permits	(103,356.49)	(118,313.49)	(110,000.00)	(229,137.58)	(110,000.00)	0%	0.00	Revenue from fees for permits.
Total		(103,356.49)	(118,313.49)	(110,000.00)	(229,137.58)	(110,000.00)	0%	0.00	
A2556 Excavating Permit Fees		**(900.00)**	**(1,480.00)**	**(275.00)**	**(1,125.00)**	**(950.00)**	**245%**	**675.00**	
010 .2556.2556 .	Excavating Permit Fees	(900.00)	(1,480.00)	(275.00)	(1,125.00)	(950.00)	245%	675.00	Revenue from fees for permits.
Total		(900.00)	(1,480.00)	(275.00)	(1,125.00)	(950.00)	245%	675.00	
A2557 Planning Board Fees		**(1,750.00)**	**(7,847.58)**	**(1,500.00)**	**(6,490.70)**	**(1,500.00)**	**0%**	**0.00**	
010 .2557.2557 .	Planning Board Fees	(1,750.00)	(7,847.58)	(1,500.00)	(6,490.70)	(1,500.00)	0%	0.00	Revenue from fees for Planning Board review of projects.
Total		(1,750.00)	(7,847.58)	(1,500.00)	(6,490.70)	(1,500.00)	0%	0.00	
A2558 Fire Inspection Fees		**(9,675.00)**	**(9,925.00)**	**(6,500.00)**	**(6,025.00)**	**(9,000.00)**	**38%**	**2,500.00**	
010 .2558.2558 .	Fire Inspection Fees	(9,675.00)	(9,925.00)	(6,500.00)	(6,025.00)	(9,000.00)	38%	2,500.00	Revenue from fees for required Fire Inspections.
Total		(9,675.00)	(9,925.00)	(6,500.00)	(6,025.00)	(9,000.00)	38%	2,500.00	
A2610 Fine&Forfeit Bail (State)		**(115,602.02)**	**(71,548.00)**	**(105,000.00)**	**(115,666.02)**	**(105,000.00)**	**0%**	**0.00**	
010 .2610.2610 .	Fines&Forfeited Bail (St)	(115,602.02)	(71,548.00)	(105,000.00)	(115,666.02)	(105,000.00)	0%	0.00	Revenue - Court fines/forfeited bail.
Total		(115,602.02)	(71,548.00)	(105,000.00)	(115,666.02)	(105,000.00)	0%	0.00	
A2710 Premium on Obligations		**(33,225.89)**	**(31,406.60)**	**0.00**	**(48,844.36)**	**0.00**		**0.00**	
010 .2710.2710R .	Premium on Obligations	(33,225.89)	(31,406.60)	0.00	(48,844.36)			0.00	Revenue from bond purchase premiums.
Total		**(33,225.89)**	**(31,406.60)**	**0.00**	**(48,844.36)**	**0.00**		**0.00**	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
A2775 VVES Inc. Reimb.for Debt		**(92,630.51)**	**(102,552.74)**	**(92,888.00)**	**0.00**	**(104,000.00)**	**12%**	**11,112.00**	
010 .2775.2775 .	VVES Inc. Reimb. for Debt	(92,630.51)	(102,552.74)	(92,888.00)	0.00	(104,000.00)	12%	11,112.00	Revenue - EMS payments for debt.
Total		(92,630.51)	(102,552.74)	(92,888.00)	0.00	(104,000.00)	12%	11,112.00	
A2802 Cons. Water#1 Transfer		**(170,608.00)**	**(196,876.00)**	**(209,633.00)**	**0.00**	**(222,210.98)**	**6%**	**12,577.98**	
010 .2802.2802 .	Cons. W.#1 Transfer	(170,608.00)	(196,876.00)	(209,633.00)	0.00	(222,210.98)	6%	12,577.98	Reimbursement from Water Department for shared services.
Total		(170,608.00)	(196,876.00)	(209,633.00)	0.00	(222,210.98)	6%	12,577.98	
A2803 Consol. Sewer #1 Transfer		**(42,652.00)**	**(49,219.00)**	**(52,408.00)**	**0.00**	**(55,552.48)**	**6%**	**3,144.48**	
010 .2803.2803 .	Cons. Sewer #1 Transfer	(42,652.00)	(49,219.00)	(52,408.00)	0.00	(55,552.48)	6%	3,144.48	Reimbursement from Sewer Department for shared services.
Total		(42,652.00)	(49,219.00)	(52,408.00)	0.00	(55,552.48)	6%	3,144.48	
A2812 Interfund Revenues		**(13,000.00)**	**(13,000.00)**	**(15,000.00)**	**0.00**	**(15,000.00)**	**0%**	**0.00**	
010 .2812.2812 .	Interfund Revenues	(13,000.00)	(13,000.00)	(15,000.00)	0.00	(15,000.00)	0%	0.00	Reimbursement for health plan administration by Comptroller and staff.
Total		(13,000.00)	(13,000.00)	(15,000.00)	0.00	(15,000.00)	0%	0.00	
A3001 State Aid-Per Capita		**(159,963.00)**	**(159,963.00)**	**(159,963.00)**	**(159,963.00)**	**(159,963.00)**	**0%**	**0.00**	
010 .3001.3001 .	State Aid-Per Capita	(159,963.00)	(159,963.00)	(159,963.00)	(159,963.00)	(159,963.00)	0%	0.00	State funding.
Total		(159,963.00)	(159,963.00)	(159,963.00)	(159,963.00)	(159,963.00)	0%	0.00	
A3005 Mortgage Tax		**(411,267.27)**	**(424,077.86)**	**(376,250.00)**	**(623,292.92)**	**(700,000.00)**	**86%**	**323,750.00**	
010 .3005.3005 .	Mortgage Tax	(411,267.27)	(424,077.86)	(376,250.00)	(623,292.92)	(700,000.00)	86%	323,750.00	Revenue received from a tax on mortgages in Vestal.
Total		(411,267.27)	(424,077.86)	(376,250.00)	(623,292.92)	(700,000.00)	86%	323,750.00	
A3120 Police Department		**4,707,159.00**	**5,177,044.53**	**5,387,712.24**	**4,286,619.05**	**5,329,120.23**	**-1%**	**(58,592.01)**	
010 .3120.1010 .	Salaries	3,691,175.04	3,933,321.68	4,220,442.00	3,425,763.14	4,419,592.82	5%	199,150.82	1 - Chief at 142,054 1 - Captain at 131,378 2 - Lieutenants at 119,720 each 6 - Sergeants at 104,246 34 - Police Officers/Detectives/SRO's - top pay - 90,778 1 - Secretary at 62,243 1-Senior Account Clerk - 62,243 1-Clerk - 57,106 1 - Open position
010 .3120.1020 .	Labor - Shared Mechanic	69,523.47	70,845.72	74,059.00	63,985.57	76,330.08	3%	2,271.08	1 - Head Auto Mechanic at 76,330
010 .3120.1030 .	Part-Time Labor	51,140.35	17,185.91	20,000.00	17,462.73	20,000.00	0%	0.00	Retired officer works part time to manage maintenance, purchasing, aftermarket install and decommission of the Police Vehicle Fleet.
010 .3120.1031 .	School Guards	30,118.20	30,375.00	33,852.00	18,274.50	34,944.00	3%	1,092.00	6 - Crossing Guards $16.00 per hour X 364 hours each crossing guard X 6 Guards = $33,852
010 .3120.1033 .	Overtime	134,114.73	173,251.86	200,411.57	134,139.45	175,000.00	-13%	(25,411.57)	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 buyouts and Holidays are also paid out of this line.

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
010 .3120.1035 .	Shift Premiums	69,574.53	70,262.14	70,000.00	57,878.24	70,000.00	0%	0.00	Contractual - Money paid for work on off-hour shifts.
010 .3120.1037 .	VPSA On Call Pay	18,200.00	18,200.00	18,250.00	15,650.00	18,500.00	1%	250.00	Duty Chief-VPSA CBA, Provides supervisor coverage at all times.
010 .3120.1038 .	PBA Officer in Charge Pay	9,939.82	10,448.19	11,000.00	8,115.45	11,000.00	0%	0.00	VPBA CBA - Provides supervisor coverage at all times.
010 .3120.1060 .	Taxable Fringe Benefits	51,636.29	48,584.87	52,250.00	30,452.19	52,250.00	0%	0.00	Agility incentive, cell phone reimbursement, health insurance buyouts, gym memberships.
010 .3120.2100 .	Operational Equipment	0.00	45,522.54	5,415.10	5,415.10	13,556.52	150%	8,141.42	Ammunition - $13,556.52
010 .3120.2220 .	Computer Hardware/Software	2,143.58	0.00	0.00	0.00	10,000.00		10,000.00	2 New Mobile Data Terminals for patrol cars (computers in the vehicles).
010 .3120.2230 .	Vehicles	194,837.63	279,160.02	215,837.53	216,696.98	120,000.00	-44%	(95,837.53)	2 Patrol vehicles and aftermarket equipment, including air cards.
010 .3120.4000 .	Contr. & Prof. Services	12,168.91	11,885.33	2,500.00	84.00	2,500.00	0%	0.00	Critical Incident counseling, required vaccinations, contractual blood testing, drug testing (current/New hires).
010 .3120.4010 .	Office Exp. & Supplies	2,965.95	2,505.71	3,000.00	1,720.70	3,000.00	0%	0.00	All office supplies including paper.
010 .3120.4030 .	Education & Travel	16,370.13	16,755.61	28,070.06	18,151.85	20,000.00	-29%	(8,070.06)	All department training including SWAT Team, Hostage Negotiations (mandated), Investigative Training, Officer Survival, Defensive Tactics, Crisis Intervention, Officer Wellness.
010 .3120.4031 .	Police Academy	0.00	4,200.00	4,800.00	(1,200.00)	4,800.00	0%	0.00	Academy fees for two new recruits.
010 .3120.4033 .	College Tuition and Books	0.00	0.00	3,000.00	2,372.98	3,000.00	0%	0.00	Education incentive - VPBA/VPSA contractual reimbursement for tuition & books .
010 .3120.4040 .	Vehicle Maintenance	60,901.79	45,110.10	54,522.36	55,835.67	46,000.00	-16%	(8,522.36)	Vehicle repairs, parts, tires, oil changes, inspections and general maintenance for police vehicles.
010 .3120.4050 .	Telephone & Radio Lines	2,626.63	3,113.36	3,500.00	2,185.52	3,500.00	0%	0.00	Department phones & fax lines.
010 .3120.4051 .	Cellular Telephone Expense	2,982.91	3,912.52	3,500.00	2,546.72	3,500.00	0%	0.00	Verizon/AT&T Cellular phone bills, maintenance and replacement.
010 .3120.4060 .	Operating Exp. & Supplies	10,494.94	11,097.50	43,637.96	33,231.11	20,000.00	-54%	(23,637.96)	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	1,771.72	1,684.21	3,000.00	1,239.82	3,000.00	0%	0.00	Internet service for the police satellite office.
010 .3120.4085 .	K-9 Expenses	5,596.01	3,135.24	4,000.00	2,041.55	4,000.00	0%	0.00	Equipment and medical costs for 2 canines.
010 .3120.4095 .	Mobile Data Terminal Program	9,523.85	10,216.83	10,200.00	4,268.98	8,000.00	-22%	(2,200.00)	Repairs and maintenance wireless bills for computers in police vehicles.
010 .3120.4180 .	Uniform & Clothing Allow.	15,436.69	10,076.27	12,857.00	10,832.03	13,782.64	7%	925.64	7 - Replacement bullet resistant vests, required 2 - New Hire, required. Clothing allowance for PD Mechanic-$400.
010 .3120.4182 .	Police Uniforms-Initial Issue	11,510.59	12,891.30	10,900.57	2,249.99	6,500.00	-40%	(4,400.57)	Uniform costs for two new officers.

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
010 .3120.4190 .	Gasoline	123,857.75	112,605.50	140,000.00	88,262.06	120,000.00	-14%	(20,000.00)	
010 .3120.4308 .	Printer Contract w/Supplies	2,018.82	2,523.15	2,500.00	1,529.50	2,500.00	0%	0.00	Printer ink.
010 .3120.4440 .	Machine Maint. & Leases	590.04	605.66	1,350.00	441.33	1,350.00	0%	0.00	Copier leases.
010 .3120.4441 .	Software Maintenance	12,825.11	21,925.42	43,239.63	39,015.21	41,014.17	-5%	(2,225.46)	Evidence System - $710 Fingerprinting system - $1,980 Plate Readers - $3,372 Body Cameras - $19,000 Wellness and readiness software - $16,176.85 (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.	1,502.48	1,097.37	1,500.00	1,324.16	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		4,707,159.00	5,177,044.53	5,387,712.24	4,286,619.05	5,329,120.23	-1%	(58,592.01)	
A3310 Traffic Control		**23,132.58**	**14,441.12**	**22,145.00**	**7,882.95**	**20,100.00**	**-9%**	**(2,045.00)**	
010 .3310.1030 .	Extra Help & Part-Time Labor	2,925.00	2,925.00	5,600.00	3,950.79	3,300.00	-41%	(2,300.00)	Stipends for part-time skilled workers to fix traffic lights traffic signal maintenance.
010 .3310.2100 .	Operational Equip & Cap Outlay	11,516.88	0.00	3,745.00	0.00	4,000.00	7%	255.00	Traffic signal parts operational equipment.
010 .3310.4200 .	Signs & Signals	8,690.70	11,516.12	12,800.00	3,932.16	12,800.00	0%	0.00	Signs, paint for road markings (pedestrian crosswalks, etc.).
Total		23,132.58	14,441.12	22,145.00	7,882.95	20,100.00	-9%	(2,045.00)	
A3389 State Aid - Police		**(25,402.69)**	**(97,230.21)**	**(86,337.00)**	**(96,737.00)**	**(79,758.00)**	**-8%**	**(6,579.00)**	
010 .3389.3389 .	State Aid - Police	(25,402.69)	(97,230.21)	(86,337.00)	(96,737.00)	(79,758.00)	-8%	(6,579.00)	Revenue - Discovery Funds Grant.
Total		(25,402.69)	(97,230.21)	(86,337.00)	(96,737.00)	(79,758.00)	-8%	(6,579.00)	
A3510 Dog Control		**41,469.04**	**44,397.42**	**42,736.00**	**31,570.69**	**47,248.00**	**11%**	**4,512.00**	
010 .3510.1010 .	Salary DCO	28,752.10	29,615.04	30,503.00	25,803.35	31,418.00	3%	915.00	Part-time Dog Control Officer at 31,418
010 .3510.1030 .	PT Labor & Extra Help	500.00	500.00	500.00	150.00	500.00	0%	0.00	Back-up Dog Control Officer
010 .3510.4010 .	Office Supplies & Oper.Expense	568.77	293.91	300.00	294.23	300.00	0%	0.00	Dog control supplies (leashes, catch poles, etc.)
010 .3510.4040 .	Vehicle Maintenance	252.28	413.47	100.00	21.00	300.00	200%	200.00	Regular maintenance.
010 .3510.4051 .	Cellular Telephone Expense	313.99	406.09	383.00	312.51	500.00	31%	117.00	
010 .3510.4062 .	Dog Shelter Contract	8,080.00	9,690.00	6,500.00	4,560.00	9,000.00	38%	2,500.00	Fee paid for dogs that are taken to the Humane Society shelter.
010 .3510.4190 .	Gasoline	191.96	180.47	250.00	429.60	400.00	60%	150.00	
010 .3510.8401 .	NYS Retire-Dog Control Officer	2,809.94	3,298.44	4,200.00	0.00	4,830.00	15%	630.00	Payment for the pension of the former Dog Control Officer.
Total		41,469.04	44,397.42	42,736.00	31,570.69	47,248.00	11%	4,512.00	
A3620 Safety Inspection		**442,858.16**	**536,984.72**	**503,299.00**	**394,889.06**	**525,601.32**	**4%**	**22,302.32**	
010 .3620.1010 .	Salaries	400,291.59	422,628.32	454,794.00	357,278.79	470,021.32	3%	15,227.32	These are set by the CSEA Union contract, and the Town Board. Building and Code Director at 98,610 5- Building and Code Inspectors at 57,983 to 73,936 Office Manager 1/2 salary at 25,745
010 .3620.1060 .	Taxable Fringe Benefits	1,123.29	1,295.37	1,200.00	509.97	1,200.00	0%	0.00	Health and Wellness program - gym memberships.
010 .3620.4000 .	Professional Services	1,050.00	380.59	2,000.00	706.57	2,000.00	0%	0.00	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	2,827.54	2,674.99	2,600.00	1,559.81	3,000.00	15%	400.00	Paper, pens, printer cartridges, etc. This line has increased due to increased costs.

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
010 .3620.4030 .	Education & Travel	3,196.83	3,667.92	4,500.00	3,620.08	4,500.00	0%	0.00	Professional conferences and training.
010 .3620.4040 .	Vehicle Maintenance	1,138.69	541.48	1,500.00	557.90	1,500.00	0%	0.00	Normal vehicle maintenance costs; inspections, tires, brakes, oil changes, etc.
010 .3620.4051 .	Cellular Telephone Expense	2,028.42	2,623.06	2,000.00	1,948.61	2,700.00	35%	700.00	Cell phones
010 .3620.4160 .	Printing	205.56	312.33	450.00	444.23	450.00	0%	0.00	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.	1,035.90	873.99	1,400.00	384.17	1,400.00	0%	0.00	Contractual compensation for required clothing.
010 .3620.4190 .	Gasoline	2,498.67	2,409.96	3,000.00	1,672.99	3,000.00	0%	0.00	
010 .3620.4252 .	Rent Expense	20,122.91	18,704.76	19,630.00	16,356.43	19,630.00	0%	0.00	Half of the total cost for the offices (leased space).
010 .3620.4440 .	Machine Maint. & Leases	250.50	70.49	2,500.00	1,823.74	2,500.00	0%	0.00	Copier lease and supplies.
010 .3620.4441 .	Software Maintenance	6,112.88	6,112.88	5,825.00	6,287.63	6,200.00	6%	375.00	Building permit software.
010 .3620.4490 .	Books Periodicals Dues & Sub.	828.90	1,028.58	1,900.00	1,600.23	7,500.00	295%	5,600.00	Dues - professional organizational, Required - purchase of updated code books.
Total		442,858.16	536,984.72	503,299.00	394,889.06	525,601.32	4%	22,302.32	
A3820 Summer Recreat. Prog.		**(1,875.00)**	**(8,350.00)**	**(8,000.00)**	**(8,000.00)**	**(8,000.00)**	**0%**	**0.00**	
010 .3820.3820 .	State Aid-Summer Rec. Pro	(1,875.00)	(8,350.00)	(8,000.00)	(8,000.00)	(8,000.00)	0%	0.00	Revenue - grant.
Total		(1,875.00)	(8,350.00)	(8,000.00)	(8,000.00)	(8,000.00)	0%	0.00	
A3821 Youth Service Program		**(1,875.00)**	**(8,350.00)**	**(8,000.00)**	**(8,000.00)**	**(8,000.00)**	**0%**	**0.00**	
010 .3821.3821 .	State Aid-Youth Serv. Pro	(1,875.00)	(8,350.00)	(8,000.00)	(8,000.00)	(8,000.00)	0%	0.00	Revenue - grant.
Total		(1,875.00)	(8,350.00)	(8,000.00)	(8,000.00)	(8,000.00)	0%	0.00	
A4020 Registrar of Vit. Stat.		**1,571.76**	**1,792.96**	**1,500.00**	**1,192.49**	**1,500.00**	**0%**	**0.00**	
010 .4020.1030 .	Stipend Reg & Deputy	1,571.76	1,792.96	1,500.00	1,192.49	1,500.00	0%	0.00	Town Clerk stipend at 1,000 Deputy Town Clerk stipend at 500
Total		1,571.76	1,792.96	1,500.00	1,192.49	1,500.00	0%	0.00	
A4389 Fed.Aid - Public Safety		**(13,817.25)**	**(138,579.08)**	**(85,117.46)**	**(86,996.25)**	**(8,500.00)**	**-90%**	**(76,617.46)**	
010 .4389.4389 .	Police Grant	(13,817.25)	(138,579.08)	(85,117.46)	(86,996.25)	(8,500.00)	-90%	(76,617.46)	Revenue - grants received.
Total		(13,817.25)	(138,579.08)	(85,117.46)	(86,996.25)	(8,500.00)	-90%	(76,617.46)	
A5010 Superintendent of Highway		**243,792.71**	**317,230.28**	**277,700.00**	**236,013.79**	**275,109.61**	**-1%**	**(2,590.39)**	
010 .5010.1010 .	Salaries (Administration)	238,406.24	239,155.33	272,700.00	235,146.48	271,609.61	0%	(1,090.39)	Superintendent at 116,485 Deputy Superintendent at 98,027 Secretary at 57,097
010 .5010.4010 .	Office Supplies & Oper.Expense	203.47	1,200.37	1,500.00	354.31	1,500.00	0%	0.00	Normal office supplies - paper, ink, toner, etc.
010 .5010.4030 .	Education & Travel	2,634.00	1,698.95	3,000.00	513.00	2,000.00	-33%	(1,000.00)	Training and certification fees (CDL).
Total		243,792.71	317,230.28	277,700.00	236,013.79	275,109.61	-1%	(2,590.39)	
A5132 Highway Garage		**52,616.11**	**47,377.36**	**63,550.00**	**41,359.22**	**63,550.00**	**0%**	**0.00**	
010 .5132.4050 .	Telephone Expense	1,259.64	1,303.78	1,400.00	944.73	1,400.00	0%	0.00	Landlines.
010 .5132.4051 .	Cellular Telephone Expense	2,188.89	2,726.82	2,500.00	1,997.77	2,500.00	0%	0.00	Cellphones for supervisors.
010 .5132.4065 .	Internet Service	2,068.71	2,239.73	1,650.00	1,529.89	1,650.00	0%	0.00	Internet for all buildings.

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010 .5132.4080 .	Bldg./Grounds Maint.& Repairs	7,976.07	6,745.22	7,000.00	5,900.41	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	18,527.19	13,898.22	25,000.00	15,140.92	25,000.00	0%	0.00	NYSEG electric bill - 8% increase
010 .5132.4111 .	Heat Expense	19,095.73	19,135.35	24,000.00	14,052.94	24,000.00	0%	0.00	NYSEG - gas bill for heat - 2% increase
010 .5132.4120 .	Water & Sewer	1,499.88	1,328.24	2,000.00	1,792.56	2,000.00	0%	0.00	Water/Sewer for bathrooms, work sinks, etc.
Total		52,616.11	47,377.36	63,550.00	41,359.22	63,550.00	0%	0.00	
A5182 Street Lighting		**139,706.56**	**163,996.20**	**209,750.00**	**88,191.30**	**155,000.00**	**-26%**	**(54,750.00)**	
010 .5182.4080 .	Street Lighting Repairs	2,927.91	1,572.35	9,750.00	179.18	5,000.00	-49%	(4,750.00)	Parts/equipment for repairs.
010 .5182.4110 .	Highway Lighting	136,778.65	162,423.85	200,000.00	88,012.12	150,000.00	-25%	(50,000.00)	NYSEG electric costs for lighting.
Total		139,706.56	163,996.20	209,750.00	88,191.30	155,000.00	-26%	(54,750.00)	
A6772 Senior Citizen Program		**18,457.33**	**24,445.00**	**23,921.00**	**20,528.11**	**24,600.00**	**3%**	**679.00**	
010 .6772.4010 .	Office Supplies & Oper.Expense	377.91	323.79	400.00	374.21	400.00	0%	0.00	Basic office supplies.
010 .6772.4030 .	Education & Travel	9,000.00	12,000.00	12,000.00	10,995.00	12,000.00	0%	0.00	Bus rental for trips.
010 .6772.4232 .	Rep. & Replace Sm. Equip.	199.00	200.00	200.00	0.00	200.00	0%	0.00	Fee for use of the utility service cart.
010 .6772.4252 .	Rent Expense	8,880.42	11,921.21	11,321.00	9,158.90	12,000.00	6%	679.00	Rent paid to the School District for rooms and kitchen.
Total		18,457.33	24,445.00	23,921.00	20,528.11	24,600.00	3%	679.00	
A7140 Parks Department		**690,503.07**	**685,995.46**	**846,780.23**	**628,369.61**	**874,693.84**	**3%**	**27,913.61**	
010 .7140.1010 .	Salary (Management)	59,087.97	67,663.97	71,676.00	68,389.69	85,292.96	19%	13,616.96	Highway Superintendent - Stipend at 30,000 (he oversees the Parks Department department in addition to the Highway Department) and Keyboard Specialist at 54,600
010 .7140.1020 .	Labor	415,845.82	446,077.38	462,682.00	389,522.29	500,160.88	8%	37,478.88	1 Senior Park Technician at 74,980 2 Park Technicians with CDL at 66,335, 58,860 3 Park Technicians without CDL at 60,635, 58,860 2 Laborers with CDL at 56,501
010 .7140.1030 .	Extra Help & Part-Time Labor	2,160.00	10,003.50	4,623.00	720.00	4,000.00	-13%	(623.00)	Part-time labor, as needed, to complete projects.
010 .7140.1033 .	Overtime	18,960.10	23,929.82	20,000.00	16,188.14	20,000.00	0%	0.00	Utilized for additional work that must be completed within a specific timeframe.
010 .7140.1034 .	Summer Labor	23,067.00	0.00	43,200.00	30,353.94	43,200.00	0%	0.00	Summer, seasonal labor to aid in mowing, etc of all Town parks and properties..
010 .7140.1060 .	Taxable Fringe Benefits	3,720.00	3,352.00	6,400.00	2,986.36	4,000.00	-38%	(2,400.00)	Health insurance buyouts.
010 .7140.4000 .	Contr. & Prof. Services	3,587.56	1,250.67	2,000.00	483.89	2,000.00	0%	0.00	Hearing tests, vaccines.
010 .7140.4010 .	Office Exp. & Supplies	225.94	286.00	700.00	74.31	700.00	0%	0.00	Regular office supplies - paper, ink, toner, etc.
010 .7140.4030 .	Education & Travel	1,237.00	0.00	1,000.00	0.00	1,000.00	0%	0.00	Training.
010 .7140.4040 .	Vehicle Maintenance	44,295.61	33,171.57	55,000.00	17,222.80	55,000.00	0%	0.00	Parts and regular maintenance of all trucks and equipment.
010 .7140.4060 .	Operating Exp. & Supplies	16,474.59	10,941.01	20,000.00	15,301.78	20,000.00	0%	0.00	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	30,324.80	20,743.36	26,158.32	22,789.64	30,000.00	15%	3,841.68	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	2,454.40	2,039.00	4,500.00	2,534.50	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	0.00	0.00	12,000.00	982.25	6,000.00	-50%	(6,000.00)	

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010 .7140.4090 .	Sport Field Maintenance	13,699.64	8,451.74	15,000.00	13,245.41	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	11,636.30	11,823.17	12,840.00	12,135.73	12,840.00	0%	0.00	NYSEG electrical.
010 .7140.4111 .	Heat Expense	5,599.57	6,394.59	8,000.00	5,031.93	8,000.00	0%	0.00	NYSEG gas.
010 .7140.4120 .	Water & Sewer	1,194.56	2,753.00	3,500.00	1,985.75	3,500.00	0%	0.00	Water/sewer for bathrooms and work sinks.
010 .7140.4180 .	Uniform & Clothing Allow.	3,918.50	1,985.80	4,500.00	1,542.45	4,500.00	0%	0.00	Required - contractual compensation for work clothes.
010 .7140.4190 .	Gasoline	33,013.71	35,128.88	55,000.00	26,878.75	55,000.00	0%	0.00	
Total		690,503.07	685,995.46	846,780.23	628,369.61	874,693.84	3%	27,913.61	
A7180 Swimming Pool Oper.		**2,142.06**	**183,489.09**	**245,206.00**	**232,088.23**	**248,624.00**	**1%**	**3,418.00**	
010 .7180.1010 .	Salaries (Supervisory)	0.00	30,426.28	42,120.00	39,006.64	42,120.00	0%	0.00	2 - Pool Directors 20,50 per hour 2 - Assistant Directors at 20 per hour
010 .7180.1020 .	Labor (Inc. Pool Maint.)	0.00	110,610.00	155,186.00	143,819.61	154,304.00	-1%	(882.00)	Pool lifeguard salaries: 20 - Lifeguards at 18 an hour 12 - Instructors at 19 an hour
010 .7180.4060 .	Operating Exp. & Supplies	1,644.00	4,000.00	4,000.00	4,006.19	4,000.00	0%	0.00	Splash Bash supplies, water chemical test tablets, pizza.
010 .7180.4080 .	Bldg./Grounds Maint.& Repairs	82.28	8,127.07	4,000.00	3995.96	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	125.98	2,067.18	2,700.00	4,035.05	4,000.00	48%	1,300.00	NYSEG - electric.
010 .7180.4120 .	Water & Sewer	0.00	16,396.09	20,000.00	19,042.87	21,000.00	5%	1,000.00	Payment to the Water Department for water consumption.
010 .7180.4180 .	Uniforms - Life Guards	289.80	1,997.00	2,000.00	2,092.72	2,200.00	10%	200.00	Required uniforms.
010 .7180.4303 .	Chlorine & Chemicals	0.00	9,610.60	14,700.00	16,089.19	17,000.00	16%	2,300.00	Water treatments for safety.
Total		2,142.06	183,489.09	245,206.00	232,088.23	248,624.00	1%	3,418.00	
A7310 Recreation-Youth Prog.		**362,198.03**	**395,845.98**	**441,251.00**	**375,612.22**	**452,824.88**	**3%**	**11,573.88**	
010 .7310.1010 .	Salaries (Full time)	186,250.99	173,427.44	186,276.00	158,351.62	197,820.88	6%	11,544.88	Recreation Planner at $76,491 Assistant Recreation Planner at $57,335 Assistant Recreational Planner at $63,994
010 .7310.1021 .	Labor-Park Instructors	46,414.75	48,341.00	61,126.00	60,746.16	61,874.00	1%	748.00	Staff - Summer playground.
010 .7310.1022 .	Labor-Indoor Swimming	0.00	3,444.00	3,565.00	3,503.50	4,105.00	15%	540.00	Instructors, staff.
010 .7310.1024 .	Labor-Cheerleading	2,100.00	3,800.00	4,200.00	3,600.00	4,200.00	0%	0.00	Instructors, staff.
010 .7310.1025 .	Winter Youth	750.00	700.00	700.00	0.00	0.00	-100%	(700.00)	Instructors, staff.
010 .7310.1026 .	Labor- Tennis	9,667.50	11,342.00	14,486.00	9,968.93	11,052.00	-24%	(3,434.00)	Instructors, staff.
010 .7310.1027 .	Labor-VYBO Prog.	2,656.50	4,705.14	5,415.00	4,870.56	5,415.00	0%	0.00	Instructors, staff.
010 .7310.1028 .	Labor - Softball	2,275.00	1,600.00	2,300.00	2,300.00	2,300.00	0%	0.00	Instructors, staff.
010 .7310.1030 .	Extra Help & PT Labor (EP)	5,143.10	10,663.63	6,332.00	6,378.02	6,773.00	7%	441.00	Instructors, staff.
010 .7310.1040 .	Labor-Girl's Advanced Soccer	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0%	0.00	Instructors, staff.
010 .7310.1045 .	Labor - Wrestling Camp	0.00	400.00	1,500.00	400.00	1,500.00	0%	0.00	Instructors, staff.
010 .7310.1046 .	Labor - Advanced Baseball	1,050.00	2,756.25	1,225.00	1,400.00	1,260.00	3%	35.00	Instructors, staff.
010 .7310.1121 .	Labor-Soccer Camp	3,700.00	3,900.00	3,900.00	3,900.00	4,200.00	8%	300.00	Instructors, staff.
010 .7310.1122 .	Labor-Lacrosse Camp	1,900.00	1,600.00	3,100.00	2,140.00	3,100.00	0%	0.00	Instructors, staff.

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010 .7310.1123 .	Labor-Basketball Camp	3,100.00	2,800.00	3,100.00	2,800.00	3,100.00	0%	0.00	Instructors, staff.
010 .7310.1125 .	Labor-Field Hockey League	1,000.00	1,300.00	1,500.00	0.00	1,500.00	0%	0.00	Instructors, staff.
010 .7310.1126 .	Labor-Girls Basketball	1,700.00	1,750.00	1,900.00	1,900.00	2,200.00	16%	300.00	Instructors, staff.
010 .7310.1127 .	Labor-Baseball Camp	1,900.00	1,900.00	1,900.00	1,500.00	2,200.00	16%	300.00	Instructors, staff.
010 .7310.1128 .	Labor-Girls Lacrosse Camp	1,900.00	1,900.00	1,700.00	1,700.00	1,950.00	15%	250.00	Instructors, staff.
010 .7310.1129 .	Labor-Field Hockey Camp	1,000.00	1,575.00	1,225.00	1,250.00	1,300.00	6%	75.00	Instructors, staff.
010 .7310.1131 .	Labor - Volleyball	4,775.00	4,950.00	5,000.00	5,000.00	5,450.00	9%	450.00	Instructors, staff.
010 .7310.1132 .	Labor- Running	1,100.00	1,400.00	1,400.00	1,400.00	1,650.00	18%	250.00	Instructors, staff.
010 .7310.1133 .	Labor-Girls Flag Football	0.00	1,100.00	1,100.00	1,100.00	1,100.00	0%	0.00	Instructors, staff.
010 .7310.1134 .	Labor-Pickleball Camp	0.00	1,100.00	1,100.00	1,100.00	2,400.00	118%	1,300.00	Instructors, staff.
010 .7310.1135 .	Labor-Acting Camp	0.00	1,100.00	1,600.00	1,600.00	3,200.00	100%	1,600.00	Instructors, staff.
010 .7310.1136 .	Labor-Elite Basketball	0.00	1,500.00	1,900.00	1,900.00	1,900.00	0%	0.00	Instructors, staff.
010 .7310.1137 .	Labor-Hiking Club	0.00	0.00	700.00	0.00	700.00	0%	0.00	Instructors, staff.
010 .7310.1139 .	Labor-Music Camp	0.00	0.00	0.00	1,500.00	1,500.00		1,500.00	Instructors, staff.
010 .7310.1140 .	Labor-Misc Programs	0.00	0.00	0.00	0.00	2,900.00		2,900.00	Instructors, staff.
010 .7310.4010 .	Office Supplies & Oper.Expense	2,304.04	1,876.10	2,000.00	1,188.69	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	1,566.94	1,668.53	1,800.00	545.00	2,000.00	11%	200.00	2 - NYS Recreation and Parks Society Conference.
010 .7310.4040 .	Vehicle Maintenance	376.64	623.90	900.00	0.00	700.00	-22%	(200.00)	Regular maintenance.
010 .7310.4061 .	Oper. Exp&Supp-VYBO Prog.	382.00	700.00	700.00	180.00	700.00	0%	0.00	Offset by fees - Basketballs, basketball pumps, pizza.
010 .7310.4160 .	Printing	3,593.99	5,290.00	5,600.00	4,374.00	5,700.00	2%	100.00	Printing flyers 3 times a year.
010 .7310.4180 .	Uniforms & Cloth. Allow.	650.00	694.00	700.00	697.00	750.00	7%	50.00	Staff t-shirts.
010 .7310.4181 .	Cloth Allow.-VYBO Prog.	800.00	1,200.00	1,200.00	0.00	1,400.00	17%	200.00	T-shirts.
010 .7310.4190 .	Gasoline	506.63	729.36	700.00	498.08	700.00	0%	0.00	
010 .7310.4251 .	School & Other Rentals	1,945.00	4,215.50	10,000.00	3,594.00	3,000.00	-70%	(7,000.00)	Fees, if needed, for locations for programs.
010 .7310.4308 .	Printer Contract w/Supplies	1,663.85	2,987.99	3,000.00	2,926.93	3,000.00	0%	0.00	Printer lease.
010 .7310.4314 .	Wrestling Camp Expense	0.00	480.00	350.00	439.98	475.00	36%	125.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4329 .	Volleyball Expenses	750.00	750.00	775.00	874.80	900.00	16%	125.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4330 .	Arts Games & Crafts	4,620.00	4,831.90	5,000.00	4,999.91	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)	2,423.88	3,086.92	1,500.00	626.12	1,500.00	0%	0.00	Supplies - First Aid, storage bags, Tennis Balls, Sports Equipment.
010 .7310.4332 .	Cheerleading Expense	560.00	1,131.06	1,200.00	1,200.00	1,300.00	8%	100.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4333 .	Field Day & Spec. Events	8,006.83	8,700.96	9,950.00	9,618.22	6,500.00	-35%	(3,450.00)	Supplies for the Easter Egg Hunt, Summer Picnic, Monster Mash, Tree Lighting, Movie Nights.
010 .7310.4334 .	Misc. Awards & Trophies	200.00	163.95	200.00	0.00	200.00	0%	0.00	
010 .7310.4335 .	Indoor Pool Instr. Aids	0.00	0.00	200.00	199.05	200.00	0%	0.00	

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010 .7310.4337 .	School Comm. Relations	300.00	300.00	300.00	45.99	350.00	17%	50.00	Summer celebration supplies, Splash Bash supplies, playground supplies - bug spray, popcorn bags, color hair spray, race bibs, etc.
010 .7310.4338 .	Band Concert	4,015.00	3,975.00	4,400.00	3,990.00	4,000.00	-9%	(400.00)	Payments to bands for concert series.
010 .7310.4339 .	Entertainment	5,485.48	5,995.00	6,000.00	6,000.00	6,500.00	8%	500.00	Juggler, bouncy houses, outdoor movie night.
010 .7310.4340 .	Soccer Camp Exps.	725.00	725.00	810.00	872.17	910.00	12%	100.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4341 .	Lacrosse Camp Expense	475.00	475.00	650.00	650.00	725.00	12%	75.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4342 .	Basketball Camp Expense	800.00	794.20	800.00	800.00	850.00	6%	50.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4343 .	Girls Basketball Expense	297.44	450.00	450.00	462.14	525.00	17%	75.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4344 .	Girl's Advanced Soccer	450.00	446.72	450.00	450.00	450.00	0%	0.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4345 .	Community Band	1,550.00	2,880.45	1,650.00	2,227.25	1,200.00	-27%	(450.00)	Supplies/insurance for the Vestal Community Band.
010 .7310.4346 .	Field Hockey League Expense	1,050.00	1,050.00	1,050.00	893.65	1,100.00	5%	50.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4347 .	Baseball Camp Expense	500.00	500.00	500.00	500.00	575.00	15%	75.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4348 .	Misc. Recreation Prog.Exp	9,901.53	6,256.35	6,500.00	5,340.37	8,500.00	31%	2,000.00	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	450.00	375.00	375.00	450.00	20%	75.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4351 .	Softball Camp Expense	395.00	425.00	450.00	449.17	525.00	17%	75.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4352 .	Field Hockey Camp Expense	475.00	475.00	450.00	462.14	525.00	17%	75.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4353 .	Father/Daughter Ball Program	0.00	12,292.42	12,325.00	11,562.98	12,325.00	0%	0.00	Offset by ticket revenue - rental, food and supplies.
010 .7310.4354 .	Mother/Son Splash Party	0.00	0.00	12,325.00	1,515.45	12,325.00	0%	0.00	Offset by ticket revenue - rental, food and supplies.
010 .7310.4355 .	Equipment Rental	2,839.45	3,219.00	3,255.00	3,255.00	3,365.00	3%	110.00	Monster Mash tent rental, summer portable toilet rental.
010 .7310.4358 .	Girls Flag Football Expenses	0.00	166.70	400.00	400.00	400.00	0%	0.00	T-shirts, pizza, prizes, supplies.
010 .7310.4359 .	Acting Camp Expenses	0.00	271.99	350.00	60.00	800.00	129%	450.00	Offset by fees- Supplies, pizza.
010 .7310.4360 .	Hiking Club Expenses	0.00	0.00	200.00	26.82	200.00	0%	0.00	Offset by fees - Supplies.
010 .7310.4361 .	Elite Basketball Expenses	0.00	460.00	800.00	800.00	850.00	6%	50.00	Offset by fees - t-shirts, food, supplies.
010 .7310.4362 .	Pickleball Camp Expenses	0.00	287.11	300.00	299.73	400.00	33%	100.00	Offset by fees - supplies.
010 .7310.4363 .	Co-Ed Flag Football Expenses	0.00	422.74	550.00	550.00	625.00	14%	75.00	Offset by fees - t-shirts, pizza, supplies.
010 .7310.4364 .	Music Camp Expenses	0.00	0.00	0.00	40.00	400.00		400.00	Pizza.
010 .7310.4375 .	Vestal Festival Expenses	0.00	2,487.65	3,000.00	2,885.12	3,500.00	17%	500.00	Music, Bouncy Houses, portable toilet rentals.
010 .7310.4377 .	Running Camp Expenses	192.64	350.00	400.00	433.19	475.00	19%	75.00	Offset by fees - Pizza, t-shirts, supplies.
010 .7310.4440 .	Machine Maint. & Leases	0.00	172.96	200.00	193.84	200.00	0%	0.00	Printer ink.
010 .7310.4441 .	Software Maintenance	4,158.64	4,308.54	4,200.00	4,405.66	4,900.00	17%	700.00	Recreation software.
010 .7310.4490 .	Books Periodicals Dues & Sub.	772.90	990.00	1,000.00	450.00	1,000.00	0%	0.00	
010 .7310.46111 .	NYS DFY Library Salaries	5,801.25	6,352.00	6,336.00	5,568.76	6,700.00	6%	364.00	Fully grant funded. 2 playground instructors to take books around the parks and read to the children.
010 .7310.46311 .	NYS DFY Land Salaries	2,700.00	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.
Total		362,198.03	395,845.98	441,251.00	375,612.22	452,824.88	3%	11,573.88	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
A7450 Museum		**71,495.68**	**50,855.53**	**42,794.00**	**23,747.27**	**44,556.36**	**4%**	**1,762.36**	
010 .7450.1010 .	Salary - Museum Dir.	49,183.95	29,287.47	21,424.00	6,675.88	21,424.00	0%	0.00	Part-time Museum Director - 21,424
010 .7450.1030 .	Part-Time Labor	1,480.39	7,249.62	11,000.00	11,277.14	9,500.00	-14%	(1,500.00)	Part Time Employee for Saturdays.
010 .7450.4010 .	Office Supplies & Oper.Expense	716.57	802.53	1,000.00	807.82	1,200.00	20%	200.00	Paper, ink, stationary, archival materials for storage.
010 .7450.4050 .	Telephone Expense	108.64	124.10	360.00	92.84	360.00	0%	0.00	Landline telephone expense.
010 .7450.4062 .	Exhibit Preparation	2,342.61	712.79	2,000.00	900.52	4,000.00	100%	2,000.00	Lighting, framing supplies, display hardware, thematic giveaways, posters, refreshments.
010 .7450.4080 .	Bldg./Grounds Maint.& Repairs	1,574.85	579.81	1,500.00	191.66	2,000.00	33%	500.00	Hardware, tools, fans, sump pumps, dehumidifiers, locks, etc.
010 .7450.4110 .	Electric Expense	0.00	1,663.98	1,610.00	1,125.00	1,800.00	12%	190.00	Electric Expenses are increased for NYSEG by 8.5%
010 .7450.4111 .	Heat Expense	3,090.37	2,635.23	3,600.00	2,077.52	3,672.36	2%	72.36	Heat Expenses are increased for NYSEG by 2.01%
010 .7450.4302 .	Bldg. Maint. Supplies.	0.00	0.00	300.00	198.89	600.00	100%	300.00	LED lightbulbs, batteries, pest control, cleaning supplies.
Total		71,495.68	50,855.53	42,794.00	23,747.27	44,556.36	4%	1,762.36	
A7510 Historian		**7,280.05**	**5,863.95**	**8,369.00**	**5,546.11**	**8,489.00**	**1%**	**120.00**	
010 .7510.1030 .	Part-Time Labor	3,760.00	3,872.96	3,989.00	3,374.35	4,109.00	3%	120.00	Town Historian Part-time - 4,109
010 .7510.4010 .	Office Supplies & Oper.Expense	1,079.67	1,246.42	600.00	65.43	600.00	0%	0.00	Paper, ink, stationary, archival materials.
010 .7510.4030 .	Education & Travel	100.00	32.11	750.00	360.04	750.00	0%	0.00	2 Conferences.
010 .7510.4050 .	Telephone Expense	108.64	103.46	180.00	92.84	180.00	0%	0.00	Office phone.
010 .7510.4060 .	Oper - Historic Preservation	0.00	0.00	1,200.00	75.27	1,200.00	0%	0.00	Vestal Historic Preservation Commission budget for education and professional services. Identifies and designates historical properties, monitors the condition of historical sites, manages applications to historic buildings, hires professionals for guidance, reports annually to SHIPO, and reassesses possible historic properties.
010 .7510.4440 .	Machine Maint. & Leases	7.74	0.00	950.00	874.18	950.00	0%	0.00	Copier lease.
010 .7510.4490 .	Books Periodicals Dues & Sub.	674.00	709.00	700.00	704.00	700.00	0%	0.00	Association Dues - Broome, Susquehanna, Tioga Historical Societies, Preservation Association, Ancestry.com subscription.
Total		7,280.05	5,863.95	8,369.00	5,546.11	8,489.00	1%	120.00	
A7550 Celebrations		**62,595.45**	**619.63**	**950.00**	**244.62**	**950.00**	**0%**	**0.00**	
010 .7550.4151 .	Celebra. Front St. Etc.	0.00	183.63	450.00	244.62	450.00	0%	0.00	Flags.
010 .7550.4152 .	Anniversary Celebration	62,595.45	436.00	500.00	0.00	500.00	0%	0.00	
Total		62,595.45	619.63	950.00	244.62	950.00	0%	0.00	
A8010 Zoning Board of Appeals		**10,527.10**	**10,903.95**	**11,015.00**	**9,148.70**	**11,339.00**	**3%**	**324.00**	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
010 .8010.1010 .	Salary	10,500.10	10,903.95	10,815.00	9,148.70	11,139.00	3%	324.00	ZBA Attorney part-time at $11,139
010 .8010.4010 .	Office Supplies & Oper.Expense	27.00	0.00	100.00	0.00	100.00	0%	0.00	
010 .8010.4030 .	Education & Travel	0.00	0.00	100.00	0.00	100.00	0%	0.00	
Total		10,527.10	10,903.95	11,015.00	9,148.70	11,339.00	3%	324.00	
A8020 Planning Board		**376.98**	**0.00**	**790.00**	**350.00**	**790.00**	**0%**	**0.00**	
010 .8020.1030 .	Extra Help	0.00	0.00	300.00	0.00	300.00	0%	0.00	
010 .8020.4010 .	Office Supplies & Oper.Expense	26.98	0.00	40.00	0.00	40.00	0%	0.00	
010 .8020.4030 .	Education & Travel	0.00	0.00	100.00	0.00	100.00	0%	0.00	
010 .8020.4490 .	Books Periodicals Dues & Sub.	350.00	0.00	350.00	350.00	350.00	0%	0.00	
Total		376.98	0.00	790.00	350.00	790.00	0%	0.00	
A8730 Conservation Adv. Comm.		**0.00**	**7,890.00**	**4,750.00**	**0.00**	**4,750.00**	**0%**	**0.00**	
010 .8730.4000 .	Professional Services	0.00	7,890.00	4,750.00	0.00	4,750.00	0%	0.00	Spraying of trees - to prevent disease.
Total		0.00	7,890.00	4,750.00	0.00	4,750.00	0%	0.00	
A8810 Cemeteries		**3,975.00**	**3,974.00**	**4,000.00**	**1,987.00**	**4,000.00**	**0%**	**0.00**	
010 .8810.4060 .	Operating Exp. & Supplies	3,975.00	3,974.00	4,000.00	1,987.00	4,000.00	0%	0.00	Mowing of the cemetery.
Total		3,975.00	3,974.00	4,000.00	1,987.00	4,000.00	0%	0.00	
A9010 NYS Employees Retirement		**1,234,291.68**	**1,452,932.81**	**1,766,578.00**	**0.00**	**2,009,058.11**	**14%**	**242,480.11**	
010 .9010.8401 .	NYS Retirement	381,249.68	457,997.40	514,948.00	0.00	555,821.53	8%	40,873.53	Pensions - General fund.
010 .9010.8402 .	NYS Retirement-Police	853,042.00	994,935.41	1,251,630.00	0.00	1,453,236.59	16%	201,606.59	Pensions - Police Department.
Total		1,234,291.68	1,452,932.81	1,766,578.00	0.00	2,009,058.11	14%	242,480.11	
A9030 Social Security Exp.		**541,719.61**	**586,235.39**	**600,000.00**	**508,681.66**	**676,255.96**	**13%**	**76,255.96**	
010 .9030.8403 .	FICA	541,719.61	586,235.39	600,000.00	508,681.66	676,255.96	13%	76,255.96	Expenditure - FICA taxes paid to the federal government for employees. Payments above what the employees pay.
Total		541,719.61	586,235.39	600,000.00	508,681.66	676,255.96	13%	76,255.96	
A9040 Workmens Comp. Exp.		**141,312.10**	**151,868.31**	**112,624.00**	**134,414.57**	**119,944.56**	**7%**	**7,320.56**	
010 .9040.8404 .	Workmen's Compensation	141,312.10	151,868.31	112,624.00	134,414.57	119,944.56	7%	7,320.56	Workers Compensation Coverage.
Total		141,312.10	151,868.31	112,624.00	134,414.57	119,944.56	7%	7,320.56	
A9045 Term Life Insurance		**9,674.73**	**9,242.64**	**8,000.00**	**10,304.44**	**8,160.00**	**2%**	**160.00**	
010 .9045.8405 .	Life Insurance-Term	9,674.73	9,242.64	8,000.00	10,304.44	8,160.00	2%	160.00	Life insurance premiums.
Total		9,674.73	9,242.64	8,000.00	10,304.44	8,160.00	2%	160.00	
A9050 NYS Unemp. Ins.		**0.00**	**0.00**	**200.00**	**0.00**	**204.00**	**2%**	**4.00**	
010 .9050.8407 .	NYS Unemployment	0.00	0.00	200.00	0.00	204.00	2%	4.00	Unemployment contribution.
Total		0.00	0.00	200.00	0.00	204.00	2%	4.00	
A9055 Disability Ins.		**26,769.13**	**26,793.92**	**26,000.00**	**18,754.48**	**26,520.00**	**2%**	**520.00**	
010 .9055.8408 .	Disability Insurance	26,769.13	26,793.92	26,000.00	18,754.48	26,520.00	2%	520.00	Disability insurance.
Total		26,769.13	26,793.92	26,000.00	18,754.48	26,520.00	2%	520.00	
A9089 Other Employee Benefits		**60,591.06**	**124,241.38**	**2,300.00**	**0.00**	**2,346.00**	**2%**	**46.00**	
010 .9089.8000 .	Flex Admin.	1,888.20	1,888.20	2,300.00	0.00	2,346.00	2%	46.00	Administrative cost for employee Flexible Spending plan.
Total		60,591.06	124,241.38	2,300.00	0.00	2,346.00	2%	46.00	

2026 Town of Vestal Final Budget General Fund

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
A9710 Bond Prin. & Int.		**60,245.00**	**120,465.03**	**122,392.00**	**122,008.76**	**125,091.16**	**2%**	**2,699.16**	
010 .9710.6451 .	Principal On Bonds	58,000.00	108,425.00	114,000.00	114,000.00	115,481.00	1%	1,481.00	Payments on money borrowed.
010 .9710.7451 .	Interest On Bonds	2,245.00	12,040.03	6,692.00	8,008.76	9,610.16	44%	2,918.16	Payments on the interest on the money borrowed.
010 .9710.7451R .	Bond Interest Pd From Reserve	0.00	0.00	1,700.00	0.00	0.00	-100%	(1,700.00)	Not utilized in 2026.
Total		60,245.00	120,465.03	122,392.00	122,008.76	125,091.16	2%	2,699.16	
A9730 BAN Prin. & Int.		**437,904.94**	**258,726.84**	**327,775.00**	**327,774.69**	**613,863.45**	**87%**	**286,088.45**	
010 .9730.6452 .	Principal On BANS	176,525.00	99,350.00	129,350.00	129,350.00	371,456.33	187%	242,106.33	Payments on money borrowed.
010 .9730.7452 .	Interest On BANS	79,852.94	126,151.00	177,011.00	167,018.09	193,562.76	9%	16,551.76	Payments on the interest on the money borrowed.
010 .9730.7452R .	Reserve Interest	11,527.00	33,225.84	21,414.00	31,406.60	48,844.36	128%	27,430.36	BAN Premiums that will be utilized to pay BANs
Total		437,904.94	258,726.84	327,775.00	327,774.69	613,863.45	87%	286,088.45	
A9785 Installment Purchase Debt		**3,979.92**	**1,658.30**	**3,980.00**	**0.00**	**3,980.00**	**0%**	**0.00**	
010 .9785.6450 .	Installment Purchase Debt-Prin	3,979.92	1,658.30	3,980.00	0.00	3,980.00	0%	0.00	Payment plan for copier.
Total		3,979.92	1,658.30	3,980.00	0.00	3,980.00	0%	0.00	
A9901 Transfers to Other Funds		**3,049,114.02**	**3,041,190.35**	**3,087,788.00**	**2,759,124.10**	**3,176,543.76**	**3%**	**88,755.76**	
010 .9001.9002 .	Transfer to Health Ins. Fund	2,999,260.81	3,041,190.35	3,087,788.00	2,759,124.10	3,176,543.76	3%	88,755.76	Health insurance - reimbursement to Town for self-insurance medical coverage.
Total		3,049,114.02	3,041,190.35	3,087,788.00	2,759,124.10	3,176,543.76	3%	88,755.76	
Grand Total		**1,083,071.74**	**329,617.73**	**53,774.51**	**(1,975,402.36)**	**0.00**			

2026 Town of Vestal Final Budget Highway Fund

Accounts 030 Highway Fund	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
030 Highway Fund		**(518,104.23)**	**(481,125.96)**	**159,415.23**	**1,016,388.34**	**0.00**			
D1001 Real Property Taxes		**(2,837,528.96)**	**(2,706,715.22)**	**(2,760,974.00)**	**(2,760,974.00)**	**(2,858,766.25)**	**4%**	**97,792.25**	
030 .1001.1001 .	Real Property Taxes	(2,837,528.96)	(2,706,715.22)	(2,760,974.00)	(2,760,974.00)	(2,858,766.25)	4%	97,792.25	Revenue - Residential and commercial property taxes.
Total		(2,837,528.96)	(2,706,715.22)	(2,760,974.00)	(2,760,974.00)	(2,858,766.25)	4%	97,792.25	
D1011 Approp. Fund Balance		**0.00**	**0.00**	**(117,396.98)**	**0.00**	**(661,644.51)**	**464%**	**544,247.53**	
030 .1011.1011 .	Approp. Fund Balance	0.00	0.00	(117,396.98)	0.00	(661,644.51)	464%	544,247.53	Fund balance utilized to reduce tax levy.
Total		0.00	0.00	(117,396.98)	0.00	(661,644.51)	464%	544,247.53	
D1012 Approp. Reserve Balance		**0.00**	**0.00**	**(21,895.00)**	**0.00**	**(128,730.03)**	**488%**	**106,835.03**	
030 .1012.1012R .	Approp. Fund Balance-Reserve	0.00	0.00	(21,895.00)	0.00	(128,730.03)	488%	106,835.03	Payment from Fund Balance for a specific project. Money that was reserved specifically for the project(s).
Total		0.00	0.00	(21,895.00)	0.00	(128,730.03)	488%	106,835.03	
D1081 In Lieu of Taxes		**(97,416.03)**	**(87,404.14)**	**(92,509.00)**	**(88,125.96)**	**(86,539.14)**	**-6%**	**(5,969.86)**	
030 .1081.1081 .	In Lieu of Real Prop. Taxes	(97,416.03)	(87,404.14)	(92,509.00)	(88,125.96)	(86,539.14)	-6%	(5,969.86)	Revenue from PILOT programs (developments that have special tax schedules).
Total		(97,416.03)	(87,404.14)	(92,509.00)	(88,125.96)	(86,539.14)	-6%	(5,969.86)	
D1120 Non Prop Tax (Sales)		**(2,685,000.00)**	**(2,710,000.00)**	**(2,818,200.00)**	**(2,113,650.00)**	**(2,881,610.00)**	**2%**	**63,410.00**	
030 .1120.1120 .	Non-Prop Taxes - Sales	(2,685,000.00)	(2,710,000.00)	(2,818,200.00)	(2,113,650.00)	(2,881,610.00)	2%	63,410.00	Revenue from sales taxes.
Total		(2,685,000.00)	(2,710,000.00)	(2,818,200.00)	(2,113,650.00)	(2,881,610.00)	2%	63,410.00	
D1964 Refund-Real Property Tax		**0.00**	**0.00**	**700.00**	**0.00**	**700.00**	**0%**	**0.00**	
030 .1964.4072 .	Pr. Yr. by Court Order	0.00	0.00	700.00	0.00	700.00	0%	0.00	Court ordered settlements.
Total		0.00	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)**	**(19,000.00)**	**0%**	**0.00**	
030 .2302.2302 .	Labor Reim. Br. County	(19,000.00)	(20,900.00)	(19,000.00)	(20,900.00)	(19,000.00)	0%	0.00	Payment from the County for plowing their roads.
Total		(19,000.00)	(20,900.00)	(19,000.00)	(20,900.00)	(19,000.00)	0%	0.00	
D2401 Interest Earned		**(121,111.70)**	**(96,306.91)**	**(50,000.00)**	**(33,978.73)**	**(35,000.00)**	**-30%**	**(15,000.00)**	
030 .2401.2401 .	Interest Earnings	(120,644.90)	(95,803.32)	(50,000.00)	(33,636.11)	(35,000.00)	-30%	(15,000.00)	Interest on money in the bank.
Total		(121,111.70)	(96,306.91)	(50,000.00)	(33,978.73)	(35,000.00)	-30%	(15,000.00)	
D2805 Reimburse-Drainage Dists.		**(98,311.00)**	**(98,269.00)**	**(97,613.00)**	**0.00**	**(97,613.00)**	**0%**	**0.00**	
030 .2805.2805 .	Drain Dist. Reimbursement	(98,311.00)	(98,269.00)	(97,613.00)	0.00	(97,613.00)	0%	0.00	Reimbursement to the Highway Fund for expenses related to drainage costs
Total		(98,311.00)	(98,269.00)	(97,613.00)	0.00	(97,613.00)	0%	0.00	
D3501 Consolidated Highway Aid		**(282,938.98)**	**(924,142.26)**	**(241,090.00)**	**(587,430.93)**	**(768,488.45)**	**219%**	**527,398.45**	
030 .3501.3501 .	CHIPS Program	(282,938.98)	(924,142.26)	(241,090.00)	(587,430.93)	(768,488.45)	219%	527,398.45	CHIPS Program: All expenditures are reimbursed 100% by NYSDOT D5112 2157.
Total		(282,938.98)	(924,142.26)	(241,090.00)	(587,430.93)	(768,488.45)	219%	527,398.45	
D3591 State Aid- Capital Purposes		**0.00**	**0.00**	**0.00**	**0.00**	**(250,000.00)**		**250,000.00**	
030 .3591.3594 .	WQIP NYS Grant	0.00	0.00	0.00	0.00	(250,000.00)		250,000.00	WQIP grant.
Total		0.00	0.00	0.00	0.00	(250,000.00)		250,000.00	
D5110 General Repairs		**1,848,514.09**	**1,943,080.93**	**2,383,364.21**	**1,767,460.62**	**2,755,638.48**	**16%**	**372,274.27**	
030 .5110.1020 .	Labor	1,277,552.51	1,228,296.71	1,530,333.00	1,102,964.96	1,625,726.84	6%	95,393.84	3 Foreman at $35.91/hr, 1 Electrician at $64,415 x 1.03, 1 MEO at 20 yr rate $31.77, 1 MEO at 10 yr rate 29.04, 2 MEO at 5 yr rate 28.19, 13 MEO at $26.64, 1 Laborer w/ CDL at 5 yr rate $27.06, 6 Laborer w/ CDL at 22.51
030 .5110.1033 .	Overtime	18,948.29	22,523.28	16,000.00	6,026.07	16,000.00	0%	0.00	
030 .5110.1034 .	Summer Labor	71,913.52	81,431.86	94,680.00	67,300.20	90,360.00	-5%	(4,320.00)	6 at 14 weeks at $18.00/hour plus $35,000 for retired Highway Foreman/ CDL driving trainer.
030 .5110.1060 .	Taxable Fringe Benefits	20,003.66	19,505.35	23,000.00	9,531.85	26,000.00	13%	3,000.00	Meal allowances at $16.00 Health insurance buyouts at $3,000 Fitness memberships

2026 Town of Vestal Final Budget Highway Fund

Accounts 030 Highway Fund	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
030 .5110.4000 .	Contr. & Prof. Services	19,323.96	20,613.07	17,600.00	49,458.11	17,600.00	0%	0.00	Bond and Ban Costs Southern Tier DOT tests and audio tests.
030 .5110.4030 .	Education & Travel	753.50	118.48	3,000.00	3.00	3,000.00	0%	0.00	CDL Driver trainer online - Pro Driver U.
030 .5110.4060 .	Operating Exp. & Supplies	6,551.02	5,824.38	6,500.00	5,794.17	9,000.00	38%	2,500.00	Operating expenses, supplies, small tools , SPDES permit, removed $5,000 from line D5110.4319 to offset this $2500 increase.
030 .5110.4070 .	Insurance	51,818.00	58,775.25	62,788.00	33,279.51	66,743.64	6%	3,955.64	6.3% increase.
030 .5110.4110 .	Electric-Pump Station	2,832.29	3,451.21	3,673.00	2,059.10	3,673.00	0%	0.00	Valley Road storm pump station.
030 .5110.4111 .	Heat Exp.-Pump Station	319.18	476.33	615.00	430.14	600.00	-2%	(15.00)	Valley Road Storm Pump Station - Heat/gas
030 .5110.4180 .	Uniform & Cloth. Allow.	15,190.71	9,616.98	16,500.00	13,132.27	16,500.00	0%	0.00	Per union contract - tool allowance.
030 .5110.4181 .	Safety Items	985.02	72.36	2,500.00	1,996.95	2,500.00	0%	0.00	Vests, gloves, eye protection, hearing protection.
030 .5110.4190 .	Gas & Diesel Fuel	169,351.33	132,217.40	214,000.00	120,104.70	214,000.00	0%	0.00	
030 .5110.4201 .	Signs for Road Work	1,385.13	490.00	1,500.00	0.00	1,500.00	0%	0.00	Parts.
030 .5110.4202 .	Street Warn.& Parking Signs	0.00	0.00	1,000.00	0.00	1,000.00	0%	0.00	Storm warning signs.
030 .5110.4315 .	Gravel	18,979.05	8,512.98	21,000.00	18,003.67	21,000.00	0%	0.00	Gravel for pipe jobs & curbs.
030 .5110.4317 .	Blacktop & Rd. Patch Mat.	63,312.37	86,307.16	80,000.00	79,920.47	80,000.00	0%	0.00	Patching roads due to weather.
030 .5110.4318 .	Road Oils	43,797.33	213,379.29	200,000.00	192,693.65	200,000.00	0%	0.00	Road oils, stone, micro paving.
030 .5110.4319 .	Crushed Stone	39,375.14	29,618.91	40,000.00	22,487.92	35,000.00	-13%	(5,000.00)	#2 stone, fine stone & light stone.
030 .5110.4321 .	Street Line Painting	4,787.18	19,649.93	23,000.00	23,973.88	30,000.00	30%	7,000.00	Broome County centerline & shoulder painting. TOV Highway - crosswalks, stop bars, parking spaces.
030 .5110.4355 .	Equipment Rental	7,106.46	2,200.00	20,000.00	18,300.00	20,000.00	0%	0.00	Equipment rental & tree removal services.
030 .5110.4594 .	WQIP Expenses	0.00	0.00	0.00	0.00	275,435.00		275,435.00	WQIP grant expense.
Total		1,848,514.09	1,943,080.93	2,383,364.21	1,767,460.62	2,755,638.48	16%	372,274.27	
D5112 Improvements		**472,675.78**	**1,049,780.56**	**483,520.00**	**2,031,243.10**	**1,008,488.45**	**109%**	**524,968.45**	
030 .5112.2151 .	Paving	136,935.65	88,272.15	190,000.00	179,289.39	190,000.00	0%	0.00	Town of Vestal highway paving.
030 .5112.2153 .	Hwy Drg - Pipe etc and curbs	19,055.07	12,283.81	30,000.00	26,666.84	25,000.00	-17%	(5,000.00)	Drainage, pipes & catch basin repairs
030 .5112.2154 .	Curbs & Sidewalk Repairs	14,078.82	12,601.15	15,000.00	10,541.46	20,000.00	33%	5,000.00	Concrete Curbs & Sidewalk Repairs. Sidewalks reimbursed approximately 50%.
030 .5112.2156 .	Guide Rails	11,609.75	6,930.75	7,430.00	2,430.00	5,000.00	-33%	(2,430.00)	This is for replacement on old guide rails throughout the town.
030 .5112.2157 .	Cons. Hwy. Aid Allocation	282,938.98	924,142.26	241,090.00	1,810,306.73	768,488.45	219%	527,398.45	CHIPS Program: All expenditures are reimbursed 100% by NYSDOT D3501.
Total		472,675.78	1,049,780.56	483,520.00	2,031,243.10	1,008,488.45	109%	524,968.45	
D5120 Bridge Repairs & Maint.		**0.00**	**220.00**	**500.00**	**55.00**	**500.00**	**0%**	**0.00**	
030 .5120.4004 .	Maintenance of Bridges	0.00	220.00	500.00	55.00	500.00	0%	0.00	For minor repairs and signs.
Total		0.00	220.00	500.00	55.00	500.00	0%	0.00	
D5130 Machinery & Equipment		**599,505.45**	**580,430.58**	**618,489.00**	**466,572.12**	**627,280.56**	**1%**	**8,791.56**	
030 .5130.1020 .	Labor	289,216.03	287,939.98	313,489.00	283,141.90	322,780.56	3%	9,291.56	5 Mechanics. ($35.91, $31.77, $28.73, $28.73, $28.73) x 2088 hrs.
030 .5130.1033 .	Overtime - Mach.& Equip.	1,160.34	2,412.28	4,500.00	1,229.49	5,000.00	11%	500.00	
030 .5130.1060 .	Taxable Fringe Benefits	3,052.00	4,803.76	3,800.00	4,544.76	3,800.00	0%	0.00	2 - Health insurance buyouts. $16.00 Meal allowances
030 .5130.2200 .	Purchase of Machinery etc	27,097.69	628.10	2,500.00	2,496.25	2,500.00	0%	0.00	Hand tools.
030 .5130.2201 .	Federal Surplus Equipment	1,960.58	4,359.60	5,000.00	3,269.86	5,000.00	0%	0.00	Equipment.
030 .5130.4013 .	Pur.Oil Anti-Freeze etc.	17,732.69	21,936.73	25,000.00	13,136.34	25,000.00	0%	0.00	
030 .5130.4061 .	Other-Fees	0.00	640.14	4,000.00	0.00	3,000.00	-25%	(1,000.00)	Lift inspection, pickup truck engine light diagnostics, NYS inspection stickers.
030 .5130.4140 .	Legal Notices	178.52	0.00	200.00	0.00	200.00	0%	0.00	Required advertisements.
030 .5130.4230 .	Repair Of Machinery etc.	215,954.62	210,038.95	210,000.00	128,306.06	210,000.00	0%	0.00	
030 .5130.4231 .	Tire Supp. & Maintenance	43,152.98	47,671.04	50,000.00	30,447.46	50,000.00	0%	0.00	Tires and tire maintenance.
Total		599,505.45	580,430.58	618,489.00	466,572.12	627,280.56	1%	8,791.56	
D5140 Weeds & Brush		**2,483.96**	**1,417.45**	**3,000.00**	**1,030.68**	**3,000.00**	**0%**	**0.00**	
030 .5140.4005 .	Cutting Weeds & Brush	2,483.96	1,417.45	3,000.00	1,030.68	3,000.00	0%	0.00	Trimmer line, 2 cycle oil, blades, chainsaw chain, chainsaws.

2026 Town of Vestal Final Budget Highway Fund

Accounts 030 Highway Fund	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
Total		2,483.96	1,417.45	3,000.00	1,030.68	3,000.00	0%	0.00	
D5142 Snow & Ice Control		**497,710.73**	**572,670.96**	**655,250.00**	**416,534.66**	**660,250.00**	**1%**	**5,000.00**	
030 .5142.1033 .	Overtime - Snow & Ice Control	78,244.16	134,386.60	110,000.00	101,252.19	120,000.00	9%	10,000.00	Weather dependent.
030 .5142.4006 .	Control Ice & Snow	393,472.40	356,093.35	510,000.00	286,837.47	510,000.00	0%	0.00	Salting of roads.
030 .5142.4210 .	Communications Expense	0.00	0.00	5,250.00	0.00	5,250.00	0%	0.00	Cost of new radios and batteries.
030 .5142.4211 .	Snow Plow Blades & Chains	23,272.36	18,763.47	30,000.00	28,445.00	25,000.00	-17%	(5,000.00)	For truck plow and wing blades and tire studs.
Total		497,710.73	572,670.96	655,250.00	416,534.66	660,250.00	1%	5,000.00	
D9010 NYS Employees Retirement		**183,671.72**	**218,075.28**	**259,181.00**	**0.00**	**280,000.00**	**8%**	**20,819.00**	
030 .9010.8401 .	NYS Retirement	183,671.72	218,075.28	259,181.00	0.00	280,000.00	8%	20,819.00	NYS retirement for employees.
Total		183,671.72	218,075.28	259,181.00	0.00	280,000.00	8%	20,819.00	
D9030 Social Security Exp.		**128,311.11**	**129,146.88**	**155,000.00**	**114,698.68**	**168,519.35**	**9%**	**13,519.35**	
030 .9030.8403 .	FICA	128,311.11	129,146.88	155,000.00	114,698.68	168,519.35	9%	13,519.35	6.2% Social Security tax. 1.45% Medicare tax. Based on projected salaries and wages
Total		128,311.11	129,146.88	155,000.00	114,698.68	168,519.35	9%	13,519.35	
D9040 Workmens Compensation		**105,360.00**	**102,553.00**	**97,606.00**	**27,922.58**	**103,950.39**	**7%**	**6,344.39**	
030 .9040.8404 .	Workmen's Compensation	105,360.00	102,553.00	97,606.00	27,922.58	103,950.39	7%	6,344.39	Payments 6.5% increase.
Total		105,360.00	102,553.00	97,606.00	27,922.58	103,950.39	7%	6,344.39	
D9045 Term Life Insurance		**3,083.39**	**2,833.67**	**2,400.00**	**2,371.12**	**2,448.00**	**2%**	**48.00**	
030 .9045.8405 .	Life Ins.-Term	3,083.39	2,833.67	2,400.00	2,371.12	2,448.00	2%	48.00	Payments - Term life insurance,
Total		3,083.39	2,833.67	2,400.00	2,371.12	2,448.00	2%	48.00	
D9050 NYS Unemp. Ins.		**0.00**	**0.00**	**1,000.00**	**0.00**	**1,020.00**	**2%**	**20.00**	
030 .9050.8407 .	NYS Uemployment Ins.	0.00	0.00	1,000.00	0.00	1,020.00	2%	20.00	Payments - NYS unemployment insurance.
Total		0.00	0.00	1,000.00	0.00	1,020.00	2%	20.00	
D9055 Disability Ins.		**6,524.69**	**6,291.08**	**7,000.00**	**3,993.21**	**7,140.00**	**2%**	**140.00**	
030 .9055.8408 .	Disability Insurance	6,524.69	6,291.08	7,000.00	3,993.21	7,140.00	2%	140.00	Payment - Disability insurance.
Total		6,524.69	6,291.08	7,000.00	3,993.21	7,140.00	2%	140.00	
D9089 Other Employee Benefits		**291.00**	**(17,141.65)**	**300.00**	**0.00**	**300.00**	**0%**	**0.00**	
030 .9089.8000 .	Flex Admin.	291.00	291.00	300.00	0.00	300.00	0%	0.00	Administrative fee for the employee flexible spending plan.
Total		291.00	(17,141.65)	300.00	0.00	300.00	0%	0.00	
D9710 Princ. & Int. on Bonds		**406,847.02**	**430,877.97**	**345,638.00**	**346,019.99**	**390,754.24**	**13%**	**45,116.24**	
030 .9710.6451 .	Principal on Bonds	391,557.00	389,953.00	315,398.00	315,398.00	349,162.00	11%	33,764.00	Payments on money borrowed.
030 .9710.7451 .	Interest on Bonds	15,290.02	40,924.97	26,308.00	30,621.99	41,592.24	58%	15,284.24	Payment on the interest for money borrowed.
030 .9710.7451R .	Bond Interest Pd from Reserve	0.00	0.00	3,932.00	0.00	0.00	-100%	(3,932.00)	
Total		406,847.02	430,877.97	345,638.00	346,019.99	390,754.24	13%	45,116.24	
D9730 BAN Prin. & Int.		**667,965.58**	**457,367.82**	**561,453.00**	**561,452.79**	**956,190.33**	**70%**	**394,737.33**	
030 .9730.6452 .	Principal On BANS	532,727.00	318,144.00	352,144.00	352,144.00	437,577.00	24%	85,433.00	Payment on money borrowed.
030 .9730.7452 .	Interest on BANS	101,292.58	104,488.00	191,347.00	186,395.94	389,883.30	104%	198,536.30	Payment on interest owed for money borrowed.

2026 Town of Vestal Final Budget Highway Fund

Accounts 030 Highway Fund	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
030 .9730.7452R .	Reserve Interest	33,946.00	34,735.82	17,962.00	22,912.85	128,730.03	617%	110,768.03	Payment for premiums paid.
Total		667,965.58	457,367.82	561,453.00	561,452.79	956,190.33	70%	394,737.33	
D9901 Transfers to Other Funds		**773,774.40**	**711,608.54**	**779,129.00**	**651,351.45**	**821,211.58**	**5%**	**42,082.58**	
030 .9001.9002 .	Transfer to Health Ins Fund	773,774.40	711,608.54	779,129.00	651,351.45	821,211.58	5%	42,082.58	Health insurance - Reimbursement to Town for self-insurance medical coverage.
Total		773,774.40	711,608.54	779,129.00	651,351.45	821,211.58	5%	42,082.58	
Grand Total		**(518,104.23)**	**(481,125.96)**	**159,415.23**	**1,016,388.34**	**0.00**			

2026 Town of Vestal Final Budget 100 Spec. Dist.-Cons.Water#1 Fund

Accounts 100 Spec. Dist.-Cons.Water#1	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
100 Spec. Dist.-Cons.Water#1		**810,858.36**	**314,518.37**	**255,365.62**	**(384,105.64)**	**0.00**			
W1002 Town Of Binghamton-Maint.		**(2,067.61)**	**(2,031.79)**	**(2,050.00)**	**(2,255.17)**	**(2,050.00)**	**0%**	**0.00**	
100 .1002.1002 .	Tn of Bing. Bond Charges	(2,067.61)	(2,031.79)	(2,050.00)	(2,255.17)	(2,050.00)	0%	0.00	Town of Binghamton Water Maintenance.
Total		(2,067.61)	(2,031.79)	(2,050.00)	(2,255.17)	(2,050.00)	0%	0.00	
W1004 Bond Assessments		**(326,662.32)**	**(326,850.33)**	**(326,850.00)**	**(326,850.00)**	**(326,850.00)**	**0%**	**0.00**	
100 .1004.1004 .	Bond Assessments	(326,662.32)	(326,850.33)	(326,850.00)	(326,850.00)	(326,850.00)	0%	0.00	Tax Levy-Water #1 Bonds 2% increase.
Total		(326,662.32)	(326,850.33)	(326,850.00)	(326,850.00)	(326,850.00)	0%	0.00	
W1011 Approp. Fund Balance		**0.00**	**0.00**	**(177,827.00)**	**0.00**	**(69,480.51)**	**-61%**	**(108,346.49)**	
100 .1011.1011 .	Approp. Fund Balance	0.00	0.00	(177,827.00)	0.00	(69,480.51)	-61%	(108,346.49)	Use of Fund Balance.
Total		0.00	0.00	(177,827.00)	0.00	(69,480.51)	-61%	(108,346.49)	
W1012 Approp. Reserve Balance		**0.00**	**0.00**	**(21,802.00)**	**0.00**	**(31,976.26)**	**47%**	**10,174.26**	
100 .1012.1012CR.	Approp. Capital Res. Balance	0.00	0.00	0.00	0.00	0.00		0.00	
100 .1012.1012R .	Approp. Fund Balance, Reserve	0.00	0.00	(21,802.00)	0.00	(31,976.26)	47%	10,174.26	Use of reserved Fund Balance.
Total		0.00	0.00	(21,802.00)	0.00	(31,976.26)	47%	10,174.26	
W1964 Refund-Real Property Tax		**1,343.77**	**0.00**	**500.00**	**0.00**	**500.00**	**0%**	**0.00**	
100 .1964.4072 .	Pr. Yr. by Court Order	1,343.77	0.00	500.00	0.00	500.00	0%	0.00	Court ordered refunds.
Total		1,343.77	0.00	500.00	0.00	500.00	0%	0.00	
W2140 Water Rents		**(1,661,370.71)**	**(1,881,119.34)**	**(2,286,903.00)**	**(2,278,571.79)**	**(2,555,657.00)**	**12%**	**268,754.00**	
100 .2140.2140 .	Water Rents & Fees	(1,661,370.71)	(1,881,119.34)	(2,286,903.00)	(2,278,571.79)	(2,555,657.00)	12%	268,754.00	Charges to residents/businesses for use.
Total		(1,661,370.71)	(1,881,119.34)	(2,286,903.00)	(2,278,571.79)	(2,555,657.00)	12%	268,754.00	
W2141 Water-Fire Codes Revenue		**(337,648.96)**	**(337,847.15)**	**(337,000.00)**	**(337,862.26)**	**(337,000.00)**	**0%**	**0.00**	
100 .2141.2141 .	Water - Fire Code Rev.	(337,648.96)	(337,847.15)	(337,000.00)	(337,862.26)	(337,000.00)	0%	0.00	Charges to Fire District for use.
Total		(337,648.96)	(337,847.15)	(337,000.00)	(337,862.26)	(337,000.00)	0%	0.00	
W2142 water-waste water rents		**(32,254.50)**	**(25,119.78)**	**(100,000.00)**	**(20,036.52)**	**(100,000.00)**	**0%**	**0.00**	
100 .2142.2142 .	Wastewater treatment plant	(32,254.50)	(25,119.78)	(100,000.00)	(20,036.52)	(100,000.00)	0%	0.00	Wastewater treatment plant.
Total		(32,254.50)	(25,119.78)	(100,000.00)	(20,036.52)	(100,000.00)	0%	0.00	
W2143 SUNY Water Revenue		**(493,145.79)**	**(466,229.08)**	**(475,000.00)**	**(585,702.66)**	**(551,233.50)**	**16%**	**76,233.50**	
100 .2143.2143 .	SUNY - Water Revenue	(493,145.79)	(466,229.08)	(475,000.00)	(585,702.66)	(551,233.50)	16%	76,233.50	Charges to SUNY for use.
Total		(493,145.79)	(466,229.08)	(475,000.00)	(585,702.66)	(551,233.50)	16%	76,233.50	
W2144 Meters & Services		**(43,164.07)**	**(95,854.74)**	**(35,000.00)**	**(76,890.63)**	**(35,000.00)**	**0%**	**0.00**	
100 .2144.2144 .	Water Misc.Services Revenue	(43,164.07)	(95,854.74)	(35,000.00)	(76,890.63)	(35,000.00)	0%	0.00	Fees collected for other misc services for residents and businesses.
Total		(43,164.07)	(95,854.74)	(35,000.00)	(76,890.63)	(35,000.00)	0%	0.00	
W2148 Int. & Pen. Water Rents		**(23,922.66)**	**(25,605.43)**	**(28,000.00)**	**(23,908.99)**	**(28,000.00)**	**0%**	**0.00**	
100 .2148.2148 .	Int.& Pen. Water Rents	(23,922.66)	(25,605.43)	(28,000.00)	(23,908.99)	(28,000.00)	0%	0.00	Late fees.
Total		(23,922.66)	(25,605.43)	(28,000.00)	(23,908.99)	(28,000.00)	0%	0.00	
W2401 Interest Earned		**(112,380.90)**	**(118,109.13)**	**(25,000.00)**	**(40,151.89)**	**(20,000.00)**	**-20%**	**(5,000.00)**	
100 .2401.2401 .	Interest Earnings.	(63,697.29)	(79,779.17)	(25,000.00)	(27,516.38)	(20,000.00)	-20%	(5,000.00)	Interest on money in bank accounts.
Total		(112,380.90)	(118,109.13)	(25,000.00)	(40,151.89)	(20,000.00)	-20%	(5,000.00)	
W2806 Consol. Sewer #1 Labor		**(168,296.00)**	**(186,329.00)**	**(193,572.00)**	**0.00**	**(193,572.00)**	**0%**	**0.00**	
100 .2806.2806 .	Cons. Sewer #1 Labor	(168,296.00)	(186,329.00)	(193,572.00)	0.00	(193,572.00)	0%	0.00	Reimbursement from the Sewer budget for use of personnel.
Total		(168,296.00)	(186,329.00)	(193,572.00)	0.00	(193,572.00)	0%	0.00	
W2807 Consol. Sewer #1 Services		**(152,342.00)**	**(170,019.00)**	**(191,478.00)**	**0.00**	**(191,478.00)**	**0%**	**0.00**	
100 .2807.2807 .	Cons. Sewer #1 Services	(152,342.00)	(170,019.00)	(191,478.00)	0.00	(191,478.00)	0%	0.00	Reimbursement from Sewer for use of Water personnel.
Total		(152,342.00)	(170,019.00)	(191,478.00)	0.00	(191,478.00)	0%	0.00	
W2808 C.Sew#1 Off.&Equip Rent		**(18,400.00)**	**(18,460.00)**	**(18,460.00)**	**0.00**	**(18,460.00)**	**0%**	**0.00**	
100 .2808.2808 .	C.S.#1 Off. & Equip. Rent	(18,400.00)	(18,460.00)	(18,460.00)	0.00	(18,460.00)	0%	0.00	Reimbursement from Sewer for the water truck.
Total		(18,400.00)	(18,460.00)	(18,460.00)	0.00	(18,460.00)	0%	0.00	
W8310 Administration		**916,359.50**	**953,714.44**	**1,237,697.10**	**706,694.07**	**1,134,271.84**	**-8%**	**(103,425.26)**	
100 .8310.1010 .	Salaries-Administrative	241,182.46	313,192.38	327,920.00	280,951.02	341,311.60	4%	13,391.60	Water/Sewer Superintendent at 105,715 Deputy Water/Sewer Superintendent at 89,324 Principal Account Clerk at 73,936 Senior Account Clerk at 64,915
100 .8310.1033 .	Overtime	5,780.18	872.06	2,000.00	1,075.87	2,000.00	0%	0.00	Emergency response for union and non-salaried personnel.
100 .8310.1060 .	Taxable Fringe Benefits	700.00	520.65	400.00	0.00	400.00	0%	0.00	Fitness Program (gym membership).
100 .8310.2210 .	Office Furniture/Equipment	0.00	0.00	1,000.00	0.00	1,000.00	0%	0.00	

2026 Town of Vestal Final Budget 100 Spec. Dist.-Cons.Water#1 Fund

Accounts 100 Spec. Dist.-Cons.Water#1	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
100 .8310.2220 .	Computer Hardware	0.00	220.91	2,500.00	845.53	2,500.00	0%	0.00	Cellphones
100 .8310.2230 .	Vehicle	0.00	117,576.43	143,037.10	124,060.18	135,000.00	-6%	(8,037.10)	Replace W-8,W-16, Purchase skid steer and equipment trailers.
100 .8310.2240 .	Bldg. & Grd. Equipment	197,908.88	0.00	50,000.00	5,661.96	50,000.00	0%	0.00	Light fixtures and hardware.
100 .8310.3000 .	Landscaping	0.00	0.00	1,000.00	0.00	1,000.00	0%	0.00	
100 .8310.4000 .	Contr. & Prof. Services	43,457.61	70,992.48	169,200.00	80,632.37	60,000.00	-65%	(109,200.00)	Financial services for borrowing, engineering/specialty services for projects and system assessment/maintenance.
100 .8310.4010 .	Office Exp. & Supplies	4,070.42	6,591.74	5,600.00	3,721.16	5,600.00	0%	0.00	Regular office supplies - envelopes, copy paper, postcards (for utility bills), Post-Its, file boxes, etc.
100 .8310.4020 .	Postage & Freight	4,743.66	5,709.80	7,000.00	6,279.18	7,500.00	7%	500.00	Used to send lab samples, bills, etc.
100 .8310.4030 .	Education & Travel	3,856.50	2,573.99	7,500.00	5,678.50	7,500.00	0%	0.00	Training and CDL licensing.
100 .8310.4040 .	Vehicle Maintenance	16,887.92	32,139.93	20,000.00	17,556.99	20,000.00	0%	0.00	Regular maintenance and repairs.
100 .8310.4050 .	Telephone Expense	655.81	731.37	1,200.00	558.54	1,200.00	0%	0.00	
100 .8310.4051 .	Cellular Telephone Expense	1,342.48	1,694.32	1,700.00	1,529.38	2,300.00	35%	600.00	
100 .8310.4052 .	SCADA Telephone Lines	49,814.06	29,203.69	42,500.00	24,457.33	30,000.00	-29%	(12,500.00)	Well monitoring system.
100 .8310.4060 .	Operating Exp. & Supplies	10,578.73	7,721.67	7,500.00	3,441.82	7,500.00	0%	0.00	Security answering service, billing software.
100 .8310.4061 .	Permits & Fees	1,090.00	975.00	18,000.00	1,340.00	20,000.00	11%	2,000.00	Regulatory agency fees - DEC, Susquehanna River Basin Commission.
100 .8310.4070 .	Insurance	85,072.01	108,262.92	114,607.00	63,124.01	121,827.24	6%	7,220.24	Flood and general insurance for the buildings/grounds.
100 .8310.4080 .	Bldg. & Grounds Maint.	9,209.87	4,638.16	10,000.00	9,234.81	12,000.00	20%	2,000.00	Garbage service, heater, etc. unit repair.
100 .8310.4140 .	Legal Notices & Advert.	179.08	0.00	400.00	0.00	1,000.00	150%	600.00	Advertisements for legally required notices (public hearing notices, etc.).
100 .8310.4180 .	Clothing Allowance	4,596.78	2,771.70	4,800.00	3,531.70	4,800.00	0%	0.00	Contractual - work boots, etc.
100 .8310.4190 .	Gas and Diesel Fuel	35,915.75	36,143.94	50,000.00	30,343.49	50,000.00	0%	0.00	
100 .8310.4308 .	Printer Contract w/Supplies	444.28	1,051.13	1,000.00	989.21	1,000.00	0%	0.00	Printer lease - ink, toner, etc.
100 .8310.4440 .	Machine Maint. & Leases	4,005.09	952.45	4,100.00	3,929.05	4,100.00	0%	0.00	Meter maintenance.
100 .8310.4441 .	Software Maintenance	13,339.90	11,964.52	35,000.00	37,751.97	35,000.00	0%	0.00	Software for meters, well/sewer monitoring system and alert system.
100 .8310.4490 .	Books Periodicals Dues & Sub.	0.00	0.00	100.00	0.00	100.00	0%	0.00	Not normally utilized.
100 .8310.4500 .	Tn.Gen.Personnel Services	170,608.00	196,876.00	209,633.00	0.00	209,633.00	0%	0.00	Reimbursement to the Town for use of Town office personnel/services.
Total		916,359.50	953,714.44	1,237,697.10	706,694.07	1,134,271.84	-8%	(103,425.26)	
W8320 Source Sup.,Pow.,&Pump.		**312,777.06**	**323,518.68**	**337,450.00**	**277,089.32**	**368,075.40**	**9%**	**30,625.40**	
100 .8320.4110 .	Electric Expense	270,867.40	303,149.90	304,950.00	262,353.50	329,955.90	8%	25,005.90	NYSEG electric - 8.2% increase.
100 .8320.4111 .	Heat Expense	27,645.66	20,368.78	29,500.00	14,735.82	30,119.50	2%	619.50	NYSEG gas - 2.1% increase.
100 .8320.4440 .	Machine Maintenance	14,264.00	0.00	3,000.00	0.00	3,000.00	0%	0.00	Unexpected machinery repair/replacement.
100 .8320.4560 .	Payment-Binghamton Water	0.00	0.00	0.00	0.00	5,000.00		5,000.00	
Total		312,777.06	323,518.68	337,450.00	277,089.32	368,075.40	9%	30,625.40	
W8330 Purification		**402,297.25**	**237,695.96**	**293,075.00**	**208,863.27**	**302,000.00**	**3%**	**8,925.00**	
100 .8330.2100 .	Operational Equip	0.00	0.00	30,000.00	12,307.50	30,000.00	0%	0.00	Fund utilized for small equipment, when needed.
100 .8330.3009 .	Well Improvements	239,796.04	23,329.88	50,000.00	31,172.77	60,000.00	20%	10,000.00	Parts.
100 .8330.4000 .	Contr. & Prof. Services	34,966.30	40,152.99	60,000.00	26,912.70	60,000.00	0%	0.00	Laboratory testing of samples.
100 .8330.4009 .	Well Maintenance	6,248.96	26,846.29	51,075.00	42,857.58	50,000.00	-2%	(1,075.00)	Training and equipment preventive maintenance.
100 .8330.4303 .	Chlorine & Chemicals	108,560.38	127,967.50	85,000.00	80,653.00	85,000.00	0%	0.00	For water treatment.
100 .8330.4313 .	Fluoridation-Oper. Exp.	12,725.57	19,399.30	17,000.00	14,959.72	17,000.00	0%	0.00	Chemicals and supplies for water treatment.
Total		402,297.25	237,695.96	293,075.00	208,863.27	302,000.00	3%	8,925.00	
W8340 Trans. & Distrib.		**1,288,121.31**	**859,310.15**	**1,298,149.52**	**824,091.48**	**1,300,828.96**	**0%**	**2,679.44**	
100 .8340.1020 .	Labor	675,912.54	626,243.39	691,073.00	576,642.84	828,328.96	20%	137,255.96	2 - Equipment Mechanics at 66,335 1 - Foreman at 74,980
100 .8340.1033 .	Overtime	81,312.71	87,511.29	85,000.00	82,252.63	85,000.00	0%	0.00	Contractual - emergency response and off hours monitoring of systems, including physical checks.
100 .8340.1034 .	Summer Labor	0.00	0.00	21,340.00	4,369.50	21,000.00	-2%	(340.00)	Seasonal help.
100 .8340.1060 .	Taxable Fringe Benefits	4,814.00	3,544.00	2,000.00	1,455.52	2,000.00	0%	0.00	Health and Fitness Program (gym membership) & health insurance buy out.
100 .8340.2100 .	Operational Equip & Cap Outlay	0.00	3,003.77	30,000.00	47,345.54	45,000.00	50%	15,000.00	Monitoring system to detect water main breaks.
100 .8340.3000 .	Main Replacement	45,676.00	0.00	100,000.00	0.00	100,000.00	0%	0.00	
100 .8340.3002 .	Misc. Imp.Water Sys.Security	0.00	0.00	30,000.00	399.90	40,000.00	33%	10,000.00	Security monitoring system (cameras on sensitive locations).
100 .8340.4060 .	Operating Exp. & Supplies	40,428.99	34,762.30	45,000.00	24,635.46	45,000.00	0%	0.00	Miscellaneous parts and supplies - mostly hardware.
100 .8340.4130 .	Bldg. & Equip. Repairs	17,477.97	12,442.10	22,500.00	15,941.36	22,500.00	0%	0.00	Parts and supplies for building and vehicle maintenance.
100 .8340.4304 .	Meters & Services	322,121.32	34,725.57	100,000.00	1,240.92	30,000.00	-70%	(70,000.00)	Purchase of meters and meter parts.
100 .8340.4312 .	Water Maint. Materials	100,377.78	57,077.73	87,053.52	69,807.81	80,000.00	-8%	(7,053.52)	Purchase of necessary parts.
100 .8340.4355 .	Equip. Rental(Emergency)	0.00	0.00	2,000.00	0.00	2,000.00	0%	0.00	Fund for equipment for unexpected emergencies.

2026 Town of Vestal Final Budget 100 Spec. Dist.-Cons.Water#1 Fund

Accounts 100 Spec. Dist.-Cons.Water#1	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
Total		1,288,121.31	859,310.15	1,298,149.52	824,091.48	1,300,828.96	0%	2,679.44	
W9010 NYS Employees Retirement		**103,777.80**	**94,832.26**	**164,065.00**	**0.00**	**164,611.96**	**0%**	**546.96**	
100 .9010.8401 .	NYS Retirement	103,777.80	94,832.26	164,065.00	0.00	164,611.96	0%	546.96	Employee pension system payment - NYS Retirement System.
Total		103,777.80	94,832.26	164,065.00	0.00	164,611.96	0%	546.96	
W9030 Social Security Exp.		**74,159.25**	**80,837.89**	**92,000.00**	**68,168.01**	**101,595.11**	**10%**	**9,595.11**	
100 .9030.8403 .	FICA	74,159.25	80,837.89	92,000.00	68,168.01	101,595.11	10%	9,595.11	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		74,159.25	80,837.89	92,000.00	68,168.01	101,595.11	10%	9,595.11	
W9040 Workmen's Compensation		**31,092.00**	**30,307.00**	**28,837.00**	**22,063.20**	**30,711.41**	**7%**	**1,874.41**	
100 .9040.8404 .	Workmen's Comp. Expense	31,092.00	30,307.00	28,837.00	22,063.20	30,711.41	7%	1,874.41	Insurance for Workers Compensation claims.
Total		31,092.00	30,307.00	28,837.00	22,063.20	30,711.41	7%	1,874.41	
W9045 Term Life Insurance		**1,609.24**	**1,495.56**	**1,300.00**	**1,804.51**	**1,300.00**	**0%**	**0.00**	
100 .9045.8405 .	Term Life Insurance	1,609.24	1,495.56	1,300.00	1,804.51	1,300.00	0%	0.00	
Total		1,609.24	1,495.56	1,300.00	1,804.51	1,300.00	0%	0.00	
W9050 NYS Unemp. Ins.		**0.00**	**0.00**	**2,000.00**	**0.00**	**2,000.00**	**0%**	**0.00**	
100 .9050.8407 .	NYS Unemployment Ins.	0.00	0.00	2,000.00	0.00	2,000.00	0%	0.00	
Total		0.00	0.00	2,000.00	0.00	2,000.00	0%	0.00	
W9055 Disability Ins.		**3,868.37**	**3,873.62**	**5,000.00**	**2,799.28**	**5,000.00**	**0%**	**0.00**	
100 .9055.8408 .	Disability Insurance	3,868.37	3,873.62	5,000.00	2,799.28	5,000.00	0%	0.00	
Total		3,868.37	3,873.62	5,000.00	2,799.28	5,000.00	0%	0.00	
W9089 Other Employee Benefits		**58.20**	**77,042.66**	**100.00**	**0.00**	**100.00**	**0%**	**0.00**	
100 .9089.8000 .	Flex Admin.	58.20	58.20	100.00	0.00	100.00	0%	0.00	Administration fee for employee Flexible Spending plan.
Total		58.20	77,042.66	100.00	0.00	100.00	0%	0.00	
W9710 Bond Princ.& Interest		**125,064.85**	**122,674.92**	**120,589.00**	**128,237.31**	**112,751.21**	**-6%**	**(7,837.79)**	
100 .9710.6451 .	Principal On Bonds	116,164.00	116,170.00	116,630.00	125,602.00	111,428.00	-4%	(5,202.00)	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	8,900.85	6,504.92	3,959.00	2,635.31	1,323.21	-67%	(2,635.79)	Payment on interest on money borrowed.
Total		125,064.85	122,674.92	120,589.00	128,237.31	112,751.21	-6%	(7,837.79)	
W9730 BAN Debt Service		**394,901.45**	**425,417.63**	**442,221.00**	**442,220.20**	**475,343.08**	**7%**	**33,122.08**	
100 .9730.6452 .	Principal on BANS	262,602.00	262,602.00	262,602.00	262,602.00	293,535.00	12%	30,933.00	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	98,314.45	122,193.00	157,817.00	155,345.83	149,831.82	-5%	(7,985.18)	Payment on interest on money borrowed.
100 .9730.7452R .	Reserve Interest	33,985.00	40,622.63	21,802.00	24,272.37	31,976.26	47%	10,174.26	Payment for premiums on BANS.
Total		394,901.45	425,417.63	442,221.00	442,220.20	475,343.08	7%	33,122.08	
W9901 Transfers to Other Funds		**361,468.12**	**400,957.54**	**451,324.00**	**369,762.33**	**461,668.30**	**2%**	**10,344.30**	
100 .9001.9002 .	Transfer to Health Ins Fund	361,468.12	400,957.54	451,324.00	369,762.33	461,668.30	2%	10,344.30	Health coverage - payment to Town for medical self-insurance.
Total		361,468.12	400,957.54	451,324.00	369,762.33	461,668.30	2%	10,344.30	
Grand Total		**810,858.36**	**314,518.37**	**255,365.62**	**(384,105.64)**	**0.00**			

2026 Town of Vestal Final Budget 110 Spec.Dist.-Cons.Sewer#1 Fund

Accounts 110 Spec.Dist.-Cons.Sewer#1	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
110 Spec.Dist.-Cons.Sewer#1		**(828,076.25)**	**(1,368,075.61)**	**214,334.29**	**(1,743,389.80)**	**0.00**			
S1002 Town of Bing.-Service		**(3,534.22)**	**(3,537.17)**	**(3,555.00)**	**(4,138.16)**	**(3,555.00)**	**0%**	**0.00**	
110 .1002.1002 .	Tn of Bing. Maint & Bond	(3,534.22)	(3,537.17)	(3,555.00)	(4,138.16)	(3,555.00)	0%	0.00	Sewer Maintenance for Town of Binghamton.
Total		(3,534.22)	(3,537.17)	(3,555.00)	(4,138.16)	(3,555.00)	0%	0.00	
S1003 Maintenance Assessment		**(455,410.88)**	**(455,542.13)**	**(455,550.00)**	**(455,550.00)**	**(455,550.00)**	**0%**	**0.00**	
110 .1003.1003 .	Maintenance Assessment	(455,410.88)	(455,542.13)	(455,550.00)	(455,550.00)	(455,550.00)	0%	0.00	Tax levy.
Total		(455,410.88)	(455,542.13)	(455,550.00)	(455,550.00)	(455,550.00)	0%	0.00	
S1004 Bond Assessments		**(55,023.00)**	**(54,891.26)**	**(42,873.00)**	**(42,472.48)**	**(42,873.00)**	**0%**	**0.00**	
110 .1004.1004 .	Bond Assessments	(55,023.00)	(54,891.26)	(42,873.00)	(42,472.48)	(42,873.00)	0%	0.00	Tax levy.
Total		(55,023.00)	(54,891.26)	(42,873.00)	(42,472.48)	(42,873.00)	0%	0.00	
S1964 Refund-Real Property Tax		**1,020.78**	**0.00**	**400.00**	**0.00**	**400.00**	**0%**	**0.00**	
110 .1964.4072 .	Pr. Yr. by Court Order	1,020.78	0.00	400.00	0.00	400.00	0%	0.00	Reimbursements mandated by a court.
Total		1,020.78	0.00	400.00	0.00	400.00	0%	0.00	
S2120 Sewer Rents		**(4,532,002.73)**	**(4,572,304.99)**	**(4,975,540.00)**	**(5,290,452.51)**	**(5,113,274.95)**	**3%**	**137,734.95**	
110 .2120.2120 .	Sewer Rents	(4,357,574.61)	(4,397,218.67)	(4,800,940.00)	(4,707,910.59)	(4,938,674.95)	3%	137,734.95	Revenue from residents and businesses for sewer use.
110 .2120.2120CR.	Sewer Capital Reserves	(174,428.12)	(175,086.32)	(174,600.00)	(582,541.92)	(174,600.00)	0%	0.00	
Total		(4,532,002.73)	(4,572,304.99)	(4,975,540.00)	(5,290,452.51)	(5,113,274.95)	3%	137,734.95	
S2128 Int. & Pen. Sewer Rents		**(58,696.63)**	**(65,992.68)**	**(58,000.00)**	**(53,602.54)**	**(65,612.27)**	**13%**	**7,612.27**	
110 .2128.2128 .	Int. & Pen. Sewer Rents	(58,696.63)	(65,992.68)	(58,000.00)	(53,602.54)	(65,612.27)	13%	7,612.27	Late fees for sewer bills.
Total		(58,696.63)	(65,992.68)	(58,000.00)	(53,602.54)	(65,612.27)	13%	7,612.27	
S2145 Meters & Services		**(35,511.34)**	**(41,505.76)**	**(26,000.00)**	**(38,913.41)**	**(26,000.00)**	**0%**	**0.00**	
110 .2145.2145 .	Sewer Misc.Services Revenue	(35,511.34)	(41,505.76)	(26,000.00)	(38,913.41)	(26,000.00)	0%	0.00	Revenue - Charges to residents/businesses for other services.
Total		(35,511.34)	(41,505.76)	(26,000.00)	(38,913.41)	(26,000.00)	0%	0.00	
S2401 Interest Earned		**(143,234.85)**	**(195,629.34)**	**(15,000.00)**	**(134,063.51)**	**(15,000.00)**	**0%**	**0.00**	
110 .2401.2401 .	Interest Earnings	(67,086.04)	(89,009.35)	(15,000.00)	(58,569.96)	(15,000.00)	0%	0.00	Interest earned on funds in the bank.
Total		(143,234.85)	(195,629.34)	(15,000.00)	(134,063.51)	(15,000.00)	0%	0.00	
S8110 Administration		**289,435.98**	**303,166.95**	**371,796.00**	**50,014.99**	**376,270.15**	**1%**	**4,474.15**	
110 .8110.2220 .	Computer Hardware	0.00	0.00	2,000.00	2,000.00	2,000.00	0%	0.00	Computer hardware - Core processor.
110 .8110.4000 .	Professional Services	14,451.37	4,137.01	35,000.00	2,670.08	35,000.00	0%	0.00	System monitoring software, fiscal advisors (Ban/Bond handling), printing.
110 .8110.4020 .	Postage & Freight(C.W#1)	4,897.74	5,160.00	6,200.00	5,925.00	6,000.00	-3%	(200.00)	Postage for mailing bills.
110 .8110.4030 .	Education & Travel	0.00	665.00	1,000.00	105.00	1,000.00	0%	0.00	License renewals.
110 .8110.4060 .	Operating Exp. & Supplies	12,226.70	3,725.58	3,600.00	795.21	3,600.00	0%	0.00	Spectrum services.
110 .8110.4070 .	Insurance	51,077.56	55,529.20	71,910.00	30,143.58	76,584.15	6%	4,674.15	General liability insurance.
110 .8110.4140 .	Legal Notices & Advert.	130.56	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	0.00	1,200.00	0%	0.00	Sewer reimbursement to Water for the office.
110 .8110.4355 .	Equip. Rent-Cons.W.D.#1	4,600.00	4,660.00	4,500.00	0.00	4,500.00	0%	0.00	Sewer reimbursement to Water for use of equipment.
110 .8110.4441 .	Software Maintenance	5,858.05	8,852.16	2,000.00	8,376.12	2,000.00	0%	0.00	Software systems - monitoring sewer lines and alert system.
110 .8110.4500 .	Tn.Gen.Personnel Services	42,652.00	49,219.00	52,408.00	0.00	52,408.00	0%	0.00	Reimbursement to the Town for use of personnel/services.
110 .8110.4501 .	CW1 Pers.Serv.Chargeback	152,342.00	170,019.00	191,478.00	0.00	191,478.00	0%	0.00	Payment to Water for use of personnel.
Total		289,435.98	303,166.95	371,796.00	50,014.99	376,270.15	1%	4,474.15	
S8120 Sewage Coll. Systems		**340,852.90**	**805,898.80**	**896,856.29**	**534,664.84**	**828,883.16**	**-8%**	**(67,973.13)**	
110 .8120.2060 .	Capital Improvements - Infras	0.00	333,608.07	297,355.91	277,630.26	250,000.00	-16%	(47,355.91)	Lining of sewer pipes - seals and repairs.
110 .8120.2100 .	Operational Equip & Cap Outlay	0.00	0.00	10,000.00	4,596.03	10,000.00	0%	0.00	Core processor.
110 .8120.2130 .	Pump Station Improvements	74,650.00	0.00	147,835.00	106,717.80	75,000.00	-49%	(72,835.00)	Sewer pumps and motors.
110 .8120.2230 .	Vehicles	0.00	82,762.73	67,015.90	51,758.56	115,000.00	72%	47,984.10	Replace W-8,W-16..purchase track skidsteer.
110 .8120.4060 .	Operating Exp. & Supplies	7,537.84	7,688.11	14,000.00	6,603.89	15,000.00	7%	1,000.00	Misc supplies - lumber, asphalt, foam sealant, hardware/tools, caulk, concrete mix, paint, etc

2026 Town of Vestal Final Budget 110 Spec.Dist.-Cons.Sewer#1 Fund

Accounts 110 Spec.Dist.-Cons.Sewer#1	Description	2023 Actuals	2024 Actuals	2025 CY Revised Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change	Published Notes 2026
110 .8120.4110 .	Electric	51,718.24	51,476.27	65,000.00	38,944.08	70,330.00	8%	5,330.00	8.2% increase with NYSEG electric.
110 .8120.4111 .	Heat Expense	693.53	1,204.54	1,550.00	825.55	1,581.16	2%	31.16	2.01% increase with NYSEG gas.
110 .8120.4323 .	Sewer Maint.& Repairs	17,769.93	101,089.67	60,000.00	39,303.65	60,000.00	0%	0.00	Parts - sewer pipe, couplings, manhole frames, covers, pipe patch, pipe patch regulator, etc.
110 .8120.4325 .	Pumping Stas.Rep & Maint.	4,289.42	6,866.80	6,000.00	0.00	7,000.00	17%	1,000.00	Fence repair, sewer lift repair, hardware for repairs.
110 .8120.4355 .	Equip.Rent.-Con.W.D.#1	12,600.00	12,600.00	12,900.00	0.00	12,900.00	0%	0.00	Water truck rental fee.
110 .8120.4356 .	Point Repairs	0.00	0.00	10,000.00	0.00	10,000.00	0%	0.00	
110 .8120.4357 .	Sew. Equip.Maint.& Repair	3,297.94	22,273.61	11,627.48	8,285.02	8,500.00	-27%	(3,127.48)	Repair service and parts.
110 .8120.4501 .	CW1 Pers.Serv.Chargeback	168,296.00	186,329.00	193,572.00	0.00	193,572.00	0%	0.00	Payment to the Town for the use of services provided by Town personnel.
Total		340,852.90	805,898.80	896,856.29	534,664.84	828,883.16	-8%	(67,973.13)	
S8130 Outside Sewer Coll. Sys.		**3,769,075.34**	**4,025,846.84**	**4,304,327.00**	**4,142,385.16**	**4,292,000.00**	**0%**	**(12,327.00)**	
110 .8130.4581 .	Vill Of End.-Waste Treat.	741,586.55	786,890.84	833,247.00	745,801.16	860,000.00	3%	26,753.00	Payment for watewater treatment to the Village of Endicott.
110 .8130.4582 .	Pay to Bing-JC Sewer Bd.	3,027,488.79	3,238,956.00	3,471,080.00	3,396,584.00	3,432,000.00	-1%	(39,080.00)	Payment for watewater treatment to the Binghamton-JC Sewer treatment plant.
Total		3,769,075.34	4,025,846.84	4,304,327.00	4,142,385.16	4,292,000.00	0%	(12,327.00)	
S9620 Planned Additions to Reserve		**0.00**	**0.00**	**174,600.00**	**0.00**	**174,600.00**	**0%**	**0.00**	
110 .9620.9000CR.	Transfer to Capital Reserve	0.00	0.00	174,600.00	0.00	174,600.00	0%	0.00	Money put in reserve in anticipation of planned projects.
Total		0.00	0.00	174,600.00	0.00	174,600.00	0%	0.00	
S9710 Bond Debt Service		**9,974.41**	**9,783.03**	**9,277.00**	**202.72**	**8,673.79**	**-7%**	**(603.21)**	
110 .9710.6451 .	Principal On Bonds	9,279.00	9,279.00	8,972.00	0.00	8,572.00	-4%	(400.00)	Payment on money borrowed.
110 .9710.7451 .	Interest On Bonds	695.41	504.03	305.00	202.72	101.79	-67%	(203.21)	Payment on interest for money borrowed.
Total		9,974.41	9,783.03	9,277.00	202.72	8,673.79	-7%	(603.21)	
S9730 BAN Prin. & Int.		**50,179.07**	**50,762.99**	**36,414.00**	**36,413.97**	**41,038.12**	**13%**	**4,624.12**	
110 .9730.6452 .	BAN Prin. Cons.S1P1	33,254.00	29,917.00	19,917.00	19,917.00	24,917.00	25%	5,000.00	Payment on debt principal.
110 .9730.7452 .	BAN Int. Cons. S1P1	12,587.07	15,645.00	13,679.00	13,678.79	13,130.83	-4%	(548.17)	Payment on interest for money borrowed.
110 .9730.7452R .	Reserve Interest	4,338.00	5,200.99	2,818.00	2,818.18	2,990.29	6%	172.29	BAN reserves for payments in 2026.
Total		50,179.07	50,762.99	36,414.00	36,413.97	41,038.12	13%	4,624.12	
Grand Total		**(828,076.25)**	**(1,368,075.61)**	**214,334.29**	**(1,743,389.80)**	**0.00**			

2026 Town of Vestal Final Budget 120 Spec.Dist.-Central Light Fund

Accounts 120 Spec.Dist.-Central Light	Description	2023 Actuals	2024 Actuals	2025 CY Budget	2025 Actuals As of Nov 2025	2026 Projected Budget	Published Notes 2026
120 Spec.Dist.-Central Light		**22,373.82**	**41,481.06**	**0.00**	**(59,883.30)**	**0.00**	
B1001 Real Property Taxes		**(154,914.01)**	**(149,999.27)**	**(218,477.00)**	**(218,477.00)**	**(235,742.91)**	
120 .1001.1001 .	Real Property Taxes	(154,914.01)	(149,999.27)	(218,477.00)	(218,477.00)	(235,742.91)	Revenue from Residential and commercial property taxes
Total		(154,914.01)	(149,999.27)	(218,477.00)	(218,477.00)	(235,742.91)	
B5182 Central Lighting		**181,235.87**	**196,986.64**	**218,477.00**	**158,593.70**	**235,742.91**	
120 .5182.4110 .	Payments-to NYSE&G	181,235.87	196,986.64	218,477.00	158,593.70	235,742.91	8.2% increase with NYSEG
Total		181,235.87	196,986.64	218,477.00	158,593.70	235,742.91	
Grand Total		**22,373.82**	**41,481.06**	**0.00**	**(59,883.30)**	**0.00**	

2026 Town of Vestal Final Budget Self Insurance Fund

Accounts 200 Self Insurance Fund	Description	2023 Actuals	2024 Actuals	2025 CY Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change
200 Self Insurance Fund		**(285,895.81)**	**(355,347.49)**	**0.00**	**(293,355.88)**	**0.00**		
MS1011 Approp. Fund Balance		**0.00**	**0.00**	**(550,000.00)**	**0.00**	**0.00**	**-100%**	**550,000.00**
200 .1011.1011 .	Approp. Fund Balance	0.00	0.00	(550,000.00)	0.00		-100%	550,000.00
Total		0.00	0.00	(550,000.00)	0.00	0.00	-100%	550,000.00
MS1710 Administration		**377,748.94**	**417,634.84**	**415,802.00**	**202,422.58**	**488,202.00**	**17%**	**72,400.00**
200 .1710.4000 .	Professional Services	54,100.00	46,000.00	55,000.00	32,750.00	55,000.00	0%	0.00
200 .1710.4800 .	Medical Administration	144,150.06	182,790.19	167,644.00	162,935.64	227,459.00	36%	59,815.00
200 .1710.4801 .	Dental Administration	940.70	671.14	1,300.00	1,263.48	1,400.00	8%	100.00
200 .1710.4803 .	PCORI Fee	927.60	999.85	1,225.00	1,053.46	1,225.00	0%	0.00
200 .1710.4805 .	Medicare B	172,737.70	181,820.70	185,165.00	0.00	197,650.00	7%	12,485.00
200 .1710.4806 .	EAP - Employee	4,892.88	5,352.96	5,468.00	4,420.00	5,468.00	0%	0.00
Total		377,748.94	417,634.84	415,802.00	202,422.58	488,202.00	17%	72,400.00
MS1722 Stop Loss Premiums		**296,939.67**	**297,750.50**	**380,636.00**	**359,131.40**	**438,710.00**	**15%**	**58,074.00**
200 .1722.4830 .	Stop Loss Protection	296,939.67	297,750.50	380,636.00	359,131.40	438,710.00	15%	58,074.00
Total		296,939.67	297,750.50	380,636.00	359,131.40	438,710.00	15%	58,074.00
MS2401 Interest and Earning		**(109,721.57)**	**(131,123.19)**	**(50,000.00)**	**(98,795.26)**	**(50,000.00)**	**0%**	**0.00**
200 .2401.2401 .	Interest Earnings	(109,721.57)	(131,123.19)	(50,000.00)	(98,795.26)	(50,000.00)	0%	0.00
Total		(109,721.57)	(131,123.19)	(50,000.00)	(98,795.26)	(50,000.00)	0%	0.00
MS2680 Insurance Recoveries		**(487,282.34)**	**(118,474.46)**	**(200,000.00)**	**(92,816.70)**	**(107,463.15)**	**-46%**	**(92,536.85)**
200 .2680.2680 .	Insurance Recoveries	(487,282.34)	(118,474.46)	(200,000.00)	(92,816.70)	(107,463.15)	-46%	(92,536.85)
Total		(487,282.34)	(118,474.46)	(200,000.00)	(92,816.70)	(107,463.15)	-46%	(92,536.85)
MS2701 Refund Prior Years Appro.		**0.00**	**0.00**	**0.00**	**(510.00)**	**0.00**		**0.00**
200 .2701.2701 .	Refund Prior Yrs.	0.00	0.00	0.00	(510.00)	0.00		0.00
Total		0.00	0.00	0.00	(510.00)	0.00		0.00
MS2702 Pr Yr Med D Rebate		**0.00**	**0.00**	**(236,607.00)**	**0.00**	**(236,607.00)**	**0%**	**0.00**
200 .2702.2702 .	Pr Yr Med D Rebate	0.00	0.00	(236,607.00)	0.00	(236,607.00)	0%	0.00
Total		0.00	0.00	(236,607.00)	0.00	(236,607.00)	0%	0.00
MS2708 Retirees Contrib. Health Ins.		**(26,298.17)**	**(51,580.54)**	**(37,919.00)**	**(75,562.96)**	**(47,130.00)**	**24%**	**9,211.00**
200 .2708.2708 .	Retirees Contrib. Health	(26,298.17)	(51,580.54)	(37,919.00)	(75,562.96)	(47,130.00)	24%	9,211.00
Total		(26,298.17)	(51,580.54)	(37,919.00)	(75,562.96)	(47,130.00)	24%	9,211.00
MS2709 Employees Contribution		**(440,319.99)**	**(436,214.66)**	**(418,500.00)**	**(399,738.28)**	**(474,468.44)**	**13%**	**55,968.44**
200 .2709.2709D .	Dental Extra - Emp.	(85,698.02)	(89,939.03)	(78,500.00)	(72,315.31)	(94,468.44)	20%	15,968.44
200 .2709.2709M .	Medical Ins. - Emp.	(354,621.97)	(346,275.63)	(340,000.00)	(327,422.97)	(380,000.00)	12%	40,000.00
Total		(440,319.99)	(436,214.66)	(418,500.00)	(399,738.28)	(474,468.44)	13%	55,968.44

2026 Town of Vestal Final Budget Self Insurance Fund

Accounts 200 Self Insurance Fund	Description	2023 Actuals	2024 Actuals	2025 CY Budget	2025 Actuals As of Nov 2025	2026 Final Budget	Percent Change	Dollar Change
MS2770 Other Misc. - Cobra		**(4,819.86)**	**(7,776.71)**	**(7,456.00)**	**(7,099.98)**	**(37,610.00)**	**404%**	**30,154.00**
200 .2770.2770D .	Cobra - Dental	(4,819.86)	(7,776.71)	(7,456.00)	(7,099.98)	(5,700.00)	-24%	(1,756.00)
200 .2770.2770M .	Cobra - Medical	0.00	0.00	0.00	0.00	(31,910.00)		31,910.00
Total		(4,819.86)	(7,776.71)	(7,456.00)	(7,099.98)	(37,610.00)	404%	30,154.00
MS5031 Interfund Transfers		**(4,162,737.27)**	**(4,180,416.02)**	**(4,316,534.00)**	**(3,803,083.18)**	**(4,617,482.94)**	**7%**	**300,948.94**
200 .5031.5031D .	Dental Premiums	(24,969.14)	(24,856.80)	(27,506.00)	(20,075.50)	(25,000.00)	-9%	(2,506.00)
200 .5031.5031M .	Medical Premiums	(4,137,768.13)	(4,155,559.22)	(4,289,028.00)	(3,783,007.68)	(4,592,482.94)	7%	303,454.94
Total		(4,162,737.27)	(4,180,416.02)	(4,316,534.00)	(3,803,083.18)	(4,617,482.94)	7%	300,948.94
MS9060 Hospital & Medical		**4,270,594.78**	**3,854,852.75**	**5,020,578.00**	**3,622,696.50**	**4,643,849.53**	**-8%**	**(376,728.47)**
200 .9060.8010 .	Medical Claims	3,786,514.29	3,274,180.48	4,129,311.00	2,788,683.39	3,700,000.00	-10%	(429,311.00)
200 .9060.8015 .	Dental Claims	732.50	996.27	3,500.00	41,934.15	3,500.00	0%	0.00
200 .9060.8020 .	Medicare Health Plan	379,680.00	470,852.50	767,767.00	683,943.50	825,349.53	8%	57,582.53
200 .9060.8025 .	Dental Premiums	103,667.99	108,823.50	120,000.00	108,135.46	115,000.00	-4%	(5,000.00)
Total		4,270,594.78	3,854,852.75	5,020,578.00	3,622,696.50	4,643,849.53	-8%	(376,728.47)
Grand Total		**(285,895.81)**	**(355,347.49)**	**0.00**	**(293,355.88)**	**0.00**		

2026 Town of Vestal Final Budget Spec.Dist. Funds

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Budget	2025 Actuals	2026 Projected Budget	Percent Change
131 Spec.Dist.-Dr.Dist.#1		**(19.90)**	**(115.95)**	**0.00**	**(5,032.47)**	**0.00**	
01D30 Maintenance Assessment		**(4,988.23)**	**(4,989.08)**	**(4,990.00)**	**(4,990.00)**	**(4,990.00)**	**0%**
131 .1030.1003 .	Maintenance Assessment	(4,988.23)	(4,989.08)	(4,990.00)	(4,990.00)	(4,990.00)	0%
Total		(4,988.23)	(4,989.08)	(4,990.00)	(4,990.00)	(4,990.00)	0%
01SD8 Drainage Oper. Exp.		**4,990.00**	**4,990.00**	**4,990.00**	**0.00**	**4,990.00**	**0%**
131 .8540.4060 .	Operational Expenses	2,495.00	2,495.00	2,495.00	0.00	2,495.00	0%
131 .8540.4307 .	Storm Sewer Materials	2,495.00	2,495.00	2,495.00	0.00	2,495.00	0%
Total		4,990.00	4,990.00	4,990.00	0.00	4,990.00	0%
132 Spec.Dist.-Dr.Dist.#2		**(8.95)**	**(46.38)**	**0.00**	**(1,982.66)**	**0.00**	
02D30 Maintenance Assessment		**(1,966.44)**	**(1,966.44)**	**(1,966.00)**	**(1,966.00)**	**(1,966.00)**	**0%**
132 .1030.1003 .	Maintenance Assessment	(1,966.44)	(1,966.44)	(1,966.00)	(1,966.00)	(1,966.00)	0%
Total		(1,966.44)	(1,966.44)	(1,966.00)	(1,966.00)	(1,966.00)	0%
02SD8 Drainage Oper. Exp.		**1,966.00**	**1,966.00**	**1,966.00**	**0.00**	**1,966.00**	**0%**
132 .8540.4060 .	Operational Expense	983.00	983.00	983.00	0.00	983.00	0%
132 .8540.4307 .	Storm Sewer Materials	983.00	983.00	983.00	0.00	983.00	0%
Total		1,966.00	1,966.00	1,966.00	0.00	1,966.00	0%
133 Spec.Dist.-Dr.Dist.#3		**(50.41)**	**(312.77)**	**0.00**	**(10,495.04)**	**0.00**	
03D30 Maintenance Assessment		**(9,696.05)**	**(9,743.64)**	**(10,402.00)**	**(9,743.00)**	**(10,402.00)**	**0%**
133 .1030.1003 .	Maintenance Assessment	(9,696.05)	(9,743.64)	(10,402.00)	(9,743.00)	(10,402.00)	0%
Total		(9,696.05)	(9,743.64)	(10,402.00)	(9,743.00)	(10,402.00)	0%
03SD8 Drainage Oper. Exp.		**10,354.00**	**10,354.00**	**10,402.00**	**0.00**	**10,402.00**	**0%**
133 .8540.4060 .	Operational Expenses	5,177.00	5,177.00	5,201.00	0.00	5,201.00	0%
133 .8540.4307 .	Storm Sewer Materials	5,177.00	5,177.00	5,201.00	0.00	5,201.00	0%
Total		10,354.00	10,354.00	10,402.00	0.00	10,402.00	0%
134 Spec.Dist.-Dr.Dist.#4		**(1.56)**	**(8.43)**	**0.00**	**(364.05)**	**0.00**	
04D30 Maintenance Assessments		**(361.00)**	**(361.00)**	**(361.00)**	**(361.00)**	**(361.00)**	**0%**
134 .1030.1003 .	Maintenance Assessment	(361.00)	(361.00)	(361.00)	(361.00)	(361.00)	0%
Total		(361.00)	(361.00)	(361.00)	(361.00)	(361.00)	0%
04SD8 Drainage Oper. Exp.		**361.00**	**361.00**	**361.00**	**0.00**	**361.00**	**0%**
134 .8540.4060 .	Operational Expenses	180.00	180.00	180.00	0.00	180.00	0%
134 .8540.4307 .	Storm Sewer Materials	181.00	181.00	181.00	0.00	181.00	0%
Total		361.00	361.00	361.00	0.00	361.00	0%
135 Spec.Dist.-Dr.Dist.#5		**(3.56)**	**(21.14)**	**0.00**	**(928.84)**	**0.00**	
05D30 Maintenance Assessments		**(920.55)**	**(920.55)**	**(921.00)**	**(921.00)**	**(921.00)**	**0%**
135 .1030.1003 .	Maintenance Assessment	(920.55)	(920.55)	(921.00)	(921.00)	(921.00)	0%
Total		(920.55)	(920.55)	(921.00)	(921.00)	(921.00)	0%
05SD8 Drainage Oper. Exp.		**921.00**	**921.00**	**921.00**	**0.00**	**921.00**	**0%**

2026 Town of Vestal Final Budget Spec.Dist. Funds

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Budget	2025 Actuals	2026 Projected Budget	Percent Change
135 .8540.4060 .	Operational Expenses	461.00	461.00	461.00	0.00	461.00	0%
135 .8540.4307 .	Storm Sewer Materials	460.00	460.00	460.00	0.00	460.00	0%
Total		921.00	921.00	921.00	0.00	921.00	0%
136 Spec.Dist.-Dr.Dist.#6		**(17.80)**	**(92.28)**	**0.00**	**(82.58)**	**0.00**	
06D30 Maintenance Assessments		**(385.03)**	**(385.03)**	**(385.00)**	**(385.00)**	**(385.00)**	**0%**
136 .1030.1003 .	Maintenance Assessment	(385.03)	(385.03)	(385.00)	(385.00)	(385.00)	0%
Total		(385.03)	(385.03)	(385.00)	(385.00)	(385.00)	0%
06SD8 Drainage Oper. Exp.		**368.12**	**297.92**	**385.00**	**304.92**	**385.00**	**0%**
136 .8540.4060 .	Oper. Exp.(Inc. Conrail)	288.12	297.92	250.00	304.92	250.00	0%
136 .8540.4307 .	Storm Sewer Materials	80.00	0.00	135.00	0.00	135.00	0%
Total		368.12	297.92	385.00	304.92	385.00	0%
137 Spec.Dist.-Dr.Dist.#7		**(0.66)**	**(3.52)**	**0.00**	**(153.28)**	**0.00**	
07D30 Maintenance Assessments		**(152.00)**	**(152.00)**	**(152.00)**	**(152.00)**	**(152.00)**	**0%**
137 .1030.1003 .	Maintenance Assessments	(152.00)	(152.00)	(152.00)	(152.00)	(152.00)	0%
Total		(152.00)	(152.00)	(152.00)	(152.00)	(152.00)	0%
07SD8 Drainage Oper. Exp.		**152.00**	**152.00**	**152.00**	**0.00**	**152.00**	**0%**
137 .8540.4060 .	Operational Expenses	76.00	76.00	76.00	0.00	76.00	0%
137 .8540.4307 .	Storm Sewer Materials	76.00	76.00	76.00	0.00	76.00	0%
Total		152.00	152.00	152.00	0.00	152.00	0%
138 Spec.Dist.-Dr.Dist.#8		**(1.59)**	**(7.94)**	**0.00**	**(334.82)**	**0.00**	
08D30 Maintenance Assessments		**(332.15)**	**(332.15)**	**(332.00)**	**(332.00)**	**(332.00)**	**0%**
138 .1030.1003 .	Maintenance Assessments	(332.15)	(332.15)	(332.00)	(332.00)	(332.00)	0%
Total		(332.15)	(332.15)	(332.00)	(332.00)	(332.00)	0%
08SD8 Drainage Oper. Exp.		**332.00**	**332.00**	**332.00**	**0.00**	**332.00**	**0%**
138 .8540.4060 .	Operational Expenses	166.00	166.00	166.00	0.00	166.00	0%
138 .8540.4307 .	Storm Sewer Materials	166.00	166.00	166.00	0.00	166.00	0%
Total		332.00	332.00	332.00	0.00	332.00	0%
139 Spec.Dist.-Dr.Dist.#9		**(2.98)**	**(17.26)**	**0.00**	**(756.37)**	**0.00**	
09D30 Maintenance Assessments		**(749.74)**	**(749.74)**	**(750.00)**	**(750.00)**	**(750.00)**	**0%**
139 .1030.1003 .	Maintenance Assessments	(749.74)	(749.74)	(750.00)	(750.00)	(750.00)	0%
Total		(749.74)	(749.74)	(750.00)	(750.00)	(750.00)	0%
09SD8 Drainage Oper. Exp.		**750.00**	**750.00**	**750.00**	**0.00**	**750.00**	**0%**
139 .8540.4060 .	Operational Expenses	375.00	375.00	375.00	0.00	375.00	0%
139 .8540.4307 .	Storm Sewer Materials	375.00	375.00	375.00	0.00	375.00	0%
Total		750.00	750.00	750.00	0.00	750.00	0%
140 Spec.Dist.-Dr.Dist.#10		**(0.54)**	**(2.91)**	**0.00**	**(115.05)**	**0.00**	
10D30 Maintenance Assessments		**(114.00)**	**(114.00)**	**(114.00)**	**(114.00)**	**(114.00)**	**0%**

2026 Town of Vestal Final Budget Spec.Dist. Funds

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Budget	2025 Actuals	2026 Projected Budget	Percent Change
140 .1030.1003 .	Maintenance Assessments	(114.00)	(114.00)	(114.00)	(114.00)	(114.00)	0%
Total		(114.00)	(114.00)	(114.00)	(114.00)	(114.00)	0%
10SD8 Drainage Oper. Exp.		**114.00**	**114.00**	**114.00**	**0.00**	**114.00**	**0%**
140 .8540.4060 .	Operational Expenses	57.00	57.00	57.00	0.00	57.00	0%
140 .8540.4307 .	Storm Sewer Materials	57.00	57.00	57.00	0.00	57.00	0%
Total		114.00	114.00	114.00	0.00	114.00	0%
141 Spec.Dist.-Dr.Dist.#11		**(1.87)**	**(10.06)**	**0.00**	**(430.66)**	**0.00**	
11D30 Maintenance Assessments		**(427.02)**	**(427.02)**	**(427.00)**	**(427.00)**	**(427.00)**	**0%**
141 .1030.1003 .	Maintenance Assessments	(427.02)	(427.02)	(427.00)	(427.00)	(427.00)	0%
Total		(427.02)	(427.02)	(427.00)	(427.00)	(427.00)	0%
11SD8 Drainage Oper. Exp.		**427.00**	**427.00**	**427.00**	**0.00**	**427.00**	**0%**
141 .8540.4060 .	Operational Expenses	213.50	213.50	213.50	0.00	213.50	0%
141 .8540.4307 .	Storm Sewer Materials	213.50	213.50	213.50	0.00	213.50	0%
Total		427.00	427.00	427.00	0.00	427.00	0%
143 Spec.Dist.-Dr.Dist.#13		**(0.41)**	**(2.43)**	**0.00**	**(104.90)**	**0.00**	
13D30 Maintenance Assessments		**(103.95)**	**(103.95)**	**(104.00)**	**(104.00)**	**(104.00)**	**0%**
143 .1030.1003 .	Maintenance Assessments	(103.95)	(103.95)	(104.00)	(104.00)	(104.00)	0%
Total		(103.95)	(103.95)	(104.00)	(104.00)	(104.00)	0%
13SD8 Drainage Oper. Exp.		**104.00**	**104.00**	**104.00**	**0.00**	**104.00**	**0%**
143 .8540.4060 .	Operational Expenses	104.00	104.00	104.00	0.00	104.00	0%
Total		104.00	104.00	104.00	0.00	104.00	0%
144 Spec.Dist.-Dr.Dist.#14		**(0.06)**	**(0.23)**	**0.00**	**(9.08)**	**0.00**	
14D30 Maintenance Assessments		**(9.00)**	**(9.00)**	**(9.00)**	**(9.00)**	**(9.00)**	**0%**
144 .1030.1003 .	Maintenance Assessments	(9.00)	(9.00)	(9.00)	(9.00)	(9.00)	0%
Total		(9.00)	(9.00)	(9.00)	(9.00)	(9.00)	0%
14SD8 Drainage Oper. Exp.		**9.00**	**9.00**	**9.00**	**0.00**	**9.00**	**0%**
144 .8540.4060 .	Operational Expenses	9.00	9.00	9.00	0.00	9.00	0%
Total		9.00	9.00	9.00	0.00	9.00	0%
145 Spec.Dist.-Dr.Dist.#15		**(1.47)**	**(7.96)**	**0.00**	**(344.89)**	**0.00**	
15D30 Maintenance Assessments		**(342.00)**	**(342.00)**	**(342.00)**	**(342.00)**	**(342.00)**	**0%**
145 .1030.1003 .	Maintenance Assessments	(342.00)	(342.00)	(342.00)	(342.00)	(342.00)	0%
Total		(342.00)	(342.00)	(342.00)	(342.00)	(342.00)	0%
15SD8 Drainage Oper. Exp.		**342.00**	**342.00**	**342.00**	**0.00**	**342.00**	**0%**
145 .8540.4060 .	Operational Expenses	342.00	342.00	342.00	0.00	342.00	0%
Total		342.00	342.00	342.00	0.00	342.00	0%
146 Spec.Dist.-Dr.Dist.#16		**(0.32)**	**(1.95)**	**0.00**	**(85.73)**	**0.00**	
16D30 Maintenance Assessments		**(84.96)**	**(84.96)**	**(85.00)**	**(85.00)**	**(85.00)**	**0%**

2026 Town of Vestal Final Budget Spec.Dist. Funds

Accounts	Description	2023 Actuals	2024 Actuals	2025 CY Budget	2025 Actuals	2026 Projected Budget	Percent Change
146 .1030.1003 .	Maintenance Assessments	(84.96)	(84.96)	(85.00)	(85.00)	(85.00)	0%
Total		(84.96)	(84.96)	(85.00)	(85.00)	(85.00)	0%
16SD8 Drainage Oper. Exp.		**85.00**	**85.00**	**85.00**	**0.00**	**85.00**	**0%**
146 .8540.4060 .	Operational Expenses	85.00	85.00	85.00	0.00	85.00	0%
Total		85.00	85.00	85.00	0.00	85.00	0%
147 Spec.Dist.-Dr.Dist.#17		**49.86**	**(120.45)**	**0.00**	**(6,053.47)**	**0.00**	
17D30 Maintenance Assessments		**(5,947.06)**	**(6,004.00)**	**(6,023.00)**	**(6,003.00)**	**(6,023.00)**	**0%**
147 .1030.1003 .	Maintenance Assessments	(5,947.06)	(6,004.00)	(6,023.00)	(6,003.00)	(6,023.00)	0%
Total		(5,947.06)	(6,004.00)	(6,023.00)	(6,003.00)	(6,023.00)	0%
17SD8 Drainage Oper. Exp.		**6,023.00**	**6,023.00**	**6,023.00**	**0.00**	**6,023.00**	**0%**
147 .8540.4060 .	Operational Expenses	6,023.00	6,023.00	6,023.00	0.00	6,023.00	0%
Total		6,023.00	6,023.00	6,023.00	0.00	6,023.00	0%
148 Spec.Dist.-Dr.Dist.#18		**(271.95)**	**(1,379.35)**	**0.00**	**(71,938.51)**	**0.00**	
18D30 Maintenance Assessments		**(71,303.81)**	**(71,359.19)**	**(71,339.00)**	**(71,339.00)**	**(71,339.00)**	**0%**
148 .1030.1003 .	Maintenance Assessments	(71,303.81)	(71,359.19)	(71,339.00)	(71,339.00)	(71,339.00)	0%
Total		(71,303.81)	(71,359.19)	(71,339.00)	(71,339.00)	(71,339.00)	0%
18SD8 Drainage Oper. Exp.		**71,339.00**	**71,639.53**	**71,339.00**	**0.00**	**71,339.00**	**0%**
148 .8540.4060 .	Operational Expenses	71,339.00	71,639.53	71,339.00	0.00	71,339.00	0%
148 .8540.4072 .	Reassess Prop. Tax Refund	0.00	0.00	0.00	0.00	0.00	
Total		71,339.00	71,639.53	71,339.00	0.00	71,339.00	0%
Grand Total		**(334.17)**	**(2,151.01)**	**0.00**	**(99,212.40)**	**0.00**	

TOWN OF VESTAL - DRAINAGE DISTRICTS
2026 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
CW1P24	$23,950	$9,785.55
CW1P26	$27,900	$11,477.51
CW1P27	$44,585	$18,385.91
CW1P28	$43,585	$17,977.65
CW1P29	$30,990	$12,782.51
CW1P30	$17,333	$9,100.20
CW1P26	$11,167	$5,862.30
CW1P31	$40,000	$3,298.00
CW1P31	$16,667	$13,124.89
2024 IMPROVEMENT BOND	$32,500	$51,855.56
All Consol. Water Bonds	$ 111,428.00	$ 1,323.21
Total Consol. P&I Due 2023	$ 400,105.00	$ 154,973.29

(The ad valorum assessed value for this purpose is $2,227,880,441 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 2025:

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 $235,742.91 for the Central Light District (including all extensions 1-27) is an ad valorem assessment of $0.110706 per $1,000 of taxable assessed valuation for district maintenance. The Assessed Valuation for this purpose is $2,129,451,572

TOWN OF VESTAL INDEBTEDNESS @ 12/31/2025

FUND	TYPE OF DEBT	PROJECT DESCRIPTION	AMOUNT PER TYPE	AMOUNT PER FUND
GENERAL	BANS			
		2024 Remote Control Mower	$80,000	
		2024 Large Area Mower	$92,000	
		2024 Zero Turn Mower	$13,200	
		2024 Swivel Tracked Buggy	$21,900	
		2024 Reconst. Pavilion Roofs	$55,000	
		2024 Large Area Blower	$10,800	
		2024 General Fund Water Pump	$65,000	
		2024 Hwy Garage Maintenance	$50,000	
		2021 Salt Shed Rehab.	$255,000	
		2023 Swimming Pool	$1,470,000	
		2025 African Rail Trail	$3,000,000	
		EMS Building Project	$757,109	
		EMS Building Project Additional Funding	$486,559	
	TOTAL GENERAL FUND BANS		$6,356,568	
	BONDS			
		2023 Bond Sale	$108,000	
		2025 Bond Sale	$130,481	
	TOTAL GENERAL FUND BONDS		$238,481	
	TOTAL GENERAL FUND INDEBTEDNESS			**$6,595,049**
HIGHWAY	BANS			
		2024 Hwy Rd Reconstruction	$1,500,000	
		2024 Hwy Dump Trucks	$934,000	
		Reconst. Road Bank Slope	$170,000	
		2019 Highway Equipment	$288,750	
		2019 Road Reconstruction	$286,365	
		2021 Country Rd Paving	$442,168	
		2021 Highway Reconstruction	$84,500	
		2023 Highway Road Reconstruction	$466,000	
		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 Creek overe Fuller Hollow Creek	$1,154,001	
		2025 Main St Bridge Choconut	$4,528,000	
	TOTAL HIGHWAY FUND BANS		$14,883,782	
	BONDS			
		2019 Bond Sale	$40,000	
		2020 Bond Sale	$80,000	

		2023 Bond Sale	$417,000	
		2025 Bond Sale	$554,162	
	TOTAL HIGHWAY FUND BONDS		$1,091,162	
	TOTAL HIGHWAY FUND INDEBTEDNESS			**$15,974,944**
SPEC DIST:				
CONS. W#1	BANS			
		Cw1P24 Emerg. Power @ Wells	$260,948	
		Cw1P26 Foster Rd Water Tank	$306,067	
		Cw1P27 Repl Cherry Lane Wat Tank	$490,291	
		Cw1P28 Repl Doris Ave Wat Tank	$479,404	
		Cw1P29 Repl Ross Hill Rd Wat Tank	$340,867	
		Cw1P30 Water Main Replacement	$242,672	
		Foster Rd Tank Project	$156,328	
		Cw1P14 Add'L Borrow. **	$76,005	
		Cw1 Exp. No. 31 Water Tank Rehab.	$37,600	
		Cw1 Exp. No. 31 Treatment Fac.	$349,997	
		IMPROVE. OF FACILITIES CWD#1	$1,300,000	
	TOTAL CONS. WATER #1 BANS		$4,040,179	
CONS. W#1	BONDS			
		2013 REFUNDED BOND SALE	$111,428	
	TOTAL CONS. WATER #1 BONDS		$111,428	
	TOTAL CONS. WATER FUND INDEBTEDNESS			**$4,151,607**
SPEC DIST:	BANS			
CONS. S#1				
		Cs1P19 Sewer Sys. Hyraulic Model	$4,500	
		Cs1P21 Emer Power Equip Pur & Inst	$3,750	
		Cs1 Exp. No. 22 Replace Sewer Lines	$359,997	
	TOTAL CONS. SEWER #1 BANS		$368,247	
CONS. S#1	BONDS	2013 REFUNDED BOND SALE	$8,572	
	TOTAL CONS.SEWER #1 BONDS		$8,572	
	TOTAL CONS. SEWER FUND INDEBTEDNESS			**$376,819**
		Total Bonds Outstanding		$1,449,643
		Total Bond Anticipation Notes Outstanding		$25,648,776
		GRAND TOTALS @ 1/1/2026		$27,098,419