

Town of Enfield - 2027 Preliminary Budget

Total Budget and Tax Summary	2026 Adopted	2027 Preliminary	Budget 2027- 2026 Difference	Levy Increase 2027
<u>GENERAL FUND</u>				
Appropriations	\$ 881,141	\$ 811,672	\$ (69,469)	-7.88%
Less Estimated Revenues	\$ 110,258	\$ 110,484	\$ 226	0.20%
Less Appropriated Fund Balance	\$ 182,500	\$ 85,000	\$ (97,500)	-53.42%
GENERAL FUND TOTAL TO BE RAISED IN TAXES	\$ 588,383	\$ 616,188	\$ 27,805	4.73%
<u>HIGHWAY FUND</u>				
Appropriations	\$ 1,891,574	\$ 2,135,416	\$ 243,842	12.89%
Less Estimated Revenues	\$ 259,937	\$ 290,920	\$ 30,983	11.92%
Less Appropriated Fund Balance	\$ 100,000	\$ 198,540	\$ 98,540	98.54%
HIGHWAY TOTAL TO BE RAISED IN PROPERTY TAXES	\$ 1,531,637	\$ 1,645,956	\$ 114,319	7.46%
TOWN TOTAL TO BE RAISED IN PROPERTY TAXES	\$ 2,120,020	\$ 2,262,144	\$ 142,124	6.70%
TAX RATE	\$ 6.8376594	\$ 7.2160440	\$ 0.378385	5.53%
<i>ASSESSED VALUE TOTAL</i>	<i>\$ 310,050,584</i>	<i>\$ 313,488,114</i>	<i>\$ 3,437,530</i>	<i>1.11%</i>
Property Tax Cap			\$ 2,188,909	
Levy Growth Factor			1.02	
Tax Base Growth Factor			1.012	
<u>Elected Official Salaries</u>				
	<u>2026</u>	<u>2027</u>		
Town Supervisor	\$ 27,865	\$ 28,701		
Town Councilperson	\$ 4,012	\$ 4,132		
Town Justice	\$ 16,480	\$ 16,974		
Town Clerk*	\$ 41,200	\$ 42,848		
Town Highway Superintendent	\$ 85,274	\$ 87,832		

*Clerk and Tax Collector are Combined

**2027 BUDGET
TOWN OF ENFIELD**

FUND BALANCE ANALYSIS FOR 2026

	Fund Balance 1/1/2026	Projected 2026		Net	Projected Fund Balance 12/31/2026	<i>Reserves</i>
		Revenue	Expenses			
General	563,507	711,397	\$ 836,418	(125,021)	438,486	\$ 91,711
Highway	1,168,155	1,859,558	\$ 1,870,556	(10,998)	1,157,157	\$ 907,157
TOTALS	1,731,662	2,570,955	\$ 2,706,974	(136,019)	1,595,643	

Fund Balance Reserves	1/1/2026 Balance	Budgeted Additions	Other Additions/Uses	Budgeted Use	12/31/2026 Balance	12/31/2026 Unreserved
Highway - DA 878	\$ 808,155				\$ 907,157	\$ 250,000
Bridge	\$ 406,779	\$ 50,000	\$ -	\$ -	\$ 456,779	
Equipment	\$ 401,376	\$ -	\$ 49,002	\$ -	\$ 450,378	
General - A878	\$ 76,288				\$ 76,288	\$ 346,775
Town Hall	\$ 76,187	\$ -	\$ -	\$ -	\$ 76,187	
New Building	\$ 101	\$ -	\$ -	\$ -	\$ 101	
Other Restricted Funds						
Cemetery Funds	\$ 15,422		\$ -	\$ -	\$ 15,422	

2027 Tax and Fund Balance Analysis

	Projected Fund Balance 12/31/2026	2027 Budget		Original Tax Need	Less F/B Use	Net Tax Need	Additions to Reserves	Estimated Fund Balance 12/31/2027	% Annual Budget
		Revenue	Expense						
General	438,486	110,484	811,672	701,188	85,000	616,188		353,486 *	43.6%
Highway	1,157,157	290,920	2,135,416	1,844,496	198,540 *	1,645,956	50,000	1,008,617 *	47.2%
	1,595,643	401,404	2,947,088	2,545,684	283,540	2,262,144	50,000	1,362,103	
		Tax Cap Levy 2027		2,188,909		Total Increase			
		\$ Inc		68,889		\$ 142,124			
Tax Base Growth Factor	1.0120	% Inc		3.249%		6.7%			
Allowable Growth Factor	1.0200	Over(Under) Cap		73,235	3.35%				
Carryover	\$ -								
		Current Levy 2026		2,120,020					

*Includes Reserves

Fund Balance Reserves	Budgeted 1/1/2027 Balance	Budgeted Additions	Budgeted Uses	Budgeted 12/31/2027 Balance	12/31/2027 Unreserved	Fund Balance Policy	
Highway - DA 878	\$ 907,157			\$ 758,617	\$ 250,000	\$ 250,000	
Bridge	\$ 456,779	\$ 50,000		\$ 506,779		\$ (0)	
Equipment	\$ 450,378	\$ -	\$ 198,540	\$ 251,838			
General - A878	\$ 76,288			\$ 76,288	\$ 261,775	\$ 250,000	
Town Hall	\$ 76,187	\$ -		\$ 76,187		\$ 11,775	Available to Appropriate
New Building	\$ 101	\$ -		\$ 101			
<u>Other Restricted Funds</u>							
Cemetery Funds	\$ 15,422			\$ 15,422			

Town of Enfield - 2027 Preliminary Budget

	<u>Code</u>	<u>2025 Actual</u>	<u>2026 Adopted</u>	<u>2026 Modified</u>	<u>2026 Actual @ 8/31/2026</u>	<u>2026 Projected</u>	<u>2027 Preliminary</u>	<u>2026-2027 Difference</u>
<u>GENERAL FUND APPROPRIATIONS</u>								
<u>General Government Support</u>								
<u>Town Board</u>								
Personnel Services	A1010.1	\$ 11,685	\$ 16,047	\$ 16,047	\$ 6,018	\$ 12,036	\$ 16,529	\$ 482
Contractual	A1010.4	\$ 2,440	\$ 2,500	\$ 2,500	\$ 1,707	\$ 2,500	\$ 2,500	\$ -
Total		\$ 14,125	\$ 18,547	\$ 18,547	\$ 7,725	\$ 14,536	\$ 19,029	\$ 482
<u>Justice</u>								
Justice- Personnel Services	A1110.11	\$ 16,000	\$ 16,480	\$ 16,480	\$ 10,775	\$ 16,480	\$ 16,974	\$ 494
Court Clerk- Personnel Services	A1110.13	\$ 16,000	\$ 16,480	\$ 16,480	\$ 10,775	\$ 16,480	\$ 16,974	\$ 494
Equipment	A1110.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JCAP Grant Equip	A1110.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual	A1110.4	\$ 121	\$ 1,000	\$ 1,000	\$ 452	\$ 1,000	\$ 1,000	\$ -
Conferences and Mileage	A1110.410	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 1,500	\$ 1,500	\$ (1,000)
Dues and Publications	A1110.420	\$ 120	\$ 195	\$ 195	\$ 131	\$ 195	\$ 195	\$ -
Total		\$ 32,241	\$ 36,655	\$ 36,655	\$ 22,134	\$ 35,655	\$ 36,643	\$ (12)
<u>Supervisor</u>								
Personnel services	A1220.11	\$ 27,053	\$ 27,865	\$ 27,865	\$ 18,577	\$ 27,865	\$ 28,701	\$ 836
Personnel services (Deputy Supervisor)	A1220.13	\$ 5,305	\$ 5,464	\$ 5,464	\$ 3,643	\$ 5,464	\$ 5,628	\$ 164
Equipment	A1220.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual	A1220.41	\$ 95	\$ 2,000	\$ 2,000	\$ 835	\$ 1,000	\$ 2,000	\$ -
Total		\$ 32,453	\$ 35,329	\$ 35,329	\$ 23,054	\$ 34,329	\$ 36,329	\$ 1,000
<u>Bookkeeper</u>								
Personnel Services (Bookkeeper)	A1316.1	\$ 17,500	\$ 18,025	\$ 18,025	\$ 12,017	\$ 18,025	\$ 18,566	\$ 541
Equipment	A1316.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual	A1316.41	\$ 182	\$ 400	\$ 400	\$ -	\$ -	\$ 250	\$ (150)
Williamson Programs	A1316.42	\$ 2,259	\$ 2,373	\$ 2,373	\$ 2,372	\$ 2,373	\$ 2,470	\$ 97
Postage	A1316.43	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ (500)
Payroll Processing Fees - Paychex	A1316.44	\$ 4,035	\$ 4,500	\$ 4,500	\$ 2,745	\$ 4,500	\$ 4,725	\$ 225
Total		\$ 23,976	\$ 25,798	\$ 25,798	\$ 17,133	\$ 24,898	\$ 26,011	\$ 213

Town of Enfield - 2027 Preliminary Budget

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<u>Auditor</u>								
Contractual	A1320.4	\$ 2,400	\$ 3,000	\$ 3,000	\$ 2,300	\$ 2,300	\$ 3,000	\$ -
<u>Total</u>		<u>\$ 2,400</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 2,300</u>	<u>\$ 2,300</u>	<u>\$ 3,000</u>	<u>\$ -</u>
<u>Tax Collector</u>								
Personnel Services	A1330.1	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Contractual	A1330.4	\$ 4,749	\$ 4,850	\$ 4,850	\$ 4,845	\$ 4,850	\$ 4,850	\$ -
<u>Town Clerk</u>								
Personnel services (Clerk)	A1410.11	\$ 40,000	\$ 41,200	\$ 41,200	\$ 26,939	\$ 41,200	\$ 42,848	\$ 1,648
Personnel services (Deputy clerk)	A1410.12	\$ 8,756	\$ 10,457	\$ 10,457	\$ 5,339	\$ 10,457	\$ 10,000	\$ (457)
Equipment	A1410.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual (Includes Williamson Program)	A1410.4	\$ 4,000	\$ 4,100	\$ 4,100	\$ 3,052	\$ 4,100	\$ 4,200	\$ 100
<u>Total</u>		<u>\$ 57,504</u>	<u>\$ 60,607</u>	<u>\$ 60,607</u>	<u>\$ 40,174</u>	<u>\$ 60,607</u>	<u>\$ 61,898</u>	<u>\$ 1,291</u>
<u>Attorney</u>								
Contractual	A1420.4	\$ 10,917	\$ 15,000	\$ 15,000	\$ 3,346	\$ 15,000	\$ 15,000	\$ -
<u>Total</u>		<u>\$ 10,917</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 3,346</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>
<u>Engineering</u>								
Contractual	A1440.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Records Management</u>								
Contractual	A1460.4	\$ -	\$ 100	\$ 100	\$ -	\$ -	\$ 100	\$ -
<u>Total</u>		<u>\$ -</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>

Town of Enfield - 2027 Preliminary Budget

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<u>Buildings</u>								
Personnel Services- Cleaner	A1620.1	\$ 6,502	\$ 6,697	\$ 6,697	\$ 4,379	\$ 6,697	\$ 6,898	\$ 201
Personnel Services- Buildings & Grounds	A1620.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	A1620.2	\$ 1,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual	A1620.4	\$ 53,189	\$ 80,000	\$ 80,000	\$ 40,829	\$ 75,000	\$ 80,000	\$ -
NYSERDA Solar Array	A1620.41	\$ 63,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Maintenance and Improvements	A1620.42	\$ 753	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -
IT/Email/Website Hosting	A1620.43	\$ 8,907	\$ 8,500	\$ 8,500	\$ 4,346	\$ 8,500	\$ 9,000	\$ 500
Total		\$ 134,773	\$ 99,197	\$ 99,197	\$ 49,554	\$ 90,197	\$ 99,898	\$ 701
<u>Central Printing and Mailing</u>								
Equipment	A1670.2	\$ 2,325	\$ 2,500	\$ 2,500	\$ 1,385	\$ 2,500	\$ 2,500	\$ -
Contractual	A1670.4	\$ 4,076	\$ 2,800	\$ 2,800	\$ 2,229	\$ 2,800	\$ 3,000	\$ 200
Total		\$ 6,401	\$ 5,300	\$ 5,300	\$ 3,614	\$ 5,300	\$ 5,500	\$ 200
<u>Special Items</u>								
Insurance-Property/Auto/Liability	A1910.4	\$ 45,797	\$ 51,850	\$ 51,850	\$ 51,636	\$ 51,850	\$ 56,000	\$ 4,150
Municipal Dues- Association of Towns	A1920.4	\$ 1,000	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -
Municipal Dues- Cayuga Lake Watershed I/O	A1920.41	\$ 1,105	\$ 1,250	\$ 1,250	\$ 1,249	\$ 1,250	\$ 1,406	\$ 156
Municipal Support- Community Science Institute	A1920.42	\$ 2,706	\$ 2,760	\$ 2,760	\$ 2,760	\$ 2,760	\$ 2,815	\$ 55
Contingent Acct.	A1990.4	\$ -	\$ 22,450	\$ 22,450	\$ -	\$ -	\$ 25,000	\$ 2,550
Total		\$ 50,608	\$ 79,410	\$ 79,410	\$ 56,745	\$ 56,960	\$ 86,321	\$ 6,911
Total General Government Support		\$ 365,398	\$ 378,943	\$ 378,943	\$ 225,779	\$ 339,782	\$ 389,729	\$ 10,786
<u>Public Safety</u>								
<u>Code Enforcement</u>								
Personnel services (Code Enforcement Office)	A3010.1	\$ 33,059	\$ 34,051	\$ 34,051	\$ 22,701	\$ 34,051	\$ 35,072	\$ 1,021
Equipment	A3010.2	\$ 159	\$ 500	\$ 500	\$ -	\$ -	\$ 500	\$ -
Contractual- (Includes Williamson Program)	A3010.4	\$ 2,927	\$ 3,000	\$ 3,000	\$ 2,802	\$ 3,000	\$ 3,000	\$ -
Total		\$ 36,145	\$ 37,551	\$ 37,551	\$ 25,503	\$ 37,051	\$ 38,572	\$ 1,021

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<u>Traffic Control</u>								
Contractual	A3310.4	\$ 2,920	\$ 3,500	\$ 3,500	\$ 2,528	\$ 3,500	\$ 3,500	\$ -
Total		\$ 2,920	\$ 3,500	\$ 3,500	\$ 2,528	\$ 3,500	\$ 3,500	\$ -
<u>Control of Dogs</u>								
Contractual	A3510.4	\$ 16,737	\$ 16,800	\$ 16,800	\$ 11,158	\$ 16,800	\$ 16,800	\$ -
Total		\$ 16,737	\$ 16,800	\$ 16,800	\$ 11,158	\$ 16,800	\$ 16,800	\$ -
<u>Dog Enumeration</u>								
Contractual	A3520.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Emergency Services</u>								
Contractual	A4189.4	\$ -	\$ 550	\$ 550	\$ -	\$ -	\$ 550	\$ -
Total		\$ -	\$ 550	\$ 550	\$ -	\$ -	\$ 550	\$ -
Total Public Safety		\$ 55,802	\$ 58,401	\$ 58,401	\$ 39,189	\$ 57,351	\$ 59,422	\$ 1,021
<u>Transportation</u>								
<u>Superintendent Of Highways</u>								
Personnel Services	A5010.1	\$ 82,790	\$ 85,274	\$ 85,274	\$ 56,849	\$ 85,274	\$ 87,832	\$ 2,558
Personnel Services - Assistant	A5010.11	\$ -	\$ 10,000	\$ 10,000	\$ 1,932	\$ 5,000	\$ 10,000	\$ -
Equipment	A5010.2	\$ 812	\$ 1,000	\$ 1,000	\$ 342	\$ 1,000	\$ 1,000	\$ -
Clothing Allowance	A5010.12	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Contractual	A5010.4	\$ 1,418	\$ 1,500	\$ 1,500	\$ 855	\$ 1,500	\$ 1,500	\$ -
Total		\$ 85,521	\$ 98,274	\$ 98,274	\$ 60,478	\$ 93,274	\$ 100,832	\$ 2,558
<u>Garage</u>								
Contractual	A5132.4	\$ 5,417	\$ 6,000	\$ 6,000	\$ 3,635	\$ 6,000	\$ 7,200	\$ 1,200
Total		\$ 5,417	\$ 6,000	\$ 6,000	\$ 3,635	\$ 6,000	\$ 7,200	\$ 1,200

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<u>Street Lighting</u>								
Contractual	A5182.4	\$ 511	\$ 800	\$ 800	\$ 272	\$ 600	\$ 800	\$ -
	<u>Total</u>	<u>\$ 511</u>	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ 272</u>	<u>\$ 600</u>	<u>\$ 800</u>	<u>\$ -</u>
	<u>Total Transportation</u>	<u>\$ 91,449</u>	<u>\$ 105,074</u>	<u>\$ 105,074</u>	<u>\$ 64,385</u>	<u>\$ 99,874</u>	<u>\$ 108,832</u>	<u>\$ 3,758</u>
<u>Culture/ Recreation</u>								
<u>Youth Program</u>								
Contractual	A7310.4	\$ 80,453	\$ 56,544	\$ 56,544	\$ 38,014	\$ 56,544	\$ 59,371	\$ 2,827
	<u>Total</u>	<u>\$ 80,453</u>	<u>\$ 56,544</u>	<u>\$ 56,544</u>	<u>\$ 38,014</u>	<u>\$ 56,544</u>	<u>\$ 59,371</u>	<u>\$ 2,827</u>
<u>Joint Youth Project</u>								
Contractual (Rec. Partnership)	A7320.4	\$ 8,554	\$ 8,964	\$ 8,964	\$ 8,964	\$ 8,964	\$ 9,591	\$ 627
	<u>Total</u>	<u>\$ 8,554</u>	<u>\$ 8,964</u>	<u>\$ 8,964</u>	<u>\$ 8,964</u>	<u>\$ 8,964</u>	<u>\$ 9,591</u>	<u>\$ 627</u>
<u>Historian</u>								
Contractual	A7510.4	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ 500	\$ -
	<u>Total</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>
<u>Celebrations</u>								
Contractual	A7550.4	\$ 445	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -
	<u>Total</u>	<u>\$ 445</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ -</u>
<u>Beautification</u>								
Contractual	A7555.4	\$ 3,129	\$ 1,500	\$ 1,500	\$ 2,839	\$ 3,000	\$ 2,000	\$ 500
	<u>Total</u>	<u>\$ 3,129</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 2,839</u>	<u>\$ 3,000</u>	<u>\$ 2,000</u>	<u>\$ 500</u>

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<u>Adult Recreation</u>								
Contractual (Seniors)	A7620.4	\$ 3,800	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,200	\$ 200
Municipal Support- Enfield Valley Grange	A7620.41	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
<u>Total</u>		<u>\$ 8,800</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 5,000</u>	<u>\$ 10,000</u>	<u>\$ 10,200</u>	<u>\$ 200</u>
<u>Total Culture/ Recreation</u>		<u>\$ 101,381</u>	<u>\$ 78,008</u>	<u>\$ 78,008</u>	<u>\$ 54,817</u>	<u>\$ 79,008</u>	<u>\$ 82,163</u>	<u>\$ 4,155</u>
<u>Home Community Services</u>								
<u>Planning</u>								
Planning Board - Personal Services	A8020.1	\$ 1,200	\$ 1,200	\$ 1,200	\$ 785	\$ 1,200	\$ 1,236	\$ 36
Equipment	A8020.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual	A8020.4	\$ 1,780	\$ 1,800	\$ 1,800	\$ 58	\$ 1,800	\$ 1,800	\$ -
<u>Total</u>		<u>\$ 2,980</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 843</u>	<u>\$ 3,000</u>	<u>\$ 3,036</u>	<u>\$ 36</u>
<u>Refuse and Garbage</u>								
Personnel	A8160.1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual	A8160.4	\$ 1,610	\$ 2,500	\$ 2,500	\$ 1,853	\$ 2,000	\$ 2,500	\$ -
<u>Total</u>		<u>\$ 1,610</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 1,853</u>	<u>\$ 2,000</u>	<u>\$ 2,500</u>	<u>\$ -</u>
<u>Natural Resources</u>								
General Natural Resources	A8790.4	\$ 887	\$ 2,000	\$ 2,000	\$ 922	\$ 1,500	\$ 2,000	\$ -
<u>Total</u>		<u>\$ 887</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 922</u>	<u>\$ 1,500</u>	<u>\$ 2,000</u>	<u>\$ -</u>
<u>Cemeteries</u>								
Personnel services	A8810.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	A8810.2	\$ 856	\$ 500	\$ 500	\$ 249	\$ 500	\$ 500	\$ -
Contractual	A8810.4	\$ -	\$ -	\$ 1,782	\$ 1,782	\$ 1,782	\$ -	\$ -
Contractual (Burial Coordinator)	A8810.41	\$ 1,000	\$ 500	\$ 500	\$ 400	\$ 500	\$ 500	\$ -
<u>Total</u>		<u>\$ 1,856</u>	<u>\$ 1,000</u>	<u>\$ 2,782</u>	<u>\$ 2,431</u>	<u>\$ 2,782</u>	<u>\$ 1,000</u>	<u>\$ -</u>
<u>Total Home and Community Services</u>		<u>\$ 7,333</u>	<u>\$ 8,500</u>	<u>\$ 10,282</u>	<u>\$ 6,048</u>	<u>\$ 9,282</u>	<u>\$ 8,536</u>	<u>\$ 36</u>

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<u>Employee Benefits</u>								
State Retirement	A9010.8	\$ 33,182	\$ 42,500	\$ 42,500	\$ 8,639	\$ 42,500	\$ 48,900	\$ 6,400
Social Security	A9030.8	\$ 21,753	\$ 22,100	\$ 22,100	\$ 14,783	\$ 22,100	\$ 23,000	\$ 900
Workers Comp.	A9040.8	\$ 1,250	\$ 1,737	\$ 1,737	\$ 964	\$ 1,737	\$ 1,737	\$ -
Unemployment	A9050.8	\$ 1,461	\$ 2,894	\$ 2,894	\$ 1,019	\$ 1,800	\$ 1,890	\$ (1,004)
Disability Ins.	A9055.8	\$ 1,449	\$ 1,771	\$ 1,771	\$ 933	\$ 1,771	\$ 1,592	\$ (179)
Medical Ins.	A9060.81	\$ 34,488	\$ 37,900	\$ 37,900	\$ 26,543	\$ 37,900	\$ 41,000	\$ 3,100
Paid Family Leave	A9080.8	\$ 145	\$ 139	\$ 139	\$ -	\$ 139	\$ 159	\$ 20
<u>Total Employee Benefits</u>		<u>\$ 93,728</u>	<u>\$ 109,041</u>	<u>\$ 109,041</u>	<u>\$ 52,880</u>	<u>\$ 107,947</u>	<u>\$ 118,278</u>	<u>\$ 9,237</u>
<u>Debt Service</u>								
Principle - Bond	A9710.6	\$ 120,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 30,000	\$ (95,000)
Interest - Bond	A9710.7	\$ 23,169	\$ 17,674	\$ 17,674	\$ 10,255	\$ 17,674	\$ 14,212	\$ (3,462)
SEC Filing Fees to Municipal Solutions	A9710.8	\$ 235	\$ 500	\$ 500	\$ 235	\$ 500	\$ 500	\$ -
Professional Fees - Financing	A9710.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ban Interest	A9730.7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total Debt Service</u>		<u>\$ 143,404</u>	<u>\$ 143,174</u>	<u>\$ 143,174</u>	<u>\$ 135,490</u>	<u>\$ 143,174</u>	<u>\$ 44,712</u>	<u>\$ (98,462)</u>
<u>Interfund Transfers</u>	<u>A9950.9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Budgetary Provisions to Fund Reserves</u>								
Building Reserve (A878)	A962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Reserves</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Total Appropriations</u>		<u>\$ 858,495</u>	<u>\$ 881,141</u>	<u>\$ 882,923</u>	<u>\$ 578,587</u>	<u>\$ 836,418</u>	<u>\$ 811,672</u>	<u>\$ (69,469)</u>

Town of Enfield - 2027 Preliminary Budget

	<u>Code</u>	<u>2025 Actual</u>	<u>2026 Adopted</u>	<u>2026 Modified</u>	<u>2026 Actual @ 8/31/2026</u>	<u>2026 Projected</u>	<u>2027 Preliminary</u>	<u>2026-2027 Difference</u>
<u>GENERAL FUND REVENUES</u>								
<u>Tax Items</u>								
Special Assessments- Omitted Tax	A1030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payment in Lieu of Taxes-Renovus	A1081	\$ 4,518	\$ 4,500	\$ 4,500	\$ 4,710	\$ 4,710	\$ 4,500	\$ -
Payment in Lieu of Taxes-Enfield 1	A1082	\$ 5,053	\$ 5,000	\$ 5,000	\$ 5,397	\$ 5,397	\$ 5,000	\$ -
Payment in Lieu of Taxes - NSF Enfield	A1083	\$ 17,550	\$ 17,500	\$ 17,500	\$ 18,298	\$ 18,298	\$ 17,500	\$ -
Franchise Taxes	A1170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and Penalties on Real Property Tax	A1090	\$ 2,406	\$ 2,400	\$ 2,400	\$ 2,618	\$ 2,618	\$ 2,500	\$ 100
<u>Department Income</u>								
Clerk Fees	A1255	\$ 347	\$ 350	\$ 350	\$ 146	\$ 350	\$ 350	\$ -
Dog Control Fees	A1550	\$ 75	\$ 100	\$ 100	\$ 50	\$ 100	\$ 100	\$ -
Other Culture and Recreation Income	A2089	\$ 1,440	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -
Planning Board Fees	A2115	\$ 50	\$ -	\$ -	\$ 430	\$ 430	\$ 100	\$ 100
Cemeteries - Donations	A2189	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cemeteries - Plot Sales	A2190	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ -
Charges for Cemetery Services	A2192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Use of Money and Property</u>								
Interest and Earnings	A2401	\$ 14,451	\$ 5,000	\$ 5,000	\$ 11,570	\$ 15,000	\$ 5,000	\$ -
<u>Licenses and Permits</u>								
Dog Licenses	A2544	\$ 6,784	\$ 6,500	\$ 6,500	\$ 4,554	\$ 6,500	\$ 6,500	\$ -
Building permits	A2555	\$ 13,900	\$ 12,000	\$ 12,000	\$ 8,675	\$ 12,000	\$ 12,000	\$ -
<u>Fines & Forfeitures</u>								
Justice Court	A2610	\$ 6,941	\$ 5,000	\$ 5,000	\$ 3,025	\$ 5,000	\$ 5,000	\$ -
<u>Other Revenues</u>								
Refund of Prior Year Expense	A2701	\$ 3,167	\$ -	\$ -	\$ 1,605	\$ 1,605	\$ -	\$ -
Aim Related Payments	A2750/A3001	\$ 16,031	\$ 16,031	\$ 16,031	\$ -	\$ 16,031	\$ 16,031	\$ -
Miscellaneous Revenue	A2770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Youth Funds- County	A2771	\$ 877	\$ 877	\$ 877	\$ 903	\$ 903	\$ 903	\$ 26
Sale of Scrap - Cleanup	A2650	\$ 400	\$ -	\$ -	\$ 167	\$ -	\$ -	\$ -
Insurance Recovery	A2680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Burial Fees	A2774	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Enfield - 2027 Preliminary Budget

	<u>Code</u>	<u>2025 Actual</u>	<u>2026 Adopted</u>	<u>2026 Modified</u>	<u>2026 Actual @ 8/31/2026</u>	<u>2026 Projected</u>	<u>2027 Preliminary</u>	<u>2026-2027 Difference</u>
<u>State Aid</u>								
Mortgage Tax	A3005	\$ 48,759	\$ 35,000	\$ 35,000	\$ 15,207	\$ 35,000	\$ 35,000	\$ -
JCAP	A3021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Aid - Other	A3029	\$ 51,121	\$ -	\$ -	\$ 3,363	\$ 3,363	\$ -	\$ -
<u>Federal Aid</u>								
Federal Aid - Other	A4089	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfer	A5031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TOTAL ESTIMATED REVENUES</u>		<u>\$ 219,583</u>	<u>\$ 110,258</u>	<u>\$ 110,258</u>	<u>\$ 86,018</u>	<u>\$ 132,605</u>	<u>\$ 110,484</u>	<u>\$ 226</u>
<u>BUDGET SUMMARY</u>								
<u>GENERAL FUND</u>								
Appropriations		\$ 858,495	\$ 881,141	\$ 882,923	\$ 578,587	\$ 836,418	\$ 811,672	\$ (69,469)
Less Revenues		\$ 219,583	\$ 110,258	\$ 110,258	\$ 86,018	\$ 132,605	\$ 110,484	\$ 226
Less Appropriated Fund Balance		\$ -	\$ 182,500	\$ 184,282	\$ -	\$ -	\$ 85,000	\$ (97,500)
<u>GENERAL FUND TOTAL TO BE RAISED IN TAXES</u>		<u>\$ 578,792</u>	<u>\$ 588,383</u>	<u>\$ 588,383</u>	<u>\$ 588,383</u>	<u>\$ 578,792</u>	<u>\$ 616,188</u>	<u>\$ 27,805</u>

Town of Enfield - 2027 Preliminary

	<u>Code</u>	<u>2025 Actual</u>	<u>2026 Adopted Budget</u>	<u>2026 Modified Budget</u>	<u>2026 Actual @ 08/31/2026</u>	<u>2026 Projected</u>	<u>2027 Tentative</u>	<u>2026-2027 Difference</u>	<u>% Change</u>
<u>HIGHWAY FUND APPROPRIATIONS</u>									
<u>General Repairs – Road Maintenance</u>									
Personnel services	DA5110.1	\$ 179,292	\$ 190,288	\$ 190,288	\$ 125,472	\$ 190,288	\$ 199,743	\$ 9,455	4.97%
Overtime	DA5110.14	\$ 5,067	\$ 5,335	\$ 5,335	\$ 1,398	\$ 5,335	\$ 5,610	\$ 275	5.15%
Clothing Allowance	DA5110.12	\$ 2,500	\$ 2,625	\$ 2,625	\$ 2,625	\$ 2,625	\$ 2,625	\$ -	0.00%
Contractual	DA5110.4	\$ 191,532	\$ 220,000	\$ 220,000	\$ 72,455	\$ 220,000	\$ 223,855	\$ 3,855	1.75%
Total		\$ 378,391	\$ 418,248	\$ 418,248	\$ 201,950	\$ 418,248	\$ 431,833	\$ 13,585	3.25%
<u>Improvements</u>									
CHIPS	DA5112.2	\$ 169,108	\$ 153,641	\$ 153,641	\$ -	\$ 184,576	\$ 184,576	\$ 30,935	20.13%
Pave NY/POP	DA5112.3	\$ 35,625	\$ 35,633	\$ 35,633	\$ -	\$ 35,618	\$ 35,618	\$ (15)	-0.04%
Extreme Weather	DA5112.4	\$ 30,981	\$ 30,981	\$ 30,981	\$ -	\$ 30,981	\$ 30,981	\$ -	0.00%
Pave our Potholes	DA5112.5	\$ 23,750	\$ 23,682	\$ 23,682	\$ -	\$ 23,745	\$ 23,745	\$ 63	0.27%
<u>Bridge Repair</u>									
Contractual	DA5120.4	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ 35,000	\$ -	0.00%
Total Improvements		\$ 637,854	\$ 697,185	\$ 697,185	\$ 201,950	\$ 728,167	\$ 741,753	\$ 44,568	6.39%
<u>Machinerv</u>									
Equipment	DA5130.2	\$ 221,812	\$ 275,000	\$ 385,000	\$ 235,543	\$ 385,000	\$ 233,181	\$ (41,820)	-15.21%
Equipment - Reserve Funded	DA5130.2R	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 198,540	\$ 98,540	98.54%
Contractual	DA5130.4	\$ 135,225	\$ 140,000	\$ 140,000	\$ 54,632	\$ 140,000	\$ 140,000	\$ -	0.00%
Tools & Equipment	DA5130.41	\$ 2,780	\$ 6,000	\$ 6,000	\$ 1,515	\$ 4,000	\$ 6,000	\$ -	0.00%
Equipment Refurbishment	DA5130.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	100.00%
Diesel & Gas Fuel	DA5130.45	\$ 45,900	\$ 75,000	\$ 75,000	\$ 40,638	\$ 65,000	\$ 75,000	\$ -	0.00%
Total Machinerv		\$ 405,718	\$ 596,000	\$ 706,000	\$ 332,328	\$ 594,000	\$ 752,721	\$ 156,721	26.30%
<u>Brush and Weed Removal/Misc.</u>									
Personnel services	DA5140.1	\$ 15,960	\$ 18,300	\$ 18,300	\$ 13,080	\$ 18,300	\$ 18,300	\$ -	0.00%
Contractual	DA5140.4	\$ 444	\$ 1,000	\$ 1,000	\$ 255	\$ 1,000	\$ 1,000	\$ -	0.00%
Total Brush and Weed Removal		\$ 16,404	\$ 19,300	\$ 19,300	\$ 13,335	\$ 19,300	\$ 19,300	\$ -	0.00%

Town of Enfield - 2027 Preliminary

	<u>Code</u>	<u>2025 Actual</u>	<u>2026 Adopted Budget</u>	<u>2026 Modified Budget</u>	<u>2026 Actual @ 08/31/2026</u>	<u>2026 Projected</u>	<u>2027 Tentative</u>	<u>2026-2027 Difference</u>	<u>% Change</u>
<u>Snow Removal</u>									
Personnel services	DA5142.1	\$ 126,030	\$ 135,920	\$ 135,920	\$ 87,830	\$ 135,920	\$ 142,674	\$ 6,754	4.97%
Overtime	DA5142.14	\$ 23,171	\$ 21,340	\$ 21,340	\$ 15,800	\$ 21,340	\$ 22,440	\$ 1,100	5.15%
Contractual (Sand/Salt)	DA5142.4	\$ 30,000	\$ 40,000	\$ 40,000	\$ 1,504	\$ 40,000	\$ 42,000	\$ 2,000	5.00%
Total Snow Removal		\$ 179,201	\$ 197,260	\$ 197,260	\$ 105,134	\$ 197,260	\$ 207,114	\$ 9,854	5.00%
<u>Employee Benefits</u>									
State Retirement	DA9010.8	\$ 55,303	\$ 67,200	\$ 67,200	\$ 14,429	\$ 67,200	\$ 77,300	\$ 10,100	15.03%
Social Security	DA9030.8	\$ 26,930	\$ 28,400	\$ 28,400	\$ 18,907	\$ 28,400	\$ 30,000	\$ 1,600	5.63%
Workers Comp.	DA9040.8	\$ 24,095	\$ 25,358	\$ 25,308	\$ 18,315	\$ 25,308	\$ 25,358	\$ -	0.00%
Unemployment Ins.	DA9050.8	\$ 1,613	\$ 3,473	\$ 3,473	\$ 2,067	\$ 3,473	\$ 3,675	\$ 202	5.82%
Disability	DA9055.8	\$ 2,187	\$ 2,417	\$ 2,417	\$ 1,791	\$ 2,417	\$ 2,682	\$ 265	10.96%
Medical Insurance	DA9060.81	\$ 84,458	\$ 99,500	\$ 99,500	\$ 74,536	\$ 99,500	\$ 120,000	\$ 20,500	20.60%
Drug Tests	DA9070.8	\$ 391	\$ 500	\$ 500	\$ 150	\$ 500	\$ 500	\$ -	0.00%
Paid Family Leave	DA9080.8	\$ 1,310	\$ 1,328	\$ 1,378	\$ 1,372	\$ 1,378	\$ 1,548	\$ 220	16.57%
Total Employee Benefits		\$ 196,286	\$ 228,176	\$ 228,176	\$ 131,567	\$ 228,176	\$ 261,063	\$ 32,887	14.41%
<u>Debt Service</u>									
Installment Purchase - Principal	DA9785.6	\$ 44,083	\$ 89,774	\$ 89,774	\$ 46,932	\$ 89,774	\$ 95,218	\$ 5,444	6.06%
Installment Purchase - Interest	DA9785.7	\$ 9,149	\$ 13,879	\$ 13,879	\$ 6,300	\$ 13,879	\$ 8,248	\$ (5,632)	-40.58%
Total Debt Service		\$ 53,232	\$ 103,653	\$ 103,653	\$ 53,232	\$ 103,653	\$ 103,466	\$ (187)	-0.18%
<u>Budgetary Provisions to Fund Reserves</u>									
Bridge Reserve	DA962	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	0.00%
Equipment Reserve	DA962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Budgetary Provisions to Fund		\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -	0.00%
Unappropriated Revenue	DA990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Appropriations and Other Uses		\$ 1,488,696	\$ 1,891,574	\$ 2,001,574	\$ 837,546	\$ 1,920,556	\$ 2,135,416	\$ 243,842	12.89%

Town of Enfield - 2027 Preliminary

	<u>Code</u>	<u>2025 Actual</u>	<u>2026 Adopted Budget</u>	<u>2026 Modified Budget</u>	<u>2026 Actual @ 08/31/2026</u>	<u>2026 Projected</u>	<u>2027 Tentative</u>	<u>2026-2027 Difference</u>	<u>% Change</u>
<u>HIGHWAY FUND REVENUES</u>									
Intergovernmental Charges	DA2302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Interest	DA2401	\$ 35,657	\$ 15,000	\$ 15,000	\$ 31,258	\$ 35,000	\$ 15,000	\$ -	0.00%
Sale of Scrap	DA2650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Sale of Equipment	DA2665	\$ 33,175	\$ -	\$ -	\$ 17,001	\$ 17,001	\$ -	\$ -	0.00%
Other Compensation for Loss	DA2690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Grants from Other Governments	DA2706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Culvert Fees	DA2770	\$ 2,910	\$ 1,000	\$ 1,000	\$ 550	\$ 1,000	\$ 1,000	\$ -	0.00%
Miscellaneous Revenue	DA2771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Interfund Revenue	DA2801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CHIPS	DA3501	\$ 169,107	\$ 153,641	\$ 153,641	\$ -	\$ 184,576	\$ 184,576	\$ 30,935	20.13%
Pave NY	DA3589	\$ 35,625	\$ 35,633	\$ 35,633	\$ -	\$ 35,618	\$ 35,618	\$ (15)	-0.04%
Extreme Weather	DA3589	\$ 30,981	\$ 30,981	\$ 30,981	\$ -	\$ 30,981	\$ 30,981	\$ -	0.00%
Pave our Potholes	DA3589	\$ 23,750	\$ 23,682	\$ 23,682	\$ -	\$ 23,745	\$ 23,745	\$ 63	0.27%
Other Federal Revenue (ARPA)	DA4089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<u>Total Estimated Revenues</u>		\$ 331,205	\$ 259,937	\$ 259,937	\$ 48,809	\$ 327,921	\$ 290,920	\$ 30,983	11.92%
<u>Appropriated Reserves</u>									
Appropriated from Equipment Reserve	DA511	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 198,540	\$ 98,540	98.54%
<u>Total Appropriated Reserves</u>		\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 198,540	\$ 98,540	98.54%
<u>Total Estimated Revenue and Other</u>		\$ 331,205	\$ 359,937	\$ 359,937	\$ 48,809	\$ 327,921	\$ 489,460	\$ 129,523	35.98%
<u>HIGHWAY FUND</u>									
Appropriations		\$ 1,488,696	\$ 1,891,574	\$ 2,001,574	\$ 837,546	\$ 1,920,556	\$ 2,135,416	\$ 243,842	12.89%
Less Estimated Revenues		\$ 331,205	\$ 359,937	\$ 359,937	\$ 48,809	\$ 327,921	\$ 489,460	\$ 129,523	35.98%
Less Appropriated Fund Balance		\$ -	\$ -	\$ 110,000			\$ -	\$ -	0.00%
<u>HIGHWAY TOTAL TO BE RAISED IN PROPERTY TAXES</u>		\$ 1,411,285	\$ 1,531,637	\$ 1,531,637	\$ 1,531,637	\$ 1,531,637	\$ 1,645,956	\$ 114,319	7.46%