Town Of Clarence

2027 Adopted Budget



Patrick Casilio, Supervisor

Councilmembers:

Robert Altieri, Peter DiCostanzo, Daniel Michnik, J. Paul Shear

TOWN OF CLARENCE, NEW YORK
2027 ADOPTED BUDGET
TABLE OF CONTENTS

2027 Budget Summary	1
General Fund Computation of Tax Rate	2
General Fund Estimated Revenues	3
General Fund Appropriations	5
General Fund Salary Schedule	22
Highway Fund Computation of Tax Rate	29
Highway Fund Estimated Revenues	30
Highway Fund Appropriations	31
Highway Fund Salary Schedule	34
Central Alarm	35
Special Districts Computation of Tax Rate	36
Aquatic Growth Control District	42
Townwide Drainage District	43
Fire Protection Districts	44
Lighting Districts	
Lighting District No. 1	46
Lighting District No. 2	46
Sewer Districts	
Sewer District No. 2	47
Sewer District No. 4	47
Sewer District No. 6	48
Sewer District No. 7	48
Sewer District No. 9	49
Sewer District No. 10	49
Townwide Water District - Estimated Revenues	50
Townwide Water District Appropriations	51
Special Revenue Fund - Estimated Revenues	52
Special Assessment	53
Summary of Total Indebtedness Due in 2027	56
Schedule of Bond Principal and Interest Due in 2027	57
Schedule of Salaries of Elected Town Officials	58
APPENDIX I - Exemption Impact Report	59

TOWN OF CLARENCE, NEW YORK
2027 ADOPTED BUDGET
DETAILED TABLE OF CONTENTS

Department/Description	Page Number	Account Number
Administration & Finance	6	A1310.
Assessment	7	A1355.
Building Department - Safety Inspections	12	A3620.
Central Computer Services	10	A1680.
Central Printing and Mailing	10	A1670.
Concerts	18	A7550A.
Conservation/Bike Paths	20	A8730.
Debt Service (General Fund)	21	A9710.6..9610.7
Debt, Schedule of BOND Principal & Interest	56 - 57	
Emergency Services - (Disaster Coordinators)	13	A3989.
Employee Benefits - General Fund	21	A9010..9060
Engineer	8	A1440.
Ethics	9	A1470.
Executive-Supervisor	6	A1220.
Finance - Auditor	6	A1320.
Fire Protection Districts	44 - 45	SF3410.
General Computation of Tax Rate & Estimated Revenue	2 - 4	
Highway - Employee Benefits and Debt Service	33	DA9010.8..DA9710.7
Highway - Computation of Tax & Revenues	29 - 30	
Highway Fund Appropriations	31 - 33	DA5110..5142
Highway Superintendent - General Fund (Administration)	13 - 14	A5010..5132
Historian	18	A7510.
Joint Drainage Facility	20	A8550.
Justice Court	5	A1110.
Law-Legal Department	8	A1420.
Law Enforcement- Crossing Guards/Security Dept.	11	A3120.
Legislative - Town Board	5	A1010.
Museum	17	A7450.
Parks Department	15	A7110.
Planning Board	19	A8020.
Public Safety- Control of Animals	11 - 12	A3510.
Recreation - Administration	15	A7020.
Recreation - Special Programs, Adult Recreation, Winter Recreation	16	A7140.
Recreation	16	A7140D.
Salaries- Elected Officials	58	
Salaries - General Fund	22 - 28	
Salaries - Highway Fund	34	
Senior Center & Going Places Van Drivers	18	A7610.
Shared Services (Town Hall)	9	A1620.

TOWN OF CLARENCE, NEW YORK
2027 ADOPTED BUDGET
DETAILED TABLE OF CONTENTS

Department/Description	Page Number	Account Number
Special Assessments	53 - 55	
Special Districts (Computation of Tax Rates)	36 - 41	
Special Districts Budgets	42 - 51	
Special Items	10	A1910..A1990
Street Lighting	14	A5182.
Swimming Pool	16 - 17	A7180.
Town Clerk	7	A1410
Traffic Control	11	A3310.
Transfer to Highway Fund	21	A9901.9
Veterans' Services	14	A6510.
Youth Bureau	17	A7310.
Zoning	19	A8010.
Zoning Board of Appeals	19	A8012.

TOWN OF CLARENCE, NEW YORK
2027 ADOPTED BUDGET
BUDGET SUMMARY

Fund	Appropriations	Estimated Revenues	Appropriated Fund Balance	Debt Reserve	Amount to be Raised by Taxation
General Fund	$ 18,833,238	$ 11,464,847	$ 3,263,048	$ 300,000	$ 3,805,343
Highway Fund	7,821,089	1,772,879	350,000	10,000	5,688,210
Central Alarm	378,042	1,500	12,000	-	364,542
Aquatic Growth Control District	200	-	-	-	200
Townwide Drainage District	785,660	8,000	85,000	-	692,660
Fire Protection Districts	2,930,876	2,850	-	-	2,928,026
Lighting District No. 1	7,000	25	-	-	6,975
Lighting District No. 2	3,500	25	400	-	3,075
Sewer District No. 2	426,100	4,067	-	-	422,033
Sewer District No. 4	71,500	5,900	3,078	-	62,522
Sewer District No. 6	265,000	2,400	10,855	-	251,745
Sewer District No. 7	32,000	100	8,025	-	23,875
Sewer District No. 9	408,015	5,000	18,750	5,000	379,265
Sewer District No. 10	42,000	4,680	-	-	37,320
Townwide Water District	515,359	750	12,000	-	502,609
Special Assessments	4,764	-	-	-	4,764
Total Town Tax Levy:	**$ 32,524,343**	**$ 13,273,023**	**$ 3,763,156**	**$ 315,000**	**$ 15,173,164**
Other Charges to be Included in Levy					
Property Maintenance (32MNT)	**1,929**	**-**	**-**	**-**	**1,929**
Delinquent Water Billings (32ECW)	**234,481**	**-**	**-**	**-**	**234,481**
Total Other Charges to be Included in Levy	**$ 236,410**	**$ -**	**$ -**	**$ -**	**$ 236,410**
Grand Total	**$ 32,760,753**	**$ 13,273,023**	**$ 3,763,156**	**$ 315,000**	**$ 15,409,574**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND - COMPUTATION OF TAX RATE

		Actual 2025	Budget 2026	Adopted 2027
Budget Appropriations		$ 17,000,925	$ 17,370,815	$ 18,833,238
Less:	Estimated Revenues	11,904,909	11,234,948	11,464,847
	Appropriated Fund Balance	903,679	2,035,020	3,263,048
	Reserve for Debt	350,000	350,000	300,000
TOTAL		$ 13,158,588	$ 13,619,968	$ 15,027,895
Amount to be Raised by Taxation		$ 3,842,337	$ 3,750,847	$ 3,805,343
Assessed Valuation		$ 6,487,089,048	$ 6,566,803,252	$ 6,662,208,952
Tax Rate Per $1,000 Assessed Valuation			$ 0.571183	$ 0.571183

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND ESTIMATED REVENUE

Account Number		Actual 2025	Budget 2026	Adopted 2027
	TAX ITEMS			
	REAL PROPERTY TAX ITEMS			
A1081.	Payment in Lieu of Taxes	$ 14,623	$ 17,461	$ 8,779
A1090.	Interest and Penalties of Taxes	287,048	110,000	110,000
	NON PROPERTY TAX ITEMS			
A1120.	Erie County Sales Tax Distribution	8,079,603	7,582,826	7,900,895
A1170.	Franchise Fees	332,587	466,894	475,000
	DEPARTMENTAL INCOME			
	GENERAL GOVERNMENT SUPPORT			
A1255	Town Clerk	7,082	8,000	8,000
	PUBLIC SAFETY			
A1550.	Dog Warden Fees	14,578	10,000	10,000
A1603.	Vital Statistics Fees	21,590	15,000	17,500
	CULTURE AND RECREATION			
A2001.	Recreation Program Fees	24,785	22,500	22,500
A2025.	Swimming Pool Fees	51,615	45,000	45,000
A2089.	Other Youth Programs	12,589	11,000	11,000
	HOME AND COMMUNITY SERVICES	48,770	35,000	35,000
A2110.	Zoning Fees			
	INTERGOVERNMENTAL CHARGES			
	USE OF MONEY AND PROPERTY			
A2210.	General Services, Shared Services	219,702	239,729	244,680
A2401.	Interest Earnings	467,553	500,000	427,023
A2410.	Rental of Real Property	16,115	15,995	18,656
A2412.	Rental of Real Property, Other Governments	47,970	47,970	47,970

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND ESTIMATED REVENUE

Account Number		Actual 2025	Budget 2026	Adopted 2027
	LICENSED AND PERMITS			
	LICENSES			
A2530.	Games of Chance	$ 80	$ 100	$ 100
A2544.	Dog Licenses	34,034	30,000	30,000
A2545.	Other Licenses	23,098	20,000	20,000
	PERMITS			
A2555.	Building and Alteration Permits	409,512	285,000	295,000
A2590.	Other Permits	34,155	25,000	25,000
	FINES AND FORFEITURES			
A2610.	Fines and Forfeited Bail	170,425	230,000	200,000
	SALE OF PROPERTY AND COMPENSATION FOR LOSS			
A2655.	Minor Sales, Other	-	500	500
A2665.	Sale of Equipment - Vehicle Replacement	20,093	500	500
	MISCELLANEOUS			
A2705.	Gifts and Donations - Miscellaneous	5,071	1,000	1,000
A2706.	Gifts and Donations - Benches, IDA	3,600	1,200	1,200
A2779.	Use of Clubhouse, Pavilion and Dishes	63,925	45,000	48,000
	STATE AID			
	GENERAL			
A3000.	NYS Maintenance Aid	125,961	89,544	89,544
A3005.	Mortgage Tax	1,368,745	1,356,000	1,367,000
	CULTURE AND RECREATION			
A3820.	Youth State Aid	-	23,729	5,000
TOTAL GENERAL FUND - ESTIMATED REVENUES		**$ 11,904,909**	**$ 11,234,948**	**$ 11,464,847**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND APPROPRIATIONS

Account Number			Actual 2025	Budget 2026	Adopted 2027
		GENERAL GOVERNMENT SUPPORT			
		LEGISLATIVE			
A1010.		TOWN BOARD			
	.1	Personal Services	$ 98,283	$ 104,564	$ 104,591
	.4	Contractual Expenses	$ 12,520	$ 16,000	$ 21,800
TOTAL LEGISLATIVE			**$ 110,803**	**$ 120,564**	**$ 126,391**
		JUDICIAL			
A1110.		JUSTICE			
	.1	Personal Services	$ 262,960	$ 301,469	$ 300,294
	.2	Equipment	$ 269	$ 650	$ 650
	.4	Contractual Expenses	$ 84,480	$ 51,850	$ 53,350
TOTAL JUDICIAL			**$ 347,709**	**$ 353,969**	**$ 354,294**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND APPROPRIATIONS

Account Number			Actual 2025	Budget 2026	Adopted 2027
		GENERAL GOVERNMENT SUPPORT (continued)			
		EXECUTIVE			
A1220.		SUPERVISOR			
	.1	Personal Services	$ 188,348	$ 192,323	$ 204,101
	.2	Equipment	$ -	$ 100	$ 100
	.4	Contractual Expenses	$ 300	$ 1,850	$ 1,850
TOTAL EXECUTIVE			**$ 188,648**	**$ 194,273**	**$ 206,051**
		ADMINISTRATION & FINANCE			
A1310.	.1	Personal Services	$ 143,228	$ 149,518	$ 168,775
	.2	Equipment	$ -	$ -	$ -
	.4	Contractual Expenses	$ 196	$ 750	$ 750
TOTAL ADMINISTRATION & FINANCE			**$ 143,424**	**$ 150,268**	**$ 169,525**
		FINANCE			
A1320.		AUDITOR			
	.4	Contractual Expenses	$ 38,394	$ 45,800	$ 56,200
TOTAL FINANCE			**$ 38,394**	**$ 45,800**	**$ 56,200**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND APPROPRIATIONS

Account Number			Actual 2025	Budget 2026	Adopted 2027
		GENERAL GOVERNMENT SUPPORT (continued)			
		ASSESSMENT			
A1355.	.1	Personal Services	$ 242,619	$ 217,266	$ 241,973
	.2	Equipment	$ -	$ 200	$ 200
	.4	Contractual Expenses	$ 46,201	$ 117,919	$ 163,550
TOTAL ASSESSMENT			**$ 288,820**	**$ 335,385**	**$ 405,723**
		TOWN CLERK			
A1410.	.1	Personal Services	$ 199,566	$ 203,415	$ 211,921
	.2	Equipment	$ 80	$ 300	$ 300
	.4	Contractual Expenses	$ 14,597	$ 16,750	$ 16,750
TOTAL TOWN CLERK			**$ 214,243**	**$ 220,465**	**$ 228,971**

Account Number			Actual 2025	Budget 2026	Adopted 2027
		GENERAL GOVERNMENT SUPPORT (continued)			
		LAW			
A1420.	.1	Personal Services	$ 171,706	$ 182,223	$ 186,543
	.2	Equipment	$ -	$ -	$ -
	.4	Contractual Expenses	$ 103,410	$ 102,400	$ 102,400
TOTAL LAW			**$ 275,116**	**$ 284,623**	**$ 288,943**
		ENGINEER			
A1440.	.1	Personal Services	$ 347,548	$ 384,411	$ 416,484
	.2	Equipment	$ -	$ -	$ 2,000
	.4	Contractual Expenses	$ 118,745	$ 129,400	$ 129,700
TOTAL ENGINEER			**$ 466,293**	**$ 513,811**	**$ 548,184**

Account Number			Actual 2025	Budget 2026	Adopted 2027
		GENERAL GOVERNMENT SUPPORT (continued)			
A1470.		**BOARD OF ETHICS**			
	.4	Contractual Expenses	$ -	$ 300	$ 300
TOTAL BOARD OF ETHICS			**$ -**	**$ 300**	**$ 300**
A1620.		**SHARED SERVICES-BUILDINGS**			
	.1	Personal Services	$ 46,571	$ 50,317	$ 55,593
	.2	Equipment	$ 148	$ 24,000	$ 22,000
	.4	Contractual Expenses	$ 164,214	$ 166,690	$ 170,150
TOTAL SHARED SERVICES			**$ 210,933**	**$ 241,007**	**$ 247,743**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND APPROPRIATIONS

Account Number			Actual 2025	Budget 2026	Adopted 2027
		GENERAL GOVERNMENT SUPPORT (continued)			
A1670.		**CENTRAL PRINTING AND MAILING**			
	.1	Personal Services	$ 43,508	$ 45,784	$ 49,224
	.4	Contractual Expenses	$ 240	$ 240	$ 300
TOTAL CENTRAL PRINTING AND MAILING			**$ 43,748**	**$ 46,024**	**$ 49,524**
A1680.		**CENTRAL COMPUTER SERVICES**			
	.2	Equipment	$ 38,841	$ 20,050	$ 35,450
	.4	Contractual Expenses	$ 205,715	$ 249,544	$ 305,920
TOTAL CENTRAL COMPUTER SERVICES			**$ 244,556**	**$ 269,594**	**$ 341,370**
		SPECIAL ITEMS			
A1910.		Unallocated Insurance	$ 416,105	$ 430,000	$ 475,000
A1920.		Dues to Association of Towns	1,650	2,150	2,205
A1930.		Judgments and Claims	140	2,000	2,000
A1950.		Taxes on Town Owned Property	6,500	6,500	8,000
A1951.		Postage	44,977	45,000	45,000
A1952.		Printing and Advertising	458	2,500	2,500
A1953.		Telephone, Cell Phones	107,751	130,000	130,000
A1954.		EAP, Hiring Costs, and Testing	24,992	27,000	27,000
A1956.		Insurance Appraisal	-	200	200
A1960.		Bond & Note Expenses	2,055	2,500	2,500
A1976.		Clean-up, Spring and Fall	40,000	40,000	40,000
A1977.		Brush Removal/Grinding	40,000	40,000	40,000
A1980.		Erie County Petitions	833	8,271	2,164
A1981.		Grant Writing Consultants	21,600	21,600	24,000
A1989.		Town Maps	-	200	200
A1990.		Contingent	54,035	65,000	75,000
TOTAL SPECIAL ITEMS			**$ 761,096**	**$ 822,921**	**$ 875,769**
TOTAL GENERAL GOVERNMENT SUPPORT			**$ 3,333,783**	**$ 3,599,003**	**$ 3,898,988**

Account Number			Actual 2025	Budget 2026	Adopted 2027
		PUBLIC SAFETY			
		LAW ENFORCEMENT			
A3120.		POLICE AND CONSTABLES (Security & Crossing Guards)			
	.1	Personal Services	$ 427,096	$ 401,451	$ 413,562
	.2	Equipment	$ 7,644	$ 3,600	$ 5,100
	.4	Contractual Expenses	$ 7,662	$ 8,600	$ 8,600
TOTAL LAW ENFORCEMENT			**$ 442,403**	**$ 413,651**	**$ 427,262**
A3310.		**TRAFFIC CONTROL**			
	.4	Contractual Expenses	$ 54,537	$ 60,000	$ 60,000
TOTAL TRAFFIC CONTROL			**$ 54,537**	**$ 60,000**	**$ 60,000**
		SAFETY FROM ANIMALS			
A3510.		CONTROL OF ANIMALS			
	.1	Personal Services	$ 149,722	$ 156,172	$ 172,778
	.2	Equipment	$ 692	$ 700	$ 700

Account Number			Actual 2025	Budget 2026	Adopted 2027
		PUBLIC SAFETY (continued)			
		CONTROL OF ANIMALS CONTINUED			
	.4	Contractual Expenses	$ 15,094	$ 22,900	$ 23,500
TOTAL SAFETY FROM ANIMALS			**$ 165,508**	**$ 179,772**	**$ 196,978**
A3620.		**SAFETY INSPECTION (Building Dept.)**			
	.1	Personal Services	$ 584,794	$ 589,905	$ 630,639
	.2	Equipment	$ 488	$ 1,800	$ 1,800
	.4	Contractual Expenses	$ 18,236	$ 20,600	$ 20,600
TOTAL OTHER PROTECTION			**$ 603,517**	**$ 612,305**	**$ 653,039**

Account Number			Actual 2025	Budget 2026	Adopted 2027
		PUBLIC SAFETY (continued)			
A3989		**EMERGENCY SERVICES**			
	.1	Personal Services	$ 11,816	$ 12,014	$ 12,525
	.2	Equipment	$ -	$ 300	$ 300
	.4	Contractual Expenses	$ 277	$ 2,350	$ 2,350
TOTAL EMERGENCY SERVICES			**$ 12,093**	**$ 14,664**	**$ 15,175**
TOTAL PUBLIC SAFETY			**$ 1,278,059**	**$ 1,280,391**	**$ 1,352,454**
		TRANSPORTATION			
		ADMINISTRATION			
A5010.		HIGHWAY SUPERINTENDENT			
	.1	Personal Services	$ 451,061	$ 467,379	$ 428,149
	.2	Equipment	$ 766	$ 2,100	$ 2,100
	.4	Contractual Expenses	$ 9,996	$ 19,600	$ 24,700
TOTAL ADMINISTRATION			**$ 461,823**	**$ 489,079**	**$ 454,949**

Account Number			Actual 2025	Budget 2026	Adopted 2027
		TRANSPORTATION (continued)			
A5132.		**GARAGE**			
	.2	Equipment	$ 652,601	$ 85,500	$ 110,500
	.4	Contractual Expenses	$ 161,270	$ 185,950	$ 192,000
TOTAL GARAGE			**$ 813,871**	**$ 271,450**	**$ 302,500**
A5182.		**STREET LIGHTING**			
	.4	Contractual Expenses	$ 302,847	$ 280,000	$ 288,000
TOTAL STREET LIGHTING			**$ 302,847**	**$ 280,000**	**$ 288,000**
TOTAL TRANSPORTATION			**$ 1,578,541**	**$ 1,040,529**	**$ 1,045,449**
		ECONOMIC ASSISTANCE AND OPPORTUNITY			
A6510.		**VETERANS' SERVICES**			
	.4499	Veteran's Organization for Rooms	$ 1,000	$ 2,500	$ 2,500
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY			**$ 1,000**	**$ 2,500**	**$ 2,500**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND APPROPRIATIONS

Account Number			Actual 2025	Budget 2026	Adopted 2027
		CULTURE AND RECREATION			
A7020.		RECREATION - ADMINISTRATION			
	.1	Personal Services	$ 45,374	$ 45,457	$ 47,392
TOTAL RECREATION - ADMINISTRATION			**$ 45,374**	**$ 45,457**	**$ 47,392**
A7110.		**PARKS**			
	.1	Personal Services	$ 1,774,351	$ 2,070,132	$ 2,212,477
	.2	Equipment	$ 127,324	$ 141,500	$ 146,500
	.4	Contractual Expenses	$ 538,121	$ 503,400	$ 561,000
TOTAL PARKS			**$ 2,439,796**	**$ 2,715,032**	**$ 2,919,977**

Account Number			Actual 2025	Budget 2026	Adopted 2027
		CULTURE AND RECREATION(continued)			
A7140.		**RECREATION - SPECIAL PROGRAMS**			
	.4	Contractual Expenses	$ 17,830	$ 19,400	$ 19,400
TOTAL RECREATION - SPECIAL PROGRAMS			**$ 17,830**	**$ 19,400**	**$ 19,400**
A7140D.		**RECREATION**			
	.1	Personal Services	$ 49,064	$ 83,208	$ 86,751
	.4	Contractual Expenses	$ 10,051	$ 9,700	$ 9,700
TOTAL SUMMER RECREATION			**$ 59,116**	**$ 92,908**	**$ 96,451**
A7180.		**SWIMMING POOL**			
	.1	Personal Services	$ 135,660	$ 144,391	$ 150,539
	.2	Equipment	$ 983	$ 3,000	$ 3,500

Account Number			Actual 2025	Budget 2026	Adopted 2027
		CULTURE AND RECREATION(continued)			
		SWIMMING POOL (concluded)			
	.4	Contractual Expenses	$ 46,772	$ 54,000	$ 53,000
TOTAL SWIMMING POOL			**$ 183,415**	**$ 201,391**	**$ 207,039**
A7310.		**YOUTH BUREAU**			
	.1	Personal Services	$ 140,442	$ 157,510	$ 145,216
	.2	Equipment	$ 763	$ 3,700	$ 3,500
	.4	Contractual Expenses	$ 32,827	$ 42,700	$ 48,200
TOTAL YOUTH BUREAU			**$ 174,032**	**$ 203,910**	**$ 196,916**
A7450.		**MUSEUM**			
	.4	Contractual Expenses	$ 45,883	$ 46,033	$ 50,094
TOTAL MUSEUM			**$ 45,883**	**$ 46,033**	**$ 50,094**

Account Number			Actual 2025	Budget 2026	Adopted 2027
		CULTURE AND RECREATION(continued)			
A7510.		**HISTORIAN**			
	.1	Personal Services	$ 4,711	$ 4,827	$ 8,259
	.4	Contractual Expenses	$ 42	$ 620	$ 620
TOTAL HISTORIAN			**$ 4,753**	**$ 5,447**	**$ 8,879**
A7550A	.4000	**CONCERTS**	**$ 16,400**	**$ 16,728**	**$ 17,063**
A7610.		**ADULT ACTIVITIES**			
	.1	Personal Services	$ 22,335	$ 21,444	$ 23,489
	.4	Contractual Expenses	$ 379,833	$ 409,678	$ 432,450
TOTAL ADULT ACTIVITIES			**$ 402,168**	**$ 431,122**	**$ 455,939**
TOTAL CULTURE AND RECREATION			**$ 3,388,766**	**$ 3,777,429**	**$ 4,019,149**

Account Number			Actual 2025	Budget 2026	Adopted 2027
		HOME AND COMMUNITY SERVICES			
A8010.		**ZONING**			
	.1	Personal Services	$ 341,711	$ 353,374	$ 382,017
	.2	Equipment	$ 37	$ 1,000	$ 2,000
	.4	Contractual Expenses	$ 44,542	$ 42,175	$ 42,400
TOTAL ZONING			**$ 386,290**	**$ 396,549**	**$ 426,417**
A8012.		**BOARD OF APPEALS**			
	.1	Personal Services	$ 6,449	$ 8,574	$ 8,871
	.4	Contractual Expenses	$ -	$ -	$ -
TOTAL BOARD OF APPEALS			**$ 6,449**	**$ 8,574**	**$ 8,871**
A8020.		**PLANNING**			
	.1	Personal Services	$ 40,808	$ 48,636	$ 50,572
	.4	Contractual Expenses	$ 1,169	$ 3,067	$ 3,000
TOTAL PLANNING			**$ 41,977**	**$ 51,703**	**$ 53,572**

Account Number			Actual 2025	Budget 2026	Adopted 2027
		HOME AND COMMUNITY SERVICES(continued)			
A8550		**JOINT DRAINAGE FACILITY**			
	.4	Contractual Expenses	$ 970	$ 3,500	$ 3,500
TOTAL JOINT DRAINAGE FACILITY			**$ 970**	**$ 3,500**	**$ 3,500**
A8730.		**NATURAL RESOURCES CONSERVATION**			
	.2	Equipment	$ 7,132	$ 14,000	$ 14,000
	.4	Contractual Expenses	$ 55,250	$ 55,950	$ 63,550
TOTAL NATURAL RESOURCES			**$ 62,382**	**$ 69,950**	**$ 77,550**
TOTAL HOME AND COMMUNITY SERVICES			**$ 498,068**	**$ 530,277**	**$ 569,910**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND APPROPRIATIONS

Account Number		Actual 2025	Budget 2026	Adopted 2027
	UNDISTRIBUTED EMPLOYEE BENEFITS			
A9010.8	New York State Retirement	$ 770,558	$ 875,000	$ 895,000
A9030.8	Town Share Social Security	442,238	465,000	480,000
A9040.8	Compensation Insurance	166,274	205,000	165,000
A9050.8	Unemployment Insurance	-	5,000	20,000
A9055.8	Disability Insurance	1,926	2,800	2,800
A9060.8	Health Insurance	1,821,800	2,065,000	2,110,000
TOTAL EMPLOYEE BENEFITS		**$ 3,202,797**	**$ 3,617,800**	**$ 3,672,800**
	DEBT SERVICE			
A9710.6	Serial Bonds - Principal	2,050,900	1,996,000	2,473,500
A9710.7	Serial Bonds - Interest	1,319,011	1,226,885	1,498,489
TOTAL DEBT SERVICE		**$ 3,369,911**	**$ 3,222,885**	**$ 3,971,989**
A9901.9	Transfer to Highway Fund	**$ 350,000**	**$ 300,000**	**$ 300,000**
TOTAL GENERAL FUND APPROPRIATIONS		**$ 17,000,925**	**$ 17,370,815**	**$ 18,833,238**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND SALARY SCHEDULE

Account Number	DEPARTMENT	NUMBER OF PERSONS	Pay Rate 2027	Actual 2025	Budget 2026	Adopted 2027
A1010.	**TOWN BOARD**					
	Councilmember	4	$ 23,436	$ 93,744	$ 93,744	$ 93,744
	Part Time Clerk (350Hrs)	1	30.9905	4,539	10,820	10,847
	Total Town Board			**$ 98,283**	**$ 104,564**	**104,591**
A1110.	**JUSTICE**					
	Town Justice	2	$ 48,500	$ 97,000	$ 97,000	$ 97,000
	Clerk To Town Justice	2	34.1852	118,634	119,812	124,913
	Security Officer PT (1600 hrs)		29.6197	22,513	45,456	47,392
	Stipend for Security Officer PT		493	461	473	493
	Part Time Janitor (780 hrs)	1	20.6051	5,171	15,416	16,072
	Part Time Clerk (500 hrs)		20.6500	-	9,262	-
	Overtime		12,000	17,131	12,000	12,000
	Longevity		2,425	2,050	2,050	2,425
	Total Justice			**$ 262,960**	**$ 301,469**	**$ 300,294**
A1220	**SUPERVISOR**					
	Supervisor	1	$ 76,357	$ 76,357	$ 76,357	$ 76,357
	Deputy Supervisor		3,000	3,000	3,000	3,000
	Secretary to the Supervisor	1	39.1352	65,663	66,975	71,500
	Assistant To Supervisor PT (625 hrs)	1	52.0000	24,101	27,318	32,500
	Stipend(computer& website)		3,500	1,827	2,200	3,500
	Part Time Clerk (350 hrs)		30.9905	14,011	10,820	10,847
	Part Time Clerk (150 Hrs)		20.6500	-	2,779	3,098
	Overtime		1,800	2,115	1,600	1,800
	Longevity		1,500	1,275	1,275	1,500
	Total Supervisor			**$ 188,348**	**$ 192,323**	**$ 204,101**
A1310.	**ADMINISTRATION & FINANCE**					
	Director Administration & Finance	1	$ 107,509	$ 92,293	$ 97,269	$ 107,509
	Payroll Clerk PT (850 hrs)	1	50.0000	35,375	36,593	42,500
	Stipend for IDA		5,500	3,215	3,311	5,500
	Stipend for Bond Administrator/ Capital Projects		11,991	11,420	11,420	11,991
	Longevity		1,275	925	925	1,275
	Total Administration & Finance			**$ 143,228**	**$ 149,518**	**$ 168,775**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND SALARY SCHEDULE

Account Number	DEPARTMENT	NUMBER OF PERSONS	Pay Rate 2027	Actual 2025	Budget 2026	Adopted 2027
A1355.	**ASSESSMENT**					
	Assessor	1	$ 93,600	$ 92,512	$ 90,000	$ 93,600
	Real Property Appraiser		-	39,482	-	-
	Real Property Appraiser Tech	1	35.1762	-	-	64,267
	Senior Clerk		-	55,129	56,210	-
	Assistant to the Assessor	1	33.5785	28,247	57,117	61,348
	Stipend for IDA		4,333	4,075	4,197	4,333
	Board of Assessment Review:Chairman-Stipend		500	500	500	500
	Board Members & Chairman		50	2,150	4,000	12,000
	Part Time Clerk		-	15,985	-	-
	Overtime		3,500	380	1,500	3,500
	Longevity		2,425	2,600	2,050	2,425
	Max Sick		-	1,560	1,692	-
	Total Assessment			**$ 242,619**	**$ 217,266**	**$ 241,973**
A1410.	**TOWN CLERK**					
	Town Clerk	1	$ 87,730	$ 82,759	$ 84,148	$ 87,730
	Deputy Town Clerk	1	35.2606	68,764	61,790	64,421
	2nd Deputy Town Clerk	1	29.9012	45,039	52,399	54,629
	Part Time Clerk (100 hrs)		20.6500	419	1,852	2,065
	Longevity		1,075	2,200	925	1,075
	Overtime		2,000	384	2,300	2,000
	Total Town Clerk			**$ 199,566**	**$ 203,415**	**$ 211,921**
A1420.	**LAW**					
	Town Attorney	1	$ 59,240	$ 55,883	$ 56,821	$ 59,240
	Stipend for IDA (Secretary)		5,391	5,069	5,221	5,391
	Stipend for IDA (Council & Ast. Secretary)		4,956	-	-	4,956
	Stipend for Justice Court Liaison		-	188	-	-
	Deputy Town Attorney	1	42,746	43,905	41,000	42,746
	Town Prosecutor	1	27,341	25,792	26,225	27,341
	Part Time Clerk (400 hours)		-	-	8,000	-
	Municipal Administrative Assistant (1462 hrs)	1	32.0591	40,869	44,957	46,870
	Total Law			**$ 171,706**	**$ 182,223**	**$ 186,543**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND SALARY SCHEDULE

Account Number	DEPARTMENT	NUMBER OF PERSONS	Pay Rate 2027	Actual 2025	Budget 2026	Adopted 2027
A1440.	**ENGINEER**					
	Town Engineer	1	$ 145,653	$ 127,898	$ 133,336	$ 145,653
	Stipend for Stormwater Management Officer, Sewer Administrator		14,347	13,664	13,664	14,347
	Stipend for Administrator of Street Lights		6,604	6,180	6,335	6,604
	Assistant Municpal Engineer	1	48.6067	89,825	91,262	95,148
	Engineer Aide	1	31.7129	45,954	55,875	62,906
	Engineering Aide -Part-Time Seasonal (700 hrs)	1	23.6958	-	15,910	16,587
	Senior Clerk	1	32.8782	56,707	56,210	60,068
	Part Time Clerk (200 hrs)		30.9905	1,320	3,705	6,198
	Overtime		1,500	-	1,500	1,500
	Longevity		4,300	3,197	3,575	4,300
	Max Sick		2,648	2,430	2,515	2,648
	Building Plumbing and Drainage Examiners		75/mtg	375	525	525
	Total Engineer			**$ 347,548**	**$ 384,411**	**$ 416,484**
A1620.	**BUILDINGS**					
	Laborer	1	$ 30.3463	$ 46,463	$ 50,167	$ 55,443
	Overtime		150	108	150	150
	Total Buildings			**$ 46,571**	**$ 50,317**	**$ 55,593**
A1670.	**CENTRAL PRINTING AND MAILING**					
	Messenger	1	$ 24.2254	$ 41,793	$ 41,417	$ 44,260
	Part Time Clerk (175 hrs)		20.6500	590	3,242	3,614
	Longevity		1,350	1,125	1,125	1,350
	Total Central Printing and Mailing			**$ 43,508**	**$ 45,784**	**$ 49,224**
A3120.	**POLICE AND CONSTABLES**					
	Crossing Guard RPT (1,950 hrs)	2	$ 18.3643	$ 30,171	$ 34,348	$ 35,810
	Crossing Guard Shared w/ Amherst		15,000	26,670	11,000	15,000
	Security Officer PT (3,900 hrs)	7	21.6825	89,342	78,838	84,562
	Security Officer PT(1,000 hrs)	2	24.7800	43,156	23,493	24,780
	Security Officer PT(1,400 hrs)	4	20.6500	46,661	26,771	28,910
	Special Patrol Officer (School Resource)	1	58,000	93,810	61,000	58,000
	Special Patrol Officer (School Resource)	1	56,500	55,381	56,000	56,500
	Special Patrol Officer (School Resource)	2	55,000	41,905	110,000	110,000
	Total Police and Constables			**$ 427,096**	**$ 401,451**	**$ 413,562**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND SALARY SCHEDULE

Account Number	DEPARTMENT	NUMBER OF PERSONS	Pay Rate 2027	Actual 2025	Budget 2026	Adopted 2027
A3510.	**CONTROL OF ANIMALS**					
	Dog Control Officer			$ 41,860	$ -	$ -
	Dog Control Officer	1	$ 35.3415	60,947	62,521	69,181
	Dog Control Officer	1	30.5032	21,563	58,090	59,710
	Dog Control Officer PT (1,800 hrs.)	2	22.7150	19,033	32,561	40,887
	Overtime		3,000	4,845	3,000	3,000
	Longevity		-	1,475	-	-
	Total Control of Animals			**$ 149,722**	**$ 156,172**	**$ 172,778**
A3620.	**SAFETY INSPECTION**					
	Senior Code Enforcement Officer	1	$ 44.1662	$ 81,618	$ 80,902	$ 86,455
	Code Enforcement Officer	3	42.3892	232,992	232,942	248,931
	Code Enforcement Officer	1	39.5797	52,827	70,061	77,477
	Senior Clerk Typist	2	32.8782	113,422	112,420	120,137
	Plumbing Inspector		-	41,589	-	-
	Code Enforcement Officer PT	2	31.9203	33,834	60,499	63,074
	Part Time Clerk (280 hrs)		20.6500	-	5,375	5,782
	Overtime		20,000	21,437	20,000	20,000
	Longevity		7,125	5,525	6,100	7,125
	Max sick		1,657	1,550	1,605	1,657
	Total Safety Inspection			**$ 584,794**	**$ 589,905**	**$ 630,639**
A3989.	**EMERGENCY SERVICES**					
	Area Director of Civil Defense	1	$ 12,525	$ 11,816	$ 12,014	$ 12,525
	Total Emergency Services			**$ 11,816**	**$ 12,014**	**$ 12,525**
A5010.	**HIGHWAY SUPERINTENDENT**					
	Superintendent	1	$ 112,207	$ 105,848	$ 107,625	$ 112,207
	Deputy Highway Superintendent	1	47.0945	91,599	95,238	98,333
	General Crew Chief	1	46.0620	90,797	92,250	96,177
	Secretary to Superintendent of Highways	1	34.1216	58,852	59,795	62,340
	Senior Clerk Typist		-	52,730	54,096	-
	Part Time Clerk (250 hrs)		20.6500	-	4,799	5,163
	Janitor (900 hrs)		20.6051	15,028	17,787	18,545
	Estimated Overtime		30,000	30,482	30,000	30,000
	Longevity		3,500	4,000	4,075	3,500
	Max sick		1,884	1,724	1,714	1,884
	Total Highway Superintendent			**$ 451,061**	**$ 467,379**	**$ 428,149**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND SALARY SCHEDULE

Account Number	DEPARTMENT	NUMBER OF PERSONS	Pay Rate 2027	Actual 2025	Budget 2026	Adopted 2027
A7020.	**RECREATION ADMINISTRATION**					
	Director of Recreation II PT (580 hours)	1	$ 54.9337	$ 28,148	$ 30,560	$ 31,862
	Deputy Recreation Director PT (320 hrs)	1	48.5329	17,226	14,896	15,531
	Total Recreation Administration			**$ 45,374**	**$ 45,457**	**$ 47,392**
A7110.	**PARKS DEPARTMENT**					
	Parks Superintendent	1	$ 110,000	$ 95,227	$ 99,500	110,000
	General Crew Chief	1	46.0620	90,765	92,250	96,177
	Working Crew Chief	1	42.1883	74,837	79,246	88,089
	Senior Clerk Typist	1	32.8782	55,005	56,210	60,068
	General Mechanic	2	39.7143	153,370	152,274	165,847
	Auto Mechanic	2	40.6360	159,706	158,797	169,696
	Motor Equipment Operator I	2	38.5014	122,531	150,455	160,782
	Recreation Attendant	3	38.5014	172,759	225,683	241,173
	Groundskeeper	3	38.5014	191,230	225,683	241,173
	Maintenance Worker	4	33.5340	152,260	262,087	280,076
	Laborer	4	30.9232	174,540	241,682	258,271
	Part-Time Seasonal	8	17.7906	54,640	55,093	57,499
	Part-Time Seasonal	8	18.8044	-	55,095	57,410
	General Mechanic PT/ Seasonal	2	39.8728	6,864	19,122	19,936
	Part Time Clerk (1,200 hours)		20.6500	-	22,226	24,780
	Estimated Overtime		100,000	110,876	98,000	100,000
	Estimated Out of Title		60,000	143,468	60,000	60,000
	Longevity		21,500	16,275	15,025	21,500
	Max sick		-	-	1,705	-
	Total Parks Department			**$ 1,774,351**	**$ 2,070,132**	**$ 2,212,477**
A7140D.	**RECREATION**					
	Recreation Specialist PT (200 hrs)	2	$ 22.1422	$ 8,363	$ 8,495	$ 8,857
	Recreation Attendant PT (195 hrs)	2	17.7719	25,322	6,649	6,931
	Recreation Specialist PT Seasonal (290 hrs)	3	20.2181	-	16,871	17,590
	Recreation Attendant PT Seasonal (211 hrs)	7	18.3643	6,578	26,016	27,124
	Recreation Attendant PT Seasonal (211 hrs)	7	17.7719	8,802	25,177	26,249
	Total Summer Recreation			**$ 49,064**	**$ 83,208**	**$ 86,751**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND SALARY SCHEDULE

Account Number	DEPARTMENT	NUMBER OF PERSONS	Pay Rate 2027	Actual 2025	Budget 2026	Adopted 2027
A7180.	**SWIMMING POOL**					
	Life Guard PT Seasonal (Senior)(300hrs)	1	$ 22.8072	$ 4,210	$ 6,563	$ 6,842
	Life Guard PT Seasonal (Head)(300 hrs)	3	21.3263	15,239	18,410	19,194
	Life Guard PT Seasonal (270 hrs)	14	20.4969	67,814	74,314	77,478
	Life Guard PT Seasonal (270 hrs)	6	20.1415	37,270	31,297	32,629
	Clerk PT Seasonal (250 hrs)	2	19.3121	7,730	9,262	9,656
	Clerk PT Seasonal (250 hrs)	1	18.9576	3,397	4,546	4,739
	Total Swimming Pool			**$ 135,660**	**$ 144,391**	**$ 150,539**
A7310.	**YOUTH BUREAU**					
	Executive Director Youth PT (988 hrs)	1	$ 59.3688	$ 78,609	$ 79,950	$ 58,656
	Program Leader Youth	1	32.0000	46,353	49,329	58,464
	Youth Activities Leader PT (950 hrs.)	1	18.7315	5,974	17,068	17,795
	Youth Activities Leader PT Seasonal (550 hrs.)	2	18.3643	8,120	9,688	10,100
	Longevity		-	1,275	1,275	-
	Estimated Overtime		200	111	200	200
	Total Youth Bureau			**$ 140,442**	**$ 157,510**	**$ 145,216**
A7510.	**HISTORIAN**					
	Town Historian (469 hrs)	1	$ 17.6105	$ 4,711	$ 4,827	$ 8,259
	Total Historian			**$ 4,711**	**$ 4,827**	**$ 8,259**
A7610.	**ADULT ACTIVITIES**					
	Van Driver RPT (750 hrs)	1	$ 21.6825	$ 14,175	$ 14,751	$ 16,262
	Van Driver PT (350 hrs)	1	20.6500	8,160	6,693	7,228
	Total Adult Activities			**$ 22,335**	**$ 21,444**	**$ 23,489**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
GENERAL FUND SALARY SCHEDULE

Account Number	DEPARTMENT	NUMBER OF PERSONS	Pay Rate 2027	Actual 2025	Budget 2026	Adopted 2027
A8010.	**ZONING**					
	Director of Community Development	1	$ 107,869	$ 92,562	$ 97,611	$ 107,869
	Senior Planner	1	45.1189	-	-	$ 88,320
	Junior Planner		-	80,283	81,467	-
	Grant Administrator Stipend		17,132	14,389	14,389	17,132
	Senior Clerk Typist	1	32.8782	51,107	56,210	60,068
	Zoning Inspector Full-Time	1	42.3782	77,883	79,568	82,955
	Part Time Clerk (225 hrs)		20.6500	14,058	4,168	4,646
	Jr. Planner Pt Seasonal (402 hrs)		23.6958	5,958	9,137	9,526
	Longevity		4,500	2,900	3,825	4,500
	Overtime		7,000	2,572	7,000	7,000
	Total Zoning			**$ 341,711**	**$ 353,374**	**$ 382,017**
A8012.	**BOARD OF APPEALS**					
	Chairman		$ 1,415	$ 1,324	$ 1,357	$ 1,415
	Vice Chairman		518	485	497	518
	Board Member-14 meetings	6	82.60/ Mtg	4,640	6,720	6,938
	Total Board of Appeals			**$ 6,449**	**$ 8,574**	**$ 8,871**
A8020.	**PLANNING**					
	Executive Board Chairman (340 hours)		$ 66.0418	$ 21,162	$ 21,537	$ 22,454
	1st Vice Chairman	1	11,227	10,506	10,769	11,227
	2nd Vice Chairman	1	3,014	2,820	2,891	3,014
	Board Member	8	82.60/ Mtg	6,320	13,440	13,877
	Total Planning			**$ 40,808**	**$ 48,636**	**$ 50,572**
TOTAL SALARY SCHEDULE				**$ 5,929,732**	**$ 6,395,765**	**$ 6,712,734**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
HIGHWAY FUND - COMPUTATION OF TAX RATE

		Actual 2025	Budget 2026	Adopted 2027
Budget Appropriations		$ 7,013,630	$ 7,414,168	$ 7,821,089
Less:	Estimated Revenues	1,760,874	1,710,093	1,772,879
	Appropriated Fund Balance	150,793	350,000	350,000
	Reserve for Debt	35,000	25,000	10,000
TOTAL		$ 1,946,667	$ 2,085,093	$ 2,132,879
Amount to be Raised by Taxation		$ 5,066,963	$ 5,329,075	$ 5,688,210
Assessed Valuation		$ 6,487,089,048	$ 6,566,803,252	$ 6,662,208,952
Tax Rate Per $1,000 of Assessed Valuation			$ 0.811517	$ 0.853802

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
HIGHWAY FUND - ESTIMATED REVENUES

Account Number		Actual 2025	Budget 2026	Adopted 2027
	TAX ITEMS			
	REAL PROPERTY TAX ITEMS			
DA1081.	Payment in Lieu of Taxes	$ 19,283	$ 23,026	$ 12,474
	DEPARTMENTAL INCOME			
DA2302.	Services Other Governments	585,135	581,957	605,235
	USE OF MONEY AND PROPERTY			
DA2401.	Interest Earnings	80,450	53,110	80,166
	STATE AID			
DA3501.	Consolidated Highway Aid	416,815	417,000	440,004
DA2770.	Fuel Reimbursement	29,290	35,000	35,000
DA5030	Reimbursement from Drainage	279,900	300,000	300,000
DA5031.	Interfund Transfer from General	350,000	300,000	300,000
TOTAL HIGHWAY FUND ESTIMATED REVENUES		**$ 1,760,874**	**$ 1,710,093**	**$ 1,772,879**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
HIGHWAY FUND APPROPRIATIONS

Account Number			Actual 2025	Budget 2026	Adopted 2027
		HIGHWAY			
DA5110.		GENERAL REPAIRS			
	.1	Personal Services	$ 1,193,892	$ 1,240,277	$ 1,331,596
	.2	Equipment	$ 59,007	$ 140,000	$ 140,000
	.4	Contractual Expenses	$ 1,399,845	$ 1,442,750	$ 1,489,500
TOTAL GENERAL REPAIRS			**$ 2,652,744**	**$ 2,823,027**	**$ 2,961,096**
DA5110A.		CONSOLIDATED HIGHWAY IMPROVEMENT PROGRAM			
	.4	Contractual Expenses	$ 5,000	$ 5,000	$ 5,000
TOTAL CONSOLIDATED HWY IMPROVEMENT PROGRAM			**$ 5,000**	**$ 5,000**	**$ 5,000**
DA5120.		BRIDGES FUND			
	.1	Personal Services	$ -	$ -	$ -
	.4	Contractual Expenses	$ 25,000	$ 25,000	$ 25,000
TOTAL BRIDGES FUND			**$ 25,000**	**$ 25,000**	**$ 25,000**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
HIGHWAY FUND APPROPRIATIONS

Account Number			Actual 2025	Budget 2026	Adopted 2027
DA5130.		MACHINERY			
	.1	Personal Services	$ 416,456	$ 378,581	$ 400,251
	.2	Equipment	$ 250,742	$ 130,000	$ 130,000
	.4	Contractual Expenses	$ 369,658	$ 405,000	$ 420,000
TOTAL MACHINERY			**$ 1,036,856**	**$ 913,581**	**$ 950,251**
		SNOW AND MISCELLANEOUS			
DA5140E.		MISCELLANEOUS (OTHER)			
	.4	Contractual Expenses	$ 12,488	$ 13,000	$ 13,000
TOTAL MISCELLANEOUS (OTHER)			**$ 12,488**	**$ 13,000**	**$ 13,000**
DA5142.		SNOW REMOVAL			
	.1	Personal Services	$ 933,699	$ 938,000	$ 1,017,484
	.4	Contractual Expenses	$ 374,850	$ 355,000	$ 400,000
TOTAL SNOW REMOVAL			**$ 1,308,549**	**$ 1,293,000**	**$ 1,417,484**
TOTAL SNOW REMOVAL AND MISCELLANEOUS			**$ 1,321,037**	**$ 1,306,000**	**$ 1,430,484**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
HIGHWAY FUND APPROPRIATIONS

Account Number		Actual 2025	Budget 2026	Adopted 2027
	UNDISTRIBUTED			
	EMPLOYEE BENEFITS			
DA9010.8	New York State Retirement	$ 387,026	$ 475,000	$ 470,000
DA9030.8	Social Security	188,530	205,000	210,000
DA9040.8	Comp. Insurance	117,064	105,000	90,000
DA9050.8	Unemployment Insurance	2,309	5,000	6,500
DA9055.8	Disability Insurance	906	1,200	1,200
DA9060.8	Health Insurance	794,978	1,080,000	1,070,000
TOTAL EMPLOYEE BENEFITS		**$ 1,490,813**	**$ 1,871,200**	**$ 1,847,700**
	DEBT SERVICE			
DA9710.6	Serial Bonds - Principal	$ 367,100	$ 372,000	$ 455,500
DA9710.7	Serial Bonds - Interest	114,765	98,360	145,986
TOTAL DEBT SERVICE		**$ 481,865**	**$ 470,360**	**$ 601,486**
DA9800.8	Erie County Petitions	**$ 315**	**$ -**	**$ 72**
TOTAL HIGHWAY FUND APPROPRIATIONS		**$ 7,013,630**	**$ 7,414,168**	**$ 7,821,089**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
HIGHWAY FUND SALARY SCHEDULE

	Number of Persons	Rate of Pay 2027	Actual 2025	Budget 2026	Adopted 2027
General Crew Chief	1	$ 46.0620	$ 90,693	$ 92,250	$ 96,177
Auto Mechanic Crew Chief	1	42.1883	88,378	82,431	88,089
Auto Mechanic	2	40.6360	136,862	158,797	169,696
Working Crew Chief	4	42.1883	233,815	316,986	352,357
Heavy Motor Equipment Operator	5	39.7143	278,440	380,686	414,617
Motor Equipment Operator I	6	38.5014	374,304	451,365	482,346
Assistant Auto Mechanic	1	38.5014	57,772	75,228	80,391
Maintenance Workers	10	33.5340	285,753	655,216	700,190
Laborer	4	30.9232	259,779	241,682	258,271
Labor-Part Time (480 hrs)	3	17.7719	20,979	24,546	25,592
Estimated Overtime			360,965	250,000	250,000
Estimated Out of Title			475,369	50,000	50,000
Longevity			21,300	20,000	23,075
Stipends ($6,712 & 3,872)			9,080	10,250	10,584
Max sick			2,939	3,420	3,531
TOTAL HIGHWAY FUND SALARY SCHEDULE			**$ 2,696,428**	**$ 2,812,858**	**$ 3,004,915**

	DA5110	DA5130	DA5142	Drainage Dist.
Full Time	$ 1,161,473	$ 338,176	$ 897,484	$ 245,000
Estimated Overtime	100,000	50,000	100,000	-
Estimated Out of Title	20,000	10,000	20,000	-
Part Time	25,592	-	-	-
Longevity	21,000	2,075	-	-
Max Sick	3,531	-	-	-
Stipends	-	-	-	10,584
TOTAL	$ 1,331,596	$ 400,251	$ 1,017,484	$ 255,584

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
CENTRAL ALARM

Account Number			Actual 2025	Budget 2026	Adopted 2027
SA-1-3310.		PUBLIC SAFETY			
	.4	Contractual Expenses			
	.4000	Contract with Town of Amherst	$ 312,628	$ 320,000	$ 378,000
SA-1-9045.		MISCELLANEOUS			
	.800	Erie County Petitions	20	232	42
TOTAL CENTRAL ALARM APPROPRIATIONS			**$ 312,648**	**$ 320,232**	**$ 378,042**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL DISTRICTS
COMPUTATION OF TAX RATE

	Actual 2025	Budget 2026	Adopted 2027
CENTRAL ALARM			
Budget Appropriations	$ 312,648	$ 320,232	$ 378,042
Less: Estimated Revenues	4,026	1,500	1,500
Appropriated Fund Balance	26,477	12,000	12,000
Amount to be Raised by Taxation	**$ 282,145**	**$ 306,732**	**$ 364,542**
Assessed Valuation	$ 6,624,285,210	$ 6,705,764,352	$ 6,783,398,059
Tax Rate per $1,000 Assessed Valuation	$ 0.042592	$ 0.045742	$ 0.053740
AQUATIC GROWTH CONTROL DISTRICT			
Budget Appropriations	$ -	$ 500	$ 200
Less: Estimated Revenues	232	50	-
Appropriated Fund Balance	-	225	-
Amount to be Raised by Taxation	**$ (232)**	**$ 225**	**$ 200**
Number of Units	-	39	39
Tax Rate per Unit		$ 5.769231	$ 5.128205
TOWNWIDE DRAINAGE DISTRICT			
Budget Appropriations-O & M	$ 592,203	$ 678,920	$ 785,660
Less: Estimated Revenues	22,643	8,000	8,000
Appropriated Fund Balance	44,863	100,000	85,000
Amount to be Raised by Taxation-O & M	**$ 524,697**	**$ 570,920**	**$ 692,660**
Assessed Valuation	$ 6,629,267,495	$ 6,709,934,561	$ 6,787,855,604
Tax Rate per $1,000 Assessed Valuation	$ 0.076118	$ 0.082073	$ 0.099047
Frontage	2,009,000	2,021,440	2,034,399
Rate per Front Foot	$ 0.01	$ 0.01	$ 0.01

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL DISTRICTS
COMPUTATION OF TAX RATE

	Actual 2025	Budget 2026	Adopted 2027
FIRE PROTECTION DISTRICT - CLARENCE CENTER			
Budget Appropriations	$ 1,245,244	$ 1,293,528	$ 1,160,047
Less: Estimated Revenues	2,708	750	750
Appropriated Fund Balance	-	-	-
Amount to be Raised by Taxation	**$ 1,242,536**	**$ 1,292,778**	**$ 1,159,297**
Assessed Valuation	$ 2,255,955,898	$ 2,300,048,764	$ 2,347,340,880
Tax Rate per $1,000 Assessed Valuation	$ 0.550780	$ 0.562065	$ 0.493877
FIRE PROTECTION DISTRICT - RAPIDS			
Budget Appropriations	$ 49,407	$ 50,395	$ 51,907
Less: Estimated Revenues	-	-	-
Appropriated Fund Balance	-	-	-
Amount to be Raised by Taxation	**$ 49,407**	**$ 50,395**	**$ 51,907**
Assessed Valuation	$ 137,246,084	$ 138,583,056	$ 138,666,710
Tax Rate per $1,000 Assessed Valuation	$ 0.359988	$ 0.363646	$ 0.374328
FIRE PROTECTION DISTRICT - SWORMVILLE			
Budget Appropriations	$ 315,904	$ 324,870	$ 327,984
Less: Estimated Revenues	1,647	350	500
Deficit Fund Balance Appropriation	-	-	-
Amount to be Raised by Taxation	**$ 314,256**	**$ 324,520**	**$ 327,484**
Assessed Valuation	$ 459,632,923	$ 466,358,106	$ 470,778,292
Tax Rate per $1,000 Assessed Valuation	$ 0.683711	$ 0.695860	$ 0.695622

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL DISTRICTS
COMPUTATION OF TAX RATE

	Actual 2025	Budget 2026	Adopted 2027
FIRE PROTECTION DISTRICT - EAST AMHERST			
Budget Appropriations	$ 367,139	$ 376,042	$ 375,248
Less: Estimated Revenues	2,118	800	800
Deficit Fund Balance Appropriation	-	-	-
Amount to be Raised by Taxation	**$ 365,021**	**$ 375,242**	**$ 374,448**
Assessed Valuation	$ 1,057,324,168	$ 1,060,459,276	$ 1,063,242,476
Tax Rate per $1,000 Assessed Valuation	$ 0.345231	$ 0.353849	$ 0.352176
FIRE PROTECTION DISTRICT - HARRIS HILL			
Budget Appropriations	$ 1,113,051	$ 1,082,739	$ 1,015,690
Less: Estimated Revenues	3,327	800	800
Deficit Fund Balance Appropriation	-	-	-
Amount to be Raised by Taxation	**$ 1,109,724**	**$ 1,081,939**	**$ 1,014,890**
Assessed Valuation	$ 1,525,158,776	$ 1,537,661,045	$ 1,551,477,911
Tax Rate per $1,000 Assessed Valuation	$ 0.727612	$ 0.703626	$ 0.654144
LIGHTING DISTRICT NO. 1			
Budget Appropriations	$ 5,880	$ 8,200	$ 7,000
Less: Estimated Revenues	157	-	25
Appropriated Fund Balance	-	-	-
Amount to be Raised by Taxation	**$ 5,723**	**$ 8,200**	**$ 6,975**
Number of Units	28	28	28
Tax Rate per Unit	$ 204.39	$ 292.86	$ 249.11

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL DISTRICTS
COMPUTATION OF TAX RATE

	Actual 2025	Budget 2026	Adopted 2027
LIGHTING DISTRICT NO. 2			
Budget Appropriations	$ 2,956	$ 3,800	$ 3,500
Less: Estimated Revenues	215	25	25
Appropriated Fund Balance	-	625	400
Amount to be Raised by Taxation	**$ 2,740**	**$ 3,150**	**$ 3,075**
Number of Units	13	13	13
Tax Rate per Unit	$ 210.80	$ 242.31	$ 236.54
SEWER DISTRICT NO. 2			
Budget Appropriations-O & M	$ 367,760	$ 421,000	$ 426,100
Less: Estimated Revenues	36,843	9,700	4,067
Appropriated Fund Balance	-	251	-
Amount to be Raised by Taxation-O & M	**$ 330,917**	**$ 411,049**	**$ 422,033**
Equivalent Dwelling Units	1,355.03	1,373.03	1,408.03
Rate per Equivalent Dwelling Unit	$ 244.213449	$ 299.373648	$ 299.732960
SEWER DISTRICT NO. 4			
Budget Appropriations-O & M	$ 55,554	$ 71,500	$ 71,500
Less: Estimated Revenues	17,931	4,770	5,900
Appropriated Fund Balance	-	8,502	3,078
Amount to be Raised by Taxation-O & M	**$ 37,623**	**$ 58,228**	**$ 62,522**
Equivalent Dwelling Units	191	206	221
Rate per Equivalent Dwelling Unit	$ 196.979476	$ 282.660194	$ 282.904977

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL DISTRICTS
COMPUTATION OF TAX RATE

	Actual 2025	Budget 2026	Adopted 2027
SEWER DISTRICT NO. 6			
Budget Appropriations	$ 250,647	$ 265,000	$ 265,000
Less: Estimated Revenues	13,687	2,800	2,400
Appropriated Fund Balance	-	11,608	10,855
Amount to be Raised by Taxation	**$ 236,960**	**$ 250,592**	**$ 251,745**
Equivalent Dwelling Units	784.50	794.50	797.50
Rate per Equivalent Dwelling Units	$ 302.051727	$ 315.408433	$ 315.667712
SEWER DISTRICT NO. 7			
Budget Appropriations-O & M	$ 28,510	$ 32,000	$ 32,000
Less: Estimated Revenues	371	100	100
Appropriated Fund Balance	4,299	8,045	8,025
Amount to be Raised by Taxation-O & M	**$ 23,840**	**$ 23,855**	**$ 23,875**
Equivalent Dwelling Units	79	79	79
Rate per Equivalent Dwelling Unit	$ 301.776076	$ 301.962025	$ 302.215190
SEWER DISTRICT NO. 9			
Budget Appropriations-O & M	$ 200,116	$ 225,000	$ 220,000
Less: Estimated Revenues	10,177	5,000	5,000
Appropriated Fund Balance	-	20,900	15,750
Amount to be Raised by Taxation-O & M	**$ 189,939**	**$ 199,100**	**$ 199,250**
Equivalent Dwelling Units	721.14	716.14	716.14
Rate per Equivalent Dwelling Unit	$ 263.387595	$ 278.018265	$ 278.227721
Debt Service Portion	$ 196,180	$ 189,855	$ 188,015
Less: Appropriated Fund Balance	15,000	5,000	3,000
Reserve for Debt	15,000	10,000	5,000
Amount to be Raised by Taxation-Debt Service	**$ 166,180**	**$ 174,855**	**$ 180,015**
Assessed Valuation	$ 176,000,400	$ 176,125,300	$ 175,674,000
Tax Rate per $1,000 Assessed Valuation	$ 0.944202	$ 0.992788	$ 1.024708

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL DISTRICTS
COMPUTATION OF TAX RATE

	Actual 2025	Budget 2026	Adopted 2027
SEWER DISTRICT NO. 10			
Budget Appropriations-O & M	$ 24,024	$ 38,000	$ 42,000
Less: Estimated Revenues	4,470	9,177	4,680
Appropriated Fund Balance	-	-	-
Amount to be Raised by Taxation-O & M	**$ 19,553**	**$ 28,823**	**$ 37,320**
Equivalent Dwelling Units	66	68	88
Rate per Equivalent Dwelling Unit	$ 296.263333	$ 423.867647	$ 424.090909
TOWNWIDE WATER DISTRICT			
Appropriations	$ 453,844	$ 456,841	$ 515,359
Less: Estimated Revenues	2,625	500	750
Appropriated Fund Balance	15,191	12,000	12,000
Amount to be Raised by Taxation-O & M	**$ 436,028**	**$ 444,341**	**$ 502,609**
Assessed Valuation	$ 6,618,236,085	$ 6,699,716,985	$ 6,776,750,023
1st 50 feet	605,909	609,990	614,696
Additional Frontage	1,377,231	1,384,144	1,392,343
Rate on Assessed Valuation	0.060265	0.060737	0.068604
Rate on 1st 50 feet	0.050000	0.050000	0.050000
Rate on Additional Frontage	0.005000	0.005000	0.005000
Amount to be Raised on Assessed Valuation	398,848	406,921	464,912
Amount to be Raised on 1st 50 feet	30,295	30,500	30,735
Amount to be Raised on Add'l Frontage	6,885	6,920	6,962
Total to be Raised	**$ 436,028**	**$ 444,341**	**$ 502,609**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
AQUATIC GROWTH CONTROL DISTRICT

Account Number			Actual 2025	Budget 2026	Adopted 2027
SA-2-8540.		HOME AND COMMUNITY SERVICES			
	.4	Contractual Expenses			
	.4150	Annual Maintenance	$ -	$ 500	$ 200
TOTAL AQUATIC GROWTH CONTROL DISTRICT APPROPRIATIONS			**$ -**	**$ 500**	**$ 200**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
TOWNWIDE DRAINAGE DISTRICT

Account Number			Actual 2025	Budget 2026	Adopted 2027
SD-8540.		MAINTENANCE			
	.1	Personal Services	$ 152,381	$ 256,000	$ 255,584
	.2	Equipment			
	.275	Pipe and Miscellaneous Equipment	72,100	80,000	85,000
	.4	Contractual Expenses			
	.4330	Equipment Rental	351,079	320,000	320,000
	.4340	Professional Services	5,000	2,500	105,000
SD-9030		Employee Benefits			
	.8	Town Share Social Security	11,608	20,000	20,000
SD-9800.		MISCELLANEOUS			
	.8	Erie County Petitions	35	420	76
TOTAL TOWNWIDE DRAINAGE DISTRICT APPROPRIATIONS-OPERATIONS AND MAINTENANCE			**$ 592,203**	**$ 678,920**	**$ 785,660**

Account Number			Actual 2025	Budget 2026	Adopted 2027
SF3410.	CLARENCE CENTER FIRE PROTECTION DISTRICT				
	.4	Contractual Expenses			
		Fire Contract-Clarence Center	$ 952,646	$ 971,699	$ 1,000,850
		Fire Phones	1,827	1,860	1,800
		Service Awards Program	262,461	284,900	127,000
		Erie County Petitions	-	69	397
		Workers Compensation	28,310	35,000	30,000
TOTAL CLARENCE CENTER FIRE PROTECTION			**$ 1,245,244**	**$ 1,293,528**	**$ 1,160,047**
		DISTRICT APPROPRIATIONS			
SF3410.	RAPIDS FIRE PROTECTION DISTRICT				
	.4	Contractual Expenses			
		Fire Contract-Rapids	$ 49,407	$ 50,395	$ 51,907
TOTAL RAPIDS FIRE PROTECTION			**$ 49,407**	**$ 50,395**	**$ 51,907**
		DISTRICT APPROPRIATIONS			
SF3410.	SWORMVILLE FIRE PROTECTION DISTRICT				
	.4	Contractual Expenses			
		Fire Contract-Swormville	$ 264,676	$ 269,970	$ 278,069
		Fire Phones	343	355	350
		Erie County Petitions	-	46	65
		Service Awards Program	42,632	44,500	40,000
		Workers Compensation	8,252	10,000	9,500
TOTAL SWORMVILLE FIRE PROTECTION			**$ 315,904**	**$ 324,870**	**$ 327,984**
		DISTRICT APPROPRIATIONS			

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
FIRE PROTECTION DISTRICTS

Account Number			Actual 2025	Budget 2026	Adopted 2027
SF3410.	EAST AMHERST FIRE PROTECTION DISTRICT				
	.4	Contractual Expenses			
		Fire Contract-East Amherst	$ 315,752	$ 322,067	$ 331,729
		Service Awards Program	41,634	43,000	33,000
		Fire Phones	459	475	475
		Erie County Petitions	-	-	44
		Workers Compensation	9,294	10,500	10,000
TOTAL EAST AMHERST FIRE PROTECTION DISTRICT APPROPRIATIONS			**$ 367,139**	**$ 376,042**	**$ 375,248**
SF3410.	HARRIS HILL FIRE PROTECTION DISTRICT				
	.4	Contractual Expenses			
		Fire Contract-Harris Hill	$ 865,837	$ 883,154	$ 909,649
		Fire Phones	-	-	-
		Service Awards Program	220,246	167,000	78,000
		Erie County Petitions	313	4,085	42
		Workers Compensatio	26,655	28,500	28,000
TOTAL HARRIS HILL FIRE PROTECTION DISTRICT APPROPRIATIONS			**$ 1,113,051**	**$ 1,082,739**	**$ 1,015,690**
TOTAL FIRE PROTECTION DISTRICTS APPROPRIATION			**$ 3,090,745**	**$ 3,127,574**	**$ 2,930,876**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
LIGHTING DISTRICTS

Account Number			Actual 2025	Budget 2026	Adopted 2027
		LIGHTING DISTRICT NO. 1			
SL-1-5182.		TRANSPORTATION			
	.4	Contractual Expenses			
		Street Lighting	$ 5,880	$ 8,200	$ 7,000
TOTAL LIGHTING DISTRICT NO. 1 APPROPRIATIONS			**$ 5,880**	**$ 8,200**	**$ 7,000**
		LIGHTING DISTRICT NO. 2			
SL-3-5182.		TRANSPORTATION			
	.4	Contractual Expenses			
		Street Lighting	$ 2,956	$ 3,800	$ 3,500
TOTAL LIGHTING DISTRICT NO. 2 APPROPRIATIONS			**$ 2,956**	**$ 3,800**	**$ 3,500**

Account Number			Actual 2025	Budget 2026	Adopted 2027
	SEWER DISTRICT NO. 2				
SS-2-8130.		SEWAGE TREATMENT AND DISPOSAL			
	.4	Contractual Expenses			
	.4340	Professional Services	$ 362,168	$ 415,000	$ 420,000
	.4380	Utilities	5,591	6,000	6,100
		Total Contractual Expenses	$ 367,760	$ 421,000	$ 426,100
TOTAL SEWAGE TREATMENT AND DISPOSAL			**$ 367,760**	**$ 421,000**	**$ 426,100**
TOTAL SEWER DISTRICT NO. 2 APPROPRIATIONS			**$ 367,760**	**$ 421,000**	**$ 426,100**
	SEWER DISTRICT NO. 4				
SS-4-8130.		SEWAGE TREATMENT AND DISPOSAL			
	.4	Contractual Expenses			
	.4340	Professional Services	$ 55,554	$ 71,500	$ 71,500
		Total Contractual Expenses	$ 55,554	$ 71,500	$ 71,500
TOTAL SEWAGE TREATMENT AND DISPOSAL			**$ 55,554**	**$ 71,500**	**$ 71,500**
TOTAL SEWER DISTRICT NO. 4 APPROPRIATIONS			**$ 55,554**	**$ 71,500**	**$ 71,500**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SEWER DISTRICTS

Account Number			Actual 2025	Budget 2026	Adopted 2027
	SEWER DISTRICT NO. 6				
SS-6-8130.		SEWAGE TREATMENT AND DISPOSAL			
	.4	Contractual Expenses			
	.4340	Professional Services			
		Total Contractual Expenses	$ 250,647	$ 265,000	$ 265,000
TOTAL SEWAGE TREATMENT AND DISPOSAL			**$ 250,647**	**$ 265,000**	**$ 265,000**
TOTAL SEWER DISTRICT NO. 6 APPROPRIATIONS			**$ 250,647**	**$ 265,000**	**$ 265,000**
	SEWER DISTRICT NO. 7				
SS-7-8130.		SEWAGE TREATMENT AND DISPOSAL			
	.4	Contractual Expenses			
	.4340	Professional Services	$ 28,510	$ 32,000	$ 32,000
TOTAL SEWAGE TREATMENT AND DISPOSAL			**$ 28,510**	**$ 32,000**	**$ 32,000**
TOTAL SEWER DISTRICT NO. 7 OPERATIONS AND MAINTENANCE APPROPRIATIONS			**$ 28,510**	**$ 32,000**	**$ 32,000**

Account Number			Actual 2025	Budget 2026	Adopted 2027
	SEWER DISTRICT NO. 9				
SS-9-8130.		SEWAGE TREATMENT AND DISPOSAL			
	.4	Contractual Expenses			
	.4340	Professional Services	$ 200,116	$ 225,000	$ 220,000
TOTAL SEWAGE TREATMENT AND DISPOSAL			**$ 200,116**	**$ 225,000**	**$ 220,000**
TOTAL SEWER DISTRICT NO. 9 OPERATIONS AND MAINTENANCE APPROPRIATIONS			**$ 200,116**	**$ 225,000**	**$ 220,000**
SS-9-9710.		DEBT SERVICE			
	.6	Serial Bond Principal	$ 127,000	$ 127,000	$ 131,000
	.7	Serial Bond Interest	69,180	62,855	56,990
		Total Debt Service:	$ 196,180	$ 189,855	$ 187,990
SS-9-9800.					
	.8	Erie County Petitions	$ -	$ -	$ 25
TOTAL SEWER DISTRICT NO. 9 DEBT SERVICE APPROPRIATIONS			**$ 196,180**	**$ 189,855**	**$ 188,015**
TOTAL SEWER DISTRICT NO. 9 APPROPRIATIONS			**$ 396,296**	**$ 414,855**	**$ 408,015**

Account Number					
	SEWER DISTRICT NO. 10				
SS-9-8130.		SEWAGE TREATMENT AND DISPOSAL			
	.4	Contractual Expenses			
	.4340	Professional Services	$ 24,024	$ 38,000	$ 42,000
TOTAL SEWAGE TREATMENT AND DISPOSAL			**$ 24,024**	**$ 38,000**	**$ 42,000**
TOTAL SEWER DISTRICT NO. 10 OPERATIONS AND MAINTENANCE APPROPRIATIONS			**$ 24,024**	**$ 38,000**	**$ 42,000**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
TOWNWIDE WATER DISTRICT-ESTIMATED REVENUES

Account Number		Actual 2025	Budget 2026	Adopted 2027
SW2401.	Interest Earnings	$ 2,625	$ 500	$ 750
TOTAL CONSOLIDATED WATER DISTRICT - ESTIMATED REVENUES		**$ 2,625**	**$ 500**	**$ 750**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
TOWNWIDE WATER DISTRICT-APPROPRIATIONS

Account Number			Actual 2025	Budget 2026	Adopted 2027
		TRANSMISSION AND DISTRIBUTION			
SW8340.					
	.4	Contractual Expenses			
	.4331	Hydrant Rental	$ 448,284	$ 450,000	$ 508,000
SW9060.		EMPLOYEE BENEFITS			
	.8	Health Insurance	5,532	6,500	7,300
TOTAL CONSOLIDATED WATER DISTRICT OPERATIONS AND MAINTENANCE APPROPRIATIONS			**$ 453,816**	**$ 456,500**	**$ 515,300**
SW9800.		MISCELLANEOUS			
	.8	Erie County Petitions	28	341	59
TOTAL CONSOLIDATED WATER DISTRICT DEBT SERVICE APPROPRIATIONS			**$ 28**	**$ 341**	**$ 59**
TOTAL CONSOLIDATED WATER DISTRICT APPROPRIATIONS			**$ 453,844**	**$ 456,841**	**$ 515,359**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL REVENUE-ESTIMATED REVENUES

Account Number	Actual 2025	Budget 2026	Adopted 2027
CSR2089 - Special Revenue - Recreation Fees	$ 22,050	$ 15,000	$ 15,000
CSR2401 - Recreation Fee Interest	3,988	1,500	500
Total Recreation Fee Estimated Revenues	**$ 26,038**	**$ 16,500**	**$ 15,500**
CSR2089 - Special Revenue - Open Space Fees	$ 67,874	$ 35,000	$ 35,000
CSR2401 - Open Space Fee Interest	45,955	15,000	5,000
Total Open Space Fee Estimated Revenue	**$ 113,829**	**$ 50,000**	**$ 40,000**
CSR3500 - 1903 Donation Open Space	$ -	$ -	$ -
CSR2401 - 1903 Interest	193	50	75
Total Donated Open Space Fee Estimated Revenue	**$ 193**	**$ 50**	**$ 75**
Total Open Space Fee Estimated Revenues	**$ 193**	**$ 50**	**$ 75**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL ASSESSMENTS
BETWEEN CLARENCE WATER DISTRICT NO. 1 AND TOWN OF LANCASTER HYDRANT CHARGE

	2027 RATE	2027 QUANTITY	CHARGE	Actual 2025	Budget 2026	Adopted 2027
Account Number: 82.01-1-14						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	345,000	28.57	28.32	28.46	28.57
Front Footage	0.37	80	29.60	25.60	28.00	29.60
			$ 96.17	**$ 90.92**	**$ 93.46**	**$ 96.17**
Account Number: 82.01-1-15.1						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	325,000	26.91	26.68	26.81	26.91
Front Footage	0.37	138	51.06	44.16	48.30	51.06
			$ 115.97	**$ 107.84**	**$ 112.11**	**$ 115.97**
Account Number: 82.01-1-17						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	270,000	22.36	22.17	22.28	22.36
Front Footage	0.37	70	25.90	22.40	24.50	25.90
			$ 86.26	**$ 81.57**	**$ 83.78**	**$ 86.26**
Account Number: 82.01-1-18						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	294,000	24.34	24.14	24.26	24.34
Front Footage	0.37	70	25.90	22.40	24.50	25.90
			$ 88.24	**$ 83.54**	**$ 85.76**	**$ 88.24**
Account Number: 82.01-1-19						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	400,000	33.12	32.84	33.00	33.12
Front Footage	0.37	70	25.90	22.40	24.50	25.90
			$ 97.02	**$ 92.24**	**$ 94.50**	**$ 97.02**
Account Number: 82.01-1-20						
Tap Benefit	$ 38.00	-	$ -	$ -	$ -	$ -
Assessed Valuation	0.0828	310,000	25.67	25.45	25.58	25.67
Front Footage	0.37	100	37.00	32.00	35.00	37.00
			$ 62.67	**$ 57.45**	**$ 60.58**	**$ 62.67**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL ASSESSMENTS
BETWEEN CLARENCE WATER DISTRICT NO. 1 AND TOWN OF LANCASTER HYDRANT CHARGE

	2027 RATE	2027 QUANTITY	CHARGE	Actual 2025	Budget 2026	Adopted 2027
Account Number: 82.01-1-21						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	235,000	19.46	19.29	19.39	19.46
Front Footage	0.37	100	37.00	32.00	35.00	37.00
			$ 94.46	**$ 88.29**	**$ 91.39**	**$ 94.46**
Account Number: 82.01-1-22						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	236,000	19.54	19.38	19.47	19.54
Front Footage	0.37	126	46.62	40.32	44.10	46.62
			$ 104.16	**$ 96.70**	**$ 100.57**	**$ 104.16**
Account Number: 82.01-1-23						
Tap Benefit	$ 38.00	-	$ -	$ -	$ -	$ -
Assessed Valuation	0.0828	1,040,000	86.11	85.38	85.80	86.11
Front Footage	0.37	336	124.36	107.55	117.60	124.36
			$ 210.47	**$ 192.93**	**$ 203.40**	**$ 210.47**
Account Number: 82.01-1-25						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	610,000	50.51	50.08	50.33	50.51
Front Footage	0.37	175	64.75	56.00	61.25	64.75
			$ 153.26	**$ 143.08**	**$ 148.58**	**$ 153.26**
Account Number: 82.01-1-26						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	525,000	43.47	43.10	43.31	43.47
Front Footage	0.37	148	54.76	47.36	51.80	54.76
			$ 136.23	**$ 127.46**	**$ 132.11**	**$ 136.23**
Account Number: 82.01-1-47.1						
Tap Benefit	$ 38.00	1	$ 38.00	$ 37.00	$ 37.00	$ 38.00
Assessed Valuation	0.0828	1,475,000	122.13	121.10	121.69	122.13
Front Footage	0.37	294	108.78	94.08	102.90	108.78
			$ 268.91	**$ 252.18**	**$ 261.59**	**$ 268.91**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SPECIAL ASSESSMENTS
BETWEEN CLARENCE WATER DISTRICT NO. 1 AND TOWN OF LANCASTER HYDRANT CHARGE

	2027 RATE	2027 QUANTITY	CHARGE	Actual 2025	Budget 2026	Adopted 2027
Hydrant Charge	$ 250	13	$ 250			**$ 3,250**
Account Number:30.00-4-44.1						
Account Number:30.00-4-61.12						
Account Number:44.14-2-65						
Account Number:44.00-1-19.11						
Account Number:45.00-2-4						
Account Number:57.11-4-15						
Account Number:57.05-5-7.111						
Account Number:58.19-1-1						
Account Number:70.10-3-1						
Account Number:70.12-2-18.1						
Account Number:70.20-4-3.1						
Account Number:71.17-1-66						
Account Number:83.00-3-25.11/A						
Property Maintenance (32MNT)						
4640 Christian Drive						$ 1,049
8285 Hunters Cove						$ 880
						$ 1,929
Delinquent Water Billings (32ECW)						**234,481**
TOTAL SPECIAL ASSESSMENT						**$ 241,174**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SUMMARY OF TOTAL INDEBTEDNESS DUE 2027

	Actual 2025	Budget 2026	Adopted 2027
Total Bonded Indebtedness Principal & Interest Due in 2027	$ 4,047,957	$ 3,883,100	$ 4,761,465
TOTAL INDEBTEDNESS DUE	**$ 4,047,957**	**$ 3,883,100**	**$ 4,761,465**
Breakdown by Operating Fund			
General Fund	$ 3,369,911	$ 3,222,885	$ 3,971,989
Highway Fund	481,865	470,360	601,486
Sewer District No. 9	196,180	189,855	187,990
TOTAL INDEBTEDNESS DUE FROM OPERATING FUNDS	**$ 4,047,956**	**$ 3,883,100**	**$ 4,761,465**
TOTAL INDEBTEDNESS DUE	**$ 4,047,956**	**$ 3,883,100**	**$ 4,761,465**

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
SCHEDULE OF BOND PRINCIPAL AND INTEREST

	1/1/2027	EFFECTIVE % INTEREST RATE	1ST PAYMENT DUE DATE	1ST PAYMENT PRINCIPAL	1ST PAYMENT INTEREST	2ND PAYMENT DUE DATE	2ND PAYMENT PRINCIPAL	2ND PAYMENT INTEREST	TOTAL 2027 PRINCIPAL	TOTAL 2027 INTEREST	TOTAL	OUTSTANDING 12/31/2027
JANUARY AND JULY												
General	$ 1,245,400	0.440	1/1/2027	$ -	$ 31,135	7/1/2027	$ 286,500	$ 31,135	$ 286,500	$ 62,270	$ 348,770	$ 958,900
Highway	384,600	0.440	1/1/2027	-	9,615	7/1/2027	88,500	9,615	88,500	19,230	107,730	296,100
General	2,005,000	2.720	1/15/2027	-	31,085	7/15/2027	225,000	31,085	225,000	62,169	287,169	1,780,000
General	50,000	2.126	1/15/2027	-	1,000	7/15/2027	10,000	1,000	10,000	2,000	12,000	40,000
Highway	505,000	2.126	1/15/2027	-	10,100	7/15/2027	125,000	10,100	125,000	20,200	145,200	380,000
General	313,000	1.275	1/15/2027	-	4,935	7/15/2027	29,000	4,935	29,000	9,870	38,870	284,000
Highway	942,000	1.275	1/15/2027	-	15,440	7/15/2027	96,000	15,440	96,000	30,880	126,880	846,000
General	19,311,000	3.788	1/15/2027	-	404,590	7/15/2027	761,000	404,590	761,000	809,180	1,570,180	18,550,000
Sewer District #9	389,000	3.788	1/15/2027	-	8,101	7/15/2027	14,000	8,101	14,000	16,201	30,201	375,000
FEBRUARY AND AUGUST												
General	$ 130,000	2.069	2/1/2027	$ -	$ 1,950	8/1/2027	$ 130,000	$ 1,950	$ 130,000	$ 3,900	$ 133,900	$ -
Highway	285,000	0.630	2/15/2027	-	5,700	8/15/2027	70,000	5,700	70,000	11,400	81,400	215,000
MARCH AND SEPTEMBER												
General	$ 7,890,000	3.921	3/15/2027	$ -	$ -	9/15/2027	$ 444,000	$ 361,413	$ 444,000	$ 361,413	$ 805,413	$ 7,446,000
Highway	1,405,000	3.921	3/15/2027	-	-	9/15/2027	76,000	64,276	76,000	64,276	140,276	1,329,000
MAY AND NOVEMBER												
General	$ 6,275,000	3.029	5/15/2027	$ 588,000	$ 99,723	11/15/2027	$ -	$ 87,963	$ 588,000	$ 187,686	$ 775,686	$ 5,687,000
Sewer District #9	1,335,000	3.029	5/15/2027	117,000	21,564	11/15/2027	-	19,224	117,000	40,789	157,789	1,218,000
TOTAL DUE IN 2027	**$ 42,465,000**			$ 705,000	$ 644,938		$ 2,355,000	$ 1,056,527	$ 3,060,000	$ 1,701,465	$ 4,761,465	$ 39,405,000
General	37,219,400								2,473,500	1,498,489	3,971,989	34,745,900
Highway	3,521,600								455,500	145,986	601,486	3,066,100
Sewer District #9	1,724,000								131,000	56,990	187,990	1,593,000
	$ 42,465,000								$ 3,060,000	$ 1,701,465	$ 4,761,465	$ 39,405,000

TOWN OF CLARENCE, NEW YORK
2027 BUDGET
Schedule of Salaries of Elected Town Officials

Councilmember	$	23,436
Deputy Supervisor Stipend	$	3,000
Councilmember	$	23,436
Councilmember	$	23,436
Councilmember	$	23,436
Supervisor	$	76,357
Town Clerk	$	87,730
Town Justice	$	48,500
Town Justice	$	48,500
Highway Superintendent		
Salary	$	112,207
Drainage Stipend	$	6,712

APPENDIX I

Exemption Impact Report

Total Assessed Value 6,959,656,717
Uniform Percentage 90.00

Equalized Total Assessed Value 7,732,951,908

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	1,511,000	0.02
13100	CO - GENERALLY	RPTL 406(1)	10	1,433,333	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	85	34,608,333	0.45
13800	SCHOOL DISTRICT	RPTL 408	10	29,881,111	0.39
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	1	494,444	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	13	27,094,444	0.35
18100	HOUSING: OWNER - MUNICIPALITY	P H FI L 36-a(2)	1	3,111,111	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	988,889	0.01
25110	NONPROF CORP - RELIG(CONST PR(	RPTL 420-a	43	57,161,667	0.74
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	250,000	0.00
25130	NONPROF CORP - CHAR (CONST PR(	RPTL 420-a	1	6,444,444	0.08
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	6,277,778	0.08
25230	NONPROF CORP - MORAL/MENTAL I	RPTL 420-a	3	10,982,222	0.14
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	11,616,222	0.15
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	14	617,333	0.01
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	14,633,333	0.19
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	6	1,944,444	0.03
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	5	8,333	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	50	6,962,494	0.09
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	484	13,974,076	0.18
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	1	30,000	0.00
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	1	30,000	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	386	18,858,250	0.24
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	4	200,000	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	262	23,066,713	0.30
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	200,000	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	79	1,046,583	0.01

Total Assessed Value 6,959,656,717
Uniform Percentage 90.00

Equalized Total Assessed Value 7,732,951,908

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	18	710,039	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	1	783,333	0.01
41400	CLERGY	RPTL 460	16	26,667	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	153	6,742,504	0.09
41700	AGRICULTURAL BUILDING	RPTL 483	1	75,778	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	79	12,087,667	0.16
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	7	1,067,889	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	54	8,762,996	0.11
41801	PERSONS AGE 65 OR OVER	RPTL 467	1	163,889	0.00
41803	PERSONS AGE 65 OR OVER	RPTL 467	17	1,218,000	0.02
41806	PERSONS AGE 65 OR OVER	RPTL 467	60	5,057,834	0.07
41901	PHYSICALLY DISABLED	RPTL 459	2	83,678	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	4	952,222	0.01
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	353,667	0.00
41961	HISTORIC PROPERTY	RPTL 444-a	1	160,856	0.00
42120	TEMPORARY GREENHOUSES	RPTL 483-c	4	1,986,000	0.03
42130	FARM OR FOOD PROCESSING LABOI	RPTL 483-d	1	144,444	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	4	109,570	0.00
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	2	855,500	0.01
47611	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	16	4,933,979	0.06

Total Assessed Value 6,959,656,717
Uniform Percentage 90.00

Equalized Total Assessed Value 7,732,951,908

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	10,794,444	0.14
Total Exemptions Exclusive of System Exemptions:			**1,921**	**319,703,072**	**4.13**
Total System Exemptions:			**2**	**10,794,444**	**0.14**
Totals:			**1,923**	**330,497,517**	**4.27**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____