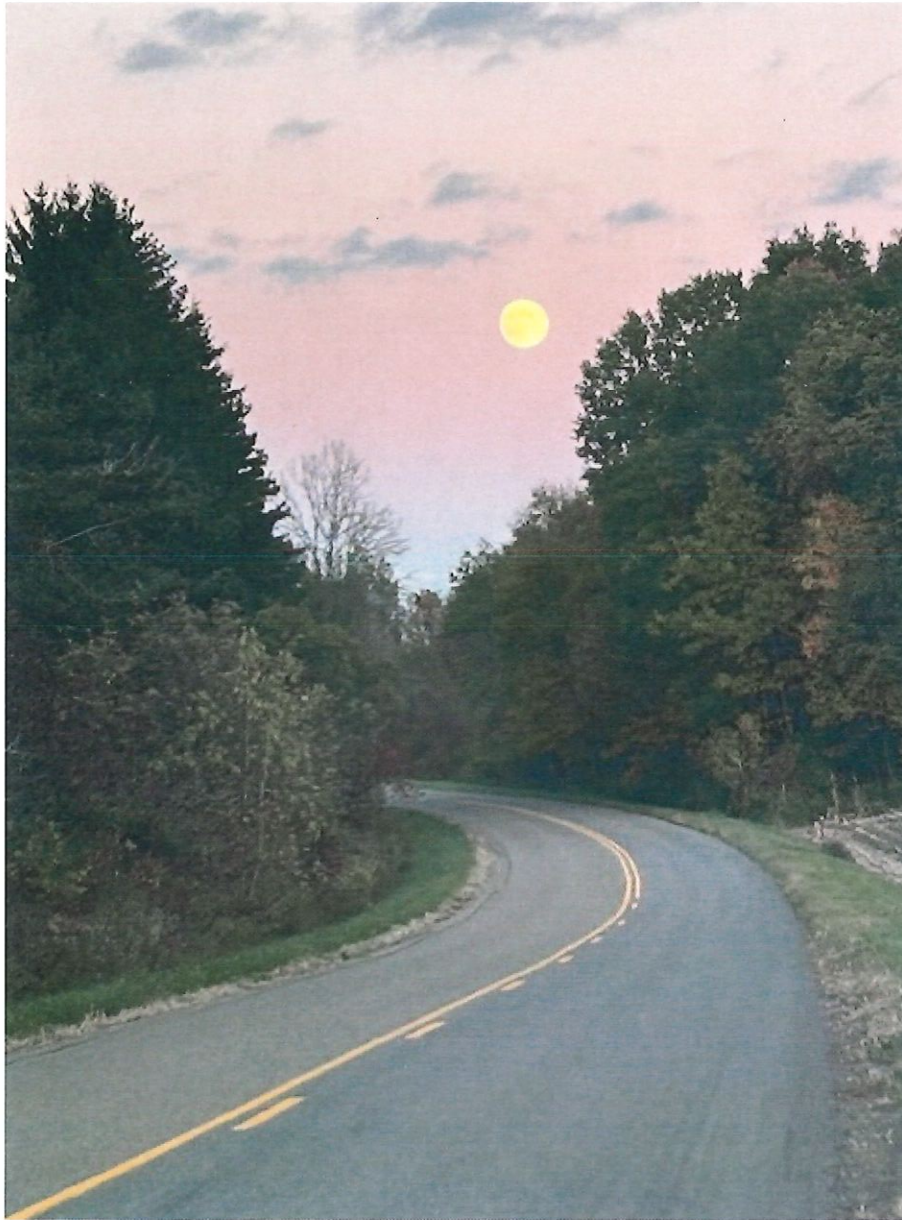


2026 Preliminary Budget

Town of Sardinia



Middle Road, Sardinia NY
Hunter's Moon – Biggest Supermoon of the year.
October 16th 2024

TOWN OF SARDINIA, NEW YORK
SUMMARY OF FISCAL BUDGET BY FUND
FOR 2026

		<u>Appropriations</u>	<u>Estimated Revenue</u>	<u>Unexpended Fund Balance</u>	<u>Amount to be Appropriated Raised by Tax</u>	<u>Appropriated Reserves</u>
A	GENERAL FUND - TOWNWIDE	\$ 4,154,359.00	3,483,079.00	671,280.00	0.00	0.00
DA	HIGHWAY FUND	\$ 1,542,000.00	1,292,000.00	250,000.00	0.00	0.00
	TOTAL TOWN	<u>5,696,359.00</u>	<u>4,775,079.00</u>	<u>921,280.00</u>	<u>0.00</u>	<u>0.00</u>
SPECIAL DISTRICTS						
SF	FIRE PROTECTION DISTRICT	\$ 472,785.00	167,478.00	55,307.00	250,000.00	0.00
SL	LIGHTING FUND	\$ 21,900.00	600.00	0.00	21,300.00	0.00
	TOTAL SPECIAL DISTRICTS	<u>494,685.00</u>	<u>168,078.00</u>	<u>55,307.00</u>	<u>271,300.00</u>	<u>0.00</u>
	GRANDTOTAL	<u>\$ 6,191,044.00</u>	<u>4,943,157.00</u>	<u>976,587.00</u>	<u>271,300.00</u>	<u>0.00</u>

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
Trial Balance

APPROPRIATIONS	4,154,359.00
PROPERTY TAXES	0.00
OTHER REVENUES	3,483,079.00
APPROPRIATED RESERVES	0.00
APPROPRIATED FUND BALANCE	671,280.00

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 1 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

APPROPRIATIONS

GENERAL GOVERNMENT SUPPORT

TOWN BOARD

A1010.100	PERS SERV COUNCILMAN	32,759.86	25,740.00	34,320.00	35,520.00
				34,320.00	
A1010.400	CONTRACT OFFICE SUPPLIES	1,891.25	715.00	2,000.00	2,000.00
				2,000.00	
TOTAL TOWN BOARD		34,651.11	26,455.00	36,320.00	37,520.00
				36,320.00	

JUSTICES

A1110.101	TOWN JUSTICE PERS SERV	33,230.00	25,050.06	33,400.00	33,400.00
				33,400.00	
A1110.110A	PERSONNEL SERVICES CLERK	15,099.57	12,125.22	25,000.00	20,000.00
				25,000.00	
A1110.200	EQUIPMENT	0.00	0.00	1,000.00	1,000.00
				1,000.00	
A1110.400	CONTRACTUAL	2,670.71	2,742.81	5,500.00	5,500.00
				5,500.00	
A1110.410	PROSECUTOR	8,364.00	5,576.00	8,640.00	9,000.00
				8,640.00	
A1110.420	PROSECUTOR EXPENSE	0.00	0.00	100.00	100.00
				100.00	
TOTAL JUSTICES		59,364.28	45,494.09	73,640.00	69,000.00
				73,640.00	

SUPERVISOR

A1220.100	PERSONAL SERVICES	35,611.00	28,492.40	37,040.00	38,615.00
				37,040.00	
A1220.120	DEPUTY	837.00	656.28	875.00	915.00
				875.00	
A1220.130	BOOKKEEPER	25,014.15	21,663.80	30,000.00	31,000.00
				30,000.00	
A1220.200	EQUIPMENT	0.00	0.00	1,000.00	1,000.00
				1,000.00	
A1220.400	CONTRACTUAL	6,933.78	5,052.30	8,000.00	8,500.00
				8,000.00	
A1220.480	ACCOUNTANTS	0.00	0.00	0.00	0.00
				0.00	
TOTAL SUPERVISOR		68,395.93	55,864.78	76,915.00	80,030.00
				76,915.00	

AUDITOR

A1320.400	ANNUAL AUDIT & ACCOUNTING SERV	18,125.00	20,680.00	25,000.00	25,000.00
				25,000.00	
TOTAL AUDITOR		18,125.00	20,680.00	25,000.00	25,000.00
				25,000.00	

BUDGET

A1340.100	PERSONAL SERVICES	3,834.00	3,077.00	4,000.00	4,200.00
				4,000.00	
A1340.400	CONTRACTUAL	0.00	0.00	100.00	100.00
				100.00	
TOTAL BUDGET		3,834.00	3,077.00	4,100.00	4,300.00
				4,100.00	

ASSESSMENTS

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 2 (10/26/2025)

		Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
		2024	09/30/2025	2025	2026
A1355.100	ASSESSOR - PERSONAL SERV	20,148.00	15,750.00	21,000.00	21,900.00
				21,000.00	
A1355.140	ASSESSOR - CLERK	7,583.10	9,359.98	9,500.00	11,000.00
				9,500.00	
A1355.200	EQUIPMENT	0.00	0.00	100.00	100.00
				100.00	
A1355.400	CONTRACTUAL	2,093.38	495.17	4,500.00	4,500.00
				4,500.00	
TOTAL ASSESSMENTS		29,824.48	25,605.15	35,100.00	37,500.00
				35,100.00	
TOWN CLERK					
A1410.100	PERSONAL SERVICES	49,851.00	39,884.60	51,850.00	54,100.00
				51,850.00	
A1410.110	DEPUTY TOWN CLERK	4,046.27	3,898.83	15,000.00	10,000.00
				15,000.00	
A1410.200	EQUIPMENT	0.00	0.00	750.00	750.00
				750.00	
A1410.400	CONTRACTUAL	4,767.77	5,320.58	6,000.00	6,000.00
				6,000.00	
TOTAL TOWN CLERK		58,665.04	49,104.01	73,600.00	70,850.00
				73,600.00	
ATTORNEY					
A1420.400	CONTRACTUAL	21,575.43	11,720.75	65,000.00	65,000.00
				65,000.00	
TOTAL ATTORNEY		21,575.43	11,720.75	65,000.00	65,000.00
				65,000.00	
ENGINEERING					
A1440.400	CONTRACTUAL	4,720.00	6,742.93	65,000.00	65,000.00
				65,000.00	
TOTAL ENGINEERING		4,720.00	6,742.93	65,000.00	65,000.00
				65,000.00	
BOARD OF ETHICS					
A1470.400	CONTRACTUAL	0.00	0.00	100.00	100.00
				100.00	
TOTAL BOARD OF ETHICS		0.00	0.00	100.00	100.00
				100.00	
ADMINISTR GRANTS					
A1490.100	PERSONNEL SERVICES	0.00	0.00	0.00	5,000.00
				0.00	
A1490.400	CONTRACTUAL	0.00	0.00	5,000.00	5,000.00
				5,000.00	
TOTAL ADMINISTR GRANTS		0.00	0.00	5,000.00	10,000.00
				5,000.00	
OPERATION OF BUILDINGS					
A1620.100	PERSONAL SERV	25,591.12	20,734.25	34,000.00	30,000.00
				34,000.00	
A1620.200	EQUIPMENT	492.25	590.94	1,000.00	1,000.00
				1,000.00	
A1620.220	Town Hall Imprv	0.00	10,000.00	50,000.00	50,000.00
				50,000.00	
A1620.230	CAPITAL IMP	0.00	0.00	300,000.00	300,000.00
				300,000.00	
A1620.410	ELECTRICITY	6,248.18	5,201.02	8,000.00	10,000.00
				8,000.00	
A1620.420	HEAT	4,246.72	2,948.15	12,000.00	10,000.00
				12,000.00	
A1620.430	TELEPHONE	5,736.31	4,318.96	12,000.00	11,000.00
				12,000.00	
A1620.440	REPAIRS	0.00	0.00	20,000.00	20,000.00
				20,000.00	

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 3 (10/26/2025)

		Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
		2024	09/30/2025	2025	2026
A1620.470	COMPUTER	312.50	0.00	3,000.00	3,000.00
				3,000.00	
A1620.471	COMP UPGRADES	0.00	0.00	10,000.00	8,000.00
				10,000.00	
A1620.490	OTHER EXPENSES	7,135.18	5,071.74	15,000.00	10,000.00
				15,000.00	
TOTAL OPERATION OF BUILDINGS		49,762.26	48,865.06	465,000.00	453,000.00
				465,000.00	
SECRETARIAL POOL					
A1650.100	PERSONAL SERVICES	854.88	518.56	2,500.00	2,500.00
				2,500.00	
TOTAL SECRETARIAL POOL		854.88	518.56	2,500.00	2,500.00
				2,500.00	
CENTRAL STOREROOM					
A1660.470	COPIER CONTR	1,778.49	1,475.15	3,500.00	3,500.00
				3,500.00	
A1660.490	CONTRACTUAL	628.30	206.40	3,500.00	3,500.00
				3,500.00	
TOTAL CENTRAL STOREROOM		2,406.79	1,681.55	7,000.00	7,000.00
				7,000.00	
CENTRAL,PRINT,MAILING					
A1670.400	CONTRACTUAL	3,254.17	5,473.64	10,000.00	10,000.00
				10,000.00	
TOTAL CENTRAL,PRINT,MAILING		3,254.17	5,473.64	10,000.00	10,000.00
				10,000.00	
SPECIAL ITEMS					
A1910.400	UNALLOCATED INSURANCE	55,698.96	60,349.39	65,000.00	67,000.00
				65,000.00	
A1920.400	MUNICIP ASSOCIATION DUES	1,349.00	1,927.05	3,000.00	3,000.00
				3,000.00	
A1935.400	TAX CANCELLATION AND REFUNDS	0.00	0.00	100.00	100.00
				100.00	
A1990.400	CONTINGENT ACCOUNT	0.00	0.00	15,000.00	15,000.00
				15,000.00	
TOTAL SPECIAL ITEMS		57,047.96	62,276.44	83,100.00	85,100.00
				83,100.00	
TOTAL GENERAL GOVERNMENT SUPPORT		412,481.33	363,558.96	1,027,375.00	1,021,900.00
				1,027,375.00	
PUBLIC SAFETY					
PUBLIC SAFETY					
A3010.100	PERSONAL SERVICES	3,572.00	3,000.06	4,000.00	4,200.00
				4,000.00	
A3010.400	CONTRACTUAL	0.00	0.00	200.00	200.00
				200.00	
TOTAL PUBLIC SAFETY		3,572.00	3,000.06	4,200.00	4,400.00
				4,200.00	
POLICE					
A3120.100	PERSONAL SERVICES	3,120.51	2,909.18	5,000.00	5,000.00
				5,000.00	
A3120.200	EQUIPMENT	0.00	0.00	1,000.00	1,000.00
				1,000.00	
A3120.400	CONTRACTUAL	231.38	649.98	1,500.00	1,500.00
				1,500.00	
TOTAL POLICE		3,351.89	3,559.16	7,500.00	7,500.00
				7,500.00	

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 4 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

CONTROL OF DOGS

A3510.100	OFFICER	6,240.00	4,989.34	8,000.00	10,000.00
				8,000.00	
A3510.400	MATERIALS & SUPPLIES	247.06	181.80	1,000.00	500.00
				1,000.00	
TOTAL CONTROL OF DOGS		6,487.06	5,171.14	9,000.00	10,500.00
				9,000.00	

BUILDING CODE ENFORCEM

A3620.100	PERSONAL SERV	29,867.00	23,302.53	31,070.00	32,395.00
				31,070.00	
A3620.110	PERSONAL SERVIC	0.00	0.00	0.00	0.00
				0.00	
A3620.200	EQUIPMENT	0.00	0.00	500.00	500.00
				500.00	
A3620.400	CONTRACTUAL	611.99	375.00	2,000.00	2,000.00
				2,000.00	
TOTAL BUILDING CODE ENFORCEM		30,478.99	23,677.53	33,570.00	34,895.00
				33,570.00	
TOTAL PUBLIC SAFETY		43,889.94	35,407.89	54,270.00	57,295.00
				54,270.00	

PUBLIC HEALTH

REGISTRAR OF VITAL STATIST

A4020.100	PERS SERV	1,027.00	823.20	1,070.00	1,116.00
				1,070.00	
A4020.400	CONTRACTUAL	100.00	0.00	100.00	100.00
				100.00	
TOTAL REGISTRAR OF VITAL STATIST		1,127.00	823.20	1,170.00	1,216.00
				1,170.00	
TOTAL PUBLIC HEALTH		1,127.00	823.20	1,170.00	1,216.00
				1,170.00	

TRANSPORTATION

HIGHWAY ADMINISTRATION

A5010.100	SUPERINTENDENT	69,800.00	56,154.00	73,000.00	76,105.00
				73,000.00	
A5010.110	PERSONAL SERVIC	1,007.00	807.80	1,050.00	1,095.00
				1,050.00	
A5010.400	CONTRACTUAL	1,194.06	260.00	7,000.00	5,000.00
				7,000.00	
TOTAL HIGHWAY ADMINISTRATION		72,001.06	57,221.80	81,050.00	82,200.00
				81,050.00	

GARAGE

A5132.200	CAPITAL EQUI	0.00	0.00	100,000.00	100,000.00
				100,000.00	
A5132.300	SALT SHED	0.00	0.00	500,000.00	500,000.00
				500,000.00	
A5132.410	ELECTRICITY	3,237.60	2,952.62	6,000.00	6,000.00
				6,000.00	
A5132.420	HEATING FUEL	3,505.03	3,591.09	15,000.00	10,000.00
				15,000.00	
A5132.430	TELEPHONE	2,070.49	1,564.34	4,000.00	4,000.00
				4,000.00	
A5132.440	BUILDING REPAIRS	0.00	0.00	15,000.00	15,000.00
				15,000.00	
A5132.490	OTHER EXPENSES	5,060.33	4,112.79	5,000.00	5,000.00
				5,000.00	
TOTAL GARAGE		13,873.45	12,220.84	645,000.00	640,000.00
				645,000.00	

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 5 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

STREET LIGHTING

A5182.410	ARCADE - ENTIRE TOWN	2,341.63	1,972.20	3,300.00	3,500.00
				3,300.00	
A5182.420	NYSEG - ENTIRE TOWN	9,424.29	6,560.76	15,000.00	15,000.00
				15,000.00	
TOTAL STREET LIGHTING		11,765.92	8,532.96	18,300.00	18,500.00
				18,300.00	
TOTAL TRANSPORTATION		97,640.43	77,975.60	744,350.00	740,700.00
				744,350.00	

ECONOMIC ASSISTANCE AND OPPORTUNITY

CODIFICATION OF LAWS

A6220.400	CONTRACTUAL	1,195.00	1,195.00	15,000.00	15,000.00
				15,000.00	
TOTAL CODIFICATION OF LAWS		1,195.00	1,195.00	15,000.00	15,000.00
				15,000.00	

PUBLICITY

A6410.400	CONTRACTUAL	1,856.84	1,389.33	10,000.00	10,000.00
				10,000.00	
TOTAL PUBLICITY		1,856.84	1,389.33	10,000.00	10,000.00
				10,000.00	

VETERANS SERVICES

A6510.400	CONTRACTUAL	4,000.00	6,500.00	6,500.00	6,500.00
				6,500.00	
TOTAL VETERANS SERVICES		4,000.00	6,500.00	6,500.00	6,500.00
				6,500.00	

PROGRAMS FOR AGING

A6772.400	CONTRACTUAL	21,861.79	6,960.00	35,000.00	32,500.00
				35,000.00	
A6772.420	RURAL TRANSIT	444.00	277.00	277.00	425.00
				277.00	
TOTAL PROGRAMS FOR AGING		22,305.79	7,237.00	35,277.00	32,925.00
				35,277.00	
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY		29,357.63	16,321.33	66,777.00	64,425.00
				66,777.00	

CULTURE AND RECREATION

RECREATION ADMINISTR

A7020.100	PERSONAL SERVICES	3,632.60	4,319.36	12,000.00	10,000.00
				12,000.00	
A7020.400	CONTRACTUAL	1,725.92	869.67	2,500.00	2,500.00
				2,500.00	
TOTAL RECREATION ADMINISTR		5,358.52	5,189.03	14,500.00	12,500.00
				14,500.00	

PARKS

A7110.100	PERSONAL SERVICES	25,755.45	20,750.53	35,000.00	30,000.00
				35,000.00	
A7110.200	CAPITAL IMPROVEMENT - ARPA	158,968.00	0.00	0.00	0.00
				0.00	
A7110.201	WALKING PATH	1,048,607.19	141,101.55	1,500,000.00	750,000.00
				1,500,000.00	
A7110.400	CONTRACTUAL	35,057.18	6,457.50	45,000.00	30,000.00
				45,000.00	
A7110.401	UTILITIES	5,034.68	5,568.38	7,000.00	10,000.00
				7,000.00	
TOTAL PARKS		1,273,422.50	173,877.96	1,587,000.00	820,000.00
				1,587,000.00	

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 6 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

PLAYGROUNDS

A7140.110	PERSONAL SERVICES-WR	0.00	0.00	2,000.00	1,000.00
				2,000.00	
A7140.120	PERSONAL SERVICES-SR	17,272.87	24,302.82	20,000.00	20,000.00
				20,000.00	
A7140.200	EQUIPMENT	5,035.96	0.00	100,000.00	100,000.00
				100,000.00	
A7140.210	EQUIPMENT-WR	0.00	0.00	800.00	50.00
				800.00	
A7140.220	EQUIPMENT-SR	0.00	0.00	2,000.00	2,000.00
				2,000.00	
A7140.400	CONTRACTUAL	0.00	0.00	600.00	600.00
				600.00	
A7140.420	FIELD TRIP REGISTRATIONS	843.00	1,794.00	4,000.00	1,000.00
				4,000.00	
A7140.430	FIELD TRIP TRANSPORTATION	0.00	0.00	4,000.00	1,000.00
				4,000.00	
A7140.440	PLAYGROUNDS EXPENSE	0.00	0.00	3,500.00	3,500.00
				3,500.00	
TOTAL PLAYGROUNDS		23,151.83	26,096.82	136,900.00	129,150.00
				136,900.00	

SPECIAL RECREAT FACILITIES

A7180.100	PERS SERV	49,913.51	59,856.30	55,000.00	59,000.00
				55,000.00	
A7180.110	PERSONNEL SERVICES - Maint.Coord.	2,500.00	5,384.60	7,000.00	7,400.00
				7,000.00	
A7180.200	EQUIPMENT	44,902.61	3,466.08	45,000.00	40,000.00
				45,000.00	
A7180.220	POOL HOUSE AND RESTROOMS	0.00	0.00	15,000.00	15,000.00
				15,000.00	
A7180.400	CONTRACTUAL	7,954.82	8,480.00	18,000.00	15,000.00
				18,000.00	
TOTAL SPECIAL RECREAT FACILITIES		105,270.94	77,186.98	140,000.00	136,400.00
				140,000.00	

BAND CONCERTS

A7270.00	BAND CONCERTS	4,100.00	4,166.00	7,000.00	7,000.00
				7,000.00	
TOTAL BAND CONCERTS		4,100.00	4,166.00	7,000.00	7,000.00
				7,000.00	

YOUTH PROGRAMS

A7310.4	BOYS AND GIRLS CLUB	0.00	3,000.00	3,000.00	3,500.00
				3,000.00	
A7310.41	MUCKDOGS BASEBALL	0.00	2,500.00	2,500.00	3,000.00
				2,500.00	
TOTAL YOUTH PROGRAMS		0.00	5,500.00	5,500.00	6,500.00
				5,500.00	

HISTORIAN

A7510.100	PERSONAL SERVICES	1,672.00	1,305.00	1,740.00	1,815.00
				1,740.00	
A7510.400	CONTRACTUAL	0.00	0.00	100.00	100.00
				100.00	
A7510.410	SARDINIA MEETING HOUSE	15,000.00	15,000.00	15,000.00	15,000.00
				15,000.00	
TOTAL HISTORIAN		16,672.00	16,305.00	16,840.00	16,915.00
				16,840.00	

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 7 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

CELEBRATIONS

A7989.410	OTHER CULTURE & CELEBRAT	425.66	2,054.84	15,000.00	15,000.00
				15,000.00	
TOTAL CELEBRATIONS		425.66	2,054.84	15,000.00	15,000.00
				15,000.00	
TOTAL CULTURE AND RECREATION		1,428,401.45	310,376.63	1,922,740.00	1,143,465.00
				1,922,740.00	

HOME AND COMMUNITY SERVICES

ZONING

A8010.100	PERSONAL SERVICES	700.00	705.00	3,500.00	3,500.00
				3,500.00	
A8010.400	CONTRACTUAL	150.00	165.00	575.00	500.00
				575.00	
TOTAL ZONING		850.00	870.00	4,075.00	4,000.00
				4,075.00	

PLANNING BOARD

A8020.100	PERSONAL SERVICES	3,270.00	2,230.00	5,500.00	5,500.00
				5,500.00	
A8020.200	EQUIPMENT	0.00	0.00	100.00	100.00
				100.00	
A8020.400	CONTRACTUAL	557.50	605.00	50,000.00	1,000.00
				50,000.00	
A8020.410	PLANNER	0.00	0.00	2,500.00	2,500.00
				2,500.00	
TOTAL PLANNING BOARD		3,827.50	2,835.00	58,100.00	9,100.00
				58,100.00	

ASSESSMENT REVIEW

A8040.410	BAR	620.00	725.00	1,000.00	1,000.00
				1,000.00	
A8040.420	OTHER	0.00	0.00	1,600.00	1,400.00
				1,600.00	
TOTAL ASSESSMENT REVIEW		620.00	725.00	2,600.00	2,400.00
				2,600.00	

ENVIRONMENTAL CONTROL

A8090.400	CONTRACTUAL	0.00	0.00	20,000.00	15,000.00
				20,000.00	
TOTAL ENVIRONMENTAL CONTROL		0.00	0.00	20,000.00	15,000.00
				20,000.00	

COMMUN BEAUTIFICATION

A8510.400	CONTRACTUAL	477.06	302.93	10,000.00	10,000.00
				10,000.00	
TOTAL COMMUN BEAUTIFICATION		477.06	302.93	10,000.00	10,000.00
				10,000.00	
TOTAL HOME AND COMMUNITY SERVICES		5,774.56	4,732.93	94,775.00	40,500.00
				94,775.00	

EMPLOYEE BENEFITS

EMPLOYEE BENEFITS

A9010.800	STATE RETIREMENT	17,647.50	0.00	35,000.00	35,000.00
				35,000.00	
A9030.800	SOCIAL SECURITY	29,246.14	25,802.33	40,000.00	40,000.00
				40,000.00	
A9040.800	WORKERS COMPENSATION	11,297.29	6,668.55	25,000.00	25,000.00
				25,000.00	
A9050.800	UNEMPLOYMENT INSURANCE	4,698.00	4,875.00	12,000.00	12,000.00
				12,000.00	
A9060.800	HOSPITAL & MEDICAL INSURANCE	16,726.20	14,031.64	35,000.00	35,000.00
				35,000.00	

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 8 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

A9089.800	MEDICARE	6,839.83	6,034.40	15,000.00	15,000.00
				15,000.00	
	TOTAL EMPLOYEE BENEFITS	86,454.96	57,411.92	162,000.00	162,000.00
				162,000.00	
	TOTAL EMPLOYEE BENEFITS	86,454.96	57,411.92	162,000.00	162,000.00
				162,000.00	
INTERFUND TRANSFERS					
TRANSFERS TO OTHER FUNDS					
A9901.900	TRANSFERS TO HIGHWAY FUND	944,900.00	1,054,400.00	1,054,400.00	759,380.00
				1,054,400.00	
A9901.910	TRANSFERS TO FIRE PROTECTION FUND	250,000.00	163,478.00	163,478.39	163,478.00
				163,478.39	
A9901.920	TRANSFERS TO LIGHTING FUND	0.00	0.00	0.00	0.00
				0.00	
	TOTAL TRANSFERS TO OTHER FUNDS	1,194,900.00	1,217,878.00	1,217,878.39	922,858.00
				1,217,878.39	
	TOTAL INTERFUND TRANSFERS	1,194,900.00	1,217,878.00	1,217,878.39	922,858.00
				1,217,878.39	
	TOTAL APPROPRIATIONS	3,300,027.30	2,084,486.46	5,291,335.39	4,154,359.00
				5,291,335.39	

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 1 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

REVENUES

REAL PROPERTY TAX ITEMS

A1090	INTEREST & PENALTIES	5,781.53	6,636.87	8,500.00 8,500.00	8,500.00
	TOTAL REAL PROPERTY TAX ITEMS	5,781.53	6,636.87	8,500.00 8,500.00	8,500.00

NON-PROPERTY TAX ITEMS

A1120	NONPROPERTY TAX DISTRIB BY COUNTY	352,091.23	288,566.64	300,000.00 300,000.00	250,000.00
A1170	FRANCHISE FEES	20,260.16	20,112.96	24,000.00 24,000.00	21,000.00
	TOTAL NON-PROPERTY TAX ITEMS	372,351.39	308,679.60	324,000.00 324,000.00	271,000.00

DEPARTMENTAL INCOME

A1255	MARRIAGE LICENSES/DECALS	1,614.57	724.58	1,000.00 1,000.00	700.00
A2001	PARK AND RECREAT CHARGES	18,215.00	19,403.00	10,000.00 10,000.00	16,000.00
A2110	ZONING FEES	100.00	300.00	400.00 400.00	400.00
A2115	PLANNING FEES	200.00	0.00	500.00 500.00	500.00
	TOTAL DEPARTMENTAL INCOME	20,129.57	20,427.58	11,900.00 11,900.00	17,600.00

USE OF MONEY AND PROPERTY

A2401	INTEREST & EARNINGS	147,474.44	75,870.19	140,000.00 140,000.00	140,000.00
	TOTAL USE OF MONEY AND PROPERTY	147,474.44	75,870.19	140,000.00 140,000.00	140,000.00

LICENSES AND PERMITS

A2530	GAMES OF CHANCE	0.00	0.00	10.00 10.00	10.00
A2544	DOG LICENSES	1,304.00	984.00	2,000.00 2,000.00	2,000.00
A2555	BUILDING PERMITS	6,667.08	12,462.91	8,000.00 8,000.00	9,000.00
A2590	OTHER PERMITS	50.00	0.00	500.00 500.00	500.00
A2592	LANDFILL PERMIT FEES	2,138,687.96	1,966,522.57	2,000,000.00 2,000,000.00	2,750,000.00
A2593	LANDFILL HOST AGREEMENT 2ND	75,000.00	75,000.00	75,000.00 75,000.00	75,000.00
	TOTAL LICENSES AND PERMITS	2,221,709.04	2,054,969.48	2,085,510.00 2,085,510.00	2,836,510.00

FINES AND FORFEITURES

A2610	FINES AND FORFEITED BAIL	24,555.00	15,563.00	34,000.00 34,000.00	32,000.00
A2611	FINES AND PENALTIES - DOG CASES	110.00	410.00	50.00 50.00	500.00
	TOTAL FINES AND FORFEITURES	24,665.00	15,973.00	34,050.00 34,050.00	32,500.00

SALE OF PROPERTY & COMPENSATIO

A2650	SALES OF SCRAP	0.00	0.00	100.00 100.00	100.00
A2660	SALES OF REAL PROPERTY	0.00	0.00	0.00 0.00	0.00
	TOTAL SALE OF PROPERTY &	0.00	0.00	100.00 100.00	100.00

**TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE**

Preliminary 2026

Page 2 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

MISCELLANEOUS LOCAL SOURCES

A2701	REFUNDS OF PRIOR YEAR'S EXPEND	50,749.31	9,323.80	8,000.00 8,000.00	8,000.00
A2705	GIFTS & DONATIONS	75.00	25.00	50.00 50.00	50.00
A2770	MISCELLANEOUS REVENUE	4,349.36	52,120.73	4,000.00 4,000.00	4,000.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	55,173.67	61,469.53	12,050.00 12,050.00	12,050.00

STATE AID

A3001	PER CAPITA	24,819.00	0.00	24,819.00 24,819.00	24,819.00
A3005	MORTGAGE TAX	62,088.71	26,083.59	48,000.00 48,000.00	40,000.00
A3089	GRANTS	1,736.00	0.00	5,000.00 5,000.00	100,000.00
	TOTAL STATE AID	88,643.71	26,083.59	77,819.00 77,819.00	164,819.00

TOTAL REVENUES	2,935,928.35	2,570,109.84	2,693,929.00 2,693,929.00	3,483,079.00
----------------	--------------	--------------	------------------------------	--------------

APPROPRIATED FUND BALANCE	364,098.95	-485,623.38	2,597,406.39 2,597,406.39	671,280.00
---------------------------	------------	-------------	------------------------------	------------

TOTAL REVENUES & OTHER SOURCES	3,300,027.30	2,084,486.46	5,291,335.39 5,291,335.39	4,154,359.00
--------------------------------	--------------	--------------	------------------------------	--------------

TOWN OF SARDINIA
HIGHWAY FUND
Trial Balance

APPROPRIATIONS	1,542,000.00
PROPERTY TAXES	0.00
OTHER REVENUES	1,292,000.00
APPROPRIATED RESERVES	0.00
APPROPRIATED FUND BALANCE	250,000.00

TOWN OF SARDINIA

HIGHWAY FUND

Preliminary 2026

Page 1 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

APPROPRIATIONS**TRANSPORTATION****GENERAL REPAIRS**

DA5110.120	PERSONAL SERVICES	102,766.11	75,920.80	180,000.00	192,600.00
				180,000.00	
DA5110.121	DEPUTY SUPERINTENDENT	0.00	0.00	0.00	0.00
				0.00	
DA5110.130	OVERTIME	10,037.14	4,365.23	20,000.00	21,400.00
				20,000.00	
DA5110.140	PART-TIME	0.00	0.00	5,000.00	5,000.00
				5,000.00	
DA5110.420	FUEL & LUBE	28,590.35	23,917.75	50,000.00	50,000.00
				50,000.00	
DA5110.430	PARTS & LABOR	25,384.20	11,729.25	40,000.00	40,000.00
				40,000.00	
DA5110.440	ROAD CONSTRUCTION MAT	214,333.59	181,838.51	250,000.00	250,000.00
				250,000.00	
DA5110.450	SIDEWALK CONSTRUCTION	0.00	0.00	11,000.00	11,000.00
				11,000.00	
DA5110.490	OTHER EXPENSES	430.00	501.40	3,000.00	3,000.00
				3,000.00	
TOTAL GENERAL REPAIRS		381,541.39	298,272.94	559,000.00	573,000.00
				559,000.00	

HIGHWAY MACHINERY

DA5130.200	EQUIPMENT	261,193.08	196,321.00	275,000.00	275,000.00
				275,000.00	
DA5130.430	REPAIRS & MAINTENAN	21,951.54	9,022.95	50,000.00	50,000.00
				50,000.00	
TOTAL HIGHWAY MACHINERY		283,144.62	205,343.95	325,000.00	325,000.00
				325,000.00	

SNOW REMOVAL

DA5142.120	PERSONAL SERVICES	77,057.13	49,045.76	140,000.00	149,800.00
				140,000.00	
DA5142.121	DEPUTY SUPERINTENDENT	0.00	0.00	0.00	0.00
				0.00	
DA5142.130	OVERTIME	35,708.98	29,050.80	60,000.00	64,200.00
				60,000.00	
DA5142.140	PART-TIME	0.00	0.00	5,000.00	5,000.00
				5,000.00	
DA5142.430	PARTS & LABOR	27,488.62	15,309.54	35,000.00	35,000.00
				35,000.00	
DA5142.450	SAND & SALT	56,277.16	51,972.54	135,000.00	135,000.00
				135,000.00	
DA5142.490	OTHER EXPENSES	0.00	0.00	1,000.00	1,000.00
				1,000.00	
TOTAL SNOW REMOVAL		196,531.89	145,378.64	376,000.00	390,000.00
				376,000.00	
TOTAL TRANSPORTATION		861,217.90	648,995.53	1,260,000.00	1,288,000.00
				1,260,000.00	

EMPLOYEE BENEFITS**EMPLOYEE BENEFITS**

DA9010.800	STATE RETIREMENT	41,177.50	0.00	70,000.00	90,000.00
				70,000.00	
DA9030.800	SOCIAL SECURITY	13,213.18	9,329.77	30,000.00	30,000.00
				30,000.00	
DA9040.800	WORKERS COMPENSATION	19,219.91	10,465.51	45,000.00	45,000.00
				45,000.00	
DA9050.800	UNEMPLOYMENT INSURANCE	0.00	0.00	5,000.00	5,000.00
				5,000.00	

**TOWN OF SARDINIA
HIGHWAY FUND**

Preliminary 2026

Page 2 (10/26/2025)

		Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
		2024	09/30/2025	2025	2026
DA9060.800	HOSPITAL & MEDICAL INSURANCE	40,963.86	26,507.73	75,000.00	75,000.00
				75,000.00	
DA9089.800	MEDICARE EMPLOYMENT BENEFITS	3,090.18	2,181.94	9,000.00	9,000.00
				9,000.00	
TOTAL EMPLOYEE BENEFITS		117,664.63	48,484.95	234,000.00	254,000.00
				234,000.00	
TOTAL EMPLOYEE BENEFITS		117,664.63	48,484.95	234,000.00	254,000.00
				234,000.00	
TOTAL APPROPRIATIONS		978,882.53	697,480.48	1,494,000.00	1,542,000.00
				1,494,000.00	

**TOWN OF SARDINIA
HIGHWAY FUND**

Preliminary 2026

Page 1 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

REVENUES

NON-PROPERTY TAX ITEMS					
DA1120	NON-PROPERTY TAX ITEMS	150,896.23	123,671.44	125,000.00 125,000.00	125,000.00
	TOTAL NON-PROPERTY TAX ITEMS	150,896.23	123,671.44	125,000.00 125,000.00	125,000.00
INTERGOVERNMENTAL CHARGES					
DA2300	TRANSPORTATION SERVICES	0.00	0.00	0.00 0.00	0.00
DA2302	SNOW REMOVAL - OTHER GOVERNMENTS	98,511.09	204,902.86	190,000.00 190,000.00	250,000.00
	TOTAL INTERGOVERNMENTAL CHARGES	98,511.09	204,902.86	190,000.00 190,000.00	250,000.00
USE OF MONEY AND PROPERTY					
DA2401	INTEREST & EARNINGS	37,457.10	31,771.66	30,000.00 30,000.00	38,000.00
	TOTAL USE OF MONEY AND PROPERTY	37,457.10	31,771.66	30,000.00 30,000.00	38,000.00
SALE OF PROPERTY & COMPENSATIO					
DA2650	SALES OF SCRAP	1,462.50	0.00	1,000.00 1,000.00	1,000.00
DA2665	SALE OF EQUIPMENT	69,340.00	0.00	10,000.00 10,000.00	10,000.00
	TOTAL SALE OF PROPERTY &	70,802.50	0.00	11,000.00 11,000.00	11,000.00
MISCELLANEOUS LOCAL SOURCES					
DA2770	UNCLASSIFIED REVENUES	49,617.78	0.00	500.00 500.00	500.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	49,617.78	0.00	500.00 500.00	500.00
STATE AID					
DA3501	CHIPS AID	54,819.22	26,555.00	70,100.00 70,100.00	108,120.00
	TOTAL STATE AID	54,819.22	26,555.00	70,100.00 70,100.00	108,120.00
INTERFUND TRANSFERS					
DA5031	INTERFUND TRANSFER	944,900.00	1,054,400.00	1,054,400.00 1,054,400.00	759,380.00
	TOTAL INTERFUND TRANSFERS	944,900.00	1,054,400.00	1,054,400.00 1,054,400.00	759,380.00
TOTAL REVENUES		1,407,003.92	1,441,300.96	1,481,000.00 1,481,000.00	1,292,000.00
APPROPRIATED FUND BALANCE		-428,121.39	-743,820.48	13,000.00 13,000.00	250,000.00
TOTAL REVENUES & OTHER SOURCES		978,882.53	697,480.48	1,494,000.00 1,494,000.00	1,542,000.00

TOWN OF SARDINIA
FIRE PROTECTION DISTRICT
Trial Balance

APPROPRIATIONS	472,785.00
PROPERTY TAXES	250,000.00
OTHER REVENUES	167,478.00
APPROPRIATED RESERVES	0.00
APPROPRIATED FUND BALANCE	55,307.00

**TOWN OF SARDINIA
FIRE PROTECTION DISTRICT
Preliminary 2026**

Page 1 (10/26/2025)

Expenditures /Revenues 2024	Expenditures /Revenues to 09/30/2025	Adopted Budget/ Modified Budget 2025	Proposed Budget 2026
-----------------------------------	--	--	----------------------------

APPROPRIATIONS

GENERAL GOVERNMENT SUPPORT

SPECIAL ITEMS

SF1990.400	Contingent	0.00	0.00	10,000.00	8,000.00
				10,000.00	
TOTAL SPECIAL ITEMS		0.00	0.00	10,000.00	8,000.00
				10,000.00	
TOTAL GENERAL GOVERNMENT SUPPORT		0.00	0.00	10,000.00	8,000.00
				10,000.00	

PUBLIC SAFETY

FIRE PROTECTION

SF3410.410	GRANT WRITER	4,000.00	0.00	5,000.00	5,000.00
				5,000.00	
SF3410.430	WATER	0.00	10,737.00	0.00	0.00
				0.00	
SF3410.440	FIRE COMPANY DISPATCH	14,179.00	15,964.00	25,000.00	20,000.00
				25,000.00	
SF3410.471	SNOW PLOWING	0.00	0.00	750.00	750.00
				750.00	
SF3410.480	CONTRACTUAL	240,173.54	252,182.21	252,182.21	264,792.00
				252,182.21	
SF3410.491	CNT APPARATUS	79,584.94	83,546.18	83,546.18	87,743.00
				83,546.18	
TOTAL FIRE PROTECTION		337,937.48	362,429.39	366,478.39	378,285.00
				366,478.39	
TOTAL PUBLIC SAFETY		337,937.48	362,429.39	366,478.39	378,285.00
				366,478.39	

EMPLOYEE BENEFITS

EMPLOYEE BENEFITS

SF9010.800	RETIREMENT BENEFIT - LOSAP	46,100.49	25,338.00	55,000.00	50,000.00
				55,000.00	
SF9040.800	WORKERS COMPENSATION	18,676.94	6,933.49	30,000.00	30,000.00
				30,000.00	
SF9089.800	OTHER BENEFITS/CANCER BILL	3,682.00	3,281.60	6,500.00	6,500.00
				6,500.00	
TOTAL EMPLOYEE BENEFITS		68,459.43	35,553.09	91,500.00	86,500.00
				91,500.00	
TOTAL EMPLOYEE BENEFITS		68,459.43	35,553.09	91,500.00	86,500.00
				91,500.00	
TOTAL APPROPRIATIONS		406,396.91	397,982.48	467,978.39	472,785.00
				467,978.39	

TOWN OF SARDINIA
LIGHTING FUND
Trial Balance

APPROPRIATIONS	21,900.00
PROPERTY TAXES	21,300.00
OTHER REVENUES	600.00
APPROPRIATED RESERVES	0.00
APPROPRIATED FUND BALANCE	0.00

**TOWN OF SARDINIA
FIRE PROTECTION DISTRICT
Preliminary 2026**

Page 1 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

REVENUES

REAL PROPERTY TAXES					
SF1001	REAL PROPERTY TAXES	0.00	200,000.00	200,000.00 200,000.00	250,000.00
	TOTAL REAL PROPERTY TAXES	0.00	200,000.00	200,000.00 200,000.00	250,000.00
USE OF MONEY AND PROPERTY					
SF2401	INTEREST & EARNINGS	4,026.01	1,864.07	4,500.00 4,500.00	4,000.00
	TOTAL USE OF MONEY AND PROPERTY	4,026.01	1,864.07	4,500.00 4,500.00	4,000.00
INTERFUND TRANSFERS					
SF5031	INTERFUND TRANSFER	250,000.00	163,478.00	163,478.39 163,478.39	163,478.00
	TOTAL INTERFUND TRANSFERS	250,000.00	163,478.00	163,478.39 163,478.39	163,478.00
TOTAL REVENUES		254,026.01	365,342.07	367,978.39 367,978.39	417,478.00
APPROPRIATED FUND BALANCE		152,370.90	32,640.41	100,000.00 100,000.00	55,307.00
TOTAL REVENUES & OTHER SOURCES		406,396.91	397,982.48	467,978.39 467,978.39	472,785.00

**TOWN OF SARDINIA
LIGHTING FUND**

Preliminary 2026

Page 1 (10/26/2025)

Expenditures /Revenues 2024	Expenditures /Revenues to 09/30/2025	Adopted Budget/ Modified Budget 2025	Proposed Budget 2026
-----------------------------------	--	--	----------------------------

APPROPRIATIONS

TRANSPORTATION

LIGHTING

SL5182.413	CHAFEE HAMLET	1,686.86	1,300.69	3,000.00	2,900.00
				3,000.00	
SL5182.414	ALLEN WEST	417.38	376.40	800.00	900.00
				800.00	
SL5182.421	SAR. HAMLET	5,655.72	4,082.29	9,000.00	9,000.00
				9,000.00	
SL5182.422	MILLER AVE	1,717.26	1,244.27	6,000.00	4,000.00
				6,000.00	
SL5182.423	ALLEN WEST	496.76	410.35	1,500.00	1,500.00
				1,500.00	
SL5182.424	TIMELESS & JOSHUA	2,143.72	1,508.62	3,600.00	3,600.00
				3,600.00	
TOTAL LIGHTING		12,117.70	8,922.62	23,900.00	21,900.00
				23,900.00	
TOTAL TRANSPORTATION		12,117.70	8,922.62	23,900.00	21,900.00
				23,900.00	
TOTAL APPROPRIATIONS		12,117.70	8,922.62	23,900.00	21,900.00
				23,900.00	

**TOWN OF SARDINIA
LIGHTING FUND**

Preliminary 2026

Page 1 (10/26/2025)

Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2024	09/30/2025	2025	2026

REVENUES

	REAL PROPERTY TAXES				
SL1001	REAL PROPERTY TAXES	15,300.00	21,300.00	21,300.00 21,300.00	21,300.00
	TOTAL REAL PROPERTY TAXES	15,300.00	21,300.00	21,300.00 21,300.00	21,300.00
	USE OF MONEY AND PROPERTY				
SL2401	INTEREST & EARNINGS	696.68	489.05	600.00 600.00	600.00
	TOTAL USE OF MONEY AND PROPERTY	696.68	489.05	600.00 600.00	600.00
TOTAL REVENUES		15,996.68	21,789.05	21,900.00 21,900.00	21,900.00
APPROPRIATED FUND BALANCE		-3,878.98	-12,866.43	2,000.00 2,000.00	0.00
TOTAL REVENUES & OTHER SOURCES		12,117.70	8,922.62	23,900.00 23,900.00	21,900.00